

CITY OF ABERDEEN

OPERATING AND CAPITAL BUDGETS

FISCAL YEAR 2018
(July 1, 2017 - June 30, 2018)

Adopted 6/5/17

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Introduction

A municipal budget is far more than a financial document; it reflects the priorities and key objectives set by the municipality for the next twelve to eighteen months. So, when examining the budget, one must not simply look at the column of numbers on a page but also try to see what the municipality wishes to accomplish over the next year. This budget provides some explanations, by department/function, of what the City wishes to concentrate on in Fiscal Year 2018.

There are two categories of funds.

1. Governmental Funds, consisting of the General Fund, Capital Projects Fund, and Special Fund.

The General Fund is used to account for all government functions not required to be separately accounted for. The Capital Projects Fund accounts for costs of construction and other capital purchases. The Special Fund accounts for various projects funded by various special grants.

2. Enterprise Funds, consisting of the Water Fund, Sewer Fund, and Stadium Fund.

The enterprise funds are used to account for operations that are operated in a manner similar to private businesses, where the intent of the governing body is that the costs, including depreciation, of providing services to the general public on a continuing basis be recovered, primarily, through user charges.

The Budget is actually four separate budgets; the General Fund (Operating and Capital) supported by tax revenue and fees, the Water Fund supported by water rate, the Sewer Fund supported by sewer rates, and the Stadium Fund for the Ripken Stadium partially supported by transfers from the General Fund. The City does not budget for the Special Fund, because there are very little activities and its funding sources (special grants) are irregular and unpredictable.

It should be mentioned that the City provides most of the key municipal services with the key objective to provide them well. The proposed budgets will maintain the quality of services expected by the community.

Budget Summary by Fund

| FUND | FY 2017 Appropriation | FY 2018 Request | Change Incr (Decr) | % Change |
|-----------------------|--------------------------|--------------------|-----------------------|----------|
| General Fund | 16,067,098 | 17,217,870 | 1,150,772 | 7.2% |
| Capital Projects Fund | 1,427,259 | 2,793,958 | 1,366,699 | 95.8% |
| Water Fund | 3,513,656 | 4,364,361 | 850,706 | 24.2% |
| Sewer Fund | 5,579,865 | 5,091,832 | (488,033) | -8.7% |
| Stadium Fund | 713,673 | 868,573 | 154,900 | 21.7% |
| Grand Total | 27,301,550 | 30,336,594 | 3,035,044 | 11.1% |

Budget Discussion

General Fund Operating

Revenues

Property Taxes. The assessable bases for Real and Personal Property Taxes are provided by the State, which the City uses to generate the tax bills. For the FY 2018 budget, the City's Real Property Tax rate is \$0.6502 per \$100 of assessable base, which is the Constant Yield Tax rate, and the Personal Property Tax rate is \$1.70 per \$100 assessable base. Property taxes are projected to be \$10,868,588.

Other Taxes. This category consists of Franchise tax on cable companies, Mobile Home tax on mobile home parks, and Utility tax on utility poles and conduit lines placed within the City by electric and telephone companies. Revenues from other taxes are projected to be \$277,342.

State Shared Revenue. In this category are Income Tax, Highway User Revenues, and Admissions and Amusement Tax. State Shared Revenues are projected to be \$1,756,958.

Licenses and Permits. This category includes, but is not limited to, Traders Licenses, Grading and Building Permits. Revenues from this category are projected to be \$105,100.

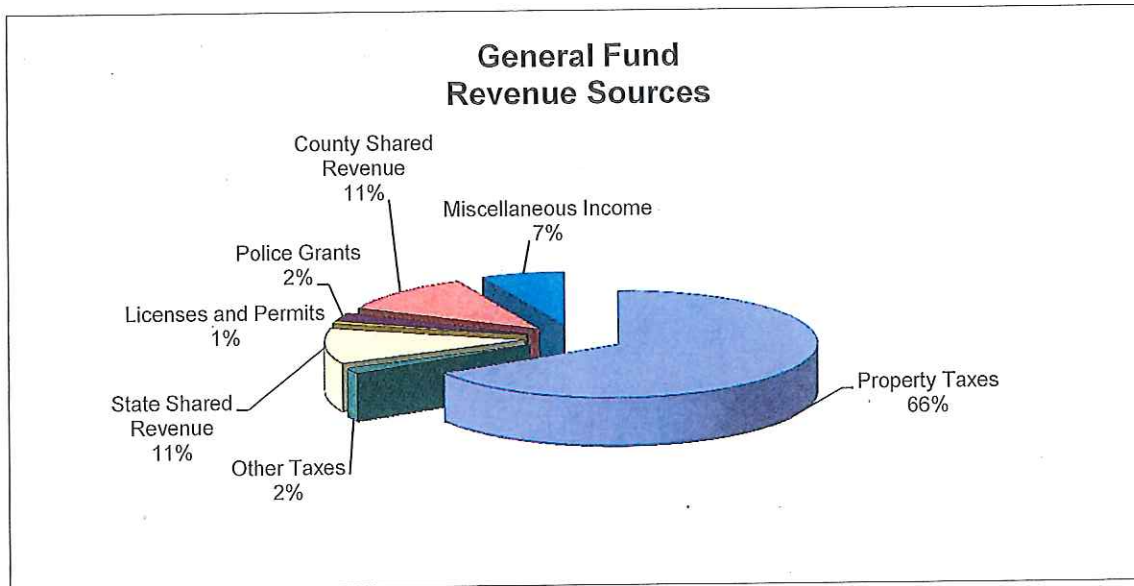
Police Grants. State Aid for Police Protection and Special Patrols are included in this category. The State allocates funds to the County based on population density, net taxable income, assessable base and per capita police expenditures. The funds are divided between the County and municipalities on the basis of relative police expenditures for the immediate preceding fiscal year. The Aberdeen Police Department performs special patrols where it occasionally participates in joint operations with the State and Federal governments, and also patrols certain County and business premises. The costs of these patrols are reimbursed. Police Grants are projected to be \$378,697.

County Shared Revenue. The two major items in this category are Police Tax Differential and Hotel Tax. The Police Tax Differential is revenue returned to the City by the County to compensate for police services it provides in lieu of services that would otherwise be provided by the County. County Shared Revenues are projected to be \$1,850,701.

Miscellaneous Income. This category includes all other revenue sources that could not fit into any of the preceding categories. Miscellaneous Revenues are projected to be \$1,086,484.

General Fund Revenue Sources

| Description | Amount | % of Budget |
|-----------------------|------------|-------------|
| Property Taxes | 10,868,588 | 63% |
| Other Taxes | 277,342 | 2% |
| State Shared Revenue | 1,756,958 | 10% |
| Licenses and Permits | 105,100 | 1% |
| Police Grants | 378,697 | 2% |
| County Shared Revenue | 1,850,701 | 11% |
| Miscellaneous Income | 1,086,484 | 6% |
| Total Revenues | 17,217,870 | 100% |



Expenditures

Legislative. The legislative portion of the budget pertains to the activities of the Mayor and City Council. Included in this area are their salaries, training and travel expenses and memberships in State and national municipal organizations. FY 18 request: \$109,325.

Executive. The executive portion of the budget supports the activities of the City Manager, City Clerk, Human Resources Director, IT Coordinator, Safety Director and Administrative Assistant. FY 18 request: \$535,663.

Elections. No election is scheduled for next year. FY 18 request: \$0.

Finance. The Finance Department oversees all the financial matters of the City, including water and sewer billings, accounts payable, tax collection, the budget, and procurement. In addition, the department also oversees the receptionist desk. There are nine employees in the department who tend to these functions. FY 18 request: \$524,927.

Legal. This function is filled by the City Attorney and any specialized counsel that the City needs. The maintenance of the City Code by a codification company is also in this area. FY 18 request: \$116,000.

Planning and Community Development. The City of Aberdeen maintains full planning and zoning authority within its Planning and Community Development Department. Planning functions are carried out by a volunteer planning commission and a City staff of two. In addition, this department oversees grants administration and economic development. The City has grown over the years and the department is in need of additional personnel to help with its functions. The FY 2018 budget includes an addition of an Administrative Assistant to the department. FY 18 request: \$283,444.

Government Building. The City owns and maintains several buildings. The Government Buildings portion of the budget includes the costs to operate and maintain these buildings as well as IT needs and costs. The major priority in this area is to upgrade and maintain the City's IT software and hardware. FY 18 request: \$753,115.

General Government. The General Government area of the budget includes City contributions to our boards and commissions as well as several allied agencies that provide valuable public and quasi-public services to the residents of Aberdeen. Those recipients include; the Boys and Girls Club, the Appearance and Preservation Committee, the Economic Development Commission, the Heritage Committee and the Army Alliance. Costs for community promotions are also included in this area. FY 18 request: \$107,878.

Health and Safety. The general health and safety needs and requirements are budgeted in this category. FY 18 request: \$19,000.

Police. Aberdeen is fortunate to have a top rated Police Department. In 2015 the Department became CALEA Certified becoming one of the few municipal departments earning this distinction. The department budgeted for forty-two sworn officers and twenty non-sworn personnel including dispatch, code enforcement, and a K-9. FY 18 request: \$4,241,893.

Fire. Aberdeen is served by a volunteer Fire Department (AFD). The City supports this dedicated group of volunteers. FY 18 request: \$283,000.

Public Works Administration. Public Works provides many services which are paid both through the General Fund and the enterprise funds (water and sewer). Public Works Administration is that area of the budget that includes the personnel that serve all of these functions to include the Director of Public Works, Public Works Administrative Assistant, City Engineers, City Inspector and GIS Specialist. FY 18 request: \$479,580.

Public Works Streets. This department provides a multitude of public works services including street maintenance, parks maintenance, sidewalk maintenance, tree maintenance, snow plowing, and stormwater system maintenance. FY 18 request: \$1,159,947.

Street Lighting. The City of Aberdeen lights its streets and public areas through a contract with BGE. The utility is responsible for all maintenance and replacement of the streetlights paid for by the City. FY 18 Street Lighting request: \$375,000.

Winter Operations. During snow and ice storms, the Aberdeen Department of Public Works is responsible to plow and treat all City owned streets. Over the past several years the City has invested in its winter operations by adding a new enclosed salt storage facility with over three times the storage capacity of the former storage facility. The City has also upgraded its truck fleet and inventory of salt spreaders over the past several fiscal years. The City places Winter Operations in its budget but does not try to precisely estimate the yearly costs; as such, costs are highly dependent on the frequency and intensity of winter storms. FY 18 request: \$40,000.

Solid Waste. Trash and recycling collection and disposal is in this portion of the budget. The City owns four trash trucks as well as a stake body truck that are used to pick up trash, co-mingled recycling, bulk pick-ups, and yard waste. Collected materials are disposed of through Harford County for which the City pays a tipping fee. Recyclables are disposed at no cost to the City. FY 18 request: \$620,192.

Municipal Separate Storm Sewer Systems. A new federal regulation requires the implementation and maintenance of a storm water management system to protect surface and ground water by reducing the amount of sediments and pollution from municipal storm sewer systems. The implementation of this mandate would require significant funds. This budget includes funding to start the implementation of the mandate. FY 18 request: \$105,000.

Retirement. The City offers several different retirement opportunities for its employees. Most employees are covered under a defined contribution program through ICMA-RC. Sworn police officers participate in a defined benefit program. Also in this area are the City's costs for OPEB (Other Post-Employment Benefits). FY 18 request: \$1,189,108.

Payroll Related. There are payroll related costs associated with employing over 170 employees including health insurance, Workman's Compensation Insurance, and FICA. The FY 18 request is \$2,146,354.

Miscellaneous. Costs that do not fit neatly into another department/function are deemed to be Miscellaneous. FY 18 request is \$215,500.

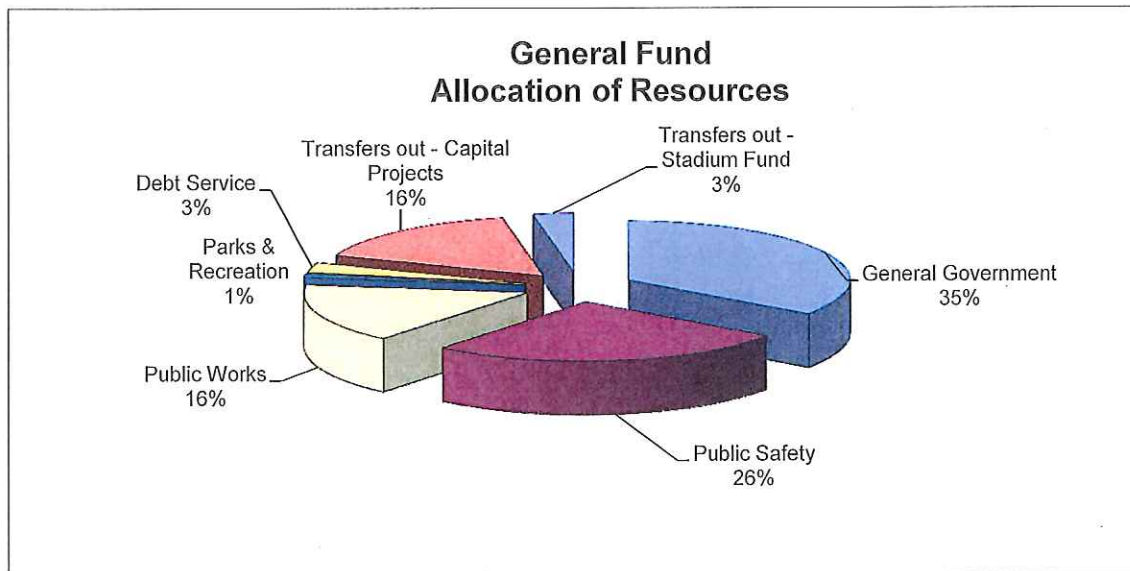
Parks and Recreation. This portion of the budget supports the efforts of the Aberdeen Parks and Recreation Committee, parks maintenance and the capital needs at the Aberdeen Swim Club. The Swim Club is operated under agreement by the Boys and Girls Club. FY 18 request is \$140,750.

Debt Service. The City has incurred debt for several capital projects including the City Hall and the Public Works facility. FY 18 request: \$380,200 for principal payments and \$89,436 for interest payments.

Transfers. The City transfers funds to the Capital Projects Fund for capital constructions and purchases. It also transfers funds to the Stadium Fund to support its operations, principally debt service. FY 18 request: \$2,793,958 to the Capital Projects Fund and \$508,602 to the Stadium Fund.

General Fund Allocation of Resources

| Description | Amount | % of Budget |
|----------------------------------|------------|-------------|
| General Government | 6,000,312 | 35% |
| Public Safety | 4,524,893 | 26% |
| Public Works | 2,779,719 | 16% |
| Parks & Recreation | 140,750 | 1% |
| Debt Service | 469,636 | 3% |
| Transfers out - Capital Projects | 2,793,958 | 16% |
| Transfers out - Stadium Fund | 508,602 | 3% |
| Total Expenditures | 17,217,870 | 100% |



Governmental Funds Summary

| Description | General Fund | Capital Projects | Total |
|------------------------------------|--------------|------------------|------------|
| <i>Revenues:</i> | | | |
| Property Taxes | 10,868,588 | - | 10,868,588 |
| Other Taxes | 277,342 | - | 277,342 |
| State Shared Revenue | 1,756,958 | - | 1,756,958 |
| Licenses and Permits | 105,100 | - | 105,100 |
| Police Grants | 378,697 | - | 378,697 |
| County Shared Revenue | 1,850,701 | - | 1,850,701 |
| Grants (Fed, State, County, other) | - | - | - |
| Miscellaneous Income | 1,086,484 | - | 1,086,484 |
| Block Grants | - | - | - |
| Loan Proceeds | - | - | - |
| Appropriation of Fund Balance | 894,000 | - | 894,000 |
| Sale of Property | - | - | - |
| Transfers in | - | 2,793,958 | 2,793,958 |
| Total Revenues | 17,217,870 | 2,793,958 | 20,011,828 |
| <i>Expenditures:</i> | | | |
| Salaries and Benefits | 9,553,869 | - | 9,553,869 |
| Other Expenses | 3,891,806 | - | 3,891,806 |
| Debt Service | 469,636 | - | 469,636 |
| Capital Projects | - | 2,793,958 | 2,793,958 |
| Transfers out | 3,302,560 | - | 3,302,560 |
| Total Expenditures | 17,217,870 | 2,793,958 | 20,011,828 |

General Fund Expenditures by Department

| Department | FY 2016 Actual | FY 2017 Appropriation | FY 2018 Request | Change FY '18 vs '17 Incr (Decr) | % Change FY '18 vs '17 |
|--|-------------------|--------------------------|--------------------|--|---------------------------|
| Legislative | 119,455 | 101,240 | 109,325 | 8,085 | 7.99% |
| Executive | 455,190 | 551,806 | 535,663 | (16,143) | -2.93% |
| Elections | 8,584 | - | - | - | 0.00% |
| Finance | 363,291 | 461,628 | 524,927 | 63,299 | 13.71% |
| Legal | 99,895 | 106,000 | 116,000 | 10,000 | 9.43% |
| Planning and Community Development | 226,460 | 235,606 | 283,444 | 47,838 | 20.30% |
| Government Building | 943,116 | 725,366 | 753,115 | 27,748 | 3.83% |
| General Government | 90,772 | 107,878 | 107,878 | - | 0.00% |
| Health and Safety | 30,521 | 16,000 | 19,000 | 3,000 | 18.75% |
| Police | 3,863,749 | 4,233,835 | 4,241,893 | 8,058 | 0.19% |
| Fire | 260,000 | 260,000 | 283,000 | 23,000 | 8.85% |
| Public Works Administration | 335,111 | 441,782 | 479,580 | 37,797 | 8.56% |
| Public Works Streets | 1,179,175 | 1,266,349 | 1,159,947 | (106,402) | -8.40% |
| Street Lighting | 295,381 | 315,000 | 375,000 | 60,000 | 19.05% |
| Winter Operations | 38,534 | 60,000 | 40,000 | (20,000) | -33.33% |
| Solid Waste | 644,979 | 693,521 | 620,192 | (73,329) | -10.57% |
| Municipal Separate Storm Sewer Systems | - | - | 105,000 | 105,000 | n/a |
| Retirement | 977,814 | 1,149,191 | 1,189,108 | 39,917 | 3.47% |
| Payroll Related | 2,059,960 | 1,970,201 | 2,146,354 | 176,152 | 8.94% |
| Miscellaneous | 213,237 | 464,661 | 215,500 | (249,161) | -53.62% |
| Parks and Recreation | 98,922 | 106,500 | 140,750 | 34,250 | 32.16% |
| Debt Service | 1,230,787 | 459,187 | 469,636 | 10,449 | 2.28% |
| Transfers Out | 1,313,317 | 2,341,346 | 3,302,560 | 961,214 | 41.05% |
| Total General Fund | 14,848,251 | 16,067,098 | 17,217,870 | 1,150,772 | 7.16% |
| Capital Projects | 1,192,934 | 1,427,259 | 2,793,958 | 1,366,699 | 95.76% |

Enterprise Funds

Water Fund

The Water Fund is used to account for the daily operations of the water utilities. The operations distribute safe drinking water to about 5,000 customers through 82 water main miles with 4 water towers and 14 wells using 4 booster stations. The City purchases up to 900,000 gallons of water per day through an agreement with Harford County. Its main revenue sources are usage fees and capital connection fees. The capital connection fees are used to maintain existing infrastructure and future capacity. The water rates for FY 18 are: Minimum charge per 3,500 gallons or less of metered water is \$19.09; over 3,500 gallons is \$5.77 per 1,000 additional gallons. The capital connection fee is \$10,500 per equivalent dwelling unit.

Sewer Fund

The Sewer Fund is used to account for the daily operations of the waste water treatment facility. The operations collect sewage from about 5,000 homes and businesses through 72 sanitary sewer miles using 11 sewer pumping stations. Its main revenue sources are usage fees and capital connection fees. The capital connection fees are used to maintain existing infrastructure and future capacity. The sewer rates for FY 18 are: Minimum charge per 3,500 gallons or less of metered water is \$23.65; over 3,500 gallons is \$6.74 per 1,000 additional gallons. The capital connection fee is \$5,400 per equivalent dwelling unit.

Stadium Fund

The Stadium Fund is used to account for the operation of the Ripken Stadium. Its main funding sources are the Admission and Amusement Tax and Hotel Tax (transferred from the General Fund).

Enterprise Funds Summary

| Description | Water Fund | Sewer Fund | Stadium | Total |
|------------------------------------|------------|------------|---------|------------|
| <i>Revenues:</i> | | | | |
| Operating Revenue | 2,675,761 | 3,983,000 | 212,500 | 6,871,261 |
| Non-Operating | 688,600 | 308,832 | 147,471 | 1,144,903 |
| Loan Proceeds | - | 800,000 | - | 800,000 |
| Appropriation of Fund Net Position | 1,000,000 | - | - | 1,000,000 |
| Sale of Property | - | - | - | - |
| Transfer in | - | - | 508,602 | 508,602 |
| Total Revenues | 4,364,361 | 5,091,832 | 868,573 | 10,324,766 |
| <i>Expenses:</i> | | | | |
| Cost of Service | 2,076,761 | 2,831,464 | - | 4,908,225 |
| Other Expenses | 325,138 | 331,329 | 279,000 | 935,466 |
| Debt Service | 469,463 | 834,040 | 589,573 | 1,893,075 |
| Capital Expenditures | 1,493,000 | 1,095,000 | - | 2,588,000 |
| Total Expenses | 4,364,361 | 5,091,832 | 868,573 | 10,324,766 |

DETAIL FINANCIAL DATA – REVENUES

**FY 2018 BUDGET SUBMISSION
GENERAL FUND - REVENUES**

| Description | FY 2016 Actual | FY 2017 Appropriation | FY 2018 Request | Change FY '18 vs '17 Incr (Decr) | % Change FY '18 vs '17 |
|----------------------------------|---------------------------|----------------------------------|----------------------------|---|-----------------------------------|
| Property Taxes | | | | | |
| Real Estate Taxes | 8,966,847 | 8,799,000 | 9,174,440 | 375,440 | 4.27% |
| Corporate Personal Property Tax | 810,936 | 724,043 | 1,446,112 | 722,069 | 99.73% |
| Utilities Personal Property | 438,647 | 433,288 | 465,106 | 31,818 | 7.34% |
| Penalties and Interest | 22,745 | 60,000 | 25,000 | (35,000) | -58.33% |
| Semi-annual service charge | 8 | - | - | - | 0.00% |
| Additions and Abatements | 1,477 | (15,000) | (13,000) | 2,000 | -13.33% |
| Discounts | (65,352) | (63,919) | (66,865) | (2,946) | 4.61% |
| Fire Fighter Tax Credit | (12,474) | (12,771) | (13,592) | (821) | 6.43% |
| Water and Sewer Tax Credit | (5,054) | - | (6,295) | (6,295) | |
| Enterprise Zone Tax Credit | (107,243) | (92,551) | (142,317) | (49,767) | 53.77% |
| Sub-total | 10,050,536 | 9,832,090 | 10,868,588 | 1,036,498 | 10.54% |
| Other Taxes | | | | | |
| Franchise Tax | 187,577 | 182,378 | 182,493 | 115 | 0.06% |
| Mobile Home Tax | 26,093 | 31,200 | 30,600 | (600) | -1.92% |
| Utility Pole Tax | 64,200 | 64,200 | 64,249 | 49 | 0.08% |
| Sub-total | 277,871 | 277,778 | 277,342 | (437) | -0.16% |
| State Shared Revenue | | | | | |
| Income Tax | 1,419,567 | 1,200,000 | 1,250,000 | 50,000 | 4.17% |
| Highway User Revenue | 511,845 | 510,566 | 506,958 | (3,608) | -0.71% |
| Admissions and Amusements | 66,630 | - | - | - | 0.00% |
| Sub-total | 1,998,043 | 1,710,566 | 1,756,958 | 46,392 | 2.71% |
| Licenses and Permits | | | | | |
| Traders License | 35,797 | 35,000 | 35,000 | - | 0.00% |
| Liquor License | 6,556 | 3,000 | 3,000 | - | 0.00% |
| Grading Permits | 19,768 | 18,000 | 18,000 | - | 0.00% |
| Building Permits | 37,040 | 27,000 | 30,000 | 3,000 | 11.11% |
| Site Plan Review | 3,445 | 14,000 | 14,000 | - | 0.00% |
| Mobile Home Park Licenses | 600 | 600 | 600 | - | 0.00% |
| Peddlers Permits | 190 | - | - | - | 0.00% |
| Deed Stamps and Tax Certificates | 6,790 | 3,500 | 4,500 | 1,000 | 28.57% |
| Sub-total | 110,186 | 101,100 | 105,100 | 4,000 | 3.96% |
| Police Grants | | | | | |
| State Aid for Police Protection | 267,345 | 278,697 | 278,697 | - | 0.00% |
| Special Patrol Reimbursement | 94,324 | 120,000 | 100,000 | (20,000) | -16.67% |
| Seized Funds - Dept. of Treasury | 11,500 | - | - | - | 0.00% |
| Sub-total | 373,169 | 398,697 | 378,697 | (20,000) | -5.02% |
| County Shared Revenue | | | | | |
| In Lieu of Financial Corporation | 7,142 | 7,142 | 7,142 | - | 0.00% |
| Tax Differential (Police) | 1,093,857 | 1,125,842 | 1,095,927 | (29,915) | -2.66% |
| Senior Center | 55,275 | 56,927 | 47,632 | (9,294) | -16.33% |
| Hotel Tax | 645,014 | 600,000 | 700,000 | 100,000 | 16.67% |
| Sub-total | 1,801,288 | 1,789,911 | 1,850,701 | 60,791 | 3.40% |

FY 2018 BUDGET SUBMISSION
GENERAL FUND - REVENUES

| Description | FY 2016 Actual | FY 2017 Appropriation | FY 2018 Request | Change | % Change FY '18 vs '17 |
|--------------------------------------|-------------------|--------------------------|--------------------|------------------------------|---------------------------|
| | | | | FY '18 vs '17 Incr (Decr) | |
| Miscellaneous Income | | | | | |
| Fines | 70,489 | 20,000 | 20,000 | - | 0.00% |
| Interest | 21,503 | 6,000 | 10,000 | 4,000 | 66.67% |
| Other Rents | 5,580 | 3,500 | 5,000 | 1,500 | 42.86% |
| APG Contract Fees | 928,326 | 750,000 | 750,000 | - | 0.00% |
| Miscellaneous income - Other | 17,045 | 25,000 | 25,000 | - | 0.00% |
| Police Miscellaneous Income | 12,322 | 15,000 | 13,000 | (2,000) | -13.33% |
| Trash Stickers | 176,021 | 233,689 | 204,343 | (29,346) | -12.56% |
| DPW Miscellaneous | 17,594 | 20,000 | 18,000 | (2,000) | -10.00% |
| Recycling Contributions | 10,534 | - | - | - | 0.00% |
| Antenna Leases | 46,106 | 39,589 | 41,141 | 1,553 | 3.92% |
| Sub-total | 1,305,519 | 1,112,778 | 1,086,484 | (26,294) | -2.36% |
| Total Revenues | 15,916,611 | 15,222,920 | 16,323,870 | 1,100,950 | 7.23% |
| Other Financing Sources | | | | | |
| Loan Proceeds | 809,800 | - | - | - | 0.00% |
| Appropriation of Fund Balance | - | 844,178 | 894,000 | 49,822 | 5.90% |
| Sale of Property | 307,533 | - | - | - | 0.00% |
| Total Other Financing Sources | 1,117,333 | 844,178 | 894,000 | 49,822 | 5.90% |
| GRAND TOTAL | 17,033,945 | 16,067,098 | 17,217,870 | 1,150,772 | 7.16% |

FY 2018 BUDGET SUBMISSION
CAPITAL PROJECTS FUND REVENUES

| Description | FY 2016 Actual | FY 2017 Appropriation | FY 2018 Request | Change | % Change |
|-------------------------------|---------------------------|----------------------------------|----------------------------|--------------------------------------|----------------------|
| | | | | FY '18 vs '17 Incr (Decr) | FY '18 vs '17 |
| REVENUES | | | | | |
| State Grants | 250,206 | - | - | - | 0.00% |
| BRAC Zone Improvement Grants | 16,859 | - | - | - | 0.00% |
| Block Grant Receipts | 261,682 | 87,131 | - | (87,131) | -100.00% |
| Appropriation of Fund Balance | - | 160,243 | - | (160,243) | -100.00% |
| Sale of Property | 24,000 | - | - | - | 0.00% |
| Transfer from General Fund | 788,111 | 1,179,885 | 2,793,958 | 1,614,073 | 136.80% |
| Total Revenue | 1,340,858 | 1,427,259 | 2,793,958 | 1,366,699 | 95.76% |

FY 2018 BUDGET SUBMISSION
WATER FUND REVENUES

| Description | FY 2016 Actual | FY 2017 Appropriation | FY 2018 Request | Change | % Change FY '18 vs '17 |
|------------------------------------|-------------------|--------------------------|--------------------|------------------------------|---------------------------|
| | | | | FY '18 vs '17 Incr (Decr) | |
| Operating | | | | | |
| APG Contract Fees | 145,880 | 132,250 | 132,250 | - | 0.00% |
| Miscellaneous Income | 7,965 | 9,000 | 9,000 | - | 0.00% |
| Utility Charges | 1,811,327 | 2,260,517 | 2,427,370 | 166,853 | 7.38% |
| Tower Rental | 66,476 | 39,589 | 41,141 | 1,553 | 3.92% |
| Late Penalty | 27,447 | 26,000 | 26,000 | - | 0.00% |
| Service Charges | 46,020 | 35,000 | 40,000 | 5,000 | 14.29% |
| Su-total | 2,105,115 | 2,502,356 | 2,675,761 | 173,406 | 6.93% |
| Non-Operating | | | | | |
| Interest on Savings | 331 | 300 | 300 | - | 0.00% |
| Demand Charge | 123,072 | 125,000 | 123,000 | (2,000) | -1.60% |
| Water Meter Fee | 19,073 | 46,000 | 46,000 | - | 0.00% |
| Capital Connection | 427,700 | 840,000 | 519,300 | (320,700) | -38.18% |
| Sub-total | 570,177 | 1,011,300 | 688,600 | (322,700) | -31.91% |
| Other | | | | | |
| Appropriation of Retained Earnings | - | - | 1,000,000 | 1,000,000 | n/a |
| Sub-total | - | - | 1,000,000 | 1,000,000 | |
| GRAND TOTAL | 2,675,292 | 3,513,656 | 4,364,361 | 850,706 | 24.21% |

FY 2018 BUDGET SUBMISSION
SEWER FUND REVENUES

| Description | FY 2016 Actual | FY 2017 Appropriation | FY 2018 Request | Change | % Change FY '18 vs '17 |
|-----------------------------------|-------------------|--------------------------|--------------------|------------------------------|---------------------------|
| | | | | FY '18 vs '17 Incr (Decr) | |
| Operating | | | | | |
| APG Contract Fee | 251,974 | 230,000 | 230,000 | - | 0.00% |
| Miscellaneous Income | 12,882 | 13,000 | 13,000 | - | 0.00% |
| Utility Charges | 2,238,068 | 2,390,000 | 2,900,000 | 510,000 | 21.34% |
| Late Penalty | 44,356 | 40,000 | 40,000 | - | 0.00% |
| Sludge | 337,219 | 344,000 | 360,000 | 16,000 | 4.65% |
| ENR Fee | 427,726 | 450,900 | 440,000 | (10,900) | -2.42% |
| Sub-total | 3,312,225 | 3,467,900 | 3,983,000 | 515,100 | 14.85% |
| Non-Operating | | | | | |
| State Grants | 120,000 | - | - | - | 0.00% |
| Interest on Savings | 413 | 400 | 400 | - | 0.00% |
| S. Route 40 Front Foot Assessment | 29,492 | 34,450 | 34,432 | (18) | -0.05% |
| Capital Connection | 285,200 | 552,000 | 274,000 | (278,000) | -50.36% |
| Sub-total | 435,105 | 586,850 | 308,832 | (278,018) | -47.37% |
| Other | | | | | |
| Loan proceeds | - | 1,525,115 | 800,000 | (725,115) | -47.54% |
| Sub-total | - | 1,525,115 | 800,000 | (725,115) | -47.54% |
| GRAND TOTAL | 3,747,330 | 5,579,865 | 5,091,832 | (488,033) | -8.75% |

FY 2018 BUDGET SUBMISSION
STADIUM FUND REVENUES

| | | | | Change | |
|-------------------------------|-------------------|--------------------------|--------------------|------------------------------|---------------------------|
| Description | FY 2016 Actual | FY 2017 Appropriation | FY 2018 Request | FY '18 vs '17 Incr (Decr) | % Change FY '18 vs '17 |
| REVENUES | | | | | |
| Charge for Service | | | | | |
| Admissions and Amusement Tax | 66,630 | 135,000 | 135,000 | - | 0.00% |
| Leasing and Marketing Revenue | 65,000 | 60,000 | 77,500 | 17,500 | 29.17% |
| Su-total | 131,630 | 195,000 | 212,500 | 17,500 | 8.97% |
| Receipts | | | | | |
| Interest on Savings | 150 | - | - | - | 0.00% |
| Interest Income on Leases | 65,697 | 47,251 | 41,058 | (6,193) | -13.11% |
| Lease Principal Receipts | 41,832 | 96,961 | 106,413 | 9,452 | 9.75% |
| Sub-total | 107,679 | 144,211 | 147,471 | 3,259 | 2.26% |
| Other | | | | | |
| Transfer from General Fund | 525,206 | 374,461 | 508,602 | 134,141 | 35.82% |
| Su-total | 525,206 | 374,461 | 508,602 | 134,141 | 35.82% |
| GRAND TOTAL | 764,515 | 713,673 | 868,573 | 154,900 | 23.78% |

DETAIL FINANCIAL DATA – EXPENDITURES

FY 2018 BUDGET SUBMISSION
GENERAL FUND - EXPENDITURES

| Description | FY 2016 Actual | FY 2017 Appropriation | FY 2018 Request | Change FY '18 vs '17 Incr (Decr) | % Change FY '18 vs '17 |
|---|-------------------|--------------------------|--------------------|--|------------------------------|
| LEGISLATIVE | | | | | |
| Elected Officials Salary | 45,836 | 55,000 | 56,485 | 1,485 | 2.70% |
| Operating Expense | 57,005 | 29,290 | 29,290 | - | 0.00% |
| Maryland Municipal League (MML) Dues | 16,614 | 16,950 | 16,950 | - | 0.00% |
| Capital Purchases | - | - | 6,600 | 6,600 | n/a |
| Sub-total | 119,455 | 101,240 | 109,325 | 8,085 | 7.99% |
| EXECUTIVE | | | | | |
| Personnel Cost | 408,554 | 467,228 | 445,862 | (21,366) | -4.57% |
| Overtime | 1,021 | 1,000 | 1,000 | - | 0.00% |
| Operating Expense | 28,158 | 40,078 | 30,000 | (10,078) | -25.15% |
| Vehicle O & M | 1,891 | 2,000 | 3,000 | 1,000 | 50.01% |
| Emergency Management | - | 5,000 | 5,000 | - | 0.00% |
| Capital Purchases | - | 1,000 | 15,300 | 14,300 | 1430.00% |
| Employee Training | 15,566 | 35,500 | 35,500 | - | 0.00% |
| Sub-total | 455,190 | 551,806 | 535,663 | (16,143) | -2.93% |
| ELECTIONS | | | | | |
| Operating Costs | 8,584 | - | - | - | 0.00% |
| Sub-total | 8,584 | - | - | - | 0.00% |
| FINANCE | | | | | |
| Personnel Costs | 320,784 | 409,128 | 474,427 | 65,299 | 15.96% |
| Overtime | 579 | 1,000 | 1,000 | - | 0.00% |
| Operating Costs | 8,705 | 15,500 | 13,500 | (2,000) | -12.90% |
| Audit | 30,461 | 35,000 | 35,000 | - | 0.00% |
| Capital Purchases | 2,762 | 1,000 | 1,000 | - | 0.00% |
| Sub-total | 363,291 | 461,628 | 524,927 | 63,299 | 13.71% |
| LEGAL | | | | | |
| Codification | 5,227 | 6,000 | 6,000 | - | 0.00% |
| Counsel | 94,668 | 100,000 | 110,000 | 10,000 | 10.00% |
| Sub-total | 99,895 | 106,000 | 116,000 | 10,000 | 9.43% |
| PLANNING AND COMMUNITY DEVELOPMENT | | | | | |
| Personnel Costs | 196,199 | 207,606 | 219,444 | 11,838 | 5.70% |
| Operating Costs | 19,437 | 26,000 | 22,000 | (4,000) | -15.38% |
| Government Strategic Planning | - | - | 40,000 | 40,000 | n/a |
| Vehicle O & M | 232 | 1,000 | 1,000 | - | 0.00% |
| Capital Purchases | 10,592 | 1,000 | 1,000 | - | 0.00% |
| Sub-total | 226,460 | 235,606 | 283,444 | 47,838 | 20.30% |
| GOVERNMENT BUILDINGS | | | | | |
| Janitor Salary | 18,066 | 18,866 | 20,346 | 1,479 | 7.84% |
| Operating Costs | 13,253 | 14,000 | 14,000 | - | 0.00% |
| Senior Center | 120,082 | 42,500 | 42,000 | (500) | -1.18% |
| IT | 326,612 | 285,000 | 355,500 | 70,500 | 24.74% |
| Municipal Building | 394,957 | 280,000 | 234,000 | (46,000) | -16.43% |
| Janitorial Service | 31,936 | 34,000 | 34,000 | - | 0.00% |
| Capital Purchases | 500 | 1,000 | 1,000 | - | 0.00% |
| Property Insurance | 37,709 | 50,000 | 52,269 | 2,269 | 4.54% |
| Sub-total | 943,116 | 725,366 | 753,115 | 27,748 | 3.83% |
| GENERAL GOVERNMENT | | | | | |
| Boys & Girls Club | 29,000 | 29,000 | 29,000 | - | 0.00% |
| Community Promotions | 25,732 | 33,378 | 33,378 | - | 0.00% |
| Appearance and Preservation Committee | 19,540 | 24,000 | 24,000 | - | 0.00% |
| Economic Development Committee | 5,000 | 10,000 | 10,000 | - | 0.00% |
| Heritage Committee | 5,500 | 5,500 | 5,500 | - | 0.00% |
| Army Alliance | 6,000 | 6,000 | 6,000 | - | 0.00% |
| Sub-total | 90,772 | 107,878 | 107,878 | - | 0.00% |

FY 2018 BUDGET SUBMISSION
GENERAL FUND - EXPENDITURES

| Description | FY 2016 Actual | FY 2017 Appropriation | FY 2018 Request | Change FY '18 vs '17 Incr (Decr) | % Change FY '18 vs '17 |
|------------------------------------|-------------------|--------------------------|--------------------|--|------------------------------|
| HEALTH AND SAFETY | | | | | |
| Operating Costs | 30,521 | 15,000 | 18,000 | 3,000 | 20.00% |
| Capital Purchases | - | 1,000 | 1,000 | - | 0.00% |
| Sub-total | 30,521 | 16,000 | 19,000 | 3,000 | 18.75% |
| POLICE | | | | | |
| Personnel Costs (Sworn officers) | 2,572,583 | 2,720,667 | 2,735,923 | 15,257 | 0.56% |
| Clerical Staff/ Code Enforcement | 401,230 | 482,171 | 534,921 | 52,750 | 10.94% |
| Traffic Control | 70,216 | 90,585 | 94,437 | 3,851 | 4.25% |
| Special Patrols | 101,032 | 120,000 | 100,000 | (20,000) | -16.67% |
| Overtime | 135,902 | 130,000 | 128,000 | (2,000) | -1.54% |
| Operating Expenses | 37,621 | 56,935 | 56,935 | - | 0.00% |
| Health and Safety | 6,465 | 12,500 | 12,500 | - | 0.00% |
| Range/ Ammo | 31,083 | 28,350 | 28,350 | - | 0.00% |
| Uniforms | 32,355 | 41,000 | 41,000 | - | 0.00% |
| Special Operations Unit | 12,573 | 15,000 | 15,000 | - | 0.00% |
| Community Policing | 7,517 | 8,000 | 11,000 | 3,000 | 37.50% |
| Communications | 63,624 | 75,357 | 75,357 | - | 0.00% |
| Utilities | 28,841 | 34,000 | 34,000 | - | 0.00% |
| Motor Vehicle Expense | 119,084 | 134,400 | 134,400 | - | 0.00% |
| Vehicle Fuel | 86,681 | 150,000 | 100,000 | (50,000) | -33.33% |
| CDS Transactions | 2,100 | 5,000 | 5,000 | - | 0.00% |
| Auxiliary Police | 100 | - | - | - | 0.00% |
| Stadium Safety and Security | 15,000 | 15,000 | 15,000 | - | 0.00% |
| Street Camera Project | 405 | 800 | 2,000 | 1,200 | 150.00% |
| Capital Purchases | 30,426 | 1,000 | 1,000 | - | 0.00% |
| Property Insurance | 69,770 | 78,000 | 80,000 | 2,000 | 2.56% |
| Employee Training | 39,142 | 35,070 | 37,070 | 2,000 | 5.70% |
| Sub-total | 3,863,749 | 4,233,835 | 4,241,893 | 8,058 | 0.19% |
| FIRE | | | | | |
| Contribution | 260,000 | 260,000 | 283,000 | 23,000 | 8.85% |
| Sub-total | 260,000 | 260,000 | 283,000 | 23,000 | 8.85% |
| PUBLIC WORKS ADMINISTRATION | | | | | |
| Personnel Costs | 299,007 | 395,532 | 425,280 | 29,747 | 7.52% |
| Overtime | 73 | 3,000 | 1,000 | (2,000) | -66.67% |
| Operating Expense | 13,890 | 8,100 | 15,000 | 6,900 | 85.19% |
| Vehicle O & M | 3,575 | 5,000 | 4,000 | (1,000) | -20.00% |
| Work Order Management | - | 11,300 | 11,300 | - | 0.00% |
| GIS Expenditures | 18,116 | 17,850 | 18,000 | 150 | 0.84% |
| Capital Purchases | 450 | 1,000 | 5,000 | 4,000 | 400.00% |
| Sub-total | 335,111 | 441,782 | 479,580 | 37,797 | 8.56% |
| PUBLIC WORKS STREETS | | | | | |
| Personnel Costs | 539,423 | 708,649 | 640,889 | (67,760) | -9.56% |
| Overtime | 52,878 | 55,000 | 45,000 | (10,000) | -18.18% |
| Operating Expense | 79,793 | 69,000 | 69,000 | - | 0.00% |
| Health and Safety | 21,711 | 26,000 | 20,000 | (6,000) | -23.08% |
| BGE | 21,672 | 35,000 | 23,000 | (12,000) | -34.29% |
| Telephone | 7,604 | 10,500 | 8,000 | (2,500) | -23.81% |
| Storm Drains | 68,266 | 30,000 | 30,000 | - | 0.00% |
| Tree Maintenance | 17,316 | 30,000 | 30,000 | - | 0.00% |
| Uniforms | 5,787 | 20,000 | 14,000 | (6,000) | -30.00% |
| Motor Vehicle Expense | 60,335 | 65,000 | 55,000 | (10,000) | -15.38% |
| Vehicle Fuel | 20,762 | 60,200 | 32,058 | (28,142) | -46.75% |
| Street Signs | 14,280 | 15,000 | 10,000 | (5,000) | -33.33% |
| Striping | 2,680 | 4,000 | 15,000 | 11,000 | 275.00% |
| Sidewalk Repair | 220,742 | 100,000 | 130,000 | 30,000 | 30.00% |
| Capital Purchases | 13,720 | 1,000 | 1,000 | - | 0.00% |
| Property Insurance | 32,208 | 37,000 | 37,000 | - | 0.00% |
| Sub-total | 1,179,175 | 1,266,349 | 1,159,947 | (106,402) | -8.40% |

**FY 2018 BUDGET SUBMISSION
GENERAL FUND - EXPENDITURES**

| Description | FY 2016 Actual | FY 2017 Appropriation | FY 2018 Request | Change FY '18 vs '17 Incr (Deer) | % Change FY '18 vs '17 |
|--|-------------------|--------------------------|--------------------|--|------------------------------|
| STREET LIGHTING | | | | | |
| Street Lighting | 295,381 | 315,000 | 375,000 | 60,000 | 19.05% |
| Sub-total | 295,381 | 315,000 | 375,000 | 60,000 | 19.05% |
| WINTER OPERATIONS | | | | | |
| Operating Expense | 38,534 | 60,000 | 40,000 | (20,000) | -33.33% |
| Sub-total | 38,534 | 60,000 | 40,000 | (20,000) | -33.33% |
| SOLID WASTE | | | | | |
| Personnel Costs | 265,138 | 265,821 | 272,392 | 6,571 | 2.47% |
| Overtime | 22,447 | 28,000 | 22,000 | (6,000) | -21.43% |
| Operating Expenditures | 8,952 | 4,000 | 3,000 | (1,000) | -25.00% |
| Health and Safety | 5,143 | 6,000 | 5,000 | (1,000) | -16.67% |
| Tipping Fee | 252,847 | 279,100 | 255,000 | (24,100) | -8.63% |
| Recycling Expense | 1,722 | 6,000 | - | (6,000) | -100.00% |
| Telephone | 2,755 | 2,300 | 2,000 | (300) | -13.04% |
| Uniforms | 3,762 | 5,000 | 5,000 | - | 0.00% |
| Motor Vehicle Expense | 46,147 | 40,000 | 20,000 | (20,000) | -50.00% |
| Vehicle Fuel | 21,704 | 41,500 | 20,000 | (21,500) | -51.81% |
| Earth Day | 9,280 | 9,300 | 9,300 | - | 0.00% |
| Capital purchases | - | 1,000 | 1,000 | - | 0.00% |
| Property Insurance | 5,082 | 5,500 | 5,500 | - | 0.00% |
| Sub-total | 644,979 | 693,521 | 620,192 | (73,329) | -10.57% |
| MUNICIPAL SEPARATE STORM SEWER SYSTEMS (MS4s) | | | | | |
| Operating Expenditures | - | - | 105,000 | 105,000 | n/a |
| Sub-total | - | - | 105,000 | 105,000 | n/a |
| RETIREMENT | | | | | |
| 401 Plan - Defined Contribution Plan | 60,985 | 213,191 | 220,108 | 6,917 | 3.24% |
| Police Pension Plan | 521,120 | 530,000 | 560,000 | 30,000 | 5.66% |
| Defined Benefits Plan | 57,934 | 70,000 | 70,000 | - | 0.00% |
| Other Post Employment Benefits (OPEB) | 337,775 | 336,000 | 339,000 | 3,000 | 0.89% |
| Sub-total | 977,814 | 1,149,191 | 1,189,108 | 39,917 | 3.47% |
| PAYROLL RELATED | | | | | |
| Workman's Compensation | 221,369 | 299,489 | 360,210 | 60,720 | 20.27% |
| FICA | 410,086 | 441,118 | 449,845 | 8,726 | 1.98% |
| Medical Insurance | 1,427,880 | 1,214,594 | 1,326,300 | 111,706 | 9.20% |
| Unemployment | 625 | 15,000 | 10,000 | (5,000) | -33.33% |
| Sub-total | 2,059,960 | 1,970,201 | 2,146,354 | 176,152 | 8.94% |
| MISCELLANEOUS | | | | | |
| Drug and Alcohol testing | 910 | 1,500 | 1,500 | - | 0.00% |
| On-line Payment System | 7,270 | 7,000 | 8,000 | 1,000 | 14.29% |
| Capital purchases | 10,139 | 1,000 | 1,000 | - | 0.00% |
| Parking Lease | 7,792 | 10,918 | - | (10,918) | -100.00% |
| Liquor Control Board | 1,529 | 6,115 | - | (6,115) | -100.00% |
| Property Insurance | 1,734 | 7,500 | 5,000 | (2,500) | -33.33% |
| Cash Over/Short | 41 | - | - | - | 0.00% |
| Miscellaneous Expense | 183,823 | 80,000 | 100,000 | 20,000 | 25.00% |
| General Fund Contingency | - | 100,000 | 100,000 | - | 0.00% |
| Rainy Day account | - | 250,628 | - | (250,628) | -100.00% |
| Sub-total | 213,237 | 464,661 | 215,500 | (249,161) | -53.62% |
| PARKS AND RECREATION | | | | | |
| Parks and Recreation Committee | 20,000 | 20,000 | 20,000 | - | 0.00% |
| Parks Maintenance | 49,219 | 56,000 | 85,000 | 29,000 | 51.79% |
| Swim Club | 17,799 | 13,000 | 25,000 | 12,000 | 92.31% |
| Property Insurance | 243 | 500 | 750 | 250 | 50.00% |
| Miscellaneous Expense | 11,661 | 17,000 | 10,000 | (7,000) | -41.18% |
| Sub-total | 98,922 | 106,500 | 140,750 | 34,250 | 32.16% |

FY 2018 BUDGET SUBMISSION
GENERAL FUND - EXPENDITURES

| Description | FY 2016 Actual | FY 2017 Appropriation | FY 2018 Request | Change FY '18 vs '17 Incr (Decr) | % Change FY '18 vs '17 |
|---|-------------------|--------------------------|--------------------|--|------------------------------|
| DEBT SERVICE - Principal | | | | | |
| Refunding Bonds Series 2011 (CDA 2000) Infrastructure - Municipal Center | 135,000 | 140,000 | 145,000 | 5,000 | 3.57% |
| Refunding Bonds Series 2011 (CDA 2002B2) Infrastructure - Maint Shop | 125,000 | 125,000 | 135,000 | 10,000 | 8.00% |
| Refunding Bonds Series 2016 (CDA 2004B) Infrastructure - Shop | 370,000 | 35,000 | 46,300 | 11,300 | 32.29% |
| Capital Projects - Suntrust Bank | 500,000 | 50,000 | 53,900 | 3,900 | 7.80% |
| Sub-total | 1,130,000 | 350,000 | 380,200 | 30,200 | 8.63% |
| DEBT SERVICE - Interest | | | | | |
| Refunding Bonds Series 2011 (CDA 2000) Infrastructure - Municipal Center | 53,385 | 61,363 | 58,563 | (2,800) | -4.56% |
| Refunding Bonds Series 2011 (CDA 2002B2) Infrastructure - Maint Shop | 16,833 | 17,700 | 15,200 | (2,500) | -14.12% |
| Refunding Bonds Series 2016 (CDA 2004B) Infrastructure - Shop | 14,033 | 13,798 | 5,631 | (8,166) | -59.19% |
| Refunding Bonds Series 2016 (Suntrust Bank) | 16,535 | 16,327 | 10,042 | (6,285) | -38.49% |
| Sub-total | 100,787 | 109,187 | 89,436 | (19,751) | -18.09% |
| TRANSFERS | | | | | |
| To Capital Projects | 788,111 | 1,179,885 | 2,793,958 | 1,614,073 | 136.80% |
| To Sewer Fund | - | 247,000 | - | (247,000) | -100.00% |
| To Ripken Stadium Fund | 525,206 | 914,461 | 508,602 | (405,859) | -44.38% |
| Sub-total | 1,313,317 | 2,341,346 | 3,302,560 | 961,214 | 41.05% |
| GRAND-TOTAL | 14,848,251 | 16,067,098 | 17,217,870 | 1,150,772 | 7.16% |

FY 2018 BUDGET SUBMISSION
CAPITAL PROJECTS FUND - EXPENDITURES

| Description | FY 2016 | FY 2017 | FY 2018 | Change | % Change |
|--|------------------|------------------|------------------|------------------------------|---------------|
| | Actual | Appropriation | Request | FY '18 vs '17 Incr (Decr) | FY '18 vs '17 |
| EXPENDITURES | | | | | |
| Public Works Administration Street and Sidewalk Repairs | - | - | 1,000,000 | 1,000,000 | n/a |
| Public Works HUR Funded Projects (Curb, Gutter, Sidewalk/ Street Overlay) | 211,107 | 510,566 | 506,958 | (3,608) | -0.71% |
| Public Works Administration Storm Drains | - | 160,243 | - | (160,243) | -100.00% |
| Street Camera Project | 9,787 | - | 20,000 | 20,000 | n/a |
| BRAC Zone Improvement Projects | 16,859 | - | - | - | 0.00% |
| Municipal Separate Storm Sewer Systems (MS4s) | | 33,100 | - | (33,100) | -100.00% |
| Government Buildings Capital Purchases | 201,841 | - | - | - | 0.00% |
| Public Works Administration Capital Purchases | 406,823 | 588,000 | 1,083,000 | 495,000 | 84.18% |
| Community Development Block Grants (CDBG) Projects | 261,682 | 87,131 | - | (87,131) | -100.00% |
| Police Cars | 84,834 | 48,219 | 184,000 | 135,781 | 281.59% |
| Total Expenditures | 1,192,934 | 1,427,259 | 2,793,958 | 1,366,699 | 95.76% |

FY 2018 BUDGET SUBMISSION
WATER FUND EXPENSES

| | FY 2016 | FY 2017 | FY 2018 | Change | |
|--|-----------|---------------|-----------|------------------------------|---------------------------|
| Description | Actual | Appropriation | Request | FY '18 vs '17 Incr (Decr) | % Change FY '18 vs '17 |
| COST OF SERVICE | | | | | |
| Salaries | 420,139 | 412,268 | 396,330 | (15,938) | -3.87% |
| Overtime | 1,507 | 5,000 | 2,500 | (2,500) | -50.00% |
| Overtime Construction and Maintenance | 39,025 | 35,000 | 25,000 | (10,000) | -28.57% |
| Uniforms | 6,447 | 9,500 | 8,000 | (1,500) | -15.79% |
| Other Post Employment Benefits (OPEB) | 13,535 | 14,000 | 14,000 | - | 0.00% |
| 401 Plan | 7,536 | 33,896 | 33,036 | (861) | -2.54% |
| Workman's Compensation | 8,872 | 13,638 | 19,511 | 5,873 | 43.06% |
| FICA | 39,943 | 37,044 | 36,103 | (941) | -2.54% |
| Medical Insurance | 116,827 | 102,296 | 103,781 | 1,486 | 1.45% |
| Energy Costs | 110,040 | 135,000 | 120,000 | (15,000) | -11.11% |
| Telephone | 9,706 | 8,000 | 8,500 | 500 | 6.25% |
| Vehicle Maintenance | 8,834 | 14,000 | 12,000 | (2,000) | -14.29% |
| Process Chemicals | 8,018 | 40,000 | 25,000 | (15,000) | -37.50% |
| Process Equipment Maintenance | 15,509 | 40,000 | 40,000 | - | 0.00% |
| Lab Testing | 8,302 | 10,000 | 10,000 | - | 0.00% |
| Instrument Maintenance | 7,474 | 12,000 | 10,000 | (2,000) | -16.67% |
| Construction and Maintenance | 84,916 | 143,005 | 110,000 | (33,005) | -23.08% |
| Water Purchase | 782,281 | 1,028,517 | 1,048,000 | 19,483 | 1.89% |
| Lab. Chemical & Supplies | 7,708 | 13,000 | 10,000 | (3,000) | -23.08% |
| Pump Station Maintenance | 6,732 | 15,000 | 15,000 | - | 0.00% |
| Source Water Testing | 22,800 | 40,000 | 30,000 | (10,000) | -25.00% |
| Sub-total | 1,726,153 | 2,161,164 | 2,076,761 | (84,403) | -3.91% |
| OTHER EXPENSES | | | | | |
| Salaries | 69,988 | 71,962 | 75,606 | 3,644 | 5.06% |
| Overtime | 114 | 500 | 250 | (250) | -50.00% |
| Operating Expense | 19,089 | 25,000 | 22,000 | (3,000) | -12.00% |
| Health & Safety | 13,572 | 15,000 | 15,000 | - | 0.00% |
| Audit Expense | 18,812 | 16,000 | 20,000 | 4,000 | 25.00% |
| On-line Payment System fees | 19,298 | 17,500 | 18,000 | 500 | 2.86% |
| Work Order Management | - | 6,000 | 6,000 | - | 0.00% |
| Property and Casualty Insurance | 26,054 | 31,000 | 31,000 | - | 0.00% |
| Employee Training | 5,906 | 9,000 | 9,000 | - | 0.00% |
| Miscellaneous Expense | 42,370 | 50,000 | 43,282 | (6,718) | -13.44% |
| Maintenance Building and Grounds | 3,700 | 10,000 | 40,000 | 30,000 | 300.00% |
| Fire Hydrant Maintenance | 7,735 | 20,000 | 40,000 | 20,000 | 100.00% |
| Cross-Connection Control Program | 2,200 | 5,000 | 5,000 | - | 0.00% |
| Contingency - Rainy Day | - | 44,037 | - | (44,037) | -100.00% |
| Sub-total | 228,836 | 320,999 | 325,138 | 4,139 | 1.29% |
| DEBT SERVICE - Principal | | | | | |
| Refunding Bonds Series 2016 (CDA 2007B) Water Infrastructure | 17,200 | 145,700 | 67,200 | (78,500) | -53.88% |
| 2010 Water Capital Purchase Bond Series A | 213,000 | 220,000 | 225,500 | 5,500 | 2.50% |
| Sub-total | 230,200 | 365,700 | 292,700 | (73,000) | -19.96% |
| DEBT SERVICE - Interest | | | | | |
| Refunding Bonds Series 2016 (CDA 2007B) Water Infrastructure | 73,184 | 81,785 | 35,597 | (46,188) | -56.48% |
| 2010 Water Capital Purchase Bond Series A | 151,984 | 148,008 | 141,166 | (6,842) | -4.62% |
| Sub-total | 225,168 | 229,792 | 176,763 | (53,030) | -23.08% |
| CAPITAL EXPENSES | | | | | |
| Capital Projects | 456,142 | 170,000 | 1,227,000 | 1,057,000 | 621.76% |
| Utility Capital Purchases | 5,610 | - | - | - | 0.00% |
| New Construction Meters | 31,230 | 40,000 | 40,000 | - | 0.00% |
| Meter Replacement Program | 208,293 | 226,000 | 226,000 | - | 0.00% |
| Sub-total | 701,275 | 436,000 | 1,493,000 | 1,057,000 | 242.43% |
| GRAND TOTAL | 3,111,632 | 3,513,656 | 4,364,361 | 850,706 | 24.21% |

FY 2018 BUDGET SUBMISSION
SEWER FUND EXPENSES

| | FY 2016 | FY 2017 | FY 2018 | Change | % Change |
|---|-----------|---------------|-----------|------------------------------|---------------|
| Description | Actual | Appropriation | Request | FY '18 vs '17 Incr (Decr) | FY '18 vs '17 |
| COST OF SERVICE | | | | | |
| Salaries | 954,434 | 1,131,915 | 1,178,135 | 46,220 | 4.08% |
| Overtime | 37,364 | 35,000 | 35,000 | - | 0.00% |
| Overtime Construction and Maintenance | 16,691 | 18,000 | 18,000 | - | 0.00% |
| Uniforms | 635 | 6,500 | 6,500 | - | 0.00% |
| Vehicle Fuel | 4,740 | - | - | - | 0.00% |
| Other Post Employment Benefits (OPEB) | 33,690 | 35,000 | 35,000 | - | 0.00% |
| 401 Plan | 29,947 | 84,271 | 87,762 | 3,490 | 4.14% |
| Workman's Comp | 22,724 | 33,907 | 51,833 | 17,926 | 52.87% |
| FICA | 80,173 | 92,097 | 95,911 | 3,815 | 4.14% |
| Medical Insurance | 316,009 | 267,961 | 272,323 | 4,362 | 1.63% |
| Energy Costs | 364,881 | 500,000 | 400,000 | (100,000) | -20.00% |
| Telephone | 17,760 | 17,000 | 17,000 | - | 0.00% |
| Vehicle Maintenance | 31,972 | 23,000 | 35,000 | 12,000 | 52.17% |
| Process Chemicals | 173,581 | 180,000 | 170,000 | (10,000) | -5.56% |
| Process Equipment Maintenance | 190,343 | 110,000 | 110,000 | - | 0.00% |
| Lab Testing | 18,272 | 20,000 | 18,000 | (2,000) | -10.00% |
| Operating Instrument Maintenance | 21,651 | 35,000 | 30,000 | (5,000) | -14.29% |
| Construction and Maintenance | 88,034 | 65,000 | 75,000 | 10,000 | 15.38% |
| Lab Chemicals and Supplies | 14,238 | 20,000 | 16,000 | (4,000) | -20.00% |
| Compost Operation | 62,673 | 70,000 | 65,000 | (5,000) | -7.14% |
| Pump Station Maintenance | 25,264 | 45,000 | 75,000 | 30,000 | 66.67% |
| Pretreatment Operating | 41,458 | 45,000 | 40,000 | (5,000) | -11.11% |
| Sub-total | 2,546,534 | 2,834,651 | 2,831,464 | (3,187) | -0.11% |
| OTHER EXPENSES | | | | | |
| Salaries | 69,961 | 71,962 | 75,606 | 3,644 | 5.06% |
| Overtime | 109 | 500 | 250 | (250) | -50.00% |
| Operating Expense | 17,333 | 35,000 | 20,000 | (15,000) | -42.86% |
| Health and Safety | 16,903 | 26,046 | 20,000 | (6,046) | -23.21% |
| Audit | 18,812 | 16,000 | 20,000 | 4,000 | 25.00% |
| On-line Payment System fees | 19,297 | 17,500 | 18,000 | 500 | 2.86% |
| Work Order Management | - | 6,000 | 6,000 | - | 0.00% |
| Property and Casualty Insurance | 28,885 | 27,500 | 31,000 | 3,500 | 12.73% |
| Training | 6,295 | 15,000 | 15,000 | - | 0.00% |
| Miscellaneous | 24,788 | 79,230 | 52,473 | (26,757) | -33.77% |
| Maintenance, Building and Grounds | 28,338 | 35,000 | 73,000 | 38,000 | 108.57% |
| Contingency - Rainy Day | - | 115,231 | - | (115,231) | -100.00% |
| Sub-total | 230,719 | 444,969 | 331,329 | (113,640) | -25.54% |
| DEBT SERVICE - Principal | | | | | |
| 1998 MWQFA Loan: Principal - BNR Modification | 52,242 | 54,007 | 45,971 | (8,037) | -14.88% |
| 2009 MDE ARRA Loan (Stimulus Loan) | 31,976 | 32,296 | 32,619 | 323 | 1.00% |
| ENR Loan | 370,343 | 373,676 | 377,040 | 3,363 | 0.90% |
| Harford Bank - Trenchless Pipe Replacement System | 12,221 | - | - | - | 0.00% |
| 2017 Sewer Capital Projects Loan (M & T Bank) | - | 104,626 | 268,663 | 164,037 | 156.78% |
| Sub-total | 466,782 | 564,606 | 724,293 | 159,687 | 28.28% |
| DEBT SERVICE - Interest | | | | | |
| 1998 MWQFA Loan: Interest - BNR Modification | 7,166 | 6,136 | 4,310 | (1,825) | -29.75% |
| 2009 MDE ARRA Loan (Stimulus Loan) | 5,648 | 5,462 | 5,139 | (323) | -5.91% |
| ENR Loan | 79,194 | 77,250 | 73,886 | (3,363) | -4.35% |
| 2017 Sewer Capital Projects Loan (M & T Bank) | - | 16,392 | 26,412 | 10,019 | 61.12% |
| Sub-total | 92,008 | 105,240 | 109,747 | 4,508 | 4.28% |
| CAPITAL EXPENSES | | | | | |
| Capital Projects | 740,002 | 1,630,400 | 1,095,000 | (535,400) | -32.84% |
| Capital Maintenance | 5,610 | - | - | - | 0.00% |
| Sub-total | 745,612 | 1,630,400 | 1,095,000 | (535,400) | -32.84% |
| GRAND TOTAL | 4,081,655 | 5,579,865 | 5,091,832 | (488,033) | -8.75% |

FY 2018 BUDGET SUBMISSION
STADIUM FUND EXPENSES

| Description | FY 2016 | FY 2017 | FY 2018 | Change | % Change |
|---|----------------|----------------|----------------|------------------------------|----------------|
| | Actual | Appropriation | Request | FY '18 vs '17 Incr (Decr) | FY '18 vs '17 |
| EXPENSES | | | | | |
| Stadium Expenses | | | | | |
| Operating Expense | 383 | 1,000 | 1,000 | - | 0.00% |
| Audit Expense | 8,612 | 9,000 | 9,000 | - | 0.00% |
| Property and Casualty Insurance | 24,521 | 32,000 | 29,000 | (3,000) | -9.38% |
| Construction and Maintenance | 211,378 | 70,000 | 240,000 | 170,000 | 242.86% |
| Sub-total | 244,893 | 112,000 | 279,000 | 167,000 | 149.11% |
| Debt Service - Principal | | | | | |
| Refunding Bonds Series 2011 (CDA 2001B) Infrastructure - Stadium Land | 135,000 | 140,000 | 140,000 | - | 0.00% |
| Refunding Bonds Series 2011 (CDA 2001A) Infrastructure - Stadium Constr | 320,000 | 330,000 | 330,000 | - | 0.00% |
| Refunding Bonds Series 2011 (CDA 2002B1) Infrastructure - Stadium | 65,000 | 65,000 | 65,000 | - | 0.00% |
| Sub-total | 520,000 | 535,000 | 535,000 | - | 0.00% |
| Debt Service - Interest | | | | | |
| Refunding Bonds Series 2011 (CDA 2001B) Infrastructure - Stadium Land | 25,885 | 22,510 | 18,310 | (4,200) | -18.66% |
| Refunding Bonds Series 2011 (CDA 2001A) Infrastructure - Stadium Constr | 40,652 | 35,319 | 28,719 | (6,600) | -18.69% |
| Refunding Bonds Series 2011 (CDA 2002B1) Infrastructure - Stadium | 9,927 | 8,844 | 7,544 | (1,300) | -14.70% |
| Sub-total | 76,464 | 66,673 | 54,573 | (12,100) | -18.15% |
| GRAND TOTAL | 841,358 | 713,673 | 868,573 | 154,900 | 21.70% |

LIST OF CAPITAL PROJECTS

| | | |
|--|--|------------------|
| FY 2018 BUDGET SUBMISSION | | |
| LIST OF CAPITAL PROJECTS | | |
| | | |
| | | |
| FUND | DESCRIPTION | AMOUNT |
| CAPITAL PROJECTS (General Fund) | | |
| | Street Cameras | 20,000 |
| | Police Cars | 184,000 |
| | Street Resurfacing | 506,958 |
| | Middleton Road | 1,000,000 |
| | | |
| | PARK-17-04 Victory Street Dog Park | 35,000 |
| | ADMIN-17-01 DPW Shop: Toters for Environmental | 400,000 |
| | ADMIN-17-04 DPW Shop: Truck retrofit w/Toter Lifter | 33,000 |
| | ADMIN-17-02 DPW Shop: Facility Expansion (Design) | 100,000 |
| | UTL-16-30 Maxa Road Storm Drain Upgrade (Design) | 40,000 |
| | VEH-16-22 2001 Tri-Axle Dump Truck #25 (replacement) | 200,000 |
| | VEH-16-85 2-1/2 Ton Dump Truck (new) | 120,000 |
| | Miscellaneous Equipment (Streets) | 15,000 |
| | ADMIN-16-03 DPW Shop: Security System Install | 25,000 |
| | VEH-16-40 2003 Mini-Excavator #53 (replacement) | 115,000 |
| | | |
| | Total General Fund | 2,793,958 |
| | | |
| WATER FUND | | |
| | Water Zone 3 Improvements (WTP-16-14, 16-04, 16-03) Design | 250,000 |
| | WTP-17-02 Elevated Water Tower Remediation (1 Tank) | 750,000 |
| | VEH-16-50 2003 Jeep Liberty #94 (50% W/WW) (replacement) | 20,000 |
| | VEH-16-54 2008 Ranger #99 (50% W/WW) (replacement) | 25,000 |
| | UTL-17-03 Burton Manor Water Meter (601 Cornell Street) (Design/Construction) | 75,000 |
| | Water Loop Upgrade (Howard & Franklin) (Design) | 107,000 |
| | UTL-16-07 Extend Howard St. Main (Franklin St. to Existing) | |
| | UTL-16-08 Extend W. Chapel Alley Main (Franklin St. to Existing) | |
| | | |
| | Total Water Fund | 1,227,000 |
| | | |
| SEWER FUND | | |
| | WWTP-16-48 Raw Influent Screen Replacement | 1,050,000 |
| | VEH-16-50 2003 Jeep Liberty #94 (50% W/WW) (replacement) | 20,000 |
| | VEH-16-54 2008 Ranger #99 (50% W/WW) (replacement) | 25,000 |
| | | |
| | Total Sewer Fund | 1,095,000 |
| | | |
| STADIUM FUND | | |
| | STAD-17-18 Upgrade Parking Lot Lights to LED (contract) | 65,000 |
| | STAD-17-11 Rewire Parking Lot Lighting (Design/Contract) | 75,000 |
| | Multiple CIP- Concrete Repair Complex Wide (Design/Contract) | 100,000 |
| | | |
| | Total Stadium Fund | 240,000 |
| | | |
| GRAND TOTAL | | 5,355,958 |