CITY OF ABERDEEN

OPERATING AND CAPITAL BUDGETS

FISCAL YEAR 2015

(July 1, 2014 - June 30, 2015)

TABLE OF CONTENT

CITY OF ABERDEEN
FY 2015 BUDGET SUBMISSION
SUMMARY BY FUND

GOVERNMENTAL FUNDS

Description	General Fund	Capital Projects	Total
Revenues:			
Property Taxes	9,619,838	-	9,619,838
Other Taxes	259,029	-	259,029
State Shared Revenue	1,526,784	-	1,526,784
Licenses and Permits	82,300	-	82,300
Police Grants	384,000	-	384,000
County Shared Revenue	1,243,282	-	1,243,282
Miscellaneous Income	973,351	-	973,351
Block Grants	-	83,499	83,499
Transfers in	-	1,124,734	1,124,734
Total Revenues	**14,088,584**	**1,208,233**	**15,296,817**
Expenditures:			
Salaries and Benefits	8,898,930	-	8,898,930
Other Expenses	3,334,436	-	3,334,436
Debt Service	470,128	-	470,128
Capital Projects	-	1,208,233	1,208,233
Transfers out	1,385,090	-	1,385,090
Total Expenditures	**14,088,584**	**1,208,233**	**15,296,817**

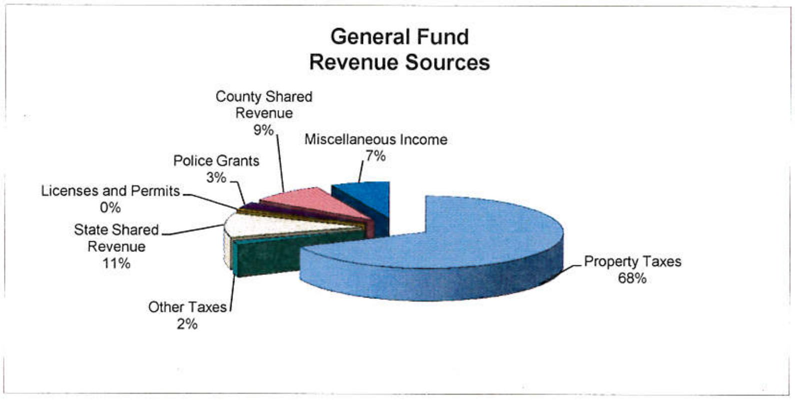
ENTERPRISE FUNDS

Description	Water Fund	Sewer Fund	Stadium	Total
Revenues:				
Operating Revenue	2,145,809	3,341,720	255,000	5,742,529
Non-Operating	660,700	223,632	166,266	1,050,598
Transfer in	-	-	260,356	260,356
Total Revenues	**2,806,509**	**3,565,352**	**681,623**	**7,053,484**
Expenses:				
Cost of Service	1,630,268	2,584,034	-	4,214,302
Other Expenses	211,979	270,057	83,000	565,037
Debt Service	595,066	578,249	598,623	1,771,937
Capital Expenditures	369,197	133,012	-	502,209
Total Expenses	**2,806,509**	**3,565,353**	**681,623**	**7,053,484**

GENERAL FUND
FY 2015 BUDGET
REVENUE SOURCES AND ALLOCATION OF RESOURCES BY PROGRAM

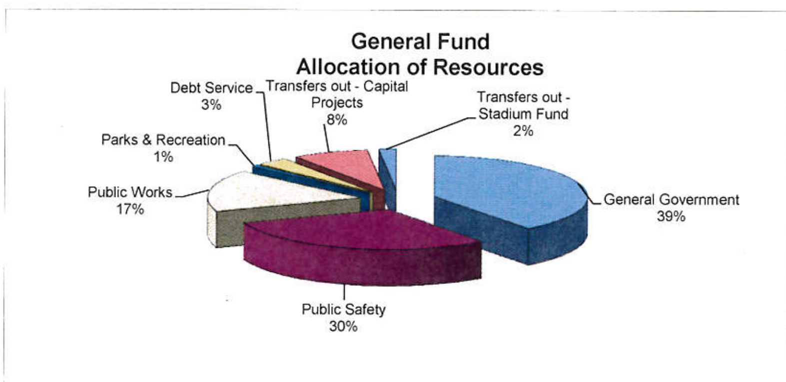
REVENUE SOURCES

Description	Amount	% of Budget
Property Taxes	9,619,838	68%
Other Taxes	259,029	2%
State Shared Revenue	1,526,784	11%
Licenses and Permits	82,300	1%
Police Grants	384,000	3%
County Shared Revenue	1,243,282	9%
Miscellaneous Income	973,351	7%
Total Revenues	**14,088,584**	**100%**



ALLOCATION OF RESOURCES

Description	Amount	% of Budget
General Government	5,566,571	40%
Public Safety	4,194,009	30%
Public Works	2,375,286	17%
Parks & Recreation	97,500	1%
Debt Service	470,128	3%
Transfers out - Capital Projects	1,124,734	8%
Transfers out - Stadium Fund	260,356	2%
Total Expenditures	**14,088,584**	**100%**



DETAIL REVENUES

FY 2015 BUDGET SUBMISSION					
GENERAL FUND - REVENUES					
Description	**FY 2013 Actual**	**FY 2014 Appropriation**	**FY 2015 Request**	**Change FY '15 vs '14 Incr (Decr)**	**% Change FY '15 vs '14**
Property Taxes					
Real Estate Taxes	8,955,678	8,558,468	8,724,586	166,118	1.94%
Corporate Personal Property Tax	887,412	719,100	719,100	-	0.00%
Utilities Personal Property	353,263	303,110	348,534	45,424	14.99%
Penalties and Interest	62,584	43,000	43,000	-	0.00%
Semi-annual service charge	636	1,100	-	(1,100)	-100.00%
Additions and Abatements	(34,726)	(15,000)	(17,000)	(2,000)	13.33%
Discounts	(67,253)	(59,909)	(61,072)	(1,163)	1.94%
Fire Fighter Tax Credit	(14,688)	(14,688)	(14,688)	-	0.00%
Water and Sewer Tax Credit	(6,295)	(6,295)	(6,295)	-	0.00%
Enterprise Zone Tax Credit	(211,696)	(105,305)	(116,326)	(11,021)	10.47%
Sub-total	**9,924,914**	**9,423,581**	**9,619,838**	**196,258**	**2.08%**
Other Taxes					
Franchise Tax	168,692	165,223	170,876	5,653	3.42%
Mobile Home Tax	31,080	28,200	28,200	-	0.00%
Utility Pole Tax	58,545	58,545	58,863	319	0.54%
Hospitality Way Front Foot Benefit	1,090	2,070	1,090	(980)	-47.34%
Sub-total	**259,406**	**254,038**	**259,029**	**4,991**	**1.96%**
State Shared Revenue					
Income Tax	1,346,694	1,000,000	1,100,000	100,000	10.00%
Highway User Revenue	118,724	400,000	426,784	26,784	6.70%
Sub-total	**1,465,418**	**1,400,000**	**1,526,784**	**126,784**	**9.06%**
Licenses and Permits					
Traders License	35,457	30,000	30,000	-	0.00%
Liquor License	-	5,000	2,300	(2,700)	-54.00%
Grading Permits	200	15,000	15,000	-	0.00%
Building Permits	33,734	22,000	22,000	-	0.00%
Site Plan Review	4,958	12,000	12,000	-	0.00%
Peddlers Permits	240	-	-	-	0.00%
Public Works Agreement Revenue	700	4,000	1,000	(3,000)	-75.00%
Sub-total	**75,289**	**88,000**	**82,300**	**(5,700)**	**-6.48%**
Police Grants					
State Aid for Police Protection	190,646	261,984	270,000	8,016	3.06%
Special Patrol Reinbursement	23,675	90,000	114,000	24,000	26.67%
Sub-total	**214,321**	**351,984**	**384,000**	**32,016**	**9.10%**
County Shared Revenue					
In Lieu of Financial Corporation	7,142	7,142	7,142	-	0.00%
Tax Differential (Police)	1,066,328	1,182,481	1,182,481	-	0.00%
Senior Center	50,584	52,096	53,659	1,563	3.00%
Sub-total	**1,124,054**	**1,241,719**	**1,243,282**	**1,563**	**0.13%**
Other Grants					
State Grants	33,059	9,600	-	(9,600)	-100.00%

FY 2015 BUDGET SUBMISSION					
GENERAL FUND - REVENUES					
Description	**FY 2013 Actual**	**FY 2014 Appropriation**	**FY 2015 Request**	**Change FY '15 vs '14 Incr (Decr)**	**% Change FY '15 vs '14**
Federal Grants	36,332	-	-	-	0.00%
County Grants	500	5,000	-	(5,000)	-100.00%
Sub-total	**69,892**	**14,600**	**-**	**(14,600)**	**-100.00%**
Miscellaneous Income					
Fines	28,799	15,000	20,000	5,000	33.33%
Interest	11,314	6,000	6,000	-	0.00%
APG Contract Fees	649,045	600,000	650,000	50,000	8.33%
Miscellaneous income - Other	34,025	21,000	21,000	-	0.00%
Police Miscellaneous Income	22,840	18,550	18,050	(500)	-2.70%
Trash Stickers	159,136	190,492	190,492	-	0.00%
DPW Miscellaneous	40,429	15,000	20,000	5,000	33.33%
Police Seized Assets	12,106	60,706	-	(60,706)	-100.00%
Antenna Leases	36,874	34,704	47,809	13,105	37.76%
Annexation	2,177	-	-	-	0.00%
Sub-total	**996,745**	**961,452**	**973,351**	**11,899**	**1.24%**
Other					
Appropriation of Fund Balance	-	3,106,500	-	(3,106,500)	-100.00%
Sale of Property	3,623	-	-	-	0.00%
Sub-total	**3,623**	**3,106,500**	**-**	**(3,106,500)**	**-100.00%**
GRAND TOTAL	**14,133,660**	**16,841,874**	**14,088,584**	**(2,753,290)**	**-16.35%**

FY 2015 BUDGET SUBMISSION					
CAPITAL PROJECTS FUND REVENUES					
Description	**FY 2013 Actual**	**FY 2014 Appropriation**	**FY 2015 Request**	**Change FY '15 vs '14 Incr (Decr)**	**% Change FY '15 vs '14**
REVENUES					
State Grants	-	161,700	-	(161,700)	-100.00%
BRAC Zone Improvement Grants	-	333,728	-	(333,728)	-100.00%
Block Grant Receipts	-	229,270	83,499	(145,771)	-63.58%
Appropriation of Fund Balance	-	213,456	-	(213,456)	-100.00%
Transfer from General Fund	664,823	4,183,928	1,124,734	(3,059,194)	-73.12%
Total Revenue	**664,823**	**5,122,082**	**1,208,233**	**(3,913,849)**	**-76.41%**

FY 2015 BUDGET SUBMISSION					
WATER FUND REVENUES					
Description	**FY 2013 Actual**	**FY 2014 Appropriation**	**FY 2015 Request**	**Change FY '15 vs '14 Incr (Decr)**	**% Change FY '15 vs '14**
Operating					
APG Contract Fees	102,058	120,000	115,000	(5,000)	-4.17%
Miscellaneous Income	2,676	500	500	-	0.00%
Utility Charges	1,820,802	1,935,592	1,921,500	(14,092)	-0.73%
Tower Rental	33,003	32,783	47,809	15,026	45.84%
Late Penalty	26,745	26,000	26,000	-	0.00%
Service Charges	36,035	40,000	35,000	(5,000)	-12.50%
Su-total	**2,021,319**	**2,154,875**	**2,145,809**	**(9,066)**	**-0.42%**
Non-Operating					
Interest on Savings	196	1,500	200	(1,300)	-86.67%
Demand Charge	124,292	110,000	120,000	10,000	9.09%
Water Meter Fee	60,984	40,000	40,000	-	0.00%
Capital Connection	754,700	357,500	500,500	143,000	40.00%
Sub-total	**940,172**	**509,000**	**660,700**	**151,700**	**29.80%**
Other					
Appropriation of Retained Earnings	-	700,000	-	(700,000)	-100.00%
Sale of Property	6,330	-	-	-	0.00%
Sub-total	**6,330**	**700,000**	**-**	**(700,000)**	**-100.00%**
GRAND TOTAL	**2,967,820**	**3,363,875**	**2,806,509**	**(557,366)**	**-16.57%**

FY 2015 BUDGET SUBMISSION					
SEWER FUND REVENUES					
Description	FY 2013 Actual	FY 2014 Appropriation	FY 2015 Request	Change FY '15 vs '14 Incr (Decr)	% Change FY '15 vs '14
Operating					
APG Contract Fee	176,281	200,000	200,000	-	0.00%
Miscellaneous Income	13,224	10,000	10,000	-	0.00%
Utility Charges	2,045,064	2,350,914	2,210,000	(140,914)	-5.99%
Late Penalty	33,931	30,000	30,000	-	0.00%
Sludge	460,736	432,400	432,400	-	0.00%
Compost	208	2,000	-	(2,000)	-100.00%
ENR Fee	491,540	455,385	459,320	3,935	0.86%
Sub-total	**3,220,984**	**3,480,699**	**3,341,720**	**(138,979)**	**-3.99%**
Non-Operating					
State Grants	2,575,005	1,456,803	-	(1,456,803)	-100.00%
BRAC Grant	84,721	-	-	-	0.00%
Interest on Savings	260	1,500	200	(1,300)	-86.67%
S. Route 40 Front Foot Assessment	25,623	34,432	34,432	-	0.00%
Capital Connection	428,800	135,000	189,000	54,000	40.00%
Sub-total	**3,114,409**	**1,627,735**	**223,632**	**(1,404,103)**	**-86.26%**
Other					
Loan proceeds	2,593,213	1,206,892	-	(1,206,892)	-100.00%
Sale of Property	(35,621)	-	-	-	0.00%
Sub-total	**2,557,592**	**1,206,892**	**-**	**(1,206,892)**	**-100.00%**
GRAND TOTAL	**8,892,984**	**6,315,326**	**3,565,352**	**(2,749,973)**	**-43.54%**

FY 2015 BUDGET SUBMISSION					
STADIUM FUND REVENUES					
Description	**FY 2013 Actual**	**FY 2014 Appropriation**	**FY 2015 Request**	**Change FY '15 vs '14 Incr (Decr)**	**% Change FY '15 vs '14**
REVENUES					
Charge for Service					
Admissions and Amusement Tax	197,018	190,000	190,000	-	0.00%
Leasing and Marketing Revenue	46,496	65,000	65,000	-	0.00%
Su-total	**243,513**	**255,000**	**255,000**	**-**	**0.00%**
Receipts					
State Grants		450,000	-	(450,000)	0.00%
Interest on Savings	171	500	100	(400)	0.00%
Interest Income on Leases	148,535	73,701	67,817	(5,884)	-7.98%
Lease Principal Receipts	108,090	92,465	98,349	5,884	6.36%
Sub-total	**256,796**	**616,666**	**166,266**	**(450,400)**	**-73.04%**
Transfer from General Fund	279,841	240,956	260,356	19,400	8.05%
Su-total	**279,841**	**240,956**	**260,356**	**19,400**	**8.05%**
GRAND TOTAL	**780,151**	**1,112,623**	**681,623**	**(431,000)**	**-38.74%**

DETAIL EXPENDITURES

FY 2015 BUDGET SUBMISSION					
GENERAL FUND - EXPENDITURES					
Description	**FY 2013 Actual**	**FY 2014 Appropriation**	**FY 2015 Request**	**Change FY '15 vs '14 Incr (Decr)**	**% Change FY '15 vs '14**
LEGISLATIVE					
Elected Officials Salary	40,275	40,000	40,000	-	0.00%
Operating Expense	38,309	62,125	61,125	(1,000)	-1.61%
Maryland Municipal League (MML) Dues	15,955	16,079	16,079	-	0.00%
National League of Cities Dues	1,489	2,000	2,000	-	0.00%
Capital Purchases	-	-	1,000	1,000	
Sub-total	**96,028**	**120,204**	**120,204**	**-**	**0.00%**
EXECUTIVE					
Personnel Cost	274,981	399,036	406,621	7,585	1.90%
Overtime	-	-	1,000	1,000	
Operating Expense	59,950	21,000	20,000	(1,000)	-4.76%
Vehicle O & M	1,810	2,000	2,000	-	0.00%
Emergency Management	20,842	20,000	10,000	(10,000)	-50.00%
Capital Purchases	-	-	1,000	1,000	
Employee Training	18,798	17,537	17,537	-	0.00%
Sub-total	**376,382**	**459,573**	**458,158**	**(1,415)**	**-0.31%**
ELECTIONS					
Operating Costs	-	-	-	-	0.00%
Sub-total	**-**	**-**	**-**	**-**	**0.00%**
FINANCE					
Personnel Costs	295,078	310,098	315,543	5,445	1.76%
Overtime	191	1,000	1,000	-	0.00%
Operating Costs	12,152	16,250	15,250	(1,000)	-6.15%
Audit	29,649	40,000	40,000	-	0.00%
Capital Purchases	-	-	1,000	1,000	
Sub-total	**337,070**	**367,348**	**372,793**	**5,445**	**1.48%**
LEGAL					
Codification	3,362	5,800	5,800	-	0.00%
Counsel	109,058	100,000	110,000	10,000	10.00%
Sub-total	**112,421**	**105,800**	**115,800**	**10,000**	**9.45%**
PLANNING AND COMMUNITY DEVELOPMENT					
Personnel Costs	176,184	181,664	187,013	5,349	2.94%
Operating Costs	21,197	23,000	19,000	(4,000)	-17.39%
Vehicle O & M	967	1,000	1,000	-	0.00%
Capital Purchases	-	-	1,000	1,000	
Sub-total	**198,348**	**205,664**	**208,013**	**2,349**	**1.14%**
GOVERNMENT BUILDINGS					
Janitor Salary	16,629	17,623	18,063	441	2.50%
Operating Costs	14,302	15,000	14,000	(1,000)	-6.67%
Senior Center	36,540	42,000	37,000	(5,000)	-11.90%
IT	88,594	199,350	205,000	5,650	2.83%
Municipal Building	255,058	160,000	170,000	10,000	6.25%
Janitorial Service	29,400	31,000	33,000	2,000	6.45%
Capital Purchases	-	19,000	1,000	(18,000)	-94.74%
Property Insurance	63,721	62,000	62,000	-	0.00%

FY 2015 BUDGET SUBMISSION					
GENERAL FUND - EXPENDITURES					
Description	**FY 2013 Actual**	**FY 2014 Appropriation**	**FY 2015 Request**	**Change FY '15 vs '14 Incr (Decr)**	**% Change FY '15 vs '14**
Sub-total	**504,243**	**545,973**	**540,063**	**(5,909)**	**-1.08%**
GENERAL GOVERNMENT					
Boys & Girls Club	29,977	31,000	31,000	-	0.00%
Community Promotions	28,824	29,000	29,000	-	0.00%
Appearance and Preservation Committee	25,223	24,000	24,000	-	0.00%
Economic Development Committee	7,736	8,000	8,000	-	0.00%
Heritage Committee	5,802	8,500	8,500	-	0.00%
Army Alliance	2,901	3,000	3,000	-	0.00%
Auxiliary Police	8,061	-	-	-	0.00%
Sub-total	**108,523**	**103,500**	**103,500**	**-**	**0.00%**
HEALTH AND SAFETY					
Operating Costs	363	21,000	20,000	(1,000)	-4.76%
Capital Purchases	-	-	1,000	1,000	
Sub-total	**363**	**21,000**	**21,000**	**-**	**0.00%**
POLICE					
Personnel Costs (Sworn officers)	2,553,493	2,554,783	2,645,472	90,690	3.55%
Clerical Staff	426,720	446,742	399,546	(47,196)	-10.56%
Traffic Control	42,978	88,326	80,605	(7,721)	-8.74%
Special Patrols	31,572	90,000	114,000	24,000	26.67%
Overtime	148,151	130,000	130,000	-	0.00%
Operating Expenses	52,635	62,000	61,000	(1,000)	-1.61%
Health and Safety	14,236	12,500	12,500	-	0.00%
Range/ Ammo	20,296	25,428	25,428	-	0.00%
Uniforms	45,713	41,000	41,000	-	0.00%
Seized Money	12,106	60,706	-	(60,706)	-100.00%
Special Operations Unit	7,827	15,000	15,000	-	0.00%
Community Policing	6,149	8,500	8,000	(500)	-5.88%
Communications	53,667	44,024	63,463	19,439	44.16%
Utilities	33,562	34,000	34,000	-	0.00%
Motor Vehicle Expense	93,522	112,800	134,400	21,600	19.15%
Vehicle Fuel	147,812	178,000	178,000	-	0.00%
CDS Transactions	1,480	3,000	5,000	2,000	66.67%
Auxiliary Police	-	8,500	8,500	-	0.00%
Street Camera Project	279	800	800	-	0.00%
Capital Purchases	-	9,600	1,000	(8,600)	-89.58%
Property Insurance	32,917	63,000	70,000	7,000	11.11%
Employee Training	-	22,705	35,070	12,365	54.46%
Sub-total	**3,725,114**	**4,011,413**	**4,062,784**	**51,371**	**1.28%**
FIRE					
Contribution	100,000	100,000	131,225	31,225	31.23%
Sub-total	**100,000**	**100,000**	**131,225**	**31,225**	**31.23%**
PUBLIC WORKS ADMINISTRATION					
Personnel Costs	355,913	290,842	298,790	7,948	2.73%
Overtime	3,201	3,000	3,000	-	0.00%
Operating Expense	6,986	9,100	8,100	(1,000)	-10.99%
Vehicle O & M	6,110	4,250	5,000	750	17.65%
GIS Expenditures	12,777	17,550	17,850	300	0.00%
Capital Purchases	-	-	1,000	1,000	

FY 2015 BUDGET SUBMISSION					
GENERAL FUND - EXPENDITURES					
Description	**FY 2013 Actual**	**FY 2014 Appropriation**	**FY 2015 Request**	**Change FY '15 vs '14 Incr (Decr)**	**% Change FY '15 vs '14**
Sub-total	**384,986**	**324,742**	**333,740**	**8,998**	**2.77%**
PUBLIC WORKS STREETS					
Personnel Costs	495,484	579,456	630,164	50,707	8.75%
Overtime	41,980	52,000	52,000	-	0.00%
Operating Expense	38,973	48,000	47,000	(1,000)	-2.08%
Health and Safety	23,891	25,512	25,512	-	0.00%
BGE	23,545	35,000	35,000	-	0.00%
Telephone	8,390	10,000	10,000	-	0.00%
Storm Drains	31,539	30,000	30,000	-	0.00%
Tree Maintenance	7,195	10,000	10,000	-	0.00%
Uniforms	9,774	12,500	14,000	1,500	12.00%
Motor Vehicle Expense	40,571	60,000	60,000	-	0.00%
Vehicle Fuel	51,636	60,200	60,200	-	0.00%
Street Signs	9,134	10,000	10,000	-	0.00%
Striping	4,171	4,000	4,000	-	0.00%
Sidewalk Repair	-	30,000	30,000	-	0.00%
Capital Purchases	-	-	1,000	1,000	
Property Insurance	34,004	36,000	36,000	-	0.00%
Sub-total	**820,286**	**1,002,668**	**1,054,876**	**52,207**	**5.21%**
STREET LIGHTING					
Street Lighting	323,727	300,000	300,000	-	0.00%
Sub-total	**323,727**	**300,000**	**300,000**	**-**	**0.00%**
WINTER OPERATIONS					
Operating Expense	23,242	30,000	30,000	-	0.00%
Sub-total	**23,242**	**30,000**	**30,000**	**-**	**0.00%**
SOLID WASTE					
Personnel Costs	235,007	251,694	247,393	(4,301)	-1.71%
Overtime	12,461	12,000	20,000	8,000	66.67%
Operating Expenditures	2,165	5,000	4,000	(1,000)	-20.00%
Health and Safety	2,887	1,700	4,000	2,300	0.00%
Tipping Fee	204,127	242,200	249,077	6,877	2.84%
Recycling Expense	11,886	15,000	6,000	(9,000)	-60.00%
Telephone	1,898	2,300	2,300	-	0.00%
Uniforms	2,666	3,700	3,700	-	0.00%
Motor Vehicle Expense	68,084	63,400	63,400	-	0.00%
Vehicle Fuel	44,985	41,300	41,300	-	0.00%
Earth Day	-	-	9,000	9,000	
Capital purchases	-	-	1,000	1,000	
Property Insurance	4,096	5,500	5,500	-	0.00%
Sub-total	**590,262**	**643,794**	**656,670**	**12,876**	**2.00%**
RETIREMENT					
401 Plan - Defined Contribution Plan	182,981	179,584	180,862	1,278	0.71%
Police Pension Plan	517,000	515,000	515,000	-	0.00%
Defined Benefits Plan	70,452	71,000	71,000	-	0.00%
Other Post Employment Benefits (OPEB)	-	-	385,000	385,000	
Sub-total	**770,433**	**765,584**	**1,151,862**	**386,278**	**50.46%**
PAYROLL RELATED					

FY 2015 BUDGET SUBMISSION					
GENERAL FUND - EXPENDITURES					
Description	**FY 2013 Actual**	**FY 2014 Appropriation**	**FY 2015 Request**	**Change FY '15 vs '14 Incr (Decr)**	**% Change FY '15 vs '14**
Workman's Compensation	209,175	259,403	259,403	-	0.00%
FICA	392,756	391,700	400,035	8,334	2.13%
Medical Insurance	1,093,556	1,333,800	1,482,420	148,620	11.14%
Unemployment	11,610	20,000	20,000	-	0.00%
Sub-total	**1,707,097**	**2,004,903**	**2,161,857**	**156,954**	**7.83%**
MISCELLANEOUS					
Drug and Alcohol testing	1,519	2,000	2,000	-	0.00%
On-line Payment System	6,599	6,500	6,500	-	0.00%
Capital purchases	-	-	1,000	1,000	
Parking Lease	10,361	10,918	10,918	-	0.00%
Liquor Control Board	1,529	1,600	1,600	-	0.00%
Property Insurance	2,616	7,500	7,500	-	0.00%
Miscellaneous Expense	75,484	148,840	80,000	(68,840)	-46.25%
General Fund Contingency	-	75,000	203,802	128,802	171.74%
Sub-total	**98,108**	**252,358**	**313,320**	**60,962**	**24.16%**
PARKS AND RECREATION					
Parks and Recreation Committee	19,340	20,000	20,000	-	0.00%
Parks Maintenance	28,153	34,000	50,000	16,000	47.06%
Swim Club	16,315	10,000	10,000	-	0.00%
Property Insurance	231	9,500	500	(9,000)	-94.74%
Miscellaneous Expense	954	313,000	17,000	(296,000)	-94.57%
Sub-total	**64,993**	**386,500**	**97,500**	**(289,000)**	**-74.77%**
DEBT SERVICE - Principal					
Refunding Bonds Series 2011 (CDA 2000) Infrast - Municipal Center	125,000	130,000	135,000	5,000	3.85%
Refunding Bonds Series 2011 (CDA 2002B2) Infrastruct - Maint Shop	120,000	120,000	125,000	5,000	4.17%
CDA 2004 Infrastructure - Shop	30,000	35,000	35,000	-	0.00%
Capital Projects - Suntrust Bank	50,000	50,000	50,000	-	0.00%
Line of Credit - Harford Bank	200,000	195,000	-	(195,000)	-100.00%
Sub-total	**525,000**	**530,000**	**345,000**	**(185,000)**	**-34.91%**
DEBT SERVICE - Interest					
Refunding Bonds Series 2011 (CDA 2000) Infrast - Municipal Center	71,446	69,363	66,763	(2,600)	-3.75%
Refunding Bonds Series 2011 (CDA 2002B2) Infrastruct - Maint Shop	27,100	25,100	22,700	(2,400)	-9.56%
CDA 2004 Infrastructure - Shop	18,088	17,306	16,169	(1,138)	-6.57%
Capital Projects - Suntrust Bank	22,992	21,332	19,497	(1,835)	-8.60%
Line of Credit - Harford Bank	5,909	2,865	-	(2,865)	-100.00%
Sub-total	**145,534**	**135,966**	**125,128**	**(10,838)**	**-7.97%**
TRANSFERS					
To Capital Projects	664,823	4,183,928	1,124,734	(3,059,194)	-73.12%
To Ripken Stadium Fund	279,841	240,956	260,356	19,400	8.05%
Sub-total	**944,664**	**4,424,884**	**1,385,090**	**(3,039,794)**	**-68.70%**
GRAND-TOTAL	**11,956,824**	**16,841,874**	**14,088,584**	**(2,753,290)**	**-16.35%**

FY 2015 BUDGET SUBMISSION					
CAPITAL PROJECTS FUND - EXPENDITURES					
Description	**FY 2013 Actual**	**FY 2014 Appropriation**	**FY 2015 Request**	**Change FY '15 vs '14 Incr (Decr)**	**% Change FY '15 vs '14**
EXPENDITURES					
Parks & Recreation Capital Projects	-	100,000	-	(100,000)	-100.00%
Public Works Administration Street and Sidewalk Repairs	135,267	2,813,456	-	(2,813,456)	-100.00%
Curb, Gutter, Sidewalks - SHA Funded	-	61,700	-	(61,700)	-100.00%
Public Works HUR Funded Projects (Curb, Gutter, Sidewalk/ Street Overlay)	123,543	400,000	426,784	26,784	6.70%
Street Camera Project	-	19,200	19,200	-	0.00%
BRAC Zone Improvement Projects	-	333,728	-	(333,728)	-100.00%
Government Buildings Capital Purchases	-	455,000	-	(455,000)	-100.00%
General Government Capital Puchases	11,336	-	25,200	25,200	
Public Works Administration Capital Purchases	186,373	604,000	455,000	(149,000)	-24.67%
Community Development Block Grants (CDBG) Projects	51,325	229,270	83,499	(145,771)	-63.58%
Police Cars	30,200	105,728	198,550	92,822	87.79%
Total Expenditures	**538,043**	**5,122,082**	**1,208,233**	**(3,913,849)**	**-76.41%**

FY 2015 BUDGET SUBMISSION					
WATER FUND EXPENSES					
Description	FY 2013 Actual	FY 2014 Appropriation	FY 2015 Request	Change FY '15 vs '14 Incr (Decr)	% Change FY '15 vs '14
COST OF SERVICE					
Salaries	448,226	439,076	395,196	(43,880)	-9.99%
Overtime	2,494	5,000	5,000	-	0.00%
Overtime Construction and Maintenance	14,361	21,000	21,000	-	0.00%
Uniforms	3,799	7,000	7,000	-	0.00%
401 Plan	28,723	33,386	30,203	(3,182)	-9.53%
Workman's Compensation	14,706	15,441	15,441	-	0.00%
FICA	38,576	36,486	33,008	(3,478)	-9.53%
Medical Insurance	98,251	57,240	133,419	76,179	133.09%
Energy Costs	122,315	134,400	134,400	-	0.00%
Telephone	8,126	8,300	8,300	-	0.00%
Vehicle Maintenance	6,055	7,000	7,000	-	0.00%
Process Chemicals	35,850	30,800	33,300	2,500	8.12%
Process Equipment Maintenance	40,488	27,000	27,000	-	0.00%
Lab Testing	2,050	5,000	5,000	-	0.00%
Instrument Maintenance	5,714	8,000	8,000	-	0.00%
Construction and Maintenance	43,917	50,000	50,000	-	0.00%
Water Purchase	696,514	689,000	689,000	-	0.00%
Lab. Chemical & Supplies	11,635	13,000	13,000	-	0.00%
Pump Station Maintenance	8,315	15,000	15,000	-	0.00%
Sub-total	**1,630,117**	**1,602,129**	**1,630,268**	**28,138**	**1.76%**
OTHER EXPENSES					
Salaries	43,599	37,862	36,281	(1,581)	-4.18%
Overtime	75	1,000	1,000	-	0.00%
Operating Expense	21,453	25,000	25,000	-	0.00%
Health & Safety	12,821	9,000	9,000	-	0.00%
Audit Expense	13,433	14,000	14,000	-	0.00%
On-line Payment System fees	16,304	17,000	17,000	-	0.00%
Property and Casualty Insurance	25,302	25,000	30,000	5,000	20.00%
Employee Training	3,611	7,000	7,000	-	0.00%
Miscellaneous Expense	24,969	24,698	24,698	-	0.00%
Maintenance Building and Grounds	2,876	6,000	6,000	-	0.00%
Fire Hydrant Maintenance	22,033	14,000	14,000	-	0.00%
Source Water Testing	36,108	28,000	28,000	-	0.00%
Sub-total	**222,582**	**208,560**	**211,979**	**3,419**	**1.64%**
DEBT SERVICE - Principal					
2000 Capital Projects Loan - Series 1999	144,856	168,148	-	(168,148)	-100.00%
2003 Swan Meadow Water Tower Loan	143,607	-	-	-	0.00%
2007 Series B Water Infrastructure Loan	124,500	130,300	136,000	5,700	4.37%
2010 Water Capital Purchase Bond Series A	202,500	204,600	209,800	5,200	2.54%
Sub-total	**615,463**	**503,048**	**345,800**	**(157,248)**	**-31.26%**
DEBT SERVICE - Interest					
2000 Capital Projects Loan - Series 1999	12,379	5,396	-	(5,396)	-100.00%
2003 Swan Meadow Water Tower Loan	4,005	-	-	-	0.00%
2007 Series B Water Infrastructure Loan	99,833	96,209	91,649	(4,561)	-4.74%
2010 Water Capital Purchase Bond Series A	164,042	160,532	157,617	(2,914)	-1.82%
Sub-total	**280,259**	**262,137**	**249,266**	**(12,871)**	**-4.91%**
CAPITAL EXPENSES					
Capital Projects	59,424	600,000	-	(600,000)	-100.00%
Capital Maintenance		75,000	119,197	44,197	58.93%
Utility Capital Purchases	-	3,000	-	(3,000)	-100.00%
New Construction Meters	-	40,000	40,000	-	0.00%
Meter Replacement Program	100,205	70,000	210,000	140,000	200.00%
Sub-total	**159,629**	**788,000**	**369,197**	**(418,803)**	-53.15%
GRAND TOTAL	**2,908,051**	**3,363,875**	**2,806,509**	**(557,366)**	**-16.57%**

FY 2015 BUDGET SUBMISSION					
SEWER FUND EXPENSES					
Description	**FY 2013 Actual**	**FY 2014 Appropriation**	**FY 2015 Request**	**Change FY '15 vs '14 Incr (Decr)**	**% Change FY '15 vs '14**
COST OF SERVICE					
Salaries	939,663	1,002,886	1,001,020	(1,866)	-0.19%
Overtime	31,218	35,000	35,000	-	0.00%
Overtime Construction and Maintenance	1,224	-	10,000	10,000	
Uniforms	3,944	5,000	5,000	-	0.00%
401 Plan	62,219	72,852	72,611	(241)	-0.33%
Workman's Comp	36,181	37,990	37,990	-	0.00%
FICA	77,886	79,617	79,354	(264)	-0.33%
Medical Insurance	264,993	361,800	330,560	(31,240)	-8.63%
Energy Costs	516,265	630,000	550,000	(80,000)	-12.70%
Telephone	13,422	12,500	12,500	-	0.00%
Vehicle Maintenance	11,500	23,000	23,000	-	0.00%
Process Chemicals	87,832	50,000	170,000	120,000	240.00%
Process Equipment Maintenance	59,972	90,000	70,000	(20,000)	-22.22%
Lab Testing	20,175	20,000	20,000	-	0.00%
Operating Instrument Maintenance	3,379	7,000	7,000	-	0.00%
Lab Chemicals and Supplies	21,363	20,000	20,000	-	0.00%
Compost Operation	106,388	70,000	70,000	-	0.00%
Pump Station Maintenance	18,430	30,000	30,000	-	0.00%
Pretreatment Operating	33,143	40,000	40,000	-	0.00%
Sub-total	**2,309,196**	**2,587,646**	**2,584,034**	**(3,611)**	**-0.14%**
OTHER EXPENSES					
Salaries	71,326	37,862	36,281	(1,581)	-4.18%
Overtime	259	500	500	-	0.00%
Operating Expense	17,772	11,000	11,000	-	0.00%
Health and Safety	25,870	26,046	26,046	-	0.00%
Audit	18,433	15,000	15,000	-	0.00%
On-line Payment System fees	16,304	17,000	17,000	-	0.00%
Property and Casualty Insurance	16,050	27,000	20,000	(7,000)	-25.93%
Training	10,848	10,000	10,000	-	0.00%
Miscellaneous	19,182	64,000	64,230	230	0.36%
Construction and Maintenance	45,319	50,000	50,000	-	0.00%
Maintenance, Building and Grounds	23,807	20,000	20,000	-	0.00%
Bay Restoration Fee	5,376	-	-	-	0.00%
Sub-total	**270,547**	**278,408**	**270,057**	**(8,351)**	**-3.00%**
DEBT SERVICE - Principal					
1998 MWQFA Loan: Principal - BNR Modification	47,283	48,881	50,534	1,652	3.38%
2009 MDE ARRA Loan (Stimulus Loan)	31,036	31,346	31,660	313	1.00%
ENR Loan	-	364,766	367,040	2,274	0.62%
Harford Bank - Trenchless Pipe Replacement System	8,487	20,529	20,763	234	1.14%
Capital Loan	-	110,000	-	(110,000)	-100.00%
Sub-total	**86,807**	**575,523**	**469,996**	**(105,526)**	**-18.34%**
DEBT SERVICE - Interest					
1998 MWQFA Loan: Interest - BNR Modification	12,194	11,262	9,610	(1,652)	-14.67%
2009 MDE ARRA Loan (Stimulus Loan)	6,700	6,412	6,096	(315)	-4.92%
ENR Loan	66,887	92,881	92,280	(601)	-0.65%
Harford Bank - Trenchless Pipe Replacement System	275	501	267	(234)	-46.75%
Capital Loan	-	90,000	-	(90,000)	-100.00%
Sub-total	**86,055**	**201,055**	**108,252**	**(92,803)**	**-46.16%**
CAPITAL EXPENSES					
Capital Projects	4,836,336	2,669,694	-	(2,669,694)	-100.00%
Capital Maintenance	-	-	133,012	133,012	
Utility Capital Purchases	-	3,000	-	(3,000)	-100.00%
Sub-total	**4,836,336**	**2,672,694**	**133,012**	**(2,539,682)**	**-95.02%**
GRAND TOTAL	**7,588,940**	**6,315,326**	**3,565,353**	**(2,749,973)**	**-43.54%**

FY 2015 BUDGET SUBMISSION					
STADIUM FUND EXPENSES					
Description	FY 2013 Actual	FY 2014 Appropriation	FY 2015 Request	Change FY '15 vs '14 Incr (Decr)	% Change FY '15 vs '14
EXPENSES					
Stadium Expenses					
Operating Expense	-	500	1,000	500	100.00%
Audit Expense	9,850	8,500	10,000	1,500	17.65%
Property and Casualty Insurance	26,264	25,000	32,000	7,000	28.00%
Construction and Maintenance	37,300	480,000	40,000	(440,000)	-91.67%
Sub-total	**73,414**	**514,000**	**83,000**	**(431,000)**	**-83.85%**
Debt Service - Principal					
Refunding Bonds Series 2011 (CDA 2001B) Infrastr - Stadium Land	125,000	130,000	135,000	5,000	3.85%
Refunding Bonds Series 2011 (CDA 2001A) Infrast - Stadium Constr	305,000	310,000	315,000	5,000	1.61%
Refunding Bonds Series 2011 (CDA 2002B1) Infrast - Stadium	60,000	60,000	60,000	-	0.00%
Harford Bank for McDonald Property Purchase	3,026	-	-	-	0.00%
Sub-total	**493,026**	**500,000**	**510,000**	**10,000**	**2.00%**
Debt Service - Interest					
Refunding Bonds Series 2011 (CDA 2001B) Infrastr - Stadium Land	33,943	31,860	29,260	(2,600)	-8.16%
Refunding Bonds Series 2011 (CDA 2001A) Infrast - Stadium Constr	59,302	54,219	48,019	(6,200)	-11.44%
Refunding Bonds Series 2011 (CDA 2002B1) Infrast - Stadium	13,544	12,544	11,344	(1,200)	-9.57%
Harford Bank for McDonald Property Purchase	43	-	-	-	0.00%
Sub-total	**106,833**	**98,623**	**88,623**	**(10,000)**	**-10.14%**
GRAND TOTAL	**673,273**	**1,112,623**	**681,623**	**(431,000)**	**-38.74%**

LIST OF CAPITAL PROJECTS

FY 2015 BUDGET SUBMISSION		
LIST OF CAPITAL PROJECTS		
FUND	**DESCRIPTION**	**AMOUNT**
CAPITAL PROJECTS (General Fund)		
	Street Resurfacing, Sidewalks, Gutters, and Curbs	426,784
	Community Development Block Grant (CDBG) Projects	83,499
	Police Cars	198,550
	Administration Vehicle	25,200
	Street Camera Project	19,200
	Trash Truck	150,000
	Three 1-tone Dump Trucks	225,000
	Street Roller	35,000
	Shop Equipment	45,000
	Total General Fund	1,208,233
WATER FUND		
	Meter Replacements/ New Construction Meters	250,000
	Capital Maintenance	119,197
	Total Water Fund	369,197
SEWER FUND		
	Capital Maintenance	133,012
	Total Sewer Fund	133,012
GRAND TOTAL		**1,710,442**