CITY OF ABERDEEN, MARYLAND

OPERATING AND CAPITAL BUDGETS

FISCAL YEAR 2026

(July 1, 2025 - June 30, 2026)

Amended

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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. The budget provides some explanations, by department/function, of what the City of Aberdeen wishes to concentrate on in Fiscal Year 2026.

There are two categories of funds.

1. Governmental Funds, consisting of the General Fund, and Capital Projects 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 the costs of construction and other capital purchases.

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 are four separate budgets; the General Fund (Operating and Capital) supported by tax revenues and fees, the Water Fund supported by water charges, the Sewer Fund supported by sewer charges, and the Stadium Fund for Aberdeen's municipally owned Ripken Stadium, partially supported by transfers from the General Fund.

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

The budget for FY 2026 is $62.9 million. About $29.7 million or 47.2% of the budget is for the self-supporting activities of the City's enterprise funds which focus on city-related business operations.

Budget Summary by Fund

Fund	FY 2025 Working Appropriation	FY 2026 Request	Change Incr (Decr)	% Change
General Fund	22,065,241	23,117,599	1,052,358	4.8%
Capital Projects Fund	7,381,305	10,115,400	2,734,095	37.0%
Water Fund	15,593,028	15,006,124	(586,904)	-3.8%
Sewer Fund	11,307,935	13,960,945	2,653,010	23.5%
Stadium Fund	689,300	740,500	51,200	7.4%
Grand Total	57,036,809	62,940,568	5,903,759	10.4%

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. The Real Property Tax rate for the FY 2026 budget is $0.615 per $100 of assessable base. The Personal Property Tax rate is $1.70 per $100 assessable base. Property taxes are projected to be $14,025,095.

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 $257,494.

State Shared Revenue. In this category are Income Tax, and Highway User Revenues (HUR). State Shared Revenues are projected to be $3,240,567.

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 $135,700.

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 immediately preceding fiscal year. The Aberdeen Police Department performs special patrols where it occasionally participates in joint operations with the State and Federal governments; it also patrols certain County and business premises. The costs of these patrols are reimbursed. Police Grants are projected to be $557,683.

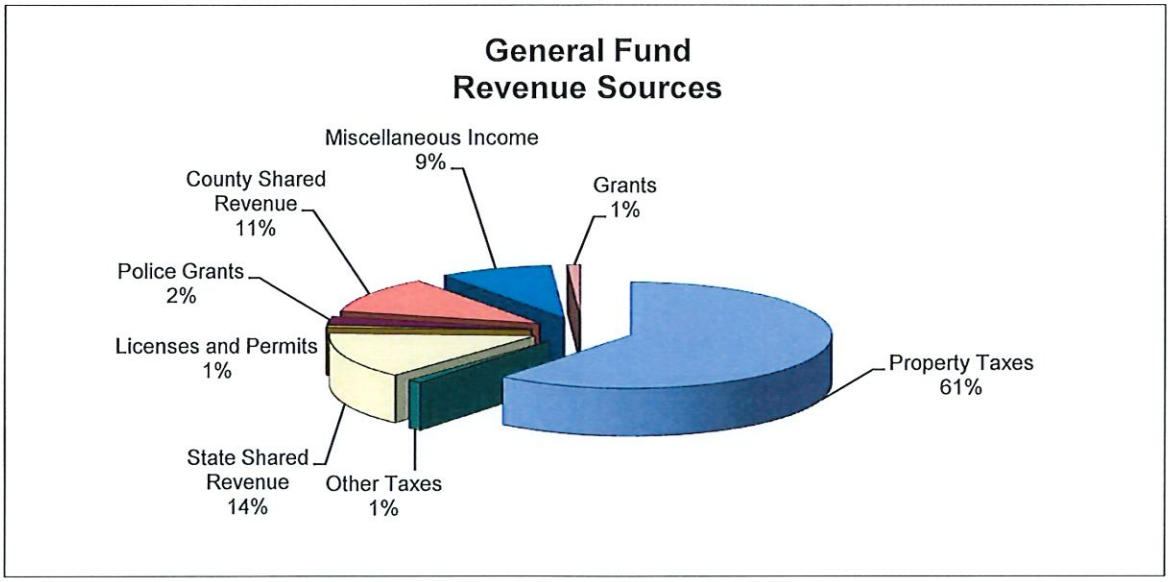
County Shared Revenue. The two major items in this category are Police Tax Differential and Hotel Tax. Aberdeen's share of the Hotel Tax is projected to be $880,000. The Police Tax Differential is revenue returned to the City by the County to compensate for police services it provides in lieu of services that would otherwise be provided by the County. County Shared Revenues are projected to be $2,591,059.

Grants: This category includes grants from the County, State, and Federal governments that are not reported as shared revenues. The budget for this category is $251,000.

Miscellaneous Income. This category includes all other revenue sources that could not fit into any of the preceding categories. APG Contract Fees make up about 49% of this category. Miscellaneous Revenues are projected to be $2,059,000.

General Fund Revenue Sources

Description	Amount	% of Budget
Property Taxes	14,025,095	61%
Other Taxes	257,494	1%
State Shared Revenue	3,240,567	14%
Licenses and Permits	135,700	1%
Police Grants	557,683	2%
County Shared Revenue	2,591,059	11%
Miscellaneous Income	2,059,000	9%
Grants	251,000	1%
Total Revenues	23,117,599	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 26 request: $198,844.

Executive. The executive portion of the budget supports the activities of the City Administrator, City Clerk, Human Resources Director, IT Coordinator, Safety Director, and Administrative Assistant. FY 26 request: $1,438,319.

Elections. City Council elections are scheduled for November 2025. FY 26 request: $33,000.

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 26 request: $814,953.

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 category. FY 26 request: $106,000.

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 three. In addition, this department oversees grants administration and economic development. The department also has two contracting positions to continue its Main Street Alliance initiative started in FY 19. FY 26 request: $820,703.

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 26 request: $1,195,919.

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 Economic Development Commission, and the Army Alliance. Costs for community promotions, and certain special programs are also included in this category. FY 26 request: $85,000.

Health and Safety. The general health and safety needs and requirements are budgeted in this category. FY 26 request: $16,500.

Police. Aberdeen is fortunate to have a top-rated Police Department. The department is CALEA Certified, becoming one of the few municipal departments earning this distinction. The department budgeted for forty-five sworn officers and twenty-four non-sworn personnel including dispatch, and code enforcement. The budget includes one new position for a School Resource Officer. FY 26 request: $8,734,791.

Fire. Aberdeen is served by a volunteer Fire Department (AFD). The City supports this dedicated group of volunteers. FY 26 request: $381,155.

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 these functions to include the Director of Public Works, Public Works Administrative Assistant, City Engineers, City Inspector and GIS Specialist. FY 26 request: $1,498,344.

Public Works Streets. This department provides a multitude of public works services including street maintenance, parks maintenance, sidewalk maintenance, tree maintenance, snow plowing, and storm water system maintenance. FY 26 request: $1,772,331.

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. The City has and expects to continue seeing cost savings in this area due to conversion to LEDs. FY 26 request: $350,000.

Winter Operations. During snow and ice storms, the Aberdeen Department of Public Works is responsible to plow and treat all City owned streets. The City operates and maintains a covered storage facility to ensure salt supplies are ready for application. The facility typically has storage capacity for multiple storms. The City maintains and upgrades its truck fleet as needed with plows and salt spreaders to ensure that all areas have coverage during storms. 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 26 request: $110,000.

Solid Waste. Trash and recycling collections and disposal expenditures are covered in this portion of the budget. The City owns six trash trucks, a pickup truck with a lift gate, to pick up trash, co-mingled recycling, bulk pick-ups, and yard waste. The City has budgeted for the replacement of one trash truck and maintains nine full-time positions in the FY26 budget. The City services approximately 5,000 residential units on a weekly basis, Monday through Friday. Collected materials are disposed through Harford County for which the City pays a tipping fee. Aberdeen has seen growth over the past few years and the Department is once again approaching operational capacity. Future growth will require new operational strategies. The City provides residential collection stops with one 64-gallon standardized collection container for trash and recycling. Residents exceeding the container size in trash are required to

purchase a second compatible container and obtain an annual permit. Yard waste pickups are included in the budget. FY 26 request: $1,285,838

Municipal Separate Storm Sewer Systems (MS4s). MS4s Operations are intended to meet the City's responsibilities under the current Phase II MS4 Permit, pursuant to a federal mandate that requires the implementation and maintenance of a storm water management system to protect surface and ground water by reducing the amounts of sediment and pollution from municipal storm sewer systems. The City maintains a comprehensive storm sewer collection system consisting of stormwater facilities, inlets, manholes, outfalls and over 58 miles of stormwater pipes. The operations provide treatment and restoration of streams located within the City Limits to meet the Chesapeake Bay Restoration goals. FY 26 request: $320,662.

Retirement. The City offers several different retirement opportunities for its employees. Most employees are covered under a defined contribution program through the International City/County Management Association Retirement Corporation (ICMA-RC). Sworn police officers participate in a defined benefit program. Also, in this area are the City's costs for Other Post-Employment Benefits (OPEB). Beginning in FY 25, these costs are budgeted under their allocated departments.

Payroll Related. There are payroll related costs associated with employing over 190 employees, including health insurance, Workman's Compensation Insurance, and FICA. Beginning in FY 25, these costs are budgeted under their allocated departments.

Miscellaneous. Costs that do not fit neatly into another department/function are deemed to be Miscellaneous. FY 26 request is $153,994.

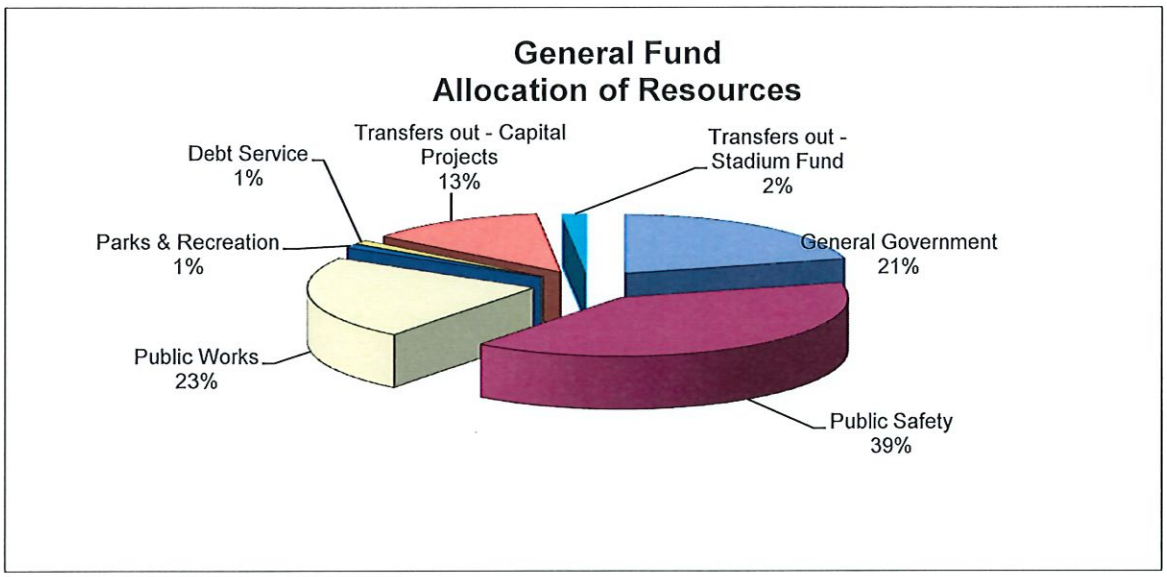
Parks and Recreation. This portion of the budget supports the efforts of the Aberdeen Parks and Recreation Committee, parks maintenance and the capital needs at the Aberdeen Swim Club. The Swim Club is operated, under agreement, by the Boys and Girls Club. FY 26 request is $226,600.

Debt Service. The City has incurred debt for several capital projects including the City Hall and the Public Works facility. FY 26 request: $196,231 for principal payments and $52,451 for interest payments.

Transfers. The City transfers funds to the Capital Projects Fund for capital construction and purchases. It also transfers funds to the Stadium Fund to support its operations. FY 26 request: $2,927,400 to the Capital Projects Fund and $398,564 to the Stadium Fund.

General Fund Allocation of Resources

Description	Amount	% of Budget
General Government	4,863,232	21%
Public Safety	9,115,946	39%
Public Works	5,337,175	23%
Parks & Recreation	226,600	1%
Debt Service	248,682	1%
Transfers out - Capital Projects	2,927,400	13%
Transfers out - Stadium Fund	398,564	2%
Total Expenditures	23,117,599	100%



Governmental Funds Summary

Description	General Fund	Capital Projects	Total
Revenues:			
Property Taxes	14,025,095	-	14,025,095
Other Taxes	257,494	-	257,494
State Shared Revenue	3,240,567	-	3,240,567
Licenses and Permits	135,700	-	135,700
Police Grants	557,683	-	557,683
County Shared Revenue	2,591,059	-	2,591,059
Grants (Fed, State, County, other)	251,000	4,800,000	5,051,000
Miscellaneous Income	2,059,000	-	2,059,000
Block Grants	-	100,000	100,000
Appropriation of Fund Balance	-	2,288,000	2,288,000
Transfers in	-	2,927,400	2,927,400
Total Revenues	23,117,599	10,115,400	33,232,999
Expenditures:			
Salaries and Benefits	9,431,159	-	9,431,159
Other Expenses	10,111,793	-	10,111,793
Debt Service	248,682	-	248,682
Capital Projects	-	10,115,400	10,115,400
Transfers out	3,325,964	-	3,325,964
Total Expenditures	23,117,599	10,115,400	33,232,999

General Fund Expenditures by Department

Department	FY 2024 Actual	FY 2025 Working Appropriation	FY 2026 Request	Change FY '26 vs '25 Incr (Decr)	% Change FY '26 vs '25
Legislative	185,167	196,685	198,844	2,159	1.10%
Executive	461,530	1,425,907	1,438,319	12,412	0.87%
Elections	11,431	-	33,000	33,000	n/a
Finance	711,837	768,586	814,953	46,367	6.03%
Legal	83,119	116,000	106,000	(10,000)	-8.62%
Planning and Community Development	484,530	995,029	820,703	(174,325)	-17.52%
Government Building	1,316,358	1,293,490	1,195,919	(97,571)	-7.54%
General Government	137,227	85,000	85,000	-	0.00%
Health and Safety	10,948	16,500	16,500	-	0.00%
Police	5,721,529	8,435,436	8,734,791	299,355	3.55%
Fire	384,440	341,186	381,155	39,969	11.71%
Public Works Administration	574,361	1,468,068	1,498,344	30,277	2.06%
Public Works Streets	1,437,475	1,676,604	1,772,331	95,727	5.71%
Street Lighting	312,078	333,500	350,000	16,500	4.95%
Winter Operations	35,078	60,000	110,000	50,000	83.33%
Solid Waste	1,081,511	1,183,642	1,285,838	102,195	8.63%
Municipal Separate Storm Sewer Systems	231,179	282,270	320,662	38,392	13.60%
Retirement	913,898	-	-	-	0.00%
Payroll Related	2,708,840	-	-	-	0.00%
Miscellaneous	96,718	243,800	153,994	(89,806)	-36.84%
Parks and Recreation	140,879	191,600	226,600	35,000	18.27%
Debt Service	342,461	299,824	248,682	(51,141)	-17.06%
Transfers Out (1)	5,409,459	2,652,115	3,325,964	673,849	25.41%
Total General Fund	22,792,053	22,065,241	23,117,599	1,052,358	4.77%
(1) Amount to Capital Projects Fund	4,095,959	2,213,415	2,927,400	713,985	32.26%

Enterprise Funds

Water Fund

The Water Fund is used to account for the daily operations of the water utilities. The City owns, operates, and maintains a 1.5 MGD (permitted) Water Treatment Plant utilizing 14 wells. The operations also utilize 4 water towers, 4 booster stations, and 92 miles of water main to distribute safe drinking water to over 5,000 customers. The City purchases up to 900,000 gallons of water per day through an agreement with Harford County based on operational needs. The City purchases up to 900,000 gallons of water per day through an agreement with Havre de Grace, based on operational needs. The City completed the construction of two new booster stations, Railbird Alley and Long Drive in Fiscal Year 2025. A water tower near I-95 and Rt 22 is scheduled for construction in Fiscal Year 2026 - 2027. The fund's main revenue sources are usage fees and capital connection fees. The capital connection fees are used to fund maintenance of existing infrastructure and increases in future capacities. The City is working to secure a State grant to design and construct an upgrade to the water plant to address the "PFAS" and other "Forever chemicals" found in the water supply system. The water rates for FY 26 are: Minimum charge per 3,500 gallons or less of metered water is $23.92; over 3,500 gallons is $7.22 per 1,000 additional gallons. The capital connection fee is $10,300 per equivalent dwelling unit.

Sewer Fund

The Sewer Fund is used to account for the daily operations of the wastewater treatment facility. The City owns, operates, and maintains a 4.0 MGD (Permitted) Wastewater Treatment Plant to service over 5,000 homes and businesses. The operations utilize 76 miles of sanitary sewer main and 11 sewer pumping stations to collect waste for processing at the plant. This year's capital efforts will support the design and construction of two pump stations to support development. The fund's main revenue sources are usage fees and capital connection fees. The capital connection fees are used to fund maintenance of existing infrastructure and increases in future capacities. The sewer rates for FY 26 are: Minimum charge per 3,500 gallons or less of metered water is $28.75; over 3,500 gallons is $8.19 per 1,000 additional gallons. The capital connection fee is $10,900 per equivalent dwelling unit.

Stadium Fund

The Stadium Fund is used to account for the operation of the Ripken Stadium. Its main funding source is the Admission and Amusement Tax, and transfers from the General Fund, if necessary.

Enterprise Funds Summary

Description	Water Fund	Sewer Fund	Stadium	Total
Revenues:				
Operating Revenue	3,741,290	4,422,348	340,936	8,504,573
Non-Operating	6,037,915	2,441,767	1,000	8,480,682
Appropriation of Net Position (Reserve) - (see Note)	5,226,919	7,096,830	-	12,323,749
Transfer in	-	-	398,564	398,564
Total Revenues	15,006,124	13,960,945	740,500	29,707,569
Expenses:				
Cost of Service	4,007,449	3,798,052	-	7,805,501
Other Expenses	464,559	380,159	740,500	1,585,217
Debt Service	560,201	491,967	-	1,052,169
Capital Expenditures	9,973,915	9,290,767	-	19,264,682
Total Expenses	15,006,124	13,960,945	740,500	29,707,569

Note:

The Appropriation of Net Position (Reserve) is to fund non-federally funded capital projects.

DETAIL FINANCIAL DATA – REVENUES

FY 2026 BUDGET SUBMISSION
GENERAL FUND - REVENUES

Description	FY 2024 Actual	FY 2025 Working Appropriation	FY 2026 Request	Change FY '26 vs '25 Incr (Decr)	% Change FY '26 vs '25
Property Taxes					
Real Estate Taxes	10,332,854	10,638,929	11,720,513	1,081,584	10.17%
Corporate Personal Property Tax	1,871,183	1,862,271	1,856,623	(5,648)	-0.30%
Utilities Personal Property	638,276	610,000	683,478	73,478	12.05%
Penalties and Interest	23,228	23,000	23,000	-	0.00%
Additions and Abatements	4,754	(12,000)	(10,000)	2,000	-16.67%
Discounts	(17)	-	-	-	0.00%
Fire Fighter Tax Credit	(14,500)	(14,500)	(15,000)	(500)	3.45%
Water and Sewer Tax Credit	(5,529)	(5,529)	(5,868)	(339)	6.13%
Enterprise Zone Tax Credit	(176,288)	(176,288)	(198,198)	(21,910)	12.43%
Pilot Tax Credit	(29,376)	-	(29,453)	(29,453)	
Sub-total	**12,644,585**	**12,925,882**	**14,025,095**	**1,099,213**	**8.50%**
Other Taxes					
Franchise Tax	158,579	160,894	160,894	-	0.00%
Mobile Home Tax	22,710	31,600	31,600	-	0.00%
Utility Pole Tax	54,304	54,304	65,000	10,696	19.70%
Sub-total	**235,593**	**246,798**	**257,494**	**10,696**	**4.33%**
State Shared Revenue					
Income Tax	2,288,928	1,900,000	2,000,000	100,000	5.26%
Highway User Revenue	927,925	1,109,415	1,240,567	131,152	11.82%
Sub-total	**3,216,853**	**3,009,415**	**3,240,567**	**231,152**	**7.68%**
Licenses and Permits					
Traders License	38,822	34,000	35,000	1,000	2.94%
Liquor License	5,574	-	-	-	0.00%
Grading Permits	31,892	24,000	25,000	1,000	4.17%
Building Permits	55,876	35,000	45,000	10,000	28.57%
Site Plan Review	57,695	30,000	25,000	(5,000)	-16.67%
Mobile Home Park Licenses	600	600	600	-	0.00%
Peddlers Permits	60	150	100	(50)	-33.33%
Deed Stamps and Tax Certificates	4,967	5,000	5,000	-	0.00%
Sub-total	**195,485**	**128,750**	**135,700**	**6,950**	**5.40%**
Police Grants					
State Aid for Police Protection	435,558	475,683	475,683	-	0.00%
Special Patrol Reinbursement	80,864	70,000	82,000	12,000	17.14%
Seized Funds - Dept. of Justice	-	48,100	-	(48,100)	-100.00%
Sub-total	**516,422**	**593,783**	**557,683**	**(36,100)**	**-6.08%**
County Shared Revenue					
In Lieu of Financial Corporation	7,142	7,142	7,142	-	0.00%
Tax Differential (Police)	1,291,130	1,315,032	1,427,777	112,745	8.57%
Activity Center (Senior Center)	57,630	59,359	61,140	1,781	3.00%
Hotel Tax	877,258	850,000	880,000	30,000	3.53%
Municipal Separate Storm Sewer System	185,143	160,559	190,000	29,441	18.34%
Cannabis Sales Tax	12,075	25,000	25,000	-	0.00%
Sub-total	**2,430,378**	**2,417,092**	**2,591,059**	**173,967**	**7.20%**
Other Grants					
State Grants	809,361	796,310	250,000	(546,310)	-68.61%
County Grants	-	3,800	1,000	(2,800)	-73.68%
Sub-total	**809,361**	**800,110**	**251,000**	**(549,110)**	**-68.63%**
Miscellaneous Income					
Opioid Litigation Settlement	27,695	-	12,000	12,000	n/a
Fines	4,602	5,000	5,000	-	0.00%
Interest	657,820	450,000	680,000	230,000	51.11%
Other Rents	6,495	5,500	6,000	500	9.09%
APG Contract Fees	1,179,905	1,000,000	1,000,000	-	0.00%

FY 2026 BUDGET SUBMISSION
GENERAL FUND - REVENUES

Description	FY 2024 Actual	FY 2025 Working Appropriation	FY 2026 Request	Change FY '26 vs '25 Incr (Decr)	% Change FY '26 vs '25
Miscellaneous income - Other	59,585	40,000	50,000	10,000	25.00%
Police Miscellaneous Income	3,848	4,500	4,000	(500)	-11.11%
Trash Collection Fees - toters/bulk pick ups	27,781	15,000	20,000	5,000	33.33%
DPW Miscellaneous	286,359	30,000	200,000	170,000	566.67%
Police Seized Assets	24,167	10,000	15,000	5,000	50.00%
Antenna Leases	66,291	-	-	-	0.00%
Stormwater management fees	126,574	50,000	50,000	-	0.00%
Annexation	-	15,000	15,000	-	0.00%
Main Street Events	200	2,000	2,000	-	0.00%
Sub-total	**2,471,321**	**1,627,000**	**2,059,000**	**432,000**	**26.55%**
Total Revenues	**22,519,998**	**21,748,831**	**23,117,599**	**1,368,768**	**6.29%**
Other Financing Sources					
Loan Proceeds	92,822	-	-	-	0.00%
Appropriation of Fund Balance	-	316,410	-	(316,410)	-100.00%
Sale of Property	179,022	-	-	-	0.00%
Total Other Financing Sources	**271,844**	**316,410**	**-**	**(316,410)**	**-100.00%**
GRAND TOTAL	**22,791,842**	**22,065,241**	**23,117,599**	**1,052,358**	**4.77%**

FY 2026 BUDGET SUBMISSION
CAPITAL PROJECTS FUND REVENUES

Description	FY 2024 Actual	FY 2025 Working Appropriation	FY 2026 Request	Change FY '26 vs '25 Incr (Decr)	% Change FY '26 vs '25
REVENUES					
State Grants	98,332	-	-	-	0.00%
Federal Grants	-	4,800,000	4,800,000	-	0.00%
Block Grant Receipts	84,049	367,890	100,000	(267,890)	-72.82%
Appropriation of Fund Balance	-	-	2,288,000	2,288,000	n/a
Transfer from General Fund	4,095,959	2,213,415	2,927,400	713,985	32.26%
Total Revenue	**4,278,340**	**7,381,305**	**10,115,400**	**2,734,095**	**37.04%**

FY 2026 BUDGET SUBMISSION
WATER FUND REVENUES

Description	FY 2024 Actual	FY 2025 Working Appropriation	FY 2026 Request	Change FY '26 vs '25 Incr (Decr)	% Change FY '26 vs '25
Operating					
APG Contract Fees	147,382	145,000	150,000	5,000	3.45%
Miscellaneous Income	24,419	2,500	12,000	9,500	380.00%
Utility Charges	3,031,919	3,257,464	3,371,475	114,011	3.50%
Tower Rental	66,291	132,564	136,815	4,251	3.21%
Late Penalty	36,966	36,000	36,000	-	0.00%
Service Charges	42,135	35,000	35,000	-	0.00%
Su-total	**3,349,112**	**3,608,528**	**3,741,290**	**132,762**	**3.68%**
Non-Operating					
State Grants	-	1,275,000	-	(1,275,000)	-100.00%
Federal Grants	2,944,678	3,000,000	3,214,915	214,915	7.16%
Interest on Savings	229,152	1,700	275,000	273,300	16076.47%
Demand Charge	153,637	147,000	168,000	21,000	14.29%
Water Meter Fee	92,979	5,000	100,000	95,000	1900.00%
Capital Connection	4,053,800	1,350,000	2,080,000	730,000	54.07%
Adequate Public Facilities Ordinance (APFO)	345,400	100,000	200,000	100,000	100.00%
Sub-total	**7,819,646**	**5,878,700**	**6,037,915**	**159,215**	**2.71%**
Other					
Appropriation of Net Position (Reserve)	-	6,105,800	5,226,919	(878,881)	-14.39%
Sale of Property	9,129	-	-	-	0.00%
Transfer from General Fund	494,000	-	-	-	0.00%
Sub-total	**503,129**	**6,105,800**	**5,226,919**	**(878,881)**	**-14.39%**
GRAND TOTAL	**11,671,887**	**15,593,028**	**15,006,124**	**(586,904)**	**-3.76%**

FY 2026 BUDGET SUBMISSION
SEWER FUND REVENUES

Description	FY 2024 Actual	FY 2025 Working Appropriation	FY 2026 Request	Change FY '26 vs '25 Incr (Decr)	% Change FY '26 vs '25
Operating					
APG Contract Fee	165,437	160,000	170,000	10,000	6.25%
Miscellaneous Income	22,993	25,000	25,000	-	0.00%
Utility Charges	3,468,095	3,587,945	3,706,348	118,402	3.30%
Late Penalty	52,781	42,000	50,000	8,000	19.05%
Sludge	23,068	20,000	20,000	-	0.00%
ENR Fee	490,387	451,000	451,000	-	0.00%
Sub-total	**4,222,762**	**4,285,945**	**4,422,348**	**136,402**	**3.18%**
Non-Operating					
State Grants	136,309	-	-	-	0.00%
Federal Grants	901,114	3,300,000	112,767	(3,187,233)	-96.58%
Interest on Savings	7,834	1,700	11,000	9,300	547.06%
S. Route 40 Front Foot Assessment	34,199	34,000	34,000	-	0.00%
Capital Connection	3,585,125	1,275,000	2,184,000	909,000	71.29%
Adequate Public Facilities Ordinance (APFO)	211,870	75,000	100,000	25,000	33.33%
Sub-total	**4,876,451**	**4,685,700**	**2,441,767**	**(2,243,933)**	**-47.89%**
Other					
Appropriation of Net Position (Reserve)	-	2,336,290	7,096,830	4,760,540	203.76%
Sale of Property	6,100	-	-	-	0.00%
Transfer from General Fund	416,000	-	-	-	0.00%
Sub-total	**422,100**	**2,336,290**	**7,096,830**	**4,760,540**	**203.76%**
GRAND TOTAL	**9,521,313**	**11,307,935**	**13,960,945**	**2,653,010**	**23.46%**

FY 2026 BUDGET SUBMISSION
STADIUM FUND REVENUES

Description	FY 2024 Actual	FY 2025 Working Appropriation	FY 2026 Request	Change FY '26 vs '25 Incr (Decr)	% Change FY '26 vs '25
Operating					
Admissions and Amusement Tax	224,150	250,000	240,000	(10,000)	-4.00%
Leasing and Marketing Revenue	100,936	-	100,936	100,936	n/a
Su-total	**325,086**	**250,000**	**340,936**	**90,936**	**36.37%**
Non-Operating					
Interest on Savings	829	600	1,000	400	66.67%
Miscellaneous income	37,759	-	-	-	0.00%
Sub-total	**38,588**	**600**	**1,000**	**400**	**66.67%**
Other					
Transfer from General Fund	403,500	438,700	398,564	(40,136)	-9.15%
Su-total	**403,500**	**438,700**	**398,564**	**(40,136)**	**-9.15%**
GRAND TOTAL	**767,174**	**689,300**	**740,500**	**51,200**	**7.43%**

DETAIL FINANCIAL DATA – EXPENDITURES

FY 2026 BUDGET SUBMISSION
GENERAL FUND - EXPENDITURES

Description	FY 2024 Actual	FY 2025 Working Appropriation	FY 2026 Request	Change FY '26 vs '25 Incr (Decr)	% Change FY '26 vs '25
LEGISLATIVE					
Elected Officials Salary	70,718	77,423	73,796	(3,627)	-4.69%
Operating Expenditures	93,784	89,639	94,403	4,764	5.31%
Maryland Municipal League (MML) Dues	18,505	18,700	20,000	1,300	6.95%
Volunteer Dinner	2,160	5,000	5,000	-	0.00%
FICA	-	5,923	5,645	(277)	-4.69%
Sub-total	**185,167**	**196,685**	**198,844**	**2,159**	**1.10%**
EXECUTIVE					
Personnel Cost	413,632	484,246	506,956	22,709	4.69%
Overtime	11	150	150	-	0.00%
Operating Expenditures	45,736	87,000	89,173	2,173	2.50%
Vehicle O & M	154	200	200	-	0.00%
Other Post Employment Benefits (OPEB)	-	13,500	13,500	-	0.00%
401 Plan - Defined Contribution Plan	-	106,194	108,779	2,584	2.43%
Workman's Compensation	-	55,854	59,885	4,031	7.22%
FICA	-	37,056	38,794	1,737	4.69%
Medical Insurance	-	635,706	614,884	(20,823)	-3.28%
Employee Training	1,998	6,000	6,000	-	0.00%
Sub-total	**461,530**	**1,425,907**	**1,438,319**	**12,412**	**0.87%**
ELECTIONS					
Operating Expenditures	11,431	-	33,000	33,000	
Sub-total	**11,431**	**-**	**33,000**	**33,000**	
FINANCE					
Personnel Costs	640,925	673,988	712,773	38,785	5.75%
Overtime	933	500	2,000	1,500	300.00%
Operating Expenditures	35,893	23,000	25,000	2,000	8.70%
Audit	16,694	12,000	13,000	1,000	8.33%
Capital Purchases	11,006	1,000	1,000	-	0.00%
FICA	-	51,598	54,680	3,082	5.97%
Employee Training	6,387	6,500	6,500	-	0.00%
Sub-total	**711,837**	**768,586**	**814,953**	**46,367**	**6.03%**
LEGAL					
Codification	-	6,000	6,000	-	0.00%
Counsel	83,119	110,000	100,000	(10,000)	-9.09%
Sub-total	**83,119**	**116,000**	**106,000**	**(10,000)**	**-8.62%**
PLANNING AND COMMUNITY DEVELOPMENT					
Personnel Costs	332,480	358,828	334,253	(24,575)	-6.85%
Operating Expenditures	59,973	35,000	35,000	-	0.00%
Government Strategic Planning	-	-	125,000	125,000	n/a
Vehicle O & M	1,321	500	500	-	0.00%
Earth Day	7,435	9,000	9,000	-	0.00%
Community Legacy Projects	45,484	250,000	250,000	-	0.00%
Main Street Program	34,583	302,250	33,880	(268,370)	-88.79%
Capital Purchases	-	4,500	-	(4,500)	-100.00%
FICA	-	27,450	25,570	(1,880)	-6.85%
Employee Training	3,255	7,500	7,500	-	0.00%
Sub-total	**484,530**	**995,029**	**820,703**	**(174,325)**	**-17.52%**
GOVERNMENT BUILDINGS					
Operating Expenditures	5,341	4,500	5,000	500	11.11%
Activity Center (Senior Center)	71,642	45,000	50,000	5,000	11.11%
IT	588,491	655,000	778,919	123,919	18.92%
Municipal Buildings Operations	244,444	240,000	265,000	25,000	10.42%
Janitorial Service	32,199	38,000	38,000	-	0.00%
Capital Purchases	317,432	251,990	-	(251,990)	-100.00%
Property Insurance	56,810	59,000	59,000	-	0.00%
Sub-total	**1,316,358**	**1,293,490**	**1,195,919**	**(97,571)**	**-7.54%**

FY 2026 BUDGET SUBMISSION
GENERAL FUND - EXPENDITURES

Description	FY 2024 Actual	FY 2025 Working Appropriation	FY 2026 Request	Change FY '26 vs '25 Incr (Decr)	% Change FY '26 vs '25
GENERAL GOVERNMENT					
Boys & Girls Club	29,000	29,000	29,000	-	0.00%
Community Promotions	54,915	25,000	25,000	-	0.00%
Economic Development Committee	27,312	25,000	25,000	-	0.00%
Aberdeen Room and Archives	20,000	-	-	-	0.00%
Army Alliance	6,000	6,000	6,000	-	0.00%
Sub-total	**137,227**	**85,000**	**85,000**	-	**0.00%**
HEALTH AND SAFETY					
Operating Expenditures	10,948	16,500	16,500	-	0.00%
Sub-total	**10,948**	**16,500**	**16,500**	-	**0.00%**
POLICE					
Personnel Costs (Sworn officers)	3,220,018	3,743,619	4,082,834	339,215	9.06%
Clerical Staff	876,352	860,353	914,322	53,969	6.27%
Traffic Control	102,374	135,020	145,108	10,088	7.47%
Special Patrols	39,079	43,000	43,000	-	0.00%
Overtime	314,832	200,000	250,000	50,000	25.00%
Operating Expenditures	65,811	125,163	100,163	(25,000)	-19.97%
Health and Safety	37,849	50,000	55,020	5,020	10.04%
Range/ Ammo	36,305	36,755	37,825	1,070	2.91%
Uniforms	52,876	70,000	45,000	(25,000)	-35.71%
Special Operations Unit	38,871	57,580	62,580	5,000	8.68%
Community Policing	372,431	20,000	20,000	-	0.00%
Communications	81,851	109,650	117,650	8,000	7.30%
Utilities	29,168	38,199	38,199	-	0.00%
Motor Vehicle Expense	98,807	102,239	102,239	-	0.00%
Vehicle Fuel	107,077	105,498	105,498	-	0.00%
CDS Transactions	12,148	7,500	7,500	-	0.00%
Seized Funds - Dept. of Justice	-	90,962	-	(90,962)	-100.00%
Street Camera Project	15,223	10,000	10,000	-	0.00%
Capital Purchases	88,206	255,000	106,000	(149,000)	-58.43%
Other Post Employment Benefits (OPEB)	-	226,800	226,800	-	0.00%
401 Plan - Defined Contribution Plan	-	60,225	64,003	3,778	6.27%
Police Pension Plan	-	415,000	500,000	85,000	20.48%
Workman's Compensation	-	174,476	189,862	15,386	8.82%
FICA	-	381,122	415,798	34,675	9.10%
Medical Insurance	-	973,425	941,541	(31,884)	-3.28%
Property Insurance	61,707	65,000	65,000	-	0.00%
Employee Training	70,543	78,850	88,850	10,000	12.68%
Sub-total	**5,721,529**	**8,435,436**	**8,734,791**	**299,355**	**3.55%**
FIRE					
Contribution	384,440	341,186	381,155	39,969	11.71%
Sub-total	**384,440**	**341,186**	**381,155**	**39,969**	**11.71%**
PUBLIC WORKS ADMINISTRATION					
Personnel Costs	514,788	648,207	682,322	34,116	5.26%
Overtime	494	750	1,000	250	33.33%
Operating Expenditures	12,061	40,000	30,000	(10,000)	-25.00%
Vehicle O & M	3,628	5,000	5,000	-	0.00%
Work Order Management	17,503	21,000	21,000	-	0.00%
Other Post Employment Benefits (OPEB)	-	29,700	29,700	-	0.00%
401 Plan - Defined Contribution Plan	-	156,829	167,661	10,832	6.91%
Workman's Compensation	-	82,486	92,300	9,814	11.90%
FICA	-	49,645	52,274	2,629	5.30%
Medical Insurance	-	377,451	365,087	(12,363)	-3.28%
GIS Expenditures	12,970	14,000	14,000	-	0.00%
Employee Training	12,916	18,000	13,000	(5,000)	-27.78%
Capital Purchases	-	25,000	25,000	-	0.00%
Sub-total	**574,361**	**1,468,068**	**1,498,344**	**30,277**	**2.06%**

FY 2026 BUDGET SUBMISSION
GENERAL FUND - EXPENDITURES

Description	FY 2024 Actual	FY 2025 Working Appropriation	FY 2026 Request	Change FY '26 vs '25 Incr (Decr)	% Change FY '26 vs '25
PUBLIC WORKS STREETS					
Personnel Costs	870,585	1,002,718	1,062,135	59,417	5.93%
Overtime	37,544	35,000	45,000	10,000	28.57%
Operating Expenditures	87,403	80,000	100,000	20,000	25.00%
Health and Safety	18,947	18,000	18,000	-	0.00%
BGE	32,662	37,500	37,500	-	0.00%
Telephone	13,658	14,000	14,500	500	3.57%
Tree Maintenance	16,350	55,000	25,000	(30,000)	-54.55%
Uniforms	6,344	7,000	7,000	-	0.00%
Motor Vehicle Expense	137,853	140,000	140,000	-	0.00%
Vehicle Fuel	88,282	50,000	72,500	22,500	45.00%
Street Signs	16,195	18,000	20,000	2,000	11.11%
Striping	10,769	13,000	15,000	2,000	15.38%
Sidewalk Repair	30,722	50,000	50,000	-	0.00%
Capital Purchases	-	5,000	1,000	(4,000)	-80.00%
FICA	-	79,385	84,696	5,310	6.69%
Property Insurance	70,161	72,000	75,000	3,000	4.17%
Employee Training	-	-	5,000	5,000	n/a
Sub-total	**1,437,475**	**1,676,604**	**1,772,331**	**95,727**	**5.71%**
STREET LIGHTING					
Street Lighting	312,078	333,500	350,000	16,500	4.95%
Sub-total	**312,078**	**333,500**	**350,000**	**16,500**	**4.95%**
WINTER OPERATIONS					
Operating Expenditures	35,078	60,000	110,000	50,000	83.33%
Sub-total	**35,078**	**60,000**	**110,000**	**50,000**	**83.33%**
SOLID WASTE					
Personnel Costs	479,000	487,553	547,511	59,958	12.30%
Overtime	24,131	28,000	28,000	-	0.00%
Operating Expenditures	24,532	11,000	11,000	-	0.00%
Health and Safety	6,566	6,200	6,200	-	0.00%
Tipping Fee	446,952	470,000	500,000	30,000	6.38%
Telephone	2,275	2,450	2,600	150	6.12%
Uniforms	2,859	3,000	2,500	(500)	-16.67%
Motor Vehicle Expense	38,121	65,000	70,000	5,000	7.69%
Vehicle Fuel	43,598	55,000	58,000	3,000	5.45%
Capital purchases	-	1,000	1,000	-	0.00%
FICA	-	39,440	44,027	4,587	11.63%
Property Insurance	13,478	15,000	15,000	-	0.00%
Sub-total	**1,081,511**	**1,183,642**	**1,285,838**	**102,195**	**8.63%**
MUNICIPAL SEPARATE STORM SEWER SYSTEMS (MS4s)					
Personnel Costs	78,109	101,942	103,189	1,246	1.22%
Overtime	652	3,000	3,000	-	0.00%
Operating Expenditures	68,472	90,000	90,000	-	0.00%
Health and Safety	1,724	1,000	3,000	2,000	200.00%
Telephone	584	800	850	50	6.25%
Storm Drains Construction and Maintenance	73,868	65,000	100,000	35,000	53.85%
Uniforms	572	1,000	1,500	500	50.00%
Motor Vehicle Expense	4,259	3,500	3,500	-	0.00%
Vehicle Fuel	2,939	4,000	4,500	500	12.50%
Work Order Management	-	3,000	3,000	-	0.00%
Capital purchases	-	1,000	-	(1,000)	-100.00%
FICA	-	8,028	8,123	95	1.19%
Sub-total	**231,179**	**282,270**	**320,662**	**38,392**	**13.60%**

FY 2026 BUDGET SUBMISSION
GENERAL FUND - EXPENDITURES

Description	FY 2024 Actual	FY 2025 Working Appropriation	FY 2026 Request	Change FY '26 vs '25 Incr (Decr)	% Change FY '26 vs '25
RETIREMENT					
401 Plan - Defined Contribution Plan	318,752	-	-	-	0.00%
Police Pension Plan	343,041	-	-	-	0.00%
Other Post Employment Benefits (OPEB)	252,105	-	-	-	0.00%
Sub-total	**913,898**	-	-	-	**0.00%**
PAYROLL RELATED					
Workman's Compensation	279,679	-	-	-	0.00%
FICA	598,446	-	-	-	0.00%
Medical Insurance	1,830,715	-	-	-	0.00%
Sub-total	**2,708,840**	-	-	-	**0.00%**
MISCELLANEOUS					
Drug and Alcohol testing	1,145	2,000	2,000	-	0.00%
On-line Payment System	14,113	14,500	14,500	-	0.00%
Property Insurance	-	500	950	450	90.00%
Unemployment	-	10,000	10,000	-	0.00%
Employee Residence Incentive Program	1,500	1,800	1,800	-	0.00%
Miscellaneous Expense	79,960	115,000	100,000	(15,000)	-13.04%
General Fund Contingency	-	100,000	24,744	(75,256)	-75.26%
Sub-total	**96,718**	**243,800**	**153,994**	**(89,806)**	**-36.84%**
PARKS AND RECREATION					
Parks Maintenance	125,078	150,000	185,000	35,000	23.33%
Swim Club	10,275	25,000	25,000	-	0.00%
Property Insurance	1,414	1,600	1,600	-	0.00%
Miscellaneous Expense	4,112	15,000	15,000	-	0.00%
Sub-total	**140,879**	**191,600**	**226,600**	**35,000**	**18.27%**
DEBT SERVICE - Principal					
Refunding Bonds Series 2011 (CDA 2000) Infrastructure - Munici	170,000	175,000	180,000	5,000	2.86%
Refunding Bonds Series 2016 (CDA 2004B) Infrastructure - Shop	51,600	-	-	-	0.00%
Capital Projects - Suntrust Bank	51,000	50,400	-	(50,400)	-100.00%
Capital Lease Obligation - Copiers	9,255	12,215	16,232	4,017	32.89%
Sub-total	**281,855**	**237,615**	**196,232**	**(41,383)**	**-17.42%**
DEBT SERVICE - Interest					
Refunding Bonds Series 2011 (CDA 2000) Infrastructure - Munici	38,406	34,756	30,163	(4,594)	-13.22%
Refunding Bonds Series 2016 (CDA 2004B) Infrastructure - Shop	475	-	-	-	0.00%
Refunding Bonds Series 2016 (Suntrust Bank)	1,951	1,148	-	(1,148)	-100.00%
Capital Lease Obligation - Copiers	19,774	26,305	22,288	(4,017)	-15.27%
Sub-total	**60,606**	**62,209**	**52,451**	**(9,758)**	**-15.69%**
TRANSFERS					
To Capital Projects	4,095,959	2,213,415	2,927,400	713,985	32.26%
To Water Fund	494,000	-	-	-	0.00%
To Sewer Fund	416,000	-	-	-	0.00%
To Ripken Stadium Fund	403,500	438,700	398,564	(40,136)	-9.15%
Sub-total	**5,409,459**	**2,652,115**	**3,325,964**	**673,849**	**25.41%**
GRAND-TOTAL	**22,792,053**	**22,065,241**	**23,117,599**	**1,052,358**	**4.77%**

FY 2026 BUDGET SUBMISSION
CAPITAL PROJECTS FUND - EXPENDITURES

Description	FY 2024 Actual	FY 2025 Working Appropriation	FY 2026 Request	Change FY '26 vs '25 Incr (Decr)	% Change FY '26 vs '25
EXPENDITURES					
Parks & Recreation Capital Projects	188,115	35,000	-	(35,000)	-100.00%
General Government Capital Projects		5,118,000	5,088,000	(30,000)	-0.59%
Public Works Administration Street and Sidewalk Repairs		-	2,000,000	2,000,000	n/a
Public Works HUR Funded Projects (Curb, Gutter, Sidewalk/ Street Overlay)	1,030,859	1,059,415	1,240,567	181,152	17.10%
Street Camera Project	39,074	-	-	-	0.00%
Municipal Separate Storm Sewer Systems (MS4s)	93,697	125,000	550,000	425,000	340.00%
Public Works Administration Capital Purchases	612,562	510,000	873,500	363,500	71.27%
Community Development Block Grants (CDBG) Projects	84,049	367,890	100,000	(267,890)	-72.82%
Police Cars	216,134	166,000	263,333	97,333	58.63%
Total Expenditures	**2,264,490**	**7,381,305**	**10,115,400**	**2,734,095**	**37.04%**

FY 2026 BUDGET SUBMISSION
WATER FUND EXPENSES

Description	FY 2024 Actual	FY 2025 Working Appropriation	FY 2026 Request	Change FY '26 vs '25 Incr (Decr)	% Change FY '26 vs '25
COST OF SERVICE					
Salaries	654,693	575,931	762,410	186,479	32.38%
Overtime	2,194	4,000	4,000	-	0.00%
Overtime Construction and Maintenance	17,312	20,000	18,000	(2,000)	-10.00%
Uniforms	4,628	5,000	5,000	-	0.00%
Other Post Employment Benefits (OPEB)	(442)	5,000	3,000	(2,000)	-40.00%
401 Plan	43,056	52,479	61,773	9,293	17.71%
Workman's Compensation	23,568	27,602	34,007	6,405	23.20%
FICA	62,565	59,227	69,215	9,988	16.86%
Medical Insurance	137,011	138,279	144,545	6,266	4.53%
Energy Costs	171,151	225,000	210,000	(15,000)	-6.67%
Telephone	14,387	16,000	18,000	2,000	12.50%
Vehicle Maintenance	56,981	20,000	25,000	5,000	25.00%
Process Chemicals	53,470	60,000	60,000	-	0.00%
Process Equipment Maintenance	14,249	30,000	30,000	-	0.00%
Lab Testing	10,061	20,000	20,000	-	0.00%
Instrument Maintenance	4,920	12,500	22,500	10,000	80.00%
Construction and Maintenance	134,967	125,000	140,000	15,000	12.00%
Water Purchase	1,148,073	1,200,000	2,100,000	900,000	75.00%
Lab. Chemical & Supplies	14,506	25,000	25,000	-	0.00%
Pump Station Maintenance	41,159	25,000	70,000	45,000	180.00%
Source Water Testing	20,297	35,000	35,000	-	0.00%
Elevated Tower Maintenance	85,111	95,000	100,000	5,000	5.26%
Production Well Maintenance	43,755	55,000	50,000	(5,000)	-9.09%
Sub-total	**2,757,671**	**2,831,018**	**4,007,449**	**1,176,431**	**41.56%**
OTHER EXPENSES					
Salaries	165,902	173,774	120,059	(53,715)	-30.91%
Overtime	33	500	300	(200)	-40.00%
Operating Expenses	39,740	40,000	40,000	-	0.00%
Health & Safety	13,394	15,000	20,000	5,000	33.33%
Audit Expense	11,775	7,000	10,000	3,000	42.86%
On-line Payment System fees	9,576	10,000	10,000	-	0.00%
Work Order Management	4,453	3,000	3,000	-	0.00%
PFAS Quarterly Notifications & Bi-Annual CCR	-	35,000	35,000	-	0.00%
Property and Casualty Insurance	31,001	33,000	34,000	1,000	3.03%
Employee Training	7,881	10,000	10,000	-	0.00%
Miscellaneous Expenses	36,219	65,000	118,700	53,700	82.62%
Maintenance Building and Grounds	22,427	28,500	28,500	-	0.00%
Fire Hydrant Maintenance	11,841	22,500	30,000	7,500	33.33%
Cross-Connection Control Program	-	-	5,000	5,000	n/a
Sub-total	**354,242**	**443,274**	**464,559**	**21,285**	**4.80%**
DEBT SERVICE - Principal					
Refunding Bonds Series 2016 (CDA 2007B) Water Infrastructure	214,900	219,900	224,100	4,200	1.91%
Refunding Bond Series 2020 (2010 Water Capital Purchase Bond Ser	245,500	256,000	266,500	10,500	4.10%
Capital Lease Obligation - Copiers	638	638	885	247	38.72%
Sub-total	**461,038**	**476,538**	**491,485**	**14,947**	**3.14%**
DEBT SERVICE - Interest					
Refunding Bonds Series 2016 (CDA 2007B) Water Infrastructure	22,863	10,345	6,261	(4,085)	-39.48%
Refunding Bond Series 2020 (2010 Water Capital Purchase Bond Ser	79,389	71,729	61,080	(10,650)	-14.85%
Capital Lease Obligation - Copiers	1,342	1,623	1,376	(247)	-15.24%
Sub-total	**103,594**	**83,698**	**68,716**	**(14,982)**	**-17.90%**
CAPITAL EXPENSES					
Capital Projects	3,948,077	11,533,500	9,722,915	(1,810,585)	-15.70%
Utility Capital Purchases	332	-	-	-	0.00%
New Construction Meters	50,827	80,000	106,000	26,000	32.50%
Meter Replacement Program	87,100	145,000	145,000	-	0.00%
Sub-total	**4,086,336**	**11,758,500**	**9,973,915**	**(1,784,585)**	**-15.18%**
GRAND TOTAL	**7,762,880**	**15,593,028**	**15,006,124**	**(586,904)**	**-10.34%**

FY 2026 BUDGET SUBMISSION
SEWER FUND EXPENSES

Description	FY 2024 Actual	FY 2025 Working Appropriation	FY 2026 Request	Change FY '26 vs '25 Incr (Decr)	% Change FY '26 vs '25
COST OF SERVICE					
Salaries	1,425,042	1,672,058	1,625,786	(46,272)	-2.77%
Overtime	35,214	30,000	35,000	5,000	16.67%
Overtime Construction and Maintenance	8,049	15,000	15,000	-	0.00%
Uniforms	4,598	7,000	7,000	-	0.00%
Other Post Employment Benefits (OPEB)	(1,389)	15,000	10,000	(5,000)	-33.33%
401 Plan	106,431	129,208	122,209	(6,999)	-5.42%
Workman's Comp	63,908	67,958	67,278	(680)	-1.00%
FICA	121,686	144,656	137,390	(7,267)	-5.02%
Medical Insurance	294,244	313,213	298,389	(14,824)	-4.73%
Energy Costs	372,925	360,000	360,000	-	0.00%
Telephone	19,876	21,000	25,000	4,000	19.05%
Vehicle Maintenance	56,821	75,000	75,000	-	0.00%
Process Chemicals	386,214	380,000	420,000	40,000	10.53%
Process Equipment Maintenance	218,415	130,000	150,000	20,000	15.38%
Lab Testing	25,379	35,000	40,000	5,000	14.29%
Operating Instrument Maintenance	4,753	25,000	18,000	(7,000)	-28.00%
Construction and Maintenance	133,112	115,000	125,000	10,000	8.70%
Lab Chemicals and Supplies	23,380	28,000	32,000	4,000	14.29%
Compost Operation	72,868	60,000	60,000	-	0.00%
Pump Station Maintenance	53,824	65,000	65,000	-	0.00%
Pretreatment Operating	39,916	95,000	85,000	(10,000)	-10.53%
UV Parts Maintenance	-	-	25,000	25,000	n/a
Sub-total	**3,465,266**	**3,783,093**	**3,798,052**	**14,958**	**0.40%**
OTHER EXPENSES					
Salaries	166,140	173,774	120,059	(53,715)	-30.91%
Overtime	33	100	100	-	0.00%
Operating Expenses	23,597	16,000	30,000	14,000	87.50%
Health and Safety	19,775	21,000	23,000	2,000	9.52%
Audit	11,775	7,000	10,000	3,000	42.86%
On-line Payment System fees	9,576	10,000	10,000	-	0.00%
Work Order Management	4,453	3,000	3,000	-	0.00%
Property and Casualty Insurance	54,098	57,000	59,000	2,000	3.51%
Training	9,931	15,000	15,000	-	0.00%
Miscellaneous Expenses	29,992	40,000	40,000	-	0.00%
Maintenance, Building and Grounds	58,031	70,000	70,000	-	0.00%
Sub-total	**387,400**	**412,874**	**380,159**	**(32,715)**	**-7.92%**
DEBT SERVICE - Principal					
2009 MDE ARRA Loan (Stimulus Loan)	34,626	34,972	35,322	350	1.00%
ENR Loan	397,863	401,444	405,057	3,613	0.90%
Capital Lease Obligation - Copiers	1,051	916	1,275	359	39.19%
Sub-total	**433,540**	**437,332**	**441,653**	**4,322**	**0.99%**
DEBT SERVICE - Interest					
2009 MDE ARRA Loan (Stimulus Loan)	2,988	2,786	2,436	(350)	-12.55%
ENR Loan	51,571	49,482	45,869	(3,613)	-7.30%
Capital Lease Obligation - Copiers	1,894	2,368	2,009	(359)	-15.16%
Sub-total	**56,453**	**54,636**	**50,314**	**(4,322)**	**-7.91%**
CAPITAL EXPENSES					
Capital Projects	1,352,568	6,620,000	9,290,767	2,670,767	40.34%
Utility Capital Purchases	638	-	-	-	0.00%
Sub-total	**1,353,206**	**6,620,000**	**9,290,767**	**2,670,767**	**40.34%**
GRAND TOTAL	**5,695,865**	**11,307,935**	**13,960,945**	**2,653,010**	**23.46%**

FY 2026 BUDGET SUBMISSION
STADIUM FUND EXPENSES

Description	FY 2024 Actual	FY 2025 Working Appropriation	FY 2026 Request	Change FY '26 vs '25 Incr (Decr)	% Change FY '26 vs '25
EXPENSES					
Stadium Expenses					
Operating Expenses	90,035	90,000	90,000	-	0.00%
Audit Expense	1,855	1,300	1,500	200	15.38%
Legal Counsel	259,206	100,000	150,000	50,000	50.00%
Property and Casualty Insurance	45,353	48,000	49,000	1,000	2.08%
Construction and Maintenance	91,849	450,000	450,000	-	0.00%
Total	**488,297**	**689,300**	**740,500**	**51,200**	**7.43%**

LIST OF CAPITAL PROJECTS

FY 2026 BUDGET SUBMISSION
LIST OF CAPITAL PROJECTS

FUND	No	DESCRIPTION
CAPITAL PROJECTS (General Fund)		**Total - $10,015,400**
		Police:
	1	Police Cars
		General Government:
	1	Transit Oriented Development - Station Square Project
	2	Matching Funds - Transit Oriented Development - Station Square Project
		Stormwater/ MS4s:
	1	Project #SR-2 (Engineering) MDE Grant
	2	Project #SR-2 (Construction) MDE Grant
		Streets:
	1	Street Resurfacing and Sidewalk Repairs (Highway User Revenue funded) - Misc Locations
	2	22-18 Swan Meadows W/S/SS Replacement
		DPW Equipment:
	1	Miscellaneous Equipment (Equipment Items not accounted for in O&M Budget)
	2	Unit #24 1.5-Ton Dump Truck (Purchase - Replace)
	3	Unit #102 25 Yard Rear Loader Trash Truck (Purcahse- Replace)
	4	Unit #23 2.5-Ton Dump Truck (Purchase - Replace)
	5	Upgrade Shop Fuel System
	6	Unit #304 Replacement
	7	Unit #300 Replacement
WATER FUND		**Total - $9,722,915**
		American Recovery Plan Act Projects:
	1	I-95 Elevated Water Tank (Engineering)
	2	I-95 Elevated Water Tank (Construction)
		MDE Grant Projects:
	1	Water Treatment Plant Up-grade PFAS (Engineering)
	2	Water Treatment Plant Up-grade PFAS (Construction)
		Other Projects:
	1	Water Rehabilitation - Maintenance Contract
	2	50% of Zero Turn Replacement at W/WW
	3	22-18 Swan Meadows W/S/SS Replacement
SEWER FUND		**Total - $9,290,767**
		American Recovery Plan Act Projects:
	1	Carsins Run & Eagles Rest Lift Stations (Engineering)
		Other Projects:
	1	Unit #124 1-Ton Pickup Truck (Purchase- Replace)
	2	WWTP Primary Clarifiers
	3	Sanitary Sewer Rehabilitation - Maintenance Contract
	4	Remediate Orginal Grit Units
	5	Rehabilitate 1 Final Clarifier
	6	Structural Repairs to Distribution Box #5
	7	Replace sand in 3 Denitrification Filters
	8	Replace 2 failing MPS Bases
	9	Chestnut Pump Station pumps and controls
	10	Spare SPS Pumps
	11	Replace 3 Overhead Bay Doors
	12	Replace one section of Lab Benches
	13	50% of Zero Turn Replacement at W/WW
	14	South Drive Sewer Main Replacement & Upsizing
	15	22-18 Swan Meadows W/S/SS Replacement
	16	Carsins Run & Eagles Rest Lift Stations (Construction)
STADIUM FUND		**Total - $450,000**
	1	Capex Fund (Ripken Settlement Agreement - $450K)

Description of Proposed Capital Projects
Fiscal Year 2026

General Fund

General Government

1. Aberdeen Transit Oriented Development – Station Square Project: The City was awarded $4 million in the Fiscal Year 2023 Consolidated Appropriations Act as a Congressional Community Funding Project ("FTA Funds") for the Aberdeen Transit Oriented Development – Station Square Project for Phase I. These funds will complete the first phase of funding for an estimated $55 million project that removes existing physical barriers, which have created accessibility challenges and increases connectivity at the Aberdeen Train Station ("the Station"). The proposed improvements will be ADA accessible and increase public safety and mobility to the Aberdeen MARC/Amtrak Train Station. Phase I of the TOD Station Square Project includes a National Environmental Policy Act (NEPA) Analysis with a Phase I Environmental Study, Geotechnical Report to assess subsurface conditions and undertake soil borings, and 30% Preliminary Architectural and Engineering Design Services. There is an 80% (federal) /20% (city) match requirement.

   The City was also awarded $800,000 from the U.S. Department of Transportation's (USDOT) Fiscal Year 2023 Reconnecting Communities and Neighborhoods Pilot Grant Program for the Aberdeen Transit Oriented- Station Square Project. These funds will be used to complete the second phase of funding for an estimated $55 million project that removes existing physical barriers, which have created accessibility challenges and increases connectivity at the Aberdeen Train Station ("the Station"). This planning grant will be used for 60% preliminary engineering and design plans, an environmental feasibility study, project cost estimating, and establishing right-of-needs for future improvements. The planning grant would be used for pre-construction documents to facilitate connectivity and promote redevelopment surrounding the train station. There is an 80% (federal)/ 20% (city) match requirement.

Stormwater

1. 25-08 Carsins Run Tributary Stream Restoration SR2 (Design & Construct): DPW requests General Funds, offset by an MDE Grant, to support the continuation of permit required stream restoration efforts in the SR-2 area contributing to Carsins Run. KCI is under contract for design and project management. Green Team has been contracted to construct the project.

Streets

1. 24-01 Street Resurfacing and Sidewalk Repair Program: DPW requests General Funds (Highway User Revenue) to repave city owned and/or maintained streets, and repair/replace sections of concrete curb, aprons & sidewalk.

2. 22-18 Swan Meadows W/S/SS Replacement (Construct): DPW intends to use general funds to support the construction of stormwater features in conjunction with an upgrade of water mains and sewer lines in Swan Meadows.

Department of Public Works Equipment

1. Miscellaneous Equipment: DPW requests General Funds to purchase/replace smaller power equipment such as pressure washers, cut saws, chain saws, concrete mixers, attachments for heavy equipment or diagnostic equipment that are not accounted for in the yearly operating budget.

2. Unit #24 1-Ton Dump Truck (Replacement): DPW requests General Funds to replace the 2015 truck which has reached its service life. The truck is used for daily work to include transporting materials, salting & plowing, transporting equipment & staff.

3. Unit #102 Trash Truck (Replacement): DPW requests General Funds to replace an existing 2017 Model 25CY trash/recycling truck with a new 25CY truck, this is one of six vehicles in the current City's Environmental Fleet and is the oldest vehicle in the fleet.

4. Unit #23 2.5-Ton Dump Truck (Replacement): DPW requests General Funds to replace the 2015 truck which has reached its service life. The truck is used for daily work to include transporting materials, salting & plowing, transporting equipment & staff.

5. Upgrade Shop Fuel System: DPW requests General Funds to upgrade the existing Fuel System to provide code compliance and accountability.

6. Unit #304 2007 Ford Edge: DPW requests General Funds to purchase a replacement vehicle to be used by inspection/compliance personnel. The existing unit was transferred to DPW from Planning and is at the end of its service life.

7. Unit #300 2009 Chevy Impala: DPW requests General Funds to purchase a replacement vehicle to be used by inspection/compliance personnel. The existing unit was transferred to DPW out of APD retired fleet and is at the end of its service life.

Water Fund

1. 22-05 I-95 Elevated Water Tank (Design & Construct): DPW requests Water Enterprise Funds to construct a water tower to support development on the west side of I-95. The designated site was transferred to the City by the Maryland Board of Public Works. Construction is expected to be completed by the end of 2026 (FY27).

2. 23-07 WTP PFAS Upgrade (Design & Construct): DPW requests Water Enterprise Funds, offset by an MDE Grant or Loan, to design and construct the required upgrade to the City Water Treatment Plant. The proposed scope will include the necessary filtration stages to address Manganese, VOC's and PFAS/PFOA to comply with State and Federal regulations. Initial funding will be from the Water Enterprise Fund.

3. Aberdeen Hills Neighborhood Waterline Replacement: DPW requests Water Enterprise Funds to support the replacement of waterlines in the Aberdeen Hills neighborhood. This next phase is a continuation of waterline replacements in adjacent areas such as Beards Hill Rd and Roberts Way. The scope includes approximately 3,600 feet of pipe and 72 service laterals on Andrews Rd, Bernice Ln, Brenda Ln, and Jennifer Ln. The existing cast iron waterline has a high amount of tuberculation and corrosion which affects water quality and system performance.

4. Utility Capital Purchases: DPW requests Water Enterprise Funds to replace Unit 302, 2009 Zero Turn Mower. Mower is 15 years old and has exceeded life cycle. Mower is used for both water and wastewater property that is not under the mowing contract. Funds to be split 50% Water, 50 % Sewer.

5. 22-18 Swan Meadows Water Replacement (Design): DPW requests Water Enterprise Funds to support the complete replacement of the water system in the Swan Meadows area including approximately 10,000 feet of pipe and 300 service laterals. The continued service contract seeks to take the modified project scope through to bid phases.

Sewer Fund

1. 22-10 Carsins Run & Eagles Rest Sewer Pump Stations (Design & Construct): DPW requests Sewer Enterprise Funds to upgrade two (2) lift stations to support new development. This need is outlined in various APFO agreements between the developers and the City. The design and bidding will be completed in FY26 with construction scheduled for FY26 & FY27. Funds to be offset by ARPA grant funds.

2. Unit #124 1-Ton Pickup Truck (Replacement): DPW requests Sewer Enterprise Funds to replace the 2014 Truck which has reached its service life. The truck is used for daily work to include transporting materials, salting & plowing, transporting equipment & staff.

3. 25-05 WWTP Primary Clarifiers 1 & 2 (Design & Construct): DPW requests Sewer Enterprise Funds to continue design and installation of replacement equipment for Primary Clarifiers 1 & 2. PC #1 is out of service awaiting installation of replacement equipment. PC #2 will require similar upgrades after PC #1 is back online.

4. 25-04 Sanitary Sewer Rehabilitation (Maintenance Contract): DPW requests Sewer Enterprise Funds to continue an annual contract for sanitary sewer rehabilitation. Routine sewer maintenance operations have identified sewer mains, laterals and manholes that will require rehabilitation to correct defects that cause backups, overflows, inflow and infiltration.

5. Process Equipment Maintenance: DPW requests Sewer Enterprise Funds to:

    a. Remediate WWTP original 1980s grit units. The units are failing due to age. Remediation will extend the life cycle up to 6 years or the next WWTP upgrade. Grit removal is a critical portion of the facilities operations.

    b. Rehabilitate Final Clarifier Rehabilitation. One of four WWTP final clarifiers will be inspected and all steel re-coated. The clarifiers are original 1980s equipment and are overdue for rehabilitation.

    c. Remediate Distribution Box #5. WWTP D B #5 is in immediate need for concrete remediation. The DB was placed in service in 1981 and is one of two locations that process chemicals are fed than mixed. The current structure that supports the mixer is failing. A contractor will be required to repair failing concrete supports and the steel structure.

    d. Denitrification Filters: Remove and replace the filter media in three of six filters. The current media from 2014 has exceeded its life cycle and is causing issues with the filter back wash system. The filters are required to meet our facility's NPDES permit. The three other filters will require the same replacement in the FY 2027 budget.

6. Compost Operations: DPW requests Sewer Enterprise Funds to replace failing paving at the facility. The failing pavement is causing issues with the permit required weekly "housekeeping". Additional funding of 30% will be requested from the APG contract FY 2026 budget.

7. Pump Station Maintenance: DPW requests Sewer Enterprise Funds to replace pumps and controls at Chestnut Street Sewage Pump Station. The noted equipment is outdated and after pump evaluation it was determined that the current system should be updated.

8. Pump Station Maintenance: DPW requests Sewer Enterprise Funds to purchase a spare pump for the City's major SPS. With vendor repair times of over 6 weeks, spare equipment should be in stock.

9. Maintenance Buildings-Grounds: DPW requests Sewer Enterprise Funds to replace three of twelve steel overhead doors at WWTP. The doors are original equipment and are failing.

10. Maintenance Buildings-Grounds. DPW requests Sewer Enterprise Funds to replace a section of the laboratory bench tops. The bench tops are original and are failing. Additional funds will be requested on FY 2027 & 2028. The laboratory must remain in operation so only a portion of the replacement is requested for each year.

11. Utility Capital Purchases: DPW requests Sewer Enterprise Funds to replace Unit 302, 2009 Zero Turn Mower. Mower is 15 years old and has exceeded life cycle. Mower is used for both water and wastewater property that is not under the mowing contract. Funds to be 50% Water, 50 % Sewer.

12. South Drive Sewer Replacement and Upsize (Construct): DPW requests to use Sewer Enterprise Funds to construct sewer utility improvements in the areas surrounding South Drive. Proposed improvements include the new installation and upsize replacement of approximately 2,000 feet of sewer pipe. The goal of this new pipe alignment is to increase conveyance capacity from the surrounding drainage area to the existing 18" sewer interceptor on James Street.

13. 22-18 Swan Meadows Sewer Replacement (Design): DPW requests Sewer Enterprise Funds to support the complete replacement of the sewer system in the Swan Meadows area including approximately 9,000 feet of pipe and 300 service laterals. The continued service contract seeks to take the modified project scope through to bid phase.