

CITY OF ABERDEEN

OPERATING AND CAPITAL BUDGETS

FISCAL YEAR 2009

(July 1, 2008 - June 30, 2009)

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City of Aberdeen

FY 2009 Budget

OVERVIEW

The FY 2009 City of Aberdeen budget request for all funds is \$19,913,514. The proposed budget is less than the FY 2008 working appropriation by 14.9%.

Revenues

General Fund:

The primary sources of revenue continue to be property taxes and State Shared Revenue such as income taxes, highway user revenue, and various grants. The real property tax rate will remain at \$0.715 per \$100 of assessed value for FY 09.

Water and Sewer Enterprise Funds:

Water rates will remain the same for FY 09, sewer rates increased by 21%.

ENR Upgrade Fee:

The City has been given a mandate by the State of Maryland that our wastewater treatment plant must be upgraded to Enhanced Nutrient Removal (ENR) technology. The City's portion of this upgrade could be as high as \$11,000,000 which, unfortunately, must be paid for by our ratepayers. To pay for that unfunded mandate, the City will be forced to impose a ENR Upgrade Fee. This fee will be determined later in the fiscal year once the City's share of this project has been determined and after all other funding sources have been explored. It is anticipated that the fee will begin in FY 09.

General Fund revenues are flat compared to Fiscal Year 2008. Water fund revenues increased by 4.43% after adjusting for loan proceeds and appropriation of retained earnings; and Sewer fund revenues increased by 10.11% after adjusting for appropriation of retained earnings. Stadium fund revenues increased by 3.46% excluding transfers-in from the General Fund.

Expenditures

A breakdown of the expenditures budget, by fund, is on the following page.

The budgets for the General Fund and Stadium Fund are flat compared to the FY 2008 working appropriation. The Sewer Fund is higher by 6.34%; and the Water Fund is lower by 52.78%.

The increase in the Sewer Fund is initially due to increases in operating expenses but will be driven to a far greater extent by capital projects including the ENR Upgrade. The reduction in the Water Fund is due to a reduction in capital spending.

Salaries. Salaries were increased by 3% for cost of living adjustment. There is a provision for a new position for a receptionist.

Stadium Fund Shortfall. The shortfall in the Stadium fund is projected to be \$293,074. The General Fund is absorbing the shortfall.

**CITY OF ABERDEEN
FY 2009 BUDGET SUBMISSION
EXPENDITURES SUMMARY**

FUND	FY 2008 Appropriation	FY 2009 Request	Change FY '09 vs '08 Incr (Decr)	% Change FY '09 vs '08
General Fund				
Operating	12,362,688	12,261,327	(101,361)	-0.8%
Capital	1,554,061	1,103,454	(450,607)	-29.0%
Total Gen. Fund	<u>13,916,749</u>	<u>13,364,781</u>	<u>(551,968)</u>	<u>-4.0%</u>
Water Fund	5,904,032	2,787,961	(3,116,071)	-52.8%
Sewer Fund	2,808,346	2,986,442	178,096	6.3%
Stadium Fund	<u>776,164</u>	<u>774,330</u>	<u>(1,834)</u>	<u>-0.2%</u>
Grand Total	<u>23,405,292</u>	<u>19,913,514</u>	<u>(3,491,778)</u>	<u>-14.9%</u>

REVENUES

**FY 2009 BUDGET SUBMISSION
GENERAL FUND - REVENUES**

Description	FY 2007 Actual	FY 2008 Appropriation	FY 2009 Request	Change FY '09 vs '08 Incr (Decr)	% Change FY '09 vs '08
Property Taxes					
Real Estate Taxes	6,636,768	7,402,428	7,847,206	444,778	6.01%
Corporate Personal Property Tax	742,481	748,697	740,962	(7,735)	-1.03%
Utilities Personal Property	245,859	251,362	252,794	1,432	0.57%
Penalties and Interest	54,172	25,000	25,000	-	0.00%
Semi-annual service charge	2,971	-	-	-	0.00%
Additions and Abatements	(5,534)	(11,000)	(8,000)	3,000	-27.27%
Discounts	(41,985)	(70,484)	(50,450)	20,034	-28.42%
Fire Fighter Tax Credit	(5,720)	(17,000)	(15,122)	1,878	-11.05%
Water and Sewer Tax Credit	(2,676)	(8,376)	(6,000)	2,376	-28.36%
Enterprise Zone Tax Credit	(206,720)	(219,000)	(200,802)	18,198	-8.31%
Sub-total	7,419,615	8,101,627	8,585,588	483,960	5.97%
Other Taxes					
Franchise Tax	116,280	58,671	115,152	56,481	96.27%
Mobile Home Tax	37,530	36,000	36,000	-	0.00%
Utility Pole Tax	57,150	57,150	57,119	(31)	-0.05%
Hospitality Way Front Foot Benefit	30,935	30,935	33,935	3,000	9.70%
Sub-total	241,896	182,757	242,206	59,450	32.53%
State Shared Revenue					
Income Tax	1,040,335	900,000	875,000	(25,000)	-2.78%
Highway User Revenue	812,474	826,910	800,118	(26,792)	-3.24%
Admissions and Amusements	25,456	-	-	-	0.00%
Sub-total	1,878,265	1,726,910	1,675,118	(51,792)	-3.00%
Licenses and Permits					
Traders License	32,564	30,000	30,000	-	0.00%
Liquor License	1,436	2,000	1,500	(500)	-25.00%
Grading Permits	7,205	24,000	10,000	(14,000)	-58.33%
Building Permits	30,714	30,000	30,000	-	0.00%
Site Plan Review	35,680	30,000	30,000	-	0.00%
Sub-total	107,599	116,000	101,500	(14,500)	-12.50%
Police Grants					
State Aid for Police Protection	265,002	253,096	254,128	1,032	0.41%
Supplemental Grant	35,484	35,784	35,357	(427)	-1.19%
School resource Officer	-	30,000	-	(30,000)	-100.00%
Residential Special Patrol Reimbursement	24,639	54,000	35,000	(19,000)	-35.19%
Sub-total	325,125	372,880	324,485	(48,395)	-12.98%
County Shared Revenue					
In Lieu of Financial Corporation	7,142	7,142	7,142	-	0.00%
Tax Differential (Police)	539,129	480,000	694,279	214,279	44.64%
Senior Center	42,360	43,631	44,940	1,309	3.00%

**FY 2009 BUDGET SUBMISSION
GENERAL FUND - REVENUES**

Description	FY 2007 Actual	FY 2008 Appropriation	FY 2009 Request	Change FY '09 vs '08 Incr (Decr)	% Change FY '09 vs '08
Sub-total	588,631	530,773	746,361	215,588	40.62%
Miscellaneous Income					
Fines	11,310	6,000	6,000	-	0.00%
Interest	5,473	3,276	6,000	2,724	83.15%
APG Contract Fees	370,329	272,284	276,722	4,438	1.63%
Miscellaneous income - Other	20,639	762,824	21,000	(741,824)	-97.25%
Police Miscellaneous Income	59,177	25,000	25,000	-	0.00%
Trash Stickers	181,041	185,839	184,000	(1,839)	-0.99%
DPW Miscellaneous	12,577	45,000	30,000	(15,000)	-33.33%
Recycling Contributions	33,356	8,000	13,828	5,828	72.85%
Antenna Leases	23,119	23,519	23,519	-	0.00%
Annexation	11,695	-	-	-	0.00%
Sub-total	728,716	1,331,741	586,069	(745,673)	-55.99%
 TOTAL REVENUES	 11,289,846	 12,362,688	 12,261,326	 (101,362)	 -0.82%

**FY 2009 BUDGET SUBMISSION
CAPITAL PROJECTS (GENERAL FUND)
REVENUES**

Description	FY 2007 Actual	FY 2008 Appropriation	FY 2009 Request	Change FY '09 vs '08 Incr (Decr)	% Change FY '09 vs '08
REVENUES					
State Grants	-	19,000	-	(19,000)	-100.00%
Storm Water Management fees	5,465	-	-	-	0.00%
Block Grant Receipts	24,673	572,741	100,036	(472,705)	-82.53%
Interest on Savings	393	-	-	-	0.00%
Transfer from General Fund	843,454	962,320	1,003,418	41,098	4.27%
Total Revenue	873,985	1,554,061	1,103,454	(450,607)	-29.00%

**FY 2009 BUDGET SUBMISSION
WATER FUND REVENUES**

Description	FY 2007 Actual	FY 2008 Appropriation	FY 2009 Request	Change FY '09 vs '08 Incr (Decr)	% Change FY '09 vs '08
Operating					
APG Contract Fees	111,399	104,000	106,914	2,914	2.80%
Miscellaneous Income	-	500	500	-	0.00%
Utility Charges	2,003,838	1,975,726	2,022,801	47,074	2.38%
Tower Rental	23,119	23,519	23,519	-	0.00%
Late Penalty	23,205	19,757	20,228	471	2.38%
Service Charges	57,265	37,539	40,000	2,461	6.56%
Su-total	2,218,826	2,161,041	2,213,961	52,920	2.45%
Non-Operating					
Interest on Savings	1,841	600	2,000	1,400	233.33%
Demand Charge	80,417	119,932	100,000	(19,932)	-16.62%
Water Meter Fee	5,231	10,000	10,000	-	0.00%
Capital Connection	528,600	378,000	462,000	84,000	22.22%
Sub-total	616,089	508,532	574,000	65,468	12.87%
Other					
Loan proceeds	-	2,996,000	-	(2,996,000)	-100.00%
Appropriation of Retained Earnings	-	238,459	-	(238,459)	-100.00%
Sub-total	-	3,234,459	-	(3,234,459)	-100.00%
TOTAL REVENUES	2,834,915	5,904,032	2,787,961	(3,116,071)	-52.78%

**FY 2009 BUDGET SUBMISSION
SEWER FUND REVENUES**

Description	FY 2007 Actual	FY 2008 Appropriation	FY 2009 Request	Change FY '09 vs '08 Incr (Decr)	% Change FY '09 vs '08
Operating					
APG Contract Fee	-	63,000	64,193	1,193	1.89%
Miscellaneous Income	150	1,000	1,000	-	0.00%
Utility Charges	1,770,614	1,923,000	2,200,660	277,659	14.44%
Late Penalty	24,199	19,230	22,007	2,777	14.44%
Water Meter Fees	-	25,000	-	(25,000)	-100.00%
Lab Services	9,979	7,700	7,700	-	0.00%
Sludge	387,002	366,434	320,000	(46,434)	-12.67%
Compost	4,639	2,000	5,000	3,000	150.00%
Sub-total	2,196,583	2,407,364	2,620,559	213,195	8.86%
Non-Operating					
Interest on Savings	1,773	450	1,450	1,000	222.22%
S. Route 40 Front Foot Assessment	29,369	34,432	34,432	-	0.00%
Capital Connection	375,000	270,000	330,000	60,000	22.22%
Sub-total	406,142	304,882	365,882	61,000	20.01%
Other					
Appropriation of Retained Earnings	-	96,100	-	(96,100)	-100.00%
Sub-total	-	96,100	-	(96,100)	-100.00%
TOTAL REVENUES	2,602,724	2,808,346	2,986,442	178,095	6.34%

FY 2009 BUDGET SUBMISSION
STADIUM FUND REVENUES

Description	FY 2007 Actual	FY 2008 Appropriation	FY 2009 Request	Change FY '09 vs '08 Incr (Decr)	% Change FY '09 vs '08
REVENUES					
Charge for Service					
Admissions and Amusement Tax	14,597	181,000	200,000	19,000	10.50%
Leasing and Marketing Revenue	60,000	40,000	40,000	-	0.00%
Su-total	74,597	221,000	240,000	19,000	8.60%
Receipts					
Interest on Savings	2,671	-	2,000	2,000	0.00%
Interest Income on Leases	124,281	222,755	124,853	(97,902)	-43.95%
Lease Principal Receipts	98,760	21,384	114,403	93,019	434.99%
Investment Income	-	-	-	-	0.00%
Sub-total	225,712	244,139	241,256	(2,883)	-1.18%
Transfer from General Fund	373,338	311,025	293,074	(17,951)	-5.77%
TOTAL REVENUES	673,646	776,164	774,330	(1,834)	-0.24%

EXPENDITURES

FY 2009 BUDGET SUBMISSION
GENERAL FUND - EXPENDITURES

	FY 2007	FY 2008	FY 2009	Change	% Change
Description	Actual	Appropriation	Request	FY '09 vs '08 Incr (Decr)	FY '09 vs '08
LEGISLATIVE					
Elected Officials Salary	42,226	40,000	40,000	-	0.00%
Operating Expense	50,216	50,000	48,000	(2,000)	-4.00%
Maryland Municipal League (MML) Dues	12,998	14,500	15,000	500	3.45%
Recording Secretary	-	-	-	-	0.00%
Mayor's Ball	9,660	-	-	-	0.00%
Volunteer Dinner	-	-	5,000	5,000	
Sub-total	115,100	104,500	108,000	3,500	3.35%
EXECUTIVE					
Personnel Cost	275,497	317,845	360,866	43,021	13.54%
Operating Expense	23,388	18,000	25,000	7,000	38.89%
Vehicle O & M	378	3,000	2,000	(1,000)	-33.33%
Employee Training	-	-	25,500	25,500	
Sub-total	299,263	338,845	413,366	74,521	21.99%
ELECTIONS					
Operating Costs	15,519	10,000	-	(10,000)	-100.00%
Sub-total	15,519	10,000	-	(10,000)	-100.00%
FINANCE					
Personnel Costs	294,802	327,934	327,030	(904)	-0.28%
Operating Costs	21,078	15,000	15,000	-	0.00%
Audit	8,500	30,800	20,000	(10,800)	-35.06%
Sub-total	324,380	373,734	362,030	(11,704)	-3.13%
LEGAL					
Codification	9,290	5,000	5,000	-	0.00%
Counsel	120,313	110,000	120,000	10,000	9.09%
Sub-total	129,603	115,000	125,000	10,000	8.70%
PLANNING AND COMMUNITY DEVELOPMENT					
Personnel Costs	189,349	204,243	199,097	(5,146)	-2.52%
Operating Costs	12,813	16,000	20,000	4,000	25.00%
Government Strategic Planning	-	60,000	-	(60,000)	-100.00%
Audit	7,393	-	-	-	0.00%
Vehicle O & M	277	3,000	1,000	(2,000)	-66.67%
Sub-total	209,832	283,243	220,097	(63,146)	-22.29%
GOVERNMENT BUILDINGS					
Janitor Salary	-	15,925	19,683	3,758	23.60%
Operating Costs	7,633	15,000	15,000	-	0.00%
Senior Center	79,887	38,000	38,000	-	0.00%
IT	31,924	67,000	70,000	3,000	4.48%
Municipal Building	140,182	130,000	145,000	15,000	11.54%
Janitorial Service	27,502	30,282	30,282	-	0.00%
Property Insurance	56,554	83,000	90,000	7,000	8.43%
Sub-total	343,682	379,207	407,965	28,758	7.58%

FY 2009 BUDGET SUBMISSION
GENERAL FUND - EXPENDITURES

Description	FY 2007	FY 2008	FY 2009	Change	% Change
	Actual	Appropriation	Request	FY '09 vs '08 Incr (Decr)	
GENERAL GOVERNMENT					
Boys & Girls Club	31,000	31,000	31,000	-	0.00%
Community Promotions	28,397	8,000	9,000	1,000	12.50%
Appearance and Preservation Committee	21,130	23,040	24,000	960	4.17%
Economic Development Committee	35,000	10,000	12,000	2,000	20.00%
Taxi Cab Bureau	-	-	-	-	0.00%
Heritage Committee	5,542	6,000	12,000	6,000	100.00%
Drug and Alcohol testing	1,554	-	-	-	0.00%
Aberdeen Room and Archives	2,000	2,000	2,000	-	0.00%
Army Alliance	5,020	5,000	5,000	-	0.00%
Tree Committee	-	1,000	1,000	-	0.00%
Harford County Historical Society (B & O Station)	500	-	-	-	0.00%
Sub-total	130,143	86,040	96,000	9,960	11.58%
HEALTH AND SAFETY					
Personnel Costs	-	-	-	-	0.00%
Operating Costs	874	2,000	6,485	4,485	224.25%
Sub-total	874	2,000	6,485	4,485	224.25%
POLICE					
Personnel Costs (Sworn officers)	2,437,195	2,610,660	2,679,078	68,418	2.62%
Clerical Staff	371,589	417,942	430,665	12,723	3.04%
Traffic Control	50,296	71,017	63,683	(7,334)	-10.33%
Special Patrols	24,023	54,244	54,244	-	0.00%
Overtime	164,134	150,000	130,000	(20,000)	-13.33%
Operating Expenses	37,207	71,750	42,500	(29,250)	-40.77%
Health and Safety	7,216	9,000	10,000	1,000	11.11%
Range/ Ammo	17,896	8,000	10,000	2,000	25.00%
Uniforms	46,320	50,000	50,000	-	0.00%
Seized Money	-	4,000	-	(4,000)	-100.00%
Special Operations Unit	8,453	10,000	10,000	-	0.00%
Community Policing	11,681	12,000	12,000	-	0.00%
Communications	39,056	35,000	40,000	5,000	14.29%
Utilities	32,403	30,000	32,000	2,000	6.67%
Motor Vehicle Expense	79,617	88,600	88,600	-	0.00%
Vehicle Fuel	113,314	99,000	133,000	34,000	34.34%
Legal Counsel	-	-	-	-	0.00%
CDS Transactions	1,554	2,000	2,000	-	0.00%
Auxiliary	16,312	10,000	10,000	-	0.00%
Street Camera Project	-	4,200	5,000	800	19.05%
Property Insurance	40,000	43,000	43,000	-	0.00%
Employee Training	10,850	11,000	-	(11,000)	-100.00%
Vehicle Replacement	-	-	-	-	0.00%
Sub-total	3,509,116	3,791,413	3,845,770	54,357	1.43%
FIRE					
Contribution	80,000	80,000	100,000	20,000	25.00%
Sub-total	80,000	80,000	100,000	20,000	25.00%

FY 2009 BUDGET SUBMISSION
GENERAL FUND - EXPENDITURES

	FY 2007	FY 2008	FY 2009	Change	% Change
Description	Actual	Appropriation	Request	FY '09 vs '08 Incr (Decr)	FY '09 vs '08
PUBLIC WORKS ADMINISTRATION					
Personnel Costs	244,420	280,058	299,544	19,486	6.96%
Operating Expense	5,057	8,000	6,250	(1,750)	-21.88%
GIS Expenditures	-	-	17,657	17,657	0.00%
Vehicle O & M	1,703	3,000	3,000	-	0.00%
Sub-total	251,180	291,058	326,451	35,393	12.16%
PUBLIC WORKS STREETS					
Personnel Costs	628,885	603,384	658,304	54,920	9.10%
Overtime	29,805	25,000	25,000	-	0.00%
Operating Expense	26,335	35,000	40,000	5,000	14.29%
Health and Safety	21,414	16,000	22,400	6,400	40.00%
BGE	24,636	35,000	35,000	-	0.00%
Telephone	7,674	6,000	7,000	1,000	16.67%
Storm Drains	13,534	10,000	11,000	1,000	10.00%
Tree Maintenance	2,200	5,000	5,000	-	0.00%
Uniforms	12,890	10,000	11,500	1,500	15.00%
Motor Vehicle Expense	34,854	50,000	45,000	(5,000)	-10.00%
Vehicle Fuel	34,829	37,000	37,000	-	0.00%
Street Signs	4,716	5,000	5,500	500	10.00%
Striping	439	5,000	4,000	(1,000)	-20.00%
Sidewalk Repair	959	3,000	15,000	12,000	400.00%
Low Income Housing Assistance	3,717	-	-	-	0.00%
Property Insuarnace	25,000	26,000	26,000	-	0.00%
Employee Training	1,022	1,000	-	(1,000)	-100.00%
Sub-total	872,909	872,384	947,704	75,320	8.63%
STREET LIGHTING					
Street Lighting	279,020	270,000	300,000	30,000	11.11%
Sub-total	279,020	270,000	300,000	30,000	11.11%
WINTER OPERATIONS					
Operating Expense	9,082	10,500	10,500	-	0.00%
Sub-total	9,082	10,500	10,500	-	0.00%
SOLID WASTE					
Personnel Costs	265,566	298,759	300,892	2,133	0.71%
Operating Expenditures	17,619	5,000	5,000	-	0.00%
Health and Safety	-	-	1,000	1,000	0.00%
Tipping Fee	167,631	160,000	160,000	-	0.00%
Recycling Expense	13,657	6,000	13,000	7,000	116.67%
Telephone	2,196	1,600	2,200	600	37.50%
NPDES Phase 2 Stormdrain Education	3,000	-	3,000	3,000	0.00%
Uniforms	2,327	3,500	3,500	-	0.00%
Motor Vehicle Expense	18,140	26,500	26,500	-	0.00%
Vehicle Fuel	20,634	27,500	27,500	-	0.00%
Property Insurance	5,000	5,500	5,500	-	0.00%
Educational Video	4,000	-	-	-	0.00%
Sub-total	519,770	534,359	548,092	13,733	2.57%

FY 2009 BUDGET SUBMISSION
GENERAL FUND - EXPENDITURES

Description	FY 2007 Actual	FY 2008 Appropriation	FY 2009 Request	Change	% Change FY '09 vs '08
				FY '09 vs '08 Incr (Decr)	
RETIREMENT					
401 Plan - Defined Contribution Plan	160,423	188,000	186,953	(1,047)	-0.56%
Police Pension Plan	231,681	258,660	292,286	33,625	13.00%
Defined Benefits Plan	103,598	111,306	127,709	16,403	14.74%
Sub-total	495,702	557,966	606,948	48,982	8.78%
PAYROLL RELATED					
Workmans Compensation	184,406	202,610	213,995	11,385	5.62%
FICA	374,045	405,000	413,412	8,412	2.08%
Medical Insurance	938,869	1,038,784	1,043,434	4,650	0.45%
Unemployment	5,680	5,000	6,500	1,500	30.00%
Rate Stabilization	-	-	-	-	0.00%
Sub-total	1,503,000	1,651,394	1,677,342	25,948	1.57%
MISCELLANEOUS					
Drug and Alcohol testing	-	1,000	1,000	-	0.00%
On-line Payment System	10	-	1,200	1,200	
Parking Lease	9,869	9,000	10,255	1,255	13.94%
Liquor Control Board	1,529	1,600	1,600	-	0.00%
Property Insurance	7,500	7,500	7,500	-	0.00%
Internet	2,805	3,060	3,060	-	0.00%
PFP Administration	-	-	-	-	0.00%
Employee Training	2,612	7,000	-	(7,000)	-100.00%
Miscellaneous Expense	161,522	50,000	50,400	400	0.80%
General Fund Contingency	-	-	10,000	10,000	0.00%
Rainy Day account	-	500,000	-	(500,000)	-100.00%
Sub-total	185,847	579,160	85,015	(494,145)	-85.32%
PARKS AND RECREATION					
Parks and Recreation Committee	24,000	24,000	24,000	-	0.00%
Parks Maintenance	17,738	10,000	12,000	2,000	20.00%
Swim Club	3,570	5,000	5,000	-	0.00%
Property Insurance	9,000	9,500	9,500	-	0.00%
Sub-total	54,308	48,500	50,500	2,000	4.12%
DEBT SERVICE - Principal					
1990 CDA Infrastructure	-	-	-	-	0.00%
DPW Dump Truck Loan	14,407	-	-	-	0.00%
Hospitality Way	24,140	25,369	26,662	1,292	5.09%
CDA 2000 Infrastructure - Municipal Center	69,500	74,500	78,900	4,400	5.91%
CDA 2002 Infrastructure - Maintenance Shop	82,600	85,000	88,100	3,100	3.65%
Trash Truck	61,446	62,876	64,347	1,471	2.34%
CDA 2004 Infrastructure - Shop	25,000	30,000	29,300	(700)	-2.33%
Capital Projects - Suntrust Bank	50,000	50,000	50,000	-	0.00%
Line of Credit - Cecil Bank	-	26,000	50,000	24,000	92.31%
Line of Credit - Harford Bank	150,000	-	-	-	0.00%
Line of Credit - Harford Bank	-	-	-	-	0.00%
Sub-total	477,093	353,745	387,309	33,564	9.49%

FY 2009 BUDGET SUBMISSION
CAPITAL PROJECTS (GENERAL FUND)
EXPENDITURES

Description	FY 2007 Actual	FY 2008 Appropriation	FY 2009 Request	Change FY '09 vs '08 Incr (Decr)	% Change FY '09 vs '08
EXPENDITURES					
General Government Capital Projects	-	115,600	-	(115,600)	-100.00%
Public Works Administration Computer Systems	-	-	2,500	2,500	
Public Works Admin. Curb, Gutter, Sidewalks - HUR Funded	-	70,000	70,000	-	0.00%
Public Works Administration Street Overlay - HUR Funded	-	453,000	430,118	(22,882)	-5.05%
Public Works Administration Storm Drains - HUR Funded	-	33,000	-	(33,000)	-100.00%
Street Camera Project	138,525	19,000	-	(19,000)	-100.00%
Police Capital Purchases	-	19,720	-	(19,720)	-100.00%
Public Works Administration Capital Purchases	29,633	124,000	378,300	254,300	205.08%
Community Development Block Grants (CDBG) Projects	30,607	572,741	100,036	(472,705)	-82.53%
Police Cars	180,816	147,000	122,500	(24,500)	-16.67%
Total Expenditures	912,944	1,554,061	1,103,454	(450,607)	-29.00%

FY 2009 BUDGET SUBMISSION
WATER FUND EXPENSES

Description	FY 2007	FY 2008	FY 2009	Change	% Change
	Actual	Appropriation	Request	FY '09 vs '08 Incr (Decr)	
FY '09 vs '08					
COST OF SERVICE					
Salaries	208,035	384,464	290,003	(94,461)	-24.57%
Overtime	18,913	-	-	-	0.00%
Uniforms	1,267	5,000	5,000	-	0.00%
401 Plan	22,816	39,321	22,776	(16,544)	-42.08%
Workman's Compensation	17,922	22,717	15,341	(7,376)	-32.47%
FICA	26,691	42,972	24,891	(18,081)	-42.08%
Medical Insurance	117,436	79,646	91,451	11,805	14.82%
Miscellaneous Expense	2,896	-	-	-	0.00%
Energy Costs	193,109	225,000	240,000	15,000	6.67%
Telephone	2,939	2,000	2,500	500	25.00%
Vehicle Maintenance	4,379	5,000	5,000	-	0.00%
Process Chemicals	35,837	32,000	38,500	6,500	20.31%
Process Equipment Maintenance	39,217	25,000	27,000	2,000	8.00%
Lab Testing	11,959	19,000	22,000	3,000	15.79%
Instrument Maintenance	8,918	5,000	8,000	3,000	60.00%
Construction and Maintenance	22,050	30,000	30,000	-	0.00%
Water Purchase	245,047	280,000	280,000	-	0.00%
Lab. Chemical & Supplies	5,365	6,000	7,000	1,000	16.67%
Pump Station Maintenance	-	5,000	5,000	-	0.00%
Sub-total	984,796	1,208,119	1,114,463	(93,657)	-7.75%
OTHER EXPENSES					
Salaries	31,873	34,310	35,375	1,065	3.10%
Operating Expense	6,810	10,479	10,479	-	0.00%
Health & Safety	-	44,657	6,485	(38,172)	-85.48%
Audit Expense	6,121	5,000	4,500	(500)	-10.00%
APG Management	122,422	75,163	-	(75,163)	-100.00%
On-line Payment System fees	1,443	-	4,896	4,896	
Property and Casualty Insurance	6,000	10,000	7,000	(3,000)	-30.00%
Employee Training	3,771	3,500	4,000	500	14.29%
Miscellaneous Expense	52,202	20,000	60,000	40,000	200.00%
Maintenance Building and Grounds	5,979	5,000	5,000	-	0.00%
Fire Hydrant Maintenance	2,958	15,000	10,000	(5,000)	-33.33%
MTBE Costs	30,840	24,000	29,000	5,000	20.83%
Sub-total	270,419	247,109	176,735	(70,374)	-28.48%
DEBT SERVICE - Principal					
1996 Water Tower Loan	34,406	45,875	49,315	3,441	7.50%
2000 Capital Projects Loan - Series 1999	108,651	113,820	119,519	5,699	5.01%
2003 Swan Meadow Water Tower Loan	17,364	17,981	18,657	676	3.76%
2007 Series B Water Infrastructure Loan	-	105,000	107,500	2,500	2.38%
Sub-total	160,421	282,676	294,992	12,316	4.36%
DEBT SERVICE - Interest					
1996 Water Tower Loan	13,082	11,513	9,036	(2,477)	-21.52%
2000 Capital Projects Loan - Series 1999	47,295	43,415	37,716	(5,699)	-13.13%
2003 Swan Meadow Water Tower Loan	9,045	8,506	7,830	(676)	-7.94%
Line of Credit - Harford Bank	2,057	-	-	-	0.00%
2007 Series B Water Infrastructure Loan	-	126,835	117,120	(9,715)	-7.66%
Sub-total	71,479	190,269	171,702	(18,567)	-9.76%
CAPITAL EXPENSES					
Capital Projects	290,819	3,945,859	980,070	(2,965,789)	-75.16%
Capital Maintenance	-	-	30,000	30,000	
Capital Purchases	-	10,000	-	(10,000)	-100.00%
Meter Replacement Program	19,221	20,000	20,000	-	0.00%
Sub-total	310,040	3,975,859	1,030,070	(2,945,789)	-74.09%
GRAND TOTAL					
	1,797,155	5,904,032	2,787,961	(3,116,071)	-52.78%

**FY 2009 BUDGET SUBMISSION
SEWER FUND EXPENSES**

	FY 2007	FY 2008	FY 2009	Change	% Change
Description	Actual	Appropriation	Request	FY '09 vs '08 Incr (Decr)	FY '09 vs '08
COST OF SERVICE					
Salaries	704,873	787,946	778,061	(9,885)	-1.25%
Overtime	35,683	-	-	-	0.00%
Uniforms	2,745	3,100	5,100	2,000	64.52%
Vehicle Fuel	17,350	-	-	-	0.00%
401 Plan	41,681	55,359	59,367	4,008	7.24%
Workmans Comp	22,198	31,982	33,584	1,601	5.01%
FICA	57,990	60,500	64,880	4,380	7.24%
Medical Insurance	132,064	139,763	161,437	21,674	15.51%
Miscellaneous	30,393	-	-	-	0.00%
Energy Costs	312,121	335,000	385,000	50,000	14.93%
Telephone	10,580	9,000	10,000	1,000	11.11%
Vehicle Maintenance	21,762	17,500	23,000	5,500	31.43%
Process Chemicals	158,945	150,000	180,000	30,000	20.00%
Process Equipment Maintenance	48,244	54,000	60,000	6,000	11.11%
Lab Testing	1,159	3,000	3,000	-	0.00%
Operating Instrument Maintenance	8,893	12,000	12,000	-	0.00%
Gas and Electric Systems	-	22,000	22,000	-	0.00%
Lab Chemicals and Supplies	11,467	15,000	20,000	5,000	33.33%
Compost Operation	53,042	28,000	48,000	20,000	71.43%
Pump Station Maintenance	28,074	30,000	30,000	-	0.00%
Pretreatment Operating	-	10,000	15,000	5,000	50.00%
Sludge Disposal	13,844	-	-	-	0.00%
Compost Testing	-	2,500	3,000	500	20.00%
Sub-total	1,713,108	1,766,651	1,913,429	146,777	8.31%
OTHER EXPENSES					
Salaries	63,607	67,910	70,038	2,128	3.13%
Operating Expense	6,626	10,674	10,674	-	0.00%
Health and Safety	9,863	36,993	17,468	(19,525)	-52.78%
Audit	16,360	13,500	12,000	(1,500)	-11.11%
On-line Payment System fees	1,443	-	4,896	4,896	
Property and Casualty Insurance	27,000	30,000	30,000	-	0.00%
Training	7,518	6,000	7,000	1,000	16.67%
Miscellaneous	19,048	24,500	67,576	43,076	175.82%
Construction and Maintenance	14,044	15,000	17,000	2,000	13.33%
Maintenance, Building and Grounds	13,641	12,500	20,000	7,500	60.00%
Sub-total	179,150	217,077	256,652	39,575	18.23%
DEBT SERVICE - Principal					
1992 MWQFA Loan: Principal - Rigdon Road	12,450	13,005	13,585	580	4.46%
1991 MWQFA Loan: Principal - Law Street	18,267	19,161	20,098	937	4.89%
1998 MWQFA Loan: Principal - BNR Modification	38,734	40,043	41,396	1,353	3.38%
Sub-total	69,451	72,209	75,079	2,870	3.97%
DEBT SERVICE - Interest					
1992 MWQFA Loan: Interest - Rigdon Road	4,888	3,124	3,330	206	6.59%
1991 MWQFA Loan: Interest - Law Street	6,630	5,084	4,205	(879)	-17.29%
1998 MWQFA Loan: Interest - BNR Modification	23,161	20,100	18,747	(1,353)	-6.73%
Sub-total	34,679	28,309	26,282	(2,027)	-7.16%
CAPITAL EXPENSES					
Capital Expenditures	100,986	714,100	715,000	900	0.13%
Capital Purchases	-	10,000	-	(10,000)	-100.00%
Sub-total	100,986	724,100	715,000	(9,100)	-1.26%
GRAND TOTAL	2,097,374	2,808,346	2,986,442	178,096	6.34%

FY 2009 BUDGET SUBMISSION
STADIUM FUND EXPENSES

Description	FY 2007 Actual	FY 2008 Appropriation	FY 2009 Request	Change FY '09 vs '08 Incr (Decr)	% Change FY '09 vs '08
EXPENSES					
Stadium Expenses					
Operating Expense	2,750	1,000	10,000	9,000	900.00%
Audit Expense	9,626	16,000	10,000	(6,000)	-37.50%
Property and Casualty Insurance	40,000	40,000	40,000	-	0.00%
Sub-total	52,376	57,000	60,000	3,000	5.26%
Debt Service - Principal					
2001B CDA for Stadium Land	70,000	80,000	80,000	-	0.00%
2001A CDA for Stadium Construction	205,300	215,300	224,400	9,100	4.23%
2002 CDA for Stadium Infrastructure	42,200	43,300	44,600	1,300	3.00%
Harford Bank for McDonald Property Purchase	36,313	36,313	36,313	-	0.00%
Sub-total	353,813	374,913	385,313	10,400	2.77%
Debt Service - Interest					
2001B CDA for Stadium Land	115,677	111,698	106,698	(5,000)	-4.48%
2001A CDA for Stadium Construction	196,448	189,220	179,454	(9,766)	-5.16%
2002 CDA for Stadium Infrastructure	34,168	33,137	32,000	(1,137)	-3.43%
Harford Bank for McDonald Property Purchase	16,572	10,197	10,865	668	6.56%
Sub-total	362,865	344,251	329,017	(15,234)	-4.43%
TOTAL EXPENSES	769,054	776,164	774,330	(1,834)	-0.24%

**CITY OF ABERDEEN
FY 2009 BUDGET SUBMISSION
GENERAL FUND BY DEPARTMENT**

Department	FY 2006 Actual	FY 2007 Actual	FY 2008 Appropriation	FY 2009 Request	Change FY '09 vs '08 Incr (Decr)	% Change FY '09 vs '08
Legislative	174,234	115,100	104,500	108,000	3,500	3.35%
Executive	190,384	299,263	338,845	413,366	74,521	24.90%
Elections	6,954	15,519	10,000	-	(10,000)	-100.00%
Finance	278,366	324,380	373,734	362,030	(11,704)	-3.13%
Legal	85,430	129,603	115,000	125,000	10,000	8.70%
Planning and Community Development	164,771	209,832	283,243	220,097	(63,146)	-22.29%
Government Building	329,563	343,682	379,207	407,965	28,758	7.58%
General Government	71,455	130,143	86,040	96,000	9,960	11.58%
Health and Safety	13,363	874	2,000	6,485	4,485	224.25%
Police	3,039,063	3,509,116	3,791,413	3,845,770	54,357	1.43%
Fire	90,882	80,000	80,000	100,000	20,000	25.00%
Public Works Administration	223,896	251,180	291,058	326,451	35,393	12.16%
Public Works Streets	730,225	872,909	872,384	947,704	75,320	8.63%
Street Lighting	268,280	279,020	270,000	300,000	30,000	11.11%
Winter Operations	10,590	9,082	10,500	10,500	-	0.00%
Solid Waste	489,507	519,770	534,359	548,092	13,733	2.57%
Retirement	409,179	495,702	557,966	606,948	48,982	8.78%
Payroll Related	1,546,848	1,503,000	1,651,394	1,677,342	25,948	1.57%
Miscellaneous	72,353	185,847	579,160	85,015	(494,145)	-85.32%
Parks and Recreation	38,709	54,308	48,500	50,500	2,000	4.12%
Debt Service	686,244	845,129	710,040	727,571	17,530	2.47%
Transfers Out	300,000	1,216,792	1,273,345	1,296,492	23,147	1.82%
Total Operating	9,220,296	11,390,251	12,362,688	12,261,327	(101,361)	-0.82%
Capital Projects	723,086	912,944	1,554,061	1,103,454	(450,607)	-29.00%
Total General Fund	9,943,382	12,303,195	13,916,749	13,364,781	(551,968)	-3.97%

CAPITAL PROJECTS

**FY 2009 BUDGET SUBMISSION
LIST OF CAPITAL PROJECTS**

FUND	DESCRIPTION	AMOUNT
CAPITAL BUDGET (General Fund)		
	Public Works Projects (Curb, Gutter, Sidewalk/ Street Overlay) - HUR funded	500,118
	Public Works Administration Capital Purchases (Vehicle replacement, Shop equipment, etc)	378,300
	Public Works Administration Computer Systems	2,500
	Police Cars	122,500
	Community Development Block Grants (CDBG) Projects	100,036
	Total General Fund	1,103,454
WATER FUND		
	Design of the Heat Center Water Tower	201,970
	Production Well Redevelopment	100,000
	Single Axle Dump #21 1995	94,100
	Water Tower Safety Climbing System Krouse Tower	75,000
	Water Resource Element Study.	70,000
	Step Van #6 1993	65,000
	500 Block of Law St. Line replacement	37,000
	Soda Ash Feeder Replacement	33,000
	MTBE Monitoring	32,000
	Krouse Water Tower Overflow Pipe	32,000
	Engineering/Review Improvements to Perchlorate Filters	30,000
	Improvements to Perchlorate Filters (1/yr)	30,000
	Air Compressor 185 #42 1986	20,000
	Generator Feed Gasden Rd. Wells (7-10) Engineering	20,000
	Superintendent Vehicle	20,000
	Miscellaneous water line replacements	18,000
	Water Treatment Plant Chlorine Feed System Replacement	18,000
	Perchlorate Monitoring	15,000
	Influent and Discharge Flow Meter Replacement (Mag)	15,000
	Well Head Protection	14,000
	HEAT Center Booster Station Bypass Engineering	10,000
	Hydrant Post Rd. & New County replacement & valve	8,000
	Miscellaneous Hydrant Parts	5,000
	Gas Detectors	5,000
	Northeast Water Tower Coating Inspection	3,000
	Krouse Water Tower Coating Inspection	3,000
	Hillcrest Water Tower Coating Inspection	3,000
	Swan Meadows Water Towers Coating Inspection	3,000
	Total Water Fund	980,070
SEWER FUND		
	Jet Truck	295,000
	Gas Detectors	20,000
	I & I Projects	400,000
	Total Sewer Fund	715,000
GRAND TOTAL		2,798,524