COUNCIL OF THE CITY OF ABERDEEN
Ordinance No. 20-O-07

Date Introduced:	April 27, 2020
Sponsored by:	Councilman Adam Hiob and Councilwoman Sandra Landbeck
Public Hearing:	May 11, 2020
Amendments Adopted:	None
Date Adopted:	May 26, 2020
Date Effective:	July 1, 2020

ORDINANCE NO. 20-O-07
BUDGET FY 2020-2021

AN ORDINANCE CONCERNING THE CITY OF ABERDEEN FY 2020-2021 BUDGET FOR the purpose of adopting the City of Aberdeen FY 2020-2021 Budget; and all matters generally relating thereto.

SECTION 1: BE IT ENACTED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF ABERDEEN THAT the Budget for the City of Aberdeen for fiscal year beginning 1 July 2020 and ending 30 June 2021, attached hereto as Attachment 1 and incorporated herein by reference, and entitled, **"City of Aberdeen, Operating and Capital Budgets, Fiscal Year 2021 (July 1, 2020 – June 30, 2021)"**, is adopted and for all purposes shall be considered the FY 2020-2021 Budget for the City of Aberdeen. The Budget shall include revenue and expenditures for the Water Enterprise Fund, Sewer Enterprise Fund, Stadium Enterprise Fund, General Fund, and all Capital Budgets related thereto.

SECTION 2: BE IT FURTHER ENACTED THAT the FY 2021 General Fund Budget is based on an annual real property tax rate of $0.64 per $100 of assessed value and an annual personal property tax rate of $1.70 per $100 of assessed value, both of which are levied and imposed by this Ordinance upon all properties within the City of Aberdeen that are subject to real and personal property taxation.

SECTION 3: BE IT FURTHER ENACTED THAT the FY 2021 Water Use Rate shall be a minimum charge of $20.66 for the first 3,500 gallons or less and $6.24 per each additional 1,000 gallons. The Sanitary Sewer Use Rate shall be a minimum charge of $24.83 for the first 3,500 gallons or less of metered water and $7.08 per each additional 1,000 gallons of metered water.

SECTION 4: AND BE IT FURTHER ENACTED THAT this Ordinance shall become effective on 1 July, 2020.

COUNCIL OF THE CITY OF ABERDEEN

Patrick L. McGrady, Mayor

Adam H. Hiob, Councilman

Jason W. Kolligs, Councilman

Sandra J. Landbeck, Councilwoman

Timothy W. Lindecamp, Councilman

ATTEST:

Monica A. Correll, City Clerk

Date May 26, 2020

SEAL:

CITY OF ABERDEEN, MARYLAND

OPERATING AND CAPITAL BUDGETS

FISCAL YEAR 2021
(July 1, 2020 - June 30, 2021)

TABLE OF CONTENT

INTRODUCTION	1 - 2
BUDGET DISCUSSION	
1. General Fund Operating	3 - 10
2. Enterprise Funds	11 - 12
DETAIL FINANCIAL DATA - REVENUES	
1. General Fund	13 - 14
2. Capital Projects Fund	15
3. Water Fund	16
4. Sewer Fund	17
5. Stadium Fund	18
DETAIL FINANCIAL DATA - EXPENDITURES	
1. General Fund	19 - 22
2. Capital Projects Fund	23
3. Water Fund	24
4. Sewer Fund	25
5. Stadium Fund	26
LIST OF CAPITAL PROJECTS	27 - 30

Introduction

A municipal budget is far more than a financial document; it reflects the priorities and key objectives set by the municipality for the next twelve to eighteen months. So, when examining the budget, one must not simply look at the column of numbers on a page but also try to see what the municipality wishes to accomplish over the next year. This budget was also developed amid the Covid-19 pandemic and reflects our best understanding and estimates of the economic influences it may have during the upcoming Fiscal Year. The budget provides some explanations, by department/function, of what the City of Aberdeen wishes to concentrate on in Fiscal Year 2021.

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 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 is actually four separate budgets; the General Fund (Operating and Capital) supported by tax revenue 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 to provide them well. The proposed budgets will maintain the quality of services expected by the community.

Budget Summary by Fund

Fund	FY 2020 Working Appropriation	FY 2021 Request	Change Incr (Decr)	% Change
General Fund	19,318,503	17,042,451	(2,276,051)	-11.8%
Capital Projects Fund	3,088,078	830,000	(2,258,078)	-73.1%
Water Fund	4,012,181	3,752,642	(259,539)	-6.5%
Sewer Fund	4,593,325	4,652,521	59,196	1.3%
Stadium Fund	1,065,773	2,729,304	1,663,531	156.1%
Grand Total	32,077,859	29,006,918	(3,070,941)	-9.6%

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 2021 budget is $0.64 per $100 of assessable base. The Personal Property Tax rate is $1.70 per $100 assessable base. Property taxes are projected to be $10,888,164.

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 $263,296.

State Shared Revenue. In this category are Income Tax, and Highway User Revenues (HUR). The City is projected to see a reduction in HUR funds from the State due to the COVID-19 Pandemic. State Shared Revenues are projected to be $1,790,000.

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 $109,250.

Police Grants. State Aid for Police Protection and Special Patrols are included in this category. The State allocates funds to the County based on population density, net taxable income, assessable base, and per capita police expenditures. The funds are divided between the County and municipalities on the basis of relative police expenditures for the immediate preceding fiscal year. The Aberdeen Police Department performs special patrols where it occasionally participates in joint operations with the State and Federal governments, and also patrols certain County and business premises. The costs of these patrols are reimbursed. Police Grants are projected to be $366,149.

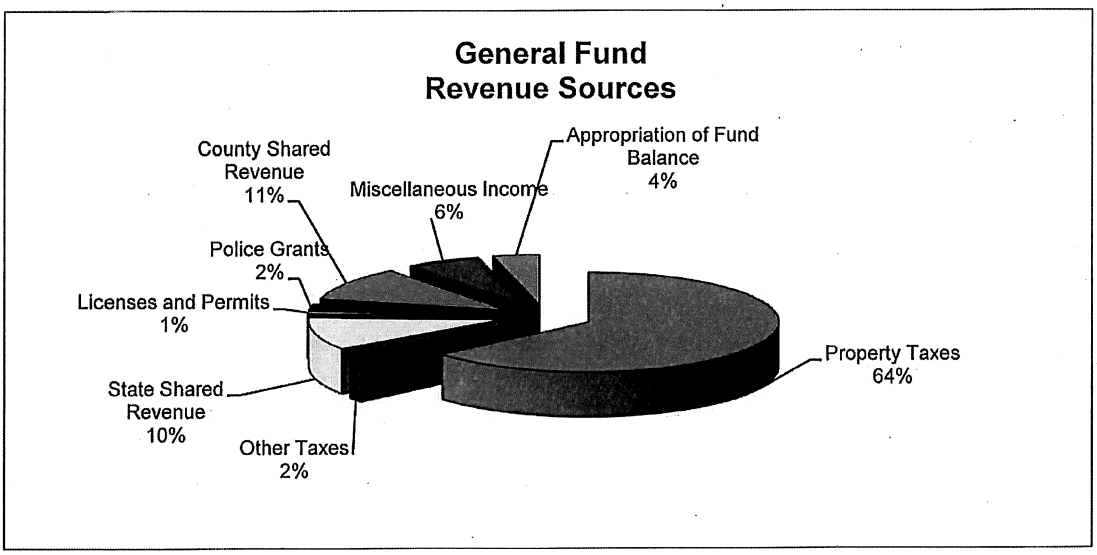
County Shared Revenue. The two major items in this category are Police Tax Differential and Hotel Tax. Aberdeen's share of the Hotel Tax is projected to be $500,000, which is less than the amounts of the last two years, because of the effect of the COVID-19 Pandemic. The Police Tax Differential is revenue returned to the City by the County to compensate for police services it provides in lieu of services that would otherwise be provided by the County. County Shared Revenues are projected to be $1,870,284.

Miscellaneous Income. This category includes all other revenue sources that could not fit into any of the preceding categories. Miscellaneous Revenues are projected to be $1,086,000.

Appropriation of Fund Balance. The City will be appropriating $669,308 from Unassigned Fund Balance to fund capital projects and Stadium Fund expenses.

General Fund Revenue Sources

Description	Amount	% of Budget
Property Taxes	10,888,164	64%
Other Taxes	263,296	2%
State Shared Revenue	1,790,000	10%
Licenses and Permits	109,250	1%
Police Grants	366,149	2%
County Shared Revenue	1,870,284	11%
Miscellaneous Income	1,086,000	6%
Appropriation of Fund Balance	669,308	4%
Total Revenues	17,042,451	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 21 request: $103,716.

Executive. The executive portion of the budget supports the activities of the City Manager, City Clerk, Human Resources Director, IT Coordinator, Safety Director and Administrative Assistant. FY 21 request: $603,347.

Elections. No election is scheduled for next year. FY 21 request: $0.

Finance. The Finance Department oversees all the financial matters of the City, including water and sewer billings, accounts payable, tax collection, the budget, and procurement. In addition, the department also oversees the receptionist desk. There are nine employees in the department who tend to these functions. FY 21 request: $580,481.

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 21 request: $85,000.

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 a contracting position to continue its Main Street Alliance initiative started in FY 19. FY 21 request: $329,073.

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 21 request: $871,600.

General Government. The General Government area of the budget includes City contributions to our boards and commissions as well as several allied agencies that provide valuable public and quasi-public services to the residents of Aberdeen. Those recipients include the Boys and Girls Club, the Appearance and Preservation Committee, the Economic Development Commission, the Heritage Committee and the Army Alliance. Costs for community promotions are also included in this category. FY 21 request: $83,500.

Health and Safety. The general health and safety needs and requirements are budgeted in this category. FY 21 request: $20,500.

Police. Aberdeen is fortunate to have a top-rated Police Department. In 2015 the Department became CALEA Certified becoming one of the few municipal departments earning this distinction. The department budgeted for forty-four sworn officers and twenty-three non-sworn personnel including dispatch, and code enforcement. FY 21 request: $4,670,858.

Fire. Aberdeen is served by a volunteer Fire Department (AFD). The City supports this dedicated group of volunteers. FY 21 request: $292,803.

Public Works Administration. Public Works provides many services which are paid both through the General Fund and the enterprise funds (water and sewer). Public Works Administration is that area of the budget that includes the personnel that serve all of these functions to include the Director of Public Works, Public Works Administrative Assistant, City Engineers, City Inspector and GIS Specialist. FY 21 request: $533,149.

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 21 request: $1,128,025.

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 21 request: $275,000.

Winter Operations. During snow and ice storms, the Aberdeen Department of Public Works is responsible to plow and treat all City owned streets. Over the past several years the City has invested in its winter operations by adding a new enclosed salt storage facility with over three times the storage capacity of the former storage facility. The City has also upgraded its truck fleet and inventory of salt spreaders over the past several fiscal years. The City places Winter Operations in its budget but does not try to precisely estimate the yearly costs; as such, costs are highly dependent on the frequency and intensity of winter storms. FY 21 request: $40,000.

Solid Waste. Trash and recycling collection and disposal are in this portion of the budget. The City owns four trash trucks, a pickup truck with a lift gate, and a stake body truck to pick up trash, co-mingled recycling, bulk pick-ups, and yard waste. A fifth trash truck was acquired in FY 20. The City services approximately 4,538 residential units on a weekly basis. Collected materials are disposed of through Harford County for which the City pays a tipping fee. Aberdeen has seen extraordinary improvements in its solid waste management with the purchase of standardized collection containers (Toters) in FY18 and the abolition of the "pay as you throw" sticker system in FY19. FY 21 request: $768,359.

Municipal Separate Storm Sewer Systems. A new federal regulation requires the implementation and maintenance of a storm water management system to protect surface and ground water by reducing the amount of sediments and pollution from municipal storm sewer systems. The implementation of this

mandate would require significant funds. The City has started the implementation of this mandate. FY 21 request: $100,000.

Retirement. The City offers several different retirement opportunities for its employees. Most employees are covered under a defined contribution program through 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). FY 21 request: $1,402,008.

Payroll Related. There are payroll related costs associated with employing over 170 employees, including health insurance, Workman's Compensation Insurance, and FICA. The FY 21 request is $2,256,737.

Miscellaneous. Costs that do not fit neatly into another department/function are deemed to be Miscellaneous. FY 21 request is $231,173.

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 21 request is $136,300.

Debt Service. The City has incurred debt for several capital projects including the City Hall and the Public Works facility. FY 21 request: $621,690 for principal payments and $102,313 for interest payments.

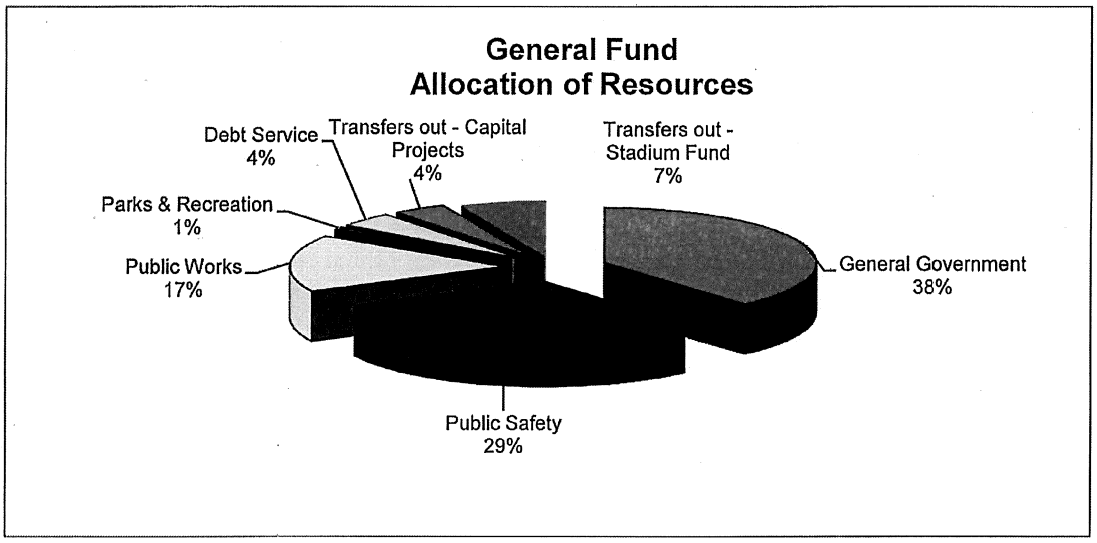
Transfers. The City transfers funds to the Capital Projects Fund for capital constructions and purchases. It also transfers funds to the Stadium Fund to support its operations, principally debt service. FY 21 request: $690,000 to the Capital Projects Fund and $1,116,820 to the Stadium Fund.

Opiribo Jack
Director of Finance

Randy Robertson
City Manager

General Fund Allocation of Resources

Description	Amount	% of Budget
General Government	6,567,134	38%
Public Safety	4,963,661	29%
Public Works	2,844,533	17%
Parks & Recreation	136,300	1%
Debt Service	724,004	4%
Transfers out - Capital Projects	690,000	4%
Transfers out - Stadium Fund	1,116,820	7%
Total Expenditures	17,042,451	100%



Governmental Funds Summary

Description	General Fund	Capital Projects	Total
Revenues:			
Property Taxes	10,888,164	-	10,888,164
Other Taxes	263,296	-	263,296
State Shared Revenue	1,790,000	-	1,790,000
Licenses and Permits	109,250	-	109,250
Police Grants	366,149	-	366,149
County Shared Revenue	1,870,284	-	1,870,284
Miscellaneous Income	1,086,000	-	1,086,000
Appropriation of Fund Balance	669,308	140,000	809,308
Transfers in	-	690,000	690,000
Total Revenues	17,042,451	830,000	17,872,451
Expenditures:			
Salaries and Benefits	10,574,749	-	10,574,749
Other Expenses	3,936,878	-	3,936,878
Debt Service	724,004	-	724,004
Capital Projects	-	830,000	830,000
Transfers out	1,806,820	-	1,806,820
Total Expenditures	17,042,451	830,000	17,872,451

General Fund Expenditures by Department

Department	FY 2019 Actual	FY 2020 Working Appropriation	FY 2021 Request	Change FY '21 vs '20 Incr (Decr)	% Change FY '21 vs '20
Legislative	110,811	121,832	103,716	(18,116)	-14.87%
Executive	501,672	646,072	603,347	(42,725)	-6.61%
Elections	-	9,500	-	(9,500)	-100.00%
Finance	531,692	611,533	580,481	(31,052)	-5.08%
Legal	76,459	156,000	85,000	(71,000)	-45.51%
Planning and Community Development	364,179	328,454	329,073	620	0.19%
Government Building	976,367	2,113,322	871,600	(1,241,722)	-58.76%
General Government	83,714	85,500	83,500	(2,000)	-2.34%
Health and Safety	18,257	31,075	20,500	(10,575)	-34.03%
Police	4,284,834	4,702,616	4,670,858	(31,759)	-0.68%
Fire	283,213	350,000	292,803	(57,196)	-16.34%
Public Works Administration	506,665	510,189	533,149	22,960	4.50%
Public Works Streets	1,006,432	1,025,580	1,128,025	102,445	9.99%
Street Lighting	337,783	340,000	275,000	(65,000)	-19.12%
Winter Operations	46,339	50,000	40,000	(10,000)	-20.00%
Solid Waste	745,724	752,410	768,359	15,949	2.12%
Municipal Separate Storm Sewer Systems	97,397	100,000	100,000	-	0.00%
Retirement	1,345,338	1,470,136	1,402,008	(68,128)	-4.63%
Payroll Related	1,792,717	2,119,258	2,256,737	137,479	6.49%
Miscellaneous	130,407	241,173	231,173	(10,000)	-4.15%
Parks and Recreation	115,815	110,750	136,300	25,550	23.07%
Debt Service	671,286	707,940	724,004	16,063	2.27%
Transfers Out	3,383,719	2,735,162	1,806,820	(928,342)	-33.94%
Total General Fund	**17,410,820**	**19,318,503**	**17,042,451**	**(2,276,051)**	**-11.78%**
Capital Projects	**1,749,021**	**3,088,078**	**830,000**	**(2,258,078)**	**-73.12%**

Enterprise Funds

Water Fund

The Water Fund is used to account for the daily operations of the water utilities. The operations distribute safe drinking water to over 5,000 customers through 82 water main miles with 4 water towers and 14 wells using 4 booster stations. The City purchases 400,000 gallons of water per day through an agreement with Harford County. The City has the ability to increase its purchases from the county up to 900,000 gallons per day, based on operational needs. Its main revenue sources are usage fees and capital connection fees. The capital connection fees are used to maintain existing infrastructure and future capacity. The water rates for FY 21 are: Minimum charge per 3,500 gallons or less of metered water is $20.66; over 3,500 gallons is $6.24 per 1,000 additional gallons. The capital connection fee is $10,500 per equivalent dwelling unit.

Sewer Fund

The Sewer Fund is used to account for the daily operations of the wastewater treatment facility. The operations collect sewage from over 5,000 homes and businesses through 72 sanitary sewer miles using 11 sewer pumping stations. Its main revenue sources are usage fees and capital connection fees. The capital connection fees are used to maintain existing infrastructure and future capacity. The sewer rates for FY 21 are: Minimum charge per 3,500 gallons or less of metered water is $24.83; over 3,500 gallons is $7.08 per 1,000 additional gallons. The capital connection fee is $5,400 per equivalent dwelling unit.

Stadium Fund

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

Enterprise Funds Summary

Description	Water Fund	Sewer Fund	Stadium	Total
Revenues:				
Operating Revenue	2,850,750	3,879,750	80,000	6,810,500
Non-Operating	528,450	224,900	1,532,484	2,285,834
Loan Proceeds	-	547,871	-	547,871
Appropriation of Fund Net Position	373,442	-	-	373,442
Transfer in	-	-	1,116,820	1,116,820
Total Revenues	3,752,642	4,652,521	2,729,304	11,134,467
Expenses:				
Cost of Service	2,062,820	2,701,735	-	4,764,555
Other Expenses	273,650	306,700	2,133,000	2,713,350
Debt Service	596,672	786,586	596,304	1,979,562
Capital Expenditures	819,500	857,500	-	1,677,000
Total Expenses	3,752,642	4,652,521	2,729,304	11,134,467

DETAIL FINANCIAL DATA – REVENUES

FY 2021 BUDGET SUBMISSION
GENERAL FUND - REVENUES

Description	FY 2019 Actual	FY 2020 Working Appropriation	FY 2021 Request	Change FY '21 vs '20 Incr (Decr)	% Change FY '21 vs '20
Property Taxes					
Real Estate Taxes	9,227,406	9,042,430	9,231,481	189,051	2.09%
Corporate Personal Property Tax	1,443,584	1,347,035	1,284,582	(62,453)	-4.64%
Utilities Personal Property	498,847	500,840	533,163	32,323	6.45%
Penalties and Interest	23,400	23,000	23,000	-	0.00%
Additions and Abatements	(44,559)	(12,000)	(8,000)	4,000	-33.33%
Discounts	(73,127)	(72,152)	(73,159)	(1,007)	1.40%
Fire Fighter Tax Credit	(12,874)	(14,337)	(11,520)	2,817	-19.65%
Water and Sewer Tax Credit	(5,189)	(5,050)	(7,085)	(2,035)	40.30%
Enterprise Zone Tax Credit	(86,506)	(87,212)	(84,298)	2,914	-3.34%
Sub-total	**10,970,982**	**10,722,554**	**10,888,164**	**165,610**	**1.54%**
Other Taxes					
Franchise Tax	166,567	164,939	166,506	1,567	0.95%
Mobile Home Tax	29,430	29,360	29,360	-	0.00%
Utility Pole Tax	66,724	66,724	67,430	706	1.06%
Sub-total	**262,721**	**261,022**	**263,296**	**2,274**	**0.87%**
State Shared Revenue					
Income Tax	1,781,080	1,300,000	1,150,000	(150,000)	-11.54%
Highway User Revenue	525,036	699,859	640,000	(59,858)	-8.55%
Sub-total	**2,306,116**	**1,999,859**	**1,790,000**	**(209,858)**	**-10.49%**
Licenses and Permits					
Traders License	36,801	35,000	25,000	(10,000)	-28.57%
Grading Permits	18,883	12,000	15,000	3,000	25.00%
Building Permits	46,633	30,000	35,000	5,000	16.67%
Site Plan Review	13,144	14,000	14,000	-	0.00%
Mobile Home Park Licenses	400	600	600	-	0.00%
Peddlers Permits	180	200	150	(50)	-25.00%
Public Works Agreement Revenue	340,921	-	15,000	15,000	
Deed Stamps and Tax Certificates	4,790	5,000	4,500	(500)	-10.00%
Sub-total	**461,753**	**96,800**	**109,250**	**12,450**	**12.86%**
Police Grants					
State Aid for Police Protection	269,742	293,299	280,149	(13,150)	-4.48%
Special Patrol Reinbursement	85,186	91,503	86,000	(5,503)	-6.01%
Seized Funds - Dept. of Justice	7,500	-	-	-	0.00%
Sub-total	**362,428**	**384,802**	**366,149**	**(18,653)**	**-4.85%**
County Shared Revenue					
In Lieu of Financial Corporation	7,142	7,142	7,142	-	0.00%
Tax Differential (Police)	1,207,748	1,219,767	1,310,402	90,635	7.43%
Activities Center (Senior Center)	49,392	51,204	52,740	1,536	3.00%
Hotel Tax	756,433	700,000	500,000	(200,000)	-28.57%
Sub-total	**2,020,715**	**1,978,113**	**1,870,284**	**(107,829)**	**-5.45%**

FY 2021 BUDGET SUBMISSION
GENERAL FUND - REVENUES

Description	FY 2019 Actual	FY 2020 Working Appropriation	FY 2021 Request	Change FY '21 vs '20 Incr (Decr)	% Change FY '21 vs '20
Other Grants					
State Grants	113,818	-	-	-	0.00%
County Grants	11,318	-	-	-	0.00%
Sub-total	**125,136**	**-**	**-**	**-**	**0.00%**
Miscellaneous Income					
Fines	14,219	20,000	15,000	(5,000)	-25.00%
Interest	285,154	48,000	150,000	102,000	212.50%
Other Rents	6,676	5,000	6,000	1,000	20.00%
APG Contract Fees	683,387	750,000	750,000	-	0.00%
Miscellaneous income - Other	64,282	25,000	35,000	10,000	40.00%
Police Miscellaneous Income	6,481	12,000	12,000	-	0.00%
Trash Stickers	6,428	-	-	-	0.00%
DPW Miscellaneous	40,456	20,000	10,000	(10,000)	-50.00%
Police Seized Assets	94,571	-	-	-	0.00%
Antenna Leases	72,986	71,031	73,000	1,969	2.77%
Stormwater management fees	125,855	20,000	35,000	15,000	75.00%
Annexation	30,364	-	-	-	0.00%
Sub-total	**1,430,860**	**971,031**	**1,086,000**	**114,969**	**11.84%**
Total Revenues	**17,940,710**	**16,414,180**	**16,373,143**	**(41,037)**	**-0.25%**
Other Financing Sources					
Loan Proceeds	69,500	-	-	-	0.00%
Appropriation of Fund Balance	-	2,904,322	669,308	(2,235,014)	-76.95%
Sale of Property	523,573	-	-	-	0.00%
Total Other Financing Sources	**593,073**	**2,904,322**	**669,308**	**(2,235,014)**	**-76.95%**
GRAND TOTAL	**18,533,783**	**19,318,503**	**17,042,451**	**(2,276,051)**	**-11.78%**

FY 2021 BUDGET SUBMISSION
CAPITAL PROJECTS FUND REVENUES

Description	FY 2019 Actual	FY 2020 Working Appropriation	FY 2021 Request	Change FY '21 vs '20 Incr (Decr)	% Change FY '21 vs '20
REVENUES					
BRAC Zone Improvement Grants	16,969	-	-	-	0.00%
Appropriation of Fund Balance		1,010,682	140,000	(870,682)	-86.15%
Miscellaneous Income		150,000		(150,000)	-100.00%
Transfer from General Fund	2,140,689	1,927,396	690,000	(1,237,396)	-64.20%
Total Revenue	**2,157,658**	**3,088,078**	**830,000**	**(2,258,078)**	**-73.12%**

FY 2021 BUDGET SUBMISSION
WATER FUND REVENUES

Description	FY 2019 Actual	FY 2020 Working Appropriation	FY 2021 Request	Change FY '21 vs '20 Incr (Decr)	% Change FY '21 vs '20
Operating					
APG Contract Fees	98,094	135,000	145,000	10,000	7.41%
Miscellaneous Income	11,726	10,000	10,000	-	0.00%
Utility Charges	2,368,888	2,428,939	2,556,750	127,811	5.26%
Tower Rental	70,771	71,031	73,000	1,969	2.77%
Late Penalty	28,362	26,000	26,000	-	0.00%
Service Charges	36,280	40,000	40,000	-	0.00%
Su-total	**2,614,120**	**2,710,970**	**2,850,750**	**139,780**	**5.16%**
Non-Operating					
Interest on Savings	514	400	450	50	12.50%
Demand Charge	142,906	130,000	130,000	-	0.00%
Water Meter Fee	12,443	25,000	20,000	(5,000)	-20.00%
Capital Connection	266,700	634,200	378,000	(256,200)	-40.40%
Sub-total	**422,563**	**789,600**	**528,450**	**(261,150)**	**-33.07%**
Other					
Appropriation of Net Position (Retained Earnings)	-	511,611	373,442	(138,169)	-27.01%
Sub-total	**-**	**511,611**	**373,442**	**(138,169)**	**-27.01%**
GRAND TOTAL	**3,036,683**	**4,012,181**	**3,752,642**	**(259,539)**	**-6.47%**

FY 2021 BUDGET SUBMISSION
SEWER FUND REVENUES

Description	FY 2019 Actual	FY 2020 Working Appropriation	FY 2021 Request	Change FY '21 vs '20 Incr (Decr)	% Change FY '21 vs '20
Operating					
APG Contract Fee	88,373	210,000	145,000	(65,000)	-30.95%
Miscellaneous Income	31,630	15,000	18,000	3,000	20.00%
Utility Charges	2,831,743	2,775,000	2,976,750	201,750	7.27%
Late Penalty	40,728	40,000	40,000	-	0.00%
Sludge	261,293	260,000	260,000	-	0.00%
ENR Fee	444,691	440,000	440,000	-	0.00%
Sub-total	**3,698,459**	**3,740,000**	**3,879,750**	**139,750**	**3.74%**
Non-Operating					
State Grants	120,000	-	-	-	0.00%
Interest on Savings	612	450	500	50	11.11%
S. Route 40 Front Foot Assessment	38,932	30,000	30,000	-	0.00%
Capital Connection	132,600	332,400	194,400	(138,000)	-41.52%
Sub-total	**292,144**	**362,850**	**224,900**	**(137,950)**	**-38.02%**
Other					
Loan proceeds	-	490,475	547,871	57,396	11.70%
Sub-total	**-**	**490,475**	**547,871**	**57,396**	**11.70%**
GRAND TOTAL	**3,990,603**	**4,593,325**	**4,652,521**	**59,196**	**1.29%**

FY 2021 BUDGET SUBMISSION
STADIUM FUND REVENUES

Description	FY 2019 Actual	FY 2020 Working Appropriation	FY 2021 Request	Change FY '21 vs '20 Incr (Decr)	% Change FY '21 vs '20
Operating					
Admissions and Amusement Tax	260,214	120,000	80,000	(40,000)	-33.33%
Facility Rental	14,280	25,000	-	(25,000)	-100.00%
Su-total	**274,494**	**145,000**	**80,000**	**(65,000)**	**-44.83%**
Non-Operating					
State Grants	-	-	1,419,000	1,419,000	
Interest Income on Leases	29,105	19,823	15,072	(4,750)	-23.96%
Lease Principal Receipts	91,769	93,183	98,412	5,228	5.61%
Sub-total	**120,874**	**113,006**	**1,532,484**	**1,419,478**	**1256.11%**
Other					
Transfer from General Fund	1,243,030	807,767	1,116,820	309,053	38.26%
Su-total	**1,243,030**	**807,767**	**1,116,820**	**309,053**	**38.26%**
GRAND TOTAL	**1,638,398**	**1,065,773**	**2,729,304**	**1,663,531**	**156.09%**

DETAIL FINANCIAL DATA – EXPENDITURES

FY 2021 BUDGET SUBMISSION
GENERAL FUND - EXPENDITURES

Description	FY 2019 Actual	FY 2020 Working Appropriation	FY 2021 Request	Change FY '21 vs '20 Incr (Decr)	% Change FY '21 vs '20
LEGISLATIVE					
Elected Officials Salary	57,728	58,594	59,941	1,348	2.30%
Operating Expense	35,801	26,592	24,902	(1,690)	-6.36%
Maryland Municipal League (MML) Dues	17,282	18,146	18,872	726	4.00%
Capital Purchases	-	18,500	-	(18,500)	-100.00%
Sub-total	**110,811**	**121,832**	**103,716**	**(18,116)**	**-14.87%**
EXECUTIVE					
Personnel Cost	458,011	522,407	547,302	24,895	4.77%
Overtime	141	1,000	500	(500)	-50.00%
Operating Expense	27,094	25,875	32,355	6,480	25.04%
Vehicle O & M	3,475	3,000	3,000	-	0.00%
Emergency Management	-	2,500	2,500	-	0.00%
Capital Purchases	8,590	73,100	-	(73,100)	-100.00%
Employee Training	1,371	15,200	14,700	(500)	-3.29%
Benefits Paid	2,990	2,990	2,990	-	0.00%
Sub-total	**501,672**	**646,072**	**603,347**	**(42,725)**	**-6.61%**
ELECTIONS					
Operating Costs	-	9,500	-	(9,500)	-100.00%
Sub-total	**-**	**9,500**	**-**	**(9,500)**	**-100.00%**
FINANCE					
Personnel Costs	478,450	543,533	524,881	(18,652)	-3.43%
Overtime	125	1,000	500	(500)	-50.00%
Operating Costs	13,204	14,000	22,100	8,100	57.86%
Audit	36,919	45,000	25,000	(20,000)	-44.44%
Employee Training	2,510	7,000	7,000	-	0.00%
Capital Purchases	483	1,000	1,000	-	0.00%
Sub-total	**531,692**	**611,533**	**580,481**	**(31,052)**	**-5.08%**
LEGAL					
Codification	8,392	6,000	5,000	(1,000)	-16.67%
Counsel	68,067	150,000	80,000	(70,000)	-46.67%
Sub-total	**76,459**	**156,000**	**85,000**	**(71,000)**	**-45.51%**
PLANNING AND COMMUNITY DEVELOPMENT					
Personnel Costs	240,963	281,454	283,093	1,640	0.58%
Overtime	314	-	-	-	0.00%
Operating Costs	32,051	40,000	35,980	(4,020)	-10.05%
Government Strategic Planning	69,377	-	-	-	
Vehicle O & M	1,051	1,000	1,500	500	50.00%
Employee Training	1,781	5,000	7,500	2,500	50.00%
Capital Purchases	18,641	1,000	1,000	-	0.00%
Sub-total	**364,179**	**328,454**	**329,073**	**620**	**0.19%**
GOVERNMENT BUILDINGS					
Operating Costs	11,281	11,600	7,000	(4,600)	-39.66%
Activity Center (Senior Center)	114,369	50,000	50,000	-	0.00%
IT	462,192	469,490	457,600	(11,890)	-2.53%
Municipal Buildings Operations	250,661	305,150	250,000	(55,150)	-18.07%
Janitorial Service	27,240	36,000	32,000	(4,000)	-11.11%
Capital Purchases	70,340	1,186,200	25,000	(1,161,200)	-97.89%
Property Insurance	40,284	54,882	50,000	(4,882)	-8.90%
Sub-total	**976,367**	**2,113,322**	**871,600**	**(1,241,722)**	**-58.76%**

FY 2021 BUDGET SUBMISSION
GENERAL FUND - EXPENDITURES

Description	FY 2019 Actual	FY 2020 Working Appropriation	FY 2021 Request	Change FY '21 vs '20 Incr (Decr)	% Change FY '21 vs '20
GENERAL GOVERNMENT					
Boys & Girls Club	29,000	29,000	29,000	-	0.00%
Community Promotions	23,104	30,000	25,000	(5,000)	-16.67%
Appearance and Preservation Committee	10,110	13,000	11,000	(2,000)	-15.38%
Economic Development Committee	10,000	7,500	12,500	5,000	66.67%
Heritage Committee	5,500	-	-	-	0.00%
Army Alliance	6,000	6,000	6,000	-	0.00%
Sub-total	**83,714**	**85,500**	**83,500**	**(2,000)**	**-2.34%**
HEALTH AND SAFETY					
Operating Costs	18,257	30,075	19,500	(10,575)	-35.16%
Capital Purchases	-	1,000	1,000	-	0.00%
Sub-total	**18,257**	**31,075**	**20,500**	**(10,575)**	**-34.03%**
POLICE					
Personnel Costs (Sworn officers)	2,706,698	2,902,989	2,909,020	6,031	0.21%
Clerical Staff/ Code Enforcement	599,102	697,069	732,731	35,662	5.12%
Traffic Control	75,295	105,880	118,003	12,123	11.45%
Special Patrols	79,615	100,000	80,000	(20,000)	-20.00%
Overtime	173,178	128,000	128,000	-	0.00%
Operating Expenses	65,254	56,935	56,935	-	0.00%
Health and Safety	12,717	12,500	12,500	-	0.00%
Range/ Ammo	26,593	28,350	28,350	-	0.00%
Uniforms	44,378	41,000	41,000	-	0.00%
Seized Money	94,073	-	-	-	0.00%
Special Operations Unit	3,808	15,000	15,000	-	0.00%
Community Policing	11,102	11,000	11,000	-	0.00%
Communications	63,375	94,709	94,709	-	0.00%
Utilities	34,104	34,000	34,000	-	0.00%
Motor Vehicle Expense	90,574	99,400	91,000	(8,400)	-8.45%
Vehicle Fuel	92,948	85,000	85,000	-	0.00%
CDS Transactions	3,060	5,000	5,000	-	0.00%
Seized Funds - Dept. of Justice	-	36,633	-	(36,633)	-100.00%
Street Camera Project	1,876	40,000	73,635	33,635	84.09%
Capital Purchases	483	78,081	42,904	(35,177)	-45.05%
Property Insurance	58,927	84,000	60,000	(24,000)	-28.57%
Employee Training	47,672	47,070	52,070	5,000	10.62%
Sub-total	**4,284,834**	**4,702,616**	**4,670,858**	**(31,759)**	**-0.68%**
FIRE					
Contribution	283,213	350,000	292,803	(57,196)	-16.34%
Sub-total	**283,213**	**350,000**	**292,803**	**(57,196)**	**-16.34%**
PUBLIC WORKS ADMINISTRATION					
Personnel Costs	448,343	443,189	462,649	19,460	4.39%
Overtime	1,508	1,000	1,500	500	50.00%
Operating Expense	7,219	10,000	12,000	2,000	20.00%
Vehicle O & M	4,104	4,000	4,000	-	0.00%
Work Order Management	17,220	20,000	21,000	1,000	5.00%
GIS Expenditures	11,184	15,000	15,000	-	0.00%
Employee Training	16,988	16,000	16,000	-	0.00%
Capital Purchases	100	1,000	1,000	-	0.00%
Sub-total	**506,665**	**510,189**	**533,149**	**22,960**	**4.50%**

FY 2021 BUDGET SUBMISSION
GENERAL FUND - EXPENDITURES

Description	FY 2019 Actual	FY 2020 Working Appropriation	FY 2021 Request	Change FY '21 vs '20 Incr (Decr)	% Change FY '21 vs '20
PUBLIC WORKS STREETS					
Personnel Costs	553,787	613,730	660,525	46,795	7.62%
Overtime	38,370	40,000	40,000	-	0.00%
Operating Expense	89,789	79,000	90,000	11,000	13.92%
Health and Safety	15,268	15,000	23,000	8,000	53.33%
BGE	26,564	23,000	25,000	2,000	8.70%
Telephone	8,991	8,000	8,000	-	0.00%
Storm Drains	48,526	30,000	30,000	-	0.00%
Tree Maintenance	12,762	10,000	10,000	-	0.00%
Uniforms	3,469	12,000	7,500	(4,500)	-37.50%
Motor Vehicle Expense	78,474	60,000	80,000	20,000	33.33%
Vehicle Fuel	28,703	32,000	35,000	3,000	9.38%
Street Signs	6,765	8,000	8,000	-	0.00%
Striping	8,870	5,000	5,000	-	0.00%
Sidewalk Repair	41,483	50,000	50,000	-	0.00%
Capital Purchases	-	1,000	1,000	-	0.00%
Property Insurance	44,610	38,850	55,000	16,150	41.57%
Sub-total	**1,006,432**	**1,025,580**	**1,128,025**	**102,445**	**9.99%**
STREET LIGHTING					
Street Lighting	337,783	340,000	275,000	(65,000)	-19.12%
Sub-total	**337,783**	**340,000**	**275,000**	**(65,000)**	**-19.12%**
WINTER OPERATIONS					
Operating Expense	46,339	50,000	40,000	(10,000)	-20.00%
Sub-total	**46,339**	**50,000**	**40,000**	**(10,000)**	**-20.00%**
SOLID WASTE					
Personnel Costs	335,519	366,110	342,359	(23,751)	-6.49%
Overtime	45,016	28,000	25,000	(3,000)	-10.71%
Operating Expenditures	6,470	6,500	6,500	-	0.00%
Health and Safety	2,551	4,000	4,500	500	12.50%
Tipping Fee	257,621	260,000	275,000	15,000	5.77%
Telephone	1,721	1,500	1,500	-	0.00%
Uniforms	1,579	3,500	3,500	-	0.00%
Motor Vehicle Expense	43,046	25,000	50,000	25,000	100.00%
Vehicle Fuel	39,923	42,000	47,000	5,000	11.90%
Earth Day	8,444	9,300	2,000	(7,300)	-78.49%
Capital purchases	-	1,000	1,000	-	0.00%
Property Insurance	3,834	5,500	10,000	4,500	81.82%
Sub-total	**745,724**	**752,410**	**768,359**	**15,949**	**2.12%**
MUNICIPAL SEPARATE STORM SEWER SYSTEMS (MS4s)					
Operating Expenditures	97,397	100,000	100,000	-	0.00%
Sub-total	**97,397**	**100,000**	**100,000**	**-**	**0.00%**
RETIREMENT					
401 Plan - Defined Contribution Plan	224,035	250,136	257,008	6,872	2.75%
Police Pension Plan	795,497	825,000	810,000	(15,000)	-1.82%
Defined Benefits Plan	19,194	65,000	25,000	(40,000)	-61.54%
Other Post Employment Benefits (OPEB)	306,612	330,000	310,000	(20,000)	-6.06%
Sub-total	**1,345,338**	**1,470,136**	**1,402,008**	**(68,128)**	**-4.63%**

FY 2021 BUDGET SUBMISSION
GENERAL FUND - EXPENDITURES

Description	FY 2019 Actual	FY 2020 Working Appropriation	FY 2021 Request	Change FY '21 vs '20 Incr (Decr)	% Change FY '21 vs '20
PAYROLL RELATED					
Workman's Compensation	230,095	262,524	270,192	7,668	2.92%
FICA	472,024	522,798	529,074	6,277	1.20%
Medical Insurance	1,073,525	1,323,936	1,437,470	113,534	8.58%
Unemployment	17,073	10,000	20,000	10,000	100.00%
Sub-total	**1,792,717**	**2,119,258**	**2,256,737**	**137,479**	**6.49%**
MISCELLANEOUS					
Drug and Alcohol testing	2,560	5,673	5,673	-	0.00%
On-line Payment System	-	500	500	-	0.00%
Capital purchases	-	1,000	1,000	-	0.00%
Property Insurance	821	5,000	5,000	-	0.00%
Cash Over/Short	(100)	-	-	-	0.00%
Employee Residence Incentive Program		4,000	4,000	-	0.00%
Miscellaneous Expense	102,126	125,000	115,000	(10,000)	-8.00%
General Fund Contingency	25,000	100,000	100,000	-	0.00%
Sub-total	**130,407**	**241,173**	**231,173**	**(10,000)**	**-4.15%**
PARKS AND RECREATION					
Parks and Recreation Committee	20,000	20,000	-	(20,000)	-100.00%
Parks Maintenance	65,915	58,000	75,000	17,000	29.31%
Swim Club	8,581	22,000	50,000	28,000	127.27%
Property Insurance	794	750	1,300	550	73.33%
Miscellaneous Expense	20,524	10,000	10,000	-	0.00%
Sub-total	**115,815**	**110,750**	**136,300**	**25,550**	**23.07%**
DEBT SERVICE - Principal					
Refunding Bonds Series 2011 (CDA 2000) Infrastructure - Municip	145,000	150,000	155,000	5,000	3.33%
Refunding Bonds Series 2011 (CDA 2002B2) Infrastructure - Main	135,000	140,000	145,000	5,000	3.57%
Refunding Bonds Series 2016 (CDA 2004B) Infrastructure - Shop	45,700	45,100	44,300	(800)	-1.77%
Capital Projects - Suntrust Bank	53,400	53,000	52,500	(500)	-0.94%
Capital Lease Obligation - Police Vehicles	150,713	160,938	171,856	10,919	6.78%
Capital Lease Obligation - Copiers	9,888	13,184	14,442	1,258	9.54%
Capital Lease Obligation - Servers	-	24,327	38,592	14,265	
Sub-total	**539,701**	**586,549**	**621,690**	**35,141**	**5.99%**
DEBT SERVICE - Interest					
Refunding Bonds Series 2011 (CDA 2000) Infrastructure - Municip	55,663	53,263	50,075	(3,188)	-5.98%
Refunding Bonds Series 2011 (CDA 2002B2) Infrastructure - Main	12,500	9,800	6,825	(2,975)	-30.36%
Refunding Bonds Series 2016 (CDA 2004B) Infrastructure - Shop	4,785	3,950	3,127	(822)	-20.82%
Refunding Bonds Series 2016 (Suntrust Bank)	8,663	7,596	6,441	(1,156)	-15.21%
Capital Lease Obligation - Police Vehicles	46,002	36,731	25,812	(10,919)	-29.73%
Capital Lease Obligation - Copiers	3,972	4,619	3,685	(934)	-20.21%
Capital Lease Obligation - Servers	-	5,433	6,348	915	
Sub-total	**131,585**	**121,391**	**102,313**	**(19,078)**	**-15.72%**
TRANSFERS					
To Capital Projects	2,140,689	1,927,396	690,000	(1,237,396)	-64.20%
To Ripken Stadium Fund	1,243,030	807,767	1,116,820	309,053	38.26%
Sub-total	**3,383,719**	**2,735,162**	**1,806,820**	**(928,342)**	**-33.94%**
GRAND-TOTAL	**17,410,820**	**19,318,503**	**17,042,451**	**(2,276,051)**	**-11.78%**

FY 2021 BUDGET SUBMISSION
CAPITAL PROJECTS FUND - EXPENDITURES

Description	FY 2019 Actual	FY 2020 Working Appropriation	FY 2021 Request	Change FY '21 vs '20 Incr (Decr)	% Change FY '21 vs '20
EXPENDITURES					
Public Works Administration Street and Sidewalk Repairs	478,421	1,618,250	100,000	(1,518,250)	-93.82%
Public Works HUR Funded Projects (Curb, Gutter, Sidewalk/ Street Overlay)	515,689	699,859	600,000	(99,859)	-14.27%
BRAC Zone Improvement Projects		16,969		(16,969)	-100.00%
Public Works Administration Capital Purchases	754,911	640,000	45,000	(595,000)	-92.97%
Police Cars		113,000	85,000	(28,000)	-24.78%
Total Expenditures	**1,749,021**	**3,088,078**	**830,000**	**(2,258,078)**	**-73.12%**

FY 2021 BUDGET SUBMISSION
WATER FUND EXPENSES

Description	FY 2019 Actual	FY 2020 Working Appropriation	FY 2021 Request	Change FY '21 vs '20 Incr (Decr)	% Change FY '21 vs '20
COST OF SERVICE					
Salaries	517,974	471,766	483,408	11,642	2.47%
Overtime	2,077	1,200	1,200	-	0.00%
Overtime Construction and Maintenance	21,378	25,000	20,000	(5,000)	-20.00%
Uniforms	3,905	6,000	6,000	-	0.00%
Other Post Employment Benefits (OPEB)	21,663	14,000	24,000	10,000	71.43%
401 Plan	33,311	38,792	39,841	1,049	2.70%
Workman's Compensation	19,662	22,569	23,369	800	3.54%
FICA	45,960	44,417	45,178	760	1.71%
Medical Insurance	97,199	97,467	111,324	13,857	14.22%
Energy Costs	115,319	125,000	125,000	-	0.00%
Telephone	18,047	11,000	11,000	-	0.00%
Vehicle Maintenance	14,393	8,500	9,500	1,000	11.76%
Process Chemicals	28,843	27,000	33,000	6,000	22.22%
Process Equipment Maintenance	17,658	30,000	30,000	-	0.00%
Lab Testing	14,147	16,000	24,000	8,000	50.00%
Instrument Maintenance	8,403	10,000	14,000	4,000	40.00%
Construction and Maintenance	142,713	115,000	145,000	30,000	26.09%
Water Purchase	806,049	750,000	850,000	100,000	13.33%
Lab. Chemical & Supplies	8,991	9,000	13,000	4,000	44.44%
Pump Station Maintenance	14,853	13,000	15,000	2,000	15.38%
Source Water Testing	28,429	28,000	39,000	11,000	39.29%
Sub-total	**1,980,973**	**1,863,711**	**2,062,820**	**199,108**	**10.68%**
OTHER EXPENSES					
Salaries	78,515	82,404	85,750	3,345	4.06%
Overtime	58	250	200	(50)	-20.00%
Operating Expense	11,154	20,000	21,700	1,700	8.50%
Health & Safety	16,612	20,000	15,000	(5,000)	-25.00%
Audit Expense	23,877	20,000	10,000	(10,000)	-50.00%
On-line Payment System fees	5,140	5,000	5,000	-	0.00%
Work Order Management	5,610	6,000	3,000	(3,000)	-50.00%
Property and Casualty Insurance	31,862	31,000	25,000	(6,000)	-19.35%
Employee Training	2,573	6,000	8,000	2,000	33.33%
Miscellaneous Expense	43,375	55,000	50,000	(5,000)	-9.09%
Maintenance Building and Grounds	15,432	30,000	35,000	5,000	16.67%
Fire Hydrant Maintenance	42,984	15,000	15,000	-	0.00%
Sub-total	**277,192**	**290,654**	**273,650**	**(17,005)**	**-5.85%**
DEBT SERVICE - Principal					
Refunding Bonds Series 2016 (CDA 2007B) Water Infrastructure	195,000	199,300	203,300	4,000	2.01%
2010 Water Capital Purchase Bond Series A	233,000	240,500	247,700	7,200	2.99%
Capital Lease Obligation - Copiers	391	580	730	150	25.94%
Sub-total	**428,391**	**440,380**	**451,730**	**11,350**	**2.58%**
DEBT SERVICE - Interest					
Refunding Bonds Series 2016 (CDA 2007B) Water Infrastructure	38,426	29,557	25,853	(3,704)	-12.53%
2010 Water Capital Purchase Bond Series A	132,864	127,097	118,458	(8,639)	-6.80%
Capital Lease Obligation - Copiers	743	781	631	(150)	-19.26%
Sub-total	**172,034**	**157,436**	**144,942**	**(12,493)**	**-7.94%**
CAPITAL EXPENSES					
Capital Projects	373,766	1,210,000	749,500	(460,500)	-38.06%
Utility Capital Purchases	2,379	-	-	-	0.00%
New Construction Meters	13,511	15,000	20,000	5,000	33.33%
Meter Replacement Program	38,717	35,000	50,000	15,000	42.86%
Sub-total	**428,373**	**1,260,000**	**819,500**	**(440,500)**	**-34.96%**
GRAND TOTAL	**3,286,963**	**4,012,181**	**3,752,642**	**(259,539)**	**-6.47%**

FY 2021 BUDGET SUBMISSION
SEWER FUND EXPENSES

Description	FY 2019 Actual	FY 2020 Working Appropriation	FY 2021 Request	Change FY '21 vs '20 Incr (Decr)	% Change FY '21 vs '20
COST OF SERVICE					
Salaries	1,119,941	1,350,868	1,132,222	(218,646)	-16.19%
Overtime	27,391	25,000	30,000	5,000	20.00%
Overtime Construction and Maintenance	10,263	14,000	14,000	-	0.00%
Uniforms	3,800	5,500	6,000	500	9.09%
Other Post Employment Benefits (OPEB)	34,393	31,058	35,000	3,942	12.69%
401 Plan	91,375	100,329	85,258	(15,071)	-15.02%
Workman's Comp	49,261	58,371	50,009	(8,363)	-14.33%
FICA	92,617	112,648	96,560	(16,088)	-14.28%
Medical Insurance	249,926	291,311	329,686	38,375	13.17%
Energy Costs	371,790	340,000	300,000	(40,000)	-11.76%
Telephone	22,889	19,000	19,000	-	0.00%
Vehicle Maintenance	19,359	20,000	25,000	5,000	25.00%
Process Chemicals	194,662	168,000	150,000	(18,000)	-10.71%
Process Equipment Maintenance	82,003	113,000	113,000	-	0.00%
Lab Testing	19,233	20,000	20,000	-	0.00%
Operating Instrument Maintenance	(23,455)	20,000	20,000	-	0.00%
Construction and Maintenance	73,318	75,000	80,000	5,000	6.67%
Lab Chemicals and Supplies	13,992	18,000	18,000	-	0.00%
Compost Operation	62,454	60,000	60,000	-	0.00%
Pump Station Maintenance	38,726	70,000	70,000	-	0.00%
Pretreatment Operating	28,517	44,000	48,000	4,000	9.09%
Sub-total	**2,582,455**	**2,956,085**	**2,701,735**	**(254,350)**	**-8.60%**
OTHER EXPENSES					
Salaries	78,518	82,404	85,750	3,345	4.06%
Overtime	58	250	250	-	0.00%
Operating Expense	7,701	16,000	17,700	1,700	10.63%
Health and Safety	22,764	22,000	20,000	(2,000)	-9.09%
Audit	23,877	20,000	10,000	(10,000)	-50.00%
On-line Payment System fees	5,140	5,000	5,000	-	0.00%
Work Order Management	5,610	6,000	3,000	(3,000)	-50.00%
Property and Casualty Insurance	32,602	31,000	42,000	11,000	35.48%
Training	7,204	8,000	8,000	-	0.00%
Miscellaneous	32,237	50,000	45,000	(5,000)	-10.00%
Maintenance, Building and Grounds	34,052	65,000	70,000	5,000	7.69%
Sub-total	**249,762**	**305,654**	**306,700**	**1,045**	**0.34%**
DEBT SERVICE - Principal					
2017 Sewer Capital Projects Loan (M & T Bank)	274,529	280,431	286,507	6,076	2.17%
2009 MDE ARRA Loan (Stimulus Loan)	32,945	33,275	33,607	333	1.00%
ENR Loan	380,433	383,857	387,312	3,455	0.90%
Capital Lease Obligation - Copiers	1,875	2,354	2,473	119	5.06%
Sub-total	**689,783**	**699,916**	**709,900**	**9,983**	**1.43%**
DEBT SERVICE - Interest					
2017 Sewer Capital Projects Loan (M & T Bank)	20,287	14,644	8,568	(6,076)	-41.49%
2009 MDE ARRA Loan (Stimulus Loan)	4,675	4,483	4,150	(333)	-7.42%
ENR Loan	69,067	67,069	63,615	(3,455)	-5.15%
Capital Lease Obligation - Copiers	481	473	354	(119)	-25.20%
Sub-total	**94,510**	**86,670**	**76,686**	**(9,983)**	**-11.52%**
CAPITAL EXPENSES					
Capital Projects	792,453	545,000	857,500	312,500	57.34%
Utility Capital Purchases	2,379	-	-	-	0.00%
Sub-total	**794,832**	**545,000**	**857,500**	**312,500**	**57.34%**
GRAND TOTAL	**4,411,342**	**4,593,325**	**4,652,521**	**59,196**	**1.29%**

FY 2021 BUDGET SUBMISSION
STADIUM FUND EXPENSES

Description	FY 2019 Actual	FY 2020 Working Appropriation	FY 2021 Request	Change FY '21 vs '20 Incr (Decr)	% Change FY '21 vs '20
EXPENSES					
Stadium Expenses					
Operating Expense	224,389	10,000	5,000	(5,000)	-50.00%
Audit Expense	5,451	8,000	3,000	(5,000)	-62.50%
Legal Counsel		100,000	20,000	(80,000)	-80.00%
Property and Casualty Insurance	31,988	33,000	36,000	3,000	9.09%
Construction and Maintenance	768,172	300,000	2,069,000	1,769,000	589.67%
Rental Operations		15,000	-	(15,000)	-100.00%
Sub-total	**1,029,999**	**466,000**	**2,133,000**	**1,667,000**	**357.73%**
Debt Service - Principal					
Refunding Bonds Series 2011 (CDA 2001B) Infrastructure - Stadium Land	150,000	155,000	155,000	-	0.00%
Refunding Bonds Series 2011 (CDA 2001A) Infrastructure - Stadium Constr	340,000	345,000	355,000	10,000	2.90%
Refunding Bonds Series 2011 (CDA 2002B1) Infrastructure - Stadium	70,000	70,000	70,000	-	0.00%
Sub-total	**560,000**	**570,000**	**580,000**	**10,000**	**1.75%**
Debt Service - Interest					
Refunding Bonds Series 2011 (CDA 2001B) Infrastructure - Stadium Land	13,360	9,610	4,960	(4,650)	-48.39%
Refunding Bonds Series 2011 (CDA 2001A) Infrastructure - Stadium Constr	20,985	15,319	7,988	(7,331)	-47.86%
Refunding Bonds Series 2011 (CDA 2002B1) Infrastructure - Stadium	6,010	4,844	3,356	(1,488)	-30.71%
Sub-total	**40,356**	**29,773**	**16,304**	**(13,469)**	**-45.24%**
GRAND TOTAL	**1,630,355**	**1,065,773**	**2,729,304**	**1,663,531**	**156.09%**

LIST OF CAPITAL PROJECTS

FY 2021 BUDGET SUBMISSION		
LIST OF CAPITAL PROJECTS		
FUND	**DESCRIPTION**	**AMOUNT**
CAPITAL PROJECTS (General Fund)		
	Police Cars (2 vehicles)	85,000
	Sub-total - Police	**85,000**
	Sidewalk Replacement Contract (Option Year 1)	100,000
	Sub-total - Street Resurfacing and Sidewalk Repairs	**100,000**
	Miscellaneous Equipment (Heavy Equipment Items not accounted for in O&M Budget)	20,000
	Unit #19 General Purpose Vehicle Engineering	25,000
	Sub-total - DPW Equipment	**45,000**
	Street Resurfacing (Highway User Revenue funded)	**600,000**
	Grand-Total General Fund	**830,000**
WATER FUND		
	Water Zone 3 Improvements (Tank Design)	52,000
	HdG-CoA Water Supply Interconnect (Design)	180,000
	Altitude Valve (Northeast Tower) Water Z3 Improvements) - Construction	360,000
	Water Tower Maintenance (Contract) Year 2 of 7	65,000
	Production Well Maintenance (WTP 16-10)	40,000
	VEH-16-51 Unit #96 (replacement)	12,500
	UTL-16-03 Upgrade Markert St. Water Main	40,000
	Total Water Fund	**749,500**
SEWER FUND		
	UTL-19-01 Swan Creek Force Main	275,000
	WWTP-16-31 Digester Sludge Heat Eaxchanger Replacement	450,000
	UTL-21-01 Route 40 Sewer Lining	60,000
	WWTP-16-21 MPS Roof Replacement & First Stage Roof	45,000
	VEH-16-51 Unit #96 (replacement)	12,500
	UTL-16-17 Replace Pinehurst Street Sewer Main	15,000
	Total Sewer Fund	**857,500**
STADIUM FUND		
	Capex Fund (Ripken Settlement Agreement)	300,000
	Facility Assessment (Ripken Settlement Agreement)	300,000
	Construction & Maintenance	50,000
	Construction & Maintenance - State Grant	1,419,000
	Total Stadium Fund	**2,069,000**
GRAND TOTAL		**4,506,000**

Descriptions of Proposed Capital Budget Items

General Fund

- Sidewalk Replacement: DPW will use $100k in General Funds to repair and replace selected sections of curb & sidewalk using a selected contractor under the second year of the contract.

- Miscellaneous Equipment: DPW utilizes this item to purchase/replace hydraulic attachments to heavy equipment items and other small equipment items that are not accounted for in the operating budget.

- VEH-17-05 2009 Dodge Nitro (replacement): This is a replacement vehicle used in the DPW Engineering Dept and is shared by the City Engineer and Assistant Engineer in the performance of their assigned duties, to include job site inspections, meeting with staff and engineering companies for plan reviews, etc. The current vehicle's repairs continue to exceed its blue book value.

- Street Resurfacing: DPW will use the estimated $600k of Maryland Highway User Revenue to repave city owned and/or maintained streets.

Water Fund

- Water Zone 3 Improvements (Design): The project finalizes the design for the Water Tower to support the west area of the City, beyond I-95, using an existing engineering firm already on contract.

- HdG-COA Water Supply Interconnect (Design): The project will design a water transmission line and pump station along the Route 40 corridor between Havre de Grace and City of Aberdeen, using an existing engineering firm that is already on contract.

- Altitude Valve – Northeast Tower (Construction): The project will engage a contractor to install a water vault and altitude valve at the Northeast Tower to improve the operating characteristics of this section of the water system. The altitude valve closes at a preset water level to prevent overflow of a ground storage tank and opens to refill when the water level in the tank lowers. This project is one of the critical projects that is required to be in place when a new water tower is constructed to support the west area of the City, beyond I-95.

- Water Tower Tank Management (Annual Contract): This project continues to engage a maintenance contractor to address preventative maintenance requirements on four elevated water towers and standpipes in the City's water system. This is year two of a seven-year contract.

- Production Well Maintenance (WTP 16-10): The City has 14 wells for the production of water. This project allows for an overhaul of three (3) of the highest producing wells. The overall includes pump maintenance and repairs, inspection/repairs of the casing and screens, and remediation of other issues discovered during the inspection phase.

- VEH-16-51 2009 Dodge Nitro (Replacement): This is a replacement vehicle to perform various inspections of water and wastewater plants/stations and for staff to navigate to all sites in the City. The current vehicle's repair costs continue to exceed its blue book value. This is a 50% cost share with Sewer Fund.

- UTL-16-03 Upgrade Market St. Water Main: This initiative is for the purchase of pipes, fittings, and crushed stone that will allow DPW's team to upgrade the existing water line without using an external contract.

Sewer Fund

- UTL-19-01 Swan Creek Force Main Replacement (Construction): The project will engage a contractor to provide a permanent fix to replace a section of the Swan Creek Force Sewer Main after failure of a section of the force main under Swan Creek last Fall. A temporary fix was installed this winter after the failure of the underground line.

- WWTP-16-31 Digester Sludge Heat Exchanger Replacement (Construction): The project will engage a contractor to install two replacement units for the original digester sludge heat exchangers (1980). The exchangers provide heat to the digestors to break organic solids, remove pathogens, and decompose them into stable substances for disposal to meet compliance regulation. The new units will include an upgrade from oil to natural gas.

- UTL-21-01 Route 40 Sewer Lining (Construction): The project will engage a contractor to install a sewer pipe lining to a section of existing sewer line along US 40, east of MD 22. The main is structurally failing and has inflow and infiltration in several of the open joints. This is a critical section of 18" sewer interceptor that is directly under the travel lanes of Route 40.

- WWTP-16-21 MPS Roof Replacement: This project will allow a contractor to replace the roof at the main pump station at the Wastewater Treatment Plant. The roof lining system has leaks and a section was addressed via temporary repairs in 2019 when a leak was discovered over 480V electrical panels. Roof is in poor condition.

- UTL-16-17 Replace Pinehurst Street Sewer Main: This initiative is for the purchase of pipes, fittings, and crushed stone that will allow Aberdeen's team to upgrade the existing sewer line.

- VEH-16-51 2009 Dodge Nitro (Replacement): This is a replacement vehicle to perform various inspections of water and wastewater plants/stations and for staff to navigate to all sites in the City. The current vehicle's repair costs continue to exceed its blue book value. This is a 50% cost share with Water Fund.

Stadium Fund

- Capex Funds: This funding is intended to provide for capital expenditures at the Ripken Stadium. This is a yearly contribution, due October 1 of each year.

- Facility Assessment: This funding is intended to cover the facility assessment of the Ripken Stadium.

- Construction & Maintenance: This funding is intended to be a contingency item to be used to cover normal maintenance items that arise at the stadium over the course of the year. This includes plumbing, electrical, fire safety and other areas of standard maintenance that are the City's responsibility under the Concession Agreement.

- Construction & Maintenance – State Grant: This funding is provided through a state grant and is intended to cover upgrades to the stadium limited to playing field replacement, lighting upgrades and field netting reimbursement to the limits of available funds from the grant.