

City of Westminster

Fiscal Year 2013 Adopted Budget



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Contents

Mayor’s Budget Message	1
Community Profile	2
Budget	5
<i>Summary</i>	5
<i>Development, Adoption, and Structure of the Budget</i>	5
Development	5
Adoption	9
Structure	9
Fund Budgets and FY 2012 Results	10
<i>Consolidated View</i>	10
Summary Results	11
Cash Flows	15
Individual Fund Results	21
<i>General Fund</i>	21
<i>General Fund Historical Data</i>	21
<i>General Fund Financial Position</i>	23
<i>General Fund Liquidity</i>	24
<i>General Fund Support Ratio</i>	25
<i>General Fund Per Capita Measures</i>	26
Tax Rate History	27
<i>General Fund FY2013 Budget</i>	31
General Fund Expenditure Budget Summary	38
General Fund Cash Flow Analysis	39
<i>Sewer Fund</i>	43
Cash Flows	45
Cash Requirement Projections	46
Sewer Fund Expenditure Budget	48
Sewer Fund Revenue Budget	49
<i>Water Fund</i>	51
Water Fund Analysis	51
Capital Projects	52
Water Fund Expenditure Budget Summary	53
Water Fund Revenue Budget	54
<i>Housing Fund Budget</i>	56
Department Results and Budgets	57
Comparative Summary Budget Requests By Department	57
<i>Mayor & Common Council</i>	58
Council Management Objectives and Accomplishments	58
Council Budget Comments	58
Personal Background Information	58
Municipal Elections	59
Mayor & Common Council Budget	60
<i>Legal Counsel</i>	60
Legal Counsel Budget	60
<i>Office of the City Administrator</i>	60
City Administrator Accomplishments for FY2012	61
City Administrator Goals for FY2013	62

City Administrator Budget	63
Community Support and Contributions.....	63
Community Support Budget	64
Finance & Administrative Services	64
Treasury Operations	65
Office of Technology Services	67
Public Housing Agency	69
Human Resources.....	70
Employee Benefits	71
Human Resources Performance Measures	74
Human Resources Goals for FY2013.....	75
Human Resources Budget.....	76
Planning, Zoning, and Development	76
Planning, Zoning, & Development Performance Measures	77
Planning	79
Development Review	79
Zoning	80
Economic & Community Development	81
Code Enforcement	82
PZD Goals for FY2013	83
PZD FY2012-2013 Work Plan	83
PZD Budget.....	84
Recreation and Parks	84
Recreation & Parks Special Events	85
Recreation & Parks Performance Measures	88
Recreation & Parks Accomplishments for FY2012.....	89
Recreation & Parks Goals for FY2013	91
Recreation & Parks Budget.....	91
Westminster Police Department	92
WPD Performance Measures.....	94
WPD 2011 In Review	95
WPD Administrative Initiatives.....	96
WPD Personnel Initiatives	97
WPD Operational Initiatives	98
WPD Community Initiatives	100
WPD Goals for FY2013.....	102
WPD Budget	103
Public Works.....	103
Engineering.....	104
Facilities	107
Streets and Sanitation.....	108
Utility Maintenance	113
Water Treatment Plant	117
Wastewater Treatment Plant	120
Appendix A – Financial Policies.....	1
General.....	1
Budget	1
Revenue Policies	1
Expenditure Policies	2
Capital Improvement Plan (CIP) Policies	2

<i>Capital Asset Management Policies</i>	3
<i>Accounting, Auditing, & Financial Reporting Policies</i>	3
<i>Purchasing Policy</i>	3
<i>Investment Policy</i>	4
<i>Debt Management Policies</i>	4
Appendix B – Revenue Book	5
<i>Purpose</i>	6
<i>General Fund Revenues</i>	6
Taxes – Real Property	6
Grants From County Government	13
General Fees	13
<i>Sewer and Water Revenues</i>	16
Commodity Consumption	16
Appendix C – Three Year Comparison – Staffing Schedule	19
Appendix D – Salary Structure	22
Appendix E – Capital Improvements Program FY 2012 to FY 2017	23
Capital Improvement Program	24
<i>Introduction</i>	24
<i>Capital Improvements Program Schedule</i>	25
<i>Summary of Projected Capital Expenditures</i>	25
<i>Summary of Funding Sources</i>	26
General Fund Revenues	26
Sewer Fund Revenues	26
Water Fund Revenues	26
<i>Individual Capital Improvement Projects</i>	26



Mayor's Budget Message

To the Citizens of Westminster,

The following document represents the fiscal year 2013 (FY2013) budget for your review. It is based on the continuing premise that the City should be able to provide citizen services based on the revenue received from taxes, fees, and charges for services. The City should not be dependent on Federal, State or County resources to provide for daily operating services. ***In essence, the City should be operationally self-sufficient without those periodic revenues.***

Over the past four years, the City has taken the following steps to ensure movement to self-sufficiency by selectively scaling down the size of the government through:

- Staff reductions;
- No employee merit or cost of living increases;
- Increased employee contribution to benefits package;
- Prioritized discretionary spending.

To aid in managing and controlling the budget, the City, in FY 2011, re-prioritized improvements to the infrastructure including roads, storm drain repairs and renovations, street lighting, repairs and replacement of public works equipment, renovations on City buildings and maintenance on City parks and playgrounds. The Common Council approved a 14 cent tax increase dedicated to funding these critical capital projects. Major work has been accomplished in the last two years, to the extent of allowing for a \$.01 reduction in that property tax rate for capital projects FY2013.

On the operating expense front, FY2013 is the 1st year of re-assessed property values for the City. As expected, assessment values dropped approximately 14.5%, thereby reducing potential General Fund revenues by \$1.5M. This translates to general operating funds of \$11.2M in FY2013 compared to \$12.5M in FY2012. The reduction places added pressure on attaining the goal of self-sufficiency, given the continued increases in various operating costs.

The Sewer and Water funds are budgeted at almost the same levels in FY2013 as in FY2012. The rates remain the same, and performance of the funds is expected to remain constant. Additional burden will be placed on rates in the future as the City embarks on the Maryland Department of the Environment mandated Enhanced Nutrient Removal redevelopment of the Sewer Treatment Plant. Although it is expected that MDE will address approximately \$17M of the project cost, the City will need to account for \$10M of the \$27M project cost.

Be sure to follow our progress in FY2013 on the City's website www.westminstermd.gov as we report results each quarter.

Respectfully submitted,

Kevin R. Utz, Mayor



Community Profile

Located in the geographic center of Carroll County, the City of Westminster serves as the County Seat. Westminster is conveniently located near Maryland's largest cities and several state capitals, like Annapolis and Harrisburg, PA as well as the nation's capital. It is approximately 35 miles northwest of Baltimore; 32 miles east of Frederick; 56 miles north of Washington, DC; 57 miles northwest of Annapolis, Maryland's capital; and 60 miles south of Harrisburg, Pennsylvania's state capital.



Although William Winchester laid out the original lots of Westminster in 1764, it was not until shortly after the creation of Carroll County that the City of Westminster was incorporated in 1838. From its original corporate area of approximately .745 square miles, the City of Westminster grew to its current size of 6.3829 square miles through a series of 47 approved annexations. All but two of those annexations have occurred since January 1, 1970. As the city grew in size, its population has also continuously grown over the past four decades from 7,207 in 1970 to 16,731 in 2000. Today's population is estimated at 18,520.

The City contains approximately 7,000 households, divided among a number of established neighborhoods and new residential developments. While the City's housing stock is primarily single family, there are a large percentage of multi-family dwelling units comprised of several apartment complexes in the outlying areas of the city and numerous single-family conversions in the residential areas around the downtown business district. Westminster has a preservation ethic and is home to two National Register Districts. The City of Westminster National Register District, established in 1980, encompasses much of the older residential areas of the city and its downtown. The second district is located on the campus of McDaniel College, and incorporates several of the oldest buildings in the southeast portion of the campus.



While many big-box stores and restaurant chains are located along Westminster's MD-140 shopping corridor, Downtown Westminster continues to provide a unique and quality shopping, dining and cultural experience within a small town atmosphere. To enhance its regional exposure, Downtown Westminster has recently expanded its social media presence through the establishment of a Facebook page and a Twitter account, along with a weekly blog on Westminster Patch. Designated as a nationally accredited Main Street Program, Downtown Westminster has a broad mix of local retail and service establishments, making it a shopper's delight.

Much to the delight of the local dining community, its locally-owned restaurants and eateries not only feature fine regional cuisine such as that offered by Rafael's and Harry's Grille, but also great ethnic food such as traditional Irish fare at O'Lordan's Irish Pub; Italian at Giulianova's and Paradiso Ristorante; Mexican at Papa Joe's; and Thai at Thai Classic III. An added bonus for the Westminster dining community is the participation of the downtown restaurants in both the Downtown Westminster Restaurant Week in April and Carroll County Restaurant Week in August.

Downtown Westminster is also home to the largest community events – FallFest, Flower & Jazz Festival, First Thursday's, and Art in the Park, and our parades: Memorial Day, Antique Fire Equipment, FallFest, McDaniel Homecoming, Halloween, and Holiday. Culturally, Downtown Westminster is bookended by the Carroll Arts Center on West Main Street and the Historical Society of Carroll County, with its cultural heritage exhibits of Carroll County and the Piedmont area of Maryland on East Main Street. The Carroll Arts Center, with its 263-seat

theatre and two art galleries, hosts numerous concerts, films, lectures, plays, recitals and showings throughout the year. Between these two facilities lay several new art galleries; City Park where the Month of Sundays Concert Series is held; Mary Lou Dewey Park where the Songs at 6:30 Concert Series is held; the public library, and restaurants that present live entertainment.



Westminster is home to McDaniel College, a private four-year college of the liberal arts and sciences founded in 1867 as Western Maryland College. Located on the west end of Main Street, 1,700 students from 34 states and 11 countries attend McDaniel College. McDaniel College hosts numerous sports, music, and cheerleading camps during the summer, along with the King of the Hill lacrosse tournaments and Common Ground on the Hill's Traditions Weeks.

While still considered a bedroom community, Westminster does have some major employment generators in and around the city. The ten largest employers in the City of Westminster today include:

Name of Company	Product/Service Type	Employees
Carroll County Public Schools	K-12 Education	3,757
McDaniel College	Higher Education	641
Carroll County Commissioners	Local Government	593
C.J. Miller LLC	Paving & Excavating Contractor	245
S.H. Tevis/Modern Comfort	Oil/Fuel, Heating & Air Conditioning	230
Landmark Community Newspapers	Publishing	190
BB&T	Banking Services	174

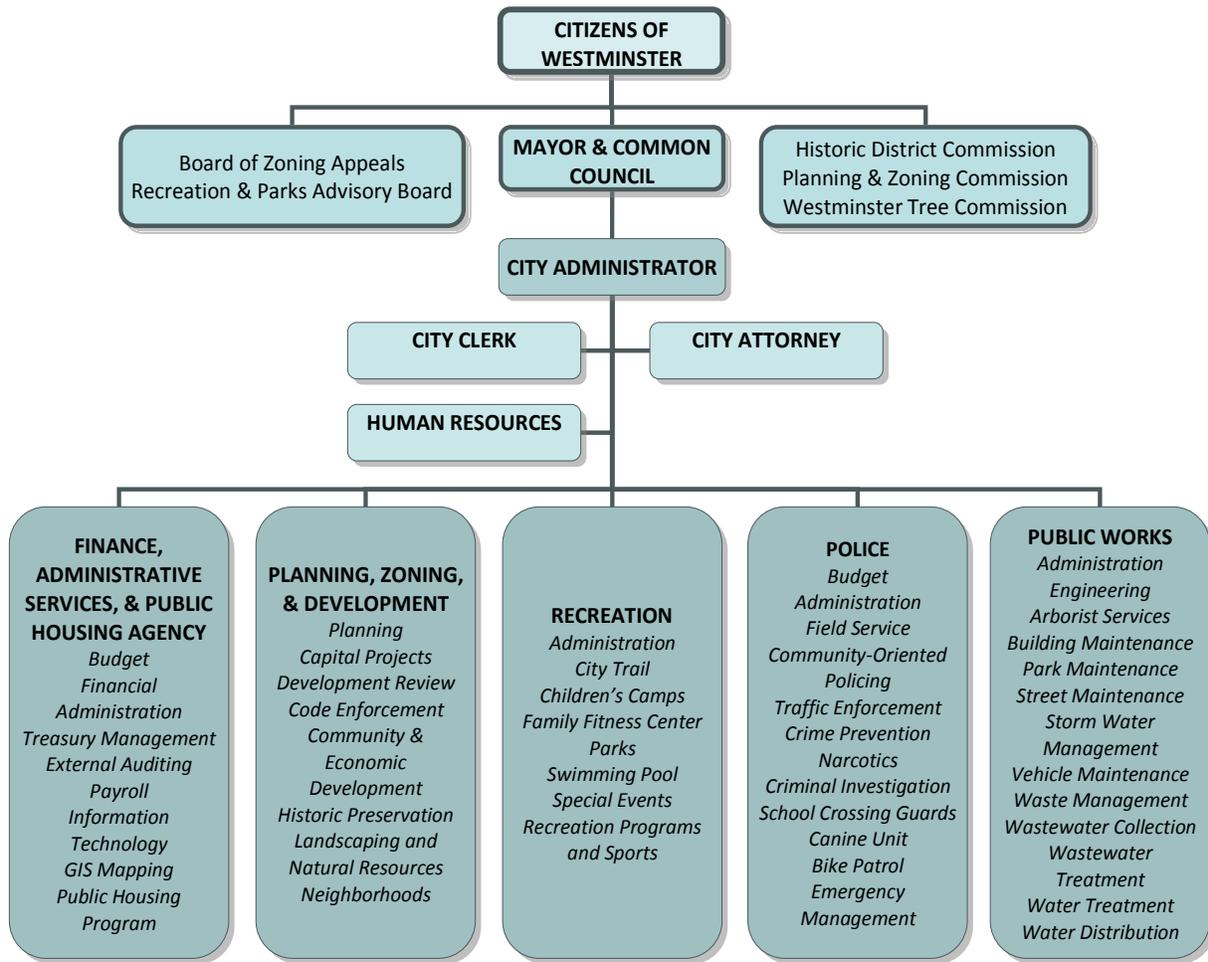
Additionally, the five largest employers just outside of Westminster in Carroll County are:

Name of Company	Product/Service Type	Employees
Carroll Hospital Center	Health Care	1,676
Random House	Book Warehousing & Distribution	800
Carroll Community College	Higher Education	509
Carroll Lutheran Village	Retirement/Assisted Living	437
Knorr Brake	Railroad Brake Manufacturer	260

The City of Westminster operates under a Mayor-Council form of government. The Mayor is elected to a four-year term. The Common Council is composed of five members who also are elected to serve four-year terms. The qualified voters of Westminster have voted for three members of the Common Council on the second Monday of May since 1967, while the mayor and the remaining two council members have been voted to office on the second Monday of May since 1969, and every four years thereafter. In 2006, The Mayor and Common Council established the position of City Administrator, who serves as the Chief Administrative Officer of the City.

Carroll County Government provides primary and secondary education, building permits and inspections, libraries and social services and the Westminster Volunteer Fire Company provides fire protection and emergency medical services for the citizens of Westminster.

The City of Westminster provides a full range of services. The services provided by the City include: planning, zoning and development; police protection; water, sewer and refuse; street maintenance, snow removal and other public works functions; public housing assistance; and recreation and parks services.



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Carroll County Government provides primary and secondary education, building permits and inspections, libraries and social services. The Westminster Volunteer Fire Company provides fire protection and emergency medical services for the citizens of Westminster, and is provided a degree of support from the City of Westminster through its Community Support budgets.



Budget

SUMMARY

In many respects the fiscal year July 1, 2012 – June 30, 2013 budget is very similar to last year. In the enterprise funds the estimates for the Wastewater Treatment Plant Enhanced Nutrient Removal and Plant Expansion project have been revised to coincide with the development schedule. The operating expenses in these funds are expected to remain approximately the same, in line with the rate model, while revenues are expected to rise with the continued phasing in of the new rate structure towards break even rates. The rate structure is intended to provide for an operational reserve for the water and sewer infrastructures, and a 3R reserve (Repair, Replacement and Rehabilitation) to provide funds to pay for unexpected major repairs, and planned replacement or rehabilitation of equipment. The reserves can be used to pay for capital costs in order to avoid or minimize the amount that would otherwise be recovered through user fees (and possibly result in a significant rate increase). Until the Common Council adopts the break-even rate structure, the reserve funds will not be affordable.

The General fund operating expense budget is approximately the same as last year's appropriation. The \$.14/\$100 assessment has been reduced to \$.13/\$100 to continue to fund Priority 1 capital efforts. These include:

- \$350,000 for replacement vehicles and equipment:
- \$62,300 in technology improvements
- \$325,000 in repairs and renovations to various City owned buildings
- \$1. 2M for street milling and overlay for streets

The revenue decrease is expected to provide \$2.081M of funding each year for these projects.

The Public Housing Agency fund is guided by the funding provided by the US Department of Housing and Urban Development. There is virtually no change in Housing Assistance Payments (HAP) funding from HUD at approximately \$1.9M, however additional vouchers will be issued and the HAP costs covered through the HAP equity reserve fund. Administrative cost support is based on the same fee (calendar year funding), although is applied based on the number of unit months leased, each month, subject to retroactive adjustments. HUD has revised its proration formula, and only 79% of the qualified fee is being distributed. This places an additional burden on the City to provide for any shortfall in funds.

The total budget, including depreciation expense, debt service, and capital project costs is just over \$34.4M, including operating costs of approximately \$25M.

DEVELOPMENT, ADOPTION, AND STRUCTURE OF THE BUDGET

DEVELOPMENT

The Budget Document is the key fiscal planning document for the City. It is developed as a product of goals and objectives established via the City's enterprise planning processes. The primary flow is from the State of Maryland Comprehensive Plan, to the Carroll County comprehensive plan for the Greater Westminster Environs,

to the City of Westminster Comprehensive Plan, which is manifest through the Capital Improvements Plan (CIP), which is in turn annualized through the operating and capital budget appropriations by the Common Council.

The State of Maryland requires comprehensive plans to be updated every six years. The 2009 Comprehensive Plan Update began in October 2007 followed by the coordination of the first Westminster resident survey in the summer of 2008. The City hosted a series of community workshops in the fall of 2008 that offered residents the opportunity to voice their ideas about the future of their community. In the winter of 2009, the planning staff combined the results of the survey and the feedback from the workshops, to create the 2008 Community Vision Report. This report served as the base of the Comprehensive Plan Update process. Each element in the 2009 Comprehensive Plan begins with a description from the 2008 Community Vision Report. The City of Westminster 2009 Comprehensive Plan was adopted on September 28, 2009 and is available on the City's website: http://www.westgov.com/citygov/citygov_complan.html

The 2009 Comprehensive Plan is an update of the vision and goals set forth in the 2004 Comprehensive Plan. After adopting the 2004 Comprehensive Plan, the City encountered a new challenge that reshaped Westminster's outlook on its future. In September 2006, after reviewing the City's final Water Capacity Management Plan, the Maryland Department of the Environment (MDE) directed the Carroll County Environmental Health Department to no longer approve building permits that would result in a net increase in water demand on the City's water system. The water dilemma has placed a strain on the growth of Westminster. Since 2006, the City has received limited development pressure due the limited water supply available to allocate to new developments. Future growth cannot occur in Westminster without the water in place to supply the new developments.

The 2009 Comprehensive Plan update presented another obstacle to the future growth of Westminster: land. After conducting the Development Capacity Analysis for residential land within the City limits, it was determined that the City has 106 acres of remaining vacant residential land. At the projected rate of growth for the next 20 years, Westminster could be built-out by 2024.

In order to build out the land, the City's has maintained a major focus on the Water Resources element of the plan for the past two budget cycles in order to provide the water necessary for additional development. In addition to developing new water sources, the City is now focusing on wastewater processing through the development of a new Enhanced Nutrient Removal (ENR) system, and expansion of current wastewater treatment facilities to accommodate the new water source capacities. The projects required to enable continued growth are included in the Capital Improvements Plan and in the recently approved budgets for the enterprise funds. These efforts will allow the City to meet the objectives of its vision.

CITY OF WESTMINSTER VISION STATEMENT

In order to provide for the overall direction of the *City of Westminster Comprehensive Plan*, the City developed the following Vision Statement in 1998 and reaffirmed it in the 2004 Comprehensive Plan. That vision statement still applies today:

"The residents of Westminster will experience a high quality of life through the adequate provision of public facilities; well maintained and adequate housing, business facilities, infrastructure and public spaces; a high level of safety throughout the community; and a diversity of jobs, housing, population, and services and commodities. This high quality of life will contribute to an enhanced level of community pride and involvement, resulting in a strong sense of place with respect to the City of Westminster and its citizenry."

This Vision will be accomplished by:

1. Maintaining and improving existing development, in part through historic preservation;
2. Supporting the revitalization of Downtown Westminster;
3. Demonstrating a high quality of design in new development;
4. Providing better pedestrian access, thus making residents less dependent on motor vehicles;
5. Providing adequate recreation opportunities for residents of all ages;
6. Providing an adequate transportation system that also addresses alternative means of travel;
7. Welcoming new residents and visitors, so that these people share an appreciation for Westminster's heritage;
8. Preserving and restoring natural resources; and
9. Encouraging diversity in population, housing types, employment opportunities, services and commodities, and community organizations, thus providing opportunities for residents to live, work, conduct business, shop, and participate in social activities in their own community.

The legal and logistical process for developing the City budget is prescribed in the City Code and Article 23A, 2b (2), of the State of Maryland Annotated Code:

(b) *Express powers.*- In addition to, but not in substitution of, the powers which have been, or may hereafter be, granted to it, such legislative body also shall have the following express ordinance-making powers:

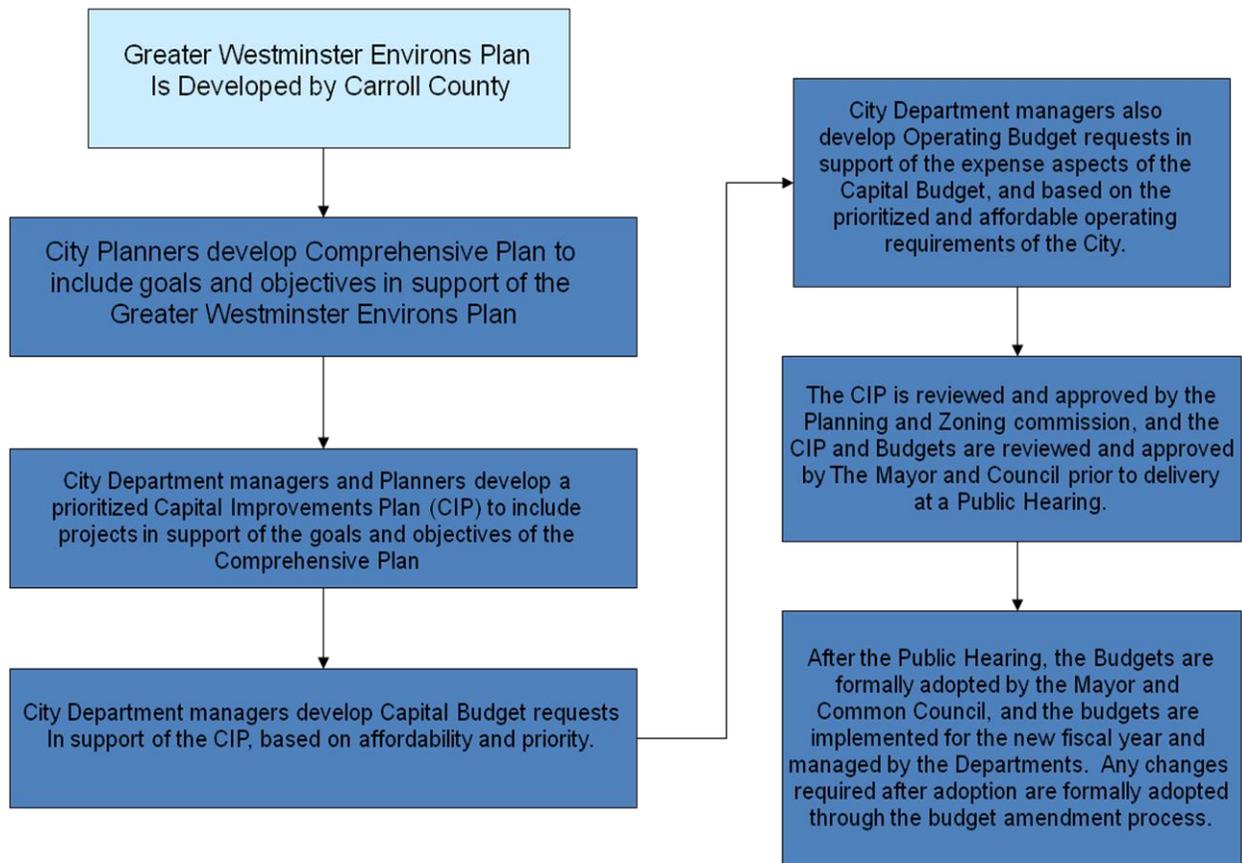
(2) To expend municipal funds for any purpose deemed to be public and to affect the safety, health, and general welfare of the municipality and its occupants, provided that funds not appropriated at the time of the annual levy, shall not be expended, nor shall any funds appropriated be expended for any purpose other than that for which appropriated, except by a two-thirds vote of all members elected to said legislative body.

Each Department Head develops departmental budgets that are then correlated by the Finance Director, reviewed and approved by the City Administrator, and presented by the Mayor to the Common Council for review and adoption. The capital items from the Capital Improvements Plan are approved by the Planning Commission (see Planning department) prior to inclusion in the operating budget. The budget reflects both operating and capital items in single form, although the expenditure requirements for each are designated separately. Please note that although there is no legal limit set for debt service, obligations by the City are approved by the Mayor and Common Council for each projected effort, and debt service payments for principal, interest, and administrative fees are included in the budget.

The Finance Director prepares the revenue budgets in addition to the Finance and Administrative Services departmental expenditure budgets. Please refer to the *Appendix I – Revenue Book*, for a discussion of the major sources of revenue.

Any substantive change in the budget as appropriated by the Mayor and Council requires the adoption of a budget amendment. This includes items in excess of \$10,000, or anticipated expenditures that have not been appropriated meeting the same threshold.

BUDGET DEVELOPMENT FLOW



The schedule for budget development was as follows:

FY2013 Capital Improvements Plan Schedule

March 2012	Reviewed in regular Department Head meetings
April 19, 2012	Submitted to Planning and Zoning for review and recommendation
May 7, 2012	Public Hearing
May 14, 2012	<u>Approval by Common Council</u>

FY2013 Budget Schedule

March 2012	Budget revenues discussed in Department Head meetings
April 6, 2012	Review preliminary budget with Mayor and Finance Committee
April 9, 2012	Budget workshop with Council
April 23, 2012	Budget workshop with Council
May 7, 2012	Budget Hearing
<u>May 14, 2012</u>	Approval and <u>adoption of budget</u> and tax levy ordinances

Public Housing Agency

<u>April 23, 2012</u>	Public Hearing and <u>adoption of PHA Administrative Plan and annual PHA Plan</u>
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ADOPTION

The budget was formally adopted on **May 14, 2012**.

STRUCTURE

The budget contains four major funds:

- The General Fund supported by City taxes and charges, including a Capital Projects Fund;
- Enterprise funds for the Water and Sewer public utilities;
- The Public Housing Agency Fund, funded by HUD grants, and a small subsidy from the General Fund for unexpected costs.

Each fund has separate revenue sources and expenditures, although some department expenditures are spread across all funds where functions require enterprise support for general government activities, such as Human Resources, Finance and Administrative Services. The Budget Summary on subsequent pages outlines these funds.

Fund activities are accounted for on an accrual basis. On that basis the budget is similarly developed. Modified accrual is utilized for reporting on the financial statements for government type activities.

Following are the Fund Budgets followed by the Department sections that delineate the functions and resource requirements of each department, and the significant performance measures by which progress is measured for the key programs and initiatives. After the department discussions are appendices that highlight key operational aspects of the City's operations.



Fund Budgets and FY 2012 Results

The General Fund budget for FY 2013 includes a significant number of capital projects from the Capital Improvements Plan (CIP): equipment replacements; vehicle replacements; street and facilities repairs. Included in the Sewer Fund is the Wastewater Treatment Plant Enhanced Nutrient Removal (WWTP ENR) project.

The CIP priority 1 requirements in the General Fund are funded via revenue from the assessment of an additional \$.13/\$100 of assessed value, real property tax rate. The increase provides approximately \$2.081M of targeted revenue, per Common Council Resolution 10-3, that otherwise would not have been appropriated due to lack of revenues. **Ordinance 826**, passed on **May 9, 2011**, also provisions a reserve account for unspent and unencumbered funds from the prior fiscal year targeted revenues for General Fund Priority 1 capital projects, subject to the approval of the Common Council for expenditure.

In the Sewer Fund the WWTP ENR project could receive approximately \$17M from the State of Maryland Department of the Environment, however the entire project may cost up to \$27M, requiring a substantial contribution of \$10M from the City.

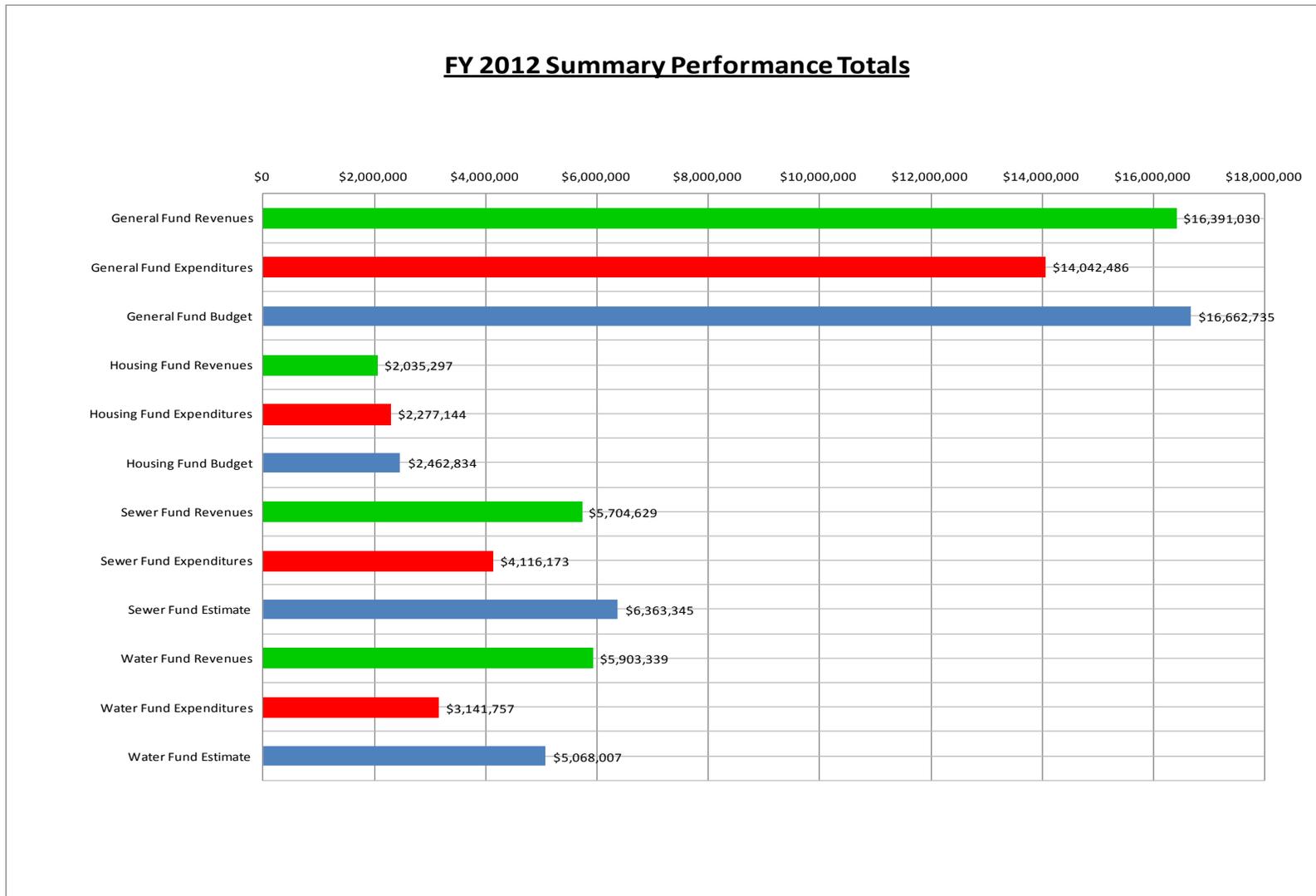
In order to determine the timing of execution of the capital improvement projects, a cash flow analysis of the three major funds is required to determine the timing of receipts that represent the City's contributions for the projects. The financial results for FY 2007 through FY 2012 (April) were included in the analysis of cash flows, which are addressed by fund, in the sections below.

CONSOLIDATED VIEW

Preliminary results (unaudited) provide a more complete base for the comparison of budget to actual data beyond the April 2012 results that provided the base for year-end projections during the budget development cycle. The following charts show the audited, FY2012 combined revenue and expenditure results of the funds, General, Sewer and Water, and the Housing Fund.

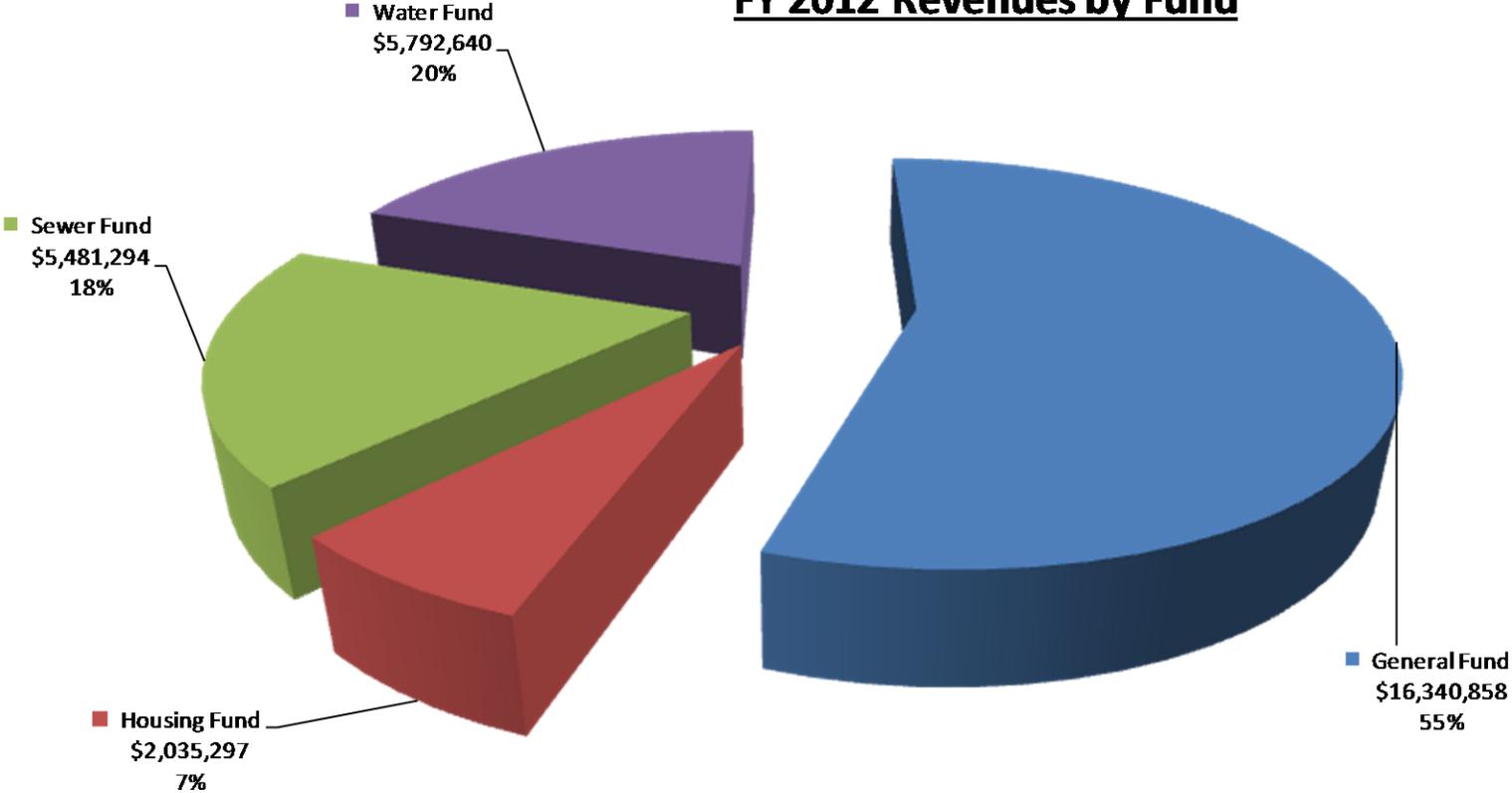
Departmental costs are spread for general government activities across the appropriated funds in varying amounts depending on the nature of the work and the amount of support provided for specific fund activities. The revenues across the funds are separated between General and Sewer and Water. The latter funds being inextricably tied together based on water consumption for the majority of accounts, although in some instances sewer is metered separately when water service is not provided.

SUMMARY RESULTS

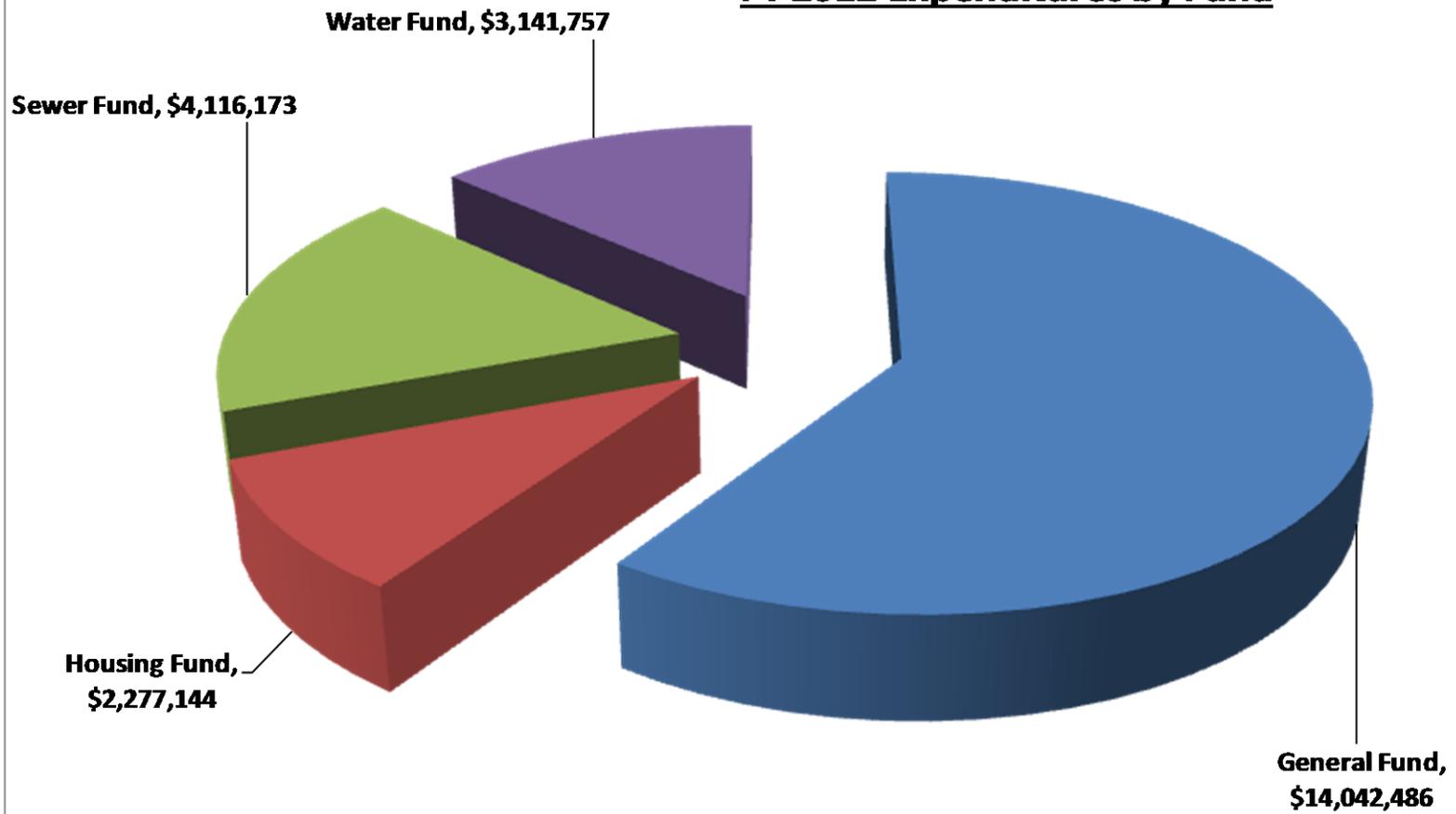


Revenues exceeded expenditures in all funds except Housing, which required the use of the Housing Assistance Payments equity balance in order to provide all subsidy payments.

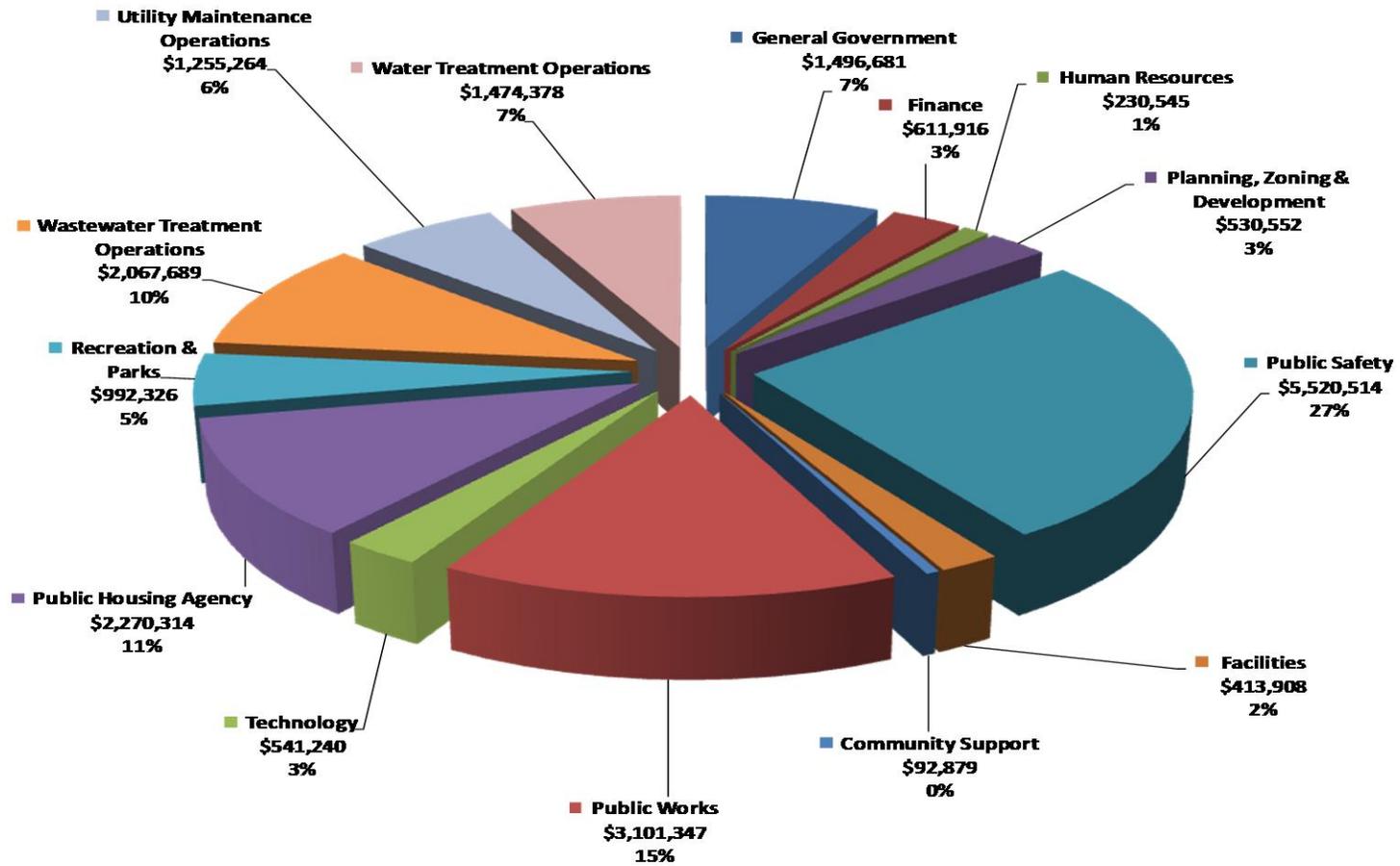
FY 2012 Revenues by Fund



FY 2012 Expenditures by Fund



FY 2012 Operating Expenditures



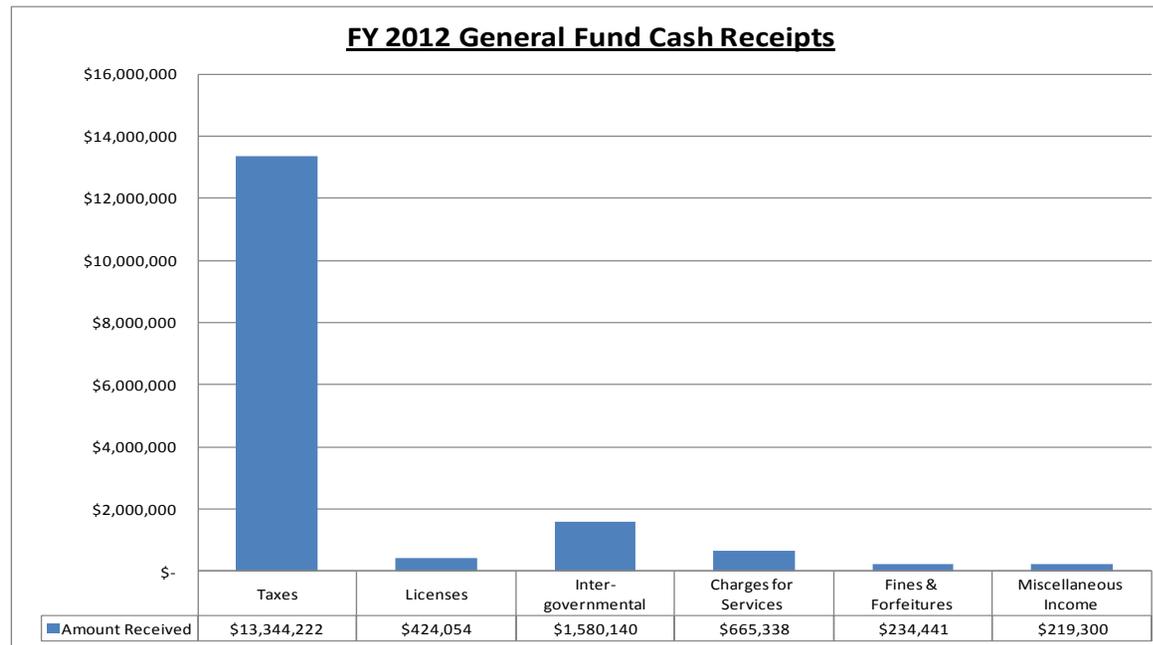
CASH FLOWS

Perhaps more critical than revenues in the support of operations are the cash flows of the individual funds. In the ten years from FY 2000 through FY 2009 less focus was provided to ensure that each fund would be able to meet the operating expenditure requirements of the programs and activities sponsored. This focus was intensified in FY 2010 – FY 2012, and is again committed in FY 2013. Following are analyses of each fund’s cash position.

GOVERNMENTAL FUNDS

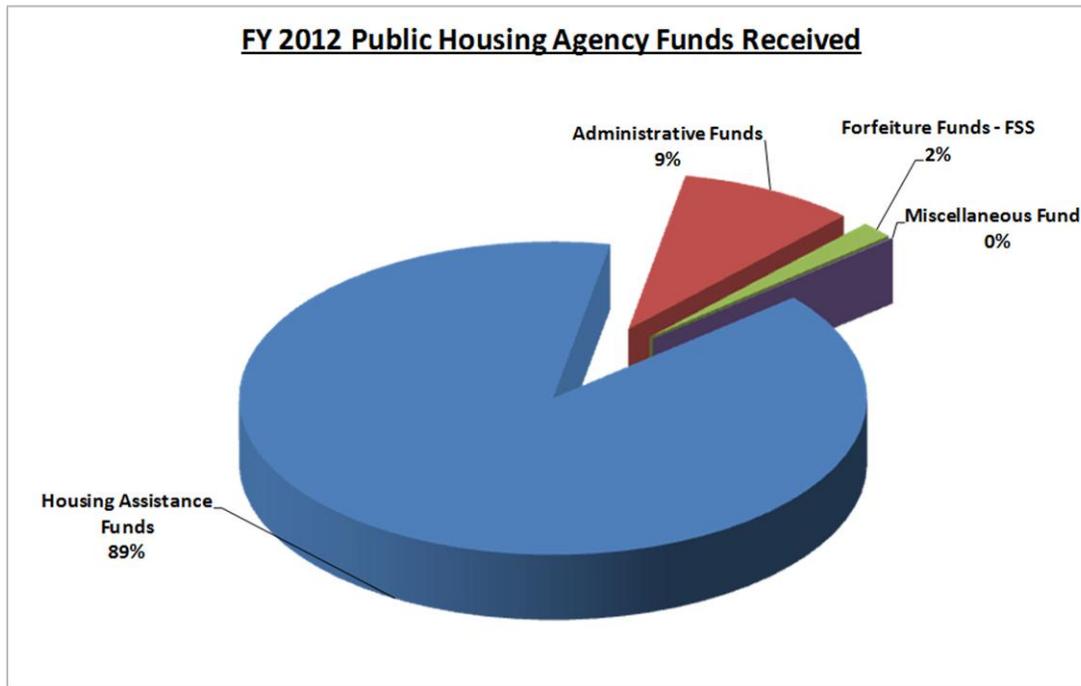
General Fund

For General Fund operating expenditures this was a critical aspect of the financial management strategies of the past 26 months. With lower revenues from the Federal and State governments by over \$1M, significant cuts and reductions in staffing, capital projects, and preventive maintenance for City infrastructure provided an attainable budget. This included providing sufficient operating funds to provide for the 1st two months of the next fiscal year to account for the delay in receiving real property tax revenues. Revenues represented 99.3% of appropriations, and cash receipts exceeded appropriations by 5% through prior year receipts, and lower than expected Homestead Tax Credits (57.8%).



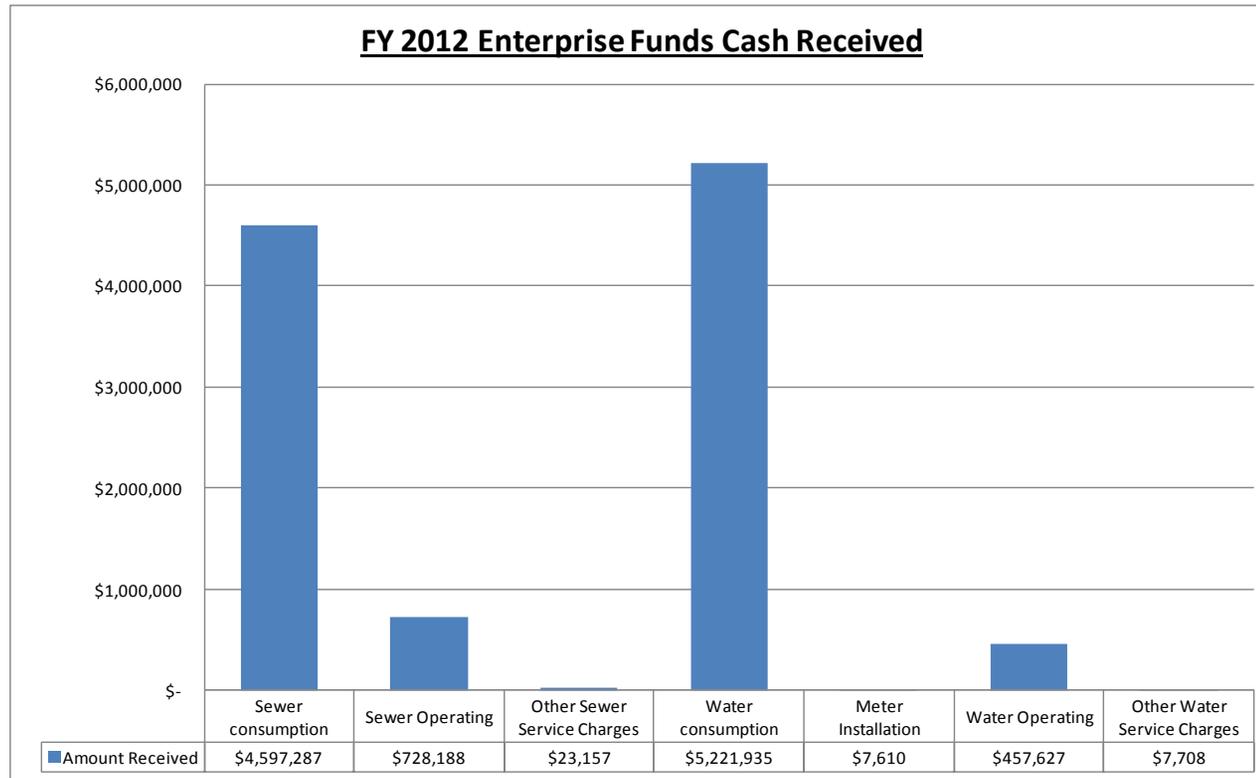
Housing Fund

The Public Housing Agency utilized 105% of the Housing Assistance Payment (HAP) budget from HUD, requiring transfers from the HAP equity reserve account. The PHA utilized approximately 87% of allocated vouchers, resulting in significantly less funding for administrative costs than required. This was causal to a change in HUD funding allocation for administrative fees based on unit months leased, rather than the total number of vouchers allocated. Changes in Federal funding proration resulted in only 79% of the total administrative funding being distributed. The PHA has increased the number of vouchers under lease to increase the administrative funding, requiring the use of equity reserves for subsidy payments. Unadjusted administrative expenditures are currently 94% of budgeted levels.



Enterprise Funds – Water and Sewer

Sewer and Water, which had been operating at a deficit for several years, experienced the 3rd full year of rate increase. The rate structure provided anticipated revenues for the Tier 1 customers (small meters), although Tier 2 consumption was down approximately 20%, and revenue was well below targets. Fortunately operating expense was significantly less than estimated, and no funds were required to be loaned from the benefit assessment accounts as modeled in the rate structure.



CASH FUND BALANCE RESULTS

General Fund Opening Balances:

	<u>July 1, 2010:</u>	<u>July 1, 2011:</u>	<u>July 1, 2012:</u>
• General Operating Funds:	\$2,159,933	\$ 4,153,687	\$5,977,325
• Police Discretionary Funds:	\$ 61,190	\$ 63,305	\$ 54,210
• Healthcare Reimbursement:	\$ 5,322	\$ 8,143	\$ 10,828
• Capital Projects Funds:	\$ 118,891	\$ 928,273	\$5,588,225
• Community Development:	\$ 253,625	\$ 255,739	\$ 474,891
• Benefit Assessment Funds:	\$ 695,510	\$ 819,421	\$ 870,266
○ Total General Fund:	\$3,294,471	\$6,228,568	\$8,975,745

Sewer Fund Opening Balances:

• Sewer Fund Operating Funds:	\$1,286,565	\$2,523,013	\$3,390,753
• Benefit Assessment Funds:	<u>\$3,159,634</u>	<u>\$3,390,595</u>	<u>\$3,638,037</u>
○ Total Sewer Fund:	\$4,446,199	\$5,913,608	\$7,028,789

Water Fund Opening Balances:

• Water Fund Operating Funds:	\$2,202,248	\$3,367,771	\$4,273,236
• Benefit Assessment Funds:	<u>\$3,225,036</u>	<u>\$3,452,259</u>	<u>\$3,685,835</u>
○ Total Water Fund:	\$5,427,384	\$6,820,029	\$7,959,071

Public Housing Agency Opening Balances:

• PHA Operating Funds:	\$ 459,223	\$ 67,048	\$ 3,536
• PHA HAP Equity Funds:	\$ 192,726	\$ 739,805	\$ 480,815
• PHA Admin Equity Funds:	\$ -	\$ -	\$ 78,154
• PHA FSS Escrow Funds:	\$ 30,056	\$ 35,831	\$ 20,366
○ Total PHA Fund:	\$ 682,005	\$ 842,684	\$ 582,871

Total City of Westminster Balance:	\$13,850,059	\$19,811,642	\$24,546,476
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DEBT SERVICE

Debt is issued by fund, based on regulations provided by the State of Maryland, and the City of Westminster's Charter and Code. The main requirement is that debt is largely restricted to capital projects, although it may, in some instances, be issued to cover operating expense. <http://ecode360.com/12119283#13347276>

In the Governmental Funds there is no debt service for the Public Housing Agency. The General Fund carries debt for the development of the two public parking garages financed in 2002 and 2005 utilizing CDA bonds from the State of Maryland. The City is looking at the possibility of refunding the 2002 bond to a lower interest rate that will reduce the cost of the debt by approximately \$158,000.

Enterprise Fund debt is focused on two major water system projects, the Medford Quarry Emergency Pipeline, and the Cranberry Water Treatment Plant. These are recent projects that have largely maximized prudent debt issuance for the Water Fund. The Sewer Fund currently has no debt, however development of the State of Maryland mandated Enhanced Nutrient Removal Wastewater Treatment Plant will result in the City issuing \$10M in debt to cover its portion of the plant costs. The City is also planning to issue debt for expansion of the wastewater treatment plant's capacity, projected to require \$9M in funding, made up by \$6M in debt issuance. The sewer rate structure has been modeled to build sufficient reserve funding for the annual debt service requirements. The current outstanding debt is shown below:

<u>PROJECT</u>	<u>06/30/09</u> <u>BALANCE</u>	<u>06/30/10</u> <u>BALANCE</u>	<u>06/30/11</u> <u>BALANCE</u>	<u>06/30/12</u> <u>BALANCE</u>
Medford Quarry Water Connection 2/2008	4,415,408.00	4,228,313.05	4,037,751.81	3,842,617.01
2000 WATER BOND Carfaro Well #7	838,403.16	777,972.45	715,970.54	652,356.58
Cranberry Water Treatment Upgrade 4-2-2007	11,047,190.00	10,515,401.22	9,979,304.48	9,437,846.86
1990 MWQFA BOND (Sewer Bond)	262,356.00	133,890.00	0.00	0.00
Total Principal - Proprietary Fund	16,563,357.16	15,655,576.72	14,733,026.83	13,932,820.45
2005 INFRASTRUCTURE BOND	692,208.00	670,608.00	648,400.00	624,848.00
2005 INFRASTRUCTURE BOND	3,634,092.00	3,520,692.00	3,404,100.00	3,280,452.00
2005 INFRASTRUCTURE BOND TOTAL	4,326,300.00	4,191,300.00	4,052,500.00	3,905,300.00
2002 INFRASTRUCTURE BOND	1,886,100.00	1,777,300.00	1,662,000.00	1,541,400.00
N/P - BB&T EQUIPMENT LOAN (Capital Lease)	172,089.65	0.00	0.00	0.00
BB & T Auto Loan (Capital Lease)	104,946.58	59,458.96	12,129.06	0.00
Total Principal - Governmental Activities	6,489,436.23	6,028,058.96	5,726,629.06	5,446,700.00
Total Principal	23,052,793.39	21,683,635.68	20,459,655.89	19,379,520.45

INTEREST REQUIREMENTS	06/30/09	06/30/10	06/30/11	06/30/12
PROJECT	INTEREST	INTEREST	INTEREST	INTEREST
Medford Quarry Water Connection	1,095,785.78	981,004.14	2,042,255.28	1,945,355.76
2000 WATER BOND Carfaro Well #7	148,347.12	126,548.64	106,321.36	87,706.12
Cranberry Water Treatment Upgrade 4-2-2007	1,146,784.21	1,027,111.32	921,957.36	822,164.28
1990 MWQFA BOND (Sewer Bond)	19,816.00	6,696.00	0.00	0.00
Total Interest - Proprietary Fund	2,410,733.11	2,141,360.10	3,070,534.00	2,855,226.16
2005 INFRASTRUCTURE BOND	383,707.02	353,486.04	324,118.27	295,683.23
2005 INFRASTRUCTURE BOND	2,014,461.84	1,855,801.72	1,701,620.89	1,552,336.93
2005 INFRASTRUCTURE BOND TOTAL	2,398,168.86	2,209,287.76	2,025,739.16	1,848,020.16
2002 INFRASTRUCTURE BOND	663,182.56	579,117.50	499,241.24	423,919.34
N/P - BB&T EQUIPMENT LOAN (Capital Lease)	9,896.23	0.00	0.00	0.00
BB & T Auto Loan	10,586.39	1,791.04	0.00	0.00
Total Interest - Governmental Activities	3,081,834.04	2,790,196.30	2,524,980.40	2,271,939.50
Total Interest	5,492,567.15	4,931,556.40	5,595,514.40	5,127,165.66
Administration Fees	Administrative	Administrative	Administrative	Administrative
Medford Quarry Water Connection 2/2008	267,208.02	253,144.44	239,080.86	225,017.28
2000 WATER BOND Carfaro Well #7	53,150.24	44,973.28	40,884.80	36,7986.32
Cranberry Water Treatment Upgrade 4-2-2007	615,342.00	527,436.00	498,134.00	468,832.00
1990 MWQFA BOND (Sewer Bond)	13,852.00	6,926.00	0.00	0.00
Total Administration - Proprietary Funds	949,552.26	832,479.72	778,099.66	1,061,835.60
2005 INFRASTRUCTURE BOND	55,441.00	51,315.00	49,252.00	47,189.00
2002 INFRASTRUCTURE BOND	12,366.00	10,628.00	9,759.00	8,890.00
N/P - BB&T EQUIPMENT LOAN	0.00	0.00	0.00	0.00
BB & T Auto Loan	0.00	0.00	0.00	0.00
Total Administration – Governmental	67,807.00	61,943.00	59,011.00	56,079.00
Total Administration Fees	1,017,359.26	894,422.72	837,110.66	1,117,914.60
Total	29,562,719.80	27,509,614.80	26,892,280.95	25,624,600.71
Total principal, interest and admin fees for proprietary funds	19,923,642.53	18,629,416.54	18,581,660.49	17,518,692.21
Total principal, interest and admin fees in governmental funds	9,639,077.27	8,880,198.26	8,310,620.46	7,774,718.50



Individual Fund Results

GENERAL FUND

The General fund represents government like activities under GASB 34 reporting requirements, including the Capital Projects Fund which is included in a single budget for the General Fund. The General Fund revenue base is largely made up of taxes, with additional revenues received in fees, charges for services, and intergovernmental funds. With the State of Maryland reductions in the intergovernmental funds and highway user fees in the past four years, a concerted effort has been made to cover all operating costs with other operating revenues. This provides a degree of self-sufficiency that was lacking in the past.

Changes in the general fund over the past ten years have been a source of concern for City management relative to the City's financial position and performance, and its ability to execute its plans with available resources. This was the subject of extensive study during the year to provide sufficient information to provide a financial plan adequate to address the day to day operations of the government, and to support the requirements of the capital improvements plan for general fund infrastructure. Twelve years of data from audited financial statements was compiled to supplement the statistical base for trend and ratio analysis, which in turn lead to the development of measures necessary to ensure the continued operation of the City in support of the City's Vision and Plans, and budgets that are consistent with the City's goals and objectives.

GENERAL FUND HISTORICAL DATA

The following chart shows the 10 year view of audited financial results for Governmental Activities relative to the General Fund. The data sources are the audits for the City beginning with the fiscal year ending 6/30/2003, and running through the fiscal year ending 6/30/2012.

Following the data are ratios that provide a view of the City's financial performance and position. Although there are many indicators that might be used to judge the financial performance and position of the City, the indicators chosen for this analysis include:

- Financial Position - Unrestricted Net Assets/Expenses: The amount of unrestricted net assets available to cover current expenditures.
- Liquidity ratio - Cash + investments + Receivables/Current Liabilities: The amount of current assets available to cover current liabilities.
- General support ratio - General revenues + transfers/expenses: The amount of revenue and asset transfers available to cover current expenditures.
- Debt per capita - Long Term Debt/population
- Revenue per capita - Revenue/population
- Expenditures per capita - Total Expenditures/population

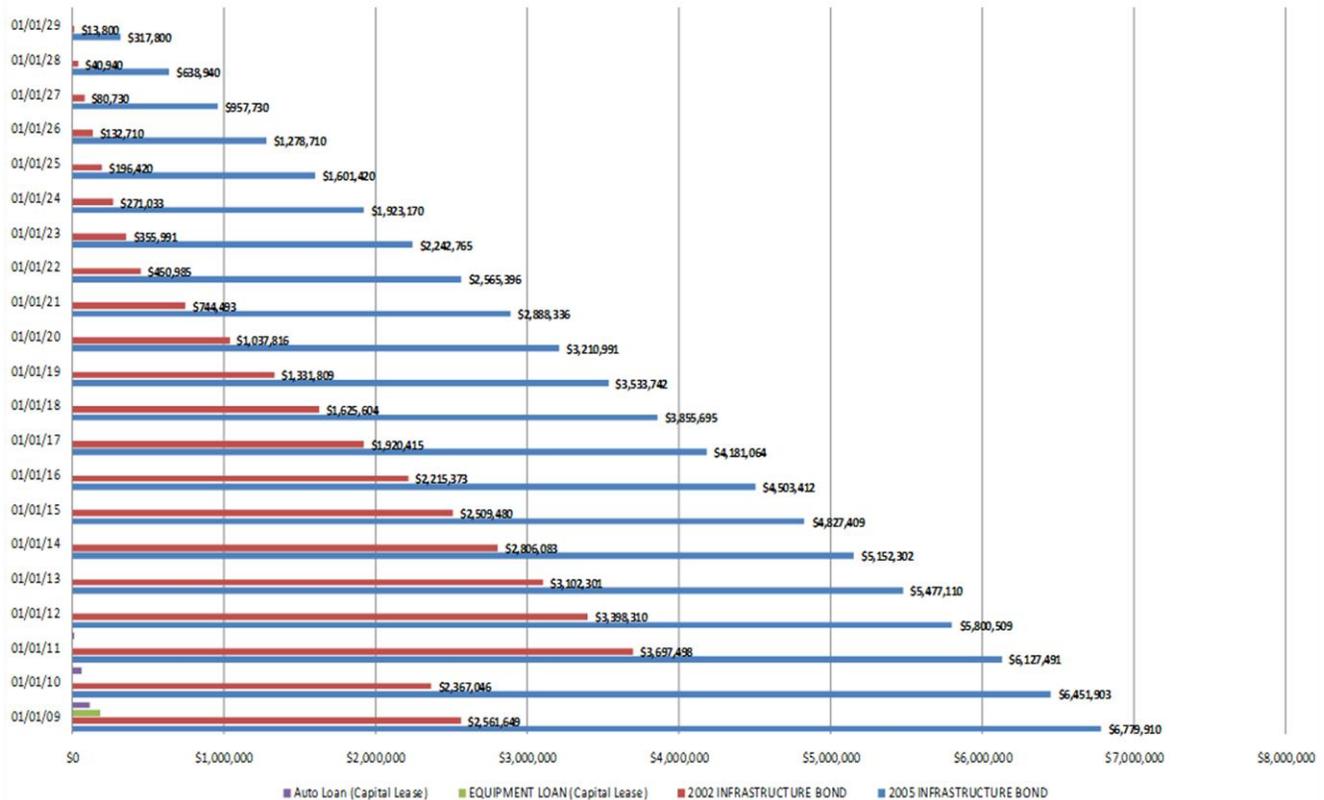
Year Ending	6/30/2003	6/30/2004	6/30/2005	6/30/2006	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011	6/30/2012
ASSETS										
Cash & Cash Equivalents	\$ 2,587,758	\$ 1,492,902	\$ 1,515,520	\$ 1,748,292	\$ 2,263,432	\$ 1,107,725	\$ 1,362,576	\$ 3,089,617	\$ 4,017,176	\$ 4,738,390
Pooled Cash Equivalents	\$ -	\$ -	\$ -	\$ 418,305	\$ 282,741	\$ 148,569	\$ 188,566	\$ 192,726	\$ -	\$ 1,207,401
Investments	\$ 850,039	\$ 858,798	\$ 935,205	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes Receivable	\$ 78,710	\$ 81,427	\$ 94,669	\$ 95,745	\$ 151,248	\$ 109,084	\$ 168,649	\$ 551,984	\$ 320,845	\$ 389,160
Accounts Receivable	\$ 35,739	\$ 167,580	\$ 200,528	\$ 72,059	\$ 81,542	\$ 87,648	\$ 63,339	\$ 150,016	\$ 187,536	\$ 239,023
Unbilled Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Assessments Receivable	\$ -	\$ -	\$ -	\$ 72,400	\$ 37,300	\$ 19,200	\$ 14,080	\$ 22,584	\$ 11,520	\$ -
Other Receivables and Prepaids	\$ 2,534	\$ 1,486	\$ 1,486	\$ 1,486	\$ 1,486	\$ 82,858	\$ 44,404	\$ 598,464	\$ 162,311	\$ 339,575
Due from other funds	\$ 262,373	\$ 263,894	\$ 155,466	\$ 193,899	\$ -	\$ 623,629	\$ 1,587,260	\$ 1,129,998	\$ 796,048	\$ 107,989
Due from other Governments	\$ 759,154	\$ 899,318	\$ 1,076,222	\$ 647,688	\$ 835,740	\$ 845,320	\$ 706,208	\$ 152,540	\$ 11,614	\$ 46,241
Inventory	\$ 865	\$ 706	\$ 1,037	\$ 1,703	\$ 19,090	\$ 37,733	\$ 147,443	\$ 103,283	\$ 64,750	\$ 66,749
Amounts for Retirement of LTD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assets Held for Resale	\$ -	\$ -	\$ -	\$ 169,004	\$ 662,641	\$ 756,412	\$ 783,129	\$ 120,377	\$ 120,378	\$ 120,378
Bond Issues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted Assets										
Cash & Cash Equivalents	\$ 186,906	\$ 452,557	\$ 1,187,233	\$ 237,381	\$ 252,650	\$ 187,851	\$ 303,095	\$ 58,606	\$ 2,616,156	\$ 3,333,973
Pooled Cash Equivalents	\$ -	\$ -	\$ 1,126	\$ -	\$ -	\$ -	\$ 222,848	\$ -	\$ -	\$ 16,795
Net Pension Asset	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 447,883	\$ 309,885	\$ 160,883
Bond Issue Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 129,964	\$ 122,154	\$ 114,344
Investments	\$ 57,620	\$ 143,511	\$ 25,672	\$ 43,460	\$ 2,970	\$ 2,785	\$ -	\$ -	\$ -	\$ -
Mortgages & Notes Receivable	\$ 42,187	\$ 34,026	\$ 25,984	\$ 12,814	\$ -	\$ -	\$ -	\$ 494,000	\$ 480,900	\$ 274,444
Subtotal:	\$ 4,863,885	\$ 4,396,205	\$ 5,220,148	\$ 3,714,236	\$ 4,590,840	\$ 4,008,814	\$ 5,591,597	\$ 7,242,042	\$ 9,221,273	\$ 11,155,345
Property and Equipment										
Land and Land Rights	\$ 2,623,582	\$ 2,623,582	\$ 2,623,582	\$ 1,786,676	\$ 1,727,982	\$ 319,968	\$ 319,168	\$ 319,168	\$ 319,168	\$ 319,168
Buildings	\$ 4,608,229	\$ 10,259,508	\$ 10,087,680	\$ 9,863,476	\$ 9,579,473	\$ 9,044,886	\$ 11,652,511	\$ 11,891,573	\$ 12,101,020	\$ 12,101,020
Improvements Other than Buildings	\$ 1,349,089	\$ 3,707,966	\$ 2,502,172	\$ 4,025,438	\$ 4,022,494	\$ 4,973,194	\$ 8,444,530	\$ 8,547,932	\$ 8,323,211	\$ 8,364,966
Equipment	\$ 1,318,583	\$ 1,076,803	\$ 1,050,312	\$ 1,415,023	\$ 1,370,953	\$ 1,023,275	\$ 5,110,469	\$ 5,171,536	\$ 5,339,562	\$ 6,076,029
Furniture & Fixtures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128,040	\$ 128,041	\$ 128,041
Infrastructure	\$ 3,837,973	\$ 5,596,957	\$ 17,758,686	\$ 19,268,116	\$ 19,156,174	\$ 21,446,370	\$ 35,615,510	\$ 38,170,326	\$ 40,192,353	\$ 42,746,863
Construction in Progress	\$ 9,325,444	\$ 66,187	\$ 1,219,840	\$ 785,375	\$ 2,510,361	\$ 329,136	\$ 73,897	\$ 15,619	\$ 131,506	\$ 132,870
Subtotal Property & Equipment:	\$ 23,062,900	\$ 23,331,003	\$ 35,242,272	\$ 37,144,104	\$ 38,367,437	\$ 37,136,829	\$ 61,216,085	\$ 64,244,194	\$ 66,534,861	\$ 69,868,957
Less Depreciation	\$ -	\$ (24,913,277)	\$ (26,763,788)	\$ (28,025,494)	\$ (29,600,434)					
TOTAL ASSETS	\$ 27,926,785	\$ 27,727,208	\$ 40,462,420	\$ 40,858,340	\$ 42,958,277	\$ 41,145,643	\$ 41,894,405	\$ 44,722,448	\$ 47,730,640	\$ 51,423,868
LIABILITIES										
Accounts Payable	\$ 265,891	\$ 427,087	\$ 754,869	\$ 281,268	\$ 558,851	\$ 322,677	\$ 461,993	\$ 577,216	\$ 612,914	\$ 259,513
Accrued Expenses	\$ 3,463	\$ 36,138	\$ 55,112	\$ 80,014	\$ 85,771	\$ 184,097	\$ 167,963	\$ 194,847	\$ 228,472	\$ 231,279
OPEB	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 416,761	\$ 590,486	\$ 762,279
Compensated Absences	\$ 15,601	\$ 42,567	\$ 21,805	\$ 21,010	\$ 25,174	\$ 42,620	\$ 12,378	\$ 375,209	\$ 369,086	\$ 356,729
Due to Other Funds	\$ -	\$ -	\$ -	\$ -	\$ 540,322	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Revenues	\$ 128,336	\$ 202,709	\$ 111,831	\$ 120,655	\$ 78,569	\$ 128,138	\$ 125,012	\$ 120,760	\$ 87,421	\$ 88,214
Due to Other Governments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,142
Capital Leases Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89,365	\$ 26,831	\$ 64,070
General Obligation Bonds & Loans Payable	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 354,100	\$ 367,800	\$ 373,400
Payable from Restricted Assets:										
Interfund Payables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 221,852	\$ -	\$ -	\$ -
Deferred Revenues	\$ -	\$ -	\$ -	\$ 3,700	\$ 46,075	\$ 9,213	\$ 11,861	\$ 4,018	\$ 38,185	\$ 14,885
Principal and Accrued Bond Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,124	\$ -
Developer Deposits	\$ 192,682	\$ 249,430	\$ 249,941	\$ 236,543	\$ 209,545	\$ 178,639	\$ 49,482	\$ 40,121	\$ 42,609	\$ 27,498
TOTAL LIABILITIES	\$ 605,973	\$ 957,931	\$ 1,193,558	\$ 743,190	\$ 1,644,307	\$ 965,384	\$ 1,150,541	\$ 2,172,397	\$ 2,379,928	\$ 2,182,009
FUND EQUITY										
Retained Earnings - Unreserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,516,227	\$ 5,446,700	\$ 5,173,300
Fund Balances:										
Reserved for Mortgages Receivable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserved for Rehabilitation Loans	\$ 229,092	\$ 267,275	\$ 28,558	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Assets Held for Resale	\$ -	\$ -	\$ -	\$ 169,004	\$ 662,641	\$ 756,412	\$ 783,129	\$ -	\$ -	\$ -
Reserved for Inventory	\$ 865	\$ 706	\$ 1,037	\$ 1,703	\$ 19,090	\$ 37,733	\$ 147,443	\$ -	\$ -	\$ -
Designated for Specific Fund Purposes	\$ 3,550,235	\$ 2,319,515	\$ 2,961,415	\$ 1,374,147	\$ 701,500	\$ 470,900	\$ 1,763,435	\$ 766,919	\$ 1,757,595	\$ 2,739,346

Year Ending	6/30/2003	6/30/2004	6/30/2005	6/30/2006	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011	6/30/2012
REVENUES										
Taxes	\$ 5,772,477	\$ 6,238,884	\$ 6,674,197	\$ 6,856,424	\$ 8,636,443	\$ 9,435,440	\$ 10,015,967	\$ 10,029,452	\$ 12,642,294	\$ 13,125,890
Licenses & Permits	\$ 304,111	\$ 369,058	\$ 401,146	\$ 408,946	\$ 401,770	\$ 327,439	\$ 406,679	\$ 389,606	\$ 388,630	\$ 420,219
Intergovernmental	\$ 3,803,693	\$ 3,920,236	\$ 4,193,079	\$ 4,811,288	\$ 4,657,794	\$ 4,537,276	\$ 4,471,659	\$ 2,691,265	\$ 1,774,054	\$ 1,703,390
Federal Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for Services	\$ 704,274	\$ 967,982	\$ 1,237,701	\$ 1,066,406	\$ 701,849	\$ 811,186	\$ 667,649	\$ 806,175	\$ 791,175	\$ 714,006
Fines & Forfeitures	\$ 82,355	\$ 72,138	\$ 68,923	\$ 65,050	\$ 76,241	\$ 70,711	\$ 54,512	\$ 145,772	\$ 248,194	\$ 238,279
Miscellaneous	\$ 987,463	\$ 193,219	\$ 197,460	\$ 566,282	\$ 406,893	\$ 339,631	\$ 357,865	\$ 327,525	\$ 149,457	\$ 139,074
TOTAL REVENUES	\$ 11,654,373	\$ 11,761,517	\$ 12,772,506	\$ 13,774,396	\$ 14,880,990	\$ 15,521,683	\$ 15,974,331	\$ 14,389,795	\$ 15,993,804	\$ 16,340,858
EXPENDITURES										
General Government	\$ 1,317,045	\$ 1,372,946	\$ 1,283,892	\$ 1,429,039	\$ 1,337,925	\$ 1,294,872	\$ 1,503,792	\$ 1,022,441	\$ 1,052,084	\$ 1,158,287
Public Safety	\$ 2,981,114	\$ 3,144,626	\$ 3,220,734	\$ 3,745,368	\$ 3,887,434	\$ 4,053,104	\$ 3,608,065	\$ 4,079,186	\$ 4,001,834	\$ 4,481,602
Public Works	\$ 1,746,688	\$ 2,188,901	\$ 2,577,902	\$ 2,078,204	\$ 2,368,394	\$ 2,663,760	\$ 2,671,505	\$ 2,867,680	\$ 2,627,455	\$ 2,501,924
Recreation & Parks	\$ 648,522	\$ 631,498	\$ 662,986	\$ 731,533	\$ 760,517	\$ 878,073	\$ 758,707	\$ 705,660	\$ 762,342	\$ 813,059
Community Development	\$ 1,640,546	\$ 1,930,744	\$ 2,095,102	\$ 2,627,953	\$ 2,521,452	\$ 2,359,987	\$ 2,675,576	\$ 954,639	\$ 297,612	\$ 170,790
Federal Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Service	\$ 208,509	\$ 300,384	\$ 284,692	\$ 615,035	\$ 605,191	\$ 649,942	\$ 4,190,214	\$ 669,752	\$ 572,249	\$ 548,114
Capital Outlays	\$ 7,677,894	\$ 1,313,587	\$ 1,500,247	\$ 1,457,131	\$ 2,919,861	\$ 1,285,374	\$ 583,298	\$ 946,341	\$ 2,189,325	\$ 2,649,869
Miscellaneous	\$ 1,685,773	\$ 2,065,357	\$ 2,098,415	\$ 2,410,473	\$ 2,510,520	\$ 2,978,119	\$ 2,580,556	\$ 2,380,380	\$ 2,316,762	\$ 1,595,185
TOTAL EXPENDITURES	\$ 17,906,091	\$ 12,948,043	\$ 13,723,970	\$ 15,094,736	\$ 16,911,294	\$ 16,163,231	\$ 18,571,713	\$ 13,626,079	\$ 13,819,663	\$ 13,918,830
EXCESS OF REVENUES OVER EXPENDITURE	\$ (6,251,718)	\$ (1,186,526)	\$ (237,228)	\$ (1,320,340)	\$ (1,752,418)	\$ (701,337)	\$ (2,597,382)	\$ 763,716	\$ 2,174,141	\$ 2,422,028
Long Term Debt Outstanding at Year End	\$ 3,067,077	\$ 2,887,076	\$ 7,857,248	11,194,332.52	10,778,065.55	10,375,929.66	9,625,962.55	8,867,952.66	7,849,935.00	7,629,778.00
Population	17483	17582	17685	17686	17688	17689	17996	18045	18093	18093

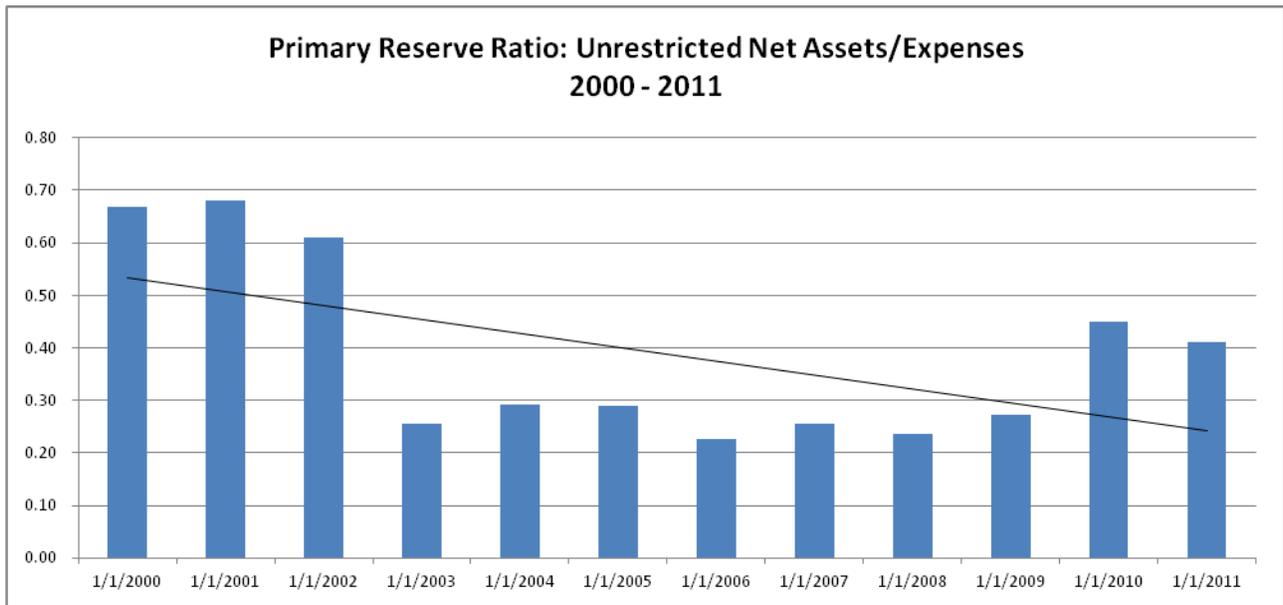
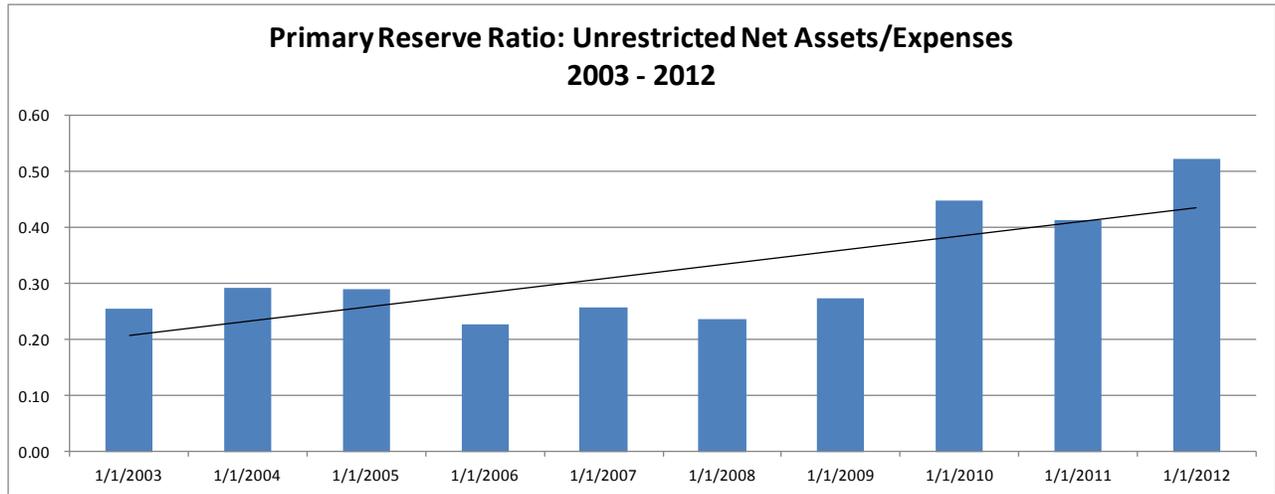
GENERAL FUND FINANCIAL POSITION

Relative to **financial position**, it appears that the City had declined in its ability to cover expenses with available assets substantially since 2000 – 2002. This was in large part due to the development of the parking garages and acquisition of parking equipment via long term debt. Although the position is showing a singular improvement from the retirement of the debt associated with the equipment capital lease this year, general government activity long term debt remains in excess of \$8M, and will continue to be substantial through 2020.

GENERAL FUND DEBT SERVICE



What has improved is a significant reduction in expenditures combined with increased tax revenues that has allowed the City to improve its financial position as shown in the following comparative charts of the primary reserve ratio:

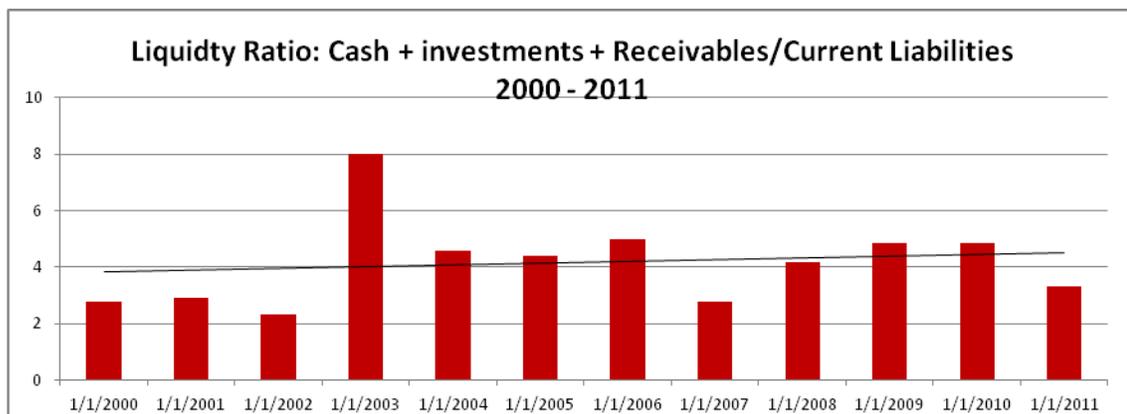
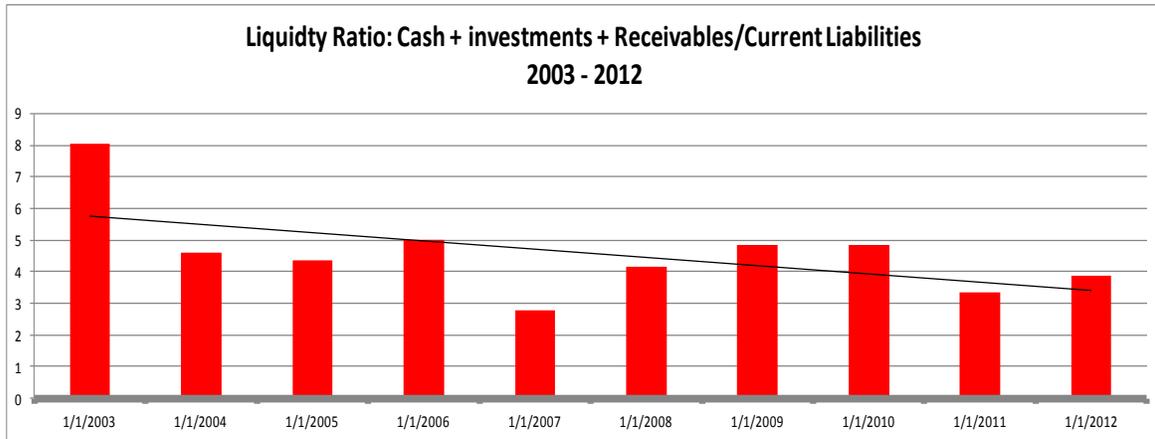


The primary reserve ratio that looks at expenditures in light of unrestricted net assets. It demonstrates how easily current expenditures could be funded by net assets not bound for other purposes. The higher the indicator, the more viable the entity is. Since FY 2010 the City has experienced an upward trend in its ability to cover current expenditures.

GENERAL FUND LIQUIDITY

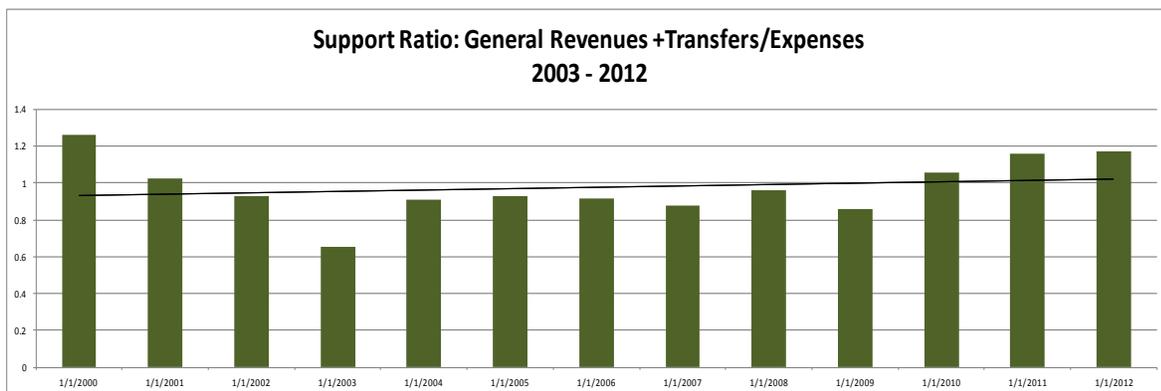
There are several ratios that may be used to measure liquidity, dependent upon the timing of the liquidation of assets to cover liabilities. The ratio below eliminates inventory as a consideration, although it is minor in scale, and focuses on cash and receivables. Receivables are considered on the current basis of being received in 90 days or less. The higher the ratio, the more the City is able to cover liabilities with current assets. Liquidity provides the same type of measure as financial position, but adds receivables to the equation. The general premise is that reserves should be able to cover current expenses for liabilities as viewed for governmental

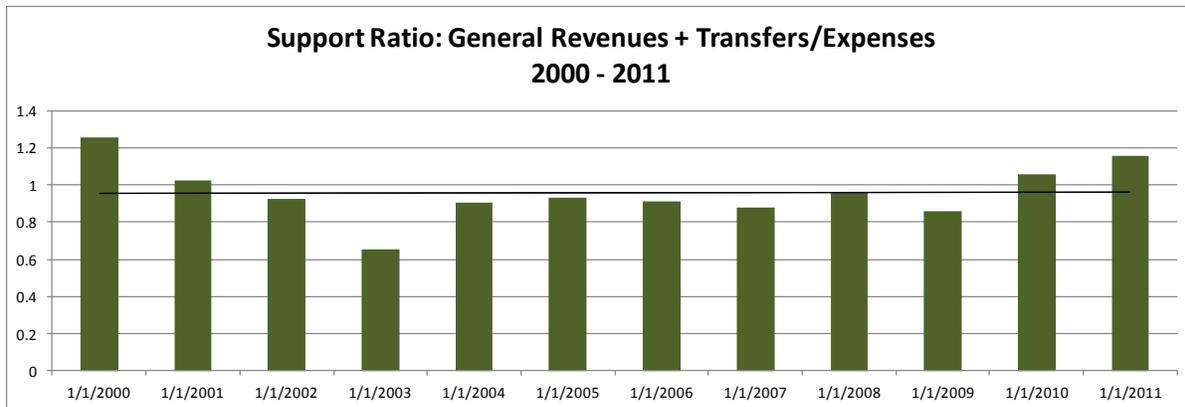
activities, should it become necessary to eliminate debt. The trend below shows that the City's ability to cover its current liabilities with its cash, investments, and receivables is continuing to decline. This is evidenced by the large decline in cash positions and investments from highs in the initial years of the 10 year period.



GENERAL FUND SUPPORT RATIO

This ratio demonstrates how well current revenues cover current expenses. A ratio over 1.0 is considered an ideal position for an organization to be in. The chart demonstrates that the City lost that position in 2002, and continued a downward trend from 2000 through 2009. The downward trend was mitigated by reprioritizing services, and revising the associated cost structures, in combination with developing new revenue sources (addition to property taxes) to sustain required services. In FY 2010 the trend became favorable, and has continued to improve through FY 2012.





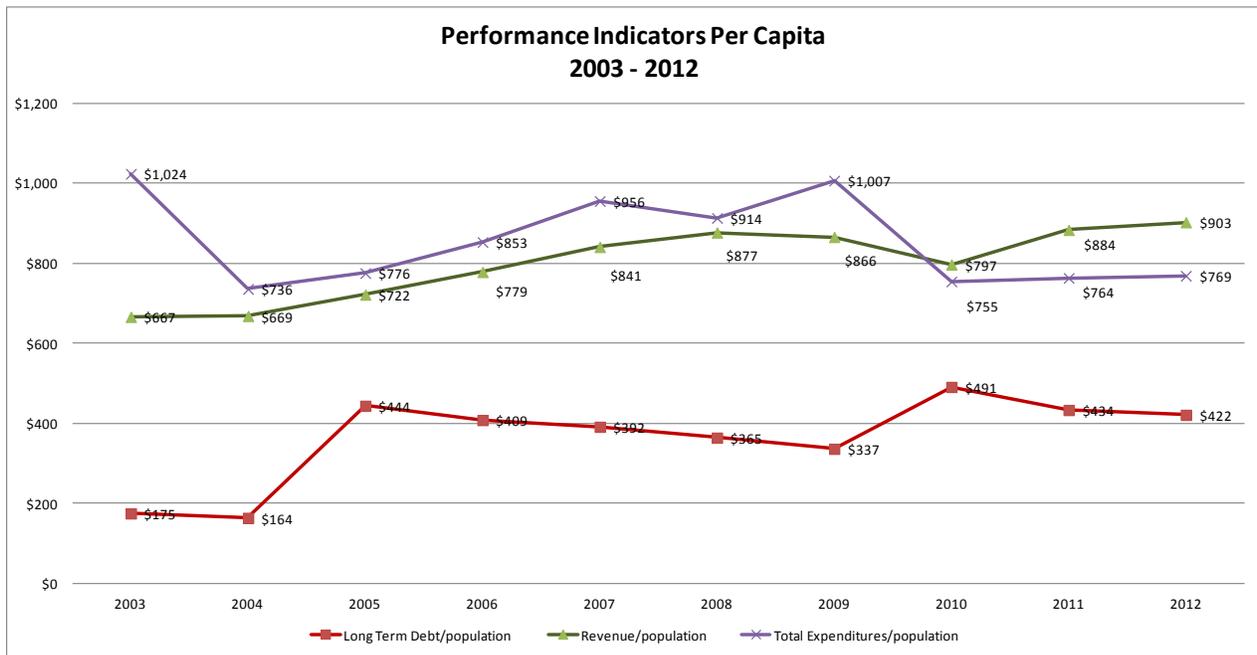
GENERAL FUND PER CAPITA MEASURES

This set of measures demonstrates the changes in the financial performance characteristics of the City over time, relative to population. The three measures viewed here include long term debt, revenues, and expenditures. These measures, as indicators of debt, expenditures, and revenues, show that the City's financial performance and position have outpaced the necessary changes in the population to support them. The City had initiated excessive growth in debt and expenditures, while revenue. This led to a position of declining financial affordability.

Since 2002, long term debt per capita had increased in excess of 100%. Expenditures increased 77%, while revenues had grown only 23%. These would be considered more reflective of the net change in these three aspects of performance since the results are sensitized to the change in the majority of the revenue base for the general fund. Of significance in this equation is that the major change in revenue has been the increase in real estate property assessments, rather than any proactive action by the City to increase revenues. Any downward trend of assessments will compound the impact of the debt and expenditure trends.

The following per capita trends updated with FY 2012 results demonstrate the following:

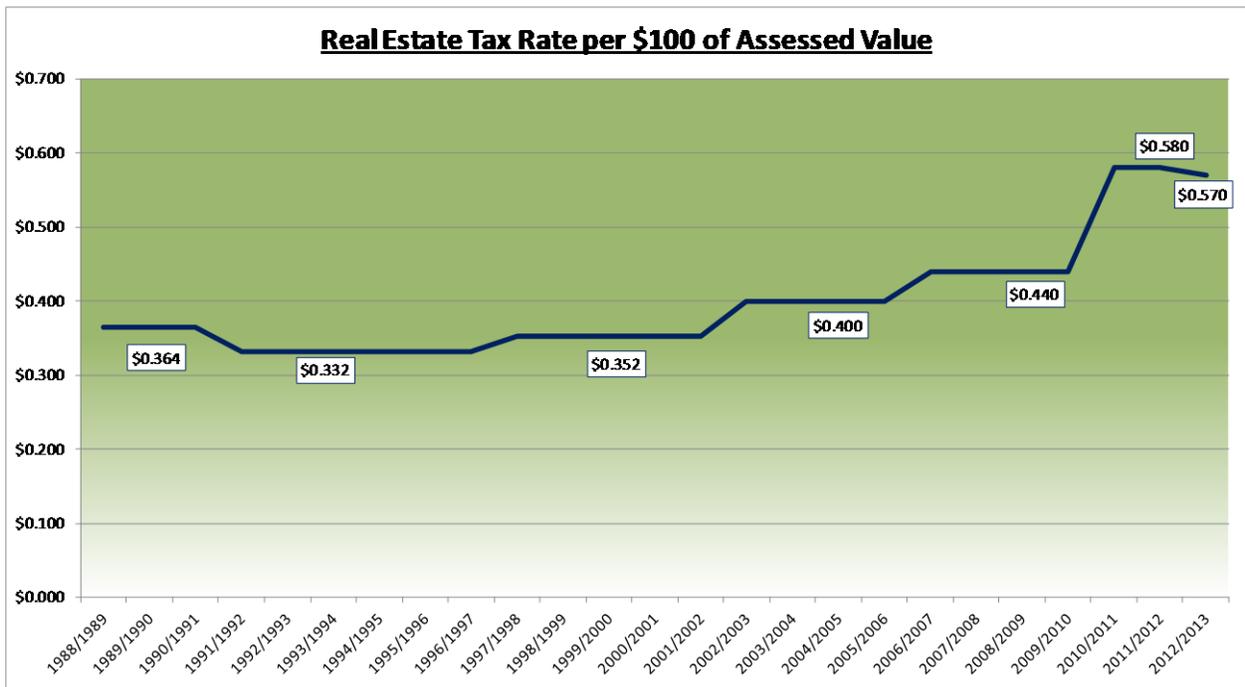
- Expenditures that had almost doubled over the ten year period from 2000 through 2009, have been significantly reduced from FY 2010 through FY 2012, now reflecting only increases in commodity costs as the drivers for the slight spending increase from 2010.
- Revenues jumped significantly in FY 2011 and FY 2012 due to the \$.14/\$100 increase in real estate taxes to finance the priority 1 capital projects contained in the Capital Improvement Plan. This will decline significantly in the upcoming budget period for two reasons:
 - The Common Council reduced the above tax increase by \$.01/\$100 of assessed value, and
 - Properties in the City of Westminster were re-assessed for the FY 2013 – FY 2015 tax years, resulting in a 14% - 15% reduction in values, and therefore in revenues. This is expected to result in a total decline of \$1.5M in revenues each budget year.
- Long term debt had increased significantly with the building of the parking garages and financing of the associated parking equipment. It is currently trending downward with the retirement of some of the debt, but not significantly. The average per capita for the period was \$247, and reduced from \$434 in FY 2012, to \$422 in FY 2013 (assuming no additional debt is incurred).



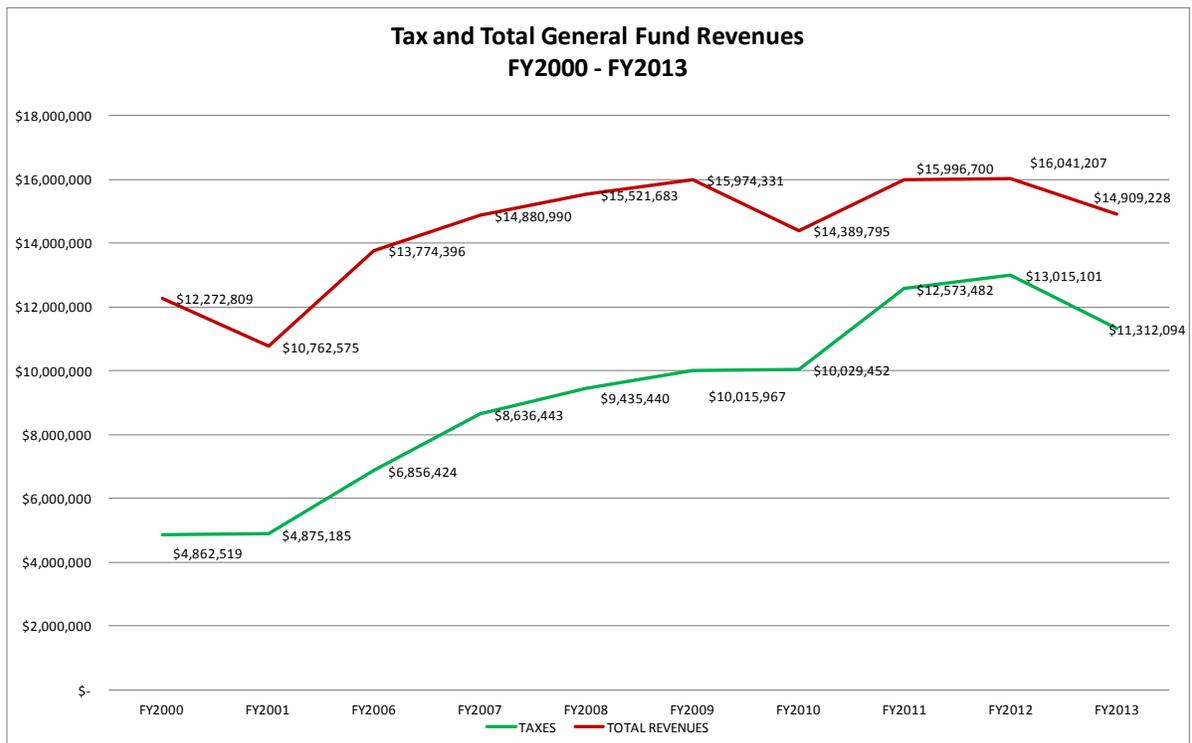
TAX RATE HISTORY

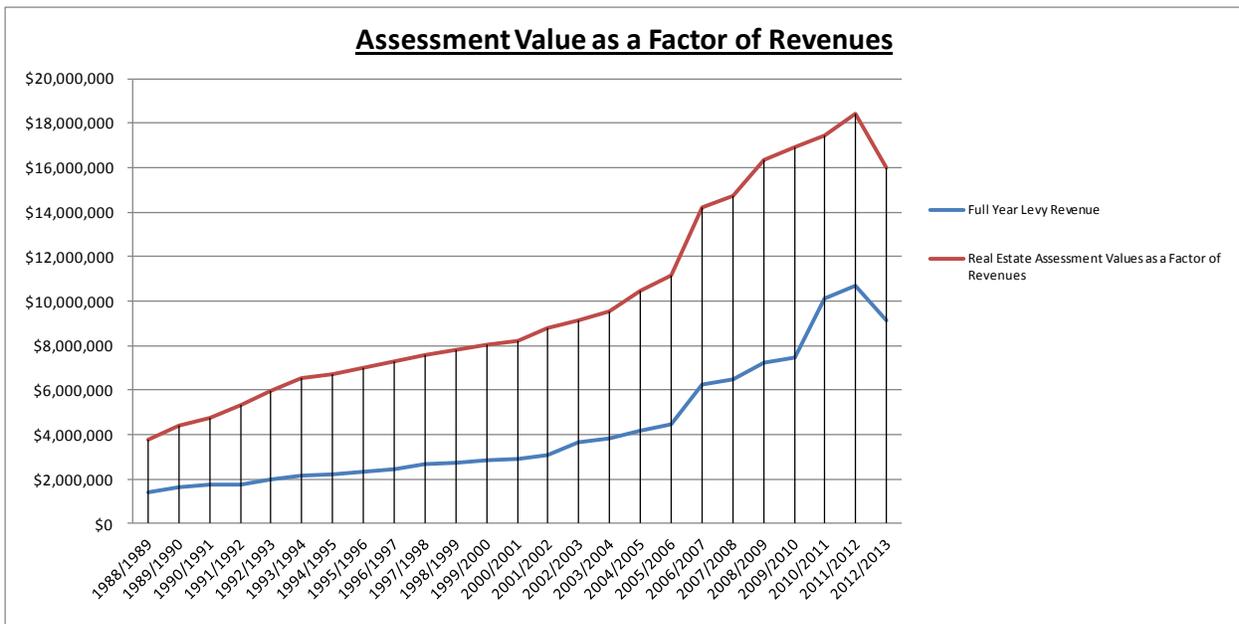
Tax rates have increased only 20% since 1988, and from 1991 – 1997 decreased for a period. During the same period however, the assessment values increased significantly, generating \$1.3M in revenue in 1988 to almost \$8M in FY2010. On the surface it would appear that the City would be in a favorable position as a result. However several factors and activities had adverse impact on the effectiveness of this particular revenue base:

1. Since 2002 expenditures outpaced revenues by a significant amount until 2010;
2. Tax revenues went from contributing 40% of the revenue requirement to 60% in FY 2009;
3. The consumer price index rose significantly during the corresponding period cutting the effectiveness of each dollar of revenue received in satisfying operational expense;
4. The Homestead Tax Credit cap lessened the revenue impact of increased assessments significantly.

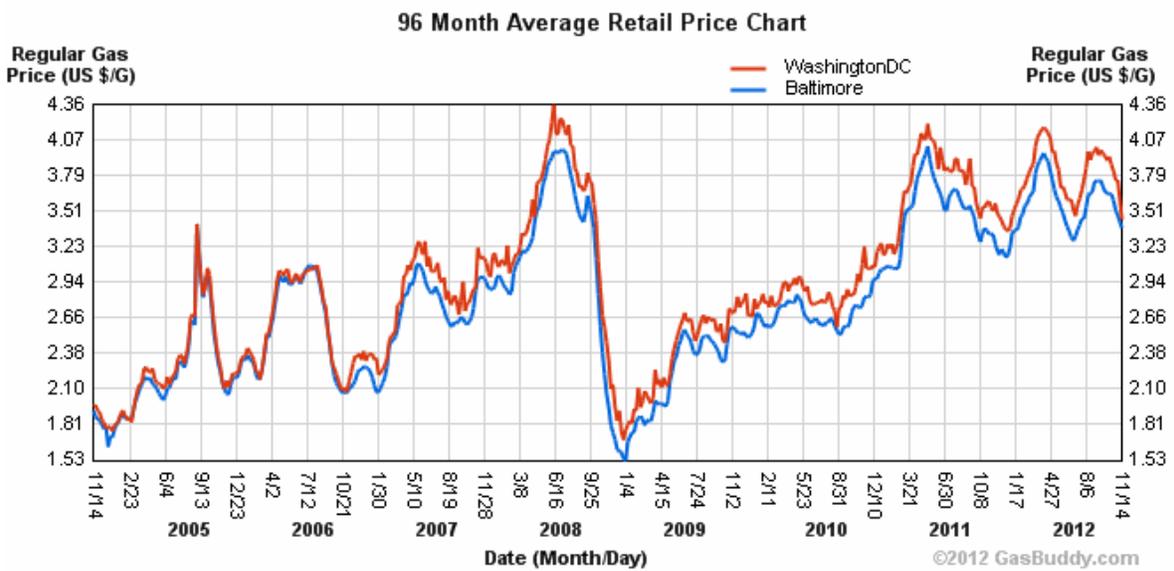


Real estate tax rates had risen 21% in the period from FY 1989 through FY 2009. During this period assessment values rose 459% taking revenues from \$1.4M to \$7.7M. These increases have been moderated somewhat by the Homestead Tax Credit cap of 7% in the City of Westminster. This has reduced the achievable tax revenues from real property assessments by approximately \$500,000 per year. In the current budget year, both the tax rate and assessed values have dropped, resulting in a real property tax revenue loss of \$1.5M. This can be seen in the trends on the following chart.

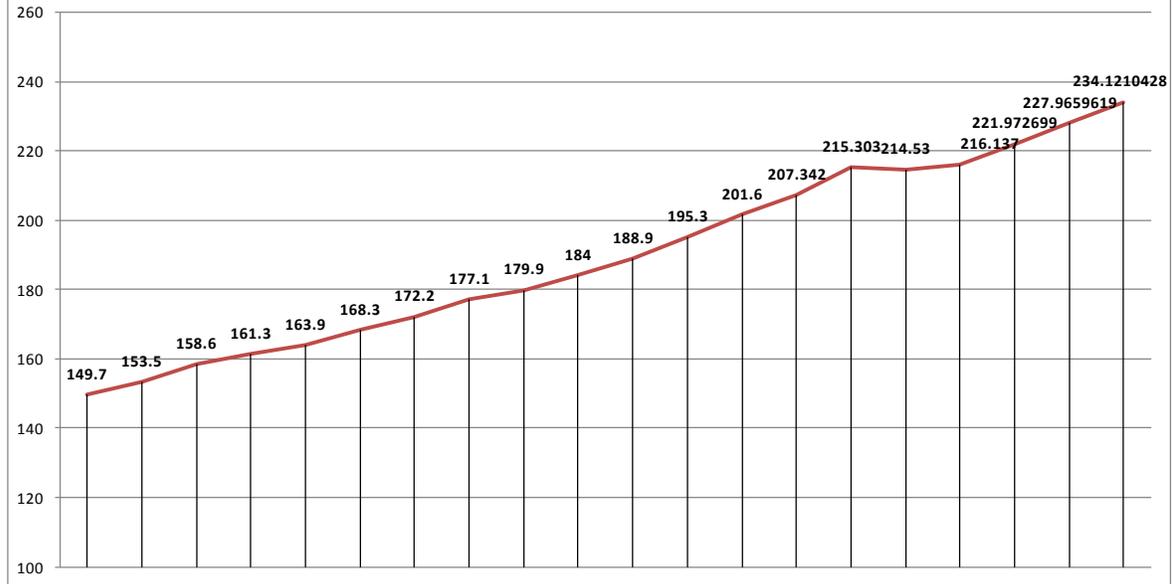




When considered in light of the changes in the CPI for the period from 1994 through 2008, each dollar of tax revenue provided less “buying power” than in the prior year. This trend held until 2009, and picked up again in 2010. The following chart shows the CPI values. The chart following demonstrates the impact on revenues. In essence for 2013, there is approximately a \$2.2M difference between the total revenue and its buying power in 1994 dollars. The impact of this is on commodity buying as it relates to operational costs. Using that as the relative baseline year, \$1 of revenue could purchase \$.767 of commodity. In 2012 \$1 of revenue could purchase only \$.657 of commodity. When combined with demand significantly more revenue could be required to cover comparative operational costs. As an example, gasoline cost approximately \$2.00/gallon in November of 2005 in the Balto. – Washington corridor. If the City consumed 200,000 gallons, \$400,000 in revenue would be required. In November of 2012 it was \$3.40/gallon, requiring \$680,000 in revenue. If the same operations were supported in both years, 11.1% more revenue would be required across the board to make up for the drop in the buying power of each \$ of revenue.



Historical CPI - U
1994 - 2013



For the year ending June 30, 2012, the following Governmental Fund balances were in place:

GOVERNMENTAL FUND RESULTS - FY2012	GENERAL FUND	PUBLIC HOUSING	TOTAL
		AGENCY	GOVERNMENTAL FUNDS
REVENUES			
Taxes	\$ 13,125,980	\$ -	\$ 13,125,980
Licenses & Permits	\$ 420,219	\$ -	\$ 420,219
Intergovernmental	\$ 1,703,390	\$ 1,913,082	\$ 3,616,472
Charges for Services	\$ 714,006	\$ -	\$ 714,006
Fines & Forfeitures	\$ 238,279	\$ -	\$ 238,279
Misc.	\$ 139,074	\$ 122,214	\$ 261,288
TOTAL REVENUES	\$ 16,340,948	\$ 2,035,296	\$ 18,376,244
EXPENDITURES			
General Government	\$ 1,158,287	\$ -	\$ 1,158,287
Public Safety	\$ 4,481,602	\$ -	\$ 4,481,602
Public Works	\$ 2,501,924	\$ -	\$ 2,501,924
Recreation & Parks	\$ 813,059	\$ -	\$ 813,059
Community Development	\$ 170,790	\$ 2,278,302	\$ 2,449,092
Debt Service	\$ 548,114	\$ -	\$ 548,114
Capital Outlays	\$ 2,649,869	\$ -	\$ 2,649,869
Misc.	\$ 1,595,185	\$ -	\$ 1,595,185
TOTAL EXPENDITURES	\$ 13,918,830	\$ 2,278,302	\$ 16,197,132
EXCESS/(DEFICIENCY)	\$ 2,422,118	\$ (243,006)	\$ 2,179,112
OTHER FINANCING SOURCES			
Proceeds from Issuance of Long-Term Debt	\$ 52,462	\$ -	\$ 52,462
Proceeds from the Sale of Capital Assets	\$ 32,270	\$ -	\$ 32,270
TOTAL OTHER FINANCING SOURCES	\$ 84,732	\$ -	\$ 84,732
NET CHANGES IN FUNDS	\$ 2,506,850	\$ (243,006)	\$ 2,263,844
BEGINNING BALANCES - 7/1/2011	\$ 6,923,835	\$ 802,512	\$ 7,726,347
ENDING BALANCES - 6/30/2012	\$ 9,430,685	\$ 559,506	\$ 9,990,191

Changes to the fund balances were summarized as follows in the Audited Financial results for last year:
NET CHANGES IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS \$ 2,263,754

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives as depreciation expense.

Add: Capital Outlays	2,649,869
Less: Depreciation Expense	(1,794,680)

Bond, loan, and lease proceeds provide current financial resources to governmental funds, but issuing debt and lease financing increases long-term liabilities in the government-wide statement of net assets. Repayment of debt principal and capital lease obligations are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the government-wide statement of net assets. Other costs related to debt issuance and retirement use governmental funds resources, but recognition of expense is deferred and reported as amortization on the statement of net assets.

Amortization of Bond Issue Costs	(7,810)
Capital Lease Proceeds	(52,462)
Payments on Capital Lease Obligations	31,347
Payments on Bonds Payable	267,800

Property tax, citations, and housing voucher repayments in the statement of activities that do not provide current financial resources and are not reported as revenues in the governmental funds.

68,401

Capital asset contributions are revenues in the statement of activities that do not provide current financial resources and are not reported as revenues in the governmental funds.

906,302

The net effect of various miscellaneous transactions involving capital assets (i.e. sales and trade-ins) is to decrease net assets.

(2,333)

In the statement of activities, certain expenses do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds. These expenses include the change in:

Net Pension Asset	(149,002)
Accrued Interest Expense	3,364
Long-Term Portion of Compensated Absences	27,735
Accrued Other Postemployment Benefits	<u>(171,793)</u>

CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES **\$ 4,040,492**

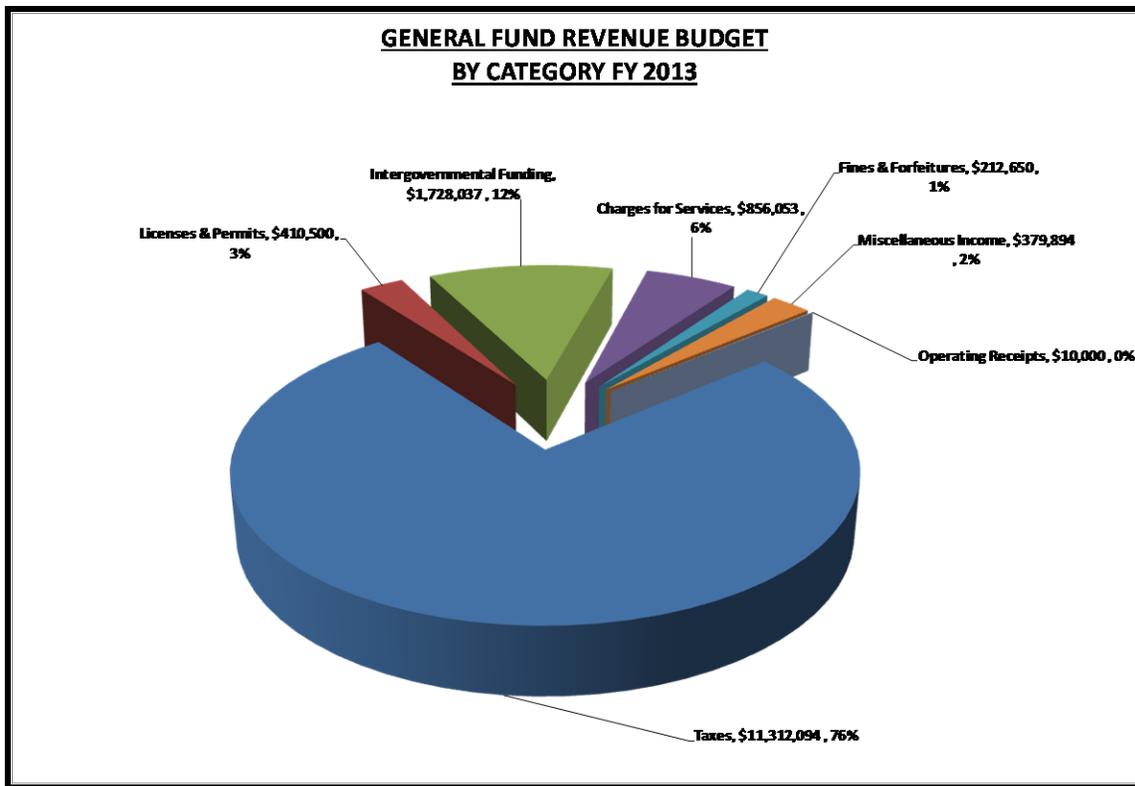
GENERAL FUND FY2013 BUDGET

For Fiscal Year 2010 – 2011 the General Fund revenue base was expected to remain flat as compared to the prior year. With minimal changes to the expenditure base, the revenue requirement for operating expenses was projected at \$12.6M. This left little room for funding capital projects beyond appropriations carried over from the prior year. With a growing backlog of efforts that had been deferred in prior years, the need for additional revenue was defined for this budget year. As such, the Mayor and Common Council approved an additional real estate tax assessment of \$.14/\$100 of assessed property value, for Priority 1 capital projects. This assessment was expected to provide \$2.574M of additional revenue for this purpose. This resulted in \$12M in total tax

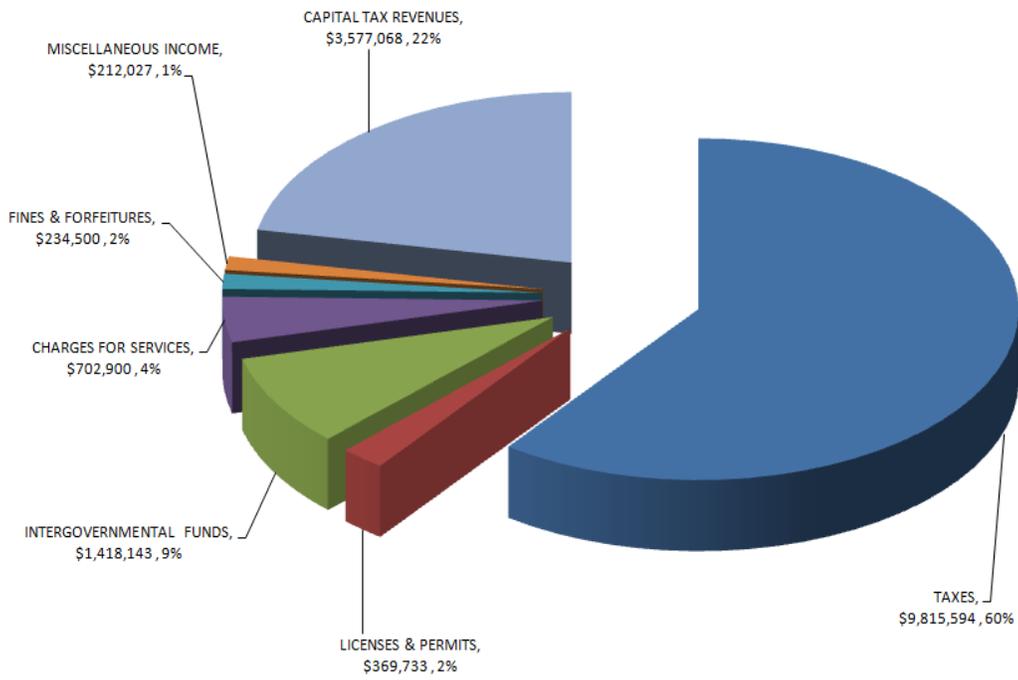
revenue compared to \$10.3M appropriated in the year prior. That tax increase was still in effect for the FY 2011 - 2012 budget cycle, and no significant changes to the revenue budget were made.

For Fiscal Year 2012 – 2013 the Mayor and Common Council felt that significant work had been accomplished in the prior two fiscal periods to allow for a small reduction in the capital tax. They took the action of lowering tax rates by \$.01/\$100 of assessed value. A more impacting reduction could not be enacted due to a 14.5% reduction in assessed property values for the three year assessment cycle beginning 7/1/2012. The property assessment value drop will cause the loss of approximately \$1.5M in general tax revenues for the general fund in each of the next three budget years. This impact can be seen in the projected General Fund budgets in the following pages.

The next two charts show the FY 2013 revenues by category of revenue, and the comparative chart from FY 2012. General Fund revenues in FY 2012 were approximately \$250K lower than appropriated, and combined with the reduction in expected revenues due to lower assessments, the FY 2013 budget is \$1.7M lower than FY 2012.



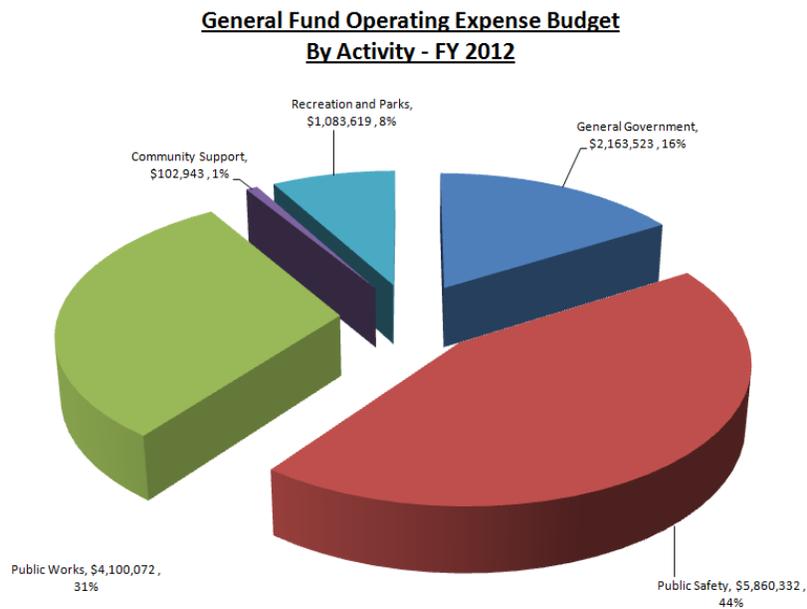
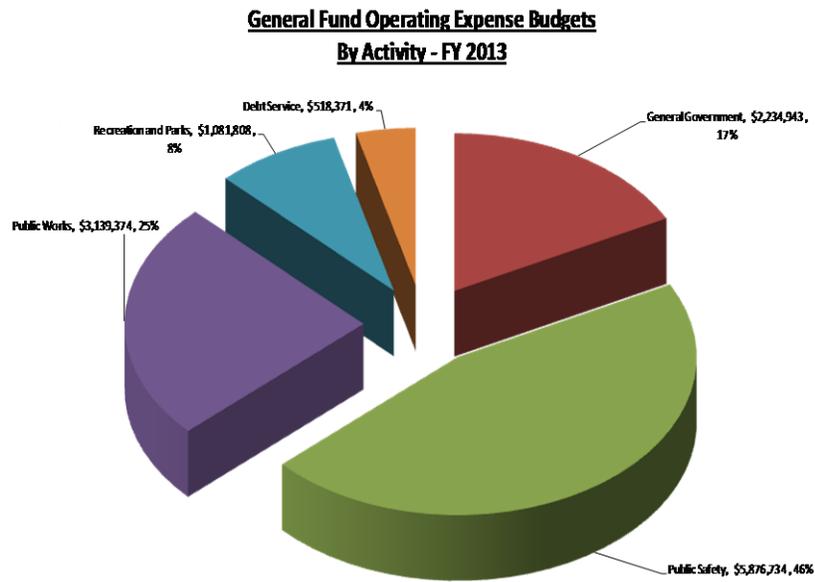
GENERAL FUND REVENUE BUDGET
BY CATEGORY - FY 2012



Revenue Budget FY 2013						
General Fund	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimate	FY 2014 Projection	FY 2015 Projection
Account Number						
100.410000 Taxes						
100.411101 Real Property (Full Year Levy)	\$7,808,594	\$8,070,979	\$8,195,778	\$7,047,063	\$7,047,063	\$7,047,063
100.411201 Personal Property	\$16,466	\$18,253	\$15,822	\$0	\$0	\$0
100.411202 Railroad & Public Utilities	\$102,691	\$203,982	\$203,063	\$202,797	\$202,797	\$202,797
100.411203 Business Personal Property	\$583,779	\$614,472	\$584,850	\$558,306	\$558,306	\$558,306
100.411301 Tax Credits	(\$430,457)	(\$372,050)	(\$158,911)	(\$209,843)	(\$126,629)	(\$43,416)
100.411501 Prior Years Additions/Abatements	(\$23,825)	(\$73,253)	(\$31,768)	(\$36,992)	(\$36,992)	(\$36,992)
100.412101 Penalties & Interest	\$57,825	\$56,860	\$53,005	\$25,000	\$25,000	\$25,000
100.413101 Income Taxes	\$1,242,837	\$1,424,517	\$1,495,711	\$1,484,632	\$1,499,478	\$1,514,473
100.414101 Admission & Amusement	\$176,200	\$183,369	\$187,063	\$150,000	\$150,000	\$150,000
	\$9,534,110	\$10,127,129	\$10,544,613	\$9,220,962	\$9,319,021	\$9,417,230
100.420000 Licenses & Permits						
100.421101 Street Usage Permits	\$950	\$525	\$225	\$0	\$0	\$0
100.421102 Parking - Longwell Garage	\$73,345	\$49,294	\$37,186	\$50,000	\$50,000	\$50,000
100.421103 Parking - Surface	\$54,474	\$43,355	\$44,304	\$50,000	\$50,000	\$50,000
100.421104 Parking-West Square Garage	\$10,003	\$29,983	\$20,853	\$20,000	\$20,000	\$20,000
100.422101 Beer, Wine & Liquor	\$12,077	\$11,665	\$10,865	\$5,000	\$5,000	\$5,000
100.422102 Traders	\$53,382	\$74,509	\$72,588	\$10,000	\$10,000	\$10,000
100.423101 Building & Equipment Permits	\$2,537	\$4,335	\$5,370	\$4,000	\$4,120	\$4,244
100.423102 Cable Television Franchise Fees	\$82,747	\$85,618	\$149,985	\$200,000	\$200,000	\$200,000
100.423103 Other	\$211	\$75	\$100	\$0	\$0	\$0
100.423104 Utility Permits	\$31,050	\$41,500	\$19,500	\$25,000	\$25,750	\$26,523
100.423105 Zoning Permits	\$8,600	\$7,600	\$3,200	\$5,000	\$5,150	\$5,305
100.423106 Rental Licensing Program	\$0	\$0	\$0	\$37,500	\$75,000	\$75,000
100.423107 Sign Permits	\$3,810	\$4,600	\$2,682	\$4,000	\$4,120	\$4,244
	\$333,186	\$353,059	\$366,858	\$410,500	\$449,140	\$450,314
	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimate	FY 2014 Projection	FY 2015 Projection
100.430000 Intergovernmental						
100.431140 Other	\$0	(\$0)	\$46,748	\$17,500	\$17,500	\$17,500
100.432100 Grants from State Government	\$22,498	\$233,343	\$0	\$0		
100.432101 Police Protection	\$139,101	\$240,512	\$234,012	\$234,012	\$189,338	\$189,338
100.432102 Program Open Space	(\$7,633)	\$0	\$0	\$90,000	\$0	\$0
100.432103 Other	\$0	\$0	\$0	\$75,000	\$50,000	\$50,000
100.432104 Traffic Safety & Overtime Funding	\$14,716	\$24,744	\$14,395	\$20,100	\$20,100	\$20,100
100.432105 Domestic Violence Grant	\$47,890	\$47,592	\$41,014	\$52,000	\$52,000	\$52,000
100.432108 Community Development Projects	\$158,071	\$0	\$18,000	\$0	\$0	\$0
100.432116 Highway	\$39,630	\$58,151	\$160,148	\$135,739	\$147,749	\$152,919
100.43211x Local Transportation Infrastructure Aid Allocation			\$0	\$81,186	\$248,972	\$502,523
100.433102 Other	\$35,276	\$16,725	\$32,465	\$0		
100.433103 County Town Agreement	\$1,025,091	\$905,603	\$892,529	\$850,000	\$750,000	\$650,000
100.433104 Roads	\$12,854	\$12,829	\$12,830	\$10,000	\$10,000	\$10,000
100.433105 Program Open Space County Match	(\$4,917)	\$4,004	\$0	\$0	\$0	\$0
100.433107 Tree Commission Workshop	\$5,000	\$9,630	\$5,575	\$5,000	\$5,000	\$5,000
100.433108 school bus			\$3,646	\$4,000	\$4,000	\$4,000
100.433109 Alcohol Forum	\$1,067	\$1,439	\$2,285	\$8,000	\$8,000	\$8,000
100.433113 DUI	\$0	\$0	\$0	\$0	\$0	\$0
100.433114 Eradication	\$0	\$1,094	\$973	\$500	\$500	\$500
100.433116 Smooth Operator	\$0	\$957	\$597	\$2,000	\$2,000	\$2,000
100.433122 R.A.A.M - Police	\$5,315	\$0	\$2,260	\$0	\$0	\$0
100.433125 City Park Building Renovations	\$62,198	\$193,984	\$0	\$0		
100.433126 Community Parks & Playgrounds	\$0	\$0	\$0	\$143,000	\$0	\$0
	\$1,556,156	\$1,750,607	\$1,467,477	\$1,728,037	\$1,505,159	\$1,663,880

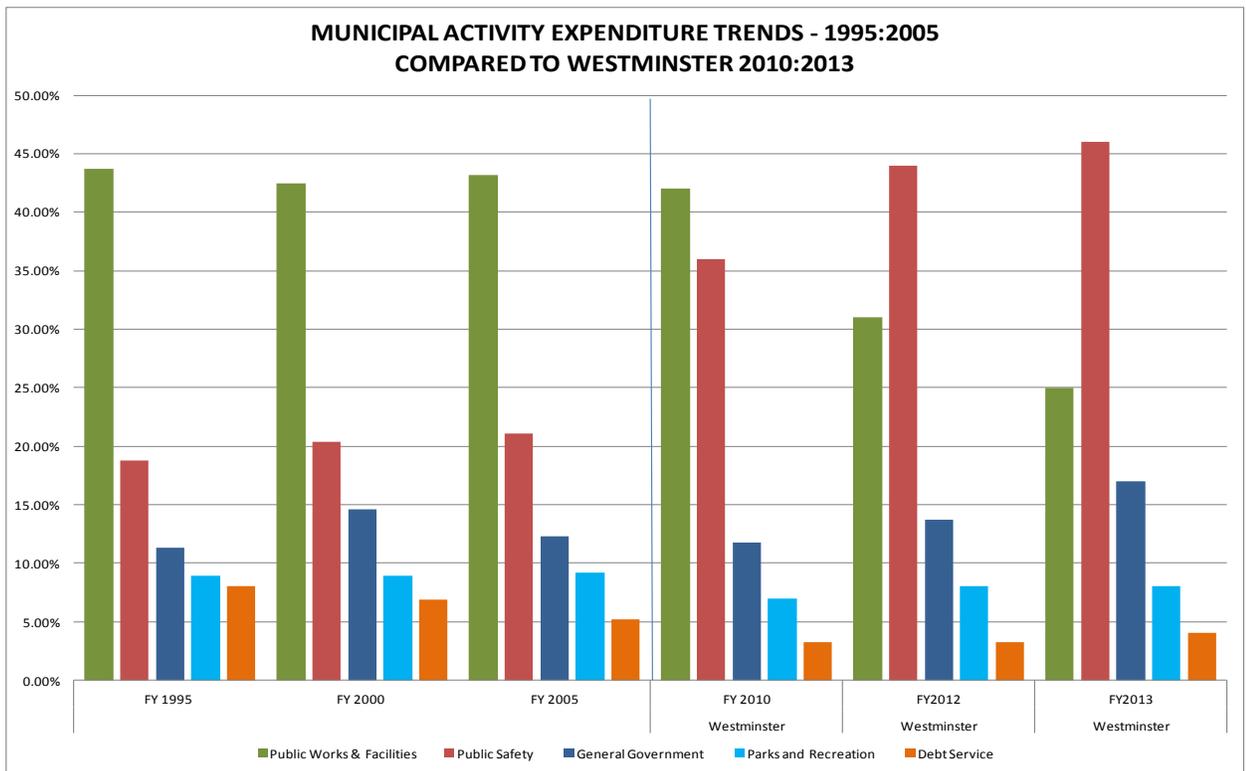
	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimate	FY 2014 Projection	FY 2015 Projection
100.440000 Charges for Services						
100.441104 Special Cap Ben Asses	\$125,512	\$95,057		\$260,803	\$300,290	\$439,170
100.442102 Parking Meters	\$127,076	\$145,703	\$138,577	\$140,000	\$140,000	\$140,000
100.444101 Swimming Pool Fees	\$64,223	\$85,221	\$92,628	\$65,000	\$65,000	\$65,000
100.444102 Concessions	\$2,611	\$250	\$380	\$250	\$250	\$250
100.444103 Family Center	\$278,785	\$298,462	\$311,246	\$275,000	\$275,000	\$275,000
100.444104 Summer Camp	\$48,158	\$52,571	\$42,364	\$45,000	\$45,000	\$45,000
100.444105 Flower/Jazz	\$11,968	\$9,685	\$9,206	\$10,000	\$10,000	\$10,000
100.444108 Mother/Son	\$14,710	\$12,830	\$9,335	\$10,000	\$10,000	\$10,000
100.444109 Holiday Programs	\$2,118	\$5,443	\$1,848	\$4,000	\$4,000	\$4,000
100.444110 Father/Son Golf	\$900	\$1,160	\$75	\$1,000	\$1,000	\$1,000
100.444111 Rent-King Dutterer	\$13,380	\$9,889	\$9,486	\$10,000	\$10,000	\$10,000
100.444112 Community Building	\$4,165	\$3,730	\$3,580	\$3,500	\$3,500	\$3,500
100.444113 Other	\$21,097	\$1,359	\$1,000	\$1,000	\$1,000	\$1,000
100.444114 Daddy/Daughter	\$11,960	\$12,069	\$12,930	\$12,000	\$12,000	\$12,000
100.444115 Plan Application & Review Fees	\$24,100	\$16,150	\$13,084	\$16,000	\$16,480	\$16,974
100.444116 Recreation Fund Raising	\$50,562	\$1,610	\$0	\$0	\$0	\$0
100.444123 Construction Inspection Fees	\$45,495	\$0	\$5,720	\$0	\$0	\$0
100.444124 Zoning & Annexation Fees	\$3,600	\$2,563	\$50	\$2,500	\$2,500	\$2,500
	\$850,420	\$753,752	\$651,509	\$856,053	\$896,020	\$1,035,394
100.450000 Fines & Forfeitures						
100.451100 Fines and Forfeitures	\$770	\$245		\$500	\$500	\$500
100.451101 Meter Violations	\$14,025	\$11,753	\$4,300	\$4,650	\$4,650	\$4,650
100.451102 City Summons	\$40,818	\$29,589	\$13,850	\$13,500	\$13,500	\$13,500
100.451103 Municipal Infractions	\$3,365	\$4,810		\$4,000	\$4,000	\$4,000
100.451105 Police-Red Light Cameras	\$49,005	\$198,306	\$217,297	\$190,000	\$190,000	\$190,000
100.451106 Penalties/Interest-Tickets/Infractions	\$0	\$8,462	\$0	\$0	\$0	\$0
	\$107,983	\$253,165	\$235,447	\$212,650	\$212,650	\$212,650
100.460000 Miscellaneous Income						
100.461102 MD Local Govt Inv Pool	\$82	\$0		\$40,000	\$41,600	\$43,264
100.461104 Interest - Savings Accounts	\$14,460	\$7,791	\$7,575	\$7,500	\$7,500	\$7,500
100.461106 RALF Loan Acct	\$796	\$921	\$345	\$0	\$0	\$0
100.461108 Interest - Spec Cap Ben Assess	\$843	\$1,354	\$1,092	\$1,000	\$1,000	\$1,000
100.462105 Rents	\$7,258	\$5,200	\$5,200	\$5,000	\$5,000	\$5,000
100.463100 Contributions and Donations	\$9,450	\$665		\$0	\$0	\$0
100.463110 Historic District Commission	\$0	\$9,774		\$5,000	\$5,000	\$5,000
100.464201 Miscellaneous	\$142,220	\$93,705	\$60,707	\$50,000	\$50,000	\$50,000
100.4642xx LEOPS		\$167,052	\$167,052	\$167,052	\$0	\$0
100.464250 Police Discretionary Fund	\$16,121	\$16,397	\$2,590	\$15,000	\$15,000	\$15,000
100.464302 All from Unapprop Surplus	\$0	\$0	\$0	\$89,342	\$0	\$0
	\$191,230	\$302,859	\$244,560	\$379,894	\$125,100	\$126,764
	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimate	FY 2014 Projection	FY 2015 Projection
100.490000 Operating Receipts						
100.494301 Other Income	\$35,044	\$5,261		\$0	\$0	\$0
100.494501 Disposal of Assets	\$0	\$4,515	\$10,935	\$10,000	\$10,000	\$10,000
	\$35,044	\$9,776	\$10,935	\$10,000	\$10,000	\$10,000
100.510000 Operating Income						
100.513100 Miscellaneous	\$26,074	\$0		\$0	\$0	\$0
100.513503 Capital Projects Loan Funding	\$35,090	\$0		\$0	\$0	\$0
	\$61,164	\$0		\$0	\$0	\$0
	\$12,669,293	\$13,550,347	\$13,521,399	\$12,818,096	\$12,517,090	\$12,916,232
Capital Fund						
950.410000 Taxes						
950.411101 Real Property (Full Year Levy)	\$0	\$2,433,867	\$2,514,207	\$2,081,132	\$2,081,132	\$2,081,132
950.412101 Penalties & Interest		\$12,486	\$4,350	\$10,000	\$10,000	\$10,000
	\$0	\$2,446,353	\$2,518,557	\$2,091,132	\$2,091,132	\$2,091,132
950.460000 Miscellaneous Income						
950.461104 Interest - Savings Accounts			\$2,226	\$0		
950.464201 Miscellaneous			\$0	\$0		
	\$0	\$0	\$2,226	\$0	\$0	\$0
	\$0	\$2,446,353	\$2,520,782	\$2,091,132	\$2,091,132	\$2,091,132
TOTAL GENERAL FUND REVENUE BUDGET	\$12,669,293	\$15,996,700	\$16,042,182	\$14,909,228	\$14,608,223	\$15,007,365
	Net Oper Rev	Net Operating	\$12,301,445	\$11,263,281	\$11,210,462	\$11,570,724

Presentation of the General Fund Expenditure Budget for this fiscal year includes all employee expense within the department totals. This was done to demonstrate the total cost of departmental operations. For example, Public Safety totaled \$4.1M (incl. WVFD support) last year, compared to \$6M shown this year.

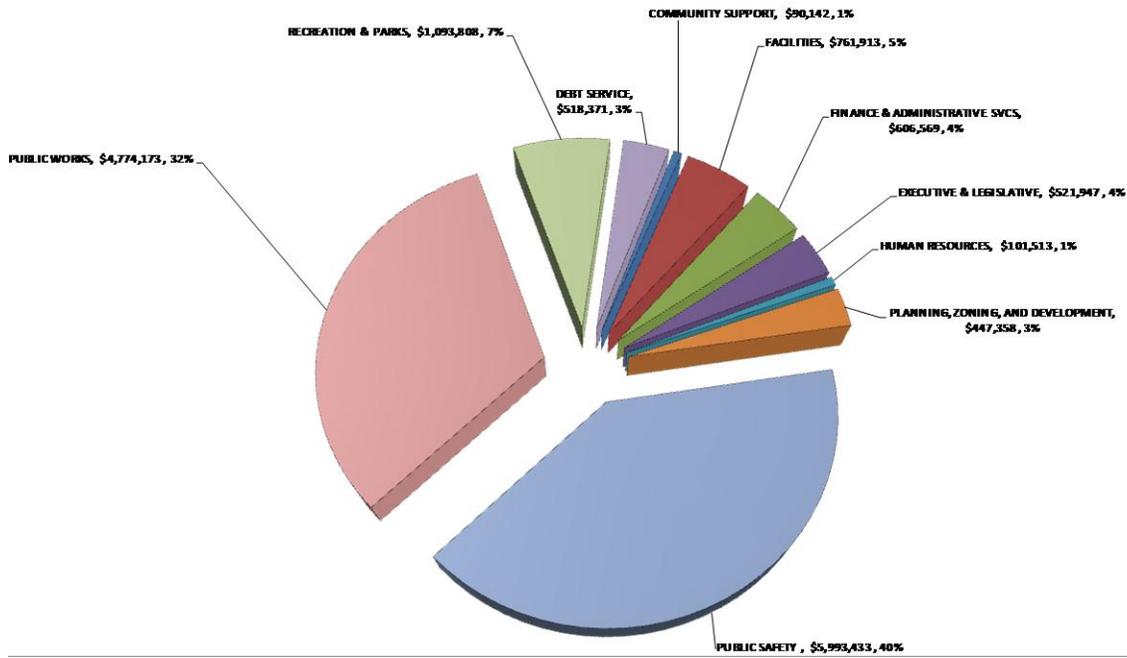


The City of Westminster, when compared to other municipalities spends less on Public Works (streets, sanitation and parking) and Recreation, while spending significantly more on Public Safety. General Government activities are in line with comparative statistics, and debt service falls below average municipal spending levels. (5 year data to 2010 not available)

Category	FY 1995	FY 2000	FY 2005	Westminster FY 2010	Westminster FY2012	Westminster FY2013
Public Works & Facilities	43.70%	42.50%	43.20%	42.00%	31.00%	25.00%
Public Safety	18.80%	20.40%	21.10%	36.00%	44.00%	46.00%
General Government	11.30%	14.60%	12.30%	11.75%	13.72%	17.00%
Parks and Recreation	8.90%	8.90%	9.20%	7.00%	8.00%	8.00%
Debt Service	8.00%	6.90%	5.20%	3.25%	3.28%	4.00%

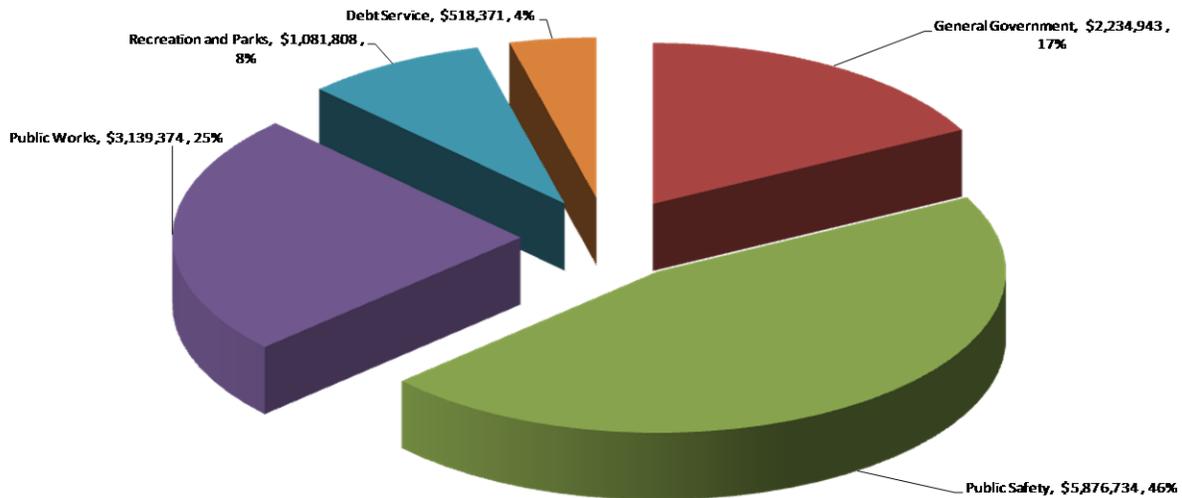


GENERAL FUND REQUESTS BY DEPARTMENT
Including Capital - FY 2013

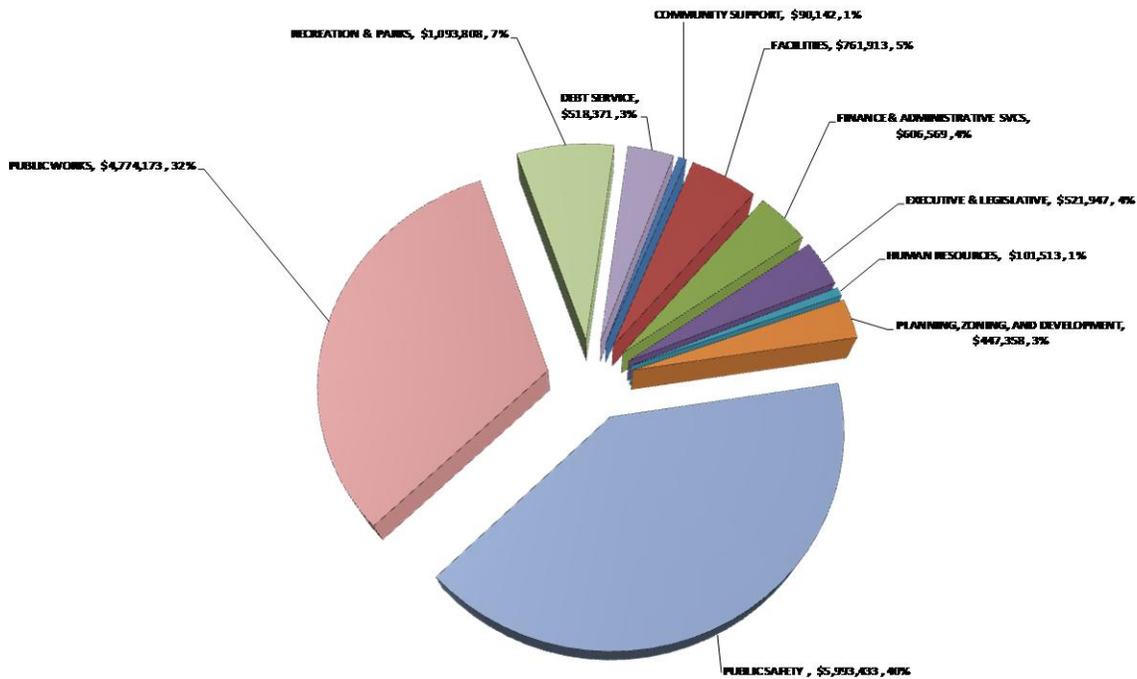


GENERAL FUND EXPENDITURE BUDGET SUMMARY

General Fund Operating Expense Budgets
By Activity - FY 2013



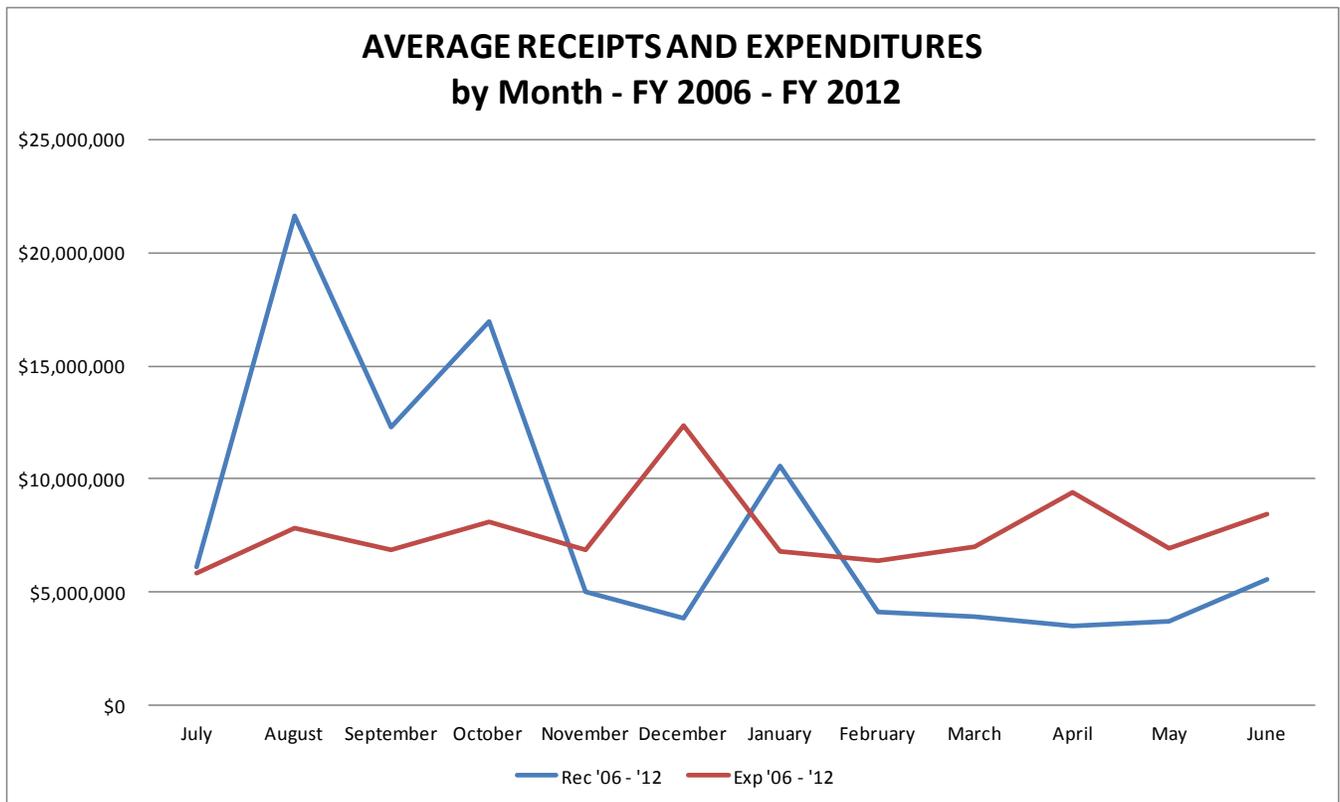
**GENERAL FUND REQUESTS BY DEPARTMENT
Including Capital - FY 2013**



GENERAL FUND CASH FLOW ANALYSIS

An analysis of cash flows for the General Fund was first conducted in July, 2009 for the prior fiscal year. That analysis demonstrated that cash receipts are irregular during the course of the year and lead to the determination that a line of credit would be required to cover operating expenses for certain points in the year, to be paid down as new receipts occur. The line of credit requires a Charter Amendment before being enacted to allow for the Common Council to authorize general fund debt issuance to a maximum of 10% of the General Fund operating expense budget.

The following chart shows the results of the study. Please note that the period from February through the end of the fiscal year represent the time period when current revenues fall short of current expenditures. This is the period anticipated to require a line of credit that would be mitigated by receipts the following August.



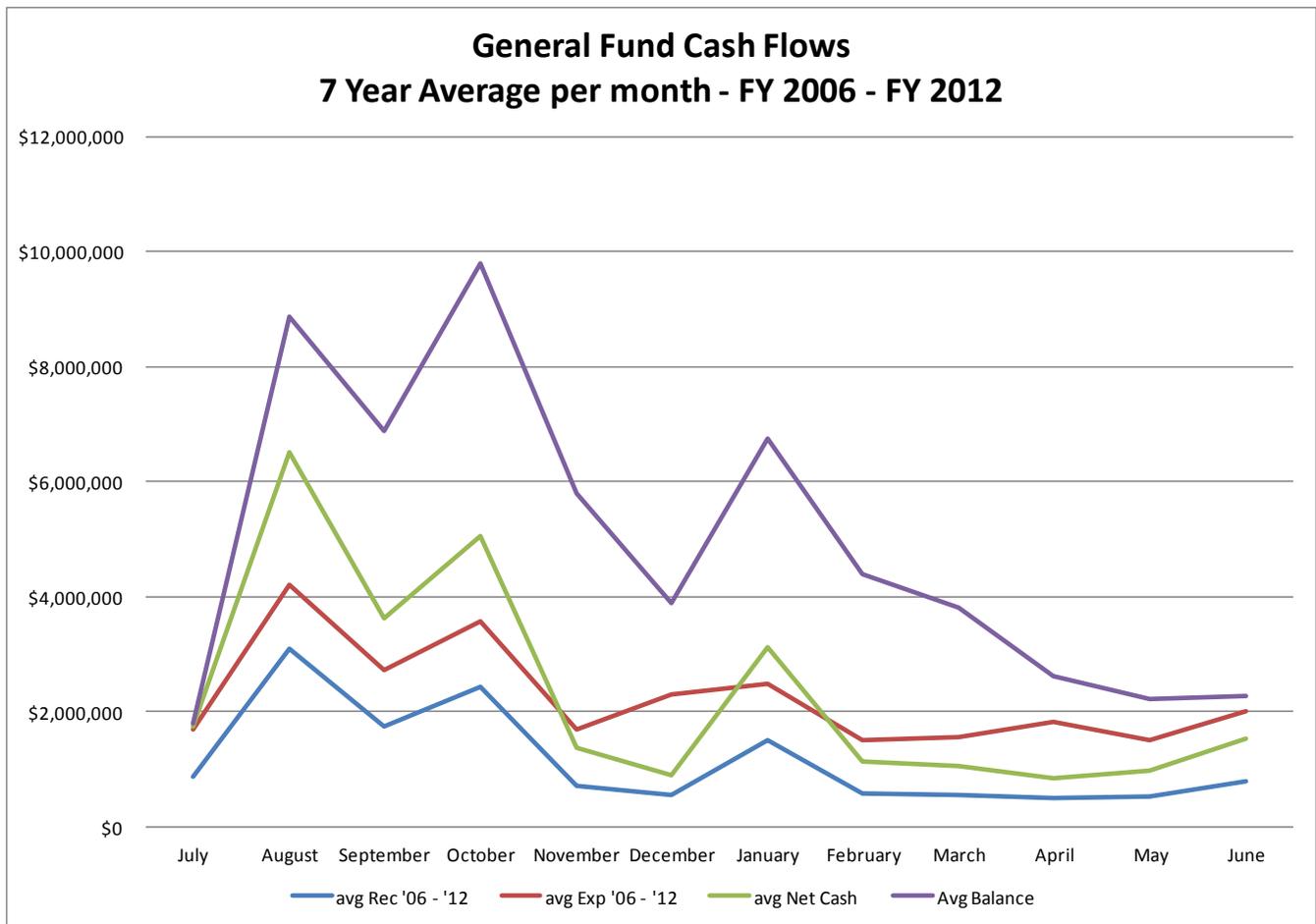
Expenditures outpaced cash in every year from 2002 – 2008. With the cost reduction measures taken for FY 2009 through FY 2012 the net cash position for fiscal years 2010 – 2012 has been positive, in that operating cash was sufficient to provide for the ensuing fiscal year July expenditures, thereby mitigating the need to borrow from the operating line of credit of \$1M.

FUND BALANCE

Beyond the receipt position, funding capital projects requires a current (60 day) reserve to cover costs incurred during construction. This adds fund balance to the requirements for the analysis, resulting in the need to view the following statistics in the context of Capital requirements:

- Cash receipts – Actual cash received with deference to revenues that are accrued;
- Expenditures – Exclusive of encumbrances and generally reflective of cash outflows;
- Net cash – The difference between receipts and expenditures each month; and
- Fund Balance – The total operating cash available, restricted and unrestricted.

The influences on the fund balance extend beyond receipts and expenditures. There are changes in fund balances for inter-fund loans/transfers and adjustments that make up the final balance for any given fiscal period. The following chart provides illustration of these components on average for the study period.



In the above chart the 7 year averages are analyzed for fund balance and show that the cash accounts position falls below \$1M by the end of the fiscal year. The anticipated expenditures for the 1st month of the new fiscal year are, on average, approximately \$1M, leaving little room for contingency spending. This situation is mitigated after August, when receipts from real property tax billings are received in the largest amount for the year.

REAL PROPERTY TAX RECEIPTS

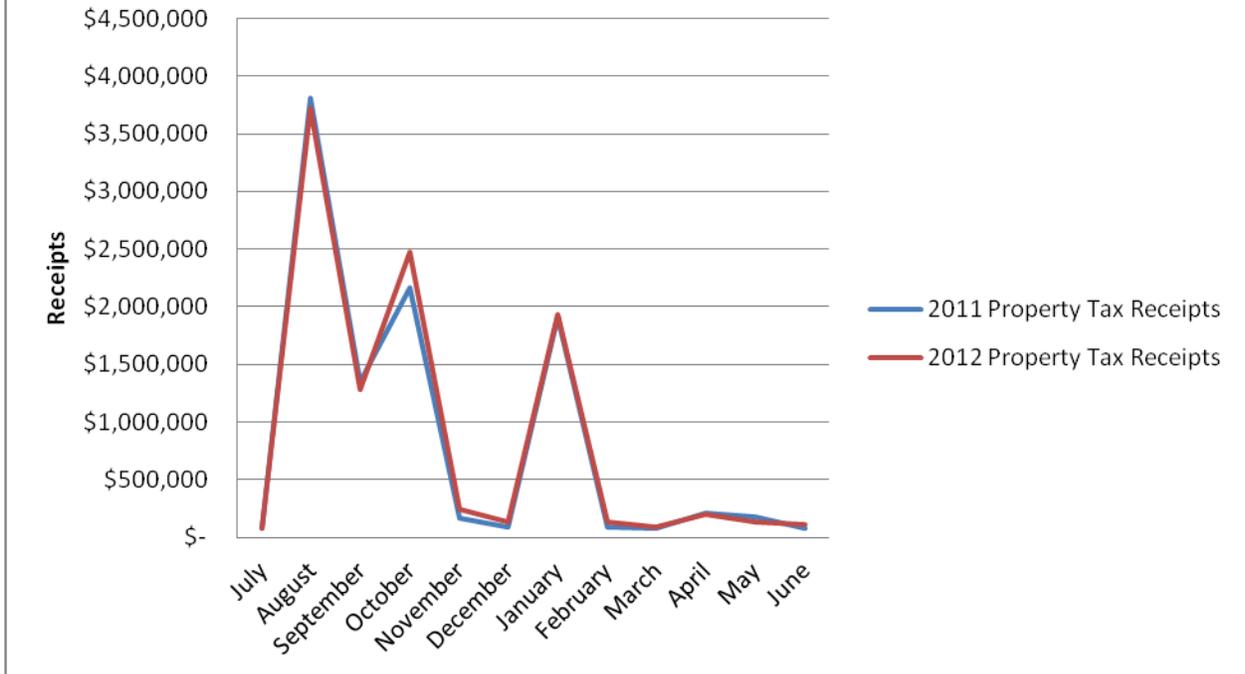
To this point the analysis has focused on total fund financial characteristics. This demonstrated that the inflow of operating cash is basically equal to operating cash out on a fiscal year basis, and that the timing of receipts requires approximately \$1M excess cash to satisfy requirements for the beginning of the subsequent month while new receipts are booked. An example of this is the bi-weekly payroll which requires approximately \$300K. Although a minority portion of this is satisfied by the enterprise funds, the City must have this cash on hand when payroll is processed. This means that there is no cash available in reserve for the Priority 1 Capital Projects at this point in time. As a result, the City will need to “bankroll” new cash from Real Property taxes to fund these efforts. For fiscal 2013 the projects to be funded by the tax increase (less the reduction of \$.01/\$100 of assessed value in FY 2013) follow, along with funds carried over from the prior year, resulting in \$2.2M in total funding, \$1.1M less than in FY 2012.

Priority 1 Capital Projects Funded by Tax Rate Increase			Carry-Over from FY 2012 Appropriations	New FY 2013 Appropriations	Total FY 2013 Appropriations
General Government					
	Technology Projects				
	Voice Over Internet Protocol		\$ -	\$ 10,000	\$ 10,000
	Enterprise Vault Archive		\$ -	\$ 7,500	\$ 7,500
	Server Virtualization		\$ -	\$ 16,667	\$ 16,667
	Financial Management System Module(s)		\$ -	\$ 5,000	\$ 5,000
	GIS Server		\$ -	\$ 23,167	\$ 23,167
General Government Totals			\$ -	\$ 62,333	\$ 62,333
Public Safety Totals			\$ 27,400	\$ 90,000	\$ 117,400
Public Works					
	Streets & Sanitation				
	Vehicles		\$ -	\$ 350,000	\$ 350,000
	Streets		\$ -	\$ 1,181,799	\$ 1,181,799
	Storm Drains		\$ -	\$ -	\$ -
	Storm Water Management Pond		\$ -	\$ 20,000	\$ 20,000
	Sidewalk Retrofit		\$ -	\$ 50,000	\$ 50,000
	Facilities		\$ 90,000	\$ 325,000	\$ 415,000
	Street Lighting		\$ -	\$ -	\$ -
	Parking Structures		\$ -	\$ -	\$ -
Public Works Totals			\$ 90,000	\$ 1,926,799	\$ 2,016,799
Recreation & Parks Totals			\$ -	\$ 12,000	\$ 12,000
Total General Fund Capital Projects			\$ 117,400	\$ 2,091,132	\$ 2,208,532

FY 2012 Real Property Tax receipts were slightly less than revenue appropriations, resulting in a shortfall of \$90K in capital tax funding for the year. Receipts were approximately \$351K higher than FY 2012 due to lower tax credits and abatements.

Date	2011 Property Tax Receipts	2012 Property Tax Receipts	Difference	% Difference
July	\$ 74,564	\$ 80,570	\$ 6,006	8.1%
August	\$ 3,814,066	\$ 3,723,705	\$ (90,361)	-2.4%
September	\$ 1,348,066	\$ 1,284,217	\$ (63,849)	-4.7%
October	\$ 2,167,135	\$ 2,476,648	\$ 309,513	14.3%
November	\$ 163,651	\$ 245,411	\$ 81,760	50.0%
December	\$ 89,614	\$ 130,674	\$ 41,060	45.8%
January	\$ 1,912,237	\$ 1,930,606	\$ 18,369	1.0%
February	\$ 89,614	\$ 138,361	\$ 48,747	54.4%
March	\$ 82,129	\$ 91,078	\$ 8,949	10.9%
April	\$ 207,189	\$ 197,030	\$ (10,159)	-4.9%
May	\$ 176,723	\$ 136,909	\$ (39,814)	-22.5%
June	\$ 72,688	\$ 113,032	\$ 40,344	55.5%
	\$ 10,197,676	\$ 10,548,241	\$ 350,565	3.4%

FY 2011 and FY 2012 Real Estate Property Tax Receipts



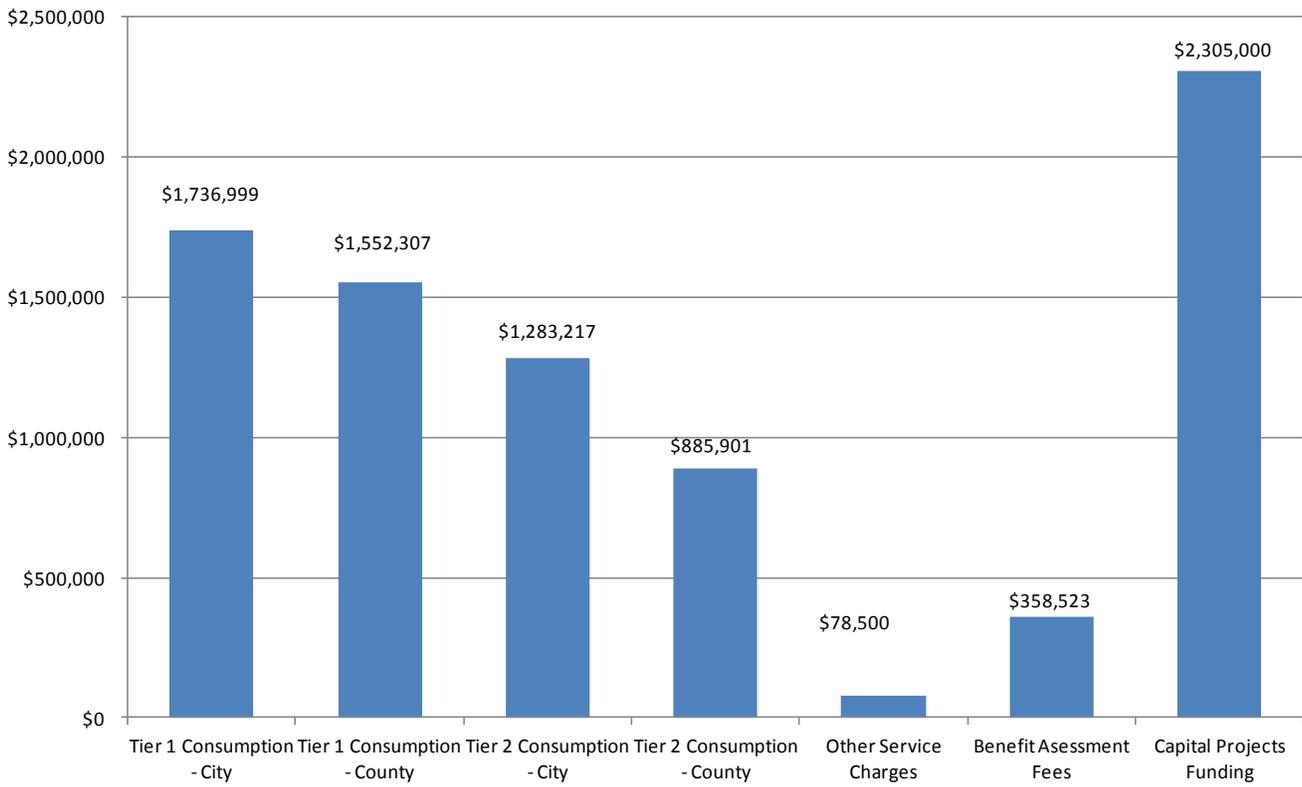
Generally the FY 2012 fund revenues performed closely to FY 2011, with only a total difference of \$44K. General Fund expenditures including capital were just over \$14M, compared to \$13.69M in FY 2011. This difference was largely attributable to increased pension costs, and allocation of a substantial Other Post-Employment Benefits (OPEB) set-aside fund to cover future OPEB liabilities.

SEWER FUND

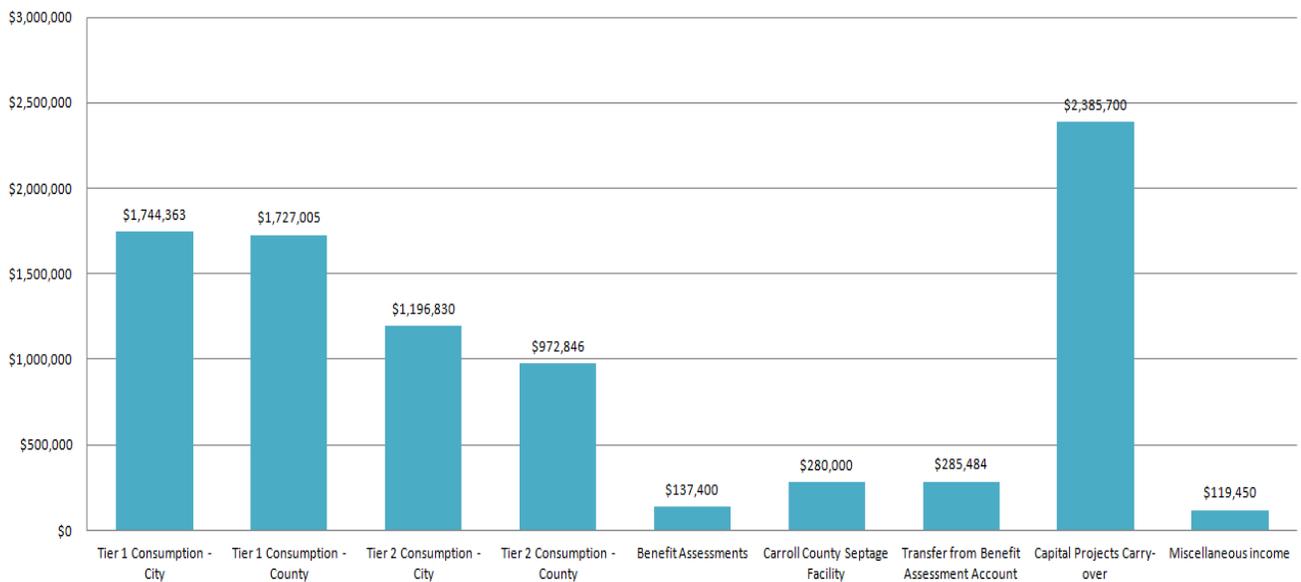
Both the Sewer and Water funds were analyzed in 2008 to determine if the then existing rate structure was sufficient to meet both the operating cost structures, and future growth capacity requirements, as required by the City Code and Charter. As expected, based on the frequency and dollar amounts intra-loan and transfer transactions required to cover costs, the pricing structures were found to be insufficient, and a revised structure was put in place in July, 2009. The new rate structure simplified consumer categories to a two tier structure, and brought parity to rates charged to “in city” customers, and those outside of the city limits.

Relative to the Sewer Fund the projections for an upgraded wastewater treatment plant are likely to require \$8M - \$10M of City funding, in addition to \$17M that will be provided by the State of Maryland, Department of the Environment. The debt service on the City’s portion of the project costs is expected to require approximately \$700K, annually. The revenue projections from the rate model provide for compiling funds for the 1st year debt service for the ENR project. However the Common Council did not enact the projected sewer rate increase which will require a greater increase in subsequent years.

FY 2013 SEWER REVENUE SOURCE ESTIMATES

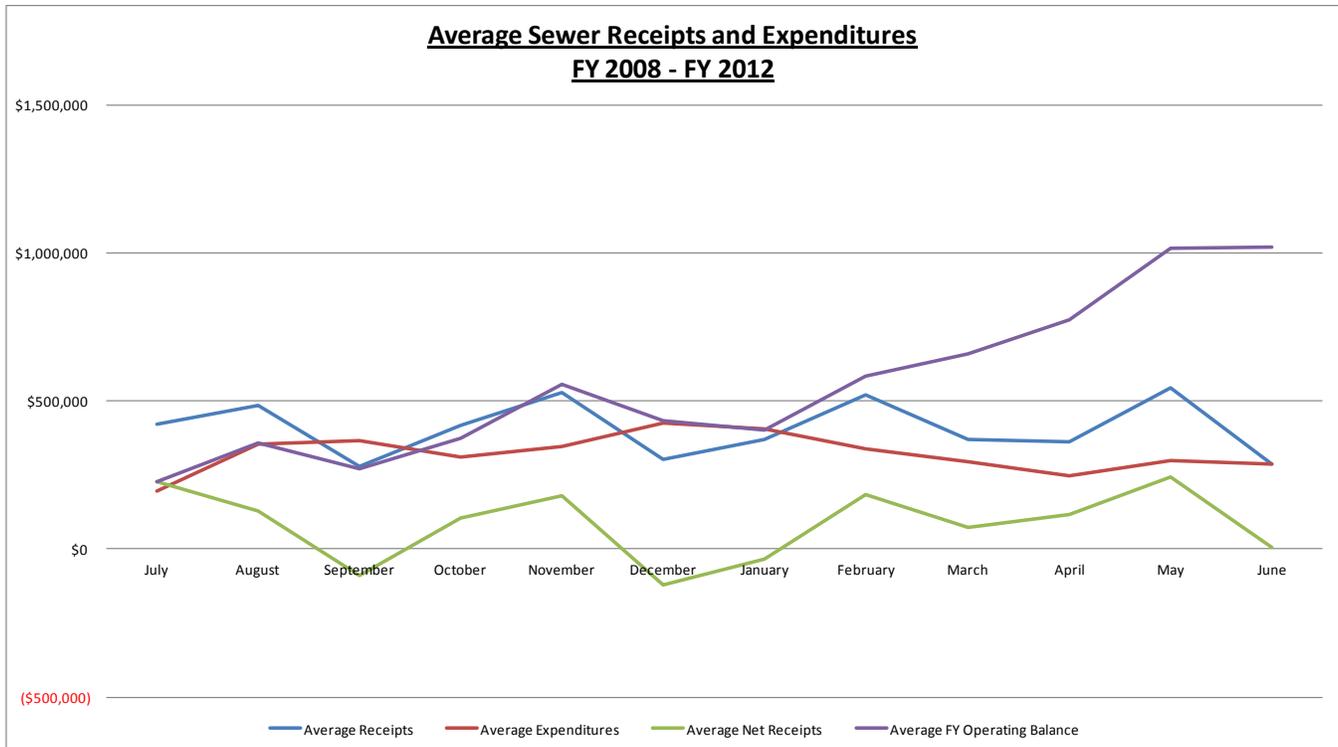


FY 2012 SEWER FUND REVENUE SOURCE ESTIMATES



CASH FLOWS

The following chart provides cash flow patterns for FY 2008 through FY2012. As with the above General Fund analysis, several aspects of Fund behaviors are viewed providing a more complete analysis of cash requirements for the periods.



The introduction of the new structure is on a phased-in basis for 3 years, meaning that achieving a breakeven result between requirements and revenues would require 3 years, if the funds (water and sewer) behave as projected in the study. This would be further influenced by any changes to the model data based on actual experience, and changes in the profiles of the various factors included in the model, such as capital project costs, debt service changes, and increases or decreases in expenditures and consumption. The initial results data in FY 2009 – 2010 includes approximately seven months of the full rate change receipts, three months of mixed rate receipts, and one month of prior rate receipts. From FY 2010 forward new rate structures allowed for more receipts than expenditures to provide for total coverage of operating costs, establishment of 3R and O&M Reserves, and development of debt service funds for future mandated projects.

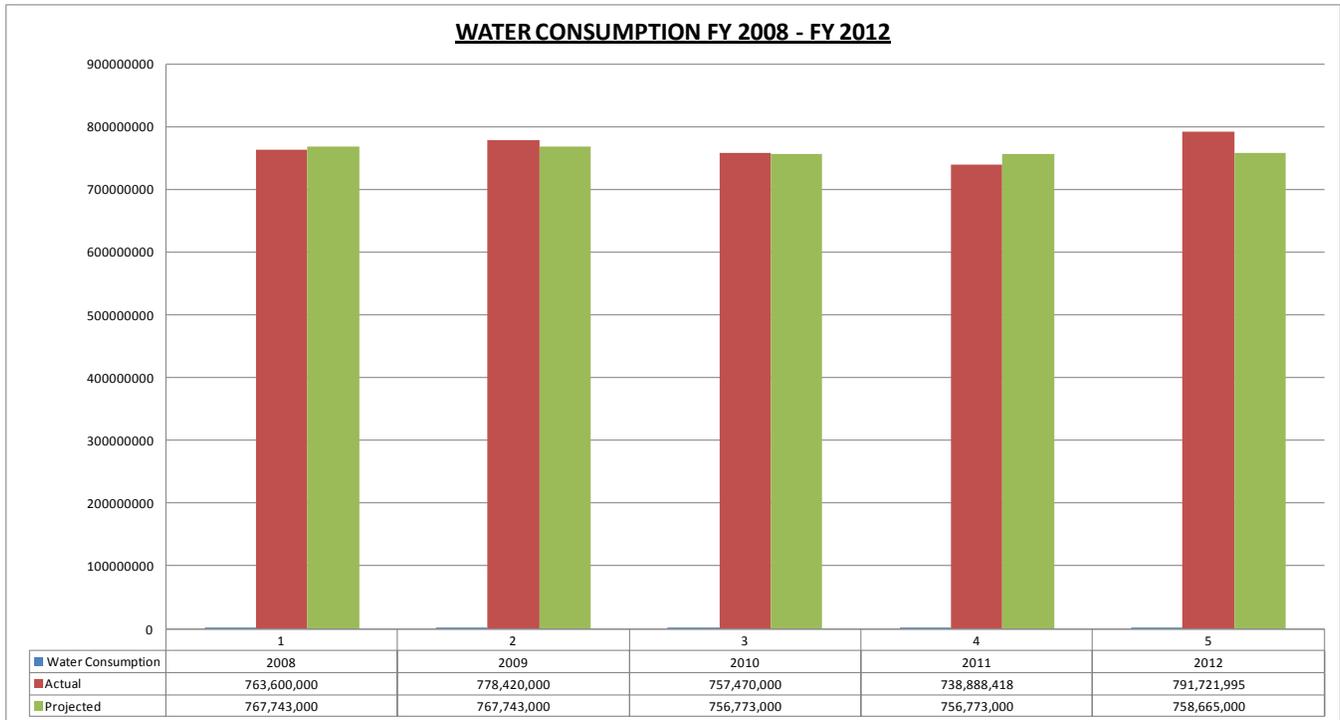
In FY 2012 and FY 2013 budgets rates did not change, and financial performance of the funds has not allowed for establishment of the reserve funds, nor has sufficient cash been built out to cover the City’s \$10M portion of the funding for the ENR project. The expected revenue for Sewer sales for fiscal year 2010 was \$4.817M. 2010 revenues totaled \$4.7M in sales. In FY 2012 \$5.641M was modeled, and \$3.992M was booked as revenues.

All Sewer account Metered sales are under-performing targets due to several factors:

1. The slower economy and the cut-backs many businesses are employing;
2. There were metering issues with several large accounts including Carroll Hospital, the Detention Center, Carroll Lutheran Village, Sunnybrook Senior Living facility, and McDaniel College that prevented measuring and billing consumption in the affected years;
3. The rate increases specified in the model were not approved by the Common Council.

Total consumption (in gallons) for all users for the past five years:

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Sum</u>
Actual	763,600,000	778,420,000	757,470,000	738,888,418	791,721,995	3,830,100,000
Projected	767,743,000	767,743,000	756,773,000	756,773,000	758,665,000	3,807,696,000



CASH REQUIREMENT PROJECTIONS

Projections for the fund will assume that the City will issue debt for its portion of the wastewater treatment plant upgrade and expansion, projecting the high end of the possible cost to the City. These will be based on Point Source Pollution Prevention (Public Entities/Local Governments Only):

- Wastewater Treatment Plant Improvements/Expansion including State Grant Match for Enhanced Nutrient Removal (ENR) Facilities

Program debt is assumed at 2% interest, administrative fees of 5%, for a payment term of 20 years, with a single compounding period per annum. Depending on the loan source, payments may be smoothed across the loan period for a more even distribution.

20 Years	Principal \$10,000,000	Admin 5%	Interest 2%	Loan Payment	Loan Balance	Annual Payment
					\$10,000,000	
Year 1	\$250,000.00	\$12,500.00	\$100,000	\$362,500	\$9,750,000	
	\$250,000.00	\$12,500.00	\$97,500	\$360,000	\$9,500,000	\$722,500
Year 2	\$250,000.00	\$12,500.00	\$95,000	\$357,500	\$9,250,000	
	\$250,000.00	\$12,500.00	\$92,500	\$355,000	\$9,000,000	\$712,500
Year 3	\$250,000.00	\$12,500.00	\$90,000	\$352,500	\$8,750,000	
	\$250,000.00	\$12,500.00	\$87,500	\$350,000	\$8,500,000	\$702,500
Year 4	\$250,000.00	\$12,500.00	\$85,000	\$347,500	\$8,250,000	
	\$250,000.00	\$12,500.00	\$82,500	\$345,000	\$8,000,000	\$692,500
Year 5	\$250,000.00	\$12,500.00	\$80,000	\$342,500	\$7,750,000	
	\$250,000.00	\$12,500.00	\$77,500	\$340,000	\$7,500,000	\$682,500
Year 6	\$250,000.00	\$12,500.00	\$75,000	\$337,500	\$7,250,000	
	\$250,000.00	\$12,500.00	\$72,500	\$335,000	\$7,000,000	\$672,500
Year 7	\$250,000.00	\$12,500.00	\$70,000	\$332,500	\$6,750,000	
	\$250,000.00	\$12,500.00	\$67,500	\$330,000	\$6,500,000	\$662,500
Year 8	\$250,000.00	\$12,500.00	\$65,000	\$327,500	\$6,250,000	
	\$250,000.00	\$12,500.00	\$62,500	\$325,000	\$6,000,000	\$652,500
Year 9	\$250,000.00	\$12,500.00	\$60,000	\$322,500	\$5,750,000	
	\$250,000.00	\$12,500.00	\$57,500	\$320,000	\$5,500,000	\$642,500
Year 10	\$250,000.00	\$12,500.00	\$55,000	\$317,500	\$5,250,000	
	\$250,000.00	\$12,500.00	\$52,500	\$315,000	\$5,000,000	\$632,500
Year 11	\$250,000.00	\$12,500.00	\$50,000	\$312,500	\$4,750,000	
	\$250,000.00	\$12,500.00	\$47,500	\$310,000	\$4,500,000	\$622,500
Year 12	\$250,000.00	\$12,500.00	\$45,000	\$307,500	\$4,250,000	
	\$250,000.00	\$12,500.00	\$42,500	\$305,000	\$4,000,000	\$612,500
Year 13	\$250,000.00	\$12,500.00	\$40,000	\$302,500	\$3,750,000	
	\$250,000.00	\$12,500.00	\$37,500	\$300,000	\$3,500,000	\$602,500
Year 14	\$250,000.00	\$12,500.00	\$35,000	\$297,500	\$3,250,000	
	\$250,000.00	\$12,500.00	\$32,500	\$295,000	\$3,000,000	\$592,500
Year 15	\$250,000.00	\$12,500.00	\$30,000	\$292,500	\$2,750,000	
	\$250,000.00	\$12,500.00	\$27,500	\$290,000	\$2,500,000	\$582,500
Year 16	\$250,000.00	\$12,500.00	\$25,000	\$287,500	\$2,250,000	
	\$250,000.00	\$12,500.00	\$22,500	\$285,000	\$2,000,000	\$572,500
Year 17	\$250,000.00	\$12,500.00	\$20,000	\$282,500	\$1,750,000	
	\$250,000.00	\$12,500.00	\$17,500	\$280,000	\$1,500,000	\$562,500
Year 18	\$250,000.00	\$12,500.00	\$15,000	\$277,500	\$1,250,000	
	\$250,000.00	\$12,500.00	\$12,500	\$275,000	\$1,000,000	\$552,500
Year 19	\$250,000.00	\$12,500.00	\$10,000	\$272,500	\$750,000	
	\$250,000.00	\$12,500.00	\$7,500	\$270,000	\$500,000	\$542,500
Year 20	\$250,000.00	\$12,500.00	\$5,000	\$267,500	\$250,000	
	\$250,000.00	\$12,500.00	\$2,500	\$265,000	\$0	\$532,500
	\$10,000,000	\$500,000	\$2,050,000	\$12,550,000		\$12,550,000

The loan schedule provides the additional operating cash required each year that must be generated through metered sales. This will not in itself result in a rate increase due to the manner in which the ENR project was previously included in the rate model. At \$13M it was assumed as 100% funded by metered sales. The current assumption is that it will be 63% grant funded, and 37% bond funded for the entire \$27M effort, not requiring a rate increase as modeled since only \$10M in metered sales would need to be covered versus \$13M in the previous model.

The other CIP projects for the Sewer Fund total less than \$1M including carryover funding from FY 2012:

- Sewerage Collection/Conveyance Systems including New/Replacement Sewers
- Correction of Excess Sewerage Infiltration/Inflow (I/I) and/or Combined Sewer Overflow
- Sludge Handling Facilities at Wastewater Treatment Plants
- Landfill Leachate Pretreatment Facilities
- Back Wash Facilities at Drinking Water Treatment Plants

Sewer Enterprise Operations	Project	Fund	Pri	CO\$	2013	2014	2015	2016	2017	2018	Total
Sewer System Rehab. (08-1)	SR		1	325.0	125.0	125.0	125.0	125.0	125.0	125.0	1075.0
WWTP Upgrade/ENR (08-3)	SR35/Grant		1	3000.0	0.0	10000.0	14000.0	0.0	0.0	0.0	27000.0
WWTP Plant Expansion (10-3)	SBA		1		0.0	0.0	0.0	500.0	8500.0	0.0	9000.0
Upgrade Pump Sta. No. 12 (08-4)	SR50		2		0.0	0.0	500.0	0.0	0.0	0.0	500.0
Rehab. Pump Sta. No. 15 (08-7)	SBA		2		0.0	0.0	90.0	190.0	1500.0	0.0	1780.0
Veh. & Equip. Replacement Prog. (08-6)	SR		1		268.0	0.0	35.0	70.0	35.0	0.0	408.0
Belt Filter Press Replacement (12-1)	SR		2		0.0	0.0	0.0	0.0	0.0	815.0	815.0
Upgrade Pump Sta. No. 6 (12-2)	SR		2		60.0	0.0	0.0	0.0	0.0	0.0	60.0
Sewer Fund Total				3,325.0	453.0	10,125.0	14,750.0	885.0	10,160.0	940.0	40,638.0

The execution of the projects will occur as funding is available in the Sewer Fund balance.

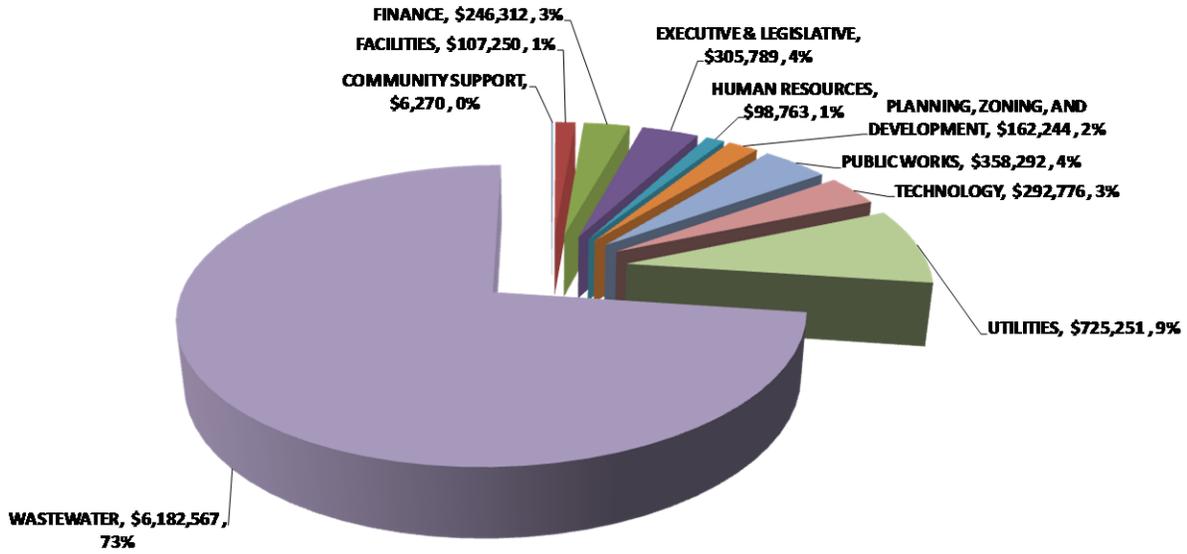
SEWER FUND EXPENDITURE BUDGET

Operating Budget by Department	FY 2009 - 2010 Appropriations	FY 2010 - 2011 Appropriations	FY 2011 - 2012 Appropriations	FY 2012 - 2013 Appropriations	Projected FY 2013 - 2014 Appropriations
General Government					
General Administrative Expenditures	\$ 312,063	\$ 286,129	\$ 305,501	\$ 305,789	\$ 311,461
Finance Operations Expenditures	\$ 219,438	\$ 262,024	\$ 274,363	\$ 246,312	\$ 368,347
Technology Expenditures	\$ 227,399	\$ 166,573	\$ 270,150	\$ 292,776	\$ 245,489
Human Resources Expenditures	\$ 107,820	\$ 98,855	\$ 106,884	\$ 98,763	\$ 177,221
Planning, Zoning & Development Expenditures	\$ 242,793	\$ 155,487	\$ 143,155	\$ 162,244	\$ 282,062
General Government Totals	\$ 1,109,513	\$ 969,068	\$ 1,100,053	\$ 1,105,884	\$ 1,384,580
Public Works					
Public Works Administration	\$ 239,955	\$ 196,597	\$ 420,787	\$ 358,292	\$ 440,555
Sewer Operations	\$ 4,902,662	\$ 19,808,018	\$ 6,444,645	\$ 6,182,567	\$ 6,248,020
Utility Operations	\$ 748,901	\$ 767,578	\$ 753,306	\$ 725,251	\$ 790,836
Facilities	\$ 56,044	\$ 57,412	\$ 111,811	\$ 107,250	\$ 259,152
Public Works Totals	\$ 5,947,562	\$ 20,829,605	\$ 7,730,549	\$ 7,373,360	\$ 7,738,563
Community Support Expenditures	\$ 5,460	\$ 6,143	\$ 6,143	\$ 6,270	\$ 6,329
Total Sewer Fund Budget	\$ 7,062,535	\$ 21,804,816	\$ 8,836,745	\$ 9,051,025	\$ 9,129,472
Sewer Capital Projects(only):	\$ 1,323,700	\$ 15,857,700	\$ 3,680,700	\$ 3,778,000	\$ 3,500,000
Total Sewer Fund Operating Budget less depreciation and capital	\$ 4,780,275	\$ 4,941,116	\$ 4,256,045	\$ 4,707,514	\$ 4,129,472

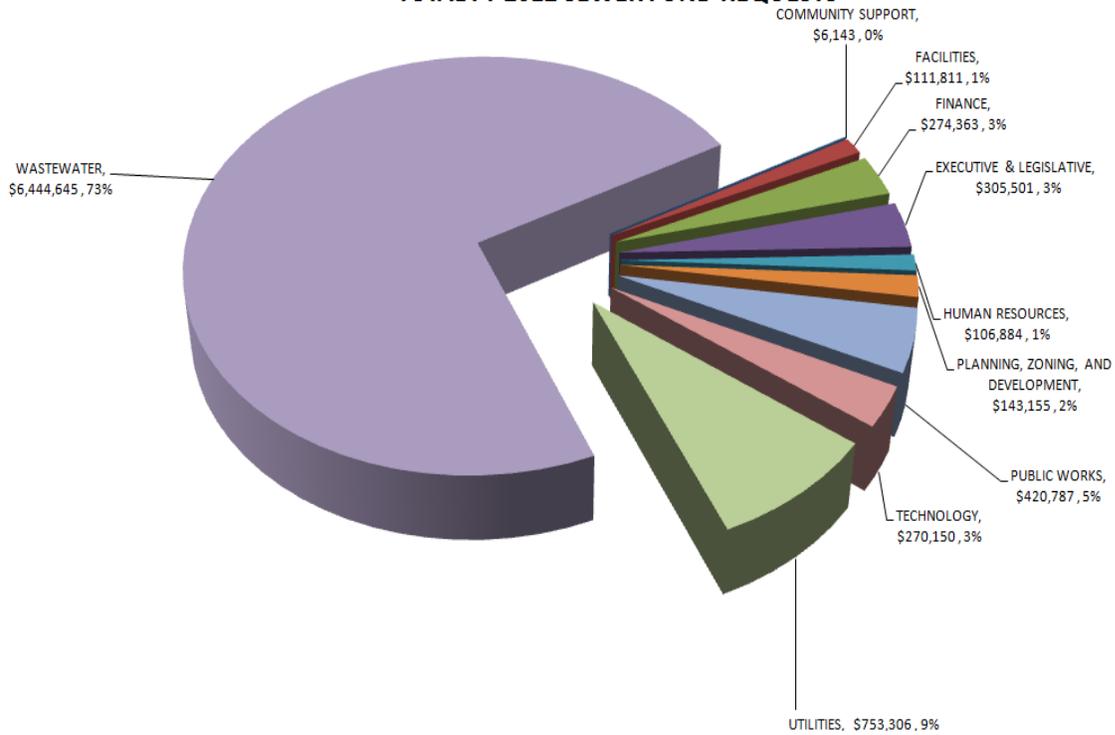
SEWER FUND REVENUE BUDGET

SEWER FUND	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimate	FY 2014 Projection	FY 2015 Projection	FY 2016 Projection
200.430000 Intergovernmental							
200.433103 County Town Agreement	\$4,950	\$6,143	\$6,143	\$6,143	\$6,143	\$6,143	\$6,143
Intergovernmental	\$4,950	\$6,143	\$6,143	\$6,143	\$0	\$6,143	\$6,143
200.460000 Miscellaneous Income							
200.464201 Miscellaneous	\$188	\$2,202	\$12,178	\$0	\$0	\$0	\$0
Miscellaneous Income	\$188	\$2,202	\$12,178	\$0	\$0	\$0	\$0
200.510000 Operating Income							
200.511101 Residential - City	\$1,627,777	\$1,911,521	\$1,612,051	\$1,736,999	\$1,745,684	\$1,754,412	\$1,763,184
200.511102 Residential - County	\$1,075,083	\$1,293,165	\$1,199,478	\$1,552,307	\$1,560,068	\$1,567,869	\$1,575,708
200.511105 Non-residential - City	\$661,107	\$859,349	\$662,543	\$1,283,217	\$1,289,633	\$1,296,081	\$1,302,562
200.511106 Non-residential - County	\$517,889	\$716,864	\$517,459	\$885,901	\$890,330	\$894,782	\$899,256
200.511160 Reclaimed water - City	\$0	\$0	\$0	\$0	\$0	\$0	\$0
200.511161 Reclaimed water - County	\$0	\$0	\$0	\$5,000	\$5,000	\$5,000	\$5,000
200.513101 Penalties	\$37,749	\$41,787	\$36,694	\$25,000	\$25,000	\$25,000	\$25,000
200.513102 Service Connection - City	\$3,840	\$1,600	\$0	\$1,000	\$1,000	\$1,000	\$1,000
200.513103 Service Connection - County	\$300	\$0	\$0	\$500	\$500	\$500	\$500
200.513106 Miscellaneous	\$21,294	\$0	\$0	\$0	\$0	\$0	\$0
200.513112 Benefit Assessments	\$236,917	\$226,673	\$243,937	\$358,523	\$429,608	\$606,668	
200.513113 Carroll County Septage Facility	\$279,021	\$319,365	\$405,688	\$300,000	\$300,000	\$300,000	\$300,000
200.513117 Benefit Assessment Interest	\$916	\$0	\$0	\$1,000	\$1,000	\$1,000	\$1,000
200.513118 Transfer from Benefit Assessment Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0
200.513122 BRF Administrative Fees	\$5,183	\$6,928	\$9,649	\$6,000	\$6,000	\$6,000	\$6,000
200.513123 New Service Application Fees	\$1,850	\$1,850	\$800	\$1,500	\$1,500	\$1,500	\$1,500
200.513126 Construction Inspection Fees	\$29,404	\$599	\$150	\$0	\$0	\$0	\$0
200.513127 Miss Utility Billings	\$15,868	\$28,713	\$15,283	\$15,000	\$15,000	\$15,000	\$15,000
200.513132 Other	\$0	\$0	\$13,242	\$0	\$0	\$0	\$0
200.513402 Interest - MD Local Gov't Inv Pool	\$6,846	\$5,863	\$3,505	\$5,500	\$5,500	\$5,500	\$5,500
200.513403 Interest - Savings Account	\$766	\$3,294	\$4,126	\$3,000	\$3,000	\$3,000	\$3,000
200.513501 Customer Billing	\$14,937	\$22,900	\$21,317	\$15,000	\$15,000	\$15,000	\$15,000
Operating Revenues	\$4,536,747	\$5,440,471	\$4,745,922	\$6,195,447	\$6,293,823	\$6,498,312	\$5,919,210
Capital Projects							
200.513120 Plant Upgrad/Expansion Loan	\$0	\$0	\$0	\$1,980,000			\$0
200.513130 Bar Screen Rehabilitation	\$0	\$0	\$0	\$0			
200.513131 Vehicle/Equipment Replacement	\$0	\$0	\$0	\$0			
200.513510 Sewer System Rehab. WIP	\$0	\$0	\$0	\$325,000			
200.513511 Replacement VFD's	\$0	\$0	\$0	\$0			
Capital Revenues	\$0	\$0	\$0	\$2,305,000	\$0	\$0	\$0
Total Sewer Fund Revenues	\$4,541,885	\$5,448,816	\$4,764,243	\$8,506,590	\$6,293,823	\$6,504,455	\$5,925,353

TOTAL FY 2013 SEWER FUND REQUESTS BY DEPARTMENT



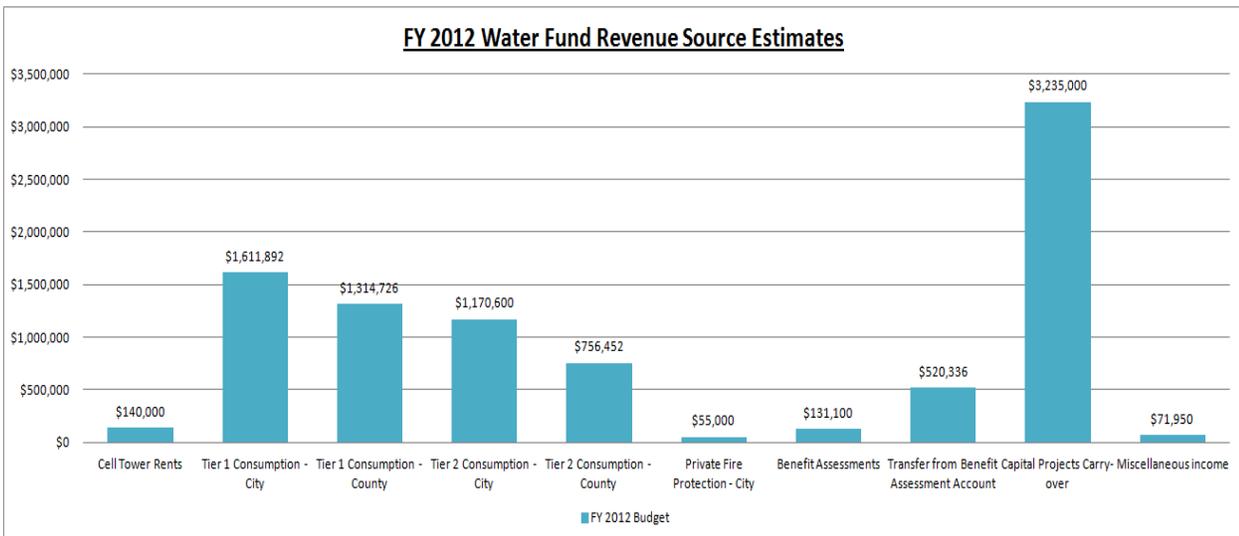
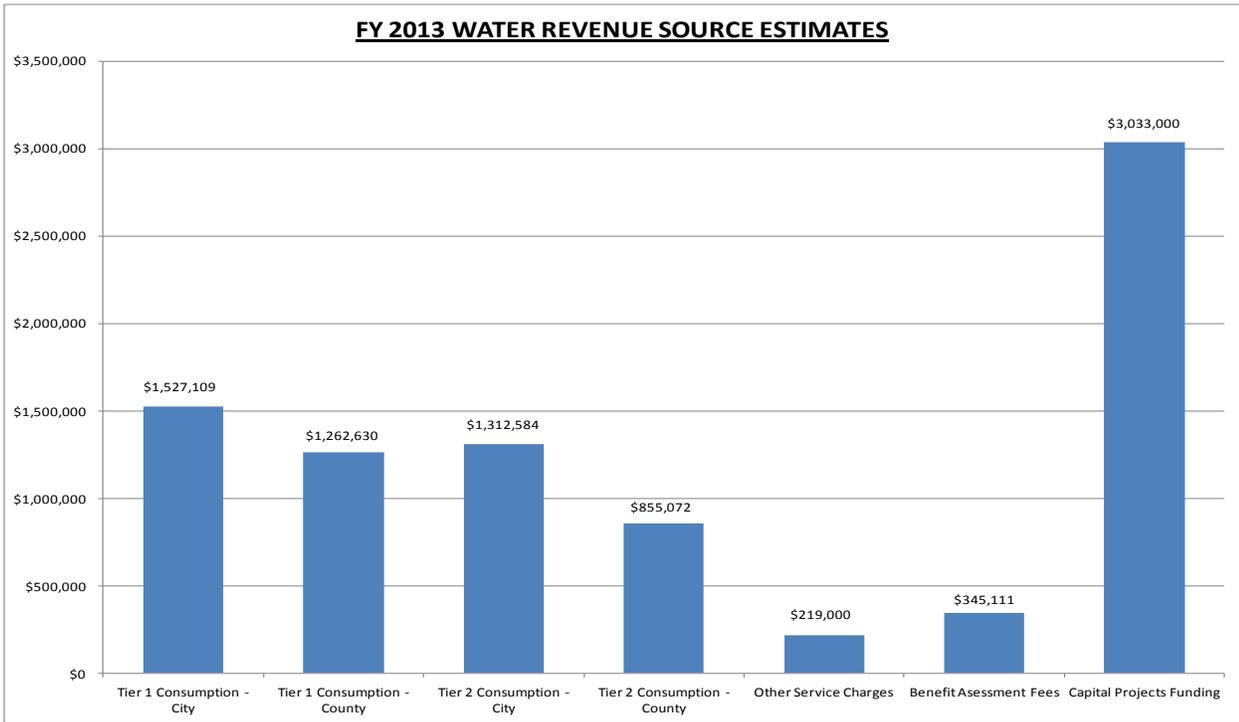
TOTAL FY 2012 SEWER FUND REQUESTS

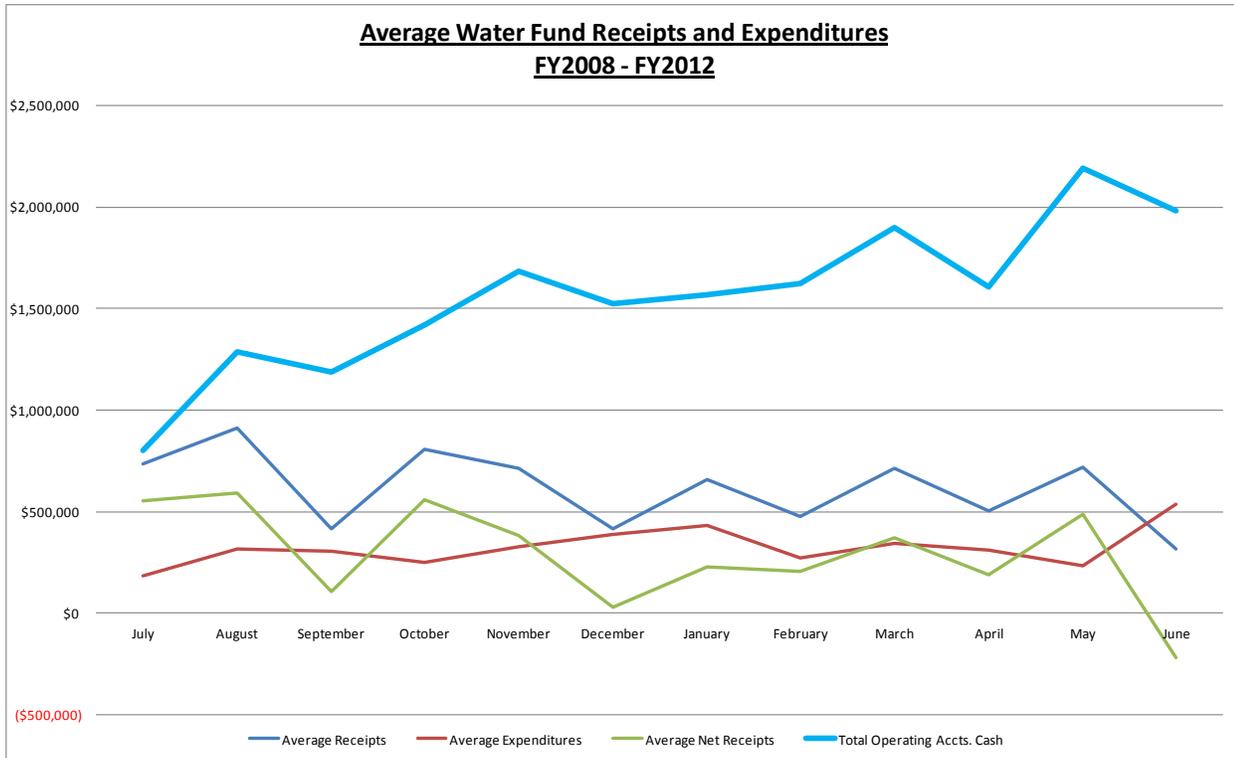


WATER FUND ANALYSIS

The Sewer Fund is inextricably tied to the Water Fund in terms of metered sales, therefore the Water Fund revenue projections are based on the same consumption levels. What differ are the operating expenses and capital projects. Concurrent with the above referenced rate study was the development and completion of the City’s new water treatment plant, and the Medford Quarry Pipeline emergency water supply, that require approximately \$1M in annual debt service payments, and therefore, additional revenues.

As with the above funds, analysis of cash flows focuses on the same factors.





The FY 2012 water revenues tracked in the same manner as the sewer revenues since they are both based on water consumption, as shown below:

Water Revenues	FY 2010 Budget	FY 2010 Actual	Balance	FY 2011 Budget	FY 2011 Actual	Balance	Average Actual	FY 2012 Budget
300.511101 Residential - City	1,422,154.00	1,917,022.00	\$494,868	\$1,472,142	\$1,983,430	\$561,276	\$1,950,226	\$1,611,892
300.511102 Residential - County	1,133,152.00	1,269,816.00	\$136,664	\$1,207,147	\$1,309,290	\$176,138	\$1,289,553	\$1,314,726
300.511105 Non-residential - City	1,529,422.00	983,000.00	(\$546,422)	\$1,583,181	\$1,094,241	(\$435,181)	\$1,038,621	\$1,170,600
300.511106 Non-residential - County	832,258.00	722,290.00	(\$109,968)	\$886,604	\$788,124	(\$44,134)	\$755,207	\$756,452
	\$4,916,986	\$4,892,128	(\$24,858)	\$5,149,074	\$5,175,085	\$258,099	\$5,033,607	\$4,853,670

The Sewer fund fell short of model projections by \$200K. The water fund met appropriated levels. The impact of these results for the Sewer fund is that less cash is available to be set aside for operating reserve, 3R reserve, and general fund dividend. The reserve funds are intended for future CIP efforts identified as cash funded.

CAPITAL PROJECTS

The following chart presents the capital projects for FY 2013 – FY 2018. Based on the performance of the Fund, efforts may be re-prioritized, or alternate funding methods employed. As with the Sewer Fund, many efforts for FY 2013 are funded with carry over capital from FY 2012.

<u>Water Enterprise Operations</u>	Fund	Pri	CO\$	2013	2014	2015	2016	2017	2018	Total
Veh.&Equip. Replacement (92-91)	WR	2		83.0	45.0	45.0	130.0	0.0	0.0	303.0
Main St. Water Main Upgrade (92-35)	WR50	2	320.0	0.0	0.0	0.0	0.0	0.0	0.0	320.0
MD27 Water Main Upgrade (08-04)	WR	2	415.0	0.0	0.0	0.0	0.0	0.0	0.0	415.0
Ralph&Church Water Main (93-06)	WBA	3		0.0	10.0	45.0	0.0	0.0	0.0	55.0
Park Ave. Water Main (93-08)	WR66	2		0.0	0.0	20.0	40.0	40.0	0.0	100.0
Winter St. Water Main (93-11)	WR66	3		0.0	0.0	0.0	0.0	50.0	145.0	195.0
Hollow Rock/City View Wtr. Main (93-13)	WR50	3		20.0	160.0	0.0	0.0	0.0	0.0	180.0
Ridge Rd. Water Main (96-08)	WR50	2		0.0	0.0	25.0	60.0	60.0	60.0	205.0
Wake. Valley Wtr. Tank Painting (97-04)	WR	1	400.0	0.0	0.0	0.0	0.0	0.0	0.0	400.0
Sophia Ave. Water Main (98-01)	WR	3		0.0	0.0	0.0	0.0	25.0	150.0	175.0
W. George St. Water Main (99-05)	WBA	3		0.0	0.0	0.0	10.0	40.0	40.0	90.0
John St. Wtr. Main Repl. (99-06)	WBA	3		0.0	0.0	0.0	0.0	10.0	40.0	50.0
James St. Wtr. Main Repl. (99-07)	WBA	3		5.0	40.0	0.0	0.0	0.0	0.0	45.0
Watershed Esmt. Purchase Prog. (00-03)	WBA	2		100.0	100.0	100.0	100.0	100.0	100.0	600.0
Interzone Main (01-06)	WBA	2		0.0	0.0	50.0	750.0	0.0	0.0	800.0
New Wtr. Supply Source Dev. (02-03)	WBA	2	198.0	200.0	200.0	200.0	200.0	200.0	200.0	1398.0
Gessell Well/Little Pipe Crk. (08-9)	WBA/PD	M	1000.0	0.0	0.0	0.0	0.0	0.0	0.0	1000.0
Big Pipe Cr./Pipeline/Well (09-1)	WBA	1		0.0	0.0	500.0	6000.0	0.0	0.0	6500.0
MD140 Parallel Wtr. Main (02-05)	WBA	2		0.0	0.0	0.0	0.0	50.0	750.0	800.0
Radon Removal (03-03)	WBA	1	400.0	0.0	0.0	0.0	0.0	0.0	0.0	400.0
Water Fund Total			2,733.0	408.0	555.0	985.0	7,290.0	575.0	1,485.0	14,031.0

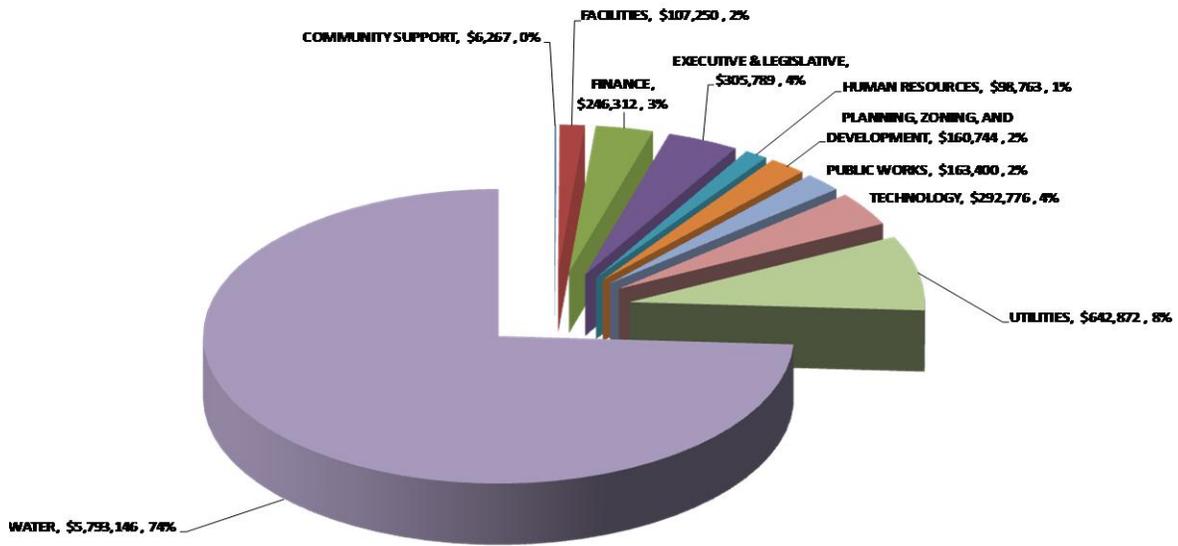
WATER FUND EXPENDITURE BUDGET SUMMARY

<u>Operating Budget by Department</u>	FY 2009 - 2010 Appropriations	FY 2010 - 2011 Appropriations	FY 2011 - 2012 Appropriations	FY 2012 - 2013 Appropriations	Projected FY 2013 - 2014 Appropriations
General Government					
General Administrative Expenditures	\$ 312,221	\$ 286,129	\$ 305,696	\$ 305,789	\$ 311,461
Finance Operations Expenditures	\$ 238,480	\$ 292,630	\$ 274,400	\$ 246,312	\$ 343,052
Technology Expenditures	\$ 227,779	\$ 166,573	\$ 270,091	\$ 292,776	\$ 245,489
Human Resources Expenditures	\$ 107,986	\$ 98,855	\$ 106,883	\$ 98,763	\$ 177,221
Planning, Zoning & Development Expenditures	\$ 242,793	\$ 155,487	\$ 143,155	\$ 160,744	\$ 182,062
General Government Totals	\$ 1,129,259	\$ 999,674	\$ 1,100,225	\$ 1,104,384	\$ 1,259,285
Public Works					
Public Works Administration	\$ 242,605	\$ 196,597	\$ 171,972	\$ 163,400	\$ 202,555
Water Operations	\$ 6,380,552	\$ 7,456,105	\$ 6,992,471	\$ 5,793,146	\$ 6,176,732
Utility Operations	\$ 632,015	\$ 646,078	\$ 624,435	\$ 642,782	\$ 665,655
Facilities	\$ 56,514	\$ 57,412	\$ 111,811	\$ 107,250	\$ 259,152
Public Works Totals	\$ 7,311,686	\$ 8,356,193	\$ 7,900,689	\$ 6,706,578	\$ 7,304,094
Community Support Expenditures	\$ 5,460	\$ 6,143	\$ 6,143	\$ 6,267	\$ 6,329
Total Water Fund Budget	\$ 8,446,405	\$ 9,362,009	\$ 9,007,179	\$ 7,817,229	\$ 8,569,708
Water Capital Projects(only):	\$ 2,578,000	\$ 3,951,000	\$ 4,145,000	\$ 3,141,000	\$ 1,499,000
Total Water Fund Operating Budget	\$ 5,394,686	\$ 4,674,009	\$ 3,362,179	\$ 4,676,229	\$ 6,070,708

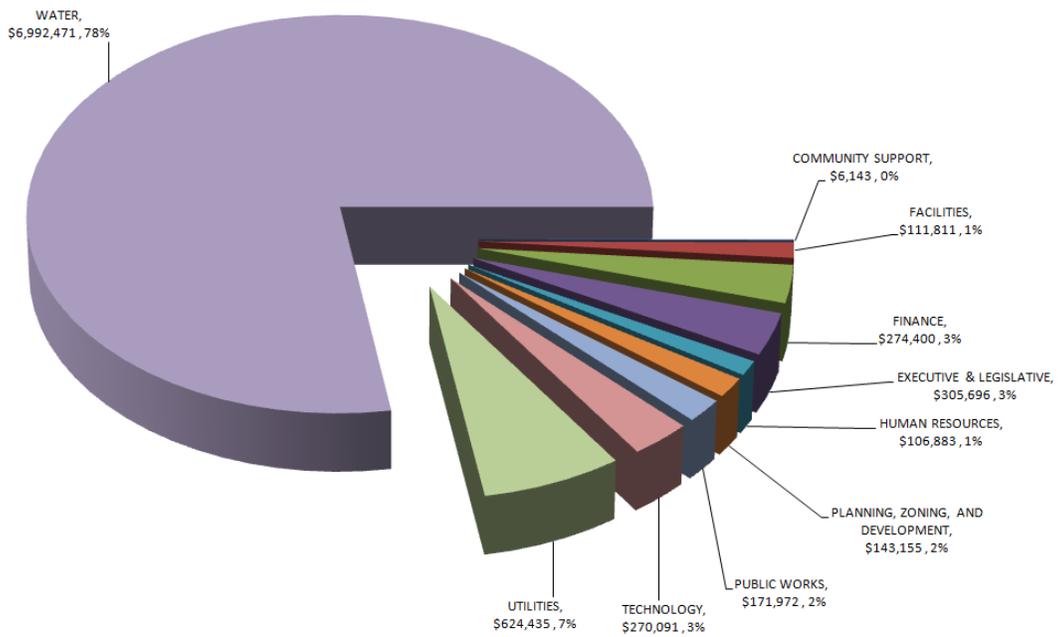
WATER FUND REVENUE BUDGET

WATER FUND	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimate	FY 2014 Projection	FY 2015 Projection	FY 2016 Projection
300.430000 Intergovernmental							
300.431003 County Town Agreement	\$4,950	\$6,143	\$6,143	\$6,143	\$6,143	\$6,143	\$6,143
	\$4,950	\$6,143	\$6,143	\$6,143	\$0	\$6,143	\$6,143
300.460000 Miscellaneous Income							
300.462101 Rents	\$142,902	\$174,243	\$203,109	\$160,000	\$160,000	\$160,000	\$160,000
	\$142,902	\$174,243	\$203,109	\$160,000	\$160,000	\$160,000	\$160,000
300.510000 Operating Income							
300.511101 Residential - City	\$1,598,082	\$1,983,430	\$1,652,947	\$1,527,109	\$1,580,787	\$1,652,239	\$1,743,525
300.511102 Residential - County	\$1,025,377	\$1,309,290	\$1,205,658	\$1,262,630	\$1,321,391	\$1,398,157	\$1,521,640
300.511105 Non-residential - City	\$803,227	\$1,094,241	\$860,349	\$1,312,584	\$1,358,721	\$1,420,135	\$1,498,598
300.511106 Non-residential - County	\$554,399	\$788,124	\$590,602	\$855,072	\$876,534	\$933,772	\$975,978
300.512100 Other Service Charges	\$6,343	\$14,750	\$24,700	\$0	\$0	\$0	\$0
300.512111 Private Fire Protection - City	\$120,891	\$166,834	\$154,231	\$150,000	\$150,000	\$150,000	\$150,000
300.512112 Private Fire Protection - County	\$2,400	\$1,000	\$0	\$1,000	\$1,000	\$1,000	\$1,000
300.513101 Penalties	\$36,747	\$41,051	\$34,508	\$35,000	\$35,000	\$35,000	\$35,000
300.513102 Service Connection - City	\$0	\$0	\$0	\$0	\$0	\$0	\$0
300.513103 Service Connection - County	\$1,000	\$3,000	\$0	\$1,000	\$1,000	\$1,000	\$1,000
300.513104 Meter Installation - All	\$12,171	\$10,990	\$5,930	\$5,000	\$5,000	\$5,000	\$5,000
300.513105 Meter Installation - County	\$3,200	\$3,075	\$900	\$3,000	\$3,000	\$3,000	\$3,000
300.513112 Benefit Assessments	\$273,912	\$213,037	\$230,016	\$345,111	\$409,932	\$584,952	
300.513118 Transfer from Benefit Assessment Account	\$0	\$0	\$0	\$300,000	\$26,800	\$26,800	\$26,800
300.513123 New Service Application Fees	\$2,200	\$1,900	\$850	\$1,000	\$1,000	\$1,000	\$1,000
300.513126 Construction Inspection Fees	\$18,937	\$302	\$150	\$0	\$0	\$0	\$0
300.513127 Miss Utility Billings	\$15,793	\$28,713	\$15,283	\$15,000	\$15,000	\$15,000	\$15,000
300.513128 Good Cause Waiver Fee	\$2,650	\$1,000	\$2,050	\$0	\$0	\$0	\$0
300.513402 Interest - MD Local Gov't Inv Pool	\$7,744	\$5,975	\$3,560	\$5,000	\$5,000	\$5,000	\$5,000
300.513403 Interest - Savings Account	\$1,050	\$4,969	\$5,539	\$3,000	\$3,000	\$3,000	\$3,000
Operating Revenues	\$4,486,124	\$5,671,681	\$4,787,273	\$5,821,506	\$5,793,165	\$6,235,055	\$5,985,541
Capital Projects							
300.513124 Transfer from reserve - Wakefield Tank			\$400,000	\$400,000			
300.513133 Big Pipe Creek			\$0	\$0			
300.513134 Watershed Easement Purchase			\$0	\$0			
300.513135 Little Pipe Creek			\$100,000	N/A			
300.513136 RADON Removal				\$400,000			
300.513504 Gesell Well	\$450,000		\$75,000	\$1,000,000			
300.513505 Rehabilitation of Wells			\$0	\$0			
300.513506 New Water Supply			\$0	\$198,000			
300.513509 Route 27 Main Replacement			\$0	\$735,000			
Capital Revenues	\$450,000	\$0	\$75,000	\$2,733,000	\$0	\$0	\$0
Total Water Fund Revenues	\$5,083,976	\$5,852,067	\$5,571,525	\$8,720,649	\$5,953,165	\$6,401,198	\$6,151,684

TOTAL FY 2013 WATER FUND REQUESTS BY DEPARTMENT



TOTAL FY 2012 WATER FUND REQUESTS



HOUSING FUND BUDGET

The Housing Fund budget remains approximately the same as prior years with no additional requirements from City sources. Additional equity fund balance is anticipated to be required as the costs per voucher continue to rise.

Housing Fund Revenue	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Budget
110.492103 HAP Payments	\$1,981,035	\$1,898,143	\$1,727,734	\$1,572,000
110.492104 HUD Admin Fee Distribution	\$197,278	\$205,412	\$185,348	\$209,070
110.492110 Tranferred from General Fund	\$0	\$111,973	\$0	\$28,737
110.492xxx Transfer from HAP Equity Reserve	\$0	\$0	\$200,000	\$ 444,000
110.492xxx Transfer from Admin Equity Reserve	\$0	\$0	\$50,000	\$19,782
110.494201 Int on Reserve Surplus-Oper Res	\$0	\$2,177	\$2,144	\$250
110.494202 Interest - General Fund Invest	\$0	\$0	\$268	\$0
110.494204 FSS Participant forfeitures	\$234	\$229	\$27,290	\$2,000
110.494301 Other Income - REPAYMENTS	\$56,309	\$7,099	\$23,074	\$2,500
110.494302 Other Income - Portability Payments	\$69,447	\$139,193	\$66,081	\$24,000
110.494304 FSS Coordinator Salary Reimbursement	\$43,924	\$22,071	\$0	\$0
	\$2,348,227	\$2,386,297	\$2,281,938	\$2,302,339

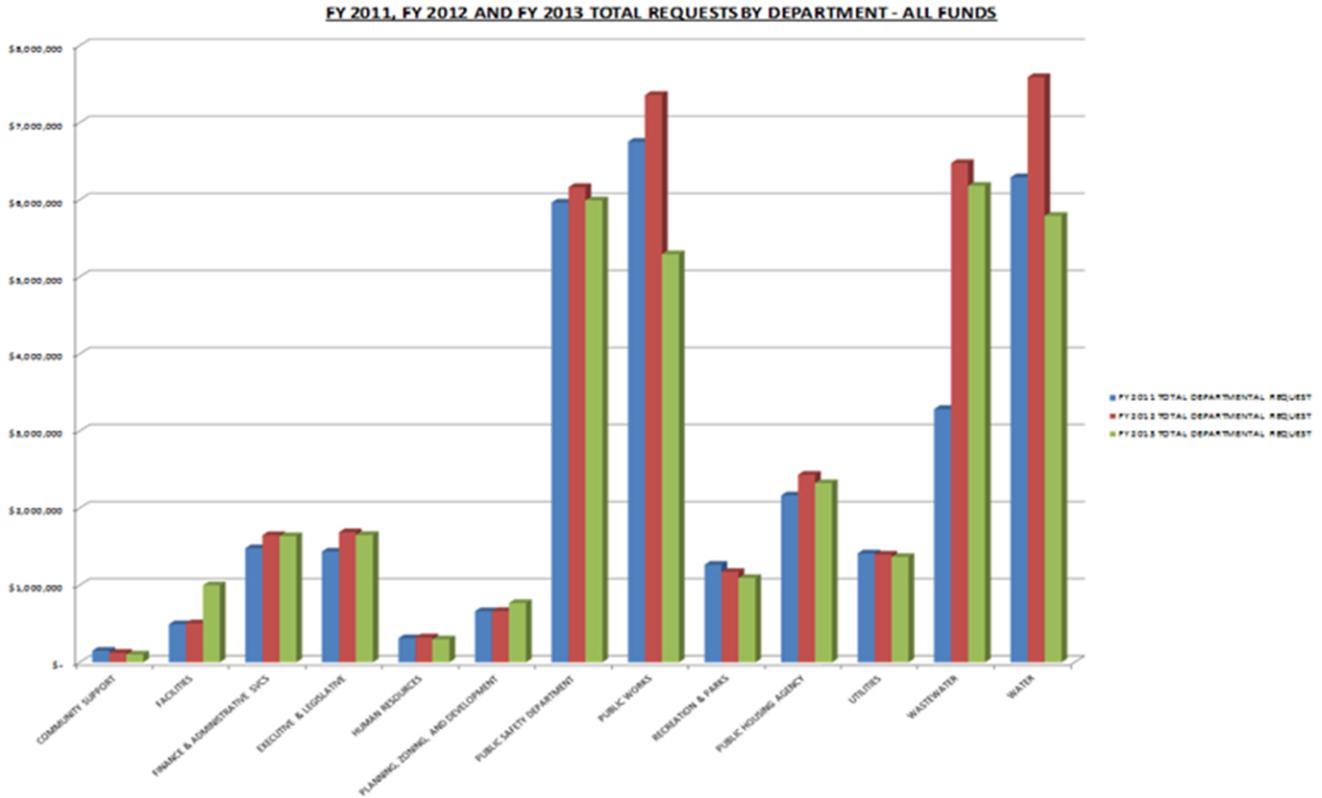
PUBLIC HOUSING AGENCY	FY 2010 BUDGET	FY 2011 BUDGET	FY 2012 BUDGET	FY 2013 BUDGET	FY 2014 Appropriation Projection	FY 2015 Appropriation Projection
PERSONNEL EXPENSES						
Salaries	\$ 128,027	\$ 126,482	\$ 147,254	\$ 139,618	\$ 139,618	\$ 139,618
Benefits	\$ 64,527	\$ 72,706	\$ 59,930	\$ 52,989	\$ 55,240	\$ 57,604
TOTAL PERSONNEL EXPENSES	\$ 192,554	\$ 199,188	\$ 207,184	\$ 192,607	\$ 194,857	\$ 197,222
OTHER OPERATING EXPENSES						
Administration	\$ 44,965	\$ 41,896	\$ 62,537	\$ 87,495	\$ 86,816	\$ 90,537
Housing Assistance Payments	\$ 1,898,420	\$ 1,924,336	\$ 2,164,263	\$ 2,046,000	\$ 2,066,460	\$ 2,087,125
FSS Escrow Interest	\$ 20,000	\$ 3,600	\$ 2,500	\$ -	\$ -	\$ -
TOTAL OTHER OPERATING EXPENSES	\$ 1,963,385	\$ 1,969,832	\$ 2,229,300	\$ 2,133,495	\$ 2,153,276	\$ 2,177,661
CAPITAL REQUIREMENTS						
Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL REQUIREMENTS	\$ -	\$ -				
TOTAL PUBLIC HOUSING AGENCY	\$ 2,155,939	\$ 2,169,019	\$ 2,436,484	\$ 2,326,102	\$ 2,348,133	\$ 2,374,884



Department Results and Budgets

COMPARATIVE SUMMARY BUDGET REQUESTS BY DEPARTMENT

Budgets are developed departmentally, and are appropriated by fund(s), dependent on the service activities supported. The following chart presents the total requests, by department, across all funds, and including capital items. Throughout this document, the budgets distinguish operating expense from capital.



MAYOR & COMMON COUNCIL



Seated (l-r): Council President Halstad, Mayor Utz. Standing (l-r): Councilman Whitson, Councilman Chiovacci, Councilman Wack, and Councilman Frazier.

The Mayor and Common Council are the elected officials who determine City policy and direction. They meet on the second and fourth Mondays of each month and schedule special meetings and public hearings when necessary. The Mayor and Common Council enact City ordinances and resolutions and adopt the annual budget for the City. Standing Council Committees include Finance and Personnel; Economic Development and Community Affairs; Public Works; and Public Safety.

COUNCIL MANAGEMENT OBJECTIVES AND ACCOMPLISHMENTS

- Set policy and direction for the City of Westminister.
- Represent the interests of the City and its citizens at the local, state, and federal levels.
- Ensure the adequacy of emergency services, citizen services, recreational/cultural opportunities, and water and sewer services.
- Oversee standing City boards, commissions, and committees.
- Appoint and oversee special committees and task forces as needed.

COUNCIL BUDGET COMMENTS

- Salaries for the Mayor and Council Members are established in the Code and have not changed since June 1985.
- The Mayor receives an annual salary of \$10,000, the Council President receives \$3,000, and the Council Members each receive \$2,400.

PERSONAL BACKGROUND INFORMATION

Mayor Kevin R. Utz is a lifelong resident of Westminister, having grown up on Bond Street just outside of the City Limits, where his parents have lived for 55 years. Mayor Utz resides in the Avondale Run community, where he raised his three children, Brad, Jenni and Julie. He is very active in business in Westminister and is a Captain and former Chief of the Westminister Fire Engine as well as an EMS responder. He served on the City Council from 2005-2009, having retired from the Maryland State Police after 28 years of service. Mayor Utz is an accomplished community leader with excellent consensus building skills, leading disparate groups in accomplishing common goals. The Mayor will dedicate his term to working tirelessly to improve the infrastructure, water resources, and public safety. The Mayor plans on having an open-door policy for dialogue with his constituents. His term expires in May 2013.

Council President Damian L. Halstad served on the Common Council from 1993 to 2005 and returned to a fourth term in 2009. He lives with his wife, Leigh, and their three sons on Willis Street. Mr. Halstad is a partner in the Westminister law firm of Hoffman, Comfort, Offutt & Scott, LLP, where he has practiced for nineteen years.

He holds degrees from Loyola College (B.A.), Johns Hopkins University (M.A.), and the University of Maryland School of Law (J.D.). He has served on a number of Boards and Commissions, and was a founding member of the Greater Westminster Development Corporation. His term expires in May, 2013.

Dr. Robert Wack was appointed to a vacant seat on the Council in January 2003, and was elected to a four year term in May 2003. He was reelected to a second term in May 2007 and a third in 2011. He currently serves as the Chair of the Finance Committee, represents Westminster on the Cable Regulatory Commission, and co-chairs the Growth and Annexation Committee. He also chaired the Mayor's Technology Task force in 2006. Dr. Wack is the Director of Pediatric Services at Frederick Memorial Hospital, and like his colleagues on the Council, is extremely active in the community. He lives with his wife and 3 children on West Green St. His term expires in May, 2015.

Tony Chiavacci lives on Willis Street in Westminster with his wife Kelly and their five children. He owns a local business, Kojak Graphic Communications, in downtown Westminster. He is a graduate of Westminster High School and of Frostburg State College with a BA in Business Administration. Upon graduation from college, he was commissioned into the US Army Military Police Corp. and was honorably discharged after the first Gulf War. He is currently the Chairman of the City's Public Safety Commission, Vice Chair of the City's Public works committee, and serves on the City's Recreation and Parks Board. He is additionally on the board of the Carroll County Public Schools Education Foundation, President of the Westminster Area Recreation Council, and coaches a number of athletic teams including lacrosse, football, and basketball. His term expires in May 2013.

Dennis Frazier has worked for Loyola High School and the Carroll County Public School system as a teacher and wrestling coach for the past 32 years. He is an Iron Man World Wrestling champion. Mr. Frazier has been married to his wife, Debbie, for 32 years and has two children, Sarah and Christopher; he resides in the Furnace Hills area. His term expires in 2015.

Paul Whitson was born in West Virginia, but he moved to Carroll County and graduated from South Carroll High School in 1974. He received his BS in Music Education from Gettysburg College in 1978, and was a teacher from 1978 until 2005 at several schools. In 2003, he received his MS in Music Education from Towson State University. Since 1987, Mr. Whitson has been self-employed teaching music lessons and has personally performed or directed groups in varied venues, including two at the White House. He is a member of Grace Lutheran Church in Westminster. His term expires in 2015.

MUNICIPAL ELECTIONS

Municipal Elections take place on the Tuesday after the second Monday in May. The Mayor and the five Council Members serve four-year terms. The 9,772 registered voters cast their ballots in two precincts.

MAYOR & COMMON COUNCIL BUDGET

LEGISLATIVE - MAYOR & COMMON COUNCIL	FY 2010 BUDGET	FY 2011 BUDGET	FY 2012 BUDGET	FY 2013 BUDGET REQUEST	FY 2014 Appropriation Projection	FY 2015 Appropriation Projection
PERSONNEL EXPENSES						
Salaries	\$ 18,509	\$ 22,600	\$ 22,599	\$ 22,599	\$ 22,599	\$ 22,599
Benefits	\$ 3,431	\$ 7,004	\$ 4,149	\$ 3,746	\$ 3,825	\$ 3,906
TOTAL PERSONNEL EXPENSES	\$ 21,940	\$ 29,604	\$ 26,748	\$ 26,345	\$ 26,424	\$ 26,505
OTHER OPERATING EXPENSES						
Administration	\$ 4,936	\$ 56,098	\$ 37,566	\$ 51,255	\$ 51,255	\$ 51,255
TOTAL OTHER OPERATING EXPENSES	\$ 4,936	\$ 56,098	\$ 37,566	\$ 51,255	\$ 51,255	\$ 51,255
LEGISLATIVE COSTS						
Election & Code	\$ 1,734	\$ -	\$ 11,411	\$ 7,500	\$ 10,500	\$ 7,500
TOTAL LEGISLATIVE COSTS	\$ 1,734	\$ -	\$ 11,411	\$ 7,500	\$ 10,500	\$ 7,500
TOTAL LEGISLATIVE - MAYOR & COMMON COUNCIL	\$ 28,610	\$ 85,702	\$ 75,725	\$ 85,100	\$ 88,179	\$ 85,260

LEGAL COUNSEL

The City Attorney provides legal advice to the Mayor and Common Council, the City Administrator, and the various City Departments. The City Attorney attends Council meetings, provides research, and issues legal opinions as requested. The City Attorney also represents the City in all administrative and court proceedings not covered by insurance counsel.

Elissa Levan of Brenna, Sullivan and McKenna, serves as the City attorney, supported by Karen Ruff.

In addition to other duties, the City Attorney drafts all municipal legislation, approves all legal instruments for legal sufficiency, and ensures that legal requirements are met for all meetings and other City transactions.

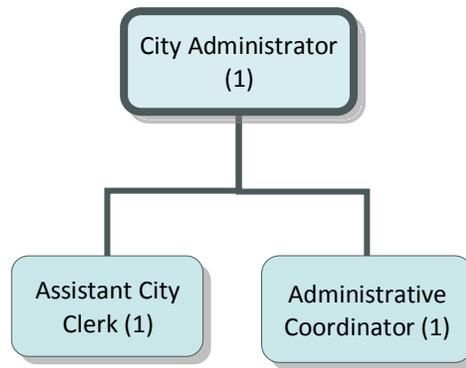
LEGAL COUNSEL BUDGET

LEGAL COUNSEL	FY 2010 BUDGET	FY 2011 BUDGET	FY 2012 BUDGET	FY 2013 BUDGET REQUEST	FY 2014 Appropriation Projection	FY 2015 Appropriation Projection
CONTRACT EXPENSES						
External Contract	\$ -	\$ 20,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Compensation	\$ 16,000	\$ 89,000	\$ 105,000	\$ 105,000	\$ 105,000	\$ 105,000
TOTAL CONTRACT EXPENSES	\$ 16,000	\$ 109,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER OPERATING EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL REQUIREMENTS						
Capital Project #1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL REQUIREMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LEGAL COUNSEL	\$ 16,000	\$ 109,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000

OFFICE OF THE CITY ADMINISTRATOR

The purpose of the general government operation is to provide staff support to the Mayor and Common Council, prepare the agenda and background information for regular Council meetings and Special meetings, provide the technology hardware and software for all departments, approve contracts, purchases, and personnel actions, provide supervision and coordination for all City Departments, and ensure communication with all levels of employees.

The City Administrator represents the City in interactions and negotiations with other municipalities, State and local governments, and non-profit organizations.



	Grade	Authorized FY '11	Authorized FY '12	Authorized FY '13
City Administrator	Q	1	1	1
City Clerk	I	0	0	0
Assistant City Clerk	F	0	0	1
Staff Assistant	F	1	1	0
Administrative Coordinator	D	1	1	1

CITY ADMINISTRATOR ACCOMPLISHMENTS FOR FY2012

COMPREHENSIVE PLAN GOALS

- Secure and maintain adequate water supplies to serve current and projected growth
 - Continue construction of Gesell Well and Little Pipe Creek intake
 - The contract approved for hydrogeological exploration phase of the Union Mills well field
- Ensure adequacy of wastewater treatment operation in terms of quality and quantity
 - Design and engineering contract awarded for ENR upgrade of the waste water treatment plant
 - I and I project for the major storm drains 50% completed.
- Provide open and effective communication with the public
 - Maintained a dynamic, up to date web page
 - Continued to enhance the city services available over the web site
 - Produced monthly newsletters
 - Maintained a Facebook page for City activities.
 - Added QR Codes to all printed materials
 - Implemented a weekly blog, daily Facebook message and daily tweet on downtown activities.
 - Sponsored the first art business tour in conjunction with the Carroll County Community College and County Economic Development Commission.
- Promote the creation of workforce housing choices
 - Completed sale of four Union Crossing townhouses
- Enhance inter-jurisdictional coordination with Carroll County
 - Participated in the Water Resources Coordinating Council
 - Updated the Town/County Agreement
- Enhance coordination with other public and private entities
 - Achieved Banner City status with the Maryland Municipal League
 - Nominated a City employee for the MML Employee of the Year Award. Jeff Glass was selected for this honor.

- Maintained membership in the MCCMA
- Participated in the Excellence for Local Government program.
- Nominated the Employee Expo for the MML Award of Excellence
- Participated in Leadership Carroll Program
- Develop and implement an economic development strategy for downtown
 - Enacted an ordinance related to loitering activities.
 - Completed another series of Main Street Roundtables.
 - Enacted a business tax credit ordinance for new or expanded businesses.
 - Hired a marketing specialist to focus on social media.
 - Implemented a spring restaurant week.

INTERGOVERNMENTAL AND ORGANIZATIONAL ACTIVITIES

- Developed and maintained good working relationships with other government entities and organizations.
- Participated as a contributing member of a variety of profession organizations, including the Maryland City/County Managers Association.
- Served as an instructor in the first graduate course for the Academy of Excellence.

OTHER PROFESSIONAL ACTIVITIES INCLUDED:

- Served on the Carroll County Water Resources Coordinating Council
- Contracted with the Community Media Center for the development and hosting of the updated web site
- Participated on the HSP Street Summit Task Force

CITY ADMINISTRATOR GOALS FOR FY2013

COMPREHENSIVE PLAN GOALS

- Secure and maintain adequate water supplies to serve current and projected growth
 - Bring Gesell Well and Little Pipe Creek intake into the water system
 - Complete exploration phase of the Union Mills project
- Ensure adequacy of wastewater treatment operation in terms of quality and quantity
 - Continue construction of ENR upgrade for waste water treatment plant
 - Implement water reuse agreement with Performance Food Group
 - Continue storm water management projects
- Provide open and effective communication with the public
 - Maintain the City web page
 - Continue to enhance services available over the web site
 - Produce monthly newsletters
 - Inaugurate a web page for Main Street activities.
- Promote the creation of workforce housing choices
 - Develop a plan for the remaining five Union Street lots.
- Enhance inter-jurisdictional coordination with Carroll County
 - Participate in the Water Resources coordinating council.
 - Update the Town/ County agreement
- Enhance coordination with other public and private entities
 - Achieve Banner City Status with the Maryland Municipal League
 - Nominate a City employee for the MML Employee of the Year Award.
 - Maintain membership in the MCCMA
 - Participate in Excellence for Local Government program.
 - Nominate a City program for the MML Award of Excellence

- Participate in Leadership Carroll Program

OTHER GOALS

- Economic Development
 - Coordinate services with the Carroll Community College and County Economic Development PATH project
 - Reorganize the business community advisory groups into one entity
 - Implement a rental licensing and inspection program
- Intergovernmental and organizational activities
 - Continue good working relationships with other governmental entities and organizations
 - Continue participation in professional organizations
 - Serve as a graduate level instructor in the Academy for Excellence
 - Serve on the Carroll County Water Resources Coordinating Council
 - Serve on the HSP Street Summit Task Force

CITY ADMINISTRATOR BUDGET

EXECUTIVE & GOVERNMENT NON-DEPARTMENTAL	FY 2010 BUDGET	FY 2011 BUDGET	FY 2012 BUDGET	FY 2013 BUDGET REQUEST	FY 2014 Appropriation Projection	FY 2015 Appropriation Projection
PERSONNEL EXPENSES						
Salaries	\$ 58,812	\$ 163,308	\$ 181,415	\$ 198,917	\$ 198,917	\$ 198,917
Benefits	\$ -	\$ 37,431	\$ 47,807	\$ 44,433	\$ 48,734	\$ 50,228
TOTAL PERSONNEL EXPENSES	\$ 58,812	\$ 200,739	\$ 229,222	\$ 243,350	\$ 247,652	\$ 249,145
OTHER OPERATING EXPENSES						
Administration	\$ 11,330	\$ 203,300	\$ 109,713	\$ 71,075	\$ 71,075	\$ 74,075
TOTAL OTHER OPERATING EXPENSES	\$ 11,330	\$ 203,300	\$ 109,713	\$ 71,075	\$ 71,075	\$ 74,075
CAPITAL REQUIREMENTS						
Capital Project Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL REQUIREMENTS	\$ -	\$ -				
NON-DEPARTMENT EXPENSES						
Professional Services	\$ -	\$ 54,721	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Insurance Expense	\$ 35,786	\$ 185,000	\$ 210,000	\$ 150,000	\$ 255,000	\$ 195,000
Retiree Health Reserve	\$ 250,000	\$ 300,000	\$ 370,000	\$ 374,000	\$ 405,000	\$ 405,000
Housing Contingency	\$ 42,525	\$ 88,389	\$ 50,000	\$ 75,000	\$ 75,000	\$ 75,000
Debt Service Principal	\$ 243,800	\$ 301,430	\$ 248,950	\$ 273,400	\$ 287,600	\$ 301,300
Debt Service Interest	\$ 188,881	\$ 265,095	\$ 255,890	\$ 242,035	\$ 230,614	\$ 218,469
Debt Service Administrative	\$ -	\$ 2,932	\$ 3,492	\$ 2,936	\$ 2,936	\$ 2,936
TOTAL NON-DEPARTMENTAL EXPENSES	\$ 760,992	\$ 1,197,567	\$ 1,153,332	\$ 1,132,371	\$ 1,271,150	\$ 1,212,705
TOTAL EXECUTIVE & NON-DEPARTMENTAL	\$ 831,134	\$ 1,601,606	\$ 1,492,267	\$ 1,446,796	\$ 1,589,876	\$ 1,535,925

COMMUNITY SUPPORT AND CONTRIBUTIONS

The City of Westminster provides contributions and support to a number of organizations providing musical, cultural, and civic services to the residents—The Carroll Arts Theatre, Municipal Band, Historic District Commission, Tree Commission, and Human Services Programs of Carroll County service linked housing.

COMMUNITY SUPPORT BUDGET

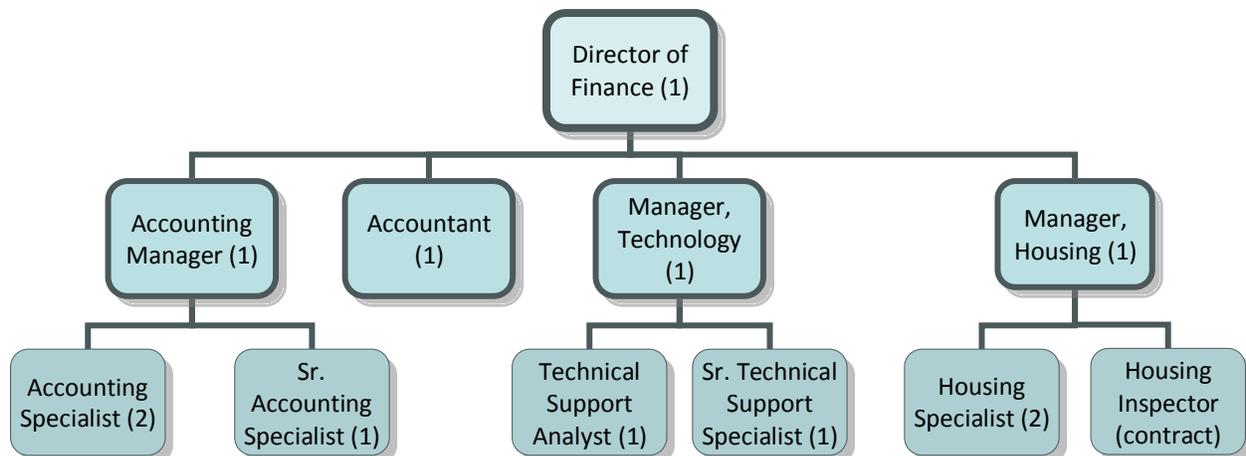
COMMUNITY SUPPORT	FY 2010 BUDGET	FY 2011 BUDGET	FY 2012 BUDGET	FY 2013 BUDGET REQUEST	FY 2014 Appropriation Projection	FY 2015 Appropriation Projection
Westminster Volunteer Fire Department (Public Safety Budget)	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Municipal Band and Concerts	\$ 10,000	\$ 10,000	\$ 10,000	\$ 5,000	\$ 5,000	\$ 5,000
Greater Westminster Development Corporation	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -
Historic District Commission	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
HSP Service Linked Housing	\$ 50,000	\$ 17,500	\$ -	\$ 17,500	\$ 17,500	\$ 17,500
City/County National Pollution Payment	\$ 18,429	\$ 18,429	\$ 18,429	\$ 18,429	\$ 18,429	\$ 18,429
Tree Commission Workshop	\$ 17,000	\$ 17,000	\$ 15,000	\$ 5,000	\$ 5,000	\$ 5,000
Municipal Tree Planting	\$ 1,500	\$ 1,500	\$ 1,500	\$ 750	\$ 750	\$ 750
Domestic Violence Grant	\$ 78,836	\$ 63,100	\$ 61,300	\$ 52,000	\$ 52,000	\$ 52,000
Carroll Arts Theatre (Facilities Budget)	\$ 15,000	\$ 15,000	\$ 15,000	\$ 28,500	\$ 28,500	\$ 28,500
TOTAL COMMUNITY SUPPORT	\$ 449,765	\$ 401,529	\$ 380,229	\$ 381,179	\$ 381,179	\$ 381,179

FINANCE & ADMINISTRATIVE SERVICES

The Department of Finance and Administrative Services is responsible for all financial and accounting activities, Technology, and the Public Housing Agency of the City of Westminster. Gary Ehlers serves as City Treasurer, in the capacity of Director, Executive Director of the Public Housing Agency, and Deputy Code Official. Many of these activities are prescribed by the City Code to specify the administration of the Department, collection of revenues, and the proper disbursement of funds to meet approved expenditures. In addition, these activities are further guided by sound financial and accounting business practices to meet the needs of the community. Adherence to Maryland Laws, the City Code and Ordinances, and HUD regulations is inviolate.

In general, the Department of Finance and Administrative Services is responsible for the following:

- Development, preparation, and administration of the City's budget.
- Collection of taxes, general revenue and other City income.
- Utility billing.
- Billing for general city services such as parking, benefit assessment, etc.
- External audit of the City's finances.
- Preparation of reports and the maintenance of necessary and proper records in connection with such duties as the Common Council shall prescribe.
- All computing and network facilities of the City.
- All application implementations and support including FAS, GIS, Asset Management, CSS
- Administration of the City's Public Housing Agency HUD Housing Choice Voucher Program



	Grade	Authorized FY '11	Authorized FY '12	Authorized FY '13
Director of Finance	M	1	1	1
Manager, Accounting	J	1	1	1
Manager, Technology	J	1	1	1
Accountant	H	1	1	1
Manager, Housing	J	1	1	1
Senior Accounting Specialist	F	1	1	1
Technical Support Analyst	J	1	0	1
Senior Technical Support Specialist	F	1	1	1
Housing Inspector	F	.5	.5	0
Accounting Specialist	E	1	1	2
Utilities Specialist	E	1	0	0
FSS Coordinator	E	1	0	0
Accounting Clerk	D	1	0	0
Housing Specialist	C	2	2	2

TREASURY OPERATIONS

The Treasury Operations group provides accounting, compliance, and reporting support for the City. In addition to these functions, the budget is developed and administered in Finance. Shirley Hampt is the Manager of Accounting and Assistant City Treasurer, providing support for most treasury functions. She is supported by Kelly Constantine, Senior Accounting Specialist, Connie Bell, Accounting Specialist, and Diane Hollasch, Accounting Clerk. The former Utilities Specialist position was eliminated.

Bruce Rupp is the City Accountant and utilizes Rager, Lehman & Houck for audit preparatory work for the current fiscal year audit. McGladrey & Pullen provides the annual external, financial audit service for the City under the City Accountant's management.

FINANCE ACCOMPLISHMENTS FOR FY2011

Financial Accounting System

The financial accounting system began phased implementation in 2006, and has continued development through the current fiscal period. This year's development included the re-implementation of the Fixed Assets module to include general ledger integration, as well as implementation of the GASB 34 Module for reporting, and the Web Extensions module for online payments.

Audit

McGladrey & Pullen completed their 3rd audit for the City for FY2012. Although there were some changes required in the audit processes, the City improved over the prior year's performance, reducing the number of findings. Several of those findings were resource based, and are not likely to change given current budgetary constraints.

Fund Balance & Reporting

Financial Performance Reports were developed for the Finance Committee on a quarterly basis. These provide fund balances, trend data, and projections indicative of the City's financial performance and position.

Accounting

Several procedural changes were made in accounting for activities in the Financial Accounting System to more accurately reflect GAAP and GASB standards. These changes have been documented as procedures for the accounting staff to follow in their work processes. Additional changes were made to provide cross-training and backup for all accounting functions.

Budget

The City received the Government Finance Officers Association Distinguished Budget Presentation Award for the FY 2012 Budget Document.

FINANCE PERFORMANCE MEASURES

	FY2010	FY2011	FY2012
Collection Rate for UB +90 days	-	95%	97%
NSF Collection Rate	-	75%	85%
On-time delivery of paychecks	-	100%	100%
On-time filing of Annual Audit	-	100%	100%
On-time billing of Taxes (all)	-	100%	100%

FINANCE GOALS FOR FY2013

- Continue implementation of the financial accounting system with the purchase order, bid & quote, and contract management modules.
- Manage the audit process to ensure the following standards are met:
 - Timely submission of UFR to the State of Maryland.
 - Financial accounting compliance with HUD guidelines to ensure a satisfactory Federal single audit.
 - Correction of items identified in the Weaknesses and Deficiencies letter.
- Receive a GFOA Distinguished Budget Presentation Award for the FY2013 budget submission.

FINANCIAL OPERATIONS BUDGET

FINANCE	FY 2010 BUDGET	FY 2011 BUDGET	FY 2012 BUDGET	FY 2013 BUDGET REQUEST	FY 2014 Appropriation Projection	FY 2015 Appropriation Projection
PERSONNEL EXPENSES						
Salaries	\$ 391,113	\$ 426,990	\$ 371,397	\$ 403,204	\$ 423,334	\$ 423,334
Benefits	\$ 154,848	\$ 159,142	\$ 142,975	\$ 124,643	\$ 128,933	\$ 133,447
TOTAL PERSONNEL EXPENSES	\$ 545,961	\$ 586,132	\$ 514,372	\$ 527,847	\$ 552,268	\$ 556,781
OTHER OPERATING EXPENSES						
Administration	\$ 37,225	\$ 39,839	\$ 130,172	\$ 43,405	\$ 49,905	\$ 43,405
Bank Fees & Charges	\$ 16,035	\$ 26,168	\$ 30,000	\$ 45,000	\$ 45,900	\$ 46,818
Professional Services	\$ 40,270	\$ 95,000	\$ 45,000	\$ 30,000	\$ 30,000	\$ 30,000
Taxes	\$ 10,054	\$ 8,262	\$ 10,000	\$ 6,000	\$ 6,000	\$ 6,000
Accounting & Audit Fees	\$ 105,538	\$ 75,000	\$ 75,000	\$ 75,000	\$ 76,500	\$ 78,030
TOTAL OTHER OPERATING EXPENSES	\$ 209,122	\$ 244,269	\$ 290,172	\$ 199,405	\$ 208,305	\$ 204,253
CAPITAL REQUIREMENTS						
Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL REQUIREMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL FINANCE	\$ 755,083	\$ 830,402	\$ 804,544	\$ 727,252	\$ 760,573	\$ 761,034

OFFICE OF TECHNOLOGY SERVICES

This division provides a single focus for all computing and network communications technology infrastructure in the City of Westminster's organizations, and provides additional resource for the accomplishment of strategic projects. Support is also provided for all desktop computing, as well as the enterprise computing environment that enables the City's financial system, email, and Internet access. The day to day operation of Technology Services is managed by Bob Miller. Dave Davidson is a technical support specialist focusing on the Help Desk, and Sonia Davis provides Geographical Information Systems application support for the user community. Application Support has been provided by contract for FY 2012, but will be replaced by a systems administration FTE. Contract funding will provide ongoing support, in addition to funding from other department computer services funding.

TECHNOLOGY ACCOMPLISHMENTS FOR FY2012

Completion of the Disaster Recovery and archival software implementation was the main focus of the staff this year. Completion of this facility, in conjunction with integration with a new Emergency Operations Center affords the City an operational business continuity facility in the event of a disaster.

The Voice over Internet Protocol project was implemented this year, providing a much needed replacement system for the aging voicemail and telephone systems.

An enterprise wide vault system was also put in place to provide storage relief for the email system, and to provide an effective mechanism for eDiscovery and more effective file management.

TECHNOLOGY PERFORMANCE MEASURES

	FY2010	FY2011	FY2012
Server System Availability	99.99%	99.99%	99.999%
Incidents Received	900	1000	500
Incidents Resolved	900	1000	500
Average Incident Resolution Time	2 hours	1 hours	1 hours
Mean Time To Failure – Servers	7 months	11 months	11 months

Mean Time To Repair – Servers	20 minutes	20 minutes	20 minutes
Network Availability	99.97%	99.98%	99.98%

Technology Services performance measures are based on the level of Server Availability, and the response to incidents reported by Users. Analyzing mean time to failure (MTTF) and mean time to recovery (MTTR) ratios can help server administrators determine the causes of downtime and the obstacles to efficient recovery. Administrators can then implement preventive measures, such as failover plans or proactive system monitoring, to minimize future downtime.

Downtime costs can be divided into three categories: hard costs, semi-hard costs, and soft costs. Hard costs are attributed to the hardware, software, and IT staff time and resources required to remedy an outage situation; semi-hard costs include lost business or transaction time during an outage; and soft costs include items such as lost end-user productivity, public relations damage control, public confidence, and lost business opportunities. Quantifying semi-hard costs and soft costs is difficult, but not doing so significantly understates the actual cost of downtime.

Server administrators can minimize downtime by increasing system availability (see chart below). Systems achieve high availability when the number of failures and the time required recovering from failure decrease. To determine the best method for decreasing these factors, administrators should collect and analyze the availability data for their particular systems to determine what areas are most vulnerable to failure.

Level of Availability	Availability	Downtime per year
Commercial or Standard	99.5%	43.8 hours
Highly Available	99.9%	8.75 hours
Fault Resilient	99.99%	53 minutes
Fault Tolerant	99.999%	5 minutes
Continuous	100%	0 minutes

TECHNOLOGY GOALS FOR FY2013

- Continue support for the implementation of additions to the Financial Accounting System.
- Provide support for the migration of the GIS environment to the server environment.
- Continue documentation for processes and procedures according to adopted ITIL standards.
- Development and implementation of standard release management and testing procedures for major systems, including FAS, email, the City website, and the operating system.

TECHNOLOGY BUDGET

The budget for Technology is comprised of a consolidated view of departmental, routine expenditures for the ongoing support of the desktop and enterprise computing environments, and capital for the continued implementation of the Technology Strategic Plan. All network connectivity expense for the enterprise has been consolidated in addition to contract service requirements.

To date the City has elected to lease enterprise computing equipment to minimize capital cash expenditures, and to provide for in place enhancement and expansion of the environments as new capabilities are brought on line, and as new technology is identified to further exploit computing resources. Budget additions reflect funding for a disaster recovery facility, Voice over Internet Protocol communications, and server virtualization.

Additional funds have been appropriated for the implementation of the Purchasing and Inventory modules for the Financial Accounting System, as well as increased software maintenance costs for the FAS modules. Funds have also been appropriated for converting contract labor for the Technology system administration to FTE.

TECHNOLOGY SERVICES	FY 2011 BUDGET	FY 2011 RESULTS	FY 2012 BUDGET	FY 2013 BUDGET REQUEST	FY 2014 Appropriation Projection	FY 2015 Appropriation Projection
PERSONNEL EXPENSES						
Salaries	\$ 117,695	\$ 107,330	\$ 112,096	\$ 191,496	\$ 191,496	\$ 191,496
Benefits	\$ 58,950	\$ 58,950	\$ 56,514	\$ 75,047	\$ 78,146	\$ 81,416
TOTAL PERSONNEL EXPENSES	\$ 176,646	\$ 166,280	\$ 168,610	\$ 266,543	\$ 269,642	\$ 272,912
OTHER OPERATING EXPENSES						
Administration	\$ 14,040	\$ 4,765	\$ 50,375	\$ 42,750	\$ 13,050	\$ 13,050
Software	\$ 109,000	\$ 87,965	\$ 105,000	\$ 202,500	\$ 111,000	\$ 126,600
Communications & Network Services	\$ 19,300	\$ 12,600	\$ 16,785	\$ 116,700	\$ 118,200	\$ 120,000
Computer Services	\$ 62,500	\$ 51,662	\$ 165,000	\$ 62,400	\$ 62,400	\$ 62,400
Computer Hardware	\$ 15,000	\$ 13,100	\$ 45,000	\$ 33,000	\$ 36,500	\$ 45,000
TOTAL OTHER OPERATING EXPENSES	\$ 219,840	\$ 170,092	\$ 382,160	\$ 457,350	\$ 341,150	\$ 367,050
CAPITAL REQUIREMENTS						
<u>Capital Projects</u>						
Voice Over Internet Protocol	\$ 85,000	\$ -	\$ 28,000	\$ 30,000	\$ 30,000	\$ 30,000
Server Virtualization	\$ 55,000	\$ 30,000	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
Enterprise Vault Archive	\$ 37,500	\$ 15,500	\$ 25,000	\$ 22,500	\$ 22,500	\$ 22,500
Financial Management System Module(s)	\$ 80,000	\$ -	\$ 30,000	\$ 15,000	\$ 15,000	\$ 15,000
GIS Server	\$ -	\$ -	\$ 69,500	\$ 69,500	\$ -	\$ -
TOTAL CAPITAL REQUIREMENTS	\$ 257,500	\$ 45,500	\$ 152,500	\$ 187,000	\$ 117,500	\$ 117,500
TOTAL TECHNOLOGY SERVICES	\$ 703,986	\$ 381,872	\$ 703,270	\$ 910,893	\$ 728,292	\$ 757,462

PUBLIC HOUSING AGENCY

The Office of Housing Services is the Public Housing Agency (PHA) for the HUD Section 8 Housing Choice Voucher program. The day to day operation of the program is managed by Cindy Valenzisi, Manager. The PHA is allocated 289 vouchers for rent subsidies, and a grant of \$1,572,000 for subsidy payments for the calendar year. This is a significant reduction in subsidy as HUD is now requiring the PHAs to utilization fund balance for requirements in excess of funding levels.

The PHA also receives an Administrative Grant of approximately \$165,000, based on the average, unit months leased. Use of these funds provides housing assistance for 600+ citizens of Westminster, in addition to providing home ownership opportunities for several qualified recipients. Fund balance may also be required in the upcoming year for excess administrative costs.

The Director of Finance & Administrative Services serves as the Executive Director of the PHA. The Program is also staffed with two Housing Specialists, Rebecca Hurd, and Shannon Visocky. The Manager and Housing Specialists are certified in one or more disciplines of HUD housing program management and operations. It is expected that Housing inspections will be accomplished on a contract basis in FY 2013.

PHA ACCOMPLISHMENTS FOR FY2012

For the 2011 calendar year, the PHA utilized 100% of the subsidy funding. Each PHA is required to meet 97% or more of the funding allocation, without exceeding the total funding available. Meeting these major goals helps ensure that sufficient funding is available each year to meet the requirements of units under contract.

In the same accounting period, the PHA identified over \$111,000 in payments made based on fraudulent activities by voucher holders, and collected \$10,000 in repayments. Half of the fraud payment collections are returned to the HUD subsidy payment fund, and the remainder is directed to the PHA to help cover the costs of operating the program. In addition to collecting repayments, the PHA, in conjunction with the HUD Office of the Inspector General, prosecuted several of the more significant fraud cases in court.

PHA GOALS FOR FY 2013

- Maintain rating as High Performing agency via Section 8 Management Assessment Program (SEMAP) ratings.
- Increase the number of unit months leased by 10% in order to increase Administrative funding.

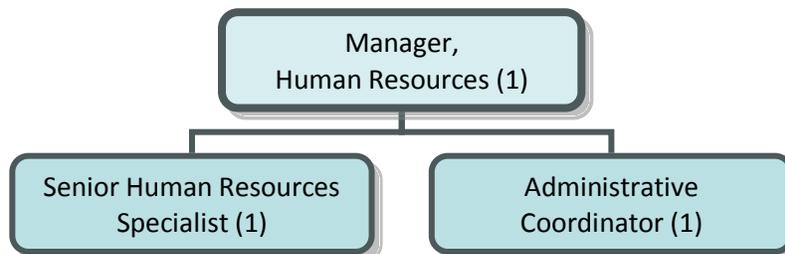
PHA BUDGET

PUBLIC HOUSING AGENCY	FY 2011 BUDGET	FY 2011 RESULTS	FY 2012 BUDGET	FY 2013 BUDGET REQUEST	FY 2014 Appropriation Projection	FY 2015 Appropriation Projection
PERSONNEL EXPENSES						
Salaries	\$ 126,482	\$ 133,263	\$ 147,254	\$ 139,618	\$ 139,618	\$ 139,618
Benefits	\$ 72,706	\$ 57,018	\$ 59,930	\$ 52,989	\$ 55,240	\$ 57,604
TOTAL PERSONNEL EXPENSES	\$ 199,188	\$ 190,281	\$ 207,184	\$ 192,607	\$ 194,857	\$ 197,222
OTHER OPERATING EXPENSES						
Administration	\$ 41,896	\$ 17,375	\$ 62,537	\$ 87,495	\$ 86,816	\$ 90,537
Housing Assistance Payments	\$ 1,898,420	\$ 2,017,011	\$ 2,164,263	\$ 2,046,000	\$ 2,066,460	\$ 2,087,125
FSS Escrow Interest	\$ -	\$ 3,527	\$ 2,500	\$ -	\$ -	\$ -
TOTAL OTHER OPERATING EXPENSES	\$ 1,940,316	\$ 2,037,913	\$ 2,229,300	\$ 2,133,495	\$ 2,153,276	\$ 2,177,661
CAPITAL REQUIREMENTS						
Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL REQUIREMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PUBLIC HOUSING AGENCY	\$ 2,241,416	\$ 2,228,194	\$ 2,436,484	\$ 2,326,102	\$ 2,348,133	\$ 2,374,884

HUMAN RESOURCES

The Human Resources Department provides support to City administration, supervisors, and employees by developing and maintaining personnel and risk management policies and programs. The staff is committed to efficient service, employee health and safety, fair and equitable employment practices, and equal employment opportunity. The department has responsibilities in the following areas:

- Benefits
- Employee/Management Relations
- Liability, Property, & Automobile Insurance
- Performance Evaluation
- Policy Development
- Risk Management
- Wellness
- Compensation and Classification
- Employee Safety
- OSHA and DOT Mandated Programs
- Personnel Records Management
- Recruitment
- Training
- Worker's Compensation



	Grade	Authorized FY '10	Authorized FY '11	Authorized FY '12
Manager, HR	J	1	1	1
Senior HR Specialist	F	1	1	1
Administrative Coordinator	D	1	1	1

EMPLOYEE BENEFITS

INSURANCE

The City strives to provide a comprehensive benefits package to employees, including medical, dental, vision, life, short-term and long-term disability insurance, and an employee assistance program. A Health Care Committee, that includes employee and management members throughout City departments, meets to discuss and review benefit plan options and provide follow-up communication to employees. This committee gives members an opportunity to learn about insurance plans and trends, and discuss ideas on ways to offer a comprehensive benefits program to employees, while trying to limit increasing costs for both the City and its employees. In FY12, the City joined the Maryland Local Government Insurance Cooperative (MLGHC) and currently provides medical benefits to employees through a CIGNA plan. The cooperative program is sponsored by the Local Government Insurance Trust (LGIT). At the time of joining the cooperative, the City committed to participation in the cooperative for two years beginning July 1, 2011. A 3% increase is projected for FY13.

By participating in the cooperative, the City was able to reduce upfront premium costs, and has the potential of receiving a surplus at the end of the plan year while maintaining the same basic benefit format for employees as offered under the prior plan. The CIGNA plan includes in-network services, co-payments for office visits, urgent care, emergency room, prescriptions, and 100% covered preventive services. All other medical services require an upfront deductible before claims are paid at 90% by CIGNA. The City also offers dental, vision, life and accidental death and dismemberment, short-term and long-term disability benefits through United Healthcare. Employees contribute 14% toward the premiums for medical, dental, and vision insurance.

WELLNESS PROGRAM

The rising cost of health insurance is an issue that the City continues to face every year. The Human Resources and Recreation Departments are working together to slow these rising costs by promoting a healthier lifestyle to employees. A Wellness Committee, made up of employee members with an interest in health, exercise, and overall wellness, assists in promoting this philosophy. The mission of the City Wellness Program is to establish and maintain a worksite that encourages environmental and social support for a healthy lifestyle. The committee met three (3) times in FY2012.

The Employee Wellness Program offers many opportunities to participate in wellness activities, and includes free memberships to the City's own Family Center gym. In FY12, three lunch and learn wellness workshops on a men's and women's health topics were sponsored by the program. With support from CIGNA, a 4-week Strive for Five Challenge, a Biometrics screening, and a health assessment campaign were initiated by the program. Employees are encouraged to participate in events and programs as employee involvement is the key factor for a successful wellness program.



employees.

The Human Resources staff organizes an annual Employee EXPO, a wellness and benefits event held in the Family Center Gym. The event is a coordinated effort with assistance from the Recreation and Street Departments. The goal of the EXPO is to promote health and wellness, and to provide benefits information and assistance from providers. The November 2011 event which promoted a Fall Harvest theme was a great success with 93 employees and retirees attending. The EXPO provided attendees with the opportunity to gather information from the 19 participating vendors, and get various health screenings including blood pressure checks. They could also to get free flu shots and a seated massage. In addition, attendees were treated to a hot lunch and were able to sample a healthy fruit smoothie made by the City's own Family Center

RETIREMENT AND PENSION

The City has long been a member of the Maryland State Retirement and Pension System. The State system requires that all eligible employees participate in the pension system that is available to them.

All regular full-time and part-time employees, except sworn police officers, are enrolled in the Alternate Contributory Pension Selection System (ACPS). Sworn Police Officers are enrolled in the Law Enforcement Officers Pension System (LEOPS). The City has one employee currently enrolled in the “old retirement system.” This plan is closed to new enrollments. Payment is due by December 31st of each year. Currently, once contribution calculations are made, a \$167,052.00 annual Special Accrued Liability Credit is applied to the LEOPS contribution. This credit has been applied in level installments over a 10-year term. These annual credits began on December 31, 2003 and will end in December 2012.

The various State pension plans, service retirement years and age, and employee and City contribution rates are shown in the chart below:

Pension Plan	Service Retirement Years	Service Retirement Age	Projected # Enrolled FY2013	Employee Contribution Rate			City Contribution Rate		
				FY 2011	FY 2012	FY 2013	FY 2011	FY 2012	FY 2013
ACPS (Employees to enroll after 7/1/11)	Rule of 90 (age plus years of service)	65 (with 10 years of service)	13	N/A	7%	7%	N/A	10.94%	8.99%
ACPS (Employees enrolled prior to 7/1/11)	30	62	101	5%	7%	7%	10.83%	10.94%	8.99%
LEOPS	25	50	39	4%	6%	7%	32.74%	33.09%	28.71%
Old Retirement Plan (Closed)	30	60	1	7%	7%	7%	14.72%	14.83%	12.88%

In addition, the City offers all regular full-time and regular part-time employees not enrolled in the LEOPS plan a matching contribution to the 457 Deferred Compensation Plan through a 401(a) Matching Program. The matching contribution for FY2013 is 2%.

EMPLOYEE SERVICE AWARD PROGRAM



The City highly values its employees, and provides an employee recognition program to acknowledge employee service milestones. Employees receive service award certificates, along with a gift bearing the City emblem beginning at year five and continuing for each five-year milestone until retirement. Retiring employees are also honored with recognition awards upon retirement.

COST SAVINGS AWARDS

The cost savings award program provides employees with the opportunity to provide their cost savings ideas to City Management. An idea can be submitted by an individual employee or by a group of employees. Up to three Cost Savings Awards may be given each year. In FY12, the first place winning cost savings idea was to eliminate all the various store credit card accounts, and consolidate all credit accounts into one card that offers a rewards program to provide savings to the City in rewards paid. The second place winning idea was to consolidate postage meter machines to save on the annual rental cost.

EMPLOYEE OF THE MONTH AND EMPLOYEE OF THE YEAR

An Employee of the Month and Employee of the Year Award program was implemented in July 2011. These awards recognize outstanding achievements, accomplishments, performance and contributions to the City. An employee or a group of employees are eligible to be nominated for these awards. Monthly winners are recognized by the City Administrator during the year, and the Employee of the Year is recognized at the annual holiday luncheon.



POSITIONS AND COMPENSATION

The City desires to be competitive in its identified market in providing compensation to top quality, qualified employees. The City adopted a Salary Administration Policy to insure fair and equitable compensation practices. Annual 3% step increases are subject to approval during the budget process, and eligibility is determined by the employee's job performance. Supervisors evaluate employee performance on an annual basis. The supervisor meets with each employee in person to review the evaluation, provide feedback, and make appropriate recommendations for optimal job performance, goals, and career development.

Other pay incentives are provided to employees, such as hourly shift differentials for evening and night shifts, and acting pay for performing duties in a higher pay grade. Longevity bonuses, subject to approval during the budget process, are in place for employees that fall beyond the last step on the pay scale.

RECRUITMENT

The Human Resources Department utilizes various media to externally advertise open positions, including newspapers, websites, professional journals and newsletters, colleges, City bulletin boards, the Carroll County Business and Employment Resource Center, the Maryland Job Service, the City's webpage, and the City's own job hotline to attract a diverse group of applicants. The Human Resource Department created an Employment Opportunities Information brochure, which is provided to each applicant. Applications can be downloaded from the City webpage, requested in person or by phone, and can be mailed, emailed, or faxed to applicants.

The City encourages current employees to apply for promotional vacant positions. These positions are posted internally so that employees have the opportunity to apply. The City promotes a drug free workplace, and each new employee is required to pass a pre-employment drug test. Upon hire, new employees attend an orientation that covers benefits, policies, and safety. Each employee receives an Employee Handbook for reference on City benefits and employment policies.

RISK MANAGEMENT

Risk Management falls under the Human Resources Office. Responsibilities include the review, maintenance and claims filing for the City's automobile, liability, property, equipment, boiler and machinery, electronic data processing equipment, crime, bond, flood, and workers' compensation insurance plans. For FY2013, the rates for these insurance products are fairly consistent with the prior year. The workers' compensation insurance gross percentage rate for the sworn police classification has increased while the non-clerical/non-sworn police classification saw a reduction in gross rate. The clerical rate remained the same. The City continues to receive an experience modification credit which reduces the total cost of workers' compensation insurance. Due to positive claims experience and the City's cooperation with the insurance provider on loss control measures, this discount has increased by 2% for FY13.

In FY2012, a health and accident policy was added to provide limited medical and life coverage for citizens performing volunteer service work to the City. In addition, a Citizen's Report Form was created to streamline the claims process and provide an incident description and desired resolution to the insurance companies.

There are annual onsite inspections and safety and health surveys at the various departments as required by State law and the insurance companies. These identify risks, exposures, and possible equipment failures. Insurance claims for accidents and damage and near-miss situations are investigated and reviewed for possible ways to avoid the same type of incidents in the future. This proactive approach is an important factor in minimizing employee injuries and decreasing future claims.

The City has a Safety Committee in place with its members spanning the various departments. The committee provides an interdepartmental communication mechanism which promotes continuity for safety procedures and training. In addition, the committee reviews and makes recommendations for safety policy needs. This past year during the two (2) meetings that were held, the committee worked together to provide uniform confined space permit and Certification of Hazard Assessment recordkeeping, consistent safety training materials for all City employees, reviewed the MOSH self-inspection checklist for compliance, and recommended a building safety inspection checklist. The committee also discussed emergency action plans, and planned trainings such as CPR/AED/First Aid/Bloodborne Pathogen, and lock-out/tag-out.

Many employees in the Public Works and Police Department are required to be fit-tested and trained to wear respiratory protection in the performance of some duties. Most Public Works employees are also required to obtain a Commercial Driver’s License as a requirement of the job, are mandated to have Department of Transportation (D.O.T.) physicals, and must participate in a random drug and alcohol testing program as regulated by the D.O.T.

TRAINING

Although the various departments provide specific positional training, the Human Resources department coordinates training in the following areas:

- Cardiopulmonary Resuscitation (CPR)/First Aid/Automated External Defibrillator (AED)/Bloodborne Pathogen
- Customer Service
- Defensive Driving
- Employee Assistance Program (EAP)
- Respiratory Protection Training
- Sexual Harassment and Illegal Discrimination
- Supervisor Reasonable Suspicion for Drugs and Alcohol (D.O.T.)
- Supervisor Skills Trainings



In FY12, Human Resources coordinated with the Local Government Insurance Trust to provide Reasonable Suspicion: Drug and Alcohol Use in the Workplace training for City supervisors, and Preventing Harassment in the Workplace for employees that had not previously had this training, CPR/First Aid/AED/Bloodborne Pathogen biennial training for administrative personnel, and Respiratory Protection training for Public Works. In addition, Defensive Driving training was provided to newly hired Public Works employees.

HUMAN RESOURCES PERFORMANCE MEASURES

<i>Recruitment</i>	FY2011	FY2012	FY2013 (Projected)
Full-time external employment advertisements	6	4	6
Part-time external employment advertisements	2	0	2
Temporary/Seasonal external advertisements	17	17	17

Employment applications	722	250	400
Full-time new hires	7	12	6
Part-time new hires	2	0	2
Temporary/summer new hires	39	31	31
Full-time resignations and retirements	10	11	10
Temporary and summer terminations	37	27	20
Fingerprint background checks	37	35	31

Risk Management	FY2010	FY2012	FY2013 (Projected)
Liability, Property & Automobile claims filed	35	17	26
Worker's Compensation claims filed	24	22	23
Employees w/Commercial Driver's Licenses	46	52	52
D.O.T. physicals	32	37	47
Random drug/alcohol tests	27	27	27
Respirator fit tests	108	94	94

Training	FY2011		FY2012		FY2013 (Projected)	
	Sessions	Attendees	Sessions	Attendees	Sessions	Attendees
CPR/First-Aid/AED	3	54	2	30	3	54
Customer Service	7	141	0	0	0	0
Defensive Driving	1	4	1	4	1	4
D.O.T. Drugs and Alcohol	0	0	2	26	0	0
Preventing Harassment in the Workplace	0	0	2	33	2	16
Respiratory Protection	3	48	3	51	3	51

HUMAN RESOURCES GOALS FOR FY2013

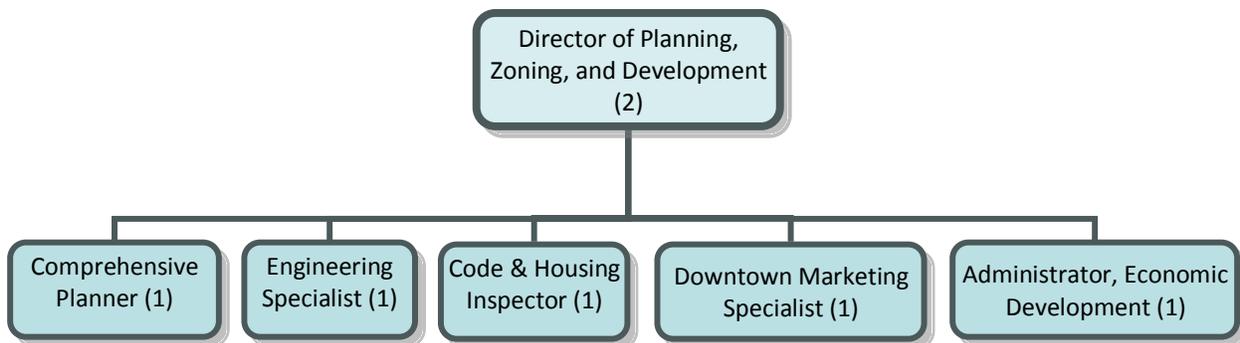
- Maintain and monitor stability of work force.
 - Assess the benefits of the Employee Wellness program including achievements of employees and benefits to the City.
 - Continue to update Human Resources policies for changes and legal requirements.
 - Develop a succession plan for replacing vacancies created by retirements.
 - Develop a new Employee Handbook with updated policies and current legal requirements.

HUMAN RESOURCES BUDGET

HUMAN RESOURCES	FY 2010 BUDGET	FY 2011 BUDGET	FY 2012 BUDGET	FY 2013 BUDGET REQUEST	FY 2014 Appropriation Projection	FY 2015 Appropriation Projection
PERSONNEL EXPENSES						
Salaries	\$ 176,086	\$ 139,679	\$ 141,341	\$ 141,341	\$ 141,341	\$ 141,341
Benefits	\$ 59,008	\$ 52,499	\$ 61,359	\$ 61,414	\$ 62,915	\$ 64,551
TOTAL PERSONNEL EXPENSES	\$ 235,094	\$ 192,178	\$ 202,699	\$ 202,755	\$ 204,255	\$ 205,891
OTHER OPERATING EXPENSES						
Administration	\$ 26,201	\$ 31,910	\$ 28,888	\$ 28,734	\$ 29,117	\$ 31,695
Employee Wellness Program	\$ 6,000	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500
Employment Testing	\$ 21,600	\$ 24,000	\$ 26,500	\$ 26,500	\$ 24,960	\$ 25,430
Employee Activities	\$ 14,051	\$ 20,650	\$ 14,551	\$ 14,551	\$ 14,851	\$ 15,231
Employment Advertising	\$ 17,000	\$ 13,240	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Professional Services	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
TOTAL OTHER OPERATING EXPENSES	\$ 84,852	\$ 106,300	\$ 96,439	\$ 96,285	\$ 95,428	\$ 98,856
CAPITAL REQUIREMENTS						
Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL REQUIREMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL HUMAN RESOURCES	\$ 319,946	\$ 298,478	\$ 299,138	\$ 299,040	\$ 299,683	\$ 304,747

PLANNING, ZONING, AND DEVELOPMENT

The Department of Planning, Zoning and Development is responsible for overseeing all physical development in Westminster. The department is divided into five functional areas: planning, zoning, economic development, community development and code enforcement. Work is coordinated between these various functions so local citizens, other government agencies, contractors and others receive professional service delivered in a fair, consistent and efficient manner.



Administration	Grade	Authorized FY '11	Authorized FY '12	Authorized FY '13
Director, Planning, Zoning & Development		1	1	1
Interim Director, Planning, Zoning & Development (contractual-FY12)	M	0	1	1
Planning				
Comprehensive Planner	H	1	1	1
Natural & Cultural Resources Planner	G	1	0	0
Engineering Specialist	G	1	1	1
Development				
Administrator, Economic Development	I	1	1	1

Downtown Marketing Specialist	(Temp)	0	.5	.5
Inspection Services				
Code Enforcement & Housing Inspector	E	.5	.5	1

PLANNING, ZONING, & DEVELOPMENT PERFORMANCE MEASURES

	FY2011	FY2012	FY2013 (Projected)
Administrative Adjustment Hearings	1	1	2
Bond Reductions Processed	26	25	25
Building Permits Issued	183	148	160
BZA Meetings	6	1	3
Code Enforcement Violations	526	612	625
Code Enforcement Compliances	468	456	500
Council Meetings Attended	22	22	22
Department Head Meetings	24	24	24
Façade Improvements Completed	3	6	3
Final Plats Reviewed & Approved	5	6	7
Good Cause Waivers Processed	0	2	3
Grants Awarded	1	1	2
HDC Meetings	8	10	10
P&Z Commission Meetings	7	10	10
Pre-Submittal Conferences Held	12	9	10
Public Works Agreements Prepared	10	6	10
Rezoning Requests Reviewed	3	1	3
Sign Permits Issued	42	42	45
Special Exceptions	4	1	3
Special Loans/Lead Projects Completed	0	0	0
Tree Commission Meetings	6	8	8
Water Allocations Approved	8	12	10
Zoning Letters Issued	79	55	60
Zoning Text Amendment Reviewed	3	3	3

BOARDS & COMMISSIONS

Westminster Planning and Zoning Commission

The Westminster Planning & Zoning Commission (PZC) is a group of citizen appointees tasked by law (Article 66B of the State Annotated Code) with the review of all development plans within the City's jurisdiction. The PZC meets the second Thursday of the month.

Member	Term Expires
Margaret R. Bair, Chair	May 2015
Nancy B. Palmer, Vice Chair	May 2013
Robert Wack, Ex-Officio	May 2015
Kevin W. Beaver	August 2012
Lori J. Welsh-Graham	May 2014

Westminster Board of Zoning Appeals

The Westminster Board of Zoning Appeals reviews applications for variances and special exceptions to the City's Zoning Code. The Board meets on an as needed basis.

Member	Term Expires
Thomas Bethune	July 2013
Edward Cramer, Jr.	May 2013
Daniel Hoff	July 2013
Laura Matyas, Alternate (not shown)	July 2013

Westminster Historic District Commission

The Westminster Historic District Commission meets on the second Wednesday of every month. A principal effort of the Commission is to protect and celebrate the preservation of the City's architectural heritage. One of the Commission's main events is the Annual Historic House Tour. Held annually since 1996, this year's event will be conducted in December of 2012.

Member	Term Expires
Kristen L. McMasters, Chair	October 2012
Dean R. Camlin	August 2015
Gregory R. Goodell	August 2012
L. Kevin Wagman	October 2012
D. Arlette Mitchell	March 2013
Grace Kelly-Lawler	October 2013

Westminster Tree Commission

The Westminster Tree Commission meets on an as needed basis and promotes the preservation of the City's tree inventory. The Commission conducts the annual Forestry Workshop, participates in the annual Arbor Day celebration, and sponsors the Legacy and Heritage Tree recognition programs. Westminster has been recognized as Tree City USA since 1989.

Member	Term Expires
Jay Bogash	May 2013
Richard Wilbur	October 2015
Roland Backhaus	April 2013
Steve Allgeier	December 2013
Cindy May	March 2015
Melinda Byrd	April 2014

PLANNING

The Office of Planning is responsible for four main areas: long-range planning, development review, geographic information systems, and record and plan archiving. Staff of this office coordinates the planning activities of City government related to land use, transportation, water/sewer, and environmental and historic concerns. Staff of this office supports numerous boards and commissions of the City, assists in the preparations of the Capital Improvements Program (CIP), and prepares the Comprehensive Plan.

COMPREHENSIVE PLANNING ACCOMPLISHMENTS FY2012

- Participated in the Mayor’s 2011 Downtown Business Roundtable initiative and assisted in the ongoing implementation of the resulting Action Plan (approved by the Common Council in December of 2011).
- Initiated a new downtown marketing plan, incorporating a number of new social media, including: a Facebook Page; a Blog on Westminster Patch; a Twitter account; and, Constant Contact. The new strategy consolidates downtown business promotions into an annual calendar of events.
- Distributed decorative flags to fly outside downtown businesses, merchants and organizations that are in some way involved with the arts.
- Served on a Maryland Department of Planning panel considering questions relating to PlanMD mapping and implementation measures.
- Coordinated a PlanMD informational session for the Mayor & Common Council in August of 2011.
- Managed the Westminster Tree Commission 2011 Community Forestry Workshop held on October 7, 2011; began preparations for the 2021 event to be held on 10/5/12.
- Initiated the citywide Legacy Tree Program in coordination with the Westminster Tree Commission.
- Surveyed McDaniel College students to gauge their patronage of downtown businesses and their suggestions for improvements.
- Continued preparations for the 17th Annual Holiday House Tour (12/1/12).
- Provided technical assistance relating to zoning and land use for 300+ inquires from the public; including residents, real estate appraisers and developers.
- Participated in a planning commission practice and refresher course, offered by Funk & Bolton attorney Karen Ruff, in July of 2011, designed to inform incoming Planning Commission and City Council members.
- Presented the 2011 Development Design Preferences Manual for approval by the Mayor & Common Council. The manual provides illustrations of architectural preferences for new and redeveloped commercial and residential projects in the City. Also included are resource and energy conservation requirements to be instituted during the development process.
- Disapproved the following Administrative Adjustment request:

Case No.	Location	Nature of Request
AA-12-01	454 Baronet’s Court	Reduction of side yard setback

DEVELOPMENT REVIEW

The Office of Development Review administers and coordinates the review of planning and public works plans to assure compliance with appropriate governmental and regulatory requirements. Staff of this office also provides technical assistance to citizens, developers and others regarding the City’s review and approval process, development design and construction criteria, and other related information.

DEVELOPMENT REVIEW ACCOMPLISHMENTS FOR FY2012

- Reviewed and wrote recommendation letters on the following development projects that were reviewed by staff and/or approved by the Westminster Planning & Zoning Commission:

Project Name	Type of Project
Ridge Terrace II (Lot 15)	Resubdivision Plat
Roop's Mill Subdivision	Revised Preliminary Plan
Winters Place 2	Simplified Site Plan
Nurseries' Properties	Plat
Holy Apostles Church Addition	Simplified Site Plan
Knorr Brake Corporation	Plat & Site Plan
Giant Fuel Facility	Plat & Site Plan
Goodwill Industries	Amended Site Plan
Wakefield Valley (Griswold Property)	Amended Development Plan
McDaniel College Stadium	Site Plan
66 Liberty St. Unit B Replacement	Simplified Site Plan
Taco Bell	Revised Site Plan
Susquehanna Bank	Plat & Site Plan

- Performed technical review of preliminary plans, development plans, final plats, site plans and related drawings
- Completed 9 pre-submittal conferences that included coordinating with Carroll County officials and explaining the submittal and review process with the owner/developer of properties
- Processed the recording of 6 final plats.
- Prepared and processed 6 public works agreements (PWA), including obtaining all surety letters and finalizing all construction drawings, including all required signatures
- Processed 25 surety reductions, which included coordinating with City inspection staff and financial institutions, verifying the completion of work, and preparing release letters for signature
- Provided 11 complete construction plan drawing sets for the City's construction inspection staff
- Provided 3 as-built Mylar sets and digital files for inclusion in the *File Manager System*
- Recorded 2 Deeds including working with State Tax Assessments Office to verify the taxes were paid and completing an Intake sheet when required. Record Deed with the Lands Records Office.
- Recorded 37 Property Liens and 9 Releases.

ZONING

The Office of Zoning is responsible for administering the zoning ordinance of the City of Westminster. Staff of this office renders decisions regarding the interpretation of the zoning ordinance, reviews and processes building permits, conducts fieldwork and provides zoning enforcement.

ZONING ACCOMPLISHMENTS FY2012

- Prepared and processed 148 building permit applications for residential, commercial and industrial projects.
- Prepared and issued 55 letters in reference to compliance with the City's Zoning Ordinance.

- Reviewed and made recommendations to the Mayor and Common Council of Westminster on the following **Zoning Text Amendments**:

Case No.	Code Section	Nature of Request
ZTA-11-01	Amend Sections 164-3; 164-119; 164-121	Sign Code Amendment (electronic message boards)

ECONOMIC & COMMUNITY DEVELOPMENT

The Office of Economic & Community Development is responsible for the coordination of economic and community development efforts as they relate to the revitalization of Downtown Westminster. Staff of this office acts as a liaison to the Greater Westminster Development Corporation, serves as Executive Director of the Westminster Town Center Corporation and works with City staff to realize commercial revitalization and community redevelopment efforts in downtown Westminster.

ECONOMIC DEVELOPMENT ACCOMPLISHMENTS FY2012

- Facilitated \$2,108,557 in completed Downtown private sector investment; the establishment of 8 net new businesses; and the net creation of 6 new full-time and 35 new part-time jobs in 2011.
- Using the Downtown Westminster Façade Improvement Program, assisted in the completion of 4 commercial façade improvement projects, with 1 other project in progress.
- Encouraged 56 downtown businesses to participate and offer discounts in the annual Downtown Westminster Merchant Discount Guide for the McDaniel College Community for the 2011/2012 school year. Created and provided a QR code decal to each participating business for mobile access to the Discount Guide website.
- Continued the Main Street Weekend Happenings weekly e-mail as a supplement to the bi-monthly Downtown Westminster Main Street News. The Weekend Happenings are also linked at the top of the Main Street Events webpage and placed on The City of Westminster Arts Entertainment and Activities Facebook page.
- Expanded the Saturday Downtown Westminster Farmers Market to 15 full-season vendors and 2 part-season vendors in 2011. Based on the Saturday Market success, a Tuesday Market is scheduled to commence May 22, 2012, in the Conaway lot.
- Provided financial, logistical and advertising/marketing support for the successful Midnight Madness in Downtown Westminster on September 23rd.
- Provided financial, logistical and advertising/marketing support for the 1st annual *Midnight Madness – The Holiday Edition* in Downtown Westminster on November 18th.
- Provided the advertising/marketing support for the organizing committee of the very successful Miracle on Main Street Holiday Event that was held on November 26th. Prepared press releases and advertisements for the event, along placing the event on electronic calendars throughout Central Maryland and south Central Pennsylvania, resulting, once again, in more than 22,000 spectators attending the event.
- Participated in the Main Street Maryland Small Business Saturday marketing campaign.
- Sustained excellent coordination efforts with the Carroll County Office of Tourism and its Visitor Center on cooperative advertising efforts; provision of Downtown Westminster map pads for directional usage by Visitor Center staff and inclusion of City activities and events in their Calendar of Events.
- Underwrote the participation of 13 businesses in Maryland Life Magazine’s Main Street Maryland Road Trip tear-out for Westminster, along with assistance from the Carroll County Office of Tourism.
- Continued the implementation of the Business Visitation Program by visiting 15 other business districts and encouraging quality businesses in those districts to consider Westminster if and when they plan to expand.

- Met one-on-one with 4 existing business owners about relocating and 5 entrepreneurs about locating their businesses in Downtown Westminster and what assistance the City could offer. 2 of the existing businesses and 3 of the entrepreneurs have located Downtown.
- Underwrote the participation of 8 Downtown restaurants in the inaugural Carroll County Restaurant Week in August 2011. Recruited 12 Downtown eateries to participate in the inaugural Downtown Westminster Restaurant Week in April 2012.
- Provided advertising/marketing support for “5-4-3-2... The New Year!” – Westminster’s 1st New Year’s Eve Event

COMMUNITY DEVELOPMENT ACCOMPLISHMENTS FY2012

- Prepared and submitted, on behalf of the Mayor & Common Council, the 2011 Sustainable Communities Designation application to the MD Department of Housing & Community Development. The Mayor & Common Council approved Resolution No. 11-11 in August of 2011, authorizing staff to forward the application to DHCD. The application was approved in September of 2011. The successful application consolidates a number of funding mechanisms available to the City via DHCD, such as: CDBG; Neighborhood Business Works; Community Legacy; Maple Street; and, Main Street.
- Helped to coordinate and oversee the 2012 Spring Clean-Up Day in conjunction with McDaniel College and Carroll Community College that brought together over 70 volunteers.
- Submitted a grant on behalf of the Human Services Program (HSP) of Carroll County to the MD Department of Human Resources (DHR), Office of Grants Management. The grant was awarded in the amount of \$17,500 per year for the next three (3) years. Staff will facilitate the processing of the funds between DHR and HSP.
- Completed three (3) Community Legacy residential façade improvement projects. The total value of the projects was \$35,664.80, with \$14,907.80 of the total from Community Legacy.
- Settled on the sales of four (4) houses constructed as part of the Episcopal Housing Corporation project at Union Crossing.

CODE ENFORCEMENT

The Office of Inspection Services was created in January 2008 to leverage the resources of the HUD Housing Quality Standards (HQS) inspection program and the City of Westminster Code Enforcement program. The overall objective of the merger was to develop an inspection program that is centered on a single code standard that is applicable to both HUD rental Housing and all other properties in the corporate limits of the City of Westminster. A single standard allows the City to leverage resources in both inspection segments, providing additional coverage at a lower level of expenditure, and incorporating zoning cases into the processes. In January 2009, this Office was transferred to the Department of Planning, Zoning, and Development, under the management and guidance of the City Code Official. The conversion to the single code standard occurred in 2010 and continues today.

CODE ENFORCEMENT ACCOMPLISHMENTS FOR FY2012

- Continued to implement the policy for handling evictions that places full responsibility on landlords for the removal of personal items. In the event landlords fail to comply, City staff is authorized to remove the items and charge the landlord for the cost of the work.
- Participated in discussions with WPD and McDaniel College on the issue of updating the City’s disorderly house code.
- Fines were assessed in roughly 70% of code enforcement cases that went to District Court for adjudication.
- Retained the services of a local contractor to handle code enforcement mowing for seasonal violations.
- Participated in an MDE sponsored workshop on lead paint at Winters Mill High School in January of 2012.
- Attended the Landlords Association meeting in September of 2011 to discuss rental licensing options.

- Completed the following code enforcement inspections:

Violation Type	Number of Violations	Compliances	Court Cases	% of Total Violations
Grass/Weeds	186	142	8	38%
Untagged Vehicles	98	72	5	20%
Trash/Rubbish	51	45	3	10%
Snow Removal	0	0	0	0%
Property Maintenance	49	29	4	10%
Private Inspection	23	19	2	4%
Rental Registration	22	13	0	4%
Water Violations	25	16	0	5%
Condemnations	12	6	0	2%
Sidewalks	12	8	1	2%
Trees/Hedges	12	9	1	2%
Other	12	8	1	2%
Hazards	0	0	0	0.00%
Totals for FY 2011	484	367	25	100.00%

PZD GOALS FOR FY2013

- Continue to track and monitor the City's sustainability initiatives
- Present a Rental Licensing pilot program for consideration by the Mayor & Common Council
- Coordinate the update of local National Flood Insurance Program (NFIP) mapping in cooperation with MDE and Carroll County.
- Complete the tasks outlined in the 2011 Sustainable Communities Designation application to DHCD.
- Continue to aggressively market and promote downtown businesses and activities in the most cost efficient and effective manner.
- Update and implement the disorderly house code as needed to address ongoing violations at certain specific locations in the City.

PZD FY2012-2013 WORK PLAN

Comprehensive Plan Goal	FY 2012-2013 Action
Goal C5: Promote the arts and culture community as an asset to the Westminster tourism industry and to the quality of life for residents	Utilize evolving technologies, such as social media forums and GIS, to highlight and market the City's downtown art businesses and culture.
Goal R5: Create a healthy, reliable, and sustainable future by continually increasing the	Actively promote and implement the architectural design preferences and resource conservation

effectiveness of how the City of Westminster utilizes and manages energy and water resources Goal D3: Promote Westminster’s diverse architectural heritage by preserving and promoting an array of architectural periods, building types, and design styles in all new development	measures contained in the 2012 Development Design Preferences manual.
Goal L2: Allow for a full range of residential uses to promote diversity in the housing stock while increasing the housing unit capacity, as outlined in the Municipal Growth Element. (b.) Support and encourage development offering a mix of housing types, including mixed use development that provides easy access to downtown amenities.	Consider adding mixed use development options within zoning districts within and proximate to the downtown area.

PZD BUDGET

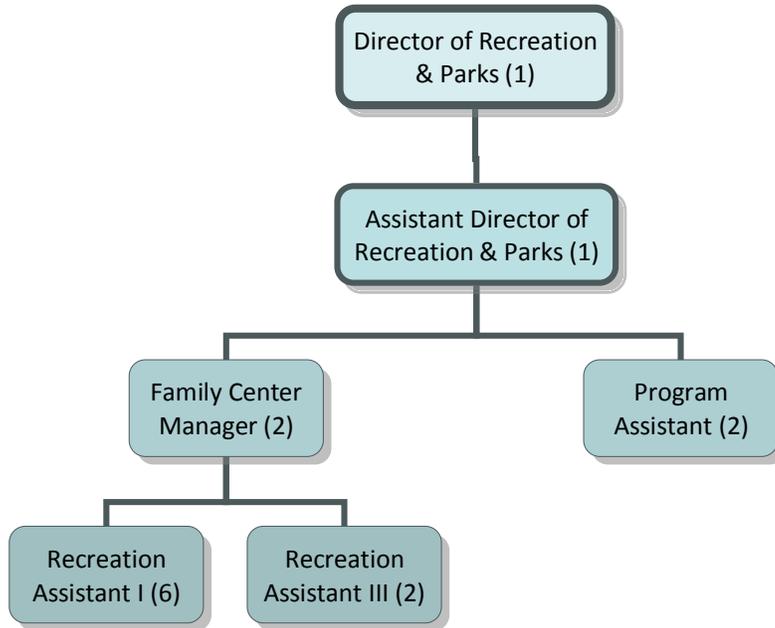
PLANNING, ZONING & DEVELOPMENT	FY 2011 BUDGET	FY 2011 RESULTS	FY 2012 BUDGET	FY 2013 BUDGET REQUEST	FY 2014 Appropriation Projection	FY 2015 Appropriation Projection
PERSONNEL EXPENSES						
Salaries	\$ 365,985	\$ 302,691	\$ 333,012	\$ 444,198	\$ 444,199	\$ 444,200
Benefits	\$ 146,519	\$ 146,210	\$ 113,113	\$ 157,549	\$ 163,289	\$ 169,332
TOTAL PERSONNEL EXPENSES	\$ 512,504	\$ 448,901	\$ 446,125	\$ 601,746	\$ 607,488	\$ 613,531
OTHER OPERATING EXPENSES						
Administration	\$ 76,008	\$ 37,991	\$ 68,868	\$ 51,100	\$ 56,800	\$ 63,000
Professional Services	\$ 38,200	\$ 2,944	\$ 12,000	\$ 82,500	\$ 77,500	\$ 74,000
Historic District Commission	\$ 4,000	\$ 3,543	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Economic Development Initiatives	\$ 16,000	\$ 8,483	\$ 14,310	\$ 30,000	\$ 35,000	\$ 35,000
Community Development initiatives	\$ 18,500	\$ 49,754	\$ 95,000	\$ 5,000	\$ 5,000	\$ 5,000
Annexations	\$ 750	\$ -	\$ 375	\$ -	\$ 375	\$ 750
TOTAL OTHER OPERATING EXPENSES	\$ 153,458	\$ 102,715	\$ 194,553	\$ 172,600	\$ 178,675	\$ 181,750
CAPITAL REQUIREMENTS						
Capital Projects	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL REQUIREMENTS	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PLANNING, ZONING, & DEVELOPMENT	\$ 673,962	\$ 551,616	\$ 636,678	\$ 770,346	\$ 782,163	\$ 791,281

RECREATION AND PARKS

City of Westminster Recreation and Parks Department is dedicated to providing citizens with safe and enjoyable activities, events and park services. The department is committed to organizing and promoting a variety of recreational activities and events for family interaction and personal enjoyment. We also partner with a number of community organizations in an effort to promote the health and well being of our local citizens.

The Recreation and Parks Department consists of 14 parks totaling 50 miles. 9 parks have play equipment for Pre- K and school age children. Other resources in the parks include 4 multi-purpose fields, 4 basketball courts, 7 tennis courts, climbing boulders, 6 pavilions, 2 plazas, a skate park and a walking/biking trail that runs from Uniontown Road to Long Valley Road. The trail is approximately 2 miles long. Additionally, the Department offers facilities such as the Westminster Family Fitness Center, Westminster Municipal Pool, the Community Building at the pool, as well as pavilions available for rent.

The Family Fitness Center is committed to providing an affordable option for the citizens of Westminster to choose health and good family living in order to make our community stronger. We offer a full service weight room featuring selectorized and free weight equipment and a large assortment of cardiovascular equipment and trainers that instruct members to use the equipment properly. The group fitness program boasts 40 fun filled classes each week, including cardio, yoga and Zumba classes.



	Grade	Authorized FY '11	Authorized FY '12	Authorized FY '13
Director, Recreation & Parks	M	1	1	1
Assistant Director, Recreation & Parks	J	0	1	1
Family Center Manager	E	2	2	2
Program Assistant	C	1	2	2
Recreation Assistant III	C	2	2	2
Recreation Assistant I	A	1	1	1
Recreation Assistant I (Part-Time)	A	4	4	5

RECREATION & PARKS SPECIAL EVENTS

MONTH OF SUNDAYS CONCERT SERIES

Voted “Carroll County’s Best Place to Listen to Music” in 2011 by the Carroll County Times reader poll! Each Sunday in July a variety of great music is offered at the Westminster City Park. Concerts are free and open to the public and concessions are available for purchase. Donations of personal care items, baby food, formula, paper goods, and cleaning supplies are accepted for the homeless and low-income individuals served by Human Services Programs of Carroll County. The concert series is presented in joint cooperation with the City of

Westminster Recreation Department, the Carroll County Department of Recreation and Parks and the Human Services Programs of Carroll County Inc.

FLOWER AND JAZZ FESTIVAL



The Westminster Flower and Jazz Festival is held in Downtown Westminster the Saturday before Mother’s Day. Several nurseries offer a variety of plants, flowers, and shrubs for purchase. Delicious food and great entertainment are offered throughout the day. Students from local middle and high schools get the chance to showcase their talents. There are over 100 craft vendors displaying a wide variety of unique items. Many downtown businesses are offered FREE spaces in front of their stores to promote their business. The Carroll County Health Departments Safe Kids program encourages “Sports Safety” on the Gehr Lot.

This event is open to the public and Moms receive a free gift. The Flower and Jazz Festival is sponsored in part by Coffey Music and the Carroll County Times.

EASTER EGG HUNTS

Egg Hunts are held annually on the grounds of Westminster City Hall. The hunts are for children ages 1-8 years with 4,000 filled eggs, filled by the ARC of Carroll County, and 100 special prize eggs. The Westminster 4-H Rabbit Club participates by bringing rabbits for the children to pet. The Westminster City Police brings the D.A.R.E. van, and the Carroll County Safe Kids program brings information and goodies to share. The City’s Street Department provides a piece of construction equipment for the children to enjoy. There are also concessions for purchase and a basket raffle. Concessions and face painting are provided by the Westminster Stingrays Swim Team. This year’s hunt was co-sponsored by the Westminster Kiwanis Morning Club.

WESTMINSTER FALLFEST

Fallfest is a week-long effort to raise money for charity. The charities benefit are Access Carroll, Carroll County Youth Services Bureau, Carroll Hospice, and the Boys and Girls Club of Westminster. On Thursday, the Westminster Fallfest parade strolls through Downtown, and then the festival begins. The festival is comprised of games, food, entertainment, craft, commercial, and non-profit vendors. “Fantastic Friday”, Midnight Madness and WTTR’s Karaoke contest add to the excitement. Hundreds of volunteers from the charities who benefit from the proceeds, local organizations, and schools help manage the event.



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ELECTRIC HOLIDAY PARADE



The Electric Holiday Parade is held on the Saturday after Thanksgiving. It starts on Monroe Street, and continues down Pennsylvania Avenue to Main Street, ending at Longwell Ave. 75+ local businesses participated in the parade with a variety of groups, bands, floats and vehicles. The Recreation and Parks department assists the Greater Westminster Development Corporation in parade line-up on the day of the event.

TREE LIGHTING

This community event rings in the holiday season in historic Downtown Westminster with seasonal sounds of the Westminster Municipal Band, carols, the awarding of the Mayor's Cup, and the arrival of Santa by antique fire engine. Holiday bake sale table and FREE hot chocolate were available, compliments of the City of Westminster and the Gospel Spreading Church of God. After the lighting of the tree, Santa's house was opened for visitors on Locust Lane.

SANTA'S TREAT

Santa's Treat is a FREE children's event held in the Gymnasium at the Longwell Municipal Center following the Electric Holiday Parade and the Tree Lighting Ceremony. Sponsored by the Westminster Lions Club as well as local businesses, over 300 children enjoyed crafts, games, entertainment and refreshments. Santa's Treat relies heavily on Student Volunteers using 19 students totaling over 90 hours of service. Texas Roadhouse provided volunteers to lead an activity. Kohl's provided 5 volunteers as well as a \$500 cash donation.



CORBIT'S CHARGE COMMEMORATION

This is Free Civil War Event, sponsored by the Pipe Creek Civil War Round Table and the City of Westminster. The event is held each June, commemorating and honoring those who fell during the tragedy of War in the streets of Westminster. The event includes a Civil war Living History encampment, infantry, Calvary demos, medical demos, canon demos, walking tours, civil war era music, settlers, museum exhibits, relic and uniform displays, living history notables, and authors.

CORBIT'S CHARGE CIVIL WAR BALL

Corbit's Charge Civil War Ball includes period dancing, dance instruction, and light refreshments. Live music and Dance Masters guiding and teaching the dances are great hits. Participants are encouraged to attend in 1860's Civil War era attire, but any formal attire is welcome. Dances included the Virginia Reel and the Grand March Waltz. Participants arrive from Maryland, Virginia, West Virginia, Pennsylvania, New Jersey and Delaware.

PARENT'S NIGHT OUT

This new program was created to give parents a safe affordable place to take their children while they spend quality time together. Children of all ages are invited to participate in crafts, games, sports, movies and dinner and parents are given coupons to use at downtown businesses.

TODDLER PARTIES

Children ages 3-5 are invited to enjoy stories, games, crafts and a snack. Two themed parties are scheduled at the beginning of the year and are designed to improve socialization, development and exercise.

FATHER/SON MINIATURE GOLF

Father/Son teams get together to compete for trophies at this annual tournament held at Westminster's Island Green. Fathers and sons receive a t-light fare and a chance to win great door prizes. This event is co-sponsored by Westminster Barber Shop.



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MOTHER/SON & DADDY/DAUGHTER DATE NIGHTS

This event is geared toward Boys and Girls in kindergarten through 8th grade. evening includes dinner, dancing, games, door prizes, a 5X7 photo of couple,

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parting gifts and much more. These events are held annually in May.

REC ON THE MOVE

This program began in 2011 with the mission to get children “unplugged” and playing. It creates opportunities and activities for kids who might not otherwise have the chance to participate in structured programs. The Westminster City Recreation van is loaded up with sporting goods, games, crafts, activities and snacks for children to enjoy. Rec on the Move visited many city parks to include Charles St Park, Dutterer Park as well as Westminster Ridge and the Carroll County Public Library.

RECREATION & PARKS PERFORMANCE MEASURES

	FY2011	FY2012	FY2013 (Projected)
Parks			
Park Visitors	-	124,660	135,000
Team Sports Users	-	77,400	80,000
Volunteer Hours	-	344	350
Pavilion Rentals	-	120	130
Facility & field permits processed	-	205	205
Swimming Pool			
Pool Members - City	130	173	180
Pool Member – County	60	61	75
Swim Team Members	115	110	120
Swim lessons participants	335	300	310
Camps			
Summer Camp Enrollments	90	83	100
Tot Camp Enrollments	40	21	30
Fitness Center			
Total members	1,728	1,700	1,930
Number of check-ins	71,172	74,000	77,000
Group Fitness Class attendance	14,400	14,500	15,400
Guest Visits	2,856	2,500	2,640
Gym rental hours	834	900	949
Number of rental patrons	8,500	9,100	10,200
Approximate yearly traffic	82,500	85,600	89,800
Programs/Events			
Father/Son Golf	72	60	72
May Mother/Son Date	290	300	300
May Daddy/Daughter Date	290	300	300
Preschool Parties/Boys	7	6	8
Preschool Parties/Girls	18	6	20
Egg Hunt	-	1000	1200
Flower and Jazz Festival	-	6000	6000
Santa’s Treat	-	400	425
Tree Lighting Ceremony	-	1000	1200
Parent’s Night Out	-	93	125
Recreation on the Move	-	150	300

A Month of Sundays Summer Concert Series	-	4500	4500
Westminster Fallfest	-	45,000	45,000
Corbit's Charge Ball	-	35	40
Volunteer Hours	-	4000	4000

RECREATION & PARKS ACCOMPLISHMENTS FOR FY2012

ADMINISTRATION ACCOMPLISHMENTS

- Participated in the CCDSS Work Experience Partnership Agreement.
- Negotiated with Under Armor to film a commercial in the gymnasium.
- Members of the department attended Reasonable Suspicion Training.
- Members of the department attended a workshop on Social Media.
- Members of the department attended Sexual Harassment Training.
- Member of the department enrolled in Leadership Carroll.
- Members of the department attended a joint meeting with MML and MACO in Annapolis to discuss POS and CCP grants for FY13.
- Members of the Department also served on the Wellness, Safety, and Healthcare committees.
- Member of the department served on the Carroll County School Health Council to assist with issues concerning obesity in children.
- Member of the department serves on the Community College of Baltimore County, Recreation Parks and Tourism Program advisory board.

DEPARTMENTAL ACCOMPLISHMENTS

- Received the Maryland Recreation and Parks Association Agency Showcase award for the Facebook page and website.
- Received the "Innovative Programming Award" from the Park and Resource Conservation Branch of the Maryland Recreation and Parks Association.
- Received the "Creative Programming Award" from the Recreation and Leisure Services Branch of the Maryland Recreation and Parks Association.
- Members of the department won the Employee Cost Savings award.
- Created and manned the booth at the Maryland Municipal League Convention to showcase MML's 75th Anniversary.
- Hosted LAX MAX Tournament – One of the largest lacrosse tournaments in the state.

SPECIAL EVENTS ACCOMPLISHMENTS

- Served as vendor chair and parade chair of Westminster Fallfest.
- Recorded "Give Local" plea with CMC.
- Assumed responsibility for the Community Garden at East Middle School.
- Created several new programs to include the Trick or Treat Trail, Rec on the Move, Parent's Night Out and Middle School Dance.
- Continued a successful Partnership with the Westminster Lions Club to accomplish Santa's Treat.
- Continued a partnership with the ARC to keep Parks clean and accessible as well as filling eggs for the Easter Egg Hunts.
- Partnered with the Westminster Kiwanis Morning Club to sponsor the annual Egg Hunt.
- Participated in City sponsored events such as Shop with a Cop and Corbit's Charge.
- Participated in the Non-profit showcase event at TownMall of Westminster.

- Secured a \$500 grant from Kohl's for Santa's Treat.
- Held a Players fundraiser to benefit Recreation and Parks.

PARK ACCOMPLISHMENTS

- Partnered with the Friendship Valley Elementary School Garden Club to manage Butterfly Garden care and maintenance.
- Consulted with the Planning and Street departments as well as McDaniel College about the King Park wetland project.
- Utilized Jaycee Park, City Park, Dutterer Park and Uniontown Road Athletic fields for Carroll County Recreation Councils, Westminster Optimist Football and Baseball, Westminster Jaycees, Westminster Marauders Rugby, and the Westminster "Diehards" Men's Lacrosse Team.

MUNICIPAL POOL ACCOMPLISHMENTS

- Voted Carroll's Best Swimming Hole by the Carroll County Times reader poll!
- Completed off season pool repairs on deck caulking, tile, grout replacement and the installation of additional drains.
- Achieved 100% satisfactory rating on all pool inspections conducted by Maryland State Health Department.
- Offered pool punch cards for discounted gate fees.
- Created family oriented activities
- Provided summer employment for 12 students
- Implemented weekly in-service training as well as safety training for pool staff

SUMMER CAMP ACCOMPLISHMENTS

- Upgraded the game room for camp and fitness center use.
- Successfully met Maryland Department of Health and Mental Hygiene standards.
- Provided employment for 18 High School and College Students.
- Participated in the Counselor in Training Program.
- Participated in the Carroll County Public Library's Summer Reading Program.
- Reorganized camp employee structure.

FAMILY FITNESS CENTER ACCOMPLISHMENTS

- Used flood damage insurance money to renovate the lower level of the Fitness Center.
- Purchased rubber flooring for the 3rd floor cycle studio using donated funds.
- Coordinated volunteers to assist with painting projects that included painting the armory doors and playground bathrooms.
- Upgraded the childcare room with new paint and recycled furniture.
- Partnered with the Forbush School and East Middle School develop reward programs for students.
- Hosted AFAA Certification Classes in exchange for education credits for staff.
- Certified in AFAA Group Fitness, Mad Dog Cycle, FitTour, TRX Suspension, Superficial Facia & Pain Relief, Zumba Atomic & Zumba Gold.
- Added more Yoga and Zumba classes to our group fitness program in order to keep up with the demand.
- Awarded second place for best local wellness center by the Westminster Patch.



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- Organized the 12th annual 5K benefit walk/run for the City's Flower and Jazz Festival raising \$1000 for the Carroll County Youth Services Bureau.
- Conducted fundraisers to raise donations for the Fitness Center such as a jersey raffle, yard sale, Harvest Fun Run, and a member donation drive, which collectively rose over \$4,000.
- Collected 400 lbs of food for Carroll County Food Sunday.
- Hosted several free blood pressure checks and American Red Cross blood drives.
- Staff organized a fifteenth year celebration with a party for our members, complete with healthy food, vendors, and demos.
- Promoted Westminster City Recreation and the Family Center at various events, such as Flow-Serve Health Fair, Santa's Treat and a Community Women's Health Fair, at which 2 of our instructors conducted Zumba demonstrations.

RECREATION & PARKS GOALS FOR FY2013

- Create new and maintain existing partnerships with community organizations to increase participation at Recreation and Parks facilities and to enhance programs and events.
 - Partner with the Westminster Lions Club, Westminster Stingrays Swim Team, Westminster Kiwanis and Westminster Fallfest to run dances, food concession and raffles to assist with cost of Programs and Events
 - Continue to build excitement and increase usage of pool facilities with special events geared toward families.
- Improve information and resources in all parks.
 - Install clean up stations for pet waste in all city parks.
 - Replace all park signs with updated rules and regulations
 - Add mile markers along the city's trail system
- Promote health and wellness for city residents and employees
 - Continue to offer affordable, low cost Fitness Center memberships to the citizens.
 - Keep up with the demand for our aerobic classes & continue to improve safety awareness in our Group Fitness Program. Obtain certifications for new aerobics instructors.
 - Explore creative ways to increase revenue and supplement appropriations with fundraisers.
 - Continue to replace old equipment with the best deals possible on newer machines that won't break down as much.
 - Re-coat the gym floor and help as much as possible with building upgrades.

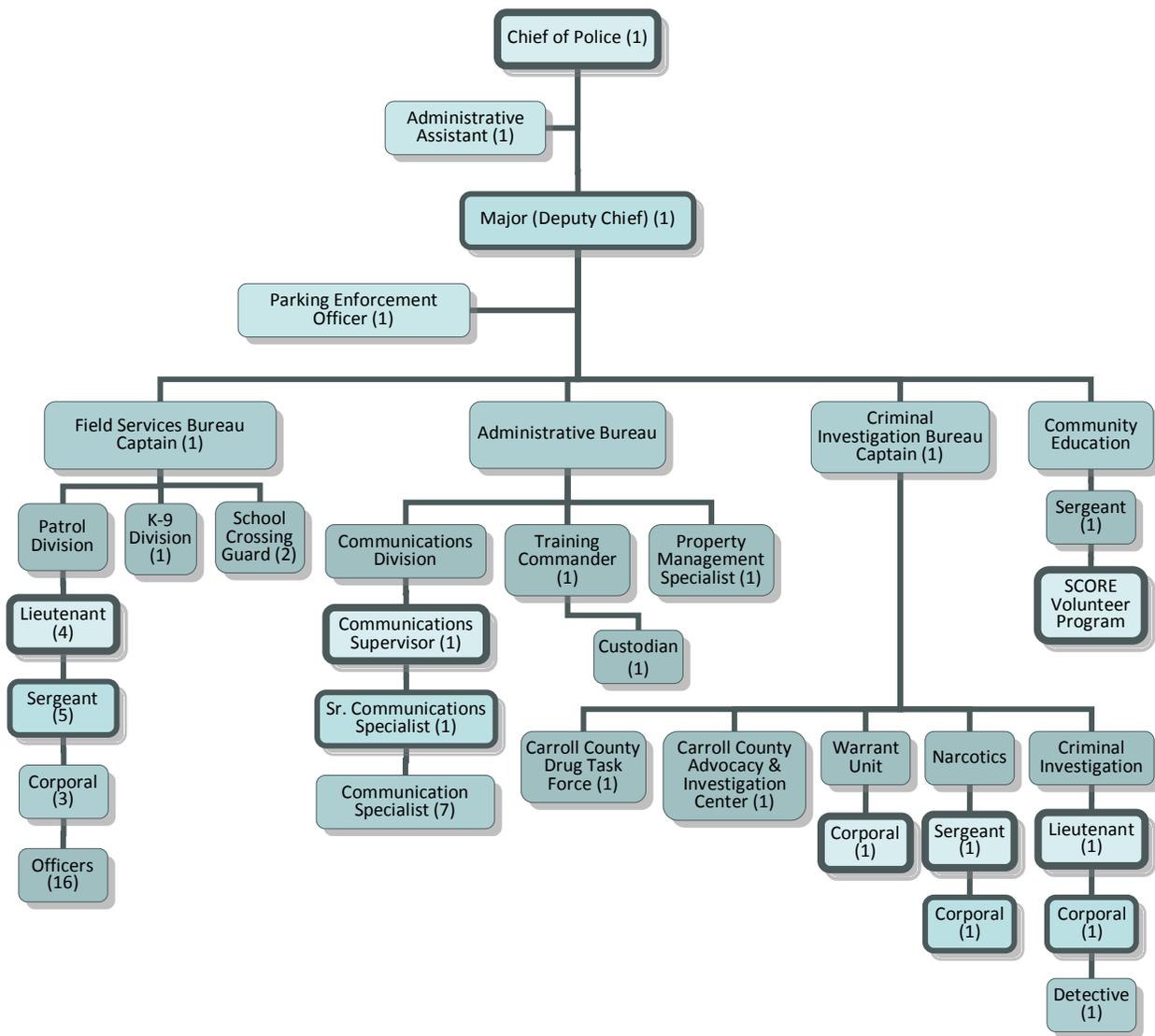
RECREATION & PARKS BUDGET

RECREATION & PARKS	FY 2010 BUDGET	FY 2011 BUDGET	FY 2012 BUDGET	FY 2013 BUDGET REQUEST	FY 2014 Appropriation Projection	FY 2015 Appropriation Projection
PERSONNEL EXPENSES						
Salaries	\$ 603,498	\$ 587,656	\$ 607,301	\$ 607,021	\$ 607,021	\$ 607,021
Benefits	\$ 193,776	\$ 230,172	\$ 288,568	\$ 256,617	\$ 267,074	\$ 278,103
TOTAL PERSONNEL EXPENSES	\$ 797,274	\$ 817,828	\$ 895,869	\$ 863,638	\$ 874,095	\$ 885,124
OTHER OPERATING EXPENSES						
Administration	\$ 21,350	\$ 23,100	\$ 28,700	\$ 54,620	\$ 33,520	\$ 44,829
Maintenance & Repair	\$ 97,323	\$ 20,800	\$ 40,800	\$ 42,800	\$ 42,974	\$ 65,152
Utilities	\$ 49,000	\$ 43,500	\$ 41,500	\$ 42,000	\$ 43,150	\$ 43,870
Program Operations	\$ 68,355	\$ 72,050	\$ 72,050	\$ 74,050	\$ 76,111	\$ 78,234
Advertising	\$ 4,700	\$ 4,700	\$ 4,700	\$ 4,700	\$ 4,700	\$ 4,700
TOTAL OTHER OPERATING EXPENSES	\$ 240,728	\$ 164,150	\$ 187,750	\$ 218,170	\$ 200,455	\$ 236,785
CAPITAL REQUIREMENTS						
Capital Projects	\$ 415,170	\$ 284,400	\$ 90,000	\$ 12,000	\$ -	\$ 133,000
TOTAL CAPITAL REQUIREMENTS	\$ 415,170	\$ 284,400	\$ 90,000	\$ 12,000	\$ -	\$ 133,000
TOTAL RECREATION & PARKS	\$ 1,453,172	\$ 1,266,378	\$ 1,173,619	\$ 1,093,808	\$ 1,074,550	\$ 1,254,909

WESTMINSTER POLICE DEPARTMENT

The Westminster Police Department is a full-service municipal police agency that provides community-oriented law enforcement services to the City of Westminster. The Department, which was established in 1839 when the first "City Bailiff" was hired by the "City Burgess and Commissioners" to keep order in the business district, has grown into what is now a progressive police department employing 45 sworn police officers and 14 civilian employees.

The Police Department is commanded by Chief Jeffrey Spaulding, a 37-year law enforcement veteran. Major Ronald Stevens serves as the Deputy Chief and second in command. The Department is comprised of three functional Bureaus, each commanded by a Police Captain. The **Field Services Bureau** provides uniformed patrol service to all areas of the City 24-hours a day / 365 days a year. In addition to their patrol duties, our officers also conduct foot and bike patrols, handle special events occurring throughout the year, conduct traffic and pedestrian safety programs, and provide police canine services. The **Criminal Investigations Bureau** is responsible for the service of arrest warrants, the investigation of major crimes, and the investigation of drug violations occurring in the City. Additionally, two members of the Bureau are assigned to countywide multi-jurisdictional task forces that handle drug and child abuse/sex crime investigations around Carroll County. The **Administrative Bureau** handles a diverse group of responsibilities critical to the efficient operation of the Department to include our Police Dispatch Center, automated enforcement, fleet and facilities management, staff training and development, and our police records functions.



Civilian	Grade	Authorized FY '11	Authorized FY '12	Authorized FY '13
Communications Supervisor	G	1	1	1
Administrative Assistant, Certified	E	1	1	1
Property Management Specialist	E	1	1	1
Senior Communications Specialist	E	1	1	1
Communications Specialist	D	7	7	7
Parking Enforcement Officer	C	1	1	1
Cadet	B	1	1	0
Custodian	A	1	1	1
Sworn	Grade	Authorized FY '11	Authorized FY '12	Authorized FY '13
Chief of Police	P	1	1	1

Deputy Chief (Major)	M	1	1	1
Captain	J	3	3	2
Lieutenant	I	6	6	6
Sergeant	H	7	7	7
Corporal	G	7	7	5
Probationary Police Officer/Private First Class	F	20	20	21

Three (3) positions have been eliminated in FY13 due to budget considerations: Administrative Captain (Sworn), Detective (Sworn), and Police Cadet (Civilian). Two (2) Corporal positions were eliminated through attrition during FY12. Both of these positions were converted into Probationary Police Officer/Private First Class positions.

WPD PERFORMANCE MEASURES

REVIEW OF UNIFORM CRIME REPORT STATISTICS – 2007 THROUGH 2011

	2007	2008	2009	2010	2011	5-Year Average
Homicide	0	0	0	1	0	0.2
Robbery	12	8	12	15	19	13.2
Aggravated Assault	105	100	111	84	75	95
Burglary	129	96	93	77	112*	101.4
Theft	521	558	633	587	581	576
Auto Theft	38	18	17	11	18	20.4
Total Part 1 Crime	856	781	866	775	805	816.6

* Overnight on June 19, 2011, twenty (20) storage lockers within the Westminster Self-Storage facility on Woodward Road were forcibly entered. Because they were each rented by different victims, Uniform Crime Reporting (FBI) guidelines require that they each be treated as a separate burglary. As a result, the burglary and Part 1 crime totals for 2011 have been significantly inflated by one event. Lacking this one event, both burglaries and total Part 1 crime would have been well below the 5-year average.

REVIEW OF PRODUCTIVITY INDICATORS – 2007 THROUGH 2011

	2007	2008	2009	2010	2011	5-Year Average
State Citations	3,282	4,077	4,076	3,389	3,069	3,578.6
Traffic Collisions	839	771	814	930	890	848.8
Missing Persons	47	34	28	33	15	31.4
Calls for Service	15,987	14,877	11,785*	12,073*	11,957*	13,335.8
Foot Patrol Hours	1,975	1,868	1,819	2,624	1,927	2,042.6
Bike Patrol Hours	961	507	386	224	34	422.4
DUI Arrests	107	148	93	115	94	111.4
Total Sworn Staffing	45	45	45	45	45**	45

* A new Computer-Aided Dispatch (CAD) system was brought on-line on January 1, 2009. This new system counts calls for service in a different manner than was used by the legacy system. As a result, the call volume appears lower in calendar years 2009, 2010 and 2011. Call volume decreased approximately 1% from 2010 to 2011

**This figure includes two sworn vacancies (Administrative Captain and Detective) which were funded in FY'12 but not filled due to budgetary constraints.

TOTAL ARRESTS FROM 2007 THROUGH 2011

	2007	2008	2009	2010	2011	5-Year Average
Adult Arrests	784	866	714	737	700	760.2
Juvenile Arrests	286	268	199	205	144	220.4
Total Arrests	1,070	1,134	913	942	844	980.6

The Police Department made a total of 844 arrests in 2011. Of these, 700 were adult arrests and 144 were juvenile arrests. This total is a 10.4% decrease in total arrests from the 2010 total of 942 arrests. Over the past 5 years the Department has averaged 980.6 total arrests per year. *Sworn vacancies and medical/administrative issues had an adverse impact on the number of arrests in 2011.*

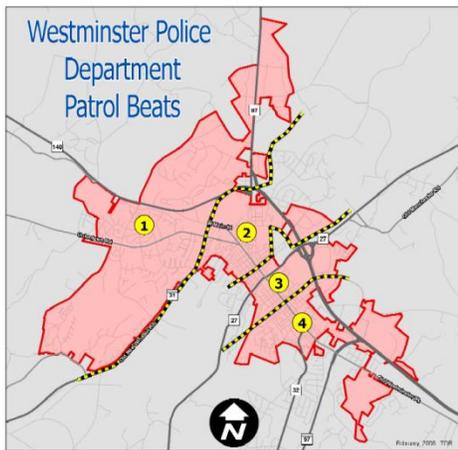
Total traffic collisions occurring in the City decreased by 4.3% during 2011, down from 930 collisions in 2010 to 890 collisions in 2011. Of these 890 collisions, 614 were minor accidents not requiring a formal collision report (per Maryland motor vehicle law). Only 276 collisions (31% of the total) required a formal report in 2011, down 13 collisions from 289 such collisions in 2010. A total of 3,069 traffic citations were issued in 2011, down 320 citations from the 2010 enforcement level. *This significant decrease is attributed to the assignment of an officer to patrol the Main Street business district for 5-hours each evening, thereby eliminating the opportunity for traffic enforcement by that officer during the evening rush hour period. Sworn vacancies and medical/administrative issues also had an adverse impact on patrol activities in 2011.* The Department affected a total of 94 arrests for driving under the influence of alcohol and/or drugs during 2011, 19 fewer than were made in 2010.

WPD 2011 IN REVIEW

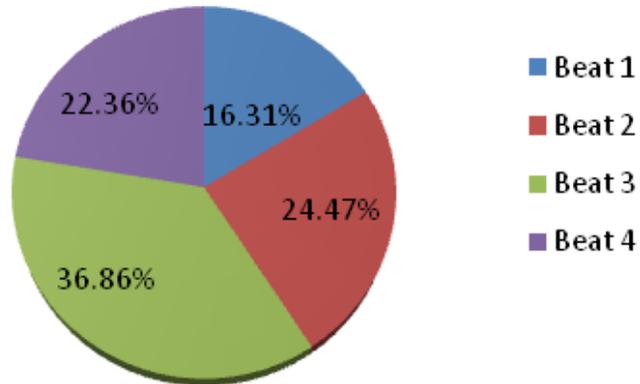
The Police Department experienced some significant staffing challenges during 2011. Budgetary constraints resulted in a decision to carry three vacancies for the duration of the fiscal period (2 sworn and 1 civilian). There were several retirements and resignations during the year, as well as long-term medical and administrative issues that further impacted staffing. Operational shortfalls were addressed through schedule adjustments and the judicious use of overtime and grant funding. At the current time, the Department is fully staffed (excluding the three vacant positions which have been eliminated in FY'13).

Part 1 crimes are serious crimes to include murder, rape, robbery, aggravated assault, burglary, theft and auto theft (*Source – Uniform Crime Reporting Program, Maryland State Police*). Part 1 crime in Westminster increased by 3.9% in 2011, up from 775 crimes in 2010 to 805 crimes in 2011. While there was an increase in total Part 1 crime, the volume of Part 1 crime remained below the 5-year average of 816.6 crimes per year. During 2011 robberies increased by 26.6% (an increase of only 4 cases but still above the 5-year average of 13.2 robberies), burglaries increased by 45.5% (35 additional cases) and auto thefts increased by 63.5% (7 additional cases). Decreases were recorded in homicides, aggravated assaults and thefts during 2011. Total crimes (a total of Part 1 and Part 2 crime) increased by 1.6% in 2011, with the largest number of reported crimes being thefts and minor assaults. *NOTE – All rapes in Carroll County are handled by the Carroll County Advocacy and Investigation Center. Those statistics are not reflected in this report.*

Calls for police service in Westminster decreased by 116 calls (.96%) in 2011. The highest number of police calls for service in 2011 occurred in Beat 2 (24.47%) and Beat 3 (36.86%) – the center city area.



2011 CALLS FOR SERVICE BY BEAT



WPD ADMINISTRATIVE INITIATIVES

During 2011 the Westminster Police Department continued their partnership with the Carroll County Sheriff’s Office on a collaborative effort known as the **Law Enforcement Interoperability Project**. Utilizing a combination of budget and funding, this project will enhance law enforcement interoperability Carroll County by providing funding to purchase (1) mobile data computers (MDC) for each patrol vehicle in the county that is currently not equipped, (2) a common MDC operating system permits messaging between field units and immediate access to numerous law enforcement databases in the field, and (3) a common police Records Management System (RMS) with mobile functionality. Utilizing the system described above, all police reports (excluding those of the Maryland State Police) generated in the County will be entered into one common law enforcement records system – regardless of the jurisdiction - thus permitting seamless data sharing and crime analysis. Additionally, this system will permit every patrol officer to complete their police reports in the field, rather than inside the police station as is now required. All of the devices envisioned in the grant have been purchased and installed, and the Records Management System is currently being utilized by both WPD and the Sheriff’s Office. The remaining municipal police agencies in the County should come on line during FY’13.



grant in which

In March of 2011 the **Automated Enforcement Program** (Red Light Cameras) completed its first year of service at two high-accident intersections in the City (Route 140/Route 97 and Route 97/Nursery Road). The following is a synopsis of results from the first year of the program:

- A total of 3,829 potential violations were captured on camera.
- 2,958 violations were approved for the issuance of citations.
- 27 violators contested their citations in court – all were convicted.
- Overall crash rates and personal injury crash rates at the two intersections were reduced.
- This violator-funded program was operated at no cost to City taxpayers.

During 2011 the Police Department received a grant in the amount of \$11,002 through the **2011 Edward Byrne Memorial Bureau of Justice Assistance Grant** process. These funds were utilized to replace the outdated closed circuit video security system in and around the Police Headquarters building. Budget funds will also be utilized to

upgrade the computerized access control system in the building. Both legacy systems were outdated and prone to failure, having been installed when the building was renovated in 1993.



In July of 2010 the Police Department initiated a **Police Chaplaincy Program** to provide chaplaincy services to the members and volunteers of the Police Department and the community that we serve. Chaplain Wayne Gadow was appointed as our first Chaplain and he has served the Department with distinction during his tenure. In October of 2011 the Department introduced a second Police Chaplain. The new Chaplain, Linda Gadow, is Chaplain Wayne's wife. Chaplain Linda has a broad array of skills and training similar to those of Chaplain Wayne and she is also certified as a Chaplain through the International Fellowship of Chaplains. Chaplain Linda will be filling in when Chaplain Wayne is away. She also serves as a resource for employees and family members who prefer to consult with a female Chaplain.

WPD PERSONNEL INITIATIVES

In March Detective First Class John Emminizer was honored as the **"2010 Investigator of the Year" for the Child Advocacy and Investigation Center (CCAIC)**. The CCAIC is a multi-disciplinary investigative unit comprised of staff from the Maryland State Police, the Carroll County Sheriff's Office and the Westminster Police Department. The police investigators are co-located with Child Protective Services case workers prosecutors from the State's Attorney's Office. The members of the are responsible for the investigation of all child abuse and sexual crimes reported in Carroll County. DFC Emminizer was selected for this honor based upon the quality and quantity of his investigative efforts during 2010, as well as his ongoing commitment to the unit and the community they serve.



and
CCAIC

In September, Detective First Class Steven Rogers was presented with the Maryland Chiefs of Police Association (MCPA) **"Exceptional Police Performance Award"** during the opening ceremonies of the Maryland Chiefs/Sheriffs Annual Training Seminar in Ocean City. DFC Rogers was selected as the "top cop" for mid-sized police agencies in the state based upon his superior performance as a member of the Carroll County Drug Task Force during 2010. DFC Rogers is the second member of the Westminster Police Department to receive this prestigious award in the past 5 years.

During December Lieutenant Douglas Johnston successfully completed the year-long **Foundations of Leadership** training program which was presented by the Executive Development Institute of the Maryland Police Training Commission. This program, which is designed for first-line administrators, offers a challenging executive development experience with practical information based on evidence-based leadership principles and practices essential for meeting the organizational challenges of the 21st Century. The class involved 15 full days of rigorous training during the course of the year. Lieutenant Johnston is the first member of the Westminster Police Department to complete this management training program. He is also a past graduate of the Northwestern University School of Police Staff and Command. Lieutenant Johnston has also been selected to attend a future session of the FBI National Academy in Quantico VA.

In December several members/volunteers of the Westminster Police Department were recognized during the **Governor's Annual Crime Prevention Awards** ceremony in Glen Burnie. Our local award recipients included the Police Department's uniformed volunteer program (S.C.O.R.E. Program), S.C.O.R.E. Volunteer Casey Combs (our Volunteer of the Year for 2010) and the Carroll County "Camp Cops" program. Each of the awards was presented by



Secretary Maynard of the Department of Public Safety and Correctional Services.

In the fall of 2011 the Department completed a ***Sergeant's promotional testing process*** to fill the vacancy created by the retirement of Sergeant Mike Bible. At the conclusion of the promotional process, Cpl. Will Valentine for promotion to Sergeant. He was formally promoted during a brief ceremony at Police Headquarters on January 31, 2012.

The annual ***Police Department Awards Ceremony*** was held at Carroll Arts Center on March 30th, 2012. A number of employees and volunteers were recognized for their tremendous contributions during 2011 to include:



**2011 Police Officer of the Year
Corporal Radcliffe Darby**



**2011 Civilian of the Year
Mary Jo Gaff**



**2011 Volunteer of the Year
Kenny Carlisle**

WPD OPERATIONAL INITIATIVES

Members of the Patrol Division continued to focus their efforts on the ***Downtown Business Corridor Initiative*** throughout the year in response to community concerns about disruptive behavior in the area. A variety of strategies have been employed to address "quality of life" problems in the area to include the assignment of foot and bike patrol officers during certain hours each day and the use of the "Disorderly House" ordinance. Outreach efforts in this area are ongoing.

In January seven members of the Police Department's management staff attended ***"Response to Campus Emergencies" training*** at McDaniel College. The class, which was hosted by McDaniel College Campus Safety and presented by staff affiliated with the Louisiana State University, was designed to prepare emergency responders for the unique circumstances confronted when managing major events on a college campus (such as the shootings at Virginia Tech).

On January 13th Chief Spaulding participated in the ***Governor's Forum on Security*** which was hosted by Governor Martin O'Malley in Annapolis. Chief Spaulding served as a facilitator for the event, leading a discussion with public safety officials from the western region of the State, then reporting the key findings from that discussion to the Governor during a larger forum at the end of the day. The event was attended by more than 200 federal, state and local officials from around the State.



In May the Department hired Officer Elias Cuadro, a lateral officer with several years experience with the Baltimore Police Department. Additionally, Officer Cuadro is fluent in Spanish. Since his arrival the Department has been working to provide ***more effective outreach to our Hispanic community*** in the City in a variety of ways to include: (1) providing Officer Cuadro with business cards in both Spanish and English, (2) providing him with a departmental cell phone, (3)

providing his departmental voicemail in both Spanish and English, (4) translating documents relating to our "Crime Tips Line" and "TIP411" system into Spanish, and (5) conducting active outreach to the Hispanic community during his work hours.

During May every member of the Patrol Division of the Police Department attended training presented by the professional staff of Carroll Lutheran Village relating to the issues and challenges encountered when dealing with members of our community with **Alzheimer's disease and dementia**. The training was designed to better prepare our officers to deal with "wanderers" from Carroll Lutheran Village as well as other individuals in our community who may suffer from these illnesses. The training focused on practical strategies for calming these individuals while making them feel safe when interacting with a police officer.

In May the Westminster Police Department was presented first place recognition in the **2010 Law Enforcement Challenge Program** – a year-long traffic safety program hosted by the Maryland Chiefs of Police Association, the Maryland Sheriff's Association and the Maryland Highway Office. WPD received first prize honors for Maryland police agencies with 35 to 45 sworn police officers. The program challenged police agencies to focus their educational and enforcement efforts on seatbelt, drunk driving and aggressive driving violations during specific periods throughout the year. This is the 12th time WPD has received first place honors in their category in the past 14 years.



with
Safety
traffic

During June the Police Department took delivery of two (2) Variable Message Sign (VMS) boards which were purchased with grant funding made available through the **2010 Homeland Security Grant Program**. The VMS boards permit the City to more effectively communicate with those living and commuting through our community in a time of emergency when more traditional methods of communication such as telephones and computers may be disrupted. They will also be used regularly when managing traffic problems, roadway construction and special events occurring within the City. Approximately \$28,000 in grant funds was utilized to fund this purchase.

In July, Chief Spaulding, Captain Nancy Yeager and PFC Nikki Ensor attended a meeting of the Belle Grove Community Association. During the meeting PFC Ensor was introduced as the **Liaison Officer for the Belle Grove community**. In this capacity she is working collaboratively with the community to address crime and quality of life issues effecting Belle Grove – this in addition to her normal responsibilities as a patrol officer working the beat which includes this community. PFC Ensor is the second designated Liaison Officer in the Department. Lieutenant Patrick Bassler has served as the Liaison Officer for the Tri-Street Community Association for more than 2-years.

During the fall of 2011, the Westminster Police Department and the Carroll County Core Service Agency spearheaded a new countywide training initiative designed to provide first responders with additional skills for dealing with individuals experiencing a mental health crisis. The training, entitled "**Mental Health First Aid**" is a 12-hour course which teaches public safety professionals how to provide assistance to individuals experiencing a mental health crisis or who are in the early stages of a mental health disorder. Participants learn the signs and symptoms of the most common mental health problems, where and how to get help, and strategies that can be employed in the field to mitigate the problem and enhance responder/patient safety. To date, 4 local instructors

have been trained and the first MHFA class has been completed. This will be an ongoing effort.



During November the Police Department took delivery of its first six (6) **ETix devices**. These devices, which attach to the in-car computer system, permit patrol officers to scan and automatically enter driver's license and registration information into a software program. The program then prints out traffic citations, warnings and repair orders on **an in-car printer for issuance to the violator**. This equipment greatly reduces the amount of time required to conduct each traffic stop. Additionally, all State citations are transmitted electronically to the District Court, this greatly reducing the administrative burden associated with the transmittal of citations to the Court. The system also provides the traffic stop data to the statewide database which is immediately available to more than 80 law enforcement agencies across the state currently using this equipment. Efforts are ongoing to equip the entire patrol fleet with this important technology.

During the holiday season the Police Department once again collaborated with the Carroll County Sheriff's Office to conduct the **Holiday Crime Prevention Patrol Initiative** in our commercial areas. Two WPD police officers and two sheriff's deputies were assigned to patrol the Route 140 shopping district during peak shopping hours in advance of the Christmas holiday. An additional officer was assigned to the Main Street shopping district. After business hours, these officers shifted their focus to aggressive driving and drunk driving patrols along the Route 140 corridor. This is the 8th year of this effort and once again this year there have been no major crimes in the assigned area during the hours of the initiative.

WPD COMMUNITY INITIATIVES



In February 2011 the Westminster Boys and Girls Club honored the men and women of the Westminster Police Department during their first annual **"Hometown Heroes"** celebration at the Westminster Applebee's restaurant. All of the members of the Department were invited to a breakfast in their honor at the restaurant. During the breakfast several young Boys and Girls Club members read a poem to those in attendance thanking our employees for their dedication to duty and ongoing efforts on behalf of the community and the Boys and

Girls Club. A few days later the group delivered a basket of snacks to the Police Department with a large banner thanking our members for their service.

In March 8 Chief Spaulding facilitated a day of training entitled **"Justice and Law Day"** for 2010-2011 class of Leadership Carroll. Throughout the day the class met with local judges and law enforcement leaders to gain a better understanding of the inner workings of the local criminal justice system. The training included visits to both District and Circuit Court, discussions with judges, the State's Attorney and the Public Defender, and a tour of the Detention Center. Chief Spaulding provided two blocks of training relating to law enforcement resources in the County and local crime trends. This is the fifth year that Chief Spaulding has facilitated this portion of the Leadership Carroll program. Chief Spaulding is a 2006 graduate of the program.

During April members of the Westminster Police Department participated in two local events recognizing and supporting those in our community with development disabilities. On 7th, Chief Spaulding and other agency representatives participated in **Tournament of Champions** held at McDaniel College. On April 27th, Spaulding and other agency representatives participated in the **Carroll County Special Olympics Spring Games** which were held at Westminster High School.



April
the
Chief

During 2011 school year Sergeant Keith Benfer of our Community Education Section taught the **D.A.R.E. Program** curriculum to all 6th

grade

students at four middle schools in the greater-Westminster area. The program is 10-lessons in length during which the students are taught how to make good choices and stay away from dangerous drugs.

School safety programs relating to drug safety, personal safety and seatbelt safety were presented to the 2nd and 4th graders at six elementary schools in the greater-Westminster area. Additionally, the 8th graders at East Middle, West Middle and St John School were taught about the perils of prescription drugs, alcohol and tobacco, and illegal drugs. During the 2011-2012 school year, these programs will be presented to a total of more than 1,200 students in the greater-Westminster area.

During June Chief Spaulding participated in the **International Law Enforcement Torch Run for Special Olympics** which took place in and around Greece. One hundred law enforcement officers and ten Special Olympics athletes carried the Special Olympics “flame of hope” through Greece and central/eastern Europe for three weeks to raise awareness about the life-changing benefits of Special Olympics. They ultimately delivered the “flame of hope” to Athens Greece where it was used to light the Olympic cauldron to signal the beginning of the 2011 Special Olympics International Summer Games. Chief Spaulding participated as a member of the support team for the International Torch Run, then as part of the Unity Sports Management Team for the World Games.

In August the Department hosted the **4th annual “Shop With A Cop - To School” event**. The Department partnered with both the Boys and Club of Westminster and Human Services Programs of Carroll County. Sixty students participated in the event, shopping for all of school supplies for the upcoming school year with a police officer. was provided for the students and officers, and then the students enjoyed a game of kickball with the officers.



Back
Girls

their
Lunch

In August the Youth Intervention Officers from the Westminster Police Department, the Maryland State Police and the Carroll County Sheriff’s Office hosted the **13th Annual “Camp C.O.P.S.”** for more than 100 local students. Camp C.O.P.S. helps local youth from ages 10 to 14 to better understand law enforcement in a “police academy” environment. Participants learned self-discipline and team work by participating in challenging activities such as basic first aid, close order drill, crime scene processing and a variety of team competitions.

In August the Department once again facilitated the annual **“National Night Out”** observances in Westminster. A total of six (6) communities partnered with the Police Department on this national event to highlight community involvement in crime prevention activities. Local events included great food, face painting, games for the children and crime prevention presentations by members of the Police Department.



On the weekend of August 20th and 21st Chief Spaulding and MSP Barrack Commander Jim DeWees sat on the roof of the Westminster Dunkin Donuts store for 31-hours in an effort to raise money for Special Olympics Maryland. This was the second year for this initiative, known as **“Cops on Rooftops”**, which involved a total of eight sites across Maryland. Due to the incredible generosity of the Carroll County community, more than \$6,400 was raised locally to support the life-changing programs of Special Olympics. Collectively more than \$30,000 was raised statewide by law enforcement in just one weekend.

In December the Westminster Police Department hosted the **8th annual "Shop With A Cop" event** in partnership with the Westminster Wal-Mart Store. Twenty-two local children from 11 families had the opportunity to shop with the officers and members of WPD for Christmas presents for their family members – all of the gifts and gift cards were provided through local donations. After shopping, the families were invited for a lunch with Santa and a holiday party with members of the Police Department. A wonderful time was had by all. Throughout the 8-year history of the "Shop With A Cop" Program here in Westminster, holiday gifts have been provided to more than 197 children in 77 local families. Additionally, donations of televisions and gaming systems have been made to our local Boys and Girls Club, Family and Children Services of Carroll County, the Domestic Violence Shelter and the Women and Children's Shelter here in Westminster.



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WPD GOALS FOR FY2013

Comprehensive Plan Goal	FY'12-13 Action	Completion Date
Objective 1. Provide residents with an adequate level of public safety and police protection services that can accommodate and sustain future population growth.	Develop and implement a local warrants initiative to reduce the backlog of open arrest warrants in our warrant files. This initiative will include the use of the MVA Warrant Flagging System.	December 2012
Objective 2. Increase operational efficiency and community safety through the implementation of data-driven policing.	Coordinate with the Sheriff's Office and the other municipal police agencies in Carroll County to complete the full implementation of both mobile and station-based consolidated police records management systems.	June 2013
Objective 3. Increase operational efficiency and community safety through the implementation of data-driven policing.	Continue the implementation of the ETix technology in the Patrol vehicle fleet.	June 2013
Objective 4. Enhance traffic safety in the City through the use of new and innovated traffic enforcement strategies.	Develop and implement a crosswalk safety program in the City which incorporates both educational and enforcement components.	June 2013
Objective 5. Maintain police protection in accordance with national standards of service to ensure the Westminster area is well-equipped to meet public safety needs.	Undertake an effort to renew the "Emergency Telecommunicator" Certification for all Dispatch personnel. This initiative will include training WPD Dispatch staff as instructors so that they may provide this training locally and at no cost.	June 2013

Objective 6. Maintain police protection in accordance with national standards of service to ensure the Westminster area is well-equipped to meet public safety needs.	Continue the process of reviewing and updating the WPD General Order Manual to reflect best practices and current legal/professional standards. FY'13 efforts will include the implementation of (1) Equal Employment Opportunity, (2) Limited English Proficiency and (3) "Plain English" Dispatch Protocol policies.	June 2013
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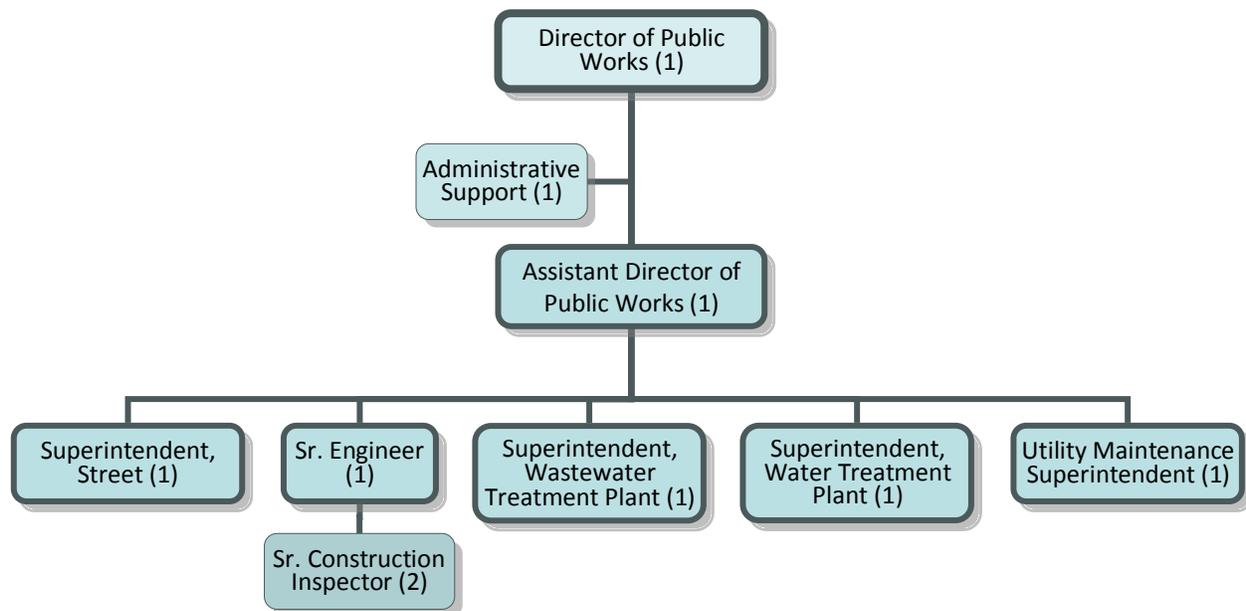
WPD BUDGET

PUBLIC SAFETY	FY 2010 BUDGET	FY 2011 BUDGET	FY 2012 BUDGET	FY 2013 BUDGET REQUEST	FY 2014 Appropriation Projection	FY 2015 Appropriation Projection
PERSONNEL EXPENSES						
Salaries	\$ 3,113,197	\$ 3,224,237	\$ 3,194,102	\$ 3,099,784	\$ 3,104,523	\$ 3,104,523
Benefits	\$ 1,440,675	\$ 1,638,659	\$ 1,769,314	\$ 1,508,310	\$ 1,591,187	\$ 1,679,472
TOTAL PERSONNEL EXPENSES	\$ 4,553,872	\$ 4,862,896	\$ 4,963,416	\$ 4,608,094	\$ 4,695,710	\$ 4,783,996
OTHER OPERATING EXPENSES						
Administration	\$ 112,249	\$ 111,950	\$ 153,885	\$ 128,675	\$ 130,622	\$ 132,870
Equipment & Supplies	\$ 83,700	\$ 81,900	\$ 88,250	\$ 448,780	\$ 120,550	\$ 126,750
Service Operations	\$ 340,583	\$ 471,760	\$ 427,164	\$ 380,775	\$ 398,500	\$ 412,850
Facilities	\$ 69,000	\$ 55,650	\$ 64,159	\$ 55,650	\$ 55,870	\$ 56,100
Westminster Volunteer Fire Department	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Professional Services	\$ 8,150	\$ 8,000	\$ 6,250	\$ 4,760	\$ 4,825	\$ 4,900
TOTAL OTHER OPERATING EXPENSES	\$ 863,682	\$ 979,260	\$ 989,708	\$ 1,268,640	\$ 960,367	\$ 983,470
CAPITAL REQUIREMENTS						
Capital Projects	\$ 186,321	\$ 97,000	\$ 186,000	\$ 116,699	\$ 113,000	\$ 108,000
TOTAL CAPITAL REQUIREMENTS	\$ 186,321	\$ 97,000	\$ 186,000	\$ 116,699	\$ 113,000	\$ 108,000
TOTAL PUBLIC SAFETY	\$ 5,603,875	\$ 5,939,156	\$ 6,139,124	\$ 5,993,433	\$ 5,769,077	\$ 5,875,465

PUBLIC WORKS

The Department of Public Works oversees five major divisions: Engineering, Streets and Sanitation, Utility Maintenance, Water Treatment, and Waste Water Treatment. The Director works closely with staff on a daily basis regarding budgeting, policy decisions, complaints/ conflict resolution, coordination and cooperation with other agencies, personnel issues, technical expertise, and engineering.

Public Works provides assistance to all other City departments ranging from project management and bomb threat emergencies, to painting and hanging pictures. The Director works closely with contracted engineers for capital projects in the Civil Engineering field and in areas of technology related treatment enhancements at the Water and Wastewater Plants. This office is charged with the responsibility of acquiring new water sources to meet the needs of the system during drought conditions and holds a seat on the County Water Resources Coordination Council.



Public Works Administration	Grade	Authorized FY '11	Authorized FY '12	Authorized FY '13
Director of Public Works	P	1	1	1
Assistant Director of Public Works	M	0	1	1
Administrative Assistant, Certified	E	1	0	0
Administrative Coordinator	D	1	1	1
Engineering				
Senior Engineer	J	1	1	1
Senior Construction Inspector	G	2	2	2

ENGINEERING

The Office of Engineering is responsible for City capital projects and the inspection of development infrastructure that will become part of the inventory to be operated and maintained at taxpayer expense. The Senior Engineer works closely with contracted engineers of their respective disciplines and acts as project manager, coordinating activities associated with funding, construction and inspection. The City annual pavement overlay project is also implemented by this office. The engineer supervises two construction inspectors who are responsible for insuring proper installation of infrastructures associated with development that will become a component of the City operational and maintenance inventory.

ENGINEERING ACCOMPLISHMENTS FOR FY2012

Big Pipe Creek Pipeline

This project is a joint venture between the City and Carroll County, consisting of the construction of a raw water pipeline from the Union Mills area to Cranberry Reservoir, utilizing a phased approach. The first phase will be to install the pipeline and utilize ground water as the source. A second phase incorporates the pipeline, but also includes a sideline intake from Big Pipe Creek with additional offsite storage. The last and final stage incorporates the pipeline and offsite storage, potentially abandons the

use of ground water and sideline intake, and installs the planned in-line reservoir identified in the County water and Sewer Master Plan. This final phase offers the best scenario providing the most amount of water storage and best water quality for future uses. Currently, this project is funded for geophysical field reconnaissance activities. This portion of the field work prepares the project for the award of a future exploratory drilling contract scheduled for summer 2012.

Gesell Property Well

This project, coordinated with Carroll County, has resulted in a single well that produces approximately 250 gallons per minute. This project was put out to bid and an engineering firm has been selected. During the ongoing engineering work, the water allocation permit was finalized to 330,000 GPD. This quantity was derived from a combination of the well its self and a raw water intake from Little Pipe Creek. Both water sources were combined following a suggestion from MDE to maximize the yield from the common watershed. Accordingly, a design change order was necessary to include the Little Pipe Creek intake and pumping station. Engineering documents and drawings are approximately 50% complete. Construction is expected to begin in FY 2013 and take approximately one year to complete.

Radon Removal and Salt Storage Facility

This project designs and constructs facilities necessary to degasify well water associated with the Vo-Tech well and also construct a bulk Salt storage facility to reduce material costs necessitated by Nitrate removal. This project is scheduled to bid in FY2012 in conjunction with a county storm water project. The county project will produce significant amounts of earth that will be utilized in the construction of the new access road described above. This concept will result in a savings to both the city and county and demonstrates the cooperative nature that is shared by both. A one year construction term is anticipated.

Enhanced Nutrient Removal

This project upgrades the Wastewater Treatment Plant to ENR standards and provides a bio-solids drying system which would enable the materials use as a fuel source or granular fertilizer. Engineering design has been approved and was initiated in early 2012 with construction to follow immediately. Significant discussion with MDE involving final cost share and a revisiting of engineering design approaches has delayed this project and execution of engineering contracts. Total cost of the ENR project is estimated at \$26.9 million dollars and represents the largest capital project in Westminster's history. Detailed engineering design is scheduled for completion in early 2013. Construction is expected to take 24 months and will start at the completion of design.

Wakefield Community Trail

This project constructs the last leg of the trail system. Design has been completed for quite some time but currently awaits adequate funding for construction.

Inflow and Infiltration Study

This project studies sections of the largest sewer pipeline, in search of infiltration of groundwater. The goal is to eliminate means of infiltration and provide return hydraulic capacity at the Wastewater Treatment Plant. The potential success of this study may reduce the need for expansion of the current Plant capacity for years into the future and provide near term relief to an already taxed sewer budget.

Pennsylvania Avenue Street Lighting

This project included improved crosswalks in conjunction with curb bump outs for traffic calming and increased pedestrian safety in this residential area. This project is the last phase of the Pennsylvania Avenue project and installs pedestrian level lights. Community Legacy Grant funding allows for this project to move forward. This project is scheduled for completion in summer of 2012.

Clifton Boulevard Storm Drain Rehabilitation

This Project included rehabilitation of an existing 72" CMP by means of 3" shot-crete lining of 4000 PSI concrete. This application extends the life expectancy of the storm drain pipe approximately 25 years.

Annual Street Overlay Program

This project is an ongoing systematic approach to street rehabilitation including inspection and associated grading of pavement condition, scheduling of projected streets based on needs and grouping to minimize mobilization demobilization costs to maximize the rehabilitation effort. FY2012 completed \$1.4 million dollars of pavement milling and overlay. This significant measure is afforded by a recent tax increase. Similar funding amounts are scheduled and budgeted for in FY2013.

ENGINEERING PERFORMANCE MEASURES

	CY2009	CY2010	CY2011	CY2012 (Projected)
Daily Inspections	18	24	30	32
Pre-bid Conferences	22	3	6	10
Construction Progress Meetings	15	17	20	16
Construction Change Orders	12	13	10	12

ENGINEERING GOALS FOR FY2013

- Ensure adequacy of wastewater treatment operations in terms of quantity and quality, while maintaining compliance with regulatory requirements.
 - Provide engineering and design services for ENR upgrade to the Waste Water Treatment Plant.
 - Ensure adequacy of potable water systems in terms of quantity and quality.
 - Provide engineering and construction of the radon removal
- Link Westminster area parks and open space with a system of trails, pedestrian pathways, and bicycle routes.
 - Provide engineering and construction management services to City Recreation Parks for the completion of the Wakefield Valley Community Trail.
- Implement priority water supply projects as they become financially feasible.
 - Construct the Gesell Well and Little Pipe Creek intake project.
- Coordinate with State and County agencies to develop long-term water resource strategies.
 - Pursue the big Pipe Creek ground water initiative.

PUBLIC WORKS ADMINISTRATION BUDGET

PUBLIC WORKS ADMINISTRATION & ENGINEERING	FY 2010 BUDGET	FY 2011 BUDGET	FY 2012 BUDGET	FY 2013 BUDGET REQUEST	FY 2014 Appropriation Projection	FY 2015 Appropriation Projection
PERSONNEL EXPENSES						
Salaries	\$ 300,364	\$ 301,560	\$ 470,876	\$ 419,045	\$ 419,045	\$ 419,045
Benefits	\$ 113,105	\$ 126,189	\$ 168,293	\$ 153,152	\$ 157,394	\$ 163,347
TOTAL PERSONNEL EXPENSES	\$ 413,469	\$ 427,748	\$ 639,169	\$ 572,197	\$ 576,439	\$ 582,392
OTHER OPERATING EXPENSES						
Administration	\$ 9,970	\$ 8,800	\$ 14,437	\$ 6,970	\$ 6,970	\$ 10,970
TOTAL OTHER OPERATING EXPENSES	\$ 9,970	\$ 8,800	\$ 14,437	\$ 6,970	\$ 6,970	\$ 10,970
CAPITAL REQUIREMENTS						
Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL REQUIREMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL PUBLIC WORKS & ENGINEERING	\$ 423,439	\$ 436,548	\$ 653,606	\$ 579,167	\$ 583,409	\$ 593,362

FACILITIES

The City of Westminster has established separate budget accounts to capture all costs associated with the various non-utility based facilities the City rents or owns to establish a baseline for future maintenance, rehabilitation, and improvements. This will provide the baseline data required to monitor energy costs.

The City of Westminster's most beautiful and historic buildings, such as City Hall and the Old Armory, are in need of major investment for rehabilitation. It will be a significant financial undertaking to rehabilitate these buildings; therefore, it is prudent to perform a comprehensive needs-based analysis of all City buildings and facilities. A detailed analysis will include a complete inventory of facilities, assessment of current conditions, and investment requirements to prepare a realistic, long-range facilities plan for Westminster. Sufficient funds (161K) were included for repairs necessary to complete the building envelope for City Hall. The following repairs were complete in FY12:

- Replacement of flashing, gutter/downspouts and slate replacement as necessary to prevent roof leakage.
- Insulation of the attic area for additional energy savings.

The following repairs are expected to be completed in summer of 2012:

- Replacement of the rotted porch floor and support columns.
- Installation of energy efficient storm windows.

Looking at City Hall and the Old Armory, one must ask if these buildings are adequate for the City's future needs, and if other alternative uses would be more appropriate to preserve their historic value and attract the investment required to properly maintain the structures. The Police Department is in need of additional space, and adding to this building is not feasible. We have achieved a major City objective by bringing the majority of City offices under "one roof" at 56 West Main Street; however, it costs over \$141,000 annually in City funds to pay for rent and utilities.

In addition, the City owns the buildings which house the Carroll Arts Center and the West End School with various levels of responsibility for insuring and maintaining the property and structures. In all, the City owns six non-utility based properties:

- | | |
|------------------------|-----------------------------|
| • City Hall | 1838 Emerald Hill Lane |
| • Police Department | 36 Locust Street |
| • Recreation and Parks | 11 Longwell Avenue (Armory) |
| • Streets Department | 105 Railroad Avenue |
| • Carroll Arts Center | 91 West Main Street |
| • West End School | 7 Schoolhouse Avenue |

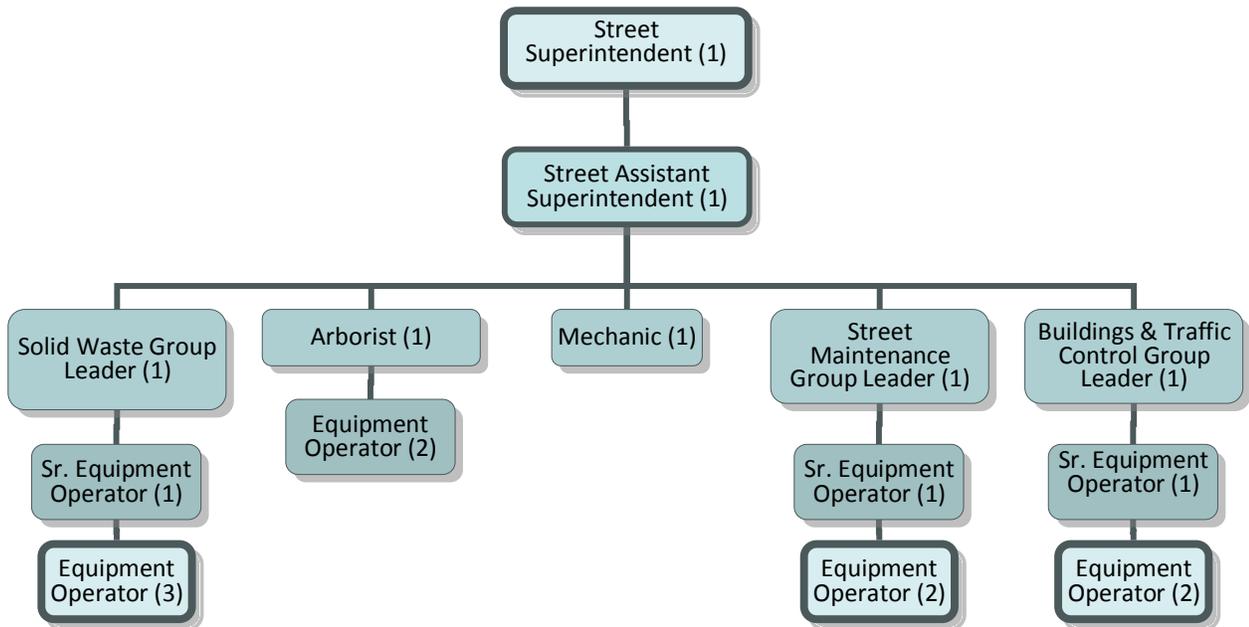
In addition to these six facilities, the City leases the Clock Tower at 66 East Main Street, and is responsible for the maintenance of the clock mechanism. This clock serves as the unofficial symbol of the downtown business section.

FACILITIES BUDGET

FACILITIES	FY 2010 BUDGET	FY 2011 BUDGET	FY 2012 BUDGET	FY 2013 BUDGET REQUEST	FY 2014 Appropriation Projection	FY 2015 Appropriation Projection
36 Locust Lane - WPD (Public Safety Budget)	\$ 71,000	\$ 57,650	\$ 65,409	\$ 55,650	\$ 55,870	\$ 56,100
11 Longwell Avenue - Recreation & Parks	\$ 80,800	\$ 81,800	\$ 53,059	\$ 284,103	\$ 289,103	\$ 334,103
56 West Main Street - Administrative Offices	\$ 136,425	\$ 141,736	\$ 168,850	\$ 208,488	\$ 205,813	\$ 208,172
105 Railroad Avenue - Public Works	\$ 44,125	\$ 42,800	\$ 31,756	\$ 40,500	\$ 225,500	\$ 65,500
1838 Emerald Hill Lane - City Hall	\$ 34,700	\$ 185,500	\$ 188,583	\$ 144,100	\$ 82,100	\$ 194,100
91 West Main Street - Carroll Arts Theatre	\$ 42,500	\$ 38,500	\$ 60,500	\$ 28,500	\$ 28,500	\$ 28,500
7 Schoolhouse Road - West End Place	\$ 2,400	\$ 3,560	\$ 3,560	\$ 2,160	\$ 2,718	\$ 2,779
631 Old Manchester Road - Utility Operations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Babylon Building (Fallfest)	\$ -	\$ -	\$ -	\$ 3,400	\$ 4,300	\$ 4,300
Parks & Playgrounds Facilities	\$ -	\$ -	\$ -	\$ 288,000	\$ 44,650	\$ 87,305
TOTAL FACILITIES	\$ 411,950	\$ 551,546	\$ 506,308	\$ 999,251	\$ 882,684	\$ 924,759

STREETS AND SANITATION

The Street Department oversees all aspects of street maintenance, from lane delineation line painting, to snow and ice control. Additional street department responsibilities include maintenance of parks, lighting, streets, vehicles, storm drains, traffic controls, buildings, curbside debris removal, and holidays and special events.



	Grade	Authorized FY '11	Authorized FY '12	Authorized FY '13
Superintendent	I	1	1	1
Assistant Superintendent	H	1	1	1
Arborist	F	1	1	1
Group Leader	F	3	3	3
Mechanic	E	1	1	1
Senior Equipment Operator	D	4	3	5
Equipment Operator	C	9	10	7

STREETS & SANITATION ACCOMPLISHMENTS FOR FY2012

Storm Drains

- Maintenance and repair of storm drains and inlets.
- Assisted the County with mapping of the storm drain system.
- Completed 9 storm drain outfall inspections with County
- Implemented Storm Water Pollution Prevention Plan (SWPPP) for City Shop

Traffic Controls

- Maintenance, repair and installation of traffic control signs.
- Replaced street signs due to damage from 4 reported accidents and 10 reported acts of vandalism, in addition to regular maintenance.
- Started replacing signs to comply with new federal regulations.

Streets

- Maintenance of streets.
- Invested \$1.6 million dollars in the City annual Street overlay program.
- Maintenance and repair of two parking garages including collection of fees at all parking meters.
- Repainted parking areas in City of Westminster parking lots.
- Assisted the County in painting center and edge lane markings.
- Assisted tree contractor with trimming of street trees and traffic control.
- Removed numerous trees damaged by storms.
- Applied Thermo-plastic for crosswalks and stop bars.
- Repaired numerous potholes, as necessary.
- Trained and certified 15 City personnel to ATSSA temporary traffic control standards as required by the Maryland State Highway Administration.
- Initiated GPS/GIS mapping of street signs and sidewalks.
- Collected data from GPS and on board salt programs. This allows for tracking the salt usage and location of trucks.

Buildings

- Maintenance on all City-owned and leased buildings.
- Removed graffiti from parking garages, parks, and other City of Westminster buildings.

Vehicles

- Maintenance on the City's fleet of vehicles and equipment.
- Installed new work order system.
- Installed City logos on vehicles.

Curbside Services

- Weekly curbside bulk refuse removal, including yard waste, metal waste, etc.
- Placed dumpsters out for neighborhood cleanup days.
- Placed dumpsters at residences for large quantity of bulk, such as roofing materials, 28 occasions.
- Placed roll off dumpsters with mulch for neighborhood use.

Holiday and Special Events

- Support for special events and holiday activities.
- Installed and removed Christmas decorations and lights, approximately 338 hours.
- Cut, transported and erected 3 Christmas trees for decorating, approximately 100 hours.

- Placed additional US flags out for patriotic holiday and lowered flags several times for patriotic holidays, fallen soldiers and politicians.
- Installed and removed approximately 22 banners across Main Street for Parks and Recreation Permits.
- Assisted with the Miracle on Main Street Holiday event.
- Directed 3 City clean up days with McDaniel and Carroll Community College.

Parks

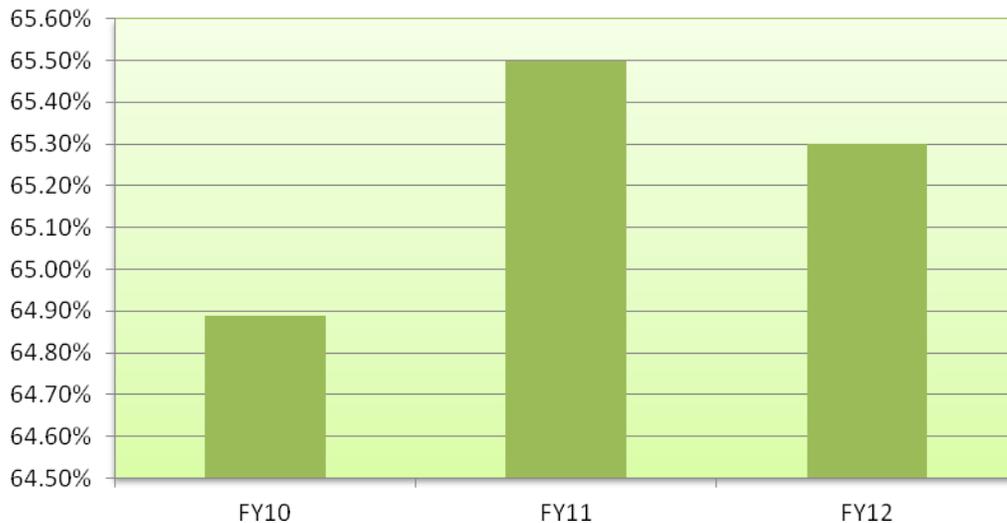
- Maintenance and grounds keeping of all City parks, open spaces and rights of way, including tree planting.
- Repaired and/or replaced equipment at parks due to vandalism and regular maintenance.
- Held annual tree plantings for Arbor Week in cooperation with the Tree Commission.
- Assisted and attended annual Forestry Workshop.
- Planted and maintained flowerbeds at City Hall, Pennsylvania Avenue, and Main Street.
- Performed landscape inspections and hazard tree assessment as needed.
- Maintained athletic fields, this includes dragging softball fields, aerating, fertilizing, and over seeding for Parks and Recreation.
- Repaired City Park grounds after Fallfest event.
- Replaced fall protection, wood carpet, at parks.
- Removed graffiti from park equipment.

Lighting

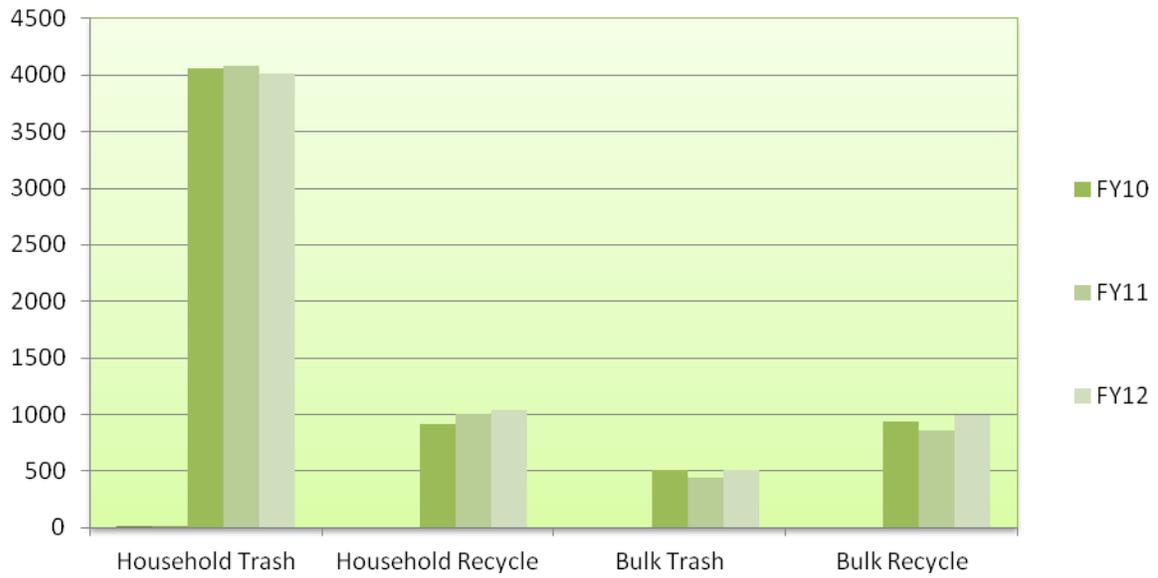
- Replaced bulbs and ballasts on City-maintained streetlights.
- Reported in excess of 50 street light outages to BGE.

STREETS & SANITATION PERFORMANCE MEASURES

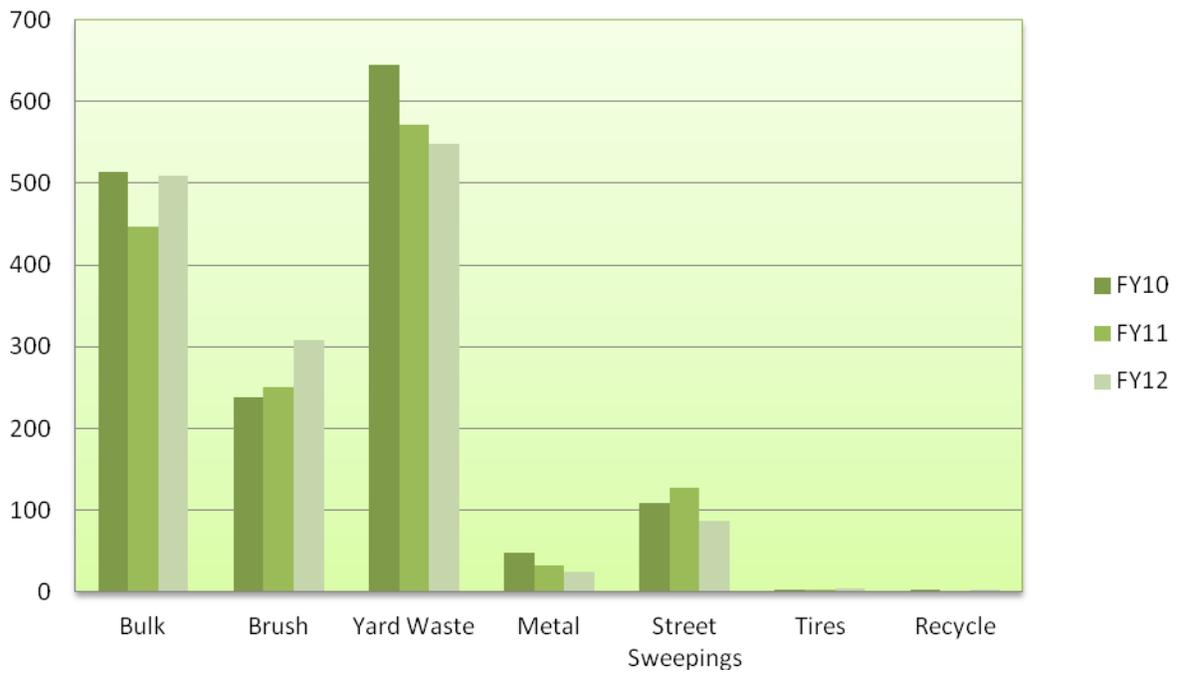
RECYCLE PERCENTAGE



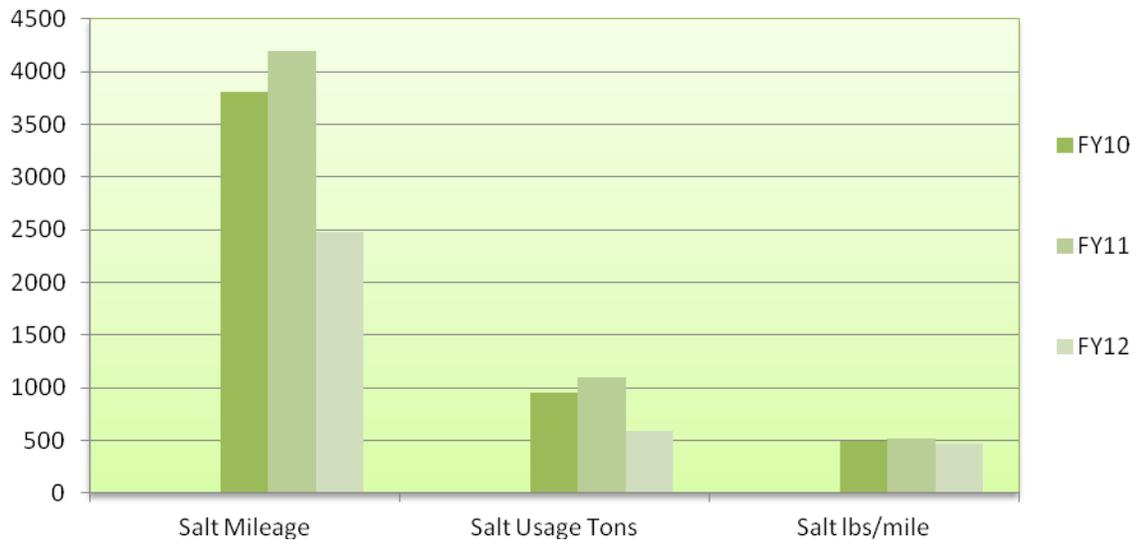
TRASH & RECYCLING



BULK SERVICE



SNOW & ICE CONTROL



	FY2011	FY2012	FY2013 (Projected)
Tons of refuse collected	2,100	4,082	4,200
Tons of recyclable material collected	490	999	1,100
Recyclable rate	28%	24%	26%
Bulk trash collection	350	447	500
Brush collected	125	251	255
Yard waste/leaves collected	475	572	675
Tons of metal collected	28	32	35
Street lights repaired	32	55	68
Hours provided to special events	954	2,000	2,200
Linear feet of yellow curb painted	4,200	10,500	11,200
General information calls	3,500	500	500
Bulk pickup service calls	4,750	100	100
Parking meter housing replacements	5	25	10
Vehicle maintenance work orders completed	440	450	400
Linear feet of cracks sealed	0	0	500
Storm drains repaired	15	25	35
Grates and catch basins cleaned	230	30	50
Storm drain grates opened	18	10	10
Tons of salt spread	1,550		1,500

Pounds of salt per lane mile	560		500
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STREETS & SANITATION GOALS FOR FY2013

- Continue to inventory all street trees in Westminster and keep the inventory up-to-date through an annual update.
 - Collect GPS data on signs and trees to be plotted on GIS system.
- Develop priorities for improvements to the transportation system based on safety considerations and existing deficiencies.
 - Finish implementing the sidewalk, roadway and utility repair policy for LGIT that was developed FY2009.
- Review and monitor the transportation system to provide adequate service to existing and future land uses.
 - Use Road Surface Management System to track and plan for needed repairs to streets to track work completed.
- Promote energy efficiency in all Westminster government facilities.
 - Work with energy audit information to make City buildings more energy efficient.
- Prepare for the new Storm Water Regulations and associated discharge permit including the WIP (Watershed Implementation Plan) that will be due in FY 2012.

STREETS & SANITATION FY2012 INCOMPLETE PROJECTS (DUE TO INSUFFICIENT FUNDING)

- Replace State Seal on Family Center.
- Install sidewalks in areas of the city that are deficient.
- Unable to rehire 5 retired employees/positions.
- Replace Street Trees that were removed do to damage/dead

STREETS & SANITATION BUDGET

STREETS & SANITATION DIVISION	FY 2010 BUDGET	FY 2011 BUDGET	FY 2012 BUDGET	FY 2013 BUDGET REQUEST	FY 2014 Appropriation Projection	FY 2015 Appropriation Projection
PERSONNEL EXPENSES						
Salaries	\$ 1,057,681	\$ 969,398	\$ 930,974	\$ 909,342	\$ 909,342	\$ 909,342
Benefits	\$ 351,063	\$ 392,951	\$ 428,558	\$ 409,631	\$ 427,214	\$ 445,763
TOTAL PERSONNEL EXPENSES	\$ 1,408,744	\$ 1,362,349	\$ 1,359,532	\$ 1,318,973	\$ 1,336,556	\$ 1,355,104
OTHER OPERATING EXPENSES						
Administration	\$ 46,800	\$ 48,300	\$ 70,165	\$ 29,100	\$ 29,100	\$ 32,100
Vehicle Maintenance & Operation	\$ 142,016	\$ 159,000	\$ 170,000	\$ 150,000	\$ 150,000	\$ 150,000
Parking Facilities	\$ 141,000	\$ 143,000	\$ 171,875	\$ 83,000	\$ 83,000	\$ 83,000
Street Maintenance & Operations	\$ 1,009,850	\$ 1,075,500	\$ 736,745	\$ 732,700	\$ 752,700	\$ 787,700
Street Sanitation	\$ 761,498	\$ 739,000	\$ 745,000	\$ 745,000	\$ 782,250	\$ 821,363
Equipment Maintenance & repair	\$ 40,000	\$ 52,000	\$ 57,000	\$ 55,500	\$ 55,500	\$ 55,500
TOTAL OTHER OPERATING EXPENSES	\$ 2,141,164	\$ 2,216,800	\$ 1,934,886	\$ 1,795,300	\$ 1,852,550	\$ 1,929,663
CAPITAL REQUIREMENTS						
Capital Projects	\$ 618,000	\$ 2,378,500	\$ 2,990,570	\$ 1,601,799	\$ 1,745,000	\$ 1,901,000
TOTAL CAPITAL REQUIREMENTS	\$ 618,000	\$ 2,378,500	\$ 2,990,570	\$ 1,601,799	\$ 1,745,000	\$ 1,901,000
TOTAL STREETS & SANITATION DIVISION	\$ 4,167,908	\$ 5,957,649	\$ 6,284,988	\$ 4,716,072	\$ 4,934,106	\$ 5,185,767

UTILITY MAINTENANCE

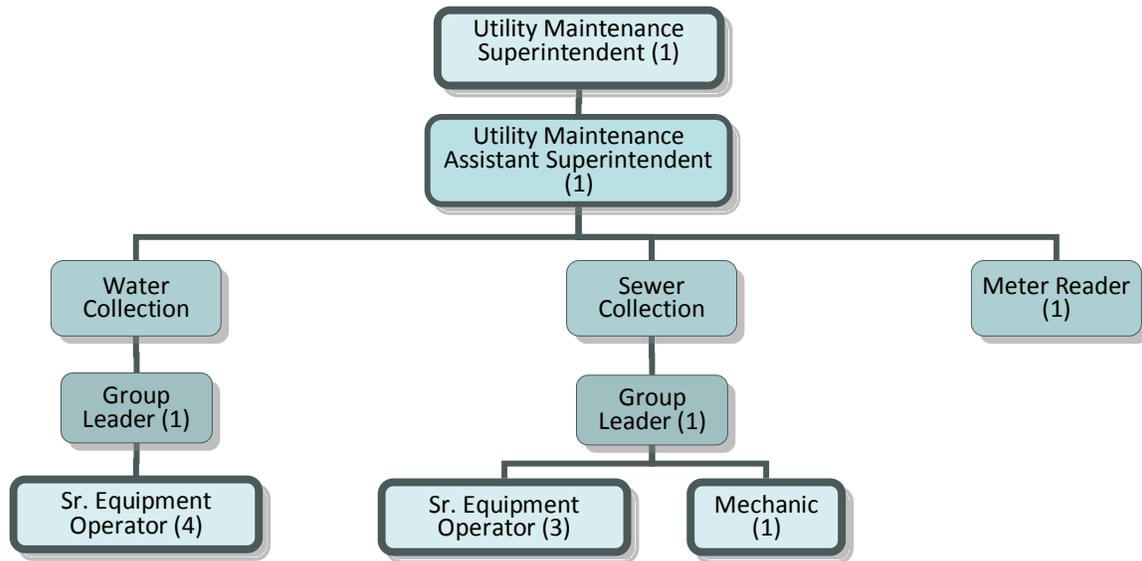
Tasked with the job of maintaining the water distribution and wastewater collection systems, the Utility Maintenance department is funded equally by the Water and Sewer Funds.

The sewer collection system is made up of over 160 miles of sewers, ranging in size from 6" to 48". The system contains 11 Sewer Pump Stations and over 2300 manholes. Maintenance duties include video inspection of

sewer mains and appurtenances; flushing, cleaning, and repair of sewer mains and manholes; cleaning and repairs on 9,324 house service/lateral line connections.



The water distribution system has over 161 miles of water lines, ranging in size from ¾" to 24". The system also contains over 450 fire hydrants as well as four elevated storage tanks, one finished water reservoir with a floating cover, and two water booster stations. Maintenance duties include the repair of water leaks; installation and repair of water services; reading and maintenance of 9,645 water meters and maintenance of fire hydrants. The department also maintains a 122 million-gallon reservoir and two concrete dams.



	Grade	Authorized FY '11	Authorized FY '12	Authorized FY '13
Superintendent	I	1	1	1
Assistant Superintendent	H	1	1	1
Group Leader	F	2	2	2
Mechanic	E	1	1	1
Meter Reader	D	1	1	1
Senior Equipment Operator	D	7	5	7
Equipment Operator	C	0	2	0

UTILITY MAINTENANCE PERFORMANCE MEASURES

	CY2011	CY2012	CY2013 (Projected)
Feet of sewer main cleaned/flushed	85,000	73,000	100,000
Upgrades to sewage pump stations	6	10	5
Sewer laterals excavated and repaired	3	5	10

New sewer service installations	0	0	5
Lateral Service Call responses	58	14	40
Miscellaneous Service Call responses	71	26	40
Sewer Main Service Call responses	13	13	10
Work Orders completed	3,660	2,136	2,136

UTILITY MAINTENANCE ACCOMPLISHMENTS FOR CY2011

- Started and completed the Meter Installation project (funded by ARRA grant). 2681 transmitting tops were replaced and 56 complete meter changes.
- Utility crew replaced the fencing around the clear reservoir.
- Started the Inflow and Infiltration (I&I) Study of the Sewage Collection System. The 42" to 48" interceptor line that carries the majority of Westminster flow to the Waste Water Treatment Plant was selected. The interceptor was chosen for evaluation by the City due to its age, size, material and location near to streams. To date manhole inspections and flow monitoring have been completed.

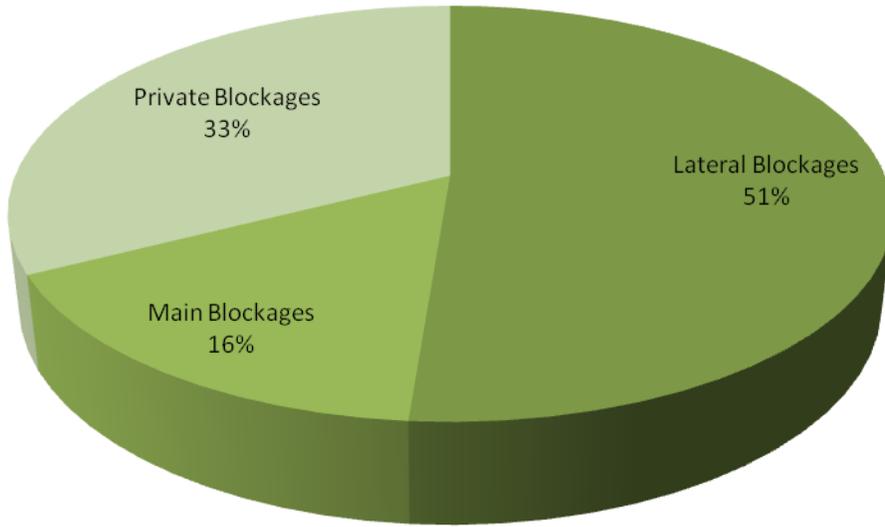


SEWAGE PUMP STATION ACCOMPLISHMENTS FOR CY2011

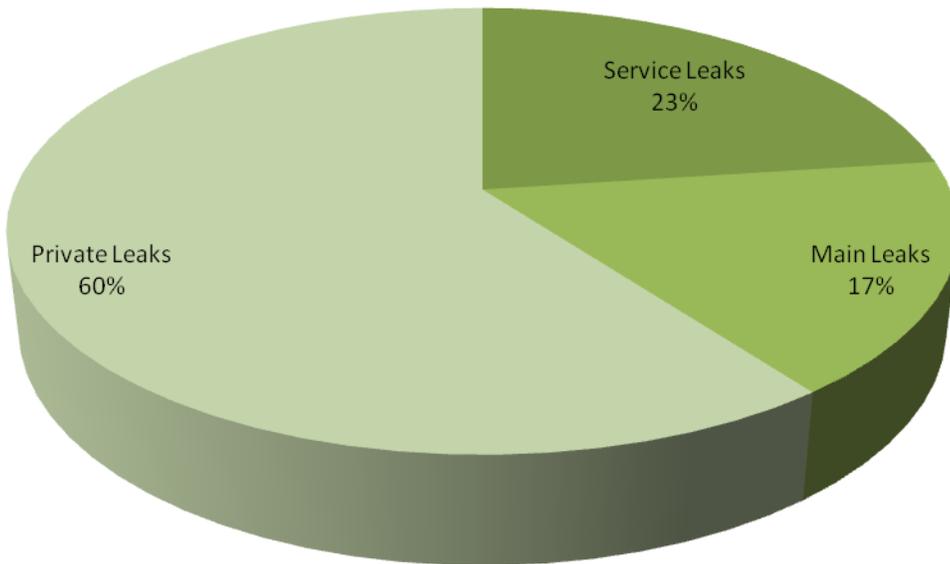


- Completed preventive maintenance work orders.
- Rebuilt rotating assembly for pump #1 at station 1.
- Rebuilt motor base for pump #1 at Station 1
- Replaced impeller in pump #1 at station 6.
- Rebuilt pumps 1 & 2 at station 12

SEWER BLOCKAGE SERVICE CALLS



WATER LEAK SERVICE CALLS



	CY2011	CY2012	CY2013 (Projected)
Water Meter readings	38,580	38,580	38,780
Miss Utility Tickets completed	4,835	4,253	4,500
New Water Service installations	3	2	4
Water Related Service Call responses	693	602	500
Water Services renewed	2	7	10
Water Meter/meter top replacements	3,382	283	100
Hours of leak detection conducted	208	156	200
Number of Fire Hydrants repaired and serviced	40	53	75
Main Service leak responses	13	14	15
House Service leak responses	10	19	20
Private house service leak responses	44	50	55

UTILITY MAINTENANCE ACCOMPLISHMENTS FOR CY2012

- Worked on the Inflow and Infiltration (I&I) Study of the Sewage Collection System. The 42" to 48" interceptor line that carries the majority of Westminster flow to the Waste Water Treatment Plant was televised and flows were monitored.

UTILITY MAINTENANCE GOALS FOR FY2013

- Use available research and techniques to locate new water supplies.
- Complete the engineering to replace and increase size of the water on Hollow Rock and City View
- Complete the engineering to replace and increase size of the water on James Street
- Recondition the Sawgrass Water Tank by painting the exterior and interior of the tank.

UTILITY MAINTENANCE BUDGET

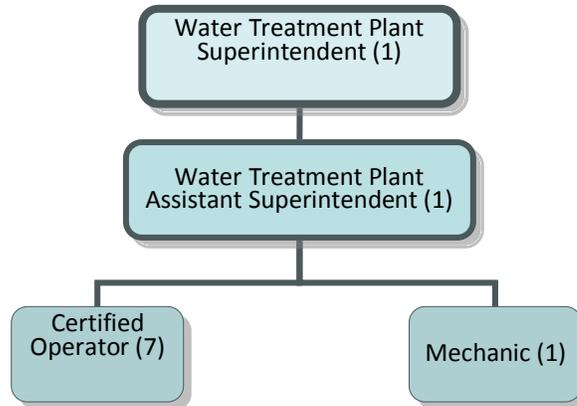
UTILITY MAINTENANCE DIVISION	FY 2010 BUDGET	FY 2011 BUDGET	FY 2012 BUDGET	FY 2013 BUDGET REQUEST
PERSONNEL EXPENSES				
Salaries	\$ 677,402	\$ 676,542	\$ 602,188	\$ 582,027
Benefits	\$ 278,937	\$ 316,114	\$ 328,552	\$ 258,286
TOTAL PERSONNEL EXPENSES	\$ 956,339	\$ 992,656	\$ 930,740	\$ 840,313
OTHER OPERATING EXPENSES				
Administration	\$ 12,200	\$ 12,800	\$ 13,345	\$ 9,706
Vehicle Maintenance & Operation	\$ 65,000	\$ 65,000	\$ 66,000	\$ 68,068
Utilities	\$ 178,500	\$ 178,500	\$ 163,500	\$ 161,250
Equipment Maintenance & Operations	\$ 33,500	\$ 33,500	\$ 49,532	\$ 60,371
Transmission & Distribution Operations	\$ 89,000	\$ 89,400	\$ 106,691	\$ 163,911
Tools & Supplies	\$ 21,478	\$ 23,700	\$ 50,500	\$ 50,905
Building Maintenance & repair	\$ 16,200	\$ 17,600	\$ 13,600	\$ 13,600
TOTAL OTHER OPERATING EXPENSES	\$ 415,878	\$ 420,500	\$ 463,168	\$ 527,811
CAPITAL REQUIREMENTS				
Capital Projects	\$ -	\$ -	\$ -	\$ -
TOTAL CAPITAL REQUIREMENTS	\$ -	\$ -	\$ -	\$ -
TOTAL UTILITY OPERATIONS DIVISION	\$ 1,372,217	\$ 1,413,156	\$ 1,393,908	\$ 1,368,124

WATER TREATMENT PLANT

The Water Treatment Plant department is responsible for the operation of four filter plants - three of which incorporate wells as



source water. The filtering means and methodology are Membrane/Micro Filtration, slow sand with dual media, and Diatomaceous Earth pressure systems. In addition, there are also seven wells that contribute to the system that do not require filtering. Water Plant personnel conduct all daily sampling, and operation and maintenance activities of the wells in addition to the main plant. The planned state of the art membrane filtration plant was placed into full time service on January 5, 2009.

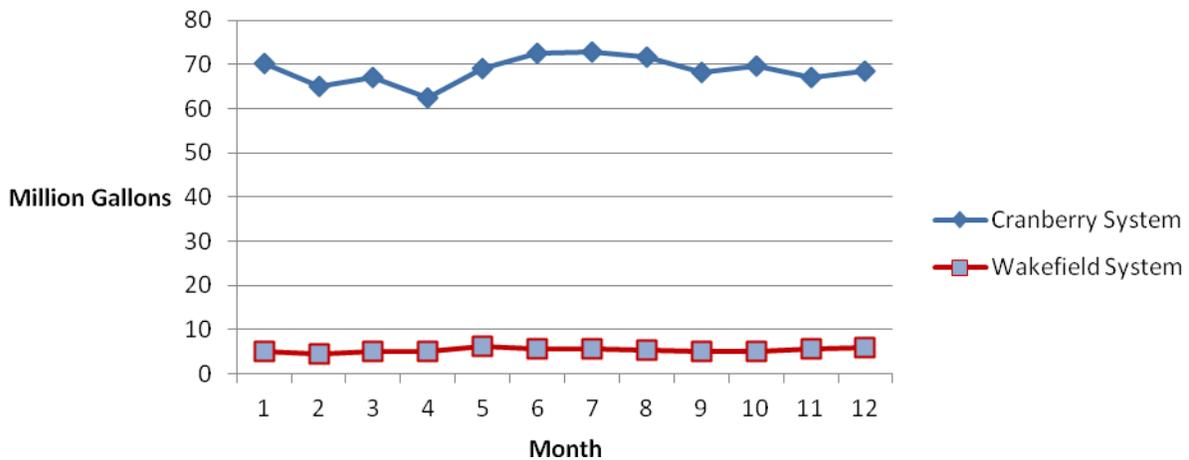


	Grade	Authorized FY '11	Authorized FY '12	Authorized FY '13
Superintendent	I	1	1	1
Assistant Superintendent	H	1	1	1
Mechanic	E	1	1	1
Certified Operator	D	6	3	7
Non-Certified Operator	C	0	4	0

WATER TREATMENT PLANT PERFORMANCE MEASURES

	FY2011	FY2012	FY2013 (Projected)
Millions of gallons delivered to Cranberry System	886	824	894
Millions of gallons delivered to Wakefield System	68	64	72
Number of incidents/interruptions	0	0	0
Quality control tests conducted	21,900	21,900	21,900

MONTHLY DEMAND 2011



WATER TREATMENT PLANT FY2013 GOALS

- Design and construction of the Gesell Property well and treatment facility.
- Design and construction of a Radon and Salt storage facility at the Vo-Tech well.
- Installation of a state of the art mixer in the Raw Water Reservoir to facilitate the prevention of algal growth, thus improving the overall quality of our reserve water supply.
- Continue to refine our treatment processes to further improve the quality of the finished water provided to our customers.

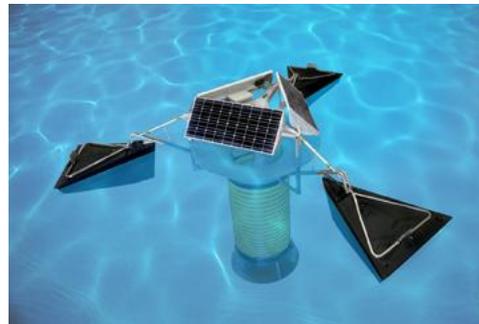


Figure 1: Solar Bee Mixer installed in the Raw Water Reservoir

WATER TREATMENT PLANT BUDGET

WATER OPERATIONS DIVISION	FY 2010 BUDGET	FY 2011 BUDGET	FY 2012 BUDGET	FY 2013 BUDGET REQUEST	FY 2014 Appropriation Projection	FY 2015 Appropriation Projection
PERSONNEL EXPENSES						
Salaries	\$ 478,837	\$ 470,584	\$ 494,571	\$ 479,230	\$ 479,230	\$ 479,230
Benefits	\$ 177,371	\$ 198,558	\$ 220,390	\$ 219,048	\$ 228,277	\$ 228,277
TOTAL PERSONNEL EXPENSES	\$ 656,208	\$ 669,142	\$ 714,961	\$ 698,278	\$ 707,507	\$ 707,507
OTHER OPERATING EXPENSES						
Administration	\$ 46,050	\$ 50,012	\$ 58,817	\$ 49,716	\$ 52,716	\$ 45,216
Vehicle Maintenance & Operation	\$ 20,500	\$ 20,500	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
Utilities	\$ 608,000	\$ 544,000	\$ 842,482	\$ 430,000	\$ 430,000	\$ 430,000
Maintenance & Operations	\$ 73,894	\$ 97,000	\$ 105,005	\$ 109,505	\$ 109,505	\$ 109,505
Chemicals	\$ 263,000	\$ 215,000	\$ 249,026	\$ 132,000	\$ 132,000	\$ 132,000
Professional Services	\$ 63,000	\$ 75,000	\$ 118,498	\$ 89,000	\$ 89,000	\$ 89,000
Tools & Supplies	\$ 38,639	\$ 49,500	\$ 53,762	\$ 41,000	\$ 41,000	\$ 41,000
Reserves	\$ (3)	\$ (1)	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Debt Service	\$ 963,010	\$ 1,062,969	\$ 1,250,541	\$ 1,048,647	\$ 1,048,647	\$ 1,016,507
TOTAL OTHER OPERATING EXPENSES	\$ 2,076,090	\$ 2,113,980	\$ 2,732,131	\$ 1,953,868	\$ 1,956,868	\$ 1,917,228
CAPITAL REQUIREMENTS						
Capital Projects	\$ 1,941,861	\$ 3,510,000	\$ 4,145,000	\$ 3,141,000	\$ 555,000	\$ 985,000
TOTAL CAPITAL REQUIREMENTS	\$ 1,941,861	\$ 3,510,000	\$ 4,145,000	\$ 3,141,000	\$ 555,000	\$ 985,000
TOTAL WATER OPERATIONS DIVISION	\$ 4,674,159	\$ 6,293,122	\$ 7,592,092	\$ 5,793,146	\$ 3,219,375	\$ 3,609,735

WASTEWATER TREATMENT PLANT

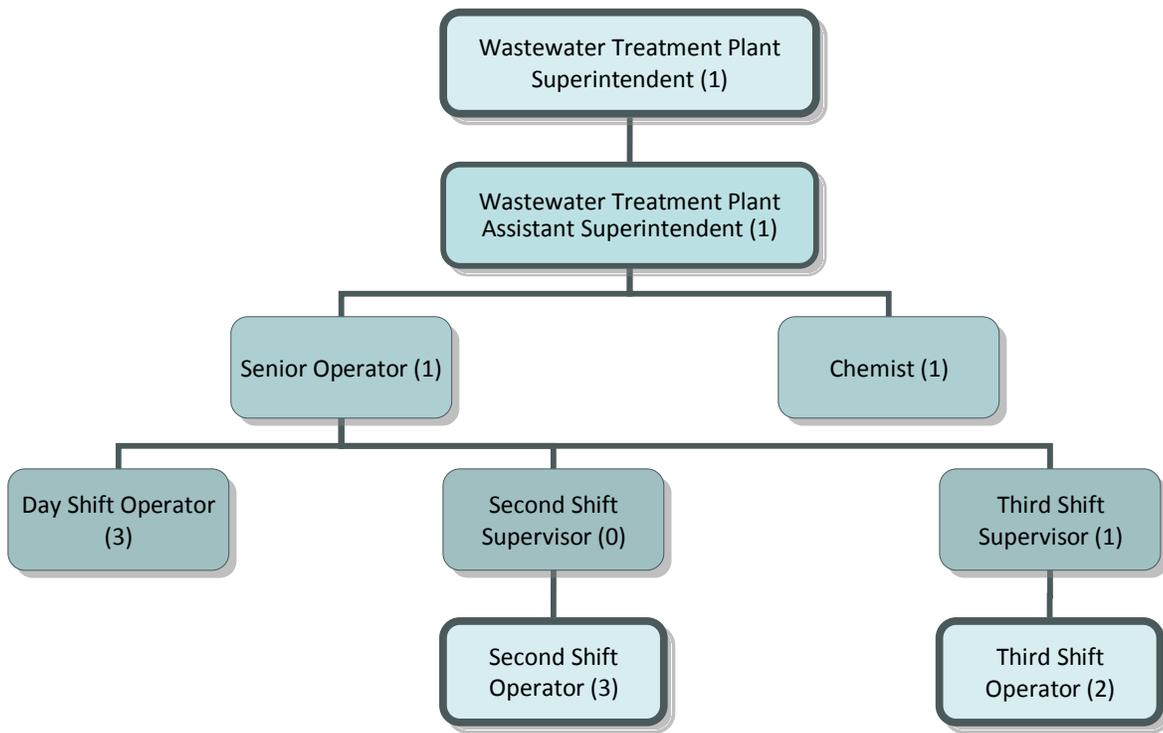
The Wastewater Treatment Plant is responsible for the operation maintenance of an advanced level treatment system utilizing Biological Nutrient Removal technology. The plant is designed for 5 MGD (million gallons per day), but can handle in excess of 15 during rain events. The Wastewater Plant operates an in house laboratory that analyzes all required testing with the exception metals. Wastewater staff also dewater bio-solids generated for site removal by a contractor for land application or landfilling. staff also operates a septage pre-treatment facility that is financially supported by Carroll County. Recyclables and residuals from the septage facility are further treated through Westminster's processing along with associated bio-solids dewatering and ultimate disposal at the County landfill.



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Engineering for the treatment plant upgrade to meet the ENR requirements of 3.0 mg\l total nitrogen and .3 mg\l phosphorous is anticipated to begin by summer 2011. The upgrade will include the addition of effluent biological sand filters, additional aeration capacity, a new relocated control and aeration tank blower building and a bio-solids drier. The dried bio-solids can be utilized by a local cement plant as an alternative carbon fuel source in their cement kiln. Utilizing the bio-solids as a fuel provides a much smaller carbon foot print than coal and prevents sludge from ending up in landfills. Currently, the City pays \$53.94 per ton to dispose of the bio-solids at the landfill so the cost savings will be significant.

As a requirement of the wastewater plant National Pollutant Discharge Elimination (NPDES) permit a Capacity Management plan is in development for the Treatment plant and City sewer system. The results of this report will determine the need and time frame for an expansion of the treatment plant to 6.5 million gallons.



	Grade	Authorized FY '10	Authorized FY '11	Authorized FY '12
Superintendent	I	1	1	1
Assistant Superintendent	H	1	1	1
Senior Operator	G	1	1	1
Chemist	F	1	1	1
Shift Supervisor	E	2	2	1
Certified Operator	D	6	7	5
Non-Certified Operator	C	1	0	3

WASTEWATER TREATMENT PLANT ACCOMPLISHMENTS FOR FY2011

Maintenance

- Assisted with vibration analysis and repair of the plant odor control fan
- Replaced rubber skimmers on clarifier #3
- Cleaned approx 60 tons of grit from the Septage Facility tanks.
- Performed routine maintenance on treatment plant equipment.
- Purchased a 9' snow blower and installed on the plant farm tractor.

Professional Development

- Tested operators for respirator fit; respirator trained and received DOT physicals.
- Participated in Maryland Center for Environmental training seminars.
- Wastewater employees participated on the Safety and Health Care committees. Mark Mellendick is Chairing the Safety Committee.
- Organized Confined Space Training through the Maryland Center for Environmental Training for all public works departments.
- Conducted plant safety meetings.
- Plant supervisory staff attended the Water Environment Technical Conference and Exhibition for technical training and to investigate new technologies (Air Bearing Blowers and Sludge Driers) for the Plant upgrade.

Analysis

- Conducted quarterly and bi-annual raw wastewater analysis on selected industrial sewer customers and provided the finance office with billing information for sewer surcharges.
- Conducted permit required Biological Monitoring analysis.
- Conducted additional nutrient analysis for the ENR study.
- Collected soil samples on sludge sites.

Plant Operations

- Through Baltimore Gas and Electric, the wastewater plant participated in the PJM curtailment program to shed electric load from the power grid during time of high electric demand.
- Received a new five year NPDES permit for the treatment plant.
- Gathered plant data for the ENR study.
- Worked with Micro-Tech Designs to calibrate plant flow meters and make modifications to plant SCADA system.
- Assisted with the I&I study of the 48" sewer line from Bond Street to the wastewater plant.
- Plant staff installed a Demonstrator air bearing blower for evaluation and reliability testing.

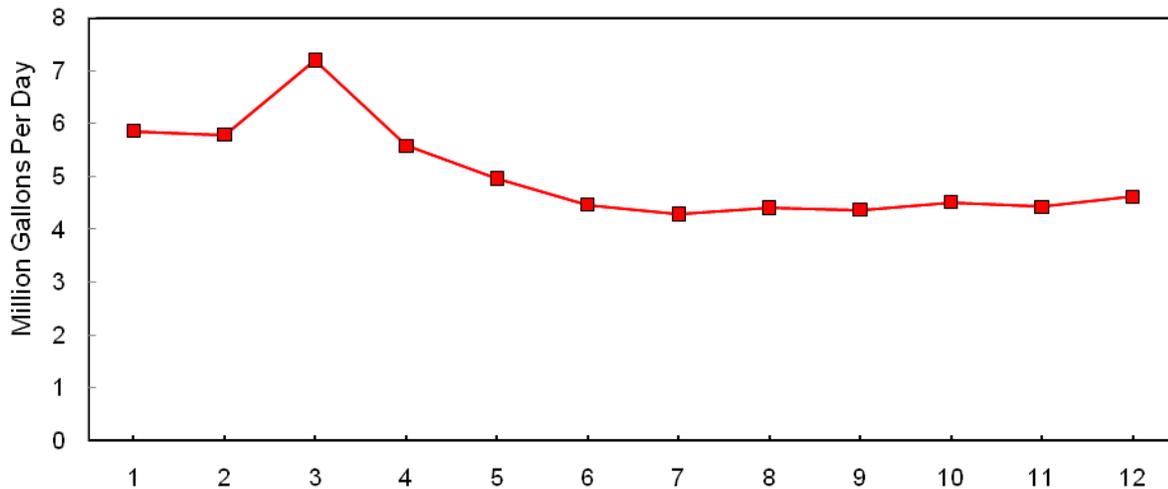
Rewards and Acknowledgements

- The Waste Water Treatment staff of 13 received the City of Westminster Cost Saving Award from the Mayor for a new innovative aeration blower technology.
- Mark Mellendick was the February 2011 Employee of the Month

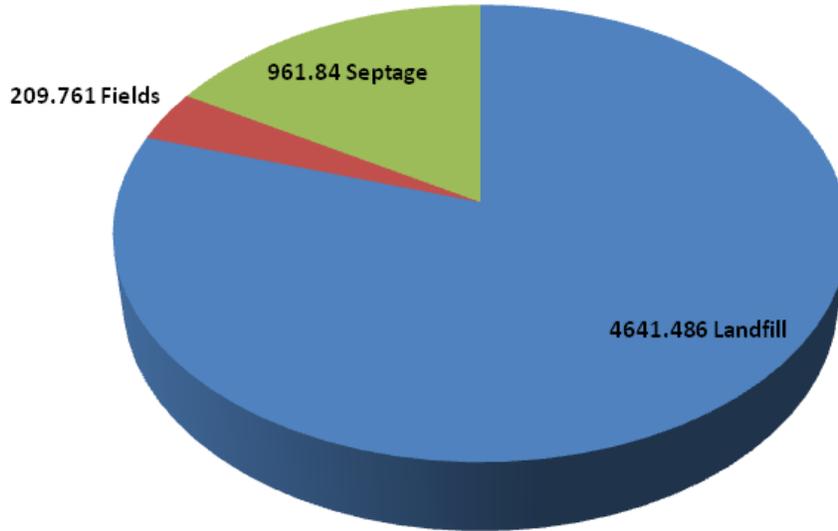
WASTEWATER TREATMENT PLANT PERFORMANCE MEASURES

	CY2009	CY2010	CY2011 (Projected)
Wastewater analysis conducted	30,000	33,000	33,000
Average Daily Flow (MGD)	4.9	5.0	4.9
Annual Sludge Production (wet tons)	5,120	4,851	5,000
Annual Septage Received (MG)	11.8	13.6	14
Annual Septage Sludge Production (wet tons)	741	961	1000

Average Monthly Flow CY 2010



Sludge Production CY 2010



WASTEWATER TREATMENT PLANT GOALS FOR FY2012

- Refine wastewater treatment plant processes to ensure efficiency and effectiveness.
- Continue efforts for planned ENR upgrade, enabling the current facility to operate at the limits of technology in terms of nitrogen and phosphorus removal.
- Expand Inflow and Infiltration study to determine specific areas with high I&I
- Complete Sewer Capacity Management Plan.

WASTEWATER TREATMENT PLANT BUDGET

WASTEWATER OPERATIONS DIVISION	FY 2010 BUDGET	FY 2011 BUDGET	FY 2012 BUDGET	FY 2013 BUDGET REQUEST	FY 2014 Appropriation Projection	FY 2015 Appropriation Projection
PERSONNEL EXPENSES						
Salaries	\$ 618,031	\$ 617,994	\$ 599,087	\$ 612,130	\$ 612,130	\$ 612,130
Benefits	\$ 277,519	\$ 314,325	\$ 317,620	\$ 289,587	\$ 301,553	\$ 314,165
TOTAL PERSONNEL EXPENSES	\$ 895,550	\$ 932,319	\$ 916,707	\$ 901,717	\$ 913,684	\$ 926,296
OTHER OPERATING EXPENSES						
Administration	\$ 35,000	\$ 49,250	\$ 66,099	\$ 51,450	\$ 51,450	\$ 52,950
Vehicle Maintenance & Operation	\$ 28,000	\$ 27,000	\$ 34,553	\$ 33,000	\$ 33,000	\$ 33,000
Utilities	\$ 550,600	\$ 904,200	\$ 812,385	\$ 329,200	\$ 329,200	\$ 329,200
Maintenance & Operations	\$ 77,000	\$ 86,500	\$ 92,000	\$ 103,000	\$ 103,000	\$ 103,000
Chemicals	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000
Professional Services	\$ 573,000	\$ 573,000	\$ 581,142	\$ 682,000	\$ 682,000	\$ 682,000
Tools & Supplies	\$ 46,000	\$ 60,500	\$ 53,200	\$ 54,200	\$ 54,200	\$ 54,200
Reserves	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL OTHER OPERATING EXPENSES	\$ 1,549,600	\$ 1,940,450	\$ 1,879,379	\$ 1,502,850	\$ 1,502,850	\$ 1,504,350
CAPITAL REQUIREMENTS						
Capital Projects	\$ 1,261,220	\$ 413,700	\$ 3,485,000	\$ 3,778,000	\$ 10,125,000	\$ 14,750,000
TOTAL CAPITAL REQUIREMENTS	\$ 1,261,220	\$ 413,700	\$ 3,485,000	\$ 3,778,000	\$ 10,125,000	\$ 14,750,000
TOTAL WASTEWATER OPERATIONS DIVISION	\$ 3,706,370	\$ 3,286,469	\$ 6,281,086	\$ 6,182,567	\$ 12,541,534	\$ 17,180,646

Appendix A – Financial Policies

GENERAL

1. The City of Westminster's Departments will carry out the Common Council's goals, objectives, and policies through a service delivery system financed through the Operating and Capital Budgets.
2. The City will take positive steps to improve the productivity of its programs and employees, and will seek ways to eliminate duplicative functions within the City government and between the City of Westminster and other public agencies in the community. Specifically, intensive reviews of the efficiency and effectiveness of certain City services will be periodically undertaken.
3. Whenever feasible, City activities will be considered enterprises if so doing will increase efficiency of service delivery or recover the cost of providing the service from the benefiting entity by user fees.
4. Adequate reserves will be maintained for all known liabilities.
5. Efforts will be coordinated with neighboring governmental agencies to achieve common policy objectives, share the cost of providing governmental services on an equitable basis, and support favorable legislation at the State and Federal level.
6. The City will seek out, apply for, and effectively administer federal, state and foundation grants-in-aid that address the City's current priorities and policy objectives.
7. The City will initiate, encourage and participate in economic development efforts to create job opportunities and strengthen the local economy.
8. City Finance Department personnel will carry out all policies responsibly, ethically, and professionally for the betterment of the City of Westminster.

BUDGET

1. The budget will be developed by the City Department Heads, correlated by the Finance Director, recommended by the City Administrator, and presented to the Common Council by the Mayor for adoption.
2. The budget will be prepared using Government Finance Officer Association (GFOA) budget document development guidelines as a planning document, and will present key economic issues for public discussion.
3. As required by State law, the Common Council shall adopt a balanced budget by an Ordinance appropriating funds prior to the beginning of the fiscal year.
4. All Governmental Fund budgets presented to the City Council for adoption will be balanced in that projected expenditures shall be equal to projected revenues and applied fund balance.
5. The relationship between the Operating and Capital Budgets will be explicitly recognized and incorporated into the budget process. Funding for these budgets shall be sufficient to provide municipal operating services and maintenance or enhancement of fixed assets needed to support public demand for City services.
6. Common Council approval is required to transfer balances from one department to any other department.
7. Three-year projections will be included in the budget presentation and will be updated annually.
8. The financial policies will be included as part of the budget document.

REVENUE POLICIES

1. Budgeted revenue estimates will be based on reasonably conservative and realistic expectations.
2. Non-recurring revenues and financing sources will not be used to finance continuing operations per City Code requirements.
3. Long-term financial commitments for continuing outlays will be avoided unless sustained revenue growth is assured.
4. The City will follow an **aggressive** policy of collecting revenues.
5. The City will establish all user charges fees at a level related to the full costs of providing the service. The City will review fees/charges periodically.

6. The City will consider market rates and charges levied by other area municipalities of similar size for like services in establishing rates, fees and charges. The fee structure will be reviewed during the budget process and will be included in the budget document.
7. Enterprise operations will be self-supporting.
8. With the development of the Water/Sewer Rate Structure model in 2009, the City provided for a “dividend” that may be declared by the Common Council based on successful results within the Enterprise Funds. Should the Common Council elect to do so, at the end of the fiscal year when final results are available, by resolution they may declare a dividend that will be transferred to the General Fund in support of costs incurred by the fund in support of the Enterprise activities.
9. For the FY 2010 – 2011 budget year the Common Council has granted an increase in the real estate property tax rate for the intent of funding capital projects. Any and all revenue received above the FY 2009 – 2010 tax rate is hereby directed into a Capital Projects account to be used only in support of the Common Council appropriated Capital projects.
10. The City of Westminster (City) bills for services provided. These may include, but are not limited to fees associated with levies authorized by legislation, fines issued for violations of Code, and charges for utilities consumed. Each receivable is booked when billed, and is associated with a customer account that represents an obligation to the City. It is assumed that charges incurred will be paid according to the terms and conditions of the obligation, however, not all receivables are honored in full and may not be cost effective for the City to pursue in collection. As a result a receivable may need to be written-off and Bad Debt Expense recorded.

A receivable should be written-off to loss when cost-effective means to collect monies due have been performed and further effort would be more costly than the proceeds received. Cost-effective means include but are not limited to using City resources to provide notice to the obligor as provided for by City policy and Code, and filing liens as the Laws of the State of Maryland provide. Each action taken is documented in accordance with internal control procedures, and is utilized to support the write-off decision.

EXPENDITURE POLICIES

1. The City shall operate on a current funding basis. Expenditures shall be budgeted and controlled so as not to exceed current revenues plus the planned use of fund balance accumulated through prior years.
2. The City shall take immediate corrective actions if at any time during the fiscal year expenditure and revenue re-estimates are such that an operating deficit is projected at year-end. Corrective actions may include a hiring freeze, expenditure reductions, fee increases, or use of contingencies. Expenditure deferrals into the following fiscal year, short-term loans, or use of one-time revenue sources shall be avoided.
3. The City Administrator shall undertake periodic staff and third-party reviews of City programs for both efficiency and effectiveness. Privatization and contracting with other governmental agencies will be evaluated as alternatives to service delivery. Programs that are determined to be inefficient and/or ineffective shall be reduced in scope or eliminated.
4. The City shall make every effort to maximize any discounts offered by creditors/vendors, and partnering with other governmental agencies for resource purchasing shall be encouraged.
5. If budgeted funds are not available, the Director of Finance shall be contacted to assist in locating a source of funds prior to the purchase occurring.
6. The Director of the department should be able to make transfers up to \$10,000. In addition, this change in policy would allow the City Administrator the authority to make transfers up to \$30,000, the Mayor up to \$50,000, and anything over \$50,000 would go to the Common Council for approval even if it is within a department.

CAPITAL IMPROVEMENT PLAN (CIP) POLICIES

1. The City will develop a multi-year plan for capital improvements, update it annually (projects including cost, description, funding source, and CIP) and make all capital improvements in accordance with the plan, and City Code requirements.
2. The City will maintain its physical assets at a level adequate to protect the City's capital investment and to minimize future maintenance and replacement costs. The budget will provide for adequate maintenance and orderly replacement of capital assets from current revenues where possible.
3. Capital projects will be included in an approved City plan for basic services or infrastructure, be part of an adopted maintenance/replacement schedule, minimize operating costs, selected according to the established Capital Improvement Plan; or will promote economic development, create jobs or benefit a target area of the City.
4. The capital budget process works in conjunction with the regular operating budget process. CIP projects are flagged as funded or unfunded depending on whether or not the forecasted operating budget can support or fund the project. All funded CIP projects are included in the operating budget for the current budget year.
5. Carryover or multi-year projects will be included in the CIP.

CAPITAL ASSET MANAGEMENT POLICIES

1. Capital (fixed) Assets are tangible items that are acquired by procurement, transfer, capital lease, donation, or other method that transfers ownership and have the following characteristics:
 - a. (1) Have an estimated useful life of 2 or more years;
 - b. (2) Are not intended for sale in the ordinary course of operations; and
 - c. (3) Are acquired or constructed with the intention of being used, or being available for use, by the entity to conduct business.
2. Capital assets will not be degraded, given away, or allowed to deteriorate except by action of the Council.
3. The capitalization threshold used in determining if a given asset qualifies for capitalization is \$10,000.
4. Adequate insurance shall be maintained on all capital assets consistent with the results of the annual physical count/inspection.

ACCOUNTING, AUDITING, & FINANCIAL REPORTING POLICIES

1. The City Treasurer prepares and presents regular reports to the City Administrator and the Mayor and Common Council that analyze, evaluate, and forecast the City's financial performance, position, and economic conditions.
2. The Finance Committee requires an independent audit be performed annually. This audit is available to the City residents on the website.
3. The City will issue annual financial reports in accordance with generally accepted accounting principles (GAAP) as outlined in the Governmental Accounting, Auditing and Financial Reporting (GAAFR) publication.

PURCHASING POLICY

1. The City shall ensure that all purchasing actions are fair and impartial with no impropriety or appearance of impropriety. All qualified buyers and sellers will have equal access to City business and no individual or firm shall be arbitrarily excluded.
2. To the maximum extent possible, purchasing actions will be conducted in a competitive environment.
3. Purchases and contracts will be made by the City Treasurer. Responsibility for certain purchasing actions may be delegated to other senior City officials by the City Treasurer.
4. All budgeted purchase requisitions are subject to the following approvals:
 - Purchases up to \$10,000 are approved by the Mayor, City Administrator, or Department Head.
 - Purchases above \$10,000 are approved by the Common Council.

- Purchases of budgeted Capital items and vehicles may be authorized by the City Administrator to take advantage of state, county or other local purchasing options. The Common Council will be notified of such purchases.
5. Purchases up to \$100 may be made through petty cash.
 6. The City will maintain yearly open purchase orders to cover purchases from vendors who supply the City with a high volume of the same or similar goods or services during the year.

INVESTMENT POLICY

1. Public funds will be invested in a manner consistent with the greatest safety and protection for the City's investments. This investing of funds will, while protecting the safety of the City's investments, produce the highest investment return for meeting the cash flow requirements of the City and conform to all Maryland State statutes, City ordinances and policies governing the investment of public funds.
2. The standard of prudence to be applied by the City Treasurer in managing the City's overall portfolio shall be the "Prudent Person Rule" which states: "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."
3. The City Treasurer, acting in accordance with the Investment Policy and exercising due diligence, shall be relieved of personal responsibility for an individual security's risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.
4. All investments will be governed by the following objectives:
 - Safety of principal is the primary objective of the City's investment program. Investments of the City shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To achieve this objective, some diversification may be required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.
 - The City's investment portfolio shall be designed with the goal of attaining a market rate of return throughout budgetary and economic cycles, taking into account the City's investment risk constraints and the cash flow characteristics of the portfolio.
5. The Common Council will annually review the overall Investment Policy during budget deliberations as it relates to the City's financial objectives and make any necessary modifications to the Policy.
6. Officials and employees involved in the investment process shall refrain from personal business activity which could conflict with proper execution of the investment program, or which could impair their ability to make unbiased investment decisions.
7. The Treasurer will maintain a list of financial institutions and security dealers authorized to provide banking and investment services to the Town.

DEBT MANAGEMENT POLICIES

1. The debt management policies will ensure that future debt service payments can be made without jeopardizing the provision of essential services.
2. There will be an acceptable degree of flexibility to meet unanticipated expenditures.
3. Outstanding debt obligations will not threaten long-term financial stability.
4. The amount of outstanding debt will not place undue burden on community residents and businesses.
5. Debt issuance is subject to the City of Westminster's Charter requirements and the legal limits set by the State of Maryland.

[Maryland Code](#) > [Debt - Public](#) > § 24

(a) (1) A municipal corporation subject to the provisions of Article 23A, a county, whether subject to the provisions of Article 25, Article 25A, or Article 25B, Baltimore City, a sanitary commission or district, whether organized under the provisions of public general or public local law, but not including the Washington Suburban Sanitary Commission, a public corporation of the State, and a department, commission, authority, public corporation or other instrumentality of a county or municipal corporation, including Baltimore City, that has power under any public general or public local law to borrow money and to evidence the borrowing by the issuance of its general obligation bonds, revenue bonds or other evidences of obligation by whatever name known or source of funds secured, may issue bonds for the purpose of refunding any of its bonds then outstanding, including the payment of any redemption premium and any interest accrued or to accrue to the date of redemption, purchase or maturity of the bonds or other obligations. No refunding bonds shall be issued by any single county, bicounty or multicounty agency or instrumentality without the prior approval of the governing body of each county involved. Refunding bonds issued under the authority of this section may be issued for the public purpose of:

(i) Realizing savings to the issuer in the aggregate cost of debt service on either a direct comparison or present value basis; or

(ii) Debt restructuring that:

1. In the aggregate effects such a reduction in the cost of debt service; or

2. Is determined by the governing body to be in the best interests of the issuer, to be consistent with the issuer's long-term financial plan, and to realize a financial objective of the issuer including, improving the relationship of debt service to a source of payment such as taxes, assessments, or other charges.

(2) The power to issue refunding bonds under this section shall be deemed additional and supplemental to the issuer's existing borrowing power. The procedures for the issuance of refunding bonds shall be the same as those applicable to the bonds or other obligations being refunded, except that:

(i) Refunding bonds may be sold on a negotiated basis without solicitation of bids if the issuer determines in a public meeting that such procedure is in the public interest; and

(ii) Baltimore City may issue bonds to the extent permitted by the Maryland Constitution, to refund obligations previously issued in accordance with the procedures set forth in Article XI, Section 7 of the Maryland Constitution without repeating or further complying with such procedures in the issuance of the refunding bonds.

(3) (i) If bonds to be refunded are secured as unconditional general obligations with a pledge of the full faith and credit and unlimited taxing power of the issuer, the issuer may secure an issue of refunding bonds as unconditional general obligations with a pledge of the full faith and credit and unlimited taxing power of the issuer in the same manner and, with respect to the application of public general and public local law and otherwise, with the same force and effect as the original pledge.

(ii) This paragraph may not be construed to in any way limit the authority granted under this section.

(b) The proceeds of refunding bonds, in amount determined by the issuer, may be deposited in trust with a trust company or other banking institution as trustee, in a trust fund established in the name of the issuer. Money in the trust fund may be invested and reinvested in direct obligations of, or obligations the principal of and the interest on which are guaranteed by, the United States of America or in certificates of deposit or time deposits secured by direct obligations or obligations the principal of, and the interest on which, are guaranteed by, the United States of America. The interest, income and profits, if any, earned or realized on any investment may be deemed to be revenue of a revenue project and may be applied to the payment of the outstanding bonds to be refunded, to the payment of the refunding bonds or otherwise applied in any lawful manner. Money in the trust fund shall be available for the payment of all or any part of the principal, interest and redemption premium, if any, of the bonds or other obligations, or any of them, being refunded and of the refunding bonds, or any of them, and of any other related costs, as the issuer, in its discretion, may prescribe. Proceeds of refunding bonds shall be so invested and applied as to assure that the principal, interest and redemption premium, if any, on the bonds or other obligations being refunded shall be paid in full on their respective maturity, redemption or interest payment dates. Bonds or other obligations being refunded that are subject to redemption prior to their stated maturity dates may be called by the bond holder. (a) (1) In this

section, the following words have the meanings indicated.

(2) "Bond" means a bond, note, certificate of indebtedness, or other obligation for the payment of money issued by a public body.

(3) "Public body" means any county, any municipal corporation subject to the provisions of Article XI-E of the Maryland Constitution, any public corporation, or any other political subdivision of this State, or any of their instrumentalities or agencies. The term does not include the City of Baltimore.

(b) (1) Notwithstanding any other provision of law to the contrary, a public body authorized by law to issue and sell bonds may sell bonds in denominations of \$1,000 or less and in any form, if the public body determines the issuance and sale to be in the public interest.

(2) The authorized public body may sell the bonds in integral multiples.

(c) The provisions of §§ 10 and 11 of this article, and any other provision of law, including without limitation public general law, public local law, or the charter of any public body, requiring the solicitation of competitive bids or the public sale of bonds to the highest bidder or bidders, or regulating the manner of advertising the sale of the bonds or the manner in which the bonds may be sold, do not apply to the bonds issued and sold under this section. Notwithstanding any other provision of law to the contrary, any public body issuing bonds under this section may sell the bonds in any manner that it deems appropriate, including restricting the amount of bonds sold to a single purchaser.

(d) Except as otherwise provided by law, any public body issuing bonds under this section may determine the price or prices for, and the interest rate or rates to be paid on, the bonds.

(e) Any public body issuing bonds under this section shall approve and make available to purchasers of these bonds an official statement or other disclosure document that shall include, without limitation, the following:

(1) A description of the security for the bonds;

(2) A statement of the purposes for which the proceeds of the bonds will be used;

(3) A description of the financial condition of the public body issuing the bonds;

(4) The price or prices for the interest rate or rates to be paid on the bonds; and

(5) A statement of the time or times and place or places of payment of the principal of and interest on the bonds.

(f) No public body issuing bonds under this section may have issued and outstanding at the time bonds are issued more than the greater of:

(1) \$1,000,000 aggregate principal amount of such bonds; or

(2) An aggregate principal amount of such bonds equal to 10 percent of the total outstanding bonded indebtedness of the public body at the time the bonds are issued.

(g) A public body authorized by this section to issue and sell bonds in denominations of less than \$1,000 may in no case exceed the limitations of indebtedness imposed by State law, county charter, county code, or any other provision of law.

(a) (1) In this section, the following words have the meanings indicated.

(2) "Bonds" means general obligation bonds or notes, revenue bonds or notes, or other evidences of obligation by whatever name known or source of funds secured.

(3) "Bonds in registered form" means bonds issued in any form qualifying as "registered form" within the meaning of §§ 103 and 149 of the Internal Revenue Code, as amended, and any regulations promulgated or proposed thereunder, as amended from time to time.

(4) "Public body" means a municipal corporation subject to the provisions of Article 23A, a county, whether subject to the provisions of Article 25, Article 25A, or Article 25B, the Mayor and City Council of Baltimore, a sanitary commission or district, whether organized under the provisions of public general or public local law, a public corporation of the State, and a department, commission, authority, public corporation, agency or other instrumentality of a county or a municipal corporation, including Baltimore City.

(b) Notwithstanding any public general law, public local law, charter or code of any public body, or other provision of law to the contrary, any public body authorized by law to issue and sell bonds may issue and sell bonds in registered form and may establish such procedures for the registration and transfer of bonds as it may find necessary or appropriate. The power to issue bonds in registered form includes, without limitation,

the power to appoint corporate or other authenticating trustees, transfer agents, registrars, and paying or other agents, and the power to enter into agreements with custodian banks and financial intermediaries, and nominees of any of them, in connection with the establishment and maintenance by others of a central depository system for the transfer or pledge of bonds.

[Maryland Code](#) > [Debt - Public](#) > § 31

(a) (1) In this section, the following words have the meanings indicated.

(2) "Bonds" means general obligation bonds or notes, revenue bonds or notes, or other evidences of obligation by whatever name known or source of funds secured, issued by a public body.

(3) "Chief executive officer" means the county executive, mayor, president, chairman, or similar official of a public body.

(4) "Code" means the Internal Revenue Code of 1986 and includes regulations and rulings issued under that Code.

(5) "Financial officer" means the controller, the director of finance or similar official of a public body.

(6) "Public body" means a municipal corporation subject to the provisions of Article 23A, a county, whether subject to the provisions of Article 25, Article 25A, or Article 25B, the Mayor and City Council of Baltimore, a sanitary commission or district, whether organized under the provisions of public general or public local law, a public corporation of the State, and a department, commission, authority, public corporation, agency or other instrumentality of a county or a municipal corporation, including Baltimore City.

(7) "Proceeds" means moneys received from the sale of bonds, and includes any moneys deemed to be proceeds of bonds under the Code.

(b) The financial officer may establish and maintain funds and accounts for the administration, management, investment and accounting of proceeds, including any investment earnings on proceeds, that may be necessary or appropriate from time to time to comply with the Code and to establish or maintain the exclusion from gross income for federal income tax purposes of interest on the bonds.

(c) The financial officer may manage and invest proceeds, including any investment earnings on proceeds, in a manner so as to maintain the exclusion from gross income for federal income tax purposes of interest on the bonds. The financial officer may restrict the yields on investments of proceeds if and to the extent necessary to maintain the exclusion from gross income for federal income tax purposes of interest on the bonds.

(d) The financial officer may prepare and maintain records of the receipt, deposit, investment, management, disbursement and application of proceeds, including any investment earnings on proceeds, that may be necessary or appropriate from time to time to comply with the Code and to maintain or verify the exclusion from gross income for federal income tax purposes of interest on the bonds.

(e) The financial officer may establish a separate rebate fund to be used to make any payments to the United States with respect to investment earnings on proceeds that may be required from time to time by the Code. There may be separate accounts within the rebate fund. Amounts deposited to the rebate fund shall be used only for the purpose of making rebate payments, and no appropriation will be required prior to payment of any required rebates from the rebate fund to the United States. The financial officer may make payments from the rebate fund as required from time to time in order to comply with the Code and to maintain the exclusion from gross income for federal income tax purposes of interest on the bonds. Any excess moneys held in the rebate fund with respect to an issue of bonds after all required rebate payments for that issue have been made, as certified by the financial officer, shall be applied in a manner consistent with the Code.

(f) The financial officer may prepare and file from time to time with the appropriate agency of the United States any forms, information, and reports with respect to the bonds and the expenditure and investment of proceeds that may be required under the Code.

(g) The financial officer and the chief executive officer of the public body may each:

- (1) Take any other or further actions;
- (2) Enter into any agreement or covenant regarding the use of proceeds, including any investment earnings on proceeds, the deposit of moneys to the rebate fund and the making of rebate payments; and
- (3) Provide certifications of facts and estimates, that may be necessary or appropriate from time to time to comply with the Code and to establish or maintain certifications.

[Maryland Code](#) > [Debt - Public](#) > § 32

(a) The General Assembly finds and determines that it is in the best interests of the citizens of the State and of the various municipal corporations subject to the provisions of Article 23A and counties subject to the provisions of Article 25A or Article 25B to permit each public body, at the times it shall determine to be appropriate, to issue general obligation bonds, revenue bonds, or other evidences of obligation in order to fund any unfunded liability of the public body with respect to any pension plan (hereinafter defined), thereby utilizing favorable market conditions that may exist from time to time to reduce the cost of the pension plan to the public body in question or otherwise structuring and providing for pension plan liability funding in a manner consistent with the financial plans of the public body.

(b) A municipal corporation subject to the provisions of Article 23A or a county subject to the provisions of Article 25A or Article 25B that has power under any public general or public local law or charter to borrow money and to evidence the borrowing by the issuance of its general obligation bonds, revenue bonds or other evidences of obligation, by whatever name known or source of funds secured, may issue bonds ("pension liability funding bonds") for the purpose of funding any unfunded present or contingent liability of any kind under any pension plan. For purposes of this section, the term "pension plan" shall mean any existing pension or retirement plan or system under which the public body is directly or indirectly obligated to pay or cause to be paid retirement, disability, death or other benefits and that is closed to new membership. Pension liability funding bonds issued under the authority of this section may be issued for the public purposes of:

- (1) Realizing savings with respect to the aggregate cost of the pension plan being funded, on either a direct comparison or present value basis; or
- (2) Structuring or restructuring pension plan costs in a manner that (i) in the aggregate effects a reduction in the total cost of the pension plan as provided in paragraph (1) above or (ii) is determined by the issuer to be in the best interests of the issuer, to be consistent with the issuer's long-term financial plan, and to realize a financial objective of the issuer, including improving the relationship of pension plan costs to a source of payment such as taxes, assessments, or other charges or improving the benefits payable under the pension plan.

The power to issue pension liability funding bonds under this section shall be deemed additional and supplemental to the issuer's existing borrowing power. Except as otherwise provided in this section, pension liability funding bonds shall contain the terms, conditions and covenants, be payable from the taxes or other sources and be issued pursuant to the procedures that are applicable or generally made applicable to the issuer's general obligation bonds, revenue bonds, or other evidences of obligation, as the case may be, which are the same as regards source of payment as the pension liability funding bonds to be issued.

(c) Notwithstanding any limitations or other provisions to the contrary of Articles 23A, 25A, or 25B of the Annotated Code of Maryland, the charter or other authorizing legislation of the issuer, or any other local or general laws within the State, and without in any way limiting the generality of the foregoing, at the discretion of the legislative or other governing body of the issuer, pension liability funding bonds (i) may be issued without regard to any provisions of the issuer's charter or any other laws requiring public referendum before the issuance of public debt by the issuer or requiring that debt be issued only for the purpose of financing certain projects such as capital projects defined in any charter, or any other provisions that may be inconsistent with this section, (ii) may be sold by the issuer on a negotiated basis without

solicitation of bids at a price at, above or below par, (iii) may be issued in one or more series, each series being in the principal amount that the issuer determines to be required to achieve the purpose for the issuance of the pension liability funding bonds, (iv) shall bear interest at fixed rates determined by the issuer or at floating or variable rates established from time to time by a method of determination approved by the issuer, (v) may be issued as serial bonds or as term bonds with provisions for mandatory sinking fund or other annual principal redemption, provided that the principal and interest installments on the bonds need not be equal from year to year and may be consistent with the general financial plan of the issuer, and (vi) shall have a final maturity date not more than 30 years from the date of issue. The first principal installment or mandatory redemption of any pension liability funding bonds shall be payable not more than 3 years from the date of issue.

(d) The proceeds of pension liability funding bonds, in amounts determined by the issuer, may be deposited in trust with a trust company or other banking institution as trustee, in a trust fund established in the name of the issuer. Money in the trust fund may be invested and reinvested in any taxable or tax-exempt securities, obligations, or other investments and at any yields that are determined by the issuer to be consistent with the purposes for which the pension liability funding bonds were issued and with the financial plan of the municipality.

[Maryland Code](#) > [Debt - Public](#) > § 33

(a) (1) In this section the following words have the meanings indicated.

(2) "Authorizing resolution" means an administrative resolution adopted by the legislative body of a county.

(3) "County" means:

(i) Any county in the State or the Mayor and City Council of Baltimore; or

(ii) Any combination of two or more of the jurisdictions specified in item (i) of this paragraph that have entered into an agreement under the provisions of this section.

(4) (i) "Note" means any evidence of indebtedness of a county issued under the provisions of this section.

(ii) "Note" includes a note that is classified as commercial paper or as a refunding note, bonds, refunding bonds, or other obligations.

(5) "State share", with reference to a particular county on a particular date, means the aggregate amount of the anticipated State share of the costs of public school construction and capital improvements, under § 5-301 of the Education Article that:

(i) Has been approved by the Board of Public Works; and

(ii) Has not been advanced to the county.

(b) (1) (i) A county may from time to time borrow money and incur indebtedness through the issuance and sale of notes in anticipation of the receipt of all or part of the county's State share.

(ii) The amount borrowed may not exceed at any one time the amount of the State share in anticipation of the receipt of which the county sells the notes.

(iii) In the calculation of the maximum principal amount of notes that may be outstanding from time to time, the State share may not be reduced with respect to any outstanding notes except on receipt by the county of funds advanced by the State with respect to the State share and payment of notes with those funds.

(2) A county may from time to time enter into an agreement or agreements with one or more other counties to provide for the issuance and sale on a consolidated basis of notes in anticipation of the receipt of all or part of the aggregate State shares of the participating counties.

(c) (1) The principal of the notes may be paid from:

(i) The proceeds of all or part of the State share for a county; or

(ii) Any other revenues that are pledged to the payment of the notes in the authorizing resolution.

(2) The interest on the notes may be paid from any revenues, other than the proceeds of the State share for a county, that are pledged to the payment of the notes in the authorizing resolution.

(3) (i) The county may pledge its full faith, credit, and taxing power to the payment of the principal and

interest on the notes in the authorizing resolution.

(ii) If the county makes a pledge under the provisions of this paragraph, in each fiscal year that any of the notes are outstanding, the county shall levy or cause to be levied ad valorem taxes on all the assessable property within the corporate limits of the county in rate and amount sufficient to provide for or assure the payment of, when due, the principal and interest on the notes maturing in each fiscal year.

(iii) If the proceeds from the taxes levied in any fiscal year prove inadequate for the payment, the county shall levy or cause to be levied additional taxes in the succeeding fiscal year to make up any deficiency.

These policies will provide parameters for issuing debt and managing the debt portfolio and provide guidance to decision makers. Adherence to the policy helps to ensure that the municipality maintains a sound debt position.



Appendix B – Revenue Book



Revenue Book July 2011

v081811

PURPOSE

The purpose of the Revenue Book is to associate narrative aspects of the Revenue Budget to the major sources of revenue that the City depends on for its continued operations. This book is organized by Fund, and closely resembles the presentation of the budget as adopted by the Mayor and Council.

GENERAL FUND REVENUES

The General Fund draws revenue from many sources. The primary category of revenues is taxes. The next largest category is Federal, State, and County revenues generated from grants and payments for services. Each of these is described below with the expected revenue and trend data as it is available.

TAXES – REAL PROPERTY

All property is generally divided into the following categories (Sec. 6-101, Prop. Tax Art.):

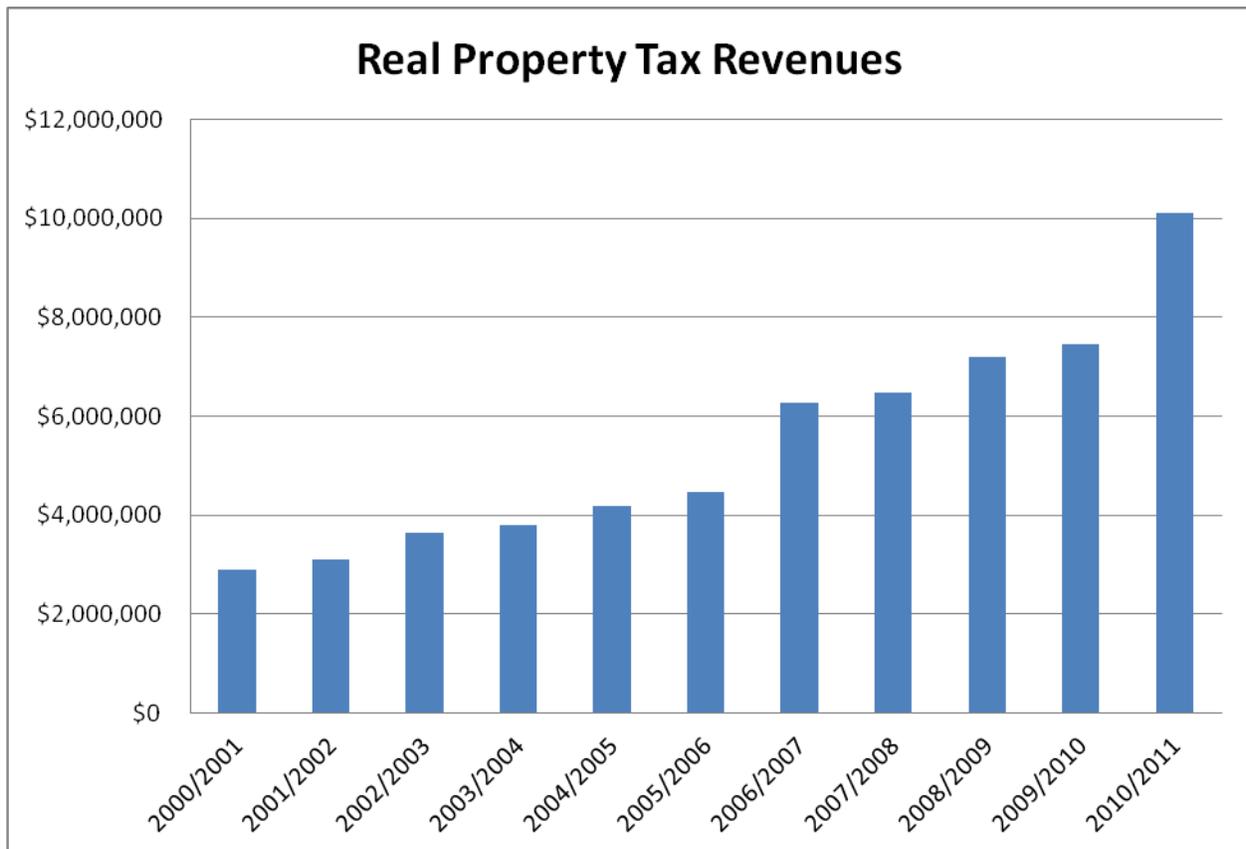
- (1) Government property;
- (2) Leasehold interests;
- (3) Operating property of railroads and public utilities;
- (4) Stock in business of manufacturing or commercial business;
- (5) ***Real property***; and
- (6) Tangible personal property.

Real property is divided into the following subclasses (Sec. 8-101, Prop. Tax Art.):

- (1) ***land that is actively devoted to farm or agricultural use; marshland;***
- (2) ***woodland;***
- (3) land owned by a country club;
- (4) land used for a planned development;
- (5) rezoned real property that is used for residential purposes;
- (6) operating real property of a railroad;
- (7) operating real property of a public utility; and
- (8) all other real property.

Real property taxes are assessment based with a 2011 rate of \$.58 per \$100 of assessed value for the City. The assessments are determined by the Maryland Department of Assessments and Taxation every three years. New assessments were distributed through the County in December 2009 for the upcoming tax year. The revenue collected is at the County level, which in turn distributes to the City based on the above rate. As of January 14, 2009, the County expected that the City of Westminster, in Group 3 of the municipality groupings, would see a 5% increase in assessment values over the previous period, equating to approximately 2% each year. In 2010 the outlook changed to flat property values, to perhaps a 5% decrease.

The current assessable base is \$17,434,699, resulting in revenue expectations of \$10.1M. For the current fiscal year the City has booked just over \$10M in revenues for real property taxes. The previous year's results were:



This shows an upward trend from FY 2001 through the current period; however it is unlikely that there will be any significant change in revenues through FY 2013.

HOMESTEAD TAX CREDITS – FY 2011 (UN-AUDITED) -\$372,050

First enacted in 1977, the program has since been amended so that homeowners may be eligible for a State tax credit if the assessment of their owner-occupied principal residence increased more than 10% over the prior year. State law requires that county and municipal governments set a Homestead Credit Percentage between 0% and 10% for purposes of local property taxation. Westminster selected 7%. Upon qualification, this credit is automatically applied to the tax bill when the assessment increases more than 10% over the prior year. Counties and municipalities have the option to set a limit lower than 10% for local tax purposes.

Added 11-14-2005 by Ord. No. 738]Pursuant to § 9-105(e) of the Tax-Property Article of the Annotated Code of Maryland, the homestead tax credit percentage for the City, effective for the taxable year beginning July 1, 2006, and subsequent tax years, shall be 107%.

The application of the tax credits in the revenue results are through a separate account. In FY2011 preliminary results (un-audited) show that these credits reduced revenues by \$372K, substantially less than in prior years, and providing a boost to the net gain in tax revenues in total. The net real property tax revenue through this period total \$10.2M.

RAILROAD & PUBLIC UTILITIES – FY 2011 (UN-AUDITED) \$203,982

Operating property is that property which is owned by a railroad or utility company and is actually devoted to the day-to-day operation of that railroad or utility. Some examples of operating property are power line rights-of-way and substations, railroad rights-of-way and yards, radio towers, etc. Operating property can be tracked by assigning the appropriate BPRUC codes for the utility company. Operating property shall be coded from assigned BPRUC codes ranging 08100 to 08700. Non-operating utility properties shall be coded from corresponding BPRUC codes assigned 10100 through 10700.

Non-operating property is that property which is owned by a utility or railroad but not used in the operation of the utility or railroad. Some examples of non-operating property are abandoned railroad and power line rights-of-way, and leased buildings or property. Operating land and improvements are centrally valued using the unit approach by the Public Utilities Section at the central office and should not be valued locally by the Supervisor. A brief description of operating improvements should be recorded on each account. Non-operating land and improvements should be valued as any other property. Caution will have to be exercised when valuing this property. The land configuration and location may render it, under certain conditions, of minimal market potential.

BUSINESS PERSONAL PROPERTY – CORPORATIONS AND SOLE PROPRIETORS – FY 2011 (UN-AUDITED) \$614,471

In Maryland there is a tax on business owned personal property which is imposed and collected by the local governments. Responsibility for the assessment of all personal property throughout Maryland rests with the Department of Assessments and Taxation. Personal property generally includes furniture, fixtures, office and industrial equipment, machinery, tools, supplies, inventory and any other property not classified as real property. The municipal amount is based on furniture and fixtures, not inventory, and not for the 1st year in business.

JURISDICTION	COUNTY RATE			TOWN/SPECIAL TAXING DISTRICT TAX RATE		
	REAL	*PERSONAL	**UTILITY	REAL	*PERSONAL	**UTILITY
Westminster	1.048	2.620	2.620	0.580	1.100	1.100

The tax rate on real property is \$.58/\$100, and the tangible property rate is \$1.10/\$100 of assessed value. With the inclusion of the Special Assessments module of the accounting software system a more automated billing capability was added. In FY 2011 the City booked more than \$600K in business personal property tax.

INCOME TAXES – FY 2011 (UN-AUDITED) \$1,424,517

STATUTE CITATION: Tax General Article, Section 2-607

SOURCE: Local Income Tax

FORMULA: The Comptroller is required to annually certify the amount of the State income tax liability of the residents of each municipality and special taxing district and to return the greater of either 17% of the county income tax liability to the respective governments or .37% of the State taxable income of municipal or taxing district residents.

These payments are deducted from the county share of the local income tax. Each county and Baltimore City are required to levy a local income tax equivalent to 1% to 3.20% of the State taxable income of their residents.

If the county tax rate falls below 2.6% of the Maryland taxable income, the amount returned to a municipality will be determined by multiplying the Maryland taxable income by a factor obtained by dividing 2.6% by the county income tax rate.

DISTRIBUTION: The State Comptroller pays each municipality and special taxing district its share of the local income tax quarterly. The Comptroller also makes other payments throughout the year to account for delinquent tax returns and finalization of the individual accounts at the end of the fiscal year. In FY 2011 the City received \$1.4M in income tax revenues.

CONDITIONS: None.

CONTACT:

Comptroller of the Treasury
Revenue Administration Division
Telephone: 410/260-7797
E-mail: jfrostbutter@comp.state.md.us

ADMISSIONS & AMUSEMENTS TAX – FY 2011 (UN-AUDITED) \$183,369

STATUTE CITATION: Tax General Article, Sections 4-102 through 4-105; Sections 2-201 and 2-202

SOURCE: Municipal tax on revenue derived from entertainment and amusement activities within the municipal boundaries.

FORMULA: Municipalities may levy a tax on the gross receipts of a wide variety of entertainment and amusement activities which take place within their jurisdiction. The taxable activities generally include:

1. Use of a game of entertainment.
2. Amounts charged for admission within an enclosure in addition to the initial charge for admission.
3. Amounts charged for the use or rental of sporting or recreational equipment or recreational facility.
4. Amounts charged for refreshment, service or merchandise at any hotel room, restaurant, hall, nightclub or other similar place where dancing privileges, live music or other entertainment is provided for the patrons. The Comptroller has divided the activities into 24 categories, including: athletic events, concerts, nightclubs, and use of coin-operated amusement machines. The gross receipts from these activities may be taxed at a rate of up to 10%. Each category may be taxed at a different rate. State authorized exemptions currently include: bowling alleys, boxing and wrestling matches, certain bingo events, charter fishing, concerts, a variety of charitable, religious, and non-profit activities, and arts and entertainment enterprises.

If the activity is also subject to the State sales tax or use tax, the combined total tax on the gross receipts may not exceed 10%. Since the State sales tax is 5%, this means that the local admissions and amusement tax may not exceed 5% on such activities as the rental of boats, golf carts, horses, skates, skis, or the sale of refreshments and merchandise where there is live entertainment.

DISTRIBUTION: Each person or firm subject to the tax is required to pay its respective taxes to the State Comptroller by the 10th of each month. The Comptroller deducts and retains an amount of revenue sufficient to cover the cost of administering the program. The balance of the taxes collected are paid back to the respective governments from which the revenues originated within 20 days of the end of each calendar quarter. The revenue expected by the City of Westminster is approximately \$200K annually.

CONDITIONS:

1. The proper local official must notify the Comptroller at least 60 days in advance of any change in the rate of taxation of on activity.
2. If a municipality levies an amusement tax, the county may not levy an amusement tax on activities within the municipal boundaries.

CONTACT:

Comptroller of the Treasury
Revenue Administration Division
Telephone: 410/260-7790
E-mail: jfox@comp.state.md.us

HIGHWAY USERS TAX REVENUES – FY 2011 (UN-AUDITED) \$58,151

STATUTE CITATION: Transportation Article, Sections 8-401 through 8-413 and Sections 8-504 and 2-118(b) (2)

SOURCE: Funds certified to the Gasoline and Motor Vehicle Revenue Account in the Transportation Trust Fund, including: the gasoline tax, vehicle titling tax, vehicle rentals sales and use tax, and specified vehicle registration fees.

FORMULA: Highway user revenues are divided among the State (70%) and the counties and municipalities (30%). Baltimore City receives the greater of \$157.5 million or 11.5% of the State's revenues and the counties and municipalities receive 30% of the State's revenues less the amount distributed to Baltimore City. County area shares are determined by apportioning half of the fund on the basis of each county's proportionate county road mileage (compared to the State total) and the remaining half on the basis of proportionate automobile registrations within each county area. Deductions may be made by the Comptroller from a county's share if the county has failed to meet the debt service requirements for county transportation bonds issued by the State. The Secretary of Transportation may also reduce local appropriations by the amount necessary to correct individual instances of noncompliance concerning State standards of uniformity for traffic control.

Funds within a county area are then divided between the county and municipalities located within the county. One half of the funds are divided between the county and the municipalities on the basis of proportionate road mileage.

The other half of the funds is divided proportionately between the county and municipalities on the basis of motor vehicle registrations.

DISTRIBUTION: Distributions are made monthly to municipalities by the State Comptroller.

CONDITIONS: On or before December 31 of each year, each municipality must complete a form officially requesting its share of Highway User Revenues. In addition, a report must be completed indicating any changes within the past year in the amount of road mileage within the municipality. Both the form and the report must be filed with the Bureau of Highway Statistics of the State Highway Administration.

ELIGIBLE USES: Highway user revenues may only be used to pay or finance:

1. The cost of transportation facilities, including airport facilities, highway facilities, port facilities, rail facilities, and transit facilities.
2. The construction, reconstruction, or maintenance of roads or streets.
3. Debt service on bonds or other evidences of obligation lawfully issued by or for the municipality for the construction, reconstruction, or maintenance of roads or streets. Specifications for the construction or reconstruction of streets or roads must be approved in advance by the State Highway Administration.

4. The establishment and maintenance of footpaths, bridle paths or horse trails, and bicycle trails.
5. The matching of the federal share of highway aid if the funds are not otherwise available and the approval of the State Highway Administration, the State Treasurer and the State Comptroller has been granted.

LICENSES & PERMITS REVENUES – FY 2011 (UN-AUDITED)

Parking Permits – Garages - Surface Lots

Parking Permits – Garages	\$79,277
Parking Permits – Surface Lots	\$43,355

Beer, Wine & Liquor Permits

\$11,665

Traders Licenses

\$74,509

Building & Equipment Permits

\$4,335

Cable Television Franchise Fee

\$85,618

GRANTS FROM FEDERAL GOVERNMENT – FY 2011 (UN-AUDITED) \$0

The City’s Public Housing Agency receives approximately \$2.2M each year in housing assistance and administrative funding from the US Department of Housing and Urban Development.

GRANTS FROM STATE GOVERNMENT – FY 2011 (UN-AUDITED) \$233,343

The City generally receives Project Open Space funding from the State of Maryland each year, in varying amounts depending on the State budget appropriations and sharing. The City has recently completed the Wakefield Valley community trail project, the Skate Park, and several other projects with this funding. Carroll County provides a percentage match as budgets allow.

POLICE PROTECTION – FY 2011 (UN-AUDITED) \$240,512

STATUTE CITATION: Article 41, Sections 4-401 through 4-406

SOURCE: State Grant

FORMULA: The State allocates funds to county areas (Baltimore City receives \$.50 per capita) based on factors of population density, net taxable income, assessable base, and per capita police expenditures. The funds are divided between a county and its municipalities on the basis of relative police expenditures for the immediately preceding fiscal year. If a municipality accounts for 25% of the police expenditures for a county, the next fiscal year it will receive 25% of the police aid grant for that county.

In addition to the regular police aid grant described above, counties and municipalities receive a supplemental grant each year of \$2.50 per capita (population estimates are provided annually by the State Department of Health and Mental Hygiene).

Municipal governments also receive in police aid an additional \$1,800 per full-time sworn police officer based on the number of police officers employed in the immediately preceding fiscal year.

DISTRIBUTION: Payments are made by the State Comptroller to counties, Baltimore City, and qualifying municipalities in approximately equal amounts each quarter.

CONDITIONS: A municipality must have annual expenditures for police protection that exceed \$5,000 and must employ at least one qualified full-time police officer, as determined by the Superintendent of the Maryland State Police. If a municipality fails to meet the minimum standards of police qualifications for two successive years, the municipality forfeits its police aid grant.

CONTACT:

Maryland State Police
Planning, Research, Inspection Division
Telephone: 410/653-4384 or 410/653-4302

TRAFFIC SAFETY & OVERTIME FUNDING – FY 2011 (UN-AUDITED) \$24,744

16.727 COMBATING UNDERAGE DRINKING

Program Description: To support and enhance efforts by states, in cooperation with local jurisdictions, to enforce underage drinking by prohibiting the sale of alcoholic beverages or the consumption of alcoholic beverages by minors.

Formula Description: In fiscal year 2001 a total of \$25 million was appropriated and allocated. These funds will be disbursed through assistance awards of \$360,000 to each state and the District of Columbia discretionary funds for \$6,640,000.

FY09 (expense)	FY10 (appropriation)	FY11 (estimated)
\$ 475,058	\$ 350,000	\$ 360,000

DOMESTIC VIOLENCE GRANT – FY 2011 (UN-AUDITED) \$47,592

16.738 BYRNE– JUSTICE ASSISTANCE GRANT

Program Description: To provide states and units of local government with funds to provide additional personnel, equipment, supplies, contractual support, training, technical assistance, and information systems for criminal justice

Formula Description: The JAG formula includes a state allocation consisting of a minimum base allocation with the remaining amount determined on a population and Part 1 violent crime statistics, and a direct allocation to units of local government. Once the state allocation is calculated, 60 percent of the funding is awarded to the state and 40 percent to the eligible units of local government. State allocations also have a mandatory "pass through" requirement to locals, calculated by the Bureau of Justice Statistics (BJS) from each state's crime expenditures. There is no match required at the federal level although states and units of local government may require match from sub-grantees.

The current grant of \$63,570 runs from January 1, 2011 through September 30, 2011.

PROGRAM OPEN SPACE

Program Open Space (POS) is a nationally recognized program with two components, a local grant component often called Local side POS and a component that funds acquisitions by the State. The first component provides financial and technical assistance to local subdivisions for the planning, acquisition, and/or development of recreation land or open space areas, including dedicated funds for Maryland's state and local parks and conservation areas. Established under the Department of Natural Resources in 1969, POS symbolizes Maryland's long term commitment to conserving our natural resources while providing exceptional outdoor recreation opportunities for our citizens.

GRANTS FROM COUNTY GOVERNMENT

PROGRAM OPEN SPACE COUNTY MATCH

CITY/COUNTY SERVICES REVENUE SHARING – FY 2011 \$905,603

The City generally receives approximately \$850K as a result of the Town-County Agreement. Even with the budget pressures from the State placing more financial burdens on the County fiscal picture, the Commissioners have maintained support for local government through this agreement, and other cost sharing programs.

GENERAL FEES

GENERAL GOVERNMENT

Special Capital Benefit Assessment

[Amended 12-11-1995 by Ord. No. 606; 11-27-2000 by Ord. No. 661; 11-22-1999 by Ord. No. 645; 7-22-2002 by Ord. No. 682; 1-27-2003 by Ord. No. 694]

- A. From and after the effective date of this chapter, in any instance in which the City approves a building permit for any building, dwelling, apartment, living unit or other structure within the corporate limits of the City, as herein set forth, a special benefit assessment is hereby levied and imposed upon the affected real property, to be paid by its owner in the amount or amounts as follows:

[Amended 6-14-2004 by Ord. No. 716

Editor's Note: This ordinance also provided that it take effect 1-1-2005.

Type of Use

Amount of Assessment

Dwellings and Dwelling Units (including mobile homes)

Each single-family dwelling unit or the first unit in a multifamily dwelling unit as defined in Chapter [164](#) of this Code: \$3,200

Each dwelling unit in a multifamily dwelling unit over and above the first unit:

1-bedroom or efficiency	\$2,560
2-bedroom	\$2,720
3-bedroom	\$2,880
4-bedroom	\$3,040

Industrial Manufacturing

Minimum (includes buildings containing up to 5,000 square feet total floor space) \$3,200

Next 10,000 square feet \$0.64 per square foot

Next 15,000 square feet \$0.61 per square foot

All over 30,000 square feet \$0.58 per square foot

Industrial Warehousing

Minimum (including buildings containing up to 2,000 square feet total floor space)	\$3,200
Next 3,000 square feet	\$0.64 per square foot
Next 5,000 square feet	\$0.58 per square foot
Next 20,000 square feet	\$0.49 per square foot
All over 30,000 square feet	\$0.38 per square foot
Schools and Colleges, Including Dormitories (students and staff)	
1 to 100 persons	\$5,440
101 to 250 persons	\$9,600
251 to 400 persons	\$14,080
400 to 1,000 persons	\$18,400
Each additional 400 persons or fraction thereof over 1,000	\$22,400
Hospitals, Care Homes and Nursing Homes	
1 to 20 beds	\$5,440
21 to 60 beds	\$9,600
Each additional bed over 60	\$224
Hotels and Motels	
1 to 10 rooms	\$3,200
11 to 50 rooms	\$5,440
Each additional bed over 50	\$256
Commercial (retail, wholesale and business offices)	
Minimum (includes building containing up to 5,000 square feet total floor space)	\$3,200
Next 5,000 square feet	\$0.64 per square foot
Next 10,000 square feet	\$0.58 per square foot
All over 20,000 square feet	\$0.49 per square foot

B. In any instance in which an existing structure is altered to add additional dwelling units, commercial units or business offices, there shall be imposed a special benefit assessment of \$480 plus \$0.64 per square foot for each unit or office added. However, in no event shall the cumulative assessments for said alterations exceed 75% of the assessment for new construction.

[Amended 6-14-2004 by Ord. No. 716 Editor's Note: This ordinance also provided that it take effect 1-1-2005.]

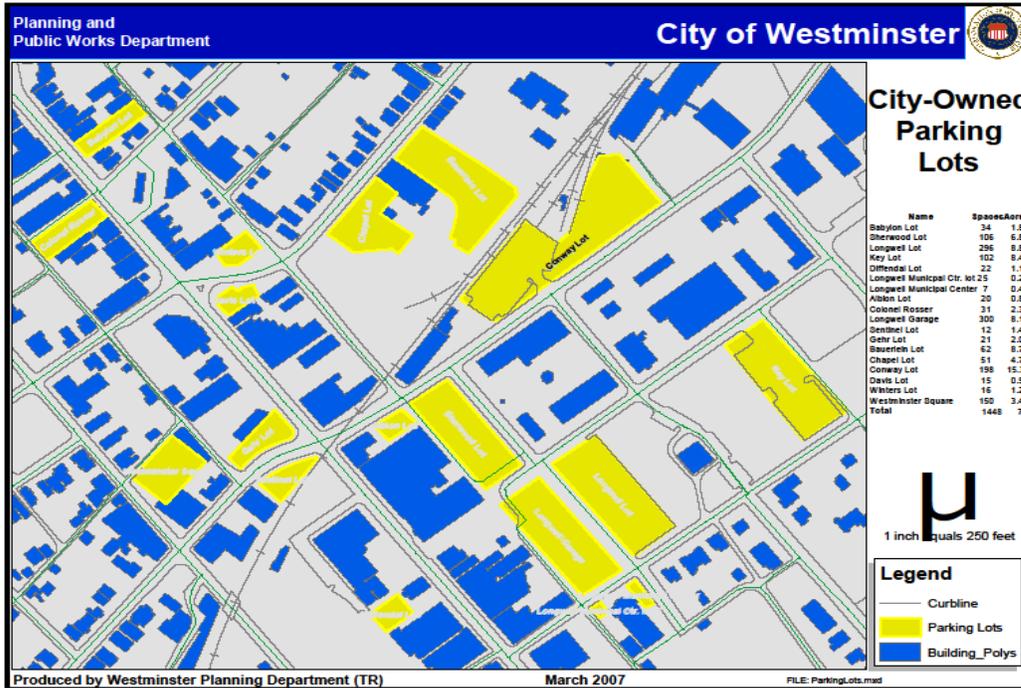
C. In any instance in which an industrial or commercial structure is altered to add additional square footage, there shall be imposed a special benefit assessment in accordance with the schedule hereinbefore set forth in Subsection A hereof. Expansion of existing structures shall be allowed credit for previously paid special benefit assessments in all types of uses except dwellings and dwelling units and planned unit developments.

D. In any instance in which a school or college expands existing structures or constructs new buildings for nonresident use, there shall be imposed a special capital benefit assessment in accordance with the schedule entitled "Industrial Warehousing." In the instance where a school or college adds or expands its residential buildings, a special capital benefit assessment shall be imposed in accordance with the subsection of the schedule entitled "Dwellings and Dwelling Units," or, in the event of construction of

dormitories, the schedule entitled "Schools and Colleges, Including Dormitories" shall be applicable. In any instance in which a school or college expands existing structures

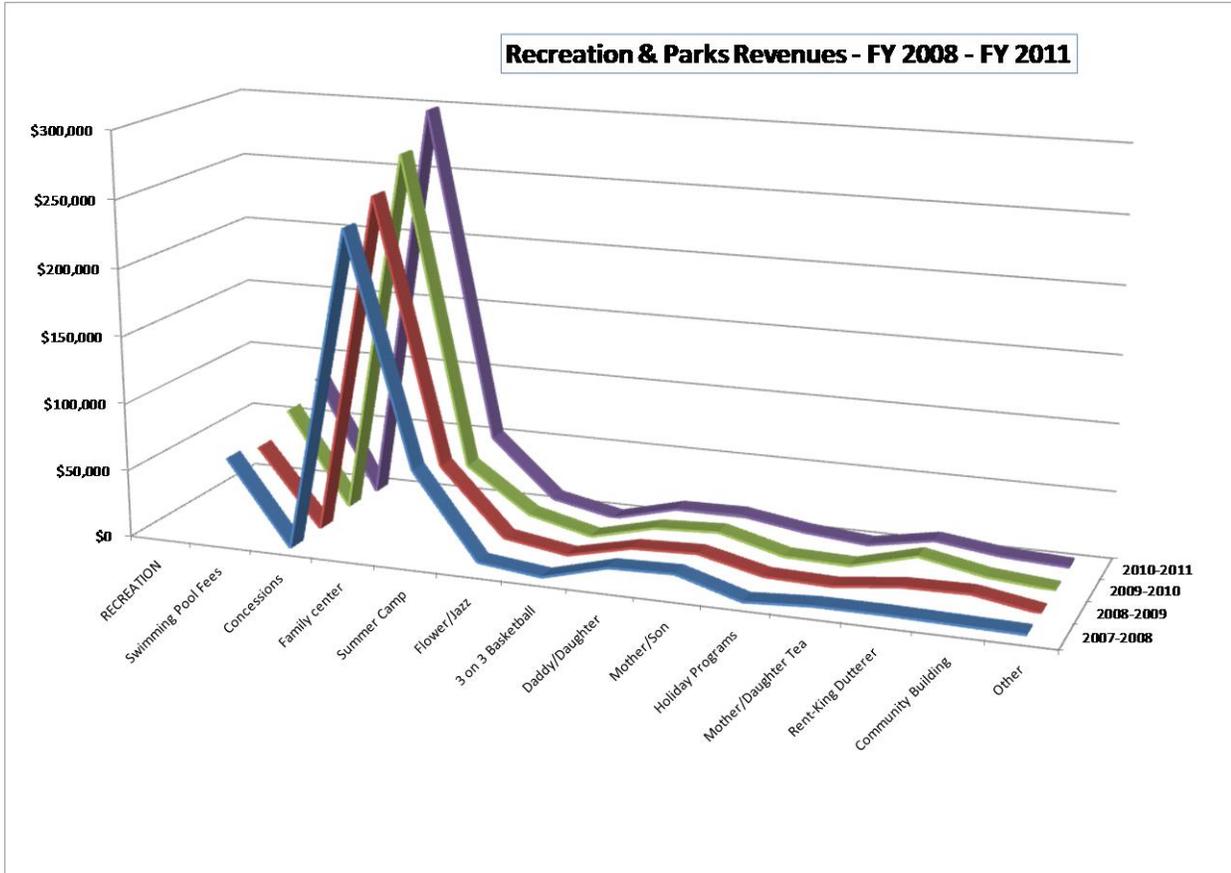
The Special Capital Benefit Assessment fees assessed in FY 2011 were \$95,057.

HIGHWAY & STREETS - PUBLIC PARKING FACILITIES



Parking Meters	\$ 145,703
Meter Violations	\$ 11,753
Summons – Police	\$ 25,589
Municipal Infractions – Code Enforcement	\$ 4,810
Parking Fees – Lot Rental	\$ 3,295
	\$ 191,150

RECREATION PROGRAMS



SEWER AND WATER REVENUES

There are two major sources of funding for these two funds:

- Commodity Consumption
- Capital Benefit Assessments

COMMODITY CONSUMPTION

RATE MODEL STRUCTURE OVERVIEW

- Model is “driven” by expenditure level compared to consumption levels
 - Operating Budget Expenditures
 - Capital Improvement Program Projects
 - 90% consumption of anticipated levels
- Model is consumer driven
 - The consumers that “drive” the costs of the systems are the “1 EDU” population, 5/8” and ¾” meters
 - In peak periods these are the consumers that stress the system thereby driving the costs upward
 - 85% of the consumption is by 81% of the customers; they consume under 18,000 gallons/quarter
- Model has a pricing component
 - 1 EDU is the base pricing, 5/8” and ¾” meter sizes, assumes 250 gallons consumed each day
 - 1 EDU pricing structure also provides conservation incentive

- +1 EDU customers (large meters) are priced lower than conservation levels, but higher than small meter consumers
- Revenue balances to operating budget
 - There is a 10% conservation assumption built into the model
 - Operating loans are carried forward into FY2011 – 2012
 - \$1M+ for Water Fund
 - \$.5M for Sewer Fund
 - Loans are projected to repay beginning in 2014
 - Growth projects are modeled to begin in 2014
 - Reserves are calculated for all scenarios
- Model was been developed for a July 1, 2009 implementation
 - The FY 2011 rate structure was also adopted for FY 2012.

Water and Sewer Proposed Rates

Fixed Quarterly Charge <u>Everyone</u>	Meter Size	AWWA Meter Eqv.	Estimated Monthly Bay Restoration Fee	Proposed July 1, 2009 - June 30, 2010				Proposed July 1, 2010 - June 30, 2011			
				Inside City		Outside City		Inside City		Outside City	
				Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer
Tier 1 - 5/8"	1.00	\$2.50	\$22.41	\$18.57	\$23.31	\$26.88	\$23.09	\$19.13	\$24.71	\$26.88	
Tier 1 - 3/4"	1.00	\$2.50	\$22.41	\$18.57	\$23.31	\$26.88	\$23.09	\$19.13	\$24.71	\$26.88	
Tier 2 - 1"	2.50	\$6.25	\$56.04	\$46.43	\$58.29	\$67.19	\$57.72	\$47.82	\$61.78	\$67.19	
Tier 2 - 1 1/2"	5.00	\$12.50	\$112.07	\$92.85	\$116.57	\$134.39	\$115.44	\$95.64	\$123.57	\$134.39	
Tier 2 - 2"	8.00	\$20.00	\$179.32	\$148.56	\$186.52	\$215.02	\$184.70	\$153.02	\$197.71	\$215.02	
Tier 2 - 3"	16.00	\$40.00	\$358.63	\$297.13	\$373.03	\$430.04	\$369.39	\$306.04	\$395.41	\$430.04	
Tier 2 - 4"	25.00	\$62.50	\$560.37	\$464.26	\$582.86	\$671.94	\$577.18	\$478.19	\$617.83	\$671.94	
Tier 2 - 6"	50.00	\$125.00	\$1,120.73	\$928.53	\$1,165.72	\$1,343.88	\$1,154.35	\$956.38	\$1,235.66	\$1,343.88	
Tier 2 - 8"	80.00	\$200.00	\$1,793.17	\$1,485.64	\$1,865.15	\$2,150.21	\$1,846.96	\$1,530.21	\$1,977.06	\$2,150.21	

Water Usage Charge

Tier 1 Rates

Unit Rate	Inside City - Water	Outside City - Water	Inside City - Water	Outside City - Water
per 1,000 gallons				
0 - 18,000	\$3.80	\$4.99	\$3.92	\$5.29
over 18,000	\$9.51	\$12.49	\$9.79	\$13.24

Tier 2 Rates

Unit Rate	Inside City - Water	Outside City - Water	Inside City - Water	Outside City - Water
per 1,000 gallons	\$5.13	\$6.74	\$5.29	\$7.15

Sewer Usage Charge

Unit Rate (per 1,000 gallons)	Inside City - Sewer	Outside City - Sewer	Inside City - Sewer	Outside City - Sewer
	\$4.50	\$6.93	\$4.63	\$6.93

RATE MODEL SUMMARY

- The rate structure in Ordinance 802 provides:
 - Breakeven rates in Year4;
 - Operating loans totaling \$1.49M
- Changing the implementation by phasing over 4 years provides:
 - Artificially lower rates for 4 years, higher rates beginning in 3rd year;
 - Additional loan commitment of \$748K in the Water Fund

Appendix C – Three Year Comparison – Staffing Schedule

DEPARTMENT	FISCAL YEARS					
	2010/2011		2011/2012		2012/2013	
	FULL-TIME	PART-TIME	FULL-TIME	PART-TIME	FULL-TIME	PART-TIME
Office of the Mayor	0	0	0	0	0	0
City Administrator	3	0	3	0	3	0
City Clerk	0	0	0	0	0	0
Administrative Services	0	0	0	0	0	0
Housing	3	0	3	0	3	0
Technology Services	2	0	2	0	3	0
Finance	7	0	6	0	6	0
Human Resources	3	0	3	0	3	0
Inspection & Code Enforcement	1	0	1	0	1	0
Planning, Zoning, & Development	5	0	5	0	5	0
Engineering	3	0	3	0	3	0
Recreation & Parks	8	5	9	4	9	4
Police Administrative/Civilian	14	0	14	0	14	0
Police Sworn	45	0	45	0	43	0
Public Works Administration	1	0	3	0	3	0
Streets	20	0	20	0	19	0
Utilities	14	0	14	0	13	0
Wastewater	13	0	13	0	13	0
Water	10	0	10	0	10	0
CITY STAFFING LEVELS	152	5	154	4	151	4

DEPARTMENT	FISCAL YEARS					
	2010/2011		2011/2012		2012/2013	
	FULL-TIME	PART-TIME	FULL-TIME	PART-TIME	FULL-TIME	PART-TIME
General Operations	36	5	35	4	36	4
Public Safety	59	0	59	0	57	0
Public Works	58	0	60	0	58	0
FUND TOTALS	158		158		155	

FT	PT	Position	Department
2009/10 – 2010/11	-1	City Clerk	Office of the Administrator

-1	Community Development Specialist	Planning, Zoning, & Development
-1	Administrative Coordinator	Recreation
-3	Equipment Operators	Street Department
-1	Risk Coordinator	Human Resources
-1	Family Self-Sufficiency Coordinator	Administrative Services
-1	Director, Administrative Services	Administrative Services
1	Senior Technical Support Specialist	Technology

Total Staffing Change -8

	FT	PT	Position	Department
2010/11 – 2011/12	1		Administrative Coordinator	Public Works
	1		Assistant Director of Public Works	Public Works
	1	-1	Program Assistant	Recreation
	-1		Utilities Specialist	Finance

Total Staffing Change 1

	FT	PT	Position	Department
2011/12 – 2012/13	-1		Staff Assistant	Office of the Administrator
	1		Assistant City Clerk	Office of the Administrator
	1		Senior Technical Support Analyst	Technology Services
	-1		Private First Class CID	Police
	-1		Captain – Administrative Bureau	Police
	1		Community Programs Specialist	Planning, Zoning, & Development
	-1		Cultural & Natural Resources Planner	Planning, Zoning, & Development
	-1		Equipment Operator	Streets
	-1		Administrative Assistant (Certified)	Utility Maintenance

Total Staffing Change -3



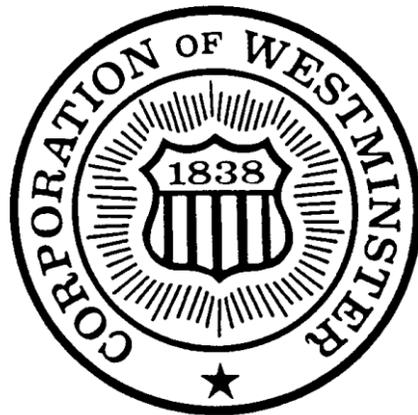
Appendix D – Salary Structure

Grade	Job Title	Titles	Positions
A	Custodian, Recreation Assistant I	2	6
B	Cadet	1	1
C	Equipment Operator, Housing Specialist, Non-Certified Operator, Parking Enforcement Officer, Program Assistant, Recreation Assistant III	6	17
D	Administrative Coordinator, Certified Operator, Communications Specialist, Meter Reader, Senior Equipment Operator	5	35
E	Accounting Specialist, Administrative Assistant – Certified, Code Inspector, Family Center Manager, Mechanic, Police Officer Candidates, Property Management Specialist, Senior Communications Specialist, Shift Supervisor	9	13
F	Arborist, Chemist, Group Leader, Probationary Police Officer/Private First Class, Senior Accounting Specialist, Senior HR Specialist, Senior Technical Support Specialist, Assistant City Clerk, Community Programs Specialist	9	32
G	Communications Supervisor, Corporal, Engineering Specialist, Senior Construction Inspector, Senior Operator	5	10
H	Assistant Superintendent, Comprehensive Planner, Sergeant	3	12
I	Administrator - Economic Development, Lieutenant, Superintendent,	3	11
J	Accountant, Accounting Manager, Assistant Director - Recreation & Parks, Captain, Manager – Human Resources, Manager - Housing, Senior Engineer, Manager – Technology, Senior Technical Support Analyst	9	10
K	N/A	0	0
L	N/A	0	0
M	Assistant Director - Public Works, Deputy Chief (Major), Director - Planning, Zoning & Development, Director, Recreation & Parks, Director - Finance	5	5
N	N/A	0	0
O	N/A	0	0
P	Chief of Police, Director - Public Works	2	2
Q	City Administrator	1	1
		60	155



Appendix E – Capital Improvements Program FY 2012 to FY 2017

City of Westminster, Maryland Capital Improvements Program FY 2012 to FY 2017



Mayor and Common Council of Westminster

Kevin R. Utz, Mayor
Susan Albert
Tony Chiavacci

Damian Halstad, Council President
L. Gregory Pecoraro
Dr. Robert P. Wack

City Administrator

Marge Wolf

Director of Planning, Zoning and Development

Thomas B. Beyard

Planning and Zoning Commission Review: April 13, 2011
Mayor and Common Council Public Hearing: May 2, 2011
Mayor and Common Council Adoption: May 9, 2011

Version 4

Capital Improvement Program

INTRODUCTION

As part of the overall budget process, the City Administrator, in coordination with the directors of the City's various departments, prepares a six-year CIP, which must be approved by the Mayor and Common Council on or before June 15th in conjunction with the City's budget. The CIP must be submitted to the Planning and Zoning Commission for review and comment prior to its adoption. Once adopted, the City Administrator shall include the projects contained in first year of the approved six-year CIP in the City's operating budget.

The use of the CIP to make annual expenditures for public improvements is one of the best ways to implement the Comprehensive Plan. It forms the link between the budgetary process and the planning process. The City coordinates the CIP with the City's Comprehensive Plan and development regulations, such as zoning and subdivision ordinances. Additionally, construction projects for which State funds are utilized must be consistent with the Comprehensive Plan.

The CIP consists of project descriptions and tables showing the sources of revenue and expenditures by year. It lists major non-recurring expenditures for public facilities such as playgrounds, street construction and sewage and water treatment plants and facilities. Costs associated with capital projects include architectural and engineering fees, feasibility studies, land appraisal and acquisition, construction, and related equipment for new facilities.

The CIP designates a priority level for each project. Those categories include:

1. **Mandatory** projects which are required to be completed as a matter of law, legal agreement (i.e. Consent Order) or grant agreement.
2. **Priority 1** projects which are urgent and cannot reasonably be postponed. These may be needed to complete an essential, or partially completed project, maintain a minimum standard of an established departmental program or to address an emergency situation.
3. **Priority 2** projects which are considered necessary and which should be completed within a few years time in order to meet anticipated needs of a departmental program, for replacement of unsatisfactory facilities and also reflect future cost savings.
4. **Priority 3** projects which are considered desirable and may be needed for property acquisition for a departmental program. The exact timing of these projects can be determined once funds are available.

The type, scale, timing and location of new development will affect the public costs of providing facilities and services. The CIP can save the City money by coordinating capital projects as well as through advance acquisition of land for future facilities. Public facilities also play an important role in determining when, where and how much private sector development will occur. The CIP outlines the public sector's development by identifying:

1. What capital projects and facilities will be built, repaired, replaced, or purchased;
2. Where these projects are located; and,
3. When the projects are scheduled to take place.

There is a growing awareness of the value of budgeting for public facilities. This is especially true in light of significant reductions in funding from the State of Maryland due to the economy. The decline in intergovernmental funding has placed greater fiscal pressure on the City to fund capital improvements, facilities and equipment with local funds. To the greatest extent possible, the City has tried to maximize outside financial resources and minimize debt financing and property tax increases. However, if and when the City must borrow funds for capital improvements, expenditures and equipment, bond rating agencies will view the adoption of a CIP as conscientious long-range fiscal planning that will likely lead to lower interest rates and financing charges for debt. Additionally, if the decision is made to increase the property tax rate to fund capital improvements, the City's spending priorities will be transparent to the public.

CAPITAL IMPROVEMENTS PROGRAM SCHEDULE

The City Administrator prepares the proposed six-year CIP in January and February of each year. In March, the CIP is presented to the Planning and Zoning Commission for review and comment. In April, the Mayor and Common Council hold a public hearing on the CIP, as part of the City's overall budget process. Thereafter, the Mayor and Common Council must adopt the CIP, along with the City's budget, no later than June 15th. The City Administrator shall include the projects contained in first year of the approved six-year CIP in the City's operating budget. The Mayor and Common Council shall also make tax levies and set utility rates and other charges deemed necessary to finance the City's budget.

SUMMARY OF PROJECTED CAPITAL EXPENDITURES

Table 1 provides a summary of the proposed capital expenditures for the CIP for FY 2012 to FY 2017. Capital expenditures for Administrative, Police, Recreation, Streets, Planning and Facilities are all General Fund projects, although some may include other fund sources (i.e. Sewer and Water). Capital expenditures for Sewer and Water fall under Sewer and Water Fund projects.

The CIP for FY 2011 to 2016 General Fund requirements resulted in the assessment of a \$.14/\$100 "Capital Tax". The Capital Tax was intended to raise approximately \$2.6 million in revenue that was targeted for Priority 1 capital projects. Without the additional revenue, these projects would not be completed. Priority 1 capital projects and purchases include street repairs, storm drains upgrades, vehicle replacements and equipment replacements. Any Capital Tax revenue that carries over to future years will be accounted for in a capital reserve fund, to keep these funds segregated from the rest of the budget.

Water and Sewer projects will continue to be the major focus of the CIP. In FY 2011, the City began a number of significant water supply projects including engineering for the combined Gesell Well (which is partially funded with private dollars) and the Little Pipe Creek Intake project, and some preliminary work on the Big Pipe Creek Pipeline and Wellfield project. These projects are projected to provide significant new water resources to the City. The City has also completed a portion of the preliminary engineering work on the Enhanced Nutrient Removal (ENR) upgrade to the Wastewater Treatment Plant. This proposed \$27 million project will be funded by the Maryland Department of the Environment (MDE), with approximately \$19 million in grant funds and the remaining \$8 million in loan funds. The City has also proposed a separate, but related, \$9 million project named the Wastewater Treatment Plant expansion project. The adoption of increases in utility rates and various fees and charges in FY 2009 provide a strong local funding source for future water and sewer projects.

The six-year CIP includes a significant amount of funding to repair and upgrade City streets that were rated levels 3 to 5 by the Street Department, with level 1 being a like new condition. The cost to repair and upgrade these streets was estimated at approximately \$6.7 million taking into account the increasing cost of materials and labor. Approximately \$1.433 million will be expended by June 30, 2011, with the remainder in FY 2012-2017. Additionally, the CIP proposed \$855,000 in storm drain repairs and improvements in FY 2011. Those road

and storm drain projects were deemed to be high priority and a majority of this work, with the exception of Clifton Boulevard, will also be completed by June 30, 2011.

SUMMARY OF FUNDING SOURCES

Table 2 provides a summary of the eight (8) main funding sources for the proposed six-year CIP for FY 2012 to FY 2017. The CIP reflects a significant grant and loan from MDE to fund upgrades to the Wastewater Treatment Plant. Expenditures for other projects are paid from the General Fund, benefit assessments, water and sewer rates and other sources. The category called “Carryover” reflects money programmed and budgeted in previous years for various projects that was not spent in that time period and thus was carried forward to FY 2012. The Carryover amount includes money from the General, Water and Sewer budgets, grants from Federal, State and County sources, private contributions and other sources. The City’s General fund amounts to approximately 26% of the total CIP revenues. Table 2 provides fund source information from a broad overview perspective; the actual budget will include actual fund source information and source adjustments, none of which should substantially change Table 2.

GENERAL FUND REVENUES

The list below indicates the General fund revenues used to fund the City’s CIP for FY 2012 to FY 2017. General fund revenues include property taxes as well as many other sources including grants from various Maryland agencies.

- General Revenue (GR)
- Carryover (CO)

SEWER FUND REVENUES

The list below indicates the Sewer fund revenues used to fund the City’s CIP for FY 2012 to FY 2017. Borrowed funds are repaid from sewer rates.

- Sewer Revenue (SR)
- Sewer Benefit Assessment (SBA)
- Maryland Department of the Environment Grant (MDEG)
- Maryland Department of the Environment Load (MDEL)
- Carryover (CO)

WATER FUND REVENUES

The list below indicates the water fund revenues used to fund the City’s CIP for FY 2012 to FY 2017. Borrowed fund are repaid from water rates.

- Water Revenue (WR)
- Water Benefit Assessment (WBA)
- Carryover (CO)

INDIVIDUAL CAPITAL IMPROVEMENT PROJECTS

Table 1 shows a summary of the City’s capital expenditures for FY 2012 to FY 2017. Table 2 shows a summary of sources of funds for the City’s CIP for FY 2012 to FY 2017. Table 3 shows a summary of individual expenditures that are included in the City’s CIP for FY 2012 to FY 2017. The summary is organized by department and shows the project name, project number, funding source, project priority and the funding amount for each year of the CIP, including carryover funds brought forward from previous years.

Summary of Individual Projects (in thousands) for the CIP for FY 2013 - 2018											
Capital Improvement Program FY 2013 to FY 2018 (In Thousands of Dollars)											
General Government											
	Project	Fund	Pri	CO\$	2013	2014	2015	2016	2017	2018	Total
Technology Services											
VOIP System	INF08-5	G/W/S	M		30.0	30.0	30.0	30.0	30.0	30.0	180.0
Server Virtualization	INF09-1	G/W/S	M		50.0	50.0	50.0	50.0	50.0	50.0	300.0
Enterprise Vault Archive	INF09-2	G/W/S	M		22.5	22.5	22.5	22.5	22.5	22.5	135.0
FMS Module(s)	INF09-3	G/W/S	1		15.0	15.0	15.0	0.0	0.0	0.0	45.0
GIS Server	INF10-1	G/W/S	1	69.5	0.0	0.0	0.0	0.0	0.0	0.0	69.5
Technology Services Total				69.5	117.5	117.5	117.5	102.5	102.5	102.5	729.5
Police Department											
Replacement Police Vehicles	POL08-1	Gen	1		30.0	113.0	108.0	111.0	140.0	168.0	670.0
Replacement Radio System	POL10-1	Gen	1		60.0	0.0	0.0	0.0	0.0	0.0	60.0
CAD/RMS	POL09-1	Gen	1	27.4	0.0	0.0	0.0	0.0	0.0	0.0	27.4
Police Department Total				27.4	90.0	113.0	108.0	111.0	140.0	168.0	757.4
Recreation Department											
Longwell Family Center Upgrades (08-4)	REC10-11	Gen	2		0.0	0.0	85.0	0.0	0.0	0.0	85.0
Westminster Pool Imps. (Handicap Lifts)	REC10-12	Gen	1		12.0	0.0	48.0	0.0	0.0	0.0	60.0
Skate Park Improvements	REC10-16	Gen	3		0.0	0.0	0.0	0.0	0.0	0.0	0.0
Pool Community Building Imps.	REC10-4	Gen	2		0.0	0.0	0.0	5.0	0.0	0.0	5.0
Charles Street Tot Lot Imps.	REC10-3	Gen	2		0.0	0.0	0.0	0.0	28.0	0.0	28.0
City Park Improvements	REC10-10	Gen	3		0.0	0.0	0.0	0.0	0.0	100.0	100.0
Recreation Department Total				0.0	12.0	0.0	133.0	5.0	28.0	100.0	278.0
Street Department											
		Fund	Pri	CO\$	2013	2014	2015	2016	2017	2018	Total
Ve./Equip. Replacement Prog. (08-1)		Gen	1		512.0	375.0	71.0	200.0	335.0	305.0	1,798.0
Street Overlay Prog. (08-2)		Gen	1		1500.0	1500.0	1500.0	1500.0	800.0	1600.0	8,400.0
West Main St. Lighting (08-5)		Gen	3		0.0	0.0	0.0	0.0	10.0	272.0	282.0
East Main St. Lighting (08-6)		Gen	3		0.0	0.0	0.0	10.0	416.0	0.0	426.0
Dump Trucks (08-8)		SCBA	2		0.0	0.0	160.0	0.0	0.0	0.0	160.0
New Maint. Equip. (08-9)		Gen	2		0.0	20.0	0.0	0.0	20.0	0.0	40.0
Equip. Purchase (08-10)		Gen	2		0.0	0.0	55.0	0.0	0.0	0.0	55.0
Stamped Crosswalks (08-16)		Gen	2		0.0	0.0	0.0	30.0	30.0	30.0	90.0
Sidewalk Retrofit (08-20)		Gen	1		50.0	50.0	50.0	50.0	50.0	50.0	300.0
Reconstruct SWMP (11-01)		G/W/S	1		20.0	20.0	20.0	20.0	20.0	20.0	120.0
Street Department Total				0.0	2,082.0	1,965.0	1,856.0	1,810.0	1,681.0	2,277.0	11,671.0

Capital Improvement Program FY 2013 to FY 2018 (In Thousands of Dollars)

Facilities		Fund	Pri	CO\$	2013	2014	2015	2016	2017	2018	Total
Buildings											
11 Longwell - Armory											
Longwell Bldg. Seal Replacement (08-1)		Gen	2		0.0	65.0	0.0	0.0	0.0	0.0	65.0
Longwell Bldg. Window/Insulation Repl. (08-2)		Gen	1		175.0	0.0	0.0	0.0	0.0	0.0	175.0
Longwell Geothermal project		Gen	2		0.0	140.0	0.0	0.0	0.0	0.0	140.0
Longwell Solar Power project		Gen	2		0.0	0.0	250.0	0.0	0.0	0.0	250.0
Longwell Bldg. Repoint (10-06)		Gen	1		25.0	25.0	25.0	25.0	0.0	0.0	100.0
Longwell Family Ctr. Wheelchair Lift (11-03)		Gen	1		25.0	0.0	0.0	0.0	0.0	0.0	25.0
1838 Emerald Hill - City Hall											
City Hall Bldg. Renovations (08-6)		Gen	1		100.0	38.0	150.0	0.0	0.0	0.0	288.0
105 Railroad Avenue - Streets & Sanitation											
Salt Barn Door Replacement (08-5)		Gen	2		0.0	0.0	40.0	42.0	0.0	0.0	82.0
Street Dept. Solar Power Project (12-01)		Gen/Grant	2		0.0	200.0	0.0	0.0	0.0	0.0	200.0
Buildings Totals					0.0	325.0	468.0	465.0	67.0	0.0	1,325.0
Parks & Playgrounds Facilities											
Wakefield Valley Trail Ext.	REC07-4	POS	1	90.0	85.0	0.0	0.0	0.0	0.0	0.0	175.0
Com. Trail Ph. 3 Resurface	REC08-2	Gen	2		0.0	0.0	15.0	0.0	0.0	0.0	15.0
Belle Grove Square Imp.	REC10-1	CPP/Gen	3		58.0	0.0	0.0	0.0	0.0	0.0	58.0
Pool Community Building Imps.	REC10-4	Gen	2		0.0	0.0	20.0	0.0	0.0	0.0	20.0
Municipal Pool		Gen	2	0.0	0.0	0.0	12.3	0.0	0.0	0.0	12.3
Dutterer Park Improvements	REC10-5	Gen	2		0.0	0.0	10.0	100.0	0.0	0.0	110.0
Jaycee Park Improvements	REC10-7	Gen	2		0.0	36.5	0.0	0.0	300.0	0.0	336.5
King Park Improvements	REC10-8	Gen	2		0.0	0.0	0.0	0.0	100.0	0.0	100.0
City Park Improvements	REC10-10	Gen	3		0.0	0.0	0.0	700.0	0.0	0.0	700.0
Parks & Playgrounds Facilities Totals					90.0	143.0	36.5	57.3	800.0	400.0	1,526.8
Facilities Total					90.0	468.0	504.5	522.3	867.0	400.0	2,851.8
Summary Totals											
				CO\$	2013	2014	2015	2016	2017	2018	Total
Technology Services Total					69.5	117.5	117.5	102.5	102.5	102.5	729.5
Police Department Total					27.4	90.0	113.0	108.0	111.0	140.0	757.4
Recreation Department Total					0.0	12.0	0.0	133.0	5.0	28.0	278.0
Street Department Total					0.0	2,082.0	1,965.0	1,856.0	1,810.0	1,681.0	11,671.0
Facilities Total					90.0	468.0	504.5	522.3	867.0	400.0	2,851.8
General Government Total					186.9	2,769.5	2,700.0	2,736.8	2,895.5	2,351.5	16,287.7

Capital Improvement Program FY 2013 to FY 2018 (In Thousands of Dollars)											
Enterprise Operations											
Water Enterprise Operations		Fund	Pri	CO\$	2013	2014	2015	2016	2017	2018	Total
Veh.&Equip. Replacement (92-91)		WR	2		83.0	45.0	45.0	130.0	0.0	0.0	303.0
Main St. Water Main Upgrade (92-35)		WR50	2	320.0	0.0	0.0	0.0	0.0	0.0	0.0	320.0
MD27 Water Main Upgrade (08-04)		WR	2	415.0	0.0	0.0	0.0	0.0	0.0	0.0	415.0
Ralph&Church Water Main (93-06)		WBA	3		0.0	10.0	45.0	0.0	0.0	0.0	55.0
Park Ave. Water Main (93-08)		WR66	2		0.0	0.0	20.0	40.0	40.0	0.0	100.0
Winter St. Water Main (93-11)		WR66	3		0.0	0.0	0.0	0.0	50.0	145.0	195.0
Hollow Rock/City View Wtr. Main (93-13)		WR50	3		20.0	160.0	0.0	0.0	0.0	0.0	180.0
Ridge Rd. Water Main (96-08)		WR50	2		0.0	0.0	25.0	60.0	60.0	60.0	205.0
Wake. Valley Wtr. Tank Painting (97-04)		WR	1	400.0	0.0	0.0	0.0	0.0	0.0	0.0	400.0
Sophia Ave. Water Main (98-01)		WR	3		0.0	0.0	0.0	0.0	25.0	150.0	175.0
W. George St. Water Main (99-05)		WBA	3		0.0	0.0	0.0	10.0	40.0	40.0	90.0
John St. Wtr. Main Repl. (99-06)		WBA	3		0.0	0.0	0.0	0.0	10.0	40.0	50.0
James St. Wtr. Main Repl. (99-07)		WBA	3		5.0	40.0	0.0	0.0	0.0	0.0	45.0
Watershed Esmt. Purchase Prog. (00-03)		WBA	2		100.0	100.0	100.0	100.0	100.0	100.0	600.0
Interzone Main (01-06)		WBA	2		0.0	0.0	50.0	750.0	0.0	0.0	800.0
New Wtr. Supply Source Dev. (02-03)		WBA	2	198.0	200.0	200.0	200.0	200.0	200.0	200.0	1398.0
Gessell Well/Little Pipe Crk. (08-9)		W/BA/PD	M	1000.0	0.0	0.0	0.0	0.0	0.0	0.0	1000.0
Big Pipe Cr./Pipeline/Well (09-1)		WBA	1		0.0	0.0	500.0	6000.0	0.0	0.0	6500.0
MD140 Parallel Wtr. Main (02-05)		WBA	2		0.0	0.0	0.0	0.0	50.0	750.0	800.0
Radon Removal (03-03)		WBA	1	400.0	0.0	0.0	0.0	0.0	0.0	0.0	400.0
Water Fund Total				2,733.0	408.0	555.0	985.0	7,290.0	575.0	1,485.0	14,031.0
Sewer Enterprise Operations	Project	Fund	Pri	CO\$	2013	2014	2015	2016	2017	2018	Total
Sewer System Rehab. (08-1)		SR	1	325.0	125.0	125.0	125.0	125.0	125.0	125.0	1075.0
WWTP Upgrade/ENR (08-3)		SR35/Grant	1	3000.0	0.0	10000.0	14000.0	0.0	0.0	0.0	27000.0
WWTP Plant Expansion (10-3)		SBA	1		0.0	0.0	0.0	500.0	8500.0	0.0	9000.0
Upgrade Pump Sta. No. 12 (08-4)		SR50	2		0.0	0.0	500.0	0.0	0.0	0.0	500.0
Rehab. Pump Sta. No. 15 (08-7)		SBA	2		0.0	0.0	90.0	190.0	1500.0	0.0	1780.0
Veh.& Equip. Replacement Prog. (08-6)		SR	1		268.0	0.0	35.0	70.0	35.0	0.0	408.0
Belt Filter Press Replacement (12-1)		SR	2		0.0	0.0	0.0	0.0	0.0	815.0	815.0
Upgrade Pump Sta. No. 6 (12-2)		SR	2		60.0	0.0	0.0	0.0	0.0	0.0	60.0
Sewer Fund Total				3,325.0	453.0	10,125.0	14,750.0	885.0	10,160.0	940.0	40,638.0
ALL FUNDS				CO\$	2013	2014	2015	2016	2017	2018	Total
Water Fund Total				2,733.0	408.0	555.0	985.0	7,290.0	575.0	1,485.0	14,031.0
Sewer Fund Total				3,325.0	453.0	10,125.0	14,750.0	885.0	10,160.0	940.0	40,638.0
Water and Sewer Fund Total				6,058.0	861.0	10,680.0	15,735.0	8,175.0	10,735.0	2,425.0	54,669.0
General Government Total				186.9	2,769.5	2,700.0	2,736.8	2,895.5	2,351.5	2,647.5	16,287.7
All Funds				6,244.9	3,630.5	13,380.0	18,471.8	11,070.5	13,086.5	5,072.5	70,956.7

Table 2: Summary of Source of Funds (in thousands) for the CIP for FY 2012 to FY 2017
City of Westminster, Maryland

FUNDING REQUIREMENTS - MANDATORY OR PRIORITY 1							
	(000's)						
	2013	2014	2015	2016	2017	2018	Total
GF Revenues	\$2,548.17	\$2,160.17	\$2,011.17	\$1,940.17	\$1,379.17	\$2,177.17	\$12,216.00
GF Cash Balance	\$140.57	\$214.17	\$152.17	\$147.17	\$145.17	\$174.17	\$973.40
GF Benefit Assessment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GF Debt	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GF Grants	\$85.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$85.00
Total General Fund	\$2,773.73	\$2,374.33	\$2,163.33	\$2,087.33	\$1,524.33	\$2,351.33	\$13,274.40
SF Revenues	\$393.00	\$125.00	\$160.00	\$195.00	\$160.00	\$125.00	\$1,158.00
SF Cash Balance	\$1,338.17	\$39.17	\$39.17	\$39.17	\$34.17	\$34.17	\$1,524.00
SF Benefit Assessment	\$0.00	\$0.00	\$0.00	\$500.00	\$8,500.00	\$0.00	\$9,000.00
SF Debt	\$0.00	\$3,300.00	\$4,620.00	\$0.00	\$0.00	\$0.00	\$7,920.00
SF Grants	\$0.00	\$6,600.00	\$9,240.00	\$0.00	\$0.00	\$0.00	\$15,840.00
Total Sewer Fund	\$1,731.17	\$10,064.17	\$14,059.17	\$734.17	\$8,694.17	\$159.17	\$35,442.00
WF Revenues	\$0.00	\$1.00	\$2.00	\$3.00	\$4.00	\$5.00	\$10.00
WF Cash Balance	\$1,423.17	\$39.17	\$39.17	\$39.17	\$34.17	\$34.17	\$1,609.00
WF Benefit Assessment	\$400.00	\$0.00	\$0.00	\$500.00	\$6,000.00	\$0.00	\$6,900.00
WF Debt	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
WF Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Water Fund	\$1,823.17	\$40.17	\$41.17	\$542.17	\$6,038.17	\$39.17	\$8,519.00
	\$6,328.07	\$12,478.67	\$16,263.67	\$3,363.67	\$16,256.67	\$2,549.67	\$57,235.40

FUNDING REQUIREMENTS - ALL PROJECTS							
	(000's)						
	2013	2014	2015	2016	2017	2018	Total
GF Revenues	\$2,647.23	\$2,408.33	\$2,485.08	\$2,813.83	\$2,269.83	\$2,565.83	\$15,190.15
GF Cash Balance	\$140.57	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$140.57
GF Benefit Assessment	\$0.00	\$0.00	\$160.00	\$0.00	\$0.00	\$0.00	\$160.00
GF Debt	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GF Grants	\$148.00	\$285.00	\$0.00	\$0.00	\$0.00	\$0.00	\$433.00
Total General Fund	\$2,935.80	\$2,693.33	\$2,645.08	\$2,813.83	\$2,269.83	\$2,565.83	\$15,923.72
SF Revenues	\$502.17	\$244.17	\$468.47	\$272.77	\$254.77	\$1,053.47	\$2,795.80
SF Cash Balance	\$3,348.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,348.17
SF Benefit Assessment	\$0.00	\$0.00	\$90.00	\$690.00	\$1,500.00	\$0.00	\$2,280.00
SF Debt	\$0.00	\$3,500.00	\$4,900.00	\$500.00	\$8,500.00	\$0.00	\$17,400.00
SF Grants	\$0.00	\$6,500.00	\$9,100.00	\$0.00	\$0.00	\$0.00	\$15,600.00
Total Sewer Fund	\$3,850.33	\$10,244.17	\$14,558.47	\$1,462.77	\$10,254.77	\$1,053.47	\$41,423.97
WF Revenues	\$49.17	\$119.17	\$64.87	\$90.57	\$123.57	\$159.87	\$447.33
WF Cash Balance	\$2,756.17	\$39.17	\$39.17	\$39.17	\$34.17	\$34.17	\$2,942.00
WF Benefit Assessment	\$305.00	\$350.00	\$895.00	\$7,060.00	\$400.00	\$1,130.00	\$10,140.00
WF Debt	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
WF Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Water Fund	\$3,110.33	\$508.33	\$999.03	\$7,189.73	\$557.73	\$1,324.03	\$13,529.33
	\$9,896.47	\$13,445.83	\$18,202.58	\$11,466.33	\$13,082.33	\$4,943.33	\$70,877.02

