City of Westminster, Maryland

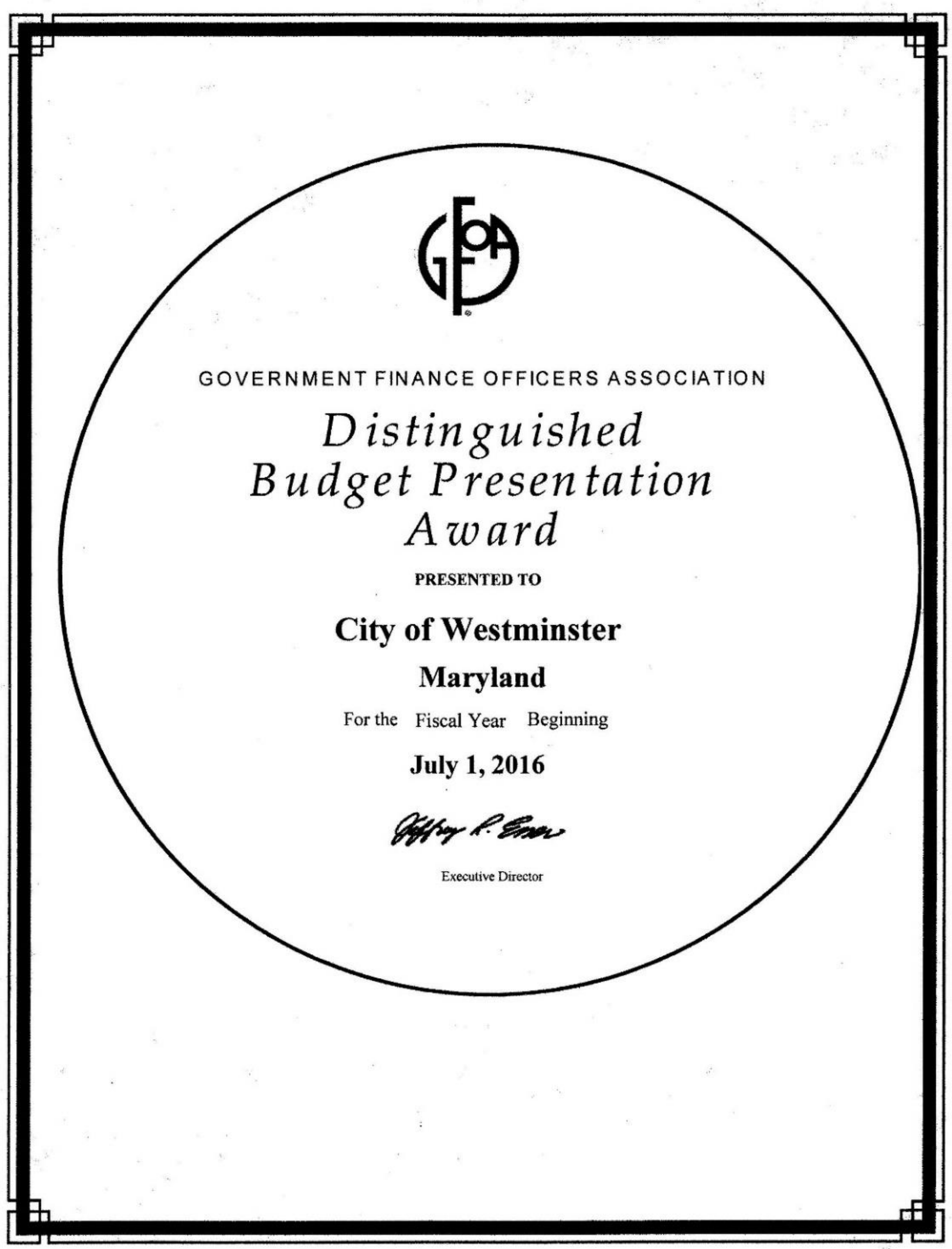
Fiscal Year 2018 Budget

Prepared by City of Westminster Department of Finance
Tammy Palmer, Director of Finance and Administrative Services
On behalf of the Mayor and Common Council of Westminster

Acknowledgements

This document could not have been prepared without the cooperation, support, and leadership of the Mayor, the City Council, the Finance Committee, and the department directors and managers. The purpose of preparing a budget is to put forth the annual financial plan of the City, to show what services it is providing to our citizens and how much it will cost to do so. Numerous individuals spent many hours developing goals, objectives and performance measures, and then correlating them with available resources.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements and we are submitting it to Government Finance Officers Association to determine its eligibility for another award.


GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

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City of Westminster

Maryland

For the Fiscal Year Beginning

July 1, 2016

Executive Director

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Mayor’s Budget Message

Dear City of Westminster residents,

I am pleased to present the adopted Fiscal Year (FY) 2018 operating budget and Capital Improvements Program for the City of Westminster. The City’s annual budget determines the manner in which services will be delivered to the community during the coming year, and its adoption is the most important action that the Mayor and Common Council take each year.

The proposed budget, which was developed in consultation with the Finance Committee of the Mayor and Common Council, was prepared with a focus on the long-term financial health of the City. Guiding financial principles included the following:

- Maintenance of adequate financial reserves to address timing differences in the City’s receipt of monies and to avoid any disruptions in services caused by a decline in a significant revenue source;
- Maintenance of Westminster’s infrastructure, the City’s vehicle and equipment fleet, and City facilities;
- Use of reserve funds to finance only non-recurring initiatives or capital projects.

The total budget for all funds equals $74.46 million, an increase of 1.7 percent over last year’s total budget, as amended. The real property tax rate of $0.56 per $100 of assessed valuation will remain the same for FY 2018. Personal property tax rates will also remain unchanged.

The proposed multi-year Capital Improvements Program reflects a significant investment in the City’s infrastructure. Projects include increased funding for street improvements, replacement of vehicles and equipment, and repairs and enhancements to City-owned facilities.

The preparation of the budget is a significant undertaking by the City’s Management Team and other staff members, and I offer my sincere thanks to all who played a role in its development.

Kevin R. Utz, Mayor

About Westminster

DIRECTORY OF OFFICIALS AND ADVISORY BODIES

Mayor

Mr. Kevin R. Utz

Common Council

Dr. Robert Wack, Council President
Ms. Suzanne Albert, Council President Pro-Tem
Dr. Mona Becker, Councilwoman
Mr. Tony Chiavacci, Councilman
Mr. Gregory Pecaro, Councilman

Management Team

Title	Name
City Administrator	Barbara Matthews
Chief of Police	Jeff Spaulding
Director of Finance and Administrative Services	Tammy Palmer
Director of Housing Services	Cindy Valenzisi
Director of Community Planning and Development	William Mackey
Director of Public Works	Jeff Glass
Director of Recreation and Parks	Abby Gruber

COMMUNITY PROFILE


City Hall

The City of Westminster serves as the County Seat and is located in the center of Carroll County. Westminster is conveniently located near Maryland's largest cities, two state capitals, Annapolis and Harrisburg, and the nation's Capital. The City of Westminster is approximately 35 miles northwest of Baltimore, 32 miles east of Frederick, 56 miles north of Washington DC, 57 miles northwest of Annapolis, and 60 miles south of Harrisburg.

William Winchester laid out the original lots of Westminster in 1764, and the City of Westminster was incorporated shortly after the creation of Carroll County in 1838. From its original incorporated area of less than 400 acres, the City of Westminster grew to its current size of approximately 6½ square miles, primarily since the 1970's. While the City's land area was expanding, its population was also growing from a little over 7,000 people in 1970, to over 16,000 people in 2000, to today's population of just under 20,000 people. The City of Westminster continues to grow every year.

The City contains about 8,000 households, divided among a number of established neighborhoods and new residential developments. The City's housing stock is primarily single-family residential. There are apartment complexes in the outlying areas of the City and numerous single-family conversions in the residential areas near the downtown business district, providing a wide variety of housing options.

Westminster is a technology leader nationally with its groundbreaking, fiber network installation project. The City is installing new fiber optics to provide for the potential of a high-speed internet connection to every home and business in the City.

Westminster also has a strong preservation ethic and two National Register Districts. The City of Westminster's first National Register District, established in 1980, encompasses much of the older residential areas of the City and its downtown. The second district designates portions of McDaniel College and incorporates several of the oldest buildings in the southeast portion of the campus.

Westminster is truly the best of both worlds. National, brand-name retailers and restauranteurs are attracted to Westminster's MD 140 shopping corridor, while the historic downtown provides a unique setting for local shopping, dining and cultural experiences, capitalizing on the small town atmosphere. To enhance regional exposure, the City and downtown businesses maintain an active social media presence through Facebook, Twitter and monthly email and print newsletters.

Designated as a nationally-accredited Main Street Program, historic downtown Westminster has a broad mix of local retail and service establishments. For the dining community, locally-owned restaurants and eateries not only feature fine regional cuisine, such as that offered by Rafael's, Maggie's and Rock Salt, but also great ethnic food such as traditional Irish fare at O'Lordan's Irish Pub, Italian at Giulianova's and Paradiso Ristorante, and Thai cuisine at Ying Thai. An added bonus for the Westminster dining community is the participation of local restauranteurs in the annual Downtown Westminster Restaurant Week in April, concluding with the City's annual Wine Stroll, as well as the local downtown restauranteurs' participation in the annual Carroll County Restaurant Week in August.

Westminster is also home to the largest community events in Carroll County – FallFest, Flower & Jazz Festival, Second Saturday's, and Art in the Park as well as six parades including Memorial Day, Antique Fire Equipment, FallFest, McDaniel Homecoming, Halloween, and Holiday Electric parade. Culturally, the historic downtown is bookended by the Carroll Arts Center on West Main Street, with its many artistic offerings and the Historical

Society of Carroll County on East Main Street, with its cultural heritage exhibits of Carroll County and the Piedmont area of Maryland. 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. In between, there are several new art galleries. Live outdoor musical concerts abound with the Month of Sundays Concert Series is held each July in the City Park, Common Ground on the Town at numerous venues downtown, and recurring live concerts at the Carroll County Public Library's stage at Mary Lou Dewey Park. Numerous restaurants offer live entertainment every weekend. The City also offers the area's longest running, producer-only Farmers' Market, which runs from May through November on the Conaway Lot. The Market offers produce, meats, sweets, plants, flowers, prepared foods and even dog treats.

Westminster is home to McDaniel College, a private, liberal arts and sciences institution, founded in 1867 as Western Maryland College. Over 3,000 undergrad and graduate students attend McDaniel. The college hosts numerous arts, sports, and music events as well as various camps in summer, along with the King of the Hill lacrosse tournaments and Common Ground on the Hill's Traditions Weeks cultural festivals.

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 vote for three members of the Common Council on the Tuesday after the second Monday of May, while the Mayor and the remaining two Council members are voted to office on the Tuesday after the second Monday of May 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, reviews and inspections, libraries and social services. The Westminster Volunteer Fire Company provides both fire protection services and emergency medical services for the citizens of Westminster and its environs.

The City of Westminster municipal government provides a full range of services. These include planning and zoning; community and economic development; police protection services; water, sewer and refuse collection; street maintenance, snow removal and public works functions; public housing assistance; and recreation and parks facilities and services.

Real Property Tax Rates
Per $100 of Assessed Value
Last Ten Fiscal Years

	Direct Rate	Overlapping Rates	
Fiscal Year	Assessed Value	State of Maryland	Carroll County
2008	0.440	0.112	1.048
2009	0.440	0.112	1.048
2010	0.440	0.112	1.048
2011	0.580	0.112	1.048
2012	0.580	0.112	1.028
2013	0.570	0.112	1.018
2014	0.560	0.112	1.018
2015	0.560	0.112	1.018
2016	0.560	0.112	1.018
2017	0.560	0.112	1.018

Principal Taxpayers

2017

Taxpayer	Type of Business	Assessed Valuations	Tax Amount Paid	% of Total Assessed Value
Carroll Lutheran Village	Elder Care/Retirement Community	$ 58,282,200	$ 326,381	3.58%
Knorr Brake Realty LLC	Light Manufacturing	22,820,900	127,797	1.40%
Cranberry Mall Properties LLC	Shopping Center/Commerical Rentals	22,406,633	125,468	1.38%
Cranberry Square LLC	Shopping Center/Commerical Rentals	21,732,233	121,701	1.34%
Home Properties Ridgeview Chase LLC	Shopping Center/Commerical Rentals	19,820,767	111,108	1.22%
BH Brightview Westminster	Elder Care/Retirement Community	19,137,800	107,172	1.18%
140 Village Limited Liability Partnership	Shopping Center/Commerical Rentals	17,147,334	96,025	1.05%
Westminster Crossing East LLC	Shopping Center/Commerical Rentals	13,228,500	74,416	0.81%
Washreit Westminster Shopping LLC	Shopping Center/Commerical Rentals	13,089,533	73,301	0.80%
Beral Limited Partnership	Shopping Center/Commerical Rentals	11,917,967	67,245	0.73%
		$ 219,583,867	$ 1,230,614	13.49%
	Total Assessed Valuations	$1,627,341,413		

Assessed Valuation and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

	Real Property			Personal Property						Grand Total
				Assessed Value						
Fiscal Year	Assessed Value	Estimated Market Value	Direct Tax Rate	Unincorporated	Incorporated	Public Utilities	Total	Estimated Market Value	Direct Tax Rate (1) (2)	Estimated Market Value
2008	1,636,886,364	1,636,886,364	0.44	N/A	N/A	N/A	N/A	N/A	1.10	N/A
2009	1,823,604,773	1,823,604,773	0.44	N/A	N/A	N/A	N/A	N/A	1.10	N/A
2010	1,786,435,227	1,786,435,227	0.44	$ 1,586,010	$ 59,206,860	$ 10,960,470	$ 71,753,340	71,753,340	1.10	1,858,188,567
2011	1,808,379,828	1,808,379,828	0.58	1,343,360	53,628,550	18,436,060	73,407,970	73,407,970	1.10	1,881,787,798
2012	1,847,051,897	1,847,051,897	0.58	1,440,980	51,284,240	18,427,480	71,152,700	71,152,700	1.10	1,918,204,597
2013	1,582,410,351	1,582,410,351	0.57	1,359,880	48,975,930	17,735,870	68,071,680	68,071,680	1.10	1,650,482,031
2014	1,603,654,464	1,603,654,464	0.56	1,065,140	44,477,390	17,750,040	63,292,570	63,292,570	1.10	1,666,947,034
2015	1,611,762,321	1,611,762,321	0.56	1,136,650	44,236,430	17,402,280	62,775,360	62,775,360	1.10/1.40	1,674,537,681
2016	1,614,145,000	1,614,145,000	0.56	1,816,470	51,723,690	17,035,740	70,575,900	70,575,900	1.10/1.40	1,684,720,900
2017	1,627,341,413	1,627,341,413	0.56	1,506,150	50,555,070	17,446,080	69,507,300	69,507,300	1.10/1.40	1,696,848,713

Real property is reassessed every three years. Real property is assessed at market value.
Total personal property assessed value is equal to the estimated market value.

Personal Property Assessment information unavailable FY2008 through FY2009
FY2015 to FY 2017 Unincorporated and Incorporated Rate - $1.10 per $100 Assessed Value; Public Utilities Rate - $1.40 per $100 Assessed Value

City of Westminster
Water and Sewer Rates 2018

Fixed Quarterly Charge

Meter Size		AWWA Meter Eqv.	Inside City Water	Inside City Sewer	Inside City Reclaimed	Outside City Water	Outside City Sewer	Outside City Reclaimed
Tier 1 -	5/8	1.00	$23.09	$26.16		$24.71	$36.75	
Tier 1 -	3/4	1.00	$23.09	$26.16		$24.71	$36.75	
Tier 2 -	1	2.50	$57.72	$65.40	$53.08	$61.78	$91.89	$74.58
Tier 2 -	1 1/2	5.00	$115.44	$130.80	$106.16	$123.57	$183.79	$149.17
Tier 2 -	2	8.00	$184.70	$209.27	$169.85	$197.71	$294.06	$238.67
Tier 2 -	3	16.00	$369.39	$418.55	$339.70	$395.41	$588.13	$477.34
Tier 2 -	4	25.00	$577.18	$653.99	$530.79	$617.83	$918.96	$745.85
Tier 2 -	6	50.00	$1,154.35	$1,307.97	$1,061.58	$1,235.66	$1,837.94	$1,491.71
Tier 2 -	8	80.00	$1,846.96	$2,092.73	$1,698.53	$1,977.06	$2,940.69	$2,386.73

Water Usage Charge

Tier 1 Rates

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

Tier 2 Rates

Unit Rate per 1,000 gallons	Inside City Water	Outside City Water
	$5.29	$7.15

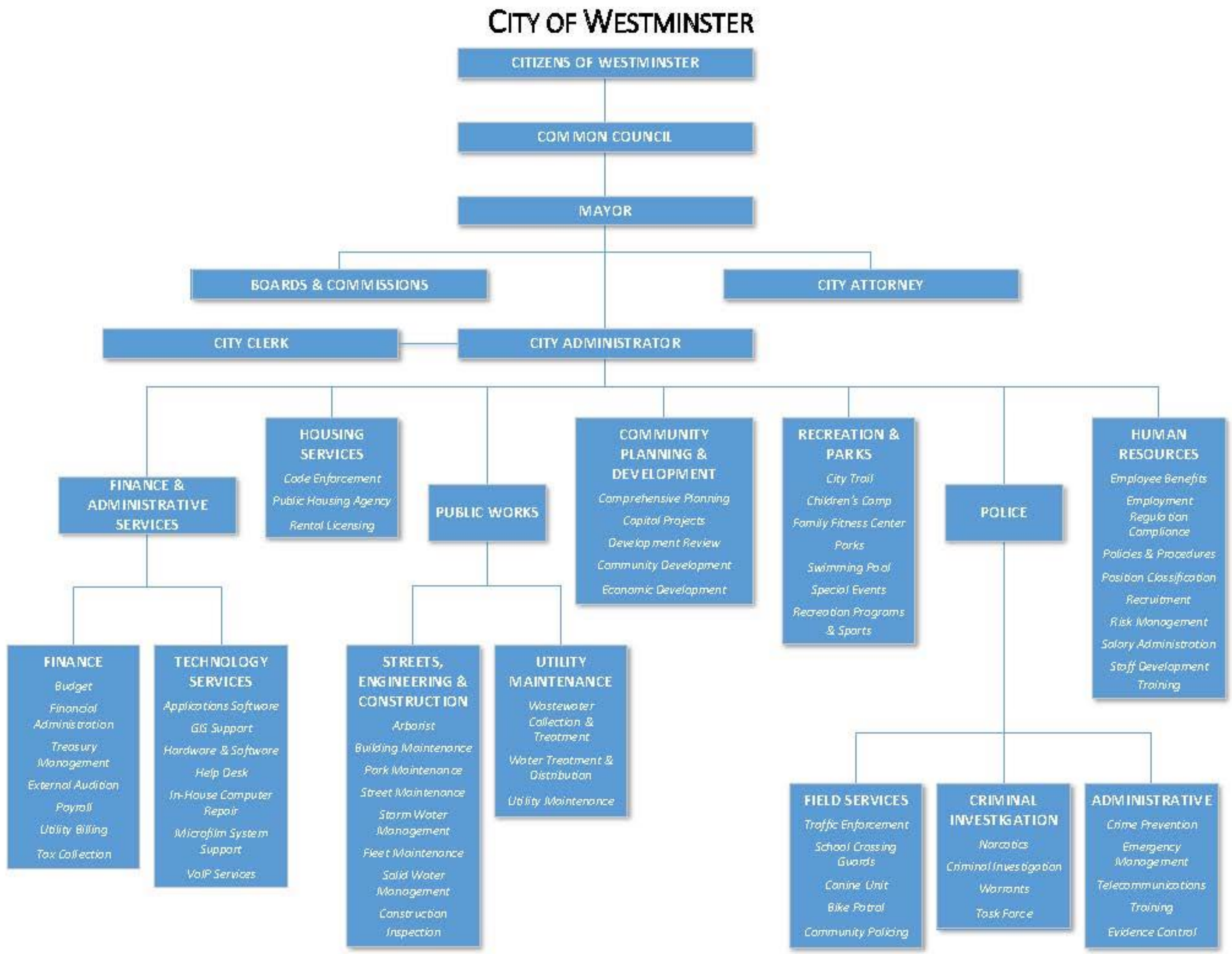
Sewer Usage Charge

Unit Rate (per 1,000 gallons)	Inside City Sewer	Outside City Sewer
	$6.34	$9.48

Reclaimed Water Charge

Unit Rate (per 1,000 gallons)	Inside City Reclaimed	Outside City Reclaimed
	$2.58	$3.85

ORGANIZATIONAL CHART



Budget Background

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 ten 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.westminstermd.gov/162/Comprehensive-Plan

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.

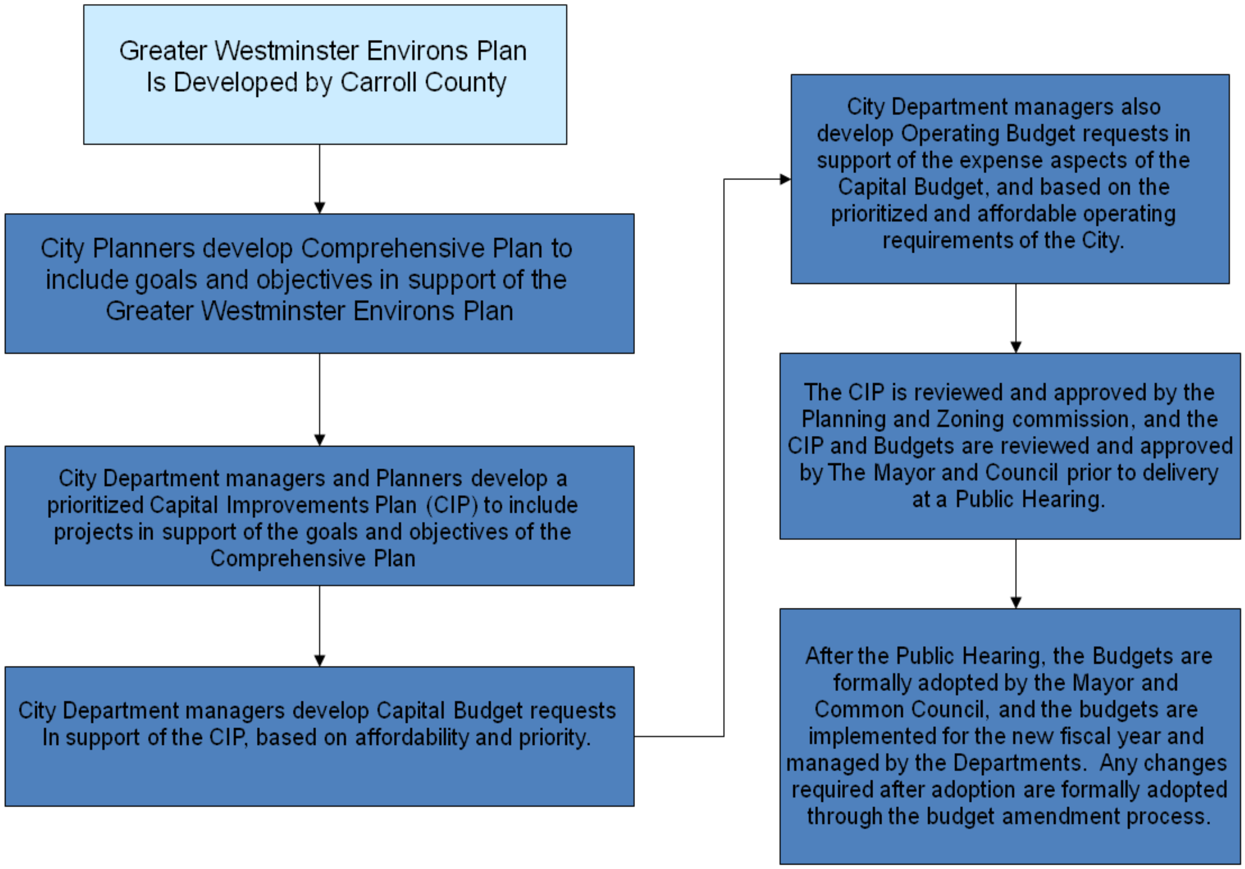
The legal and logistical process for developing the City budget is prescribed in the City Code and Article 23A, 2b (2), of the State of Maryland Annotated Code:

> (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 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. The Finance Director prepares the revenue 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 CHART



FISCAL YEAR

The City's fiscal year begins July 1 and ends June 30.

BUDGET SCHEDULE

FY 2018 Budget Schedule

Jan - March 2017	Reviewed in regular Department Head meetings
March 3, 2017	Review preliminary budget with Finance Committee
March 13, 2017	Mayor and Council Public Discussion
March 27, 2017	Public Hearing, Mayor and Council Public Discussion
April 10, 2017	Mayor and Council Public Discussion
April 24, 2017	Budget Presentation, Public Hearing, Introduction of Budget Ordinance
May 8, 2017	Adoption of Budget Ordinance

ADOPTION

The budget ordinance was formally adopted on May 8, 2017.

STRUCTURE

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equities, revenues and expenditures. Budgets for the following funds are included in this document:

- ***General Fund*** – The *General Fund* is the general operating fund for the City. It is used to account for all financial activity related to general government, public safety, public works, recreation, finance.
- ***Special Revenue Funds*** – Special Revenue Funds are used to account for the proceeds of the specific revenue sources that are restricted by legal and regulatory provisions to finance specific activities. The *Public Housing Fund* is the fund pertaining to all aspects of Public Housing and is funded by HUD grants. The *Capital Projects Fund* is the fund pertaining to priority one capital projects and is funded by a separate real estate tax.
- ***Enterprise Funds*** – Enterprise Funds are used to account for those activities of the City which are financed and operated in a manner similar to private business enterprises where costs and expenses including depreciation, are recovered principally through user charges. The *Water Fund* pertains to providing public drinking water and it is funded by service charges. The *Sewer Fund* pertains to providing public sewer service and it is funded by service charges. The *Fiber Fund* pertains to the Fiber Infrastructure and will be financed through leasing revenues.

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, Technology and Finance. The Budget Summary on subsequent pages outlines these funds.

DEPARTMENTAL MATRIX

	General Fund	Water Fund	Sewer Fund	Housing Fund	Fiber Fund
COMMUNITY SUPPORT	70%	15%	15%		
FACILITIES	76%	12%	12%	<1%	<1%
FINANCE	24%	38%	38%	<1%	<1%
EXECUTIVE & LEGISLATIVE	42%	30%	28%	<1%	<1%
HUMAN RESOURCES	29%	35%	35%	<1%	<1%x
PLANNING, ZONING, & DEVELOPMENT	62%	19%	19%		<1%
HOUSING & PRESERVATION SERVICE	100%				
PUBLIC SAFETY	100%				
PUBLIC WORKS	95%	2%	2%		1%
PARKS AND RECREATION	100%				
TECHNOLOGY	31%	33%	33%	1%	2%
PUBLIC HOUSING AGENCY				100%	
UTILITIES		52%	48%		
WASTEWATER			100%		
WATER		100%			
FIBER					100%

General Government activities are budgeted and accounted for on a modified accrual basis. Under this basis, revenues are recorded when susceptible to accrual, i.e. both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the liability is incurred, if measurable, except for debt service which is recognized when due.

The enterprise funds (Water, Sewer, Fiber) are budgeted and accounted for on a full accrual basis. This means that revenues are recognized when they are earned, i.e. water use fees are recognized as revenue when bills are produced, and expenditures are recognized when the liability is incurred.

Following is the Strategic Plan, followed by 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.

STRATEGIC PLAN

The City's budget plan incorporates each one of its visions in several areas: through the operating budget, through the capital budget, through the enterprise budgets and through the revenue fund budgets. The strategic plan of the City is to be completely self-sufficient operationally and to take full advantage of funding resources to achieve the long-term visions.

The City's priority goals as outlined by the 2009 Comprehensive Plan are as follows:

1. Provide housing for population growth
2. Explore and develop new water resources
3. Upgrade the wastewater plant using enhanced nutrient removal

The strategic plan to accomplishing these goals was initiated in 2011. In FY 2011, the Mayor and Council 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. In each of the two subsequent years, the tax was reduced $.01 as capital resources grow. The City is successfully accomplishing replacement and repair of its recurring capital expenditures. The impact of capital investments is less stressful on the City's overall financial status because the capital fund tax relieves most of the stress. In addition, the City is improving and maintaining current infrastructure and providing a revenue stream for future infrastructure.

The Mayor and Council also initiated a project to construct and maintain a broadband fiber network within the City. The pilot project was funded with special benefit assessment revenues. Construction of the city-wide project is funded with bonds. The system is expected to pay all debt service from leasing revenues. The Mayor and Council expect potential growth as a result of the positive economic development measures as a result of having a city-wide fiber network in place.

It is expected that the broadband network will attract residents and businesses to the community. The impact of this project on the budget is expected to be minimal because the funds and revenue streams are already in place to support the projects. Attracting new residents and businesses will grow the tax base. Because the City has implemented the Capital Tax Revenue fund and the special capital benefit fees, future infrastructure for new residents and businesses will be supported.

The plan to explore and develop new water resources is accomplished through user fees and benefit assessment revenues. The City has several capital projects where new water sources are the objective including development of Gesell Well, Greenvale Mews Well, and Little Pipe Creek intake. In FY 2009, the City hired Municipal and Financial Services Group to conduct an analysis of the rates for the City's water and wastewater services. The study was adopted by the Mayor and Council in 2009 and is being implemented. In addition, new development is required to pay benefit assessment fees and this revenue stream is used to find new water resources.

The plan to expand the wastewater capacity revolves around an aggressive project to include an Enhanced Nutrient Removal project and an expansion project to the existing facilities. The City has received extensive design and engineering services regarding this project. It is expected that about 65% of the project will be funded with Bay Restoration Funds and 35% will be bonded. In addition, the water and wastewater rate study was implemented to assure continued operational and maintenance costs on the expansion and improvements. The impact on the budget for this project is significant. The costs associated with this project exceeds revenue raised by user rates and surplus special benefit revenues. The impact of the additional debt is discussed later in this plan.

As the economic climate improves, the Mayor and Council continue to improve services and grow the City. Long-term projects include implementing broadband infrastructure, enhanced nutrient removal and expansion of the sewer facilities, expanding park facilities, and increasing water resources. These projects and programs will be funded by a combination of the capital fund tax, capital benefit assessment funds and outside grants.

FY 2018 Adopted Budget

SUMMARY

BUDGET OVERVIEW

Economic Climate

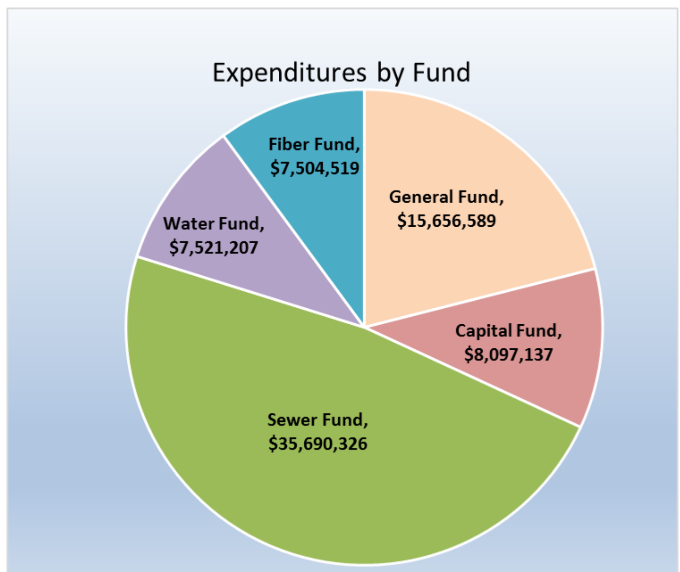
The City's budget is impacted by the national economic climate, as well as the state and local economy. The national economy continues to improve, with a decline in the national unemployment rate from calendar year 2015 to 2016 and increases in wage and salary rates.

Locally, Carroll County is experiencing a slight uptick in housing sales but foreclosures remain an issue. Property assessments are slowly increasing, and the unemployment rate is much lower than many other areas in Maryland.

Fixed income security rates continue to be low, which has a material impact on the City's interest income on its investment portfolio.

Budget Overview

The proposed FY 2018 budget accounts for the City's financial activities through five primary funds, or fiscal entities. They are the General Fund, the Water Fund, the Sewer Fund, the Fiber Fund, and the Capital Projects Fund. The accompanying chart breaks down FY 2018 expenditures by fund.



The General Fund accounts for the day-to-day operational activities of the City, such as planning, police protection, snow removal, and general administration. Approximately 21 percent of the City's spending is accounted for in the General Fund.

Other major funds include the City's enterprise funds: Water, Sewer, and Fiber. These enterprise funds operate and account for their transactions in a manner similar to private businesses. By policy, they are to be self-supporting, with their fees and charges covering operating costs, capital projects, and debt service costs. Utility rates and other user fees charged to Westminster households and businesses and those outside the City limits support the Water and Sewer funds. The Fiber Fund is supported by payments from the City's fiber network operator (Ting) as well as lease payments; it is partially supported by an operating transfer/loan from the General Fund.

The Capital Projects Fund accounts for the City's non-enterprise capital expenditures. Projects include street improvements, acquisition of vehicles and equipment, and repairs and enhancements to City facilities.

Combined revenues for all funds total approximately $73.15 million. Combined expenditures for all funds for FY 2018 equal about $74.46 million. The variance is comprised of allocations from the Capital Projects Fund reserve and the Water Fund reserve.

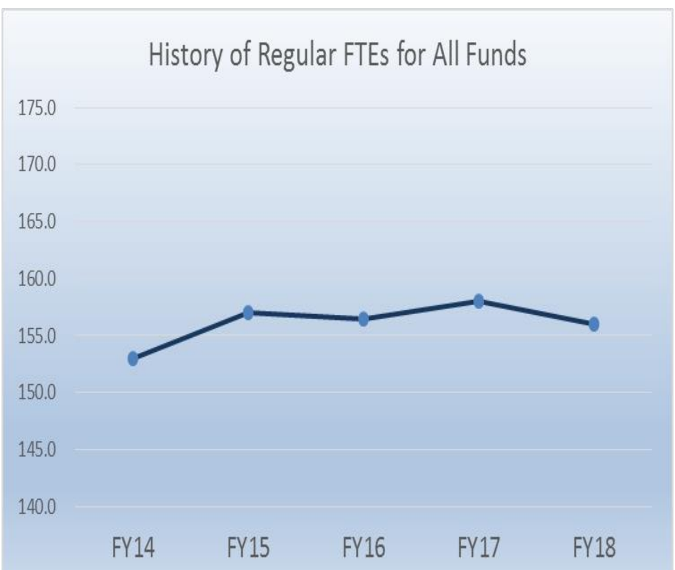
Property Assessments and Tax Revenue
Real property in Maryland is assessed on a triennial basis. All real property in Westminster was reassessed during FY 2015.

According to the Maryland Department of Assessments and Taxation, the City's assessable real property base (net) for FY 2018 is estimated to increase by approximately $33.25 million, or 2.0% from the prior year. The increase in net value is partially attributable to the impact of the State Homestead Property Tax Credit.

The State Homestead Property Tax Credit limits the increase in taxable assessments each year to seven percent for residential property owners that meet certain criteria. The Homestead Credit does not limit the market value of the property as determined by the Department of Assessments and Taxation but limits the increase on the amount to be taxed to seven percent. The seven percent cap effectively delays the impact of significant escalations in residential property assessments.

The proposed budget for FY 2018 is predicated on the continuation of the $0.56 real property tax rate. At this rate, real property tax revenues will increase by about $148,000 compared to FY 2017 budget revenues. The Constant Yield Tax Rate is $0.5489 per $100 of assessed valuation.

Staffing and Personnel Costs
As part of this year's budget development process, department directors had the opportunity to request additional staff. While all of the requests had merit, there is not sufficient financial capacity to fund them in FY 2018.

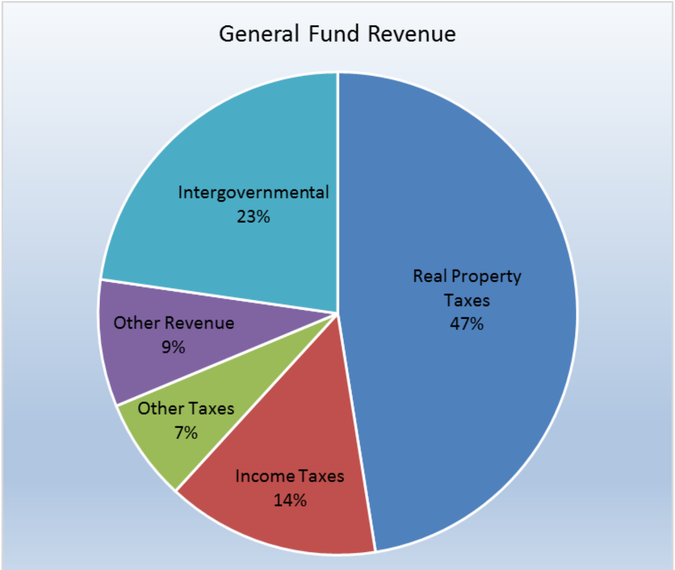


Consequently, the number of full-time equivalent (FTE) positions in the proposed FY 2018 budget remains relatively flat, as indicated in this chart.

As proposed, the overall FTE account would increase by 1.125 compared to FY 2017. In the General Fund, an administrative coordinator position would increase from 0.875 FTE to 1.0 FTE to provide a higher level of support to the City's senior management staff. There would be a transfer of 0.5 FTE from the General Fund to the Fiber Fund, more appropriately reflecting staff time allocation. Lastly, a new full-time FTE would be added to the Fiber Fund for system maintenance; this funding is a placeholder, as it has not yet been determined whether in-house staff or a contractual arrangement would best serve the City's needs.

As a service business, the recruitment and retention of quality staff is critical to the City's ability to provide a high level of service to its customers. In consultation with the Finance Committee, the FY 2018 budget includes funding for classified employees to receive a three percent step increment, assuming satisfactory job performance. The cost of providing employee health insurance cost is projected to increase by 9 percent.

General Fund Revenues
The General Fund supports many of the City's core services and administrative functions. Fund revenues for FY 2018 are projected to total $15.65 million – only a slight increase compared to the prior year budget. This graph reflects fund revenues by source.



The single largest General Fund revenue source is real property tax revenue, representing 47 percent of fund revenues in FY 2018. This revenue source is expected to generate approximately $7.43 million. As mentioned earlier, the real property tax rate is proposed to remain the same.

Income tax revenue is the second largest individual source of revenue in the General Fund, accounting for about 14 percent of operating revenues in FY 2018. This revenue source, budgeted at $2.25 million, is the City's share of income taxes received by the State of Maryland for returns filed from Westminster.

Other significant operating revenues that support General Fund expenditures include personal property tax revenues, monies received from Carroll County under the County/Town agreement, and charges for service.

General Fund Expenditures

Personnel costs are the major cost driver for the General Fund, accounting for 60 percent of fund expenditures. Changes to the personnel structure include: an administrative position will be increased from 0.875 FTE to 1.00 FTE, a 0.5 FTE will be transferred to the Fiber Fund, two recreation assistant positions will be increased from .875 FTE to 1.00 FTE, an increase of 1.00 FTE for a risk coordinator position and an increase of 1.00 FTE for a parks and recreation manager.

The proposed budget reflects the continuation of the City's complement of services, with few changes. Highlighted below are noteworthy changes from FY 2017 to FY 2018:

- <u>Survey of City residents</u> – The National Citizen Survey gathers residents' opinions across a range of community issues. Communities using The National Citizen Survey have reported that the tool improved service delivery, strengthened communications with community stakeholders, and helped leaders identify clear priorities for use in strategic planning and budget setting. The proposed sample size is 1,500 households.

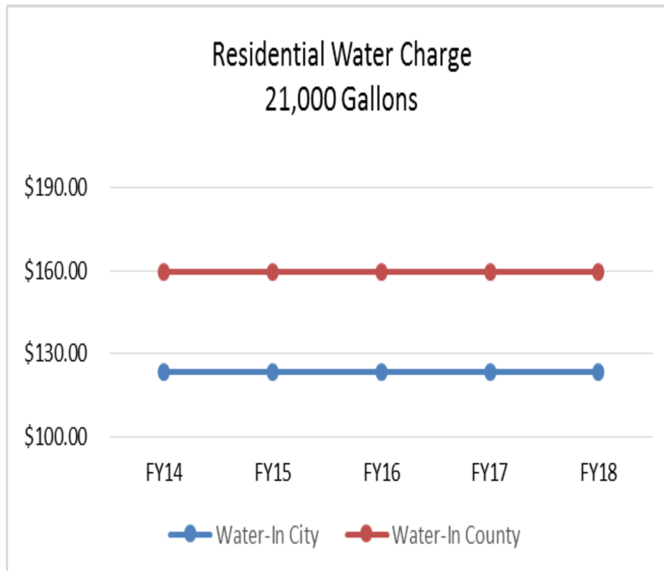
- <u>Special Events/Marketing</u> – In recent years, the number of special events offered by the City has grown dramatically. Increased funding has been provided in the Recreation and Parks operating budget to cover these costs. In the coming year, roles in the planning and marketing of special events will be clarified and streamlined, resulting in a reduced consultant role.

- <u>Main Street Refocus</u> - The City's historic downtown is the focus of many community events. Together with Locust Lane Park and the Library grounds, Main Street serves as the living room of Westminster. In FY 2018, the City would like to increase the level of support for Main Street merchants by offering opportunities for businesses to help themselves and by adding sparkle to the downtown streets with new holiday decorations. Monies are included in the proposed budget to facilitate the establishment of a Main Street Merchants Association and to fund a Main Street Volunteers program to help involve more community members in major downtown events. Another empowerment tool is a Main Street Speaker Series to help local merchants identify their needs and provide speakers to address those needs. Finally, the City will lead by example through the Main Street Model Makeover program. The City will reach out to McDaniel College and the Carroll Arts Center to sponsor a student-led design competition; the winning team will then construct and install window displays – one for each season – in the storefront windows at 56 West Main.

- Sign Code Update – Funding is allocated for an update of the City's Sign Code. The Code is in need of modernization, especially in light of recent court cases such as *Reed v. Town of Gilbert*. The proposal is to hire a consultant to advise and assist City staff in a primarily staff-managed process. A consultant would provide specialized legal expertise and would advise on current practices, while staff would manage public outreach, focus groups, formal public hearings, and the comment process.

Water Fund

The Water Fund is used to account for all financial activity associated with the production, treatment, and distribution of potable water. The City provides service to approximately 6,200 service locations in Westminster and 3,800 outside the City limits.



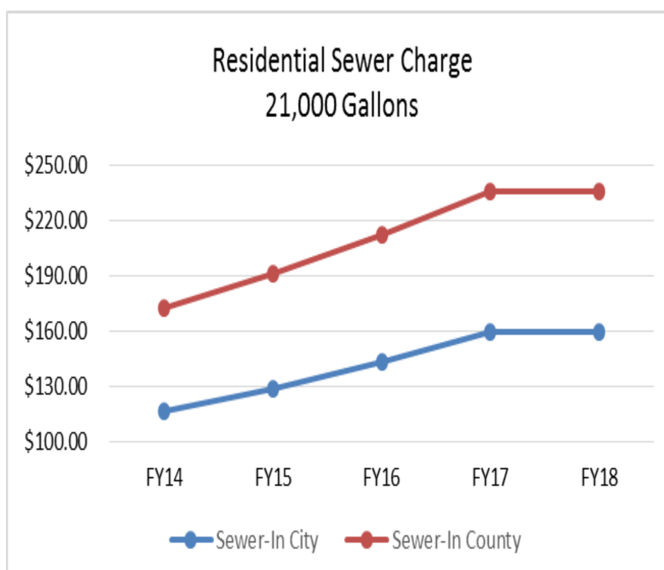
Water Fund revenues are projected to total about $5.8 million. The adjacent chart shows the history of residential water charges. The proposed budget for FY 2018 assumes no change in rates. A rate study will be performed during the fiscal year, which will provide the basis for establishing rates in FY 2019 and subsequent years.

Fund expenditures will total approximately $7.54 million. Expenditures include $1.5 million for the Gesell Well project, which will provide the City with a new water source. Other capital expenditures are described in the proposed Capital Improvement Program.

The variance between fund revenues and expenditures will be made up by the use of monies from the benefit assessment reserve as well as unrestricted cash reserves.

Sewer Fund

The Sewer Fund accounts for the financial activity associated with the collection and delivery of sewage for treatment and disposal. Charges are based on water consumption. A significant portion of the City's customers are outside Westminster's corporate boundaries.



Sewer Fund revenues are projected to total about $36.26 million. The adjacent chart shows the history of residential sewer rates. The proposed budget for FY 2018 assumes no change in sewer rates. A rate study will be performed during the fiscal year, which will provide the basis for establishing rates in FY 2019 and subsequent years.

Fund expenditures will total approximately $35.71 million. The single largest cost in FY 2018 is associated with the upgrade/ENR project at the City's Wastewater

Treatment Plant, at a cost of $29.46 million; the balance of the project cost is accounted for in FY 2019. Other capital expenditures are described in the proposed Capital Improvement Program.

Fiber Fund

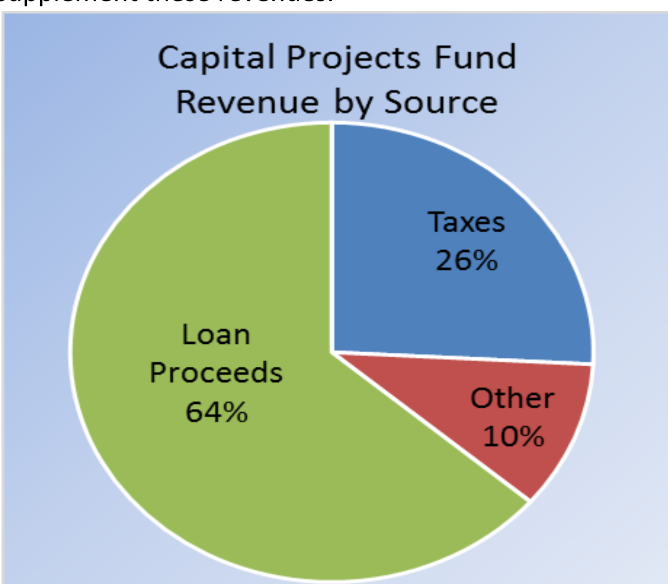
The Fiber Fund accounts for the financial activity associated with the City's construction of a community-wide gigabit fiber network. Fund revenues are projected to total $7.5 million in FY 2018. Of this amount, $7.0 million represents the anticipated drawdown of loan proceeds used to finance the network's construction. Other fund revenues include payments from Ting, the network operator, and a lease payment from Carroll Lutheran Village and a transfer from the General Fund.

Fund expenditures are estimated to total approximately $7.5 million. Of this amount, $7 million represents capital costs for the continued construction of the City's fiber network. Fund FTE's would increase by 1.5. As mentioned earlier in this transmittal message, 0.5 FTE would be transferred from the General Fund to the Fiber Fund, more appropriately reflecting staff time allocation. A new full-time FTE would be added to the Fiber Fund for system maintenance.

Capital Projects Fund

The Capital Projects Fund accounts for financial activity for capital projects that are not associated with one of the City's enterprise funds. Projects include the street overlay program, acquisition of vehicles and equipment, and repairs and enhancements to City-owned facilities.

Fund revenues for FY 2018 total $2.85 million. Other financing sources in the amount of $5.25 million will supplement these revenues.



As reflected in the adjacent graph, the single largest funding source in FY 2018 will be $5.0 million in bond proceeds that would be earmarked for road improvements. The Capital Projects Fund's share of the real property tax revenue collected by the City accounts for $2.03 million of total fund revenues. Highway User Revenue is budgeted at $550,000. Other revenue sources include grant monies, such as Program Open Space funds, and an allocation of $0.25 million in capital reserve funds.

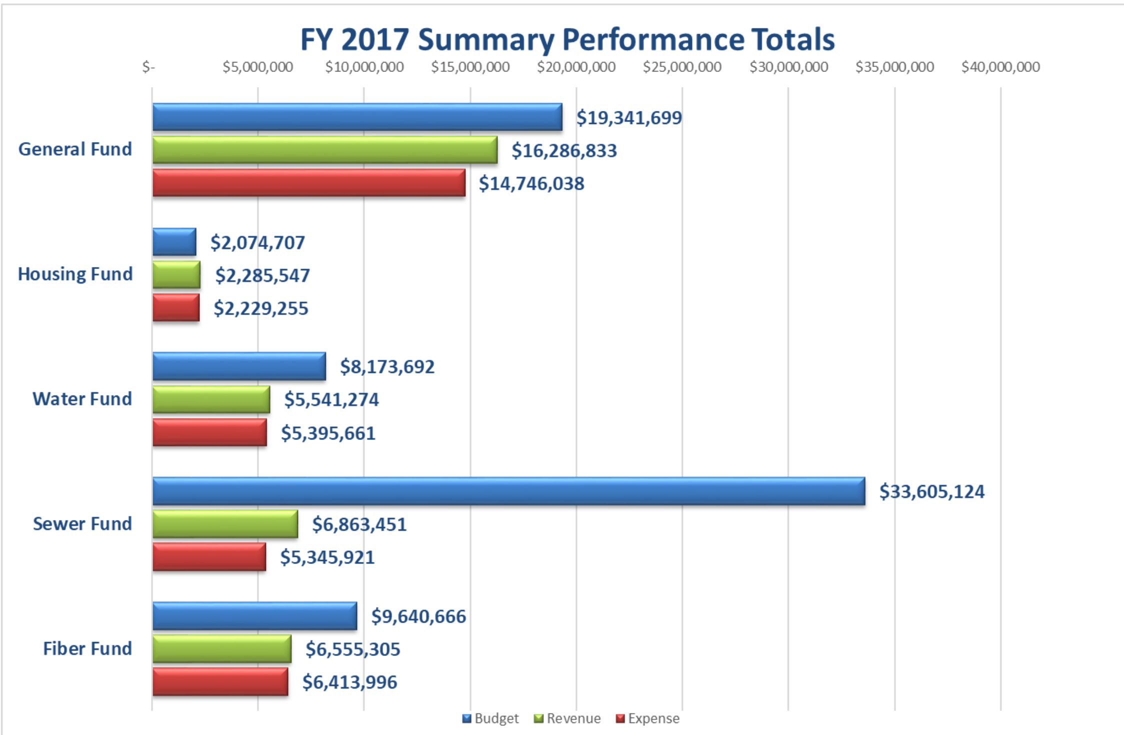
Fund expenditures total $8.1 million. Highlighted below are some of the more significant FY 2018 projects:

- $5.0 million for an expanded street overlay program through bonding
- $0.35 million for debt service associated with the 2017 street bond issue
- $0.50 million for debt service of the 2005 and 2009 bond issues
- $0.75 million for the partial redemption of the 2005 bond issue
- $0.37 million for vehicles for police and public works vehicles
- $0.29 million for technology related projects
- $0.18 million for retaining wall repairs
- $0.18 million for storm water maintenance pond reconstruction

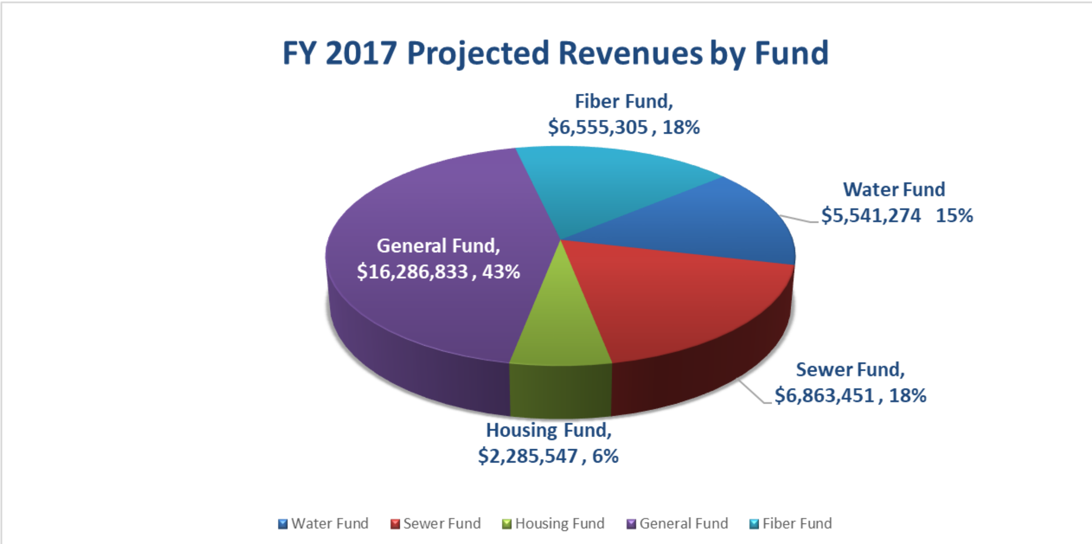
More information on these and other projects is available in the Capital Improvement Program.

2017 IN REVIEW – PROJECTED RESULTS

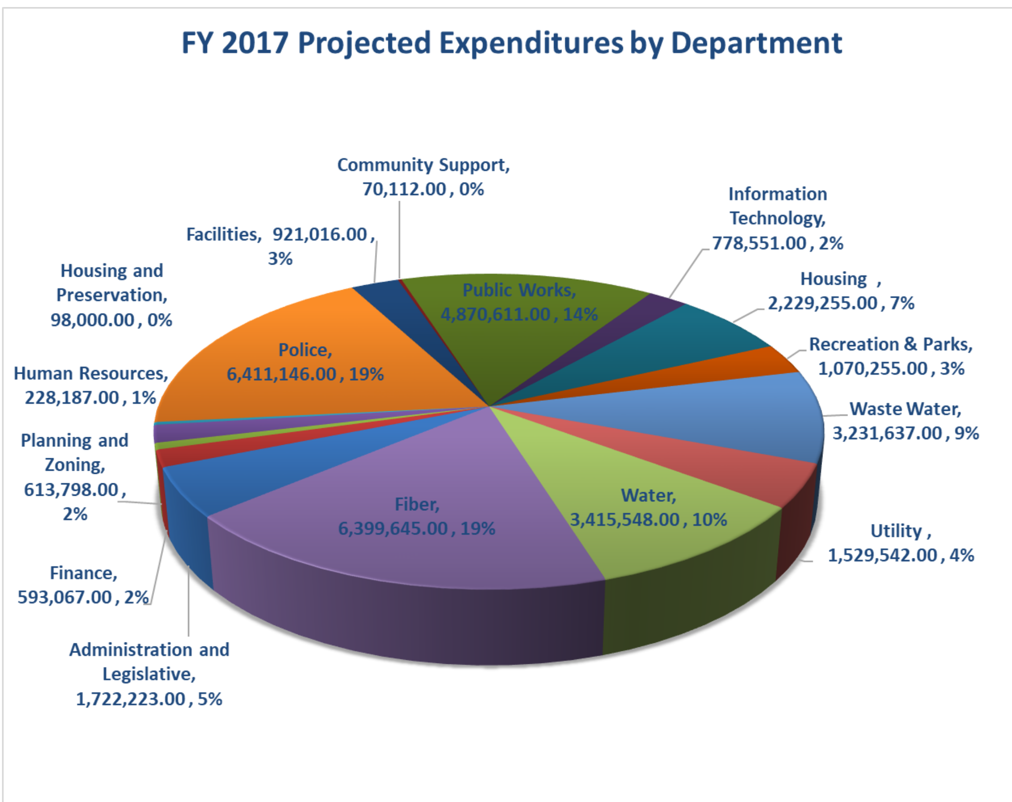
Revenues are expected to exceed expenditures in all funds. The ENR project in the Sewer Fund was expected to go to construction in FY 2017, but was delayed. In addition, not all capital projects were complete in the water fund and some were re-allocated in the FY 2018 budget.



The following charts display the projected results for FY 2017. It is expected that revenues will exceed expenses in every fund. Please refer to Appendix B – Revenue Book for additional information.



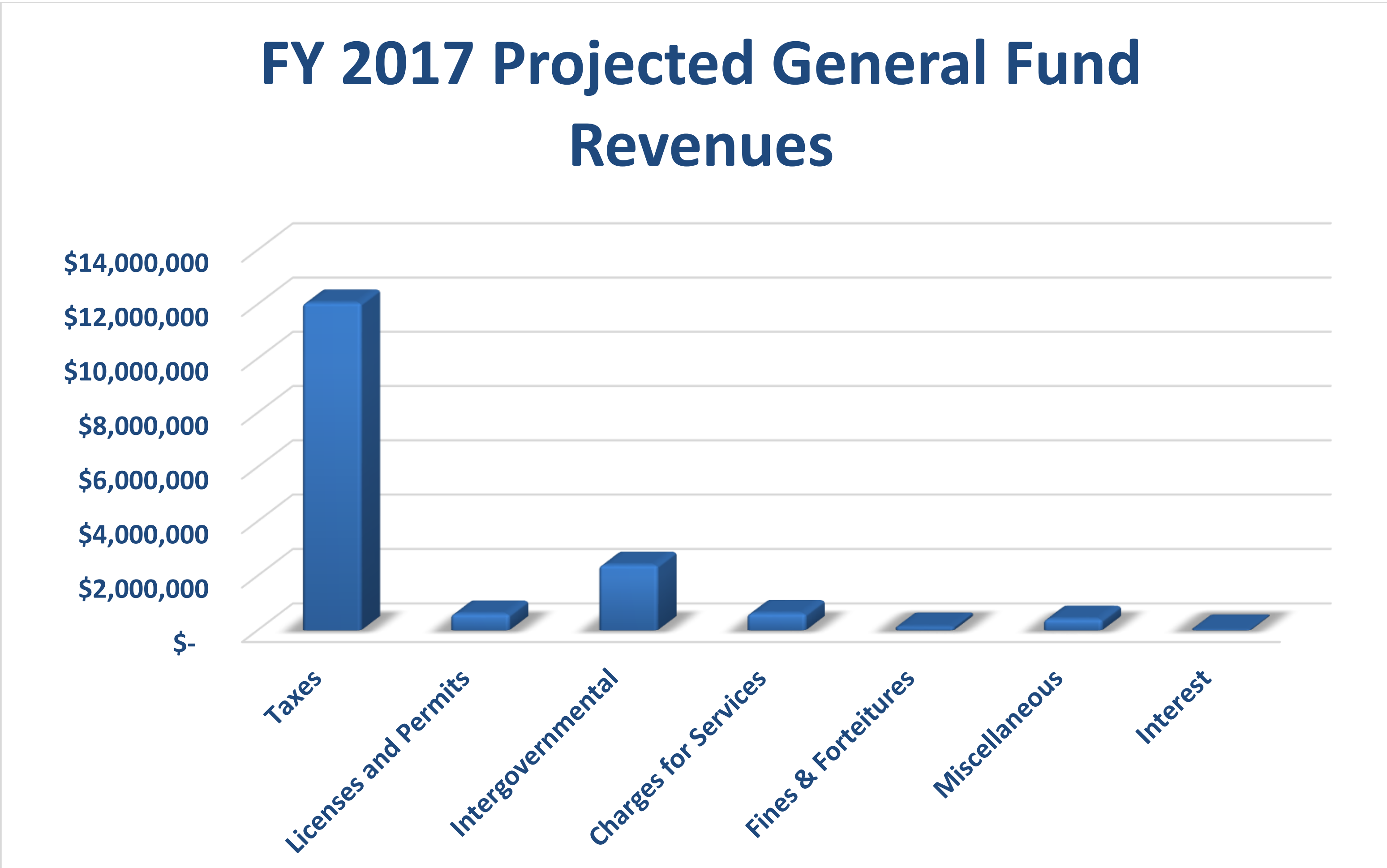
The following charts display the projected results for FY 2017. With Police and Public Works being the two largest departments, it is expected that those two departments will have the largest percentage of expenditures.



GENERAL FUND

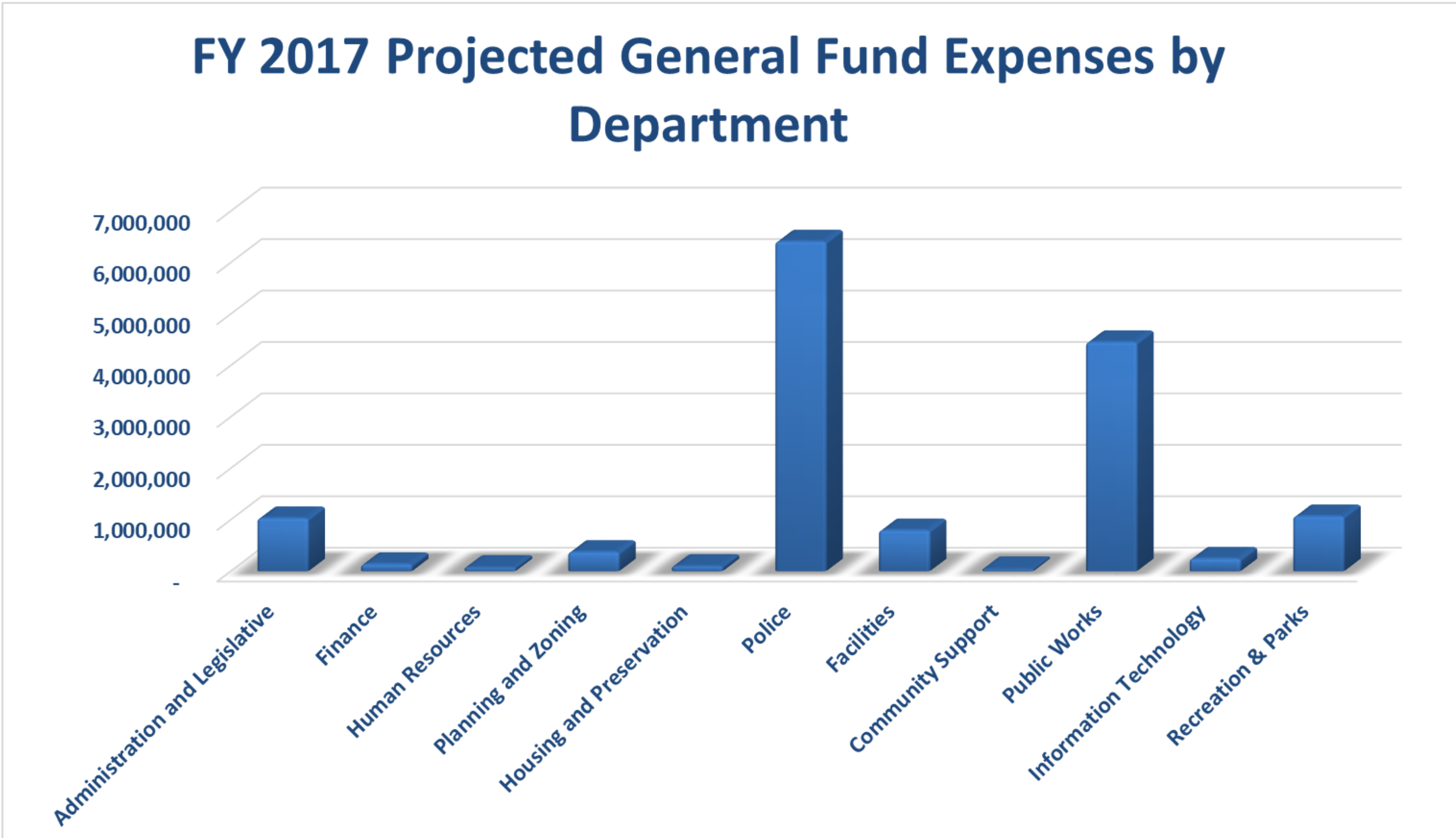
General Fund Revenues

The General Fund's largest revenue is tax providing 74% of the fund's revenues. The next largest revenue is Intergovernmental funding making up 15% of total revenue. All other revenue classes are less than 5% of the total revenues each.



General Fund Expenses

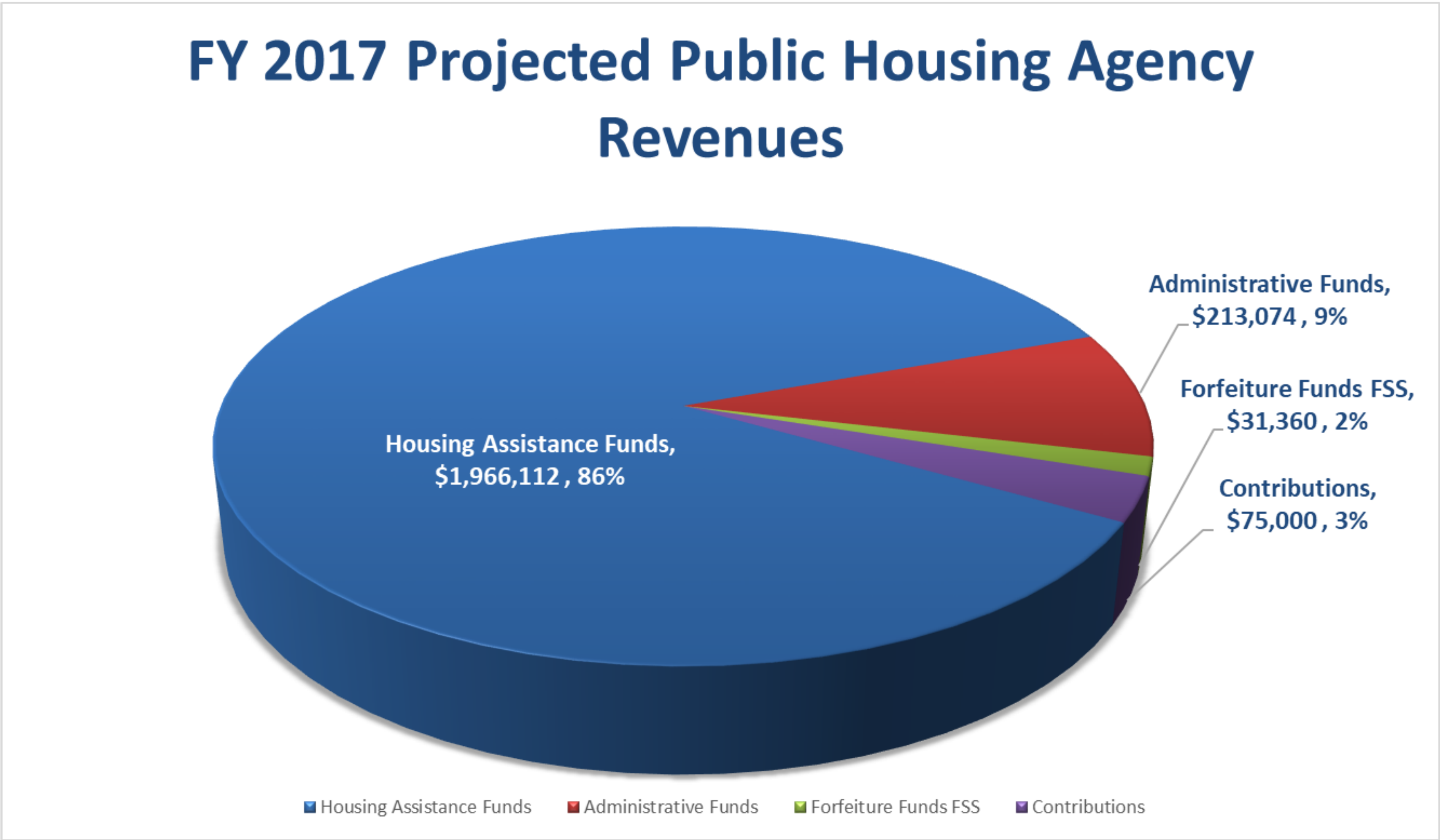
General Fund expenses are made up mostly of Public Safety (43%) and Public Works (30%) expenses. All other expenses are supporting departments.



HOUSING FUND

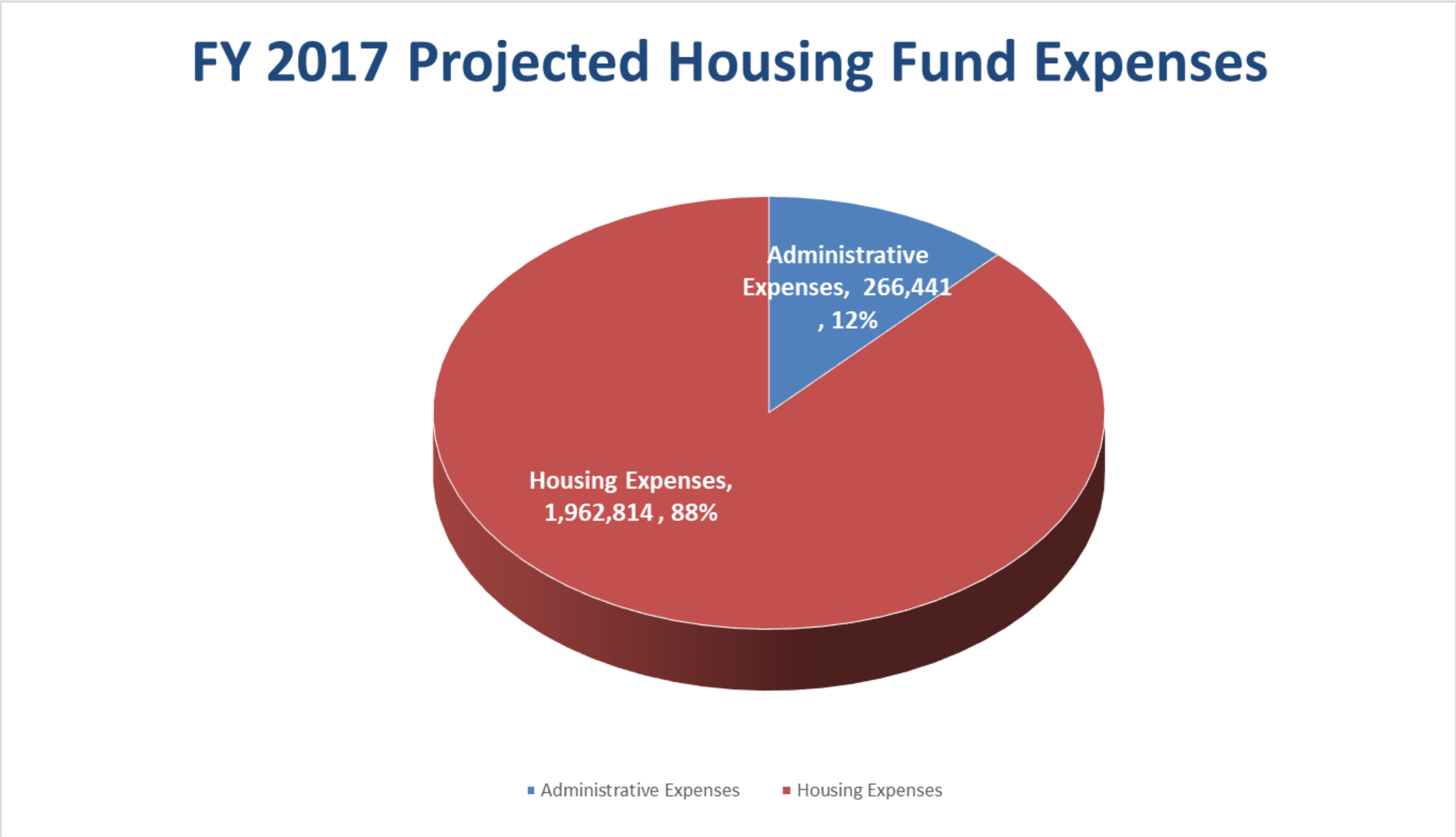
HOUSING FUND REVENUES

The Public Housing Agency's largest revenue is the Housing Assistance Funds. HUD changed the funding allocations requiring use of equity reserves. HUD under-funded agencies until all reserves were used. All HUD reserves are now held by HUD and are not allocated to agencies until funding is spent. It is expected that funding levels will return to level for Housing Assistance Funds, but not for Administrative funds. HUD is currently funding Administration Costs at 86%.



Housing Fund Expenses

Housing Expenses amount to $1,962,814 and Administrative Expenses amount to $266,441.

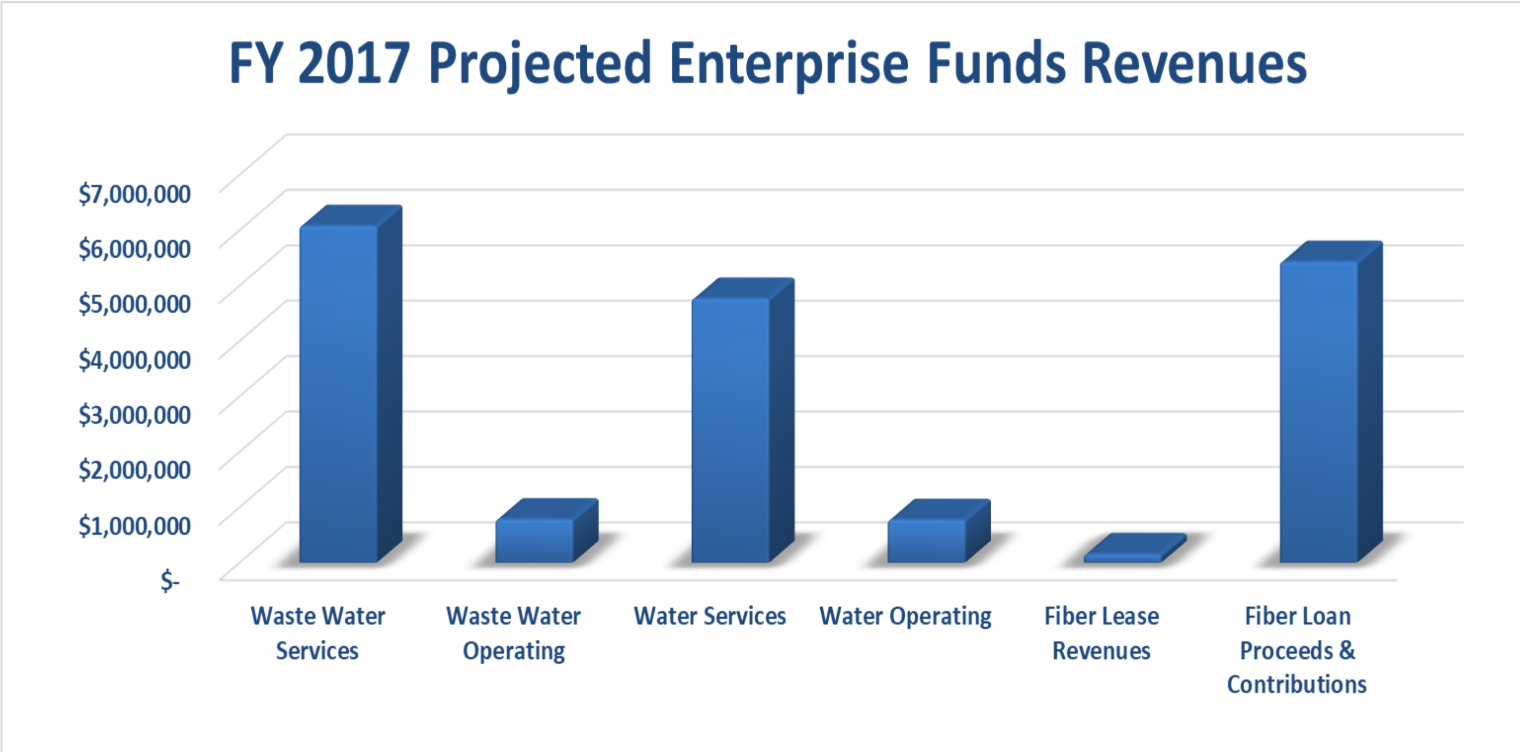


GENERAL AND HOUSING FUNDS – CHANGES IN EQUITY

General & Housing Fund	Actual FY 2012	Actual FY 2013	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	Budgeted FY 2018
Net Position - Beginning	**40,053,317**	**44,093,809**	**45,255,511**	**40,728,690**	**44,835,903**	**48,983,708**	**49,076,152**
Taxes	13,134,343	11,795,180	11,846,750	12,335,060	12,038,803	12,057,925	12,791,932
Charges for Services	1,443,285	1,420,942	1,236,061	1,418,408	1,144,123	1,254,812	1,608,659
Intergovernmental	4,643,433	3,364,268	4,380,290	5,798,481	8,854,276	5,050,240	4,165,545
Interest	34,368	19,900	11,478	15,876	26,550	42,233	35,000
Miscellaneous	145,750	259,471	30,563	187,336	704,408	615,868	5,084,000
Transfers					(2,055,923)	(35,000)	(110,000)
Total	19,401,179	16,859,761	17,505,142	19,755,161	20,712,237	18,986,078	23,575,136
General Government	1,658,564	1,619,659	2,033,740	2,279,392	2,044,804	1,958,923	1,313,541
Public Safety	5,537,316	5,849,529	5,698,822	5,917,816	6,077,097	7,779,910	7,224,891
Public Works	4,176,521	4,395,239	4,668,285	4,990,363	4,833,127	5,288,557	10,889,924
Recreation and Culture	1,231,756	1,142,296	1,267,334	1,229,001	1,363,735	1,406,611	1,263,287
Community Dev & Housing	2,510,928	2,364,831	2,218,483	2,179,252	2,067,003	2,293,036	2,669,301
Interest	245,602	218,755	196,380	190,055	178,666	166,597	338,340
Sewer Services							
Water Services							
Total	15,360,687	15,590,309	16,083,044	16,785,879	16,564,432	18,893,634	23,699,284
Change in Position	4,040,492	1,269,452	1,422,098	2,969,282	4,147,805	92,444	(124,148)
Net Position Ending	**44,093,809**	**45,363,261**	**46,677,609**	**43,697,972**	**48,983,708**	**49,076,152**	**48,952,004**

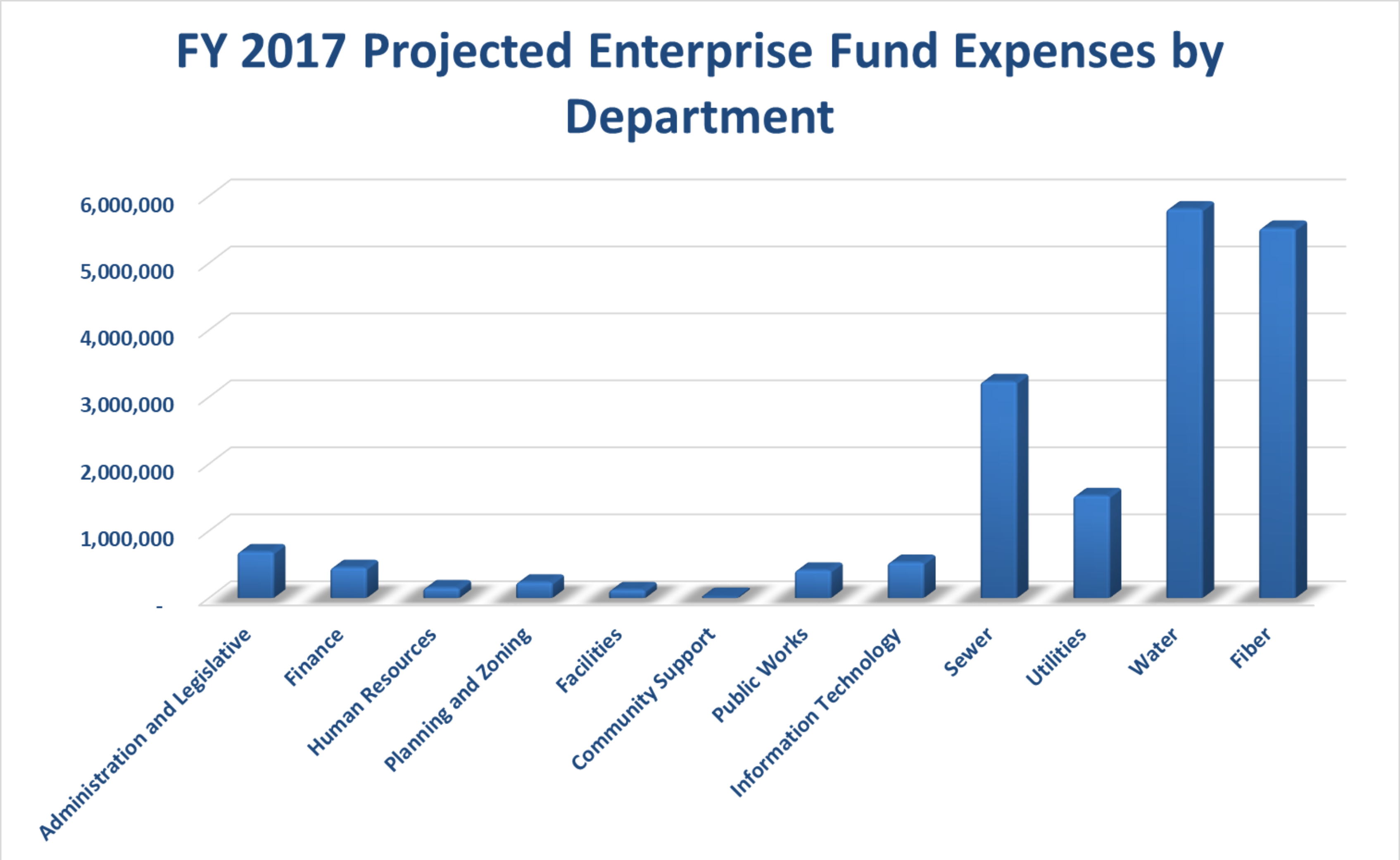
ENTERPRISE FUNDS – WATER, SEWER AND FIBER

ENTERPRISE FUNDS – WATER, SEWER AND FIBER REVENUES



Enterprise Fund Expenses

The Enterprise Fund expenses consist mainly of Water (31%), Sewer (26%), Utilities (13%), and Fiber (7%). All other expenses are supporting departments and are less than 10% of overall expenses.



ENTERPRISE FUND CHANGES IN EQUITY

Enterprise Funds	Actual FY 2012	Actual FY 2013	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	Budgeted FY 2018
Net Position - Beginning	**52,338,811**	**55,012,354**	**56,973,811**	**57,554,943**	**60,855,345**	**65,430,242**	**68,599,829**
Charges for Services	10,756,362	10,620,457	10,819,233	10,830,889	11,502,435	11,698,090	24,689,365
Intergovernmental	995,845	480,407	872,369	1,615,385	419,379	941,831	17,705,000
Interest	16,730	17,379	14,547	31,694	53,066	84,466	70,000
Miscellaneous	60,182	29,399	17,565	14,059	228,452	373,012	7,000,000
Transfers				-	2,055,923	35,000	110,000
Total	11,829,119	11,147,642	11,723,714	12,492,027	14,259,255	13,132,399	49,574,365
Sewer Services	4,990,870	4,762,370	4,877,723	4,944,571	4,839,774	5,036,757	35,711,030
Water Services	4,164,706	4,417,165	4,549,011	4,424,143	4,496,897	4,548,024	7,543,203
Fiber Services					347,687	378,031	7,504,569
Total	9,155,576	9,179,535	9,426,734	9,368,714	9,684,358	9,962,812	50,758,802
Change in Position	2,673,543	1,968,107	2,296,980	3,123,313	4,574,897	3,169,587	(1,184,437)
Net Position Ending	**55,012,354**	**56,980,461**	**59,270,791**	**60,678,256**	**65,430,242**	**68,599,829**	**67,415,392**

ALL FUNDS SUMMARY – FUND BALANCES AND CHANGES IN EQUITY

Fund balances continue to grow as planned capital projects continue to be delayed. While the City's fiber project began construction in 2016, the Enhanced Nutrient Removal project is out to bid. User rates, benefit assessments and property tax rates have been set in anticipation of the rising costs of these projects. It is expected that fund balances which were built up in recent years will be depleted with future debt service and construction costs.

City-Wide	Actual FY 2012	Actual FY 2013	Actual FY 2014	Actual FY 2015	Actual FY 2016	Actual FY 2017	Budgeted FY 2018
Net Position - Beginning	**92,392,128**	**99,106,163**	**102,343,722**	**106,062,800**	**112,155,395**	**120,878,097**	**124,140,128**
Taxes	13,134,343	11,795,180	11,846,750	12,335,060	12,038,803	12,057,925	12,791,932
Charges for Services	12,199,647	12,041,399	12,055,294	12,249,297	12,646,558	12,952,902	26,298,024
Intergovernmental	5,639,278	3,844,675	5,252,659	7,413,866	9,273,655	5,992,071	21,870,545
Interest	51,098	37,279	26,025	47,570	79,616	126,699	105,000
Miscellaneous	205,932	288,870	48,128	201,395	932,860	988,880	12,084,000
Transfers				-	-	-	-
Total	31,230,298	28,007,403	29,228,856	32,247,188	34,971,492	32,118,477	73,149,501
General Government	1,658,564	1,619,659	2,033,740	2,279,392	2,044,804	1,958,923	1,313,541
Public Safety	5,537,316	5,849,529	5,698,822	5,917,816	6,077,097	7,779,910	7,224,891
Public Works	4,176,521	4,395,239	4,668,285	4,990,363	4,833,127	5,288,557	10,889,924
Recreation and Culture	1,231,756	1,142,296	1,267,334	1,229,001	1,363,735	1,406,611	1,263,287
Community Dev & Housing	2,510,928	2,364,831	2,218,483	2,179,252	2,067,003	2,293,036	2,669,301
Interest	245,602	218,755	196,380	190,055	178,666	166,597	338,340
Sewer Services	4,990,870	4,762,370	4,877,723	4,944,571	4,839,774	5,036,757	35,711,030
Water Services	4,164,706	4,417,165	4,549,011	4,424,143	4,496,897	4,548,024	7,543,203
Fiber Services	-	-	-	-	347,687	378,031	7,504,569
Total	24,516,263	24,769,844	25,509,778	26,154,593	26,248,790	28,856,446	74,458,086
Change in Position	6,714,035	3,237,559	3,719,078	6,092,595	8,722,702	3,262,031	(1,308,585)
Net Position Ending	**99,106,163**	**102,343,722**	**106,062,800**	**112,155,395**	**120,878,097**	**124,140,128**	**122,831,543**

Cash Fund Balance Results

As shown below, cash balances have been accumulating over the past several years. It is expected that these surpluses will be used for budgeted capital projects, not yet completed.

General Fund Opening Balances:

	July 1, 2010	July 1, 2011	July 1, 2012	July 1, 2013	July 1, 2014	July 1, 2015	July 1, 2016	July 1, 2017
• General Operating Funds:	$ 2,165,255	$ 4,161,830	$ 5,988,153	$ 7,868,076	$ 8,154,993	$ 10,867,627	$ 11,186,431	$ 15,579,323
• Police Forfeiture Funds:	$ 61,190	$ 63,305	$ 54,210	$ 55,061	$ 63,078	$ 109,161	$ 106,426	$ 93,877
• Capital Projects Funds:	$ 118,891	$ 928,273	$ 1,579,781	$ 1,899,612	$ 1,830,180	$ 1,631,040	$ 3,492,548	$ 1,372,001
• Community Development:	$ 253,625	$ 255,739	$ 474,891	$ 475,953	$ 475,953	$ 475,953	$ 475,953	$ 475,953
• Benefit Assessment Funds:	$ 695,510	$ 819,421	$ 870,266	$ 985,652	$ 1,061,557	$ -	$ 37,548	$ 171,958
○ Total General Fund:	**$ 3,294,471**	**$ 6,228,568**	**$ 8,967,301**	**$ 11,284,354**	**$ 11,585,761**	**$ 13,083,781**	**$ 15,298,906**	**$ 17,693,112**

Sewer Fund Opening Balances:

	July 1, 2010	July 1, 2011	July 1, 2012	July 1, 2013	July 1, 2014	July 1, 2015	July 1, 2016	July 1, 2017
• Sewer Fund Operating Funds	$ 1,286,565	$ 2,523,013	$ 3,390,753	$ 4,484,765	$ 5,068,821	$ 5,468,737	$ 6,733,279	$ 8,123,711
• Benefit Assessment Funds:	$ 3,159,634	$ 3,390,595	$ 3,638,037	$ 3,868,050	$ 4,158,771	$ 4,413,804	$ 4,593,252	$ 4,878,625
○ Total Sewer Fund:	**$ 4,446,199**	**$ 5,913,608**	**$ 7,028,790**	**$ 8,352,815**	**$ 9,227,592**	**$ 9,882,540**	**$ 11,326,531**	**$ 13,002,336**

Water Fund Opening Balances:

	July 1, 2010	July 1, 2011	July 1, 2012	July 1, 2013	July 1, 2014	July 1, 2015	July 1, 2016	July 1, 2017
• Water Fund Operating Funds	$ 2,202,248	$ 3,367,771	$ 4,273,236	$ 5,083,930	$ 5,204,233	$ 5,729,266	$ 6,502,129	$ 6,630,279
• Benefit Assessment Funds:	$ 3,225,036	$ 3,452,259	$ 3,685,835	$ 3,705,480	$ 3,977,749	$ 2,691,211	$ 1,520,429	$ 616,929
○ Total Water Fund:	**$ 5,427,284**	**$ 6,820,030**	**$ 7,959,071**	**$ 8,789,410**	**$ 9,181,982**	**$ 8,420,477**	**$ 8,022,558**	**$ 7,247,208**

Public Housing Agency Opening Balances:

	July 1, 2010	July 1, 2011	July 1, 2012	July 1, 2013	July 1, 2014	July 1, 2015	July 1, 2016	July 1, 2017
• PHA Operating Funds:	$ 459,223	$ 67,048	$ 3,536	$ -	$ -	$ 81,353	$ 124,316	$ 188,329
• PHA HAP Equity Funds:	$ 192,726	$ 739,805	$ 480,815	$ 394,157	$ 305,473	$ -	$ -	
• PHA Admin Equity Funds:	$ -	$ -	$ 78,154	$ 17,619	$ -	$ -	$ -	
• PHA FSS Escrow Funds:	$ 30,056	$ 35,831	$ 20,366	$ 13,999	$ 13,510	$ 22,427	$ 36,483	$ 9,240
○ Total PHA Fund:	**$ 682,005**	**$ 842,684**	**$ 582,871**	**$ 425,775**	**$ 318,983**	**$ 103,780**	**$ 160,799**	**$ 197,569**

Fiber Fund Opening Balances:

	July 1, 2010	July 1, 2011	July 1, 2012	July 1, 2013	July 1, 2014	July 1, 2015	July 1, 2016	July 1, 2017
• Fiber Operating Funds:	$ -	$ -	$ -	$ -	$ -	$ 128,942	$ 299,275	$ 717,514
○ Total Fiber Fund:	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 128,942**	**$ 299,275**	**$ 717,514**

Total City of Westminster Balance:

	July 1, 2010	July 1, 2011	July 1, 2012	July 1, 2013	July 1, 2014	July 1, 2015	July 1, 2016	July 1, 2017
	$ 13,849,959	**$ 19,804,890**	**$ 24,538,033**	**$ 28,852,354**	**$ 30,314,318**	**$ 31,619,522**	**$ 35,108,069**	**$ 38,857,739**

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. The only limit on debt issuances is debt covering operating expenses and it shall not exceed ten percent of the City's operating expense budget for the general fund for the fiscal year in which the debt is incurred. The City currently has no debt related to operating expenses. The City's Code as it relates to debt can be found online at http://ecode360.com/12119283#13347276.

The General Fund carries debt for the development of the two public parking garages and re-construction of Green Street financed in 2002 and 2005 utilizing CDA bonds from the State of Maryland. The City refunded the 2002 bond to a lower interest rate that reduced the cost of the debt by approximately $184,180 in fiscal year 2013. The 2002 bond is now referred to as the 2012 bond. The fiscal year 2018 budget calls for refunding of $750,000 of the 2005 bond to be paid from General Fund reserves.

The fiscal year 2018 budget calls for a $5,000,000 bond for paving. Since the lapse in Highway User Revenue from the State of Maryland, the City has fallen behind on its road maintenance. It is not anticipated that the increased spending in road improvements will bring the necessary road improvements up to date, but will significantly reduce roads classified as 40 and below on the Pavement Condition Index.

The City issued General Obligation Bonds in the amount of $21,000,000 in FY 2016 for the Fiber Project. To date the City has drawn $5,375,840 of the bond and the project is approximately 50% complete. It is expected that the City will complete construction in Fiscal Year 2019. At this time, indications are that the project may come in under-budget by $3,000,000. Debt service is expected to be paid with dark fiber lease revenues and subsidies from the General Fund if necessary.

Water Fund debt is focused on three major water system projects, Well #7, the Medford Quarry Emergency Pipeline, and the Cranberry Water Treatment Plant. Debt service for fiscal year 2018 is $1,048,650 on these bonds.

The FY 2018 Budget calls for the Sewer Fund to incur debt in the amount of $14,695,000 and $14,695,000 in FY 2019 for the State of Maryland mandated Enhanced Nutrient Removal Wastewater Treatment Plant. The City will also utilize approximately $29,530,000 in Bay Restoration Funds/Grants for the project. Carroll County will also be funding approximately $5,480,000. The project is scheduled to start construction in 2018 and be completed by 2019. The sewer rate structure has been modeled to build sufficient reserve funding for the annual debt service requirements. The FY 2015, FY 2016 and FY 2017 budgets include an 11% increase in sewer rates for each year. The fiscal year 2018 budget does not include an increase in rates. However, the fiscal year 2018 budget does include funding for a comprehensive cost of service study.

The current outstanding debt and future debt service on existing bonds is shown below. At this time, the exact amount of future debt service on projects not yet bonded is unknown. The starting dates, principal amounts and terms for future projects have not been determined.

Debt Instrument	Project Name	Balance June 30, 2017	Future Payments			
			FY 2018		FY 2019	
			Principal	Interest	Principal	Interest
General						
2005 Infrastructure Bond A	Green St Paving	3,087,900	186,100	139,270	190,500	131,453
2012 Infrastructure Bond B	Parking Garages	948,400	156,700	18,056	163,500	15,989
2017 Infrastructure Bond	Road Paving	-	167,500	117,377	202,500	137,680
Total General Fund		*4,036,300*	*510,300*	*274,703*	*556,500*	*285,122*
Water						
Drinking Water Bond 2000	Westminster Carfaro W	308,600	74,206	12,189	76,135	10,182
Drinking Water Bond 2007	Cranberry WTP Upgrade	5,451,965	574,768	81,568	580,516	75,820
Drinking Water Bond 2008	Medford Quarry Emerge	2,794,136	224,975	81,019	230,374	75,619
Total Water Fund		*8,554,701*	*873,949*	*174,776*	*887,025*	*161,621*
Fiber						
Fiber Infrastructure Bond A	City-wide Broadband N	5,375,840	-	181,000	-	518,000

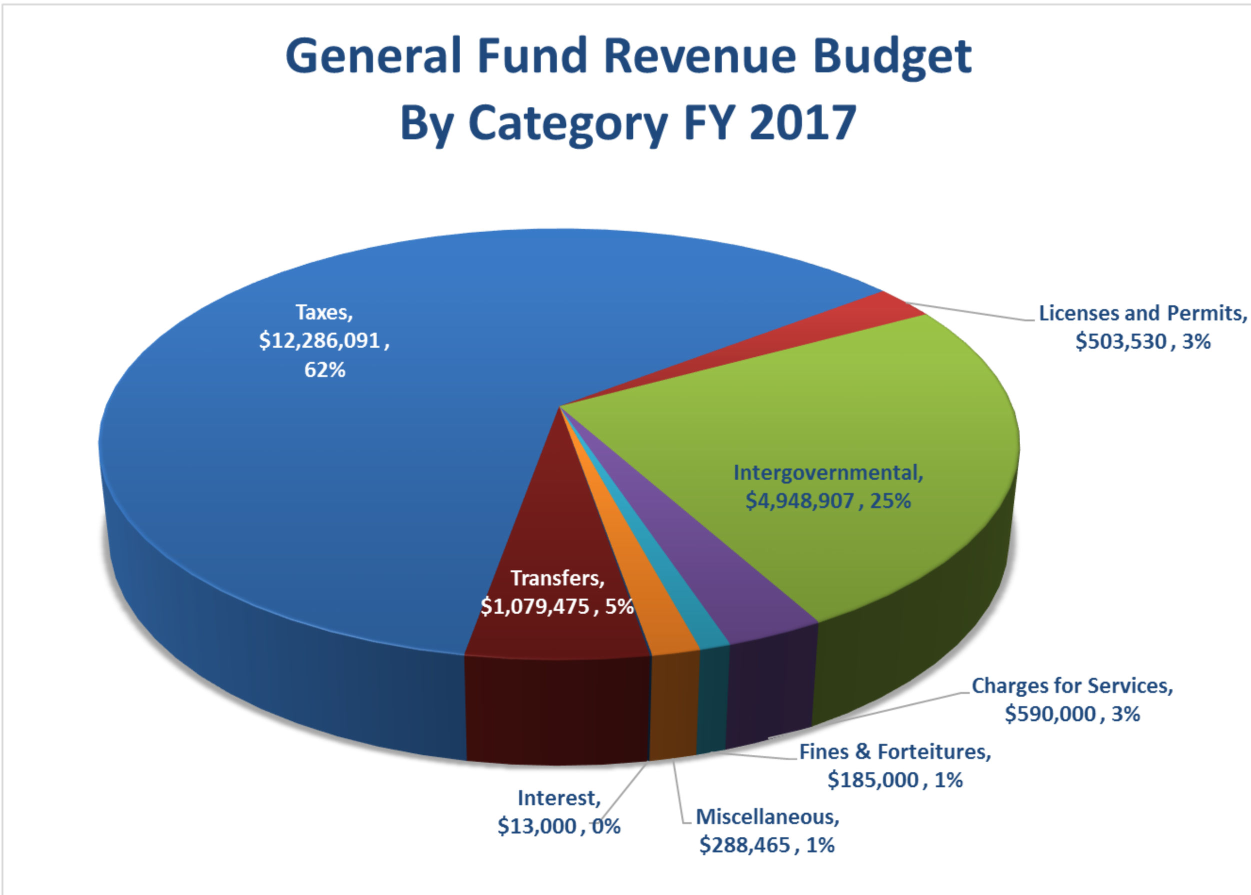
GENERAL FUND FY 2018 BUDGET

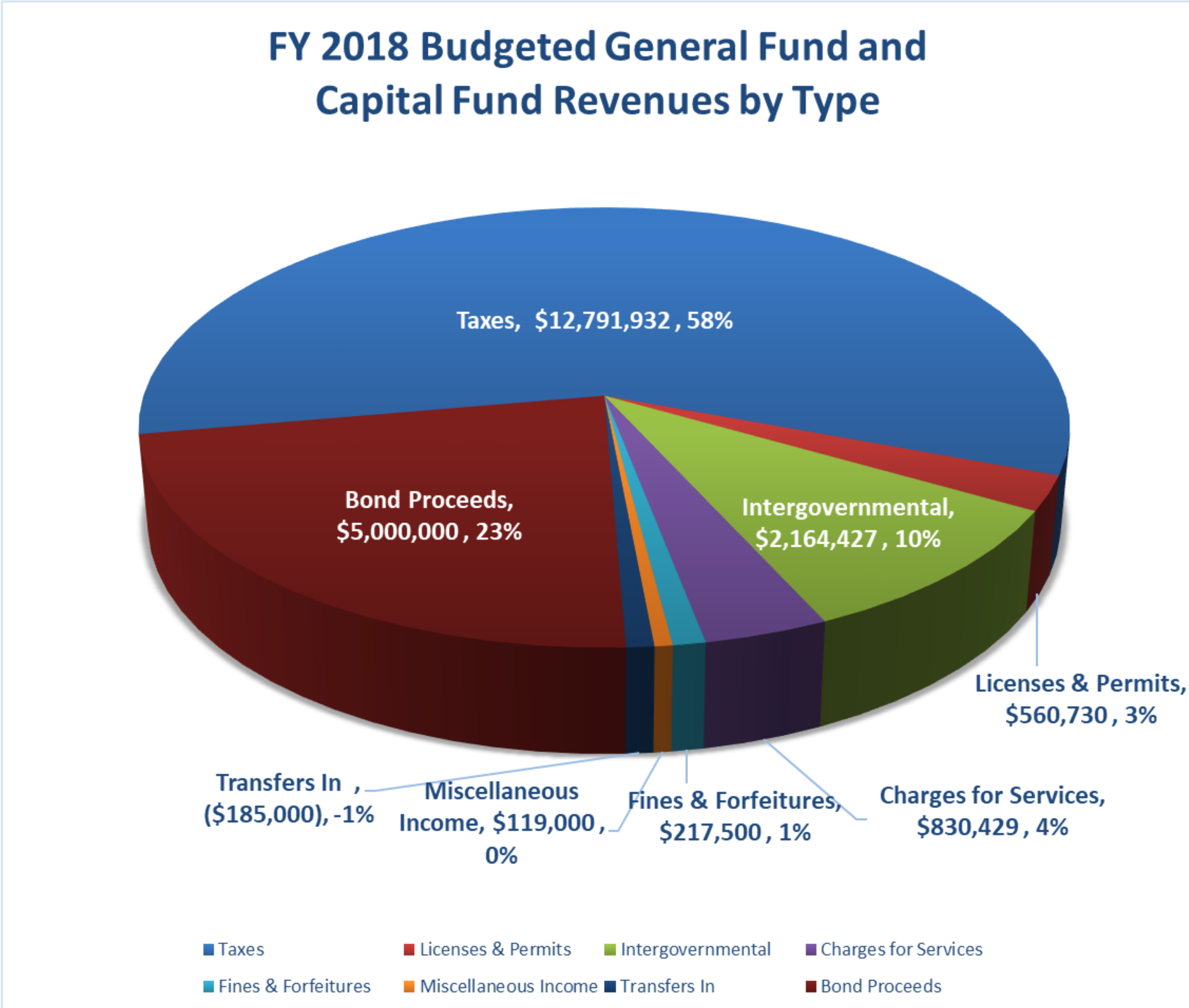
GENERAL FUND REVENUES

The charts below compare FY 2017 to FY 2018 Revenues. The City held the Real Estate Tax rate at $ 0.56 per $100 of assessed value. While tax revenues remain static, the percent of overall tax revenue is down slightly as a result of an infusion of bond proceeds to be used for road paving. The City is applied for an unusual amount of grant-funding in FY 2017 which accounts for the decrease in Intergovernmental funding in FY 2018.

Please refer to Appendix B – Revenue Book for more information.

REVENUE COMPARISON FY 2017 VS. FY 2018




FY 2018 Budgeted General Fund and Capital Fund Revenues by Type
Taxes, $12,791,932 , 58%
Bond Proceeds, $5,000,000 , 23%
Intergovernmental, $2,164,427 , 10%
Licenses & Permits, $560,730 , 3%
Charges for Services, $830,429 , 4%
Fines & Forfeitures, $217,500 , 1%
Miscellaneous Income, $119,000 , 0%
Transfers In , ($185,000), -1%
Taxes
Licenses & Permits
Intergovernmental
Charges for Services
Fines & Forfeitures
Miscellaneous Income
Transfers In
Bond Proceeds

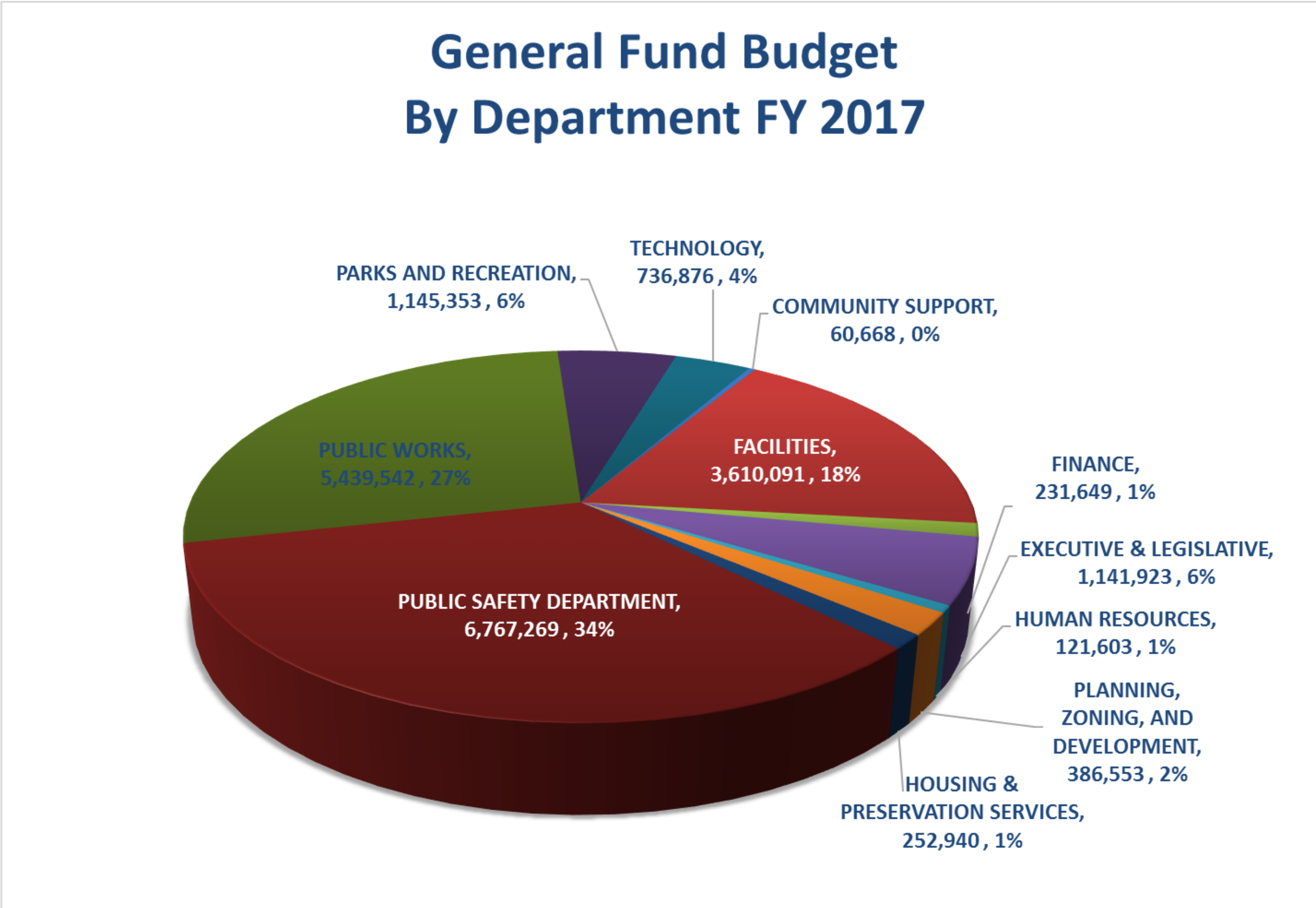
Revenue Comparison – FY 2014 – FY 2018 Budget and Actual

General Fund	FY 2014 Budget	FY 2014 Actual	FY 2015 Budget	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget
Taxes	11,394,848	11,664,492	11,845,703	11,943,094	12,151,325	12,250,654	12,286,091	12,058,463	12,791,932
Licenses & Permits	489,890	522,590	515,880	534,137	494,080	525,886	503,530	606,307	560,730
Intergovernmental	2,818,787	2,388,481	3,084,122	2,490,436	2,943,967	2,393,759	4,448,907	2,390,419	2,164,427
Charges for Services	816,195	579,614	621,500	563,579	795,895	722,721	796,265	775,162	830,429
Fines & Forfeitures	120,000	188,521	145,000	201,139	175,000	222,351	185,000	141,899	217,500
Capital Contributions	-	-	-	-	-	-	-	-	-
Miscellaneous Income	86,000	76,623	75,855	232,064	95,200	432,098	82,200	382,352	84,000
Interest Income	11,200	11,360	10,000	15,876	13,000	26,550	13,000	42,233	35,000
Transfers	661,862	-	1,378,824	(1,507,955)	731,194	(405,305)	1,026,706	(110,000)	(185,000)
Other Financing	-	63,367	-	-	-	-	-	-	5,000,000
Total	16,398,782	15,495,047	17,676,884	14,472,370	17,399,661	16,168,714	19,341,699	16,286,833	21,499,018

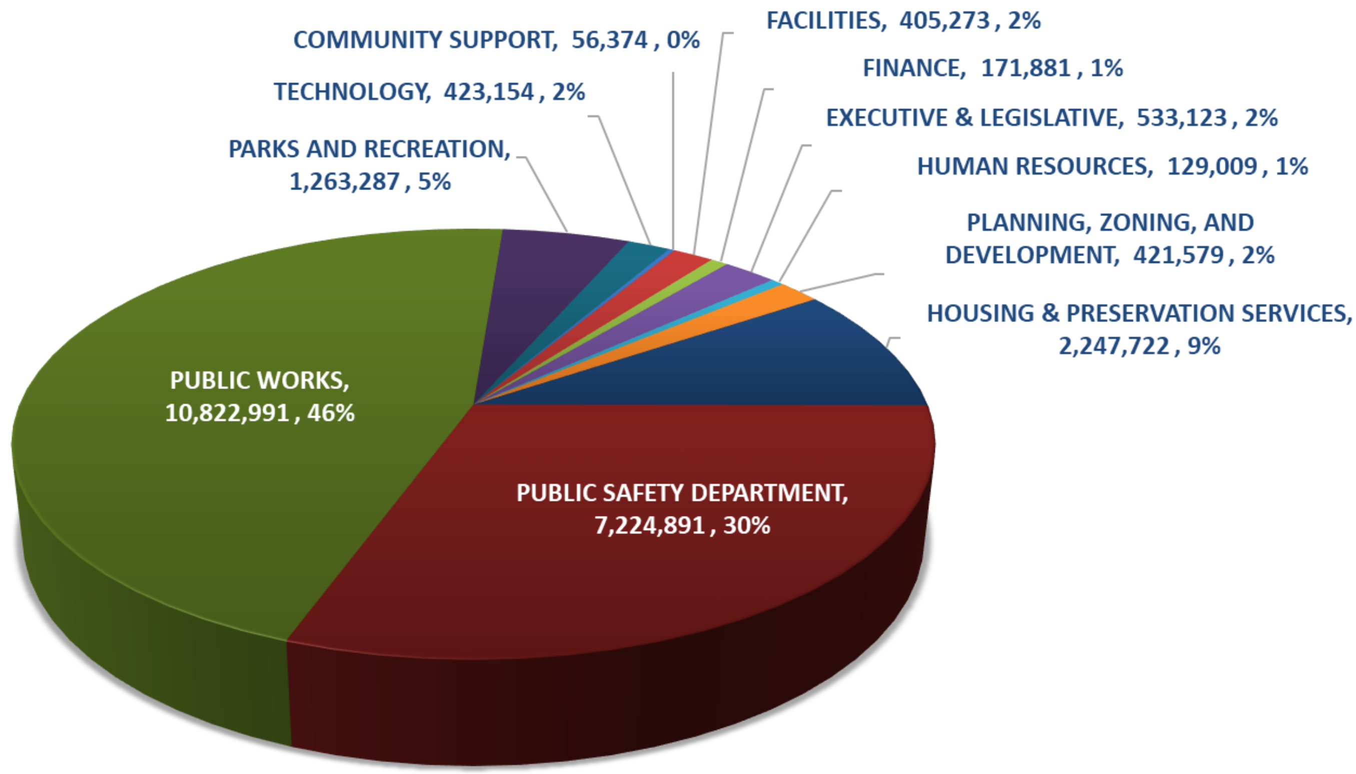
GENERAL FUND EXPENSES

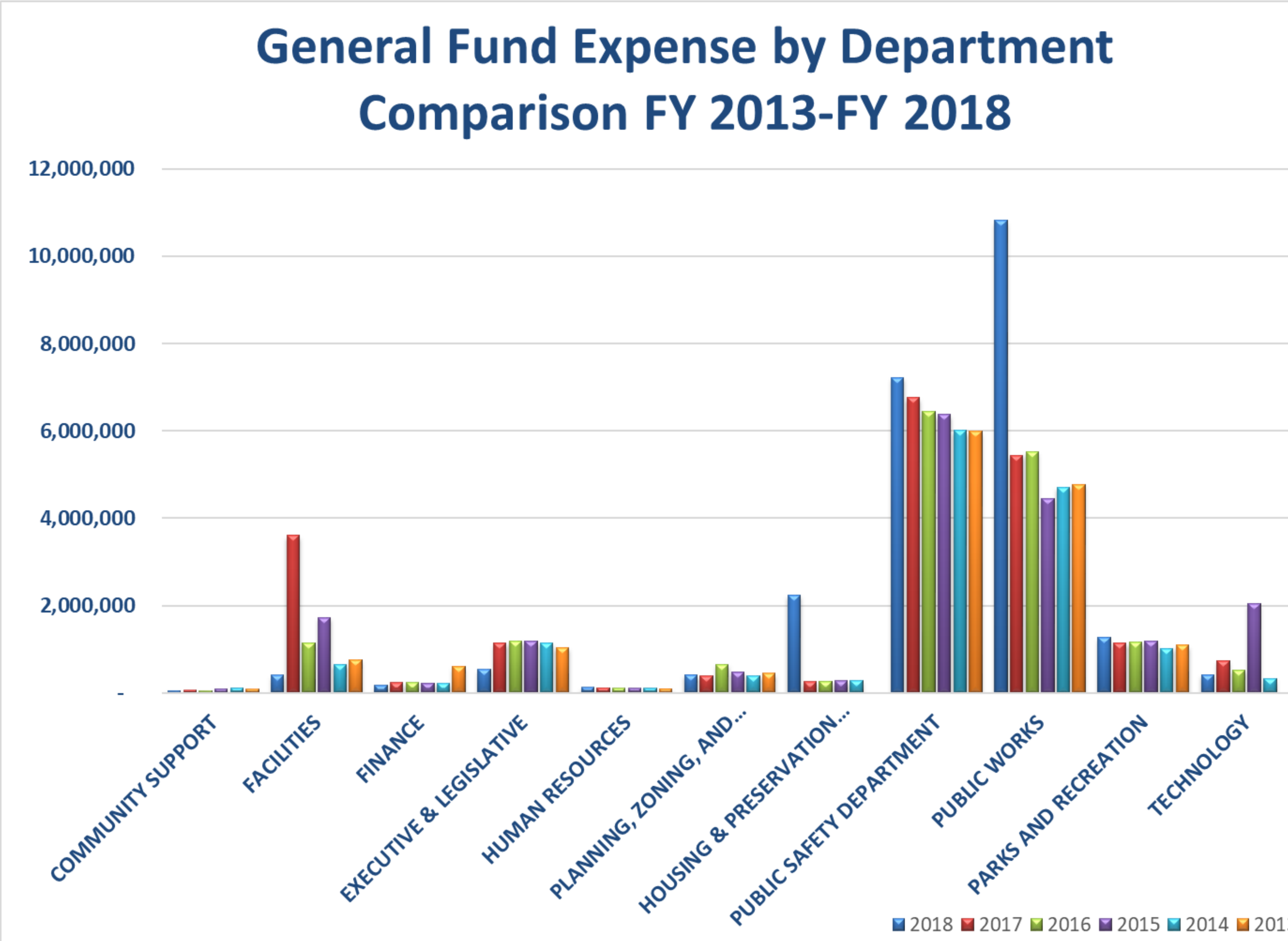
The FY 2018 budget includes a one-time increase of $5,000,000 for road paving which accounts for the increase in spending in Public Works.

By Department



General Fund Budget By Department FY 2018




General Fund Expense by Department
Comparison FY 2013-FY 2018
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
COMMUNITY SUPPORT
FACILITIES
FINANCE
EXECUTIVE & LEGISLATIVE
HUMAN RESOURCES
PLANNING, ZONING, AND...
HOUSING & PRESERVATION...
PUBLIC SAFETY DEPARTMENT
PUBLIC WORKS
PARKS AND RECREATION
TECHNOLOGY
2018
2017
2016
2015
2014
2013

HOUSING FUND FY 2018 BUDGET

HOUSING FUND REVENUES

The City's Public Housing Agency does not see any material changes from FY 2017. The City has budgeted a subsidy from the General Fund for FY 2018 in the amount of $75,000 to cover ineligible costs and unfunded expenses.

REVENUE DETAIL COMPARISON – FY 2014 – FY 2018 BUDGET AND ACTUAL

Public Housing Fund	FY 2014 Budget	FY 2014 Actual	FY 2015 Budget	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget
Intergovernmental	1,800,000	1,770,680	1,968,026	1,966,975	1,985,191	1,874,730	1,989,706	2,168,588	1,991,118
Other Revenue	16,500	85,921	25,500	21,236	10,000	100,259	10,000	41,959	10,000
Transfers	286,711	(1,421)	75,000	75,000	75,000	-	75,000	75,000	75,000
Total	2,103,211	1,855,180	2,068,526	2,063,211	2,070,191	1,974,989	2,074,706	2,285,547	2,076,118

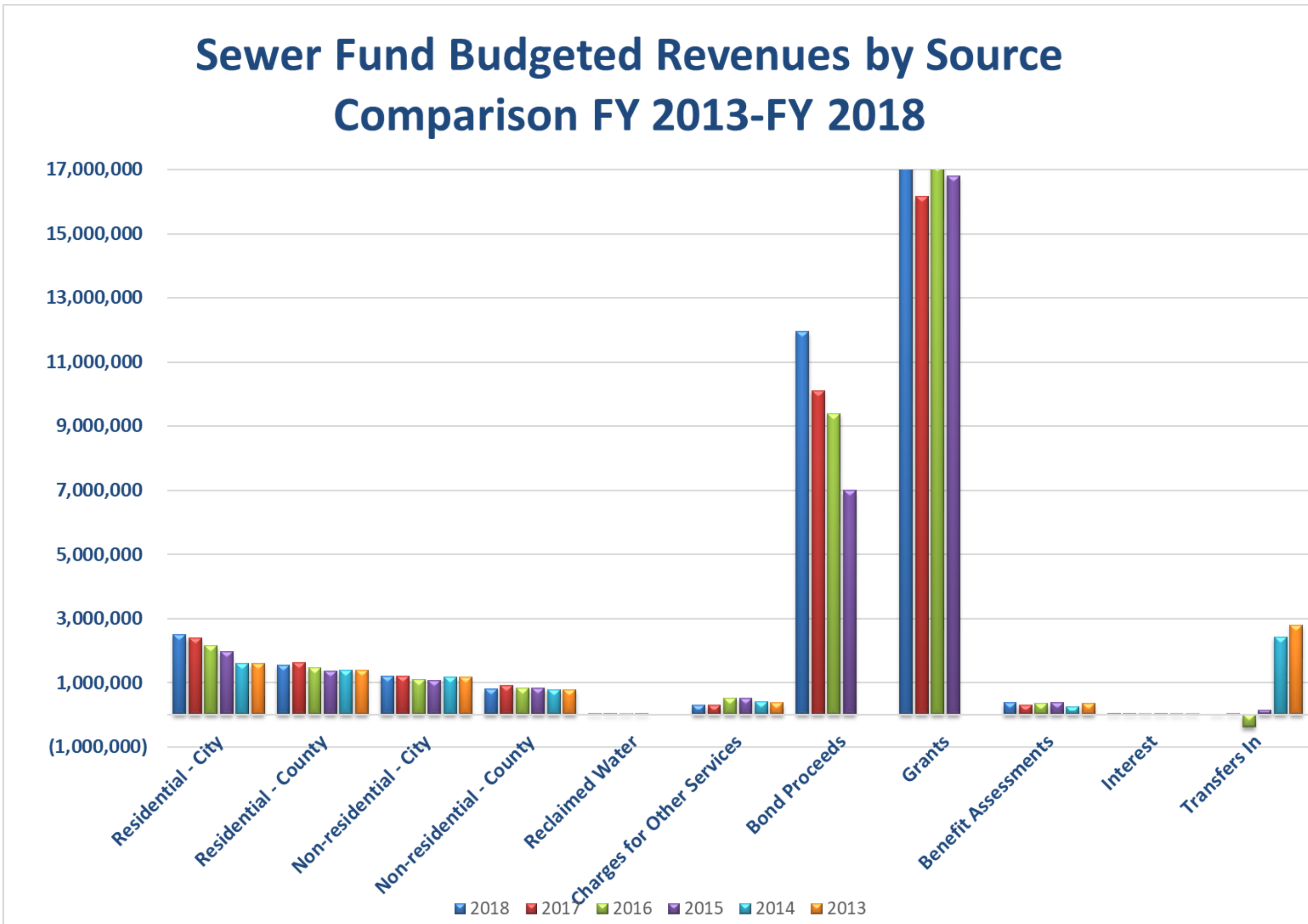
HOUSING FUND EXPENSES

	FY 2014		FY 2015		FY 2016		FY 2017		FY 2018
	Budget	**Actual**	**Budget**	**Actual**	**Budget**	**Actual**	**Budget**	**Actual**	**Budget**
Salary	132,118	131,690	136,015	131,357	144,697	133,063	149,354	165,996	148,623
Benefits	58,609	58,359	66,917	64,902	68,098	63,813	73,491	71,208	70,176
Operating	1,912,484	1,922,801	1,865,594	1,844,457	1,857,396	1,809,372	1,851,862	1,992,051	1,857,319
Capital	-	-	-	-	-	-	-	-	-
Total	2,103,211	2,112,851	2,068,526	2,040,716	2,070,191	2,006,248	2,074,707	2,229,255	2,076,118

SEWER FUND FY 2018 BUDGET

SEWER FUND REVENUES

The FY 2018 budget calls for no change in sewer rates. However, the FY 2018 budget does call for a rate study. The largest capital project in the Sewer Fund is the Enhanced Nutrient Removal project which includes sweeping changes in the sewer treatment plant. The project is expected to go to bid in FY 2018 and construction is expected to start prior to year-end. Although prior years' budget included this project, to date, the project has not started other than engineering. Related to this project, the FY 2018 budget calls for a bond issuance of $11,955,000 and Bay Restoration Grant proceeds in the amount of $14,765,000. The projected FY 2019 budget calls for the same as construction is expected to continue for two years. Carroll County will also be granting a portion of the costs that pertain to County operations in the amount of $5,480,000.



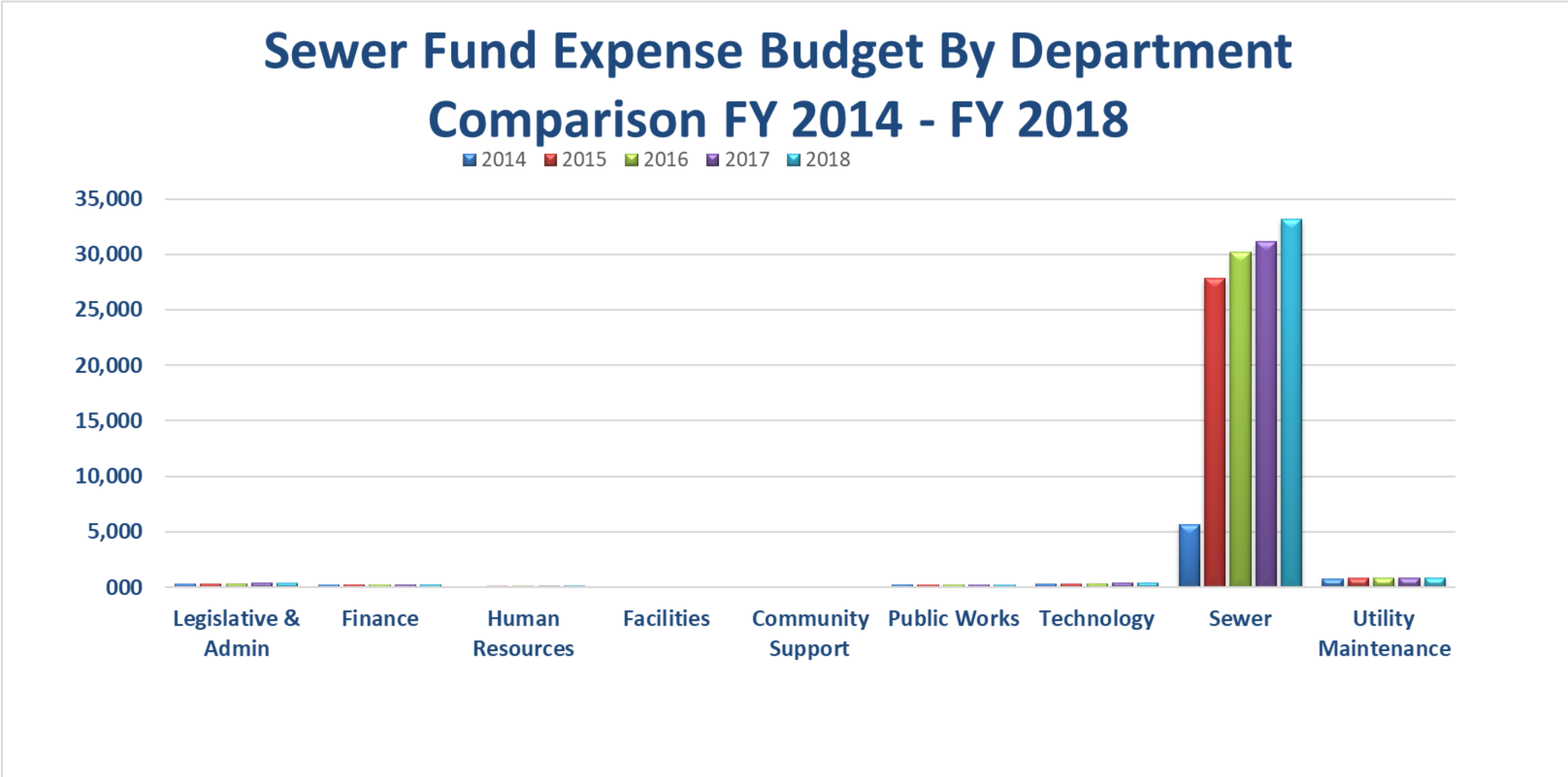
Revenue Detail Comparison – FY 2014 – FY 2018 Budget and Actual

Sewer Fund	FY 2014 Budget	FY 2014 Actual	FY 2015 Budget	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget
Charges for Services	5,334,786	5,291,974	5,752,652	5,556,134	6,069,516	6,214,019	6,455,843	6,587,898	6,355,150
Capital Contributions	2,678,067	611,573	24,192,704	1,112,039	26,858,839	312,836	26,576,421	223,035	29,850,118
Other Revenue	17,200	13,835	15,200	13,959	18,200	23,215	12,000	10,285	13,000
Interest Revenue	7,000	7,164	7,000	15,847	12,000	26,533	12,000	42,233	35,000
Gains/Loss on Assets	-	2,969	3,000	-	3,000	429	3,000	-	3,000
Transfers	(130,548)	-	157,229	16,596	(364,313)	-	23,352	-	-
Total	7,906,505	5,927,514	30,127,785	6,714,576	32,597,242	6,577,033	33,082,616	6,863,451	36,256,268

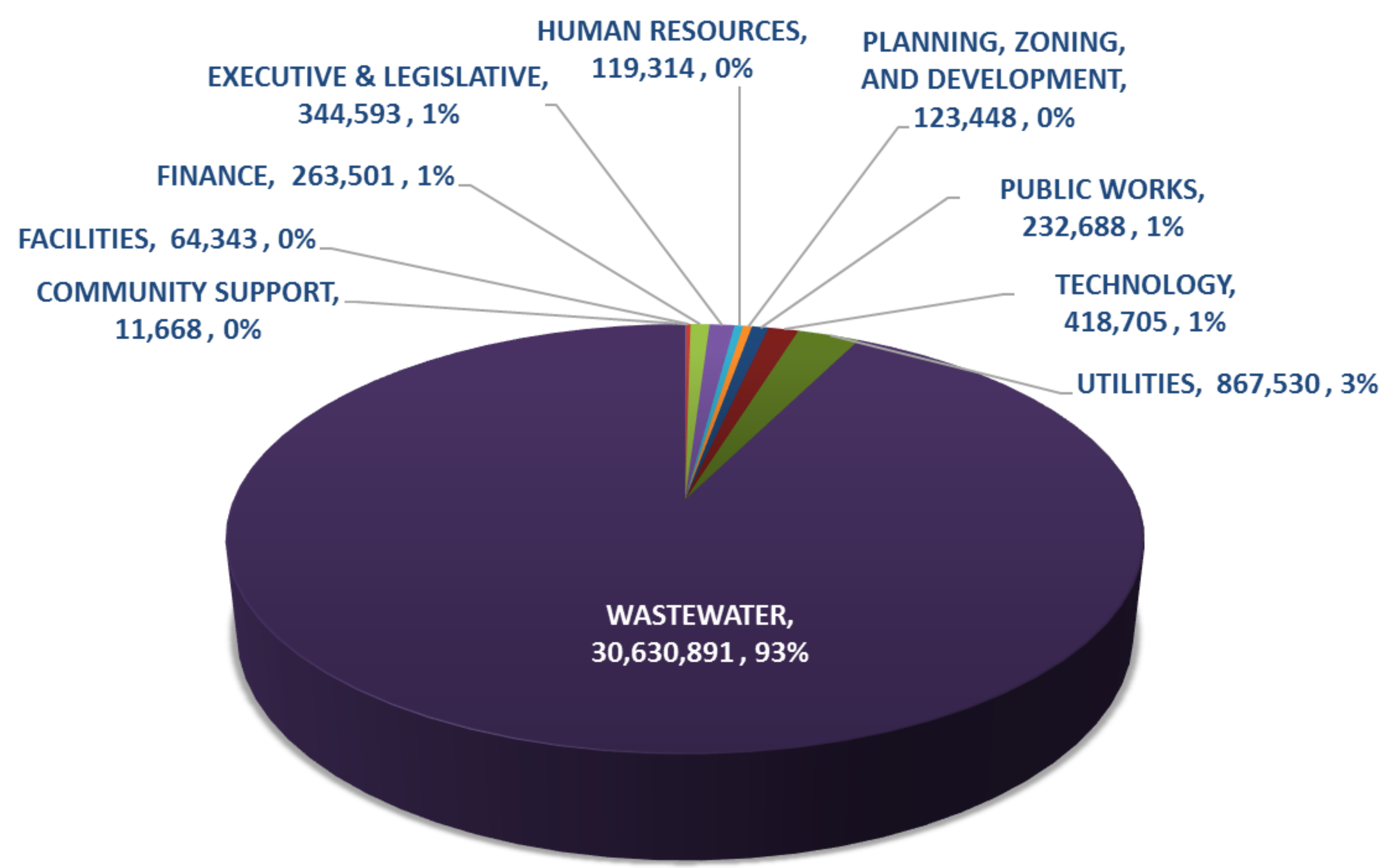
SEWER FUND EXPENSES

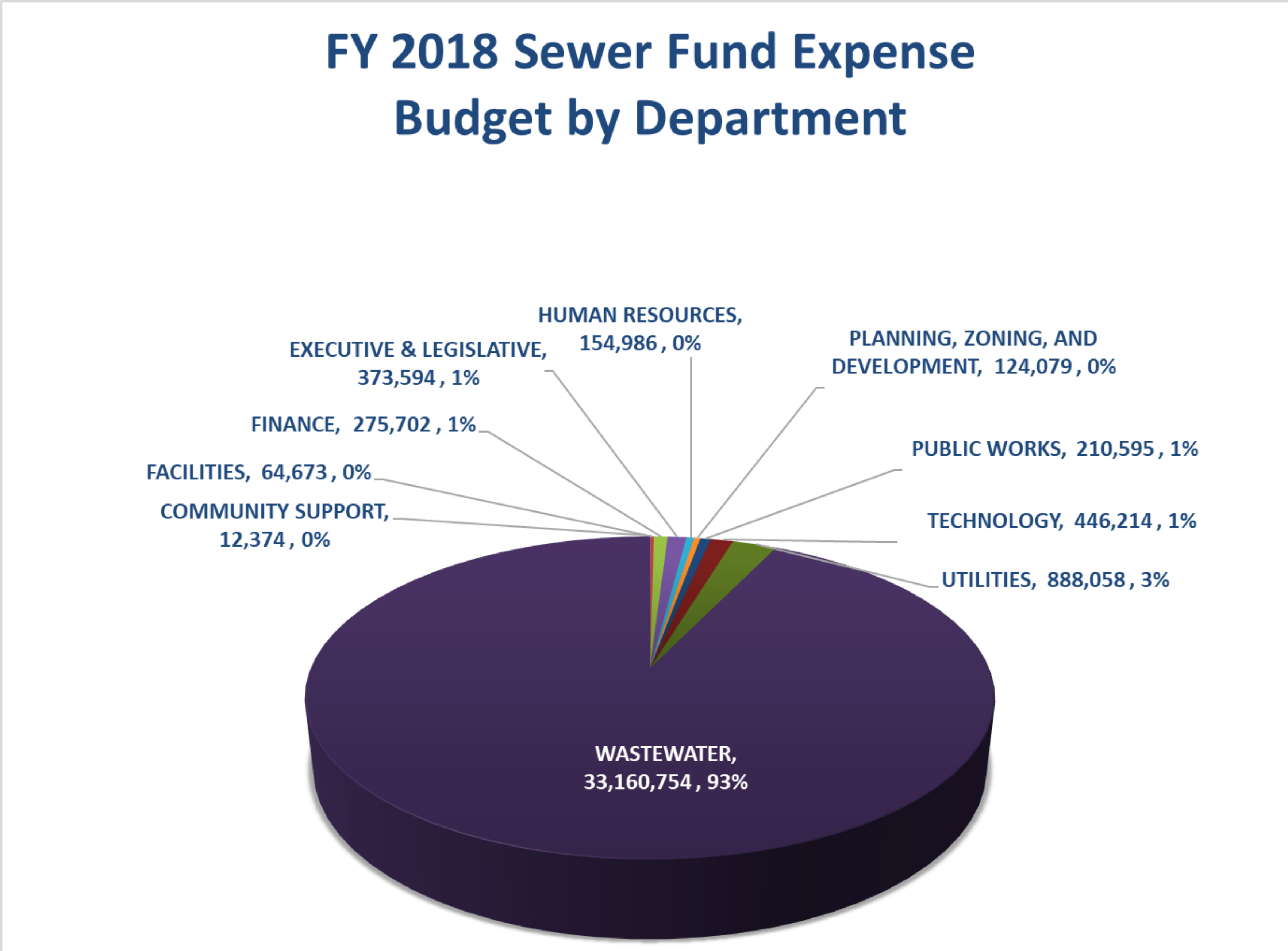
Expense Detail Comparison by Department – FY 2014 – FY 2018

Department	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Legislative & Admin	312,695	326,860	342,405	408,294	373,594
Finance	239,620	262,103	250,158	263,501	275,702
Human Resources	101,166	104,585	110,282	119,314	154,986
Planning	113,978	106,326	145,923	123,448	124,079
Facilities	97,666	60,756	63,550	64,343	64,673
Community Support	6,200	6,200	6,200	11,668	12,374
Public Works	271,299	252,950	251,001	232,688	210,595
Technology	297,550	300,092	359,055	429,780	446,214
Sewer	5,693,759	27,874,152	30,197,536	31,135,942	33,160,754
Utility Maintenance	777,405	833,759	871,135	867,530	888,058
Total	7,911,338	30,127,783	32,597,245	33,656,508	35,711,029


Sewer Fund Expense Budget By Department
Comparison FY 2014 - FY 2018
2014
2015
2016
2017
2018
35,000
30,000
25,000
20,000
15,000
10,000
5,000
000
Legislative & Admin
Finance
Human Resources
Facilities
Community Support
Public Works
Technology
Sewer
Utility Maintenance

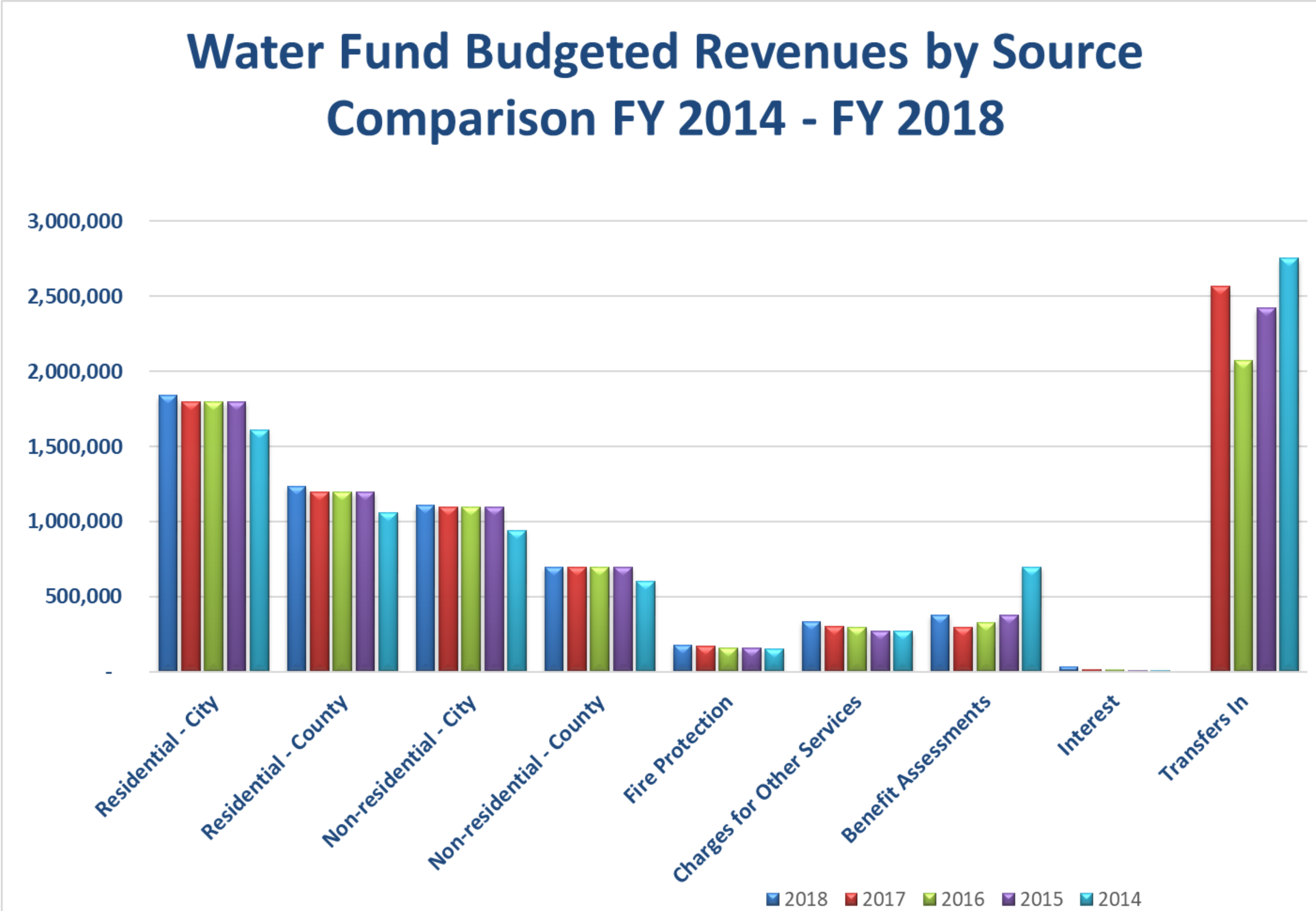
FY 2017 Sewer Fund Expense Budget by Department




FY 2018 Sewer Fund Expense
Budget by Department
HUMAN RESOURCES, 154,986 , 0%
EXECUTIVE & LEGISLATIVE, 373,594 , 1%
PLANNING, ZONING, AND DEVELOPMENT, 124,079 , 0%
FINANCE, 275,702 , 1%
PUBLIC WORKS, 210,595 , 1%
FACILITIES, 64,673 , 0%
COMMUNITY SUPPORT, 12,374 , 0%
TECHNOLOGY, 446,214 , 1%
UTILITIES, 888,058 , 3%
WASTEWATER, 33,160,754 , 93%

WATER FUND REVENUES

The Water Fund Revenues remain constant in the FY 2018 Budget. There were no changes to rates and there are no substantial changes in revenues.



REVENUE DETAIL COMPARISON – FY 2014 – FY 2018 BUDGET AND ACTUAL

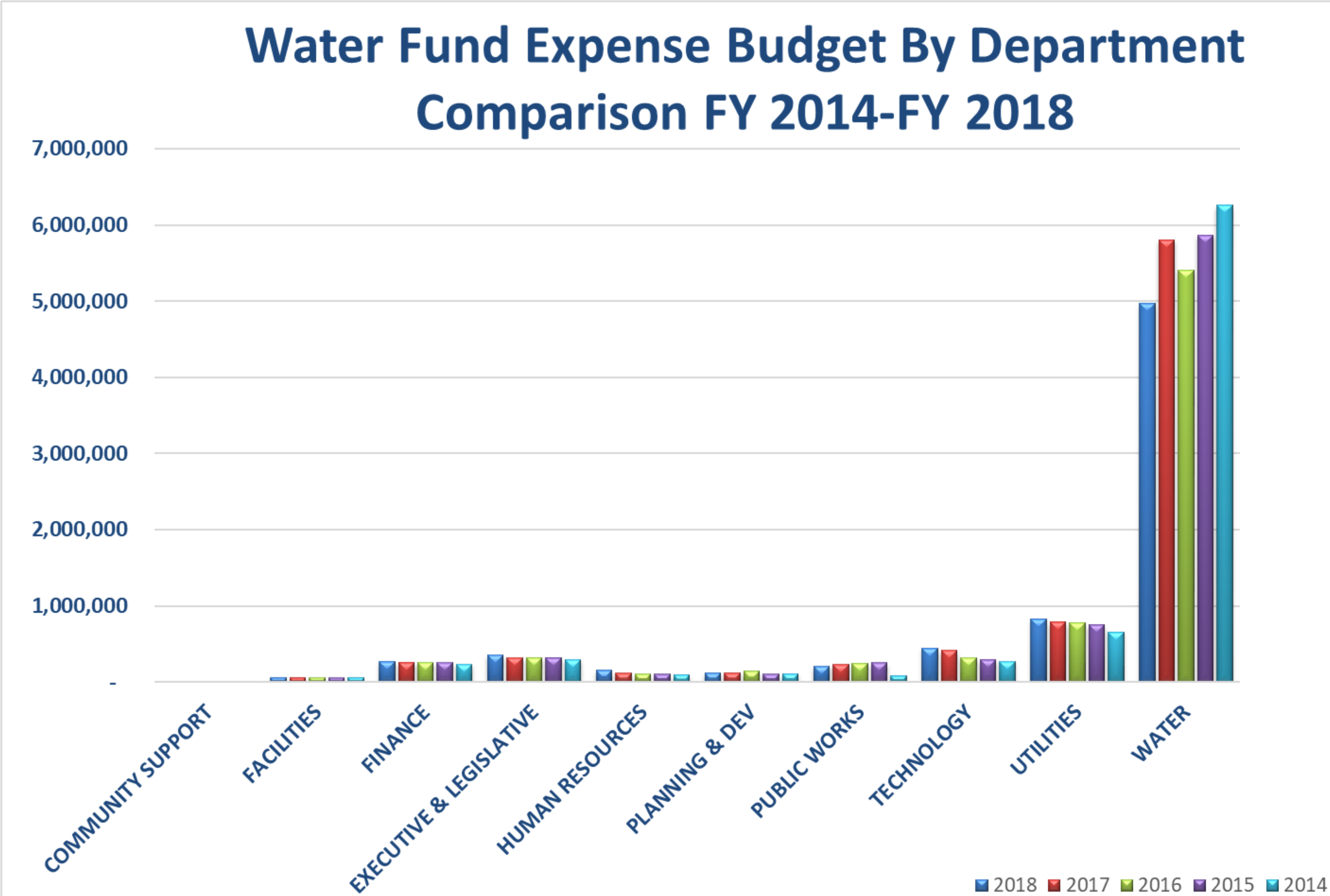
The decrease in revenues is attributed to reduction in consumption. Rental revenue continues to increase as a result of increasing lease contracts and additional renters.

Water Fund	FY 2014 Budget	FY 2014 Actual	FY 2015 Budget	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget
Charges for Services	4,447,086	5,352,421	5,041,525	5,085,557	5,060,165	5,264,257	5,073,650	5,045,374	5,157,267
Capital Contributions	240,740	260,796	377,084	503,346	330,606	296,281	296,007	182,796	379,539
Rental Revenue	180,000	174,835	179,470	189,197	186,665	182,479	194,161	199,714	236,772
Other Revenue	9,200	3,730	8,200	100	9,200	883	3,000	71,157	3,000
Interest Revenue	8,000	7,383	8,000	15,847	12,000	26,533	15,000	42,233	35,000
Gains/Loss on Assets	-	2,000	2,000	-	2,000	-	2,000	-	2,000
Transfers	3,815,564	-	2,602,721	(16,596)	2,103,408	-	2,641,257	-	-
Total	8,700,590	5,801,165	8,219,000	5,777,451	7,704,044	5,770,434	8,225,075	5,541,274	5,813,578

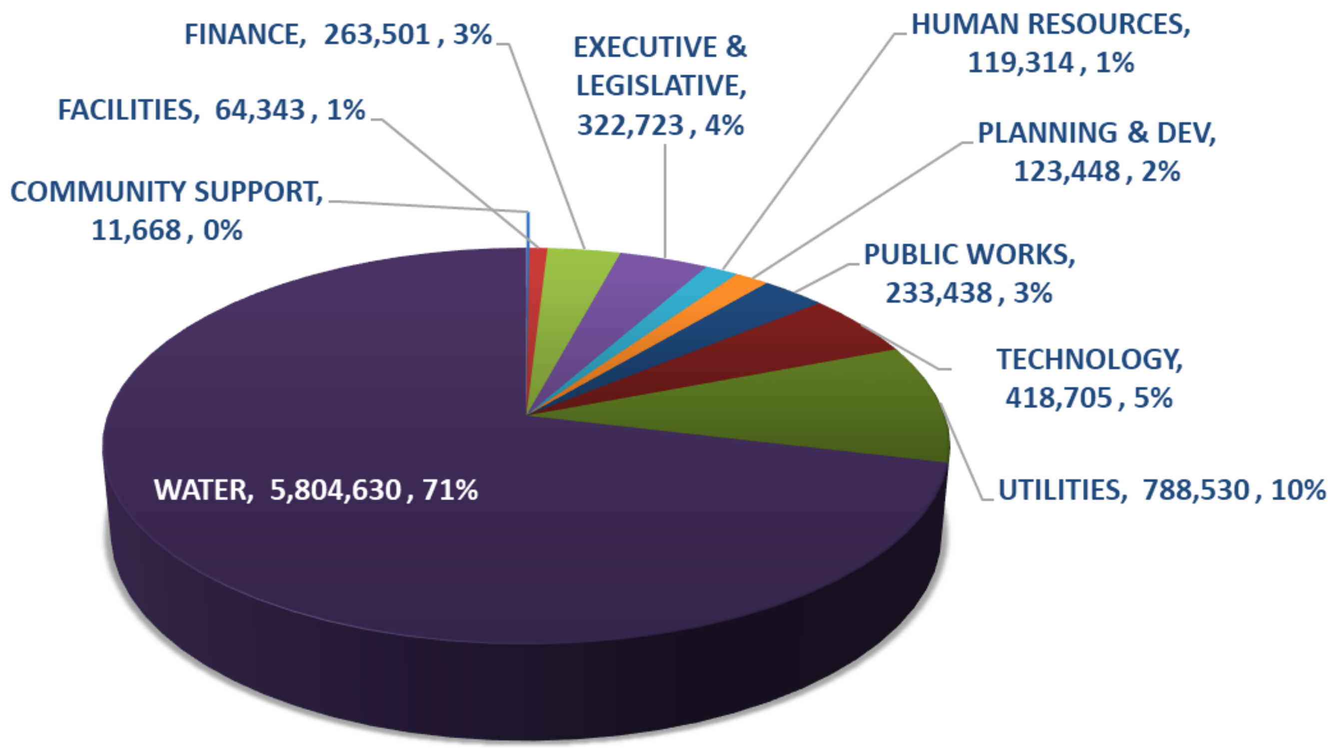
WATER FUND EXPENSES

Water Fund Expenses also remain constant.

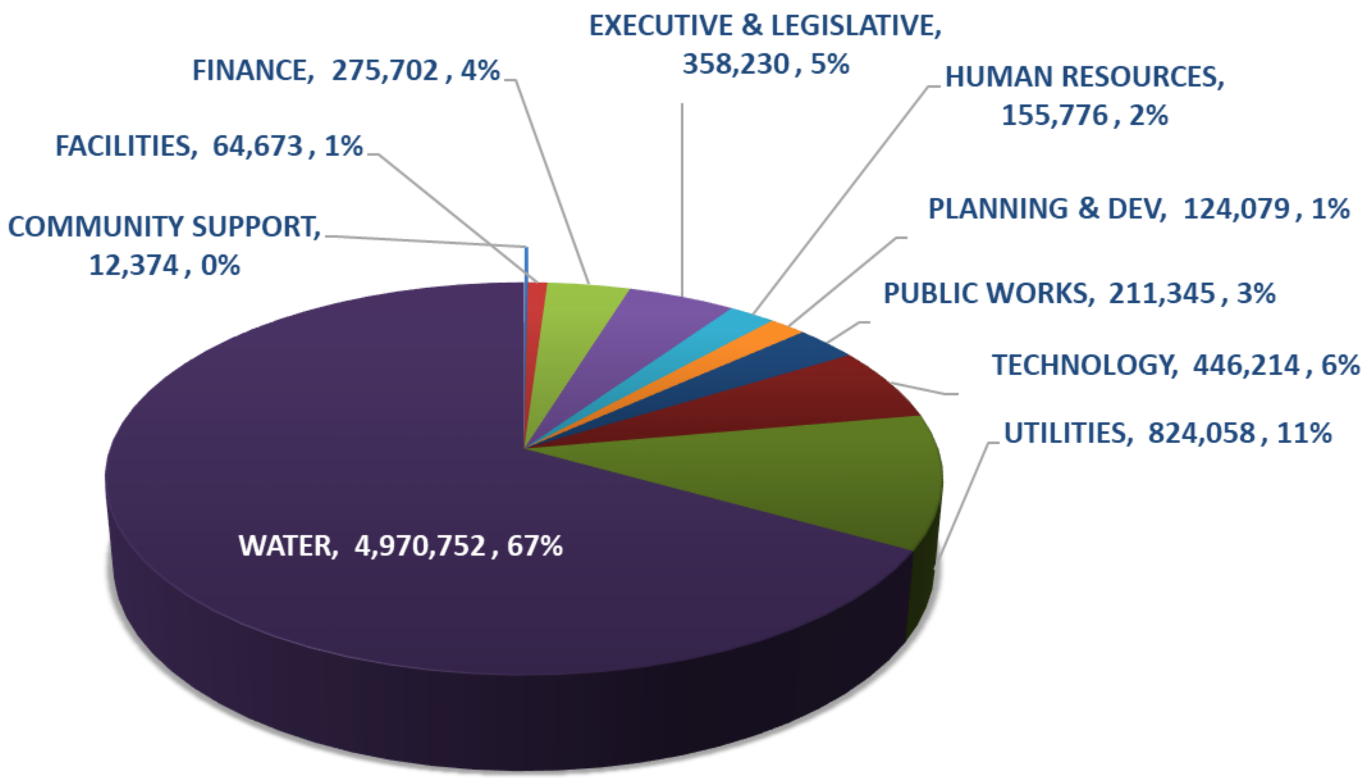
Department	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Legislative & Admin	313,760	335,085	327,604	386,424	358,230
Finance	238,310	262,104	250,158	263,501	275,702
Human Resources	101,165	104,589	110,282	119,314	155,776
Planning	113,978	106,327	145,923	123,448	124,079
Facilities	98,505	60,956	63,550	64,343	64,673
Community Support	6,200	6,200	6,200	11,668	12,374
Public Works	271,299	253,700	251,759	233,438	211,345
Technology	297,550	300,091	359,055	429,780	446,214
Utility Maintenance	713,422	751,288	796,135	788,530	824,058
Water	6,513,491	6,038,661	5,393,381	5,804,630	4,970,752
Total	8,667,680	8,219,001	7,704,047	8,225,076	7,443,203


Water Fund Expense Budget By Department
Comparison FY 2014-FY 2018
7,000,000
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
-
COMMUNITY SUPPORT
FACILITIES
FINANCE
EXECUTIVE & LEGISLATIVE
HUMAN RESOURCES
PLANNING & DEV
PUBLIC WORKS
TECHNOLOGY
UTILITIES
WATER
2018
2017
2016
2015
2014

FY 2017 Water Fund Budget
Expenses by Department



FY 2018 Water Fund Budget Expenses by Department



FIBER FUND FY 2018 BUDGET

The Fiber Fund was a new fund for FY 2015. There is no historical data to present other than 2015-2017. In FY 2016, Phases 1 and 2 started construction with Phases 3 and 4 following in FY 2018 and FY 2019. The project is funded with loan proceeds from a FY 2016 general obligation bond.

FIBER FUND REVENUES

Fiber Fund	FY 2014 Budget	FY 2014 Actual	FY 2015 Budget	FY 2015 Actual	FY 2016 Budget	FY 2016 Actual	FY 2017 Budget	FY 2017 Actual	FY 2018 Budget
Charges for Services	-	-	384,345	-	129,495	24,161	360,128	65,816	328,894
Capital Contributions	-	-	244,235	108,918	-	-	-	-	-
Other Revenue	-	-	-	-	-	21,875	-	87,500	65,625
Interest Revenue	-	-	-	-	-	-	-	-	-
Gains/Loss on Assets	-	-	-	-	-	-	-	-	-
Transfers	-	-	1,505,765	1,507,955	405,305	2,083,158	333,805	35,000	110,000
Transfers	-	-	5,500,000	-	5,000,000	908,852	8,946,733	4,466,989	7,000,000
Total	-	-	7,634,345	1,616,873	5,534,800	3,038,046	9,640,666	4,655,305	7,504,519

FIBER FUND EXPENSES

Department	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Public Works	-	-	-	-	61,139
Technology	-	-	-	14,270	30,766
Fiber	-	7,634,345	5,534,800	9,626,396	7,412,614
	-	7,634,345	5,534,800	9,640,666	7,504,519

Departmental Information

LEGISLATIVE AND EXECUTIVE SERVICES

This budgetary unit provides for the expenses of the Mayor and Common Council, the Office of the City Administrator, and legal services.

MAYOR AND COMMON COUNCIL

The City of Westminster was chartered in 1838 and operates under a Mayor/Council form of government. The Mayor serves as the City's Chief Executive Officer. The governing body of the City consists of five Common Council members, one of whom is elected by his/her peers to serve as president of the Council. The Common Council is the legislative body of the City and provides overall policy direction for the City. The Mayor and Common Council represent the interests of the City and its residents at the local, state, and federal levels.

(left to right) Councilmember Pecoraro, Councilmember Albert, Mayor Utz, Councilmember Wack, Councilmember Chiavacci, and Councilmember Becker

The Mayor and members of the Common Council are elected at-large for four-year staggered terms; municipal elections take place on the Tuesday following the second Monday in May. The salaries of the Mayor and members of the Common Council are established in the City Code and have not been changed since June 1985.

The Mayor receives an annual salary of $10,000. The Council President receives $3,000 while other members of the Common Council each receive $2,400 per year.

OFFICE OF THE CITY ADMINISTRATOR

The City Administrator is appointed by and serves at the pleasure of the Mayor and Common Council. The position serves as the chief administrative officer of the City and supervises all department directors of the City. The City Administrator implements the policies and priorities of the Mayor and Common Council while managing the day–to-day operations of the entire City government.

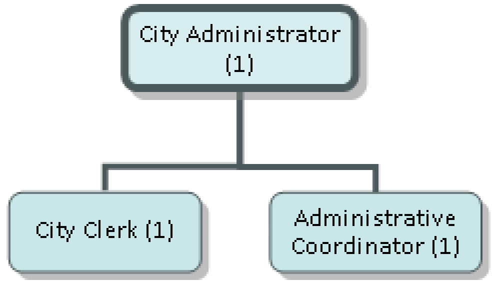
Staffing in the City Administrator's Office includes the City Clerk. The position of City Clerk manages the preparation of Mayor and Council meeting agenda and creates meeting minutes. The position also serves as the election administrator for all municipal elections, ensures proper codification of City ordinances, and manages and protects official records of the City.

LEGAL SERVICES

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

Elissa Levan of Funk & Bolton serves as Westminster's City Attorney. The City contracts for additional or specialized legal services as necessary.

POSITION SUMMARY SCHEDULE



	Grade	Authorized FY 14	Authorized FY 15	Authorized FY 16	Authorized FY 17	Authorized FY 18
City Administrator	Q	1.0	1.0	1.0	1.0	1.0
Assistant City Clerk	F	1.0	1.0	1.0	0.0	0.0
City Clerk	I	0.0	0.0	0.0	1.0	1.0
Administrative Coordinator	D	1.0	1.0	1.0	1.0	1.0

MAYOR AND COUNCIL ACCOMPLISHMENTS FOR FY 2017

- Retained an Interim City Administrator to ensure a smooth transition following the City Administrator's retirement.
- Conducted a nationwide recruitment to fill the City Administrator vacancy, appointing Barbara B. Matthews who joined the City of Westminster staff in January 2017.
- Received community input and the report of the Wakefield Valley Task Force.
- Assisted McDaniel College with the refunding of its bonded debt, which will save the College about $3.8 million over the next 20 years.
- Initiated posting of agenda packets on the City's website in advance of meetings, enhancing the openness and transparency of Westminster government.

CITY ADMINISTRATOR ACCOMPLISHMENTS FOR FY 2017

- Restructured the City's budget process to provide the Mayor and Common Council with more time to discuss the proposed budget. Proposed budget presented earlier, allowing time for consideration by the Finance Committee. New process incorporates several work sessions for Mayor and Council discussion and an additional public hearing for community members to provide input on service priorities.
- Re-established City Clerk position and filled vacancy, providing an increased administrative focus on the maintenance of City records and other Clerk functions.
- Formally appointed Acting Director of Housing and Preservation Services to enhance leadership of the department during transition period.

- Transferred responsibility for code enforcement activities from the Office of the City Administrator to the Department of Housing and Preservation Services, creating efficiencies due to the intersection of work responsibilities.

GOALS FOR FY 2018

- Hold a facilitated retreat, with the goal of developing a strategic plan to guide the City of Westminster into the future.

- Oversee contract with the National Research Center for a statistically valid survey of Westminster residents. Evaluate survey results and work with department directors to address areas of customer concern.

- Assess current format of City newsletter and, working with staff, restructure document to provide more substantive information on City programs and activities and make more visually appealing.

- Evaluate effectiveness of current City rental licensing program and determine whether or not any program modification is warranted.

- Continue community discussion concerning Wakefield Valley property and determine its future use.

LEGISLATIVE AND EXECUTIVE SERVICES BUDGET (000)

LEGISLATIVE AND EXECUTIVE SERVICES	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 PROJECTED	FY 2018 BUDGET	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection
FTE	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Salaries	$ 215	$ 229	$ 246	$ 283	$ 264	$ 269	$ 274	$ 280
Benefits	$ 72	$ 101	$ 116	$ 155	$ 158	$ 163	$ 168	$ 174
TOTAL PERSONNEL EXPENSES	**$ 287**	**$ 330**	**$ 362**	**$ 438**	**$ 422**	**$ 432**	**$ 443**	**$ 454**
Administration	$ 160	$ 144	$ 148	$ 159	$ 192	$ 201	$ 199	$ 220
Non Departmental Expenses	$ 538	$ 586	$ 571	$ 610	$ 652	$ 658	$ 678	$ 699
Debt Service	$ 496	$ 495	$ 495	$ 493	$	$	$	$
TOTAL OPERATING EXPENSES	**$ 1,194**	**$ 1,226**	**$ 1,214**	**$ 1,262**	**$ 843**	**$ 860**	**$ 877**	**$ 919**
TOTAL LEGISLATIVE AND EXECUTIVE	**$ 1,481**	**$ 1,556**	**$ 1,576**	**$ 1,700**	**$ 1,265**	**$ 1,292**	**$ 1,320**	**$ 1,372**

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, and Human Services Programs of Carroll County service linked housing. These activities help the City achieve its mission of improving existing development through historic preservation, supporting the revitalization of Downtown Westminster, preserving natural resources, and encouraging diversity.

COMMUNITY SUPPORT BUDGET (000)

COMMUNITY SUPPORT	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 PROJECTED	FY 2018 BUDGET	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection
National Pollution Discharge Elimina	$ 17	$ 17	$ 18	$ 35	$ 37	$ 37	$ 37	$ 37
Tree Commission Workshop	$ 4	$ 6	$ 9	$ 9	$ 9	$ 9	$ 9	$ 9
Domestic Violence Grant	$ 42	$ 43	$ 21	$ 21	$ 25	$ 25	$ 25	$ 25
Historic District Commission	$ 2	$ 10	$	$ 5	$ 5	$	$	$
HSP Service Linked Housing	$ 18	$ 16	$ 2	$	$	$	$	$
Municipal Band and Concerts	$ 5	$ 10	$ 6	$ 5	$ 5	$ 5	$ 5	$ 5
TOTAL COMMUNITY SUPPORT	**$ 87**	**$ 102**	**$ 56**	**$ 75**	**$ 81**	**$ 76**	**$ 76**	**$ 76**

COMMUNITY PLANNING AND DEVELOPMENT

The City's Department of Community Planning and Development (DCPD) is responsible for facilitating the planning and physical development of the City of Westminster in a professional and sustainable manner. Departmental functions are organized into three, distinct service groups – comprehensive planning and zoning, plan and permit review, and community planning and economic development.

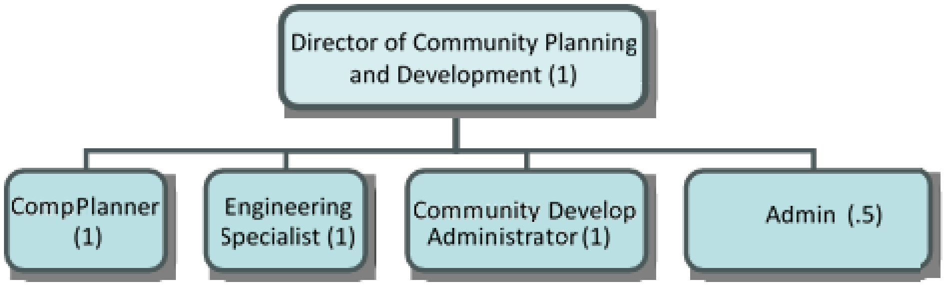
The four-member DCPD team coordinates efforts to provide departmental services. Every member serves as a project manager in some area of responsibility. The team provides all staffing for the City's four planning-related boards and commissions. The team also provides assistance, as directed by the City Administrator, at meetings of the Mayor and Common Council. Additionally, DCPD staff respond to hundreds of in-person and telephone inquiries as well as thousands of email received every month.

Comprehensive planning and zoning provides research, staff reports, advertising, agendas, summaries of meetings, and maintenance of public records for the Board of Zoning Appeals, Westminster Planning and Zoning Commission, Historic District Commission and the City's Tree Commission. The Director and Comprehensive Planner provide customer service for applicants; members of the public; and County, State, and federal agencies, such as the U.S. Census Bureau. Planning and zoning manages a variety of processes related to signage applications, re-zonings, planned unit developments, special exceptions, variances, zoning map amendments, and text amendments. Planning and zoning ensures compliance with the zoning code and applicable Maryland law; manages the City's water and wastewater allocation process, good cause waivers, and annexations; prepares required revisions to the comprehensive plan and zoning code; oversees the Tree Commission's annual urban forestry workshop and annual arbor day celebration; drafts budgets and budget proposals; and responds to inquiries daily. Additionally, the Comprehensive Planner acts as the planning liaison to County government and collaborates with the City's Arborist on the joint, County and City trails project at Bennett Cerf Park. Also, the first known, tree-related grants were secured this year by the Comprehensive Planner, totaling more than $4,000.

Plan and permit review provides services via both DCPD and Public Works. The Engineering Specialist facilitates reviews of deeds and easements, floodplain management, and public works agreements in conjunction with Public Works. The Engineering Specialist also establishes the amount of bonded work to be completed by applicants for the Department of Public Works. For DCPD, the Engineering Specialist facilitates reviews of building permits, construction drawings, final plats, subdivisions, site plans, and simplified site plans with City and County agencies. The Engineering Specialist also provides general development information to the public regarding the development design preferences and landscape manuals; standard specifications for construction of public utility systems, roads, and storm drains; and standard details for roads, sidewalks, water, sewer, site entrances, traffic circulation, and parking. The Engineering Specialist coordinates zoning reviews for all permits with planning and zoning. In 2016, there were 278 building permits issued for $34,262 in fees, for which the City received $3,426.

Community planning and economic development provides services through City programs, County programs, and the Heart of the Civil War Heritage Area. The Community Development Administrator also serves as the Westminster Main Street Manager. The Administrator manages the community grant program through which the City has successfully obtained at least one grant every year since 2006 for a total of $2,657,228 to date. The Administrator also manages the City's downtown façade improvement grant program and historic tax credit program, which provide funds to property and business owners to invest in downtown. The Administrator is lead planning staff to the Historic District Commission, Carroll County Downtowns, Downtown Westminster Coalition, Retailers and Restauranteurs, and the Heart of the Civil War Heritage Area. The Administrator collaborates with other City departments and the City's marketing consultant regarding the City's 11 major community events as well as social media outreach. Additionally, the Administrator as the lead staff to the Historic District Commission, managed the 2016 *Holiday House Tour* for the Belle Grove Square neighborhood. This biennial event will not occur in FY 18.

POSITION SUMMARY SCHEDULE



Administration	**Grade**	**Authorized FY 14**	**Authorized FY 15**	**Authorized FY 16**	**Authorized FY 17**	**Proposed FY 18**
Director	M	1.0	1.0	1.0	1.0	1.0
Planning and Zoning						
Comprehensive Planner	H	1.0	1.0	1.0	1.0	1.0
Engineering Specialist	G	1.0	1.0	1.0	1.0	1.0
Economic and Community Development						
Community Development Administrator	I	0.0	0.0	1.0	1.0	1.0
Economic Development Admin.	M	1.0	1.0	0.0	0.0	0.0
Community Program Specialist	H	1.0	1.0	0.0	0.0	0.0

Note: The previous, part-time position of Downtown Marketing Specialist was converted to a consultant agreement. The City's marketing consultant is currently reporting to the City Administrator's Office.

COMMUNITY PLANNING AND DEVELOPMENT – ACCOMPLISHMENTS

DCPD's long-standing mission is to serve all members of the community in a professional, fair, consistent, and efficient manner. Since September 2015, the DCPD team has focused on improving processes and services provided to the public, applicants, and the City's four planning-related boards and commissions.

In FY 16, these efforts resulted in new forms, formats, and protocols for documents such as applications, agendas, minutes, mailings, advertisements, staff reports, email responses, etc. Other early initiatives included creating new ways to track allocations, re-establishing processes and communications for and with boards and commissions that had not met regularly for some time, and investing in improving team communications. Overall, the work involved weaving together the various standards in Maryland law, the City Code, and current practice into a workable, reasonable, and defensible system of procedures.

In FY 17, efforts were planned for staff development, a wastewater study, and joint initiatives to increase effectiveness. The goals set forth in the FY 17 budget included FEMA education for staff development, a capacity study of the City's Waste Water Treatment Plant, the first steps towards a strategic plan, a series of initiatives to hopefully increase the tax base, review of the City's general plan, and a commitment to continue support of the City's 11 major community events. Some events (such as the Holiday House Tour, Farmer's Markets, and Pop UP Art Markets) are led by the DCCP team with the assistance of a consultant. The Urban Forestry Workshop is also led by the DCPD team. For other City events, the DCPD team is in an assisting role.

Since July, these goals have been in transition. The staff development component is being implemented with professional training for each team member in areas specific to duties (APA, FEMA, and National Main Street). The proposed study and the strategic plan were placed on hold, and discussions with the County towards increasing the tax base were also placed on hold. Supporting City events has continued, and staff are preparing for the State-required, mid-cycle review of the City's *2009 Comprehensive Plan*.

In the meantime, DCPD pursued efforts to increase access to public records. This has been a perennial problem for answering inquiries by members of the public. Also, a project to verify the City's boundaries and create a legal description for the City, as required by Charter, is underway. The City's deed records were indexed and a wide variety of documents were scanned. These efforts yielded hundreds of newly scanned documents including Annexations since 1898, Board of Zoning Appeals decisions since 1972, and Irrevocable Consents to Annexation since 2002, all of which only existed in paper form before these initiatives. Prior to these efforts, even the physical locations of many records were unknown.

Another milestone is completion of a year of highly-engaging, monthly meetings with the Mayor's Wakefield Valley Task Force. The DCPD team, as directed by the City Administrator, provided a wide array of services and work products related to the Task Force. The Task Force completed its work just as the largest-scale application for new development since the restoration of water rights was submitted. That application was for a proposed amendment to the General Development Plan for Wakefield Valley to add 53 new homes on the former golf course. It was a major focus for DCPD in the first half of FY 17.

Finally, along with departmental initiatives and major applications, the daily work of serving the general public by supplying timely information and courteous responses continues to be a success story. The City's information technology staff assists DCPD in tracking email, and the numbers reflect upward growth in correspondence in step with the construction cycle. As in previous budgets, performance measures are presented to highlight efforts. This year, the reporting periods are in calendar years, since using fiscal years required estimating the current fiscal year. The processes tracked reveal dramatic increases in workload in all areas over the last two years for the DCPD team.

COMMUNITY PLANNING AND DEVELOPMENT – WORK PLAN OVERVIEW

The City is guided by its adopted *2009 Comprehensive Plan*. The goals presented above for DCPD are also summarized below with the relevant *2009 Comprehensive Plan Goals* reproduced for reference.

The *2009 Comprehensive Plan*'s Implementation Chapter, Part I, Section 4 envisions an annual review of the Plan. Section 4 states that "This report will describe the 2009 Comprehensive Plan recommended actions that have been completed in the previous year and address what recommended actions are to be implemented in the upcoming year." The proposed review for FY 18 will take a retrospective look at the last six years, per the requirements for mid-cycle review by the Maryland Department of Planning.

- Complete required, mid-cycle review of the *2009 Comprehensive Plan*
- Complete triennial update of the *Carroll County Water and Sewer Master Plan*
- Plan for updates to the sign code, zoning code, parking strategies, and landscape manual

The *2009 Comprehensive Plan* Goal D3 is to "Promote Westminster's diverse architectural heritage by preserving and promoting an array of architectural periods, building types, and design styles in all new development." Expanding design review continues the effort started by adopting the design manual.

- Expand the plan review process to provide for better design within the City

The *2009 Comprehensive Plan* Goal C5 is to "Promote the arts and culture community as an asset to the Westminster tourism industry and to the quality of life for residents." Plan Goal E4 is to "Support the expansion and enhancement of retail, entertainment, and mixed-use development in Downtown Westminster." The grants and programs proposed within community planning further these goals.

- Renew grant programs for façade improvements and ADA compliance
- Apply for new grants for City Mural and expanding merchant services
- Launch new program to create Main Street Merchants Association
- Launch new program to create Main Street Volunteers Program
- Launch new program to create Main Street Speaker Series
- Launch new program to create Main Street Model Makeover
- Launch new committee for Main Street Seasonal Decorations

Finally, the performance measures from the last two calendar years are presented to highlight the increasing workload and output by the DCPD team, since the recent availability of water in 2015.

COMMUNITY PLANNING AND DEVELOPMENT PERFORMANCE MEASURES

The summary chart below highlights some of the processes and services that staff undertake, as they serve the general public, the Mayor and Common Council, and the four boards and commissions.

Community Planning and Development – Sample Performance Measures				
PROCESSES TRACKED	2015	2016	% CHANGE	Δ
Annexations	1	3	300%	⇧⇧
Board of Zoning Appeals items	4	6	150%	⇧
Bond reductions	6	9	150%	⇧
Building permits	219	278	130%	⇧
Deeds	2	15	750%	⇧⇧
Façade improvements	7	7	same	-
Final plats (lots created)	15	43	287%	⇧⇧
Good Cause Waivers	0	2	more	⇧
Grants awarded or received	1	4	400%	⇧⇧
Historic District Commission items	18	10	- 55%	*
Planning and Zoning Commission items	24	32	133%	⇧
Pre-submission conferences	6	8	133%	⇧
Public Works Agreements	2	7	350%	⇧⇧
Rezoning requests	0	2	more	⇧
Sign permits	26	44	169%	⇧
Special exceptions	3	5	167%	⇧
Tree Commission items	14	11	- 78%	*
Water allocations (GPD)	6,820	12,160	178%	⇧
Zoning text amendments	5	5	same	-
Zoning verification letters	10	12	120%	⇧

**Historic District and Tree Commissions have simplified their agenda formats*.

The summary chart below shows façade improvement grants in calendar 2016, noting new businesses.

Façade Improvement Grants	**Total Investment / Grant Amount**		***New Business - Jobs Created**
19 Liberty Street	$42,000	$20,000	
Artisan Wine Company	60,250	20,000	
Liberty Shop	7,600	3,770	
Molli's Café*	600	248	1 full-time, 1 part-time
Rare Opportunity Bakehouse*	2,000	517	2 full-time, 2 part-time
Rock Salt Grille*	10,000	4,128	5 full-time, 8 part-time
Sidetracked	484	242	
TOTAL	**$122,934**	**$48,905**	**8 full-time, 11 part-time**

COMMUNITY PLANNING AND DEVELOPMENT – GOALS

The overall goal in FY 18 is to transition from assessing and improving internal departmental processes and services, which are now in good order, to assisting in the new, City-wide focus on vision and change.

Comprehensive planning and zoning has already started the process of preparing for change. Initial research is underway for the State-required, mid-cycle review of the City's *2009 Comprehensive Plan*. At the same time, DCPD will be undertaking, along with the Department of Public Works and the Carroll County Planning Department, a comprehensive review of the City's water and wastewater systems, as part of the triennial update of the *Carroll County Water and Sewer Master Plan*. These efforts will yield recommendations for changes to the City's City policies, practices, and procedures. DCPD is planning to undertake updating the sign code in FY 18, updating the zoning code in FY 19, funding a new downtown parking study in FY 20, and updating the City's landscape manual in FY 21 to implement the above plans.

For FY 18, an update is being proposed to the **City Sign Code**. The Sign Code is in need of modernization, especially in light of recent cases such as *Reed v. Town of Gilbert*. The proposal is to hire a consultant to advise and assist City staff in a primarily staff-managed process. A consultant would provide specialized legal expertise and would advise on current practices, while staff would manage public outreach, focus groups, formal public hearings, and the comment process.

For FY 19, an update to the **City Zoning Code** is proposed. The Zoning Code is in need of modernization and updating, especially since the City is positioning itself for growth based on its investment in fiber. The proposal is to hire a consultant to advise and assist City staff in a primarily staff-managed process. The consultant would bring national expertise on current practices, while staff would manage research, mapping, public outreach, formal public hearings, and the comment process.

For FY 20, a review of **parking strategies** is proposed including on-street, off-street, and in-garage parking spaces. This is an opportunity for the City to maximize available parking for customers of the downtown merchants and to promote the existing parking garages as a development tool. The proposal is to hire a consultant to advise and assist City staff in a primarily staff-managed process. The consultant would bring national expertise, while staff would manage research, public outreach, and public input.

For FY 21, an update to the **Landscape Manual** is proposed. The City's current Landscape Manual does not address xeriscape which is an important water-saving practice. Additionally, the Landscape Manual is nearly 25 years old, and many industry standards have changed. The City's 2016 *Development Design Preferences* manual requires xeriscape for all projects. Modernizing the general standards and including standards for xeriscape in the Landscape Manual will greatly assist applicants.

Plan and permit review is also preparing for change by seeking to broaden the plan review process by adding an architectural, design-oriented review along with the more traditional technical reviews and facilitation. Fortunately, the City's Engineering Specialist is also a trained architect and able to present design concepts before the Planning and Zoning Commission. Presenting before the City's Planning and Zoning Commission is a new role for the Engineering Specialist and well received by the Commission.

Regarding better design, the Mayor and Common Council formally adopted the *Development Design Preference* manual as the City's first foray into requiring better design for projects within the City.

> The intent of the *Development Design Preferences* manual is to present creative ideas for consideration by designers, architects and engineers during the conceptual development stage of projects in the City. Projects should be designed utilizing consistency, sensitivity and efficiency. Overall, the City is looking

for all projects to reference the historic downtown as the "look and feel" or brand for the entire City (2016 *Development Design Preferences*, p. 8).

The 2016 *Development Design Preferences* manual sets forth design principles for use by applicants at project conception. The initial review by City staff includes guidance on how to incorporate the design principles. During final review by the Planning and Zoning Commission, the Commission is required to utilize the Mayor and Common Council's *Development Design Preferences* manual in coordination with other Code requirements for improved design. The Commission may require modified preferences in order to meet Code requirements and to provide for flexibility in design.

Community planning and economic development is also poised for change by expanding its role in the City. The DCPD team member in this area is the Community Development Administrator who is also the City's Main Street Manager and community grants program manager. The Administrator is focused on collaboratively supporting local retailers and restauranteurs with professional assistance and grants.

This year, the DCPD team would like to increase the level of professional support to local merchants. The Administrator is re-applying for the State's pass-through, façade improvement grant to continue investment in the City's historic downtown. In coordination with the Public Works, the Administrator is also re-applying for the Community Development Block Grant (CDBG) for ADA-compliant sidewalks.

The Administrator is also seeking grant requests for maintenance of the City Mural at Locust Lane and for additional funds to support expanded outreach and new Main Street programs. In tandem with applying for grant resources, the team would like to add four, new programs for the historic downtown, in order to support and encourage the many, local retailers and restauranteurs in downtown.

Main Street Merchants Association
DCPD envisions assisting local merchants in the historic downtown area by organizing a formal merchant association. This would allow the City to provide assistance more efficiently to the local merchants and to harness opportunities for grants not open to local governments. Most importantly, an organized non-profit would be in a position to increase the offerings and amenities downtown. For example, in Bel Air, Maryland the non-profit *Bel Air Downtown Alliance* is responsible for fundraising and organizing all aspects of the annual Bel Air Chocolate and Candy Festival. A similar organization in Westminster would add value and volunteers to enrich the downtown environment.

Main Street Volunteer Program
DCPD envisions outreach to and support of local citizens who are interested in becoming volunteers. Involving more community members as volunteers in the City's major events would assist in creating a stronger sense of place and community for both the volunteers and participants at events. Additionally, the City is not staffed at levels to grow events or to add new events without a stronger volunteer base.

As an example, in Taneytown over 80 people have volunteered to become ambassadors for the town. A local consultant working through the Innovation Center at Overton created an Ambassador Program for the town. This program provides training materials, training sessions, and booster materials (magnets, window clings, volunteer kits, and ambassador name tags). Since program inception in September 2016, 80 ambassadors have been empowered to reach out with a positive message about Taneytown.

Taneytown ambassadors are primarily local merchants, seniors, and young adults. The program would be a good match for the City of Westminster, considering the many local merchants in downtown, the active seniors at Carroll Lutheran Village, and the in-town students at McDaniel College.

In some cases, if the right match were made between a lead volunteer and a community event, the City could seek to allow volunteers to lead an event with the City in a supporting role. This would free City staff for other initiatives. The ultimate goal would be to turn over an active volunteer program with leaders in major community events to the merchants association for long-term funding and support.

Main Street Speaker Series

DCPD envisions engaging four speakers to assist merchants with advice in four areas of concern. The City's Main Street Manager would utilize one quarterly meeting of the retailers and restaurateurs to ascertain what the needs are and then contract with appropriate speakers to address those needs. Potentially, some Maryland State agencies could supply speakers, depending on the topics requested, and the National Main Street program could provide contacts for other speakers.

Main Street Model Makeover

DCPD envisions reaching out to McDaniel College and the Carroll Arts Center to sponsor a student design competition to create four, exciting, storefront-window displays – one for each season – for the windows at 56 West Main. These displays would also act as a frame to showcase the standard event posters that the City creates and displays for its 11 community events. The students would create a suite of four seasonal designs, and the winning team would build and install their winning displays.

Main Street Seasonal Decorations

Finally, the DCPD team and the Streets Division of the Public Works Department are working together collaboratively to spruce up the central area of Main Street during the upcoming winter holiday season. The DCPD team and the Streets Division envision an *ad hoc* citizen committee of local merchants and City board representatives to provide recommendations on new seasonal decorations for the central area of Main Street. This central area is from Longwell Ave to John Street (where there are no overhead utilities) and contains 18, pedestrian-scale, lampposts that could support new decorations. A new look including illumination would add significant excitement to downtown during the holidays.

Adding value with new programs, new organizations, and an energized volunteer base is the goal of the proposed programs for the City's historic downtown Main Street. Together, comprehensive planning and zoning, plan and permit review, and community planning and economic development look forward to a new and exciting vision for DCPD and the City of Westminster, moving forward into the future.

COMMUNITY PLANNING AND DEVELOPMENT BUDGET (000)

PLANNING, ZONING & DEVELOPMENT	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 PROJECTED	FY 2018 BUDGET	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection
FTE	5.0	5.0	5.0	5.0	4.0	4.0	4.0	4.0
Salaries	$ 319	$ 242	$ 307	$ 270	$ 284	$ 290	$ 296	$ 302
Benefits	$ 97	$ 105	$ 119	$ 129	$ 134	$ 161	$ 166	$ 171
TOTAL PERSONNEL EXPENSES	**$ 416**	**$ 347**	**$ 426**	**$ 399**	**$ 418**	**$ 451**	**$ 462**	**$ 473**
Administration	$ 29	$ 77	$ 50	$ 26	$ 60	$ 73	$ 53	$ 53
Appeals and Annexations	$	$	$	$ 9	$ 9	$ 9	$ 9	$ 9
Economic Dev Initiatives	$ 217	$ 487	$ 113	$ 171	$ 183	$ 58	$ 53	$ 58
TOTAL OTHER OPERATING EXP	**$ 246**	**$ 563**	**$ 164**	**$ 206**	**$ 251**	**$ 140**	**$ 115**	**$ 120**
TOTAL PLANNING, ZONING, & DEV	**$ 661**	**$ 910**	**$ 589**	**$ 604**	**$ 670**	**$ 591**	**$ 577**	**$ 593**

FINANCE

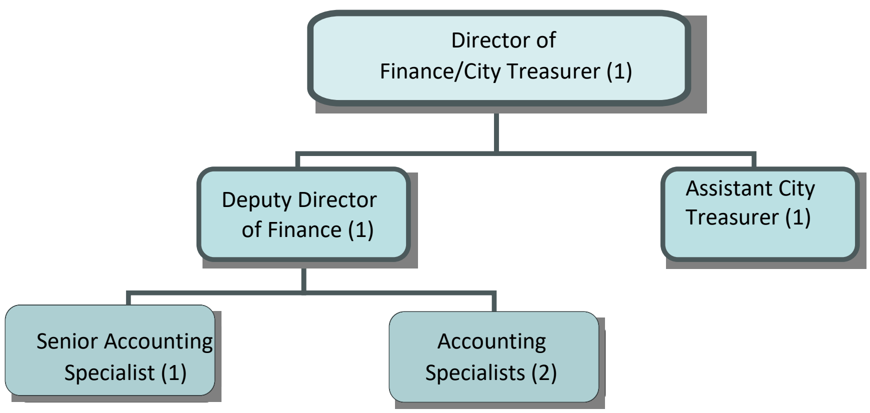
The Department of Finance is responsible for all financial and accounting activities of the City of Westminster and provides accounting, compliance, and reporting support for the City. In addition to these functions, the budget is developed and administered in Finance.

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

- Communication to the City Administrator as to the financial state of the City.
- Development, preparation, and administration of the City's budget.
- Collection of taxes, general revenue and other City income.
- Utility billing.
- Payroll.
- Procurement.
- Billing for general city services such as parking, benefit assessment, etc.
- Payment of the City's obligations and invoices.
- Supervision and administration of various financial policies.
- Financial reporting.
- Assistance and preparation for the external audit of the City's finances.
- Supervision of debt, investments and cash flow.

Finance is a supporting department to other City departments and therefore helps the City achieve its mission in all areas.

POSITION SUMMARY SCHEDULE



	Grade	Authorized FY 14	Authorized FY 15	Authorized FY 16	Authorized FY 17	Authorized FY 18
Director of Finance and Admin. Services	P	1.0	1.0	1.0	1.0	1.0
Deputy Director of Finance	L	1.0	1.0	1.0	1.0	1.0
Assistant City Treasurer	J	1.0	1.0	1.0	1.0	1.0
City Accountant	H	0.0	0.0	0.0	0.0	0.0
Sr. Accounting Specialist	F	1.0	1.0	1.0	1.0	1.0
Accounting Specialist	E	2.0	2.0	2.0	2.0	2.0

FINANCE ACCOMPLISHMENTS

Audit

Cohn Reznick completed the FY 2016 audit and reported no findings. The firm also evaluated the IT General Controls in accordance with Generally Accepted Auditing Standards to obtain an understanding of the IT environment, and identify risks that may affect the completeness, accuracy, and availability of financial systems and data. The Department significantly reduced the time dedicated to preparing schedules and year-end reports for the audit.

The department applied for the Certificate of Excellence in Financial Reporting and received the award from the Government Finance Officers Association. This is the first year that the City has been awarded the Certificate of Excellence in Financial Reporting.

In addition, the Senior Accounting Specialist was cross-trained to complete audit schedules and reports and began implementation of transferring audit preparation from Deputy Director to Accounting Specialist.

Budget

The City received the Government Finance Officers Association Distinguished Budget Presentation Award for the FY 2017 Budget Document. The budget process was slightly improved by organizing and maintaining consistent account and spreadsheet structure. Position budgeting was achieved by importing data from the City's application software to the Excel budget spreadsheet. Budget amendments remained at two.

Cash Management

The City invested cash in several instruments in separate banks for diversity and best return on investment.

Reporting

Financial Performance Reports were distributed to the City Administrator, Mayor and Common Council, and department supervisors and directors on a monthly basis. These reports provide fund balances, trend data, and projections indicative of the City's financial performance and position.

Payroll

Improvements to formulas and functions were made to create efficiencies in running payroll and payroll reporting. Improvements included automating shift allowances, creating overtime codes for reporting purposes, creating and combining benefit and deduction codes for efficiency and reporting purposes. In addition, several tax and benefit payments were automated to upload payments and reports removing the requirement to create an accounts payable check.

Utility Billing

The department worked closely with the Utility Maintenance Department to identify meters reporting no consumption. The Finance Department estimated consumption and notified customers that their meters needed replacement. The Utility Maintenance Department replaced over 190 meters which improved consumption reporting.

Accounts Payable

The department developed and implemented a Purchase Card Program. The program is meant to reduce the number of invoices to enter and pay, thereby improving the efficiency of accounts payable. The program also centralizes the approval process for purchases by requiring manager approval for payment. In addition, precoding was implemented, reducing the time for staff to code invoices. All purchase card transactions are uploaded through an import function, further increasing the efficiency of the process.

The department improved the use of automated, in-house purchase orders for capital projects. This application manages contract amounts and catches overages prior to invoices being paid. In addition, the application tracks change orders and manager approvals. The check process is more efficient because the invoice is already coded and manager approval is one-time. The process was transferred to the Senior Accounting Specialist.

The department utilized import functions to create efficiencies with certain vendors. Electricity utility bills, worker's compensation bills, and the electricity supply bills are now imported, resulting in several hours of time savings for entry and proofing. In addition, all purchase card transactions are uploaded directly from the banking software.

FINANCE PERFORMANCE MEASURES

	FY 12	FY 13	FY 14	FY 15	FY 16	Projected
Utility Bills Issued	42,256	42,557	45,513	45,231	45,200	45,600
Utility Bills – Charges for Services	$10,756,362	$10,620,457	$10,819,233	$10,830,889	$11,502,435	$12,339,247
90 day outstanding amount-Utility Bills	$59,380	$63,988	$79,329	$100,261	$89.800	$87,000
Payment agreements executed-Utility Bills	21	12	59	111	155	150
Shut off notices mailed-Utility Billing	1,950	2,215	1,978	2,536	2,456	2,400
Number of customers-Utility Billing	9,667	9,757	9,905	9,906	9,907	9,915
Payments made by website	6,033	2,563	2,380	2,419	2,425	2,600
Payments made by credit card	7,141	5,996	4,356	4,011	5,058	5,500
Accounts Payables Checks Issued	4,641	4,480	4,020	3,299	3,325	1,500
Number of Vendors Used-Accounts Payable	982	934	920	776	794	500
1099's issued	147	147	134	34	60	60
Payroll Checks Issued	5,478	5,041	5,026	5,194	5,190	5,200
Number of Employees	240	234	234	250	250	250
W2's Issued	240	234	234	250	279	280
Personal Property Tax Bills Issued	963	1,004	979	989	1,081	1,100
Personal Property Tax Delinquent Amount	$45,015	$52,511	$40,219	$23,207	$13,163	$13,000
On-time delivery of paychecks	100%	100%	100%	100%	100%	100%
On-time filing of Annual Audit	100%	100%	100%	100%	100%	100%
On-time billing of Taxes (all)	100%	100%	100%	100%	100%	100%
Governmental Fund Debt Ratio	10.71%	9.91%	9.17%	8.04%	6.72%	
Proprietary Funds Debt Ratio	18.54%	17.09%	15.58%	13.87%	12.96%	

FINANCE GOALS

- Secure loan funding and Bay Restoration Grant funding for the ENR Project.
- Purchase and implement new utility billing reading software that is cloud-based and produces hourly reads which will improve leak identification by 95%.
- Utilize interns to assist with external audit, job costing and benefits costs analysis.
- Receive the GFOA Certificate of Achievement for Excellence in Financial Reporting.
- Receive the GFOA Distinguished Budget Presentation Award.
- Improve payroll processes and procedures. Transition time-keeping to Supervisors by implementing automated timekeeping software which will reduce processing time by 30%.
- Implement ACH payment system which will reduce number of checks printed by 10%.
- Explore alternative solutions to parking permits.
- Maintain and report on Broadband Fund.
- Audit Utility Billing rate fee schedules and condense by 50%.
- Succession planning for staff.
- Automate and manage Rental Housing Licensing Program.

- Utilize templates within the financial software system to create efficiencies with setting up new customers and employees.
- Utilize the import feature of financial software system to create efficiencies with the business personal tax billing. Reduce the time to produce bills by 50%.
- To centralize procurement to create efficiencies and consistency.

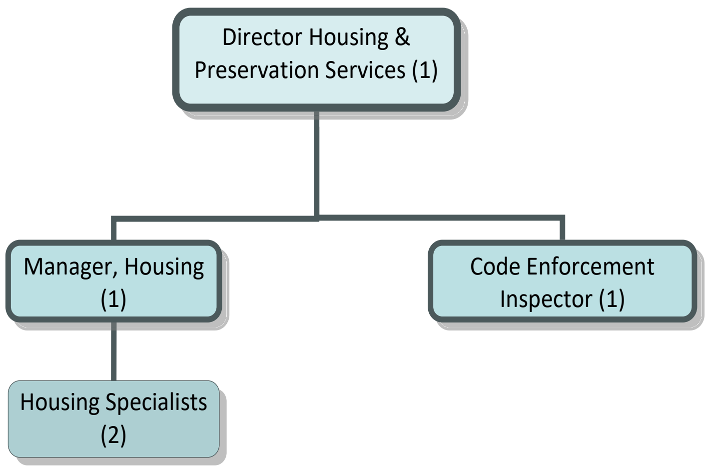
FINANCE BUDGET (000)

FINANCE	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 PROJECTED	FY 2018 BUDGET	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection
FTE	7.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Salaries	$ 366	$ 386	$ 400	$ 358	$ 378	$ 389	$ 397	$ 405
Benefits	$ 127	$ 134	$ 135	$ 135	$ 135	$ 139	$ 143	$ 148
TOTAL PERSONNEL EXPENSES	**$ 493**	**$ 519**	**$ 535**	**$ 493**	**$ 513**	**$ 528**	**$ 540**	**$ 552**
Administration	$ 200	$ 162	$ 102	$ 173	$ 210	$ 217	$ 218	$ 221
TOTAL OTHER OPERATING EXP	**$ 200**	**$ 162**	**$ 102**	**$ 173**	**$ 210**	**$ 217**	**$ 218**	**$ 221**
TOTAL FINANCE	**$ 693**	**$ 681**	**$ 637**	**$ 667**	**$ 723**	**$ 745**	**$ 758**	**$ 773**

HOUSING AND PRESERVATION SERVICES

The Department of Housing and Preservation Services ("DHPS") is responsible for public housing, rental licensing, and code enforcement. The DHPS divided into the following functional areas: public housing agency, code enforcement, and the rental housing license program. Work is coordinated between these various functions and other City departments and related government agencies to provide services to the public in a seamless, fair and consistent manner.

POSITION SUMMARY SCHEDULE



	Grade	Authorized FY 14	Authorized FY 15	Authorized FY 16	Authorized FY 17	Authorized FY 18
Director of Housing and Preservation Services	M	1.0	1.0	1.0	1.0	1.0
Manager, Housing	J	1.0	1.0	1.0	1.0	1.0
Code Enforcement Inspector	E	1.0	1.0	1.0	1.0	1.0
Housing Specialist	C	2.0	2.0	2.0	2.0	2.0

ADMINISTRATION

The Director oversees all operations of the department and serves as Executive Director of the Public Housing Agency and Code Official for the City of Westminster. The Director also administers the City's rental housing license program that was adopted by the Mayor and Common Council of Westminster.

PUBLIC HOUSING AGENCY

The Office of Housing Services is the Public Housing Agency (PHA) for the HUD Section 8 Housing Choice Voucher program. The PHA is allocated 293 vouchers for rent subsidies, and a grant of $1,778,976 for subsidy payments for the calendar year. To address any shortfalls, HUD now requires PHAs to utilize fund balance for requirements in excess of funding levels.

The PHA also receives an administrative grant of approximately $210,730, based on the average unit months leased. Use of these funds provides housing assistance for 4,475+ citizens of Westminster, in addition to providing home ownership opportunities to several qualified recipients.

The Director of the DHPS serves as the Executive Director of the PHA. The program is also staffed with two Housing Specialists. The Manager and Housing Specialists are certified in one or more disciplines of HUD housing program management and operations.

PUBLIC HOUSING AGENCY ACHIEVEMENTS

- The PHA utilized 100% of the subsidy funding, exceeding HUD's goal of expending at least 97% or more of the funding allocation, without exceeding total available funding. Meeting these major goals helps ensure sufficient funding is available to meet the requirements of units under contract.
- In calendar year 2016, the PHA identified over $41,548 in payments made based on fraudulent activities by voucher holders, and collected over $23,093 in repayments. One-half of the fraud payment collections are returned to the HUD subsidy payment fund, and the remainder is directed to the PHA to cover the costs of operating the program. Since the current Manager of Housing assumed her position, a total of $445,769 in fraudulent payments has been identified.
- In addition to collecting repayments, the PHA, in conjunction with the City of Westminster Police Department, prosecuted several of the most significant fraud cases in court.

PUBLIC HOUSING AGENCY GOALS

- 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.
- Synchronize and integrate PHA activities with the City's rental housing license program.

CODE ENFORCEMENT

The Code Enforcement Inspector administers the City's Property Maintenance Code and supports zoning inspections. When a complaint is received by the City, the Code Enforcement Inspector completes the initial inspection, issues a notice of violation, if necessary, and completes all follow-up inspections. If the violation is mitigated within the established timeframe, the case is closed. However, if the violation is not mitigated, the Code Enforcement Inspector issues a citation and requests a court date. The City may abate the violation and bill the property owner. The City also reserves the right to seek a court injunction to gain compliance.

CODE ENFORCEMENT ACHIEVEMENTS

- Total compliance rate of roughly 97%.
- Continued use of outside contractor to complete code-related mowing services.
- Worked to aggressively track and record property maintenance liens to insure that the taxpayers were made whole, plus interest, for code enforcement expenses.
- Worked closely with Homeowner Associations to promote and ensure local code enforcement
- Completed the following code enforcement inspections:

Violation Type	Number of Violations	Compliances	Number of Fines	% of Total Violations
Grass/Weeds	111	102	9 liens	18%
Untagged Vehicles	19	19	0	.030%
Trash/Rubbish	44	44	0	.069%
Snow Removal	114	114	0	19%
Property Maintenance	142	141	1	23%
Private Inspection	0	0	0	0%

Rental Registration	4	4	0	.006%
Water Violations	58	25	6	1%
Condemnations	4	4	0	.006%
Sidewalks	17	17	0	.026%
Winter Waivers	3	3	0	.004%
Zoning	14	14	0	.022%
Solid Waste	100	100	0	16%
Nuisance House	2	2	0	.003%
Totals	**632**	**616**	**16**	**100.00%**

- Continue integration of inspection activities with rental housing license program.
- Participated in educational activities of the Maryland Municipal League Code Enforcement and Zoning Officials Association.
- Obtained membership in the International Code Council to further professional development.
- Continued partnership with the Carroll County Bureau of Permits and Inspections to locate illegal rental apartments and bring them into compliance.
- Purchased latest update International Code Council manual to provide updated Code Enforcement services.

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CODE ENFORCEMENT GOALS

- Purchase and implement a Code Enforcement software product that will allow data collection and produce reports that can demonstrate trends and highlight problem areas.
- Continue to build working relationship with other municipalities, HOA's, the Carroll County Landlord association, and other businesses in the City of Westminster.
- Assist the Housing Choice Program with Quality Assurance inspections.

RENTAL HOUSING LICENSE PROGRAM

On January 28, 2013, the Mayor and Common Council of Westminster approved Ordinance No. 839, creating a Rental Housing License Program in the City of Westminster. The Rental Housing License Program became effective in 2013. Thereafter, every residential rental unit (single-family, duplex, townhouse, apartment, condominium, rooming/boarding house, etc.) in Westminster must be licensed annually by the City before it can be rented or leased. The annual license fee is $20 per unit.

The Rental Housing License Program includes a "complaint driven" inspection process. Complaints may be filed by telephone, mail, email or in person. A complaint includes any statement made by an individual or a Federal, State, County or City department or agency, received by the City in any manner. Upon receipt of a complaint, the City's Code Enforcement Inspector will investigate the complaint and take appropriate actions to either issue a notice of violation or close the case.

The Rental Housing License legislation creates a "Habitual Offender" designation. A "Habitual Offender" is a property owner with continuing violations resulting in the payment of three fines or three convictions within a 12 month period. Designation as a "Habitual Offender" will result in increased license fees and fines for property owners.

If the property owner of a residential rental property lives over 50 miles from Westminster, the property owner must designate a local agent residing within 50 miles of Westminster. The property owner must also keep the agent contact information current.

Rental Housing License Program Goals

- Use a web-based application, payment and licensing process for the entire rental licensing process.
- 100% registration of rental units.

HOUSING BUDGET (000)

Public Housing Agency Budget

PUBLIC HOUSING AGENCY	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 PROJECTED	FY 2018 BUDGET	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection
FTE	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Salaries	$ 132	$ 131	$ 133	$ 144	$ 149	$ 147	$ 150	$ 153
Benefits	$ 58	$ 65	$ 64	$ 72	$ 70	$ 73	$ 75	$ 78
TOTAL PERSONNEL EXPENSES	**$ 190**	**$ 196**	**$ 197**	**$ 215**	**$ 219**	**$ 219**	**$ 225**	**$ 231**
Administration	$ 33	$ 23	$ 28	$ 29	$ 33	$ 33	$ 34	$ 34
Housing Assistance Payments	$ 1,850	$ 1,779	$ 1,739	$ 1,777	$ 1,781	$ 1,781	$ 1,781	$ 1,781
Facilities	$ 40	$ 41	$ 42	$ 43	$ 44	$ 45	$ 45	$ 45
TOTAL OTHER OPERATING EXP	**$ 1,923**	**$ 1,844**	**$ 1,809**	**$ 1,850**	**$ 1,857**	**$ 1,859**	**$ 1,860**	**$ 1,860**
TOTAL PUBLIC HOUSING AGENCY	**$ 2,113**	**$ 2,041**	**$ 2,006**	**$ 2,065**	**$ 2,076**	**$ 2,078**	**$ 2,085**	**$ 2,091**

Department of Housing Services Budget

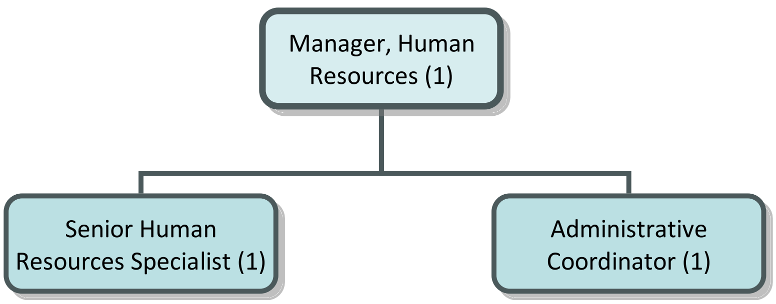
HOUSING SERVICES	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 PROJECTED	FY 2018 BUDGET	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection
FTE	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Salaries	$ 54	$ 38	$ 40	$ 45	$ 110	$ 112	$ 115	$ 117
Benefits	$ 37	$ 42	$ 35	$ 39	$ 50	$ 51	$ 53	$ 55
TOTAL PERSONNEL EXPENSES	**$ 91**	**$ 80**	**$ 74**	**$ 84**	**$ 160**	**$ 164**	**$ 168**	**$ 172**
Administration	$ 29	$ 6	$ 6	$ 8	$ 12	$ 30	$ 30	$ 30
TOTAL OTHER OPERATING EXPENSE	**$ 29**	**$ 6**	**$ 6**	**$ 8**	**$ 12**	**$ 30**	**$ 30**	**$ 30**
TOTAL HOUSING SERVICES	**$ 120**	**$ 87**	**$ 80**	**$ 92**	**$ 172**	**$ 194**	**$ 198**	**$ 202**

HUMAN RESOURCES

Working under the City Administrator, Human Resources 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

POSITION SUMMARY SCHEDULE



	Grade	Authorized FY 14	Authorized FY 15	Authorized FY 16	Authorized FY 17	Authorized FY 18
Manager, HR	J	1.0	1.0	1.0	1.0	1.0
Senior HR Specialist	F	1.0	1.0	1.0	1.0	1.0
Administrative Coordinator	D	1.0	1.0	1.0	1.0	1.0

COMPENSATION

The City desires to be competitive in its identified market in providing compensation to top quality, qualified employees, and has adopted a Salary Administration Policy to insure fair and equitable compensation practices. The City utilizes a step scale system. Annual 3% step increases or market adjustments to the step scale are subject to approval during the budget process. Eligibility for a step increase 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.

The City participates in the Maryland Municipal League's Compensation Survey online reference system. Human Resources updates the City's information as changes occur, and utilizes the system to make comparisons to other Maryland local governments when determining placement of a position within the City's salary structure.

In FY 18, the City will contract with a consultant to perform a compensation/classification and benefits study. This study will compare the City's salary and benefits structure to similarly situated benchmark jurisdictions, and determine if existing job titles and classifications are appropriate ensuring that current job descriptions accurately represent job duties. It is anticipated that any enhancements to the City's salary structure, position reclassifications and benefits offered to employees would not occur until FY 19, and may be phased in over a period of time.

EMPLOYEE INSURANCE BENEFITS

The City strives to provide a comprehensive benefits package to regular full and part-time employees, including medical, dental, vision, life, short-term and long-term disability insurance, Aflac, and an employee assistance program. The Aflac program, which enhances the value of City provided benefits, gives employees the opportunity to purchase insurance products based on individual needs. Aflac products are no cost to the City, and many are offered on a pre-tax basis which provides for a reduction in employer payroll taxes.

The City joined the Local Government Insurance Trust (LGIT) Health cooperative in July 2011. Operational support of the cooperative is provided by The Benecon Group, a third-party benefits and consulting administrator. LGIT Health has partnered with CIGNA for benefit administration of the medical plan since inception of the cooperative. A new 2-year agreement with Cigna began in FY 17. CIGNA provides a dedicated Client Engagement Manager to assist the City with wellness initiatives, communication strategies and enrollment planning, coordination and support.

The open access in-network CIGNA plan selected by the City utilizes a shared cost co-payment method for prescriptions, and office, urgent care and emergency room visits. Preventive services are covered for plan participants at 100%. All other medical services require an upfront deductible before claims are paid at 90%.

Joining the cooperative has proven to be beneficial to the City by stabilizing the plan design and rates. By participating in the cooperative, the City has the potential of receiving a refund if there is a claims fund surplus at the end of the plan year. A claims fund surplus occurs if medical claims fall below the actuarial projections for claims within a plan year. The City has received a surplus refund for FY 12, FY 14, FY 15 and FY 16 totaling $925,000.

The Benecon Group provides various services to the MLGHC's participating employers, including assistance with compliance, administrative policies, training and Patient Protection and Affordable Care Act (PPACA) updates. Beginning in FY 15, the City incurred additional fees for the medical plan under PPACA. These include the Transitional Reinsurance Program Fee and the Patient Centered Outcomes Research Fee (PCOR). The Transitional Reinsurance Program Fee to partially reimburse commercial insurers for writing polices for individuals with high health care costs ended in FY 17. The PCOR fee is a Federal tax on group health plans to fund comparative effectiveness research. The FY 18 PCOR fee is $2.17 per participant. It will be indexed thereafter until 2019 when it is phased out.

The Benecon Group offers COBRA administration at no cost to cooperative members. The City has contracted with The Benecon Group to administer and distribute all COBRA documentation. COBRA administration by City staff has been eliminated, and compliance risk has been greatly reduced by utilizing this service.

Participation in the LGIT Health cooperative includes a personal healthcare advocate service to help patients navigate the healthcare system. ConnectCare3 provides nurse navigator assistance to employees and dependents so that patients can make informed decisions about their medical condition and treatment options.

In FY 18, the City will offer employees and dependents a remote health care program that provides immediate access to board-certified, state-licensed primary care physicians via telephonic or video consultations. The remote physician is able to diagnose many illnesses and injuries that fall under the category of general medicine. During the call, the doctor discusses the issue with the patient, answers questions, recommends next steps, and, if medically necessary, submits a prescription to a local pharmacy. Participants in the program can consult with a physician at any time of the day or night, 365 days a year, anywhere in the U.S., at no cost to the participant. It is anticipated that this program will decrease the number of primary care, urgent care and in some cases emergency room visits, for participants in the program, resulting in claims reductions in the City's self-insured medical plan.

The City offers dental, vision, life, accidental death and dismemberment, short-term and long-term disability, and voluntary life benefits through United Healthcare. The dental plan provides for preventive and restorative benefits utilizing both in-network and out-of-network providers. The vision plan offers eye exams every 12 months and provides monetary assistance with the purchase of corrective glasses or contacts. Life, accidental death and dismemberment insurance provides an employee with a death benefit amount equal to the employee's annual salary. The disability plans provide income to employees who are unable to work because of a disability caused by illness or non-work related injury. Human Resources staff provides claims coordination for life, short and long-term disability insurance. In addition, Human Resources staff administers the Family Medical Leave Act (FMLA) which provides job protection to eligible employees during leave for specified family and medical reasons.

Wellness Program

Human Resources has promoted a structured points-based wellness program for four years. This program encourages employees to adopt and maintain a healthier lifestyle, and focuses on employees seeking preventive health care to identify possible health risks and by supporting treatment of chronic conditions. Employees earn points for participation which can result in employee insurance contribution discounts for the next plan year. The added benefit of encouraging employees to seek preventive care is an anticipated reduction of health care claims over time due to early intervention.

In addition, the wellness program offers opportunities for employees to participate in various wellness activities, health assessments, preventive health screenings, challenges, and educational workshops throughout the program year. A Wellness Committee, made up of employee members from various departments, supports the Wellness Program through the planning and promoting of activities. The City encourages employees to utilize the Family Fitness Center gym by offering free memberships which includes group fitness classes. Human Resources produces a monthly wellness electronic newsletter for distribution to all employees.

In support of the Wellness Program, Cigna contributes $20 in funding per insured employee to assist with the cost of various wellness initiatives. In FY 17, Cigna provided $2,560 in wellness funds. At the end of each plan year, CIGNA presents the City with a Consultative Analytics Report that covers plan costs, trends, population demographics, summary claims information, pharmacy utilization, summaries of risks based on health assessments, a summary of disease management outcomes, and an overall medical snapshot. This report is used as a tool in determining the overall health needs of plan participants and gives the Wellness Program direction for the best return on investment.

The Human Resources staff organizes an annual Employee Expo, a wellness and benefits event held in the Family Center Gym each year. This is a coordinated effort with planning assistance from Wellness Committee members, and help on the day of the event from the Recreation, Street and Police Departments. The goal of the Expo is to promote health and wellness, offer preventive screenings, and to give employees the opportunity to speak with insurance providers about coverage and benefits. Each year, the Expo promotes a theme to add excitement and fun to the event, and it continues to be a success year after year. In FY 17, 21 vendors participated in the Expo, and 102 employees and retirees attended. The event included the opportunity for participants to get a flu shot, have their vision tested, complete a health risk assessment, get blood pressure checks, have an upper body massage, and observe a healthy cooking recipe being prepared.

Retirement and Pension

The City provides pension benefits to employees through participation in the Maryland State Retirement and Pension System. This State system requires that all eligible employees become a member in the pension system that is available to them upon employment with the City. 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 "Old Retirement Plan" is closed to new enrollments.

The City's contribution is based on the employee's base salary at the end of the fiscal year in June. Payment is made to the State once per year, and is due by December 31st. In addition, the State assesses an administrative cost fee. This fee is charged on a per member basis each fiscal year. The annual per member fee in FY 17 was $155.11, and is projected to be $181.36 in FY 18. The various State pension plans, service retirement years and age, and employee and City contribution rates are shown in the chart below.

				Employee Contribution Rate			City Contribution Rate		
Plan	**Service Retirement Years**	**Service Retirement Age**	**Enrolled as of June 2016**	**FY 16**	**FY 17**	**FY 18**	**FY 16**	**FY 17**	**FY 18**
ACPS (Employees enrolled after 7/1/11)	Rule of 90 (age plus years of service)	65 (with 10 years of service)	40	7%	7%	7%	8.53%	8.17%	8.56%
ACPS (Employees enrolled prior to 7/1/11)	30	62	69	7%	7%	7%	8.53%	8.17%	8.56%
LEOPS	25	50	38	7%	7%	7%	31.94%	31.18%	30.75%
Old Retirement Plan (Closed)	30	60	1	7%	7%	7%	12.42%	12.06%	12.45%

In addition, all employees are eligible to participate in the voluntary Nationwide Retirement Solutions 457(b) Deferred Compensation Plan. The City offers all regular full and part-time employees not enrolled in the LEOPS plan a 2% matching contribution through a 401(a) Matching Program.

EMPLOYMENT POLICIES

The Human Resources Department maintains and updates employment policies and the Employee Handbook. Policies are updated due to new laws, reporting requirements and changes in system procedures as they occur.

EMPLOYEE RECOGNITION

Service and Retirement Awards

The City highly values its employees, and provides an employee recognition program to acknowledge employee service milestones. Employees receive framed service award certificates along with a City emblem key chain at year five. Beginning at year 10, and each five-year milestone until retirement, employees receive a certificate and a monetary award. In FY 17, the City held an awards ceremony picnic with 68 employees attending. Beginning in FY 18, employees receiving service awards will be honored annually at the City's holiday luncheon. Upon retirement, employees receive a gift award and a commemorative City plate to honor their years of service with the City.

Public Service Recognition

In FY 17, the City began honoring its employees during Public Service Recognition Week in May with a proclamation from the Mayor, and a small token of appreciation delivered to each City location.

Employee of the Month Award

An Employee of the Month award program recognizes outstanding achievements, accomplishments, performance and contributions to the City. An employee or a group of employees are eligible to be nominated for these awards. Award winners are recognized by the City Administrator throughout the year.

RECRUITMENT

The Human Resources Department utilizes various media to externally advertise open positions, including newspapers, websites, professional journals and newsletters, colleges, the Carroll County Business and Employment Resource Center, the Maryland Job Service, and the City's webpage to attract a diverse group of applicants. The Human Resources Department has created an Employment Opportunities Information brochure which is provided to each applicant. The City's webpage allows persons interested in advertised positions to complete applications online. In addition, applications can be requested in person or by phone, and can be mailed, emailed, or faxed to applicants to allow for ease in the process. Current regular employees may apply for promotional vacant positions through an internal application process.

Upon hire, new employees attend an orientation that covers employment policies and benefits. Various informational videos are shown to the employee to provide a better understanding of the benefits provided by the City. During orientation, employees also receive online prevention of harassment in the workplace training provided by the Local Government Insurance Trust, the City's liability insurance provider.

RISK MANAGEMENT AND SAFETY

The purchasing, renewal, and claims filing for all multi-peril insurance policies, including automobile, general and police liability, cyber liability, volunteer accident and health, property, equipment, boiler and machinery, electronic data processing equipment, crime, earthquake, flood, pollution legal liability, and workers' compensation is managed by Human Resources. The City participates in the Local Government Insurance Trust (LGIT) for liability and automobile insurance. All other insurance policies are purchased through a local agent. Many of these policies offer multi-year rate guarantees, which provide stabilization of premiums.

In recent years, workers' compensation insurance premiums have been reduced through an experience modification credit. This credit is a result of positive claims experience, the City's cooperation with loss control measures, and the City's commitment to safety. Human Resources staff strives to submit claims on a timely basis, provides workers' compensation claims support to employees, and serves as the liaison between the employee and the City's Workers' Compensation provider.

Onsite inspections and safety surveys are conducted at the various departments as required by State law and the City's insurance providers. These onsite visits assist in identifying risks, exposures, and possible equipment failures. Human Resources has implemented insurance claim procedures and accident/ incident investigation guidelines to assist the various departments with handling these claims. Many employees in the Public Works and Police Departments are required to be fit-tested and trained to wear respiratory protection in the performance of some duties. The majority of Public Works employees are also required to obtain a Commercial Driver's License as a requirement of the job, and 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. Human Resources monitors and coordinates these programs. In addition, Public Works employees are given annual hearing tests in compliance with the Hearing Conservation Program.

The City has a Safety Committee in place, with representation from the various departments. The committee provides an interdepartmental communication mechanism which promotes continuity for safety procedures and training. In addition, each year the committee reviews safety policies to ensure that they are up-to-date with current standards and procedures. The committee also reviews motor vehicle accidents, property damage and injury claims to look for possible ways to avoid the same type of incidents in the future. Training initiatives may result in these reviews. This proactive approach is an important factor in minimizing future employee injuries, vehicle accidents, property and liability claims. An online safety training service is utilized by all City departments. Each Safety Committee member monitors the online safety training service for his/her department to ensure that safety training is completed.

The City's Vehicle Driver Policy applies to all non-police employees who are authorized to drive City vehicles. It addresses the authorized use of City vehicles, driver reporting requirements, the handling of vehicle accidents, driving violations, authorized passengers, maintenance on vehicles, use of pool vehicles, use of a personal vehicle for City business, and driver safety rules. Human Resources maintains a Driver Qualification File and monitors the driving records for each authorized employee driver. All authorized drivers are required to attend the National Safety Council's Defensive Driving Course.

In FY 15, the City began holding an annual safety day for employees in June during National Safety Month. Safety demonstrations and topics are presented, safety gift bags are distributed, and lunch for attendees follows the trainings. In FY 17, Baltimore Gas and Electric was selected to provide a demonstration on electrical dangers, and to do a presentation on digging safely.

TRAINING

Although specific positional and ongoing safety training is provided by each department, the following training sessions are coordinated by Human Resources:

- Cardiopulmonary Resuscitation (CPR)/First Aid/Automated External Defibrillator (AED)
- National Safety Council Defensive Driving Course
- Employee Assistance Program (EAP)
- Preventing Harassment in the Workplace
- Supervisor Reasonable Suspicion for Drugs and Alcohol (D.O.T.)
- Supervisor Skills Trainings

CPR/First Aid/AED biennial classroom training was provided for Public Works personnel in FY 17. This same training will be provided to all administrative and Recreation employees in FY 18. Defensive Driving, Preventing Harassment in the Workplace, Supervisor Reasonable Suspicion for Drugs and Alcohol and other supervisory trainings are provided initially upon employment, upon promotion to the supervisor level, and periodically. In FY 17, the Local Government Insurance Trust provided the National Safety Council 6-hour defensive driver training for new employees who are authorized to drive City vehicles. In addition, OSHA required annual safety training for all administrative staff is coordinated by Human Resources. In FY 17, this training included disaster planning, fire safety, and bloodborne pathogens.

HUMAN RESOURCES PERFORMANCE MEASURES

Recruitment	**FY 14**	**FY 15**	**FY 16**	**FY 17 Projected**
Full & Part-Time External Employment Advertisements	10	16	29	18
Temporary/Contractual/Seasonal External Advertisements	20	14	18	12
Employment Applications Processed	375	411	428	360
Full & Part-Time New Hires	13	19	26	24
Temporary/Seasonal New Hires	32	44	44	46
Full & Part-Time Separations and Retirements	10	24	22	17
Temporary/Seasonal Separations	32	37	36	40
Wellness Program	**FY 14**	**FY 15**	**FY 16**	**FY 17 Projected**
Wellness Program Participants Meeting 30 Point Goal *(Target 50)*	-	28	39	***40***
Employees Completing Health Risk Assessments *(Target 50)*	-	47	25	***50***
Wellness Points Earning Activities *(Target 16)*	-	10	16	***16***
Wellness Educational Sessions *(Target 12)*	-	6	10	***15***
Flu Shots Provided to Employees *(Target 50)*	-	58	56	***52***
Risk Management	**FY 14**	**FY 15**	**FY 16**	**FY 17 Projected**
Liability, Property & Automobile Claims	22	27	28	20
Worker's Compensation Claims	36	29	23	20
D.O.T. Physicals	34	35	40	46
D.O.T. Random Drug/Alcohol Tests	28	28	21	16
Hearing Conservation Testing	0	0	55	56
Respirator Fit Tests	55	55	54	56
Training (Employees Attending)	**FY 14**	**FY 15**	**FY 16**	**FY 17 Projected**
CPR/AED/First-Aid	55	55	54	65
Defensive Driving	88	10	3	14
Supervisor Reasonable Suspicion Drug and Alcohol	0	3	2	3
Preventing Harassment in the Workplace	44	58	64	64

HUMAN RESOURCES ACCOMPLISHMENTS

- Employee Benefits/Wellness Program
  - Managed the annual renewal of all employee insurance benefits including the open enrollment process for employees, and the Medicare renewal for retirees
  - Coordinated the annual renewal of the AFLAC voluntary insurance benefits program
  - Transitioned the Life, Accidental Death and Dismemberment, Supplement Life and Short and Long Term disability plans from self-billing to standard billing with the vendor
  - Promoted the new Cigna Employee Assistance Program (EAP) benefit to employees; held an educational session on EAP benefits
  - Coordinated an update of the Cigna Prescription Drug Plan agreement for the retiree Medicare supplemental insurance plan
  - Processed updates to the Nationwide Retirement Solutions 401(a) plan adoption and administrative agreements
  - Facilitated 4 Nationwide Retirement Solutions financial wellness workshops, and 3 onsite visits by the representative to meet with employees
  - Distributed and promoted the points-based incentivized Wellness Program available to all employees participating in the City's medical plan

- Employee Recognition
  - Held the City's 1st annual picnic that included the presentation of service awards

- Employment and Recruitment
  - Conducted employee orientations for all new hires including regular full-time and part-time, temporary and seasonal employees
  - Updated and distributed the Equal Employment Opportunity Short From (EEOP) for Department of Justice grants for the Police Department

- Policies and Compliance
  - Performed an I-9 Compliance audit
  - Updated checklists and procedures in the Human Resources Procedures Manual.
  - Updated the Employee Recognition Program
  - Distributed the City's Code of Ethics to all employees; updated the Internship Guidelines and handbook with the ethics policy
  - Performed retention schedule maintenance and a reorganization of the terminated employee files
  - Drafted a Compensatory Time Policy

- Risk Management and Safety
  - Received a Risk Management Services Award from the Local Government Insurance Trust (LGIT) given to members that consistently demonstrate excellence in committing to loss reduction, ongoing training, adhering to LGIT"s risk management guidelines and using LGIT resources
  - Performed 2 audits of the employment posters at each City location
  - Coordinated a Safety Day lunch with two safety demonstrations presented by BGE

- Training
    - Coordinated the Carroll Community College Momentum (training program for local government employees) and management training programs
    - Coordinated 6 sessions of mandatory Citizen's Response to Active Shooter Event (CRASE) trainings for 107 employees

HUMAN RESOURCES GOALS

- Monitor the City's medical insurance plan to determine Wellness Plan initiatives.

- Continue to monitor health care regulations and reporting requirements under the Affordable Care Act by attending educational sessions.

- Monitor and continue to improve the effectiveness of the points-based incentivized Wellness Program, and utilize the Wellness Committee to:
    - Promote the plan benefits to employees to increase participation
    - Promote, create and select wellness points earning education sessions and activities
    - Utilize local resources to provide support to the program
    - Utilize all wellness funds provided by the Cigna plan to support program activities

- Monitor employment policies to:
    - Identify the critical areas where policies need to be implemented or updated
    - Continue to update Employee Handbook

- Continue to promote a safe working environment through:
    - Supporting and collaborating Safety Committee activities.
    - Working with the Safety Committee to monitor safety and risk management policies and procedures for updates and required changes
    - Coordinate training opportunities for Safety Committee members
    - Utilizing the Safety Committee to monitor accidents and incidents in an effort to prevent recurrence in the future, and to determine training needs

- Coordinate a Citywide compensation/classification and benefits study to be performed by a third-party consultant

- Coordinate employment law training for managers and supervisors to provide up-to-date information on regulations and knowledge on legal consequences when making employment decisions

HUMAN RESOURCES BUDGET (000)

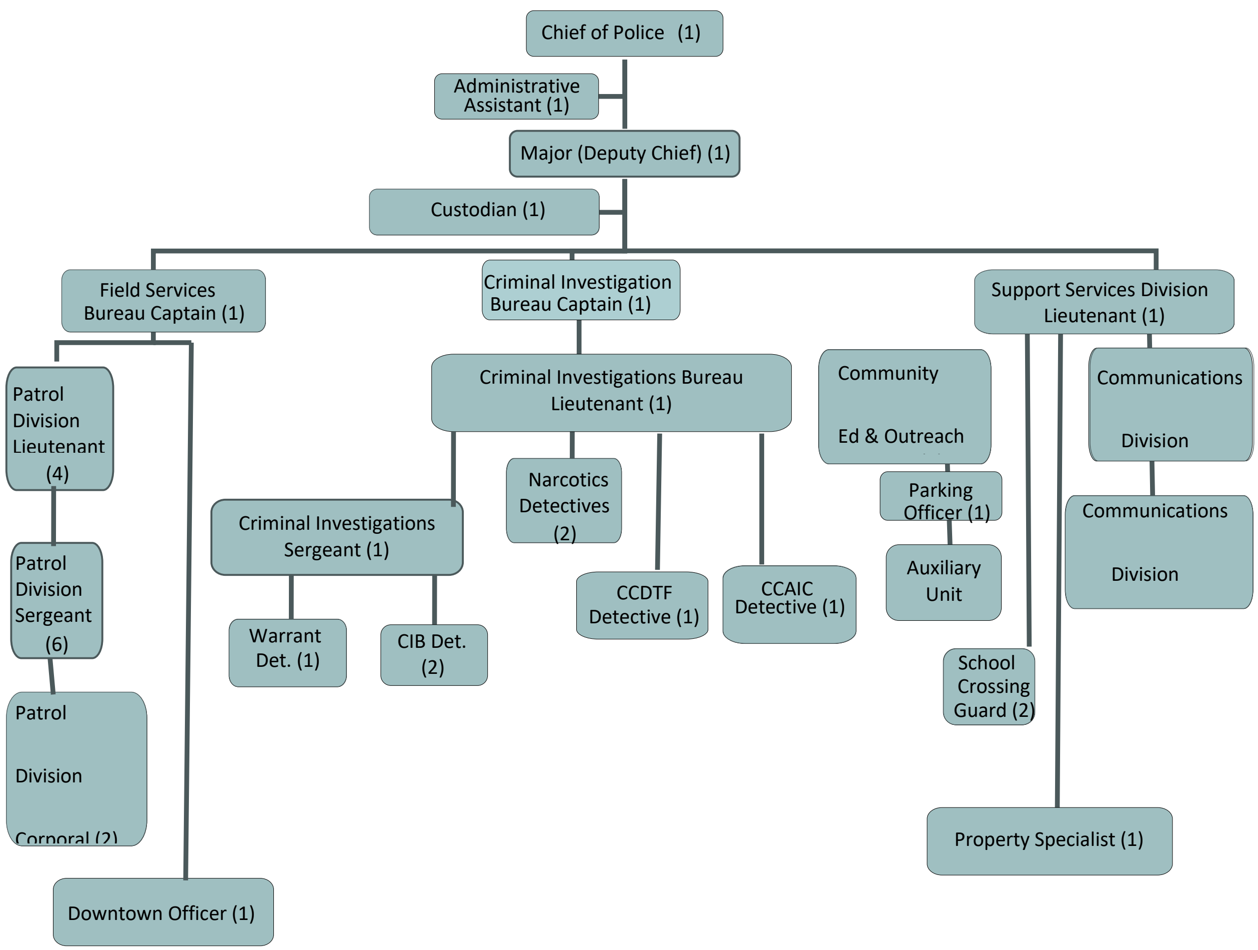
HUMAN RESOURCES	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 PROJECTED	FY 2018 BUDGET	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection
FTE	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Salaries	$ 145	$ 149	$ 154	$ 117	$ 193	$ 196	$ 200	$ 204
Benefits	$ 56	$ 72	$ 62	$ 72	$ 123	$ 129	$ 132	$ 136
TOTAL PERSONNEL EXPENSES	**$ 202**	**$ 221**	**$ 217**	**$ 188**	**$ 316**	**$ 325**	**$ 332**	**$ 340**
Administration	$ 22	$ 18	$ 19	$ 37	$ 59	$ 62	$ 62	$ 63
Employee Activities	$ 43	$ 46	$ 65	$ 56	$ 65	$ 70	$ 74	$ 79
TOTAL OTHER OPERATING EXP	**$ 65**	**$ 64**	**$ 84**	**$ 93**	**$ 124**	**$ 132**	**$ 137**	**$ 141**
TOTAL HUMAN RESOURCES	**$ 266**	**$ 285**	**$ 301**	**$ 282**	**$ 440**	**$ 457**	**$ 469**	**$ 481**

PUBLIC SAFETY

The Westminster Police Department (WPD) is a full-service municipal police agency that provides community-oriented law enforcement services to the City of Westminster. WPD was established in 1839 when the first "City Bailiff" was hired by the "City Burgess and Commissioners" to keep order in the business district. It has grown into a progressive police department employing 44 sworn police officers and 13 civilian employees.

WPD is commanded by Chief Jeffrey Spaulding, a 43-year law enforcement veteran. Major Thomas Ledwell serves as the Deputy Chief and second in command. The department is comprised of three functional units. 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 patrol duties, 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 throughout Carroll County. The **Support Services Division** handles a diverse group of responsibilities critical to the efficient operation of the department to include the Police Communications Division, automated enforcement, fleet and facilities management, staff training and development, and police records functions.

POSITION SUMMARY SCHEDULE



Civilian	Grade	Authorized FY 14	Authorized FY 15	Authorized FY 16	Authorized FY 17	Authorized FY 18
Communications Supervisor	G	1.0	1.0	1.0	1.0	1.0
Administrative Assistant, Certified	E	1.0	1.0	1.0	1.0	1.0
Property Management Specialist	E	1.0	1.0	1.0	1.0	1.0
Senior Communications Specialist	E	1.0	1.0	1.0	1.0	1.0
Communications Specialist	D	7.0	7.0	7.0	7.0	7.0
Parking Enforcement Officer	C	1.0	1.0	1.0	1.0	1.0
Custodian	A	1.0	1.0	1.0	1.0	1.0
Sworn						
Chief of Police	P	1.0	1.0	1.0	1.0	1.0
Deputy Chief (Major)	M	1.0	1.0	1.0	1.0	1.0
Captain	J	2.0	2.0	2.0	2.0	2.0
Lieutenant	I	6.0	6.0	6.0	6.0	6.0
Sergeant	H	7.0	8.0	8.0	8.0	8.0
Corporal	G	5.0	3.0	2.0	2.0	2.0
Probationary Police Officer/Private First Class	F	22.0	23.0	24.0	24.0	24.0

**The rank of Corporal was eliminated by administration decision in FY'13. As existing Corporals are promoted or retire, those positions are being converted to Police Officer/Private First Class positions.*

POLICE DEPARTMENT PERFORMANCE MEASURES

NOTE – ALL OF THE INFORMATION PRESENTED IN THIS REPORT RELATES TO ACTIVITIES DURING CALENDAR YEAR 2016 DUE TO CRIME REPORTING REQUIREMENTS.

Review of Uniform Crime Report Statistics – 2012 through 2016

	2012	2013	2014	2015	2016	5-Year Average
Homicide	0	2	0	0	**1***	.6
Robbery	23	13	16	15	**23**	18
Aggravated Assault	98	72	72	44	**29**	63
Burglary	105	113	100	76	**79**	94.6
Theft	665	726	630	649	**575**	649
Auto Theft	13	10	14	7	**11**	11
Total Part 1 Crime	**904**	**936**	**832**	**791**	**718**	**836.2**

**An infant death occurred in the City in January 2016 which was handled by the Carroll County Advocacy and Investigation Center and the Maryland State Police Homicide Unit. While not reported by the WPD, the homicide will appear in the annual Uniform Crime Report as having occurred in the City of Westminster.*

Violent crime in the City (murders, robberies and aggravated assaults) decreased by 10.2% in 2016 as compared to 2015 rates. One homicide occurred in the City during 2016, an infant death which was handled by the Carroll County Child Advocacy Center and the Maryland State Police Homicide Unit. Robberies increased from 15 in 2015 to 23 in 2016. Of these cases, 5 were commercial robberies, 5 were residential robberies and the remainder were street robberies. 47.8% of all robberies (11 of 23) were closed by arrest. Aggravated assaults decrease from 44 in 2015 to 29 in 2016, this representing a 34.1% decrease in such cases.

Property crimes (burglaries, thefts and auto thefts) decreased by 9.2% in 2016 as compared to 2015 rates. Three more burglaries (79) were reported in 2016 than in 2015, although this rate remains well below the 5-year average of 94.6 burglaries per year. Thefts drove the reduction in property crime, with 74 fewer thefts being reported in 2016 than were reported in 2015 (11.4% reduction). Auto theft reports increased by four in 2016 to a total of 11 cases. This rate is equal to the 15-year average for auto thefts.

Total Part 1 crime decreased by 73 cases in 2016, down from 791 cases in 2015 to 718 cases in 2016 – this representing a 9.2% reduction. This decrease was driven by the substantial reduction in theft cases reported in 2016. This rate represents a 23.3% reduction from 2013 Part 1 crime levels.

Review of Productivity Indicators – 2012 through 2016

	2012	2013	2014	2015	2016	5-Year Average
State Citations	2,280	3,993	3,398	**3,127**	**2,236**	**3,006.8**
Traffic Collisions	879	871	907	**920**	**902**	**895.8**
Missing Persons	35	38	36	**33**	**43**	**37**
Calls for Service	12,130	11,725	10,897	**10,979**	**11,085**	**11,363.2**
Foot/Bike/T-3 Patrol Hours	2,102	2,236	1,834	**2,663**	**3,223**	**2,411.6**
DUI Arrests	129	176	130	**131**	**96**	**132.4**
Total Sworn Staffing	**44**	**44**	**44**	**44**	**44**	**44**

Total Arrests from 2012 through 2016

	2012	2013	2014	2015	2016	5-Year Average
Adult Arrests	680	693	791	**652**	**510**	**665.2**
Juvenile Arrests	153	131	106	**113**	**77**	**115.8**
Total Arrests	**833**	**824**	**897**	**765**	**587**	**781.2**

Total arrests decreased significantly from 765 in 2015 to 587 in 2016. It is noted that the courts have placed an emphasis on the issuance of criminal summonses – instead of arrest warrants – over the past few years. WPD served a total of 239 criminal summonses in 2016, a 31.3% increase as compared to 2015.

Westminster Police Department In Review

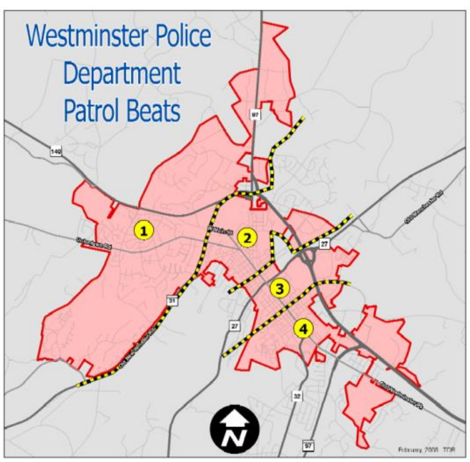
WPD experienced significant staffing challenges during the year. There were several retirements and resignations during the year, as well as long-term medical and administrative issues that further impacted staffing levels. Operational shortfalls were addressed through schedule adjustments and the judicious use of overtime and grant funding.

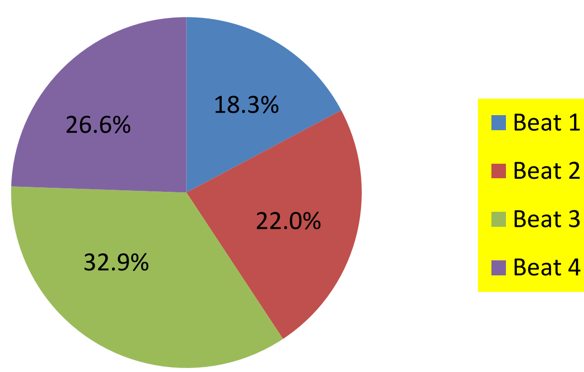
Total traffic collisions occurring in the City decreased marginally during 2016, down from 920 collisions in 2015 to 902 collisions in 2016. Of these 902 collisions, 603 were minor collisions not requiring a formal collision report (per Maryland motor vehicle law). Eighty-six (86) of the collisions involved some level of personal injury, to include one (1) fatality. A total of 2,236 traffic citations were issued in 2016, down substantially from the 2015 enforcement level. The Department affected a total of 96 arrests for driving under the influence of alcohol and/or drugs during 2016, a 26% reduction from 2015 enforcement levels.

Calls for police service in Westminster increased by 106 calls (less than 1%) in 2016. The highest number of police calls for service in 2016 occurred in Beat 3 (32.9% of total calls) – the center city area which includes Town Mall, Cranberry Square, and a portion of Main Street.

The Police Department is responsible for monitoring transactions at local pawn and second-hand stores within the City on an ongoing basis. As a result of this activity, 48 cases of theft/burglary were closed during 2016 with the recovery of stolen property from local pawn establishments. The cumulative value of the recovered stolen property was in excess of $70,000.

2016 Calls For Service By Beat





Westminster Police Department Administrative Initiatives

In March 2016, Chief Spaulding facilitated a day of training entitled "Justice and Law Day" for the 2015-2016 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 a block of training relating to local and regional crime trends. This was the tenth year that Chief Spaulding has facilitated this portion of the Leadership Carroll program. Chief Spaulding is a 2006 graduate of the program.

The ***Automated Enforcement Program*** (Red Light Camera) completed its sixth year of service at the intersection of Route 97 and Nursery Road in Westminster in March. The following is a synopsis of program activity during Year 6:

- A total of 2,498 potential red light running violations were captured on camera.
- Of these potential violations, 2,312 violations were approved for the issuance of citations. The number of red light citations issued decreased by 13 citations in Year 6 as compared to Year 5.
- 21 violators contested their citations in court. One driver was found not guilty due to a mechanical defect with his vehicle. The remaining 20 drivers were convicted of red light running.
- The total number of crashes reported at the intersection during Year 6 increased by 1 in Year 6 as compared to Year 5 (from 9 to 10). None of these collisions related to red light running.
- The Common Council voted to continue automated enforcement at this intersection for another year.
- This violator-funded program was operated at no cost to City taxpayers.

During 2016, Chief Spaulding continued his service on several ***county-level initiatives*** to address social issues impacting on the criminal justice system to include:

- ***Criminal Justice Diversion Workgroup*** – The focus of this group is to identify and implement effective strategies designed to divert those with mental illness into appropriate treatment services and out of the criminal justice system.

- ***Domestic Violence Fatality Review Team*** – This multi-disciplinary workgroup reviews fatal and near-fatal domestic violence incidents occurring in the County in an effort to identify and address gaps in service which might perpetuate the domestic violence cycle.

- ***Human Service Program of Carroll County –*** Chief Spaulding continued his service as a member of HSP's Board of Directors. HSP provides a broad array of critical services to families and individuals in need in Carroll County to include shelter services, job skills, literacy and financial skills and energy assistance.

- ***Crisis Intervention Team Workgroup*** – This multi-disciplinary workgroup is working to provide police officers in the County with enhanced training relating to the safe and effective handling of those individuals with an intellectual or developmental disability or suffering from a mental health crisis. As a result of this ongoing effort, there are now 33 CIT trained officers in Carroll County, 13 who are employed by the Westminster Police Department.

Maryland Network Against Domestic Violence

During 2016, Chief Spaulding continued his service as a member of the Board of Directors for the ***Maryland Network Against Domestic Violence*** (MNADV). The Network is a state domestic violence coalition that brings together victim service providers, allied professionals and concerned individuals for the common purpose of reducing intimate partner and family violence and its harmful effects on our citizens. The Network accomplishes this goal by providing education, training, resources and advocacy to advance victim safety and abuser accountability.

During 2016, WPD undertook an initiative to ***update and modernize the Departmental uniform shoulder patch.*** A committee of employees was appointed to develop design options for a new patch which would be more relevant to the local community and reflect the values of the Department. These options were presented to the entire Department and a new design (see below) was selected by majority vote. The new design prominently features the City Seal of Westminster.

In October 2016, the department cohosted a traffic safety training program in collaboration with the Driver Wellness and Safety Division of the Motor Vehicle Administration. The training program, entitled ***"Older and Medically At-Risk Drivers,"*** was designed to provide police officers with a comprehensive understanding of the dynamics of older driver safety, an awareness of the general physical and cognitive issues associated with age that impact safe driving, an awareness of the MVA's medical review process and an understanding of the resources and techniques to identify drivers that may be functionally impaired due to medical issues. The training was presented at the Maryland Police Training Facility in Sykesville.

During 2016, WPD ***updated and automated the entire Departmental procedures manual.*** Utilizing PowerDMS software, a web-based program for the storage, distribution and tracking of policies, procedures, SOP's and training information, the paper policy manual was replaced with an on-line manual which permits 24/7 remote access to all policies and SOP's by employees. The manual has also been posted to the Department's website as required by recent Maryland legislation

In June 2016, Chief Jeff Spaulding and Captain Misty Budzinski served as presenters at the ***Maryland Network Against Domestic Violence (MNADV) 2016 Training Conference*** in Annapolis. Chief Spaulding presented on issues relating to the use of police body cameras during domestic violence investigations and the lethality assessment process. Captain Budzinski presented on best practices in the lethality assessment process. It is noted that Captain Budzinski serves as a national instructor for the MNADV on issues relating to domestic violence and lethality assessment.

In 2016, WPD began preparations to transition the SCORE Uniformed Volunteer Program to a more traditional ***Police Auxiliary Unit.*** Members of the Auxiliary Unit will be trained and equipped to assist Police Officers in the field in a variety of non-enforcement related duties. They will also be provided with distinctive uniforms and a marked auxiliary vehicle to avoid their being mistaken for police officers. It is anticipated that Auxiliary training will begin in the first quarter of 2017.

WESTMINSTER POLICE DEPARTMENT PERSONNEL INITIATIVES

In March, Lieutenant Nikki Heuer-Sales was selected for nomination to the ***FBI National Academy*** (FBINA). The FBINA is an intensive senior management and leadership training program which is presented by the FBI at their training academy in Quantico, VA. Candidates reside on-campus in Quantico while they participate in the 10-week residential training experience. College and graduate credit is offered for the training through the University of Virginia. The FBINA is generally regarded as the finest senior management law enforcement training in the world. It is anticipated that Lieutenant Heuer-Sales will attend the training in the summer of 2017.

The annual ***Police Department Awards Ceremony*** was held at Carroll Arts Center on May 3, 2016. A number of employees and volunteers were recognized for their tremendous contributions during 2015 to include:

Sgt. Radcliffe Darby
Police Officer of the Year

T/S Dylan Bedwell
Civilian of the Year

SCORE Member Larry Myers
Volunteer of the Year

In June, Captain Misty Budzinski, Commander of the Field Services Bureau, graduated from the ***2015-2016 session of Leadership Carroll***. Leadership Carroll is a 9-month program cosponsored by the Carroll County Chamber of Commerce and Carroll Community College. Since its debut in 1990, Leadership Carroll has been the premier leadership development program in Carroll County. Its purpose is to provide existing and emerging leaders with a combination of leadership training and detailed knowledge of the community, including a description of the problems, opportunities and issues facing our community. Employers from every size business, along with nonprofit and government organizations, enroll their managers and key professional staff in the program and provide them direct contact with the leaders and the institutions central to the process of change in Carroll County. Captain Budzinski is only the second member of the Department to complete Leadership Carroll.

Sergeant Radcliffe Darby of the Community Education Section was presented with the ***2016 Valor Award*** by the Westminster Moose Club in June 2016. Sergeant Darby was one of three Carroll County law enforcement officers recognized during a ceremony at the local Moose Club. Darby was selected for this honor based upon his exceptional service to the Department and the community during 2015. It is noted that Sergeant Darby had previously been recognized as the Westminster Police Department's "Police Officer of the Year" for 2015 during our annual awards ceremony in May.

The following members were selected for ***promotion*** during 2016:

- Sergeant Will Valentine was promoted to the rank of Lieutenant on April 5, 2016.
- PFC Tim Dellospedale was promoted to the rank of Sergeant on April 5, 2016.
- PFC Steve Blackwell was promoted to the rank of Sergeant on August 9, 2016.
- Telecommunications Specialist Lisa Cooper was promoted to the position of Communications Supervisor on November 1, 2016.

In December 2016, WPD and two of its members received recognition as part of the ***2016 Governor's Crime Prevention Awards Program***. The department received a Governor's Crime Prevention Award for *"incorporating an overall outstanding crime prevention program as an integral part of their daily operations".* PFC Michael Beaumont received a Law Enforcement Officer's Award for his excellent work as our dedicated Main Street Officer. Additionally, Larry Myers of the Department's SCORE Uniformed Volunteer Program received recognition for his outstanding efforts in *"working with the Department and our community to further the cause of proactive crime prevention"*.

Lieutenant Thomas Kowalczyk was selected as the ***Crisis Intervention Team (CIT) Officer of the Year*** for the State of Maryland for 2016. He was presented his award by Lt. Governor Boyd Rutherford during a ceremony at the Maryland CIT Conference in Catonsville. CIT Officers receive advanced training to better prepare them to safely and effectively deal with individuals with developmental disabilities or those who may be experiencing a mental health emergency. Lt. Kowalczyk was recognized for his ongoing efforts as the Law Enforcement Coordinator for the Carroll County CIT. Lt. Kowalczyk has played a key leadership role in the development and implementation of the CIT program, which now includes 33 CIT officers and deputies from multiple law enforcement agencies around the County.

WESTMINSTER POLICE DEPARTMENT OPERATIONAL INITIATIVES

During March, the department trained two instructors to provide ***"Civilian Response to Active Shooter Events" (CRASE) training*** to businesses and members of our community. The 2-hour training program provides citizens with an understanding of the dynamics of an active shooter situation as well as some basic strategies to protect themselves, limit casualties and assist incoming law enforcement units. The strategies taught are Avoid, Deny and Defend. Studies have shown that those who have attended similar training are more decisive and take more effective action if they are prepared beforehand. Throughout the year, the department provided CRASE training to a number of local entities, including all City employees, the staff of Human Services Program of Carroll County, the staff of TownMall, and others. The training is available to members of the Westminster community upon request.

In April, several senior representatives of Police Department participated in a ***"Mass Fatality Response" Facilitated Discussion*** hosted by the Health Department at the Shauck Auditorium at the Carroll Hospital Center. Forty senior officials from a variety of disciplines around the County met to review the County's draft Mass Fatality Plan. They then worked through a mass fatality scenario to evaluate the effectiveness of the plan and identify weaknesses which may require additional planning. Chief Spaulding serves on the County's Disaster Preparedness Group as a result of his designation as the City's Emergency Manager.

Working in collaboration with the Carroll County Chiefs of Police Association, the Department obtained a grant from the County Office of Emergency Management to purchase updated ***personal protective equipment (PPE)*** for all law enforcement officers in the County. In conjunction with this effort, law enforcement trainers from around the County participated in a "train the trainer" event on March 7 at WPD where they learned about "universal precautions" and the proper method for donning and doffing the PPE. The training was developed and provided by subject matter experts from the County Health Department and Carroll Hospital Center. These trainers then trained the remaining officers of their respective agencies. As a result of this initiative, all law enforcement officers in the County are appropriately trained and equipped to utilize PPE should the unfortunate need arise.

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. Additionally, the Department has partnered with the States Attorney's Office to more effectively manage criminal matters impacting this area. Outreach efforts in this area are ongoing. PFC Michael Beaumont was assigned as the new Main Street Officer during 2015 and he has had a significant positive impact in the area. His efforts are ongoing.

In June, the WPD participated in a ***virtual Ebola disaster exercise*** here in Carroll County. The exercise was facilitated by the Carroll County Health Department and also included participants from the County Office of Emergency Management, the County 911 Center, the Carroll Hospital Center, the Carroll County Volunteer Emergency Services Association and others. The purpose of the exercise was to test training and emergency plans developed to deal with a public health emergency. The exercise was completed with positive outcomes and several issues were identified for additional discussion and planning.

During 2016, the department expanded and upgraded the ***Patrol Rifle Program*** through the purchase of new patrol rifles and sighting systems. Patrol rifles are utilized in critical incidents when officers are confronted with deadly force or the potential of heavy weapons. The new rifles replaced vintage military rifles which had been provided free of charge through the federal 1033 Program which provides excess military equipment to local law enforcement. The new weapons and sighting systems were purchased utilizing drug forfeiture funding.

Culminating more than two years of planning, the WPD and Carroll County Health Department implemented the ***Carroll County Crisis Intervention Team*** (CIT) in November of 2013 with the initiation of the first CIT training effort. In December of 2016 the Department hosted the third iteration of CIT training – this time for a class of 13 officers, deputies and correctional officers. The CIT Officers received 40-hours of advanced training to better enable them to accurately identify and safely manage individuals who are experiencing a mental health emergency or suffering from acute mental illness. They also received training relating to effectively working with individuals with intellectual and developmental disabilities and the variety of community-based mental health services available in the County so that they may refer those in need to the proper resources in a timely and efficient manner. There are currently 33 trained CIT officers in the County and planning continues to expand the program to other law enforcement agencies across the County. Thirteen (13) of these officers are employed with the WPD.

In 2016, the WPD continued its participation in the ***Carroll County School Resource Officer Partnership (CCSROP).*** Under this partnership, officers from police agencies around the County assist with the instruction of health and safety topics to school children in grades 2, 5, 6, 7 and 8. Additionally, officers enhance school security by making regular checks and foot patrols of all schools in the County during school hours and after-hour activities. During the current school year, Sergeant Rad Darby will teach the curriculum to approximately 600 students in public and private schools located within the City of Westminster. It is noted that the CCSROP replaced the D.A.R.E. Program, which had been in place in the County for more than a decade.

School safety programs relating to drug safety, personal safety and stranger danger were presented to the 2nd and 5th graders at Westminster Elementary and St. John's School. Additionally, East Middle and St. John's School students in 6th grade were taught ways to "just say no." The 7th graders were taught about internet safety and cyberbullying. The 8th graders were taught the consequence of drug abuse. These programs were presented to more than 500 students in Westminster during 2016.

For the past 13-years, the WPD and the Carroll County Sheriff's Office have partnered on the ***Holiday Crime Prevention Patrol Initiative*** during the Christmas holiday period. Through this collaborative effort, additional officers and deputies are assigned to the commercial areas in Westminster to provide dedicated high visibility patrols during the holiday season. The patrols focus on robbery and theft prevention until the shopping areas close, then shift their focus to DUI and aggressive driving enforcement until 1 a.m. The patrols were initiated in late-November and continued through New Year's Eve. Once again in 2016, no robberies or violent crimes were reported in the identified patrol area during the holiday period.

Police Canine Kasper was retired in October following a distinguished 8-year career as a patrol and drug-detection canine. Kasper's partner, Corporal Bill Long, also stepped down from the Canine Program, having served as a handler for more than 12 years. PFC Tim Pheabus was selected as our new canine handler. In December, PFC Pheabus took delivery of his new canine partner. Foxy is an 18-month old Belgian Malinois canine. Foxy and PFC Pheabus have completed drug detection training and will soon begin the remainder of their canine training with the Canine Unit of the Frederick Police Department. Funding for the purchase of Canine Foxy was provided by the Department of Homeland Security Investigations.

During 2016, WPD focused on community problem solving, including training all sworn staff on the tenets of ***Problem Oriented Policing*** (POP) and the "SARA" problem solving model. The effective use of these strategies has also been incorporated as a formal expectation in our annual performance evaluation process. POP strategies, which are ongoing, have been utilized successfully to deal with problem locations in the City during the past year.

Westminster Police Department Community Initiatives

Law enforcement officers from around Carroll County joined together in June to demonstrate their ongoing support of Special Olympics by participating in the ***31st Annual Law Enforcement Torch Run for Special Olympics.*** Troopers, officers, and deputies representing nearly every law enforcement agency in the County ran and cycled the Special Olympics "Flame of Hope" from the far reaches of the County to McDaniel College in Westminster. There, those flames were united in one unified flame which was carried down Main Street by more than 200 officers to its final destination at Westminster City Hall. Following a ceremony which honored more than a dozen local Special Olympics Athletes who participated with the officers in the Torch Run, everyone retired to the John Street Quarters to enjoy a wonderful luncheon. The Maryland Law Enforcement Torch Run has the distinction of being one of the largest fundraising programs for Special Olympics in the world - last year raising more than $3 million dollars to support Special Olympics activities here in Maryland.

In July, WPD officers, the Maryland State Police, the Taneytown Police Department, and the Carroll County Sheriff's Office hosted the **18th A*nnual "Camp C.O.P.S."*** for more than 100 local children. "Camp C.O.P.S." is a week-long summer camp which helps local youth 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. This year was the third time that WPD Sergeant Keith Benfer served as Camp Director for the event.

In August, the department hosted the ***9th Annual "Shop With A Cop - Back To School" event.*** This year the Department partnered with the Shepherds Staff (a local non-profit serving the impoverished of Carroll County) and the Carroll County Sheriff's Office to provide back to school supplies for nearly 200 needy students in our area. Each child had the opportunity to team up with an officer or deputy and "shop" for their school supplies for the coming school year. After shopping, the children enjoyed a great meal and recreational activities to include a water slide and a cooling spray from a fire truck snorkel. This event was only possible due to the generosity of numerous local businesses to include Koon's Toyota and Buchanan Kia.

In August, WPD once again sponsored the ***32nd Annual "National Night Out"*** observances in Westminster. A total of five communities partnered with the department on this national event to highlight community involvement in crime prevention activities. Local events included great food, face painting, games for the children, McGruff the Crime Dog, and crime prevention presentations by members of the WPD.

On August 27 and 28, Chief Spaulding, Sheriff Jim DeWees, State's Attorney Brian DeLeonardo, and Maryland State Police Barrack Commander Pat McCrory took to the roof of the local Dunkin Donuts shop for the **7th annual "Cops On Rooftops"** event. The purpose of the statewide law enforcement event was to raise funds and awareness in support of Special Olympics Maryland. These local leaders climbed to the roof at 6:00 a.m. on Saturday, August 27 and remained on the roof until noon on August 28. Collectively, they raised more than $11,500 for the athletes of Special Olympics Maryland – far exceeding their stated goal of $10,000. Nearly $34,000 was raised cumulatively by law enforcement at the six (6) "Cops On Rooftops" locations across the state in 2016.

In December, the WPD hosted their ***13th Annual "Shop With A Cop" holiday event*** in partnership with the Westminster WalMart Store. Twenty-four (24) children from eight families had the opportunity to shop with the officers and members of WPD for Christmas presents for their family members. All of the funding for this program was provided through local donations. After shopping, the families were invited for a luncheon with Santa and a holiday party with members of the department. During the 13-year history of the "Shop With A Cop" Program in Westminster, holiday gifts have been provided to a total of 293 children from 127 local families.

POLICE DEPARTMENT GOALS

Comprehensive Plan Goal	FY 18 Action	Completion Date
Goal F4. Objective 1.a. Maintain police protection in accordance with national standards of service to ensure the Westminster area is well-equipped to meet public safety needs.	Formalize and implement a formal **field training program for new-hire dispatchers**. Author a general order or standard operating procedure to codify this process. Continue to streamline dispatcher functionality through innovative processes and equipment.	June 2018
Goal F4. Objective 1.a. Maintain police protection in accordance with national standards of service to ensure the	**Complete the shelving, storage and security Capital Improvement Project for the Property and Evidence Room.** Implement the barcoding software	January 2018

Westminster area is well-equipped to meet public safety needs.	inventory system. Train all personnel. Update the general order and author a standard operating procedure to codify the new system. Complete a comprehensive property inventory. Shorten unnecessary time that property is held through strong accountability.	
Goal F4. Objective 1.a. Maintain police protection in accordance with national standards of service to ensure the Westminster area is well-equipped to meet public safety needs.	Working in concert with the Carroll County Health Department and County law enforcement, develop and present the **fourth iteration of mental health Crisis Intervention Team training** for Carroll County law enforcement. This training will better prepare law enforcement personnel to effectively and safely manage individuals suffering from mental health emergencies.	January 2018
Goal F4. Objective 1.a. Maintain police protection in accordance with national standards of service to ensure the Westminster area is well-equipped to meet public safety needs.	Research, procure and implement new technology to ensure the **safe and secure storage of the Department's photo, video, and audio evidence.**	January 2018
Goal F4. Objective 2. Support the Police Department's community initiatives to develop partnerships with the community and to educate residents on public safety issues.	Develop and implement a **community outreach program** to enhance community involvement in quality-of-life and crime prevention efforts while strengthening the relationship between the department and the community.	January 2018
Goal F4. Objective 3. Increase operational efficiency and community safety through the implementation of a data-driven model of policing.	Expand the implementation of **crime reduction strategies in identified "hot spot" areas** in the City through the effective and timely use of crime analysis, problem solving and community policing strategies.	

POLICE DEPARTMENT BUDGET (000)

PUBLIC SAFETY	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 PROJECTED	FY 2018 BUDGET	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection
FTE	58.0	58.0	58.0	58.0	58.0	58.0	58.0	58.0
Chief's Office Salaries	$ 305	$ 332	$ 319	$ 277	$ 276	$ 281	$ 287	$ 293
Administrative Bureau Salaries	$ 513	$ 541	$ 574	$ 777	$ 792	$ 807	$ 822	$ 838
Field Office Bureau Salaries	$ 1,655	$ 1,656	$ 1,709	$ 1,823	$ 1,940	$ 1,978	$ 2,017	$ 2,056
Criminal Investigations Bur. Salaries	$ 636	$ 661	$ 647	$ 645	$ 668	$ 679	$ 693	$ 706
Total Salaries	**$ 3,109**	**$ 3,189**	**$ 3,249**	**$ 3,522**	**$ 3,677**	**$ 3,746**	**$ 3,819**	**$ 3,893**
Chief's Office Benefits	$ 153	$ 161	$ 138	$ 180	$ 163	$ 169	$ 177	$ 184
Administrative Bureau Benefits	$ 315	$ 338	$ 318	$ 407	$ 423	$ 440	$ 457	$ 475
Field Office Bureau Benefits	$ 922	$ 917	$ 935	$ 1,030	$ 1,229	$ 1,292	$ 1,358	$ 1,428
Criminal Investigations Bur. Benefits	$ 310	$ 333	$ 398	$ 404	$ 420	$ 441	$ 464	$ 489
Total Benefits	**$ 1,701**	**$ 1,749**	**$ 1,789**	**$ 2,021**	**$ 2,235**	**$ 2,342**	**$ 2,456**	**$ 2,576**
TOTAL PERSONNEL EXPENSES	**$ 4,810**	**$ 4,938**	**$ 5,038**	**$ 5,543**	**$ 5,912**	**$ 6,089**	**$ 6,275**	**$ 6,469**
Chief's Office	$ 307	$ 301	$ 340	$ 277	$ 285	$ 270	$ 270	$ 270
Administrative Bureau	$ 385	$ 434	$ 424	$ 452	$ 545	$ 533	$ 549	$ 555
Field Office Bureau	$ 62	$ 62	$ 64	$ 48	$ 74	$ 70	$ 71	$ 72
Criminal Investigations Bureau	$ 10	$ 13	$ 11	$ 14	$ 14	$ 14	$ 14	$ 14
Facilities	$ 43	$ 54	$ 48	$ 53	$ 62	$ 54	$ 54	$ 54
TOTAL OTHER OPERATING EXP	**$ 807**	**$ 864**	**$ 888**	**$ 844**	**$ 980**	**$ 940**	**$ 958**	**$ 964**
Capital Projects	$ 130	$ 191	$ 140	$ 181	$ 332	$ 120	$ 120	$ 120
TOTAL CAPITAL REQUIREMENTS	**$ 130**	**$ 191**	**$ 140**	**$ 181**	**$ 332**	**$ 120**	**$ 120**	**$ 120**
TOTAL PUBLIC SAFETY	**$ 5,747**	**$ 5,993**	**$ 6,066**	**$ 6,567**	**$ 7,225**	**$ 7,149**	**$ 7,352**	**$ 7,553**

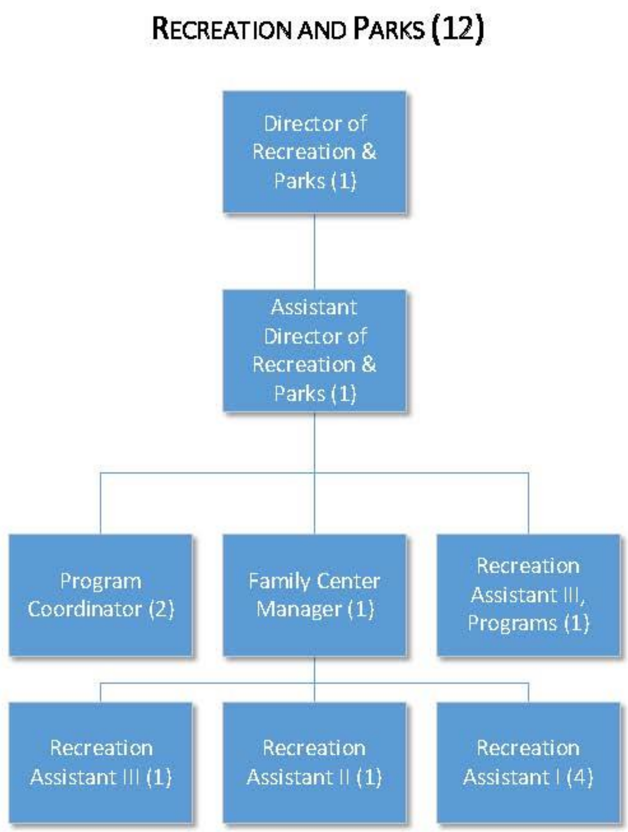
RECREATION AND PARKS

The City of Westminster Recreation and Parks Department is dedicated to providing citizens with safe, enjoyable activities, events, and park services. The department is committed to organizing and promoting a variety of recreational activities to encourage family interaction and personal enjoyment. To further enhance the department's mission, partnerships have been developed with a number of community organizations in an effort to bolster the health and well-being of the citizenry.

With 14 parks totaling 50 miles of open space, the City of Westminster offers a multitude of outdoor amenities. Resources to be enjoyed include nine parks with play equipment for Pre- K and school age children, four multi-purpose athletic fields, four basketball courts, seven tennis courts, climbing boulders, six pavilions, two plazas, a skate park, and a two-mile long walking and biking trail. Additionally, the department offers a Family Fitness Center, Municipal Pool, and Community Building to further serve the leisure needs of the community.

The Family Fitness Center is committed to providing an affordable option to individuals and families encouraging members to adopt positive lifestyle choices - offering a full-service weight room featuring circuit and free-weight equipment, a large assortment of cardiovascular equipment, and on-staff trainers to instruct on proper equipment use. The Family Fitness Center gives residents the tools to maintain their health; the group fitness program offers more than 40 fun-filled classes weekly, including cardio, yoga, spinning, and Zumba.

POSITION SUMMARY SCHEDULE



	Grade	Authorized FY 14	Authorized FY 15	Authorized FY 16	Authorized FY 17	Authorized FY 18
Director, Recreation & Parks	M	1.0	1.0	1.0	1.0	1.0
Program Coordinator	E	2.0	2.0	2.0	3.0	2.0
Administrative Coordinator	D	1.0	1.0	1.0	0.0	0.0
Family Center Manager	E	2.0	2.0	2.0	2.0	1.0
Recreation Assistant III	C	1.0	1.0	2.0	2.0	3.0
Recreation Assistant II	B	0.0	0.0	0.0	0.0	1.0
Recreation Assistant I	A	4.0	4.0	4.0	4.0	4.0

Recreation and Parks Special Events

Show Some Love Westminster

Show Some Love Westminster is a social media photo contest held during the month of February. Participants are encouraged to submit photos of things they love about Westminster. Submitted photos are then posted on the Recreation and Parks Facebook page for public voting. The winner receives a downtown restaurant prize package.

Celtic Canter 5K and Downtown Irish Celebration

The Celtic Canter 5K and Downtown Irish Celebration is a growing event boasting something for everyone. The celebration begins with bagpipes at the start line of the 5K sending runners off on an historic journey through the heart of downtown Westminster and beyond. At the conclusion of the race, participants are invited downtown for a festive celebration that includes Irish-themed vendors, special deals at a multitude of participating businesses, Celtic music and entertainment on two stages, and children's games and activities in City Park. Visitors can also board trolley transportation to tour around town or to participate in Westminster's Celtic Canter Pub Crawl.

Community Garden Plots

The City of Westminster proudly provides two community garden areas: the east side community garden, located on Locust Street near East Middle School, and the west side community garden, located on Winters Street near Dutterer Family Park. Plots are available from April to October and are free to interested participants.

Corbit's Charge Dance

In partnership with the Pipe Creek Civil War Round Table, participants are invited to step back in time for an evening of Civil War Era dancing, dance instruction, light refreshments, and fun. For experienced and beginner dancers, formal attire of any period is encouraged.

Egg Hunt

This traditional egg hunt for children ages one to eight is an annual event held at Westminster City Park. The egg hunt features over 10,000 treat-filled eggs and 200 special prize eggs. The Westminster 4-H Rabbit Club provides a rabbit petting experience; the Westminster City Police Department is on-site and the Carroll County Safe Kids program is present with information and giveaways. Participants also enjoy face painting, crafts and games.

Twilight Egg Hunt

The Twilight Egg Hunt is for older children, ages nine to twelve, who are too old to participate in the traditional egg hunt but still enjoy the excitement of hunting eggs. The Twilight Egg Hunt, held at King Park, begins at dusk. The first 100 participants receive a flashlight to help with the hunt for thousands of eggs.

Wine Stroll

A festival of wines featuring nearly 20 Maryland wineries. Held annually in downtown Westminster participants enjoy live entertainment, food, vendors, and wine sampling.

Flower and Jazz Festival

The Westminster Flower and Jazz Festival, held the Saturday before Mother's Day, kicks off with a 5K race. Held in downtown Westminster, this street fair features local nurseries offering a variety of plants, flowers, and shrubs for purchase; food vendors serving a multitude of tasty treats; great entertainment on three stages and over 200 craft and retail vendors showcasing a variety of unique items.

Mother/Son & Daddy/Daughter Date Night

Parent/child date nights are designed for boys and girls in kindergarten through eighth grade. The evening includes dinner, dancing, games, door prizes, and a commemorative photo and gift. Mother/Son and Daddy/Daughter Date Nights are held annually at Martin's of Westminster.

BBQ Stroll

Westminster's BBQ Stroll creates an opportunity for participants to enjoy music and sample many varieties of barbeque while spending the afternoon out with family and friends. This popular event, held the second Saturday of June, features delicious barbecue recipes from a multitude of downtown restaurants.

Summer Camp

The City of Westminster's Summer Camp Program provides a safe and enjoyable environment for children to participate in a variety of activities, games, sports, crafts, and trips. The goal is to help children have fun while building social interaction and problem solving skills through positive peer interactions. Additionally, campers in grades 1-8 will increase their level of fitness in this high-energy outdoor camp environment.

Corbit's Charge Encampment & Reenactment

Each June, in partnership with the Pipe Creek Civil War Round Table, the battle of Corbit's Charge is commemorated with and encampment and reenactment held at Emerald Hill and City Park. This annual event creates an educational experience for visitors of all ages with military demonstrations, Civil War arms and equipment, military drilling and skirmishing, children's games, and presentations from living historians and traditional artisans, such as blacksmiths and tinsmiths. Guided tours of Westminster detailing historic landmarks of the City and battle as well as speakers and presentations from published authors relating to the Civil War period are also featured at the encampment.

Recreation and Parks Month

During the month of July, the City of Westminster celebrates Recreation and Parks Month. A National movement supported through the National Recreation and Park Association, this event highlights the enduring importance of parks and recreation for the health and well-being of thriving communities like Westminster. The celebration is recognized with an activity every day of the month, highlighting one of Westminster's fine recreational facilities, parks or open spaces.

Month of Sundays Concert Series

Each Sunday in July, a variety of great music is offered at the Westminster City Park. Concerts are free and open to the public; concessions are available for purchase. The concert series is presented in joint cooperation with the City of Westminster Recreation Department and the Carroll County Department of Recreation and Parks.

Pooch Pool Party

After Labor Day when the Westminster Municipal Pool closes to its usual clientele and a watery welcome is extended to a select group of patrons - dogs. The annual Pooch Pool Party is the final hurrah of the swimming season.

Westminster Fallfest

Fallfest is a four day community event with fun for everyone. The Westminster Fallfest parade marches down Main Street marking the official start of this popular event. The festival is comprised of rides, games, food, entertainment, and an assortment of craft, commercial, and non-profit vendors. Midnight Madness and The Chase the Light 5K race add to the excitement. Hundreds of volunteers from local organizations and area schools help staff the event.

Oyster Stroll

This annual festival is far more than oysters, music, food, and fun for the community. It is an event designed to raise awareness about Chesapeake farmed-raised oysters and how Westminster is working to restore wild oysters back into the bay while creating new oyster reefs from recycled oyster shells and concrete reef balls.

Decorated Scarecrow Contest

The Decorated Scarecrow Contest encourages local businesses to build and display a scarecrow in their storefront, lobby or sidewalk. The entries are competitive and creative as participating businesses vie for prizes ranging from free parking passes and free advertising packages to the coveted People’s Choice Award. Visitors to downtown enjoy viewing and voting for their favorite entry, as well as the festive atmosphere the scarecrows create.

Downtown Halloween Party and Parade

This event is a cooperative effort with the American Legion, the downtown restaurants and retailers, and the Westminster Library. Little ghouls and goblins come calling as businesses open their doors to trick or treaters. Parents and children alike can delight in the creativity of the decorated scarecrow contest as they make their way through town collecting treats. The fun continues at Locust Lane with a variety of crafts and activities and at the haunted house hosted by the Westminster Library. This magical day concludes with the American Legion’s Halloween Parade.

Electric Holiday Parade and Other Holiday events

The Electric Holiday Parade, known as “Miracle on Main,” is held the Saturday after Thanksgiving. Starting at Monroe Street, this magical parade featuring lighted floats progresses down Pennsylvania Avenue to Main Street ending on Longwell Avenue Over 75 local businesses participate in the parade along with a variety of groups, bands, and vehicles. Following the parade, the Mayor presides over the lighting of the Christmas tree. At the conclusion of the tree lighting, visitors are encouraged to gather across the street at the Westminster Library for Santa’s Treat; this festive event hosts over 300 children. Activities include crafts, games, entertainment, and refreshments. On Saturdays in December, children and their families have the opportunity to visit with Santa at his house in front of the Library then embark on a free horse-drawn carriage ride through historic downtown.

Westminster’s Got Talent

In cooperation with The Carroll County Arts Council, the City of Westminster Recreation and Parks Department hosts Westminster's Got Talent competition. Categories include vocal music, instrumental music, and dance. Prizes are awarded by a panel of judges by age/category.

RECREATION & PARKS ACCOMPLISHMENTS

- Two years after implementation of Active Network, a web-based recreation and facility management software solution, staff benefited from a two-day system optimization training session. The training increased understanding of the product and system capabilities.

- Improvements throughout the Westminster Family Center continue. The gymnasium benefited from new paint, insulation, and restoration of the historic glazed brick walls. In addition, the gym floor was refinished. The fitness center added ten pull-up bars and new medicine balls, plus a myriad of new and replacement group fitness equipment. Lastly, the addition of a barre studio and new, talented instructors greatly enhanced member services and satisfaction.

- Four new events were established or managed by Recreation and Parks during FY 2017: Chase the Light 5K, Wine Stroll, BBQ Stroll and Oyster Stroll. All events were developed as economic drivers to downtown Westminster restaurants and retailers.

- The City of Westminster was the benefactor of Program Open Space funding for improvements to Jaycees Park. Over $36,000 was awarded to the City for aesthetic and safety improvements to this widely-utilized park. Improvements include: new tennis court fencing, new player protection fencing and backstops for all three softball fields and topsoil and sod for the football field. In addition to the Program Open Space grant, a community grant was awarded through BB&T Bank to paint the concession building and mulch around trees, shrubs, and flowerbeds.

- Over $252,000 in Program Open Space funding and State Highway grant funding was awarded to the City to complete the final section of the Wakefield Valley Trail. This new section of trail links West Main Street to Uniontown Road. Trail users can now travel from West Main Street to Tahoma Road on this scenic trail that parallels Route 31.

- Westminster City Park received an exciting upgrade during FY 2017 due to a sizeable grant received from Maryland's Department of Natural Resources, Community Parks and Playgrounds program. Funding in the amount of $275,000 enabled the City to install a brand new state of the art play space. The newly renovated playground boasts a zip line, a giant spider web, and an innovative play structure named "Branch Out." This exciting playground was designed to encourage physical activity, offering endless opportunities for creative play that outpaces a conventional playground.

RECREATION & PARKS PERFORMANCE MEASURES

	FY 16	FY 17	FY 18 (Projected)
Park, Field & Facility Rentals	152	155	165
Pool Memberships	324	330	340
Swim Team Members	109	110	110
Swim Lesson Participants	230	235	240
Summer Camp Enrollments	537	549	600
Total Family Fitness Center Members	1,231	1,677	1,700
Number of Check-ins	50,649	49,770	50,000
Group Fitness Class Attendance	17,056	17,100	17,200
Gym Rental Hours	502	605	650
Number of Rental Patrons	5,934	7,012	7,300
Approximate Yearly Traffic	56,583	56,782	57,300
Volunteer Hours	350	816	1,100
Celtic Canter & Irish Celebration	500	3,000	5,000
Parent Date Nights	308	569	585
Egg Hunts	1,350	2,500	2,000
Flower and Jazz Festival	6,000	6,000	6,000
Flower and Jazz 5K	153	400	600
Pooch Pool Party	50	100	100
Downtown Halloween Party & Parade	5,000	7,000	7,000
Electric Holiday Parade	7,000	7,000	7,000
Santa’s Treat	300	350	350
Tree Lighting Ceremony	1,000	1,000	1,000
Visits with Santa/Horse Drawn Carriage Rides	100	400	400
Month of Sundays Summer Concert Series	7,000	12,000	12,000
Westminster Fallfest	40,000	40,000	40,000
Westminster’s Got Talent	150	300	350
Recreation & Parks Month	400	1,000	1,000

RECREATION AND PARKS GOALS

- Systematically and efficiently provide for the recreational needs of all Westminster City residents by use of both public and private resources.
    - Encourage a continued, effective and efficient working relationship with community organizations which will enhance our visibility and maximize use of our facilities and services.
    - Continue to seek out and develop partnerships with for profit and not for profit organizations to enhance our volunteer base and program offerings.

- Enhance and evaluate current recreation program offerings.
    - Provide recreational programming that supports the needs of and enriches the family unit.
    - Divest of programs, services, and events that are declining in numbers and invest in recreational trends and services that have a large impact on the health and well-being of the community.

- Increase involvement and support of downtown businesses through the development and enhancement of new and existing special events.
    - Continue to search for and explore additional opportunities to develop new programs and events creating opportunities for tourism and increased traffic to downtown businesses.

- Explore and develop new sources of revenue to limit dependence on tax dollars.
    - Evaluate other funding sources and improve access to grants, gifts and bequests.
    - Improve department cost recovery through cost containment and assessment of user fees.

- Promote a working environment where learning is encouraged, new ideas are welcome, and a friendly atmosphere prevails as the most productive team approach to business.
    - Nurture a high level of professionalism through the support of continuing education and other career enrichment opportunities, thus improving our image to the public through excellent customer service and satisfaction.

- Develop plans and policies which will guide the growth and development of recreation and leisure opportunities in the City of Westminster, ensuring a high quality of life for all residents and future generations.
    - Collaborate with civic associations and individual residents to determine short- and long-range needs/desires for neighborhood; park, community recreation facilities and open spaces.

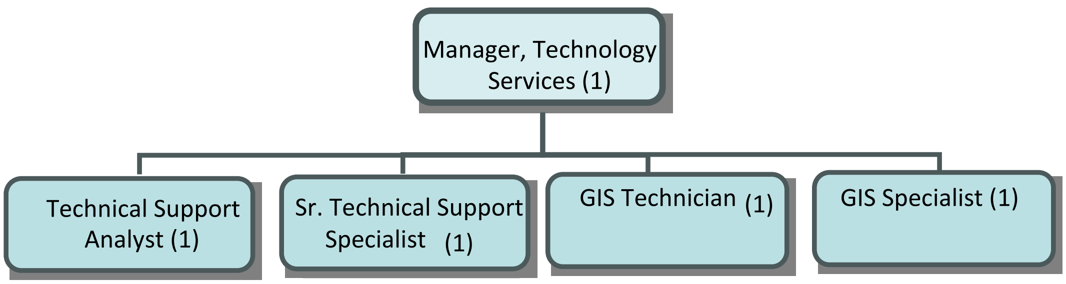
RECREATION & PARKS BUDGET (000)

RECREATION & PARKS	FY 2014 ACTUAL	FY 2015 ACTUAL	2016 ACTUAL	FY 2017 PROJECTED	FY 2018 BUDGET	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection
FTE	11.0	11.0	12.0	12.0	12.0	12.0	12.0	12.0
Administration	$ 111	$ 84	$ 86	$ 80	$ 83	$ 84	$ 86	$ 88
Family Center	$ 241	$ 278	$ 278	$ 296	$ 369	$ 375	$ 381	$ 386
Summer Camps	$ 42	$ 38	$ 42	$ 70	$ 76	$ 86	$ 91	$ 91
Program & Events	$ 68	$ 76	$ 111	$ 85	$ 89	$ 91	$ 93	$ 95
Swimming Pool Operations	$ 31	$ 34	$ 43	$ 55	$ 60	$ 60	$ 61	$ 62
Total Salaries	**$ 494**	**$ 510**	**$ 561**	**$ 586**	**$ 677**	**$ 696**	**$ 712**	**$ 722**
Administration	$ 38	$ 43	$ 45	$ 38	$ 40	$ 42	$ 43	$ 45
Family Center	$ 147	$ 168	$ 151	$ 145	$ 167	$ 173	$ 180	$ 186
Summer Camps	$ 6	$ 6	$ 7	$ 10	$ 11	$ 12	$ 12	$ 13
Program & Events	$ 24	$ 23	$ 40	$ 48	$ 38	$ 39	$ 40	$ 42
Swimming Pool Operations	$ 4	$ 5	$ 6	$ 7	$ 8	$ 8	$ 8	$ 8
Total Benefits	**$ 218**	**$ 245**	**$ 248**	**$ 248**	**$ 264**	**$ 274**	**$ 284**	**$ 294**
TOTAL PERSONNEL EXPENSES	**$ 712**	**$ 755**	**$ 809**	**$ 834**	**$ 941**	**$ 970**	**$ 995**	**$ 1,016**
Administration	$ 26	$ 32	$ 42	$ 44	$ 45	$ 48	$ 50	$ 50
Family Center	$ 112	$ 20	$ 24	$ 16	$ 28	$ 10	$ 10	$ 10
Summer Camps	$ 22	$ 22	$ 18	$ 30	$ 32	$ 32	$ 34	$ 34
Program & Events	$ 38	$ 55	$ 67	$ 53	$ 88	$ 88	$ 88	$ 88
Swimming Pool Operations	$ 40	$ 36	$ 35	$ 47	$ 48	$ 60	$ 67	$ 69
Parks & Playground Operations	$ 19	$ 26	$ 33	$ 46	$ 56	$ 61	$ 62	$ 62
TOTAL OTHER OPERATING EXP	**$ 257**	**$ 192**	**$ 220**	**$ 237**	**$ 297**	**$ 299**	**$ 311**	**$ 313**
Capital Projects	$	$	$	$	$ 26	$	$	$ 120
TOTAL CAPITAL REQUIREMENTS	**$**	**$**	**$**	**$**	**$ 26**	**$**	**$**	**$ 120**
TOTAL RECREATION & PARKS	**$ 968**	**$ 947**	**$ 1,029**	**$ 1,070**	**$ 1,263**	**$ 1,269**	**$ 1,306**	**$ 1,449**

TECHNOLOGY SERVICES

This division provides a single focus for all computing and network communications technology infrastructure in the City of Westminster's organization and provides additional resources 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 Dave Davidson. Technical Support Analysts provide high level technical and application support in addition to helpdesk assistance. Geographical Information Systems application support is provided to the user community by GIS Specialists.

POSITION SUMMARY SCHEDULE



	Grade	Authorized FY 14	Authorized FY 15	Authorized FY 16	Authorized FY 17	Authorized FY 18
Manager, Technology Services	J	1.0	1.0	1.0	1.0	1.0
Technical Support Analyst	J	1.0	1.0	1.0	1.0	1.0
Technical Support Specialist-Certified/Technical Trainer	F	1.0	1.0	1.0	1.0	1.0
GIS Specialist	I	1.5	1.0	1.0	1.0	1.0
GIS Technician	G	0.0	0.5	0.5	1.0	1.0

TECHNOLOGY ACCOMPLISHMENTS

- Continue support for the implementation of additions to the Financial Accounting System.
- Migrate current Exchange Server 2007 email system to Office 365.
- Add additional features to the GIS Server environment and provide a higher level of GIS services to both City Staff and our citizens.
- Selection and implementation of an Enterprise Content Management System with full GIS integration.
- Continue efforts to bring FTTP to Westminster businesses and residents.
- Migration of all data from our current server environment to the Storage Area Network.
- Implement new Endpoint Protection on all devices. Sophos.
- Implement a new backup and recovery program (Commvault).
- Upgrade all servers from 2003 to newer operating software.
- Get devices into the hands of City employees to utilize ArcGIS online.
- Implemented Auditing software (Netrix).

- Performed e-recycling and data destruction of all end of line systems.
- Upgraded City Hall recording system and software.
- Selected and implemented new Public Works word order program
- Implemented Code Enforcement software
- Provide high quality WiFi for all City buildings
- Facilitated the install of a security camera system at the water treatment plant
- High quality GIS imaging provided by a flyover of the City

TECHNOLOGY PERFORMANCE MEASURES

Performance Measures	**FY 14**	**FY 15**	**FY 16**	**FY 17**	**FY 18 Projected**
				As of 3/7/20117	
IT Helpdesk Requests	-	-	1325	1004	1500+
Number of Staff (IT)	3	3	3	3	3
Number of Staff (GIS)	1.5	1.5	1.5	2	2
Number of Users Supported	174 est.	174 est.	174	180	180+
Number of Users/IT Staff	58 est.	58 est.	58	60	60+
IT Budget Total	$1,037,083	$2,653,109	$1,080,877	$1,225,684	$1,080,368
IT Budget % of Revenue	3.56%	8.65%	3.30%	5.11%	N/A
IT Budget/User	$5,960.24	$15,247.75	$6,211.93	$7,044.16	N/A

Performance Indicators	**FY 14**	**FY 15**	**FY 16**	**FY 17**	**FY 18 Projected**
				As of 3/7/2017	
Citizen Help Requests	-	-	225	180	250+
Employee Help Requests	-	-	1100	824	1250+
Number of PCs	-	197	199	201	205+
Number of Mobile Devices	-	36	38	52	55+
Number of Servers	-	35	38	42	40+
Managed City Facilities	39	39	40	40	41
GIS Map Layers Created	-	-	325+	350+	350+
Converted As-Built Blueprints	-	-	-	10,000+	2,500+
Maps Created by GIS	-	-	-	250+	300+
Emails Sent/Received	-	-	1,110,000	1,040,000	1,250,000+
Webpage Total Users	-	131,862	192,613	138,670	185,000+
Utility Bill Online Payments	7,303	8,294	10,556	8,510	12,000+

TECHNOLOGY GOALS

- Purchase and Implement a new Server and back up hosting platform.
- Continue efforts to bring FTTP to Westminster businesses and residents.
- Continue efforts to meet security audit guidelines and secure the City's system.
- Implement a new photo and video evidence storage solution for WPD.
- Create a secondary server system to act as a test environment to test patches and updates before pushing them out to the live system.
- Add additional features to the GIS Server environment and provide a higher level of GIS services to both City Staff and our citizens (Police Dispatch, Fire Dept., Salt Truck Tracking).
- GPS/GIS mapping of street signs for federal requirements
- Internal crime mapping in real-time.
- Continue to digitize as-builts and add to map layers.
- Security penetration testing of the City's network.

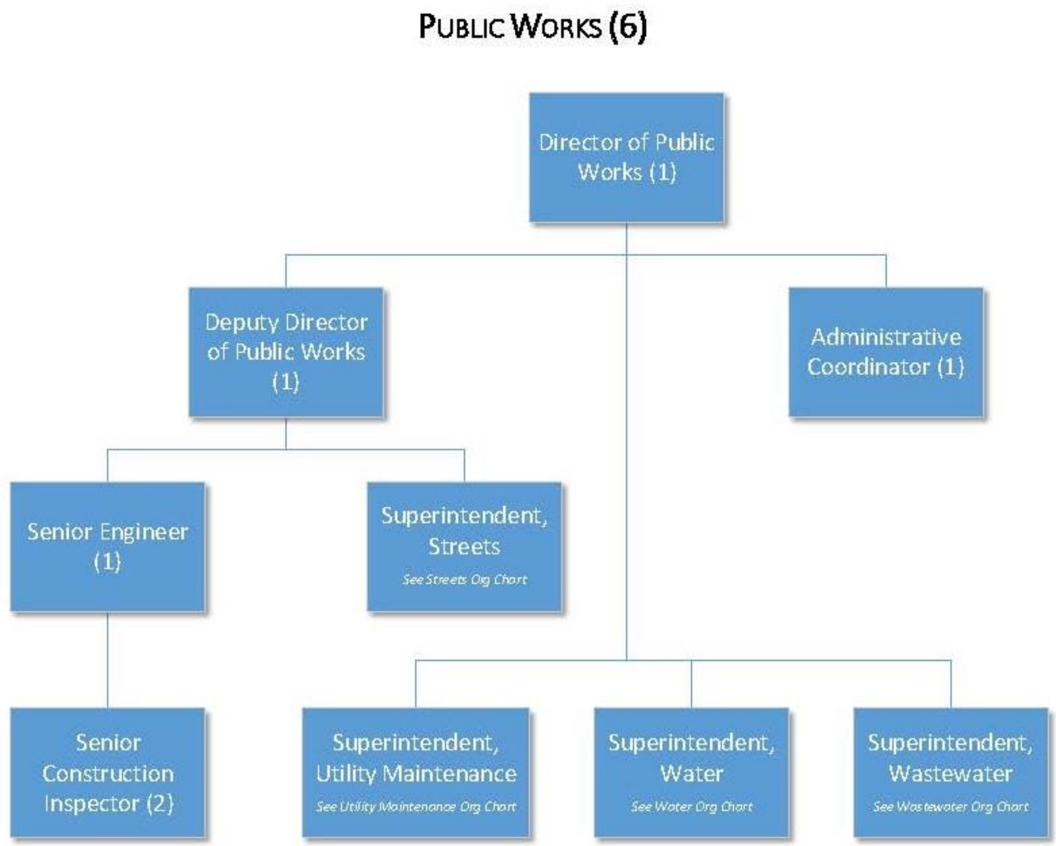
TECHNOLOGY BUDGET (000)

TECHNOLOGY SERVICES	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 PROJECTED	FY 2018 BUDGET	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection
FTE	4.5	4.5	4.5	5.0	5.0	5.0	5.0	5.0
Salaries	$ 210	$ 229	$ 238	$ 190	$ 255	$ 260	$ 265	$ 270
Benefits	$ 96	$ 123	$ 118	$ 118	$ 130	$ 134	$ 139	$ 144
TOTAL PERSONNEL EXPENSES	**$ 306**	**$ 352**	**$ 356**	**$ 308**	**$ 385**	**$ 394**	**$ 404**	**$ 414**
Administration	$ 68	$ 69	$ 81	$ 99	$ 99	$ 128	$ 131	$ 132
Technology	$ 329	$ 278	$ 416	$ 398	$ 566	$ 548	$ 560	$ 560
TOTAL OTHER OPERATING EXP	**$ 397**	**$ 347**	**$ 497**	**$ 497**	**$ 666**	**$ 677**	**$ 691**	**$ 692**
Capital Projects	$ 153	$ 37	$ 33	$ 380	$ 296	$	$ 175	$
TOTAL CAPITAL REQUIREMENTS	**$ 153**	**$ 37**	**$ 33**	**$ 380**	**$ 296**	**$**	**$ 175**	**$**
TOTAL TECHNOLOGY SERVICES	**$ 855**	**$ 736**	**$ 885**	**$ 1,185**	**$ 1,346**	**$ 1,071**	**$ 1,270**	**$ 1,106**

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 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.



POSITION SUMMARY SCHEDULE

Public Works Administration	**Grade**	**Authorized FY '14**	**Authorized FY '15**	**Authorized FY '16**	**Authorized FY '17**	**Authorized FY '18**
Director of Public Works	P	1.0	1.0	1.0	1.0	1.0
Deputy Director	M	0.0	0.0	1.0	1.0	1.0
Administrative Coordinator	D	1.0	1.0	1.0	1.0	1.0
Engineering						
Senior Engineer	J	1.0	1.0	1.0	1.0	1.0
Senior Construction Inspector	G	2.0	2.0	2.0	2.0	2.0

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

Gesell Property Well (Phase II- Water Treatment Facility Construction)

The construction of the treatment facility was completed in the summer of 2017. Concurrently a long term pumping test was undertaken to determine the well yield with the goal to request an increase in permitted capacity from the Maryland Department of the Environment (MDE). During the test, a connection between the ground water and a nearby stream was discovered. This connection resulted in the requirement for additional treatment beyond that which was originally designed for and constructed. To expedite the additional treatment processes, a design/bid change order was issued to the contractor and that work is currently underway. Relocation or lining of the stream will likely be another requirement to this project.

Waste Water Treatment Plant Enhanced Nutrient Removal Project

This project upgrades the Wastewater Treatment Plant to ENR standards and provides a bio-solids drying system which would enable the materials to be used as a fuel at the Lehigh Cement Plant in Union Bridge. Also included is an upgrade to the County Septage Facility which is funded by Carroll County. Significant discussion with MDE involving final cost share and a revisiting of engineering design approaches is complete, resulting in an agreement with MDE's Grant eligibility. Total cost of the ENR project is estimated at $53 million dollars and represents the largest capital project in Westminster's history. Engineering and construction documents are complete, with bidding scheduled for FY 18. Construction is expected to take 36 months after award.

Inflow and Infiltration Study

This project studies sections of the largest collector sewer pipelines in search of infiltration of groundwater. The goal is to eliminate the means of infiltration and return hydraulic capacity to 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. Areas of need have been identified that range from joint grouting to excavation and total replacement. Estimated costs for currently identified areas of deficiency are $1.2 million. Construction documents for pipe replacement and rehabilitation are complete, as well as wetland and railroad permits necessary for construction. Bidding is scheduled for April 2017.

Fiber To The Premises (FTTP)

This project continues to build Fiber Optic Cable to the City in phases as a continuation of the Pilot Project. Section one, generally in the area of the Greens and Meadow Creek subdivisions, is complete, with house connections currently in progress. Section two is generally in the area of Wakefield Valley and west of MD

Route 31 and is currently under construction. Subsequent phases are under design, with the ultimate goal of providing fiber optic cable access for all City residents.

James Street, Hollow Rock and City View Water Main Replacements

This project replaces aged water lines to three streets that have become problematic with regard to aesthetic water quality issues and frequent ruptures. The new water lines will be larger in size to allow for the placement of fire hydrants and will be looped as applicable to eliminate dead end locations.

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. FY 16-17 completed $900,000 dollars of pavement milling and overlay. In addition, a pilot study to test a road re-surfacing technique called Micropave is underway which could result in significant savings in some areas as opposed to the current conventional milling which is necessary for failed pavement conditions.

Langdon Storm Water Facility

The City is required by recent storm water regulations to mitigate certain impervious surface, thereby reducing direct runoff. The Langdon property is situated to capture a significant portion of this required impervious surface. In a joint effort to meet this challenge, the City and County are working together on land acquisition and engineering/construction. The engineering work is complete, and permitting approvals are underway. Construction is expected to begin in summer 2017.

Hydes Quarry Testing

Hydes Quarry is a potential untapped water source for the City. This source was investigated for feasibility in terms of quantity and quality of the available water. The City, in a joint effort with the County developed a pumping and testing protocol which was approved by MDE for study purposes. The initial study is complete and this water source is now being evaluated for its best most productive potential in concert with other existing water initiatives. A meeting to discuss use proposals with MDE is pending.

PUBLIC WORKS PERFORMANCE MEASURES

	CY 14	CY 15	CY 16	CY 17 (Projected)
Daily Inspections	32	50	70	200
Pre-bid Conferences	10	12	12	15
Construction Progress Meetings	16	30	40	100
Construction Change Orders	12	10	14	20

PUBLIC WORKS GOALS

- 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 quanitity and quality.
    - Implement priority water supply projects as they become financially feasible.

- Construct the Gesell Well filtering and stream re-alignment project.
- Install enhanced mixing and aeration of stored water facilities to reduce disenfection by products.
- Coordinate with State and County agencies to develop long-term water resource strategies.

- Link Westminster area parks and open space with a system of trails, pedestrian pathways, and bicycle routes.

- Engage in pilot testing of alternative pavement rehabilitation processes.

- Develop strategies to meet new storm water regulations.

  - Work with Carroll County staff for design and administration of storm water projects.
  - Considerable effort between the County, WRCC, City, and other municipalities resulted in a general agreement which defines a direction to storm water compliance. The general agreement included a MOU that contains a funding cost share of 80/20 and a single storm water permit that would be countywide. Each municipality would still hold individual responsibility for its jurisdiction's responsibilities. However, the single permit approach will facilitate a more economical compliance, where facilities can be built outside the confines of jurisdictional boundaries and take advantage of economies of scale as well.

- Facility Improvements
  - Continue efforts to restore and repair City-owned structures.

- Citywide Fiber Project

- Design the next phases of the City wide Fiber Project and construct house connections as requested.

PUBLIC WORKS ADMINISTRATION BUDGET (000)

PUBLIC WORKS ADMINISTRATION & ENGINEERING	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 PROJECTED	FY 2018 BUDGET	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection
FTE	5.0	5.0	6.0	6.0	6.0	6.0	6.0	6.0
Salaries	$ 296	$ 314	$ 387	$ 311	$ 379	$ 387	$ 395	$ 403
Benefits	$ 141	$ 160	$ 191	$ 203	$ 202	$ 217	$ 225	$ 233
TOTAL PERSONNEL EXPENSES	**$ 437**	**$ 473**	**$ 578**	**$ 513**	**$ 581**	**$ 604**	**$ 619**	**$ 636**
Administration	$ 10	$ 11	$ 6	$ 13	$ 13	$ 12	$ 12	$ 12
TOTAL OTHER OPERATING EXP	**$ 10**	**$ 11**	**$ 6**	**$ 13**	**$ 13**	**$ 12**	**$ 12**	**$ 12**
Capital Projects	$	$	$	$	$	$	$	$
TOTAL CAPITAL REQUIREMENTS	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**
TOTAL PUBLIC WORKS & ENG	**$ 446**	**$ 484**	**$ 584**	**$ 526**	**$ 594**	**$ 616**	**$ 632**	**$ 648**

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 is a significant financial undertaking to rehabilitate these buildings; and therefore, prudent to perform a comprehensive needs-based analysis of all City buildings and facilities. The analysis includes a complete inventory of facilities, assessment of current conditions, and investment requirements to prepare a realistic, long-range facilities plan for Westminster.

The following facility repairs were completed in FY 2017:

- Painted the interior of the gymnasium at the Armory building.
- Replaced parapet membrane roof at the Armory building.
- Removed and replaced interior insulation in the gymnasium at the Armory Building.
- Installed intrusion barriers for all windows and doors at both buildings on the Wakefield Property.

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 area.

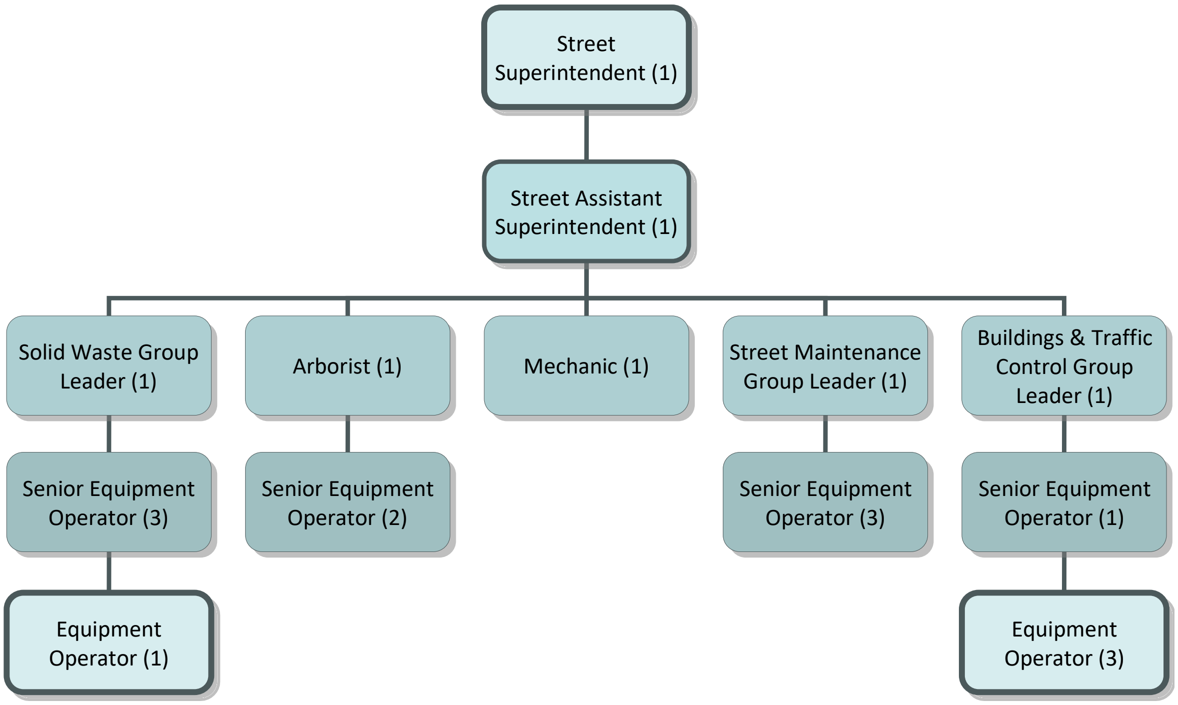
FACILITIES BUDGET (000)

FACILITIES	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 PROJECTED	FY 2018 BUDGET	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection
11 Longwell Avenue - Recreation & P	$ 78	$ 77	$ 80	$ 87	$ 83	$ 78	$ 78	$ 78
56 West Main Street - Administrative	$ 161	$ 155	$ 158	$ 167	$ 178	$ 180	$ 182	$ 182
105 Railroad Avenue - Public Works	$ 30	$ 26	$ 27	$ 28	$ 29	$ 30	$ 31	$ 32
1838 Emerald Hill Lane - City Hall	$ 13	$ 18	$ 15	$ 26	$ 26	$ 26	$ 26	$ 26
91 West Main Street - Carroll Arts Th	$ 34	$ 27	$ 22	$ 23	$ 29	$ 29	$ 29	$ 29
7 Schoolhouse Road - West End Place	$ 2	$ 1	$ 2	$ 3	$ 3	$ 3	$ 3	$ 3
Babylon Building (Fallfest)	$	$	$ 1	$ 1	$ 1	$ 1	$ 1	$ 1
Charles Street Property	$	$	$	$ 5	$ 7	$ 7	$ 7	$ 7
Durbin House-Wakefield Property	$	$	$ 1	$ 17	$ 8	$ 8	$ 8	$ 8
Club House-Wakefield Property	$	$	$	$ 10	$ 15	$ 15	$ 15	$ 15
Parking Garages	$	$	$ 2	$ 6	$ 11	$ 61	$ 11	$ 61
TOTAL OPERATING EXPENSES	**$ 318**	**$ 304**	**$ 307**	**$ 372**	**$ 390**	**$ 438**	**$ 391**	**$ 442**
Capital Expenses	$ 551	$ 816	$ 470	$ 592	$ 145	$ 365	$ 30	$ 12
TOTAL CAPITAL REQUIREMENTS	**$ 551**	**$ 816**	**$ 470**	**$ 592**	**$ 145**	**$ 365**	**$ 30**	**$ 12**
TOTAL FACILITIES	**$ 869**	**$ 1,120**	**$ 778**	**$ 964**	**$ 535**	**$ 803**	**$ 421**	**$ 454**

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.

POSITION SUMMARY SCHEDULE



	Grade	Authorized FY 14	Authorized FY 15	Authorized FY 16	Authorized FY 17	Authorized FY 18
Superintendent	I	1.0	1.0	1.0	1.0	1.0
Assistant Superintendent	H	1.0	1.0	1.0	1.0	1.0
Arborist	F	1.0	1.0	1.0	1.0	1.0
Group Leader	F	3.0	3.0	3.0	3.0	3.0
Mechanic	E	1.0	1.0	1.0	1.0	1.0
Senior Equipment Operator	D	4.0	3.0	3.0	3.0	3.0
Equipment Operator	C	9.0	10.0	10.0	10.0	10.0

STREETS & SANITATION ACCOMPLISHMENTS

Storm Drains

- Maintained and repaired storm drains and inlets; repaired 16 inlets.
- Assisted the County with mapping of the storm drain system.
- Assisted the County with storm drain outfall inspections and Illicit Discharge Detection.
- Updated Storm Water Pollution Prevention Plan.

Traffic Controls

- Maintained, repaired and installed traffic control signs.
- Replaced street signs due to damage from reported accidents and acts of vandalism, in addition to regular maintenance.

Streets

- Installed 177 tons of blacktop in alleys.
- Invested $900,000 dollars in the City's Annual Street Overlay Program.
- Did a test with micro pave
- Maintained and repaired two parking garages, including collection of fees at all parking meters.
- Repainted parking areas in City 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 33 City employees in American Traffic Safety Services Association temporary traffic control standards as required by the Maryland State Highway Administration
- Collected GIS information on ADA ramps
- Collected data from GPS and on-board salt programs which allow for tracking salt usage and truck location.

Buildings

- Maintained all City-owned and leased buildings.
- Removed graffiti from parking garages, parks, and other City buildings.

Vehicles

- Maintained City's fleet of vehicles and equipment.
- Continued using work order system.
- Researched options for an asset management program

Curbside Services

- Continued weekly curbside yard waste removal.
- Continued bi-weekly curbside bulk refuse removal, including tree limbs, brush, metal, etc.
- Placed dumpsters out for neighborhood cleanup days.
- Placed dumpsters at residences for large quantity of bulk, such as roofing materials
- Placed roll off dumpsters with mulch for neighborhood use.

Holiday and Special Events

- Supported special events and holiday activities with additional manpower.
- Installed and removed Christmas decorations and lights, approximately 400 hours.
- Cut, transported and erected three Christmas trees for decorating, approximately 100 hours.
- Placed additional U.S. flags out for patriotic holidays and lowered flags several times for patriotic holidays and fallen soldiers and politicians.
- Installed and removed approximately 23 banners across Main Street for Parks and Recreation permits.
- Assisted with the Miracle on Main Street holiday event.
- Directed two City clean up days with McDaniel and Carroll Community College.
- Held a community service day to mark more than 100 storm drains

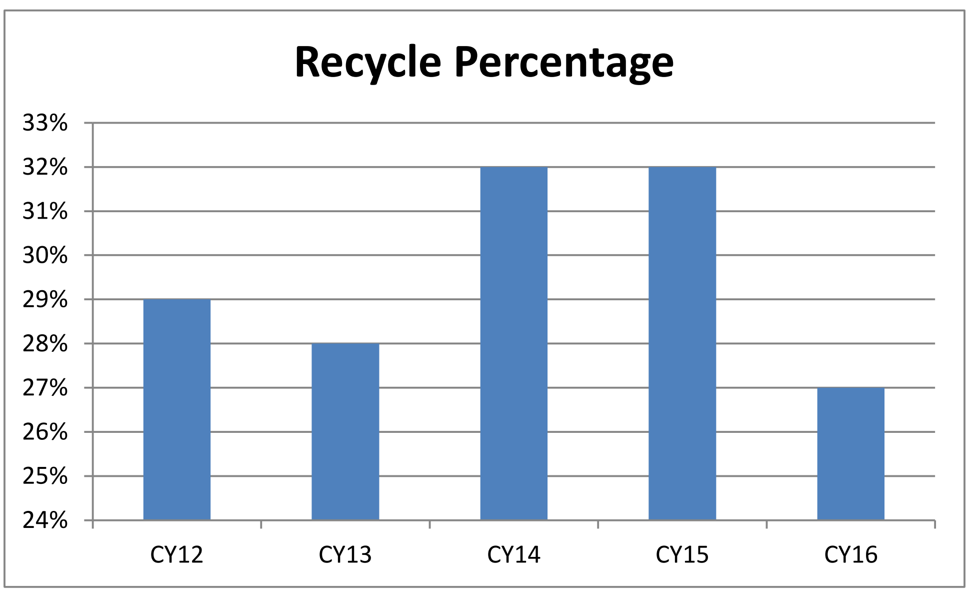
Parks

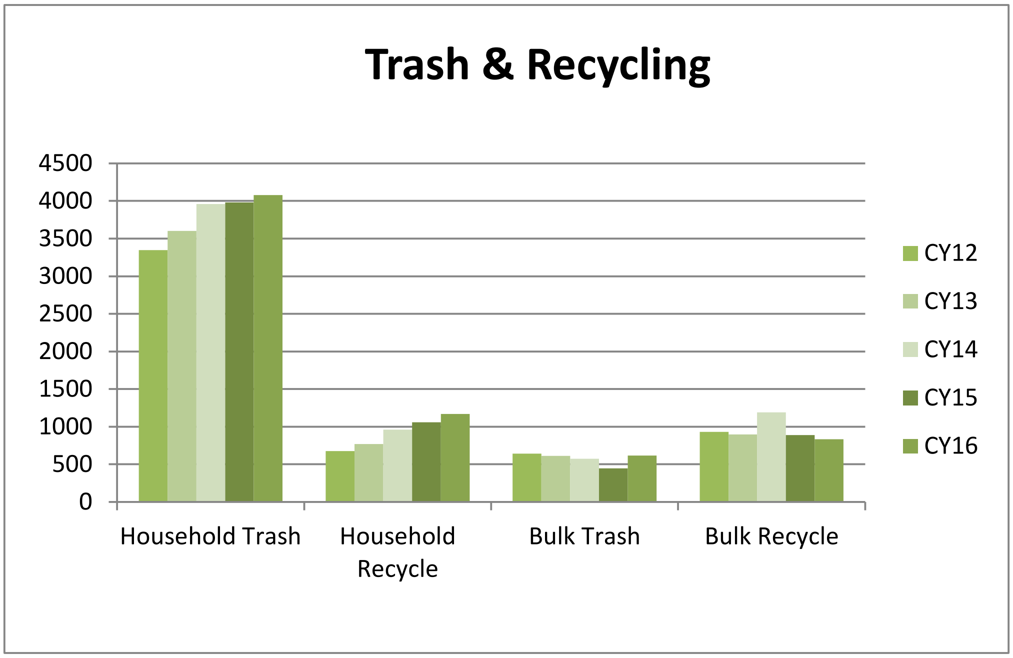
- Maintained grounds of all City parks, open spaces and rights of way, including tree planting.
- Repaired and/or replaced equipment at City parks due to vandalism and regular maintenance.
- Held annual tree plantings for Arbor Week in cooperation with the Tree Commission.
- Assisted and attended annual 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, including 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.
- Completely boarded up buildings at Wakefield Valley Golf Course.
- Mowed perimeter of Wakefield Valley Golf Course.
- Installed 68 tons of blacktop for a new half basketball court at Dutterer Park.

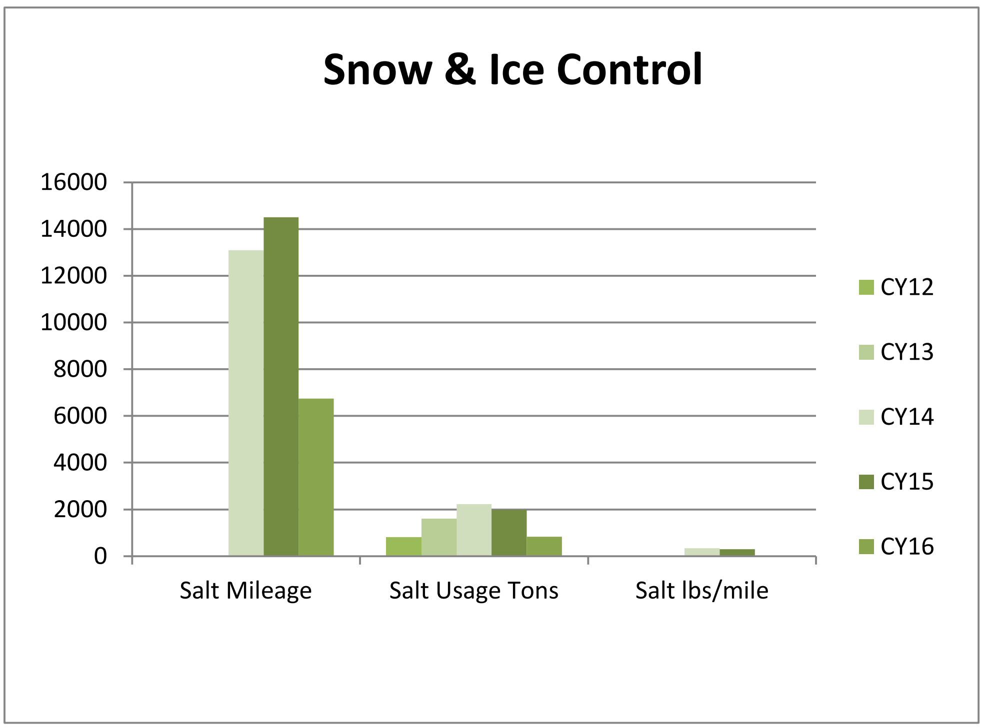
Lighting

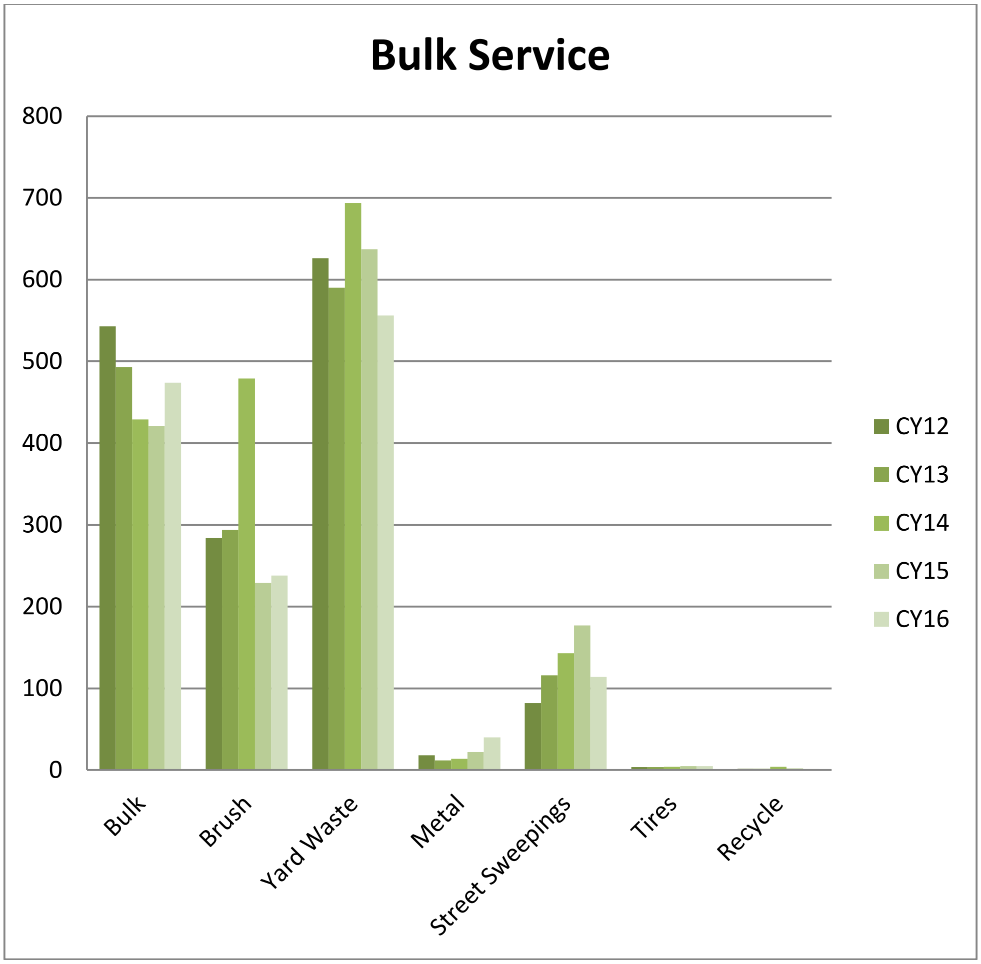
- Replaced bulbs and ballasts on City-maintained streetlights.
- Reported in excess of 50 street light outages to BGE.
- Reported lights out on traffic lights in excess of 25 times to State Highway for repairs

STREETS & SANITATION PERFORMANCE MEASURES




Trash & Recycling
4500
4000
3500
3000
2500
2000
1500
1000
500
0
Household Trash
Household Recycle
Bulk Trash
Bulk Recycle
CY12
CY13
CY14
CY15
CY16


Snow & Ice Control
16000
14000
12000
10000
8000
6000
4000
2000
0
Salt Mileage
Salt Usage Tons
Salt lbs/mile
CY12
CY13
CY14
CY15
CY16



	2015	2016	2017 (Projected)
Tons of refuse collected	6,349	4,696	6,500
Tons of recyclable material collected	1,948	2,006	2,100
Recyclable rate	32%	27%	32%
Bulk trash collection	421	474	480
Brush collected	229	238	250
Yard waste/leaves collected	637	556	650
Tons of metal collected	22	40	20
Street lights repaired	55	52	60
Hours provided to special events	2,200	2,500	2,500
Linear feet of yellow curb painted	2,200	1,250	2,000
General information calls	50	25	40
Bulk pickup service calls	0	0	0
Parking meter housing replacements	5	5	15
Vehicle maintenance work orders completed	417	432	450

Linear feet of cracks sealed	0	1,425	1,500
Storm drains repaired	40	32	30
Grates and catch basins cleaned	60	62	65
Storm drain grates opened	5	5	5
Tons of salt spread	1,988	833	1,000
Pounds of salt per lane mile	304	257	299

STREETS AND SANITATION GOALS

- Purchase new asset management software to better track maintenance issues.
- Enter sidewalk condition data in GIS for easier use and ability to create work orders.
- Review and monitor the transportation system to provide adequate service to existing and future land uses.
  - Finish the 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 issues.
- Increase use of salt brine for pre-treatment of roads during winter storm events.

STREETS & SANITATION BUDGET (000)

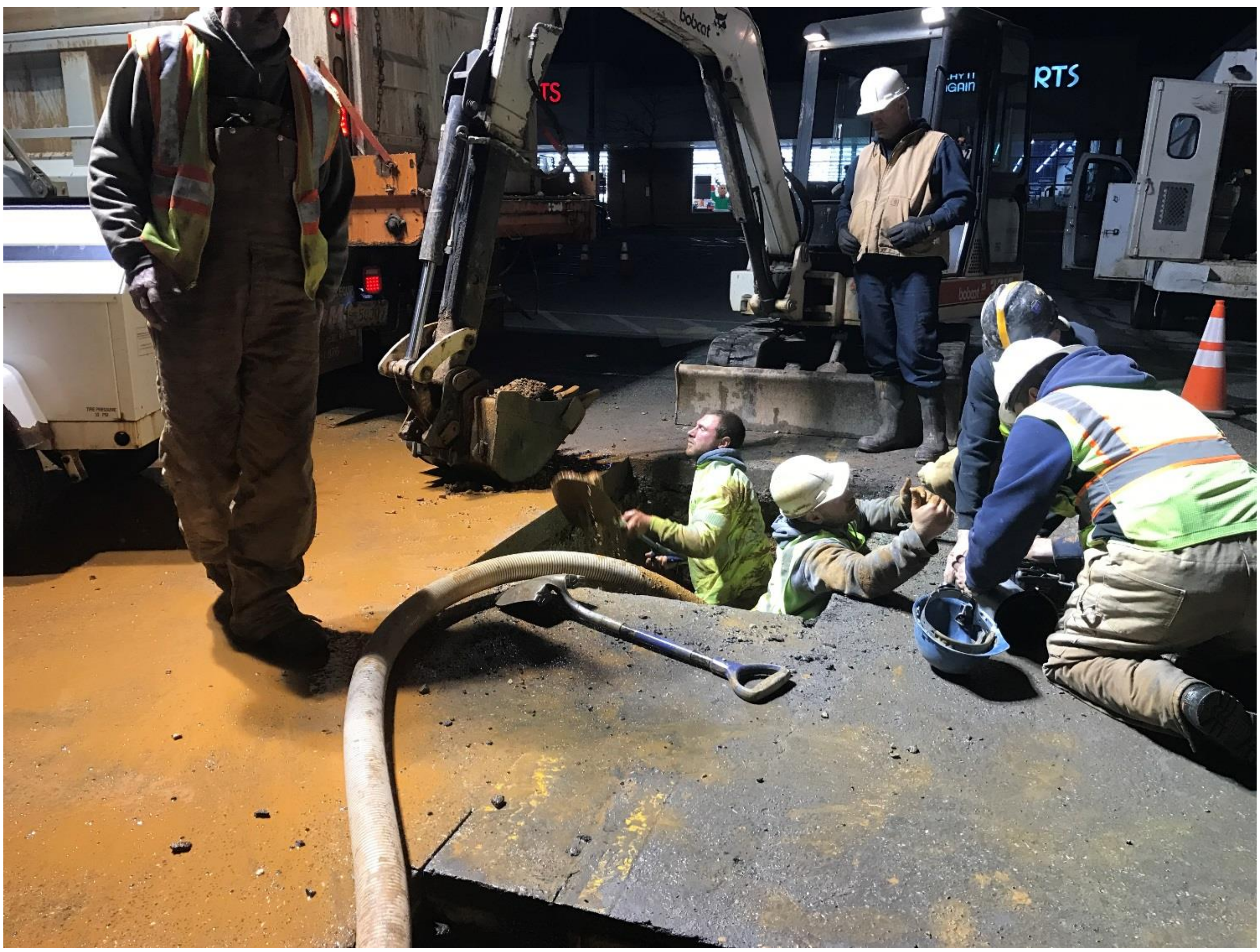
STREETS AND SANITATION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 PROJECTED	FY 2018 BUDGET	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection
FTE	19.0	20.0	20.0	20.0	20.0	20.0	20.0	20.0
Salaries	$ 919	$ 945	$ 1,024	$ 914	$ 971	$ 990	$ 1,010	$ 1,030
Benefits	$ 413	$ 447	$ 414	$ 380	$ 407	$ 421	$ 436	$ 452
TOTAL PERSONNEL EXPENSES	**$ 1,332**	**$ 1,392**	**$ 1,438**	**$ 1,294**	**$ 1,378**	**$ 1,411**	**$ 1,446**	**$ 1,482**
Administration	$ 10	$ 12	$ 4	$ 12	$ 12	$ 8	$ 8	$ 8
Operation	$ 1,049	$ 1,062	$ 986	$ 917	$ 1,143	$ 1,181	$ 1,222	$ 1,254
Street Sanitation	$ 713	$ 719	$ 728	$ 700	$ 698	$ 705	$ 712	$ 719
TOTAL OTHER OPERATING EXP	**$ 1,772**	**$ 1,793**	**$ 1,718**	**$ 1,629**	**$ 1,852**	**$ 1,894**	**$ 1,942**	**$ 1,982**
Capital Projects	$ 1,648	$ 813	$ 1,203	$ 1,386	$ 7,482	$ 3,993	$ 4,212	$ 3,276
TOTAL CAPITAL REQUIREMENTS	**$ 1,648**	**$ 813**	**$ 1,203**	**$ 1,386**	**$ 7,482**	**$ 3,993**	**$ 4,212**	**$ 3,276**
TOTAL STREETS AND SANITATION	**$ 4,752**	**$ 3,998**	**$ 4,359**	**$ 4,309**	**$ 10,712**	**$ 7,298**	**$ 7,600**	**$ 6,740**

UTILITY MAINTENANCE

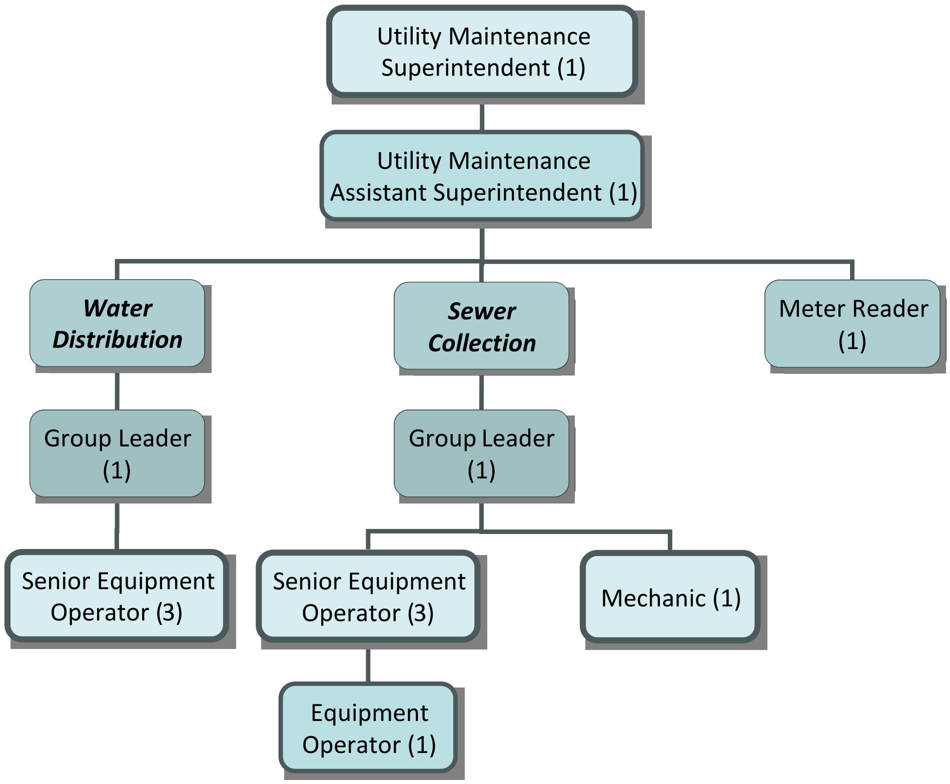
Tasked with the job of maintaining the water distribution and wastewater collection systems, the Utility Maintenance department is funded equally by the Water and Sewer Funds.

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; and cleaning and repair of 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.



POSITION SUMMARY SCHEDULE



	Grade	Authorized FY 14	Authorized FY 15	Authorized FY 16	Authorized FY 17	Authorized FY 18
Superintendent	I	1.0	1.0	1.0	1.0	1.0
Assistant Superintendent	H	1.0	1.0	1.0	1.0	1.0
Group Leader	F	2.0	2.0	2.0	2.0	2.0
Mechanic	E	1.0	1.0	1.0	1.0	1.0
Meter Reader	D	1.0	1.0	1.0	1.0	1.0
Senior Equipment Operator	D	7.0	7.0	7.0	7.0	7.0
Equipment Operator	C	0.0	0.0	0.0	0.0	0.0

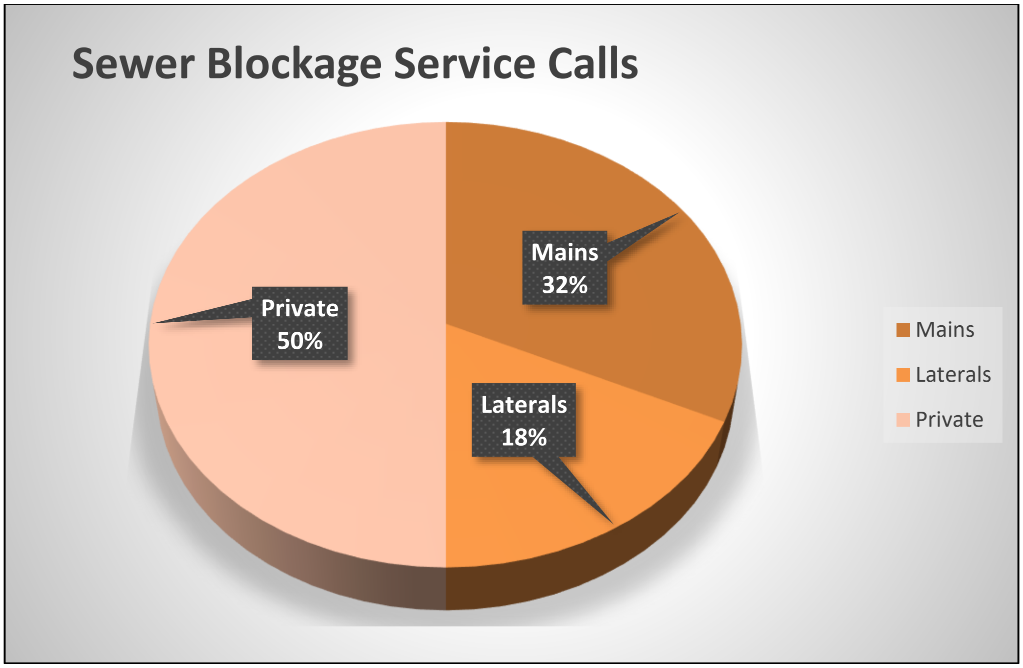
UTILITY MAINTENANCE PERFORMANCE MEASURES

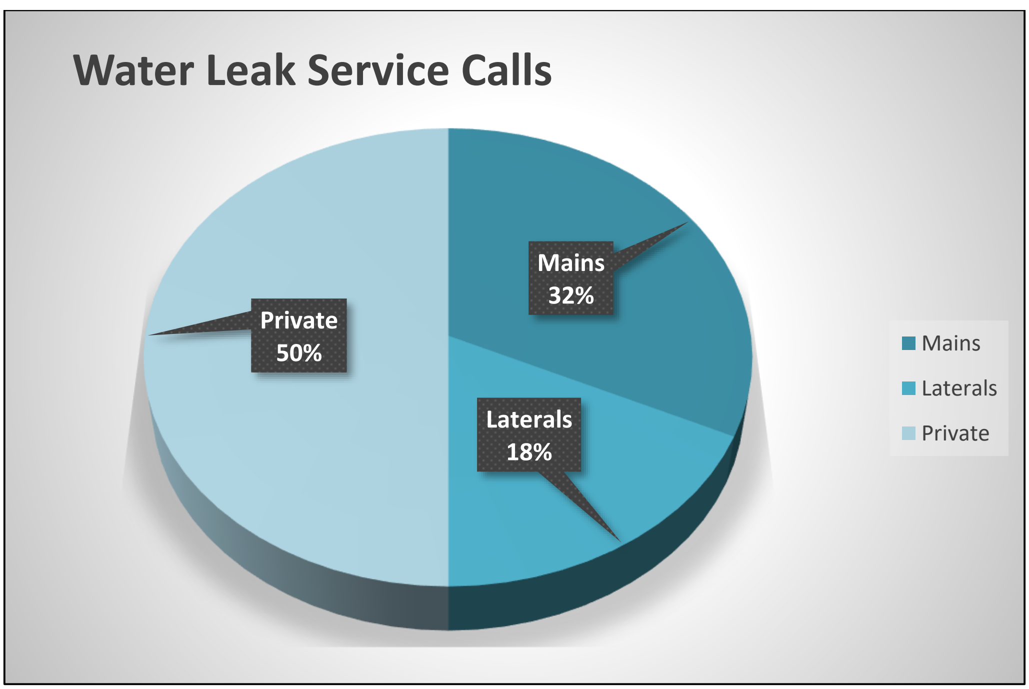
	CY 15	CY 16	CY 17 (Projected)
Feet of sewer main cleaned/flushed	71,264’	89,682’	100,000’
Sewer laterals excavated and repaired	3	3	3
New sewer service installations	2	1	1
Sewer Lateral Service calls	44	60	50
Private and Miscellaneous Service Call responses	53	55	50
Sewer Main repairs	19	10	10
Work Orders completed	2,136	2,136	2,136
Water Meter readings	38,580	40,952	40,000
Miss Utility Tickets completed	5,225	9,252	9,000
High Water Bill Inspections (HWB)	286	220	250
New Water Service installations	4	2	3
Water Services renewed	4	7	5
Water Meter/meter top replacements	140	210	100
Hours of leak detection conducted	832	832	832
Number of Fire Hydrants repaired and serviced	71	161	75
Main leak responses	11	16	13
House Service leak responses	12	9	10
Private house service leak responses	49	25	30

SEWAGE PUMP STATION ACCOMPLISHMENTS

- Completed preventive maintenance work orders
- Replaced the roof on the control valve building at the clear reservoir
- Installed Interginex pump controllers at station #5
- Installed Omnisite used for alarms at station #5
- Replaced the harmonic balancer on the generator at station #6
- Replaced the starter on the generator at station #7
- Rebuilt the diesel generator at station #14
- Installed piping for the emergency pump at Station #14
- Installed Omnisite used for alarms at station #14
- Installed piping for the emergency pump at station #15
- Installed Omnisite used for alarms at station #15
- Installed new control panel and VFD’s at the High Zone Tank
- Completed installation and startup for new pumps at Hook Road Booster station


2
3


Sewer Blockage Service Calls
Mains
32%
Private
50%
Laterals
18%
Mains
Laterals
Private


Water Leak Service Calls
Mains
32%
Private
50%
Laterals
18%
Mains
Laterals
Private

UTILITY MAINTENANCE GOALS

- Use available research and techniques to develop Hydes Quarry as a new water supply.
- Install new water main on James Street
- Install new water main on Hollow Rock Avenue
- Install piping for energency pump at stations 3, 6, 12 & 13
- Replace roof on High Zone Booster Station
- Continue to reduce water loss in the water distribution system with leak detection equipment

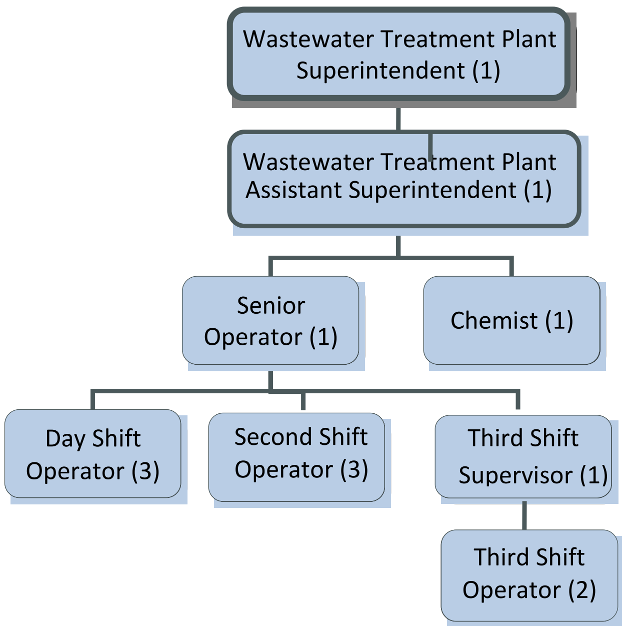
UTILITY MAINTENANCE BUDGET (000)

UTILITY OPERATIONS	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 PROJECTED	FY 2018 BUDGET	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection
FTE	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0
Salaries	$ 671	$ 623	$ 660	$ 655	$ 744	$ 759	$ 774	$ 789
Benefits	$ 293	$ 319	$ 311	$ 364	$ 383	$ 397	$ 412	$ 428
TOTAL PERSONNEL EXPENSES	**$ 963**	**$ 941**	**$ 971**	**$ 1,019**	**$ 1,126**	**$ 1,156**	**$ 1,186**	**$ 1,217**
Operating Expenses	$ 466	$ 516	$ 454	$ 540	$ 586	$ 571	$ 583	$ 593
TOTAL OTHER OPERATING EXP	**$ 466**	**$ 516**	**$ 454**	**$ 540**	**$ 586**	**$ 571**	**$ 583**	**$ 593**
TOTAL UTILITY OPERATIONS	**$ 1,429**	**$ 1,457**	**$ 1,425**	**$ 1,559**	**$ 1,712**	**$ 1,726**	**$ 1,768**	**$ 1,810**

WASTEWATER TREATMENT PLANT

The Wastewater Treatment Plant is responsible for the operation and maintenance of an advanced level treatment system utilizing Biological Nutrient Removal technology. The plant is designed for 5 million gallons per day (MGD), but can handle in excess of 15 MGD during rain events. The Wastewater Plant operates an in-house laboratory that analyzes all required testing with the exception of metals. Wastewater staff also dewaters bio-solids generated for off-site removal by a contractor for land application or landfilling. The 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.

POSITION SUMMARY SCHEDULE



	Grade	Authorized FY 14	Authorized FY 15	Authorized FY 16	Authorized FY 17	Authorized FY 18
Superintendent	I	1.0	1.0	1.0	1.0	1.0
Assistant Superintendent	H	1.0	1.0	1.0	1.0	1.0
Senior Operator	G	1.0	1.0	1.0	1.0	1.0
Chemist	F	1.0	1.0	1.0	1.0	1.0
Shift Supervisor	E	1.0	1.0	2.0	0.0	1.0
Certified Operator	D	6.0	6.0	4.0	5.0	4.0
Non-Certified Operator	C	2.0	2.0	3.0	4.0	4.0

WASTEWATER TREATMENT PLANT ACCOMPLISHMENTS

Maintenance

- Replaced two process tank BNR mixers with new floating mixers.
- Performed a complete rebuild on four return sludge pumps.
- Replaced septage facility blower #2
- Cleaned and removed 60 tons of grit from the Septage Facility tanks.
- Replaced 200 ft. section of underground electric feed to south side of the plant.
- Performed routine maintenance on treatment plant equipment.
- Replaced the skimmer on Clarifier #2

Professional Development

- Tested operators for respirator fit; respirator trained and received DOT physicals.
- Participated in Maryland Center for Environmental training seminars.
- Participated on the Safety and Health Care committees.
- Attended CPR, First Aid and AED training.
- Conducted plant safety meetings.
- Attended the Water Environment Technical Conference and Exhibition for technical training and to investigate new technologies.
- Trained staff on storm water and pollution prevention
- Dylon Miller promoted to Shift Supervisor third shift

Analysis

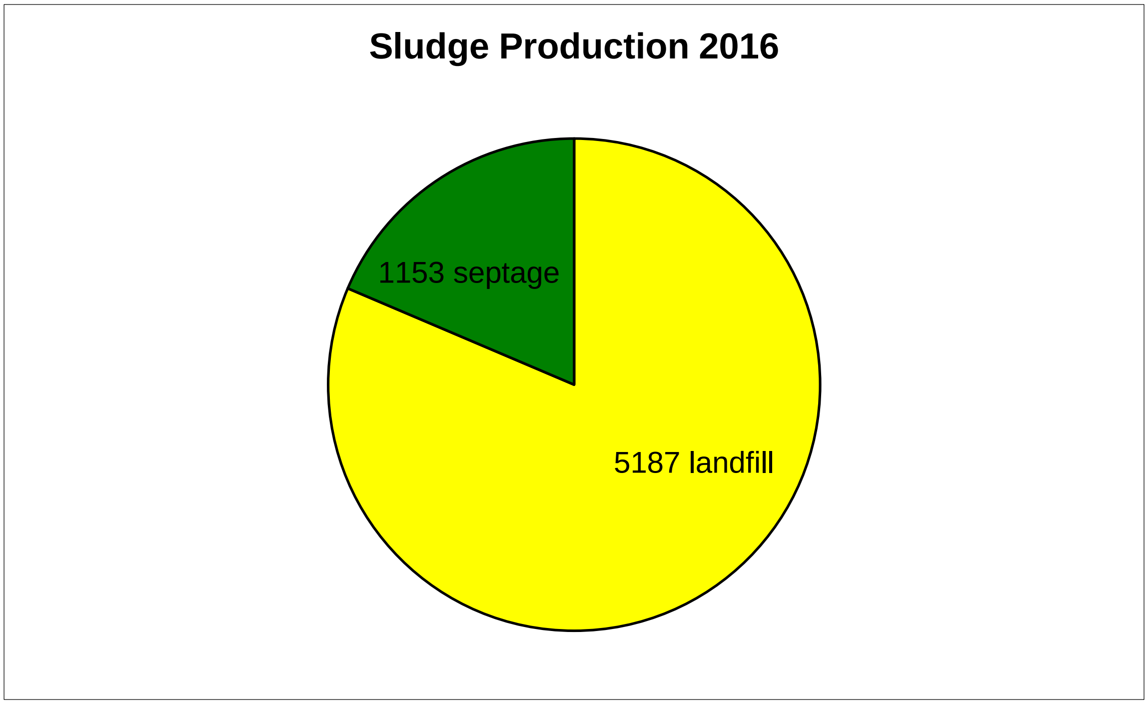
- Conducted quarterly and bi-annual raw wastewater analysis on selected industrial sewer customers and provided the finance department with billing information for sewer surcharges.
- Conducted nutrient analysis.
- Collected and recorded quarterly storm water sampling.

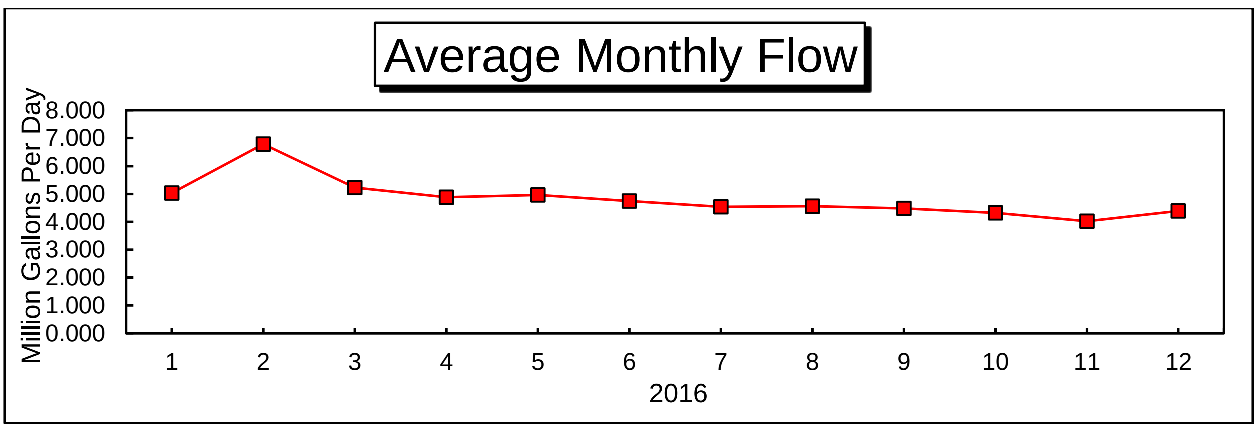
Plant Operations

- Reviewed draft NPDES permit final permit expected in spring 2017
- Performed inspections of industrial sewer costumer discharges
- Worked with the Technology Department to remove SCADA computer internet connection for increased security.

WASTEWATER TREATMENT PLANT PERFORMANCE MEASURES

	2015	**2016**	**2017 (Projected)**
Wastewater analysis conducted	35,000	35,000	35,000
Average Daily Flow (MGD)	4.8	4.8	5.0
Annual Sludge Production (wet tons)	5761	5187	5800
Annual Septage Received (MG)	18.4	15.7	19





WASTEWATER TREATMENT PLANT GOALS

- Refine the 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.
- Continue Inflow and Infiltration (I&I) study to determine specific areas with high I&I
- Investigate automated sodium hypochlorite and sodium bisulfite feed systems to reduce chemical cost and ensure reliability.

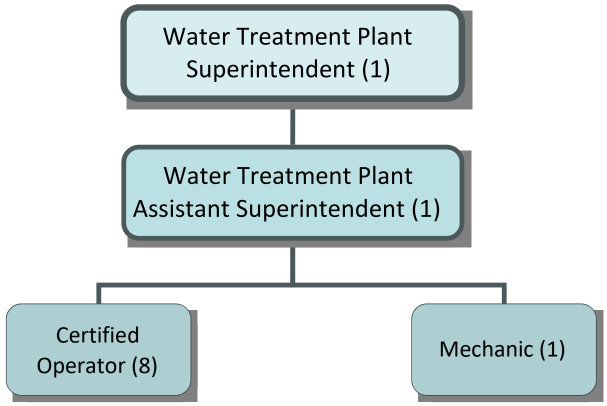
WASTEWATER TREATMENT PLANT BUDGET (000)

WASTEWATER OPERATIONS	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 PROJECTED	FY 2018 BUDGET	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection
FTE	13.0	13.0	13.0	13.0	13.0	13.0	13.0	13.0
Salaries	$ 588	$ 577	$ 559	$ 553	$ 639	$ 652	$ 665	$ 678
Benefits	$ 281	$ 283	$ 252	$ 318	$ 308	$ 319	$ 331	$ 343
TOTAL PERSONNEL EXPENSES	**$ 869**	**$ 859**	**$ 811**	**$ 871**	**$ 948**	**$ 972**	**$ 996**	**$ 1,021**
Operating Expenses	$ 1,263	$ 1,325	$ 1,260	$ 1,476	$ 1,505	$ 1,510	$ 1,516	$ 1,517
TOTAL OTHER OPERATING EXP	**$ 1,263**	**$ 1,325**	**$ 1,260**	**$ 1,476**	**$ 1,505**	**$ 1,510**	**$ 1,516**	**$ 1,517**
Capital Projects	$ 1,009	$ 1,155	$ 638	$ 466	$ 30,708	$ 31,193	$ 3,048	$ 11,067
TOTAL CAPITAL REQUIREMENTS	**$ 1,009**	**$ 1,155**	**$ 638**	**$ 466**	**$ 30,708**	**$ 31,193**	**$ 3,048**	**$ 11,067**
TOTAL WASTEWATER OPERATIONS	**$ 3,141**	**$ 3,339**	**$ 2,709**	**$ 2,813**	**$ 33,161**	**$ 33,675**	**$ 5,560**	**$ 13,606**

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. Beginning January 1, 2015, the City assumed operational responsibility for the Bramble Hills Water System.

POSITION SUMMARY SCHEDULE



	Grade	Authorized FY 14	Authorized FY 15	Authorized FY 16	Authorized FY 17	Authorized FY 18
Superintendent	I	1.0	1.0	1.0	1.0	1.0
Assistant Superintendent	H	1.0	1.0	1.0	1.0	1.0
Mechanic	E	1.0	1.0	1.0	1.0	1.0
Certified Operator	D	7.0	6.0	7.0	8.0	8.0
Non-Certified Operator	C	0.0	0.0	0.0	0.0	0.0

WATER TREATMENT PLANT PERFORMANCE MEASURES

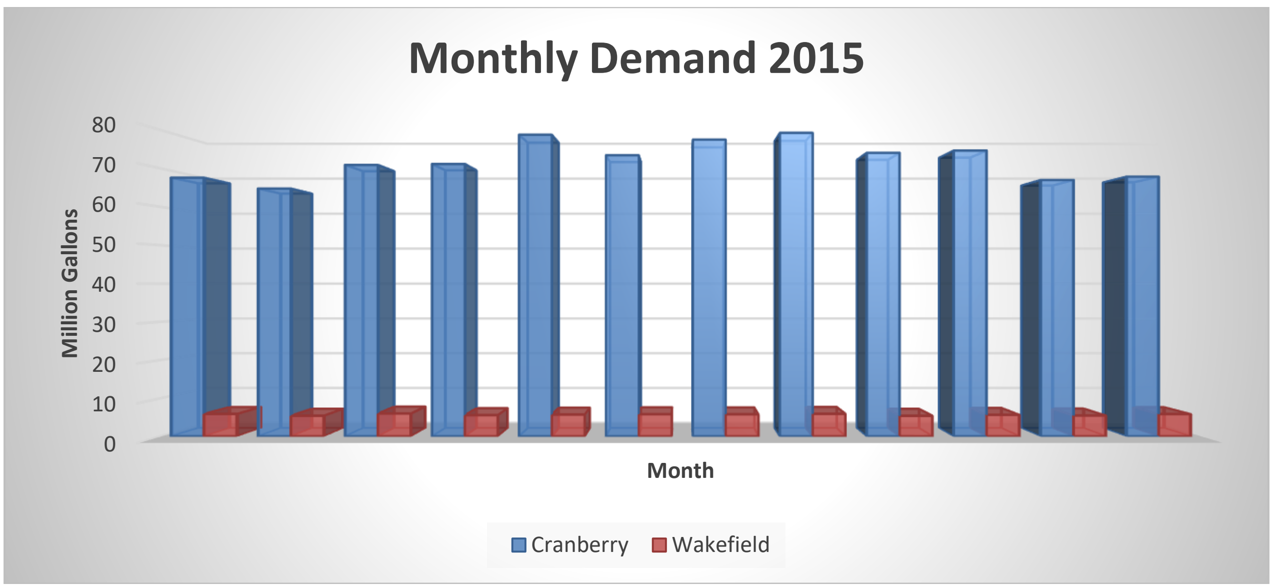
	2015	2016	2017 (Projected)
Millions of gallons delivered to Cranberry System	870	791	900
Millions of gallons delivered to Wakefield System	68	71	72
Number of incidents/interruptions	0	0	0
Quality control tests conducted	21,900	21,900	21,900

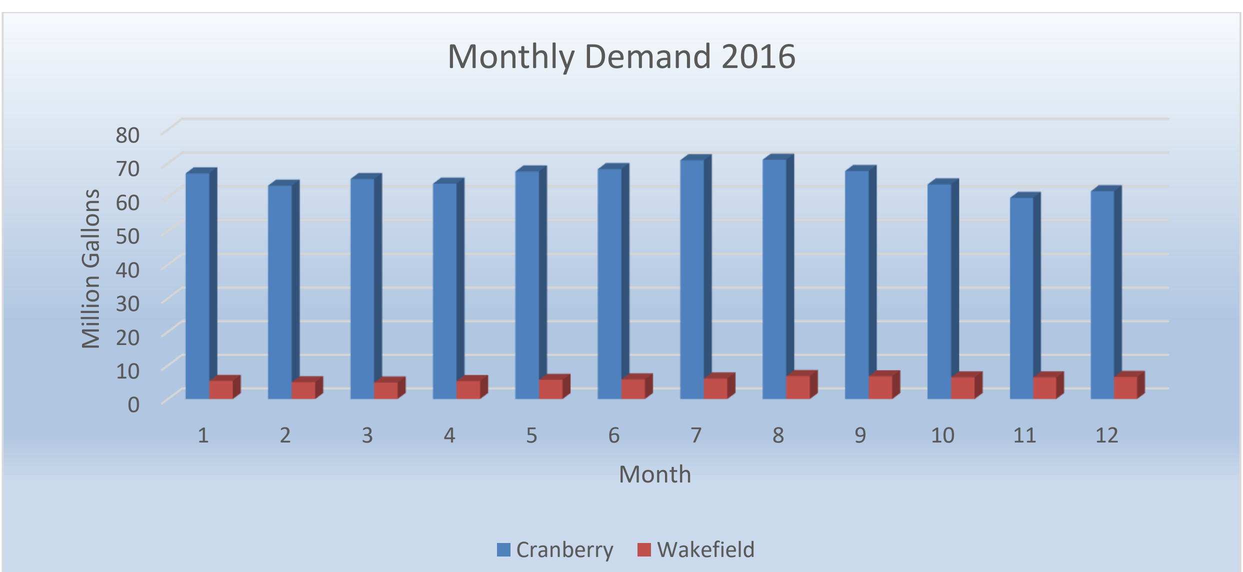
ACCOMPLISHMENTS

- Installed new roofing shingles on the Well 2 and Well 4 buildings.
- Completed initial phase of the Gesell Property Well Treatment Facility.
- Installed new security fencing at the Cranberry Treatment Plant.
- Installed security cameras at the Cranberry Facility.

WATER TREATMENT PLANT GOALS

- Construction of the Gesell Well Membrane Filtration addition.
- Design of Taste and Odor Compound reduction system for the Cranberry Water Plant.
- Installation of a lime feeder system at the Cranberry Water Plant for corrosion control.
- Design and construction of the Little Pipe Creek Raw Water Pump Station.
- Install new roofing shingles on the Well 5 and Well 1 buildings.
- Install security fencing at Well 8 and the Old Water Treatment Plant.
- Refine treatment processes to further improve the quality of the finished water provided to customers.





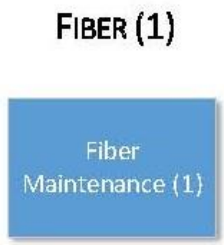
WATER TREATMENT PLANT BUDGET (000)

WATER OPERATIONS	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 PROJECTED	FY 2018 BUDGET	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection
FTE	10.0	10.0	10.0	11.0	11.0	11.0	11.0	11.0
Salaries	$ 453	$ 466	$ 513	$ 488	$ 585	$ 596	$ 608	$ 619
Benefits	$ 211	$ 234	$ 235	$ 261	$ 246	$ 255	$ 264	$ 273
TOTAL PERSONNEL EXPENSES	**$ 664**	**$ 700**	**$ 748**	**$ 749**	**$ 831**	**$ 851**	**$ 871**	**$ 892**
Operating Expenses	$ 904	$ 751	$ 741	$ 814	$ 917	$ 850	$ 863	$ 863
Debt Service	$ 220	$ 207	$ 195	$ 1,049	$ 1,049	$ 1,049	$ 1,049	$ 1,049
TOTAL OTHER OPERATING EXP	**$ 1,124**	**$ 959**	**$ 936**	**$ 1,862**	**$ 1,965**	**$ 1,899**	**$ 1,911**	**$ 1,911**
Capital Projects	$ 494	$ 2,010	$ 1,510	$ 2,325	$ 2,275	$ 2,367	$ 2,369	$ 2,370
TOTAL CAPITAL REQUIREMENTS	**$ 494**	**$ 2,010**	**$ 1,510**	**$ 2,325**	**$ 2,275**	**$ 2,367**	**$ 2,369**	**$ 2,370**
TOTAL WATER OPERATIONS	**$ 2,282**	**$ 3,669**	**$ 3,194**	**$ 4,936**	**$ 5,071**	**$ 5,116**	**$ 5,151**	**$ 5,173**

FIBER DEPARTMENT

The Fiber Department is responsible supporting all activities related to the Fiber Infrastructure Project. The City sees the Fiber Infrastructure as a separate Fund where it will eventually create revenues and expenses separate from the General Fund. Currently, the General Fund provides a subsidy to the Fiber Fund while construction is ongoing. The City plans to provide dark fiber for lease to all residents of the City and to some residents outside the City.

POSITION SUMMARY SCHEDULE



Position	Grade	Authorized FY '18
Fiber Maintenance Position		1.0

ACCOMPLISHMENTS

- Complete Phase 1 Construction
- Engineering nearly complete for Phases 3 and 4

FIBER GOALS

- Complete Phase 2 Construction
- Achieve 20% sales
- Secure pole leases

FIBER BUDGET (000)

FIBER FUND	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 PROJECTED	FY 2018 BUDGET	FY 2019 Projection	FY 2020 Projection	FY 2021 Projection
FTE	-	-	-	-	1.0	1.0	1.0	1.0
Salaries	$	$ 5	$ 3	$	$ 50	$ 51	$ 52	$ 53
Benefits	$	$	$	$	$ 36	$ 33	$ 34	$ 36
TOTAL PERSONNEL EXPENSES	**$**	**$ 5**	**$ 3**	**$**	**$ 86**	**$ 84**	**$ 86**	**$ 89**
Operating Expenses	$	$ 65	$ 131	$ 149	$ 146	$ 211	$ 256	$ 251
TOTAL OTHER OPERATING EXP	**$**	**$ 65**	**$ 131**	**$ 149**	**$ 146**	**$ 211**	**$ 256**	**$ 251**
Capital Projects	$	$ 1,574	$ 1,009	$ 2,458	$ 7,181	$ 3,842	$ 832	$ 832
TOTAL CAPITAL REQUIREMENTS	**$**	**$ 1,574**	**$ 1,009**	**$ 2,458**	**$ 7,181**	**$ 3,842**	**$ 832**	**$ 832**
TOTAL FIBER FUND		**$ 1,644**	**$ 1,143**	**$ 2,607**	**$ 7,413**	**$ 4,137**	**$ 1,174**	**$ 1,171**

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 impact on operating budget) 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 $25,000 are approved by the Mayor, City Administrator, or Department Head.
    - Purchases above $25,000 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. The City does not limit debt by dollar amount or percentage.
6. 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.

(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.

(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.

Appendix B – Revenue Book

Revenue Book

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;

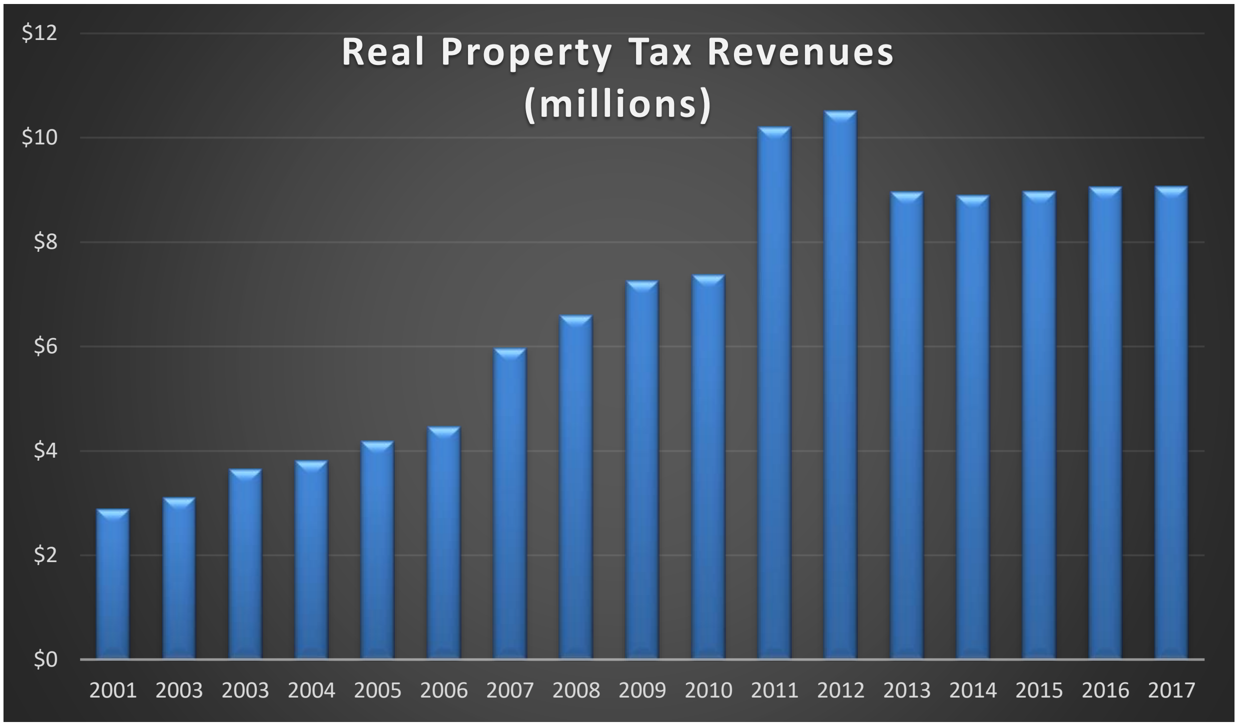
(6) operating real property of a railroad;

(7) operating real property of a public utility; and

(8) all other real property.

Real property taxes are assessment based with a 2017 rate of $.56 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 for FY 2013 which resulted in a 17% reduction in assessed value. Combined with a $.01 reduction in the tax rate in consecutive years 2013 and 2014, the real property tax revenue saw a decrease of 20% in FY 2013. FY 2014 and FY 2015 resulted in tax revenue which held steady. The 2016 assessment resulted in a 3% increase which is distributed 1% a year for three consecutive years. The FY 2018 budget expects a 1.9% increase in real property tax revenue.

The current adjusted assessable base is $1,689,484,219, resulting in a revenue expectation of $9,461,112. The previous year's results were:



As discussed earlier, the decreases in Real Estate Taxes are a result of lower assessments and decreases in the tax rate.

Business Personal Property Taxes

Maryland's tax on business owned personal property 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.

The tax rate on real property of $.56/$100, the personal property rate of $1.10/$100 and the utility operating property rate of $1.40/$100 of assessed value remain the same for FY 2018.

Income Taxes

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.

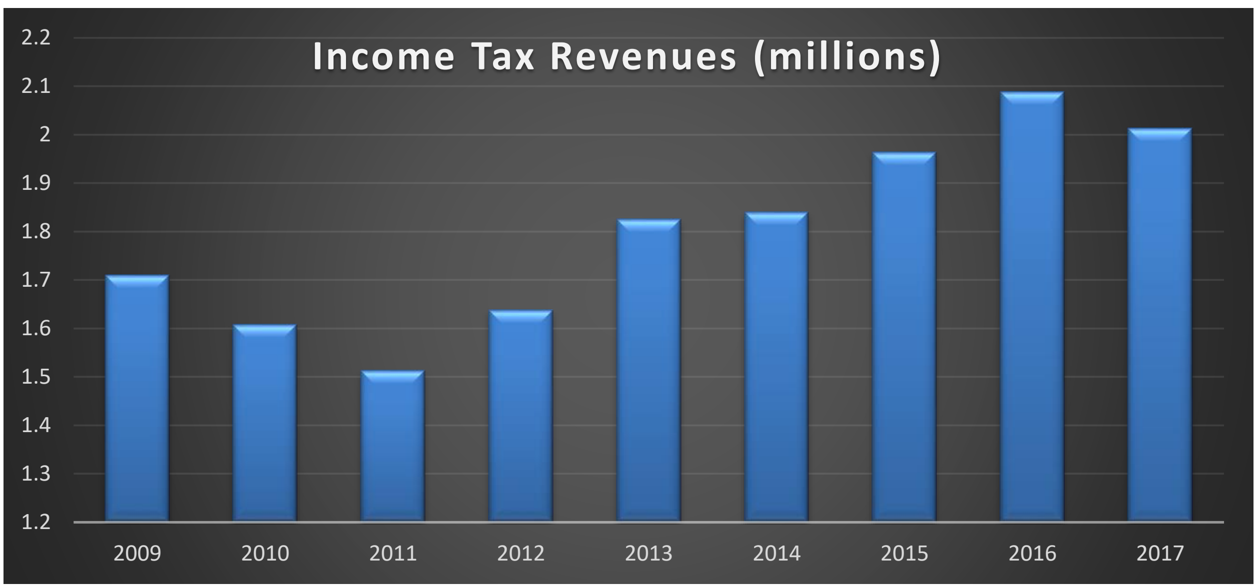
If the county tax rate falls below 2.6% of the Maryland taxable income, the amount returned to a municipality will be determined by multiplying the Maryland taxable income by a factor obtained by dividing 2.6% by the county income tax rate.

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.

CONDITIONS: None.

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

After a sharp increase in unemployment during 2009-2012, income taxes are starting to restore to earlier levels and steady. Fiscal year 2017 came in slightly lower than recent years. It is assumed that changes in the State of Maryland's distribution to various municipalities is the reason for the decrease as unemployment rates have remained steady in the County.



ADMISSIONS & AMUSEMENTS TAX

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

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 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.

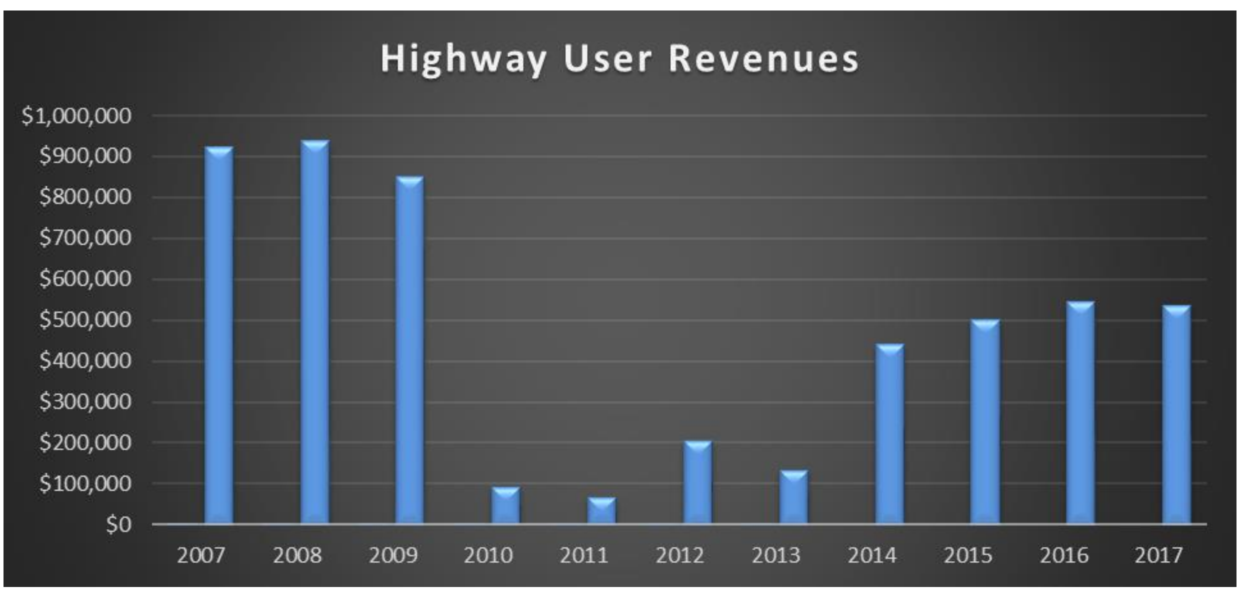
DISTRIBUTION: Distributions are made monthly to municipalities by the State Comptroller.

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.

From FY 2010 to FY 2013, the State cut Highway User's Funds significantly in order to fund its own transportation projects. The City has seen a 90% reduction in this revenue. In order for the City to have enough funding to complete its own transportation (and other) projects, the Mayor and Council adopted a Capital Tax of $.12 for FY 2018. Expected revenue for FY 2018 is $566,000 from the State of Maryland.



LICENSES & PERMITS REVENUES

The City collects revenue for various licenses and permits. Most of these revenues offset the costs associated with the relevant permit. Revenues include parking permits for various public lots and garages, alcohol permits, building permits, and cable television franchise fees.

GRANTS FROM FEDERAL GOVERNMENT

The City's Public Housing Agency receives approximately $2,000,000 each year in housing assistance and administrative funding from the US Department of Housing and Urban Development.

POLICE PROTECTION GRANT

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

OVERTIME FUNDING

TRAFFIC SAFETY
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.

DOMESTIC VIOLENCE GRANT
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.

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.

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.

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

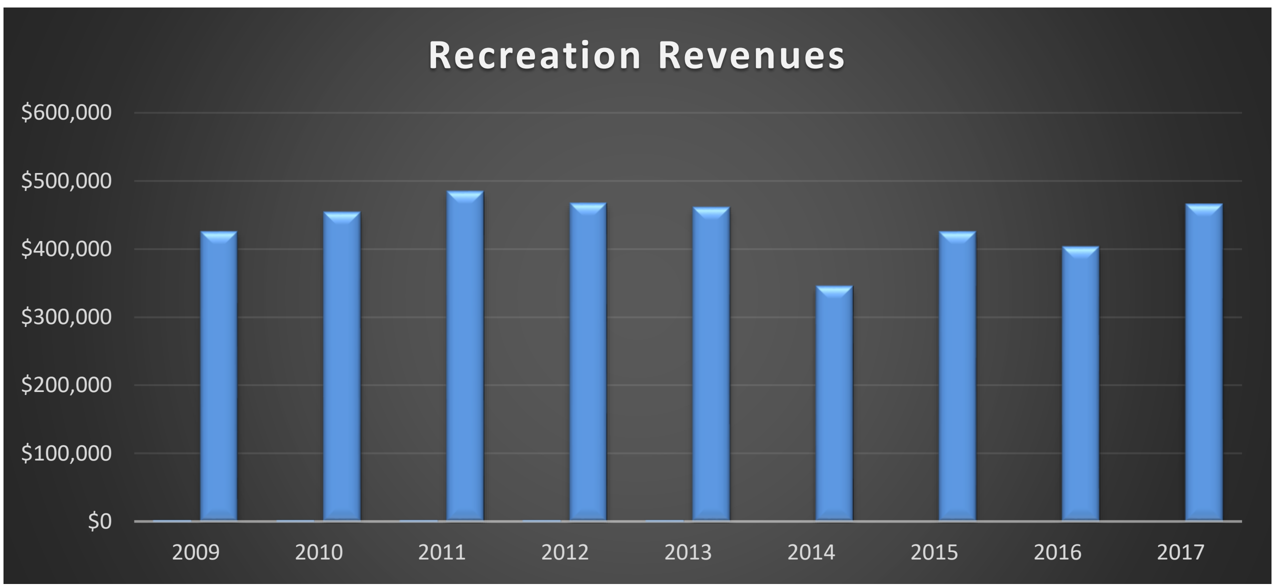
B. In any instance in which an existing structure is altered to add additional dwelling units, commercial units or business offices, there shall be imposed a special benefit assessment of $480 plus $0.64 per square foot for each unit or office added. However, in no event shall the cumulative assessments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

RECREATION PROGRAMS

Recreation Revenues consist of revenues derived of charges for programs and events, pool admissions, facilities rentals and memberships to the Family Center. All revenues help offset costs of running all 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, ⅝" 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
  - 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 2018 water rates and sewer rates increased remained the same.

City of Westminster

Water and Sewer Rates 2018

Fixed Quarterly Charge

Meter Size		AWWA Meter Eqv.	Inside City Water	Inside City Sewer	Inside City Reclaimed	Outside City Water	Outside City Sewer	Outside City Reclaimed
Tier 1 -	5/8	1.00	$23.09	$26.16		$24.71	$36.75	
Tier 1 -	3/4	1.00	$23.09	$26.16		$24.71	$36.75	
Tier 2 -	1	2.50	$57.72	$65.40	$53.08	$61.78	$91.89	$74.58
Tier 2 -	1 1/2	5.00	$115.44	$130.80	$106.16	$123.57	$183.79	$149.17
Tier 2 -	2	8.00	$184.70	$209.27	$169.85	$197.71	$294.06	$238.67
Tier 2 -	3	16.00	$369.39	$418.55	$339.70	$395.41	$588.13	$477.34
Tier 2 -	4	25.00	$577.18	$653.99	$530.79	$617.83	$918.96	$745.85
Tier 2 -	6	50.00	$1,154.35	$1,307.97	$1,061.58	$1,235.66	$1,837.94	$1,491.71
Tier 2 -	8	80.00	$1,846.96	$2,092.73	$1,698.53	$1,977.06	$2,940.69	$2,386.73

Water Usage Charge

Tier 1 Rates

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

Tier 2 Rates

Unit Rate	Inside City Water	Outside City Water
per 1,000 gallons	$5.29	$7.15

Sewer Usage Charge

Unit Rate	Inside City Sewer	Outside City Sewer
(per 1,000 gallons)	$6.34	$9.48

Reclaimed Water Charge

Unit Rate	Inside City Reclaimed	Outside City Reclaimed
(per 1,000 gallons)	$2.58	$3.85

Appendix C – Three Year Comparison – Staffing Schedule by Position

DEPARTMENT	FISCAL YEARS 2015/2016 FULL-TIME	2015/2016 PART-TIME	2016/2017 FULL-TIME	2016/2017 PART-TIME	2017/2018 FULL-TIME	2017/2018 PART-TIME
City Administrator	3	0	3	0	3	0
Housing & Preservation Services	5	0	5	0	5	0
Technology Services	4	1	4	1	5	0
Fiber	0	0	1	0	1	0
Finance	6	0	6	0	6	0
Human Resources	3	0	3	0	4	0
Community Planning & Development	5	0	4	0	4	0
Engineering	3	0	3	0	3	0
Recreation & Parks	10	2	9	3	9	3
Police Administrative/Civilian	14	0	14	0	13	0
Police Sworn	44	0	44	0	44	0
Public Works Administration	3	0	4	0	3	0
Streets	19	0	19	0	19	0
Utilities	13	0	13	0	13	0
Wastewater	13	0	13	0	12	1
Water	10	0	11	0	11	0
CITY STAFFING LEVELS	**155**	**3**	**156**	**4**	**155**	**4**

DEPARTMENT	FISCAL YEARS 2015/2016 FULL-TIME	2015/2016 PART-TIME	2016/2017 FULL-TIME	2016/2017 PART-TIME	2017/2018 FULL-TIME	2017/2018 PART-TIME
Fiber	0	0	1	0	1	0
General Operations	39	3	37	4	39	3
Public Safety	58	0	58	0	57	0
Public Works	58	0	60	0	58	1
FUND TOTALS	**158**		**160**		**159**	

	FT	PT	Position	Hours	Department
2014/15 – 2015/16	-1		Administrator, Economic Development	40	Community Planning & Development
	1		Administrator, Community Development	40	Community Planning & Development
	-1		Community Program Specialist	40	Community Planning & Development
	1		Deputy Director (Utilities)	40	Public Works
	-1		Director, Finance	40	Finance
	1		Director, Finance & Administrative Services	40	Finance & Administrative Services
		1	GIS Technician	25	Technology Services
Total Staffing Change	**1**				
	FT	**PT**	**Position**		**Department**
2015/16 – 2016/17	1		Project Leader	40	Fiber
	-1		Cadet	40	Police
	1		Communications Specialist	40	Police
	-1		Family Center Manager	40	Recreation
		1	Recreation Assistant II	25	Recreation
	-1		Senior Technical Support Specialist (Certified)	40	Technology
	1		Technical Trainer/Support Specialist	40	Technology
	1		Non-Certified Operator	40	Water
Total Staffing Change	**2**				
	FT	**PT**	**Position**		**Department**
2016/17 – 2017/18	-1		Assistant City Clerk	40	Administration
	1		City Clerk	40	Administration
	-1		Administrative Coordinator	35	Administration
	1		Administrative Coordinator	40	Administration
	-1		Project Leader	40	Fiber
	1		Fiber Maintenance	40	Fiber
	-1		Deputy Director (Finance)	40	Finance
	1		Certified Public Accountant	40	Finance
	1		Safety and Risk Coordinator	40	Human Resources
	-1		Communications Specialist	40	Police
	-1		Deputy Director (Utilities)	40	Public Works
	-1		Program Coordinator	40	Recreation
	1		Recreation Assistant III	40	Recreation
	-1		Recreation Assistant III	35	Recreation
	1		Assistant Director, Recreation	40	Recreation
		-1	GIS Technician	25	Technology
	1		GIS-OSPInsight Data Technician	40	Technology
	-1		Technical Trainer/Support Specialist	40	Technology
	1		Technical Support Specialist (Certified)	40	Technology
	-1		Certified Operator	40	Wastewater
		1	Certified Operator	25	Wastewater
Total Staffing Change	**-1**				

Appendix D – Salary Structure by Position

Grade	Job Title	Titles	Positions
A	Custodian, Recreation Assistant I	2	5
B	Recreation Assistant II	1	1
C	Equipment Operator, Housing Specialist, Non-Certified Operator, Parking Enforcement Officer, Recreation Assistant III	5	21
D	Administrative Coordinator, Certified Operator, Communications Specialist, Meter Reader, Senior Equipment Operator	5	30
E	Accounting Specialist, Administrative Assistant – Certified, Code Inspector, Family Center Manager, Mechanic, Police Officer Recruit, Program Coordinator, Property Management Specialist, Senior Communications Specialist, Shift Supervisor	10	13
F	City Arborist, Chemist, Group Leader, Probationary Police Officer/Private First Class, Senior Accounting Specialist, Senior HR Specialist	6	33
G	Communications Supervisor, Corporal, Engineering Specialist, GIS-OSPInsight Data Technician, Safety/Risk Coordinator, Senior Construction Inspector, Senior Operator	7	9
H	Assistant Superintendent, Comprehensive Planner, Fiber Maintenance, Sergeant, Technical Support Specialist (Certified)	5	15
I	Administrator – Community Development, City Clerk, GIS Specialist, Lieutenant, Assistant Director – Recreation, Senior Technical Support Analyst, Superintendent	7	15
J	Accounting Manager, Captain, Certified Public Accountant, Manager – Human Resources, Manager – Housing, Senior Engineer, Manager – Technology	7	8
K	N/A	0	0
L	N/A	0	0
M	Deputy Chief (Major), Deputy Director – Public Works, Director – Housing & Preservation Services, Director – Community Planning & Development, Director – Recreation & Parks,	5	5
N	N/A	0	0
O	N/A	0	0
P	Chief of Police, Director Finance & Administrative Services, Director – Public Works	3	3
Q	City Administrator	1	1
		64	**159**

GRADE AND STEP TABLES

40 Hour Week, 26 Pays, 3% Steps

	Grade	Step															
		base															
		01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16
Annual	A	25,001.59	25,751.64	26,524.19	27,319.92	28,139.52	28,983.70	29,853.21	30,748.80	31,671.27	32,621.40	33,600.05	34,608.04	35,646.29	36,715.68	37,817.15	38,951.67
Bi-Weekly		961.60	990.45	1,020.16	1,050.77	1,082.29	1,114.76	1,148.20	1,182.65	1,218.13	1,254.67	1,292.31	1,331.08	1,371.01	1,412.14	1,454.51	1,498.14
Hourly		12.02	12.38	12.75	13.13	13.53	13.94	14.36	14.78	15.22	15.69	16.15	16.64	17.14	17.65	18.18	18.73
Annual	B	27,605.46	28,433.62	29,286.63	30,165.24	31,070.19	32,002.30	32,962.37	33,951.24	34,969.78	36,018.87	37,099.43	38,212.42	39,358.78	40,539.55	41,755.74	43,008.41
Bi-Weekly		1,061.75	1,093.60	1,126.41	1,160.20	1,195.01	1,230.86	1,267.78	1,305.82	1,344.99	1,385.34	1,426.90	1,469.71	1,513.80	1,559.21	1,605.99	1,654.17
Hourly		13.28	13.67	14.08	14.50	14.94	15.39	15.85	16.33	16.81	17.31	17.84	18.38	18.92	19.49	20.08	20.68
Annual	C	30,452.07	31,365.63	32,306.60	33,275.80	34,274.07	35,302.29	36,361.36	37,452.20	38,575.77	39,733.04	40,925.03	42,152.78	43,417.37	44,719.89	46,061.49	47,443.34
Bi-Weekly		1,171.23	1,206.37	1,242.56	1,279.84	1,318.23	1,357.78	1,398.51	1,440.47	1,483.68	1,528.19	1,574.04	1,621.26	1,669.90	1,720.00	1,771.60	1,824.74
Hourly		14.64	15.08	15.53	16.00	16.48	16.97	17.48	18.00	18.55	19.11	19.67	20.27	20.88	21.50	22.15	22.82
Annual	D	33,629.69	34,638.57	35,677.73	36,748.06	37,850.49	38,986.02	40,155.60	41,360.26	42,601.07	43,879.10	45,195.47	46,551.33	47,947.87	49,386.32	50,867.91	52,393.95
Bi-Weekly		1,293.45	1,332.25	1,372.22	1,413.39	1,455.79	1,499.46	1,544.45	1,590.78	1,638.50	1,687.66	1,738.29	1,790.44	1,844.15	1,899.47	1,956.46	2,015.15
Hourly		16.17	16.66	17.15	17.67	18.20	18.75	19.30	19.89	20.49	21.09	21.73	22.38	23.05	23.74	24.45	25.19
Annual	E	37,050.03	38,161.52	39,306.37	40,485.56	41,700.12	42,951.13	44,239.65	45,566.85	46,933.86	48,341.88	49,792.14	51,285.89	52,824.47	54,409.20	56,041.48	57,722.72
Bi-Weekly		1,425.00	1,467.75	1,511.78	1,557.14	1,603.85	1,651.97	1,701.53	1,752.57	1,805.15	1,859.30	1,915.08	1,972.53	2,031.71	2,092.66	2,155.44	2,220.10
Hourly		17.81	18.34	18.90	19.47	20.04	20.65	21.27	21.91	22.57	23.24	23.94	24.66	25.40	26.16	26.95	27.75
Annual	F	40,911.70	42,139.04	43,403.21	44,705.31	46,046.48	47,427.86	48,850.70	50,316.23	51,825.71	53,380.48	54,981.89	56,631.35	58,330.30	60,080.20	61,882.62	63,739.09
Bi-Weekly		1,573.53	1,620.73	1,669.35	1,719.44	1,771.02	1,824.15	1,878.87	1,935.24	1,993.30	2,053.10	2,114.69	2,178.13	2,243.47	2,310.78	2,380.10	2,451.50
Hourly		19.67	20.26	20.87	21.50	22.14	22.80	23.48	24.20	24.92	25.67	26.43	27.22	28.05	28.88	29.76	30.64
Annual	G	44,994.05	46,343.86	47,734.18	49,166.21	50,641.19	52,160.43	53,725.24	55,336.99	56,997.10	58,707.01	60,468.22	62,282.27	64,150.75	66,075.26	68,057.52	70,099.25
Bi-Weekly		1,730.54	1,782.46	1,835.93	1,891.01	1,947.74	2,006.17	2,066.36	2,128.35	2,192.20	2,257.96	2,325.70	2,395.47	2,467.34	2,541.36	2,617.60	2,696.13
Hourly		21.63	22.28	22.95	23.64	24.35	25.08	25.83	26.61	27.40	28.22	29.08	29.94	30.84	31.77	32.72	33.70
Annual	H	49,539.79	51,025.98	52,556.75	54,133.46	55,757.45	57,430.18	59,153.09	60,927.69	62,755.51	64,638.18	66,577.33	68,574.65	70,631.89	72,750.85	74,933.37	77,181.37
Bi-Weekly		1,905.38	1,962.54	2,021.41	2,082.06	2,144.52	2,208.85	2,275.12	2,343.37	2,413.67	2,486.08	2,560.67	2,637.49	2,716.61	2,798.11	2,882.05	2,968.51
Hourly		23.81	24.54	25.27	26.03	26.81	27.61	28.44	29.29	30.17	31.08	32.01	32.97	33.96	34.98	36.03	37.11
Annual	I	54,548.93	56,185.39	57,870.96	59,607.08	61,395.30	63,237.16	65,134.28	67,088.31	69,100.95	71,173.98	73,309.20	75,508.48	77,773.73	80,106.93	82,510.15	84,985.46
Bi-Weekly		2,098.04	2,160.98	2,225.81	2,292.58	2,361.36	2,432.20	2,505.16	2,580.32	2,657.73	2,737.46	2,819.58	2,904.17	2,991.30	3,081.04	3,173.47	3,268.67
Hourly		26.22	27.02	27.82	28.66	29.52	30.41	31.31	32.26	33.22	34.22	35.25	36.31	37.39	38.51	39.67	40.86
Annual	J	60,242.15	62,049.42	63,910.88	65,828.22	67,803.07	69,837.15	71,932.27	74,090.24	76,312.95	78,602.34	80,960.40	83,389.21	85,890.89	88,467.62	91,121.65	93,855.30
Bi-Weekly		2,317.01	2,386.52	2,458.11	2,531.85	2,607.81	2,686.04	2,766.63	2,849.62	2,935.11	3,023.17	3,113.86	3,207.28	3,303.50	3,402.60	3,504.68	3,609.82
Hourly		28.96	29.83	30.73	31.65	32.60	33.58	34.59	35.62	36.69	37.79	38.92	40.09	41.29	42.53	43.81	45.12
Annual	K	66,376.69	68,367.99	70,419.03	72,531.60	74,707.55	76,948.78	79,257.24	81,634.96	84,084.01	86,606.53	89,204.72	91,880.87	94,637.29	97,476.41	100,400.70	103,412.72
Bi-Weekly		2,552.95	2,629.54	2,708.42	2,789.68	2,873.37	2,959.57	3,048.36	3,139.81	3,234.00	3,331.02	3,430.95	3,533.88	3,639.90	3,749.09	3,861.57	3,977.41
Hourly		31.91	32.87	33.86	34.88	35.92	37.00	38.11	39.24	40.43	41.64	42.89	44.18	45.50	46.87	48.27	49.72
Annual	L	72,731.91	74,913.87	77,161.28	79,476.12	81,860.40	84,316.21	86,845.70	89,451.07	92,134.60	94,898.64	97,745.60	100,677.97	103,698.31	106,809.26	110,013.54	113,313.95
Bi-Weekly		2,797.38	2,881.30	2,967.74	3,056.77	3,148.48	3,242.93	3,340.22	3,440.43	3,543.64	3,649.95	3,759.45	3,872.23	3,988.40	4,108.05	4,231.29	4,358.23
Hourly		34.97	36.02	37.10	38.21	39.36	40.54	41.76	43.00	44.30	45.63	46.99	48.40	49.85	51.36	52.89	54.48
Annual	M	79,550.53	81,937.05	84,395.15	86,927.01	89,534.82	92,220.85	94,987.48	97,837.12	100,772.21	103,795.39	106,909.25	110,116.53	113,420.03	116,822.63	120,327.30	123,937.12
Bi-Weekly		3,059.64	3,151.43	3,245.97	3,343.35	3,443.65	3,546.96	3,653.36	3,762.97	3,875.85	3,992.13	4,111.89	4,235.25	4,362.31	4,493.18	4,627.97	4,766.81
Hourly		38.24	39.40	40.57	41.80	43.04	44.34	45.67	47.04	48.45	49.90	51.40	52.94	54.53	56.17	57.86	59.59
Annual	N	83,632.87	86,141.86	88,726.11	91,387.89	94,129.53	96,953.42	99,862.02	102,857.87	105,943.61	109,121.92	112,395.58	115,767.45	119,240.47	122,817.67	126,502.21	130,297.28
Bi-Weekly		3,216.65	3,313.15	3,412.54	3,514.92	3,620.37	3,728.98	3,840.85	3,956.07	4,074.75	4,197.00	4,322.91	4,452.59	4,586.17	4,723.76	4,865.47	5,011.43
Hourly		40.21	41.42	42.65	43.94	45.26	46.62	48.01	49.45	50.93	52.46	54.03	55.66	57.33	59.05	60.82	62.65
Annual	O	87,825.55	90,460.32	93,174.12	95,969.34	98,848.42	101,813.87	104,868.29	108,014.34	111,254.77	114,592.41	118,030.18	121,571.09	125,218.22	128,974.77	132,844.01	136,829.33
Bi-Weekly		3,377.91	3,479.24	3,583.62	3,691.13	3,801.86	3,915.92	4,033.40	4,154.40	4,279.03	4,407.40	4,539.62	4,675.81	4,816.09	4,960.57	5,109.39	5,262.67
Hourly		42.22	43.49	44.80	46.14	47.52	48.95	50.42	51.93	53.49	55.10	56.74	58.45	60.20	62.01	63.87	65.79
Annual	P	92,238.89	95,006.06	97,856.23	100,791.92	103,815.68	106,930.15	110,138.06	113,442.20	116,845.46	120,350.82	123,961.35	127,680.19	131,510.60	135,455.92	139,519.60	143,705.18
Bi-Weekly		3,547.65	3,654.08	3,763.70	3,876.61	3,992.91	4,112.70	4,236.08	4,363.16	4,494.06	4,628.88	4,767.74	4,910.78	5,058.10	5,209.84	5,366.14	5,527.12
Hourly		44.34	45.68	47.05	48.46	49.91	51.41	52.95	54.54	56.18	57.87	59.60	61.39	63.23	65.13	67.07	69.09
Annual	Q	106,030.59	109,211.51	112,487.85	115,862.49	119,338.37	122,918.50	126,606.07	130,404.25	134,316.37	138,345.87	142,496.24	146,771.14	151,174.26	155,709.49	160,380.78	165,192.20
Bi-Weekly		4,078.10	4,200.44	4,326.46	4,456.25	4,589.94	4,727.63	4,869.46	5,015.55	5,166.01	5,321.00	5,480.62	5,645.04	5,814.39	5,988.83	6,168.49	6,353.55
Hourly		50.98	52.51	54.09	55.70	57.37	59.09	60.87	62.70	64.57	66.52	68.51	70.57	72.68	74.86	77.11	79.42

35 Hour Week, 26 Pays, 3% Steps

	Grade	Step															
		base															
		01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16
Annual	A	21,876.40	22,532.68	23,208.66	23,904.92	24,622.07	25,360.73	26,121.55	26,905.20	27,712.36	28,543.73	29,400.04	30,282.04	31,190.50	32,126.22	33,090.01	34,082.71
Bi-Weekly		841.40	866.64	892.64	919.42	947.00	975.41	1,004.68	1,034.82	1,065.86	1,097.84	1,130.77	1,164.69	1,199.63	1,235.62	1,272.69	1,310.87
Hourly		12.02	12.38	12.75	13.13	13.53	13.94	14.36	14.78	15.22	15.69	16.15	16.64	17.14	17.65	18.18	18.73
Annual	C	26,645.56	27,444.93	28,268.28	29,116.33	29,989.81	30,889.50	31,816.19	32,770.69	33,753.80	34,766.41	35,809.40	36,883.68	37,990.20	39,129.91	40,303.81	41,512.91
Bi-Weekly		1,024.83	1,055.57	1,087.24	1,119.86	1,153.45	1,188.06	1,223.70	1,260.41	1,298.22	1,337.17	1,377.28	1,418.60	1,461.16	1,505.00	1,550.15	1,596.65
Hourly		14.64	15.08	15.53	16.00	16.48	16.97	17.48	18.00	18.55	19.11	19.67	20.27	20.88	21.50	22.15	22.82
Annual	D	29,425.97	30,308.75	31,218.01	32,154.55	33,119.19	34,112.77	35,136.14	36,190.22	37,275.93	38,394.22	39,546.04	40,732.42	41,954.39	43,213.02	44,509.41	45,844.70
Bi-Weekly		1,131.77	1,165.72	1,200.69	1,236.71	1,273.82	1,312.03	1,351.39	1,391.93	1,433.69	1,476.70	1,521.00	1,566.63	1,613.63	1,662.04	1,711.90	1,763.26
Hourly		16.17	16.66	17.15	17.67	18.20	18.75	19.30	19.89	20.49	21.09	21.73	22.38	23.05	23.74	24.45	25.19
Annual	E	32,418.77	33,391.33	34,393.07	35,424.86	36,487.61	37,582.24	38,709.71	39,870.99	41,067.12	42,299.13	43,568.10	44,875.15	46,221.41	47,608.05	49,036.29	50,507.38
Bi-Weekly		1,246.88	1,284.28	1,322.81	1,362.49	1,403.37	1,445.47	1,488.84	1,533.50	1,579.50	1,626.89	1,675.70	1,725.97	1,777.75	1,831.08	1,886.01	1,942.59
Hourly		17.81	18.34	18.90	19.47	20.04	20.65	21.27	21.91	22.57	23.24	23.94	24.66	25.40	26.16	26.95	27.75

25 Hour Week, 26 Pays, 3% Steps

	Grade	Step															
		base															
		01	02	03	04	05	06	07	08	09	10	11	12	13	14	15	16
Annual	A	15,625.99	16,094.78	16,577.62	17,074.95	17,587.20	18,114.81	18,658.26	19,218.00	19,794.54	20,388.38	21,000.03	21,630.03	22,278.93	22,947.30	23,635.72	24,344.79
Bi-Weekly		601.00	619.03	637.60	656.73	676.43	696.72	717.63	739.15	761.33	784.17	807.69	831.92	856.88	882.59	909.07	936.34
Hourly		12.02	12.38	12.75	13.13	13.53	13.94	14.36	14.78	15.22	15.69	16.15	16.64	17.14	17.65	18.18	18.73
Annual	B	17,253.41	17,771.01	18,304.14	18,853.28	19,418.87	20,001.44	20,601.48	21,219.53	21,856.11	22,511.79	23,187.14	23,882.76	24,599.24	25,337.22	26,097.34	26,880.26
Bi-Weekly		663.59	683.50	704.01	725.13	746.88	769.29	792.36	816.14	840.62	865.84	891.81	918.57	946.12	974.51	1,003.74	1,033.86
Hourly		13.28	13.67	14.08	14.50	14.94	15.39	15.85	16.33	16.81	17.31	17.84	18.38	18.92	19.49	20.08	20.68
Annual	D	21,018.56	21,649.11	22,298.58	22,967.54	23,656.56	24,366.26	25,097.25	25,850.16	26,625.67	27,424.44	28,247.17	29,094.58	29,967.42	30,866.45	31,792.44	32,746.22
Bi-Weekly		808.41	832.66	857.64	883.37	909.87	937.16	965.28	994.24	1,024.06	1,054.79	1,086.43	1,119.02	1,152.59	1,187.17	1,222.79	1,259.47
Hourly		16.17	16.66	17.15	17.67	18.20	18.75	19.30	19.89	20.49	21.09	21.73	22.38	23.05	23.74	24.45	25.19
Annual	G	28,121.28	28,964.91	29,833.86	30,728.88	31,650.74	32,600.27	33,578.28	34,585.62	35,623.19	36,691.88	37,792.64	38,926.42	40,094.22	41,297.04	42,535.95	43,812.03
Bi-Weekly		1,081.59	1,114.04	1,147.46	1,181.88	1,217.34	1,253.86	1,291.47	1,330.22	1,370.12	1,411.23	1,453.56	1,497.17	1,542.09	1,588.35	1,636.00	1,685.08
Hourly		21.63	22.28	22.95	23.64	24.35	25.08	25.83	26.61	27.40	28.22	29.08	29.94	30.84	31.77	32.72	33.70

Appendix E – Capital Improvements Program FY 2018 to FY 2023

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 Capital Improvement Program (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 budget. Capital projects are projects which have an expected life of more than five years and a value of more than $10,000.

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. Impacts on the operating budget are also considered and quantified.

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.
4. Impact on operating budget.

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 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.

HIGHLIGHTS OF PROJECTED CAPITAL EXPENDITURES

Capital expenditures for Administrative, Police, Recreation, Streets, Planning and Facilities are all General Fund projects. Capital expenditures for Sewer and Water fall under Enterprise 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 repair, 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. In FY 2013, the Capital Tax was reduced to $.13 and further reduced to $.12 in FY 2014. The $.12 Capital Tax is expected to raise $2.02 million in revenue for Priority 1 capital projects in FY 2018.

A major initiative of the City is construction of the Westminster Fiber Network. This project is two-fold. The pilot project was completed in FY 2015. This project included engineering and construction for a select group of residential and commercial projects and was funded with benefit assessment monies. The citywide project will provide fiber to all other addresses in the City; it is funded with bond proceeds from a FY 2106 general obligation issuance and a subsidy from the General Fund. The FY 2018 Fiber Fund budget includes $7 million for continued construction of the Westminster Fiber Network.

In FY 2011, the City began a number of significant water supply projects including engineering for the combined Gesell Well and the Little Pipe Creek Intake project, and some preliminary work on the Big Pipe Creek Pipeline and Wellfield project. 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 $56 million project will be funded by the Maryland Department of the Environment (MDE), with approximately $29 million in grant funds, Carroll County Government with $5 million, and the remaining $18 million in bond proceeds. The City has also proposed a separate, but related, $9 million project named the Wastewater Treatment Plant expansion project. The City conducted a Rate Study for both the Water and Sewer Funds in 2009. 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 FY 2018 budget includes funding for a new rate study. There are no rate increases included in the FY 2018 budget.

SUMMARY OF FUNDING SOURCES

GENERAL FUND REVENUES

The list below indicates the General fund revenues used to fund the City's CIP for FY 2018 to FY 2023. General fund revenues consist mainly of taxes and charges for services. Grants consist of funding sources from various Maryland and Federal agencies. This budget anticipates $5,000,000 in new debt for paving and overlay of public roadways.

- General Revenue (GEN)
- Grant (GR)
- Debt (DE)
- Benefit Assessments (BA)

FIBER FUND REVENUES

The list below indicates the Fiber fund revenues used to fund the City's CIP for FY 2018 to FY 2023. Fiber revenues are a result of lease and miscellaneous revenues.

- Fiber Revenues (FF)
- Fiber Debt (FD)

SEWER FUND REVENUES

The list below indicates the Sewer fund revenues used to fund the City's CIP for FY 2018 to FY 2023. Borrowed funds are repaid from sewer rates.

- Sewer Revenue (SR)
- Sewer Benefit Assessment (SBA)
- Grant (GR)
- Debt (DE)

WATER FUND REVENUES

The list below indicates the water fund revenues used to fund the City's CIP for FY 2018 to FY 2023. Borrowed fund are repaid from water rates.

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

FUNDING REQUIREMENTS - ALL PROJECTS							
	2018	2019	2020	2021	2022	2023	Total
GF Revenues	6,471,197	3,680,047	3,621,282	2,609,000	2,407,000	1,945,000	20,733,526
GF Cash Reserves	-	-	-	-			-
GF Benefit Assessment	-	-	-	-			-
GF Debt	1,595,940	797,877	798,857	799,311	798,667	5,250,000	10,040,652
GF Grants	30,000	-	-	120,000	100,000	130,000	380,000
Total General Fund	**8,097,137**	**4,477,924**	**4,420,139**	**3,528,311**	**3,305,667**	**7,325,000**	**31,154,178**
SF Revenues	1,340,000	1,733,000	2,606,690	2,567,357	2,762,357	2,342,357	13,351,761
SF Cash Reserves		-	-	-	-	-	-
SF Benefit Assessment	-	-	500,000	8,500,000	-	-	9,000,000
SF Debt	11,955,000	11,955,000	-	-	-	-	23,910,000
SF Grants	17,505,000	17,505,000	-	-	-	-	35,010,000
Total Sewer Fund	**30,800,000**	**31,193,000**	**3,106,690**	**11,067,357**	**2,762,357**	**2,342,357**	**81,271,761**
WF Revenues	975,000	1,267,000	1,327,333	2,270,000	974,000	450,000	7,263,333
WF Cash Reserves		-	-	-			-
WF Benefit Assessment	1,392,000	1,100,000	1,100,000	100,000	100,000	140,000	3,932,000
WF Debt	-	-	-	-			-
WF Grants	-	-	-	-			-
Total Water Fund	**2,367,000**	**2,367,000**	**2,427,333**	**2,370,000**	**1,074,000**	**590,000**	**11,195,333**
FF Revenues	181,000	518,518	831,588	831,588	831,588	14,136,996	17,331,278
FF Cash Reserves							-
FF Benefit Assessment							-
FF Debt	7,000,000	3,323,138	-	-	-	-	10,323,138
FF Grants							-
Total Fiber Fund	**7,181,000**	**3,841,656**	**831,588**	**831,588**	**831,588**	**14,136,996**	**27,654,416**
	48,445,137	**41,879,580**	**10,785,750**	**17,797,256**	**7,973,612**	**24,394,353**	**151,275,688**

INDIVIDUAL CAPITAL IMPROVEMENT PROJECTS

General Government

Projects	Project	Pri	2018	2019	2020	2021	2022	2023
Technology								
Servers	INF13-1	1	92,000	0	0	0	0	0
Rental Housing Softw are	INF18-1	1	20,000	0	0	0	0	0
VOIP System	INF08-5	2	0	0	58,333	0	0	0
Police								
Vehicles-Police	POL16-1	1	155,000	120,000	120,000	120,000	150,000	0
Records Mgmt System	POL18-1	1	97,048	0	0	0	0	0
Digital Storage Sys	POL18-4	1	45,000	0	0	0	0	0
Phone Recorder	POL18-3	1	20,000	0	0	0	0	0
Computer Aided Dispatch Sys	POL18-2	1	15,428	0	0	0	0	0
Public Works								
Street Overlay Prog.	ST08-2	1	5,000,000	1,500,000	1,500,000	1,600,000	1,600,000	1,600,000
Vehicles-PW	ST18-1	1	218,000	725,000	320,000	360,000	215,000	0
Sidew alk Retrofit	ST08-20	1	65,000	65,000	70,000	70,000	75,000	75,000
Reconstruct SWMP	ST11-01	1	180,043	198,047	207,949	210,000	215,000	215,000
Retaining Walls-Conaw ay,Kemp	ST18-3	1	180,000	100,000	100,000	100,000	100,000	0
St. Dept Building Repairs & Main	ST16-04	1	100,000	0	0	0	0	0
ADA Traffic Light Upgrades	ST16-05	1	50,000	200,000	200,000	0	0	0
Storm Drain System	ST18-04	1	40,000	100,000	100,000	100,000	0	0
Stamped Crossw alks	ST08-16	1	0	32,000	35,000	37,000	40,000	43,000
Grounds Maintenance Roof	ST18-05	1	25,000	0	0	0	0	0
East Main St. Lighting	ST08-6	1	0	10,000	540,000	0	0	0
West Main St. Lighting	ST08-5	1	0	10,000	340,000	0	0	0
Dutterer Parking Lot Resurface	ST16-02	1	10,000	140,000	0	0	0	0
Salt Loading Roof	ST18-07	1	10,000	100,000	0	0	0	0
St Shop Pump Station	ST18-09	1	8,000	15,000	0	0	0	0
Debt Service Refund		1	750,000					
Debt Service-Paving/Other	ST18-12	1	845,940	797,877	798,857	799,311	798,667	5,250,000
Facilities								
Longw ell Bldg HVAC Study/Upg	REC18-2	1	50,000	300,000	0	0	0	0
Longw ell Bldg. Family Ctr Upgra	FA08-4	1	65,000	65,000	10,000	12,000	12,000	12,000
Green's Tot Lot Fencing	REC18-5	2	30,000					
Pool Community Building Roof	FA10-4	2	0	0	20,000	0		0
Parks								
Spin Cycles	REC18-3	1	25,678	0	0	0	0	0
Whispering Meadow ns Equipme	REC18-1	2	0	0		120,000	0	0
Jaycee Park Improvements	REC10-7	2	0	0	0	0	100,000	0
King Park Improvements	REC10-8	2	0	0	0	0	0	130,000
General Fund Total			**8,097,137**	**4,477,924**	**4,420,139**	**3,528,311**	**3,305,667**	**7,325,000**

Capital Improvement Program FY 2018 to FY 2023

Enterprise Operations

Water Capital Improvements		Pri	2018	2019	2020	2021	2022	2023	Beyond
Gesell Well/Little Pipe Crk.	WA08-9	1	1,000,000		0	0	0	0	0
Gesell Well Stream Rehab	WA18-06	1	500,000	0	0	0	0	0	0
DE Filter Rehab	WA18-05	1	200,000	1,000,000	1,000,000	0	0	0	0
New Wtr. Supply Source Dev.	WA02-03	1	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Watershed Esmt. Purchase Prog	WA00-03	1	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Servers	INF13-1	1	92,000	0	0	0	0	0	0
Storage Tank Mixing Project	WA18-04	1	90,000	90,000	90,000	90,000	0	0	0
Veh.&Equip. Replacement	WA92-91	1	115,000	115,000	75,000	50,000	40,000	0	310,000
Intake Screening Project	WA18-03	1	30,000		0	500,000	0	0	0
Security Fencing-Old Water Tre	WA18-02	1	25,000	0	0	0	0	0	0
Security Fencing-Well 8	WA18-07	1	15,000	0	0	0	0	0	0
Taste and Odor Treatment (GAC	WA18-01	2	0	800,000	0	0	0	0	0
New Meter Software and Meter	WA17-01	2	0	50,000	250,000	250,000	250,000	250,000	500,000
Rt. 27 Water Main	WA03-04	2	0	0	24,000	1,170,000	0	0	0
Interzone Main	WA01-06	2	0	12,000	600,000		0	0	0
VOIP System	INF08-5	2	0	0	58,333	0	0	0	0
WTP Storage Buildings	WA15-02	2	0	0	30,000	0	0	0	0
Park Ave. Water Main	WA93-08	2	0	0	0	4,000	196,000	0	0
Winter St. Water Main	WA93-11	2	0	0	0	4,000	196,000	0	0
W. George St.Water Main	WA99-05	2	0	0	0	2,000	92,000	0	0
New Storage Facility-Downtown	WA92-98	2	0	0	0	0	0	40,000	600,000
Ridge Rd. Water Main	WA96-08	2	0	0	0	0	0	0	990,000
MD140 Parallel Wtr. Main	WA02-05	2	0	0	0	0	0	0	800,000
John St. Wtr. Main Repl.	WA99-06	2	0	0	0	0	0	0	660,000
Sophia Ave Water Main	WA98-01	2	0	0	0	0	0	0	580,000
Main St Main			0	0	0	0	0	0	560,000
Water Fund Total			**2,367,000**	**2,367,000**	**2,427,333**	**2,370,000**	**1,074,000**	**590,000**	**5,300,000**

Capital Improvement Program FY 2018 to FY 2023

Enterprise Operations

Wastewater Capital Improve	Project	Pri	2018	2019	2020	2021	2022	2023	Beyond
WWTP Upgrade/ENR	SE08-3	1	26,720,000	26,720,000	0	0	0	0	0
WWTP Upgrade-Septage (Count	SE15-01	1	2,740,000	2,740,000	0	0	0	0	0
Sewer System Rehab.	SE08-1	1	600,000	600,000	600,000	600,000	600,000	600,000	600,000
Rehab. Pump Sta. No. 15	SE08-7	1	500,000	0	0	0	0	0	0
Veh.& Equip. Replacement Prog	SE08-6	1	118,000	75,000	206,000	175,000	420,000	0	720,000
Servers	INF13-1	1	92,000	0	0	0	0	0	0
Pump Station Upgrades	SE15-1	1	30,000	30,000	30,000	30,000	30,000	30,000	60,000
WWTP Plant Expansion	SE10-3	2	0	0	500,000	8,500,000	0	0	0
Upgrade Pump Sta. No. 12	SE08-4	2	0	500,000	0	0	0	0	0
Debt Service		2	0	478,000	1,462,357	1,462,357	1,462,357	1,462,357	23,397,712
New Meter Software & Meter U	SE17-01	2	0	50,000	250,000	250,000	250,000	250,000	500,000
VOIP System	INF08-5	2	0	0	58,333	0	0	0	0
Roof Replacement-Bldg 3	SE14-2	2	0	0	0	50,000	0	0	0
Sewer Fund Total			**30,800,000**	**31,193,000**	**3,106,690**	**11,067,357**	**2,762,357**	**2,342,357**	**25,277,712**

Capital Improvement Program FY 2018 to FY 2023

FIBER FUND

Fiber Capital Improvements	Project	Pri	2018	2019	2020	2021	2022	2023
Construction & Engineering	FI15-01	1	7,000,000	3,323,138				
Debt Service			181,000	518,518	831,588	831,588	831,588	14,136,996
Fiber Fund Total			**7,181,000**	**3,841,656**	**831,588**	**831,588**	**831,588**	**14,136,996**
ALL FUNDS			**2018**	**2019**	**2020**	**2021**	**2022**	**2023**
General Government Total			**8,097,137**	**4,477,924**	**4,420,139**	**3,528,311**	**3,305,667**	**7,325,000**
Water Fund Total			2,367,000	2,367,000	2,427,333	2,370,000	1,074,000	590,000
Sewer Fund Total			30,800,000	31,193,000	3,106,690	11,067,357	2,762,357	2,342,357
Fiber Fund Total			**7,181,000**	**3,841,656**	**831,588**	**831,588**	**831,588**	**14,136,996**
All Funds			**48,445,137**	**41,879,580**	**10,785,750**	**17,797,256**	**7,973,612**	**24,394,353**

INDIVIDUAL CAPITAL IMPROVEMENT PROJECT DESCRIPTIONS

CITY OF WESTMINSTER CAPITAL IMPROVEMENTS PROGRAM- GENERAL

FY 2018 FUNDED PROJECTS

Project Name: Information Technology Equipment-$92,000
Project Numbers: INF13-1
These items are capital leases for equipment related to Voice over Internet systems and technology servers and systems. These capital leases are expensed evenly between the General, Water and Sewer funds. This equipment includes Server Hosts, Switches, Receivers, Data Backup Hardware, Disaster Recovery Software and various other pieces of equipment.

Project Name: Rental Licensing Housing Software-$20,000
Project Numbers: INF18-1
This item is software to replace the existing rental housing software. It is anticipated that this software will be an extension of the City's current financial suite software and will integrate with the City's general ledger and cashiering modules. The software will generate rental housing license applications, renewals, late notices and necessary reports. In addition, the web extensions version will give users the capability to use the system online.

Project Name: Replacement Police Vehicles-Public Safety -$155,000
Project Number: POL08-1
The Police Department expects to replace five vehicles: one sedan and four utility vehicles. These items are funded through the priority one capital tax. Outfitting the vehicles is included in the start-up cost. Recurring annual costs include maintenance, insurance, gasoline, computer parts. Recurring savings includes repairs made had no new purchases been made. Useful lives are 10 years.

Project Name: Software Replacement-$177,476
Project Number: POL18-1, POL18-2, POL18-3, POL18-4
The Police Department expects to replace and add software in four areas. This software includes Online Records Management System, Computer Aided Dispatch System, Communications Recordation System and the Digital Storage System. The Department is currently piggybacking the Carroll County Sheriff's Record Management System and Computer Aided Dispatch System and has been advised they will discontinue use next year. The Communications Recordation System has reached the end of its useful life and must be replaced. The Digital Storage System has reached its limits and must be replaced. Recurring annual costs include maintenance and upgrades. Useful lives range from 5 – 10 years.

Project Name: Street Overlay – Street Dept.-$5,000,000
Project Number: ST08-2
This project includes design and construction of overlay for various streets and alleys in Westminster and is performed in conjunction with upgrades to handicap ramps where required. A Pavement Conditions Index has been completed. Due to past heavy winters, many streets are in very poor repair. Extensive work is necessary to ensure roads are maintained. This work is completed by outside contractors. These item is to be funded with bond proceeds (debt). Useful lives are 15 years.

Project Name: Vehicle and Equipment Replacement – Street Dept.-$218,000
Project Number: ST08-1
This is the routine replacement of vehicles and equipment. These items and maintenance and additional expenses are funded through priority one real property taxes. Annual recurring costs of maintenance, insurance and gas of $35,000 is expected to impact the operating budget. Annual savings of $35,000 is expected to be realized in

vehicle repair costs. This year's budget includes a light tower, grounds trailer, mower, reserve plow and a dump truck. Useful lives are 10 – 20 years.

Project Name: Sidewalk Retrofit – Street Dept.-$65,000
Project Number: ST08-20
Retrofit of city sidewalks and installation of new sidewalks and ADA ramps has been an ongoing goal of the City. Flat work is about $12.00 per square foot and handicap ramps are $17.00 per square foot to remove and replace. This project creates safer pedestrian travel routes. These items are funded through priority one real property taxes. Impact to the operating budget includes $10,000 maintenance costs. Useful life is 15 years.

Project Name: Reconstruct Storm Water Management Ponds – Street Dept.-$180,043
Project Number: ST11-01
This project is recurring annual expense to repair and replace leaking pipes at Storm Water Management pond overflows and dredge at various locations throughout the City. This project also addresses State-mandated storm water management regulations. The City has partnered with Carroll County Commissioners and other municipalities to address the State mandates. This project is funded with priority one tax revenues. Operating impacts include annual recurring costs of mowing and maintenance in the amount of $180,000. Useful life is 25 years.

Project Name: Retaining Walls – Street Dept.-$180,000
Project Number: ST18-1
This project will replace the retaining wall on Kemper Avenue at Carroll Street, the retaining wall at the Conaway Parking Lot, and the retaining wall at City Park. All of these walls are deteriorating. Some of the walls have been damaged by motorists and some are creating flooding issues onto private property. Temporary fixes have been used in some cases. Useful lives are 50 years.

Project Name: Street Department Building Repairs and Maintenance – Street Dept.-$100,000
Project Number: ST16-04
This project includes painting the exterior and repairing the floors and walls of the Street Department Building. This project includes and inspection of the floors and lifts and anticipates additional needed repairs. This project is funded with priority one tax revenues. Impacts to the operating budget include $2,000 maintenance on the lift per year. Annual savings realized is $25,000 in equipment repairs that would be needed to be made at a commercial garage. Useful life is 20 years.

Project Name: ADA Pedestrian Upgrades - Street Dept.-$50,000
Project Number: ST16-05
This project will update audible pedestrian signals at all traffic signs to comply with expected State laws. The City is responsible for nine signalized intersections. This project is funded with priority one tax revenues. Useful life is 20 years.

Project Name: Storm Drain System - Street Dept.-$40,000
Project Number: ST18-04
This project will design and build storm drainage system in areas that currently do not have any. This will include Ward Avenue, Hersh Avenue, Shaffer Avenue, James Street, Kemper Avenue, Milton Avenue, Webster Street, 24th Street and Old Manchester Road. This project is funded with priority one tax revenues. Useful life is 50 years.

Project Name: Grounds Maintenance Roof - Street Dept.-$25,000
Project Number: ST18-05

This project will replace the existing rubber roof on the Grounds Maintenance Building. The existing roof is leaking during rain events and could cause structure damage. The existing roof is past its useful life. This project is funded with priority one tax revenues. Useful life is 30 years.

Project Name: Dutterer Parking Lot Resurface - Street Dept.-$10,000
Project Number: ST16-02
This project is to mill and overlay the Dutterer Park parking lot. The pavement will be pervious surface to comply with new storm water regulations. This project is funded by priority one tax revenues. Useful life is 15 years.

Project Name: Salt Loading Roof - Street Dept.-$10,000
Project Number: ST18-07
This project is to place a roof over the area where road salt is loaded into trucks at 105 Railroad Avenue. This roof will help eliminate spilled salt from entering storm drains from rain or snow. The drain will be disconnected from the storm drain system and tied into the sanitary system. When "V" box spreaders are not on trucks, they will be stored in this area to keep rain from washing any pollutants into the storm drain system. Also, the sweeper dumpster will be placed so that any liquids coming out of the dumpster will not enter the storm drain system. Useful life is 25 years.

Project Name: Street Shop Pump Station - Street Dept.-$8,000
Project Number: ST18-09
This project would add an underground pump station to the Street Department to control storm water run-off. The pump station would be connected to sanitary sewer to eliminate storm water run-off from getting to the storm drain system. New regulations do not permit any contaminated water to reach the storm drain system. While reviewing the Storm Water Pollution Prevention Plan, stains were noted by the dumpster and salt loading area. Useful life is 50 years.

Project Name: Longwell Bldg. HVAC Study and Upgrade-$50,000
Project Number: FA18-2
This project entails an engineering study to develop and/or upgrade the HVAC system at the Longwell Building. Currently, the gymnasium is not included in the heating/cooling layout. The system has been pieced together over several decades and is not efficient. It is expected that the study will deliver a solution to the current heating and cooling issues. It is expected that this line item will be funded in future years to complete the replacement/upgrade to the system.

Project Name: Longwell Bldg. Upgrades-$65,000
Project Number: FA08-4
This project includes changes to the interior of the Longwell Building to include moving interior walls to improve the entrance and flow of customer traffic, upgrades to the locker rooms, showers and bathrooms, enlarge the yoga studio, repaint stairwells, 2nd floor lobby and replace stair treads. This project is expected to be funded over the next two years.

Project Name: Green's Tot Lot Fence Replacement-$30,000
Project Number: RE18-5
This project will replace the fence surrounding Green's Tot Lot. This project is dependent on award of Program Open Space grant. Useful life is 20 years.

Project Name: Spin Cycles-$25,678
Project Number: RE18-3

This project will replace fifteen spin cycles. The cycle's being replaced are 18-20 years old. As cycles fall into disrepair, class attendants are being turned away. Currently, there is more interest in classes than there are bikes available. Useful lives are 15 years.

FY 2018 UNFUNDED PROJECTS

Project Name: Stamped Crosswalks – Street Dept.
Project Number: ST08-16
This project is to replace existing brick crosswalks with stamped thermo plastic. The brick crosswalks are deteriorating due to weather and traffic. The stamped thermo plastic will hold up better to snow removal and climate change. The current rate is $20.00 per square foot. The City has over 12,000 square feet of crosswalks. One major intersection a year will cost $26,000. This project is scheduled for 2019 and later. It will be funded with priority one real property taxes.

Project Name: East Main St. Lighting – Street Dept.
Project Number: ST08-6
This project includes installation of pedestrian level lighting at 26 locations as the final phase of the SHA reconstruction project. Lights are $16,000 per pole, fixture and electric. During the street reconstruction, the State Highway administration installed hand-boxes which will permit access for the installation of electrical conduit for the light fixtures. This project will improve visibility along the streets and at the crosswalks, thereby improving safety and access for both pedestrians and motorists. This project is scheduled for 2019 and later.

Project Name: West Main St. Lighting – Street Dept.
Project Number: ST08-5
This project includes installation of pedestrian level lighting at 17 locations as the final phase of the SHA reconstruction project. Lights are $16,000 per pole, fixture and electric. Lights will be installed at each of the crosswalks along West Main Street from Pennsylvania Avenue to the intersection of West Main Street with Old New Windsor Road and Uniontown Road. During the street reconstruction, the State Highway administration installed hand-boxes which will permit access for the installation of electrical conduit for the light fixtures. This project will improve visibility along the streets and at the crosswalks, thereby improving safety and access for both pedestrians and motorists. This project is scheduled for 2019 and later.

Project Name: Westminster Square Garage – Facilities Dept.
Project Number: ST18-10
This project includes repairs to the garage deck to include pressure washing and sealing. This is a recurring maintenance project that should be completed bi-annually. This project is not funded in FY 2018.

Project Name: Longwell Garage – Facilities Dept.
Project Number: ST18-11
This project includes repairs to the garage deck to include pressure washing and sealing. This is a recurring maintenance project that should be completed bi-annually. This project is not funded in FY 2018.

Project Name: Wakefield Development – Facilities Dept.
Project Number:
The City acquired a public golf course through an agreement with the foreclosing bank. The Mayor appointed a Task Force to develop a Request for Proposal for development and funding into a viable use for the City. The Task Force presented their findings to Mayor and Council in fiscal year 2017. This project will fund development costs, engineering costs and property maintenance. This project is not funded in FY 2018.

Project Name: Pool Community Building Improvements - Recreation Dept.
Project Number: REC10-4
This project is to replace the kitchen and roof in the Pool Community Building. This project is scheduled for 2020. This project is funded by Program Open Space and Community Parks and Playgrounds grants.

Project Name: Whispering Meadows Equipment - Recreation Dept.
Project Number: REC18-1
This project is to replace the playground equipment at Whispering Meadows Park. The current equipment was installed in 2006. This parks serves approximately 8,000 children. This is part of a 15 year replacement schedule. This project is scheduled for FY 2021.

Project Name: Jaycee Park Improvements- Recreation Dept.
Project Number: REC10-7
This project is to repair the parking lot, redevelop the multi-purpose fields, replace fencing and replace the lights with energy saving lights at the Jaycee Park. This project is funded by Program Open Space, Community Parks and Playgrounds grants and Maryland Energy grants. This project is scheduled for FY 2022.

Project Name: King Park Improvements- Recreation Dept.
Project Number: REC10-8
This project is to resurface the tennis and basketball courts at the King Park. This project is scheduled for FY 2023. This project is funded by Program Open Space, Community Parks and Playgrounds grants.

CITY OF WESTMINSTER CAPITAL IMPROVEMENTS PROGRAM- FIBER

Project Name: Fiber Project-$7,000,000
Project Number: INF13-2
This project will provide dark fiber for lease to provide high speed internet services to residential and commercial sites located in the City. This project is funded with sale of bonds.

CITY OF WESTMINSTER CAPITAL IMPROVEMENTS PROGRAM- WATER

FY 2018 FUNDED PROJECTS

Project Name: Gesell Well/Little Pipe Creek-$1,000,000
Project Number: WA08-9
This project is for a Well Treatment Building for the Gesell property. This project provides a significant contribution, up to 400,000 gallons per day of additional water. Impact on the operating budget includes $5,000 for utilities and maintenance. Indirect revenues are increase in real property taxes as this project adds capacity to the drinking water system which will increase new building.

Project Name: Gesell Well Stream Rehabilitation -$500,000
Project Number: WA18-06
This project is to rehabilitate the stream affected by the Gesell Well. This project is necessary in order to draw higher quantities from the well.

Project Name: Diatomaceous Earth Filter Rehabilitation -$200,000
Project Number: WA18-06
This project is to rehabilitate the Diatomaceous Earth Filter in wells 1, 2, and 5. The filters have exceeded their useful lives and replacement parts are no longer available.

Project Name: New Water Supply Source Development-$200,000
Project Number: W02-03
This project is for new water supply source development. The project includes Big, Little Pipe Creek and potential ground water sources. The City must continually search for new water supply sources in order to increase capacity.

Project Name: Watershed Easement Purchase Program-$100,000
Project Number: W00-03
This is for the purchase of water quality protection easements in the Cranberry Branch and West Branch watersheds. This is for Cranberry Branch and West Branch watersheds. The Cranberry Branch and West Branch are two tributaries which are surface water supplies for the City's public drinking water, and drain directly to the Water Treatment Plant. Easements adjacent to the tributaries would allow the City to protect the public drinking water from such events as the summer 1999 sludge spill in the Cranberry Branch. Watershed protection is also one of the options available to meet EPA standards for the Water Treatment Plant.

Project Name: Information Technology Equipment-$92,000
Project Numbers: INF13-1
These items are capital leases for equipment related to Voice over Internet systems and technology servers and systems. These capital leases are expensed evenly between the General, Water and Sewer funds. This equipment includes Server Hosts, Switches, Receivers, Data Backup Hardware, Disaster Recovery Software and various other pieces of equipment.

Project Name: Storage Tank Mixing Project-$90,000
Project Number: WA18-04
This project to provide potable water storage tank mixing for the purpose of chlorine disinfection by-product reduction. Mixing systems will be needed at High Zone, Hook Road, College and Sawgrass tanks.

Project Name: Vehicle and Equipment Replacement-$115,000
Project Number: W92-21
This is the routine replacement of trucks funded from the water fund for water plant and utility Maintenance (water). This year's budget includes one utility truck for the Water Department and half the cost of two utility trucks for the Utility Maintenance Department.

Project Name: Intake Screening Project-$30,000
Project Number: WA18-04
This project provides intake screens to protect aquatic life and is a requirement of the Maryland Department of the Environment. The screens keep fish and fish eggs from entering the treatment plant.

Project Name: Security Fencing-$40,000
Project Number: WA18-02, WA18-07
This project provides security fencing at Well 8 and at the old Water Treatment Plant.

FY 2018 Unfunded Projects

Project Name: Taste and Odor Treatment (GAC)-
Project Number: WA18-01
This project involves a means to reduce and remove taste and odor causing compounds in the potable water supply. This project is scheduled for FY 2019.

Project Name: New Meter Software and Meter Upgrade
Project Number: WA17-01
This project includes purchasing and implementing new meter reading software which will be cloud-based and implementation of a meter replacement plan. This project is scheduled to start in FY 2019.

Project Name: Rt. 27 Water Main
Project Number: WA03-04
This project is for the design and construction of 16" ductile iron water main to replace existing asbestos concrete pipe along Rt. 27 form Hahn Rd. to Tuck Rd. This section of water main on Rt. 27 has broken several times in recent year and is a critical feed line. When this section of main develops a leak, the entire system is affected with great loss of water and pressure. This project is scheduled for FY 2020.

Project Name: Interzone Main
Project Number: W01-06
This is for the design and construction of a water main connecting various water zones in the service area along Maryland Route 140. Construction of an interzone connector is necessary to better equalize pressure and system operations. This may also lessen pumping requirements. This project is scheduled for FY 2019.

Project Name: Storage Building
Project Number: WA15-02
This project includes design and construction of a storage building at the existing facility. This project is scheduled for FY 2020.

Project Name: Park Ave. Water Main
Project Number: W93-08
This project is for design and construction of a 6" water main as a replacement for two 4" mains. This is Park Ave. from W. Green St. to W. George St. Both of the mains were installed before 1934. One of the mains has a blow off valve, but the other doesn't. This contributes to an undesirable taste in the water due to incomplete flushing. The project will create a loop in the system, allowing complete flushing of the line. The length of replacement pipe is 750 feet. The City will maintain only one line instead of two. This project is scheduled for FY 2021.

Project Name: Winter St. Water Main
Project Number: W93-11
This project is for the replacement of an existing 4" main with a 6" main. This is for Winter St. from Railroad Ave. to John St. The existing main is high maintenance and problematic due to old dead end lines. In addition, this project will supply a fire hydrant that is currently fed from Main St., thereby increasing its flow rate if other hydrants on Main St. are used. The project also completes a loop in the distribution system. The design and engineering was funded in FY 98-99. This project is scheduled for FY 2021.

Project Name: W. George Street Water Main
Project Number: W99-05
This project if for design and construction of a 4" water main. This is from W. George St. to Chase St. This water main in the alley serves two apartment buildings on Chase St. and is in need of replacement. This project will replace about 350 ft. of pipe with P.V.C. pipe. This project is scheduled for FY 2021.

Project Name: New Storage Facility Downtown
Project Number: W92-98

This project is for design and construction of an additional finished water storage facility to be located in downtown Westminster. The project will boost stored volume for fire suppression. A site has not been selected for this facility. This project is scheduled for FY 2023.

Project Name: Ridge Road Water Main
Project Number: W96-08
This project is for design and construction of an 8" and 6" water main as a replacement for an old 2" and 4" main. This is for Old New Windsor Rd. to Westmoreland St. to the dead end of the line on Ridge Rd. The existing mains are old, and tapped on a fire hydrant lateral. Some of it is asbestos concrete pipe, and some of the line is under trees. The length of replacement pipe is 1,882 feet.

Project Name: MD 140 Parallel Water Main
Project Number: W02-05
This is for the design and construction of water main connection various water zones in the service area along the MD Route 140 area. Construction of a parallel main is necessary to better equalize pressure and system operations.

Project Name: John Street Water Main Replacement
Project Number: W99-06
This is for design and construction of a 6" water main replacement. This will be along John Street, between its intersections with W. Main Street and Winters Alley. This will lower our maintenance and increase our supply to the area. We will have one tap on W. Main when the W. Main St. water main is upgraded under W92-35. This project will be about 350 feet of pipe.

Project Name: Sophia Ave. Water Main
Project Number: W98-01
For design and construction of 8" ductile iron water main, replaces existing asbestos concrete pipe. This is for Fairfield Ave. to Gist and Washington Rd. This water main on Sophia Ave. broke three times in 1999, and numerous times in the last five years. This job will replace 2,172 feet of pipe.

Project Name: Main Street Water Main Upgrade
Project Number: W92-35
This project is the design and construction to upgrade and existing water main to 12". This is Main Street from Longwell Ave. to Pennsylvania Ave. Increased water main size is required for fire protection. The main was not upgraded when the street was reconstructed. The upgrade comprises 2,300 linear feet.

CITY OF WESTMINSTER CAPITAL IMPROVEMENTS PROGRAM- SEWER

FY 2018 FUNDED PROJECTS

Project Name: WWTP Upgrade/ENR-$26,720,000
Project Number: SE08-3
This project is to remove enhanced nutrients at the wastewater treatment plant. Currently the Maryland Department of the Environment requires the wastewater plant to meet a total nitrogen (TN) limit of 8 mg/l on a yearly average and a total phosphorous (TP) limit of 2mg/l on a monthly average. Newly proposed TN and TP limits are going to be 3.0 mg/l and .03 mg/l. An Enhanced Nutrient Removal upgrade will be needed to meet the new regulation. This project is funded through Bay Restoration grants and Maryland Water Quality Revolving loans.

Project Name: WWTP Upgrade/ENR County Portion-$2,740,000
Project Number: SE15-01
This is at the wastewater treatment plant. Currently the Maryland Department of the Environment requires the wastewater plant to meet a total nitrogen (TN) limit of 8 mg/l on a yearly average and a total phosphorous (TP) limit of 2mg/l on a monthly average. Newly proposed TN and TP limits are going to be 3.0 mg/l and .03 mg/l. An Enhanced Nutrient Removal upgrade will be needed to meet the new regulation. This portion is for upgrades to the part of the facility that Carroll County utilizes. Carroll County is funding this project.

Project Name: Sewer System Rehabilitation-$600,000
Project Number: SE08-1
This project includes design and construction of the sewer system rehab projects though out the entire collection system. This reduces inflow and infiltration into the sanitary sewer from ground water and other sources due to the leaks in old pipes. An Inflow and Infiltration televising study was performed in FY 2013 that identified specific areas of rehabilitation listed below. Estimates are per the completed report. The entire collection system covers approximately 40 miles.

2015: Joint grouting $ 36,613. Series 14 rehabilitation $ 190,000, Series 17, 12 and 15 rehabilitation $ 220,000
2016: Series 13 replacement mainline 50% cost $ 600,000
2017: Series 13 replacement mainline 50% cost $ 600,000

This reduces flow surges during storm events so that only sewerage is treated instead of groundwater and storage. Corrective work will lower operating costs due to decreased flows. This will extend the life of the facility for treatment of only sewage.

Project Name: Rehabilitate Pump Station # 15-$500,000
Project Number: SE08-7
This project proposes the replacement of the existing pump at station # 15. This pump is located on Poole Road of Route 97. The pumps have been repaired in the past, but now replacement is necessary. Additionally, the development of new homes in the area will result in increased flows. Development in the area could necessitate relocation of the entire facility. Relocation costs would be borne by the developer.

Project Name: Vehicle and Equipment Replacement Program-$118,000
Project Number: SE08-6
This is for routine replacement of vehicles for Wastewater Treatment Plant and Utility Maintenance (sewer). Routine replacement of vehicles is required to minimize operation and maintenance cost, and to ensure that equipment and vehicles are reliable. Recurring annual costs include $10,000 for insurance, gas and maintenance. This year's budget includes a 4" portable pump, BNR mixers, and half the cost of two utility trucks for the Utility Maintenance Department.

Project Name: Information Technology Equipment-$92,000
Project Numbers: INF13-1
These items are capital leases for equipment related to Voice over Internet systems and technology servers and systems. These capital leases are expensed evenly between the General, Water and Sewer funds. This equipment includes Server Hosts, Switches, Receivers, Data Backup Hardware, Disaster Recovery Software and various other pieces of equipment.

Project Name: Pump Station Upgrades-$30,000
Project Number: SE15-1
This project is a recurring project to make various pump station upgrades as the facilities age.

FY 2018 Unfunded Projects

Project Name: Wastewater Plant Expansion
Project Number: SE10-3
This project will increase the capacity of the treatment plant from 5.0 MGD to 6.5 MGD at the wastewater treatment plant. Currently the treatment plant is greater than 80% of its capacity. An expansion will be required when plant flows reach 5.0 MGD. This project is scheduled for FY 2020.

Project Name: Upgrade Pump Station # 12
Project Number: SE08-4
This project is to upgrade pump station 12 to install two new submersible pumps, a new wet well, valve vault and piping. Pump station # 12 is located on Old Bachman's Valley Road, adjacent to the West Branch Trade Center Industrial Park. These upgrades are recommended in the December 2000 "Infrastructure Assessment Report" conducted for the City by Stearns and Wheler, LLC, for economic development in the Route 97 Corridor. This project could be funded by contributors to the sewer shed and development. This project is scheduled for FY 2019.

Project Name: New Meter Software and Meter Upgrade
Project Number: SE17-01
This project includes purchasing and implementing new meter reading software which will be cloud-based and implementation of a meter replacement plan. This project is scheduled to start in FY 2019.

Project Name: Roof Replacement Building 3
Project Number: SE14-2
This project replaces the roof on Building 3. This project is scheduled to start in FY 2021.

DEBT RELATED TO CAPITAL PROJECTS

Debt Instrument	Project Name	Balance June 30, 2017	Future Payments			
			FY2018		FY2019	
			Principle	Interest	Principle	Interest
General						
2005 Infrastructure Bond A	Green St Paving	3,087,900	186,100	139,270	190,500	131,453
2012 Infrastructure Bond B	Parking Garages	948,400	156,700	18,056	163,500	15,989
2017 Infrastructure Bond	Road Paving	-	167,500	117,377	202,500	137,680
Total General Fund		*4,036,300*	*510,300*	*274,703*	*556,500*	*285,122*
Water						
Drinking Water Bond 2000	Westminster Carfaro W	308,600	74,206	12,189	76,135	10,182
Drinking Water Bond 2007	Cranberry WTP Upgrade	5,451,965	574,768	81,568	580,516	75,820
Drinking Water Bond 2008	Medford Quarry Emerge	2,794,136	224,975	81,019	230,374	75,619
Total Water Fund		*8,554,701*	*873,949*	*174,776*	*887,025*	*161,621*
Fiber						
Fiber Infrastructure Bond A	City-wide Broadband N	5,375,840	-	181,000	-	518,000

Appendix F – Budget Ordinance

Sponsored By: Kevin R. Utz, Mayor
Suzanne P. Albert, Council President

ORDINANCE NO. 879

OF THE MAYOR AND COMMON COUNCIL OF WESTMINSTER, MARYLAND APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING JULY 1, 2017 AND ENDING JUNE 30, 2018.

WHEREAS, in accordance with the requirements of Md. Code Ann., Title 5 of the Local Government Article, and Section 41 of the Charter of the City of Westminster and Chapter 20 of the Code of the City of Westminster , it is the determination of the Mayor and Common Council that an ordinance should be enacted to budget and appropriate funds for the several programs and purposes for which the City of Westminster must provide in the fiscal year beginning July 1, 2017, and ending June 30, 2018 ("Fiscal Year 2018") and to set the property tax rates for the said Fiscal Year 2018; and,

WHEREAS, the Mayor, as required by the City Charter, on or before the 15th of June, 2017 prepared and presented to the Common Council a proposed budget outlining the anticipated expenditures and transfers for Fiscal Year 2018. The budget includes the estimated revenues and other financing sources required and establishes the proposed tax rate for all real property taxes; and,

WHEREAS, the Common Council will hold and a public hearing on April 24, 2017 after notice thereof in a newspaper having general circulation in Westminster.

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Common Council of the City of Westminster:

Section 1: That from and out of the moneys and balances known to be in the General Fund, Capital Fund, Water Fund, Sewer Fund, Fiber Fund, and Public Housing Fund of the City of Westminster, Maryland, and from all moneys anticipated to come into all funds during the twelve (12) month period ending June 30, 2018, there shall be, and hereby are, appropriated the following sums for use by the several departments and offices of the City, and for the objects and purposes for which the City must provide during Fiscal Year 2018.

GENERAL FUND REVENUES

Taxes	$10,764,551
Licenses and Permits	560,730
Intergovernmental	1,568,427
Charges for Services	591,590
Fines & Forfeitures	217,500
Miscellaneous Income	119,000
Transfers	(185,000)

GENERAL FUND APPROPRIATIONS BY ACTIVITY

Community Support	$ 56,374
Facilities	260,273
Finance	171,881
Executive & Legislative	533,123
Human Resources	129,009
Planning, Zoning & Development	421,579
Housing & Preservation Services	171,604
Public Safety Department	6,892,415
Public Works	3,341,008
Recreation & Parks	1,237,609
Technology	311,154

Total General Fund Revenues	$13,636,798
Total General Fund Appropriations	$13,526,029
Difference	$ 110,769

CAPITAL FUND REVENUES

Taxes	$ 2,027,381
Licenses and Permits	238,839
Intergovernmental	596,000
Other Financing Sources	5,000,000

CAPITAL FUND APPROPRIATIONS BY ACTIVITY

Public Safety Department	$ 332,476
Public Works	7,481,983
Recreation & Parks	25,678
Technology	112,000
Facilities	145,000

Total Capital Fund Revenues	$ 7,862,220
Total Capital Fund Appropriations	$ 8,097,137
Difference	$ (234,917)

WATER AND SEWER FUNDS

WATER FUND REVENUES

Small Meter – City	1,841,491
Small Meter - County	1,236,688
Large Meter - City	1,107,735
Large Meter – County	698,503
Penalties and Fees	274,850
Miscellaneous Income	274,772
Benefit Assessment Fees	379,539

WATER FUND APPROPRIATIONS BY ACTIVITY

Community Support	$ 12,374
Facilities	64,673
Finance	275,702
Executive & Legislative	358,230
Human Resources	155,776
Planning, Zoning & Development	124,079
Public Works	211,345
Technology	446,214
Utilities	824,058
Water	5,070,752

Total Water Fund Revenues	$ 5,813,578
Total Water Fund Appropriations	$ 7,543,203
Difference	$(1,729,625)

SEWER FUND REVENUES

Small Meter – City	$2,500,000
Small Meter – County	1,550,000
Large Meter – City	1,200,000
Large Meter – County	800,000
Reclaimed Water-County	20,500
Penalties and Fees	297,650
Miscellaneous Income	38,000
Benefit Assessment Fees	390,118
Grants	17,505,000
Other Financing Sources	11,955,000

SEWER FUND APPROPRIATIONS BY ACTIVITY

Community Support	$ 12,375
Facilities	64,673
Finance	275,702
Executive & Legislative	373,594
Human Resources	154,986
Planning, Zoning & Development	124,079
Public Works	210,595

Technology	446,214
Utilities	888,058
Wastewater	33,160,754

Total Sewer Fund Revenues	$36,256,268
Total Sewer Fund Appropriations	$35,711,030
Difference	$ 545,238

PUBLIC HOUSING FUNDS

The City receives Federal funds to provide Federal rental assistance to limited income residents.

PUBLIC HOUSING FUND REVENUES

Housing Assistance Payments	$1,780,388
HUD Administrative Fee Distribution	210,730
Miscellaneous Income	10,000
Transfers	75,000

PUBLIC HOUSING FUND EXPENDITURES

Salaries & Benefits	$ 218,825
Administration	32,850
Housing Assistance Payments	1,780,595
Facilities	43,848

Total Housing Fund Revenues	$2,076,118
Total Housing Fund Expenditures	$2,076,118
Difference	

FIBER INFRASTRUCTURE FUND REVENUES

Provider Fees	$ 394,519
Other Financing Sources	7,000,000
Transfers	110,000

FIBER INFRASTRUCTURE FUND EXPENDITURES

Public Works	$ 61,139
Technology	30,766
Fiber	7,412,614

Total Fiber Fund Revenues	$7,504,519
Total Fiber Fund Expenditures	$7,504,519
Difference	$ NONE

Section 2: That the Tax Levy for the tax year beginning July 1, 2017 and ending June 30, 2018 shall be: (a) a tax of FIFTY FOUR AND FIFTY-SIX HUNDREDTHS CENTS (54.56) on every One Hundred Dollars of the assessed value of all real property within the corporate limits of the City of Westminster, Maryland, and a tax of ONE HUNDRED SIX AND FOURTY HUNDREDTHS CENTS (106.40 CENTS) on every One Hundred Dollars of the assessed value of all personal property and a tax of ONE HUNDRED THIRTY SIX AND FOURTY HUNDREDTHS CENTS (136.40 CENTS) on every One Hundred Dollars of the assessed value of all public utility operating property within the corporate limits of the City of Westminster, Maryland, subject to assessment and taxation, shall be levied for the use of The Mayor and Common Council of Westminster, for its general purposes as authorized by Section 41 of the Charter of the City of Westminster.

(b) That a special tax of ONE AND FORTY-FOUR HUNDREDTHS CENTS (1.44 CENTS) on every One Hundred Dollars of the assessed value of all real property within the corporate limits of the City of Westminster, Maryland, and a special tax of THREE AND SIXTY HUNDREDTHS CENTS (3.60 CENTS) on every One Hundred Dollars of the assessed value of all personal property and public utility operating property within the corporate limits of the City of Westminster, Maryland, subject to assessment and taxation, shall be levied for the purposes of paying for the light and water used by The Mayor and Common Council of Westminster, as authorized and directed by Section 31 of the Charter of the City of Westminster.

Section 3. That the taxes levied for the aforesaid respective purposes for the tax year beginning July 1, 2017 and ending June 30, 2018, shall be due and payable July 1, 2017 and shall be subject to interest beginning October 1, 2017 at the rate of 2/3 of 1 per centum for each month or fraction thereof until paid, and additionally, a 1/2 of 1 per centum penalty assessment for each month or fraction thereof until paid, provided that taxes paid by owner-occupants of residential property shall be due and payable as provided in § 10-204.3 of the Tax-Property Article of the Annotated Code of Maryland and § 143-3 of the City Code which authorize semiannual and annual payments of taxes. Additionally, taxes paid by owner-occupants of residential property on a semiannual basis as provided in § 10-204.3 of the Tax Property Article of the Annotated Code of Maryland and § 143-3 of the City Code shall also be subject to a service charge in an amount equal to the service charge adopted by the Board of County Commissioners of Carroll County as to its County property taxes, which charge may include an administrative fee as permitted by law.

Section 4: That should any section of this Ordinance be determined to be invalid, such invalidity shall not affect any other sections.

Section 5: That outstanding encumbrances at Fiscal Year 2017 year end shall be considered revenues for Fiscal Year 2018 at June 30, 2017 and re-appropriated, by this budget ordinance, in Fiscal Year 2018 for the purposes set forth in the budget ordinance for the Fiscal Year 2018, unless otherwise appropriated by the Common Council.

Section 6: That any transfer of funds between appropriations must be approved by the Common Council in the form of an ordinance by a vote of at least 2/3 of the members of the Common Council.

Section 7: That the City Administrator is hereby directed to transfer to the Priority Capital Projects subfund of the General Fund any proceeds received from property tax revenues attributable to the levy of taxes at a rate by which the current property tax rate exceeds the property tax rate established in the FY 2011 budget, provided that any expenditure of the funds so appropriated shall be subject to the approval of the Mayor and Common Council.

Section 8: BE IT FURTHER ORDAINED, that this ordinance shall become effective ten days after its enactment by the Common Council of the City of Westminster, Maryland.

INTRODUCED this 24th day of April, 2017

Shannon Visocsky, City Clerk

ADOPTED this 8th day of May, 2017

Shannon Visocsky, City Clerk

APPROVED this 8th day of May, 2017

Kevin R. Utz, Mayor

APPROVED AS TO FORM AND SUFFICIENCY this 8th day of May, 2017

Elissa D. Levan, City Attorney

Appendix G – Statistical Data

Community Profile

Date Founded:	1764
Date of Incorporation:	1838

Form of Government: Mayor and Council

Demographic Profile

Area

2014	7.8301 sq mi

Population:

	Total	% Change
2014	18,848	+ 1.4
2010	18,590	+11.1
2000	16,731	+28.03
1990	13,608	+48.37
1980	8,808	-

Median Age

2010	33.3 Years

Age Composition:

	Total	%
Under 5	1,280	6.9
5-9	1,149	6.2
10-17	1,831	9.8
18-19	879	4.7
20-29	3,366	18.1
30-39	2,284	12.3
40-59	4,556	24.5
60-70	1,111	7.0
70-79	856	4.6
80+	1,078	5.8

Households and Housing Units

Total Households	7,546
Non-family Households	3,044
Homeownership Rate	53.6%

Household Income

Median Household Income	$48,117
City Population below Poverty Level	14.9%
Median House Value Owner Occupied	$249,600

Economic Profile

2010 Employee Statistics By NAIC S Code		**Westminster, MD**
Employees, Total by Place of Work		10,986
Forestry, Fishing, Hunting, and Agriculture	6	0.05%
Mining	21	0.19%
Utilities	21	0.19%
Construction	444	4.04%
Manufacturing	1,131	10.29%
Wholesale Trade	311	2.83%
Retail Trade	1,748	15.91%
Transportation	615	5.60%
Information	278	2.35%
Finance & Insurance	229	2.08%
Real Estate & Rental	71	0.65%
Professional, Scientific & Technical Services	331	3.01%
Management of Companies And Enterprises	75	0.68%
Admin, Support, Waste Remediation Services	263	2.39%
Educational Services	1,619	14.74%
HealthCare and Social Assistance	2,529	23.02%
Arts, Entertainment and Recreation	166	1.15%
Accommodation and Food Services	712	6.48%
Other Services	416	3.79%
Total number of firms	1,908	

Utility Statistics

Water

Water Mains in Miles	161
Water Systems	2
Water Treatment Plants	2
Fire Hydrants	438
Storage Tanks	4
Water Tank Capacity MG	2.5
Finished Water Reservoir MG	1
Stand Pipe Capacity MG	3.5
Average Daily Water Production MG	2.68
Number of Accounts	9,767

Sewer

Sewer Lines in Miles	160
Sewer Treatment Plants	1
Sewer Pumping Stations	11
Average Daily Capacity MG	5
Average Daily Sewage Treated	4.51

Parks and Recreation Statistics

Parks	14
Playgrounds for Pre-K through School Age	9
Multi-purpose Fields	4
Basketball Courts	4
Tennis Courts	7
Skate Park	1
Plazas	2
Walking Trail (2 miles)	1

Police Protection Statistics (2015)

Uniformed Officers	44
Civilian Personnel	13
Total Calls for Service	1,536
Hours of Foot Patrol	422.75
DUI Arrests	24
Traffic Collisions	365
Adult Arrests	78
Juvenile Arrests	4

Appendix H – Glossary of Terms

Accounting System – The total structure of records and procedures which identify, record, classify, summarize, and report information on the financial positions and results of operations of a government.

Accrual Basis of Accounting – The method of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

ADA – See Americans with Disabilities Act.

Americans with Disabilities Act (ADA) – This federal act gives civil rights protections to individuals with disabilities, similar to those provided to individuals on the basis of race, sex, national origin, and religion.

Annexation – The incorporation of additional territory within the domain of the City.

Appropriation – An authorization made by the Mayor and Council that permits City departments to make expenditures of governmental resources for specific purposes within a specific time frame.

Assessable Base – The total value of all real and personal property in the City which is used as a basis for levying taxes. Tax exempt property is excluded from the assessable base.

Assessed Valuation – The current market value of real estate as determined by the Department of Assessments and Taxation.

Balance Budget – A budget in which revenues equal expenditures.

Bond – A written promise to pay a designated sum of money (called the principal), at a specific date in the future, together with periodic interest at a specified rate. In the Operating Budget, these payments are identified as debt service. Bonds are generally used to obtain long-term financing for capital improvements.

Bond Anticipation Notes – Short-term interest-bearing notes issued by a government in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the bond issue to which they are related.

Bonds issued – Bonds sold.

Bond Rating – A rating from a schedule of grades indicating the probability of timely repayment of principal and interest on bond issued.

Budget – A plan of financial operation comprised of an estimate of proposed expenditures for a fiscal year and the proposed means of financing those expenditures to fund City services in accordance with adopted policy.

Budget Year – The fiscal year for which the budget is being considered, that is, the fiscal year following the current year.

CAFR – See Comprehensive Annual Financial Report.

Capital Budget – The annual adoption by the Mayor and Council of project appropriations. Project appropriations are for the amount necessary to carry out a capital projects expenditure plan, including multi-year contracts for which a total appropriation covering several years' planned expenditures may be required.

Capital Facilities Assessment (CFA) – Refers to the benefits that accrue to properties that are adjacent to public improvements. For example, if water mains are installed for the use of a neighborhood, the individual properties that are then connected to the water mains are receiving a "front-foot benefit", for which they will pay a one-time connection charge, and an annual assessment for thirty (30) years.

Capital Outlay – Expenditures which result in the acquisition of, or addition to, fixed assets. Any item with an expected life of more than five years and a value of more than $10,000 such as an automobile, truck or furniture, is considered a capital outlay.

Capital Improvements Program (CIP) – The annual updated plan or schedule of project expenditures for public facilities and infrastructure with estimated project costs, source of funding, and timing of work over a six-year period. For financial planning and general management, the capital improvements program is a plan of work and expenditures, and is the basis for annual appropriations and bond issues. The plan consists of Capital Projects which meet the Capital Outlay requirements.

Capital Project – A governmental effort involving expenditures and funding for the creation of usually permanent facilities and other public assets having a relatively long life. Certain planning studies, consultant fees, City staff charges, and major equipment, furniture and fixtures necessary to make facilities operations may also be considered part of capital projects. Capital projects meet the Capital Outlay requirements.

CDBG – See Community Development Block Grant

Chart of Accounts – A uniform list of accounts that standardizes City accounting and supports the preparation of standard external reports. It assists in providing control over all financial transactions and resource balance.

CIP – See Capital Improvements Program.

Client Server – A computing platform where desktop PCs, know as clients, access large pools of information stored on high speed data servers. User interaction takes place at the PC, typically through graphical interfaces such as Windows. Information storage is managed by the server. This approach combines the Pc's innovation and ease-of-use with access to large pools of data traditionally associated with mainframe computers.

COBRA – See Consolidated Omnibus Budget Reconciliation Act.

Commingle – Refers to materials included in the City's recycling program, specifically glass jars and bottles, aluminum and steel cans, and plastic containers.

Community Development Block Grant (CDBG) – A general purpose federal grant primarily used to facilitate the projection and preservation of low and moderate income housing.

Comprehensive Annual Financial Report (CAFR) – The official annual report of a government.

Consolidated Omnibus Budget Reconciliation Act (COBRA) – The legal requirement of an employer to offer eligible employees and their families the opportunity for a temporary extension of health coverage (called "continuation coverage") at group rates in certain instances where coverage under the plan would otherwise end.

Constant Yield – The tax rate that maintains the revenue from property taxes at the same level as the prior year. This rate is computed by the State Department of Assessments and Taxation each year on the basis of the new, adjusted assessable base for each jurisdiction. New property appearing on the rolls for the first time is excluded from the calculation.

Current Resources – Resources to which recourse can be had to meet current obligations and expenditures. Examples are current assets, estimated revenues of a particular period not yet realized, transfers from other funds authorized but not received, and in the case of certain funds, bonds authorized and unissued.

Current Year – The fiscal year immediately preceding the fiscal year for which the budget is being prepared.

Debt Issuance – Sale or issuance of any type of debt instrument, such as a bond.

Debt Ratios – Ratios which provide measure of assessing debt load and ability to repay debt which play a part in the determination of credit ratings. They are also used to evaluate the City's debt position over time and against its own standards and policies.

Debt Service – The payment of interest on and repayment of principal on borrowed funds. The term may also be used to refer to payment of interest alone.

Deficit – The amount by which a government's budget outlays exceed its budget receipts for a given period, usually a fiscal year.

Department – A major administrative unit of the City which indicates overall management responsibility for an operation or a group of related operations within a functional area.

Depreciation – An allocation made for the decrease in value of physical assets through wear, deterioration, or obsolescence.

Disbursement – The expenditure of monies from an account.

Distinguished Budget Presentation Award Program – A voluntary program administered by the Government Finance Officers Association (GFOA) to encourage governments to publish efficiently organized and easily readable budget documents and to provide peer recognition and technical assistance to the fiscal officers preparing them.

Division – A categorization of organizational unit, indicating management responsibility for an operation or a group of related operations within a functional area, subordinate to the department level of organizational unit.

Empowerment – A managerial style which places emphasis on decentralized problem-solving in an effort to allow employees and citizens who are affected by policy decisions to participate extensively in the decision-making process.

Encumbrance – A firm commitment to pay for future goods and services, formally documented with a contract or agreement that may extend over more than one budget year. Both encumbrances and planned expenditures on a project must fit within an agency's appropriation.

ENR – Enhanced Nutrient Removal

Enterprise Fund – A fund established to account for operations that are finance and operated in a manner similar to a private business enterprise, where the intent of the governing body is that the costs (expenses including deprecation) of providing goods or services to the general public on a continuing basis b financed or recovered primarily through user charges. The City's enterprise funds include the Water and Sewer funds.

Expenditure – The issuance of checks, disbursement of cash, or electronic transfer of funds made to liquidate an obligation. Where accounts are kept on an accrual or modified accrual basis, expenditures are recognized whether or not cash payment has been made. Where accounts are kept on a cash basis, they are recognized only when cash payments have been made.

Expense – The outflow of assets or the incurring of liabilities (or both) during a period as a result of rendering services, delivering or producing goods, or carrying out other normal operating activities.

Fees and Credits – Income from any billing for services or sale made by the City; for example athletic program registration fees, building permit fees, and animal licenses.

Fiscal Policy - The City's policies with respect to revenues, spending and debt management as these relate to governmental services, programs and capital investment. Fiscal policy provides a set of principles for the planning and programming of government budgets and their funding.

Fiscal Year – Any yearly accounting period, regardless of its relationship to a calendar year. The fiscal year for the City begin on July 1 of each year and ends on June 30 of the following year; it is designated by the calendar year in which it ends. For example, the fiscal year 2013 begins on July 1, 2012 and ends on June 30, 2013.

Fixed Assets – Assets of a long-term character which are intended to continue to be held and used. Examples of fixed assets include items such as land, buildings, machinery, furniture, and other equipment.

Fringe Benefits – For budgeting purposes, fringe benefits are employer payment for social security, retirement, group health, dental and life insurance.

Front-Foot Benefit – See Capital Facilities Assessment.

FTE – See Full-Time Equivalent.

Full Faith and Credit – A pledge of the City's taxing power to repay debt obligations.

Full-Time Equivalent (FTE) – A measure of authorized personnel calculated by dividing hours of work per year by the number of hours worked per year by a full-time employee.

Fund – A fiscal entity with revenues and expenses which are segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitation and constituting and independent fiscal and accounting entity.

Fund Balance – The cumulative difference between revenues and expenditures over the life of a fund. A negative fund balance is usually referred to as a deficit.

FY – See Fiscal Year.

GAAP – See Generally Accepted Accounting Principles.

GASB – See Governmental Accounting Standards Board.

General Obligation Bonds – Bonds that are backed by the full faith and credit of the issuing government.

General Fund – The general operating fund that is used to account for all financial resources except for these required to be accounted for in another fund.

Generally Accepted Accounting Principles (GAAP – Uniform minimum standards for financial accounting and recording encompassing the conventions, rules and procedures that define accepted accounting principles as determined through common practice or as promulgated by the Governmental Accounting Standards Board, Financial Accounting Standards Board, or various other accounting standard-setting bodies.

GFOA – An abbreviation for Government Finance Officers Association.

Goal – A statement of broad direction, purpose, or intent based on the needs of the community. A goal is a general and timeless.

Governmental Accounting Standards Board (GASB) – This organization was established as an arm of the Financial Accounting Foundation in April, 1984, to promulgate standards of financial accounting and reporting with respect to activities and transactions of state and local governmental entities.

Grant – A county, state or federal financial assistance award making payment in cash or in kind for a specified program.

Gross Bonded Debt – The total amount of direct debt of a government represented by outstanding bonds before deduction of any assets available and earmarked for their retirement.

HVAC – An abbreviation for heating, ventilation and air conditioning equipment.

ICMA – An abbreviation for international City Manager's Association.

Infrastructure – The physical assets of a city (streets, water, sewer, public building, parks), upon which the continuance and growth of a community depend.

Interfund Operating Transfers – Payments made from one operating fund to another as a contribution to defray a portion of the recipient fund's costs.

Intergovernmental Revenues – Revenues from other governments in the form of grants, entitlement, shared revenues, or payments in lieu of taxes.

Investments – Securities, bonds, and real property (land and buildings) held for the production of revenues in the form of interest, dividends, rentals, or lease payments. The term does not conclude fixed assets as used in the normal course of governmental operations.

Levy – (Verb) To impose taxes or special assessments for the support of governmental activities. (Noun) The total amount of taxes or special assessments imposed by a government.

Liabilities – Debts or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.

Long-Term Debt – Debt with a maturity of more than one year after the date of issuance.

Management Indicators – Specific quantitative and qualitative measures of work performed as an objective of a department.

Matured Bonds Payable – A liability account reflecting unpaid bonds which have reached or passed their maturity date.

Measurement Focus – The accounting convention which determines (1) which assets and liabilities are included on an entity's balance sheet and (2) whether its operating statement presents "financial flow" information (revenues and expenditures) or "capital maintenance" information (revenues and expenses).

Modified Accrual Basis of Accounting – The accrual basis of accounting adapted to the governmental fund type. It is a modified version of the full accrual basis of accounting in that it, in general measure financial flow (tax and spend) of an organization, rather than capital accumulation (profit or loss).

Net Bonded Debt – Gross bonded debt less any cash or other assets available and earmarked for it retirement.

Non-Departmental Operation Expenditures – Operating expenditures which are not charged directly to specific departments, but are a cost to the City as a whole, such as debt service payments and general liability insurance.

Object Expense Code – As used in expenditure classification, this term applies to the article purchased to the service obtained.

Objective – Desired output-oriented accomplishments which can be measured and achieved within a given time frame. Achievement of the objective advances an organization toward a corresponding goal.

Obligations – Amounts which a government may be required legally to meet out of its resources. They include not only actual liabilities, but also un-liquidated encumbrances.

Operating Budget – See Budget.

Operating Expenditures – Costs other than expenditures for personnel directly employed by the City (salaries, wages and fringe benefits) and capital outlays. Examples of operating expenditures include office supplies, telephone expense, consulting or professional services and travel expenses.

Ordinance – A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions which must be enacted by ordinance and those which may be enacted by resolution.

Other Charges – In a summary analysis of expense types, this refers to all expenses not included within specifically defined categorizations. For example, within the City's general fund, this category consists primarily of funding to Outside Agencies and transfers to/from other funds.

Outside Agency – An independent non-profit community organization working on behalf of the community that request funding contributions from the City.

Overlapping Debt – The proportionate share of the debts of local governments located wholly or in part within the limits of the reporting government which must be borne by property within each government.

Pay-As-You-Go – Capital expenditures included in the Capital Improvements Program which are funded by a contribution from an operating fund.

Per Capita – Per unit of population; by or for each person.

Performance Measurements – See Management Indicators.

Permanent Employee – An employee who is hired to fill a position anticipated to have a continuous service duration of longer than one year, whose compensation is derived from the City's Administrative classification tables, and whose position is established by the Position Control System.

Personnel (**Costs**) – Expenditures which include salary costs for full-time part-time, hourly, and contract employees, overtime expenses, and all associated fringe benefits.

Previously Authorized Projects – Projects listed in the CIP section that were funded in prior years, but which have not been completed and formally closed.

Prior Year(s) – The fiscal year(s) immediately preceding the current year.

Program Area – A group of activities and/or work programs based primarily upon measurable performance.

Projections – Estimates of budget authority, outlays, receipts, or other budget amounts extending several years into the future. Projections are generally intended to dictate the budgetary implications of existing or proposed programs.

Property Tax – A tax levied on all real and certain personal property, tangible and intangible, according to the property's assessed valuation. The power to impose and collect property taxes is given to the Mayor and Council.

Purchase Order – A document which authorizes the delivery of specified merchandise or the rendering of certain services and the making of charge for them.

Re-appropriation – Statutory action to continue the availability, whether for the same or different purposes, of all or part of the unobligated portion of a budget into the next fiscal year.

Re-appropriations Ordinance – Changes made to the appropriation ordinance during the fiscal year to reflect encumbered amounts added to the current budget from the prior fiscal year.

Receipts – Collections from the public, based on a government's exercise of its sovereign powers. Governmental receipts consist of receipts form taxes, court fines, gifts and contributions, and compulsory licenses.

Reimbursement – A sum (1) that is received by the government as a repayment for commodities sold or services furnished either to the public or to another government account and (2) hat is authorized by law to be credited directly to specific appropriation and fund accounts.

Repurchase Agreement – An agreement in which a governmental entity transfers cash to a broker-dealer or financial institution; the broker-dealer or financial institution transfers securities to the entity and promises to repay the cash plus interest in exchange for the same securities.

Resolution – A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Retained Earnings – The accumulated gains and losses of an enterprise fund to date, reduced by amounts transferred to permanent capital accounts.

Revenue – Monies received or collected by the City as income, including such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, shared revenues, and interest income.

Revenue Anticipation Notes – Notes (sometimes called warrants) issued in anticipation of collection of non-tax revenues, retired after the collection of such revenues.

Revenue Bonds – Bonds whose principal and interest are payable exclusively from earning from an Enterprise Fund. In addition to a pledge of revenues, such bonds sometimes contain mortgages on Enterprise Fund Property.

Revision – Shifting of all or part of the budget authority in one appropriation or fund account to another, as specifically authorized by law.

Self-Insurance – Refers to the City's participation in a self insurance fund. Self-insurances allows an organization to closely realize its actual claim experience, as well as pool its insurance buying power with other participating agencies.

Special Assessment – A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund – A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes.

Storm Water Management (SWM) – A means of controlling the quantity and quality of storm water runoff flowing downstream. SWM can refer to structural practices such as underground storage facilities, dams for retention and detention facilities, or it can refer to nonstructural practices such lower density of development and wider stream buffers.

Surplus – The amount by which the City's budget receipts exceed its budget outlays for a given period, usually a fiscal year.

Tax Anticipation Notes – Notes, sometimes called warrants, issued in anticipation of collection of taxes, retired from tax collections, and frequently from the proceeds of the tax levy whose collection they anticipate.

Tax Base – All forms of wealth under the City's jurisdiction that are taxable.

Tax Duplication – A state of affairs whereby both County and City levy property taxes on citizens to pay for services rendered by the City.

Tax Rate – The amount levied per $100 of assessed property value, as determined by the State Assessor, on property within the City. The Mayor and Council establish the tax rate each year in order to finance General Fund Activities.

Temporary Employee – An employee who is hired to fill a position anticipated to have a continuous service duration of less than one year, whose compensation is not derived from the City's Administrative, Police or Union classification tables, and whose position is not established in the Position Control System.

Transfer – See Revision.

Undesignated Fund Balance – Funds remaining from the prior year which are available for appropriation and expenditure in the current year.

Unreserved Fund Balance – That portion of a fund balance for which no binding commitments have been made.

User Fees – Payments for direct receipt of a public service by the party benefitting from the service. Also known as user charges.

Zoning – The partitioning of a city, borough, or township by ordinance into sections reserved for different purposes (i.e. residential, offices, manufacturing).