

**Fiscal Impact Model
City of Aberdeen
Baseline Demographic and Financial Data**

| | <i>Actual FY 2006</i> | <i>Data Source</i> |
|--|---------------------------|--------------------------------|
| Baseline Demographic Data | | |
| Residential | | |
| Population | 14,130 | MD Dept of Planning |
| Average number of people per household | 2.51 | US Census |
| Estimated assessed value vacant real prop per acre | \$ 20,000 | MD assessment records |
| Real property tax rate per \$100 assessed value | \$ 0.00715 | City finance director |
| Police calls in residential areas | 11,749 | City Police Department |
| <i>Computed residential baseline data:</i> | | |
| <i>Number of households</i> | 5,629 | Population/people per HH |
| <i>Police calls per household</i> | 2.09 | Police calls/HH |
| Commercial | | |
| All commercial | | |
| Number of existing businesses | 420 | City planner |
| Est. assessed value vacant real prop per acre | \$ 70,000 | MD assessment records |
| Real property tax rate per \$100 assessed value | \$ 0.00715 | City finance director |
| Corporate personal property tax rate | \$ 0.017 | City finance director |
| Police calls in commercial areas | 34,280 | City Police Department |
| Retail | | |
| Drug store | | |
| Est. assessed value real prop. per sq. ft | \$ 60.00 | MD assessment records |
| Est. assessed value personal prop. per sq. ft | \$ 2.00 | MD assessment records |
| Convenience store | | |
| Est. assessed value real prop. per sq. ft | \$ 130.00 | MD assessment records |
| Est. assessed value personal prop. per sq. ft | \$ 70.00 | MD assessment records |
| Office | | |
| Est. assessed value real prop. per sq. ft | \$ 25.00 | MD assessment records |
| Est. assessed value personal prop. per sq. ft | \$ 2.00 | MD assessment records |
| Industrial | | |
| Est. assessed value real prop. per sq. ft | | MD assessment records |
| Est. assessed value personal prop. per sq. ft | | MD assessment records |
| <i>Computed commercial baseline data:</i> | | |
| <i>Police calls per business</i> | 81.6 | Police calls/businesses |
| General baseline data | | |
| Assessed value of real property | \$ 747,732,583 | MD assessment records |
| Street miles | 54.59 | MD State Highway Admin. |
| <i>Computed general baseline data</i> | | |
| <i>Total police calls</i> | 46,029 | Residential + commercial calls |

**Fiscal Impact Model
City of Aberdeen
Baseline Demographic and Financial Data**

| | | <i>Actual FY 2006</i> | <i>Data Source</i> |
|--------------------------------|------------------------------------|---------------------------|-----------------------|
| Baseline Financial Data | | | |
| GENERAL FUND | | | City finance director |
| Code | Revenues | | |
| | Taxes | | |
| | Property taxes | | |
| 40000 | Real estate taxes | \$ 4,373,691 | |
| 40001 | Corporation personal property tax | 542,665 | |
| 40002 | Utilities personal property tax | 218,403 | |
| 40010 | Penalties and interest | 33,218 | |
| 40020 | Additions and abatements | (79,783) | |
| 40021 | Discounts on taxes | (36,747) | |
| 40022 | Tax credits - firemens exemptions | (6,664) | |
| 40023 | Tax credits - no water or sewer | (4,436) | |
| 40024 | Enterprise zone tax credits | (135,811) | |
| | Total property taxes | \$ 4,904,536 | |
| | Local taxes | | |
| 40040 | Franchise tax | \$ 114,864 | |
| 40041 | Mobile home excise tax | 33,410 | |
| 40042 | Utilities pole tax | 54,979 | |
| 40044 | Hospitality Way special assessment | 28,866 | |
| | Total local taxes | \$ 232,119 | |
| | State shared taxes | | |
| 40100 | Income tax | \$ 873,499 | |
| 40101 | Highway user | 725,447 | |
| 40102 | Admissions and amusement tax | 46,692 | |
| | Total state shared taxes | \$ 1,645,638 | |
| | Licenses and Permits | | |
| 40210 | Traders' licenses | \$ 33,282 | |
| 40211 | Liquor licenses | 3,659 | |
| 40212 | Taxi permits | 0 | |
| 40240 | Subdivision inspection fees | 0 | |
| 40241 | Grading permits | 35,816 | |
| 40242 | Building Permits | 57,536 | |
| 40243 | Site plan review | 31,353 | |
| 40244 | Mobile home park licenses | 4,580 | |
| 40246 | Public Works agreement revenue | 218,128 | |
| | Total licenses and permits | \$ 384,354 | |
| | Inter-Governmental | | |
| | State Reimbursements | | |
| 40310 | Polics state aid | \$ 248,752 | |
| 40311 | Police supplemental aid | 35,204 | |
| 40317 | School resource officer | 9,351 | |
| | Total state reimbursements | \$ 293,307 | |
| | County Reimbursements | | |
| 40320 | In lieu of financial corporation | \$ 7,142 | |
| 40321 | Tax differential | 458,200 | |

**Fiscal Impact Model
City of Aberdeen
Baseline Demographic and Financial Data**

| | | <i>Actual FY 2006</i> | <i>Data Source</i> |
|-------|---|---------------------------|--------------------|
| 40322 | Senior Center reimbursement | 41,126 | |
| | Total county reimbursements | \$ 506,468 | |
| | Local Reimbursements | | |
| 40516 | Residential special patrol | \$ 54,435 | |
| 40504 | APG Contract Fees | \$ 289,193 | |
| | Miscellaneous Revenues | | |
| 40500 | Fines and forfeitures | \$ 5,566 | |
| 40501 | Interest on savings | 33,268 | |
| 40505 | Other miscellaneous | 35,047 | |
| 40506 | Police miscellaneous income | 75,410 | |
| 40507 | Trash collection sticker fees | 185,406 | |
| 40508 | DPW miscellaneous | 52,723 | |
| 40510 | Recycling contributions | 7,654 | |
| 40511 | Antenna leases | 42,632 | |
| 40520 | Annexation | 8,160 | |
| | Total miscellaneous revenues | \$ 445,866 | |
| | Total Revenues | \$ 8,755,916 | |
| | Other Financing Sources | | |
| 40900 | Issuance of debt | \$ 900,000 | |
| 40999 | Sale of property | 425,958 | |
| | Total Other Financing Sources | \$ 1,325,958 | |
| | Total Revenues and Financing Sources | \$ 10,081,874 | |
| | Expenditures | | |
| | General Government | | |
| | Legislative | | |
| 50000 | Elected officials | \$ 38,852 | |
| 50100 | Operating expenditures | 119,039 | |
| 50113 | Maryland Municipal League | 14,506 | |
| 50100 | Elections | 6,954 | |
| 50147 | Recording secretary | 1,837 | |
| | Total legislative | \$ 181,188 | |
| | Executive | | |
| | Salaries | \$ 176,346 | |
| 50100 | Operating expenditures | 14,038 | |
| | Total executive | \$ 190,384 | |
| | Finance | | |
| | Salaries | \$ 235,147 | |
| 50100 | Operating expenditures | 34,919 | |
| 50114 | Audit | 8,300 | |
| | Total finance | \$ 278,366 | |

**Fiscal Impact Model
City of Aberdeen
Baseline Demographic and Financial Data**

| | | <i>Actual FY 2006</i> | <i>Data Source</i> |
|---|--|---------------------------|--------------------|
| Legal | | | |
| 50109 | Codification | \$ 800 | |
| 50143 | Counsel | 84,630 | |
| | Total legal | \$ 85,430 | |
| Planning and Community Development | | | |
| | Salaries | \$ 142,644 | |
| 50100 | Operating expenditures | 22,127 | |
| | Total planning and community development | \$ 164,771 | |
| Government Buildings | | | |
| 50013 | Janitor salary | \$ 13,145 | |
| 50100 | Operating expenditures | 316,418 | |
| | Total government buildings | \$ 329,563 | |
| General Government | | | |
| | Operating expenditures | \$ 71,455 | |
| | Total general government | \$ 71,455 | |
| Health and Safety | | | |
| | Salaries | \$ 13,037 | |
| 50100 | Operating expenditures | 326 | |
| | Total health and safety | \$ 13,363 | |
| Public Safety | | | |
| Police Department | | | |
| | Salaries | \$ 2,692,015 | |
| 501xx | Operating Expenditures | 347,048 | |
| | Total police department | \$ 3,039,063 | |
| Volunteer Fire Department | | | |
| 50100 | Contribution | \$ 90,882 | |
| | Total volunteer fire department | \$ 90,882 | |
| Public Works | | | |
| Administration | | | |
| | Salaries | \$ 213,819 | |
| 501xx | Operating Expenditures | 10,077 | |
| | Total public works administration | \$ 223,896 | |
| Streets | | | |
| | Salaries | \$ 563,158 | |
| 50100 | Operating Expenditures | 167,067 | |
| | Total streets | \$ 730,225 | |
| Street Lighting | | | |
| 50144 | Operating Expenditures | \$ 268,280 | |
| | Total street lighting | \$ 268,280 | |
| Winter Operations | | | |
| 50100 | Operating Expenditures | \$ 10,590 | |
| | Total winter operations | \$ 10,590 | |
| Solid Waste | | | |
| | Salaries | \$ 244,049 | |
| 50100 | Operating Expenditures | 245,458 | |
| | Total solid waste | \$ 489,507 | |
| Parks and Recreation | | | |

**Fiscal Impact Model
City of Aberdeen
Baseline Demographic and Financial Data**

| | <i>Actual FY 2006</i> | <i>Data Source</i> |
|---|---------------------------|--------------------|
| Operating Expenditures | \$ 38,709 | |
| Total parks and recreation | \$ 38,709 | |
| Miscellaneous | | |
| Retirement plans | \$ 409,179 | |
| Payroll expenditures | 1,546,848 | |
| Miscellaneous | 72,353 | |
| Total miscellaneous | \$ 2,028,380 | |
| Debt Service | | |
| Principal | \$ 324,050 | |
| Interest | 362,194 | |
| Total debt service | \$ 686,244 | |
| Total Expenditures | \$ 8,920,296 | |
| Transfers Out | \$ 300,000 | |
| Total Expenditures and Transfers Out | \$ 9,220,296 | |
| EXCESS OF GENERAL FUND REVENUES OVER EXPENDIT. | \$ 861,578 | |

**Fiscal Impact of Development on City of Aberdeen
Proposed Project #1**

Development proposal: Winston's Choice

1 Within existing city boundaries? (Yes = 1, No = 0)
 3.0% y = projected annual percentage increase in assessed value
 4.0% z = projected annual increase in costs

AV = assessed value Est. = estimated

| Assumptions / Explanations | 1 FY 2008 | 2 FY 2009 | 3 FY 2010 | 4 FY 2011 | 5 FY 2012 | 6 FY 2013 | 7 FY 2014 | 8 FY 2015 | 9 FY 2016 | 10 FY 2017 |
|----------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|
|----------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|

Development Data

| | | | | | | | | | | |
|---|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Residential | | | | | | | | | | |
| Total number of acres to be developed | for developments already within city limits | 8 | | | | | | | | |
| New single family units each year | | - | - | - | - | - | - | - | - | - |
| New townhouses each year | 36 units built out over 3 years | 12 | 12 | 12 | | | | | | |
| Average AV of single family unit | BL estimate increased by y% per year | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Average AV of townhouse | BL estimate increased by y% per year | \$ 205,000 | \$ 211,150 | \$ 217,485 | \$ 224,009 | \$ 230,729 | \$ 237,651 | \$ 244,781 | \$ 252,124 | \$ 259,688 |
| New street miles each year | | 1.00 | - | - | - | - | - | - | - | - |
| Computed residential values: | | | | | | | | | | |
| Cumulative new households to date | new single family units + new townhouses | 12 | 24 | 36 | 36 | 36 | 36 | 36 | 36 | 36 |
| New population each year | BL avg people per household x new households | 30 | 30 | 30 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cumulative new population to date | new population to date | 30 | 60 | 90 | 90 | 90 | 90 | 90 | 90 | 90 |
| Total AV of new units each year | average assessed value (SFH & TH) x units | \$ 2,460,000 | \$ 2,533,800 | \$ 2,609,814 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Cumulative AV of new units to date | assessed value of all new units to date | \$ 2,460,000 | \$ 5,067,600 | \$ 7,829,442 | \$ 8,064,325 | \$ 8,306,255 | \$ 8,555,443 | \$ 8,812,106 | \$ 9,076,469 | \$ 9,348,763 |
| Estimated current AV of property* | estimated assessed value per acre x acres | \$ 160,000 | \$ 164,800 | \$ 169,744 | \$ 174,836 | \$ 180,081 | \$ 185,484 | \$ 191,048 | \$ 196,780 | \$ 202,683 |
| Net cumulative AV of new units to date | new assessed value less current value | \$ 2,300,000 | \$ 4,902,800 | \$ 7,659,698 | \$ 7,889,489 | \$ 8,126,174 | \$ 8,369,959 | \$ 8,621,058 | \$ 8,879,689 | \$ 9,146,080 |
| New police calls each year | police calls per unit x units | 25 | 25 | 25 | - | - | - | - | - | - |
| Commercial | | | | | | | | | | |
| Total number of acres to be developed | | - | | | | | | | | |
| Number of new businesses each year | | - | - | - | - | - | - | - | - | - |
| Retail: | | | | | | | | | | |
| Drug store SF developed each year | | - | - | - | - | - | - | - | - | - |
| Convenience store SF developed each year | | - | - | - | - | - | - | - | - | - |
| Office SF developed each year | | - | - | - | - | - | - | - | - | - |
| Industrial acres developed each year | | - | - | - | - | - | - | - | - | - |
| Industrial SF developed each year | | - | - | - | - | - | - | - | - | - |
| New street miles each year | | - | - | - | - | - | - | - | - | - |
| Computed commercial values: | | | | | | | | | | |
| Cumulative number of new businesses to date | | - | - | - | - | - | - | - | - | - |
| Retail | | | | | | | | | | |
| Drug store | | | | | | | | | | |
| Est. real property AV each year | est. value per sq. ft increased by y%/yr x sq. ft. | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Est. personal property AV each year | est. value per sq. ft increased by y%/yr x sq. ft. | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Convenience store | | | | | | | | | | |
| Est. real property AV each year | est. value per sq. ft increased by y%/yr x sq. ft. | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Est. personal property AV each year | est. value per sq. ft increased by y%/yr x sq. ft. | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Office | | | | | | | | | | |
| Est. real property AV this year | est. value per sq. ft increased by y%/yr x sq. ft. | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Est. personal property AV this year | est. value per sq. ft increased by y%/yr x sq. ft. | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Industrial | | | | | | | | | | |
| Est. real property AV each year | est. value per sq. ft increased by y%/yr x sq. ft. | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Est. personal property AV each year | est. value per sq. ft increased by y%/yr x sq. ft. | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

**Fiscal Impact of Development on City of Aberdeen
Proposed Project #1**

| Assumptions / Explanations | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY 2017 |
|---|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| All commercial | | | | | | | | | | |
| Total est. real property AV each year | assessed value new comm. real property | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Cumulative real property AV to date | assessed value new comm. real prop. to date | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Est. current real property AV* | estimated assessed value per acre x acres | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net cumulative real property AV to date | new assessed value less current value | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total est. personal property AV each year | assessed value new comm. personal property | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Cumulative personal property AV to date | assessed value new comm. pers. prop. to date | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| New police calls each year | police calls per business x new businesses | - | - | - | - | - | - | - | - | - |
| Computed values all development: | | | | | | | | | | |
| Total est. real property AV each year | sum of residential and commercial | \$ 2,460,000 | \$ 2,533,800 | \$ 2,609,814 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Cumulative real property AV to date | sum of residential and commercial | \$ 2,460,000 | \$ 5,067,600 | \$ 7,829,442 | \$ 8,064,325 | \$ 8,306,255 | \$ 8,555,443 | \$ 8,812,106 | \$ 9,076,469 | \$ 9,348,763 |
| Est. current real property AV* | sum of residential and commercial | \$ 160,000 | \$ 164,800 | \$ 169,744 | \$ 174,836 | \$ 180,081 | \$ 185,484 | \$ 191,048 | \$ 196,780 | \$ 202,683 |
| Net cumulative real property AV to date | new assessed value less current value | \$ 2,300,000 | \$ 4,902,800 | \$ 7,659,698 | \$ 7,889,489 | \$ 8,126,174 | \$ 8,369,959 | \$ 8,621,058 | \$ 8,879,689 | \$ 9,146,080 |
| New street miles each year | sum of residential and commercial | 1 | - | - | - | - | - | - | - | - |
| Cumulative new street miles to date | sum of new street miles to date | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| New police calls each year | new residential calls + new commercial calls | 25 | 25 | 25 | - | - | - | - | - | - |
| Cumulative new police calls | sum of new police calls to date | 25 | 50 | 75 | 75 | 75 | 75 | 75 | 75 | 75 |

* for developments already within city limits (i.e., annexation not required)

**Fiscal Impact of Proposed Development
GENERAL FUND**

Revenues

Taxes

Property taxes

| | | | | | | | | | | | |
|-----------------------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Real estate taxes | BL tax rate x new assessed value | \$ 16,445 | \$ 35,055 | \$ 54,767 | \$ 56,410 | \$ 58,102 | \$ 59,845 | \$ 61,641 | \$ 63,490 | \$ 65,394 | \$ 67,356 |
| Corporation personal property tax | BL tax rate x new assessed value | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Utilities personal property tax | no impact | | | | | | | | | | |
| Penalties and interest | BL penalties/BL real estate tax x new real estate tax | 125 | 266 | 416 | 428 | 441 | 455 | 468 | 482 | 497 | 512 |
| Additions and abatements | BL Ad & Ab/ BL real estate tax x new real estate tax | -300 | -639 | -999 | -1029 | -1060 | -1092 | -1124 | -1158 | -1193 | -1229 |
| Discounts on taxes | BL discounts/BL real estate tax x new real estate tax | -138 | -295 | -460 | -474 | -488 | -503 | -518 | -533 | -549 | -566 |
| Tax credits - firemens exemptions | BL credit/BL real estate tax (resid.) x new real estate tax (resid.) | -36 | -75 | -115 | -119 | -122 | -126 | -130 | -134 | -138 | -142 |
| Tax credits - no water or sewer | BL credit/BL real estate tax x new real estate tax | -17 | -36 | -56 | -57 | -59 | -61 | -63 | -64 | -66 | -68 |
| Enterprise zone tax credits | insert | | | | | | | | | | |
| Total property taxes | | \$ 16,079 | \$ 34,277 | \$ 53,553 | \$ 55,159 | \$ 56,814 | \$ 58,519 | \$ 60,274 | \$ 62,082 | \$ 63,945 | \$ 65,863 |

Local taxes

| | | | | | | | | | | | |
|------------------------------------|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Franchise tax | BL franchise tax/ BL households x new households | \$ 245 | \$ 490 | \$ 735 | \$ 735 | \$ 735 | \$ 735 | \$ 735 | \$ 735 | \$ 735 | \$ 735 |
| Mobile home excise tax | no impact | | | | | | | | | | |
| Utilities pole tax | BL utilities pole tax/ BL street miles x new street miles | \$ 1,007 | \$ 1,007 | \$ 1,007 | \$ 1,007 | \$ 1,007 | \$ 1,007 | \$ 1,007 | \$ 1,007 | \$ 1,007 | \$ 1,007 |
| Hospitality Way special assessment | no impact | | | | | | | | | | |
| Total local taxes | | \$ 1,252 | \$ 1,497 | \$ 1,742 | \$ 1,742 | \$ 1,742 | \$ 1,742 | \$ 1,742 | \$ 1,742 | \$ 1,742 | \$ 1,742 |

State shared taxes

| | | | | | | | | | | | |
|------------------------------|--|----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Income tax | BL income tax/BL real estate tax (resid.) x new real estate tax (resid.) | \$ 4,747 | \$ 9,779 | \$ 15,108 | \$ 15,562 | \$ 16,029 | \$ 16,509 | \$ 17,005 | \$ 17,515 | \$ 18,040 | \$ 18,581 |
| Highway user | BL highway user/BL households x new households | 1,546 | 3,093 | 4,639 | 4,639 | 4,639 | 4,639 | 4,639 | 4,639 | 4,639 | 4,639 |
| Admissions and amusement tax | BL A&A/ BL population x new population | 99 | 198 | 297 | 297 | 297 | 297 | 297 | 297 | 297 | 297 |

**Fiscal Impact of Development on City of Aberdeen
Proposed Project #1**

| Assumptions / Explanations | | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 1014 | FY 2015 | FY 2016 | FY 2017 |
|--------------------------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Total state shared taxes | | \$ 6,393 | \$ 13,070 | \$ 20,045 | \$ 20,498 | \$ 20,965 | \$ 21,446 | \$ 21,941 | \$ 22,451 | \$ 22,977 | \$ 23,518 |
| Total taxes | | \$ 23,723 | \$ 48,844 | \$ 75,339 | \$ 77,399 | \$ 79,521 | \$ 81,706 | \$ 83,957 | \$ 86,275 | \$ 88,663 | \$ 91,123 |
| Licenses and Permits | | | | | | | | | | | |
| Traders' licenses | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Liquor licenses | no impact | - | - | - | - | - | - | - | - | - | - |
| Taxi permits | no impact | - | - | - | - | - | - | - | - | - | - |
| Subdivision inspection fees | \$500 per inspection | 500 | - | - | - | - | - | - | - | - | - |
| Grading permits | \$200 per permit. | 200 | - | - | - | - | - | - | - | - | - |
| Building permits | \$25 per residential permit; \$150 per commercial permit | \$ 300 | \$ 300 | \$ 300 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Site plan review | \$500 per review | 500 | - | - | - | - | - | - | - | - | - |
| Mobile home park licenses | no impact | - | - | - | - | - | - | - | - | - | - |
| Public works agreement revenue | no impact | - | - | - | - | - | - | - | - | - | - |
| Total licenses and permits | | \$ 1,500 | \$ 300 | \$ 300 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Inter-Governmental | | | | | | | | | | | |
| State Reimbursements | | | | | | | | | | | |
| Police state aid | BL state aid/BL total police calls x new police calls | \$ 135 | \$ 271 | \$ 406 | \$ 406 | \$ 406 | \$ 406 | \$ 406 | \$ 406 | \$ 406 | \$ 406 |
| Police supplemental aid | \$2.50 x new population | 75 | 150 | 225 | 225 | 225 | 225 | 225 | 225 | 225 | 225 |
| School resource officer | no impact | - | - | - | - | - | - | - | - | - | - |
| Total state reimbursements | | \$ 210 | \$ 421 | \$ 631 | \$ 631 | \$ 631 | \$ 631 | \$ 631 | \$ 631 | \$ 631 | \$ 631 |
| County Reimbursements | | | | | | | | | | | |
| In lieu of financial corporation | no impact | - | - | - | - | - | - | - | - | - | - |
| Tax differential | BL tax differential/BL police revenue x new police revenue | \$ 339 | \$ 679 | \$ 1,018 | \$ 1,018 | \$ 1,018 | \$ 1,018 | \$ 1,018 | \$ 1,018 | \$ 1,018 | \$ 1,018 |
| Senior Center reimbursement | no impact | - | - | - | - | - | - | - | - | - | - |
| Total county reimbursements | | \$ 339 | \$ 679 | \$ 1,018 | \$ 1,018 | \$ 1,018 | \$ 1,018 | \$ 1,018 | \$ 1,018 | \$ 1,018 | \$ 1,018 |
| Local Reimbursements | | | | | | | | | | | |
| Residential special patrol | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total local reimbursements | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| APG Contract Fees | | | | | | | | | | | |
| | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenues | | | | | | | | | | | |
| Fines and forfeitures | BL fines/ BL households x new households | \$ 12 | \$ 24 | \$ 36 | \$ 36 | \$ 36 | \$ 36 | \$ 36 | \$ 36 | \$ 36 | \$ 36 |
| Interest on savings | BL interest/BL real estate tax x new real estate tax | 125 | 267 | 417 | 429 | 442 | 455 | 469 | 483 | 497 | 512 |
| Other miscellaneous | BL misc/BL real estate tax x new real estate tax | 132 | 281 | 439 | 452 | 466 | 480 | 494 | 509 | 524 | 540 |
| Police miscellaneous income | no impact | - | - | - | - | - | - | - | - | - | - |
| Trash collection sticker fees | BL trash fees/BL households x new households | 395 | 790 | 1,186 | 1,186 | 1,186 | 1,186 | 1,186 | 1,186 | 1,186 | 1,186 |
| DPW miscellaneous | BL DPW misc/BL households x new households | 112 | 225 | 337 | 337 | 337 | 337 | 337 | 337 | 337 | 337 |
| Recycling contributions | BL recycling contrib./BL households x new households | 16 | 33 | 49 | 49 | 49 | 49 | 49 | 49 | 49 | 49 |
| Antenna leases | no impact | - | - | - | - | - | - | - | - | - | - |
| Annexation | no impact | - | - | - | - | - | - | - | - | - | - |
| Total miscellaneous revenues | | \$ 793 | \$ 1,619 | \$ 2,463 | \$ 2,488 | \$ 2,515 | \$ 2,542 | \$ 2,570 | \$ 2,599 | \$ 2,629 | \$ 2,659 |
| Total Revenues | | \$ 26,566 | \$ 51,863 | \$ 79,752 | \$ 81,537 | \$ 83,685 | \$ 85,898 | \$ 88,177 | \$ 90,524 | \$ 92,941 | \$ 95,432 |
| Other Financing Sources | | | | | | | | | | | |
| Issuance of debt | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sale of property | no impact | - | - | - | - | - | - | - | - | - | - |
| Total other financing sources | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

**Fiscal Impact of Development on City of Aberdeen
Proposed Project #1**

| Assumptions / Explanations | | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 1014 | FY 2015 | FY 2016 | FY 2017 |
|---|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Total Revenues and Financing Sources | | \$ 26,566 | \$ 51,863 | \$ 79,752 | \$ 81,537 | \$ 83,685 | \$ 85,898 | \$ 88,177 | \$ 90,524 | \$ 92,941 | \$ 95,432 |
| Expenditures (assumes z% annual increase in costs) | | | | | | | | | | | |
| General Government | | | | | | | | | | | |
| Legislative | | | | | | | | | | | |
| Elected officials | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating expenditures | BL op exp/ BL assessed value x new assessed value | 381 | 844 | 1,372 | 1,469 | 1,574 | 1,686 | 1,806 | 1,935 | 2,072 | 2,220 |
| Maryland Municipal League | BL dues/ BL assessed value x new assessed value | 46 | 103 | 167 | 179 | 192 | 205 | 220 | 236 | 253 | 271 |
| Elections | BL election cost/ BL households x new households | 15 | 32 | 50 | 52 | 54 | 56 | 59 | 61 | 63 | 66 |
| Recording secretary | no impact | - | - | - | - | - | - | - | - | - | - |
| Total legislative | | \$ 443 | \$ 979 | \$ 1,589 | \$ 1,700 | \$ 1,820 | \$ 1,948 | \$ 2,085 | \$ 2,231 | \$ 2,388 | \$ 2,556 |
| Executive | | | | | | | | | | | |
| Salaries | BL salaries/ BL assessed value x new assessed value | \$ 564 | \$ 1,251 | \$ 2,032 | \$ 2,177 | \$ 2,332 | \$ 2,498 | \$ 2,676 | \$ 2,866 | \$ 3,070 | \$ 3,289 |
| Operating expenditures | BL op exp/ BL assessed value x new assessed value | 45 | 100 | 162 | 173 | 186 | 199 | 213 | 228 | 244 | 262 |
| Total executive | | \$ 609 | \$ 1,350 | \$ 2,194 | \$ 2,350 | \$ 2,517 | \$ 2,697 | \$ 2,889 | \$ 3,094 | \$ 3,315 | \$ 3,551 |
| Finance | | | | | | | | | | | |
| Salaries | BL salaries/ BL assessed value x new assessed value | \$ 752 | \$ 1,668 | \$ 2,710 | \$ 2,903 | \$ 3,109 | \$ 3,331 | \$ 3,568 | \$ 3,822 | \$ 4,094 | \$ 4,385 |
| Operating expenditures | BL op exp/ BL assessed value x new assessed value | 112 | 248 | 402 | 431 | 462 | 495 | 530 | 568 | 608 | 651 |
| Audit | BL audit/ BL assessed value x new assessed value | 27 | 59 | 96 | 102 | 110 | 118 | 126 | 135 | 144 | 155 |
| Total finance | | \$ 890 | \$ 1,974 | \$ 3,208 | \$ 3,436 | \$ 3,681 | \$ 3,943 | \$ 4,223 | \$ 4,524 | \$ 4,846 | \$ 5,191 |
| Legal | | | | | | | | | | | |
| Codification | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Counsel | BL counsel/ BL assessed value x new assessed value | 271 | 600 | 975 | 1,045 | 1,119 | 1,199 | 1,284 | 1,375 | 1,473 | 1,578 |
| Total legal | | \$ 271 | \$ 600 | \$ 975 | \$ 1,045 | \$ 1,119 | \$ 1,199 | \$ 1,284 | \$ 1,375 | \$ 1,473 | \$ 1,578 |
| Planning and Community Development | | | | | | | | | | | |
| Salaries | BL salaries/ (BL households + BL businesses) x (new households + new businesses) | \$ 294 | \$ 612 | \$ 955 | \$ 993 | \$ 1,033 | \$ 1,074 | \$ 1,117 | \$ 1,162 | \$ 1,208 | \$ 1,257 |
| Operating expenditures | BL op exp/ (BL households + BL businesses) x (new households + new businesses) | 46 | 95 | 148 | 154 | 160 | 167 | 173 | 180 | 187 | 195 |
| Total planning and community development | | \$ 340 | \$ 707 | \$ 1,103 | \$ 1,147 | \$ 1,193 | \$ 1,241 | \$ 1,290 | \$ 1,342 | \$ 1,396 | \$ 1,451 |
| Government Buildings | | | | | | | | | | | |
| Janitor salary | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating expenditures | no impact | - | - | - | - | - | - | - | - | - | - |
| Total government buildings | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| General Government | | | | | | | | | | | |
| Operating expenditures | BL op exp / BL assessed value x new assessed value | \$ 229 | \$ 507 | \$ 823 | \$ 882 | \$ 945 | \$ 1,012 | \$ 1,084 | \$ 1,161 | \$ 1,244 | \$ 1,333 |
| Total general government | | \$ 229 | \$ 507 | \$ 823 | \$ 882 | \$ 945 | \$ 1,012 | \$ 1,084 | \$ 1,161 | \$ 1,244 | \$ 1,333 |
| Health and Safety | | | | | | | | | | | |
| Salaries | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating expenditures | no impact | - | - | - | - | - | - | - | - | - | - |
| Total health and safety | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total General Government | | \$ 2,781 | \$ 6,117 | \$ 9,892 | \$ 10,560 | \$ 11,275 | \$ 12,038 | \$ 12,855 | \$ 13,728 | \$ 14,662 | \$ 15,660 |
| Public Safety | | | | | | | | | | | |
| Police Department | | | | | | | | | | | |
| Salaries | BL salaries/ BL police calls x new police calls | \$ 1,523 | \$ 3,169 | \$ 4,943 | \$ 5,141 | \$ 5,346 | \$ 5,560 | \$ 5,782 | \$ 6,014 | \$ 6,254 | \$ 6,505 |
| Operating Expenditures | BL op exp/ BL police calls x new police calls | 196 | 408 | 637 | 663 | 689 | 717 | 745 | 775 | 806 | 839 |
| Total police department | | \$ 1,720 | \$ 3,577 | \$ 5,580 | \$ 5,803 | \$ 6,035 | \$ 6,277 | \$ 6,528 | \$ 6,789 | \$ 7,061 | \$ 7,343 |

**Fiscal Impact of Development on City of Aberdeen
Proposed Project #1**

| | | Assumptions / Explanations | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY 2017 |
|--|-----------------------------------|---|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Volunteer Fire Department | | | | | | | | | | | | |
| Contribution | | BL contribution/ (BL households+ BL businesses) x (new households + new businesses) | \$ 187 | \$ 390 | \$ 608 | \$ 633 | \$ 658 | \$ 684 | \$ 712 | \$ 740 | \$ 770 | \$ 801 |
| | Total volunteer fire department | | \$ 187 | \$ 390 | \$ 608 | \$ 633 | \$ 658 | \$ 684 | \$ 712 | \$ 740 | \$ 770 | \$ 801 |
| | Total Public Safety | | \$ 1,907 | \$ 3,967 | \$ 6,188 | \$ 6,436 | \$ 6,693 | \$ 6,961 | \$ 7,240 | \$ 7,529 | \$ 7,830 | \$ 8,144 |
| Public Works Administration | | | | | | | | | | | | |
| Salaries | | BL salaries/ (BL households + BL businesses) x (new households + new businesses) | \$ 441 | \$ 917 | \$ 1,431 | \$ 1,489 | \$ 1,548 | \$ 1,610 | \$ 1,674 | \$ 1,741 | \$ 1,811 | \$ 1,883 |
| Operating Expenditures | | BL op exp/ (BL households + BL businesses) x (new households + new businesses) | 21 | 43 | 67 | 70 | 73 | 76 | 79 | 82 | 85 | 89 |
| | Total public works administration | | \$ 462 | \$ 961 | \$ 1,499 | \$ 1,559 | \$ 1,621 | \$ 1,686 | \$ 1,753 | \$ 1,823 | \$ 1,896 | \$ 1,972 |
| Streets | | | | | | | | | | | | |
| Salaries | | BL salaries/ BL street miles x new street miles | \$ 10,729 | \$ 11,158 | \$ 11,604 | \$ 12,068 | \$ 12,551 | \$ 13,053 | \$ 13,575 | \$ 14,118 | \$ 14,683 | \$ 15,270 |
| Operating Expenditures | | BL op exp/ BL street miles x new street miles | \$ 3,183 | \$ 3,310 | \$ 3,443 | \$ 3,580 | \$ 3,723 | \$ 3,872 | \$ 4,027 | \$ 4,188 | \$ 4,356 | \$ 4,530 |
| | Total streets | | \$ 13,912 | \$ 14,468 | \$ 15,047 | \$ 15,649 | \$ 16,275 | \$ 16,926 | \$ 17,603 | \$ 18,307 | \$ 19,039 | \$ 19,801 |
| Street Lighting | | | | | | | | | | | | |
| Operating Expenditures | | BL op exp/ BL street miles x new street miles | \$ 5,111 | \$ 5,315 | \$ 5,528 | \$ 5,749 | \$ 5,979 | \$ 6,218 | \$ 6,467 | \$ 6,726 | \$ 6,995 | \$ 7,275 |
| | Total street lighting | | \$ 5,111 | \$ 5,315 | \$ 5,528 | \$ 5,749 | \$ 5,979 | \$ 6,218 | \$ 6,467 | \$ 6,726 | \$ 6,995 | \$ 7,275 |
| Winter Operations | | | | | | | | | | | | |
| Operating Expenditures | | BL op exp/ BL street miles x new street miles | \$ 202 | \$ 210 | \$ 218 | \$ 227 | \$ 236 | \$ 245 | \$ 255 | \$ 265 | \$ 276 | \$ 287 |
| | Total winter operations | | \$ 202 | \$ 210 | \$ 218 | \$ 227 | \$ 236 | \$ 245 | \$ 255 | \$ 265 | \$ 276 | \$ 287 |
| Solid Waste | | | | | | | | | | | | |
| Salaries | | BL salaries/ BL households x new households | \$ 541 | \$ 1,125 | \$ 1,756 | \$ 1,826 | \$ 1,899 | \$ 1,975 | \$ 2,054 | \$ 2,136 | \$ 2,221 | \$ 2,310 |
| Operating Expenditures | | BL op exp/ BL households x new households | 544 | 1,132 | 1,766 | 1,836 | 1,910 | 1,986 | 2,066 | 2,148 | 2,234 | 2,324 |
| | Total solid waste | | \$ 1,085 | \$ 2,257 | \$ 3,521 | \$ 3,662 | \$ 3,809 | \$ 3,961 | \$ 4,119 | \$ 4,284 | \$ 4,455 | \$ 4,634 |
| | Total Public Works | | \$ 20,771 | \$ 23,211 | \$ 25,813 | \$ 26,846 | \$ 27,919 | \$ 29,036 | \$ 30,198 | \$ 31,406 | \$ 32,662 | \$ 33,968 |
| Parks and Recreation | | | | | | | | | | | | |
| Operating Expenditures | | BL cost/ BL population x new population | \$ 85 | \$ 178 | \$ 277 | \$ 288 | \$ 300 | \$ 312 | \$ 324 | \$ 337 | \$ 351 | \$ 365 |
| | Total parks and recreation | | \$ 85 | \$ 178 | \$ 277 | \$ 288 | \$ 300 | \$ 312 | \$ 324 | \$ 337 | \$ 351 | \$ 365 |
| Miscellaneous | | | | | | | | | | | | |
| Retirement plans | | BL retirement plans/sum of BL salaries x sum of new salaries | \$ 1,309 | \$ 1,709 | \$ 2,177 | \$ 2,371 | \$ 2,582 | \$ 2,813 | \$ 3,065 | \$ 3,341 | \$ 3,641 | \$ 3,970 |
| Payroll expenditures | | BL expenditures/ sum of BL salaries x sum of new salaries | \$ 2,145 | \$ 3,431 | \$ 4,951 | \$ 5,416 | \$ 5,927 | \$ 6,487 | \$ 7,102 | \$ 7,777 | \$ 8,518 | \$ 9,331 |
| Miscellaneous | | BL miscellaneous/ sum of BL salaries x sum of new salaries | \$ 287 | \$ 362 | \$ 450 | \$ 489 | \$ 532 | \$ 579 | \$ 631 | \$ 686 | \$ 747 | \$ 814 |
| | Total miscellaneous | | \$ 3,740 | \$ 5,502 | \$ 7,577 | \$ 8,276 | \$ 9,042 | \$ 9,880 | \$ 10,798 | \$ 11,804 | \$ 12,907 | \$ 14,115 |
| Debt Service | | | | | | | | | | | | |
| Principal | | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Interest | | no impact | - | - | - | - | - | - | - | - | - | - |
| | Total debt service | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Expenditures | | | \$ 29,285 | \$ 38,975 | \$ 49,747 | \$ 52,406 | \$ 55,229 | \$ 58,228 | \$ 61,415 | \$ 64,805 | \$ 68,412 | \$ 72,252 |
| Transfers Out | | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Expenditures and Transfers Out | | | \$ 29,285 | \$ 38,975 | \$ 49,747 | \$ 52,406 | \$ 55,229 | \$ 58,228 | \$ 61,415 | \$ 64,805 | \$ 68,412 | \$ 72,252 |
| EXCESS OF REVENUES OVER EXPENDITURES (GENERAL FUND) | | | \$ (2,720) | \$ 12,887 | \$ 30,004 | \$ 29,131 | \$ 28,456 | \$ 27,670 | \$ 26,761 | \$ 25,719 | \$ 24,530 | \$ 23,180 |

**Fiscal Impact of Development on City of Aberdeen
Proposed Project #2**

Development proposal: Land Capital Group

| | | | | | | | | | | | |
|------|--|---------------------|------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 1 | Within existing city boundaries? (Yes = 1, No = 0) | AV = assessed value | Est. = estimated | | | | | | | | |
| 3.0% | y = projected annual percentage increase in assessed value | | | | | | | | | | |
| 4.0% | z = projected annual increase in costs | | | | | | | | | | |
| | Assumptions / Explanations | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY 2017 |

Development Data

| | | | | | | | | | | | |
|---|--|------------|------|------|------|------|------|------|------|------|------|
| Residential | | | | | | | | | | | |
| Total number of acres to be developed | for developments already within city limits | - | | | | | | | | | |
| New single family units each year | | - | - | - | - | - | - | - | - | - | - |
| New townhouses each year | | - | - | - | - | - | - | - | - | - | - |
| Average AV of single family unit | BL estimate increased by y% per year | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Average AV of townhouse | BL estimate increased by y% per year | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| New street miles each year | | - | - | - | - | - | - | - | - | - | - |
| Computed residential values: | | | | | | | | | | | |
| Cumulative new households to date | new single family units + new townhouses | - | - | - | - | - | - | - | - | - | - |
| New population each year | BL avg people per household x new households | - | - | - | - | - | - | - | - | - | - |
| Cumulative new population to date | new population to date | - | - | - | - | - | - | - | - | - | - |
| Total AV of new units each year | average assessed value (SFH & TH) x units | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Cumulative AV of new units to date | assessed value of all new units to date | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Estimated current AV of property* | estimated assessed value per acre x acres | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net cumulative AV of new units to date | new assessed value less current value | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| New police calls each year | police calls per unit x units | - | - | - | - | - | - | - | - | - | - |
| Commercial | | | | | | | | | | | |
| Total number of acres to be developed | | 9.5 | | | | | | | | | |
| Number of new businesses each year | | 2 | - | - | - | - | - | - | - | - | - |
| Retail: | | | | | | | | | | | |
| Drug store SF developed each year | | 13,000 | - | - | - | - | - | - | - | - | - |
| Convenience store SF developed each year | | 5,940 | - | - | - | - | - | - | - | - | - |
| Office SF developed each year | | - | - | - | - | - | - | - | - | - | - |
| Industrial acres developed each year | | - | - | - | - | - | - | - | - | - | - |
| Industrial SF developed each year | | - | - | - | - | - | - | - | - | - | - |
| New street miles each year | | - | - | - | - | - | - | - | - | - | - |
| Computed commercial values: | | | | | | | | | | | |
| Cumulative number of new businesses to date | | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Retail | | | | | | | | | | | |
| Drug store | | | | | | | | | | | |
| Est. real property AV each year | est. value per sq. ft increased by y%/yr x sq. ft. | \$ 780,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Est. personal property AV each year | est. value per sq. ft increased by y%/yr x sq. ft. | \$ 26,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Convenience store | | | | | | | | | | | |
| Est. real property AV each year | est. value per sq. ft increased by y%/yr x sq. ft. | \$ 772,200 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Est. personal property AV each year | est. value per sq. ft increased by y%/yr x sq. ft. | \$ 415,800 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Office | | | | | | | | | | | |
| Est. real property AV this year | est. value per sq. ft increased by y%/yr x sq. ft. | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Est. personal property AV this year | est. value per sq. ft increased by y%/yr x sq. ft. | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Industrial | | | | | | | | | | | |
| Est. real property AV each year | est. value per sq. ft increased by y%/yr x sq. ft. | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Est. personal property AV each year | est. value per sq. ft increased by y%/yr x sq. ft. | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| All commercial | | | | | | | | | | | |

**Fiscal Impact of Development on City of Aberdeen
Proposed Project #2**

| Assumptions / Explanations | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY 2017 |
|---|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Total est. real property AV each year | assessed value new comm. real property | \$ 1,552,200 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Cumulative real property AV to date | assessed value new comm. real prop. to date | \$ 1,552,200 | \$ 1,598,766 | \$ 1,646,729 | \$ 1,696,131 | \$ 1,747,015 | \$ 1,799,425 | \$ 1,853,408 | \$ 1,909,010 | \$ 1,966,281 |
| Est. current real property AV* | estimated assessed value per acre x acres | \$ 844,400 | \$ 869,732 | \$ 895,824 | \$ 922,699 | \$ 950,380 | \$ 978,891 | \$ 1,008,258 | \$ 1,038,505 | \$ 1,069,661 |
| Net cumulative real property AV to date | new assessed value less current value | \$ 707,800 | \$ 729,034 | \$ 750,905 | \$ 773,432 | \$ 796,635 | \$ 820,534 | \$ 845,150 | \$ 870,505 | \$ 896,620 |
| Total est. personal property AV each year | assessed value new comm. personal property | \$ 441,800 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Cumulative personal property AV to date | assessed value new comm. pers. prop. to date | \$ 441,800 | \$ 455,054 | \$ 468,706 | \$ 482,767 | \$ 497,250 | \$ 512,167 | \$ 527,532 | \$ 543,358 | \$ 559,659 |
| New police calls each year | police calls per business x new businesses | 163 | - | - | - | - | - | - | - | - |
| Computed values all development: | | | | | | | | | | |
| Total est. real property AV each year | sum of residential and commercial | \$ 1,552,200 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Cumulative real property AV to date | sum of residential and commercial | \$ 1,552,200 | \$ 1,598,766 | \$ 1,646,729 | \$ 1,696,131 | \$ 1,747,015 | \$ 1,799,425 | \$ 1,853,408 | \$ 1,909,010 | \$ 1,966,281 |
| Est. current real property AV* | sum of residential and commercial | \$ 844,400 | \$ 869,732 | \$ 895,824 | \$ 922,699 | \$ 950,380 | \$ 978,891 | \$ 1,008,258 | \$ 1,038,505 | \$ 1,069,661 |
| Net cumulative real property AV to date | new assessed value less current value | \$ 707,800 | \$ 729,034 | \$ 750,905 | \$ 773,432 | \$ 796,635 | \$ 820,534 | \$ 845,150 | \$ 870,505 | \$ 896,620 |
| New street miles each year | sum of residential and commercial | - | - | - | - | - | - | - | - | - |
| Cumulative new street miles to date | sum of new street miles to date | - | - | - | - | - | - | - | - | - |
| New police calls each year | new residential calls + new commercial calls | 163 | - | - | - | - | - | - | - | - |
| Cumulative new police calls | sum of new police calls to date | 163 | 163 | 163 | 163 | 163 | 163 | 163 | 163 | 163 |

* for developments already within city limits (i.e., annexation not required)

**Fiscal Impact of Proposed Development
GENERAL FUND**

Revenues

Taxes

Property taxes

| | | | | | | | | | | | |
|-----------------------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Real estate taxes | BL tax rate x new assessed value | \$ 5,061 | \$ 5,213 | \$ 5,369 | \$ 5,530 | \$ 5,696 | \$ 5,867 | \$ 6,043 | \$ 6,224 | \$ 6,411 | \$ 6,603 |
| Corporation personal property tax | BL tax rate x new assessed value | \$ 7,511 | \$ 7,736 | \$ 7,968 | \$ 8,207 | \$ 8,453 | \$ 8,707 | \$ 8,968 | \$ 9,237 | \$ 9,514 | \$ 9,800 |
| Utilities personal property tax | no impact | | | | | | | | | | |
| Penalties and interest | BL penalties/BL real estate tax x new real estate tax | 38 | 40 | 41 | 42 | 43 | 45 | 46 | 47 | 49 | 50 |
| Additions and abatements | BL Ad & Ab/ BL real estate tax x new real estate tax | -92 | -95 | -98 | -101 | -104 | -107 | -110 | -114 | -117 | -120 |
| Discounts on taxes | BL discounts/BL real estate tax x new real estate tax | -43 | -44 | -45 | -46 | -48 | -49 | -51 | -52 | -54 | -55 |
| Tax credits - firemens exemptions | BL credit/BL real estate tax (resid.) x new real estate tax (resid.) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax credits - no water or sewer | BL credit/BL real estate tax x new real estate tax | -5 | -5 | -5 | -6 | -6 | -6 | -6 | -6 | -7 | -7 |
| Enterprise zone tax credits | insert | | | | | | | | | | |
| Total property taxes | | \$ 12,470 | \$ 12,844 | \$ 13,229 | \$ 13,626 | \$ 14,035 | \$ 14,456 | \$ 14,890 | \$ 15,336 | \$ 15,796 | \$ 16,270 |

Local taxes

| | | | | | | | | | | | |
|------------------------------------|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Franchise tax | BL franchise tax/ BL households x new households | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Mobile home excise tax | no impact | | | | | | | | | | |
| Utilities pole tax | BL utilities pole tax/ BL street miles x new street miles | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Hospitality Way special assessment | no impact | | | | | | | | | | |
| Total local taxes | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

State shared taxes

| | | | | | | | | | | | |
|---------------------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Income tax | BL income tax/BL real estate tax (resid.) x new real estate tax (resid.) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Highway user | BL highway user/BL households x new households | - | - | - | - | - | - | - | - | - | - |
| Admissions and amusement tax | BL A&A/ BL population x new population | - | - | - | - | - | - | - | - | - | - |
| Total state shared taxes | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total taxes | | \$ 12,470 | \$ 12,844 | \$ 13,229 | \$ 13,626 | \$ 14,035 | \$ 14,456 | \$ 14,890 | \$ 15,336 | \$ 15,796 | \$ 16,270 |

**Fiscal Impact of Development on City of Aberdeen
Proposed Project #2**

| | Assumptions / Explanations | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY 2017 |
|---|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Licenses and Permits | | | | | | | | | | | |
| Traders' licenses | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Liquor licenses | no impact | - | - | - | - | - | - | - | - | - | - |
| Taxi permits | no impact | - | - | - | - | - | - | - | - | - | - |
| Subdivision inspection fees | \$500 per inspection | 500 | - | - | - | - | - | - | - | - | - |
| Grading permits | \$200 per permit. | 200 | - | - | - | - | - | - | - | - | - |
| Building permits | \$25 per residential permit; \$150 per commercial permit | \$ 300 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Site plan review | \$500 per review | 500 | - | - | - | - | - | - | - | - | - |
| Mobile home park licenses | no impact | - | - | - | - | - | - | - | - | - | - |
| Public works agreement revenue | no impact | - | - | - | - | - | - | - | - | - | - |
| Total licenses and permits | | \$ 1,500 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Inter-Governmental | | | | | | | | | | | |
| State Reimbursements | | | | | | | | | | | |
| Police state aid | BL state aid/BL total police calls x new police calls | \$ 882 | \$ 882 | \$ 882 | \$ 882 | \$ 882 | \$ 882 | \$ 882 | \$ 882 | \$ 882 | \$ 882 |
| Police supplemental aid | \$2.50 x new population | - | - | - | - | - | - | - | - | - | - |
| School resource officer | no impact | - | - | - | - | - | - | - | - | - | - |
| Total state reimbursements | | \$ 882 | \$ 882 | \$ 882 | \$ 882 | \$ 882 | \$ 882 | \$ 882 | \$ 882 | \$ 882 | \$ 882 |
| County Reimbursements | | | | | | | | | | | |
| In lieu of financial corporation | no impact | - | - | - | - | - | - | - | - | - | - |
| Tax differential | BL tax differential/BL police revenue x new police revenue | \$ 1,424 | \$ 1,424 | \$ 1,424 | \$ 1,424 | \$ 1,424 | \$ 1,424 | \$ 1,424 | \$ 1,424 | \$ 1,424 | \$ 1,424 |
| Senior Center reimbursement | no impact | - | - | - | - | - | - | - | - | - | - |
| Total county reimbursements | | \$ 1,424 | \$ 1,424 | \$ 1,424 | \$ 1,424 | \$ 1,424 | \$ 1,424 | \$ 1,424 | \$ 1,424 | \$ 1,424 | \$ 1,424 |
| Local Reimbursements | | | | | | | | | | | |
| Residential special patrol | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total local reimbursements | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| APG Contract Fees | | | | | | | | | | | |
| | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenues | | | | | | | | | | | |
| Fines and forfeitures | BL fines/ BL households x new households | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Interest on savings | BL interest/BL real estate tax x new real estate tax | 38 | 40 | 41 | 42 | 43 | 45 | 46 | 47 | 49 | 50 |
| Other miscellaneous | BL misc/BL real estate tax x new real estate tax | 41 | 42 | 43 | 44 | 46 | 47 | 48 | 50 | 51 | 53 |
| Police miscellaneous income | no impact | - | - | - | - | - | - | - | - | - | - |
| Trash collection sticker fees | BL trash fees/BL households x new households | - | - | - | - | - | - | - | - | - | - |
| DPW miscellaneous | BL DPW misc/BL households x new households | - | - | - | - | - | - | - | - | - | - |
| Recycling contributions | BL recycling contrib./BL households x new households | - | - | - | - | - | - | - | - | - | - |
| Antenna leases | no impact | - | - | - | - | - | - | - | - | - | - |
| Annexation | no impact | - | - | - | - | - | - | - | - | - | - |
| Total miscellaneous revenues | | \$ 79 | \$ 81 | \$ 84 | \$ 86 | \$ 89 | \$ 92 | \$ 94 | \$ 97 | \$ 100 | \$ 103 |
| Total Revenues | | \$ 16,355 | \$ 15,231 | \$ 15,619 | \$ 16,018 | \$ 16,430 | \$ 16,853 | \$ 17,290 | \$ 17,739 | \$ 18,202 | \$ 18,679 |
| Other Financing Sources | | | | | | | | | | | |
| Issuance of debt | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sale of property | no impact | - | - | - | - | - | - | - | - | - | - |
| Total other financing sources | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Revenues and Financing Sources | | \$ 16,355 | \$ 15,231 | \$ 15,619 | \$ 16,018 | \$ 16,430 | \$ 16,853 | \$ 17,290 | \$ 17,739 | \$ 18,202 | \$ 18,679 |

Expenditures (assumes 2% annual increase in costs)

**Fiscal Impact of Development on City of Aberdeen
Proposed Project #2**

| | | Assumptions / Explanations | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY 2017 |
|---|--|---|---------------|---------------|---------------|---------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| General Government | | | | | | | | | | | | |
| Legislative | | | | | | | | | | | | |
| Elected officials | | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating expenditures | | BL op exp/ BL assessed value x new assessed value | 117 | 126 | 134 | 144 | 154 | 165 | 177 | 190 | 203 | 218 |
| Maryland Municipal League | | BL dues/ BL assessed value x new assessed value | 14 | 15 | 16 | 18 | 19 | 20 | 22 | 23 | 25 | 27 |
| Elections | | BL election cost/ BL households x new households | - | - | - | - | - | - | - | - | - | - |
| Recording secretary | | no impact | - | - | - | - | - | - | - | - | - | - |
| | Total legislative | | \$ 131 | \$ 141 | \$ 151 | \$ 162 | \$ 173 | \$ 185 | \$ 199 | \$ 213 | \$ 228 | \$ 244 |
| Executive | | | | | | | | | | | | |
| Salaries | | BL salaries/ BL assessed value x new assessed value | \$ 174 | \$ 186 | \$ 199 | \$ 213 | \$ 229 | \$ 245 | \$ 262 | \$ 281 | \$ 301 | \$ 322 |
| Operating expenditures | | BL op exp/ BL assessed value x new assessed value | 14 | 15 | 16 | 17 | 18 | 19 | 21 | 22 | 24 | 26 |
| | Total executive | | \$ 187 | \$ 201 | \$ 215 | \$ 230 | \$ 247 | \$ 264 | \$ 283 | \$ 303 | \$ 325 | \$ 348 |
| Finance | | | | | | | | | | | | |
| Salaries | | BL salaries/ BL assessed value x new assessed value | \$ 231 | \$ 248 | \$ 266 | \$ 285 | \$ 305 | \$ 327 | \$ 350 | \$ 375 | \$ 401 | \$ 430 |
| Operating expenditures | | BL op exp/ BL assessed value x new assessed value | 34 | 37 | 39 | 42 | 45 | 48 | 52 | 56 | 60 | 64 |
| Audit | | BL audit/ BL assessed value x new assessed value | 8 | 9 | 9 | 10 | 11 | 12 | 12 | 13 | 14 | 15 |
| | Total finance | | \$ 274 | \$ 294 | \$ 314 | \$ 337 | \$ 361 | \$ 387 | \$ 414 | \$ 444 | \$ 475 | \$ 509 |
| Legal | | | | | | | | | | | | |
| Codification | | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Counsel | | BL counsel/ BL assessed value x new assessed value | 83 | 89 | 96 | 102 | 110 | 118 | 126 | 135 | 144 | 155 |
| | Total legal | | \$ 83 | \$ 89 | \$ 96 | \$ 102 | \$ 110 | \$ 118 | \$ 126 | \$ 135 | \$ 144 | \$ 155 |
| Planning and Community Development | | | | | | | | | | | | |
| Salaries | | BL salaries/ (BL households + BL businesses) x (new households + new businesses) | \$ 49 | \$ 51 | \$ 53 | \$ 55 | \$ 57 | \$ 60 | \$ 62 | \$ 65 | \$ 67 | \$ 70 |
| Operating expenditures | | BL op exp/ (BL households + BL businesses) x (new households + new businesses) | 8 | 8 | 8 | 9 | 9 | 9 | 10 | 10 | 10 | 11 |
| | Total planning and community development | | \$ 57 | \$ 59 | \$ 61 | \$ 64 | \$ 66 | \$ 69 | \$ 72 | \$ 75 | \$ 78 | \$ 81 |
| Government Buildings | | | | | | | | | | | | |
| Janitor salary | | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating expenditures | | no impact | - | - | - | - | - | - | - | - | - | - |
| | Total government buildings | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| General Government | | | | | | | | | | | | |
| Operating expenditures | | BL op exp / BL assessed value x new assessed value | \$ 70 | \$ 75 | \$ 81 | \$ 86 | \$ 93 | \$ 99 | \$ 106 | \$ 114 | \$ 122 | \$ 131 |
| | Total general government | | \$ 70 | \$ 75 | \$ 81 | \$ 86 | \$ 93 | \$ 99 | \$ 106 | \$ 114 | \$ 122 | \$ 131 |
| Health and Safety | | | | | | | | | | | | |
| Salaries | | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating expenditures | | no impact | - | - | - | - | - | - | - | - | - | - |
| | Total health and safety | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Total General Government | | \$ 803 | \$ 859 | \$ 918 | \$ 981 | \$ 1,049 | \$ 1,122 | \$ 1,200 | \$ 1,283 | \$ 1,372 | \$ 1,467 |
| Public Safety | | | | | | | | | | | | |
| Police Department | | | | | | | | | | | | |
| Salaries | | BL salaries/ BL police calls x new police calls | \$ 9,929 | \$ 10,326 | \$ 10,739 | \$ 11,169 | \$ 11,615 | \$ 12,080 | \$ 12,563 | \$ 13,066 | \$ 13,588 | \$ 14,132 |
| Operating Expenditures | | BL op exp/ BL police calls x new police calls | 1,280 | 1,331 | 1,384 | 1,440 | 1,497 | 1,557 | 1,620 | 1,684 | 1,752 | 1,822 |
| | Total police department | | \$ 11,209 | \$ 11,657 | \$ 12,124 | \$ 12,608 | \$ 13,113 | \$ 13,637 | \$ 14,183 | \$ 14,750 | \$ 15,340 | \$ 15,954 |
| Volunteer Fire Department | | | | | | | | | | | | |
| Contribution | | BL contribution/ (BL households+ BL businesses) x (new households + new businesses) | \$ 31 | \$ 32 | \$ 34 | \$ 35 | \$ 37 | \$ 38 | \$ 40 | \$ 41 | \$ 43 | \$ 44 |

**Fiscal Impact of Development on City of Aberdeen
Proposed Project #2**

| Assumptions / Explanations | | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY 2017 |
|--|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Total volunteer fire department | | \$ 31 | \$ 32 | \$ 34 | \$ 35 | \$ 37 | \$ 38 | \$ 40 | \$ 41 | \$ 43 | \$ 44 |
| Total Public Safety | | \$ 11,240 | \$ 11,690 | \$ 12,157 | \$ 12,644 | \$ 13,149 | \$ 13,675 | \$ 14,222 | \$ 14,791 | \$ 15,383 | \$ 15,998 |
| Public Works | | | | | | | | | | | |
| Administration | | | | | | | | | | | |
| Salaries | BL salaries/ (BL households + BL businesses) x (new households + new businesses) | \$ 74 | \$ 76 | \$ 80 | \$ 83 | \$ 86 | \$ 89 | \$ 93 | \$ 97 | \$ 101 | \$ 105 |
| Operating Expenditures | BL op exp/ (BL households + BL businesses) x (new households + new businesses) | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 |
| Total public works administration | | \$ 77 | \$ 80 | \$ 83 | \$ 87 | \$ 90 | \$ 94 | \$ 97 | \$ 101 | \$ 105 | \$ 110 |
| Streets | | | | | | | | | | | |
| Salaries | BL salaries/ BL street miles x new street miles | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating Expenditures | BL op exp/ BL street miles x new street miles | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total streets | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Street Lighting | | | | | | | | | | | |
| Operating Expenditures | BL op exp/ BL street miles x new street miles | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total street lighting | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Winter Operations | | | | | | | | | | | |
| Operating Expenditures | BL op exp/ BL street miles x new street miles | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total winter operations | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Solid Waste | | | | | | | | | | | |
| Salaries | BL salaries/ BL households x new households | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating Expenditures | BL op exp/ BL households x new households | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total solid waste | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Public Works | | \$ 77 | \$ 80 | \$ 83 | \$ 87 | \$ 90 | \$ 94 | \$ 97 | \$ 101 | \$ 105 | \$ 110 |
| Parks and Recreation | | | | | | | | | | | |
| Operating Expenditures | BL cost/ BL population x new population | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total parks and recreation | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous | | | | | | | | | | | |
| Retirement plans | BL retirement plans/sum of BL salaries x sum of new salaries | \$ 52 | \$ 57 | \$ 63 | \$ 70 | \$ 78 | \$ 86 | \$ 95 | \$ 106 | \$ 117 | \$ 130 |
| Payroll expenditures | BL expenditures/ sum of BL salaries x sum of new salaries | \$ 196 | \$ 217 | \$ 240 | \$ 266 | \$ 294 | \$ 326 | \$ 360 | \$ 399 | \$ 442 | \$ 490 |
| Miscellaneous | BL miscellaneous/ sum of BL salaries x sum of new salaries | \$ 9 | \$ 10 | \$ 11 | \$ 12 | \$ 14 | \$ 15 | \$ 17 | \$ 19 | \$ 21 | \$ 23 |
| Total miscellaneous | | \$ 257 | \$ 284 | \$ 315 | \$ 348 | \$ 386 | \$ 427 | \$ 473 | \$ 523 | \$ 580 | \$ 642 |
| Debt Service | | | | | | | | | | | |
| Principal | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Interest | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total debt service | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Expenditures | | \$ 12,377 | \$ 12,913 | \$ 13,473 | \$ 14,060 | \$ 14,674 | \$ 15,318 | \$ 15,992 | \$ 16,699 | \$ 17,440 | \$ 18,217 |
| Transfers Out | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Expenditures and Transfers Out | | \$ 12,377 | \$ 12,913 | \$ 13,473 | \$ 14,060 | \$ 14,674 | \$ 15,318 | \$ 15,992 | \$ 16,699 | \$ 17,440 | \$ 18,217 |
| EXCESS OF REVENUES OVER EXPENDITURES (GENERAL FUND) | | \$ 3,977 | \$ 2,318 | \$ 2,146 | \$ 1,958 | \$ 1,755 | \$ 1,535 | \$ 1,298 | \$ 1,040 | \$ 762 | \$ 462 |

**Fiscal Impact of Development on City of Aberdeen
Proposed Project #3**

Development proposal: Fields at Rock Glenn

1 Within existing city boundaries? (Yes = 1, No = 0)
 3.0% y = projected annual percentage increase in assessed value
 4.0% z = projected annual increase in costs

AV = assessed value Est. = estimated

| Assumptions / Explanations | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
|---|--|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY 2017 |
| Development Data | | | | | | | | | | |
| Residential | | | | | | | | | | |
| Total number of acres to be developed | for developments already within city limits | - | | | | | | | | |
| New single family units each year | 101 total units built out over 5 years | 20 | 20 | 20 | 20 | 21 | - | - | - | - |
| New townhouses each year | total units built out over 5 years | - | - | - | - | - | - | - | - | - |
| Average AV of single family unit | BL estimate increased by y% per year | \$ 300,000 | \$ 309,000 | \$ 318,270 | \$ 327,818 | \$ 337,653 | \$ 347,782 | \$ 358,216 | \$ 368,962 | \$ 380,031 |
| Average AV of townhouse | BL estimate increased by y% per year | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| New street miles each year | | 1.00 | - | - | - | - | - | - | - | - |
| <i>Computed residential values:</i> | | | | | | | | | | |
| Cumulative new households to date | new single family units + new townhouses | 20 | 40 | 60 | 80 | 101 | 101 | 101 | 101 | 101 |
| New population each year | BL avg people per household x new households | 50 | 50 | 50 | 50 | 52 | 0 | 0 | 0 | 0 |
| Cumulative new population to date | new population to date | 50 | 100 | 150 | 200 | 252 | 252 | 252 | 252 | 252 |
| Total AV of new units each year | average assessed value (SFH & TH) x units | \$ 6,000,000 | \$ 6,180,000 | \$ 6,365,400 | \$ 6,556,362 | \$ 7,090,706 | \$ - | \$ - | \$ - | \$ - |
| Cumulative AV of new units to date | assessed value of all new units to date | \$ 6,000,000 | \$ 12,360,000 | \$ 19,096,200 | \$ 26,225,448 | \$ 34,102,917 | \$ 35,126,004 | \$ 36,179,785 | \$ 37,265,178 | \$ 38,383,133 |
| Estimated current AV of property* | estimated assessed value per acre x acres | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net cumulative AV of new units to date | new assessed value less current value | \$ 6,000,000 | \$ 12,360,000 | \$ 19,096,200 | \$ 26,225,448 | \$ 34,102,917 | \$ 35,126,004 | \$ 36,179,785 | \$ 37,265,178 | \$ 38,383,133 |
| New police calls each year | police calls per unit x units | 42 | 42 | 42 | 42 | 44 | - | - | - | - |
| Commercial | | | | | | | | | | |
| Total number of acres to be developed | | - | | | | | | | | |
| Number of new businesses each year | | - | - | - | - | - | - | - | - | - |
| Retail: | | | | | | | | | | |
| Drug store SF developed each year | | - | - | - | - | - | - | - | - | - |
| Convenience store SF developed each year | | - | - | - | - | - | - | - | - | - |
| Office SF developed each year | | - | - | - | - | - | - | - | - | - |
| Industrial acres developed each year | | - | - | - | - | - | - | - | - | - |
| Industrial SF developed each year | | - | - | - | - | - | - | - | - | - |
| New street miles each year | | - | - | - | - | - | - | - | - | - |
| <i>Computed commercial values:</i> | | | | | | | | | | |
| Cumulative number of new businesses to date | | - | - | - | - | - | - | - | - | - |
| Retail | | | | | | | | | | |
| <i>Drug store</i> | | | | | | | | | | |
| Est. real property AV each year | est. value per sq. ft increased by y%/yr x sq. ft. | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Est. personal property AV each year | est. value per sq. ft increased by y%/yr x sq. ft. | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| <i>Convenience store</i> | | | | | | | | | | |
| Est. real property AV each year | est. value per sq. ft increased by y%/yr x sq. ft. | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Est. personal property AV each year | est. value per sq. ft increased by y%/yr x sq. ft. | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Office | | | | | | | | | | |
| Est. real property AV this year | est. value per sq. ft increased by y%/yr x sq. ft. | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Est. personal property AV this year | est. value per sq. ft increased by y%/yr x sq. ft. | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Industrial | | | | | | | | | | |
| Est. real property AV each year | est. value per sq. ft increased by y%/yr x sq. ft. | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Est. personal property AV each year | est. value per sq. ft increased by y%/yr x sq. ft. | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

**Fiscal Impact of Development on City of Aberdeen
Proposed Project #3**

| Assumptions / Explanations | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY 2017 |
|---|--|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| <i>All commercial</i> | | | | | | | | | | |
| Total est. real property AV each year | assessed value new comm. real property | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Cumulative real property AV to date | assessed value new comm. real prop. to date | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Est. current real property AV* | estimated assessed value per acre x acres | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net cumulative real property AV to date | new assessed value less current value | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total est. personal property AV each year | assessed value new comm. personal property | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Cumulative personal property AV to date | assessed value new comm. pers. prop. to date | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| New police calls each year | police calls per business x new businesses | - | - | - | - | - | - | - | - | - |
| <i>Computed values all development:</i> | | | | | | | | | | |
| Total est. real property AV each year | sum of residential and commercial | \$ 6,000,000 | \$ 6,180,000 | \$ 6,365,400 | \$ 6,556,362 | \$ 7,090,706 | \$ - | \$ - | \$ - | \$ - |
| Cumulative real property AV to date | sum of residential and commercial | \$ 6,000,000 | \$ 12,360,000 | \$ 19,096,200 | \$ 26,225,448 | \$ 34,102,917 | \$ 35,126,004 | \$ 36,179,785 | \$ 37,265,178 | \$ 38,383,133 |
| Est. current real property AV* | sum of residential and commercial | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net cumulative real property AV to date | new assessed value less current value | \$ 6,000,000 | \$ 12,360,000 | \$ 19,096,200 | \$ 26,225,448 | \$ 34,102,917 | \$ 35,126,004 | \$ 36,179,785 | \$ 37,265,178 | \$ 38,383,133 |
| New street miles each year | sum of residential and commercial | 1 | - | - | - | - | - | - | - | - |
| Cumulative new street miles to date | sum of new street miles to date | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| New police calls each year | new residential calls + new commercial calls | 42 | 42 | 42 | 42 | 44 | - | - | - | - |
| Cumulative new police calls | sum of new police calls to date | 42 | 83 | 125 | 167 | 211 | 211 | 211 | 211 | 211 |

* for developments already within city limits (i.e., annexation not required)

**Fiscal Impact of Proposed Development
GENERAL FUND**

Revenues

Taxes

Property taxes

| | | | | | | | | | | | |
|-----------------------------------|--|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Real estate taxes | BL tax rate x new assessed value | \$ 42,900 | \$ 88,374 | \$ 136,538 | \$ 187,512 | \$ 243,836 | \$ 251,151 | \$ 258,685 | \$ 266,446 | \$ 274,439 | \$ 282,673 |
| Corporation personal property tax | BL tax rate x new assessed value | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Utilities personal property tax | no impact | | | | | | | | | | |
| Penalties and interest | BL penalties/BL real estate tax x new real estate tax | 326 | 671 | 1037 | 1424 | 1852 | 1907 | 1965 | 2024 | 2084 | 2147 |
| Additions and abatements | BL Ad & Ab/ BL real estate tax x new real estate tax | -783 | -1612 | -2491 | -3421 | -4448 | -4581 | -4719 | -4860 | -5006 | -5156 |
| Discounts on taxes | BL discounts/BL real estate tax x new real estate tax | -360 | -743 | -1147 | -1575 | -2049 | -2110 | -2173 | -2239 | -2306 | -2375 |
| Tax credits - firemens exemptions | BL credit/BL real estate tax (resid.) x new real estate tax (resid.) | -88 | -182 | -281 | -386 | -502 | -517 | -533 | -549 | -565 | -582 |
| Tax credits - no water or sewer | BL credit/BL real estate tax x new real estate tax | -44 | -90 | -138 | -190 | -247 | -255 | -262 | -270 | -278 | -287 |
| Enterprise zone tax credits | insert | | | | | | | | | | |
| Total property taxes | | \$ 41,951 | \$ 86,419 | \$ 133,517 | \$ 183,364 | \$ 238,442 | \$ 245,595 | \$ 252,963 | \$ 260,552 | \$ 268,368 | \$ 276,419 |

Local taxes

| | | | | | | | | | | | |
|------------------------------------|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Franchise tax | BL franchise tax/ BL households x new households | \$ 408 | \$ 816 | \$ 1,224 | \$ 1,632 | \$ 2,061 | \$ 2,061 | \$ 2,061 | \$ 2,061 | \$ 2,061 | \$ 2,061 |
| Mobile home excise tax | no impact | | | | | | | | | | |
| Utilities pole tax | BL utilities pole tax/ BL street miles x new street miles | \$ 1,007 | \$ 1,007 | \$ 1,007 | \$ 1,007 | \$ 1,007 | \$ 1,007 | \$ 1,007 | \$ 1,007 | \$ 1,007 | \$ 1,007 |
| Hospitality Way special assessment | no impact | | | | | | | | | | |
| Total local taxes | | \$ 1,415 | \$ 1,823 | \$ 2,231 | \$ 2,639 | \$ 3,068 | \$ 3,068 | \$ 3,068 | \$ 3,068 | \$ 3,068 | \$ 3,068 |

State shared taxes

| | | | | | | | | | | | |
|------------------------------|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Income tax | BL income tax/BL real estate tax (resid.) x new real estate tax (resid.) | \$ 11,578 | \$ 23,851 | \$ 36,850 | \$ 50,607 | \$ 65,808 | \$ 67,782 | \$ 69,816 | \$ 71,910 | \$ 74,068 | \$ 76,290 |
| Highway user | BL highway user/BL households x new households | 2,577 | 5,155 | 7,732 | 10,309 | 13,015 | 13,015 | 13,015 | 13,015 | 13,015 | 13,015 |
| Admissions and amusement tax | BL A&A/ BL population x new population | 165 | 330 | 496 | 661 | 833 | 833 | 833 | 833 | 833 | 833 |

**Fiscal Impact of Development on City of Aberdeen
Proposed Project #3**

| Assumptions / Explanations | | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY 2017 |
|--------------------------------------|--|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Total state shared taxes | | \$ 14,321 | \$ 29,336 | \$ 45,077 | \$ 61,577 | \$ 79,656 | \$ 81,631 | \$ 83,664 | \$ 85,759 | \$ 87,916 | \$ 90,138 |
| Total taxes | | \$ 57,687 | \$ 117,578 | \$ 180,826 | \$ 247,581 | \$ 321,166 | \$ 330,294 | \$ 339,695 | \$ 349,378 | \$ 359,352 | \$ 369,625 |
| Licenses and Permits | | | | | | | | | | | |
| Traders' licenses | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Liquor licenses | no impact | - | - | - | - | - | - | - | - | - | - |
| Taxi permits | no impact | - | - | - | - | - | - | - | - | - | - |
| Subdivision inspection fees | \$500 per inspection | 500 | - | - | - | - | - | - | - | - | - |
| Grading permits | \$200 per permit. | 200 | - | - | - | - | - | - | - | - | - |
| Building permits | \$25 per residential permit; \$150 per commercial permit | \$ 500 | \$ 500 | \$ 500 | \$ 500 | \$ 525 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Site plan review | \$500 per review | 500 | - | - | - | - | - | - | - | - | - |
| Mobile home park licenses | no impact | - | - | - | - | - | - | - | - | - | - |
| Public works agreement revenue | no impact | - | - | - | - | - | - | - | - | - | - |
| Total licenses and permits | | \$ 1,700 | \$ 500 | \$ 500 | \$ 500 | \$ 525 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Inter-Governmental | | | | | | | | | | | |
| State Reimbursements | | | | | | | | | | | |
| Police state aid | BL state aid/BL total police calls x new police calls | \$ 226 | \$ 451 | \$ 677 | \$ 902 | \$ 1,139 | \$ 1,139 | \$ 1,139 | \$ 1,139 | \$ 1,139 | \$ 1,139 |
| Police supplemental aid | \$2.50 x new population | 125 | 250 | 375 | 500 | 630 | 630 | 630 | 630 | 630 | 630 |
| School resource officer | no impact | - | - | - | - | - | - | - | - | - | - |
| Total state reimbursements | | \$ 351 | \$ 701 | \$ 1,052 | \$ 1,402 | \$ 1,769 | \$ 1,769 | \$ 1,769 | \$ 1,769 | \$ 1,769 | \$ 1,769 |
| County Reimbursements | | | | | | | | | | | |
| In lieu of financial corporation | no impact | - | - | - | - | - | - | - | - | - | - |
| Tax differential | BL tax differential/BL police revenue x new police revenue | \$ 566 | \$ 1,131 | \$ 1,697 | \$ 2,263 | \$ 2,855 | \$ 2,855 | \$ 2,855 | \$ 2,855 | \$ 2,855 | \$ 2,855 |
| Senior Center reimbursement | no impact | - | - | - | - | - | - | - | - | - | - |
| Total county reimbursements | | \$ 566 | \$ 1,131 | \$ 1,697 | \$ 2,263 | \$ 2,855 | \$ 2,855 | \$ 2,855 | \$ 2,855 | \$ 2,855 | \$ 2,855 |
| Local Reimbursements | | | | | | | | | | | |
| Residential special patrol | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total local reimbursements | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| APG Contract Fees | | | | | | | | | | | |
| | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenues | | | | | | | | | | | |
| Fines and forfeitures | BL fines/ BL households x new households | \$ 20 | \$ 40 | \$ 59 | \$ 79 | \$ 100 | \$ 100 | \$ 100 | \$ 100 | \$ 100 | \$ 100 |
| Interest on savings | BL interest/BL real estate tax x new real estate tax | 326 | 672 | 1,039 | 1,426 | 1,855 | 1,910 | 1,968 | 2,027 | 2,087 | 2,150 |
| Other miscellaneous | BL misc/BL real estate tax x new real estate tax | 344 | 708 | 1,094 | 1,503 | 1,954 | 2,013 | 2,073 | 2,135 | 2,199 | 2,265 |
| Police miscellaneous income | no impact | - | - | - | - | - | - | - | - | - | - |
| Trash collection sticker fees | BL trash fees/BL households x new households | 659 | 1,317 | 1,976 | 2,635 | 3,326 | 3,326 | 3,326 | 3,326 | 3,326 | 3,326 |
| DPW miscellaneous | BL DPW misc/BL households x new households | 187 | 375 | 562 | 749 | 946 | 946 | 946 | 946 | 946 | 946 |
| Recycling contributions | BL recycling contrib./BL households x new households | 27 | 54 | 82 | 109 | 137 | 137 | 137 | 137 | 137 | 137 |
| Antenna leases | no impact | - | - | - | - | - | - | - | - | - | - |
| Annexation | no impact | - | - | - | - | - | - | - | - | - | - |
| Total miscellaneous revenues | | \$ 1,563 | \$ 3,166 | \$ 4,812 | \$ 6,501 | \$ 8,318 | \$ 8,432 | \$ 8,550 | \$ 8,671 | \$ 8,796 | \$ 8,925 |
| Total Revenues | | \$ 61,866 | \$ 123,077 | \$ 188,887 | \$ 258,246 | \$ 334,633 | \$ 343,350 | \$ 352,869 | \$ 362,674 | \$ 372,772 | \$ 383,174 |
| Other Financing Sources | | | | | | | | | | | |
| Issuance of debt | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sale of property | no impact | - | - | - | - | - | - | - | - | - | - |
| Total other financing sources | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

**Fiscal Impact of Development on City of Aberdeen
Proposed Project #3**

| Assumptions / Explanations | | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY 2017 |
|---|--|-----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | \$ 61,866 | \$ 123,077 | \$ 188,887 | \$ 258,246 | \$ 334,633 | \$ 343,350 | \$ 352,869 | \$ 362,674 | \$ 372,772 | \$ 383,174 |
| Total Revenues and Financing Sources | | | | | | | | | | | |
| Expenditures (assumes z% annual increase in costs) | | | | | | | | | | | |
| General Government | | | | | | | | | | | |
| Legislative | | | | | | | | | | | |
| Elected officials | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating expenditures | BL op exp/ BL assessed value x new assessed value | 993 | 2,128 | 3,420 | 4,884 | 6,605 | 7,076 | 7,580 | 8,119 | 8,697 | 9,317 |
| Maryland Municipal League | BL dues/ BL assessed value x new assessed value | 121 | 259 | 417 | 595 | 805 | 862 | 924 | 989 | 1,060 | 1,135 |
| Elections | BL election cost/ BL households x new households | 26 | 53 | 83 | 116 | 152 | 158 | 164 | 171 | 178 | 185 |
| Recording secretary | no impact | - | - | - | - | - | - | - | - | - | - |
| | Total legislative | \$ 1,140 | \$ 2,441 | \$ 3,920 | \$ 5,595 | \$ 7,562 | \$ 8,096 | \$ 8,667 | \$ 9,279 | \$ 9,935 | \$ 10,637 |
| Executive | | | | | | | | | | | |
| Salaries | BL salaries/ BL assessed value x new assessed value | \$ 1,472 | \$ 3,153 | \$ 5,066 | \$ 7,236 | \$ 9,785 | \$ 10,482 | \$ 11,228 | \$ 12,028 | \$ 12,884 | \$ 13,802 |
| Operating expenditures | BL op exp/ BL assessed value x new assessed value | 117 | 251 | 403 | 576 | 779 | 834 | 894 | 957 | 1,026 | 1,099 |
| | Total executive | \$ 1,589 | \$ 3,404 | \$ 5,469 | \$ 7,812 | \$ 10,564 | \$ 11,317 | \$ 12,122 | \$ 12,985 | \$ 13,910 | \$ 14,900 |
| Finance | | | | | | | | | | | |
| Salaries | BL salaries/ BL assessed value x new assessed value | \$ 1,962 | \$ 4,204 | \$ 6,755 | \$ 9,648 | \$ 13,048 | \$ 13,977 | \$ 14,972 | \$ 16,038 | \$ 17,180 | \$ 18,404 |
| Operating expenditures | BL op exp/ BL assessed value x new assessed value | 291 | 624 | 1,003 | 1,433 | 1,938 | 2,076 | 2,223 | 2,382 | 2,551 | 2,733 |
| Audit | BL audit/ BL assessed value x new assessed value | 69 | 148 | 238 | 341 | 461 | 493 | 528 | 566 | 606 | 650 |
| | Total finance | \$ 2,323 | \$ 4,977 | \$ 7,997 | \$ 11,422 | \$ 15,446 | \$ 16,546 | \$ 17,724 | \$ 18,986 | \$ 20,338 | \$ 21,786 |
| Legal | | | | | | | | | | | |
| Codification | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Counsel | BL counsel/ BL assessed value x new assessed value | 706 | 1,513 | 2,431 | 3,472 | 4,696 | 5,030 | 5,389 | 5,772 | 6,183 | 6,624 |
| | Total legal | \$ 706 | \$ 1,513 | \$ 2,431 | \$ 3,472 | \$ 4,696 | \$ 5,030 | \$ 5,389 | \$ 5,772 | \$ 6,183 | \$ 6,624 |
| Planning and Community Development | | | | | | | | | | | |
| Salaries | BL salaries/ (BL households + BL businesses) x (new households + new businesses) | \$ 490 | \$ 1,020 | \$ 1,591 | \$ 2,207 | \$ 2,897 | \$ 3,013 | \$ 3,134 | \$ 3,259 | \$ 3,390 | \$ 3,525 |
| Operating expenditures | BL op exp/ (BL households + BL businesses) x (new households + new businesses) | 76 | 158 | 247 | 342 | 449 | 467 | 486 | 506 | 526 | 547 |
| | Total planning and community development | \$ 567 | \$ 1,178 | \$ 1,838 | \$ 2,549 | \$ 3,347 | \$ 3,481 | \$ 3,620 | \$ 3,765 | \$ 3,915 | \$ 4,072 |
| Government Buildings | | | | | | | | | | | |
| Janitor salary | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating expenditures | no impact | - | - | - | - | - | - | - | - | - | - |
| | Total government buildings | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| General Government | | | | | | | | | | | |
| Operating expenditures | BL op exp / BL assessed value x new assessed value | \$ 596 | \$ 1,278 | \$ 2,053 | \$ 2,932 | \$ 3,965 | \$ 4,247 | \$ 4,550 | \$ 4,874 | \$ 5,221 | \$ 5,592 |
| | Total general government | \$ 596 | \$ 1,278 | \$ 2,053 | \$ 2,932 | \$ 3,965 | \$ 4,247 | \$ 4,550 | \$ 4,874 | \$ 5,221 | \$ 5,592 |
| Health and Safety | | | | | | | | | | | |
| Salaries | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating expenditures | no impact | - | - | - | - | - | - | - | - | - | - |
| | Total health and safety | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Total General Government | \$ 6,921 | \$ 14,791 | \$ 23,708 | \$ 33,782 | \$ 45,581 | \$ 48,717 | \$ 52,072 | \$ 55,662 | \$ 59,502 | \$ 63,611 |
| Public Safety | | | | | | | | | | | |
| Police Department | | | | | | | | | | | |
| Salaries | BL salaries/ BL police calls x new police calls | \$ 2,539 | \$ 5,281 | \$ 8,238 | \$ 11,424 | \$ 14,999 | \$ 15,599 | \$ 16,223 | \$ 16,872 | \$ 17,547 | \$ 18,249 |
| Operating Expenditures | BL op exp/ BL police calls x new police calls | 327 | 681 | 1,062 | 1,473 | 1,934 | 2,011 | 2,091 | 2,175 | 2,262 | 2,353 |
| | Total police department | \$ 2,866 | \$ 5,962 | \$ 9,300 | \$ 12,896 | \$ 16,933 | \$ 17,610 | \$ 18,315 | \$ 19,047 | \$ 19,809 | \$ 20,601 |

**Fiscal Impact of Development on City of Aberdeen
Proposed Project #3**

| | | Assumptions / Explanations | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY 2017 |
|--|-----------------------------------|---|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Volunteer Fire Department | | | | | | | | | | | | |
| Contribution | | BL contribution/ (BL households+ BL businesses) x (new households + new businesses) | \$ 312 | \$ 650 | \$ 1,014 | \$ 1,406 | \$ 1,846 | \$ 1,920 | \$ 1,997 | \$ 2,077 | \$ 2,160 | \$ 2,246 |
| | Total volunteer fire department | | \$ 312 | \$ 650 | \$ 1,014 | \$ 1,406 | \$ 1,846 | \$ 1,920 | \$ 1,997 | \$ 2,077 | \$ 2,160 | \$ 2,246 |
| | Total Public Safety | | \$ 3,179 | \$ 6,612 | \$ 10,314 | \$ 14,302 | \$ 18,779 | \$ 19,530 | \$ 20,311 | \$ 21,124 | \$ 21,969 | \$ 22,847 |
| Public Works Administration | | | | | | | | | | | | |
| Salaries | | BL salaries/ (BL households + BL businesses) x (new households + new businesses) | \$ 735 | \$ 1,529 | \$ 2,385 | \$ 3,308 | \$ 4,343 | \$ 4,517 | \$ 4,698 | \$ 4,886 | \$ 5,081 | \$ 5,284 |
| Operating Expenditures | | BL op exp/ (BL households + BL businesses) x (new households + new businesses) | 35 | 72 | 112 | 156 | 205 | 213 | 221 | 230 | 239 | 249 |
| | Total public works administration | | \$ 770 | \$ 1,601 | \$ 2,498 | \$ 3,464 | \$ 4,548 | \$ 4,730 | \$ 4,919 | \$ 5,116 | \$ 5,320 | \$ 5,533 |
| Streets | | | | | | | | | | | | |
| Salaries | | BL salaries/ BL street miles x new street miles | \$ 10,729 | \$ 11,158 | \$ 11,604 | \$ 12,068 | \$ 12,551 | \$ 13,053 | \$ 13,575 | \$ 14,118 | \$ 14,683 | \$ 15,270 |
| Operating Expenditures | | BL op exp/ BL street miles x new street miles | \$ 3,183 | \$ 3,310 | \$ 3,443 | \$ 3,580 | \$ 3,723 | \$ 3,872 | \$ 4,027 | \$ 4,188 | \$ 4,356 | \$ 4,530 |
| | Total streets | | \$ 13,912 | \$ 14,468 | \$ 15,047 | \$ 15,649 | \$ 16,275 | \$ 16,926 | \$ 17,603 | \$ 18,307 | \$ 19,039 | \$ 19,801 |
| Street Lighting | | | | | | | | | | | | |
| Operating Expenditures | | BL op exp/ BL street miles x new street miles | \$ 5,111 | \$ 5,315 | \$ 5,528 | \$ 5,749 | \$ 5,979 | \$ 6,218 | \$ 6,467 | \$ 6,726 | \$ 6,995 | \$ 7,275 |
| | Total street lighting | | \$ 5,111 | \$ 5,315 | \$ 5,528 | \$ 5,749 | \$ 5,979 | \$ 6,218 | \$ 6,467 | \$ 6,726 | \$ 6,995 | \$ 7,275 |
| Winter Operations | | | | | | | | | | | | |
| Operating Expenditures | | BL op exp/ BL street miles x new street miles | \$ 202 | \$ 210 | \$ 218 | \$ 227 | \$ 236 | \$ 245 | \$ 255 | \$ 265 | \$ 276 | \$ 287 |
| | Total winter operations | | \$ 202 | \$ 210 | \$ 218 | \$ 227 | \$ 236 | \$ 245 | \$ 255 | \$ 265 | \$ 276 | \$ 287 |
| Solid Waste | | | | | | | | | | | | |
| Salaries | | BL salaries/ BL households x new households | \$ 902 | \$ 1,876 | \$ 2,926 | \$ 4,057 | \$ 5,327 | \$ 5,540 | \$ 5,762 | \$ 5,992 | \$ 6,232 | \$ 6,481 |
| Operating Expenditures | | BL op exp/ BL households x new households | 907 | 1,886 | 2,943 | 4,081 | 5,358 | 5,572 | 5,795 | 6,027 | 6,268 | 6,519 |
| | Total solid waste | | \$ 1,809 | \$ 3,762 | \$ 5,869 | \$ 8,138 | \$ 10,685 | \$ 11,113 | \$ 11,557 | \$ 12,019 | \$ 12,500 | \$ 13,000 |
| | Total Public Works | | \$ 21,803 | \$ 25,357 | \$ 29,160 | \$ 33,227 | \$ 37,723 | \$ 39,232 | \$ 40,801 | \$ 42,433 | \$ 44,130 | \$ 45,896 |
| Parks and Recreation | | | | | | | | | | | | |
| Operating Expenditures | | BL cost/ BL population x new population | \$ 142 | \$ 296 | \$ 462 | \$ 641 | \$ 840 | \$ 874 | \$ 908 | \$ 945 | \$ 983 | \$ 1,022 |
| | Total parks and recreation | | \$ 142 | \$ 296 | \$ 462 | \$ 641 | \$ 840 | \$ 874 | \$ 908 | \$ 945 | \$ 983 | \$ 1,022 |
| Miscellaneous | | | | | | | | | | | | |
| Retirement plans | | BL retirement plans/sum of BL salaries x sum of new salaries | \$ 1,600 | \$ 2,343 | \$ 3,222 | \$ 4,257 | \$ 5,510 | \$ 6,045 | \$ 6,633 | \$ 7,280 | \$ 7,992 | \$ 8,775 |
| Payroll expenditures | | BL expenditures/ sum of BL salaries x sum of new salaries | \$ 3,247 | \$ 5,828 | \$ 8,903 | \$ 12,546 | \$ 16,996 | \$ 18,705 | \$ 20,590 | \$ 22,670 | \$ 24,965 | \$ 27,498 |
| Miscellaneous | | BL miscellaneous/ sum of BL salaries x sum of new salaries | \$ 338 | \$ 474 | \$ 634 | \$ 823 | \$ 1,050 | \$ 1,151 | \$ 1,261 | \$ 1,383 | \$ 1,517 | \$ 1,664 |
| | Total miscellaneous | | \$ 5,185 | \$ 8,646 | \$ 12,760 | \$ 17,626 | \$ 23,557 | \$ 25,901 | \$ 28,485 | \$ 31,333 | \$ 34,473 | \$ 37,937 |
| Debt Service | | | | | | | | | | | | |
| Principal | | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Interest | | no impact | - | - | - | - | - | - | - | - | - | - |
| | Total debt service | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Expenditures | | | \$ 37,230 | \$ 55,701 | \$ 76,404 | \$ 99,577 | \$ 126,480 | \$ 134,254 | \$ 142,578 | \$ 151,496 | \$ 161,057 | \$ 171,312 |
| Transfers Out | | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Expenditures and Transfers Out | | | \$ 37,230 | \$ 55,701 | \$ 76,404 | \$ 99,577 | \$ 126,480 | \$ 134,254 | \$ 142,578 | \$ 151,496 | \$ 161,057 | \$ 171,312 |
| EXCESS OF REVENUES OVER EXPENDITURES (GENERAL FUND) | | | \$ 24,636 | \$ 67,376 | \$ 112,483 | \$ 158,669 | \$ 208,154 | \$ 209,096 | \$ 210,291 | \$ 211,177 | \$ 211,715 | \$ 211,861 |

**Fiscal Impact of Development on City of Aberdeen
Proposed Project #4**

Development proposal: Paradise Meadows

0 Within existing city boundaries? (Yes = 1, No = 0)
 3.0% y = projected annual percentage increase in assessed value
 4.0% z = projected annual increase in costs

AV = assessed value Est. = estimated

| Assumptions / Explanations | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
|--|---------------|---------------|---------------|---------------|---------------|----------------|----------------|----------------|----------------|----------------|
| | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY 2017 |
| Development Data | | | | | | | | | | |
| Residential | | | | | | | | | | |
| Total number of acres to be developed | | | | | | | | | | |
| for developments already within city limits | - | | | | | | | | | |
| New single family units each year | 20 | 20 | 20 | 20 | 20 | 20 | 13 | - | - | - |
| 133 total units built over 7 years | | | | | | | | | | |
| New townhouses each year | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 10 | - |
| 170 total units built out over 9 years | | | | | | | | | | |
| Average AV of single family unit | \$ 500,000 | \$ 515,000 | \$ 530,450 | \$ 546,364 | \$ 562,754 | \$ 579,637 | \$ 597,026 | \$ 614,937 | \$ 633,385 | \$ 652,387 |
| BL estimate increased by y% per year | | | | | | | | | | |
| Average AV of townhouse | \$ 250,000 | \$ 257,500 | \$ 265,225 | \$ 273,182 | \$ 281,377 | \$ 289,819 | \$ 298,513 | \$ 307,468 | \$ 316,693 | \$ 326,193 |
| BL estimate increased by y% per year | | | | | | | | | | |
| New street miles each year | - | - | - | - | - | - | - | - | - | - |
| Computed residential values: | | | | | | | | | | |
| Cumulative new households to date | 40 | 80 | 120 | 160 | 200 | 240 | 273 | 293 | 303 | 303 |
| new single family units + new townhouses | | | | | | | | | | |
| New population each year | 100 | 100 | 100 | 100 | 100 | 100 | 82 | 50 | 25 | 0 |
| BL avg people per household x new households | | | | | | | | | | |
| Cumulative new population to date | 100 | 200 | 300 | 400 | 500 | 600 | 682 | 732 | 757 | 757 |
| new population to date | | | | | | | | | | |
| Total AV of new units each year | \$ 15,000,000 | \$ 15,450,000 | \$ 15,913,500 | \$ 16,390,905 | \$ 16,882,632 | \$ 17,389,111 | \$ 13,731,601 | \$ 6,149,369 | \$ 3,166,925 | \$ - |
| average assessed value (SFH & TH) x units | | | | | | | | | | |
| Cumulative AV of new units to date | \$ 15,000,000 | \$ 30,900,000 | \$ 47,740,500 | \$ 65,563,620 | \$ 84,413,161 | \$ 104,334,667 | \$ 121,196,308 | \$ 130,981,567 | \$ 138,077,939 | \$ 142,220,277 |
| assessed value of all new units to date | | | | | | | | | | |
| Estimated current AV of property* | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| estimated assessed value per acre x acres | | | | | | | | | | |
| Net cumulative AV of new units to date | \$ 15,000,000 | \$ 30,900,000 | \$ 47,740,500 | \$ 65,563,620 | \$ 84,413,161 | \$ 104,334,667 | \$ 121,196,308 | \$ 130,981,567 | \$ 138,077,939 | \$ 142,220,277 |
| new assessed value less current value | | | | | | | | | | |
| New police calls each year | 83 | 83 | 83 | 83 | 83 | 83 | 69 | 42 | 21 | - |
| police calls per unit x units | | | | | | | | | | |
| Commercial | | | | | | | | | | |
| Total number of acres to be developed | - | | | | | | | | | |
| Number of new businesses each year | - | - | - | - | - | - | - | - | - | - |
| Retail: | | | | | | | | | | |
| Drug store SF developed each year | - | - | - | - | - | - | - | - | - | - |
| Convenience store SF developed each year | - | - | - | - | - | - | - | - | - | - |
| Office SF developed each year | - | - | - | - | - | - | - | - | - | - |
| Industrial acres developed each year | - | - | - | - | - | - | - | - | - | - |
| Industrial SF developed each year | - | - | - | - | - | - | - | - | - | - |
| New street miles each year | - | - | - | - | - | - | - | - | - | - |
| Computed commercial values: | | | | | | | | | | |
| Cumulative number of new businesses to date | - | - | - | - | - | - | - | - | - | - |
| Retail | | | | | | | | | | |
| Drug store | | | | | | | | | | |
| Est. real property AV each year | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| est. value per sq. ft increased by y%/yr x sq. ft. | | | | | | | | | | |
| Est. personal property AV each year | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| est. value per sq. ft increased by y%/yr x sq. ft. | | | | | | | | | | |
| Convenience store | | | | | | | | | | |
| Est. real property AV each year | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| est. value per sq. ft increased by y%/yr x sq. ft. | | | | | | | | | | |
| Est. personal property AV each year | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| est. value per sq. ft increased by y%/yr x sq. ft. | | | | | | | | | | |
| Office | | | | | | | | | | |
| Est. real property AV this year | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| est. value per sq. ft increased by y%/yr x sq. ft. | | | | | | | | | | |
| Est. personal property AV this year | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| est. value per sq. ft increased by y%/yr x sq. ft. | | | | | | | | | | |
| Industrial | | | | | | | | | | |
| Est. real property AV each year | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| est. value per sq. ft increased by y%/yr x sq. ft. | | | | | | | | | | |
| Est. personal property AV each year | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| est. value per sq. ft increased by y%/yr x sq. ft. | | | | | | | | | | |
| All commercial | | | | | | | | | | |

**Fiscal Impact of Development on City of Aberdeen
Proposed Project #4**

| Assumptions / Explanations | | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY 2017 |
|---|--|---------------|---------------|---------------|---------------|---------------|----------------|----------------|----------------|----------------|----------------|
| Total est. real property AV each year | assessed value new comm. real property | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Cumulative real property AV to date | assessed value new comm. real prop. to date | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Est. current real property AV* | estimated assessed value per acre x acres | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net cumulative real property AV to date | new assessed value less current value | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total est. personal property AV each year | assessed value new comm. personal property | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Cumulative personal property AV to date | assessed value new comm. pers. prop. to date | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| New police calls each year | police calls per business x new businesses | - | - | - | - | - | - | - | - | - | - |
| Computed values all development: | | | | | | | | | | | |
| Total est. real property AV each year | sum of residential and commercial | \$ 15,000,000 | \$ 15,450,000 | \$ 15,913,500 | \$ 16,390,905 | \$ 16,882,632 | \$ 17,389,111 | \$ 13,731,601 | \$ 6,149,369 | \$ 3,166,925 | \$ - |
| Cumulative real property AV to date | sum of residential and commercial | \$ 15,000,000 | \$ 30,900,000 | \$ 47,740,500 | \$ 65,563,620 | \$ 84,413,161 | \$ 104,334,667 | \$ 121,196,308 | \$ 130,981,567 | \$ 138,077,939 | \$ 142,220,277 |
| Est. current real property AV* | sum of residential and commercial | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net cumulative real property AV to date | new assessed value less current value | \$ 15,000,000 | \$ 30,900,000 | \$ 47,740,500 | \$ 65,563,620 | \$ 84,413,161 | \$ 104,334,667 | \$ 121,196,308 | \$ 130,981,567 | \$ 138,077,939 | \$ 142,220,277 |
| New street miles each year | sum of residential and commercial | - | - | - | - | - | - | - | - | - | - |
| Cumulative new street miles to date | sum of new street miles to date | - | - | - | - | - | - | - | - | - | - |
| New police calls each year | new residential calls + new commercial calls | 83 | 83 | 83 | 83 | 83 | 83 | 69 | 42 | 21 | - |
| Cumulative new police calls | sum of new police calls to date | 83 | 167 | 250 | 334 | 417 | 501 | 570 | 612 | 632 | 632 |

* for developments already within city limits (i.e., annexation not required)

**Fiscal Impact of Proposed Development
GENERAL FUND**

Revenues

Taxes

Property taxes

| | | | | | | | | | | | |
|-----------------------------------|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Real estate taxes | BL tax rate x new assessed value | \$ 107,250 | \$ 220,935 | \$ 341,345 | \$ 468,780 | \$ 603,554 | \$ 745,993 | \$ 866,554 | \$ 936,518 | \$ 987,257 | \$ 1,016,875 |
| Corporation personal property tax | BL tax rate x new assessed value | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Utilities personal property tax | no impact | | | | | | | | | | |
| Penalties and interest | BL penalties/BL real estate tax x new real estate tax | 815 | 1678 | 2592 | 3560 | 4584 | 5666 | 6581 | 7113 | 7498 | 7723 |
| Additions and abatements | BL Ad & Ab/ BL real estate tax x new real estate tax | -1956 | -4030 | -6227 | -8551 | -11010 | -13608 | -15807 | -17084 | -18009 | -18549 |
| Discounts on taxes | BL discounts/BL real estate tax x new real estate tax | -901 | -1856 | -2868 | -3939 | -5071 | -6268 | -7281 | -7868 | -8295 | -8544 |
| | BL credit/BL real estate tax (resid.) x new real estate tax (resid.) | -221 | -455 | -703 | -965 | -1243 | -1536 | -1784 | -1928 | -2033 | -2094 |
| Tax credits - firemens exemptions | | -221 | -455 | -703 | -965 | -1243 | -1536 | -1784 | -1928 | -2033 | -2094 |
| Tax credits - no water or sewer | BL credit/BL real estate tax x new real estate tax | -109 | -224 | -346 | -475 | -612 | -757 | -879 | -950 | -1001 | -1031 |
| Enterprise zone tax credits | insert | | | | | | | | | | |
| Total property taxes | | \$ 104,877 | \$ 216,048 | \$ 333,793 | \$ 458,410 | \$ 590,202 | \$ 729,490 | \$ 847,384 | \$ 915,801 | \$ 965,417 | \$ 994,380 |

Local taxes

| | | | | | | | | | | | |
|------------------------------------|---|---------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Franchise tax | BL franchise tax/ BL households x new households | \$ 816 | \$ 1,632 | \$ 2,448 | \$ 3,265 | \$ 4,081 | \$ 4,897 | \$ 5,570 | \$ 5,978 | \$ 6,182 | \$ 6,182 |
| Mobile home excise tax | no impact | | | | | | | | | | |
| Utilities pole tax | BL utilities pole tax/ BL street miles x new street miles | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Hospitality Way special assessment | no impact | | | | | | | | | | |
| Total local taxes | | \$ 816 | \$ 1,632 | \$ 2,448 | \$ 3,265 | \$ 4,081 | \$ 4,897 | \$ 5,570 | \$ 5,978 | \$ 6,182 | \$ 6,182 |

State shared taxes

| | | | | | | | | | | | |
|---------------------------------|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|
| Income tax | BL income tax/BL real estate tax (resid.) x new real estate tax (resid.) | \$ 28,945 | \$ 59,628 | \$ 92,125 | \$ 126,518 | \$ 162,892 | \$ 201,334 | \$ 233,872 | \$ 252,754 | \$ 266,448 | \$ 274,442 |
| Highway user | BL highway user/BL households x new households | 5,155 | 10,309 | 15,464 | 20,619 | 25,773 | 30,928 | 35,180 | 37,758 | 39,046 | 39,046 |
| Admissions and amusement tax | BL A&A/ BL population x new population | 330 | 661 | 991 | 1,322 | 1,652 | 1,983 | 2,254 | 2,419 | 2,501 | 2,501 |
| Total state shared taxes | | \$ 34,430 | \$ 70,598 | \$ 108,580 | \$ 148,458 | \$ 190,317 | \$ 234,245 | \$ 271,306 | \$ 292,931 | \$ 307,996 | \$ 315,990 |
| Total taxes | | \$ 140,124 | \$ 288,278 | \$ 444,822 | \$ 610,132 | \$ 784,600 | \$ 968,632 | \$ 1,124,260 | \$ 1,214,710 | \$ 1,279,596 | \$ 1,316,552 |

**Fiscal Impact of Development on City of Aberdeen
Proposed Project #4**

| | Assumptions / Explanations | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY 2017 |
|---|--|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Licenses and Permits | | | | | | | | | | | |
| Traders' licenses | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Liquor licenses | no impact | - | - | - | - | - | - | - | - | - | - |
| Taxi permits | no impact | - | - | - | - | - | - | - | - | - | - |
| Subdivision inspection fees | \$500 per inspection | 500 | - | - | - | - | - | - | - | - | - |
| Grading permits | \$200 per permit. | 200 | - | - | - | - | - | - | - | - | - |
| | \$25 per residential permit; \$150 per commercial permit | | | | | | | | | | |
| Building permits | | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 825 | \$ 500 | \$ 250 | \$ - |
| Site plan review | \$500 per review | 500 | - | - | - | - | - | - | - | - | - |
| Mobile home park licenses | no impact | - | - | - | - | - | - | - | - | - | - |
| Public works agreement revenue | no impact | - | - | - | - | - | - | - | - | - | - |
| Total licenses and permits | | \$ 2,200 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 825 | \$ 500 | \$ 250 | \$ - |
| Inter-Governmental | | | | | | | | | | | |
| State Reimbursements | | | | | | | | | | | |
| Police state aid | BL state aid/BL total police calls x new police calls | \$ 451 | \$ 902 | \$ 1,353 | \$ 1,805 | \$ 2,256 | \$ 2,707 | \$ 3,079 | \$ 3,305 | \$ 3,418 | \$ 3,418 |
| Police supplemental aid | \$2.50 x new population | 250 | 500 | 750 | 1,000 | 1,250 | 1,500 | 1,705 | 1,830 | 1,893 | 1,893 |
| School resource officer | no impact | - | - | - | - | - | - | - | - | - | - |
| Total state reimbursements | | \$ 701 | \$ 1,402 | \$ 2,103 | \$ 2,805 | \$ 3,506 | \$ 4,207 | \$ 4,784 | \$ 5,135 | \$ 5,310 | \$ 5,310 |
| County Reimbursements | | | | | | | | | | | |
| In lieu of financial corporation | no impact | - | - | - | - | - | - | - | - | - | - |
| | BL tax differential/BL police revenue x new police revenue | | | | | | | | | | |
| Tax differential | | \$ 1,131 | \$ 2,263 | \$ 3,394 | \$ 4,526 | \$ 5,657 | \$ 6,788 | \$ 7,720 | \$ 8,286 | \$ 8,568 | \$ 8,568 |
| Senior Center reimbursement | no impact | - | - | - | - | - | - | - | - | - | - |
| Total county reimbursements | | \$ 1,131 | \$ 2,263 | \$ 3,394 | \$ 4,526 | \$ 5,657 | \$ 6,788 | \$ 7,720 | \$ 8,286 | \$ 8,568 | \$ 8,568 |
| Local Reimbursements | | | | | | | | | | | |
| Residential special patrol | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total local reimbursements | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| APG Contract Fees | | | | | | | | | | | |
| | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenues | | | | | | | | | | | |
| Fines and forfeitures | BL fines/ BL households x new households | \$ 40 | \$ 79 | \$ 119 | \$ 158 | \$ 198 | \$ 237 | \$ 270 | \$ 290 | \$ 300 | \$ 300 |
| Interest on savings | BL interest/BL real estate tax x new real estate tax | 816 | 1,681 | 2,596 | 3,566 | 4,591 | 5,674 | 6,591 | 7,124 | 7,509 | 7,735 |
| Other miscellaneous | BL misc/BL real estate tax x new real estate tax | 859 | 1,770 | 2,735 | 3,756 | 4,836 | 5,978 | 6,944 | 7,504 | 7,911 | 8,148 |
| Police miscellaneous income | no impact | - | - | - | - | - | - | - | - | - | - |
| Trash collection sticker fees | BL trash fees/BL households x new households | 1,317 | 2,635 | 3,952 | 5,270 | 6,587 | 7,904 | 8,991 | 9,650 | 9,979 | 9,979 |
| DPW miscellaneous | BL DPW misc/BL households x new households | 375 | 749 | 1,124 | 1,498 | 1,873 | 2,248 | 2,557 | 2,744 | 2,838 | 2,838 |
| | BL recycling contrib./BL households x new households | | | | | | | | | | |
| Recycling contributions | | 54 | 109 | 163 | 218 | 272 | 326 | 371 | 398 | 412 | 412 |
| Antenna leases | no impact | - | - | - | - | - | - | - | - | - | - |
| Annexation | no impact | - | - | - | - | - | - | - | - | - | - |
| Total miscellaneous revenues | | \$ 3,461 | \$ 7,023 | \$ 10,689 | \$ 14,466 | \$ 18,357 | \$ 22,368 | \$ 25,724 | \$ 27,710 | \$ 28,949 | \$ 29,412 |
| Total Revenues | | \$ 147,618 | \$ 299,966 | \$ 462,009 | \$ 632,929 | \$ 813,120 | \$ 1,002,995 | \$ 1,163,313 | \$ 1,256,340 | \$ 1,322,673 | \$ 1,359,842 |
| Other Financing Sources | | | | | | | | | | | |
| Issuance of debt | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sale of property | no impact | - | - | - | - | - | - | - | - | - | - |
| Total other financing sources | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Revenues and Financing Sources | | \$ 147,618 | \$ 299,966 | \$ 462,009 | \$ 632,929 | \$ 813,120 | \$ 1,002,995 | \$ 1,163,313 | \$ 1,256,340 | \$ 1,322,673 | \$ 1,359,842 |
| Expenditures (assumes 2% annual increase in costs) | | | | | | | | | | | |

**Fiscal Impact of Development on City of Aberdeen
Proposed Project #4**

| | | Assumptions / Explanations | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY 2017 |
|---|--|---|------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| General Government | | | | | | | | | | | | |
| Legislative | | | | | | | | | | | | |
| Elected officials | | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating expenditures | | BL op exp/ BL assessed value x new assessed value | 2,484 | 5,321 | 8,549 | 12,211 | 16,350 | 21,017 | 25,390 | 28,538 | 31,287 | 33,515 |
| Maryland Municipal League | | BL dues/ BL assessed value x new assessed value | 303 | 648 | 1,042 | 1,488 | 1,992 | 2,561 | 3,094 | 3,478 | 3,813 | 4,084 |
| Elections | | BL election cost/ BL households x new households | 51 | 107 | 167 | 231 | 301 | 375 | 444 | 495 | 533 | 554 |
| Recording secretary | | no impact | - | - | - | - | - | - | - | - | - | - |
| | Total legislative | | \$ 2,838 | \$ 6,076 | \$ 9,758 | \$ 13,930 | \$ 18,643 | \$ 23,953 | \$ 28,928 | \$ 32,511 | \$ 35,633 | \$ 38,153 |
| Executive | | | | | | | | | | | | |
| Salaries | | BL salaries/ BL assessed value x new assessed value | \$ 3,679 | \$ 7,882 | \$ 12,665 | \$ 18,089 | \$ 24,221 | \$ 31,135 | \$ 37,613 | \$ 42,276 | \$ 46,349 | \$ 49,649 |
| Operating expenditures | | BL op exp/ BL assessed value x new assessed value | 293 | 627 | 1,008 | 1,440 | 1,928 | 2,478 | 2,994 | 3,365 | 3,690 | 3,952 |
| | Total executive | | \$ 3,972 | \$ 8,510 | \$ 13,673 | \$ 19,529 | \$ 26,149 | \$ 33,613 | \$ 40,608 | \$ 45,642 | \$ 50,039 | \$ 53,602 |
| Finance | | | | | | | | | | | | |
| Salaries | | BL salaries/ BL assessed value x new assessed value | \$ 4,906 | \$ 10,510 | \$ 16,888 | \$ 24,121 | \$ 32,298 | \$ 41,517 | \$ 50,155 | \$ 56,373 | \$ 61,804 | \$ 66,205 |
| Operating expenditures | | BL op exp/ BL assessed value x new assessed value | 729 | 1,561 | 2,508 | 3,582 | 4,796 | 6,165 | 7,448 | 8,371 | 9,178 | 9,831 |
| Audit | | BL audit/ BL assessed value x new assessed value | 173 | 371 | 596 | 851 | 1,140 | 1,465 | 1,770 | 1,990 | 2,182 | 2,337 |
| | Total finance | | \$ 5,808 | \$ 12,442 | \$ 19,992 | \$ 28,554 | \$ 38,234 | \$ 49,147 | \$ 59,373 | \$ 66,734 | \$ 73,163 | \$ 78,373 |
| Legal | | | | | | | | | | | | |
| Codification | | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Counsel | | BL counsel/ BL assessed value x new assessed value | 1,766 | 3,783 | 6,078 | 8,681 | 11,624 | 14,942 | 18,051 | 20,289 | 22,243 | 23,827 |
| | Total legal | | \$ 1,766 | \$ 3,783 | \$ 6,078 | \$ 8,681 | \$ 11,624 | \$ 14,942 | \$ 18,051 | \$ 20,289 | \$ 22,243 | \$ 23,827 |
| Planning and Community Development | | | | | | | | | | | | |
| Salaries | | BL salaries/ (BL households + BL businesses) x (new households + new businesses) | \$ 981 | \$ 2,040 | \$ 3,183 | \$ 4,414 | \$ 5,738 | \$ 7,161 | \$ 8,471 | \$ 9,455 | \$ 10,169 | \$ 10,576 |
| Operating expenditures | | BL op exp/ (BL households + BL businesses) x (new households + new businesses) | 152 | 316 | 494 | 685 | 890 | 1,111 | 1,314 | 1,467 | 1,577 | 1,641 |
| | Total planning and community development | | \$ 1,133 | \$ 2,357 | \$ 3,677 | \$ 5,098 | \$ 6,628 | \$ 8,271 | \$ 9,785 | \$ 10,922 | \$ 11,746 | \$ 12,216 |
| Government Buildings | | | | | | | | | | | | |
| Janitor salary | | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating expenditures | | no impact | - | - | - | - | - | - | - | - | - | - |
| | Total government buildings | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| General Government | | | | | | | | | | | | |
| Operating expenditures | | BL op exp / BL assessed value x new assessed value | \$ 1,491 | \$ 3,194 | \$ 5,132 | \$ 7,330 | \$ 9,814 | \$ 12,616 | \$ 15,241 | \$ 17,130 | \$ 18,781 | \$ 20,118 |
| | Total general government | | \$ 1,491 | \$ 3,194 | \$ 5,132 | \$ 7,330 | \$ 9,814 | \$ 12,616 | \$ 15,241 | \$ 17,130 | \$ 18,781 | \$ 20,118 |
| Health and Safety | | | | | | | | | | | | |
| Salaries | | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating expenditures | | no impact | - | - | - | - | - | - | - | - | - | - |
| | Total health and safety | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Total General Government | | \$ 17,007 | \$ 36,361 | \$ 58,310 | \$ 83,122 | \$ 111,092 | \$ 142,543 | \$ 171,986 | \$ 193,227 | \$ 211,606 | \$ 226,289 |
| Public Safety | | | | | | | | | | | | |
| Police Department | | | | | | | | | | | | |
| Salaries | | BL salaries/ BL police calls x new police calls | \$ 5,078 | \$ 10,562 | \$ 16,476 | \$ 22,847 | \$ 29,701 | \$ 37,067 | \$ 43,850 | \$ 48,945 | \$ 52,641 | \$ 54,746 |
| Operating Expenditures | | BL op exp/ BL police calls x new police calls | 655 | 1,362 | 2,124 | 2,945 | 3,829 | 4,779 | 5,653 | 6,310 | 6,786 | 7,058 |
| | Total police department | | \$ 5,732 | \$ 11,923 | \$ 18,600 | \$ 25,793 | \$ 33,530 | \$ 41,846 | \$ 49,504 | \$ 55,255 | \$ 59,427 | \$ 61,804 |
| Volunteer Fire Department | | | | | | | | | | | | |
| Contribution | | BL contribution/ (BL households+ BL businesses) x (new households + new businesses) | \$ 625 | \$ 1,300 | \$ 2,028 | \$ 2,812 | \$ 3,656 | \$ 4,562 | \$ 5,397 | \$ 6,024 | \$ 6,479 | \$ 6,738 |

**Fiscal Impact of Development on City of Aberdeen
Proposed Project #4**

| Assumptions / Explanations | | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY 2017 |
|--|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Total volunteer fire department | | \$ 625 | \$ 1,300 | \$ 2,028 | \$ 2,812 | \$ 3,656 | \$ 4,562 | \$ 5,397 | \$ 6,024 | \$ 6,479 | \$ 6,738 |
| Total Public Safety | | \$ 6,357 | \$ 13,223 | \$ 20,628 | \$ 28,605 | \$ 37,186 | \$ 46,408 | \$ 54,901 | \$ 61,280 | \$ 65,906 | \$ 68,542 |
| Public Works | | | | | | | | | | | |
| Administration | | | | | | | | | | | |
| Salaries | BL salaries/ (BL households + BL businesses) x (new households + new businesses) | \$ 1,470 | \$ 3,058 | \$ 4,771 | \$ 6,616 | \$ 8,601 | \$ 10,733 | \$ 12,698 | \$ 14,173 | \$ 15,243 | \$ 15,853 |
| Operating Expenditures | BL op exp/ (BL households + BL businesses) x (new households + new businesses) | 69 | 144 | 225 | 312 | 405 | 506 | 598 | 668 | 718 | 747 |
| Total public works administration | | \$ 1,540 | \$ 3,202 | \$ 4,996 | \$ 6,928 | \$ 9,006 | \$ 11,239 | \$ 13,296 | \$ 14,841 | \$ 15,961 | \$ 16,600 |
| Streets | | | | | | | | | | | |
| Salaries | BL salaries/ BL street miles x new street miles | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating Expenditures | BL op exp/ BL street miles x new street miles | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total streets | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Street Lighting | | | | | | | | | | | |
| Operating Expenditures | BL op exp/ BL street miles x new street miles | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total street lighting | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Winter Operations | | | | | | | | | | | |
| Operating Expenditures | BL op exp/ BL street miles x new street miles | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total winter operations | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Solid Waste | | | | | | | | | | | |
| Salaries | BL salaries/ BL households x new households | \$ 1,803 | \$ 3,751 | \$ 5,852 | \$ 8,115 | \$ 10,549 | \$ 13,165 | \$ 15,574 | \$ 17,384 | \$ 18,696 | \$ 19,444 |
| Operating Expenditures | BL op exp/ BL households x new households | 1,814 | 3,773 | 5,886 | 8,161 | 10,610 | 13,241 | 15,664 | 17,484 | 18,804 | 19,556 |
| Total solid waste | | \$ 3,617 | \$ 7,524 | \$ 11,737 | \$ 16,276 | \$ 21,159 | \$ 26,406 | \$ 31,238 | \$ 34,868 | \$ 37,500 | \$ 39,000 |
| Total Public Works | | \$ 5,157 | \$ 10,726 | \$ 16,733 | \$ 23,203 | \$ 30,164 | \$ 37,645 | \$ 44,534 | \$ 49,709 | \$ 53,462 | \$ 55,600 |
| Parks and Recreation | | | | | | | | | | | |
| Operating Expenditures | BL cost/ BL population x new population | \$ 285 | \$ 593 | \$ 924 | \$ 1,282 | \$ 1,667 | \$ 2,080 | \$ 2,459 | \$ 2,744 | \$ 2,952 | \$ 3,070 |
| Total parks and recreation | | \$ 285 | \$ 593 | \$ 924 | \$ 1,282 | \$ 1,667 | \$ 2,080 | \$ 2,459 | \$ 2,744 | \$ 2,952 | \$ 3,070 |
| Miscellaneous | | | | | | | | | | | |
| Retirement plans | BL retirement plans/sum of BL salaries x sum of new salaries | \$ 1,261 | \$ 2,783 | \$ 4,607 | \$ 6,779 | \$ 9,355 | \$ 12,394 | \$ 15,476 | \$ 18,053 | \$ 20,469 | \$ 22,611 |
| Payroll expenditures | BL expenditures/ sum of BL salaries x sum of new salaries | \$ 4,768 | \$ 10,521 | \$ 17,415 | \$ 25,628 | \$ 35,364 | \$ 46,856 | \$ 58,503 | \$ 68,246 | \$ 77,380 | \$ 85,478 |
| Miscellaneous | BL miscellaneous/ sum of BL salaries x sum of new salaries | \$ 223 | \$ 492 | \$ 815 | \$ 1,199 | \$ 1,654 | \$ 2,192 | \$ 2,736 | \$ 3,192 | \$ 3,619 | \$ 3,998 |
| Total miscellaneous | | \$ 6,252 | \$ 13,796 | \$ 22,836 | \$ 33,606 | \$ 46,373 | \$ 61,442 | \$ 76,715 | \$ 89,491 | \$ 101,468 | \$ 112,087 |
| Debt Service | | | | | | | | | | | |
| Principal | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Interest | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total debt service | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Expenditures | | \$ 35,058 | \$ 74,699 | \$ 119,431 | \$ 169,817 | \$ 226,482 | \$ 290,118 | \$ 350,595 | \$ 396,451 | \$ 435,393 | \$ 465,587 |
| Transfers Out | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Expenditures and Transfers Out | | \$ 35,058 | \$ 74,699 | \$ 119,431 | \$ 169,817 | \$ 226,482 | \$ 290,118 | \$ 350,595 | \$ 396,451 | \$ 435,393 | \$ 465,587 |
| EXCESS OF REVENUES OVER EXPENDITURES (GENERAL FUND) | | \$ 112,560 | \$ 225,266 | \$ 342,578 | \$ 463,111 | \$ 586,638 | \$ 712,877 | \$ 812,719 | \$ 859,889 | \$ 887,281 | \$ 894,255 |

**Fiscal Impact of Development on City of Aberdeen
Proposed Project #5**

Development proposal: Hickory Ridge Industrial Park Lot 4 (Greenway Business Plaza)

1 Within existing city boundaries? (Yes = 1, No = 0)
 3.0% y = projected annual percentage increase in assessed value
 4.0% z = projected annual increase in costs

AV = assessed value Est. = estimated

| Assumptions / Explanations | 1 FY 2008 | 2 FY 2009 | 3 FY 2010 | 4 FY 2011 | 5 FY 2012 | 6 FY 2013 | 7 FY 2014 | 8 FY 2015 | 9 FY 2016 | 10 FY 2017 |
|----------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|
|----------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|

Development Data

Residential

| | | | | | | | | | | |
|--|--|---|---|---|---|---|---|---|---|---|
| Total number of acres to be developed | for developments already within city limits | | | | | | | | | |
| New single family units each year | - | - | - | - | - | - | - | - | - | - |
| New townhouses each year | - | - | - | - | - | - | - | - | - | - |
| Average AV of single family unit | BL estimate increased by y% per year | | | | | | | | | |
| Average AV of townhouse | BL estimate increased by y% per year | | | | | | | | | |
| New street miles each year | - | - | - | - | - | - | - | - | - | - |
| <i>Computed residential values:</i> | | | | | | | | | | |
| Cumulative new households to date | new single family units + new townhouses | | | | | | | | | |
| New population each year | BL avg people per household x new households | | | | | | | | | |
| Cumulative new population to date | new population to date | | | | | | | | | |
| Total AV of new units each year | average assessed value (SFH & TH) x units | | | | | | | | | |
| Cumulative AV of new units to date | assessed value of all new units to date | | | | | | | | | |
| Estimated current AV of property* | estimated assessed value per acre x acres | | | | | | | | | |
| Net cumulative AV of new units to date | new assessed value less current value | | | | | | | | | |
| New police calls each year | police calls per unit x units | | | | | | | | | |

Commercial

| | | | | | | | | | | |
|--|---------|---|---|---|---|---|---|---|---|---|
| Total number of acres to be developed | 15.71 | | | | | | | | | |
| Number of new businesses each year | 3 | - | - | - | - | - | - | - | - | - |
| <i>Retail:</i> | | | | | | | | | | |
| Drug store SF developed each year | - | - | - | - | - | - | - | - | - | - |
| Convenience store SF developed each year | - | - | - | - | - | - | - | - | - | - |
| Office SF developed each year | 138,000 | - | - | - | - | - | - | - | - | - |
| Industrial acres developed each year | - | - | - | - | - | - | - | - | - | - |
| Industrial SF developed each year | - | - | - | - | - | - | - | - | - | - |
| New street miles each year | - | - | - | - | - | - | - | - | - | - |

Computed commercial values:

| | | | | | | | | | | |
|---|--|---|---|---|---|---|---|---|---|---|
| Cumulative number of new businesses to date | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| <i>Retail</i> | | | | | | | | | | |
| <i>Drug store</i> | | | | | | | | | | |
| Est. real property AV each year | est. value per sq. ft increased by y%/yr x sq. ft. | | | | | | | | | |
| Est. personal property AV each year | est. value per sq. ft increased by y%/yr x sq. ft. | | | | | | | | | |
| <i>Convenience store</i> | | | | | | | | | | |
| Est. real property AV each year | est. value per sq. ft increased by y%/yr x sq. ft. | | | | | | | | | |
| Est. personal property AV each year | est. value per sq. ft increased by y%/yr x sq. ft. | | | | | | | | | |
| <i>Office</i> | | | | | | | | | | |
| Est. real property AV this year | 3,450,000 | - | - | - | - | - | - | - | - | - |
| Est. personal property AV this year | 3,450,000 | - | - | - | - | - | - | - | - | - |
| <i>Industrial</i> | | | | | | | | | | |
| Est. real property AV each year | est. value per sq. ft increased by y%/yr x sq. ft. | | | | | | | | | |
| Est. personal property AV each year | est. value per sq. ft increased by y%/yr x sq. ft. | | | | | | | | | |

**Fiscal Impact of Development on City of Aberdeen
Proposed Project #5**

| Assumptions / Explanations | | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY 2017 |
|---|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| All commercial | | | | | | | | | | | |
| Total est. real property AV each year | assessed value new comm. real property | \$ 3,450,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Cumulative real property AV to date | assessed value new comm. real prop. to date | \$ 3,450,000 | 3,553,500 | 3,660,105 | 3,769,908 | 3,883,005 | 3,999,496 | 4,119,480 | 4,243,065 | 4,370,357 | 4,501,467 |
| Est. current real property AV* | estimated assessed value per acre x acres | \$ 1,099,700 | \$ 1,132,691 | \$ 1,166,672 | \$ 1,201,672 | \$ 1,237,722 | \$ 1,274,854 | \$ 1,313,099 | \$ 1,352,492 | \$ 1,393,067 | \$ 1,434,859 |
| Net cumulative real property AV to date | new assessed value less current value | \$ 2,350,300 | \$ 2,420,809 | \$ 2,493,433 | \$ 2,568,236 | \$ 2,645,283 | \$ 2,724,642 | \$ 2,806,381 | \$ 2,890,573 | \$ 2,977,290 | \$ 3,066,608 |
| Total est. personal property AV each year | assessed value new comm. personal property | \$ 3,450,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Cumulative personal property AV to date | assessed value new comm. pers. prop. to date | \$ 3,450,000 | 3,553,500 | 3,660,105 | 3,769,908 | 3,883,005 | 3,999,496 | 4,119,480 | 4,243,065 | 4,370,357 | 4,501,467 |
| New police calls each year | police calls per business x new businesses | 245 | - | - | - | - | - | - | - | - | - |
| Computed values all development: | | | | | | | | | | | |
| Total est. real property AV each year | sum of residential and commercial | \$ 3,450,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Cumulative real property AV to date | sum of residential and commercial | \$ 3,450,000 | 3,553,500 | 3,660,105 | 3,769,908 | 3,883,005 | 3,999,496 | 4,119,480 | 4,243,065 | 4,370,357 | 4,501,467 |
| Est. current real property AV* | sum of residential and commercial | \$ 1,099,700 | \$ 1,132,691 | \$ 1,166,672 | \$ 1,201,672 | \$ 1,237,722 | \$ 1,274,854 | \$ 1,313,099 | \$ 1,352,492 | \$ 1,393,067 | \$ 1,434,859 |
| Net cumulative real property AV to date | new assessed value less current value | \$ 2,350,300 | \$ 2,420,809 | \$ 2,493,433 | \$ 2,568,236 | \$ 2,645,283 | \$ 2,724,642 | \$ 2,806,381 | \$ 2,890,573 | \$ 2,977,290 | \$ 3,066,608 |
| New street miles each year | sum of residential and commercial | - | - | - | - | - | - | - | - | - | - |
| Cumulative new street miles to date | sum of new street miles to date | - | - | - | - | - | - | - | - | - | - |
| New police calls each year | new residential calls + new commercial calls | 245 | - | - | - | - | - | - | - | - | - |
| Cumulative new police calls | sum of new police calls to date | 245 | 245 | 245 | 245 | 245 | 245 | 245 | 245 | 245 | 245 |

* for developments already within city limits (i.e., annexation not required)

**Fiscal Impact of Proposed Development
GENERAL FUND**

Revenues

Taxes

Property taxes

| | | | | | | | | | | | |
|-----------------------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Real estate taxes | BL tax rate x new assessed value | \$ 16,805 | \$ 17,309 | \$ 17,828 | \$ 18,363 | \$ 18,914 | \$ 19,481 | \$ 20,066 | \$ 20,668 | \$ 21,288 | \$ 21,926 |
| Corporation personal property tax | BL tax rate x new assessed value | \$ 58,650 | \$ 60,410 | \$ 62,222 | \$ 64,088 | \$ 66,011 | \$ 67,991 | \$ 70,031 | \$ 72,132 | \$ 74,296 | \$ 76,525 |
| Utilities personal property tax | no impact | | | | | | | | | | |
| Penalties and interest | BL penalties/BL real estate tax x new real estate tax | 128 | 131 | 135 | 139 | 144 | 148 | 152 | 157 | 162 | 167 |
| Additions and abatements | BL Ad & Ab/ BL real estate tax x new real estate tax | -307 | -316 | -325 | -335 | -345 | -355 | -366 | -377 | -388 | -400 |
| Discounts on taxes | BL discounts/BL real estate tax x new real estate tax | -141 | -145 | -150 | -154 | -159 | -164 | -169 | -174 | -179 | -184 |
| Tax credits - firemens exemptions | BL credit/BL real estate tax (resid.) x new real estate tax (resid.) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax credits - no water or sewer | BL credit/BL real estate tax x new real estate tax | -17 | -18 | -18 | -19 | -19 | -20 | -20 | -21 | -22 | -22 |
| Enterprise zone tax credits | insert | | | | | | | | | | |
| Total property taxes | | \$ 75,117 | \$ 77,371 | \$ 79,692 | \$ 82,083 | \$ 84,545 | \$ 87,082 | \$ 89,694 | \$ 92,385 | \$ 95,157 | \$ 98,011 |

Local taxes

| | | | | | | | | | | | |
|------------------------------------|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Franchise tax | BL franchise tax/ BL households x new households | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Mobile home excise tax | no impact | | | | | | | | | | |
| Utilities pole tax | BL utilities pole tax/ BL street miles x new street miles | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Hospitality Way special assessment | no impact | | | | | | | | | | |
| Total local taxes | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

State shared taxes

| | | | | | | | | | | | |
|------------------------------|--|------|------|------|------|------|------|------|------|------|------|
| Income tax | BL income tax/BL real estate tax (resid.) x new real estate tax (resid.) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Highway user | BL highway user/BL households x new households | - | - | - | - | - | - | - | - | - | - |
| Admissions and amusement tax | BL A&A/ BL population x new population | - | - | - | - | - | - | - | - | - | - |

**Fiscal Impact of Development on City of Aberdeen
Proposed Project #5**

| Assumptions / Explanations | | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY 2017 |
|--------------------------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| Total state shared taxes | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total taxes | | \$ 75,117 | \$ 77,371 | \$ 79,692 | \$ 82,083 | \$ 84,545 | \$ 87,082 | \$ 89,694 | \$ 92,385 | \$ 95,157 | \$ 98,011 |
| Licenses and Permits | | | | | | | | | | | |
| Traders' licenses | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Liquor licenses | no impact | - | - | - | - | - | - | - | - | - | - |
| Taxi permits | no impact | - | - | - | - | - | - | - | - | - | - |
| Subdivision inspection fees | \$500 per inspection | 500 | - | - | - | - | - | - | - | - | - |
| Grading permits | \$200 per permit. | 200 | - | - | - | - | - | - | - | - | - |
| Building permits | \$25 per residential permit; \$150 per commercial permit | \$ 450 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Site plan review | \$500 per review | 500 | - | - | - | - | - | - | - | - | - |
| Mobile home park licenses | no impact | - | - | - | - | - | - | - | - | - | - |
| Public works agreement revenue | no impact | - | - | - | - | - | - | - | - | - | - |
| Total licenses and permits | | \$ 1,650 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Inter-Governmental | | | | | | | | | | | |
| State Reimbursements | | | | | | | | | | | |
| Police state aid | BL state aid/BL total police calls x new police calls | \$ 1,323 | \$ 1,323 | \$ 1,323 | \$ 1,323 | \$ 1,323 | \$ 1,323 | \$ 1,323 | \$ 1,323 | \$ 1,323 | \$ 1,323 |
| Police supplemental aid | \$2.50 x new population | - | - | - | - | - | - | - | - | - | - |
| School resource officer | no impact | - | - | - | - | - | - | - | - | - | - |
| Total state reimbursements | | \$ 1,323 | \$ 1,323 | \$ 1,323 | \$ 1,323 | \$ 1,323 | \$ 1,323 | \$ 1,323 | \$ 1,323 | \$ 1,323 | \$ 1,323 |
| County Reimbursements | | | | | | | | | | | |
| In lieu of financial corporation | no impact | - | - | - | - | - | - | - | - | - | - |
| Tax differential | BL tax differential/BL police revenue x new police revenue | \$ 2,135 | \$ 2,135 | \$ 2,135 | \$ 2,135 | \$ 2,135 | \$ 2,135 | \$ 2,135 | \$ 2,135 | \$ 2,135 | \$ 2,135 |
| Senior Center reimbursement | no impact | - | - | - | - | - | - | - | - | - | - |
| Total county reimbursements | | \$ 2,135 | \$ 2,135 | \$ 2,135 | \$ 2,135 | \$ 2,135 | \$ 2,135 | \$ 2,135 | \$ 2,135 | \$ 2,135 | \$ 2,135 |
| Local Reimbursements | | | | | | | | | | | |
| Residential special patrol | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total local reimbursements | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| APG Contract Fees | | | | | | | | | | | |
| | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenues | | | | | | | | | | | |
| Fines and forfeitures | BL fines/ BL households x new households | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Interest on savings | BL interest/BL real estate tax x new real estate tax | 128 | 132 | 136 | 140 | 144 | 148 | 153 | 157 | 162 | 167 |
| Other miscellaneous | BL misc/BL real estate tax x new real estate tax | 135 | 139 | 143 | 147 | 152 | 156 | 161 | 166 | 171 | 176 |
| Police miscellaneous income | no impact | - | - | - | - | - | - | - | - | - | - |
| Trash collection sticker fees | BL trash fees/BL households x new households | - | - | - | - | - | - | - | - | - | - |
| DPW miscellaneous | BL DPW misc/BL households x new households | - | - | - | - | - | - | - | - | - | - |
| Recycling contributions | BL recycling contrib./BL households x new households | - | - | - | - | - | - | - | - | - | - |
| Antenna leases | no impact | - | - | - | - | - | - | - | - | - | - |
| Annexation | no impact | - | - | - | - | - | - | - | - | - | - |
| Total miscellaneous revenues | | \$ 262 | \$ 270 | \$ 278 | \$ 287 | \$ 295 | \$ 304 | \$ 313 | \$ 323 | \$ 333 | \$ 342 |
| Total Revenues | | \$ 80,489 | \$ 81,100 | \$ 83,429 | \$ 85,828 | \$ 88,299 | \$ 90,845 | \$ 93,466 | \$ 96,166 | \$ 98,948 | \$ 101,812 |
| Other Financing Sources | | | | | | | | | | | |
| Issuance of debt | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sale of property | no impact | - | - | - | - | - | - | - | - | - | - |
| Total other financing sources | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

**Fiscal Impact of Development on City of Aberdeen
Proposed Project #5**

| Assumptions / Explanations | | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY 2017 |
|---|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | \$ 80,489 | \$ 81,100 | \$ 83,429 | \$ 85,828 | \$ 88,299 | \$ 90,845 | \$ 93,466 | \$ 96,166 | \$ 98,948 | \$ 101,812 |
| Total Revenues and Financing Sources | | | | | | | | | | | |
| Expenditures | | | | | | | | | | | |
| General Government | | | | | | | | | | | |
| Legislative | | | | | | | | | | | |
| Elected officials | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating expenditures | BL op exp/ BL assessed value x new assessed value | 389 | 417 | 447 | 478 | 512 | 549 | 588 | 630 | 675 | 723 |
| Maryland Municipal League | BL dues/ BL assessed value x new assessed value | 47 | 51 | 54 | 58 | 62 | 67 | 72 | 77 | 82 | 88 |
| Elections | BL election cost/ BL households x new households | - | - | - | - | - | - | - | - | - | - |
| Recording secretary | no impact | - | - | - | - | - | - | - | - | - | - |
| | Total legislative | \$ 437 | \$ 468 | \$ 501 | \$ 537 | \$ 575 | \$ 616 | \$ 660 | \$ 707 | \$ 757 | \$ 811 |
| Executive | | | | | | | | | | | |
| Salaries | BL salaries/ BL assessed value x new assessed value | \$ 576 | \$ 618 | \$ 661 | \$ 709 | \$ 759 | \$ 813 | \$ 871 | \$ 933 | \$ 999 | \$ 1,071 |
| Operating expenditures | BL op exp/ BL assessed value x new assessed value | 46 | 49 | 53 | 56 | 60 | 65 | 69 | 74 | 80 | 85 |
| | Total executive | \$ 622 | \$ 667 | \$ 714 | \$ 765 | \$ 819 | \$ 878 | \$ 940 | \$ 1,007 | \$ 1,079 | \$ 1,156 |
| Finance | | | | | | | | | | | |
| Salaries | BL salaries/ BL assessed value x new assessed value | \$ 769 | \$ 823 | \$ 882 | \$ 945 | \$ 1,012 | \$ 1,084 | \$ 1,161 | \$ 1,244 | \$ 1,333 | \$ 1,428 |
| Operating expenditures | BL op exp/ BL assessed value x new assessed value | 114 | 122 | 131 | 140 | 150 | 161 | 172 | 185 | 198 | 212 |
| Audit | BL audit/ BL assessed value x new assessed value | 27 | 29 | 31 | 33 | 36 | 38 | 41 | 44 | 47 | 50 |
| | Total finance | \$ 910 | \$ 975 | \$ 1,044 | \$ 1,119 | \$ 1,198 | \$ 1,283 | \$ 1,375 | \$ 1,473 | \$ 1,578 | \$ 1,690 |
| Legal | | | | | | | | | | | |
| Codification | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Counsel | BL counsel/ BL assessed value x new assessed value | 277 | 296 | 317 | 340 | 364 | 390 | 418 | 448 | 480 | 514 |
| | Total legal | \$ 277 | \$ 296 | \$ 317 | \$ 340 | \$ 364 | \$ 390 | \$ 418 | \$ 448 | \$ 480 | \$ 514 |
| Planning and Community Development | | | | | | | | | | | |
| Salaries | BL salaries/ (BL households + BL businesses) x (new households + new businesses) | \$ 74 | \$ 77 | \$ 80 | \$ 83 | \$ 86 | \$ 90 | \$ 93 | \$ 97 | \$ 101 | \$ 105 |
| Operating expenditures | BL op exp/ (BL households + BL businesses) x (new households + new businesses) | 11 | 12 | 12 | 13 | 13 | 14 | 14 | 15 | 16 | 16 |
| | Total planning and community development | \$ 85 | \$ 88 | \$ 92 | \$ 96 | \$ 99 | \$ 103 | \$ 108 | \$ 112 | \$ 116 | \$ 121 |
| Government Buildings | | | | | | | | | | | |
| Janitor salary | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating expenditures | no impact | - | - | - | - | - | - | - | - | - | - |
| | Total government buildings | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| General Government | | | | | | | | | | | |
| Operating expenditures | BL op exp / BL assessed value x new assessed value | \$ 234 | \$ 250 | \$ 268 | \$ 287 | \$ 308 | \$ 329 | \$ 353 | \$ 378 | \$ 405 | \$ 434 |
| | Total general government | \$ 234 | \$ 250 | \$ 268 | \$ 287 | \$ 308 | \$ 329 | \$ 353 | \$ 378 | \$ 405 | \$ 434 |
| Health and Safety | | | | | | | | | | | |
| Salaries | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating expenditures | no impact | - | - | - | - | - | - | - | - | - | - |
| | Total health and safety | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Total General Government | \$ 2,564 | \$ 2,744 | \$ 2,937 | \$ 3,143 | \$ 3,364 | \$ 3,600 | \$ 3,853 | \$ 4,124 | \$ 4,414 | \$ 4,725 |
| Public Safety | | | | | | | | | | | |
| Police Department | | | | | | | | | | | |
| Salaries | BL salaries/ BL police calls x new police calls | \$ 14,893 | \$ 15,489 | \$ 16,109 | \$ 16,753 | \$ 17,423 | \$ 18,120 | \$ 18,845 | \$ 19,599 | \$ 20,383 | \$ 21,198 |
| Operating Expenditures | BL op exp/ BL police calls x new police calls | 1,920 | 1,997 | 2,077 | 2,160 | 2,246 | 2,336 | 2,429 | 2,527 | 2,628 | 2,733 |
| | Total police department | \$ 16,813 | \$ 17,486 | \$ 18,185 | \$ 18,913 | \$ 19,669 | \$ 20,456 | \$ 21,274 | \$ 22,125 | \$ 23,010 | \$ 23,931 |

**Fiscal Impact of Development on City of Aberdeen
Proposed Project #5**

| Assumptions / Explanations | | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY 2017 |
|--|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Volunteer Fire Department | | | | | | | | | | | |
| Contribution | BL contribution/ (BL households+ BL businesses) x (new households + new businesses) | \$ 47 | \$ 49 | \$ 51 | \$ 53 | \$ 55 | \$ 57 | \$ 59 | \$ 62 | \$ 64 | \$ 67 |
| Total volunteer fire department | | \$ 47 | \$ 49 | \$ 51 | \$ 53 | \$ 55 | \$ 57 | \$ 59 | \$ 62 | \$ 64 | \$ 67 |
| Total Public Safety | | \$ 16,860 | \$ 17,535 | \$ 18,236 | \$ 18,965 | \$ 19,724 | \$ 20,513 | \$ 21,334 | \$ 22,187 | \$ 23,074 | \$ 23,997 |
| Public Works Administration | | | | | | | | | | | |
| Salaries | BL salaries/ (BL households + BL businesses) x (new households + new businesses) | \$ 110 | \$ 115 | \$ 119 | \$ 124 | \$ 129 | \$ 134 | \$ 140 | \$ 145 | \$ 151 | \$ 157 |
| Operating Expenditures | BL op exp/ (BL households + BL businesses) x (new households + new businesses) | 5 | 5 | 6 | 6 | 6 | 6 | 7 | 7 | 7 | 7 |
| Total public works administration | | \$ 115 | \$ 120 | \$ 125 | \$ 130 | \$ 135 | \$ 140 | \$ 146 | \$ 152 | \$ 158 | \$ 164 |
| Streets | | | | | | | | | | | |
| Salaries | BL salaries/ BL street miles x new street miles | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating Expenditures | BL op exp/ BL street miles x new street miles | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total streets | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Street Lighting | | | | | | | | | | | |
| Operating Expenditures | BL op exp/ BL street miles x new street miles | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total street lighting | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Winter Operations | | | | | | | | | | | |
| Operating Expenditures | BL op exp/ BL street miles x new street miles | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total winter operations | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Solid Waste | | | | | | | | | | | |
| Salaries | BL salaries/ BL households x new households | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating Expenditures | BL op exp/ BL households x new households | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total solid waste | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Public Works | | \$ 115 | \$ 120 | \$ 125 | \$ 130 | \$ 135 | \$ 140 | \$ 146 | \$ 152 | \$ 158 | \$ 164 |
| Parks and Recreation | | | | | | | | | | | |
| Operating Expenditures | BL cost/ BL population x new population | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total parks and recreation | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous | | | | | | | | | | | |
| Retirement plans | BL retirement plans/sum of BL salaries x sum of new salaries | \$ 150 | \$ 167 | \$ 185 | \$ 206 | \$ 228 | \$ 253 | \$ 282 | \$ 313 | \$ 347 | \$ 386 |
| Payroll expenditures | BL expenditures/ sum of BL salaries x sum of new salaries | \$ 568 | \$ 630 | \$ 700 | \$ 777 | \$ 863 | \$ 958 | \$ 1,064 | \$ 1,182 | \$ 1,313 | \$ 1,459 |
| Miscellaneous | BL miscellaneous/ sum of BL salaries x sum of new salaries | \$ 27 | \$ 29 | \$ 33 | \$ 36 | \$ 40 | \$ 45 | \$ 50 | \$ 55 | \$ 61 | \$ 68 |
| Total miscellaneous | | \$ 745 | \$ 827 | \$ 918 | \$ 1,019 | \$ 1,131 | \$ 1,257 | \$ 1,396 | \$ 1,550 | \$ 1,722 | \$ 1,913 |
| Debt Service | | | | | | | | | | | |
| Principal | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Interest | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total debt service | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Expenditures | | \$ 20,284 | \$ 21,225 | \$ 22,215 | \$ 23,257 | \$ 24,354 | \$ 25,510 | \$ 26,728 | \$ 28,013 | \$ 29,368 | \$ 30,799 |
| Transfers Out | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Expenditures and Transfers Out | | \$ 20,284 | \$ 21,225 | \$ 22,215 | \$ 23,257 | \$ 24,354 | \$ 25,510 | \$ 26,728 | \$ 28,013 | \$ 29,368 | \$ 30,799 |
| EXCESS OF REVENUES OVER EXPENDITURES (GENERAL FUND) | | \$ 60,204 | \$ 59,875 | \$ 61,214 | \$ 62,571 | \$ 63,945 | \$ 65,335 | \$ 66,738 | \$ 68,153 | \$ 69,579 | \$ 71,013 |

**Fiscal Impact of Development on City of Aberdeen
Proposed Project #6**

Development proposal: Corporate Office Properties Trust (COPT) Annexation

0 Within existing city boundaries? (Yes = 1, No = 0)
 3.0% y = projected annual percentage increase in assessed value
 4.0% z = projected annual increase in costs

AV = assessed value Est. = estimated

| Assumptions / Explanations | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
|---|--|---|--------------|--------------|---------|---------|---------|---------|---------|---------|
| | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY 2017 |
| Development Data | | | | | | | | | | |
| Residential | | | | | | | | | | |
| Total number of acres to be developed | | for developments already within city limits | - | | | | | | | |
| New single family units each year | - | - | - | - | - | - | - | - | - | - |
| New townhouses each year | - | - | - | - | - | - | - | - | - | - |
| Average AV of single family unit | BL estimate increased by y% per year | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Average AV of townhouse | BL estimate increased by y% per year | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| New street miles each year | - | - | - | - | - | - | - | - | - | - |
| <i>Computed residential values:</i> | | | | | | | | | | |
| Cumulative new households to date | new single family units + new townhouses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| New population each year | BL avg people per household x new households | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cumulative new population to date | new population to date | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total AV of new units each year | average assessed value (SFH & TH) x units | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Cumulative AV of new units to date | assessed value of all new units to date | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Estimated current AV of property* | estimated assessed value per acre x acres | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net cumulative AV of new units to date | new assessed value less current value | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| New police calls each year | police calls per unit x units | - | - | - | - | - | - | - | - | - |
| Commercial | | | | | | | | | | |
| Total number of acres to be developed | 56 | | | | | | | | | |
| Number of new businesses each year | 4 | 4 | 2 | - | - | - | - | - | - | - |
| Retail: | | | | | | | | | | |
| Drug store SF developed each year | - | - | - | - | - | - | - | - | - | - |
| Convenience store SF developed each year | - | - | - | - | - | - | - | - | - | - |
| Office SF developed each year | 300,000 | 300,000 | 290,000 | - | - | - | - | - | - | - |
| Industrial acres developed each year | - | - | - | - | - | - | - | - | - | - |
| Industrial SF developed each year | - | - | - | - | - | - | - | - | - | - |
| New street miles each year | - | - | - | - | - | - | - | - | - | - |
| <i>Computed commercial values:</i> | | | | | | | | | | |
| Cumulative number of new businesses to date | 4 | 8 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| Retail | | | | | | | | | | |
| <i>Drug store</i> | | | | | | | | | | |
| Est. real property AV each year | est. value per sq. ft increased by y%/yr x sq. ft. | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Est. personal property AV each year | est. value per sq. ft increased by y%/yr x sq. ft. | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| <i>Convenience store</i> | | | | | | | | | | |
| Est. real property AV each year | est. value per sq. ft increased by y%/yr x sq. ft. | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Est. personal property AV each year | est. value per sq. ft increased by y%/yr x sq. ft. | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Office | | | | | | | | | | |
| Est. real property AV this year | est. value per sq. ft increased by y%/yr x sq. ft. | \$ 7,500,000 | \$ 7,725,000 | \$ 7,691,525 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Est. personal property AV this year | est. value per sq. ft increased by y%/yr x sq. ft. | \$ 7,500,000 | \$ 7,725,000 | \$ 7,691,525 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Industrial | | | | | | | | | | |
| Est. real property AV each year | est. value per sq. ft increased by y%/yr x sq. ft. | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Est. personal property AV each year | est. value per sq. ft increased by y%/yr x sq. ft. | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| All commercial | | | | | | | | | | |

**Fiscal Impact of Development on City of Aberdeen
Proposed Project #6**

| Assumptions / Explanations | | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY 2017 |
|---|--|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Total est. real property AV each year | assessed value new comm. real property | \$ 7,500,000 | \$ 7,725,000 | \$ 7,691,525 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Cumulative real property AV to date | assessed value new comm. real prop. to date | \$ 7,500,000 | \$ 15,450,000 | \$ 23,605,025 | \$ 24,313,176 | \$ 25,042,571 | \$ 25,793,848 | \$ 26,567,664 | \$ 27,364,694 | \$ 28,185,634 | \$ 29,031,203 |
| Est. current real property AV* | estimated assessed value per acre x acres | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net cumulative real property AV to date | new assessed value less current value | \$ 7,500,000 | \$ 15,450,000 | \$ 23,605,025 | \$ 24,313,176 | \$ 25,042,571 | \$ 25,793,848 | \$ 26,567,664 | \$ 27,364,694 | \$ 28,185,634 | \$ 29,031,203 |
| Total est. personal property AV each year | assessed value new comm. personal property | \$ 7,500,000 | \$ 7,725,000 | \$ 7,691,525 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Cumulative personal property AV to date | assessed value new comm. pers. prop. to date | \$ 7,500,000 | \$ 15,450,000 | \$ 23,605,025 | \$ 24,313,176 | \$ 25,042,571 | \$ 25,793,848 | \$ 26,567,664 | \$ 27,364,694 | \$ 28,185,634 | \$ 29,031,203 |
| New police calls each year | police calls per business x new businesses | 326 | 326 | 163 | - | - | - | - | - | - | - |
| Computed values all development: | | | | | | | | | | | |
| Total est. real property AV each year | sum of residential and commercial | \$ 7,500,000 | \$ 7,725,000 | \$ 7,691,525 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Cumulative real property AV to date | sum of residential and commercial | \$ 7,500,000 | \$ 15,450,000 | \$ 23,605,025 | \$ 24,313,176 | \$ 25,042,571 | \$ 25,793,848 | \$ 26,567,664 | \$ 27,364,694 | \$ 28,185,634 | \$ 29,031,203 |
| Est. current real property AV* | sum of residential and commercial | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net cumulative real property AV to date | new assessed value less current value | \$ 7,500,000 | \$ 15,450,000 | \$ 23,605,025 | \$ 24,313,176 | \$ 25,042,571 | \$ 25,793,848 | \$ 26,567,664 | \$ 27,364,694 | \$ 28,185,634 | \$ 29,031,203 |
| New street miles each year | sum of residential and commercial | - | - | - | - | - | - | - | - | - | - |
| Cumulative new street miles to date | sum of new street miles to date | - | - | - | - | - | - | - | - | - | - |
| New police calls each year | new residential calls + new commercial calls | 326 | 326 | 163 | - | - | - | - | - | - | - |
| Cumulative new police calls | sum of new police calls to date | 326 | 653 | 816 | 816 | 816 | 816 | 816 | 816 | 816 | 816 |

* for developments already within city limits (i.e., annexation not required)

**Fiscal Impact of Proposed Development
GENERAL FUND**

Revenues

Taxes

Property taxes

| | | | | | | | | | | | |
|-----------------------------------|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Real estate taxes | BL tax rate x new assessed value | \$ 53,625 | \$ 110,468 | \$ 168,776 | \$ 173,839 | \$ 179,054 | \$ 184,426 | \$ 189,959 | \$ 195,658 | \$ 201,527 | \$ 207,573 |
| Corporation personal property tax | BL tax rate x new assessed value | \$ 127,500 | \$ 262,650 | \$ 401,285 | \$ 413,324 | \$ 425,724 | \$ 438,495 | \$ 451,650 | \$ 465,200 | \$ 479,156 | \$ 493,530 |
| Utilities personal property tax | no impact | | | | | | | | | | |
| Penalties and interest | BL penalties/BL real estate tax x new real estate tax | 407 | 839 | 1282 | 1320 | 1360 | 1401 | 1443 | 1486 | 1531 | 1577 |
| Additions and abatements | BL Ad & Ab/ BL real estate tax x new real estate tax | -978 | -2015 | -3079 | -3171 | -3266 | -3364 | -3465 | -3569 | -3676 | -3786 |
| Discounts on taxes | BL discounts/BL real estate tax x new real estate tax | -451 | -928 | -1418 | -1461 | -1504 | -1550 | -1596 | -1644 | -1693 | -1744 |
| | BL credit/BL real estate tax (resid.) x new real estate tax (resid.) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax credits - firemens exemptions | | | | | | | | | | | |
| Tax credits - no water or sewer | BL credit/BL real estate tax x new real estate tax | -54 | -112 | -171 | -176 | -182 | -187 | -193 | -198 | -204 | -211 |
| Enterprise zone tax credits | insert | | | | | | | | | | |
| Total property taxes | | \$ 180,049 | \$ 370,901 | \$ 566,675 | \$ 583,676 | \$ 601,186 | \$ 619,221 | \$ 637,798 | \$ 656,932 | \$ 676,640 | \$ 696,939 |

Local taxes

| | | | | | | | | | | | |
|------------------------------------|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Franchise tax | BL franchise tax/ BL households x new households | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Mobile home excise tax | no impact | | | | | | | | | | |
| Utilities pole tax | BL utilities pole tax/ BL street miles x new street miles | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Hospitality Way special assessment | no impact | | | | | | | | | | |
| Total local taxes | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

State shared taxes

| | | | | | | | | | | | |
|---------------------------------|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Income tax | BL income tax/BL real estate tax (resid.) x new real estate tax (resid.) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Highway user | BL highway user/BL households x new households | - | - | - | - | - | - | - | - | - | - |
| Admissions and amusement tax | BL A&A/ BL population x new population | - | - | - | - | - | - | - | - | - | - |
| Total state shared taxes | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total taxes | | \$ 180,049 | \$ 370,901 | \$ 566,675 | \$ 583,676 | \$ 601,186 | \$ 619,221 | \$ 637,798 | \$ 656,932 | \$ 676,640 | \$ 696,939 |

**Fiscal Impact of Development on City of Aberdeen
Proposed Project #6**

| | Assumptions / Explanations | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY 2017 |
|---|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Licenses and Permits | | | | | | | | | | | |
| Traders' licenses | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Liquor licenses | no impact | - | - | - | - | - | - | - | - | - | - |
| Taxi permits | no impact | - | - | - | - | - | - | - | - | - | - |
| Subdivision inspection fees | \$500 per inspection | 500 | - | - | - | - | - | - | - | - | - |
| Grading permits | \$200 per permit. | 200 | - | - | - | - | - | - | - | - | - |
| | \$25 per residential permit; \$150 per commercial permit | | | | | | | | | | |
| Building permits | | \$ 600 | \$ 600 | \$ 300 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Site plan review | \$500 per review | 500 | - | - | - | - | - | - | - | - | - |
| Mobile home park licenses | no impact | - | - | - | - | - | - | - | - | - | - |
| Public works agreement revenue | no impact | - | - | - | - | - | - | - | - | - | - |
| Total licenses and permits | | \$ 1,800 | \$ 600 | \$ 300 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Inter-Governmental | | | | | | | | | | | |
| State Reimbursements | | | | | | | | | | | |
| Police state aid | BL state aid/BL total police calls x new police calls | \$ 1,764 | \$ 3,529 | \$ 4,411 | \$ 4,411 | \$ 4,411 | \$ 4,411 | \$ 4,411 | \$ 4,411 | \$ 4,411 | \$ 4,411 |
| Police supplemental aid | \$2.50 x new population | - | - | - | - | - | - | - | - | - | - |
| School resource officer | no impact | - | - | - | - | - | - | - | - | - | - |
| Total state reimbursements | | \$ 1,764 | \$ 3,529 | \$ 4,411 | \$ 4,411 | \$ 4,411 | \$ 4,411 | \$ 4,411 | \$ 4,411 | \$ 4,411 | \$ 4,411 |
| County Reimbursements | | | | | | | | | | | |
| In lieu of financial corporation | no impact | - | - | - | - | - | - | - | - | - | - |
| | BL tax differential/BL police revenue x new police revenue | | | | | | | | | | |
| Tax differential | | \$ 2,847 | \$ 5,694 | \$ 7,118 | \$ 7,118 | \$ 7,118 | \$ 7,118 | \$ 7,118 | \$ 7,118 | \$ 7,118 | \$ 7,118 |
| Senior Center reimbursement | no impact | - | - | - | - | - | - | - | - | - | - |
| Total county reimbursements | | \$ 2,847 | \$ 5,694 | \$ 7,118 | \$ 7,118 | \$ 7,118 | \$ 7,118 | \$ 7,118 | \$ 7,118 | \$ 7,118 | \$ 7,118 |
| Local Reimbursements | | | | | | | | | | | |
| Residential special patrol | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total local reimbursements | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| APG Contract Fees | | | | | | | | | | | |
| | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenues | | | | | | | | | | | |
| Fines and forfeitures | BL fines/ BL households x new households | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Interest on savings | BL interest/BL real estate tax x new real estate tax | 408 | 840 | 1,284 | 1,322 | 1,362 | 1,403 | 1,445 | 1,488 | 1,533 | 1,579 |
| Other miscellaneous | BL misc/BL real estate tax x new real estate tax | 430 | 885 | 1,352 | 1,393 | 1,435 | 1,478 | 1,522 | 1,568 | 1,615 | 1,663 |
| Police miscellaneous income | no impact | - | - | - | - | - | - | - | - | - | - |
| Trash collection sticker fees | BL trash fees/BL households x new households | - | - | - | - | - | - | - | - | - | - |
| DPW miscellaneous | BL DPW misc/BL households x new households | - | - | - | - | - | - | - | - | - | - |
| | BL recycling contrib./BL households x new households | | | | | | | | | | |
| Recycling contributions | | - | - | - | - | - | - | - | - | - | - |
| Antenna leases | no impact | - | - | - | - | - | - | - | - | - | - |
| Annexation | no impact | - | - | - | - | - | - | - | - | - | - |
| Total miscellaneous revenues | | \$ 838 | \$ 1,725 | \$ 2,636 | \$ 2,715 | \$ 2,797 | \$ 2,881 | \$ 2,967 | \$ 3,056 | \$ 3,148 | \$ 3,242 |
| Total Revenues | | \$ 187,298 | \$ 382,449 | \$ 581,140 | \$ 597,919 | \$ 615,511 | \$ 633,630 | \$ 652,294 | \$ 671,516 | \$ 691,316 | \$ 711,710 |
| Other Financing Sources | | | | | | | | | | | |
| Issuance of debt | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sale of property | no impact | - | - | - | - | - | - | - | - | - | - |
| Total other financing sources | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Revenues and Financing Sources | | \$ 187,298 | \$ 382,449 | \$ 581,140 | \$ 597,919 | \$ 615,511 | \$ 633,630 | \$ 652,294 | \$ 671,516 | \$ 691,316 | \$ 711,710 |
| Expenditures | | | | | | | | | | | |

**Fiscal Impact of Development on City of Aberdeen
Proposed Project #6**

| | | Assumptions / Explanations | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY 2017 |
|---|--|---|-----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| General Government | | | | | | | | | | | | |
| Legislative | | | | | | | | | | | | |
| Elected officials | | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating expenditures | | BL op exp/ BL assessed value x new assessed value | 1,242 | 2,660 | 4,227 | 4,528 | 4,851 | 5,196 | 5,566 | 5,962 | 6,387 | 6,841 |
| Maryland Municipal League | | BL dues/ BL assessed value x new assessed value | 151 | 324 | 515 | 552 | 591 | 633 | 678 | 727 | 778 | 834 |
| Elections | | BL election cost/ BL households x new households | - | - | - | - | - | - | - | - | - | - |
| Recording secretary | | no impact | - | - | - | - | - | - | - | - | - | - |
| | Total legislative | | \$ 1,393 | \$ 2,985 | \$ 4,742 | \$ 5,080 | \$ 5,442 | \$ 5,829 | \$ 6,244 | \$ 6,689 | \$ 7,165 | \$ 7,675 |
| Executive | | | | | | | | | | | | |
| Salaries | | BL salaries/ BL assessed value x new assessed value | \$ 1,840 | \$ 3,941 | \$ 6,262 | \$ 6,708 | \$ 7,186 | \$ 7,697 | \$ 8,245 | \$ 8,832 | \$ 9,461 | \$ 10,135 |
| Operating expenditures | | BL op exp/ BL assessed value x new assessed value | 146 | 314 | 498 | 534 | 572 | 613 | 656 | 703 | 753 | 807 |
| | Total executive | | \$ 1,986 | \$ 4,255 | \$ 6,761 | \$ 7,242 | \$ 7,758 | \$ 8,310 | \$ 8,902 | \$ 9,535 | \$ 10,214 | \$ 10,942 |
| Finance | | | | | | | | | | | | |
| Salaries | | BL salaries/ BL assessed value x new assessed value | \$ 2,453 | \$ 5,255 | \$ 8,350 | \$ 8,945 | \$ 9,582 | \$ 10,264 | \$ 10,995 | \$ 11,777 | \$ 12,616 | \$ 13,514 |
| Operating expenditures | | BL op exp/ BL assessed value x new assessed value | 364 | 780 | 1,240 | 1,328 | 1,423 | 1,524 | 1,633 | 1,749 | 1,873 | 2,007 |
| Audit | | BL audit/ BL assessed value x new assessed value | 87 | 185 | 295 | 316 | 338 | 362 | 388 | 416 | 445 | 477 |
| | Total finance | | \$ 2,904 | \$ 6,221 | \$ 9,885 | \$ 10,589 | \$ 11,343 | \$ 12,150 | \$ 13,015 | \$ 13,942 | \$ 14,935 | \$ 15,998 |
| Legal | | | | | | | | | | | | |
| Codification | | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Counsel | | BL counsel/ BL assessed value x new assessed value | 883 | 1,891 | 3,005 | 3,219 | 3,448 | 3,694 | 3,957 | 4,239 | 4,541 | 4,864 |
| | Total legal | | \$ 883 | \$ 1,891 | \$ 3,005 | \$ 3,219 | \$ 3,448 | \$ 3,694 | \$ 3,957 | \$ 4,239 | \$ 4,541 | \$ 4,864 |
| Planning and Community Development | | | | | | | | | | | | |
| Salaries | | BL salaries/ (BL households + BL businesses) x (new households + new businesses) | \$ 98 | \$ 204 | \$ 265 | \$ 276 | \$ 287 | \$ 298 | \$ 310 | \$ 323 | \$ 336 | \$ 349 |
| Operating expenditures | | BL op exp/ (BL households + BL businesses) x (new households + new businesses) | 15 | 32 | 41 | 43 | 45 | 46 | 48 | 50 | 52 | 54 |
| | Total planning and community development | | \$ 113 | \$ 236 | \$ 306 | \$ 319 | \$ 331 | \$ 345 | \$ 358 | \$ 373 | \$ 388 | \$ 403 |
| Government Buildings | | | | | | | | | | | | |
| Janitor salary | | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating expenditures | | no impact | - | - | - | - | - | - | - | - | - | - |
| | Total government buildings | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| General Government | | | | | | | | | | | | |
| Operating expenditures | | BL op exp / BL assessed value x new assessed value | \$ 745 | \$ 1,597 | \$ 2,537 | \$ 2,718 | \$ 2,912 | \$ 3,119 | \$ 3,341 | \$ 3,579 | \$ 3,834 | \$ 4,107 |
| | Total general government | | \$ 745 | \$ 1,597 | \$ 2,537 | \$ 2,718 | \$ 2,912 | \$ 3,119 | \$ 3,341 | \$ 3,579 | \$ 3,834 | \$ 4,107 |
| Health and Safety | | | | | | | | | | | | |
| Salaries | | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating expenditures | | no impact | - | - | - | - | - | - | - | - | - | - |
| | Total health and safety | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Total General Government | | \$ 8,024 | \$ 17,184 | \$ 27,237 | \$ 29,167 | \$ 31,233 | \$ 33,447 | \$ 35,817 | \$ 38,357 | \$ 41,076 | \$ 43,988 |
| Public Safety | | | | | | | | | | | | |
| Police Department | | | | | | | | | | | | |
| Salaries | | BL salaries/ BL police calls x new police calls | \$ 19,858 | \$ 41,304 | \$ 53,695 | \$ 55,843 | \$ 58,077 | \$ 60,400 | \$ 62,816 | \$ 65,329 | \$ 67,942 | \$ 70,660 |
| Operating Expenditures | | BL op exp/ BL police calls x new police calls | 2,560 | 5,325 | 6,922 | 7,199 | 7,487 | 7,787 | 8,098 | 8,422 | 8,759 | 9,109 |
| | Total police department | | \$ 22,418 | \$ 46,629 | \$ 60,618 | \$ 63,042 | \$ 65,564 | \$ 68,187 | \$ 70,914 | \$ 73,751 | \$ 76,701 | \$ 79,769 |
| Volunteer Fire Department | | | | | | | | | | | | |
| Contribution | | BL contribution/ (BL households+ BL businesses) x (new households + new businesses) | \$ 62 | \$ 130 | \$ 169 | \$ 176 | \$ 183 | \$ 190 | \$ 198 | \$ 206 | \$ 214 | \$ 222 |

**Fiscal Impact of Development on City of Aberdeen
Proposed Project #6**

| Assumptions / Explanations | | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 1014 | FY 2015 | FY 2016 | FY 2017 |
|--|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Total volunteer fire department | | \$ 62 | \$ 130 | \$ 169 | \$ 176 | \$ 183 | \$ 190 | \$ 198 | \$ 206 | \$ 214 | \$ 222 |
| Total Public Safety | | \$ 22,480 | \$ 46,759 | \$ 60,787 | \$ 63,218 | \$ 65,747 | \$ 68,377 | \$ 71,112 | \$ 73,956 | \$ 76,915 | \$ 79,991 |
| Public Works | | | | | | | | | | | |
| Administration | | | | | | | | | | | |
| Salaries | BL salaries/ (BL households + BL businesses) x (new households + new businesses) | \$ 147 | \$ 306 | \$ 398 | \$ 413 | \$ 430 | \$ 447 | \$ 465 | \$ 484 | \$ 503 | \$ 523 |
| Operating Expenditures | BL op exp/ (BL households + BL businesses) x (new households + new businesses) | 7 | 14 | 19 | 19 | 20 | 21 | 22 | 23 | 24 | 25 |
| Total public works administration | | \$ 154 | \$ 320 | \$ 416 | \$ 433 | \$ 450 | \$ 468 | \$ 487 | \$ 507 | \$ 527 | \$ 548 |
| Streets | | | | | | | | | | | |
| Salaries | BL salaries/ BL street miles x new street miles | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating Expenditures | BL op exp/ BL street miles x new street miles | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total streets | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Street Lighting | | | | | | | | | | | |
| Operating Expenditures | BL op exp/ BL street miles x new street miles | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total street lighting | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Winter Operations | | | | | | | | | | | |
| Operating Expenditures | BL op exp/ BL street miles x new street miles | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total winter operations | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Solid Waste | | | | | | | | | | | |
| Salaries | BL salaries/ BL households x new households | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating Expenditures | BL op exp/ BL households x new households | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total solid waste | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Public Works | | \$ 154 | \$ 320 | \$ 416 | \$ 433 | \$ 450 | \$ 468 | \$ 487 | \$ 507 | \$ 527 | \$ 548 |
| Parks and Recreation | | | | | | | | | | | |
| Operating Expenditures | BL cost/ BL population x new population | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total parks and recreation | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous | | | | | | | | | | | |
| Retirement plans | BL retirement plans/sum of BL salaries x sum of new salaries | \$ 446 | \$ 992 | \$ 1,623 | \$ 1,806 | \$ 2,009 | \$ 2,236 | \$ 2,488 | \$ 2,768 | \$ 3,081 | \$ 3,428 |
| Payroll expenditures | BL expenditures/ sum of BL salaries x sum of new salaries | \$ 1,685 | \$ 3,748 | \$ 6,135 | \$ 6,826 | \$ 7,595 | \$ 8,452 | \$ 9,404 | \$ 10,465 | \$ 11,646 | \$ 12,960 |
| Miscellaneous | BL miscellaneous/ sum of BL salaries x sum of new salaries | \$ 79 | \$ 175 | \$ 287 | \$ 319 | \$ 355 | \$ 395 | \$ 440 | \$ 490 | \$ 545 | \$ 606 |
| Total miscellaneous | | \$ 2,210 | \$ 4,915 | \$ 8,045 | \$ 8,951 | \$ 9,960 | \$ 11,082 | \$ 12,332 | \$ 13,723 | \$ 15,271 | \$ 16,995 |
| Debt Service | | | | | | | | | | | |
| Principal | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Interest | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total debt service | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Expenditures | | \$ 32,868 | \$ 69,179 | \$ 96,485 | \$ 101,769 | \$ 107,390 | \$ 113,374 | \$ 119,748 | \$ 126,542 | \$ 133,789 | \$ 141,522 |
| Transfers Out | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Expenditures and Transfers Out | | \$ 32,868 | \$ 69,179 | \$ 96,485 | \$ 101,769 | \$ 107,390 | \$ 113,374 | \$ 119,748 | \$ 126,542 | \$ 133,789 | \$ 141,522 |
| EXCESS OF REVENUES OVER EXPENDITURES (GENERAL FUND) | | \$ 154,430 | \$ 313,270 | \$ 484,655 | \$ 496,150 | \$ 508,121 | \$ 520,256 | \$ 532,545 | \$ 544,974 | \$ 557,528 | \$ 570,187 |

**Fiscal Impact of Development on Operating Budget
Summary of All Proposed Projects**

Development proposal: Summary

| | |
|------|--|
| N.A. | Within existing city boundaries? (Yes = 1, No = 0) |
| 3.0% | y = projected annual percentage increase in assessed value |
| 4.0% | z = projected annual increase in costs |

AV = assessed value Est. = estimated

| Assumptions / Explanations | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | |
|---|--|---------------|---------------|---------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY 2017 | |
| Development Data | | | | | | | | | | | |
| Residential | | | | | | | | | | | |
| Total number of acres to be developed | for developments already within city limits | 8 | | | | | | | | | |
| New single family units each year | | 40 | 40 | 40 | 40 | 41 | 20 | 13 | - | - | - |
| New townhouses each year | | 32 | 32 | 32 | 20 | 20 | 20 | 20 | 20 | 10 | - |
| Average AV of single family unit | BL estimate increased by y% per year | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. |
| Average AV of townhouse | BL estimate increased by y% per year | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. |
| New street miles each year | | 2 | - | - | - | - | - | - | - | - | - |
| Computed residential values: | | | | | | | | | | | |
| Cumulative new households to date | new single family units + new townhouses | 72 | 144 | 216 | 276 | 337 | 377 | 410 | 430 | 440 | 440 |
| New population each year | BL avg people per household x new households | 180 | 180 | 180 | 150 | 153 | 100 | 82 | 50 | 25 | 0 |
| Cumulative new population to date | new population to date | 180 | 360 | 540 | 690 | 843 | 943 | 1025 | 1075 | 1100 | 1100 |
| Total AV of new units each year | average assessed value (SFH & TH) x units | 23,460,000 | 24,163,800 | 24,888,714 | 22,947,267 | 23,973,338 | 17,389,111 | 13,731,601 | 6,149,369 | 3,166,925 | - |
| Cumulative AV of new units to date | assessed value of all new units to date | 23,460,000 | \$ 48,327,600 | \$ 74,666,142 | \$ 99,853,393 | \$ 126,822,333 | \$ 148,016,114 | \$ 166,188,199 | \$ 177,323,214 | \$ 185,809,836 | \$ 191,384,131 |
| Estimated current AV of property* | estimated assessed value per acre x acres | 160,000 | \$ 164,800 | \$ 169,744 | \$ 174,836 | \$ 180,081 | \$ 185,484 | \$ 191,048 | \$ 196,780 | \$ 202,683 | \$ 208,764 |
| Net cumulative AV of new units to date | new assessed value less current value | \$ 23,300,000 | \$ 48,162,800 | \$ 74,496,398 | \$ 99,678,557 | \$ 126,642,251 | \$ 147,830,630 | \$ 165,997,150 | \$ 177,126,434 | \$ 185,607,152 | \$ 191,175,367 |
| New police calls each year | new police calls per unit x units | 150 | 150 | 150 | 125 | 127 | 83 | 69 | 42 | 21 | - |
| Commercial | | | | | | | | | | | |
| Total number of acres to be developed | | 81.2 | | | | | | | | | |
| Number of new businesses each year | | 9 | 4 | 2 | - | - | - | - | - | - | - |
| Retail: | | | | | | | | | | | |
| Drug store SF developed each year | | 13,000 | - | - | - | - | - | - | - | - | - |
| Convenience store SF developed each year | | 5,940 | - | - | - | - | - | - | - | - | - |
| Office SF developed each year | | 438,000 | 300,000 | 290,000 | - | - | - | - | - | - | - |
| Industrial acres developed each year | | - | - | - | - | - | - | - | - | - | - |
| Industrial SF developed each year | | - | - | - | - | - | - | - | - | - | - |
| New street miles each year | | - | - | - | - | - | - | - | - | - | - |
| Computed commercial values: | | | | | | | | | | | |
| Cumulative number of new businesses to date | | 9 | 13 | 15 | 15 | 15 | 15 | 15 | 15 | 15 | 15 |
| Retail | | | | | | | | | | | |
| Drug store | | | | | | | | | | | |
| Est. real property AV each year | est. value per sq. ft increased by y%/yr x sq. ft. | \$ 780,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Est. personal property AV each year | est. value per sq. ft increased by y%/yr x sq. ft. | \$ 26,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Convenience store | | | | | | | | | | | |
| Est. real property AV each year | est. value per sq. ft increased by y%/yr x sq. ft. | \$ 772,200 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Est. personal property AV each year | est. value per sq. ft increased by y%/yr x sq. ft. | \$ 415,800 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Office | | | | | | | | | | | |
| Est. real property AV this year | est. value per sq. ft increased by y%/yr x sq. ft. | \$ 10,950,000 | \$ 7,725,000 | \$ 7,691,525 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Est. personal property AV this year | est. value per sq. ft increased by y%/yr x sq. ft. | \$ 10,950,000 | \$ 7,725,000 | \$ 7,691,525 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Industrial | | | | | | | | | | | |
| Est. real property AV each year | est. value per sq. ft increased by y%/yr x sq. ft. | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Est. personal property AV each year | est. value per sq. ft increased by y%/yr x sq. ft. | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| All commercial | | | | | | | | | | | |
| Total est. real property AV each year | assessed value new comm. real property | \$ 12,502,200 | \$ 7,725,000 | \$ 7,691,525 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Cumulative real property AV to date | assessed value new comm. real prop. to date | \$ 12,502,200 | 20,602,266 | 28,911,859 | 29,779,215 | 30,672,591 | 31,592,769 | 32,540,552 | 33,516,769 | 34,522,272 | 35,557,940 |

**Fiscal Impact of Development on Operating Budget
Summary of All Proposed Projects**

| | Assumptions / Explanations | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY 2017 |
|---|--|---------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Est. current real property AV* | estimated assessed value per acre x acres | \$ 1,944,100 | \$ 2,002,423 | \$ 2,062,496 | \$ 2,124,371 | \$ 2,188,102 | \$ 2,253,745 | \$ 2,321,357 | \$ 2,390,998 | \$ 2,462,728 | \$ 2,536,610 |
| Net cumulative real property AV to date | new assessed value less current value | \$ 10,558,100 | \$ 18,599,843 | \$ 26,849,363 | \$ 27,654,844 | \$ 28,484,490 | \$ 29,339,024 | \$ 30,219,195 | \$ 31,125,771 | \$ 32,059,544 | \$ 33,021,330 |
| Total est. personal property AV each year | assessed value new comm. personal property | \$ 11,391,800 | \$ 7,725,000 | \$ 7,691,525 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Cumulative personal property AV to date | assessed value new comm. pers. prop. to date | \$ 11,391,800 | 19,458,554.00 | 27,733,835.62 | 28,565,850.69 | 29,422,826.21 | 30,305,511.00 | 31,214,676.33 | 32,151,116.62 | 33,115,650.11 | 34,109,119.62 |
| New police calls each year | police calls per business x new businesses | 735 | 326 | 163 | - | - | - | - | - | - | - |
| Computed values all development: | | | | | | | | | | | |
| Total est. real property AV each year | sum of residential and commercial | \$ 35,962,200 | \$ 31,888,800 | \$ 32,580,239 | \$ 22,947,267 | \$ 23,973,338 | \$ 17,389,111 | \$ 13,731,601 | \$ 6,149,369 | \$ 3,166,925 | \$ - |
| Cumulative real property AV to date | sum of residential and commercial | \$ 35,962,200 | \$ 68,929,866 | \$ 103,578,001 | \$ 129,632,608 | \$ 157,494,924 | \$ 179,608,883 | \$ 198,728,751 | \$ 210,839,982 | \$ 220,332,107 | \$ 226,942,070 |
| Est. current real property AV* | sum of residential and commercial | \$ 2,104,100 | \$ 2,167,223 | \$ 2,232,240 | \$ 2,299,207 | \$ 2,368,183 | \$ 2,439,229 | \$ 2,512,405 | \$ 2,587,778 | \$ 2,665,411 | \$ 2,745,373 |
| Net cumulative real property AV to date | new assessed value less current value | \$ 33,858,100 | \$ 66,762,643 | \$ 101,345,761 | \$ 127,333,401 | \$ 155,126,741 | \$ 177,169,654 | \$ 196,216,345 | \$ 208,252,205 | \$ 217,666,696 | \$ 224,196,697 |
| New street miles each year | sum of residential and commercial | 2 | - | - | - | - | - | - | - | - | - |
| Cumulative new street miles to date | sum of new street miles to date | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| New police calls each year | new residential calls + new commercial calls | 885 | 477 | 314 | 125 | 127 | 83 | 69 | 42 | 21 | - |
| Cumulative new police calls | sum of new police calls to date | 885 | 1,362 | 1,675 | 1,800 | 1,928 | 2,011 | 2,080 | 2,122 | 2,143 | 2,143 |

* for developments already within city limits (i.e., annexation not required)

**Fiscal Impact of Proposed Development
GENERAL FUND**

Revenues

Taxes

Property taxes

| | | | | | | | | | | | |
|------------------------------------|--|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Real estate taxes | BL tax rate x new assessed value | \$ 242,085 | \$ 477,353 | \$ 724,622 | \$ 910,434 | \$ 1,109,156 | \$ 1,266,763 | \$ 1,402,947 | \$ 1,489,003 | \$ 1,556,317 | \$ 1,603,006 |
| Corporation personal property tax | BL tax rate x new assessed value | \$ 193,661 | \$ 330,795 | \$ 471,475 | \$ 485,619 | \$ 500,188 | \$ 515,194 | \$ 530,649 | \$ 546,569 | \$ 562,966 | \$ 579,855 |
| Utilities personal property tax | no impact | | | | | | | | | | |
| Penalties and interest | BL penalties/BL real estate tax x new real estate tax | 1839 | 3625 | 5503 | 6915 | 8424 | 9621 | 10655 | 11309 | 11820 | 12175 |
| Additions and abatements | BL Ad & Ab/ BL real estate tax x new real estate tax | -4416 | -8708 | -13218 | -16608 | -20233 | -23108 | -25592 | -27162 | -28390 | -29241 |
| Discounts on taxes | BL discounts/BL real estate tax x new real estate tax | -2034 | -4011 | -6088 | -7649 | -9319 | -10643 | -11787 | -12510 | -13076 | -13468 |
| Tax credits - firemen's exemptions | BL credit/BL real estate tax (resid.) x new real estate tax (resid.) | -345 | -711 | -1099 | -1470 | -1867 | -2179 | -2447 | -2611 | -2735 | -2818 |
| Tax credits - no water or sewer | BL credit/BL real estate tax x new real estate tax | -246 | -484 | -735 | -923 | -1125 | -1285 | -1423 | -1510 | -1578 | -1626 |
| Enterprise zone tax credits | insert | | | | | | | | | | |
| Total property taxes | | \$ 430,544 | \$ 797,860 | \$ 1,180,460 | \$ 1,376,318 | \$ 1,585,225 | \$ 1,754,363 | \$ 1,903,003 | \$ 2,003,088 | \$ 2,085,324 | \$ 2,147,883 |

Local taxes

| | | | | | | | | | | | |
|------------------------------------|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|------------------|
| Franchise tax | BL franchise tax/ BL households x new households | \$ 1,469 | \$ 2,938 | \$ 4,407 | \$ 5,632 | \$ 6,876 | \$ 7,692 | \$ 8,366 | \$ 8,774 | \$ 8,978 | \$ 8,978 |
| Mobile home excise tax | no impact | | | | | | | | | | |
| Utilities pole tax | BL utilities pole tax/ BL street miles x new street miles | \$ 2,014 | \$ 2,014 | \$ 2,014 | \$ 2,014 | \$ 2,014 | \$ 2,014 | \$ 2,014 | \$ 2,014 | \$ 2,014 | \$ 2,014 |
| Hospitality Way special assessment | no impact | | | | | | | | | | |
| Total local taxes | | \$ 3,483 | \$ 4,952 | \$ 6,422 | \$ 7,646 | \$ 8,890 | \$ 9,707 | \$ 10,380 | \$ 10,788 | \$ 10,992 | \$ 10,992 |

State shared taxes

| | | | | | | | | | | | |
|---------------------------------|--|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Income tax | BL income tax/BL real estate tax (resid.) x new real estate tax (resid.) | \$ 45,271 | \$ 93,258 | \$ 144,083 | \$ 192,687 | \$ 244,728 | \$ 285,626 | \$ 320,693 | \$ 342,180 | \$ 358,556 | \$ 369,313 |
| Highway user | BL highway user/BL households x new households | 9,278 | 18,557 | 27,835 | 35,567 | 43,428 | 48,582 | 52,835 | 55,412 | 56,701 | 56,701 |
| Admissions and amusement tax | BL A&A/ BL population x new population | 595 | 1,190 | 1,784 | 2,280 | 2,786 | 3,116 | 3,387 | 3,552 | 3,635 | 3,635 |
| Total state shared taxes | | \$ 55,144 | \$ 113,004 | \$ 173,702 | \$ 230,534 | \$ 290,942 | \$ 337,324 | \$ 376,915 | \$ 401,144 | \$ 418,892 | \$ 429,649 |
| Total taxes | | \$ 489,171 | \$ 915,816 | \$ 1,360,584 | \$ 1,614,497 | \$ 1,885,057 | \$ 2,101,394 | \$ 2,290,297 | \$ 2,415,021 | \$ 2,515,208 | \$ 2,588,524 |

Licenses and Permits

| | | | | | | | | | | | |
|-------------------|-----------|------|------|------|------|------|------|------|------|------|------|
| Traders' licenses | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Liquor licenses | no impact | - | - | - | - | - | - | - | - | - | - |
| Taxi permits | no impact | - | - | - | - | - | - | - | - | - | - |

**Fiscal Impact of Development on Operating Budget
Summary of All Proposed Projects**

| | Assumptions / Explanations | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY 2017 |
|---|--|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Subdivision inspection fees | \$500 per inspection | 500 | - | - | - | - | - | - | - | - | - |
| Grading permits | \$200 per permit. | 200 | - | - | - | - | - | - | - | - | - |
| | \$25 per residential permit; \$150 per commercial permit | | | | | | | | | | |
| Building permits | | \$ 3,150 | \$ 2,400 | \$ 2,100 | \$ 1,500 | \$ 1,525 | \$ 1,000 | \$ 825 | \$ 500 | \$ 250 | \$ - |
| Site plan review | \$500 per review | 500 | - | - | - | - | - | - | - | - | - |
| Mobile home park licenses | no impact | - | - | - | - | - | - | - | - | - | - |
| Public works agreement revenue | no impact | - | - | - | - | - | - | - | - | - | - |
| Total licenses and permits | | \$ 4,350 | \$ 2,400 | \$ 2,100 | \$ 1,500 | \$ 1,525 | \$ 1,000 | \$ 825 | \$ 500 | \$ 250 | \$ - |
| Inter-Governmental | | | | | | | | | | | |
| State Reimbursements | | | | | | | | | | | |
| Police state aid | BL state aid/BL total police calls x new police calls | \$ 4,782 | \$ 7,358 | \$ 9,053 | \$ 9,729 | \$ 10,417 | \$ 10,868 | \$ 11,241 | \$ 11,466 | \$ 11,579 | \$ 11,579 |
| Police supplemental aid | \$2.50 x new population | 450 | 900 | 1,350 | 1,725 | 2,108 | 2,358 | 2,563 | 2,688 | 2,750 | 2,750 |
| School resource officer | no impact | - | - | - | - | - | - | - | - | - | - |
| Total state reimbursements | | \$ 5,232 | \$ 8,258 | \$ 10,403 | \$ 11,454 | \$ 12,525 | \$ 13,226 | \$ 13,803 | \$ 14,154 | \$ 14,329 | \$ 14,329 |
| County Reimbursements | | | | | | | | | | | |
| In lieu of financial corporation | no impact | - | - | - | - | - | - | - | - | - | - |
| | BL tax differential/BL police revenue x new police revenue | | | | | | | | | | |
| Tax differential | | \$ 8,442 | \$ 13,326 | \$ 16,786 | \$ 18,483 | \$ 20,210 | \$ 21,342 | \$ 22,273 | \$ 22,839 | \$ 23,122 | \$ 23,122 |
| Senior Center reimbursement | no impact | - | - | - | - | - | - | - | - | - | - |
| Total county reimbursements | | \$ 8,442 | \$ 13,326 | \$ 16,786 | \$ 18,483 | \$ 20,210 | \$ 21,342 | \$ 22,273 | \$ 22,839 | \$ 23,122 | \$ 23,122 |
| Local Reimbursements | | | | | | | | | | | |
| Residential special patrol | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total local reimbursements | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| APG Contract Fees | | | | | | | | | | | |
| | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Miscellaneous Revenues | | | | | | | | | | | |
| Fines and forfeitures | BL fines/ BL households x new households | \$ 71 | \$ 142 | \$ 214 | \$ 273 | \$ 333 | \$ 373 | \$ 405 | \$ 425 | \$ 435 | \$ 435 |
| Interest on savings | BL interest/BL real estate tax x new real estate tax | 1,841 | 3,631 | 5,512 | 6,925 | 8,437 | 9,635 | 10,671 | 11,326 | 11,838 | 12,193 |
| Other miscellaneous | BL misc/BL real estate tax x new real estate tax | 1,940 | 3,825 | 5,806 | 7,295 | 8,888 | 10,151 | 11,242 | 11,932 | 12,471 | 12,845 |
| Police miscellaneous income | no impact | - | - | - | - | - | - | - | - | - | - |
| Trash collection sticker fees | BL trash fees/BL households x new households | 2,371 | 4,743 | 7,114 | 9,090 | 11,099 | 12,416 | 13,503 | 14,162 | 14,491 | 14,491 |
| DPW miscellaneous | BL DPW misc/BL households x new households | 674 | 1,349 | 2,023 | 2,585 | 3,156 | 3,531 | 3,840 | 4,027 | 4,121 | 4,121 |
| | BL recycling contrib./BL households x new households | | | | | | | | | | |
| Recycling contributions | households | 98 | 196 | 294 | 375 | 458 | 513 | 557 | 585 | 598 | 598 |
| Antenna leases | no impact | - | - | - | - | - | - | - | - | - | - |
| Annexation | no impact | - | - | - | - | - | - | - | - | - | - |
| Total miscellaneous revenues | | \$ 6,996 | \$ 13,885 | \$ 20,962 | \$ 26,544 | \$ 32,371 | \$ 36,619 | \$ 40,219 | \$ 42,456 | \$ 43,954 | \$ 44,684 |
| Total Revenues | | \$ 514,191 | \$ 953,686 | \$ 1,410,835 | \$ 1,672,478 | \$ 1,951,688 | \$ 2,173,581 | \$ 2,367,418 | \$ 2,494,970 | \$ 2,596,863 | \$ 2,670,659 |
| Other Financing Sources | | | | | | | | | | | |
| Issuance of debt | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Sale of property | no impact | - | - | - | - | - | - | - | - | - | - |
| Total other financing sources | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Revenues and Financing Sources | | \$ 514,191 | \$ 953,686 | \$ 1,410,835 | \$ 1,672,478 | \$ 1,951,688 | \$ 2,173,581 | \$ 2,367,418 | \$ 2,494,970 | \$ 2,596,863 | \$ 2,670,659 |
| Expenditures (assumes z% annual increase in costs) | | | | | | | | | | | |
| General Government | | | | | | | | | | | |
| Legislative | | | | | | | | | | | |
| Elected officials | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | BL op exp/ BL assessed value x new assessed value | | | | | | | | | | |
| Operating expenditures | | 5,606 | 11,496 | 18,149 | 23,715 | 30,047 | 35,689 | 41,107 | 45,373 | 49,321 | 52,833 |

**Fiscal Impact of Development on Operating Budget
Summary of All Proposed Projects**

| | | Assumptions / Explanations | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY 2017 |
|---|--|---|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Maryland Municipal League | | BL dues/ BL assessed value x new assessed value | 683 | 1,401 | 2,212 | 2,890 | 3,661 | 4,349 | 5,009 | 5,529 | 6,010 | 6,438 |
| Elections | | BL election cost/ BL households x new households | 92 | 192 | 300 | 399 | 506 | 589 | 666 | 727 | 774 | 805 |
| Recording secretary | | no impact | - | - | - | - | - | - | - | - | - | - |
| | Total legislative | | \$ 6,381 | \$ 13,089 | \$ 20,661 | \$ 27,003 | \$ 34,215 | \$ 40,627 | \$ 46,782 | \$ 51,629 | \$ 56,105 | \$ 60,076 |
| Executive | | | | | | | | | | | | |
| Salaries | | BL salaries/ BL assessed value x new assessed value | \$ 8,305 | \$ 17,030 | \$ 26,886 | \$ 35,131 | \$ 44,512 | \$ 52,870 | \$ 60,896 | \$ 67,216 | \$ 73,065 | \$ 78,268 |
| Operating expenditures | | BL op exp/ BL assessed value x new assessed value | 661 | 1,356 | 2,140 | 2,797 | 3,543 | 4,209 | 4,848 | 5,351 | 5,816 | 6,230 |
| | Total executive | | \$ 8,966 | \$ 18,386 | \$ 29,026 | \$ 37,928 | \$ 48,055 | \$ 57,079 | \$ 65,743 | \$ 72,567 | \$ 78,882 | \$ 84,498 |
| Finance | | | | | | | | | | | | |
| Salaries | | BL salaries/ BL assessed value x new assessed value | \$ 11,074 | \$ 22,709 | \$ 35,851 | \$ 46,846 | \$ 59,354 | \$ 70,499 | \$ 81,201 | \$ 89,629 | \$ 97,428 | \$ 104,365 |
| Operating expenditures | | BL op exp/ BL assessed value x new assessed value | 1,644 | 3,372 | 5,324 | 6,957 | 8,814 | 10,469 | 12,058 | 13,310 | 14,468 | 15,498 |
| Audit | | BL audit/ BL assessed value x new assessed value | 391 | 802 | 1,265 | 1,654 | 2,095 | 2,488 | 2,866 | 3,164 | 3,439 | 3,684 |
| | Total finance | | \$ 13,109 | \$ 26,883 | \$ 42,440 | \$ 55,456 | \$ 70,262 | \$ 83,456 | \$ 96,125 | \$ 106,103 | \$ 115,335 | \$ 123,547 |
| Legal | | | | | | | | | | | | |
| Codification | | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Counsel | | BL counsel/ BL assessed value x new assessed value | 3,985 | 8,173 | 12,903 | 16,860 | 21,361 | 25,373 | 29,224 | 32,258 | 35,065 | 37,561 |
| | Total legal | | \$ 3,985 | \$ 8,173 | \$ 12,903 | \$ 16,860 | \$ 21,361 | \$ 25,373 | \$ 29,224 | \$ 32,258 | \$ 35,065 | \$ 37,561 |
| Planning and Community Development | | | | | | | | | | | | |
| Salaries | | BL salaries/ (BL households + BL businesses) x (new households + new businesses) | \$ 1,986 | \$ 4,004 | \$ 6,127 | \$ 8,027 | \$ 10,098 | \$ 11,696 | \$ 13,187 | \$ 14,360 | \$ 15,270 | \$ 15,881 |
| Operating expenditures | | BL op exp/ (BL households + BL businesses) x (new households + new businesses) | 308 | 621 | 950 | 1,245 | 1,566 | 1,814 | 2,046 | 2,228 | 2,369 | 2,463 |
| | Total planning and community development | | \$ 2,294 | \$ 4,625 | \$ 7,077 | \$ 9,272 | \$ 11,665 | \$ 13,510 | \$ 15,233 | \$ 16,588 | \$ 17,639 | \$ 18,345 |
| Government Buildings | | | | | | | | | | | | |
| Janitor salary | | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating expenditures | | no impact | - | - | - | - | - | - | - | - | - | - |
| | Total government buildings | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| General Government | | | | | | | | | | | | |
| Operating expenditures | | BL op exp / BL assessed value x new assessed value | \$ 3,365 | \$ 6,901 | \$ 10,894 | \$ 14,235 | \$ 18,036 | \$ 21,423 | \$ 24,675 | \$ 27,236 | \$ 29,606 | \$ 31,714 |
| | Total general government | | \$ 3,365 | \$ 6,901 | \$ 10,894 | \$ 14,235 | \$ 18,036 | \$ 21,423 | \$ 24,675 | \$ 27,236 | \$ 29,606 | \$ 31,714 |
| Health and Safety | | | | | | | | | | | | |
| Salaries | | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Operating expenditures | | no impact | - | - | - | - | - | - | - | - | - | - |
| | Total health and safety | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Total General Government | | \$ 38,101 | \$ 78,056 | \$ 123,001 | \$ 160,754 | \$ 203,594 | \$ 241,467 | \$ 277,784 | \$ 306,381 | \$ 332,632 | \$ 355,741 |
| Public Safety | | | | | | | | | | | | |
| Police Department | | | | | | | | | | | | |
| Salaries | | BL salaries/ BL police calls x new police calls | \$ 53,820 | \$ 86,130 | \$ 110,201 | \$ 123,176 | \$ 137,162 | \$ 148,826 | \$ 160,080 | \$ 169,824 | \$ 178,355 | \$ 185,489 |
| Operating Expenditures | | BL op exp/ BL police calls x new police calls | 6,938 | 11,104 | 14,207 | 15,880 | 17,683 | 19,186 | 20,637 | 21,893 | 22,993 | 23,913 |
| | Total police department | | \$ 60,758 | \$ 97,234 | \$ 124,407 | \$ 139,056 | \$ 154,845 | \$ 168,013 | \$ 180,717 | \$ 191,718 | \$ 201,348 | \$ 209,402 |
| Volunteer Fire Department | | | | | | | | | | | | |
| Contribution | | BL contribution/ (BL households+ BL businesses) x (new households + new businesses) | \$ 1,266 | \$ 2,551 | \$ 3,904 | \$ 5,114 | \$ 6,434 | \$ 7,452 | \$ 8,402 | \$ 9,149 | \$ 9,729 | \$ 10,118 |
| | Total volunteer fire department | | \$ 1,266 | \$ 2,551 | \$ 3,904 | \$ 5,114 | \$ 6,434 | \$ 7,452 | \$ 8,402 | \$ 9,149 | \$ 9,729 | \$ 10,118 |
| | Total Public Safety | | \$ 62,024 | \$ 99,785 | \$ 128,311 | \$ 144,170 | \$ 161,279 | \$ 175,464 | \$ 189,119 | \$ 200,867 | \$ 211,077 | \$ 219,520 |
| Public Works | | | | | | | | | | | | |
| Administration | | | | | | | | | | | | |
| Salaries | | BL salaries/ (BL households + BL businesses) x (new households + new businesses) | \$ 2,977 | \$ 6,002 | \$ 9,184 | \$ 12,032 | \$ 15,137 | \$ 17,531 | \$ 19,767 | \$ 21,526 | \$ 22,890 | \$ 23,805 |

**Fiscal Impact of Development on Operating Budget
Summary of All Proposed Projects**

| Assumptions / Explanations | | FY 2008 | FY 2009 | FY 2010 | FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY 2017 |
|--|--|------------|------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Operating Expenditures | BL op exp/ (BL households + BL businesses) x (new households + new businesses) | 140 | 283 | 433 | 567 | 713 | 826 | 932 | 1,014 | 1,079 | 1,122 |
| Total public works administration | | \$ 3,118 | \$ 6,285 | \$ 9,617 | \$ 12,600 | \$ 15,850 | \$ 18,358 | \$ 20,699 | \$ 22,540 | \$ 23,968 | \$ 24,927 |
| Streets | | | | | | | | | | | |
| Salaries | BL salaries/ BL street miles x new street miles | \$ 21,458 | \$ 22,316 | \$ 23,209 | \$ 24,137 | \$ 25,102 | \$ 26,106 | \$ 27,151 | \$ 28,237 | \$ 29,366 | \$ 30,541 |
| Operating Expenditures | BL op exp/ BL street miles x new street miles | \$ 6,366 | \$ 6,620 | \$ 6,885 | \$ 7,160 | \$ 7,447 | \$ 7,745 | \$ 8,055 | \$ 8,377 | \$ 8,712 | \$ 9,060 |
| Total streets | | \$ 27,823 | \$ 28,936 | \$ 30,094 | \$ 31,297 | \$ 32,549 | \$ 33,851 | \$ 35,205 | \$ 36,613 | \$ 38,078 | \$ 39,601 |
| Street Lighting | | | | | | | | | | | |
| Operating Expenditures | BL op exp/ BL street miles x new street miles | \$ 10,222 | \$ 10,631 | \$ 11,056 | \$ 11,498 | \$ 11,958 | \$ 12,437 | \$ 12,934 | \$ 13,452 | \$ 13,990 | \$ 14,549 |
| Total street lighting | | \$ 10,222 | \$ 10,631 | \$ 11,056 | \$ 11,498 | \$ 11,958 | \$ 12,437 | \$ 12,934 | \$ 13,452 | \$ 13,990 | \$ 14,549 |
| Winter Operations | | | | | | | | | | | |
| Operating Expenditures | BL op exp/ BL street miles x new street miles | \$ 404 | \$ 420 | \$ 436 | \$ 454 | \$ 472 | \$ 491 | \$ 511 | \$ 531 | \$ 552 | \$ 574 |
| Total winter operations | | \$ 404 | \$ 420 | \$ 436 | \$ 454 | \$ 472 | \$ 491 | \$ 511 | \$ 531 | \$ 552 | \$ 574 |
| Solid Waste | | | | | | | | | | | |
| Salaries | BL salaries/ BL households x new households | \$ 3,246 | \$ 6,752 | \$ 10,533 | \$ 13,998 | \$ 17,775 | \$ 20,680 | \$ 23,390 | \$ 25,512 | \$ 27,149 | \$ 28,235 |
| Operating Expenditures | BL op exp/ BL households x new households | \$ 3,265 | \$ 6,791 | \$ 10,594 | \$ 14,078 | \$ 17,877 | \$ 20,799 | \$ 23,525 | \$ 25,659 | \$ 27,306 | \$ 28,398 |
| Total solid waste | | \$ 6,511 | \$ 13,543 | \$ 21,127 | \$ 28,076 | \$ 35,652 | \$ 41,479 | \$ 46,915 | \$ 51,171 | \$ 54,456 | \$ 56,634 |
| Total Public Works | | \$ 48,078 | \$ 59,815 | \$ 72,330 | \$ 83,925 | \$ 96,482 | \$ 106,616 | \$ 116,264 | \$ 124,307 | \$ 131,044 | \$ 136,286 |
| Parks and Recreation | | | | | | | | | | | |
| Operating Expenditures | BL cost/ BL population x new population | \$ 513 | \$ 1,067 | \$ 1,664 | \$ 2,211 | \$ 2,810 | \$ 3,269 | \$ 3,695 | \$ 4,030 | \$ 4,289 | \$ 4,461 |
| Total parks and recreation | | \$ 513 | \$ 1,067 | \$ 1,664 | \$ 2,211 | \$ 2,810 | \$ 3,269 | \$ 3,695 | \$ 4,030 | \$ 4,289 | \$ 4,461 |
| Miscellaneous | | | | | | | | | | | |
| Retirement plans | BL retirement plans/sum of BL salaries x sum of new salaries | \$ 4,818 | \$ 8,051 | \$ 11,877 | \$ 15,488 | \$ 19,762 | \$ 23,828 | \$ 28,039 | \$ 31,860 | \$ 35,647 | \$ 39,300 |
| Payroll expenditures | BL expenditures/ sum of BL salaries x sum of new salaries | \$ 12,608 | \$ 24,375 | \$ 38,343 | \$ 51,459 | \$ 67,040 | \$ 81,783 | \$ 97,025 | \$ 110,740 | \$ 124,263 | \$ 137,215 |
| Miscellaneous | BL miscellaneous/ sum of BL salaries x sum of new salaries | \$ 962 | \$ 1,543 | \$ 2,229 | \$ 2,879 | \$ 3,646 | \$ 4,377 | \$ 5,135 | \$ 5,825 | \$ 6,510 | \$ 7,173 |
| Total miscellaneous | | \$ 18,389 | \$ 33,970 | \$ 52,450 | \$ 69,826 | \$ 90,448 | \$ 109,989 | \$ 130,199 | \$ 148,425 | \$ 166,421 | \$ 183,688 |
| Debt Service | | | | | | | | | | | |
| Principal | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Interest | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total debt service | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Expenditures | | \$ 167,104 | \$ 272,693 | \$ 377,756 | \$ 460,887 | \$ 554,613 | \$ 636,805 | \$ 717,060 | \$ 784,011 | \$ 845,463 | \$ 899,695 |
| Transfers Out | no impact | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Expenditures and Transfers Out | | \$ 167,104 | \$ 272,693 | \$ 377,756 | \$ 460,887 | \$ 554,613 | \$ 636,805 | \$ 717,060 | \$ 784,011 | \$ 845,463 | \$ 899,695 |
| EXCESS OF REVENUES OVER EXPENDITURES (GENERAL FUND) | | \$ 347,087 | \$ 680,993 | \$ 1,033,079 | \$ 1,211,591 | \$ 1,397,076 | \$ 1,536,776 | \$ 1,650,358 | \$ 1,710,959 | \$ 1,751,400 | \$ 1,770,964 |