

Exhibit A
Fiscal Year 2017
General Fund - Governmental Fund

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|--|
| As Introduced Annual Budget FY 2017 |
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| | | |
|--|----|-----------|
| Income | | |
| 4010 · Local Sources | | |
| 4100 · Real Estate Taxes | \$ | 2,627,000 |
| 4152 · Admission & Amusement Tax | \$ | 800,000 |
| 4153 · Hotel Tax | \$ | 88,000 |
| 4159 · Operating Property Tax | \$ | 44,700 |
| 4120 · Penalties & Interest | \$ | 5,000 |
| 4221 · Liquor License | \$ | 4,000 |
| 4223 · Traders License - County | \$ | 3,500 |
| 4232 · Zoning Permits & Site Plans | \$ | 6,000 |
| 4610 · Interest on savings & investmen | \$ | 1,800 |
| 4675 · Bayfront Park Admissions | \$ | 55,000 |
| 4692 · Tower Site Rental | \$ | 85,000 |
| 4224 · Cable Franchise Fee | \$ | 71,488 |
| 4622 · Speed Camera & Other Fines | \$ | 14,000 |
| Total 4010 · Local Sources | \$ | 3,805,488 |
| 4125 · Federal, State, & County Sources | | |
| 4140 · State income taxes | \$ | 720,000 |
| 4169 · Highway User Revenues | \$ | 259,699 |
| 4303 · State Aid Police Protection | \$ | 47,418 |
| 4306 · State DNR Critical Area Grant | \$ | 4,000 |
| 4677 · Water Park Loan Repayment | \$ | 40,000 |
| Total 4125 · Federal, State, & County Sources | \$ | 1,071,117 |
| 4200 · Other Income | | |
| Unexpended allocated funds from FY 16 | \$ | 610,000 |
| Matching Grant Proceeds | \$ | 500,000 |
| Unallocated Fund Balance Matching Draw | \$ | 500,000 |
| Total 4200-Other Income | \$ | 1,610,000 |
| Total Income | \$ | 6,486,605 |

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Expense

6000 · GENERAL GOVERNMENT

6050 · Salaries, Wages, Payr Txs, Bene

| | | |
|-----------------------------------|----|---------|
| 6020 · Salaries - Office | \$ | 394,414 |
| 6022 · Fica Expense | \$ | 30,173 |
| 6021 · Medical and Life Insurance | \$ | 66,336 |
| 6023 · Employee Pension | \$ | 60,508 |
| 6024 · Continuing Education | \$ | 10,000 |

| | | |
|--|----|---------|
| Total 6050 · Salaries, Wages, Payr Txs, Bene | \$ | 561,431 |
|--|----|---------|

6200 · Contracted Services

| | | |
|--|----|--------|
| 6204 · Audit | \$ | 37,000 |
| 6206 · Legal Counsel | \$ | 50,000 |
| 6207 · Notification System | \$ | 500 |
| 6208 · SDAT Fees | \$ | 11,558 |
| 6211 · Annual Software Maintenance Agr | \$ | 30,949 |
| 6212 · Planning & Zoning | \$ | 51,000 |
| 6214 · Engineering | \$ | 80,000 |
| 6216 · IT Support | \$ | 23,000 |
| 6225 · T.H. Building Maintenance | \$ | 30,000 |
| 6233 · Newsletter | \$ | 15,000 |
| 6234 · Library RENT Grant | \$ | 35,000 |
| 6239 · Other Professional Fees | \$ | 14,400 |
| 6247 · Document Imaging | \$ | 4,000 |

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|----------------------------------|----|---------|
| Total 6200 · Contracted Services | \$ | 382,407 |
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|---|-----------|------------------|
| 6300 · Other Charges | | |
| 6313 · Insurance | \$ | 50,000 |
| 6323 · Office Expense | \$ | 62,000 |
| 6330 · Board of Elections | \$ | 5,000 |
| 6335 · Miscellaneous Expense | \$ | 5,000 |
| 6340 · Council's Expenses | \$ | 24,500 |
| Council Stipends (6 months) | \$ | 9,000 |
| Mayor Stipend (6 months) | \$ | 9,000 |
| FICA Expense-Stipends | \$ | 1,377 |
| 6345 · Town Hall Telephone | \$ | 13,500 |
| 6350 · Town Hall Utilities | \$ | 18,000 |
| 6360 · Grants to Local Organizations | \$ | 11,500 |
| 6361 · Special Events | \$ | 119,550 |
| 6362 · Economic Development | \$ | 37,000 |
| Total 6300 · Other Charges | \$ | 365,427 |
| | | |
| Total 6000 · GENERAL GOVERNMENT | \$ | 1,309,265 |
| 6450 · PUBLIC SAFETY | | |
| 6465 · North Beach VFD | \$ | 50,000 |
| 6455 · Police - Deputy in Residence | | |
| 6458 · Police - Other Costs | \$ | 1,680 |
| 6455 · Police - Deputy in Residence - Other | \$ | 895,328 |
| 6460 · Boardwalk Patrol | \$ | 50,000 |
| Total 6450 · PUBLIC SAFETY | \$ | 997,008 |

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|---|-----------|--|------------------|
| 6500 - PUBLIC WKS | | | |
| 6520 - Salaries and Benefits | | | |
| 6530 - P.W. - Salaries | \$ | | 357,004 |
| 6541 - P.W. - Fica Expense | \$ | | 27,311 |
| 6542 - P.W. - Medical & Life Ins. | \$ | | 120,994 |
| 6543 - P.W. - Retirement Plan | \$ | | 61,093 |
| 6545 - P.W. - Continuing Education | \$ | | 7,500 |
| Total 6520 - Salaries and Benefits | \$ | | 573,902 |
| 6650 - Supplies (Public Works) | | | |
| 6652 - Gasoline/Tolls | \$ | | 20,000 |
| 6654 - Equipment Repair & Maint | \$ | | 27,000 |
| 6656 - Supplies | \$ | | 10,215 |
| Total 6650 - Supplies (Public Works) | \$ | | 57,215 |
| 6700 - Contracted Services | | | |
| 6750 - Trash Removal Service | \$ | | 290,196 |
| 6750-01 Recycle bins | \$ | | 10,000 |
| 6785 - Holiday Lights - Maint. | \$ | | 65,000 |
| 6790 - Road Repairs & Maintenance | \$ | | 30,000 |
| 6792 - Fishing Creek Dredging | \$ | | 10,000 |
| Total 6700 - Contracted Services | \$ | | 405,196 |
| 6800 - Other Charges (P.W.) | | | |
| 6875 - Utilities | \$ | | 6,000 |
| 6870 - Telephone | \$ | | 7,000 |
| 6847 - Landfill Tipping Fees | \$ | | 165,000 |
| 6855 - Recreation - Operations | \$ | | 62,000 |
| 6852 - Property Maintenance | | | |
| 6852-A - Tree Trimming and Removals | \$ | | 5,000 |
| 6852-C - Landscape Maintenance | \$ | | 160,000 |
| 6852 - Property Maintenance - Other | \$ | | 35,000 |
| Total 6852 - Property Maintenance | \$ | | 200,000 |
| 6843 - CBOCS Oyster Program | \$ | | 7,050 |
| 6849 - Miscellaneous | \$ | | 2,000 |
| 6860 - Snow & Ice Removal | \$ | | 40,000 |
| 6865 - Street Lights | \$ | | 86,525 |
| Total 6800 - Other Charges (P.W.) | \$ | | 575,575 |
| Total 6500 - PUBLIC WKS | \$ | | 1,611,888 |

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| 7100 · GF Capital Expenditure | | |
| 7190 · Road R&M - Asphalt Overlay | \$ | 259,699 |
| 7195 · Road R&M - Sidewalks | \$ | 15,000 |
| 7200 · Stormwater Mgmt Project | \$ | 15,000 |
| 7210 · Route 261 Bridge | \$ | 610,000 |
| 7212 · KellamsField Summer Maintenance | \$ | 8,000 |
| 7219 · Railway Trail comp hand rail (phase two) | \$ | 23,000 |
| 7220 · Route 261 composite decking (final phase) | \$ | 25,000 |
| 7223 · Veteran's Park - refurbish | \$ | 150,000 |
| Route 261 Sidewalk match | \$ | 500,000 |
| Route 261 Sidewalk grant | \$ | 500,000 |
| Roof over blue stone @ PW Shop | \$ | 8,500 |
| Small tools for trucks | \$ | 2,500 |
| Tool Kat | \$ | 55,191 |
| Document Imaging | \$ | 10,000 |
| Public Works - Lighting for Lean-To | \$ | 7,500 |
| Storm Drain inspections | \$ | 10,000 |
| Trail - electrical | \$ | 15,000 |
| Utility Trailer | \$ | 20,000 |
| Multi Purpose Vehicle | \$ | 22,000 |
| Total 7100 · GF Capital Expenditure | \$ | 2,256,390 |
| 8000 · DEBT SERVICE | | |
| 8060 · DNR #6 Seawall \$10,032 (FY 19) | \$ | 10,032 |
| 8070 · DNR #7 Seawall \$25,150 (FY21) | \$ | 25,150 |
| 8170 · 2004 Exempt Refunding Bond | \$ | 57,703 |
| 8180 · 2007 DHCD Bond \$2,500,000 | \$ | 103,625 |
| 6253 · Interest Expense | \$ | 64,544 |
| Total 8000 · DEBT SERVICE | \$ | 261,054 |
| Total Expense | \$ | 6,435,605 |
| | | |
| Restricted Funds for future payments of principal payoff (R 15-2) | \$ | 51,000 |
| | | |
| FY Surplus | \$ | (0) |

*** Local Taxes

Property tax shall be imposed and collected at the rate of \$.35 per \$100 of property value.

Admission and amusement tax shall be imposed and collected at the rate of .5% of gross receipts.

Exhibit A
Fiscal Year 2017
Mitigation Fund

| | As Introduced Annual Budget FY 2017 | |
|---------------------------------------|--|---------|
| Revenue: | | |
| 4500 · Prior Year Reserves | \$ | 95,456 |
| 4100 · Mitigation Fees - Governmental | \$ | 20,000 |
| 4300 · Interest Income | \$ | 56 |
| | | |
| Total Revenue | \$ | 115,512 |
| | | |
| Expense | | |
| 6500 · Bank Service Charges | \$ | 60 |
| 6003 · Purple Pipe Installation | \$ | 20,000 |
| 6007 · Critical Area Stormwater Mgmt | \$ | 50,000 |
| | | |
| Total Expense | \$ | 70,060 |
| | | |
| FY 2017 Surplus | \$ | 45,452 |
| | | |

Exhibit A
Fiscal Year 2017
Utility Fund

| | | |
|--|-----------|----------------|
| 4400 · Revenues - Sewer | | |
| 4450 · Sewer Usage Charge | \$ | 716,000 |
| 4500 · Investment Interest | \$ | 200 |
| 4510 · Penalties and Interest | \$ | 8,000 |
| Total 4400 · Revenues - Sewer | \$ | 724,200 |
| 4000 · Revenues - Water | | |
| 4050 · Water Usage Charges | \$ | 257,760 |
| 4060 · Miscellaneous Income - Other | \$ | 549 |
| Total 4000 · Revenues - Water | \$ | 258,309 |
| Total Income | \$ | 982,509 |

Exhibit A

Fiscal Year 2017

Expense

6000 · Expenses - Sewer

| | | |
|------------------------------------|----|---------|
| 6100 · TPF Fixed Costs | \$ | 358,150 |
| 6110 · TPF Variable/Capital Costs | \$ | 371,060 |
| 6205 · Banking Fees | \$ | 4,323 |
| 6200 · Engineering & Prof Fees | \$ | 23,000 |
| 6325 · Line Repairs & Maintenance | \$ | 25,000 |
| 6324 · Miss Utility Fees | \$ | 1,000 |
| 6315 · Postage | \$ | 1,386 |
| 6330 · Pump Station Repair & Maint | \$ | 40,000 |
| 6335 · SAFETY | \$ | 5,000 |
| 6305 · Supplies | \$ | 5,000 |
| 6310 · Utilities | \$ | 14,000 |

| | | |
|--------------------------------------|-----------|----------------|
| Total 6000 · Expenses - Sewer | \$ | 847,919 |
|--------------------------------------|-----------|----------------|

7000 · Expenses - Water

| | | |
|--|----|--------|
| 7146 · Banking Fees | \$ | 2,428 |
| 7145 · Engineering & Professional Fees | \$ | 32,000 |
| 7150 · Line Repair & Maintenance | \$ | 50,000 |
| 7122 · Meters | \$ | 5,000 |
| 7123 · Meters - MXU's | \$ | 40,000 |
| 7176 · Misc. - Water | \$ | 500 |
| 7160 · Postage | \$ | 2,000 |
| 7165 · Safety | \$ | 5,000 |
| 7121 · Supplies | \$ | 40,000 |
| 7130 · Utilities | \$ | 46,000 |
| 7151 · Water Plant Repair & Maint | \$ | 12,000 |
| 7155 · Water Testing | \$ | 10,000 |

| | | |
|--------------------------------------|-----------|----------------|
| Total 7000 · Expenses - Water | \$ | 244,928 |
|--------------------------------------|-----------|----------------|

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|---------------------------|----|--------|
| 7302 · Property Insurance | \$ | 15,002 |
|---------------------------|----|--------|

7400 · Debt Service - Sewer

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|------------------------------------|----|-------|
| 7480 · Principal - Sewer 2004 Bond | \$ | 4,373 |
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|---|-----------|------------------|
| 7482 · Principal - 2007 DHCD Bond | \$ | 18,001 |
| 7481 · Principal - 2008 SRF Loan | \$ | 268,858 |
| 7483 · Principal - ARRA Loan (2009) | \$ | 34,443 |
| 7485 · Principal - 2014 - ENR | \$ | 179,390 |
| 7447 · Interest Expense - Sewer | \$ | 102,535 |
| Total 7400 · Debt Service - Sewer | \$ | 607,600 |
| 7100 · Debt Service - Water | | |
| 7191 · Principal - Water 2004 Bond | \$ | 11,245 |
| 7192 · Principal - DHCD 2010 Bond | \$ | 92,500 |
| 7180 · Interest Expense - Water | \$ | 64,315 |
| Total 7100 · Debt Service - Water | \$ | 168,060 |
| Total Expense | \$ | 1,883,509 |
| | | |
| Net Ordinary Income | \$ | (901,000) |
| Other Income | | |
| 9000 · Capital Connection Revenues | | |
| 9100 · Sewer Capital Connection Fee | \$ | 315,000 |
| 9150 · Water Capital Connection Fee | \$ | 105,000 |
| Total 9000 · Capital Connection Revenues | \$ | 420,000 |
| | | |
| 4800 · Fixed Fee | \$ | 481,000 |
| Total Other Income | \$ | 901,000 |
| | | |
| FY Surplus | \$ | - |

Exhibit A
 Fiscal Year 2017
 Waste Water Treatment Plant

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|--|
| As Introduced Annual Budget FY 2017 |
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|---|----|---------------|
| Income | | |
| 4000 · Fixed Income | | |
| 4130 · Anne Arundel Fixed-10.4% | \$ | 75,294 |
| 4100 · Calvert County - Fixed - 22.9% | \$ | 157,295 |
| 4120 · Chesapeake Beach -Fixed -47.7% | \$ | 358,149 |
| 4110 · North Beach - Fixed - 19.0% | \$ | 130,466 |
| Total 4000 · Fixed Income | \$ | 721,204 |
| 4201 · Variable Income | | |
| 4230 · Anne Arundel - Variable | \$ | 56,084 |
| 4200 · Calvert County - Variable | \$ | 117,163 |
| 4220 · Chesapeake Beach - Variable | \$ | 266,774 |
| 4210 · North Beach - Variable | \$ | 97,179 |
| Total 4201 · Variable Income | \$ | 537,200 |
| 4300 · Capital & Other Fixed Income | | |
| 4304 · AA County Capital | \$ | 21,924 |
| 4301 · Calvert County - Capital | \$ | 45,801 |
| 4303 · Ches Beach - Capital | \$ | 104,286 |
| 4302 · North Beach - Capital | \$ | 37,989 |
| Total 4300 · Capital & Other Fixed Income | \$ | 210,000 |
| Total Income | | 1,468,404 |

Exhibit A
Fiscal Year 2017
Waste Water Treatment Plant

| |
|--|
| As Introduced Annual Budget FY 2017 |
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Expense

6001 · Fixed Costs

| | | |
|--|----|--------|
| 6200 · Engineering & Professional Fees | \$ | 10,000 |
| 6280 · Equipment Purchases | \$ | 51,000 |
| 6260 · Equipment Repair & Maintenance | \$ | 58,000 |
| 6240 · Insurance - Plant | \$ | 17,800 |
| 6230 · Lab Analysis & Supplies | \$ | 49,500 |
| 6270 · Miscellaneous - Fixed | \$ | 3,000 |
| 6215 · Safety | \$ | 10,000 |
| 6220 · Telephone | \$ | 6,000 |

6000 · Wages and Benefits

| | | |
|-----------------------------|----|---------|
| 6210 · Administration - TCB | \$ | 60,325 |
| 6100 · Plant Wages | | |
| 6105 · Plant Benefits | \$ | 173,935 |
| 6100 · Plant Wages - Other | \$ | 281,644 |

| | | |
|--------------------------|----|---------|
| Total 6100 · Plant Wages | \$ | 455,579 |
|--------------------------|----|---------|

| | | |
|---------------------------------|----|---------|
| Total 6000 · Wages and Benefits | \$ | 515,904 |
|---------------------------------|----|---------|

| | | |
|--------------------------|----|---------|
| Total 6001 · Fixed Costs | \$ | 721,204 |
|--------------------------|----|---------|

7000 · Variable Costs

| | | |
|------------------------------|----|---------|
| 7105 · Chemicals | \$ | 100,000 |
| 7125 · Landfill Tipping Fees | \$ | 155,000 |
| 7130 · Misc. Variable | \$ | 3,000 |
| 7110 · Utilities | \$ | 279,200 |

| | | |
|-----------------------------|----|---------|
| Total 7000 · Variable Costs | \$ | 537,200 |
|-----------------------------|----|---------|

8000 · Other Fixed Costs

| | | |
|-------------------------|----|---------|
| 8010 · Capital Projects | \$ | 210,000 |
|-------------------------|----|---------|

| | | |
|--------------------------------|----|---------|
| Total 8000 · Other Fixed Costs | \$ | 210,000 |
|--------------------------------|----|---------|

| | | |
|---------------|----|-----------|
| Total Expense | \$ | 1,468,404 |
|---------------|----|-----------|

| | | |
|------------|----|---|
| Net Income | \$ | - |
|------------|----|---|

Exhibit A
Fiscal Year 2017
Water Park Fund

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|-------------------------------------|
| As Amended Annual Budget FY 2017 |
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| | |
|--------------------------------------|---------------------|
| Income | |
| 4550 · Birthday Parties | \$ 18,500 |
| 4100 · Daily Admissions | \$ 595,000 |
| 4500 · Group Sales | \$ 58,000 |
| 4900 · Miscellaneous Income | \$ 10,000 |
| 4510 · Private Parties | \$ 3,000 |
| 4730 · Rentals - Cabanas and Lockers | \$ 32,000 |
| 4735 · Rentals - Pavilion | \$ 2,000 |
| 4800 · Retail Store Sales | \$ 33,000 |
| 4200 · Season Passes | \$ 70,000 |
| 4600 · Snack Bar Sales | \$ 316,000 |
| 4300 · Swim Lessons | \$ 11,000 |
| Total Income | \$ 1,148,500 |
| Cost of Goods Sold | |
| 5425 · Cost of Goods Sold | \$ 25,000 |
| 5550 · Snack Bar Supplies | \$ 85,000 |
| Total Cost of Goods Sold | \$ 110,000 |
| Gross Profit | \$ 1,038,500 |

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|-------------------------------------|
| As Amended Annual Budget FY 2017 |
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Expense

| | | |
|------------------------------------|----|---------|
| 6280 · Bank & Credit Card Charge | \$ | 22,000 |
| 6340 · Chemicals | \$ | 27,550 |
| 6370 · Education & Travel | \$ | 15,000 |
| 6400 · Insurance | | |
| 6410 · Property Insurance | \$ | 25,000 |
| 6423 · Workers' Comp Insurance | \$ | 22,000 |
| Total 6400 · Insurance | \$ | 47,000 |
| 6460 · Landscape Maintenance | \$ | 15,000 |
| 6470 · Marketing | \$ | 25,000 |
| 6490 · Miscellaneous | \$ | 1,000 |
| 7100 · Payroll Benefits | | |
| 7300 · FICA | \$ | 38,282 |
| 7301 · Medical & Life Insurance | \$ | 24,694 |
| 7302 · Pension | \$ | 27,491 |
| 7304 · Unemployment Benefits | \$ | 1,000 |
| Total 7100 · Payroll Benefits | \$ | 101,467 |
| 7400 · Professional Fees | \$ | 48,000 |
| 7460 · Repairs & Maintenance | \$ | 90,109 |
| 7475 · Supplies | | |
| 7495 · Pool Supplies | \$ | 46,000 |
| Total 7475 · Supplies | \$ | 46,000 |
| 7550 · Utilities, Telephone, Trash | \$ | 60,000 |

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|-------------------------------------|
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| | | |
|---------------------------------------|----|------------------|
| 7575 · Wages | | |
| 7204 · Wages - Admin & Maint Support | \$ | 75,424 |
| 7201 · Wages - Other | \$ | 425,000 |
| | | <hr/> |
| Total 7575 · Wages | \$ | 500,424 |
| | | |
| 7600 · Loan Repayment to General Fund | \$ | 40,000 |
| | | |
| Total Expense | \$ | <u>1,038,550</u> |
| Other Income | | |
| 4950 · Investment Interest | \$ | <u>50</u> |
| | | |
| FY Surplus | \$ | <u>-</u> |