

**Methodologies and Estimates of the
Fiscal Impact of New Developments and Annexations
on Municipal Governments**



**INSTITUTE FOR
GOVERNMENTAL
SERVICE AND RESEARCH**

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New Developments and Annexations on Municipal Governments**

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Methodologies and Estimates of the Fiscal Impact of New Developments and Annexations on Municipal Governments

Introduction

Many Maryland municipalities have experienced growth pressures in recent years. Between the April 2000 U.S. Census and July 2006, the population of Maryland municipalities, excluding Baltimore, grew 7.7%.¹ Ten municipalities (Centreville, Delmar, Elkton, Hebron, Keedysville, LaPlata, Laytonsville, Mount Airy, Rockville, and Smithsburg) experienced population gains of more than 20%.² During the same period, the population in the City of Aberdeen grew by a more modest 2%, from 13,854 to 14,130 residents.³ The pace of growth in Aberdeen and the surrounding area is expected to increase dramatically during the next several years due to military restructuring mandated in 2005 by the Base Closure and Realignment Commission through a process known as BRAC. The restructuring will bring nearly 9,500 new jobs to the adjacent Aberdeen Proving Ground (APG).⁴ Government contractors, who will relocate near the base, will bring additional jobs. These relocations to APG will create a demand for 14,159 new dwelling units in the region.⁵

Residential and commercial development of the magnitude experienced elsewhere in Maryland and expected soon in Aberdeen place heavy demands on public facilities and services. Municipalities facing accelerated growth are in need of analytical tools to assess the fiscal impact of new development on both capital infrastructure and municipal operations.

This report provides a model for conducting fiscal impact analysis that can be used by the City of Aberdeen and other municipalities to estimate the fiscal impact of development. The report also documents the application of the model to compute impact fees for the City of Aberdeen and to estimate the impacts on the operating budget of six new developments that are either underway or planned for the community.

Capital Impacts

To the extent that a municipality's infrastructure has excess capacity, the community can absorb new development without incurring additional capital costs. At some point, however, the capacity of one or more facilities is reached, and additional development creates a need for additional infrastructure. Widened roads, a new police station, a bigger city hall, and additional vehicles and equipment may be required to accommodate the new residents and businesses. The challenges for municipal officials are to determine the capacity for absorbing growth, the costs associated with increasing capacity, and the methods of paying for needed additions to infrastructure.

¹ Maryland Department of Planning, 2007.

² Ibid.

³ Ibid.

⁴ Maryland Department of Business and Economic Development, 2007, p. 3.

⁵ Ibid., p. 6.

For some public infrastructure, standards have been established that define the facilities' capacity. For example, maximum class sizes, acceptable levels of congestion, and average and maximum water or wastewater flows can be used to define the capacities of schools, roads, and treatment facilities, respectively. If new development will generate more students than can be accommodated by existing classrooms, traffic that degrades local roads from Level of Service C to Level of Service F (as defined by the Institute of Traffic Engineers), or average daily water demands that exceed the treatment plant's design capacity, new infrastructure is needed. In most cases, the community could continue to function without investing in new infrastructure, but the reduction in level of service would be evidenced by overcrowded schools and roads and periodic breakdowns of the treatment plant.

For other public infrastructure, defining capacity is more difficult. Local governments typically have not established standards for the amount of space needed to accommodate administrative functions, the number of households that can be served by a single trash truck, or the usage level that defines a park as overcrowded. At some point, as the demand for services increases, the facilities that house or supply these services become inadequate, and the level of service declines. But the exact point at which this happens is hard to pin down.

Estimating the costs of construction projects relies on past experience, the current experiences of other government entities, and published sources, such as *Square Foot Costs*⁶ can be used to estimate construction costs. Past experience, the current experiences of other government entities, and vendor-supplied data can be used to estimate the costs of vehicles and equipment. As discussed below, the more difficult task is apportioning costs between new and existing residents and businesses.

Traditionally, the most common ways for municipalities to fund capital expenditures were through taxes or borrowing. Jurisdictions with sizeable tax bases could fund capital construction or purchases from taxes collected in a given year. Jurisdictions with smaller tax bases might accrue tax revenue in a reserve fund over several years until enough funds were available to construct or purchase capital items. Using current tax revenue to fund capital projects is known as "pay as you go" or "pay-go" for short. This method places the entire burden of funding infrastructure on existing taxpayers, even though future residents and businesses are likely to benefit from the projects, as well. Borrowing, often through the issuance of bonds, provides a jurisdiction with the funds to undertake a project immediately and to use future tax revenue to repay the costs. This method spreads the burden of funding infrastructure across both current and future taxpayers.

During the first quarter of the twentieth century, infrastructure required by new development, including infrastructure within the new subdivisions, was often funded by local governments.⁷ This approach had serious financial consequences, particularly during the Great Depression when a collapse of the real estate market led to tax delinquencies and defaults on municipal bonds.⁸ As a result, local government development policies began to include requirements for developers to construct on-site infrastructure and/or dedicate land or make cash payments for

⁶ RS Means, 2007.

⁷ Rosenberg, 2006, p. 8.

⁸ Ibid.

infrastructure within the subdivision.⁹ Beginning in the 1960s, some local governments attempted to require developers to construct or fund infrastructure outside the new subdivision.¹⁰ During the 1980s, state courts and legislatures began establishing the rules that govern this practice.¹¹ Today, many local governments impose fees to fund infrastructure outside new subdivisions that was made necessary by the new development, and these fees are commonly labeled “development impact fees.”¹² These fees are one-time charges imposed at the time of development approval based upon a defined rate schedule.¹³ Developers then pass along the costs when lots are sold to individual property owners.

According to an opinion of the Maryland Attorney General, municipalities in Maryland can impose development impact fees under the authority granted by the General Assembly in Article 23A, Section 2(b)(33)(ii) of the Annotated Code of Maryland.¹⁴ According to the Maryland Municipal League (MML), 46 municipalities had imposed impact fees as of January 2006 (See Appendix A).¹⁵ Other municipalities, including Aberdeen, that do not report imposing impact fees, impose water and sewer connection charges that serve the purpose of impact fees with respect to water and sewer facilities. Among the Maryland municipalities that report imposing impact fees, limited data collected by MML indicate that municipalities use impact fees to fund the following types of facilities: parks and recreation, police, streets and sidewalks, and water and sewer.¹⁶

An important principle underlying impact fees is that they are dedicated to capital expenses, not the cost of operations and maintenance, which should be supported by taxes or user fees.¹⁷ Another legal principle is that impact fees must be reasonable. Over the years, faced with disputes between developers and local governments, state courts developed standards for determining the reasonableness of impact fees. The “rational nexus test” has evolved as the most common standard for establishing whether impact fees are reasonable.¹⁸ The test requires that: (1) fees charged are correlated with needs attributable to the new development, (2) the level of fees relates to the benefits that will accrue to the development, (3) the funded capital improvements are established through coherent plans or impact assessment methods, and (4) collection and expenditure of impact fees must be tracked separately from other municipal revenues and expenditures.¹⁹ Two U.S. Supreme Court decisions, *Nollan v. California Coastal Commission* (1987) and *Dolan v. City of Tigard* (1994), signaled heightened scrutiny of impact

⁹ *Ibid.*, pp. 8-9

¹⁰ *Ibid.*, p. 9.

¹¹ *Ibid.*

¹² *Ibid.*, p. 10.

¹³ *Ibid.*

¹⁴ 71 Op. Att’y Gen. 214, 1986.

¹⁵ Maryland Municipal League, 2006. Interestingly, of the ten municipalities for which growth exceeded 20% between 2000 and 2006, only four (Elkton, LaPlata, Laytonsville, and Mount Airy) were reported as imposing impact fees.

¹⁶ Maryland Municipal League, 2005. Note that, in Maryland, because schools and libraries are operated at the county level, municipalities are relieved of funding these capital facilities.

¹⁷ Rosenberg, 2006, p. 10.

¹⁸ *Ibid.*, p. 19.

¹⁹ *Ibid.*

fees, but courts in Maryland and many other states have since ruled that imposing impact fees legislatively, rather than permitting administrative discretion, avoids the more rigorous review.²⁰

To be legally acceptable, approaches to setting impact fees must conform to the rational nexus test. To be useful, an approach must also reflect the current state-of-the art in defining capacity standards and apportioning costs. Every impact fee methodology involves assumptions about the levels of demand that can be supported by existing facilities and who benefits from new infrastructure and to what degree. These assumptions are more easily supported if they are based on detailed analysis, but often such analysis is not available.

The Urban Land Institute (ULI) presents a comprehensive methodology for computing impact fees to support general government, public safety, recreation, and education infrastructure.²¹ Fees are based on an assumed distribution of costs between residential and non-residential development. Fees are allocated to residential development based on the estimated number of residents and to non-residential development based on the estimated number of employees. These fees are then offset by the estimated amounts the new residents and businesses will contribute toward the same facilities through their future tax payments that are allocated to debt service or capital spending. The ULI authors also provide an offset based on any estimated surplus revealed by a fiscal impact analysis of ongoing costs, arguing that the distinction between shared infrastructure costs and ongoing fiscal impact is counterproductive.²²

Implementing a credit based on the ongoing fiscal impact of a new development requires that a municipality perform a fiscal impact analysis of ongoing revenues and costs for each new development. Different impact fees would be applied to different developments depending on the results of the analysis. If the impact fee and ongoing analyses were linked, as suggested by ULI, the methodology used to analyze ongoing revenues and costs presumably would receive the same legal scrutiny as has been applied to impact fees. However, there is no standard method for analyzing ongoing fiscal impacts. Different methods produce different results.²³ These considerations argue against incorporating a credit for estimated future surpluses into the impact fee analysis.

In Maryland, Tischler & Associates computed impact fees for fire services, general government, parks and recreation, police, transportation, and water systems using methodologies similar to those described by the ULI.²⁴ Tischler refines the ULI approach by identifying three distinct bases for impact fees: (1) buy-in to existing infrastructure that has capacity to accommodate new development, (2) costs of facilities included in capital improvement plans, and (3) incremental expansion costs based on current levels of service.²⁵ In determining net impact fees, Tischler provides a credit for future debt service payments as suggested by ULI, but does not consider a credit based on ongoing revenues less costs.

²⁰ Ibid., pp. 30-31.

²¹ Burchell et al, 1994, pp. 163-178. The authors also present a methodology for assessing traffic impacts but do not provide guidance on how to translate traffic impacts into impact fees.

²² Burchell et al., 1994, pp. 169-170.

²³ Edwards, 2001.

²⁴ Tischler & Associates, 2001, 2004, and 2005.

²⁵ Tischler & Associates, 2001. pp. 1-2.

Operating Impacts

Another concern of municipal officials is the effect of new development on the operating budget. How do the ongoing revenues expected from new development compare to the ongoing costs of providing the services required by the new residents and businesses? This question is often raised with respect to municipal annexations. The annexations move forward only if projected revenues to the municipality exceed projected costs. Analysis of operating impacts is generally not used to impose charges on new development.²⁶ Perhaps for that reason, it has not attracted the legal attention that has been directed at analyzing capital impacts.

For most municipalities, real property taxes are the major source of revenue. Projecting additional real property tax revenue is relatively straightforward because the amount of revenue depends directly on the assessable base added by the new development. In Maryland, personal property taxes on businesses, shared income tax revenue, and shared highway user revenue are also significant sources of municipal revenue. Projecting increases in these types of revenue is more challenging, but usually within the capacity of municipal finance officials.

The debates concerning fiscal impact analysis usually revolve around estimates of the costs associated with new development. ULI identifies three common methods for estimating operating costs: (1) per capita, (2) case study, and (3) econometric.²⁷ In her comparison of fiscal impact analysis methods, Edwards omits the econometric approach, but identifies a fourth approach, known as the land use multiplier or proportional valuation method.²⁸

The per capita method computes average service costs per resident and per employee, based on an estimate of the percentages of service costs attributable to residences and businesses. The estimate of costs attributable to residents and businesses may be based on a simple computation of the ratio of residential to business parcels or the ratio of residential to commercial assessable base or a combination of both.²⁹ To the extent that existing operations have slack, the per capita method may overestimate future costs. On the other hand, if existing operations have no slack, adding operational capacity may entail costs that exceed current average costs.

Under the case study method, the costs of new development are estimated for each municipal service based on information from municipal officials on the extent to which existing operations have sufficient slack to provide additional service.³⁰

The land use multiplier or proportional valuation method assumes that costs increase with the intensity of land use and that changes in land use intensity are approximated by changes in property values.³¹ Current costs per acre are computed for each land use type based on the property value of that land use relative to total property values. These costs are then applied to the land uses in the proposed development.³²

²⁶ Burchell et al., 1994, pp. 169-170.

²⁷ Burchell et al., 1994, pp. 129-131.

²⁸ Edwards, 2001, p. 107.

²⁹ Burchell et al., 1994, pp. 129-130.

³⁰ Burchell et al., 1994, p. 130.

³¹ Edwards, 2001, p.115.

³² Ibid.

As described by ULI, the econometric method applies a basic equation relating public service expenditures to revenue parameters, such as tax base and tax rate, and uses historical and current data matrices to obtain projections for the end of the development period as well as at multiple interim stages.³³ This description seems to refer to a particular econometric model, rather than a general econometric approach to estimating the cost of development. In any case, the method is rather sophisticated and would probably require expertise beyond that available among planning staff in a small- to medium-sized municipality.

Proposed Model

The model presented in this report provides templates for both capital impact analysis yielding impact fees and operating impact analysis yielding an assessment of the effects of up to 10 proposed developments on a municipality's operating budget. The template for capital impacts uses the Tischler & Associates distinction of buy-in, capital improvement plan, and incremental costs based on current levels of service. In completing the template, an approach akin to the case study method for analyzing impact fees was used, as Aberdeen officials were asked to identify whether existing infrastructure had available capacity.

The template for operating impacts is based mainly on the per capita method, except that, depending on the nature of the service, costs are based on factors other than population and employees. For example, police costs are based on estimates of additional calls for service and street maintenance costs are based on additional street miles. In addition, the template for operating impacts provides results for each year of a project's development until build-out.

The model consists of two linked Excel workbooks, each consisting of multiple linked worksheets, as follows:

Workbook 1:	Capital Impacts
Worksheets (6):	Capacity
	CIP
	LOS
	Credits
	unit_costs
	Tipping_Points
Workbook 2:	Operating Impacts
Worksheets (12)	BL_data
	Project 1
	Project 2
	Project 3
	Project 4
	Project 5
	Project 6
	Project 7

³³ Burchell, 1994, pp. 130-131.

Project 8
Project 9
Project 10
Project Summary

Each worksheet and its application to the City of Aberdeen are described on the pages that follow. Appendix B presents the worksheets in the Capital Impacts workbook as applied to Aberdeen. Appendix C presents the worksheets in the Operating Impacts workbook as applied to six development projects in Aberdeen.

Note that, for Aberdeen, the analysis of capital impacts and resulting impact fees is limited to costs of general government, police, public works, and parks. The analysis did not encompass water and sewer costs because these capital impacts are addressed by the connection charges already levied by the City. The template can be used to compute impact fees for water and sewer infrastructure by municipalities seeking to impose such fees. Similarly, the analysis of operating impacts in Aberdeen focused on the General Fund budget. Enterprise funds, such as those for water and sewer operations, were not considered. Water and sewer operations are supported by user charges, which are adjusted periodically to ensure that revenues cover costs. The template can be used to determine whether current rates are adequate, using equivalent dwelling units (EDU) to measure demand. However, most cities rely on more detailed rate studies to set water and sewer user charges.

Workbook 1: Capital Impacts, Worksheet: Capacity

Purpose

This worksheet is used to compute the costs per unit of demand of existing infrastructure that has capacity available to accommodate new development. For infrastructure with available capacity, impact fees are charged to new development to “buy in” to the infrastructure. To the extent there is outstanding debt on this infrastructure, the impact fees are offset by the present value of future debt payments that will be made by the new development. (See Credits worksheet.)

Application

For Aberdeen, the following infrastructure was identified as having capacity available for buy-in by new development:

- General Government
 - City Hall
 - Other buildings
 - Land
- Police
 - City Hall
 - Video Surveillance System

Total Costs

Total costs for existing infrastructure were taken from the Aberdeen “Fixed Assets Inventory” as of June 30, 2006. Costs for the video surveillance system were obtained from documents

provided by the vendor in October 2006. Only the actual cost to Aberdeen is considered. Costs that were covered by funding obtained from other levels of government are excluded.

Maximum Demand Computations

The approach to computing the maximum demand that can be served by existing infrastructure (i.e., the facility or system capacity) varies by facility, as described below.³⁴

- **General Government**

The General Government function serves both residents and businesses. In many of the General Government transactions administered in the City Hall, including provision of services and collection of taxes and fees, City staff are interacting with the representative of an entity, either a household or a business.

Demand on the General Government portion of the City Hall as well as other buildings and City land is assumed to be proportional to the numbers of dwellings and businesses. Maximum demand is assumed to be the numbers of dwellings and businesses projected for Aberdeen at build-out of the City.

An estimate of 7,318, dwelling units at build-out cited in the 2002 *Comprehensive Plan* was used. The number of businesses at build-out was estimated at 546, as follows: The population of Aberdeen in 2006 was estimated by the Maryland Department of Planning (MDP) at 14,130. The number of dwelling units in 2006 was estimated at 5,629 by applying a ratio from the 2000 U.S. Census of 2.51 residents per household to the MDP population estimate. A list of businesses in October 2006 on the Aberdeen web site totaled 420. A ratio of 420 businesses to 5,629 dwellings was applied to the estimated 7,318 dwelling units projected for build-out. The total demand capacity of the General Government portion of the City Hall was 7,318 dwellings plus 546 businesses or 7,864 units.

- **Police**

The capacity of the police portion of the City Hall is determined by the number of police officers it can house. According to Aberdeen police officials, the police portion of the City Hall can accommodate 50 officers. For purposes of establishing impact fees, it is necessary to define the relationship between the number of officers and demand. Both residents and businesses contribute to the demand for police officers. In 2006, Aberdeen police officers handled an average of 1,046 calls for service. At this rate, 50 officers can handle 52,300 calls for service, so the City Hall will have capacity to accommodate new development until calls increase to more than 52,300 per year.

The City recently purchased a video surveillances system. Because this system benefits the entire community, the selected unit is the combined number of dwellings and

³⁴ For each facility or system, demand in the most recent year, as well as maximum demand, is reported. At the point that current demand equals or exceeds maximum demand (i.e., there is no remaining capacity), impact fees for the particular infrastructure would be computed based on expansion projects in the capital improvement plan (CIP) or incremental expansion to maintain the current level of service (LOS).

businesses. The analysis assumes a 10-year life for this system. The capacity computations are based on an estimate of the number of dwellings and businesses that takes into account growth expected from BRAC over the next 10 years.

Unit Cost Computations

The cost per unit of demand is computed by dividing the total cost of the facility or equipment by its capacity.

Workbook 1: Capital Impacts, Worksheet: CIP

Purpose

This worksheet is used to compute the present value of the costs per unit of demand of growth-related projects contained in the capital improvement plan (CIP). A five-year planning horizon is used. Impact fees are charged to new development to cover their share of the cost of new infrastructure necessitated by growth.

Application

The worksheet is set up to encompass General Government, Police, Public Works, Solid Waste, and Parks and Recreation projects planned for the next five years. As described below, the worksheet also provides guidance for computing the demand served by these projects.

The only planned capital improvements identified by Aberdeen officials were major Public Works equipment purchases. Because only General Fund impacts were being considered and Public Works equipment is used for water and sewer operations as well as streets and grounds, it was necessary to estimate and exclude the portion of these purchases attributable to the water and sewer enterprise funds.

Total Costs

The estimated costs of the equipment were provided by the City of Aberdeen. The expenditures over the five-year period were converted to present values using a default discount rate of 5% and the net present value (NPV) function available in Excel.

Maximum Demand Computations

Determination of the maximum demand served by growth-related projects varies by project. In general, though, maximum demand computations assume the project will serve the entire community at build-out, as defined in the 2002 *Comprehensive Plan*.

- **General Government**
General Government projects are assumed to serve both residents and businesses. The default value for the maximum demand served by General Government projects is the estimated 7,864 dwellings and businesses at build-out based on information on dwelling units contained in the 2002 *Comprehensive Plan* information on businesses contained on the Aberdeen web site.

- **Police**
For police projects, the default value of maximum demand is derived from 2006 data on the numbers of calls for service in residential and commercial areas. The average numbers of calls per residence and per business are applied to the estimated 7,318 dwellings and 546 businesses expected at build-out to obtain the default value of 59,838 calls.
- **Public Works**
The appropriate demand units for Public Works projects depend on the nature of the project. For projects related to streets or rights-of-way, the demand unit is street miles.³⁵ For projects related to public grounds, the numbers of dwellings and businesses seems more appropriate

Default values for maximum demand assume each project serves the entire community at build-out, with build-out values based on estimates contained in the 2002 *Comprehensive Plan*.

- **Solid Waste**
Solid waste projects are assumed to serve residents, only. The maximum demand is derived by applying the 2006 ratio of 4,200 home stops to 5,629 dwelling units to the build-out estimate of 7,318 dwelling units.
- **Parks**
Park projects are assumed to serve residents, only. Maximum demand is 19,000 residents at build-out cited in the 2002 *Comprehensive Plan*.

Unit Cost Computations

Unit costs were obtained by dividing the allocated present value of the purchases by the appropriate demand units.

Workbook 1: Capital Impacts, Worksheet: LOS

Purpose

This worksheet addresses infrastructure that is already fully engaged and, consequently, cannot accommodate new development without a reduction in the level of service (LOS) provided by the infrastructure. The worksheet is used to compute the cost associated with incrementally expanding the infrastructure to maintain the existing level of service.

³⁵ For some municipalities, it might be more appropriate to use traffic-related demand units (e.g., vehicle trips generated) for facilities and equipment needed to maintain streets, because increased traffic places greater demand on these capital items. However, in Aberdeen most of the traffic demand affects state-maintained roads, whereas the capital costs incurred by the City are for local roads.

Application

The worksheet is designed to compute unit costs for General Government vehicles and equipment, Police vehicles and equipment, Public Works maintenance facility, vehicles, and equipment, and Parks.

Total Costs

The costs of vehicles and equipment were based on the values contained in the “Fixed Assets Inventory” as of June 30, 2006. Infrastructure with remaining capacity and vehicles and equipment scheduled for replacement in the capital improvement plan were excluded from consideration. The cost to expand the Public Works maintenance facility was based on square foot construction costs obtained from RS Means.

Demand Computations

Level of service computations are based on demand in the most recent year completed, in this case 2006, as documented in the Capacity worksheet. The demand units for each category of infrastructure generally correspond to the demand units discussed in the CIP worksheet.

Unit Cost Computations

Unit costs are computed by dividing total costs by 2006 demand.

Workbook 1: Capital Impacts, Worksheet: Credits

Purpose

This worksheet is used to compute the offsets to unit costs required because new development will contribute to future debt payments through taxes.

Application

Credits are required for infrastructure with debt outstanding or anticipated. For the Aberdeen example, debt service for the City Hall and other General Fund projects are considered as offsets to the buy-in charges for facilities with remaining capacity. Debt service for the Public Works maintenance facility and trash trucks are considered as offsets to the charges associated with maintaining levels of service. Borrowing was not anticipated to finance the equipment purchases contained in the CIP, therefore no offsets to CIP-related charges were computed.

Demand Computations

The demand served by each project is the same value used in developing unit costs using the Capacity, CIP, and LOS worksheets.

Unit Credit Computations

For each project with outstanding or anticipated debt, the schedule of principal payments is shown, and the present value of the series of payments is computed. Only payments of principal are credited, because only the principal, not the financing costs, are included in the computation of capacity, CIP and LOS costs.

General Fund debt payments are credited to residential and commercial development in proportion to the relative contribution of residents and businesses to the General Fund revenue

from which the debt payments are made. In the case of Aberdeen, 70% of revenue is generated by residences and 30% by businesses.

The appropriate portion of the present value of future principal payments is divided by the demand to be served by the project to arrive at the present value of future principal payments per unit of demand.

Workbook 1: Impact Fees, Worksheet: Unit Costs

Purpose

This worksheet summarizes the unit costs computed in the Capacity, CIP, and LOS worksheets and the offsets computed in the Credits worksheet for residential and commercial development. Net unit costs are computed and aggregated by demand unit.

Application

For Aberdeen, the cost per unit of demand is presented for the following facilities and equipment for which impact fees are being computed:

- Capacity
General Government: City Hall, other buildings, land
Police: City Hall, video surveillance system
- CIP
Public Works: Vehicles and equipment
- LOS
General Government: Vehicles and equipment
Police: Vehicles and equipment
Public Works: Maintenance facility, vehicles and equipment
Parks: Parks and recreation equipment

Credits per unit of demand are shown separately for residential and commercial development for the following facilities and equipment:

- Capacity
General Government: City Hall, other buildings
Police: City Hall
- LOS
Public Works: Vehicles and equipment

Net costs per unit of residential and commercial demand are presented for all facilities and equipment for which impact fees are being computed. These net unit costs are then aggregated by the demand units to which they apply so that impact fee formulas can be computed.

Computation of Impact Fees

Impact fees are computed by applying the costs per demand unit to the number of units.

Based on the analysis conducted for Aberdeen, for residential development, the impact fee equals \$63.39 per new resident plus \$1,699.98 per new dwelling unit plus \$17.50 times the projected number of police calls for service plus \$2,794.90 per street mile. The projected number of residents per household is 2.51, and the projected number of calls for service per household is 2.1, based on 2006 data. Therefore, the impact fee for an individual dwelling unit equals $\$63.39 \times 2.51 + \$1,699.98 + \$17.50 \times 2.1$ plus $\$2,794.90 \times$ the dwelling unit's proportionate share of new street miles. This equals \$1,895.84 plus $\$2,794.90 \times$ the dwelling unit's proportionate share of new street miles. An individual dwelling unit might be apportioned 0.05 street miles of the total street miles contained in a typical development. In this case the portion of the impact fee associated with street miles would be $\$2,794.90 \times 0.05$ or \$139.75, and the total impact fee would be $\$1,895.84 + \139.75 or \$2,035.58.

For commercial developments, the impact fee would be \$437.96 per business, plus \$46.22 times the projected number of police calls for service, plus \$4,447.60 times the number of new street miles attributable to each business. Based on 2006 data, each business generates an average of 81.6 calls for service. Therefore, the impact fee for an individual business would be $\$437.96 + \46.22×81.6 plus $\$4,447.60$ times the number of new street miles attributable to the business or \$4,209.51 plus $\$4,447.60$ times the number of new street miles attributable to the business. For a business to which 0.05 new street miles were allocated, the impact fee associated with street miles would be $\$4,447.60 \times 0.05$ or \$222.38, and the total impact fee would be $\$4,209.51 + \222.38 or \$4,431.89. Most of this fee represents the cost of police facilities and equipment attributed to commercial development based on the percentage of calls for service occurring in commercial areas.

Workbook 1: Capital Impacts, Worksheet: Tipping Points

Purpose

For infrastructure with current capacity to accommodate growth, this worksheet projects the point at which demand from new development will exceed capacity. The worksheet documents maximum demand capacity and current remaining capacity from the Capacity worksheet. The worksheet draws values for new demand from the Summary worksheet of the Operating Impacts workbook and subtracts the new demand from the current remaining capacity.

Application

For Aberdeen, the following infrastructure identified as having capacity available for buy-in by new development is tracked by the Tipping Sheet:

- General Government
 - City Hall
 - Other buildings
 - Land
- Police
 - City Hall

- Video surveillance system

The tipping point analysis indicates that the capacity of these facilities will not be exceeded by the developments considered in the operating impact analysis. If additional developments did cause the capacity of any of these facilities to be reached, the analysis of impact fees associated with that facility would shift from existing capacity buy-in to CIP (if expansion of the facility were included in the capital improvement plan) or LOS (if the facility is over capacity, but no immediate expansion is planned).

Workbook 2: Operating Impacts, Worksheet: BL_data

Purpose

This worksheet documents baseline data for use in making fiscal impact projections. All baseline financial data and certain baseline non-financial data are input by the user. The worksheet automatically uses the input data to compute additional baseline data.

Application

The user is required to input the following residential baseline data:

- Baseline population
- Average number of people per household
- Estimated assessed value of vacant residential property per acre
- Real property tax rate
- Police calls in residential areas

The user is required to input the following commercial baseline data:

- Baseline number of businesses
- Estimated assessed value of vacant commercial property per acre
- Real property tax rate
- Corporate personal property tax rate
- Police calls in commercial areas
- Estimated value of real property per square foot for each type of development
- Estimated value of personal property per square foot for each type of development

The user is required to input the following general baseline data;

- Total assessed value of real property in City
- Total City street miles

Using this information, the spreadsheet computes the following baseline data:

- Baseline number of households
- Police calls per household
- Police calls per business

In addition, the user inputs itemized revenue and expenditure data for the City for the most recent fiscal year for which data are available.

The worksheet is color coded. The sections containing residential data are shaded in yellow; the sections containing commercial data are shaded in blue; and the sections containing general data are shaded in green. Cells requiring user input, including the entire financial section, are white. Computed values are shown in italics.

For the Aberdeen example, some of the baseline data entered on this sheet, such as the average assessed values for different types of development, are based on a limited survey of existing properties. Over time, these data can be refined to reflect a more comprehensive review of existing properties.

Workbook 2: Operating Impacts, Worksheets: Projects 1 – 10

Purpose

Each of these worksheets documents the characteristics of a proposed development project. (Up to 10 projects can be accommodated.) Each worksheet accommodates a residential, commercial or mixed use development. The worksheet automatically computes the fiscal impact of the project as a function of the development characteristics and the baseline data contained in the BL_data worksheet.

Application

For each proposed development, the user indicates whether the development is inside or outside the existing city boundaries and specifies the projected annual increase in assessed values and the projected annual increase in costs.

For residential developments, the following development characteristics are input by the user for each proposed development:

- Number of acres to be developed
- New units to be developed each year (single-family and townhouse)
- Average estimated assessed value of each unit
- New street miles each year

For commercial developments, the following development characteristics are input by the user for each proposed development:

- Number of acres to be developed
- Number of new businesses to be developed each year
- Square feet to be developed each year by type of business (e.g., drug store, convenience store, office, etc.)
- New street miles each year

The worksheet uses the above data and baseline data from the BL_data sheet to compute annual and, where applicable, cumulative values of the following additional characteristics of the development:

- Additional population
- Total assessed value of real property in the new development
- Estimated current assessed value of real property in the new development (for - developments within the existing City limits)

- Net additional assessed value of real property
- Additional assessed value of personal property
- Additional police calls

The worksheet automatically applies the above data to baseline financial data from the BL_data sheet to arrive at the fiscal impact for each of the financial line items.

The worksheet is color coded. The sections containing residential data are shaded in yellow; the sections containing commercial data are shaded in blue; and the sections containing general data are shaded in green. Cells requiring user input white. Computed values are shown in italics. Certain computed values may be overwritten by the user with estimates obtained from other sources (e.g., estimated assessed value or estimated vehicle trip ends). These items are shaded in pink.

For Aberdeen, worksheets were prepared for the following six projects either currently under development or proposed for development:

- Winston's Choice (residential)
- Land Capital Group (commercial)
- Fields at Rock Glenn (residential)
- Paradise Meadows (residential)
- Hickory Ridge Industrial Park Lot 4 (commercial)
- Corporate Office Properties Trust (commercial)

The Paradise Meadows and Corporate Office Properties Trust are potential annexations, while the other projects are within the existing City boundaries. The analysis showed that the Winston's Choice property resulted in a small deficit in the first year, but revenues in excess of expenditures after that. The other properties all resulted in more revenue than costs in each of the years up to and including build-out.

Workbook 2: Operating Impacts, Worksheet: Summary

Purpose

This worksheet summarizes the combined characteristics and fiscal impacts of the individual projects.

Application

Each cell contains the sum of the values contained in the same cell of the individual project worksheets.

References

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Appendices

Appendix A	Maryland Municipalities Imposing Impact Fees
Appendix B	Capital Impacts Worksheets
Appendix C	Operating Impacts Worksheets

Appendix A
Maryland Municipalities Imposing Impact Fees
Source: Maryland Municipal League, January 2006

Annapolis	Walkersville
Barton	Washington Grove
Bel Air	Westminster
Berlin	Willards
Brunswick	Woodsboro
Burkittsville	
Cambridge	
Chesapeake Beach	
Clear Spring	
Crisfield	
Cumberland	
Delmar	
East New Market	
Easton	
Elkton	
Emmitsburg	
Frederick	
Frostburg	
Fruitland	
Greensboro	
Hampstead	
Indian Head	
La Plata	
Laurel	
Laytonsville	
Leonardtown	
Manchester	
Middletown	
Mount Airy	
Myersville	
New Market	
New Windsor	
North Beach	
Ocean City	
Pittsville	
Poolesville	
Rising Sun	
Salisbury	
Sharptown	
Sykesville	
Taneytown	

Appendix B
Capital Impacts Worksheet

Unit Costs of Infrastructure with Capacity to Accommodate New Development

Maximum Demand and Remaining Capacity of Municipal Facilities and Cost per Demand Unit						
Facility/ Equipment	Estimated Cost	Maximum Demand*	Demand Units	2006 Demand*	Remaining Capacity	Unit Cost
General Government - City Hall (a)	\$ 2,052,433	7,864	dwelling + businesses	6,049	1,815	\$ 260.99
General Government - Other Buildings (a)	\$ 4,194,485	7,864	dwelling + businesses	6,049	1,815	\$ 533.38
General Government - Land (a)	\$ 3,944,283	7,864	dwelling + businesses	6,049	1,815	\$ 501.56
Police Facilities - City Hall (a)	\$ 1,718,281	52,300	calls for service	46,029	6,271	\$ 32.85
Police Video Surveillance System (b)	\$ 112,600	6,836	dwelling + businesses	6,049	787	\$ 16.47

* See tables that follow for demand computations.

a Cost taken from Aberdeen Fixed Asset Listing 6/30/07

b Cost based on estimates provided by S3 Integration 10/25/2006 for S3I hardware and labor plus installation of cable modem at police headquarters by Comcast

Demand Computations:

General Government

Basis: Dwelling units (households) + businesses

Year	Notes	Occupied Dwellings	Businesses	Dwellings + Businesses
2006	a, b	5,629	420	6,049 current
Build-out	c, d	7,318	546	7,864 capacity

a Number of households based on population of 14,130 estimated by Maryland Department of Planning and 2.51 people per household taken from 2000 U.S. Census

b Number of businesses based on number of commercial water connections

c Number of dwelling units at ultimate build-out from "Public Utilities" chapter of 2002 *Comprehensive Plan*

d Number of businesses based on 2006 ratio of 420 businesses to 5,629 dwellings.

Unit Costs of Infrastructure with Capacity to Accommodate New Development

Police Facilities

Basis: Calls for Service

Year	Notes	Calls for Service			Police Officers	Calls per Officer
		Residential	Business	Total		
2006		11,749	34,280	46,029	44	1,046
At capacity	a			52,300	50	1,046

^a Police wing of City Hall can accommodate 50 police officers. Projected maximum demand of 52,300 calls for service is based on 50 officers handling the same number of calls per officer (1,046) as 44 officers handled in 2006.

Police Video Surveillance System

Basis: Dwelling units (households) + businesses

Year	Notes	Dwellings	Businesses	Dwellings + Businesses
2006	a, b	5,629	420	6,049 current
2018	c, d	6,361	475	6,836 capacity

^a Number of dwellings based on population of 14,130 estimated by Maryland Department of Planning and 2.51 people per household taken from 2000 U.S. Census

^b Number of businesses based on number of commercial water connections

^c Number of dwellings based on annual background growth of 26 dwellings per year (equal to annual growth between 2000 and 2006) plus BRAC-related growth of 420 dwellings during 2009 through 2015 (equal to 6.43% share of 6,533 new dwellings projected for Harford County by BRAC report).

^d Number of businesses based on 2006 ratio of 420 businesses to 5,629 dwellings.

Unit Costs of Growth-Related Projects in CIP

General Government

Discount rate =

**Cost to Aberdeen
Fiscal Year**

Projects Needed to Accommodate Growth

	Notes	2008	2009	2010	2011	2012	5-Year Total	Present Value	Demand Served by Project	Demand Units	Present Value per Unit
no growth-related projects planned	a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0	7,864	dwelling+businesses	\$ -
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0			

^a Assumes planned project will accommodate development through build-out. Demand served by general government projects based on 7,318 dwellings at build-out cited in "Public Utilities" chapter of 2002 *Comprehensive Plan* plus businesses estimated by applying 2006 ratio of 420 businesses to 5,629 dwellings

Police

Discount rate =

**Cost to Aberdeen
Fiscal Year**

Projects Needed to Accommodate Growth

	Notes	2008	2009	2010	2011	2012	5-Year Total	Present Value	Demand Served by Project	Demand Units	Present Value per Unit
no growth-related projects planned	a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0	59,838	calls for service	\$ -
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0			

^a Assumes planned project will accommodate development through build-out. Demand served by police projects based on 7,318 dwellings at build-out cited in "Public Utilities" chapter of 2002 *Comprehensive Plan* plus businesses estimated by applying 2006 ratio of 420 businesses to 5,629 dwellings and then applying 2006 ratios of calls per service for residences and businesses

	2006 Calls for Service	2006 Call Generators	Units	2006 Calls for Service Per Generator Unit	Number of Units at Build-out	Calls for Service at Buildout
Residential	11,749	5,629	dwelling	2.1	7,318	15,274
Commercial	34,280	420	businesses	81.6	546	44,564
	46,029	6,049				59,838

Unit Costs of Growth-Related Projects in CIP

Public Works

Discount rate = 5%

Cost to Aberdeen

Fiscal Year

Vehicles / Projects

Accommodate	Notes	2008	2009	2010	2011	2012	5-Year Total	Present Value
Administrative Vehicles	a	\$ -	\$ 30,000	\$ 60,000	\$ -	\$ 35,000	\$ 125,000	\$106,465
Air Compressor	a	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000	\$13,605
Backhoe	a	\$ -	\$ 82,000	\$ 170,000	\$ -	\$ -	\$ 252,000	\$221,229
Brush Chipper	a	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ 45,000	\$38,873
Bucket Truck	a	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ 60,000	\$54,422
Dump Truck	a	\$ -	\$ 328,000	\$ -	\$ -	\$ 232,000	\$ 560,000	\$479,284
Grass Tractor	a	\$ 28,000	\$ 57,000	\$ -	\$ -	\$ -	\$ 85,000	\$78,367
Hudson Bro.	a	\$ -	\$ 9,000	\$ -	\$ 9,000	\$ -	\$ 18,000	\$15,568
Jet Truck	a	\$ -	\$ 280,000	\$ -	\$ -	\$ -	\$ 280,000	\$253,968
Loaders	a	\$ -	\$ -	\$ 125,000	\$ -	\$ 35,000	\$ 160,000	\$135,403
1-ton Pick-up	a	\$ -	\$ 70,000	\$ -	\$ 76,000	\$ -	\$ 146,000	\$126,017
Step Van	a	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000	\$45,351
Sweeper	a	\$ -	\$ 180,000	\$ -	\$ -	\$ -	\$ 180,000	\$163,265
Mini Excavator	a	\$ -	\$ -	\$ -	\$ -	\$ 37,000	\$ 37,000	\$28,990
Trailer	a	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000	\$4,114
GIS	b	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,000,000	\$1,731,791
Total		\$ 428,000	\$ 1,561,000	\$ 800,000	\$ 490,000	\$ 739,000	\$ 4,018,000	\$106,465

Allocation of Costs to Public Works Activities

Activity:	Notes	Percent Allocation (c)	Allocated Present Value	Demand Served by Projects	Demand Units	Present Value per Unit
Water system	d	24%	\$ 26,025			
Sewer system	d	30%	\$ 31,939			
Streets/R.O.W.	e	27%	\$ 28,391	70.97	street miles	\$ 400.04
Grounds	f	19%	\$ 20,110	7,864	dwelling + businesses	\$ 2.56
		100%	\$ 106,465			

^a Costs based on CIP provided by Director, Department of Public Works (DPW)

^b Costs based on estimates provided by Director, DPW

^c Percent Allocations reflect percentage of Public Works employees' time spent on each activity, as reported by DPW

^d Water and sewer costs are covered by enterprise funds

^e Demand served by streets/R.O.W. projects based on 2006 street mileage (54.59 miles) divided by 2006 dwellings plus businesses (6,049) applied to 7,864 dwellings plus businesses at build-out; dwellings plus businesses at build-out based on 7,318 dwellings at build-out cited in "Public Utilities" chapter of 2002 *Comprehensive Plan* plus businesses estimated by applying 2006 ratio of 420 businesses to 5,629 dwellings

^f Demand served by grounds projects based on 7,318 dwellings at build-out cited in "Public Utilities" chapter of 2002 *Comprehensive Plan* plus businesses estimated by applying 2006 ratio of 420 businesses to 5,629 dwellings

Unit Costs of Growth-Related Projects in CIP

Solid Waste

Discount rate =

**Cost to Aberdeen
Fiscal Year**

**Projects Needed to
Accommodate**

Growth	Notes	2008	2009	2010	2011	2012	5-Year Total	Present Value	Demand Served by Project	Demand Units	Present Value per Unit
no growth-related projects planned	a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0	5,460	dwellings	\$ -
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			

^a Assumes planned project will accommodate development through build-out; demand served by projects based on 7,318 dwellings at build-out and 2006 ratio of 4,200 home stops to 5,629 dwelling unit

Parks and Recreation

Discount rate =

**Cost to Aberdeen
Fiscal Year**

**Projects Needed to
Accommodate**

Growth	Notes	2008	2009	2010	2011	2012	5-Year Total	Present Value	Demand Served by Project	Demand Units	Present Value per Unit
no growth-related projects planned	a	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0	19,000	residents	\$ -
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$0			
Present Value		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			

^a Assumes planned project will accommodate development through build-out; demand served by parks and recreation projects based on build-out population cited in "Public Utilities" chapter of 2002 *Comprehensive Plan*

**Unit Costs Associated with Maintaining Level of Service (LOS)
of Existing Infrastructure At or Above Capacity**

General Government Vehicles and Equipment

Item	Notes	Number of Items	Cost per Unit	Total Cost	2006 Demand	Demand Units	Cost per Demand Unit
Computers	a, b	51	varies	\$ 218,603	6,049	dwelling + businesses	\$ 36.14
Furnishings	a, b	4	varies	\$ 275,983	6,049	dwelling + businesses	\$ 45.62
Telecom, etc.	a, b	7	varies	\$ 101,189	6,049	dwelling + businesses	\$ 16.73
Vehicles	a, b	<u>3</u>	varies	\$ 39,950	6,049	dwelling + businesses	\$ 6.60
Total		65	varies	\$ 635,725	6,049	dwelling + businesses	\$ 105.10

^a Items and total costs based on Aberdeen Fixed Assets Inventory as of 6/30/06

^b 2006 demand encompasses 5,629 dwellings and 420 businesses

Police Vehicles and Equipment

Vehicles and Equipment	Notes	Number of Items	Cost per Item	Total Cost	2006 Demand	Demand Units	Cost per Demand Unit
Computers	a	20		\$ 42,889	46,029	calls for service	\$ 0.93
Commun, etc.	a	4		\$ 133,579	46,029	calls for service	\$ 2.90
Firearms, etc.	a	12		\$ 29,302	46,029	calls for service	\$ 0.64
Maintenance	a	3		\$ 55,949	46,029	calls for service	\$ 1.22
Vehicles	a	<u>51</u>		\$ 581,360	46,029	calls for service	\$ 12.63
Total		90		\$ 843,080	46,029	calls for service	\$ 18.32

^a Items and total costs based on Aberdeen Fixed Assets Inventory as of 6/30/06

Public Works Maintenance Facility

Space (sq. ft.): 11,000

Activity	Notes	Allocation of Space to Activities				
		% of Time Spent on Activity*	FTE	FTE with Support Distributed	% of Total FTE with Support Distributed	Allocated Space (sq. ft.)
Water system		22%	6.2	6.8	24%	2,689
Sewer system		27%	7.6	8.4	30%	3,300
Streets/R.O.W.		24%	6.7	7.5	27%	2,933
Grounds		17%	4.8	5.3	19%	2,078
Support	a	<u>10%</u>	<u>2.8</u>	<u>0.0</u>	<u>0%</u>	<u>-</u>
		100%	28.0	28.0	100%	11,000

* Percentages provided by Department of Public Works

^a Support includes vehicle and equipment maintenance, training, and administrative work

Costs to Expand Maintenance Facility Capacity

**Unit Costs Associated with Maintaining Level of Service (LOS)
of Existing Infrastructure At or Above Capacity**

Activity	Notes	Space (sq. ft.)	Cost*	2006 Demand	Demand Units	Space (sq. ft.) per Demand Unit	Cost per Demand Unit
Water system	a	2,689	\$ 264,571				
Sewer system	a	3,300	\$ 324,700				
Streets/R.O.W.		2,933	\$ 288,622	54.59	street miles	53.73	\$ 5,287.09
Grounds		2,078	\$ 204,441	6,049	dwelling + businesses	0.343	\$ 33.80
Total		11,000	\$ 1,082,334				

*Cost per square foot = \$ 98.39 based on Means construction costs

^a Water and sewer costs are covered by enterprise funds

Public Works Vehicles and Equipment

Item	Notes	Number	Cost per Item	Total Cost	2006 Demand	Demand Units	Cost per Demand Unit
Trash truck	a	3	\$ 102,384	\$ 307,152	4,200	dwelling	\$ 73.13

^a Items and total cost based on Aberdeen Fixed Assets Inventory as of 6/30/06

Item	Notes	Number	Cost per Item	Total Cost	2006 Demand	Demand Units	Cost per Demand Unit
Computers	a	3	varies	\$ 6,251	6,049	dwelling + businesses	\$ 1.03
Land improvemt	a	1	\$ 30,000	\$ 30,000	6,049	dwelling + businesses	\$ 4.96
Equipment	a	16	varies	\$ 112,764	6,049	dwelling + businesses	\$ 18.64
Machinery	a	unknown	varies	\$ 2,213,317	6,049	dwelling + businesses	\$ 365.90
Vehicles	a	7	varies	\$ 271,816	6,049	dwelling + businesses	\$ 44.94
All Other items				\$ 2,634,148	6,049	dwelling + businesses	\$ 435.47

^a Items and total costs based on Aberdeen Fixed Assets Inventory as of 6/30/06

Parks and Recreation

Item	Notes	Items	Cost per Item	Total Cost	2006 Demand	Demand Units	Cost per Demand Unit
Parks (acres)	a, b	21.00	\$ 31,737	\$ 666,469	14,130	residents	\$ 47.17
Rec equipment	c	7	varies	\$ 229,182	14,130	residents	\$ 16.22
				\$ 895,651	14,130	residents	\$ 63.39

^a Park acreage based on 2002 Comprehensive Plan

^b Total cost based on Aberdeen Fixed Assets Inventory as of 6/30/06

^c Items and total cost based on Aberdeen Fixed Assets Inventory as of 6/30/06

Impact Fee Credits for Infrastructure Included in Capacity Buy-in, CIP, or LOS Computations

Contribution to General Fund Revenue:
 Residential:
 Commercial:

Discount Rate:
Capitalization Rate"

General Government

CDA 2000 Series A Municipal Center

Fiscal Year	Principal Payment
2008	\$ 74,500.00
2009	\$ 78,900.00
2010	\$ 84,200.00
2011	\$ 84,400.00
2012	\$ 84,400.00
2013	\$ 89,300.00
2014	\$ 94,300.00
2015	\$ 99,300.00
2016	\$ 104,200.00
2017	\$ 114,200.00
2018	\$ 119,100.00
2019	\$ 127,900.00
2020	\$ 134,000.00
2021	\$ 145,000.00
2022	\$ 150,000.00
2023	\$ 160,000.00
2024	\$ 175,000.00
2025	\$ 184,800.00
2026	\$ 195,000.00
2027	\$ 210,000.00
2028	\$ 220,000.00
2029	\$ 235,000.00
2030	\$ 250,000.00
Total:	\$ 3,213,500.00
Present Value:	\$1,669,712.45

General Government portion	\$935,038.97	56%*
Residential portion	\$654,527.28	70%
Residential demand capacity	7,318	dwellings
Credit per residential demand unit	<input type="text" value="\$89.44"/>	
Commercial portion	\$280,511.69	30%
Commercial demand capacity	546	businesses
Credit per commercial demand unit	<input type="text" value="\$ 513.76"/>	

*Based on Fixed Assets Inventory

Impact Fee Credits for Infrastructure Included in Capacity Buy-in, CIP, or LOS Computations

Sun Trust General Funds Capital Projects

FY	Principal Payment	
2008	\$ 50,000.00	
2009	\$ 50,000.00	
2010	\$ 50,000.00	
2011	\$ 50,000.00	
2012	\$ 50,000.00	
2013	\$ 50,000.00	
2014	\$ 50,000.00	
2015	\$ 50,000.00	
2016	\$ 50,000.00	
2017	\$ 50,000.00	
2018	\$ 50,000.00	
2019	\$ 50,000.00	
2020	\$ 50,000.00	
2021	\$ 50,000.00	
2022	\$ 50,000.00	
2023	\$ 50,000.00	
2024	\$ 50,000.00	
Total:	\$ 850,000.00	
Present Value:	\$563,703.31	
Residential portion	\$394,592.32	70%
Residential demand capacity	7,318	dwellings
Credit per residential demand unit	\$53.92	
Commercial portion	\$169,110.99	30%
Commercial demand capacity	546	businesses
Credit per commercial demand unit	\$ 309.73	

Police

CDA 2000 Series A Municipal Center

FY	Principal Payment	
2008	\$ 74,500.00	
2009	\$ 78,900.00	
2010	\$ 84,200.00	
2011	\$ 84,400.00	
2012	\$ 84,400.00	
2013	\$ 89,300.00	
2014	\$ 94,300.00	
2015	\$ 99,300.00	
2016	\$ 104,200.00	
2017	\$ 114,200.00	
2018	\$ 119,100.00	
2019	\$ 127,900.00	
2020	\$ 134,000.00	
2021	\$ 145,000.00	
2022	\$ 150,000.00	
2023	\$ 160,000.00	
2024	\$ 175,000.00	
2025	\$ 184,800.00	
2026	\$ 195,000.00	
2027	\$ 210,000.00	
2028	\$ 220,000.00	
2029	\$ 235,000.00	
2030	\$ 250,000.00	
Total:	\$ 3,213,500.00	
Present Value:	\$1,669,712.45	
Police portion	\$734,673.48	44%*
Residential portion	\$514,271.44	70%
Residential demand capacity	15,274	calls for service
Credit per residential demand unit	\$33.67	
Commercial portion	\$220,402.04	30%
Commercial demand capacity	44,564	calls for service
Credit per commercial demand unit	\$ 4.95	

*based on Fixed Assets Inventory

Impact Fee Credits for Infrastructure Included in Capacity Buy-in, CIP, or LOS Computations

Public Works

CDA 2002 Series B - Maintenance Shop

	FY	Principal Payment
2008	\$	85,000.00
2009	\$	88,100.00
2010	\$	92,300.00
2011	\$	97,200.00
2012	\$	99,900.00
2013	\$	107,400.00
2014	\$	-
2015	\$	-
2016	\$	-
2017	\$	-
2018	\$	-
2019	\$	-
2020	\$	-
2021	\$	-
2022	\$	-
Total:	\$	569,900.00
Present Value:		\$478,978.37

Allocation by function:			
Water system*	\$117,083.60		24%
Sewer system*	\$143,693.51		30%
Streets/R.O.W.	\$127,727.56		27%
Grounds	\$90,473.69		19%

*covered by Enterprise Funds

Streets/R.O.W. demand capacity	54.59	miles	
Streets/R.O.W. payment per unit	\$2,339.76		
Credit per residential demand unit	\$1,637.83		70%
Credit per commercial demand unit	\$701.93		30%

Grounds residential portion	\$63,331.58		70%
Residential demand capacity	6,049	dwellings	
Credit per residential demand unit	\$10.47		
Grounds commercial portion	\$27,142.11		30%
Commercial demand capacity	420	businesses	
Credit per commercial demand unit	\$64.62		

Harford Bank - Trash Trucks

	FY	Principal Payment
2008	\$	63,600.74
2009	\$	32,364.06
Total:	\$	95,964.80
Present Value:		\$89,927.29

Residential portion	\$62,949.10		70%
Residential demand capacity	5,629	dwellings	
Credit per residential demand unit	\$11.18		
Commercial portion	\$26,978.19		30%
Commercial demand capacity	-	businesses*	
Credit per commercial demand unit	\$-		

CDA 2004 Series B - Shop

	FY	Principal Payment
2008	\$	30,000.00
2009	\$	29,300.00
2010	\$	30,000.00
2011	\$	30,000.00
2012	\$	30,000.00
2013	\$	30,000.00
2014	\$	35,000.00
2015	\$	35,000.00
2016	\$	40,000.00
2017	\$	40,000.00
2018	\$	40,000.00
2019	\$	40,000.00
2020	\$	45,000.00
2021	\$	45,000.00
2022	\$	50,000.00
Total:	\$	549,300.00
Present Value:		\$366,843.99

Allocation by function:			
Water system*	\$89,672.98		24%
Sewer system*	\$110,053.20		30%
Streets/R.O.W.	\$97,825.07		27%
Grounds	\$69,292.75		19%

*covered by Enterprise Funds

Streets/R.O.W. demand capacity	54.59	miles	
Streets/R.O.W. payment per unit	\$1,792.00		
Credit per residential demand unit	\$1,254.40		70%
Credit per commercial demand unit	\$537.60		30%

Grounds residential portion	\$48,504.93		70%
Residential demand capacity	6,049	dwellings	
Credit per residential demand unit	\$8.02		
Grounds commercial portion	\$20,787.83		30%
Commercial demand capacity	420	businesses	
Credit per commercial demand unit	\$49.49		

* Trash trucks serve only residences; businesses are not charged an impact fee for trash trucks and, therefore, do not receive a credit for future principal payments.

Net Infrastructure Costs per Demand Unit

Facility/ Equipment	Demand Units	Cost per Demand Unit	Credits per Demand Unit		Net Cost per Demand Unit		Net Cost per Unit by Type of Demand Unit						
			Residential	Commercial	Residential	Commercial	Residential				Commercial		
							residents	dwellings	CFS	Street Miles	businesses	CFS	Street Miles
Capacity Buy-in:													
General Government - City Hall	dwellings + businesses	\$ 260.99	\$ 89.44	\$ 513.76	\$ 171.55	\$ (252.77)	\$ -	\$ 171.55	\$ -	\$ -	\$ (252.77)	\$ -	\$ -
General Government - Other Buildings	dwellings + businesses	\$ 533.38	\$ 143.36	\$ 823.48	\$ 390.02	\$ (290.10)	\$ -	\$ 390.02	\$ -	\$ -	\$ (290.10)	\$ -	\$ -
General Government - Land	dwellings + businesses	\$ 501.56	\$ -	\$ -	\$ 501.56	\$ 501.56	\$ -	\$ 501.56	\$ -	\$ -	\$ 501.56	\$ -	\$ -
Police - City Hall	calls for service	\$ 32.85	\$ 33.67	\$ 4.95	\$ (0.82)	\$ 27.90	\$ -	\$ -	\$ (0.82)	\$ -	\$ -	\$ 27.90	\$ -
Police Video Surveillance System	dwellings + businesses	\$ 16.47	\$ -	\$ -	\$ 16.47	\$ 16.47	\$ -	\$ 16.47	\$ -	\$ -	\$ 16.47	\$ -	\$ -
5-Year CIP:													
Public Works Vehicles & Equipment	streets/R.O.W.	\$ 400.04	\$ -	\$ -	\$ 400.04	\$ 400.04	\$ -	\$ -	\$ -	\$ 400.04	\$ -	\$ -	\$ 400.04
Grounds	dwellings + businesses	\$ 2.56	\$ -	\$ -	\$ 2.56	\$ 2.56	\$ -	\$ 2.56	\$ -	\$ -	\$ 2.56	\$ -	\$ -
Level of Service (LOS):													
General Government Vehicles and Equipment	dwellings + businesses	\$ 105.10	\$ -	\$ -	\$ 105.10	\$ 105.10	\$ -	\$ 105.10	\$ -	\$ -	\$ 105.10	\$ -	\$ -
Police Vehicles and Equipment	calls for service	\$ 18.32	\$ -	\$ -	\$ 18.32	\$ 18.32	\$ -	\$ -	\$ 18.32	\$ -	\$ 18.32	\$ -	\$ -
Public Works Maintenance Facility: Streets/R.O.W.	street miles	\$ 5,287.09	\$ 2,892.23	\$ 1,239.53	\$ 2,394.86	\$ 4,047.57	\$ -	\$ -	\$ -	\$ 2,394.86	\$ -	\$ -	\$ 4,047.57
Grounds	dwellings + businesses	\$ 33.80	\$ 18.49	\$ 114.12	\$ 15.31	\$ (80.32)	\$ -	\$ 15.31	\$ -	\$ -	\$ (80.32)	\$ -	\$ -
Public Works Vehicles and Equipment:													
Trash trucks	dwellings	\$ 73.13	\$ 11.18	\$ -	\$ 61.95	N.A.	\$ -	\$ 61.95	\$ -	\$ -	N.A.	\$ -	\$ -
Other vehicles & equipment	dwellings + businesses	\$ 435.47	\$ -	\$ -	\$ 435.47	\$ 435.47	\$ -	\$ 435.47	\$ -	\$ -	\$ 435.47	\$ -	\$ -
Parks and recreation	residents	\$ 63.39	\$ -	\$ -	\$ 63.39	N.A.	\$ 63.39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Cost per Demand Unit:							\$ 63.39	\$ 1,699.98	\$ 17.50	\$ 2,794.90	\$ 437.96	\$ 46.22	\$ 4,447.60

Infrastructure Tipping Points

Facility/ Equipment	Maximum Capacity	Demand Units	2006 Demand	Remaining Capacity
General Government - City Hall	7,864	dwelling + businesses	6,049	1,815
General Government - Other Buildings	7,864	dwelling + businesses	6,049	1,815
General Government - Land	7,864	dwelling + businesses	6,049	1,815
Police Facilities - City Hall	52,300	calls for service	46,029	6,271
Police Video Surveillance System	6,836	dwelling + businesses	6,049	787

Facility/ Equipment	New Demand									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Government - City Hall	87	72	72	60	61	40	33	20	10	0
General Government - Other Buildings	87	72	72	60	61	40	33	20	10	0
General Government - Land	87	72	72	60	61	40	33	20	10	0
Police Facilities - City Hall	1,375	150	150	125	127	83	69	42	21	0
Police Video Surveillance System	87	72	72	60	61	40	33	20	10	0

Facility/ Equipment	Remaining Capacity									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Government - City Hall	1,728	1,656	1,584	1,524	1,463	1,423	1,390	1,370	1,360	1,360
General Government - Other Buildings	1,728	1,656	1,584	1,524	1,463	1,423	1,390	1,370	1,360	1,360
General Government - Land	1,728	1,656	1,584	1,524	1,463	1,423	1,390	1,370	1,360	1,360
Police Facilities - City Hall	4,896	4,746	4,596	4,471	4,343	4,260	4,191	4,149	4,128	4,128
Police Video Surveillance System	700	628	556	496	435	395	362	342	332	332

Appendix C
Operating Impacts Worksheets

**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	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		-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
<i>Computed residential values:</i>										
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		-	-	-	-	-	-	-	-	-
<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 #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
		\$ 26,566	\$ 51,863	\$ 79,752	\$ 81,537	\$ 83,685	\$ 85,898	\$ 88,177	\$ 90,524	\$ 92,941	\$ 95,432
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	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			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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
<i>Total est. real property AV each year</i>	assessed value new comm. real property	\$ 1,552,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Cumulative real property AV to date</i>	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
<i>Est. current real property AV*</i>	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
<i>Net cumulative real property AV to date</i>	new assessed value less current value	\$ 707,800	\$ 729,034	\$ 750,905	\$ 773,432	\$ 796,635	\$ 820,534	\$ 845,150	\$ 870,505	\$ 896,620
<i>Total est. personal property AV each year</i>	assessed value new comm. personal property	\$ 441,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Cumulative personal property AV to date</i>	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
<i>New police calls each year</i>	police calls per business x new businesses	163	-	-	-	-	-	-	-	-
Computed values all development:										
<i>Total est. real property AV each year</i>	sum of residential and commercial	\$ 1,552,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Cumulative real property AV to date</i>	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
<i>Est. current real property AV*</i>	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
<i>Net cumulative real property AV to date</i>	new assessed value less current value	\$ 707,800	\$ 729,034	\$ 750,905	\$ 773,432	\$ 796,635	\$ 820,534	\$ 845,150	\$ 870,505	\$ 896,620
<i>New street miles each year</i>	sum of residential and commercial	-	-	-	-	-	-	-	-	-
<i>Cumulative new street miles to date</i>	sum of new street miles to date	-	-	-	-	-	-	-	-	-
<i>New police calls each year</i>	new residential calls + new commercial calls	163	-	-	-	-	-	-	-	-
<i>Cumulative new police calls</i>	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	133 total units built over 7 years	20	20	20	20	20	20	13	-	-	-
New townhouses each year	170 total units built out over 9 years	20	20	20	20	20	20	20	10	-	-
Average AV of single family unit	BL estimate increased by y% per year	\$ 500,000	\$ 515,000	\$ 530,450	\$ 546,364	\$ 562,754	\$ 579,637	\$ 597,026	\$ 614,937	\$ 633,385	\$ 652,387
Average AV of townhouse	BL estimate increased by y% per year	\$ 250,000	\$ 257,500	\$ 265,225	\$ 273,182	\$ 281,377	\$ 289,819	\$ 298,513	\$ 307,468	\$ 316,693	\$ 326,193
New street miles each year		-	-	-	-	-	-	-	-	-	-
Computed residential values:											
Cumulative new households to date	new single family units + new townhouses	40	80	120	160	200	240	273	293	303	303
New population each year	BL avg people per household x new households	100	100	100	100	100	100	82	50	25	0
Cumulative new population to date	new population to date	100	200	300	400	500	600	682	732	757	757
Total AV of new units each year	average assessed value (SFH & TH) x units	\$ 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 AV of new units to date	assessed value of all 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
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	\$ 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 police calls each year	police calls per unit x units	83	83	83	83	83	83	69	42	21	-
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
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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	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		15.71								
Number of new businesses each year		3	-	-	-	-	-	-	-	-
Retail:										
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
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.	\$ 3,450,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Est. personal property AV this year	est. value per sq. ft increased by y%/yr x sq. ft.	\$ 3,450,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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 #5**

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	\$ 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
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
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
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
New police calls each year	police calls per business x new businesses	245	-	-	-	-	-	-	-	-
<i>Computed values all development:</i>										
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
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
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
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

* 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

<table border="1" style="display: inline-table; vertical-align: top;"> <tr><td>0</td><td>Within existing city boundaries? (Yes = 1, No = 0)</td></tr> <tr><td>3.0%</td><td>y = projected annual percentage increase in assessed value</td></tr> <tr><td>4.0%</td><td>z = projected annual increase in costs</td></tr> </table>		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									
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																	
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	0							
New population each year	BL avg people per household x new households	0	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	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										
	BL utilities pole tax/ BL street miles x new street miles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities pole tax											
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	permit	\$ 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	revenue	\$ 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	households	-	-	-	-	-	-	-	-	-	-
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 2014	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	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.
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.
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
New population each year	BL avg people per household x new households	180	180	180	150	153	100	82	50	25
Cumulative new population to date	new population to date	180	360	540	690	843	943	1025	1075	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
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	\$ 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
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
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

**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
<i>Est. current real property AV*</i>	<i>estimated assessed value per acre x acres</i>	\$ 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
<i>Net cumulative real property AV to date</i>	<i>new assessed value less current value</i>	\$ 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
<i>Total est. personal property AV each year</i>	<i>assessed value new comm. personal property</i>	\$ 11,391,800	\$ 7,725,000	\$ 7,691,525	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Cumulative personal property AV to date</i>	<i>assessed value new comm. pers. prop. to date</i>	\$ 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
<i>New police calls each year</i>	<i>police calls per business x new businesses</i>	735	326	163	-	-	-	-	-	-	-
Computed values all development:											
<i>Total est. real property AV each year</i>	<i>sum of residential and commercial</i>	\$ 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	\$ -
<i>Cumulative real property AV to date</i>	<i>sum of residential and commercial</i>	\$ 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
<i>Est. current real property AV*</i>	<i>sum of residential and commercial</i>	\$ 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
<i>Net cumulative real property AV to date</i>	<i>new assessed value less current value</i>	\$ 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
<i>New street miles each year</i>	<i>sum of residential and commercial</i>	2	-	-	-	-	-	-	-	-	-
<i>Cumulative new street miles to date</i>	<i>sum of new street miles to date</i>	2	2	2	2	2	2	2	2	2	2
<i>New police calls each year</i>	<i>new residential calls + new commercial calls</i>	885	477	314	125	127	83	69	42	21	-
<i>Cumulative new police calls</i>	<i>sum of new police calls to date</i>	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 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