

Wicomico County, Maryland

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April 30, 2010

Anthony South, Executive Director
Maryland State Board of Education
200 West Baltimore Street
Baltimore, Maryland 21201

RE: Maintenance of Effort Waiver Request

Dear Mr. South:

The Wicomico County Executive requests a waiver from the Maintenance of Effort requirements of the Education Article, Section 5-202 for Fiscal Year 2011 in the amount of \$7,400,000. The County Council has the option to increase (up to the Board of Education's original request) or decrease further the Executive's Proposed contribution to the Board of Education; if the County Council further decreases the contribution, Wicomico County will send an amended request to cover the total decrease.

The Board of Education's Maintenance of Effort budget request for Fiscal Year 2011 is \$50,596,892; the waiver would decrease the appropriation to \$43,196,892. This is the first of a two year phased reduction in the County's contribution to education which will align expenses with expected revenues and back out prior year payments to the local BOE that were in excess of MOE requirements. We anticipate that the Fiscal Year 2012 contribution will be in the vicinity of \$40M to \$42M.

The table below shows the amount of contribution each year that was in excess of MOE. Over ten years this has totaled \$11 million, which has been added to our annual base. We can no longer afford to support this extra funding.

Fiscal Year	Operating Appropriation	Maintenance of Effort	If we only funded MOE	Amount Funded Over Maintenance of Effort
Last Ten Years				
2001	\$ 42,843,788	\$ 143,746		\$ 5,456,254
2002	\$ 43,743,788	\$ (201,571)	\$ 42,642,217	\$ 1,101,571
2003	\$ 44,665,088	\$ (235,712)	\$ 43,508,076	\$ 1,157,012
2004	\$ 45,679,815	\$ 452,297	\$ 45,117,385	\$ 562,430
2005	\$ 46,131,073	\$ 451,258	\$ 46,131,073	\$ -
2006	\$ 46,925,458	\$ 348,916	\$ 46,479,989	\$ 445,469
2007	\$ 48,329,815	\$ 764,985	\$ 47,690,443	\$ 639,372
2008	\$ 49,443,053	\$ 113,238	\$ 48,443,053	\$ 1,000,000
2009	\$ 50,204,655	\$ 61,602	\$ 49,504,655	\$ 700,000
2010	\$ 50,781,711	\$ 577,056	\$ 50,781,711	\$ -
Last 10 Years Total Funding over MOE				\$ 11,062,108

We have also committed to a significant school construction program over the past few years to the detriment of County capital projects. Total funding for the following schools was about \$82 million: N. Salisbury, Prince St, Bennett High, and Bennett Middle. For fiscal year 2011, principal and interest payments on all school projects are about \$11.3 million. In contrast, for County projects, debt service in fiscal year 2011 is about \$2.9 million.

Wicomico County requested a modest MOE waiver of \$2 million in fiscal year 2010. During that process, the long range outlook for revenue, expenses and use of available fund balances to cover budget deficits was presented. That waiver request was not approved. Subsequently, and with concurrence of the Board of Education, the County fully funded the local BOE's FY10 MOE budget of \$50,781,711. Since that time revenue estimates for the county have declined further.

The table below shows total new revenues from taxes and fees exclusive of the use of prior year fund balance, inter-fund loans, and one-time non-recurring payments such as the FY10 return of \$2M from the local BOE's capital improvement fund. From fiscal year 2008 through fiscal year 2011, the County expects a cumulative 12.5% revenue decline totaling \$15.5M.

FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11
\$94,605,292	\$98,129,264	\$105,476,199	\$110,986,241	\$118,780,985	\$124,033,588	\$124,033,072	\$116,418,799	\$110,690,925	\$108,496,235
% change	3.7%	7.5%	5.2%	7.0%	4.4%	0.0%	-6.1%	-4.9%	-2.0%

The profile for total county expenditures is show below. From fiscal year 2008 through fiscal year 2011, the County expects a cumulative 11.3% expense decline totaling \$14.5M.

FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11
\$94,407,097	\$97,161,229	\$98,731,701	\$101,412,587	\$106,129,994	\$123,193,517	\$127,505,095	\$123,653,734	\$118,405,667	\$113,034,851
% change	2.9%	1.6%	2.7%	4.7%	16.1%	3.5%	-3.0%	-4.2%	-4.5%

Even with the harsh reductions planned for the upcoming year, FY11 will be the fourth consecutive year where expenses exceed revenue. As the County Executive, it is my duty to plan, budget and operate the County in a fiscally sustainable manner, and until there is measurable evidence of increasing County revenues, expenditures will be forced to a level that match new tax and fee receipts.

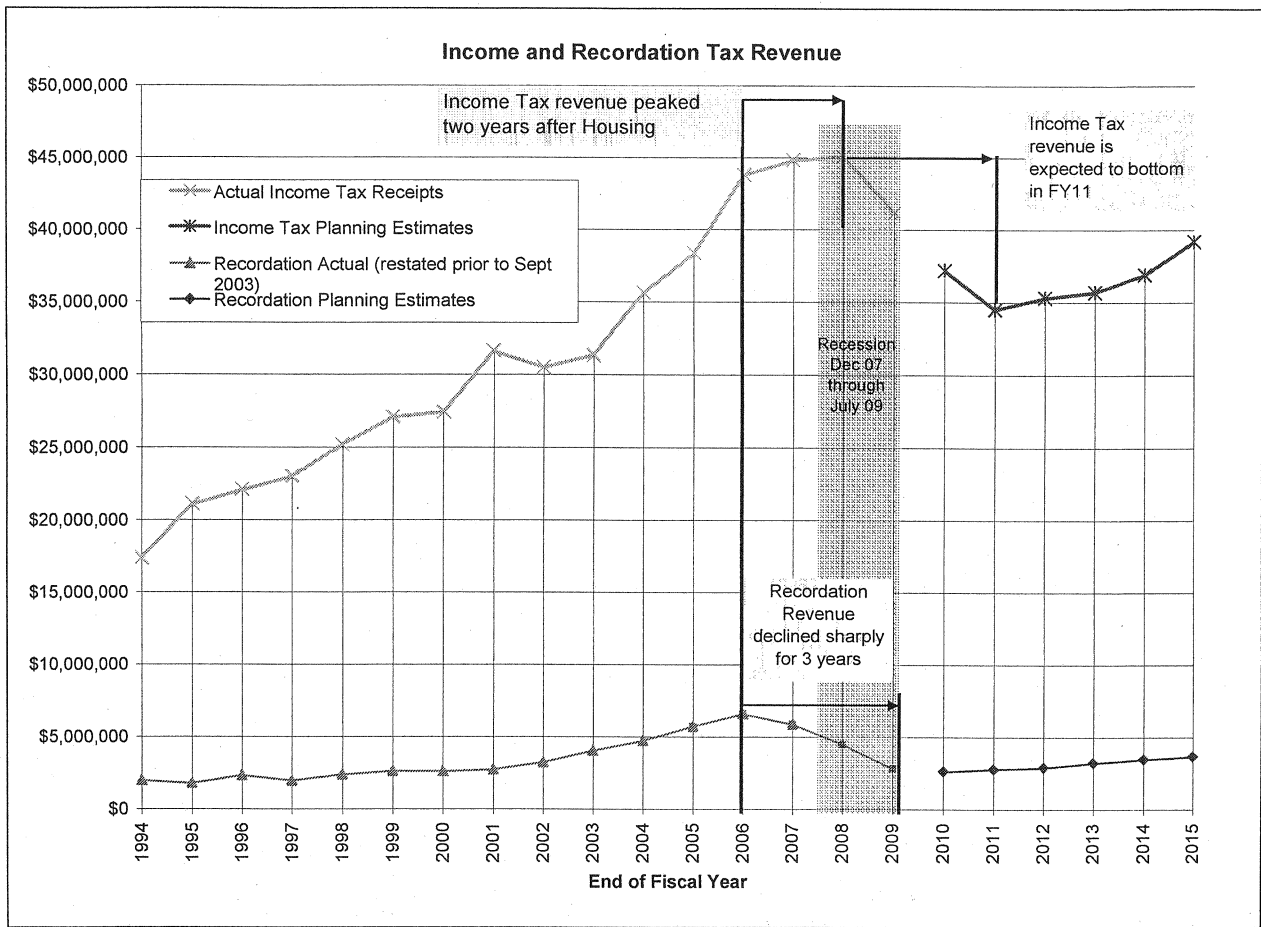
Wicomico County's economy is founded on poultry and agriculture, with contributions from light industry, medical, retail and tourism. The past growth in our revenue was driven by the healthy national economy that fueled new housing construction, home sales, and rapidly increasing home prices. The table below shows the profile of what had been our fourth largest source of new revenue, recordation tax.

FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11
\$3,245,976	\$4,051,641	\$4,719,412	\$5,717,040	\$6,585,432	\$5,872,957	\$4,504,219	\$2,820,766	\$2,610,762	\$2,770,000
% change	24.8%	16.5%	21.1%	15.2%	-10.8%	-23.3%	-37.4%	-7.4%	6.1%

While we are projecting a slight increase in this revenue source in FY11, it will be just slightly above the level received ten years ago in 2001. And more importantly, there is no expectation that housing-based revenue will return to the boom highs of 2006, 2007 and 2008.

The graph below shows the history and future projections for income and recordation tax revenue. Please note the relationship between recordation and income tax receipts. Recordation revenues peaked two years before income tax revenues (which is consistent with the income tax collection and disbursement cycle) and decline sharply for three years through fiscal year 2009. Income tax revenue peaked in FY08. Following the three year decline in recordation tax (now a surrogate measure for economic activity), we project significant declines in income tax revenue through FY11 to a level not

seen since 2004. An additional analysis based on employment data corroborates this estimate. We are estimating that income tax revenue will begin growing at rates similar to those of the period 1995 to 2000 beginning in FY12.



The largest potential source of revenue is from property tax. However in Wicomico County, the total revenue from this source is limited by a revenue cap. In the past year we have made an extensive effort to educate the community about the long-term fiscal impact of the revenue cap including presentations to the following community groups: Salisbury-Wicomico Economic Development Annual Meeting (televised throughout the County), Council of PTAs with the Superintendent of Schools, County Recreation Commission and Area Recreation Councils, Greater Salisbury Committee, National Association for the Advancement of Colored People, Sunrise Rotary, Fruitland Chamber of Commerce, Salisbury Chamber of Commerce, Executive's Council of Economic Advisors, and a public hearing on FY10 budget amendments. The information was also presented to the County Council and County Department Heads

It is extremely important to understand that, up to this point, there is no voter interest in elimination or modification of the revenue cap and no organized support to spearhead such a change. As a matter of fact, there is no citizen support for increases in any taxes. So despite a declining tax rate (Wicomico County now has the 3rd lowest real property tax rate in the State) and a resultant significantly "under taxed" property base, there is no potential for revenue growth through increasing the tax rate via a removal of the revenue cap; if it was lifted today, the political reality would preclude a rate increase. Taxpayers have established a clear mandate to constrain taxes and thus spending. Our fiscal year 2011 budget does just that – constrain spending in all areas.

In fiscal year 2010, the County instituted 5 to 10 unpaid furlough days (depending on salary) for its employees, a hiring freeze, no capital expenditures, 10% across the board operating cuts and up to an additional 15% across the board operating cut when it passed an amended budget in January 2010. In addition, the County did not fund its pension or OPEB trusts. Since the recession hit, the Board of Education has been held harmless. The BOE has fully funded its pension plan, had no furloughs, no freezes, and had no need for a reduced amended budget due to decreasing revenues.

County revenues (from all sources, including fund balances) are projected to decrease about \$16.5 million since 2009. The County absorbed all the cuts in fiscal year 2010; we cannot absorb them in fiscal year 2011. Unfortunately, this means the County can no longer hold the BOE harmless.

In fiscal year 2011, the County Executive's proposed budget includes elimination of funding for 43 positions, 5 to 10 unpaid furlough days, a continued hiring freeze, no pension and OPEB funding, and more operating cuts to many departments. Even with these austerity measures, the County's budget was still out of balance by over \$7 million. We had no alternative but to cut the Board of Education.

The following tables show the total County budget, total BOE support (including debt service), BOE operating support, and the County portion of the budget for fiscal years 2009 through 2011 (proposed). Note that, even with the proposed *operating* cut to the BOE, when debt service on school projects is included, the BOE's percentage of the *total budget* goes up. This illustrates the huge amount of investment the County has made in our school system over the past few years.

	2009	2010	2011
Total Budget	\$ 129,535,922	\$ 120,702,072	\$ 113,034,851
Total BOE Support	\$ 59,166,965	\$ 61,272,707	\$ 61,923,308
BOE Operating Support	\$ 50,204,655	\$ 50,781,711	\$ 43,196,892
County	\$ 79,331,267	\$ 69,920,361	\$ 69,837,959

	2009	2010	2011
Total BOE Support %	45.7%	50.8%	54.8%
BOE Operating Support %	38.8%	42.1%	38.2%
County %	61.2%	57.9%	61.8%

The County is proposing to use over \$4.5 million from various fund balances in the FY2011 budget. The use of additional fund balance was considered in our efforts to balance the budget; however, once used it is gone forever, and a five-year analysis shows that only by judiciously allocating the use of fund balance can the County survive the current economic downturn.

The County requires a cash balance of between \$8 million to \$10 million for payment of bills; anything lower than that could necessitate the use of short-term debt (tax anticipation notes) to meet daily cash requirement, including funding the BOE. Any further increase in the use of fund balance this year will result in insufficient balances in future years and, therefore, was rejected. The following table illustrates the planned uses of fund balances that will keep the County solvent and able to pay its bills in a timely manner.

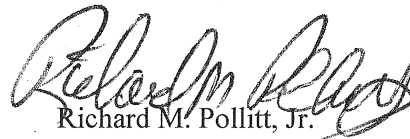
	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
Net change in fund balance:		\$ (4,714,742)	\$ (4,538,616)	\$ (1,428,364)	\$ (841,126)	\$ 1,760,123	\$ 4,087,469
Fund balance - beginning, as restated		\$ 19,221,219	\$ 14,506,477	\$ 9,967,861	\$ 8,539,497	\$ 7,698,371	\$ 9,458,495
Unrestricted Fund balance incl Rainy Day - ending	\$ 19,221,219	\$ 14,506,477	\$ 9,967,861	\$ 8,539,497	\$ 7,698,371	\$ 9,458,495	\$ 13,545,963

In accordance with the MOE Waiver Requests instructions, item #9, we draw your attention to page 79 of our financial statements, which lists all of our reserves. Note that only the "Reserve for contingencies and emergencies" (i.e., our Rainy Day Reserve) is unrestricted and is included in the chart above. The others are restricted by law/contract (Rate stabilization, OPEB), State policies (Shore Transit), or County resolution/policies.

With capped property tax revenue, no significant federal presence to shield us against the recessionary effects on our income tax revenues and a basic agricultural economy, Wicomico County is inherently different from Western Shore counties and should not be compared to them for purposes of determining our revenue raising capabilities to fund education. We do not have their advantages, but we do have the same responsibility for sustainable fiscal management. With no influx of revenue on the horizon, we must manage within the resources that we have and those we expect in the near term.

Our citizens are not willing to pay additional taxes. In the past three years, we have poured \$15.4 million of fund balance (prior year revenue) into the budget gap caused by the most severe recession since the Great Depression. We are unable to sustain the current level of services with the fund balances remaining. We must reach a sustainable spending level. Regrettably, this means harsh cuts to all our services, including education. We ask you to help mitigate the impact to our schools by granting this waiver request.

Sincerely,


Richard M. Pollitt, Jr.
County Executive

Attachments: FY2010 Amended Budget
FY2011 Proposed Budget
Wicomico County's Audit Financial Statements (last 3 years)

EXHIBIT "A"
OPERATING BUDGET
WICOMICO COUNTY, MARYLAND

2010-2011



PROPOSED
April 15, 2010

Wicomico County, Maryland

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April 15, 2010

The Honorable County Council
Of Wicomico County
Government Office Building
Salisbury, Maryland

Dear Council Members:

I am pleased to submit for your consideration the fourth Proposed Expense Budget of my administration. The budget provides for the Estimate of Revenues and Recommended Expenditures for the fiscal year beginning July 1, 2010. According to Article VII, Section 705, sub-section D of the Wicomico County Charter, the budget proposal is due to the County Council on or before April 15th of the Calendar year.

The budget form will follow that of previous years and will include, for comparison purposes, expenditures from the two previous years and through February 28th of this year.

Projections for new revenues for this year at the beginning of our budget process were anticipated to be \$4,500,000 less than the amended budget for FY10. Accordingly I asked our department heads to submit zero based budgets that provide insight into their mandated functions and functions that do not have a legal basis for performing. This provided valuable insight to the Executive in determining where reductions could be made in the expense portion of the budget. As in past years, departments presented their needs budgets which totaled \$129,126,632 or \$20,451,161 more than the projected new revenue for next year of \$108,496,235. This included funding for the Roads Department of \$3,500,000 to offset the continued withholding of Highway User Revenues (HUR) due to Wicomico County by the State of Maryland. Consequently, the budget presented is the result of some \$15.9 million dollars in direct cuts and \$4.5 million in revenue enhancements.

It continues to be my belief that our county work force is our most valuable asset. Experience has taught me that our success comes from the day to day dedication shown by the people who teach our children, wear a uniform, patch our streets, manage our parks and so on. These are the folks who normally get very little attention but without whom, we could do nothing to be of service to our citizens. We are constantly advised to "run the county like a business" and while that advice is not always applicable, the one common thread between private and public sector employment is that a highly motivated workforce will produce better results than one where low morale is the rule. Unfortunately, the realities of the economic situation are that not only will I not propose any cost-of living increases for the employees in the general fund budget, I will again be recommending furlough days to be distributed throughout the year. Additionally, I am recommending a total of 43 ½ positions not be funded in the proposed budget. This equates to 26 currently funded positions that became vacant due to employees leaving and not being replaced as a result of the hiring freeze that I instituted and 17 ½ positions that are currently occupied by employees. This is most distressing for the employees and families involved and only reinforces my contention that our employees are being forced to share in the hardship that we are experiencing.

On a personal note, if I may. Too often, our critics are quick to complain about the size of our county staff as they advocate slashing positions and terminating people. It is too easy to adopt an "off with their heads" attitude without considering the consequences. For every person added to the roles of the unemployed, that translates to bills not being paid on time, mortgage payments delayed, homes lost and families separated. While I understand and accept the necessity of "down-sizing" in times such as these, I vigorously rebel against and oppose the cavalier attitude that fails to take into account or respect the human cost in such exercises. I take no pride in making these sacrifices for the sake of a balanced budget and make no apology that this was our last resort and not our first.

I still believe government exists to provide services to the community that we cannot acquire on our own. Public schools, public health and public safety are areas that must be addressed as well as our public infrastructure. In these times of economic stress,

government and it citizens continue to need to work in partnership to create a decent place to live and work.

Following is a comparison of major revenue categories.

ESTIMATES OF REVENUE

<u>Estimated Revenue By Category</u>	<u>2008-2009 Budget</u>	<u>2009-2010 Amended Budget</u>	<u>2010-2011 Proposed Budget</u>	<u>2009-10 to 1010-11 Difference</u>
Property Taxes	\$ 59,481,721	\$ 59,410,320	\$60,575,912	\$1,165,592
Local Income Tax	42,000,000	39,300,000	34,500,000	(4,800,000)
Prior Year Revenue	9,147,173	4,726,824	4,538,616	(188,208)
All Other Categories	<u>18,867,173</u>	<u>17,264,928</u>	<u>13,420,323</u>	<u>(3,844,605)</u>
TOTAL REVENUES	\$129,535,922	\$120,702,072	\$113,034,851	(\$7,667,221)

Note: Each one cent change in the Real Property tax rate equals approximately \$863,100 increase/decrease in property tax revenue.

Property Taxes

Under the terms of the Revenue Cap, this is one of those rare (to date) years when the inflation rate, or CPI-U, exceeds the 2% limit in property tax revenues available to the county. Consequently, we would be within our authority to provide an increase in our property tax rate of \$.764, an action that would generate \$356,086 in new tax revenues. However, in light of the tremendous burden carried by our citizens due to the economic recession, I cannot propose such an increase, even though it means less money next year to fund our services. The fact that government CAN raise taxes does not mandate that government SHOULD raise taxes. When families are struggling to make

ends meet and people are losing their jobs, this is no time to raise taxes and my budget does not provide increases in any of our tax accounts. Therefore this budget uses the same (flat) rate as last fiscal year: \$0.759.

<u>Tax Rate</u>	<u>Constant Yield</u>	<u>Proposed</u>	<u>Allowable</u>
	\$0.7491	\$0.759	\$0.764
Revenue on Existing Property	\$51,884,029	\$52,567,394	\$52,921,710
Revenue on New Construction	\$ 265,415	\$ 268,923	\$ 270,694
Total Real Property Revenue	\$52,149,444	\$52,836,317	\$53,192,404

Personal Property taxes are now set by law to be 2.5 times the tax rate for real property. Preliminary estimates are that the tax rate next year will be \$1.898. The anticipated revenue for 2010-2011 will be \$9,670,595, an increase of \$136,352 over budgeted 2009-2010 personal property tax revenues of \$9,534,242.

Local Income Taxes

Estimated Income tax revenue for next fiscal year is \$34,500,000 which is \$4,800,000 less than last years amended budget of \$39,300,000. Income tax trends reflect the economy. Income taxes are a lagging source of revenue and with the economic slow down will continue to reflect the state of the economy.

Other Significant Revenue

Many revenue accounts are dependent on actions by the State of Maryland. Complete information as to the possible gain or loss of revenue will not be available until after the date of presentation of the proposed operating budget to the County Council as it depends on the final disposition of legislative bills by the Governor.

A detailed listing of all preliminary revenue estimates for the fiscal year beginning July 1, 2009 is included in the budget presentation. The Recommended Budget will consist of appropriations to accounts sufficient to meet the requirements for certain fixed expenses including, but not limited to, debt service. If a significant change in revenue is experienced, a supplemental budget request or an amended budget request may be submitted to the Council prior to the adoption date set for the budget.

The Contingency account is recommended to be appropriated to balance estimates of revenue and expenses at the proposed tax rate. In the event the County Council is precluded from adopting a budget by June 15th, under the Charter the "proposed current expense budget as submitted by the County Executive shall stand adopted, and funds for the expenditures proposed in the current expense budget shall stand appropriated as fully and to the same extent as if favorable action thereon had been taken by the Council."

There are three notable changes in the sources of revenue between the amended 2009-2010 budget and this proposal.

1. There is no Board of Education reimbursement for school construction debt service this year.
2. There is no loan from Solid Waste, or any other activity, this year.
3. The fiscal year rebate of the County's portion of health care premium creates an excess in the health care rate stabilization fund. This excess, \$819,396, will be used as revenue in the 2010-2011 budget.

Recommendations

The County Executive makes the following recommendations for the Fiscal Year 2011 budget.

1. Furloughs will be imposed on all County employees starting immediately on July 1st. The schedule would be the same as imposed for fiscal 2010. The amount of furlough reduction would be spread out over more pay periods and the per paycheck reduction would be less.
2. It is recommended that the Solid Waste tipping fee be increased from \$55 to \$60. This increase would be shared by Solid Waste and Roads. Solid Waste would receive \$4.00 of the increase to cover increased operating costs and Roads would receive \$1.00 of the increase to partially offset the cost of repairing Roads damaged by heavy Refuse trucks traveling on all County roads from major collector to minor roads.
3. It is recommended that Recreation and Parks fees be increased. Youth sports programs increase from \$40 to \$65. Adult

sports programs increase from \$38 to \$60. Happy Timers fee be increased to \$60. Program fees at Westside Community Center increase by \$5. Explore the establishment of a permit process to charge for use of County boat ramps.

4. It is recommended that the County issue a dog license separate from the rabies tag and collect and retain all fees.

5. It is recommended that the fee schedule for Mosquito spraying be increased as follows:

1 or two homes - \$180 to \$200	21 - 25 homes - \$24 to \$27
3 homes - \$60 - \$70	26 - 30 homes - \$18 to \$20
4 homes - \$48 to \$53	31 - 50 homes - \$15 to \$17
5 - 10 homes - \$42 to \$47	51 - 70 homes - \$13 to \$15
11 - 15 homes - \$36 to \$40	71 - 100 homes - \$9 to \$10
16 - 20 homes - \$30 to \$33	101 or more homes - \$8 to \$9

6. It is recommended that the Personnel and Policy manual be amended to read that overtime will only be paid for overtime hours earned beyond forty hours worked in a week or the appropriate time in the public safety departments. Any type of leave (annual, compensatory, sick, birthday, furlough, or other non-worked leave) is not included in hours worked.

7. It is recommended that a change be initiated in our retirement plan that would allow the spouse of an employee that continues to work past their eligible retirement to receive a pension based on established criteria if that employee dies while in the employ of the County. Our actuary indicates that this will have no financial impact on our plan.

8. It is recommended that a change be initiated in our retirement plan that would allow a retiree that has elected to receive their retirement based on its continuation for their spouse in the event of the employee's death to receive the pension they would have received had they not elected the benefit for the spouse in the event of the death of the spouse. Our actuary indicated that it would have no financial impact on our plan.

10. It is recommended that a buy-out be initiated for all employees in the retirement plan that are eligible to retire by offering to add a certain number of years, to be determined, to their years of service if they retire before December 31, 2010. This will have a short term benefit for Wicomico County.

RECOMMENDED EXPENDITURES

Recommended Expenditures total \$113,034,852. In considering our spending plan for the next fiscal year it was my goal to continue to provide essential services within the funding challenges we are facing. We have made a good faith effort to address the most important priorities of our citizens to the best of our ability.

Following are highlights of some of the budget requests and the recommended budgets. Not all departments, nor all requests, nor all areas of the budget will be mentioned. Budget categories are shown by name or function in the expenditure listing. In general I have tried to avoid adding personnel to the County system. There are instances where a position has been eliminated and a similar position created.

Actual expenditures for the two previous years are shown for comparative purposes. Funds appropriated in the current year and expenditures through February of this year are also shown to aid the reader's understanding and to comply with the requirements of the Charter.

Legislative/Council Function

The County Executive is required by the County Charter to accept the County Council budget request for operating expenses as submitted and may not amend it.

Circuit Court

The budget submission for the Circuit Court for Wicomico County shows a decrease from last year's request based principally on their expectation of reduced jury expenses. No other reductions were proffered as the Courts maintain their case statistics do not support any eliminations of positions or reductions of expenses. Reimbursement by the State for certain expenses related to the Circuit Court and the Clerk of Court are required to be used for the Circuit Court and may not be used to supplant any county expenditures.

Orphan's Court

The Orphan's Court funded retirement and operating expenses were reduced.

State's Attorney

The State's Attorney's Budget reflects realignment of positions resulting in the un-funding of two part-time positions currently filled. It also recommends the elimination of non-lease capital expenditure requests.

Administration/ Executive Function

These accounts fund the operation of the Executive/Administration Department of Wicomico County for the Fiscal Year 2011.

Community Promotions

Expenses are decreased to reflect reduction of publications for the public.

Elections and Registration

This budget fluctuates with the requirement to provide support mandated for elections and with mandated State requirements for providing election related material. There will be a primary election and a general election during fiscal year 2011. Actions to be taken by the State of Maryland with regard to voting requirements for upcoming elections are usually not available in time for the adoption of the County budget and could require additional funding at some point in Fiscal Year 2011.

Finance

The Finance Department operating budget reflects the minimum level necessary to provide the level of service necessary to provide financial service for Wicomico County. One position will be not funded in the department for fiscal 2011 and one position currently filled will be un-funded also. This will delay the operations of the department, possibly delay the audit necessitating an extension of time and may increase the costs from the Public Accountant.

Public Accountant

There is no change in the funding request for the Public Accountant. As noted above, the loss of a position in Finance may result

in additional cost and if it occurs will require a transfer of funds to meet the expense.

Purchasing

Purchasing is an extension of the County Executive Office. Operating expenses were reduced and non-capital lease funding eliminated. Additionally, the position on loan from the Human Resources Department will be unfunded. Savings will be reflected in the Human Resources Department budget.

Legal

The funding for the Legal Department is recommended at the current amended FY10 level.

Human Resources

The Human Resources Department budget funds the personnel operations for the County. Two positions will be unfunded and one position will go to half-time. This may result in a reduced function in MUNIS and might result in delays in responding to employees requests. Audit errors are possible. If the proposed time clock upgrade occurs, then a possible inaccuracy in records may not occur. Compliance with appropriate regulations may occur.

Planning and Zoning

This department provides services to Wicomico County and the City of Salisbury. One current unfilled funded position will not be funded, one position currently filled will be unfunded and one will be moved to a grant. The loss of positions will reduce the ability to apply for grants, slower processing of grants received, fewer citizens assisted, limited nuisance code enforcement, and reassignment of duties resulting in a lower level of service.

General Services

This department is responsible for the maintenance of a portion of the County facilities. Three currently unfilled funded positions will not be funded. This will result in a much lower level of operations and increased overtime. Operating expenses are reduced and all

capital requests are removed with the exception of the sidewalk repair in front of the Government Office Building and the Old Court House. This repair is deemed a safety issue.

IT Department

This department provides computer support for Wicomico County departments. Funding for one position will be eliminated for next year and operating expenses reduced. This will result in reduced network and server availability, inadequate network security, website will not be updated, data backups not performed in a timely manner and extended recovery time for system failures.

Liquor License Board

The Liquor License Board is responsible for the licensing and inspection of facilities selling alcoholic beverages in Wicomico County. The revenues collected are used to offset the expenses and any surplus revenue remains in the General Fund. Earlier this year, I initiated a review of our current liquor dispensary operation, under the management of the Liquor Control Board. While I am personally in favor of a transition to private enterprise for the sale of alcohol, the dispensary system is a source of much-needed revenue to the county. We are closely examining the operations of the dispensary system to see if greater revenue can be realized under the existing formula and, at the same time, exploring new ways to organize and manage the sale of alcohol as provided in other jurisdictions.

Sheriff's Department

The current level of sworn deputy protection will not be affected. Two current funded unfilled deputy positions will not be funded in Fiscal 2011. New vehicles and associated equipment were eliminated from the budget request. Reductions were made in operating and capital expense requests to reflect the inability of county revenues to support all requests. I have asked the Sheriff to try his best to maintain a level "status quo" stand for the coming year.

Make no mistake, keeping our citizens safe is government's first priority. Without that, nothing else matters. During this time of severe economic stress we are concentrating on maintaining a constant team of sworn deputies on duty across the county. The number of deputies that are in the field today will be there tomorrow. In a perfect world, we would make available to them the highest level of vehicles and equipment to support their operations. This budget provides the essentials to keep our force safe and sharp but with little additional resources.

While there was no time (and no funds) to make meaningful improvements in the retirement and disability benefits of our deputy sheriffs, I have committed to forming a panel of citizens to investigate how to provide the Law Enforcement Officers Pension System (LEOPS) to our deputies in a way that provides the benefits at a cost the county can afford. It is my sincere hope that next year's budget will reflect the success of that endeavor.

Salisbury Fire & Ambulance

Through the Fire Agreement with the City of Salisbury, funding is based on the budget for the volunteer fire departments with an additional appropriation for advanced operations.

Volunteer Fire and Ambulance Companies

The county's well organized volunteer fire and ambulance companies provide a vital service in protecting life and property. Wicomico County makes an annual appropriation to each of the volunteer fire and ambulance companies to assist with the cost of providing this valuable service. Level funding is proposed for FY11. All volunteer fire and ambulance companies share equally in the financial support provided by the county. To be sure, the County Executive felt the pressure to reduce our commitment to fire and ambulance just as we were severely reducing other departments. However, I realized that with community support as expressed through contributions sharply declining and expenses always rising, there were deep "built-in" cuts being experienced beyond anything the county did. Consequently, it was not a difficult decision on my part to maintain a second year of level funding for the brave men and women of our fire and ambulance services.

Department of Corrections

The Wicomico County Detention Center continues to be filled to capacity, as it has been since it opened. Beds not needed for local prisoners are used for inmates from other jurisdictions. The County receives a per diem payment from the responsible jurisdiction for each such inmate housed in our detention center. Income received over the years has been used to offset operating costs. The State of Maryland in recent years has greatly reduced their payments for State inmates and has even foregone some payments. The per diem rate is reviewed and updated to reflect current costs as needed. The administration and staff at the Detention Center work hard at maintaining an efficient operation. Thirteen currently funded but unfilled positions will not be funded for next year. Additionally one position associated with a program will be unfunded. Operating reductions reflect the elimination of the RSAT and SIT programs. The Department may receive a grant

for one program and may look into funding them from inmate welfare funds.

Emergency Services

The Emergency Services Department is responsible for the 911 Center, emergency service response and maintenance of all associated equipment. Significant portions of its operating budget are contractual in nature and are subject to inflationary increases. The reduction in salary reflects the elimination of the funding for one position. Two other positions not funded in the current budget will continue not funded. However, there will be no reduction in the quality of service in our response to emergencies, particularly the calls to 9-1-1. When the call is made, the phone will be answered promptly and the appropriate personnel dispatched to the scene.

Protection of Animals

Level of funding reflects the amount the Humane Society requires to provide minimum service. There will be delays in responses and other functions of the program. Animal Control Officers will be reduced to one and they will not be on call.

Public Works

The portion of the Department of Public Works funded in the general budget consists of public works administration, engineering, building and fire inspection services. The salary reduction reflects the elimination of funding for one part-time inspector and restructuring of funding for the Director and Deputy Director positions to reflect elimination of partial funding within those positions. As a result, fire inspections will be delayed and scheduling will be more difficult. Turn-around review time on plans will be increased. In the building inspection department there are now two inspectors to cover the County and the Chief Building Inspector does all plan reviews.

Sanitation Water & Sewer

This budget item funds the water & sewer capacity that was purchased from the City of Fruitland for use by Wicomico County under certain circumstances. It pays principal and interest on bonds.

Weed Control

This budget item funds the County portion of the program to control noxious weeds within the County. The reduction will result in less eradication being done.

Mosquito Control

Wicomico County has participated in the annual mosquito spraying program with the Maryland Department of Agriculture for over thirty years. The West Nile Virus has been identified in Wicomico County as well as EEE (Eastern Equine Encephalitis). Each year presents different problems depending on many factors but mostly the weather. A wet or dry season can result in a wide fluctuation in the services required to meet the needs of the program. Further, the State of Maryland is reducing its percentage participation in the program throwing more responsibility on the local jurisdictions. The Executive proposes eliminating one truck with the un-funding in salary for a part-time position and corresponding reduction in benefits and operating costs. Funding for aerial spraying is also recommended to be reduced. This will result in less frequent spraying, less frequent counts, higher counts before spraying and reduced aerial spraying if required.

Board of Education

A system of public education in each county is provided in Maryland by state law. Each public school system is operated under direction of a Board of Education, members of which, according to local law, are either elected or, as in Wicomico County, appointed by the Governor. The Board appoints a Superintendent, sets policies for the school system and, among other duties, adopts a school budget. Funding comes primarily from state and county governments with grant funding where available. The County portion of Wicomico's school budget is part of the County's Operating Budget.

The Board of Education is an autonomous body and operates under guidelines established by the State Department of Education. It is not a county department and Board of Education employees are not County employees. Wicomico County has no jurisdiction in school matters except to appropriate funds to operate the school system. Wicomico County has the ability to influence the school budget by appropriating funds to major budget categories.

The operating budget request from the Board of Education represents the Maintenance of Effort budget they are required to present. It is regrettable that the current financial condition Wicomico County is in precludes funding the full request. With extreme reluctance, it

is my unpleasant duty to cut \$7,400,000 from the request, a cut of historic proportions. Wicomico County will request a Waiver of the Maintenance of Effort requirement from the State in order to preserve the estimated \$1,500,000 in state funds that would be available to the Board of Education had Wicomico County been able to meet the Maintenance of Effort requirement.

Until now, the Board of Education has been held virtually harmless from the economic crisis faced by Wicomico County. While other areas of the county budget have been cut 25% or more in the past year, the Board of Education has been spared major cuts. It is no longer possible to continue this practice. The funding is not there. However, I have made it clear to all concerned that when considering the impact of the coming budget reductions, the Board of Education must make its best effort to avoid negative impacts on classroom instruction. We believe there are ways to curb or control costs that will not cause a decline in the quality of the education we offer our children.

Recognizing the seriousness of the problem, earlier this year I appointed a committee of executive staff to meet with representatives of the school system to review the county's financial condition in order that the Board of Education be prepared to absorb the kind of cuts we expected to be necessary. Those meetings led to a greater understanding of the issues confronting each of us and impressed upon us the absolute necessity of approaching our budget challenges as a team. Thanks to our insight of how the school system allocates its resources, we offer several items for their consideration. It is suggested that the Board of Education adopt some of the practices that have been, of necessity, adopted by the County and other government entities. They should consider furloughs, at least for non-teaching positions. Reduction of workforce, by attrition, if nothing else. Not funding OPEB. Board funds, and not employee funds, that would normally go to fund OPEB could be used in the operating budget. Not funding the non-state portion of their retirement plan. As painful as it is, I have the highest confidence the Board of Education will work to maintain the classroom excellence that has been their hallmark

Community College

The Board of Trustees of Wor-Wic Community College has proposed a budget for next year requesting \$3,461,316 from Wicomico County. Unlike the Board of Education, Wor-Wic has felt some of the effects of the economic downturn faced by the nation and Wicomico County. The funding proposed for Wor-Wic is \$3,000,000, equivalent to the 2006 level of funding. Not funding the requested amount may lead to a higher tuition cost to students from Wicomico County compared with the tuition cost for students from Worcester County. It is suggested that Wor-Wic also adopt some of the practices of other government entities and consider furloughs of non-teaching positions, postponing payments for OPEB and retirement programs and reduction in workforce.

Once again, the decision to reduce funding for Wor-Wic is an extremely painful one. Our community college is considered by all standards to be the best in the State and certainly one of the best in our nation. It is also at or near the bottom of the list of Maryland community colleges in funding received from their county governments. In my mind, this is a disgrace. Our community college deserves better and we, as a community, simply have to make the commitment to provide the funds required to make the best use of this important component of our educational system.

Public Library

The recommended funding for the Wicomico County Public Library will result in a reduction of services to the library patrons.

Tri-County Council/Shore Transit

This agency provides the transportation needs for many segments of our population. The funding proposes the statutory grant requirement from Wicomico County and the funding necessary to operate the Transit system. The members of Tri-County Council determined that the percentage of local match provided by each county would be based on the results of an annual survey of riders. Using this data, Wicomico County should be providing 50% of the local match operational funds for FY11 which translates to \$401,092.

Health Department

The Health Department is a state agency that receives substantial funding from Wicomico County. The County Health Officer is nominated by Wicomico County (nominated by the County Executive and confirmed by the County Council) and appointed by the Maryland Secretary of Health and Mental Hygiene. The Health Department provides core state programs and receives matching County funds for Administration, Community Health, Healthy Start and Environmental Health. The decrease in budget will result in not filling an Administrator position and decrease in funding to the dental and pregnancy clinics.

Extension Service

As the number one agriculture county in the state of Maryland, Wicomico County funds only two areas of agricultural activities -

Weed Control and Extension Service. A small reduction is proposed in their budget. It is hoped it will have a minimal effect on their programs.

Community Access Channel

PAC14 provides broadcast of events of local interest to many, but not all, citizens of Wicomico County and provides access for the public to activities they may not otherwise enjoy. Wicomico County provides the cable channel utilized by PAC14 for their broadcasts. It is recommended the grant portion of the funding be eliminated.

Economic Development

Economic Development has been and continues to be of considerable importance to Wicomico County. Expansion of existing industries and relocation of others to Wicomico County have retained and expanded jobs within the county. The reduction will fund SWED at the amended budget level of FY10.

Pensions and Retirement

Social Security will reduce due to the positions that are not being funded.

The County portion of the Funded Retirement System will not be funded. Funding will be provided for those employees remaining in the State retirement system and for the match to the County 457 program. The match for the 457 program reflects a decrease from 20% to 10%.

There will be no county funding of the OPEB system.

Hospital & Disability

Hospitalization cost will drop due to positions not being funded and the savings we will realize from the benefit of the administration costs achieved through the consortium that will result in no increase in premiums for next year.

Disability is harder to predict but it is anticipated that positions not being funded will result in lower claims.

Unemployment compensation is expected to increase as employees are reduced from the work force.

Blood Bank membership is provided for all county employees.

Flex Spending is the administrative fee to Wicomico County for the service.

Workers Compensation/Liability Insurance

Workers Compensation is expected to decrease as a function of fewer employees. It is not anticipated there will be any arbitrage requirements next year.

Liability Insurance is projected to remain the same.

Debt Retirement

This group of payments provides for the funding required by the Bonded Indebtedness of Wicomico County.

Contingency

A Contingency in the amount of \$450,000 is recommended for FY11 to cover unexpected expenses.

Due to the reduction of HUR funding by the State of Maryland, it is necessary to provide funding to the Roads Department in order to maintain the Roads system in a minimal condition.

Unallocated Overtime Reduction - If the recommended change to the personnel policy is adopted, this is the estimated savings in the general fund. If approved, it will be reallocated to the respective overtime accounts.

Local Management Board

State funding for the LMB'S has been drastically cut. This funding will pay for a half year for the Director and Finance Officer to continue to operate. Additional funding will be sought by the LMB to continue for the entire year.

Recreation and Parks

Wicomico County can be proud of having one of the finest park systems and recreation programs in the State of Maryland as well as in our surrounding three state region. By carefully managing money from Program Open Space along with County money as well as considerable time, talent and contributions of our citizens, the County has managed to create an abundance of organized recreation and

leisure activities for adults and children of all ages. With the emphasis on pay as you play, most of the department's programs are self-sustaining. As noted earlier, increases are proposed in fees. There was strong pressure this year to close most if not all non-revenue producing parks across the county, removing the playground equipment and ceasing grass cutting and maintenance operations. I was able to avoid this drastic blow to our quality of life by, frankly, cutting deeper elsewhere, particularly from public education. However, this may not be possible next year. Once again, our community must decide how much we want from our county government and how much we are willing to pay. One position for a supervisor, currently vacant, will not be funded next year.

Civic Center

The Wicomico Youth and Civic Center is a memorial to the men and women who served in the armed forces of the United States and especially those who gave their lives for our freedoms.

We are fortunate to have a facility to provide the range of activities that enriches our social, cultural, recreational and educational opportunities. Few communities of our size possess such a facility. While it is argued that the benefits of the facility outweigh the relatively small public subsidy the building requires, our current fiscal realities require that we carefully examine every expenditure.

The staff of the civic center has worked diligently to make the operation more self-sufficient. All revenue sources continue to be maximized. The County Executive recommends funding in the amount of \$300,000 for the Civic Center for FY11. When evenly distributed among our citizenry, that amounts to approximately \$3.33 for every man, woman and child, or as has been pointed out, less than the price of a Happy Meal. Two positions are recommended to be unfunded in fiscal 2011. This may impact the level of service in the catering operations and will take the maintenance staff to the minimum necessary to operate the building.

Grants & Mandates

The Homestead Credit Fee is a new state mandated fee to cover all their work for us under the Homestead Act
The Municipal Shares Tax represents the municipalities share of the sales and use tax.

Teen Adult Center

This is a pass-through grant from the State of Maryland to Dove Point through Wicomico County.

Commission on Aging

The budget request is reduced by \$200.

Maintenance of Aged in the Community

Wicomico County provides funding for the local meals-on-wheels program. The County Executive supports the requested funding for this year. It will not cover any increase in cost for providing the meals due to increased food costs, delivery costs and nutrition requirements. It will also not provide for any additional people on the waiting list to be added to the program.

Life Crisis Center

Funding for this program is provided by law through the Marriage License fees.

Roads

While operated as an Enterprise activity, the Roads Division of the Public Works Department has been severely affected by recent state reductions to its revenues. Fiscal 2010 saw their State revenues reduced to the point that additional funding needed to be added to their budget during the year. Several million dollars of road related work had been deferred due to lack of funding and it now appears it will be postponed indefinitely. Reversing the damage will be more costly than if the regular maintenance schedule had been followed. Additionally it is proposed that a portion of the increase in the tipping fee be dedicated to the Roads system to provide for repair for damage to the roads by the heavy refuse trucks that use all county roads, from the major collectors to the minor byways. It is recommended that five currently filled positions be unfunded in Roads for fiscal 2011 and one currently vacant position be unfunded. It is recommended that \$2,803,129 be appropriated from the general fund for Road Maintenance purposes. This will only be enough to provide the basic of services.

One of the most visible and popular services provided by County Roads is the operation of our two ferries, at Upper Ferry and Whitehaven. The cost of the Whitehaven Ferry is shared with Somerset County. We have been strongly advised that the budget can no longer afford to maintain ferry operations. The expense of rehabilitating the ferry boats on a regular schedule, coupled with new Coast Guard regulations governing qualifications of ferry operators, has only added to the challenge. However, before we eliminate the service all together, we will continue to explore ways to keep the ferries running, perhaps with some form of user fee being implemented. At the

most, we will continue to maintain permanent "winter" hours as a means of keeping costs low, trusting that the public will appreciate that the ferries are not abandoned entirely. Even this intention will be subject to change as conditions warrant.

Solid Waste

Operating costs for Solid Waste have increased. Neighboring counties have increased fees. It is recommended that the tipping fee be increased by \$5.00 to \$60 and that \$1.00 of the increase be transferred to the Roads Division to cover the cost of repairing a portion of the damage done to County roads by heavy refuse trucks that traverse them on a regular bases. Two part time positions will not be funded next year. Furlough days will apply to Solid Waste personnel.

Nursing Home

The Nursing Home continues to operate in an exemplary manner. Despite the changes in requirements and funding, it continues to provide a service that is superior in the area. It is recommended that their budget be adopted without any changes.

Electrical Board

The Electrical Board provides for the testing and licensing of electricians in Wicomico County. It operates on a two year cycle and is self-sufficient. Its budget is recommended as submitted but it will be subject to furlough days.

Convention & Visitors Bureau

Tourism operates on revenue from the room tax. Its budget is recommended as submitted with the inclusion of furlough days.

Airport

The Airport budget is recommended as submitted and will be subject to furlough days.

CIP

The CIP program is recommended as previously adopted by Council for FY11.

Public Hearings

The County Council is required to set dates for two public hearings as part of the budget process. The first will be for the budget itself, at which any taxpayer or their representatives shall be entitled to be heard. The Charter states that a public hearing is to be held by May 15. However, the County Council may by resolution set another date for the budget hearing.

The second hearing is not a Charter requirement, but is a matter of state law regarding a constant yield tax rate. The constant yield tax rate is the rate that would generate the same amount of revenue from one year to the next - as the assessable base increases, the tax rate must go down. When a county chooses to set a rate higher than the constant yield tax rate, which may or may not be less than the previous year's actual tax rate, a hearing is required to explain the difference. A Constant Yield Tax Rate hearing may be scheduled by the County Council as part of a regular County Council meeting.

Budget Adoption

The County Council has until June 1st to adopt a budget unless the date is changed by resolution, but not later than June 15. Interested citizens, entities seeking funds and the County Executive look forward to assisting the County Council in the weeks ahead so that the budget adopted for the next fiscal year will be a spending plan that meets Wicomico County's and the public's priorities for providing necessary county services within the County's ability to fund them at a reasonable cost to the residents and taxpayers of Wicomico County.

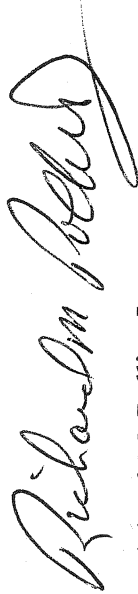
In conclusion, our county is faced with hard challenges on nearly every front. People rightly expect us to provide core services of public education, public safety and health and public infrastructure, such as good roads and efficient drainage. We, as citizens, also expect a quality park system, an up-to-date library system, comprehensive attention to growth and development issues, a strong commitment to protecting our environment, support for agriculture, support for seniors, an effective economic development effort and so on and on. We understand that all of these services carry a hefty price tag and what we do today will cost more tomorrow. If we want to do better or do more, the costs will rise accordingly. But we must answer the question: are we willing to pay?

Complaining about taxes is as American as motherhood and apple pie. I don't believe most of us object to paying our share, but we want some confidence that what we pay is being wisely and efficiently managed. For the first two years of this administration, the county saw improvements to the bond ratings awarded us by the three agencies on Wall Street. Even in these difficult times when other jurisdictions are seeing their ratings decline, Wicomico County has held firm, a sign of the respect in which we are held by the professional money managers who know how to evaluate these things. Long before I became county executive, Wicomico County had a strong reputation for efficiency and good management, as indicated by several independent audits by outside professional firms. That conservative, responsible respect for managing our tax dollars has continued during my administration and it always will. We will always strive to do the best we can to provide the best service we can, making use of the resources our citizens provide us.

However, in these times of severely diminishing resources, we, as a community, must address these two over-riding questions: What do we want for Wicomico County and what are we willing to do to have it?

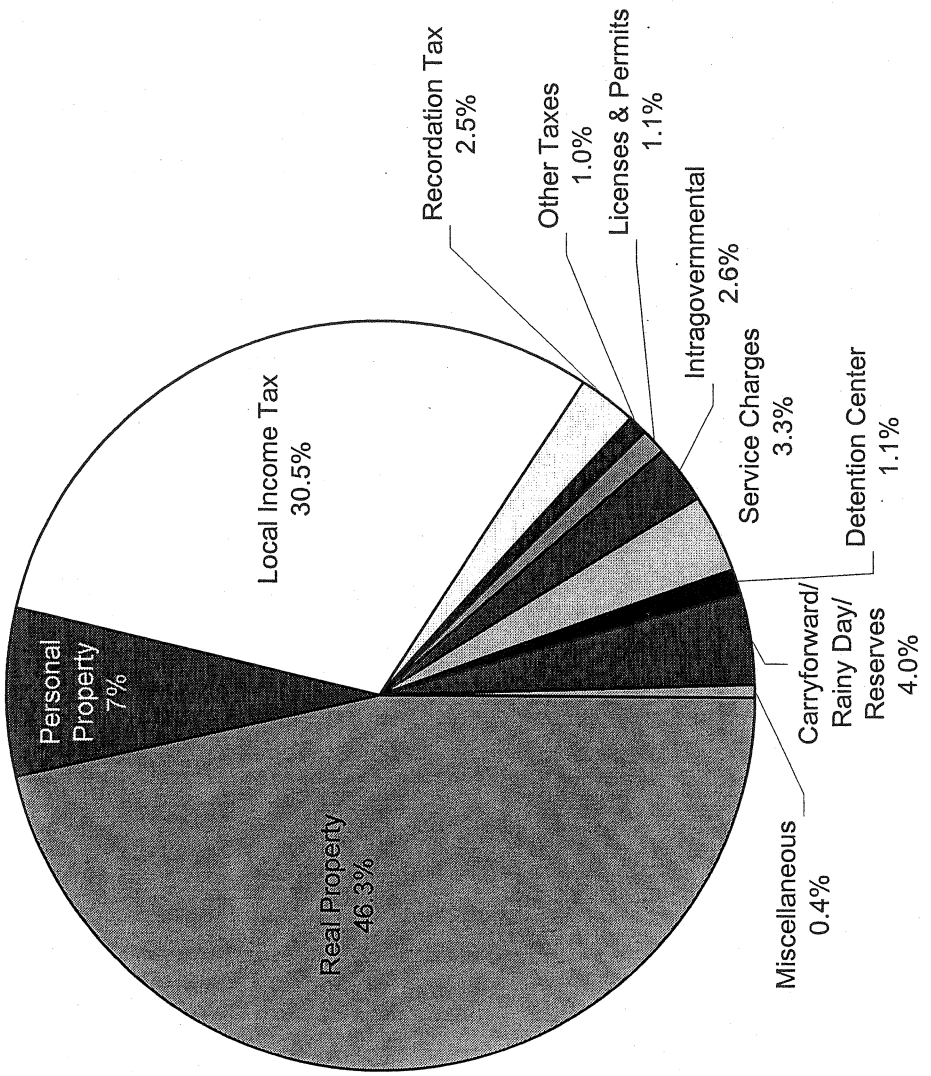
With that, I will thank you once again for the opportunity to submit our proposed budget for Fiscal year 2011 and await your reply.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "Richard M. Pollitt, Jr.", written in a cursive style.

Richard M. Pollitt, Jr.
County Executive

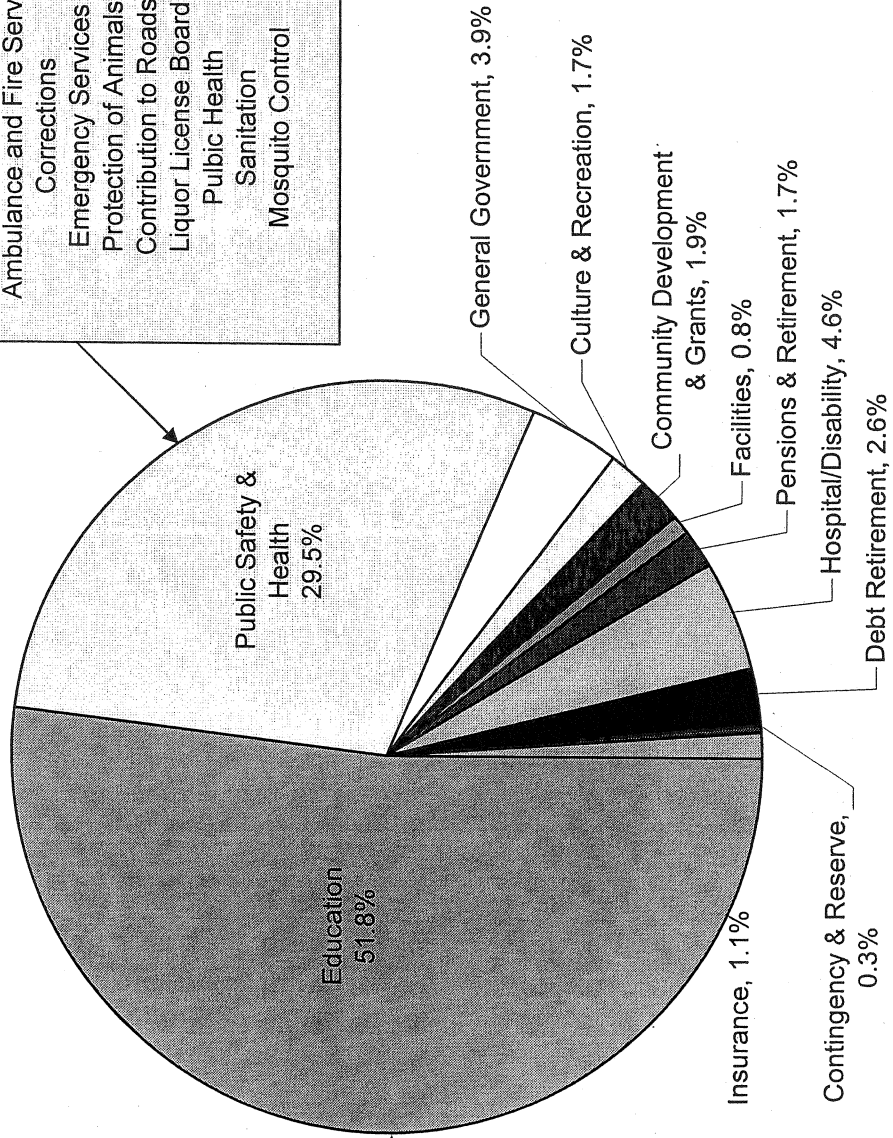
Estimated Revenue FY2011



Expenditure Categories FY2011

Public Safety & Health includes:

- Courts System
- State's Attorney
- Sheriff's Department
- Ambulance and Fire Services
- Corrections
- Emergency Services
- Protection of Animals
- Contribution to Roads
- Liquor License Board
- Public Health
- Sanitation
- Mosquito Control



Education includes:

- Board of Education
- Wor-Wic Community College
- Public Library
- Extension Service

2010-2011 WICOMICO COUNTY REVENUE ESTIMATES

DESCRIPTION	2008-2009 BUDGET	2009-2010 AMENDED BUDGET	2010-2011 ESTIMATE
ESTIMATED PROPERTY TAX ASSESSABLE BASES			
REAL PROPERTY			
REAL PROPERTY	6,214,192,022	6,777,978,384	6,925,875,354
PERSONAL PROPERTY			
PERSONAL PROPERTY	518,787,000	502,331,000	509,515,000
TOTAL ASSESSABLE BASE	\$ 6,732,979,022	\$ 7,280,309,384	\$ 7,435,390,354
ESTIMATED TAX REVENUES (See constant yield page for calculations)			
EXISTING REAL PROPERTY	50,583,523	51,453,978	52,567,394
NEW CONSTRUCTION - 1/2 YEAR	543,283	330,850	154,314
NEW CONSTRUCTION - FULL YEAR	366,300	295,250	114,609
Total New Construction	909,583	626,100	268,923
TOTAL	51,493,106	52,080,078	52,836,317
Tax Rate	0.814	0.759	0.759
PERSONAL PROPERTY	10,557,315	9,534,242	9,670,595
Tax rate (2.5 times the tax rate for real property per state law)	2.035	1.898	1.898
GROSS PROPERTY TAX REVENUE	\$ 62,050,421	\$ 61,614,320	\$ 62,506,912
PROPERTY TAX - CREDITS			
LOCAL MANUFACTURING EQUIPMENT EXEMPTION	(2,000,000)	(1,600,000)	(1,400,000)
ADDITIONS & ABATEMENTS NET	(408,700)	(445,000)	(269,000)
ALLOWANCE FOR LATE TAX COLLECTIONS - Deferred Taxes	(275,000)	(250,000)	(250,000)
DISCOUNT ON TAX PAYMENTS	(410,000)	(397,000)	(415,000)
PENALTIES & INTEREST - Delinquent Taxes	525,000	488,000	403,000
TOTAL CREDITS	(2,568,700)	(2,204,000)	(1,931,000)
NET PROPERTY TAX REVENUE	\$ 59,481,721	\$ 59,410,320	\$ 60,575,912

DESCRIPTION		2008-2009 BUDGET	2009-2010 AMENDED BUDGET	2010-2011 ESTIMATE
OTHER REVENUES				
TAXES - LOCAL				
LOCAL INCOME TAXES		42,000,000	39,300,000	34,500,000
ADMISSIONS & AMUSEMENT TAXES		175,000	88,500	95,500
RECORDATION TAXES		4,000,000	2,300,000	2,770,000
#911 FEE		658,154	632,500	636,226
TRAILER		305,000	310,000	354,000
TOTAL OTHER TAX REVENUES		47,138,154	42,631,000	38,355,726
LICENSES AND PERMITS				
LIQUOR LICENSES/FEEES		176,600	169,330	164,900
TRADERS' LICENSE		66,000	65,000	66,000
MARRIAGE LICENSES		24,000	24,760	20,000
BUILDING		170,000	140,000	120,000
CATV FRANCHISE FEE		700,000	766,000	820,000
AMUSEMENTS		8,400	8,500	6,000
LICENSES & PERMITS - OTHER		3,500	6,500	7,500
TOTAL LICENSES AND PERMITS		1,148,500	1,180,090	1,204,400
INTRAGOVERNMENTAL				
DISPARITY GRANT		741,624	2,197,041	2,197,041
JUROR FEES - CIRCUIT COURT		142,128	155,913	122,400
POLICE PROTECTION GRANT (AID TO LOCAL LAW ENFORCEMENT)		360,000	252,990	253,000
STATE EMERGENCY MANAGEMENT GRANTS		70,303	109,567	77,752
HEALTH DEPARTMENT GRANTS		62,055	60,221	62,055
CORRECTIONS JMHP		91,703	91,703	91,703
SHERIFF GRANTS		207,000	256,875	153,000
STATE'S ATTORNEY PROGRAMS		0	5,000	6,552
P&Z PROGRAM GRANTS		86,425	69,705	0
TOTAL INTRAGOVERNMENTAL		1,761,238	3,199,015	2,963,503

DESCRIPTION	2008-2009 BUDGET	2009-2010 AMENDED BUDGET	2010-2011 ESTIMATE
SERVICE CHARGES			
WICOMICO COUNTY LIQUOR BOARD	396,000	400,000	400,000
REIMBURSEMENT TO CORRECTIONS FROM ROAD & SOLID WASTE	148,990	103,990	103,390
HEALTH DEPARTMENT REVENUE	672,153	522,432	522,432
IMPACT FEES	650,000	575,000	405,000
P&Z ZONING FEES - VARIOUS	22,000	31,800	9,840
P&Z - CITY OF SALISBURY	150,000	196,000	180,046
GOB OPERATING EXPENSE - CITY OF SALISBURY	198,150	160,375	150,000
SUBDIVISION REVIEW FEES	80,000	75,000	55,000
MOSQUITO CONTROL	90,000	90,000	82,500
REIMBURSEMENT FROM SOLID WASTE	28,268	29,000	29,000
ROOM TAX COLLECTION ADMINISTRATION FEE	12,105	16,000	15,000
URBAN SERVICES COMMISSION ADMINISTRATIVE SERVICES	67,000	60,000	62,859
MIS SERVICES - CITY OF SALISBURY	66,435	18,000	5,000
REIMBURSEMENT TO SHERIFF FROM BOARD OF ED	519,036	540,000	540,000
CORRECTIONS PER DIEMS	3,133,658	2,008,200	1,138,230
CORRECTIONS WORK RELEASE	175,000	80,000	31,200
CORRECTIONS OTHER REVENUES	49,496	34,896	38,396
FIRE PROTECTION	175,000	110,000	95,000
SHERIFF MISCELLANEOUS REVENUE (Reimbursements)	330,650	337,006	262,999
SHERIFF'S FEES AND VIOLATIONS	128,332	134,000	134,000
RECREATION PROGRAMS	255,840	407,447	609,888
BAY RESTORATION FEE - ADMIN FEE	30,000	34,000	33,000
TOTAL SERVICE CHARGES	7,378,113	5,963,146	4,902,780
FINES AND FORFEITURES			
STATE'S ATTORNEY FEES/FINES/PERMITS	40,000	40,000	40,000
OTHER FINES & FORFEITURES	3,000	82,400	4,700
TOTAL FINES AND FOREFEITURES	43,000	122,400	44,700

DESCRIPTION	2008-2009 BUDGET	2009-2010 AMENDED BUDGET	2010-2011 ESTIMATE
MISCELLANEOUS REVENUES			
PRIOR YEAR CARRY FORWARD FUND BALANCE	9,187,028	4,254,124	3,318,220
BOE REIMBURSEMENT FOR SCHOOL CONST. DEBT SERVICE	0	2,000,000	0
USE OF EXCESS HEALTH RATE STABILIZATION FUND	0	0	819,396
USE OF RAINY DAY FUND	0	472,700	401,000
INTEREST ON TEMPORARY INVESTMENTS	3,200,000	231,689	273,000
LEASED ASSETS/LOAN PAYMENTS	40,477	40,577	40,577
LEASED ASSETS - VERIZON	18,000	19,800	19,800
COMCAST/SHOREBIRD W&S LOAN	56,349	56,349	56,349
CIRCUIT COURT MISC	19,522	9,762	9,758
ATTORNEY FEES	55,000	35,000	35,000
MISCELLANEOUS AND UNANTICIPATED REVENUE	8,820	76,100	14,730
SOLID WASTE LOAN	0	1,000,000	0
TOTAL FINES AND FOREFEITURES	12,585,196	8,196,101	4,987,830
TOTAL PROPERTY TAX REVENUE	59,481,721	59,410,320	60,575,912
TOTAL OTHER REVENUE	70,054,201	61,291,752	52,458,939

TOTAL REVENUE	\$ 129,535,922	\$ 120,702,072	\$ 113,034,851
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Account #	Description	Actual 2008	Actual 2009	Amended Budget 2009-2010	Expended to 2/28/2010	Dept Requests 2010-2011	+/-	Furloughs	Executive Budget 2010-2011
LEGISLATIVE/COUNCIL FUNCTION									
01-50	SALARIES - COUNCIL	\$ 116,440	\$ 112,007	\$ 115,000	\$ 71,211	\$ 115,000			\$ 115,000
01-50	SALARIES-GENERAL	\$ 93,851	\$ 141,770	\$ 163,815	\$ 62,953	\$ 167,000			\$ 167,000
01-52	OPERATING EXPENSES	\$ 58,156	\$ 51,797	\$ 76,629	\$ 27,440	\$ 76,300			\$ 76,300
01-54	CAPITAL OUTLAY	\$ 13,541	\$ 15,709	\$ 7,319	\$ 1,743	\$ 1,960			\$ 1,960
Subtotal	DEPARTMENT TOTAL	\$ 281,988	\$ 321,283	\$ 362,763	\$ 163,347	\$ 360,260	\$ -	\$ -	\$ 360,260
CIRCUIT COURT									
02-50	SALARIES-GENERAL	\$ 521,742	\$ 568,420	\$ 552,256	\$ 343,906	\$ 568,460		\$ (16,204)	\$ 552,256
02-52	OPERATING EXPENSES	\$ 301,769	\$ 214,410	\$ 315,220	\$ 224,075	\$ 276,620			\$ 276,620
02-54	CAPITAL OUTLAY-GENERAL	\$ 16,334	\$ 198,419	\$ 102,752	\$ 91,409	\$ 108,468			\$ 108,468
DEPARTMENT TOTAL		\$ 839,845	\$ 981,249	\$ 970,228	\$ 659,390	\$ 953,548	\$ -	\$ (16,204)	\$ 937,344
ORPHANS COURT									
03-50	SALARIES-GENERAL	\$ 19,200	\$ 19,200	\$ 19,200	\$ 17,910	\$ 23,880			\$ 23,880
03-51	FUNDED RETIREMENT	\$ 1,664	\$ 1,536	\$ 7,680	\$ 1,024	\$ 7,680	\$ (292)		\$ 7,388
03-52	OPERATING EXPENSES	\$ 9,911	\$ 9,454	\$ 13,625	\$ 2,375	\$ 8,945	\$ (5,445)		\$ 3,500
DEPARTMENT TOTAL		\$ 30,775	\$ 30,190	\$ 40,505	\$ 21,309	\$ 40,505	\$ (5,737)		\$ 34,768
STATES ATTORNEY									
04-50	SALARIES-GENERAL	\$ 1,312,822	\$ 1,466,781	\$ 1,516,769	\$ 898,429	\$ 1,525,374	\$ (24,266)	\$ (49,982)	\$ 1,451,126
04-50	SALARIES-ATTORNEYS	\$ 109,278	\$ 116,311	\$ 114,527	\$ 70,920	\$ 119,027			\$ 119,027
04-52	OPERATING EXPENSES	\$ 135,679	\$ 110,226	\$ 90,308	\$ 78,029	\$ 84,808			\$ 84,808
04-54	CAPITAL OUTLAY - GENERAL	\$ 26,330	\$ 17,041	\$ 16,065	\$ 11,444	\$ 17,065	\$ (11,065)		\$ 6,000
DEPARTMENT TOTAL		\$ 1,584,109	\$ 1,710,359	\$ 1,737,669	\$ 1,058,822	\$ 1,746,274	\$ (35,331)	\$ (49,982)	\$ 1,660,961
ADMINISTRATION/EXECUTIVE FUNCTION									
05-50	SALARY - COUNTY EXECUTIVE	\$ 85,238	\$ 86,387	\$ 85,000	\$ 52,635	\$ 85,000			\$ 85,000
05-50	SALARIES-GENERAL	\$ 322,282	\$ 330,636	\$ 320,787	\$ 199,971	\$ 331,737		\$ (10,950)	\$ 320,787
05-52	OPERATING EXPENSES	\$ 191,229	\$ 92,779	\$ 74,247	\$ 21,975	\$ 59,700			\$ 59,700
05-54	CAPITAL OUTLAY	\$ 5,000	\$ 1,374	\$ 3,000	\$ 1,139	\$ 3,000			\$ 3,000
DEPARTMENT TOTAL		\$ 518,511	\$ 511,176	\$ 483,034	\$ 275,720	\$ 479,437	\$ -	\$ (10,950)	\$ 468,487
COMMUNITY PROMOTION									
06-52	DUES AND SUBSCRIPTIONS	\$ 17,136	\$ 18,535	\$ 20,000	\$ 19,982	\$ 20,000			\$ 20,000
06-52	OPERATING EXPENSES	\$ 4,546	\$ -	\$ 15,130	\$ 245	\$ 15,130	\$ (5,130)		\$ 10,000
DEPARTMENT TOTAL		\$ 21,682	\$ 18,535	\$ 35,130	\$ 20,227	\$ 35,130	\$ (5,130)		\$ 30,000
ELECTIONS AND REGISTRATION									
07-50	SALARIES-GENERAL	\$ 268,860	\$ 279,502	\$ 262,207	\$ 138,731	\$ 268,142			\$ 268,142
07-51	BENEFITS	\$ 72,435	\$ 69,997	\$ 81,786	\$ 50,350	\$ 109,013	\$ (459)		\$ 108,554
07-52	OPERATING EXPENSES	\$ 233,330	\$ 203,500	\$ 192,760	\$ 44,682	\$ 470,262	\$ (25,320)		\$ 444,942
07-54	CAPITAL OUTLAY-GENERAL	\$ 144,998	\$ 57,022	\$ 153,000	\$ 2,311	\$ 215,190			\$ 215,190
DEPARTMENT TOTAL		\$ 719,623	\$ 610,021	\$ 689,753	\$ 236,074	\$ 1,062,607	\$ (25,779)		\$ 1,036,828

Account #	Description	Actual 2008	Actual 2009	Amended Budget 2009-2010	Expended to 2/28/2010	Dept Requests 2010-2011	+/-	Furloughs	Executive Budget 2010-2011
FINANCE									
08-50	SALARIES-GENERAL	\$ 799,104	\$ 799,096	\$ 805,027	\$ 482,352	\$ 788,567	\$ (53,500)	\$ (20,700)	\$ 714,367
08-52	OPERATING EXPENSES	\$ 264,471	\$ 278,924	\$ 196,496	\$ 173,703	\$ 181,505			\$ 181,505
08-54	CAPITAL OUTLAY-GENERAL	\$ 12,091	\$ 9,207	\$ 6,932	\$ 4,833	\$ 6,013			\$ 6,013
	DEPARTMENT TOTAL	\$ 1,075,666	\$ 1,087,227	\$ 1,008,455	\$ 660,888	\$ 976,085	\$ (53,500)	\$ (20,700)	\$ 901,885
PUBLIC ACCOUNTANT									
09-52	AUDITORS SERVICES	\$ 61,190	\$ 76,685	\$ 70,630	\$ 62,010	\$ 74,150			\$ 74,150
09-50	SPECIAL SERVICES	\$ 4,855	\$ 20,000	\$ 26,545	\$ 11,540	\$ 23,025			\$ 23,025
	DEPARTMENT TOTAL	\$ 66,045	\$ 96,685	\$ 97,175	\$ 73,550	\$ 97,175	\$ -		\$ 97,175
PURCHASING ADMINISTRATION									
10-50	SALARIES-GENERAL	\$ 108,220	\$ 101,010	\$ 98,053	\$ 61,088	\$ 101,125		\$ (3,072)	\$ 98,053
10-52	OPERATING EXPENSES	\$ 5,525	\$ 8,457	\$ 8,466	\$ 4,135	\$ 33,510	\$ (3,910)		\$ 29,600
10-54	CAPITAL OUTLAY	\$ 1,843	\$ 1,999	\$ 1,275	\$ 666	\$ 2,500	\$ (1,200)		\$ 1,300
	DEPARTMENT TOTAL	\$ 115,588	\$ 111,466	\$ 107,794	\$ 65,889	\$ 137,135	\$ (5,110)	\$ (3,072)	\$ 128,953
LEGAL									
11-50	SALARIES-ATTORNEY(S)	\$ 5,890	\$ 206,155	\$ 216,770	\$ 135,088	\$ 223,956		\$ (7,186)	\$ 216,770
11-52	OPERATING EXPENSES	\$ 357,392	\$ 81,917	\$ 29,162	\$ 48,439	\$ 29,162			\$ 29,162
11-54	CAPITAL OUTLAY-GENERAL		\$ 19,129	\$ 2,664	\$ 1,332	\$ 2,664			\$ 2,664
	DEPARTMENT TOTAL	\$ 363,282	\$ 307,201	\$ 248,596	\$ 184,859	\$ 255,782	\$ -	\$ (7,186)	\$ 248,596
HUMAN RESOURCES									
12-50	SALARIES-GENERAL	\$ 331,921	\$ 327,826	\$ 448,516	\$ 277,748	\$ 456,043	\$ (76,836)	\$ (9,369)	\$ 369,838
12-52	OPERATING EXPENSES	\$ 120,518	\$ 72,503	\$ 99,091	\$ 45,723	\$ 159,375			\$ 159,375
12-54	CAPITAL OUTLAY-GENERAL	\$ 16,727	\$ 24,341	\$ 15,914	\$ 2,210	\$ 5,440			\$ 5,440
	DEPARTMENT TOTAL	\$ 469,166	\$ 424,670	\$ 563,521	\$ 325,681	\$ 620,858	\$ (76,836)	\$ (9,369)	\$ 534,653
PLANNING AND ZONING									
13-50	SALARIES-GENERAL	\$ 680,315	\$ 707,518	\$ 774,069	\$ 471,734	\$ 732,909	\$ (106,977)		\$ 605,328
13-52	OPERATING EXPENSES	\$ 222,710	\$ 154,699	\$ 162,587	\$ 104,554	\$ 162,587		\$ (20,604)	\$ 162,587
13-54	CAPITAL OUTLAY-GENERAL	\$ 5,649	\$ 5,857	\$ 5,555	\$ 3,086	\$ 5,555			\$ 5,555
	DEPARTMENT TOTAL	\$ 908,674	\$ 868,074	\$ 942,211	\$ 579,374	\$ 901,051	\$ (106,977)	\$ (20,604)	\$ 773,470
GENERAL SERVICES									
14-50	SALARIES-GENERAL	\$ 277,017	\$ 296,449	\$ 284,280	\$ 145,525	\$ 294,202	\$ (107,002)	\$ (4,272)	\$ 182,928
14-52	OPERATING EXPENSES	\$ 764,414	\$ 621,617	\$ 625,447	\$ 530,807	\$ 750,990	\$ (65,790)		\$ 685,200
14-54	CAPITAL OUTLAY	\$ -	\$ 25,907	\$ 24,223	\$ 5,905	\$ 583,000	\$ (531,000)		\$ 52,000
	DEPARTMENT TOTAL	\$ 1,041,431	\$ 943,973	\$ 933,950	\$ 682,237	\$ 1,628,192	\$ (703,792)	\$ (4,272)	\$ 920,128
IT DEPARTMENT									
15-50	SALARIES-GENERAL	\$ 313,137	\$ 359,931	\$ 362,824	\$ 226,041	\$ 374,218	\$ (35,706)	\$ (10,112)	\$ 328,400
15-52	OPERATING EXPENSES	\$ 113,081	\$ 110,022	\$ 129,800	\$ 40,288	\$ 178,775	\$ (4,000)		\$ 174,775
15-54	CAPITAL OUTLAY-GENERAL	\$ 151,842	\$ 344,965	\$ 160,200	\$ 29,894	\$ 111,200			\$ 111,200
	DEPARTMENT TOTAL	\$ 578,060	\$ 814,918	\$ 652,824	\$ 296,223	\$ 664,193	\$ (39,706)	\$ (10,112)	\$ 614,375

Account #	Description	Actual 2008	Actual 2009	Amended Budget 2009-2010	Expended to 2/28/2010	Dept Requests 2010-2011	+/-	Furloughs	Executive Budget 2010-2011
LIQUOR LICENSE BOARD									
16-50	SALARIES-GENERAL	\$ 95,973	\$ 130,058	\$ 100,252	\$ 62,213	\$ 102,672		\$ (2,732)	\$ 99,940
16-50	SALARIES-BOARD MEMBERS	\$ 12,608	\$ 3,103	\$ 13,000	\$ 8,173	\$ 13,000			\$ 13,000
16-50	SALARIES-ATTORNEY(S)	\$ 21,932	\$ 6,645	\$ 10,000	\$ 6,192	\$ 10,000			\$ 10,000
16-52	OPERATING EXPENSES	\$ 36,488	\$ 74,526	\$ 34,357	\$ 22,957	\$ 37,083			\$ 37,083
16-54	CAPITAL OUTLAY-GENERAL	\$ -	\$ 167	\$ -	\$ 1,013	\$ 2,000			\$ 2,000
	DEPARTMENT TOTAL	\$ 167,001	\$ 214,499	\$ 157,609	\$ 100,548	\$ 164,755	\$ -	\$ (2,732)	\$ 162,023
SHERIFF'S DEPARTMENT									
17-50	SHERIFF'S SALARY	\$ 119,512	\$ 83,656	\$ 85,000	\$ 52,635	\$ 85,000			\$ 85,000
17-50	SALARIES-GEN	\$ 6,268,271	\$ 6,654,791	\$ 6,911,575	\$ 3,975,810	\$ 6,874,601	\$ (114,306)	\$ (168,539)	\$ 6,591,756
17-52	OPERATING EXPENSES	\$ 788,568	\$ 733,416	\$ 821,806	\$ 292,047	\$ 821,806	\$ (344,470)		\$ 477,336
17-54	CAPITAL OUTLAY-GENERAL	\$ 487,716	\$ 595,366	\$ 195,089	\$ 161,602	\$ 201,757	\$ (135,790)		\$ 65,967
	DEPARTMENT TOTAL	\$ 7,664,067	\$ 8,067,229	\$ 8,013,470	\$ 4,482,094	\$ 7,983,164	\$ (594,566)	\$ (168,539)	\$ 7,220,059
SALISBURY FIRE & AMBULANCE									
18-52	SALISBURY AMBULANCE	\$ 576,000	\$ 596,000	\$ 447,000	\$ 298,000	\$ 447,000			\$ 447,000
18-52	SALISBURY FIRE DEPARTMENT	\$ 112,000	\$ 125,000	\$ 125,000	\$ 83,333	\$ 125,000			\$ 125,000
	DEPARTMENT TOTAL	\$ 688,000	\$ 721,000	\$ 572,000	\$ 381,333	\$ 572,000	\$ -		\$ 572,000
VOLUNTEER AMBULANCE									
19-52	GRANT(S) - 11 companies beg FY10	\$ 550,000	\$ 550,000	\$ 605,000	\$ 605,000	\$ 605,000			\$ 605,000
19-52	EMT GRANT - 11 companies beg FY10	\$ 890,000	\$ 940,000	\$ 1,034,000	\$ 1,034,000	\$ 1,034,000			\$ 1,034,000
19-51	EMT WORKERS COMP-11 compan beg FY10	\$ 66,571	\$ 58,742	\$ 82,500	\$ 72,019	\$ 82,500			\$ 82,500
	DEPARTMENT TOTAL	\$ 1,506,571	\$ 1,548,742	\$ 1,721,500	\$ 1,711,019	\$ 1,721,500	\$ -		\$ 1,721,500
VOLUNTEER FIRE COMPANIES									
20-52	WORKERS COMP INS	\$ 159,118	\$ 79,047	\$ 148,484	\$ 98,989	\$ 151,523			\$ 151,523
20-52	LOSAP COMMITTEE	\$ 68,000	\$ 69,653	\$ 79,371	\$ 79,371	\$ 79,371			\$ 79,371
20-52	GRANT(S)	\$ 1,274,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000			\$ 1,400,000
20-52	SINKING FUND	\$ 294,000	\$ 350,000	\$ 350,000	\$ 335,260	\$ 350,000			\$ 350,000
20-52	HEPATITIS VACCINE	\$ -	\$ 1,475	\$ 5,000	\$ -	\$ 5,000			\$ 5,000
20-52	RESPIRATORY PROTECTION	\$ 9,296	\$ 19,998	\$ 39,000	\$ 12,481	\$ 39,000			\$ 39,000
	DEPARTMENT TOTAL	\$ 1,804,414	\$ 1,920,173	\$ 2,021,855	\$ 1,926,101	\$ 2,024,894	\$ -		\$ 2,024,894
CORRECTIONS									
21-50	SALARIES - GENERAL	\$ 7,864,406	\$ 8,263,654	\$ 7,482,253	\$ 4,507,300	\$ 7,661,976	\$ (565,136)	\$ (157,790)	\$ 6,939,050
21-52	OPERATING EXPENSES	\$ 4,523,240	\$ 4,297,591	\$ 4,143,533	\$ 2,609,520	\$ 4,180,117	\$ (180,030)		\$ 4,000,087
21-54	CAPITAL OUTLAY-GENERAL	\$ 136,150	\$ 50,111	\$ 18,000	\$ 27,215	\$ 39,019			\$ 39,019
	DEPARTMENT TOTAL	\$ 12,523,796	\$ 12,611,356	\$ 11,643,786	\$ 7,144,035	\$ 11,881,112	\$ (745,166)	\$ (157,790)	\$ 10,978,156
EMERGENCY SERVICES									
22-50	SALARIES - GENERAL	\$ 1,043,509	\$ 1,060,717	\$ 1,146,896	\$ 677,474	\$ 1,134,498	\$ (33,364)	\$ (25,953)	\$ 1,075,181
22-52	OPERATING EXPENSES	\$ 510,842	\$ 528,514	\$ 486,589	\$ 385,285	\$ 506,290			\$ 506,290
22-54	CAPITAL OUTLAY-GENERAL	\$ 31,675	\$ 28,839	\$ 12,520	\$ 100,231	\$ 7,287			\$ 7,287
	DEPARTMENT TOTAL	\$ 1,586,026	\$ 1,618,070	\$ 1,646,005	\$ 1,162,990	\$ 1,648,075	\$ (33,364)	\$ (25,953)	\$ 1,588,758

Account #	Description	Actual 2008	Actual 2009	Amended Budget 2009-2010	Expended to 2/28/2010	Dept Requests 2010-2011	+/-	Furloughs	Executive Budget 2010-2011
23-52	PROTECTION OF ANIMALS								
	CONTRACTUAL SERVICES	\$ 304,628	\$ 326,633	\$ 250,758	\$ 187,823	\$ 282,100	\$ (34,545)		\$ 247,555
	DEPARTMENT TOTAL	\$ 304,628	\$ 326,633	\$ 250,758	\$ 187,823	\$ 282,100	\$ (34,545)		\$ 247,555
24-50	PUBLIC WORKS								
	SALARIES-GENERAL	\$ 582,773	\$ 549,119	\$ 502,434	\$ 274,631	\$ 517,288	\$ (61,838)	\$ (14,516)	\$ 440,934
	OPERATING EXPENSE	\$ 28,546	\$ 28,418	\$ 38,230	\$ 9,897	\$ 38,300	\$ (9,615)		\$ 28,685
	CAPITAL OUTLAY-GENERAL	\$ 21,073	\$ 3,121	\$ 10,240	\$ 1,887	\$ 10,170			\$ 10,170
	DEPARTMENT TOTAL	\$ 632,392	\$ 580,658	\$ 550,904	\$ 286,415	\$ 565,758	\$ (71,453)	\$ (14,516)	\$ 479,789
25-52	SANITATION WATER & SEWER								
	FRUITLAND WATER & SEWER	\$ 180,136	\$ 179,136	\$ 179,086	\$ 126,361	\$ 153,545			\$ 153,545
	DEPARTMENT TOTAL	\$ 180,136	\$ 179,136	\$ 179,086	\$ 126,361	\$ 153,545			\$ 153,545
26-50	WEED CONTROL								
	SALARIES-GENERAL	\$ 2,515	\$ 2,407	\$ 2,550	\$ 3,795	\$ 3,728	\$ (1,528)		\$ 2,200
	DEPARTMENT TOTAL	\$ 2,515	\$ 2,407	\$ 2,550	\$ 3,795	\$ 3,728	\$ (1,528)		\$ 2,200
27-50	MOSQUITO CONTROL								
	SALARIES-GENERAL	\$ 55,214	\$ 72,576	\$ 97,462	\$ 46,184	\$ 98,350	\$ (7,745)	\$ (888)	\$ 89,717
	OPERATING EXPENSES	\$ 14,529	\$ 21,739	\$ 35,997	\$ 5,607	\$ 52,347	\$ (9,500)		\$ 42,847
	CAPITAL	\$ 20,916	\$ 20,628	\$ 500	\$ -				\$ -
	DEPARTMENT TOTAL	\$ 90,659	\$ 114,943	\$ 133,959	\$ 51,791	\$ 150,697	\$ (17,245)	\$ (888)	\$ 132,564
28-52	GYPSY MOTH CONTROL								
	OPERATING EXPENSES	\$ -	\$ 1,500	\$ 2,295	\$ -	\$ 2,295	\$ (795)		\$ 1,500
	DEPARTMENT TOTAL	\$ -	\$ 1,500	\$ 2,295	\$ -	\$ 2,295	\$ (795)		\$ 1,500
29-52	SCHOOL BLDG COMM								
	OPERATING EXPENSES	\$ 809	\$ 33	\$ 450	\$ -	\$ 450	\$ (450)		\$ -
	DEPARTMENT TOTAL	\$ 809	\$ 33	\$ 450	\$ -	\$ 450	\$ (450)		\$ -
30-52	BOARD OF EDUCATION (see Exhibit "A" for category breakout)								
	OPERATING EXPENSES	\$ 49,443,053	\$ 50,204,655	\$ 50,781,711	\$ 33,854,474	\$ 50,596,892	\$ (7,400,000)		\$ 43,196,892
	BOND PRINCIPAL	\$ 4,795,201	\$ 5,741,307	\$ 6,581,896	\$ 6,666,949	\$ 7,592,050			\$ 7,592,050
	BOND INTEREST	\$ 2,659,538	\$ 3,221,003	\$ 3,909,100	\$ 1,909,255	\$ 3,734,366			\$ 3,734,366
	DEPARTMENT TOTAL	\$ 56,897,792	\$ 59,166,965	\$ 61,272,707	\$ 42,430,678	\$ 61,923,308	\$ (7,400,000)		\$ 54,523,308
31-52	COMMUNITY COLLEGE								
	GRANT(S)	\$ 4,022,003	\$ 4,286,365	\$ 3,461,316	\$ 2,592,593	\$ 3,461,316	\$ (461,316)		\$ 3,000,000
	DEPARTMENT TOTAL	\$ 4,022,003	\$ 4,286,365	\$ 3,461,316	\$ 2,592,593	\$ 3,461,316	\$ (461,316)		\$ 3,000,000
32-52	PUBLIC LIBRARY								
	OPERATING EXPENSES	\$ 1,598,620	\$ 1,648,477	\$ 1,229,398	\$ 938,169	\$ 1,229,398	\$ (229,398)		\$ 1,000,000
	DEPARTMENT TOTAL	\$ 1,598,620	\$ 1,648,477	\$ 1,229,398	\$ 938,169	\$ 1,229,398	\$ (229,398)		\$ 1,000,000

Account #	Description	Actual 2008	Actual 2009	Amended Budget 2009-2010	Expended to 2/28/2010	Dept Requests 2010-2011	+/-	Furloughs	Executive Budget 2010-2011
33-52	TRI COUNTY COUNCIL/Shore Transit								
33-52	GRANT - Operating	\$ 298,100	\$ 333,000	\$ 300,000	\$ 223,333	\$ 300,000			\$ 300,000
33-52	GRANT - Mandate	\$ In Tourism	\$ 10,000	\$ 10,000	\$ 10,000	\$ 15,000	\$ (5,000)		\$ 10,000
33-52	GRANT - Capital	\$ 42,234	\$ 40,000	\$ 20,000	\$ 20,000	\$ 68,000			\$ 68,000
33-52	GRANT - Facility	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ -			\$ -
33-52	DEPARTMENT TOTAL	\$ 340,334	\$ 383,000	\$ 370,000	\$ 293,333	\$ 383,000	\$ (5,000)		\$ 378,000
Note: FY10 budget shows an increase due to transfers from their reserve to spend on approved capital expenditures									
34-50	PUBLIC HEALTH OPERATING								
34-50	SALARIES-GENERAL	\$ 119,042	\$ 122,954	\$ 158,272	\$ 74,010	\$ 164,579		\$ (3,439)	\$ 161,140
34-52	OPERATING EXPENSES	\$ 2,732,570	\$ 3,266,198	\$ 3,240,367	\$ 1,906,243	\$ 3,240,367	\$ (240,367)		\$ 3,000,000
34-52	NON-MATCHING	\$ 44,416	\$ 189,072	\$ -	\$ -	\$ -			\$ -
34-52	DEPARTMENT TOTAL	\$ 2,896,028	\$ 3,578,224	\$ 3,398,639	\$ 1,980,253	\$ 3,404,946	\$ (240,367)	\$ (3,439)	\$ 3,161,140
Note: Prior to FY09, Health Dept. was net of Collection account; beginning in FY09, revenue is segregated									
36-52	EXTENSION SERVICE								
36-52	OPERATING EXPENSES	\$ 110,139	\$ 139,306	\$ 85,831	\$ 35,085	\$ 85,831	\$ (2,621)		\$ 83,210
36-52	DEPARTMENT TOTAL	\$ 110,139	\$ 139,306	\$ 85,831	\$ 35,085	\$ 85,831	\$ (2,621)		\$ 83,210
37-52	COMMUNITY ACCESS CHANNEL								
37-52	GRANT(S)	\$ 96,000	\$ 96,000	\$ 73,440	\$ 55,008	\$ 73,440			\$ 73,440
37-52	CAPITAL	\$ 35,000	\$ 35,000	\$ 26,775	\$ 20,055	\$ 26,775	\$ (26,775)		\$ -
37-52	DEPARTMENT TOTAL	\$ 131,000	\$ 131,000	\$ 100,215	\$ 75,063	\$ 100,215	\$ (26,775)		\$ 73,440
38-52	ECONOMIC DEVELOPMENT								
38-52	GRANT(S)	\$ 138,475	\$ 138,475	\$ 105,933	\$ 79,346	\$ 181,350	\$ (75,417)		\$ 105,933
38-52	DEPARTMENT TOTAL	\$ 138,475	\$ 138,475	\$ 105,933	\$ 79,346	\$ 181,350	\$ (75,417)		\$ 105,933
40-51	PENSIONS & RETIREMENT								
40-51	SOCIAL SECURITY	\$ 1,722,776	\$ 1,845,776	\$ 1,936,676	\$ 1,062,751	\$ 1,900,466	\$ 89,568		\$ 1,810,898
40-51	FUNDED RETIRE/PENSION	\$ 3,214,595	\$ 2,585,308	\$ 205,980	\$ 219,431	\$ 1,388,408	\$ (1,290,926)		\$ 97,482
40-51	FUNDED OPEB LIABILITY	\$ 3,017,900	\$ 1,154,136	\$ -	\$ (4,085)	\$ 1,495,147	\$ (1,495,147)		\$ -
40-51	DEPARTMENT TOTAL	\$ 8,057,475	\$ 5,818,225	\$ 2,142,656	\$ 1,278,097	\$ 4,784,021	\$ (2,696,505)		\$ 1,908,380
41-52	HOSPITAL & DISABILITY								
41-52	HOSPITALIZATION	\$ 4,288,814	\$ 4,688,352	\$ 5,543,437	\$ 3,079,007	\$ 5,543,437	\$ (543,445)		\$ 4,999,992
41-52	DISABILITY	\$ 48,268	\$ 67,859	\$ 77,692	\$ 36,214	\$ 82,782	\$ (25,782)		\$ 57,000
41-52	UNEMPLOYMENT COMP	\$ 17,681	\$ 78,887	\$ 104,532	\$ 51,381	\$ 89,532	\$ 65,969		\$ 155,501
41-52	LIFE INSURANCE	\$ 45,773	\$ 79,493	\$ 73,658	\$ 56,571	\$ 74,768	\$ (74,768)		\$ 1,150
41-52	BLOOD BANK	\$ 607	\$ 596	\$ 1,150	\$ 596	\$ 1,150			\$ 4,500
41-52	FLEX SPENDING	\$ -	\$ -	\$ 4,500	\$ 3,120	\$ 4,500			\$ -
41-52	DEPARTMENT TOTAL	\$ 4,401,143	\$ 4,915,187	\$ 5,804,969	\$ 3,226,889	\$ 5,796,169	\$ (578,026)		\$ 5,218,143
42-52	WORK COMP/LIABILITY INS								
42-52	WORKERS COMP	\$ -	\$ 129,289	\$ 551,736	\$ 379,828	\$ 433,265			\$ 433,265
42-52	ARBITRAGE	\$ -	\$ 3	\$ -	\$ -	\$ -			\$ -
42-52	LIABILITY INSURANCE	\$ 447,929	\$ 483,190	\$ 800,000	\$ 503,539	\$ 800,000			\$ 800,000
42-52	DEPARTMENT TOTAL	\$ 447,929	\$ 612,482	\$ 1,351,736	\$ 883,367	\$ 1,233,265	\$ -		\$ 1,233,265

Account #	Description	Actual 2008	Actual 2009	Amended Budget 2009-2010	Expended to 2/28/2010	Dept Requests 2010-2011	+/-	Furloughs	Executive Budget 2010-2011
DEBT RETIREMENT									
43-52	BOND PRINCIPAL	\$ 2,048,217	\$ 2,103,614	\$ 1,779,330	\$ 1,666,018	\$ 2,042,506			\$ 2,042,506
43-52	BOND INTEREST	\$ 857,053	\$ 840,639	\$ 735,767	\$ 463,548	\$ 806,287			\$ 806,287
43-52	LOAN REPAYMENT - SOLID WASTE	\$ -	\$ -	\$ -	\$ -	\$ 31,300	\$ -		\$ 31,300
43-52	AGENT FEES	\$ 31,111	\$ 39,986	\$ 40,000	\$ 37,111	\$ 40,000			\$ 40,000
	DEPARTMENT TOTAL	\$ 2,936,381	\$ 2,984,239	\$ 2,555,097	\$ 2,166,677	\$ 2,920,093	\$ -		\$ 2,920,093
CONTINGENCY									
46-52	CONTINGENCY	\$ 210,905	\$ 120,506	\$ 453,432	\$ 155,472	\$ 450,000			\$ 450,000
46-52	CONTRIBUTION TO ROADS	\$ 1,850,000	\$ 300,000	\$ 446,800	\$ 446,800	\$ 3,500,000	\$ (696,871)		\$ 2,803,129
46-52	CAPITAL PROJECTS RESERVE	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -			\$ -
46-52	APPROP. OPERT. RESERVE (RAINY DAY)	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
46-52	UNALLOCATED OVERTIME REDUCTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (100,000)		\$ (100,000)
	DEPARTMENT TOTAL	\$ 7,060,905	\$ 420,506	\$ 900,232	\$ 602,272	\$ 3,950,000	\$ (796,871)		\$ 3,153,129
LOCAL MANAGEMENT BOARD									
54-52	OPERATING EXPENSES	\$ 35,000	\$ 43,393	\$ 28,682	\$ -	\$ 43,000	\$ 12,880		\$ 55,880
	DEPARTMENT TOTAL	\$ 35,000	\$ 43,393	\$ 28,682	\$ -	\$ 43,000	\$ 12,880		\$ 55,880
RECREATION									
60-50	SALARIES-GENERAL	\$ 1,331,757	\$ 1,321,447	\$ 1,299,494	\$ 811,837	\$ 1,367,783	\$ (127,548)	\$ (31,216)	\$ 1,209,019
60-52	OPERATING EXPENSES	\$ 460,410	\$ 482,969	\$ 441,692	\$ 194,032	\$ 441,692			\$ 441,692
60-54	CAPITAL OUTLAY-GENERAL	\$ 59,246	\$ 46,341	\$ -	\$ -	\$ -			\$ -
	DEPARTMENT TOTAL	\$ 1,851,413	\$ 1,850,757	\$ 1,741,186	\$ 1,005,869	\$ 1,809,475	\$ (127,548)	\$ (31,216)	\$ 1,650,711
YOUTH & CIVIC CENTER									
61-52	OPERATING EXPENSES	\$ 482,725	\$ 516,969	\$ 224,969	\$ -	\$ 470,947	\$ (170,947)		\$ 300,000
	DEPARTMENT TOTAL	\$ 482,725	\$ 516,969	\$ 224,969	\$ -	\$ 470,947	\$ (170,947)		\$ 300,000
GRANTS & MANDATES									
83-52	COMMUNITY GRANTS	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
83-52	RED CROSS	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
83-52	MANDATE - HOMESTEAD CREDIT FEE	\$ -	\$ -	\$ -	\$ -	\$ 19,471			\$ 19,471
83-52	MANDATE - MUNICIPAL SHARES TAX	\$ 21,209	\$ 21,209	\$ 21,209	\$ -	\$ 21,209			\$ 21,209
	DEPARTMENT TOTAL	\$ 21,209	\$ 21,209	\$ 21,209	\$ -	\$ 40,680	\$ -		\$ 40,680
TEEN ADULT CENTER/Dove Point									
84-52	GRANT(S)	\$ 61,363	\$ 61,363	\$ 61,363	\$ 61,363	\$ 61,363			\$ 61,363
	DEPARTMENT TOTAL	\$ 61,363	\$ 61,363	\$ 61,363	\$ 61,363	\$ 61,363			\$ 61,363
MAINT OF AGED IN COMM									
85-52	GRANT(S)	\$ 89,113	\$ 106,035	\$ 122,150	\$ 122,150	\$ 122,000			\$ 122,000
85-52	Capital - Facility only	\$ 286,603	\$ 286,951	\$ -	\$ -	\$ -			\$ -
	DEPARTMENT TOTAL	\$ 375,716	\$ 392,986	\$ 122,150	\$ 122,150	\$ 122,000	\$ -		\$ 122,000

Account #	Description	Actual 2008	Actual 2009	Amended Budget 2009-2010	Expended to 2/28/2010	Dept Requests 2010-2011	+/-	Furloughs	Executive Budget 2010-2011
COMMISSION ON AGING									
86-52	OPERATING EXPENSES	\$ 500	\$ 500	\$ 450	\$ 450	\$ 450	\$ (200)		\$ 250
	DEPARTMENT TOTAL	\$ 500	\$ 500	\$ 450	\$ 450	\$ 450			\$ 250
LIFE CRISIS CENTER									
87-52	GRANT(S)	\$ 15,000	\$ 15,000	\$ 13,500	\$ -	\$ 13,500			\$ 13,500
	DEPARTMENT TOTAL	\$ 15,000	\$ 15,000	\$ 13,500	\$ -	\$ 13,500	\$ -		\$ 13,500
	TOTAL	\$127,689,228	\$123,868,034	\$120,702,072	\$80,639,549	\$129,126,632	\$ (15,355,021)	\$ (557,524)	\$113,034,851

APPENDIX "A"

Board of Education Operating Budget by Category Fiscal Year 2011

Category	Total Budget	BOE Request: \$50,596,892	County Executive Recommendation	Proposed Budget \$43,196,892
Administration	\$ 5,293,184	\$ 1,469,757		
School Management & Support	\$ 11,761,117	\$ 3,265,706		
Instructional Salaries & Wages	\$ 68,155,112	\$ 18,924,609		
Textbooks & Instructional Supplies	\$ 4,138,314	\$ 1,149,084		
Other Instructional Costs	\$ 2,714,183	\$ 753,646		
Special Education	\$ 18,296,646	\$ 5,080,424		
Student Personnel Services	\$ 2,284,215	\$ 634,257		
Student Health Services	\$ 1,535,440	\$ 426,345		
Student Transportation Services	\$ 8,696,768	\$ 2,414,829		
Operation of Plant	\$ 11,594,560	\$ 3,219,458		
Maintenance of Plant	\$ 2,977,894	\$ 826,871		
Fixed Charges	\$ 30,125,603	\$ 8,364,967		
Food Services	\$ 750,000	\$ 208,252		
Community Services	\$ 217,361	\$ 60,355		
Capital Outlay	\$ 13,679,319	\$ 3,798,332		
Cuts to be allocated by Board of Education by June xx, 2010			\$ (7,400,000)	
TOTALS	\$ 182,219,716	\$ 50,596,892	\$ (7,400,000)	\$ 43,196,892

EXHIBIT "B"

CAPITAL IMPROVEMENT BUDGET FY2011

Project	Amount	Other Funding
Contingency	\$ 300,000	\$ 9,884,979
Wor-Wic Community College - Allied Health Building	\$ 241,500	
Government Office Building Walkways	\$ 50,000	
Elections - Voter Registration System Upgrade	\$ 6,000	
Tri-County Shore Transit	\$ 18,760	\$ 440,753
Public Works - West Side Collector	\$ 400,000	
Board of Education - Northwestern Elementary HVAC		\$ 4,437,000
Board of Education - Bennett Middle A/E/CM Fees	\$ 2,000,000	
Board of Education - Bennett High Construction		\$ 9,975,425
Recreation & Parks - Perdue Stadium	\$ 50,000	
Recreation & Parks - Youth & Civic Center Parking Lot	\$ 900,000	\$ 99,000
Recreation & Parks - Cedar Hill & Nanticoke Harbor Reconstr.		\$ 3,071,500
Airport - Runway 14-32 Extension Phase 2	\$ 78,500	\$ 2,217,000
Airport - Snow Removal Equip Bldg Des & Const	\$ 57,000	\$ 248,500
Airport - Taxiway E & Apron Recon - Design	\$ 6,500	\$ 394,000
Airport - Runway 5-23 & Taxiway B Recon Design	\$ 10,000	\$ 207,500
Airport - Snow removal equipment Refurbish	\$ 5,500	
	\$ 4,123,760	\$ 30,975,657
LESS FUNDING FROM OTHER SOURCES		
Airport - Runway 14-32 Extension Phase 2	\$ (78,500)	
Airport - Snow Removal Equip Bldg Des & Const	\$ (57,000)	
Airport - Taxiway E & Apron Recon - Design	\$ (6,500)	
Airport - Runway 5-23 & Taxiway B Recon Design	\$ (10,000)	
Airport - Snow removal equipment Refurbish	\$ (5,500)	
TOTAL	\$ 3,966,260	

EXHIBIT "C" - Governmental and Enterprise Funds

	FY2010 Budget	FY2011 Budget
	50 Roads	
Revenue	\$ (5,671,626)	\$ (5,241,937)
Salaries	\$ 1,940,003	\$ 1,783,728
Operating	\$ 3,221,337	\$ 3,177,654
Capital	\$ 510,286	\$ 280,555
Total Exp	\$ 5,671,626	\$ 5,241,937

	52 Airport	
Revenue	\$ (1,000,467)	\$ (1,028,328)
Salaries	\$ 295,726	\$ 295,726
Operating	\$ 689,741	\$ 701,102
Capital	\$ 15,000	\$ 31,500
Total Exp	\$ 1,000,467	\$ 1,028,328

	Nursing Home	
Revenue	\$ (8,829,591)	\$ (9,164,631)
Nursing	\$ 4,129,987	\$ 4,215,616
Operating	\$ 4,481,472	\$ 4,211,205
Capital	\$ 113,210	\$ 593,338
Total Exp	\$ 8,724,669	\$ 9,020,159

	62 Convention & Visitors Bureau	
Revenue	\$ (894,314)	\$ (854,556)
Salaries	\$ 346,230	\$ 344,230
Operating	\$ 531,084	\$ 492,326
Capital	\$ 17,000	\$ 18,000
Total Exp	\$ 894,314	\$ 854,556

	FY2010 Budget	FY2011 Budget
	51 Solid Waste	
Revenue	\$ (6,405,000)	\$ (6,375,000)
Salaries	\$ 1,872,708	\$ 1,804,389
Operating	\$ 3,562,792	\$ 3,601,111
Capital	\$ 969,500	\$ 969,500
Total Exp	\$ 6,405,000	\$ 6,375,000

	53 Electrical Board	
Revenue	\$ (23,740)	\$ (50,000)
Note: Electrical Board has 2-yr revenue cycle		
Salaries	\$ 31,074	\$ 31,074
Operating	\$ 15,453	\$ 8,947
Capital		
Total Exp	\$ 46,527	\$ 40,021

	61 Youth & Civic Center	
Revenue	\$ (1,789,736)	\$ (1,697,900)
Salaries	\$ 864,200	\$ 806,332
Operating	\$ 924,036	\$ 886,568
Capital	\$ 1,500	\$ 5,000
Total Exp	\$ 1,789,736	\$ 1,697,900

	54 Local Management Board	
Revenue	\$ (1,669,264)	\$ (1,131,957)
County Grant	\$ (28,682)	\$ (55,880)
Total	\$ (1,697,946)	\$ (1,187,837)
Salaries	\$ 370,014	\$ 109,808
Operating	\$ 1,327,932	\$ 1,078,029
Total Exp	\$ 1,697,946	\$ 1,187,837

OPERATING BUDGET WICOMICO COUNTY, MARYLAND

2009-2010



Adopted June 2, 2009

AS AMENDED:

Exhibit "B" Only Amended August 4, 2009

Revenue, Expense, Exhibit "C" Amended October 6, 2009 and January 19, 2010

2009-2010 WICOMICO COUNTY REVENUE ESTIMATES

DESCRIPTION	2009-2010 ADOPTED BUDGET	PROJECTED INCREASES/ DECREASES	AMENDED 2009-2010 BUDGET
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ESTIMATED PROPERTY TAX ASSESSABLE BASES

REAL PROPERTY

REAL PROPERTY	6,777,978,384		6,777,978,384
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PERSONAL PROPERTY

PERSONAL PROPERTY	502,331,000		502,331,000
TOTAL ASSESSABLE BASE	\$ 7,280,309,384		\$ 7,280,309,384

ESTIMATED TAX REVENUES (See constant yield page for calculations)

EXISTING REAL PROPERTY	51,453,978		51,453,978
NEW CONSTRUCTION - 1/2 YEAR	330,850		330,850
NEW CONSTRUCTION - FULL YEAR	295,250		295,250
Total New Construction	626,100		626,100

TOTAL	52,080,078		52,080,078
Tax Rate	0.759		0.759

PERSONAL PROPERTY	9,534,242		9,534,242
Tax rate (2.5 times the tax rate for real property per state law)	1.898		1.898

GROSS PROPERTY TAX REVENUE	\$ 61,614,320		\$ 61,614,320
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PROPERTY TAX - CREDITS

LOCAL MANUFACTURING EQUIPMENT EXEMPTION	(1,600,000)		(1,600,000)
AMOUNT DUE SUBDIVISION - FIN TAX	moved to expense		moved to expense
ADDITIONS & ABATEMENTS NET	(445,000)		(445,000)
TAX CREDIT EXEMPTS	included in above		included in above
ALLOWANCE FOR LATE TAX COLLECTIONS - Deferred Taxes	(250,000)		(250,000)
DISCOUNT ON TAX PAYMENTS	(397,000)		(397,000)
PENALTIES & INTEREST - Delinquent Taxes	488,000		488,000
TOTAL CREDITS	(2,204,000)		(2,204,000)

NET PROPERTY TAX REVENUE	\$ 59,410,320		\$ 59,410,320
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DESCRIPTION		2009-2010 ADOPTED BUDGET	PROJECTED INCREASES/ DECREASES	AMENDED 2009-2010 BUDGET
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OTHER REVENUES

TAXES - LOCAL

LOCAL INCOME TAXES	43,000,000	-3,700,000	39,300,000
ADMISSIONS & AMUSEMENT TAXES	88,500		88,500
RECORDATION TAXES	2,700,000	-400,000	2,300,000
#911 FEE	632,500		632,500
TRAILER	310,000		310,000
TOTAL OTHER TAX REVENUES	46,731,000	-4,100,000	42,631,000

LICENSES AND PERMITS

LIQUOR LICENSES/FEES	169,330		169,330
TRADERS' LICENSE	65,000		65,000
MARRIAGE LICENSES	24,760		24,760
BUILDING	140,000		140,000
CATV FRANCHISE FEE	766,000		766,000
AMUSEMENTS	8,500		8,500
LICENSES & PERMITS - OTHER	6,500		6,500
TOTAL LICENSES AND PERMITS	1,180,090		1,180,090

INTRAGOVERNMENTAL

DISPARITY GRANT	2,197,041		2,197,041
JUROR FEES - CIRCUIT COURT	142,128	13,785	155,913
POLICE PROTECTION GRANT (AID TO LOCAL LAW ENFORCEMENT)	300,000	-47,010	252,990
STATE EMERGENCY MANAGEMENT GRANTS	109,567		109,567
HEALTH DEPARTMENT GRANTS	62,055	-1,834	60,221
CORRECTIONS JMHP	91,703		91,703
SHERIFF GRANTS	256,875		256,875
STATE'S ATTORNEY PROGRAMS	5,000		5,000
P&Z PROGRAM GRANTS	69,705		69,705
TOTAL INTRAGOVERNMENTAL	3,234,074	-35,059	3,199,015

DESCRIPTION	2009-2010 ADOPTED BUDGET	PROJECTED INCREASES/ DECREASES	AMENDED 2009-2010 BUDGET
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SERVICE CHARGES

WICOMICO COUNTY LIQUOR BOARD	400,000		400,000
REIMBURSEMENT TO CORRECTIONS FROM ROAD & SOLID WASTE	103,990		103,990
HEALTH DEPARTMENT REVENUE	522,432		522,432
IMPACT FEES	575,000		575,000
P&Z ZONING FEES - VARIOUS	31,800		31,800
P&Z - CITY OF SALISBURY	150,000	46,000	196,000
GOB OPERATING EXPENSE - CITY OF SALISBURY	160,375		160,375
SUBDIVISION REVIEW FEES	75,000		75,000
MOSQUITO CONTROL	90,000		90,000
REIMBURSEMENT FROM SOLID WASTE	29,000		29,000
ROOM TAX COLLECTION ADMINISTRATION FEE	16,000		16,000
URBAN SERVICES COMMISSION ADMINISTRATIVE SERVICES	60,000		60,000
MIS SERVICES - CITY OF SALISBURY	18,000		18,000
REIMBURSEMENT TO SHERIFF FROM BOARD OF ED	540,000		540,000
CORRECTIONS PER DIEMS	1,489,200	519,000	2,008,200
CORRECTIONS WORK RELEASE	80,000		80,000
CORRECTIONS OTHER REVENUES	34,896		34,896
FIRE PROTECTION	110,000		110,000
SHERIFF MISCELLANEOUS REVENUE (Reimbursements)	337,006		337,006
SHERIFF'S FEES AND VIOLATIONS	134,000		134,000
RECREATION PROGRAMS	279,447	128,000	407,447
BAY RESTORATION FEE - ADMIN FEE	34,000		34,000
TOTAL SERVICE CHARGES	5,270,146	693,000	5,963,146

FINES AND FORFEITURES

STATE'S ATTORNEY FEES/FINES/PERMITS	40,000		40,000
OTHER FINES & FORFEITURES	82,400		82,400
TOTAL FINES AND FORFEITURES	122,400		122,400

DESCRIPTION	2009-2010 ADOPTED BUDGET	PROJECTED INCREASES/ DECREASES	AMENDED 2009-2010 BUDGET
MISCELLANEOUS REVENUES			
PRIOR YEAR CARRY FORWARD FUND BALANCE	4,254,124		4,254,124
PRIOR YEAR CARRY FORWARD TO BE USED FOR CAP PROJ	0		0
BOE REIMBURSEMENT FOR SCHOOL CONST. DEBT SERVICE	2,000,000		2,000,000
USE OF RAINY DAY FUND	472,700		472,700
INTEREST ON TEMPORARY INVESTMENTS	778,000	-546,311	231,689
LEASED ASSETS/LOAN PAYMENTS	40,577		40,577
LEASED ASSETS - VERIZON	19,800		19,800
COMCAST/SHOREBIRD W&S LOAN	56,349		56,349
CIRCUIT COURT MISC	9,762		9,762
ATTORNEY FEES	35,000		35,000
MISCELLANEOUS AND UNANTICIPATED REVENUE	14,100	62,000	76,100
SOLID WASTE LOAN	1,000,000		1,000,000
TOTAL MISCELLANEOUS REVENUES	8,680,412	-484,311	8,196,101
TOTAL PROPERTY TAX REVENUE	59,410,320	0	59,410,320
TOTAL OTHER REVENUE	65,218,122	-3,926,370	61,291,752
TOTAL REVENUE	\$ 124,628,442	\$ (3,926,370)	\$ 120,702,072

Account #	Description	Approved Budget 2008-2009	Adopted Budget 2009-2010	Second Budget Amendment	Third Budget Amendment	Amended 2009-2010 Budget
LEGISLATIVE/COUNCIL FUNCTION						
01-50	SALARIES - COUNCIL	\$ 115,000	\$ 115,000			\$ 115,000
01-50	SALARIES-GENERAL	\$ 205,875	\$ 184,310	\$ (3,185)	\$ (17,310)	\$ 163,815
01-52	OPERATING EXPENSES	\$ 136,680	\$ 120,300		\$ (43,671)	\$ 76,629
01-54	CAPITAL OUTLAY	\$ 16,545	\$ 7,319			\$ 7,319
	DEPARTMENT TOTAL	\$ 474,100	\$ 426,929			\$ 362,763
CIRCUIT COURT						
02-50	SALARIES-GENERAL	\$ 570,884	\$ 568,460	\$ (16,204)		\$ 552,256
02-52	OPERATING EXPENSES	\$ 330,280	\$ 318,220		\$ (3,000)	\$ 315,220
02-54	CAPITAL OUTLAY-GENERAL	\$ 102,752	\$ 102,752			\$ 102,752
	DEPARTMENT TOTAL	\$ 1,003,916	\$ 989,432			\$ 970,228
ORPHANS COURT						
03-50	SALARIES-GENERAL	\$ 19,200	\$ 19,200			\$ 19,200
03-51	FUNDED RETIREMENT	\$ 4,608	\$ 7,680			\$ 7,680
03-52	OPERATING EXPENSES	\$ 16,930	\$ 16,030		\$ (2,405)	\$ 13,625
	DEPARTMENT TOTAL	\$ 40,738	\$ 42,910			\$ 40,505
STATES ATTORNEY						
04-50	SALARIES-GENERAL	\$ 1,547,718	\$ 1,566,874	\$ (50,105)		\$ 1,516,769
04-50	SALARIES-ATTORNEYS	\$ 112,456	\$ 114,527			\$ 114,527
04-52	OPERATING EXPENSES	\$ 122,450	\$ 103,008		\$ (12,700)	\$ 90,308
04-54	CAPITAL OUTLAY - GENERAL	\$ 23,850	\$ 22,065		\$ (6,000)	\$ 16,065
	DEPARTMENT TOTAL	\$ 1,806,474	\$ 1,806,474			\$ 1,737,669
ADMINISTRATION/EXECUTIVE FUNCTION						
05-50	SALARY - COUNTY EXECUTIVE	\$ 85,000	\$ 85,000			\$ 85,000
05-50	SALARIES-GENERAL	\$ 331,737	\$ 331,737	\$ (10,950)		\$ 320,787
05-52	OPERATING EXPENSES	\$ 143,800	\$ 87,350		\$ (13,103)	\$ 74,247
05-54	CAPITAL OUTLAY	\$ 3,000	\$ 3,000			\$ 3,000
	DEPARTMENT TOTAL	\$ 563,537	\$ 507,087			\$ 483,034
COMMUNITY PROMOTION						
06-52	DUES AND SUBSCRIPTIONS	\$ 20,000	\$ 20,000			\$ 20,000
06-52	OPERATING EXPENSES	\$ 22,000	\$ 17,800		\$ (2,670)	\$ 15,130
	DEPARTMENT TOTAL	\$ 42,000	\$ 37,800			\$ 35,130

Account #	Description	Approved Budget 2008-2009	Adopted Budget 2009-2010	Second Budget Amendment	Third Budget Amendment	Amended 2009-2010 Budget
ELECTIONS AND REGISTRATION						
07-50	SALARIES-GENERAL	\$ 344,480	\$ 268,142		\$ (5,935)	\$ 262,207
07-51	BENEFITS	\$ 106,000	\$ 110,700		\$ (28,914)	\$ 81,786
07-52	OPERATING EXPENSES	\$ 383,187	\$ 192,760			\$ 192,760
07-54	CAPITAL OUTLAY-GENERAL	\$ 330,730	\$ 153,000			\$ 153,000
	DEPARTMENT TOTAL	\$ 1,164,397	\$ 724,602			\$ 689,753
FINANCE						
08-50	SALARIES-GENERAL	\$ 844,909	\$ 827,524	\$ (22,497)		\$ 805,027
08-52	OPERATING EXPENSES	\$ 305,056	\$ 231,172		\$ (34,676)	\$ 196,496
08-54	CAPITAL OUTLAY-GENERAL	\$ 31,732	\$ 6,932			\$ 6,932
	DEPARTMENT TOTAL	\$ 1,181,697	\$ 1,065,628			\$ 1,008,455
PUBLIC ACCOUNTANT						
09-52	AUDITORS SERVICES	\$ 77,175	\$ 70,630			\$ 70,630
09-50	SPECIAL SERVICES	\$ 20,000	\$ 26,545			\$ 26,545
	DEPARTMENT TOTAL	\$ 97,175	\$ 97,175			\$ 97,175
PURCHASING ADMINISTRATION						
10-50	SALARIES-GENERAL	\$ 101,125	\$ 101,125	\$ (3,072)		\$ 98,053
10-52	OPERATING EXPENSES	\$ 10,760	\$ 9,960		\$ (1,494)	\$ 8,466
10-54	CAPITAL OUTLAY	\$ 2,000	\$ 1,500		\$ (225)	\$ 1,275
	DEPARTMENT TOTAL	\$ 113,885	\$ 112,585			\$ 107,794
LEGAL						
11-50	SALARIES-ATTORNEY(S)	\$ 215,000	\$ 223,956	\$ (7,186)		\$ 216,770
11-52	OPERATING EXPENSES	\$ 55,830	\$ 34,308		\$ (5,146)	\$ 29,162
11-54	CAPITAL OUTLAY-GENERAL	\$ 15,250	\$ 2,664			\$ 2,664
	DEPARTMENT TOTAL	\$ 286,080	\$ 260,928			\$ 248,596
HUMAN RESOURCES						
12-50	SALARIES-GENERAL	\$ 328,756	\$ 501,369	\$ (12,853)	\$ (40,000)	\$ 448,516
12-52	OPERATING EXPENSES	\$ 190,721	\$ 116,578		\$ (17,487)	\$ 99,091
12-54	CAPITAL OUTLAY-GENERAL	\$ 26,525	\$ 15,914			\$ 15,914
	DEPARTMENT TOTAL	\$ 546,002	\$ 633,861			\$ 563,521

Account #	Description	Approved Budget 2008-2009	Adopted Budget 2009-2010	Second Budget Amendment	Third Budget Amendment	Amended 2009-2010 Budget
PLANNING AND ZONING						
13-50	SALARIES-GENERAL	\$ 810,245	\$ 798,443	\$ (24,374)		\$ 774,069
13-52	OPERATING EXPENSES	\$ 291,153	\$ 192,260		\$ (29,673)	\$ 162,587
13-54	CAPITAL OUTLAY-GENERAL	\$ 5,555	\$ 5,555			\$ 5,555
	DEPARTMENT TOTAL	\$ 1,106,953	\$ 996,258			\$ 942,211
GENERAL SERVICES						
14-50	SALARIES-GENERAL	\$ 290,202	\$ 290,202	\$ (5,922)		\$ 284,280
14-52	OPERATING EXPENSES	\$ 887,840	\$ 735,820		\$ (110,373)	\$ 625,447
14-54	CAPITAL OUTLAY	\$ 1,700	\$ 26,000		\$ (1,777)	\$ 24,223
	DEPARTMENT TOTAL	\$ 1,179,742	\$ 1,052,022			\$ 933,950
IT DEPARTMENT						
15-50	SALARIES-GENERAL	\$ 364,945	\$ 374,218	\$ (11,394)		\$ 362,824
15-52	OPERATING EXPENSES	\$ 143,100	\$ 159,300		\$ (29,500)	\$ 129,800
15-54	CAPITAL OUTLAY-GENERAL	\$ 267,200	\$ 182,200		\$ (22,000)	\$ 160,200
	DEPARTMENT TOTAL	\$ 775,245	\$ 715,718			\$ 652,824
LIQUOR/LICENSE BOARD						
16-50	SALARIES-GENERAL	\$ 112,984	\$ 112,984	\$ (2,732)	\$ (10,000)	\$ 100,252
16-50	SALARIES-BOARD MEMBERS	\$ 13,000	\$ 13,000			\$ 13,000
16-50	SALARIES-ATTORNEY(S)	\$ 10,000	\$ 10,000			\$ 10,000
16-52	OPERATING EXPENSES	\$ 36,655	\$ 37,102		\$ (2,745)	\$ 34,357
16-54	CAPITAL OUTLAY-GENERAL	\$ 7,000	\$ -			\$ -
	DEPARTMENT TOTAL	\$ 179,639	\$ 173,086			\$ 157,609
SHERIFF'S DEPARTMENT						
17-50	SHERIFF'S SALARY	\$ 85,000	\$ 85,000			\$ 85,000
17-50	SALARIES-GEN	\$ 7,221,818	\$ 7,194,725	\$ (171,293)	\$ (111,857)	\$ 6,911,575
17-52	OPERATING EXPENSES	\$ 781,972	\$ 836,710		\$ (14,904)	\$ 821,806
17-54	CAPITAL OUTLAY-GENERAL	\$ 397,464	\$ 195,089			\$ 195,089
	DEPARTMENT TOTAL	\$ 8,486,254	\$ 8,311,524			\$ 8,013,470
SALISBURY FIRE & AMBULANCE						
18-52	SALISBURY AMBULANCE	\$ 596,000	\$ 447,000			\$ 447,000
18-52	SALISBURY FIRE DEPARTMENT	\$ 125,000	\$ 125,000			\$ 125,000
	DEPARTMENT TOTAL	\$ 721,000	\$ 572,000			\$ 572,000

Account #	Description	Approved Budget 2008-2009	Adopted Budget 2009-2010	Second Budget Amendment	Third Budget Amendment	Amended 2009-2010 Budget
VOLUNTEER AMBULANCE						
19-52	GRANT(S) - 11 companies beg FY10	\$ 550,000	\$ 605,000			\$ 605,000
19-52	EMT GRANT - 11 companies beg FY10	\$ 940,000	\$ 1,034,000			\$ 1,034,000
19-51	EMT WORKERS COMP-11 companies beg FY10	\$ 75,000	\$ 82,500			\$ 82,500
	DEPARTMENT TOTAL	\$ 1,565,000	\$ 1,721,500			\$ 1,721,500
VOLUNTEER FIRE COMPANIES						
20-52	WORKERS COMP INS	\$ 171,872	\$ 148,484			\$ 148,484
20-52	LOSAP COMMITTEE	\$ 75,000	\$ 79,371			\$ 79,371
20-52	GRANT(S)	\$ 1,400,000	\$ 1,400,000			\$ 1,400,000
20-52	SINKING FUND	\$ 350,000	\$ 350,000			\$ 350,000
20-52	HEPATITIS VACCINE	\$ 5,000	\$ 5,000			\$ 5,000
20-52	RESPIRATORY PROTECTION	\$ 39,000	\$ 39,000			\$ 39,000
	DEPARTMENT TOTAL	\$ 2,040,872	\$ 2,021,855			\$ 2,021,855
CORRECTIONS						
21-50	SALARIES - GENERAL	\$ 8,449,425	\$ 7,919,782	\$ (179,813)	\$ (257,716)	\$ 7,482,253
21-52	OPERATING EXPENSES	\$ 4,960,753	\$ 4,308,914		\$ (165,381)	\$ 4,143,533
21-54	CAPITAL OUTLAY-GENERAL	\$ 47,250	\$ 42,500		\$ (24,500)	\$ 18,000
	DEPARTMENT TOTAL	\$ 13,457,428	\$ 12,271,196			\$ 11,643,786
EMERGENCY SERVICES						
22-50	SALARIES - GENERAL	\$ 1,184,918	\$ 1,173,706	\$ (26,810)		\$ 1,146,896
22-52	OPERATING EXPENSES	\$ 588,733	\$ 498,370		\$ (11,781)	\$ 486,589
22-54	CAPITAL OUTLAY-GENERAL	\$ 45,415	\$ 12,520			\$ 12,520
	DEPARTMENT TOTAL	\$ 1,819,066	\$ 1,684,596			\$ 1,646,005
PROTECTION OF ANIMALS						
23-52	CONTRACTUAL SERVICES	\$ 326,633	\$ 295,010		\$ (44,252)	\$ 250,758
	DEPARTMENT TOTAL	\$ 326,633	\$ 295,010			\$ 250,758
PUBLIC WORKS						
24-50	SALARIES-GENERAL	\$ 593,468	\$ 517,288	\$ (14,854)		\$ 502,434
24-52	OPERATING EXPENSE	\$ 31,700	\$ 40,300		\$ (2,070)	\$ 38,230
24-54	CAPITAL OUTLAY-GENERAL	\$ 8,056	\$ 16,355		\$ (6,115)	\$ 10,240
	DEPARTMENT TOTAL	\$ 633,224	\$ 573,943			\$ 550,904

Account #	Description	Approved Budget 2008-2009	Adopted Budget 2009-2010	Second Budget Amendment	Third Budget Amendment	Amended 2009-2010 Budget
25-52	SANITATION WATER & SEWER FRUITLAND WATER & SEWER DEPARTMENT TOTAL	\$ 179,136 \$ 179,136	\$ 179,086 \$ 179,086			\$ 179,086 \$ 179,086
26-50	WEED CONTROL SALARIES-GENERAL DEPARTMENT TOTAL	\$ 3,500 \$ 3,500	\$ 3,000 \$ 3,000		\$ (450)	\$ 2,550 \$ 2,550
27-50 27-52 27-54	MOSQUITO CONTROL SALARIES-GENERAL OPERATING EXPENSES CAPITAL DEPARTMENT TOTAL	\$ 109,235 \$ 26,500 \$ 21,000 \$ 156,735	\$ 98,350 \$ 42,350 \$ 500 \$ 141,200	\$ (888)	\$ (6,353)	\$ 97,462 \$ 35,997 \$ 500 \$ 133,959
28-52	GYPSY MOTH CONTROL OPERATING EXPENSES DEPARTMENT TOTAL	\$ 3,000 \$ 3,000	\$ 2,700 \$ 2,700		\$ (405)	\$ 2,295 \$ 2,295
29-52	SCHOOL BLDG COMM OPERATING EXPENSES DEPARTMENT TOTAL	\$ 1,000 \$ 1,000	\$ 900 \$ 900		\$ (450)	\$ 450 \$ 450
30-52 30-52 30-52	BOARD OF EDUCATION (see Exhibit "A" for category breakout) OPERATING EXPENSES BOND PRINCIPAL BOND INTEREST DEPARTMENT TOTAL	\$ 50,204,655 \$ 5,741,307 \$ 3,241,811 \$ 59,187,773	\$ 50,781,711 \$ 6,581,896 \$ 3,909,100 \$ 61,272,707			\$ 50,781,711 \$ 6,581,896 \$ 3,909,100 \$ 61,272,707
31-52	COMMUNITY COLLEGE GRANT(S) DEPARTMENT TOTAL	\$ 4,286,365 \$ 4,286,365	\$ 4,072,136 \$ 4,072,136		\$ (610,820)	\$ 3,461,316 \$ 3,461,316
32-52	PUBLIC LIBRARY OPERATING EXPENSES DEPARTMENT TOTAL	\$ 1,648,477 \$ 1,648,477	\$ 1,483,477 \$ 1,483,477		\$ (254,079)	\$ 1,229,398 \$ 1,229,398

Account #	Description	Approved Budget 2008-2009	Adopted Budget 2009-2010	Second Budget Amendment	Third Budget Amendment	Amended 2009-2010 Budget
TRI COUNTY COUNCIL/Shore Transit						
33-52	GRANT - Operating	\$ 333,000	\$ 350,000		\$ (50,000)	\$ 300,000
33-52	GRANT - Mandate	\$ 10,000	\$ 10,000			\$ 10,000
33-52	GRANT - Capital	\$ 40,000	\$ -			\$ -
33-52	GRANT - Facility	\$ 41,435	\$ -			\$ -
	DEPARTMENT TOTAL	\$ 424,435	\$ 360,000			\$ 310,000
PUBLIC HEALTH OPERATING						
34-50	SALARIES-GENERAL	\$ 164,579	\$ 164,579	\$ (3,439)	\$ (2,868)	\$ 158,272
34-52	OPERATING EXPENSES	\$ 3,777,082	\$ 3,283,042		\$ (42,675)	\$ 3,240,367
34-52	NON-MATCHING	\$ 37,100	\$ -			\$ -
	DEPARTMENT TOTAL	\$ 3,978,761	\$ 3,447,621			\$ 3,398,639
EXTENSION SERVICE						
36-52	OPERATING EXPENSES	\$ 112,198	\$ 100,978		\$ (15,147)	\$ 85,831
	DEPARTMENT TOTAL	\$ 112,198	\$ 100,978			\$ 85,831
COMMUNITY ACCESS CHANNEL						
37-52	GRANT(S)	\$ 96,000	\$ 86,400		\$ (12,960)	\$ 73,440
37-52	CAPITAL	\$ 35,000	\$ 31,500		\$ (4,725)	\$ 26,775
	DEPARTMENT TOTAL	\$ 131,000	\$ 117,900			\$ 100,215
ECONOMIC DEVELOPMENT						
38-52	GRANT(S)	\$ 138,475	\$ 124,627		\$ (18,694)	\$ 105,933
	DEPARTMENT TOTAL	\$ 138,475	\$ 124,627			\$ 105,933
PENSIONS & RETIREMENT						
40-51	SOCIAL SECURITY	\$ 1,979,595	\$ 1,982,778		\$ (46,102)	\$ 1,936,676
40-51	FUNDED RETIRE/PENSION	\$ 2,859,676	\$ 1,006,088		\$ (800,108)	\$ 205,980
40-51	FUNDED OPEB LIABILITY	\$ 1,056,157	\$ -			\$ -
40-51	PROVISION FOR COMP ABS	\$ -	\$ -			\$ -
	DEPARTMENT TOTAL	\$ 5,895,428	\$ 2,988,866			\$ 2,142,656

Account #	Description	Approved Budget 2008-2009	Adopted Budget 2009-2010	Second Budget Amendment	Third Budget Amendment	Amended 2009-2010 Budget
HOSPITAL & DISABILITY						
41-52	HOSPITALIZATION	\$ 4,576,068	\$ 5,543,437			\$ 5,543,437
41-52	DISABILITY	\$ 74,762	\$ 77,692			\$ 77,692
41-52	UNEMPLOYMENT COMP	\$ 37,109	\$ 89,532		\$ 15,000	\$ 104,532
41-52	DEATH BENEFITS/LIFE INS	\$ 63,876	\$ 73,658			\$ 73,658
41-52	BLOOD BANK	\$ 1,150	\$ 1,150			\$ 1,150
41-52	FLEX SPENDING	\$ -	\$ 4,500			\$ 4,500
	DEPARTMENT TOTAL	\$ 4,752,965	\$ 5,789,969			\$ 5,804,969
WORK COMP/LIABILITY INS						
42-52	WORKERS COMP	\$ 1,490,336	\$ 601,736		\$ (50,000)	\$ 551,736
42-52	ARBITRAGE	\$ -	\$ -			\$ -
42-52	LIABILITY INSURANCE	\$ 750,000	\$ 800,000			\$ 800,000
	DEPARTMENT TOTAL	\$ 2,240,336	\$ 1,401,736			\$ 1,351,736
DEBT RETIREMENT						
43-52	BOND PRINCIPAL	\$ 2,115,068	\$ 1,779,330			\$ 1,779,330
43-52	BOND INTEREST	\$ 778,551	\$ 735,767			\$ 735,767
43-52	AGENT FEES	\$ 45,000	\$ 40,000			\$ 40,000
	DEPARTMENT TOTAL	\$ 2,938,619	\$ 2,555,097			\$ 2,555,097
CONTINGENCY						
46-52	CONTINGENCY	\$ 809,531	\$ 500,000		\$ (46,568)	\$ 453,432
46-52	CONTRIBUTION TO ROADS	\$ 300,000	\$ 446,800			\$ 446,800
46-52	CAPITAL PROJECTS RESERVE	\$ -	\$ -			\$ -
46-52	SELF INSURANCE SINKING FUND	\$ -	\$ -			\$ -
46-52	APPROP. OPERT. RESERVE	\$ -	\$ -			\$ -
	DEPARTMENT TOTAL	\$ 1,109,531	\$ 946,800			\$ 900,232
LOCAL MANAGEMENT BOARD						
54-52	OPERATING EXPENSES	\$ 43,392	\$ 33,744		\$ (5,062)	\$ 28,682
	DEPARTMENT TOTAL	\$ 43,392	\$ 33,744			\$ 28,682
RECREATION						
60-50	SALARIES-GENERAL	\$ 1,434,433	\$ 1,359,946	\$ (34,952)	\$ (25,500)	\$ 1,299,494
60-52	OPERATING EXPENSES	\$ 491,230	\$ 491,192	\$	\$ (49,500)	\$ 441,692
60-54	CAPITAL OUTLAY-GENERAL	\$ 47,000	\$ -			\$ -
	DEPARTMENT TOTAL	\$ 1,972,663	\$ 1,851,138			\$ 1,741,186

Account #	Description	Approved Budget 2008-2009	Adopted Budget 2009-2010	Second Budget Amendment	Third Budget Amendment	Amended 2009-2010 Budget
YOUTH & CIVIC CENTER						
61-52	OPERATING EXPENSES	\$ 516,969	\$ 441,969		\$ (217,000)	\$ 224,969
	DEPARTMENT TOTAL	\$ 516,969	\$ 441,969			\$ 224,969
COMMUNITY GRANTS						
83-52	Community Grants	\$ -	\$ -			\$ -
	Red Cross	\$ -	\$ -			\$ -
	Mandate - Municipal Shares Tax	\$ 21,209	\$ 21,209			\$ 21,209
	DEPARTMENT TOTAL	\$ 21,209	\$ 21,209			\$ 21,209
TEEN ADULT CENTER/Dove Point						
84-52	GRANT(S)	\$ 61,363	\$ 61,363			\$ 61,363
	DEPARTMENT TOTAL	\$ 61,363	\$ 61,363			\$ 61,363
MAINT OF AGED IN COMM						
85-52	GRANT(S)	\$ 106,035	\$ 122,150			\$ 122,150
85-52	Capital - Facility only	\$ -	\$ -			\$ -
	DEPARTMENT TOTAL	\$ 106,035	\$ 122,150			\$ 122,150
COMMISSION ON AGING						
86-52	OPERATING EXPENSES	\$ 500	\$ 450			\$ 450
	DEPARTMENT TOTAL	\$ 500	\$ 450			\$ 450
LIFE CRISIS CENTER						
87-52	GRANT(S)	\$ 15,000	\$ 13,500			\$ 13,500
	DEPARTMENT TOTAL	\$ 15,000	\$ 13,500			\$ 13,500
TOTAL		\$129,535,922	\$ 124,628,442	\$ (602,523)	\$ (3,323,846)	\$ 120,702,072

EXHIBIT "A"

Board of Education Operating Budget by Category Fiscal Year 2010

Category	Total Budget	BOE Request: \$50,781,711	Adopted Budget \$ 50,781,711
Administration	\$ 5,291,790	\$ 1,458,093	\$ 1,458,093
School Management & Support	\$ 12,063,231	\$ 3,323,887	\$ 3,323,887
Instructional Salaries & Wages	\$ 72,831,660	\$ 20,067,942	\$ 20,067,942
Textbooks & Instructional Supplies	\$ 4,138,483	\$ 1,140,312	\$ 1,140,312
Other Instructional Costs	\$ 4,962,824	\$ 1,367,450	\$ 1,367,450
Special Education	\$ 18,708,134	\$ 5,154,815	\$ 5,154,815
Student Personnel Services	\$ 2,350,338	\$ 647,609	\$ 647,609
Student Health Services	\$ 1,489,784	\$ 410,493	\$ 410,493
Student Transportation Services	\$ 8,657,463	\$ 2,385,466	\$ 2,385,466
Operation of Plant	\$ 11,617,712	\$ 3,201,129	\$ 3,201,129
Maintenance of Plant	\$ 3,056,204	\$ 842,103	\$ 842,103
Fixed Charges	\$ 31,416,851	\$ 8,656,559	\$ 8,656,559
Food Services	\$ 750,000	\$ 206,654	\$ 206,654
Community Services	\$ 243,062	\$ 66,973	\$ 66,973
Capital Outlay	\$ 6,722,194	\$ 1,852,225	\$ 1,852,225
TOTALS	\$ 184,299,730	\$ 50,781,711	\$ 50,781,711

EXHIBIT "B"

CAPITAL IMPROVEMENT BUDGET FY2010 - REVISED - AMENDMENT #1

Project	Amount	Other Funding
Contingency	\$ 300,000	
Wor-Wic Community College - Allied Health Building	\$ 3,666,687	\$ 18,263,331
Public Works - West Side Collector	\$ 1,600,000	
Board of Education - Northwestern Elementary HVAC	\$ 1,480,000	\$ 4,440,000
Board of Education - Bennett Middle A/E/CM Fees	\$ 2,865,000	
Board of Education - Bennett Middle Construction	\$ 5,000,000	
Board of Education - Bennett High Construction	\$ 9,635,000	\$ 13,170,000
Recreation & Parks - WY&CC Parking Acq & Dev	\$ 4,100,000	\$ 1,400,000
Recreation & Parks - WY&CC restoration	\$ 1,300,000	\$ 1,300,000
Recreation & Parks - Nanticoke Harbor Jetties		\$ 1,850,000
Recreation & Parks - Cedar Hill & Nanticoke Harbor Reconstr.		\$ 99,000
Recreation & Parks - Riverside Boat Ramp		\$ 99,000
Airport - Runway 14-32 Extension (Phase 2)	\$ 128,750	\$ 5,021,250
LESS FUNDING FROM OTHER SOURCES		
Airport - Runway 14-32 Extension (Phase 2)	\$ (128,750)	
Recreation & Parks - WY&CC Parking Acq & Dev	\$ (4,100,000)	
Recreation & Parks - WY&CC restoration	\$ (1,300,000)	
TOTAL	\$ 24,546,687	\$ 45,642,581

EXHIBIT "C" - Governmental and Enterprise Funds

	FY2010 Budget	Second Budget Amendment	Third Budget Amendment	Amended 2009-2010 Budget
	Roads			
Revenue	\$ 6,180,939		\$ (509,313)	\$ 5,671,626
Salaries	\$ (2,066,242)	\$ 46,457	\$ 79,782	\$ (1,940,003)
Operating	\$ (3,604,411)		\$ 383,074	\$ (3,221,337)
Capital	\$ (510,286)			\$ (510,286)
Total Exp	\$ (6,180,939)	\$ 46,457	\$ (46,457)	\$ (5,671,626)

	Airport			
Revenue	\$ 1,000,467			\$ 1,000,467
Salaries	\$ (302,347)	\$ 6,621		\$ (295,726)
Operating	\$ (683,120)		\$ (6,621)	\$ (689,741)
Capital	\$ (15,000)			\$ (15,000)
Total Exp	\$ (1,000,467)			\$ (1,000,467)

	Nursing Home			
Revenue	\$ 8,829,591			\$ 8,829,591
Nursing	\$ (4,129,987)			\$ (4,129,987)
Operating	\$ (4,481,472)			\$ (4,481,472)
Capital	\$ (113,210)			\$ (113,210)
Total Exp	\$ (8,724,669)			\$ (8,724,669)

	Convention & Visitors Bureau			
Revenue	\$ 861,153		\$ 33,161	\$ 894,314
Salaries	\$ (353,069)	\$ 6,839		\$ (346,230)
Operating	\$ (491,084)		\$ (40,000)	\$ (531,084)
Capital	\$ (17,000)			\$ (17,000)
Total Exp	\$ (861,153)			\$ (894,314)

	FY2010 Budget	Second Budget Amendment	Third Budget Amendment	Amended 2009-2010 Budget
	Solid Waste			
Revenue	\$ 6,405,000			\$ 6,405,000
Salaries	\$ (1,859,137)	\$ 31,429	\$ (45,000)	\$ (1,872,708)
Operating	\$ (3,576,363)		\$ 13,571	\$ (3,562,792)
Capital	\$ (969,500)			\$ (969,500)
Total Exp	\$ (6,405,000)			\$ (6,405,000)

	Electrical Board			
Revenue	\$ 23,740			\$ 23,740
Note: Electrical Board has 2-yr revenue cycle				
Salaries	\$ (31,808)	\$ 734		\$ (31,074)
Operating	\$ (15,453)			\$ (15,453)
Capital	\$ -			\$ -
Total Exp	\$ (47,261)	\$ 734		\$ (46,527)

	Youth & Civic Center			
Revenue	\$ 1,924,736		\$ (135,000)	\$ 1,789,736
Salaries	\$ (893,556)	\$ 21,356	\$ 8,000	\$ (864,200)
Operating	\$ (1,027,180)		\$ 103,144	\$ (924,036)
Capital	\$ (4,000)		\$ 2,500	\$ (1,500)
Total Exp	\$ (1,924,736)			\$ (1,789,736)

	Local Management Board			
Revenue	\$ 1,678,401		\$ (9,137)	\$ 1,669,264
County Grant	\$ 33,744		\$ (5,062)	\$ 28,682
Total Rev	\$ 1,712,145			\$ 1,697,946
Salaries	\$ (379,151)	\$ 9,137		\$ (370,014)
Operating	\$ (1,332,994)		\$ 5,062	\$ (1,327,932)
Total Exp	\$ (1,712,145)			\$ (1,697,946)