



BOARD OF COUNTY COMMISSIONERS FREDERICK COUNTY, MARYLAND

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April 23, 2009

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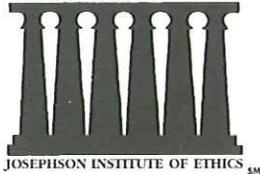
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CHARACTER COUNTS!



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COUNTS! Coalition, a project of the
Josephson Institute of Ethics.
www.charactercounts.org

Via e-mail per request

Mr. Anthony L. South, Executive Director
Office of the Maryland State Board of Education
200 West Baltimore Street
Baltimore, MD 21201

Dear Mr. South:

The following answers are provided to the questions you posed in an e-mail dated Monday, April 20, 2009. Since most of this information was not initially requested in the maintenance of effort ("MOE") waiver process, Frederick County ("County") has taken the liberty of attaching additional exhibits in order to answer the following questions.

- 1. Identify the document(s) and page number(s) in the County's waiver request materials that show the cuts or reductions the County has made in county funded public programs, other than to the Board of Education.**

At the time of submission of the waiver request, as well as at the current time, Frederick County Government ("FCG") has not completed the budget process and has not yet proposed a balanced budget, with or without the requested MOE waiver, for FY 2010.

Please find attached an additional exhibit (#15) that lists all expenditure reductions taken to-date to balance FY 2010. Further detail by program is provided in additional Exhibit #16, as noted below.

- 2. If applicable, identify the document(s) and page number(s) in the County's waiver request materials that contain any comparison analysis of the proportion of cuts to county funded programs and to the proposed cut to the Board of Education.**

Please find attached an additional exhibit (#16) that shows a comparison of the cuts to county funded programs and of current and proposed cuts to the Board of Education ("BOE").

3. Identify the document(s) and page number(s) in the County's waiver request materials showing that the County has furloughed any county employees in FY 09.

As of this date, FCG has not furloughed any employees in FY 2009. Neither has FCG successfully addressed the full impact of the revenue shortfall experienced to-date. Exhibit #7 shows that the FY 2009 deficit remains at \$2.5 million. FCG and the BOE are in continuing discussions regarding a return of unobligated operating and capital funding to resolve this deficit.

4. Identify the document(s) and page number(s) in the County's waiver request materials showing that the County has laid off any county employees in FY 09.

Subsequent to the filing of the waiver request, FCG has laid off three (3) employees. In addition, three (3) employees have been or will be transferred to fill vacant positions as their previous positions were/are eliminated.

In addition, 116 positions that have become vacant during this fiscal year have been frozen, heavily impacting numerous program areas. Most of these positions will remain frozen in FY 2010 and these reductions are included in the program cuts shown in Exhibit #16. An additional Exhibit #17 is provided listing each of these positions.

5. Identify the document(s) and page number(s) in the County's waiver request materials that shows the County has reduced or eliminated salary or benefit raises for county employees.

Although not shown in the original submission, new Exhibit #15 notes that all salary increases were eliminated for FY 2010. This was the first step in the budget development process that began in November 2008. In addition, health benefits have since been reduced (Exhibit #2 and #16); and tuition reimbursement was reduced (Exhibit #16). Discussions of furlough days remain on the table.

6. Identify the document(s) and page number(s) in the County's waiver request materials showing the amount of the County's "rainy day" funds.

The term "rainy day" funds" is not defined and FCG is not aware of any generally accepted definition of the term. The words themselves suggest a fund that could be spent under some unusual circumstances (a "rainy day"). If this is the intended meaning of this term, then FCG has no "rainy day fund." State law does require FCG to maintain an "unappropriated, undesignated general fund balance". Public Local Law for Frederick County, Frederick County Code Section 2-7-1 (a) (2). (Exhibit #14) This sometimes has been referred to erroneously as a "rainy day fund." The County's budget for each fiscal year must include this "unappropriated, undesignated fund balance in the

amount of "5 percent of the general fund expenditures and transfers to the Board of Education and the Frederick Community College for the prior fiscal year." Section 2-7-1 (a)(2). Exhibit #11, FY2008 CAFR, pages 98-99. The unappropriated, undesignated general fund balance at 6/30/08 was \$20,973,351.

State law, the Public Local Law for Frederick County, Frederick County Code Section 2-7-10 (new Exhibit #18) requires the Board of County Commissioners to establish and maintain a Bond Rating Enhancement Reserve Fund ("BRERF"). This BRERF is not a "rainy day fund." This BRERF may only be spent if "necessary because of extreme exigent circumstances". See Section 1-8-405 (new Exhibit #19, p.2). The BRERF balance at 6/30/08 was \$4,978,637. See FY2008 CAFR, pages 98-99, Exhibit # 11.

7. If applicable, identify the document(s) and page number(s) in the County's waiver request materials containing any information about whether the "rainy day" funds can be accessed for payment of the County's MOE.

See Answer to #6. In addition, State Law, Section 2-7-1 (a) (2) shows that there is no mechanism for FCG to access the unappropriated, undesignated general fund balance. This is further stated in the waiver request letter on the bottom of page 6 / top of page 7. An additional exhibit (#19) is provided to show that the BRERF, without substantive local legislative change, cannot be utilized to address revenue shortfalls.

8. Identify the document(s) and page number(s) in the County's waiver request materials showing the difference between the County's budget projections and actual expenditures over the last three years.

An additional exhibit (#20) is provided to show the difference between the County's budgeted and actual expenditures for fiscal years 2006, 2007 and 2008. Exhibits #9 (p. 40-45), #10 (p. 40-45), and #11 (p. 40-45) provide further detail.

9. Identify the document(s) and page number(s) in the County's waiver request materials showing that the County discussed with the Board of Education:

(a) the impact the reduction in funding would have for the school budget; and

FCG has discussed with the BOE the FY2010 budget deficit, the cuts the County has proposed and adopted to-date, and the desire for the BOE to participate in those cuts. The BOE has related possible impacts on several occasions, most recently at a joint meeting, Tuesday, April 21, 2009.

(b) the impact on the LEA's ability to meet MOE requirements for federal education dollars (i.e., Title I, IDEA, and Carl Perkins).

FCG is not aware of the MOE requirements, if any, for federal education dollars. In discussions described above, the BOE did not make FCG aware of such requirements. Further, the BOE's response to the waiver request, dated April 9, 2009, does not reference an impact on their ability to meet such MOE requirements.

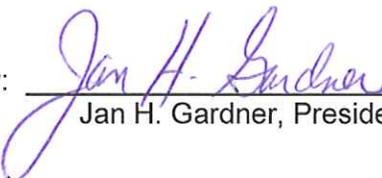
10. Identify the document(s) and page number(s) in the County's waiver request materials showing any analysis regarding consequences on the Board of Education's ability to meet the MOE required for federal programs (i.e., Title I, IDEA, Carl Perkins) if the State Board grants the County's waiver request.

FCG is not aware of the MOE requirements, if any, for federal education dollars. In discussions described in answer to #9 above, the BOE did not make FCG aware of such requirements. Further, the BOE's response to the waiver request, dated April 9, 2009, does not reference an impact on their ability to meet such MOE requirements.

The Board of County Commissioners appreciates your consideration of the information as outlined in this letter and in the attached supporting documentation. Please feel free to contact me (301-600-3190) or Mr. John Kroll (301-600-1117) should you have any questions regarding this matter.

Sincerely,

BOARD OF COUNTY COMMISSIONERS
OF FREDERICK COUNTY, MARYLAND

By: 
Jan H. Gardner, President

JHG/JRK/jmg
Attachments

cc: Board of County Commissioners
Ronald A. Hart, County Manager
Barry L. Stanton, Assistant County Manager
John R. Kroll, Director, Finance Division
Michael J. Gastley, Budget Officer, Budget Office, Finance Division

FY2010 Reductions in County Programs

Eliminate all salary increases (step & reclasses; NO Cola)	4,800,000
General Operating unallocated pool (-0-)	2,175,181
County OPEB Trust (remain at '09 level)	3,487,949
BOE OPEB (remain at '09 level)	4,040,800
Bond Enhancement (remain at -0-)	500,000
Transfer to Ag. Preservation (remain at \$500k)	500,000
Housing Initiative Fund (no funding)	725,000
BOCC Contingency (\$400k - \$129k)	271,000
Tax Equity (remain at '09 level)	1,137,349
Adjust CIP Pay-Go	10,000,000
Reduce Fleet rates	300,000
Adjust Health benefits; phase in new PPO rates	2,150,000
Reduce Permitting & Development Review appropriation	400,000
County Picnic/Service awards	45,000
Debt Service adjustment	1,500,000
Adjusted Operating cost from related CIP projects	775,000
Keep equivalent # and \$ of frozen positions from FY 2009	3,000,000
Reduce LOSAP due to limited tuition reimbursements	100,000
Reduce tuition reimbursements by 50%	120,000
Further CIP pay-go reductions	4,020,000
Budget reductions from 3% and 5% worksheets (further detail on following pages of this exhibit)	4,500,000
	44,547,279

3% 5% Reductions

Exhibit #15

Dept.	Description	Reduction
BOARD OF COUNTY COMMISSIONERS		
	Interpreters, Sign Language	9,000
	Office Supplies	3,000
	Non-Capital Equipment	600
	Staff Mileage	600
	Board Functions/Expenses	2,100
	Travel Training	1,000
	BOCC Expense Account - reduce by \$500 each to total \$2,500	2,500
COUNTY MANAGER		
	Homeland Security	40,000
	Advertising	10,000
	Non-Capital Equipment	2,500
	Office Supplies	1,000
COUNTY ATTORNEY		
	Contracted Services	25,000
HUMAN RESOURCES		
	Senior HR Analyst 0.49 FTE	29,500
HUMAN RESOURCES Non-Departmental		
	Advertising	27,326
IIT	Director's Choice	260,603
	PC Replacements	
	Computer Supplies	
	Consultant	
	Travel/Training	
	Noncapital Equipment	
	Admin. Specialist III (<i>Vacant</i>).	40,989
OFFICE OF ECONOMIC DEVELOPMENT		
	Reduce Part-time interns	20,234
	Travel Training	4,678
	Staff Mileage	2,500
	Office Supplies	2,500
	Non-capital Equipment	500
	Wireless Communications	2,000
	Telephone	2,000
	Legal Services	500
	Contracted Services	500
	Advertising	4,250
	Marketing	4,250
	Subgrants	2,500
	Dues/Subscriptions	5,500
FINANCE		
	Accountant II	68,257
INTERNAL AUDIT		
	Travel/Training	1,000
	Office Supplies	450

3% 5% Reductions

Exhibit #15

Dept.	Description	Reduction
JUDICIAL		
	Circuit Court/Clerk Court Salary	12,000
ORPHAN'S COURT		
	Orphans Judge Expense - Grimes	300
	Orphans Judge Expense - Tregoning	300
	Orphans Judge Expense - May	300
SHERIFF		
	Administration - various adjustments net to \$721 and \$3,121	721
	Courthouse Security - Sergeant - Sworn vacant position	81,931
	Courthouse Security - various adjustments net to \$4,207 and \$17,407	4,207
	Operations - Deputy positions - (<i>Vacant</i>)	445,879
	Operations - various adjustments net to \$433,608 and \$602,574	200,000
	Operations - Capital Outlay	5,180
	Detention Center - 1 Sergeant, 2 Corporal positions (<i>currently vacant</i>)	294,616
	Detention Center - fit testing	30,301
	Detention Center - interpreting	10,000
	Detention Center - training	50,000
	Work Release - Correctional Officer & PT Warehouse Officer	101,713
FIRE & RESCUE SERVICES - Revised 4/01		
	Support Services - Medical Supplies	25,000
	Fire Marshal - Overtime	17,000
	Volunteer F&R - Gasoline	27,324
	Volunteer F&R - Non Expendable Supplies	100,000
EMERGENCY MANAGEMENT		
	Contracted Services	1,500
	Equipment Maint/Repairs	500
	Advertising	500
	Travel/Training	3,000
	Staff Mileage	800
	Dues/Subscriptions	500
	Office Supplies	1,509
	Computer Supplies	500
	Uniforms	400
	Non Capital Equipment	1,500
EMERGENCY COMMUNICATIONS		
	Systems Manager - frozen in place of Emerg Comm Spec - \$20,332 to Contract Services	61,581
	Equipment Maint/Repairs	25,000
	Dispatch Telephone Maint	400
	Emer Comm Lightning Damage	600
	Radio Maintenance	22,000
	Buildings/Property Rental	13,300
	Wireless Communications	2,500
	Travel/Training	22,000
	Staff Mileage	2,000
	Dues/Subscriptions	1,153
	Office Supplies	12,500
	Uniforms	24,930
	Computer Software	500
	Noncapital Equipment	4,500

Dept.	Description	Reduction
EMERGENCY PREPAREDNESS		
	Interpreter Sign Language	200
	Equipment Maint/Repairs	4,000
	Radio Maintenance	1,000
	Wireless Communications	2,500
	Postage	268
	Printing	500
	Travel/Training	2,000
	Staff Mileage	1,200
	Office Supplies	500
	Computer Supplies	500
	Program Supplies	1,500
	Small Tools	100
	Uniforms	500
	Emerg Mgmt Has Mat Supplies	5,000
	Non Capital Equipment	550
ANIMAL CONTROL		
	operating expenses	1,237
PLANNING		
	Principal Planner I & Planner I <i>(Both Vacant)</i>	147,429
	Telephone Base/Activity	250
	Office Supplies	250
PUBLIC WORKS		
ADMINISTRATION		
	Contracted Services	2,000
	Travel/Training	1,000
	Meals	100
	Office Supplies	100
HIGHWAY OPERATIONS		
	Administration Programs	39,000
	Traffic & Safety Management Prog.	35,100
	Pavement Management Program	20,000
	Bridge Management Program	10,000
	Roadside Drainage Program	30,000
	Roads Traffic Calming	25,000
	Gravel Roads Program	50,000
	Stabilized Roads Program	510,803
	Safety Spot Improvements	
	Guardrail	25,000
PROGRAM DEVELOPMENT & MGMT		
	Project Manager I & Proj. Mgr. II <i>(Both Vacant)</i>	50,068
	Contract Services	5,933
CONSTRUCTION MANAGEMENT		
	Inspector I, Roads & Bridge Prog. <i>(Vacant)</i>	28,106
	Construction Mgr, Pavement Mgt Prog. <i>(Vacant)</i>	29,428
	Inspector, Vertical Program <i>(Vacant)</i>	21,072
	Holiday Pay	25,198
	Various Operating Accounts	7,310
	Travel/Training	22,200

3% 5% Reductions

Exhibit #15

Dept.	Description	Reduction
PARKS AND RECREATION		
	Laborer I (<i>Vacant</i>)	39,001
	Park Ranger (<i>Vacant</i>)	29,213
	Part-time Seasonal Laborers	9,726
	Storm Water Pond Maintenance	5,000
	Travel & Training	5,263
	Dues & Subscriptions	749
	Commission Functions/Expense	1,250
	Parks Tuition Assistance	5,000
	Office Supplies	5,361
	Program/Activity Supplies	1,500
	Recreation Council Materials	1,500
	Books/Publications/Brochures	2,000
MANAGEMENT SERVICES		
MAINTENANCE		
	Reduce natural gas budgets	244,208
	Reduce electricity budgets	151,343
FACILITY SERVICES - CUSTODIAL		
	Eliminate non-capital equip for 30 N. Market St	7,300
	Reduce funding for custodial svcs for Thurmont library	17,000
	Eliminate funding for contracts for 8 E. Second St.	7,000
	Reduce custodial supplies at various bldgs	7,650
FACILITY SERVICES - WAREHOUSE		
	10 Fund various departments fuel delivery cost reduction	30,243
HEALTH SERVICES		
ADMINISTRATION		
	State Fiscal Clerk Supervisor (<i>Vacant</i>)	37,592
	Move 16% State Admin staff to a grant (<i>Filled</i>)	12,133
	Convert State Office Secretary II to non-benefitted contractual position.	23,607
SCHOOL HEALTH		
	3 HRT I	67,727
	Reduce Summer School Staff	38,653
	Telephone	50
	Mileage	300
	Office Supplies	400
	Postage	30
	Printing	170
	Travel/Training	700
SCOTT KEY CENTER		
	Vacant driver aide position	33,703
	Vocational Training Aide	29,786
	Contracted Services	6,602

3% 5% Reductions

Exhibit #15

Dept.	Description	Reduction
CITIZENS SERVICES		
ADMINISTRATION		
	Dues/Subscriptions	1,300
	Equip. Maintenance/Repair	50
	Telephone Private Line	700
	Printing	500
	Travel/Training	3,500
	Staff Mileage	250
	Office Supplies	1,000
	Food	450
	Noncapital Equip	174
DEPARTMENT OF AGING		
	Admin. Spec. III, 1 FTE; Prog. Spec., .56 FTE. Both vacant.	68,040
FAMILY PARTNERSHIP		
	Family Partnership Aid	39,272
	Interpreter	12,783
	Wireless Communications	193
	Postage	100
	Staff Mileage	600
	Office Supplies	750
HEAD START		
	Staffing	81,822
HOUSING		
	Admin Spec V	3,807
	Tipping Fee Waiver	1,500
	Telephone	300
	Advertising	500
	Postage	300
	Travel/Training	1,250
	Staff Mileage	526
	Dues/Subscriptions	400
	Other Operating Expense	200
	Office Supplies	2,051
HOUSING GRANT		
	Admin Spec V	1,251
OFFICE OF CHILDREN & FAMILIES		
	Subgrants	15,000
CHILD ADVOCACY CENTER		
	Advertising	3,500
	Travel/Training	17,000
EXTENSION SERVICE		
	Pay State-eliminate Extension Program Assist. 4-H & reduce Labor & Assistance	9,688
	Telephone Base/Activity	834
GRANT IN AID AGENCIES		
	Reduction across the board for all agencies.	31,715

3% 5% Reductions

Exhibit #15

Dept.	Description	Reduction
NON-GOVERNMENTAL AGENCIES		
	Reduction across the board for all agencies.	43,549
INDEPENDENT AGENCIES		
	FREDERICK COMMUNITY COLLEGE	439,000
	FREDERICK COUNTY PUBLIC LIBRARY	
	Reduce Substitute Staff	12,000
	Contracted Services	11,000
	Equipment Maintenance/Repairs	3,100
	Advertising	5,000
	Printing	7,000
	Special Programs	5,000
	Office Supplies	5,000
	Copier Supplies	4,000
	Books/Publications/Brochures	116,419
	Dues/Subscriptions	2,500
	Binding/Rebinding Materials	500
	Periodicals	10,000
	Audio/Visual Supplies	92,931
	Computer Software	50,000
	Non-capital equipment	33,500
	Interpreters	5,000
	Telephone	2,000
	Wireless Communications	1,440
	Postage	2,000
	Travel/Training	5,000
	Staff Mileage	5,000
	Office Supplies	15,000
BOARD OF ELECTIONS		
	Postage	3,334
LIQUOR LICENSE		
	Operating	4,000
TRANSIT GRANT		
	Fuel	117,523
CITIZENS CARE AND REHABILITATION		
	Contract Services reduced by using PRNs	50,000
	Travel/Training	14,000
	Software support	23,000
	Postage , Printing, Supplies	17,000
	Utilities, maintenance	29,000

	Budget before Reductions	Reductions To Date	Percentage Reductions To-Date
County Departments			
Administration (BOCC, Manager, Attorney, HR)	4,865,298	(373,573)	-7.7%
Finance	6,924,867	(116,585)	-1.7%
Information Technology	7,665,184	(301,592)	-3.9%
Economic Development & Workforce Development	2,385,031	(51,912)	-2.2%
Judicial & State's Attorney	6,901,810	(12,900)	-0.2%
Sheriff & Detention Center	40,515,032	(1,564,799)	-3.9%
Fire & Rescue Services	8,214,454	(321,055)	-3.9%
Emergency Management	5,803,608	(360,057)	-6.2%
Animal Control	1,667,431	(1,237)	-0.1%
Planning	2,250,474	(147,929)	-6.6%
Public Works	18,929,139	(1,093,332)	-5.8%
Parks & Recreation	5,395,235	(181,151)	-3.4%
Management Services (Facilities, Maintenance)	11,381,709	(482,974)	-4.2%
Health Services	10,159,711	(346,555)	-3.4%
Transit	2,346,446	(125,240)	-5.3%
Citizen Services (Aging, Head Start, Housing, OCF, etc.)	8,334,181	(994,591)	-11.9%
Grant-in-Aid & Non-County Agencies	1,509,271	(75,264)	-5.0%
Independent Agencies			
Social Services	1,334,909	-	0.0%
Internal Audit	616,628	(1,450)	-0.2%
Liquor License Commission	259,375	(4,000)	-1.5%
Board of Elections	861,715	(3,334)	-0.4%
School for the Blind	2,000	-	0.0%
Libraries	9,316,103	(577,240)	-6.2%
Frederick Community College	14,696,046	(439,000)	-3.0%
Board of Education	233,687,406	(4,323,634)	-1.9%
Other			
Debt Service	33,087,611	(1,500,000)	-4.5%
Tax Equity (Payments to Municipalities)	8,530,780	(1,137,349)	-13.3%
Capital Projects	22,494,410	(14,020,000)	-62.3%
Agricultural Preservation	1,005,931	(500,000)	-49.7%
Citizens Care & Rehabilitation Center	2,487,201	(598,120)	-24.0%
Montevue Assisted Living Home	2,054,342	(19,522)	-1.0%
Permitting & Development Review	800,000	(696,588)	-87.1%
OPEB - County	7,950,451	(3,487,949)	-43.9%
OPEB - BOE	11,200,000	(4,040,800)	-36.1%
Contingencies (General, Snow Removal, Fuel Cost, etc)	3,100,000	(271,000)	-8.7%
Bond Enhancement Reserve	500,000	(500,000)	-100.0%
Indirect Cost Recovery	(5,560,000)	-	0.0%
Fleet maintenance rates spread throughout departments	300,000	(300,000)	-100.0%
Health Insurance cost share with employees	2,150,000	(2,150,000)	-100.0%
General Operating unallocated pool	2,175,181	(2,175,181)	-100.0%
Operating costs from newly completed CIP projects - reduced due to project delays	775,000	(775,000)	-100.0%
Salary increase (step, reclasses only; NO COLA was ever contemplated)	4,800,000	(4,800,000)	-100.0%
TOTAL	503,873,970	(48,870,913)	-9.7%
Current status (deficit of \$11.92M remaining)			
County without BOE	270,186,564	(44,547,279)	-16.5%
BOE	233,687,406	(4,323,634)	-1.9%
Status if waiver granted and remainder of \$11.92M deficit balanced by County			
County without BOE	270,186,564	(47,467,279)	-17.6%
BOE	233,687,406	(13,323,634)	-5.7%
Status if waiver denied and entirety of \$11.92M deficit balanced by County			
County without BOE	270,186,564	(56,467,279)	-20.9%
BOE	233,687,406	(4,323,634)	-1.9%
Notes: BOE budget amounts (not reductions) include both cash and in-kind support			
BOE beginning budget included 52.5% of their base budget increase per a long-standing agreed upon funding formula.			
Reductions to-date include eliminating this increase and lowering funding to MOE.			

Vacant Frozen Positions

Exhibit #17

DEPARTMENT	POSITION/TITLE	FTE
County Manager	Administrative Coordinator	1.000
Human Resources	Senior HR Analyst	0.490
Human Resources	Senior HR Analyst	NA
Sheriff - Administration	Constable II	1.000
Sheriff - Courthouse Security	Sergeant	1.000
Sheriff - Law Enforcement	Deputy Sheriff	1.000
Sheriff - Law Enforcement	Deputy Sheriff	1.000
Sheriff - Law Enforcement	Deputy Sheriff	1.000
Sheriff - Law Enforcement	Deputy Sheriff	1.000
Sheriff - Law Enforcement	Sergeant	1.000
Sheriff - Law Enforcement	Deputy Sheriff	1.000
Sheriff - Law Enforcement	Deputy Sheriff	1.000
Sheriff - Law Enforcement	Chief, Victim Witness Program	1.000
Sheriff - Law Enforcement	Deputy Sheriff	1.000
Sheriff - Law Enforcement	Admin. Spec. III	1.000
Frederick County Adult Detention Center	CO (previously Corporal)	1.000
Frederick County Adult Detention Center	Sergeant	1.000
Frederick County Adult Detention Center	CO (previously Corporal)	1.000
Central Booking	Correctional Officer	1.000
Central Booking	Correctional Officer	1.000
Alternative Sentencing	Correctional Officer	1.000
Work Release Center	Correctional Officer	1.000
Work Release Center	PT Warehouse/Logistics Officer	PT
Work Release Center	Correctional Off - 1st Class	1.000
Treasurer	Collection Specialist II	1.000
Accounting	Accountant II	1.000
Planning & Zoning	Planner II, Comp Dev Review	1.000
Planning & Zoning	Prin Planr II, Comp Dev Rev	1.000
Planning & Zoning	GIS Specialist I	1.000
DPW - Highway Operations	Laborer III	1.000
DPW - Construction Management	Construction Manager I	1.000
DPW - Construction Management	Inspector II	1.000
DPW - Construction Management	Construction Manager I	1.000
DPW - Construction Management	Inspector III	1.000
DPW - Project Management	Proj. Mgr. II	1.000
DPW - Project Management	Project Manager I	1.000
DPW - Project Management	Project Manager II	1.000
DPW - Project Management	Project Manager IV	1.000
Parks & Recreation	Park Ranger	1.000
Parks & Recreation	Admin. Spec. IV	1.000
Parks & Recreation	Laborer I	1.000
Nature Center Program	Park Naturalist 3mos.	1.000
Nature Center Program	Asst. Pk Naturalist 3mos.	1.000
Maintenance	Lead Bldg Tech II 8mos	1.000
School Health	Health Room Tech I	0.875
School Health	Health Room Tech I	0.875
School Health	Health Room Tech I	0.875
SKC Day Center	Driver Aide	1.000
SKC Day Center	Coordinator, Vocational Svcs	1.000

Vacant Frozen Positions

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DEPARTMENT	POSITION/TITLE	FTE
SKC Day Center	Vocational Training Aide	0.930
Department of Aging	Admin. Spec. III	0.800
Transit	Admin. Spec. III	0.070
Transit	Admin. Spec. II	0.040
Transit	Utility Person	0.080
Fire & Rescue	Logistics Specialist	1.000
Emergency Communications	Emerg Comm Spec I	1.000
Emergency Communications	System Manager	1.000
Emergency Preparedness	Emg Mgmt Plnr II	1.000
IIT	Admin. Spec. III	1.000
Library (No Benefits - P/T < 50%)	Circulation Clerk	0.490
Library (County Funded Retirement)	Library Assoc. II	1.000
Library (County Funded Retirement)	Library Assoc. II	1.000
Library (No Benefits - P/T < 50%)	Circulation Clerk	0.490
Library (County Funded Retirement)	Lib Systems Coordinator	1.000
Library (No Benefits - P/T < 50%)	Circulation Clerk	0.490
Dept of Aging - Grants	Program Specialist	0.560
Dept of Aging - Grants	Program Specialist	0.440
Dept of Aging - Grants	Admin. Spec III.	0.200
Family Partnership - Grants	Family Partnership Aide	1.000
Workforce Services - Grant	Coordinator, Data Mgmt	1.000
Workforce Services - Grant	Vocational Counselor	1.000
Transit - Section 9 GRANT	Admin. Spec. III	0.370
Transit - Section 18 GRANT	Admin. Spec. III	0.060
Transit - Rideshare GRANT	Admin. Spec. III	0.050
Transit - SSTAP GRANT	Admin. Spec. III	0.180
Transit - ADA GRANT	Admin. Spec. III	0.270
Transit - Section 9 GRANT	Admin. Spec. II	0.190
Transit - Section 18 GRANT	Admin. Spec. II	0.035
Transit - ADA GRANT	Admin. Spec. II	0.140
Transit - SSTAP GRANT	Admin. Spec. II	0.095
Transit - Section 9 GRANT	Driver-Shuttle	1.000
Transit - Section 9 GRANT	Utility Person	0.430
Transit - Section 18 GRANT	Utility Person	0.100
Transit - SSTAP GRANT	Utility Person	0.230
Transit - ADA GRANT	Utility Person	0.160
Urban Fire District	Firefighter I	1.000
Urban Fire District	Firefighter I	1.000
Urban Fire District	Firefighter I	1.000
Urban Fire District	Fire Lieutenant EMS	1.000
Urban Fire District	Firefighter I	1.000
Urban Fire District	Firefighter I	1.000
Urban Fire District	Firefighter I	1.000
Urban Fire District	Firefighter I	1.000
Urban Fire District	Fire Lieutenant	1.000
Urban Fire District	Fire Lieutenant	1.000
Urban Fire District	Fire Lieutenant	1.000
Urban Fire District	Fire Lieutenant	1.000
Urban Fire District	Fire Lieutenant	1.000

Vacant Frozen Positions

Exhibit #17

DEPARTMENT	POSITION/TITLE	FTE
Urban Fire District	Fire Lieutenant	1.000
Urban Fire District	Firefighter I	1.000
Urban Fire District	Firefighter I	1.000
Urban Fire District	Lieutenant ALS Instructor	0.800
Suburban Fire District	Firefighter I	1.000
Suburban Fire District	Firefighter I	1.000
Suburban Fire District	Lieutenant ALS Instructor	0.200
Citizens Care & Rehab Ctr - Admin	Security Guard	0.500
Citizens Care & Rehab Ctr - Dietary	Dietary Aide	1.000
Citizens Care & Rehab Ctr - Laundry	Laundry Helper	1.000
Citizens Care & Rehab Ctr - Housekeeping	Housekeeper	1.000
Citizens Care & Rehab Ctr - Nursing	Nursing Assist.-Geriatric-Cert	0.500
Citizens Care & Rehab Ctr - Nursing	Nursing Assist.-Geriatric-Cert	0.500
Citizens Care & Rehab Ctr - Nursing	Nursing Assist.-Geriatric-Cert	0.500
Citizens Care & Rehab Ctr - Nursing	Nursing Assist.-Geriatric-Cert	0.500
Citizens Care & Rehab Ctr - Nursing	Nursing Assist.-Geriatric-Cert	1.000
Citizens Care & Rehab Ctr - Nursing	Nursing Unit Manager	1.000
Citizens Care & Rehab Ctr - Nursing	Nursing Assist.-Geriatric-Cert	1.000
Citizens Care & Rehab Ctr - Nursing	Nursing Assist.-Geriatric-Cert	0.500
Citizens Care & Rehab Ctr - Nursing	Nursing Assist.-Geriatric-Cert	0.800
Citizens Care & Rehab Ctr - Nursing	Nursing Assist.-Geriatric-Cert	0.800
Montevue Home - Administration	Security Guard	0.500
Development Review	Engineering Mgr, Dev Rev	1.000
Development Review	Prin Plnr II, Comp Dev Rev	1.000
Development Review	Site Insp. I	1.000
Permits & Inspections	Electrc Insp	1.000
Permits & Inspections	Residential Plan Reviewer	1.000
Permits & Inspections	Gaming Permits Tech	1.000
Permits & Inspections	Admin. Spec III-fr 3020	1.000
Permits & Inspections	Permits Tech II	1.000
Permits & Inspections	Electrical Inspector	1.000
Permits & Inspections	Inspector III	1.000
Permits & Inspections	Senior Permits Tech	1.000
Permits & Inspections	Plumb Insp	1.000
Office of Life Safety	Mgr,Pln Rev	1.000
Solid Waste	Admin. Spec. IV	1.000
Water & Sewer ; Engineering & Planning	Sr Engineering Tech	1.000
Water & Sewer ; Engineering & Planning	Instrumentation& Controls Integrator	1.000
Water & Sewer ; Maintenance Technicians	Meter Maint Tech I	1.000
Water & Sewer ; Maintenance Technicians	Utility Location Tech I	1.000
Water & Sewer ; Engineering & Planning	Engineering Manager	1.000
Fleet Services	Service Coordinator	1.000
IIT Voice Services	Telecomm. Analyst I	1.000
	Total General Fund & GF Supported FROZEN	89.115
	Total Other Funds FROZEN	27.000
	Total ALL funds FROZEN	116.115

FREDERICK COUNTY CODE

§ 2-7-10. Bond rating enhancement reserve established.

- (a) In this section, "reserve" means the bond rating enhancement reserve.
- (b) The board of county commissioners shall establish a bond rating enhancement reserve and shall:
 - (1) Establish criteria for maintaining the reserve; and
 - (2) Maintain the reserve.
- (c) The purpose of the reserve is to:
 - (1) Enhance, preserve, and safeguard Frederick County's bond rating; and
 - (2) Protect the financial integrity of Frederick County.

(2004, Chapter 350, § 1)

Frederick County Code

ARTICLE IX: BOND RATING ENHANCEMENT RESERVE

Section

- 1-8-401 Establishment and purpose
 - 1-8-402 Reserve treatment in annual report
 - 1-8-403 Designation of fund balance
 - 1-8-404 Build up of reserve
- Expenditure and restoration of reserve

§ 1-8-401. ESTABLISHMENT AND PURPOSES.

- (A) There is a bond rating enhancement reserve.
- (B) The purposes of the bond rating enhancement reserve are:
 - (1) To enhance, preserve and safeguard the bond rating of Frederick County.
 - (2) To protect the financial integrity of Frederick County.
 - (3) To designate fund balance for this bond rating enhancement reserve that is not to be expended for any other purpose absent extreme exigent circumstances.

(Ord. 03-14-337, 9-25-2003)

§ 1-8-402. RESERVE TREATMENT IN ANNUAL REPORT.

The bond rating enhancement reserve shall appear as a designation of fund balance in the general fund balance sheet of the comprehensive annual financial report (CAFR).

(Ord. 03-14-337, 9-25-2003)

§ 1-8-403. DESIGNATION OF FUND BALANCE.

The Board of County Commissioners may designate fund balance to be placed into the bond rating enhancement reserve.

(Ord. 03-14-337, 9-25-2003)

§ 1-8-404. BUILD UP OF RESERVE.

- (A) It is the intent of the Board of County Commissioners that, by June 30, 2010, the bond rating enhancement reserve shall be at an amount no less than 3% of the general fund expenditures and transfers to the board of education, the Frederick Community College, and the Frederick County public libraries for the prior fiscal year.
- (B) To begin to build the bond rating enhancement reserve to at least 3% by June 30, 2010, the Board of County Commissioners has designated \$2 million of fund balance as of June 30, 2003 to the bond rating enhancement reserve.
- (C) At the conclusion of each subsequent fiscal year, the bond rating enhancement reserve shall be funded so that it has a balance in an amount of at least the greater of:

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(1) One half of one percent of the general fund expenditures and transfers to the Board of Education, the Frederick Community College, and the Frederick County public libraries, or

(2) Seven tenths of one percent of the county's general fund supported general obligation debt.

(D) If the balance to be funded in division (C) above exceeds 3% of the general fund expenditures and transfers to the Board of Education, the Frederick County Community College and the Frederick County public libraries, then the bond enhancement reserve needs only to be funded at 3% of the general fund expenditures and transfers to the Board of Education, the Frederick County Community College and the Frederick County public libraries.

(Ord. 03-14-337, 9-25-2003)

§ 1-8-405. EXPENDITURE AND RESTORATION OF RESERVE.

(A) To carry out the purposes of this ordinance, fund balance placed in the bond rating enhancement reserve is intended to remain in the reserve and is not to be expended for any other purpose except as provided in this section.

(B) The bond rating enhancement reserve may be expended only if the board of county commissioners:

(1) Holds a duly advertised public hearing, and

(2) Adopts an ordinance with a specific finding that the expenditure of these bond enhancement reserves is necessary because of extreme exigent circumstances.

(C) Exigent circumstances exist only if unexpected expenditures are required in excess of the expenditures and contingency fund provided for in the annual budget.

(D) Any withdrawals from the bond rating enhancement reserve shall be restored to the reserve as follows:

(1) Withdrawals up to 25% of the reserve shall be restored within five fiscal years;

(2) Withdrawals of 25% of the reserve up to 50% of the reserve shall be restored within eight years;

(3) Withdrawals of 50% of the reserve up to 75% of the reserve shall be restored within ten years; and

(4) Withdrawals of 75% of the reserve up to 100% of the reserve shall be restored within twelve fiscal years.

(Ord. 03-14-337, 9-25-2003)