

In response to your request of April 20, 2009, for information to assist the State Board of Education with its expedited review of the Maintenance of Effort (MOE) waiver requests, Wicomico County submits the following.

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.

**Since our proposed budget was not completed at the time of submission of the request of the waiver, with your previous permission I am attaching the County Executive budget that was presented to the County Council on April 21, 2009. The cuts and reductions for County operations, excluding the Board of Education, were \$4,249,336 plus four furlough days \$332,467, for a total of \$4,581,803. The totals can be found on page 6 of the attached budget document on the expenditure tab, last few rows. Note that the totals include the proposed \$2,000,000 cut for the Board of Education.**

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.

**As noted above, our proposed budget wasn't completed at the time of the waiver submission. The Board of Education information can be found on page 4 of the attached expenditure budget (entity # 30, which is the fifth section on page 4), and the total County budget can be found at the bottom on page 6. However, for ease of discussion, we summarize it below:**

FY2010	County	Board of Education
Budget Requests	\$ 129,120,722	\$ 50,781,711
Recommended Budget	\$ 122,538,919	\$ 48,781,711
Decrease	5.1%	3.9%

County Budget	\$ 122,538,919	
Minus BOE	\$ (48,781,711)	
County minus BOE Portion	\$ 73,757,208	
Cuts from Requests	\$ 4,581,803	\$ 2,000,000
Cuts as a Percent of Proposed Budget	6.2%	4.1%

	County	Board of Education
FY2009 Budget	\$ 129,535,922	\$ 50,204,655
FY2010 Budget	\$ 122,538,919	\$ 48,781,711
Decrease	\$ 6,997,003	\$ 1,422,944
Cuts as a Percent of Budget	5.4%	2.8%

**Please note also that when you remove other non-County departments, including the Public Library, Community College, and other entities which we support, the percentage cut for County operations is 8.8%**

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.

**Not applicable – the County has not furloughed any county employees in FY 09. However, the County plans to furlough all county employees in FY 10 for four (4) days each; the total impact of this furlough is shown at the bottom of page 6 of the expense portion of our budget document.**

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.

**Not applicable – the County has not laid off any county employees in FY 09 and layoffs are not currently in our FY2010 budget. However, if the economic situation worsens, the County may consider layoffs or salary reductions in FY 10.**

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.

**There are no salary raises for county employees in fiscal year 2010. There are no merit raises and there are no COLAs. In addition, we are changing our health care benefits structure to save an estimated \$240,000 in FY2010 (page 5 of the attached County expenditure budget, 3<sup>rd</sup> section down); these changes will negatively impact some of our employees.**

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.

**In the fiscal year 2008 financial statements that we previously sent you, the "Rainy Day" funds are listed on page 80 as "Reserve for contingencies and emergencies." They total \$6,601,529. Our Rainy Day Fund is set by resolution at 5% of the operating budget. For FY2010, we are using \$472,700 of our Rainy Day Fund (see attached budget, revenue section, page 4, 3<sup>rd</sup> line item) to help balance the County budget.**

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.

**As noted in the response to question 6, the County is already using \$472,700 of the Rainy Day Fund to balance the County budget *in addition to* the \$2,000,000 requested decrease to the Board of Education. To rapidly draw down the County's Rainy Day Fund over this amount will have negative implications for succeeding years' budgets as well as possibly affect our bond rating. We will discuss this in our presentation.**

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.

**Document: FY06 financial statements, pgs 71 to 73 (revenues) and 74 to 80 (expenditures)**

**Document: FY07 financial statements, pgs 74 to 76 (revenues) and 77 to 82 (expenditures)**

**Document: FY08 financial statements, pgs 93 to 95 (revenues) and 96 to 101 (expenditures)**

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

**This information is in the last paragraph of our 2-page waiver request. In addition, the County Executive and his financial staff met with the Superintendent of Schools and his financial staff on April 13, 2009 in preliminary discussions to determine how we can work together to best meet the needs of our children, given our budget constraints. Further, members of our Education community spoke at the County Executive's public information session on the budget. We expect this dialogue to continue.**

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

**The information we currently have, which admittedly is preliminary, is listed on page 2 of our waiver request, second paragraph. We do not have any additional information from the Board of Education at this time.**

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.

**We do not have any specific information from the Board of Education at this time.**

Responses should be sent to [tsouth@msde.state.md.us](mailto:tsouth@msde.state.md.us) and copied to [cnecessary@msde.state.md.us](mailto:cnecessary@msde.state.md.us)

Account #	Description	Actual 2007	Actual 2008	Approved Budget 2008-2009	Expended to 1/31/2009	Dept Requests 2009-2010	+/-	Furloughs	Executive Budget 2009-2010	County Council Budget
<b>LEGISLATIVE/COUNCIL FUNCTION</b>										
				\$ -						
01-50	SALARIES - COUNCIL	\$ 117,298	\$ 116,440	\$ 115,000	\$ 75,152	\$ 115,000			\$ 115,000	
01-50	SALARIES-GENERAL	\$ 33,571	\$ 93,851	\$ 205,875	\$ 72,285	\$ 184,310	\$ 10,565	\$ (2,569)	\$ 192,306	
01-52	OPERATING EXPENSES	\$ 51,766	\$ 58,156	\$ 136,680	\$ 30,753	\$ 120,300			\$ 120,300	
01-54	CAPITAL OUTLAY	\$ 23,694	\$ 13,541	\$ 16,545	\$ 4,596	\$ 7,319			\$ 7,319	
<b>Subtotal</b>	<b>DEPARTMENT TOTAL</b>	<b>\$ 226,329</b>	<b>\$ 281,988</b>	<b>\$ 474,100</b>	<b>\$ 182,786</b>	<b>\$ 426,929</b>	<b>\$ 10,565</b>	<b>\$ (2,569)</b>	<b>\$ 434,925</b>	
<b>CIRCUIT COURT</b>										
02-50	SALARIES-GENERAL	\$ 495,402	\$ 521,742	\$ 570,884	\$ 363,931	\$ 568,460		\$ (8,746)	\$ 559,714	
02-52	OPERATING EXPENSES	\$ 227,690	\$ 301,769	\$ 330,280	\$ 165,982	\$ 318,220			\$ 318,220	
02-54	CAPITAL OUTLAY-GENERAL	\$ 139,771	\$ 16,334	\$ 102,752	\$ 34,523	\$ 102,752			\$ 102,752	
<b>DEPARTMENT TOTAL</b>		<b>\$ 862,863</b>	<b>\$ 839,845</b>	<b>\$ 1,003,916</b>	<b>\$ 564,436</b>	<b>\$ 989,432</b>	<b>\$ -</b>	<b>\$ (8,746)</b>	<b>\$ 980,686</b>	
<b>ORPHANS COURT</b>										
03-50	SALARIES-GENERAL	\$ 14,499	\$ 19,200	\$ 19,200	\$ 16,740	\$ 19,200			\$ 19,200	
03-51	FUNDED RETIREMENT	\$ 1,536	\$ 1,664	\$ 4,608	\$ 1,024	\$ 7,680			\$ 7,680	
03-52	OPERATING EXPENSES	\$ 12,038	\$ 9,911	\$ 16,930	\$ 5,762	\$ 16,030			\$ 16,030	
03-54	CAPITAL OUTLAY-GENERAL	\$ 150	\$ -	\$ -	\$ -	\$ -			\$ -	
<b>DEPARTMENT TOTAL</b>		<b>\$ 28,223</b>	<b>\$ 30,775</b>	<b>\$ 40,738</b>	<b>\$ 23,526</b>	<b>\$ 42,910</b>	<b>\$ -</b>		<b>\$ 42,910</b>	
<b>STATES ATTORNEY</b>										
04-50	SALARIES-GENERAL	\$ 1,267,933	\$ 1,312,822	\$ 1,547,718	\$ 1,000,421	\$ 1,600,290	\$ (33,416)	\$ (24,713)	\$ 1,542,161	
04-50	SALARIES-ATTORNEYS	\$ 103,921	\$ 109,278	\$ 112,456	\$ 72,702	\$ 114,527			\$ 114,527	
04-52	OPERATING EXPENSES	\$ 116,310	\$ 135,679	\$ 122,450	\$ 68,385	\$ 113,885	\$ (10,877)		\$ 103,008	
04-54	CAPITAL OUTLAY - GENERAL	\$ 4,184	\$ 26,330	\$ 23,850	\$ 14,282	\$ 22,065			\$ 22,065	
<b>DEPARTMENT TOTAL</b>		<b>\$ 1,492,348</b>	<b>\$ 1,584,109</b>	<b>\$ 1,806,474</b>	<b>\$ 1,155,790</b>	<b>\$ 1,850,767</b>	<b>\$ (44,293)</b>	<b>\$ (24,713)</b>	<b>\$ 1,781,761</b>	
<b>ADMINISTRATION/EXECUTIVE FUNCTION</b>										
05-50	SALARY - COUNTY EXECUTIVE	\$ 33,215	\$ 85,238	\$ 85,000	\$ 49,038	\$ 85,000			\$ 85,000	
05-50	SALARIES-GENERAL	\$ 281,062	\$ 322,282	\$ 331,737	\$ 223,443	\$ 331,737		\$ (5,104)	\$ 326,633	
05-52	OPERATING EXPENSES	\$ 74,690	\$ 191,229	\$ 143,800	\$ 84,336	\$ 87,350			\$ 87,350	
05-54	CAPITAL OUTLAY	\$ 40,218	\$ 5,000	\$ 3,000	\$ 1,717	\$ 3,000			\$ 3,000	
<b>DEPARTMENT TOTAL</b>		<b>\$ 395,970</b>	<b>\$ 518,511</b>	<b>\$ 563,537</b>	<b>\$ 358,535</b>	<b>\$ 507,087</b>	<b>\$ -</b>	<b>\$ (5,104)</b>	<b>\$ 501,983</b>	
<b>COMMUNITY PROMOTION</b>										
06-52	DUES AND SUBSCRIPTIONS	\$ 17,441	\$ 17,136	\$ 20,000	\$ 18,610	\$ 20,000			\$ 20,000	
06-52	OPERATING EXPENSES	\$ 3,510	\$ 4,546	\$ 22,000	\$ (745)	\$ 17,800			\$ 17,800	
<b>DEPARTMENT TOTAL</b>		<b>\$ 20,951</b>	<b>\$ 21,682</b>	<b>\$ 42,000</b>	<b>\$ 17,865</b>	<b>\$ 37,800</b>	<b>\$ -</b>		<b>\$ 37,800</b>	
<b>ELECTIONS AND REGISTRATION</b>										
07-50	SALARIES-GENERAL	\$ 234,532	\$ 268,860	\$ 344,480	\$ 184,068	\$ 268,142			\$ 268,142	
07-51	BENEFITS	\$ 359,426	\$ 305,765	\$ 489,187	\$ 42,012	\$ 135,700	\$ (25,000)		\$ 110,700	
07-52	OPERATING EXPENSES	\$ -	\$ -	\$ -	\$ 202,153	\$ 192,760			\$ 192,760	
07-54	CAPITAL OUTLAY-GENERAL	\$ 95,398	\$ 144,998	\$ 330,730	\$ (60,111)	\$ 153,000			\$ 153,000	
<b>DEPARTMENT TOTAL</b>		<b>\$ 689,356</b>	<b>\$ 719,623</b>	<b>\$ 1,164,397</b>	<b>\$ 368,122</b>	<b>\$ 749,602</b>	<b>\$ (25,000)</b>		<b>\$ 724,602</b>	
<b>FINANCE</b>										
08-50	SALARIES-GENERAL	\$ 715,937	\$ 799,104	\$ 844,909	\$ 534,186	\$ 825,423	\$ (4,366)	\$ (12,612)	\$ 808,445	
08-52	OPERATING EXPENSES	\$ 273,742	\$ 264,471	\$ 305,056	\$ 247,346	\$ 231,172			\$ 231,172	
08-54	CAPITAL OUTLAY-GENERAL	\$ 10,586	\$ 12,091	\$ 31,732	\$ 8,906	\$ 6,932			\$ 6,932	
<b>DEPARTMENT TOTAL</b>		<b>\$ 1,000,265</b>	<b>\$ 1,075,666</b>	<b>\$ 1,181,697</b>	<b>\$ 790,438</b>	<b>\$ 1,063,527</b>	<b>\$ (4,366)</b>	<b>\$ (12,612)</b>	<b>\$ 1,046,549</b>	

Account #	Description	Actual 2007	Actual 2008	Approved Budget 2008-2009	Expended to 1/31/2009	Dept Requests 2009-2010	+/-	Furloughs	Executive Budget 2009-2010	County Council Budget
<b>PUBLIC ACCOUNTANT</b>										
09-52	AUDITORS SERVICES	\$ 59,000	\$ 61,190	\$ 77,175	\$ 77,175	\$ 70,630			\$ 70,630	
09-50	SPECIAL SERVICES	\$ 10,000	\$ 4,855	\$ 20,000	\$ 20,000	\$ 26,545			\$ 26,545	
	<b>DEPARTMENT TOTAL</b>	<b>\$ 69,000</b>	<b>\$ 66,045</b>	<b>\$ 97,175</b>	<b>\$ 97,175</b>	<b>\$ 97,175</b>	<b>\$ -</b>		<b>\$ 97,175</b>	
<b>PURCHASING ADMINISTRATION</b>										
10-50	SALARIES-GENERAL	\$ 104,417	\$ 108,220	\$ 101,125	\$ 66,656	\$ 101,125	\$ 41,981	\$ (2,202)	\$ 140,904	
10-52	OPERATING EXPENSES	\$ 4,973	\$ 5,525	\$ 10,760	\$ 5,112	\$ 9,960	\$ 5,000		\$ 14,960	
10-54	CAPITAL OUTLAY	\$ 1,900	\$ 1,843	\$ 2,000	\$ 1,999	\$ 1,500			\$ 1,500	
	<b>DEPARTMENT TOTAL</b>	<b>\$ 111,290</b>	<b>\$ 115,588</b>	<b>\$ 113,885</b>	<b>\$ 73,767</b>	<b>\$ 112,585</b>	<b>\$ 46,981</b>	<b>\$ (2,202)</b>	<b>\$ 157,364</b>	
<b>LEGAL</b>										
11-50	SALARIES-ATTORNEY(S)	\$ 5,051	\$ 5,890	\$ 215,000	\$ 112,423	\$ 220,500	\$ 3,456	\$ (3,445)	\$ 220,511	
11-52	OPERATING EXPENSES	\$ 275,879	\$ 357,392	\$ 55,830	\$ 39,897	\$ 34,308			\$ 34,308	
11-54	CAPITAL OUTLAY-GENERAL			\$ 15,250	\$ 19,351	\$ 2,664			\$ 2,664	
	<b>DEPARTMENT TOTAL</b>	<b>\$ 280,930</b>	<b>\$ 363,282</b>	<b>\$ 286,080</b>	<b>\$ 171,671</b>	<b>\$ 257,472</b>	<b>\$ 3,456</b>	<b>\$ (3,445)</b>	<b>\$ 257,483</b>	
<b>HUMAN RESOURCES</b>										
12-50	SALARIES-GENERAL	\$ 267,704	\$ 331,921	\$ 328,756	\$ 212,040	\$ 350,617	\$ 108,771	\$ (7,068)	\$ 452,320	
12-52	OPERATING EXPENSES	\$ 99,521	\$ 120,518	\$ 190,721	\$ 62,812	\$ 111,577	\$ -		\$ 111,577	
12-54	CAPITAL OUTLAY-GENERAL	\$ 23,239	\$ 16,727	\$ 26,525	\$ 23,457	\$ 15,914			\$ 15,914	
	<b>DEPARTMENT TOTAL</b>	<b>\$ 390,464</b>	<b>\$ 469,166</b>	<b>\$ 546,002</b>	<b>\$ 298,309</b>	<b>\$ 478,108</b>	<b>\$ 108,771</b>	<b>\$ (7,068)</b>	<b>\$ 579,811</b>	
<b>PLANNING AND ZONING</b>										
13-50	SALARIES-GENERAL	\$ 701,739	\$ 680,315	\$ 810,245	\$ 457,072	\$ 798,443		\$ (12,284)	\$ 786,159	
13-52	OPERATING EXPENSES	\$ 153,028	\$ 222,710	\$ 291,153	\$ 121,735	\$ 192,260			\$ 192,260	
13-54	CAPITAL OUTLAY-GENERAL	\$ 4,198	\$ 5,649	\$ 5,555	\$ 5,555	\$ 5,555			\$ 5,555	
	<b>DEPARTMENT TOTAL</b>	<b>\$ 858,965</b>	<b>\$ 908,674</b>	<b>\$ 1,106,953</b>	<b>\$ 584,362</b>	<b>\$ 996,258</b>	<b>\$ -</b>	<b>\$ (12,284)</b>	<b>\$ 983,974</b>	
<b>GENERAL SERVICES</b>										
14-50	SALARIES-GENERAL	\$ 247,001	\$ 277,017	\$ 290,202	\$ 251,113	\$ 290,202		\$ (4,465)	\$ 285,737	
14-52	OPERATING EXPENSES	\$ 548,993	\$ 764,414	\$ 887,840	\$ 402,483	\$ 719,820	\$ 16,000		\$ 735,820	
14-54	CAPITAL OUTLAY	\$ -	\$ -	\$ 1,700	\$ 17,773	\$ 30,200	\$ (4,200)		\$ 26,000	
	<b>DEPARTMENT TOTAL</b>	<b>\$ 795,994</b>	<b>\$ 1,041,431</b>	<b>\$ 1,179,742</b>	<b>\$ 671,369</b>	<b>\$ 1,040,222</b>	<b>\$ 11,800</b>	<b>\$ (4,465)</b>	<b>\$ 1,047,557</b>	
<b>IT DEPARTMENT</b>										
15-50	SALARIES-GENERAL	\$ 262,316	\$ 313,137	\$ 364,945	\$ 230,439	\$ 374,218		\$ (5,757)	\$ 368,461	
15-52	OPERATING EXPENSES	\$ 114,625	\$ 113,081	\$ 143,100	\$ 31,597	\$ 159,300			\$ 159,300	
15-54	CAPITAL OUTLAY-GENERAL	\$ 156,608	\$ 151,842	\$ 267,200	\$ 136,717	\$ 210,200	\$ (28,000)		\$ 182,200	
	<b>DEPARTMENT TOTAL</b>	<b>\$ 533,549</b>	<b>\$ 578,060</b>	<b>\$ 775,245</b>	<b>\$ 398,753</b>	<b>\$ 743,718</b>	<b>\$ (28,000)</b>	<b>\$ (5,757)</b>	<b>\$ 709,961</b>	
<b>LIQUOR/LICENSE BOARD</b>										
16-50	SALARIES-GENERAL	\$ 109,784	\$ 95,973	\$ 112,984	\$ 85,825	\$ 112,984		\$ (1,580)	\$ 111,404	
16-50	SALARIES-BOARD MEMBERS	\$ 13,521	\$ 12,608	\$ 13,000	\$ 3,000	\$ 13,000			\$ 13,000	
16-50	SALARIES-ATTORNEY(S)	\$ 27,388	\$ 21,932	\$ 10,000	\$ 2,308	\$ 10,000			\$ 10,000	
16-52	OPERATING EXPENSES	\$ 32,268	\$ 36,488	\$ 36,655	\$ 57,099	\$ 37,102			\$ 37,102	
16-54	CAPITAL OUTLAY-GENERAL	\$ -	\$ -	\$ 7,000	\$ -	\$ -			\$ -	
	<b>DEPARTMENT TOTAL</b>	<b>\$ 182,961</b>	<b>\$ 167,001</b>	<b>\$ 179,639</b>	<b>\$ 148,232</b>	<b>\$ 173,086</b>	<b>\$ -</b>	<b>\$ (1,580)</b>	<b>\$ 171,506</b>	

Account #	Description	Actual 2007	Actual 2008	Approved Budget 2008-2009	Expended to 1/31/2009	Dept Requests 2009-2010	+/-	Furloughs	Executive Budget 2009-2010	County Council Budget
<b>SHERIFF'S DEPARTMENT</b>										
17-50	SHERIFF'S SALARY	\$ 85,364	\$ 119,512	\$ 85,000	\$ 55,577	\$ 85,000			\$ 85,000	
17-50	SALARIES-GEN	\$ 5,754,512	\$ 6,268,271	\$ 7,221,818	\$ 4,429,278	\$ 7,194,726		\$ (87,508)	\$ 7,107,218	
17-52	OPERATING EXPENSES	\$ 672,561	\$ 788,568	\$ 781,972	\$ 412,367	\$ 836,710			\$ 836,710	
17-54	CAPITAL OUTLAY-GENERAL	\$ 891,207	\$ 487,716	\$ 397,464	\$ 324,805	\$ 195,089			\$ 195,089	
	<b>DEPARTMENT TOTAL</b>	<b>\$ 7,403,644</b>	<b>\$ 7,664,067</b>	<b>\$ 8,486,254</b>	<b>\$ 5,222,027</b>	<b>\$ 8,311,525</b>	<b>\$ -</b>	<b>\$ (87,508)</b>	<b>\$ 8,224,017</b>	
<b>SALISBURY FIRE &amp; AMBULANCE</b>										
18-52	SALISBURY AMBULANCE	\$ 539,440	\$ 576,000	\$ 596,000	\$ 397,333	\$ 480,000	\$ (33,000)		\$ 447,000	
18-52	SALISBURY FIRE DEPARTMENT	\$ 99,000	\$ 112,000	\$ 125,000	\$ 83,333	\$ 125,000			\$ 125,000	
	<b>DEPARTMENT TOTAL</b>	<b>\$ 638,440</b>	<b>\$ 688,000</b>	<b>\$ 721,000</b>	<b>\$ 480,666</b>	<b>\$ 605,000</b>	<b>\$ (33,000)</b>		<b>\$ 572,000</b>	
<b>VOLUNTEER AMBULANCE</b>										
19-52	GRANT(S) - 11 companies beg FY10	\$ 520,000	\$ 550,000	\$ 550,000	\$ 550,000	\$ 605,000			\$ 605,000	
19-52	EMT GRANT - 11 companies beg FY10	\$ 828,600	\$ 890,000	\$ 940,000	\$ 846,000	\$ 1,155,000	\$ (121,000)		\$ 1,034,000	
19-51	EMT WORKERS COMP-11 compan beg FY10	\$ 40,301	\$ 66,571	\$ 75,000	\$ 51,305	\$ 105,000	\$ (22,500)		\$ 82,500	
	<b>DEPARTMENT TOTAL</b>	<b>\$ 1,388,901</b>	<b>\$ 1,506,571</b>	<b>\$ 1,565,000</b>	<b>\$ 1,447,305</b>	<b>\$ 1,865,000</b>	<b>\$ (143,500)</b>		<b>\$ 1,721,500</b>	
<b>VOLUNTEER FIRE COMPANIES</b>										
20-52	WORKERS COMP INS	\$ 137,182	\$ 159,118	\$ 171,872	\$ -	\$ 148,484			\$ 148,484	
20-52	LOSAP COMMITTEE	\$ 62,190	\$ 68,000	\$ 75,000	\$ 69,653	\$ 75,000			\$ 75,000	
20-52	GRANT(S)	\$ 1,120,000	\$ 1,274,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000			\$ 1,400,000	
20-52	SINKING FUND	\$ 266,000	\$ 294,000	\$ 350,000	\$ 246,600	\$ 350,000			\$ 350,000	
20-52	HEPATITIS VACCINE	\$ 1,916	\$ -	\$ 5,000	\$ -	\$ 5,000			\$ 5,000	
20-52	RESPIRATORY PROTECTION	\$ 6,540	\$ 9,296	\$ 39,000	\$ 39,000	\$ 45,000	\$ (6,000)		\$ 39,000	
	<b>DEPARTMENT TOTAL</b>	<b>\$ 1,593,828</b>	<b>\$ 1,804,414</b>	<b>\$ 2,040,872</b>	<b>\$ 1,755,253</b>	<b>\$ 2,023,484</b>	<b>\$ (6,000)</b>		<b>\$ 2,017,484</b>	
<b>CORRECTIONS</b>										
21-50	SALARIES - GENERAL	\$ 7,285,167	\$ 7,864,406	\$ 8,449,425	\$ 5,482,902	\$ 8,059,158	\$ (139,376)	\$ (109,102)	\$ 7,810,680	
21-52	OPERATING EXPENSES	\$ 4,185,112	\$ 4,523,240	\$ 4,960,753	\$ 4,091,690	\$ 4,313,914	\$ (5,000)		\$ 4,308,914	
21-54	CAPITAL OUTLAY-GENERAL	\$ 103,779	\$ 136,150	\$ 47,250	\$ 43,021	\$ 42,500			\$ 42,500	
	<b>DEPARTMENT TOTAL</b>	<b>\$ 11,574,058</b>	<b>\$ 12,523,796</b>	<b>\$ 13,457,428</b>	<b>\$ 9,617,613</b>	<b>\$ 12,415,572</b>	<b>\$ (144,376)</b>	<b>\$ (109,102)</b>	<b>\$ 12,162,094</b>	
<b>EMERGENCY SERVICES</b>										
22-50	SALARIES - GENERAL	\$ 937,390	\$ 1,043,509	\$ 1,184,918	\$ 754,545	\$ 1,178,920	\$ (5,214)	\$ (16,414)	\$ 1,157,292	
22-52	OPERATING EXPENSES	\$ 494,255	\$ 510,842	\$ 588,733	\$ 412,792	\$ 498,370			\$ 498,370	
22-54	CAPITAL OUTLAY-GENERAL	\$ 912,323	\$ 31,675	\$ 45,415	\$ 20,819	\$ 12,520			\$ 12,520	
	<b>DEPARTMENT TOTAL</b>	<b>\$ 2,343,968</b>	<b>\$ 1,586,026</b>	<b>\$ 1,819,066</b>	<b>\$ 1,188,156</b>	<b>\$ 1,689,810</b>	<b>\$ (5,214)</b>	<b>\$ (16,414)</b>	<b>\$ 1,668,182</b>	
<b>PROTECTION OF ANIMALS</b>										
23-52	CONTRACTUAL SERVICES	\$ 279,483	\$ 304,628	\$ 326,633	\$ 217,755	\$ 295,010			\$ 295,010	
	<b>DEPARTMENT TOTAL</b>	<b>\$ 279,483</b>	<b>\$ 304,628</b>	<b>\$ 326,633</b>	<b>\$ 217,755</b>	<b>\$ 295,010</b>	<b>\$ -</b>		<b>\$ 295,010</b>	
<b>PUBLIC WORKS</b>										
24-50	SALARIES-GENERAL	\$ 571,935	\$ 582,773	\$ 593,468	\$ 370,902	\$ 593,162	\$ (75,874)	\$ (7,742)	\$ 509,546	
24-52	OPERATING EXPENSE	\$ 32,510	\$ 28,546	\$ 31,700	\$ 15,121	\$ 40,300			\$ 40,300	
24-54	CAPITAL OUTLAY-GENERAL	\$ 26,068	\$ 21,073	\$ 8,056	\$ 2,556	\$ 16,355			\$ 16,355	
	<b>DEPARTMENT TOTAL</b>	<b>\$ 630,513</b>	<b>\$ 632,392</b>	<b>\$ 633,224</b>	<b>\$ 388,579</b>	<b>\$ 649,817</b>	<b>\$ (75,874)</b>	<b>\$ (7,742)</b>	<b>\$ 566,201</b>	
<b>SANITATION WATER &amp; SEWER</b>										
25-52	FRUITLAND WATER & SEWER	\$ 180,036	\$ 180,136	\$ 179,136	\$ 126,578	\$ 179,086			\$ 179,086	
	<b>DEPARTMENT TOTAL</b>	<b>\$ 180,036</b>	<b>\$ 180,136</b>	<b>\$ 179,136</b>	<b>\$ 126,578</b>	<b>\$ 179,086</b>			<b>\$ 179,086</b>	

Account #	Description	Actual 2007	Actual 2008	Approved Budget 2008-2009	Expended to 1/31/2009	Dept Requests 2009-2010	+/-	Furloughs	Executive Budget 2009-2010	County Council Budget
<b>WEED CONTROL</b>										
26-50	SALARIES-GENERAL	\$ 2,058	\$ 2,515	\$ 3,500	\$ 4,834	\$ 3,500	\$ (500)		\$ 3,000	
	<b>DEPARTMENT TOTAL</b>	<b>\$ 2,058</b>	<b>\$ 2,515</b>	<b>\$ 3,500</b>	<b>\$ 4,834</b>	<b>\$ 3,500</b>	<b>\$ (500)</b>		<b>\$ 3,000</b>	
<b>MOSQUITO CONTROL</b>										
27-50	SALARIES-GENERAL	\$ 40,845	\$ 55,214	\$ 109,235	\$ 46,658	\$ 98,350		\$ (592)	\$ 97,758	
27-52	OPERATING EXPENSES	\$ 42,623	\$ 14,529	\$ 26,500	\$ 17,159	\$ 46,350	\$ (4,000)		\$ 42,350	
27-54	CAPITAL	\$ 12,667	\$ 20,916	\$ 21,000	\$ 20,628	\$ 2,200	\$ (1,700)		\$ 500	
	<b>DEPARTMENT TOTAL</b>	<b>\$ 96,135</b>	<b>\$ 90,659</b>	<b>\$ 156,735</b>	<b>\$ 84,445</b>	<b>\$ 146,900</b>	<b>\$ (5,700)</b>	<b>\$ (592)</b>	<b>\$ 140,608</b>	
<b>GYPSY MOTH CONTROL</b>										
28-52	OPERATING EXPENSES	\$ 613	\$ -	\$ 3,000	\$ -	\$ 2,700			\$ 2,700	
	<b>DEPARTMENT TOTAL</b>	<b>\$ 613</b>	<b>\$ -</b>	<b>\$ 3,000</b>	<b>\$ -</b>	<b>\$ 2,700</b>	<b>\$ -</b>		<b>\$ 2,700</b>	
<b>SCHOOL BLDG COMM</b>										
29-52	OPERATING EXPENSES	\$ 433	\$ 809	\$ 1,000	\$ 33	\$ 900			\$ 900	
	<b>DEPARTMENT TOTAL</b>	<b>\$ 433</b>	<b>\$ 809</b>	<b>\$ 1,000</b>	<b>\$ 33</b>	<b>\$ 900</b>	<b>\$ -</b>		<b>\$ 900</b>	
<b>BOARD OF EDUCATION</b>										
30-52	OPERATING EXPENSES	\$ 48,329,815	\$ 49,443,053	\$ 50,204,655	\$ 33,469,770	\$ 50,781,711	\$ (2,000,000)		\$ 48,781,711	
30-52	BOND PRINCIPAL	\$ 4,701,664	\$ 4,795,201	\$ 5,741,307	\$ 5,741,307	\$ 6,581,896			\$ 6,581,896	
30-52	BOND INTEREST	\$ 2,143,799	\$ 2,659,538	\$ 3,241,811	\$ 1,847,053	\$ 3,914,005	\$ (4,905)		\$ 3,909,100	
	<b>DEPARTMENT TOTAL</b>	<b>\$ 55,175,278</b>	<b>\$ 56,897,792</b>	<b>\$ 59,187,773</b>	<b>\$ 41,058,130</b>	<b>\$ 61,277,612</b>	<b>\$ (2,004,905)</b>		<b>\$ 59,272,707</b>	
<b>COMMUNITY COLLEGE</b>										
31-52	GRANT(S)	\$ 3,539,693	\$ 4,022,003	\$ 4,286,365	\$ 2,857,577	\$ 4,545,688	\$ (561,056)		\$ 3,984,632	
	<b>DEPARTMENT TOTAL</b>	<b>\$ 3,539,693</b>	<b>\$ 4,022,003</b>	<b>\$ 4,286,365</b>	<b>\$ 2,857,577</b>	<b>\$ 4,545,688</b>	<b>\$ (561,056)</b>		<b>\$ 3,984,632</b>	
<b>PUBLIC LIBRARY</b>										
32-52	OPERATING EXPENSES	\$ 1,474,577	\$ 1,598,620	\$ 1,648,477	\$ 1,098,985	\$ 1,483,477			\$ 1,483,477	
	<b>DEPARTMENT TOTAL</b>	<b>\$ 1,474,577</b>	<b>\$ 1,598,620</b>	<b>\$ 1,648,477</b>	<b>\$ 1,098,985</b>	<b>\$ 1,483,477</b>	<b>\$ -</b>		<b>\$ 1,483,477</b>	
<b>TRI COUNTY COUNCIL/Shore Transit</b>										
33-52	GRANT - Operating	\$ 271,000	\$ 298,100	\$ 333,000	\$ 222,000	\$ 350,000			\$ 350,000	
33-52	GRANT - Mandate In Tourism		In Tourism	\$ 10,000	\$ 10,000	\$ 15,000			\$ 15,000	
33-52	GRANT - Capital	\$ -	\$ 42,234	\$ 40,000	\$ 26,667	\$ 25,000	\$ (25,000)		\$ -	
33-52	GRANT - Facility	\$ -	\$ -	\$ 41,435	\$ -	\$ -			\$ -	
	<b>DEPARTMENT TOTAL</b>	<b>\$ 271,000</b>	<b>\$ 340,334</b>	<b>\$ 424,435</b>	<b>\$ 258,667</b>	<b>\$ 390,000</b>	<b>\$ (25,000)</b>		<b>\$ 365,000</b>	
<b>PUBLIC HEALTH OPERATING</b>										
34-50	SALARIES-GENERAL	\$ 122,412	\$ 119,042	\$ 164,579	\$ 79,962	\$ 164,579		\$ (2,368)	\$ 162,211	
34-52	OPERATING EXPENSES	\$ 2,593,686	\$ 2,732,570	\$ 3,777,082	\$ 1,259,696	\$ 3,283,042			\$ 3,283,042	
34-52	NON-MATCHING	\$ 89,363	\$ 44,416	\$ 37,100	\$ -	\$ -			\$ -	
	<b>DEPARTMENT TOTAL</b>	<b>\$ 2,805,461</b>	<b>\$ 2,896,028</b>	<b>\$ 3,978,761</b>	<b>\$ 1,339,658</b>	<b>\$ 3,447,621</b>	<b>\$ -</b>	<b>\$ (2,368)</b>	<b>\$ 3,445,253</b>	
<b>Note: Prior to FY09, Health Dept. was net of Collection account; beginning in FY09, revenue is segregated</b>										
<b>EXTENSION SERVICE</b>										
36-52	OPERATING EXPENSES	\$ 106,553	\$ 110,139	\$ 112,198	\$ 89,325	\$ 100,978			\$ 100,978	
	<b>DEPARTMENT TOTAL</b>	<b>\$ 106,553</b>	<b>\$ 110,139</b>	<b>\$ 112,198</b>	<b>\$ 89,325</b>	<b>\$ 100,978</b>	<b>\$ -</b>		<b>\$ 100,978</b>	
<b>COMMUNITY ACCESS CHANNEL</b>										
37-52	GRANT(S)	\$ 73,000	\$ 96,000	\$ 96,000	\$ 64,000	\$ 86,400			\$ 86,400	
37-52	CAPITAL	\$ 52,000	\$ 35,000	\$ 35,000	\$ 23,333	\$ 31,500			\$ 31,500	
	<b>DEPARTMENT TOTAL</b>	<b>\$ 125,000</b>	<b>\$ 131,000</b>	<b>\$ 131,000</b>	<b>\$ 87,333</b>	<b>\$ 117,900</b>	<b>\$ -</b>		<b>\$ 117,900</b>	

Account #	Description	Actual 2007	Actual 2008	Approved Budget 2008-2009	Expended to 1/31/2009	Dept Requests 2009-2010	+/-	Furloughs	Executive Budget 2009-2010	County Council Budget
<b>ECONOMIC DEVELOPMENT</b>										
38-52	GRANT(S)	\$ 129,586	\$ 138,475	\$ 138,475	\$ 92,317	\$ 124,627			\$ 124,627	
<b>DEPARTMENT TOTAL</b>		<b>\$ 129,586</b>	<b>\$ 138,475</b>	<b>\$ 138,475</b>	<b>\$ 92,317</b>	<b>\$ 124,627</b>	<b>\$ -</b>		<b>\$ 124,627</b>	
<b>PENSIONS &amp; RETIREMENT</b>										
40-51	SOCIAL SECURITY	\$ 1,605,542	\$ 1,722,776	\$ 1,979,595	\$ 1,354,042	\$ 1,982,778			\$ 1,982,778	
40-51	FUNDED RETIRE/PENSION	\$ 2,951,959	\$ 3,214,595	\$ 2,859,676	\$ 110,233	\$ 2,675,164	\$ (1,337,582)		\$ 1,337,582	
40-51	FUNDED OPEB LIABILITY	\$ 1,000,000	\$ 3,017,900	\$ 1,056,157	\$ 687,692	\$ 1,431,684	\$ (1,431,684)		\$ -	
40-51	PROVISION FOR COMP ABS	\$ 66,728	\$ 102,204	\$ -	\$ -	\$ -			\$ -	
<b>DEPARTMENT TOTAL</b>		<b>\$ 5,624,229</b>	<b>\$ 8,057,475</b>	<b>\$ 5,895,428</b>	<b>\$ 2,151,967</b>	<b>\$ 6,089,626</b>	<b>\$ (2,769,266)</b>		<b>\$ 3,320,360</b>	
<b>HOSPITAL &amp; DISABILITY</b>										
41-52	HOSPITALIZATION	\$ 4,015,942	\$ 4,288,814	\$ 4,576,068	\$ 4,238,248	\$ 5,783,437	\$ (240,000)		\$ 5,543,437	
41-52	DISABILITY	\$ 44,409	\$ 48,268	\$ 74,762	\$ 98,432	\$ 77,692			\$ 77,692	
41-52	UNEMPLOYMENT COMP	\$ 26,963	\$ 17,681	\$ 37,109	\$ 101,432	\$ 89,532			\$ 89,532	
41-52	DEATH BENEFITS/LIFE INS	\$ 57,766	\$ 45,773	\$ 63,876	\$ 85,396	\$ 73,658			\$ 73,658	
41-52	BLOOD BANK	\$ 815	\$ 607	\$ 1,150	\$ 1,150	\$ 1,150			\$ 1,150	
41-52	FLEX SPENDING	\$ -	\$ -	\$ -	\$ -	\$ 4,500			\$ 4,500	
<b>DEPARTMENT TOTAL</b>		<b>\$ 4,145,895</b>	<b>\$ 4,401,143</b>	<b>\$ 4,752,965</b>	<b>\$ 4,524,658</b>	<b>\$ 6,029,969</b>	<b>\$ (240,000)</b>		<b>\$ 5,789,969</b>	
<b>WORK COMP/LIABILITY INS</b>										
42-52	WORKERS COMP	\$ 127,056	\$ -	\$ 1,490,336	\$ 1,179,496	\$ 601,736			\$ 601,736	
42-52	ARBITRAGE	\$ 11,225	\$ -	\$ -	\$ -	\$ -			\$ -	
42-52	LIABILITY INSURANCE	\$ 454,958	\$ 447,929	\$ 750,000	\$ 497,734	\$ 800,000			\$ 800,000	
<b>DEPARTMENT TOTAL</b>		<b>\$ 593,239</b>	<b>\$ 447,929</b>	<b>\$ 2,240,336</b>	<b>\$ 1,677,230</b>	<b>\$ 1,401,736</b>	<b>\$ -</b>		<b>\$ 1,401,736</b>	
<b>DEBT RETIREMENT</b>										
43-52	BOND PRINCIPAL	\$ 1,865,430	\$ 2,048,217	\$ 2,115,068	\$ 2,181,682	\$ 2,276,330	\$ (497,000)		\$ 1,779,330	
43-52	BOND INTEREST	\$ 1,078,370	\$ 857,053	\$ 778,551	\$ 687,724	\$ 920,413	\$ (184,646)		\$ 735,767	
43-52	AGENT FEES	\$ 29,586	\$ 31,111	\$ 45,000	\$ 33,086	\$ 40,000			\$ 40,000	
<b>DEPARTMENT TOTAL</b>		<b>\$ 2,973,386</b>	<b>\$ 2,936,381</b>	<b>\$ 2,938,619</b>	<b>\$ 2,902,492</b>	<b>\$ 3,236,743</b>	<b>\$ (681,646)</b>		<b>\$ 2,555,097</b>	
<b>CONTINGENCY</b>										
46-52	CONTINGENCY	\$ 1,100,518	\$ 210,905	\$ 809,531	\$ 516,969	\$ 500,000			\$ 500,000	
46-52	CONTRIBUTION TO ROADS	\$ 1,964,935	\$ 1,850,000	\$ 300,000	\$ 300,000	\$ -	\$ 446,800		\$ 446,800	
46-52	CAPITAL PROJECTS RESERVE	\$ 7,670,000	\$ 5,000,000	\$ -	\$ -	\$ -			\$ -	
46-52	SELF INSURANCE SINKING FUND	\$ -	\$ -	\$ -	\$ 14,543	\$ -			\$ -	
46-52	APPROP. OPERT. RESERVE	\$ 680,900	\$ -	\$ -	\$ -	\$ -			\$ -	
<b>DEPARTMENT TOTAL</b>		<b>\$ 11,416,353</b>	<b>\$ 7,060,905</b>	<b>\$ 1,109,531</b>	<b>\$ 831,512</b>	<b>\$ 500,000</b>	<b>\$ 446,800</b>		<b>\$ 946,800</b>	
<b>LOCAL MANAGEMENT BOARD</b>										
54-52	OPERATING EXPENSES	\$ 30,000	\$ 35,000	\$ 43,392	\$ 43,392	\$ 39,053	\$ (5,309)		\$ 33,744	
<b>DEPARTMENT TOTAL</b>		<b>\$ 30,000</b>	<b>\$ 35,000</b>	<b>\$ 43,392</b>	<b>\$ 43,392</b>	<b>\$ 39,053</b>	<b>\$ (5,309)</b>		<b>\$ 33,744</b>	
<b>RECREATION</b>										
60-50	SALARIES-GENERAL	\$ 1,247,904	\$ 1,331,757	\$ 1,434,433	\$ 920,853	\$ 1,365,993	\$ (11,819)	\$ (18,196)	\$ 1,335,978	
60-52	OPERATING EXPENSES	\$ 450,842	\$ 460,410	\$ 491,230	\$ 295,757	\$ 491,192			\$ 491,192	
60-54	CAPITAL OUTLAY-GENERAL	\$ 36,119	\$ 59,246	\$ 47,000	\$ 31,987	\$ -			\$ -	
<b>DEPARTMENT TOTAL</b>		<b>\$ 1,734,865</b>	<b>\$ 1,851,413</b>	<b>\$ 1,972,663</b>	<b>\$ 1,248,597</b>	<b>\$ 1,857,185</b>	<b>\$ (11,819)</b>	<b>\$ (18,196)</b>	<b>\$ 1,827,170</b>	
<b>YOUTH &amp; CIVIC CENTER</b>										
61-52	OPERATING EXPENSES	\$ 483,566	\$ 482,725	\$ 516,969	\$ 516,969	\$ 516,969	\$ (75,000)		\$ 441,969	
<b>DEPARTMENT TOTAL</b>		<b>\$ 483,566</b>	<b>\$ 482,725</b>	<b>\$ 516,969</b>	<b>\$ 516,969</b>	<b>\$ 516,969</b>	<b>\$ (75,000)</b>		<b>\$ 441,969</b>	

Account #	Description	Actual 2007	Actual 2008	Approved Budget 2008-2009	Expended to 1/31/2009	Dept Requests 2009-2010	+/-	Furloughs	Executive Budget 2009-2010	County Council Budget
<b>COMMUNITY GRANTS</b>										
83-52	Community Grants	\$ -	\$ -	\$ -		\$ -			\$ -	
	Red Cross	\$ -	\$ -	\$ -		\$ 2,500	\$ (2,500)		\$ -	
	Mandate - Municipal Shares Tax	\$ -	\$ 21,209	\$ 21,209		\$ 21,209			\$ 21,209	
	<b>DEPARTMENT TOTAL</b>	<b>\$ -</b>	<b>\$ 21,209</b>	<b>\$ 21,209</b>	<b>\$ -</b>	<b>\$ 23,709</b>	<b>\$ (2,500)</b>		<b>\$ 21,209</b>	
<b>TEEN ADULT CENTER/Dove Point</b>										
84-52	GRANT(S)	\$ 61,363	\$ 61,363	\$ 61,363	\$ 61,363	\$ 61,363			\$ 61,363	
	<b>DEPARTMENT TOTAL</b>	<b>\$ 61,363</b>	<b>\$ 61,363</b>	<b>\$ 61,363</b>	<b>\$ 61,363</b>	<b>\$ 61,363</b>			<b>\$ 61,363</b>	
<b>MAINT OF AGED IN COMM</b>										
85-52	GRANT(S)	\$ 69,569	\$ 89,113	\$ 106,035	\$ 106,035	\$ 106,035	\$ 16,115		\$ 122,150	
85-52	Capital - Facility only	\$ 26,477	\$ 286,603	\$ -	\$ 286,951	\$ -			\$ -	
	<b>DEPARTMENT TOTAL</b>	<b>\$ 96,046</b>	<b>\$ 375,716</b>	<b>\$ 106,035</b>	<b>\$ 392,986</b>	<b>\$ 106,035</b>	<b>\$ 16,115</b>		<b>\$ 122,150</b>	
<b>COMMISSION ON AGING</b>										
86-52	OPERATING EXPENSES	\$ 500	\$ 500	\$ 500	\$ 500	\$ 450			\$ 450	
	<b>DEPARTMENT TOTAL</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 450</b>			<b>\$ 450</b>	
<b>LIFE CRISIS CENTER</b>										
87-52	GRANT(S)	\$ 12,500	\$ 15,000	\$ 15,000	\$ 9,630	\$ 15,000	\$ (1,500)		\$ 13,500	
	<b>DEPARTMENT TOTAL</b>	<b>\$ 12,500</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 9,630</b>	<b>\$ 15,000</b>	<b>\$ (1,500)</b>		<b>\$ 13,500</b>	
	<b>TOTAL</b>	<b>\$124,887,266</b>	<b>\$127,689,228</b>	<b>\$129,535,922</b>	<b>\$87,681,665</b>	<b>\$129,120,722</b>	<b>\$ (6,249,336)</b>	<b>\$ (332,467)</b>	<b>\$122,538,919</b>	
								<b>Revenue</b>	<b>\$122,538,919</b>	
									<b>\$ (0)</b>	

## 2009-2010 WICOMICO COUNTY REVENUE ESTIMATES

DESCRIPTION	2007-2008 BUDGET	2008-2009 BUDGET	2009-2010 ESTIMATE
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### ESTIMATED PROPERTY TAX ASSESSABLE BASES

#### REAL PROPERTY

REAL PROPERTY	5,469,785,620	6,214,192,022	6,777,978,384
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#### PERSONAL PROPERTY

PERSONAL PROPERTY	483,592,000	518,787,000	502,331,000
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<b>TOTAL ASSESSABLE BASE</b>	<b>\$ 5,953,377,620</b>	<b>\$ 6,732,979,022</b>	<b>\$ 7,280,309,384</b>
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### ESTIMATED TAX REVENUES (See constant yield page for calculations)

EXISTING REAL PROPERTY	48,188,811	50,583,523	51,453,978
NEW CONSTRUCTION - 1/2 YEAR	693,790	543,283	330,850
NEW CONSTRUCTION - FULL YEAR	886,286	366,300	295,250
Total New Construction	1,580,076	909,583	626,100

TOTAL	49,768,887	51,493,106	52,080,078
Tax Rate	0.881	0.814	0.759

PERSONAL PROPERTY	10,653,532	10,557,315	9,534,242
Tax rate (2.5 times the tax rate for real property per state law)	2.203	2.035	1.898

<b>GROSS PROPERTY TAX REVENUE</b>	<b>\$ 60,422,419</b>	<b>\$ 62,050,421</b>	<b>\$ 61,614,320</b>
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PROPERTY TAX - CREDITS			
LOCAL MANUFACTURING EQUIPMENT EXEMPTION	(2,300,000)	(2,000,000)	(1,600,000)
AMOUNT DUE SUBDIVISION - FIN TAX	(21,209)	moved to expense	moved to expense
ADDITIONS & ABATEMENTS NET	(325,000)	(408,700)	(445,000)
TAX CREDIT EXEMPTS	(225,000)	included in above	included in above
ALLOWANCE FOR LATE TAX COLLECTIONS - Deferred Taxes	(325,000)	(275,000)	(250,000)
DISCOUNT ON TAX PAYMENTS	(354,000)	(410,000)	(397,000)
PENALTIES & INTEREST - Delinquent Taxes	325,000	525,000	488,000
<b>TOTAL CREDITS</b>	<b>(3,225,209)</b>	<b>(2,568,700)</b>	<b>(2,204,000)</b>

<b>NET PROPERTY TAX REVENUE</b>	<b>\$ 57,197,210</b>	<b>\$ 59,481,721</b>	<b>\$ 59,410,320</b>
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DESCRIPTION	2007-2008 BUDGET	2008-2009 BUDGET	2009-2010 ESTIMATE
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**OTHER REVENUES**

**TAXES - LOCAL**

LOCAL INCOME TAXES	42,500,000	42,000,000	43,000,000
ADMISSIONS & AMUSEMENT TAXES	200,000	175,000	88,500
RECORDATION TAXES	4,794,940	4,000,000	2,700,000
#911 FEE	712,327	658,154	632,500
TRAILER	285,000	305,000	310,000
TOTAL OTHER TAX REVENUES	48,492,267	47,138,154	46,731,000

**LICENSES AND PERMITS**

LIQUOR LICENSES/FEEES	176,050	176,600	169,330
TRADERS' LICENSE	71,000	66,000	65,000
MARRIAGE LICENSES	22,650	24,000	24,760
BUILDING	225,000	170,000	140,000
CATV FRANCHISE FEE	625,000	700,000	766,000
AMUSEMENTS	8,000	8,400	8,500
LICENSES & PERMITS - OTHER	4,500	3,500	6,500
TOTAL LICENSES AND PERMITS	1,132,200	1,148,500	1,180,090

**INTRAGOVERNMENTAL**

DISPARITY GRANT	0	741,624	2,197,041
JUROR FEES - CIRCUIT COURT	130,000	142,128	142,128
POLICE PROTECTION GRANT (AID TO LOCAL LAW ENFORCEMEN	355,000	360,000	300,000
STATE EMERGENCY MANAGEMENT GRANTS	50,483	70,303	109,567
HEALTH DEPARTMENT GRANTS	59,379	62,055	62,055
CORRECTIONS JMHP	0	91,703	91,703
SHERIFF GRANTS	179,063	207,000	256,875
STATE'S ATTORNEY PROGRAMS	90,000	0	5,000
P&Z PROGRAM GRANTS	133,892	86,425	69,705
TOTAL INTRAGOVERNMENTAL	997,817	1,761,238	3,234,074

DESCRIPTION	2007-2008 BUDGET	2008-2009 BUDGET	2009-2010 ESTIMATE
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**SERVICE CHARGES**

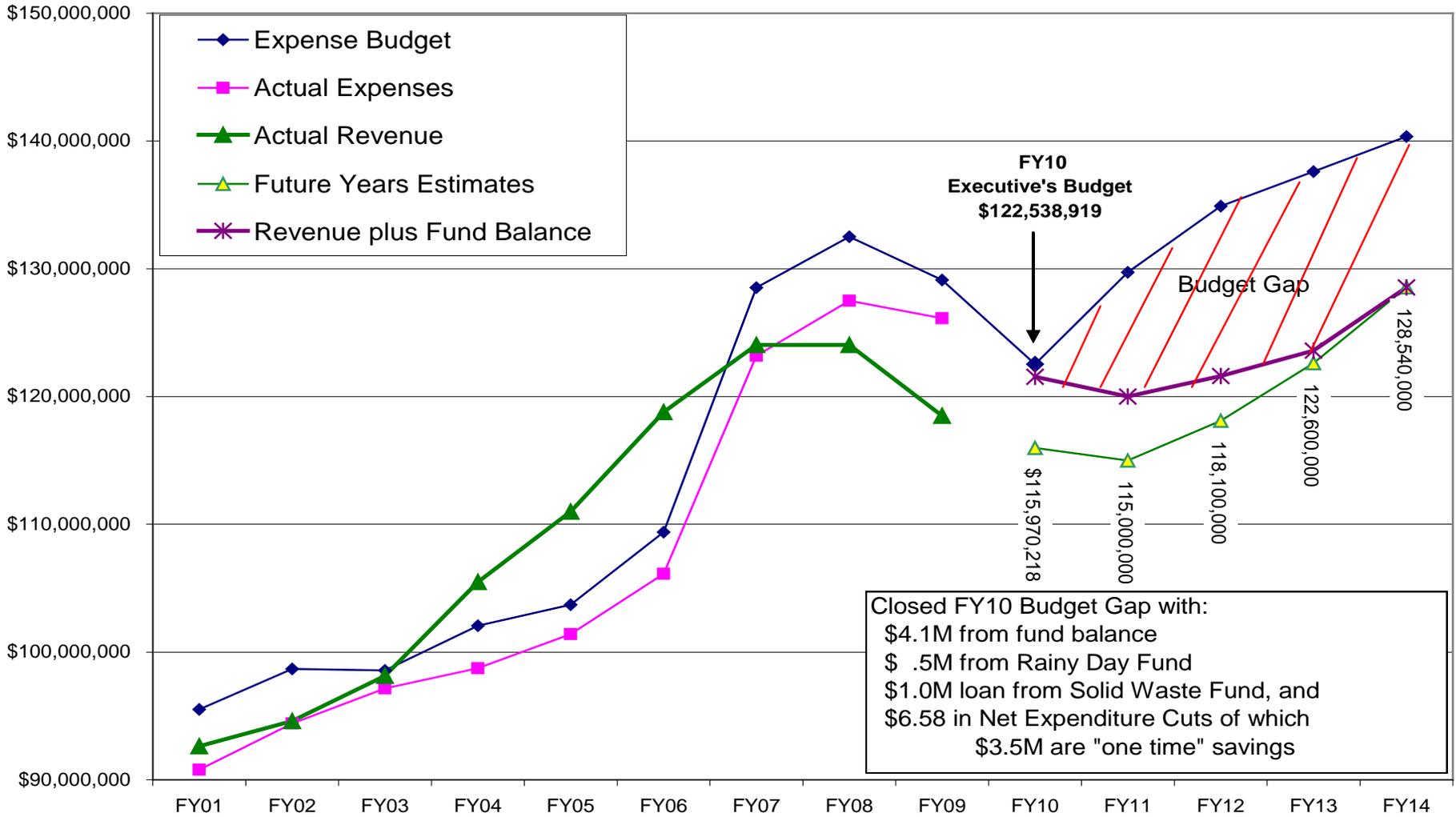
WICOMICO COUNTY LIQUOR BOARD	320,000	396,000	400,000
REIMBURSEMENT TO CORRECTIONS FROM ROAD & SOLID WAST	143,990	148,990	103,990
HEALTH DEPARTMENT REVENUE	etted prior to FY200	672,153	522,432
IMPACT FEES	1,700,000	650,000	575,000
P&Z ZONING FEES - VARIOUS	60,000	22,000	31,800
P&Z - CITY OF SALISBURY	220,000	150,000	150,000
GOB OPERATING EXPENSE - CITY OF SALISBURY	135,375	198,150	160,375
SUBDIVISION REVIEW FEES	80,000	80,000	75,000
MOSQUITO CONTROL	75,000	90,000	90,000
REIMBURSEMENT FROM SOLID WASTE	28,268	28,268	29,000
ROOM TAX COLLECTION ADMINISTRATION FEE	10,815	12,105	16,000
URBAN SERVICES COMMISSION ADMINISTRATIVE SERVICES	54,000	67,000	60,000
MIS SERVICES - CITY OF SALISBURY	53,000	66,435	18,000
REIMBURSEMENT TO SHERIFF FROM BOARD OF ED	519,036	519,036	540,000
CORRECTIONS PER DIEMS	3,882,387	3,133,658	1,489,200
CORRECTIONS WORK RELEASE	175,000	175,000	80,000
CORRECTIONS OTHER REVENUES	89,996	49,496	34,896
FIRE PROTECTION	200,000	175,000	110,000
SHERIFF MISCELLANEOUS REVENUE (Reimbursements)	249,348	330,650	337,006
SHERIFF'S FEES AND VIOLATIONS	125,000	128,332	134,000
RECREATION PROGRAMS	231,283	255,840	279,447
BAY RESTORATION FEE - ADMIN FEE	0	30,000	34,000
<b>TOTAL SERVICE CHARGES</b>	<b>8,352,498</b>	<b>7,378,113</b>	<b>5,270,146</b>

**FINES AND FORFEITURES**

STATE'S ATTORNEY FEES/FINES/PERMITS	40,000	40,000	40,000
OTHER FINES & FORFEITURES	0	3,000	82,400
<b>TOTAL FINES AND FOREFEITURES</b>	<b>40,000</b>	<b>43,000</b>	<b>122,400</b>

DESCRIPTION	2007-2008 BUDGET	2008-2009 BUDGET	2009-2010 ESTIMATE
<b>MISCELLANEOUS REVENUES</b>			
PRIOR YEAR CARRY FORWARD FUND BALANCE	7,792,507	9,187,028	4,096,001
PRIOR YEAR CARRY FORWARD TO BE USED FOR CAP PROJ	5,000,000	0	0
<b>USE OF RAINY DAY FUND</b>	<b>0</b>	<b>0</b>	<b>472,700</b>
INTEREST ON TEMPORARY INVESTMENTS	2,850,000	3,200,000	778,000
LEASED ASSETS/LOAN PAYMENTS	51,977	40,477	40,577
LEASED ASSETS - VERIZON	18,000	18,000	19,800
COMCAST/SHOREBIRD W&S LOAN	0	56,349	56,349
CIRCUIT COURT MISC	16,782	19,522	9,762
ATTORNEY FEES	0	55,000	35,000
MISCELLANEOUS AND UNANTICIPATED REVENUE	9,320	8,820	82,700
SOLID WASTE LOAN	0	0	1,000,000
TOTAL FINES AND FOREFEITURES	15,738,586	12,585,196	6,590,889
<b>TOTAL PROPERTY TAX REVENUE</b>	<b>57,197,210</b>	<b>59,481,721</b>	<b>59,410,320</b>
<b>TOTAL OTHER REVENUE</b>	<b>74,753,368</b>	<b>70,054,201</b>	<b>63,128,599</b>
<b>TOTAL REVENUE</b>	<b>\$ 131,950,578</b>	<b>\$ 129,535,922</b>	<b>\$ 122,538,919</b>

# Future Budget Gaps





## General Fund: Fund Balance History - Future

