

OPERATING BUDGET  
WICOMICO COUNTY, MARYLAND

2018-2019



Adopted Budget  
(including Executive's Budget Message)  
June 14, 2018

## Determination of Tax Rate and Revenue under Revenue Cap

Part 1 - Determination of <b>Allowable</b> Tax Rate	
State Dept. of Assessments Constant Yield Tax Rate Certification	
FY2018	
Revenue FY17 <small>(based on Constant Yield Notice on net base)</small>	\$54,760,117
Allowable FY18** <small>(Revenue FY17 x 1.021% increase)</small>	\$55,910,079
Assessable Base Net	\$5,818,088,111
Tax Rate (rev base/100)	<b>\$0.9610</b>
Part 2 - Determination of Revenue	
FY2018	
Allowable on net base Tax Rate	\$55,910,079
New Construction	
Half Year	\$7,300,815 (14,601,630 / 2)
Full Year	<u>\$22,540,000</u>
Totals	<u>\$29,840,815</u> <u>\$286,770</u>
Allowed Revenue FY18	\$56,196,850

Estimated Total Growth in Tax Revenues compared to prior year ALLOWED revenue	
FY18	\$56,196,850
FY17	<u>\$54,573,044</u>
	\$1,623,806
Percentage growth on existing base using prior year adopted tax rate	2.10%
Percentage growth, including new construction, using prior year adopted tax rate	2.62%

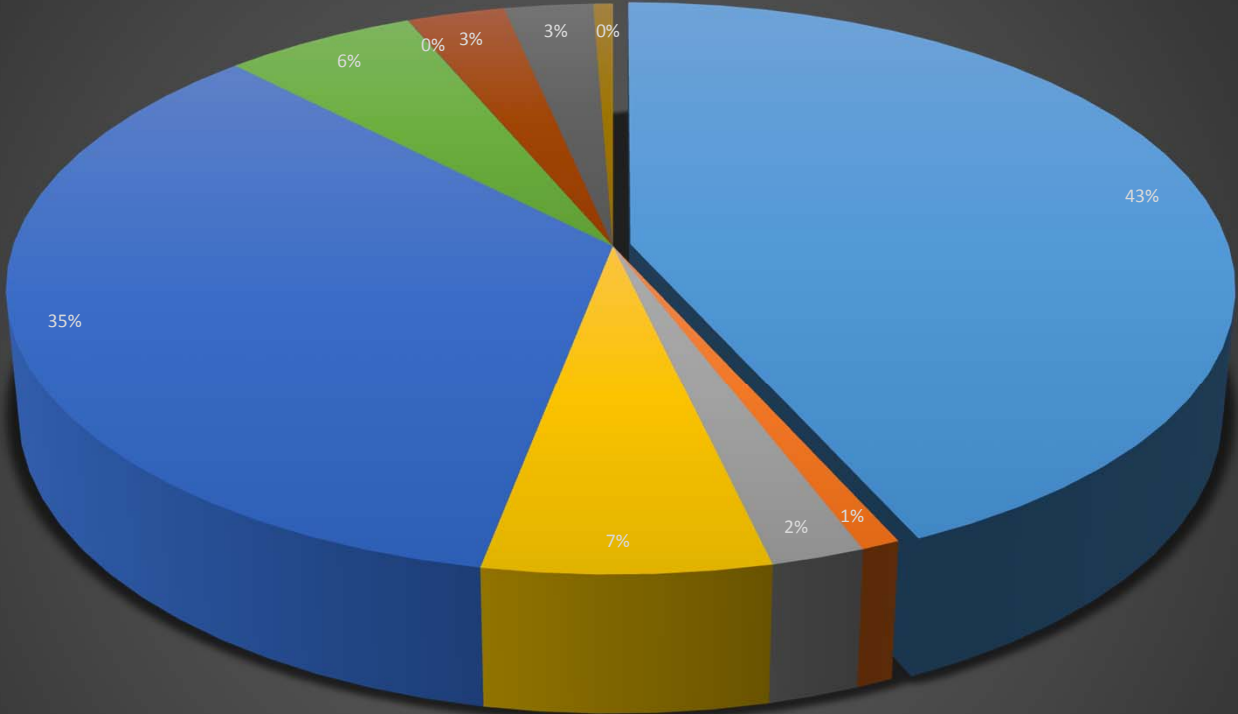
Note:  
 Constant Yield tax rate for FY18 = \$0.9412  
 Difference between Allowed Rate and CY rate is 0.9610 - 0.9412 = \$0.0198  
 Difference between Allowed Rate and FY17 rate is 0.9610 - 0.9516 = \$0.0094  
 Adopted FY18 rate = .9398

Part 1 - Determination of <b>Allowable</b> Tax Rate	
State Dept. of Assessments Constant Yield Tax Rate Certification	
FY2019	
Revenue FY18 <small>(based on Constant Yield Notice on net base)</small>	\$55,239,365
Allowable FY19** <small>(Revenue FY18 x 1.020% increase)</small>	\$56,344,152
Assessable Base Net	\$5,977,722,143
Tax Rate (rev base/100)	<b>\$0.9426</b>
Part 2 - Determination of Revenue	
FY2019	
Allowable on net base Tax Rate	\$56,344,152
New Construction	
Half Year	\$12,406,245 (24,812,490 / 2)
Full Year	<u>\$21,950,000</u>
Totals	\$34,356,245 <u>\$323,842</u>
Allowed Revenue FY18	\$56,667,994

Estimated Total Growth in Tax Revenues compared to prior year ALLOWED revenue	
FY19	\$56,667,994
FY18	<u>\$56,196,850</u>
	\$471,145
Percentage growth on existing base using prior year adopted tax rate	2.00%
Percentage growth, including new construction, using prior year adopted tax rate	2.59%

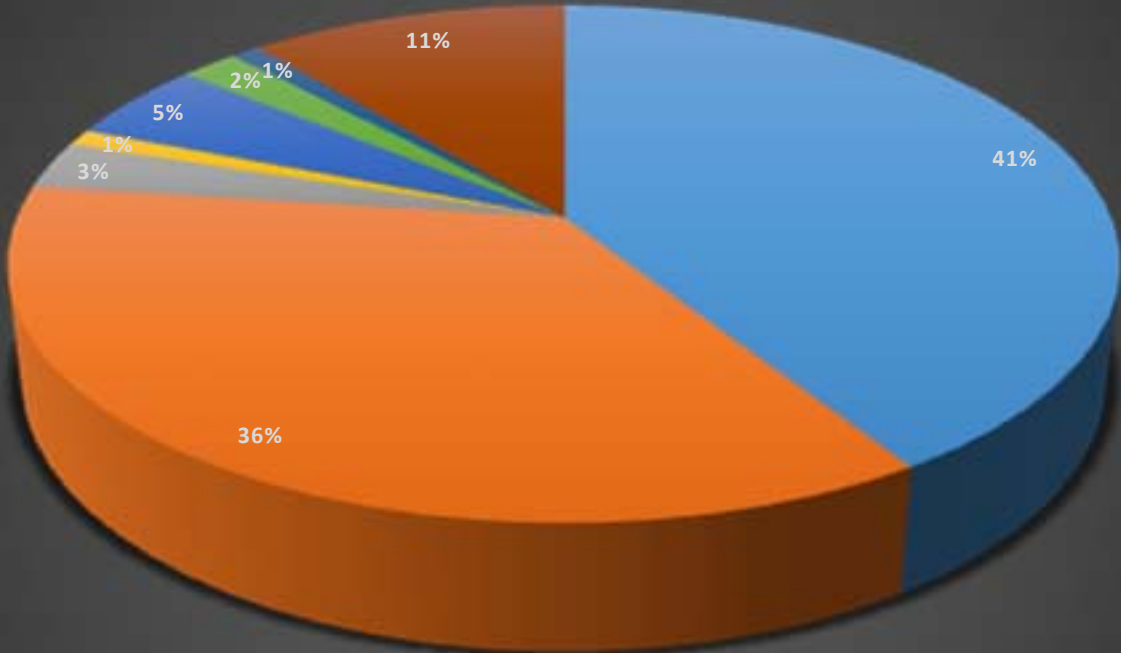
Note:  
 Constant Yield tax rate for FY19 = \$0.9241  
 Difference between Allowed Rate and CY rate is 0.9426 - 0.9241 = \$0.0185  
 Difference between Allowed Rate and FY18 rate is 0.9426 - 0.9398 = \$0.0028  
 Proposed FY19 rate = .9398

### FY19 GENERAL FUND REVENUE BY CATEGORY



- Local Property Tax (43%)
- Appropriated Fund Balance (7%)
- Fines and Forfeitures (0%)
- Miscellaneous Revenue (1%)
- Licenses and Permits (1%)
- Local Income Tax (35%)
- Other Local Tax (3%)
- Service Charges (2%)
- Disparity Grant (6%)
- Other Intragovernmental (3%)

FY19 General Fund Expenditures by Category



- Education (41%)
- Public Safety & Health (36%)
- Debt Service (3%)
- Contingency & Reserve (1%)
- Pay-Go Capital (5%)
- Culture & Recreation (2%)
- Other (1%)
- General Government (11%)

**Description of Revenue Estimates 2019**

	<b>Property Tax Revenue</b>		
	PROPOSED RE CURRENT		\$56,914,364
	AGREED UPON REVENUE REDUCTION		-\$411,197
412000	AMENDED RE CURRENT	<del>\$56,914,364</del>	\$56,503,167
412100	RE 6 MNTH LEVY CURRENT	\$133,188	
412600	ADDITIONS & ABATEMENTS REAL	-\$18,177	
417000	INTEREST - COUNTY	\$300,000	
417300	SEMI-ANNUAL SERV CHG	\$3,000	
417500	PENALTY	\$100,000	
419100	DISC ALLOWED ON TAXES	-\$345,000	
419155	PROV FOR UNCOLL TAX	-\$175,000	
415100	HOMEOWNER'S TAX CR - NET	\$0	
412200	PERSONAL PROPERTY CURRENT	\$282,000	
412400	ORDINARY BUSINESS CORP CURRENT	\$4,869,502	
412600	ADDITIONS & ABATEMENTS OBC	-\$50,000	
419100	DISC ALLOWED ON TAXES	-\$65,000	
412300	RR / PUB UTILITIY CURRENT	\$3,558,828	
	<b>Net Property Tax Revenue</b>	<del>\$65,507,705</del>	<b>\$65,096,508</b>
	<b>Income Tax Revenue</b>		
419200	INCOME TAX	\$52,500,000	
	<b>Total Income Tax Revenue</b>	<b>\$52,500,000</b>	
	<b>Other Revenues</b>		
435200	RECORDATION TAX	\$3,478,000	
435400	ADMISSION & AMUSEMENT	\$168,000	
444000	TRAILER TAX-OTHER	\$360,000	
435300	911 FEE REVENUE	\$569,606	
	<b>Total Other Revenues</b>	<b>\$4,575,606</b>	

**Licenses and Permits**

443000	TRADERS	\$62,198
445410	AMUSEMENT TAX	\$4,180
447000	MARRIAGE	\$23,758
448000	CATV FRANCHISE FEE	\$900,000
449000	OTHER LIC & PERMITS	\$5,851
446020	BUILDING & EQUIP	\$200,000
441010	LIQUOR BOARD LICENSE FEES	\$138,000
441020	LIQUOR BD ADVERTISING FEE	\$7,000
441030	BEER WINE & LIQUOR	\$12,350
441040	LIQUOR VIOLATION FINES	\$10,000
	<b>Total Licenses and Permits</b>	<b>\$1,363,337</b>

**Intragovernmental**

409920	PAYMENTS-LIEU OF TAXES LOCAL	\$48,000
419300	DISPARITY GRANT	\$8,970,144
419301	TEACHER RET SUP GRANT	\$1,567,837
470000	JUROR FEES	\$117,720
455510	POLICE PROTECT - REGULAR	\$300,000
467218	WCHD JMHP	\$91,703
459000	HEALTH DEPT FEE REVENUE	\$567,298
467700	HEALTH DEPT GRANT	\$0
467700 119DC	HEALTH DEPT GRANT REVENUE	\$62,055
467700 119OC	HEALTH DEPT GRANT REVENUE	\$75,000
455003	CD & INVESTMENTS	\$0
464503	STATE AID FUNDS ROADS DIVISION	\$0
465501	GAS TAX ROADS	\$1,314,913
	<b>Total Intragovernmental</b>	<b>\$13,114,670</b>

**Service Charges**

417600	BAY RESTORATION-ADMIN FEE	\$19,230
431000	LIQUOR CONTROL BOARD	\$500,000
469030	ROOM TAX - ADMIN FEE	\$17,000
469035	ADMIN-SALISBURY SPECIAL TAXES	\$6,100
469040	BUILDERS GUARANTY - ADMIN FEE	\$72
469100	ADMIN OH URBAN SERVICES	\$56,088
470003	DIGITAL RECORDING	\$1,000
451010	BAD CHECK RESTITUTION PGM	\$0
480006	VOTER REGISTRATION LISTS	\$200
469501	MAPS & PUBLICATIONS	\$1,000
454010	FOREST CONSERVATION PLAN	\$4,000
454030	CBCA PLAN REVIEW	\$1,750
463000	SUBDIVISION REVIEW FEES	\$10,125
463002	ZONING PROCESSING FEES	\$3,500
463003	P & Z PRINTING REVENUE	\$100
463006	P & Z PROF FEES REVENUE	\$600
464000	FIRE SAFETY FEES	\$50,000
469020	SALISBURY-PLANNING	\$0
469300	SALISBURY-OPER EXPENSE	\$236,500
453540	BD OF ED RESOURCE OFFICE	\$580,000
463500	SHERIFF'S FEES	\$185,000
463550	SHERIFF'S MISC SERVICES	\$305,480
469250	TO SHERFF FR BOE CROSS GUARD	\$73,975
420260	DET CTR FR RDS & S WASTE	\$30,000
467210	WORK RELEASE RENT	\$20,000
467211	WCDC WEEKENDERS RENT	\$30,000
467213	WCDC INCENTIVE-INMATE SS	\$16,000
467215	PRETRIAL REVENUE	\$7,000
467216	HOME DETENTION REVENUE	\$2,000
467220	COMMUNITY SERVICE	\$3,000
467221	DRUG COURT E/M	\$1,000
467250	WCDC MISCELLANEOUS INCOME	\$2,000
467300	STATE PER DIEM	\$89,650
467310	FEDERAL PER DIEM	\$31,025
465000	HAZMAT BILL ADMIN. CHARGE	\$1,250

469060	CITY OPERATION COST	\$21,716	
463030	MOSQUITO CONTROL REVENUE	\$120,625	
467701	HEALTH DEPT COLL REVENUE	\$525,776	
464504	OUTSIDE SERVICES ROADS	\$300,000	
464506	SURCHARGE FEE REVENUE	\$22,000	
465500	ROADS DEPT REVENUE	\$5,000	
465502	OUTDOOR SERVICES - PIPE	\$15,000	
	<b>Total Service Charges</b>	<b>\$3,294,762</b>	
	<b>Fines and Forfeitures</b>		
458000	CIRCUIT CT-DRUG COURT	\$500	
467600	1ST OFFEND. DRUG DIV PGM.	\$12,000	
480008	BAD CHECK CHARGE	\$765	
469000	P & Z ADVERTIZING REVENUE	\$3,000	
480002	P & ZONING VIOLATIONS	\$500	
	<b>Total Fines and Forfeitures</b>	<b>\$16,765</b>	
	<b>Miscellaneous Revenues</b>		
421110	USE OF PRIOR YEAR FUND BALANCE	\$10,101,746	
455003	CD & INVESTMENTS	\$500,000	
455006	TBAB INTEREST	\$242,014	
455007	PURCHASE CARD REBATE	\$9,000	
455011	EPAYABLE REBATE	\$9,000	
460010	RENTAL	\$3,320	
480004	MISCELLANEOUS REVENUE	\$7,100	
419175	BUILDINGS COURT SPACE	\$9,758	
446001	BLDG RENT STATES ATTY /CAC	\$109,018	
467214	COMMISSION LEASE-DET CTR	\$19,620	
446010	TOWER LEASE-VERIZON	\$0	
462005	PUBLIC WORKS PERMITS	\$10,000	
	<b>Total Miscellaneous Revenue</b>	<b>\$11,020,576</b>	
	<b>Total General Fund Revenue</b>	<b><del>\$151,393,421</del></b>	<b>\$150,982,224</b>



<b>GENERAL FUND Exhibit A Amended</b>	<b>2017 Actual</b>	<b>2018 Amended Adopted Budget</b>	<b>2019 Executive Budget</b>	<b>Council/Executive Changes</b>	<b>Adopted 2019 Budget</b>
<b>01 COUNTY COUNCIL</b>					
50 SALARIES	337,951	369,053	372,314		372,314
51 BENEFITS	203,604	181,744	166,396		166,396
52 OPERATING EXPENSES	94,227	140,110	135,245		135,245
53 ONE TIME OPERATING	2,745	2,400	-		-
54 CAPITAL EXPENSES	-	-	-		-
<b>TOTAL COUNTY COUNCIL</b>	<b>638,527</b>	<b>693,307</b>	<b>673,955</b>	<b>-</b>	<b>673,955</b>
<b>02 CIRCUIT COURT</b>					
50 SALARIES	677,751	790,328	790,328		790,328
51 BENEFITS	351,132	489,315	413,826		413,826
52 OPERATING EXPENSES	301,639	631,338	631,338		631,338
53 ONE TIME OPERATING	-	-	-		-
54 CAPITAL EXPENSES	34,339	-	-		-
<b>TOTAL CIRCUIT COURT</b>	<b>1,364,862</b>	<b>1,910,981</b>	<b>1,835,492</b>	<b>-</b>	<b>1,835,492</b>
<b>03 ORPHANS COURT</b>					
50 SALARIES	33,180	33,180	33,180		33,180
51 BENEFITS	55,811	45,734	42,524		42,524
52 OPERATING EXPENSES	6,673	10,450	10,450		10,450
53 ONE TIME OPERATING	-	-	-		-
54 CAPITAL EXPENSES	-	-	-		-
<b>TOTAL ORPHANS COURT</b>	<b>95,664</b>	<b>89,364</b>	<b>86,154</b>	<b>-</b>	<b>86,154</b>
<b>04 STATES ATTORNEY</b>					
50 SALARIES	2,126,412	2,236,167	2,275,564	60,000	2,335,564
51 BENEFITS	985,177	1,093,772	1,093,399	20,000	1,113,399
52 OPERATING EXPENSES	239,919	306,844	306,744		306,744
53 ONE TIME OPERATING	1,417	19,500	2,500		2,500
54 CAPITAL EXPENSES	99,161	-	32,418		32,418
<b>TOTAL STATES ATTORNEY</b>	<b>3,452,087</b>	<b>3,656,283</b>	<b>3,710,625</b>	<b>80,000</b>	<b>3,790,625</b>

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<b>05 EXECUTIVE/ADMINISTRATION</b>					
50 SALARIES	322,603	408,907	415,385	(25,120)	390,265
51 BENEFITS	154,864	205,362	247,970		247,970
52 OPERATING EXPENSES	88,633	63,000	67,250	(4,200)	63,050
53 ONE TIME OPERATING	989	64,000	89,000		89,000
54 CAPITAL EXPENSES	-	18,500	-		-
<b>TOTAL EXECUTIVE/ADMINISTRATION</b>	<b>567,090</b>	<b>759,769</b>	<b>819,605</b>	<b>(29,320)</b>	<b>790,285</b>
<b>06 COMMUNITY PROMOTION</b>					
52 OPERATING EXPENSES	59,042	29,000	29,000		29,000
<b>TOTAL COMMUNITY PROMOTION</b>	<b>59,042</b>	<b>29,000</b>	<b>29,000</b>	<b>-</b>	<b>29,000</b>
<b>07 ELECTIONS</b>					
50 SALARIES	511,348	592,969	709,702		709,702
51 BENEFITS	220,778	175,965	196,763		196,763
52 OPERATING EXPENSES	444,886	510,116	467,667		467,667
53 ONE TIME OPERATING	-	12,350	17,000		17,000
54 CAPITAL EXPENSES	-	-	5,000		5,000
<b>TOTAL ELECTIONS</b>	<b>1,177,013</b>	<b>1,291,400</b>	<b>1,396,132</b>	<b>-</b>	<b>1,396,132</b>
<b>08 FINANCE</b>					
50 SALARIES	690,183	716,829	704,080		704,080
51 BENEFITS	429,140	429,089	413,626		413,626
52 OPERATING EXPENSES	295,099	288,401	119,415		119,415
53 ONE TIME OPERATING	788	-	-		-
54 CAPITAL EXPENSES	-	-	-		-
<b>TOTAL FINANCE</b>	<b>1,415,210</b>	<b>1,434,319</b>	<b>1,237,121</b>	<b>-</b>	<b>1,237,121</b>
<b>09 PUBLIC ACCOUNTANT</b>					
52 OPERATING EXPENSES	92,300	98,400	87,600		87,600
<b>TOTAL PUBLIC ACCOUNTANT</b>	<b>92,300</b>	<b>98,400</b>	<b>87,600</b>	<b>-</b>	<b>87,600</b>

<b>GENERAL FUND Exhibit A Amended</b>	<b>2017 Actual</b>	<b>2018 Amended Adopted Budget</b>	<b>2019 Executive Budget</b>	<b>Council/Executive Changes</b>	<b>Adopted 2019 Budget</b>
<b>10 PURCHASING</b>					
50 SALARIES	121,371	140,104	139,232		139,232
51 BENEFITS	97,821	97,858	99,092		99,092
52 OPERATING EXPENSES	23,474	44,450	44,450		44,450
53 ONE TIME OPERATING	-	1,500	-		-
54 CAPITAL EXPENSES	-	-	-		-
<b>TOTAL PURCHASING</b>	<b>242,666</b>	<b>283,912</b>	<b>282,774</b>	<b>-</b>	<b>282,774</b>
<b>11 LAW</b>					
51 BENEFITS	5,951	6,618	4,782		4,782
52 OPERATING EXPENSES	314,513	313,642	313,642		313,642
<b>TOTAL LAW</b>	<b>320,464</b>	<b>320,260</b>	<b>318,424</b>	<b>-</b>	<b>318,424</b>
<b>12 HUMAN RESOURCES</b>					
50 SALARIES	328,362	328,968	334,208		334,208
51 BENEFITS	149,534	177,846	171,864		171,864
52 OPERATING EXPENSES	119,722	135,719	122,445		122,445
53 ONE TIME OPERATING	-	-	-		-
<b>TOTAL HUMAN RESOURCES</b>	<b>597,618</b>	<b>642,533</b>	<b>628,517</b>	<b>-</b>	<b>628,517</b>
<b>13 PLANNING &amp; ZONING</b>					
50 SALARIES	1,021,726	1,045,940	969,015		969,015
51 BENEFITS	624,423	633,850	585,656		585,656
52 OPERATING EXPENSES	98,754	155,276	148,083		148,083
53 ONE TIME OPERATING	-	-	-		-
54 CAPITAL EXPENSES	5,901	41,713	-		-
<b>TOTAL PLANNING &amp; ZONING</b>	<b>1,750,803</b>	<b>1,876,779</b>	<b>1,702,754</b>	<b>-</b>	<b>1,702,754</b>

<b>GENERAL FUND Exhibit A Amended</b>	<b>2017 Actual</b>	<b>2018 Amended Adopted Budget</b>	<b>2019 Executive Budget</b>	<b>Council/Executive Changes</b>	<b>Adopted 2019 Budget</b>
<b>14 GENERAL SERVICES</b>					
50 SALARIES	196,469	209,478	206,610		206,610
51 BENEFITS	101,708	114,131	122,816		122,816
52 OPERATING EXPENSES	740,764	667,666	643,376		643,376
53 ONE TIME OPERATING	-	4,500	-		-
54 CAPITAL EXPENSES	320,115	355,000	257,500		257,500
<b>TOTAL GENERAL SERVICES</b>	<b>1,359,056</b>	<b>1,350,775</b>	<b>1,230,302</b>	<b>-</b>	<b>1,230,302</b>
<b>15 IT</b>					
50 SALARIES	423,611	467,796	459,257		459,257
51 BENEFITS	162,240	202,361	212,897		212,897
52 OPERATING EXPENSES	211,161	281,343	554,622		554,622
53 ONE TIME OPERATING	36,633	18,000	108,619		108,619
54 CAPITAL EXPENSES	35,688	49,112	108,440		108,440
<b>TOTAL IT</b>	<b>869,332</b>	<b>1,018,612</b>	<b>1,443,835</b>	<b>-</b>	<b>1,443,835</b>
<b>16 LIQUOR/LICENSE BOARD</b>					
50 SALARIES	142,007	135,954	138,134		138,134
51 BENEFITS	98,146	88,148	95,624		95,624
52 OPERATING EXPENSES	32,997	38,598	38,398		38,398
<b>TOTAL LIQUOR/LICENSE BOARD</b>	<b>273,151</b>	<b>262,700</b>	<b>272,156</b>	<b>-</b>	<b>272,156</b>
<b>17 SHERIFF'S DEPARTMENT</b>					
50 SALARIES	7,420,716	7,563,548	7,985,286		7,985,286
51 BENEFITS	3,354,213	3,629,753	3,826,832		3,826,832
52 OPERATING EXPENSES	695,408	721,780	769,183		769,183
53 ONE TIME OPERATING	-	16,750	4,000		4,000
54 CAPITAL EXPENSES	588,155	579,820	412,800		412,800
<b>TOTAL SHERIFF'S DEPARTMENT</b>	<b>12,058,492</b>	<b>12,511,651</b>	<b>12,998,101</b>	<b>-</b>	<b>12,998,101</b>

<b>GENERAL FUND Exhibit A Amended</b>	<b>2017 Actual</b>	<b>2018 Amended Adopted Budget</b>	<b>2019 Executive Budget</b>	<b>Council/Executive Changes</b>	<b>Adopted 2019 Budget</b>
<b>18 SALISBURY FIRE/AMBULANCE</b>					
52 OPERATING EXPENSES	590,000	950,000	820,668		820,668
<b>TOTAL SALISBURY FIRE/AMBULANCE</b>	<b>590,000</b>	<b>950,000</b>	<b>820,668</b>	<b>-</b>	<b>820,668</b>
<b>19 VOLUNTEER AMBULANCE</b>					
51 BENEFITS	77,160	85,250	89,513		89,513
52 OPERATING EXPENSES	1,705,000	2,200,000	2,331,000		2,331,000
<b>TOTAL VOLUNTEER AMBULANCE</b>	<b>1,782,160</b>	<b>2,285,250</b>	<b>2,420,513</b>	<b>-</b>	<b>2,420,513</b>
<b>20 VOLUNTEER FIRE</b>					
51 BENEFITS	131,923	150,000	135,483		135,483
52 OPERATING EXPENSES	1,892,183	1,596,635	1,736,635	(30,000)	1,706,635
<b>TOTAL VOLUNTEER FIRE</b>	<b>2,024,106</b>	<b>1,746,635</b>	<b>1,872,118</b>	<b>(30,000)</b>	<b>1,842,118</b>
<b>21 CORRECTIONS</b>					
50 SALARIES	7,292,555	7,820,163	7,975,974		7,975,974
51 BENEFITS	4,000,370	4,079,609	4,358,069		4,358,069
52 OPERATING EXPENSES	3,726,240	3,987,787	4,036,287		4,036,287
53 ONE TIME OPERATING	-	-	-		-
54 CAPITAL EXPENSES	285,009	78,000	413,755		413,755
<b>TOTAL CORRECTIONS</b>	<b>15,304,174</b>	<b>15,965,559</b>	<b>16,784,085</b>	<b>-</b>	<b>16,784,085</b>
<b>22 EMERGENCY SERVICES</b>					
50 SALARIES	1,149,919	1,245,997	1,362,058		1,362,058
51 BENEFITS	732,783	694,754	736,287		736,287
52 OPERATING EXPENSES	520,971	610,765	812,262		812,262
53 ONE TIME OPERATING	-	-	2,178		2,178
54 CAPITAL EXPENSES	-	112,000	121,671		121,671
<b>TOTAL EMERGENCY SERVICES</b>	<b>2,403,673</b>	<b>2,663,515</b>	<b>3,034,457</b>	<b>-</b>	<b>3,034,457</b>

<b>GENERAL FUND Exhibit A Amended</b>	<b>2017 Actual</b>	<b>2018 Amended Adopted Budget</b>	<b>2019 Executive Budget</b>	<b>Council/Executive Changes</b>	<b>Adopted 2019 Budget</b>
<b>23 PROTECTION OF ANIMALS</b>					
52 OPERATING EXPENSES	333,208	342,928	367,506		367,506
54 CAPITAL EXPENSES	-	-	-		-
<b>TOTAL PROTECTION OF ANIMALS</b>	<b>333,208</b>	<b>342,928</b>	<b>367,506</b>	<b>-</b>	<b>367,506</b>
<b>24 PUBLIC WORKS</b>					
50 SALARIES	270,043	194,411	194,715		194,715
51 BENEFITS	140,385	187,006	239,568		239,568
52 OPERATING EXPENSES	22,998	96,750	245,696		245,696
53 ONE TIME OPERATING	-	-	-		-
<b>TOTAL PUBLIC WORKS</b>	<b>433,426</b>	<b>478,167</b>	<b>679,979</b>	<b>-</b>	<b>679,979</b>
<b>25 FRUITLAND WATER &amp; SEWER</b>					
52 OPERATING EXPENSES	105,304	105,304	-		-
<b>TOTAL FRUITLAND WATER &amp; SEWER</b>	<b>105,304</b>	<b>105,304</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>27 MOSQUITO CONTROL</b>					
50 SALARIES	107,059	110,795	132,594		132,594
51 BENEFITS	17,536	18,447	20,325		20,325
52 OPERATING EXPENSES	46,404	40,000	41,220		41,220
53 ONE TIME OPERATING	29,997	29,170	-		-
54 CAPITAL EXPENSES	70,644	-	-		-
<b>TOTAL MOSQUITO CONTROL</b>	<b>271,640</b>	<b>198,412</b>	<b>194,139</b>	<b>-</b>	<b>194,139</b>
<b>28 GYPSY MOTH CONTROL</b>					
52 OPERATING EXPENSES	3,000	3,000	3,000		3,000
<b>TOTAL GYPSY MOTH CONTROL</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>-</b>	<b>3,000</b>

<b>GENERAL FUND Exhibit A Amended</b>	<b>2017 Actual</b>	<b>2018 Amended Adopted Budget</b>	<b>2019 Executive Budget</b>	<b>Council/Executive Changes</b>	<b>Adopted 2019 Budget</b>
<b>30 BOARD OF EDUCATION</b>					
52 OPERATING EXPENSES	41,933,294	43,017,201	43,664,012		44,164,012
\$328,000 Laptop Carts toward MOE				332,904	
FY19 MOE increase				167,096	
54 CAPITAL EXPENSES	-	587,801	750,000	(750,000)	-
55 P&I ON CAPITAL INVESTMENTS	11,473,610	11,768,226	11,049,517		11,049,517
<b>TOTAL BOARD OF EDUCATION</b>	<b>53,406,904</b>	<b>55,373,228</b>	<b>55,463,529</b>	<b>(250,000)</b>	<b>55,213,529</b>
<b>31 COMMUNITY COLLEGE</b>					
52 OPERATING EXPENSES	4,745,051	5,167,961	5,630,846	(212,370)	5,418,476
<b>TOTAL COMMUNITY COLLEGE</b>	<b>4,745,051</b>	<b>5,167,961</b>	<b>5,630,846</b>	<b>(212,370)</b>	<b>5,418,476</b>
<b>32 PUBLIC LIBRARY</b>					
52 OPERATING EXPENSES	1,379,982	1,408,295	1,408,295	61,000	1,469,295
54 CAPITAL EXPENSES	-	72,000	25,000		25,000
<b>TOTAL PUBLIC LIBRARY</b>	<b>1,379,982</b>	<b>1,480,295</b>	<b>1,433,295</b>	<b>61,000</b>	<b>1,494,295</b>
<b>33 TRI-COUNTY COUN/SHORE TRANSIT</b>					
52 OPERATING EXPENSES	445,809	393,655	593,863		593,863
<b>TOTAL TRI-COUNTY COUN/SHORE TRANSIT</b>	<b>445,809</b>	<b>393,655</b>	<b>593,863</b>	<b>-</b>	<b>593,863</b>
<b>34 PUBLIC HEALTH</b>					
50 SALARIES	130,768	132,867	222,224		222,224
51 BENEFITS	2,879,870	3,081,327	3,152,746		3,152,746
52 OPERATING EXPENSES	449,434	431,831	506,831		506,831
53 ONE TIME OPERATING	-	-	-		-
54 CAPITAL EXPENSES	104,400	-	-		-
<b>TOTAL PUBLIC HEALTH</b>	<b>3,564,472</b>	<b>3,646,025</b>	<b>3,881,801</b>	<b>-</b>	<b>3,881,801</b>
<b>36 EXTENSION SERVICE</b>					
52 OPERATING EXPENSES	103,052	106,655	115,546		115,546
<b>TOTAL EXTENSION SERVICE</b>	<b>103,052</b>	<b>106,655</b>	<b>115,546</b>	<b>-</b>	<b>115,546</b>

<b>GENERAL FUND Exhibit A Amended</b>	<b>2017 Actual</b>	<b>2018 Amended Adopted Budget</b>	<b>2019 Executive Budget</b>	<b>Council/Executive Changes</b>	<b>Adopted 2019 Budget</b>
<b>37 COMMUNITY ACCESS CHANNEL</b>					
52 OPERATING EXPENSES	129,930	234,081	114,081		114,081
<b>TOTAL COMMUNITY ACCESS CHANNEL</b>	<b>129,930</b>	<b>234,081</b>	<b>114,081</b>	<b>-</b>	<b>114,081</b>
<b>38 OFFICE OF ECONOMIC DEVELOPMENT</b>					
52 OPERATING EXPENSES	149,914	149,100	175,000		175,000
<b>TOTAL OFFICE OF ECONOMIC DEVELOPMENT</b>	<b>149,914</b>	<b>149,100</b>	<b>175,000</b>	<b>-</b>	<b>175,000</b>
<b>40 PENSIONS &amp; RETIREMENT</b>					
51 BENEFITS	74,645	61,974	62,094		62,094
<b>TOTAL PENSIONS &amp; RETIREMENT</b>	<b>74,645</b>	<b>61,974</b>	<b>62,094</b>	<b>-</b>	<b>62,094</b>
<b>41 HOSPITAL &amp; DISABILITY</b>					
51 BENEFITS	207,084	413,780	414,780		414,780
<b>TOTAL HOSPITAL &amp; DISABILITY</b>	<b>207,084</b>	<b>413,780</b>	<b>414,780</b>	<b>-</b>	<b>414,780</b>
<b>42 WORK COMP/LIABILITY INSURANCE</b>					
52 OPERATING EXPENSES	533,983	674,000	674,000		674,000
<b>TOTAL WORK COMP/LIABILITY INSURANCE</b>	<b>533,983</b>	<b>674,000</b>	<b>674,000</b>	<b>-</b>	<b>674,000</b>
<b>43 DEBT RETIREMENT</b>					
52 OPERATING EXPENSES	30,640	50,000	50,000		50,000
55 P&I ON CAPITAL INVESTMENTS	2,472,834	3,550,043	3,903,217		3,903,217
<b>TOTAL DEBT RETIREMENT</b>	<b>2,503,474</b>	<b>3,600,043</b>	<b>3,953,217</b>	<b>-</b>	<b>3,953,217</b>
<b>45 SOCIAL SERVICES</b>					
51 BENEFITS	(868)	2,000	3,430		3,430
<b>TOTAL SOCIAL SERVICES</b>	<b>(868)</b>	<b>2,000</b>	<b>3,430</b>	<b>-</b>	<b>3,430</b>
<b>46 CONTINGENCY TRANSFER RESERVES</b>					
52 OPERATING EXPENSES	1,182,039	1,998,385	2,031,626		1,921,749
Airport Appropriation				(100,000)	
Contingency (per Admin)				(9,877)	
54 CAPITAL EXPENSES	3,423,279	4,282,492	7,260,291		7,260,291
<b>TOTAL CONTINGENCY TRANSFER RESERVES</b>	<b>4,605,318</b>	<b>6,280,877</b>	<b>9,291,917</b>	<b>(109,877)</b>	<b>9,182,040</b>



<b>GENERAL FUND Exhibit A Amended</b>	<b>2017 Actual</b>	<b>2018 Amended Adopted Budget</b>	<b>2019 Executive Budget</b>	<b>Council/Executive Changes</b>	<b>Adopted 2019 Budget</b>
<b>50 ROADS</b>					
50 SALARIES	1,635,967	1,918,973	2,031,143		2,031,143
51 BENEFITS	1,248,678	1,299,406	1,389,827		1,389,827
52 OPERATING EXPENSES	6,308,987	6,232,281	6,229,987	79,370	6,309,357
53 ONE TIME OPERATING	430	6,922	-		-
54 CAPITAL EXPENSES	295,763	1,210,000	1,402,500		1,402,500
<b>TOTAL ROADS</b>	<b>9,489,825</b>	<b>10,667,582</b>	<b>11,053,457</b>	<b>79,370</b>	<b>11,132,827</b>
<b>60 RECREATION &amp; PARKS</b>					
52 OPERATING EXPENSES	2,292,752	2,516,749	2,779,614		2,779,614
<b>TOTAL RECREATION &amp; PARKS</b>	<b>2,292,752</b>	<b>2,516,749</b>	<b>2,779,614</b>	<b>-</b>	<b>2,779,614</b>
<b>83 GRANTS AND MANDATES</b>					
52 OPERATING EXPENSES	456,888	821,014	498,323		498,323
<b>TOTAL GRANTS AND MANDATES</b>	<b>456,888</b>	<b>821,014</b>	<b>498,323</b>	<b>-</b>	<b>498,323</b>
<b>84 TEEN ADULT CENTER/DOVE POINT</b>					
52 OPERATING EXPENSES	61,362	61,363	61,363		61,363
<b>TOTAL TEEN ADULT CENTER/DOVE POINT</b>	<b>61,362</b>	<b>61,363</b>	<b>61,363</b>	<b>-</b>	<b>61,363</b>
<b>85 MAINT OF AGED IN COMMUNITY</b>					
52 OPERATING EXPENSES	238,050	238,050	250,000		250,000
<b>TOTAL MAINT OF AGED IN COMMUNITY</b>	<b>238,050</b>	<b>238,050</b>	<b>250,000</b>	<b>-</b>	<b>250,000</b>
<b>86 COMMISSION ON AGING</b>					
52 OPERATING EXPENSES	750	750	750		750
<b>TOTAL COMMISSION ON AGING</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>-</b>	<b>750</b>
<b>87 LIFE CRISIS CENTER</b>					
52 OPERATING EXPENSES	13,500	13,500	13,500		13,500
<b>TOTAL LIFE CRISIS CENTER</b>	<b>13,500</b>	<b>13,500</b>	<b>13,500</b>	<b>-</b>	<b>13,500</b>
<b>TOTAL GENERAL FUND</b>	<b>133,985,943</b>	<b>144,871,498</b>	<b>151,393,421</b>	<b>(411,197)</b>	<b>150,982,224</b>

County Appropriation to BOE Operating Budget by Category  
Fiscal Year 2019

Category	FY17 County Appropriation	FY18 County Appropriation	FY19 - FY18 Increase (Decrease)	Executive's Proposed FY19 Appropriation	Council Changes	Amended FY19 County Appropriation
Administration	\$ 1,092,942	\$ 1,146,676	\$ (21,857)	\$ 1,124,820	\$ 40,807	\$ 1,165,627
School Management & Support	\$ 2,889,480	\$ 2,907,232	\$ 7,567	\$ 2,914,799	\$ 115,827	\$ 3,030,625
Instructional Salaries & Wages	\$ 15,933,321	\$ 16,040,443	\$ 371,374	\$ 16,411,817	\$ 27,539	\$ 16,439,356
Textbooks & Instructional Supplies	\$ 615,151	\$ 650,309	\$ 84,108	\$ 734,417	\$ (82,679)	\$ 651,738
Other Instructional Costs	\$ 478,270	\$ 611,993	\$ (11,787)	\$ 600,207	\$ (65,011)	\$ 535,196
Special Education	\$ 3,778,190	\$ 3,790,997	\$ 38,893	\$ 3,829,890	\$ 140,657	\$ 3,970,547
Student Personnel Services	\$ 565,770	\$ 587,423	\$ 24,222	\$ 611,645	\$ 22,314	\$ 633,959
Student Health Services	\$ 354,190	\$ 361,543	\$ (15,811)	\$ 345,732	\$ 14,501	\$ 360,233
Student Transportation Services	\$ 1,974,271	\$ 2,058,077	\$ (22,694)	\$ 2,035,382	\$ 33,354	\$ 2,068,736
Operation of Plant	\$ 3,088,773	\$ 3,075,592	\$ (43,812)	\$ 3,031,779	\$ 66,086	\$ 3,097,865
Maintenance of Plant	\$ 1,063,873	\$ 981,564	\$ (15,583)	\$ 965,981	\$ 35,208	\$ 1,001,190
Fixed Charges (excluding teacher pension)	\$ 8,540,514	\$ 8,740,737	\$ 295,713	\$ 9,036,450	\$ 68,912	\$ 9,105,362
Food Services	\$ 147,144	\$ 100,747	\$ (2,247)	\$ 98,500	\$ 3,501	\$ 102,001
Community Services	\$ 39,023	\$ 39,548	\$ (1,659)	\$ 37,889	\$ 1,476	\$ 39,365
Capital Outlay	\$ 1,372,382	\$ 1,924,320	\$ (39,617)	\$ 1,884,704	\$ 77,510	\$ 1,962,213
Subtotal before Teacher Pension	\$ 41,933,294	\$ 43,017,201	\$ 646,811	\$ 43,664,012	\$ 500,000	\$ 44,164,012
State Teacher supplement (by State Law)		\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTALS for appropriations</b>	<b>\$ 41,933,294</b>	<b>\$ 43,017,201</b>	<b>\$ 646,811</b>	<b>\$ 43,664,012</b>	<b>\$ 500,000</b>	<b>\$ 44,164,012</b>
County One Time Non-recurring Funding	\$ -	\$ 238,000	\$ 512,000	\$ 750,000	\$ (750,000)	\$ -
<b>Total Funds Committed for expenditure by BOE (excluding debt service)</b>	<b>\$ 41,933,294</b>	<b>\$ 43,255,201</b>	<b>\$ 1,158,811</b>	<b>\$ 44,414,012</b>	<b>\$ (250,000)</b>	<b>\$ 44,164,012</b>

Note: increase in MOE, \$646,811, determined by enrollment and mandated by the state is included  
FY19 numbers above

**Appendix "A" Amended** page 2 of 2  
**General Fund Expense Budget**

Category	FY17 Restated Total Budget	FY18 Restated Total Budget	FY2019 - FY2018 Increase (Decrease)	FY19 BOE Proposed Total Budget	Allocation of County Changes to BOE FY19 Proposed Budget	Amended FY19 BOE Budget
Administration	\$ 5,007,385	\$ 5,121,803	\$ 16,965	\$ 5,138,768	\$ (3,628)	\$ 5,142,396
School Management & Support	\$ 12,372,641	\$ 12,985,591	\$ 330,744	\$ 13,316,335	\$ (53,875)	\$ 13,370,210
Instructional Salaries & Wages	\$ 70,103,130	\$ 71,647,065	\$ 3,330,758	\$ 74,977,823	\$ 2,452,316	\$ 72,525,507
Textbooks & Instructional Supplies	\$ 2,715,984	\$ 2,904,705	\$ 450,500	\$ 3,355,205	\$ 479,932	\$ 2,875,273
Other Instructional Costs	\$ 1,969,744	\$ 2,733,560	\$ 8,500	\$ 2,742,060	\$ 380,937	\$ 2,361,123
Special Education	\$ 16,744,589	\$ 16,933,060	\$ 563,894	\$ 17,496,954	\$ (19,907)	\$ 17,516,861
Student Personnel Services	\$ 2,471,198	\$ 2,623,812	\$ 170,505	\$ 2,794,317	\$ (2,520)	\$ 2,796,837
Student Health Services	\$ 1,546,928	\$ 1,614,887	\$ (35,401)	\$ 1,579,486	\$ (9,752)	\$ 1,589,238
Student Transportation Services	\$ 8,721,624	\$ 9,192,711	\$ 105,987	\$ 9,298,698	\$ 172,056	\$ 9,126,642
Operation of Plant	\$ 13,542,103	\$ 13,737,595	\$ 113,169	\$ 13,850,764	\$ 183,914	\$ 13,666,850
Maintenance of Plant	\$ 4,699,582	\$ 4,384,305	\$ 28,807	\$ 4,413,112	\$ (3,836)	\$ 4,416,948
Fixed Charges (including teacher pension)	\$ 37,727,112	\$ 39,041,824	\$ 2,241,437	\$ 41,283,261	\$ 1,113,138	\$ 40,170,123
Food Services	\$ 650,000	\$ 450,000	\$ -	\$ 450,000	\$ -	\$ 450,000
Community Services	\$ 175,881	\$ 176,646	\$ (3,550)	\$ 173,096	\$ (570)	\$ 173,666
Capital Outlay	\$ 5,994,941	\$ 8,595,268	\$ 15,050	\$ 8,610,318	\$ (46,379)	\$ 8,656,697
<b>Total General Fund BOE Budget</b>	<b>\$ 184,442,842</b>	<b>\$ 192,142,832</b>	<b>\$ 7,337,365</b>	<b>\$ 199,480,197</b>	<b>\$ 4,641,827</b>	<b>\$ 194,838,370</b>

Exhibit B  
CAPITAL BUDGET FOR FISCAL YEAR 2019

**FY19 Source of Funding**

PROJECT DESCRIPTION	2019 Funding Total	New Bonds	Existing Bond Funds	Pay-Go	State/ Federal / Other	Enterprise
Contingency	\$ 200,000	\$ 200,000				
General Services						
Health Dept - Hurdle Basement Floor Improvements	\$ 160,000			\$ 160,000		
Nursing Home - PTAC Unit Replacement	\$ 450,000			\$ 450,000		
Extension Services Facility - Roof Replacement	\$ 125,000			\$ 125,000		
Circuit Court Complex - Remodeling and Renovations	\$ 800,000			\$ 800,000		
NCH - AC Unit Replacement Controls Upgrade	\$ 480,000			\$ 480,000		
GOB - Roof Replacement						
Wicomico County Sheriff Public Safety Building	\$ 5,189,500	\$ 5,189,500				
Dept of Corrections						
HVAC Controls Upgrade/ Hot H2O Valve Replacement	\$ 163,800			\$ 163,800		
Roof Replacement - continued from FY18	\$ 411,666			\$ 411,666		
Inmate Shower Restoration - continued from FY18	\$ 265,825			\$ 265,825		
Wicomico County BOE						
Priority #1 Delmar Elementary	\$ 8,247,000	\$ 852,000			\$ 7,395,000	
Priority #2 Beaver Run Study / Planning	\$ 2,250,000		\$ 2,250,000			
Priority #3 Glen Avenue	\$ 1,893,000	\$ 331,000			\$ 1,562,000	
Priority #4 Pinehurst Elementary - Roof	\$ 879,000	\$ 154,000			\$ 725,000	
Priority #8 Fruitland Primary	\$ 75,000	\$ 75,000				
Priority #9 Pinehurst Elementary - Retrofit	\$ 1,047,000	\$ 1,047,000				
Priority #10 Mardela HS	\$ 1,216,000	\$ 1,216,000				
Priority #12 Stadium	\$ 490,000	\$ 490,000				
Priority #13 Wicomico HS Auditorium	\$ 500,000	\$ 500,000				
Priority #14 Parkside Auditorium	\$ 450,000	\$ 450,000				

PROJECT DESCRIPTION	2019 Funding Total	New Bonds	Existing Bond Funds	Pay-Go	State/ Federal / Other	Enterprise
Wicomico County Public Library Renovate Lower Level Meeting Rooms	\$ 25,000			\$ 25,000		
Public Health Upgrade Back Up / Replace Fiber Backbone Switch	\$ 41,000			\$ 41,000		
Dept of Public Works - Engineering Chesapeake Bay WIP	\$ 200,000			\$ 200,000		
Water & Sewer Master Plan	\$ 300,000			\$ 300,000		
Airport Water Main Extension	\$ 3,830,924				\$ 3,830,924	
Dept of Public Works - Roads Division Bear Swamp Bridge Replacement	\$ 165,000			\$ 165,000		
Dry Storage Building	\$ 160,000			\$ 160,000		
Public Works - Solid Waste Division Civic Center Recycling Center Design & Relocation	\$ 150,000					\$ 150,000
Landfill Scale & Scale House Replacement	\$ 350,000					\$ 350,000
Landfill Drainage Revision Plan	\$ 100,000					\$ 100,000
Convenience Center Improvements	\$ 50,000					\$ 50,000

PROJECT DESCRIPTION	2019 Funding Total	New Bonds	Existing Bond Funds	Pay-Go	State/ Federal / Other	Enterprise
Wicomico County Recreation, Parks & Tourism						
WY&CC - Exterior Metal Project	\$ 500,000			\$ 250,000		\$ 250,000
Cedar Hill Cabins & Bathroom Renovation	\$ 105,000			\$ 60,000	\$ 45,000	
Pirate's Wharf Master Plan & Development	\$ 150,000			\$ 100,000	\$ 50,000	
Playground Equipment	\$ 250,000			\$ 25,000	\$ 225,000	
Tennis and Basketball Court Restoration	\$ 280,000			\$ 28,000	\$ 252,000	
AWP Stadium Modernization	\$ 480,000				\$ 480,000	
AWP Stadium Modernization	\$ 100,000				\$ 100,000	
Roaring Point Park Break Waters	\$ 250,000				\$ 250,000	
Cove Road Beach Access	\$ 100,000				\$ 100,000	
Cedar Hill Harbor Restoration	\$ 99,000				\$ 99,000	
Salisbury-Ocean City-Wicomico Airport						
STARS and ADS-B Equipment	\$ 600,000			\$ 600,000		
ARFF (Aircraft Rescue and Fire Fighting) Station	\$ 900,000			\$ 900,000		
Taxilane C Apron and Corp Hangar Ramp	\$ 750,000			\$ 750,000		
Snow Removal Equipment (SRE) Building	\$ 50,000			\$ 50,000		
Drone Facility Design and Site	\$ 750,000			\$ 750,000		
Air Traffic Control Tower - Equipment	\$ 415,135				\$ 311,351	\$ 103,784
Runway 14/32 Extension	\$ 4,700,000				\$ 4,230,000	\$ 470,000
Taxiway A Rehabilitation	\$ 50,000				\$ 47,500	\$ 2,500
Replace Condemed Corporate/3 rows of T- Hangars	\$ 600,000				\$ 600,000	
	<b>\$ 41,793,850</b>	<b>\$ 10,504,500</b>	<b>\$ 2,250,000</b>	<b>\$ 7,260,291</b>	<b>\$ 20,302,775</b>	<b>\$ 1,476,284</b>

<b>Governmental &amp; Enterprise Funds Exhibit C Amended</b>	<b>2017 Actual</b>	<b>2018 Adopted Budget</b>	<b>2019 Executive Budget</b>	<b>Council Changes</b>	<b>Adopted 2019 Budget</b>
<b>51 SOLID WASTE</b>					
Revenue	8,049,320	12,919,965	7,293,100		7,293,100
SALARIES	1,590,475	1,803,870	1,980,266		1,980,266
BENEFITS	1,096,815	1,149,993	1,164,175		1,164,175
OPERATING EXPENSES	3,569,232	2,887,643	2,931,514		2,931,514
ONE TIME OPERATING	7,783	6,250	4,000		4,000
CAPITAL EXPENSES	105,770	6,979,840	1,122,934		1,122,934
P&I ON CAPITAL INVST	34,932	92,369	90,211		90,211
<b>TOTAL SOLID WASTE</b>	<b>6,405,006</b>	<b>12,919,965</b>	<b>7,293,100</b>	<b>-</b>	<b>7,293,100</b>
<b>52 AIRPORT</b>					
REVENUE	1,418,796	1,844,117	1,774,662	50,000	1,824,662
TRANSFER FROM GENERAL FUND		435,000	350,000	(100,000)	250,000
<b>TOTAL REVENUE</b>	<b>1,418,796</b>	<b>2,279,117</b>	<b>2,124,662</b>	<b>(50,000)</b>	<b>2,074,662</b>
SALARIES	345,418	421,724	519,189	(50,000)	469,189
BENEFITS	144,747	230,509	263,589		263,589
OPERATING EXPENSES	4,707,025	1,158,894	1,250,950		1,250,950
ONE TIME OPERATING	5,460	9,797	14,700		14,700
CAPITAL EXPENSES	57,782	454,000	72,250		72,250
P&I ON CAPITAL INVST	531	4,194	3,984		3,984
<b>TOTAL AIRPORT</b>	<b>5,260,962</b>	<b>2,279,117</b>	<b>2,124,662</b>	<b>(50,000)</b>	<b>2,074,662</b>
<b>53 ELECTRICAL BOARD</b>					
REVENUE	53,494	51,860	55,928		55,928
CONTRIBUTION TO FUND BALANCE	-	13,644	-		-
SALARIES	29,197	28,050	28,080		28,080
BENEFITS	16,444	3,983	21,665		21,665
OPERATING EXPENSES	2,926	6,183	6,183		6,183
ONE TIME OPERATING	-	-	-		-
CAPITAL EXPENSES	-	-	-		-
<b>TOTAL ELECTRICAL BOARD</b>	<b>48,566</b>	<b>51,860</b>	<b>55,928</b>	<b>-</b>	<b>55,928</b>

<b>Governmental &amp; Enterprise Funds Exhibit C Amended</b>	<b>2017 Actual</b>	<b>2018 Adopted Budget</b>	<b>2019 Executive Budget</b>	<b>Council Changes</b>	<b>Adopted 2019 Budget</b>
<b>54 LOCAL MANAGEMENT BOARD (Charter Department)</b>					
REVENUE			1,240,350		1,240,350
TRANSFER FROM GENERAL FUND			69,558		69,558
TOTAL REVENUE	-	-	1,309,908	-	1,309,908
SALARIES			60,714		60,714
BENEFITS			32,650		32,650
OPERATING EXPENSES			1,212,394		1,212,394
ONE TIME OPERATING			4,150		4,150
TOTAL LOCAL MANAGEMENT BOARD	-	-	1,309,908	-	1,309,908
<b>56 NARCOTICS TASK FORCE</b>					
REVENUE	85,926	726,000	730,000		730,000
OPERATING EXPENSES	122,208	150,000	150,000		150,000
ONE TIME OPERATING	630	6,000	10,000		10,000
CAPITAL EXPENSES	15,435	570,000	570,000		570,000
TOTAL NARCOTICS TASK FORCE	138,273	726,000	730,000	-	730,000
<b>60 RECREATION &amp; PARKS</b>					
REVENUE	1,292,124	1,654,555	1,744,817		1,744,817
TRANSFER FROM GENERAL FUND	2,274,007	2,516,749	2,779,614		2,779,614
TOTAL REVENUE	3,566,130	4,171,304	4,524,431	-	4,524,431
SALARIES	1,510,502	1,578,312	1,717,430		1,717,430
BENEFITS	784,928	926,533	992,729		992,729
OPERATING EXPENSES	943,188	1,168,984	1,234,305		1,234,305
ONE TIME OPERATING	998	-	-		-
CAPITAL EXPENSES	60,578	379,470	464,362		464,362
P&I ON CAPITAL INVST	120,405	118,005	115,605		115,605
TOTAL RECREATION & PARKS	3,420,600	4,171,304	4,524,431	-	4,524,431



<b>Governmental &amp; Enterprise Funds Exhibit C Amended</b>	<b>2017 Actual</b>	<b>2018 Adopted Budget</b>	<b>2019 Executive Budget</b>	<b>Council Changes</b>	<b>Adopted 2019 Budget</b>
<b>61 WICOMICO YOUTH &amp; CIVIC CENTER</b>					
REVENUE	4,621,409	6,445,804	4,816,105		4,816,105
TRANSFER FROM GENERAL FUND	622,577	793,802	864,657		864,657
TOTAL REVENUE	5,243,986	7,239,606	5,680,762	-	5,680,762
SALARIES	1,649,540	1,790,030	1,812,816		1,812,816
BENEFITS	625,667	723,762	733,321		733,321
OPERATING EXPENSES	3,411,848	3,864,564	2,561,324		2,561,324
ONE TIME OPERATING	1,154	-	-		-
CAPITAL EXPENSES	202,334	836,800	553,000		553,000
P&I ON CAPITAL INVST	3,782	24,450	20,301		20,301
TOTAL WICOMICO YOUTH & CIVIC CENTER	5,894,326	7,239,606	5,680,762	-	5,680,762
<b>62 TOURISM</b>					
REVENUE	1,943,010	2,688,355	2,485,757		2,485,757
SALARIES	522,770	589,807	633,998		633,998
BENEFITS	215,133	227,249	227,137		227,137
OPERATING EXPENSES	1,159,816	1,843,601	1,581,841		1,581,841
ONE TIME OPERATING	1,668	1,250	1,450		1,450
CAPITAL EXPENSES	4,865	24,100	39,100		39,100
P&I ON CAPITAL INVST	297	2,348	2,231		2,231
TOTAL TOURISM	1,904,549	2,688,355	2,485,757	-	2,485,757
<b>NURSING HOME</b>					
REVENUE	8,681,284	8,870,406	8,850,873		8,850,873
NURSING	3,946,799	3,946,447	4,042,418		4,042,418
OPERATING EXPENSES	5,292,507	4,884,154	4,778,535		4,778,535
CONTRIBUTION TO FUND BALANCE	(685,706)	39,805	29,920		29,920
TOTAL NURSING HOME	8,553,600	8,870,406	8,850,873		8,850,873

**EXHIBIT "D"**  
Anticipated Grant Funding

County Department Requesting Grant	Dept #	Funding Source	Name of Grant	Expected amount for salary	Expected amount for benefits	Expected amount for operating	Expected amount for capital	Total Expected Grant Award
Circuit Court	02	State	Family Services	\$ 101,117	\$ 57,963	\$ 110,675	\$ -	\$ 269,755
Circuit Court	02	State	Maryland Access To Justice Grant				\$ 142,941	\$ 142,941
Circuit Court	02	State	Wicomico County Adult Drug Treatment Court	\$ 101,241	\$ 65,079	\$ 181,177	\$ -	\$ 347,497
<b>Circuit Court Total</b>				<b>\$ 202,358</b>	<b>\$ 123,042</b>	<b>\$ 291,852</b>	<b>\$ 142,941</b>	<b>\$ 760,193</b>
States Attorney	04	State	Wicomico County Adult Drug Treatment Court	\$ 20,000				\$ 20,000
States Attorney	04	State	Maryland Criminal Information Network	\$ 104,000	\$ -			\$ 104,000
<b>States Attorney Total</b>				<b>\$ 124,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 124,000</b>
Planning & Zoning	13	State & Federal	MPO (Not a Grant)	\$ 42,895		\$ 151,605		\$ 194,500
Planning & Zoning	13	State	Chesapeake and Atlantic Coastal Bays Grant-In-Aid Program	\$ 12,000				\$ 12,000
Planning & Zoning	13	Federal	SNHS-Downpayment Assistance				\$ 300,000	\$ 300,000
Planning & Zoning	13	State	Rural Legacy				\$ 2,416,000	\$ 2,416,000
Planning & Zoning	13	Federal	Community Development Block Grant County Wide House Rehab			\$ 30,000	\$ 320,000	\$ 350,000
<b>Planning &amp; Zoning Total</b>				<b>\$ 54,895</b>	<b>\$ -</b>	<b>\$ 181,605</b>	<b>\$ 3,036,000</b>	<b>\$ 3,272,500</b>
Sheriff	17	State	Peace Order / Protective Order Support	\$ 20,000				\$ 20,000
Sheriff	17	State	Safe Streets Program	\$ 15,000				\$ 15,000
Sheriff	17	State	Tobacco Program	\$ 19,750		\$ 250		\$ 20,000
Sheriff	17	State	School Bus Safety	\$ 15,000		\$ 1,000		\$ 16,000
Sheriff	17	State	Sex Offender Compliance and Enforcement	\$ 22,000		25000	-	\$ 47,000
Sheriff	17	State	Gun Violence Reduction Grant Program	\$ 15,000				\$ 15,000
Sheriff	17	Federal	Law Enforcement Training Scholarship Program (LETS)			\$ 5,000		\$ 5,000
Sheriff	17	Federal	Wicomico County Highway Safety Grant	\$ 15,000				\$ 15,000
Sheriff	17	Federal	Bulletproof Vest Partnership			\$ 12,000		\$ 12,000
Sheriff	17	State	Bulletproof Vest Partnership			\$ 12,000		\$ 12,000
Sheriff	17	State	Community Needs Grant			\$ 5,000		\$ 5,000
Sheriff	17	Federal	USMS Regional Fugitive Task Force	\$ 20,000				\$ 20,000
Sheriff	17	State	Community Outreach Addictions Team	\$ 25,000				\$ 25,000
Sheriff	17	State	Heroin Coordinator	\$ 29,286	\$ 8,786	\$ 16,550		\$ 54,622
Sheriff	17	State	Wicomico County Adult Drug Court Proram	\$ 7,700	\$ 2,310			\$ 10,010
Sheriff	17	Federal	Wicomico County Adult Drug Court Proram	\$ 7,700	\$ 2,310			\$ 10,010
Sheriff	17	State	Edward J. Byrne Memorial Justice Assistance Grant (BJAG)			\$ 10,000	\$ -	\$ 10,000
<b>Sheriff Total</b>				<b>\$ 211,436</b>	<b>\$ 13,406</b>	<b>\$ 86,800</b>	<b>\$ -</b>	<b>\$ 311,642</b>

County Department Requesting Grant	Dept #	Funding Source	Name of Grant	Expected amount for salary	Expected amount for benefits	Expected amount for operating	Expected amount for capital	Total Expected Grant Award
Corrections	21	Federal	Medication Assisted Treatment Grant			\$ 78,000		\$ 78,000
Corrections	21	Federal	State Criminal Alien Assistance Program (SCAAP)			\$ 1,000		\$ 1,000
<b>Corrections Total</b>				\$ -	\$ -	\$ 79,000	\$ -	\$ 79,000
Emergency Services	22	State	Emergency Number Systems Board				\$ 25,000	\$ 25,000
Emergency Services	22	Federal	Wicomico County Hazard Mitigation Plan Update			\$ -		\$ -
Emergency Services	22	State	EMD Grant			\$ -		\$ -
Emergency Services	22	State	Computer Aided Dispatch Interface Funding			\$ -		\$ -
Emergency Services	22	State	Emergency Number Systems Board				\$ -	\$ -
Emergency Services	22	State	Community Right to Know Grant			\$ -		\$ -
Emergency Services	22	State	MIEMSS/MEMA				\$ 20,000	\$ 20,000
Emergency Services	22	Federal	2018 Emergency Management Performance Grant	\$ 92,000				\$ 92,000
Emergency Services	22	Federal	2018 State Homeland Security Program			\$ 90,000		\$ 90,000
<b>Emergency Services Total</b>				\$ 92,000	\$ -	\$ 90,000	\$ 45,000	\$ 227,000
Roads	50	State Aid	State Aid Program (Not a Grant)				\$ -	\$ -
<b>Roads Total</b>				\$ -	\$ -	\$ -	\$ -	\$ -
Local Management Board 219F2	54	State	Community Partnership Agreement - between GOC & LMB	\$ 12,750	\$ 5,497	\$ 161,540		\$ 179,787
Local Management Board 219G9	54	State	Community Partnership Agreement - between GOC & LMB	\$ 7,286	\$ 2,844	\$ 67,370		\$ 77,500
Local Management Board 219G5	54	State	Community Partnership Agreement - between GOC & LMB	\$ -	\$ -	\$ 115,000		\$ 115,000
Local Management Board 219H3	54	State	Community Partnership Agreement - between GOC & LMB			\$ 63,500		\$ 63,500
Local Management Board 219G4	54	State	Community Partnership Agreement - between GOC & LMB			\$ 71,500		\$ 71,500
Local Management Board 219G8	54	State	Community Partnership Agreement - between GOC & LMB			\$ 138,000		\$ 138,000
Local Management Board 219H5	54	State	Community Partnership Agreement - between GOC & LMB			\$ 100,000		\$ 100,000
Local Management Board 219H7	54	State	Community Partnership Agreement - between GOC & LMB			\$ 40,000		\$ 40,000
Local Management Board 219H8	54	State	Community Partnership Agreement - between GOC & LMB			\$ 56,700		\$ 56,700
Local Management Board 219F3	54	State	County Appropriation (covers operating costs)	\$ 38,857	\$ 23,598	\$ 7,103		\$ 69,558
Local Management Board 219XX	54	State	Community Partnership Agreement - between GOC & LMB			\$ 100,000		\$ 100,000
Local Management Board 219I3	54	State	Health Families/Home Visitation	\$ 1,821	\$ 711	\$ 295,831		\$ 298,363
<b>Local Management Board Total</b>				\$ 60,714	\$ 32,650	\$ 1,216,543	\$ -	\$ 1,309,907

County Department Requesting Grant	Dept #	Funding Source	Name of Grant	Expected amount for salary	Expected amount for benefits	Expected amount for operating	Expected amount for capital	Total Expected Grant Award
Airport	31	Federal/State	Design Work for Rehabilitation of Taxiway A				\$ 427,500.00	\$ 427,500.00
Airport	31	Federal/State	Design Work for Rehabilitation of Air Carrier Apron				\$ 71,250.00	\$ 71,250.00
Airport	31	Federal/State	Rehabilitate Corporate Hangar Aprons				\$ 216,485.00	\$ 216,485.00
Airport	31	Federal/State	Install Flooring in Air Traffic Tower				\$ 18,750.00	\$ 18,750.00
Airport	31	Federal/State	Replace Radios and Weather Monitoring Equipment in Air traffic Control Tower				\$ 375,000.00	\$ 375,000.00
Airport	31	Federal/State	Relocate Hangar Buidling to new location and convert into snow removal building				\$ 18,750.00	\$ 18,750.00
Airport	31	Federal/State	Replace snow removal equipment				\$ 1,631,250.00	\$ 1,631,250.00
Airport	31	Federal/State	Purchase Replacement ARFF (airport rescue firefighting) vehicle				\$ 525,000.00	\$ 525,000.00
Airport	31	Federal/State	Purchase ARFF (airport rescue firefighting) equipment				\$ 93,750.00	\$ 93,750.00
Airport	31	Federal/State	Replace Airport Terminal Sliding Doors				\$ 80,000.00	\$ 80,000.00
Airport	31	Federal/State	Replace snow removal equipment (broom)				\$ 700,000.00	\$ 700,000.00
<b>Airport Total</b>							<b>\$ 4,157,735</b>	<b>\$ 4,157,735.00</b>
Tourism	62	State	MD Dept of Commerce Private Sector Consumer Advertising Partnership Program			\$ 75,000	\$ -	\$ 75,000.00
<b>Tourism Total</b>							<b>\$ 75,000</b>	<b>\$ - \$ 75,000.00</b>
Recreation & Parks	60	State	Waterway Improvement Fund			\$ 7,000	\$ -	\$ 7,000
<b>Recreation &amp; Parks Total</b>							<b>\$ - \$ - \$ 7,000</b>	<b>\$ - \$ 7,000</b>
<b>Grand Total</b>				<b>\$ 745,403</b>	<b>\$ 169,098</b>	<b>\$ 2,027,800</b>	<b>\$ 7,381,676</b>	<b>\$ 10,323,977</b>

2019 Rate Changes - Recreation and Parks

Exhibit E

Recreation and Parks

	FY18	FY19 Fee	
	Rates	Recommendation	Description of Fee Recommendation
<b>Program Area</b>			
Program Registration Surcharge	\$6.50	\$6.50	
<b>Youth Sports Programs</b>			
Youth Fall Soccer - Team Entry	\$350	\$350	
Youth Spring Soccer Instructional - Individual	\$25	\$25	
Youth Fall Soccer - Individual	\$50	\$50	
Lil Miss T-Ball	\$30	\$50	Program restructuring - removing team fees and spreading across to participants
Jr. Girl's Pony Tails	\$30	\$50	Program restructuring - removing team fees and spreading across to participants
Jr. Girl's Pre-Minor	\$30	\$50	Program restructuring - removing team fees and spreading across to participants
Jr. Girl's Minor	\$35	\$55	Program restructuring - removing team fees and spreading across to participants
Jr. Girl's Major I	\$35	\$55	Program restructuring - removing team fees and spreading across to participants
Jr. Girl's Major II	\$35	\$55	Program restructuring - removing team fees and spreading across to participants
Jr. Girls - League Fee (Pony, Pre, Minor)	\$225	\$0	Program restructuring - removing team fees and spreading across to participants
Jr. Girls - League Fee (Major I & II)	\$250	\$0	Program restructuring - removing team fees and spreading across to participants
Girl's Fall Ball - Team Entry	\$500	\$500	
ESEVA - Youth Volleyball Instructional	\$60	\$60	
Youth Basketball Winter League (K-1 Division)	\$0	\$40	New league
Youth Basketball Winter League (2-8 Division)	\$0	\$55	New league
Youth Karate (Age 4-6)	\$40	\$40	
Youth Karate (Age 7-12)	\$55	\$55	
Jr Golf	\$50	\$50	
Tennis Camp	\$125	\$125	
Basketball Camp	\$125	\$125	
Volleyball Camp	\$125	\$125	
<b>Adult Programs</b>			
Men's Slow Pitch - Player	\$45	\$45	
Men's Slow Pitch - League Fee	\$500	\$500	
Coed Slow Pitch - Player	\$33	\$33	
Coed Slow Pitch - League Fee	\$325	\$325	
Men's Modified - League Fee	\$600	\$600	
Adult Kickball - Team Entry	\$300	\$300	
Sand Volleyball - Team	\$125	\$125	
Fall Men's Slow Pitch - Player	\$35	\$35	
Fall Men's Slow Pitch - League Fee	\$395	\$395	
Fall Coed Slow Pitch - Player	\$32	\$32	
Fall Coed Slow Pitch - League Fee	\$325	\$325	
Women's 6-Hit - Player	\$33	\$33	
Women's 6-Hit - League Fee	\$400	\$400	
Coed Volleyball - Player	\$50	\$30	
Coed Volleyball - League Fee	\$325	\$325	

<b>Recreation and Parks</b>			
	<b>FY18</b>	<b>FY19 Fee</b>	
	<b>Rates</b>	<b>Recommendation</b>	<b>Description of Fee Recommendation</b>
Body Sculpting	\$85.50	\$85.50	
<b>Childcare Programs</b>			
Kids Klub Summer Escape	\$120	\$125	Increase due to the minimum wage increase.
Camp Pinehurst	\$400	\$400	
PHP Nature Camp	\$150	\$150	
Kids Klub After School (Sept - June) base rate	\$125	\$125	Varies depending on site.
KKAS Professional Days	\$26	\$26	
Westside Community Center Membership (Youth)	\$150	\$150	
Westside Community Center Summer Camp	\$0	\$125	Expanded summer camp hours - additional staff hours to cover
<b>Special Events</b>			
Turkey Trek 5K	\$25	\$25	\$30 on race day
West Wicomico Heritage Bike Tour	\$35	\$35	\$40 on race day
Pumpkin Tour	\$10	\$10	
<b>Facilities</b>			
<b>HPAC Special Event Rentals</b>			
Tournament Field Rental - Day 1 (Field prepared and lined)	\$200	\$200	
Additional Field(s) - Day 1	\$150	\$150	
Field Rental - Day 2+	\$100	\$100	
Game Rental (Field prepared and lined) – up to 2 hours	\$60	\$75	Field prep materials and staff costs rising.
Practice Rental (turf fields only) - up to 2 hours		\$75	New, have never rented for practice time before.
Portable Mound (8 inch/10 inch) small mound	\$50	\$50	
Portable Mound (full size baseball large mound)		\$75	Additional staff needed to assemble
Turface	\$10	\$15	
Lime	\$5	\$10	
<b>Pemberton Park Rentals</b>			
Environmental Education Building	\$50	\$100	Adjusted rates based on capacity.
Visitors Center Classroom	\$50	\$50	
Outdoor Amphitheater	\$50	\$75	Adjusted rates based on capacity.
<b>Pemberton Weddings</b>			
Ceremony/Reception Site within PHP	\$200	\$500	Receptions have only been allowed at Pemberton Hall, we are opening ourselves up for more rentals by offering a reception site.
Overnight Storage		\$50/day	
Pemberton Cottage		\$25/hour	Only available April, May, Sept, Oct., Nov.
Additional Portalets		\$75/unit	
Discount of 2% if paid in full by 1/31, normal rate for month of February, outstanding balance will get charged 2% fee 3/1 and after.			
<b>Boat Slips</b>			
<b>Cedar Hill Boat Slips</b>			
10 foot without water & electric	\$689	\$723	5% rounded rate increase
12 foot without water & electric	\$763	\$801	5% rounded rate increase
10 foot with water & electric	\$832	\$874	5% rounded rate increase
12 foot with water & electric	\$943	\$990	5% rounded rate increase
13 foot with water & electric	\$1,039	\$1,091	5% rounded rate increase
14 foot with water & electric	\$1,076	\$1,130	5% rounded rate increase

<b>Recreation and Parks</b>			
	<b>FY18</b>	<b>FY19 Fee</b>	
	<b>Rates</b>	<b>Recommendation</b>	<b>Description of Fee Recommendation</b>
15 foot with water & electric	\$1,134	\$1,191	5% rounded rate increase
<b>Nanticoke Boat Slips</b>			
20 foot	\$846	\$888	5% rounded rate increase
15 foot	\$731	\$768	5% rounded rate increase
13 foot	\$701	\$736	5% rounded rate increase
12 foot	\$601	\$631	5% rounded rate increase
11 foot	\$566	\$594	5% rounded rate increase
10 foot	\$526	\$552	5% rounded rate increase
<b>Pavilion Rentals</b>			
Leonard's Mill	\$190	\$190	
Schumaker	\$190	\$190	
Billy Jackson	\$190	\$190	
Winterplace	\$190	\$190	
Cedar Hill	\$160	\$160	
Adkins Mill	\$135	\$135	
Nanticoke	\$65	\$65	
Emerson Holloway	\$65	\$65	
Nick Meyer	\$65	\$65	
Cedar Hill - Small	\$65	\$65	
Indian Village	\$65	\$65	
San Domingo	\$65	\$65	
Tyaskin	\$65	\$65	

2019 Rate Changes - Airport

Exhibit F

**Airport**

	FY18 Rates	FY19 Fee Recommendation	Description of Fee Recommendation
T-Hangars	\$192	\$250	New rent for current tenants will be \$250, for new tenants it will be \$265
Hangar #5	\$1,293	\$1,495	
Hangar #10	\$3,518	\$3,750	
Hangar #14	\$1,495	\$2,085	
Hangar #15	\$836	\$990	
Hangar #17	\$431	\$550	
Hangar #18	\$930	\$1,140	
FBO Terminal building	\$1,506	\$1,506	
Perdue Corporate hangar	\$700	\$700	
Fed Ex Corporate hangar	\$2,150	\$2,150	





## WICOMICO COUNTY, MARYLAND

OFFICE OF THE COUNTY EXECUTIVE

P.O. BOX 870

SALISBURY, MARYLAND 21803-0870

410-548-4801

FAX: 410-548-4803

Bob Culver  
County Executive

R. Wayne Strausburg  
Director of Administration

April 17, 2018

The Honorable County Council  
of Wicomico County  
Government Office Building  
Salisbury, Maryland 21801

Dear Council Members:

Attached hereto is my proposed budget for the fiscal year commencing July 1, 2018 and ending June 30, 2019 (FY2019). I would like to thank the citizens who offered their input during the public hearing held on March 22, 2018 at the Wicomico County Youth and Civic Center.

In accordance with the County charter, the proposed budget is balanced, and I believe, makes the best use of available resources to provide a level of service our citizens expect and deserve. The primary focus of this budget is to effectively address Wicomico County's core service needs: Public safety and health, education and infrastructure. Recognizing that our citizens' household and business finances are still under pressure, my proposed budget calls for no increase in either the real or personal property tax rates. However, the budget does address the most pressing needs in the aforementioned categories, continues my practice of providing efficient and cost effective operation of our County departments and calls for reasonable utilization of our fund balance.

Revenue growth has continued in Wicomico County. The FY2019 estimated recurring revenue is \$141,291,675; a change of \$7,769,293 or 5.5% increase over last year's budget. In addition, I am proposing the use of \$10,101,746 of General Fund prior year revenue or Fund Balance to pay for one-time operating costs, pay-go Capital Improvement Plan funding, and minor capital/infrastructure spending bringing the total proposed General Fund Revenue Budget to \$151,393,421; a change of \$6,521,923 or 4.5% increase over last year's budget.

*Wicomico County Celebrating 150 Years  
1867 - 2017*

General Fund estimated revenues attributable to the increase over last year's budget are summarized below:

	<b>FY2018</b>	<b>FY2019</b>	<b>Change Over FY18</b>	<b>% Change over FY18</b>
Net Property Tax	\$62,876,492	\$65,507,705	\$2,631,213	4%
Income Tax	\$49,350,000	\$52,500,000	\$3,150,000	6%
Disparity Grant	\$8,232,659	\$8,970,144	\$737,485	8%
Hwy User Rev	\$950,842	\$1,314,913	\$364,071	28%
	<b>\$121,409,993</b>	<b>\$128,292,762</b>	<b>\$6,882,769</b>	

We are pleased to see a continued increase in our net assessable real property base which now totals \$5,977,722,143, a 1.7% increase over last year. Each one cent change in the Real Property tax rate equals approximately \$597,772 increase/decrease in real property tax revenue and each one cent change in the Personal Property tax rate equals approximately \$39,109 increase/decrease in personal property tax revenue.

Employment has also continued on a positive trend and we are projecting local income tax revenue of \$52,500,000 based on the analysis of our most recent audited annual receipts and our current year trends.

### **Expense Budget**

The County Executive recommends the expenditure of \$151,393,421 for recurring and non-recurring operating expenses, departmental capital investments, grants to outside agencies from the General Fund and \$7,260,291 for approved CIP Pay-Go funding. In addition, this budget proposes the appropriation of \$2,250,000 in unassigned capital funds plus the proposed issuance of \$10,504,500 of new debt to fund approved CIP projects.

Under the County's Principle & Interest policy, 12% of the new revenue is \$16,955,001. General Fund debt service for FY19 is \$14,702,734 or 10.4% of new General Fund revenue.

This year's budget process began with removal of all FY18 budgeted capital spending and one-time/non-recurring operating costs effectively starting all Departments with flat operating budgets. In developing the budget, the Executive staff met with Departments and agencies receiving County funds. Prior to those meetings, we reviewed the three prior years actual spending by line item for each Department's operating expenses. That review established our baseline for consideration of the 2019 proposed appropriations.

General Fund appropriations that are being proposed are summarized below and reflected in the attached Expense by Category Chart:

<b>Expense Category</b>	<b>Appropriation</b>	<b>% of Total Appropriation</b>
Education	\$62,643,216	41%
Public Safety & Health	\$55,531,054	36%
Debt Service	\$3,953,217	3%
Contingency & Reserve	\$747,411	1%
Pay-Go Capital	\$7,260,291	5%
Culture & Recreation	\$3,644,271	2%
General Government	\$16,043,529	11%
Other	\$1,570,432	1%
<b>Total General Fund Appropriations</b>	<b>\$151,393,421</b>	<b>100%</b>

There are several exhibits included herein that make up the Executive's Budget Proposal for fiscal year 2019:

- Determination of Tax Rate and Revenue under the Revenue Cap
- General Fund Revenue and Expense by Category Charts
- Exhibit "A" – General Fund Revenue and Expense Budget by Major Category
- Appendix "A" – County Appropriation to Board of Education Operating Budget
- Exhibit "B" – Capital Budget for FY2018
- Exhibit "C" – Governmental and Enterprise Funds
- Exhibit "D" – Anticipated Grant Funding
- Exhibit "E" – Recreation and Parks Fee Changes
- Exhibit "F" – Airport Fee Changes

### **Employee Benefits**

#### **County Pension and Other Post-Employment Benefits (OPEB):**

We prepared a projected contribution for FY2019 and determined that under a 7.25% assumed rate of return and the other assumptions and data underlying the FY2018 actuarial valuation, the recommended contribution would be between \$400K and \$2.0 million. We recommended keeping it level with the current year and not dropping below that amount, because we anticipate lowering the assumed rate of return if we do not see interest rates rise in the future. Keeping the contribution level was confirmed by an outside actuary to be sufficient to meet the actuarially determined contribution. There will be no impact to the GASB 68. However, we will need to maintain the current level of contribution due to the challenges of meeting the plans long term rate of return. A similar concept can be applied to OPEB in FY2019.

The recommendation to keep the OPEB contribution level was based on our analysis of the plan under GASB 74/75, which showed the current contribution was sufficient to avoid the fund from depleting in the future. The same challenges regarding the long term rate of return and increases in health care costs apply to OPEB and may require an evaluation of the level of benefits provided under the plan.

#### **Hospitalization:**

The County's initial health insurance renewal estimate for September 1, 2018 was an increase in the range of 17% to 20%. Evaluating claims through last February, the County's loss ratio (paid claims divided by premium) was 86% for the first six months of the last plan year, which would have resulted in a refund. However, over the last six months claims became much worse with a loss ratio of 111% (in other words, claims higher than premium by 11%). In the first quarter of the current year, the loss ratio increased to 130%. An examination of large claims indicated that the County had five (5) members with claims over \$150,000 (only one of them went over the stop-loss threshold of \$250,000) and 20 members had total claims over \$75,000. The claims for December and January continued to be very high. As of February, the renewal estimate is now worse than previously quoted by about 2%.

Realizing that the increase in claims and increase in medical cost may be uncontrollable as it relates to attempting to minimize the County's and employees' cost, we further examined options to reduce the potentially large rate increase. An evaluation of membership enrollment indicated that a majority of the County's members carry Preferred Provider Option (PPO) coverage rather than Exclusive Provider Option (EPO) coverage, as indicated in the enrollment distribution below.

## Enrollment Distribution

The view below shows the membership of WICOMICO COUNTY MARYLAND by product and level of coverage for the trailing 12 months. The Overall product category includes Medical membership which may differ from Pharmacy membership.

Product	Level of Coverage	WICOMICO COUNTY MARYLAND											
		Mar 17	Apr 17	May 17	Jun 17	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18
Overall	All	1,503	1,501	1,517	1,526	1,514	1,492	1,465	1,455	1,457	1,462	1,448	1,454
	Subscriber Only	401	406	410	413	401	399	399	403	406	402	399	400
	Two Persons	338	337	340	336	338	340	326	315	314	316	324	326
	Family (3 or more)	764	758	767	777	775	753	740	737	737	744	725	728
EPO PPO	All	293	297	311	312	312	303	298	293	297	299	303	302
	Subscriber Only	93	96	96	99	96	94	97	97	99	98	101	100
	Two Persons	71	72	72	70	72	74	68	66	72	72	76	78
	Family (3 or more)	129	129	143	143	144	135	133	130	126	129	126	124
PPO	All	1,207	1,201	1,203	1,211	1,199	1,186	1,163	1,158	1,156	1,159	1,141	1,148
	Subscriber Only	305	307	311	311	302	302	298	302	303	300	294	296
	Two Persons	267	265	268	266	266	266	258	249	242	244	248	248
	Family (3 or more)	635	629	624	634	631	618	607	607	611	615	599	604
Traditional Plan	All	3	3	3	3	3	3	4	4	4	4	4	4
	Subscriber Only	3	3	3	3	3	3	4	4	4	4	4	4
Pharmacy	All	1,503	1,501	1,517	1,526	1,514	1,492	1,465	1,455	1,457	1,462	1,448	1,454
	Subscriber Only	401	406	410	413	401	399	399	403	406	402	399	400
	Two Persons	338	337	340	336	338	340	326	315	314	316	324	326
	Family (3 or more)	764	758	767	777	775	753	740	737	737	744	725	728

PPO, or Preferred Provider Option, health plans are generally more flexible (by covering out-of-network visits) than EPO (Exclusive Provider Option) plans and have higher premiums. The EPO uses the national Blues networks of providers. The EPO network is the set of healthcare providers (e.g., hospitals, doctors, and specialists) with whom the insurance company has contractual agreements in any given plan year. The agreements set a predetermined price for healthcare services. These set prices are heavily discounted from the provider's list price that is billed to uninsured patients.

Based on the County projected increased rates, the cost difference between both plans range from \$900 to \$1,900 per annual contract for virtually equivalent coverage. As outlined below, even in the PPO plan, County members out of network usage is very low, less than 1% of the total.

## Summary

PD AMT + ITS Fees by Paid Years (Trailing Paid Periods) on columns; and Account (Account), Network (Network) and Product (Product) on rows

			March 2017 - February 2018	% of Total Payments
WICOMICO COUNTY MARYLAND	In Network	Pharmacy - NCA	\$ 2,501,915.59	99.99%
WICOMICO COUNTY MARYLAND	In Network	EPO PPO	\$ 1,446,781.35	99.85%
WICOMICO COUNTY MARYLAND	In Network	PPO	\$ 6,748,019.74	99.38%
WICOMICO COUNTY MARYLAND	In Network	Traditional Plan	\$ 5,180.62	
WICOMICO COUNTY MARYLAND	Out of Network	Pharmacy - NCA	\$ 139.40	0.01%
WICOMICO COUNTY MARYLAND	Out of Network	EPO PPO	\$ 2,130.84	0.15%
WICOMICO COUNTY MARYLAND	Out of Network	PPO	\$ 42,274.56	0.62%

		TOTALS			
Pharmacy - NCA	\$	2,502,054.99			
EPO PPO	\$	1,448,912.19			
PPO	\$	6,790,294.30			
Medical Total	\$	8,244,387.11		INN %	OON %
				99.46%	0.54%
<b>FOR PPO MEDICAL ONLY</b>	<b>In-Network</b>	<b>\$</b>	<b>6,748,019.74</b>	<b>99.4%</b>	
	<b>Out-of-Network</b>	<b>\$</b>	<b>42,274.56</b>		
	<b>Total</b>	<b>\$</b>	<b>6,790,294.30</b>		

Rather than increasing the insurance premium nearly \$2.1 million in FY2019 as originally proposed by our insurance carrier, the proposed budget increases health insurance premiums \$579,438 by moving employees to EPO coverage and only paying the County's percentage of the EPO premium. The change still gives people the option to stay in the PPO; however, since the network is so large, and the benefits are virtually identical, we will be requiring those who stay in the PPO to pay the cost difference between the plans. The County would not be alone in this type of move – for instance City of Salisbury and Somerset Schools have made this change. The plan the County is subsidizing is an excellent plan with the best available network of providers. People currently in the PPO can move to the EPO at renewal, receive virtually the same benefits, and pay about the same out of paycheck contribution.

The County's health consortium (comprised of Board of Education, Wicomico County and the City of Salisbury) is "considering" additional changes to the prescription formulary (from Formulary 1 to Formulary 2) which may lead to additional premium savings.

A formulary is a list of covered prescription drugs. The CareFirst drug list is reviewed and approved by an independent national committee comprised of physicians, pharmacists and other health care professionals who make sure the drugs on the formulary are safe and clinically effective. The formulary list is evaluated and updated annually to become effective January 1<sup>st</sup> of each year.

The current formulary includes virtually all FDA approved drugs. The new formulary excludes certain drugs which are either less effective clinically or equally effective but more expensive. As of January 1, 2018, Formulary 2 had approximately 149 total drug removals plus diabetes test strips, insulin syringes and pen needles. It is important to remember that there is an appeal process available. If the member's physician can show that an excluded drug is the best one to treat the member's condition and that other drugs that are on the covered list (formulary) have been tried, the appeal may be granted.

Based on Wicomico County's current pharmacy utilization, the Formulary 2 impact analysis shows that there is an estimated savings to Wicomico of approximately \$18,000 and to your members of \$3,000. Only 70 members will be impacted for a total of 197 prescriptions.

### **County Departments Salary Changes:**

The budget proposes that eligible employees receive a 2% salary increase (\$508,874), which closely matches the December 2017 CPI –U year over year increase of 2.1%. Pay scales will be adjusted based on the adoption of the most recent Singer Study update. I am proposing that employees receive the greater of the 2% salary increase or up to 8% recommended by the Singer Study. The additional cost of the Singer Study proposed increases are \$126,919. Two (2) discretionary raises were proposed for County Council employees in the amount of \$9,000. Furthermore, the budget includes the funding of two (2) Communication Operators (\$63,000), two (2) Motor Equipment Operators (\$56,866) and two (2) Sheriff Deputy Positions (\$50,278). In accordance with the five (5) year, 2016 Fraternal Order of Police (FOP) collective bargaining agreement, the budget includes Sheriff Deputy Salary increases in the amount of \$190,021. Pay raises will become effective on the first full pay period in July.

### **Recommended Departmental Expenditures by Category**

#### **Education**

##### **Board of Education (BOE):**

The Executive staff spent considerable time evaluating the Board of Education's increase in requested funding. A discussion of the means to fulfill that request follows.

The budget is balanced providing BOE with Maintenance of Effort (MOE), \$43,664,012 and a one-time appropriation \$750,000 with the use to be determined through work sessions with Wicomico County Council, Board of Education and the County Executive / Administration. The proposed budget accommodates a \$646,811 recurring expenditure for the Board of Education as a result of State mandated increases in Maintenance of Effort and Teacher Pension Funding. The total appropriation to the Board of Education, including debt services, is \$55,463,529. Of the proposed new debt amount, \$5,115,000 is contemplated for Board of Education priority systemic renovations.

The recurring BOE request of \$5,704,383 is over MOE and can only be funded through a property mil rate increase of 8.46 cents or by cutting other core services by that amount which isn't feasible.

The \$3,200,000 request for Pre K modular buildings should not be financed because of the likely short term use (certainly less than a 20-year amortization period). Therefore, it requires use of fund balance or additional property taxes (another 5.35 cents). Increasing the use of fund balance isn't a recommended course of action.

Funding the entire BOE request through property taxes would require a 13.81 cent increase (14.7%) in our mil rate elevating it to \$1.078. That would result in the fifth highest mil rate in the State levied on the 18<sup>th</sup> lowest property base.

Alternatively, we could bond \$3,200,000 of the approved CIP Pay-Go and substitute the modular buildings in the CIP Pay-Go funding. This would add approximately \$213,000 in annual debt service resulting in a bond issue of \$13,704,500. The increase would not cause a violation of our Principle & Interest policy.

I am not recommending any of these courses of action. Rather, I am making the information available to Council to hopefully assist in their deliberations and to provide context regarding our decision making.

##### **Wor-Wic Community College:**

Wor-Wic Community College has requested, and I have proposed, an appropriation increase of \$363,155 and an additional \$100,000 to help fund the Wicomico County Adult Basic Education program. I am convinced that this increase is needed to enable Wor-Wic to continue its excellent educational efforts for our citizens.

### Public Library:

The Public Library requested \$1,851,147, a \$453,261 or 24.5% increase over last year. I have proposed an appropriation flat to FY18, \$1,397,886, with an additional \$25,000 for minor capital improvement. Per the preliminary State Library formula, the County's Local share is \$498,940 and State share is \$1,091,004. The Public Library is located in a County owned building and the lease of this property is considered an in-kind contribution valued at approximately \$500,000.

### Extension Services:

Extension Services has requested, and I have proposed, an increase of \$8,891 when compared to FY18. The increase includes a salary increase funded by County, a new tenure track agricultural faculty member to conduct training and programs within the County and a \$4,500 increase to operating expense to cover general maintenance costs at the Extension office with an additional \$1,899 for the replacement of aging office furniture and fixtures.

## **Public Safety and Health**

### Sheriff's Department:

The Wicomico County Sheriff's Office submitted its Operating budget with a slight increase of \$47,403, due to the decrease in Federal and State grant funding toward the annual cost to replace expiring State mandated bullet-proof vests worn by our Deputies. WCSO requested four (4) new positions to assist with the manpower shortages at the Circuit / District Court building and Wicomico County Schools. I have proposed two (2) new positions along with the request for eight (8) vehicles equipped with minimal emergency equipment to replace those used by the School Resource Officers.

### Emergency Services (DES):

The Department of Emergency Services submitted a budget with two (2) critical increases in funding requested; Annual Motorola Lifecycle, maintenance and support services, for the new County 700/800 MHz P25 Digital Public Safety Radio, \$182,794 and software/hardware maintenance and response 911 operations contract, \$127,954. Funding (\$7,500.00) for DES Radio Division staff professional development that was cited in the request. Capital requests included the replacement of the Radio Division truck, \$47,703, and replacement of the Emergency Management Division truck, \$61,905. The replacement of the Security Door Access Control System, \$12,603, and the Automated External Defibrillator (AED), \$2,178, is also proposed.

### Department of Corrections:

The Department of Corrections kept the operational expenses essentially flat with a few variations based on historical data and/or increase in current costs. An increase in Mental Health staffing of \$9,000 is due to a contract to hire a Social Worker (MSW) with license in order to properly attend to the current population and trend. An increase in inmate expenses of \$50,000 is proposed in accordance with Michie's Annotated Code of Maryland, Correctional Services, mandating by law that inmate expenses be provided by the County. Capital Budget requests proposed include Detention Center flooring for the facility to be completed in phases—medical and kitchen (high priority areas) for FY19 at the cost of \$118,755 with the remainder of the facility to be requested in FY20. Fan Coil Unit upgrade – \$85,000 cost to replace the 39 fan coil units which includes (25% valve replacement) as well as \$35,000 for unit pricing for labor/materials to replace (1) control valve and (1) shut off valve at \$992 each for total cost of project \$120,000 and an Intercom System upgrade for \$175,000.

### Health Department:

The Wicomico Health Department's County budget consists of funds to support our Environmental Health Department, our COAT Team, supplements our Child and Adolescent Mental Health Program, Building Maintenance and Administrative Support staff for Administration and Nursing departments, including our Health Officer and Physician Deputy Health Officer. The Health Department's County budget funds 44 State

employees. All State Employees will be receiving a 2% salary increase in January, for the 44 employees that are funded by County, this increased our budget by \$37,299. The Health Department's budget also funds three (3) County employees, the County plumbing inspector, the Drug & Alcohol Coordinator and Opioid Coordinator. The Opioid Coordinator was approved in FY18, and is funded by Maryland Department of Health. An agreement is in place between Wicomico County and Wicomico Health Department, to fund \$75,000 for the Opioid Coordinator. This agreement will be executed in the same fashion as our agreement with Wicomico County for the Drug & Alcohol Coordinator. For FY19 budget, the only other addition is a rent line item for temporary rental of a facility for Health Department staff that is housed in the basement of the Hurdle Building. They will be housed at a separate location during construction of the basement.

#### Fire and Ambulance Service:

The negotiated fire service agreement with the City of Salisbury calls for a fee for service approach. The budget for fiscal year 2019 is based upon verified calendar year 2017 first due calls into unincorporated areas of the County by City stations 1, 2 and 16. The reimbursement rates are as follows:

- Fire call - \$300
- Non transport ambulance call - \$100
- Ambulance call with transport - \$405 less 60% average insurance recovery rate for 2017

These rates are reviewed in January of each year during the 5-year term of the agreement. Additionally, the County will provide an annual stipend for advanced operations in the amount \$45,000 for this year. The total requested appropriation is \$820,668. There will be no stipends for City volunteer companies.

The County also provides fire and ambulance stipends to 11 County volunteer stations. For FY19, I have proposed a \$10,000 increase to each Volunteer Fire Departments with Delmar VFD, Parsonsburg VFD and Sharptown VFD receiving an additional \$7,000 each for Hazmat decontamination trailers.

Each of the 11 stations would receive:

- Fire grant - \$110,000
- EMT grant - \$ 100,000
- Ambulance grant - \$110,000
- Sinking fund - \$ 30,000
- Respiratory protection - \$ 2,785

Additionally, the following blanket grants are included:

- LOSAP death benefit- \$120,000 total
- EMT Worker's compensation - \$89,513
- Fire Worker's compensation - \$135,483
- Hepatitis vaccine - \$5,000 total
- Hazmat decontamination units - \$ 6,000 total
- Fire prevention - \$5,000 total

The total of all fire and ambulance service appropriations (City and County) is \$5,113,299. In addition, a \$30,000 Sinking Fund appropriation is included for independent Station 13.

#### **General Government**

##### Planning and Zoning:

In September of 2017, the City of Salisbury informed the County of their withdrawal from this joint department. The resulting County transition is reflected in the FY19 Budget submission, with reduction of the personnel, operating, and capital expense categories. This smaller department will now focus on its growing County-wide responsibilities, with added emphasis on cross-training. The Geographic Information System



function reflects increased support for the Department of Emergency Services, particularly with critical mapping related to emergency response and Next Generation 911.

**Department of Information Technology (IT):**

The Department of IT requested, and I have proposed, \$1,443,835, an increase of \$694,032 over last year's budget. Major increases include the transfer of funding for County's financial software, Tyler Technology's MUNIS ERP agreement from Finance, Human Resources and Planning & Zoning. This is a \$269,000 increase to their budget. Also, in FY19, Information Technology budgeted for 50 computers as part of a County Computer Replacement / Upgrade Plan. Departments will no longer budget for computer upgrades or replacements. Software requests were also transferred to the Department of Technology. Making these changes consolidates technology spending to the Department of Information Technology's budget.

**Public Works – Engineering Division:**

The Public Works Engineering Division requested, and I have proposed, \$679,979, an increase of approximately 42% over last year's budget. Major increases include funding for complying with the County's new Municipal Separate Storm Sewer System (MS4) permit; covering the City of Salisbury Stormwater fee and material/equipment/utilities for the Engineering Division previously paid out of the Roads Division budget. The majority of the remaining increases are the result of increased health insurance and other salary/benefit related items.

**Public Works – Roads Division:**

Roads Division's FY19 budget is asking for \$11,044,992, an increase of approximately 3.4% (+\$359,184) over last year's budget. The budget was developed by looking at expenditures over the past four years to estimate upcoming needs. Major changes include: an increase in operating budget for additional consultant engineering services to address drainage projects (+\$25,000); a decrease in one time operating expenses (-\$22,900); and an increase in capital project costs to cover the scheduled overhaul of the Whitehaven Ferry (+\$200,000) and additional signage for the Airport (+\$20,000). The majority of the remaining increases are the result of increased health insurance and other salary/benefit related items.

**Governmental and Enterprise Funds**

**SBY Regional Airport:**

For FY19, SBY Airport plans on continually seeking new opportunities that the airport uniquely provides. To demonstrate to potential airlines that the SBY Airport is an excellent expansion location, we have added a passenger lounge, making flying out of Salisbury more attractive. The FY19 budget includes capital requests for furniture, a commercial TV, and audio equipment for the passenger lounge. Other capital requests include replacing a worn down vehicle with a new truck and equipment for truck, computer software and hardware that are necessary to be FAA and MAA compliant, the overdue renovations of the airport lobby bathrooms, and the airport's required percentage portion of FAA and MAA projects. These projects are design work for the rehabilitation of the air carrier apron, installation of a floor to store necessary equipment in the Air Traffic Control Tower, and the relocation of a current hangar to a new location and its conversion to a snow removal equipment building.

Major changes to the FY19 budget compared to the FY18 budget include ARFF (Airport Rescue and Firefighting) expenses, which includes Fiore's contract, Modspace cost, and utilities. An increase in landing fee revenue will cover a significant portion of these additional costs. An increase in professional services is in the budget as the SBY Airport's consultants, Delta Engineering, will help provide necessary services in the expansion of the airport.

Our airport generates marginally sufficient funds to support its operations but it lacks the revenue necessary to cover depreciation of its assets and many of those assets have deteriorated to an unacceptable condition. The airfield is capable of handling greater flight operations and associated economic activity but more effort and resources are needed to make that potential a reality. In order to develop the airport into to its full potential, general fund support will be required, I have proposed a \$350,000 stipend.

Public Works – Solid Waste Division:

Solid Waste Division's FY19 budget is asking for \$7,293,100.00, a decrease of approximately 44% (-\$5,626,865) under last year's budget. The budget was developed by looking at expenditures over the past four years to estimate upcoming needs. The major decrease reflects the construction of Cell 9 which was included in FY18, has since started construction and is not the FY19 budget. Capital expenditures include replacement equipment and updates to the recycling centers.

Recreation and Parks:

The FY2019 Recreation and Parks budget proposes a 3% decrease in operating expenses. Increased expenses include growth in salaries (due to raises being recommended for all County employees / filling the vacant Deputy Director position) and benefits (due to increases in FICA and Health Insurance). The Department is requesting an increased appropriation for one-time vehicle purchases including three (3) pick-up trucks and one dump truck/plow vehicle, which is 30 years old. To help offset growth in payroll/benefit expenses, the Department anticipates increased revenues from the HSPAC expansion and other anticipated program growth. Additionally, the Department is recommending increases to certain program fees, including boat slip fees, and the implementation of a late fee policy for boat slip rentals to reduce staff hours spent in collecting monies owed. In total, the requested appropriation amount is growing by \$241,000 due to the factors listed above.

Tourism:

The FY2019 Tourism budget includes the following capital improvements: the purchase of new soccer goals for large-scale tournaments, adding security system at the Visitor Center, re-sealing the Visitor Center parking lot, among other facility improvement projects. The Tourism budget will reflect a priority to increase sales, with the goal of increasing both sports-related and non-sports related group travel. Additionally, Tourism will be recalibrating Visitor Center hours of operation to become more efficient in building operations and help offset the increase in part-time labor due to increased minimum wage. Salaries are increasing due to full-time labor raises as well as part-time sick accrual. Tourism has reduced operating expenses by \$175,000, which was transfers in FY18 for the HSPAC project and new basketball goals at the Civic Center.

Wicomico Youth and Civic Center (WY&CC):

The FY2019 Civic Center budget includes new staffing constructs for WY&CC General Services and the Food Service divisions. General Services is requesting restoration of two (2) full-time maintenance staff which have been unfunded in recent years, resulting in a reduced need in FY19 for part-time labor. The Food Service division will include the same number of full-time staff but will be reorganized to allow better sharing of resources across the operation. This division also has the largest impact of paid sick leave legislation with an estimate of \$13,000. Civic Center operating expenses have been reduced by \$89,000 (11%), primarily due to energy efficient cost savings and reduced maintenance supplies with the end of the current construction phase. Event revenues and expenses have been recalibrated to make more realistic budget numbers (including recalibration of alcohol sales and growth factors). The appropriation request is higher than the prior year primarily due to the restored positions and paid sick leave. The proposed budget reduces the anticipated restoration spending for FY19 so that the balance can be leveraged for future development.

In conclusion, the proposed budget calls for a total investment of \$62,643,216 in education, \$55,531,054 in public safety and health along with \$7,260,291 in Pay-GO one-time capital investment and \$2,754,084 in one-time departmental capital investment.

Respectfully submitted,



Bob Culver  
County Executive