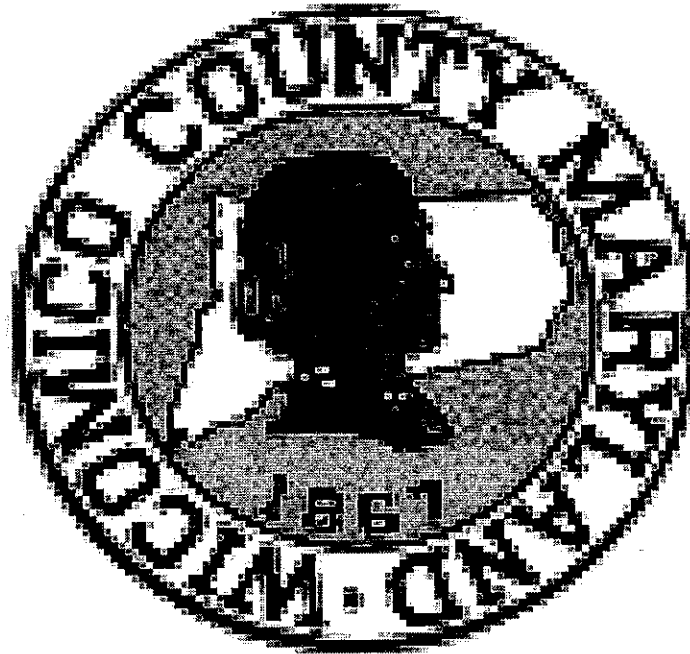


**OPERATING BUDGET  
WICOMICO COUNTY, MARYLAND**

**2011-2012**



**PROPOSED  
April 19, 2011**

# Wicomico County, Maryland

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April 19, 2011

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

Dear Council Members:

I am pleased to submit for your consideration the first Proposed Expense Budget of my second term as Wicomico County Executive. The budget provides for the Estimate of Revenues and Recommended Expenditures for the fiscal year beginning July 1, 2011. According to Article VII, Section 705, sub-section D of the Wicomico County Charter, the budget proposal is due to the County Council on or before the third Tuesday in April of the Calendar year.

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

Projections for new revenues for this year at the beginning of the budget process were anticipated to be less than the budget for FY11. Accordingly I asked our department heads to submit level budgets and met individually with all department heads to determine where additional reductions could be made within the confines of their mandated functions. Functions without a legal basis were subject to scrutiny in determining where reductions could be made in the expense portion of the budget. Departmental requests totaled \$123,035,204 or \$13,763,843 more than the projected annual revenue for the next year of \$109,271,361. This included funding for the Roads Department of \$2,476,431 to offset the continued withholding of Highway User Revenues (HUR) due Wicomico County by the State of Maryland and \$735,000 for the County to pick up 90% of the cost of the local State Assessment Office. Consequently, the budget presented is the result of about \$12 million dollars in direct cuts and \$2,100,210 in the use of fund balances and reserves.

As you know, we have been living in times, if not unprecedented, at least not seen by our nation, State and County for some 70 to 80 years. There are few guidebooks or relevant manuals on how to navigate the turbulent waters in which we find ourselves. Having said that, however, the record shows that we have not been idle in our efforts to honor the responsibilities to which we are obligated; namely, the efficient and reliable delivery of governmental services such as are expected by the people who elected us.

In the past two years we have reduced the size of county government by 13%, to the tune of some \$16.7 million. The county operating budget that totaled \$129.5 million in FY 2009, stands at \$112.8 million in FY 2011 and, with this proposal, is expected to be reduced yet again to \$111.4 million for FY2012. During this time we have seen massive cuts across the board to nearly all county departments. Funding for jobs has been eliminated, valued county employees have been unceremoniously let go and salaries have decreased through the implementation of furloughs, now about to hit the third year.

If you believe, as I do, that a highly motivated and highly qualified work force is essential to the success of any operation, then you must realize that we cannot continue to balance our budgets on the backs of our employee family. Already, we are seeing an out-migration of people in the public safety and education fields as competing jurisdictions are able to offer not just better salaries and benefits but a hope and expectation that the future holds the promise of opportunity for advancement. I'm concerned that the only promise our employees are seeing is more of the same.

Beyond the impact on staff, we have seen a drop in the breadth and quality of our services, as well. In the county roads department, we have seen daily work crews reduced from five to one. Our two ferries are on permanent winter hours and have long passed the time for necessary mechanical overhauls. In some offices, reduced staff has led to longer waits for the public who visit to conduct business. Moreover, accessibility to the county library system has been sharply curtailed and the Board of Education, absorbing historic cuts in local funding, are reducing or eliminating programs such as Adult Basic Education. Park fees and Public Works fees have been increased to

try and keep those services in place. In short, we have learned to do with less but we are not particularly proud of the result.

Our budget process for the coming year presents even more unique challenges. While all of our traditional funding sources continue to decline, for the first time (but not the last) we are seeing a significant drop in the assessed value of county property, with the accompanying loss of property tax revenue. The actual decrease in assessments in FY2012 is from about \$6.9 billion to about \$6.6 billion. That translates to the need for a property tax rate increase of four cents just to keep our tax revenues stable. This is called the Constant Yield Tax Rate.

Additionally, under the terms of the county's Revenue Cap, another penny increase on the tax rate is permitted after years of steadily driving down the tax rate to that last seen in 1988. Consequently, our consideration and our debate must now address whether prudence dictates we avail ourselves of the higher permitted property tax rate in order to stabilize sharply declining revenues or are we to continue to whittle away at the services provided by county government to the future detriment of our quality of life. In my opinion, our responsibility is clear.

The power to tax ourselves is perhaps the most awesome right we claim as free Americans, second only to our power to choose our own governmental leadership. Accordingly, when we make decisions on what sort of tax plan we promote, we owe it to our public and to our legacy to approach those decisions with caution, intelligence, wisdom and great deliberation. It is no time for power politics, petty personal agendas or public discourse designed to inflame and arouse. Nothing we will do has more impact on our community and we must show appropriate respect for the process.

After countless discussions with staff, council members, leaders from all walks of life in our community, a well-attended community input session and after intense reflection, I am convinced that, if we are to maintain any kind of decent quality of life in our county, I must ask you for the means provided by the Revenue Cap and our taxing authority to fund the requisite services expected of us. I do not take this position lightly and I know full well that an aggressive public campaign will follow representing opposing points of view.

Consequently, after a number of years of declining rates, the proposed operating budget that I submit today is balanced with a property tax rate increase of approximately five cents per \$100,000 of assessed value, as provided by our citizen-imposed Revenue Cap. Even with that, our services will continue to suffer from less-than-adequate support.

For the second consecutive year, my budget slashes county support for our K through 12 public school system with a \$5 million reduction in funds. This follows last year's unprecedented cut of more than \$7 million in support for education. As we have demonstrated

on many occasions, public education, safety and health account for roughly 80% of the county budget. After two years of sharp reductions across the board, these are the only areas where significant reductions in county spending can occur.

Last year we cut the Sheriff Department's operating budget almost in half. It was my goal then to keep as many uniformed officers on patrol after the budget cuts as we had before the cuts. Without the funds provided by this proposal, I expect deep cuts in personnel will now be necessary...and not in the best interests of our community. It also stands to reason that further reductions in our revenues will cause a deeper cut to education beyond the \$5 million mentioned. It will also involve additional cuts to Wor Wic Community College and our library system...also not in the best interests of our community.

You should know, as well, that I continue to search for ways to "do more with less" and maintain a sustainable level of services in the face of our economic realities. Two major new initiatives are underway and while they will bear little fruit for the coming budget, they will set the tone for how we operate as a county government for years to come.

We have instituted an Early Retirement Plan that will see a number of county employees leave our service. Depending on specifics, some positions will be left vacant while others may be filled at a lower cost than at present. We won't know for sure where things stand until mid-May, when all notifications are due. For some months, now, I have been discussing with staff possible plans to reorganize some of our departments, consolidating where we can, to improve efficiency and productivity. Once we see "who is left" after the Early Retirement process ends, we will aggressively move to recommend a plan to the council implementing the changes we think will minimize any negative impact to services.

In line with this, I will also present a plan to council restructuring my own office that will allow the county executive to operate more efficiently and effectively. After spending much of my first term in transition to our new form of government, I plan to spend my second term "out and about", energetically promoting Wicomico County as the economic hub of Delmarva and a great place to live, work, play and raise a family. I am excited about the opportunity to put the new county executive position to its intended use as the chief promoter of our community's vision and mission and my plan can be accomplished with no additional operating funding for the county executive's office.

My second important initiative and for which funding is provided within this budget, is to undertake a detailed "Time and Motion" study of all county operations to identify those areas where further savings and efficiencies might be recognized. I have been advised by my Council of Economic Advisors that a cost savings in the double digits is not an unreasonable goal. For this effort to succeed, we will need the enthusiastic support of our Board of Education, as well and I will be approaching our friends there to solicit their support.

Before we move to specific provisions of my budget proposal, I want to make just a few more points that I think we need to keep in front of us as we consider how we are going to fund county government in the year ahead. Before coming to the conclusion that we should avail ourselves of the revenue potential provided by the Revenue Cap, I asked our citizens over and over again to consider one fundamental question: "What sort of services do we want and expect from county government and what are we willing to pay for them?" I believe the response from our community was loud and clear:

- \* We want quality education for our children in facilities that are conducive for learning and where our teachers are highly qualified and highly motivated.

- \* We want a safe community with well-trained deputies, corrections officers and emergency services personnel.

- \* We want quality parks, well-maintained and easily accessed to give our children a positive outlet for their energy.

- \* We want a community college that trains our local young people in such a way that encourages great success in life, hopefully right here in Wicomico County.

- \* We want a strong and available library system that serves all of the people of the county at times convenient to families and working people.

- \* We want a county roads system that gets us from one place to another safely and in a timely manner without doing damage to our vehicles or our persons.

In short, we want all of the things that makes a community whole, a place where we're happy to live and support each other. We realize that there is a cost associated in providing for our wants and we are willing, to a degree, to share in those costs.

So what, to put things in perspective, is the impact of a five cent adjustment in our property tax rate? Computed for an average home valued at \$150,000, five cents would cost us about \$75 more next year in total new property taxes. For a typical family of four, that might equate to one dinner out at a nice restaurant or a little more than the cost of a tank of gas. Yet in return for that investment in county services, my budget will:

- \* Continue to operate and maintain our two ferries at permanent winter hours

- \* Keep all parks open and maintained
- \* Fully fund the requested budget contribution for Wor-Wic Community College
- \* Provide a 10% increase to our ambulance service to help offset a sharp decline in community giving
- \* Provide about \$12,000 more for our Senior Meals on Wheels Program to help offset rising fuel and food costs
- \* Keep our public safety personnel at current levels
- \* Repave the county portion of Beaglin Park Drive north of Old Ocean City Road
- \* Limit the cut in funding to the Board of Education to \$5 million as opposed to as much as \$7 million
- \* Provide for a professional Time and Motion Study that should lead to serious efficiencies in the way we operate county government

Finally, a few closing remarks. My opposition to the Revenue Cap is known to all. To remove the primary tool for funding county services from our tool kit was unwise and unnecessary. However, I respect that it is there and it will only change when our community deems it advisable. However, after several years of driving our property tax rate down, now that the Cap provides for a modest move upward, the proponents of the Cap should not oppose its intended use. You can't have it both ways. My budget works within the provisions of the Cap and it does it responsibly in a way that should have minimal impact on most taxpayers. And it does it in a way that preserves some sense of stability and quality to county services.

Another point is this: for the third consecutive year, we will be asking the State Board of Education to grant Wicomico County a Maintenance of Effort (MOE) waiver from its funding obligations to public schools. The waiver, approved against all odds this year, will preserve needed State funds that would be lost with no waiver. The State, from several vantage points, has made it clear to us that we should not expect to continue to see cooperation or concern from their arena until and unless we take some appreciable measure of responsibility for ourselves. Not adjusting the property tax rate when we can and should will assuredly cost us necessary support from the State in our future dealings with Annapolis.

It would be well for people to remember how our county got into the fix we did which led to the Revenue Cap, the repeal of our Transfer Tax and the new Executive/Council form of government. After years of making no adjustments to the property tax rate, one county council made the decision to increase the tax rate an exorbitant amount in one fell swoop. I understand and respect the rebellion that followed. I'd hate to see us start right back down that same path by not making the small, incremental adjustments when we can with relatively little pain. This is one time when we can learn from history and I implore our community to take that into account as you consider what we are trying to achieve with this budget.

All of my preceding comments have addressed the operating budget challenges for the coming year. However, always looming over us are the future ramifications of not taking care of our "stuff"...our county infrastructure. Even before this new system of government, the county had a poor record of keeping our facilities maintained. Most of the capital dollars went to schools and, even there, many needs continue to remain unmet. We have identified over \$12 million in basic road maintenance that requires immediate attention but will not get it. We have millions more in repairs and renovations to face with our public safety complex, court house, Health Department buildings and the Government Office Building. These are needs that are only going to worsen and when the day comes that we can no longer ignore them, the cost will be many times over what it would be if we had faced them responsibly when we could. Continuing to decrease our revenue sources now will lead to unimaginable consequences "down the road". We simply must do better.

Following is a comparison of major revenue categories.

**ESTIMATES OF REVENUE**

<b><u>Estimated Revenue By Category</u></b>	<b><u>2010-2011 Budget</u></b>	<b><u>2011-2012 Proposed Budget</u></b>	<b><u>Difference</u></b>
Property Taxes	\$ 60,575,912	\$ 62,158,648	\$1,582,736
Local Income Tax	34,500,000	34,376,000	( 124,000)
Prior Year Revenue	4,017,005	2,100,210	(1,916,795)
All Other Categories	<u>13,781,088</u>	<u>12,736,713</u>	<u>(1,044,375)</u>
<b>TOTAL REVENUES</b>	<b>\$112,874,005</b>	<b>\$111,371,571</b>	<b>(\$1,502,434)</b>

Note: Each one cent change in the Real Property tax rate equals approximately \$773,215 increase/decrease in property tax revenue.

**Property Taxes**

Because assessments have decreased, in order to generate the same amount of revenue this year as last year, the tax rate would go up \$0.0384 (from \$0.759 to \$0.7974). This is called the constant yield rate. In addition, under the terms of the Revenue Cap, we would be within our authority to provide an increase in our property tax rate of an additional \$0.0116, or a total of \$0.05 (from \$0.759 to \$0.8090), an action that would generate \$765,555 in new real property tax revenues plus additional personal property tax revenues.

However, the fact that government CAN raise taxes does not mandate that government SHOULD raise taxes. In order to keep County spending within our means, I was initially committed to the constant yield tax rate, which yields the same amount of revenue from real property taxes. But the State of Maryland has pushed an additional \$735,000 of costs onto the County for the expenses related to the State Department of Assessments and Taxation (SDAT) office. These are State employees performing a State function, whose salaries are set by the State, and now the County has to pay for them. To neutralize the effect of this action, I am reluctantly forced to propose the higher tax rate.

	Constant Yield <u>Tax Rate</u>	Revenue Cap <u>Allowed Rate</u>
Tax Rate	\$0.7974	\$0.8090
Revenue on existing property	\$52,456,219	\$53,218,100
Revenue on new construction	\$ 170,274	\$ 172,750
Revenue on personal property	<u>\$10,183,098</u>	<u>\$10,331,198</u>
Total property tax revenue	\$62,809,591	\$63,722,048
Difference in revenue between constant yield and proposed rate		\$ 912,457
Cost of SDAT office		\$ 735,000
Balance toward roads projects		\$ 177,457

Personal Property taxes are now set by law to be 2.5 times the tax rate for real property. Preliminary estimates are that the tax rate next year will be \$2.023. The anticipated revenue for 2011-2012 will be \$10,331,198 an increase of \$660,603 over budgeted 2010-2011 personal property tax revenues of \$9,670,595.

**Homestead Credit**

I'm not comfortable putting an increase in the tax rate on the backs of our citizens without giving them something in return. So

I am proposing to Council that the homestead credit be extended from its current rate of 10% to 0%. What this means is, beginning in fiscal year 2013, instead of taxing up to a 10% increase in the assessment of your home, the County will tax NONE of it. In other words, if you live in your home in Wicomico County and claim it as your primary residence, the assessment we tax you on will never go up after fiscal year 2012, no matter how much your actual assessment rises. This only applies to owner occupied homes. The only time we could tax any increase in the assessment is when the house is sold. This action will help insulate our seniors and low-income home owners from the effect of any increased assessments in years to come when the economy picks back up.

So, in return for a slightly higher tax rate, I'm proposing to make sure our home-owning citizens get a permanent tax break starting in fiscal year 2013 to go with the increase. To give you the full picture, I do have to say that the amount any one individual will pay depends on two factors - their assessment and the tax rate - and it may go up, down, or stay the same. But the County is abiding by the revenue cap and I'm taking steps to secure a predictable funding stream in the future for the County that is insulated from wide market swings.

#### **Effects of Early Retirement Program**

There is one other factor that comes into play this year. As you have likely heard, the County has offered an early retirement incentive program that, depending on the number of employees who accept, should decrease our costs next year. The effect of this program will not be known until after May 15<sup>th</sup>. Therefore, my budget does not include any savings associated with this effort. However, preliminary indications are that there will be some savings, so instead of making additional cuts to our Roads Department or Education, I increased the use of our carryforward funds. When the savings amount is determined, I will ask Council to allow me to incorporate it into my proposed budget and lower the use of carryforward accordingly. We should also be in a position to restructure some departmental operations after July 1<sup>st</sup>.

#### **Local Income Taxes**

Estimated Income tax revenue for next fiscal year is \$34,376,000 which is \$124,000 less than this years amended budget of \$34,500,000. Income tax trends reflect the economy. Income taxes are a lagging source of revenue and with the economic slow down will continue to reflect the state of the economy.

### **Other Significant Revenue**

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

A detailed listing of all preliminary revenue estimates for the fiscal year beginning July 1, 2011 is included in the budget presentation. The Recommended Budget will consist of appropriations to accounts sufficient to meet the requirements for certain fixed expenses including, but not limited to, debt service. If a significant change in revenue is experienced, a supplemental budget request or an amended budget request may be submitted to the Council prior to the adoption date set for the budget.

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

### **Use of One-Time Revenues**

This budget uses one one-time revenue \$700,210 in excess funds from the rate stabilization reserve. These funds are earmarked for health care purposes, and will be used to partially fund health care premiums.

The budget also uses \$400,000 of our Rainy Day Fund. The Rainy Day Fund balance is \$6,128,829, and is set by resolution at 5% of the operating budget. With a budget of \$111,371,571, the target for the fund is \$5,568,579. This means we can decrease the balance in the Fund by about \$560,000; however we have chosen to only use \$400,000, which keeps the Rainy Day Fund slightly over fully funded.

In addition to the above, we have provided for the use of \$1,000,000 in carryforward in this budget. Carryforward is part of the County's piggy bank - funds we have built up in prior years to help us through the lean years, In fiscal year 2010, we budgeted to use \$4,254,124 of carryforward and an additional \$472,700 of our Rainy Day Fund, or a total of \$4,726,824. However, due to prudent spending, we only used \$1,822,639 that year, or \$2,904,185 less than expected. The \$1,000,000 budgeted this year is part of the \$2,904,185 we didn't spend in the year 2010.

## RECOMMENDATIONS

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

1. Furloughs will be continue to be imposed on all County employees. The schedule would be the same as imposed for fiscal 2011. The amount of furlough reduction would be spread out over all pay periods in the year.

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

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

1 or two homes - \$200 to \$250	21 - 25 homes - \$27 to \$30
3 homes - \$70 - \$100	26 - 30 homes - \$20 to \$24
4 homes - \$53 to \$60	31 - 50 homes - \$17 to \$18
5 - 10 homes - \$47 to \$52	51 - 70 homes - #15 to \$16
11 - 15 homes - \$40 to \$45	71 - 100 homes - \$10 to \$12
16 - 20 homes - \$33 to \$37	101 or more homes - \$8 to \$10

4. It is recommended that 50% of the lease payment for the Annex be set aside in an escrow account for maintenance.

5. It is recommended that the Homestead Tax Credit be reduced from 10% to 0%. Due to legislative deadlines, the earliest the change can be implemented is fiscal year 13.

6. It is recommended that a time and efficiency study be performed on County services.

7. Institute a minimum tipping fee of \$5.00 for Solid Waste.

8. Raise the Solid Waste Permit Fee from \$55 to \$60.

## RECOMMENDED EXPENDITURES

Recommended Expenditures total \$111,371,571. In considering our spending plan for the next fiscal year it was my goal to continue to provide essential services within the funding challenges we are facing. We have made a good faith effort to address the most important priorities of our citizens to the best of our ability.

Following are highlights of some of the budget requests and the recommended budgets. Not all departments, nor all requests, nor all areas of the budget will be mentioned. Budget categories are shown by name or function in the expenditure listing

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

### Legislative/Council Function

The County Executive is required by the County Charter to accept the County Council budget request for operating expenses as submitted and may not amend it. The increase in the salary account is due to the Internal Auditor being hired at a rate higher than the previous Internal Auditor. The increase in the capital outlay account is due to an increase in a copier lease.

### Circuit Court

The budget submission for the Circuit Court for Wicomico County shows a decrease from last year's request as a result of a reduction in Stenographic Expenses. Reimbursement by the State for certain expenses related to the Circuit Court and the Clerk of Court are required to be used for the Circuit Court and may not be used to supplant any county expenditures.

### Orphan's Court

The Orphan's Court funded retirement and was reduced as the incumbents were re-elected. The increase in operating expenses is for training for the judges and the capital request is for a new recording system that networks with the Archives in Annapolis.

### State's Attorney

The State's Attorney's Budget reflects realignment of his budget as a result of the re-organizing by the new State's Attorney. Increases in the operating account reflect increased costs for contract services (expert witnesses), transcription services and State mandated attorney training. The First Offender Program will be expanded and will bring in an additional \$15,000 in revenue next year.

### Administration/ Executive Function

These accounts fund the operation of the Executive/Administration Department of Wicomico County. The addition to the budget is \$200,000 for the proposed time and efficiency study of County services.

### Elections and Registration

The Elections and Registration budget fluctuates with the requirement to provide support mandated for elections and with mandated State requirements for providing election related material. There will be a primary election during fiscal year 2012. There is an increase in the salary and benefit accounts as election judges are now considered as County seasonal temporary workers. There is a corresponding reduction in the operating account. Actions to be taken by the State of Maryland in not adding money for a new voting system increased the capital costs. This increase is less than would had been required had the State acted to institute a new voting system.

### Public Accountant

The reduction in expense reflects the savings from the new contract for accounting services.

### Planning and Zoning

This department provides services to Wicomico County and the City of Salisbury. The reduction in operating expenses reflect savings in printing, postage, office supplies and agricultural transfer match.

### General Services

This department is responsible for the maintenance of a portion of the County facilities as well as copier operations in the GOB. Increase in capital reflects an increase in the copier lease. A portion (50%) of the revenue from the lease of the Annex is dedicated to an "Annex Maintenance Escrow" account to provide a fund for maintenance of that facility.

### Liquor License Board

The Liquor License Board is responsible for the licensing and inspection of facilities selling alcoholic beverages in Wicomico County. The revenues collected are used to offset the expenses and any surplus revenue remains in the General Fund.

### Sheriff's Department

Budget increase reflects an increase in overtime for sworn law enforcement officers to be partially offset by increase in revenue.

### Salisbury Fire & Ambulance

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

### Volunteer Fire and Ambulance Companies

The county's well organized volunteer fire and ambulance companies provide a vital service in protecting life and property. Wicomico County makes an annual appropriation to each of the volunteer fire and ambulance companies to assist with the cost of providing this valuable service. All volunteer fire and ambulance companies share equally in the financial support provided by the county. The fire service asked for a 10% increase in funding for the EMT grant to counter decreased funding from other sources. A \$9,400 increase for each of the eleven fire companies is proposed. (An increase in the funding for Salisbury Fire and Ambulance is reflected in their budget.) I realize that with community support as expressed through contributions sharply declining and expenses always rising, there are deep "built-in" cuts being experienced by the fire companies.

## Department of Corrections

The Wicomico County Detention Center continues to be filled to capacity, as it has been since it opened. Beds not needed for local prisoners are used for inmates from other jurisdictions. The County receives a per diem payment from the responsible jurisdiction for each such inmate housed in our detention center. Income received over the years has been used to offset operating costs. The State of Maryland in recent years has greatly reduced their payments for State inmates and has even foregone some payments. The per diem rate is reviewed and updated to reflect current costs as needed. The administration and staff at the Detention Center work hard at maintaining an efficient operation. Salary increases reflect an increase in overtime. Operating increase reflects mainly utility increases.

## Emergency Services

The Emergency Services Department is responsible for the 911 Center, emergency service response and maintenance of all associated equipment. Significant portions of its operating budget are contractual in nature and are subject to inflationary increases. Decrease in the salary account reflects the relocation of some salaries or portions of salaries to the grant account.

## Protection of Animals

The proposed funding reflects a decrease in the funding requested from the Humane Society. There will be delays in responses and other functions of the program. Other services will be reduced or eliminated.

## Public Works

The portion of the Department of Public Works funded in the general budget consists of public works administration, engineering, building and fire inspection services. Operating was reduced to reflect a decrease in fuel and maintenance costs.

## Sanitation Water & Sewer

This budget item funds the water & sewer capacity that was purchased from the City of Fruitland for use by Wicomico County under certain circumstances. It reimburses the City of Fruitland for principal and interest on bonds. Reduction reflects the pay-off of one of Fruitland's bonds.

### Mosquito Control

Wicomico County has participated in the annual mosquito spraying program with the Maryland Department of Agriculture for over thirty years. The West Nile Virus has been identified in Wicomico County as well as EEE (Eastern Equine Encephalitis). Each year presents different problems depending on many factors but mostly the weather. A wet or dry season can result in a wide fluctuation in the services required to meet the needs of the program. Further, the State of Maryland continues to reduce its percentage participation in the program throwing more responsibility on the local jurisdictions. An increase in fees is recommended to offset loss of State funding.

### Board of Education

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

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

The operating budget request from the Board of Education represents the Maintenance of Effort budget they are required to present. It is regrettable that the current financial condition Wicomico County is in precludes funding the full request. With extreme reluctance, it is my unpleasant duty to cut \$11,929,799 from the request, which is a \$5 million reduction in the annual appropriation for this year. Wicomico County will request a Waiver of the Maintenance of Effort requirement from the State.

### Community College

The Board of Trustees of Wor-Wic Community College has proposed a budget for next year requesting \$3,016,642 from Wicomico County which is an increase of \$16,642 to partially provide for an enrollment shift from Worcester County to Wicomico County.

The decision to not fully fund Wor-Wic's needs is not made lightly. Our community college is considered by all standards to be the best in the State and certainly one of the best in our nation. It is also at or near the bottom of the list of Maryland community colleges in funding received from their county governments. Our community college deserves better and we, as a community, simply have to make the commitment to provide the funds required to make the best use of this important component of our educational system.

#### Public Library

The recommended funding for the Wicomico County Public Library is the same as last fiscal year. It will result in a continuation of the reduction of services to the library patrons.

#### Tri-County Council/Shore Transit

This agency provides the transportation needs for many segments of our population. The funding proposes the statutory grant requirement from Wicomico County and the funding necessary to operate the Transit system. The members of Tri-County Council determined that the percentage of local match provided by each county would be based on the results of an annual survey of riders. The required capital match for replacement of transit equipment is in the amount of \$112,743 of which \$60,398 was included in the recent CIP. It was noted in the CIP narrative that if the project could be funded in the General Fund budget it would not be necessary to include it in the CIP bonds. With the likelihood that no bonds will be sold this year, the amount not necessary for the P&I payments is more than sufficient to cover this expense.

#### Health Department

The Health Department is a state agency that receives substantial funding from Wicomico County. The County Health Officer is nominated by Wicomico County (nominated by the County Executive and confirmed by the County Council) and appointed by the Maryland Secretary of Health and Mental Hygiene. The Health Department provides core state programs and receives matching County funds for Administration, Community Health, Healthy Start and Environmental Health.

#### Pensions and Retirement

The annual funding requirement for the County portion of the Retirement System will be full funded. Funding will be provided for those employees remaining in the State retirement system.

There will be no county funding of Other Post Employment Benefits (OPEB) for FY12.

Hospital & Disability

Hospitalization costs are projected to increase minimally due to cost savings realized by the consortium

Workers Compensation/Liability Insurance

Workers Compensation is expected to increase. The implementation of a risk management program by the county is expected to decrease the premium in the future.

Any arbitrage requirements next year are expected to be funded from the arbitrage reserve.

Contingency

A Contingency in the amount of \$570,000 is recommended for FY12 to cover unexpected expenses.

Due to the reduction of HUR funding by the State of Maryland, it is necessary to provide funding to the Roads Department in order to maintain the Roads system in a minimal condition. Specific allocations are proposed for the Whitehaven and Upper Ferries, Beaglin Park Drive and additional contribution to Roads for miscellaneous repairs.

Recreation and Parks

Wicomico County can be proud of having one of the finest park systems and recreation programs in the State of Maryland as well as in our surrounding three state region. By carefully managing money from Program Open Space along with County money as well as considerable time, talent and contributions of our citizens, the County has managed to create an abundance of organized recreation and leisure activities for adults and children of all ages. With the emphasis on pay as you play, most of the department's programs are self-sustaining. Level funding is proposed for this FY12.

### Civic Center

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

We are fortunate to have a facility to provide the range of activities that enriches our social, cultural, recreational and educational opportunities. Few communities of our size possess such a facility. While it is argued that the benefits of the facility outweigh the relatively small public subsidy the building requires, our current fiscal realities require that we carefully examine every expenditure. The County Executive recommends funding in the amount of \$524,827 for the Civic Center for FY12 which is an increase of \$224,827 over FY11.

### Grants & Mandates

The Homestead Credit Fee is a state mandated fee to cover all their work for us under the Homestead Act

The Municipal Shares Tax represents a legislative mandated payment to municipalities.

State Department of Assessment and Taxation (SDAT) represents the new mandate that Counties pay 90% of the cost of the assessment office.

### Teen Adult Center

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

### Maintenance of Aged in the Community

Wicomico County provides funding for the local meals-on-wheels program. The County Executive recommends an additional \$12,200 in meals-on-wheels funding to cover increased costs for the program. It will not provide for any additional people on the waiting list to be added to the program.

### Life Crisis Center

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

### Roads

While operated as an Enterprise activity, the Roads Division of the Public Works Department has been severely affected by state reductions to its revenues. Several million dollars of road related work has been deferred due to lack of funding. Reversing the damage will be more costly than if the regular maintenance schedule had been followed. It is recommended that a total of \$3,948,045 be appropriated from the general fund for Road Maintenance purposes and also the use of an additional \$1.5M from Roads' fund balance. This will be enough to provide basic services and in addition keep the Whitehaven and Upper Ferries running, repair Beaglin Park Drive and a small number of other roads projects.

### Solid Waste

Operating costs for Solid Waste have increased. It is recommended that the permit fee be increased by \$5.00 to \$60 and that a \$5 minimum tipping fee be established. Furlough days will apply to Solid Waste personnel.

### Nursing Home

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

### Electrical Board

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

### Convention & Visitors Bureau

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

Airport

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

CIP

The CIP program is as adopted by Council for FY12.

**Effects of Budget Reductions**

The following is a partial list of the effects of budget reductions over the past two years.

Circuit Court

Decrease in funding for Wor-Wic could result in the loss of the Adult Basic Education (ABE) program, which would negatively impact the Drug Court. Education is a part of Drug Court and if participants can't get their GED through Wor-Wic, the danger is they will remain unemployable.

State's Attorney

Reduction or elimination of extraditions for all but the most serious crimes from areas other than Delaware and eastern shore of Virginia.

Finance

Loss of two positions has increased the internal workload leading to job stress. While little discernable effect has been noticed by the general public, the internal effect has been noticeable and detrimental. Backup is not available for some important functions.

Tax payments may be processed late during busy times due to the loss of the revenue specialist position. This leads to taxpayer dissatisfaction. This is also a cause for lost interest revenue although not significant with interest rates at historic lows.

A cutback in training for Munis workers and in training for CPAs.

### Planning and Zoning

With the loss of the only Nuisance Inspector, the department is no longer able to provide for the regular enforcement of the County's Nuisance Code. The most notable sections of the code relate to tall grass, unregistered motor vehicles and the accumulation of trash. Problems are addressed on a complaint basis.

The loss of the Community Development Planner has resulted in shifting and consolidating of responsibilities in the department with the noticeable reduction in the ability to apply for grants and to process all housing-related loans and grants.

### General Services

Reduction in staff has resulted in more dependence on outside resources to meet maintenance demands of our aging infrastructure. Time sensitive needs are being bid out by departments when county staff cannot schedule the work. Compensatory and overtime is increasing for the remaining staff.

Aging and worn-out capital equipment not being replaced.

Building maintenance and upkeep inadequate.

### IT (Information Technology)

Delay in response time for all IT related problems. Every added piece of hardware and software increases the work load and reduces the ability to respond in a timely manner.

### Corrections

Recruitment of Correctional Officers.

Retention of experienced Correctional Officers.

Elimination of programs that were effective in reducing recidivism

Reduction in preventative maintenance leading to major breakdown of equipment.

Mandated inmate activities that contribute to a safer work environment have been reduced or eliminated.

Reduced staffing is a contributing factor to delays in prisoner transportation.

Inadequate funding of medical expenses.

Limited maintenance of technology equipment.

Capital items not being replaced.

#### Emergency Services

Reduced by one-half the number of days the Emergency Management Department will be available to the fire service for HazMat incidents.

Reduce man-hours associated with the set-up and staffing/operations of the Emergency Operations Center (EOC).

Reduction in staffing available for the deployment and staffing of the Mobile Command Post.

Increase the time interval in the review and maintenance of the County Emergency Operations Plan.

With two Communication Operator positions not funded, extended leave for any reason increases overtime budget.

Any further vacancy in the Communication Operator position will increase overtime.

Reduction in in-house training to a minimum.

All external training eliminated.

Aging equipment. Some equipment with parts unavailable. Some equipment unreliable due to age.

#### Mosquito Control

More cost being shifted to the local homeowners.

#### Public Health

Two key positions, Director of Nursing and Director of Administration were not filled requiring additional work to be taken on by other staff members.

Decrease in funding for the dental program.

Discontinued the Teen Pregnancy Prevention Program.

(State funding cuts have resulted in other staff reductions and program reduction or elimination.)

#### Recreation & Parks

Increased Recreation & Parks service fees.

#### Roads

Eliminated 12 full-time employees.

Eliminated all seasonal and part-time employees.

Eliminated resurfacing, special projects, sweeping, herbicide spraying and leaf vacuuming.

Reduced snow removal, limb trimming, roadside mowing, pothole repair, surveying, signage, shop support, and administrative support.

Eliminated twenty-seven services to municipalities.

### **Public Hearings**

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

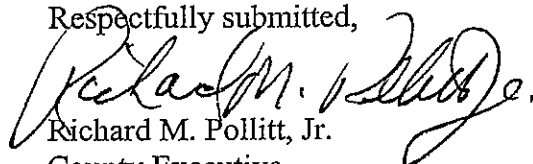
The second hearing is not a Charter requirement, but is a matter of state law regarding a constant yield tax rate. The constant yield tax rate is the rate that would generate the same amount of revenue from one year to the next - as the assessable base increases, the tax rate must go down. Conversely,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

### **Budget Adoption**

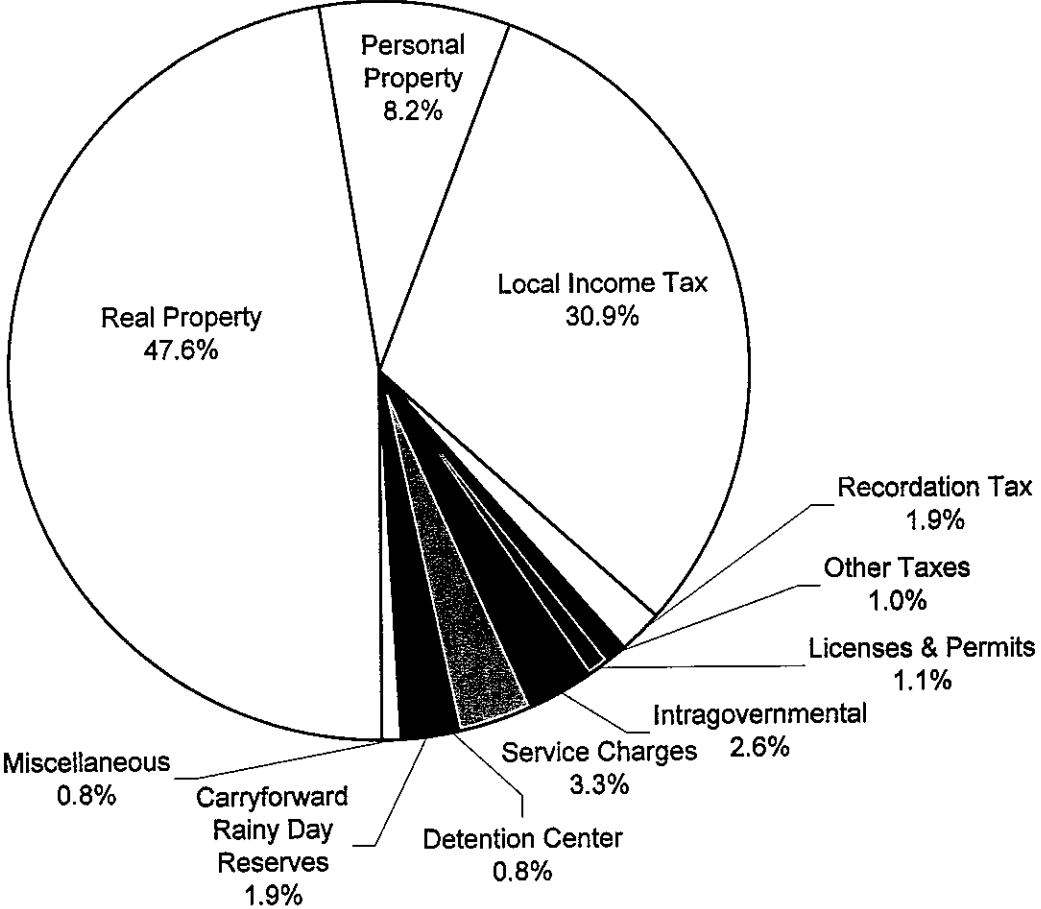
The County Council has until June 1<sup>st</sup> to adopt a budget unless the date is changed by resolution, but not later than June 15. Interested citizens, entities seeking funds and the County Executive look forward to assisting the County Council in the weeks ahead so that the budget adopted for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

With that, I will thank you once again for the opportunity to submit our proposed budget for Fiscal year 2012 and await your reply.

Respectfully submitted,

  
Richard M. Pollitt, Jr.  
County Executive

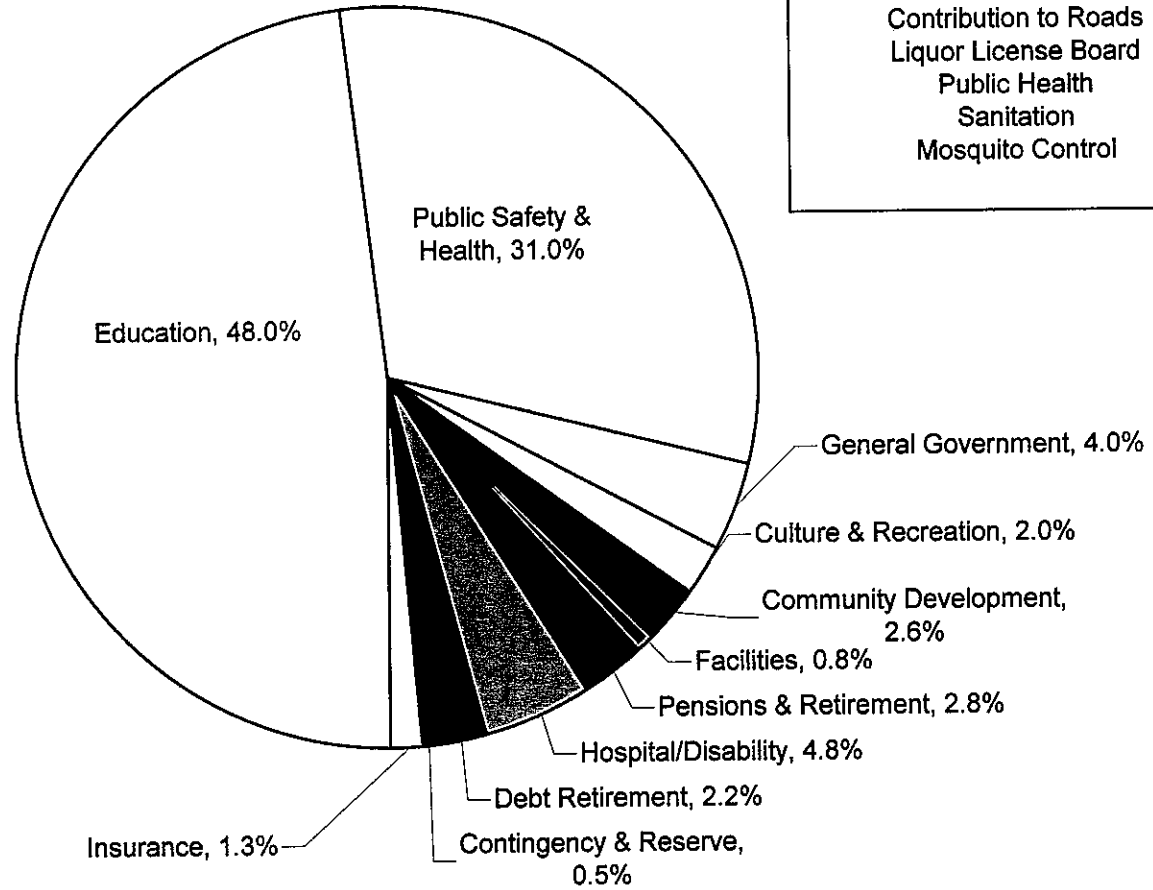
# Estimated Revenue FY2012



### Expenditure Categories FY2012

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

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



## Determination of Tax Rate and Revenue under Revenue Cap

	Part 1 - Determination of Allowable Tax Rate	Part 1 - Determination of Allowable Tax Rate
Data Source:	State Dept. of Assessments Constant Yield Tax Rate Certification FY2011	State Dept. of Assessments Constant Yield Tax Rate Certification FY2012
Revenue FY10 <small>(based on Constant Yield Notice on net base)</small>	\$51,884,029	Revenue FY11 <small>(based on Constant Yield Notice on net base)</small> \$52,456,219
Allowable FY11** <small>(Revenue FY10 x 2% increase)</small>	\$52,921,710	Allowable FY12** <small>(Revenue FY10 x 1.5% increase)</small> \$53,243,062
Assessable Base	Net \$6,925,875,354	Net \$6,578,257,054
Tax Rate <small>(rev./base/100)</small>	Maximum allowable rate <b>\$0.764</b>	<b>\$0.809</b>

	Part 2 - Determination of Revenue	Part 2 - Determination of Revenue
Allowable on net base	FY2011 \$52,921,710	FY2012 \$53,243,062
New Construction	Allowable Tax Rate .764	Tax Rate .809
Half Year	\$20,331,204	\$7,453,585 (14,907,170 / 2)
Full Year	\$15,100,000	\$13,900,000
	\$35,431,204      \$270,694	\$21,353,585      \$172,751
	<b>\$53,192,404</b>	<b>\$53,415,813</b>

<p>Estimated Total Growth in Tax Revenues</p> <table style="margin-left: 40px;"> <tr><td>FY11</td><td style="text-align: right;">\$53,192,404</td></tr> <tr><td>FY10</td><td style="text-align: right;">\$52,080,077</td></tr> <tr><td></td><td style="text-align: right;"><u>\$1,112,327</u></td></tr> </table> <p>Percentage growth on existing base 2.00%</p> <p>Percentage growth, including new construction 2.52%</p>	FY11	\$53,192,404	FY10	\$52,080,077		<u>\$1,112,327</u>	<p>Estimated Total Growth in Tax Revenues</p> <table style="margin-left: 40px;"> <tr><td>FY12</td><td style="text-align: right;">\$53,415,813</td></tr> <tr><td>FY11</td><td style="text-align: right;">\$53,192,404</td></tr> <tr><td></td><td style="text-align: right;"><u>\$223,409</u></td></tr> </table> <p>Percentage growth on existing base 1.50%</p> <p>Percentage growth, including new construction 1.83%</p>	FY12	\$53,415,813	FY11	\$53,192,404		<u>\$223,409</u>
FY11	\$53,192,404												
FY10	\$52,080,077												
	<u>\$1,112,327</u>												
FY12	\$53,415,813												
FY11	\$53,192,404												
	<u>\$223,409</u>												

<p><b>Note: The revenue cap would have allowed an increase of half-a-cent on the tax rate; however, the tax rate was kept flat at the FY2010 level of \$0.759</b></p>
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## 2011-2012 WICOMICO COUNTY REVENUE ESTIMATES

DESCRIPTION	2009-2010 AMENDED BUDGET	2010-2011 BUDGET	2011-2012 ESTIMATE
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### ESTIMATED PROPERTY TAX ASSESSABLE BASES

#### REAL PROPERTY

REAL PROPERTY	6,777,978,384	6,925,875,354	6,578,257,054
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#### PERSONAL PROPERTY

PERSONAL PROPERTY	502,331,000	509,515,000	510,687,000
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TOTAL ASSESSABLE BASE	\$ 7,280,309,384	\$ 7,435,390,354	\$ 7,088,944,054
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### ESTIMATED TAX REVENUES (See constant yield page for calculations)

EXISTING REAL PROPERTY	51,453,978	52,567,394	53,218,100
NEW CONSTRUCTION	330,850	154,314	60,300
NEW CONSTRUCTION - FULL YEAR	295,250	114,609	112,450
Total New Construction	626,100	268,923	172,750

TOTAL	52,080,078	52,836,317	53,390,849
Tax Rate under Revenue Cap	0.759	0.759	0.8090

PERSONAL PROPERTY	9,534,242	9,670,595	10,331,198
Tax rate (2.5 times the tax rate for real property per state law)	1.898	1.898	2.023

GROSS PROPERTY TAX REVENUE	\$ 61,614,320	\$ 62,506,912	\$ 63,722,048
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PROPERTY TAX - CREDITS			
LOCAL MANUFACTURING EQUIPMENT EXEMPTION	(1,600,000)	(1,400,000)	(1,150,000)
ADDITIONS & ABATEMENTS NET	(445,000)	(269,000)	(200,000)
ALLOWANCE FOR LATE TAX COLLECTIONS - Deferred Taxes	(250,000)	(250,000)	(250,000)
DISCOUNT ON TAX PAYMENTS	(397,000)	(415,000)	(400,000)
PENALTIES & INTEREST - Delinquent Taxes	488,000	403,000	436,600
TOTAL CREDITS	(2,204,000)	(1,931,000)	(1,563,400)

NET PROPERTY TAX REVENUE	\$ 59,410,320	\$ 60,575,912	\$ 62,158,648
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DESCRIPTION	2009-2010 AMENDED BUDGET	2010-2011 BUDGET	2011-2012 ESTIMATE
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**OTHER REVENUES**

**TAXES - LOCAL**

LOCAL INCOME TAXES	39,300,000	34,500,000	34,376,000
ADMISSIONS & AMUSEMENT TAXES	88,500	95,500	95,500
RECORDATION TAXES	2,300,000	2,770,000	2,134,000
#911 FEE	632,500	636,226	640,298
TRAILER	310,000	354,000	335,000
<b>TOTAL OTHER TAX REVENUES</b>	<b>42,631,000</b>	<b>38,355,726</b>	<b>37,580,798</b>

**LICENSES AND PERMITS**

LIQUOR LICENSES/FEEES	169,330	164,900	165,125
TRADERS' LICENSE	65,000	66,000	70,000
MARRIAGE LICENSES	24,760	20,000	22,000
BUILDING	140,000	120,000	120,000
CATV FRANCHISE FEE	766,000	820,000	820,000
AMUSEMENTS	8,500	6,000	6,000
LICENSES & PERMITS - OTHER	6,500	7,500	9,000
<b>TOTAL LICENSES AND PERMITS</b>	<b>1,180,090</b>	<b>1,204,400</b>	<b>1,212,125</b>

**INTRAGOVERNMENTAL**

DISPARITY GRANT	2,197,041	2,197,041	2,197,041
JUROR FEES - CIRCUIT COURT	155,913	122,400	122,400
POLICE PROTECTION GRANT (AID TO LOCAL LAW ENFORCEMENT)	252,990	253,000	252,900
STATE EMERGENCY MANAGEMENT GRANTS	109,567	77,752	0
HEALTH DEPARTMENT GRANTS	60,221	62,055	62,055
CORRECTIONS JMHP	91,703	91,703	91,703
SHERIFF GRANTS	256,875	153,000	153,000
STATE'S ATTORNEY PROGRAMS	5,000	6,552	0
P&Z PROGRAM GRANTS	69,705	0	0
<b>TOTAL INTRAGOVERNMENTAL</b>	<b>3,199,015</b>	<b>2,963,503</b>	<b>2,879,099</b>

DESCRIPTION	2009-2010 AMENDED BUDGET	2010-2011 BUDGET	2011-2012 ESTIMATE
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### SERVICE CHARGES

WICOMICO COUNTY LIQUOR BOARD	400,000	400,000	400,000
REIMBURSEMENT TO CORRECTIONS FROM ROAD & SOLID WASTE	103,990	103,390	138,412
HEALTH DEPARTMENT REVENUE	522,432	522,432	498,573
IMPACT FEES	575,000	405,000	341,251
P&Z ZONING FEES - VARIOUS	31,800	9,840	9,840
P&Z - CITY OF SALISBURY	196,000	180,046	180,046
GOB OPERATING EXPENSE - CITY OF SALISBURY	160,375	150,000	125,000
SUBDIVISION REVIEW FEES	75,000	55,000	38,000
MOSQUITO CONTROL	90,000	82,500	102,300
REIMBURSEMENT FROM SOLID WASTE	29,000	29,000	29,000
ROOM TAX COLLECTION ADMINISTRATION FEE	16,000	15,000	15,000
URBAN SERVICES COMMISSION ADMINISTRATIVE SERVICES	60,000	62,859	59,434
MIS SERVICES - CITY OF SALISBURY	18,000	5,000	5,000
REIMBURSEMENT TO SHERIFF FROM BOARD OF ED	540,000	595,000	603,000
CORRECTIONS PER DIEMS	2,008,200	1,138,230	793,760
CORRECTIONS OTHER REVENUES	114,896	69,596	65,720
FIRE PROTECTION	110,000	95,000	100,000
SHERIFF MISCELLANEOUS REVENUE (Reimbursements)	337,006	262,999	271,201
SHERIFF'S FEES AND VIOLATIONS	134,000	134,000	134,000
RECREATION PROGRAMS	407,447	604,888	604,888
BAY RESTORATION FEE - ADMIN FEE	34,000	33,000	30,000
MISCELLANEOUS	0	0	3,250
<b>TOTAL SERVICE CHARGES</b>	<b>6,043,146</b>	<b>4,983,980</b>	<b>4,547,675</b>

### FINES AND FORFEITURES

STATE'S ATTORNEY FEES/FINES/PERMITS	40,000	40,000	55,000
OTHER FINES & FORFEITURES	82,400	4,700	4,700
<b>TOTAL FINES AND FOREFEITURES</b>	<b>122,400</b>	<b>44,700</b>	<b>59,700</b>

DESCRIPTION	2009-2010 AMENDED BUDGET	2010-2011 BUDGET	2011-2012 ESTIMATE
<b>MISCELLANEOUS REVENUES</b>			
PRIOR YEAR CARRY FORWARD FUND BALANCE	4,254,124	2,796,609	1,000,000
BOE REIMBURSEMENT FOR SCHOOL CONST. DEBT SERVICE	2,000,000	0	0
USE OF EXCESS HEALTH RATE STABILIZATION FUND	0	819,396	700,210
USE OF EXCESS RAINY DAY FUND	472,700	401,000	400,000
INTEREST ON TEMPORARY INVESTMENTS	231,689	273,000	223,265
REBATE ON BUILD AMERICA BONDS	0	279,565	277,496
LEASED ASSETS/LOAN PAYMENTS	40,577	40,577	131,028
LEASED ASSETS - VERIZON	19,800	19,800	19,800
COMCAST/SHOREBIRD W&S LOAN	56,349	56,349	56,349
CIRCUIT COURT MISC	9,762	9,758	9,758
ATTORNEY FEES	35,000	35,000	85,000
MISCELLANEOUS AND UNANTICIPATED REVENUE	76,100	14,730	30,620
SOLID WASTE LOAN	1,000,000	0	0
TOTAL FINES AND FOREFEITURES	8,196,101	4,745,784	2,933,526
<b>TOTAL PROPERTY TAX REVENUE</b>	<b>59,410,320</b>	<b>60,575,912</b>	<b>62,158,648</b>
<b>TOTAL OTHER REVENUE</b>	<b>61,371,752</b>	<b>52,298,093</b>	<b>49,212,923</b>
<b>TOTAL REVENUE</b>	<b>\$ 120,782,072</b>	<b>\$ 112,874,005</b>	<b>\$ 111,371,571</b>

Account #	Description	Actual 2009	Actual 2010	Budget 2011	Expended to 2/28/2011	Dept Requests 2011-2012	+/-	Executive Budget 2011-2012
<b>LEGISLATIVE/COUNCIL FUNCTION</b>								
01-50	SALARIES - COUNCIL	\$ 112,007	\$ 115,442	\$ 115,000	\$ 70,954	\$ 115,000		\$ 115,000
01-50	SALARIES-GENERAL	\$ 141,770	\$ 100,854	\$ 163,815	\$ 80,002	\$ 166,427		\$ 166,427
01-52	OPERATING EXPENSES	\$ 51,797	\$ 46,491	\$ 76,300	\$ 33,167	\$ 76,163		\$ 76,163
01-54	CAPITAL OUTLAY	\$ 15,709	\$ 3,921	\$ 1,960	\$ 831	\$ 2,097		\$ 2,097
Subtotal	<b>DEPARTMENT TOTAL</b>	<b>\$ 321,283</b>	<b>\$ 266,708</b>	<b>\$ 357,075</b>	<b>\$ 184,954</b>	<b>\$ 359,687</b>	<b>\$ -</b>	<b>\$ 359,687</b>
<b>CIRCUIT COURT</b>								
02-50	SALARIES-GENERAL	\$ 568,420	\$ 553,601	\$ 552,256	\$ 339,850	\$ 552,256		\$ 552,256
02-52	OPERATING EXPENSES	\$ 214,410	\$ 355,439	\$ 276,620	\$ 156,215	\$ 273,820		\$ 273,820
02-54	CAPITAL OUTLAY-GENERAL	\$ 198,419	\$ 109,906	\$ 108,468	\$ 29,490	\$ 108,468		\$ 108,468
	<b>DEPARTMENT TOTAL</b>	<b>\$ 981,249</b>	<b>\$ 1,018,946</b>	<b>\$ 937,344</b>	<b>\$ 525,555</b>	<b>\$ 934,544</b>	<b>\$ -</b>	<b>\$ 934,544</b>
<b>ORPHANS COURT</b>								
03-50	SALARIES-GENERAL	\$ 19,200	\$ 19,200	\$ 23,880	\$ 17,910	\$ 23,880		\$ 23,880
03-51	FUNDED RETIREMENT	\$ 1,536	\$ 896	\$ 7,388	\$ 1,024	\$ 1,536		\$ 1,536
03-52	OPERATING EXPENSES	\$ 9,454	\$ 7,846	\$ 3,500	\$ 125	\$ 6,150		\$ 6,150
03-54	CAPITAL OUTLAY-GENERAL	\$ -	\$ -	\$ -	\$ -	\$ 4,945		\$ 4,945
	<b>DEPARTMENT TOTAL</b>	<b>\$ 30,190</b>	<b>\$ 27,942</b>	<b>\$ 34,768</b>	<b>\$ 19,059</b>	<b>\$ 36,511</b>	<b>\$ -</b>	<b>\$ 36,511</b>
<b>STATES ATTORNEY</b>								
04-50	SALARIES-GENERAL	\$ 1,466,781	\$ 1,424,348	\$ 1,440,995	\$ 828,962	\$ 1,442,979		\$ 1,442,979
04-50	SALARIES-ELECTED	\$ 116,311	\$ 114,967	\$ 114,527	\$ 69,597	\$ 114,527		\$ 114,527
04-52	OPERATING EXPENSES	\$ 110,226	\$ 128,250	\$ 89,308	\$ 79,209	\$ 89,308	\$ 25,642	\$ 114,950
04-54	CAPITAL OUTLAY - GENERAL	\$ 17,041	\$ 16,116	\$ 6,000	\$ 9,817	\$ 6,000	\$ 7,134	\$ 13,134
	<b>DEPARTMENT TOTAL</b>	<b>\$ 1,710,359</b>	<b>\$ 1,683,681</b>	<b>\$ 1,650,830</b>	<b>\$ 987,585</b>	<b>\$ 1,652,814</b>	<b>\$ 32,776</b>	<b>\$ 1,685,590</b>
<b>ADMINISTRATION/EXECUTIVE FUNCTION</b>								
05-50	SALARY - COUNTY EXECUTIVE	\$ 86,387	\$ 85,327	\$ 85,000	\$ 52,308	\$ 85,000		\$ 85,000
05-50	SALARIES-GENERAL	\$ 330,636	\$ 321,666	\$ 320,787	\$ 197,406	\$ 320,787		\$ 320,787
05-52	OPERATING EXPENSES	\$ 92,779	\$ 37,047	\$ 59,700	\$ 22,786	\$ 59,700		\$ 59,700
05-52	TIME & EFFICIENCY STUDY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000
05-54	CAPITAL OUTLAY	\$ 1,374	\$ 2,007	\$ 3,000	\$ 852	\$ 3,000		\$ 3,000
	<b>DEPARTMENT TOTAL</b>	<b>\$ 511,176</b>	<b>\$ 446,047</b>	<b>\$ 468,487</b>	<b>\$ 273,352</b>	<b>\$ 468,487</b>	<b>\$ 200,000</b>	<b>\$ 668,487</b>
<b>COMMUNITY PROMOTION</b>								
06-52	DUES AND SUBSCRIPTIONS	\$ 18,535	\$ 19,556	\$ 20,000	\$ 20,397	\$ 22,500		\$ 22,500
06-52	OPERATING EXPENSES	\$ -	\$ -	\$ 10,000	\$ 743	\$ 7,500		\$ 7,500
	<b>DEPARTMENT TOTAL</b>	<b>\$ 18,535</b>	<b>\$ 19,556</b>	<b>\$ 30,000</b>	<b>\$ 21,140</b>	<b>\$ 30,000</b>	<b>\$ -</b>	<b>\$ 30,000</b>

Account #	Description	Actual 2009	Actual 2010	Budget 2011	Expended to 2/28/2011	Dept Requests 2011-2012	+ / -	Executive Budget 2011-2012
<b>ELECTIONS AND REGISTRATION</b>								
07-50	SALARIES-GENERAL	\$ 279,502	\$ 242,182	\$ 268,142	\$ 339,593	\$ 429,181	\$ 12,849	\$ 442,030
07-51	BENEFITS	\$ 69,997	\$ 44,557	\$ 108,554	\$ 52,970	\$ 112,469	\$ 5,596	\$ 118,065
07-52	OPERATING EXPENSES	\$ 203,500	\$ 113,162	\$ 444,942	\$ 131,978	\$ 327,580	\$ (34,900)	\$ 292,680
07-54	CAPITAL OUTLAY-GENERAL	\$ 57,022	\$ 59,043	\$ 215,190	\$ 4,468	\$ 123,000	\$ 20,000	\$ 143,000
	<b>DEPARTMENT TOTAL</b>	<b>\$ 610,021</b>	<b>\$ 458,944</b>	<b>\$ 1,036,828</b>	<b>\$ 529,009</b>	<b>\$ 992,230</b>	<b>\$ 3,545</b>	<b>\$ 995,775</b>

<b>FINANCE</b>								
08-50	SALARIES-GENERAL	\$ 799,096	\$ 742,584	\$ 709,411	\$ 411,010	\$ 708,620		\$ 708,620
08-52	OPERATING EXPENSES	\$ 278,924	\$ 229,281	\$ 181,505	\$ 132,859	\$ 181,505		\$ 181,505
08-54	CAPITAL OUTLAY-GENERAL	\$ 9,207	\$ 6,688	\$ 6,013	\$ 1,995	\$ 4,013		\$ 4,013
	<b>DEPARTMENT TOTAL</b>	<b>\$ 1,087,227</b>	<b>\$ 978,553</b>	<b>\$ 896,929</b>	<b>\$ 545,864</b>	<b>\$ 894,138</b>	<b>\$ -</b>	<b>\$ 894,138</b>

<b>PUBLIC ACCOUNTANT</b>								
09-52	AUDITORS SERVICES	\$ 76,685	\$ 76,685	\$ 74,150	\$ 69,210	\$ 74,150	\$ (15,100)	\$ 59,050
09-50	SPECIAL SERVICES	\$ 20,000	\$ 20,980	\$ 23,025	\$ 3,920	\$ 23,025	\$ (8,025)	\$ 15,000
	<b>DEPARTMENT TOTAL</b>	<b>\$ 96,685</b>	<b>\$ 97,665</b>	<b>\$ 97,175</b>	<b>\$ 73,130</b>	<b>\$ 97,175</b>	<b>\$ (23,125)</b>	<b>\$ 74,050</b>

<b>PURCHASING ADMINISTRATION</b>								
10-50	SALARIES-GENERAL	\$ 101,010	\$ 98,332	\$ 98,053	\$ 64,027	\$ 98,053		\$ 98,053
10-52	OPERATING EXPENSES	\$ 8,457	\$ 8,200	\$ 29,600	\$ 26,230	\$ 29,600		\$ 29,600
10-54	CAPITAL OUTLAY	\$ 1,999	\$ 666	\$ 1,300	\$ -	\$ -		\$ -
	<b>DEPARTMENT TOTAL</b>	<b>\$ 111,466</b>	<b>\$ 107,198</b>	<b>\$ 128,953</b>	<b>\$ 90,257</b>	<b>\$ 127,653</b>	<b>\$ -</b>	<b>\$ 127,653</b>

<b>LAW</b>								
11-50	SALARIES	\$ 206,155	\$ 217,356	\$ 216,770	\$ 133,397	\$ 216,770		\$ 216,770
11-52	OPERATING EXPENSES	\$ 81,917	\$ 70,875	\$ 29,162	\$ 26,559	\$ 29,162		\$ 29,162
11-54	CAPITAL OUTLAY-GENERAL	\$ 19,129	\$ 2,663	\$ 2,664	\$ 1,332	\$ 2,664		\$ 2,664
	<b>DEPARTMENT TOTAL</b>	<b>\$ 307,201</b>	<b>\$ 290,894</b>	<b>\$ 248,596</b>	<b>\$ 161,288</b>	<b>\$ 248,596</b>	<b>\$ -</b>	<b>\$ 248,596</b>

<b>HUMAN RESOURCES</b>								
12-50	SALARIES-GENERAL	\$ 327,826	\$ 451,367	\$ 327,702	\$ 191,465	\$ 327,702		\$ 327,702
12-52	OPERATING EXPENSES	\$ 72,503	\$ 66,912	\$ 159,375	\$ 47,368	\$ 159,375		\$ 159,375
12-54	CAPITAL OUTLAY-GENERAL	\$ 24,341	\$ 4,562	\$ 5,440	\$ 3,802	\$ 5,440		\$ 5,440
	<b>DEPARTMENT TOTAL</b>	<b>\$ 424,670</b>	<b>\$ 522,841</b>	<b>\$ 492,517</b>	<b>\$ 242,635</b>	<b>\$ 492,517</b>	<b>\$ -</b>	<b>\$ 492,517</b>

<b>PLANNING AND ZONING</b>								
13-50	SALARIES-GENERAL	\$ 707,518	\$ 718,758	\$ 625,691	\$ 389,463	\$ 624,607	\$ 1,084	\$ 625,691
13-52	OPERATING EXPENSES	\$ 154,699	\$ 160,380	\$ 162,587	\$ 48,888	\$ 162,587	\$ (21,560)	\$ 141,027
13-54	CAPITAL OUTLAY-GENERAL	\$ 5,857	\$ 5,564	\$ 5,555	\$ 8,941	\$ 5,555		\$ 5,555
	<b>DEPARTMENT TOTAL</b>	<b>\$ 868,074</b>	<b>\$ 884,702</b>	<b>\$ 793,833</b>	<b>\$ 447,292</b>	<b>\$ 792,749</b>	<b>\$ (20,476)</b>	<b>\$ 772,273</b>

Account #	Description	Actual 2009	Actual 2010	Budget 2011	Expended to 2/28/2011	Dept Requests 2011-2012	+/-	Executive Budget 2011-2012
<b>GENERAL SERVICES</b>								
14-50	SALARIES-GENERAL	\$ 296,449	\$ 214,572	\$ 182,928	\$ 111,644	\$ 182,928		\$ 182,928
14-52	OPERATING EXPENSES	\$ 621,617	\$ 703,764	\$ 685,200	\$ 422,284	\$ 685,200	\$ (772)	\$ 684,428
14-54	CAPITAL OUTLAY	\$ 25,907	\$ 148,313	\$ 52,000	\$ 7,076	\$ 2,000	\$ 12,925	\$ 14,925
14-54	ANNEX MAINTENANCE ESCROW	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,814	\$ 59,814
	<b>DEPARTMENT TOTAL</b>	<b>\$ 943,973</b>	<b>\$ 1,066,649</b>	<b>\$ 920,128</b>	<b>\$ 541,004</b>	<b>\$ 870,128</b>	<b>\$ 71,967</b>	<b>\$ 942,095</b>

<b>IT DEPARTMENT</b>								
15-50	SALARIES-GENERAL	\$ 359,931	\$ 361,978	\$ 316,496	\$ 194,767	\$ 316,496		\$ 316,496
15-52	OPERATING EXPENSES	\$ 110,022	\$ 154,232	\$ 174,775	\$ 39,635	\$ 174,775		\$ 174,775
15-54	CAPITAL OUTLAY-GENERAL	\$ 344,965	\$ 125,002	\$ 111,200	\$ 8,331	\$ 100,200		\$ 100,200
	<b>DEPARTMENT TOTAL</b>	<b>\$ 814,918</b>	<b>\$ 641,212</b>	<b>\$ 602,471</b>	<b>\$ 242,733</b>	<b>\$ 591,471</b>	<b>\$ -</b>	<b>\$ 591,471</b>

<b>LIQUOR LICENSE BOARD</b>								
16-50	SALARIES-GENERAL	\$ 130,058	\$ 103,068	\$ 99,940	\$ 61,503	\$ 99,940		\$ 99,940
16-50	SALARIES-BOARD MEMBERS	\$ 3,103	\$ 11,773	\$ 13,000	\$ 8,000	\$ 13,000		\$ 13,000
16-50	SALARIES-ATTORNEY(S)	\$ 6,645	\$ 11,452	\$ 10,000	\$ 9,784	\$ 10,000		\$ 10,000
16-52	OPERATING EXPENSES	\$ 74,526	\$ 33,145	\$ 37,083	\$ 19,740	\$ 37,083	\$ (523)	\$ 36,560
16-54	CAPITAL OUTLAY-GENERAL	\$ 167	\$ 2,047	\$ 2,000	\$ 1,004	\$ 2,000	\$ 8	\$ 2,008
	<b>DEPARTMENT TOTAL</b>	<b>\$ 214,499</b>	<b>\$ 161,485</b>	<b>\$ 162,023</b>	<b>\$ 100,031</b>	<b>\$ 162,023</b>	<b>\$ (515)</b>	<b>\$ 161,508</b>

<b>SHERIFF'S DEPARTMENT</b>								
17-50	SHERIFF'S SALARY	\$ 83,656	\$ 85,327	\$ 85,000	\$ 52,308	\$ 85,000		\$ 85,000
17-50	SALARIES-GEN	\$ 6,654,791	\$ 6,334,188	\$ 6,586,737	\$ 3,854,166	\$ 6,612,395		\$ 6,612,395
17-52	OPERATING EXPENSES	\$ 733,416	\$ 603,324	\$ 579,498	\$ 368,293	\$ 579,498		\$ 579,498
17-54	CAPITAL OUTLAY-GENERAL	\$ 595,366	\$ 203,393	\$ 7,495	\$ 8,979	\$ 7,495		\$ 7,495
	<b>DEPARTMENT TOTAL</b>	<b>\$ 8,067,229</b>	<b>\$ 7,226,232</b>	<b>\$ 7,258,730</b>	<b>\$ 4,283,746</b>	<b>\$ 7,284,388</b>	<b>\$ -</b>	<b>\$ 7,284,388</b>

<b>SALISBURY FIRE &amp; AMBULANCE</b>								
18-52	SALISBURY AMBULANCE	\$ 596,000	\$ 447,000	\$ 447,000	\$ 298,000	\$ 447,000		\$ 447,000
18-52	SALISBURY AMBULANCE - ADDL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,200	\$ 28,200
18-52	SALISBURY FIRE DEPARTMENT	\$ 125,000	\$ 125,000	\$ 125,000	\$ 83,333	\$ 125,000		\$ 125,000
	<b>DEPARTMENT TOTAL</b>	<b>\$ 721,000</b>	<b>\$ 572,000</b>	<b>\$ 572,000</b>	<b>\$ 381,333</b>	<b>\$ 572,000</b>	<b>\$ 28,200</b>	<b>\$ 600,200</b>

<b>VOLUNTEER AMBULANCE</b>								
19-52	GRANT(S) - 11 companies beg FY10	\$ 550,000	\$ 605,000	\$ 605,000	\$ 605,000	\$ 605,000		\$ 605,000
19-52	EMT GRANT - 11 companies beg FY10	\$ 940,000	\$ 1,034,000	\$ 1,034,000	\$ 1,034,000	\$ 1,034,000		\$ 1,034,000
19-52	EMT GRANT - ADDITIONAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 103,400	\$ 103,400
19-51	EMT WORKERS COMP-11 compan beg FY10	\$ 58,742	\$ 72,019	\$ 82,500	\$ 63,999	\$ 82,500		\$ 82,500
	<b>DEPARTMENT TOTAL</b>	<b>\$ 1,548,742</b>	<b>\$ 1,711,019</b>	<b>\$ 1,721,500</b>	<b>\$ 1,702,999</b>	<b>\$ 1,721,500</b>	<b>\$ 103,400</b>	<b>\$ 1,824,900</b>

Account #	Description	Actual 2009	Actual 2010	Budget 2011	Expended to 2/28/2011	Dept Requests 2011-2012	+ / -	Executive Budget 2011-2012
<b>VOLUNTEER FIRE COMPANIES</b>								
20-52	WORKERS COMP INS	\$ 79,047	\$ 136,110	\$ 151,523	\$ 75,829	\$ 105,755		\$ 105,755
20-52	LOSAP COMMITTEE	\$ 69,653	\$ 79,371	\$ 79,371	\$ 76,976	\$ 79,371		\$ 79,371
20-52	GRANT(S)	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000	\$ 1,400,000		\$ 1,400,000
20-52	SINKING FUND	\$ 350,000	\$ 350,000	\$ 350,000	\$ -	\$ 350,000		\$ 350,000
20-52	HEPATITIS VACCINE	\$ 1,475	\$ -	\$ 5,000	\$ -	\$ 5,000		\$ 5,000
20-52	RESPIRATORY PROTECTION	\$ 19,998	\$ 24,569	\$ 39,000	\$ 4,097	\$ 39,000		\$ 39,000
	<b>DEPARTMENT TOTAL</b>	<b>\$ 1,920,173</b>	<b>\$ 1,990,050</b>	<b>\$ 2,024,894</b>	<b>\$ 1,556,902</b>	<b>\$ 1,979,126</b>	<b>\$ -</b>	<b>\$ 1,979,126</b>

<b>CORRECTIONS</b>								
21-50	SALARIES - GENERAL	\$ 8,263,654	\$ 7,130,690	\$ 6,823,282	\$ 3,959,319	\$ 6,827,198		\$ 6,827,198
21-52	OPERATING EXPENSES	\$ 4,297,591	\$ 4,302,604	\$ 4,000,087	\$ 2,695,029	\$ 4,011,106		\$ 4,011,106
21-54	CAPITAL OUTLAY-GENERAL	\$ 50,111	\$ 46,102	\$ 39,019	\$ 108,367	\$ 28,000		\$ 28,000
	<b>DEPARTMENT TOTAL</b>	<b>\$ 12,611,356</b>	<b>\$ 11,479,396</b>	<b>\$ 10,862,388</b>	<b>\$ 6,762,715</b>	<b>\$ 10,866,304</b>	<b>\$ -</b>	<b>\$ 10,866,304</b>

<b>EMERGENCY SERVICES</b>								
22-50	SALARIES - GENERAL	\$ 1,060,717	\$ 1,017,707	\$ 1,067,052	\$ 607,390	\$ 1,067,878	\$ (74,905)	\$ 992,973
22-52	OPERATING EXPENSES	\$ 528,514	\$ 480,534	\$ 506,290	\$ 411,561	\$ 505,929		\$ 505,929
22-54	CAPITAL OUTLAY-GENERAL	\$ 28,839	\$ 93,936	\$ 7,287	\$ 3,120	\$ 4,398		\$ 4,398
	<b>DEPARTMENT TOTAL</b>	<b>\$ 1,618,070</b>	<b>\$ 1,592,177</b>	<b>\$ 1,580,629</b>	<b>\$ 1,022,071</b>	<b>\$ 1,578,205</b>	<b>\$ (74,905)</b>	<b>\$ 1,503,300</b>

<b>PROTECTION OF ANIMALS</b>								
23-52	CONTRACTUAL SERVICES	\$ 326,633	\$ 250,758	\$ 247,555	\$ 165,037	\$ 228,012		\$ 228,012
	<b>DEPARTMENT TOTAL</b>	<b>\$ 326,633</b>	<b>\$ 250,758</b>	<b>\$ 247,555</b>	<b>\$ 165,037</b>	<b>\$ 228,012</b>	<b>\$ -</b>	<b>\$ 228,012</b>

<b>PUBLIC WORKS</b>								
24-50	SALARIES-GENERAL	\$ 549,119	\$ 436,749	\$ 436,975	\$ 248,854	\$ 436,975		\$ 436,975
24-52	OPERATING EXPENSE	\$ 28,418	\$ 18,573	\$ 28,685	\$ 9,793	\$ 36,299	\$ (6,000)	\$ 30,299
24-54	CAPITAL OUTLAY-GENERAL	\$ 3,121	\$ 2,617	\$ 10,170	\$ 260,111	\$ 2,556		\$ 2,556
	<b>DEPARTMENT TOTAL</b>	<b>\$ 580,658</b>	<b>\$ 457,939</b>	<b>\$ 475,830</b>	<b>\$ 518,758</b>	<b>\$ 475,830</b>	<b>\$ (6,000)</b>	<b>\$ 469,830</b>

<b>SANITATION WATER &amp; SEWER</b>								
25-52	FRUITLAND WATER & SEWER	\$ 179,136	\$ 179,013	\$ 153,545	\$ 100,892	\$ 105,304		\$ 105,304
	<b>DEPARTMENT TOTAL</b>	<b>\$ 179,136</b>	<b>\$ 179,013</b>	<b>\$ 153,545</b>	<b>\$ 100,892</b>	<b>\$ 105,304</b>	<b>\$ -</b>	<b>\$ 105,304</b>

<b>WEED CONTROL</b>								
26-50	SALARIES-GENERAL	\$ 2,407	\$ 2,357	\$ 2,200	\$ 3,023	\$ 3,000	\$ (800)	\$ 2,200
	<b>DEPARTMENT TOTAL</b>	<b>\$ 2,407</b>	<b>\$ 2,357</b>	<b>\$ 2,200</b>	<b>\$ 3,023</b>	<b>\$ 3,000</b>	<b>\$ (800)</b>	<b>\$ 2,200</b>

Account #	Description	Actual 2009	Actual 2010	Budget 2011	Expended to 2/28/2011	Dept Requests 2011-2012	+ / -	Executive Budget 2011-2012
<b>MOSQUITO CONTROL</b>								
27-50	SALARIES-GENERAL	\$ 72,576	\$ 75,345	\$ 90,462	\$ 43,307	\$ 106,955	\$ -	\$ 106,955
27-52	OPERATING EXPENSES	\$ 21,739	\$ 32,475	\$ 42,847	\$ 5,796	\$ 26,354		\$ 26,354
27-54	CAPITAL	\$ 20,628	\$ -		\$ -	\$ -		\$ -
	<b>DEPARTMENT TOTAL</b>	<b>\$ 114,943</b>	<b>\$ 107,820</b>	<b>\$ 133,309</b>	<b>\$ 49,103</b>	<b>\$ 133,309</b>	<b>\$ -</b>	<b>\$ 133,309</b>

<b>GYPSY MOTH CONTROL</b>								
28-52	OPERATING EXPENSES	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	\$ 1,500		\$ 1,500
	<b>DEPARTMENT TOTAL</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ -</b>	<b>\$ 1,500</b>	<b>\$ -</b>	<b>\$ 1,500</b>

<b>SCHOOL BLDG COMM</b>								
29-52	OPERATING EXPENSES	\$ 33	\$ 525	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>DEPARTMENT TOTAL</b>	<b>\$ 33</b>	<b>\$ 525</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>BOARD OF EDUCATION (see Exhibit "A" for category breakout)</b>								
30-52	OPERATING EXPENSES	\$ 50,204,655	\$ 50,781,711	\$ 43,196,892	\$ 28,797,928	\$ 50,126,691	\$ (11,929,799)	\$ 38,196,892
30-52	BOND PRINCIPAL	\$ 5,741,307	\$ 6,666,949	\$ 7,592,050	\$ 7,400,051	\$ 7,771,082		\$ 7,771,082
30-52	BOND INTEREST	\$ 3,221,003	\$ 3,353,631	\$ 3,734,366	\$ 2,108,513	\$ 3,938,961	\$ (558,583)	\$ 3,380,378
	<b>DEPARTMENT TOTAL</b>	<b>\$ 59,166,965</b>	<b>\$ 60,802,291</b>	<b>\$ 54,523,308</b>	<b>\$ 38,306,492</b>	<b>\$ 61,836,734</b>	<b>\$ (12,488,382)</b>	<b>\$ 49,348,352</b>

<b>COMMUNITY COLLEGE</b>								
31-52	GRANT(S)	\$ 4,286,365	\$ 3,461,316	\$ 3,000,000	\$ 2,000,000	\$ 3,016,642		\$ 3,016,642
	<b>DEPARTMENT TOTAL</b>	<b>\$ 4,286,365</b>	<b>\$ 3,461,316</b>	<b>\$ 3,000,000</b>	<b>\$ 2,000,000</b>	<b>\$ 3,016,642</b>	<b>\$ -</b>	<b>\$ 3,016,642</b>

<b>PUBLIC LIBRARY</b>								
32-52	OPERATING EXPENSES	\$ 1,648,477	\$ 1,229,398	\$ 1,000,000	\$ 666,667	\$ 1,000,000		\$ 1,000,000
	<b>DEPARTMENT TOTAL</b>	<b>\$ 1,648,477</b>	<b>\$ 1,229,398</b>	<b>\$ 1,000,000</b>	<b>\$ 666,667</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>

<b>TRI COUNTY COUNCIL/Shore Transit</b>								
33-52	GRANT - Operating	\$ 333,000	\$ 300,000	\$ 300,000	\$ 200,000	\$ 292,600		\$ 292,600
33-52	GRANT - Mandate	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000		\$ 10,000
33-52	GRANT - Capital	\$ 40,000	\$ 20,000	\$ 68,000	\$ 45,333	\$ 52,345		\$ 52,345
33-52	GRANT - Facility (from CIP)	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ 60,398	\$ 60,398
	<b>DEPARTMENT TOTAL</b>	<b>\$ 383,000</b>	<b>\$ 370,000</b>	<b>\$ 378,000</b>	<b>\$ 255,333</b>	<b>\$ 354,945</b>	<b>\$ 60,398</b>	<b>\$ 415,343</b>

<b>PUBLIC HEALTH OPERATING</b>								
34-50	SALARIES-GENERAL	\$ 122,954	\$ 119,195	\$ 161,140	\$ 73,143	\$ 161,140		\$ 161,140
34-52	OPERATING EXPENSES	\$ 3,266,198	\$ 2,977,369	\$ 3,000,000	\$ 1,894,512	\$ 2,958,238	\$ (13,197)	\$ 2,945,041
34-52	NON-MATCHING	\$ 189,072	\$ 28,620	\$ -	\$ 4,621	\$ 23,100		\$ 23,100
	<b>DEPARTMENT TOTAL</b>	<b>\$ 3,578,224</b>	<b>\$ 3,125,184</b>	<b>\$ 3,161,140</b>	<b>\$ 1,972,276</b>	<b>\$ 3,142,478</b>	<b>\$ (13,197)</b>	<b>\$ 3,129,281</b>

Account #	Description	Actual 2009	Actual 2010	Budget 2011	Expended to 2/28/2011	Dept Requests 2011-2012	+ / -	Executive Budget 2011-2012
<b>EXTENSION SERVICE</b>								
36-52	OPERATING EXPENSES	\$ 139,306	\$ 82,754	\$ 83,210	\$ 42,790	\$ 83,210		\$ 83,210
	<b>DEPARTMENT TOTAL</b>	<b>\$ 139,306</b>	<b>\$ 82,754</b>	<b>\$ 83,210</b>	<b>\$ 42,790</b>	<b>\$ 83,210</b>	<b>\$ -</b>	<b>\$ 83,210</b>
<b>COMMUNITY ACCESS CHANNEL</b>								
37-52	GRANT(S)	\$ 96,000	\$ 73,440	\$ 73,440	\$ 48,960	\$ 73,440		\$ 73,440
37-52	CAPITAL	\$ 35,000	\$ 26,775	\$ -	\$ -	\$ -		\$ -
	<b>DEPARTMENT TOTAL</b>	<b>\$ 131,000</b>	<b>\$ 100,215</b>	<b>\$ 73,440</b>	<b>\$ 48,960</b>	<b>\$ 73,440</b>	<b>\$ -</b>	<b>\$ 73,440</b>
<b>ECONOMIC DEVELOPMENT</b>								
38-52	GRANT(S)	\$ 138,475	\$ 105,933	\$ 105,933	\$ 70,622	\$ 105,933		\$ 105,933
	<b>DEPARTMENT TOTAL</b>	<b>\$ 138,475</b>	<b>\$ 105,933</b>	<b>\$ 105,933</b>	<b>\$ 70,622</b>	<b>\$ 105,933</b>	<b>\$ -</b>	<b>\$ 105,933</b>
<b>PENSIONS &amp; RETIREMENT</b>								
40-51	SOCIAL SECURITY	\$ 1,845,776	\$ 1,664,938	\$ 1,810,898	\$ 969,620	\$ 1,750,349	\$ 6,920	\$ 1,757,269
40-51	FUNDED RETIRE/PENSION	\$ 2,585,308	\$ 138,389	\$ 97,482	\$ 14,772	\$ 1,327,583		\$ 1,327,583
40-51	FUNDED OPEB LIABILITY	\$ 1,154,136	\$ 142,512	\$ -	\$ -	\$ 1,205,242	\$ (1,205,242)	\$ -
	<b>DEPARTMENT TOTAL</b>	<b>\$ 5,818,225</b>	<b>\$ 1,945,839</b>	<b>\$ 1,908,380</b>	<b>\$ 984,392</b>	<b>\$ 4,283,174</b>	<b>\$ (1,198,322)</b>	<b>\$ 3,084,852</b>
<b>HOSPITAL &amp; DISABILITY</b>								
41-52	HOSPITALIZATION	\$ 4,688,352	\$ 4,854,803	\$ 4,999,992	\$ 3,079,981	\$ 5,127,447	\$ 5,710	\$ 5,133,157
41-52	DISABILITY	\$ 67,859	\$ 56,154	\$ 57,000	\$ 42,705	\$ 58,140		\$ 58,140
41-52	UNEMPLOYMENT COMP	\$ 78,887	\$ 93,736	\$ 155,501	\$ 94,479	\$ 202,039		\$ 202,039
41-52	LIFE INSURANCE	\$ 79,493	\$ 166,724	\$ -	\$ (1,729)	\$ -		\$ -
41-52	BLOOD BANK	\$ 596	\$ 596	\$ 1,150	\$ 579	\$ 1,150		\$ 1,150
41-52	FLEX SPENDING	\$ -	\$ 4,164	\$ 4,500	\$ 1,980	\$ 4,500		\$ 4,500
	<b>DEPARTMENT TOTAL</b>	<b>\$ 4,915,187</b>	<b>\$ 5,176,177</b>	<b>\$ 5,218,143</b>	<b>\$ 3,217,995</b>	<b>\$ 5,393,276</b>	<b>\$ 5,710</b>	<b>\$ 5,398,986</b>
<b>WORK COMP/LIABILITY INS</b>								
42-52	WORKERS COMP	\$ 129,289	\$ 264,605	\$ 433,265	\$ 398,287	\$ 622,777		\$ 622,777
42-52	ARBITRAGE	\$ 3	\$ -	\$ -	\$ -	\$ -		\$ -
42-52	LIABILITY INSURANCE	\$ 483,190	\$ 580,936	\$ 800,000	\$ 557,976	\$ 800,000		\$ 800,000
	<b>DEPARTMENT TOTAL</b>	<b>\$ 612,482</b>	<b>\$ 845,541</b>	<b>\$ 1,233,265</b>	<b>\$ 956,263</b>	<b>\$ 1,422,777</b>	<b>\$ -</b>	<b>\$ 1,422,777</b>
<b>DEBT RETIREMENT</b>								
43-52	BOND PRINCIPAL	\$ 2,103,614	\$ 1,658,933	\$ 2,042,506	\$ 1,767,432	\$ 1,757,021		\$ 1,757,021
43-52	BOND INTEREST	\$ 840,639	\$ 633,655	\$ 806,287	\$ 483,872	\$ 687,144	\$ (11,348)	\$ 675,796
43-52	LOAN REPAYMENT - SOLID WASTE	\$ -	\$ -	\$ 31,300	\$ -	\$ 31,300		\$ 31,300
43-52	AGENT FEES	\$ 39,986	\$ 38,870	\$ 40,000	\$ 37,761	\$ 40,000		\$ 40,000
	<b>DEPARTMENT TOTAL</b>	<b>\$ 2,984,239</b>	<b>\$ 2,331,458</b>	<b>\$ 2,920,093</b>	<b>\$ 2,289,065</b>	<b>\$ 2,515,465</b>	<b>\$ (11,348)</b>	<b>\$ 2,504,117</b>

Account #	Description	Actual 2009	Actual 2010	Budget 2011	Expended to 2/28/2011	Dept Requests 2011-2012	+/-	Executive Budget 2011-2012
<b>CONTINGENCY</b>								
46-52	CONTINGENCY	\$ 120,506	\$ 380,788	\$ 570,000	\$ 82,675	\$ 570,000		\$ 570,000
46-52	CONTRIBUTION TO ROADS	\$ 300,000	\$ 470,574	\$ 2,476,431	\$ -	\$ 2,476,431		\$ 2,476,431
46-52	CONTRIB TO RS - ADDL - WHITEHAVEN FER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 252,500	\$ 252,500
46-52	CONTRIB TO RS - ADDL - UPPER FERRY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 227,500	\$ 227,500
46-52	CONTRIB TO RS - ADDL - BEAGLIN REPAIR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 170,000	\$ 170,000
46-52	CONTRIBUTION TO ROADS - ADDL - ROADS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 821,614	\$ 821,614
46-52	APPROP. OPERT. RESERVE (RAINY DAY)	\$ -	\$ 472,400	\$ -	\$ -	\$ -		\$ -
	<b>DEPARTMENT TOTAL</b>	<b>\$ 420,506</b>	<b>\$ 1,323,762</b>	<b>\$ 3,046,431</b>	<b>\$ 82,675</b>	<b>\$ 3,046,431</b>	<b>\$ 1,471,614</b>	<b>\$ 4,518,045</b>
<b>LOCAL MANAGEMENT BOARD</b>								
54-52	OPERATING EXPENSES	\$ 43,393	\$ 30,840	\$ 55,880	\$ -	\$ 41,753		\$ 41,753
	<b>DEPARTMENT TOTAL</b>	<b>\$ 43,393</b>	<b>\$ 30,840</b>	<b>\$ 55,880</b>	<b>\$ -</b>	<b>\$ 41,753</b>	<b>\$ -</b>	<b>\$ 41,753</b>
<b>RECREATION</b>								
60-50	SALARIES-GENERAL	\$ 1,321,447	\$ 1,283,848	\$ 1,269,060	\$ 781,866	\$ 1,269,060		\$ 1,269,060
60-52	OPERATING EXPENSES	\$ 482,969	\$ 312,532	\$ 436,692	\$ 141,301	\$ 431,692		\$ 431,692
60-54	CAPITAL OUTLAY-GENERAL	\$ 46,341	\$ 10,323	\$ -	\$ -	\$ 5,000		\$ 5,000
	<b>DEPARTMENT TOTAL</b>	<b>\$ 1,850,757</b>	<b>\$ 1,606,703</b>	<b>\$ 1,705,752</b>	<b>\$ 923,167</b>	<b>\$ 1,705,752</b>	<b>\$ -</b>	<b>\$ 1,705,752</b>
<b>YOUTH &amp; CIVIC CENTER</b>								
61-52	OPERATING EXPENSES	\$ 516,969	\$ 415,365	\$ 300,000	\$ 150,000	\$ 300,000	\$ -	\$ 300,000
61-52	OPERATING EXPENSES - ADDITIONAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 224,827	\$ 224,827
	<b>DEPARTMENT TOTAL</b>	<b>\$ 516,969</b>	<b>\$ 415,365</b>	<b>\$ 300,000</b>	<b>\$ 150,000</b>	<b>\$ 300,000</b>	<b>\$ 224,827</b>	<b>\$ 524,827</b>
<b>STATE MANDATES</b>								
83-52	MANDATE - HOMESTEAD CREDIT FEE	\$ -	\$ 15,910	\$ 19,471	\$ -	\$ 19,471		\$ 19,471
83-52	MANDATE - MUNICIPAL SHARES TAX	\$ 21,209	\$ 21,209	\$ 21,209	\$ -	\$ 21,209		\$ 21,209
83-52	SDAT OFFICE COST	\$ -	\$ -	\$ -	\$ -	\$ 776,000	\$ (41,000)	\$ 735,000
	<b>DEPARTMENT TOTAL</b>	<b>\$ 21,209</b>	<b>\$ 37,119</b>	<b>\$ 40,680</b>	<b>\$ -</b>	<b>\$ 816,680</b>	<b>\$ (41,000)</b>	<b>\$ 775,680</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>\$ -</b>	<b>\$ 61,363</b>
<b>MAINT OF AGED IN COMM</b>								
85-52	GRANT(S) MEALS ON WHEELS	\$ 106,035	\$ 122,150	\$ 122,000	\$ 122,000	\$ 122,000		\$ 122,000
85-82	GRANT(S) ADDITIONAL M.O.W.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,200	\$ 12,200
85-52	Capital - Facility only	\$ 286,951	\$ -	\$ -	\$ -	\$ -		\$ -
	<b>DEPARTMENT TOTAL</b>	<b>\$ 392,986</b>	<b>\$ 122,150</b>	<b>\$ 122,000</b>	<b>\$ 122,000</b>	<b>\$ 122,000</b>	<b>\$ 12,200</b>	<b>\$ 134,200</b>

Account #	Description	Actual 2009	Actual 2010	Budget 2011	Expended to 2/28/2011	Dept Requests 2011-2012	+ / -	Executive Budget 2011-2012
<b>COMMISSION ON AGING</b>								
86-52	OPERATING EXPENSES	\$ 500	\$ 450	\$ 250	\$ 250	\$ 450	\$ (200)	\$ 250
	<b>DEPARTMENT TOTAL</b>	<b>\$ 500</b>	<b>\$ 450</b>	<b>\$ 250</b>	<b>\$ 250</b>	<b>\$ 450</b>	<b>\$ (200)</b>	<b>\$ 250</b>
<b>LIFE CRISIS CENTER</b>								
87-52	GRANT(S)	\$ 15,000	\$ 13,500	\$ 13,500	\$ -	\$ 13,500		\$ 13,500
	<b>DEPARTMENT TOTAL</b>	<b>\$ 15,000</b>	<b>\$ 13,500</b>	<b>\$ 13,500</b>	<b>\$ -</b>	<b>\$ 13,500</b>	<b>\$ -</b>	<b>\$ 13,500</b>
<b>TOTAL</b>		<b>\$123,868,034</b>	<b>\$117,431,167</b>	<b>\$112,842,805</b>	<b>\$73,681,777</b>	<b>\$123,035,204</b>	<b>-\$11,663,633</b>	<b>\$111,371,571</b>
							Revenue	\$111,371,571

## APPENDIX "A"

### Board of Education Operating Budget by Category Fiscal Year 2012

Category	Total Budget	BOE Request \$50,126,691	County Executive Recommendation	Proposed Budget \$38,196,892
Administration	\$ 4,634,677	\$ 1,290,571	\$ (307,147)	\$ 1,131,760
School Management & Support	\$ 11,485,695	\$ 3,198,304	\$ (761,174)	\$ 3,200,890
Instructional Salaries & Wages	\$ 67,540,891	\$ 18,807,419	\$ (4,476,033)	\$ 17,520,659
Textbooks & Instructional Supplies	\$ 2,985,813	\$ 831,429	\$ (197,874)	\$ 825,061
Other Instructional Costs	\$ 2,318,067	\$ 645,488	\$ (153,622)	\$ 410,370
Special Education	\$ 17,252,164	\$ 4,804,033	\$ (1,143,326)	\$ 3,818,605
Student Personnel Services	\$ 2,220,155	\$ 618,224	\$ (147,133)	\$ 604,756
Student Health Services	\$ 1,543,297	\$ 429,746	\$ (102,277)	\$ 423,330
Student Transportation Services	\$ 8,401,884	\$ 2,339,586	\$ (556,805)	\$ 2,198,722
Operation of Plant	\$ 11,537,482	\$ 3,212,724	\$ (764,606)	\$ 3,153,373
Maintenance of Plant	\$ 2,891,398	\$ 805,138	\$ (191,617)	\$ 773,224
Fixed Charges	\$ 29,390,283	\$ 8,184,010	\$ (1,947,737)	\$ 7,460,103
Food Services	\$ 750,000	\$ 208,845	\$ (49,704)	\$ 207,345
Community Services	\$ 207,361	\$ 57,742	\$ (13,742)	\$ 56,156
Capital Outlay	\$ 16,854,976	\$ 4,693,432	\$ (1,117,004)	\$ 1,412,538
<b>TOTALS</b>	<b>\$ 180,014,143</b>	<b>\$ 50,126,691</b>	<b>\$ (11,929,799)</b>	<b>\$ 38,196,892</b>

**EXHIBIT "B"**

**CAPITAL IMPROVEMENT BUDGET FY2012**

Project	Amount	Other Funding
Contingency	\$ 300,000	
Elections - Voter Registration System Upgrade	\$ 198,236	
Tri-County Shore Transit	\$ 60,398	\$ 1,147,570
Recreation & Parks - Perdue Stadium - Coping Stones	\$ 38,000	
Recreation & Parks - Perdue Stadium - Walls & Railings	\$ 130,000	
Recreation & Parks - Cedar Hill & Nanticoke Harbor Reconstr.		\$ 99,000
Airport - Terminal Building Lighting/HVAC	\$ 100,000	\$ 100,000
Airport - Snow Removal Equip Bldg Des & Const	\$ 57,000	\$ 2,217,000
Airport - Taxiway E & Apron Recon - Design	\$ 6,500	\$ 248,500
Airport - Runway 5-23 & Taxiway B Recon Design	\$ 10,000	\$ 394,000
Airport - Snow removal equipment Refurbish	\$ 5,500	\$ 207,500
	\$ 905,634	\$ 4,413,570
<b>LESS FUNDING FROM OTHER SOURCES</b>		
Contingency	\$ (300,000)	Not necessary
Elections - Voter Registration System Upgrade	\$ (198,236)	Request withdrawn
Tri-County Shore Transit	\$ (60,398)	In operating budget
Recreation & Parks - Perdue Stadium - Coping Stones	\$ (38,000)	From bond carryforward
Recreation & Parks - Perdue Stadium - Walls & Railings	\$ (130,000)	From bond carryforward
Airport - Runway 14-32 Extension Phase 2	\$ (100,000)	
Airport - Snow Removal Equip Bldg Des & Const	\$ (57,000)	
Airport - Taxiway E & Apron Recon - Design	\$ (6,500)	
Airport - Runway 5-23 & Taxiway B Recon Design	\$ (10,000)	
Airport - Snow removal equipment Refurbish	\$ (5,500)	
<b>TOTAL</b>	\$ -	

**EXHIBIT "C" - Governmental and Enterprise Funds**

	FY2011 Budget	FY2012 Budget
	<b>50 Roads</b>	
Revenue*	\$ (5,308,139)	\$ (6,804,295)
Salaries	\$ 1,756,930	\$ 1,756,654
Operating	\$ 3,270,654	\$ 4,303,891
Capital	\$ 280,555	\$ 743,750
Total Exp	\$ 5,308,139	\$ 6,804,295

\* FY12 includes the use of \$1.5 million of the Roads fund balance

	FY2011 Budget	FY2012 Budget
	<b>52 Airport</b>	
Revenue	\$ (1,028,328)	\$ (1,301,012)
Salaries	\$ 295,726	\$ 297,726
Operating	\$ 701,102	\$ 771,786
Capital	\$ 31,500	\$ 231,500
Total Exp	\$ 1,028,328	\$ 1,301,012

	FY2011 Budget	FY2012 Budget
	<b>Nursing Home</b>	
Revenue	\$ (9,164,631)	\$ (8,976,374)
Nursing	\$ 4,215,616	\$ 4,232,212
Operating	\$ 4,211,205	\$ 4,206,201
Capital	\$ 593,338	\$ 571,825
Total Exp	\$ 9,020,159	\$ 9,010,238

	FY2011 Budget	FY2012 Budget
	<b>62 Convention &amp; Visitors Bureau</b>	
Revenue	\$ (950,556)	\$ (966,970)
Salaries	\$ 344,230	\$ 355,713
Operating	\$ 588,326	\$ 585,257
Capital	\$ 18,000	\$ 26,000
Total Exp	\$ 950,556	\$ 966,970

	FY2011 Budget	FY2012 Budget
	<b>51 Solid Waste</b>	
Revenue	\$ (6,340,000)	\$ (6,370,901)
Salaries	\$ 1,776,389	\$ 1,776,482
Operating	\$ 3,644,111	\$ 3,923,421
Capital	\$ 919,500	\$ 670,998
Total Exp	\$ 6,340,000	\$ 6,370,901

	FY2011 Budget	FY2012 Budget
	<b>53 Electrical Board</b>	
Revenue	\$ (50,000)	\$ (40,000)
Note: Electrical Board has 2-yr revenue cycle		
Salaries	\$ 31,074	\$ 31,074
Operating	\$ 8,947	\$ 25,526
Capital	\$ -	\$ -
Total Exp	\$ 40,021	\$ 56,600

	FY2011 Budget	FY2012 Budget
	<b>61 Youth &amp; Civic Center</b>	
Revenue	\$ (1,697,900)	\$ (1,773,327)
Salaries	\$ 799,573	\$ 793,346
Operating	\$ 893,327	\$ 974,981
Capital	\$ 5,000	\$ 5,000
Total Exp	\$ 1,697,900	\$ 1,773,327

	FY2011 Budget	FY2012 Budget
	<b>54 Local Management Board</b>	
Revenue	\$ (1,124,490)	\$ (764,487)
County Grant	\$ (55,880)	\$ (41,753)
Total	\$ (1,180,370)	\$ (806,240)
Salaries	\$ 109,808	\$ 120,672
Operating	\$ 1,070,562	\$ 685,568
Total Exp	\$ 1,180,370	\$ 806,240