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OFFICE OF THE
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Worcester County
GOVERNMENT CENTER

ONE WEST MARKET STREET • ROOM 1103

SNOW HILL, MARYLAND

21863-1195

March 31, 2009

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

RE: Request for Waiver of Maintenance of Effort

Dear Mr. South:

The Worcester County Commissioners are requesting a Waiver of the Maintenance of Effort for Fiscal Year 2010. The amount of funding the County proposes to appropriate to the Worcester County Board of Education is \$70,134,450. The Board of Education advises that the amount of funding to meet the Maintenance of Effort is \$71,954,064, a difference of \$1,819,614. Attached hereto is the required information for your review.

Worcester County has a long history of over-funding the Maintenance of Effort by substantial sums to our Board of Education. Regrettably, we now find ourselves in a financial situation that is unparalleled in our County history. The nationwide economic downturn has negatively affected our County's property tax assessment and other revenue streams. We are one of only two counties in Maryland with decreased real property assessments. Our assessment base has decreased by \$433 million which is 2.15% lower than the prior year. In consultation with our local State Department of Assessments this situation is expected to continue over the next 4 to 5 years.

Revenues FY 2010 Estimates

As evidenced by the attached summary, most revenue categories are in a decline. Estimated revenues are down by 7.34% which equates to \$13.9 million less than the current budget year. The detailed revenue pages have an explanation for items of significant change. Grant revenues have corresponding expenses which can be found in the summary.

Citizens and Government Working Together

Expenses FY 2010 Estimates

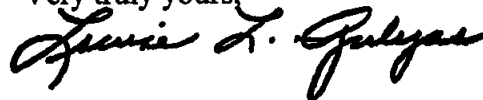
Most categories are reduced from the FY 2009 Budget. There is an explanation in each category of significant change. Furloughs and layoffs of County employees have not yet been built into the budget. However, a hiring freeze has been imposed in the current year to reduce salary expenses. We have also identified impacts that have been imposed thus far by the legislature during this session of the General Assembly.

Based on the estimated revenues of \$175,610,971 and reduced expenses of \$184,932,540, the County is still short \$9,321,569. Further reductions must be made to balance the budget. The County Administrator does not have the authority to reduce budget requests, therefore a "REQUESTED" budget is sent to the County Commissioners on April 21, 2009 that is not balanced. County Commissioners will commence their budget work sessions on May 20, 2009 at which time they begin the process of balancing the budget with available revenues. Further, expenditure reductions that will be considered as part of this process are as follows:

- Adjust County Budget estimates after the State Budget is approved
- Additional Reduction to all County Departments and Agencies
- Elimination or reduction of other Health & Social Services categories
- Reduction of all Grants to others including Towns
- Elimination of Recreation & Culture funds
- Furlough of County Employees
- Layoff of County Employees
- Reduction of Board of Education funding below the Maintenance of Effort

A careful review of the enclosures will reveal that the County's current fiscal condition significantly impedes our ability to fund the Maintenance of Effort next year. We therefore request granting a waiver to Worcester County for the Maintenance of Effort for FY 2010. Thank you for your consideration in this matter.

Very truly yours,



Louise L. Gulyas
President

LLG/GM:dd

cf: Worcester County Commissioners
Gerald T. Mason, Chief Administrative Officer
Dr. Jon M. Andes, Superintendent of Schools
Harold L. Higgins, Finance Officer
Kathleen Whited, Budget Officer
CC171/Anthony South

NARRATIVE

Worcester County Maryland Maintenance of Effort Waiver Request March 30, 2009

Maintenance of Effort – Tab 1

In accordance with Title 13A State Board of Education, Subtitle 02 Local School Administration, Chapter 05 Maintenance of Effort, Section 04 Waiver of Maintenance of Effort Requirement, we respectfully submit the following items for your review and consideration. Worcester County proposes to appropriate \$70,134,450 to the Worcester County Board of Education for fiscal year 2010. The Maintenance of Effort for FY2010 equates to \$71,954,064 or \$1,819,614 more than the planned funding level. The County Commissioners in January 2009 requested all departments and agencies to reduce FY2010 budget submissions from the current FY09 Budget amounts. The Worcester County Board of Education was notified of our budget concerns in November 2008 and was asked to reduce their budget for the 2010 Budget year.

County Revenues – Tab 2

FY10 Projected Revenues:

The projected FY10 revenues shown on page 3 total \$175,610,971, which is a decrease of \$13,915,949 or 7.34% from the current FY09 budget of \$189,526,920. Pages 4 through 8 of the report present the FY10 projected revenues in account level detail.

- Property Taxes:
 - Property Tax revenues are expected to decrease \$3,543,222, or 2.68%, due to the reassessment of District 10 (Ocean City) in FY10. In the previous reassessment (FY07) this district experienced an assessment increase of approximately 75% which was phased in over a three year period, resulting in tax bills which increased by almost 25% each year. In FY10, Ocean City property owners have assessed values which reflect a decline of 15% on average. The County has been advised by our local State Department of Assessments office to expect an additional decline of assessments beginning in FY 2011 in the next group (District 3) which consists primarily of Berlin and the Greater Ocean Pines area. This decrease, coupled with that of Ocean City, will likely affect the County for the next three to five years.

- **Income Taxes**
 - Income taxes are anticipated to decrease by \$2,421,000, or 17.93%, based on the State action to replenish the reserve fund and the County's portion of the \$60M "unallocated" local cut as approved by the Maryland House totaling \$1,921,000 as well as an anticipated decline of \$500,000 in revenues due to the economy and the currently high unemployment rate of 16.9%.
- **Other local taxes**
 - Recordation Tax decreased by \$2,250,000, or 32.14% and Transfer Tax decreased \$1,250,000, or 35.71%. This is due primarily to the downturn in the real estate market.
- **Interest on Investments**
 - Interest on investments is reduced by \$1,450,000, or 52.73%, due to declining interest rates.
- **Transfers & Other Financing**
 - Transfer In for prior year surplus is reduced \$1,500,000, or 100%, as it is anticipated that the \$1,500,000 currently set aside will be needed to balance the FY09 budget.

FY09 Revenue Estimates

Total projected Revenues for FY09 indicate a shortfall of \$1,999,221, or 1.05% from FY09 budget. Page 9 summarizes the FY09 revenue activity and pages 10 through 13 provide the detail of these accounts.

- **Property Taxes:**
 - The projected FY09 revenues total \$133,855,829 which is an increase of \$1,555,000 or 1.18% from the current adopted FY09 budget of \$132,300,829. Property Tax revenues are higher than budget due primarily to new construction in Ocean City.
- **Income Taxes**
 - Income tax estimates are currently in line with the current budget.
- **Other local taxes**
 - Recordation Tax activity is expected to result in a shortfall of \$1,500,000 or 21.3% below budget and the shortfall for Transfer Tax is estimated to be \$600,736, or 17.1% below budget. Due to the downturn of the real estate market these accounts are at levels near fiscal year 2001.
- **State Shared Taxes**
 - Highway user revenue is decreased by \$689,604, or 11.8%, based on estimates by the State of Maryland.
- **Interest on Investments**
 - Interest on Investments is reduced by \$950,000, or 34.55%, due to declining interest rates
- **Transfers & Other financing**
 - Transfers In from prior year surplus is expected to be used to balance the FY09 budget. The County has had a long history of setting aside prior year surplus funds, but due to downturn of the economy and the magnitude of the expected shortfall these funds will be utilized to cover FY09 budget items.

Property Tax Comparisons

The worksheet on page 14 details the assessment values and revenues for the FY09 budget and the estimate for FY10. The effect of the reduction in assessments is a decrease of \$3,543,222, or 2.68% as shown at the bottom of the page.

FY2010 Income Tax

Income Tax estimates for FY2010 shown on page 15 include the effects of House Bill 101 which includes replenishing State tax reserves and includes an "unallocated" local cut for Worcester County totaling \$1,921,000. County estimates for reductions to income tax without HB101 are \$500,000 for FY2010 due to the economy and the current unemployment rate. The combination of these issues results in an income tax shortfall of \$2,421,000 from FY2009.

FY2009 Income Tax

Page 16 highlights the Income Tax estimates for FY2009 and indicates that revenues are in line with the budget of \$13,500,000. Current year-to-date March FY09 receipts as compared to FY08 year to date through March receipts show a shortfall of \$109,875. May – August of FY09 are calculated using the prior year actual, and the total receipts are \$255,612 over budget. It is anticipated that this account will only meet the budgeted amounts.

Analysis of Other Taxes and Revenues FY2006-2011

Pages 17 and 18 provide a summary of a few of our key revenue streams over the past five years. As the data indicates, the trend has been downward since FY07 for every revenue item except property taxes. You will note on page 18 that property taxes are anticipated to begin decreasing in FY2010 and this trend is expected to continue for three to five years as the tax districts are reassessed.

- The analysis of Assessed Values for FY2006 -2009 actual and FY10 estimated reflects the increased assessments for the County during this period. FY10 and FY11 show decreased assessments which the County anticipates to last for three to five years.
- Income Tax revenues have steadily decreased since 2007 and recent legislative actions in Annapolis are expected to reduce income tax by \$1,921,000 for FY10. This combined with an anticipated decrease of \$500,000 results in a total decrease of \$2,421,000 from the FY09 budget amount.
- Recordation Tax and Transfer Tax have been affected by the downturn in the economy and are anticipated to continue downward in FY2010.
- Interest Income is at an all time low based on the current portfolio rate of return of .6%.

Statutory Prohibitions – Tab 3

- Statutory prohibitions for raising revenues in Worcester County are not applicable.

Audited Financial Statements – Tab 4

- We have included copies of our three most recent audited financial audits for your review.

County Expenditures – Tab 5

FY10 Expenditure Estimates

Total projected expenditures for FY10 shown on page 21 through 22 are \$184,932,540, or \$4,594,380 below the current FY09 budget. The proposed budget will not be finalized and adopted until June 2, 2009. County departments and agencies have been asked to submit budgets reflecting a reduction from current FY09 operating budget amounts. The County Commissioners will reduce personnel expenses for departments by utilizing furloughs and layoffs. The County Administrator does not have the authority to reduce budget requests, thus a balanced budget cannot be presented at this time.

- Salary accounts provide no cost of living or step increases and longevity bonuses for those who are not eligible for cost of living increases have been eliminated. A reduction in the work force by the elimination of vacant and terminated employees results in \$600,000 in salary savings. Currently vacant public safety positions are on hold and not being filled. It is anticipated that there may be some form of restructuring in County departments and the elimination and or consolidation of positions is expected.
- Most departments have cut out travel, training, computer replacements, and vehicles. The County departments have taken a no-frills approach, and as a result the budget reflects core County services. The Elections Department budget includes funds mandated by the State for voting units and pre-election costs for the Fall of 2010.
- The Roads department operates on Highway User Revenue and fees for Roads materials. The cuts from the State have been incorporated with a decrease in operating for FY10 of \$649,831.
- The Other Health and Social Services category, as well as the Recreation and Culture category, include grants to non-profit agencies. Letters have been mailed to all agencies stating the revenue shortfalls may hinder or eliminate any grants in the upcoming fiscal year.
- The Board of Education is included in the FY10 estimates at the Maintenance of Effort level. As stated previously in this narrative, this level is approximately \$1.8M higher than the County believes is reasonable. The Board has also requested funds for HVAC units for 2 middle schools.

- Debt service has increased \$3,483,525, or 44.8% from the prior year. The County is in the process of completing the addition and renovation of Pocomoke High School. This debt service, which the County pays for on behalf of the Board of Education, represents a long-term (15 year) commitment that must be funded, even in the economic downturn.
- The County, like many others across the nation, is required to comply with the Governmental Accounting Standards Board Statement 45 in FY09. This accounting standard will change the way governments account for and report retiree benefits into the future. Other Post Employment Benefits or "OPEB" for the County are retiree health insurance benefits for employees of the general government and the Board of Education. The County Commissioners continue to place a high priority on this issue in order to protect and preserve the benefits that we offer our retirees.
- Medical and dental insurance increase for FY10 is currently under negotiation, but a 10% increase is anticipated.

FY09 Expenditure Estimates

FY09 expenditure estimates are provided on page 23 for your review. In September, 2008 the County Commissioners requested a 2% reduction in spending to meet estimated FY09 revenue shortfalls.

- The County placed a hiring freeze in place in the Fall of 2008. This includes leaving vacant positions unfilled and the County does not intend to replace any position vacancies created by a planned retirement. The employees of the general government are impacted by this policy.
- An analysis of potential FY2009 cost savings was completed in February 2009. Based on this analysis we anticipate possible savings of \$1,610,156 in the current year. This savings is a direct result of the cost-cutting measures already implemented by the County in anticipation of the FY 2010 Budget process.

Additional Information - Tab 6

Furlough Day Calculation

Furlough days have been calculated and each furlough day would save approximately \$84,000. Furloughs and lay-offs are decided at the Commissioner level and have not yet been included in FY10 expenditures.

25 Year Assessment History

The County's assessable base shows a dramatic increase from FY 2001 through FY 2009. During this time, the County's MOE grew well above the requirement of the State's local wealth

calculation. With significant downturns in the economy and decreasing assessment values the County is seeking economic relief to levels closer to the local wealth calculation formula.

State Department of Assessments and Taxation

Property tax comparisons for revenues and assessments were presented earlier per page 14. The real estate market has drastically changed since July 1, 2008. To summarize:

- FY09, July 1, 2008 assessments represent the last year of increasing property values.
- FY10, July 1, 2009 - Worcester County and Howard County both show decreased real property assessments. The reassessment for Ocean City will remain through FY12.
- FY11, July 1, 2010 - Worcester County and Howard County both show a 2nd year of declining real property tax assessments. Market value declines in Berlin and the Greater Ocean Pines area further contribute to this 2nd year decline. This decrease will remain through FY13.

SUMMARY OF DECREASING ASSESSMENT VALUES

FY 09: \$20,416,913

FY 10: \$19,581,428

FY 11 \$19,435,384

Fund Balance Designations

- Positive budget variances in the past have been applied to pay go capital expenditures. Variance analysis indicates the sources of these funds were transfer and recordation taxes, between 2003 and 2006, these recording taxes averaged \$20.2 million; however the current budget for FY10 shows these recording taxes at \$7 million. The County has had a long history of using these surpluses for pay as you go projects to pay "today" rather than incur debt. Page 29 lists these pay go projects.
- June 30, 2008 fund balance designation of \$34,056,401 is the culmination of many years of fund balance surplus that has been designated for County and school projects.
- June 30, 2009 fund balance designation of \$13,706,701 is an estimate of how the County anticipates the spending down of projects in the current fiscal year.

Debt Service for Schools

During the County's economic expansion period from 2004 to 2009 the County committed to several new school projects; Ocean City Elementary, Worcester Technical High School and Pocomoke High School. The debt related to this and other school project represents 81.6% of the County's debt service.

Building Permits Issued

Building permits issued and their respective values highlight the downward trend in the County's revenue stream.

Unemployment

Unemployment rates further substantiate the County's declining economic base. Unemployment levels in the County have always been higher than the State averages; however January's rate of 16.9 % will significantly impact income tax revenue in the future.

Board of Education Appropriation Summary FY08- FY10

This worksheet shows the Board of Education budget trend since FY08. The approved current FY09 appropriation excluding the supplemental one-time funding of \$385,000 was a 9.9% increase over FY08. The technology and capital outlay of \$1,000,000 (FY08) and \$800,000 (FY09) added to the appropriation and has driven the MOE up to its current level.

- The column marked FY10 County Proposed indicates the amount the County is proposing for the Maintenance of Effort waiver.
- The FY10 BOE draft indicates the amount of the Maintenance of Effort at the current student level.

State of Maryland Local Impact - Tab 7

The budget reconciliation and financial legislation to the County shows additional budgetary costs totaling \$4.553 million. Not included in this number is the shifting of SDAT costs to the County of \$1,035,821.

Local Board of Education Statement - Tab 8

We have been advised verbally by the local Board of Education of their opposition to the MOE waiver request.

Federal Funds and Maintenance of Effort - Tab 9

The amount of funding anticipated through the Federal Fiscal Stabilization Act and American Recovery and Reinvestment Act of 2009 should not affect Worcester County local funding or local Maintenance of Effort. Since the appropriation of these funds to our County will be restricted for Title 1 and Special Education we do not expect these funds to supplant the County's Maintenance of Effort.

Summary for Waiver Request - Tab 10

Based on the estimated revenues of \$175,610,971 and reduced expenses of \$184,932,540, the County is still short \$9,321,569. Further reductions must be made to balance the budget. Further expenditure reductions that will be considered as part of this process are as follows:

- Adjust County Budget estimates after the State Budget is approved
- Additional reductions to all County Departments and Agencies
- Elimination or reduction of other Health & Social Services categories
- Reduction of all grants to others, including Towns
- Elimination of Recreation & Cultural funds
- Furlough County employees
- Layoff County employees
- Reduction of Board of Education funding below the Maintenance of Effort

FY2010 Maintenance of Effort Waiver Requirements

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Maintenance of Effort - FY2010

The amount the county proposes to appropriate to its school operating budget and the amount the county is required to appropriate to meet the maintenance of effort requirement and the detail is shown on page 35;

- a. Worcester County Proposes to appropriate \$70,134,450.

- b. Maintenance of Effort calculation is \$71,954,064.

**Worcester County Board of Education
Funding Analysis Years 2005 -2010**

County Funding	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010
Appropriation	50,411,413	53,593,116	59,604,526	65,318,960	71,814,611	71,654,064
Supplemental Funding	249,000	415,000	-	385,000	-	-
Technology	700,000	660,000	997,000	500,000	400,000	200,000
Capital Outlay	609,050	398,400	548,500	500,000	400,000	100,000
School Construction	641,500	1,550,460	355,000	500,000	150,000	50,000
Reitree Medical Insurance	1,663,323	1,790,705	2,163,931	2,332,128	2,773,861	3,051,247
Retirement Expenses	169,819	265,638	275,000	393,810	387,386	412,386
Sub-total	54,444,105	58,673,319	63,943,957	69,929,898	75,925,858	75,467,697
On-Behalf						
Debt Service	2,444,051	3,410,323	3,399,852	3,416,117	5,925,556	9,190,492
OPEB			12,527,529	12,527,529	12,527,529	9,784,658
Lawsuit- Not Final*				1,100,000		
Sub-total	2,444,051	3,410,323	15,927,381	17,043,646	18,453,085	18,975,150
Grand Total	\$ 56,888,156	\$ 62,083,642	\$ 79,871,338	\$ 86,973,544	\$ 94,378,943	\$ 94,442,847

Maintenance of Effort		51,605,180	55,538,073	61,847,069	65,572,687	71,954,064
# of Students - FTE				6,486	6,376	6,318
Total Students	6,676	6,727	6,830	6,745	6,671	

NOTE:

*FY2008 --\$1,100,000 the County paid to Circuit Court posted as a bond on Behalf of the Board of Education for appeal of a construction lawsuit for Ocean City Elementary School

WORCESTER COUNTY
FY 2010 GENERAL FUND BUDGET REQUEST
Preliminary FY2010 Revenue Estimates

ACCOUNT	DESCRIPTION	FY09 BUDGET	FY10 REVENUE	\$ Variance	%
		Approved	estimated		Variance
510	Property Taxes	132,300,829	128,757,607	(3,543,222)	-2.68%
514	Income Taxes	13,500,000	11,079,000	(2,421,000)	-17.93%
515	Other Local Taxes	24,475,000	19,960,000	(4,515,000)	-18.45%
516	State Shared Taxes	5,813,499	5,083,266	(730,233)	-12.56%
522	Business Licenses	929,000	988,250	59,250	6.38%
523	Other Licenses & Permits	1,071,725	793,832	(277,893)	-25.93%
531	Grants from Federal Governmer	840,750	814,520	(26,230)	-3.12%
533	Grants from State Government	2,925,467	3,424,942	499,475	17.07%
541	User Fees & Charges	2,577,950	2,614,150	36,200	1.40%
549	Liquor Dispensary Profits	400,000	348,000	(52,000)	-13.00%
551	Fines & Forfeitures	77,550	75,550	(2,000)	-2.58%
561	Interest On Investments	2,750,000	1,300,000	(1,450,000)	-52.73%
561	Miscellaneous Revenues	365,150	371,854	6,704	1.84%
571	Transfers & Other Financing	1,500,000	0	(1,500,000)	-100.00%
TOTAL	GENERAL FUND	189,526,920	175,610,971	(13,915,949)	-7.34%

WORCESTER COUNTY
FY 2009/2010 GENERAL FUND BUDGET REQUEST
REVENUE

3/27/2009

Budget Work Session May 2009

	FY2009 Budget Approved	FY2010 Budget Request	Work Session FY10 to FY2009 Budget		CHANGES
			\$ Variance	% Variance	
Property Taxes					
510-5111 Full Year Real Property Taxes (\$1.70)	137,564,307	134,959,118	(2,605,189)	-1.89%	Based on SDAT
510-5112 Personal Property Taxes (\$1.75)	525,210	553,809	28,599	5.45%	
510-5113 Corporation Property Taxes	2,976,190	3,138,253	162,063	5.45%	
510-5114 Railroad and Utility Taxes (\$1.75)	1,834,112	1,892,597	58,485	3.19%	
510-5115 Half Year Real Property Taxes(\$1.75)	525,000	262,500	(262,500)	-50.00%	
510-5119 Tax Additions and Abatements(\$1.70)	(358,200)	(358,200)	0	0.00%	
510-5120 Interest on Delinquent Taxes	450,000	450,000	0	0.00%	
510-5131 Discounts Allowed on Taxes (1%)	(900,000)	(953,336)	(53,336)	5.93%	
510-5134 Tax & Assess Credits for Homeown	(10,315,790)	(11,187,134)	(871,344)	8.45%	
	132,300,829	128,757,607	(3,543,222)	-2.68%	
Income Taxes					
514-5141 Income Tax 1.25%	13,500,000	13,000,000	(500,000)	-3.70%	Based on Estimates
514-5141 Income Tax STATE REDUCTION	-	(1,921,000)	(1,921,000)	N/A	BASED ON HOUSE BILL
	13,500,000	11,079,000	(2,421,000)	-17.93%	
Other Local Taxes					
515-5152 Admission and Amusement Tax (3%)	560,000	560,000	0	0.00%	
515-5153 Recordation Tax (\$3.30)	7,000,000	4,750,000	(2,250,000)	-32.14%	Based on expected real estate transactions
515-5154 Transfer Tax (0.5%)	3,500,000	2,250,000	(1,250,000)	-35.71%	Based on expected real estate transactions
515-5156 Trailer Park Excise Tax (18%)	150,000	100,000	(50,000)	-33.33%	
515-5158 Food Tax (1/2% FY10)	2,015,000	1,050,000	(965,000)	-47.89%	Rate Change from 1% to 1/2%
515-5159 Room Tax (4.5%)	11,250,000	11,250,000	0	0.00%	Jan 2008, increased rate from 4% to 4.5%
	24,475,000	19,960,000	(4,515,000)	-18.45%	
State Shared Taxes					
516-5166 Highway Users Taxes	5,247,613	4,573,222	(674,391)	-12.85%	Reduced 5/12/08
516-5168 Telephone Bill Fee for 911	565,886	510,044	(55,842)	-9.87%	
	5,813,499	5,083,266	(730,233)	-12.56%	
Business Licenses					
522-5221 Liquor Licenses	675,000	675,000	0	0.00%	
522-5222 Vending Machine Licenses	125,000	125,000	0	0.00%	
522-5223 Traders Licenses	100,000	133,250	33,250	33.25%	
522-5224 Occupational Licenses	4,000	30,000	26,000	650.00%	
522-5225 BINGO Permits	15,000	15,000	0	0.00%	
522-5226 Tourist & Trailer Park Permits	10,000	10,000	0	0.00%	
	929,000	988,250	59,250	6.38%	

WORCESTER COUNTY
FY 2009/2010 GENERAL FUND BUDGET REQUEST
REVENUE

3/27/2009

Budget Work Session May 2009

	FY2009 Budget Approved	FY2010 Budget Request	Work Session FY10 to FY2009 Budget		CHANGES
			\$ Variance	% Variance	
Other Licenses and Permits					
523-5232 Building Permits	350,000	200,000	(150,000)	-42.86%	Due to economy - see permits detail
523-5233 Marriage Licenses	26,000	24,000	(2,000)	-7.69%	
523-5234 Shoreline Permits	30,000	26,000	(4,000)	-13.33%	
523-5235 Environmental Permits	175,000	95,000	(80,000)	-45.71%	
523-5235 Environmental Permits Campground	3,225	3,332	107	3.32%	
523-5236 Health Permits	300,000	358,000	58,000	19.33%	
523-5237 Raffle Permits	2,500	2,500	0	0.00%	
523-5238 Plumbing Permits	130,000	65,000	(65,000)	-50.00%	
523-5239 Gas Permits	45,000	10,000	(35,000)	-77.78%	
523-5240 Forest Conservation Program	10,000	10,000	0	0.00%	
523-5241 EDU Transfer Fees	-	-	0	N/A	
	1,071,725	793,832	(277,893)	-25.93%	
Grants from Federal Government					
531-5316 Federal Grant for Economic Develo	3,000	3,000	0	0.00%	
531-5319 Federal Payment in Lieu of Taxes .	10,000	6,300	(3,700)	-37.00%	
531-5321 FEMA Match of Director's Salary .	40,528	59,341	18,813	46.42%	
531-5323 MD Coastal Bays Program	5,000	5,000	0	0.00%	
531-5323 coastal bays CREP	11,324	11,324	0	0.00%	
531-5323 coastal bays mini grant	3,000	-	(3,000)	-100.00%	
531-5324 School Bus Violation Grant	9,000	-	(9,000)	-100.00%	
531-5324 JAG Grant	7,842	-	(7,842)	-100.00%	
531-5324 Protective Vest Grant	1,400	2,700	1,300	92.86%	
531-5325 CDBG Economic Development Gra	450,000	375,000	(75,000)	-16.67%	
531-5393 Drug Court Coordinator	299,656	351,855	52,199	17.42%	
	840,750	814,520	(26,230)	-3.12%	
Grants from State Government					
533-5329 FEMA Hurrigan Grant	-	-	0	N/A	
533-5329 National Hurricane Conference	1,000	1,000	0	0.00%	
533-5331 Septic system Monitoring Pgm	17,100	17,100	0	0.00%	
533-5333 Police Protection Grant	120,131	120,131	0	0.00%	
533-5336 State Library Aid	136,825	123,143	(13,682)	-10.00%	
533-5337 Share of State Park Receipts	350,000	300,000	(50,000)	-14.29%	
533-5338 State Grant for Fire Companies	259,571	262,267	2,696	1.04%	
533-5340 Program Open Space	124,152	76,462	(47,690)	-38.41%	State Grant, Verify after State Budget

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WORCESTER COUNTY
FY 2009/2010 GENERAL FUND BUDGET REQUEST
REVENUE

3/27/2009

Budget Work Session May 2009

	FY2009 Budget Approved	FY2010 Budget Request	Work Session FY10 to FY2009 Budget		CHANGES
			\$ Variance	% Variance	
533-5341 Public Landings Grant	256,000	471,000	215,000	83.98%	State Grant, Verify after State Budget
533-5342 State Aid for Highways	121,440	156,000	34,560	28.46%	
533-5343 State Share Johnson Grass	2,500	-	(2,500)	-100.00%	
533-5345 Child Support Enforcement Grant	52,267	52,267	0	0.00%	
533-5347 Critical Areas Grant	43,000	30,000	(13,000)	-30.23%	
533-5348 Social Services Grant	237,483	237,483	0	0.00%	
533-5353 911 Systems Grant	-	2,500	2,500	N/A	
533-5354 State Tourism Grant	51,570	-	(51,570)	-100.00%	
533-5356 Highway Safety Grant	64,000	64,000	0	0.00%	
533-5359 Coastal Zone Grant	-	-	0	N/A	
533-5360 Dedicated Service/Exparte Grant	10,000	10,000	0	0.00%	
533-5360 Sex Offender Compl/Enforcement	20,000	20,000	0	0.00%	
533-5360 tobacco enforcement grant	2,500	3,565	1,065	42.60%	
533-5360 Firearms Safety Class Grant			0	N/A	
533-5378 Family Support Grant	208,998	218,679	9,681	4.63%	
533-5380 Water Resources Grant	3,332	403,500	400,168	12009.84%	State Septic Grant
533-5382 Bio-Diesel GRant	6,800	3,089	(3,711)	-54.57%	
533-5382 TFAP Food Pantry	1,725	1,725	0	0.00%	
533-5382 MD Energy Green Bldg Grant	-	1,000	1,000	N/A	
533-5382 Homeless Women	24,557	24,557	0	0.00%	
533-5382 Other Grants - Wallops	70,000	75,000	5,000	7.14%	
533-5382 Emergency Shelter Grant	26,700	26,700	0	0.00%	
533-5382 Watershed Rstn Grant	40,000	40,000	0	0.00%	
533-5382 Rural Legacy Admin Fee	7,500	7,500	0	0.00%	
533-8386 MALPF ag transfer tax	15,000	15,000	0	0.00%	
533-5387 IOW restoration (319)	96,000	96,000	0	0.00%	
533-5388 MEMA Bio terrorism grant	456,416	403,786	(52,630)	-11.53%	
533-5391 Md Ste Dept Ed Grant	8,500	10,500	2,000	23.53%	
533-5391 Md Ste Dept Ed Grant- live @ Libra	21,500	-	(21,500)	-100.00%	

WORCESTER COUNTY
FY 2009/2010 GENERAL FUND BUDGET REQUEST
REVENUE

3/27/2009

Budget Work Session May 2009

	FY2009 Budget Approved	FY2010 Budget Request	Work Session FY10 to FY2009 Budget		CHANGES
			\$ Variance	% Variance	
533-5391 Eastern Shore Library Grant	60,000	60,000	0	0.00%	
533-5392 MACRO State Grant (Ste Atny)	-	39,911	39,911	N/A	Grant Approved after FY09 Budget adopted
533-53xx Crime Analysit Grant - Ste Attny	-	45,000	45,000	N/A	Grant Approved after FY09 Budget adopted
533-5395 Dept Environment Training	8,900	6,077	(2,823)	-31.72%	
	2,925,467	3,424,942	499,475	17.07%	
User Fees and Charges					
541-5245 Soil Conservation Fee	60,000	60,000	0	0.00%	
541-5412 Zoning Fees	90,000	70,000	(20,000)	-22.22%	
541-5413 Sheriff's Fees	75,000	75,000	0	0.00%	
541-5413 Star Team Reimbursement	25,000	25,000	0	0.00%	
541-5413 Traffic Grant Health Dept	10,000	16,500	6,500	65.00%	
541-5413 c-Safe Berlin Hot Spot Reimb	4,000	4,000	0	0.00%	
541-5413 Health Dept Underage Drinking		2,000			
541-5413 Peddlers License	3,500	2,500	(1,000)	-28.57%	
541-5413 Parking Fines	3,000	3,000	0	0.00%	
541-5414 Sale of Publications and Copies . .	3,500	3,500	0	0.00%	
541-5414 Sale of Publications and Copies . .	3,000	3,000	0	0.00%	
541-5415 Library Use Fees	35,000	35,000	0	0.00%	
541-5415 Library Use Fees-Erate Reimb . .	10,000	12,000	2,000	20.00%	
541-5416 County Share Vehicle Tag Fees .	1,800	2,000	200	11.11%	
541-5417 Liquor Advertising Fees	1,500	1,500	0	0.00%	
541-5418 Franchise Fees	22,800	22,800	0	0.00%	
541-5419 prosecution fees	-	10,000	10,000	N/A	new revenue FY10
541-5422 Firearms Training Center Fees . .	22,800	22,800	0	0.00%	
541-5423 Payments for Jail Use	1,550,000	1,700,000	150,000	9.68%	Housing of Inmates
541-5424 Fire Inspection Fees	100,000	50,000	(50,000)	-50.00%	
541-5432 Roads Department Charges	25,000	15,000	(10,000)	-40.00%	
541-5455 Animal Shelter Fees	8,000	8,000	0	0.00%	
541-5459 Mosquito Control Charges	50,000	50,000	0	0.00%	
541-5460 Circuit Court Bar Library	5,000	5,000	0	0.00%	
541-5484 Park Fees	26,400	22,400	(4,000)	-15.15%	
541-5484 Recreation Fees	55,000	55,000	0	0.00%	
541-5484 Recreation Center Fees	35,000	45,000	10,000	28.57%	
541-5484 Concession Stand	20,000	20,000	0	0.00%	
541-5484 Motor Coach Revenue	155,000	145,000	(10,000)	-6.45%	

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WORCESTER COUNTY
FY 2009/2010 GENERAL FUND BUDGET REQUEST
REVENUE

3/27/2009

Budget Work Session May 2009

	FY2009 Budget Approved	FY2010 Budget Request	Work Session FY10 to FY2009 Budget		CHANGES
			\$ Variance	% Variance	
541-5485 Tourism Event Fees	-	2,000	2,000	N/A	
541-5486 Library Special Projects	9,000	8,000	(1,000)	-11.11%	
541-5493 Housing Program Fees	12,500	8,500	(4,000)	-32.00%	
541-5495 Community Service Fees	100,000	70,000	(30,000)	-30.00%	
541-5496 Family Service Fees	1,500	4,000	2,500	166.67%	
541-5497 Critical Area Fees	40,000	28,000	(12,000)	-30.00%	
541-5498 Fees in Lieu / Critical Area	5,000	4,000	(1,000)	-20.00%	
541-5499 Shared Facility/Service Area Fee	3,500	3,500	0	0.00%	
541-5812 Corporate Sponsorship	6,150	150	(6,000)	-97.56%	
	2,577,950	2,614,150	36,200	1.40%	
Liquor Dispensary Profits					
549-5491 Liquor Dispensary Profits	400,000	348,000	(52,000)	-13.00%	Per LCB, reduce FY10
Fines and Forfeitures					
551-5511 Court Fines	74,000	72,000	(2,000)	-2.70%	
551-5513 Civil Infraction Fines	3,550	3,550	0	0.00%	
	77,550	75,550	(2,000)	-2.58%	
Miscellaneous Revenues					
561-5611 Interest on Investments	2,750,000	1,300,000	(1,450,000)	-52.73%	declining interest rates (current .6%)
561-5612 Rents	67,150	67,150	0	0.00%	
561-5613 Rents - Tower Site	13,000	13,000	0	0.00%	
561-5614 Sale of Fixed Assets	10,000	10,000	0	0.00%	
561-5619 Other Miscellaneous Revenues	25,000	31,704	6,704	26.82%	
561-5650 Retiree Drug Subsidy	250,000	250,000	0	0.00%	
	3,115,150	1,671,854	(1,443,296)	-46.33%	
Transfers					
571-5713 Prior Years Carry-Forward	1,500,000	-	(1,500,000)	-100.00%	Surplus to Balance FY09, no surplus FY10
	1,500,000	-	(1,500,000)	-100.00%	
TOTAL REVENUES	189,526,920	175,610,971	(13,915,949)	-7.34%	

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WORCESTER COUNTY
FY 2009 GENERAL FUND REVENUES
PRELIMINARY FY2009 ESTIMATES

2/9/2009

ACCOUNT	DESCRIPTION	FY 08 ACTUAL	FY09 BUDGET		FY09 RECEIPTS estimated	\$ Variance	% Variance
			approved				
510	Property Taxes	116,356,479	132,300,829		133,855,829	1,555,000	1.18%
514	Income Taxes	13,684,600	13,500,000		13,500,000	(0)	0.00%
515	Other Local Taxes	26,305,750	24,475,000		22,634,719	(1,840,281)	-7.52%
516	State Shared Taxes	5,654,164	5,813,499		5,123,895	(689,604)	-11.86%
522	Business Licenses	1,081,012	929,000		1,002,163	73,163	7.88%
523	Other Licenses & Permits	929,904	1,071,725		698,061	(373,664)	-34.87%
531	Grants from Federal Government	428,606	841,750		849,146	7,396	0.88%
533	Grants from State Government	3,744,818	2,924,467		3,205,717	281,250	9.62%
541	User Fees & Charges	2,289,380	2,577,950		2,459,256	(118,694)	-4.60%
549	Liquor Dispensary Profits	415,403	400,000		400,000	0	0.00%
551	Fines & Forfeitures	72,177	77,550		72,998	(4,552)	-5.87%
561	Miscellaneous Revenues	4,614,836	3,115,150		2,225,916	(889,234)	-28.55%
571	Transfers & Other Financing	1,115,959	1,500,000		1,500,000	0	0.00%
TOTAL	GENERAL FUND	176,693,088	189,526,920		187,527,699	(1,999,221)	-1.05%

WORCESTER COUNTY
FY 2009 GENERAL FUND REVENUES
PRELIMINARY FY2009 ESTIMATES

2/9/2009

ACCOUNT	DESCRIPTION	FY 08 ACTUAL	FY09 BUDGET		FY09 RECEIPTS	
			approved	estimated	\$ Variance	% Variance
510	Property Taxes					
5111	Full Year Real Property Taxes	117,818,127	137,564,307	139,221,820	1,657,513	1.20%
5112	Personal Property Taxes	345,276	525,210	410,919	(114,291)	-21.76%
5113	Corporation Property Taxes	3,535,427	2,976,190	3,547,757	571,567	19.20%
5114	Railroad & Utility Taxes	1,831,737	1,834,112	1,473,264	(360,848)	-19.67%
5115	Half Year Real Property Taxes	536,794	525,000	250,000	(275,000)	-52.38%
5119	Tax Additions and Abatements	(315,147)	(358,200)	(252,789)	105,411	-29.43%
5120	Interest on Delinquent Taxes	741,979	450,000	303,600	(146,400)	-32.53%
5131	Discounts Allowed on Taxes	(883,219)	(900,000)	(953,038)	(53,038)	5.89%
5134	Tax Credits for Assessment	(7,254,495)	(10,315,790)	(10,145,705)	170,085	-1.65%
510	TOTAL Property Taxes	116,356,479	132,300,829	133,855,829	1,555,000	1.18%
514	Income Taxes					
5141	Income Tax	13,684,600	13,500,000	13,500,000	(0)	0.00%
514	TOTAL Income Taxes	13,684,600	13,500,000	13,500,000	(0)	0.00%
515	Other Local Taxes					
5152	Admission & Amusement Tax	597,615	560,000	584,346	24,346	4.35%
5153	Recordation Tax	8,026,476	7,000,000	5,502,802	(1,497,198)	-21.39%
5154	Transfer Tax	3,984,963	3,500,000	2,899,264	(600,736)	-17.16%
5156	Trailer Park Excise Tax	181,203	150,000	132,816	(17,184)	-11.46%
5158	Food Tax Fee	2,230,516	2,015,000	2,230,516	215,516	10.70%
5159	Room Tax	11,284,976	11,250,000	11,284,976	34,976	0.31%
515	TOTAL Other Local Taxes	26,305,750	24,475,000	22,634,719	(1,840,281)	-7.52%
516	State Shared Taxes					
5166	Highway Users Tax	5,113,106	5,247,613	4,558,009	(689,604)	-13.14%
5168	911 Fees	541,059	565,886	565,886	0	0.00%
516	TOTAL State Shared Taxes	5,654,164	5,813,499	5,123,895	(689,604)	-11.86%
522	Business Licenses					
5221	Liquor Licenses	745,063	675,000	706,556	31,556	4.68%
5222	Vending Machine Licenses	144,326	125,000	131,740	6,740	5.39%
5223	Traders Licenses	133,250	100,000	133,688	33,688	33.69%
5224	Occupational Licenses	32,770	4,000	3,880	(120)	-3.00%
5225	BINGO Permits	13,562	15,000	13,506	(1,494)	-9.96%
5226	Tourist & Trailer Park Permits	12,042	10,000	12,793	2,793	27.93%
522	TOTAL Business Licenses	1,081,012	929,000	1,002,163	73,163	7.88%

WORCESTER COUNTY
FY 2009 GENERAL FUND REVENUES
PRELIMINARY FY2009 ESTIMATES

2/9/2009

ACCOUNT	DESCRIPTION	FY 08 ACTUAL	FY09 BUDGET		FY09 RECEIPTS	
			approved	estimated	\$ Variance	% Variance
523	Other Licenses & Permits					
5232	Building Permits	294,659	350,000	191,722	(158,278)	-45.22%
5233	Marriage Licenses	24,050	26,000	23,330	(2,670)	-10.27%
5234	Shoreline Permits	26,950	30,000	21,400	(8,600)	-28.67%
5235	Environmental Permits	176,669	178,225	92,545	(85,680)	-48.07%
5236	Health Permits	297,526	300,000	297,526	(2,475)	-0.82%
5237	Raffle Permits	3,000	2,500	2,872	372	14.88%
5238	Plumbing Permits	65,842	130,000	51,525	(78,475)	-60.37%
5239	Gas Permits	9,370	45,000	7,680	(37,320)	-82.93%
5240	Forest Conservation Pgm. Fees	26,440	10,000	9,062	(939)	-9.39%
5241	EDU Transfer Fees	5,400	0	400	400	N/A
523 TOTAL	Other Licenses & Permits	929,904	1,071,725	698,061	(373,664)	-34.87%
531	Grants from Federal Government					
5316	Federal Grant for Econ Dev	0	3,000	0	(3,000)	-100.00%
5319	Federal Payment in Lieu of Taxes	10,459	10,000	6,347	(3,653)	-36.53%
5321	FEMA Match of Director's Salary	40,528	40,528	40,528	0	0.00%
5323	MD Coastal Bays Program	11,297	19,324	19,324	0	0.00%
5324	Sheriff's Office Grants	52,043	18,242	34,791	16,549	90.72%
5325	CDBG Economic Dev. Grant	82,998	450,000	450,000	0	0.00%
5329	FEMA Hurricane Grant	1,000	1,000	1,000	0	0.00%
5393	Drug Court Coordinator	230,281	299,656	297,156	(2,500)	-0.83%
531 TOTAL	Grants from Federal Governmen	428,606	841,750	849,146	7,396	0.88%
533	Grants from State Government					
5331	Septic System Monitoring Pgm	16,850	17,100	17,100	0	0.00%
5333	Police Protection Grant	148,048	120,131	138,600	18,469	15.37%
5336	State Library Aid	136,500	136,825	136,826	1	0.00%
5337	Share of State Park Receipts	333,765	350,000	325,721	(24,279)	-6.94%
5338	State Grant for Fire Companies	260,248	259,571	262,268	2,697	1.04%
5340	Program Open Space	493,914	124,152	212,628	88,476	71.26%
5341	Public Landings Grant	99,846	256,000	256,000	0	0.00%
5342	State Aid for Highways	461,599	121,440	121,440	0	0.00%
5343	State Share Johnson Grass	2,500	2,500	0	(2,500)	-100.00%
5345	Child Support Enforcement Grant	36,985	52,267	36,985	(15,282)	-29.24%
5347	Critical Areas Grant	43,000	43,000	43,000	0	0.00%
5348	Social Services Grant	210,478	237,483	237,483	(0)	0.00%
5351	Mass Transit Grant	99,000	0	0	0	N/A
5353	911 Systems Grant	155,524	0	0	0	N/A
5354	State Grant for Tourism	53,320	51,570	51,950	380	0.74%
5356	Highway Safety Grant	107,539	64,000	106,680	42,680	66.69%
5359	Coastal Zone Grant	14,313	0	0	0	N/A
5360	COPS FAST Grant	13,563	32,500	32,500	0	0.00%
5378	Family Support Grant	222,513	208,998	206,498	(2,500)	-1.20%
5380	Water Resources Grant	94,458	3,332	3,332	0	0.00%
5382	Other Planning Grants	125,095	177,282	319,824	142,542	80.40%
5386	MALPF Ag Transfer Tax	0	15,000	10,000	(5,000)	-33.33%
5387	IOW Restoration (319)	12,832	96,000	96,000	0	0.00%
5388	MEMA Bio-Terrorism Grant	155,039	456,416	455,041	(1,375)	-0.30%
5391	Library Grants	96,506	90,000	87,030	(2,970)	-3.30%

WORCESTER COUNTY
FY 2009 GENERAL FUND REVENUES
PRELIMINARY FY2009 ESTIMATES

2/9/2009

ACCOUNT	DESCRIPTION	FY 08 ACTUAL	FY09 BUDGET		FY09 RECEIPTS	
			approved	estimated	\$ Variance	% Variance
5392	State's Attorney MACRO Grant	39,911	0	39,911	39,911	N/A
5395	Dept of Environment Training	11,473	8,900	8,900	0	0.00%
5396	Developmental Center Grants	300,000	0	0	0	N/A
533	TOTAL Grants from State Government	3,744,818	2,924,467	3,205,717	281,250	9.62%
541	User Fees & Charges					
5245	Soil Conservation Fee	63,774	60,000	51,434	(8,566)	-14.28%
5412	Zoning Fees	71,862	90,000	71,465	(18,535)	-20.59%
5413	Sheriff Fees	64,310	120,500	64,000	(56,500)	-46.89%
5414	Sale of Publications & Copies	8,512	6,500	8,043	1,543	23.74%
5415	Library Use Charges	45,394	45,000	45,991	991	2.20%
5416	County Share Vehicle Tag Fee	4,493	1,800	4,128	2,328	129.31%
5417	Liquor Advertising Fees	1,860	1,500	1,660	160	10.67%
5418	Franchise Fees	22,341	22,800	22,800	0	0.00%
5422	Firearms Training Center Fee	10,725	22,800	8,000	(14,800)	-64.91%
5423	Payments for Jail Use	1,449,780	1,550,000	1,548,571	(1,429)	-0.09%
5424	Fire Inspection Fees	111,696	100,000	61,254	(38,746)	-38.75%
5432	Roads Department Charges	26,567	25,000	109,848	84,848	339.39%
5455	Animal Shelter Fees	5,266	8,000	8,000	0	0.00%
5459	Mosquito Control Charges	29,045	50,000	29,432	(20,568)	-41.14%
5460	Circuit Court Bar Library	4,497	5,000	5,000	0	0.00%
5484	Recreation Fees	249,062	291,400	285,817	(5,583)	-1.92%
5485	Tourism Event Fees	956	0	2,720	2,720	N/A
5486	Library Special Projects	0	9,000	0	(9,000)	-100.00%
5493	Housing Program Fees	13,563	12,500	13,150	650	5.20%
5495	Community Service Fees	64,175	100,000	96,605	(3,395)	-3.40%
5496	Family Svcs Fees	4,978	1,500	1,750	250	16.67%
5497	Critical Areas Fees	36,240	40,000	13,909	(26,091)	-65.23%
5498	Critical Areas Fees in Lieu of	0	5,000	5,447	447	8.94%
5499	Shared Facility/Service Area Fee	0	3,500	0	(3,500)	-100.00%
5812	Donation Sponsorship Program	285	6,150	233	(5,917)	-96.21%
541	TOTAL User Fees & Charges	2,289,380	2,577,950	2,459,256	(118,694)	-4.60%

WORCESTER COUNTY
FY 2009 GENERAL FUND REVENUES
PRELIMINARY FY2009 ESTIMATES

2/9/2009

ACCOUNT	DESCRIPTION	FY 08 ACTUAL	FY09 BUDGET		FY09 RECEIPTS	
			approved	estimated	\$ Variance	% Variance
549	Liquor Dispensary Profits					
	5491 Liquor Dispensary Profits	415,403	400,000	400,000	0	0.00%
549	TOTAL Liquor Dispensary Profits	415,403	400,000	400,000	0	0.00%
551	Fines & Forfeitures					
	5511 Court Fines	67,727	74,000	66,947	(7,053)	-9.53%
	5513 Civil Infraction Fines	4,450	3,550	6,051	2,501	70.45%
551	TOTAL Fines & Forfeitures	72,177	77,550	72,998	(4,552)	-5.87%
561	Miscellaneous Revenues					
	5611 Interest on Investments	4,089,032	2,750,000	1,800,000	(950,000)	-34.55%
	5612 Rents	69,479	67,150	68,699	1,549	2.31%
	5613 Rents - Tower Site	14,851	13,000	14,846	1,846	14.20%
	5614 Sale of Fixed Assets	72,012	10,000	1,290	(8,710)	-87.10%
	5619 Other Miscellaneous Revenues	106,723	25,000	86,489	61,489	245.96%
	5650 Reitree Drug Subsidy	262,740	250,000	254,592	4,592	1.84%
561	TOTAL Miscellaneous Revenues	4,614,836	3,115,150	2,225,916	(889,234)	-28.55%
571	Transfers & Other Financing					
	5711 Transfers From Other Funds	1,115,959	0	0	0	N/A
	5713 Reappropriate Prior Yr. Surplus	0	1,500,000	1,500,000	0	0.00%
571	TOTAL Transfers & Other Financing	1,115,959	1,500,000	1,500,000	0	0.00%
TOTAL	GENERAL FUND	176,693,088	189,526,920	187,527,699	(1,999,221)	-1.05%

WORCESTER COUNTY
Property Tax Comparisons

	FY2009 Budget	FY2010 Estimate	\$ INC/DEC	% Change
<u>ASSESSMENT VALUES</u>				
REAL PROP FULL YR	19,652,043,898	19,279,873,972	(372,169,926)	-1.89%
REAL PROP HALF YR	150,000,000	75,000,000	(75,000,000)	-50.00%
PERSONAL PROPERTY	30,012,000	31,646,250	1,634,250	5.45%
RAILROADS & UTILITIES	104,806,400	108,148,400	3,342,000	3.19%
ORDINARY BUSINESS CORP	170,068,000	179,328,750	9,260,750	5.45%
	<u>20,106,930,298</u>	<u>19,673,997,372</u>	<u>(432,932,926)</u>	<u>-2.15%</u>
<u>REVENUES</u>				
REAL PROP FULL YR	137,564,307	134,959,118	(2,605,189)	-1.89%
REAL PROP HALF YR	525,000	262,500	(262,500)	-50.00%
PERSONAL PROPERTY	525,210	553,809	28,599	5.45%
RAILROADS & UTILITIES	1,834,112	1,892,597	58,485	3.19%
ORDINARY BUSINESS CORP	2,976,190	3,138,253	162,063	5.45%
	<u>143,424,819</u>	<u>140,806,277</u>	<u>(2,618,542)</u>	<u>-1.83%</u>
Homestead Credit	(10,315,790)	(11,187,134)	(871,344)	8.45%
	<u>133,109,030</u>	<u>129,619,143</u>	<u>(3,489,886)</u>	<u>-2.62%</u>
Credits	(358,200)	(358,200)	-	0.00%
Interest on Delinquent Taxes	450,000	450,000	-	0.00%
Tax Discounts	(900,000)	(953,336)	(53,336)	5.93%
Budget	<u><u>132,300,830</u></u>	<u><u>128,757,607</u></u>	<u><u>(3,543,222)</u></u>	<u><u>-2.68%</u></u>

Income Tax
FY2010 Estimates

	FY2010 BUDGET ESTIMATE County	FY2010 BUDGET ESTIMATE Towns Portion	FY2010 BUDGET ESTIMATE
July 2009	\$0.00	\$0.00	\$0.00
Sept. 2009	443,075.43	29,080.25	472,155.68
Oct. 2009	526,572.13	23,097.95	549,670.08
Nov. 2009	2,796,079.63	410,965.34	3,207,044.97
Dec. 2009	-	-	-
STATE HOUSE BILL	(1,921,000.00)		(1,921,000.00)
Jan. 2010	142,650.91	31,576.57	174,227.48
Feb. 2010	2,455,824.01	304,842.01	2,760,666.02
Mar. 2010	177,904.50	27,394.26	205,298.76
May 2010	2,076,746.84	305,663.18	2,382,410.02
June 2010	1,709,937.51	265,141.85	1,975,079.36
July 2010	793,665.56	7,900.85	801,566.41
Aug. 2010	434,611.48	33,472.03	468,083.51
Towns Totals:	<u>\$9,639,900.00</u>	<u>\$1,439,100.00</u>	<u>\$11,079,000.00</u>
BUDGET	<u>9,639,900.00</u>	<u>1,439,100.00</u>	<u>\$11,079,000.00</u>
VARIANCE	0.00	(0.00)	

FY2010 LOCAL INCOME TAX REDUCTION - STATE HOUSE BILL

Prior Yr Actuals used for Current Year Estimates less \$500,000
due to economic indicies

*Totals may not foot due to rounding

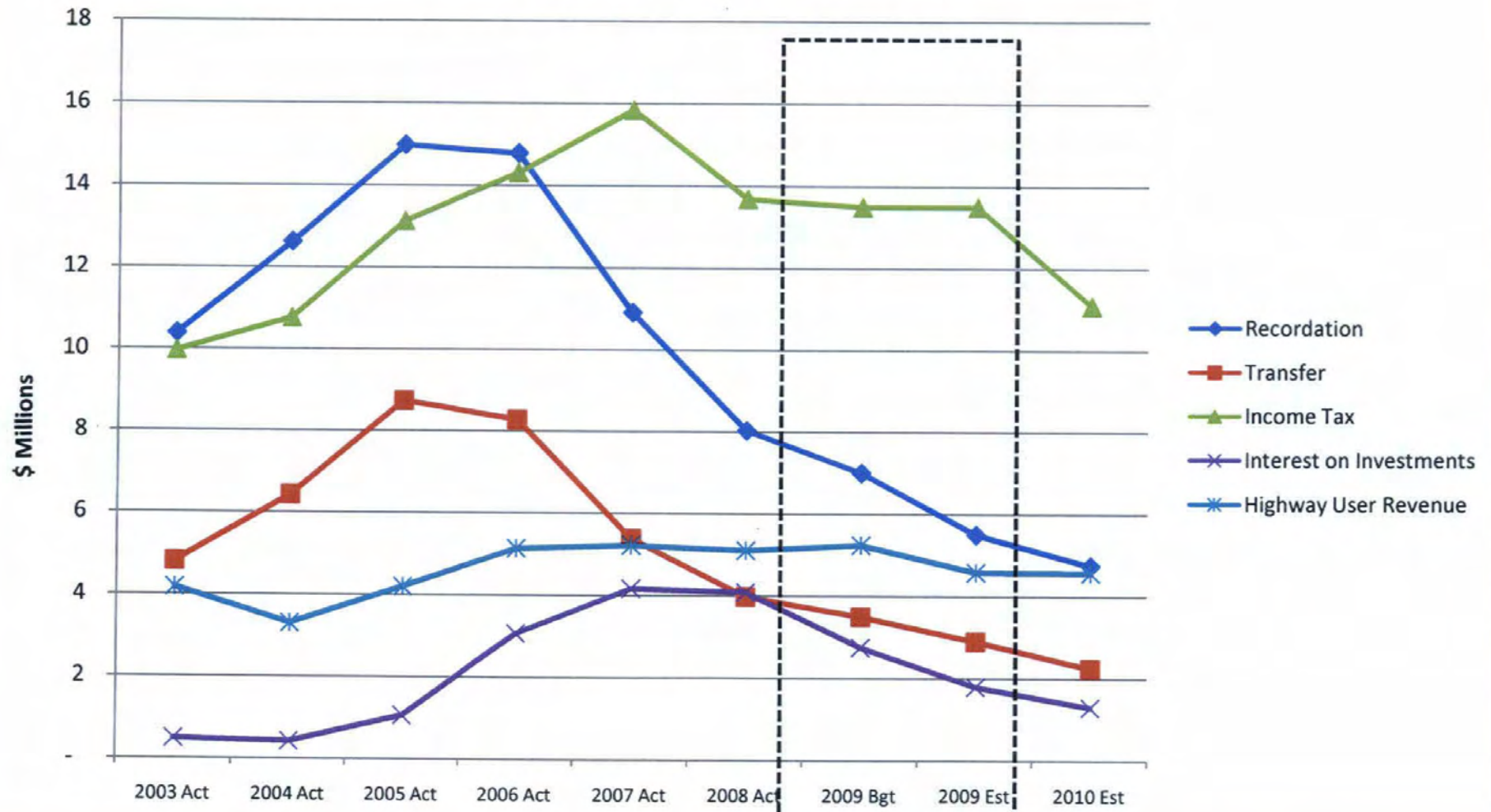
Income Tax FY2009

16

	Berlin	Ocean City	Pocomoke	Snow Hill	Worcester County	Towns Portion	FY2009 Total Distribution	TOWN %	CNTY %	FY2009 Net County Budgeted To Receive	FY2009 Town Budget To Receive	FY2009 budget
July 2008	\$0.00	\$0.00	\$0.00	\$0.00 *	\$0.00 *	\$0.00	\$0.00	#DIV/0!	#DIV/0!	\$ -	\$ -	\$ -
Sept. 2008	10,502.69	17,786.92	2,623.31	1,398.47 *	443,075.43 *	32,311.39	475,386.82	6.80%	93.20%	621,258	30,000	651,258
Oct. 2008	6,653.79	15,936.93	1,996.18	1,077.49 *	526,572.13 *	25,664.39	552,236.52	4.65%	95.35%	180,374	20,000	200,374
Nov. 2008	73,641.67	267,949.14	42,915.93	26,458.60 *	3,039,216.99 *	410,965.34	3,450,182.33	11.91%	88.09%	3,175,270	428,100	3,603,370
Dec. 2008								#DIV/0!	#DIV/0!	0	0	0
Jan. 2009	2,246.09	31,709.56	698.38	431.05 *	142,650.91 *	35,085.08	177,735.99	19.74%	80.26%	112,325	30,000	142,325
Feb. 2009	60,851.19	179,083.67	40,646.36	24,260.79 *	2,640,670.98 *	304,842.01	2,945,512.99	10.35%	89.65%	2,500,000	310,000	2,810,000
Mar. 2009	4,723.79	24,404.03	766.52	543.73 *	177,904.50 *	30,438.07	208,342.57	14.61%	85.39%	121,820	16,000	137,820
May 2009	-	-	-	305,663.18	2,233,061.12	305,663.18	2,538,724.30	12.04%	87.96%	2,100,000	305,000	2,405,000
June 2009	72,318.90	148,070.19	42,026.55	32,186.42	1,838,642.48	294,602.06	2,133,244.54	13.81%	86.19%	1,930,568	260,000	2,190,568
July 2009	1,398.20	5,796.60	1,091.82	492.10	793,665.56	8,778.72	802,444.28	1.09%	98.91%	737,580	5,000	742,580
Aug. 2009	9,096.86	-	16,923.88	11,170.40	434,611.48	37,191.14	471,802.62	\$0.08	92.12%	581,705	35,000	616,705
Towns												
Totals:	<u>\$241,433.18</u>	<u>\$690,737.04</u>	<u>\$149,688.93</u>	<u>\$403,682.23</u>	<u>\$12,270,071.58</u>	<u>\$1,485,541.38</u>	<u>\$13,755,612.96</u>	10.80%	89.20%	<u>12,060,900</u>	<u>1,439,100</u>	<u>13,500,000</u>
BUDGET						12,060,900.00	1,439,100.00	13,500,000.00		\$13,755,613		
VARIANCE						209,171.58	46,441.38	255,612.96				
							FY09 MARCH YTD FY08 MARCH YTD shortfall YTD March 09	\$7,809,397.22 \$7,919,272.44 (\$109,875.22)				
	<div style="border: 1px solid black; display: inline-block; width: 100px; height: 15px; background-color: #ccccff;"></div> Prior Yr Actuals used for Current Year Estimates											

*ACTUAL RECEIPTS AS OF MARCH 2009

Worcester County General Tax Key Revenues & Estimates



Worcester County
Analysis of Other Taxes and Revenues
For Fiscal Years 2006-2011

	FY2006 Actual	FY2007 Actual	FY2008 Actual	FY2009 Estimate	FY2010 Budget Estimate	FY2011 Budget Estimate
ASSESSED VALUE:						
Net Property Tax Assessment	11,906,248,133	14,580,162,820	17,371,368,530	20,229,854,902	19,673,997,372	19,435,384,000
Prior Yr \$ Variance	1,832,096,773	2,673,914,687	2,791,205,710	122,924,604	(555,857,530)	(238,613,372)
Prior Yr % Variance	15%	18%	16%	1%	-3%	-1%

REVENUES:

Net Property Tax Revenue	85,504,049	98,902,050	116,356,479	133,855,829	128,757,607	
Prior Yr \$ Variance	11,582,116	13,398,001	17,454,429	17,499,350	(5,098,222)	
Prior Yr % Variance	16%	14%	15%	13%	-4%	
Gross Income Tax Revenue	14,310,438	15,842,045	13,684,600	13,500,000	11,079,000	
Prior Yr \$ Variance	1,176,678	1,531,607	(2,157,445)	(184,600)	(2,421,000)	
Prior Yr % Variance	9%	10%	-16%	-1%	-22%	
Recordation Tax	14,788,218	10,905,366	8,026,476	5,502,802	4,750,000	
Prior Yr \$ Variance	(194,442)	(3,882,852)	(2,878,890)	(2,523,674)	(752,802)	
Prior Yr % Variance	-1%	-36%	-36%	-46%	-16%	
Transfer Tax	8,282,788	5,395,746	3,984,963	2,899,264	2,250,000	
Prior Yr \$ Variance	(455,120)	(2,887,042)	(1,410,783)	(1,085,699)	(649,264)	
Prior Yr % Variance	-5%	-54%	-35%	-37%	-29%	
Interest Income	3,068,379	4,172,456	4,838,017	1,800,000	1,300,000	
Prior Yr \$ Variance	2,008,507	1,104,077	665,561	(3,038,017)	(500,000)	
Prior Yr % Variance	190%	26%	14%	-169%	-38%	

Source: Consolidated Annual Financial Reports, State Department of Assessment & Taxation, Treasurers Office

Statutory prohibitions for raising revenues in Worcester County are not applicable.

Worcester County Annual Financial Statements

(Separate attachments)

FY2008

FY2007

FY2006

**WORCESTER COUNTY
FY2010 ESTIMATED EXPENDITURES**

Dept #	Department Name	FY09 Budget	FY10 Requested	\$ Variance	Change
101	County Commissioners & Administration	931,964	910,964	(21,000)	cuts in all accounts
102	Circuit Court	1,325,644	1,574,288	248,644	Added \$182,000 for Law Clerks, due to State Cost cutting measure
103	Orphan's Court	25,059	24,500	(559)	cuts in all accounts
104	State's Attorney	1,363,782	1,374,965	11,183	Continuation of 3-Grant positions, only 2 included in FY09 budget, cut operating and no new vehicles
105	Treasurer	1,251,988	1,228,770	(23,218)	cuts in all accounts
106	Elections	747,841	529,251	(218,590)	Election costs include pre-election work for Sept & Nov 10
107	Human Resources	332,697	316,333	(16,364)	cuts in all accounts
108	Planning & Permits	2,059,033	1,945,767	(113,266)	Savings mainly due to eliminated, vacant position
109	Other General Government	3,122,300	2,770,253	(352,047)	Cut all IT dept computer projects and equipment, cut out new teacher laptops, cut emergency services preparedness supplies
111	Sheriff's Department	5,434,262	5,261,158	(173,104)	Cut replacement vehicles to minimum, other supplies & equipment and uniforms
112	Emergency Services	2,486,435	2,124,624	(361,811)	Cut 800mhz radio repairs, replacements, no new monies for transmitter sites
113	Jail	6,088,222	6,019,181	(69,041)	cuts in all accounts
114	Comprehensive Planning	644,771	512,331	(132,440)	Savings mainly due to eliminated, vacant positions, and cuts to travel training
116	Fire Marshal	481,851	443,846	(38,005)	Cuts to safety programs, supplies and equipment
117	Volunteer Fire & Ambulance	6,019,662	6,118,076	98,414	Grant to Ambulance companies increase based on formula, but no rate increase. Decrease County grant to Fire Co due to assessment decline.
123	Maintenance	1,083,982	945,489	(138,493)	Savings mainly due to eliminated, vacant position, and cuts to supplies and
125	Roads	5,394,053	4,744,222	(649,831)	Cut budget in all accounts, based on Highway User Revenue estimate
129	Public Works	595,573	390,512	(205,061)	cuts in all accounts, mainly due to project consulting- no new projects
131	Health Department	4,515,735	4,525,144	9,409	Cuts to matching appropriation offset by increases to building expenses for new building fixed costs. Close OC Facility
132	Mosquito Control	184,385	183,340	(1,045)	Maintain budget due to State anticipated projections
135	Environmental Programs	818,117	1,172,866	354,749	State grant of \$400,000 for septic, offset by savings in salary due to retirement, cuts in all accounts
153	Commission on Aging	1,190,925	1,033,109	(157,816)	Cuts in all accounts including Senior transportation, Appropriation to Aging and no new equipment
159	Other Health & Social Serv	1,590,077	1,480,274	(109,803)	Non-profit organizations given written notice that FY10 grants may be reduced or not funded
171	Board of Education	75,925,858	75,467,697	(458,161)	Draft request from Board of Ed. Their official request not received by 3/31/09. This is maintenance of effort budget request.
174	Wor-Wic Community College	1,918,016	1,862,600	(55,416)	Appropriation increased by 4%, but capital reduced 100% since Allied Health Bldg funded with FY08 pay-go funds

WORCESTER COUNTY
FY2010 ESTIMATED EXPENDITURES

Dept #	Department Name	FY09 Budget	FY10 Requested	\$ Variance	Change
181	Recreation	1,240,015	1,152,485	(87,530)	Funds cut in salary for vacant position and recreation program expenses cuts
184	Boat Landings	284,250	496,250	212,000	Not final until State Budget adopted for Waterway Improvement funds- this line is grant funded.
185	Parks	641,202	558,823	(82,379)	Cut all accounts, supplies, equipment, park improvements decreased by POS reduction
191	Library	2,511,752	2,474,126	(37,626)	Cut all accounts, no new equipment, supplies, training and library materials
199	Other Recreation & Culture	170,000	145,000	(25,000)	Non-profit organizations given written notice that FY10 grants may be reduced or not funded
201	Extension Service	205,965	186,447	(19,518)	Vacant position and Johnsongrass grant not available in FY10
209	Other Natural Resources	767,633	239,695	(527,938)	Beach maintenance not funded
220	Tourism Department	562,902	539,829	(23,073)	State grant cut until State adopts budget, cut supplies and advertising
221	Economic Development	793,158	780,868	(12,290)	Cut all accounts, CDBG grant reduced in FY10 as compared to FY09
241	Debt Service	7,774,095	11,257,620	3,483,525	New debt for PHS and estimated Berlin Senior Center
251	Taxes Shared with Municipalities	14,223,600	13,306,100	(917,500)	Reduced food tax from 1% to 1/2%, pass through to Ocean City
252	Grants to Municipalities	5,037,064	4,916,648	(120,416)	FY10 reduced by pass thru restricted fire grant and Town of Ocean City request reduction.
261	Miscellaneous	27,978,853	25,919,089	(2,059,764)	Increased retirement, Medical Insurance 10%, State Dept of Assessment & Taxation, maintain OPEB
261	Transfers	1,804,199	-	(1,804,199)	No capital projects transfer, no reserve fund transfer needed
Total		189,526,920	184,932,540	(4,594,380)	

WORCESTER COUNTY
FY2009 ESTIMATED EXPENDITURES

Department	Department Name	FY09 Budget	FY09 Expenditures	\$ Variance	% Variance
101	County Commissioners	931,964	929,394	(2,570)	-0.28%
102	Circuit Court	1,325,644	1,319,142	(6,502)	-0.49%
103	Orphan's Court	25,059	24,858	(201)	-0.80%
104	State's Attorney	1,363,782	1,361,450	(2,332)	-0.17%
105	Treasurer	1,251,988	1,249,357	(2,631)	-0.21%
106	Elections	747,841	706,005	(41,836)	-5.59%
107	Human Resources	332,697	331,399	(1,298)	-0.39%
108	Planning & Permits	2,059,033	2,053,559	(5,474)	-0.27%
109	Other General Government	3,122,300	3,100,079	(22,222)	-0.71%
111	Sheriff's Department	5,434,262	5,415,216	(19,046)	-0.35%
112	Emergency Services	2,486,435	2,476,078	(10,357)	-0.42%
113	Jail	6,088,222	6,084,483	(3,739)	-0.06%
114	Comprehensive Planning	644,771	611,341	(33,430)	-5.18%
116	Fire Marshal	481,851	479,092	(2,759)	-0.57%
117	Volunteer Fire & Ambulance	6,019,662	6,019,209	(453)	-0.01%
129	Public Works	7,357,858	6,611,183	(746,675)	-10.15%
131	Health Department	4,515,735	4,498,877	(16,858)	-0.37%
132	Mosquito Control	184,385	181,316	(3,069)	-1.66%
135	Environmental Programs	818,117	816,185	(1,932)	-0.24%
153	Commission on Aging	1,190,925	1,067,147	(123,779)	-10.39%
159	Other Health & Social Services	1,590,077	1,590,077	-	0.00%
171	Board of Education	75,925,858	75,885,159	(40,699)	-0.05%
174	Wor-Wic Community College	1,918,016	1,918,016	-	0.00%
181	Recreation	1,240,015	1,229,013	(11,002)	-0.89%
185	Parks	641,202	637,139	(4,063)	-0.63%
191	Library	2,511,752	2,473,943	(37,809)	-1.51%
199	Other Recreation & Culture	170,000	170,000	-	0.00%
201	Extension Service	205,965	205,298	(667)	-0.32%
209	Other Natural Resources	767,633	593,069	(174,564)	-22.74%
220	Tourism Department	562,902	560,186	(2,716)	-0.48%
221	Economic Development	793,158	792,172	(986)	-0.12%
241	Debt Service	7,774,095	7,774,095	-	0.00%
251	Taxes Shared with Municipalities	14,223,600	14,223,600	-	0.00%
252	Grants to Municipalities	5,037,064	5,037,064	-	0.00%
261	Miscellaneous	27,978,853	27,888,366	(290,487)	-1.04%
261	Transfers	1,804,199	1,804,199	-	0.00%
Total		189,526,920	187,916,764	(1,610,156)	-0.85%

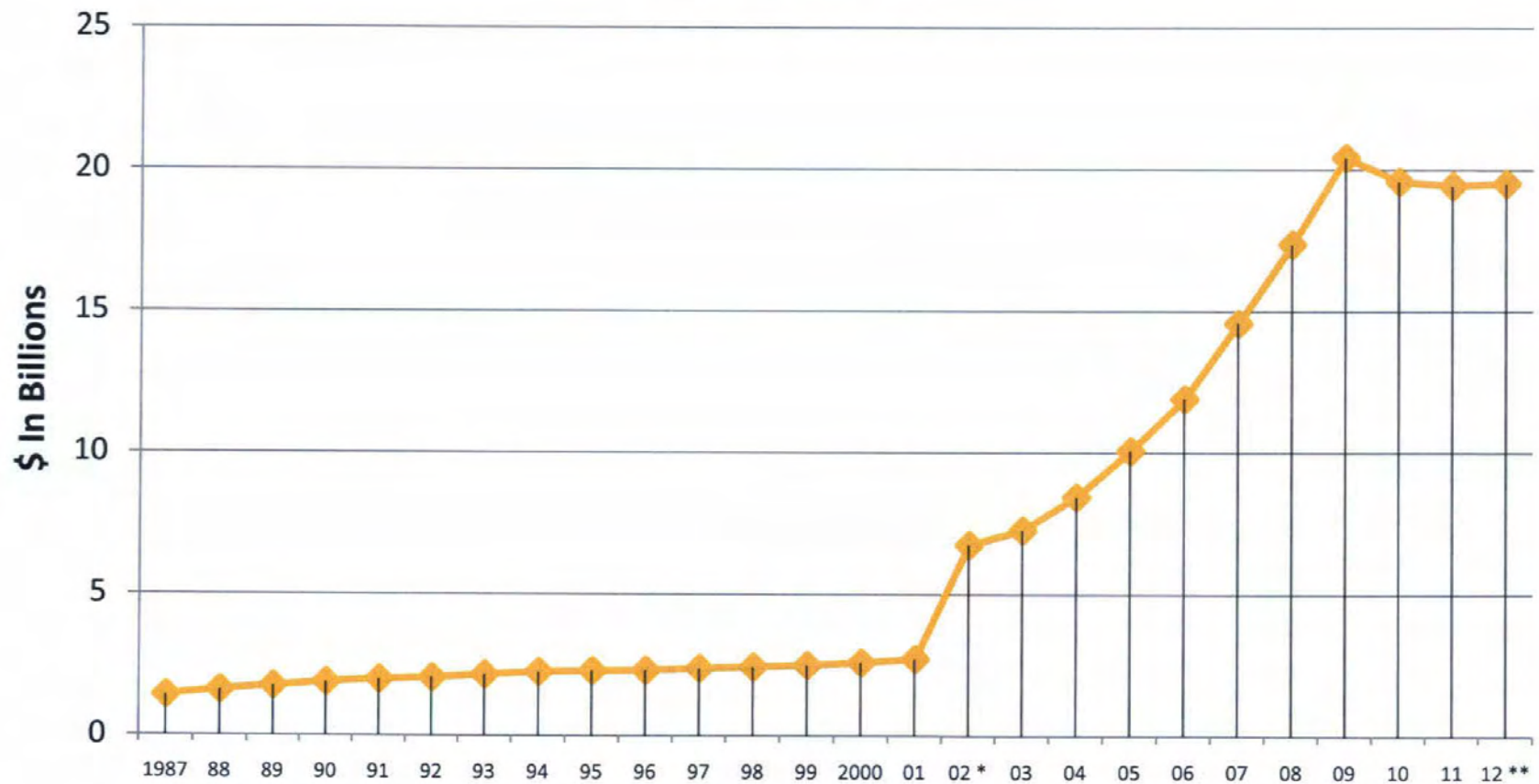
9/16/2008 County Commissioners requested 2% reduction to FY09 spending to meet expected revenue shortfalls

Worcester County Government
Furlough Day Calculation

1 Day	\$	84,000.00
5 Days	\$	420,000.00
10 Days	\$	840,000.00

* This calculation does not include layoffs

WORCESTER COUNTY ASSESSABLE TAX BASE 25 YEAR HISTORY



- *Prior to FY2002, properties assessed at 40% of mkt. value
- State Dept of Assessment & Taxation estimate FY10-FY11
- **Worcester County Treasurer Office estimate FY12

TABLE 1
County Assessable Base FY 2009

For the tax year beginning July 1, 2008
 (in thousands)

County	Subject to the Real Property Tax Rate			Subject to the Personal Property Tax Rate			Subject to the Personal Property Tax Rate			Total
	Real Property		New Construction	Railroad Operating		Utility Operating		Business Personal Property		
	Full Year	Construction		Real Property	Personal Property	Real Property	Personal Property	Business Personal Property		
Allegany	3,051,553	4,000	8,911	8,469	12,370	98,869	226,500	3,410,672		
Anne Arundel	78,996,800	237,500	446	567	64,885	779,885	1,876,000	81,956,083		
Baltimore City	31,031,941	305,976	124,241	16,700	198,103	847,245	1,026,000	33,550,206		
Baltimore	78,364,615	282,500	10,413	6,103	139,865	1,112,909	1,835,000	81,731,405		
Calvert	12,425,810	25,000	0	0	34,581	303,285	128,000	12,916,676		
Caroline	2,754,577	10,746	0	0	10,574	42,872	51,100	2,869,869		
Carroll	19,719,588	50,000	2,315	3,200	18,318	256,567	278,500	20,328,488		
Cecil	10,045,644	30,674	3,704	3,107	33,231	99,740	253,200	10,469,300		
Charles	17,526,699	82,985	705	1,243	23,884	172,668	778,100	18,586,284		
Dorchester	3,096,108	6,732	0	0	12,417	74,355	45,200	3,234,812		
Frederick	29,719,431	100,000	5,553	0	33,281	279,098	0	30,137,363		
Garrett	4,215,629	16,000	542	3,801	30,024	88,761	1,432	4,356,189		
Harford	25,098,635	100,000	1,295	1,153	75,255	458,830	426,900	26,162,068		
Howard	45,901,264	232,000	8,338	3,050	25,474	518,612	977,100	47,665,838		
Kent	2,867,413	12,697	0	0	8,722	28,546	0	2,917,378		
Montgomery	182,482,255	476,708	6,445	2,917	178,402	1,373,065	2,429,000	186,958,792		
Prince George's	85,288,209	394,038	4,265	4,284	84,724	1,124,232	1,681,000	88,580,752		
Queen Anne's	8,330,515	28,318	0	0	13,763	47,677	0	8,420,273		
St. Mary's	11,279,240	49,237	0	0	9,844	110,701	153,200	11,602,222		
Somerset	1,555,365	5,600	3,514	3,685	6,302	25,562	32,100	1,632,128		
Talbot	9,078,068	21,410	0	0	9,575	46,575	0	9,155,628		
Washington	13,138,749	42,566	19,428	9,579	25,551	155,108	376,000	13,766,981		
Wicomico	6,680,688	13,365	4,541	3,522	25,681	107,855	375,200	7,210,852		
Worcester	19,914,422	177,742	576	210	19,736	86,727	217,500	20,416,913		
TOTAL	702,573,218	2,685,794	205,232	71,590	1,084,562	8,239,744	13,167,032	728,037,172		

Full year column includes new construction added for the full year (July 1). New construction is property added for partial year levy (Oct. 1, Jan 1, and Apr. 1). Cecil County full year and business personal property columns include the value of the Rock Springs Non-Utility Generator.

Garrett County is not levying a tax against business personal property. The figures in that column are for personal property of a non-utility generator used to generate electricity which is a separate class of property.

These figures do not include adjustments necessary to calculate State grants to local governments or any tax credits. The above Business Personal Property figures for July 2007 must be adjusted before being used for state aid purposes by substituting the following figures (in \$000): Allegany County \$128,501, Wicomico County \$309,767, and Worcester County \$196,976.

State Department of Assessments and Taxation
 Base estimate date: December 8, 2008

Get this chart from <http://www.dat.state.md.us/sdatweb/stats>
 Report printed March 31, 2009

TABLE 3

County Assessable Base FY2010

For the tax year beginning July 1, 2009
(in thousands)

County	Subject to the Real Property Tax Rate			Subject to the Personal Property Tax Rate			Total	
	Full Year	Real Property		Railroad Operating	Utility Operating			Business Personal Property
		New Construction	Real Property		Personal Property	Real Property		
Allegany	3,444,709	4,000	8,621	12,476	100,167	221,970	3,795,943	
Anne Arundel	83,191,000	200,000	451	65,421	789,761	1,770,480	86,017,689	
Baltimore City	32,643,033	205,000	16,721	199,824	857,745	995,220	35,043,110	
Baltimore	85,827,311	225,000	6,143	141,222	1,129,846	1,779,950	89,119,895	
Calvert	13,537,962	25,000	0	34,998	305,972	124,160	14,028,092	
Caroline	2,892,306	2,500	0	10,642	43,371	49,567	2,998,386	
Carroll	20,902,764	50,000	3,258	18,511	260,381	270,145	21,507,379	
Cecil	10,700,000	22,500	3,121	33,576	101,201	244,824	11,108,946	
Charles	18,800,000	72,500	1,263	24,126	174,782	696,538	19,769,926	
Dorchester	3,404,216	4,500	0	12,524	75,237	43,216	3,539,693	
Frederick	31,401,045	50,000	5,572	33,577	282,462	0	31,772,656	
Garrett	4,522,423	16,500	3,857	30,321	89,799	1,403	4,664,850	
Harford	27,340,000	100,000	1,176	75,943	464,355	418,362	28,401,134	
Howard	45,500,000	112,500	3,106	25,632	524,648	947,787	47,122,036	
Kent	2,953,435	9,000	0	8,797	28,953	0	3,000,185	
Montgomery	183,043,292	429,037	2,948	179,445	1,385,945	2,356,130	187,403,299	
Prince George's	95,995,669	375,000	4,347	85,298	1,138,963	1,630,570	99,234,160	
Queen Anne's	8,387,152	31,150	0	13,841	48,298	0	8,480,441	
St. Mary's	12,000,000	50,000	0	9,921	111,978	148,604	12,320,503	
Somerset	1,696,185	4,250	3,721	6,347	25,841	31,137	1,771,003	
Talbot	10,098,559	21,410	0	9,652	47,121	0	10,176,742	
Washington	14,000,000	37,500	9,599	25,778	156,789	364,720	14,613,863	
Wicomico	7,205,000	10,000	3,559	25,887	108,941	363,944	7,721,893	
Worcester	19,186,950	75,000	215	19,876	87,821	210,975	19,581,428	
TOTAL	738,673,011	2,132,347	72,231	1,103,635	8,340,377	12,669,702	763,193,252	

Full year column includes new construction added for the full year (July 1). New construction is property added for partial year levy (Oct. 1, Jan 1, and Apr. 1).

These figures do not include adjustments necessary to calculate State grants to local governments or any tax credits.

Cecil County full year and business personal property columns include the value of the Rock Springs Non-Utility Generator.

Garrett County is not levying a tax against business personal property. The figures in that column are for personal property of a non-utility generator used to generate electricity which is a separate class of property.

TABLE 5
County Assessable Base FY 2011

For the tax year beginning July 1, 2010
 (in thousands)

County	Subject to the Real Property Tax Rate			Subject to the Personal Property Tax Rate			Subject to the Personal Property Tax Rate			Total
	Real Property		New Construction	Railroad Operating		Utility Operating		Business Personal Property		
	Full Year			Real Property	Personal Property	Real Property	Personal Property	Personal Property	Property	
Allegany	3,654,675	4,000	9,157	8,657	12,548	101,232	219,750	4,010,019		
Anne Arundel	87,780,000	200,000	459	583	65,985	798,482	1,697,628	90,543,137		
Baltimore City	33,986,443	181,250	125,823	16,744	201,678	866,711	985,268	36,363,917		
Baltimore	91,346,555	225,000	10,457	6,207	142,534	1,140,860	1,762,151	94,633,764		
Calvert	14,064,609	25,000	0	0	35,201	308,983	122,918	14,556,711		
Caroline	3,036,921	2,500	0	0	10,721	43,782	49,071	3,142,995		
Carroll	22,156,929	50,000	2,330	3,277	18,628	262,940	267,444	22,761,548		
Cecil	10,700,000	22,500	3,751	3,144	33,775	102,308	240,086	11,105,564		
Charles	18,400,000	72,500	721	1,278	24,328	176,583	656,573	19,331,983		
Dorchester	3,574,427	4,500	0	0	12,621	76,022	41,684	3,709,254		
Frederick	34,309,655	50,000	5,581	0	33,748	285,114	0	34,684,098		
Garrett	4,885,000	17,000	552	3,897	30,518	90,647	1,389	5,029,003		
Harford	27,725,000	100,000	1,301	1,194	76,435	470,121	416,270	28,790,321		
Howard	45,000,000	90,000	8,383	3,145	25,834	529,948	938,309	46,595,619		
Kent	3,042,038	9,000	0	0	8,867	29,244	0	3,089,149		
Montgomery	183,593,292	375,000	6,547	2,988	180,221	1,398,956	2,332,569	187,889,573		
Prince George's	106,047,404	375,000	4,364	4,388	85,948	1,147,855	1,614,264	109,279,223		
Queen Anne's	8,449,452	31,770	0	0	13,922	48,763	0	8,543,907		
St. Mary's	13,500,000	50,000	0	0	9,978	112,948	147,118	13,820,044		
Somerset	1,781,955	5,000	3,568	3,734	6,377	26,108	30,826	1,857,568		
Talbot	11,107,800	21,410	0	0	9,698	47,623	0	11,186,531		
Washington	15,000,000	37,500	19,647	9,644	25,949	158,291	361,073	15,612,104		
Wicomico	7,705,000	10,000	4,589	3,576	26,122	109,972	360,305	8,219,564		
Worcester	19,046,940	70,000	596	218	19,989	88,776	208,865	19,435,384		
TOTAL	769,894,095	2,028,930	207,826	72,674	1,111,625	8,422,269	12,453,561	794,190,980		

Full year column includes new construction added for the full year (July 1). New construction is property added for partial year levy (Oct. 1, Jan 1, and Apr. 1). These figures do not include adjustments necessary to calculate State grants to local governments or any tax credits. Cecil County full year and business personal property columns include the value of the Rock Springs Non-Utility Generator. Garrett County is not levying a tax against business personal property. The figures in that column are for personal property of a non-utility generator used to generate electricity which is a separate class of property.

FUND BALANCE DESIGNATIONS

Pay- Go Capital Projects FY2008 Actual -FY2009 Estimate

	<u>6/30/2008</u> <u>actual</u>	<u>6/30/2009</u> <u>estimate</u>
Subsequent year expenditures to balance current FY09 Budget	\$1,500,000	0
Encumbrances (FY08 budgeted expenditures not spent by 6/30/08, but expected to pay out in FY09)	5,488,822	2,000,000
Subsequent year prepaid expenses (funds to be disbursed in FY08)	76,121	0
Rural Legacy Program (funds will be disbursed Spring, 2009)	6,400	0
Jail Addition (funds included to complete project)	9,400,000	0
State's Attorney Office Building (funds included to complete project)	2,100,000	0
Computer Software Replacement for AS400, Document Imaging System	700,000	300,000
ADA County Buildings (will be spent by 6/30/09)	8,375	0
ADA Recreational Facility Access (will be spent by 6/30/09)	15,000	0
Sailor Wireless Network Technology (will be spent by 6/30/09)	150,000	100,000
Health Department Addition & Roof Replacement	700,000	0
Ocean City Library (funds included to complete project)	150,000	0
Public Landing Marina (remaining fund designation – prior year)	130,000	0
Wor-Wic College Campus Development (funds will be spent in FY09)	4,982	0
Wor-Wic College New Allied Health Building (FY10)	1,759,000	1,759,000
Ocean City Elementary School (BEKA Lawsuit)	200,000	200,000
Pocomoke High School Design & Construction (Fall 2008)	160,000	0
Snow Hill High School Design & Construction	1,077,000	1,077,000
Public Works building expansion (Design)	100,000	100,000
Isle of Wight Building Addition	878,400	778,400
Route 50 Service Road	1,700,000	1,100,000
Snow Hill High School Athletic Fields (FY06 unspent by Board of Ed.)	512,730	512,730
Firing Range Building	10,000	0
County Storage Facility	2,429,571	2,429,571
Oscar Purnell House Renovation (FY09 bid)	1,000,000	750,000
North End Public Works Building	500,000	500,000
Showell Elem School Sewer Line (FY09 design)	1,350,000	1,000,000
Berlin Rubblefill Cap & Closure	400,000	300,000
Berlin Health Dept Storage and Parking	300,000	300,000
Newark Land (Spray Area FY09)	750,000	0
Undesignated	500,000	500,000
Total	\$34,056,401	\$13,706,701

New Debt Service for Schools
Years 2004-2009

Project	Year	Years of Payment Obligation	Amount	Est. Annual Payment
Pocomoke High School (under construction)	2008 Bond	FY09-FY24	\$35,000,000	\$3,240,288
Worcester Technical High School	2007 Bond	FY08-FY23	\$28,100,000	\$2,502,513
Ocean City Elementary School	2004 Bond	FY04-FY19	\$13,100,000	\$2,243,655
Total			\$76,200,000	\$7,986,456

FOOTNOTE:

Posted Bond of \$1,100,000 for lawsuit incurred by the Board of Education for the construction of Ocean City Elementary School

Annual Debt Service FY2010 Budget

County Debt Allocation:		
1998 Bond – Ocean Pines Library, Jail	\$390,399	
2000 Bond – County Government Building	572,823	
2002 Bond – Courthouse Renovations,	385,884	
2004 Bond – Redemption of Existing Bonds	204,685	
2004 Water Quality Bond	252,176	
2009 Bond - Berlin Senior Center	<u>225,000</u>	
Total	2,030,967	18.04%
Board of Ed. School Debt Allocation:		
1998 Bond – Various School Improvements	\$140,222	
2000 Bond – Stephen Decatur High School	1,063,815	
2004 Bond – Ocean City Elementary/(SDMS	2,243,655	
2007 Bond – Worcester Technical High	2,502,513	
2008 Bond – Pocomoke High School	<u>3,240,288</u>	
Total	9,190,493	81.64%
Wor-Wic Community College Debt		
1998 Bond – Various School Improvements	<u>\$36,161</u>	0.32%
Total Worcester County Debt Service	\$11,257,621	100.00%

**Worcester County
Building Permits Issued
For Fiscal Years 2006-2011**

	2003	2004	2005	2006	2007	2008
Building Permits Issued	622	450	454	444	194	98
Value of new construction	\$ 109,469,000	\$ 83,283,000	\$ 93,580,000	\$ 112,867,000	\$ 52,891,000	\$ 31,990,000

Source: Consolidated Annual Financial Reports

Maryland Department of Labor, Licensing & Regulation
Worcester County

Career and Workforce Information
Civilian Labor Force, Employment & Unemployment by Place of Residence (LAUS)
- Worcester County

Worcester County 2009				
Month	Labor Force	Employment	Unemployment	Rate
January	25,376	21,077	4,299	16.9

Worcester County 2008 ¹				
Month	Labor Force	Employment	Unemployment	Rate
January	24,827	22,178	2,649	10.7
February	25,071	22,556	2,515	10.0
March	25,542	23,194	2,348	9.2
April	26,484	24,600	1,884	7.1
May	28,141	26,619	1,522	5.4
June	31,744	30,287	1,457	4.6
July	32,971	31,497	1,474	4.5
August	32,184	30,761	1,423	4.4
September	29,383	27,955	1,428	4.9
October	26,401	24,413	1,988	7.5
November	25,758	22,843	2,915	11.3
December	25,460	22,026	3,434	13.5
Average	27,830	25,744	2,086	7.5

Worcester County 2007 ¹				
Month	Labor Force	Employment	Unemployment	Rate
January	24,782	22,276	2,506	10.1
February	24,678	22,328	2,350	9.5
March	25,335	23,337	1,998	7.9
April	26,253	24,650	1,603	6.1
May	28,070	26,792	1,278	4.6
June	31,624	30,430	1,194	3.8
July	32,999	31,764	1,235	3.7
August	32,095	31,032	1,063	3.3
September	29,481	28,441	1,040	3.5
October	26,137	24,850	1,287	4.9
November	25,344	23,462	1,882	7.4
December	25,089	22,827	2,262	9.0
Average	27,658	26,016	1,642	5.9

Worcester County 2006 ²				
Month	Labor Force	Employment	Unemployment	Rate
January	24,939	22,442	2,497	10.0
February	25,009	22,560	2,449	9.8
March	25,373	23,310	2,063	8.1
April	26,671	25,037	1,634	6.1
May	28,627	27,230	1,397	4.9
June	32,859	31,559	1,300	4.0
July	33,963	32,645	1,318	3.9
August	33,097	31,943	1,154	3.5
September	29,863	28,780	1,083	3.6
October	27,229	25,956	1,273	4.7
November	26,228	24,409	1,819	6.9
December	25,861	23,773	2,088	8.1
Average	28,310	26,637	1,673	5.9
Worcester County 2005 ³				
Month	Labor Force	Employment	Unemployment	Rate
January	24,337	21,454	2,883	11.8
February	24,538	21,768	2,770	11.3
March	24,879	22,522	2,357	9.5
April	26,265	24,399	1,866	7.1
May	27,900	26,323	1,577	5.7
June	31,544	30,169	1,375	4.4
July	33,567	32,211	1,356	4.0
August	32,925	31,679	1,246	3.8
September	29,866	28,718	1,148	3.8
October	27,278	25,921	1,357	5.0
November	26,244	24,143	2,101	8.0
December	25,494	23,250	2,244	8.8
Average	27,903	26,046	1,857	6.7
Worcester County 2004 ³				
Month	Labor Force	Employment	Unemployment	Rate
January	24,323	21,345	2,978	12.2
February	24,216	21,698	2,518	10.4
March	24,708	22,373	2,335	9.5
April	25,757	23,907	1,850	7.2
May	27,838	26,309	1,529	5.5
June	31,406	29,948	1,458	4.6
July	32,998	31,597	1,401	4.2
August	32,478	31,199	1,279	3.9
September	29,520	28,361	1,159	3.9
October	26,284	24,788	1,496	5.7
November	25,370	23,169	2,201	8.7
December	25,002	22,457	2,545	10.2
Average	27,492	25,596	1,896	6.9

NOTE: These data are not seasonally adjusted. They are estimates relating to the week of the 12th of the month. The count is of persons by place of residence.
Updated March 20, 2009

Worcester County Board of Education
Appropriation Summary FY08-FY10

Revenue Source	FY08 Approved	FY09 Approved	FY10 BOE Draft	FY10 County Proposed	\$ Variance
UNRESTRICTED REVENUES					
COUNTY					
(MOE) Appropriation-Current Expense	65,318,960	71,814,611	71,654,064	69,834,450	
(MOE) Supplemental-One Time Funding	385,000	-	-	-	-
SUBTOTAL	65,703,960	71,814,611	71,654,064	69,834,450	-
(MOE) Appropriation - Technology	500,000	400,000	200,000	200,000	
(MOE) Appropriation - Capital Outlay	500,000	400,000	100,000	100,000	
SUBTOTAL	1,000,000	800,000	300,000	300,000	-
MOE CALCULATION	66,703,960	72,614,611	71,954,064	70,134,450	(1,819,614)
STATE(Thornton Funding)*					
Foundation Program	6,513,597	6,402,142			
Special Education	1,369,286	1,379,194			
Transportation	2,504,996	2,581,092			
Compensatory Education	5,418,594	5,616,011			
Limited English Proficiency	463,960	495,215			
OTHER					
Tuition	60,000	60,000			
Other	120,000	120,000			
Prior Year's Fund Balance	34,394	44,756			
Restricted Programs Reimbursement	65,000	65,000			
TOTAL UNRESTRICTED REVENUE	16,549,827	16,763,410	0	0	
OTHER REQUESTS-COUNTY					
Appropriation - School Construction	500,000	150,000	50,000	50,000	
Appropriation - Retiree Medical Insurance	2,332,128	2,773,861	3,051,247	3,051,247	
Appropriation - Retirement Expenses	393,810	387,386	412,386	412,386	
TOTAL OTHER REQUESTS-COUNTY	3,225,938	3,311,247	3,513,633	3,513,633	
TOTAL COUNTY APPROPRIATION	69,929,898	75,925,858	75,467,697	73,648,083	(1,819,614)
TOTAL BUDGET-ALL FUNDS	86,479,725	92,689,268			(1,819,614)

* State funding is based upon current law. Subject to final legislative action, these amounts could change. Any decrease in State funding would result in an increased amount being requested from the County.

*FY10 STATE AND OTHER UNKNOWN

Fiscal 2010 Impact of House Appropriations Actions on Local Governments
Local Income Tax
(\$ in Thousands)

County	Total Local Aid	Unallocated Reduction	Park Revenues	Local Jail Reimbursement*	Jail Backup	Total Reduction
Allegany	(\$4,053)	(\$319)	(\$155)	(\$184)	(\$39)	(\$4,750)
Anne Arundel	(20,787)	(9,059)	(255)	(2,238)	(151)	(32,491)
Baltimore City	(29,733)	(2,963)	0	0	0	(32,696)
Baltimore	(26,832)	(8,901)	(166)	(1,499)	(67)	(37,464)
Calvert	(3,455)	(1,193)	(5)	(27)	(10)	(4,690)
Caroline	(2,145)	(304)	(47)	(39)	(27)	(2,561)
Carroll	(7,173)	(1,639)	(13)	(167)	(30)	(9,023)
Cecil	(4,303)	(1,004)	(92)	(63)	(76)	(5,538)
Charles	(6,649)	(1,551)	(29)	(789)	(95)	(9,113)
Dorchester	(2,060)	(320)	0	(284)	(5)	(2,668)
Frederick	(9,169)	(2,573)	(108)	(788)	(74)	(12,713)
Garrett	(2,212)	(350)	(297)	(79)	(6)	(2,944)
Harford	(9,195)	(2,150)	(37)	(2,490)	(85)	(13,956)
Howard	(10,118)	(3,202)	(48)	(575)	(78)	(14,022)
Kent	(1,202)	(239)	0	(143)	(4)	(1,589)
Montgomery	(21,129)	(12,088)	(69)	(3,908)	(255)	(37,448)
Prince George's	(20,869)	(5,600)	(9)	(1,888)	(553)	(28,919)
Queen Anne's	(2,413)	(682)	(2)	(212)	(20)	(3,328)
St. Mary's	(4,047)	(947)	(106)	(125)	(29)	(5,253)
Somerset	(1,078)	(108)	(38)	(58)	(7)	(1,288)
Talbot	(1,481)	(968)	(4)	(73)	(8)	(2,535)
Washington	(6,772)	(1,349)	(107)	(461)	(54)	(8,743)
Wicomico	(4,704)	(569)	0	3	(9)	(5,278)
Worcester	(2,153)	(1,921)	(294)	(170)	(15)	(4,553)
Unallocated	(14,606)	0	0	0	0	(14,606)
Total	(\$218,338)	(\$60,000)	(\$1,882)	(\$16,254)	(\$1,694)	(\$298,169)

*Excludes \$11.9 million owed by the State for past reimbursements that is being eliminated as a liability.

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Fiscal 2010 Impact of House Appropriations Actions on Local Aid
(\$ in Thousands)

County	Education Aid	Library Aid*	Community Colleges	Highway User Revenues	Local Employee Retirement	Total Reduction in Local Aid
Allegany	(\$1,272)	(\$88)	(\$844)	(\$1,832)	(\$17)	(\$4,053)
Anne Arundel	(7,545)	(303)	(4,903)	(7,997)	(39)	(20,787)
Baltimore City	(6,941)	(748)	0	(19,871)	(2,172)	(29,733)
Baltimore	(9,768)	(678)	(5,600)	(10,757)	(29)	(26,832)
Calvert	(1,257)	(59)	(361)	(1,778)	0	(3,455)
Caroline	(610)	(33)	(219)	(1,272)	(11)	(2,145)
Carrall	(2,173)	(133)	(1,229)	(3,592)	(46)	(7,173)
Cecil	(1,395)	(89)	(808)	(1,991)	(20)	(4,303)
Charles	(2,808)	(108)	(1,154)	(2,578)	0	(6,649)
Dorchester	(419)	(30)	(194)	(1,407)	(10)	(2,060)
Frederick	(2,863)	(159)	(1,409)	(4,738)	0	(9,169)
Garrett	(174)	(22)	(412)	(1,593)	(11)	(2,212)
Harford	(3,031)	(202)	(1,790)	(4,172)	0	(9,195)
Howard	(3,840)	(82)	(2,212)	(3,961)	(23)	(10,118)
Kent	(391)	(14)	(83)	(715)	0	(1,202)
Montgomery	(3,064)	(279)	(6,537)	(11,236)	(14)	(21,129)
Prince George's	(6,255)	(748)	(4,064)	(9,788)	(13)	(20,869)
Queen Anne's	(638)	(18)	(272)	(1,472)	(13)	(2,413)
St. Mary's	(1,603)	(82)	(371)	(1,979)	(11)	(4,047)
Somerset	(73)	(30)	(125)	(850)	0	(1,078)
Talbot	(76)	(11)	(204)	(1,172)	(19)	(1,481)
Washington	(2,364)	(138)	(1,221)	(3,048)	0	(6,772)
Wicomico	(1,472)	(98)	(747)	(2,376)	(12)	(4,704)
Worcester	(73)	(15)	(305)	(1,746)	(15)	(2,153)
Unallocated	(12,910)	(1,696)	0	0	0	(14,606)
Total	(\$73,016)	(\$5,865)	(\$35,064)	(\$101,920)	(\$2,474)	(\$218,338)

*Includes a reduction of \$553,243 to recapture fiscal 2009 overpayments that occurred because of an error in the wealth base calculation for Montgomery County.

Fiscal 2010 Impact of House Appropriations Actions on Education Aid
(\$ in Thousands)

School System	Fiscal 2009 Overpayments	Nonpublic Placements	Aging Schools*	Headstart	Unallocated Education Aid**	Total Reduction in Education Aid	Additional Federal Funds
Allegany	(\$879)	(\$114)	(\$187)	(\$92)	\$0	(\$1,272)	\$2,650
Anne Arundel	(5,154)	(1,307)	(966)	(117)	0	(7,545)	14,266
Baltimore City	0	(3,246)	(2,651)	(1,045)	0	(6,941)	45,961
Baltimore	(5,992)	(1,941)	(1,670)	(166)	0	(9,768)	23,639
Calvert	(896)	(117)	(73)	(172)	0	(1,257)	2,424
Caroline	(357)	(28)	(96)	(130)	0	(610)	1,180
Carroll	(1,430)	(447)	(262)	(35)	0	(2,173)	3,801
Cecil	(976)	(235)	(183)	0	0	(1,395)	3,142
Charles	(2,545)	(167)	(96)	0	0	(2,808)	4,175
Dorchester	(338)	(8)	(73)	0	0	(419)	1,288
Frederick	(2,148)	(290)	(349)	(76)	0	(2,863)	5,870
Garrett	0	(25)	(73)	(75)	0	(174)	1,225
Harford	(1,963)	(635)	(415)	(17)	0	(3,031)	6,792
Howard	(3,167)	(429)	(168)	(77)	0	(3,840)	6,018
Kent	0	(16)	(73)	(302)	0	(391)	532
Montgomery	0	(1,704)	(1,151)	(210)	0	(3,064)	26,520
Prince George's	(68)	(3,593)	(2,310)	(284)	0	(6,255)	28,579
Queen Anne's	(497)	(45)	(96)	0	0	(638)	1,196
St. Mary's	(1,418)	(90)	(96)	0	0	(1,603)	3,031
Somerset	0	0	(73)	0	0	(73)	997
Talbot	0	(3)	(73)	0	0	(76)	889
Washington	(1,770)	(208)	(258)	(129)	0	(2,364)	4,499
Wicomico	(1,241)	(27)	(204)	0	0	(1,472)	3,630
Worcester	0	0	(73)	0	0	(73)	1,548
Unallocated	0	(1,435)	0	(75)	(11,400)	(12,910)	0
Total	(\$30,838)	(\$16,110)	(\$11,667)	(\$3,000)	(\$11,400)	(\$73,016)	\$193,850

*The capital budget includes \$6.1 million in bond premiums to be used for the aging schools program.

**Includes quality teacher incentives, school improvement grants, environmental education, math and science initiatives, and the principal fellowship program.

Federal Funds = Restricted - Spec. Ed + Title I

**Budget Reconciliation and Financing Legislation
Cost Shift Distribution by County
Fiscal 2010**

<u>County</u>	<u>Total Cost Allocation</u>
Allegany	\$670,176
Anne Arundel	3,475,571
Baltimore City	3,766,167
Baltimore	4,822,574
Calvert	651,799
Caroline	259,500
Carroll	1,048,139
Cecil	753,033
Charles	1,091,017
Dorchester	345,714
Frederick	1,365,589
Garrett	434,206
Harford	1,515,905
Howard	1,697,908
Kent	199,204
Montgomery	5,479,929
Prince George's	4,654,341
Queen Anne's	381,296
St. Mary's	732,975
Somerset	262,261
Talbot	309,321
Washington	963,210
Wicomico	776,429
* Worcester	1,035,821
Total	\$36,692,086

Source: Department of Budget and Management

We have been advised by the local Board of Education that they oppose the MOE waiver request.

Federal Stimulus Money – Education Effect

Worcester County \$1,531,168

The amount of funding anticipated through the Federal Fiscal Stabilization Act and the American Recovery and Reinvestment act of 2009 should not effect Worcester County local funding on local maintenance of effort. Since the appropriation of these funds to our County will be restricted for Title 1 and Special Education we do not expect these funds to supplant the County maintenance of effort.

Revised Education Funding Plan Fully Funds All State Aid Formulas

Counties will Also Receive Almost \$200 million of Direct Federal Aid in FY 10

GOVERNOR'S PLAN

FY 2010 Revised - GCEI, Supplemental Grant, and Non-Public Placements Restored to Full Funding

Local Unit	Original FY 10 Budget Proposal		TOTAL STATE INVESTMENT		TOTAL STATE and FEDERAL INVESTMENT		
	Direct	Total Aid	\$	Total	Additional Direct Federal Aid*	Total State & Federal Aid	Total Funding Improvement
Alegany	86,109,361	94,130,831	776,660	86,886,021	2,587,452	97,494,943	3,364,112
Anne Arundel	273,394,605	336,023,334	9,980,567	283,375,172	12,784,475	358,788,376	22,765,042
Baltimore City	811,390,703	985,170,447	30,015,055	841,405,758	53,899,302	969,084,804	83,914,358
Baltimore	508,142,798	594,141,507	9,544,488	517,687,286	23,093,248	626,779,243	32,637,736
Calvert	85,254,601	100,417,716	1,989,694	87,244,295	2,224,935	104,632,345	4,214,629
Caroline	42,112,806	46,562,801	899,883	43,012,689	1,208,016	48,670,700	2,107,899
Carroll	139,046,011	162,451,044	3,772,850	142,818,861	3,213,988	169,437,861	6,986,818
Cecil	97,673,962	110,925,090	1,177,192	98,851,154	3,326,287	115,428,569	4,503,479
Charles	149,321,398	170,866,851	2,926,023	152,247,421	4,565,932	178,358,806	7,491,955
Dorchester	29,882,306	33,822,975	736,536	30,618,841	1,216,307	35,775,817	1,952,843
Frederick	201,466,539	234,483,734	5,267,943	206,734,482	5,505,358	245,257,036	10,773,302
Garrett	24,776,496	28,635,240	636,735	25,413,231	1,169,499	30,441,474	1,806,234
Harford	207,328,656	238,906,903	2,883,374	210,212,029	6,143,808	247,934,085	9,027,192
Howard	196,215,678	247,773,267	4,718,461	200,934,139	5,066,440	257,558,168	9,784,901
Kent	10,014,894	12,136,474	350,145	10,365,039	509,929	12,996,549	860,075
Montgomery	449,413,441	599,394,598	26,773,499	476,186,940	23,370,641	649,538,737	50,144,140
Prince George's	871,833,381	985,732,109	41,488,838	913,322,219	30,862,329	1,058,083,276	72,351,167
Queen Anne's	30,765,136	36,543,397	521,497	31,286,633	1,086,466	38,151,360	1,607,963
St. Mary's	92,455,391	105,486,828	2,403,014	94,858,405	2,754,988	110,644,610	5,157,982
Somerset	23,680,500	26,424,327	0	23,680,500	1,336,106	27,760,433	1,336,106
Talbot	10,915,359	14,225,144	10,077	10,925,436	770,126	15,005,347	780,203
Washington	142,431,349	159,012,057	623,435	143,054,784	4,248,359	163,883,850	4,871,794
Wicomico	116,079,433	128,396,313	82,059	116,161,491	3,774,649	132,253,020	3,856,708
Worcester	17,390,518	24,509,111	0	17,390,518	1,531,168	26,040,279	1,531,168 *
Unallocated	23,361,295	23,361,295	4,303,575	27,664,870	-	27,664,870	4,303,575
Total	4,640,456,616	5,399,533,189	151,881,597	4,792,338,214	196,249,769	5,747,664,557	348,131,367

*Over two years, local education agencies will receive about \$993 million of federal funding through Title I, Special Education, and Education Technology grants. This amount reflects the FY 2010 share.



Fully Funding Maryland Schools

Numbers in Millions

	FY 09	FY 10	FY 11	Total
Available Education Revenue - Fiscal Stabilization				721

Fully Fund Education Programs with Federal Dollars

Restore GCEI to 100% Funded in FY 10 & FY 11	88	88		176
Restore and Fully Fund Supplemental Grant	15	15		30
Fully Fund Growth in Teachers Retirement	137	192		329
Fully Fund Thornton Growth in FY 10 and FY 11*	0	56	130	186
	0	296	425	721

Additional State Investments in Education

Restore Non-public Placements to 80% State Share for FY 10 & FY 11**	48	48		96
Make Counties Whole for FY 2009 GCEI Cut	38			38
	38	48	48	134

*Remaining FY 11 growth of \$9 million will be funded with General Funds per original FY 11 budget plan.

**State share will drop to 50% in FY 2012.



FY2010 Summary

Revenue Estimates	\$	175,610,971
Expenditure Estimates		<u>184,932,540</u>
Budget Deficit	\$	(9,321,569)

Budget cuts and Savings to be Determined

- * Adjust County Budget estimates after the State Budget is approved
- * Additional reduction to all County Departments and Agencies
- * Elimination or reduction of other Health & Social Services Categories
- * Reduction of all Grants to others including Towns
- * Elimination of Recreation & culture funds
- * Furlough of County Employees
- * Layoff of County Employees
- * Reduction of Board of Education funding below the Maintenance of Effort