



## BOARD OF COUNTY COMMISSIONERS FREDERICK COUNTY, MARYLAND

Winchester Hall • 12 East Church Street • Frederick, Maryland 21701  
301-600-1100 • FAX: 301-600-1849 • TTY: Use Maryland Relay  
[www.co.frederick.md.us](http://www.co.frederick.md.us)

March 31, 2009

### COMMISSIONERS

Jan H. Gardner  
*President*

David P. Gray  
*Vice President*

Kai J. Hagen

Charles A. Jenkins

John L. Thompson, Jr.

### COUNTY MANAGER'S OFFICE

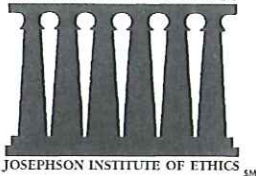
Ronald A. Hart  
*County Manager*

Barry L. Stanton  
*Assistant County Manager*

Joyce M. Grossnickle  
*Administrative Officer*

Robin K. Santangelo  
*Public Information Officer*

### **CHARACTER COUNTS!**



TRUSTWORTHINESS • RESPECT  
RESPONSIBILITY • FAIRNESS  
CARING • CITIZENSHIP

CHARACTER COUNTS! and the Six  
Pillars of Character are service  
marks of the CHARACTER  
COUNTS! Coalition, a project of the  
Josephson Institute of Ethics.  
[www.charactercounts.org](http://www.charactercounts.org)

Maryland State Board of Education  
c/o Nancy Grasmick, State Secretary of Schools  
Secretary Treasurer of Maryland State Board of Education  
200 W. Baltimore Street  
Baltimore, Maryland 21201

Re: Request for Waiver of Maintenance of Effort Requirement

Dear Maryland State Board of Education:

With great reluctance and because of the worsening financial conditions, the Frederick County Board of County Commissioners hereby requests a waiver of the maintenance of effort requirements for FY 2010 as provided in Maryland Annotated Code Education Article § 5-202 and COMAR 13A.02.05.04.

Frederick County has a long history of meeting or exceeding the maintenance of effort requirements. Exhibit 1 shows that during the past ten years the County has provided in excess of \$93 million over that required by maintenance of effort. For FY 2010, however, the County's declining fiscal condition significantly impedes its ability to fund maintenance of effort. As this is written, the State of Maryland has not yet adopted a budget. The County's best current estimates are that State funding to Frederick County for FY 2010 will be at least \$8.2 million less than it was in the FY 2009 State Budget.

The Board of County Commissioners is continuing its preparation of the County's Annual Budget. We are looking at many alternatives to resolve the budget shortfall. We will be exploring possible alternatives that might reduce or eliminate the need for this waiver request. With the April 1 regulatory

deadline for filing this request (COMAR 13A.02.0504A), the Board felt that it had to make this request in a timely fashion. The alternative was to forego the possibility of funding the Frederick County Board of Education ("FCBOE") at less than the maintenance of effort requirement. With the FCBOE budget exceeding half of the County's Annual Budget, the Board needs to maintain the flexibility for the FCBOE to share in the budget shortfall.

Revenue projections for Frederick County show a decrease in revenues of \$37.5 million. This represents a decrease of \$12.35 million in income tax revenues, a decrease of \$6.2 million in highway user revenue, a decrease of \$3.6 million in recordation taxes, a decrease of \$2.5 million in investment income, a decrease of \$6.8 million in other revenue including local jail reimbursement from the state, a decrease in available fund balance of \$20.3 million and an increase of \$14.3 million in real property revenues.

At the same time, County costs are increasing. The County's contribution to the FCBOE will be over half of the County's estimated FY 2010 total budget of \$439.3 million. With an initially projected shortfall for the FY 2010 County Budget of \$47.5 million, all County funded agencies will have to participate in these budget reductions. The County's estimated expenditures for FY 2010 for all County funded agencies except FCBOE are \$265.1 million. This \$265.1 million cannot be expected to bear all of the required reductions. The FCBOE must be part of the FY 2010 budget solution.

Although the County Commissioners have taken some preliminary steps to balance the FY 2010 budget (shown in Exhibit 2), a deficit of \$26.6 million remains. Raising additional revenues in these uncertain economic times is not a realistic option. The County's property tax rate is already comparable with our peer counties (Harford, Carroll), if our fire tax district rate is added to the general property tax rate.

The County's income tax rate is slightly lower than the maximum allowed by state law. Increasing the income tax is not a viable option because:

- 1) there is not enough room under the income tax rate cap to address the entirety of the deficit,
- 2) unemployment has risen in the County from 2.4% last year to 5.9% (February 2009) and still climbing, and
- 3) any change in income tax rate could not take effect until January 1, 2010 and so would produce limited revenues in FY 2010.

The required maintenance of effort payment for Frederick County as calculated by the Maryland State Department of Education is \$220.0 million (Exhibit 3). After careful and thoughtful consideration, the Board of County Commissioners is requesting a waiver of \$9 million from this maintenance of effort requirement. The Board of County Commissioners will make a commitment of \$211.0 million to FCBOE in the FY 2010 County Budget. The County's Current Budget is projected to include numerous contributions not included in the maintenance of effort calculations:

- In-kind expenditures of approximately \$9.2 million
- \$7.1 million funding for FCBOE's OPEB (Other Post Employment Benefits) Trust
- Capital Budget expenditures of \$20.4 million.

The regulations of the Maryland State Board of Education require that certain information be included in this written request (COMAR 13A.02.05.04A(3)). This required information is provided below (with the applicable COMAR language in *italics*).

*(a) The amount the county proposes to appropriate to its school operating budget is \$211.0 million and the amount the county is required to appropriate to meet the maintenance of effort requirement is \$220.0 million.*

**These figures exclude the \$9.2 million of in-kind appropriations, \$7.1 million of OPEB contributions, and \$20.4 million in the Capital Budget.**

*(b) Information detailing the county's projected fiscal condition for the fiscal year the waiver is being requested and the current fiscal year, as well as information regarding the county's revenue stream from property tax, income tax, other taxes, and other revenue streams;*

**See attached Exhibits 5, 6 and 7 for FY 2009, and Exhibits 2 and 4 for FY 2010.**

*(c) If applicable, information regarding statutory prohibitions for raising revenues;*

**Frederick County does not have the statutory authority under its County Commissioner form of government to raise the same revenues as some other counties. Frederick County does not have a cap on the real property tax rate. Under the State constant yield tax legislation, Maryland Annotated Code, Tax Property Article § 6-308, the County's real property tax cannot exceed the constant yield tax rate of 88.4 cents unless all of the procedural requirements of State law are first satisfied. (Exhibit 8) The local income tax rate in Frederick County may not exceed 3.2 % (Maryland Annotated Code, Tax General Article, § 10-106).**

*(d) Copies of the county's three most recent audited financial statements;*

**See attached Exhibits 9, 10 and 11.**

*(e) The county's projected expenditure plan for the fiscal year in which the waiver is requested, as well as the current fiscal year expenditure plan;*

**A copy of the FY 2010 recommended budget is attached as Exhibit 12. In it you will find, as well, the FY 2009 adopted budget. As a note of explanation, the deficit shown for FY 2010 in the budget document was 1) net of actions taken by the Board of County Commissioners up to the release date of that document, and 2) not reflective of subsequent deteriorating revenue projections and expected state budget actions. Exhibits 2, 5, 6, and 7, respectively, provide more up-to-date projections for both FY 2010 and FY 2009.**

*(f) Additional information in support of the waiver request as the county considers necessary.*

**In addition to the information already provided in this request the Board of County Commissioners has aggressively funded a capital program (Exhibit 13) to add, replace, and renovate school buildings. As part of that effort, in May 2007, the County increased the recordation tax rate by \$1 per \$500 to provide an additional funding source dedicated to school construction. Accordingly, the County now has the highest recordation tax rate, and the second highest combined recordation/transfer tax rate in the State. Also included in the County's operating budget is debt service, of which, at June 30, 2008, 56% is for school construction debt. This does not include special revenue supported debt from impact fees and recordation taxes.**

In addition, a News Release dated March 25, 2009 and available on the Maryland State Department of Education website seeks additional information (with the News Release language in italics).

*8) A statement on whether the local board of education supports or opposes the MOE Waiver Request;*

**To the knowledge of the Board of County Commissioners, the FCBOE has not taken a formal vote in support of or in opposition to this MOE Waiver Request. The Board of County Commissioners discussed this MOE Waiver Request in an open public meeting on March 30, 2009. FCBOE President Jean Smith and Superintendent of Schools Linda Burgee were present and participated in this discussion. The FCBOE representatives asked that they continue to be included in the County budget discussions and the BOCC indicated that communications with the FCBOE would continue.**

*(9) The amount of funding anticipated through the Federal Fiscal Stabilization Act and the American Recovery and Reinvestment Act of 2009 and the positive or negative effect of such funding on local maintenance of effort for schools; and*

**Information on anticipated funding from these programs has been received on a piecemeal basis. The funding is limited to use on specific programs. At least some of the funding must be used to supplement and not supplant existing programs. In addition, most stimulus funding is limited to one or 2 years while maintenance of effort continues every year into the future. The Board of County Commissioners does not anticipate that any such funding will be available for local maintenance of effort for schools.**

Some of the exhibits refer to the use of "fund balance". State law does not allow the County to spend this fund balance under any circumstances. (Public Local Law for Frederick County, Frederick County Code § 2-7-1) (Exhibit 14). State law requires that the County maintain a 5% set-aside of "unappropriated undesignated general fund balance." (§ 2-7-1(a)(2)).

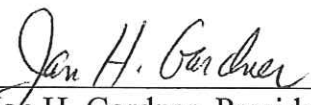
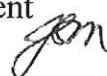
Although this is often referred to colloquially as a “rainy day fund” there is no provision in the law that allows for its use, under any circumstances. Any and all fund balance above this 5% amount for the prior fiscal year shall be appropriated into the current year budget; again, there is no ability to create a true “rainy day fund” that would be available to apply to the budget in years such as this.

The preparation of this year’s Annual Budget has been particularly dynamic. Once the State Budget is adopted, the Board of County Commissioners will have more complete information to make these difficult budget decisions. As conditions continue to change, the Board of County Commissioners anticipates that it will supplement the information included in this request prior to the required public hearing.

Educating the public school children of Frederick County continues to be among the highest priorities of the Board of County Commissioners. We deeply regret that the worsening fiscal conditions require the Board to make this request. We appreciate your consideration and look forward to the opportunity to discuss this with you at the required public hearing (COMAR 13A.02.05.04(B)).

Sincerely,

BOARD OF COUNTY COMMISSIONERS  
FOR FREDERICK COUNTY, MD

By:   
Jan H. Gardner, President 

JHG:JSM/cb

cc: Jean A. Smith, President, Frederick County BOE  
Dr. Linda D. Burgee, Superintendent  
Ronald A. Hart, County Manager

## Exhibits

- 1 History of Funding Above MOE
- 2 FY 2010 General Fund Projections
- 3 FY 2010 Estimated MOE Calculation
- 4 Revenue History & Forecast
- 5 FY 2009 Budgeted Expenditure Summary
- 6 FY 2009 Actual/Projected Expenditure Summary Summary
- 7 FY 2009 General Fund Deficit and Actions Taken
- 8 2009 Constant Yield Tax Rate Certification
- 9 Comprehensive Annual Financial Report for Year Ending June 30, 2006
- 10 Comprehensive Annual Financial Report for Year Ending June 30, 2007
- 11 Comprehensive Annual Financial Report for Year Ending June 30, 2008
- 12 FY 2010 Recommended Budget
- 13 History of Funding BOE Capital Program
- 14 Public Local Law relating to Fund Balance



**Frederick County Appropriations to the  
Frederick County Board of Education  
Actual Appropriation vs. Maintenance of Effort Requirement  
FY 2000 Through FY 2009**

	FY 2009	FY 2008	FY 2007	FY 2006	FY 2005	FY 2004	FY 2003	FY 2002	FY 2001	FY 2000
Appropriation	\$230,412,164	\$218,533,894	\$201,526,097	\$179,303,633	\$166,898,973	\$159,221,942	\$152,185,498	\$143,088,963	\$130,903,130	\$118,027,480
Required MOE Amount	\$218,842,212	\$205,560,326	\$181,028,033	\$170,288,366	\$161,826,228	\$155,972,760	\$147,589,339	\$134,032,770	\$120,263,912	\$111,544,358
\$ over MOE	\$11,569,952	\$12,973,568	\$20,498,064	\$9,015,267	\$5,072,745	\$3,249,182	\$4,596,159	\$9,056,193	\$10,639,218	\$6,483,122
% over MOE	5.3%	6.3%	11.3%	5.3%	3.1%	2.1%	3.1%	6.8%	8.8%	5.8%
\$ over MOE since 2000	\$93,153,470									
% over MOE since 2000	83.5%									
Additional Non-recurring Costs	\$60,000	\$60,000	\$3,854,585	\$3,037,728	\$1,875,700	\$4,377,837	\$100,000	\$1,050,000	\$1,040,800	\$1,376,150

Note #1 The above table illustrates that Frederick County has contributed above the MOE level for each of the last 10 years.

Note #2 In addition, the County has contributed non-recurring costs of \$16,832,600 since 2000 and additional annual in-kind services, that totaled over \$9 million in FY 2009 alone (IT, internal audit, School Health, School Resource Officers, etc).

Note #3 The County has contributed \$13,249,182 towards the BOE's Other Post Employment Benefit Trust for retiree health insurance in FY 2008 and FY 2009.

**FY 2010 General Fund Budget Update as of March 26, 2009**  
(\$ millions)

<u>Revenue Reductions</u>	FY 2009	FY 2010	
	Budget	Projected	
Property Tax	236.9	251.2	- 14.30
Income Tax	163.3	150.9	-12.40
Recordation Tax	13.3	9.7	-3.60
Investment Income	5.0	2.5	-2.50
Highway Users	13.7	7.5	-6.20
Other revenues	13.8	7.0	-6.80
Available Fund Balance	30.8	10.5	-20.30
Revenue Reduction	476.8	439.3	<b>-37.50</b>

<u>Expenditure Increases</u>		
County & BOE OPEB Trust		-7.50
Health Insurance rate increase		-2.00
Other misc. increases		-0.50
Expenditure increases		<b>-10.00</b>

<u>Reduction Actions taken by BOCC since Nov, 18, 2008</u>		
County OPEB Trust (remain at '09 level, vs. planned ramp up)		3.50
BOE OPEB Trust (remain at '09 level, vs. planned ramp up)		4.00
Adjust CIP Pay-Go to approx. 50% of normal level		10.00
Reduce Fleet rates		0.30
Adjust employee Health benefits; phase in higher PPO rates		1.40
Reduce various appropriations to subsidized Enterprise Funds		1.63
County Picnic/Service awards eliminated		0.05
	Total Reductions	<b>20.87</b>
	<b>Remaining Deficit</b>	<b>-26.63</b>

ESTIMATED COUNTY MAINTENANCE OF EFFORT - FY 2010

MSDE  
COMMUNICATION  
DATED  
12/22/2008

COUNTY APPROPRIATION - FY 2009 - CASH APPROPRIATION ONLY	\$221,638,376
ENROLLMENT- STATE AID CALCULATIONS- FY 2009	39,393.50
COUNTY PER PUPIL APPROPRIATION - FY 2009	\$5,626
ENROLLMENT- STATE AID CALCULATIONS- FY 2010 DATED DECEMBER 22, 2008	39,103.75
COUNTY FY 2009 PER PUPIL X FY 2010 ENROLLMENT	\$220,008,177
FY 2010 COUNTY MAINTENANCE OF EFFORT INCREASE	(\$1,630,199)

## Frederick County Revenues

	Actual <u>2006</u>	Actual <u>2007</u>	Actual <u>2008</u>	Projected <u>2009</u>	Projected <u>2010</u>
Property Taxes	181,637,755	195,693,110	216,114,216	236,600,000	251,226,000
% change year to year		7.7%	10.4%	9.5%	6.2%
Local Income Tax	144,199,778	154,536,579	161,633,784	153,229,000	148,358,000
% change year to year		7.2%	4.6%	-5.2%	-3.2%
Other Local Taxes (78% Recordation)	31,155,892	26,333,961	16,942,253	12,232,500	12,427,500
% change year to year		-15.5%	-35.7%	-27.8%	1.6%
Licenses & Permits	831,982	555,708	525,736	470,000	483,000
% change year to year		-33.2%	-5.4%	-10.6%	2.8%
State Grants (77% Highway Users)	16,740,216	17,414,693	16,880,544	15,569,000	8,878,000
% change year to year		4.0%	-3.1%	-7.8%	-43.0%
Service Charges	3,766,588	5,286,041	4,722,172	4,812,791	4,545,400
% change year to year		40.3%	-10.7%	1.9%	-5.6%
Fine & Forfeitures	203,011	177,255	192,115	182,500	187,000
% change year to year		-12.7%	8.4%	-5.0%	2.5%
Investment Earnings	5,786,537	9,278,898	7,737,772	2,700,000	2,500,000
% change year to year		60.4%	-16.6%	-65.1%	-7.4%
Miscellaneous	2,098,034	2,015,631	2,235,248	2,111,360	2,068,500
% change year to year		-3.9%	10.9%	-5.5%	-2.0%
Use of Fund Balance	(16,695,594)	5,850,438	32,191,124	30,793,580	10,458,581
% change year to year					
<b>Total</b>	<b>369,724,199</b>	<b>417,142,315</b>	<b>459,174,964</b>	<b>458,700,730</b>	<b>441,131,981</b>
% change year to year		12.8%	10.1%	-0.1%	-3.8%

Source: Exhibit II-A-5 of the CAFR for 2006-2008, 2009 and 2010 come from budget office's latest projections

**Property Tax** is the only revenue source that has increased since FY 2008.

Frederick County has maintained a \$.936 rate since FY 2007. In 2007, the rate was lowered from \$1.00 to diminish the growing Fund Balance. The County can not legally carry an unappropriated Fund Balance to successive years. The average property tax rate for all counties is \$.932. Frederick County has set a Property Tax rate that equals or exceeds the Constant Yield Property Tax rate in each of the last 3 years.

The County also has a separate Property tax on Fire/rescue services/career staff. Most residents (80%) are levied at a rate of \$.128, while the remainder pay \$.08. Thus the **total Property tax rate is either \$1.016 or \$1.064**. Our peer Counties, Harford and Carroll do not have for Fire/Rescue Taxing Districts or career staff.

**Local Income tax** is projected to be close to FY 2006 levels in FY 2010.

The County's Income Tax rate is 2.96%, which exceeds the average of 2.83% rate for all Counties

**Highway User** revenues are expected to be about 50% of the FY 2007 level.

A \$5.8 million drop is expected for Highway user revenues from the FY 2007 amount.

**Investment Income** is projected at less than 30% of the FY 2007 amount.

**Fund Balance** has dropped from a high of \$43 million in FY 2007 and 2008, inflated by higher than expected Recordation Taxes, to \$10 million available for 2010. We expect no fund balance to be available to help balance the FY 2011 budget.

The **economic climate** in Frederick County and the State of Maryland, are not favorable for instituting tax increases on Property or Income in FY 2010.

Over the last 10 years, **Unemployment rates** that have varied between 1.8% and 3.4% in Frederick County reached 5.9% in January 2009.

With the County facing a possible \$25 million revenue gap, a **\$.094 increase to the property tax rate** would be needed. For a average \$250,000 assessment, a \$.094 property tax increase would mean a **\$235 increased Property Tax bill**. Increasing the **local Income Tax rate** from 2.96% to the maximum rate of 3.20% would generate about \$6.2 million

## Budgeted Expenditures

	FY 2006 ADOPTED	FY 2007 ADOPTED	FY 2008 ADOPTED	FY 2009 ADOPTED
<b>APPROPRIATIONS</b>				
County Departments	117,468,632	133,855,971	141,397,130	143,617,699
Transfer to OPEB Fund - County	-	-	13,764,772	4,356,219
Debt Service	25,384,678	26,462,854	28,420,745	31,070,935
	<b>142,853,310</b>	<b>160,318,825</b>	<b>183,582,647</b>	<b>179,044,853</b>
		12.2%	14.5%	-2.5%
Transfer to Capital Projects Fund	22,642,560	37,720,580	24,022,740	21,300,940
Transfer to Agricultural Preservation Fund	1,062,129	1,070,089	1,009,380	506,964
Transfer to Grants Fund	8,263,447	6,873,806	7,915,852	8,599,320
Transfer to Citizens Care & Rehab. Fund	1,907,223	1,902,283	972,356	2,663,581
Transfer to Montevue Home Fund	1,520,995	1,758,874	1,973,063	2,025,266
Transfer to Voice Services Fund	402,312	141,413	-	-
Transfer to Housing Initiatives Fund	-	1,225,000	1,225,000	-
Transfer to Permitting & Dev. Rev. Fund	989,603	254,611	800,000	804,085
	<b>36,788,269</b>	<b>50,946,656</b>	<b>37,918,391</b>	<b>35,900,156</b>
		38.5%	-25.6%	-5.3%
Board of Education *	189,508,307	205,416,214	222,197,713	230,791,213
Transfer to OPEB Fund - BOE	-	-	6,089,982	7,159,200
	<b>189,508,307</b>	<b>205,416,214</b>	<b>228,287,695</b>	<b>237,950,413</b>
		8.4%	11.1%	4.2%
Frederick Community College	11,604,497	12,527,068	13,653,588	14,696,046
Frederick County Library	6,584,049	7,503,953	8,713,518	9,271,143
<b>TOTAL EXPENDITURES</b>	<b>387,338,432</b>	<b>436,712,716</b>	<b>472,155,839</b>	<b>476,862,611</b>
		12.7%	8.1%	1.0%

\* Allocation to Board of Education includes one-time and in-kind contributions

Source: Summary of the Approved Operating & Capital Budgets

## Actual Expenditures

APPROPRIATIONS	FY 2006 ACTUAL	FY 2007 ACTUAL	FY 2008 ACTUAL	FY 2009 PROJECTED
County Departments	108,906,843	119,667,144	127,265,070	135,517,699
Transfer to OPEB Fund - County	-	-	11,240,900	4,356,219
Debt Service	18,214,136	25,036,064	28,348,145	30,870,935
	<b>127,120,979</b>	<b>144,703,208</b>	<b>166,854,115</b>	<b>170,744,853</b>
		13.8%	15.3%	2.3%
Transfer to Capital Projects Fund	23,291,840	38,299,420	24,449,856	16,984,940
Transfer to Agricultural Preservation Fund	1,063,784	1,071,578	1,011,385	506,964
Transfer to Grants Fund	6,906,776	5,712,523	6,695,738	8,599,320
Transfer to Citizens Care & Rehab. Fund	1,933,970	1,960,016	3,249,091	2,663,581
Transfer to Montevue Home Fund	1,545,848	1,767,962	2,138,475	2,025,266
Transfer to Voice Services Fund	402,312	141,413	62,596	-
Transfer to Housing Initiatives Fund	458,940	1,225,000	1,225,000	-
Transfer to Permitting & Dev. Rev. Fund	1,011,540	213,280	974,381	404,085
Transfer to Fire & Rescue	-	655,355	873,017	-
Transfer to Fleet Services	1,260,819	655,355	873,017	(1,000,000)
Transfer to Solid Waste/Water & Sewer	1,650,000	-	450,548	-
Transfer to Fire Loan Fund	-	-	-	(400,000)
	<b>39,525,829</b>	<b>51,701,902</b>	<b>42,003,104</b>	<b>29,784,156</b>
		30.8%	-18.8%	-29.1%
Board of Education *	184,882,852	200,803,851	221,487,240	229,791,213
Transfer to OPEB Fund - BOE	-	-	6,089,982	7,159,200
	<b>184,882,852</b>	<b>200,803,851</b>	<b>227,577,222</b>	<b>236,950,413</b>
		8.6%	13.3%	4.1%
Frederick Community College	11,580,560	12,425,327	13,587,219	14,696,046
Frederick County Library	6,613,979	7,508,026	9,153,304	8,971,143
<b>TOTAL EXPENDITURES</b>	<b>369,724,199</b>	<b>417,142,314</b>	<b>459,174,964</b>	<b>461,146,611</b>
		12.8%	10.1%	0.4%

\* Allocation to Board of Education includes one-time and in-kind contributions

\*\* FY09 Projected total has not been adjusted yet to reflect an unresolved projected deficit of \$2.5 million

Source for FY06-08: Exhibit II-A-7 in the CAFR

## FY 2009 General Fund Deficit Reductions

March 26, 2009

<u>Revenues (in millions)</u>	Budget	March 24 Projection	Total Variance
Property Tax (net)	236.9	236.6	-0.3
Income Tax	163.3	153.3	-10.0
Recordation Tax	13.3	9.5	-3.8
Highway Users	13.7	12.0	-1.7
Investment Income	5.0	2.7	-2.3
Revenue Shortfall estimate	432.2	414.1	<b>-18.1 million \$</b>

### Board Actions to resolve deficit

Projected expenditure reductions in County agencies	5.0
Freeze vacant positions	2.0
Library Fund return of Fund Balance	0.3
Excess Balance remaining/returned from Oakdale HS Capital Project	0.6
Reduce appropriation to Permitting Fund	0.4
Reduce Fire Loan Fund reserve	0.4
Recognize increased ICE (federal immigration enforcement) recoveries	0.1
Fuel Contingency reduction	0.2
Assume Fuel Conservation Savings	0.2
Excess Balance remaining/returned from Linganore HS and W. Frederick	
MS Capital Projects	1.4
Debt Service reduction	0.2
BOE self insurance loan return	1.0
Pavement management balance from 2008-CIP	1.2
Fleet Fund return of Fund Balance	1.0
Closed CIP projects	1.1
Move ALS from Gen. Fund to Fire Tax District	0.6
<b>Total Reductions</b>	<b>15.6 million \$</b>
<b>Remaining Deficit</b>	<b>-2.5 million \$</b>

## State of Maryland

Department of Assessments and Taxation

February 11, 2009

## 2009 Constant Yield Tax Rate Certification

Taxing authority: Frederick  
County

1	1-Jul-2008	Gross assessable real property base	\$	29,717,415,988
2	1-Jul-2008	Homestead Tax Credit	-	<u>5,216,290,935</u>
3	1-Jul-2008	Net assessable real property base		24,501,125,053
4	1-Jul-2008	Actual local tax rate (per \$100)	x	<u>0.936</u>
5	1-Jul-2008	Potential revenue	\$	229,330,530
6	1-Jul-2009	Estimated assessable base	\$	31,853,900,041
7	1-Jan-2009	Half year new construction	-	148,708,433
8	1-Jul-2009	Estimated full year new construction*	-	150,000,000
9	1-Jul-2009	Estimated abatements and deletions**	-	<u><u>5,605,456,133</u></u>
10	1-Jul-2009	Net assessable real property base	\$	25,949,735,475

11	1-Jul-2008	Potential revenue	\$	229,330,530
12	1-Jul-2009	Net assessable real property base	÷	25,949,735,475
13	1-Jul-2009	Constant yield tax rate	\$	<u>0.884</u>

Certified by

  
 Director

\* Includes one-quarter year new construction where applicable.

\*\*Actual + estimated as of July 1, 2009, including Homestead Tax Credit.

CYTR #1



**FREDERICK COUNTY, MARYLAND  
SUMMARY OF THE RECOMMENDED  
OPERATING & CAPITAL BUDGETS  
FISCAL YEAR 2010**



**BOARD OF COUNTY COMMISSIONERS**

**Jan H. Gardner, President  
David P. Gray, Vice President  
Kai J. Hagen  
Charles A. Jenkins  
John L. Thompson, Jr.**

March 2009

**FREDERICK COUNTY, MARYLAND  
FISCAL YEAR 2010  
OPERATING BUDGETS  
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**FREDERICK COUNTY, MARYLAND  
OPERATING BUDGET CALENDAR  
MARCH - JUNE**

<u>DATE</u>	<u>ACTION</u>
March 16, 2009 (Monday)	BOCC (Admin. Business) _ Budget Reviews 9:00-4:00
March 30, 31, Apr. 1, 2, 2009 (Monday – Thursday)	BOCC (Admin. Business) – Budget Reviews 8:30-4:00
April 7, 8, 9, 2009 (Tuesday – Thursday)	BOCC (Admin. Business) – Operating Budget Tue-PM, Wed-All Day, Thurs-PM
April 14, 2009 (Tuesday)	BOCC (Admin. Business) – Constant Yield Tax Rate
April 17, 2009 (Friday)	Advertisement - Constant Yield Tax Rate Hearing
April 24, 2009 (Friday)	Release BOCC Proposed Operating Budget
<b>May 5, 2009</b> (Tuesday)	<b>7:00 PM</b> <b>Public Hearing – Constant Yield Property Tax Rate; Public Hearing – FY 2010 BOE Operating Budget <u>only</u> (Walkersville High School)</b>
<b>May 7, 2009</b> (Thursday)	<b>7:00 PM</b> <b>Public Hearing – Special Taxing District Rates, Other Fees &amp; Charges; Public Hearing – FY 2010 Operating Budget (excluding BOE Operating Budget) – Winchester Hall</b>
May 14, 2009 (Thursday)	BOCC (Admin. Business) – Operating Budget
<b>May 19, 2009</b> (Tuesday)	<b>7:00 PM</b> <b>Adopt Property Tax Rate, Special Taxing District Rates, Other Fees &amp; Charges</b>
May 20, 21, 22, 2009 (Wed, Thurs, Fri.)	BOCC (Admin. Business) – Operating Budget
May 26, 2009 (Tuesday)	BOCC (Admin. Business)-finalize Operating Budget (as necessary)
<b>June 2, 2009</b> (Tuesday)	<b>7:00 PM</b> <b>Adopt FY 2010 Operating Budget</b>

**FREDERICK COUNTY, MARYLAND  
RECOMMENDED BUDGET  
GENERAL FUND SUMMARY  
FISCAL YEAR 2010**

	<u>FY 2010 RECOMMENDED</u>	<u>FY 2009 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
<b>REVENUE</b>				
Property Taxes	251,225,931	236,869,380	14,356,551	6.06%
Local Income Tax	162,167,000	163,282,000	(1,115,000)	-0.68%
Other Local Taxes	12,427,500	16,076,000	(3,648,500)	-22.70%
Licenses & Permits	483,000	470,000	13,000	2.77%
State Grants	14,905,210	17,265,000	(2,359,790)	-13.67%
Service Charges	4,545,047	4,812,791	(267,744)	-5.56%
Fines & Forfeitures	187,000	182,500	4,500	2.47%
Investment Earnings	2,500,000	5,000,000	(2,500,000)	-50.00%
Miscellaneous	2,113,660	2,111,360	2,300	0.11%
<b>TOTAL REVENUE</b>	<b>450,554,348</b>	<b>446,069,031</b>	<b>4,485,317</b>	<b>1.01%</b>
<b>BUDGETED USE OF FUND BALANCE</b>				
-Audited FY2007	10,458,581	29,541,453	(19,082,872)	-64.60%
-LOSAP	0	300,000	(300,000)	-100.00%
-Snow Removal reserve	0	952,127	(952,127)	-100.00%
<b>TOTAL Budgeted Use of Fund Balance</b>	<b>10,458,581</b>	<b>30,793,580</b>	<b>(20,334,999)</b>	<b>-66.04%</b>
<b>TOTAL ALL SOURCES</b>	<b>461,012,929</b>	<b>476,862,611</b>	<b>(15,849,682)</b>	<b>-3.32%</b>
<b>APPROPRIATIONS</b>				
County Departments	143,402,728	143,617,699	(214,971)	-0.15%
Board of Education	230,963,772	230,791,213	172,559	0.07%
Frederick Community College	14,696,046	14,696,046	0	0.00%
Frederick County Library	9,314,514	9,271,143	43,371	0.47%
Debt Service	31,587,611	31,070,935	516,676	1.66%
Transfer to Capital Projects Fund	12,494,410	21,300,940	(8,806,530)	-41.34%
Transfer to Agricultural Preservation Fund	505,931	506,964	(1,033)	-0.20%
Transfer to Citizens Care & Rehab. Fund	2,487,201	2,663,581	(176,380)	-6.62%
Transfer to Montevue Home Fund	2,054,342	2,025,266	29,076	1.44%
Transfer to Grants Fund	8,814,800	8,599,320	215,480	2.51%
Transfer to OPEB Fund - County	4,462,502	4,356,219	106,283	2.44%
Transfer to OPEB Fund - BOE	7,159,200	7,159,200	0	0.00%
Transfer to Permitting & Dev. Rev. Fund	400,000	804,085	(404,085)	-50.25%
<b>SUB-TOTAL APPROPRIATIONS</b>	<b>468,343,057</b>	<b>476,862,611</b>	<b>(8,519,554)</b>	<b>-1.79%</b>
<b>DEFICIT</b>	<b>(7,330,128)</b>	<b>0</b>	<b>(7,330,128)</b>	
<b>TOTAL APPROPRIATIONS</b>	<b>461,012,929</b>	<b>476,862,611</b>	<b>(15,849,682)</b>	<b>-3.32%</b>

**FREDERICK COUNTY, MARYLAND  
RECOMMENDED BUDGET  
GENERAL FUND REVENUE  
FISCAL YEAR 2010**

	FY 2010 RECOMMENDED	FY 2009 ADOPTED	\$ CHANGE	% CHANGE
<b>LOCAL PROPERTY TAXES</b>				
Real Estate Taxes	296,500,000	279,080,782	17,419,218	6.24%
Tax Credit - Homestead	(52,467,069)	(49,722,402)	(2,744,667)	-5.52%
Public Utilities Tax	7,700,000	8,000,000	(300,000)	-3.75%
Payment in Lieu of Taxes	50,000	50,000	0	0.00%
Interest on Taxes	1,785,000	1,700,000	85,000	5.00%
Tax Credit - Historic District	(75,000)	(75,000)	0	0.00%
Tax Credit - Income Based	(2,750,000)	(2,500,000)	(250,000)	-10.00%
Tax Credit - State Reimbursement	2,750,000	2,500,000	250,000	10.00%
Discount of Taxes	(1,365,000)	(1,300,000)	(65,000)	-5.00%
Tax Sales Rev. & Exp.	53,000	50,000	3,000	6.00%
Tax Credit - Ag Land/Bldg	(855,000)	(814,000)	(41,000)	-5.04%
Tax Credit-Income Based-County Supp	(100,000)	(100,000)	0	0.00%
<b>TOTAL PROPERTY TAXES</b>	<b>251,225,931</b>	<b>236,869,380</b>	<b>14,356,551</b>	<b>6.06%</b>
<b>LOCAL INCOME TAX</b>	<b>162,167,000</b>	<b>163,282,000</b>	<b>(1,115,000)</b>	<b>-0.68%</b>
<b>OTHER LOCAL TAXES</b>				
Admissions Tax	800,000	893,000	(93,000)	-10.41%
Recordation Taxes-Deeds	7,468,000	8,750,000	(1,282,000)	-14.65%
911 Fees - Local	1,758,000	1,850,000	(92,000)	-4.97%
Trailer Tax	83,000	82,000	1,000	1.22%
Security Int. Filing Fee	1,000	1,000	0	0.00%
Recordation Taxes-Financing	2,317,500	4,500,000	(2,182,500)	-48.50%
<b>TOTAL OTHER LOCAL TAXES</b>	<b>12,427,500</b>	<b>16,076,000</b>	<b>(3,648,500)</b>	<b>-22.70%</b>
<b>LICENSES &amp; PERMITS</b>				
Traders License	208,000	204,000	4,000	1.96%
Beer Wine Liq. Lics.	220,000	212,000	8,000	3.77%
Animal Licenses	32,000	31,000	1,000	3.23%
Marriage Licenses	14,000	14,000	0	0.00%
Liquor License Fee	9,000	9,000	0	0.00%
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>483,000</b>	<b>470,000</b>	<b>13,000</b>	<b>2.77%</b>
<b>STATE GRANTS</b>				
Dept of Natural Resources	84,000	84,000	0	0.00%
Maryland State Police	1,025,000	1,025,000	0	0.00%
MD State Police Fire (Amoss)	360,000	360,000	0	0.00%
Public Safety & Corrections Svcs	1,400,000	2,100,000	(700,000)	-33.33%
MD Dept of Transportation	12,036,210	13,696,000	(1,659,790)	-12.12%
<b>TOTAL STATE GRANTS</b>	<b>14,905,210</b>	<b>17,265,000</b>	<b>(2,359,790)</b>	<b>-13.67%</b>

**FREDERICK COUNTY, MARYLAND  
RECOMMENDED BUDGET  
GENERAL FUND REVENUE  
FISCAL YEAR 2010**

	<b>FY 2010 RECOMMENDED</b>	<b>FY 2009 ADOPTED</b>	<b>\$ CHANGE</b>	<b>% CHANGE</b>
<b>SERVICE CHARGES</b>				
Court Costs, Fees and Charges	2,300	2,300	0	0.00%
P & Z Map/Plat Sales	500	500	0	0.00%
P & Z Publications	500	2,700	(2,200)	-81.48%
P & Z Rezoning	16,000	15,500	500	3.23%
P & Z Appeals Board Fees	25,000	30,000	(5,000)	-16.67%
P & Z WS Text Amend Fees	25,000	40,000	(15,000)	-37.50%
GIS Data Sales	5,000	3,000	2,000	66.67%
Zoning Verification Letters	5,000	5,000	0	0.00%
Election Voters Lists	1,000	1,000	0	0.00%
Internal Audit Collections	5,000	0	5,000	
Tax Status Reports	75,000	75,000	0	0.00%
Transit Fares	7,500	7,500	0	0.00%
JTA FCC Contract Income	10,000	10,000	0	0.00%
JTA FCC Commissions	60,000	60,000	0	0.00%
Hotel Tax Admin Fees	26,000	42,000	(16,000)	-38.10%
CDA Admin Fees	15,000	15,000	0	0.00%
Sheriff's Fees	15,000	15,000	0	0.00%
Alt/Sent Admin Fees	25,000	25,000	0	0.00%
PADDD Alt/Sent Admin Fees	4,000	4,000	0	0.00%
Animal Control Collections	70,000	70,000	0	0.00%
Animal Control Medical Receipt	3,000	3,000	0	0.00%
Fire/Rescue Inspection/Review Fees	8,500	5,000	3,500	70.00%
False Alarm Fees	0	205,000	(205,000)	-100.00%
Roads/Streets Inspections	175,000	175,000	0	0.00%
Mental Health Self-Pay Fees	20,000	24,000	(4,000)	-16.67%
Mental Health Third- Party Fees	248,549	200,000	48,549	24.27%
Mental Health Medicaid Fees	430,000	385,000	45,000	11.69%
Mental Health Medicare Fees	100,000	120,000	(20,000)	-16.67%
Mental Health Other Fees	44,451	60,000	(15,549)	-25.92%
Mental Health Bad Debt Collections	7,000	1,000	6,000	600.00%
FCDC Collections-Audiology	3,000	3,000	0	0.00%
FCDC Collections-Occup. Therapy	20,000	20,000	0	0.00%
FCDC Collections-Physical Therapy	20,000	20,000	0	0.00%
Scott Key Ctr Day Prog Fees	860,000	840,641	19,359	2.30%
Scott Key Ctr Suppt Emp Fees	492,000	492,000	0	0.00%
Nursing Fees	20,000	20,000	0	0.00%
Health Department Self-Pay Fees	337,000	370,000	(33,000)	-8.92%
Health Department Third-Party Fees	340,000	350,000	(10,000)	-2.86%
Health Department Medicaid Fees	12,000	10,050	1,950	19.40%
Health Department Other Fees	122,617	224,140	(101,523)	-45.29%
Health Department Bad Debt Collections	500	500	0	0.00%
Health Department Case Management	36,630	39,960	(3,330)	-8.33%

**FREDERICK COUNTY, MARYLAND  
RECOMMENDED BUDGET  
GENERAL FUND REVENUE  
FISCAL YEAR 2010**

	<b>FY 2010 RECOMMENDED</b>	<b>FY 2009 ADOPTED</b>	<b>\$ CHANGE</b>	<b>% CHANGE</b>
<b>SERVICE CHARGES (Con't)</b>				
Class Tuition	120,000	120,000	0	0.00%
Day Camp Tuition	135,000	135,000	0	0.00%
Fountain Rock Fees	30,000	30,000	0	0.00%
Recreation Center Program Rev	350,000	350,000	0	0.00%
Museum Fees	35,000	35,000	0	0.00%
Ballfield Fees	22,000	21,000	1,000	4.76%
Court Papers Reimbursements	160,000	130,000	30,000	23.08%
<b>TOTAL SERVICE CHARGES</b>	<b>4,545,047</b>	<b>4,812,791</b>	<b>(267,744)</b>	<b>-5.56%</b>
<b>FINES AND FORFEITURES</b>				
Court Fines	79,000	75,000	4,000	5.33%
Alcohol Code Violation Fines	5,000	5,000	0	0.00%
Zoning Fines	3,000	2,500	500	20.00%
Fines-False Alarms	100,000	100,000	0	0.00%
<b>TOTAL FINES /FORFEITURES</b>	<b>187,000</b>	<b>182,500</b>	<b>4,500</b>	<b>2.47%</b>
<b>INVESTMENT EARNINGS</b>				
Investment Earnings	2,500,000	5,000,000	(2,500,000)	-50.00%
<b>TOTAL INVESTMENT EARNINGS</b>	<b>2,500,000</b>	<b>5,000,000</b>	<b>(2,500,000)</b>	<b>-50.00%</b>
<b>MISCELLANEOUS</b>				
Rent - Court House Multi Complex	641,000	610,000	31,000	5.08%
Rent - Animal Health Lab	126,000	120,000	6,000	5.00%
Rent - Central Booking	3,000	3,000	0	0.00%
Rent - Recreation Center	42,000	42,000	0	0.00%
Rent - Park Facilities	56,000	53,000	3,000	5.66%
Rent - Libertytown Park	1,160	1,160	0	0.00%
Rent - LEC	236,000	236,000	0	0.00%
Rent - Scholl's Lane	210,000	210,000	0	0.00%
Rent/Parking - Courthouse	1,000	700	300	42.86%
Rent - Carroll Creek Park Deck	6,000	5,300	700	13.21%
Misc. Parking Revenue	30,000	24,000	6,000	25.00%
Rent - Carroll Crk/Montevue Park	1,000	500	500	100.00%
Rent - Catoctin Creek Park	1,000	1,200	(200)	-16.67%
Rent - Rosehill Tenant	7,200	7,200	0	0.00%
Rent - Urbana Farm	7,800	7,800	0	0.00%
Rent - Utica Park	4,000	4,000	0	0.00%
Rent - Old National Pike Park	1,700	1,700	0	0.00%
Rent - Urbana Crop Land	500	500	0	0.00%
Rent - Urbana Park	200	200	0	0.00%
Rent - Rocky Ridge Park	600	600	0	0.00%
Rent - Robin Meadows Park	500	500	0	0.00%

**FREDERICK COUNTY, MARYLAND  
RECOMMENDED BUDGET  
GENERAL FUND REVENUE  
FISCAL YEAR 2010**

	<b>FY 2010 RECOMMENDED</b>	<b>FY 2009 ADOPTED</b>	<b>\$ CHANGE</b>	<b>% CHANGE</b>
<b>MISCELLANEOUS (Con't)</b>				
Collection Charges NFS	7,000	7,000	0	0.00%
Misc Vending Machines	22,000	22,000	0	0.00%
Tax Collection Auto Tag Recovery	4,000	4,000	0	0.00%
Misc Pay Phone Commissions	86,000	131,000	(45,000)	-34.35%
Unanticipated Revenues	500,000	500,000	0	0.00%
Miscellaneous Revenues	100,000	100,000	0	0.00%
Interest Income (misc loans, assessments)	5,000	5,000	0	0.00%
ATM Revenues	3,000	3,000	0	0.00%
Sales of General Fixed Assets	10,000	10,000	0	0.00%
<b>TOTAL MISCELLANEOUS</b>	<b>2,113,660</b>	<b>2,111,360</b>	<b>2,300</b>	<b>0.11%</b>
 <b>TOTAL REVENUE</b>	 <b>450,554,348</b>	 <b>446,069,031</b>	 <b>4,485,317</b>	 <b>1.01%</b>
 <b>BUDGETED USE OF FUND BALANCE</b>				
-Audited FY2007	10,458,581	29,541,453	(19,082,872)	-64.60%
-LOSAP	0	300,000	(300,000)	-100.00%
-Snow Removal reserve	0	952,127	(952,127)	-100.00%
<b>TOTAL Budgeted Use of Fund Balance</b>	<b>10,458,581</b>	<b>30,793,580</b>	<b>(20,334,999)</b>	<b>-66.04%</b>
 <b>TOTAL ALL SOURCES</b>	 <b>461,012,929</b>	 <b>476,862,611</b>	 <b>(15,849,682)</b>	 <b>-3.32%</b>



**FREDERICK COUNTY, MARYLAND**  
**RECOMMENDED TAX RATES**  
 (Per \$100 of Assessed Value)  
**FISCAL YEAR 2010**

	<u>FY2010</u>	<u>FY2009</u>
<b>General Real Property Tax</b>	\$0.936	\$0.936
<b>Special Taxing Districts</b>		
Urban Fire & Rescue	\$0.128	\$0.128
Suburban Fire & Rescue	0.080	0.080
Braddock Heights Electric Lighting	0.006	0.006
Libertytown Electric Lighting District	0.013	0.013
New Addition Electric Lighting District	0.007	0.007
<b>Public Utility Tax</b>	\$2.3400	\$2.3400
<b>Railroad Public Utility Tax</b>	\$0.936	\$0.936
<b>Recordation Tax</b>	\$6.00/\$500 of consideration	\$6.00/\$500 of consideration
<b>911 Fees</b>	\$0.75/line	\$0.75/line
<b>Income Tax</b>	2.96%	2.96%

**FREDERICK COUNTY, MARYLAND  
RECOMMENDED BUDGET  
GENERAL FUND OPERATING APPROPRIATION  
FISCAL YEAR 2010**

DEPARTMENT	FY 2010 RECOMMENDED	FY 2009 ADOPTED	\$ CHANGE	% CHANGE
<b>ADMINISTRATION:</b>				
Board of County Commissioners	706,966	715,448	(8,482)	-1.19%
County Manager	1,287,404	1,244,108	43,296	3.48%
County Attorney	927,757	925,960	1,797	0.19%
Ethics Commission	441	441	0	0.00%
Human Resources	975,382	969,469	5,913	0.61%
<b>TOTAL</b>	<b>3,897,950</b>	<b>3,855,426</b>	<b>42,524</b>	<b>1.10%</b>
<b>ECONOMIC DEVELOPMENT:</b>				
Office of Economic Development	1,033,685	1,030,521	3,164	0.31%
Workforce Development	661,142	681,425	(20,283)	-2.98%
<b>TOTAL</b>	<b>1,694,827</b>	<b>1,711,946</b>	<b>(17,119)</b>	<b>-1.00%</b>
<b>INTERAGENCY INFORMATION TECHNOLOGIES:</b>				
I.I.T.	7,906,191	7,383,734	522,457	7.08%
I.I.T. In-Kind	(1,007,543)	(1,007,543)	0	0.00%
GIS	766,536	777,255	(10,719)	-1.38%
<b>TOTAL</b>	<b>7,665,184</b>	<b>7,153,446</b>	<b>511,738</b>	<b>7.15%</b>
<b>FINANCE:</b>				
Accounting	2,460,161	2,448,535	11,626	0.47%
Risk Management	372,522	371,637	885	0.24%
Budget	515,204	509,898	5,306	1.04%
Purchasing	928,538	917,258	11,280	1.23%
Treasurer	1,037,675	1,028,614	9,061	0.88%
<b>TOTAL</b>	<b>5,314,100</b>	<b>5,275,942</b>	<b>38,158</b>	<b>0.72%</b>
<b>JUDICIAL:</b>				
Circuit Court	1,057,232	1,064,155	(6,923)	-0.65%
Circuit Court Master	14,265	17,264	(2,999)	-17.37%
Grand Jury	87,989	87,623	366	0.42%
Other Legal	500	500	0	0.00%
Orphan's Court	27,212	27,219	(7)	-0.03%
<b>TOTAL</b>	<b>1,187,198</b>	<b>1,196,761</b>	<b>(9,563)</b>	<b>-0.80%</b>
<b>STATE'S ATTORNEY:</b>				
State's Attorney	5,211,872	5,215,401	(3,529)	-0.07%
<b>TOTAL</b>	<b>5,211,872</b>	<b>5,215,401</b>	<b>(3,529)</b>	<b>-0.07%</b>

**FREDERICK COUNTY, MARYLAND  
RECOMMENDED BUDGET  
GENERAL FUND OPERATING APPROPRIATION  
FISCAL YEAR 2010**

DEPARTMENT	FY 2010 RECOMMENDED	FY 2009 ADOPTED	\$ CHANGE	% CHANGE
<b>SHERIFF:</b>				
Administration	1,081,410	1,141,541	(60,131)	-5.27%
Operations	22,330,098	22,102,580	227,518	1.03%
School Resource Officer In-Kind	(1,399,048)	(1,379,447)	19,601	1.42%
Courthouse Security	1,624,861	1,604,397	20,464	1.28%
School Crossing Guard	244,392	247,233	(2,841)	-1.15%
School Crossing Guard In-Kind	(244,392)	(247,233)	(2,841)	-1.15%
Adult Detention Center	12,765,955	13,013,002	(247,047)	-1.90%
ADC Central Booking Unit	373,130	354,966	18,164	5.12%
Alternative Sentencing	793,737	781,282	12,455	1.59%
Work Release Center	2,806,696	2,538,985	267,711	10.54%
<b>TOTAL</b>	<b>40,376,839</b>	<b>40,157,306</b>	<b>219,533</b>	<b>0.55%</b>
<b>FIRE &amp; RESCUE SERVICES:</b>				
Director	451,223	449,052	2,171	0.48%
Fire Services	885,567	947,372	(61,805)	-6.52%
Training & Emergency Medical Services	328,277	343,108	(14,831)	-4.32%
Fire Marshal	556,117	551,845	4,272	0.77%
Volunteer Fire/Rescue	5,475,903	5,575,983	(100,080)	-1.79%
Advanced Life Support	517,367	548,946	(31,579)	-5.75%
<b>TOTAL</b>	<b>8,214,454</b>	<b>8,416,306</b>	<b>(201,852)</b>	<b>-2.40%</b>
<b>EMERGENCY MANAGEMENT:</b>				
Director	282,338	280,447	1,891	0.67%
Emergency Communications	4,834,601	4,767,576	67,025	1.41%
Emergency Preparedness	636,669	624,301	12,368	1.98%
<b>TOTAL</b>	<b>5,753,608</b>	<b>5,672,324</b>	<b>81,284</b>	<b>1.43%</b>
<b>ANIMAL CONTROL:</b>				
Animal Control	1,667,431	1,617,173	50,258	3.11%
<b>TOTAL</b>	<b>1,667,431</b>	<b>1,617,173</b>	<b>50,258</b>	<b>3.11%</b>
<b>PLANNING:</b>				
Planning & Zoning	2,238,852	2,330,715	(91,863)	-3.94%
P & Z Board of Appeals	11,622	11,625	(3)	-0.03%
<b>TOTAL</b>	<b>2,250,474</b>	<b>2,342,340</b>	<b>(91,866)</b>	<b>-3.92%</b>
<b>PUBLIC WORKS:</b>				
Administration	406,539	403,387	3,152	0.78%
Highway Operations	13,693,323	13,289,237	404,086	3.04%
Transportation Engineering	1,593,009	1,579,316	13,693	0.87%
Program Development/Management	505,685	502,145	3,540	0.70%
Construction Management	3,538,104	3,515,201	22,903	0.65%
NPDES	659,047	643,237	15,810	2.46%
Project Management	1,119,907	1,106,212	13,695	1.24%
Public Works Salary Recovery	(2,586,475)	(2,568,819)	17,656	0.69%
<b>TOTAL</b>	<b>18,929,139</b>	<b>18,469,916</b>	<b>459,223</b>	<b>2.49%</b>

**FREDERICK COUNTY, MARYLAND  
RECOMMENDED BUDGET  
GENERAL FUND OPERATING APPROPRIATION  
FISCAL YEAR 2010**

DEPARTMENT	FY 2010 RECOMMENDED	FY 2009 ADOPTED	\$ CHANGE	% CHANGE
<b>PARKS AND RECREATION:</b>				
Parks and Recreation	5,395,235	5,284,971	110,264	2.09%
TOTAL	5,395,235	5,284,971	110,264	2.09%
<b>MANAGEMENT SERVICES:</b>				
Administration	311,911	307,225	4,686	1.53%
General Services	1,083,862	971,554	112,308	11.56%
General Services Recoveries	(890,000)	(770,000)	120,000	15.58%
Building Maintenance	8,971,310	8,718,242	253,068	2.90%
Facility Services	3,029,204	2,948,404	80,800	2.74%
Postage Recovery	(320,000)	(290,071)	29,929	10.32%
Management Services In-Kind	(804,578)	(845,215)	(40,637)	-4.81%
TOTAL	11,381,709	11,040,139	341,570	3.09%
<b>HEALTH SERVICES:</b>				
Health Administration	118,268	119,010	(742)	-0.62%
Health Core Services	3,096,427	3,242,330	(145,903)	-4.50%
School Health Program	5,661,004	5,636,094	24,910	0.44%
School Health Program In-Kind	(5,641,004)	(5,616,094)	24,910	0.44%
Mental Health Program	1,380,517	1,382,545	(2,028)	-0.15%
Detention Center-Substance Abuse	132,572	132,572	0	0.00%
Fred. Co. Developmental Center	3,773,932	3,721,439	52,493	1.41%
Fred. Co. Developmental Center In-Kind	(1,594,996)	(1,464,107)	130,889	8.94%
Scott Key Center	3,015,468	3,019,752	(4,284)	-0.14%
Sub-Total	9,942,188	10,173,541	(231,353)	-2.27%
Deinstitutionalization	11,514	11,514	0	0.00%
TOTAL	9,953,702	10,185,055	(231,353)	-2.27%
<b>TRANSIT:</b>				
Transit	182,302	205,921	(23,619)	-11.47%
TOTAL	182,302	205,921	(23,619)	-11.47%
<b>CITIZEN'S SERVICES:</b>				
<b>COUNTY AGENCIES</b>				
Citizens Services Administration	363,866	348,943	14,923	4.28%
Department of Aging	449,556	444,427	5,129	1.15%
Family Partnership	314,022	312,394	1,628	0.52%
Head Start	56,870	55,951	919	1.64%
Housing	392,458	385,903	6,555	1.70%
Human Relations	151,641	151,079	562	0.37%
Human Relations Commission	15,457	15,957	(500)	-3.13%
Office of Children and Families	147,978	162,978	(15,000)	-9.20%
Child Advocacy Center	296,428	297,930	(1,502)	-0.50%
Sub-Total	2,188,276	2,175,562	12,714	0.58%
Extension Service	362,395	349,154	13,241	3.79%
Sub-Total CS County Agencies	2,550,671	2,524,716	25,955	1.03%

**FREDERICK COUNTY, MARYLAND**  
**RECOMMENDED BUDGET**  
**GENERAL FUND OPERATING APPROPRIATION**  
**FISCAL YEAR 2010**

DEPARTMENT	FY 2010 RECOMMENDED	FY 2010 REQUESTED	FY 2009 ADOPTED	\$ CHANGE	% CHANGE
<b>GRANT-IN-AID AGENCIES: COMMITTEE RECOMMENDED ONLY</b>					
Advocates for the Homeless	25,000	25,000	25,000	0	0.00%
Alzheimers Association	13,000	17,000	13,000	0	0.00%
American Red Cross	18,500	50,000	0	18,500	
ARC of Frederick County	39,000	39,000	39,000	0	0.00%
Big Brothers/Big Sisters	0	90,000	23,646	(23,646)	-100.00%
Cakes for Cause	22,741	61,462	0	22,741	
Cubs	0	10,806	0	0	
Daybreak Adult Daycare	28,750	40,000	28,750	0	0.00%
Emmitsburg Early Learning Center	30,000	35,000	30,000	0	0.00%
FCC	0	10,000	0	0	
Goodwill	22,063	59,629	0	22,063	
Heartly House	47,210	68,000	35,000	12,210	34.89%
Hepatitis Clinic	0	45,000	20,000	(20,000)	-100.00%
Hope Alive	7,400	20,000	0	7,400	
Jeanne Bussard	0	40,000	40,000	(40,000)	-100.00%
MHA - CASA	6,000	8,000	6,000	0	0.00%
MHA - Child Care Choices	30,000	30,000	30,000	0	0.00%
MHA - Counseling Services	24,000	30,000	24,000	0	0.00%
MHA - E-CARE	25,000	25,000	25,000	0	0.00%
MHA - Hotline	60,000	65,000	60,000	0	0.00%
MHA - Prevention Program	6,500	8,000	6,500	0	0.00%
Partners in Care	0	25,000	0	0	
Religious Coalition - Pharmacy Assistance	65,000	70,000	65,000	0	0.00%
Religious Coalition - Shelter Program	70,732	80,000	70,000	732	1.05%
Seton Center	50,000	50,000	50,000	0	0.00%
Up-County Family Support Center	0	0	14,250	(14,250)	-100.00%
Villa Maria/Associated Catholic Charities	23,400	29,570	23,400	0	0.00%
Volunteer Frederick	20,000	25,000	20,000	0	0.00%
<b>Sub-total Grant-in-Aid Agencies</b>	<b>634,296</b>	<b>1,056,467</b>	<b>648,546</b>	<b>(14,250)</b>	<b>-2.20%</b>
<b>NON-COUNTY AGENCIES:</b>					
American Legion	1,000	1,500	1,000	0	0.00%
Character Counts Program	3,000	3,000	3,500	(500)	-14.29%
Civil War Medicine Museum	10,000	15,000	10,000	0	0.00%
Commission on Disabilities	1,450	1,450	1,450	0	0.00%
Commission for Women	4,858	4,858	4,858	0	0.00%
Community Action Agency* moved from GIA	120,000	120,000	120,000	0	0.00%
Community Agency School Services (CASS)	48,000	48,000	48,000	0	0.00%
Delaplaine Visual Arts	10,000	40,000	10,000	0	0.00%
Department of Social Services* moved from G	240,000	240,000	240,000	0	0.00%
Downtown Fred. Partnership	0	10,000	0	0	
Frederick Arts Council	40,000	40,000	40,000	0	0.00%
Frederick County Forest Conservancy	2,000	2,000	2,000	0	0.00%
Frederick County Historical Society	12,530	12,530	12,530	0	0.00%
Goodwill Ambassador Fund	5,000	0	5,000	0	0.00%
Frederick Innovative Tech. Ctr.	150,000	150,000	150,000	0	0.00%
Soil Conservation	212,137	250,447	212,137	0	0.00%
Western MD Resources Conserv.	0	0	500	(500)	-100.00%
Weinberg Center for the Arts	10,000	25,000	10,000	0	0.00%
<b>Sub-Total Non-County Agencies</b>	<b>869,975</b>	<b>963,785</b>	<b>870,975</b>	<b>(1,000)</b>	<b>-0.11%</b>
<b>TOTAL CITIZENS SERVICES, GRANT-IN-AID AND NON-COUNTY AGENCIES</b>	<b>4,054,942</b>	<b>2,020,252</b>	<b>4,044,237</b>	<b>10,705</b>	<b>0.26%</b>

**FREDERICK COUNTY, MARYLAND  
RECOMMENDED BUDGET  
GENERAL FUND OPERATING APPROPRIATION  
FISCAL YEAR 2010**

DEPARTMENT	FY 2010 RECOMMENDED	FY 2009 ADOPTED	\$ CHANGE	% CHANGE
<b>INDEPENDENT AGENCIES:</b>				
Board of Education	230,963,772	230,791,213	172,559	0.07%
Frederick Community College	14,696,046	14,696,046	0	0.00%
MD School for the Blind	2,000	2,000	0	0.00%
Library	9,314,514	9,271,143	43,371	0.47%
Community Libraries	1,589	1,589	0	0.00%
Board of Elections	861,715	1,368,408	(506,693)	-37.03%
Liquor License Commission	259,375	258,984	391	0.15%
Internal Audit	791,628	785,225	6,403	0.82%
Internal Audit In-Kind	(175,000)	(175,000)	0	0.00%
Social Services	1,334,909	1,437,611	(102,702)	-7.14%
<b>TOTAL</b>	<b>258,050,548</b>	<b>258,437,219</b>	<b>(386,671)</b>	<b>-0.15%</b>
<b>NON-DEPARTMENTAL:</b>				
Tax Equity	7,393,431	7,393,431	0	0.00%
Debt Service	31,587,611	31,070,935	516,676	1.66%
Transfer to Other Funds				
Capital Projects Fund	12,494,410	21,300,940	(8,806,530)	-41.34%
Agriculture Preservation Fund	505,931	506,964	(1,033)	-0.20%
Citizens Care & Rehabilitation Center Fd	2,487,201	2,663,581	(176,380)	-6.62%
Montevue Home Fund	2,054,342	2,025,266	29,076	1.44%
Permitting & Development Review Fund	400,000	804,085	(404,085)	-50.25%
OPEB Trust Fund - County	4,462,502	4,356,219	106,283	2.44%
OPEB Trust Fund - BOE	7,159,200	7,159,200	0	0.00%
Transfer to Grants				
States Attorney	487,086	486,984	102	0.02%
Circuit Court	15,654	12,180	3,474	28.52%
Sheriff	138,193	139,541	(1,348)	-0.97%
Developmental Center	177,698	143,518	34,180	23.82%
Scott Key Center	28,311	28,136	175	0.62%
Citizen's Services Admin	19	11	8	72.73%
Department of Aging	1,076,369	1,083,764	(7,395)	-0.68%
Family Partnership	974,956	848,644	126,312	14.88%
Head Start	2,674,718	2,591,984	82,734	3.19%
Housing	16,491	21,179	(4,688)	-22.14%
Workforce Development	690,204	688,857	1,347	0.20%
Office of Children & Families	285,854	278,358	7,496	2.69%
Child Advocacy Center	30,103	0	30,103	
Transit	2,164,144	2,219,664	(55,520)	-2.50%
Emergency Management Services	50,000	50,000	0	0.00%
Weed Control	5,000	6,500	(1,500)	-23.08%
Human Resources Non-Departmental	922,348	1,366,740	(444,392)	-32.51%
Finance Non-Departmental	329,217	311,601	17,616	5.65%
Risk Management Non-Departmental	1,281,550	1,563,500	(281,950)	-18.03%

**FREDERICK COUNTY, MARYLAND  
RECOMMENDED BUDGET  
GENERAL FUND OPERATING APPROPRIATION  
FISCAL YEAR 2010**

<b>DEPARTMENT</b>	<b>FY 2010 RECOMMENDED</b>	<b>FY 2009 ADOPTED</b>	<b>\$ CHANGE</b>	<b>% CHANGE</b>
Contingencies/Unallocated				
BOCC Contingency	129,000	129,000	0	0.00%
Snow Removal Reserve	1,000,000	1,000,000	0	0.00%
Fuel Cost Reserve	1,200,000	1,200,000	0	0.00%
Unanticipated expenditures	500,000	500,000	0	0.00%
Indirect Cost Recovery	(5,000,000)	(4,900,000)	100,000	2.04%
Component Unit Depreciation	(560,000)	(470,000)	90,000	19.15%
<b>TOTAL</b>	<b>77,161,543</b>	<b>86,580,782</b>	<b>(9,419,239)</b>	<b>-10.88%</b>
<b>SUB-TOTAL GENERAL FUND</b>	<b>468,343,057</b>	<b>476,862,611</b>	<b>(8,519,554)</b>	<b>-1.79%</b>
<b>DEFICIT</b>	<b>(7,330,128)</b>	<b>0</b>	<b>(7,330,128)</b>	
<b>TOTAL GENERAL FUND</b>	<b>461,012,929</b>	<b>476,862,611</b>	<b>(15,849,682)</b>	<b>-3.32%</b>

**FREDERICK COUNTY, MARYLAND  
RECOMMENDED BUDGET  
GENERAL FUND EXPENDITURES  
FISCAL YEAR 2010**

	<u>FY 2010 RECOMMENDED</u>	<u>FY 2009 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
<b>APPROPRIATION TO THE BOARD OF EDUCATION</b>				
Cash				
Current Expenses	\$219,985,969	\$219,985,969	0	0.00%
Capital Outlay	1,712,407	1,712,407	0	0.00%
Subtotal Cash	<u>221,698,376</u>	<u>221,698,376</u>	0	0.00%
In-Kind				
IIT Computer Services	305,956	305,956	0	0.00%
Internal Audit Services	77,000	77,000	0	0.00%
Insurance Appraisals	3,000	3,000	0	0.00%
School Health Program	5,641,004	5,616,094	24,910	0.44%
Frederick Developmental Center	1,594,996	1,464,107	130,889	8.94%
School Crossing Guards	244,392	247,233	(2,841)	-1.15%
School Resource Officers	1,399,048	1,379,447	19,601	1.42%
Subtotal In-Kind	<u>9,265,396</u>	<u>9,092,837</u>	172,559	1.90%
Other Contributions				
OPEB Trust Contribution	7,159,200	7,159,200	0	0.00%
<b>Total</b>	<u><u>238,122,972</u></u>	<u><u>237,950,413</u></u>	<u>172,559</u>	<u>0.07%</u>

	<u>FY 2010 RECOMMENDED</u>	<u>FY 2009 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
<b>APPROPRIATION TO FREDERICK COMMUNITY COLLEGE</b>				
Cash				
Current Expenses	\$14,049,502	\$14,049,502	0	0.00%
In-Kind				
IIT Computer Services	548,044	548,044	0	0.00%
Internal Audit Services	98,000	98,000	0	0.00%
Insurance Appraisals	500	500	0	0.00%
Subtotal In-Kind	<u>646,544</u>	<u>646,544</u>	0	0.00%
<b>Total</b>	<u><u>14,696,046</u></u>	<u><u>14,696,046</u></u>	<u>0</u>	<u>0.00%</u>

	<u>FY 2010 RECOMMENDED</u>	<u>FY 2009 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
<b>APPROPRIATION TO FREDERICK COUNTY PUBLIC LIBRARY</b>				
Cash				
Current Expenses	\$7,752,393	\$7,761,385	(8,992)	-0.12%
In-Kind				
IIT Computer Services	153,543	153,543	0	0.00%
Insurance	44,000	41,000	3,000	7.32%
Management Services - Bldg Expenses	1,364,578	1,315,215	49,363	3.75%
Subtotal In-Kind	<u>1,562,121</u>	<u>1,509,758</u>	52,363	3.47%
<b>Total</b>	<u><u>9,314,514</u></u>	<u><u>9,271,143</u></u>	<u>43,371</u>	<u>0.47%</u>



**FREDERICK COUNTY, MARYLAND  
RECOMMENDED BUDGET  
FREDERICK COUNTY LIBRARY  
FISCAL YEAR 2010**

	<u>FY 2010 RECOMMENDED</u>	<u>FY 2009 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
<b>REVENUE</b>				
State Grants	1,717,583	1,634,855	82,728	5.06%
Federal Grants	13,000	13,500	(500)	-3.70%
Collection Agency Revenue	9,000	8,860	140	1.58%
Library Fines	260,000	260,000	0	0.00%
Copier Recovery	7,200	8,100	(900)	-11.11%
Contributions/Donations	117,800	127,790	(9,990)	-7.82%
General Fund Appropriation	7,752,393	7,761,385	(8,992)	-0.12%
In-Kind Revenue	1,562,121	1,509,758	52,363	3.47%
Book Sales/T-Shirt Sales	70,000	63,000	7,000	11.11%
Miscellaneous Revenue	1,000	750	250	33.33%
Prior Year Fund Balance	<u>672,165</u>	<u>419,065</u>	<u>253,100</u>	<u>60.40%</u>
<b>TOTAL REVENUE</b>	<u><u>12,182,262</u></u>	<u><u>11,807,063</u></u>	<u><u>375,199</u></u>	<u><u>3.18%</u></u>
<b>EXPENDITURES</b>				
Personnel	7,874,503	7,810,517	63,986	0.82%
Operating	2,695,638	2,486,788	208,850	8.40%
Capital	50,000	0	50,000	#DIV/0!
In-Kind	<u>1,562,121</u>	<u>1,509,758</u>	<u>52,363</u>	<u>3.47%</u>
<b>TOTAL EXPENDITURES</b>	<u><u>12,182,262</u></u>	<u><u>11,807,063</u></u>	<u><u>375,199</u></u>	<u><u>3.18%</u></u>

**FREDERICK COUNTY, MARYLAND  
RECOMMENDED BUDGET  
NURSING HOME CONSTRUCTION FUND  
FISCAL YEAR 2010**

	<u>FY 2010 RECOMMENDED</u>	<u>FY 2009 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
<b>REVENUE</b>				
Recordation Taxes	753,000	1,020,000	(267,000)	-26.18%
Interest Earned	75,000	100,000	(25,000)	-25.00%
Budgeted Fund Balance	<u>1,344,101</u>	<u>(473,783)</u>	<u>1,817,884</u>	<u>-383.70%</u>
<b>TOTAL REVENUE</b>	<u><u>2,172,101</u></u>	<u><u>646,217</u></u>	<u><u>1,525,884</u></u>	<u><u>236.13%</u></u>
<b>EXPENDITURES</b>				
Debt Service	872,101	646,217	225,884	34.95%
Transfer to Capital Projects	<u>1,300,000</u>	<u>0</u>	<u>1,300,000</u>	
<b>TOTAL EXPENDITURES</b>	<u><u>2,172,101</u></u>	<u><u>646,217</u></u>	<u><u>1,525,884</u></u>	<u><u>236.13%</u></u>

**FREDERICK COUNTY, MARYLAND  
RECOMMENDED BUDGET  
GRANTS FUND  
FISCAL YEAR 2010**

<b>REVENUE</b>	<b>FY 2010 RECOMMENDED</b>	<b>FY 2009 ADOPTED</b>	<b>\$ CHANGE</b>	<b>% CHANGE</b>
State & Federal Grants	17,959,475	17,486,346	473,129	2.71%
Other Income & Fees	1,039,377	1,027,234	12,143	1.18%
Transfer from General Fund	8,764,800	8,549,320	215,480	2.52%
<b>TOTAL REVENUE</b>	<b>27,763,652</b>	<b>27,062,900</b>	<b>700,752</b>	<b>2.59%</b>
<b>EXPENDITURES</b>				
Head Start	4,848,451	4,775,792	72,659	1.52%
Workforce Services	1,509,838	1,499,847	9,991	0.67%
Department of Aging	1,969,927	1,979,394	(9,467)	-0.48%
Housing	5,248,397	5,206,864	41,533	0.80%
Transit	6,442,373	6,283,460	158,913	2.53%
Family Partnership	1,750,856	1,481,544	269,312	18.18%
Office for Children & Families	2,567,971	2,512,916	55,055	2.19%
Child Advocacy Center	169,103	114,000	55,103	48.34%
Developmental Center - Infants & Toddlers	933,548	899,368	34,180	3.80%
Scott Key Center Individual Support Services	68,190	67,234	956	1.42%
Sheriff- Child Support Enforcement	362,909	358,030	4,879	1.36%
Circuit Court Family Law	228,415	228,441	(26)	-0.01%
Drug Treatment Coordinator	166,997	165,240	1,757	1.06%
State's Attorney- Child Support	1,289,343	1,281,577	7,766	0.61%
Planning & Zoning Grants	750	750	0	0.00%
Weed Control	204,065	205,932	(1,867)	-0.91%
Food Assistance	2,519	2,511	8	0.32%
<b>TOTAL EXPENDITURES</b>	<b>27,763,652</b>	<b>27,062,900</b>	<b>700,752</b>	<b>2.59%</b>

**FREDERICK COUNTY, MARYLAND  
RECOMMENDED BUDGET  
PARKS ACQUISITION & DEVELOPMENT FUND  
FISCAL YEAR 2010**

	<u>FY 2010 RECOMMENDED</u>	<u>FY 2009 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
<b>REVENUE</b>				
Recordation Taxes	2,258,470	3,058,070	(799,600)	-26.15%
Interest Income	150,000	500,000	(350,000)	-70.00%
Budgeted Fund Balance	785,530	(3,872,420)	4,657,950	120.29%
<b>TOTAL REVENUE</b>	<u><u>3,194,000</u></u>	<u><u>(314,350)</u></u>	<u><u>3,508,350</u></u>	<u><u>1116.06%</u></u>
<b>EXPENDITURES</b>				
Debt Service	37,500	6,250	31,250	500.00%
Transfer to Capital Budget	3,156,500	(320,600)	3,477,100	1084.56%
<b>TOTAL EXPENDITURES</b>	<u><u>3,194,000</u></u>	<u><u>(314,350)</u></u>	<u><u>3,508,350</u></u>	<u><u>1116.06%</u></u>

**FREDERICK COUNTY, MARYLAND  
RECOMMENDED BUDGET  
DEVELOPMENT ROAD IMPROVEMENT FUND (BUILDING EXCISE)  
FISCAL YEAR 2010**

	<u>FY 2010 RECOMMENDED</u>	<u>FY 2009 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
<b>REVENUE</b>				
Building Excise Tax	750,000	1,001,500	(251,500)	-25.11%
Interest Earned	75,000	100,000	(25,000)	-25.00%
Budgeted Use of Fund Balance	(825,000)	398,500	(1,223,500)	-307.03%
<b>TOTAL REVENUE</b>	<u>0</u>	<u>1,500,000</u>	<u>(1,500,000)</u>	<u>-100.00%</u>
<b>EXPENDITURES</b>				
Transfer to Capital Budget:	<u>0</u>	<u>1,500,000</u>	<u>(1,500,000)</u>	<u>-100.00%</u>
<b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>1,500,000</u>	<u>(1,500,000)</u>	<u>-100.00%</u>

**FREDERICK COUNTY, MARYLAND  
RECOMMENDED BUDGET  
FIRE & AMBULANCE SERVICES - URBAN TAXING DISTRICT  
FISCAL YEAR 2010**

	FY 2010 RECOMMENDED	FY 2009 ADOPTED	\$ CHANGE	% CHANGE
<b>REVENUE</b>				
Real Estate Taxes	32,897,425	30,831,873	2,065,552	6.70%
Interest Earned Cash Reserves	450,000	800,000	(350,000)	-43.75%
Insurance Billings (Net)	2,450,000	2,500,000	(50,000)	-2.00%
<b>TOTAL REVENUE</b>	<u>35,797,425</u>	<u>34,131,873</u>	<u>1,665,552</u>	<u>4.88%</u>
<b>EXPENDITURES</b>				
Personnel	30,489,977	29,699,920	790,057	2.66%
Operating	3,135,299	3,135,299	0	0.00%
OPEB Reserve	1,328,331	816,443	511,888	62.70%
Capital Outlay	0	65,000	(65,000)	-100.00%
Debt Services	2,092,184	2,151,286	(59,102)	-2.75%
<b>TOTAL EXPENDITURES</b>	<u>37,045,791</u>	<u>35,867,948</u>	<u>1,177,843</u>	<u>3.28%</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	<u>(1,248,366)</u>	<u>(1,736,075)</u>	<u>487,709</u>	<u>28.09%</u>
<b>PROJECTED BEGINNING FUND BALANCE</b>	4,620,559	5,868,925	(1,248,366)	-21.27%
<b>TAX RATE / \$100 ASSESSED VALUE</b>	\$.128	\$.128		

**FREDERICK COUNTY, MARYLAND  
RECOMMENDED BUDGET  
FIRE & AMBULANCE SERVICES - SUBURBAN TAXING DISTRICT  
FISCAL YEAR 2010**

	FY 2010 RECOMMENDED	FY 2009 ADOPTED	\$ CHANGE	% CHANGE
<b>REVENUE</b>				
Real Estate Taxes	4,142,100	4,154,229	(12,129)	-0.29%
Interest Earned Cash Reserves	150,000	150,000	0	0.00%
Insurance Billings (Net)	410,000	322,000	88,000	27.33%
<b>TOTAL REVENUE</b>	<b>4,702,100</b>	<b>4,626,229</b>	<b>75,871</b>	<b>1.64%</b>
<b>EXPENDITURES</b>				
Personnel	2,881,433	2,994,228	(112,795)	-3.77%
Operating	566,958	566,770	188	0.03%
OPEB Reserve	97,672	80,747	16,925	20.96%
Capital Outlay	0	0	0	
Debt Services	451,157	336,922	114,235	33.91%
<b>TOTAL EXPENDITURES</b>	<b>3,997,220</b>	<b>3,978,667</b>	<b>18,553</b>	<b>0.47%</b>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES</b>	<b>704,880</b>	<b>647,562</b>	<b>57,318</b>	<b>-8.85%</b>
<b>PROJECTED BEGINNING FUND BALANCE</b>	<b>3,959,854</b>	<b>3,254,974</b>	<b>704,880</b>	<b>21.66%</b>
<b>TAX RATE / \$100 ASSESSED VALUE</b>	<b>\$0.080</b>	<b>\$0.080</b>		

**FREDERICK COUNTY, MARYLAND  
RECOMMENDED BUDGET  
AGRICULTURAL PRESERVATION FUND  
FISCAL YEAR 2010**

	<u>FY 2010 RECOMMENDED</u>	<u>FY 2009 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
<b>REVENUE</b>				
Agricultural Transfer Tax	1,028,434	1,025,141	3,293	0.32%
Recordation Taxes	2,317,900	3,058,070	(740,170)	-24.20%
General Fund Appropriation	505,931	506,964	(1,033)	-0.20%
Critical Farms Refunds	850,000	850,000	0	0.00%
Installment Purchase Agreement	2,000,000	2,000,000	0	0.00%
Investment Earnings	1,325,649	1,470,649	(145,000)	-9.86%
Budgeted Use of Fund Balance	<u>(1,039,465)</u>	<u>(1,450,757)</u>	<u>411,292</u>	<u>-28.35%</u>
<b>TOTAL REVENUE</b>	<b><u>6,988,449</u></b>	<b><u>7,460,067</u></b>	<b><u>(471,618)</u></b>	<b><u>-6.32%</u></b>
<b>EXPENDITURES</b>				
Administration	67,414	66,964	450	0.67%
Critical Farms Program	1,098,330	1,098,330	0	0.00%
Installment Purchase Program	4,178,619	4,403,647	(225,028)	-5.11%
Rural Legacy Program	250,000	500,000	(250,000)	-50.00%
MALPF	<u>1,394,086</u>	<u>1,391,126</u>	<u>2,960</u>	<u>0.21%</u>
<b>TOTAL EXPENDITURES</b>	<b><u>6,988,449</u></b>	<b><u>7,460,067</u></b>	<b><u>(471,618)</u></b>	<b><u>-6.32%</u></b>



**FREDERICK COUNTY, MARYLAND  
RECOMMENDED BUDGET  
IMPACT FEE FUND  
FISCAL YEAR 2010**

	<u>FY 2010 RECOMMENDED</u>	<u>FY 2009 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
<b>REVENUE</b>				
School Impact Fees	4,923,884	6,261,563	(1,337,679)	-21.36%
Library Impact Fees	362,900	595,360	(232,460)	-39.05%
Interest Earned	217,299	285,178	(67,879)	-23.80%
Budgeted Use of Fund Balance	<u>1,155,725</u>	<u>2,231,454</u>	<u>(1,075,729)</u>	<u>-48.21%</u>
<b>TOTAL REVENUE</b>	<u><u>6,659,808</u></u>	<u><u>9,373,555</u></u>	<u><u>(2,713,747)</u></u>	<u><u>-28.95%</u></u>
<b>EXPENDITURES</b>				
Debt Service	7,825,108	7,873,555	(48,447)	-0.62%
Transfer to Capital Budget:				
Schools	(1,465,300)	0	(1,465,300)	
Library	<u>300,000</u>	<u>1,500,000</u>	<u>(1,200,000)</u>	<u>-80.00%</u>
<b>TOTAL EXPENDITURES</b>	<u><u>6,659,808</u></u>	<u><u>9,373,555</u></u>	<u><u>(2,713,747)</u></u>	<u><u>-28.95%</u></u>

**FREDERICK COUNTY, MARYLAND  
RECOMMENDED BUDGET  
ELECTRIC LIGHTING SPECIAL TAXING DISTRICTS  
FISCAL YEAR 2010**

	<u>FY 2010 RECOMMENDED</u>	<u>FY 2009 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
<b>REVENUE</b>				
Braddock Heights	4,325	4,737	(412)	-8.70%
Libertytown	2,807	4,260	(1,453)	-34.11%
New Addition	2,283	1,293	990	76.57%
<b>TOTAL REVENUE</b>	<u>9,415</u>	<u>10,290</u>	<u>(875)</u>	<u>-8.50%</u>
<b>EXPENDITURES</b>				
Braddock Heights	7,714	8,719	(1,005)	-11.53%
Libertytown	3,285	4,260	(975)	-22.89%
New Addition	1,942	2,315	(373)	-16.11%
<b>TOTAL EXPENDITURES</b>	<u>12,941</u>	<u>15,294</u>	<u>(2,353)</u>	<u>-15.39%</u>
<b>ESTIMATED INCREASE/DECREASE TO FUND BALANCE</b>	<u>(3,526)</u>	<u>(5,004)</u>	<u>1,478</u>	<u>-29.54%</u>
<b>TAX RATE / \$100 ASSESSED VALUE</b>				
Braddock Heights	\$0.006	\$0.006		
Libertytown	\$0.013	\$0.013		
New Addition	\$0.007	\$0.007		

**FREDERICK COUNTY, MARYLAND  
RECOMMENDED BUDGET  
ECONOMIC DEVELOPMENT LOAN FUND  
FISCAL YEAR 2010**

	<u>FY 2010 RECOMMENDED</u>	<u>FY 2009 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
<b>REVENUE</b>				
Special Assessments	45,309	45,309	0	0.00%
* State Grant	13,697	0	13,697	
Interest Earnings	16,200	37,000	(20,800)	-56.22%
Other Fees	400	0	400	
Budgeted Use of Fund Balance	(20,347)	(29,616)	9,269	-31.30%
<b>TOTAL REVENUE</b>	<u>55,259</u>	<u>52,693</u>	<u>2,566</u>	<u>4.87%</u>
<b>EXPENDITURES</b>				
Administrative Fees	9,950	7,384	2,566	34.75%
Debt Service	45,309	45,309	0	0.00%
<b>TOTAL EXPENDITURES</b>	<u>55,259</u>	<u>52,693</u>	<u>2,566</u>	<u>4.87%</u>

\* State grant reflected in FY09 amended budget

**FREDERICK COUNTY, MARYLAND  
RECOMMENDED BUDGET  
HOTEL RENTAL TAX FUND  
FISCAL YEAR 2010**

	<u>FY 2010 RECOMMENDED</u>	<u>FY 2009 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
<b>REVENUE</b>				
Hotel Rental Tax	1,056,000	1,100,000	(44,000)	-4.00%
Debt Service Reimbursement	99,073	99,250	(177)	-0.18%
Investment Earnings	20,000	30,000	(10,000)	-33.33%
<b>TOTAL REVENUE</b>	<u>1,175,073</u>	<u>1,229,250</u>	<u>(54,177)</u>	<u>-4.41%</u>
<b>EXPENDITURES</b>				
Tourism Council	1,050,000	1,102,200	(52,200)	-4.74%
Debt Service	99,073	99,250	(177)	-0.18%
Administration Fees	26,000	27,800	(1,800)	-6.47%
<b>TOTAL EXPENDITURES</b>	<u>1,175,073</u>	<u>1,229,250</u>	<u>(54,177)</u>	<u>-4.41%</u>

**FREDERICK COUNTY, MARYLAND  
RECOMMENDED BUDGET  
HOUSING INITIATIVES FUND  
FISCAL YEAR 2010**

	<u>FY 2010 RECOMMENDED</u>	<u>FY 2009 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
<b>REVENUE</b>				
Transfer from General Fund	0	0	0	0.00%
Interest Earnings	37,500	125,000	(87,500)	-70.00%
Budgeted Use of Fund Balance	625,000	700,000	(75,000)	-10.71%
<b>TOTAL REVENUE</b>	<u>662,500</u>	<u>825,000</u>	<u>(162,500)</u>	<u>-19.70%</u>
<b>EXPENDITURES</b>				
Deferred Loan Program	252,000	475,000	(223,000)	-46.95%
Homebuyer Assistance Program	359,000	250,000	109,000	43.60%
Emergency Rehab Loans	0	50,000	(50,000)	-100.00%
Building Fee Program	51,500	50,000	1,500	3.00%
<b>TOTAL EXPENDITURES</b>	<u>662,500</u>	<u>825,000</u>	<u>(162,500)</u>	<u>-19.70%</u>

**FREDERICK COUNTY, MARYLAND  
RECOMMENDED BUDGET  
SCHOOL CONSTRUCTION FUND  
FISCAL YEAR 2010**

	<u>FY 2010 RECOMMENDED</u>	<u>FY 2009 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
<b>REVENUE</b>				
Recordation Taxes	3,012,000	4,078,000	(1,066,000)	-26.14%
Interest Earned	50,000	50,000	0	0.00%
Budgeted Use of Fund Balance	<u>(1,605,690)</u>	<u>(3,878,000)</u>	<u>2,272,310</u>	<u>-58.59%</u>
<b>TOTAL REVENUE</b>	<u><u>1,456,310</u></u>	<u><u>250,000</u></u>	<u><u>1,206,310</u></u>	<u><u>482.52%</u></u>
<b>EXPENDITURES</b>				
Debt Service	<u>1,456,310</u>	<u>250,000</u>	<u>1,206,310</u>	<u>482.52%</u>
<b>TOTAL EXPENDITURES</b>	<u><u>1,456,310</u></u>	<u><u>250,000</u></u>	<u><u>1,206,310</u></u>	<u><u>482.52%</u></u>

**FREDERICK COUNTY, MARYLAND  
RECOMMENDED BUDGET  
CITIZENS CARE & REHABILITATION CENTER FUND  
FISCAL YEAR 2010**

	<u>FY 2010 RECOMMENDED</u>	<u>FY 2009 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
<b>REVENUE</b>				
Resident Revenue	12,093,718	11,906,542	187,176	1.57%
Other Income	15,000	20,000	(5,000)	-25.00%
Contributions & Donations	12,000	12,000	0	0.00%
Transfer from General Fund	2,487,201	2,663,581	(176,380)	-6.62%
<b>TOTAL REVENUE</b>	<u>14,607,919</u>	<u>14,602,123</u>	<u>5,796</u>	<u>0.04%</u>
<b>EXPENDITURES</b>				
Administration	2,132,742	2,151,545	(18,803)	-0.87%
Dietary	1,339,308	1,331,558	7,750	0.58%
Laundry	287,746	291,532	(3,786)	-1.30%
Housekeeping	1,252,596	1,287,971	(35,375)	-2.75%
Nursing	8,800,020	8,751,129	48,891	0.56%
Physical Therapy	374,771	366,771	8,000	2.18%
Non-Routine Medical Services	186,372	189,080	(2,708)	-1.43%
Non-Medical Services	234,364	232,537	1,827	0.79%
<b>TOTAL EXPENDITURES</b>	<u>14,607,919</u>	<u>14,602,123</u>	<u>5,796</u>	<u>0.04%</u>

**FREDERICK COUNTY, MARYLAND  
RECOMMENDED BUDGET  
MONTEVUE HOME FUND  
FISCAL YEAR 2010**

	<u>FY 2010 RECOMMENDED</u>	<u>FY 2009 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
<b>REVENUE</b>				
Resident Revenue	783,160	834,205	(51,045)	-6.12%
Transfer from General Fund	2,054,342	2,025,266	29,076	1.44%
<b>TOTAL REVENUE</b>	<u>2,837,502</u>	<u>2,859,471</u>	<u>(21,969)</u>	<u>-0.77%</u>
<b>EXPENDITURES</b>				
Administration	654,769	696,029	(41,260)	-5.93%
Dietary	490,560	491,436	(876)	-0.18%
Laundry	38,500	25,000	13,500	54.00%
Housekeeping	218,430	214,371	4,059	1.89%
Nursing	1,385,173	1,383,509	1,664	0.12%
Non-Medical Services	50,070	49,126	944	1.92%
<b>TOTAL EXPENDITURES</b>	<u>2,837,502</u>	<u>2,859,471</u>	<u>(21,969)</u>	<u>-0.77%</u>



**FREDERICK COUNTY, MARYLAND  
RECOMMENDED BUDGET  
BELL COURT HOUSING FUND  
FISCAL YEAR 2010**

	<u>FY 2010 RECOMMENDED</u>	<u>FY 2009 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
<b>REVENUE</b>				
Rental Income	95,088	95,088	0	0.00%
Interest Earnings	7,087	8,000	(913)	-11.41%
<b>TOTAL REVENUE</b>	<u>102,175</u>	<u>103,088</u>	<u>(913)</u>	<u>-0.89%</u>
<b>EXPENDITURES</b>				
Personnel	27,653	29,356	(1,703)	-5.80%
Operating	74,522	73,732	790	1.07%
<b>TOTAL EXPENDITURES</b>	<u>102,175</u>	<u>103,088</u>	<u>(913)</u>	<u>-0.89%</u>

**FREDERICK COUNTY, MARYLAND  
RECOMMENDED BUDGET  
PERMITTING & DEVELOPMENT REVIEW FUND  
FISCAL YEAR 2010**

	<u>FY 2010 RECOMMENDED</u>	<u>FY 2009 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
<b>REVENUE</b>				
Licenses & Permits	2,970,940	3,555,019	(584,079)	-16.43%
Service Charges	2,006,754	2,045,915	(39,161)	-1.91%
Rental Income	44,175	44,175	0	0.00%
Investment Earnings	70,000	130,000	(60,000)	-46.15%
Transfer from General Fund	400,000	804,085	(404,085)	-50.25%
Budgeted Use of Fund Balance	1,100,000	886,337	213,663	24.11%
<b>TOTAL REVENUE</b>	<u>6,591,869</u>	<u>7,465,531</u>	<u>(873,662)</u>	<u>-11.70%</u>
<b>EXPENDITURES</b>				
Administration	2,059,668	2,236,586	(176,918)	-7.91%
Development Review	1,373,734	1,582,703	(208,969)	-13.20%
Permits & Inspections	2,001,041	2,590,040	(588,999)	-22.74%
Office of Life Safety	460,581	460,984	(403)	-0.09%
Environmental Compliance	419,458	417,667	1,791	0.43%
OPEB Reserve	277,387	177,551	99,836	56.23%
<b>TOTAL EXPENDITURES</b>	<u>6,591,869</u>	<u>7,465,531</u>	<u>(873,662)</u>	<u>-11.70%</u>

**FREDERICK COUNTY, MARYLAND  
RECOMMENDED BUDGET  
SOLID WASTE FUND  
FISCAL YEAR 2010**

	<u>FY 2010 RECOMMENDED</u>	<u>FY 2009 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
<b>REVENUE</b>				
Service Charges	15,260,849	17,485,965	(2,225,116)	-12.73%
System Benefit Charge	9,260,000	8,600,000	660,000	7.67%
Delinquent Fees	40,000	40,000	0	0.00%
Interest Earnings	500,000	1,000,000	(500,000)	-50.00%
Miscellaneous Revenue	60,000	0	60,000	
Gain/Loss on Sale of Assets	0	8,000	(8,000)	-100.00%
Transfer to/from Reserves	(227,877)	(65,832)	(162,045)	246.15%
<b>TOTAL REVENUE</b>	<u>24,892,972</u>	<u>27,068,133</u>	<u>(2,175,161)</u>	<u>-8.04%</u>
<b>EXPENDITURES</b>				
Personnel	2,434,206	2,331,904	102,302	4.39%
Operating	16,925,957	19,435,929	(2,509,972)	-12.91%
OPEB Reserve	152,368	67,607	84,761	125.37%
Capital	118,000	447,500	(329,500)	-73.63%
Debt Service	5,152,281	4,519,984	632,297	13.99%
Transfer to Closure Reserve	110,160	265,209	(155,049)	-58.46%
<b>TOTAL EXPENDITURES</b>	<u>24,892,972</u>	<u>27,068,133</u>	<u>(2,175,161)</u>	<u>-8.04%</u>

**FREDERICK COUNTY, MARYLAND  
RECOMMENDED BUDGET  
WATER AND SEWER FUND  
FISCAL YEAR 2010**

	<u>FY 2010 RECOMMENDED</u>	<u>FY 2009 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
<b>REVENUE</b>				
Service Charges	21,763,811	22,032,786	(268,975)	-1.22%
Delinquent Fees	50,000	46,000	4,000	8.70%
Other Operating Revenues	4,000	3,000	1,000	33.33%
Miscellaneous Revenues	608,261	531,412	76,849	14.46%
Meter Sales	275,000	275,000	0	0.00%
Interest Earnings	2,035,000	3,785,000	(1,750,000)	-46.24%
Transfer to/from Reserves	7,897,597	4,731,368	3,166,229	66.92%
<b>TOTAL REVENUE</b>	<u>32,633,669</u>	<u>31,404,566</u>	<u>1,229,103</u>	<u>3.91%</u>
<b>EXPENDITURES</b>				
Personnel	8,224,284	8,271,144	(46,860)	-0.57%
Operating	10,385,064	9,630,703	754,361	7.83%
OPEB Reserve	539,145	340,957	198,188	58.13%
Capital	198,800	694,950	(496,150)	-71.39%
Debt Service	13,286,376	12,466,812	819,564	6.57%
<b>TOTAL EXPENDITURES</b>	<u>32,633,669</u>	<u>31,404,566</u>	<u>1,229,103</u>	<u>3.91%</u>

**FREDERICK COUNTY, MARYLAND  
RECOMMENDED BUDGET  
FLEET SERVICES FUND  
FISCAL YEAR 2010**

	<u>FY 2010 RECOMMENDED</u>	<u>FY 2009 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
<b>REVENUE</b>				
Vehicle Replacement Revenue	3,321,952	3,508,547	(186,595)	-5.32%
Vehicle Usage Fees	3,389,718	3,483,972	(94,254)	-2.71%
Parts Recovery	840,000	631,235	208,765	33.07%
Fuel Recovery	4,455,000	3,553,000	902,000	25.39%
Labor Recovery	750,000	489,986	260,014	53.07%
Accident Recovery	120,000	66,800	53,200	79.64%
Gain/Loss on Sale of Fixed Assets	87,200	275,600	(188,400)	-68.36%
Investment Earnings	162,141	210,000	(47,859)	-22.79%
Budgeted Use of Fund Balance	(100,798)	(120,165)	19,367	-16.12%
Transfer F/T Replacement Reserve	(1,658,093)	(273,074)	(1,385,019)	507.20%
<b>TOTAL REVENUE</b>	<u>11,367,120</u>	<u>11,825,901</u>	<u>(458,781)</u>	<u>-3.88%</u>
<b>EXPENDITURES</b>				
Personnel	2,131,146	2,128,605	2,541	0.12%
Operating	7,205,568	6,117,317	1,088,251	17.79%
OPEB Reserve	117,206	68,906	48,300	70.10%
Capital	1,913,200	3,511,073	(1,597,873)	-45.51%
<b>TOTAL EXPENDITURES</b>	<u>11,367,120</u>	<u>11,825,901</u>	<u>(458,781)</u>	<u>-3.88%</u>

**FREDERICK COUNTY, MARYLAND  
RECOMMENDED BUDGET  
VOICE SERVICES FUND  
FISCAL YEAR 2010**

	<u>FY 2010 RECOMMENDED</u>	<u>FY 2009 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
<b>REVENUE</b>				
Charges for Services	1,527,000	1,565,936	(38,936)	-2.49%
Investment Earnings	20,000	20,000	0	0.00%
Budgeted Use of Fund Balance	124,101	(30,029)	154,130	513.27%
<b>TOTAL REVENUE</b>	<u>1,671,101</u>	<u>1,555,907</u>	<u>115,194</u>	<u>7.40%</u>
<b>EXPENDITURES</b>				
Personnel	561,175	536,918	24,257	4.52%
Operating	881,370	878,536	2,834	0.32%
OPEB Reserve	23,441	14,953	8,488	56.76%
Capital	205,115	125,500	79,615	63.44%
<b>TOTAL EXPENDITURES</b>	<u>1,671,101</u>	<u>1,555,907</u>	<u>115,194</u>	<u>7.40%</u>

**FREDERICK COUNTY, MARYLAND  
RECOMMENDED BUDGET  
SCHEDULE OF NEW POSITIONS  
FISCAL YEAR 2010**

<u>DEPARTMENT</u>	<u>POSITION TITLE</u>	<u>FTE</u>
County Manager	Dir.of Env. Sustainability (FY09 6 mos) Full yr FY2010	estab FY09
Water & Sewer	Senior Lab Technician (FY09 6 mos) Full yr FY2010	estab FY09
Parks & Recreation	Park Naturalist - 3 months	1.000
Parks & Recreation	Asst Park Naturalist - 3 months	1.000
Maintenance	Building Lead Tech II - 8 months	1.000
Scott Key Center	Vocational Training Specialist (FY09 3 mos) Full yr FY2010	estab FY09
Family Partnerhip-UpCounty	Family Advocate I - 2 @ (FY09 6 mos) Full yr FY2010	estab FY09
Family Partnerhip-UpCounty	Svcs Specialist II (FY09 6 mos) Full yr FY2010	estab FY09
Family Partnerhip-UpCounty	Asst Director (FY09 6 mos) Full yr FY2010	estab FY09
Family Partnerhip-UpCounty	Admin. Spec IV (FY09 6 mos) Full yr FY2010	estab FY09
Family Partnerhip-UpCounty	Child Dev Coord. (FY09 6 mos) Full yr FY2010	estab FY09
Family Partnerhip-UpCounty	Home Visitor II (FY09 6 mos) Full yr FY2010	estab FY09
Family Partnerhip-UpCounty	Program Instructor I .571 FTE (FY09 6 mos) Full yr FY2010	estab FY09
Urban Fire Tax District	Firefighter I - 23 @ (FY09 6 mos) Full yr FY2010	estab FY09
	<b>Total</b>	<b>3.000</b>

**FREDERICK COUNTY FY 2010 PROPOSED CAPITAL BUDGET**

	<b>TOTAL BUDGET</b>
<b>GENERAL GOVERNMENT</b>	
<b>NEW / EXPANDED FACILITIES</b>	
PSTF Public Sewer Extension	52,750
PSTF 2nd Floor Fit-out for DFRS Admin Offices	816,500
Adult Detention Center, Phase IV	330,900
Brunswick Branch Library	890,500
Myersville Library	75,000
Citizens Care and Rehabilitation Center	2,500,000
Montevue Home	1,362,000
Transit Facility Expansion	150,000
MC Transit Parking Improvements	1,000,000
Montevue Complex N. Parking Expansion	275,640
Adult Detention Center Parking Lot Improvements	935,500
<b>BUILDING MAINTENANCE / UPGRADES</b>	
Winchester Hall - Electrical Upgrade & Paging System	60,000
IIT - 117 East Church Street	21,750
Animal Control	1,435,750
520 North Market	240,500
Courthouse HVAC Upgrades	193,000
Mechanical System (HVAC) Repairs	310,000
Roof Replacements	278,900
Parking Lot Repair & Overlay Program	50,000
<b>EQUIPMENT / TECHNOLOGY</b>	
Fire & Rescue SCBA Replacement	402,020
LEAPS	273,460
LANWAN Upgrade	350,000
Video Equipment - Hearing Rooms	75,790
Security/Disaster Recovery	(71,630)
Enterprise Software Licenses	(231,710)
Enterprise Hardware	519,000
Enterprise GIS	420,000
Financial System	150,000
Enterprise Document Management	175,000
<b>BOND EXPENSES</b>	
Bond Issuance Costs	110,000
<b>Total General Government</b>	<b>13,150,620</b>



**FREDERICK COUNTY FY 2010 PROPOSED CAPITAL BUDGET**

**WATER & SEWER**

Leachate WWTP Tank Repair	227,300
Water Tank Inspection Program	200,000
Disinfection by-product Improvements	1,082,000
Water/Sewer Infrastructure Oversizing	500,000
Urbana Water Storage Tank 2	2,663,850
<b>Total Water &amp; Sewer</b>	<b>4,673,150</b>

**SOLID WASTE**

Landfill Security Fence	520,400
<b>Total Solid Waste</b>	<b>520,400</b>

**PARKS AND RECREATION**

Acquisition - Unallocated	2,500,000
Catoctin Creek	235,000
Urbana Area DP	243,930
Utica DP - Phase 2	9,894,940
Pinecliff Restrooms & Sewer Upgrade	200,000
Point of Rocks/MARC Station Access Trail	19,500
Athletic Courts Rehabilitation	37,500
Park Schools	918,000
Community Grants	100,000
Rose Hill Manor Rehab/Master Plan Revision	146,600
Ballenger Creek Multi-Purpose Bldg	(1,243,500)
<b>Total Parks and Recreation</b>	<b>13,051,970</b>

**WATERSHED RESTORATION**

Upper & Lower Linganore Creek	219,320
Bennett Creek Watershed	252,180
<b>Total Watershed Restoration</b>	<b>471,500</b>

**HIGHWAYS & TRANSPORTATION**

**ROADS**

Ijamsville Road Corridor Imps - Phase II	500,000
Old National Pike (from MD 144 to New Mkt.)	(100,000)
Reels Mill Road - Phase I	23,000
<b>Total Roads</b>	<b>423,000</b>

## FREDERICK COUNTY FY 2010 PROPOSED CAPITAL BUDGET

### BRIDGES

Boyers Mill Road Bridge	29,000
Blacks Mill Road Bridge	74,000
Lewistown Road Bridge	54,000
Ball Road Bridge	160,000
Gas House Pike Bridge	67,000
Thurston Road Culverts	118,000
Pete Wiles Road Bridge	324,000
<b>Total Bridges</b>	<b>826,000</b>

### HIGHWAYS

Pavement Management Program	5,594,290
Roads Signalization/Roundabouts	262,500
Pipe Culvert Replacement	525,000
Roads Satellite Facilities #2	(216,840)
<b>Total Highways</b>	<b>6,164,950</b>
<b>Total Highways &amp; Transportation</b>	<b>7,413,950</b>

### FREDERICK COMMUNITY COLLEGE

Classroom/Student Center Building	1,179,000
Workforce Rental Project	410,000
Miscellaneous Renovations	200,000
Interior Space Conversion	160,000
Building F Conversion	2,869,830
Central Plant Renovation/Expansion	100,000
AWTC/Monroe Avenue (Culinary Arts Renovation)	1,398,600
Opossumtown Pike	350,000
<b>Total Frederick Community College</b>	<b>6,667,430</b>

### BOARD OF EDUCATION

Linganore High - Replacement	5,500,000
West Frederick Middle-Modernization	2,640,000
Yellow Springs Elem - Addition	1,295,000
Carroll Manor Elem - Addition	8,576,000
Walkersville Elem - Addition	11,973,000
Oakdale Elem - Addition	416,000
Portable Classrooms	250,000
Roof Replacement/Renovations	1,515,000
Mechanical Repairs/Replacements	900,000
Oil Tank Replacements	205,000
Energy Management & Conservation Improvement	250,000
Computer Upgrade	1,182,000
<b>Total Board of Education</b>	<b>34,702,000</b>

**FREDERICK COUNTY FY 2010 PROPOSED CAPITAL BUDGET**

**MUNICIPALITIES**

**CITY OF FREDERICK**

Airport Improvement Program	(1,286,010)
Thomas Pool Renovation	220,000
<b>Total Municipalities</b>	<b>(1,066,010)</b>
<b>GRAND TOTAL</b>	<b>79,585,010</b>

**BOE CIP Funding**  
(\$ millions)

	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009**</u>	Proposed <u>2010</u>
General Fund Pay-go	6,871.27	3,687.00	3,290.60	4,181.24	7,935.10	5,098.62	4,661.00	20,238.50	2,458.00	(122.27)	2,104.00
GO Bonds	10,736.73	23,819.40	25,420.40	10,274.16	12,888.31	8,791.64	13,564.93	23,907.50	(8,374.30)	48,559.40	21,063.30
Impact Fee/Bonds	3,700.00	23,085.60	5,930.00	9,260.00	8,406.49	30,202.34	4,927.00	25,300.00	1,465.30	-	(1,465.30)
Recordation Tax/Bonds	-	-	-	-	-	-	-	-	-	50,000.00	-
	21,308.00	50,592.00	34,641.00	23,715.40	29,229.90	44,092.60	23,152.93	69,446.00	(4,451.00)	98,437.13	21,702.00

\* Source: Adopted/Approved CIP books except FY2004

\* FY2004 Source: Excel File

\*\* Reflects \$615,217 & \$1,414,000 that BOE has transferred back to the county

**ARTICLE I: IN GENERAL**

Section

- 2-7-1 Tax levy
- 2-7-2 Reserved
- 2-7-3 Taxes may be paid in installments
- 2-7-3.1 Reserved
- 2-7-4 Contingency fund
- 2-7-5 Revenues to be used for certain appropriations
- 2-7-6 Expending certain revenues received subsequent to adoption of budget
- 2-7-7 Capital budge
- 2-7-8 Borrowing by county prohibited; exceptions
- 2-7-9 Penalties for willful breach of duties and the like by county commissioners or board of estimates
- 2-7-10 Bond rating enhancement reserve established
- 2-7-11 Appropriation increases

**Cross references:**

*Ordinances related to finance and taxation, see Chapter 1-8;*  
*Special assessments for roads, see § 2-11-73;*  
*Tax levy to support fire company, see §§ 2-8-1 et seq.*

**§ 2-7-1. Tax levy.**

(a) (1) On or before June 1 and in accordance with law, the county commissioners shall levy upon all of the taxable property of the county and upon all property subject to taxation in it the aggregate amount of the estimates, less any revenue certain to be paid the county during the ensuing fiscal year from sources other than the levy and property to be appropriated toward the estimates and less any actual or estimated undesignated general fund balance available for appropriation, as otherwise provided in this Code.

(2) To protect the financial integrity of county government and to provide sufficient liquidity required for daily operations, the county commissioners shall maintain an unappropriated undesignated general fund balance. The amount shall be 5 percent of the general fund expenditures and transfers to the board of education and the Frederick Community College for the prior fiscal year. Any amount that exceeds 5 percent of the general fund expenditures and transfers to the Board of Education and the Frederick Community College for the prior fiscal year shall be included as funds available for appropriation in the current fiscal year.

(b) In addition thereto, the county commissioners may levy not more than five hundred thousand dollars (\$500,000.00) which shall be added to the total of estimates and included in their levy. No other sums of money shall be levied. Taxes levied shall become due and payable and shall be collected in the manner and at the times fixed by law. The additional five hundred thousand dollars (\$500,000.00) or so much of this sum as may be levied shall be a contingency fund and shall be dedicated and appropriated to meet any unexpected demand which may arise after tax levy has been made. (1977, Chapter 95, § 1; 1982, Chapter 57, § 1; 1984, Chapter 428, § 1; 1988, Chapter 400, § 1; 1993, Chapter 162, § 1; 1993, Chapter 163, § 1)

**§ 2-7-2. Reserved.**

**Editor's note:**

*1996, Chapter 28, § 1, repealed § 2-7-2, which provided for the publication of the annual tax levy and which derived from Code 1959, § 8-4; and 1963, Chapter 825, § 4.*