

Prepared for



**Wicomico County
Real Property Tax Differential Study
for
Town of Delmar
City of Fruitland
and
City of Salisbury**

Prepared by



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APPENDIX - TAX DIFFERENTIAL MODEL

A. EXECUTIVE SUMMARY

On an annual basis, the Cities of Salisbury and Fruitland and the Town of Delmar meet with the Wicomico County Commissioners for the purpose of requesting a tax differential for County real property taxes. The municipal governments have based their requests for a tax differential or tax rebate on the rationale that certain County services and programs were neither available nor provided to most municipal residents by the County because their respective municipal governments provided most/all of those same or comparable services and programs to their residents. Historically, Wicomico County has declined to grant any requests from municipal governments for a tax setoff (tax differential or tax rebate). The Municipal & Financial Services Group (MFSG) was engaged jointly by Wicomico County and the Cities of Salisbury and Fruitland and the Town of Delmar to undertake a study to identify and quantify any potential County expenditures that qualify for inclusion in a real property tax differential for the Cities of Salisbury and Fruitland and the Town of Delmar and develop alternative methods to phase in the calculated tax differential. This report discusses the methodology of the tax differential study and documents MFSG's findings and recommendations.

Using Wicomico County's adopted FY 2010 budget as a starting point, MFSG categorized County services into two classes: (1) those programs and services that are available and provided to Salisbury, Fruitland and Delmar residents; and (2) those services and programs that are not available or provided to Salisbury, Fruitland and Delmar residents. Additionally, MFSG documented any programs or services that were partially available or provided to Salisbury, Fruitland and Delmar residents and documented the basis for allocating the related budgeted expenses. MFSG also identified and evaluated those County services or programs that primarily provide support to specifically identified County services and programs that are/may be available to Salisbury, Fruitland and Delmar residents and then allocated those "overhead costs" proportionally. Based on the assessed valuation of real property tax in the Cities of Salisbury and Fruitland, the Town of Delmar and the remainder of Wicomico County, MFSG calculated an alternative "adjusted" property tax rate applicable to the entire County as well as a supplemental "reduced" tax rate (referred to as a tax differential) for those portions of Wicomico County exclusive of Salisbury, Fruitland and Delmar.

It must be emphatically stressed, however, that these "adjusted" or "reduced" property tax rates would be applicable only if the County Council's designation (via its annual Budget Resolution) of property tax revenues as being applied to fund the operating budget of and debt service related to the Board of Education is deemed to lack legal basis. It is clearly the intent of the County Council to designate this specific use of property tax revenues, which would make the whole issue of a tax differential moot, since all municipalities in the County rely on the County school system for K-12 education, and the County expends an amount greater than the total County property tax revenues for the Board of Education's operating budget and debt service.

We cannot locate a formal legal opinion as to the validity of the County's designation of its property tax revenues for the Board of Education and were told informally that if we obtained such an opinion, we would likely also receive three opinions reaching a different conclusion. There is nothing in State law that specifically says the County may take the action specified in its Budget Resolution, nor is there any specific statutory language prohibiting such designation. We are not attorneys and cannot opine on the legality of this action. This issue can be resolved in

one of two ways: (1) by litigation, from which neither the County nor the three municipalities would benefit, or (2) by a “final” and explicit political decision on the part of the County Council. Attempting to resolve this issue via the use of accounting, or finance or management analysis will never satisfy the parties involved in this discussion.

MFSG’s analysis indicates that for FY 2010, Wicomico County will need to collect \$52,080,078 in real property tax revenue. Our analysis indicates that, if the County’s designation of property tax revenues as being dedicated to the Board of Education were not applied, the City of Salisbury should be asked to contribute towards \$46,684,501 (89.6% of the total) of the total revenue requirement, the City of Fruitland should contribute towards \$48,188,172 (92.5%), and the Town of Delmar should contribute towards \$48,026,426 (92.2%). The difference between the total revenue required to be collected from property taxes less the respective amount that each participant should help fund represents the cost of duplicated services/programs for each participant. The tax differential for each participant is calculated from these amounts and is shown in the table below:

	Revenue Requirement	Percent of Total	Tax Rate*	Differential
Countywide	\$52,080,078	100.0%	\$0.796	\$0.000
Salisbury	\$46,684,501	89.6%	\$0.714	\$0.082
Fruitland	\$48,188,172	92.5%	\$0.737	\$0.060
Delmar	\$48,026,426	92.2%	\$0.734	\$0.062

*Per \$100 of assessable real property

In summary:

- If a uniform Countywide property tax rate is applied for FY2010, it would be \$0.768 or
- If a tax differential were granted, it would result in the following tax rates:
 - Wicomico County, other than Salisbury, Fruitland and Delmar – \$0.796
 - City of Salisbury – \$0.714
 - City of Fruitland – \$0.737
 - Town of Delmar – \$0.734

Our analysis indicates that in order to ensure that real property tax revenues are sufficient to cover County FY 2010 operating expenses, the current County real property tax rate would need to be increased by \$0.009 from \$0.759 to \$0.768. If a tax differential were granted, the current County real property tax rate would need to be increased by \$0.037 from \$0.759 to \$0.796, requiring the County to forego \$1,213,984 in tax revenues from the three municipalities. The County’s real property tax rate would then be \$0.714 in Salisbury, \$0.737 in Fruitland and \$0.734 in Delmar. MFSG is neither recommending for nor against such a differential but has estimated a differential amount that could be justified if the County’s designation of property tax revenues for use by the Board of Education were not applied..

B. BASIS FOR THE STUDY

On an annual basis, the Cities of Salisbury and Fruitland and the Town of Delmar meet with the Wicomico County Commissioners for the purpose of requesting a tax differential of County real property taxes. Several of the municipal governments have based their requests for a tax differential or tax rebate on the rationale that certain County services and programs such as police, fire, animal control and recreation and culture were neither available nor provided to most municipal residents by the County because their respective municipal governments provided most/all of those same or comparable services and programs to their residents. In some cases, these requests were supported by various studies prepared internally or by the Institute for Governmental Services (IGS), which for the City of Salisbury, found duplicated services in police, building inspections, animal control and parks and recreation. Historically, Wicomico County has declined to grant any requests from municipal governments for a tax setoff (tax differential or tax rebate).

In April 2009, the City of Salisbury, in association with the City of Fruitland, the Town of Delmar and Wicomico County, entered into a contract with the Municipal & Financial Services Group with the objectives to:

- Review current methods and develop improved methods to identify services and programs being completed by Wicomico County and duplicated by the Cities of Salisbury and Fruitland and the Town of Delmar.
- Determine the extent that the similar services and programs are being funded by property tax revenues.
- Identify methodologies utilized by various government entities as set forth in Md. Code, Tax – Property, Section 6-306, including, but not limited to, such factors as assessable base; population; taxable income; adjusted cost for services based on actual cost, less revenues and dedicated funds from grants; and permits and/or fees.
- Analyze methodologies identified in use by other jurisdictions regarding the provisions of Md. Code Tax – Property, Section 6-306 and provide recommendations for a successful methodology for the Participants.
- Present and provide written findings of the study to each participant's interested parties including Senior Management and Council Members of Participants.

This report discusses the methodology of the tax differential study and documents MFSG's findings and recommendations.

1. Tax Differential Background

Property tax setoffs are intended to compensate for double taxation of municipal taxpayers occurring when both municipal and county property taxes are levied to fund similar or identical services. As a result, a number of Maryland counties compensate municipal tax payers with property tax setoffs through a tax rate differential or a tax rebate. A tax rate differential results in a lower county property tax rate within the boundaries of a municipality, whereas a tax rate rebate is a direct payment to a municipality for providing duplicative services or programs. The major governmental services performed by municipalities that may result in tax setoffs include

police protection, highways and street maintenance, sanitation and waste collection, planning and zoning services and recreation and parks services.

Section 6-305 of the Tax-Property Article of the Annotated Code of Maryland mandates that **Allegany, Anne Arundel, Baltimore, Garrett, Harford, Howard, Montgomery and Prince George's Counties** meet annually with the governing bodies of municipal corporations to discuss the property tax rate to be set for assessments of property in the municipal corporations. If it is demonstrated that a municipal corporation performs services or programs in lieu of similar county services or programs, the governing body of the county **shall impose** the county property tax on assessments of property in the municipal corporation at a rate that is **less than the general county property tax rate**.

Section 6-306 of the State statute governs the procedure for the setting of a tax differential in the **other Maryland counties**. The governing bodies of the counties are required to meet annually with the governing bodies of the municipal corporations to discuss the property tax rate to be set for assessments of property in the municipal corporation. If it is demonstrated that the municipal corporation performs services or programs in lieu of similar county services, the county **may establish** a county property tax rate for property in the municipal corporation that is **lower than the general county property tax rate**.

Alternatively, both of the sections identified above provide the counties with the option of making a payment to the municipal corporation to aid the municipal corporation in funding municipal services and programs that are similar to county services or programs. This is generally referred to as a tax rebate.

Subsections (d) and (e) of Sections 6-305 and 6-306 of the Tax-Property Article define the procedures for determining the county property tax rate within a municipal corporation. The provisions are as follows:

(d) *Setting county rate for Municipal Corporation.* In determining the county property tax rate to be set for assessments of property in a municipal corporation, the governing body of the county shall consider:

- (1) the services and programs that are performed by the municipal corporation instead of similar county services and programs; and
- (2) the extent that the similar services and programs are funded by property tax revenues.

(e) *Rate need not be uniform.* The county property tax rate for assessments of property located in a municipal corporation is not required to be:

- (1) the same as the rate for property located in other municipal corporations in the county; or
- (2) the same as the rate set in a prior year.

A county and one or more municipal corporations may enter into an agreement setting different terms for negotiations, calculations or approval of a tax setoff than are set out under Sections 6-305 and 6-306.

2. Tax Differentials in Maryland

According to the *2008 Report on County/Municipal Tax Differentials and Tax Rebates* published by the Maryland Department of Legislative Services, 17 of the 23 counties in Maryland had property tax setoffs for municipalities within their respective jurisdictions in Fiscal Year 2008. Of the six remaining counties, Baltimore and Howard Counties have no municipalities, while Queen Anne's, Somerset, **Wicomico** and Worcester counties choose not to establish tax setoffs. Of the 17 counties that provided some form of tax setoff, six counties (Allegany, Anne Arundel, Calvert, Caroline, Charles and Talbot) provided tax rate differentials, totaling \$32.0 million for their municipalities. Seven counties (Carroll, Cecil, Frederick, Kent, Montgomery, St. Mary's and Washington) provided rebates to their municipalities totaling \$18.9 million. Four counties (Dorchester, Garrett, Harford and Prince George's) provided both tax rebates and tax rate differentials to its municipalities totaling \$30.0 million. When combined, tax differentials and rebates totaled \$80.9 million in FY 2008, a 21% increase over the prior year. In FY 1998, the level of tax setoffs totaled \$36.2 million. Over the last 10 years, the level of tax setoffs provided to municipalities has increased by \$44.7 million, representing an average annual increase of 8.4%.

Anne Arundel County provided the City of Annapolis with the largest tax differential amount of all Maryland jurisdictions in FY 2008. The County real property tax rate within the City was reduced by \$0.36 per \$100 of assessed value, resulting in a property tax revenue offset of \$23.5 million in FY 2008, or \$643 per city resident. Calvert County provided Chesapeake Beach and North Beach together with the next largest tax differential amount, resulting in a property tax revenue offset of \$2.7 million. For a majority of the municipalities in Maryland, the per capita tax differential or rebate amount is under \$75 per municipal resident.

There are 156 municipalities in Maryland. Based on July 2007 population estimates, approximately 15% of the State's residents live within municipalities. However on the Eastern Shore and in Western Maryland, there are nine counties that have over 30% of their residents living within municipalities. Wicomico County's 2007 total population was 93,600 with 39,540 (42.2%) residing within the municipalities of Delmar, Fruitland, Hebron, Mardela Springs, Pittsville, Salisbury, Sharptown and Willards. Wicomico County's population of 93,600 was larger than any of the individual Eastern Shore Counties and comparable to the combined populations of Somerset (26,016), Dorchester (31,846) and Talbot (36,193) Counties. The populations of those municipalities participating in the Tax Differential Study, Salisbury (27,833), Fruitland (4,336) and Delmar (3,193), constituted 37.7% (35,362) of Wicomico County's total FY 2007 population. The combined population of these municipalities is also larger than the populations of several Eastern Shore Counties: Caroline (32,910), Dorchester (31,846), Kent (19,987) and Somerset (26,016).

County and municipal governments in Maryland spend approximately \$21 billion annually on public services. Counties are the primary unit of local government responsible for most basic public services such as police, fire, local corrections, sanitation, local highways, health and parks/recreation. County governments are also responsible for funding public schools, libraries,

local community colleges and circuit courts. In fiscal 2005, expenditures at the County government level totaled \$20.0 billion, representing 95.3% of total local government expenditures.

Municipalities generally provide a more limited array of public services than counties. Public works and public safety are the two largest functions and expenditures of municipal governments, comprising 64% of total municipal expenditures in FY 05. As shown in Table 1, municipalities accounted for approximately five percent of total local government expenditures. In five counties, municipal governments accounted for over 15% of local government expenditures.

Table 1 – Local Government Expenditures FY 05

	Expenditures (in millions)	Percent of Total
County Level	\$ 20,022.5	95.3%
Municipal Level	\$ 995.1	4.7%
Total	\$ 21,017.6	100.0%
Municipal Level		
Public Works	\$ 429.9	43.2%
Public Safety	\$ 209.7	21.1%
General Government	\$ 122.6	12.3%
Parks and Recreation	\$ 91.2	9.2%
Community Development	\$ 21.9	2.2%
Economic Development	\$ 38.1	3.8%
Miscellaneous	\$ 30.0	3.0%
Debt Service	\$ 51.8	5.2%
Total	\$ 995.1	100.0%

Source: Department of Legislative Services

3. Wicomico County / Salisbury, Fruitland and Delmar Assessable Base Comparisons

The amount of property tax revenue that Salisbury, Fruitland and Delmar contribute to Wicomico County is substantial. For FY 2010, Wicomico County's adopted general fund operating budget reflects \$124,628,442 in revenues and expenditures. The County applies a property tax rate of \$0.759 per \$100 of assessable property (4th lowest of Maryland counties) on the unincorporated and incorporated areas of the County. Table 2 below shows taxes for Maryland counties.

Table 2 – County Tax Rates (CY 09, FY 09 & FY 10)

County	Property Tax Rate (non-municipal) FY 10	Income Tax Rate CY 09	Recordation Tax FY 09	Transfer Tax FY 09	Hotel/Motel Tax FY 09	Adm. & Amuse Tax FY 09
Allegany	0.983	3.05%	\$ 3.25	0.5%	8.0%	7.5%
Anne Arundel	0.876	2.56%	\$ 3.50	1.0%	7.0%	10.0%
Baltimore City	2.268	3.05%	\$ 5.00	1.5%	7.5%	10.0%
Baltimore	1.100	2.83%	\$ 2.50	1.5%	8.0%	10.0%
Calvert	0.892	2.80%	\$ 5.00	-	5.0%	1.0%
Caroline	0.870	2.63%	\$ 5.00	.05%	-	-
Carroll	1.048	3.05%	\$ 5.00	-	5.0%	10.0%
Cecil	0.940	2.80%	\$ 4.10	-	5.0%	6.0%
Charles	1.026	2.90%	\$ 5.00	-	5.0%	10.0%
Dorchester	0.896	2.62%	\$ 5.00	0.75%	5.0%	.05%
Frederick	0.936	2.96%	\$ 6.00	-	3.0%	5.0%
Garrett	0.990	2.65%	\$ 3.50	1.0%	5.0%	4.5%
Harford	1.064	3.06%	\$ 3.30	1.0%	-	5.0%
Howard	1.014	3.20%	\$ 2.50	1.0%	5.0%	7.5%
Kent	0.972	2.85%	\$ 3.30	0.5%	5.0%	4.5%
Montgomery	0.683	3.20%	\$ 3.45	1.0%	7.0%	7.0%
Prince George's	0.960	3.20%	\$ 2.50	1.4%	5.0%	10.0%
Queen Anne's	0.770	2.85%	\$ 3.30	0.5%	5.0%	5.0%
St. Mary's	0.857	3.00%	\$ 4.00	1.0%	5.0%	2.0%
Somerset	0.900	3.15%	\$ 3.30	-	5.0%	4.0%
Talbot	0.432	2.25%	\$ 3.30	1.0%	4.0%	5.0%
Washington	0.948	2.80%	\$ 3.80	0.5%	6.0%	5.0%
Wicomico	0.759	3.10%	\$ 3.50	-	6.0%	6.0%
Worcester	0.700	1.25%	\$ 3.30	0.5%	4.5%	3.0%

Sources: Maryland Association of Counties, Budget and Tax Rate Survey, November 2008; Overview of Maryland Local Governments – Finances and Demographic Information, Department of Legislative Services, 2009.

For FY 2010, the County estimates \$52,080,078 in total real property tax revenue, accounting for 41.8% of total County estimated general fund revenue to be collected. For this report and the purposes of this study, \$52,080,078 was used as the amount of revenue required to be collected from real property taxes within the County.

According to constant yield tax rate 2009 data from the Maryland State Department of Assessments and Taxation (SDAT) for July 1, 2009, Wicomico County had a total estimated assessable base of \$6,777,978,384 allocated amongst its municipalities as follows:

Table 3 – Wicomico County Assessable Property Tax Base

Municipality	Real Property Assessments ⁱ	Percent of Assessments
Salisbury	\$1,932,098,839	28.5%
Fruitland	\$321,187,502	4.7%
Delmar	\$166,138,195	2.4%
Study Participants	\$2,419,424,536	35.7%
Non-Study Participants	\$4,358,553,848	64.3%
Wicomico County	\$ 6,777,978,384	100.0%

ⁱSDAT estimate for 7/1/2009, as of 2/13/09

According to the SDAT data, Salisbury had an estimated assessable base of \$1,932,098,839, Fruitland had an estimated assessable base of \$321,187,502 and Delmar had an estimated assessable base of \$166,138,195. The bases of these municipalities combined for a total of \$2,419,424,536, or 35.7% of the total assessable base for Wicomico County. The assessable bases for the other incorporated municipalities within Wicomico County combined for 3.5% of the total assessable base while unincorporated areas composed 60.8% of the County's assessable base. Wicomico County's assessable base was roughly comparable to the combined assessable base of several Eastern Shore counties: Somerset (\$1,564,662,882), Dorchester (2,898,794,009) and Kent (\$2,692,425,194) which combined have a total assessable base of \$7,155,882,085. Wicomico County's base was also comparable to that of Queen Anne's County's of \$7,408,970,570.

Wicomico County has a relatively small assessable base when compared with other Maryland counties, ranking as the 7th lowest in the state. This has certainly influenced the County's ability and willingness to tax itself for the services it provides for its citizens and its reluctance to consider a tax differential for municipalities within the County. To illustrate this point, the Department of Legislative Services calculates two key indices: (1) tax capacity, which reflects the potential tax base of a local government; and (2) tax effort, which measures the extent to which the local tax base is actually taxed. Table 4 below shows the counties with the highest and lowest tax capacities as well as those with the highest and lowest tax efforts. Wicomico County was ranked as having the 5th lowest tax capacity and 4th highest tax effort in the state.

Table 4 – Counties with the Highest and Lowest Tax Capacity and Effort FY 01 – FY 03

Highest Tax Capacity	Lowest Tax Capacity
Worcester	Somerset
Talbot	Baltimore City
Montgomery	Allegany
Howard	Caroline
Queen Anne's	Wicomico
Highest Tax Effort	Lowest Tax Effort
Baltimore City	Talbot
Allegany	Worcester
Prince George's	Queen Anne's
Wicomico	Kent
Somerset	Calvert

Source: Department of Legislative Services

The tax capacity index is highly influenced by the property tax and income tax, which are the two largest sources of revenue available to local governments. Those jurisdictions with high property valuations and income wealth, therefore, tend to be among those with the highest capacity.

Wicomico County is similar to most other local governments in Maryland in that its two primary sources of revenue (property and income taxes) are and will continue to be stressed as a result of operating budget constraints from the charter-imposed property tax revenue limit and the continuing economic downturn. A 2002 voter imposed amendment to the County Charter limits annual growth in property tax revenue generated from real property on the tax rolls to the lesser of the Consumer Price Index (CPI) or 2%, excluding revenue from new construction.

These combined constraints have dramatically affected the County's operating budget over the last two years and are expected to continue into the near future. The FY 2010 operating budget incorporated a reduction in the property tax rate as a result of the charter-imposed revenue limit; for FY 2010, the CPI growth factor was only 0.1%. Departmental expenditures were reduced by an average of 10% over the FY 2009 operating budget. Since the adoption of the FY 2010 operating budget, State cuts in local aid to counties have resulted in additional cuts in the County's FY 2010 operating budget. County officials are projecting continued declines in reserve levels through FY 2012, due to expected pressure on primary general fund revenue sources.

4. Tax Differential Benchmarking

In an effort to obtain additional information that allows for a review of other comparable tax differential programs currently practiced in Maryland, MFSG selected several Maryland counties that we believe warrant comparison in terms of demographics, similarity of services provided and number/population of municipalities within the respective counties. Jurisdictions that were selected include Allegany, Carroll, Cecil, Dorchester, Talbot and Washington Counties. Once

the various jurisdictions were selected, MFSG began gathering information regarding each of the entities tax differential programs. The sources of information include the following:

- *2007 Report on County/Municipal Tax Differentials and Tax Rates* and *2008 Report on County/Municipal Tax Differentials and Tax Rates* by the Maryland Department of Legislative Services
- *Budgets, Tax Rates & Selected Statistics Fiscal Year 2009* by Maryland Association of Counties
- *Overview of Maryland Local Governments - Finances and Demographic Information*, January 2009 by the Maryland Department of Legislative Services
- MFSG Tax Setoff Questionnaire that was sent to each of the selected benchmarking entities

The selected benchmark communities are representative of jurisdictions that provided a tax setoff (differential, tax rebate or combination of the two). The various methodologies employed by the benchmarking counties for determining their individual tax setoffs are described for each county below. We did not identify any specific tax setoff methodology currently in use by the benchmark communities that could be classified as a “best practice” and applied to all jurisdictions evaluated. Instead, the project team concluded that the proprietary systems developed by each jurisdiction were appropriate for their individual characteristics.

Allegany County

Allegany County provides a tax rate differential to each of its seven municipalities. The differential is provided for duplicative services for planning and zoning, police protection, public works, highway maintenance, the Upper Potomac River Commission, solid waste disposal and capital highway projects. The differential is calculated by taking the net property tax support for each service and dividing it by the revenue generated by \$0.9829 of property tax. Below are the FY 2008 tax differentials:

Municipality	Real Property Tax Rate Differential	Personal Property Tax Rate Differential	Differential Amount
Barton	\$ 0.0278	\$ 0.0695	\$ 3,018
Cumberland	\$ 0.0739	\$ 0.1848	\$ 677,957
Frostburg	\$ 0.0693	\$ 0.1733	\$ 203,378
Lonaconing	\$ 0.0496	\$ 0.1240	\$ 13,554
Luke	\$ 0.0527	\$ 0.1318	\$ 40,942
Midland	\$ 0.0278	\$ 0.0694	\$ 2,952
Westernport	\$ 0.0496	\$ 0.1240	\$ 25,607
Total			\$ 967,408

Carroll County

Carroll County provides a tax rebate to each of its eight municipalities. In FY 2008, Carroll County provided a total of \$2.1 million. The County has an agreement in which funding is allocated to each municipality based on assessable base and population. The municipalities may utilize the funding however they choose. FY 2008 tax rebates were distributed as follows:

Municipality	General Rebate Amount
Hampstead	\$ 303,565
Manchester	\$ 213,920
Mount Airy	\$ 138,178
New Windsor	\$ 69,409
Sykesville	\$ 238,280
Taneytown	\$ 343,521
Union Bridge	\$ 65,528
Westminster	\$ 773,392
Total	\$ 2,145,793

Cecil County

Cecil County provides both a general rebate and a trash rebate to each of its eight municipalities. The general rebate is provided for duplicative services for police protection, street maintenance and street lighting. In FY 2008, the rebate was \$0.028 per \$100 of assessed property. The trash rebate offsets the cost of refuse and garbage collection throughout the County and is based on the average tons per capita of refuse brought to the county landfill, calculated as \$7.50 per ton x 0.75 tons per capita x population. FY 2008 rebates were distributed as follows:

Municipality	General Rebate Amount	Trash Rebate Amount	Total Amount
Cecilton	\$ 10,488	\$ 2,666	\$ 13,154
Charlestown	\$ 25,954	\$ 5,732	\$ 31,686
Chesapeake City	\$ 18,526	\$ 4,427	\$ 22,953
Elkton	\$ 275,263	\$ 66,898	\$ 342,161
North East	\$ 63,176	\$ 15,373	\$ 78,549
Perryville	\$ 99,903	\$ 20,655	\$ 120,558
Port Deposit	\$ 14,753	\$ 3,803	\$ 18,556
Rising Sun	\$ 47,295	\$ 9,574	\$ 56,869
Total	\$ 555,358	\$ 129,128	\$ 684,486

Dorchester County

In FY 2008, Dorchester County provided a tax rate differential to two of its nine municipalities and a tax rebate to the remaining seven. The tax differentials and rebates are provided for duplicative services including police protection and planning and zoning. The tax differentials, provided to the City of Cambridge and the Town of Hurlock, are calculated by taking the County's net cost of providing each service and multiplying it by the percentage of those costs funded by real property taxes and the percent of the County's assessable property tax base within each municipality. The tax rebates are derived from historical funding levels created by the County. Differential and rebate amounts for FY 2008 were provided as follows:

Municipality	Real Property Tax Rate Differential	Differential Amount	General Rebate Amount	Total Amount
Brookview	\$ -	\$ -	\$ 450	\$ 450
Cambridge	\$ 0.0250	\$ 188,277	\$ -	\$ 188,277
Church Creek	\$ -	\$ -	\$ 425	\$ 425
East New Market	\$ -	\$ -	\$ 1,350	\$ 1,350
Eldorado	\$ -	\$ -	\$ 425	\$ 425
Galestown	\$ -	\$ -	\$ 700	\$ 700
Hurlock	\$ 0.0040	\$ 4,337	\$ -	\$ 4,337
Secretary	\$ -	\$ -	\$ 1,350	\$ 1,350
Vienna	\$ -	\$ -	\$ 1,350	\$ 1,350
Total		\$ 192,614	\$ 6,050	\$ 198,664

Talbot County

Talbot County provides a real property and utility tax rate differential to its five municipalities. The real property tax rate differential is for duplicative planning and zoning, police protection, building code enforcement and parks and recreation services. Before FY 2000, a formula was used to calculate a county cost for parallel services. Since that time annual adjustments based on a constant yield have been provided in addition to the formula. Property tax revenues generated within the municipalities have remained at or below constant yield in recent years. FY 2008 real property and utility tax rate differentials are provided below:

Municipality	Real Property Tax Rate Differential	Utility Tax Rate Differential	Differential Amount
Easton	\$ 0.1260	\$ 0.3200	\$ 2,267,090
Oxford	\$ 0.1100	\$ 0.2800	\$ 373,991
Queen Anne	\$ 0.0550	\$ 0.1400	\$ 3,405
St. Michaels	\$ 0.1200	\$ 0.3000	\$ 328,075
Trappe	\$ 0.0800	\$ 0.2000	\$ 74,151
Total			\$ 3,046,712

Washington County

Washington County provides a tax rebate to its nine municipalities for services related to police protection, road maintenance and park maintenance. The County calculates net expenses for each service, which are then further broken into an expense per capita for police protection, per mile for road maintenance and per acre for park maintenance. Each municipality is distributed the lesser of this amount or the CAP distribution (an amount based on the municipalities' total taxable income, assessable base and population compared to the County's). Rebate amounts for FY 2008 were provided as follows:

Municipality	General Rebate Amount
Boonsboro	\$ 111,755
Clear Spring	\$ 3,000
Funkstown	\$ 6,949
Hagerstown	\$ 1,462,697
Hancock	\$ 68,776
Keedysville	\$ 3,407
Sharpsburg	\$ 4,885
Smithsburg	\$ 85,561
Williamsport	\$ 74,476
Total	\$ 1,821,506

Washington County is currently in the process of changing from a rebate to a differential to make it more equitable for the residents of the County and eliminate any double taxation that may occur. This change is expected to take place in FY 2011.

C. COUNTY SERVICES

1. County Services Categorized

MFSG utilized a number of source materials to assist in our evaluation of the potential for a tax differential within Wicomico County. Several of the key sources included the Wicomico County FY 2009-2010 Adopted Operating Budget; City of Salisbury's, City of Fruitland's and Town of Delmar's FY 2009-2010 adopted operating budgets; *2008 Report on County/Municipal Tax Differentials and Tax Rates* and *Overview of Maryland Local Governments - Finances and Demographic Information*, January 2009 by the Maryland Department of Legislative Services; *Budgets, Tax Rates & Selected Statistics Fiscal Year 2009* by Maryland Association of Counties; 1999 IGS Property Tax Setoffs for the City of Salisbury; Maryland State Department of Assessments and Taxation (SDAT) 3/09 and 11/09 Assessable Base Estimates (county level); SDAT 2/09 Constant Yield Tax Rates 2009 (municipality level); Study participants' comprehensive annual reports for FY 08; Wicomico County Finance Department working documents; Study participants' adopted comprehensive plans and study participants' official government websites.

Using Wicomico County's adopted FY 2010 budget as a foundation, MFSG categorized County services into two classes: (1) those programs and services that are available and provided to Salisbury, Fruitland and Delmar residents; and (2) those services and programs that are not available or provided to Salisbury, Fruitland and Delmar residents. MFSG identified the budgeted costs related to each program and service. For County programs and services that rely on funding sources other than (or in addition to) property tax revenues, MFSG also documented those offsetting revenues. Additionally, MFSG documented any programs or services that were partially available or provided to Salisbury, Fruitland and Delmar residents and documented the basis for allocating the related budgeted expenses. MFSG also identified and evaluated those County services or programs that primarily provide support to specifically identified County services and programs that are/may be available to Salisbury, Fruitland and Delmar residents and then allocated those "overhead costs" proportionally. Based on the assessed valuation of real property tax in the Cities of Salisbury and Fruitland, the Town of Delmar and the remainder of Wicomico County, MFSG calculated an alternative "adjusted" property tax rate applicable to the entire County as well as a supplemental "reduced" tax rate (referred to as a tax differential) for those portions of Wicomico County exclusive of Salisbury, Fruitland and Delmar.

MFSG identified several County services or programs that *are* offered to, provided to and/or utilized by *all* of the study participants' municipal governments and their residents. These included services and programs offered by Wicomico County and categorized in the County's FY 2010 Operating Budget as follows:

Circuit Court	Public Health Operating
Orphans Court	Extension Service
States Attorney	Community Access Channel
Community Promotion	Local Management Board
Elections And Registration	Emergency Services
Liquor/License Board	Economic Development

School Crossing Guards	Youth & Civic Center
Corrections	Community Grants
Weed Control	Preservation Trust Of Wicomico
Mosquito Control	Lower Shore Enterprises
Gypsy Moth Control	Teen Adult Center/Dove Point
School Building Commission	Maintenance of Aged in the Community
Board of Education	Shore Up
Community College	Commission on Aging
Public Library	Life Crisis Center
Tri County Council/Shore Transit	Second Wind

As these services/programs are offered to, provided to and/or utilized by the three municipal governments, individual written analyses have not been provided for them.

Several services provided by Wicomico County and categorized in the County's FY 2010 Adopted Operating Budget have overhead functions. These indirect expenses were allocated to the direct expense departments/services according to employee counts within those departments. Indirect expenses are discussed further in the report.

MFSG identified only **Sanitation Water & Sewer** as a County service or program that *is not* offered to, provided to or utilized by *any* of the study participants' municipal governments and their residents. Wicomico County does not provide centralized water and sewer services to its residents. As such, there is no specific organizational structure or assigned staff. The County's FY 2010 operating budget includes a "Sanitation Water & Sewer" budget category that indicates \$179,086 for Fruitland Water & Sewer. This budgeted amount is to cover part of the City of Fruitland's debt service in turn for reserving capacity for the County if needed in the future. **We have determined that the three municipalities should not contribute towards this Wicomico County budgetary category.**

MFSG also identified several County services or programs that are *partially* offered to, provided to and/or utilized by *at least one* of the study participants' municipal governments and their residents. As these services and programs are partially used by at least one of the three municipalities, we have developed individual written analyses to describe the amount/percentage of County property taxes each municipality should contribute to meet their individual "proportional fair share" of paying for those services. These services and programs are further defined below.

- **Department of Public Works:** According to the County's website, the Department of Public Works (DPW) consists of the following: 911-Addressing, Building Construction, Electrical, Engineering, Fire Protection, Roads, Solid Waste and Recycling and Subdivision Administration. The general fund FY 2010 operating budget for Public Works was \$573,943. This budget includes 11 general fund employees. These units of government are individually described below:
 - **911-Addressing:** Wicomico County's Comprehensive 911 Addressing System was developed to provide automatic address location identification for enhanced

emergency response and for efficiency in the delivery of goods and services by other public and private service providers. All developed properties in Wicomico County now have “city-styled” street name and address numbers. The Address List and Road Name List are components of the Addressing System which are maintained by Public Works in accordance with Chapter 197 (Streets and Addressing System) of the Wicomico County Code.

- **Building Construction:** The Building Construction Section’s work involves the review and approval of site and construction plans and the issuance of permits for building construction (which includes, but is not limited to, residential, commercial, industrial and institutional structures as well as remodeling, additions, alterations, mobile homes, accessory buildings and swimming pools). This section includes a Chief Building Inspector and two Building Inspectors.
- **Electrical:** The Wicomico County Electrical Board includes one employee. Homeowners are permitted to do their own electrical work for the dwelling in which they reside. Otherwise, only licensed electricians may do electrical wiring in Wicomico County. Public Works is involved with the: issuance of electrical permits, electrical licenses and the maintenance of all records for the Board of Electrical Examiners. **The Electrical Board is operated as an enterprise fund and none of the funding to run the Division comes from property taxes.**
- **Engineering:** The Engineering Division is involved in the design of public projects and review of private projects, as well as providing technical support to other departments/divisions. Projects involving marine structures, river dredging, road construction, stormwater management facilities, stream restoration and drainage systems and improvement construction plans for both individual sites and major subdivisions are also administered by the Division. State delegated programs involving stormwater and floodplains are managed while others require preparation and updating of various County plans, i.e., Water and Sewer Plan, Solid Waste Plan and Recycling Plan.
- **Fire Protection:** The Wicomico County Fire Protection Division protects the people and property in Wicomico County from the dangers of destructive fire, primarily through fire code enforcement and public fire education. This program consists of a five person staff: a Chief Fire Protection Specialist who is responsible for the day to day operations relating to the mission under the direction of the Director of Public Works, three Fire Safety Inspectors who assist the Chief Fire Protection Specialist and a part time Office Associate. The program provides full service fire protection review, inspection and consultation relating to the fire code as well as fire prevention educational presentations to elementary school classes and civic groups in the community. The Chief Fire Protection Specialist is responsible for plan review of construction documents relating to all types of buildings except for one and two family dwellings. The purpose of the review is to try to determine that the plans for a building, fuel tank, dance, concert or other project or event will be compliant with the Wicomico County Fire Code or fire code of a municipality in the county. The Chief Fire Protection Specialist provides these fire protection services to most areas of Wicomico County. Certain projects are reviewed and inspected by the Maryland

State Fire Marshal's Office, specifically, all buildings designated as "educational" and "healthcare" occupancies and those projects which are funded by grants and funds provided by the State of Maryland.

It should be noted that Wicomico County does not provide "fire-fighting" protection services or emergency medical services within the County. The services and programs provided by Wicomico County Fire Protection are primarily related to review and inspection relating to fire code. However, in the FY 2010 budget, the County provides funding for the Salisbury Fire & Ambulance, Volunteer Ambulance (11 companies) and Volunteer Fire Companies for the services they provide within the County. For FY 2010 the County has budgeted \$572,000 to Salisbury Fire & Ambulance, \$1,721,500 to Volunteer Ambulance and \$2,021,855 to Volunteer Fire Companies. **As the City of Salisbury is able to provide full fire-fighting/ambulance services for an area that exceeds its jurisdictional boundaries, it should not contribute to County funding for the following expense categories outlined in the FY 2010 operating budget: Salisbury Fire & Ambulance, Volunteer Ambulance and Volunteer Fire Companies. Neither the City of Fruitland nor the Town of Delmar is able to provide services/programs comparable to those provided by Wicomico County's Fire Protection Division. Fruitland and Delmar are also dependent on the County's funding of Salisbury Fire & Ambulance, Volunteer Ambulance and Volunteer Fire Companies and should contribute 100% to all three budget categories.**

- **Roads:** The Roads Division is responsible for the maintenance and construction of all county owned roads which includes 727 miles of roads, 39 bridges and 13 dams. This involves many projects including but not limited to ditch maintenance, roadside grass mowing, tree trimming, crossroad and driveway pipe installations, constructing and resurfacing of roads, maintenance and construction of bridges, snow removal and sign installation. Total Roads Division employment for FY 2010 is listed at 56. **The Roads Division is funded from the State of Maryland Highway User Revenue and none of the funding to run the Division comes from property taxes.**
- **Solid Waste:** Wicomico County does not provide solid waste collection services. Solid waste collection is available to the study participants (as well as Sharptown) on either a municipal or contractual basis. Users not located in these municipalities must either hire a private hauler or haul the waste themselves. Wicomico County currently owns and operates the Newland Park Landfill (NPLF) located on Brick Kiln Road, northwest of the City of Salisbury. The site covers approximately 125 acres. The facility on a daily average processes 290 tons of solid waste along with a regional recycling facility that processes recyclable materials for end users. In addition, it also operates 11 transfer stations, (that accept recyclables) and nine recycling convenience drop-off stations. Transfer stations are for the use of homeowners to dispose of their household garbage and recyclables. The County's solid waste is collected, disposed and recycled through a network of 22 collection stations and a central landfill. The latter facility receives the waste from the collection stations, commercial and municipal haulers and individuals. Total Solid Waste employment for FY 2010 is

listed at 68. **The Solid Waste Division is operated as an enterprise fund and none of the funding to run the Division comes from property taxes.**

- **Subdivision Administration:** Subdivision compliance in Wicomico County is administered by the Wicomico County Public Works Department and the Salisbury-Wicomico County Department of Planning, Zoning and Community Development. Subdivisions involving the first two lots from any tract of land, existing prior to the adoption of the zoning regulations, are approved administratively by the Public Works Department. All other subdivisions must follow the complete subdivision approval process which involves submission of a sketch plat, preliminary plat, construction plans and final plat. The sketch plat is submitted for conceptual review prior to presentation to the Planning Commission. The preliminary plat is submitted for a comprehensive review, preparation of a staff report and presentation to the County Council. The construction plans are submitted for a technical review to verify compliance with county construction standards.

With the exception of the County's Fire Protection Division, the majority of the services and programs offered by Wicomico County's Department of Public Works are not provided to and/or utilized by Salisbury, Fruitland or Delmar. For those services/programs that are provided and/or at least partially used by the three municipalities (plan review, stormwater review/inspections, electrical program permitting, road maintenance and construction and solid waste), all are either paid for with user fees or funded as enterprise accounts.

All three municipalities maintain their own respective "full-service" public works departments. The City of Salisbury's Public Works Department consists of 130 employees that are organized into five main functional areas which include the Resource Management Office, Engineering Division (Project Management, Technical Support and Traffic Systems Management Branches), Water Division (Water and Sewer, Water Treatment and Wastewater Treatment Branch), City Zoo (Animal Care and Education Branches) and Operations Division (Carpenter Shop, Marina, Parks, Sanitation, Streets, Supply and Fleet Management Branches). The City of Fruitland's Department of Public Works provides a variety of services including streets, street signs, snow removal, stormwater and water and sewer service for City residents. There is some degree of reciprocal "swapping" of services that occurs on a case by case basis. The Town of Delmar's Utilities Department also provides a full range of municipal services to its residents including water and sewer services and all street/road work for the Town.

All three participants rely on the services provided by the County's Fire Protection Division. As this division consists of five out of the 11 general funded employees within Public Works, only 5/11ths of the budget is allocated as funding to be collected by the participants. While other limited public works services and programs are utilized by the three municipalities, the combined cost for these services is minimal and is almost always offset by user fees. **With the exception of the Fire Protection Services programs identified above, MFSG has determined that the three municipalities should not contribute towards other Wicomico County DPW services or programs.**

- **Department of Planning, Zoning and Community Development:** Wicomico County and the City of Salisbury have conducted joint planning activities since 1943. In the early 1960's, the two jurisdictions established a separate, but joint, planning office to provide planning and zoning assistance to both the City of Salisbury and Wicomico County. In 1989, in response to the dramatic changes that occurred in both the City and County over the years, the County Council designated the former Planning Office as the Department of Planning, Zoning and Community Development. The Department is an agency of County government and follows all County administrative policies and procedures. The Department consists of 15 employees and has an FY 2010 operating budget of \$996,258. It is funded by the County with financial support from the City of Salisbury.

The County has historically not provided planning services or their related programs directly to the City of Fruitland or the Town of Delmar. Historically, the County has provided these services to the City of Salisbury for a fee, which offsets (by 15%, or \$150,000/\$996,258) the proportion Salisbury should contribute for Planning and Zoning. **We have therefore determined that the City of Fruitland and the Town of Delmar should not contribute towards Wicomico County services or programs. The City of Salisbury should contribute 85%.**

- **Department of Recreation and Parks and Tourism:** The Wicomico County Department of Recreation and Parks consists of 31 general fund employees and has an FY 2010 operating budget of \$1,851,138. The Wicomico County Department of Recreation, Parks and Tourism operates a large public park system consisting of 36 parks distributed throughout Wicomico County. Each park features a variety of amenities that are available for public use, ranging from free-use tidal and non-tidal water access, softball and soccer fields and tennis and basketball courts to picnic facilities, concession stands, and scenic biking and hiking trails. In addition, most of the park properties include portable or permanent rest room facilities. The Wicomico County parks system includes the following assets: 39 sites, 1,423 acres, 374 turf acres, 23 buildings, 18 parking lots, 8 boat ramps, 212 boat slips, 12,650 spectator seats, 32 ball fields, 52 hard surface courts, 20 playgrounds, 17 pavilions, 10.5 miles of trails and over 1 mile of shoreline. Acreage per 1,000 residents within the County is 19.11 (using total park system/turf acreage of 1,797 and population of 94,046).

The Department also provides a variety of recreational services and programs to residents of Wicomico County including youth after-school programs, adult golf, soccer, youth volleyball and basketball, body sculpting, bridge tournaments, ballroom dancing, belly dancing, bingo, field hockey, soccer, tennis camps, a wrestling club, softball and tai chi. Additionally, the Department provides a variety of adult fitness programs and motor coach tours and operates and maintains the County's park and recreation facilities.

Within the County's FY 2010 operating budget, the Wicomico County Tourism Department (Convention & Visitors Bureau) and Youth & Civic Center were not included in the "Recreation" category. **The Convention & Visitors Bureau is listed as an enterprise fund which has no funding coming from property taxes. The Youth & Civic Center is listed as having both general and enterprise funding. It has been determined that the study participants should contribute 100% to the general fund**

expenses while the enterprise funding has been excluded as none of it comes from property taxes.

Wicomico County recreation and parks services and programs are available to all County residents (free or for a charge depending on the service or program) including those within the municipalities. All three municipalities maintain their own respective park systems with varying levels of service. The City of Salisbury's Public Works Department maintains 11 parks and playgrounds throughout the City. Additionally, the department operates a full service (accredited) zoo. With the exception of the zoo, the City offers little/no recreational programs or services within the City's park facilities. Acreage per 1,000 residents within Salisbury is 4.96 (using total park acreage of 140 and population of 28,200). The City of Fruitland has very limited park facilities operating only the Fruitland Recreational Park. Acreage per 1,000 residents within Fruitland is 10.52 (using total park acreage of 46.63 and population of 4,431). Based on Program Open Space standards, the City needs an additional 145 acres of park space to serve its current citizens. Little/no recreational services or programs are offered by the City. Delmar provides its residents with modest park facilities including play lots, a playground, playfields and a neighborhood park. Acreage per 1,000 residents within Delmar is 11.03 (using total park acreage of 37 and population of 3,356). The Town's current comprehensive plan indicates the Town needs additional recreation/parks land and facilities to support the growing population. Little/no recreation services or programs are offered by the Town.

MFSG has determined that the three municipalities should contribute 100% to Recreation and proportionately to Parks (70% for Salisbury, 80% for each Delmar and Fruitland) based on the factors provided below. Although each of the three municipalities provides varying degrees of park facilities for their residents, none have provided facilities that would significantly replace/duplicate those provided by the County. We have therefore determined that none of the three municipalities should contribute 100% for Parks, but that each municipality should be "credited" with a limited reduction in their respective percentage contribution. This approach allows MFSG to take into account those limited park facilities provided by the three municipalities. Our conclusions are based on several factors:

- ✓ Wicomico County provides a far more comprehensive array of recreation programs and services than any of the other study participants.
- ✓ Many of the County's recreation services and are provided on City/Town parkland.
- ✓ One indicator of parkland adequacy is acreage per 1,000 residents. Wicomico County clearly provides significantly more parkland acreage per 1,000 residents than any of the study participants.
- ✓ Depending on various sources, none of the three municipalities provide "adequate" parkland/facilities levels of service for their residents.
- ✓ Wicomico County provides a larger number of park facilities than the study participants, which consist of a far more robust/comprehensive array of amenities (ball fields, passive parks, boat slips, parking and restroom facilities, etc.).
- ✓ Wicomico County's park facilities are offered to all Wicomico County residents including those that reside in the towns and cities within the County (in many

cases for a fee). Those park facilities within the three municipalities appear to be primarily oriented to residents within those jurisdictions.

- **Emergency Services:** The Wicomico County Department of Emergency Services is made up of three divisions: Emergency Management, Communications and Radio. Each division has its own distinct function which meshes with the other divisions to make a complete multi-functional operation. The department consists of 28 employees and an FY 2010 operating budget of \$1,684,596. The individual divisions and their respective responsibilities are outlined as follows:
 - **Emergency Management:** Wicomico County maintains an active Emergency Management Division. The Emergency Management Coordinator manages the daily activities of the division and staff which consists of an Emergency Management Technician, Emergency Management Planner and Administrative Office Assistant I. The Emergency Management Coordinator is responsible for the management and disbursement of Homeland Security grant funding awarded to Wicomico County. The Division is responsible for updating and maintaining emergency plans to deal with mitigation, preparedness, response and recovery for natural and man-made disasters. The Division also maintains the Wicomico County Emergency Mobile Command Unit for all response agencies in the County.
 - **Communications:** The Communications Division, known as "Central", is manned 24 hrs a day, 365 days a year. Central houses, maintains and operates the Wicomico County Public Safety Answering Point, better known as 9-1-1. All incoming 911 calls from within Wicomico County and surrounding areas are received at this center. The center receives calls for service for six police agencies within the county; when a call comes into the center, information is gathered and the call is then transferred to the appropriate agency for action. Along with the six police agencies the center also receives and dispatches all fire and medical related calls for 14 fire companies and nine ambulance companies.
 - **Radio:** The Radio Division maintains the seven channel 800 MHz trunking radio system in Wicomico County that supports Fire, EMS and Police agencies. This also includes other agencies not on the trunking system, but who share interoperability with County Public Safety agencies. There are approximately 1,800 portable and 625 mobile radios on the system. There are 14 fire and EMS departments and five police agencies on the system in the County. The system has interoperability with seven counties, the City of Salisbury and Ocean City systems. Preventive maintenance is done in-house on a 12 month schedule. A 60 foot portable tower trailer for backup scenarios is also maintained by Division staff. The Maryland Eastern Shore Interoperability Network (MESIN) provides for interoperability capability between the counties on the Eastern Shore of Maryland.

None of the three municipalities currently provide comparable services and programs provided by the Wicomico County Department of Emergency Services. MFSG has determined that the Wicomico County Department of Emergency Services provides a variety of services and programs to each of the study participants. The services and programs provided to the three municipalities are extensive, requiring a significant

commitment of human and financial resources. **MFSG has determined that all three municipal governments should contribute 100%.**

- **Wicomico County Sheriff's Office:** The Wicomico County Sheriff's Office consists of 123 total employees (sworn deputies and civilian personnel) within the following sections: Patrol Operations, Special Operations and Special Services Operations. The Sheriff's Office provides law enforcement services involving criminal, traffic and civil laws. Deputies possess all of the powers normally conferred upon police officers of the State of Maryland and use these powers to enforce laws affecting the criminal, traffic and civil laws of Wicomico County, the State of Maryland and the United States. This work involves extensive contact with the public, and considerable time is spent in gathering evidence, presenting evidence in court and in testifying for the prosecution of apprehended violators. The sections that compose the Sheriff's Office are described below:

- ***Patrol Operations:*** Patrol Operations consists of the Patrol Division, the Canine (K-9) Division and S.E.R.T. (Sheriff's Emergency Response Team).

The Patrol Division is commonly referred to as "being on the road" and may often be used as an emergency service and provide a public safety function at large gatherings, as well as in emergencies, disasters and search and rescue situations. To provide a prompt response in emergencies, the Patrol Division often coordinates operations with fire and emergency medical services. The Patrol Division is also responsible for reporting minor offenses by issuing citations which typically may result in the imposition of fines, particularly for violations of traffic and civil law. Traffic enforcement is often and effectively accomplished by Patrol Division deputies in radar equipped vehicles. The Patrol Division is sometimes involved in the maintenance of public order, even where no legal transgressions have occurred. For example, sometimes deputies respond to civil issues such as verbal arguments, tenant-landlord disputes, or an upset customer at a store in order to mediate the situation without charging anyone criminally. Patrol Division deputies are also trained to assist persons in distress, such as motorists with broken down vehicles and people experiencing medical emergencies. Patrol Division deputies are typically trained in basic first aid such as CPR and most are certified first responders.

Many deputies are also radar certified and certified to conduct field sobriety checkpoints. Some Patrol deputies have additional highway drug enforcement training and operate in specialized units such as K-9 or S.E.R.T. The Wicomico County K-9 Division assists law enforcement officers from the Maryland State Police, Salisbury Police Department, Fruitland Police Department, Delmar Police Department, Wicomico County Sheriff's Office, Wicomico County Narcotics Task Force and the Dorchester County Narcotics Task Force. . The K-9 team assists allied agencies in narcotics scans, searches (buildings, areas, articles), tracks, demonstrations (public relations), property checks (foot patrols) and criminal apprehensions.

The Sheriff's Emergency Response Team is a specialized unit of the Wicomico County Sheriff's Office that is trained to perform dangerous operations. S.E.R.T.

Team operations can include serving high-risk arrest warrants, performing hostage rescue and/or armed intervention, preventing terrorist attacks and engaging heavily-armed criminals.

- ***Special Operations:*** The Special Operations consists of the Court Security Division, W.B.I (Wicomico Bureau of Investigation), C.A.C. (Child Advocacy Center), Schools Division and Property Control Division.

The Court Security Division is responsible for maintaining the integrity of the judicial process by providing a safe environment within the Circuit Court facility and the surrounding grounds. This unit is also responsible for maintaining the security of all prisoners while they are being housed within, or transported to and from, the Circuit Court facility. The District Court Unit of Court Security is responsible only for the custody of Wicomico County prisoners awaiting trial, and those prisoners generated by the District Court bound for the Wicomico County Department of Corrections.

The Wicomico Bureau of Investigation was formed by the Wicomico County Sheriff's Office and the Maryland State Police in conjunction with the Office of the Wicomico County States' Attorney to jointly investigate serious crime in Wicomico County. This partnership allows resources and personnel to concentrate efforts on major criminal activities that previously were split between the two agencies. Each agency refers cases to W.B.I. for investigation as appropriate. Historically, W.B.I. has investigated approximately three to four hundred cases each year.

The Schools Division's primary responsibilities are to provide law enforcement service to all public schools within Wicomico County. The purpose of the program is to provide a uniformed law enforcement deputy to each middle and high school to work in cooperation with the school's administrators, students, staff, parents and community members.

The Property Control Division is responsible for the logging and storage of all property and evidence that is seized or collected by deputies during the course of their duties. Depending on the type of item, it may be kept in property until a trial has concluded or a crime involving that item is solved. Contraband items may also be destroyed and monies may be seized once a case is adjudicated.

- ***Special Services Operations:*** Special Services Operations consists of the Communications Center, Civil/Administrative Division and Records Division.

Within the Communications Center, Police Communications Officers (also known as emergency dispatchers or 9-1-1 operators) receive calls from individuals who need assistance from police officers, firefighters or emergency medical services. Once information is obtained from the caller, these dispatchers activate the services necessary to respond to the nature of the call for help. The Sheriff's Office also dispatches calls for the Delmar and Fruitland Police Departments, 16 hours for Fruitland and 11 hours for Delmar each weekday and 24 hours for both municipalities on Saturday and Sunday.

The Civil/Administrative Division is responsible for various aspects of the Sheriff's Office operation. Responsibilities include tracking warrants, civil papers, criminal summons, ex-partes, peace orders, scheduling of extraditions, landlord tenant eviction, writs of replevin and writs of execution as well as tracking payroll information and maintaining personnel information. The Division is responsible for accounts payable and receivable including billing, vendor information, petty cash, investigative funds and Sheriff's sales. The Division also inspects slot machines and issues licenses for taxi cabs, slot machines, bingo, raffles, charitable casinos and alarm companies. Since 1999, the Civil/Administration Division has seen increases in license issuance, primarily among taxi owners and drivers. The Division also has the responsibility of licensing and enforcing taxi laws. Currently there are 79 licensed taxi drivers and 20 taxi companies. The Division conducts on site audits of taxi companies, which has proven beneficial in educating taxi owners and drivers about the laws governing taxi ownership and operation.

The Records Division is responsible for maintaining all records and reports for the Wicomico County Sheriff's Office. Records clerks are also responsible for the tracking of citations and warnings issued by the road deputies and all incident report information.

All three municipalities maintain their own "full-service" police departments. The Salisbury Police Department is an accredited, full service police department providing 24 hour law enforcement services within the City of Salisbury. The Department consists of 104 FTE positions organized into three major divisions: Administration, Operations and Criminal Investigation. The Department provides a variety of services within the city limits including patrol, a Community Action Team, criminal investigation and animal control. Additionally, Police Communications (City Communications Center) is the backup communications facility for the County. The Delmar Police Department is inter-jurisdictional, providing police services in both Maryland and Delaware. In addition, Delmar's police officers also serve as deputy sheriffs in Wicomico County and provide limited police service outside Delmar, MD. There are 11 officers working for the Town of Delmar. The Town's Police Department possesses limited 911/communications capabilities with one staff person working five days a week for one shift and another working part time five days a week (five hours from 5 pm to 10 pm). The City of Fruitland has its own police department consisting of 19 full time officers that serve the City and respond to calls in surrounding areas if necessary. The City's Police Department possesses limited 911/communications capabilities with one staff person working five days a week for one shift. If 911/communications requires staffing of at least one employee at all hours of the week (24 hours x 7 days = 168 hours) and Fruitland only has one dispatcher working one shift five days a week (8 hours x 5 days = 40 hours), without the County's support, there would be 128 hours per week of no staffing for the City. As Delmar has a full time and a part time (5 hours per day) dispatcher working five days a week (8 + 5 x 5 days = 65 hours), without the County's support, there would be 103 hours per week of no staffing for the Town.

MFSG has determined that the Wicomico County Sheriff's Office provides a variety of services and programs to each of the study participants. While those services are not absolute, they are, overall fairly extensive, requiring a significant commitment of human

and financial resources to the City of Salisbury and to a lesser degree the City of Fruitland and Town of Delmar. Examples of these services/programs include the following:

- ✓ The Wicomico County Sheriff's Office had 44,967 total calls for service in 2008. Of those, 32,801 were able to be mapped. Of these, 9,623 (29%) calls came from within Salisbury, 421 (1%) from within Fruitland and 634 (2%) from within Delmar. Inversely, Salisbury identified only 1,897 of 47,350 (4%) total calls for service as being outside City limits (this amount offsets the proportion Salisbury should contribute). The Wicomico County Sheriff's Office therefore appears to provide a significantly larger proportional response within the City of Salisbury than the City provides outside its jurisdiction.
- ✓ The Wicomico County Sheriff's Office provides K-9 services to the Cities of Salisbury and Fruitland as requested.
- ✓ The Wicomico County Sheriff's Office provides court security to all Circuit and District Court facilities located within the County.
- ✓ The Sheriff's Office received 128,373 papers for service in 2008. Of those, 94,105 had an address within the County and 49,818 were able to be mapped: 20,993 (42%) in Salisbury, 3,054 (6%) in Fruitland, 2,340 (5%) in Delmar and 23,341 (47%) outside of municipal police forces.
- ✓ The Wicomico County Sheriff's Office provides slot machine inspections and issues evictions within the cities of Salisbury and Fruitland and the Town of Delmar.
- ✓ The Wicomico County Sheriff's Office also dispatches calls for the Delmar and Fruitland Police Departments, 16 hours for Fruitland and 11 hours for Delmar each weekday and 24 hours for both municipalities on Saturday and Sunday, or 76% (128/168) of the time for Fruitland and 61% (103/168) of the time for Delmar.

MFSG has calculated that all three municipal governments should contribute proportionally towards the services they individually receive from the Wicomico Sheriff's Office based on the number of calls for service for Patrol/Operations and number of civil papers for service as well as the percent of 911/communications support provided for Special Services Operations. The allocated percentages for each section are provided below:

Sheriff's Office Category	Percent Provided to:		
	Salisbury	Fruitland	Delmar
Operations/Patrol	25%	1%	2%
Special Operations	100%	100%	100%
Special Services Operations	19%	45%	36%

Expenses for the Sheriff and administration, civilian and part-time civilian support have been identified as indirect expenses and allocated proportionately to the categories in the table above.

- **Protection of Animals:** Wicomico County does not directly provide typical “animal control” services and programs to County residents. The Wicomico County Humane Society provides animal control services to the unincorporated areas of the County under an agreement with the County. The County’s FY 2010 operating budget indicates \$295,010 for “contractual services” under the fund “Protection of Animals”. The

Salisbury Police Department provides animal control services within Salisbury city limits. The Town of Delmar provides 25 hours per week of animal control services within its municipal boundaries (62.5% of a 40 hour work week). The City of Fruitland does not provide animal control services within its municipal boundaries.

MFSG has determined that the City of Fruitland should contribute 100% and the Town of Delmar should contribute 37.5% towards the cost of supporting the Humane Society. As the City of Salisbury provides its own internal animal control services, they should not be required to contribute.

2. Indirect Expense Departments / County Overhead

MFSG identified the following Wicomico County general funded budget categories as indirect expenses:

Legislative/Council Function	General Services
Administration/Executive Function	IT Department
Finance	Pensions & Retirement
Public Accountant	Hospital & Disability
Purchasing Administration	Workers Compensation/Liability Insurance
Legal	Debt Retirement
Human Resources	Contingency

These costs were allocated as overhead to each of the County budget categories based on the percentage of total expenses for salaries outlined in each of the County's budget categories.

D. CALCULATION OF TAX DIFFERENTIAL

1. Budget Allocation

Wicomico County's FY 2010 Approved Budget from the Wicomico County Fiscal Year 2009/2010 Operating Budget was split between operating expenditures and revenues. The expenses of most individual departmental budgets were designated as "direct expenses" while the expenses of those departments defined as supporting other departments (i.e., overhead) were designated as "indirect expenses" and were proportionately allocated to each of the "direct expense" departments based on the percentage of total expenses for salaries outlined in each of the County's "direct expense" budget categories.

The "indirect expenses" identified in the previous section were added to the "direct expenses" resulting in total expenses. This amount equals \$124,628,442 which is Wicomico County's total FY 2010 expenses.

With the exception of *Net Property Tax Revenue*, all revenues within the County's Approved Budget were identified as offsetting revenues since they offset the expenditure amount due to be collected from property taxes. As with expenses, offsetting revenues were categorized as "direct offsetting revenues" or "indirect offsetting revenues" (offsetting revenues of those supporting the "direct" departments). "Indirect offsetting revenues" were allocated proportionately based on the percentage of total expenses for salaries for each department and added to "direct offsetting revenue" departments, resulting in total offsetting revenues. This amount equals \$72,548,364 which is Wicomico County's total FY 2010 revenues less real property tax revenue of \$52,080,078.

Total expenses less total offsetting revenues gives the revenue required to be collected from property taxes (\$52,080,078). Using the information gathered pertaining to County services provided, a determination was made as to whether or not each department's services were provided to the Cities of Salisbury and Fruitland and the Town of Delmar. Those services not provided within Salisbury, Fruitland and Delmar (see previous section) were excluded from the \$52,080,078 to be recovered through property taxes for the three study participants.

For some of the departments detailed in the previous section, only a portion of expenses was designated as provided to Salisbury, Fruitland and/or Delmar. The City of Salisbury provides about 15% of the Planning & Zoning budget for services provided from the County, offsetting the proportion the City should contribute in real property taxes for the department. The expenses of the Sheriff's Office have been allocated to each study participant according to divisions/services offered. For the Protection of Animals, the City of Salisbury provides animal control services while Delmar provides 25 hours per week and Fruitland does not provide the services at all. For Public Works, as five out of the 11 general funded employees within the department are in the Fire Protection Division (whose services are provided to all participants), only 5/11ths of the Public Works budget is allocated as funding to be collected by the participants. Expenses for Recreation vs. Parks services have been separated with enterprise funded expenses taken out of the revenue requirement for the study participants.

2. Tax Differential

Table 5, below, shows the real property assessments for the study participant municipalities in Wicomico County. As the table shows, 35.7% of Wicomico County's assessable tax base pertains to Salisbury, Fruitland and Delmar.

Table 5 – Real Property Assessments

Municipality	Real Property Assessments ¹	Percent of Assessments
Salisbury	\$1,932,098,839	28.5%
Fruitland	\$321,187,502	4.7%
Delmar	\$166,138,195	2.5%
Study Participants	\$2,419,424,536	35.7%
Non-Study Participants	\$4,358,553,848	64.3%
Wicomico County	\$ 6,777,978,384	100.0%

¹SDAT estimate for 7/1/2009, as of 2/13/09

Based on the assessed valuation of real property tax in the Cities of Salisbury and Fruitland, the Town of Delmar and the remainder of Wicomico County, MFSG calculated an alternative “adjusted” property tax rate applicable to the entire County as well as a supplemental “reduced” tax rate (referred to as a tax differential) for those portions of Wicomico County exclusive of Salisbury, Fruitland and Delmar

It must be emphatically stressed, however, that these “adjusted” or “reduced” property tax rates would be applicable only if the County Council’s designation (via its annual Budget Resolution) of property tax revenues as being applied to fund the operating budget of and debt service related to the Board of Education is deemed to lack legal basis. It is clearly the intent of the County Council to designate this specific use of property tax revenues, which would make the whole issue of a tax differential moot, since all municipalities in the County rely on the County school system for K-12 education, and the County expends an amount greater than the total County property tax revenues for the Board of Education’s operating budget and debt service.

We cannot locate a formal legal opinion as to the validity of the County’s designation of its property tax revenues for the Board of Education and were told informally that if we obtained such an opinion, we would likely also receive three opinions reaching a different conclusion. There is nothing in State law that specifically says the County may take the action specified in its Budget Resolution, nor is there any specific statutory language prohibiting such designation. We are not attorneys and cannot opine on the legality of this action. This issue can be resolved in one of two ways: (1) by litigation, from which neither the County nor the three municipalities would benefit, or (2) by a “final” and explicit political decision on the part of the County Council. Attempting to resolve this issue via the use of accounting, or finance or management analysis will never satisfy the parties involved in this discussion.

MFSG's analysis indicates that for FY 2010, Wicomico County will need to collect \$52,080,078 in real property tax revenue. Our analysis indicates that, if the County's designation of property tax revenues as being dedicated to the Board of Education were not applied, the City of Salisbury should be asked to contribute towards \$46,684,501 (89.6% of the total) of the total revenue requirement, the City of Fruitland should contribute towards \$48,188,172 (92.5%), and the Town of Delmar should contribute towards \$48,026,426 (92.2%). The difference between the total revenue required to be collected from property taxes less the respective amount that each participant should help fund represents the cost of duplicated services/programs for each participant. The tax differential for each participant is calculated from these amounts and is shown in the table below:

Table 6 – Tax Differential

	Revenue Requirement	Percent of Total	Tax Rate*	Differential
Countywide	\$52,080,078	100.0%	\$0.796	\$0.000
Salisbury	\$46,684,501	89.6%	\$0.714	\$0.082
Fruitland	\$48,188,172	92.5%	\$0.737	\$0.060
Delmar	\$48,026,426	92.2%	\$0.734	\$0.062

*Per \$100 of assessable real property

In summary:

- If a uniform Countywide property tax rate is applied for FY2010, it would be \$0.768; or
- If a tax differential were granted, it would result in the following tax rates:
 - Wicomico County, other than Salisbury, Fruitland and Delmar – \$0.796
 - City of Salisbury – \$0.714
 - City of Fruitland – \$0.737
 - Town of Delmar – \$0.734

Our analysis indicates that in order to ensure that real property tax revenues are sufficient to cover County FY 2010 operating expenses, the current County real property tax rate would need to be increased by \$0.009 from \$0.759 to \$0.768. If a tax differential were granted, the current County real property tax rate would need to be increased by \$0.037 from \$0.759 to \$0.796, requiring the County to forego \$1,213,984 in tax revenues from the three municipalities. The County's real property tax rate would then be \$0.714 in Salisbury, \$0.737 in Fruitland and \$0.734 in Delmar. MFSG is neither recommending for nor against such a differential but has estimated a differential amount that could be justified if the County's designation of property tax revenues for use by the Board of Education were not applied.

The tax differential model is attached as an appendix to this report.

APPENDIX – TAX DIFFERENTIAL MODEL



Wicomico County Real Property Tax Differential Study

Developed by: Municipal and Financial Services Group

Last Update: 4/15/2010

By:

MRM

Model Index

Tax Differential Model

[Wicomico Expenses](#)

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Benchmark/Comparison Data

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Other Worksheets

[Salisbury Expenses](#)

[Fruitland Expenses](#)

[Delmar Expenses](#)

Wicomico Expenses

Budget Index	Actual FY 08	Approved FY 09	Adopted FY 10
GENERAL FUND			
Legislative/Council Function			
01-50 Salaries - Council	\$ 116,440	\$ 115,000	\$ 115,000
01-50 Salaries-General	\$ 93,851	\$ 205,875	\$ 184,310
01-52 Operating Expenses	\$ 58,156	\$ 136,680	\$ 120,300
101.67 Council Expenses	\$ -	\$ -	\$ -
01-54 Capital Outlay	\$ 13,541	\$ 16,545	\$ 7,319
1 Subtotal Legislative/Council Function	\$ 281,988	\$ 474,100	\$ 426,929
Circuit Court			
02-50 Salaries-General	\$ 521,742	\$ 570,884	\$ 568,460
121.06 Salaries-Court Steno	\$ -	\$ -	\$ -
121.09 Salaries-Grants	\$ -	\$ -	\$ -
121.35 Grand Jury, Jurors, Etc.	\$ -	\$ -	\$ -
02-52 Operating Expenses	\$ 301,769	\$ 330,280	\$ 318,220
121.63 Steno Expenses	\$ -	\$ -	\$ -
121.70 Law Clerk Items	\$ -	\$ -	\$ -
121.71 Drug Court Fees	\$ -	\$ -	\$ -
02-54 Capital Outlay-General	\$ 16,334	\$ 102,752	\$ 102,752
2 Subtotal Circuit Court	\$ 839,845	\$ 1,003,916	\$ 989,432
Orphans Court			
03-50 Salaries-General	\$ 19,200	\$ 19,200	\$ 19,200
03-51 Funded Retirement	\$ 1,664	\$ 4,608	\$ 7,680
03-52 Operating Expenses	\$ 9,911	\$ 16,930	\$ 16,030
03-54 Capital Outlay-General	\$ -	\$ -	\$ -
3 Subtotal Orphans Court	\$ 30,775	\$ 40,738	\$ 42,910
States Attorney			
04-50 Salaries-General	\$ 1,312,822	\$ 1,547,718	\$ 1,566,874
04-50 Salaries-Attorneys	\$ 109,278	\$ 112,456	\$ 114,527
04-52 Operating Expenses	\$ 135,679	\$ 122,450	\$ 103,008
04-54 Capital Outlay - General	\$ 26,330	\$ 23,850	\$ 22,065
4 Subtotal States Attorney	\$ 1,584,109	\$ 1,806,474	\$ 1,806,474
Administration/Executive Function			
05-50 Salary - County Executive	\$ 85,238	\$ 85,000	\$ 85,000
05-50 Salaries-General	\$ 322,282	\$ 331,737	\$ 331,737
05-52 Operating Expenses	\$ 191,229	\$ 143,800	\$ 87,350
05-54 Capital Outlay	\$ 5,000	\$ 3,000	\$ 3,000
5 Subtotal Administration/Executive Function	\$ 603,749	\$ 563,537	\$ 507,087
Community Promotion			
06-52 Dues And Subscriptions	\$ 17,136	\$ 20,000	\$ 20,000
06-52 Operating Expenses	\$ 4,546	\$ 22,000	\$ 17,800
06-52 Jaycees	\$ -	\$ -	\$ -
6 Subtotal Community Promotion	\$ 21,682	\$ 42,000	\$ 37,800
Elections And Registration			
07-50 Salaries-General	\$ 268,860	\$ 344,480	\$ 268,142
142.21 Retirement/Pension	\$ -	\$ -	\$ -
142.45 Health Insurance	\$ -	\$ -	\$ -
07-51 Benefits	\$ 72,435	\$ 106,000	\$ 110,700
07-52 Operating Expenses	\$ 233,330	\$ 383,187	\$ 192,760
07-54 Capital Outlay-General	\$ 144,998	\$ 330,730	\$ 153,000
7 Subtotal Elections And Registration	\$ 719,623	\$ 1,164,397	\$ 724,602
Finance			
08-50 Salaries-General	\$ 799,104	\$ 844,909	\$ 827,524
08-52 Operating Expenses	\$ 264,471	\$ 305,056	\$ 231,172
08-54 Capital Outlay-General	\$ 12,091	\$ 31,732	\$ 6,932
8 Subtotal Finance	\$ 1,075,666	\$ 1,181,697	\$ 1,065,628
Public Accountant			
09-52 Auditors Services	\$ 61,190	\$ 77,175	\$ 70,630
09-50 Special Services	\$ 4,855	\$ 20,000	\$ 26,545
9 Subtotal Public Accountant	\$ 66,045	\$ 97,175	\$ 97,175
Purchasing Administration			
10-50 Salaries-General	\$ 108,220	\$ 101,125	\$ 101,125
10-52 Operating Expenses	\$ 5,525	\$ 10,760	\$ 9,960
10-54 Capital Outlay	\$ 1,843	\$ 2,000	\$ 1,500
10 Subtotal Purchasing Administration	\$ 115,588	\$ 113,885	\$ 112,585

Wicomico Expenses

Budget Index		Actual FY 08	Approved FY 09	Adopted FY 10
Legal				
11-50 Salaries-Attorney(s)	\$ 5,890	\$ 215,000	\$ 223,956	
11-52 Operating Expenses	\$ 357,392	\$ 55,830	\$ 34,308	
11-54 Capital Outlay-General	\$ -	\$ 15,250	\$ 2,664	
11 Subtotal Legal	\$ 363,282	\$ 286,080	\$ 260,928	
Human Resources				
12-50 Salaries-General	\$ 331,921	\$ 328,756	\$ 501,369	
158.42 Consultant (moved to .54 for FY02)	\$ -	\$ -	\$ -	
12-52 Operating Expenses	\$ 120,518	\$ 190,721	\$ 116,578	
12-54 Capital Outlay-General	\$ 16,727	\$ 26,525	\$ 15,914	
12 Subtotal Human Resources	\$ 469,166	\$ 546,002	\$ 633,861	
Planning and Zoning				
13-50 Salaries-General	\$ 680,315	\$ 810,245	\$ 798,443	
13-52 Operating Expenses	\$ 222,710	\$ 291,153	\$ 192,260	
13-54 Capital Outlay-General	\$ 5,649	\$ 5,555	\$ 5,555	
181.70 Office of Code Enforcement	\$ -	\$ -	\$ -	
13 Subtotal Planning and Zoning	\$ 908,674	\$ 1,106,953	\$ 996,258	
General Services				
14-50 Salaries-General	\$ 277,017	\$ 290,202	\$ 290,202	
14-52 Operating Expenses	\$ 764,414	\$ 887,840	\$ 735,820	
14-54 Capital Outlay	\$ -	\$ 1,700	\$ 26,000	
14 Subtotal General Services	\$ 1,041,431	\$ 1,179,742	\$ 1,052,022	
IT Department				
15-50 Salaries-General	\$ 313,137	\$ 364,945	\$ 374,218	
15-52 Operating Expenses	\$ 113,081	\$ 143,100	\$ 159,300	
15-54 Capital Outlay-General	\$ 151,842	\$ 267,200	\$ 182,200	
15 Subtotal IT Department	\$ 578,060	\$ 775,245	\$ 715,718	
Liquor/License Board				
16-50 Salaries-General	\$ 95,973	\$ 112,984	\$ 112,984	
16-50 Salaries-Board Members	\$ 12,608	\$ 13,000	\$ 13,000	
16-50 Salaries-Attorney(s)	\$ 21,932	\$ 10,000	\$ 10,000	
16-52 Operating Expenses	\$ 36,488	\$ 36,655	\$ 37,102	
16-54 Capital Outlay-General	\$ -	\$ 7,000	\$ -	
16 Subtotal Liquor/License Board	\$ 167,001	\$ 179,639	\$ 173,086	
Sheriff's Department				
17-50 Sheriff's Salary	\$ 119,512	\$ 85,000	\$ 85,000	
17-50 Salaries-Gen	\$ 6,268,271	\$ 7,221,818	\$ 7,194,725	
211.04 Salaries - Drill	\$ -	\$ -	\$ -	
211.15 Parks Security	\$ -	\$ -	\$ -	
17-52 Operating Expenses	\$ 788,568	\$ 781,972	\$ 836,710	
17-54 Capital Outlay-General	\$ 487,716	\$ 397,464	\$ 195,089	
17 Subtotal Sheriff's Department	\$ 7,664,067	\$ 8,486,254	\$ 8,311,524	
School Crossing Guards				
17-50 Salaries-General	rolled into Sheriff	rolled into Sheriff	\$ -	
18 Subtotal School Crossing Guards	\$ -	\$ -	\$ -	
Salisbury Fire & Ambulance				
18-52 Salisbury Ambulance	\$ 576,000	\$ 596,000	\$ 447,000	
18-52 Salisbury Fire Department	\$ 112,000	\$ 125,000	\$ 125,000	
18-52 Fruitland Ambulance	\$ -	\$ -	\$ -	
19 Subtotal Salisbury Fire & Ambulance	\$ 688,000	\$ 721,000	\$ 572,000	
Volunteer Ambulance				
19-52 Grant(s) - 11 companies beg FY10	\$ 550,000	\$ 550,000	\$ 605,000	
19-52 EMT Grant - 11 companies beg FY10	\$ 890,000	\$ 940,000	\$ 1,034,000	
19-51 EMT Workers Comp-11 companies beg FY10	\$ 66,571	\$ 75,000	\$ 82,500	
20 Subtotal Volunteer Ambulance	\$ 1,506,571	\$ 1,565,000	\$ 1,721,500	
Volunteer Fire Companies				
20-52 Workers Comp Ins	\$ 159,118	\$ 171,872	\$ 148,484	
20-52 LOSAP Committee	\$ 68,000	\$ 75,000	\$ 79,371	
20-52 Grant(s)	\$ 1,274,000	\$ 1,400,000	\$ 1,400,000	
20-52 Sinking Fund	\$ 294,000	\$ 350,000	\$ 350,000	
20-52 Hepatitis Vaccine	\$ -	\$ 5,000	\$ 5,000	
20-52 Respiratory Protection	\$ 9,296	\$ 39,000	\$ 39,000	
*** Parsonsburg Spec Ops	\$ -	\$ -	\$ -	
21 Subtotal Volunteer Fire Companies	\$ 1,804,414	\$ 2,040,872	\$ 2,021,855	

Wicomico Expenses

Budget Index	Actual FY 08	Approved FY 09	Adopted FY 10
Corrections			
21-50 Salaries - General	\$ 7,864,406	\$ 8,449,425	\$ 7,919,782
231.34 Contract Services		\$ -	\$ -
231.44 Hospital, Doctors, Drugs		\$ -	\$ -
231.50 Contracted Food Serv.		\$ -	\$ -
21-52 Operating Expenses	\$ 4,523,240	\$ 4,960,753	\$ 4,308,914
231.55 Medical Contractual		\$ -	\$ -
231.71 Pre-Trial / Home		\$ -	\$ -
21-54 Capital Outlay-General	\$ 136,150	\$ 47,250	\$ 42,500
22 Subtotal Corrections	\$ 12,523,796	\$ 13,457,428	\$ 12,271,196
Emergency Services			
22-50 Salaries - General	\$ 1,043,509	\$ 1,184,918	\$ 1,173,706
22-52 Operating Expenses	\$ 510,842	\$ 588,733	\$ 498,370
22-54 Capital Outlay-General	\$ 31,675	\$ 45,415	\$ 12,520
23 Subtotal Emergency Services	\$ 1,586,026	\$ 1,819,066	\$ 1,684,596
Protection of Animals			
23-52 Contractual Services	\$ 304,628	\$ 326,633	\$ 295,010
24 Subtotal Protection of Animals	\$ 304,628	\$ 326,633	\$ 295,010
Public Works			
24-50 Salaries-General	\$ 582,773	\$ 593,468	\$ 517,288
24-52 Operating Expense	\$ 28,546	\$ 31,700	\$ 40,300
24-54 Capital Outlay-General	\$ 21,073	\$ 8,056	\$ 16,355
25 Subtotal Public Works	\$ 632,392	\$ 633,224	\$ 573,943
Sanitation Water & Sewer			
342.54 Septage Disposal	\$ -	\$ -	\$ -
342.70 Sludge Study	\$ -	\$ -	\$ -
342.71 Soil Study & Survey	\$ -	\$ -	\$ -
25-52 Fruitland Water & Sewer	\$ 180,136	\$ 179,136	\$ 179,086
26 Subtotal Sanitation Water & Sewer	\$ 180,136	\$ 179,136	\$ 179,086
Weed Control			
26-50 Salaries-General	\$ 2,515	\$ 3,500	\$ 3,000
26-52 Operating Expense	\$ -	\$ -	\$ -
27 Subtotal Weed Control	\$ 2,515	\$ 3,500	\$ 3,000
Mosquito Control			
27-50 Salaries-General	\$ 55,214	\$ 109,235	\$ 98,350
27-51 Benefits		\$ -	\$ -
27-52 Operating Expenses	\$ 14,529	\$ 26,500	\$ 42,350
27-54 Capital	\$ 20,916	\$ 21,000	\$ 500
28 Subtotal Mosquito Control	\$ 90,659	\$ 156,735	\$ 141,200
Gypsy Moth Control			
28-52 Operating Expenses	\$ -	\$ 3,000	\$ 2,700
421.87 Grant-Cnty Forestry Bd	\$ -	\$ -	\$ -
29 Subtotal Gypsy Moth Control	\$ -	\$ 3,000	\$ 2,700
School Building Commission			
29-52 Operating Expenses	\$ 809	\$ 1,000	\$ 900
30 Subtotal School Building Commission	\$ 809	\$ 1,000	\$ 900
Board of Education			
30-52 Operating Expenses	\$ 49,443,053	\$ 50,204,655	\$ 50,781,711
30-52 Bond Principal	\$ 4,795,201	\$ 5,741,307	\$ 6,581,896
30-52 Bond Interest	\$ 2,659,538	\$ 3,241,811	\$ 3,909,100
31 Subtotal Board of Education	\$ 56,897,792	\$ 59,187,773	\$ 61,272,707
Community College			
31-52 Grant(s)	\$ 4,022,003	\$ 4,286,365	\$ 4,072,136
32 Subtotal Community College	\$ 4,022,003	\$ 4,286,365	\$ 4,072,136
Public Library			
32-52 Operating Expenses	\$ 1,598,620	\$ 1,648,477	\$ 1,483,477
33 Subtotal Public Library	\$ 1,598,620	\$ 1,648,477	\$ 1,483,477
Tri County Council/Shore Transit			
33-52 Grant - Operating	\$ 298,100	\$ 333,000	\$ 350,000
33-52 Grant - Mandate	In Tourism	\$ 10,000	\$ 10,000
33-52 Grant - Capital	\$ 42,234	\$ 40,000	\$ -
33-52 Grant - Facility	\$ -	\$ 41,435	\$ -
34 Subtotal Tri County Council/Shore Transit	\$ 340,334	\$ 424,435	\$ 360,000

Wicomico Expenses

Budget Index	Actual FY 08	Approved FY 09	Adopted FY 10
Public Health Operating			
34-50 Salaries-General	\$ 119,042	\$ 164,579	\$ 164,579
34-52 Operating Expenses	\$ 2,732,570	\$ 3,777,082	\$ 3,283,042
34-52 Non-Matching	\$ 44,416	\$ 37,100	\$ -
35 Subtotal Public Health Operating	\$ 2,896,028	\$ 3,978,761	\$ 3,447,621
Note: Prior To FY09, Health Dept. was net of Collection Account; Beginning In FY09, Revenue is segregated			
Extension Service			
36-52 Operating Expenses	\$ 110,139	\$ 112,198	\$ 100,978
36 Subtotal Extension Service	\$ 110,139	\$ 112,198	\$ 100,978
Community Access Channel			
37-52 Grant(s)	\$ 96,000	\$ 96,000	\$ 86,400
37-52 Capital	\$ 35,000	\$ 35,000	\$ 31,500
37 Subtotal Community Access Channel	\$ 131,000	\$ 131,000	\$ 117,900
Economic Development			
38-52 Grant(s)	\$ 138,475	\$ 138,475	\$ 124,627
38 Subtotal Economic Development	\$ 138,475	\$ 138,475	\$ 124,627
Pensions & Retirement			
40-51 Social Security	\$ 1,722,776	\$ 1,979,595	\$ 1,982,778
40-51 Funded Retire/Pension	\$ 3,214,595	\$ 2,859,676	\$ 1,006,088
40-51 Funded OPEB Liability	\$ 3,017,900	\$ 1,056,157	\$ -
40-51 Provision For Comp Abs	\$ 102,204	\$ -	\$ -
39 Subtotal Pensions & Retirement	\$ 8,057,475	\$ 5,895,428	\$ 2,988,866
Hospital & Disability			
41-52 Hospitalization	\$ 4,288,814	\$ 4,576,068	\$ 5,543,437
41-52 Disability	\$ 48,268	\$ 74,762	\$ 77,692
41-52 Unemployment Comp	\$ 17,681	\$ 37,109	\$ 89,532
41-52 Death Benefits/Life Ins	\$ 45,773	\$ 63,876	\$ 73,658
41-52 Blood Bank	\$ 607	\$ 1,150	\$ 1,150
41-52 Flex Spending	\$ -	\$ -	\$ 4,500
40 Subtotal Hospital & Disability	\$ 4,401,143	\$ 4,752,965	\$ 5,789,969
Workers Compensation/Liability Insurance			
42-52 Workers Comp	\$ -	\$ 1,490,336	\$ 601,736
42-52 Arbitrage	\$ -	\$ -	\$ -
42-52 Liability Insurance	\$ 447,929	\$ 750,000	\$ 800,000
41 Subtotal Workers Compensation/Liability Insurance	\$ 447,929	\$ 2,240,336	\$ 1,401,736
Debt Retirement			
43-52 Bond Principal	\$ 2,048,217	\$ 2,115,068	\$ 1,779,330
43-52 Drill Academy Principal	\$ -	\$ -	\$ -
43-52 Bond Interest	\$ 857,053	\$ 778,551	\$ 735,767
43-52 Drill Academy Interest	\$ -	\$ -	\$ -
43-52 Agent Fees	\$ 31,111	\$ 45,000	\$ 40,000
42 Subtotal Debt Retirement	\$ 2,936,381	\$ 2,938,619	\$ 2,555,097
Contingency			
46-52 Contingency	\$ 210,905	\$ 809,531	\$ 500,000
46-52 Contribution to Roads	\$ 1,850,000	\$ 300,000	\$ 446,800
46-52 Board of Ed Capital Project Reserve	\$ -	\$ -	\$ -
46-52 Contribution to YCC	\$ -	\$ -	\$ -
46-52 County Capital Project Reserve	\$ -	\$ -	\$ -
46-52 Capital Projects Reserve	\$ 5,000,000	\$ -	\$ -
46-52 Self Insurance Sinking Fund	\$ -	\$ -	\$ -
46-52 Reserve for Drill Academy	\$ -	\$ -	\$ -
46-52 Utility Reserve	\$ -	\$ -	\$ -
46-52 Approp. Operat. Reserve	\$ -	\$ -	\$ -
43 Subtotal Contingency	\$ 7,060,905	\$ 1,109,531	\$ 946,800
Local Management Board			
54-52 Operating Expenses	\$ 35,000	\$ 43,392	\$ 33,744
44 Subtotal Local Management Board	\$ 35,000	\$ 43,392	\$ 33,744
Recreation			
60-50 Salaries-General	\$ 1,331,757	\$ 1,434,433	\$ 1,359,946
60-52 Operating Expenses	\$ 460,410	\$ 491,230	\$ 491,192
60-54 Capital Outlay-General	\$ 59,246	\$ 47,000	\$ -
45 Subtotal Recreation	\$ 1,851,413	\$ 1,972,663	\$ 1,851,138
Youth & Civic Center			
621.04 Salaries-General	\$ -	\$ -	\$ -
61-52 Operating Expenses	\$ 482,725	\$ 516,969	\$ 441,969
621.94 Capital Outlay-General	\$ -	\$ -	\$ -
46 Subtotal Youth & Civic Center	\$ 482,725	\$ 516,969	\$ 441,969

Wicomico Expenses

Budget Index		Actual FY 08	Approved FY 09	Adopted FY 10
Community Grants				
83-52	Community Grants	\$ 49,000	\$ -	\$ -
	Red Cross	\$ -	\$ -	\$ -
	Salisbury/Wicomico Arts Council	\$ -	\$ -	\$ -
	MD Small Business Development Center	\$ -	\$ -	\$ -
	SDAT Pickup	\$ -	\$ -	\$ -
	Mandate - Municipal Shares Tax	\$ 21,209	\$ 21,209	\$ 21,209
	Wicomico Child Advocacy Center	\$ -	\$ -	\$ -
	Urban Salisbury	\$ -	\$ -	\$ -
	Maryland Historical Society	\$ -	\$ -	\$ -
47 Subtotal Community Grants		\$ 70,209	\$ 21,209	\$ 21,209
Preservation Trust Of Wicomico				
423.87	Grant	\$ -	\$ -	\$ -
48 Subtotal Preservation Trust Of Wicomico		\$ -	\$ -	\$ -
Lower Shore Enterprises				
426.87	Grant(s)	\$ -	\$ -	\$ -
49 Subtotal Lower Shore Enterprises		\$ -	\$ -	\$ -
Teen Adult Center/Dove Point				
84-52	Grant(s)	\$ 61,363	\$ 61,363	\$ 61,363
50 Subtotal Teen Adult Center/Dove Point		\$ 61,363	\$ 61,363	\$ 61,363
Maintenance of Aged in the Community				
85-52	Grant(s)	\$ 89,113	\$ 106,035	\$ 122,150
85-52	Capital - Facility Only	\$ 286,603	\$ -	\$ -
51 Subtotal Maintenance of Aged in the Community		\$ 375,716	\$ 106,035	\$ 122,150
Shore Up				
442.87	Grant(s)	\$ -	\$ -	\$ -
52 Subtotal Shore Up		\$ -	\$ -	\$ -
Commission on Aging				
86-52	Operating Expenses	\$ 500	\$ 500	\$ 450
53 Subtotal Commission on Aging		\$ 500	\$ 500	\$ 450
Life Crisis Center				
87-52	Grant(s)	\$ 15,000	\$ 15,000	\$ 13,500
54 Subtotal Life Crisis Center		\$ 15,000	\$ 15,000	\$ 13,500
Second Wind				
447.87	Grant(s)	\$ -	\$ -	\$ -
55 Subtotal Second Wind		\$ -	\$ -	\$ -
TOTAL - GENERAL FUND				
		\$ 127,780,847	\$ 129,535,922	\$ 124,628,442

Wicomico Expenses

Budget Index	Actual FY 08	Approved FY 09	Adopted FY 10
GOVERNMENTAL AND ENTERPRISE FUNDS			
Roads			
Salaries	\$ 2,502,186	\$ 2,629,481	\$ 2,066,242
Operating	\$ 7,699,895	\$ 7,343,193	\$ 3,604,411
Capital	\$ 816,390	\$ 788,890	\$ 510,286
Subtotal Roads	\$ 11,018,471	\$ 10,761,564	\$ 6,180,939
Airport			
Salaries	\$ 268,839	\$ 302,348	\$ 302,347
Operating	\$ 618,594	\$ 726,363	\$ 683,120
Capital	\$ -	\$ 26,000	\$ 15,000
Subtotal Airport	\$ 887,433	\$ 1,054,711	\$ 1,000,467
Nursing Home			
Nursing	\$ 3,551,572	\$ 3,938,154	\$ 4,129,987
Operating	\$ 3,853,880	\$ 4,104,803	\$ 4,481,472
Capital	\$ 294,881	\$ 283,888	\$ 113,210
Subtotal Nursing Home	\$ 7,700,333	\$ 8,326,845	\$ 8,724,669
Convention & Visitors Bureau			
Salaries	\$ 326,393	\$ 374,012	\$ 353,069
Operating	\$ 565,716	\$ 553,482	\$ 491,084
Capital	\$ 190,000	\$ 27,000	\$ 17,000
Subtotal Convention & Visitors Bureau	\$ 1,082,109	\$ 954,494	\$ 861,153
Solid Waste			
Salaries	\$ 1,457,829	\$ 1,619,757	\$ 1,859,137
Operating	\$ 3,452,749	\$ 3,709,317	\$ 3,576,363
Capital	\$ 1,373,727	\$ 1,337,341	\$ 969,500
Subtotal Solid Waste	\$ 6,284,305	\$ 6,666,415	\$ 6,405,000
Electrical Board			
Salaries	\$ 30,733	\$ 31,808	\$ 31,808
Operating	\$ 15,802	\$ 18,755	\$ 15,453
Capital	\$ -	\$ -	\$ -
Subtotal Electrical Board	\$ 46,535	\$ 50,563	\$ 47,261
Youth & Civic Center			
Salaries	\$ 870,031	\$ 910,115	\$ 893,556
Operating	\$ 974,344	\$ 1,123,364	\$ 1,027,180
Capital	\$ 3,000	\$ 4,000	\$ 4,000
Subtotal Youth & Civic Center	\$ 1,847,375	\$ 2,037,479	\$ 1,924,736
Local Management Board			
Salaries	\$ 526,429	\$ 542,732	\$ 379,151
Operating	\$ 2,755,300	\$ 1,767,187	\$ 1,332,994
Subtotal Local Management Board	\$ 3,281,729	\$ 2,309,919	\$ 1,712,145
TOTAL - GOVERNMENTAL AND ENTERPRISE FUNDS	\$ 32,148,290	\$ 32,161,990	\$ 26,856,370
TOTAL - ALL FUNDS	\$ 159,929,137	\$ 161,697,912	\$ 151,484,812

Wicomico Revenues

	Budget FY 08	Budget FY 09	Estimate FY 10
Estimated Property Tax Assessable Bases			
Real Property	\$ 5,469,785,620	\$ 6,214,192,022	\$ 6,777,978,384
Personal Property	\$ 483,592,000	\$ 518,787,000	\$ 502,331,000
Total Assessable Base	\$ 5,953,377,620	\$ 6,732,979,022	\$ 7,280,309,384
Estimated Tax Revenues (See Constant Yield Page For Calculations)			
Existing Real Property	\$ 48,188,811	\$ 50,583,523	\$ 51,453,978
New Construction - 1/2 Year	\$ 693,790	\$ 543,283	\$ 330,850
New Construction - Full Year	\$ 886,286	\$ 366,300	\$ 295,250
Total New Construction	\$ 1,580,076	\$ 909,583	\$ 626,100
Total Tax Rate	\$ 49,768,887 0.881	\$ 51,493,106 0.814	\$ 52,080,078 0.759
Personal Property	\$ 10,653,532 2.203	\$ 10,557,315 2.035	\$ 9,534,242 1.898
Gross Property Tax Revenue	\$ 60,422,419	\$ 62,050,421	\$ 61,614,320
Property Tax - Credits			
Local Manufacturing Equipment Exemption	\$ (2,300,000)	\$ (2,000,000)	\$ (1,600,000)
Amount Due Subdivision - Fin Tax	\$ (21,209)	moved to expense	moved to expense
Additions & Abatements Net	\$ (325,000)	\$ (408,700)	\$ (445,000)
Tax Credit Exempts	\$ (225,000)	included in above	included in above
Allowance For Late Tax Collections - Deferred Taxes	\$ (325,000)	\$ (275,000)	\$ (250,000)
Discount On Tax Payments	\$ (354,000)	\$ (410,000)	\$ (397,000)
Penalties & Interest - Delinquent Taxes	\$ 325,000	\$ 525,000	\$ 488,000
Enterprise Zone Credit	\$ -	MOVE ABOVE	MOVE ABOVE
Total Credits	\$ (3,225,209)	\$ (2,568,700)	\$ (2,204,000)
Net Property Tax Revenue	\$ 57,197,210	\$ 59,481,721	\$ 59,410,320
Other Revenues			
Taxes - Local			
Local Income Taxes	\$ 42,500,000	\$ 42,000,000	\$ 43,000,000
State Reallocation Of Interest/Penalties	\$ -		
Admissions & Amusement Taxes	\$ 200,000	\$ 175,000	\$ 88,500
Recordation Taxes	\$ 4,794,940	\$ 4,000,000	\$ 2,700,000
#911 Fee	\$ 712,327	\$ 658,154	\$ 632,500
Trailer	\$ 285,000	\$ 305,000	\$ 310,000
Total Other Tax Revenues	\$ 48,492,267	\$ 47,138,154	\$ 46,731,000
Licenses And Permits			
Licor Licenses/Fees	\$ 176,050	\$ 176,600	\$ 169,330
Traders' License	\$ 71,000	\$ 66,000	\$ 65,000
Dog - Rabies & Shelter			
Marriage Licenses	\$ 22,650	\$ 24,000	\$ 24,760
Building	\$ 225,000	\$ 170,000	\$ 140,000
Electrical (Moved To Enterprise Fund In Fy2005)			
CATV Franchise Fee	\$ 625,000	\$ 700,000	\$ 766,000
Amusements	\$ 8,000	\$ 8,400	\$ 8,500
Licenses & Permits - Other	\$ 4,500	\$ 3,500	\$ 6,500
Total Licenses And Permits	\$ 1,132,200	\$ 1,148,500	\$ 1,180,090
Intragovernmental			
Disparity Grant	\$ -	\$ 741,624	\$ 2,197,041
Juror Fees - Circuit Court	\$ 130,000	\$ 142,128	\$ 142,128
Police Protection Grant (Aid To Local Law Enforcement)	\$ 355,000	\$ 360,000	\$ 300,000
State Emergency Management Grants	\$ 50,483	\$ 70,303	\$ 109,567
Health Department Grants	\$ 59,379	\$ 62,055	\$ 62,055
Corrections JMHP	\$ -	\$ 91,703	\$ 91,703
Sheriff Grants	\$ 179,063	\$ 207,000	\$ 256,875
State's Attorney Programs	\$ 90,000	\$ -	\$ 5,000
P&Z Program Grants	\$ 133,892	\$ 86,425	\$ 69,705
Total Intragovernmental	\$ 997,817	\$ 1,761,238	\$ 3,234,074

Wicomico Revenues

	Budget FY 08	Budget FY 09	Estimate FY 10
Service Charges			
Wicomico County Liquor Board	\$ 320,000	\$ 396,000	\$ 400,000
Reimbursement To Corrections From Road & Solid Waste	\$ 143,990	\$ 148,990	\$ 103,990
Health Department Revenue	\$ 672,153	\$ 522,432	\$ 522,432
Impact Fees	\$ 1,700,000	\$ 650,000	\$ 575,000
P&Z Zoning Fees - Various	\$ 60,000	\$ 22,000	\$ 31,800
P&Z - City Of Salisbury	\$ 220,000	\$ 150,000	\$ 150,000
GOB Operating Expense - City Of Salisbury	\$ 135,375	\$ 198,150	\$ 160,375
Subdivision Review Fees	\$ 80,000	\$ 80,000	\$ 75,000
Mosquito Control	\$ 75,000	\$ 90,000	\$ 90,000
Reimbursement From Solid Waste	\$ 28,268	\$ 28,268	\$ 29,000
Room Tax Collection Administration Fee	\$ 10,815	\$ 12,105	\$ 16,000
Urban Services Commission Administrative Services	\$ 54,000	\$ 67,000	\$ 60,000
MIS Services - City Of Salisbury	\$ 53,000	\$ 66,435	\$ 18,000
Human Resource Services - City Of Salisbury	\$ -	\$ -	\$ -
Reimbursement To Sheriff From Board Of Ed	\$ 519,036	\$ 519,036	\$ 540,000
Corrections Per Diems	\$ 3,882,387	\$ 3,133,658	\$ 1,489,200
Corrections Work Release	\$ 175,000	\$ 175,000	\$ 80,000
Corrections Other Revenues	\$ 89,996	\$ 49,496	\$ 34,896
Fire Protection	\$ 200,000	\$ 175,000	\$ 110,000
Sheriff Miscellaneous Revenue (Reimbursements)	\$ 249,348	\$ 330,650	\$ 337,006
Sheriff's Fees And Violations	\$ 125,000	\$ 128,332	\$ 134,000
Recreation Programs	\$ 231,283	\$ 255,840	\$ 279,447
Bay Restoration Fee - Admin Fee	\$ -	\$ 30,000	\$ 34,000
Total Service Charges	\$ 8,352,498	\$ 7,378,113	\$ 5,270,146
Fines And Forfeitures			
State's Attorney Fees/Fines/Permits	\$ 40,000	\$ 40,000	\$ 40,000
Other Fines & Forfeitures	\$ -	\$ 3,000	\$ 82,400
Total Fines And Forfeitures	\$ 40,000	\$ 43,000	\$ 122,400
Miscellaneous Revenues			
Prior Year Carry Forward Fund Balance	\$ 7,792,507	\$ 9,187,028	\$ 4,254,124
Prior Year Carry Forward To Be Used For Cap Proj	\$ 5,000,000	\$ -	\$ -
BOE Reimbursement For School Const. Debt Service	\$ -	\$ -	\$ 2,000,000
Reimbursement To General Fund From Bond Proceeds	\$ -	\$ -	\$ -
Use Of Rainy Day Fund	\$ -	\$ -	\$ 472,700
Interest On Temporary Investments	\$ 2,850,000	\$ 3,200,000	\$ 778,000
Leased Assets/Loan Payments	\$ 51,977	\$ 40,477	\$ 40,577
Leased Assets - Verizon	\$ 18,000	\$ 18,000	\$ 19,800
Comcast/Shorebird W&S Loan	\$ -	\$ 56,349	\$ 56,349
Circuit Court Misc	\$ 16,782	\$ 19,522	\$ 9,762
General Services Charges			
Attorney Fees	\$ -	\$ 55,000	\$ 35,000
Miscellaneous And Unanticipated Revenue	\$ 9,320	\$ 8,820	\$ 14,100
Solid Waste Loan	\$ -	\$ -	\$ 1,000,000
Total Miscellaneous Revenues	\$ 15,738,586	\$ 12,585,196	\$ 8,680,412
Total Property Tax Revenue	\$ 57,197,210	\$ 59,481,721	\$ 59,410,320
Total Other Revenue	\$ 74,753,368	\$ 70,054,201	\$ 65,218,122
Total Revenue	\$ 131,950,578	\$ 129,535,922	\$ 124,628,442
Total Real Property Tax Revenue			\$ 52,080,078
Total Other Revenue			\$ 72,548,364
Total Revenue			\$ 124,628,442

Wicomico Offsetting Revenues

Budget Index	Department	Taxes	Licenses & Permits	Service Charges	Fines	Intergovernmental	Misc	Other	Total
From County									
1 Legislative/Council Function	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 151,890
2 Circuit Court	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 Orphans Court	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4 States Attorney	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000
5 Administration/Executive Function	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6 Community Promotion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7 Elections And Registration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8 Finance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94,000
9 Public Accountant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10 Purchasing Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000
11 Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12 Human Resources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13 Planning and Zoning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 251,505
14 General Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 160,375
15 IT Department	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,000
16 Liquor/License Board	\$ 169,330	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 169,330
17 Sheriff's Department	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,567,881
18 School Crossing Guards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19 Salisbury Fire & Ambulance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20 Volunteer Ambulance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21 Volunteer Fire Companies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22 Corrections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,799,789
23 Emergency Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 109,567
24 Protection of Animals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25 Public Works	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 325,000
26 Sanitation Water & Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27 Weed Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28 Mosquito Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000
29 Gypsy Moth Control	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30 School Building Commission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31 Board of Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 575,000
32 Community College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33 Public Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34 Tri County Council/Shore Transit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 584,487
35 Public Health Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36 Extension Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37 Community Access Channel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38 Economic Development	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39 Pensions & Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40 Hospital & Disability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41 Workers Compensation/Liability Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42 Debt Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43 Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44 Local Management Board	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45 Recreation	\$ 295,447	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 295,447
46 Youth & Civic Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47 Community Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48 Preservation Trust Of Wicomico	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49 Lower Shore Enterprises	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50 Teen Adult Center/Dove Point	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51 Maintenance of Aged in the Community	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52 Shore Up	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53 Commission on Aging	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
54 Life Crisis Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
55 Second Wind	\$ 46,731,000	\$ 870,760	\$ 309,330	\$ 4,841,146	\$ 40,000	\$ 1,037,033	\$ 44,762	\$ -	\$ 6,272,271
Department	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,400	\$ 2,197,041	\$ 908,826	\$ 58,945,851
56 No Department	\$ 7,330,242	\$ -	\$ 1,180,090	\$ 5,270,146	\$ 122,400	\$ 3,234,074	\$ 953,588	\$ 7,726,824	\$ 7,30,242
Personal Property Tax Revenue/Credits	\$ 54,061,242	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 72,548,364
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Allocation Notes

<u>Department</u>	<u>Division</u>	<u>Number of Employees</u>	<u>Percent Allocation</u>	<u>Direct Expenses</u>	<u>Indirect Expenses</u>	<u>Total Expenses</u>	<u>Rev. Required</u>	<u>% Provided to Salisbury</u>	<u>% Provided to Fruitland</u>	<u>% Provided to Delmar</u>	<u>Expenses Salisbury</u>	<u>Expenses Fruitland</u>	<u>Expenses Delmar</u>	<u>Comment</u>
Sheriff	Direct Expense Divisions													
	Operations/Patrol	42	46%	\$ 2,363,910	\$ 454,645	\$ 2,818,555	\$ 2,392,131	25%	1%	2%	\$ 605,955	\$ 30,703	\$ 46,237	
	Special Operations	34	37%	\$ 1,837,455	\$ 368,046	\$ 2,205,501	\$ 1,871,827	100%	100%	100%	\$ 1,871,827	\$ 1,871,827	\$ 1,871,827	
	Special Operations - Admin	6	7%	\$ 364,445	\$ 64,949	\$ 429,394	\$ 364,431	42%	6%	5%	\$ 153,569	\$ 22,341	\$ 17,118	
	Communications	10	11%	\$ 419,544	\$ 108,249	\$ 527,793	\$ 447,942	0%	76%	61%	\$ -	\$ 341,289	\$ 274,631	
	Total	92	100%	\$ 4,985,354	\$ 995,888	\$ 5,981,242	\$ 5,076,331				\$ 2,631,351	\$ 2,266,160	\$ 2,209,813	
	Indirect Expense Divisions													
	Sheriff	1		\$ 85,000										
	Administration	4		\$ 302,176										
	Civilian Support	28		\$ 469,109										
	Part Time Civilian	6		\$ 139,603										
	Total	39		\$ 995,888										
	Grand Total	131		\$ 5,981,242			\$ 5,076,331							
	Recreation and Parks													
	Direct Expense Divisions													
	Recreation - Local Taxes	#DIV/0!		\$ 446,000		\$ 446,000	\$ 364,953	100%	100%	100%	\$ 364,953	\$ 364,953	\$ 364,953	
	Recreation - Enterprise/Fees	#DIV/0!		\$ 709,000		\$ 888,000	\$ 726,632	74%	45%	42%	\$ 537,839	\$ 326,438	\$ 307,369	Enterprise taken out
	Parks - Local Taxes	#DIV/0!		\$ 888,000										
	Parks - Enterprise/Fees	#DIV/0!		\$ 667,000										
	Total	-		\$ 2,710,000		\$ -	\$ 1,334,000	\$ 1,091,584			\$ 902,792	\$ 691,391	\$ 672,322	

Tax Differential

Municipality	Real Property Assessment ¹	Percent of County Total
Salisbury	\$1,932,098.83	28.5%
Fruitland	\$321,187.502	4.7%
Delmar	\$566,381.95	2.5%
Study Participants	\$2,419,242.956	38.7%

Municipality	Revenue Requirement	% of Total
Pittsville	\$52,080,078	100.0%
Hebron	\$54,709,145	0.8%
Willards	\$55,590,259	0.7%
Sharptown	\$52,319,085	0.5%
Mardela Springs	\$16,437,578	0.2%
Unincorporated Areas	\$4,120,623,597	60.8%
Non-Study Participants	\$4,358,553,848	64.3%
Wicomico County	\$6,777,978,384	100.0%

¹SDAT Estimate for 7/1/2009, As of 2/13/09

Revenue Required from Real Property Taxes

Municipality	Real Property Assessment ¹	% of Revenue Requirement Liability
Countywide	\$6,777,978,384	100.0%

¹SDAT Estimate for 7/1/2009, As of 2/13/09

FY 10 Real Property Tax Rates			
Municipality	County	Municipality	Municipality
Countywide	\$0.759	\$0.819	\$0.819
Salisbury	\$52,395,577	\$32,891,906	\$32,891,906
Fruitland	\$48,684,510	\$48,188,172	\$48,188,172
Delmar	\$48,026,126	\$48,026,126	\$48,026,126

Revenue Required from Real Property Taxes

\$52,080,078

Constant Yield Tax Rate

Municipality	Real Property Assessment ¹	% of Total
Countywide	\$6,777,978,384	100.0%

¹SDAT Estimate for 7/1/2009, As of 2/13/09²Per \$100 of assessable real property

		Additional Real Property Tax Revenue			If keep Current Tax Rate and no provide Differential		
		Real Property Tax Rate ²	Difference (Calculated less Current Yield)	Difference (Calculated less Current Yield)	Real Property Tax Revenue	Real Property Tax Revenue	Real Property Tax Revenue
		Requirement	Requirement Excluded	Differential	Due to Constant Yield	Total	Difference
		Revenue Requirement	% of Total	% of Revenue Requirement Liability	Due to Differential	Due to Constant Yield	If keep Current Tax Rate and no provide Differential
		Revenue Requirement	% of Total	% of Revenue Requirement Liability	Due to Differential	Due to Constant Yield	If keep Current Tax Rate and no provide Differential
Calculated Tax Rates							
Countywide	\$4,358,553,848	100.0%	\$0.796	\$0.000	\$0.028	\$0.759	\$0.009
Salisbury	\$1,932,098.839	89.6%	\$0.714	\$0.082	(\$0.055)	\$0.737	(\$0.045)
Fruitland	\$221,187.502	92.5%	\$0.737	\$0.060	(\$0.032)	\$0.701	(\$0.022)
Delmar	\$566,381.95	92.2%	\$0.734	\$0.062	(\$0.034)	\$0.705	(\$0.025)
Total	\$6,777,978,384					\$535,222	\$52,080,078

¹SDAT Estimate for 7/1/2009, As of 2/13/09²Per \$100 of assessable real property

	Population¹	Land Area²
Wicomico County	94,046	377.20
Delmar	3,356	1.30
Fruitland	4,431	3.50
Hebron	1,044	0.40
Mardela Springs	357	0.40
Pittsville	1,182	1.70
Salisbury	28,200	11.10
Sharptown	620	0.40
Willards	967	1.00

¹7/1/2008; Maryland Department of Planning; http://www.mdp.state.md.us/msdc/Pop_estimate/Estimate_08/municipal/popes

²Square miles

Wicomico County Tax Differential Model

County	County	Section of MD Tax			FY 05			FY 06			FY 07			FY 08			
		Property Article	Tax Differential	Tax	Total	Tax	Differential	Tax	Differential	Tax	Total	Tax	Differential	Tax	Difference from FY 06	Difference from FY 07	Difference from FY 08
Allegany	0.9829 6-305; Shall Impose	\$ 834,776	\$ 14,989,779	\$ 16,524,487	\$ 815,009	\$ 16,524,487	\$ 815,009	\$ 931,935	\$ 931,935	\$ 967,408	\$ 967,408	\$ 967,408	\$ 967,408	\$ 3.8%	\$ 13.2%		
Anne Arundel	0.8760 6-305; Shall Impose	\$ 1,000 6-305; Shall Impose	\$ 1,000 6-305; Shall Impose	\$ 1,000 6-305; Shall Impose	\$ 14,989,779	\$ 14,989,779	\$ 14,989,779	\$ 19,614,189	\$ 19,614,189	\$ 23,536,241	\$ 23,536,241	\$ 23,536,241	\$ 23,536,241	57.0%	57.0%		
Baltimore City	2.2680	1.0480 6-305; May Establish	\$ 1,646,325	No Municipalities	\$ 2,002,378	No Municipalities	\$ 2,002,378	\$ 21.6%	\$ 2,365,852	No Municipalities	\$ 2,365,852	No Municipalities	\$ 2,696,158	\$ 2,696,158	\$ 2,696,158		
Baltimore	Calvert	0.8920 6-306; May Establish	\$ 523,143	No Municipalities	\$ 592,504	No Municipalities	\$ 592,504	\$ 13.3%	\$ 727,333	No Municipalities	\$ 727,333	No Municipalities	\$ 883,927	\$ 883,927	\$ 883,927		
Caroline	Carroll	1.0480 6-306; May Establish	\$ 1,784,749	\$ 499,346	\$ 2,130,555	\$ 551,531	\$ 491,045	\$ 19.4%	\$ 2,048,180	\$ 550,898	\$ 2,048,180	\$ 550,898	\$ 2,145,793	\$ 2,145,793	\$ 2,145,793		
Cecil	Charles	0.9400 6-306; May Establish	\$ 449,346	\$ 499,346	\$ 735,875	\$ 69,000	\$ 735,875	\$ 33.4%	\$ 472,399	\$ 69,000	\$ 472,399	\$ 69,000	\$ 908,329	\$ 908,329	\$ 908,329		
Dorchester	Frederick	1.0260 6-306; May Establish	\$ 551,531	\$ 69,000	\$ 5405,180	\$ 5405,180	\$ 5405,180	\$ 12.7%	\$ 6,012,915	\$ 6,012,915	\$ 6,012,915	\$ 6,012,915	\$ 192,614	\$ 192,614	\$ 192,614		
Fredrick	Garrett	0.9360 6-305; Shall Impose	\$ 123,021	\$ 123,021	\$ 214,828	\$ 1,296,801	\$ 1,296,801	\$ 74.6%	\$ 136,012	\$ 136,012	\$ 136,012	\$ 136,012	\$ 6,050	\$ 6,050	\$ 6,050		
Garrett	Hartford	1.0640 6-305; Shall Impose	\$ 3,884,858	\$ 1,148,932	\$ 5,033,790	\$ 4,280,483	\$ 4,280,483	\$ 10.8%	\$ 4,930,535	\$ 4,930,535	\$ 4,930,535	\$ 4,930,535	\$ 6,441,297	\$ 6,441,297	\$ 6,441,297		
Hartford	Howard	1.0140 6-305; Shall Impose	\$ 113,071	\$ 113,071	\$ 128,508	\$ 128,508	\$ 128,508	\$ 13.7%	\$ 148,245	No Municipalities	\$ 148,245	No Municipalities	\$ 164,945	\$ 164,945	\$ 164,945		
Kent	Montgomery	0.9720 6-306; May Establish	\$ 6,017,711	\$ 6,017,711	\$ 7,256,887	\$ 7,256,887	\$ 7,256,887	\$ 20.6%	\$ 7,438,235	No Municipalities	\$ 7,438,235	No Municipalities	\$ 7,438,235	\$ 7,438,235	\$ 7,438,235		
Montgomery	Prince George's	0.6830 6-305; Shall Impose	\$ 11,737,024	\$ 553,994	\$ 13,619,026	\$ 669,672	\$ 14,288,698	\$ 16.3%	\$ 15,416,163	\$ 669,672	\$ 15,416,163	\$ 669,672	\$ 21,252,605	\$ 21,252,605	\$ 21,252,605		
Prince George's	Queen Anne's	0.7700 6-306; May Establish	\$ 12,291,018	-	\$ 15,318,026	-	-	0.0%	\$ 16,085,835	No Municipalities	\$ 16,085,835	No Municipalities	\$ 669,672	\$ 669,672	\$ 669,672		
Queen Anne's	St. Mary's	0.8570 6-306; May Establish	\$ 48,936	\$ 48,936	\$ 55,370	\$ 55,370	\$ 55,370	\$ 13.1%	\$ 53,796	No Municipalities	\$ 53,796	No Municipalities	\$ 53,796	\$ 53,796	\$ 53,796		
St. Mary's	Somerset	0.9000 6-306; May Establish	\$ 1,390,022	\$ 1,269,622	\$ 1,390,947	\$ 1,390,947	\$ 1,390,947	\$ 30.0%	\$ 2,301,956	\$ 1,382,248	\$ 2,301,956	\$ 1,382,248	\$ 2,301,956	\$ 2,301,956	\$ 2,301,956		
Somerset	Talbot	0.4320 6-306; May Establish	\$ 1,390,022	\$ 1,269,622	\$ 1,269,622	\$ 1,269,622	\$ 1,269,622	\$ 8.9%	\$ 1,382,248	\$ 1,382,248	\$ 1,382,248	\$ 1,382,248	\$ 3,046,713	\$ 3,046,713	\$ 3,046,713		
Talbot	Washington	0.9480 6-306; May Establish	\$ 35,700 6-306; May Establish	\$ 35,700 6-306; May Establish	\$ 35,700 6-306; May Establish	\$ 35,700 6-306; May Establish	\$ 35,700 6-306; May Establish	\$ 0.0%	\$ 1,561,700	\$ 1,561,700	\$ 1,561,700	\$ 1,561,700	\$ 1,821,506	\$ 1,821,506	\$ 1,821,506		
Washington	Wicomico	0.7590 6-306; May Establish	\$ 35,700 6-306; May Establish	\$ 35,700 6-306; May Establish	\$ 35,700 6-306; May Establish	\$ 35,700 6-306; May Establish	\$ 35,700 6-306; May Establish	\$ 0.0%	\$ -	\$ -	\$ -	\$ -	\$ 0.0%	\$ 0.0%	\$ 0.0%		
Wicomico	Worcester	0.7000 6-306; May Establish	\$ 35,700,479	\$ 16,253,379	\$ 51,953,858	\$ 40,591,537	\$ 18,885,266	\$ 59,476,893	\$ 18,885,266	\$ 59,476,893	\$ 18,885,266	\$ 59,476,893	\$ 18,885,266	\$ 59,476,893	\$ 59,489,374	\$ 20,063,403	\$ 59,489,374
Worcester	Total	\$ 35,700,479	\$ 16,253,379	\$ 51,953,858	\$ 40,591,537	\$ 18,885,266	\$ 59,476,893	\$ 18,885,266	\$ 59,476,893	\$ 18,885,266	\$ 59,476,893	\$ 18,885,266	\$ 59,476,893	\$ 59,489,377	\$ 20,063,403	\$ 59,489,377	
																\$ 21,385,952	
																\$ 80,875,329	
																\$ 55,77%	

Source: 2008 Report on County/Municipal Tax Differentials and Tax Rebates, Department of Legislative Services 2009

Benchmark - Municipalities**FY 08¹**

Municipality	Real Property Tax Rate Differential	Personal Property Tax Rate Differential	Utility Tax Rate Differential	Differential Amount	General Rebate Amount	Trash Rebate Amount	Total Amount	Population ³	Per Capita Amount
Allegany							72,238		
Bartonsville	\$ 0.0278	\$ 0.0695		\$ 3,018		\$ 452	\$ 6.68		
Cumberland	\$ 0.0739	\$ 0.1848		\$ 677,957		\$ 20,495	\$ 33.08		
Frostburg	\$ 0.0693	\$ 0.1733		\$ 203,378		\$ 7,719	\$ 26.35		
Lonaconing	\$ 0.0496	\$ 0.1240		\$ 13,554		\$ 1,125	\$ 12.05		
Luke	\$ 0.0527	\$ 0.1318		\$ 40,942		\$ 73	\$ 560.85		
Midland	\$ 0.0278	\$ 0.0694		\$ 2,952		\$ 440	\$ 6.71		
Westernport	\$ 0.0496	\$ 0.1240		\$ 25,607		\$ 1,945	\$ 13.17		
Allegany Total				\$ 967,408			32,249		
Anne Arundel							512,790		
Annapolis	\$ 0.3600	\$ 0.9000		\$ 23,536,241		\$ 36,524	\$ 644.40		
Highland Beach						110			
Anne Arundel Total					\$ 23,536,241		36,634		
Baltimore City							785,618		
Baltimore								1	
Hampstead									
Baltimore Total								1	
Calvert							88,698		
Chesapeake Beach	\$ 0.3360	\$ 0.8400		\$ 2,055,110		\$ 3,399	\$ 604.62		
North Beach	\$ 0.3360	\$ 0.8400		\$ 641,048		\$ 1,869	\$ 342.99		
Calvert Total				\$ 2,696,158		\$ 5,268			
Caroline							33,138		
Denton	\$ 0.1200			\$ 370,438		\$ 4,022	\$ 92.10		
Federalsburg	\$ 0.1200			\$ 181,019		\$ 2,625	\$ 68.96		
Goldsboro	\$ 0.0400			\$ 4,362		\$ 216	\$ 20.19		
Greensboro	\$ 0.1200			\$ 120,458		\$ 1,998	\$ 60.29		
Henderson	\$ 0.0400			\$ 1,578		\$ 122	\$ 12.93		
Hillsboro	\$ 0.0400			\$ 3,328		\$ 157	\$ 21.20		
Marydel	\$ 0.0400			\$ 2,185		\$ 143	\$ 15.28		
Preston	\$ 0.1200			\$ 71,657		\$ 672	\$ 106.63		
Ridgely	\$ 0.1200			\$ 128,463		\$ 128,463			
Templeville	\$ 0.0400			\$ 438		\$ 438			
Caroline Total					\$ 883,926		26		16.85
Carroll							169,353		
Hampstead							\$ 303,565		\$ 55.54
Manchester							\$ 213,920		\$ 3,546
Mount Airy							\$ 138,178		\$ 32.22
New Windsor							\$ 69,409		\$ 1,352
Sykesville							\$ 238,280		\$ 4,419
Taneytown							\$ 343,521		\$ 53.92
Union Bridge							\$ 65,528		\$ 5,422
Westminster							\$ 773,392		\$ 1,077
Carroll Total									43,260

Benchmark - Municipalities**FY 08¹**

Municipality	Real Property Tax Rate Differential	Personal Property Tax Rate Differential	Utility Tax Rate Differential	Differential Amount	General Rebate Amount	Trash Rebate Amount	Total Amount	Population ³	Per Capita Amount
Cecil							99,926		
Cedilton	\$ 10,488	\$ 2,666	\$ 13,154	\$ 493	\$ 26.68				
Charlestown	\$ 25,954	\$ 5,732	\$ 31,686	\$ 1,103	\$ 28.73				
Chesapeake City	\$ 18,526	\$ 4,427	\$ 22,953	\$ 830	\$ 27.65				
Elkton	\$ 275,263	\$ 66,898	\$ 342,161	\$ 14,842	\$ 23.05				
North East	\$ 63,176	\$ 15,373	\$ 78,549	\$ 2,862	\$ 27.45				
Perryville	\$ 99,903	\$ 20,655	\$ 120,558	\$ 3,802	\$ 31.71				
Port Deposit	\$ 14,753	\$ 3,803	\$ 18,556	\$ 701	\$ 26.47				
Rising Sun	\$ 47,295	\$ 9,574	\$ 56,869	\$ 1,809	\$ 31.44				
Cecil Total	\$ 55,358	\$ 129,128	\$ 684,486	\$ 26,442					
Charles							140,764		
Indian Head	\$ 91,653	\$ 91,653	\$ 91,653	\$ 3,758	\$ 24.39				
La Plata	\$ 816,676	\$ 816,676	\$ 816,676	\$ 8,879	\$ 91.98				
Port Tobacco							19		
Charles Total	\$ 908,329			\$ 908,329			19		
Dorchester							31,998		
Brookview	\$ -	\$ 450	\$ 450	\$ 62	\$ 7.26				
Cambridge	\$ 0.0250	\$ 188,277	\$ 188,277	\$ 11,752	\$ 16.02				
Church Creek	\$ -	\$ 425	\$ 425	\$ 78	\$ 5.45				
East New Market	\$ -	\$ 1,350	\$ 1,350	\$ 266	\$ 5.08				
Eldorado	\$ -	\$ 425	\$ 425	\$ 57	\$ 7.46				
Galestown	\$ -	\$ 700	\$ 700	\$ 97	\$ 7.22				
Hurlock	\$ 0.0040	\$ 4,337	\$ 4,337	\$ 2,048	\$ 2.12				
Secretary	\$ -	\$ 1,350	\$ 1,350	\$ 487	\$ 2.77				
Vienna	\$ -	\$ 1,350	\$ 1,350	\$ 319	\$ 4.23				
Dorchester Total	\$ 192,614	\$ 6,050	\$ 198,664	\$ 15,166					

Benchmark - Municipalities**FY 08¹**

Municipality	Real Property Tax Rate Differential	Personal Property Tax Rate Differential	Utility Tax Rate Differential	Differential Amount	General Rebate Amount	Trash Rebate Amount	Total Amount	Population ³	Per Capita Amount
Frederick					225,721				
Brunswick	\$ 441,150	\$ 441,150	\$ 441,150	\$ 441,150	\$ 5,228	\$ 84.38			
Burkittsville	\$ 1,041	\$ 1,041	\$ 1,041	\$ 1,041	\$ 186	\$ 5.60			
Emmitsburg	\$ 210,111	\$ 210,111	\$ 210,111	\$ 210,111	\$ 2,365	\$ 88.84			
Frederick	\$ 4,465,380	\$ 4,465,380	\$ 4,465,380	\$ 4,465,380	\$ 59,213	\$ 75.41			
Middletown	\$ 283,529	\$ 283,529	\$ 283,529	\$ 283,529	\$ 2,859	\$ 99.17			
Mount Airy	\$ 236,248	\$ 236,248	\$ 236,248	\$ 236,248	\$ 4,472	\$ 52.83			
Myersville	\$ 100,475	\$ 100,475	\$ 100,475	\$ 100,475	\$ 1,511	\$ 66.50			
New Market	\$ 18,569	\$ 18,569	\$ 18,569	\$ 18,569	\$ 465	\$ 39.93			
Rosemont	\$ 9,688	\$ 9,688	\$ 9,688	\$ 9,688	\$ 310	\$ 31.25			
Thurmont	\$ 469,364	\$ 469,364	\$ 469,364	\$ 469,364	\$ 6,037	\$ 77.75			
Walkersville	\$ 330,768	\$ 330,768	\$ 330,768	\$ 330,768	\$ 5,606	\$ 59.00			
Woodsboro	\$ 15,375	\$ 15,375	\$ 15,375	\$ 15,375	\$ 914	\$ 16.82			
Frederick Total	\$ 6,581,698	\$ 6,581,698	\$ 6,581,698	\$ 6,581,698	\$ 89,166				
Garrett					29,698				
Accident									
Deer Park									
Friendsville									
Grantsville									
Kitzmiller	\$ -	\$ -	\$ -	\$ -					
Loch Lynn Heights									
Mountain Lake Park	\$ 0.0580	\$ 0.0580	\$ 45,648	\$ 45,648					
Oakland	\$ 0.0750	\$ 0.0750	\$ 189,988	\$ 189,988					
Mount Airy Total			\$ 235,636	\$ 6,500	\$ 242,136				
Harford							240,351		
Aberdeen	\$ 0.1560	\$ 0.1560	\$ 0.3900	\$ 1,985,046	\$ 621,994	\$ 2,607,040			
Bel Air	\$ 0.1560	\$ 0.1560	\$ 0.3900	\$ 1,920,617	\$ 672,531	\$ 2,593,148			
Havre de Grace	\$ 0.1560	\$ 0.1560	\$ 0.3900	\$ 1,864,082	\$ 516,764	\$ 2,380,846			
Harford Total				\$ 5,759,745	\$ 1,811,289	\$ 7,581,034			
Howard									
No Municipalities									

Benchmark - Municipalities	Municipalities	FY 08 ¹							
Municipality	Real Property Tax Rate Differential	Personal Property Tax Rate Differential	Utility Tax Rate Differential	Differential Amount	General Rebate Amount	Trash Rebate Amount	Total Amount	Population ³	Per Capita Amount
Kent					20,151				
Betterton	\$ 10,772	\$ 96,035	\$ 9,018	\$ 10,772	\$ 354	\$ 30.43	\$ 354	\$ 30.43	
Chestertown	\$ 10,772	\$ 96,035	\$ 9,018	\$ 10,772	\$ 4,899	\$ 19.60	\$ 4,899	\$ 19.60	
Galena	\$ 10,772	\$ 96,035	\$ 9,018	\$ 10,772	\$ 504	\$ 17.89	\$ 504	\$ 17.89	
Millington	\$ 10,772	\$ 96,035	\$ 5,151	\$ 10,772	\$ 404	\$ 12.75	\$ 404	\$ 12.75	
Rock Hall	\$ 10,772	\$ 96,035	\$ 43,969	\$ 10,772	\$ 1,486	\$ 29.59	\$ 1,486	\$ 29.59	
Kent Total	\$ 10,772	\$ 96,035	\$ 164,945	\$ 164,945	\$ 7,647				
Montgomery					950,680				
Barnesville	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 197	\$ -	
Brooksville	\$ 7,158	\$ 32,322	\$ -	\$ 7,158	\$ 131	\$ 54.64	\$ 131	\$ 54.64	
Chevy Chase, Sec. III	\$ -	\$ -	\$ -	\$ -	\$ 793	\$ 40.76	\$ 793	\$ 40.76	
Chevy Chase, Sec. V	\$ -	\$ -	\$ -	\$ -	\$ 659	\$ -	\$ 659	\$ -	
Chevy Chase View	\$ 43,460	\$ -	\$ -	\$ 43,460	\$ 901	\$ 48.24	\$ 901	\$ 48.24	
Chevy Chase Village	\$ 105,837	\$ -	\$ -	\$ 105,837	\$ 2,109	\$ 50.18	\$ 2,109	\$ 50.18	
Town of Chevy Chase	\$ 137,187	\$ -	\$ -	\$ 137,187	\$ 2,803	\$ 48.94	\$ 2,803	\$ 48.94	
Drummond ²	\$ 4,857	\$ -	\$ -	\$ 4,857	\$ -	\$ -	\$ -	\$ -	
Friendship Heights ²	\$ 86,993	\$ -	\$ -	\$ 86,993	\$ 1,230,181	\$ 20.94	\$ 1,230,181	\$ 20.94	
Gaithersburg	\$ 50,106	\$ -	\$ -	\$ 50,106	\$ 955	\$ 52.47	\$ 955	\$ 52.47	
Garrett Park	\$ 21,858	\$ -	\$ -	\$ 21,858	\$ 255	\$ 85.72	\$ 255	\$ 85.72	
Glen Echo	\$ 144,800	\$ -	\$ -	\$ 144,800	\$ 1,946	\$ 74.41	\$ 1,946	\$ 74.41	
Kensington	\$ 13,677	\$ -	\$ -	\$ 13,677	\$ 353	\$ 38.75	\$ 353	\$ 38.75	
Laytonsville	\$ 28,249	\$ -	\$ -	\$ 28,249	\$ 900	\$ 31.39	\$ 900	\$ 31.39	
Martin's Additions	\$ 25,181	\$ -	\$ -	\$ 25,181	\$ 484	\$ 52.03	\$ 484	\$ 52.03	
North Chevy Chase	\$ 3,451	\$ -	\$ -	\$ 3,451	\$ 221,771	\$ 5,674	\$ 221,771	\$ 5,674	
Oakmont ²	\$ -	\$ -	\$ -	\$ -	\$ 2,228,449	\$ 39.09	\$ 2,228,449	\$ 39.09	
Poolesville	\$ -	\$ -	\$ -	\$ -	\$ 55,335	\$ 36.69	\$ 55,335	\$ 36.69	
Rockville	\$ -	\$ -	\$ -	\$ -	\$ 2,950,069	\$ 47.34	\$ 2,950,069	\$ 47.34	
Somerset	\$ -	\$ -	\$ -	\$ -	\$ 47,294	\$ 1,169	\$ 47,294	\$ 1,169	
Takoma Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 166.66	\$ -	\$ 166.66	
Washington Grove	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 566	\$ -	\$ 566	
Montgomery Total	\$ 7,438,235	\$ -	\$ -	\$ 7,438,235	\$ 157,074	\$ 83.56	\$ 157,074	\$ 83.56	

Benchmark - Municipalities	FY 08 ¹	Municipality	Real Property Tax Rate Differential	Personal Property Tax Rate Differential	Utility Tax Rate Differential	Differential Amount	General Rebate Amount	Trash Rebate Amount	Total Amount	Population ³	Per Capita Amount
Prince George's											820,852
Berwyn Heights	\$ 0.1550	\$ 0.36650	\$ 8,231	\$ 630,363	\$ 2,932	\$ 217.80					
Bladensburg	\$ 0.1630	\$ 0.3860	\$ 22,486	\$ 742,753	\$ 7,568	\$ 101.12					
Bowie	\$ 0.0140	\$ 0.0330	\$ 162,210	\$ 874,166	\$ 1,036,376	\$ 52,544	\$ 19.72				
Brentwood	\$ 0.0220	\$ 0.0520	\$ 8,379	\$ 50,843	\$ 59,222	\$ 2,795	\$ 21.19				
Capitol Heights	\$ 0.1400	\$ 0.3310	\$ 10,723	\$ 439,587	\$ 450,310	\$ 4,096	\$ 109.94				
Cheverly	\$ 0.1470	\$ 0.3480	\$ 20,883	\$ 1,020,476	\$ 1,041,359	\$ 6,372	\$ 163.43				
College Park	\$ 0.0160	\$ 0.0380	\$ 81,797	\$ 354,598	\$ 436,395	\$ 26,925	\$ 16.21				
Colmar Manor	\$ 0.0280	\$ 0.0660	\$ 31,553	\$ 3,483	\$ 35,036	\$ 1,256	\$ 27.89				
Cottage City	\$ 0.1420	\$ 0.3360	\$ 3,446	\$ 159,654	\$ 163,100	\$ 1,122	\$ 145.37				
District Heights	\$ 0.1500	\$ 0.3540	\$ 22,500	\$ 652,528	\$ 675,028	\$ 6,034	\$ 111.87				
Eagle Harbor	\$ 0.0050	\$ 0.0110	\$ 260	\$ 143	\$ 403	\$ 56	\$ 7.20				
Edmonton	\$ 0.1490	\$ 0.3520	\$ 3,343	\$ 240,536	\$ 243,879	\$ 1,329	\$ 183.51				
Fairmount Heights	\$ 0.0830	\$ 0.1950	\$ 97,113	\$ 3,908	\$ 101,021	\$ 1,495	\$ 67.57				
Forest Heights	\$ 0.1110	\$ 0.2630	\$ 247,512	\$ 7,997	\$ 255,509	\$ 2,554	\$ 100.04				
Glenarden	\$ 0.1290	\$ 0.3040	\$ 554,699	\$ 16,371	\$ 571,070	\$ 6,306	\$ 90.56				
Greenbelt	\$ 0.1680	\$ 0.3970	\$ 3,895,098	\$ 70,970	\$ 3,966,068	\$ 21,098	\$ 187.98				
Hyattsville	\$ 0.1630	\$ 0.3850	\$ 3,137,133	\$ 48,023	\$ 3,185,156	\$ 15,376	\$ 207.15				
Landover Hills	\$ 0.1560	\$ 0.3680	\$ 204,126	\$ 5,644	\$ 209,770	\$ 1,514	\$ 138.55				
Laurel	\$ 0.1960	\$ 0.4630	\$ 4,354,069	\$ 67,202	\$ 4,421,271	\$ 22,329	\$ 198.01				
Morningside	\$ 0.1410	\$ 0.3330	\$ 156,293	\$ 4,251	\$ 160,544	\$ 1,305	\$ 123.02				
Mount Rainier	\$ 0.1610	\$ 0.3810	\$ 710,838	\$ 22,179	\$ 733,017	\$ 8,322	\$ 88.08				
New Carrollton	\$ 0.0630	\$ 0.1470	\$ 575,073	\$ 33,467	\$ 608,540	\$ 12,460	\$ 48.84				
North Brentwood	\$ 0.0110	\$ 0.0250	\$ 5,897	\$ 1,428	\$ 7,325	\$ 464	\$ 15.79				
Riverdale Park	\$ 0.1660	\$ 0.3930	\$ 956,882	\$ 17,335	\$ 974,217	\$ 6,418	\$ 151.79				
Seat Pleasant	\$ 0.1500	\$ 0.3560	\$ 14,942	\$ 455,415	\$ 470,357	\$ 4,829	\$ 97.40				
University Park	\$ 0.1510	\$ 0.3570	\$ 586,425	\$ 6,254	\$ 592,679	\$ 2,282	\$ 259.72				
Upper Marlboro	\$ 0.1060	\$ 0.2510	\$ 118,714	\$ 2,077	\$ 120,791	\$ 657	\$ 183.85				
Prince George's Total				\$ 21,252,604	\$ 669,672	\$ 220,438					

Benchmark - Municipalities

Municipality	FY 08 ¹	Real Property Tax Rate Differential	Personal Property Tax Rate Differential	Utility Tax Rate Differential	Differential Amount	General Rebate Amount	Trash Rebate Amount	Total Amount	Population ³	Per Capita Amount
Queen Anne's										
Barclay										47,091
Centreville										146
Church Hill										3,458
Millington										670
Queen Anne										41
Queenstown										92
Sudlersville										635
Templeville										392
Queen Anne's Total										56
										52,581
St. Mary's										
Leonardtown										101,578
St. Mary's Total										2,214
										\$ 55,780
										\$ 55,780
Somerset										
No Tax Set-offs Provided										
Somerset Total										
Talbot										
Easton	\$ 0.1260	\$ 0.3200	\$ 2,267,090							373,991
Oxford	\$ 0.1100	\$ 0.2800	\$ 373,991							3,405
Queen Anne	\$ 0.0550	\$ 0.1400	\$ 3,405							328,075
St. Michaels	\$ 0.1200	\$ 0.3000	\$ 328,075							74,151
Trappe	\$ 0.0800	\$ 0.2000	\$ 74,151							1,143
Talbot Total										3,046,712
										\$ 17,668

Benchmark - Municipalities

Municipality	FY 08 ¹	Real Property Tax Rate Differential	Personal Property Tax Rate Differential	Utility Tax Rate Differential	Differential Amount	General Rebate Amount	Trash Rebate Amount	Total Amount	Population ³	Per Capita Amount
Washington										
Boonsboro		\$ 111,755			\$ 111,755			\$ 3,399	\$ 32.88	
Clear Spring		\$ 3,000			\$ 3,000			\$ 461	\$ 6.51	
Funkstown		\$ 6,949			\$ 6,949			\$ 937	\$ 7.42	
Hagerstown		\$ 1,462,697			\$ 1,462,697			\$ 39,728	\$ 36.82	
Hancock		\$ 68,776			\$ 68,776			\$ 1,743	\$ 39.46	
Keedysville		\$ 3,407			\$ 3,407			\$ 862	\$ 3.95	
Sharpsburg		\$ 4,885			\$ 4,885			\$ 661	\$ 7.39	
Smithsburg		\$ 85,561			\$ 85,561			\$ 2,908	\$ 29.42	
Williamsport		\$ 74,476			\$ 74,476			\$ 2,278	\$ 32.69	
Washington Total		\$ 1,821,506			\$ 1,821,506			\$ 52,977		\$ 94,046
No Tax Set-offs Provided										
Wicomico										
Delmar						\$ 3,356				
Fruitland						\$ 4,431				
Hebron						\$ 1,044				
Mardela Springs						\$ 357				
Pittsville						\$ 1,182				
Salisbury						\$ 28,200				
Sharpstown						\$ 620				
Willards						\$ 967				
Wicomico Total						\$ 134,203				
No Tax Set-offs Provided										
Worcester										
Berlin						\$ 4,056				
Ocean City						\$ 7,042				
Pocomoke City						\$ 3,879				
Snow Hill						\$ 2,321				
Worcester Total						\$ 66,572				
Total		\$ 59,489,373			\$ 21,256,826		\$ 129,128		\$ 80,875,327	
Top 5 Per Capita										
1 Annapolis										\$ 644
2 Chesapeake Beach										\$ 605
3 Luke										\$ 561
4 Oxford										\$ 530
5 North Beach										\$ 343

¹2008 Report on County/Municipal Tax Differentials and Tax Rebates, Department of Legislative Services 2009²Special Taxing District³7/1/2008; Maryland Department of Planning; http://www.mdp.state.md.us/msdc/Pop_estimate/Estimate_08/municipal/popest_muni08.htm

Budget Comparison - County

Wicomico County Tax Differential Model

FY 2007								Wicomico County Tax Differential Model							
	Governmental Operations-Operating		Governmental Operations-Capital		Enterprise Operations		Total Operations	Board of Education	Board of Comm Coll	Board of Trustees	Board of Health	Library Board	Total	% of Total	Per Capita
Revenues by Source														94,046	
Taxes - Local - Property	\$ 58,063,142						\$ 58,063,142							617	
Taxes - Local - Income	\$ 44,816,979						\$ 44,816,979							477	
Taxes - Local - Other	\$ 8,440,058						\$ 778,686							98	
Licenses and Permits	\$ 1,187,009						\$ 1,187,009							13	
Intergovernmental															
Federal Grants	\$ 1,595,430						\$ 10,449,260							344	
State Grants	\$ 12,061,570						\$ 12,061,570							1,440	
Other Grants	\$ 454,880						\$ 454,880							37	
Service Charges	\$ 10,382,895						\$ 19,443,058							362	
Fines and Forfeitures	\$ 194,745						\$ 29,825,953							2	
Miscellaneous	\$ 4,116,251						\$ 2,037,746							112	
Debt Proceeds														233	
County Contributions															
Total Revenues	\$ 141,312,959	\$ 11,225,000	\$ 32,708,750	\$ 185,246,709	\$ 185,081,422	\$ 23,926,503	\$ 13,003,344	\$ 2,805,461	\$ 1,482,577	\$ 2,570,021	\$ 351,198,282	100.0%	3,734		
Expenditures by Function															
General Government	\$ 8,676,682	\$ 221,753		\$ 8,898,435						\$ 8,898,435			2.8%	95	
Public Safety															
Police	\$ 7,460,937			\$ 7,460,937						\$ 7,460,937			2.4%	79	
Fire	\$ 4,333,979			\$ 4,333,979						\$ 4,333,979			1.4%	46	
Corrections	\$ 11,766,217		\$ 31,128		\$ 11,757,545					\$ 11,757,545			3.8%	125	
Other	\$ 3,013,880			\$ 3,013,880						\$ 3,013,880			1.0%	32	
Public Works															
Transportation	\$ 11,263,399		\$ 973,375		\$ 2,671,497		\$ 14,908,271			\$ 14,908,271			4.8%	159	
Sewer/Solid Waste/Water	\$ 812,607			\$ 6,092,508		\$ 6,905,115				\$ 6,905,115			2.2%	73	
Other	\$ 96,748	\$ 8,689		\$ 46,589		\$ 46,589		\$ 105,437			\$ 46,589		0.0%	0	
Social Services	\$ 3,559,880		\$ 7,185,155		\$ 10,745,035		\$ 181,332,894			\$ 181,332,894			58.0%	1,928	
Primary/Secondary Education	\$ 433			\$ 433											
Community Colleges															
Parks, Recreation, & Culture	\$ 3,353,904		\$ 118,023		\$ 5,429,628		\$ 8,901,555								
Libraries															
Natural Resources	\$ 1,189,209			\$ 1,189,209											
Community Dev & Pub Housing	\$ 275,537														
Economic Dev & Opportunity															
Debt Service															
Principal	\$ 6,750,919			\$ 6,750,919											
Interest	\$ 3,328,068		\$ 74,639		\$ 597,227		\$ 3,999,934								
Intergovernmental	\$ 10,500,545			\$ 7,540			\$ 10,508,085								
Miscellaneous	\$ 58,639,717														
Transfers to Boards															
Total Expenditures	\$ 134,972,661	\$ 6,340,298	\$ 1,427,607	\$ 22,030,144	\$ 158,430,412	\$ 181,332,894	\$ 16,219,566	\$ 13,003,344	\$ 2,544,913	\$ 312,901,412	100.0%	3,327			
Excess of Revenues Over/(Under) Expenditures															

Budget Comparison - Cities

Wicomico County Tax Differential Model

Delmar

	FY 2007	Governmental		Delmar		Fruitland	
		Operations-Operating	Operations-Capital	Enterprise Operations	Total Operations	% of Total	Per Capita
Revenues by Source							
Taxes - Local - Property	\$ 913,753		\$ 913,753	46.8%	3,356	\$ 1,675,744	32.4%
Taxes - Local - Income	\$ 107,142		\$ 107,142	5.5%	272	\$ 243,933	4.7%
Taxes - Local - Other	\$ 34,643		\$ 34,643	1.8%	32	\$ 56,733	18.4%
Licenses and Permits	\$ 193,853		\$ 193,853	9.9%	58	\$ 120,112	2.3%
Intergovernmental							
Federal Grants	\$ 82,406		\$ 82,406	4.2%	25	\$ 10,848	0.2%
State Grants	\$ 184,129		\$ 184,129	9.4%	55	\$ 526,150	10.2%
County Grants							
Other Grants							
Service Charges	\$ 125,772		\$ 125,772	6.4%	37	\$ 316,990	\$ 1,012,775
Fines and Forfeitures	\$ 225		\$ 225	0.0%	0	\$ 1,329,765	25.7%
Miscellaneous	\$ 309,675		\$ 309,675	15.9%	92	\$ 79,324	0.0%
Debt Proceeds							
Total Revenues	\$ 1,951,598	\$ -	\$ -	\$ 1,951,598	100.0%	\$ 582	\$ 3,080,892
Expenditures by Function							
General Government	\$ 213,524		\$ 213,924	13.9%	64	\$ 532,289	\$ 532,289
Public Safety							
Police	\$ 460,891		\$ 460,891	29.9%	137	\$ 1,232,779	\$ 1,232,779
Fire	\$ 173,126		\$ 173,126	11.2%	52	\$ 25,000	\$ 25,000
Other							
Public Works							
Transportation							
Sewer/Solid Waste/Water							
Other							
Parks, Recreation, & Culture	\$ 21,387		\$ 21,387	1.4%	6	\$ 46,924	\$ 46,924
Community Dev & Pub Housing	\$ 59,756		\$ 59,756	3.9%	18	\$ -	\$ -
Economic Dev & Opportunity							
Debt Service							
Principal	\$ 9,432		\$ 9,432	0.6%	3	\$ -	\$ 7,907
Interest	\$ 2,048		\$ 2,048	0.1%	1	\$ 133,917	\$ 133,917
Miscellaneous	\$ 389,621		\$ 389,621	25.2%	116	\$ 24,109	\$ 111,702
Total Expenditures	\$ 1,543,792	\$ -	\$ -	\$ 1,543,792	100.0%	\$ 460	\$ 2,918,508
Excess of Revenues Over/(Under) Expenditures	\$ 407,806	\$ -	\$ -	\$ 407,806	100.0%	\$ 162,384	\$ 297,530

Total Operations **Total Operations** **% of Total** **Per Capita**

Governmental Operations-Operating **Governmental Operations-Capital** **Governmental Enterprise Operations** **Per Capita**

Budget Comparison - Cities

Wicomico County Tax Differential Model

	Wicomico County Tax Differential Model											Mardela Springs											
	Hebron			Governmental			Operations-Capital			Enterprise Operations			Total Operations		% of Total		Per Capita						
	Governmental		Operations-Operating	Operations-Capital		Governmental	Enterprise Operations		Total Operations		% of Total		Per Capita	Governmental		Operations-Capital	Enterprise Operations		Total Operations	% of Total			
FY 2007																							
Revenues by Source																							
Taxes - Local - Property	\$ 190,313			\$ 190,313			33.0%		1,044	\$ 57		\$ 32,134		42.6%		\$ 357							
Taxes - Local - Income	\$ 59,063			\$ 59,063			10.2%		18	\$ 18		\$ 29,242		38.8%		10							
Taxes - Local - Other							0.0%		-			\$ -		0.0%		9							
Licenses and Permits	\$ 19,655			\$ 19,655			3.4%		6	\$ 6		\$ 4,866		6.5%		1							
Intergovernmental																							
Federal Grants																							
State Grants																							
County Grants	\$ 534			\$ 534			0.1%		0														
Other Grants																							
Service Charges																							
Fines and Forfeitures																							
Miscellaneous																							
Debt Proceeds																							
Total Revenues	\$ 332,174									\$ 244,424		\$ 576,598		100.0%		\$ 172		\$ 75,338		\$ 75,438		100.0%	22
Expenditures by Function																							
General Government	\$ 197,569			\$ 197,569			23.9%		59	\$ 59		\$ 18,215				\$ 18,215		29.3%		5			
Public Safety							0.0%		-														
Police							0.0%		-														
Fire							0.0%		-														
Other							0.0%		-														
Public Works							0.0%		-														
Transportation	\$ 36,670			\$ 36,670			4.4%		11	\$ 11		\$ 10,795				\$ 10,795		17.4%		3			
Sewer/Solid Waste/Water	\$ 62,963			\$ 437,619			60.6%		149	\$ 149		\$ 22,882				\$ 22,882		36.9%		7			
Other							0.0%		-														
Parks, Recreation, & Culture							0.0%		-														
Community Dev & Pub Housing							0.0%		-														
Economic Dev & Opportunity							0.0%		-														
Debt Service							0.0%		-														
Principal							0.0%		-														
Interest							5.5%		14														
Miscellaneous							5.6%		14														
Total Expenditures	\$ 46,130				\$ 45,589		\$ 46,130			\$ 14		\$ 558		100.0%		\$ 246		\$ 62,063		\$ 558		0.9%	
Excess of Revenues Over/(Under) Expenditures	\$ 343,332				\$ -		\$ 483,208		\$ 826,540		\$ 100.0%		\$ 13,375		\$ -		\$ 62,063		\$ 558		100.0%		
	(11,158)				\$ -		\$ (238,784)		\$ (249,942)												18		

Budget Comparison - Cities

Wicomico County Tax Differential Model

	FY 2007	Pittsville			Salisbury		
Revenues by Source		Governmental Operations-Operating	Governmental Operations-Capital	Enterprise Operations	Total Operations	% of Total	Per Capita
Taxes - Local - Property	\$ 225,861	\$ 225,861	\$ 225,861	24.0%	1,182	67	\$ 16,038,834
Taxes - Local - Income	\$ 68,227	\$ 68,227	\$ 68,027	7.3%	20	20	\$ 1,716,039
Taxes - Local - Other	\$ 20,538	\$ 20,538	\$ 20,047	22.3%	62	62	\$ 332,830
Licenses and Permits			\$ 20,538	2.2%	6	6	\$ 1,471,269
Intergovernmental							
Federal Grants			\$ 98,202	10.5%	29	\$ 766,051	
State Grants			\$ -	0.0%		\$ 2,878,335	
County Grants	\$ 357	\$ 357	\$ -	0.0%	0	\$ 866,227	
Other Grants	\$ 4,679	\$ -	\$ 299,504	32.4%	91	\$ 760,681	
Service Charges			\$ 304,183	0.0%		\$ 3,834,683	
Fines and Forfeitures			\$ -	0.0%		\$ 83,328	
Miscellaneous	\$ 6,788	\$ 5,716	\$ 12,504	1.3%	4	\$ 1,004,930	
Debt Proceeds			\$ -	0.0%		\$ 114,747	
Total Revenues	\$ 326,850	\$ -	\$ 612,469	\$ 939,319	100.0%	\$ 280	\$ 29,903,676
Expenditures by Function						\$ 114,747	\$ 20,776,662
General Government	\$ 115,453	\$ -	\$ 115,453	13.0%	34	\$ 2,279,180	\$ 50,795,085
Public Safety	\$ 2,899	\$ -	\$ 2,899	0.0%	-	\$ -	\$ 4,9%
Police	\$ 12,000	\$ -	\$ 12,000	0.3%	1	\$ 8,544,960	\$ 0.0%
Fire	\$ 17,907	\$ -	\$ 17,907	1.4%	4	\$ 5,324,946	\$ 18.3%
Other			\$ -	2.0%	5	\$ 3,484,227	\$ 2,546
Public Works	\$ 31,466	\$ -	\$ 31,466	0.0%	-	\$ 1,545,334	\$ 2,625
Transportation	\$ 76,259	\$ -	\$ 585,602	3.6%	9	\$ 4,788,950	\$ 460
Sewer/Solid Waste/Water			\$ 661,861	74.7%	197	\$ 372,175	\$ -
Other			\$ -	0.0%		\$ 13,968,879	\$ 1,538
Parks, Recreation, & Culture			\$ -	0.0%		\$ 13,968,393	\$ 4,162
Community Dev & Pub Housing			\$ -	0.0%		\$ -	\$ -
Economic Dev & Opportunity			\$ -	0.0%		\$ -	\$ -
Debt Service			\$ -	0.0%		\$ -	\$ -
Principal			\$ -	0.0%		\$ -	\$ -
Interest	\$ 3,648	\$ -	\$ 40,352	4.6%	12	\$ 1,208,245	\$ 360
Miscellaneous	\$ 259,632	\$ -	\$ 625,954	0.4%	1	\$ 814,477	\$ 348
Total Expenditures	\$ 67,218	\$ -	\$ (13,485)	\$ 53,733	100.0%	\$ 264	\$ 28,770,522
Excess of Revenues Over/(Under) Expenditures							\$ 1,133,154
							\$ (4,393,778)
							\$ 7,465,154
							\$ 4,204,530
							\$ 76
							\$ 13,883

Budget Comparison - Cities

Wicomico County Tax Differential Model

	FY 2007	Sharptown			Willards		
		Governmental	Governmental	Enterprise Operations	Total Operations	% of Total	Per Capita
		Operations-Operating	Operations-Capital	Enterprise Operations	Total Operations	% of Total	Per Capita
Revenues by Source							
Taxes - Local - Property	\$ 208,312	\$ 208,312	\$ 45,011	\$ 22,800	\$ 22,800	34.3%	620
Taxes - Local - Income	\$ 45,011	\$ 45,011	\$ 22,800	\$ 22,800	\$ 22,800	7.4%	62
Taxes - Local - Other	\$ 5,212	\$ 5,212	\$ 5,212	\$ 5,212	\$ 5,212	3.8%	13
Licenses and Permits							
Intergovernmental	\$ 100,092	\$ 100,092	\$ -	\$ -	\$ -	0.9%	2
Federal Grants							
State Grants	\$ 314	\$ 314	\$ 314	\$ 314	\$ 314	16.5%	30
County Grants						0.0%	-
Other Grants	\$ 4,446	\$ 4,446	\$ 187,095	\$ 191,541	\$ 191,541	0.0%	57
Service Charges	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	0.0%	0
Fines and Forfeitures	\$ 24,548	\$ 24,548	\$ 8,606	\$ 33,154	\$ 33,154	5.5%	10
Miscellaneous						0.0%	-
Debt Proceeds						0.0%	-
Total Revenues	\$ 388,035	\$ -	\$ 218,501	\$ 606,536	\$ 100,0% 181	\$ 275,883	\$ 1,192,000
Expenditures by Function							
General Government	\$ 100,811	\$ 100,811	\$ -	\$ 100,811	\$ 100,811	15.4%	30
Public Safety						0.0%	-
Police						0.0%	-
Fire	\$ 4,585	\$ -	\$ 4,585	\$ -	\$ -	0.0%	-
Other						0.0%	-
Public Works	\$ 167,764	\$ 167,764	\$ 276,561	\$ 330,796	\$ 330,796	25.7%	50
Transportation	\$ 54,235	\$ 54,235	\$ -	\$ 50,7%	\$ 50,7%	50.7%	99
Sewer/Solid Waste/Water						0.0%	-
Other	\$ 10,760	\$ 10,760	\$ -	\$ 10,760	\$ 10,760	1.6%	3
Parks, Recreation, & Culture						0.0%	-
Community Dev & Pub Housing						0.0%	-
Economic Dev & Opportunity						0.0%	-
Debt Service						0.0%	-
Principal						0.0%	-
Interest						0.0%	-
Miscellaneous						0.0%	-
Total Expenditures	\$ 338,155	\$ -	\$ 314,737	\$ 652,892	\$ 100,0% 195	\$ 290,378	\$ 427,552
Excess of Revenues Over/(Under) Expenditures	\$ 49,880	\$ -	\$ (96,236)	\$ (46,356)	\$ (14,495)	\$ 76,394	\$ 826,347

Salisbury Expenses

		Actual FY 08	Actual FY 09	Adopted FY 10
11000 Legislative (City Council)				
501003 Sal-Elec	\$ 51,999.84	\$ 51,999.84	\$ 52,000.00	
502010 FICA	\$ 3,753.28	\$ 3,534.90	\$ 3,978.00	
502020 H. Ins.	\$ 14,373.52	\$ 19,232.77	\$ 21,429.00	
502030 Life ins	\$ 68.58	\$ 120.00	\$ 138.00	
502040 Ret-Emp	\$ 1,396.78	\$ 2,111.64	\$ 3,941.60	
502070 Work Comp	\$ 134.00	\$ 177.99	\$ 198.40	
555501 Advertisin	\$ 64.35	\$ 763.60	\$ 2,500.00	
555503 Travel	\$ 6,261.23	\$ 5,189.47	\$ 5,400.00	
556600 Pub	\$ -	\$ -	\$ 100.00	
556900 Miscellaneous	\$ 458.00	\$ -	\$ 150.00	
11000 Subtotal Legislative (City Council)	\$ 78,509.58	\$ 83,130.21	\$ 89,835.00	
11100 City Clerk				
501001 Sal-Clercl	\$ 93,698.62	\$ 92,486.72	\$ 96,073.26	
501099 Sal-StepIn	\$ -	\$ -	\$ -	
502010 FICA	\$ 7,034.97	\$ 6,943.65	\$ 7,349.61	
502020 H. Ins.	\$ 13,703.91	\$ 13,689.84	\$ 14,248.66	
502030 Life ins	\$ 45.72	\$ 48.00	\$ 55.20	
502040 Ret-Emp	\$ 7,981.84	\$ 8,363.68	\$ 7,282.35	
502070 Work Comp	\$ 226.00	\$ 321.09	\$ 365.92	
502087 Emp Pic	\$ -	\$ 39.93	\$ 40.00	
534302 Equip	\$ -	\$ -	\$ 250.00	
534500 Main Cont	\$ 1,972.00	\$ -	\$ 2,400.00	
546001 Office	\$ 4,015.23	\$ 3,869.16	\$ 5,200.00	
546006 Operating	\$ 1,295.90	\$ -	\$ -	
546008 Postage	\$ 274.82	\$ 356.26	\$ 400.00	
546011 Computer	\$ -	\$ 1,183.96	\$ -	
554404 Copiers	\$ 2,044.80	\$ 2,044.80	\$ 2,050.00	
555401 Telephone	\$ 793.01	\$ 749.28	\$ 1,200.00	
555502 Printing	\$ 2,753.87	\$ 2,280.35	\$ 5,800.00	
555503 Travel	\$ 2,597.83	\$ 2,237.71	\$ 2,340.00	
555504 Training	\$ 2,114.00	\$ 1,715.00	\$ 1,800.00	
556600 Pub	\$ 42.00	\$ 42.00	\$ 50.00	
556700 Dues	\$ 325.00	\$ 325.00	\$ 340.00	
558700 Exis Lease	\$ 7,600.69	\$ 7,600.69	\$ 7,601.00	
11100 Subtotal City Clerk	\$ 148,520.21	\$ 144,297.12	\$ 154,846.00	
12000 Executive (Mayor)				
501001 Sal-Clercl	\$ 210,031.45	\$ 207,412.92	\$ 215,456.03	
501003 Sal-Elec	\$ 23,808.30	\$ 24,999.96	\$ 25,000.00	
501008 Sal-Mileag	\$ 3,600.00	\$ 2,400.00	\$ 3,000.00	
501099 Sal-StepIn	\$ -	\$ -	\$ -	
501010 FICA	\$ 17,457.28	\$ 17,421.37	\$ 18,394.89	
502020 H. Ins.	\$ 28,533.73	\$ 29,828.27	\$ 31,118.94	
502030 Life ins	\$ 114.30	\$ 120.00	\$ 138.00	
502035 Blood Bk	\$ 7.14	\$ 10.00	\$ 10.00	
502040 Ret-Emp	\$ 18,854.09	\$ 19,771.86	\$ 18,317.53	
502070 Work Comp	\$ 716.00	\$ 808.64	\$ 924.61	
502087 Emp Pic	\$ -	\$ 120.00	\$ 140.00	
513065 Annexation	\$ 7,156.66	\$ 4,248.21	\$ 5,000.00	
513099 Other	\$ -	\$ 13,666.60	\$ -	
513400 Cons Fee	\$ 500.00	\$ 500.00	\$ 500.00	
534302 Equip	\$ -	\$ -	\$ -	
534502 Comp Soft	\$ -	\$ 519.70	\$ 500.00	
546001 Office	\$ 4,008.40	\$ 4,392.92	\$ 5,000.00	
546006 Operating	\$ -	\$ 349.99	\$ -	
546008 Postage	\$ 1,155.94	\$ 1,034.25	\$ 1,200.00	
546011 Computer	\$ 2,498.00	\$ 1,183.96	\$ 1,400.00	
554404 Copiers	\$ 4,089.60	\$ 4,089.60	\$ 4,150.00	

Salisbury Expenses

		Actual FY 08	Actual FY 09	Adopted FY 10
555401	Telephone	\$ 4,205.60	\$ 4,346.42	\$ 4,600.00
555402	Cell Phone	\$ 345.75	\$ 469.83	\$ 440.00
555502	Printing	\$ 11.00	\$ -	\$ 100.00
555503	Travel	\$ 8,523.52	\$ 7,880.70	\$ 6,300.00
555504	Training	\$ 445.00	\$ 969.00	\$ 2,790.00
555505	Xeroxing	\$ 35.30	\$ 3.20	\$ 50.00
555510	City Promo	\$ 2,713.44	\$ 3,320.33	\$ 5,750.00
556600	Pub	\$ 729.84	\$ 601.56	\$ 550.00
556700	Dues	\$ 32,451.21	\$ 34,610.76	\$ 34,750.00
556800	Home Conve	\$ 42,000.00	\$ -	\$ -
556900	Misc	\$ 472.14	\$ -	\$ 500.00
12000	Subtotal Executive (Mayor)	\$ 414,463.69	\$ 385,080.05	\$ 386,080.00
12800	Community Promotions			
569201	Art Inst	\$ 1,000.00	\$ -	\$ -
569202	Chipman	\$ 1,000.00	\$ -	\$ -
569206	Life Cris	\$ 2,000.00	\$ -	\$ -
569207	Neigh Hse	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00
569208	Sal Art Cl	\$ 1,000.00	\$ -	\$ -
569211	Sal Army	\$ 2,000.00	\$ -	\$ -
569212	SWED	\$ 20,000.00	\$ 20,500.00	\$ 20,500.00
239214	Wic Lib	\$ 500.00	\$ -	\$ -
569216	Dwnt Dev	\$ 40,000.00	\$ 46,250.00	\$ 55,000.00
569217	Pub Access	\$ 89,000.00	\$ 91,500.00	\$ 102,900.00
569218	Neigh Grt	\$ 1,250.00	\$ -	\$ -
569223	wic-creekw	\$ 1,000.00	\$ -	\$ -
569225	WCAC	\$ 1,000.00	\$ -	\$ -
569230	MD Food Bk	\$ -	\$ -	\$ 5,000.00
569233	Vill Hope	\$ -	\$ -	\$ 1,800.00
12800	Subtotal Community Promotions	\$ 194,750.00	\$ 193,250.00	\$ 220,200.00
13000	Elections			
513403	Elect Staff	\$ -	\$ 27,163.09	\$ 1,400.00
546001	Office	\$ -	\$ -	\$ -
546008	Postage	\$ -	\$ 3,230.38	\$ -
554402	Bldgs	\$ -	\$ 1,200.00	\$ -
554403	Mach/Equip	\$ -	\$ 11,837.00	\$ -
555501	Advertisin	\$ -	\$ 1,313.40	\$ -
555502	Printing	\$ -	\$ 7,163.27	\$ -
13000	Subtotal Elections	\$ -	\$ 51,907.14	\$ 1,400.00
15000	Internal Services - Finance			
501001	Sal-Clercl	\$ 206,262.88	\$ 205,319.03	\$ 236,533.65
501099	Sal-StepIn	\$ -	\$ -	\$ -
502010	FICA	\$ 14,717.99	\$ 14,534.01	\$ 18,094.83
502020	H. Ins.	\$ 42,998.10	\$ 45,704.59	\$ 55,673.97
502030	Life ins	\$ 137.16	\$ 146.00	\$ 180.00
502035	Blood Bk	\$ 9.28	\$ 20.00	\$ 13.00
502040	Ret-Emp	\$ 17,580.08	\$ 18,676.15	\$ 17,929.25
502070	Work Comp	\$ 514.00	\$ 712.84	\$ 907.30
502087	Emp Pic	\$ -	\$ 195.37	\$ 260.00
513010	Auditing	\$ 43,662.00	\$ 47,250.00	\$ 30,240.00
513050	BANK FEES	\$ 6,572.97	\$ 10,541.97	\$ 7,000.00
513061	Bond Reg	\$ 1,000.00	\$ 2,085.15	\$ 1,000.00
513400	Cons Fee	\$ -	\$ 6,000.00	\$ 43,830.00
513406	Accounting	\$ 18,875.00	\$ 57,621.30	\$ 14,000.00
534302	Equip	\$ 4,664.88	\$ 9,575.25	\$ 3,300.00
534500	Main Cont	\$ -	\$ 1,352.40	\$ 5,762.00
534502	Comp Soft	\$ 24,400.00	\$ 16,850.00	\$ 10,681.00
546001	Office	\$ 8,175.20	\$ 11,365.08	\$ 9,000.00
546006	Operating	\$ 500.00	\$ -	\$ -

Salisbury Expenses

		Actual FY 08	Actual FY 09	Adopted FY 10
546008	Postage	\$ 7,020.00	\$ (1,269.52)	\$ 7,300.00
546011	Computer	\$ -	\$ 389.80	\$ -
546012	Equip Main	\$ 2,020.17	\$ 655.00	\$ 1,500.00
554404	Copiers	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
554406	GIS	\$ 911.79	\$ 1,700.00	\$ 2,500.00
555401	Telephone	\$ 1,484.62	\$ 1,653.36	\$ 1,700.00
555501	Advertisin	\$ 664.11	\$ 2,541.32	\$ 1,250.00
555502	Printing	\$ 2,020.58	\$ 2,575.00	\$ 2,575.00
555503	Travel	\$ 2,512.30	\$ 2,887.84	\$ 2,340.00
555504	Training	\$ 7,326.00	\$ 1,419.00	\$ 2,160.00
556600	Pub	\$ 310.80	\$ 287.04	\$ 300.00
556700	Dues	\$ 385.00	\$ 395.00	\$ 400.00
558700	Exis Lease	\$ 9,647.31	\$ -	\$ -
577030	Equipment	\$ -	\$ 11,885.99	\$ -
577036	Comp Soft	\$ 6,128.71	\$ -	\$ -
15000	Subtotal Internal Services - Finance	\$ 431,500.93	\$ 474,068.97	\$ 477,430.00

16000 Internal Services - Procurement

501001	Sal-Clercl	\$ 124,134.94	\$ 121,527.35	\$ 126,240.03
501099	Sal-StepIn	\$ -	\$ -	\$ -
502010	FICA	\$ 8,686.06	\$ 8,467.71	\$ 9,657.36
502020	H. Ins.	\$ 24,304.37	\$ 24,675.64	\$ 25,682.92
502030	Life ins	\$ 84.58	\$ 88.80	\$ 102.12
502035	Blood Bk	\$ 5.00	\$ 10.00	\$ 10.00
502040	Ret-Emp	\$ 10,591.17	\$ 10,989.88	\$ 9,700.16
502070	Work Comp	\$ 332.00	\$ 419.55	\$ 481.41
513408	Energy	\$ 14,848.60	\$ 11,700.00	\$ 16,000.00
534302	Equip	\$ 2,999.97	\$ -	\$ -
546001	Office	\$ 6,799.71	\$ 2,215.26	\$ 4,500.00
54008	Postage	\$ 430.15	\$ 695.73	\$ 1,500.00
546012	Equip Main	\$ -	\$ 2,473.00	\$ -
554404	Copiers	\$ 4,089.60	\$ 4,089.60	\$ 4,297.00
555401	Telephone	\$ 2,227.87	\$ 2,105.32	\$ 2,520.00
555501	Advertisin	\$ -	\$ 900.90	\$ 1,500.00
555502	Printing	\$ 1,142.49	\$ 972.89	\$ 1,300.00
555503	Travel	\$ 567.00	\$ 3,268.80	\$ 4,230.00
555504	Training	\$ 1,991.00	\$ 1,715.00	\$ 3,600.00
555505	Xeroxing	\$ -	\$ -	\$ 200.00
556600	Pub	\$ 37.00	\$ 43.00	\$ 450.00
556700	Dues	\$ 1,030.00	\$ 635.00	\$ 1,100.00
16000	Subtotal Internal Services - Procurement	\$ 204,301.51	\$ 196,993.43	\$ 213,071.00

17000 City Attorney

513301	City Atty	\$ 276,960.62	\$ 157,984.80	\$ 195,600.00
513302	Other Atty	\$ 3,971.09	\$ 3,994.75	\$ 5,700.00
17000	Subtotal City Attorney	\$ 280,931.71	\$ 161,979.55	\$ 201,300.00

18000 Information Services

513402	Comp Cons	\$ 42,915.12	\$ 26,094.47	\$ 83,000.00
534502	Comp Soft	\$ 3,600.00	\$ -	\$ 3,000.00
546011	Computer	\$ 2,800.00	\$ -	\$ 6,000.00
18000	Subtotal Information Services	\$ 49,315.12	\$ 26,094.47	\$ 92,000.00

18500 Human Resources

501001	Sal-Clercl	\$ 49,126.32	\$ 54,856.15	\$ 56,982.83
501099	Sal-StepIn	\$ -	\$ -	\$ -
502010	FICA	\$ 3,758.28	\$ 4,196.52	\$ 4,359.19
502020	H. Ins.	\$ 7,660.48	\$ 9,065.84	\$ 9,436.05
502021	Wellness	\$ 2,488.00	\$ 3,526.00	\$ 4,000.00
502030	Life ins	\$ 38.86	\$ 48.00	\$ 55.20
502035	Blood Bk	\$ -	\$ 10.00	\$ 10.00

Salisbury Expenses

		Actual FY 08	Actual FY 09	Adopted FY 10
502036	Flex Spend	\$ 2,511.75	\$ 1,938.00	\$ 2,700.00
502038	Emp Assis	\$ 3,740.00	\$ 3,780.00	\$ 9,000.00
502040	Ret-Emp	\$ 4,210.03	\$ 4,960.67	\$ 4,319.30
502055	Ret-Match	\$ 25,872.51	\$ 28,639.40	\$ 32,600.00
502070	Work Comp	\$ 139.00	\$ 191.52	\$ 218.43
502091	Hse Keys 4	\$ -	\$ 5,000.00	\$ 2,500.00
513060	Admin	\$ 1,911.94	\$ -	\$ -
513071	Comp Stdy	\$ -	\$ -	\$ -
513400	Cons Fee	\$ 5,635.40	\$ 2,220.19	\$ 1,340.00
534302	Equip	\$ 3,500.00	\$ -	\$ -
546001	Office	\$ 1,499.94	\$ 1,791.80	\$ 3,000.00
546008	Postage	\$ -	\$ 72.81	\$ 100.00
546011	Computer	\$ 2,843.97	\$ -	\$ -
546029	Comp Soft	\$ -	\$ 130.30	\$ -
554403	Mach/Equip	\$ 5,332.73	\$ 4,735.42	\$ -
554404	Copiers	\$ 1,228.62	\$ 1,320.00	\$ 1,320.00
555401	Telephone	\$ 381.81	\$ 358.53	\$ 500.00
555501	Advertisin	\$ 477.56	\$ 50.73	\$ 500.00
555503	Travel	\$ 67.67	\$ 719.80	\$ 1,800.00
555504	Training	\$ 1,251.00	\$ 2,758.00	\$ 1,800.00
555505	Xeroxing	\$ 58.44	\$ -	\$ 60.00
556700	Dues	\$ 200.00	\$ 360.00	\$ 900.00
18500	Subtotal Human Resources	\$ 123,934.31	\$ 130,729.68	\$ 137,501.00
19000	Planning & Zoning			
513060	Admin	\$ 150,000.00	\$ 150,000.00	\$ 200,000.00
513072	Imp Fee-St	\$ 8,840.00	\$ -	\$ -
513400	Cons Fee	\$ 12,305.50	\$ (17,355.25)	\$ -
555501	Advertisin	\$ 2,346.48	\$ 1,838.90	\$ 3,500.00
19000	Subtotal Planning & Zoning	\$ 173,491.98	\$ 134,483.65	\$ 203,500.00
19500	Municipal Buildings			
523607	Alarm Sys	\$ (240.00)	\$ (1,062.20)	\$ (500.00)
534301	Bldgs	\$ 240.00	\$ 1,062.20	\$ 500.00
534302	Equip	\$ 125,665.00	\$ 115,708.64	\$ 168,375.00
577010	Land	\$ 10,218.47	\$ 10,637.52	\$ 13,315.00
577030	Equip	\$ (227,000.00)	\$ -	\$ -
19500	Subtotal Municipal Buildings	\$ (91,116.53)	\$ 126,346.16	\$ 350,690.00
19600	Poplar Hill Mansion	\$ (90,876.53)	\$ 127,408.36	\$ 351,190.00
523601	Pest Con	\$ 297.00	\$ 322.00	\$ 345.00
523608	Security	\$ 345.00	\$ 240.00	\$ 600.00
534301	Bldgs	\$ 5,762.70	\$ 23,572.50	\$ 38,000.00
534302	Equip	\$ -	\$ -	\$ 550.00
534311	Land/Grds	\$ 4,845.00	\$ 4,550.41	\$ 3,000.00
555010	Liab Ins	\$ 1,697.00	\$ 1,700.00	\$ 1,700.00
555501	Advertisin	\$ -	\$ 185.90	\$ -
556201	Electricit	\$ 4,045.53	\$ 4,105.07	\$ 5,000.00
556202	Nat Gas	\$ 4,218.36	\$ 4,093.56	\$ 5,000.00
19600	Subtotal Poplar Hill Mansion	\$ 21,210.59	\$ 38,769.44	\$ 54,195.00
21021	Police Services			
501001	Sal-Clercl	\$ 428,195.48	\$ 454,507.54	\$ 497,180.50
501002	Sal-NonCl	\$ 4,329,099.47	\$ 4,287,529.04	\$ 4,557,432.39
501007	Sal-Unifor	\$ 36,645.96	\$ 30,785.24	\$ 40,340.00
501009	Sal-Meals	\$ 338.35	\$ 527.22	\$ 2,600.00
501012	Phone Reim	\$ -	\$ -	\$ 1,500.00
501015	Night Diff	\$ 14,585.92	\$ 14,317.23	\$ 16,000.00
501020	OT-Clericl	\$ 11,311.28	\$ 7,182.17	\$ 10,000.00
501021	OT-NonCl	\$ 265,220.20	\$ 271,281.25	\$ 281,328.00
501099	Sal-StepIn	\$ -	\$ -	\$ -

Salisbury Expenses

		Actual FY 08	Actual FY 09	Adopted FY 10
502010	FICA	\$ 377,690.06	\$ 375,932.15	\$ 409,853.67
502020	H. Ins.	\$ 622,261.28	\$ 633,726.01	\$ 714,130.93
502030	Life ins	\$ 2,276.55	\$ 2,425.90	\$ 2,911.80
502035	Blood Bk	\$ 82.90	\$ 113.32	\$ 42.50
502040	Ret-Emp	\$ 35,961.85	\$ 39,403.51	\$ 38,635.58
502041	Ret-LEOPS	\$ 1,272,263.31	\$ 1,335,927.22	\$ 1,456,518.78
502070	Work Comp	\$ 224,546.00	\$ 231,224.56	\$ 238,864.33
502083	Unif Pur	\$ 34,832.42	\$ 29,905.54	\$ 45,060.00
502087	Emp Pic	\$ -	\$ 2,153.18	\$ 2,380.00
513040	Midcal	\$ 3,392.64	\$ 6,312.56	\$ 8,347.00
513404	Accred	\$ 15,300.00	\$ 14,651.38	\$ 15,403.00
523601	Pest Con	\$ 975.00	\$ 1,220.00	\$ 1,325.00
523603	Testing	\$ 2,173.65	\$ 596.00	\$ 3,752.00
523607	Alarm Sys	\$ 703.33	\$ 1,320.00	\$ 1,075.00
534301	Bldgs	\$ 35,908.55	\$ 32,326.40	\$ 44,000.00
534302	Equip	\$ 43,346.82	\$ 46,704.70	\$ 71,827.00
534308	Vehicles	\$ 136,743.74	\$ 127,125.30	\$ 135,206.00
546001	Office	\$ 30,750.41	\$ 31,794.09	\$ 31,185.00
546002	Janitorial	\$ 18,221.00	\$ 16,554.95	\$ 15,529.00
546003	Ammunition	\$ 13,466.85	\$ 12,387.05	\$ 14,337.50
546004	Chemicals	\$ 1,164.16	\$ 3,062.48	\$ 3,900.00
546005	Training	\$ 1,284.89	\$ 1,853.66	\$ 2,000.00
546006	Operating	\$ 19,551.00	\$ 15,926.15	\$ 19,570.00
546008	Postage	\$ 6,163.16	\$ 4,711.61	\$ 5,542.00
546009	Sm Tools	\$ 2,953.57	\$ 1,184.34	\$ 4,000.00
546011	Computer	\$ 16,252.87	\$ 13,969.07	\$ 14,000.00
546012	Equip Main	\$ -	\$ 970.00	\$ -
546014	Vice	\$ 8,171.58	\$ 5,326.01	\$ 6,000.00
546022	Prot Vests	\$ 4,210.08	\$ 3,286.06	\$ 14,529.00
546025	Camera	\$ 1,665.66	\$ 1,351.24	\$ 2,950.00
554404	Life ins	\$ 5,207.68	\$ 5,234.14	\$ 6,248.00
555010	Liab Ins	\$ 126,002.54	\$ 85,486.00	\$ 69,578.00
555401	Telephone	\$ 34,703.53	\$ 31,532.60	\$ 38,038.00
555402	Cell Phone	\$ 13,918.30	\$ 17,486.61	\$ 18,009.00
555403	Pagers	\$ 4,445.40	\$ 4,158.60	\$ 1,147.20
555501	Advertisin	\$ 465.01	\$ 452.43	\$ 1,000.00
555502	Printing	\$ 4,398.19	\$ 3,368.79	\$ 3,000.00
555503	Travel	\$ 11,755.10	\$ 16,069.27	\$ 9,000.00
555504	Training	\$ 18,327.68	\$ 28,539.45	\$ 36,000.00
555505	Xerowing	\$ 757.62	\$ 191.94	\$ 1,500.00
556201	Electricit	\$ 109,860.11	\$ 110,290.54	\$ 116,000.00
556202	Nat Gas	\$ 62,279.73	\$ 67,198.58	\$ 68,000.00
556204	Gasoline	\$ 167,398.30	\$ 122,129.71	\$ 204,102.00
556600	Pub	\$ 3,395.21	\$ 2,859.91	\$ 3,223.82
556700	Dues	\$ 1,795.00	\$ 1,495.00	\$ 1,550.00
556900	Misc	\$ 9,673.30	\$ 9,873.85	\$ 8,000.00
577025	Vehicles	\$ 109,067.10	\$ 65,529.00	\$ 67,860.00
21021	Subtotal Police Services	\$ 8,701,159.79	\$ 8,631,470.55	\$ 9,381,512.00

21025 Police Communications

501001	Sal-Clercl	\$ 274,495.18	\$ 253,927.15	\$ 281,085.63
501007	Sal-Unifor	\$ 2,281.72	\$ 1,839.87	\$ 3,200.00
501009	Sal-Meals	\$ -	\$ -	\$ 500.00
501015	Night Diff	\$ 2,460.97	\$ 2,326.40	\$ 2,700.00
501020	OT-Clericl	\$ 29,879.32	\$ 28,292.47	\$ 30,000.00
501099	Sal-StepIn	\$ -	\$ -	\$ -
502010	FICA	\$ 23,364.79	\$ 21,483.49	\$ 24,287.69
502020	H. Ins.	\$ 49,388.02	\$ 51,137.61	\$ 56,850.25
502030	Life ins	\$ 220.53	\$ 225.89	\$ 276.00
502035	Blood Bk	\$ 2.14	\$ 10.00	\$ 10.00
502040	Ret-Emp	\$ 22,921.68	\$ 21,277.53	\$ 24,065.34

Salisbury Expenses

		Actual FY 08	Actual FY 09	Adopted FY 10
502041	Ret-LEOPS	\$ -	\$ 1.61	\$ -
502070	Work Comp	\$ 1,216.00	\$ 1,064.00	\$ 1,069.09
502083	Unif Pur	\$ 689.00	\$ 810.00	\$ 810.00
513040	Medical	\$ 4,447.87	\$ 1,677.64	\$ 4,645.00
534301	Bldgs	\$ 869.50	\$ 222.18	\$ 1,500.00
534302	Equip	\$ 40,953.70	\$ 45,284.19	\$ 53,137.00
546001	Office	\$ 553.90	\$ 623.00	\$ 623.00
546002	Janitorial	\$ 605.00	\$ 605.00	\$ 605.00
546006	Operating	\$ 1,209.68	\$ 1,010.88	\$ 1,210.00
546011	Computer	\$ 6,020.00	\$ 6,778.90	\$ 12,084.00
546012	Equip Main	\$ 2,918.66	\$ 2,412.00	\$ 2,412.00
555502	Printing	\$ 720.00	\$ 720.00	\$ 720.00
555503	Travel	\$ 781.06	\$ -	\$ 675.00
555504	Training	\$ 50.00	\$ 104.00	\$ 1,350.00
556900	Misc	\$ 467.56	\$ 280.53	\$ 500.00
558700	Exis Lease	\$ 38,088.35	\$ 39,133.63	\$ 39,200.00
577030	Equip	\$ -	\$ -	\$ -
21025	Subtotal Police Communications	\$ 504,604.63	\$ 481,247.97	\$ 543,515.00
21029	Police Animal Control			
501002	Sal-NonCl	\$ 65,172.32	\$ 64,578.29	\$ 66,458.00
501007	Sal-Unifor	\$ 337.12	\$ -	\$ 640.00
501009	Sal-Meals	\$ -	\$ -	\$ 100.00
501015	Night Diff	\$ 103.22	\$ 99.08	\$ 250.00
501021	OT-NonCl	\$ 2,186.78	\$ 1,999.66	\$ 4,000.00
501099	Sal-StepIn	\$ -	\$ -	\$ -
502010	FICA	\$ 4,821.62	\$ 4,730.67	\$ 5,465.77
502020	H. Ins.	\$ 19,418.32	\$ 19,035.38	\$ 19,812.29
502030	Life ins	\$ 45.72	\$ 48.00	\$ 55.20
502035	Blood Bk	\$ 2.14	\$ 5.00	\$ 5.00
502040	Ret-Emp	\$ 5,521.26	\$ 5,785.66	\$ 5,415.76
502070	Work Comp	\$ 132.00	\$ 3,439.95	\$ 3,456.80
502083	Unif Pur	\$ 737.82	\$ 1,000.00	\$ 1,000.00
513040	Midcal	\$ -	\$ -	\$ 1,139.00
513041	Vet.	\$ 5,524.69	\$ 4,204.79	\$ 5,775.00
523605	Humane Soc	\$ 67,311.00	\$ 67,311.00	\$ 67,311.00
534308	Vehicles	\$ 844.00	\$ 4,555.78	\$ 6,034.00
546006	Operating	\$ 1,760.65	\$ 1,226.13	\$ 1,260.00
546025	Camera	\$ 25.40	\$ 10.15	\$ 200.00
555402	Cell Phone	\$ 528.57	\$ 396.98	\$ 550.00
555502	Printing	\$ 200.00	\$ 171.68	\$ 200.00
555503	Travel	\$ -	\$ -	\$ 90.00
555504	Training	\$ 45.00	\$ -	\$ 90.00
556204	Gasoline	\$ 7,248.57	\$ 3,098.60	\$ 10,350.00
556900	Misc	\$ 50.35	\$ 99.40	\$ 100.00
558600	New Lease	\$ -	\$ 4,096.18	\$ -
558700	Exis Lease	\$ -	\$ -	\$ 4,096.18
577025	Vehicles	\$ -	\$ 19,345.71	\$ -
21029	Subtotal Police Animal Control	\$ 182,016.55	\$ 205,238.09	\$ 203,854.00
22000	Traffic Control			
501002	Sal-NonCl	\$ 206,162.35	\$ 203,894.60	\$ 212,225.22
501021	OT-NonCl	\$ 2,196.49	\$ 2,232.82	\$ 5,000.00
501099	Sal-StepIn	\$ -	\$ -	\$ -
502010	FICA	\$ 14,020.93	\$ 14,890.65	\$ 16,617.73
502020	H. Ins.	\$ 38,212.74	\$ 39,055.58	\$ 40,649.69
502030	Life ins	\$ 114.30	\$ 120.00	\$ 138.00
502035	Blood Bk	\$ 2.14	\$ 10.00	\$ 10.00
502040	Ret-Emp	\$ 17,566.80	\$ 18,407.36	\$ 16,465.67
502070	Work Comp	\$ 8,963.00	\$ 10,367.56	\$ 11,036.53
502081	Safety Sh	\$ 146.37	\$ -	\$ 250.00

Salisbury Expenses

		Actual FY 08	Actual FY 09	Adopted FY 10
502082	Unif Clean	\$ 1,647.24	\$ 1,554.00	\$ 1,616.16
534302	Equip	\$ 17,239.39	\$ 13,584.88	\$ 17,000.00
534308	Vehicles	\$ -	\$ -	\$ 3,000.00
534309	Pave Mark	\$ 20,845.25	\$ 15,470.94	\$ 35,000.00
546006	Operating	\$ 33,084.94	\$ 34,755.28	\$ 35,000.00
546009	Sm Tools	\$ 74.19	\$ 69.57	\$ 150.00
555503	Travel	\$ 1,588.22	\$ 936.53	\$ 900.00
555504	Training	\$ 690.00	\$ 1,395.00	\$ 900.00
556201	Electricit	\$ 18,748.05	\$ 18,889.73	\$ 19,000.00
556202	Nat Gas	\$ 3,982.05	\$ 3,947.95	\$ 4,500.00
556204	Gasoline	\$ 10,955.00	\$ 8,170.65	\$ 7,500.00
556700	Dues	\$ 430.00	\$ 485.00	\$ 485.00
556900	Misc	\$ 45.51	\$ -	\$ 215.00
558600	New Lease	\$ -	\$ 5,389.71	\$ -
558700	Exis Lease	\$ -	\$ -	\$ 5,400.00
577025	Vehicles	\$ -	\$ 23,187.00	\$ -
22000	Subtotal Traffic Control	\$ 396,714.96	\$ 416,814.81	\$ 433,059.00

24035 Fire Fighting

501001	Sal-Clercl	\$ 69,193.10	\$ 68,298.54	\$ 70,947.43
501002	Sal-NonCl	\$ 2,655,031.97	\$ 2,743,762.20	\$ 2,881,249.28
501007	Sal-Unifor	\$ 18,750.00	\$ 18,925.00	\$ 19,800.00
501021	OT-NonCl	\$ 232,197.69	\$ 234,867.81	\$ 250,000.00
501099	Sal-StepIn	\$ -	\$ -	\$ -
502010	FICA	\$ 218,890.24	\$ 225,962.11	\$ 246,482.74
502020	H. Ins.	\$ 454,190.36	\$ 436,664.35	\$ 468,879.55
502030	Life ins	\$ 1,458.18	\$ 1,524.00	\$ 1,886.40
502035	Blood Bk	\$ 68.52	\$ 95.00	\$ 110.00
502040	Ret-Emp	\$ 5,894.30	\$ 6,176.28	\$ 5,377.81
502041	Ret-LEOPS	\$ 805,610.14	\$ 885,187.84	\$ 946,260.10
502070	Work Comp	\$ 107,176.00	\$ 148,811.83	\$ 150,034.69
502083	Unif Pur	\$ 32,402.26	\$ 52,075.78	\$ 54,000.00
502087	Emp Pic	\$ -	\$ 580.59	\$ 1,320.00
513040	Medical	\$ 24,329.53	\$ 22,210.21	\$ 25,000.00
513069	Amb Billing	\$ 131,633.10	\$ 126,861.69	\$ 121,500.00
513400	Cons Fee	\$ -	\$ -	\$ 3,000.00
513410	Med Dir	\$ -	\$ -	\$ 1,000.00
523604	Ldscpg	\$ -	\$ -	\$ 9,000.00
523607	Alarm Sys	\$ 639.06	\$ 312.00	\$ 400.00
523630	Jan Serv	\$ -	\$ 7,005.00	\$ 7,500.00
534301	Bldgs	\$ 23,020.57	\$ 35,055.11	\$ 41,075.00
534302	Equip	\$ 39,861.05	\$ 61,883.01	\$ 49,000.00
534308	Vehicles	\$ 150,624.45	\$ 135,089.71	\$ 150,000.00
534311	Land/Grds	\$ 5,784.47	\$ 10,946.00	\$ -
546001	Office	\$ 10,424.28	\$ 9,891.63	\$ 10,700.00
546002	Janitorial	\$ 12,254.81	\$ 14,223.63	\$ 11,600.00
546006	Operating	\$ (38,178.21)	\$ 13,115.24	\$ 12,000.00
546008	Postage	\$ 1,011.04	\$ 1,406.95	\$ 1,761.00
546011	Computer	\$ 3,504.38	\$ 12,627.17	\$ 12,000.00
546012	Equip Main	\$ 26,556.52	\$ 33,221.31	\$ 30,903.00
546016	Medical	\$ 37,040.28	\$ 33,993.69	\$ 39,000.00
546018	Resc Supp	\$ 12,234.22	\$ 9,226.57	\$ 13,246.00
546023	Fire Supp	\$ 2,747.70	\$ 2,991.92	\$ 3,000.00
546024	Hazmat sup	\$ 1,369.59	\$ 3,217.80	\$ 4,000.00
546030	Turn Gear	\$ 50,547.04	\$ 88,955.72	\$ 90,000.00
554403	Mach/Equip	\$ -	\$ -	\$ 20,000.00
554404	Copiers	\$ 2,194.45	\$ 7,484.85	\$ 7,680.00
554406	GIS	\$ 2,307.79	\$ 1,700.00	\$ 3,000.00
555000	Ins.	\$ 588.00	\$ 588.00	\$ 600.00
555010	Liab Ins	\$ 16,858.71	\$ 620.00	\$ 7,860.00
555401	Telephone	\$ 14,176.93	\$ 11,580.34	\$ 15,000.00

Salisbury Expenses

		Actual FY 08	Actual FY 09	Adopted FY 10
555402	Cell Phone	\$ 8,261.15	\$ 9,369.01	\$ 6,773.00
555501	Advertisin	\$ 505.66	\$ 2,346.26	\$ 5,000.00
555502	Printing	\$ 1,852.28	\$ 1,879.59	\$ 2,300.00
555503	Travel	\$ 20,000.00	\$ 13,419.98	\$ 18,000.00
555504	Training	\$ 30,833.64	\$ 27,629.13	\$ 27,000.00
555505	Xeroxing	\$ 597.07	\$ 242.19	\$ 1,000.00
556201	Electricit	\$ 59,754.11	\$ 90,336.80	\$ 106,000.00
556202	Nat Gas	\$ 32,995.87	\$ 53,866.53	\$ 46,000.00
556204	Gasoline	\$ 95,034.80	\$ 69,126.16	\$ 75,660.00
556600	Pub	\$ 1,000.00	\$ 1,450.24	\$ 1,000.00
556700	Dues	\$ 1,120.00	\$ 1,515.00	\$ 1,125.00
558600	New Lease	\$ 417,175.00	\$ 327,746.71	\$ -
558700	Exis Lease	\$ 215,912.10	\$ 557,198.06	\$ 885,220.00
577020	Imp Ot Bld	\$ -	\$ -	\$ -
577025	Vehicles	\$ (86,603.00)	\$ 2,689,487.60	\$ -
577030	Equip	\$ -	\$ -	\$ 179,260.00
577036	Comp Soft	\$ -	\$ -	\$ -
24035	Subtotal Fire Fighting	\$ 5,930,831.20	\$ 9,312,752.14	\$ 7,140,511.00
24040	Fire Volunteer			
502030	Life ins	\$ 10,461.00	\$ 11,391.00	\$ 10,000.00
502050	Ret-LOSAP	\$ 67,000.00	\$ 98,000.00	\$ 98,000.00
513040	Medical	\$ 28,861.21	\$ 25,317.76	\$ 30,000.00
555504	Training	\$ -	\$ -	\$ 14,603.00
556900	Misc	\$ 4,314.78	\$ 4,887.53	\$ 7,500.00
556901	Fire Bang	\$ 8,500.00	\$ 8,050.88	\$ 8,500.00
24040	Subtotal Fire Volunteer	\$ 119,136.99	\$ 147,647.17	\$ 168,603.00
25100	Building Permits & Inspection			
501001	Sal-Clercl	\$ 27,093.28	\$ 26,742.69	\$ 27,779.55
501002	Sal-NonCl	\$ 268,517.92	\$ 249,896.10	\$ 272,832.38
501099	Sal-StepIn	\$ -	\$ -	\$ -
502010	FICA	\$ 22,651.93	\$ 21,145.32	\$ 22,996.82
502020	H. Ins.	\$ 31,702.39	\$ 31,152.39	\$ 33,236.15
502030	Life ins	\$ 137.40	\$ 144.23	\$ 165.93
502035	Blood Bk	\$ 2.14	\$ 10.00	\$ 10.00
502040	Ret-Emp	\$ 25,499.91	\$ 26,157.22	\$ 22,786.39
502070	Work Comp	\$ 11,138.00	\$ 15,495.23	\$ 14,293.78
502087	Emp Pic	\$ -	\$ 88.85	\$ 120.00
534302	Equip	\$ 480.00	\$ 403.62	\$ -
534308	Vehicles	\$ 499.32	\$ 354.18	\$ 1,000.00
534502	Comp Soft	\$ 1,386.00	\$ 1,455.50	\$ 3,000.00
546001	Office	\$ 6,743.33	\$ 4,035.52	\$ 4,700.00
546008	Postage	\$ 803.66	\$ 488.16	\$ 1,050.00
546011	Computer	\$ -	\$ 1,183.96	\$ -
546012	Equip Main	\$ -	\$ 475.00	\$ 1,500.00
554404	Copiers	\$ 1,566.84	\$ 1,568.04	\$ 1,625.00
554406	GIS	\$ 911.80	\$ 1,700.00	\$ 1,700.00
555401	Telephone	\$ 4,767.47	\$ 1,356.69	\$ 1,650.00
555402	Cell Phone	\$ 1,439.46	\$ 1,260.12	\$ 1,600.00
555503	Travel	\$ -	\$ -	\$ -
555504	Training	\$ 350.00	\$ 1,203.00	\$ 900.00
555505	Xeroxing	\$ 114.09	\$ 82.89	\$ 500.00
556204	Gasoline	\$ 5,371.20	\$ 3,533.08	\$ 4,370.00
556600	Pub	\$ 2,033.49	\$ 2,221.73	\$ 1,800.00
556700	Dues	\$ 776.00	\$ 496.00	\$ 750.00
556900	Misc	\$ 145.00	\$ -	\$ 500.00
558600	New Lease	\$ 3,234.45	\$ -	\$ -
558700	Exis Lease	\$ 4,174.76	\$ 4,174.76	\$ 4,175.00
577030	Equipment	\$ 14,830.00	\$ -	\$ -
25100	Subtotal Building Permits & Inspection	\$ 436,369.84	\$ 396,824.28	\$ 425,041.00

Salisbury Expenses

		Actual FY 08	Actual FY 09	Adopted FY 10
25200 Neighborhood Serv. & Code Compl				
501001 Sal-Clercl	\$ 57,849.07	\$ 64,097.67	\$ 76,226.81	
501002 Sal-NonCl	\$ 243,071.30	\$ 235,248.94	\$ 284,462.84	
501009 Sal-Meals	\$ -	\$ 63.76	\$ -	
501099 Sal-StepIn	\$ -	\$ -	\$ -	
502010 FICA	\$ 22,830.40	\$ 22,578.59	\$ 27,592.76	
502020 H. Ins.	\$ 47,872.99	\$ 48,644.32	\$ 50,334.02	
502030 Life ins	\$ 176.63	\$ 191.77	\$ 220.47	
502035 Blood Bk	\$ 2.14	\$ -	\$ -	
502040 Ret-Emp	\$ 24,808.17	\$ 26,576.05	\$ 27,079.78	
502070 Work Comp	\$ 9,454.00	\$ 12,066.56	\$ 15,338.52	
502085 Meals	\$ -	\$ 57.76	\$ -	
502087 Emp Pic	\$ -	\$ 135.32	\$ 160.00	
513040 Medical	\$ -	\$ 62.00	\$ -	
513405 Hist Dist	\$ 195.70	\$ 604.00	\$ 1,236.00	
523607 Alarm Sys	\$ 421.58	\$ 420.00	\$ 500.00	
523615 Temp Manpw	\$ 11,668.14	\$ 17,649.06	\$ 22,500.00	
523620 Weed Cut	\$ 23,341.30	\$ 23,772.20	\$ 30,000.00	
523621 Rub Remov	\$ 19,768.09	\$ 22,334.03	\$ 25,000.00	
523622 Board Hous	\$ 4,320.95	\$ 4,329.50	\$ 5,000.00	
523627 Veh Tow	\$ 3,525.00	\$ 940.00	\$ 4,000.00	
523629 Sum Serv	\$ 4,585.00	\$ 5,475.84	\$ 3,000.00	
523630 Jan Serv	\$ 2,550.00	\$ 2,400.00	\$ 2,545.00	
523631 Hme Rep	\$ -	\$ -	\$ -	
534301 Bldgs	\$ -	\$ 1,981.50	\$ 630.00	
534302 Equip	\$ 1,685.00	\$ 1,632.53	\$ -	
534308 Vehicles	\$ 1,910.17	\$ 1,318.36	\$ 3,090.00	
534502 Comp Soft	\$ 1,386.00	\$ 1,455.50	\$ 1,455.50	
546001 Office	\$ 9,557.68	\$ 12,277.75	\$ 5,000.00	
546002 Janitorial	\$ -	\$ 401.32	\$ 400.00	
546008 Postage	\$ 11,621.17	\$ 6,180.55	\$ 7,607.00	
546011 Computer	\$ 1,249.00	\$ 3,904.20	\$ 1,500.00	
546012 Equip Main	\$ 3,408.30	\$ 2,174.38	\$ 1,236.00	
554404 Copiers	\$ 2,456.49	\$ 2,210.40	\$ 2,200.00	
555401 Telephone	\$ 1,642.19	\$ 1,452.92	\$ 2,718.00	
555402 Cell Phone	\$ 1,630.04	\$ 1,562.24	\$ 1,194.80	
555501 Advertisin	\$ 2,060.29	\$ -	\$ 1,030.00	
555502 Printing	\$ -	\$ -	\$ 3,240.00	
555503 Travel	\$ 260.07	\$ 519.44	\$ 694.00	
555504 Training	\$ 6,320.50	\$ 1,332.00	\$ 927.00	
555505 Xeroxing	\$ 186.48	\$ 383.48	\$ 1,030.00	
556201 Electricit	\$ 3,869.59	\$ 3,207.26	\$ 4,000.00	
556202 Nat Gas	\$ 669.48	\$ 822.24	\$ 1,000.00	
556204 Gasoline	\$ 10,279.02	\$ 7,459.31	\$ 8,639.00	
556600 Pub	\$ -	\$ -	\$ 154.50	
556700 Dues	\$ 238.00	\$ 358.00	\$ 400.00	
556900 Misc	\$ 997.45	\$ 770.57	\$ -	
558700 Exis Lease	\$ 11,188.52	\$ 3,234.45	\$ 3,400.00	
25200 Subtotal Neighborhood Serv. & Code Compl	\$ 549,055.90	\$ 542,285.77	\$ 626,742.00	

Public Works

30000 Resource Management				
501001 Sal-Clercl	\$ 52,094.72	\$ 51,420.94	\$ 57,589.76	
501002 Sal-NonCl	\$ 167,419.83	\$ 173,231.05	\$ 182,174.04	
501020 OT-Clericl	\$ 64.87	\$ -	\$ -	
501099 Sal-StepIn	\$ -	\$ -	\$ -	
502010 FICA	\$ 16,697.60	\$ 16,645.40	\$ 18,341.94	
502020 H. Ins.	\$ 34,213.24	\$ 34,528.26	\$ 36,151.57	
502030 Life ins	\$ 103.91	\$ 111.74	\$ 129.21	
502035 Blood Bk	\$ 5.85	\$ 8.18	\$ 8.18	

Salisbury Expenses

		Actual FY 08	Actual FY 09	Adopted FY 10
502040	Ret-Emp	\$ 16,338.49	\$ 16,674.36	\$ 18,145.20
502070	Work Comp	\$ 6,484.00	\$ 8,618.79	\$ 9,694.10
546001	Office	\$ 82.90	\$ 52.98	\$ -
546011	Computer	\$ 1,354.96	\$ 1,400.00	\$ -
30000	Subtotal Resource Management	\$ 294,860.37	\$ 302,691.70	\$ 322,234.00
31000	Engineering			
501002	Sal-NonCl	\$ 410,329.10	\$ 431,891.67	\$ 458,785.01
501009	Sal-Meals	\$ 31.21	\$ 73.53	\$ 50.00
501021	OT-NonCl	\$ 1,354.45	\$ 1,542.82	\$ 1,000.00
501099	Sal-StepIn	\$ -	\$ -	\$ -
502010	FICA	\$ 28,598.60	\$ 32,134.99	\$ 35,253.86
502020	H. Ins.	\$ 59,560.27	\$ 61,152.21	\$ 63,206.55
502030	Life ins	\$ 176.01	\$ 188.04	\$ 214.60
502035	Blood Bk	\$ 10.21	\$ 20.47	\$ 20.47
502040	Ret-Emp	\$ 34,807.75	\$ 38,563.49	\$ 34,964.56
502070	Work Comp	\$ 15,921.00	\$ 21,860.22	\$ 23,884.95
502081	Safety Sh	\$ 692.90	\$ 663.14	\$ 500.00
502083	Unif Pur	\$ 823.20	\$ 992.89	\$ 1,000.00
502085	Meals	\$ 391.57	\$ 159.14	\$ 500.00
502087	Emp Pic	\$ 2,724.46	\$ 1,802.66	\$ 1,840.00
502090	Safety GI	\$ 119.00	\$ 270.00	\$ 400.00
502096	PER SVCS	\$ 450.92	\$ 199.00	\$ 250.00
513020	Eng/Arch	\$ 19,450.99	\$ 4,731.75	\$ 105,500.00
513040	Medical	\$ 5,110.58	\$ 4,776.75	\$ 5,000.00
513302	Other Atty	\$ 12.31	\$ -	\$ -
513302	Equip	\$ 2,350.73	\$ 859.67	\$ 5,000.00
534303	Strm Drain	\$ -	\$ -	\$ 10,000.00
534305	Brdg/Dams	\$ -	\$ -	\$ 50,000.00
534305	Brdg/Dams	\$ -	\$ -	\$ 50,000.00
534307	Curb/Guttr	\$ -	\$ -	\$ 55,000.00
534308	Vehicles	\$ -	\$ -	\$ 1,000.00
534318	St Maint	\$ 479,364.96	\$ 639,129.06	\$ 400,000.00
534500	Main Cont	\$ 9,677.05	\$ 3,966.19	\$ 9,400.00
534501	Elev Tank	\$ -	\$ -	\$ 15,000.00
546001	Office	\$ 2,114.10	\$ 1,174.53	\$ 2,250.00
546006	Operating	\$ 17,812.00	\$ -	\$ -
546007	Engineering	\$ -	\$ 1,668.25	\$ 3,000.00
645008	Postage	\$ 1,221.88	\$ 1,631.38	\$ 1,700.00
546009	Sm Tools	\$ 1,484.00	\$ 973.35	\$ 1,650.00
546015	Safety	\$ 4,843.04	\$ 3,565.00	\$ 4,500.00
546016	Medical	\$ 484.69	\$ 200.00	\$ 200.00
546029	Comp Soft	\$ 1,810.14	\$ 10,994.75	\$ 2,800.00
554403	Mach/Equip	\$ 6,101.60	\$ 1,520.78	\$ 5,000.00
555401	Telephone	\$ 8,733.33	\$ 8,163.58	\$ 9,000.00
555402	Cell Phone	\$ 4,684.67	\$ 3,516.20	\$ 4,000.00
555403	Pagers	\$ 1,562.15	\$ 1,253.70	\$ 1,000.00
555501	Advertisin	\$ 4,897.87	\$ 3,095.97	\$ 5,000.00
555502	Printing	\$ 208.61	\$ -	\$ 500.00
555503	Travel	\$ 6,555.77	\$ 3,223.71	\$ 4,050.00
555504	Training	\$ 4,049.00	\$ 4,958.50	\$ 4,500.00
555505	Xeroxing	\$ 952.68	\$ 1,120.21	\$ 2,000.00
556204	Gasoline	\$ 8,016.92	\$ 5,726.42	\$ 5,500.00
556600	Pub	\$ 21.00	\$ 137.00	\$ 500.00
556700	Dues	\$ 425.00	\$ 218.00	\$ 500.00
556900	Misc	\$ 131.89	\$ 64.18	\$ 200.00
557900	Amort Exp	\$ 10,036.76	\$ -	\$ -
558700	Exis Lease	\$ 10,533.11	\$ 10,533.11	\$ 10,700.00
599131	GrMt-PW	\$ 8,576.45	\$ -	\$ 10,000.00
31000	Subtotal Engineering	\$ 1,177,213.93	\$ 1,308,716.31	\$ 1,406,320.00

Salisbury Expenses

		Actual FY 08	Actual FY 09	Adopted FY 10
31150	Streets			
501002	Sal-NonCl	\$ 294,969.95	\$ 289,260.86	\$ 303,588.59
501021	OT-NonCl	\$ 11,353.28	\$ 13,840.15	\$ 10,000.00
501099	Sal-StepIn	\$ -	\$ -	\$ -
502010	FICA	\$ 22,611.30	\$ 22,399.65	\$ 23,989.53
502020	H. Ins.	\$ 59,565.21	\$ 62,795.36	\$ 64,945.92
502030	Life ins	\$ 228.60	\$ 240.00	\$ 276.00
502035	Blood Bk	\$ -	\$ 5.00	\$ 5.00
502040	Ret-Emp	\$ 25,242.77	\$ 26,360.54	\$ 23,770.02
502070	Work Comp	\$ 10,710.00	\$ 14,969.27	\$ 15,786.94
502082	Unif Clean	\$ 4,401.55	\$ 4,279.95	\$ 4,420.00
502083	Unif Pur	\$ 12.49	\$ 455.50	\$ 1,200.00
523601	Pest Con	\$ 1,068.00	\$ 1,562.00	\$ 1,725.00
523607	Alarm Sys	\$ 1,469.76	\$ 1,080.00	\$ 1,600.00
523618	Haz Mat	\$ -	\$ -	\$ 2,500.00
534301	Bldgs	\$ 23,533.73	\$ 1,717.65	\$ 5,000.00
534302	Equip	\$ 3,020.88	\$ 6,663.98	\$ 11,000.00
534303	Strm Drain	\$ -	\$ -	\$ -
534308	Vehicles	\$ -	\$ -	\$ 10,000.00
534318	St Maint	\$ -	\$ -	\$ -
546001	Office	\$ 3,603.22	\$ 3,846.72	\$ 4,500.00
546002	Janitorial	\$ -	\$ -	\$ 15,000.00
546004	Chemicals	\$ 27,636.68	\$ 60,000.00	\$ 54,000.00
546006	Operating	\$ 51,741.66	\$ 53,828.02	\$ 100,000.00
546009	Sm Tools	\$ 205.00	\$ 642.43	\$ 1,000.00
546012	Equip Main	\$ 500.00	\$ 320.12	\$ 2,000.00
546015	Safety	\$ 1,613.20	\$ 498.27	\$ 1,000.00
546016	Medical	\$ 2,354.65	\$ 89.50	\$ 500.00
554403	Mech/Equip	\$ 1,156.06	\$ 190.44	\$ 2,000.00
554404	Copiers	\$ 1,410.79	\$ 1,320.00	\$ 1,420.00
555503	Travel	\$ -	\$ 627.26	\$ 450.00
555504	Training	\$ -	\$ 111.00	\$ 450.00
556202	Nat Gas	\$ 16,798.33	\$ 19,030.73	\$ 21,000.00
556204	Gasoline	\$ 38,144.50	\$ 28,117.47	\$ 21,000.00
556700	Dues	\$ -	\$ 83.00	\$ -
558600	New Lease	\$ -	\$ 6,683.24	\$ -
558700	Exis Lease	\$ 25,967.77	\$ 16,977.58	\$ 12,400.00
577025	Vehicles	\$ -	\$ 22,625.50	\$ 138,000.00
577030	Equip	\$ -	\$ 25,870.00	\$ -
31150	Subtotal Streets	\$ 629,319.38	\$ 686,491.19	\$ 854,527.00
31152	Street Lighting			
534302	Equip	\$ 14,998.14	\$ 12,376.74	\$ 65,500.00
546006	Operating	\$ 1,868.55	\$ 2,397.06	\$ 3,000.00
556201	Electricit	\$ 781,954.52	\$ 792,942.54	\$ 770,000.00
31152	Subtotal Street Lighting	\$ 798,821.21	\$ 807,716.34	\$ 838,500.00
32060	San-Street Sweeping			
501002	Sal-NonCl	\$ 67,290.73	\$ 68,688.57	\$ 105,643.51
501021	OT-NonCl	\$ 3,635.00	\$ 2,485.45	\$ 4,000.00
501099	Sal-StepIn	\$ -	\$ -	\$ -
502010	FICA	\$ 5,199.46	\$ 5,249.56	\$ 8,387.52
502020	H. Ins.	\$ 18,026.87	\$ 18,030.85	\$ 35,988.69
502030	Life ins	\$ 58.58	\$ 56.33	\$ 108.80
502035	Blood Bk	\$ -	\$ 5.00	\$ 10.00
502040	Ret-Emp	\$ 5,836.06	\$ 4,016.68	\$ 8,170.74
502070	Work Comp	\$ 4,037.00	\$ 4,276.17	\$ 5,323.74
534302	Equip	\$ -	\$ 5,082.21	\$ 5,500.00
534308	Vehicles	\$ -	\$ -	\$ 4,500.00
546006	Operating	\$ 9,694.41	\$ 6,242.96	\$ 8,500.00
556204	Gasoline	\$ 19,225.80	\$ 14,866.97	\$ 12,000.00

Salisbury Expenses

		Actual FY 08	Actual FY 09	Adopted FY 10
558600	New Lease	\$ 27,696.76	\$ 32,303.26	\$ -
558700	Exis Lease	\$ -	\$ 27,696.76	\$ 60,505.00
577025	Vehicles	\$ -	\$ -	\$ 185,000.00
577030	Equip	\$ 174,556.00	\$ 182,312.00	\$ -
32060	Subtotal San-Street Sweeping	\$ 335,256.67	\$ 371,312.77	\$ 443,638.00
32061	San-Waste Collection/Disposal			
501002	Sal-NonCl	\$ 297,035.12	\$ 276,067.67	\$ 313,712.94
501021	OT-NonCl	\$ 9,877.14	\$ 6,220.72	\$ 5,000.00
501099	Sal-StepIn	\$ -	\$ -	\$ -
502010	FICA	\$ 22,758.46	\$ 21,001.00	\$ 24,381.54
502020	H. Ins.	\$ 61,385.00	\$ 58,373.61	\$ 61,529.78
502030	Life ins	\$ 215.74	\$ 227.67	\$ 276.00
502035	Blood Bk	\$ -	\$ 10.00	\$ 10.00
502040	Ret-Emp	\$ 25,314.51	\$ 28,266.94	\$ 24,158.44
502070	Work Comp	\$ 11,449.00	\$ 15,773.39	\$ 16,313.30
502082	Unif Clean	\$ 6,647.37	\$ 5,882.76	\$ 7,000.00
502083	Unif Pur	\$ -	\$ 429.05	\$ 900.00
534302	Equip	\$ 25,091.72	\$ 30,318.57	\$ 17,400.00
546006	Operating	\$ 8,366.34	\$ 6,668.00	\$ 13,000.00
555503	Travel	\$ -	\$ 106.70	\$ 450.00
555504	Training	\$ 151.00	\$ -	\$ 450.00
555506	Lndfl Tipp	\$ 664,072.90	\$ 537,965.24	\$ 675,000.00
556204	Gasoline	\$ 60,000.00	\$ 42,418.62	\$ 40,000.00
558600	New Lease	\$ -	\$ 32,145.95	\$ -
558700	Exis Lease	\$ 56,631.79	\$ -	\$ 32,200.00
577025	Vehicles	\$ -	\$ 121,212.18	\$ 245,000.00
32061	Subtotal San-Waste Collection/Disposal	\$ 1,248,996.09	\$ 1,183,088.07	\$ 1,476,782.00
32062	San-Recycling			
501002	Sal-NonCl	\$ 85,298.39	\$ 84,428.96	\$ 86,612.51
501021	OT-NonCl	\$ 1,724.53	\$ 1,625.20	\$ 750.00
501099	Sal-StepIn	\$ -	\$ -	\$ -
502010	FICA	\$ 6,345.18	\$ 6,184.84	\$ 6,683.23
502020	H. Ins.	\$ 17,656.14	\$ 17,587.50	\$ 18,305.36
502030	Life ins	\$ 68.58	\$ 72.00	\$ 82.80
502040	Ret-Emp	\$ 7,195.82	\$ 7,540.10	\$ 6,622.08
502070	Work Comp	\$ 3,989.00	\$ 4,243.80	\$ 4,504.02
502082	Unif Clean	\$ 1,132.08	\$ 1,062.22	\$ 1,200.00
502083	Unif Pur	\$ 109.94	\$ -	\$ 800.00
534302	Equip	\$ 481.12	\$ 3,865.92	\$ 500.00
534308	Vehicles	\$ -	\$ -	\$ 5,000.00
546006	Operating	\$ 9,459.45	\$ 5,177.01	\$ 9,500.00
555502	Printing	\$ 1,994.62	\$ 1,474.26	\$ 1,500.00
556204	Gasoline	\$ 15,500.00	\$ 11,677.02	\$ 11,000.00
556700	Dues	\$ 175.00	\$ 200.00	\$ 200.00
558700	Exis Lease	\$ 14,526.65	\$ -	\$ -
577025	Vehicles	\$ -	\$ -	\$ 28,000.00
32062	Subtotal San-Recycling	\$ 165,656.50	\$ 145,138.83	\$ 181,260.00
34064	Fleet Management			
501001	Sal-Clercl	\$ 24,165.81	\$ 19,552.18	\$ 24,778.35
501002	Sal-NonCl	\$ 216,200.81	\$ 216,043.20	\$ 225,059.23
501021	OT-NonCl	\$ 2,518.77	\$ 2,856.77	\$ 2,000.00
501099	Sal-StepIn	\$ -	\$ -	\$ -
502010	FICA	\$ 17,863.65	\$ 17,611.60	\$ 19,265.57
502020	H. Ins.	\$ 42,088.93	\$ 40,265.39	\$ 42,696.18
502030	Life ins	\$ 158.02	\$ 164.00	\$ 193.20
502035	Blood Bk	\$ 7.14	\$ 5.00	\$ 5.00
502040	Ret-Emp	\$ 20,452.71	\$ 21,352.95	\$ 19,089.29
502070	Work Comp	\$ 8,242.00	\$ 10,917.04	\$ 11,798.18

Salisbury Expenses

		Actual FY 08	Actual FY 09	Adopted FY 10
502082	Unif Clean	\$ 3,467.51	\$ 3,767.00	\$ 4,000.00
534301	Bldgs	\$ 8,503.52	\$ -	\$ 5,500.00
534302	Equip	\$ 158.98	\$ 9,967.28	\$ 10,500.00
534308	Vehicles	\$ 132,184.81	\$ 104,155.18	\$ 98,900.00
546006	Operating	\$ 12,168.25	\$ 15,782.09	\$ 9,700.00
546009	Sm Tools	\$ 4,324.05	\$ 4,680.16	\$ 4,500.00
546011	Computer	\$ -	\$ 1,183.96	\$ 1,500.00
546012	Equip Main	\$ 456.86	\$ 1,402.82	\$ 2,000.00
546015	Safety	\$ 25.00	\$ -	\$ 50.00
555502	Printing	\$ -	\$ 72.24	\$ 110.00
555503	Travel	\$ -	\$ -	\$ 450.00
555504	Training	\$ 709.00	\$ 1,254.00	\$ 1,350.00
556201	Electricit	\$ 27,890.65	\$ 31,097.45	\$ 32,600.00
556202	Nat Gas	\$ 9,721.01	\$ 12,899.90	\$ 10,600.00
556204	Gasoline	\$ 4,938.11	\$ 3,729.42	\$ 3,500.00
556207	Motor Oil	\$ 6,121.15	\$ 4,779.43	\$ 7,400.00
558700	Exis Lease	\$ 6,058.76	\$ 6,058.76	\$ 6,100.00
34064	Subtotal Fleet Management	\$ 548,425.50	\$ 529,597.82	\$ 543,645.00
35000	Carpenter Shop			
501002	Sal-NonCl	\$ 85,387.67	\$ 82,972.62	\$ 88,155.13
501021	OT-NonCl	\$ 1,656.21	\$ 1,611.11	\$ 1,800.00
501099	Sal-StepIn	\$ -	\$ -	\$ -
502010	FICA	\$ 6,410.30	\$ 6,304.16	\$ 6,881.57
502020	H. Ins.	\$ 18,376.94	\$ 18,775.47	\$ 18,966.68
502030	Life ins	\$ 68.58	\$ 72.00	\$ 82.80
502040	Ret-Emp	\$ 7,324.06	\$ 7,674.30	\$ 6,818.60
502070	Work Comp	\$ 3,175.00	\$ 4,293.55	\$ 4,584.22
502082	Unif Clean	\$ 1,164.26	\$ 1,215.79	\$ 1,356.00
502083	Unif Pur	\$ 193.96	\$ 130.55	\$ 200.00
534302	Equip	\$ 575.72	\$ 984.02	\$ 1,000.00
534308	Vehicles	\$ -	\$ -	\$ 1,000.00
546006	Operating	\$ 12,645.79	\$ 11,283.14	\$ 15,000.00
546009	Sm Tools	\$ 1,948.68	\$ 1,650.47	\$ 2,000.00
546012	Equip Main	\$ 690.55	\$ 1,667.92	\$ 950.00
555503	Travel	\$ -	\$ 22.00	\$ -
556201	Electricit	\$ 4,167.67	\$ 4,360.31	\$ 4,500.00
556204	Gasoline	\$ 5,273.61	\$ 4,105.77	\$ 3,500.00
556900	Misc	\$ -	\$ 50.00	\$ 500.00
558600	New Lease	\$ -	\$ 5,389.71	\$ -
558700	Exis Lease	\$ -	\$ -	\$ 5,500.00
577025	Vehicles	\$ -	\$ 18,948.00	\$ -
35000	Subtotal Carpenter Shop	\$ 149,059.00	\$ 171,510.89	\$ 162,795.00
40000	Zoo			
501001	Sal-Clercl	\$ 31,579.58	\$ 31,815.43	\$ 33,049.08
501002	Sal-NonCl	\$ 343,300.60	\$ 397,201.43	\$ 403,083.19
501005	Sal-Season	\$ 8,159.34	\$ 5,556.53	\$ 12,159.00
501007	Sal-Unifor	\$ 1,800.00	\$ 2,400.00	\$ 3,000.00
501010	FT Zoo	\$ -	\$ -	\$ 106,425.36
501011	PT Zoo	\$ -	\$ -	\$ 37,420.54
501021	OT-NonCl	\$ 463.52	\$ 99.74	\$ 3,500.00
501099	Sal-StepIn	\$ -	\$ -	\$ -
502010	FICA	\$ 28,383.84	\$ 32,144.51	\$ 45,795.74
502020	H. Ins.	\$ 72,136.45	\$ 77,612.82	\$ 102,427.09
502030	Life ins	\$ 239.32	\$ 286.00	\$ 382.80
502035	Blood Bk	\$ 11.42	\$ 15.00	\$ 15.00
502040	Ret-Emp	\$ 31,946.16	\$ 39,489.68	\$ 45,376.70
502070	Work Comp	\$ 17,077.00	\$ 20,316.91	\$ 21,086.50
502083	Unif Pur	\$ 1,075.17	\$ 1,781.84	\$ 2,000.00
513020	Eng/Arch	\$ -	\$ -	\$ -

Salisbury Expenses

		Actual FY 08	Actual FY 09	Adopted FY 10
513040	Medical	\$ 1,166.00	\$ -	\$ -
513041	Vet.	\$ 4,000.00	\$ 11,627.06	\$ 10,000.00
523601	Pest Con	\$ 1,218.00	\$ 872.00	\$ 3,000.00
523602	Tree Trim	\$ 1,554.00	\$ 3,875.00	\$ 2,000.00
523607	Alarm Sys	\$ 2,484.33	\$ 2,772.00	\$ 4,000.00
523608	Security	\$ 37,559.00	\$ 34,758.00	\$ 39,000.00
534301	Bldgs	\$ 26,921.06	\$ 28,547.42	\$ 20,500.00
534302	Equip	\$ 11,278.34	\$ 4,033.42	\$ 4,000.00
534308	Vehicles	\$ -	\$ -	\$ 3,000.00
534311	Land/Grds	\$ 7,176.78	\$ 9,099.24	\$ 10,000.00
546001	Office	\$ 5,325.75	\$ 3,871.61	\$ 6,600.00
546002	Janitorial	\$ 12,678.18	\$ 12,423.18	\$ 18,000.00
546006	Operating	\$ 9,414.90	\$ 9,860.68	\$ 8,500.00
546010	An Suppl	\$ 78,405.40	\$ 69,072.00	\$ 75,000.00
546011	Computer	\$ -	\$ 1,999.96	\$ -
546012	Equip Main	\$ 15,027.42	\$ 10,742.67	\$ 7,500.00
554404	Copiers	\$ 2,210.40	\$ 2,210.40	\$ 2,400.00
555010	Liab Ins	\$ 14,695.57	\$ 1,966.00	\$ 2,950.00
555401	Telephone	\$ 4,759.12	\$ 3,979.04	\$ 5,000.00
555501	Advertisin	\$ 1,977.36	\$ -	\$ -
555502	Printing	\$ 2,998.92	\$ 1,437.85	\$ 3,000.00
555503	Travel	\$ 6,864.42	\$ 2,357.92	\$ 2,700.00
555504	Training	\$ 2,837.00	\$ 2,386.40	\$ 2,700.00
556201	Electricit	\$ 32,709.75	\$ 34,790.43	\$ 34,000.00
556204	Gasoline	\$ 5,704.58	\$ 3,651.73	\$ 4,250.00
556205	Prop Gas	\$ 1,554.74	\$ 846.63	\$ 1,100.00
556700	Dues	\$ 3,758.00	\$ 3,735.00	\$ 3,785.00
558700	Exis Lease	\$ 8,767.56	\$ 3,678.67	\$ -
40000	Subtotal Zoo	\$ 839,218.98	\$ 873,314.20	\$ 1,088,706.00
45000	Parks			
501002	Sal-NonCl	\$ 182,080.82	\$ 160,053.62	\$ 184,292.96
502005	Sal-Season	\$ 1,008.00	\$ 8,019.00	\$ 8,000.00
501021	OT-NonCl	\$ 3,351.15	\$ 4,433.92	\$ 7,400.00
501099	Sal-StepIn	\$ -	\$ -	\$ -
502010	FICA	\$ 13,626.80	\$ 12,610.17	\$ 16,401.86
502020	H. Ins.	\$ 45,212.96	\$ 40,469.20	\$ 46,236.18
502030	Life ins	\$ 137.16	\$ 132.00	\$ 165.60
502040	Ret-Emp	\$ 15,583.83	\$ 14,700.26	\$ 16,251.78
502070	Work Comp	\$ 7,260.00	\$ 9,698.79	\$ 9,583.62
502082	Unif Clean	\$ 2,082.40	\$ 1,946.54	\$ 3,500.00
502083	Unif Pur	\$ 250.00	\$ -	\$ 500.00
523601	Pest Con	\$ 12,142.00	\$ 14,538.48	\$ 15,200.00
523602	Tree Trim	\$ 6,660.00	\$ 3,590.00	\$ 15,000.00
523628	Plgrd Main	\$ 2,148.05	\$ 2,795.00	\$ 3,000.00
534301	Bldgs	\$ 240.52	\$ 401.77	\$ 1,000.00
534302	Equip	\$ 4,985.30	\$ 3,683.89	\$ 11,700.00
534304	St/Lots	\$ 6,362.95	\$ 4,439.07	\$ 6,000.00
534308	Vehicles	\$ -	\$ -	\$ 2,500.00
534311	Land/Grds	\$ 27,413.12	\$ 33,448.01	\$ 35,000.00
546004	Chemicals	\$ 12,047.02	\$ 1,922.30	\$ 5,000.00
546006	Operating	\$ 5,984.71	\$ 5,396.18	\$ 7,000.00
546009	Sm Tools	\$ 1,497.89	\$ 795.50	\$ 1,500.00
555503	Travel	\$ -	\$ 248.05	\$ -
555504	Training	\$ 480.00	\$ 590.00	\$ 450.00
556201	Electricit	\$ 13,354.76	\$ 11,797.70	\$ 16,000.00
556204	Gasoline	\$ 13,200.00	\$ 11,064.09	\$ 10,000.00
556900	Misc	\$ 813.55	\$ 580.29	\$ 2,000.00
558600	New Lease	\$ -	\$ 6,467.67	\$ -
558700	Exis lease	\$ 15,593.93	\$ 11,620.42	\$ 12,300.00
577020	Imp Ot Bld	\$ -	\$ 24,000.00	\$ -

Salisbury Expenses

		Actual FY 08	Actual FY 09	Adopted FY 10
577025	Vehicles	\$ -	\$ 32,773.00	\$ -
45000	Subtotal Parks	\$ 393,516.92	\$ 422,214.92	\$ 435,982.00
70101 Debt Service - General Fund				
588103	Princ-2003	\$ 154,057.00	\$ 157,023.00	\$ 163,092.00
588104	Prin04 CDA	\$ 251,200.00	\$ 257,100.00	\$ 262,300.00
588107	Princ FY07	\$ 69,300.00	\$ 69,300.00	\$ 69,300.00
588108	Princ FY08	\$ -	\$ 129,150.00	\$ 147,455.00
588128	Princ-Rive	\$ 23,037.23	\$ 23,037.23	\$ 23,038.00
588129	Princ-John	\$ 3,152.42	\$ 3,306.70	\$ 3,469.00
588130	Princ-Picn	\$ 5,552.00	\$ 5,552.00	\$ 5,552.00
588194	Princ-1994	\$ 405,900.00	\$ 428,450.00	\$ 451,000.00
588195	Princ-1995	\$ 112,320.00	\$ 118,800.00	\$ -
588199	Princ-1999	\$ 165,172.00	\$ 172,502.28	\$ 180,159.00
588203	Int-2003	\$ 78,311.46	\$ 115,445.36	\$ 114,038.00
588204	Int 04 CDA	\$ 110,658.45	\$ 171,372.83	\$ 169,817.00
588207	Int-Bond07	\$ 54,073.66	\$ 54,805.30	\$ 50,271.00
588208	Int FY 08	\$ -	\$ 130,123.31	\$ 154,308.00
588209	Int FY09	\$ -	\$ -	\$ -
588210	Int FY10	\$ -	\$ -	\$ 57,000.00
588229	Int-Johns	\$ 1,071.48	\$ 917.18	\$ 756.00
588294	Int-1994	\$ 155,104.56	\$ 135,215.48	\$ 113,793.00
588295	Int-1995	\$ 8,180.82	\$ 2,791.80	\$ -
588299	Int-1999	\$ 56,245.14	\$ 48,914.34	\$ 41,259.00
70101 Subtotal Debt Service - General Fund		\$ 1,653,336.22	\$ 2,023,806.81	\$ 2,006,607.00
90001 Insurance				
502020	H. Ins.	\$ 40,262.12	\$ 151,992.05	\$ 136,075.00
502060	Unemp Ins	\$ 8,826.75	\$ 14,734.99	\$ 10,000.00
555010	Liab Ins	\$ 160,189.31	\$ 240,474.46	\$ 332,265.00
90001 Subtotal Insurance		\$ 209,278.18	\$ 407,201.50	\$ 478,340.00
90500 Miscellaneous				
502086	Live Near	\$ -	\$ -	\$ 2,000.00
554410	Taxes - AIG	\$ 7,310.43	\$ 3,542.06	\$ 3,600.00
559500	Contingenc	\$ 9,315.00	\$ -	\$ 50,000.00
90500 Subtotal Miscellaneous		\$ 16,625.43	\$ 3,542.06	\$ 55,600.00
91001 Operating Transfers				
599104	Trf-Marina	\$ 58,764.91	\$ 45,709.00	\$ 43,000.00
599105	Trf-Sp Rev	\$ 50,000.00	\$ -	\$ -
599109	Trf-Gen CP	\$ 22,000.00	\$ -	\$ -
599110	Trf-Park	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
599114	Trf-CommDe	\$ 33,385.00	\$ -	\$ 50,947.00
599121	GrMt-PD	\$ -	\$ -	\$ 67,241.00
91001 Subtotal Operating Transfers		\$ 184,149.91	\$ 65,709.00	\$ 181,188.00
91501 Other Financing Uses/Bad Debt				
559802	BD Allow	\$ 4,397.61	\$ -	\$ -
91501 Subtotal Other Financing Uses/Bad Debt		\$ 4,397.61	\$ -	\$ -
General Fund Total				
		\$ 27,497,834.86	\$ 31,583,463.06	\$ 31,981,009.00
General Fund Revenue				
		\$ 29,057,388.78	\$ 31,724,907.74	\$ 31,981,509.00
		\$ 56,555,463.64	\$ 63,309,433.00	\$ 63,963,018.00
31154 Parking Authority				
501001	Sal-Clercl	\$ -	\$ -	\$ 15,733.80
501002	Sal-NonCl	\$ 109,952.73	\$ 110,402.31	\$ 116,540.46
501006	Sal-PT	\$ 51,494.83	\$ 50,996.98	\$ 53,565.11
501007	Sal-Unifor	\$ 275.00	\$ 91.68	\$ 550.00
501021	OT-NonCl	\$ 54.52	\$ -	\$ 1,000.00

Salisbury Expenses

		Actual FY 08	Actual FY 09	Adopted FY 10
501099	Sal-StepIn	\$ -	\$ -	\$ -
502010	FICA	\$ 13,351.80	\$ 13,197.02	\$ 14,335.04
502020	H. ins.	\$ 11,513.08	\$ 11,812.91	\$ 12,295.24
502030	Life ins	\$ 245.46	\$ 97.20	\$ 119.20
502035	Blood Bk	\$ -	\$ -	\$ 5.00
502040	Ret-Emp	\$ 14,007.02	\$ 13,898.99	\$ 14,305.50
502055	Ret-Match	\$ -	\$ -	\$ 1,000.00
502070	Work Comp	\$ 6,093.00	\$ 8,293.18	\$ 6,124.45
502083	Unif Pur	\$ 866.95	\$ 455.37	\$ 1,000.00
502087	Emp Pic	\$ -	\$ 80.00	\$ 80.00
513010	Auditing	\$ 6,443.00	\$ -	\$ 4,320.00
513013	Act GASB45	\$ 115.00	\$ -	\$ -
513020	Eng/Arch	\$ 600.00	\$ -	\$ -
513040	Medical	\$ 104.00	\$ 118.00	\$ -
513050	BANK FEES	\$ 8,920.44	\$ 14,736.15	\$ 13,985.00
513060	Admin	\$ 16,086.72	\$ 15,449.45	\$ -
513099	Other	\$ -	\$ 250.00	\$ -
513301	City Atty	\$ 655.75	\$ 1,952.00	\$ 3,600.00
523607	Alarm Sys	\$ 1,804.00	\$ 1,455.28	\$ 3,000.00
534301	Bldgs	\$ 11,139.35	\$ 50,726.01	\$ 41,893.20
534302	Equip	\$ 20,171.05	\$ 15,449.02	\$ 21,000.00
534304	St/Lots	\$ 5,300.06	\$ 27,500.40	\$ 45,000.00
534308	Vehicles	\$ 2,912.21	\$ 155.71	\$ 1,300.00
534500	Main Cont	\$ -	\$ -	\$ 856.00
546001	Office	\$ 11,228.07	\$ 3,311.42	\$ 15,000.00
546008	Postage	\$ -	\$ 146.43	\$ 200.00
546011	Computer	\$ -	\$ -	\$ -
546012	Equip Main	\$ 5,372.29	\$ -	\$ -
546029	Comp Soft	\$ -	\$ -	\$ 5,400.00
554406	GIS	\$ 911.79	\$ 1,700.00	\$ 6,500.00
555010	Liab ins	\$ 5,101.52	\$ 5,685.00	\$ 8,061.00
555401	Telephone	\$ 701.91	\$ 650.41	\$ 800.00
555402	Cell Phone	\$ 1,408.15	\$ 1,175.83	\$ 1,771.00
555403	Pages	\$ 119.40	\$ 109.45	\$ 150.00
555501	Advertisin	\$ 1,860.88	\$ 1,450.54	\$ 2,060.00
555503	Travel	\$ 999.44	\$ 1,544.30	\$ 3,240.00
555504	Training	\$ 540.00	\$ 655.00	\$ 927.00
555505	Xeroxing	\$ -	\$ 21.44	\$ -
556201	Electricit	\$ 57,394.92	\$ 75,318.89	\$ 60,000.00
556204	Gasoline	\$ 5,564.81	\$ 3,405.98	\$ 4,692.00
556206	Water/Sew	\$ 185.28	\$ 158.01	\$ 430.00
556600	Pub	\$ -	\$ -	\$ 100.00
556700	Dues	\$ 520.00	\$ 520.00	\$ 700.00
556911	ParkSurvey	\$ 13,240.00	\$ -	\$ -
577015	Bldgs	\$ -	\$ 130,515.00	\$ 239,000.00
577020	Imp Ot Bld	\$ 1,600.00	\$ -	\$ -
577025	Vehicles	\$ 33,173.00	\$ -	\$ -
577030	Equip	\$ -	\$ 33,267.00	\$ -
577036	Comp Soft	\$ 19,239.52	\$ -	\$ -
31154	Subtotal Parking Authority	\$ 441,266.95	\$ 596,752.36	\$ 720,639.00
70154	Debt Ser-Parking Authority			
588101	Princ-2001	\$ 49,100.00	\$ 52,100.00	\$ 53,400.00
588201	Int-2001	\$ 44,155.60	\$ 42,191.60	\$ 40,108.00
70154	Subtotal Debt Ser-Parking Authority	\$ 93,255.60	\$ 94,291.60	\$ 93,508.00
	Total Parking Authority	\$ 534,522.55	\$ 691,043.96	\$ 814,147.00
	Parking Authority Fund Revenue	\$ 653,539.63	\$ 790,503.34	\$ 814,147.00
		\$ 1,188,062.18	\$ 1,481,547.30	\$ 1,628,294.00
70102	Debt Ser - Water			

Salisbury Expenses

		Actual FY 08	Actual FY 09	Adopted FY 10
588103	Princ-2003	\$ -	\$ 42,154.00	\$ 43,783.00
588107	Princ FY07	\$ -	\$ 56,975.00	\$ 56,925.00
588108	Princ FY08	\$ -	\$ 20,850.00	\$ 21,545.00
588194	Princ-1994	\$ -	\$ 25,650.00	\$ 27,000.00
588195	Princ-1995	\$ -	\$ 62,150.00	\$ -
588199	Princ-1999	\$ -	\$ 70,113.84	\$ 73,226.00
588203	Int-2003	\$ 21,023.99	\$ 28,575.37	\$ 30,614.00
588207	Int-Bond07	\$ 44,417.82	\$ 43,626.00	\$ 41,294.00
588208	Int FY 08	\$ -	\$ 21,007.30	\$ 20,069.00
588209	Int FY09	\$ -	\$ -	\$ -
588210	Int FY10	\$ -	\$ -	\$ 17,700.00
588294	Int-1994	\$ 9,285.64	\$ 8,094.92	\$ 6,813.00
588295	Int-1995	\$ 4,279.84	\$ 1,460.52	\$ -
588299	Int-1999	\$ 22,861.15	\$ 19,881.31	\$ 16,770.00
70102	Subtotal Debt Ser - Water	\$ 101,868.44	\$ 400,538.26	\$ 355,739.00
70107	Debt Ser - Sewer			
588103	Princ-2003	\$ -	\$ 33,723.00	\$ 35,023.00
588107	Princ FY07	\$ -	\$ 120,726.46	\$ 121,275.00
588109	Princ FY09	\$ -	\$ -	\$ 61,000.00
588127	Princ-MDWQ	\$ -	\$ 185,903.26	\$ 195,102.00
588132	Prin-2003W	\$ -	\$ 154,692.15	\$ 155,311.00
588134	Prin-2005W	\$ -	\$ 2,021,764.45	\$ 2,029,852.00
588194	Princ-1994	\$ -	\$ 20,900.00	\$ 22,000.00
588195	Princ-1995	\$ -	\$ 94,050.00	\$ -
588199	Princ-1999	\$ -	\$ 105,170.75	\$ 109,839.00
588203	Int-2003	\$ 16,819.19	\$ 22,199.37	\$ 24,492.00
588207	Int-Bond07	\$ 94,628.14	\$ 91,578.00	\$ 87,974.00
588209	Int FY09	\$ -	\$ -	\$ 133,000.00
588227	Int-MDWQ	\$ 57,545.21	\$ 48,871.59	\$ 39,774.00
588232	Int-2003MD	\$ 18,654.25	\$ 18,037.95	\$ 17,420.00
588234	Int05 MWQA	\$ 205,739.76	\$ 250,408.27	\$ 259,774.00
588294	Int-1994	\$ 7,566.08	\$ 6,595.88	\$ 5,551.00
588295	Int-1995	\$ 6,476.84	\$ 2,210.18	\$ -
588299	Int-1999	\$ 34,291.15	\$ 29,821.93	\$ 25,155.00
70107	Subtotal Debt Ser - Sewer	\$ 441,720.62	\$ 3,206,653.24	\$ 3,322,542.00
81080	Water Engineering			
501002	Sal-NonCl	\$ 264,944.71	\$ 290,705.18	\$ 319,226.23
501099	Sal-StepIn	\$ -	\$ -	\$ -
502010	FICA	\$ 18,581.65	\$ 21,476.26	\$ 24,420.81
502020	H. Ins.	\$ 35,288.38	\$ 40,212.46	\$ 47,256.37
502030	Life ins	\$ 106.57	\$ 123.83	\$ 154.15
502035	Blood Bk	\$ 6.76	\$ 13.50	\$ 13.50
502040	Ret-Emp	\$ 22,184.30	\$ 25,525.88	\$ 24,167.49
502055	Ret-Match	\$ 14,093.08	\$ 13,921.10	\$ 12,857.87
502070	Work Comp	\$ 12,161.00	\$ 15,214.33	\$ 16,618.58
502081	Safety Sh	\$ 42.00	\$ -	\$ 200.00
502083	Unif Pur	\$ -	\$ -	\$ 500.00
502085	Meals	\$ 100.00	\$ -	\$ 100.00
502087	Emp Pic	\$ 1,160.00	\$ 650.75	\$ 680.00
513020	Eng/Arch	\$ 85,930.38	\$ 106,206.44	\$ 452,500.00
513024	Wtr Fac	\$ 32,500.00	\$ -	\$ -
513040	Medical	\$ 2,191.72	\$ 2,708.00	\$ 3,000.00
523607	Alarm Sys	\$ 377.42	\$ 420.00	\$ 420.00
534301	Bldgs	\$ -	\$ -	\$ 4,500.00
534302	Equip	\$ 320.99	\$ 2,403.06	\$ 2,500.00
534304	St/Lots	\$ 17,050.00	\$ -	\$ -
534308	Vehicles	\$ -	\$ -	\$ 11,000.00
534501	Elev Tank	\$ -	\$ 26,469.81	\$ 51,000.00
546001	Office	\$ 4,800.00	\$ 8,434.82	\$ 4,800.00

Salisbury Expenses

		Actual FY 08	Actual FY 09	Adopted FY 10
546007	Engineer	\$ 1,100.24	\$ 673.87	\$ 1,500.00
546008	Postage	\$ 1,212.13	\$ 1,400.89	\$ 1,360.00
546009	Sm Tools	\$ 1,367.41	\$ 1,399.89	\$ 1,500.00
546011	Computer	\$ 700.00	\$ 12,531.57	\$ 1,000.00
546015	Safety	\$ 5,200.00	\$ 4,334.15	\$ 6,000.00
546029	Comp Soft	\$ 1,722.71	\$ 14,612.63	\$ 17,234.00
555401	Telephone	\$ 4,049.17	\$ 3,971.50	\$ 5,000.00
555402	Cell Phone	\$ 5,790.00	\$ 6,263.92	\$ 7,000.00
555403	Pagers	\$ 2,189.00	\$ 1,412.90	\$ 1,800.00
555501	Advertisin	\$ 2,531.49	\$ 3,057.84	\$ 5,000.00
555502	Printing	\$ 408.30	\$ 500.00	\$ 500.00
555503	Travel	\$ 1,465.58	\$ 486.59	\$ 1,350.00
555504	Training	\$ 2,318.00	\$ 3,459.00	\$ 3,150.00
556201	Electricit	\$ 1,224.69	\$ 1,295.92	\$ 1,600.00
556204	Gasoline	\$ 4,800.00	\$ 3,459.28	\$ 3,500.00
556600	Pub	\$ 303.00	\$ 120.38	\$ 500.00
556700	Dues	\$ 1,905.00	\$ 2,039.00	\$ 3,000.00
556900	Misc	\$ 2,412.81	\$ 154.06	\$ 500.00
556999	Budget Adj	\$ -	\$ -	\$ -
577022	WM Constr	\$ -	\$ -	\$ 410,000.00
577030	Equipment	\$ -	\$ -	\$ 293,635.00
577036	Comp Soft	\$ -	\$ -	\$ -
81080	Subtotal Water Engineering	\$ 552,538.49	\$ 615,658.81	\$ 1,741,044.00

81570 Water Billing

501001	Sal-Clercl	\$ 71,030.41	\$ 69,977.45	\$ 81,138.44
501099	Sal-StepIn	\$ -	\$ -	\$ -
502010	FICA	\$ 5,002.09	\$ 4,868.69	\$ 6,207.09
502020	H. Ins.	\$ 13,430.16	\$ 13,657.15	\$ 16,669.38
502030	Life ins	\$ 41.15	\$ 43.20	\$ 54.50
502035	Blood Bk	\$ 0.77	\$ 1.80	\$ 1.00
502040	Ret-Emp	\$ 6,050.58	\$ 6,340.20	\$ 6,167.74
502070	Work Comp	\$ 168.00	\$ 252.72	\$ 310.85
502087	Emp Pic	\$ -	\$ 40.00	\$ 60.00
513013	Act GASB45	\$ 2,070.00	\$ -	\$ -
513050	BANK FEES	\$ 187.86	\$ 301.23	\$ 200.00
513061	Bond Reg	\$ 672.65	\$ -	\$ 3,500.00
513400	Cons Fee	\$ -	\$ -	\$ 6,000.00
513406	Accounting	\$ -	\$ 3,334.75	\$ 3,000.00
534302	Equip	\$ -	\$ 2,848.89	\$ -
534502	Comp Soft	\$ 37,951.33	\$ 38,513.00	\$ 44,750.00
546001	Office	\$ 680.62	\$ 595.88	\$ 3,100.00
546008	Postage	\$ 18,912.80	\$ 18,491.60	\$ 22,000.00
546011	Computer	\$ -	\$ -	\$ 3,600.00
546012	Equip Main	\$ 1,000.00	\$ -	\$ 1,000.00
554404	Copiers	\$ 807.20	\$ 1,000.00	\$ 1,000.00
555401	Telephone	\$ 191.56	\$ -	\$ 525.00
555501	Advertisin	\$ 436.41	\$ -	\$ 500.00
555502	Printing	\$ 1,050.00	\$ 1,901.54	\$ 2,000.00
555503	Travel	\$ 90.90	\$ 1,692.62	\$ 2,700.00
555504	Training	\$ 1,167.00	\$ 1,547.50	\$ 2,700.00
556600	Pub	\$ -	\$ 123.43	\$ 350.00
556700	Dues	\$ -	\$ 80.00	\$ -
556917	Hardship	\$ 4,789.32	\$ 4,045.96	\$ 10,000.00
558700	Exis Lease	\$ 680.34	\$ -	\$ -
577036	Comp Soft	\$ -	\$ -	\$ -
81570	Subtotal Water Billing	\$ 166,411.15	\$ 169,657.61	\$ 217,534.00

82075 Water Treatment

501001	Sal-Clercl	\$ 24,500.86	\$ 23,133.26	\$ 25,217.05
501002	Sal-NonCl	\$ 365,930.76	\$ 395,974.52	\$ 431,899.12

Salisbury Expenses

		Actual FY 08	Actual FY 09	Adopted FY 10
501007	Sa-Unifor	\$ 2,000.00	\$ 2,200.00	\$ 2,400.00
501009	Sal-Meals	\$ 294.04	\$ 131.23	\$ 350.00
501015	Night Diff	\$ 2,399.86	\$ 2,391.32	\$ 2,600.00
501020	OT-Clericl	\$ 22.46	\$ -	\$ 200.00
501021	OT-NonCl	\$ 28,187.15	\$ 22,379.16	\$ 25,000.00
501099	Sal-Stepin	\$ -	\$ -	\$ -
502010	FICA	\$ 32,153.39	\$ 33,294.45	\$ 37,306.46
502020	H. Ins.	\$ 63,350.92	\$ 67,173.42	\$ 71,489.52
502030	Life ins	\$ 212.74	\$ 252.00	\$ 303.60
502035	Blood Bk	\$ 13.56	\$ 20.00	\$ 15.00
502040	Ret-Emp	\$ 32,878.91	\$ 38,201.20	\$ 36,941.69
502070	Work Comp	\$ 16,299.00	\$ 22,997.27	\$ 22,471.56
502081	Safety Sh	\$ 231.10	\$ 297.54	\$ 550.00
502083	Unif Pur	\$ 5,935.55	\$ 4,269.57	\$ 6,000.00
513022	Wtr Sys	\$ 4,653.00	\$ -	\$ -
523600	Skilled Se	\$ 81,777.06	\$ 148,806.82	\$ 76,800.00
523601	Pest Con	\$ 838.00	\$ 708.00	\$ 1,000.00
523609	Outsde Lab	\$ 41,264.00	\$ 37,493.15	\$ 64,380.00
523615	Temp Manpw	\$ 7,858.81	\$ -	\$ -
523630	Jan Serv	\$ -	\$ 9,120.00	\$ -
534301	Bldgs	\$ 3,981.82	\$ 26,855.82	\$ 14,000.00
534302	Equip	\$ 26,733.19	\$ 17,208.73	\$ 25,100.00
534308	Vehicles	\$ -	\$ -	\$ 3,000.00
534311	Land/Grds	\$ 7,435.00	\$ 2,415.26	\$ 3,000.00
546001	Office	\$ 6,020.97	\$ 6,245.24	\$ 5,500.00
546004	Chemicals	\$ 222,749.44	\$ 412,890.49	\$ 458,265.00
546006	Operating	\$ 2,494.56	\$ 1,982.31	\$ 2,000.00
546008	Postage	\$ 6,745.65	\$ 5,824.47	\$ 6,000.00
546009	Sm Tools	\$ 598.79	\$ 561.24	\$ 600.00
546011	Computer	\$ 3,079.81	\$ 1,217.58	\$ 4,400.00
546012	Equip Main	\$ 7,998.63	\$ 15,228.94	\$ 44,200.00
546016	Medical	\$ 1,071.18	\$ 1,151.01	\$ 1,200.00
546027	Lad Suppl	\$ 4,344.30	\$ 4,349.47	\$ 4,350.00
554404	Copiers	\$ 2,005.56	\$ 2,100.00	\$ 4,200.00
555501	Advertisin	\$ 2,926.49	\$ 2,341.49	\$ 3,500.00
555502	Printing	\$ 6,812.40	\$ 2,909.80	\$ 4,300.00
555503	Travel	\$ 789.89	\$ 1,315.70	\$ 1,485.00
555504	Training	\$ 8,003.50	\$ 6,049.38	\$ 6,300.00
556201	Electricit	\$ 357,737.70	\$ 341,787.49	\$ 475,000.00
556204	Gasoline	\$ 8,500.00	\$ 7,338.92	\$ 5,000.00
556700	Dues	\$ -	\$ 855.00	\$ 1,000.00
556900	Misc	\$ 100.00	\$ 123.51	\$ 100.00
577015	Bldgs	\$ -	\$ -	\$ 80,000.00
577020	Imp Ot Bld	\$ 0.18	\$ 94,050.00	\$ 430,000.00
577030	Equip	\$ -	\$ -	\$ -
82075	Subtotal Water Treatment	\$ 1,390,930.23	\$ 1,763,644.76	\$ 2,387,424.00

82076 Water Branch

501001	Sal-Clercl	\$ 27,634.90	\$ 27,277.29	\$ 28,335.10
501002	Sal-NonCl	\$ 419,224.17	\$ 417,326.32	\$ 451,717.53
501009	Sal-Meals	\$ -	\$ 46.30	\$ -
501021	OT-NonCl	\$ 38,528.19	\$ 39,843.68	\$ 29,870.00
501099	Sal-StepIn	\$ -	\$ -	\$ -
502010	FICA	\$ 36,237.11	\$ 36,116.32	\$ 39,009.53
502020	H. Ins.	\$ 73,422.48	\$ 79,256.94	\$ 84,875.78
502030	Life ins	\$ 290.60	\$ 307.98	\$ 406.80
502035	Blood Bk	\$ 12.14	\$ 20.00	\$ 10.00
502040	Ret-Emp	\$ 37,960.51	\$ 40,308.98	\$ 38,583.83
502070	Work Comp	\$ 18,470.00	\$ 22,978.81	\$ 23,638.43
502081	Safety Sh	\$ 160.13	\$ 216.89	\$ 300.00
502082	Unif Clean	\$ 5,541.11	\$ 5,141.03	\$ 5,800.00

Salisbury Expenses

		Actual FY 08	Actual FY 09	Adopted FY 10
502083	Unif Pur	\$ 2,060.00	\$ 1,894.26	\$ 2,060.00
502085	Meals	\$ 375.23	\$ -	\$ 250.00
523600	Skilled Se	\$ 570.25	\$ 400.00	\$ 3,000.00
523601	Pest Con	\$ 75.34	\$ 233.47	\$ 988.00
523607	Alarm Sys	\$ 900.00	\$ 900.00	\$ 900.00
523612	Fire Eq	\$ 388.94	\$ 718.18	\$ 850.00
523613	Comp Ser	\$ -	\$ -	\$ -
534301	Bldgs	\$ 1,138.78	\$ 3,386.67	\$ 4,000.00
534302	Equip	\$ 41,526.72	\$ 28,552.18	\$ 19,200.00
534304	St/Lots	\$ 11,976.44	\$ 13,435.75	\$ 15,450.00
534308	Vehicles	\$ 9,085.58	\$ 4,501.93	\$ 6,489.00
534501	Elev Tank	\$ 26,469.81	\$ -	\$ -
534502	Comp Soft	\$ -	\$ 5,516.00	\$ 8,000.00
546001	Office	\$ 3,376.08	\$ 2,178.63	\$ 3,000.00
546002	Janitorial	\$ 1,030.00	\$ 1,030.00	\$ 1,030.00
546004	Chemicals	\$ 3,153.23	\$ 2,119.39	\$ 2,500.00
546006	Operating	\$ (3,835.41)	\$ 4,112.56	\$ 4,120.00
546008	Postage	\$ -	\$ 123.90	\$ 100.00
546009	Sm Tools	\$ 1,524.33	\$ 1,498.20	\$ 1,545.00
546011	Computer	\$ 1,606.22	\$ -	\$ -
546012	Equip Main	\$ 304,239.64	\$ 313,486.93	\$ 210,000.00
546015	Safety Sh	\$ 3,903.40	\$ 3,839.42	\$ 4,000.00
554404	Copiers	\$ 1,972.68	\$ 1,972.68	\$ 1,973.00
555403	Pagers	\$ 2,017.06	\$ 2,112.11	\$ 2,040.00
555503	Travel	\$ 5.00	\$ 1,356.36	\$ 1,890.00
555504	Training	\$ 4,738.00	\$ 4,616.00	\$ 5,391.00
555506	Lndfl Tipp	\$ 1,120.00	\$ 1,000.00	\$ 3,185.00
556204	Gasoline	\$ 23,580.00	\$ 17,440.70	\$ 14,600.00
556205	Prop Gas	\$ -	\$ 95.96	\$ 200.00
577020	Imp Ot Bld	\$ -	\$ -	\$ -
577022	WM Constr	\$ -	\$ 126,987.00	\$ -
577025	Vehicles	\$ -	\$ 18,948.00	\$ 34,000.00
577030	Equip	\$ 3,289.90	\$ 11,233.80	\$ -
82076	Subtotal Water Branch	\$ 1,103,768.56	\$ 1,242,530.62	\$ 1,053,308.00

83000 Water Administration

501001	Sal-Clercl	\$ 34,390.27	\$ 33,945.42	\$ 38,010.97
501002	Sal-NonCl	\$ 74,772.42	\$ 75,020.23	\$ 83,555.65
501099	Sal-StepIn	\$ -	\$ -	\$ -
502010	FICA	\$ 7,857.71	\$ 8,049.43	\$ 9,299.83
502020	H. Ins.	\$ 16,789.33	\$ 17,168.07	\$ 18,010.18
502030	Life ins	\$ 53.37	\$ 57.78	\$ 67.05
502035	Blood Bk	\$ 3.86	\$ 5.40	\$ 5.40
502040	Ret-Emp	\$ 7,741.93	\$ 7,857.58	\$ 9,195.72
502060	Unemp Ins	\$ -	\$ -	\$ 2,000.00
502070	Work Comp	\$ 2,993.00	\$ 3,960.96	\$ 4,490.20
502090	Safety GI	\$ 182.00	\$ 209.00	\$ 250.00
513010	Auditing	\$ 11,538.00	\$ 3,175.00	\$ 8,160.00
513301	City Atty	\$ 1,036.75	\$ 976.00	\$ 1,100.00
513302	Other Atty	\$ 31.64	\$ -	\$ -
513402	Comp Cons	\$ 2,259.81	\$ 8,307.21	\$ 6,000.00
546011	Computer	\$ -	\$ 750.00	\$ -
554403	Mach/Equip	\$ -	\$ -	\$ 6,000.00
555010	Liab Ins	\$ 55,737.83	\$ 66,565.00	\$ 86,145.00
556902	Lieu Tax	\$ 35,000.00	\$ 39,321.00	\$ 39,321.00
556903	W/S Dist	\$ -	\$ -	\$ 420.00
557801	Bldgs	\$ 1,058.60	\$ -	\$ -
557802	Imp Ot Bld	\$ 275,500.52	\$ -	\$ -
557803	Depr-Machi	\$ 78,845.27	\$ -	\$ -
557806	Depr-Other	\$ 234,731.68	\$ -	\$ -
557900	Amort Exp	\$ 6,578.93	\$ -	\$ -

Salisbury Expenses

	Actual FY 08	Actual FY 09	Adopted FY 10
83000 Subtotal Water Administration	\$ 847,102.92	\$ 265,368.08	\$ 312,031.00
84080 Sewer Engineering			
501002 Sal-NonCl	\$ 420,712.19	\$ 448,929.68	\$ 483,338.29
501009 Sal-Meals	\$ 3.80	\$ -	\$ -
501021 OT-NonCl	\$ -	\$ 2,068.08	\$ 2,000.00
501099 Sal-StepIn	\$ -	\$ -	\$ -
502010 FICA	\$ 29,551.02	\$ 33,240.46	\$ 37,128.38
502020 H. Ins.	\$ 65,737.57	\$ 67,093.59	\$ 74,889.46
502030 Life ins	\$ 182.41	\$ 196.13	\$ 235.45
502035 Blood Bk	\$ 8.01	\$ 16.03	\$ 16.03
502040 Ret-Emp	\$ 35,650.88	\$ 39,656.28	\$ 36,752.92
502070 Work Comp	\$ 16,288.00	\$ 23,034.79	\$ 25,155.47
502081 Safety Sh	\$ 87.41	\$ -	\$ 400.00
502083 Unif Pur	\$ 529.29	\$ 1,202.37	\$ 1,250.00
502085 Meals	\$ 81.28	\$ -	\$ 100.00
502087 Emp Pic	\$ 2,000.00	\$ 665.10	\$ 680.00
513020 Eng/Arch	\$ 42,006.45	\$ 2,775.00	\$ 250,000.00
513025 Swr Fac	\$ 32,500.00	\$ -	\$ -
513040 Medical	\$ 4,709.70	\$ 3,605.00	\$ 4,000.00
523600 Skilled Se	\$ -	\$ -	\$ -
534301 Bldgs	\$ -	\$ 1,558.78	\$ 9,500.00
534302 Equip	\$ 982.99	\$ 2,735.02	\$ 1,000.00
534308 Vehicles	\$ -	\$ -	\$ 11,000.00
546001 Office	\$ 9,200.00	\$ 5,240.69	\$ 5,000.00
546002 Janitorial	\$ -	\$ 1,775.00	\$ -
546007 Engineer	\$ 320.75	\$ 360.90	\$ 1,000.00
546008 Postage	\$ 1,174.20	\$ 1,322.96	\$ 1,080.00
546009 Sm Tools	\$ 1,937.97	\$ 2,462.36	\$ 1,500.00
546011 Computer	\$ 552.99	\$ 6,856.77	\$ 1,000.00
546015 Safety Sh	\$ 5,201.00	\$ 4,178.24	\$ 6,000.00
546029 Comp Soft	\$ -	\$ 9,250.00	\$ 17,234.00
554402 Buildings	\$ -	\$ 2,495.00	\$ -
555401 Telephone	\$ 18,351.37	\$ 17,330.91	\$ 19,000.00
555402 Cell Phone	\$ 9,045.05	\$ 7,402.33	\$ 10,000.00
555403 Pagers	\$ 1,860.65	\$ 1,582.05	\$ 2,100.00
555501 Advertisin	\$ 1,306.94	\$ 1,678.25	\$ 3,700.00
555502 Printing	\$ 317.50	\$ 217.40	\$ 500.00
555503 Travel	\$ 2,743.53	\$ 1,937.78	\$ 2,700.00
555504 Training	\$ 2,285.00	\$ 2,907.50	\$ 2,700.00
556201 Electricit	\$ 1,224.72	\$ 1,295.96	\$ 1,600.00
556204 Gasoline	\$ 6,055.00	\$ 4,843.02	\$ 4,500.00
556600 Pub	\$ 852.93	\$ 268.75	\$ 3,200.00
556700 Dues	\$ 483.00	\$ 72.00	\$ 1,000.00
556900 Misc	\$ 1,116.49	\$ 234.67	\$ 500.00
577023 SM Constr	\$ -	\$ -	\$ 600,000.00
577025 Vehicles	\$ -	\$ 24,642.00	\$ 30,000.00
577036 Comp Soft	\$ -	\$ -	\$ -
84080 Subtotal Sewer Engineering	\$ 715,060.09	\$ 725,130.85	\$ 1,651,760.00
85070 Sewer Billing			
501001 Sal-Clercl	\$ 126,276.42	\$ 124,404.31	\$ 137,784.49
501099 Sal-StepIn	\$ -	\$ -	\$ -
502010 FICA	\$ 8,892.64	\$ 8,655.61	\$ 10,540.51
502020 H. Ins.	\$ 23,876.12	\$ 24,279.50	\$ 27,725.24
502030 Life ins	\$ 73.15	\$ 76.80	\$ 93.10
502035 Blood Bk	\$ 1.37	\$ 3.20	\$ 1.00
502040 Ret-Emp	\$ 10,757.03	\$ 11,271.76	\$ 10,461.52
502070 Work Comp	\$ 309.00	\$ 448.47	\$ 526.14
502087 Emp Pic	\$ -	\$ 60.00	\$ 60.00
513050 BANK FEES	\$ 3,521.23	\$ 5,647.51	\$ 3,750.00

Salisbury Expenses

		Actual FY 08	Actual FY 09	Adopted FY 10
513406	Accounting	\$ -	\$ 4,974.75	\$ 3,000.00
534302	Equip	\$ 407.99	\$ 587.50	\$ 1,500.00
546001	Office	\$ 935.87	\$ 949.63	\$ 2,150.00
546011	Computer	\$ -	\$ -	\$ -
554404	Copiers	\$ 483.34	\$ 313.60	\$ 1,000.00
555401	Telephone	\$ 2,689.88	\$ 2,539.51	\$ 3,625.00
555502	Printing	\$ 2,200.00	\$ 2,300.00	\$ 2,300.00
556917	Hardship	\$ 9,073.45	\$ 8,121.61	\$ 15,000.00
558700	Exis Lease	\$ (2,977.21)	\$ -	\$ -
85070	Subtotal Sewer Billing	\$ 186,520.28	\$ 194,633.76	\$ 219,517.00

86083 Wastewater Treatment Plant

501001	Sal-Clercl	\$ 26,639.13	\$ 26,742.69	\$ 27,779.55
501002	Sal-NonCl	\$ 879,976.22	\$ 893,517.54	\$ 1,016,555.94
501009	Sal-Meals	\$ 112.35	\$ 234.41	\$ 100.00
501015	Night Diff	\$ 3,935.32	\$ 4,045.61	\$ 6,050.00
501020	OT-Clericl	\$ -	\$ -	\$ 200.00
501021	OT-NonCl	\$ 67,383.52	\$ 75,523.60	\$ 74,000.00
501099	Sal-StepIn	\$ -	\$ -	\$ -
502010	FICA	\$ 71,281.41	\$ 72,939.33	\$ 86,038.44
502020	H. Ins.	\$ 186,875.66	\$ 196,152.93	\$ 253,750.12
502030	Life ins	\$ 560.96	\$ 598.00	\$ 786.00
502035	Blood Bk	\$ 18.56	\$ 30.00	\$ 30.00
502040	Ret-Emp	\$ 78,734.46	\$ 83,220.49	\$ 85,158.63
502070	Work Comp	\$ 39,021.00	\$ 51,805.96	\$ 53,115.67
502082	Unif Clean	\$ 12,264.96	\$ 11,870.59	\$ 13,000.00
502083	Unif Pur	\$ 955.58	\$ 951.63	\$ 1,000.00
513350	Fines	\$ 10,200.00	\$ 1,900.00	\$ 5,000.00
523600	Skilled Se	\$ 47,200.37	\$ 108,663.43	\$ 793,000.00
523604	Ldscpg	\$ 210.00	\$ -	\$ 1,000.00
523607	Alarm Sys	\$ 446.68	\$ -	\$ 1,000.00
523609	Outsde Lab	\$ 31,980.29	\$ 30,709.57	\$ 85,000.00
523612	Fire Eq	\$ -	\$ -	\$ 400.00
523613	Comp Ser	\$ 100.00	\$ -	\$ 300.00
523615	Temp Manpw	\$ 1,592.69	\$ -	\$ -
523623	Diff Maint	\$ -	\$ -	\$ -
523630	Jan Serv	\$ 8,767.92	\$ 5,044.50	\$ 12,000.00
524301	Clean Tank	\$ -	\$ -	\$ 7,000.00
524302	Clean Hazm	\$ 175.00	\$ 1,340.00	\$ 1,500.00
534301	Bldgs	\$ 7,336.54	\$ 5,172.95	\$ 10,000.00
534302	Equip	\$ 119,698.95	\$ 268,014.20	\$ 242,700.00
534308	Vehicles	\$ -	\$ -	\$ 3,000.00
534311	Land/Grds	\$ 35.00	\$ 103.36	\$ 150.00
534504	Lab Equip	\$ 6,388.03	\$ 3,223.00	\$ 7,000.00
546001	Office	\$ 7,464.05	\$ 6,965.31	\$ 6,500.00
546002	Janitorial	\$ 3,237.13	\$ 2,688.18	\$ 2,000.00
546004	Chemicals	\$ 368,524.31	\$ 544,511.97	\$ 597,787.00
546006	Operating	\$ 2,224.71	\$ 873.72	\$ 3,500.00
546008	Postage	\$ 6,437.21	\$ 4,809.88	\$ 6,800.00
546009	Sm Tools	\$ 1,402.19	\$ 2,065.43	\$ 3,000.00
546011	Computer	\$ 4,715.69	\$ 6,411.89	\$ 9,300.00
546012	Equip Main	\$ 27,937.45	\$ 19,527.41	\$ 19,800.00
546015	Safety	\$ 8,299.29	\$ 7,207.46	\$ 11,900.00
546016	Medical	\$ 2,083.35	\$ 1,788.36	\$ 1,850.00
546026	Lab Chem	\$ 9,617.19	\$ 11,130.36	\$ 12,300.00
546027	Lad Suppl	\$ 13,287.56	\$ 8,063.35	\$ 10,400.00
554402	Bldgs	\$ -	\$ -	\$ 9,500.00
554403	Mach/Equip	\$ 18,798.39	\$ 23,469.41	\$ 53,000.00
554404	Copiers	\$ 2,406.91	\$ 2,400.30	\$ 2,500.00
555501	Advertisin	\$ 4,515.96	\$ 3,554.82	\$ 4,000.00
555502	Printing	\$ 126.00	\$ 155.81	\$ 250.00

Salisbury Expenses

		Actual FY 08	Actual FY 09	Adopted FY 10
555503	Travel	\$ 5,056.94	\$ 8,888.41	\$ 3,375.00
555504	Training	\$ 15,345.76	\$ 13,717.90	\$ 15,570.00
555505	Xeroxing	\$ 11.57	\$ -	\$ 100.00
555506	Lndfl Tipp	\$ 5,000.00	\$ 8,126.71	\$ 10,000.00
556201	Electricit	\$ 584,346.94	\$ 766,777.54	\$ 685,000.00
556202	Nat Gas	\$ 12,056.49	\$ 25,895.51	\$ 220,000.00
556203	Oil	\$ 10,102.56	\$ 8,313.34	\$ 11,900.00
556204	Gasoline	\$ 61,983.87	\$ 39,405.80	\$ 59,250.00
556205	Prop Gas	\$ 18,776.32	\$ 100.86	\$ 3,000.00
556600	Pub	\$ 972.65	\$ 866.45	\$ 1,000.00
556700	Dues	\$ 5,972.96	\$ 5,378.17	\$ 6,000.00
556900	Misc	\$ 15.73	\$ 210.00	\$ 550.00
556904	Sludge Gen	\$ 7,049.83	\$ 7,063.70	\$ 8,900.00
556905	Sludge Per	\$ -	\$ -	\$ 1,000.00
558600	New Lease	\$ -	\$ -	\$ -
558700	Exis Lease	\$ 2,651.45	\$ 31,726.39	\$ 70,908.65
577020	Imp Ot Bld	\$ -	\$ 125,095.32	\$ -
577025	Vehicles	\$ -	\$ 69,369.13	\$ 130,000.00
577030	Equip	\$ 836.40	\$ 84,152.00	\$ 180,000.00
86083	Subtotal Wastewater Treatment Plant	\$ 2,813,147.46	\$ 3,682,514.68	\$ 4,947,555.00
86085	Sewer Branch			
501002	Sal-NonCl	\$ 344,514.80	\$ 330,852.81	\$ 368,538.84
501009	Sal-Meals	\$ -	\$ 30.78	\$ -
501021	OT-NonCl	\$ 31,218.00	\$ 23,806.40	\$ 25,510.00
501099	Sal-StepIn	\$ -	\$ -	\$ -
502010	FICA	\$ 27,466.38	\$ 26,304.74	\$ 30,144.74
502020	H. Ins.	\$ 81,541.12	\$ 83,754.43	\$ 89,826.37
502030	Life ins	\$ 268.04	\$ 278.02	\$ 331.20
502035	Blood Bk	\$ 22.14	\$ 25.00	\$ 20.00
502040	Ret-Emp	\$ 29,709.20	\$ 29,909.77	\$ 29,868.90
502070	Work Comp	\$ 13,261.00	\$ 18,454.33	\$ 19,164.44
502081	Safety Sh	\$ 372.47	\$ 210.71	\$ 500.00
502082	Unif Clean	\$ 5,939.96	\$ 5,457.18	\$ 6,078.00
502083	Unif Pur	\$ 3,373.25	\$ 2,660.75	\$ 3,373.25
532600	Skilled Se	\$ 100,440.06	\$ 274,013.09	\$ 111,500.00
523601	Pest Con	\$ 505.42	\$ 412.79	\$ 950.00
523607	Alarm Sys	\$ 170.73	\$ 384.00	\$ 600.00
523613	Comp Ser	\$ -	\$ -	\$ -
523618	haz Mat	\$ -	\$ 85.00	\$ 1,200.00
523619	Septic Tk	\$ 360.00	\$ 420.00	\$ 525.00
523630	Jan Serv	\$ 4,325.22	\$ 4,499.50	\$ 5,090.00
534301	Bldgs	\$ 2,756.70	\$ 2,521.51	\$ 3,000.00
534302	Equip	\$ 10,649.00	\$ 7,910.77	\$ 18,136.00
534304	St/Lots	\$ 3,763.50	\$ 13,395.75	\$ 23,500.00
534308	Vehicles	\$ 19,013.25	\$ 17,965.17	\$ 20,600.00
546001	Office	\$ 5,453.39	\$ 1,868.35	\$ 2,250.00
546002	Janitorial	\$ 3,487.89	\$ 3,458.30	\$ 3,500.00
546004	Chemicals	\$ 6,180.00	\$ 10,166.80	\$ 11,000.00
546006	Operating	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00
546009	Sm Tools	\$ 4,251.79	\$ 1,168.38	\$ 2,000.00
546011	Computer	\$ 3,182.84	\$ -	\$ -
546012	Equip Main	\$ 52,750.07	\$ 30,927.26	\$ 42,700.00
546015	Safety	\$ 4,610.91	\$ 5,328.04	\$ 6,000.00
546016	Medical	\$ 718.24	\$ 1,000.00	\$ 1,000.00
555502	Printing	\$ 824.00	\$ 633.00	\$ 850.00
555503	Travel	\$ -	\$ 2,268.39	\$ 2,070.00
555504	Training	\$ 4,552.90	\$ 4,480.00	\$ 4,860.00
555506	Lndfl Tipp	\$ 2,320.00	\$ 1,540.00	\$ 2,500.00
555508	Miss Util	\$ 3,460.80	\$ 2,452.88	\$ 3,500.00
556201	Electricit	\$ 15,210.94	\$ 13,932.25	\$ 17,900.00

Salisbury Expenses

		Actual FY 08	Actual FY 09	Adopted FY 10
556202	Nat Gas	\$ 10,742.23	\$ 10,944.18	\$ 12,000.00
556204	Gasoline	\$ 23,559.99	\$ 17,440.73	\$ 14,600.00
556700	Dues	\$ 325.00	\$ 308.00	\$ 400.00
556908	Dev Uil O	\$ 78,344.50	\$ -	\$ -
558600	New Lease	\$ -	\$ 17,678.26	\$ -
558700	Exis Lease	\$ -	\$ -	\$ 17,678.26
577025	Vehicles	\$ (1,200.00)	\$ -	\$ -
577030	Equip	\$ -	\$ 14,861.39	\$ -
86085	Subtotal Sewer Branch	\$ 902,945.73	\$ 988,308.71	\$ 907,765.00
86086	Pretreatment Monitoring			
501002	Sal-NonCl	\$ 89,030.01	\$ 82,169.31	\$ 95,148.71
501021	OT-NonCl	\$ -	\$ 426.77	\$ 3,500.00
501099	Sal-StepIn	\$ -	\$ -	\$ -
502010	FICA	\$ 6,759.65	\$ 6,208.92	\$ 7,546.63
502020	H. Ins.	\$ 8,980.48	\$ 15,435.49	\$ 17,599.37
502030	Life ins	\$ 63.72	\$ 62.00	\$ 82.80
502040	Ret-Emp	\$ 7,543.85	\$ 7,485.47	\$ 7,477.57
502070	Work Comp	\$ 3,399.00	\$ 4,755.34	\$ 4,947.92
502081	Safety Sh	\$ 15.58	\$ 13.23	\$ 150.00
502082	Unif Clean	\$ 768.77	\$ 641.18	\$ 940.00
502083	Unif Pur	\$ 273.00	\$ 84.73	\$ 275.00
523609	Outsde Lab	\$ 16,614.80	\$ 6,882.86	\$ 18,000.00
534302	Equip	\$ 2,489.58	\$ 2,239.94	\$ 2,500.00
534308	Vehicles	\$ 11.00	\$ 191.14	\$ 250.00
546001	Office	\$ 896.88	\$ 653.70	\$ 1,000.00
546004	Chemicals	\$ 977.68	\$ -	\$ 250.00
546006	Operating	\$ 3,245.00	\$ 328.38	\$ 4,500.00
546008	Postage	\$ 1,076.51	\$ 892.90	\$ 2,000.00
546011	Computer	\$ 3,991.27	\$ -	\$ -
546012	Equip Main	\$ 9,248.72	\$ 8,505.93	\$ 8,700.00
546029	Comp Soft	\$ 700.00	\$ -	\$ -
554403	Mach/Equip	\$ -	\$ -	\$ 100.00
554404	Copiers	\$ 660.00	\$ 660.00	\$ 1,500.00
555501	Advertisin	\$ 1,325.04	\$ 1,164.09	\$ 1,022.00
555503	Travel	\$ -	\$ -	\$ 630.00
555504	Training	\$ -	\$ -	\$ 720.00
555505	Xeroxing	\$ -	\$ -	\$ 50.00
556204	Gasoline	\$ 2,000.00	\$ 1,720.82	\$ 1,500.00
556600	Pub	\$ 100.00	\$ 93.75	\$ 100.00
86086	Subtotal Pretreatment Monitoring	\$ 160,170.54	\$ 140,615.95	\$ 180,490.00
87000	Sewer Administration			
501001	Sal-Clercl	\$ 41,014.24	\$ 40,357.36	\$ 45,180.63
501002	Sal-NonCl	\$ 88,768.21	\$ 89,190.80	\$ 99,325.48
501099	Sal-StepIn	\$ -	\$ -	\$ -
502010	FICA	\$ 9,341.89	\$ 9,569.88	\$ 11,054.72
502020	H. Ins.	\$ 19,960.75	\$ 20,410.95	\$ 21,412.12
502030	Life ins	\$ 63.23	\$ 68.48	\$ 79.74
502035	Blood Bk	\$ 4.57	\$ 6.42	\$ 6.42
502040	Ret-Emp	\$ 9,204.55	\$ 9,341.59	\$ 10,931.02
502060	Unemp Ins	\$ -	\$ -	\$ 2,000.00
502070	Work Comp	\$ 3,542.00	\$ 4,709.89	\$ 5,338.87
502090	Safety Gl	\$ -	\$ 79.50	\$ -
513010	Auditing	\$ 7,612.00	\$ -	\$ 5,280.00
513301	City Atty	\$ 17,798.65	\$ 31,674.25	\$ 27,500.00
513302	Other Atty	\$ 17,000.00	\$ 15,130.68	\$ 30,000.00
513402	Comp Cons	\$ 3,020.08	\$ 1,430.10	\$ 6,000.00
555010	Liab Ins	\$ 76,976.69	\$ 102,123.00	\$ 90,809.00
556902	Lieu Tax	\$ 100,000.00	\$ 112,346.00	\$ 112,346.00
556903	W/S Dist	\$ 420.48	\$ 420.48	\$ 1,062.00

Salisbury Expenses

		Actual FY 08	Actual FY 09	Adopted FY 10
557801	Bldgs	\$ 450,894.56	\$ -	\$ -
557802	Imp Ot Bld	\$ 261,934.07	\$ -	\$ -
557803	Depr-Machi	\$ 92,303.98	\$ -	\$ -
557806	Depr-Other	\$ 169,627.60	\$ -	\$ -
87000	Subtotal Sewer Administration	\$ 1,369,487.55	\$ 436,859.38	\$ 468,326.00
Total Water & Sewer		\$ 10,751,672.06	\$ 13,832,114.71	\$ 17,765,035.00
Water & Sewer Fund Revenue		\$ 10,800,105.62	\$ 10,009,877.22	\$ 17,765,035.00
		\$ 21,551,777.68	\$ 23,841,991.93	\$ 35,530,070.00
		\$ 21,551,777.68	\$ 23,841,991.93	\$ 35,530,070.00
47000	Marina Fund	\$ -	\$ -	\$ -
501006	Sal-Pt	\$ -	\$ 2,827.50	\$ 27,040.00
502010	FICA	\$ -	\$ 216.32	\$ 2,068.56
502030	Life ins	\$ -	\$ 4.00	\$ -
502040	Ret-Emp	\$ -	\$ -	\$ 2,363.30
502070	Work Comp	\$ -	\$ -	\$ 1,216.80
502083	Unif Pur	\$ -	\$ -	\$ 200.00
513050	BANK FEES	\$ -	\$ -	\$ 800.00
513064	Mgmt Fees	\$ -	\$ 5,867.18	\$ -
513414	Oper Defic	\$ 42,000.00	\$ 38,000.00	\$ -
534301	Bldgs	\$ 7,040.14	\$ 1,715.01	\$ 6,500.00
534302	Equip	\$ -	\$ -	\$ 6,500.00
546001	Office	\$ -	\$ -	\$ 73.00
546002	Janitorial	\$ -	\$ -	\$ 2,000.00
546006	Operating	\$ -	\$ 3,799.04	\$ 5,252.00
546008	Postage	\$ -	\$ -	\$ 150.00
546012	Equip Main	\$ 300.00	\$ 6,736.57	\$ 1,200.00
555010	Liab Ins	\$ 7,793.98	\$ 3,139.00	\$ 3,548.00
555401	Telephone	\$ (369.21)	\$ 227.12	\$ 600.00
555504	Advertisin	\$ -	\$ -	\$ 3,500.00
555502	Printing	\$ -	\$ -	\$ 2,000.00
556201	Electricit	\$ -	\$ 6,317.61	\$ 24,000.00
556204	Gasoline	\$ -	\$ 34.35	\$ 8,600.00
556900	Misc	\$ 2,000.00	\$ 307.95	\$ 50.34
557801	Bldgs	\$ 13,732.51	\$ -	\$ -
557802	Imp Ot Bld	\$ 91,696.58	\$ -	\$ -
47000	Subtotal Marina Fund	\$ 164,194.00	\$ 69,191.65	\$ 97,662.00
Marina Fund Revenue		\$ 58,764.91	\$ 70,527.72	\$ 97,662.00
		\$ 222,958.91	\$ 139,719.37	\$ 195,324.00
		\$ 222,958.91	\$ 139,719.37	\$ 195,324.00
		\$ -	\$ -	\$ -
60700	Septage Treatment			
502070	Work Comp	\$ (75.00)	\$ -	\$ -
546004	Chemicals	\$ 2,794.51	\$ -	\$ -
555010	Liab Ins	\$ 2,175.31	\$ -	\$ -
556201	Electricit	\$ 9,917.97	\$ -	\$ -
60700	Subtotal Septage Treatment	\$ 14,812.79	\$ -	\$ -
Septage Fund Revenue		\$ 14,812.79	\$ -	\$ -
		\$ 29,625.58	\$ -	\$ -
		\$ 29,625.58	\$ -	\$ -
		\$ -	\$ -	\$ -
Total - All Funds		\$ 38,963,036.26	\$ 46,175,813.38	\$ 50,657,853.00
All Funds Revenue		\$ 40,584,851.73	\$ 42,596,878.22	\$ 50,658,853.00
		\$ 79,547,887.99	\$ 88,772,691.60	\$ 101,316,706.00
		\$ 79,547,887.99	\$ 88,772,691.60	\$ 101,316,706.00
		\$ -	\$ -	\$ -

Fruitland Expenses

	FY 08	FY 09	FY 10
A Legal Department			
1 Retainer	\$ 25,500	\$ 24,000	\$ 24,000
2 Operating Expenses	\$ 43,600	\$ 33,700	\$ 30,700
3 Capital Outlay	-	\$ 12,000	-
Subtotal Legal Department	<u>\$ 69,100</u>	<u>\$ 69,700</u>	<u>\$ 54,700</u>
B Council & Administration			
1 Salaries/Benefits	\$ 254,600	\$ 234,610	\$ 216,180
2 Operating Expenses	\$ 30,900	\$ 28,200	\$ 23,800
3 Capital Outlay	\$ 10,000	\$ 10,000	\$ 10,000
Subtotal Council & Administration	<u>\$ 295,500</u>	<u>\$ 272,810</u>	<u>\$ 249,980</u>
C Elections & Registration			
1 Operating Expenses	-	\$ 2,000	-
Subtotal Elections & Registration	<u>\$ -</u>	<u>\$ 2,000</u>	<u>\$ -</u>
D Finance Department			
1 Salaries/Benefits	\$ 78,950	\$ 114,300	\$ 110,920
2 Operating Expenses	\$ 74,550	\$ 76,450	\$ 60,600
3 Capital Outlay	\$ 35,000	\$ 10,000	-
Subtotal Finance Department	<u>\$ 188,500</u>	<u>\$ 200,750</u>	<u>\$ 171,520</u>
E General Services			
1 Salaries/Benefits	\$ 7,200	\$ 7,040	\$ 7,020
2 Operating Expenses	\$ 88,000	\$ 86,500	\$ 65,750
3 Capital Outlay	-	-	-
Subtotal General Services	<u>\$ 95,200</u>	<u>\$ 93,540</u>	<u>\$ 72,770</u>
F Planning & Zoning			
1 Operating Expenses	\$ 1,000	\$ 1,000	\$ 1,000
2 Capital Outlay	-	\$ 25,000	-
Subtotal Planning & Zoning	<u>\$ 1,000</u>	<u>\$ 26,000</u>	<u>\$ 1,000</u>
G Municipal Buildings			
1 Operating Expenses	\$ 9,000	\$ 6,000	\$ 5,000
2 Capital Outlay	\$ 2,750,000	\$ 3,300,000	\$ 2,200,000
Subtotal Municipal Buildings	<u>\$ 2,759,000</u>	<u>\$ 3,306,000</u>	<u>\$ 2,205,000</u>
H Police Department			
1 Salaries/Benefits	\$ 1,328,200	\$ 1,311,380	\$ 1,067,110
2 Operating Expenses	\$ 193,300	\$ 212,800	\$ 189,500
3 Capital Outlay	\$ 71,000	\$ 161,700	\$ 79,000
Subtotal Police Department	<u>\$ 1,592,500</u>	<u>\$ 1,685,880</u>	<u>\$ 1,335,610</u>
I Volunteer Fire Dept			
1 Operating Expenses	\$ 25,000	\$ 25,000	\$ 25,000
Subtotal Volunteer Fire Dept	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>
J Code Enforcement			
1 Salaries/Benefits	\$ 60,300	\$ 60,070	\$ 57,640
2 Operating Expenses	\$ 8,200	\$ 8,450	\$ 8,400
3 Capital Outlay	-	-	-
Subtotal Code Enforcement	<u>\$ 68,500</u>	<u>\$ 68,520</u>	<u>\$ 66,040</u>

Fruitland Expenses

	FY 08	FY 09	FY 10
K Public Works Dept			
1 Highway Division			
a Salaries/Benefits	\$ 201,700	\$ 200,950	\$ 190,990
b Operating Expenses	\$ 71,700	\$ 65,400	\$ 69,700
c Capital Outlay	\$ 58,600	\$ 30,000	\$ 219,500
Subtotal Public Works Dept	\$ 332,000	\$ 296,350	\$ 480,190
2 Street Lighting	\$ 92,000	\$ 80,000	\$ 75,000
Subtotal Street Lighting	\$ 92,000	\$ 80,000	\$ 75,000
3 Garage Division			
a Salaries/Benefits	\$ 70,800	\$ 69,990	\$ 66,810
b Operating Expenses	\$ 13,800	\$ 13,800	\$ 12,450
c Capital Outlays	\$ 40,000	\$ 40,000	-
Subtotal Garage Division	\$ 124,600	\$ 123,790	\$ 79,260
4 Sanitation Division			
a Salaries/Benefits	\$ 158,300	\$ 157,240	\$ 147,840
b Operating Expenses	\$ 28,500	\$ 26,850	\$ 24,650
c Tipping Fees	\$ 125,000	\$ 132,150	\$ 136,720
d Capital Outlays	-	-	-
Subtotal Sanitation Division	\$ 311,800	\$ 316,240	\$ 309,210
5 Mosquito Control	\$ 4,200	\$ 4,190	\$ 4,070
Subtotal Mosquito Control	\$ 4,200	\$ 4,190	\$ 4,070
Total Public Works Dept	\$ 864,600	\$ 820,570	\$ 947,730
L Fruitland Economic Development			
1 Operating Expenses	\$ 10,000	\$ 10,000	\$ 10,000
Subtotal Fruitland Economic Development	\$ 10,000	\$ 10,000	\$ 10,000
M Debt Retirement			
1 Farmers Home Administration			
1979 Public Facilities	\$ 37,750	\$ 37,740	\$ 37,740
2 Bank Loan			
1997-98 Capital Expenditures	-	-	\$ 2,640
3 Bank Loan			
2001-02 Capital Expenditures	-	\$ 6,900	\$ 11,830
4 Bank Loan			
2004-05 Capital Expenditures	\$ 5,400	\$ 10,900	\$ 10,900
5 Bank Loan			
2005-06 Capital Expenditures	-	\$ 5,100	\$ 55,570
6 Bank Loan			
2006-07 Capital Expenditures	\$ 105,100	\$ 111,820	\$ 76,330
7 Bank Loan			
2007-08 Capital Expenditures	-	\$ 12,850	\$ 123,640
8 Bank Loan			
2008-09 Capital Expenditures	\$ 43,950	\$ 154,920	-
9 Bank Loan/USDA			
2009-10 Capital Expenditures	\$ 116,900	-	-
Subtotal Debt Retirement	\$ 309,100	\$ 340,230	\$ 318,650
N Recreation Commission	\$ 5,000	\$ 5,000	\$ 4,000
O Contingency	\$ 15,000	\$ 15,000	\$ -
Total All Expenditures	\$ 6,298,000	\$ 6,941,000	\$ 5,462,000

Delmar Expenses	Fund 1 Mayor & Commissioners Approved FY 09	Fund 2 Mayor & Council Approved FY 09	Fund 3 Utility Commission Approved FY 09	Fund 1 Mayor & Commissioners Approved FY 10	Fund 2 Mayor & Council Approved FY 10	Fund 3 Utility Commission Approved FY 10
100 Executive						
Salaries and Wages						
6550 Overtime	\$ -	\$ -		\$ 600.00	\$ 400.00	
6720 Salaries/Wages	\$ 106,500.00	\$ 74,100.00		\$ 110,400.00	\$ 76,600.00	
Subtotal Salaries and Wages	\$ 106,500.00	\$ 74,100.00	\$ -	\$ 111,000.00	\$ 77,000.00	
Capital Outlay						
6100 Capital Outlay	\$ 2,100.00	\$ 1,400.00		\$ -	\$ -	
Subtotal Capital Outlay	\$ 2,100.00	\$ 1,400.00	\$ -	\$ -	\$ -	
Personnel Services						
6300 F.I.C.A.	\$ 7,400.00	\$ 4,920.00		\$ 7,690.00	\$ 1,570.00	
6350 Ins.-Health, Dental & Life	\$ 9,200.00	\$ 6,100.00		\$ 11,400.00	\$ 7,600.00	
6351 LGIT Deficit Assessment	\$ -	\$ -		\$ -	\$ -	
6580 Pension Contributions	\$ 3,900.00	\$ 2,600.00		\$ 4,100.00	\$ 2,700.00	
6850 Training/Seminars/Education	\$ 5,100.00	\$ 1,300.00		\$ 5,100.00	\$ 1,300.00	
6890 Uniforms	\$ -	\$ -		\$ -	\$ -	
Subtotal Personnel Services	\$ 25,600.00	\$ 14,920.00	\$ -	\$ 28,290.00	\$ 13,170.00	
Debt Services						
6190 Principal & Interest Payment	\$ -	\$ -		\$ -	\$ -	
Subtotal Debt Services	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses						
6000 Advertising	\$ 1,500.00	\$ 1,500.00		\$ 2,000.00	\$ 1,500.00	
6130 Communications	\$ 1,500.00	\$ 1,000.00		\$ 1,500.00	\$ 1,000.00	
6150 Equipment	\$ -	\$ 600.00		\$ 100.00	\$ 100.00	
6170 Contingency	\$ 2,400.00	\$ 1,600.00		\$ 50,000.00	\$ 2,180.00	
6220 Dues	\$ 2,000.00	\$ 1,500.00		\$ 2,000.00	\$ 1,100.00	
6240 Elections	\$ 200.00	\$ 200.00		\$ 200.00	\$ 200.00	
6340 Fuel	\$ 600.00	\$ 400.00		\$ 1,000.00	\$ 800.00	
6390 Lease (Vehicles)	\$ -	\$ -		\$ -	\$ -	
6640 Postage	\$ 1,000.00	\$ 600.00		\$ 1,000.00	\$ 600.00	
6670 Publications	\$ 200.00	\$ 200.00		\$ 400.00	\$ 300.00	
6820 Supplies/Materials	\$ 3,500.00	\$ 3,000.00		\$ 3,500.00	\$ 3,000.00	
6870 Travel/Meetings	\$ 6,600.00	\$ 1,700.00		\$ 6,600.00	\$ 1,700.00	
6900 Vehicle Maintenance	\$ 500.00	\$ 300.00		\$ 840.00	\$ 560.00	
Subtotal Operating Expenses	\$ 20,000.00	\$ 12,600.00	\$ -	\$ 69,140.00	\$ 13,040.00	
Contracted Services						
6260 Engineering Services	\$ 1,000.00	\$ 1,000.00		\$ 3,000.00	\$ 2,000.00	
6990 Consultation Fees	\$ 10,000.00	\$ -		\$ 12,000.00	\$ 8,000.00	
Subtotal Contracted Services	\$ 11,000.00	\$ 1,000.00	\$ -	\$ 15,000.00	\$ 10,000.00	
Other Expenditures						
6420 Library Donation	\$ 4,700.00	\$ 500.00		\$ 4,700.00	\$ 500.00	
Subtotal Other Expenditures	\$ 4,700.00	\$ 500.00	\$ -	\$ 4,700.00	\$ 500.00	
100 Total Executive	\$ 169,900.00	\$ 104,520.00	\$ -	\$ 228,130.00	\$ 113,710.00	
101 Financial						
Salaries and Wages						
6550 Overtime	\$ -	\$ -		\$ 100.00	\$ 100.00	
6720 Salaries/Wages	\$ 46,200.00	\$ 20,600.00		\$ 46,400.00	\$ 20,600.00	
Subtotal Salaries and Wages	\$ 46,200.00	\$ 20,600.00	\$ -	\$ 46,500.00	\$ 20,700.00	
Capital Outlay						
6100 Capital Outlay	\$ 2,400.00	\$ 200.00		\$ 22,600.00	\$ -	
Subtotal Capital Outlay	\$ 2,400.00	\$ 200.00	\$ -	\$ 22,600.00	\$ -	
Personnel Services						
6300 F.I.C.A.	\$ 3,530.00	\$ 1,570.00		\$ 3,530.00	\$ 1,570.00	
6350 Ins.-Health, Dental & Life	\$ 6,900.00	\$ 3,100.00		\$ 7,000.00	\$ 3,300.00	
6351 LGIT Deficit Assessment	\$ -	\$ -		\$ -	\$ -	
6580 Pension Contributions	\$ 1,900.00	\$ 900.00		\$ 2,600.00	\$ 900.00	
6850 Training/Seminars/Education	\$ 2,100.00	\$ 1,400.00		\$ 400.00	\$ 300.00	
Subtotal Personnel Services	\$ 14,430.00	\$ 6,970.00	\$ -	\$ 13,530.00	\$ 6,070.00	
Operating Expenses						
6000 Advertising	\$ 400.00	\$ 400.00		\$ 400.00	\$ 400.00	
6130 Communications	\$ 2,500.00	\$ 1,900.00		\$ 3,000.00	\$ 2,000.00	
6150 Equip.-Computer/Software	\$ 2,500.00	\$ 1,400.00		\$ 400.00	\$ 300.00	
6160 Maint.-Computer/Software	\$ 5,500.00	\$ 4,000.00		\$ 600.00	\$ 160.00	
6220 Dues	\$ 300.00	\$ 200.00		\$ 400.00	\$ 400.00	
6280 Equip. Maintenance	\$ 1,200.00	\$ 600.00		\$ 600.00	\$ 400.00	
6640 Postage	\$ 3,500.00	\$ 2,500.00		\$ 4,000.00	\$ 3,000.00	

Delmar Expenses		Fund 1 Mayor & Commissioners Approved FY 09	Fund 2 Mayor & Council Approved FY 09	Fund 3 Utility Commission Approved FY 09	Fund 1 Mayor & Commissioners Approved FY 10	Fund 2 Mayor & Council Approved FY 10	Fund 3 Utility Commission Approved FY 10
6670	Publications & Advertisement	\$ 100.00	\$ 80.00		\$ -	\$ -	
6820	Supplies/Materials	\$ 3,000.00	\$ 3,000.00		\$ 3,000.00	\$ 4,000.00	
6870	Travel/Meetings	\$ 600.00	\$ 400.00		\$ 400.00	\$ 300.00	
Subtotal Operating Expenses		\$ 19,600.00	\$ 14,480.00	\$ -	\$ 12,800.00	\$ 10,960.00	
Contracted Services							
6060	Audit	\$ 12,500.00	\$ 7,500.00		\$ 9,150.00	\$ 6,100.00	
6260	Engineering Services	\$ 250.00	\$ 150.00		\$ -	\$ -	
Subtotal Contracted Services		\$ 12,750.00	\$ 7,650.00	\$ -	\$ 9,150.00	\$ 6,100.00	
101 Total Financial		\$ 95,380.00	\$ 49,900.00	\$ -	\$ 104,580.00	\$ 43,830.00	
102 Law							
Operating Expenses							
6000	Advertising	\$ 300.00	\$ 300.00		\$ 500.00	\$ 500.00	
6040	Annexation	\$ 300.00	\$ 300.00		\$ 300.00	\$ 300.00	
6170	Contingency	\$ 75,000.00	\$ 5,000.00		\$ 50,000.00	\$ 10,000.00	
6520	Resolution/Ordinance Prepara	\$ 2,000.00	\$ 1,000.00		\$ 3,000.00	\$ 1,000.00	
Subtotal Operating Expenses		\$ 77,600.00	\$ 6,600.00	\$ -	\$ 53,800.00	\$ 11,800.00	
Contracted Services							
6690	Retainer	\$ 1,500.00	\$ -		\$ 1,500.00	\$ -	
Subtotal Contracted Services		\$ 1,500.00	\$ -	\$ -	\$ 1,500.00	\$ -	
102 Total Law		\$ 79,100.00	\$ 6,600.00	\$ -	\$ 55,300.00	\$ 11,800.00	
103 Planning & Zoning							
Operating Expenses							
6000	Advertising	\$ 300.00	\$ 300.00		\$ 500.00	\$ 500.00	
6140	Comp. P&Z Revision	\$ 5,000.00	\$ 500.00		\$ 2,000.00	\$ 12,500.00	
6170	Contingency	\$ 200.00	\$ 200.00		\$ 200.00	\$ 200.00	
6540	Outside Skilled Services	\$ 100.00	\$ 100.00		\$ 100.00	\$ 100.00	
6660	Public Hearings	\$ 200.00	\$ 200.00		\$ 200.00	\$ 200.00	
Subtotal Operating Expenses		\$ 5,800.00	\$ 1,300.00	\$ -	\$ 3,000.00	\$ 13,500.00	
Contracted Services							
6260	Engineering Services	\$ 1,000.00	\$ 1,000.00		\$ 2,000.00	\$ 2,000.00	
6990	Consultation Fees	\$ 30,000.00			\$ 2,000.00	\$ 20,000.00	
Subtotal Contracted Services		\$ 31,000.00	\$ 1,000.00	\$ -	\$ 4,000.00	\$ 22,000.00	
103 Total Planning & Zoning		\$ 36,800.00	\$ 2,300.00	\$ -	\$ 7,000.00	\$ 35,500.00	
104 Municipal Buildings							
Salaries and Wages							
6550	Overtime	\$ -	\$ -		\$ -	\$ -	
6720	Salaries/Wages	\$ 2,100.00	\$ 2,100.00		\$ 2,200.00	\$ 2,200.00	
Subtotal Salaries and Wages		\$ 2,100.00	\$ 2,100.00	\$ -	\$ 2,200.00	\$ 2,200.00	
Capital Outlay							
6100	Municipal Bldg Renov.-CDBG	\$ -	\$ -		\$ 250,000.00	\$ 200,000.00	Municipal Bldg Im
6940	Municipal Bldg Improvements	\$ -	\$ -		\$ -		
Subtotal Capital Outlay		\$ -	\$ -	\$ -	\$ 250,000.00	\$ 200,000.00	
Personnel Services							
6300	F.I.C.A.	\$ 150.00	\$ 150.00		\$ 160.00	\$ 160.00	
Subtotal Personnel Services		\$ 150.00	\$ 150.00	\$ -	\$ 160.00	\$ 160.00	

Delmar Expenses	Fund 1 Mayor & Commissioners Approved FY 09	Fund 2 Mayor & Council Approved FY 09	Fund 3 Utility Commission Approved FY 09	Fund 1 Mayor & Commissioners Approved FY 10	Fund 2 Mayor & Council Approved FY 10	Fund 3 Utility Commission Approved FY 10
Operating Expenses						
6250 Electric	\$ 4,200.00	\$ 4,200.00		\$ 4,500.00	\$ 4,500.00	
6280 Equip. Maintenance	\$ 300.00	\$ 300.00		\$ 500.00	\$ 500.00	
6480 Natural Gas	\$ 1,500.00	\$ 1,500.00		\$ 1,000.00	\$ 1,000.00	
6650 Property Maintenance	\$ 1,000.00	\$ 1,000.00		\$ 1,500.00	\$ 1,500.00	
6820 Supplies/Materials	\$ 1,000.00	\$ 1,000.00		\$ 1,000.00	\$ 1,000.00	
Subtotal Operating Expenses	\$ 8,000.00	\$ 8,000.00	\$ -	\$ 8,500.00	\$ 8,500.00	
104 Total Municipal Buildings	\$ 10,250.00	\$ 10,250.00	\$ -	\$ 260,860.00	\$ 210,860.00	
105 Police Department & Public SAF						
Salaries and Wages						
6530 O-T Grants	\$ 3,600.00	\$ 2,400.00		\$ 3,600.00	\$ 2,400.00	
6550 Overtime	\$ 23,500.00	\$ 15,700.00		\$ 60,000.00	\$ -	
6720 Salaries/Wages	\$ 376,100.00	\$ 250,800.00		\$ 457,400.00	\$ 305,000.00	
Subtotal Salaries and Wages	\$ 403,200.00	\$ 268,900.00	\$ -	\$ 521,000.00	\$ 307,400.00	
Capital Outlay						
6100 Capital Outlay	\$ 21,000.00	\$ 14,000.00		\$ 35,000.00	\$ 14,000.00	
6110 Capital Outlay-Public Safety	\$ 50,000.00	\$ -		\$ -	\$ -	
6750 SLEAF	\$ -	\$ -		\$ -	\$ -	
Subtotal Capital Outlay	\$ 71,000.00	\$ 14,000.00	\$ -	\$ 35,000.00	\$ 14,000.00	
Personnel Services						
6300 F.I.C.A.	\$ 30,560.00	\$ 30,380.00		\$ 37,740.00	\$ 25,160.00	
6350 Ins.-Health, Dental & Life	\$ 32,200.00	\$ 21,500.00		\$ 50,100.00	\$ 33,400.00	
6351 LGIT Deficit Assessment	\$ -	\$ -		\$ -	\$ -	
6580 Pension Contributions	\$ 16,000.00	\$ 10,700.00		\$ 19,800.00	\$ 13,200.00	
6850 Training/Seminars/Education	\$ 3,840.00	\$ 2,560.00		\$ 5,400.00	\$ 3,600.00	
6890 Uniforms	\$ 11,400.00	\$ 7,600.00		\$ 11,400.00	\$ 7,600.00	
6950 Workman's Comp	\$ 12,840.00	\$ 8,560.00		\$ 15,340.00	\$ 10,200.00	
Subtotal Personnel Services	\$ 106,840.00	\$ 81,300.00	\$ -	\$ 139,780.00	\$ 93,160.00	
Operating Expenses						
6010 Ammunition/Firearms	\$ 2,100.00	\$ 1,400.00		\$ 2,400.00	\$ 1,600.00	
6030 Animal Control	\$ 480.00	\$ 320.00		\$ 360.00	\$ 240.00	
6130 Communications	\$ 18,000.00	\$ 12,000.00		\$ 18,000.00	\$ 12,000.00	
6150 Equip.-Computer/Software	\$ 4,200.00	\$ 2,800.00		\$ 4,200.00	\$ 2,800.00	
6160 Maint.-Computer/Software	\$ 7,800.00	\$ 5,200.00		\$ 7,800.00	\$ 5,200.00	
6170 Contingency	\$ 900.00	\$ 600.00		\$ 900.00	\$ 600.00	
6220 Dues	\$ 360.00	\$ 240.00		\$ 360.00	\$ 240.00	
6250 Electric	\$ 4,200.00	\$ 2,800.00		\$ 4,200.00	\$ 2,800.00	
6280 Equip. Maintenance	\$ 4,200.00	\$ 2,800.00		\$ 4,200.00	\$ 2,800.00	
6290 Equip./Small Tools	\$ 4,200.00	\$ 2,800.00		\$ 4,200.00	\$ 2,800.00	
6310 Fed. Grant Exp.-To Be Reimb.	\$ -	\$ -		\$ -	\$ -	
6340 Fuel	\$ 13,200.00	\$ 8,800.00		\$ 26,400.00	\$ 17,600.00	
6380 K-9 Vet/Supplies/Training	\$ -	\$ -		\$ 3,600.00	\$ 2,400.00	
6390 Lease (Vehicles)	\$ 4,800.00	\$ 3,200.00		\$ 16,000.00	\$ -	
6480 Natural Gas	\$ 600.00	\$ 400.00		\$ 600.00	\$ 400.00	
6610 Physicals/Drug Testing	\$ 60.00	\$ 40.00		\$ 600.00	\$ 400.00	
6640 Postage	\$ 780.00	\$ 520.00		\$ 840.00	\$ 560.00	
6650 Property Maintenance	\$ 9,000.00	\$ 6,000.00		\$ 9,000.00	\$ 6,000.00	
6670 Publications & Advertisement	\$ 1,800.00	\$ 1,200.00		\$ 1,800.00	\$ 1,200.00	
6780 State Grant Exp.-To Be Reimb.	\$ -	\$ -		\$ -	\$ -	
6820 Supplies/Materials	\$ 6,000.00	\$ 4,000.00		\$ 6,000.00	\$ 4,000.00	
6830 Tipping Fee	\$ 360.00	\$ 240.00		\$ 360.00	\$ 240.00	
6840 Towing/Storage	\$ 4,800.00	\$ 3,200.00		\$ 6,000.00	\$ 4,000.00	
6870 Travel/Meetings	\$ 780.00	\$ 520.00		\$ 780.00	\$ 520.00	
6900 Vehicle Maintenance	\$ 12,000.00	\$ 8,000.00		\$ 12,000.00	\$ 8,000.00	
Subtotal Operating Expenses	\$ 100,620.00	\$ 67,080.00	\$ -	\$ 130,600.00	\$ 76,400.00	
Other Expenditures						
6320 Ins.-Fleet	\$ 3,600.00	\$ 2,400.00		\$ 3,600.00	\$ 2,400.00	
6410 Ins.-Liability	\$ 3,000.00	\$ 2,000.00		\$ 3,000.00	\$ 2,000.00	
Subtotal Other Expenditures	\$ 6,600.00	\$ 4,400.00	\$ -	\$ 6,600.00	\$ 4,400.00	
105 Total Police Department & Public SAF	\$ 688,260.00	\$ 435,680.00	\$ -	\$ 832,980.00	\$ 495,360.00	
106 Fire Department-Paramedics						
Salaries and Wages						
6550 Overtime	\$ 55,000.00	\$ 55,000.00		\$ 35,500.00	\$ 35,500.00	
6720 Salaries/Wages	\$ 126,860.00	\$ 126,860.00		\$ 247,850.00	\$ 247,850.00	
Subtotal Salaries and Wages	\$ 181,860.00	\$ 181,860.00	\$ -	\$ 283,350.00	\$ 283,350.00	
Personnel Services						
6300 F.I.C.A.	\$ 13,920.00	\$ 13,920.00		\$ 10,850.00	\$ 10,850.00	

Delmar Expenses		Fund 1 Mayor & Commissioners Approved FY 09	Fund 2 Mayor & Council Approved FY 09	Fund 3 Utility Commission Approved FY 09	Fund 1 Mayor & Commissioners Approved FY 10	Fund 2 Mayor & Council Approved FY 10	Fund 3 Utility Commission Approved FY 10
6350	Ins.-Health, Dental & Life	\$ 7,480.00	\$ 7,480.00		\$ 12,000.00	\$ 12,000.00	
6351	LGIT Deficit Assessment	\$ -	\$ -		\$ -	\$ -	
6580	Pension Contributions	\$ 7,160.00	\$ 7,160.00		\$ 5,600.00	\$ 5,600.00	
6950	Workman's Comp	\$ 18,500.00	\$ 18,500.00		\$ 11,000.00	\$ 11,000.00	
Subtotal Personnel Services		\$ 47,060.00	\$ 47,060.00	\$ -	\$ 39,450.00	\$ 39,450.00	
Operating Expenses							
6000	Advertising	\$ -	\$ -		\$ -	\$ -	
6610	Physicals/Drug Testing	\$ 100.00	\$ 100.00		\$ 100.00	\$ 100.00	
Subtotal Operating Expenses		\$ 100.00	\$ 100.00	\$ -	\$ 100.00	\$ 100.00	
106 Total Fire Department-Paramedics		\$ 229,020.00	\$ 229,020.00	\$ -	\$ 322,900.00	\$ 322,900.00	
107 Sanitation & Waste Removal							
Salaries and Wages							
6550	Overtime	\$ -	\$ -		\$ -	\$ -	
6720	Salaries/Wages	\$ -	\$ -		\$ -	\$ -	
Subtotal Salaries and Wages		\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay							
6100	Capital Outlay	\$ -	\$ -		\$ -	\$ -	
Subtotal Capital Outlay		\$ -	\$ -	\$ -	\$ -	\$ -	
Personnel Services							
6300	F.I.C.A.	\$ -	\$ -		\$ -	\$ -	
6350	Ins.-Health, Dental & Life	\$ -	\$ -		\$ -	\$ -	
6351	LGIT Deficit Assessment	\$ -	\$ -		\$ -	\$ -	
6580	Pension Contributions	\$ -	\$ -		\$ -	\$ -	
6850	Training/Seminars/Education	\$ -	\$ -		\$ -	\$ -	
6890	Uniforms	\$ 750.00	\$ 750.00		\$ -	\$ -	
Subtotal Personnel Services		\$ 750.00	\$ 750.00	\$ -	\$ -	\$ -	
Debt Services							
6190	Princ.-Debt Service	\$ -	\$ -		\$ -	\$ -	
Subtotal Debt Services		\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses							
6130	Communications	\$ 300.00	\$ 200.00		\$ 300.00	\$ 200.00	
6250	Electric	\$ -	\$ -		\$ -	\$ -	
6280	Equip. Maintenance	\$ -	\$ -		\$ -	\$ -	
6290	Equip./Small Tools	\$ 100.00	\$ 200.00		\$ 150.00	\$ 250.00	
6340	Fuel	\$ 1,000.00	\$ 1,000.00		\$ 1,500.00	\$ 1,500.00	
6540	Outside Skilled Services	\$ 144,000.00	\$ 58,000.00		\$ 135,000.00	\$ 53,000.00	
6590	Permits/Fees	\$ -	\$ -		\$ -	\$ -	
6820	Supplies/Materials	\$ 100.00	\$ 200.00		\$ 300.00	\$ 500.00	
6830	Tipping Fee-Household & Comm	\$ 8,000.00	\$ 500.00		\$ 15,000.00	\$ 1,000.00	Tipping Fee
6831	Tipping Fee-Yard Waste	\$ 1,000.00			\$ 1,500.00		
6870	Travel/Meetings	\$ -	\$ -		\$ -	\$ -	
6900	Vehicle Maintenance	\$ 500.00	\$ 1,000.00		\$ 1,000.00	\$ 1,500.00	
Subtotal Operating Expenses		\$ 155,000.00	\$ 61,100.00	\$ -	\$ 154,750.00	\$ 57,950.00	
107 Total Sanitation & Waste Removal		\$ 155,750.00	\$ 61,850.00	\$ -	\$ 154,750.00	\$ 57,950.00	
108 Highways & Streets							
Salaries and Wages							
6550	Overtime	\$ 300.00	\$ 300.00		\$ 300.00	\$ 300.00	
6720	Salaries/Wages	\$ 27,600.00	\$ 27,600.00		\$ 29,100.00	\$ 29,100.00	
Subtotal Salaries and Wages		\$ 27,900.00	\$ 27,900.00	\$ -	\$ 29,400.00	\$ 29,400.00	
Capital Outlay							
6100	Capital Outlay	\$ 736,844.00	\$ 37,000.00		\$ 353,419.00	\$ -	
6400	Legislative Revenue-DE DOT	\$ -	\$ 100,000.00		\$ -	\$ 100,000.00	
6600	Community Legacy	\$ -	\$ 10,000.00		\$ -	\$ -	Pennsylvania Ave
6800					\$ -	\$ -	
6801	Jones Terrace Street Repair	\$ -	\$ -		\$ -	\$ -	
Subtotal Capital Outlay		\$ 736,844.00	\$ 147,000.00	\$ -	\$ 353,419.00	\$ 100,000.00	
Personnel Services							
6300	F.I.C.A.	\$ 2,120.00	\$ 2,120.00		\$ 2,240.00	\$ 2,240.00	
6350	Ins.-Health, Dental & Life	\$ 2,800.00	\$ 2,800.00		\$ 3,500.00	\$ 3,500.00	
6351	LGIT Deficit Assessment	\$ -	\$ -		\$ -	\$ -	
6580	Pension Contributions	\$ 1,200.00	\$ 1,200.00		\$ 1,200.00	\$ 1,200.00	
6850	Training/Seminars/Education	\$ 500.00	\$ -		\$ 1,500.00	\$ 1,500.00	
6890	Uniforms	\$ 2,000.00	\$ -		\$ 2,500.00	\$ 1,500.00	
Subtotal Personnel Services		\$ 8,620.00	\$ 6,120.00	\$ -	\$ 10,940.00	\$ 9,940.00	
Debt Services							

Delmar Expenses

	Fund 1 Mayor & Commissioners Approved FY 09	Fund 2 Mayor & Council Approved FY 09	Fund 3 Utility Commission Approved FY 09	Fund 1 Mayor & Commissioners Approved FY 10	Fund 2 Mayor & Council Approved FY 10	Fund 3 Utility Commission Approved FY 10
6190 Princ.-Debt Service	\$ 2,600.00	\$ 2,600.00		\$ 3,400.00	\$ 3,400.00	
Subtotal Debt Services	\$ 2,600.00	\$ 2,600.00	\$ -	\$ 3,400.00	\$ 3,400.00	
Operating Expenses						
6130 Communications	\$ 2,000.00	\$ 2,000.00		\$ 2,000.00	\$ 2,000.00	
6210 Ditch Tax		\$ 337.00			\$ 500.00	
6250 Electric	\$ 25,000.00	\$ 13,000.00		\$ 30,000.00	\$ 13,000.00	Electric-Street Lig
6270 Equip. Rental	\$ 500.00	\$ 500.00		\$ 1,000.00	\$ 1,000.00	
6280 Equip. Maintenance	\$ 1,000.00	\$ 500.00		\$ 2,000.00	\$ 1,000.00	
6290 Equip./Small Tools	\$ 2,500.00	\$ 1,000.00		\$ 3,000.00	\$ 2,000.00	
6340 Fuel	\$ 3,500.00	\$ 3,500.00		\$ 7,000.00	\$ 7,000.00	
6470 Mosquito Spray	\$ 800.00	\$ 3,000.00		\$ 1,000.00		
6540 Outside Skilled Services	\$ 24,000.00	\$ 4,000.00		\$ 3,500.00	\$ 5,000.00	
6560 Patching Material/Borrow	\$ 19,000.00	\$ 2,000.00		\$ 22,800.00	\$ 4,000.00	
6730 Sidewalk/Curb/Gutter	\$ 27,500.00	\$ 3,000.00		\$ 27,500.00	\$ 2,500.00	
6740 Signs/Poles/Paint	\$ 2,500.00	\$ 1,500.00		\$ 4,500.00	\$ 4,500.00	
6770 Snow/Ice Removal	\$ 2,500.00	\$ 6,000.00		\$ 3,000.00	\$ 3,000.00	
6810 Storm Drainage Maint.	\$ 7,500.00	\$ 600.00		\$ 8,500.00	\$ 7,000.00	
6820 Supplies/Materials	\$ 1,000.00	\$ 500.00		\$ 1,500.00	\$ 1,000.00	
6870 Travel/Meetings	\$ 500.00	\$ 2,500.00		\$ 1,000.00	\$ 1,000.00	
6900 Vehicle Maintenance	\$ 3,000.00	\$ 3,000.00		\$ 3,500.00	\$ 3,500.00	
6930 Weed Killer	\$ 3,000.00			\$ 4,000.00	\$ 4,000.00	
6940 Woods Creek Stream-MDE/WICO	\$ -			\$ -		
Subtotal Operating Expenses	\$ 125,800.00	\$ 46,937.00	\$ -	\$ 125,800.00	\$ 62,000.00	
Contracted Services						
6260 Engineering Services	\$ 2,500.00	\$ 2,500.00		\$ 3,000.00	\$ 3,000.00	
6990 Consultation Fees	\$ -	\$ -		\$ -	\$ -	
Subtotal Contracted Services	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 3,000.00	\$ 3,000.00	
Expenses						
6700 Stub Road, AKA: Access Rd To						\$ -
Subtotal Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
108 Total Highways & Streets	\$ 904,264.00	\$ 233,057.00	\$ -	\$ 525,959.00	\$ 207,740.00	
109 Parks & Recreation Commission						
Capital Outlay						
6100 Capital Outlay-Pavilion	\$ -			\$ -		
Subtotal Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses						
6130 Communications	\$ 400.00			\$ 500.00		
6170 Contingency	\$ -			\$ -		
6250 Electric	\$ 3,200.00			\$ 3,500.00		
6280 Equip. Maintenance	\$ 4,100.00			\$ 2,000.00		
6820 Supplies/Materials	\$ 5,300.00			\$ 5,000.00		
Subtotal Operating Expenses	\$ 13,000.00	\$ -	\$ -	\$ 11,000.00	\$ -	\$ -
109 Total Parks & Recreation Commission	\$ 13,000.00	\$ -	\$ -	\$ 11,000.00	\$ -	\$ -
110 Parks						
Salaries and Wages						
6550 Overtime	\$ 100.00	\$ 100.00		\$ 100.00	\$ 100.00	
6720 Salaries/Wages	\$ 4,900.00	\$ 4,900.00		\$ 8,300.00	\$ 5,000.00	
Subtotal Salaries and Wages	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 8,400.00	\$ 5,100.00	
Capital Outlay						
6100 Capital Outlay	\$ 3,900.00	\$ 3,900.00		\$ -	\$ 9,500.00	
Subtotal Capital Outlay	\$ 3,900.00	\$ 3,900.00	\$ -	\$ -	\$ 9,500.00	
Personnel Services						
6300 F.I.C.A.	\$ 370.00	\$ 370.00		\$ 380.00	\$ 380.00	
6350 Ins.-Health, Dental & Life	\$ 600.00	\$ 600.00		\$ 700.00	\$ 700.00	
6351 LGIT Deficit Assessment	\$ -	\$ -		\$ -	\$ -	
6580 Pension Contributions	\$ 200.00	\$ 200.00		\$ 200.00	\$ 200.00	
6850 Training/Seminars/Education	\$ -	\$ -		\$ -	\$ -	
Subtotal Personnel Services	\$ 1,170.00	\$ 1,170.00	\$ -	\$ 1,280.00	\$ 1,280.00	
Operating Expenses						
6170 Contingency	\$ 1,500.00	\$ 1,500.00		\$ 1,500.00	\$ 1,500.00	Contingency-Holic
6250 Electric	\$ 700.00	\$ 1,000.00		\$ 840.00	\$ 1,200.00	
6270 Equip. Rental	\$ 500.00	\$ 500.00		\$ 500.00	\$ 500.00	
6280 Equip. Maintenance	\$ 1,500.00	\$ 1,500.00		\$ 1,800.00	\$ 1,800.00	
6290 Equip./Small Tools	\$ 1,000.00	\$ 1,000.00		\$ 1,200.00	\$ 1,000.00	
6340 Fuel	\$ 500.00	\$ 500.00		\$ 1,000.00	\$ 1,000.00	
6650 Property Maintenance	\$ 22,500.00	\$ 2,500.00		\$ 20,000.00	\$ 10,000.00	

Delmar Expenses	Fund 1 Mayor & Commissioners Approved FY 09	Fund 2 Mayor & Council Approved FY 09	Fund 3 Utility Commission Approved FY 09	Fund 1 Mayor & Commissioners Approved FY 10	Fund 2 Mayor & Council Approved FY 10	Fund 3 Utility Commission Approved FY 10
6890 Uniforms	\$ 150.00	\$ 150.00		\$ 150.00	\$ 150.00	
Subtotal Operating Expenses	\$ 28,350.00	\$ 8,650.00		\$ 26,990.00	\$ 17,150.00	
110 Total Parks	\$ 38,420.00	\$ 18,720.00		\$ 36,670.00	\$ 33,030.00	
111 Housing & Urban Development						
Salaries and Wages						
6550 Overtime	\$ -	\$ -		\$ -	\$ -	
6720 Salaries/Wages	\$ 17,500.00	\$ -		\$ 18,200.00	\$ -	
Subtotal Salaries and Wages	\$ 17,500.00	\$ -		\$ 18,200.00	\$ -	
Personnel Services						
6300 F.I.C.A.	\$ 1,330.00	\$ -		\$ 1,380.00	\$ -	
6350 Ins.-Health, Dental & Life	\$ 1,700.00	\$ -		\$ 2,200.00	\$ -	
6351 LGIT Deficit Assessment	\$ -	\$ -		\$ -	\$ -	
6580 Pension Contributions	\$ 700.00	\$ -		\$ 800.00	\$ -	
Subtotal Personnel Services	\$ 3,730.00	\$ -		\$ 4,380.00	\$ -	
Operating Expenses						
6000 Advertising	\$ 1,000.00	\$ -		\$ 500.00	\$ 500.00	
6170 Contingency Supplies	\$ -			\$ -		
6870 Travel/Meetings	\$ 100.00			\$ 500.00		
Subtotal Operating Expenses	\$ 1,200.00	\$ -		\$ 1,200.00	\$ 700.00	
111 Total Housing & Urban Development	\$ 22,430.00	\$ -		\$ 23,780.00	\$ 700.00	
112 Community Development						
Capital Outlay						
6100 Capital Outlay	\$ -	\$ -		\$ -	\$ -	
Subtotal Capital Outlay	\$ -	\$ -		\$ -	\$ -	
Debt Services						
6190 Princ.-Debt Service	\$ -	\$ -		\$ -	\$ -	
Subtotal Debt Services	\$ -	\$ -		\$ -	\$ -	
Operating Expenses						
6040 Annexation	\$ -	\$ -		\$ -	\$ -	
6050 Annexation-To Be Reimb	\$ 100,000.00	\$ 20,000.00		\$ 50,000.00	\$ 15,000.00	
6540 Outside Skilled Services	\$ 1,000.00	\$ 1,000.00		\$ 1,000.00	\$ 1,000.00	
Subtotal Operating Expenses	\$ 101,000.00	\$ 21,000.00		\$ 51,000.00	\$ 16,000.00	

Delmar Expenses	Fund 1 Mayor & Commissioners Approved FY 09	Fund 2 Mayor & Council Approved FY 09	Fund 3 Utility Commission Approved FY 09	Fund 1 Mayor & Commissioners Approved FY 10	Fund 2 Mayor & Council Approved FY 10	Fund 3 Utility Commission Approved FY 10
Contracted Services						
6260 Engineering Services	\$ 1,000.00	\$ 1,000.00		\$ 2,000.00	\$ 2,000.00	
6990 Consultation Fees	\$ -	\$ 3,000.00		\$ 1,000.00	\$ 2,000.00	
Subtotal Contracted Services	\$ 1,000.00	\$ 4,000.00	\$ -	\$ 3,000.00	\$ 4,000.00	
112 Total Community Development	\$ 102,000.00	\$ 25,000.00	\$ -	\$ 54,000.00	\$ 20,000.00	
113 Alderman's Court						
Salaries and Wages						
6550 Overtime	\$ -			\$ -		
6720 Salaries/Wages	\$ -			\$ -		
Subtotal Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay						
6100 Capital Outlay	\$ -			\$ -		
Subtotal Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	
Personnel Services						
6300 F.I.C.A.	\$ -			\$ -		
Subtotal Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	
Operating Expenses						
Code Supplement	\$ -			\$ -		
6130 Communications	\$ -			\$ -		
6250 Electric	\$ -			\$ -		
6280 Equip. Maintenance	\$ -			\$ -		
6290 Equip./Small Tools	\$ -			\$ -		
6490 Office Rental	\$ -			\$ -		
6640 Postage	\$ -			\$ -		
6820 Supplies/Materials	\$ -			\$ -		
6870 Travel/Meetings	\$ -			\$ -		
Subtotal Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	
113 Total Alderman's Court	\$ -	\$ -	\$ -	\$ -	\$ -	
114 Miscellaneous						
Capital Outlay						
6860 Transfer to Capital Budget	\$ -			\$ 275,000.00	\$ 275,000.00	
Subtotal Capital Outlay	\$ -	\$ -	\$ -	\$ 275,000.00	\$ 275,000.00	
Personnel Services						
6300 F.I.C.A.	\$ -			\$ -		
6350 Ins.-Health, Dental & Life	\$ -			\$ -		
6570 Pension Admin. Fee	\$ 1,000.00		\$ 1,000.00	\$ 1,500.00	\$ 1,500.00	
6580 Pension Contributions	\$ -			\$ -		
6850 Training/Seminars/Education	\$ -			\$ -		
6880 Unemployment	\$ -			\$ -		
6950 Workman's Comp	\$ 7,500.00		\$ 7,500.00	\$ 7,000.00	\$ 7,000.00	
Subtotal Personnel Services	\$ 8,500.00	\$ 8,500.00	\$ -	\$ 8,500.00	\$ 8,500.00	
Debt Services						
6180 Int.-Debt Service	\$ -			\$ 11,515.00	\$ 11,515.00	
6190 Princ.-Debt Service	\$ -			\$ 8,919.00	\$ 8,919.00	
Subtotal Debt Services	\$ -	\$ -	\$ -	\$ 20,434.00	\$ 20,434.00	
Operating Expenses						
6170 Contingency	\$ 1,000.00		\$ 1,483.00	\$ 1,000.00	\$ 1,000.00	
6610 Physicals/Drug Testing	\$ 400.00		\$ 400.00	\$ 500.00	\$ 500.00	
Subtotal Operating Expenses	\$ 1,400.00	\$ 1,883.00	\$ -	\$ 1,500.00	\$ 1,500.00	
Other Expenditures						
6070 Ins.-Bldg. & Equip.	\$ 2,800.00		\$ 2,800.00	\$ 3,000.00	\$ 3,000.00	
6090 Bonding-Public Officials	\$ 500.00		\$ 500.00	\$ 500.00	\$ 500.00	
6200 Depreciation	\$ -			\$ -		
6320 Ins.-Fleet	\$ 4,000.00		\$ 4,000.00	\$ 4,500.00	\$ 4,500.00	
6410 Ins.-Liability	\$ 12,000.00		\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	
6510 Operating Transfer Out	\$ -			\$ -		
Subtotal Other Expenditures	\$ 19,300.00	\$ 19,300.00	\$ -	\$ 20,000.00	\$ 20,000.00	
114 Total Miscellaneous	\$ 29,200.00	\$ 29,683.00	\$ -	\$ 325,434.00	\$ 325,434.00	
Total Expenditures	\$ 2,573,774	\$ 1,206,580	\$ -	\$ 2,943,343	\$ 1,878,814	

Delmar Expenses	Fund 1 Mayor & Commissioners Approved FY 09	Fund 2 Mayor & Council Approved FY 09	Fund 3 Utility Commission Approved FY 09	Fund 1 Mayor & Commissioners Approved FY 10	Fund 2 Mayor & Council Approved FY 10	Fund 3 Utility Commission Approved FY 10
200 Administration - Sewer Utilities						
Salaries and Wages						
6550 Overtime			\$ -			\$ 100.00
6720 Salaries/Wages			\$ 36,900.00			\$ 36,200.00
Subtotal Salaries and Wages	\$ -	\$ -	\$ 36,900.00			\$ 36,300.00
Capital Outlay						
6100 Capital Outlay			\$ -			\$ -
Subtotal Capital Outlay	\$ -	\$ -	\$ -			\$ -
Personnel Services						
6300 F.I.C.A.			\$ 2,820.00			\$ 2,760.00
6350 Ins.-Health, Dental & Life			\$ 4,300.00			\$ 5,000.00
6351 LGIT Deficit Assessment			\$ -			\$ -
6580 Pension Contributions			\$ 1,500.00			\$ 1,500.00
6850 Training/Seminars/Education			\$ 800.00			\$ 200.00
Subtotal Personnel Services	\$ -	\$ -	\$ 9,420.00			\$ 9,460.00
Operating Expenses						
6000 Advertising			\$ 500.00			\$ 500.00
6130 Communications			\$ 1,200.00			\$ 1,200.00
6150 Equip.-Computer/Software			\$ 3,700.00			\$ 200.00
6160 Maint.-Computer/Software			\$ 2,500.00			\$ 200.00
6170 Contingency			\$ 565.00			\$ -
6220 Dues			\$ 20.00			\$ -
6280 Equip. Maintenance			\$ 800.00			\$ 125.00
6340 Fuel			\$ 250.00			\$ 250.00
6640 Postage			\$ 3,500.00			\$ 4,000.00
6670 Publications & Advertisement			\$ 200.00			\$ -
6820 Supplies/Materials			\$ 2,000.00			\$ 4,000.00
6870 Travel/Meetings			\$ 200.00			\$ 200.00
6900 Vehicle Maintenance			\$ 200.00			\$ -
Subtotal Operating Expenses	\$ -	\$ -	\$ 15,635.00			\$ 10,675.00
Contracted Services						
6060 Audit			\$ 5,200.00			\$ 7,650.00
6260 Engineering Services			\$ 1,000.00			\$ -
Subtotal Contracted Services	\$ -	\$ -	\$ 6,200.00			\$ 7,650.00
200 Total Administration - Sewer Utilities	\$ -	\$ -	\$ 68,155.00			\$ 64,085.00
201 Municipal Buildings - Sewer Utilities						
Salaries and Wages						
6550 Overtime			\$ -			\$ -
6720 Salaries/Wages			\$ 1,000.00			\$ 1,000.00
Subtotal Salaries and Wages	\$ -	\$ -	\$ 1,000.00			\$ 1,000.00
Capital Outlay						
6100 Capital Outlay			\$ -			\$ -
Subtotal Capital Outlay	\$ -	\$ -	\$ -			\$ -
Personnel Services						
6300 F.I.C.A.			\$ 150.00			\$ 70.00
Subtotal Personnel Services	\$ -	\$ -	\$ 150.00			\$ 70.00
Operating Expenses						
6250 Electric			\$ 1,400.00			\$ 1,600.00
6280 Equip. Maintenance			\$ 100.00			\$ 100.00
6480 Natural Gas			\$ 700.00			\$ 400.00
6650 Property Maintenance			\$ 300.00			\$ 400.00
Subtotal Operating Expenses	\$ -	\$ -	\$ 2,500.00			\$ 2,500.00
201 Total Municipal Buildings - Sewer Utilities	\$ -	\$ -	\$ 3,650.00			\$ 3,570.00
202 Waste Water Treatment						
Salaries and Wages						
6550 Overtime			\$ 6,700.00			\$ 10,200.00
6720 Salaries/Wages			\$ 117,200.00			\$ 112,600.00
Subtotal Salaries and Wages	\$ -	\$ -	\$ 123,900.00			\$ 122,800.00
Capital Outlay						
6080 BNR Project (Headworks)			\$ 767,850.00			\$ 2,018,769.00
6090 BNR Project (Construction)			\$ 2,250,000.00			\$ 2,220,800.00
6100 Capital Outlay			\$ -			\$ -
Subtotal Capital Outlay	\$ -	\$ -	\$ 3,017,850.00			\$ 4,239,569.00

Delmar Expenses	Fund 1 Mayor & Commissioners Approved FY 09	Fund 2 Mayor & Council Approved FY 09	Fund 3 Utility Commission Approved FY 09	Fund 1 Mayor & Commissioners Approved FY 10	Fund 2 Mayor & Council Approved FY 10	Fund 3 Utility Commission Approved FY 10
Personnel Services						
6300 F.I.C.A.			\$ 9,470.00			\$ 9,390.00
6350 Ins.-Health, Dental & Life			\$ 14,200.00			\$ 18,400.00
6351 LGIT Deficit Assessment			\$ -			\$ -
6580 Pension Contributions			\$ 5,000.00			\$ 5,000.00
6850 Training/Seminars/Education			\$ 1,500.00			\$ 2,500.00
6890 Uniforms			\$ 3,500.00			\$ 4,000.00
Subtotal Personnel Services	\$ -	\$ -	\$ 33,670.00			\$ 39,290.00
Debt Service						
6790 BNR Project			\$ -			\$ -
Subtotal Debt Service	\$ -	\$ -	\$ -			\$ -
Operating Expenses						
6110 Capital Outlay-Public Safety			\$ 55,000.00			\$ 95,000.00
6130 Communications			\$ 2,600.00			\$ 3,100.00
6150 Equip.-Computer/Software			\$ 3,000.00			\$ 200.00
6160 Maint.-Computer/Software			\$ 300.00			\$ 400.00
6170 Contingency			\$ 500.00			\$ 600.00
6250 Electric			\$ 82,000.00			\$ 130,000.00
6270 Equip. Rental			\$ 300.00			\$ 400.00
6280 Equip. Maintenance			\$ 24,000.00			\$ 25,000.00
6290 Equip./Small Tools			\$ 4,000.00			\$ 2,000.00
6340 Fuel			\$ 4,000.00			\$ 6,000.00
6390 Lab Testing			\$ 3,000.00			\$ 5,000.00
6400 Lease (Vehicles)						\$ -
6540 Outside Skilled Services			\$ 15,000.00			\$ 15,000.00
6590 Permits/Fees			\$ 5,000.00			\$ 7,000.00
6650 Property Maintenance			\$ 3,000.00			\$ 1,500.00
6760 Sludge Removal			\$ 12,000.00			\$ 12,000.00
6820 Supplies/Materials			\$ 1,200.00			\$ 1,300.00
6870 Travel/Meetings			\$ 400.00			\$ 500.00
6900 Vehicle Maintenance			\$ 3,000.00			\$ 2,500.00
Subtotal Operating Expenses	\$ -	\$ -	\$ 218,300.00			\$ 307,500.00
Contracted Services						
6260 Engineering Services			\$ -			\$ -
Subtotal Contracted Services	\$ -	\$ -	\$ -			\$ -
202 Total Waste Water Treatment	\$ -	\$ -	\$ 3,393,720.00			\$ 4,709,159.00
203 Sewage Collection						
Salaries and Wages						
6550 Overtime			\$ 400.00			\$ 400.00
6720 Salaries/Wages			\$ 29,500.00			\$ 29,000.00
Subtotal Salaries and Wages	\$ -	\$ -	\$ 29,900.00			\$ 29,400.00
Capital Outlay						
6100 Capital Outlay			\$ -			\$ -
6360 7th & 8th Street Sewer			\$ -			\$ -
6361 Delaware Avenue			\$ -			\$ -
6362 Holly Oak (Sewer) -Developer			\$ -			\$ -
6363 Thornton Devel. -Sewer			\$ -			\$ -
Subtotal Capital Outlay	\$ -	\$ -	\$ -			\$ -
Personnel Services						
6300 F.I.C.A.			\$ 2,280.00			\$ 2,240.00
6350 Ins.-Health, Dental & Life			\$ 3,200.00			\$ 3,900.00
6351 LGIT Deficit Assessment			\$ -			\$ -
6580 Pension Contributions			\$ 1,200.00			\$ 1,200.00
6850 Training/Seminars/Education			\$ -			\$ -
6890 Uniforms			\$ 1,500.00			\$ 1,500.00
Subtotal Personnel Services	\$ -	\$ -	\$ 8,180.00			\$ 8,840.00
Debt Service						
6190 Vehicles & Machinery			\$ -			\$ -
Subtotal Debt Service	\$ -	\$ -	\$ -			\$ -

Delmar Expenses	Fund 1 Mayor & Commissioners Approved FY 09	Fund 2 Mayor & Council Approved FY 09	Fund 3 Utility Commission Approved FY 09	Fund 1 Mayor & Commissioners Approved FY 10	Fund 2 Mayor & Council Approved FY 10	Fund 3 Utility Commission Approved FY 10
Operating Expenses						
6110 Chemicals/Lab Supplies			\$ 2,500.00			\$ 2,500.00
6130 Communications			\$ 2,500.00			\$ 2,500.00
6170 Contingency			\$ 73,505.00			\$ 10,000.00
6250 Electric			\$ 21,000.00			\$ 25,200.00
6280 Equip. Maintenance			\$ 5,000.00			\$ 2,500.00
6290 Equip./Small Tools			\$ 4,000.00			\$ 1,000.00
6340 Fuel			\$ 2,500.00			\$ 3,500.00
6450 Pump Station Maintenance			\$ 10,000.00			\$ 10,000.00
6460 Manhole Covers			\$ 1,000.00			\$ 1,500.00
6540 Outside Skilled Services			\$ 10,000.00			\$ 10,000.00
6560 Patching Material/Borrow			\$ 2,000.00			\$ 2,500.00
6620 Pipe & Appurt.			\$ 1,000.00			\$ 1,500.00
6630 Pipe Replacement Project(s)			\$ -			\$ -
6820 Supplies/Materials			\$ 1,000.00			\$ 1,500.00
6870 Travel/Meetings			\$ 500.00			\$ 600.00
Subtotal Operating Expenses	\$ -	\$ -	\$ 136,505.00			\$ 74,800.00
Contracted Services						
6260 Engineering Services			\$ -			\$ -
Subtotal Contracted Services	\$ -	\$ -	\$ -			\$ -
203 Total Sewage Collection	\$ -	\$ -	\$ 174,585.00			\$ 113,040.00
204 Community Development - Sewer						
Operating Expenses						
6040 Annexation			\$ -			\$ -
6050 Annexation-To Be Reimb			\$ -			\$ -
Subtotal Operating Expenses	\$ -	\$ -	\$ -			\$ -
Contracted Services						
6260 Engineering Services			\$ 300.00			\$ 1,500.00
Subtotal Contracted Services	\$ -	\$ -	\$ 300.00			\$ 1,500.00
204 Total Community Development - Sewer	\$ -	\$ -	\$ 300.00			\$ 1,500.00
205 Miscellaneous - Sewer Utilities						
Capital Outlay						
6860 Transfer to Capital Budget			\$ -			\$ -
Subtotal Capital Outlay	\$ -	\$ -	\$ -			\$ -
Personnel Services						
6570 Pension Admin. Fee			\$ 1,000.00			\$ 600.00
6880 Unemployment			\$ -			\$ -
6950 Workman's Comp			\$ 7,000.00			\$ 10,000.00
Subtotal Personnel Services	\$ -	\$ -	\$ 8,000.00			\$ 10,600.00
Debt Services						
6190 Principal & Interest Payment			\$ 168,000.00			\$ 175,000.00
Subtotal Debt Services	\$ -	\$ -	\$ 168,000.00			\$ 175,000.00
Operating Expenses						
6170 Contingency			\$ -			\$ -
6175 Bad Debt			\$ -			\$ -
6610 Physicals/Drug Testing			\$ 350.00			\$ 400.00
Subtotal Operating Expenses	\$ -	\$ -	\$ 350.00			\$ 400.00
Other Expenditures						
6070 Ins.-Bldg. & Equip.			\$ 4,000.00			\$ 4,000.00
6080 BRF-Pymt Reimbursed to MD			\$ 65,000.00			\$ 54,000.00
6090 Bonding-Public Officials			\$ 200.00			\$ 200.00
6200 Depreciation			\$ 240,000.00			\$ 75,850.00
6320 Ins.-Fleet			\$ 4,000.00			\$ 3,500.00
6410 Ins.-Liability			\$ 8,500.00			\$ 8,000.00
6510 Operating Transfer Out			\$ -			\$ -
Subtotal Other Expenditures	\$ -	\$ -	\$ 321,700.00			\$ 145,550.00
205 Total Miscellaneous - Sewer Utilities	\$ -	\$ -	\$ 498,050.00			\$ 331,550.00

Delmar Expenses	Fund 1 Mayor & Commissioners Approved FY 09	Fund 2 Mayor & Council Approved FY 09	Fund 3 Utility Commission Approved FY 09	Fund 1 Mayor & Commissioners Approved FY 10	Fund 2 Mayor & Council Approved FY 10	Fund 3 Utility Commission Approved FY 10
300 Administration - Water Utilities						
Salaries and Wages						
6550 Overtime			\$ -			\$ 100.00
6720 Salaries/Wages			\$ 36,900.00			\$ 36,200.00
Subtotal Salaries and Wages	\$ -	\$ -	\$ 36,900.00			\$ 36,300.00
Capital Outlay						
6100 Capital Outlay			\$ -			\$ -
Subtotal Capital Outlay	\$ -	\$ -	\$ -			\$ -
Personnel Services						
6300 F.I.C.A.			\$ 2,820.00			\$ 2,760.00
6350 Ins.-Health, Dental & Life			\$ 4,300.00			\$ 5,000.00
6351 LGIT Deficit Assessment			\$ -			\$ -
6580 Pension Contributions			\$ 1,500.00			\$ 1,500.00
6850 Training/Seminars/Education			\$ 800.00			\$ 200.00
Subtotal Personnel Services	\$ -	\$ -	\$ 9,420.00			\$ 9,460.00
Operating Expenses						
6000 Advertising			\$ 500.00			\$ 500.00
6130 Communications			\$ 1,600.00			\$ 1,200.00
6150 Equip.-Computer/Software			\$ 3,700.00			\$ 200.00
6160 Maint.-Computer/Software			\$ 2,500.00			\$ 200.00
6170 Contingency			\$ 565.00			\$ -
6220 Dues			\$ 600.00			\$ 600.00
6280 Equip. Maintenance			\$ 800.00			\$ 125.00
6340 Fuel			\$ 250.00			\$ 250.00
6640 Postage			\$ 3,500.00			\$ 4,000.00
6670 Publications & Advertisement			\$ 200.00			\$ -
6820 Supplies/Materials			\$ 2,800.00			\$ 4,000.00
6870 Travel/Meetings			\$ 200.00			\$ 200.00
6900 Vehicle Maintenance			\$ 200.00			\$ -
Subtotal Operating Expenses	\$ -	\$ -	\$ 17,415.00			\$ 11,275.00
Contracted Services						
6060 Audit			\$ 5,200.00			\$ 7,650.00
6260 Engineering Services			\$ 1,000.00			\$ -
Subtotal Contracted Services	\$ -	\$ -	\$ 6,200.00			\$ 7,650.00
300 Total Administration - Water Utilities	\$ -	\$ -	\$ 69,935.00			\$ 64,685.00
301 Municipal Buildings - Water Utilities						
Salaries and Wages						
6550 Overtime			\$ -			\$ -
6720 Salaries/Wages			\$ 1,000.00			\$ 1,000.00
Subtotal Salaries and Wages	\$ -	\$ -	\$ 1,000.00			\$ 1,000.00
Capital Outlay						
6100 Capital Outlay			\$ -			\$ -
Subtotal Capital Outlay	\$ -	\$ -	\$ -			\$ -
Personnel Services						
6300 F.I.C.A.			\$ 150.00			\$ 70.00
Subtotal Personnel Services	\$ -	\$ -	\$ 150.00			\$ 70.00
Operating Expenses						
6250 Electric			\$ 2,500.00			\$ 1,600.00
6280 Equip. Maintenance			\$ 100.00			\$ 100.00
6480 Natural Gas			\$ 700.00			\$ 400.00
6650 Property Maintenance			\$ 300.00			\$ -
Subtotal Operating Expenses	\$ -	\$ -	\$ 3,600.00			\$ 2,100.00
301 Total Municipal Buildings - Water Utilities	\$ -	\$ -	\$ 4,750.00			\$ 3,170.00
302 Water Treatment						
Salaries and Wages						
6550 Overtime			\$ 5,600.00			\$ 5,600.00
6720 Salaries/Wages			\$ 67,400.00			\$ 67,400.00
Subtotal Salaries and Wages	\$ -	\$ -	\$ 73,000.00			\$ 73,000.00

Delmar Expenses	Fund 1 Mayor & Commissioners Approved FY 09	Fund 2 Mayor & Council Approved FY 09	Fund 3 Utility Commission Approved FY 09	Fund 1 Mayor & Commissioners Approved FY 10	Fund 2 Mayor & Council Approved FY 10	Fund 3 Utility Commission Approved FY 10
Capital Outlay						
6100 Capital Outlay		\$ -			\$ -	
6370 Int. -WTP Project Loans		\$ -			\$ -	
6910 Water Dist. Project-RDA Grant		\$ -			\$ -	
6920 Water Main Cleaning-Town		\$ -			\$ -	
Subtotal Capital Outlay	\$ -	\$ -	\$ -		\$ -	
Personnel Services						
6300 F.I.C.A.		\$ 5,570.00			\$ 5,570.00	
6350 Ins.-Health, Dental & Life		\$ 7,300.00			\$ 9,500.00	
6351 LGIT Deficit Assessment		\$ -			\$ -	
6580 Pension Contributions		\$ 3,000.00			\$ 3,000.00	
6850 Training/Seminars/Education		\$ -			\$ 5,000.00	
6890 Uniforms		\$ 1,200.00			\$ 1,200.00	
Subtotal Personnel Services	\$ -	\$ -	\$ 17,070.00		\$ 24,270.00	
Operating Expenses						
6110 Capital Outlay-Public Safety		\$ 7,000.00			\$ 8,000.00	
6130 Communications		\$ 3,500.00			\$ 4,200.00	
6170 Contingency		\$ 1,000.00			\$ 1,000.00	
6250 Electric		\$ 4,500.00			\$ 46,000.00	
6280 Equip. Maintenance		\$ 5,000.00			\$ 4,000.00	
6290 Equip./Small Tools		\$ 6,000.00			\$ 2,000.00	
6330 Fluoride		\$ -			\$ -	
6340 Fuel		\$ 3,000.00			\$ 2,000.00	
6390 Lease (Vehicles)		\$ 2,000.00			\$ 2,400.00	
6480 Natural Gas		\$ 9,500.00			\$ 7,000.00	
6540 Outside Skilled Services		\$ 2,500.00			\$ 2,500.00	
6590 Permits/Fees		\$ 1,000.00			\$ 1,000.00	
6650 Property Maintenance		\$ 4,000.00			\$ 2,000.00	
6820 Supplies/Materials		\$ 2,000.00			\$ 2,000.00	
6870 Travel/Meetings		\$ 1,000.00			\$ 1,200.00	
6900 Vehicle Maintenance		\$ 2,500.00			\$ 1,500.00	
6960 WTP Contractor Exp. -To Be Re		\$ -			\$ -	
Subtotal Operating Expenses	\$ -	\$ -	\$ 54,500.00		\$ 86,800.00	
Contracted Services						
6260 Engineering Services		\$ -			\$ -	
Subtotal Contracted Services	\$ -	\$ -	\$ -		\$ -	
302 Total Water Treatment	\$ -	\$ -	\$ 144,570.00		\$ 184,070.00	
303 Water Distribution & Storage						
Salaries and Wages						
6550 Overtime		\$ 400.00			\$ 400.00	
6720 Salaries/Wages		\$ 40,700.00			\$ 40,200.00	
Subtotal Salaries and Wages	\$ -	\$ -	\$ 41,100.00		\$ 40,600.00	
Capital Outlay						
6100 Capital Outlay		\$ -			\$ -	
6360 Delaware Ave. & Bi-State Blvd		\$ -			\$ -	
6361 Additional Well Project		\$ -			\$ -	
6362 Jewell Street Utility Replac		\$ -			\$ -	
6363 Thornton Devel. -Water		\$ -			\$ -	
6800 Water Main Cleaning-CDBG		\$ -			\$ -	
Subtotal Capital Outlay	\$ -	\$ -	\$ -		\$ -	
Personnel Services						
6300 F.I.C.A.		\$ 3,130.00			\$ 3,090.00	
6350 Ins.-Health, Dental & Life		\$ 4,000.00			\$ 5,000.00	
6351 LGIT Deficit Assessment		\$ -			\$ -	
6580 Pension Contributions		\$ 1,700.00			\$ 1,700.00	
6890 Uniforms		\$ 1,500.00			\$ 3,000.00	
Subtotal Personnel Services	\$ -	\$ -	\$ 10,330.00		\$ 12,790.00	
Debt Services						
6190 Vehicles & Machinery		\$ -			\$ -	
Subtotal Debt Services	\$ -	\$ -	\$ -		\$ -	

Delmar Expenses	Fund 1 Mayor & Commissioners Approved FY 09	Fund 2 Mayor & Council Approved FY 09	Fund 3 Utility Commission Approved FY 09	Fund 1 Mayor & Commissioners Approved FY 10	Fund 2 Mayor & Council Approved FY 10	Fund 3 Utility Commission Approved FY 10
Operating Expenses						
6170 Contingency		\$ 71,505.00			\$ 5,000.00	
6270 Equip. Rental		\$ 2,000.00			\$ 1,000.00	
6280 Equip. Maintenance		\$ 2,000.00			\$ 3,000.00	
6290 Equip./Small Tools		\$ 2,500.00			\$ 1,000.00	
6340 Fuel		\$ 1,500.00			\$ 2,000.00	
6390 Lease (Vehicles)		\$ -			\$ -	
6440 Water Main Maintenance		\$ 2,000.00			\$ 1,000.00	
6540 Outside Skilled Services		\$ 75,000.00			\$ 15,000.00	
6560 Patching Material/Borrow		\$ 1,500.00			\$ 2,000.00	
6620 Pipe & Appurt.		\$ 4,000.00			\$ 2,500.00	
6630 Pipe Replacement Project(s)		\$ -			\$ -	
6820 Supplies/Materials		\$ 1,500.00			\$ 2,000.00	
6900 Vehicle Maintenance		\$ 2,000.00			\$ 3,000.00	
Subtotal Operating Expenses	\$ -	\$ 165,505.00			\$ 37,500.00	
303 Total Water Distribution & Storage	\$ -	\$ 216,935.00			\$ 90,890.00	
304 Community Development - Water						
Operating Expenses						
6040 Annexation		\$ -			\$ -	
6050 Annexation-To Be Reimb		\$ -			\$ -	
Subtotal Operating Expenses	\$ -	\$ -			\$ -	
Contracted Services						
6260 Engineering Services		\$ 10,000.00			\$ 2,500.00	
Subtotal Contracted Services	\$ -	\$ 10,000.00			\$ 2,500.00	
304 Total Community Development - Water	\$ -	\$ 10,000.00			\$ 2,500.00	
305 Miscellaneous - Water Utilities						
Capital Outlay						
6860 Transfer to Capital Budget		\$ -			\$ -	
Subtotal Capital Outlay	\$ -	\$ -			\$ -	
Personnel Services						
6570 Pension Admin. Fee		\$ 1,000.00			\$ 600.00	
6880 Unemployment		\$ -			\$ -	
6950 Workman's Comp		\$ 8,000.00			\$ 10,000.00	
Subtotal Personnel Services	\$ -	\$ 9,000.00			\$ 10,600.00	
Debt Services						
6100 Interest		\$ -			\$ -	
6180 Facilities Improvement Rt 1		\$ -			\$ -	
6190 Principal & Interest Payment		\$ 157,000.00			\$ 157,000.00	
Subtotal Debt Services	\$ -	\$ 157,000.00			\$ 157,000.00	
Operating Expenses						
6170 Contingency		\$ -			\$ -	
6175 Bad Debt		\$ -			\$ -	
6610 Physicals/Drug Testing		\$ 350.00			\$ 400.00	
Subtotal Operating Expenses	\$ -	\$ 350.00			\$ 400.00	
Other Expenditures						
6020 Amortization		\$ -			\$ -	
6070 Ins.-Bldg. & Equip.		\$ 4,000.00			\$ 4,000.00	
6090 Bonding-Public Officials		\$ 250.00			\$ 200.00	
6200 Depreciation		\$ 260,000.00			\$ 75,350.00	
6320 Ins.-Fleet		\$ 4,000.00			\$ 3,500.00	
6410 Ins.-Liability		\$ 8,500.00			\$ 8,000.00	
6510 Operating Transfer Out		\$ -			\$ -	
Subtotal Other Expenditures	\$ -	\$ 276,750.00			\$ 91,050.00	
305 Total Miscellaneous - Water Utilities	\$ -	\$ 443,100.00			\$ 259,050.00	
Total Expenditures	\$ -	\$ 5,027,750.00			\$ 5,827,269.00	
Total Fund 2 and Fund 3		\$ 6,234,330			\$ 7,706,083	