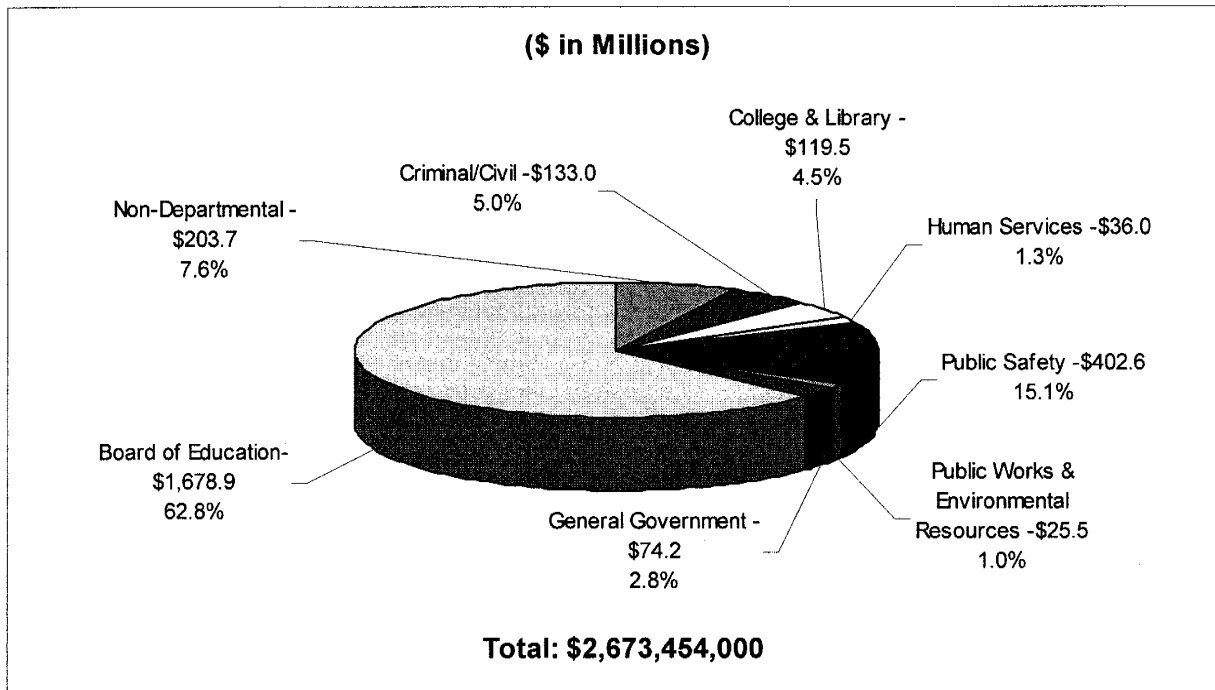




## THE FY 2009 BUDGET AT A GLANCE

### FY 2009 General Fund Expenditures



### BUDGET OVERVIEW

- The approved FY 2009 General Fund budget is \$2,673,454,000, which represents an increase of \$37.0 million or 1.4% above the FY 2008 approved budget.
- Due to the declining housing market, significant reductions in State aid, and the slowing economy, the approved FY 2009 General Fund budget represents the lowest annual dollar and percentage growth during the last ten years.
- The County's six-year Capital Improvement Program (CIP) for FY 2009 through FY 2014 totals \$2.23 billion with the highest level of funding devoted to school construction projects. The FY 2009 Capital Budget totals \$433.5 million.
- The County will meet its Charter-mandated requirement to maintain a contingency reserve equal to 5% of the General Fund budget. In addition, the approved budget will maintain a 2% operating reserve.

## GENERAL GOVERNMENT

### **Human Relations Commission (\$1.0 million)**

- Funding increases by \$36,700 over the FY 2008 budget level.

### **Office of Finance (\$4.7 million)**

- Funding increases by \$161,400 over the FY 2008 budget as a result of compensation.

### **Office of Community Relations (\$2.0 million)**

- Funding increases by \$72,100 over the FY 2008 budget due to compensation increases.

### **Office of Law (\$5.1 million)**

- Funding increases by \$380,500 due to compensation increases.

### **Office of Human Resources Management (\$7.0 million)**

- Funding increases by \$119,100 over the FY 2008 budget as a result of compensation.

### **Office of Information Technology (\$9.9 million)**

- Funding increases by \$423,600 to reflect the contribution for Other Post Employment Benefits (OPEB) for retiree health benefits.

### **Board of Elections (\$3.9 million)**

- Funding increases by \$721,200 to reflect compensation and operating expenditures for the 2008 Presidential Election.

### **Office of Central Services (\$16.5 million)**

- Funding decreases by \$648,400 due to a deduction for compensation and fringe benefits.

## CRIMINAL/CIVIL JUSTICE

### **Circuit Court (\$14.1 million)**

- Funding increases by \$585,100: six additional positions to support the Adult Drug Court and Juvenile Drug Court, and funding to support the final phase of the Radio Frequency Identification system.

### **Office of the State's Attorney (\$14.3 million)**

- Funding increases by \$1.4 million to support competitive compensation and to facilitate staff retention amongst attorneys.

### **Office of the Sheriff (\$34.4 million)**

- Funding increases by \$2.4 million for six new Deputy Sheriffs to continue staffing the agency's Domestic Violence Units. In addition, it includes four Deputy Sheriff positions transferred from the grant budget.

### **Department of Corrections (\$69.8 million)**

- Funding increases by \$1.5 million to support 16 new positions for FY 2009, including 14 sworn officers.

## PUBLIC WORKS AND ENVIRONMENTAL RESOURCES

### **Department of Environmental Resources (\$11.8 million)**

- Funding decreases by \$825,500 compared with the FY 2008 approved budget. The decrease is due to increases in recoveries from enterprise funds and decreases in fringe benefit costs based on adjustments in health benefits, pension, and workers' compensation.

**Department of Public Works and Transportation (\$13.7 million)**

- Funding decreases by \$1.8 million compared with FY 2008 approved budget. The decrease is due to increases in recoveries from non-General Fund funding sources.

**PUBLIC SAFETY**

**Police Department (\$256.6 million)**

- Funding increases \$12.5 million for FY 2009 including the hiring of 76 new sworn officers.

**Fire/EMS Department (\$112.1 million)**

- Funding increases by \$2.7 million, including funding for 16 new firefighters.

**Homeland Security (\$19.9 million)**

- Funding increases \$490,600, which includes funding for eight positions for the agency's 9-1-1 call center and two positions in the Emergency Management Unit.

**Volunteer Fire (\$14.0 million)**

- Funding increases by \$342,500 to primarily support expenses associated with office automation charges, insurance premiums, equipment repair, and gas and oil charges.

**EDUCATION AND LIBRARY**

**Board of Education (\$1.7 billion)**

- Funding increases by \$23.7 million to support compensation improvements for school employees, expansion of the Making Education Accessible in Neighborhood Schools Initiative, and funding for Smaller Learning Communities and one new school. The County's contribution totals \$614.5 million, which is approximately \$18.0 million more than what is required under the State law.

**Community College (\$92.9 million)**

- Funding increases by \$9.3 million to support compensation increases for current employees, increased utility costs and training and other operating costs. The County contribution increases by \$2,694,700 to \$30.5 million.

**Memorial Library System (\$26.7 million)**

- Funding decreases by \$422,400 due the completion of the Integrated Library System project. The proposed budget supports compensation increases for current staff as well as slight operating cost increases in maintenance and utilities. The County contribution remains at the FY 2008 level of \$18.6 million.

**HUMAN SERVICES**

**Health Department (\$27.6 million)**

- Funding increases by \$591,100, mainly to fund cost of living adjustments (COLA) and merit increases for eligible employees. In addition, funding is provided for costs for converting 13 limited term positions to merit positions.

**Department of Family Services (\$3.2 million)**

- Funding increases by \$62,900, which includes funds for grants to non profit organizations including the Family Crisis Center in support of the Livable Communities Initiative.

**Department of Social Services (\$3.0 million)**

- Funding decreases by \$93,100 due to the transfer of \$457,900 of operational contracts to grant programs.

**Department of Housing and Community Development (\$2.2 million)**

- Funding increases by \$668,500 as all funding is budgeted within the agency. In FY 2008, \$869,700 was included in the General Fund Non-Departmental Contingency.

## **NON-DEPARTMENTAL**

- Funding decreases \$17.6 million or 8% in FY 2009. This decrease is primarily related to the reduction of resources allocated for pay-go funds provided for capital projects, and bond related debt service payments.
- Funding includes \$22.0 million to be contributed to Other Post Employment Benefits (OPEB) for retiree health benefits and \$12.0 million for the Dimensions Health Corporation.
- Funding increases by \$299,900 or 6% for the County's economic development agencies - Economic Development Corporation, Financial Services Corporation, and Conference and Visitor's Bureau - to assist their efforts in expanding the County's economic base by attracting and retaining businesses, visitors and conventions, and providing loans and other financial resources to businesses.
- Funding is included for \$7.3 million in transfers to capital projects, a decrease of \$18.5 million from the FY 2008 amount for pay-go. The transfers include \$2.9 million for the Redevelopment Authority, \$1.0 million for the Prince George's African American Museum and Cultural Center at North Brentwood, \$2.5 million for the administrative information system, \$589,000 for a Homeless Shelter, and \$393,000 for the replacement of kitchen facilities at the County's correctional center.

## **CAPITAL IMPROVEMENT PROGRAM**

- In FY 2009, the County will complete the Laurel-Beltsville Area Elementary School and the High School Classroom Additions at Potomac and Parkdale. The budget also includes construction funds for new roofs at Kenmoor Middle, Ridgecrest Elementary and Shugart Middle Schools.
- The Fire/EMS Department will complete the construction of the District Heights, Northview and St. Joseph's Stations. Construction will begin on the new Seat Pleasant and Oxon Hill Stations. Renovations will be completed at the Baden and Capitol Heights Stations.
- The Prince George's Community College will begin construction on the new Center for Health Studies.
- The Memorial Library will begin the construction of the new District 7 Branch library.
- The Police Department will complete the construction of the District VII Station.
- The Department of Corrections will continue the housing units expansion project. The planning for a modern stand-alone kitchen will begin in FY 2009.
- The Department of Environmental Resources will complete construction of the new Animal Management Facility in FY 2009.
- The Department of Public Works and Transportation will continue constructing a number of large projects including Phase III of the Ammendale/Virginia Manor Roads projects, Phase I and II of the Cherry Hill Road project, and numerous countywide projects that maintain and enhance the local road system.

## REVENUE SUMMARY

	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 ESTIMATED	FY 2009 APPROVED	CHANGE FY08-FY09
<b>TAXES</b>					
<b>Real Property</b>	\$ 485,524,141	\$ 529,549,700	\$ 542,478,500	\$ 589,891,500	11.4%
<b>Personal Property:</b>					
Unincorporated Businesses	\$ 622,091	\$ 530,000	\$ 530,000	\$ 600,000	13.2%
Rails and Public Utilities	27,359,934	27,877,000	27,877,000	27,500,000	-1.4%
Incorporated Businesses	35,662,513	34,781,400	34,781,400	35,720,300	2.7%
<b>Subtotal Personal Property</b>	<b>\$ 63,644,538</b>	<b>\$ 63,188,400</b>	<b>\$ 63,188,400</b>	<b>\$ 63,820,300</b>	<b>1.0%</b>
<b>Total Property</b>	<b>\$ 549,168,679</b>	<b>\$ 592,738,100</b>	<b>\$ 605,666,900</b>	<b>\$ 653,711,800</b>	<b>10.3%</b>
Income Tax Receipts	\$ 388,008,161	\$ 413,133,000	\$ 392,930,000	\$ 415,511,700	0.6%
State Income Disparity Grant	15,962,593	19,110,200	19,110,200	21,714,300	13.6%
<b>Subtotal Income</b>	<b>\$ 403,970,754</b>	<b>\$ 432,243,200</b>	<b>\$ 412,040,200</b>	<b>\$ 437,226,000</b>	<b>1.2%</b>
Transfer	\$ 158,093,206	\$ 135,100,000	\$ 97,478,200	\$ 100,752,700	-25.4%
Recordation	63,668,099	58,029,200	37,763,600	45,168,100	-22.2%
<b>Subtotal Transfer and Recordation</b>	<b>\$ 221,761,305</b>	<b>\$ 193,129,200</b>	<b>\$ 135,241,800</b>	<b>\$ 145,920,800</b>	<b>-24.4%</b>
<b>Other Local Taxes:</b>					
Energy	\$ 54,373,964	\$ 51,246,600	\$ 61,106,800	\$ 60,306,800	17.7%
Telecommunications	50,068,721	62,480,700	46,360,000	47,287,300	-24.3%
Admissions and Amusement	10,893,547	11,098,600	11,002,500	11,112,500	0.1%
Hotel-Motel	5,221,299	5,359,200	5,404,000	5,566,100	3.9%
Penalties & Interest on Property Taxes	3,215,405	3,378,400	3,478,400	3,378,400	0.0%
Trailer Camp	40,540	44,700	44,700	44,700	0.0%
<b>Subtotal Other Local Taxes</b>	<b>\$ 123,813,476</b>	<b>\$ 133,608,200</b>	<b>\$ 127,396,400</b>	<b>\$ 127,695,800</b>	<b>-4.4%</b>
<b>State Shared Taxes:</b>					
Highway User Revenues	\$ 29,835,059	\$ 30,361,700	\$ 30,291,400	\$ 29,493,900	-2.9%
Transfer Taxes on Corporate Assets	292,893	40,000	40,000	40,000	0.0%
Security Interest Filing Fees	0	0	0	0	
<b>Subtotal State Shared Taxes</b>	<b>\$ 30,127,952</b>	<b>\$ 30,401,700</b>	<b>\$ 30,331,400</b>	<b>\$ 29,533,900</b>	<b>-2.9%</b>
<b>TOTAL TAXES</b>	<b>\$ 1,328,842,166</b>	<b>\$ 1,382,120,400</b>	<b>\$ 1,310,676,700</b>	<b>\$ 1,394,088,300</b>	<b>0.9%</b>

	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 ESTIMATED	FY 2009 APPROVED	CHANGE FY08-FY09
<b>LICENSES &amp; PERMITS</b>					
Building and Grading Permits	\$ 13,363,853	\$ 11,552,300	\$ 9,087,400	\$ 10,370,400	-10.2%
Street Use Permits	6,549,501	6,130,800	4,584,700	5,493,400	-10.4%
Business Licenses	4,014,080	4,203,700	4,014,100	4,054,200	-3.6%
Liquor Licenses	1,030,283	1,044,500	1,044,500	1,065,400	2.0%
Animal Licenses	176,089	159,600	159,600	164,400	3.0%
Health Permits	1,677,954	1,673,100	1,594,100	1,641,900	-1.9%
Other Licenses	681,302	760,600	681,300	742,200	-2.4%
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>\$ 27,493,061</b>	<b>\$ 25,524,600</b>	<b>\$ 21,165,700</b>	<b>\$ 23,531,900</b>	<b>-7.8%</b>
<b>USE OF MONEY AND PROPERTY</b>					
Property Rental	\$ 818,600	\$ 800,000	\$ 900,000	\$ 800,000	0.0%
Interest Income	41,226,294	32,155,400	34,258,500	21,726,700	-32.4%
Commission and Charges	463,276	415,000	415,000	415,000	0.0%
Discounts Earned/O ther	223	0	0	0	
<b>TOTAL USE OF MONEY &amp; PROPERTY</b>	<b>\$ 42,508,394</b>	<b>\$ 33,370,400</b>	<b>\$ 35,573,500</b>	<b>\$ 22,941,700</b>	<b>-31.3%</b>
<b>CHARGES FOR SERVICES</b>					
Corrections Charges	\$ 3,049,746	\$ 3,673,000	\$ 3,290,000	\$ 3,388,700	-7.7%
Tax Collection Charges	199,278	165,800	165,800	165,800	0.0%
Animal Control Charges	104,273	102,400	105,300	106,400	3.9%
Sheriff Charges	1,849,588	2,458,200	2,350,000	2,350,000	-4.4%
Health Fees	948,375	791,700	901,000	910,000	14.9%
Cable Franchise	6,088,721	6,286,100	5,980,900	6,100,500	-3.0%
Local 911 Fee	6,998,480	7,302,600	6,801,200	7,242,000	-0.8%
Other Service Charges	5,261,175	5,405,000	4,760,000	9,455,200	74.9%
<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$ 24,499,637</b>	<b>\$ 26,184,800</b>	<b>\$ 24,354,200</b>	<b>\$ 29,718,600</b>	<b>13.5%</b>
<b>INTERGOVERNMENTAL REVENUES</b>					
<b>State</b>					
Circuit Court Reimbursements	\$ 271,238	\$ 385,500	\$ 385,500	\$ 385,500	0.0%
Electricity Deregulation Grant	7,744,806	7,744,800	7,491,800	0	-100.0%
Police Aid Grant	11,560,567	11,681,800	11,681,800	11,749,900	0.6%
Local Health Grant	6,235,326	8,940,000	8,940,000	8,940,000	0.0%
Fire Grant	1,114,478	1,111,000	1,111,000	1,120,000	0.8%
Racing Grant	100,000	100,000	100,000	100,000	0.0%
DHR DSS Grant	516,343	480,000	480,000	480,000	0.0%
State Grants - Other	0	0	0	0	
<b>Subtotal</b>	<b>\$ 27,542,758</b>	<b>\$ 30,443,100</b>	<b>\$ 30,190,100</b>	<b>\$ 22,775,400</b>	<b>-25.2%</b>

	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 ESTIMATED	FY 2009 APPROVED	CHANGE FY08-FY09
<b>Federal</b>					
Federal Grants (SCAAP)	\$ 395,112	\$ 200,000	\$ 300,000	\$ 300,000	50.0%
OEP Grant (Civil Defense)	144,776	80,000	100,000	120,000	50.0%
PL95-469 Fish & Wildlife Grant	275,399	173,000	200,000	250,000	44.5%
Land Management Grant	6,452	13,000	10,000	10,000	-23.1%
FEMA Reimbursement	0	0	0	0	
DSS Salary Reimbursement	228,175	215,000	215,000	215,000	0.0%
Federal Other	0	0	0	0	
<b>Subtotal</b>	<b>\$ 1,049,914</b>	<b>\$ 681,000</b>	<b>\$ 825,000</b>	<b>\$ 895,000</b>	<b>31.4%</b>
<b>Local</b>					
Miscellaneous MNC PPC Revenue	\$ 1,150,000	\$ 1,150,000	\$ 750,000	\$ 6,750,000	487.0%
Other	150,000	150,000	1,150,000	1,150,000	666.7%
<b>Subtotal</b>	<b>\$ 1,300,000</b>	<b>\$ 1,300,000</b>	<b>\$ 1,900,000</b>	<b>\$ 7,900,000</b>	<b>507.7%</b>
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>\$ 29,892,672</b>	<b>\$ 32,424,100</b>	<b>\$ 32,915,100</b>	<b>\$ 31,570,400</b>	<b>-2.6%</b>
<b>MISCELLANEOUS</b>					
Fines and Forfeitures	\$ 1,717,263	\$ 1,890,100	\$ 1,890,100	\$ 4,079,100	115.8%
Special Assessments	0	0	0	0	
Miscellaneous Sales	353,775	294,700	394,700	300,000	1.8%
Other Miscellaneous Receipts	1,304,477	787,500	921,000	939,400	19.3%
<b>TOTAL MISCELLANEOUS</b>	<b>\$ 3,375,515</b>	<b>\$ 2,972,300</b>	<b>\$ 3,205,800</b>	<b>\$ 5,318,500</b>	<b>78.9%</b>
<b>OTHER FINANCING SOURCES</b>					
<b>TRANSFERS IN:</b>					
Other	\$ 0	\$ 0	\$ 0	\$ 4,200,000	
Collington Center Transfer	0	0	0	0	
Use of Fund Balance	24,380,369	30,150,000	30,150,000	27,176,200	-9.9%
Property Mgt. Transfer	0	0	0	0	
Reserve for Pensions	0	0	0	0	
Leave Payout	0	0	0	0	
Telecommunications Tax Reserve	0	0	0	0	
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ 24,380,369</b>	<b>\$ 30,150,000</b>	<b>\$ 30,150,000</b>	<b>\$ 31,376,200</b>	<b>4.1%</b>
<b>TOTAL COUNTY SOURCES OUTSIDE SOURCES:</b>	<b>\$ 1,480,991,814</b>	<b>\$ 1,532,746,600</b>	<b>\$ 1,458,041,000</b>	<b>\$ 1,538,545,600</b>	<b>0.4%</b>
<b>BOARD OF EDUCATION:</b>					
Board of Education	\$ 880,462,604	\$ 1,039,368,300	\$ 1,056,368,300	\$ 1,064,447,600	2.4%
Community College	51,653,602	55,805,000	55,805,000	62,376,900	11.8%
Library	7,544,755	8,506,300	8,506,300	8,083,900	-5.0%
<b>TOTAL OUTSIDE SOURCES</b>	<b>\$ 939,660,961</b>	<b>\$ 1,103,679,600</b>	<b>\$ 1,120,679,600</b>	<b>\$ 1,134,908,400</b>	<b>2.8%</b>
<b>GRAND TOTAL GENERAL FUND</b>	<b>\$ 2,420,652,775</b>	<b>\$ 2,636,426,200</b>	<b>\$ 2,578,720,600</b>	<b>\$ 2,673,454,000</b>	<b>1.4%</b>

	FY 2007 ACTUAL	FY 2008 BUDGET	FY 2008 ESTIMATED	FY 2009 APPROVED	CHANGE FY08-FY09
<b>INTERNAL SERVICE FUNDS</b>					
Fleet Management	\$ 11,055,510	\$ 13,292,900	\$ 13,111,000	\$ 18,359,900	38.1%
Information Technology	26,529,867	27,946,500	27,201,600	27,878,300	-0.2%
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>\$ 37,585,377</b>	<b>\$ 41,239,400</b>	<b>\$ 40,312,600</b>	<b>\$ 46,238,200</b>	<b>12.1%</b>
<b>ENTERPRISE FUNDS</b>					
Stormwater Management	\$ 40,407,802	\$ 41,401,800	\$ 42,174,600	\$ 42,840,500	3.5%
Solid Waste	88,553,212	99,922,000	99,918,000	108,883,900	9.0%
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$ 128,961,014</b>	<b>\$ 141,323,800</b>	<b>\$ 142,092,600</b>	<b>\$ 151,724,400</b>	<b>7.4%</b>
<b>SPECIAL REVENUE FUNDS</b>					
Debt Service	\$ 97,901,473	\$ 105,897,700	\$ 103,436,400	\$ 111,165,700	5.0%
Drug Enforcement & Education	2,078,928	1,661,200	1,825,000	2,500,000	50.5%
Collington Center	5,000	5,000	5,000	5,000	0.0%
Property Management & Services	164,357	275,300	275,300	275,300	0.0%
Domestic Violence	348,722	359,400	359,400	359,400	0.0%
Industrial Development Authority	25,808	49,100	49,100	44,800	-8.8%
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 100,524,288</b>	<b>\$ 108,247,700</b>	<b>\$ 105,950,200</b>	<b>\$ 114,350,200</b>	<b>5.6%</b>
<b>GRANT PROGRAM FUNDS</b>	<b>\$ 156,443,300</b>	<b>\$ 179,984,000</b>	<b>\$ 170,538,700</b>	<b>\$ 196,255,200</b>	<b>9.0%</b>
<b>GRAND TOTAL ALL FUNDS</b>	<b>\$ 2,844,166,754</b>	<b>\$ 3,107,221,100</b>	<b>\$ 3,037,614,700</b>	<b>\$ 3,182,022,000</b>	<b>2.4%</b>

Note

Numbers may not add due to rounding.

Revenues in various funds may include use of fund balance.

Starting from FY 2005, the Telecommunications Tax in the General Fund has been net of 10% of the proceeds for the Board of Education that is dedicated to school CIP projects.

# APPROPRIATION SUMMARY

FUNCTION/AGENCY	FY2007 ACTUAL	FY2008 BUDGET	FY2008 ESTIMATED	FY2009 APPROVED	CHANGE FY08 - FY09
<b>GENERAL GOVERNMENT</b>					
County Executive	\$ 4,803,436	\$ 5,908,000	\$ 5,684,400	\$ 5,908,000	0.0%
County Council	11,173,765	13,673,400	13,267,800	14,041,000	2.7%
Human Relations Commission	824,509	927,800	917,400	964,500	4.0%
Personnel Board	237,479	245,800	245,800	262,100	6.6%
Citizen Complaint Oversight Panel	222,755	274,300	255,500	283,500	3.4%
People's Zoning Counsel	-	-	-	-	0.0%
Office of Finance	4,280,611	4,579,900	4,559,900	4,741,300	3.5%
Office of Community Relations	1,522,307	1,922,100	1,838,700	1,994,200	3.8%
Office of Management and Budget	2,272,213	2,496,500	2,428,700	2,448,600	-1.9%
Board of License Commissioners	1,120,055	1,227,700	1,225,000	1,263,500	2.9%
Office of Law	3,990,789	4,711,100	4,545,600	5,091,600	8.1%
Office of Human Resources Management	6,365,123	6,884,300	6,870,800	7,003,400	1.7%
Office of Info. Tech. & Communications	8,590,000	9,444,200	8,861,200	9,867,800	4.5%
Board of Elections	3,852,446	3,158,500	3,212,100	3,879,700	22.8%
Office of Central Services	16,184,356	17,129,800	16,876,500	16,481,400	-3.8%
<b>SUBTOTAL</b>	<b>\$ 65,439,844</b>	<b>\$ 72,583,400</b>	<b>\$ 70,789,400</b>	<b>\$ 74,230,600</b>	<b>2.3%</b>
<b>CRIMINAL/CIVIL JUSTICE</b>					
Circuit Court	\$ 12,331,750	\$ 13,483,400	\$ 13,316,300	\$ 14,068,500	4.3%
Orphans' Court	354,813	376,700	376,600	391,400	3.9%
Office of the State's Attorney	12,459,701	12,938,200	13,557,500	14,333,400	10.8%
Office of the Sheriff	29,768,075	32,067,400	34,282,800	34,436,455	7.4%
Department of Corrections	63,164,570	68,297,800	72,385,300	69,754,400	2.1%
<b>SUBTOTAL</b>	<b>\$ 118,078,909</b>	<b>\$ 127,163,500</b>	<b>\$ 133,918,500</b>	<b>\$ 132,984,155</b>	<b>4.6%</b>
<b>PUBLIC SAFETY</b>					
Police Department	\$ 230,299,607	\$ 244,132,200	\$ 247,783,000	\$ 256,625,700	5.1%
Fire/EMS Department	104,178,567	109,462,800	111,390,600	112,126,700	2.4%
Volunteer Fire Department	13,621,873	13,667,200	13,361,900	14,009,700	2.5%
Office of Homeland Security	17,799,022	19,369,300	19,297,700	19,859,900	2.5%
<b>SUBTOTAL</b>	<b>\$ 365,899,069</b>	<b>\$ 386,631,500</b>	<b>\$ 391,833,200</b>	<b>\$ 402,622,000</b>	<b>4.1%</b>
<b>PUBLIC WORKS &amp; ENVIRONMENTAL RESOURCES</b>					
Public Works & Transportation	\$ 18,257,427	\$ 15,470,100	\$ 14,884,100	\$ 13,698,100	-11.5%
Department of Environmental Resources	10,952,789	12,619,700	12,320,100	11,794,200	-6.5%
Soil Conservation District	-	-	-	-	0.0%
<b>SUBTOTAL</b>	<b>\$ 29,210,216</b>	<b>\$ 28,089,800</b>	<b>\$ 27,204,200</b>	<b>\$ 25,492,300</b>	<b>-9.2%</b>
<b>EDUCATION AND LIBRARY</b>					
Community College	\$ 65,451,247	\$ 83,594,900	\$ 83,594,900	\$ 92,861,500	11.1%
Library	25,037,053	27,078,300	27,078,300	26,655,900	-1.6%
Board of Education	1,464,335,394	1,655,211,600	1,655,211,600	1,678,949,700	1.4%
<b>SUBTOTAL</b>	<b>\$ 1,554,823,694</b>	<b>\$ 1,765,884,800</b>	<b>\$ 1,765,884,800</b>	<b>\$ 1,798,467,100</b>	<b>1.8%</b>
<b>HUMAN SERVICES</b>					
Department of Family Services	\$ 1,992,187	\$ 3,101,600	\$ 3,032,700	\$ 3,164,500	2.0%
Health Department	25,567,663	26,974,500	26,643,600	27,565,600	2.2%
Housing & Community Development	2,300,299	1,552,150	2,438,000	2,220,600	43.1%
Department of Social Services	2,711,379	3,111,600	3,084,500	3,018,500	-3.0%
<b>SUBTOTAL</b>	<b>\$ 32,571,528</b>	<b>\$ 34,739,850</b>	<b>\$ 35,198,800</b>	<b>\$ 35,969,200</b>	<b>3.5%</b>
<b>NON-DEPARTMENTAL</b>					
Debt Service	\$ 77,100,725	\$ 86,025,000	\$ 74,612,500	\$ 71,708,900	-16.6%
Grants & Transfers	95,932,359	54,720,800	46,677,700	35,760,345	-34.6%
Other	59,314,318	74,279,900	78,680,100	76,219,400	2.6%
Contingency	3,219,779	6,307,650	1,200,000	20,000,000	217.1%
<b>SUBTOTAL</b>	<b>\$ 235,567,181</b>	<b>\$ 221,333,350</b>	<b>\$ 201,170,300</b>	<b>\$ 203,688,645</b>	<b>-8.0%</b>
<b>GRAND TOTAL - GENERAL FUND</b>	<b>\$ 2,401,590,441</b>	<b>\$ 2,636,426,200</b>	<b>\$ 2,625,999,200</b>	<b>\$ 2,673,454,000</b>	<b>1.4%</b>

FUNCTION/AGENCY	FY2007 ACTUAL	FY2008 BUDGET	FY2008 ESTIMATED	FY2009 APPROVED	CHANGE FY08 - FY09
<b>INTERNAL SERVICE FUNDS</b>					
Fleet Management	\$ 11,056,510	\$ 13,292,900	\$ 13,111,000	\$ 18,359,900	38.1%
Information Technology	26,181,131	27,946,500	27,201,600	27,878,300	-0.2%
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>\$ 37,236,641</b>	<b>\$ 41,239,400</b>	<b>\$ 40,312,600</b>	<b>\$ 46,238,200</b>	<b>12.1%</b>
<b>ENTERPRISE FUNDS</b>					
Stormwater Management	\$ 29,304,839	\$ 41,401,800	\$ 42,174,600	\$ 42,840,500	3.5%
Solid Waste	105,804,899	99,922,000	99,918,000	108,883,900	9.0%
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$ 135,109,738</b>	<b>\$ 141,323,800</b>	<b>\$ 142,092,600</b>	<b>\$ 151,724,400</b>	<b>7.4%</b>
<b>SPECIAL REVENUE FUNDS</b>					
Debt Service	97,901,473	\$ 105,897,700	\$ 103,436,400	\$ 111,165,700	5.0%
Drug Enforcement & Education	2,279,094	1,661,200	2,500,000	2,500,000	50.5%
Collington Center	5,000	5,000	5,000	5,000	0.0%
Property Management & Services	154,457	275,300	275,300	275,300	0.0%
Domestic Violence	403,800	359,400	359,400	359,400	0.0%
Industrial Development Authority	25,808	49,100	49,100	44,800	-8.8%
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 100,769,632</b>	<b>\$ 108,247,700</b>	<b>\$ 106,625,200</b>	<b>\$ 114,350,200</b>	<b>5.6%</b>
<b>GRANT PROGRAMS FUND</b>	<b>\$ 157,642,800</b>	<b>\$ 179,984,000</b>	<b>\$ 171,457,000</b>	<b>\$ 196,255,200</b>	<b>9.0%</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 2,832,349,252</b>	<b>\$ 3,107,221,100</b>	<b>\$ 3,086,486,600</b>	<b>\$ 3,182,022,000</b>	<b>2.4%</b>

## CONSOLIDATED FUND SUMMARY

FUNCTION/AGENCY	GENERAL FUND	INTERNAL SERVICE FUNDS	SPECIAL REV. FUNDS	ENTERPRISE FUNDS	GRANT FUNDS	TOTAL ALL FUNDS
<b>GENERAL GOVERNMENT</b>						
County Executive	\$ 5,908,000					\$ 5,908,000
County Council	14,041,000					14,041,000
Human Relations Commission	964,500				135,400	1,099,900
Personnel Board	262,100					262,100
Citizen Complaint Oversight Panel	283,500					283,500
People's Zoning Counsel	-					-
Office of Finance	4,741,300					4,741,300
Office of Community Relations	1,994,200				62,500	2,056,700
Office of Management and Budget	2,448,600					2,448,600
Board of License Commissioners	1,263,500					1,263,500
Office of Law	5,091,600					5,091,600
Office of Human Resources Management	7,003,400					7,003,400
Office of Info. Tech. & Communications	9,867,800	27,878,300				37,746,100
Board of Elections	3,879,700					3,879,700
Office of Central Services	16,481,400	18,359,900	280,300			35,121,600
<b>SUBTOTAL</b>	<b>\$ 74,230,600</b>	<b>\$ 46,238,200</b>	<b>\$ 280,300</b>	<b>\$ -</b>	<b>\$ 197,900</b>	<b>\$ 120,947,000</b>
<b>CRIMINAL/CIVIL JUSTICE</b>						
Circuit Court	\$ 14,068,500				\$ 3,483,200	\$ 17,551,700
Orphans' Court	391,400					391,400
Office of the State's Attorney	14,333,400				945,200	15,278,600
Office of the Sheriff	34,436,455				2,492,300	36,928,755
Department of Corrections	69,754,400				534,900	70,289,300
<b>SUBTOTAL</b>	<b>\$ 132,984,155</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,455,600</b>	<b>\$ 140,439,755</b>
<b>PUBLIC SAFETY</b>						
Police Department	\$ 256,625,700		\$ 2,500,000		\$ 10,326,700	\$ 269,452,400
Fire/EMS Department	112,126,700				774,100	112,900,800
Volunteer Fire Department	14,009,700					14,009,700
Office of Homeland Security	19,859,900				4,729,500	24,589,400
<b>SUBTOTAL</b>	<b>\$ 402,622,000</b>	<b>\$ -</b>	<b>\$ 2,500,000</b>	<b>\$ -</b>	<b>\$ 15,830,300</b>	<b>\$ 420,952,300</b>
<b>PUBLIC WORKS &amp; ENVIRONMENTAL RESOURCES</b>						
Public Works & Transportation	\$ 13,698,100			\$ 17,650,500	\$ 2,024,900	\$ 33,373,500
Department of Environmental Resources	11,794,200			134,073,900	75,000	145,943,100
Soil Conservation District	-					-
<b>SUBTOTAL</b>	<b>\$ 25,492,300</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 151,724,400</b>	<b>\$ 2,099,900</b>	<b>\$ 179,316,600</b>
<b>EDUCATION &amp; LIBRARY</b>						
Community College	\$ 92,861,500					\$ 92,861,500
Library	26,655,900					26,655,900
Board of Education	1,678,949,700					1,678,949,700
<b>SUBTOTAL</b>	<b>\$ 1,798,467,100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,798,467,100</b>
<b>HUMAN SERVICES</b>						
Department of Family Services	\$ 3,164,500		\$ 359,400		\$ 17,933,500	\$ 21,457,400
Health Department	27,565,600				43,783,500	71,349,100
Housing & Community Development	2,220,600				88,706,100	90,926,700
Department of Social Services	3,018,500				16,248,400	19,266,900
<b>SUBTOTAL</b>	<b>\$ 35,969,200</b>	<b>\$ -</b>	<b>\$ 359,400</b>	<b>\$ -</b>	<b>\$ 166,671,500</b>	<b>\$ 203,000,100</b>
<b>NON-DEPARTMENTAL</b>						
Debt Service	\$ 71,708,900		\$ 111,165,700			\$ 182,874,600
Grants & Transfers	35,760,345		44,800		4,000,000	39,805,145
Other	76,219,400					76,219,400
Contingency	20,000,000					20,000,000
<b>SUBTOTAL</b>	<b>\$ 203,688,645</b>	<b>\$ -</b>	<b>\$ 111,210,500</b>	<b>\$ -</b>	<b>\$ 4,000,000</b>	<b>\$ 318,899,145</b>
<b>GRAND TOTAL</b>	<b>\$ 2,673,454,000</b>	<b>\$ 46,238,200</b>	<b>\$ 114,350,200</b>	<b>\$ 151,724,400</b>	<b>\$ 196,255,200</b>	<b>\$ 3,182,022,000</b>

## GENERAL FUND CONSOLIDATED EXPENDITURE SUMMARY

FUNCTION/AGENCY	COMPENSATION	FRINGE BENEFITS	OPERATING	CAPITAL	RECOVERY	TOTAL
<b>GENERAL GOVERNMENT</b>						
County Executive	\$ 4,143,600	\$ 963,000	\$ 801,400	\$ -	\$ -	\$ 5,908,000
County Council	9,230,600	2,172,000	3,533,500	95,900	(991,000)	14,041,000
Human Relations Commission	786,700	187,100	95,700	-	(105,000)	964,500
Personnel Board	180,700	37,200	44,200	-	-	262,100
Citizen Complaint Oversight Panel	140,200	29,400	113,900	-	-	283,500
People's Zoning Counsel	-	-	200,000	-	(200,000)	-
Office of Finance	5,216,100	1,355,700	793,600	-	(2,624,100)	4,741,300
Office of Community Relations	1,505,700	337,700	150,800	-	-	1,994,200
Office of Management and Budget	1,917,000	469,700	252,800	-	(190,900)	2,448,600
Board of License Commissioners	834,100	249,800	179,600	-	-	1,263,500
Office of Law	5,024,300	1,059,100	395,000	-	(1,388,800)	5,091,600
Office of Human Resources Management	5,930,400	1,232,900	1,444,200	-	(1,604,100)	7,003,400
Office of Info. Tech. & Communications	-	-	9,867,800	-	-	9,867,800
Board of Elections	2,523,100	348,700	1,007,900	-	-	3,879,700
Office of Central Services	9,213,750	2,424,250	7,404,400	-	(2,561,000)	16,481,400
<b>SUBTOTAL</b>	<b>\$ 46,646,250</b>	<b>\$ 10,866,550</b>	<b>\$ 26,284,800</b>	<b>\$ 95,900</b>	<b>\$ (9,662,900)</b>	<b>\$ 74,230,600</b>
<b>CRIMINAL/CIVIL JUSTICE</b>						
Circuit Court	\$ 8,769,500	\$ 2,250,300	\$ 3,048,700	\$ -	\$ -	\$ 14,068,500
Orphans' Court	304,800	66,600	20,000	-	-	391,400
Office of the State's Attorney	10,464,600	2,430,000	1,438,800	-	-	14,333,400
Office of the Sheriff	19,699,940	9,546,315	5,120,200	70,000	-	34,436,455
Department of Corrections	44,278,679	14,651,521	11,057,600	4,000	(237,400)	69,754,400
<b>SUBTOTAL</b>	<b>\$ 83,517,519</b>	<b>\$ 28,944,736</b>	<b>\$ 20,685,300</b>	<b>\$ 74,000</b>	<b>\$ (237,400)</b>	<b>\$ 132,984,155</b>
<b>PUBLIC SAFETY</b>						
Police Department	\$ 158,453,575	\$ 70,337,425	\$ 29,980,700	\$ 454,000	\$ (2,600,000)	\$ 256,625,700
Fire/EMS Department	67,865,307	38,615,393	6,014,000	160,000	(528,000)	112,126,700
Volunteer Fire Department	-	2,000,000	10,884,700	1,125,000	-	14,009,700
Office of Homeland Security	13,437,400	3,067,900	3,518,300	-	(163,700)	19,859,900
<b>SUBTOTAL</b>	<b>\$ 239,756,282</b>	<b>\$ 114,020,718</b>	<b>\$ 50,397,700</b>	<b>\$ 1,739,000</b>	<b>\$ (3,291,700)</b>	<b>\$ 402,622,000</b>
<b>PUBLIC WORKS &amp; ENVIRONMENTAL RESOURCES</b>						
Public Works & Transportation	\$ 20,087,157	\$ 5,236,643	\$ 31,628,100	\$ 2,100,000	\$ (45,353,800)	\$ 13,698,100
Department of Environmental Resources	13,514,254	3,606,146	3,736,800	-	(9,063,000)	11,794,200
Soil Conservation District	995,000	206,100	14,000	-	(1,215,100)	-
<b>SUBTOTAL</b>	<b>\$ 34,596,411</b>	<b>\$ 9,048,889</b>	<b>\$ 35,378,900</b>	<b>\$ 2,100,000</b>	<b>\$ (55,631,900)</b>	<b>\$ 25,492,300</b>
<b>EDUCATION &amp; LIBRARY</b>						
Community College	\$ 56,633,700	\$ 14,835,400	\$ 20,456,800	\$ 935,600	\$ -	\$ 92,861,500
Library	15,606,500	3,272,200	7,777,200	-	-	26,655,900
Board of Education	1,088,925,200	268,556,900	311,604,700	9,862,900	-	1,678,949,700
<b>SUBTOTAL</b>	<b>\$ 1,161,165,400</b>	<b>\$ 286,664,500</b>	<b>\$ 339,838,700</b>	<b>\$ 10,798,500</b>	<b>\$ -</b>	<b>\$ 1,798,467,100</b>
<b>HUMAN SERVICES</b>						
Department of Family Services	\$ 1,678,100	\$ 431,900	\$ 1,601,100	\$ -	\$ (546,600)	\$ 3,164,500
Health Department	18,880,600	5,137,400	5,792,000	-	(2,244,400)	27,565,600
Housing & Community Development	1,490,100	399,200	331,300	-	-	2,220,600
Department of Social Services	1,303,800	299,900	1,414,800	-	-	3,018,500
<b>SUBTOTAL</b>	<b>\$ 23,352,600</b>	<b>\$ 6,268,400</b>	<b>\$ 9,139,200</b>	<b>\$ -</b>	<b>\$ (2,791,000)</b>	<b>\$ 35,969,200</b>
<b>NON-DEPARTMENTAL</b>						
Debt Service	\$ -	\$ -	\$ 71,708,900	\$ -	\$ -	\$ 71,708,900
Grants & Transfers	-	-	35,760,345	-	-	35,760,345
Other Non-Departmental	-	-	76,219,400	-	-	76,219,400
Contingency	-	-	20,000,000	-	-	20,000,000
<b>SUBTOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 203,688,645</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 203,688,645</b>
<b>GRAND TOTAL</b>	<b>\$ 1,589,034,462</b>	<b>\$ 455,813,793</b>	<b>\$ 685,413,245</b>	<b>\$ 14,807,400</b>	<b>\$ (71,614,900)</b>	<b>\$ 2,673,454,000</b>

## POSITION SUMMARY - FULL TIME POSITIONS

FUNCTION/AGENCY	FY08 APPROVED ALL FUNDS	GENERAL FUND	INTL SERVICE FUNDS	SPECIAL REV. FUNDS	ENTERPRISE FUNDS	GRANT FUNDS	FY09 APPROVED ALL FUNDS
<b>GENERAL GOVERNMENT</b>							
County Executive	48	48					48
County Council	111	113					113
Human Relations Commission	13	15					15
Personnel Board	2	2					2
Citizen Complaint Oversight Panel	2	2					2
Office of Finance	75	76					76
Office of Community Relations	26	26					26
Office of Management and Budget	27	27					27
Board of License Commissioners	7	7					7
Office of Law	60	61					61
Office of Human Resources Management	69	70					70
Office of Info. Tech. & Communications	79	0	79				79
Board of Elections	18	19					19
Office of Central Services	257	182	75				257
<b>SUBTOTAL</b>	<b>794</b>	<b>648</b>	<b>154</b>				<b>802</b>
<b>CRIMINAL/CIVIL JUSTICE</b>							
Circuit Court	164	130				34	164
Orphans' Court	6	6					6
Office of the State's Attorney	151	154					154
Office of the Sheriff	359	347				20	367
Department of Corrections	630	646					646
<b>SUBTOTAL</b>	<b>1,310</b>	<b>1,283</b>				<b>54</b>	<b>1,337</b>
<b>PUBLIC SAFETY</b>							
Police Department	2,056	2,132					2,132
Fire/EMS Department	833	849					849
Office of Homeland Security	204	214					214
<b>SUBTOTAL</b>	<b>3,093</b>	<b>3,195</b>					<b>3,195</b>
<b>PUBLIC WORKS &amp; ENVIRONMENTAL RESOURCES</b>							
Public Works & Transportation	430	333			171	3	507
Department of Environmental Resources	485	263			226		489
Soil Conservation District	13	13					13
<b>SUBTOTAL</b>	<b>928</b>	<b>609</b>			<b>397</b>	<b>3</b>	<b>1,009</b>
<b>HUMAN SERVICES</b>							
Department of Family Services	59	28				32	60
Health Department	556	302				254	556
Housing & Community Development	127	22				105	127
Department of Social Services	22	15				6	21
<b>SUBTOTAL</b>	<b>764</b>	<b>367</b>				<b>397</b>	<b>764</b>
<b>GRAND TOTAL</b>	<b>6,889</b>	<b>6,102</b>	<b>154</b>		<b>397</b>	<b>454</b>	<b>7,107</b>

## GENERAL FUND FIVE YEAR FULL-TIME POSITIONS SUMMARY

FUNCTION/AGENCY	FY 2005 BUDGET	FY 2006 BUDGET	FY 2007 BUDGET	FY 2008 BUDGET	FY 2009 APPROVED
<b>GENERAL GOVERNMENT</b>					
County Executive	48	48	48	48	48
County Council	97	99	100	111	113
Human Relations Commission	10	12	12	12	15
Personnel Board	2	2	2	2	2
Citizen Complaint Oversight Panel	2	2	2	2	2
Office of Finance	71	73	75	75	76
Office of Community Relations	17	19	24	26	26
Office of Management and Budget	24	25	26	27	27
Board of License Commissioners	7	7	7	7	7
Office of Law	57	57	57	60	61
Office of Human Resources Management	60	62	68	69	70
Office of Info. Tech. & Communications	0	0	0	0	0
Board of Elections	13	13	16	18	19
Office of Central Services	170	172	180	182	182
<b>SUBTOTAL</b>	<b>578</b>	<b>591</b>	<b>617</b>	<b>639</b>	<b>648</b>
<b>CRIMINAL/CIVIL JUSTICE</b>					
Circuit Court	116	115	120	124	130
Orphans' Court	6	6	6	6	6
Office of the State's Attorney	138	142	148	151	154
Office of the Sheriff	264	274	324	338	347
Department of Corrections	538	565	602	630	646
<b>SUBTOTAL</b>	<b>1,062</b>	<b>1,102</b>	<b>1,200</b>	<b>1,249</b>	<b>1,283</b>
<b>PUBLIC SAFETY</b>					
Police Department	1,675	1,763	1,904	2,056	2,132
Fire/EMS Department	780	804	821	833	849
Office of Homeland Security	187	187	190	204	214
<b>SUBTOTAL</b>	<b>2,642</b>	<b>2,754</b>	<b>2,915</b>	<b>3,093</b>	<b>3,195</b>
<b>PUBLIC WORKS &amp; ENVIRONMENTAL RESOURCES</b>					
Public Works & Transportation	283	285	287	288	333
Department of Environmental Resources	197	233	238	264	263
Soil Conservation District	9	10	13	13	13
<b>SUBTOTAL</b>	<b>489</b>	<b>528</b>	<b>538</b>	<b>565</b>	<b>609</b>
<b>HUMAN SERVICES</b>					
Department of Family Services	16	17	28	28	28
Health Department	273	276	294	291	302
Housing & Community Development	10	20	22	22	22
Department of Social Services	12	13	13	14	15
<b>SUBTOTAL</b>	<b>311</b>	<b>326</b>	<b>357</b>	<b>355</b>	<b>367</b>
<b>GRAND TOTAL</b>	<b>5,082</b>	<b>5,301</b>	<b>5,627</b>	<b>5,901</b>	<b>6,102</b>

## FRINGE BENEFIT COSTS SUMMARY

COST	FY2008 BUDGET	FY2009 BUDGET	\$ CHANGE	% CHANGE
State of Maryland Employees' Retirement & Pension System	\$ 13,276,300	\$ 13,937,500	\$ 661,200	5.0%
Supplemental Retirement Plans	10,109,700	11,071,000	961,300	9.5%
Social Security	27,189,900	29,022,800	1,832,900	6.7%
Police Retirement Plan	39,263,100	42,874,200	3,611,100	9.2%
Fire Retirement Plan	22,411,200	25,375,500	2,964,300	13.2%
Corrections Retirement Plan	4,915,600	5,856,700	941,100	19.1%
Sheriff Retirement Plan	3,589,400	4,219,700	630,300	17.6%
Volunteer Firefighters Length of Service Awards Program	1,742,900	2,000,000	257,100	14.8%
Health Insurance	66,821,300	60,683,900	(6,137,400)	-9.2%
Life Insurance	4,399,400	4,586,400	187,000	4.3%
Workers Compensation	18,000,000	22,000,000	4,000,000	22.2%
Unemployment Insurance	250,000	250,000	0	0.0%
<b>SUBTOTAL</b>	<b>\$ 211,968,800</b>	<b>\$ 221,877,700</b>	<b>\$ 9,908,900</b>	<b>4.7%</b>
Non-General Fund Costs	(23,025,600)	(23,465,600)	(440,000)	1.9%
<b>NET GENERAL FUND</b>	<b>\$ 188,943,200</b>	<b>\$ 198,412,100</b>	<b>\$ 9,468,900</b>	<b>5.0%</b>

The FY 2009 approved budget includes approximately \$198.4 million for fringe benefits, a 5.0% increase or \$9.5 million from the FY 2008 approved budget. The budget ordinance CB-28-2008 transferred \$20.0 million from agencies' budgets to Non-Departmental contingency. The approved budget for fringe benefits illustrated here includes the contingency amount related to fringe benefits.

The County's contributions to the four Public Safety retirement plans (Police, Fire, Corrections, and Sheriff) constitute \$8.1 million of the increase. Actuarial valuations provide the basis for annual contributions to these plans.

Contributions to the State of Maryland Employees' Retirement and Pension System also increase based on base payroll increases. The seven Supplemental Retirement Plans - Deputy Sheriff, Correctional Officers, Crossing Guards, AFSCME, General Schedule, Fire Civilian, and Police Civilian - have increased by 9.5% for FY 2009.

Health Insurance encompasses the County's contributions to health, dental, vision, and prescription drug coverage for both active employees and retirees. To meet the Governmental Accounting Standards Board (GASB) Statement 45 concerning post-retirement health benefits, \$27.3 million (including general fund, enterprise fund and internal service funds contributions) is budgeted for retiree health insurance and life insurance.

Workers' Compensation increases by \$4 million, to be contributed to the Risk Management Fund, which is charged directly to County agencies.

## BUDGETARY FUND BALANCE

	Actual June 30 FY 2007 Balance	Estimated FY 2008 Revenues	Estimated FY 2008 Expenses	Estimated June 30 FY 2008 Balance	Approved FY 2009 Revenues	Approved FY 2009 Expenses	Projected June 30 FY 2009 Balance
<b>GENERAL FUND</b>							
Operating Reserve	\$ 49,013,927	\$ 2,578,720,600	\$ 2,625,999,200	\$ 52,519,984	\$ 2,673,454,000	\$ 2,673,454,000	\$ 53,469,080
Contingency Reserve	122,534,815			131,299,960			133,672,700
Undesignated Fund Balance	103,869,922			17,143,920			13,822,084
<b>TOTAL GENERAL FUND</b>	<b>\$ 275,418,664</b>	<b>\$ 2,578,720,600</b>	<b>\$ 2,625,999,200</b>	<b>\$ 200,963,864</b>	<b>\$ 2,673,454,000</b>	<b>\$ 2,673,454,000</b>	<b>\$ 200,963,864</b>
<b>INTERNAL SERVICE FUNDS</b>							
Fleet Management	\$ 14,133,619	\$ 13,111,000	\$ 13,111,000	\$ 13,790,119	\$ 18,359,900	\$ 18,359,900	\$ 9,382,719
Information Technology	1,520,272	27,201,600	27,201,600	543,372	27,878,300	27,878,300	143,372
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>\$ 15,653,891</b>	<b>\$ 40,312,600</b>	<b>\$ 40,312,600</b>	<b>\$ 14,333,491</b>	<b>\$ 46,238,200</b>	<b>\$ 46,238,200</b>	<b>\$ 9,526,091</b>
<b>ENTERPRISE FUNDS</b>							
Stormwater Management	\$ 30,573,454	\$ 42,174,600	\$ 42,174,600	\$ 27,542,751	\$ 42,840,500	\$ 42,840,500	\$ 28,655,176
Solid Waste	33,334,944	99,918,000	99,918,000	28,887,799	108,883,900	108,883,900	25,220,099
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$ 63,908,398</b>	<b>\$ 142,092,600</b>	<b>\$ 142,092,600</b>	<b>\$ 56,430,550</b>	<b>\$ 151,724,400</b>	<b>\$ 151,724,400</b>	<b>\$ 53,875,275</b>
<b>SPECIAL REVENUE FUNDS</b>							
Debt Service	\$ 7,963,845	\$ 103,436,400	\$ 103,436,400	\$ 7,965,845	\$ 111,165,700	\$ 111,165,700	\$ 3,994,823
Drug Enforcement and Education	4,866,750	1,825,000	2,500,000	4,191,750	2,500,000	2,500,000	3,691,750
Collington Center	1,157,974	5,000	5,000	1,152,974	5,000	5,000	1,147,974
Property Management Services	2,087,509	275,300	275,300	1,862,209	275,300	275,300	1,761,909
Domestic Violence	116,568	359,400	359,400	116,568	359,400	359,400	116,568
Industrial Development Authority	0	49,100	49,100	0	44,800	44,800	0
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 16,192,646</b>	<b>\$ 105,950,200</b>	<b>\$ 106,625,200</b>	<b>\$ 15,289,346</b>	<b>\$ 114,350,200</b>	<b>\$ 114,350,200</b>	<b>\$ 10,713,024</b>
<b>GRANT PROGRAM FUNDS</b>	<b>\$ 0</b>	<b>\$ 170,538,700</b>	<b>\$ 170,538,700</b>	<b>\$ 0</b>	<b>\$ 196,255,200</b>	<b>\$ 196,255,200</b>	<b>\$ 0</b>
<b>GRAND TOTAL ALL FUNDS</b>	<b>\$ 371,173,599</b>	<b>\$ 3,037,614,700</b>	<b>\$ 3,085,568,300</b>	<b>\$ 287,017,251</b>	<b>\$ 3,182,022,000</b>	<b>\$ 3,182,022,000</b>	<b>\$ 275,078,254</b>

Note - Budgeted revenues may include use of fund balance, therefore the totals may not add across.

Note - The definition of ending balance varies depending on the type of fund.

The following definitions of budgetary fund balance are used by Prince George's County:

General Fund - The Charter-mandated Contingency Reserve (5% of expenditure), plus the Operating Reserve at 2% and undesignated fund balance.

Internal Service Funds - The balance above represents total net assets as shown in the Comprehensive Annual Financial Report (CAFR).

Enterprise Funds - The balance shown above represents an ending cash and cash equivalents balance. This balance takes into account net operating revenues and expenditures and increases based on bond proceeds, offset by capital expenditures and by funds that must be held in reserve for future obligations.

Special Revenue Funds - The balance shown above represents fund balance as shown in the CAFR.