

CAROLINE COUNTY GOVERNMENT

Official FY 2017
Budget Document



General Fund Budget,
Capital Budget, Capital Reserve Fund,
Capital Improvement Program,
Enterprise Funds, Special Revenue Funds

July 1, 2016 - June 30, 2017

OFFICIAL CAROLINE COUNTY GOVERNMENT FY 2017 BUDGET DOCUMENT

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FY 17 Budget Message

An Overview

The adoption of the FY 17 budget marked a financial turning point for Caroline County. After years of lean times, the Commissioners approved operating and capital budgets that addressed a wide range of longstanding needs without increasing tax rates or user fees. As usual, the County's budget process was marked by strong cooperation among stakeholders, open and candid dialogue, and a clear shared vision for Caroline's future.

On the technical side, the County budget is divided into three parts: revenues, expenses, and capital. By law, the annual operating budget (expenses and revenues) must balance. The annual budget year begins on July 1.

The County receives revenues from four major sources: property taxes, income taxes, grants, and user fees. On the expense side, the County funds K-12 education, the local judicial system, the Sheriff's Office, the Library, local volunteer fire companies, Chesapeake College, a number of state agencies, and nine internal County departments. The annual budget also pays debt service on bonds issued for capital projects like school renovations and bridge construction.

About 80 percent of the County's annual budget involves essentially unavoidable expenses. This includes mandatory expenditures like underwriting the local public school system and the regional community college.

Revenues

The budget approved by the Commissioners kept the property and income tax rates unchanged. The County's property tax rate will continue to be 98 cents per \$100 of assessed value. The income tax rate will remain at 2.73 percent. User fees will remain largely the same in the coming fiscal year. The County expects to receive about \$45.5 million in total revenues.

Overall, County revenues have stabilized. Property taxes—the largest single source of revenues—are based on the assessed value of local real estate. The median home value in Caroline County has remained relatively flat since 2012 (about \$152,000) and new home construction remains well below the historic mean, likely due to low home values and the vastly increased cost of regulation including the requirement to install BAT septic systems and fire suppression sprinkler systems.

Property owners within the County's 10 incorporated municipalities pay property taxes at rates established by those towns. Property owners within the five largest towns receive a discount on County taxes called a "differential." Granting this tax break will lower revenues to the County by just over \$550,000 in FY 17. Once again, the Commissioners followed the differential formula established in 2012. This resulted in an overall increase in benefits to municipal property owners.

Expenses

The budget process began with the County Commissioners asking departments and allied agencies to submit a flat budget request (no increase in spending). Due to structural increases (like contractual inflation indexing), not every agency was able to do this. Stronger revenue numbers, however, allowed the Commissioners to make a number of adjustments.

The Commissioners authorized two new positions for “road deputies” in the Caroline County Sheriff’s Office. This was the first increase in patrol coverage since 1996. Continuing with the public safety theme, the Board also made progress reducing the County’s reliance on part-time contractual employees to staff EMS shifts.

The single largest percentage increase in funding was given to Caroline’s eight volunteer fire companies (VFCs). While the VFCs were one of the few County-supported groups not to have funding cut over the past decade, operational costs have exceeded the companies’ fundraising capacities. In FY 16, the Board authorized a one-time drawdown of funds from the volunteer fire service Length of Service Award Program (LOSAP) to augment VFC budgets. Having exhausted this source of revenue, the Board approved a 20-percent increase in operational funding for FY 17.

In response to state and federal budget cuts, the Board increased funding to Upper Shore Aging, notably the “Meals on Wheels” program. This additional funding will help reduce the long waiting list for this valuable service. Other local and area nonprofits also received funding hikes including Delmarva Community Transit (DCT) and St. Martin’s Ministries. New recipients included the Caroline Chamber of Commerce, Caroline Hospice Foundation and the local “Imagination Library” program.

The five Midshore Counties voted to give Chesapeake College a two percent increase in operating funds versus the four percent increase requested. The Counties also funded 80 percent of the College’s “maintenance and repair” budget. As required by law, total expenses equal total revenues.

Employee Pay & Benefits

The Commissioners approved a two-percent cost-of-living increase for employees and left benefits unchanged. The cost of the across-the-board pay increase was partly offset by lowering the employer contribution rate to the pension fund from 16% of pay to 14%.

In FY 16, the County withdrew from the regional ESMEC health insurance, moving to the State of Maryland’s insurance plan. This resulted in receiving about \$1.25 million in insurance reserves from ESMEC. The County Commissioner reinvested \$1 million of these funds into the County pension plan, pushing the funding level to nearly 84%. The lump sum deposit created room to lower the employer share without delaying progress towards a fully funded pension plan.

On the retirement front, the Pension Board approved a two percent cost-of-living adjustment for retirees. The Board also approved a transition from the County's heavily subsidized \$5,000 life insurance plan for retirees. As of July 1, this subsidized coverage will end. Retirees enrolled in the life insurance plan will receive an equal amount in a death benefit paid from the County's Other Post-Employment Benefits (OPEB) fund while the plan will not be offered in the future. The County's OPEB trust is the only such fund in the state that is 100-percent funded.

The County's outstanding workforce remains the single largest expense in the budget with an annual payroll of just \$10 million. Caroline County continues to have the lowest ratio of full-time employees to residents in the Midshore, a measure of the efficiency and effectiveness of County workers.

Capital

Perhaps the biggest story of the FY 17 budget is the dramatic increase in capital investment. In FY 07—arguably the County's last "normal" year—Caroline spent about \$3.2 million in capital. Between FY 08 and FY 13, average capital expenditures dropped to around \$470,000 per year. This precipitous decrease was primarily due to the economic downturn and the State of Maryland's 95 percent cut of local road building funds.

The collapse of capital investment resulted in a backlog of road and bridge maintenance, facility repairs, and fleet and heavy equipment replacement. In broad terms, this cumulate deficit is called "deferred maintenance."

The \$3.1 million capital budget represents a solid step towards tackling deferred maintenance. While significantly less than the over \$6 million in capital requests, the capital budget will allow for significant road maintenance, fleet replacements, and equipment purchases. Also included in the FY 17 budget is the annual lease-purchase payment for the \$4.5 million public safety radio upgrade.

Summary

Over the past decade, County Commissioners have made difficult but farsighted decisions. Their careful management of public money, containment of costs, and focus on paying down future liabilities has had a cumulative positive impact as evidenced by the FY 17 budget.

A major focus of the FY 17 budget is public safety. Increased resources in law enforcement, volunteer fire, and emergency services feature prominently. Another theme is capital investment. The Commissioners decision to earmark a previous increase in the income tax rate for infrastructure is paying dividends. Finally, the focus on unfunded liabilities—County bills that will come due in the future—has given the County badly needed "breathing room" in the operating budget.

The approved budget for any single year is simply a “snapshot” of a much more complex picture. In isolation, the FY 17 budget for Caroline County is a thoughtful, carefully crafted budget with reasonable levels of revenues, expenses, and capital investment. When considered against the backdrop of the past 10 years, however, the budget approved by the County Commissioners is a testament to wise fiscal management and milestone showing a fiscally-challenged County government on the road to recovery.

RESOLUTION #2016-003

ESTABLISHMENT OF THE FISCAL YEAR 2017 TAX RATES

WHEREAS, the Commissioners have carefully reviewed estimates of revenues prepared by the Budget Director and Comptroller, as well as requests for funding from County government departments, partner agencies, and non-profits, and have determined funding required for various purposes under State laws and mandates; and

WHEREAS, the Commissioners have held budget hearings as required by §50-7 of the Code of Public Local Laws of Caroline County, Maryland (the "Code"), as well as the Municipal Real Property Tax Differential public hearing required by §166-49(B) of the Code, and the Constant Yield Tax Rate Hearing required by §6-308 of the Tax – Property Article of the Annotated Code of Maryland.

NOW THEREFORE, IT IS HEREBY RESOLVED BY THE COUNTY COMMISSIONERS OF CAROLINE COUNTY, MARYLAND, that:

A. The FY2017 property tax rates for the 2017 fiscal year are adopted and set as follows per \$100 of assessed valuation:

B.

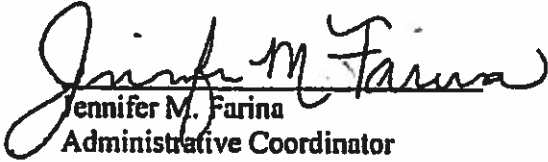
	FY2017 Tax Rate
Unincorporated Areas	\$0.98
Denton	\$0.92
Federalsburg	\$0.89
Goldsboro	\$0.98
Greensboro	\$0.91
Henderson	\$0.98
Hillsboro	\$0.98
Marydel	\$0.98
Preston	\$0.95
Ridgely	\$0.91
Templeville	\$0.98

C. The property tax rates reflect a Municipal Real Property Tax Differential for the towns of Denton, Federalsburg, Greensboro, Preston, and Ridgely, which are derived from a formula based on the estimated cost savings generated by municipal police departments and which includes the following factors: the assessable property tax base of each of the towns; the current level of service the Sheriff's Office provides to county residents as measured by the number of residents per sworn officer (excluding courthouse security); an estimate of the additional number of sworn officers (Sheriff's Deputies) necessary to provide police coverage to the towns at the County's current level of service (if no municipal police departments existed); the total cost of a Caroline County Sheriff's Deputy (based on median wages and benefits for a road deputy at a corporal rank with 10 years of experience); the percentage of County revenues comprised of property taxes (averaged over a 10 year period); and an estimate of the coverage (in percentage of hours per week) provided by town police departments.

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ADOPTED: May 17, 2016
EFFECTIVE: July 1, 2016

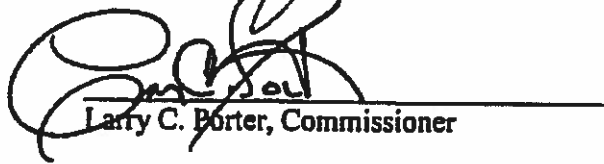
ATTEST:


Jennifer M. Farina
Administrative Coordinator

COUNTY COMMISSIONERS OF
CAROLINE COUNTY, MARYLAND


Wilbur Levengood Jr., President


Daniel J. Franklin, Vice President


Larry C. Porter, Commissioner



STATE OF MARYLAND CAROLINE COUNTY
FILED FOR RECORD

At 9:45 o'clock am on 5/18 2016
and duly recorded in Liber FDM
Folio 484 one of the Rest.
record books for the aforesaid and
Dale Minner, Clerk
Recording Fee 0

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6

Resolution #2016-003
FY2017 Property Tax Rates

RESOLUTION #2016-005

ADOPTION OF THE FISCAL YEAR 2017 OPERATING AND CAPITAL BUDGETS

WHEREAS, the County Commissioners of Caroline County, Maryland (the "Commissioners") must adopt a balanced budget by the second Tuesday of June; and

WHEREAS, the Commissioners have carefully reviewed estimates of revenues prepared by the Budget Director and Comptroller, as well as requests for funding from County government departments, partner agencies, and non-profits, and have determined funding required for various purposes under State laws and mandates; and

WHEREAS, the Commissioners have held budget hearings as required by §50-7 of the Code of Public Local Laws of Caroline County, Maryland (the "Code"), as well as the Municipal Real Property Tax Differential public hearing required by §166-49(B) of the Code, and the Constant Yield Tax Rate Hearing required by §6-308 of the Tax - Property Article of the Annotated Code of Maryland.

NOW THEREFORE, IT IS HEREBY RESOLVED BY THE COUNTY COMMISSIONERS OF CAROLINE COUNTY, MARYLAND, that:

- A. The FY2017 Operating Budget in the amount of \$45,525,947 and as summarized in the attached list of funds, is adopted.
B. The FY2017 Capital Budget in the amount of \$9,406,425 and as summarized in the attached list of funds, is adopted.

ADOPTED: May 31, 2016
EFFECTIVE: July 1, 2016

ATTEST:

Jennifer M. Farina
Administrative Coordinator

COUNTY COMMISSIONERS OF CAROLINE COUNTY, MARYLAND

Wilbur Levensgood Jr., President

Daniel J. Franklin, Vice President



STATE OF MARYLAND CAROLINE COUNTY
FILED FOR RECORD
Larry C. Porter, Commissioner

At 9:00 o'clock am on 7/1 2016
and duly recorded in Liber FDM 5
Folio 488 one of the Resolutions
record books for the aforesaid and
H. Dale Munner Clerk
Recording Fee 0

GENERAL FUND BUDGET

Fiscal Year 2017

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2017**

<u>REVENUE SOURCES</u>	<u>ESTIMATE FY 2017</u>
<u>PROPERTY TAXES</u>	
REAL PROPERTY TAXES	23,611,873
UTILITIES	1,400,000
PENALTIES AND INTEREST	275,000
COUNTY SENIOR TAX CREDIT	(165,000)
TAX SALE REVENUE	1,000
PRIOR YEARS, TAX REVENUES	30,000
TOWN ADMIN FEE	36,000
TOWN DIFFERENTIAL REIMBURSEMENT	(61,613)
	<u>25,127,260</u>
<u>INCOME TAX</u>	
INCOME TAX	12,450,000
	<u>12,450,000</u>
<u>OTHER LOCAL TAXES</u>	
MOBILE HOME TAX	70,000
RECORDATION TAX	1,400,000
FRANCHISE TAX	164,000
	<u>1,634,000</u>
<u>STATE SHARED TAXES</u>	
HIGHWAY USERS REVENUE	402,727
	<u>402,727</u>
<u>LICENSES AND PERMITS</u>	
LIQUOR LICENSE	56,000
TRADERS LICENSE	21,000
BUILDING PERMIT	110,000
STORMWATER MGM INSPECTION	3,000
FOREST CONSERVATION PLANS	1,500
MARRIAGE LICENSES & CEREMONIES	6,000
	<u>197,500</u>
<u>FEDERAL GRANTS</u>	
EMERGENCY MANAGEMENT	71,800
CSEA GRANT	3,000
FFY 319(H) INCREMENTAL GRANT	110,000
	<u>184,800</u>

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2017**

<u>REVENUE SOURCES</u>	<u>ESTIMATE</u> <u>FY 2017</u>
<u>STATE GRANTS</u>	
DISPARITY GRANT	2,132,000
TEACHER RETIREMENT SUPPLEMENT	685,108
POLICE PROTECTION AID	153,417
FAMILY SERVICES GRANT	149,350
JUROR REIMBURSEMENT	16,500
JUVENILE DRUG CRT GRANT	125,642
FIRE AND AMBULANCE GRANT	242,000
CRITICAL AREA GRANT	4,000
	<hr/> 3,508,017 <hr/>
<u>OTHER GRANTS</u>	
SCHOOL RESOURCE OFFICERS	134,352
SRO FULL TIME	102,048
	<hr/> 236,400 <hr/>
<u>CHARGES FOR SERVICES</u>	
ANIMAL FEES & FINES	500
COURT COSTS, FEES & FINES	3,000
COURT TRANSCRIPTS & TAPES	2,000
TELEPHONE 911 FEES	180,000
SHERIFFS FEES	30,000
REIMB OVERTIME	112,740
PRISONER FEES	85,000
RECYCLING FEES	5,000
AGENCY REIMBURSEMENTS	10,000
MOSQUITO CONTROL FEES	40,000
JOHNSONGRASS FEES	22,000
REPAIR SERVICES	127,000
CPR FEES	3,500
MARINA FEES	30,300
PARK OPERATING FEES	3,400
ADMINISTRATIVE FEES	10,000
RECREATION FEES	47,000
VEHICLE TAG FEES	3,500
CONVENIENCE FEES	70,000
	<hr/> 784,940 <hr/>

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2017**

<u>REVENUE SOURCES</u>	<u>ESTIMATE FY 2017</u>
<u>MISCELLANEOUS REVENUE</u>	
INTEREST	5,000
RENTS	24,284
RENT ARMORY	15,500
MUNICIPAL INFRASTRUCTURE	21,594
INTEREST MUNICIPAL SHARE	1,425
	<hr/> 67,803 <hr/>
<u>TRANSFERS</u>	
TRANSFER SCHOOL EXCISE	75,000
TRANSFER BLS	755,000
TRANSFER FR FUND BALANCE	100,000
TRANSFER FR RECREATION PROGRAM	2,500
	<hr/> 932,500 <hr/>
 TOTAL REVENUES	 <hr/> 45,525,947 <hr/>

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2017**

<u>REVENUE SOURCES</u>	<u>ACTUAL</u> <u>FY 2015</u>	<u>ESTIMATE</u> <u>FY 2016</u>	<u>ESTIMATE</u> <u>FY 2017</u>
<u>PROPERTY TAXES</u>			
REAL PROPERTY TAXES	23,309,054.51	23,345,884	23,611,873
UTILITIES	1,412,950.08	1,400,000	1,400,000
PENALTIES AND INTEREST	270,565.90	300,000	275,000
COUNTY SENIOR TAX CREDIT	(163,467)	(160,000)	(165,000)
TAX SALE REVENUE	10,936.29	0	1,000
PRIOR YEARS, TAX REVENUES	56,403.59	25,000	30,000
TOWN ADMIN FEE	36,513.60	36,000	36,000
TOWN DIFFERENTIAL REIMBURSEMENT	(29,885)	(30,000)	(61,613)
	<u>24,903,072.01</u>	<u>24,916,884</u>	<u>25,127,260</u>
<u>INCOME TAX</u>			
INCOME TAX	12,279,931.68	11,800,000	12,450,000
	<u>12,279,931.68</u>	<u>11,800,000</u>	<u>12,450,000</u>
<u>OTHER LOCAL TAXES</u>			
MOBILE HOME TAX	66,537.00	60,000	70,000
RECORDATION TAX	1,662,327.60	1,200,000	1,400,000
FRANCHISE TAX	161,208.17	164,000	164,000
	<u>1,890,072.77</u>	<u>1,424,000</u>	<u>1,634,000</u>
<u>STATE SHARED TAXES</u>			
HIGHWAY USERS REVENUE	390,171.59	442,913	402,727
	<u>390,171.59</u>	<u>442,913</u>	<u>402,727</u>
<u>LICENSES AND PERMITS</u>			
LIQUOR LICENSE	54,611.90	56,000	56,000
TRADERS LICENSE	21,211.26	21,000	21,000
BUILDING PERMIT	100,030.72	95,000	110,000
STORMWATER MGM INSPECTION	2,950.00	3,000	3,000
FOREST CONSERVATION PLANS	400.00	1,500	1,500
MARRIAGE LICENSES & CEREMONIES	6,920.00	5,500	6,000
	<u>186,123.88</u>	<u>182,000</u>	<u>197,500</u>
<u>FEDERAL GRANTS</u>			
FED INCENTIVES PRISONERS	0	1,000	0
FEDERAL DISASTER AID	1,792.74	0	0
EMERGENCY MANAGEMENT	71,864.00	71,800	71,800
CSEA GRANT	2,389.33	9,956	3,000
FFY 319(H)INCREMENTAL GRANT	98,540.20	140,000	110,000
ADULT DRUG COURT GRANT	53,809.19	0	0
	<u>228,395.46</u>	<u>222,756</u>	<u>184,800</u>

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2017**

<u>REVENUE SOURCES</u>	<u>ACTUAL</u> <u>FY 2015</u>	<u>ESTIMATE</u> <u>FY 2016</u>	<u>ESTIMATE</u> <u>FY 2017</u>
<u>STATE GRANTS</u>			
DISPARITY GRANT	2,131,782.00	2,132,000	2,132,000
TEACHER RETIREMENT SUPPLEMENT	685,108.00	685,108	685,108
POLICE PROTECTION AID	157,378.00	154,251	153,417
FAMILY SERVICES GRANT	137,124.46	148,431	149,350
JUROR REIMBURSEMENT	11,850.00	16,500	16,500
JUVENILE DRUG CRT GRANT	70,000.00	123,030	125,642
STATE PARK FEES	59,387.55	0.00	0.00
FIRE AND AMBULANCE GRANT	240,851.00	242,000	242,000
PARK GRANTS	1,128.65	0	0
CRITICAL AREA GRANT	4,000.00	4,000	4,000
ADULT OFFENDER COM SERV PROGRAM	30,720.00	30,720	0
	<u>3,529,329.66</u>	<u>3,536,040</u>	<u>3,508,017</u>
<u>OTHER GRANTS</u>			
SCHOOL RESOURCE OFFICERS	137,388.11	140,186	134,352
SRO FULL TIME	81,691.18	103,754	102,048
	<u>219,079.29</u>	<u>243,940</u>	<u>236,400</u>
<u>CHARGES FOR SERVICES</u>			
ANIMAL FEES & FINES	600.00	500	500
COURT COSTS, FEES & FINES	6,548.60	2,500	3,000
COURT TRANSCRIPTS & TAPES	2,044.00	3,000	2,000
TELEPHONE 911 FEES	177,657.30	185,000	180,000
SHERIFFS FEES	31,050.30	30,000	30,000
REIMB OVERTIME	159,877.80	112,740	112,740
PRISONER FEES	84,366.99	80,000	85,000
RECYCLING FEES	5,627.46	8,000	5,000
AGENCY REIMBURSEMENTS	9,378.05	15,000	10,000
MOSQUITO CONTROL FEES	36,222.00	45,000	40,000
JOHNSONGRASS FEES	18,790.69	22,000	22,000
REPAIR SERVICES	110,000.31	102,000	127,000
CPR FEES	3,134.40	3,000	3,500
MARINA FEES	32,187.58	34,400	30,300
PARK OPERATING FEES	3,407.49	0	3,400
ADMINISTRATIVE FEES	9,830.88	10,000	10,000
RECREATION FEES	32,756.63	31,504	47,000
VEHICLE TAG FEES	3,417.00	3,500	3,500
CONVENIENCE FEES	74,800.00	70,000	70,000
ELECTION FILING FEES	638.33	0	0
FEES FAMILY SERVICE REVENUES	932.00	0	0
	<u>803,267.81</u>	<u>758,144</u>	<u>784,940</u>

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2017**

<u>REVENUE SOURCES</u>	<u>ACTUAL</u> <u>FY 2015</u>	<u>ESTIMATE</u> <u>FY 2016</u>	<u>ESTIMATE</u> <u>FY 2017</u>
<u>MISCELLANEOUS REVENUE</u>			
INTEREST	4,873.79	4,000	5,000
RENTS	25,064.37	20,671	24,284
RENT ARMORY	16,327.00	13,625	15,500
MUNICIPAL INFRASTRUCTURE	19,321.00	20,458	21,594
INTEREST MUNICIPAL SHARE	3,688.00	2,418	1,425
LGIT GRANT	200.00	0	0
	<u>69,274.16</u>	<u>61,172</u>	<u>67,803</u>
<u>TRANSFERS</u>			
LGIT GRANT	200.00	0	0
TRANSFER SCHOOL EXCISE	60,000.00	75,000	75,000
TRANSFER BLS	777,243.92	730,000	755,000
TRANSFER FR FUND BALANCE	0	600,000	100,000
TRANSFER FR RECREATION PROGRAM	1,700.00	2,500	2,500
	<u>839,143.92</u>	<u>1,407,500</u>	<u>932,500</u>
 TOTAL REVENUES	 <u><u>45,337,862.23</u></u>	 <u><u>44,995,349</u></u>	 <u><u>45,525,947</u></u>

**COUNTY COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR ENDING JUNE 30, 2017**

<u>EXPENDITURES</u>	<u>BUDGET FY 2017</u>
<u>GENERAL GOVERNMENT</u>	
COUNTY COMMISSIONERS	487,221
ETHICS COMMISSION	200
ELECTIONS	400,123
STATE ASSESSMENT & TAXATION COST	153,680
TAX OFFICE	306,002
OFFICE OF FINANCE	464,734
OFFICE OF LAW	170,343
OFFICE OF HUMAN RESOURCES	408,819
PLANNING & CODES	898,612
GENERAL SERVICES	143,000
TECHNOLOGY	362,179
<u>JUDICIAL</u>	
JUVENILE DRUG COURT GRANT	140,642
FAMILY SERVICE GRANT CIRCUIT COURT	149,350
CIRCUIT COURT	299,145
ORPHAN'S COURT	19,136
STATE'S ATTORNEY	797,391
<u>PUBLIC SAFETY</u>	
SHERIFF	2,880,547
COURTHOUSE SECURITY	275,292
SCHOOL RESOURCE OFFICER	179,137
ADULT COMMUNITY SERVICE PROGRAM	30,700
SRO FULL TIME	102,048
LOSAP	129,774
FIRE COMPANIES	1,189,500
AMBULANCE GRANTS	107,713
STATE FIRE AID	242,000
CORRECTIONS	3,799,243
EMERGENCY SERVICES: ADMINISTRATION	234,067
EMERGENCY SERVICES: COMMUNICATIONS	1,146,049
EMERGENCY SERVICES: MEDICAL SERVICE	2,474,549
EMERGENCY SERVICES: PLAN & RISK MGM	171,146

**COUNTY COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR ENDING JUNE 30, 2017**

<u>EXPENDITURES</u>	<u>BUDGET FY 2017</u>
HUMANE SOCIETY	291,000
LIQUOR LICENSING	71,143
<u>PUBLIC WORKS</u>	
GENERAL ADMINISTRATION	298,092
CENTRAL SHOP	645,328
SOLID WASTE DISPOSAL	261,014
JOHNSONGRASS	78,047
MOSQUITO CONTROL	69,649
ROADS	1,595,688
COUNTY BUILDINGS	624,674
<u>HEALTH</u>	
CAROLINE MENTAL HEALTH	45,000
HEALTH	377,903
CAROLINE CENTER	26,845
<u>SOCIAL SERVICES</u>	
UPPER SHORE AGING	108,728
DELMARVA COMMUNITY SERVICES	90,000
CAROLINE HOSPICE FOUNDATION	2,500
CAROLINE CHAMBER OF COMMERCE	2,500
SAINT MARTIN'S MINISTRIES	5,000
CAROLINE COUNTY HUMAN SERVICE COUNCIL	7,000
MID SHORE FAMILY VIOLENCE	5,000
<u>EDUCATION</u>	
BOARD OF EDUCATION	12,637,132
BD OF ED TEACHERS PENSION	1,346,097
CHESAPEAKE COLLEGE	1,378,358
CHEASP DORCHESTER BOND INTEREST	3,007
CHEASP DORCHESTER BOND PRINCIPAL	8,605
CHEAP LRC BOND PRINCIPAL	35,000
CHEAP LRC BOND INTEREST	7,875
CHEAP ALLIED HLTH PRINCIPAL	54,989

**COUNTY COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR ENDING JUNE 30, 2017**

<u>EXPENDITURES</u>	<u>BUDGET FY 2017</u>
CHESAP ALLIED HLTH INTEREST	53,091
CHESAP ALLIED HLTH & ATHLETICS FF & E	51,063
CHESAPEAKE COLLEGE REPAIRS	71,286
 <u>RECREATION AND PARKS</u>	
RECREATION	657,992
PARKS	272,467
 <u>CAROLINE ARTS COUNCIL</u>	
CAROLINE ARTS COUNCIL	5,000
 <u>LIBRARY</u>	
LIBRARY	1,144,435
IMAGINATION LIBRARY	3,000
 <u>EXTENSION SERVICE</u>	
EXTENSION SERVICE	136,413
 <u>INTERFAITH HOUSING</u>	
INTERFAITH HOUSING	6,000
 <u>ECONOMIC DEVELOPMENT</u>	
MID SHORE REGIONAL COUNCIL	15,000
ECONOMIC DEVELOPMENT	236,342
SMALL BUSINESS DEVELOPMENT	3,000
 <u>DEBT SERVICE</u>	
	3,587,674
 <u>INTERGOVERNMENTAL</u>	
IN LIEU OF BANKSTOCK	3,100
TOWN PLANNING GRANTS	12,500
 <u>CONTINGENCY</u>	
CONTINGENCY	378,033

**COUNTY COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR ENDING JUNE 30, 2017**

<u>EXPENDITURES</u>	<u>BUDGET FY 2017</u>
<u>TRANSFERS</u>	
4 H & YOUTH FUND	18,423
SICK LEAVE UNFUNDED LIABILITY	32,611
TRANSFER TO CAPITAL	600,000
 TOTAL	 <hr/> <hr/> 45,525,947

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2017**

<u>EXPENDITURE CATEGORY</u>	<u>ACTUAL FY 2015</u>	<u>BUDGET FY 2016</u>	<u>BUDGET FY 2017</u>
<u>COUNTY COMMISSIONERS</u>			
SALARIES-PERMANENT	248,901.85	272,083	289,863
SALARIES-OVERTIME	.00	100	765
SALARIES-TEMPORARY	16,986.29	11,800	0
HEALTH & DENTAL	28,913.02	36,211	27,183
LIFE & LTD	1,204.80	1,428	1,683
EMPLOYEE DEVELOPMENT	2,150.00	2,800	3,500
RETIREMENT	37,669.43	41,133	40,602
WORKER'S COMPENSATION	730.61	814	696
SOCIAL SECURITY	19,626.22	21,725	22,229
TELEPHONE	4,451.89	4,000	4,000
POSTAGE	245.11	450	300
COUNTY PROMOTION/WEB PAGE	5,875.85	0	0
ADVERTISING	5,991.79	12,000	4,000
PRINTING AND PUBLICATIONS	536.82	300	300
MILEAGE & CONFERENCE EXPENSE	5,269.60	3,300	10,000
ASSOCIATION DUES	41,645.00	43,000	44,000
LEGAL SERVICES	.00	0	5,000
PUBLIC COMMUNICATION	.00	7,250	8,000
OFFICE SUPPLIES	1,034.26	600	1,800
WW DUPLICATING/SUPPLIES	7,645.89	8,100	6,800
UPDATE CODE	9,166.95	10,000	10,000
OTHER EXPENSES	12,449.30	8,200	6,500
TOTAL	450,494.68	485,294	487,221
<u>JUVENILE INTER GOVERNMENT GRANT</u>			
SALARIES JUV INTER GOV GRANT	57.41	0	0
SOCIAL SECURITY	4.39	0	0
TOTAL	61.80	0	0
<u>ETHICS COMMISSION</u>			
ETHICS COMMISSION	79.14	200	200
TOTAL	79.14	200	200
<u>ADULT DRUG COURT GRANT</u>			
SALARIES ADULT DRUG CRT GRT	30,207.39	0	0
HEALTH & DENTAL	6,339.04	0	0
LIFE & LTD	238.20	0	0
WORKER'S COMPENSATION	96.95	0	0
SOCIAL SECURITY	2,208.02	0	0
CONSULTANTS/CONTRACTS	5,075.60	0	0

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2017**

<u>EXPENDITURE CATEGORY</u>	<u>ACTUAL FY 2015</u>	<u>BUDGET FY 2016</u>	<u>BUDGET FY 2017</u>
TRAVEL	343.20	0	0
SUPPLIES	3,257.46	0	0
OTHER EXPENSES	6,043.33	0	0
TOTAL	53,809.19	0	0

JUVENILE DRUG COURT GRANT

DRUG COURT COORDINATOR	46,187.78	80,396	82,174
HEALTH & DENTAL	2,683.68	9,579	10,174
LIFE & LTD	257.76	496	571
RETIREMENT	6,936.00	6,965	6,240
WORKER'S COMPENSATION	107.20	230	197
SOCIAL SECURITY	3,561.96	6,150	6,286
DRUG TESTING	5,718.01	55,000	15,000
OTHER EXPENSES	220.00	0	15,000
STATE OTHER EXPENSES	4,327.61	5,000	5,000
TOTAL	70,000.00	163,816	140,642

FAMILY SERVICES GRANT CIRCUIT COURT

SALARY FAMILY SERVICE GRANT	67,843.98	67,618	67,906
HEALTH & DENTAL	3,143.28	3,143	2,800
LIFE & LTD	327.24	330	374
RETIREMENT	13,466.21	13,524	13,581
WORKER'S COMPENSATION	184.52	194	163
SOCIAL SECURITY	5,310.30	5,173	5,195
TELEPHONE	338.54	400	350
DUES/SUBSCRIPTION/PUBLICATION	1,212.34	1,350	1,200
EQUIPMENT	849.98	1,200	1,200
CENTRAL DUPLICATING	.00	600	600
TRAINING/JUDICIAL	1,225.00	0	750
TRAVEL	1,409.97	1,800	1,200
CHILD EDUCATIONAL PROGRAM	1,611.89	3,500	4,000
ALTERNATIVE DISP RESOLUTION	.00	800	800
CHILDREN CHILDCARE WAIT ROOM	266.10	200	300
CHILDREN'S ATTORNEY	21,848.00	17,000	10,790
CUSTODY INVESTIGATE/HOME STUDY	300.00	1,200	0
MENTAL HEALTH-EVALUATIONS	700.00	4,200	2,100
MENTAL HEALTH-TREATMENT	.00	1,000	1,000
PARENTING EDUCATION	2,909.00	4,500	4,000
SELF-HELP/FAMILY LAW CLINIC	12,961.20	15,000	15,000
VISITATION SERVICES	22,368.26	24,700	13,791
OFFICE SUPPLIES	610.94	650	850

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2017**

<u>EXPENDITURE CATEGORY</u>	<u>ACTUAL FY 2015</u>	<u>BUDGET FY 2016</u>	<u>BUDGET FY 2017</u>
OTHER EXPENSES	1,911.24	3,000	1,400
FEES COLLECTED EXPENSE	932.00	0	0
TOTAL	161,729.99	171,082	149,350
 <u>CIRCUIT COURT</u>			
SALARIES-PERMANENT	128,273.15	127,470	130,419
SALARIES-OVERTIME	3,125.17	4,000	4,080
SALARIES TEMPORARY	23,896.00	40,000	40,800
HEALTH & DENTAL	29,248.00	31,886	31,894
LIFE & LTD	762.36	766	880
RETIREMENT	20,220.00	20,395	18,259
WORKER'S COMPENSATION	904.75	1,230	1,295
SOCIAL SECURITY	11,032.68	13,117	13,410
TELEPHONE	1,739.10	1,500	1,500
POSTAGE	3,539.03	3,000	3,000
DUPLICATING	2,204.08	2,000	2,000
MILEAGE & CONFERENCE EXPENSE	1,274.80	1,200	1,200
MAINTENANCE CONTRACT	8,892.00	8,908	8,908
OFFICE SUPPLIES	2,867.21	3,500	3,500
JURORS	17,510.65	32,000	32,000
OTHER EXPENSES	446.48	500	500
CAPITAL OUTLAY	818.99	5,860	5,500
TOTAL	256,754.45	297,332	299,145
 <u>ORPHAN'S COURT</u>			
SALARIES-PERMANENT	15,833.46	15,000	15,000
RETIREMENT	2,412.00	2,400	2,400
WORKER'S COMPENSATION	58.55	45	36
SOCIAL SECURITY	1,211.24	1,150	1,150
EXPENSE ALLOWANCE	151.80	550	550
TOTAL	19,667.05	19,145	19,136
 <u>STATE'S ATTORNEY</u>			
SALARIES-PERMANENT	502,551.46	515,879	525,936
SALARIES-OVERTIME	1,179.79	2,000	2,040
SALARIES-TEMPORARY	20,222.76	0	27,800
HEALTH & DENTAL	83,530.02	74,144	84,102
LIFE & LTD	2,622.40	2,684	3,086
RETIREMENT	80,904.00	82,970	78,470
WORKER'S COMPENSATION	2,008.89	1,485	1,337
SOCIAL SECURITY	38,246.59	39,617	42,520

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2017**

<u>EXPENDITURE CATEGORY</u>	<u>ACTUAL FY 2015</u>	<u>BUDGET FY 2016</u>	<u>BUDGET FY 2017</u>
TELEPHONE	2,235.76	2,200	2,200
POSTAGE	2,049.71	2,300	2,300
DUPLICATING	4,499.82	3,000	3,000
MILEAGE & CONFERENCE EXPENSE	1,802.68	2,500	2,500
OFFICE SUPPLIES	4,564.25	4,000	12,000
EXTRADITION COSTS	2,309.34	2,500	0
BOND AND INSURANCE	100.00	100	100
OTHER EXPENSES	7,306.59	10,000	10,000
TOTAL	756,134.06	745,379	797,391

ELECTIONS

SALARIES-TEMPORARY	728.00	500	500
SALARIES BOARD MEMBERS	15,250.00	16,000	16,000
ELECTION EMP SAL & FRINGE	211,279.19	257,551	221,146
WORKER'S COMPENSATION (C0)	38.68	136	129
SOCIAL SECURITY (CO)	1,376.10	1,262	1,262
JUDGES SALARIES & TRAINING	29,449.14	30,900	37,186
TELEPHONE	450.65	640	640
POSTAGE	8,495.93	8,500	8,675
PRINTING AND PUBLICATIONS	8,697.68	20,000	13,150
COPIER	4,303.69	4,500	4,500
MILEAGE & CONFERENCE EXPENSE	6,406.53	5,500	8,230
CONTRACTUAL SERVICES	.00	4,200	4,200
LEGAL SERVICES	3,000.00	3,000	3,000
NETWORKING/CONNECTION	841.46	1,000	1,000
VOTING REQ SYSTEM	131.25	0	0
ELECTION SUPPLIES & EXPENSES	1,593.61	2,000	2,000
OFFICE SUPPLIES	606.04	1,000	1,000
OTHER EXPENSES	934.18	500	500
VOTING SYS SUPPORT & SVCS	67,948.68	94,205	77,005
TOTAL	361,530.81	451,394	400,123

STATE DEPT OF ASSESSMENTS & TAX

STATE ASSESSMENT & TAX COST	137,811.00	159,389	153,680
TOTAL	137,811.00	159,389	153,680

TAX OFFICE

SALARIES-PERMANENT	196,078.13	195,079	175,164
HEALTH & DENTAL	33,976.69	37,377	34,687
LIFE & LTD	911.16	1,027	1,028
RETIREMENT	31,118.00	31,213	24,523

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2017**

<u>EXPENDITURE CATEGORY</u>	<u>ACTUAL FY 2015</u>	<u>BUDGET FY 2016</u>	<u>BUDGET FY 2017</u>
WORKER'S COMPENSATION	493.81	560	420
SOCIAL SECURITY	14,372.27	14,924	13,400
TELEPHONE	1,002.10	1,000	1,050
POSTAGE	9,951.38	10,300	10,300
MILEAGE & CONFERENCE EXPENSE	188.28	200	200
ASSOCIATION DUES	75.00	240	240
TAX BILLS	4,365.56	5,000	5,500
DATA PROCESSING	21,971.25	36,442	36,450
OFFICE SUPPLIES	2,170.88	2,700	2,500
BOND AND INSURANCE	360.00	400	360
OTHER EXPENSES	493.72	500	180
TOTAL	317,528.23	336,962	306,002
<u>OFFICE OF FINANCE</u>			
SALARIES-PERMANENT	197,214.70	197,237	226,825
SALARIES-OVERTIME	104.11	0	0
HEALTH & DENTAL	42,363.04	39,167	48,466
LIFE & LTD	1,016.01	1,099	1,424
EMPLOYEE DEVELOPMENT	1,117.72	1,000	1,000
RETIREMENT	31,380.00	31,558	31,756
WORKER'S COMPENSATION	538.16	564	544
SOCIAL SECURITY	14,070.45	15,089	17,352
TELEPHONE	422.34	600	600
POSTAGE	2,658.79	2,300	2,300
PAYROLL SERVICES	49,264.10	49,000	49,000
MILEAGE & CONFERENCE EXPENSE	1,873.82	500	500
AUDIT AND FINANCIAL RECORDS	63,830.00	65,750	67,625
DATA PROCESSING	14,042.17	15,680	16,150
OFFICE SUPPLIES	487.42	500	500
OTHER EXPENSES	1,473.92	693	693
TOTAL	421,856.75	420,737	464,735
<u>OFFICE OF LAW</u>			
SALARIES-PERMANENT	86,570.50	86,245	92,700
SALARIES-TEMPORARY	11,781.00	25,500	28,642
ADMINISTRATIVE ASSIST COST	5,165.00	0	0
HEALTH & DENTAL	6,339.04	6,895	7,491
LIFE & LTD	398.04	398	473
RETIREMENT	14,669.35	14,680	13,764
WORKER'S COMPENSATION	251.46	320	290
SOCIAL SECURITY	7,395.58	8,548	9,283

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2017**

<u>EXPENDITURE CATEGORY</u>	<u>ACTUAL FY 2015</u>	<u>BUDGET FY 2016</u>	<u>BUDGET FY 2017</u>
TELEPHONE	1,115.63	1,200	1,200
POSTAGE	64.07	100	100
PRINTING AND PUBLICATIONS	2,214.90	2,200	2,200
CENTRAL DUPLICATING	.00	0	1,800
MILEAGE & CONFERENCE EXPENSE	2,766.36	3,000	3,000
ASSOCIATION DUES	525.00	850	900
LEGAL SERVICES	953.59	3,000	3,000
OFFICE SUPPLIES	1,565.95	600	1,000
OTHER EXPENSES	4,301.18	3,700	4,500
TOTAL	146,076.65	157,236	170,343
 <u>OFFICE OF HUMAN RESOURCES</u>			
SALARIES-PERMANENT	143,822.55	143,837	147,345
HEALTH & DENTAL	23,750.20	19,071	18,973
LIFE & LTD	679.32	685	787
EMPLOYEE DEVELOPMENT	7,140.57	8,000	5,000
RETIREMENT	22,920.00	23,014	20,628
WORKER'S COMPENSATION	386.97	412	354
UNEMPLOYMENT	19,251.24	15,000	15,000
ACTUARIAL SERVICES	39,746.20	37,000	40,000
SOCIAL SECURITY	10,328.38	11,004	11,272
CRIMINAL BACKGROUND CHECKS	1,059.50	750	750
ACA	.00	1,000	0
RETIREE EXPENSES	590.80	350	1,500
EMPLOYEE TRAINING	6,249.21	3,500	3,500
DRUG/ALCOHOL TESTING	6,265.50	5,000	5,000
POST EMP BENEFITS NOT HEALTH	27,781.60	27,810	27,810
POST EMPLOYEE HEALTH CARE	65,619.90	97,426	87,500
TELEPHONE	1,094.32	950	950
POSTAGE	694.63	700	700
ADVERTISING	9,855.62	7,000	7,000
PRINTING AND PUBLICATIONS	.00	250	250
DUPLICATING	.00	0	1,200
ID BADGES	653.44	300	300
MILEAGE & CONFERENCE EXPENSE	55.40	1,000	1,000
ASSOCIATION DUES	.00	0	1,000
LEGAL SERVICES	.00	0	5,000
OFFICE SUPPLIES	819.34	1,500	4,000
OTHER EXPENSES	1,540.80	1,000	2,000
TOTAL	390,305.49	406,559	408,819

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2017**

<u>EXPENDITURE CATEGORY</u>	<u>ACTUAL FY 2015</u>	<u>BUDGET FY 2016</u>	<u>BUDGET FY 2017</u>
<u>PLANNING & CODES ADMINISTRATION</u>			
SALARIES-PERMANENT	452,156.29	439,978	494,019
SALARY GRANTS	148.96	0	0
ADMINISTRATIVE ASSIST COST	-5,165.00	0	0
HEALTH & DENTAL	75,740.59	75,315	98,203
CLOTHING ALLOWANCE	.00	500	500
LIFE & LTD	2,357.87	2,556	3,237
EMPLOYEE DEVELOPMENT	1,500.00	1,500	1,500
RETIREMENT	76,099.49	75,459	73,699
WORKER'S COMPENSATION	4,034.49	3,007	3,262
SOCIAL SECURITY	33,274.05	33,658	37,792
TELEPHONE	3,116.13	3,400	3,400
POSTAGE	1,977.24	3,000	3,000
ADVERTISING	2,374.68	2,000	2,000
PRINTING AND PUBLICATIONS	1,377.08	1,000	1,000
DUPLICATING	13,854.57	13,500	13,500
MILEAGE & CONFERENCE EXPENSE	1,348.94	2,850	2,850
ASSOCIATION DUES	1,680.00	2,000	2,000
LEGAL SERVICES	97,979.50	18,000	25,000
AUTO INSURANCE	851.32	900	900
FOREST CONSERVATION	1,662.45	1,000	1,000
OPERATION OF AUTOS	276.06	1,125	1,125
FUELS	1,772.23	2,625	2,625
OFFICE SUPPLIES	3,444.78	4,000	4,000
SOFTWARE MAINTENANCE	7,732.95	11,000	11,000
OTHER EXPENSES	3,933.01	3,000	3,000
319(H) INCREMENTAL GVFC	49,535.46	110,000	110,000
TOTAL	833,063.14	811,373	898,612
<u>GENERAL SERVICES</u>			
TELEPHONE	40,516.71	46,000	36,000
POSTAGE	5,375.18	4,000	5,500
ESNEC ENGERY TRUST	1,179.00	1,500	1,500
WASTE-ENERGY STUDY	.00	12,500	0
PROPERTY AND CASUALTY INSURANCE	44,588.00	46,750	49,500
LIABILITY INSURANCE	15,239.76	16,002	34,000
ENVIRONMENTAL INSURANCE	15,996.33	16,800	16,500
BOND AND INSURANCE	1,557.00	1,600	0
TOTAL	124,451.98	145,152	143,000

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2017**

<u>EXPENDITURE CATEGORY</u>	<u>ACTUAL FY 2015</u>	<u>BUDGET FY 2016</u>	<u>BUDGET FY 2017</u>
<u>TECHNOLOGY</u>			
SALARIES-PERMANENT	159,076.73	156,565	160,487
SALARIES-OVERTIME	4,476.64	3,000	3,060
HEALTH & DENTAL	15,537.98	15,756	22,365
LIFE & LTD	846.48	905	1,045
EMPLOYEE DEVELOPMENT	10,880.34	9,500	10,500
RETIREMENT	24,852.00	25,050	22,468
WORKER'S COMPENSATION	3,055.63	3,706	393
SOCIAL SECURITY	12,333.90	12,436	12,511
MOBILE PHONES	2,066.05	2,500	2,450
POSTAGE	11.30	50	50
MILEAGE & CONFERENCE EXPENSE	1,037.37	2,000	1,050
AUTO INSURANCE	425.66	450	450
REPAIRS	685.08	500	500
FUELS	1,071.49	2,100	2,100
OFFICE SUPPLIES	678.47	750	750
WIDE AREA NETWORK	30,692.58	25,000	25,000
MAINTENANCE	50,535.50	49,500	49,500
HARDWARE	11,248.80	10,000	10,000
TOOLS AND PARTS	2,170.73	2,000	2,000
SOFTWARE	40.99	1,000	1,000
LICENSING	29,991.92	33,000	33,000
OTHER EXPENSES	1,539.07	1,500	1,500
TOTAL	363,254.71	357,268	362,179
<u>SHERIFF</u>			
SALARIES-PERMANENT	1,269,559.66	1,336,740	1,441,788
SALARIES-CONTRACTUAL	32,557.92	113,086	64,265
SALARIES-OVERTIME	42,459.77	40,000	40,800
REIMBURSABLE OVERTIME	105,013.48	112,740	114,995
SALARIES-TEMPORARY	26,142.48	0	0
HEALTH & DENTAL	249,523.90	232,777	284,250
UNIFORMS	29,290.84	17,813	43,895
LIFE & LTD	2,099.88	4,017	4,850
EMPLOYEE DEVELOPMENT	4,662.18	10,000	17,820
RETIREMENT	363,738.00	402,785	403,683
WORKER'S COMPENSATION	57,702.48	69,275	58,781
SOCIAL SECURITY	107,730.71	122,596	127,131
TELEPHONE	6,990.86	8,000	7,000
POSTAGE	1,212.17	1,300	1,300

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2017**

<u>EXPENDITURE CATEGORY</u>	<u>ACTUAL FY 2015</u>	<u>BUDGET FY 2016</u>	<u>BUDGET FY 2017</u>
CENTRAL DUPLICATING	3,690.28	3,000	3,000
LEGAL SERVICES	2,232.50	5,000	4,000
INSURANCE	32,381.52	33,450	35,138
INSURANCE K9 & LIABILITY	.00	650	700
K9 TRAINING/SUPPLIES/VET	.00	4,000	3,500
TECHNICAL SUPPORT	34,123.00	35,856	37,395
MOBILE DATA COMMUNICATIONS	10,926.88	11,500	11,000
WEAPON MAINTENANCE	14,259.27	16,656	16,756
REPAIRS	43,283.79	35,000	48,000
FUELS	85,157.53	105,000	94,500
OFFICE SUPPLIES	4,984.22	5,194	5,000
NEW EMPLOYEE EXPENSE	2,847.75	2,000	2,000
NCIC LOGINS	4,088.00	4,000	4,000
OTHER EXPENSES	8,483.87	4,182	5,000
TOTAL	2,545,142.94	2,736,617	2,880,547
<u>COURTHOUSE SECURITY</u>			
SALARIES-PERMANENT	111,498.05	111,086	166,323
SALARIES-CONTRACTUAL	30,869.47	43,384	0
SALARIES-OVERTIME	7,316.02	9,000	9,180
SALARIES-TEMPORARY	7,895.53	0	0
OVERTIME SECURITY OFFICERS	1,934.86	7,000	7,140
HEALTH & DENTAL	28,403.78	24,990	34,687
UNIFORMS	694.98	1,500	1,550
LIFE & LTD	154.00	396	450
EMPLOYEE DEVELOPMENT	29.83	300	750
RETIREMENT	15,828.00	16,601	33,060
WORKER'S COMPENSATION	6,648.63	7,541	6,880
SOCIAL SECURITY	11,246.89	12,505	13,972
WEAPON MAINTENANCE	1,696.66	1,500	900
OTHER EXPENSES	.00	300	400
TOTAL	224,216.70	236,103	275,292
<u>SCHOOL RESOURCE OFFICER</u>			
SALARIES-PERMANENT	104,796.80	103,950	100,544
HEALTH & DENTAL	23,750.20	20,675	22,485
UNIFORMS	228.49	1,000	1,000
LIFE & LTD	132.00	264	300
EMPLOYEE DEVELOPMENT	60.00	300	500
RETIREMENT	31,804.00	33,202	31,349
WORKER'S COMPENSATION	4,465.84	4,796	3,787

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2017**

<u>EXPENDITURE CATEGORY</u>	<u>ACTUAL FY 2015</u>	<u>BUDGET FY 2016</u>	<u>BUDGET FY 2017</u>
SOCIAL SECURITY	7,308.75	7,952	7,692
LIABILITY INSURANCE	1,247.60	1,300	1,500
AUTO INSURANCE	931.02	980	1,100
WEAPON MAINTENANCE	1,667.66	1,500	600
REPAIRS	3,965.28	2,600	2,880
FUELS	2,816.51	5,000	5,000
OTHER EXPENSES	10.00	300	400
TOTAL	183,184.15	183,819	179,137

ADULT COMMUNITY SERVICE PROGRAM

SALARIES-TEMPORARY	.00	0	27,390
WORKER'S COMPENSATION	.00	0	65
SOCIAL SECURITY	.00	0	2,095
TELEPHONE	.00	0	650
ADULT COMMUNITY SERVICE PROG	30,720.00	30,720	0
OTHER EXPENSES	.00	0	500
TOTAL	30,720.00	30,720	30,700

SRO FULL TIME

SALARIES-PERMANENT	46,455.64	54,902	56,000
HEALTH & DENTAL	13,149.99	13,780	14,994
UNIFORMS	.00	500	500
LIFE & LTD	66.00	132	150
EMPLOYEE DEVELOPMENT	30.00	150	650
RETIREMENT	13,930.00	17,536	17,461
WORKER'S COMPENSATION	1,757.50	2,533	2,109
SOCIAL SECURITY	3,077.34	4,200	4,284
LIABILITY INSURANCE	.00	650	750
AUTO INSURANCE	.00	550	600
WEAPON MAINTENANCE	.00	1,250	300
REPAIRS	828.47	1,300	1,500
FUELS	2,396.24	2,500	2,500
OTHER EXPENSES	.00	150	250
TOTAL	81,691.18	100,133	102,048

VOLUNTEER FIRE COMPANIES

LOSAP	59,420.50	128,118	129,774
FIRE COMPANIES	991,249.97	1,021,250	1,189,500
AMBULANCE FUNDING	107,713.00	107,713	107,713
STATE FIRE AID	240,851.00	242,000	242,000
TOTAL	1,399,234.47	1,499,081	1,668,987

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2017**

<u>EXPENDITURE CATEGORY</u>	<u>ACTUAL FY 2015</u>	<u>BUDGET FY 2016</u>	<u>BUDGET FY 2017</u>
<u>CORRECTIONS</u>			
SALARIES-PERMANENT	1,568,861.53	1,567,422	1,588,363
SALARIES-OVERTIME	62,321.13	50,000	51,000
SALARIES-TEMPORARY	15,589.53	15,530	15,841
HEALTH & DENTAL	241,663.72	267,203	281,236
UNIFORMS	7,362.73	8,000	8,000
LIFE & LTD	7,713.52	9,693	11,092
EMPLOYEE DEVELOPMENT	16,037.21	12,000	12,000
RETIREMENT	233,914.00	250,749	222,371
WORKER'S COMPENSATION	66,377.57	73,415	60,087
SOCIAL SECURITY	120,457.97	124,920	126,623
TELEPHONE	6,604.49	7,000	7,000
POSTAGE	10.63	100	50
UTILITIES	129,527.15	130,000	130,000
INSURANCE	15,606.10	16,500	20,000
BUILDING MAINTENANCE	132,752.27	190,000	196,000
SECURITY EQUIPMENT	16,753.93	10,000	10,000
OPERATION OF AUTOS	6,160.66	5,000	4,500
FOOD SERVICE	256,789.37	300,000	324,480
MEDICAL SERVICE	557,522.13	640,000	665,600
FUELS	9,975.58	14,000	12,000
OFFICE SUPPLIES	9,389.13	7,000	8,000
JANITORIAL SUPPLIES	27,454.94	27,000	27,000
INMATE SUPPLIES	13,512.91	18,440	15,000
OTHER EXPENSES	3,284.39	1,800	3,000
CAPITAL OUTLAY	5,332.50	0	0
TOTAL	3,530,975.09	3,745,772	3,799,243

EMERGENCY SVC: ADMINISTRATION

SALARIES-PERMANENT	142,655.53	133,335	136,580
SALARIES-OVERTIME	383.96	0	0
SALARIES-TEMPORARY	3,366.63	5,000	5,100
HEALTH & DENTAL	34,822.32	27,560	29,989
LIFE & LTD	737.40	742	839
EMPLOYEE DEVELOPMENT	282.00	750	750
RETIREMENT	28,578.88	28,712	26,680
WORKER'S COMPENSATION	4,056.03	3,803	4,391
SOCIAL SECURITY	10,065.77	10,583	10,838
TELEPHONE	655.45	825	1,150
POSTAGE	379.33	450	450

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2017**

<u>EXPENDITURE CATEGORY</u>	<u>ACTUAL FY 2015</u>	<u>BUDGET FY 2016</u>	<u>BUDGET FY 2017</u>
UTILITIES	4,677.32	13,000	9,500
CENTRAL DUPLICATING	976.83	900	2,900
BLDG/GROUNDS MAINTENANCE	1,648.80	2,000	3,100
OFFICE SUPPLIES	896.73	900	900
RENT	9,039.42	0	0
OTHER EXPENSES	596.81	900	900
TOTAL	243,819.21	229,460	234,067

EMERGENCY SVC: COMMUNICATIONS

SALARIES-PERMANENT	509,918.64	543,275	512,788
SALARIES CERTIFICATIONS	261.71	4,000	4,080
SALARIES-OVERTIME	58,121.95	44,030	44,911
SALARIES-TEMPORARY	29,360.84	49,080	50,062
HEALTH & DENTAL	94,753.74	101,296	93,839
UNIFORMS	1,458.02	3,000	3,000
LIFE & LTD	3,008.28	3,424	3,642
EMPLOYEE DEVELOPMENT	1,836.20	3,200	3,200
RETIREMENT	80,650.00	86,924	71,790
WORKER'S COMPENSATION	1,741.23	1,831	1,361
SOCIAL SECURITY	44,254.33	48,875	42,976
TELEPHONE	30,037.27	35,000	34,500
UTILITIES	9,177.82	9,000	9,000
CENTRAL DUPLICATING	1,050.66	800	0
MILEAGE & CONFERENCE EXPENSE	146.51	1,000	1,500
CONTRACTUAL SERVICES	.00	1,500	1,500
LIABILITY INSURANCE	4,660.00	3,900	4,950
AUTO INSURANCE	486.89	0	0
OPERATION OF AUTOS	552.62	0	0
BLDG/GROUNDS MAINTENANCE	1,154.00	1,000	1,500
MAINTENANCE CONTRACT	257,829.44	260,000	259,000
FUELS	2,049.82	0	0
OFFICE SUPPLIES	1,463.30	1,200	1,200
OTHER EXPENSES	618.23	1,000	1,250
TOTAL	1,134,591.50	1,203,335	1,146,049

EMERGENCY SVC: MEDICAL SERVICE

SALARIES-PERMANENT	1,037,897.16	1,125,311	1,214,159
SALARIES CERTIFICATIONS	20,778.95	21,000	21,420
SALARIES-OVERTIME	239,750.51	142,948	145,807
SALARIES-TEMPORARY	331,525.61	305,649	282,059
SALARIES-SPECIAL EVENTS	2,655.98	2,000	2,840

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2017**

<u>EXPENDITURE CATEGORY</u>	<u>ACTUAL FY 2015</u>	<u>BUDGET FY 2016</u>	<u>BUDGET FY 2017</u>
HEALTH & DENTAL	174,242.80	185,279	210,265
UNIFORMS	12,605.69	11,000	11,000
LIFE & LTD	6,065.47	6,959	8,507
EMPLOYEE TRAINING	4,233.05	5,000	6,000
RETIREMENT	170,744.00	180,050	169,982
WORKER'S COMPENSATION	59,605.02	62,304	73,939
SOCIAL SECURITY	124,295.45	122,163	127,471
TELEPHONE	9,623.24	12,000	9,500
POSTAGE	86.92	100	100
UTILITIES	19,995.97	13,000	15,000
DUPLICATING	81.36	0	0
MILEAGE & CONFERENCE EXPENSE	903.09	1,500	2,300
CONTRACTUAL SERVICES	2,495.00	6,200	6,900
AUTO INSURANCE	7,309.13	7,900	7,900
COMMUNICATIONS	1,316.71	1,500	2,900
BLDG/GROUNDS MAINTENANCE	2,932.84	6,200	10,000
EQUIPMENT MAINTENANCE	11,399.19	19,500	21,000
REPAIRS	19,312.29	21,000	22,000
FUELS	34,187.14	53,000	40,000
OFFICE SUPPLIES	7,743.77	5,000	5,500
SALARY MEDICAL DIRECTOR	44,007.00	40,000	40,000
EXPENSES MEDICAL DIRECTOR	4,462.28	5,500	5,500
AED/CPR PROGRAM	6,860.50	3,500	3,500
NEW EMPLOYEE EXPENSE	166.92	1,000	1,000
OTHER EXPENSES	1,569.45	3,000	5,000
RENT	20,604.47	3,000	3,000
CAPITAL CA	7,745.43	0	0
TOTAL	2,387,202.39	2,372,563	2,474,549

EMERGENCY SVC: PLAN & RISK MGM

SALARIES-PERMANENT	121,915.38	117,253	120,094
HEALTH & DENTAL	17,331.66	18,106	19,692
LIFE & LTD	602.64	604	697
EMPLOYEE DEVELOPMENT	329.00	500	600
RETIREMENT	18,672.00	18,760	16,813
WORKER'S COMPENSATION	337.28	336	288
SOCIAL SECURITY	8,824.24	8,970	9,187
TELEPHONE	333.87	975	975
CENTRAL DUPLICATING	906.32	1,135	0
MILEAGE & CONFERENCE EXPENSE	472.65	500	750
SAFETY TRAINING	.00	1,500	1,500

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2017**

<u>EXPENDITURE CATEGORY</u>	<u>ACTUAL FY 2015</u>	<u>BUDGET FY 2016</u>	<u>BUDGET FY 2017</u>
OFFICE SUPPLIES	161.97	250	350
OTHER EXPENSES	133.37	150	200
TOTAL	170,020.38	169,039	171,146
<u>HUMANE SOCIETY</u>			
HUMANE SOCIETY/ANIMAL CONTROL	275,000.00	279,000	291,000
TOTAL	275,000.00	279,000	291,000
<u>LIQUOR LICENSING</u>			
SALARIES-PERMANENT	50,600.24	59,194	60,308
WORKER'S COMPENSATION	556.19	614	671
SOCIAL SECURITY	3,870.84	4,528	4,614
POSTAGE	99.07	300	300
ADVERTISING	123.76	175	175
PRINTING AND PUBLICATIONS	.00	200	200
MILEAGE & CONFERENCE EXPENSE	322.50	1,000	1,000
AUTO INSURANCE	.00	425	425
LEGAL SERVICES	.00	1,500	1,500
OPERATION OF AUTOS	.00	375	375
FUELS	.00	875	875
OFFICE SUPPLIES	564.71	500	500
OTHER EXPENSES	347.35	200	200
TOTAL	56,484.66	69,886	71,143
<u>PUBLIC WORKS GENERAL ADMINISTRATION</u>			
SALARIES-PERMANENT	250,555.70	216,785	199,439
SALARIES-OVERTIME	2,061.02	2,000	2,040
HEALTH & DENTAL	25,735.12	31,730	29,597
UNIFORMS	233.52	500	500
LIFE & LTD	1,018.58	1,154	1,258
EMPLOYEE DEVELOPMENT	139.00	1,500	1,500
RETIREMENT	30,268.00	34,686	27,921
WORKER'S COMPENSATION	6,762.41	3,951	5,524
SOCIAL SECURITY	18,695.91	16,737	15,413
TELEPHONE	1,704.13	2,000	2,000
POSTAGE	384.89	500	500
DUPLICATING	3,676.18	3,500	3,500
MILEAGE & CONFERENCE EXPENSE	.00	500	500
AUTO INSURANCE	912.55	1,000	1,000
OPERATION OF AUTOS	388.50	1,000	1,000
COMMUNICATIONS MAINTENANCE	.00	400	400

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2017**

<u>EXPENDITURE CATEGORY</u>	<u>ACTUAL FY 2015</u>	<u>BUDGET FY 2016</u>	<u>BUDGET FY 2017</u>
FUELS	970.74	2,000	2,000
OFFICE SUPPLIES	1,324.66	2,000	2,000
OTHER EXPENSES	476.32	2,000	2,000
TOTAL	345,307.23	323,943	298,092

PUBLIC WORKS CENTRAL SHOP

SALARIES-PERMANENT	219,569.42	233,699	239,548
SALARIES-OVERTIME	8,534.72	2,500	2,550
HEALTH & DENTAL	68,442.36	63,771	69,374
UNIFORMS	7,387.62	7,000	7,000
LIFE & LTD	1,295.58	1,470	1,691
RETIREMENT	35,928.00	37,392	33,536
WORKER'S COMPENSATION	7,768.46	9,401	10,959
SOCIAL SECURITY	15,412.19	18,069	18,520
TELEPHONE	362.99	550	550
CONTRACTUAL SERVICES	189.89	400	400
AUTO INSURANCE	2,480.12	2,700	2,700
FUEL SYSTEM MAINTENANCE	8,313.90	0	0
PARTS	65,424.54	55,000	80,000
REPAIRS	35,064.98	30,000	30,000
PARTS - ROADS	118,229.58	105,000	120,000
FUELS	4,625.46	6,500	6,500
LUBRICANTS	13,123.64	13,000	13,000
OFFICE SUPPLIES	731.29	1,000	1,000
TOOLS	5,149.78	5,000	5,000
JANITORIAL SUPPLIES	2,259.15	2,000	2,000
OTHER EXPENSES	619.40	1,000	1,000
TOTAL	620,913.07	595,452	645,328

PUBLIC WORKS SOLID WASTE DISPOSAL

SALARIES-PERMANENT	37,263.63	37,521	38,412
SALARIES-OVERTIME	2,075.08	4,000	4,080
HEALTH & DENTAL	17,411.16	13,780	14,994
UNIFORMS	99.95	200	150
LIFE & LTD	239.76	240	276
RETIREMENT	5,940.00	6,003	5,378
WORKER'S COMPENSATION	1,384.80	1,653	1,923
SOCIAL SECURITY	2,509.74	3,176	3,251
TELEPHONE	.00	0	500
UTILITIES	3,100.63	4,000	3,500
CENTRAL DUPLICATING	.00	400	200

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2017**

<u>EXPENDITURE CATEGORY</u>	<u>ACTUAL FY 2015</u>	<u>BUDGET FY 2016</u>	<u>BUDGET FY 2017</u>
CONTRACTUAL SERVICES	62,794.43	65,000	92,000
REGIONAL LANDFILL USE	54,098.90	70,000	73,000
AUTO INSURANCE	1,449.98	1,600	1,350
REPAIRS	8,455.02	10,000	10,000
FUELS	5,649.97	10,000	7,000
SUPPLIES AND MATERIALS	511.20	500	1,000
OTHER EXPENSES	1,337.36	500	500
RENT	3,500.00	3,500	3,500
TOTAL	207,821.61	232,073	261,014

PUBLIC WORKS JOHNSONGRASS

SALARIES-PERMANENT	42,774.06	42,689	43,709
SALARIES-OVERTIME	398.78	0	0
HEALTH & DENTAL	10,992.62	11,210	12,202
UNIFORMS	105.00	200	100
LIFE & LTD	255.36	256	294
EMPLOYEE DEVELOPMENT	90.00	300	275
RETIREMENT	6,804.00	6,830	6,119
WORKER'S COMPENSATION	1,566.70	1,699	1,979
SOCIAL SECURITY	2,950.26	3,266	3,344
TELEPHONE	362.29	500	600
AUTO INSURANCE	628.78	675	675
PARTS	130.27	500	500
CHEMICALS	5,621.50	3,000	3,580
REPAIRS	2,496.94	2,000	2,000
FUELS	2,228.28	3,000	2,500
OFFICE SUPPLIES	81.87	50	50
OTHER EXPENSES	71.00	175	120
TOTAL	77,557.71	76,350	78,047

PUBLIC WORKS MOSQUITO CONTROL

SALARIES-PERMANENT	37,989.48	41,316	32,503
SALARIES-OVERTIME	237.48	800	816
HEALTH & DENTAL	6,339.04	6,895	7,491
UNIFORMS	185.95	200	200
LIFE & LTD	251.40	252	257
RETIREMENT	6,588.00	6,611	4,550
WORKER'S COMPENSATION	1,516.25	1,676	1,508
SOCIAL SECURITY	2,824.53	3,222	2,549
TELEPHONE	362.29	500	600
POSTAGE	128.85	150	150

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2017**

<u>EXPENDITURE CATEGORY</u>	<u>ACTUAL FY 2015</u>	<u>BUDGET FY 2016</u>	<u>BUDGET FY 2017</u>
AUTO INSURANCE	486.89	525	600
CHEMICALS	8,481.99	0	7,000
REPAIRS	1,596.34	2,000	1,825
FUELS	3,346.65	5,000	4,000
OFFICE SUPPLIES	17.79	600	600
STATE EXPENSES	.00	10,500	4,500
OTHER EXPENSES	208.53	500	500
TOTAL	70,561.46	80,747	69,649

PUBLIC WORKS ROADS

SALARIES-PERMANENT	659,018.35	751,600	760,645
SALARIES-OVERTIME	27,689.80	12,000	12,240
HEALTH & DENTAL	164,261.93	180,766	206,591
UNIFORMS	6,174.68	6,500	6,500
LIFE & LTD	3,893.37	5,084	5,810
EMPLOYEE DEVELOPMENT	1,099.10	8,500	6,000
RETIREMENT	105,655.00	120,256	106,490
WORKER'S COMPENSATION	24,421.15	30,391	34,986
SOCIAL SECURITY	48,468.72	58,415	59,126
TELEPHONE	1,268.64	2,000	1,500
MILEAGE & CONFERENCE EXPENSE	588.38	800	1,000
CONTRACTUAL SERVICES	9,448.94	25,000	25,000
AUTO INSURANCE	12,024.77	13,000	13,000
FUELS	99,971.14	150,000	150,000
PIPE	684.60	20,000	20,000
ROAD MATERIALS	14,325.83	25,000	27,800
GRAVEL	7,436.00	35,000	35,000
SIGN MATERIALS	17,182.04	25,000	25,000
OTHER CONSTRUCTION MATERIALS	50,855.35	60,000	30,000
LINE STRIPING	.00	0	30,000
EQUIPMENT RENTAL	128.29	1,000	1,000
OTHER EXPENSES	6,599.84	8,000	8,000
EMERGENCY OPERATIONS	37,135.92	30,000	30,000
TOTAL	1,298,331.84	1,568,312	1,595,688

PUBLIC WORKS COUNTY BUILDINGS

SALARIES-PERMANENT	122,078.93	126,306	131,370
SALARIES-OVERTIME	1,559.32	1,000	1,020
HEALTH & DENTAL	26,899.88	20,675	34,687
UNIFORMS	711.85	800	800
LIFE & LTD	601.58	762	884

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2017**

<u>EXPENDITURE CATEGORY</u>	<u>ACTUAL FY 2015</u>	<u>BUDGET FY 2016</u>	<u>BUDGET FY 2017</u>
RETIREMENT	19,472.00	20,209	18,392
WORKER'S COMPENSATION	4,444.87	5,067	5,993
SOCIAL SECURITY	8,944.50	9,739	10,128
TELEPHONE	2,336.69	1,700	1,700
UTILITIES	190,218.54	187,000	187,000
CENTRAL DUPLICATING	90.97	0	0
CONTRACTUAL SERVICES	128,541.38	126,800	126,800
AUTO INSURANCE	973.78	1,100	1,100
REPAIRS & MAINTENANCE	98,543.40	93,000	93,000
COURTHOUSE GREEN	4,726.03	0	0
REPAIRS	2,531.14	800	2,000
FUELS	3,049.36	3,000	2,800
TOOLS	2,666.22	5,500	5,000
OTHER EXPENSES	2,398.69	2,500	2,000
TOTAL	620,789.13	605,958	624,674
 <u>HEALTH DEPARTMENT</u>			
CAROLINE MENTAL HEALTH	45,000.00	45,000	45,000
HEALTH DEPARTMENT	377,903.00	377,903	377,903
CAROLINE CENTER	26,845.00	26,845	26,845
TOTAL	449,748.00	449,748	449,748
 <u>SOCIAL SERVICES</u>			
UPPER SHORE AGING	57,953.00	57,953	108,728
DELMARVA COMM. SERVICES, INC	75,000.00	75,000	90,000
CAROLINE HOSPICE FOUNDATION	.00	0	2,500
SAINT MARTIN'S MINISTRIES	.00	3,000	5,000
HUMAN SERVICE COUNCIL	.00	7,000	7,000
MID SHORE FAMILY VIOLENCE	5,175.00	5,000	5,000
TOTAL	138,128.00	147,953	218,228
 <u>EDUCATION</u>			
CHESAPEAKE COLLEGE	1,371,343.00	1,387,528	1,378,358
BOARD OF EDUCATION	12,445,654.00	12,583,543	12,637,132
BD OF ED TEACHERS PENSION	991,832.00	1,181,637	1,346,097
CHEASP DORCHESTER BOND INT	3,648.00	3,336	3,007
CHEASP DORCHESTER BOND PRINC	7,807.00	8,206	8,605
CHEAP LRC BOND PRINC	30,000.00	35,000	35,000
CHEAP LRC BOND INT	11,287.50	9,713	7,875
CHESAPEAKE ALLIED HLTH PRINC	53,291.65	52,952	54,989
CHESAPEAKE ALLIED HLTH INT	.00	28,401	53,091

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2017**

<u>EXPENDITURE CATEGORY</u>	<u>ACTUAL FY 2015</u>	<u>BUDGET FY 2016</u>	<u>BUDGET FY 2017</u>
ALLIED HLTH & ATHLETICS FF&E	.00	0	51,063
CHESAPEAKE COLLEGE REPAIRS	49,942.00	49,942	71,286
TOTAL	14,964,805.15	15,340,258	15,646,503

RECREATION

SALARIES-PERMANENT	391,005.84	347,933	355,278
SALARIES-OVERTIME	4,367.61	5,000	3,100
SALARIES-TEMPORARY	51,419.95	55,000	68,250
HEALTH & DENTAL	86,872.99	70,017	86,442
UNIFORMS	.00	0	800
LIFE & LTD	1,959.11	2,065	2,222
EMPLOYEE DEVELOPMENT	3,164.81	6,300	2,500
RETIREMENT	67,780.43	55,669	56,694
WORKER'S COMPENSATION	12,964.94	11,914	14,286
SOCIAL SECURITY	31,646.21	31,207	32,637
CRIMINAL BACKGROUND CHECKS	65.20	325	333
TELEPHONE	1,332.71	1,500	1,300
POSTAGE	1,912.29	1,800	1,550
PRINTING AND PUBLICATIONS	2,239.02	3,200	1,900
DUPLICATING	6,875.54	6,500	6,500
MILEAGE & CONFERENCE EXPENSE	3,806.32	3,200	4,700
ASSOCIATION DUES	2,003.00	1,800	2,000
CONTRACTUAL SERVICES	4,087.00	4,000	4,000
OFFICE SUPPLIES	3,263.13	3,500	3,500
OTHER EXPENSES	10,419.45	10,000	10,000
GRANT TRANSFER	-9,794.00	0	0
TOTAL	677,391.55	620,930	657,992

PARKS

SALARIES-PERMANENT	61,505.76	87,227	90,174
SALARIES-OVERTIME	3,237.75	7,992	6,652
SALARIES-TEMPORARY	14,361.50	15,560	18,871
HEALTH & DENTAL	17,942.72	24,990	22,485
UNIFORMS	.00	0	500
LIFE & LTD	326.56	516	598
EMPLOYEE DEVELOPMENT	166.00	2,000	2,000
RETIREMENT	9,960.00	13,956	12,624
WORKER'S COMPENSATION	2,630.45	4,409	5,237
SOCIAL SECURITY	5,447.99	8,472	8,851
TELEPHONE	715.15	710	715

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2017**

<u>EXPENDITURE CATEGORY</u>	<u>ACTUAL FY 2015</u>	<u>BUDGET FY 2016</u>	<u>BUDGET FY 2017</u>
UTILITIES	42,001.35	33,000	36,000
CONTRACTUAL SERVICES	43,985.52	36,500	36,500
AUTO INSURANCE	1,883.41	2,000	2,060
COURTHOUSE GREEN	.00	2,500	2,500
REPAIRS	5,742.38	3,800	3,800
FUELS	5,647.44	8,900	7,900
OTHER EXPENSES	17,004.21	15,000	15,000
TOTAL	232,558.19	267,532	272,467
<u>CAROLINE ARTS COUNCIL</u>			
CAROLINE ARTS COUNCIL	5,000.00	5,000	5,000
TOTAL	5,000.00	5,000	5,000
<u>LIBRARY</u>			
LIBRARY	1,090,000.00	1,132,435	1,144,435
IMAGINATION LIBRARY	.00	0	3,000
TOTAL	1,090,000.00	1,132,435	1,147,435
<u>EXTENSION SERVICE</u>			
OPERATING APPROPRIATION	30,386.00	31,386	32,386
EXTENSION SERVICE	104,027.00	104,027	104,027
TOTAL	134,413.00	135,413	136,413
<u>HOUSING SERVICES</u>			
INTERFAITH HOUSING	6,000.00	6,000	6,000
TOTAL	6,000.00	6,000	6,000
<u>ECONOMIC DEVELOPMENT</u>			
MID SHORE REGIONAL COUNCIL	15,000.00	15,000	15,000
CAROLINE CO.CHAMBER COMMERCE	.00	0	2,500
ECON DEVELOP CORP & TOURISM	227,850.00	227,850	236,342
SMALL BUSINESS DEVELOP CORP	.00	3,000	3,000
TOTAL	242,850.00	245,850	256,842
<u>DEBT SERVICE</u>			
BOND ADMIN COSTS	2,319.06	2,300	2,300
2006 PUB IMP BOND PRINC	815,000.00	850,000	885,000
2006 PUBLIC IMP BOND INT	277,925.00	244,625	209,925
2008 PUBLIC IMP BOND PRINC	235,000.00	245,000	250,000
2008 PUBLIC IMP BOND INT	167,522.50	158,123	149,180
2009 REFUNDING BOND PRINC	445,000.00	465,000	475,000

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2017**

<u>EXPENDITURE CATEGORY</u>	<u>ACTUAL FY 2015</u>	<u>BUDGET FY 2016</u>	<u>BUDGET FY 2017</u>
2009 REFUNDING BOND INT	178,068.76	166,944	155,319
2009 PUBLIC IMP BOND PRINC	220,000.00	250,000	280,000
2009 PUBLIC IMP BOND INT	259,126.20	256,434	239,026
JONESTOWN BOND PRINCIPAL	1,084.90	1,470	1,506
JONESTOWN BOND INTEREST	1,681.10	2,218	2,182
2011 REFUNDING BOND PRINC	793,000.00	815,000	0
2011 REFUNDING BOND INT	32,416.34	16,300	0
2014 PUBLIC IMP BOND PRINC	.00	50,000	280,000
2014 PUBLIC IMP BOND INTREST	109,323.90	142,664	207,844
2016 700MHZ RADIO SYS PRIN	.00	0	328,059
2016 700MHZ RADIO SYS INT	.00	0	122,333
TOTAL	3,537,467.76	3,666,078	3,587,674
 <u>INTERGOVERNMENTAL</u>			
IN LIEU OF BANKSTOCK	3,090.02	3,100	3,100
TOWN PLANNING GRANTS	12,500.00	12,500	12,500
TOTAL	15,590.02	15,600	15,600
 <u>CONTINGENCY OPERATIONS</u>			
CONTINGENCY OPERATIONS	56,380.25	282,893	378,033
TOTAL	56,380.25	282,893	378,033
 <u>TRANSFERS OUT</u>			
RETIRE HEALTH CARE FUND	126,413.50	0	0
4 H & YOUTH FUND	19,431.97	22,594	18,423
POSTEMPLOYMENT BENEFIT FUND	69,430.00	65,000	0
SICK LEAVE UNFUNDED LIABILIT	.00	40,000	32,611
TRANSFER TO DRUG TASK FORCE	50,000.00	0	0
TRANSFER TO CAPITAL	1,860,848.13	600,000	600,000
TRANSFER CAPITAL RESERVE	.00	485,384	0
TOTAL	2,126,123.60	1,212,978	651,034
 TOTALS: GENERAL FUND	 44,044,629.36	 44,995,349	 45,525,947

CAPITAL BUDGET,
CAPITAL RESERVE FUND
AND
CAPITAL IMPROVEMENT
PROGRAM

Fiscal Year 2017

**COMMISSIONERS OF CAROLINE COUNTY
CAPITAL IMPROVEMENT & CAPITAL RESERVE BUDGET
FISCAL YEAR 2017**

<u>REVENUES ANTICIPATED</u>		<u>BUDGET FY17</u>
<u>TAX</u>		
TRANSFER TAX	<u>599,344</u>	599,344
 <u>FEDERAL GRANTS</u>		
FEDERAL AID ROADS	<u>1,359,479</u>	1,359,479
 <u>STATE GRANTS</u>		
STATE ROAD CONSTRUCTION AID	124,036	
WATERWAY IMPROVEMENTS	291,000	
WATERWAY DEBRI REMOVAL	3,800	
EMERGENCY NUMBERS GRANTS	90,000	
PROGRAM OPEN SPACE GRANTS	<u>452,898</u>	961,734
 <u>MISCELLANEOUS REVENUES</u>		
PARKS & RECREATION REIM CA	42,250	
FOUNDATION FUNDING	<u>10,000</u>	52,250
 <u>TRANSFERS IN</u>		
TRANSFERS GEN FD ALLOCATION	2,500,656	
TRANSFER FR BLS	114,000	
TRANSFER SHORE HEALTH	<u>225,000</u>	2,839,656
 <u>OTHER FINANCING SOURCES</u>		
PRIOR YEAR CAPITAL ALLOCATION	393,609	
PRIOR YR CAPITAL RESERVE	213,984	
2015 BOND PROCEEDS	<u>2,986,369</u>	3,593,962
 TOTAL REVENUE		 <u><u>9,406,425</u></u>

**COMMISSIONERS OF CAROLINE COUNTY
CAPITAL IMPROVEMENT & CAPITAL RESERVE BUDGET
FISCAL YEAR 2017**

<u>EXPENDITURES & PROJECTS</u>		<u>BUDGET FY17</u>
<u>GENERAL GOVERNMENT</u>		
 <u>TECHNOLOGY</u>		
CAPITAL TECHNOLOGY CA	<u>200,000</u>	200,000
 <u>TAX OFFICE</u>		
TAX SOFTWARE	<u>35,000</u>	35,000
 <u>OFFICE OF FINANCE</u>		
FINANCE SOFTWARE	<u>75,000</u>	75,000
 <u>SHERIFF DEPARTMENT</u>		
CAPITAL SHERIFF CA	<u>396,052</u>	396,052
 <u>DEPARTMENT OF CORRECTIONS</u>		
CAPITAL CORRECTIONS CA	<u>228,213</u>	228,213
 <u>DEPARTMENT OF EMERGENCY SERVICES</u>		
MEDICAL EQUIPMENT CA	39,000	
800MGZ LOGGING RECORDER	90,000	
DES AMUBLANCE PURCHASE	225,000	
CAP RIDGELY STATION	75,000	
CAPITAL EQUIPMENT	250,000	
CAP STATION REFRESH	4,000	
FEDERALSBURG EMS STATION	<u>468,443</u>	
		1,151,443
 <u>CAROLINE COUNTY HUMANE SOCIETY</u>		
CAP ALLOC/HUMANE SOCIETY	<u>75,000</u>	75,000

**COMMISSIONERS OF CAROLINE COUNTY
CAPITAL IMPROVEMENT & CAPITAL RESERVE BUDGET
FISCAL YEAR 2017**

EXPENDITURES & PROJECTS

GENERAL GOVERNMENT

BUDGET FY17

PUBLIC WORKS

STATE AID ROAD PROJECTS CA	124,036	
BRIDGE REPLACE FED AID CA	1,359,479	
ROADS MAINTENANCE CA	700,000	
CAP PW EQUIPMENT CA	740,000	
BUILDINGS CA	54,000	
CAP PARKING LOTS	10,000	
CAPITAL RES BRIDGES & ROAD	344,885	
BRIDGE CONSTRUCTION BOND	<u>104,985</u>	
		3,437,385

INFRASTRUCTURE/COMM. DEVELOP

DELMARVA COMMUNITY SERVICE	<u>20,000</u>	
		20,000

BOARD OF EDUCATION

PES RENOVATION BOND	2,726,384	
GENERATORS	35,000	
BATHROOM BLDG	<u>120,000</u>	
		2,881,384

RECREATION AND PARKS

DEBRIS REMOVAL	3,800	
CAPITAL WATERWAY	186,000	
CAP TEMPLEVILLE PARK	15,000	
CAP CHRISTIAN PARK	7,500	
SO. COUNTY REG. PK	116,851	
JONESTOWN PARK PROP CA	7,500	
CAP PES ATHLETIC FIELD EXP	7,500	
CAP DAYSPRING NEIGHBORHOOD	12,750	
CHOPTANK MARINA	105,000	
LAND PRESERV & REC MASTER	62,797	
MARYDEL COMMUNITY PARK	223,000	
REC PARKS REIMB OTHER SOURCE	42,250	
CAP ALLOCATION	30,000	
CAPITAL ALLOC REC& PARKS	<u>17,000</u>	
		836,948

**COMMISSIONERS OF CAROLINE COUNTY
CAPITAL IMPROVEMENT & CAPITAL RESERVE BUDGET
FISCAL YEAR 2017**

<u>EXPENDITURES & PROJECTS</u>		<u>BUDGET FY17</u>
<u>GENERAL GOVERNMENT</u>		
<u>LIBRARY</u>		
CAPITAL LIBRARY	<u>58,000</u>	58,000
<u>4-H</u>		
FOUNDATION FUNDING CA	10,000	
CAPITAL 4 H PARK CA	<u>2,000</u>	12,000
TOTAL EXPENDITURES		<u><u>9,406,425</u></u>

COMMISSIONERS OF CAROLINE COUNTY
Capital Improvement Budget
Fiscal Year 2017

Department	Total Amount	General Fund 2017 & FB	Prior Years	Capital Reserve FY 2017	Capital Reserve Prior Years	Bond Projected	2014 Bond	Shore Health Transport Gr	Various Sources
Office of Technology									
Enterprise Router & Switch	200,000	200,000							0
Department Totals	200,000	200,000	0	0	0	0	0	0	0
Sheriff									
Police Training Center	23,818	22,250	1,368						0
Unmarked CD Vehicle	32,189	32,189							0
Unmarked DTF	30,189	30,189							0
Ford Explorer Interceptor (6)	310,056	155,028	155,028						0
Department Totals	396,052	239,656	156,396	0	0	0	0	0	0
Corrections									
Dodge Van	80,000	80,000							0
ZWO Transport Van	8,213		8,213						0
Pre Sewer Treatment Facility Renovation	75,000	75,000							0
Jail Management Software	65,000		65,000						0
Department Totals	228,213	159,000	73,213	0	0	0	0	0	0
Department of Emergency Services									
Hydraulic Lift Stretcher	14,000								14,000
Lucas CPR Device	15,000								15,000
Ambulance	225,000						225,000		0
Siren Activation System	250,000	250,000							0
Automated Vehicle Location	10,000								10,000
Station Refresh	4,000		4,000						0
Ridgely Station	75,000								75,000
Federalburg Station	468,443			468,443					0
Logging Recorder	90,000								90,000
Department Totals	1,151,443	250,000	4,000	468,443	0	0	0	225,000	204,000
Humane Society									
Crematory Replacement	75,000	75,000							0
Department Totals	75,000	75,000	0	0	0	0	0	0	0
Public Works									
Resurfacing & Infrastructure	824,036	700,000							124,036
Ford F250 Utility Body	50,000	50,000							0
John Deere 670 B Grader	250,000	250,000							0
Dump Truck 38K Plow & Sander	140,000	140,000							0
Gradaal	300,000	300,000							0
Bridge Replacement	1,809,349			130,901	213,984		104,985		1,359,479
Parking Lots	10,000	10,000							0
Courthouse Renovation	54,000	24,000	30,000						0
Department Totals	3,437,385	1,474,000	30,000	130,901	213,984	0	104,985		1,483,515
Infrastructure									
DCT HVAC	20,000		20,000						0
Department Totals	20,000	0	20,000	0	0	0	0	0	0
Board of Education									
Preston Elementary	2,726,384						2,726,384		0
Generators	35,000					35,000			0
Bathrooms	120,000					120,000			0
Department Totals	2,881,384	0	0	0	0	155,000	2,726,384		0
Recreation and Parks									
Jonestown Community Park	10,000								10,000
Marydel Community Park	233,000	10,000							223,000
South County Regional Park	149,351								149,351
Choptank Marina	105,000								105,000
Dayspring Neighborhood Park	17,000	2,000							15,000
PES Athletic Field Expansion	10,000								10,000
Christian Park	10,000								10,000
Land Preservation	62,797								62,797
Templeville Park	20,000	5,000							15,000
Utility Mower and Tractor Equip	30,000	30,000							0
Recreation and Parks	186,000								186,000
Waterway Debris Removal	3,800								3,800
Marlin Sutton Community Park	0								0
Department Totals	836,948	47,000	0	0	0	0	0	0	789,948
Library									
Computers and Phone System	58,000	58,000							0
Department Totals	58,000	58,000	0	0	0	0	0	0	0
Finance Tax Commissioners									
Tax Software	35,000		35,000						0
New Financesoftware	75,000		75,000						0
Department Totals	110,000	0	110,000	0	0	0	0	0	220,000
4H									
Horse Ring Fencing	12,000	2,000	0	0	0	0	0		10,000
Department Totals	12,000	2,000	0	0	0	0	0		10,000
Total Projects: Expenditures & Revenue Sources	9,406,425	2,600,858	393,609	699,344	213,984	155,000	2,831,369	225,000	2,487,483

**Caroline County
Capital Improvement Program
FY 2017**

<i>Department Name</i>	Total	Prior Year	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Technology	755,000	17,000	200,000	158,000	90,000	40,000	20,000	230,000
Circuit Court	250,000	0	0	250,000	0	0	0	0
Planning & Codes Administration	279,000	0	0	279,000	0	0	0	0
Sheriffs Department	1,265,460	81,368	396,052	164,808	155,808	155,808	155,808	155,808
Corrections	692,684	74,471	228,213	162,000	228,000	0	0	0
Department of Emergency Services	4,739,785	882,342	1,151,443	1,104,000	429,000	1,144,000	29,000	0
Humane Society	312,000	15,000	75,000	42,000	65,000	20,000	60,000	35,000
Public Works	26,031,042	3,765,657	3,437,385	3,655,000	3,743,000	3,905,000	3,725,000	3,800,000
Infrastructure/Comm Development	21,336,142	16,142	20,000	1,300,000	20,000,000	0	0	0
Board of Education	48,627,384	6,122,000	2,881,384	1,212,000	8,682,000	9,096,000	8,800,000	11,834,000
Chesapeake College	71,820	0	0	0	0	71,820	0	0
Recreation and Parks	4,940,918	661,637	836,948	484,333	1,346,000	577,000	705,000	330,000
Library	686,342	44,000	58,000	382,839	42,122	114,381	45,000	0
Arts Council	18,000	0	0	18,000	0	0	0	0
DCT	0	0	0	0	0	0	0	0
4-H Park	111,108	49,108	12,000	20,000	10,000	10,000	10,000	0
Long Marsh	559,625	0	0	111,925	111,925	111,925	111,925	111,925
Admin/Finance/Tax	1,470,615	180,000	110,000	1,180,615	0	0	0	0
Totals	112,146,925	11,908,725	9,406,425	10,524,520	34,902,855	15,245,934	13,661,733	16,496,733
<i>Sources of Funding</i>								
General Fund	21,884,418	0	500,656	6,115,651	6,461,319	3,396,898	2,631,197	2,778,697
Capital Reserve	599,344	0	599,344	0	0	0	0	0
Program Open Space	2,452,187	344,664	452,898	254,625	917,500	75,000	357,500	50,000
Waterway Improvement	1,529,983	171,483	291,000	57,500	250,000	250,000	250,000	260,000
Grant/LOAN-One MD	0	0	0	0	0	0	0	0
Grant FAA, MAA	0	0	0	0	0	0	0	0
Bonds-Prior Years	9,159,111	6,327,742	2,831,369	0	0	0	0	0
Bonds -Future	53,384,000	155,000	155,000	3,662,000	19,682,000	9,096,000	8,800,000	11,834,000
Grants, MD Bond	0	0	0	0	0	0	0	0
Federal Bridge Aid	9,641,500	2,562,021	1,359,479	0	1,400,000	1,440,000	1,440,000	1,440,000
State Highway Aid	868,252	124,036	124,036	124,036	124,036	124,036	124,036	124,036
Grants-Federal	0	0	0	0	0	0	0	0
Grants-State	7,066,020	132,220	93,800	20,000	6,000,000	820,000	0	0
General Fund PY	1,333,790	940,181	393,609	0	0	0	0	0
Capital Reserve PY	463,984	250,000	213,984	0	0	0	0	0
Fund Balance			2,000,000					
Miscellaneous	1,764,336	901,378	391,250	290,708	68,000	44,000	59,000	10,000
Totals	110,146,925	11,908,725	9,406,425	10,524,520	34,902,855	15,245,934	13,661,733	16,496,733

ENTERPRISE FUNDS

Fiscal Year 2017

COMMISSIONERS OF CAROLINE COUNTY ENTERPRISE FUNDS

For 12 months Year Ending June 30, 2017

Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises. The intent is that the costs of providing goods or services to the general public on a continuing basis are covered by user charge.

The Caroline County Commissioners review the funds for amount of revenues earned, expenses incurred, and net income to determine what purpose revenue generated is used.

(02) RECREATION PROGRAMS

Prior Year Estimated Fund Balance 100,000

INCOME

FES Summer Learning Program		
Elementary Expansion Year 2	56,462	
Grant HSC Afterschool	224,084	
South County Year 2	259,716	
South County Year 3	68,776	
Elementary Expansion Year 3	50,548	
Sanitary Grant	3,400	
Amusement Park Tickets	25,000	
Boat Ramp	17,000	
Adult Programs	12,000	
Ganey's Wharf Residence	11,000	
Youth Programs	80,000	
Special Events	19,000	
Administration	15,000	
Scholarship Fund	4,000	
North Co Land Rent	27,300	
South Co Land Rent	<u>4,400</u>	
		877,686

EXPENSES

Recreation

North County Park	9,000	
Amusement Park Tickets	20,000	
Boat Ramp	10,000	
Ganey's Wharf Residence	1,000	
Special Events	18,000	
Administration	15,000	
Fees Credit Card	7,000	
Transfer to General Fund	<u>2,500</u>	
		82,500

**COMMISSIONERS OF CAROLINE COUNTY
ENTERPRISE FUNDS**

For 12 months Year Ending June 30, 2017

ADULT PROGRAMS

Salary Temp Adult Programs	5,689	
Worker's Compensation	258	
Social Security	435	
Adult Program Expenses	<u>4,700</u>	
		11,082

YOUTH PROGRAMS

Salary Temp Youth Programs	28,560	
Worker's Compensation	1,293	
Social Security	2,185	
Youth Program Expenses	<u>21,000</u>	
		53,038

HSC PROGRAM (AFTER SCHOOL)

Salary Temporary HSC Program	155,594	
Employee Development	2,410	
Worker's Compensation	7,043	
Social Security	11,903	
Background	798	
Telephone	1,200	
Postage	750	
Advertising	349	
Printing & Publications	1,050	
Travel	37,000	
Other Expenses	5,320	
Special Events	<u>4,500</u>	
		227,917

**COMMISSIONERS OF CAROLINE COUNTY
ENTERPRISE FUNDS**

For 12 months Year Ending June 30, 2017

ELEMENTARY EXPANSION YEAR 2

Salaries Temporary	33,094	
Health & Dental	1,249	
Employee Development	1,650	
Workers Compensation	1,498	
Social Security	2,532	
Background	500	
Postage	175	
Advertising	250	
Mileage & Conference Expense	3,000	
Contractual Services	10,000	
Other Expenses	2,000	
Grant Transfer	<u>706</u>	
		56,654

SOUTH COUNTY YEAR 2

Salaries Temporary	41,587	
Workers Compensation	1,883	
Social Security	3,181	
Background	570	
Advertising	125	
Mileage & Conference Expense	1,000	
Contractual Services	15,200	
Travel	2,400	
Other Expenses	<u>3,070</u>	
		69,016

**COMMISSIONERS OF CAROLINE COUNTY
ENTERPRISE FUNDS**

For 12 months Year Ending June 30, 2017

SOUTH COUNTY YEAR 3

Salaries Temporary	34,951	
Employee Development	1,250	
Workers Compensation	1,582	
Social Security	2,674	
Background	171	
Postage	299	
Printing & Publications	340	
Mileage & Conference Expense	1,915	
Contractual Services	700	
Travel	2,400	
Other Expenses	3,190	
Grant Transfer	<u>1,279</u>	
		50,751

ELEMENTARY EXPANSION YEAR 3

Salaries Temporary	182,351	
Health & Dental	6,242	
Employee Development	4,000	
Workers Compensation	8,254	
Social Security	13,950	
Background	412	
Postage	503	
Printing & Publications	777	
Mileage & Conference Expense	4,160	
Contractual Services	26,700	
Travel	4,000	
Other Expenses	6,280	
Grant Transfer	<u>3,528</u>	
		261,157

Estimated Ending Balance 165,571

**COMMISSIONERS OF CAROLINE COUNTY
ENTERPRISE FUNDS**

For 12 months Year Ending June 30, 2017

Project Income Statement

(04) PUBLIC WORKS

Prior Year Estimated Fund Balance 200,000

Income

Fuel	<u>800,000</u>	800,000
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Expenses

Fuel System Maintenance	3,500	
Fuels	<u>796,500</u>	

Estimated Ending Fund Balance		<u>800,000</u> 200,000
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(05) BROADBAND SUPPLY

Prior Years Estimated Fund Balance 100,000

Income

BOE Lease	285,000	
Verizon Wireless Lease	<u>33,280</u>	
		318,280

Expenses

Salaries Permanent	19,835	
Retirement	2,777	
Workers Compensation	48	
Social Security	1,517	
Hardware & Maintenance	25,800	
Transfer Capital Reserve	<u>250,000</u>	

Estimated Ending Fund Balance		<u>299,977</u> 118,303
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**COMMISSIONERS OF CAROLINE COUNTY
ENTERPRISE FUNDS**

For 12 months Year Ending June 30, 2017

Project Income Statement

(06) BASIC LIFE SUPPORT

Prior Years Estimated Fund Balance 700,000

Income

Subscription Plan	95,000	
Basic Life Support Fees	<u>1,280,000</u>	1,375,000

Expenses

BLS Training	7,000	
Postage	5,000	
Communications Maintenance	9,000	
Equipment Maintenance	7,500	
Billing Service BLS	90,000	
Office Supplies	400	
Medical Supplies	55,000	
BLS Subscription Management	12,500	
Capital Outlay	100,000	
Emerg Med Service Fire Companies	275,000	
Medical Director Support	1,500	
Marketing/Public Info	2,500	
Bill Clerk Salary Transfer	36,000	
EMT Salary Transfer	100,000	
Transfers Out General Fund	<u>619,000</u>	<u>1,320,400</u>
Estimated Ending Fund Balance		754,600

SPECIAL REVENUE FUNDS

Fiscal Year 2017

**COMMISSIONERS OF CAROLINE COUNTY
SPECIAL REVENUE FUND BUDGET
FY 2017**

Special Revenue Funds are maintained to account for specific revenue sources that are legally or administratively restricted for specific purposes.

(07) Jonestown Water System

Income

Jonestown Water Fees	<u>13,250</u>	13,250
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Expenditures

Telephone	600	
Utilities	6,000	
Contractual Services	4,000	
Supplies and Materials	2,500	
Other Expenses	<u>150</u>	
		<u>13,250</u>

(08) 4-H & YOUTH PARK

Revenue Anticipated

Rents 4-H Building	14,728	
Rent Land 4-H Park	4,228	
Transfer In	<u>18,423</u>	
		37,379

Expenditures

Salaries-Temporary	10,400	
Worker's Compensation	471	
Social Security	796	
Telephone	250	
Utilities	17,000	
Contractual Services	200	
Trash Removal	2,250	
Repairs & Maintenance	1,512	
Lawn Care	4,000	
Other Expenses	<u>500</u>	
		37,379

**COMMISSIONERS OF CAROLINE COUNTY
SPECIAL REVENUE FUND BUDGET
FY 2017**

(13) SPECIALGRANT PROGRAM

Revenue Anticipated

Emergency Solutions Grant	75,000	
Rental Allowance Grant	<u>40,000</u>	
		115,000

Expenditures

Rental Allowance Program	40,000	
Emergency Solutions Grant	<u>75,000</u>	
		115,000

(14) OJP GRANT LAW ENFORCEMENT

Revenue Anticipated

Vests	5,000	
School Bus Safety Grant	3,000	
SOCM Grant	10,000	
Sex Offender Registration	7,144	
Sheriff Highway Safety Grant	<u>18,000</u>	
		43,144

Expenditures

SCHOOL BUS SAFETY GRANT

Grant Overtime	2,700	
Worker's Compensation	100	
Social Security	<u>200</u>	
		3,000

SHERIFF HIGHWAY SAFETY GRANT

Grant Overtime	16,155	
Worker's Compensation	609	
Social Security	<u>1,236</u>	
		18,000

VESTS

Uniform Vests	<u>5,000</u>	
		5,000

SOCM & SEX REGISTER GRANT

Grants - Salaries	15,000	
Worker's Compensation	605	
Social Security	1,059	
Telephone	<u>480</u>	
		<u>17,144</u>
		43,144

**COMMISSIONERS OF CAROLINE COUNTY
SPECIAL REVENUE FUND BUDGET
FY 2017**

(23) LOCAL AGRICULTURAL PRESERVATION

Revenue Anticipated

Excise Tax Agri Land Preservation	<u>10,000</u>	10,000
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Expenditures

Miscellaneous Expenditures	<u>10,000</u>	10,000
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(24) STATE LOCAL AGRICULTURAL PRESERVATION

Revenue Anticipated

Other State Shared Tax	<u>15,000</u>	15,000
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Expenditures

Miscellaneous Expenditures	<u>15,000</u>	15,000
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(25) SUMMERFEST FUND

Revenue Anticipated

Corporate Sponsors	20,000	
Grants	8,000	
Booth Fees	10,000	
General Revenue's	<u>1,200</u>	
		39,200

Expenditures

Contractual Services	30,000	
Other Expenses	<u>9,200</u>	
		39,200

**COMMISSIONERS OF CAROLINE COUNTY
SPECIAL REVENUE FUND BUDGET
FY 2017**

(26) COMMISSARY FUND

Revenue Anticipated

Inmate Funds	120,000	
Phone Commissions	10,000	
Commission Sales	17,000	
Home Detention	<u>5,000</u>	
		152,000

Expenditures

Postage	1,000	
Phone Commissary Sales Expense	41,500	
Copier	4,500	
Cable	3,000	
Home Detention Fee	5,500	
Commissary Sales	50,000	
Commissary Supplies	44,000	
Officers	<u>2,500</u>	
		152,000

(27) LAW LIBRARY

Revenue Anticipated

Fines & Fees Law Library	10,000	
Interest	<u>50</u>	
		10,050

Expenditures

Law Books	10,000	
Other Expenses	<u>50</u>	
		10,050

(28) CRITICAL AREA FORESTRY

Revenue Anticipated

Fees in Lieu Critical Area	500	
Critical Area Violation Fine	<u>1,500</u>	
		2,000

Expenditures

Critical Area Forestry Exp	<u>2,000</u>	
		2,000

**COMMISSIONERS OF CAROLINE COUNTY
SPECIAL REVENUE FUND BUDGET
FY 2017**

(29) FOREST CONSERVATION

Revenue Anticipated

Fees in Lieu Forest Conservation	1,500	
FCA Surety Fees	<u>1,500</u>	3,000

Expenditures

Forest Conservation Projects	1,500	
Refund Surety Fees	<u>1,500</u>	3,000

(30) EMERGENCY MANAGEMENT SPECIAL GRANTS

Revenue Anticipated

Federal Grants

Homeland Security Law Enforcement Grant	59,323	
Homeland Security	<u>177,968</u>	237,291

State Grants

Emergency Medical Dispatch	3,000	
Emergency Number System Grant	<u>10,000</u>	<u>13,000</u>

Total Revenues Anticipated		<u>250,291</u>
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(30) EMERGENCY MANAGEMENT SPECIAL GRANTS

Expenditures

Homeland Security

Salary Grant	42,750	
Employee Development	500	
Worker's Compensation	103	
Social Security	3,270	
Operational Expense	750	
Mileage & Conference Expense	750	
Other Expenses	<u>500</u>	48,623

**COMMISSIONERS OF CAROLINE COUNTY
SPECIAL REVENUE FUND BUDGET
FY 2017**

<u>Emergency Medical Dispatch</u>		
Equipment/Software	<u>3,000</u>	3,000
<u>Homeland Training Exercises</u>		
Mileage & Conference Expense	500	
Other Expenses	<u>500</u>	1,000
<u>State Homeland Security</u>		
Equipment	115,560	
Contractual Services	<u>12,785</u>	128,345
<u>H.S. Law Enforcement Grant</u>		
Equipment	<u>59,323</u>	59,323
<u>Emergency Number System Grant</u>		
Other Expenses	4,500	
Equipment/Software	<u>5,500</u>	<u>10,000</u>
		250,291

(31) BUSINESS & TECHNOLOGY PARK

<u>Revenue Anticipated</u>		
Reappropriated Prior Years Fund Balance	<u>63,000</u>	63,000
<u>Expenditures</u>		
Utilities	2,000	
Contractual Services	3,000	
Marketing	<u>58,000</u>	63,000

**COMMISSIONERS OF CAROLINE COUNTY
SPECIAL REVENUE FUND BUDGET
FY 2017**

(34) STORMWATER FACILITIES

Revenue Anticipated

Fees in Lieu Stormwater Facilities	1,000	
Surety Fees Stormwater Facilities	<u>9,000</u>	10,000

Expenditures

Stormwater Facility Projects	1,000	
Refund Surety Fees	<u>9,000</u>	10,000

(37) Intergovernmental

Revenue Anticipated

Excise Tax School Construction	<u>75,000</u>	75,000
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Expenditures

Transfers Out	<u>75,000</u>	75,000
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(38) SHS Medical Transportation

Revenue Anticipated

SHS Med Transportation Grant	<u>120,000</u>	120,000
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Expenditures

Equipment	<u>120,000</u>	120,000
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**COMMISSIONERS OF CAROLINE COUNTY
SPECIAL REVENUE FUND BUDGET
FY 2017**

(48) DRUG TASK FORCE

Revenue Anticipated

Donations & Contributions	35,000	
Fines & Fees	50	
Forfeited Monies	15,200	
Interest	200	
		50,450

Expenditures

Telephone	8,000	
Utilities	5,200	
Auto Insurance	1,400	
Operation of Autos	500	
Yard Maintenance	500	
Insurance K-9 & Liability	700	
K 9 Supplies & Vet Services	4,000	
Fuels	350	
Office Supplies	1,800	
Other Expenses	18,000	
Capital Outlay	<u>10,000</u>	
		50,450

DAYSRING TOWN HOMES

This fund is reported on our statement as the County Commissioners own but do not manage these facilities. The facilities are managed by Interfaith Housing Development Corporation and a contractual firm.