

OFFICIAL CAROLINE COUNTY GOVERNMENT FY 2018 BUDGET DOCUMENT

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FY 18 Budget Message

An Overview

The County Commissioners' adoption of the FY 18 budget marked another important step forward for Caroline County. Without increasing tax rates or user fees, the Commissioners adopted an across-the-board three-percent pay increase for County employees, held the line on generous benefits, added two more patrol deputies, and converted the four remaining part-time EMT positions to full time.

Before going deeper into the budget, it is important to cover a few basics. The budget is comprised of three parts: revenues, operating expenses, and capital investment. Translated into a simple formula, "Revenues = Operating Expenses + Capital Investment. By law, the budget must balance. The County operates on a fiscal year with the new budget taking effect 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.

The budget serves many purposes. It is an operating plan for the coming fiscal year. It is a management tool for monitoring and managing expenditures. Perhaps most importantly, the budget reflects the policy priorities of the County Commissioners. The FY 18 budget again demonstrates the strong public safety focus of the current Board.

The FY 18 budget is third of the four the current Board will approve. Earlier in the term, the Commissioners established a goal of adding one patrol deputy per shift. The adopted budget funds four out of the five necessary to meet this goal. The Commissioners also supported a move away from relying on part-time contractual EMTs and Paramedics to fill full-time shifts. The FY 18 budget will complete the transition to a full-time EMT/Paramedic workforce.

Carrying forward a major goal of the previous Board, the Commissioners have continued to focus on reducing "unfunded liabilities." This is an accounting phrase that refers to money the County needs to cover a future benefit or expense, but has not set aside yet.

For example, the County provides "Other Post-Employment Benefits" or "OPEB" in the form of retiree healthcare benefits. The County has set aside money in a dedicated fund (much like the pension fund) to cover these expenses in the future. Caroline County is the only local government in Maryland with a 100 percent-funded OPEB plan. The Commissioners also continue to invest more than the actuarially recommended annual contribution in the pension plan.

The FY 18 budget is a one-year snapshot of County finances, but should be considered in a larger context. It is possible to balance the budget using tricks and gimmickry. In the long run, however, the budgetary decisions in any one year carry forward decades. This is fact well appreciated by both the Board and the senior management team.

The FY 18 budget adopted by the County Commissioners does not contain any smoke-and-mirrors. It funds planned operations in FY 18, fully supports the County's internal department and allied agencies, meets all obligations, and increases the County's overall financial strength.

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 \$46.6 million in total revenues.

Normally, the bulk of conversation during the budget process focuses on expenditures. The FY 18 budget process was different. While County revenues have stabilized, out-year projections are flat.

Even with no growth in people, programs, and services, the "cost of doing business" for local governments generally increases by two to three percent per year. In FY 18, property tax revenues will remain flat. While income tax revenues have moved up slightly over the past three years, it is highly unlikely future income tax revenue growth will be enough to offset flat property tax revenues.

There was a good deal of discussion during the budget process about this looming challenge, particularly given significant capital projects on the horizon like a new building for the Caroline County Sheriff's Office and the renovation of Greensboro Elementary School. This will be one of the key revenue challenges facing the County over the next five to ten years, finding enough money to fund ongoing operations while tackling major capital investments.

A final note is that 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 \$575,000 in FY 18. Once again, the Commissioners followed the differential formula established in 2012.

Expenses

The County Commissioners asked 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. What was different in building the FY 18 budget was the Commissioners incorporated a three-percent pay increase for all employees from the

outset. The Commissioners also made an additional investment to adopt a new "grade/range" pay scale.

The FY 18 budget also includes expenses for some structural changes in County government. In spring 2017, the Commissioners chose to dissolve the longstanding Memorandum of Understanding (MOU) with the Caroline Economic Development Corporation (CEDC). The Commissioners decided bringing economic development "in house" was in the County's best long term interests.

The Commissioners made a similar decision regarding animal control. Years ago, the County transitioned animal control from Public Works to the Caroline County Humane Society. The Commissioners agreed that the Animal Control Officers were public safety employees and deserved a pay structure and benefit package on par with County public safety employees. Since it would be impossible for the CCHS to duplicate County benefits (including a pension system), the Commissioners decided to create a County Animal Control Division. The hiring of the three existing animal control employees is scheduled for July 1 and the costs are included in the FY 18 budget.

The economic development transition projects as "budget neutral" for FY 18. There will be additional costs associated with animal control, however, this is reasonable given the County's generous benefits package and the "living wage" initiative.

The only agency receiving a reduction in funding in FY 18 is Delmarva Community Transit (DCT). In FY 17, the Commissioners approved a \$15,000 increase in funding to offset the cost of additional services. Since these services did not materialize, the Commissioners reduced the budget allocation to the FY 16 level.

The five Midshore Counties voted to give Chesapeake College a 2.5 percent increase in operating funds and to increase maintenance and repair (M&R) funding. The County met the requirement to provide the local Board of Education with "maintenance of effort" funding, an increase of about \$250,000.

Employee Pay & Benefits

As noted, the Commissioners approved a three-percent cost-of-living increase for employees and left benefits unchanged. This follows a two-percent increase in FY 17. The County has successfully transitioned to a health insurance plan provided by the State of Maryland. Overall, employees seem happy with the insurance.

FY 18 marks the County's full transition to the "living wage" initiative. This is a decision by the Commissioners that no full-time, merit County employee should earn less than a certain amount. In FY 18, this annual salary will be \$30,900, a significant increase over five years ago when some County employees were earning not much more than \$20,000/year.

The County's outstanding workforce remains the single largest expense in the budget with an annual payroll of roughly \$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

The FY 18 capital investment plan (CIP) totals \$6.69 million, however, this may be bit misleading. Some CIP expenditures are offset by dedicated revenues. For example, the County has allocated \$225,000 of the grant from Shore Health Systems towards the purchase of a new ambulance.

Of the overall CIP, \$2 million is funded by a drawdown of the County's unrestricted general reserves. About \$594,000 is unspent capital items rolled over from FY 17. The County has roughly \$1.42 million coming from its capital reserve account, combining FY 17 and FY 18. The CIP also reallocates about \$562,000 of unspent bond proceeds from the 2014 bond used to finance Preston Elementary School renovations. The CIP also includes nearly \$1.8 million of spending coming from other source, mostly grants or dedicated revenues.

To put this in perspective, Caroline County spent about \$3.2 million in capital in FY 07, generally considered the County's last "normal" year before the impact of the Great Recession, state budget cuts, and new unfunded mandates. Between FY 08 and FY 13, average capital expenditures dropped to around \$470,000 per year.

Last year, the County's CIP was \$3.1 million. This investment allowed the County to play "catch up" replacing old vehicles and heavy equipment, improving facilities, and doing badly needed road and bridge work. The FY 18 CIP covers a wide range of investments from IT infrastructure to bridge replacements to new software for the Planning & Codes Department. As in the operating budget, there is a strong emphasis on public safety expenditures. Perhaps the single most notable investment is the \$400,000 set aside for architecture and engineering of the new Sheriff's Office building.

The County continues to focus attention on roads and bridges. This includes direct investment and replacing maintenance equipment. Spending in Recreation and Parks infrastructure is largely offset by grant funds. New to the FY 18 CIP is investment in the County's 4-H Park. This is an important community facility that will benefit greatly from needed maintenance and repairs.

Summary

Over the past half-decade, the County Commissioners have struggled with some challenging budgets. Through the adversity, the County and its allied agencies have developed a creative, collaborative process we shamelessly call, "The Caroline Way." Unlike counties where there is fierce competition over limited resources, leaders in Caroline promote departments and agencies

other than their own. The high degree of collegiality among community leaders has built the foundation for a superior budget-building process.

The Commissioners continue to serve as watchful stewards of public spending. The County operates on a "core services" model where each taxpayer dollar is carefully spent.

Much like last year, the theme of the FY 18 budget is public safety. The Commissioners have increased investment in law enforcement and emergency medical services. The Board also held the line maintaining the 20 percent increase in funding granted to volunteer fire companies and approved an expansion of the volunteers' Length of Service Award Program (LOSAP).

While public safety takes center stage, many other priorities have received support from Meals-on-Wheels to Imagination Library. The Commissioners are keenly aware of pressing issues like the opioid epidemic, rural economic development, and environmental challenges. Taken as a whole, the FY 18 budget is a carefully crafted approach to providing a high level of services to Caroline residents while preserving the quality of rural life here.

RESOLUTION #2017-009

ESTABLISHMENT OF THE FISCAL YEAR 2018 PROPERTY 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 FY2018 property tax rates for the 2018 fiscal year are adopted and set as follows per \$100 of assessed valuation:
- B.

	FY2018 Tax Rate
Unincorporated Areas	\$0.98
Denton	\$0.91
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.

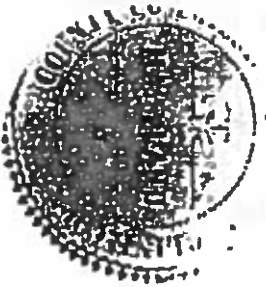
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ADOPTED: May 16, 2017
EFFECTIVE: July 1, 2017


ATTEST:


Jennifer M. Farina
Administrative Coordinator

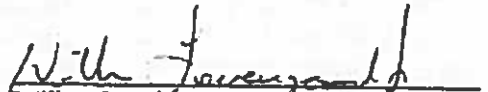
(SEAL)



COUNTY COMMISSIONERS OF
CAROLINE COUNTY, MARYLAND


Daniel J. Franklin, President


Larry C. Porter, Vice President


Wilbur Levensgood, Jr., Commissioner

STATE OF MARYLAND CAROLINE COUNTY
FILED FOR RECORD
At 3:15 o'clock pm on 5/17 2017
and duly recorded in Liber FDM 5
Folio 528 one of the Resolution
record books for the aforesaid and
J. Dale Munn Clerk
Recording Fee 5-

liber 5 page 529

Resolution #2016-003
FY2017 Property Tax Rates

RESOLUTION #2017-011

ADOPTION OF THE FISCAL YEAR 2018 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; and

WHEREAS, the Commissioners adopted the FY2018 Property Tax rates by Resolution #2017-010 on May 16, 2017.

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

- A. The FY2018 Operating Budget in the amount of \$46,639,301 and as summarized in the attached list of funds, is adopted.
- B. The FY2018 Capital Budget in the amount of \$6,580,962 and as summarized in the attached list of funds, is adopted.

ADOPTED: May 30, 2017
EFFECTIVE: July 1, 2017



ATTEST:


Jennifer M. Faria
Administrative Coordinator

**COUNTY COMMISSIONERS OF
CAROLINE COUNTY, MARYLAND**


Daniel J. Franklin, President


Larry C. Porter, Vice President

STATE OF MARYLAND CAROLINE COUNTY
(SEAL) FILED FOR RECORD
At 10:00 AM on 6/1/2017
and deposited in the N.B. & M. 5
Folio 501 of the Resolution
record books for the aforesaid and
 Clerk
Recording Fee 


Wilbur Levensgood, Jr., Commissioner

Huber, Page 531

GENERAL FUND BUDGET

Fiscal Year 2018

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2018**

REVENUE SOURCES

**ESTIMATE
FY 2018**

PROPERTY TAX

REAL PROPERTY TAXES	23,712,000
UTILITIES	1,540,000
PENALTIES AND INTEREST	275,000
COUNTY SENIOR TAX CREDIT	(170,000)
TAX SALE REVENUE	1,000
PRIOR YEARS, TAX REVENUES	30,000
TOWN ADMIN FEE	44,348
TOWN DIFFERENTIAL REIM.	(45,477)
	25,386,871

INCOME TAX

INCOME TAX	12,900,000
	12,900,000

OTHER LOCAL TAXES

MOBILE HOME TAX	70,000
RECORDATION TAX	1,600,000
FRANCHISE TAX	164,000
	1,834,000

STATE SHARED TAXES

HIGHWAY USERS REVENUE	578,310
	578,310

LICENSES AND PERMITS

LIQUOR LICENSE	54,000
TRADERS LICENSE	21,000
BUILDING PERMIT	115,000
STORMWATER MGM INSPECTION	3,000
FOREST CONSERVATION PLANS	1,500
MARRIAGE LICENSES & CEREMONIES	6,000
	200,500

FEDERAL GRANTS

EMERGENCY MANAGEMENT	71,800
CSEA GRANT	3,000

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2018**

FFY2010319(H)INCREMENTAL GRANT	100,000
	174,800

STATE GRANTS

DISPARITY GRANT	2,131,782
TEACHER RETIREMENT SUPPLEMENT	685,108
POLICE PROTECTION AID	153,417
FAMILY SERVICES GRANT	152,055
JUROR REIMBURSEMENT	15,000
CIRCUIT PROBLEM SOLVING GR	88,132
FIRE AND AMBULANCE GRANT	309,420
CRITICAL AREA GRANT	4,000
	3,538,914

OTHER GRANTS

SCHOOL RESOURCE OFFICERS	129,723
SRO FULL TIME	111,449
	241,172

CHARGES FOR SERVICES

ANIMAL FEES & FINES	500
COURT COSTS, FEES & FINES	6,000
COURT TRANSCRIPTS & TAPES	2,000
TELEPHONE 911 FEES	180,000
SHERIFFS FEES	30,000
REIMB OVERTIME	110,550
PRISONER FEES	65,000
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
PARK OPERATING FEES	3,400
ADMINISTRATIVE FEES	5,000
RECREATION FEES	49,000
VEHICLE TAG FEES	4,000
CONVENIENCE FEES	70,000
	732,950

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2018**

MISCELLANEOUS REVENUES

INTEREST	20,000
RENTS	24,284
RENT ARMORY	19,000
	<hr/> 63,284 <hr/>

TRANSFERS

TRANSFER SCHOOL EXCISE	75,000
TRANSFER BLS	911,000
TRANSFER FR RECREATION PROGRAMS	2,500
	<hr/> 988,500 <hr/>

TOTAL REVENUES	<hr/> 46,639,301 <hr/>
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**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2018**

	<u>ACTUAL</u> <u>FY 2016</u>	<u>ESTIMATE</u> <u>FY 2017</u>	<u>ESTIMATE</u> <u>FY 2018</u>
<u>PROPERTY TAX</u>			
REAL PROPERTY TAXES	23,676,973.48	23,611,873	23,712,000
UTILITIES	1,482,848.31	1,400,000	1,540,000
PENALTIES AND INTEREST	254,052.30	275,000	275,000
COUNTY SENIOR TAX CREDIT	(161,048.99)	(165,000)	(170,000)
TAX SALE REVENUE	1,376.00	1,000	1,000
PRIOR YEARS, TAX REVENUES	53,028.22	30,000	30,000
REFUNDS, OVER & SHORTS	142.78	-	-
TOWN ADMIN FEE	36,559.21	36,000	44,348
TOWN DIFFERENTIAL REIM.	(17,628.25)	(61,613)	(45,477)
	<u>25,326,303.06</u>	<u>25,127,260</u>	<u>25,386,871</u>
<u>INCOME TAX</u>			
INCOME TAX	12,901,392.35	12,450,000	12,900,000
	<u>12,901,392.35</u>	<u>12,450,000</u>	<u>12,900,000</u>
<u>OTHER LOCAL TAXES</u>			
MOBILE HOME TAX	107,918.50	70,000	70,000
RECORDATION TAX	1,601,962.16	1,400,000	1,600,000
FRANCHISE TAX	174,729.12	164,000	164,000
TOTAL	<u>1,884,609.78</u>	<u>1,634,000</u>	<u>1,834,000</u>
<u>STATE SHARED TAXES</u>			
HIGHWAY USERS REVENUE	460,654.42	402,727	578,310
	<u>460,654.42</u>	<u>402,727</u>	<u>578,310</u>
<u>LICENSES AND PERMITS</u>			
LIQUOR LICENSE	64,000.70	56,000	54,000
TRADERS LICENSE	21,628.01	21,000	21,000
BUILDING PERMIT	118,498.99	110,000	115,000
STORMWATER MGM INSPECTION	2,150.00	3,000	3,000
FOREST CONSERVATION PLANS	800.00	1,500	1,500
MARRIAGE LICENSES & CEREMONIES	5,160.00	6,000	6,000
	<u>212,237.70</u>	<u>197,500</u>	<u>200,500</u>

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2018**

	<u>ACTUAL</u> <u>FY 2016</u>	<u>ESTIMATE</u> <u>FY 2017</u>	<u>ESTIMATE</u> <u>FY 2018</u>
<u>FEDERAL GRANTS</u>			
FED INCENTIVES PRISONERS	200.00	-	-
FEDERAL DISASTER AID	75,512.09	-	-
EMERGENCY MANAGEMENT	71,852.00	71,800	71,800
CSEA GRANT	1,617.79	3,000	3,000
FFY2010319(H)INCREMENTAL GRANT	37,834.00	110,000	100,000
	<u>187,015.88</u>	<u>184,800</u>	<u>174,800</u>
<u>STATE GRANTS</u>			
DISPARITY GRANT	2,131,782.00	2,132,000	2,131,782
TEACHER RETIREMENT SUPPLEMENT	685,108.00	685,108	685,108
POLICE PROTECTION AID	152,274.00	153,417	153,417
FAMILY SERVICES GRANT	140,893.00	149,350	152,055
JUROR REIMBURSEMENT	19,020.00	16,500	15,000
CIRCUIT PROBLEM SOLVING GRANT	105,141.00	125,642	88,132
STATE PARK FEES	8,338.20	-	-
FIRE AND AMBULANCE GRANT	276,415.00	242,000	309,420
CRITICAL AREA GRANT	4,000.00	4,000	4,000
ADULT OFFENDER COM SERV PROGRAM	25,077.11	-	-
	<u>3,548,048.31</u>	<u>3,508,017</u>	<u>3,538,914</u>
<u>OTHER GRANTS</u>			
SCHOOL RESOURCE OFFICERS	126,014.06	134,352	129,723
SRO FULL TIME	100,252.36	102,048	111,449
	<u>226,266.42</u>	<u>236,400</u>	<u>241,172</u>
<u>CHARGES FOR SERVICES</u>			
ANIMAL FEES & FINES	200.00	500	500
COURT COSTS, FEES & FINES	5,427.69	3,000	6,000
COURT TRANSCRIPTS & TAPES	1,808.12	2,000	2,000
TELEPHONE 911 FEES	176,150.57	180,000	180,000
SHERIFFS FEES	27,147.81	30,000	30,000
REIMB OVERTIME	120,055.80	112,740	110,550
PRISONER FEES	82,912.80	85,000	65,000
RECYCLING FEES	4,777.32	5,000	5,000
AGENCY REIMBURSEMENTS	9,489.19	10,000	10,000
MOSQUITO CONTROL FEES	37,123.00	40,000	40,000
JOHNSONGRASS FEES	19,390.66	22,000	22,000
REPAIR SERVICES	142,252.86	127,000	127,000
CPR FEES	3,552.67	3,500	3,500

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2018**

	<u>ACTUAL</u> <u>FY 2016</u>	<u>ESTIMATE</u> <u>FY 2017</u>	<u>ESTIMATE</u> <u>FY 2018</u>
MARINA FEES	39,875.97	30,300	-
PARK OPERATING FEES	3,278.55	3,400	3,400
ADMINISTRATIVE FEES	7,485.94	10,000	5,000
RECREATION FEES	47,442.16	47,000	49,000
VEHICLE TAG FEES	5,798.50	3,500	4,000
CONVENIENCE FEES	69,575.00	70,000	70,000
ELECTION FILING FEES	38.33	-	-
SHERIFF SALE	1,500.00	-	-
	<u>805,282.94</u>	<u>784,940</u>	<u>732,950</u>
<u>MISCELLANEOUS REVENUES</u>			
INTEREST	23,178.77	5,000	20,000
RENTS	24,283.60	24,284	24,284
RENT ARMORY	20,255.00	15,500	19,000
MUNICIPAL INFRASTRUCTURE	20,458.00	21,594	-
INTEREST MUNICIPAL SHARE	2,600.00	1,425	-
HEALTH DEPT CONTRACTUAL RE	46,449.11	-	-
MISCELLANEOUS REVENUE	7,166.00	-	-
ESMEC REFUND	1,260,827.00	-	-
	<u>1,405,217.48</u>	<u>67,803</u>	<u>63,284</u>
<u>TRANSFERS</u>			
TRANSFER SCHOOL EXCISE	75,000.00	75,000	75,000
TRANSFER BLS	1,211,967.19	755,000	911,000
TRANSFER FR FUND BALANCE	-	100,000	-
TRANSFER LOSAP	59,657.52	-	-
TRANSFER FR RECREATION PROGRAMS	2,500.00	2,500	2,500
TRANSFER JONESTOWN WATER SYSTEM	8,353.74	-	-
TRANSFER FR HEALTH DPT.	160,000.00	-	-
	<u>1,500,770.97</u>	<u>932,500</u>	<u>988,500</u>
TOTAL REVENUES	<u><u>48,457,799.31</u></u>	<u><u>45,525,947</u></u>	<u><u>46,639,301</u></u>

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2018**

<u>EXPENDITURES</u>	<u>BUDGET FY 2018</u>
<u>GENERAL GOVERNMENT</u>	
COUNTY COMMISSIONERS	585,959
ECONOMIC DEVELOPMENT	71,936
ETHICS COMMISSION	200
ELECTIONS	456,164
ASSESSMENTS & TAXATION (STATE)	153,680
TAX OFFICE	324,632
OFFICE OF FINANCE	440,502
OFFICE OF LAW	192,029
OFFICE OF HUMAN RESOURCES	483,192
PLANNING & CODES	897,712
GENERAL SERVICES	153,000
OFFICE OF TECHNOLOGY	421,238
<u>JUDICIAL</u>	
JUVENILE DRUG COURT GRANT	88,132
FAMILY SERVICES GRANT	152,055
CIRCUIT COURT	336,310
ORPHAN'S COURT	18,837
STATE'S ATTORNEY	757,265
<u>PUBLIC SAFETY</u>	
SHERIFF	3,258,450
COURTHOUSE SECURITY	296,260
SCHOOL RESOURCE OFFICER	172,964
SRO FULL TIME	111,449
LOSAP	124,992
FIRE COMPANIES	1,189,500
AMBULANCE	107,713
STATE FIRE AID	309,420
CORRECTIONS	3,844,910
ADULT COMMUNITY SERVICE PROGRAM	32,611
EMERGENCY SERVICES: ADMINISTRATION	243,233
EMERGENCY SERVICES: COMMUNICATIONS	1,027,696
EMERGENCY SERVICES: MEDICAL SERVICES	2,867,267
EMERGENCY SERVICES: PLANNING & RISK MGM	131,191
HUMANE SOCIETY	191,601

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2018**

ANIMAL CONTROL	173,484
LIQUOR LICENSE	70,938

PUBLIC WORKS

ADMINISTRATION	314,181
CENTRAL SHOP	658,286
SOLID WASTE DISPOSAL	224,275
JOHNSON GRASS	80,948
MOSQUITO CONTROL	60,761
ROADS	1,601,236
COUNTY BUILDINGS	598,071

HEALTH

HEALTH DEPARTMENT OFFICER	16,185
CAROLINE MENTAL HEALTH	45,000
HEALTH DEPARTMENT	377,903
CAROLINE CENTER	26,845

SOCIAL SERVICES

UPPER SHORE AGING	108,728
COMMISSION OF AGING	1,500
DELMARVA COMMUNITY SERVICE	85,000
CAROLINE HOSPICE FOUNDATION	5,000
SAINT MARTIN'S MINISTRIES	5,000
HUMAN SERVICE COUNCIL	7,000
MID SHORE FAMILY VIOLENCE	5,000
CHAMBER OF COMMERCE	3,000

EDUCATION

BOARD OF EDUCATION	12,858,628
BD OF ED TEACHERS PENSION	1,346,097
CHESAPEAKE COLLEGE OPERATING	1,387,492
CHESAPEAKE COLLEGE CAPITAL & DEBT	49,603
CHESAPEAKE COLLEGE ALLIED HEALTH BUILDING DEBT	108,257
CHESAPEAKE COLLEGE MAINTENANCE & REPAIRS	79,989

RECREATION & PARKS

RECREATION	692,529
PARKS	274,153

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2018**

<u>CAROLINE COUNCIL OF ARTS</u>	
CAROLINE COUNCIL OF ARTS	5,000
<u>LIBRARY</u>	
PUBLIC LIBRARY	1,171,653
IMAGINATION LIBRARY	4,500
<u>EXTENSION SERVICE</u>	
EXTENSION SERVICE	139,104
<u>INTERFAITH HOUSING</u>	
INTERFAITH HOUSING	6,000
<u>ECONOMIC DEVELOPMENT</u>	
TOURISM	87,842
MID SHORE REGIONAL COUNCIL	15,000
SMALL BUSINESS DEVELOPMENT	3,000
<u>DEBT SERVICE</u>	
DEBT SERVICE	3,579,656
<u>INTERGOVERNMENTAL</u>	
IN LIEU BANKSTOCK	3,100
TOWN PLANNING GRANTS	12,500
<u>CONTINGENCY</u>	
CONTINGENCY	369,128
<u>TRANSFERS</u>	
CAPITAL ALLOCATION	500,000
4 H & YOUTH FUND	23,879
JONESTOWN WATER SYSTEM	11,750
TOTAL	<u><u>46,639,301</u></u>

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2018**

<u>EXPENDITURE CATEGORY</u>	<u>ACTUAL FY 2016</u>	<u>BUDGET FY 2017</u>	<u>BUDGET FY 2018</u>
<u>COUNTY COMMISSIONERS</u>			
SALARIES-PERMANENT	278,937.79	289,863	358,082
SALARIES-OVERTIME	439.12	765	-
SALARIES-TEMPORARY	3,871.66	-	-
HEALTH & DENTAL	26,063.22	27,183	46,571
LIFE & LTD	1,348.96	1,683	2,058
EMPLOYEE DEVELOPMENT	4,505.80	3,500	4,250
RETIREMENT	74,786.08	40,602	48,122
WORKER'S COMPENSATION	587.45	696	883
SOCIAL SECURITY	21,140.94	22,229	27,393
TELEPHONE	4,210.20	4,000	4,000
POSTAGE	236.97	300	300
ADVERTISING	2,931.35	4,000	3,000
PRINTING AND PUBLICATION	-	300	300
MILEAGE & CONFERENCE EXPENSE	11,538.60	10,000	11,500
ASSOCIATION DUES	43,605.80	44,000	44,000
LEGAL SERVICES	-	5,000	5,000
PUBLIC COMMUNICATION	8,492.39	8,000	8,000
OFFICE SUPPLIES	3,481.25	1,800	2,000
WW DUPLICATING/SUPPLIES	7,285.43	6,800	4,000
UPDATE CODE	1,195.00	10,000	10,000
OTHER EXPENSES	11,087.88	6,500	6,500
ECONOMIC DEVELOPMENT	-	-	71,936
TOTAL	505,745.89	487,221	657,895
<u>ETHICS COMMISSION</u>			
ETHICS COMMISSION	24.10	200	200
TOTAL	24.10	200	200
<u>CIRCUIT PROBLEM SOLVING COURT</u>			
DRUG COURT COORDINATOR	82,063.59	82,174	73,246
HEALTH & DENTAL	9,252.91	10,174	-
LIFE & LTD	542.68	571	317
RETIREMENT	7,047.00	6,240	-
WORKER'S COMPENSATION	180.68	197	180
SOCIAL SECURITY	6,399.93	6,286	5,603
DRUG TESTING	5,951.34	15,000	7,000
OTHER EXPENSES	1,976.93	15,000	-
OTHER GRANTS	889.80	-	-
STATE OTHER EXPENSES	6,428.31	5,000	1,786
TOTAL	120,733.17	140,642	88,132

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2018**

<u>EXPENDITURE CATEGORY</u>	<u>ACTUAL FY 2016</u>	<u>BUDGET FY 2017</u>	<u>BUDGET FY 2018</u>
<u>FAMILY SERV GRT CIR CRT</u>			
SALARY FAMILY SERV GRT	76,082.00	67,906	47,576
HEALTH & DENTAL	2,799.96	2,800	8,217
LIFE & LTD	373.20	374	307
RETIREMENT	13,517.34	13,581	6,661
WORKER'S COMPENSATION	150.16	163	117
SOCIAL SECURITY	5,586.77	5,195	3,640
TELEPHONE	331.71	350	350
DUES/SUBSCRIPTION/PUBLICATION	623.69	1,200	1,500
EQUIPMENT	43.01	1,200	1,200
CENTRAL DUPLICATING	132.80	600	600
TRAINING/JUDICIAL	-	750	2,000
TRAVEL	656.47	1,200	500
HOME STUDIES	-	-	700
CHILD EDUCATIONAL PROGRAM	1,078.90	4,000	5,000
ALTERNATIVE DISP RESOLUTION	-	800	-
CHILDREN CHILDCARE WAIT ROOM	-	300	500
CHILDREN'S ATTORNEY	22,736.92	10,790	23,000
MENTAL HEALTH-EVALUATION	218.75	2,100	2,100
MENTAL HEALTH-TREATMENT	-	1,000	1,000
PARENTING EDUCATION	3,038.55	4,000	4,000
SELF-HELP/FAMILY LAW CLINIC	13,202.25	15,000	16,100
VISITATION SERVICES	21,193.25	13,791	25,000
OFFICE SUPPLIES	699.81	850	1,200
OTHER EXPENSES	135.00	1,400	787
TOTAL	162,600.54	149,350	152,055
<u>CIRCUIT COURT</u>			
SALARIES-PERMANENT	137,529.99	130,419	159,419
SALARIES-OVERTIME	2,871.45	4,080	4,202
SALARIES TEMPORARY	38,366.42	40,800	42,024
HEALTH & DENTAL	31,372.76	31,894	40,570
LIFE & LTD	789.56	880	976
RETIREMENT	20,886.00	18,259	22,319
WORKER'S COMPENSATION	1,278.68	1,295	1,268
SOCIAL SECURITY	12,915.91	13,410	15,732
TELEPHONE	1,867.88	1,500	1,800
POSTAGE	3,726.55	3,000	4,000
DUPLICATING	2,200.82	2,000	2,200
MILEAGE & CONFERENCE EXPENSE	1,156.59	1,200	1,200
MAINTENANCE CONTRACT	8,056.00	8,908	8,900
OFFICE SUPPLIES	2,892.53	3,500	3,000
JURORS	27,574.51	32,000	25,000
OTHER EXPENSES	1,809.56	500	1,200

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2018**

<u>EXPENDITURE CATEGORY</u>	<u>ACTUAL FY 2016</u>	<u>BUDGET FY 2017</u>	<u>BUDGET FY 2018</u>
CAPITAL OUTLAY	321.78	5,500	2,500
TOTAL	295,616.99	299,145	336,310

ORPHAN'S COURT

SALARIES-PERMANENT	16,250.13	15,000	15,000
RETIREMENT	2,412.00	2,400	2,100
WORKER'S COMPENSATION	31.50	36	37
SOCIAL SECURITY	1,243.11	1,150	1,150
EXPENSE ALLOWANCE	-	550	550
TOTAL	19,936.74	19,136	18,837

STATE'S ATTORNEY

SALARIES-PERMANENT	524,814.14	525,936	517,469
SALARIES-OVERTIME	5,127.88	2,040	2,101
SALARIES-TEMPORARY	192.53	27,800	27,800
HEALTH & DENTAL	80,609.65	84,102	53,912
LIFE & LTD	2,641.44	3,086	3,058
RETIREMENT	82,613.00	78,470	77,601
WORKER'S COMPENSATION	1,104.40	1,337	1,350
SOCIAL SECURITY	38,853.38	42,520	41,874
TELEPHONE	1,963.96	2,200	2,200
POSTAGE	2,292.89	2,300	2,300
DUPLICATING	3,107.40	3,000	3,000
MILEAGE & CONFERENCE EXPENSE	1,882.84	2,500	2,500
DATA PROCESSING	-	-	6,388
OFFICE SUPPLIES	4,048.86	12,000	4,600
EXTRADITION COSTS	233.21	-	-
BOND AND INSURANCE	-	100	100
OTHER EXPENSES	10,841.20	10,000	11,012
TOTAL	760,326.78	797,391	757,265

ELECTIONS

SALARIES-TEMPORARY	208.00	500	500
SALARIES BOARD MEMBERS	16,248.00	16,000	16,000
ELECTION EMP SAL & FRINGES	229,225.44	221,146	273,079
WORKER'S COMPENSATION	27.44	129	132
SOCIAL SECURITY (CO)	1,250.39	1,262	1,262
JUDGES SALARIES & TRAINING	34,525.00	37,186	37,186
TELEPHONE	469.44	640	640
POSTAGE	8,436.81	8,675	8,675
PRINTING AND PUBLICATION	11,805.29	13,150	17,000
COPIER	5,396.13	4,500	4,500
MILEAGE & CONFERENCE EXPENSE	5,495.23	8,230	8,485

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2018**

<u>EXPENDITURE CATEGORY</u>	<u>ACTUAL FY 2016</u>	<u>BUDGET FY 2017</u>	<u>BUDGET FY 2018</u>
CONTRACTUAL SERVICES	1,170.00	4,200	4,200
LEGAL SERVICES	3,000.00	3,000	3,000
NETWORKING/CONNECTION	549.43	1,000	1,000
ELECTION SUPPLIES & EXPENSES	2,094.07	2,000	2,000
OFFICE SUPPLIES	999.19	1,000	1,000
OTHER EXPENSES	431.48	500	500
VOTING SYS SUPPORT & SVCS	60,861.82	77,005	77,005
TOTAL	382,193.16	400,123	456,164
<u>ST DEPT OF ASSESSMENTS & TAX</u>			
STATE ASSESSMENT & TAX	156,289.00	153,680	153,680
TOTAL	156,289.00	153,680	153,680
<u>TAX OFFICE</u>			
SALARIES-PERMANENT	212,993.28	175,164	186,578
HEALTH & DENTAL	36,853.98	34,687	38,354
LIFE & LTD	1,055.02	1,028	1,066
EMPLOYEE DEVELOPMENT	-	-	1,000
RETIREMENT	31,212.00	24,523	26,121
WORKER'S COMPENSATION	520.01	420	460
SOCIAL SECURITY	15,823.54	13,400	14,273
TELEPHONE	1,015.25	1,050	1,050
POSTAGE	15,404.23	10,300	10,000
MILEAGE & CONFERENCE EXPENSE	275.66	200	200
ASSOCIATION DUES	110.00	240	205
TAX BILLS	12,278.69	(5,500)	9,400
DATA PROCESSING	36,380.34	36,450	33,000
OFFICE SUPPLIES	2,578.96	2,500	2,500
BOND AND INSURANCE	360.00	360	360
OTHER EXPENSES	397.67	180	65
TOTAL	367,258.63	306,002	324,632
<u>OFFICE OF FINANCE</u>			
SALARIES-PERMANENT	200,498.39	226,825	212,076
HEALTH & DENTAL	40,768.14	48,466	41,320
LIFE & LTD	1,250.88	1,424	1,300
EMPLOYEE DEVELOPMENT	1,167.38	1,000	2,000
RETIREMENT	31,560.00	31,756	29,691
WORKER'S COMPENSATION	432.21	544	523
SOCIAL SECURITY	14,353.66	17,352	16,224
TELEPHONE	524.45	600	600
POSTAGE	2,575.71	2,300	2,300
PAYROLL SERVICES	52,185.78	49,000	49,000
MILEAGE & CONFERENCE EXPENSE	332.83	500	500

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2018**

<u>EXPENDITURE CATEGORY</u>	<u>ACTUAL FY 2016</u>	<u>BUDGET FY 2017</u>	<u>BUDGET FY 2018</u>
AUDIT AND FINANCIAL RECORDS	65,725.00	67,625	67,625
DATA PROCESSING	15,952.45	16,150	16,150
OFFICE SUPPLIES	659.63	500	500
OTHER EXPENSES	-	693	693
TOTAL	427,986.51	464,735	440,502
 <u>OFFICE OF LAW</u>			
SALARIES-PERMANENT	88,004.65	92,700	108,926
SALARIES-TEMPORARY	22,935.58	28,642	29,500
HEALTH & DENTAL	7,178.22	7,491	8,217
LIFE & LTD	452.80	473	532
RETIREMENT	14,680.12	13,764	16,223
WORKER'S COMPENSATION	229.82	290	341
SOCIAL SECURITY	8,402.01	9,283	10,590
TELEPHONE	1,072.95	1,200	1,200
POSTAGE	88.56	100	100
PRINTING AND PUBLICATION	2,429.81	2,200	2,200
CENTRAL DUPLICATING	272.74	1,800	1,800
MILEAGE & CONFERENCE EXPENSE	3,574.71	3,000	3,000
ASSOCIATION DUES	700.00	900	900
LEGAL SERVICES	21,695.50	3,000	3,000
OFFICE SUPPLIES	1,431.68	1,000	1,000
OTHER EXPENSES	4,143.32	4,500	4,500
TOTAL	177,292.47	170,343	192,029
 <u>OFFICE OF HUMAN RESOURCES</u>			
SALARIES-PERMANENT	147,136.30	147,345	195,758
HEALTH & DENTAL	19,853.10	18,973	36,364
LIFE & LTD	775.02	787	1,096
EMPLOYEE DEVELOPMENT	8,644.92	5,000	5,000
RETIREMENT	23,016.00	20,628	27,406
WORKER'S COMPENSATION	306.45	354	483
UNEMPLOYMENT	36,393.17	15,000	15,000
ACTUARIAL SERVICES	42,058.00	40,000	40,000
SOCIAL SECURITY	10,815.87	11,272	14,975
CRIMINAL BACKGROUND CHECKS	978.00	750	1,000
RETIREE EXPENSES	224.00	1,500	700
EMPLOYEE TRAINING	62.62	3,500	3,500
DRUG/ALCOHOL TESTING	5,671.20	5,000	5,000
POST EMP BENEFITS NOT	27,808.00	27,810	27,810
POST EMPLOYEE HEALTH CARE	90,786.46	87,500	87,500
TELEPHONE	899.99	950	1,550
POSTAGE	299.75	700	500
ADVERTISING	8,751.51	7,000	7,000

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2018**

<u>EXPENDITURE CATEGORY</u>	<u>ACTUAL FY 2016</u>	<u>BUDGET FY 2017</u>	<u>BUDGET FY 2018</u>
PRINTING AND PUBLICATION	143.35	250	250
DUPLICATING	-	1,200	1,500
ID BADGES	1,075.72	300	300
MILEAGE & CONFERENCE EXPENSE	820.63	1,000	1,500
ASSOCIATION DUES	-	1,000	500
LEGAL SERVICES	-	5,000	5,000
OFFICE SUPPLIES	1,030.61	4,000	1,500
OTHER EXPENSES	1,706.35	2,000	2,000
TOTAL	429,131.78	408,819	483,192
 <u>PLANNING & CODES ADMINISTRATION</u>			
SALARIES-PERMANENT	461,561.62	494,019	501,724
HEALTH & DENTAL	82,789.86	98,203	99,528
CLOTHING ALLOWANCE	460.65	500	500
LIFE & LTD	2,893.48	3,237	3,266
EMPLOYEE DEVELOPMENT	825.21	1,500	1,500
RETIREMENT	75,468.26	73,699	74,933
WORKER'S COMPENSATION	2,806.56	3,262	2,729
SOCIAL SECURITY	33,754.87	37,792	38,382
TELEPHONE	2,789.40	3,400	3,400
POSTAGE	3,155.23	3,000	3,000
ADVERTISING	418.00	2,000	750
PRINTING AND PUBLICATION	842.52	1,000	1,000
DUPLICATING	15,535.96	13,500	13,500
MILEAGE & CONFERENCE EXPENSE	2,694.25	2,850	2,850
ASSOCIATION DUES	1,994.00	2,000	2,000
LEGAL SERVICES	84,350.64	25,000	25,000
AUTO INSURANCE	898.00	900	900
FOREST CONSERVATION	1,110.00	1,000	1,000
OPERATION OF AUTOS	354.10	1,125	1,125
FUELS	1,617.32	2,625	2,625
OFFICE SUPPLIES	4,087.38	4,000	4,000
SOFTWARE MAINTENANCE	7,887.61	11,000	11,000
OTHER EXPENSES	3,019.63	3,000	3,000
319(H) INCREMENTAL GRANT	37,834.00	110,000	100,000
TOTAL	829,148.55	898,612	897,712
 <u>GENERAL SERVICES</u>			
TELEPHONE	33,811.45	36,000	40,000
POSTAGE	1,603.66	5,500	5,500
ESNEC ENGERY TRUST	1,308.00	1,500	1,500
WASTE-ENERGY STUDY	10,419.29	-	-
PROPERTY AND CASUALTY	48,067.00	49,500	49,500
LIABILITY INSURANCE	33,160.25	34,000	40,000

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2018**

<u>EXPENDITURE CATEGORY</u>	<u>ACTUAL FY 2016</u>	<u>BUDGET FY 2017</u>	<u>BUDGET FY 2018</u>
ENVIRONMENTAL INSURANCE	15,695.33	16,500	16,500
TOTAL	144,064.98	143,000	153,000
<u>HEALTH DEPT CONTRACTUAL</u>			
SALARIES-CONTRACTUAL	43,037.31	-	15,000
WORKER'S COMPENSATION	100.25	-	37
SOCIAL SECURITY	3,292.36	-	1,148
TOTAL	46,429.92	-	16,185
<u>TECHNOLOGY</u>			
SALARIES-PERMANENT	162,644.16	160,487	165,991
SALARIES-OVERTIME	3,416.46	3,060	3,152
HEALTH & DENTAL	15,771.09	22,365	26,285
LIFE & LTD	1,030.92	1,045	1,065
EMPLOYEE DEVELOPMENT	9,427.00	10,500	12,000
RETIREMENT	28,164.00	22,468	23,239
WORKER'S COMPENSATION	3,273.99	393	417
SOCIAL SECURITY	12,730.47	12,511	12,939
MOBILE PHONES	2,235.81	2,450	2,400
POSTAGE	-	50	50
MILEAGE & CONFERENCE EXPENSE	415.09	1,050	1,100
AUTO INSURANCE	449.00	450	450
REPAIRS	0.37	500	500
FUELS	709.64	2,100	1,000
OFFICE SUPPLIES	519.98	750	650
WIDE AREA NETWORK	22,314.21	25,000	36,000
MAINTENANCE	54,993.75	49,500	52,000
HARDWARE	8,756.63	10,000	35,000
TOOLS AND PARTS	710.97	2,000	1,500
SOFTWARE	254.00	1,000	1,000
LICENSING	41,064.00	33,000	43,000
OTHER EXPENSES	764.13	1,500	1,500
TOTAL	369,645.67	362,179	421,238
<u>SHERIFF</u>			
SALARIES-PERMANENT	1,335,017.49	1,441,788	1,565,114
SALARIES-CONTRACTUAL	109,026.55	64,265	68,338
SALARIES-OVERTIME	42,581.24	40,800	42,024
REIMBURSABLE OVERTIME	83,622.84	114,995	117,295
SALARIES-TEMPORARY	1,038.40	-	-
HEALTH & DENTAL	243,207.44	284,250	332,773
UNIFORMS	20,283.57	43,895	46,242
LIFE & LTD	4,239.58	4,850	5,258
EMPLOYEE DEVELOPMENT	9,021.75	17,820	21,820

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2018**

<u>EXPENDITURE CATEGORY</u>	<u>ACTUAL FY 2016</u>	<u>BUDGET FY 2017</u>	<u>BUDGET FY 2018</u>
RETIREMENT	379,238.00	403,683	555,674
WORKER'S COMPENSATION	49,185.66	58,781	77,498
SOCIAL SECURITY	116,280.35	127,131	137,147
TELEPHONE	6,173.93	7,000	7,000
POSTAGE	1,121.07	1,300	1,300
CENTRAL DUPLICATING	3,737.65	3,000	3,500
LEGAL SERVICES	3,472.50	4,000	4,000
INSURANCE	33,825.72	35,138	40,978
INSURANCE K9 & LIABILITY	676.50	700	1,400
K9 TRAINING/SUPPLIES/VET	2,533.40	3,500	4,000
TECHNICAL SUPPORT	37,282.00	37,395	44,556
MOBILE DATA COMMUNICATION	10,080.83	11,000	12,000
WEAPON MAINTENANCE	15,990.25	16,756	14,500
REPAIRS	48,412.33	48,000	54,000
FUELS	62,351.07	94,500	83,500
OFFICE SUPPLIES	5,191.81	5,000	5,033
NEW EMPLOYEE EXPENSE	3,241.89	2,000	4,000
NCIC LOGINS	3,556.00	4,000	4,000
OTHER EXPENSES	6,064.72	5,000	5,500
TOTAL	2,636,454.54	2,880,547	3,258,450
<u>COURTHOUSE SECURITY</u>			
SALARIES-PERMANENT	149,782.74	166,323	171,312
SALARIES-CONTRACTUAL	8,843.68	-	-
SALARIES-OVERTIME	7,243.04	9,180	9,455
OVERTIME SECURITY OFFICER	1,466.68	7,140	5,000
HEALTH & DENTAL	30,604.20	34,687	38,354
UNIFORMS	816.89	1,550	1,500
LIFE & LTD	437.50	450	450
EMPLOYEE DEVELOPMENT	81.26	750	300
RETIREMENT	27,660.00	33,060	43,345
WORKER'S COMPENSATION	5,216.87	6,880	8,533
SOCIAL SECURITY	11,903.14	13,972	14,211
LIABILITY INSURANCE	-	-	2,500
WEAPON MAINTENANCE	1,956.37	900	900
OTHER EXPENSES	105.00	400	400
TOTAL	246,117.37	275,292	296,260
<u>SCHOOL RESOURCE OFFICER</u>			
SALARIES-PERMANENT	95,196.69	100,544	94,535
HEALTH & DENTAL	21,566.16	22,485	16,434
UNIFORMS	826.09	1,000	1,000
LIFE & LTD	300.00	300	300
EMPLOYEE DEVELOPMENT	300.00	500	1,000

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2018**

<u>EXPENDITURE CATEGORY</u>	<u>ACTUAL FY 2016</u>	<u>BUDGET FY 2017</u>	<u>BUDGET FY 2018</u>
RETIREMENT	31,878.00	31,349	37,521
WORKER'S COMPENSATION	2,993.83	3,787	4,342
SOCIAL SECURITY	6,780.46	7,692	7,232
LIABILITY INSURANCE	1,417.76	1,500	1,500
AUTO INSURANCE	982.00	1,100	1,100
WEAPON MAINTENANCE	1,762.36	600	600
REPAIRS	1,987.01	2,880	3,000
FUELS	1,867.82	5,000	4,000
OTHER EXPENSES	160.55	400	400
TOTAL	168,018.73	179,137	172,964
 <u>ADULT COMMUNITY SERVICE PROGRAM</u>			
SALARIES-TEMPORARY	14,241.94	27,390	28,212
WORKER'S COMPENSATION	393.83	65	1,091
SOCIAL SECURITY	1,089.51	2,095	2,158
TELEPHONE	404.06	650	650
ADULT COMMUNITY SERVICE	7,680.00	-	-
OTHER EXPENSES	1,267.77	500	500
TOTAL	25,077.11	30,700	32,611
 <u>SRO FULL TIME</u>			
SALARIES-PERMANENT	56,415.73	56,000	57,680
HEALTH & DENTAL	14,387.94	14,994	16,614
UNIFORMS	141.78	500	500
LIFE & LTD	150.00	150	150
EMPLOYEE DEVELOPMENT	-	650	650
RETIREMENT	17,532.00	17,461	22,893
WORKER'S COMPENSATION	1,850.76	2,109	2,649
SOCIAL SECURITY	3,865.62	4,284	4,413
LIABILITY INSURANCE	708.88	750	750
AUTO INSURANCE	491.00	600	600
WEAPON MAINTENANCE	1,568.36	300	300
REPAIRS	1,282.05	1,500	1,500
FUELS	1,867.04	2,500	2,500
OTHER EXPENSES	-	250	250
TOTAL	100,261.16	102,048	111,449
 <u>VOLUNTEER FIRE COMPANIES</u>			
LOSAP	120,184.50	129,774	124,992
FIRE COMPANIES	991,249.97	1,189,500	1,189,500
AMBULANCE FUNDING	107,713.00	107,713	107,713
STATE FIRE AID	276,415.00	242,000	309,420
TOTAL	1,495,562.47	1,668,987	1,731,625

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2018**

<u>EXPENDITURE CATEGORY</u>	<u>ACTUAL FY 2016</u>	<u>BUDGET FY 2017</u>	<u>BUDGET FY 2018</u>
<u>CORRECTIONS</u>			
SALARIES-PERMANENT	1,700,988.76	1,588,363	1,642,425
SALARIES-OVERTIME	71,540.76	51,000	52,530
SALARIES-TEMPORARY	15,822.87	15,841	9,795
HEALTH & DENTAL	270,504.18	281,236	340,675
UNIFORMS	8,486.28	8,000	10,000
LIFE & LTD	9,192.68	11,092	11,270
EMPLOYEE DEVELOPMENT	18,764.00	12,000	17,000
RETIREMENT	245,261.00	222,371	229,940
WORKER'S COMPENSATION	56,967.31	60,087	75,712
SOCIAL SECURITY	132,162.63	126,623	130,413
TELEPHONE	6,904.43	7,000	7,000
POSTAGE	28.94	50	50
UTILITIES	107,512.13	130,000	110,000
INSURANCE	22,179.64	20,000	23,000
BUILDING MAINTENANCE	147,994.87	196,000	176,000
SECURITY EQUIPMENT	7,542.03	10,000	15,000
OPERATION OF AUTOS	9,992.88	4,500	6,500
FOOD SERVICE	248,735.26	324,480	300,000
MEDICAL SERVICE	565,028.33	665,600	625,600
FUELS	8,185.57	12,000	10,000
OFFICE SUPPLIES	8,645.56	8,000	10,000
JANITORIAL SUPPLIES	28,562.26	27,000	25,000
INMATE SUPPLIES	12,438.39	15,000	14,000
OTHER EXPENSES	2,754.00	3,000	3,000
CAPITAL OUTLAY	70,142.00	-	-
TOTAL	3,776,336.76	3,799,243	3,844,910
<u>EMERG SERV: ADMINISTRATION</u>			
SALARIES-PERMANENT	145,853.14	136,580	149,050
SALARIES-OVERTIME	222.30	-	500
SALARIES-TEMPORARY	5,395.66	5,100	5,253
HEALTH & DENTAL	28,775.88	29,989	33,228
LIFE & LTD	828.24	839	792
EMPLOYEE DEVELOPMENT	280.00	750	500
RETIREMENT	28,713.02	26,680	20,867
WORKER'S COMPENSATION	4,413.36	4,391	4,201
SOCIAL SECURITY	10,687.17	10,838	11,842
TELEPHONE	1,095.22	1,150	1,150
POSTAGE	423.88	450	450
UTILITIES	6,737.67	9,500	7,500
CENTRAL DUPLICATING	952.82	2,900	3,000
BLDG/GROUNDS MAINTENANCE	1,623.19	3,100	3,100
OFFICE SUPPLIES	894.92	900	900

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2018**

<u>EXPENDITURE CATEGORY</u>	<u>ACTUAL FY 2016</u>	<u>BUDGET FY 2017</u>	<u>BUDGET FY 2018</u>
OTHER EXPENSES	729.52	900	900
TOTAL	237,625.99	234,067	243,233

EMERG SERV: COMMUNICATION

SALARIES-PERMANENT	509,041.77	512,788	508,672
SALARIES CERTIFICATION	356.45	4,080	4,202
SALARIES-OVERTIME	62,027.14	44,911	85,699
SALARIES-TEMPORARY	29,905.87	50,062	51,564
HEALTH & DENTAL	87,209.38	93,839	90,565
UNIFORMS	386.30	3,000	3,000
LIFE & LTD	3,360.00	3,642	3,702
EMPLOYEE DEVELOPMENT	2,214.00	3,200	4,400
RETIREMENT	79,396.00	71,790	74,246
WORKER'S COMPENSATION	1,307.05	1,361	1,657
SOCIAL SECURITY	44,913.37	42,976	51,374
TELEPHONE	29,869.61	34,500	31,000
UTILITIES	7,878.37	9,000	9,000
CENTRAL DUPLICATING	1,052.49	-	415
MILEAGE & CONFERENCE EXPENSE	343.46	1,500	1,200
CONTRACTUAL SERVICES	999.00	1,500	1,000
LIABILITY INSURANCE	4,870.00	4,950	4,500
BLDG/GROUNDS MAINTENANCE	1,367.94	1,500	1,500
MAINTENANCE CONTRACT	236,520.54	259,000	98,000
OFFICE SUPPLIES	1,178.53	1,200	1,000
OTHER EXPENSES	394.63	1,250	1,000
TOTAL	1,104,591.90	1,146,049	1,027,696

EMERG SERV: MEDICAL SERV

SALARIES-PERMANENT	1,142,581.91	1,214,159	1,256,182
SALARIES CERTIFICATION	14,662.40	21,420	15,563
SALARIES-OVERTIME	245,507.00	145,807	386,645
SALARIES-TEMPORARY	358,518.23	282,059	199,600
SALARIES-SPECIAL EVENT	2,376.45	2,840	4,500
HEALTH & DENTAL	186,213.65	210,265	326,542
UNIFORMS	11,498.24	11,000	11,000
LIFE & LTD	7,040.62	8,507	9,663
EMPLOYEE TRAINING	2,496.42	6,000	14,000
RETIREMENT	179,565.00	169,982	193,601
WORKER'S COMPENSATION	69,165.19	73,939	75,509
SOCIAL SECURITY	136,232.08	127,471	151,962
TELEPHONE	9,316.70	9,500	9,700
POSTAGE	63.19	100	100
EQUIPMENT	-	-	10,000
UTILITIES	9,303.43	15,000	13,000

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2018**

<u>EXPENDITURE CATEGORY</u>	<u>ACTUAL FY 2016</u>	<u>BUDGET FY 2017</u>	<u>BUDGET FY 2018</u>
MILEAGE & CONFERENCE EXPENSE	234.76	2,300	1,800
CONTRACTUAL SERVICES	6,291.70	6,900	7,300
AUTO INSURANCE	7,336.00	7,900	7,900
COMMUNICATIONS	2,357.80	2,900	3,000
BLDG/GROUNDS MAINTENANCE	7,127.83	10,000	10,000
EQUIPMENT MAINTENANCE	17,022.72	21,000	20,000
REPAIRS	36,253.48	22,000	36,000
FUELS	35,155.70	40,000	43,000
OFFICE SUPPLIES	3,524.71	5,500	4,200
SALARY MEDICAL DIRECTOR	45,162.00	40,000	40,000
EXPENSES MEDICAL DIRECTOR	4,312.50	5,500	5,500
AED/CPR PROGRAM	4,327.23	3,500	3,500
NEW EMPLOYEE EXPENSE	-	1,000	500
OTHER EXPENSES	157.41	5,000	4,000
RENT	3,000.00	3,000	3,000
TOTAL	2,546,804.35	2,474,549	2,867,267
<u>EMERG SERV: PLAN & RISK MGM</u>			
SALARIES-PERMANENT	125,055.18	120,094	90,177
HEALTH & DENTAL	18,885.00	19,692	16,784
LIFE & LTD	687.00	697	510
EMPLOYEE DEVELOPMENT	-	600	500
RETIREMENT	18,756.00	16,813	12,625
WORKER'S COMPENSATION	268.21	288	222
SOCIAL SECURITY	9,142.05	9,187	6,898
TELEPHONE	989.14	975	975
MILEAGE & CONFERENCE EXPENSE	372.10	750	600
SAFETY TRAINING	1,407.00	1,500	1,500
OFFICE SUPPLIES	196.80	350	200
OTHER EXPENSES	141.55	200	200
EMERGENCY OPERATIONS	2,850.70	-	-
TOTAL	179,803.22	171,146	131,191
<u>ANIMAL CONTROL</u>			
SALARIES-PERMANENT	-	-	119,565
HEALTH & DENTAL	-	-	24,651
LIFE & LTD	-	-	845
RETIREMENT	-	-	16,739
WORKER'S COMPENSATION	-	-	2,538
SOCIAL SECURITY	-	-	9,146
TOTAL	-	-	173,484

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2018**

<u>EXPENDITURE CATEGORY</u>	<u>ACTUAL FY 2016</u>	<u>BUDGET FY 2017</u>	<u>BUDGET FY 2018</u>
<u>HUMANE SOCIETY</u>			
HUMANE SOCIETY	279,000.00	291,000	191,601
TOTAL	279,000.00	291,000	191,601
<u>LIQUOR LICENSING</u>			
SALARIES-PERMANENT	49,286.05	60,308	63,120
SALARIES-TEMPORARY	652.08	-	-
WORKER'S COMPENSATION	577.47	671	614
SOCIAL SECURITY	3,820.26	4,614	4,829
POSTAGE	280.27	300	300
ADVERTISING	125.40	175	175
PRINTING AND PUBLICATION	81.00	200	200
MILEAGE & CONFERENCE EXPENSE	326.92	1,000	1,000
AUTO INSURANCE	-	425	-
LEGAL SERVICES	-	1,500	-
OPERATION OF AUTOS	-	375	-
FUELS	-	875	-
OFFICE SUPPLIES	354.87	500	500
OTHER EXPENSES	140.15	200	200
TOTAL	55,644.47	71,143	70,938
<u>PUBLIC WORKS GENERAL ADMIN</u>			
SALARIES-PERMANENT	185,475.44	199,439	204,087
SALARIES-OVERTIME	4,166.08	2,040	2,101
HEALTH & DENTAL	21,299.16	29,597	43,480
UNIFORMS	336.29	500	500
LIFE & LTD	1,111.68	1,258	1,281
EMPLOYEE DEVELOPMENT	75.00	1,500	1,500
RETIREMENT	28,874.00	27,921	28,572
WORKER'S COMPENSATION	3,787.15	5,524	4,987
SOCIAL SECURITY	14,159.39	15,413	15,773
TELEPHONE	2,076.33	2,000	2,000
POSTAGE	329.39	500	500
DUPLICATING	2,799.74	3,500	3,500
MILEAGE & CONFERENCE EXPENSE	400.19	500	500
AUTO INSURANCE	449.00	1,000	500
OPERATION OF AUTOS	146.20	1,000	500
COMMUNICATIONS MAINTENANCE	-	400	400
FUELS	511.97	2,000	1,000
OFFICE SUPPLIES	2,480.38	2,000	2,000
OTHER EXPENSES	925.05	2,000	1,000
TOTAL	269,402.44	298,092	314,181

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2018**

<u>EXPENDITURE CATEGORY</u>	<u>ACTUAL FY 2016</u>	<u>BUDGET FY 2017</u>	<u>BUDGET FY 2018</u>
<u>PUBLIC WORKS CENTRAL SHOP</u>			
SALARIES-PERMANENT	243,114.74	239,548	247,523
SALARIES-OVERTIME	10,978.52	2,550	2,627
HEALTH & DENTAL	66,545.88	69,374	76,708
UNIFORMS	7,545.81	7,000	7,000
LIFE & LTD	1,654.56	1,691	1,717
RETIREMENT	37,452.00	33,536	34,653
WORKER'S COMPENSATION	9,624.04	10,959	9,672
SOCIAL SECURITY	17,598.77	18,520	19,136
TELEPHONE	343.28	550	550
CONTRACTUAL SERVICES	-	400	-
AUTO INSURANCE	2,104.00	2,700	2,700
PARTS	79,375.92	80,000	80,000
REPAIRS	32,027.91	30,000	30,000
PARTS - ROADS	120,718.28	120,000	120,000
FUELS	3,218.03	6,500	5,000
LUBRICANTS	10,479.34	13,000	12,000
OFFICE SUPPLIES	1,009.57	1,000	1,000
TOOLS	6,228.26	5,000	5,000
JANITORIAL SUPPLIES	2,971.10	2,000	2,000
OTHER EXPENSES	847.47	1,000	1,000
TOTAL	653,837.48	645,328	658,286
<u>PUBLIC WORKS SOLID WASTE</u>			
SALARIES-PERMANENT	38,155.64	38,412	39,711
SALARIES-OVERTIME	1,853.61	4,080	4,202
HEALTH & DENTAL	14,387.94	14,994	16,614
UNIFORMS	258.33	150	150
LIFE & LTD	273.84	276	281
RETIREMENT	6,000.00	5,378	5,560
WORKER'S COMPENSATION	1,547.92	1,923	1,698
SOCIAL SECURITY	2,675.18	3,251	3,359
TELEPHONE	-	500	500
UTILITIES	5,436.70	3,500	3,500
CENTRAL DUPLICATING	-	200	-
CONTRACTUAL SERVICES	64,012.17	92,000	64,000
REGIONAL LANDFILL USE	64,655.12	73,000	64,000
AUTO INSURANCE	1,532.00	1,350	800
REPAIRS	17,499.84	10,000	10,000
FUELS	3,810.76	7,000	5,000
SUPPLIES AND MATERIALS	631.09	1,000	1,000
OTHER EXPENSES	181.91	500	400
RENT	3,500.00	3,500	3,500
TOTAL	226,412.05	261,014	224,275

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2018**

<u>EXPENDITURE CATEGORY</u>	<u>ACTUAL FY 2016</u>	<u>BUDGET FY 2017</u>	<u>BUDGET FY 2018</u>
<u>PUBLIC WORKS JOHNSONGRASS</u>			
SALARIES-PERMANENT	44,056.44	43,709	45,194
SALARIES-OVERTIME	1,877.58	-	-
HEALTH & DENTAL	11,706.78	12,202	13,523
UNIFORMS	124.24	100	100
LIFE & LTD	290.88	294	299
EMPLOYEE DEVELOPMENT	-	275	275
RETIREMENT	6,828.00	6,119	6,327
WORKER'S COMPENSATION	1,745.11	1,979	1,748
SOCIAL SECURITY	3,174.22	3,344	3,457
TELEPHONE	602.71	600	600
AUTO INSURANCE	665.00	675	675
PARTS	50.06	500	500
CHEMICALS	6,789.40	3,580	3,580
REPAIRS	3,813.06	2,000	2,000
FUELS	1,878.09	2,500	2,500
OFFICE SUPPLIES	13.49	50	50
OTHER EXPENSES	1,716.12	120	120
TOTAL	85,331.18	78,047	80,948
<u>PUBLIC WORKS MOSQUITO CONTROL</u>			
SALARIES-PERMANENT	26,666.00	32,503	34,842
SALARIES-OVERTIME	1,424.76	816	840
HEALTH & DENTAL	-	7,491	2,451
UNIFORMS	106.99	200	400
LIFE & LTD	88.78	257	265
EMPLOYEE DEVELOPMENT	-	-	200
RETIREMENT	2,550.00	4,550	4,878
WORKER'S COMPENSATION	795.20	1,508	1,380
SOCIAL SECURITY	2,130.71	2,549	2,730
TELEPHONE	146.30	600	600
POSTAGE	91.35	150	150
AUTO INSURANCE	513.00	600	600
CHEMICALS	-	7,000	-
REPAIRS	2,350.52	1,825	3,025
FUELS	2,436.05	4,000	3,000
OFFICE SUPPLIES	20.24	600	200
STATE EXPENSES	5,058.28	4,500	5,000
OTHER EXPENSES	9.00	500	200
TOTAL	44,387.18	69,649	60,761
<u>PUBLIC WORKS ROADS</u>			
SALARIES-PERMANENT	727,264.77	760,645	806,759
SALARIES-OVERTIME	36,453.16	12,240	12,607

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2018**

<u>EXPENDITURE CATEGORY</u>	<u>ACTUAL FY 2016</u>	<u>BUDGET FY 2017</u>	<u>BUDGET FY 2018</u>
HEALTH & DENTAL	182,278.06	206,591	227,998
UNIFORMS	5,289.94	6,500	5,500
LIFE & LTD	5,016.69	5,810	5,962
EMPLOYEE DEVELOPMENT	1,075.00	6,000	3,000
RETIREMENT	112,042.00	106,490	112,946
WORKER'S COMPENSATION	29,540.89	34,986	31,682
SOCIAL SECURITY	54,603.44	59,126	62,682
TELEPHONE	1,192.30	1,500	3,300
MILEAGE & CONFERENCE EXPENSE	590.38	1,000	1,000
CONTRACTUAL SERVICES	12,182.36	25,000	18,000
AUTO INSURANCE	11,596.00	13,000	13,000
FUELS	62,298.92	150,000	100,000
PIPE	19,752.65	20,000	20,000
ROAD MATERIALS	31,545.21	27,800	27,800
GRAVEL	21,277.80	35,000	30,000
SIGN MATERIALS	14,711.12	25,000	20,000
OTHER CONSTRUCTION MATERIAL	32,073.69	30,000	30,000
LINE STRIPING	-	30,000	30,000
EQUIPMENT RENTAL	551.69	1,000	1,000
OTHER EXPENSES	2,571.72	8,000	8,000
EMERGENCY OPERATIONS	6,129.49	30,000	30,000
TOTAL	1,370,037.28	1,595,688	1,601,236
 <u>PUBLIC WORKS COUNTY BUILDING</u>			
SALARIES-PERMANENT	122,065.09	131,370	136,198
SALARIES-OVERTIME	3,169.35	1,020	1,051
HEALTH & DENTAL	29,353.37	34,687	33,047
UNIFORMS	492.07	800	800
LIFE & LTD	678.92	884	900
EMPLOYEE DEVELOPMENT	-	-	1,200
RETIREMENT	19,264.00	18,392	19,068
WORKER'S COMPENSATION	5,300.78	5,993	5,307
SOCIAL SECURITY	9,045.32	10,128	10,500
TELEPHONE	2,725.72	1,700	2,500
UTILITIES	153,032.08	187,000	160,000
CENTRAL DUPLICATING	89.92	-	-
CONTRACTUAL SERVICES	106,077.04	126,800	115,000
AUTO INSURANCE	1,691.00	1,100	1,500
REPAIRS & MAINTENANCE	82,913.21	93,000	100,000
REPAIRS	3,299.44	2,000	2,000
FUELS	3,594.16	2,800	3,000
TOOLS	2,595.58	5,000	4,000
OTHER EXPENSES	1,928.84	2,000	2,000
TOTAL	547,315.89	624,674	598,071

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2018**

<u>EXPENDITURE CATEGORY</u>	<u>ACTUAL FY 2016</u>	<u>BUDGET FY 2017</u>	<u>BUDGET FY 2018</u>
<u>HEALTH</u>			
CAROLINE MENTAL HEALTH	45,000.00	45,000	45,000
HEALTH DEPARTMENT	377,903.00	377,903	377,903
HEALTH DEPT TRANS FR FUND 33	160,000.00	-	-
CAROLINE CENTER	26,845.00	26,845	26,845
TOTAL	609,748.00	449,748	449,748
<u>SOCIAL SERVICES</u>			
UPPER SHORE AGING	57,953.00	108,728	110,228
DELMARVA COMM. SERVICE	75,000.00	90,000	85,000
CAROLINE HOSPICE FOUNDATION	-	2,500	5,000
SAINT MARTIN'S MINISTRY	3,000.00	5,000	5,000
HUMAN SERVICE COUNCIL	7,000.00	7,000	7,000
MID SHORE FAMILY VIOLENCE	3,875.00	5,000	5,000
TOTAL	146,828.00	218,228	217,228
<u>EDUCATION</u>			
CHESAPEAKE COLLEGE	1,387,528.00	1,378,358	1,387,492
BOARD OF EDUCATION	12,583,543.00	12,637,132	12,858,628
BD OF ED TEACHERS PENSION	1,181,637.00	1,346,097	1,346,097
CHEASP DORCHESTER BOND	3,336.00	3,007	9,061
CHEAP DORCHESTER BOND	8,206.00	8,605	2,662
CHEAP LRC BOND PRINC	42,166.00	35,000	33,328
CHEAP LRC BOND INT	9,712.50	7,875	4,552
CHESAPEAKE ALLIED HLTH	52,952.21	54,989	57,365
CHESAPEAKE ALLIED HLTH	28,400.69	53,091	50,892
ALLIED HLTH & ATHLETIC	-	51,063	-
CHESAPEAKE COLLEGE REPAIRS & MAIN.	49,942.00	71,286	79,989
TOTAL	15,347,423.40	15,646,503	15,830,066
<u>RECREATION</u>			
SALARIES-PERMANENT	353,139.00	355,278	383,673
SALARIES-OVERTIME	3,104.41	3,100	3,193
SALARIES-TEMPORARY	63,151.05	68,250	70,298
HEALTH & DENTAL	79,189.70	86,442	92,497
UNIFORMS	-	800	500
LIFE & LTD	1,986.63	2,222	2,316
EMPLOYEE DEVELOPMENT	3,534.84	2,500	2,500
RETIREMENT	61,485.46	56,694	53,714
WORKER'S COMPENSATION	13,298.75	14,286	13,232
SOCIAL SECURITY	29,834.45	32,637	34,973
CRIMINAL BACKGROUD CHECKS	673.95	333	333
TELEPHONE	1,368.86	1,300	1,300
POSTAGE	1,201.89	1,550	1,400

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2018**

<u>EXPENDITURE CATEGORY</u>	<u>ACTUAL FY 2016</u>	<u>BUDGET FY 2017</u>	<u>BUDGET FY 2018</u>
PRINTING AND PUBLICATION	1,044.01	1,900	1,900
DUPLICATING	5,728.68	6,500	6,500
MILEAGE & CONFERENCE EXPENSE	4,423.91	4,700	4,700
ASSOCIATION DUES	1,914.00	2,000	2,000
CONTRACTUAL SERVICES	6,251.62	4,000	4,000
OFFICE SUPPLIES	3,720.37	3,500	3,500
OTHER EXPENSES	9,484.34	10,000	10,000
TOTAL	644,535.92	657,992	692,529
<u>PARKS</u>			
SALARIES-PERMANENT	91,077.46	90,174	93,241
SALARIES-OVERTIME	4,466.95	6,652	6,852
SALARIES-TEMPORARY	16,758.71	18,871	19,437
HEALTH & DENTAL	21,566.16	22,485	24,831
UNIFORMS	-	500	300
LIFE & LTD	590.64	598	608
EMPLOYEE DEVELOPMENT	2,542.44	2,000	1,000
RETIREMENT	14,088.00	12,624	13,054
WORKER'S COMPENSATION	4,619.87	5,237	4,622
SOCIAL SECURITY	8,034.66	8,851	9,144
TELEPHONE	716.15	715	1,195
UTILITIES	34,591.58	36,000	33,000
CONTRACTUAL SERVICES	38,133.37	36,500	36,500
AUTO INSURANCE	2,008.00	2,060	2,369
COURTHOUSE GREEN	2,844.61	2,500	3,000
REPAIRS	6,948.30	3,800	5,000
FUELS	6,749.02	7,900	7,000
OTHER EXPENSES	15,643.54	15,000	13,000
TOTAL	271,379.46	272,467	274,153
<u>ARTS</u>			
CAROLINE ARTS COUNCIL	5,000.00	5,000	5,000
TOTAL	5,000.00	5,000	5,000
<u>LIBRARY</u>			
LIBRARY	1,132,435.00	1,144,435	1,171,653
IMAGINATION LIBRARY	-	3,000	4,500
TOTAL	1,132,435.00	1,147,435	1,176,153
<u>EXTENSION SERVICE</u>			
OPERATING APPROPRIATION	31,386.00	32,386	31,100
EXTENSION SERVICE	104,027.00	104,027	108,004
TOTAL	135,413.00	136,413	139,104

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2018**

<u>EXPENDITURE CATEGORY</u>	<u>ACTUAL FY 2016</u>	<u>BUDGET FY 2017</u>	<u>BUDGET FY 2018</u>
<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 CO	-	2,500	3,000
TOURISM	227,850.00	236,342	87,842
SMALL BUSINESS DEVELOPMENT	3,750.00	3,000	3,000
TOTAL	246,600.00	256,842	108,842
<u>DEBT SERVICE</u>			
BOND ADMIN COSTS	3,075.00	2,300	3,075
2006 PUB IMP BOND PRINCIPAL	850,000.00	885,000	920,000
2006 PUBLIC IMP BOND INT	244,625.00	209,925	174,975
2008 PUBLIC IMP BOND PRINCIPAL	245,000.00	250,000	260,000
2008 PUBLIC IMP BOND INT	158,122.50	149,180	140,430
2009 REFUNDING BOND PRINCIPAL	465,000.00	475,000	460,000
2009 REFUNDING BOND INT	166,943.76	155,319	141,069
2009 PUBLIC IMP BOND PRINCIPAL	250,000.00	280,000	310,000
2009 PUBLIC IMP BOND INT	254,256.33	239,026	231,584
JONESTOWN BOND PRINCIPAL	1,470.51	1,506	1,542
JONESTOWN BOND INTEREST	2,217.49	2,182	2,146
2011 REFUNDING BOND PRINCIPAL	815,000.00	-	-
2011 REFUNDING BOND INT	16,391.78	-	-
2014 PUBLIC IMP BOND PRINCIPAL	50,000.00	280,000	285,000
2014 PUBLIC IMP BOND INT	104,671.88	207,844	199,444
2016 700MHZ RADIO SYS PRINCIPAL	-	328,059	338,622
2016 700MHZ RADIO SY INT	-	122,333	111,769
TOTAL	3,626,774.25	3,587,674	3,579,656
<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</u>			
CONTINGENCY OPERATIONS	406,759.82	378,033	369,128
TOTAL	406,759.82	378,033	369,128
<u>TRANSFERS</u>			
4 H & YOUTH FUND	13,262.85	18,423	23,879
POSTEMPLOYMENT BENEFIT	32,500.00	-	-
SICK LEAVE UNFUNDED LIABILITY	-	32,611	-

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2018**

<u>EXPENDITURE CATEGORY</u>	<u>ACTUAL FY 2016</u>	<u>BUDGET FY 2017</u>	<u>BUDGET FY 2018</u>
TRANSFER TO CAPITAL	1,929,484.34	600,000	500,000
TRANSFER CAPITAL RESERVE	485,383.99	-	-
TRANSFER TO PENSION	1,000,000.00	-	-
TRANS JONESTOWN WATER	-	-	11,750
TOTAL	3,460,688.66	651,034	535,629
TOTAL	47,297,621.98	45,525,947	46,639,301

CAPITAL BUDGET,
CAPITAL RESERVE FUND
AND
CAPITAL IMPROVEMENT
PROGRAM

Fiscal Year 2018

**COMMISSIONERS OF CAROLINE COUNTY
CAPITAL IMPROVEMENT & CAPITAL RESERVE BUDGET
FISCAL YEAR 2018**

<u>REVENUES ANTICIPATED</u>	BUDGET FY18	
<u>TAX</u>		
TRANSFER TAX	<u>1,024,582</u>	1,024,582
<u>FEDERAL GRANTS</u>		
FEDERAL AID ROADS	<u>748,535</u>	748,535
<u>STATE GRANTS</u>		
STATE ROAD CONSTRUCTION AID	124,036	
WATERWAY IMPROVEMENTS	215,456	
EMERGENCY NUMBERS GRANTS	140,000	
PROGRAM OPEN SPACE GRANTS	409,383	
OTHER GRANTS AND CONTRIBUTION	5,000	
		893,875
<u>MISCELLANEOUS REVENUES</u>		
PARKS & RECREATION REIM CA	95,400	
FOUNDATION FUNDING	<u>10,000</u>	
		105,400
<u>TRANSFERS IN</u>		
TRANSFERS GEN FD ALLOCATION	2,000,000	
TRANSFER FR BLS	29,000	
TRANSFER SHORE HEALTH	<u>225,000</u>	
		2,254,000
<u>OTHER FINANCING SOURCES</u>		
PRIOR YEAR CAPITAL ALLOCATION	593,948	
PRIOR YR CAPITAL RESERVE	398,157	
2015 BOND PROCEEDS	<u>562,465</u>	
		1,554,570
GRAND TOTAL		<u><u>6,580,962</u></u>

**COMMISSIONERS OF CAROLINE COUNTY
CAPITAL IMPROVEMENT & CAPITAL RESERVE BUDGET
FISCAL YEAR 2018**

EXPENDITURES & PROJECTS

GENERAL GOVERNMENT

BUDGET FY18

TECHNOLOGY

CAPITAL TECHNOLOGY CA

124,000

124,000

OFFICE OF FINANCE

FINANCE SOFTWARE

69,536

69,536

PLANNING & CODES

CAP PLANNING & CODES CA

250,000

250,000

SHERIFF DEPARTMENT

CAPITAL SHERIFF CA

273,743

273,743

DEPARTMENT OF CORRECTIONS

CAPITAL CORRECTIONS CA

140,000

140,000

DEPARTMENT OF EMERGENCY SERVICES

MEDICAL EQUIPMENT CA

29,000

800MGZ LOGGING RECORDER

140,000

DES AMUBLANCE PURCHASE

225,000

CAPITAL EQUIPMENT

311,000

CAP STATION REFRESH

3,800

CAD/RMS SYSTEM

140,000

848,800

PUBLIC WORKS

STATE AID ROAD PROJECTS CA

124,036

BRIDGE REPLACE FED AID CA

748,535

ROADS MAINTENANCE CA

171,857

CAP PW EQUIPMENT CA

470,000

BUILDINGS CA

10,000

CAP: COURTHSE RENOV CA

63,700

CAP PARKING LOTS

90,000

**COMMISSIONERS OF CAROLINE COUNTY
CAPITAL IMPROVEMENT & CAPITAL RESERVE BUDGET
FISCAL YEAR 2018**

CAPITAL RES BRIDGES & ROAD	1,422,739	
BRIDGE CONSTRUCTION BOND	<u>62,465</u>	3,163,332
<u>INFRASTRUCTURE/ COMM. DEVELOPMENT</u>		
CAP BUILDINGS	<u>400,000</u>	400,000
<u>BOARD OF EDUCATION</u>		
CRHS ROOF BOND	<u>500,000</u>	500,000
<u>RECREATION AND PARKS</u>		
CAPITAL WATERWAY	119,456	
CAP TEMPLEVILLE PARK	15,000	
SO. COUNTY REG. PK	229,000	
JONESTOWN PARK PROP CA	1,683	
CAP PES ATHLETIC FIELD EXP	27,600	
CAP DAYSPRING NEIGHBORHOD	2,000	
CHOPTANK MARINA	96,000	
CHOPTANK NATURE PARK	32,000	
NORTH COUNTY PARK	50,000	
LAND PRESERV & REC MASTER	25,000	
GOLDSBORO PARK	18,000	
ARMORY	25,000	
UPPER CHOPTANK GREENSBORO	5,000	
MARYDEL COMMUNITY PARK	76,500	
REC PARKS REIMB OTHER SOUR	30,000	
CAPITAL ALLOC REC& PARKS	<u>47,312</u>	799,551
<u>4-H</u>		
FOUNDATION FUNDING CA	10,000	
CAPITAL 4 H PARK CA	<u>2,000</u>	12,000
TOTAL EXPENDITURES		<u><u>6,580,962</u></u>

**Caroline County
Capital Improvement Program
FY 2018**

Department Name			FY	FY	FY	FY	FY	FY
	Total	Prior Year	2018	2019	2020	2021	2022	2023
Technology	802,000	200,000	124,000	143,000	20,000	0	235,000	80,000
Circuit Court	250,000	0	0	250,000	0	0	0	0
Planning & Codes Administration	279,000	0	250,000	29,000	0	0	0	0
Sheriffs Department	1,532,771	396,052	273,743	201,468	165,377	165,377	165,377	165,377
Corrections	813,213	228,213	245,000	312,000	28,000	0	0	0
Department of Emergency Services	5,075,243	1,151,443	848,800	389,000	1,609,000	259,000	259,000	559,000
Humane Society	265,000	75,000	0	45,000	45,000	65,000	35,000	0
Public Works	23,064,717	3,437,385	3,163,332	3,439,000	4,932,000	2,048,000	3,855,000	2,190,000
Infrastructure/Comm Development	18,220,000	20,000	400,000	5,000,000	800,000	12,000,000	0	0
Board of Education	34,084,384	2,881,384	500,000	1,000,000	750,000	15,288,000	5,337,000	8,328,000
Chesapeake College	0	0	0	0	0	0	0	0
Recreation and Parks	5,653,999	836,948	799,551	549,000	1,025,000	475,000	163,500	1,805,000
Library	235,381	58,000	0	45,000	18,000	99,381	15,000	0
Arts Council	18,000	0	0	18,000	0	0	0	0
4-H Park	74,000	12,000	12,000	30,000	10,000	10,000	0	0
Long Marsh	447,700	0	0	111,925	111,925	111,925	111,925	0
Admin/Finance/Tax	1,324,746	110,000	69,536	1,145,210	0	0	0	0
Totals	92,140,154	9,406,425	6,685,962	12,707,603	9,514,302	30,521,683	10,176,802	13,127,377
Sources of Funding								
General Fund	18,704,552	0	500,000	4,801,567	4,652,766	2,558,612	3,016,766	3,174,841
Capital Reserve	1,024,582	0	1,024,582	0	0	0	0	0
Program Open Space	3,231,281	452,898	409,383	431,000	642,000	248,500	76,500	971,000
Waterway Improvement	1,406,456	291,000	215,456	50,000	250,000	175,000	50,000	375,000
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	3,393,834	2,831,369	562,465	0	0	0	0	0
Bonds -Future	43,808,000	155,000	0	7,200,000	1,500,000	21,288,000	5,337,000	8,328,000
Grants, MD Bond	0	0	0	0	0	0	0	0
Federal Bridge Aid	5,068,014	1,359,479	748,535	0	1,440,000	0	1,520,000	0
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	7,123,335	93,800	145,000	0	805,000	6,074,535	5,000	0
General Fund PY	1,593,213	894,265	698,948	0	0	0	0	0
Capital Reserve PY	1,211,485	813,328	398,157	0	0	0	0	0
Fund Balance	3,500,000	2,000,000	1,500,000					
Miscellaneous	1,207,150	391,250	359,400	101,000	100,500	53,000	47,500	154,500
Totals	92,140,154	9,406,425	6,685,962	12,707,603	9,514,302	30,521,683	10,176,802	13,127,377

COMMISSIONERS OF CAROLINE COUNTY
Capital Improvement Budget
Fiscal Year 2018

Department	Total Amount	General Fund 2018 & FB	Prior Years	Capital Reserve FY 2018	Prior Years	Bond Projected	2014 Bond	Shore Health Transport Gr	Various Sources
Office of Technology									
Enterprise Router & Switch	4,000		4,000						0
Backup Device	30,000	30,000							
Storage Area Network	40,000	40,000							
Replacement Servers	30,000	30,000							
ESRI Standard	20,000	20,000							
Department Totals	124,000	120,000	4,000	0	0	0	0	0	0
Corrections									
Pre Sewer Treatment	75,000		75,000						0
Jail Software	170,000		170,000						0
Department Totals	245,000	0	245,000	0	0	0	0	0	0
Planning & Codes									
Software	250,000	250,000							
Department Totals	250,000	250,000	0	0	0	0	0	0	0
Sheriff									
Ford Explorer (3) Patrol	165,378	165,378							
Ford Explorer (1) CID	38,091	38,091							0
Ford Explorer Patrol	55,128	55,128							0
Training Center	17,150		17,150						0
Department Totals	273,747	256,593	17,150	0	0	0	0	0	0
Department of Emergency Services									
Director Replacement Vehicle	45,000	45,000							
Refresh Transmitters Site	16,000	16,000							0
EMS Station Refresh	3,800		3,800						
Hydraulic Lift Stretcher	14,000								14,000
Lucas CPR Device	15,000								15,000
GMC Horton	225,000						225,000		
Cam/RMN	140,000	140,000							0
Siren Activation System	250,000		250,000						0
Logging Recorder	140,000								140,000
Department Totals	848,800	201,000	253,800	0	0	0	0	225,000	169,000
Public Works									
Resurfacing & Infrastructure	1,195,475	72,907	98,950	899,582					124,038
GMAC 250w plow	40,000	40,000							0
Chevy Kodiak	85,000	85,000							0
Case Tractors (2)	182,000	182,000							0
Hardee Mower (2)	18,000	18,000							0
Vern Brush Trimmer	65,000	65,000							0
Bridge Replacement	1,334,157			125,000	398,157		62,465		748,535
Parking Lots	90,000	90,000							0
Courthouse Renovation	63,700	10,000	53,700						0
Generator	100,000	100,000							0
Collection Site Repairs	10,000	10,000							0
Department Totals	3,163,332	652,907	152,650	1,024,582	398,157	0	62,465	0	872,571
Infrastructure									
Engineering Sheriff Building	400,000	400,000							0
Department Totals	400,000	400,000	0	0	0	0	0	0	0
Board of Education									0
Roof CRHS	500,000						500,000		0
Department Totals	500,000	0	0	0	0	0	500,000	0	0
Recreation and Parks									
Choptank Marina	96,000								96,000
Choptank Nature Park	33,000	1,000							32,000
Dayspring Neighborhood Park	2,000		2,000						0
Damal Cruise	5,000								5,000
Federalburg Elementary School	25,000								25,000
General Fratford Community Ctr	25,000	25,000							0
Goldboro Community park	20,000	2,000							18,000
Jonestown Community Park	1,883								1,883
Land Preservation	25,000								25,000
Marydel Community Park	92,812	8,500	7,812						78,500
North County Park	50,000								50,000
PES Athletic Field Expansion	27,600								27,600
South County Regional Park	229,000								229,000
Templeville Park	20,000		5,000						15,000
Upper Choptank	5,000								5,000
Ford Transit Connect	23,000	23,000							0
WVVI Fund County Maint-Boat Ramps	119,456								119,456
Department Totals	799,551	59,500	14,812	0	0	0	0	0	725,239
Finance Tax Commissioners									
New Finance Software	69,536	60,000	9,536						0
Department Totals	69,536	60,000	9,536	0	0	0	0	0	139,072
4H									
Horse Ring Fencing	12,000		2,000	0	0	0	0		10,000
Department Totals	12,000	0	2,000	0	0	0	0	0	10,000
Total Projects Expenditures & Revenue Sources	6,685,962	2,000,000	698,948	1,024,582	398,157	0	562,465	225,000	1,778,810

ENTERPRISE FUNDS

Fiscal Year 2018

COMMISSIONERS OF CAROLINE COUNTY
ENTERPRISE FUNDS
For 12 Months Year Ending June 30, 2018

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

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

(02) RECREATION PROGRAMS

Prior Year Estimated Fund Balance 250,000

INCOME

ELEMENTARY EXP YEAR 4	217,900	
GRANT HSC AFTERSCHOOL	281,758	
SANITARY GRANT	3,400	
GES JUDY CENTER	15,260	
AMUSEMENT PARK TICKETS	26,000	
BOAT RAMP	17,000	
ADULT PROGRAMS	14,000	
GANEY'S WHARF RESIDENCE	9,000	
YOUTH PROGRAMS	80,000	
SC YOUTH BASKETBALL	9,800	
SPECIAL EVENTS	22,000	
ADMINISTRATION	15,000	
MARINA	29,300	
SCHOLARSHIP FUND	4,000	
NORTH COUNTY PARK	27,300	
SOUTH COUNTY LAND RENT	4,400	
		776,118

EXPENSES

RECREATION

SO COUNTY LAND RENT EXP	4,000	
NORTH COUNTY PARK	25,000	
AMUSEMENT PARK TICKETS	24,000	
BOAT RAMP	10,000	
GANEY'S WHARF RESIDENCE	1,000	
SPECIAL EVENTS	20,000	
FEE CREDIT CARD	7,200	
TRANSFERS OUT	2,500	
		93,700

COMMISSIONERS OF CAROLINE COUNTY
ENTERPRISE FUNDS
For 12 Months Year Ending June 30, 2018

ADMINISTRATION

SALARIES-TEMPORARY	16,308	
HEALTH INSURANCE	2,739	
WORKER'S COMPENSATION	40	
SOCIAL SECURITY	1,248	
TELEPHONE	1,885	
CONTRACTUAL SERVICES	11,645	
ADMINISTRATION	1,470	
		35,335

MARINA

SALARIES-TEMPORARY	3,500	
WORKER'S COMPENSATION	91	
SOCIAL SECURITY	268	
UTILITIES	4,500	
CONTRACTUAL SERVICES	6,000	
OTHER EXPENSES	2,000	
		16,359

ADULT PROGRAMS

SAL TEMP ADULT PROGRAMS	5,860	
WORKER'S COMPENSATION	227	
SOCIAL SECURITY	448	
ADULT PROGRAM EXPENSES	4,700	
		11,235

YOUTH PROGRAMS

SAL TEMP YOUTH PROGRAMS	29,417	
WORKMEN'S COMPENSATION	1,137	
SOCIAL SECURITY	2,250	
YOUTH PROGRAM EXPENSES	21,000	
		53,804

COMMISSIONERS OF CAROLINE COUNTY
ENTERPRISE FUNDS
For 12 Months Year Ending June 30, 2018

SOUTH COUNTY BASKETBALL PROG

SALARIES-TEMPORARY	2,500	
WORKER'S COMPENSATION	113	
SOCIAL SECURITY	192	
CRIMINAL BACKGROUND CHECKS	55	
OTHER EXPENSES	3,000	
		5,860

HSC PROGRAM (AFTER SCHOOL)

SAL TEMP HSC PROGRAM	185,970	
HEALTH & DENTAL	2,739	
EMPLOYEE DEVELOPMENT	3,300	
WORKER'S COMPENSATION	6,601	
SOCIAL SECURITY	14,227	
CRIMINAL BACKGROUND CHECKS	798	
TELEPHONE	1,020	
POSTAGE	750	
ADVERTISING	375	
PRINTING AND PUBLICATIONS	1,050	
CONTRACTUAL SERVICES	13,560	
TRAVEL	42,000	
FIELD TRIP BUSES	2,250	
OTHER EXPENSES	4,680	
SPECIAL EVENTS	2,438	
		281,758

GES JUDY CENTER

SALARIES-TEMPORARY	9,628	
WORKER'S COMPENSATION	558	
SOCIAL SECURITY	688	
TRAVEL	4,386	
		15,260

COMMISSIONERS OF CAROLINE COUNTY
ENTERPRISE FUNDS
For 12 Months Year Ending June 30, 2018

ELEMENTARY EXP YEAR 4

SALARIES-TEMPORARY	145,088	
HEALTH & DENTAL	2,739	
EMPLOYEE DEVELOPMENT	2,400	
WORKER'S COMPENSATION	5,020	
SOCIAL SECURITY	11,099	
CRIMINAL BACKGROUND CHECKS	400	
POSTAGE	300	
ADVERTISING	125	
PRINTING AND PUBLICATIONS	750	
MILEAGE & CONFERENCE EXPEN	5,983	
CONTRACTUAL SERVICES	32,250	
TRAVEL	4,000	
OTHER EXPENSES	4,340	
GRANT TRANSFER	3,406	
	217,900	217,900
 ESTIMATED ENDING BALANCE		 294,907

COMMISSIONERS OF CAROLINE COUNTY
ENTERPRISE FUNDS
For 12 Months Year Ending June 30, 2018

(04) PUBLIC WORKS

Prior Year Estimated Fund Balance		275,000
<u>INCOME</u>		
FUEL	565,000	565,000
<u>EXPENSES</u>		
FUEL SYSTEM MAINTENANCE	15,000	
FUELS	550,000	
		565,000
ESTIMATED ENDING FUND BALANCE		275,000

(05) BROADBAND SUPPLY

Prior Year Estimated Fund Balance		125,000
<u>INCOME</u>		
BOE LEASE	305,004	
VERIZON WIRELESS LEASE	34,611	
		339,615
<u>EXPENSES</u>		
BROADBAND SUPPLY		
SALARIES-PERMANENT	20,515	
RETIREMENT	2,872	
WORKER'S COMPENSATION	51	
SOCIAL SECURITY	1,569	
HARDWARE & MAINTENANCE	25,800	
TRANSFER CAPITAL RESERVE	250,000	
		300,807
ESTIMATED ENDING FUND BALANCE		163,808

COMMISSIONERS OF CAROLINE COUNTY
ENTERPRISE FUNDS
For 12 Months Year Ending June 30, 2018

(06) BASIC LIFE SUPPORT

Prior Year Estimated Fund Balance 700,000

INCOME

SUBSCRIPTION PLAN	95,000	
BASIC LIFE SERVICES	1,300,000	
BLS ATTY COLLECTIONS	20,000	
BLS DIRECT COLLECTIONS	10,000	
		1,425,000

EXPENSES

BLS TRAINING	7,000	
POSTAGE	4,000	
COMMUNICATIONS MAINTENANCE	10,000	
EQUIPMENT MAINTENANCE	10,000	
BILLING SERVICE BLS	98,000	
OFFICE SUPPLIES	400	
MEDICAL SUPPLIES	55,000	
BLS SUBSCRIPTION MANAGEMENT	16,000	
CAPITAL OUTLAY	100,000	
EMERG MED SERV FIRE CO	150,000	
MEDICAL DIRECTOR SUPPORT	1,500	
MARKETING / PUBLIC INFO	3,000	
BILL CLERK SALARY TRANSFER	36,000	
EMT SALARY TRANSFER	100,000	
TRANSFERS OUT GF	775,000	

		1,365,900
ESTIMATED ENDING FUND BALANCE		759,100

SPECIAL REVENUE FUNDS

Fiscal Year 2018

**COMMISSIONERS OF CAROLINE COUNTY
SPECIAL REVENUE FUND BUDGET
FY 2018**

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	13,250	
TRANSFERS IN	11,750	
	25,000	25,000

EXPENDITURES

EMPLOYEE DEVELOPMENT	1,400	
TELEPHONE	600	
UTILITIES	6,000	
CONTRACTUAL SERVICES	10,000	
REPAIRS & MAINTENANCE	4,000	
SUPPLIES AND MATERIALS	2,500	
OTHER EXPENSES	500	
	25,000	25,000

(08) 4-H & YOUTH PARK

REVENUE ANTICIPATED

RENTS 4 H BLDG	15,430	
RENT LAND 4 H PARK	2,000	
TRANSFERS IN	23,879	
	41,309	41,309

EXPENDITURES

SALARIES-TEMPORARY	11,700	
WORKER'S COMPENSATION	452	
SOCIAL SECURITY	895	
TELEPHONE	250	
UTILITIES	17,000	
TRASH REMOVAL	3,500	
REPAIRS & MAINTENANCE	1,512	
LAWN CARE	5,500	
OTHER EXPENSES	500	
	41,309	41,309

**COMMISSIONERS OF CAROLINE COUNTY
SPECIAL REVENUE FUND BUDGET
FY 2018**

(13) SPECIAL GRANT PROGRAM

REVENUE ANTICIPATED

EMERGENCY SOLUTIONS GRANT	70,000	
RENTAL ALLOWANCE GRANT	40,000	
CIRCUIT RIDER GRANT	<u>52,671</u>	
		162,671

EXPENDITURES

EMERGENCY SOLUTIONS GRANT	70,000	
RENTAL ALLOWANCE GRANT	<u>40,000</u>	
		110,000

CIRCUIT RIDER

GRANT	41,200	
HEALTH & DENTAL	8,217	
WORKER'S COMPENSATION	102	
SOCIAL SECURITY	<u>3,152</u>	
		<u>52,671</u>
		162,671

(14) OJP GRANT LAW ENFORCEMENT

REVENUE ANTICIPATED

VESTS	5,000	
SCHOOL BUS SAFETY GRANT	3,000	
SOCM GRANT	10,000	
SEX OFFENDER REGISTRATION	7,006	
SHERIFF HIGHWAY SAFETY GRANT	18,000	
NEW BODY ARMOR	<u>2,000</u>	
		45,006

EXPENDITURES

VESTS

UNIFORM VESTS	<u>5,000</u>	
		5,000

**COMMISSIONERS OF CAROLINE COUNTY
SPECIAL REVENUE FUND BUDGET
FY 2018**

SCHOOL BUS SAFETY GRANT

GRANT OVERTIME	2,700	
WORKER'S COMPENSATION	100	
SOCIAL SECURITY	200	
		3,000

SOCM AND SEX REGISTRATION GRANT

GRANTS - SALARIES	15,342	
WORKER'S COMPENSATION	605	
SOCIAL SECURITY	1,059	
		17,006

SHERIFF HIGHWAY SAFETY GRANT

GRANT OVERTIME	16,155	
WORKER'S COMPENSATION	609	
SOCIAL SECURITY	1,236	
		18,000

NEW BODY ARMOR

NEW BODY ARMOR	2,000	
		2,000
		45,006

**(23) LOCAL AGRICULTURAL PRESERVATION
REVENUE ANTICIPATED**

EXISE TAX AGRI LAND PRESERVATION	10,000	
		10,000

EXPENDITURES

MISCELLANEOUS EXPENDITURES	10,000	
		10,000

**COMMISSIONERS OF CAROLINE COUNTY
SPECIAL REVENUE FUND BUDGET
FY 2018**

**(24) STATE LOCAL AGRI 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

CORP SPONSORS	21,000	
GRANTS	10,000	
BOOTH FEES	10,000	
GENERAL REVENUE	<u>1,200</u>	
		42,200

EXPENDITURES

CONTRACTUAL SERVICES	32,000	
OTHER EXPENSES	<u>10,200</u>	
		42,200

**COMMISSIONERS OF CAROLINE COUNTY
SPECIAL REVENUE FUND BUDGET
FY 2018**

(26) COMMISSARY FUND

REVENUE ANTICIPATED

INMATE FUNDS	106,600	
PHONE COMMISSIONS	7,000	
COMMISSION SALES	11,900	
HOME DETENTION	7,500	
	133,000	133,000

EXPENDITURES

POSTAGE	1,000	
PHONE COMISSARY SALE EXP	41,500	
COPIER	4,500	
CABLE	3,000	
HOME DETENTION FEE	5,500	
COMMISSARY SALES	35,000	
COMMISSARY SUPPLIES	40,000	
OFFICERS	2,500	
	133,000	133,000

(27) LAW LIBRARY

REVENUE ANTICIPATED

FINES & FEES LAW LIBRARY	10,000	
INTEREST	50	
	10,050	10,050

EXPENDITURES

LAW BOOKS	10,000	
OTHER EXPENSES	50	
	10,050	10,050

**COMMISSIONERS OF CAROLINE COUNTY
SPECIAL REVENUE FUND BUDGET
FY 2018**

(28) CRITICAL AREA FORESTRY

REVENUE ANTICIPATED

FEES IN LIEU CRITICAL AREA	1,000	
CRITICAL AREA VIOLATION FINES	<u>1,000</u>	2,000

EXPENDITURES

CRITICAL AREA FORESTRY EXP	<u>2,000</u>	2,000
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(29) CRITICAL AREA FORESTRY

REVENUE ANTICIPATED

FEES IN LIEU FOREST CONSER	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 SECURITYLAW ENFORCEMENT GRANT	21,823	
HOMELAND SECURITY	<u>65,469</u>	87,292

STATE GRANTS

EMERGENCY MEDICAL DISPATCH	3,000	
EMER NUM SYS	<u>10,000</u>	13,000
		<u>100,292</u>

**COMMISSIONERS OF CAROLINE COUNTY
SPECIAL REVENUE FUND BUDGET
FY 2018**

EXPENDITURES

HOMELAND SECURITY

SALARY GRANT	44,913	
EMPLOYEE DEVELOPMENT	500	
WORKER'S COMPENSATION	111	
SOCIAL SECURITY	3,436	
OPERATIONAL EXPENSE	750	
MILEAGE & CONFERENCE EXPEN	750	
OTHER EXPENSES	<u>500</u>	
		50,960

EMERGENCY MEDICAL DISPATCH

EQUIPMENT/SOFTWARE	<u>3,000</u>	
		3,000

HOMELAND TRAINING-EXERCISES

MILEAGE & CONFERENCE EXPEN	500	
OTHER EXPENSE	<u>500</u>	
		1,000

STATE HOMELAND SECURITY GRT

EQUIPMENT CA	4,249	
CONTRACTUAL SERVICES	<u>9,260</u>	
		13,509

H.S. LAW ENFORCEMENT GRANT

EQUIPMENT	<u>21,823</u>	
		21,823

EMERGENCY NUMBER SYSTEM

OTHER EXPENSES	4,500	
EQUIPMENT/SOFTWARE	<u>5,500</u>	
		<u>10,000</u>
		<u>100,292</u>

**COMMISSIONERS OF CAROLINE COUNTY
SPECIAL REVENUE FUND BUDGET
FY 2018**

(31) BUSINESS & TECHNOLOGY PARK

REVENUE ANTICIPATED

REAPPROPRIATED PRIOR YEARS	58,625	
		58,625

EXPENDITURES

UTILITIES	2,000	
CONTRACTUAL SERVICES	3,000	
MARKETING	53,625	
		58,625

(34) STORM WATER FACILITIES

REVENUE ANTICIPATED

FEES IN LIEU STORMWATER FA	1,000	
SURETY FEES STORMWATER FAC	5,000	
		6,000

EXPENDITURES

STORMWATER FACILITY PROJEC	1,000	
REFUND SURETY FEES	5,000	
		6,000

(37) INTERGOVERNMENTAL

REVENUE ANTICIPATED

EXCISE TAX SCHOOL CONSTRUCTION	75,000	
		75,000

EXPENDITURES

TRANSFERS OUT	75,000	
		75,000

**COMMISSIONERS OF CAROLINE COUNTY
SPECIAL REVENUE FUND BUDGET
FY 2018**

(48) DRUG TASK FORCE

REVENUE ANTICIPATED

DONATIONS & CONTRIBUTIONS	35,000	
FINES & FEES	50	
FORFEITED MONIES	10,300	
INTEREST	50	
	50	45,400

EXPENDITURES

TELEPHONE	7,000	
UTILITIES	5,000	
AUTO INSURANCE	1,200	
OPERATION OF AUTOS	400	
YARD MAINTENANCE	600	
INSURANCE K-9 & LIABILITY	700	
K 9 SUPPLIES & VET SERVICE	4,000	
FUELS	300	
OFFICE SUPPLIES	1,200	
OTHER EXPENSES	15,000	
CAPITAL OUTLAY CA	10,000	
	10,000	45,400

DAYSPRING TOWN HOMES

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