

CAROLINE COUNTY GOVERNMENT

Official FY 2019
Budget Document



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

July 1, 2018 - June 30, 2019

OFFICIAL CAROLINE COUNTY GOVERNMENT FY 2019 BUDGET DOCUMENT

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FY 19 Budget Message

An Overview

The FY 19 budget marks the fourth and final budget of this Board of County Commissioners. Without raising property taxes, the Commissioners met many budgetary needs including funding an additional law enforcement officer in the Sheriff's Office. This fulfills the promise of five new road deputies in four years, an increase from 15 to 20 patrol officers.

Continuing the public safety theme, the Commissioners partially funded the County's fifth 24/7 EMS Station. Rather than operating a split unit between Preston and Federalsburg, this move will create two fully staffed stations by the end of the calendar year. This change will address the problem of shifting of EMS units from the north county to the south.

Recognizing the value of the County's workforce, the Commissioners granted an across-the-board 1.75 percent pay hike to employees and funded an additional increase based on seniority. The seniority increase was intended to address wages for employees who worked for the County through years of no pay increases.

Stepping back for a broader view, part of the annual budget message is presuming that some readers may be seeing this information for the first time. That requires giving some general background. The overall budget is comprised of three major parts: revenues, operating expenses, and capital investment. Translated into a simple formula, "Revenues = Operating Expenses + Capital Investment. By law, the County's budget must balance. The County operates on a fiscal year with the new budget taking effect on July 1.

At the end of each fiscal year, the Finance team determines if the County finished "in the black" (where revenues have been greater than expenses) or "in the red" (where expenses have exceeded revenues). For the past seven years, the County has ended the fiscal year in the black. This is the result of careful planning, conservative forecasting, and diligent control of expenditures. After a positive year, unspent funds are moved into a category called "Unrestricted General Reserves," essentially the County's cash account.

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 provides for paying debt service on bonds issued for capital projects like school renovations and bridge construction.

The capital budget is reserved for major investments like vehicles, heavy equipment, roads, bridges, facilities, etc. FY 19 marks the second year in a row the County has been able to fund the capital budget although this has required significant transfers from general reserves.

The FY 19 budget is a one-year snapshot of the County's overall financial picture. One can gain a better sense by reading the County's annual financial statements (the audit). In particular, the Management Discussion & Analysis is an excellent summary of the County's past, present, and future finances.

Revenues

The budget approved by the Commissioners kept the property rate unchanged. The County's property tax rate will continue to be 98 cents per \$100 of assessed value. In October 2017, the Commissioner increased the income tax rate from 2.73 percent to 3.2 percent. User fees will remain largely the same in the coming fiscal year. The County expects to receive about \$48.45 million in total revenues in FY 19.

The income tax increase requires some explanation. The Board of Education plans to replace the very overcrowded Greensboro Elementary with a larger school. The cost of building a new structure next to the old one is less than renovating the existing school. This will be a major expense for the County, potentially in the range of \$16 million to \$20 million. The other significant project for the County is the construction of a new building for the Sheriff's Office. The Sheriff's Office currently occupies space in the basement of the jail. Moving the Sheriff's Office out will allow badly needed renovations and space necessary to meet the evolving requirements of running the detention center.

The Greensboro Elementary project and the \$4.5 million Sheriff's Office building must be financed by debt. Without an offsetting revenue source, the County simply did not have the revenues to support the expected debt service. Complicating matters, the State of Maryland's formula for school funding created a situation where an increase in the income tax rate to anything less than 3.2 percent would have resulted in a net loss of revenue. As a poor county, Caroline receives the lion's share of the funding necessary for the K-12 public education system from the State.

The increase in the income tax rate will not take effective until January 1, 2019. Because of how income taxes are collected, the County will not see a substantive increase in revenues until 2020. The Commissioners have indicated the new revenues will be earmarked for capital investment rather than meeting operating expenses.

A final note is that property owners within the County's ten 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." This discount is meant to offset the cost of duplicative services like law enforcement. For the FY 19 budget, the Commissioners froze the differential at FY 18 levels. This year's differential resulted in the County forgoing \$536,000 in property taxes. The Board also chose to forego the balancing payments normally made to the towns, earmarking this money to meet the 3.5% increase in funding requested by Caroline's volunteer fire companies.

Expenses

For the FY 19 budget, the County Commissioners asked departments and allied agencies to submit flat budget requests (no increase in spending). Due to structural increases (like contractual inflation indexing), not every agency was able to do this.

As part of the budget-building process, the Commissioners began by adding a 1.75 percent across-the-board pay increase and an additional pay increase based on seniority. Cumulatively, wages and benefits are the County's largest expenditure.

In FY 17 and FY 18, the Commissioners approved two-percent and three-percent pay increases, respectively. FY 19 marks the third consecutive year of across-the-board increases, a broad return to budget normalcy after the fiscal crunch caused by the Great Recession and cuts in local funding by the State of Maryland. In FY 19, the County will continue to provide outstanding employee benefits including excellent health insurance coverage.

As noted in many County budget documents, many expenditures are mandatory. The largest single line item—over \$13 million for the local Board of Education—is based on a formula issued by the State of Maryland. The required level of school funding or "Maintenance of Effort" increased by about \$231,000 in FY 19.

Other notable expense changes include the fifth new patrol deputy for the Sheriff's Office, the staffing of a full-time EMS station in Federalsburg, and the addition of an Assistant Director position at the Caroline County Library. Other agencies receiving additional money include the Caroline County Humane Society, Chesapeake College, and the Caroline County Health Department (a state agency).

In FY 19, the County will fund a full-time Director of Economic Development position. This position reflects the Commissioners commitment to economic development through a role expanded from the previous Economic Development Coordinator. Following on changes implemented in the FY 18 budget, this will be the first full year of the new Animal Control/Humane Society structure. The approved budget includes funding for three Animal Control Officers (county employees) and additional funding for the Humane Society to operate the shelter and animal welfare programs.

The five Midshore Counties voted to give Chesapeake College the full two percent increase and to increase maintenance and repair (M&R) funding as requested.

Capital

The FY 19 capital investment plan (CIP) totals about \$3.1 million. About \$1.7 million of this is funded by the drawdown of the County's unrestricted fund balance. To draw some broad

categories, over \$900,000 will be spent on new fleet vehicles including patrol vehicles for the Sheriff's Office. About \$375,000 is slated for investment in heavy equipment. The County will invest over \$1.25 million in road maintenance and repairs and over \$330,000 in facilities renovations. Investment in IT infrastructure will run around \$102,000.

This will be the third year of a normal capital improvement plan. After the Great Recession, the County was forced to stop funding a CIP, instead using a "sweep" of budget savings to fund critical infrastructure investment. The transition has enabled the County to catch up on deferred maintenance although significant work remains.

Conclusion

The FY 19 operating and capital budget are arguably the most "boring" of the past eight years. The Commissioners' fiscal conservatism, "pay-as-we-go" philosophy, and careful budgeting have slowly improved the County's financial position despite largely flat revenues. Much like previous years, most increases in are for public safety, i.e., law enforcement, EMS, and the volunteer fire service. The Commissioners have continued to operate on a "core services" model where each taxpayer's dollar is carefully spent.

While a thoughtful and prudent plan, the FY 19 budget does face some challenges. Commodity prices, particularly fuel, are rising. The national economy is in the second longest expansion in U.S. history, but there some ominous signs. Interest rates are rising. The local labor market is tight. In traditionally higher turnover departments like Corrections, Emergency Services, and Public Works, the County has struggled to fill positions, a situation compounded by competition with surrounding counties. Economic development has occurred mostly in Delaware and surrounding Midshore counties rather than in Caroline.

The County has learned valuable lessons from the long period of austerity between 2009 and today. Because property and income tax revenues have not risen sharply, the County is well-positioned to sustain the early stages of an economic downturn. In considering the FY 19 budget, however, it's important to note that the County has not fully addressed the issue of deferred maintenance, particularly in roads. Ideally, future Boards of Commissioners will build on the fiscal strength created over the past eight years to bridge this gap and achieve long-term sustainability.

RESOLUTION #2018-010

ESTABLISHMENT OF THE FISCAL YEAR 2019 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 the tax rates for the FY2019 tax year, July 1, 2018 – June 30, 2019, are hereby adopted or confirmed as follows:

Section 1. Real Property Tax Rates

A. The Real Property Tax Rates are as follows per \$100 of assessed valuation:

	FY2019 Tax Rate
Unincorporated Areas	\$0.98
Denton	\$0.91
Federalsburg	\$0.88
Goldsboro	\$0.98
Greensboro	\$0.91
Henderson	\$0.98
Hillsboro	\$0.98
Marydel	\$0.98
Preston	\$0.97
Ridgely	\$0.91
Templeville	\$0.98

B. 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

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(averaged over a 10 year period); and an estimate of the coverage (in percentage of hours per week) provided by town police departments.

- C. **Homestead Property Tax Credit Percentage:** The Caroline County Homestead Property Tax Credit Percentage is confirmed to remain at 105% for the July 1, 2013 – June 30, 2014 tax year, as adopted on October 3, 2006 by Resolution #2006-031; and shall continue at 105% unless subsequently amended by resolution.

Section 2. Business Personal Property for Machinery and Equipment used to Generate Electricity for Sale

The Business Personal Property Tax Rate is \$2.45 per \$100 of assessed valuation, which is 2.5 times the County Real Property Tax Rate, for equipment that is used to generate electricity for sale. (§ 166-66 of the Code of Public Local Laws of Caroline County, Maryland)

Section 3. Public Utility Tax Rates

The tax rate for operating real property and operating personal property of a public utility is \$2.45 per \$100 of assessed valuation, which is 2.5 times the County Real Property Tax Rate.

Section 4. Income Tax Rates

The income tax rate is unchanged and is confirmed to remain at 3.20%, as set by Resolution #2017-030; and shall continue at 3.20% unless subsequently amended by resolution.

Section 5. Other Tax Rates Set by Local Law

The following tax rates, which are set in the Code of Public Local Laws of Caroline County, Maryland (the "Code") are confirmed as follows, unless subsequently amended by public local law:

- A. **Transfer Tax:** 0.5% of the consideration payable for the instrument of writing (§ 166-3 of the Code)
- B. **Mobile Home Tax:** \$15 per month per mobile home or trailer rented, leased or using any space, facilities or accommodations in the park, whether the mobile home or trailer is in the park for the entire month or not (§ 166-22 of the Code)
- C. **Recordation Tax:** \$5 for each \$500 or a fraction of \$500 of consideration payable on the principal amount the debt secured by an instrument of writing (§ 166-29 of the Code)


*Resolution #2018-010
FY2019 Tax Rates*

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- D. Development Excise Tax for School Construction: For single-family residential development: \$5,000 per lot; For other residential development: \$5,000 per unit per lot; on every lot created by subdivision (§ 166-36 of the Code)
- E. Development Excise Tax for Agricultural Land Preservation: \$750 shall be assessed upon every new lot created by subdivision of an existing lot, tract, parcel or other division of land in a Rural District ((§ 166-44 of the Code)
- F. Hotel Rental Tax: 5% of the transient charge (§ 166-62 of the Code)

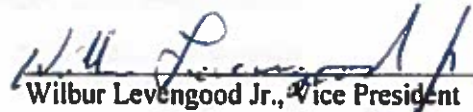
ADOPTED: May 22, 2018
EFFECTIVE: July 1, 2018

ATTEST:


 Jennifer Farina, Administrative Coordinator
 (SEAL)

**COUNTY COMMISSIONERS OF
 CAROLINE COUNTY, MARYLAND**


 Larry C. Porter, President


 Wilbur Levensgood Jr., Vice President


 Daniel J. Franklin, Commissioner



STATE OF MARYLAND CAROLINE COUNTY
 FILED FOR RECORD

At 3:30 o'clock pm on 5/23 2018

and duly recorded in Liber FDM

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record books for the aforesaid and

Sal Munner Clerk

Recording Fee 0

Resolution #2018-010
 FY2019 Tax Rates

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FY2019 Capital Budget - Revenues

TRANSFER TAX

TRANSFER TAX	\$912,176
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	\$912,176
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GRANTS - FEDERAL GOVERNMENT

OTHER FEDERAL GRANTS	\$162,887
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FEDERAL AID ROADS	\$1,138,504
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	\$1,301,391
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GRANTS - STATE GOVERNMENT

STATE ROAD CONSTRUCTION AID	\$124,036
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WATERWAY IMPROVEMENTS	\$313,827
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EMERGENCY NUMBERS GRANTS	\$140,000
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PROGRAM OPEN SPACE GRANTS	\$766,971
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OTHER GRANTS&CONTRIBUTIONS	\$550,000
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	\$1,894,834
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MISCELLANEOUS REVENUES

PARKS & RECREATION REIM CAP	\$11,500
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FOUNDATION FUNDING	\$23,500
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	\$35,000
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TRANSFERS IN

TRANSFER IN GEN FD ALLOCATION	\$2,266,000
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TRANSFER FR RECREATION PROG.	\$85,000
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	\$2,351,000
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OTHER FINANCING SOURCES

PRIOR YEAR CAPITAL ALLOCATION	\$1,372,498
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PRIOR YR CAPITAL RESERVE	\$607,275
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BOND PROCEEDS	\$5,500,000
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	\$7,479,773
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REVENUES TOTAL	\$13,974,174
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RESOLUTION #2018-011

ADOPTION OF THE FISCAL YEAR 2019 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 FY2019 Tax Rates by Resolution #2018-010 on May 22, 2018.

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

- A. The FY2019 Operating Budget in the amount of \$48,452,712 and as summarized in the attached list of funds, is adopted.
B. The FY2019 Capital Budget in the amount of \$13,974,174 and as summarized in the attached list of funds, is adopted.

ADOPTED: May 22, 2018

EFFECTIVE: July 1, 2018

ATTEST:

Jennifer Farina, Administrative Coordinator (SEAL)



COUNTY COMMISSIONERS OF CAROLINE COUNTY, MARYLAND

Larry C. Porter, President

Wilbur Levengood Jr., Vice President

Daniel J. Franklin, Commissioner

STATE OF MARYLAND CAROLINE COUNTY
FILED FOR RECORD
At 3:30 o'clock pm on 5/23/2018
and duly recorded in Liber FDM
Folio 86 one of the Resolutions
record books for the aforesaid and
Clerk
Recording Fee

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GENERAL FUND BUDGET

Fiscal Year 2019

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2019**

REVENUES

PROPERTY TAX		
	REAL PROPERTY TAXES	\$24,048,500
	UTILITIES	\$1,540,000
	PENALTIES AND INTEREST	\$225,000
	COUNTY SENIOR TAX CREDIT	(\$170,000)
	TAX SALE REVENUE	\$2,000
	PRIOR YEARS TAX REVENUES	\$30,000
	REFUNDS OVER & SHORTS	\$200
	TOWN ADMIN FEE	\$46,848
	TOWN DIFFERENTIAL REIM	(\$3,453)
		<u>\$25,719,095</u>
INCOME TAX		
	INCOME TAX	\$13,900,000
		<u>\$13,900,000</u>
OTHER LOCAL TAXES		
	MOBILE HOME TAX	\$70,000
	RECORDATION TAX	\$1,800,000
	FRANCHISE TAX	\$190,000
		<u>\$2,060,000</u>
STATE SHARED TAXES		
	HIGHWAY USERS REVENUE	\$799,982
		<u>\$799,982</u>
LICENSES AND PERMITS		
	LIQUOR LICENSE	\$54,000
	TRADERS LICENSE	\$24,000
	BUILDING PERMIT	\$120,000
	STORMWATER MGM INSPECTION	\$3,000
	FOREST CONSERVATION PLANS	\$1,500
	MARRIAGE LICENSES & CEREMONIES	\$6,500
		<u>\$209,000</u>
GRANTS - FEDERAL GOVERNMENT		
	EMERGENCY MANAGEMENT	\$71,800
	CSEA GRANT	\$3,000
	319(H)INCREMENTAL GRT	\$100,000
		<u>\$174,800</u>
STATE GOVERNMENT		
	DISPARITY GRANT	\$2,131,782
	TEACHER RETIREMENT SUPPLEMENT	\$685,108
	POLICE PROTECTION AID	\$172,589
	FAMILY SERVICES GRANT	\$157,331
	JUROR REIMBURSEMENT	\$15,000
	JUVENILE DRUG CRT GRANT	\$92,695
	FIRE AND AMBULANCE GRANT	\$312,660
	CRITICAL AREA GRANT	\$4,000
		<u>\$3,571,165</u>
OTHER GRANTS		
	SCHOOL RESOURCE OFFICERS	\$145,088
	SRO FULL TIME	\$111,429
		<u>\$256,517</u>

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2019**

CHARGES FOR SERVICES

ANIMAL FEES & FINES	\$500
COURT COSTS FEES & FINES	\$4,000
COURT TRANSCRIPTS & TAPES	\$2,000
TELEPHONE 911 FEES	\$175,000
SHERIFFS FEES	\$28,500
REIMB OVERTIME	\$120,000
PRISONER FEES	\$65,000
RECYCLING FEES	\$15,000
AGENCY REIMBURSEMENTS	\$10,000
MOSQUITO CONTROL FEES	\$42,000
JOHNSONGRASS FEES	\$15,000
REPAIR SERVICES	\$145,000
CPR FEES	\$4,500
PARK OPERATING FEES	\$3,000
ADMINISTRATIVE FEES	\$6,000
RECREATION FEES	\$34,000
VEHICLE TAG FEES	\$4,000
CONVENIENCE FEES	\$70,000

\$743,500

MISCELLANEOUS REVENUES

INTEREST	\$60,000
RENT	\$24,553
RENT ARMORY	\$17,000
CARE TEAM RECYCLING	\$600

\$102,153

TRANSFERS IN

TRANSFER BLS	\$914,000
TRANSFER FR RECREATION PROG	\$2,500

\$916,500

REVENUES Total

\$48,452,712

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2019**

	ACTUAL FY2017	BUDGET FY2018	BUDGET FY2019
PROPERTY TAX			
REAL PROPERTY TAXES	23,678,793	23,712,000	24,048,500
UTILITIES	1,539,999	1,540,000	1,540,000
PENALTIES AND INTEREST	228,234	275,000	225,000
COUNTY SENIOR TAX CREDIT	(164,872)	(170,000)	(170,000)
TAX SALE REVENUE	10,702	1,000	2,000
PRIOR YEARS TAX REVENUES	55,030	30,000	30,000
REFUNDS OVER & SHORTS	(336)	0	200
TOWN ADMIN FEE	36,642	44,348	46,848
TOWN DIFFERENTIAL REIM	(51,899)	(45,477)	(3,453)
	25,332,294	25,386,871	25,719,095
INCOME TAX			
INCOME TAX	13,434,120	12,900,000	13,900,000
	13,434,120	12,900,000	13,900,000
OTHER LOCAL TAX			
MOBILE HOME TAX	72,777	70,000	70,000
RECORDATION TAX	1,704,858	1,600,000	1,800,000
FRANCHISE TAX	188,217	164,000	190,000
	1,965,851	1,834,000	2,060,000
STATE SHARED TAXES			
HIGHWAY USERS REVENUE	449,900	578,310	799,982
	449,900	578,310	799,982
LICENSES AND PERMITS			
LIQUOR LICENSE	56,479	54,000	54,000
TRADERS LICENSE	24,705	21,000	24,000
BUILDING PERMIT	132,345	115,000	120,000
STORMWATER MGM INSPECTION	2,800	3,000	3,000
FOREST CONSERVATION PLANS	1,100	1,500	1,500
MARRIAGE LICENSES & CEREMONY	7,080	6,000	6,500
	224,508	200,500	209,000
FEDERAL GRANTS			
FEDERAL DISASTER AID	(18,878)	0	0
EMERGENCY MANAGEMENT	71,737	71,800	71,800
CSEA GRANT	2,315	3,000	3,000
319(H)INCREMENTAL GRT	0	100,000	100,000
	55,174	174,800	174,800
STATE GRANTS			
DISPARITY GRANT	2,131,782	2,131,782	2,131,782
TEACHER RETIREMENT SUPPLEMENT	685,108	685,108	685,108
POLICE PROTECTION AID	160,724	153,417	172,589
FAMILY SERVICES GRANT	127,105	152,055	157,331
JUROR REIMBURSEMENT	13,755	15,000	15,000
JUVENILE DRUG CRT GRANT	81,826	88,132	92,695
STATE PARK FEES	70,867	0	0
FIRE AND AMBULANCE GRANT	309,540	309,420	312,660
CRITICAL AREA GRANT	4,000	4,000	4,000
	3,584,706	3,538,914	3,571,165

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2019**

	ACTUAL FY2017	BUDGET FY2018	BUDGET FY2019
OTHER GRANTS			
SCHOOL RESOURCE OFFICERS	124,267	129,723	145,088
SRO FULL TIME	98,259	111,449	111,429
OTHER GRANTS&CONTRIBUTIONS	540	0	0
	223,066	241,172	256,517
CHARGES FOR SERVICES			
ANIMAL FEES & FINES	156	500	500
COURT COSTS FEES & FINES	2,259	6,000	4,000
COURT TRANSCRIPTS & TAPES	1,015	2,000	2,000
TELEPHONE 911 FEES	173,419	180,000	175,000
SHERIFFS FEES	31,835	30,000	28,500
REIMB OVERTIME	148,714	110,550	120,000
PRISONER FEES	63,932	65,000	65,000
RECYCLING FEES	14,739	5,000	15,000
AGENCY REIMBURSEMENTS	3,978	10,000	10,000
MOSQUITO CONTROL FEES	34,118	40,000	42,000
JOHNSONGRASS FEES	14,371	22,000	15,000
REPAIR SERVICES	141,185	127,000	145,000
MEDICAL RECORDS	45	0	0
CPR FEES	3,997	3,500	4,500
MARINA FEES	33,400	0	0
PARK OPERATING FEES	2,725	3,400	3,000
ADMINISTRATIVE FEES	7,688	5,000	6,000
RECREATION FEES	50,213	49,000	34,000
VEHICLE TAG FEES	3,159	4,000	4,000
CONVENIENCE FEES	65,945	70,000	70,000
FEES FAMILY SERVICE REV	1,872	0	0
SHERIFF SALE	(1,500)	0	0
	797,266	732,950	743,500
MISCELLANEOUS REVENUE			
INTEREST	55,476	20,000	60,000
RENT	14,473	24,284	24,553
RENT ARMORY	16,004	19,000	17,000
MUNICIPAL INFRASTRUCTURE	21,594	0	0
INTEREST MUNICIPAL SHARE	1,424	0	0
CARE TEAM RECYCLING	85	0	600
MISCELLANEOUS REVENUE	22,121	0	0
ESMEC REFUND	116,582	0	0
	247,759	63,284	102,153
TRANSFERS			
TRANSFER SCHOOL EXCISE	75,000	75,000	0
TRANSFER BLS	1,293,105	911,000	914,000
TRANSFER P W ENTERPRISE	(16,133)	0	0
TRANSFER FR RECREATION PROG	2,500	2,500	2,500
	1,354,472	988,500	916,500
	47,669,115	46,639,301	48,452,712

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2019**

EXPENSES

GENERAL GOVERNMENT

COUNTY COMMISSIONERS	\$535,772
ECONOMIC DEVELOPMENT	\$145,049
ETHICS COMMISSION	\$200
ELECTIONS	\$454,607
ASSESSMENTS & TAXATION	\$147,329
TAX OFFICE	\$328,766
OFFICE OF FINANCE	\$460,080
OFFICE OF LAW	\$216,334
OFFICE OF HUMAN RESOURCES	\$452,500
PLANNING & CODES	\$891,602
GENERAL SERVICES	\$271,643
OFFICE OF TECHNOLOGY	\$492,563
	\$4,396,445

JUDICIAL

CIRCUIT PROBLEM SOLVING COURT	\$92,695
FAMILY SERVICES GRANT	\$157,331
CIRCUIT COURT	\$253,628
ORPHANS COURT	\$22,479
STATE'S ATTORNEY	\$798,222
	\$1,324,355

PUBLIC SAFETY

SHERIFF	\$3,224,037
COURTHOUSE SECURITY	\$294,199
SCHOOL RESOURCE OFFICER	\$193,450
SRO FULL TIME	\$111,429
LOSAP	\$141,082
FIRE COMPANIES	\$1,231,133
AMBULANCE	\$107,713
STATE FIRE AID	\$312,660
CORRECTIONS	\$3,819,593
ADULT COMMUNITY SERVICE PROGRAM	\$32,413
EMERGENCY SERVICES: ADMINISTRATION	\$253,760
EMERGENCY SERVICES: COMMUNICATIONS	\$1,163,593
EMERGENCY SERVICES: MEDICAL SERVICES	\$3,261,984
EMERGENCY SERVICES: PLANNING AND RISK MGM	\$134,992
HUMANE SOCIETY	\$249,489
ANIMAL CONTROL	\$180,241
LIQUOR LICENSE	\$72,596
	\$14,784,364

PUBLIC WORKS

ADMINISTRATION	\$322,448
CENTRAL SHOP	\$685,217
SOLID WASTE DISPOSAL	\$245,168
JOHNSON GRASS	\$62,594
MOSQUITO CONTROL	\$43,925
ROADS	\$1,599,500
COUNTY BUILDINGS	\$674,169
	\$3,633,021

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2019**

HEALTH		
	HEALTH DEPT. OFFICER	\$16,175
	CAROLINE MENTAL HEALTH	\$45,900
	HEALTH DEPARTMENT	\$385,461
	CAROLINE CENTER	\$26,845
	EASTERN SHORE AREA HEALTH EDUCATION	\$2,500
		\$476,881
SOCIAL SERVICES		
	UPPER SHORE AGING	\$110,228
	DELMARVA COMMUNITY SERVICES	\$85,000
	CAROLINE HOSPICE FOUNDATION	\$6,000
	SAINT MARTIN'S MINISTRIES	\$7,500
	HUMAN SERVICE COUNCIL	\$10,000
	MID SHORE FAMILY VIOLENCE	\$5,000
		\$226,728
EDUCATION		
	BOARD OF EDUCATION	\$13,089,990
	BD OF ED TEACHERS PENSION	\$1,346,097
	CHESAPEAKE COLLEGE OPERATING	\$1,427,491
	CHESAPEAKE COLLEGE CAPITAL & DEBT	\$53,066
	CHESAPEAKE COLLEGE ALLIED HEALTH BUILDING DEBT	\$108,339
	CHESAPEAKE COLLEGE MAINTENANCE & REPAIRS	\$88,670
		\$16,113,653
RECREATION & PARKS		
	RECREATION	\$687,606
	PARKS	\$300,389
		\$987,995
CAROLINE COUNCIL OF ARTS		
	CAROLINE COUNCIL OF ARTS	\$5,000
		\$5,000
LIBRARY		
	PUBLIC LIBRARY	\$1,207,728
	IMAGINATION LIBRARY	\$6,000
		\$1,213,728
EXTENSION SERVICE		
	EXTENSION SERVICE	\$141,968
		\$141,968
INTERFAITH HOUSING		
	INTERFAITH HOUSING	\$6,000
		\$6,000
ECONOMIC DEVELOPMENT		
	TOURISM	\$87,842
	MID SHORE REGIONAL COUNCIL	\$15,000
	SMALL BUSINESS DEVELOPMENT	\$3,000
	CHAMBER OF COMMERCE	\$3,000
		\$108,842
DEBT SERVICE		
	DEBT SERVICE	\$3,510,416
		\$3,510,416
INTERGOVERNMENTAL		
	IN LIEU BANK STOCK	\$3,100
	TOWN PLANNING GRANT	\$12,500
		\$15,600

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2019**

CONTINGENCY		\$471,727
	CONTINGENCY	\$471,727
TRANSFERS		
	CAPITAL ALLOCATION	\$500,000
	CAPITAL RESERVE	\$500,000
	4H & YOUTH FUND	\$34,579
	JONESTOWN WATER SYSTEM	\$4,410
		\$1,038,989
	REVENUES Total	\$48,452,712

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2019**

	ACTUAL FY2017	BUDGET FY2018	BUDGET FY2019
COUNTY COMMISSIONERS			
SALARIES - PERMANENT	321,984	358,082	313,763
SALARIES - OVERTIME	159	0	0
SALARIES - TEMP	36	0	0
HEALTH & DENTAL	31,481	46,571	40,972
LIFE & LTD	1,666	2,058	1,761
EMPLOYEE DEVELOPMENT	3,342	4,250	10,000
RETIREMENT	44,583	48,122	39,858
WORKERS COMPENSATION	691	883	565
SOCIAL SECURITY	24,185	27,393	24,003
TELEPHONE	3,939	4,000	4,000
POSTAGE	213	300	300
ADVERTISING	3,739	3,000	3,050
PRINTING AND PUBLICATIONS	9	300	500
MILEAGE & CONFERENCE EXPENSE	10,374	11,500	13,500
ASSOCIATION DUES	42,871	44,000	35,000
CONTRACTUAL SERVICE	10,991	0	0
LEGAL SERVICES	5,093	5,000	5,000
PUBLIC COMMUNICATION	5,777	8,000	20,500
OFFICE SUPPLIES	1,408	2,000	2,000
WW DUPLICATING/SUPPLIES	5,834	4,000	4,500
UPDATE CODE	1,276	10,000	8,000
OTHER EXPENSES	6,779	6,500	8,500
ECONOMIC DEVELOPMENT	3,765	71,936	0
	530,194	657,895	535,772
ECONOMIC DEVELOPMENT			
SALARIES - PERMANENT	0	0	85,000
HEALTH & DENTAL	0	0	12,742
LIFE & LTD	0	0	431
EMPLOYEE DEVELOPMENT	0	0	2,000
RETIREMENT	0	0	11,900
WORKERS COMPENSATION	0	0	153
SOCIAL SECURITY	0	0	6,503
TELEPHONE	0	0	1,400
POSTAGE	0	0	500
WEB PAGE	0	0	720
ADVERTISING	0	0	5,000
PRINTING AND PUBLICATIONS	0	0	2,500
MILEAGE & CONFERENCE EXPENSE	0	0	3,200
ASSOCIATION DUES	0	0	1,000
COMMUNICATIONS	0	0	1,500
OFFICE SUPPLIES	0	0	2,500
RENT	0	0	6,500
OTHER EXPENSES	0	0	1,500
	0	0	145,049
ETHICS COMMISSION			
ETHICS COMMISSION	0	200	200
	0	200	200

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2019**

	ACTUAL FY2017	BUDGET FY2018	BUDGET FY2019
CIRCUIT PROBLEM SOLVING			
SALARIES - GRANTS	55,486	73,246	72,364
LIFE & LTD	25	317	315
EMPLOYEE DEVELOPMENT	0	1,500	
WORKERS COMPENSATION	106	180	130
SOCIAL SECURITY	4,245	5,603	5,536
TRAVEL	0	5,000	5,500
DRUG TESTING	1,712	2,000	4,500
OTHER EXPENSES	31,326	286	4,350
	92,900	88,132	92,695
FAMILY SERV GRT CIR CRT			
SALARIES - GRANTS	45,458	47,576	49,309
HEALTH & DENTAL	6,392	8,217	7,745
LIFE & LTD	203	307	313
RETIREMENT	4,463	6,661	6,903
WORKERS COMPENSATION	132	117	89
SOCIAL SECURITY	3,859	3,640	3,772
TELEPHONE	308	350	350
DUES/SUBSCRIPTION/PUBLICATION	1,114	1,500	1,200
EQUIPMENT	450	1,200	1,200
CENTRAL DUPLICATING	605	600	600
TRAINING/JUDICIAL	0	2,000	2,000
TRAVEL	1,066	500	500
HOME STUDIES	0	700	700
CHILD EDUCATIONAL PROGRAM	1,330	5,000	4,000
CHILDREN CHILDCARE WAIT ROOM	265	500	300
CHILDRENS ATTORNEY	15,590	23,000	25,000
MENTAL HEALTH-EVALUATIONS	0	2,100	2,100
MENTAL HEALTH-TREATMENT	0	1,000	1,000
PARENTING EDUCATION	4,750	4,000	4,000
SELF-HELP/FAMILY LAW CLINIC	12,291	16,100	17,000
VISITATION SERVICES	26,198	25,000	27,500
OFFICE SUPPLIES	1,435	1,200	1,000
OTHER EXPENSES	1,195	787	750
FEES COLLECTED EXP	1,872	0	0
	128,977	152,055	157,331
CIRCUIT COURT			
SALARIES - PERMANENT	131,875	159,419	121,459
SALARIES-OVERTIME	3,054	4,202	4,202
SALARIES - TEMPORARY	41,158	42,024	21,012
HEALTH & DENTAL	30,252	40,570	25,483
LIFE & LTD	740	976	619
RETIREMENT	17,790	22,319	13,541
WORKERS COMPENSATION	1,462	1,268	892
SOCIAL SECURITY	12,878	15,732	11,220
TELEPHONE	1,757	1,800	1,800
POSTAGE	3,854	4,000	4,000
CENTRAL DUPLICATING	2,085	2,200	2,200
MILEAGE & CONFERENCE EXPENSE	276	1,200	1,200
MAINTENANCE CONTRACT	9,556	8,900	9,500

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2019**

	ACTUAL FY2017	BUDGET FY2018	BUDGET FY2019
OFFICE SUPPLIES	4,778	3,000	3,000
JURORS	20,440	25,000	25,000
OTHER EXPENSES	417	1,200	8,500
CAPITAL OUTLAY	0	2,500	0
	282,371	336,310	253,628
ORPHANS COURT			
SALARIES - PERMANENT	15,000	15,000	18,000
RETIREMENT	2,088	2,100	2,520
WORKERS COMPENSATION	32	37	32
SOCIAL SECURITY	1,148	1,150	1,377
EXPENSE ALLOWANCE	241	550	550
	18,509	18,837	22,479
STATES ATTORNEY			
SALARIES - PERMANENT	522,963	517,469	558,001
SALARIES-OVERTIME	580	2,101	2,101
SALARIES - TEMPORARY	25,412	27,800	0
HEALTH & DENTAL	59,855	53,912	79,482
LIFE & LTD	2,125	3,058	3,100
RETIREMENT	77,459	77,601	79,590
WORKERS COMPENSATION	1,280	1,350	1,000
SOCIAL SECURITY	41,592	41,874	42,848
TELEPHONE	722	2,200	2,200
POSTAGE	1,765	2,300	2,300
CENTRAL DUPLICATING	3,027	3,000	3,150
MILEAGE & CONFERENCE EXPENSE	2,125	2,500	2,500
DATA PROCESSING	0	6,388	6,388
OFFICE SUPPLIES	5,630	4,600	5,000
EXTRADITION COSTS	448	0	450
BOND AND INSURANCE	22	100	100
OTHER EXPENSES	6,973	11,012	10,012
	751,977	757,265	798,222
ELECTIONS			
SALARIES - TEMPORARY	241	500	500
SALARIES - OTHER	15,248	16,000	16,000
EMP SAL & FRINGE	258,006	273,079	273,079
WORKERS COMPENSATION	163	132	97
SOCIAL SECURITY	1,185	1,262	1,262
JUDGES SALARIES & TRAINING	35,100	37,186	37,186
TELEPHONE	414	640	640
POSTAGE	6,396	8,675	10,058
PRINTING AND PUBLICATIONS	8,809	17,000	13,600
CENTRAL DUPLICATING	4,194	4,500	4,500
MILEAGE & CONFERENCE EXPENSE	5,265	8,485	8,485
CONTRACTUAL SERVICES	1,303	4,200	4,200
LEGAL SERVICES	3,000	3,000	3,000
NETWORKING/CONNECTION	306	1,000	1,000
ELECTION SUPPLIES & EXPENSES	1,756	2,000	2,000

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2019**

	ACTUAL FY2017	BUDGET FY2018	BUDGET FY2019
OFFICE SUPPLIES	332	1,000	1,000
OTHER EXPENSES	321	500	500
VOTING SYS SUPPORT & SVCS	70,815	77,005	77,500
	412,853	456,164	454,607
ST DEPT OF ASSESSMENTS			
STATE ASSESSMENT & TAX COST	149,649	153,680	147,329
	149,649	153,680	147,329
TAX OFFICE			
SALARIES - PERMANENT	184,352	186,578	191,874
HEALTH & DENTAL	35,184	38,354	36,152
LIFE & LTD	1,043	1,066	1,083
EMPLOYEE DEVELOPMENT	0	1,000	1,000
RETIREMENT	25,158	26,121	26,862
WORKERS COMPENSATION	421	460	345
SOCIAL SECURITY	13,227	14,273	14,670
TELEPHONE	817	1,050	1,050
POSTAGE	9,807	10,000	10,000
MILEAGE & CONFERENCE EXPENSE	76	200	200
ASSOCIATION DUES	205	205	205
TAX BILLS	6,368	9,400	9,400
DATA PROCESSING	34,725	33,000	33,000
OFFICE SUPPLIES	2,301	2,500	2,500
BOND AND INSURANCE	360	360	360
OTHER EXPENSES	176	65	65
	314,219	324,632	328,766
OFFICE OF FINANCE			
SALARIES - PERMANENT	218,992	212,076	232,062
HEALTH & DENTAL	43,204	41,320	39,118
LIFE & LTD	1,206	1,300	1,366
EMPLOYEE DEVELOPMENT	597	2,000	3,210
RETIREMENT	30,001	29,691	32,489
WORKERS COMPENSATION	508	523	418
SOCIAL SECURITY	15,865	16,224	17,753
TELEPHONE	568	600	1,200
POSTAGE	2,209	2,300	2,300
PAYROLL SERVICES	52,135	49,000	52,500
MILEAGE & CONFERENCE EXPENSE	310	500	600
AUDIT AND FINANCIAL RECORDS	67,000	67,625	67,000
DATA PROCESSING	16,219	16,150	8,000
OFFICE SUPPLIES	301	500	814
OTHER EXPENSES	715	693	1,250
	449,831	440,502	460,080
OFFICE OF LAW			
SALARIES - PERMANENT	95,242	108,926	150,854
SALARIES - TEMPORARY	22,974	29,500	
HEALTH & DENTAL	7,567	8,217	12,037
LIFE & LTD	466	532	821
RETIREMENT	15,186	16,223	22,110
WORKERS COMPENSATION	254	341	272
SOCIAL SECURITY	8,957	10,590	11,540

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2019**

	ACTUAL FY2017	BUDGET FY2018	BUDGET FY2019
TELEPHONE	965	1,200	1,200
POSTAGE	75	100	100
PRINTING AND PUBLICATIONS	2,196	2,200	2,200
CENTRAL DUPLICATING	1,724	1,800	1,800
MILEAGE & CONFERENCE EXPENSE	2,929	3,000	4,000
ASSOCIATION DUES	730	900	900
LEGAL SERVICES	(2,241)	3,000	3,000
OFFICE SUPPLIES	889	1,000	1,000
OTHER EXPENSES	3,781	4,500	4,500
	161,692	192,029	216,334
OFFICE OF HUMAN RESOURCES			
SALARIES - PERMANENT	165,202	195,758	173,799
HEALTH & DENTAL	23,256	36,364	27,526
LIFE & LTD	860	1,096	1,024
EMPLOYEE DEVELOPMENT	6,473	5,000	5,000
RETIREMENT	22,592	27,406	24,332
WORKERS COMPENSATION	343	483	313
UNEMPLOYMENT	15,514	15,000	15,000
ACTUARIAL SERVICES	40,068	40,000	40,000
SOCIAL SECURITY	12,025	14,975	13,296
CRIMINAL BACKGROUND CHECKS	1,712	1,000	1,000
RETIREE EXPENSES	0	700	700
EMPLOYEE TRAINING	1,658	3,500	3,500
DRUG/ALCOHOL TESTING	5,761	5,000	5,000
POST EMP BENEFITS NOT HEALTH	27,808	27,810	27,810
POST EMPLOYEE HEALTH CARE	89,798	87,500	92,000
TELEPHONE	1,235	1,550	2,150
POSTAGE	259	500	500
ADVERTISING	10,665	7,000	7,000
PRINTING AND PUBLICATIONS	0	250	250
CENTRAL DUPLICATING	2,360	1,500	1,500
ID BADGES	110	300	300
MILEAGE & CONFERENCE EXPENSE	1,427	1,500	1,500
ASSOCIATION DUES	458	500	500
LEGAL SERVICES	3,040	5,000	5,000
OFFICE SUPPLIES	1,218	1,500	1,500
OTHER EXPENSES	2,167	2,000	2,000
	436,008	483,192	452,500
PLANNING & CODES ADMINISTRATION			
SALARIES - PERMANENT	490,317	501,724	498,752
HEALTH & DENTAL	88,545	99,528	96,784
UNIFORMS	99	500	500
LIFE & LTD	2,779	3,266	3,293
EMPLOYEE DEVELOPMENT	1,470	1,500	1,500
RETIREMENT	69,656	74,933	75,151
WORKERS COMPENSATION	2,716	2,729	2,167
SOCIAL SECURITY	36,082	38,382	38,155
TELEPHONE	3,151	3,400	3,400
POSTAGE	2,198	3,000	3,000
ADVERTISING	901	750	750

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2019**

	ACTUAL FY2017	BUDGET FY2018	BUDGET FY2019
PRINTING AND PUBLICATIONS	883	1,000	1,000
CENTRAL DUPLICATING	14,153	13,500	13,500
MILEAGE & CONFERENCE EXPENSE	3,824	2,850	2,850
ASSOCIATION DUES	1,816	2,000	2,000
LEGAL SERVICES	39,411	25,000	25,000
AUTO INSURANCE	894	900	1,050
FOREST CONSERVATION	1,230	1,000	1,000
OPERATION OF AUTOS	1,204	1,125	1,125
FUELS	1,927	2,625	2,625
OFFICE SUPPLIES	3,711	4,000	4,000
MAINTENANCE	8,045	11,000	11,000
OTHER EXPENSES	3,299	3,000	3,000
319(H) INCREMENTAL GRT	0	100,000	100,000
	778,314	897,712	891,602
GENERAL SERVICES			
TELEPHONE	73,960	40,000	43,000
POSTAGE	7,244	5,500	4,000
ESNEC ENERGY TRUST	1,476	1,500	2,000
LEGAL SERVICES	0	0	40,000
PROPERTY & CASUALTY INS	47,534	49,500	49,000
LIABILITY INSURANCE	38,365	40,000	46,000
ENVIRONMENTAL INSURANCE	16,501	16,500	16,500
OTHER EXPENSES	0	0	71,143
	185,080	153,000	271,643
HEALTH DEPT. CONTRACTUAL			
SALARIES - CONTRACTUAL	0	15,000	0
WORKERS COMPENSATION	0	37	0
SOCIAL SECURITY	0	1,148	0
	0	16,185	0
TECHNOLOGY			
SALARIES - PERMANENT	166,046	165,991	167,560
SALARIES-OVERTIME	2,549	3,152	3,152
HEALTH & DENTAL	22,677	26,285	27,956
LIFE & LTD	1,045	1,065	1,071
EMPLOYEE DEVELOPMENT	4,801	12,000	12,000
RETIREMENT	25,236	23,239	23,458
WORKERS COMPENSATION	395	417	307
SOCIAL SECURITY	12,812	12,939	13,059
TELEPHONE	2,387	2,400	2,400
POSTAGE	29	50	50
MILEAGE & CONFERENCE EXPENSE	1,696	1,100	1,100
AUTO INSURANCE	447	450	550
REPAIRS	802	500	750
FUELS	902	1,000	1,000
OFFICE SUPPLIES	477	650	650
WIDE AREA NETWORK	23,881	36,000	68,500
MAINTENANCE	46,300	52,000	65,000
HARDWARE	7,522	35,000	53,000
TOOLS AND PARTS	601	1,500	1,500
SOFTWARE	957	1,000	1,000

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2019**

	ACTUAL FY2017	BUDGET FY2018	BUDGET FY2019
LICENSING	33,000	43,000	47,000
OTHER EXPENSES	373	1,500	1,500
	354,937	421,238	492,563
SHERIFF			
SALARIES - PERMANENT	1,418,613	1,565,114	1,649,198
SALARIES-CONTRACTUAL	67,151	68,338	66,498
SALARIES-OVERTIME	45,520	42,024	42,024
REIMBURSABLE OVERTIME	94,550	117,295	117,295
HEALTH & DENTAL	270,775	332,773	273,792
UNIFORMS	30,559	46,242	46,242
LIFE & LTD	4,430	5,258	5,297
EMPLOYEE DEVELOPMENT	13,549	21,820	21,820
RETIREMENT	388,278	555,674	489,302
WORKERS COMPENSATION	63,828	77,498	65,963
SOCIAL SECURITY	120,329	137,147	143,439
TELEPHONE	7,199	7,000	7,300
POSTAGE	1,146	1,300	1,300
CENTRAL DUPLICATING	3,901	3,500	3,500
LEGAL SERVICES	1,273	4,000	4,000
AUTO INSURANCE	39,831	40,978	40,978
INSURANCE K9 & LIABILITY	279	1,400	1,400
K9 TRAINING/SUPPLIES/VET	3,409	4,000	4,000
TECHNICAL SUPPORT	35,884	44,556	43,689
MOBILE DATA COMMUNICATIONS	10,167	12,000	12,000
WEAPON MAINTENANCE	16,516	14,500	16,000
REPAIRS	42,956	54,000	54,000
FUELS	68,831	83,500	83,000
OFFICE SUPPLIES	4,975	5,033	5,500
PUBLIC OUTREACH	0	0	500
NEW EMPLOYEE EXPENSE	7,236	4,000	4,000
NCIC LOGINS	3,773	4,000	4,000
OTHER EXPENSES	5,543	5,500	18,000
	2,770,500	3,258,450	3,224,037
COURTHOUSE SECURITY			
SALARIES - PERMANENT	170,243	171,312	168,949
SALARIES-OVERTIME	7,195	9,455	9,455
SALARY OFFICER	7,613	5,000	5,000
HEALTH & DENTAL	35,184	38,354	31,155
UNIFORMS	806	1,500	900
LIFE & LTD	450	450	450
EMPLOYEE DEVELOPMENT	81	300	300
RETIREMENT	33,072	43,345	53,101
WORKERS COMPENSATION	7,646	8,533	6,859
SOCIAL SECURITY	13,208	14,211	14,030
LIABILITY INSURANCE	0	2,500	2,500
WEAPON MAINTENANCE	328	900	1,100
OTHER EXPENSES	132	400	400
	275,959	296,260	294,199

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2019**

	ACTUAL FY2017	BUDGET FY2018	BUDGET FY2019
SAFE SCHOOL GRANT			
SALARIES - PERMANENT	98,646	94,535	111,287
HEALTH & DENTAL	22,792	16,434	23,410
UNIFORMS	70	1,000	1,000
LIFE & LTD	300	300	300
EMPLOYEE DEVELOPMENT	0	1,000	500
RETIREMENT	29,988	37,521	34,978
WORKERS COMPENSATION	4,361	4,342	4,162
SOCIAL SECURITY	7,216	7,232	8,513
LIABILITY INSURANCE	1,531	1,500	1,600
AUTO INSURANCE	978	1,100	1,100
WEAPON MAINTENANCE	218	600	700
REPAIRS	2,814	3,000	3,200
FUELS	1,740	4,000	2,500
OTHER EXPENSES	0	400	200
	170,654	172,964	193,450
ADULT OFFENDER COM SERV PROG			
SALARIES - TEMPORARY	14,152	28,212	28,212
WORKERS COMPENSATION	522	1,091	893
SOCIAL SECURITY	1,083	2,158	2,158
TELEPHONE	597	650	650
OTHER EXPENSES	25	500	500
	16,379	32,611	32,413
SRO FULL TIME			
SALARIES - PERMANENT	57,318	57,680	62,010
HEALTH & DENTAL	15,226	16,614	15,666
UNIFORMS	0	500	500
LIFE & LTD	150	150	150
EMPLOYEE DEVELOPMENT	307	650	550
RETIREMENT	17,460	22,893	19,490
WORKERS COMPENSATION	2,446	2,649	2,319
SOCIAL SECURITY	3,927	4,413	4,744
LIABILITY INSURANCE	765	750	800
AUTO INSURANCE	489	600	600
WEAPON MAINTENANCE	156	300	400
REPAIRS	1,126	1,500	1,500
FUELS	1,899	2,500	2,500
OTHER EXPENSES	0	250	200
	101,269	111,449	111,429
FIRE COMPANIES			
OTHER EXPENSES	123,615	124,992	141,082
FIRE COMPANIES	1,189,500	1,189,500	1,231,133
AMBULANCE FUNDING	107,713	107,713	107,713
STATE FIRE AID	309,540	309,420	312,660
	1,730,368	1,731,625	1,792,588
JAIL			
SALARIES - PERMANENT	1,732,267	1,642,425	1,677,544
SALARIES-OVERTIME	88,354	52,530	52,530
SALARIES - TEMPORARY	17,122	9,795	9,795
HEALTH & DENTAL	295,819	340,675	317,977

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2019**

	ACTUAL FY2017	BUDGET FY2018	BUDGET FY2019
UNIFORMS	12,904	10,000	10,000
LIFE & LTD	9,983	11,270	11,386
EMPLOYEE DEVELOPMENT	16,685	17,000	17,000
RETIREMENT	218,683	229,940	234,856
WORKERS COMPENSATION	75,787	75,712	62,855
SOCIAL SECURITY	135,365	130,413	133,100
TELEPHONE	6,461	7,000	7,000
POSTAGE	15	50	50
UTILITIES	98,392	110,000	110,000
AUTO INSURANCE	22,899	23,000	25,000
BUILDING MAINTENANCE	196,538	176,000	125,000
SECURITY EQUIPMENT	12,620	15,000	15,000
OPERATION OF AUTOS	5,810	6,500	6,500
FOOD SERVICE	194,660	300,000	270,000
MEDICAL SERVICE	562,353	625,600	680,000
FUELS	6,783	10,000	8,000
OFFICE SUPPLIES	6,314	10,000	10,000
JANITORIAL SUPPLIES	16,614	25,000	20,000
INMATE SUPPLIES	7,108	14,000	12,000
OTHER EXPENSES	3,392	3,000	4,000
	3,742,925	3,844,910	3,819,593
ANIMAL CONTROL			
SALARIES - PERMANENT	0	0	94,501
SALARIES-OVERTIME	0	0	6,000
HEALTH & DENTAL	0	0	15,477
UNIFORMS	0	0	3,500
LIFE & LTD	0	0	762
EMPLOYEE DEVELOPMENT	0	0	5,500
RETIREMENT	0	0	13,230
WORKERS COMPENSATION	0	0	3,183
SOCIAL SECURITY	0	0	7,688
TELEPHONE	0	0	2,100
EQUIPMENT	0	0	2,000
CONTRACTUAL SERVICES	0	0	3,500
LIABILITY INSURANCE	0	0	1,600
AUTO INSURANCE	0	0	1,200
REPAIRS	0	0	7,500
FUELS	0	0	2,500
OTHER EXPENSES	0	0	10,000
	0	0	180,241
EMERG SERV: ADMINISTRATION			
SALARIES - PERMANENT	153,852	149,050	155,406
SALARIES-OVERTIME	0	500	750
SALARIES - TEMPORARY	5,015	5,253	9,984
HEALTH & DENTAL	30,451	33,228	31,331
LIFE & LTD	830	792	813
EMPLOYEE DEVELOPMENT	325	500	500
RETIREMENT	22,430	20,867	21,757
WORKERS COMPENSATION	4,196	4,201	3,509
SOCIAL SECURITY	11,237	11,842	12,710

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2019**

	ACTUAL FY2017	BUDGET FY2018	BUDGET FY2019
TELEPHONE	1,322	1,150	1,150
POSTAGE	386	450	450
UTILITIES	7,092	7,500	7,500
CENTRAL DUPLICATING	3,302	3,000	3,000
BLDG/GROUNDS MAINTENANCE	1,905	3,100	3,100
OFFICE SUPPLIES	874	900	900
OTHER EXPENSES	565	900	900
	243,782	243,233	253,760
EMERG SERV: COMMUNICATIONS			
SALARIES - PERMANENT	489,396	508,672	543,251
SALARIES CERTIFICATIONS	1,024	4,202	4,202
SALARIES-OVERTIME	66,874	85,699	95,381
SALARIES - TEMPORARY	51,456	51,564	64,564
HEALTH & DENTAL	87,724	90,565	77,622
UNIFORMS	3,013	3,000	3,000
LIFE & LTD	3,132	3,702	3,819
EMPLOYEE DEVELOPMENT	1,462	4,400	4,700
RETIREMENT	70,998	74,246	79,305
WORKERS COMPENSATION	1,770	1,657	1,262
SOCIAL SECURITY	48,471	51,374	53,637
TELEPHONE	31,887	31,000	31,000
UTILITIES	8,767	9,000	9,000
CENTRAL DUPLICATING	0	415	450
MILEAGE & CONFERENCE EXPENSE	479	1,200	1,200
CONTRACTUAL SERVICES	1,079	1,000	1,000
LIABILITY INSURANCE	4,524	4,500	4,700
BLDG/GROUNDS MAINTENANCE	623	1,500	1,500
MAINTENANCE CONTRACT	230,805	98,000	182,000
OFFICE SUPPLIES	1,135	1,000	1,000
OTHER EXPENSES	934	1,000	1,000
	1,105,555	1,027,696	1,163,593
EMERG SERV: EMS			
SALARIES - PERMANENT	1,227,786	1,256,182	1,491,330
SALARIES CERTIFICATIONS	10,432	15,563	21,000
SALARIES-OVERTIME	325,952	386,645	442,165
SALARIES - TEMPORARY	246,014	199,600	199,600
SALARIES - OTHER	905	4,500	4,500
HEALTH & DENTAL	215,970	326,542	320,244
UNIFORMS	10,972	11,000	15,350
LIFE & LTD	7,316	9,663	10,659
EMPLOYEE DEVELOPMENT	853	14,000	16,000
RETIREMENT	167,127	193,601	227,352
WORKERS COMPENSATION	65,973	75,509	66,490
SOCIAL SECURITY	136,962	151,962	163,458
TELEPHONE	9,783	9,700	10,960
POSTAGE	16	100	100
EQUIPMENT	0	10,000	59,000
UTILITIES	9,678	13,000	13,000
MILEAGE & CONFERENCE EXPENSE	1,397	1,800	1,800
CONTRACTUAL SERVICES	7,162	7,300	7,300

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2019**

	ACTUAL FY2017	BUDGET FY2018	BUDGET FY2019
AUTO INSURANCE	8,204	7,900	10,676
COMMUNICATIONS	3,628	3,000	3,000
BLDG/GROUNDS MAINTENANCE	7,930	10,000	10,000
EQUIPMENT MAINTENANCE	17,023	20,000	21,000
REPAIRS	35,963	36,000	39,000
FUELS	48,609	43,000	50,000
OFFICE SUPPLIES	1,364	4,200	3,000
SALARY MEDICAL DIRECTOR	39,926	40,000	40,000
EXPENSES MEDICAL DIRECTOR	4,520	5,500	5,500
AED/CPR PROGRAM	5,450	3,500	4,500
NEW EMPLOYEE EXPENSE	35	500	0
OTHER EXPENSES	3,890	4,000	4,000
RENT	3,000	3,000	1,000
	2,623,838	2,867,267	3,261,984
EMERG SERV: PLAN & RISK MGM			
SALARIES - PERMANENT	127,482	90,177	93,676
HEALTH & DENTAL	19,958	16,784	15,969
LIFE & LTD	696	510	522
EMPLOYEE DEVELOPMENT	0	500	500
RETIREMENT	16,812	12,625	13,115
WORKERS COMPENSATION	298	222	169
SOCIAL SECURITY	9,321	6,898	7,166
TELEPHONE	844	975	975
MILEAGE & CONFERENCE EXPENSE	813	600	1,000
SAFETY TRAINING	857	1,500	1,500
OFFICE SUPPLIES	351	200	200
OTHER EXPENSES	102	200	200
	177,535	131,191	134,992
HUMANE SOCIETY			
SALARIES - PERMANENT	0	119,565	0
HEALTH & DENTAL	0	24,651	0
LIFE & LTD	0	845	0
RETIREMENT	0	16,739	0
WORKERS COMPENSATION	0	2,538	0
SOCIAL SECURITY	0	9,146	0
HUMANE SOCIETY	291,000	191,601	249,489
HUMANE SOC/ANIMAL CONTROL	3,554	0	0
	294,554	365,085	249,489
LIQUOR LICENSING			
SALARIES - PERMANENT	43,866	63,120	64,771
WORKERS COMPENSATION	494	614	495
SOCIAL SECURITY	3,356	4,829	4,955
POSTAGE	69	300	300
ADVERTISING	141	175	175
PRINTING AND PUBLICATIONS	200	200	200
MILEAGE & CONFERENCE EXPENSE	595	1,000	1,000
OFFICE SUPPLIES	147	500	500
OTHER EXPENSES	183	200	200
	49,050	70,938	72,596

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2019**

	ACTUAL FY2017	BUDGET FY2018	BUDGET FY2019
PW: GENERAL ADMINISTRATION			
SALARIES - PERMANENT	189,919	204,087	211,442
SALARIES-OVERTIME	1,324	2,101	2,101
HEALTH & DENTAL	21,568	43,480	43,896
UNIFORMS	346	500	500
LIFE & LTD	1,170	1,281	1,298
EMPLOYEE DEVELOPMENT	25	1,500	1,500
RETIREMENT	25,914	28,572	29,602
WORKERS COMPENSATION	4,582	4,987	4,173
SOCIAL SECURITY	14,187	15,773	16,336
TELEPHONE	1,958	2,000	2,500
POSTAGE	293	500	500
CENTRAL DUPLICATING	3,309	3,500	3,500
MILEAGE & CONFERENCE EXPENSE	539	500	500
AUTO INSURANCE	447	500	510
OPERATION OF AUTOS	114	500	400
COMMUNICATIONS	0	400	0
FUELS	408	1,000	750
OFFICE SUPPLIES	2,400	2,000	2,000
OTHER EXPENSES	222	1,000	940
	268,724	314,181	322,448
CENTRAL SHOP			
SALARIES - PERMANENT	246,821	247,523	249,005
SALARIES-OVERTIME	3,529	2,627	2,627
HEALTH & DENTAL	70,368	76,708	72,304
UNIFORMS	7,417	7,000	7,600
LIFE & LTD	1,690	1,717	1,722
RETIREMENT	33,528	34,653	34,861
WORKERS COMPENSATION	9,097	9,672	7,698
SOCIAL SECURITY	17,279	19,136	19,250
TELEPHONE	291	550	350
CONTRACTUAL SERVICES	123	0	0
AUTO INSURANCE	2,310	2,700	1,800
PARTS	94,661	80,000	80,000
REPAIRS	37,399	30,000	60,000
PARTS - ROADS	113,468	120,000	120,000
FUELS	3,423	5,000	4,000
LUBRICANTS	13,388	12,000	14,000
OFFICE SUPPLIES	514	1,000	1,000
TOOLS	4,424	5,000	5,000
JANITORIAL SUPPLIES	2,146	2,000	3,000
OTHER EXPENSES	338	1,000	1,000
	662,215	658,286	685,217
PW: SOLID WASTE DISPOSAL			
SALARIES - PERMANENT	39,698	39,711	42,087
SALARIES-OVERTIME	554	4,202	4,202
HEALTH & DENTAL	15,226	16,614	15,666
UNIFORMS	145	150	150
LIFE & LTD	277	281	289
RETIREMENT	5,376	5,560	5,892

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2019**

	ACTUAL FY2017	BUDGET FY2018	BUDGET FY2019
WORKERS COMPENSATION	1,465	1,698	1,466
SOCIAL SECURITY	2,690	3,359	3,541
TELEPHONE	0	500	0
UTILITIES	6,533	3,500	6,600
CONTRACTUAL SERVICES	73,014	64,000	75,000
REGIONAL LANDFILL USE	69,253	64,000	70,000
AUTO INSURANCE	762	800	875
REPAIRS	3,020	10,000	10,000
FUELS	4,569	5,000	5,000
SUPPLIES AND MATERIALS	65	1,000	500
OTHER EXPENSES	199	400	400
RENT	3,500	3,500	3,500
	226,344	224,275	245,168
PW: JOHNSONGRASS			
SALARIES - PERMANENT	44,969	45,194	28,621
SALARIES - OVERTIME	299	0	0
HEALTH & DENTAL	12,392	13,523	12,742
UNIFORMS	166	100	100
LIFE & LTD	294	299	307
EMPLOYEE DEVELOPMENT	30	275	210
RETIREMENT	6,120	6,327	6,678
WORKERS COMPENSATION	1,638	1,748	906
SOCIAL SECURITY	3,118	3,457	2,190
TELEPHONE	576	600	700
AUTO INSURANCE	662	675	720
PARTS	745	500	750
CHEMICALS	4,943	3,580	4,000
REPAIRS	1,284	2,000	2,000
FUELS	1,907	2,500	2,500
OFFICE SUPPLIES	33	50	50
OTHER EXPENSES	49	120	120
	79,225	80,948	62,594
PW: MOSQUITO CONTROL			
SALARIES - PERMANENT	34,597	34,842	19,081
SALARIES-OVERTIME	493	840	840
SALARIES - TEMPORARY	1,047	0	6,000
HEALTH & DENTAL	613	2,451	0
UNIFORMS	248	400	400
LIFE & LTD	236	265	0
EMPLOYEE DEVELOPMENT	0	200	200
RETIREMENT	4,590	4,878	0
WORKERS COMPENSATION	1,249	1,380	821
SOCIAL SECURITY	2,769	2,730	1,983
TELEPHONE	509	600	300
POSTAGE	82	150	100
AUTO INSURANCE	510	600	600
CHEMICALS	425	0	0
REPAIRS	1,418	3,025	3,000
FUELS	2,374	3,000	3,200
OFFICE SUPPLIES	74	200	200

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2019**

	ACTUAL FY2017	BUDGET FY2018	BUDGET FY2019
STATE EXPENSES	5,645	5,000	7,000
OTHER EXPENSES	471	200	200
	57,348	60,761	43,925
PW: ROADS			
SALARIES - PERMANENT	741,096	806,759	832,233
SALARIES-OVERTIME	18,729	12,607	12,607
HEALTH & DENTAL	198,134	227,998	215,119
UNIFORMS	5,528	5,500	5,600
LIFE & LTD	5,092	5,962	6,045
EMPLOYEE DEVELOPMENT	854	3,000	2,000
RETIREMENT	101,443	112,946	116,513
WORKERS COMPENSATION	27,499	31,682	26,753
SOCIAL SECURITY	54,287	62,682	64,630
TELEPHONE	1,616	3,300	3,000
MILEAGE & CONFERENCE EXPENSE	696	1,000	1,000
CONTRACTUAL SERVICES	9,494	18,000	18,000
AUTO INSURANCE	12,281	13,000	14,000
FUELS	75,342	100,000	90,000
PIPE	12,088	20,000	18,000
ROAD MATERIALS	31,207	27,800	28,000
GRAVEL	13,895	30,000	30,000
SIGN MATERIALS	24,496	20,000	20,000
OTHER CONSTRUCTION MATERIALS	29,519	30,000	30,000
LINE STRIPING	21,137	30,000	30,000
EQUIPMENT	0	1,000	1,000
OTHER EXPENSES	6,975	8,000	5,000
EMERGENCY OPERATIONS	644	30,000	30,000
	1,392,050	1,601,236	1,599,500
PW: COUNTY BUILDINGS			
SALARIES - PERMANENT	130,553	136,198	168,027
SALARIES-OVERTIME	986	1,051	1,051
HEALTH & DENTAL	35,317	33,047	38,603
UNIFORMS	795	800	800
LIFE & LTD	674	900	1,151
EMPLOYEE DEVELOPMENT	0	1,200	1,200
RETIREMENT	18,021	19,068	23,524
WORKERS COMPENSATION	4,928	5,307	5,354
SOCIAL SECURITY	9,518	10,500	12,934
TELEPHONE	2,782	2,500	3,000
UTILITIES	165,786	160,000	165,000
CONTRACTUAL SERVICES	110,142	115,000	130,000
AUTO INSURANCE	1,584	1,500	2,025
REPAIRS & MAINTENANCE	101,705	100,000	110,000
REPAIRS	4,430	2,000	2,000
FUELS	3,866	3,000	4,000
TOOLS	3,216	4,000	3,000
CARE TEAM EXPENSES	0	0	500
OTHER EXPENSES	3,275	2,000	2,000
	597,578	598,071	674,169

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2019**

	ACTUAL FY2017	BUDGET FY2018	BUDGET FY2019
HEALTH			
SALARY OFFICER	17,096	0	15,000
WORKERS COMPENSATION	39	0	27
SOCIAL SECURITY	1,308	0	1,148
CAROLINE MENTAL HEALTH	45,000	45,000	45,900
HEALTH DEPARTMENT	377,903	377,903	385,461
EASTERN SHORE AREA HEALTH EDUCATION CNT	0	0	2,500
CAROLINE CENTER	26,845	26,845	26,845
	468,191	449,748	476,881
SOCIAL SERVICES			
UPPER SHORE AGING	108,728	110,228	110,228
DELMARVA COMM. SERVICES INC	90,000	85,000	85,000
CAROLINE HOSPICE FOUNDATION	2,500	5,000	6,000
ST. MARTIN MINISTRIES	5,000	5,000	7,500
HUMAN SERVICE COUNCIL	7,000	7,000	10,000
MID SHORE FAMILY VIOLENCE	5,425	5,000	5,000
	218,653	217,228	223,728
EDUCATION			
CHESAPEAKE COLLEGE	1,378,358	1,387,492	1,427,491
BOARD OF EDUCATION	12,637,132	12,858,628	13,089,990
BD OF ED TEACHERS PENSION	1,346,097	1,346,097	1,346,097
CHESAP DORCHESTER BOND INT	3,008	9,061	2,292
CHESAP DORCHESTER BOND PRINC	8,605	2,662	9,517
CHESAP LRC BOND PRINC	33,328	33,328	38,089
CHESAP LRC BOND INT	5,938	4,552	3,168
CHESAPEAKE ALLIED HLTH PRINC	54,989	57,365	59,741
CHESAPEAKE ALLIED HLTH INT	53,091	50,892	48,598
CHESAPEAKE ALLIED HLTH & ATHL FF&E	51,063	0	0
CHESAPEAKE COLLEGE REPAIRS	71,286	79,989	88,670
	15,642,895	15,830,066	16,113,653
RECREATION			
SALARIES - PERMANENT	361,431	383,673	397,872
SALARIES-OVERTIME	2,959	3,193	3,193
SALARIES - TEMPORARY	66,625	70,298	55,207
HEALTH & DENTAL	84,850	92,497	87,265
UNIFORMS	750	500	600
LIFE & LTD	2,178	2,316	2,371
EMPLOYEE DEVELOPMENT	2,197	2,500	3,500
RETIREMENT	56,932	53,714	55,702
WORKERS COMPENSATION	12,664	13,232	10,591
SOCIAL SECURITY	30,805	34,973	34,905
CRIMINAL BACKGROUND CHECKS	971	333	1,000
TELEPHONE	1,358	1,300	1,300
POSTAGE	1,171	1,400	1,200
PRINTING AND PUBLICATIONS	1,180	1,900	1,900
CENTRAL DUPLICATING	6,378	6,500	6,500
MILEAGE & CONFERENCE EXPENSE	5,005	4,700	5,000

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2019**

	ACTUAL FY2017	BUDGET FY2018	BUDGET FY2019
ASSOCIATION DUES	1,954	2,000	2,000
CONTRACTUAL SERVICES	3,990	4,000	4,000
OFFICE SUPPLIES	3,553	3,500	3,500
OTHER EXPENSES	9,245	10,000	10,000
	656,195	692,529	687,606
PARKS			
SALARIES - PERMANENT	93,070	93,241	96,274
SALARIES-OVERTIME	2,933	6,852	6,852
SALARIES - TEMPORARY	18,717	19,437	19,437
HEALTH & DENTAL	22,792	24,831	23,410
UNIFORMS	512	300	500
LIFE & LTD	598	608	616
EMPLOYEE DEVELOPMENT	111	1,000	2,500
RETIREMENT	12,624	13,054	13,478
WORKERS COMPENSATION	4,112	4,622	3,881
SOCIAL SECURITY	8,196	9,144	9,376
TELEPHONE	1,074	1,195	1,195
UTILITIES	37,680	33,000	38,000
CONTRACTUAL SERVICES	39,958	36,500	22,000
MOWING SERVICE	0	0	20,000
AUTO INSURANCE	2,138	2,369	2,369
REPAIRS & MAINTENANCE	0	0	15,526
LAWN CARE	2,828	3,000	9,000
REPAIRS	5,574	5,000	5,000
FUELS	7,780	7,000	7,000
OTHER EXPENSES	14,922	13,000	3,975
	275,619	274,153	300,389
ARTS			
CAROLINE ARTS COUNCIL	5,000	5,000	5,000
	5,000	5,000	5,000
LIBRARY			
LIBRARY	1,144,435	1,171,653	1,207,728
IMAGINATION LIBRARY	3,000	4,500	6,000
	1,147,435	1,176,153	1,213,728
EXTENSION SERVICE			
OPERATING APPROPRIATION	32,386	31,100	32,100
EXTENSION SERVICE	104,028	108,004	109,868
	136,414	139,104	141,968
HOUSING SERVICES			
INTERFAITH HOUSING	6,000	6,000	6,000
	6,000	6,000	6,000
ECONOMIC DEVELOP CORPORATION			
MID SHORE REGIONAL COUNCIL	15,000	15,000	15,000
CAROLINE COUNTY CHAMBER OF COMMERCE	2,500	3,000	3,000
TOURISM	199,217	87,842	87,842
SMALL BUSINESS DEVELOPMENT CENTER	2,250	3,000	3,000
	218,967	108,842	108,842

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2019**

	ACTUAL FY2017	BUDGET FY2018	BUDGET FY2019
DEBT SERVICE			
BOND ADMIN COSTS	3,075	3,075	3,075
2006 PUB IMP BOND PRINC	885,000	920,000	955,000
2006 PUBLIC IMP BOND INT	209,925	174,975	139,819
2008 PUBLIC IMP BOND PRINC	250,000	260,000	275,000
2008 PUBLIC IMP BOND INT	149,180	140,430	131,070
2009 REFUNDING BOND PRINC	475,000	460,000	385,000
2009 REFUNDING BOND INT	155,319	141,069	122,669
2009 PUBLIC IMP BOND PRINC	280,000	310,000	340,000
2009 PUBLIC IMP BOND INT	247,843	231,584	222,497
JONESTOWN BOND PRINCIPAL	1,506	1,542	0
JONESTOWN BOND INTEREST	2,182	2,146	0
2014 PUBLIC IMP BOND PRINC	280,000	285,000	295,000
2014 PUBLIC IMP BOND INTEREST	207,844	199,444	190,894
2016 700MHZ RADIO SYS PRIN	328,059	338,622	349,526
2016 700MHZ RADIO SYS INT	122,333	111,769	100,866
	3,597,265	3,579,656	3,510,416
INTERGOVERNMENTAL			
IN LIEU OF BANKSTOCK	3,090	3,100	3,100
TOWN PLANNING GRANTS	12,500	12,500	12,500
	15,590	15,600	15,600
CONTINGENCY			
CONTINGENCY CAPITAL	75,949	0	0
CONTINGENCY OPERATIONS	243,507	369,128	471,727
	319,456	369,128	471,727
TRANSFERS OUT			
4 H & YOUTH FUND	2,868	23,879	34,579
POSTEMPLOYMENT BENEFIT FUND	260,827	0	0
TRANSFER TO CAPITAL	2,468,028	500,000	500,000
TRANSFER CAPITAL RESERVE	0	0	500,000
TRANS JONESTOWN WATER SYSTEM	0	11,750	4,410
	2,731,723	535,629	1,038,989
EXPENSES Total	47,072,767	46,639,301	48,452,712

CAPITAL BUDGET,
CAPITAL RESERVE FUND
AND
CAPITAL IMPROVEMENT
PROGRAM

Fiscal Year 2019

**COMMISSIONERS OF CAROLINE COUNTY
CAPITAL IMPROVEMENT AND CAPITAL RESERVE BUDGET
FISCAL YEAR 2019**

Capital & Capital Reserve

REVENUES

TRANSFER TAX		
	TRANSFER TAX	912,176
		912,176
FEDERAL GRANTS		
	OTHER FEDERAL GRANTS	162,887
	FEDERAL AID ROADS	1,138,504
		1,301,391
STATE GRANTS		
	STATE ROAD CONSTRUCTION AID	124,036
	WATERWAY IMPROVEMENTS	313,827
	EMERGENCY NUMBERS GRANTS	140,000
	PROGRAM OPEN SPACE GRANTS	766,971
	OTHER GRANTS&CONTRIBUTIONS	550,000
		1,894,834
MISCELLANEOUS REVENUES		
	PARKS & RECREATION REIM CAPITAL	11,500
	FOUNDATION FUNDING	23,500
		35,000
TRANSFERS IN		
	TRANSFER IN	2,266,000
	TRANSFER FR RECREATION PROGRAMS	85,000
		2,351,000
OTHER FINANCING SOURCES		
	PRIOR YEAR CAPITAL ALLOCATION	1,372,498
	PRIOR YR CAPITAL RESERVE	607,275
	BOND PROCEEDS	5,500,000
		7,479,773
REVENUES Total		13,974,174

**COMMISSIONERS OF CAROLINE COUNTY
CAPITAL IMPROVEMENT AND CAPITAL RESERVE BUDGET
FISCAL YEAR 2019**

EXPENSES

COUNTY COMMISSIONERS

ADMINISTRATION CAPITAL	10,000
	10,000
TECHNOLOGY	
CAPITAL TECHNOLOGY CA	102,000
	102,000
OFFICE OF FINANCE	
FINANCE SOFTWARE	6,000
	6,000
PLANNING & CODES ADMINISTRAT	
CAP PLANNING & CODES CA	273,000
	273,000
SHERIFF	
CAPITAL SHERIFF CA	218,603
	218,603
JAIL	
SEWER FEDERAL AWARD	162,887
CAPITAL CORRECTIONS CA	453,755
	616,642
EMERGENCY MANAGEMENT GRANTS	
800MGZ LOGGING RECORDER	140,000
911 PHONE SYSTEM	550,000
CAPITAL EQUIPMENT	762,367
CAP STATION REFRESH	60,000
CAD/RMS SYSTEM	124,040
	1,636,407
PUBLIC WORKS	
STATE AID ROAD PROJECTS CA	124,036
BRIDGE REPLACE FED AID CA	1,138,504
ROADS MAINTENANCE CA	349,733
CAP PW EQUIPMENT CA	533,000
CAP BUILDINGS	43,000
CAP:COURTHOUSE RENOV	33,000
CAP PARKING LOTS	90,000
CAPITAL RES BRIDGES & ROADS	1,519,451
	3,830,724
PW: COUNTY BUILDINGS	
CAP BUILDINGS	350,000
BOND SHERIFF BUILDING	4,500,000
	4,850,000
EDUCATION	
BOE CAPITAL ALLOCATION	120,000
BOND GREENSBORO ELEMENTARY	1,000,000
	1,120,000

**COMMISSIONERS OF CAROLINE COUNTY
CAPITAL IMPROVEMENT AND CAPITAL RESERVE BUDGET
FISCAL YEAR 2019**

RECREATION

CAP TEMPLEVILLE PARK	15,000
SO. COUNTY REG. PK	145,062
CHAMBERS PARK	18,000
COL. RICHARDSON SCHOOL	9,000
GREENSBORO BOAT RAMP	6,400
CHOPTANK MARINA	195,000
RIDGELY ATHLETIC FIELD	55,197
CHOPTANK NATURE PARK	92,000
NORTH COUNTY PARK	240,000
LAND PRESERV & REC MASTER PL	37,000
GANEYS WHARF CA	40,000
GOLDSBORO PARK	188,186
MARYDEL COMMUNITY PARK	51,226
CO MAINT BOAT RAMP FACILITIE	78,827
REC PARKS REIMB OTHER SOURCE	6,400
CAPITAL ALLOC REC& PARKS	85,000

1,262,298

EXTENSION SERVICE

FOUNDATION FUNDING CA	23,500
CAPITAL 4 H PARK CA	25,000

48,500

EXPENSES Total

13,974,174

**Caroline County
Capital Improvement Program
FY 2019**

<i>Department Name</i>			FY	FY	FY	FY	FY	FY
	Total	Prior Year	2019	2020	2021	2022	2023	2024
Technology	681,000	124,000	102,000	45,000	60,000	255,000	95,000	0
Circuit Court	250,000	0	0	250,000	0	0	0	0
Planning & Codes Administration	549,000	250,000	273,000	26,000	0	0	0	0
Sheriffs Department	1,319,231	273,743	218,603	165,377	165,377	165,377	165,377	165,377
Corrections	1,163,642	245,000	608,642	285,000	0	0	0	25,000
Department of Emergency Services	4,662,707	848,800	1,636,407	661,500	286,500	306,500	636,500	286,500
Humane Society	100,000	0	0	0	100,000	0	0	0
Public Works	27,025,556	3,163,332	3,830,724	5,447,000	4,174,000	2,241,000	4,115,000	4,054,500
Infrastructure/Comm Development	18,050,000	400,000	4,850,000	800,000	12,000,000	0	0	0
Board of Education	47,585,000	500,000	1,120,000	1,300,000	15,336,000	5,456,000	9,868,000	14,005,000
Recreation and Parks	6,147,849	799,551	1,262,298	1,041,900	681,400	549,900	1,786,400	26,400
Library	159,381	0	0	45,000	99,381	15,000	0	0
Arts Council	18,000	0	0	18,000	0	0	0	0
4-H Park	94,300	12,000	48,500	19,000	14,800	0	0	0
Long Marsh	559,625	0	0	111,925	111,925	111,925	111,925	111,925
Admin/Finance/Tax	1,230,746	69,536	16,000	1,145,210	0	0	0	0
Animal Control	53,000	0	8,000	45,000	0	0	0	0
Totals	109,649,037	6,685,962	13,974,174	11,405,912	33,029,383	9,100,702	16,778,202	18,674,702
<i>Sources of Funding</i>								
General Fund	18,543,686	0	500,000	5,287,976	3,375,912	2,975,266	3,434,266	2,970,266
Capital Reserve	912,176	0	912,176	0	0	0	0	0
Program Open Space	3,697,854	409,383	766,971	649,500	449,500	441,500	956,000	25,000
Waterway Improvement	1,379,283	215,456	313,827	250,000	175,000	50,000	375,000	0
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	562,465	562,465	0	0	0	0	0	0
Bonds -Future	59,415,000	0	5,500,000	3,250,000	21,336,000	5,456,000	9,868,000	14,005,000
Grants, MD Bond	0	0	0	0	0	0	0	0
Federal Bridge Aid	7,807,039	748,535	1,138,504	1,440,000	1,440,000	0	1,520,000	1,520,000
State Highway Aid	868,252	124,036	124,036	124,036	124,036	124,036	124,036	124,036
Grants-Federal	162,887	0	162,887	0	0	0	0	0
Grants-State	7,219,535	145,000	690,000	305,000	6,074,535	5,000	0	0
General Fund PY	2,571,446	1,198,948	1,372,498	0	0	0	0	0
Capital Reserve PY	2,030,014	1,422,739	607,275	0	0	0	0	0
Fund Balance	3,266,000	1,500,000	1,766,000					
Miscellaneous	1,213,400	359,400	120,000	99,400	54,400	48,900	500,900	30,400
Totals	109,649,037	6,685,962	13,974,174	11,405,912	33,029,383	9,100,702	16,778,202	18,674,702

COMMISSIONERS OF CAROLINE COUNTY
Capital Improvement Budget
Fiscal Year 2019

Department	Total	General Fund		Capital Reserve		Bond		Shore Health	Various
	Amount	2019& FB	Prior Years	FY 2019	Prior Years	Projected	2014 Bond	Transport Gr	Sources
Office of Technology									
911 Server Replacement	15,000	15,000							0
Server Replacement	45,000	45,000							0
Next Generation Anti Virus	12,000	12,000							0
Jail Video Servers (2)	30,000	30,000							0
Department Totals	102,000	102,000	0	0	0	0	0	0	0
Corrections									
Pre Sewer Treatment	372,775	134,888	75,000						162,887
Jail Software	148,867		148,867						0
Walk In Freezer	55,000	55,000							0
Upgrade HVAC Control	32,000	32,000							0
Department Totals	608,642	221,888	223,867	0	0	0	0	0	162,887
Planning & Codes									
Software	250,000		250,000						0
2018 Ford Crew Cab 4WD V6	23,000	23,000							0
Department Totals	273,000	23,000	250,000	0	0	0	0	0	0
Sheriff									
Ford Explorer Patrol	69,047	69,047							0
Ford Explorer Patrol	57,047	57,047							0
Ford Explorer Patrol	57,047	57,047							0
Ford Explorer Unmarked	35,462	35,462							0
Department Totals	218,603	218,603	0	0	0	0	0	0	0
Animal Control									
Office Trailer	8,000	8,000							0
Department Totals	8,000	8,000	0	0	0	0	0	0	0
Department of Emergency Services									
Director Replacement Vehicle	4,591		4,591						0
Special SUVs 4WD Vehicle-Durango	35,000	35,000							0
Refresh Transmitters Site	16,000		16,000						0
EMS Station Refresh-Greensboro	60,000	60,000							0
Cad Server Replacement	15,000		15,000						0
Ambulance w/o Chassis	205,888	205,888							0
Ambulance w/o Chassis	205,888	205,888							0
911 Phone System	550,000								550,000
Cad/RMN	124,040		124,040						0
Siren Activation System	250,000		250,000						0
Logging Recorder	170,000	30,000							140,000
Department Totals	1,636,407	536,776	409,631	0	0	0	0	0	690,000
Public Works									
Resurfacing & Infrastructure	982,564			700,000	158,528				124,036
Hot Mix Overlay River/Central	461,909	349,733		112,178					0
38,000 Dump Truck w/Equip	145,000	145,000							0
GMC 1500 4X4 Crew Cab	38,000	38,000							0
Feng ME Tire Roller	140,000	140,000							0
Backhoe	120,000	120,000							0
Mini Excavator and Trailer	90,000	90,000							0
Bridge Replacement	1,687,251			100,000	448,747				1,138,504
Parking Lots	90,000		90,000						0
Courthouse Renovation	33,000		33,000						0
HVAC Mini Splits	23,000	23,000							0
Haps Kitchen	20,000	20,000							0
Department Totals	3,830,724	925,733	123,000	912,178	607,275	0	0	0	1,262,540
Infrastructure									
Engineering Sheriff Building	4,850,000		350,000			4,500,000			0
Department Totals	4,850,000	0	350,000	0	0	4,500,000	0	0	0
Board of Education									
LMS Roof Repair	120,000	120,000							0
Greensboro Elementary School	1,000,000					1,000,000			0
Department Totals	1,120,000	120,000	0	0	0	1,000,000	0	0	0
Recreation and Parks									
Chambers Park	20,000	2,000							18,000
Choptank Manna	195,000								195,000
Choptank Nature Park	100,000	7,000	1,000						92,000
Col Richardson School Campus Trail	10,000	1,000							9,000
Dayspring Neighborhood Park	2,000		2,000						0
Daniel Crouse	6,400								6,400
Ganey's Wharf	40,000								40,000
General Fretterd Community Ctr	10,000	10,000							0
Goldsboro Community park	190,186		2,000						188,186
Greensboro Boat Ramp	6,400								6,400
Land Preservation	37,000								37,000
Manydel Community Park	51,228								51,228
North County Park	250,000	10,000							240,000
Ridgely Athletic Park	55,197								55,197
South County Regional Park	145,062								145,062
Templeville Park	20,000		5,000						15,000
One Ton Crew Cab Pickup	45,000	45,000							0
WW Fund County Maint Boat Ramps	78,827								78,827
Department Totals	1,262,298	75,000	10,000	0	0	0	0	0	1,177,298
Finance Tax Commissioners									
Digital Recording System	10,000	10,000							0
New Finance Software	6,000		6,000						0
Department Totals	16,000	10,000	6,000	0	0	0	0	0	0
4H									
Hall Updates	23,500								23,500
Tractor	25,000	25,000		0	0	0	0		0
Department Totals	48,500	25,000	0	0	0	0	0	0	23,500
Total Projects: Expenditures & Revenue Sources									
	13,974,174	2,266,000	1,372,498	912,176	607,275	5,500,000	0	0	3,316,228

ENTERPRISE FUNDS

Fiscal Year 2019

**COMMISSIONERS OF CAROLINE COUNTY
ENTERPRISE FUNDS
FISCAL YEAR 2019**

Enterprise Funds account for operations that are financed and operated in a manner similar to private business enterprises. The intent 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, expense incurred, and the net income to determine what purpose revenue generated is used for.

Recreation Programs

Prior Year Estimated Fund Balance 350,000

REVENUES

GRANTS - STATE GOVERNMENT

ELEMENTARY EXP YEAR 4	106,645
HSC PUBLIC SCHOOLS OPP. GRANT	150,671
GRANT HSC AFTERSCHOOL	277,528
SANITARY GRANT	3,400
LAND PRESERVATION PLAN GRANT	25,000

563,244

OTHER GRANTS

GES JUDY CENTER	15,170
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15,170

CHARGES FOR SERVICES

AMUSEMENT PARK TICKETS	18,500
BOAT RAMP	18,500
ADULT PROGRAMS	17,150
GANEYS WHARF RESIDENCE	11,040
YOUTH PROGRAMS	46,400
SC YOUTH BASKETBALL	6,500
YOUTH SPORTS	38,600
SPECIAL EVENTS	21,216
ADMINISTRATION	8,650
MARINA	29,300
SCHOLARSHIP FUND	5,000
NORTH COUNTY PARK	27,280
RENT LAND	4,400

252,536

REVENUES Total 830,950

EXPENSES

RECREATION

NORTH COUNTY PARK	23,000
SO COUNTY LAND RENT EXP	4,000
AMUSEMENT PARK TICKETS	17,000
BOAT RAMP	10,000
GANEYS WHARF RESIDENCE	1,000
FEES CREDIT CARD	8,500

63,500

ADMINISTRATION

SALARIES - TEMPORARY	7,500
HEALTH & DENTAL	2,582

**COMMISSIONERS OF CAROLINE COUNTY
ENTERPRISE FUNDS
FISCAL YEAR 2019**

	WORKERS COMPENSATION	14
	SOCIAL SECURITY	574
	TELEPHONE	1,885
	CONTRACTUAL SERVICES	11,645
	ADMINISTRATION	1,470
		25,670
MARINA		
	SALARIES - TEMPORARY	6,000
	WORKERS COMPENSATION	190
	SOCIAL SECURITY	459
	UTILITIES	4,500
	CONTRACTUAL SERVICES	6,000
	OTHER EXPENSES	2,000
		19,149
SPECIAL EVENTS		
	SALARIES - TEMPORARY	2,000
	WORKERS COMPENSATION	63
	SOCIAL SECURITY	153
	SPECIAL EVENTS	19,000
		21,216
TRANSFERS OUT		
	TRANSFERS OUT	2,500
	TRANSFER TO CAPITAL	85,000
		87,500
ADULT PROGRAMS		
	SALARIES - TEMPORARY	5,860
	WORKERS COMPENSATION	180
	SOCIAL SECURITY	448
	ADULT PROGRAM EXPENSES	4,700
		11,188
YOUTH PROGRAMS		
	SALARIES - TEMPORARY	11,167
	WORKERS COMPENSATION	354
	SOCIAL SECURITY	854
	YOUTH EXPENSES	12,000
		24,375
YOUTH SPORTS		
	SALARIES - TEMPORARY	18,250
	WORKERS COMPENSATION	578
	SOCIAL SECURITY	1,396
	YOUTH EXPENSES	9,000
		29,224
SOUTH COUNTY BASKETBALL PROG		
	SALARIES - TEMPORARY	2,500
	WORKERS COMPENSATION	79
	SOCIAL SECURITY	192
	CRIMINAL BACKGROUND CHECKS	55
	OTHER EXPENSES	3,000
		5,826

**COMMISSIONERS OF CAROLINE COUNTY
ENTERPRISE FUNDS
FISCAL YEAR 2019**

HSC PROGRAM (AFTER SCHOOL)

SALARIES - TEMPORARY	185,970
EMPLOYEE DEVELOPMENT	3,522
WORKERS COMPENSATION	5,889
SOCIAL SECURITY	14,227
CRIMINAL BACKGROUND CHECKS	750
TELEPHONE	1,020
POSTAGE	750
ADVERTISING	473
CONTRACTUAL SERVICES	13,560
TRAVEL	42,000
FIELD TRIP BUSES	2,250
OTHER EXPENSES	7,117
	277,528

GES JUDY CENTER

SALARIES - TEMPORARY	9,628
WORKERS COMPENSATION	305
SOCIAL SECURITY	737
TRAVEL	4,500
	15,170

ELEMENTARY EXP. YEAR 4

SALARIES - TEMPORARY	77,383
HEALTH & DENTAL	1,000
WORKERS COMPENSATION	2,450
SOCIAL SECURITY	5,920
CRIMINAL BACKGROUND CHECKS	238
POSTAGE	312
ADVERTISING	1,060
PRINTING AND PUBLICATIONS	257
MILEAGE & CONFERENCE EXPENSE	168
CONTRACTUAL SERVICES	12,580
TRAVEL	1,060
OTHER EXPENSES	2,670
GRANT TRANSFER	1,547
	106,645

LAND PRESERVATION PLAN

SALARIES - TEMPORARY	3,500
WORKERS COMPENSATION	263
SOCIAL SECURITY	123
CONTRACTUAL SERVICES	1,114
OTHER EXPENSES	20,000
	25,000

PUBLIC SCHOOLS OPP. ENHANCEMENT

SALARIES - TEMPORARY	90,431
HEALTH & DENTAL	4,000
EMPLOYEE DEVELOPMENT	2,010
WORKERS COMPENSATION	2,864
SOCIAL SECURITY	6,918
CRIMINAL BACKGROUND CHECKS	590

**COMMISSIONERS OF CAROLINE COUNTY
ENTERPRISE FUNDS
FISCAL YEAR 2019**

POSTAGE	380
PRINTING AND PUBLICATIONS	325
MILEAGE & CONFERENCE EXPENSE	213
CONTRACTUAL SERVICES	17,870
TRAVEL	19,269
OTHER EXPENSES	4,222
GRANT TRANSFER	1,579

150,671

EXPENSE TOTAL 862,662

ESTIMATED ENDING BALANCE

318,288

**COMMISSIONERS OF CAROLINE COUNTY
ENTERPRISE FUNDS
FISCAL YEAR 2019**

Public Works Fuel System

Prior Year Estimated Fund Balance 325,000

REVENUES

CHARGES FOR SERVICES

GASOLINE SALES 565,000

565,000

REVENUES Total 565,000

EXPENSES

PW: CENTRAL SHOP

FUEL SYSTEM MAINTENANCE 15,000

FUELS 550,000

565,000

EXPENSES Total 565,000

ESTIMATED ENDING BALANCE 325,000

Broadband Supply

Prior Year Estimated Fund Balance 250,000

REVENUES

CHARGES FOR SERVICES

BOE LEASE 305,004

LIBRARY BROADBAND LEASE 23,940

VERIZON WIRELESS LEASE 30,803

359,747

REVENUES Total 359,747

EXPENSES

BROADBAND SUPPLY

SALARIES - PERMANENT 20,709

RETIREMENT 2,899

WORKERS COMPENSATION 38

SOCIAL SECURITY 1,584

HARDWARE 25,800

51,030

EXPENSES Total 51,030

ESTIMATED ENDING BALANCE 558,717

**COMMISSIONERS OF CAROLINE COUNTY
ENTERPRISE FUNDS
FISCAL YEAR 2019**

Basic Life Support

Prior Year Estimated Fund Balance

600,000

REVENUES

CHARGES FOR SERVICES

SUBSCRIPTION PLAN	96,000
BASIC LIFE SERVICES	1,360,000
BLS DIRECT COLLECTIONS	15,000

1,471,000

REVENUES Total 1,471,000

EXPENSES

BASIC LIFE SUPPORT

BLS TRAINING	5,000
POSTAGE	200
COMMUNICATIONS	11,500
EQUIPMENT MAINTENANCE	10,000
BILLING SERVICE BLS	98,000
OFFICE SUPPLIES	400
MEDICAL SUPPLIES	60,000
BLS SUBSCRIPTION MANAGEMENT	17,000
CAPITAL OUTLAY	100,000
EMERG MED SERV FIRE CO	115,000
MEDICAL DIRECTOR SUPPORT	1,500
MARKETING / PUBLIC INFO	3,000
BILL CLERK SALARY TRANSFER	39,000
EMT SALARY TRANSFER	100,000

560,600

TRANSFERS OUT

TRANSFERS OUT 775,000

775,000

EXPENSES Total 1,335,600

ESTIMATED ENDING BALANCE

735,400

SPECIAL REVENUE FUNDS

Fiscal Year 2019

**COMMISSIONERS OF CAROLINE COUNTY
SPECIAL REVENUE FUND BUDGET
FISCAL YEAR 2019**

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

Jonestown Water System

REVENUES

JONESTOWN WATER FEES	16,090
JONESTOWN WATER SYSTEM TRANSFER	4,410
REVENUES Total	20,500

EXPENSES

UTILITIES	6,000
CONTRACTUAL SERVICES	10,000
REPAIRS & MAINTENANCE	2,000
SUPPLIES AND MATERIALS	2,000
OTHER EXPENSES	500
EXPENSES Total	20,500

Caroline Co 4-H & Youth Park

REVENUES

RENTS 4 H BLDG	14,000
RENT LAND	2,400
TRANSFER IN	34,579
REVENUES Total	50,979

EXPENSES

4 H AND YOUTH PARK

SALARIES - TEMPORARY	16,068
WORKERS COMPENSATION	509
SOCIAL SECURITY	1,229
TELEPHONE	598
UTILITIES	17,000
CONTRACTUAL SERVICES	700
TRASH REMOVAL	3,625
REPAIRS & MAINTENANCE	5,000
LAWN CARE	5,500
OTHER EXPENSES	750
EXPENSES Total	50,979

**COMMISSIONERS OF CAROLINE COUNTY
SPECIAL REVENUE FUND BUDGET
FISCAL YEAR 2019**

Special Grant Programs

REVENUES		
	CIRCUIT RIDER GRANT	45,208
	REVENUES Total	45,208
EXPENSES		
	CIRCUIT RIDER GRANT	
	SALARIES - GRANTS	41,926
	WORKERS COMPENSATION	75
	SOCIAL SECURITY	3,207
	EXPENSES Total	45,208

Law Enforcement Grants

REVENUES		
	GRANTS - FEDERAL GOVERNMENT	
	VESTS OMB	3,712
	SCHOOL BUS SAFETY GRANT	3,000
	SOCM GRANT	9,000
	SEX OFFENDER REGISTRATION	10,000
	SHERIFF HIGHWAY SAFETY GRANT	16,500
	BARM VEST REVENUE	3,712
	REVENUES Total	45,924
EXPENSES		
	SCHOOL BUS SAFETY GRANT	
	SALARIES-OVERTIME	2,700
	WORKERS COMPENSATION	100
	SOCIAL SECURITY	200
	3,000	
	SHERIFF HIGHWAY SAFETY GRANT	
	SALARIES-OVERTIME	14,660
	WORKERS COMPENSATION	604
	SOCIAL SECURITY	1,236
	16,500	
	VESTS OMB	
	UNIFORMS	3,712
	3,712	
	SOCM AND SEX REGISTRATION GRANT	
	SALARIES - GRANTS	17,252
	WORKERS COMPENSATION	574
	SOCIAL SECURITY	1,174
	19,000	
	NEW BODY ARMOR	
	OTHER EXPENSES	3,712
	3,712	
	EXPENSES Total	45,924

**COMMISSIONERS OF CAROLINE COUNTY
SPECIAL REVENUE FUND BUDGET
FISCAL YEAR 2019**

Agri Land Preservation

REVENUES

OTHER LOCAL TAXES

EXCISE TAX AGR LAND PRESERVE 17,000

REVENUES Total 17,000

EXPENSES

PLANNING & CODES ADMINISTRATION

MISCELLANEOUS EXPENDITURES 17,000

EXPENSES Total 17,000

Agri Land Fund

REVENUES

STATE SHARED TAXES

OTHER STATE SHARED TAXES 15,000

REVENUES Total 15,000

EXPENSES

PLANNING & CODES ADMINISTRATION

MISCELLANEOUS EXPENDITURES 15,000

EXPENSES Total 15,000

Summerfest

REVENUES

SUMMERFEST REVENUE

CORP SPONSORS 28,000

GRANTS 11,000

BOOTH FEES 9,000

GENERAL REVENUE 1,000

REVENUES Total 49,000

EXPENSES

SUMMERFEST EXPENSES

CONTRACTUAL SERVICES 37,000

OTHER EXPENSES 12,000

EXPENSES Total 49,000

**COMMISSIONERS OF CAROLINE COUNTY
SPECIAL REVENUE FUND BUDGET
FISCAL YEAR 2019**

Commissary

REVENUES

MISCELLANEOUS REVENUES

INMATE FUNDS	75,000
PHONE COMMISSIONS	9,400
COMMISSION SALES	11,000
HOME DETENTION	7,000

REVENUES Total	102,400
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EXPENSES

COMMISSARY

POSTAGE	1,000
PHONE COMMISSARY SALE EXP	30,000
CENTRAL DUPLICATING	4,600
CABLE	2,500
HOME DETENTION	5,500
COMMISSARY SALES	28,000
COMMISSARY SUPPLIES	30,000
OFFICERS	800

EXPENSES Total	102,400
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Law Library

REVENUES

LIBRARY REVENUE

COURT COSTS FEES & FINES	10,000
INTEREST	50

REVENUES Total	10,050
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EXPENSES

LAW LIBRARY

LAW BOOKS	10,000
OTHER EXPENSES	50

EXPENSES Total	10,050
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Critical Area Forestry

REVENUES

FOREST PRESERVATION

FEES IN LIEU CRITICAL AREA	1,000
CRITICAL AREA SURETY FEES	1,000

REVENUES Total	2,000
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EXPENSES

FOREST RESTORATION

CRITICAL AREA FORESTRY EXP	2,000
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EXPENSES Total	2,000
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**COMMISSIONERS OF CAROLINE COUNTY
SPECIAL REVENUE FUND BUDGET
FISCAL YEAR 2019**

Forest Conservation

REVENUES

FOREST CONSERVATION

FEES IN LIEU	1,500
SURETY FEES	1,500

REVENUES Total	3,000
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EXPENSES

FOREST CONSERVATION

PROJECTS	1,500
REFUND SURETY FEES	1,500

EXPENSES Total	3,000
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Emergency Mgm Special Grants

REVENUES

GRANTS - FEDERAL GOVERNMENT

H.S.LAW ENFORCEMENT GRT	21,823
HOMELAND SECURITY	65,087

86,910

GRANTS - STATE GOVERNMENT

EMERGENCY MEDICAL DISPATCH	3,000
EMER NUM SYS	62,500

65,500

REVENUES Total	152,410
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EXPENSES

EMERGENCY MANAGEMENT GRANTS

GIS MAPPING EXPENSE	40,000
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40,000

HOMELAND SECURITY

SALARIES - GRANTS	40,040
EMPLOYEE DEVELOPMENT	750
WORKERS COMPENSATION	72
SOCIAL SECURITY	3,063
OPERATIONAL EXPENSE	750
PRINTING AND PUBLICATIONS	1,000
OTHER EXPENSES	500

46,175

EMERGENCY MEDICAL DISPATCH

EQUIPMENT/SOFTWARE	3,000
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3,000

HOMELAND TRAINING-EXERCISES

MILEAGE & CONFERENCE EXPENSE	500
OTHER EXPENSES	1,000

1,500

**COMMISSIONERS OF CAROLINE COUNTY
SPECIAL REVENUE FUND BUDGET
FISCAL YEAR 2019**

STATE HOMELAND SECURITY GRT		
	EQUIPMENT	8,412
	CONTRACTUAL SERVICES	9,000
		17,412
H.S. LAW ENFORCEMENT GRANT		
	EQUIPMENT	21,823
		21,823
EMERGENCY MEDICAL		
	OTHER EXPENSES	4,500
	EQUIPMENT/SOFTWARE	18,000
		22,500
	EXPENSES Total	152,410

Caroline Business Tech Park

REVENUES		
MISCELLANEOUS REVENUES		
	REAPPROPRIATED PRIOR YEARS	58,480
	REVENUES Total	58,480
EXPENSES		
PARK EXPENSES		
	UTILITIES	2,000
	CONTRACTUAL SERVICES	3,000
	MARKETING	53,480
	EXPENSES Total	58,480

Stormwater Facilities

REVENUES		
STORMWATER FACILITIES		
	FEES IN LIEU	1,000
	SURETY FEES	5,000
	REVENUES Total	6,000
EXPENSES		
STORMWATER FACILITIES		
	PROJECTS	1,000
	REFUND SURETY FEES	5,000
	EXPENSES Total	6,000

**COMMISSIONERS OF CAROLINE COUNTY
SPECIAL REVENUE FUND BUDGET
FISCAL YEAR 2019**

Drug Task Forces

REVENUES

TASK FORCE REVENUE

DONATIONS & CONTRIBUTIONS	45,000
FORFEITED MONIES	5,350
INTEREST	50

REVENUES Total	50,400
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EXPENSES

TASK FORCE

TELEPHONE	7,000
UTILITIES	4,000
AUTO INSURANCE	700
OPERATION OF AUTOS	300
LAWN CARE	1,500
INSURANCE K-9 & LIABILITY	700
K 9 SUPPLIES & VET SERVICES	4,000
FUELS	200
OFFICE SUPPLIES	2,000
OTHER EXPENSES	20,000
CAPITAL OUTLAY	10,000

EXPENSES Total	50,400
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DAYSPRING 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.