

CAROLINE COUNTY GOVERNMENT

Official FY 2026
Budget Document



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

July 1, 2025 - June 30, 2026



FY26 Budget Message

Commissioner of Caroline County

Dear Reader,

The FY26 budget is the third budget of this four-year term for the Board of County Commissioners. This year, the commissioners were able to fund many of the budgetary priorities and needs without increasing income or property tax rates including covering the County's portion of the "Education Blueprint" as adopted by the State of Maryland.

Continuing the Commissioners' commitment to the county employees the FY 26 budget will include the following adjustments to employee compensation:

- All Merit County employees will be receiving the first step of a newly implemented Pay Step Plan and a 2.5% COLA increase.
- Law enforcement employees are receiving the next step of their adopted pay plan.
- All health insurance rates have been held at the prior year's deductions.

Stepping back for a broader view, part of the annual budget message presumes 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 be balanced. The County operates in 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 fifteen 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 eleven internal County departments. The annual budget also provides for paying debt service on bonds issued for capital projects like school renovations and bridge construction.

Revenues

The budget approved by the Commissioners kept the property tax rate unchanged. The County's property tax rate will continue to be 98 cents per \$100 of assessed value and there are no changes to the income tax rate of 3.2 percent.

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. This year's differential resulted in the County forgoing \$626,828 in property taxes.

Capital

The FY 26 capital investment plan (CIP) totals about \$22,443,227 of which 7.3 million comes from the county's general funds. Notable capital projects include county road resurfacing, equipment replacement, vehicle replacement and investments into County parks. With revenue returning to a more stable pace the Commissioners have been able to significantly fund the Capital budget and try to get ahead of many major projects projected to come our way in the next several years.

Conclusion

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, like most budgets, the FY 26 budget does face some challenges. Caroline County, like all counties in the State of Maryland, are facing historic mandated funding increases to our local education share. This local funding share is projected to increase at a pace that many counties in the state cannot simply keep up with. Pair this with reduced funding for programs from the state and you can see a situation where future years give us concern. While this may be the harsh reality coming to the counties in the state, Caroline County has positioned itself well, through careful fiscal planning and reserves, to put the County in a financially healthy position to take these issues head on.

RESOLUTION #2025-014

ESTABLISHMENT OF THE FISCAL YEAR 2026 TAX RATES

WHEREAS, the Commissioners have carefully reviewed estimates of revenues prepared by the Budget Director, 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 FY2026 tax year, July 1, 2025 – June 30, 2026, 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:

	FY2026 Tax Rate
Unincorporated Areas	\$0.98
Denton	\$0.92
Federalsburg	\$0.90
Goldsboro	\$0.98
Greensboro	\$0.92
Henderson	\$0.98
Hillsboro	\$0.98
Marydel	\$0.98
Preston	\$0.97
Ridgely	\$0.93
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. This year’s amount has been held constant at the same Tax Differential Rate given the prior Fiscal Year.

C. Homestead Property Tax Credit Percentage: The Caroline County Homestead Property Tax Credit Percentage is confirmed to remain at 105% for the July 1, 2025 – June 30, 2026, 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)
- D. Hotel Rental Tax: 5% of the transient charge (§ 166-62 of the Code)

(Resolution continued to next page)

ADOPTED: May 20, 2025
EFFECTIVE: July 1, 2025

ATTEST:

J. Reibly

Jennifer Reibly, PIO

(SEAL)



**COUNTY COMMISSIONERS OF
CAROLINE COUNTY, MARYLAND**

J. Travis Breeding

J. Travis Breeding, President

Larry C. Porter

Larry C. Porter, Vice President

N Franklin Bartz

N Franklin Bartz, Commissioner

STATE OF MARYLAND CAROLINE COUNTY
FILED FOR RECORD

At 3pm o'clock May on 21 2025
and duly recorded in Liber TBL 7
Folio 382 one of the RESOLUTION
record books for the aforesaid and
Jenny Ford Clerk
Recording Fee 0

RESOLUTION #2025-015

**FISCAL YEAR 2026
CAROLINE COUNTY GOVERNMENT FEE SCHEDULE**

WHEREAS, the Commissioners have carefully reviewed the schedule of fees, rents, subscriptions, and other non-tax charges (collectively hereafter "County fees") for County services and use of County assets and properties; and

WHEREAS, these County fees are part of the schedule of estimates of revenues prepared by the Budget Director and are therefore adopted with the FY2026 Caroline County Government Operating and Capital Budgets.

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

- A. The Fiscal Year 2026 Caroline County Government Fee Schedule, included in this Resolution as Attachment A, is adopted and approved; and
- B. All previous fee schedules adopted by the County Commissioners are repealed and replaced by this Fiscal Year 2026 Caroline County Government Fee Schedule, and all previous County fees are superseded by the County fees contained herein.

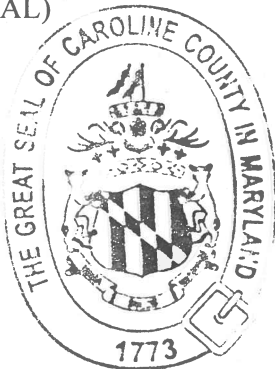
ADOPTED: June 10th, 2025

EFFECTIVE: July 1st, 2025

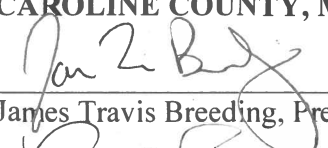
ATTEST:



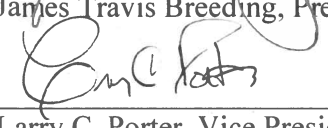
Jennifer Reibly, Public Information Officer
(SEAL)



**COUNTY COMMISSIONERS OF
CAROLINE COUNTY, MARYLAND**



James Travis Breeding, President



Larry C. Porter, Vice President



Norman Franklin Bartz, III, Commissioner

State of Maryland, Caroline County
Filed for Record at 3:30pm on June
10, 2025 in Liber 7 Folio 385 one of the
Resolution Books of the aforesaid and



Terry B. Lord
Clerk

ATTACHMENT A:

FISCAL YEAR 2026 CAROLINE COUNTY GOVERNMENT FEE SCHEDULE

SECTION 1. GENERAL – COUNTYWIDE

Copies	
Electronic copies provided free of charge wherever possible. If fees for copies or certified copies of any public record are specifically set forth by a law other than this fee schedule or the Maryland Public Information Act General Provisions Article, §§ 4-101 to 4-601, Annotated Code of Maryland (the "Act"), the requestor shall be charged the prescribed fee. In accordance with the Act, the County may require advance payment of copying fees.	
Black and White 8.5 x 11 8.5 x 14 11 x 17* 24 x 36* 36 x 48*	Per page \$0.25 (No charge if less than \$5) \$0.35 \$0.50 \$10.00 \$15.00
Color 8.5 x 11 8.5 x 14 11 x 17* 24 x 36* 36 x 48*	Per page \$0.30 (No charge if less than \$5) \$0.40 \$0.55 \$20.00 \$30.00
Certification of Copies	\$1.00 per page
* Printing capability for large format prints limited to the Department of Planning and Codes	

Records Search and Preparation	
Fees charged under this section shall comply with the provisions of the Act and the requestor shall confirm willingness to pay estimated fees prior to commencement of work. The County may require advance payment of any fees set forth herein.	
Search for requested public records Review requested records for potential disclosure Prepare public records for inspection and copying	Each employee's salary, prorated on an hourly basis, times the actual time attributable to the search, review, and preparation; minus the cost of two hours of time for the highest paid employee involved with the record production
Postage	Actual Cost, Paid by the Requester
USB Drive or Other Device for Transfer	Actual Cost, Paid by the Requester
* Printing capability for large format prints limited to the Department of Planning and Codes	

SECTION 2. PLANNING AND CODES

Building Permits	
Note: Inspection agency fees for building inspection, energy code inspection, and plan review also apply and are set by the independent inspection agency.	
RESIDENTIAL	
Single-family, Two-family, Multi-family & Accessory Dwellings Modular & Manufactured Dwellings Additions, Decks, Porches, Basements & Attached Garages	\$50.00 minimum fee OR \$0.17 per sq ft on the measurement of all buildings at all levels (rounded to the nearest dollar amount)
Interior and Exterior Renovations & Alterations (structural changes only)	\$50.00 minimum fee OR \$0.17 per sq ft on the measurement of all buildings at all levels (rounded to the nearest dollar amount)
Window and Door Replacements	\$50.00
Roof Repairs or Replacement (structural work only)	\$50.00
Foundation Repair or Replacement	\$50.00
Fireplaces	\$30.00
Residential Accessory Structures (over 200 square feet)	\$50.00 minimum fee OR \$0.12 per sq ft on the measurement of all buildings at all levels (rounded to the nearest dollar amount)
In-Ground Swimming Pools	\$100.00
Above-Ground Swimming Pools	\$50.00
Shoreline Projects	\$100.00
Retaining Walls – Non-Shoreline	\$50.00
30-Day Procedural Letters – Singlewide Manufactured Homes & Accessory Dwellings	\$10.00 per letter
COMMERCIAL, INDUSTRIAL, AND INSTITUTIONAL	
New Construction, Renovations & Alterations, Accessory Structures (over 120 square feet) Up to \$20,000 value \$20,001 to \$100,000 value \$100,001 and above value	\$100.00 \$5.00 per thousand dollars of value \$4.00 per thousand dollars of value
Signs (new only)	\$100.00
AGRICULTURAL	
Agricultural Buildings, Poultry Houses, Manure Storage Sheds, Barns, and Greenhouses Up to \$10,000 value \$10,001 to \$20,000 value \$20,001 to \$100,000 value \$101,001 to \$500,000 value \$500,001 and up	\$50.00 \$5.00 per thousand dollars of value \$4.00 per thousand dollars of value \$3.00 per thousand dollars of value \$2.00 per thousand dollars of value
MISCELLANEOUS	
Residential Accessory Solar	\$50.00 roof-mount \$100.00 ground-mount

Re-Inspection Fee	\$50.00
Temporary Certificate of Occupancy	\$50.00
Final Certificate of Occupancy	No Charge
Work Begun Before Permit Issued	Double the Required Fee

Development Impact Fees	
Single Family Dwellings – Public School Construction	\$5,000 per dwelling unit
Multifamily Dwellings – Public School Construction	\$5,000 per dwelling unit
Age-Restricted (55 and over) Dwellings – Fire Protection/Emergency Medical Services	\$2,000 per dwelling unit

Zoning Certificates	
Home Occupation, Change of Use, Land Use Only, Temporary Display Tents (where a building permit is not issued)	\$50.00
Surface Mining, Mineral Extraction, Borrow Pits	\$100.00 per acre of disturbed area
Work Begun Before Permit Issued	Double the Required Fee

Board of Zoning Appeals	
Administrative Adjustment Application	\$150.00
Administrative Variance Application	\$150.00
Variance Application (BZA)	\$300.00
Special Use Exception Application	\$500.00
Appeal or Interpretation	\$400.00
Advertising Costs	Paid by Applicant
"After the Fact" Applications	Double the Required Fee

Planning Commission	
Critical Area Growth Allocation	\$500.00
Water and Sewer Plan Amendment	\$200.00
Annexation	\$250.00, plus \$25.00 per acre
Zoning Text Amendment Request	\$200.00
Mobile/Manufactured Home Park Request – New or Expansion	\$250.00 per individual site
Rezoning Application	\$250.00, plus \$25.00 per acre
Advertising Costs	Paid by Applicant

Stormwater Management	
Standard Plan Application (Residential & Agricultural)	\$50.00
Waiver	\$100.00
Detailed Plan Review – Non-Structural & Structural	\$250.00 minimum, OR

	Direct reimbursement of all costs for outside professional plan review and inspection
Performance Surety	Cost of construction estimate plus fifteen percent (15%)

Forest Conservation	
Forest Conservation Ordinance	\$12.00 plus postage, if mailed
Forest Conservation Manual	\$15.00 plus postage, if mailed
Forest Conservation Plan	\$300.00
Simplified Forest Stand Delineation	\$100.00
Intermediate Forest Stand Delineation	\$200.00
Full Forest Stand Delineation	\$300.00
Tree Planting Surety Bond	\$475.00 per acre plus 20% or approved estimate
Non-Compliance Fine	\$0.30 per square foot of disturbed area

Subdivision Plats	
Minor Plat (4 lots or fewer)	\$375.00 per lot
Minor Plat – Critical Area (4 lots or fewer)	\$450.00 per lot
Major Plat (5 lots or more)	\$375.00 plus, \$375.00 per lot
Major Plat – Critical Area (5 lots or more)	\$375.00, plus \$450.00 per lot
Amended Plat (Additions, Modifications, Corrections and Resubdivisions)	\$300.00
Plat Resubmittal – applied at third submittal (original plat fee includes initial submittal and one resubmittal)	1/3 of the original plat fee
Construction of Improvements (Major Subdivision)	\$250.00, plus one percent (1%) of the amount of the initial bond, escrow, or letter of credit
County Road Construction Plan Review and Inspection	\$250.00, plus \$0.50 per center-line foot

Site Plan Review	
Uses subject to site plan approval as defined in the Zoning Table of Uses	
Minor Site Plan	\$200.00
Major Site Plan	\$400.00
Site Plan Resubmittal – applied at third submittal (original site plan fee includes initial submittal and one resubmittal)	1/3 of the original site plan fee
Major Site Plan Use Specific Additional Fees (Commercial Solar Energy Systems and Mineral Extraction Facilities)	
Up to 5 acres of disturbed area (LOD)	\$1,200.00
Over 5 acres to 20 acres of disturbed area (LOD)	\$2,400.00
Over 20 acres to 50 acres of disturbed area (LOD)	\$3,600.00
Over 50 acres of disturbed area (LOD)	\$4,800.00

Site Plan Resubmittal (commercial solar energy systems and mineral extraction facilities) – applied at third submittal (original site plan fees include initial submittal and one resubmittal)	1/3 of the use specific additional fee
Pre CCPN Site Plan Review	\$2,500
Food Processing Residuals (FPRs) Storage	
Preliminary Application Review	\$400.00
Detailed Engineer Plan Review Fee	\$2,500.00 minimum, OR Direct reimbursement of all costs for outside professional plan review and inspection
Building Permit and/or Zoning Certificate	Refer to the Commercial, Industrial and Institutional category listed under the Building Permits section

Licenses and Exams	
Electrician	
Limited (valid for 2 years)	\$50.00
Plumber	
<small>Note: Must have valid Maryland State License.</small>	
Master (valid for 2 years)	\$100.00
Journeyman (valid for 2 years)	\$50.00
Salvage Yard	
Annual License	\$250.00

Board of License (Liquor) Commissioners	
Annual Licenses	
<small>Note: These fees are set by State Legislature</small>	
Class A – Beer, 7-Day Off Premise Sales	\$250.00
Class A – Beer & Light Wine, 6-Day Off Premise Sales	\$600.00
Class A – Beer and Light Wine, 7-Day Off Premise Sales	\$900.00
Class A – Beer, Wine & Liquor, 6-Day Off Premise Sales	\$1,250.00
Class A – Beer, Wine & Liquor, 7-Day Off Premise Sales	\$1,600.00
Class B – Beer, 7-Day On/Off Premise Sales	\$250.00
Class H – Beer & Light Wine, 7-Day On Premise Sales	\$500.00
Class B – Beer, Wine & Liquor, 6-Day On Premise Sales	\$1,000.00
Class B – Beer, Wine & Liquor, 7-Day On Premise Sales	\$1,250.00
Class C – Beer, 7-Day On Premise Sales	\$250.00
Class C – Beer, Wine & Liquor, 7-Day On Premise Sales	\$1,000.00
Class D – Beer, 6-Day On/Off Premise Sales	\$300.00
Class D – Beer & Light Wine, 6-Day On/Off Premise Sales	\$500.00
Class D – Beer, Wine & Liquor, 6-Day On Premise Sales	\$1,250.00
Class D – Beer, Wine & Liquor, 7-Day On Premise Sales	\$1,600.00
Class GC – Beer, Wine & Liquor, 7-Day On Premise Sales	\$1,600.00
Class BB – Beer, Wine & Liquor, 7-Day On/Off Premise Sales	\$500.00
Barbershop and Beauty Salon – Beer & Wine, 7-Day On Premise Sales	\$100.00

Special Event Venue:	
10 Events per Year	\$250.00
20 Events per Year	\$500.00
30 Events per Year	\$750.00
40 Events per Year	\$1,000.00
Caterer	\$250.00
Temporary Licenses	
<small>Note: These fees are set by State Legislature</small>	
Class BWLTS – Beer, Wine & Liquor Tasting/Sampling	\$50.00 per day
C-Per Diem (One-Day)	\$50.00 per day
C-Multiple Event License:	
10 Events per Year	\$250.00
20 Events per Year	\$500.00
30 Events per Year	\$750.00
40 Events per Year	\$1,000.00
Permits	
<small>Note: These fees are set by State Legislature</small>	
Refillable Container Permit – Draft Beer	\$500.00
Nonrefillable Container Permit – Draft Beer	\$500.00
Wine Corkage	No Charge
Miscellaneous	
Application Fee (New or Transfer)	\$500
Advertising Costs	Paid by Applicant
TiPS Alcohol Awareness Certification Class (includes workbook)	\$40.00 (4-year certification)
<small>Note: These fees are set by State Legislature</small>	
Transfer Fees (any change requiring the reprinting of a license):	
New Ownership or Location	\$20.00
Change Trade/Corporation Name	\$20.00
Change Licensee's Name	\$20.00
Club (change of officers)	\$20.00

Maps and Publications	
<small>Note: See Countywide copy schedule for a list of copying fees.</small>	
Comprehensive Plan	\$25.00
Comprehensive Water & Sewer Plan	\$50.00
Groundwater Protection Plan	\$25.00
Critical Area Plan	\$25.00
Map Preparation	\$35.00 per hour after the first half hour

SECTION 3. ANIMAL CONTROL

Dog Licenses	
<small>Note: Length of license eligibility based on length of rabies vaccine.</small>	
Un-Neutered / Un-Spayed	\$10.00 one year \$30.00 three years
Neutered / Spayed	\$3.00 one year \$9.00 three years
Multiple Dog License (5 or more)	\$25.00 per year

Commercial Animal Establishment/Kennel License	
Breeding / Selling Two (2) Litters or Less Per Year	\$75.00 per year
Breeding / Selling Three (3) or More Litters Per Year	\$150.00 per year

SECTION 4. CORRECTIONS

Inmate Charges	
Weekenders	\$30.00 per weekend
Work Release	\$55.00 per week
Home Detention	\$20.00 per day

SECTION 5. EMERGENCY SERVICES

Departmental Charges	
Ambulance Subscription Plan	
Individual Plan	\$25.00
Two-Person Household	\$45.00
Three-Person or More Household	\$75.00
Business – Up to 10 Employees	\$100.00
Business – 11 to 25 Employees	\$150.00
Business – More than 25 Employees	\$200.00
CPR Cards	Each
Health Care Provider Card	\$5.00
CPR Health Care Provider Book	\$19.00
Heartsaver Card	\$20.00
CPR/AED/First Aid Cards	\$20.00
CPR/AED/First Aid Book	\$5.00
CPR K-12Card	\$3.00
First Aid Card	\$20.00
Ambulance Transport Charges	
BLS Transport	\$550.00
ALS Transport	\$650.00
ALS 2 Transport	\$750.00
Transport Mileage	\$19.00/mile
NOTE: The Director of Emergency Services is hereby authorized to increase these fees during the Fiscal Year to the maximum rates allowed by insurance.	
Local 911 Fee	\$ 1.50 per line, per month

SECTION 6. PUBLIC WORKS

Departmental Fees and Charges	
-------------------------------	--

Trash Collection Site Convenience Fee	\$100.00 per year
Mosquito Control Spraying Fee	Per year/mosquito season
Residential – County Individual Property	\$165.00
Municipal Government	\$1.60 per acre
State Government	\$4.00 per acre
Commercial Properties	\$4.00 per acre
Jonestown Water System Connected Properties	\$350 per year
Central Shop Rate (for County Departments)	\$75.00 an hour, plus 5% parts/materials
(Other Partner Agencies)	\$75.00 an hour, plus 15% on parts/materials
Utility Permits for ROW Inspection	\$300.00
The Director of Public Works is authorized to set the service charge for fuel provided to partner agencies authorized to access the County pump station on an ongoing basis.	

SECTION 7. RECREATION AND PARKS

Programs, Events, Parks, Marinas, and Buildings	
<p>The Director of the Department of Recreation and Parks is hereby authorized to set fees and surcharges for Departmental programs and events, as well as rental rates for County parks, buildings, and capital assets under the Department's control on an ongoing basis. Such fees and rents shall be based on the cost of the program, plus reasonable charges for administrative and marketing costs. The 4-H Park Board shall recommend the rental rates for the use of County Park known as the 4-H and Youth Park to the Director of the Department of Recreation and Parks. All charges authorized under this section shall be clearly listed on the respective program or event registration, rental agreement, or other relevant document.</p>	

Boat Ramp Permits	
Daily Permit	\$10.00
Annual Permit	\$25.00

SECTION 8. MISCELLANEOUS

Miscellaneous Fees, Surcharges, Subscriptions, and Other Costs		
Department	Description	Cost
Office of Finance	Administrative Fee to Town Governments for Tax Collection	1% of tax revenue, not to exceed \$22,500
Economic Development	Small Business Loan Program	\$50.00
	Application	Discretionary Based on Risk
	Interest Rate	5% of Regular Quarterly Payment
	Late Fee	

RESOLUTION #2025-016

ADOPTION OF THE FISCAL YEAR 2026 OPERATING AND CAPITAL BUDGETS

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

WHEREAS, the County Commissioners have carefully reviewed estimates of revenues prepared by the Budget Director, 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 County 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 County Commissioners adopted the FY2026 Tax Rates by Resolution #2025-014 on May 20th, 2025; and

WHEREAS the County Commissioners adopted the FY2026 Caroline County Government Fee Schedule by Resolution #2025-015 on June 10th, 2025.

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

- A. The FY2026 Operating Budget in the amount of \$79,208,471 and as summarized in the attached list of funds, is adopted.
- B. The FY2026 Capital Budget in the amount of \$22,443,227 and as summarized in the attached list of funds, is adopted.

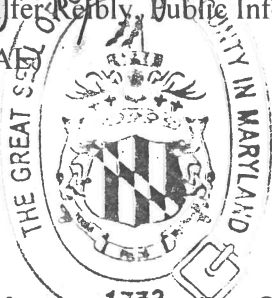
ADOPTED: June 10, 2025

EFFECTIVE: July 1, 2025

ATTEST:


Jennifer Reibly, Public Information Officer

(SEAL)



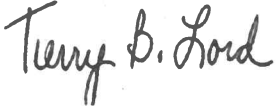
**COUNTY COMMISSIONERS OF
CAROLINE COUNTY, MARYLAND**


James Travis Breeding, President


Larry C. Porter, Vice President


Norman Franklin Bartz, III, Commission

State of Maryland, Caroline County Filed for Record at 3:30pm on June 10, 2025 in
Liber 7 Folio 394 one of the Resolutions Books of the aforesaid and

 Clerk

Fund: 01 General Fund

Revenue

01.510 - General Fund,PROPERTY TAX	\$35,429,300.00
01.514 - General Fund,INCOME TAX	\$26,075,901.00
01.515 - General Fund,OTHER LOCAL TAXES	\$2,130,000.00
01.516 - General Fund,STATE SHARED TAXES	\$1,540,138.00
01.520 - General Fund,LICENSES AND PERMITS	\$409,600.00
01.530 - General Fund,GRANTS - FEDERAL GOVERNMENT	\$67,500.00
01.533 - General Fund,GRANTS - STATE GOVERNMENT	\$6,467,769.00
01.534 - General Fund,OTHER GRANTS	\$979,151.00
01.540 - General Fund,CHARGES FOR SERVICES	\$1,781,765.00
01.560 - General Fund,MISCELLANEOUS REVENUES	\$2,693,745.00
01.610 - General Fund,TRANSFERS IN	\$1,633,602.00
Revenue Totals	\$79,208,471.00

Expenditures

01.010 - General Fund,COUNTY COMMISSIONERS	\$839,979.00
01.012 - General Fund,Economic Development	\$309,739.00
01.016 - General Fund,PS PILOT PROGRAM	\$115,507.00
01.017 - General Fund,CIRCUIT PROBLEM SOLVING COURT	\$120,486.00
01.018 - General Fund,FAMILY SERV GRT CIR CRT	\$285,083.00
01.021 - General Fund,CIRCUIT COURT	\$409,535.00
01.022 - General Fund,ORPHANS COURT	\$25,002.00
01.023 - General Fund,STATES ATTORNEY	\$1,178,192.00
01.040 - General Fund,ELECTIONS	\$766,157.00
01.045 - General Fund,ST DEPT OF ASSESSMENTS & TAX	\$283,318.00
01.052 - General Fund,OFFICE OF FINANCE	\$930,374.00
01.060 - General Fund,OFFICE OF LAW	\$295,685.00
01.070 - General Fund,OFFICE OF HUMAN RESOURCES	\$879,939.00
01.080 - General Fund,PLANNING & CODES ADMINISTRATION	\$1,237,888.00
01.090 - General Fund,GENERAL SERVICES	\$296,050.00
01.095 - General Fund,TECHNOLOGY	\$1,237,344.00
01.100 - General Fund,SHERIFF	\$6,011,839.00
01.105 - General Fund,SCHOOL RESOURCE OFFICERS	\$444,804.00
01.106 - General Fund,RIDGELY CONTRACTED PATROL	\$493,415.00
01.107 - General Fund,ADULT OFFENDER COM SERV PROG	\$29,956.00
01.109 - General Fund,SRO ELEMENTARY	\$631,969.00
01.120 - General Fund,FIRE COMPANIES	\$2,912,874.00
01.130 - General Fund,JAIL	\$6,015,868.00
01.131 - General Fund,Animal Control	\$279,674.00
01.140 - General Fund,EMERG SERV: ADMINISTRATION	\$316,038.00
01.142 - General Fund,EMERG SERV: COMMUNICATIONS	\$2,288,418.00
01.144 - General Fund,EMERG SERV: EMS	\$5,726,102.00
01.146 - General Fund,EMERGENCY MANAGEMENT	\$234,698.00

01.160 - General Fund,HUMANE SOCIETY	\$385,476.00
01.170 - General Fund,LIQUOR LICENSING	\$88,139.00
01.200 - General Fund,PW: GENERAL ADMINISTRATION	\$378,670.00
01.210 - General Fund,PW: CENTRAL SHOP	\$850,104.00
01.240 - General Fund,PW: SOLID WASTE DISPOSAL	\$304,425.00
01.245 - General Fund,PW: JOHNSONGRASS	\$88,508.00
01.249 - General Fund,PW: MOSQUITO CONTROL	\$57,200.00
01.250 - General Fund,PW: ROADS	\$2,509,766.00
01.259 - General Fund,PW: COUNTY BUILDINGS	\$981,087.00
01.310 - General Fund,HEALTH	\$640,082.00
01.320 - General Fund,SOCIAL SERVICES	\$540,074.00
01.330 - General Fund,EDUCATION	\$23,141,170.00
01.340 - General Fund,RECREATION	\$785,385.00
01.345 - General Fund,PARKS	\$664,021.00
01.347 - General Fund,ARTS	\$6,500.00
01.350 - General Fund,LIBRARY	\$1,467,813.00
01.360 - General Fund,EXTENSION SERVICE	\$199,497.00
01.385 - General Fund,ECONOMIC DEVELOPMENT	\$15,000.00
01.400 - General Fund,DEBT SERVICE	\$3,683,225.00
01.410 - General Fund,INTERGOVERNMENTAL	\$15,580.00
01.420 - General Fund,CONTINGENCY	\$537,500.00
01.620 - General Fund,TRANSFERS OUT	\$7,273,316.00
Expenditure Totals	\$79,208,471.00

Fund: 39 Capital & Capital Reserve

Revenue

39.154 - Capital & Capital Reserve,TRANSFER TAX	\$800,000.00
39.530 - Capital & Capital Reserve,GRANTS - FEDERAL GOVERNMENT	\$3,560,000.00
39.533 - Capital & Capital Reserve,GRANTS - STATE GOVERNMENT	\$1,658,762.00
39.560 - Capital & Capital Reserve,MISCELLANEOUS REVENUES	\$1,786,940.00
39.610 - Capital & Capital Reserve,TRANSFERS IN	\$11,169,701.00
39.630 - Capital & Capital Reserve,OTHER FINANCING SOURCES	\$3,467,824.00
Revenue Totals	\$22,443,227.00

Expenditures

39.010 - Capital & Capital Reserve,COUNTY COMMISSIONERS	\$1,914,686.00
39.100 - Capital & Capital Reserve,SHERIFF	\$103,940.00
39.130 - Capital & Capital Reserve,JAIL	\$25,911.00
39.150 - Capital & Capital Reserve,EMERGENCY MANAGEMENT GRANTS	\$1,500,954.00
39.250 - Capital & Capital Reserve,PW: ROADS	\$7,607,064.00
39.259 - Capital & Capital Reserve,PW: COUNTY BUILDINGS	\$1,977,279.00
39.330 - Capital & Capital Reserve,EDUCATION	\$532,222.00
39.332 - Capital & Capital Reserve,CHESAPEAKE COLLEGE	\$2,723,145.00
39.340 - Capital & Capital Reserve,RECREATION	\$6,058,026.00
Expenditure Totals	\$22,443,227.00

**GENERAL FUND
BUDGET**

Fiscal Year 2026

COMMISSIONERS OF CAROLINE COUNTY

GENERAL FUND BUDGET

FISCAL YEAR 2026

	ACTUAL 2024	BUDGET 2025	BUDGET 2026
REVENUES			
Department: 510 - PROPERTY TAX			
REAL PROPERTY TAXES	\$28,945,466	\$30,569,100	\$32,852,800
UTILITIES	\$2,194,207	\$2,192,000	\$2,420,000
PENALTIES AND INTEREST	\$293,262	\$215,000	\$235,000
COUNTY SENIOR TAX CREDIT	(\$175,308)	(\$176,000)	(\$176,000)
TAX SALE REVENUE	\$5,516	\$16,000	\$7,500
PRIOR YEARS TAX REVENUES	\$28,998	\$75,000	\$30,000
REFUNDS OVER & SHORTS	(\$665)	\$200	\$0
TOWN ADMIN FEE	\$49,309	\$48,000	\$60,000
	\$31,340,785	\$32,939,300	\$35,429,300
Department: 514 - INCOME TAX			
INCOME TAX	\$26,029,223	\$22,550,000	\$26,075,901
	\$26,029,223	\$22,550,000	\$26,075,901
Department: 515 - OTHER LOCAL TAXES			
MOBILE HOME TAX	\$65,271	\$80,000	\$80,000
RECORDATION TAX	\$2,345,745	\$1,800,000	\$2,050,000
	\$2,411,015	\$1,880,000	\$2,130,000
Department: 516 - STATE SHARED TAXES			
HIGHWAY USERS REVENUE	\$1,138,465	\$1,362,115	\$1,540,138
	\$1,138,465	\$1,362,115	\$1,540,138
Department: 520 - LICENSES AND PERMITS			
FRANCHISE TAX	\$158,708	\$167,000	\$159,000
LIQUOR LICENSE	\$59,387	\$60,000	\$61,500
TRADERS LICENSE	\$21,282	\$20,000	\$21,500
BUILDING PERMIT	\$137,102	\$100,000	\$155,000
STORMWATER MGM INSPECTION	\$2,900	\$3,000	\$3,000
FOREST CONSERVATION PLANS	\$3,300	\$3,000	\$3,300
MARRIAGE LICENSES & CEREMONI	\$6,320	\$6,000	\$6,300
	\$388,999	\$359,000	\$409,600
Department: 530 - GRANTS - FEDERAL GOVERNMENT			
FED INCENTIVES PRISONERS	\$41,050	\$3,000	\$500
EMERGENCY MANAGEMENT	\$71,329	\$71,500	\$64,000
CSEA GRANT	(\$274)	\$2,000	\$3,000
	\$112,105	\$76,500	\$67,500
Department: 533 - GRANTS - STATE GOVERNMENT			
DISPARITY GRANT	\$4,686,791	\$4,071,266	\$4,673,704
TEACHER RETIREMENT SUPPLEMEN	\$685,108	\$685,108	\$342,554
POLICE PROTECTION AID	\$269,392	\$215,000	\$304,392
S OFFENDER REGISTRATION	\$0	\$16,600	\$17,600
FAMILY SERVICES GRANT	\$191,034	\$211,726	\$285,083
JUROR REIMBURSEMENT	\$23,430	\$25,000	\$25,000
JUVENILE DRUG CRT GRANT	\$110,684	\$144,828	\$120,486
PROBLEM SOLVING PILOT PROGRAM	\$40,877	\$102,056	\$115,507
STATE PARK FEES	\$0	\$62,000	\$64,000

COMMISSIONERS OF CAROLINE COUNTY

GENERAL FUND BUDGET

FISCAL YEAR 2026

	ACTUAL 2024	BUDGET 2025	BUDGET 2026
ENSB Revenue	\$151,276	\$150,000	\$150,000
FIRE AND AMBULANCE GRANT	\$315,109	\$315,109	\$346,443
OTHER GRANTS&CONTRIBUTIONS	\$25,652	\$10,000	\$20,000
CRITICAL AREA GRANT	\$3,000	\$3,000	\$3,000
	\$6,502,353	\$6,011,693	\$6,467,769
Department: 534 - OTHER GRANTS			
OTHER GRANTS&CONTRIBUTIONS	\$26,187	\$0	\$20,000
SCHOOL RESOURCE OFFICERS	\$284,981	\$305,936	\$329,437
SRO ELEMENTARY	\$548,243	\$585,531	\$629,714
	\$859,412	\$891,467	\$979,151
Department: 540 - CHARGES FOR SERVICES			
ANIMAL FEES & FINES	\$750	\$1,000	\$1,000
COURT COSTS FEES & FINES	\$6,287	\$4,500	\$6,250
COURT TRANSCRIPTS & TAPES	\$375	\$750	\$400
TELEPHONE 911 FEES	\$720,471	\$655,000	\$710,000
SHERIFFS FEES	\$24,997	\$20,000	\$24,500
REIMB OVERTIME	\$192,454	\$165,000	\$195,000
PRISONER FEES	\$794	\$28,000	\$22,000
RECYCLING FEES	\$28,824	\$23,000	\$24,000
AGENCY REIMBURSEMENTS	\$52,001	\$10,000	\$10,000
MOSQUITO CONTROL FEES	\$34,355	\$47,000	\$40,600
JOHNSONGRASS FEES	\$19,169	\$15,000	\$18,000
REPAIR SERVICES	\$65,649	\$85,000	\$120,000
CPR FEES	\$7,126	\$6,000	\$7,000
PARK OPERATING FEES	\$3,897	\$3,000	\$3,500
ADMINISTRATIVE FEES	\$28,770	\$25,000	\$27,000
RECREATION FEES	\$1,623	\$1,000	\$1,000
VEHICLE TAG FEES	\$1,935	\$2,200	\$2,100
CONVENIENCE FEES	\$59,175	\$60,000	\$60,000
PRE-TRIAL SERVICE UNIT FEES	\$19,369	\$14,000	\$15,000
ELECTION FILING FEES	\$25	\$0	\$0
SHERIFF'S OFFICE POLICE COVERAGE	\$0	\$474,971	\$493,415
ALCOHOL AWARENESS TRAINING	\$1,240	\$1,000	\$1,000
	\$1,269,286	\$1,641,421	\$1,781,765
Department: 560 - MISCELLANEOUS REVENUES			
INTEREST	\$2,420,768	\$2,400,000	\$2,200,000
RENT	\$27,245	\$21,785	\$27,245
RENT ARMORY	\$5,285	\$10,000	\$10,000
PURCHASE CARD DISCOUNT	\$10,538	\$10,500	\$10,500
Midshore II County Host Fee	\$0	\$420,000	\$446,000
MISCELLANEOUS REVENUE	\$61,160	\$0	\$0
	\$2,524,996	\$2,862,285	\$2,693,745

COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2026

	ACTUAL 2024	BUDGET 2025	BUDGET 2026
Department: 610 - TRANSFERS IN			
TRANSFER BLS	\$1,456,495	\$1,604,795	\$1,418,000
TRANSFER FR RECREATION PROG	\$7,580	\$7,580	\$7,580
TRANSFER OPEB HEALTH RETIREE	\$161,487	\$164,626	\$208,022
	\$1,625,562	\$1,777,001	\$1,633,602
REVENUES Total	\$74,202,201	\$72,350,782	\$79,208,471

COMMISSIONERS OF CAROLINE COUNTY

GENERAL FUND BUDGET

FISCAL YEAR 2026

	ACTUAL 2024	BUDGET 2025	BUDGET 2026
EXPENSES			
Department: 010 - COUNTY COMMISSIONERS			
SALARIES - PERMANENT	\$378,834	\$334,699	\$489,546
HEALTH & DENTAL	\$34,317	\$42,003	\$62,036
LIFE & LTD	\$1,277	\$1,980	\$2,620
EMPLOYEE DEVELOPMENT	\$11	\$5,000	\$5,000
RETIREMENT	\$14,157	\$40,588	\$62,225
WORKERS COMPENSATION	\$659	\$460	\$587
SOCIAL SECURITY	\$27,600	\$25,604	\$37,450
TELEPHONE	\$6,630	\$7,000	\$7,000
POSTAGE	\$62	\$200	\$200
WEB PAGE	\$1,586	\$3,810	\$3,810
ADVERTISING	\$7,266	\$15,000	\$15,000
PRINTING AND PUBLICATIONS	\$533	\$2,500	\$2,500
MILEAGE & CONFERENCE EXPENSE	\$20,904	\$27,500	\$33,500
ASSOCIATION DUES	\$20,024	\$20,000	\$20,000
CONTRACTUAL SERVICES	\$73,459	\$50,000	\$50,000
LEGAL SERVICES	\$18,559	\$0	\$0
AUTO INSURANCE	\$282	\$600	\$755
OPERATION OF AUTOS	\$100	\$0	\$0
PUBLIC COMMUNICATION	\$11,986	\$15,000	\$15,000
REPAIRS	\$0	\$750	\$750
FUELS	\$175	\$2,000	\$2,000
OFFICE SUPPLIES	\$3,024	\$2,000	\$2,000
WW DUPLICATING/SUPPLIES	\$4,057	\$4,500	\$4,500
UPDATE CODE	\$5,395	\$6,000	\$6,000
OTHER EXPENSES	\$12,747	\$17,500	\$17,500
PAB EXPENSE	\$0	\$25,000	\$0
	\$643,644	\$649,694	\$839,979
Department: 012 - Economic Development			
SALARIES - PERMANENT	\$237,982	\$228,766	\$169,457
HEALTH & DENTAL	\$34,016	\$37,832	\$32,460
LIFE & LTD	\$1,101	\$1,499	\$1,057
EMPLOYEE DEVELOPMENT	\$0	\$2,000	\$2,000
RETIREMENT	\$27,330	\$30,676	\$22,999
WORKERS COMPENSATION	\$412	\$315	\$203
SOCIAL SECURITY	\$17,579	\$17,501	\$12,963
TELEPHONE	\$2,210	\$2,000	\$2,000
POSTAGE	\$281	\$500	\$500
WEB PAGE	\$620	\$3,000	\$3,000
MILEAGE & CONFERENCE EXPENSE	\$12,062	\$14,000	\$8,000
ASSOCIATION DUES	\$5,518	\$3,100	\$3,000
COMMUNICATIONS	\$3,385	\$4,000	\$4,000
OFFICE SUPPLIES	\$676	\$500	\$1,000
RENT	\$18,000	\$19,200	\$14,400

COMMISSIONERS OF CAROLINE COUNTY

GENERAL FUND BUDGET

FISCAL YEAR 2026

	ACTUAL 2024	BUDGET 2025	BUDGET 2026
MARKETING	\$29,899	\$35,000	\$32,200
OTHER EXPENSES	\$454	\$500	\$500
	\$391,524	\$400,389	\$309,739
Department: 016 - PS PILOT PROGRAM			
SALARIES - GRANTS	\$24,423	\$72,800	\$85,800
HEALTH & DENTAL	\$0	\$10,200	\$0
LIFE & LTD	\$0	\$339	\$440
EMPLOYEE DEVELOPMENT	\$2,160	\$2,290	\$2,500
RETIREMENT	\$1,890	\$0	\$9,100
WORKERS COMPENSATION	\$40	\$120	\$103
SOCIAL SECURITY	\$1,868	\$5,569	\$6,564
POSTAGE	\$2	\$0	\$500
PRINTING AND PUBLICATIONS	\$0	\$2,848	\$1,000
TRAVEL	\$3,234	\$5,890	\$6,000
OFFICE SUPPLIES	\$6,694	\$0	\$1,500
OTHER EXPENSES	\$565	\$2,000	\$2,000
	\$40,877	\$102,056	\$115,507
Department: 017 - CIRCUIT PROBLEM SOLVING COUR			
SALARIES - GRANTS	\$68,964	\$67,640	\$74,641
LIFE & LTD	\$433	\$432	\$627
EMPLOYEE DEVELOPMENT	\$1,390	\$10,000	\$0
RETIREMENT	\$9,470	\$9,470	\$10,450
WORKERS COMPENSATION	\$119	\$112	\$89
SOCIAL SECURITY	\$5,047	\$5,174	\$5,654
TELEPHONE	\$0	\$0	\$625
MILEAGE & CONFERENCE EXPENSE	\$0	\$0	\$1,650
HOUSING	\$0	\$0	\$3,500
CONTRACTUAL SERVICES	\$0	\$0	\$9,600
TRAVEL	\$4,423	\$16,000	\$7,500
DRUG TESTING	\$5,500	\$16,000	\$5,050
OTHER EXPENSES	\$15,339	\$20,000	\$1,100
OTHER GRANTS	\$25,527	\$0	\$0
	\$136,211	\$144,828	\$120,486
Department: 018 - FAMILY SERV GRT CIR CRT			
SALARIES - GRANTS	\$67,109	\$65,784	\$122,375
HEALTH & DENTAL	\$9,566	\$10,200	\$20,888
LIFE & LTD	\$425	\$424	\$845
RETIREMENT	\$7,843	\$8,552	\$16,426
WORKERS COMPENSATION	\$116	\$109	\$147
SOCIAL SECURITY	\$5,020	\$5,032	\$9,362
DUES/SUBSCRIPTION/PUBLICATIO	\$5,757	\$4,500	\$5,390
EQUIPMENT	\$200	\$0	\$0
CENTRAL DUPLICATING	\$0	\$200	\$200
TRAINING	\$650	\$1,000	\$1,000
TRAVEL	\$1,253	\$3,500	\$2,350

COMMISSIONERS OF CAROLINE COUNTY

GENERAL FUND BUDGET

FISCAL YEAR 2026

	ACTUAL 2024	BUDGET 2025	BUDGET 2026
HOME STUDIES	\$0	\$900	\$0
CHILDREN CHILDCARE WAIT ROOM	\$66	\$0	\$0
CHILDRENS ATTORNEY	\$34,700	\$40,000	\$35,000
CUSTODY INVESTIGATE/HOME STY	\$500	\$0	\$0
MENTAL HEALTH-EVALUATIONS	\$2,000	\$2,500	\$2,500
SELF-HELP/FAMILY LAW CLINIC	\$14,501	\$17,500	\$18,000
VISITATION SERVICES	\$29,646	\$35,000	\$38,150
OFFICE SUPPLIES	\$985	\$750	\$750
Self-Help PNP	\$10,800	\$15,000	\$11,000
OTHER EXPENSES	\$344	\$775	\$700
	\$191,480	\$211,726	\$285,083
Department: 021 - CIRCUIT COURT			
SALARIES - PERMANENT	\$169,858	\$188,947	\$198,401
SALARIES-OVERTIME	\$3,033	\$4,500	\$4,500
SALARIES - TEMPORARY	\$43,811	\$44,300	\$45,408
HEALTH & DENTAL	\$36,932	\$45,064	\$46,293
LIFE & LTD	\$916	\$1,291	\$1,334
RETIREMENT	\$21,808	\$24,563	\$25,792
WORKERS COMPENSATION	\$1,551	\$1,238	\$1,311
SOCIAL SECURITY	\$15,886	\$18,188	\$18,996
POSTAGE	\$4,888	\$5,000	\$5,000
CENTRAL DUPLICATING	\$2,509	\$2,500	\$2,500
MILEAGE & CONFERENCE EXPENSE	\$28	\$3,000	\$1,500
MAINTENANCE CONTRACT	\$11,016	\$11,500	\$11,500
OFFICE SUPPLIES	\$3,473	\$3,500	\$3,500
JURORS	\$28,008	\$32,000	\$32,000
OTHER EXPENSES	\$8,479	\$10,000	\$11,500
	\$352,197	\$395,591	\$409,535
Department: 022 - ORPHANS COURT			
SALARIES - PERMANENT	\$19,600	\$21,000	\$21,000
RETIREMENT	\$1,672	\$1,820	\$1,820
WORKERS COMPENSATION	\$35	\$29	\$25
SOCIAL SECURITY	\$1,607	\$1,607	\$1,607
EXPENSE ALLOWANCE	\$223	\$550	\$550
	\$23,136	\$25,006	\$25,002
Department: 023 - STATES ATTORNEY			
SALARIES - PERMANENT	\$679,360	\$764,539	\$811,357
SALARIES-OVERTIME	\$0	\$2,500	\$2,500
HEALTH & DENTAL	\$99,031	\$125,545	\$120,532
LIFE & LTD	\$1,788	\$4,629	\$4,685
RETIREMENT	\$91,067	\$113,279	\$120,656
WORKERS COMPENSATION	\$1,170	\$1,055	\$977
SOCIAL SECURITY	\$50,046	\$58,678	\$62,260
TELEPHONE	\$480	\$625	\$625
POSTAGE	\$1,224	\$1,500	\$1,500

COMMISSIONERS OF CAROLINE COUNTY

GENERAL FUND BUDGET

FISCAL YEAR 2026

	ACTUAL 2024	BUDGET 2025	BUDGET 2026
CENTRAL DUPLICATING	\$2,693	\$4,000	\$4,500
MILEAGE & CONFERENCE EXPENSE	\$8,332	\$4,000	\$10,000
DATA PROCESSING	\$10,749	\$13,000	\$13,000
OFFICE SUPPLIES	\$3,114	\$6,000	\$6,000
EXTRADITION COSTS	\$1,058	\$3,000	\$4,500
BOND AND INSURANCE	\$0	\$100	\$100
OTHER EXPENSES	\$21,385	\$15,000	\$15,000
	\$971,497	\$1,117,450	\$1,178,192
Department: 040 - ELECTIONS			
SALARIES - TEMPORARY	\$0	\$500	\$500
SALARIES - OTHER	\$15,249	\$16,000	\$16,000
EMP SAL & FRINGE	\$391,764	\$415,000	\$427,749
WORKERS COMPENSATION	\$306	\$165	\$120
SOCIAL SECURITY	\$1,396	\$1,262	\$1,262
JUDGES SALARIES & TRAINING	\$68,733	\$83,750	\$83,750
POSTAGE	\$9,848	\$15,000	\$15,000
PRINTING AND PUBLICATIONS	\$13,845	\$22,800	\$22,800
CENTRAL DUPLICATING	\$2,663	\$4,500	\$4,500
MILEAGE & CONFERENCE EXPENSE	\$3,910	\$11,130	\$13,750
CONTRACTUAL SERVICES	\$784	\$4,200	\$8,000
LEGAL SERVICES	\$3,000	\$3,000	\$3,000
NETWORKING/CONNECTION	\$240	\$1,000	\$1,000
ELECTION SUPPLIES & EXPENSES	\$2,364	\$2,000	\$2,000
OFFICE SUPPLIES	\$1,509	\$1,000	\$1,000
OTHER EXPENSES	\$2,380	\$500	\$500
VOTING SYS SUPPORT & SVCS	\$91,883	\$179,450	\$165,226
	\$609,875	\$761,257	\$766,157
Department: 045 - ST DEPT OF ASSESSMENTS			
STATE ASSESSMENT & TAX COST	\$138,717	\$146,084	\$283,318
	\$138,717	\$146,084	\$283,318
Department: 052 - OFFICE OF FINANCE			
SALARIES - PERMANENT	\$539,978	\$543,102	\$567,227
HEALTH & DENTAL	\$75,210	\$80,668	\$82,844
LIFE & LTD	\$2,833	\$3,287	\$3,372
EMPLOYEE DEVELOPMENT	\$209	\$5,120	\$1,500
RETIREMENT	\$66,871	\$73,432	\$76,667
WORKERS COMPENSATION	\$935	\$747	\$681
SOCIAL SECURITY	\$39,788	\$41,547	\$43,393
TELEPHONE	\$1,645	\$2,200	\$1,750
POSTAGE	\$13,756	\$14,000	\$14,250
MILEAGE & CONFERENCE EXPENSE	\$1,834	\$1,500	\$2,550
ASSOCIATION DUES	\$0	\$80	\$80
Bank Fees	\$87	\$100	\$350
TAX BILLS	\$6,712	\$6,500	\$6,900
AUDIT AND FINANCIAL RECORDS	\$68,736	\$65,000	\$66,000

COMMISSIONERS OF CAROLINE COUNTY

GENERAL FUND BUDGET

FISCAL YEAR 2026

	ACTUAL 2024	BUDGET 2025	BUDGET 2026
DATA PROCESSING	\$46,870	\$49,500	\$53,160
OFFICE SUPPLIES	\$3,518	\$5,000	\$5,000
BOND AND INSURANCE	\$150	\$150	\$150
OTHER EXPENSES	\$3,634	\$4,500	\$4,500
	\$872,768	\$896,433	\$930,374
Department: 060 - OFFICE OF LAW			
SALARIES - PERMANENT	\$251,782	\$250,362	\$161,602
HEALTH & DENTAL	\$16,294	\$17,432	\$17,924
LIFE & LTD	\$1,159	\$1,372	\$823
RETIREMENT	\$37,819	\$35,850	\$23,429
WORKERS COMPENSATION	\$435	\$344	\$194
SOCIAL SECURITY	\$18,859	\$19,152	\$12,363
TELEPHONE	\$2,300	\$2,300	\$1,500
POSTAGE	\$137	\$100	\$150
PRINTING AND PUBLICATIONS	\$4,979	\$3,200	\$5,000
CENTRAL DUPLICATING	\$2,327	\$1,800	\$2,400
MILEAGE & CONFERENCE EXPENSE	\$20,885	\$14,000	\$8,000
ASSOCIATION DUES	\$1,221	\$1,040	\$800
LEGAL SERVICES	\$97,202	\$40,000	\$50,000
OFFICE SUPPLIES	\$1,410	\$1,500	\$1,500
OTHER EXPENSES	\$11,295	\$14,000	\$10,000
	\$468,104	\$402,452	\$295,685
Department: 070 - OFFICE OF HUMAN RESOURCES			
SALARIES - PERMANENT	\$284,249	\$299,818	\$316,271
HEALTH & DENTAL	\$47,066	\$54,211	\$55,612
LIFE & LTD	\$1,391	\$1,891	\$1,948
EMPLOYEE DEVELOPMENT	\$1,676	\$3,000	\$2,000
RETIREMENT	\$33,435	\$38,976	\$41,115
WORKERS COMPENSATION	\$487	\$412	\$380
UNEMPLOYMENT	\$3,542	\$10,000	\$5,000
ACTUARIAL SERVICES	\$34,417	\$34,400	\$45,000
SOCIAL SECURITY	\$20,882	\$22,936	\$24,195
CRIMINAL BACKGROUND CHECKS	\$2,602	\$2,500	\$2,500
RETIREE EXPENSES	\$57	\$1,000	\$500
EMPLOYEE TRAINING	\$0	\$3,500	\$3,500
DRUG/ALCOHOL TESTING	\$7,578	\$8,500	\$8,500
POST EMP BENEFITS NOT HEALTH	\$1,779	\$2,000	\$2,000
POST EMPLOYEE HEALTH CARE	\$161,529	\$164,626	\$208,022
TELEPHONE	\$2,127	\$3,500	\$2,000
POSTAGE	\$779	\$750	\$750
PAYROLL SERVICES	\$75,016	\$76,000	\$79,000
ADVERTISING	\$3,481	\$4,000	\$1,000
PRINTING AND PUBLICATIONS	\$326	\$300	\$300
CENTRAL DUPLICATING	\$1,622	\$2,500	\$1,700
ID BADGES	\$335	\$600	\$600

COMMISSIONERS OF CAROLINE COUNTY

GENERAL FUND BUDGET

FISCAL YEAR 2026

	ACTUAL 2024	BUDGET 2025	BUDGET 2026
MILEAGE & CONFERENCE EXPENSE	\$387	\$4,000	\$6,000
ASSOCIATION DUES	\$1,449	\$1,500	\$1,500
VEHICLE LEASE	\$321	\$300	\$300
LEGAL SERVICES	\$0	\$3,000	\$1,000
AUTO INSURANCE	\$536	\$595	\$671
REPAIRS	\$0	\$500	\$500
FUELS	\$124	\$500	\$500
OFFICE SUPPLIES	\$1,199	\$2,000	\$2,000
MAINTENANCE	\$0	\$40,000	\$40,115
OTHER EXPENSES	\$5,222	\$6,000	\$6,000
EMPLOYEE ADVISORY BOARD	\$0	\$200	\$200
RENT	\$18,411	\$18,964	\$19,260
	\$712,023	\$812,979	\$879,939

Department: 080 - PLANNING & CODES ADMINISTRATION

SALARIES - PERMANENT	\$573,428	\$685,997	\$772,438
HEALTH & DENTAL	\$97,622	\$139,220	\$153,414
UNIFORMS	\$563	\$500	\$500
LIFE & LTD	\$3,734	\$4,899	\$5,421
EMPLOYEE DEVELOPMENT	\$279	\$1,500	\$1,500
RETIREMENT	\$90,657	\$96,547	\$107,918
WORKERS COMPENSATION	\$3,129	\$2,815	\$5,207
SOCIAL SECURITY	\$41,762	\$52,479	\$59,092
TELEPHONE	\$4,398	\$5,400	\$5,400
POSTAGE	\$1,989	\$2,000	\$2,000
ADVERTISING	\$0	\$750	\$1,000
PRINTING AND PUBLICATIONS	\$1,117	\$1,000	\$1,000
CENTRAL DUPLICATING	\$4,570	\$13,500	\$13,500
MILEAGE & CONFERENCE EXPENSE	\$5,199	\$6,000	\$6,000
ASSOCIATION DUES	\$1,668	\$2,000	\$2,000
VEHICLE LEASE	\$307	\$300	\$300
CONTRACTUAL SERVICES	\$0	\$37,745	\$20,000
LEGAL SERVICES	\$11,259	\$45,000	\$40,000
AUTO INSURANCE	\$1,154	\$1,275	\$1,448
FOREST CONSERVATION	\$0	\$1,000	\$1,000
OPERATION OF AUTOS	\$168	\$1,125	\$1,125
FUELS	\$1,428	\$2,625	\$2,625
OFFICE SUPPLIES	\$2,210	\$4,000	\$4,000
MAINTENANCE	\$25,036	\$26,163	\$28,000
OTHER EXPENSES	\$2,591	\$3,000	\$3,000
	\$874,268	\$1,136,840	\$1,237,888

Department: 090 - GENERAL SERVICES

TELEPHONE	\$56,410	\$57,000	\$76,800
POSTAGE	\$10,998	\$6,000	\$6,000
ESNEC ENERGY TRUST	\$3,130	\$1,650	\$1,650
PROPERTY & CASUALTY INS	\$98,283	\$103,055	\$109,218

COMMISSIONERS OF CAROLINE COUNTY

GENERAL FUND BUDGET

FISCAL YEAR 2026

	ACTUAL 2024	BUDGET 2025	BUDGET 2026
LIABILITY INSURANCE	\$56,412	\$59,115	\$85,332
ENVIRONMENTAL INSURANCE	\$18,251	\$20,075	\$15,750
OTHER EXPENSES	\$0	\$0	\$1,300
	\$243,485	\$246,895	\$296,050
Department: 095 - TECHNOLOGY			
SALARIES - PERMANENT	\$294,915	\$310,660	\$414,129
SALARIES-OVERTIME	\$2,032	\$3,500	\$3,500
HEALTH & DENTAL	\$27,160	\$35,145	\$46,322
LIFE & LTD	\$1,554	\$2,054	\$2,635
EMPLOYEE DEVELOPMENT	\$11,065	\$15,000	\$15,000
RETIREMENT	\$34,021	\$40,386	\$53,837
WORKERS COMPENSATION	\$512	\$430	\$501
SOCIAL SECURITY	\$22,411	\$23,901	\$31,949
TELEPHONE	\$3,095	\$4,000	\$3,500
POSTAGE	\$0	\$50	\$100
MILEAGE & CONFERENCE EXPENSE	\$453	\$3,000	\$3,000
VEHICLE LEASE	\$300	\$300	\$300
AUTO INSURANCE	\$536	\$595	\$671
REPAIRS	\$0	\$500	\$500
FUELS	\$388	\$1,000	\$750
OFFICE SUPPLIES	\$376	\$650	\$650
WIDE AREA NETWORK	\$170,163	\$243,000	\$209,000
MAINTENANCE	\$158,425	\$204,000	\$251,000
HARDWARE	\$160,038	\$122,000	\$86,000
TOOLS AND PARTS	\$1,166	\$1,500	\$1,500
SOFTWARE	\$179	\$1,000	\$1,000
LICENSES	\$85,230	\$80,000	\$110,000
OTHER EXPENSES	\$1,224	\$1,500	\$1,500
	\$975,242	\$1,094,171	\$1,237,344
Department: 100 - SHERIFF			
SALARIES - PERMANENT	\$2,679,872	\$2,841,538	\$3,061,772
SALARIES-CONTRACTUAL	\$76,127	\$117,209	\$53,061
SALARIES-OVERTIME	\$69,845	\$71,479	\$90,000
REIMBURSABLE OVERTIME	\$134,548	\$117,295	\$135,000
HEALTH & DENTAL	\$321,845	\$374,162	\$456,352
UNIFORMS	\$40,684	\$32,000	\$32,000
LIFE & LTD	\$5,156	\$6,125	\$5,849
EMPLOYEE DEVELOPMENT	\$16,079	\$10,000	\$10,000
RETIREMENT	\$849,334	\$1,060,867	\$1,161,797
WORKERS COMPENSATION	\$173,161	\$141,419	\$177,663
SOCIAL SECURITY	\$221,104	\$240,785	\$255,497
CBI	\$14,325	\$10,000	\$10,000
TELEPHONE	\$8,861	\$7,000	\$28,000
POSTAGE	\$1,063	\$1,300	\$1,300
EQUIPMENT	\$37,884	\$38,350	\$38,350

COMMISSIONERS OF CAROLINE COUNTY

GENERAL FUND BUDGET

FISCAL YEAR 2026

	ACTUAL 2024	BUDGET 2025	BUDGET 2026
UTILITIES	\$20,833	\$22,000	\$22,000
CENTRAL DUPLICATING	\$4,927	\$5,000	\$5,500
VEHICLE LEASE	\$577,560	\$5,100	\$5,100
CONTRACTUAL SERVICES	\$31,241	\$50,000	\$50,000
LEGAL SERVICES	\$0	\$5,000	\$5,000
PROPERTY & CASUALTY INS	\$5,620	\$4,851	\$6,796
LIABILITY INSURANCE	\$16,978	\$18,525	\$18,024
AUTO INSURANCE	\$25,943	\$29,500	\$32,350
INSURANCE K9 & LIABILITY	\$519	\$651	\$440
K9 TRAINING/SUPPLIES/VET	\$17,266	\$12,500	\$12,500
BUILDING MAINTENANCE	\$12,959	\$4,000	\$4,000
TECHNICAL SUPPORT	\$90,518	\$89,406	\$97,000
MOBILE DATA COMMUNICATIONS	\$20,320	\$15,000	\$0
WEAPON MAINTENANCE	\$37,225	\$33,588	\$33,588
REPAIRS	\$46,651	\$45,000	\$45,000
FUELS	\$115,975	\$127,000	\$127,000
OFFICE SUPPLIES	\$4,178	\$5,000	\$5,000
Public Outreach	\$118	\$500	\$500
NEW EMPLOYEE EXPENSE	\$7,413	\$15,000	\$15,000
NCIC LOGINS	\$2,317	\$3,000	\$3,000
OTHER EXPENSES	\$7,684	\$7,400	\$7,400
	\$5,696,133	\$5,567,550	\$6,011,839

Department: 105 - SCHOOL RESOURCE OFFICERS

SALARIES - PERMANENT	\$233,279	\$242,249	\$258,444
HEALTH & DENTAL	\$26,207	\$27,632	\$32,460
UNIFORMS	\$953	\$600	\$600
LIFE & LTD	\$376	\$441	\$441
EMPLOYEE DEVELOPMENT	\$0	\$300	\$300
RETIREMENT	\$77,595	\$92,224	\$102,447
WORKERS COMPENSATION	\$15,312	\$11,481	\$14,499
SOCIAL SECURITY	\$18,786	\$18,532	\$19,771
LIABILITY INSURANCE	\$1,756	\$1,605	\$2,080
AUTO INSURANCE	\$1,833	\$2,050	\$2,962
WEAPON MAINTENANCE	\$1,028	\$1,500	\$1,500
REPAIRS	\$352	\$2,100	\$2,100
FUELS	\$2,498	\$7,000	\$7,000
OTHER EXPENSES	\$0	\$200	\$200
	\$379,975	\$407,914	\$444,804

Department: 106 - RIDGELY CONTRACTED PATROL

SALARIES - PERMANENT	\$0	\$232,827	\$259,261
SALARIES-OVERTIME	\$0	\$10,000	\$10,000
HEALTH & DENTAL	\$0	\$52,296	\$51,713
UNIFORMS	\$0	\$0	\$3,000
LIFE & LTD	\$0	\$441	\$441
RETIREMENT	\$0	\$88,637	\$98,439

COMMISSIONERS OF CAROLINE COUNTY

GENERAL FUND BUDGET

FISCAL YEAR 2026

	ACTUAL 2024	BUDGET 2025	BUDGET 2026
WORKERS COMPENSATION	\$0	\$11,508	\$13,921
SOCIAL SECURITY	\$0	\$18,576	\$20,598
TELEPHONE	\$0	\$127	\$2,000
EQUIPMENT	\$0	\$28,350	\$5,000
LIABILITY INSURANCE	\$0	\$2,685	\$2,080
AUTO INSURANCE	\$0	\$0	\$2,962
WEAPON MAINTENANCE	\$0	\$0	\$3,000
REPAIRS	\$1,470	\$6,000	\$6,000
FUELS	\$0	\$21,000	\$10,000
OTHER EXPENSES	\$0	\$2,524	\$5,000
	\$1,470	\$474,971	\$493,415
Department: 107 - ADULT OFFENDER COM SERV PROC			
SALARIES - TEMPORARY	\$24,490	\$26,062	\$26,312
WORKERS COMPENSATION	\$1,057	\$1,070	\$1,031
SOCIAL SECURITY	\$1,813	\$1,994	\$2,013
TELEPHONE	\$508	\$600	\$600
	\$27,869	\$29,726	\$29,956
Department: 109 - SRO ELEMENTARY			
SALARIES - PERMANENT	\$236,535	\$246,271	\$264,417
SALARIES-CONTRACTUAL	\$110,514	\$120,469	\$130,822
HEALTH & DENTAL	\$60,067	\$64,254	\$66,047
UNIFORMS	\$2,280	\$1,000	\$1,000
LIFE & LTD	\$682	\$735	\$735
EMPLOYEE DEVELOPMENT	\$0	\$500	\$500
RETIREMENT	\$80,812	\$86,138	\$94,871
WORKERS COMPENSATION	\$21,254	\$17,380	\$22,173
SOCIAL SECURITY	\$23,884	\$28,056	\$30,236
LIABILITY INSURANCE	\$2,927	\$2,678	\$3,466
AUTO INSURANCE	\$3,665	\$4,050	\$3,702
WEAPON MAINTENANCE	\$1,679	\$2,500	\$2,500
REPAIRS	\$1,682	\$3,500	\$3,500
FUELS	\$4,154	\$7,500	\$7,500
OTHER EXPENSES	\$0	\$500	\$500
	\$550,136	\$585,531	\$631,969
Department: 120 - FIRE COMPANIES			
OTHER EXPENSES	\$248,610	\$233,100	\$251,936
FIRE COMPANIES	\$1,862,552	\$2,006,165	\$2,206,782
AMBULANCE FUNDING	\$107,713	\$107,713	\$107,713
STATE FIRE AID	\$315,109	\$315,109	\$346,443
	\$2,533,985	\$2,662,087	\$2,912,874
Department: 130 - JAIL			
SALARIES - PERMANENT	\$2,343,297	\$2,488,288	\$2,567,511
SALARIES-OVERTIME	\$201,342	\$231,790	\$236,444
HEALTH & DENTAL	\$369,258	\$435,601	\$434,537
UNIFORMS	\$12,413	\$15,000	\$17,000

COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2026

	ACTUAL 2024	BUDGET 2025	BUDGET 2026
LIFE & LTD	\$13,474	\$17,103	\$17,440
EMPLOYEE DEVELOPMENT	\$14,805	\$22,000	\$22,000
RETIREMENT	\$262,821	\$324,743	\$335,091
WORKERS COMPENSATION	\$151,991	\$126,427	\$154,107
SOCIAL SECURITY	\$187,944	\$208,086	\$214,503
EMPLOYEE RECRUITMENT	\$1,523	\$1,500	\$1,500
TELEPHONE	\$10,034	\$10,500	\$11,000
POSTAGE	\$22	\$250	\$750
UTILITIES	\$122,057	\$130,000	\$130,000
VEHICLE LEASE	\$118,135	\$12,965	\$600
LIABILITY INSURANCE	\$22,832	\$24,000	\$27,038
AUTO INSURANCE	\$5,250	\$6,050	\$6,347
PRE-TRIAL SERVICE UNIT FEES	\$16,965	\$16,000	\$20,000
BUILDING MAINTENANCE	\$65,575	\$110,000	\$120,000
SECURITY EQUIPMENT	\$7,881	\$10,000	\$10,000
OPERATION OF AUTOS	\$888	\$5,000	\$5,000
FOOD SERVICE	\$283,766	\$310,000	\$330,000
MEDICAL SERVICE	\$986,662	\$1,200,000	\$1,250,000
FUELS	\$3,028	\$6,000	\$6,000
OFFICE SUPPLIES	\$8,754	\$15,000	\$15,000
JANITORIAL SUPPLIES	\$16,778	\$30,000	\$30,000
INMATE SUPPLIES	\$25,698	\$28,000	\$24,000
EMPLOYEE TRAINING	\$0	\$89,300	\$20,000
OTHER EXPENSES	\$10,286	\$10,000	\$10,000
GRANT EXPENSES	\$2,295	\$0	\$0
	\$5,265,775	\$5,883,603	\$6,015,868

Department: 131 - Animal Control

SALARIES - PERMANENT	\$111,193	\$148,184	\$150,871
SALARIES-OVERTIME	\$12,291	\$7,280	\$7,280
HEALTH & DENTAL	\$35,309	\$41,818	\$46,293
UNIFORMS	\$1,151	\$2,000	\$2,000
LIFE & LTD	\$834	\$1,108	\$1,120
EMPLOYEE DEVELOPMENT	\$84	\$4,000	\$4,000
RETIREMENT	\$13,284	\$19,264	\$19,613
WORKERS COMPENSATION	\$5,157	\$5,757	\$6,200
SOCIAL SECURITY	\$8,810	\$11,893	\$12,099
TELEPHONE	\$3,002	\$2,100	\$2,100
EQUIPMENT	\$6,258	\$2,000	\$2,000
CONTRACTUAL SERVICES	\$264	\$1,500	\$1,500
LIABILITY INSURANCE	\$1,756	\$1,650	\$1,650
AUTO INSURANCE	\$1,847	\$2,130	\$3,948
REPAIRS	\$3,799	\$3,000	\$3,000
FUELS	\$9,315	\$9,000	\$9,000
OTHER EXPENSES	\$2,348	\$7,000	\$7,000
	\$216,703	\$269,684	\$279,674

COMMISSIONERS OF CAROLINE COUNTY

GENERAL FUND BUDGET

FISCAL YEAR 2026

	ACTUAL 2024	BUDGET 2025	BUDGET 2026
Department: 140 - EMERG SERV: ADMINISTRATION			
SALARIES - PERMANENT	\$173,817	\$181,679	\$204,940
SALARIES-OVERTIME	\$0	\$750	\$750
SALARIES - TEMPORARY	\$4,583	\$10,911	\$6,500
HEALTH & DENTAL	\$20,022	\$21,418	\$22,016
UNIFORMS	\$0	\$0	\$1,000
LIFE & LTD	\$979	\$1,051	\$1,081
EMPLOYEE DEVELOPMENT	\$675	\$3,000	\$3,000
RETIREMENT	\$25,563	\$24,751	\$27,942
WORKERS COMPENSATION	\$309	\$266	\$255
SOCIAL SECURITY	\$13,028	\$14,791	\$16,233
TELEPHONE	\$1,086	\$1,100	\$1,100
POSTAGE	\$313	\$550	\$550
UTILITIES	\$9,523	\$11,000	\$11,000
CENTRAL DUPLICATING	\$3,459	\$3,200	\$3,200
MILEAGE & CONFERENCE EXPENSE	\$6,203	\$4,000	\$4,000
VEHICLE LEASE	\$75	\$0	\$300
AUTO INSURANCE	(\$29)	\$600	\$671
BLDG/GROUNDS MAINTENANCE	\$969	\$5,000	\$5,000
REPAIRS	\$221	\$1,000	\$1,000
FUELS	\$1,680	\$2,500	\$2,500
OFFICE SUPPLIES	\$1,334	\$1,500	\$1,500
OTHER EXPENSES	\$1,283	\$1,500	\$1,500
	\$265,092	\$290,567	\$316,038
Department: 142 - EMERG SERV: COMMUNICATIONS			
SALARIES - PERMANENT	\$876,781	\$844,117	\$912,904
SALARIES CERTIFICATIONS	\$3,553	\$4,202	\$4,202
SALARIES-OVERTIME	\$235,991	\$325,725	\$341,944
SALARIES - TEMPORARY	\$10,448	\$40,000	\$8,000
HEALTH & DENTAL	\$183,773	\$215,303	\$211,567
UNIFORMS	\$6,990	\$10,000	\$10,000
LIFE & LTD	\$5,296	\$6,677	\$7,019
EMPLOYEE DEVELOPMENT	\$1,331	\$4,000	\$4,000
RETIREMENT	\$99,395	\$120,703	\$130,582
WORKERS COMPENSATION	\$2,835	\$1,669	\$1,520
SOCIAL SECURITY	\$82,639	\$92,874	\$96,929
TELEPHONE	\$2,206	\$8,500	\$8,500
EQUIPMENT	\$18,152	\$40,000	\$40,000
UTILITIES	\$8,377	\$10,000	\$10,000
CENTRAL DUPLICATING	\$765	\$900	\$900
MILEAGE & CONFERENCE EXPENSE	\$8,354	\$8,000	\$8,000
VEHICLE LEASE	\$47,195	\$300	\$300
CONTRACTUAL SERVICES	\$1,401	\$7,500	\$7,500
LIABILITY INSURANCE	\$9,952	\$10,500	\$11,785
AUTO INSURANCE	\$1,145	\$1,275	\$1,266

COMMISSIONERS OF CAROLINE COUNTY

GENERAL FUND BUDGET

FISCAL YEAR 2026

	ACTUAL 2024	BUDGET 2025	BUDGET 2026
OPERATION OF AUTOS	\$160	\$2,000	\$2,000
BLDG/GROUNDS MAINTENANCE	\$4,178	\$5,000	\$5,000
MAINTENANCE CONTRACT	\$245,079	\$305,000	\$305,000
FUELS	\$1,703	\$3,000	\$3,000
OFFICE SUPPLIES	\$726	\$2,000	\$2,000
OTHER EXPENSES	\$4,158	\$4,500	\$4,500
Reimbursed ENSB Expenses	\$151,276	\$150,000	\$150,000
	\$2,013,859	\$2,223,745	\$2,288,418
Department: 144 - EMERG SERV: EMS			
SALARIES - PERMANENT	\$2,566,432	\$2,449,192	\$2,589,238
SALARIES CERTIFICATIONS	\$63,604	\$88,000	\$88,000
SALARIES-OVERTIME	\$854,918	\$834,300	\$867,591
SALARIES - TEMPORARY	\$185,495	\$226,682	\$226,682
SALARIES - OTHER	\$1,746	\$4,500	\$4,500
HEALTH & DENTAL	\$492,734	\$519,648	\$573,059
UNIFORMS	\$18,915	\$23,000	\$23,000
LIFE & LTD	\$15,204	\$19,031	\$19,708
EMPLOYEE DEVELOPMENT	\$13,519	\$15,000	\$15,000
RETIREMENT	\$301,425	\$350,363	\$370,493
WORKERS COMPENSATION	\$142,793	\$131,386	\$145,734
SOCIAL SECURITY	\$269,112	\$275,605	\$288,865
TELEPHONE	\$5,310	\$5,400	\$5,400
POSTAGE	\$143	\$200	\$200
EQUIPMENT	\$52,496	\$80,000	\$80,000
UTILITIES	\$14,798	\$17,500	\$17,500
MILEAGE & CONFERENCE EXPENSE	\$8,815	\$11,000	\$11,000
VEHICLE LEASE	\$11,817	\$13,208	\$600
CONTRACTUAL SERVICES	\$15,361	\$38,500	\$38,500
AUTO INSURANCE	\$10,102	\$11,750	\$11,532
COMMUNICATIONS	\$7,692	\$8,000	\$8,000
BLDG/GROUNDS MAINTENANCE	\$13,628	\$20,000	\$20,000
EQUIPMENT MAINTENANCE	\$24,305	\$28,000	\$28,000
REPAIRS	\$71,138	\$100,000	\$100,000
FUELS	\$90,346	\$100,000	\$100,000
OFFICE SUPPLIES	\$2,454	\$3,000	\$3,000
SALARY MEDICAL DIRECTOR	\$99,519	\$65,000	\$65,000
EXPENSES MEDICAL DIRECTOR	\$6,066	\$7,000	\$7,000
AED/CPR PROGRAM	\$7,755	\$15,000	\$10,000
OTHER EXPENSES	\$7,192	\$5,500	\$5,500
RENT	\$3,000	\$3,000	\$3,000
	\$5,377,834	\$5,468,765	\$5,726,102

COMMISSIONERS OF CAROLINE COUNTY

GENERAL FUND BUDGET

FISCAL YEAR 2026

	ACTUAL 2024	BUDGET 2025	BUDGET 2026
Department: 146 - EMERGENCY MANAGEMENT			
SALARIES - PERMANENT	\$74,448	\$81,120	\$139,106
HEALTH & DENTAL	\$15,586	\$17,432	\$28,368
UNIFORMS	\$0	\$0	\$2,000
LIFE & LTD	\$122	\$512	\$920
EMPLOYEE DEVELOPMENT	\$805	\$2,000	\$4,000
RETIREMENT	\$8,565	\$10,546	\$18,084
WORKERS COMPENSATION	\$213	\$112	\$167
SOCIAL SECURITY	\$5,291	\$6,206	\$10,642
TELEPHONE	\$726	\$1,100	\$2,300
EQUIPMENT	\$3,703	\$7,000	\$7,000
MILEAGE & CONFERENCE EXPENSE	\$1,913	\$3,000	\$6,000
AUTO INSURANCE	\$2,610	\$2,900	\$2,611
SAFETY TRAINING	\$3,900	\$4,000	\$4,000
REPAIRS	\$301	\$1,000	\$1,000
FUELS	\$1,031	\$3,000	\$3,000
OFFICE SUPPLIES	\$308	\$500	\$500
OTHER EXPENSES	\$4,507	\$5,000	\$5,000
	\$124,030	\$145,428	\$234,698
Department: 160 - HUMANE SOCIETY			
HUMANE SOC/ANIMAL CONTROL	\$336,955	\$370,650	\$385,476
	\$336,955	\$370,650	\$385,476
Department: 170 - LIQUOR LICENSING			
SALARIES - PERMANENT	\$79,235	\$94,315	\$75,884
WORKERS COMPENSATION	\$875	\$830	\$850
SOCIAL SECURITY	\$6,042	\$7,215	\$5,805
POSTAGE	\$107	\$300	\$300
ADVERTISING	\$365	\$250	\$250
PRINTING AND PUBLICATIONS	\$486	\$500	\$500
MILEAGE & CONFERENCE EXPENSE	\$0	\$2,500	\$3,000
ASSOCIATION DUES	\$0	\$150	\$150
TRAINING	\$419	\$600	\$600
OFFICE SUPPLIES	\$52	\$500	\$500
OTHER EXPENSES	\$150	\$300	\$300
	\$87,728	\$107,460	\$88,139
Department: 200 - PW: GENERAL ADMINISTRATION			
SALARIES - PERMANENT	\$231,104	\$238,598	\$248,244
SALARIES-OVERTIME	\$1,979	\$1,000	\$1,000
HEALTH & DENTAL	\$36,912	\$53,107	\$45,168
UNIFORMS	\$2,178	\$3,000	\$2,000
LIFE & LTD	\$985	\$1,402	\$1,425
EMPLOYEE DEVELOPMENT	\$3,116	\$4,000	\$2,000
RETIREMENT	\$22,573	\$32,267	\$33,566
WORKERS COMPENSATION	\$5,354	\$4,786	\$5,216
SOCIAL SECURITY	\$17,125	\$18,329	\$19,067

COMMISSIONERS OF CAROLINE COUNTY

GENERAL FUND BUDGET

FISCAL YEAR 2026

	ACTUAL 2024	BUDGET 2025	BUDGET 2026
TELEPHONE	\$1,588	\$1,300	\$1,000
POSTAGE	\$362	\$400	\$400
CENTRAL DUPLICATING	\$3,400	\$4,000	\$4,000
MILEAGE & CONFERENCE EXPENSE	\$2,367	\$2,700	\$3,000
VEHICLE LEASE	\$6,221	\$300	\$0
AUTO INSURANCE	\$1,558	\$600	\$2,584
OPERATION OF AUTOS	\$601	\$1,100	\$500
FUELS	\$1,572	\$3,100	\$2,500
OFFICE SUPPLIES	\$3,440	\$3,200	\$4,000
OTHER EXPENSES	\$1,549	\$3,500	\$3,000
	\$343,983	\$376,689	\$378,670

Department: 210 - PW: CENTRAL SHOP

SALARIES - PERMANENT	\$245,271	\$311,784	\$350,080
SALARIES-OVERTIME	\$8,961	\$3,000	\$3,000
HEALTH & DENTAL	\$58,875	\$86,923	\$85,808
UNIFORMS	\$10,121	\$9,500	\$9,500
LIFE & LTD	\$1,089	\$2,285	\$2,457
EMPLOYEE DEVELOPMENT	\$2,074	\$1,500	\$1,500
RETIREMENT	\$28,381	\$40,532	\$45,510
WORKERS COMPENSATION	\$10,797	\$11,658	\$13,841
SOCIAL SECURITY	\$18,179	\$24,081	\$27,011
TELEPHONE	\$508	\$750	\$700
AUTO INSURANCE	\$2,629	\$2,900	\$3,197
FUEL SYSTEM MAINTENANCE	\$260	\$0	\$0
PARTS	\$56,731	\$62,000	\$65,000
MAINTENANCE CONTRACT	\$6,716	\$10,000	\$10,000
REPAIRS	\$77,138	\$65,000	\$65,000
PARTS - ROADS	\$134,885	\$127,000	\$130,000
FUELS	\$3,484	\$5,400	\$5,500
LUBRICANTS	\$14,955	\$21,000	\$21,000
TOOLS	\$4,531	\$7,000	\$7,000
OTHER EXPENSES	\$1,824	\$4,000	\$4,000
	\$687,411	\$796,313	\$850,104

Department: 240 - PW: SOLID WASTE DISPOSAL

SALARIES - PERMANENT	\$57,298	\$57,974	\$60,181
SALARIES-OVERTIME	\$2,010	\$2,500	\$2,500
HEALTH & DENTAL	\$18,418	\$21,418	\$17,924
UNIFORMS	\$218	\$400	\$400
LIFE & LTD	\$381	\$408	\$418
RETIREMENT	\$6,644	\$7,537	\$7,824
WORKERS COMPENSATION	\$2,528	\$2,240	\$2,457
SOCIAL SECURITY	\$4,174	\$4,626	\$4,795
UTILITIES	\$6,310	\$7,500	\$3,600
CONTRACTUAL SERVICES	\$1,580	\$101,210	\$101,210
REGIONAL LANDFILL COST	\$192,189	\$80,000	\$80,000

COMMISSIONERS OF CAROLINE COUNTY

GENERAL FUND BUDGET

FISCAL YEAR 2026

	ACTUAL 2024	BUDGET 2025	BUDGET 2026
AUTO INSURANCE	\$1,925	\$2,150	\$2,366
REPAIRS	\$5,047	\$8,000	\$8,000
FUELS	\$7,184	\$10,500	\$9,000
SUPPLIES AND MATERIALS	\$1,066	\$2,000	\$1,500
OTHER EXPENSES	\$0	\$500	\$500
RENT	\$1,896	\$1,750	\$1,750
	\$308,869	\$310,713	\$304,425

Department: 245 - PW: JOHNSONGRASS

SALARIES - PERMANENT	\$36,954	\$38,885	\$40,568
SALARIES-OVERTIME	\$324	\$2,500	\$2,500
HEALTH & DENTAL	\$17,898	\$17,432	\$17,924
UNIFORMS	\$38	\$350	\$350
LIFE & LTD	\$360	\$439	\$451
EMPLOYEE DEVELOPMENT	\$40	\$0	\$0
RETIREMENT	\$7,425	\$8,425	\$8,790
WORKERS COMPENSATION	\$1,652	\$1,533	\$1,688
SOCIAL SECURITY	\$2,738	\$3,166	\$3,295
TELEPHONE	\$508	\$600	\$600
AUTO INSURANCE	\$444	\$710	\$1,242
PARTS	\$0	\$1,200	\$1,200
CHEMICALS	\$1,057	\$4,000	\$3,500
REPAIRS	\$2,159	\$3,000	\$3,000
FUELS	\$1,911	\$2,900	\$2,500
OFFICE SUPPLIES	\$19	\$0	\$0
OTHER EXPENSES	\$375	\$950	\$900
	\$73,902	\$86,090	\$88,508

Department: 249 - PW: MOSQUITO CONTROL

SALARIES - PERMANENT	\$26,630	\$25,924	\$27,045
SALARIES-OVERTIME	\$216	\$0	\$0
SALARIES - TEMPORARY	\$6,942	\$6,213	\$7,972
UNIFORMS	\$38	\$350	\$350
EMPLOYEE DEVELOPMENT	\$0	\$200	\$200
WORKERS COMPENSATION	\$1,371	\$1,190	\$1,373
SOCIAL SECURITY	\$2,356	\$2,458	\$2,679
VEHICLE LEASE	\$0	\$14,532	\$0
AUTO INSURANCE	\$725	\$710	\$781
REPAIRS	\$3,494	\$4,000	\$3,000
FUELS	\$3,191	\$5,000	\$4,000
STATE EXPENSES	\$7,601	\$9,500	\$9,500
OTHER EXPENSES	\$34	\$300	\$300
	\$52,598	\$70,377	\$57,200

Department: 250 - PW: ROADS

SALARIES - PERMANENT	\$866,218	\$1,110,365	\$1,314,301
SALARIES-OVERTIME	\$55,683	\$40,000	\$40,000
SALARIES - TEMPORARY	(\$110)	\$0	\$0

COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2026

	ACTUAL 2024	BUDGET 2025	BUDGET 2026
HEALTH & DENTAL	\$201,266	\$296,852	\$327,294
UNIFORMS	\$8,847	\$8,000	\$8,000
LIFE & LTD	\$4,790	\$8,373	\$9,427
EMPLOYEE DEVELOPMENT	\$18,371	\$15,000	\$7,500
RETIREMENT	\$101,533	\$144,347	\$170,859
WORKERS COMPENSATION	\$38,880	\$42,602	\$53,089
SOCIAL SECURITY	\$66,894	\$88,003	\$103,604
TELEPHONE	\$7,709	\$5,250	\$5,250
MILEAGE & CONFERENCE EXPENSE	\$1,102	\$1,500	\$1,500
VEHICLE LEASE	\$263,845	\$86,697	\$2,100
CONTRACTUAL SERVICES	\$64,215	\$84,000	\$84,000
AUTO INSURANCE	\$15,430	\$16,750	\$18,842
FUELS	\$95,500	\$124,000	\$124,000
PIPE	\$253	\$15,000	\$15,000
ASPHALT	\$12,367	\$10,000	\$10,000
ROAD MATERIALS	\$38,805	\$45,000	\$45,000
GRAVEL	\$36,581	\$90,000	\$90,000
SIGN MATERIALS	\$30,234	\$25,000	\$25,000
OTHER CONSTRUCTION MATERIALS	\$31,960	\$30,000	\$30,000
EQUIPMENT	\$3,532	\$10,000	\$10,000
OTHER EXPENSES	\$6,615	\$5,000	\$5,000
EMERGENCY OPERATIONS	\$728	\$10,000	\$10,000
	\$1,971,246	\$2,311,739	\$2,509,766

Department: 259 - PW: COUNTY BUILDINGS

SALARIES - PERMANENT	\$253,284	\$257,581	\$281,781
SALARIES-OVERTIME	\$7,090	\$5,400	\$5,400
HEALTH & DENTAL	\$35,426	\$37,832	\$38,813
UNIFORMS	\$1,363	\$1,400	\$1,400
LIFE & LTD	\$1,629	\$1,747	\$1,856
EMPLOYEE DEVELOPMENT	\$4,915	\$1,500	\$1,500
RETIREMENT	\$29,513	\$33,486	\$36,632
WORKERS COMPENSATION	\$11,116	\$10,624	\$11,257
SOCIAL SECURITY	\$19,394	\$20,118	\$21,969
TELEPHONE	\$4,726	\$3,800	\$3,800
UTILITIES	\$174,645	\$165,000	\$165,000
VEHICLE LEASE	\$229,759	\$24,879	\$900
CONTRACTUAL SERVICES	\$246,530	\$265,000	\$265,000
AUTO INSURANCE	\$3,028	\$2,875	\$4,679
REPAIRS & MAINTENANCE	\$126,147	\$120,000	\$120,000
REPAIRS	\$2,369	\$4,000	\$4,000
FUELS	\$7,361	\$8,600	\$8,600
TOOLS	\$770	\$6,000	\$6,000
OTHER EXPENSES	\$1,012	\$2,500	\$2,500
	\$1,160,077	\$972,342	\$981,087

COMMISSIONERS OF CAROLINE COUNTY

GENERAL FUND BUDGET

FISCAL YEAR 2026

	ACTUAL 2024	BUDGET 2025	BUDGET 2026
Department: 310 - HEALTH			
SALARY OFFICER	\$3,146	\$3,143	\$3,143
WORKERS COMPENSATION	\$6	\$6	\$4
SOCIAL SECURITY	\$241	\$240	\$240
CAROLINE MENTAL HEALTH	\$48,709	\$49,683	\$50,676
HEALTH DEPARTMENT	\$537,461	\$548,210	\$559,174
CAROLINE CENTER	\$26,845	\$26,845	\$26,845
	\$616,407	\$628,127	\$640,082
Department: 320 - SOCIAL SERVICES			
UPPER SHORE AGING	\$292,967	\$336,840	\$403,774
DELMARVA COMM. SERVICES INC	\$85,000	\$85,000	\$110,000
St. Martin Ministries	\$7,500	\$5,000	\$0
HUMAN SERVICE COUNCIL	\$25,000	\$25,000	\$0
HIS HOPE	\$5,000	\$5,000	\$0
AARON'S PLACE	\$5,000	\$5,000	\$5,000
CASA FOR CAROLINE	\$5,000	\$5,000	\$5,000
Big Brothers Big Sisters of the Eastern Shore	\$5,000	\$5,000	\$0
MID SHORE FAMILY VIOLENCE	\$4,675	\$5,000	\$6,300
Positive Strides	\$5,000	\$5,000	\$5,000
Men for Change Inc	\$8,000	\$5,000	\$5,000
	\$448,142	\$486,840	\$540,074
Department: 330 - EDUCATION			
CHESAPEAKE COLLEGE	\$1,612,223	\$1,769,552	\$1,983,413
BOARD OF EDUCATION	\$14,734,903	\$17,150,430	\$19,024,328
STATE RETIREMENT CONTRIB.	\$0	\$0	\$573,757
BD OF ED TEACHERS PENSION	\$1,346,097	\$1,346,097	\$1,346,097
CHESAPEAKE ALLIED HLTH PRINC	\$72,640	\$75,355	\$78,410
CHESAPEAKE ALLIED HLTH INT	\$36,853	\$34,674	\$32,413
CHESAPEAKE COLLEGE REPAIRS	\$91,653	\$96,268	\$102,752
	\$17,894,368	\$20,472,376	\$23,141,170
Department: 340 - RECREATION			
SALARIES - PERMANENT	\$470,718	\$470,330	\$494,387
SALARIES-OVERTIME	\$4,157	\$5,830	\$6,093
SALARIES - TEMPORARY	\$5,279	\$8,594	\$8,594
HEALTH & DENTAL	\$91,564	\$104,313	\$107,121
UNIFORMS	\$713	\$1,200	\$1,350
LIFE & LTD	\$2,301	\$3,062	\$3,151
EMPLOYEE DEVELOPMENT	\$1,095	\$1,200	\$1,320
RETIREMENT	\$55,656	\$62,329	\$65,498
WORKERS COMPENSATION	\$11,480	\$11,606	\$12,797
SOCIAL SECURITY	\$34,962	\$37,067	\$38,944
CRIMINAL BACKGROUND CHECKS	\$585	\$600	\$600
POSTAGE	\$995	\$1,300	\$1,300
PRINTING AND PUBLICATIONS	\$634	\$1,900	\$1,900
EQUIPMENT	\$2,200	\$2,500	\$2,750

COMMISSIONERS OF CAROLINE COUNTY

GENERAL FUND BUDGET

FISCAL YEAR 2026

	ACTUAL 2024	BUDGET 2025	BUDGET 2026
CENTRAL DUPLICATING	\$6,499	\$6,700	\$6,850
MILEAGE & CONFERENCE EXPENSE	\$3,705	\$5,500	\$6,050
ASSOCIATION DUES	\$1,600	\$2,320	\$2,000
CONTRACTUAL SERVICES	\$3,613	\$4,800	\$5,280
OFFICE SUPPLIES	\$3,199	\$3,700	\$4,000
OTHER EXPENSES	\$14,319	\$14,000	\$15,400
	\$715,273	\$748,851	\$785,385
Department: 345 - PARKS			
SALARIES - PERMANENT	\$177,063	\$226,044	\$251,797
SALARIES-OVERTIME	\$2,445	\$5,400	\$5,643
SALARIES - TEMPORARY	\$22,584	\$21,872	\$21,872
HEALTH & DENTAL	\$35,330	\$59,292	\$60,828
UNIFORMS	\$901	\$1,600	\$1,600
LIFE & LTD	\$906	\$1,605	\$1,721
EMPLOYEE DEVELOPMENT	\$1,310	\$1,500	\$1,650
RETIREMENT	\$20,154	\$29,386	\$32,734
WORKERS COMPENSATION	\$8,661	\$9,381	\$10,949
SOCIAL SECURITY	\$14,792	\$19,379	\$21,367
TELEPHONE	\$1,983	\$2,400	\$2,100
UTILITIES	\$42,832	\$53,460	\$56,000
VEHICLE LEASE	\$300	\$14,832	\$600
CONTRACTUAL SERVICES	\$17,242	\$28,600	\$31,460
Mowing Service	\$29,630	\$35,375	\$41,955
AUTO INSURANCE	\$4,369	\$4,850	\$7,298
REPAIRS & MAINTENANCE	\$38,543	\$51,000	\$56,000
LAWN CARE	\$2,627	\$4,500	\$4,500
REPAIRS	\$8,835	\$6,000	\$7,500
FUELS	\$12,825	\$17,000	\$18,700
SUPPLIES AND MATERIALS	\$0	\$20,000	\$22,000
OTHER EXPENSES	\$2,468	\$5,225	\$5,747
	\$445,798	\$618,701	\$664,021
Department: 347 - ARTS			
CAROLINE ARTS COUNCIL	\$6,500	\$6,500	\$6,500
	\$6,500	\$6,500	\$6,500
Department: 350 - LIBRARY			
LIBRARY	\$1,353,048	\$1,420,701	\$1,461,813
IMAGINATION LIBRARY	\$6,000	\$6,000	\$6,000
	\$1,359,048	\$1,426,701	\$1,467,813
Department: 360 - EXTENSION SERVICE			
OPERATING APPROPRIATION	\$43,100	\$45,601	\$48,100
EXTENSION SERVICE	\$136,574	\$143,248	\$151,397
	\$179,674	\$188,849	\$199,497
Department: 370 - SOIL CONSERVATION			
PUBLIC DRAINAGE ASSOCIATIONS	\$40,000	\$40,000	\$0
	\$40,000	\$40,000	\$0

COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2026

	ACTUAL 2024	BUDGET 2025	BUDGET 2026
Department: 385 - ECONOMIC DEVELOPMENT			
MID SHORE REGIONAL COUNCIL	\$15,000	\$15,000	\$15,000
	\$15,000	\$15,000	\$15,000
Department: 400 - DEBT SERVICE			
BOND ADMIN COSTS	\$2,373	\$3,500	\$2,500
JAIL FACILITIES PRINC	\$11,629	\$11,711	\$11,793
JAIL FACILITIES INT	\$2,024	\$1,295	\$1,213
2014 PUBLIC IMP BOND PRINC	\$345,000	\$360,000	\$375,000
2014 PUBLIC IMP BOND INTREST	\$145,894	\$137,269	\$128,269
2019 PUBLIC IMPROV. & REFUND BOND PRINC.	\$2,205,000	\$2,220,000	\$2,300,000
2019 PUBLIC IMPROV. & REFUND BOND INT	\$1,085,700	\$975,450	\$864,450
	\$3,797,619	\$3,709,225	\$3,683,225
Department: 410 - INTERGOVERNMENTAL			
IN LIEU OF BANKSTOCK	\$3,080	\$3,080	\$3,080
TOWN PLANNING GRANTS	\$12,500	\$12,500	\$12,500
	\$15,580	\$15,580	\$15,580
Department: 420 - CONTINGENCY			
CONTINGENCY OPERATIONS	\$347,170	\$469,745	\$537,500
	\$347,170	\$469,745	\$537,500
Department: 620 - TRANSFERS OUT			
4 H & YOUTH FUND	\$22,639	\$25,499	\$27,844
Transfer to Ag. Land Preservation	\$20,000	\$0	\$0
TRANSFER TO CAPITAL	\$4,512,114	\$5,538,593	\$7,238,922
TRANS JONESTOWN WATER SYSTEM	\$4,710	\$4,400	\$6,550
	\$4,559,463	\$5,568,492	\$7,273,316
EXPENSES Total	\$65,560,721	\$72,350,782	\$79,208,471

CAPITAL
IMPROVEMENT
FUND

Fiscal Year 2026

**COMMISSIONERS OF CAROLINE COUNTY
CAPITAL IMPROVEMENT BUDGET
FISCAL YEAR 2026**

REVENUES

TRANSFER TAX	800,000
	800,000
Department: 530 - GRANTS - FEDERAL GOVERNMENT	
OTHER FEDERAL GRANTS	1,300,000
FEDERAL AID ROADS	2,260,000
	3,560,000
Department: 533 - GRANTS - STATE GOVERNMENT	
STATE ROAD CONSTRUCTION AID	124,036
PROGRAM OPEN SPACE GRANTS	1,534,726
	1,658,762
Department: 560 - MISCELLANEOUS REVENUES	
NORTH COUNTY PARK	1,353,000
SALE OF SURPLUS EQUIPMENT	433,940
	1,786,940
Department: 610 - TRANSFERS IN	
TRANSFER IN	9,826,802
TRANSFER FR BLS	594,177
TRANSFER	748,722
	11,169,701
Department: 630 - OTHER FINANCING SOURCES	
PRIOR YEAR CAPITAL ALLOCATIO	2,903,518
PRIOR YR CAPITAL RESERVE	564,306
	3,467,824
REVENUES Total	22,443,227
EXPENSES	
Department: 010 - COUNTY COMMISSIONERS	
CAP ALLOCATION	1,914,686
	1,914,686
Department: 100 - SHERIFF	
EQUIPMENT SURPLUS CA	103,940
	103,940
Department: 130 - JAIL	
CAPITAL CORRECTIONS CA	25,911
	25,911
Department: 150 - EMERGENCY MANAGEMENT GRANTS	
DES REIMBURSED EXPENSE	594,177
CAPITAL RADIO PURCHASE	906,777
	1,500,954
Department: 250 - PW: ROADS	
STATE AID ROAD PROJECTS CA	124,036
BRIDGE REPLACE FED AID CA	2,260,000
ARPA HIGHWAY	748,722

**COMMISSIONERS OF CAROLINE COUNTY
CAPITAL IMPROVEMENT BUDGET
FISCAL YEAR 2026**

ROADS MAINTENANCE CA	2,700,000
CAPITAL CONTRACTUAL SERVICE	100,000
CAPITAL RES BRIDGES & ROADS	564,306
CAPITAL RESERVE	800,000
EQUIPMENT SURPLUS CA	310,000
	7,607,064
Department: 259 - PW: COUNTY BUILDINGS	
Double Hills Industrial Park	1,234,880
CAP BUILDINGS	93,000
CAPITAL COURTHOUSE CA	518,850
CAPITAL BUSINESS&TECHNOLOGY	20,000
CAPITAL COUNTY WIDE	110,549
	1,977,279
Department: 330 - EDUCATION	
BOE Capital Allocation	532,222
	532,222
Department: 332 - CHESAPEAKE COLLEGE	
CAP BUILDINGS	2,723,145
	2,723,145
Department: 340 - RECREATION	
CHOPTANK MARINA	1,353,000
North County Park	1,332,307
North County Parks LWCF	1,300,000
Henderson Community Park	202,419
CHOPTANK MARINA WW	1,353,000
CAP ALLOCATION	66,000
CAPITAL ALLOC REC& PARKS	431,300
EQUIPMENT SURPLUS CA	20,000
	6,058,026
EXPENSES Total	22,443,227

**Caroline County
Capital Improvement Program
FY 2026**

<i>Department Name</i>	Total	Prior Year	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Technology	170,000	70,000	0	65,000	0	35,000	0	0
Court System	0	0	0	0	0	0	0	0
Planning & Codes Administration	0	0	0	0	0	0	0	0
Sheriffs Department	2,351,324	385,500	103,940	350,694	361,215	372,052	383,213	394,710
Corrections	297,611	171,700	25,911	20,000	20,000	20,000	20,000	20,000
Department of Emergency Services	16,881,954	906,000	1,500,954	3,415,000	2,435,000	2,455,000	2,475,000	3,695,000
Public Works	38,820,750	10,098,307	7,607,064	4,200,000	4,130,000	4,261,500	4,194,575	4,329,304
Infrastructure/Comm Development	1,234,880	0	1,234,880	0	0	0	0	0
Primary Education	71,184,403	952,181	532,222	3,400,000	1,300,000	35,000,000	30,000,000	0
Secondary Education		0	2,723,145					
Facilities	3,302,055	1,911,656	742,399	271,000	317,000	60,000	0	0
Recreation and Parks	17,057,816	7,729,790	6,058,026	1,540,000	1,205,000	525,000	0	0
Library	777,340	0	0	0	582,340	180,000	15,000	0
Admin/Finance/Tax	3,429,372	1,514,686	1,914,686	0	0	0	0	0
Animal Control	0	0	0	0	0	0	0	0
Totals	158,230,650	23,739,820	22,443,227	13,261,694	10,350,555	42,908,552	37,087,788	8,439,014
<u>Sources of Funding</u>								
General Fund		5,538,593	7,238,922					
State Grants		6,426,919	4,246,642					
Grants-Federal		4,245,925	4,308,722					
Bonds		576,181	0					
General Fund PY		1,960,876	2,903,518					
Capital Reserve		1,851,094	1,364,306					
Fund Balance		0	0					
Other		3,140,232	2,381,117					
Totals		23,739,820	22,443,227					

COMMISSIONERS OF CAROLINE COUNTY							
Capital Improvement Budget							
Fiscal Year 2026							
Department	Total	General Fund		Capital Reserve	State Grant	Federal Grant	Other
	Amount	2026	Prior Years				
ADMINISTRATION							
Future Capital Infrastructure	1,914,686		1,914,686				
Department Totals	1,914,686	0	1,914,686	0	0	0	0
CORRECTIONS							
Replacement Tahoe	25,911		25,911				
Department Totals	25,911	0	25,911	0	0	0	0
DEPARTMENT OF EMERGENCY SERVICES							
Cardiac Monitors	594,177						594,177
County Radio Replacement	906,777	906,777					
Department Totals	1,500,954	906,777	0	0	0	0	594,177
PUBLIC WORKS							
Hot Mix Overlay	2,124,036	1,200,000		800,000	124,036		
Tar & Chip	1,500,000	1,500,000					
Dirt Road Paving	748,722					748,722	
County Tree Trimming	100,000	100,000					
Bridge Replacement	2,824,306			564,306		2,260,000	
10 Wheel Dump Truck	300,000						300,000
Zero Turn Mower	10,000						10,000
Department Totals	7,607,064	2,800,000	0	1,364,306	124,036	3,008,722	310,000
FACILITIES							
Public Works - Remodel Crews Quarters	75,000	75,000					
DES - Flooring Replacement	18,000	18,000					
Preston Tower - HVAC Unit	20,000	20,000					
Renovations HODO	110,549		110,549				
COURTHOUSE							
Elevator Replacement	240,000	240,000					
Front Door Replacement	40,000	40,000					
Courtroom and Office Carpet Replacement	60,000	60,000					
Flooring Replacement SAO	45,000	45,000					
Clock Tower Repairs	133,850		133,850				
Department Totals	742,399	498,000	244,399	0	0	0	0
Infrastructure							
Double Hills Industrial Park Road	1,234,880				1,234,880		
Department Totals	1,234,880	0	0	0	1,234,880	0	0
BOARD OF EDUCATION							
DES - HVAC Chiller System	30,000	30,000					
LMS - Early Planning and Design	165,000	165,000					
Highschool Campus Improvements	337,222		337,222				
Department Totals	532,222	195,000	337,222	0	0	0	0
CHESAPEAKE COLLEGE							
QA Technical Building	2,723,145	2,723,145					
	2,723,145	2,723,145	0	0	0	0	0
RECREATION AND PARKS							
Fretterd Building Roof Repairs	66,000	66,000					
Zero Turn Mower	20,000						20,000
FES - Field Renovations	30,000	30,000					
POS Additional Ball Field Funds	26,569		26,569				
Ballfield Engineering & Renovations	66,312		66,312				
Caroline Courthouse-Pathway Improvement	5,000		5,000				
POS Matching Funds	20,000	20,000					
Henderson Community Park	222,419		20,000		202,419		
North County Regional Park	2,895,726		263,419		1,332,307	1,300,000	
Choptank Marina	2,706,000				1,353,000		1,353,000
Department Totals	6,058,026	116,000	381,300	0	2,887,726	1,300,000	1,373,000
SHERIFF'S OFFICE							
Police Vehicle-1 Patrol	103,940						103,940
Department Total	103,940	0	0	0	0	0	103,940
Total Projects: Expenditures& Revenue Sources	22,443,227	7,238,922	2,903,518	1,364,306	4,246,642	4,308,722	2,381,117

**ENTERPRISE
FUNDS**

Fiscal Year 2026

**COMMISSIONERS OF CAROLINE COUNTY
ENTERPRISE FUNDS
FISCAL YEAR 2026**

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 or revenues earned, expense incurred and the net income to determine what purpose revenue generated is used for.

Fund: 02 - Recreation Programs

PRIOR YEAR ESTIMATED BALANCE 510,000

REVENUES

Department: 533 - GRANTS - STATE GOVERNMENT

CCPS AFTERSCHOOL GRANT	221,234
21 Century Cohurt 25 Year 2	350,129
21 Century Cohurt 24 Year 3	397,137
GRANT HSC AFTERSCHOOL	95,281
SANITARY GRANT	5,000
Land Preservation Rec. Plan Grant	25,000

Department Total: 533 - GRANTS - STATE GOVERNMENT	1,093,781
--	------------------

Department: 540 - CHARGES FOR SERVICES

BOAT RAMP	25,000
ADULT PROGRAMS	16,000
YOUTH PROGRAMS	60,000
Youth Sports	44,000
SPECIAL EVENTS	22,000
ADMINISTRATION	500
MARINA	40,000

Department Total: 540 - CHARGES FOR SERVICES	207,500
---	----------------

REVENUES Total	1,301,281
-----------------------	------------------

EXPENSES

Department: 340 - RECREATION

BOAT RAMP	12,000
GANEYS WHARF RESIDENCE	500
FEES CREDIT CARD	4,000

Department Total: 340 - RECREATION	16,500
---	---------------

Department: 341 - Administration

TELEPHONE	2,500
CONTRACTUAL SERVICES	5,000
ADMINISTRATION	2,500

Department Total: 341 - Administration	10,000
---	---------------

Department: 342 - MARINA

SALARIES - TEMPORARY	9,300
WORKERS COMPENSATION	376

**COMMISSIONERS OF CAROLINE COUNTY
ENTERPRISE FUNDS
FISCAL YEAR 2026**

	SOCIAL SECURITY	711
	UTILITIES	4,400
	CONTRACTUAL SERVICES	15,000
	OTHER EXPENSES	4,000
	Department Total: 342 - MARINA	33,787
Department:	343 - Special Events	
	SALARIES - TEMPORARY	2,500
	WORKERS COMPENSATION	101
	SOCIAL SECURITY	191
	SPECIAL EVENTS	14,000
	Department Total: 343 - Special Events	16,792
Department:	620 - TRANSFERS OUT	
	TRANSFERS OUT	7,580
	Department Total: 620 - TRANSFERS OUT	7,580
Department:	810 - ADULT PROGRAMS	
	SALARIES - TEMPORARY	6,000
	WORKERS COMPENSATION	242
	SOCIAL SECURITY	459
	ADULT PROGRAM EXPENSES	4,000
	Department Total: 810 - ADULT PROGRAMS	10,701
Department:	820 - YOUTH PROGRAMS	
	SALARIES - TEMPORARY	28,000
	WORKERS COMPENSATION	1,131
	SOCIAL SECURITY	2,142
	YOUTH EXPENSES	17,000
	Department Total: 820 - YOUTH PROGRAMS	48,273
Department:	821 - Youth Sports	
	SALARIES - TEMPORARY	24,000
	WORKERS COMPENSATION	970
	SOCIAL SECURITY	1,836
	YOUTH EXPENSES	14,000
	Department Total: 821 - Youth Sports	40,806
Department:	840 - HSC PROGRAM (AFTER SCHOOL)	
	SALARIES - TEMPORARY	59,306
	EMPLOYEE DEVELOPMENT	200
	WORKERS COMPENSATION	3,000
	SOCIAL SECURITY	4,117
	CRIMINAL BACKGROUND CHECKS	195
	TELEPHONE	360
	PRINTING AND PUBLICATIONS	150
	CONTRACTUAL SERVICES	22,325
	TRAVEL	328
	OFFICE SUPPLIES	50
	OTHER EXPENSES	5,250

**COMMISSIONERS OF CAROLINE COUNTY
ENTERPRISE FUNDS
FISCAL YEAR 2026**

	Department Total: 840 - HSC PROGRAM (AFTER SCHOOL)	95,281
Department:	861 - CCPS AFTERSCHOOL	
	SALARIES - TEMPORARY	128,811
	WORKERS COMPENSATION	5,000
	SOCIAL SECURITY	10,457
	CRIMINAL BACKGROUND CHECKS	390
	TELEPHONE	720
	PRINTING AND PUBLICATIONS	300
	MILEAGE & CONFERENCE EXPENSE	400
	CONTRACTUAL SERVICES	62,150
	TRAVEL	656
	OFFICE SUPPLIES	100
	OTHER EXPENSES	12,250
	Department Total: 861 - CCPS AFTERSCHOOL	221,234
Department:	868 - 21ST CENTURY COHORT 25 YR 2	
	SALARIES - TEMPORARY	242,647
	HEALTH & DENTAL	1,650
	EMPLOYEE DEVELOPMENT	4,930
	WORKERS COMPENSATION	11,040
	SOCIAL SECURITY	18,853
	CRIMINAL BACKGROUND CHECKS	1,170
	POSTAGE	475
	PRINTING AND PUBLICATIONS	365
	MILEAGE & CONFERENCE EXPENSE	4,930
	CONTRACTUAL SERVICES	53,200
	OTHER EXPENSES	4,074
	GRANT TRANSFER	6,795
	Department Total: 868 - 21ST CENTURY COHORT 25 YR 2	350,129
Department:	882 - 21ST CENTURY COHORT 24 YR 3	
	SALARIES - TEMPORARY	257,904
	HEALTH & DENTAL	4,540
	EMPLOYEE DEVELOPMENT	450
	WORKERS COMPENSATION	12,888
	SOCIAL SECURITY	20,639
	CRIMINAL BACKGROUND CHECKS	975
	POSTAGE	584
	PRINTING AND PUBLICATIONS	608
	MILEAGE & CONFERENCE EXPENSE	4,599
	CONTRACTUAL SERVICES	81,400
	TRAVEL	406
	OTHER EXPENSES	4,910
	21ST CENTURY GRANT	7,234
	Department Total: 882 - 21ST CENTURY COHORT 24 YR 3	397,137

**COMMISSIONERS OF CAROLINE COUNTY
ENTERPRISE FUNDS
FISCAL YEAR 2026**

Department: 883 - Land Preservation Rec. Plan

CONTRACTUAL SERVICES	25,000	
Department Total: 883 - Land Preservation Rec. Plan	25,000	
EXPENSES Total	1,273,220	
ESTIMATED ENDING BALANCE		538,061

Fund: 04 - Public Works Fuel System

PRIOR YEAR ESTIMATED BALANCE **450,000**

REVENUES

Department: 540 - CHARGES FOR SERVICES

GASOLINE SALES	824,250	
Department Total: 540 - CHARGES FOR SERVICES	824,250	
REVENUES Total	824,250	

EXPENSES

Department: 210 - PW: CENTRAL SHOP

UTILITIES	450	
FUEL SYSTEM MAINTENANCE	10,000	
FUELS	785,000	
Department Total: 210 - PW: CENTRAL SHOP	795,450	
EXPENSES Total	795,450	
ESTIMATED ENDING BALANCE		478,800

Fund: 05 - Broadband Supply

PRIOR YEAR ESTIMATED BALANCE **545,000**

REVENUES

Department: 540 - CHARGES FOR SERVICES

BOE LEASE	109,128	
Library Broadband Lease	10,248	
VERIZON WIRELESS LEASE	40,666	
Rack Lease	348	
Department Total: 540 - CHARGES FOR SERVICES	160,390	
REVENUES Total	160,390	

EXPENSES

Department: 098 - BROADBAND SUPPLY

SALARIES - PERMANENT	48,278	
RETIREMENT	6,276	
WORKERS COMPENSATION	58	
SOCIAL SECURITY	3,693	
HARDWARE & MAINTENANCE N C/A	90,000	
Department Total: 098 - BROADBAND SUPPLY	148,305	
EXPENSES Total	148,305	
ESTIMATED ENDING BALANCE		557,085

**COMMISSIONERS OF CAROLINE COUNTY
ENTERPRISE FUNDS
FISCAL YEAR 2026**

Fund: 06 - Basic Life Support

PRIOR YEAR ESTIMATED BALANCE

2,609,000

REVENUES

Department: 533 - GRANTS - STATE GOVERNMENT

MD ESPP 945,000

Department Total: 533 - GRANTS - STATE GOVERNMENT 945,000

Department: 540 - CHARGES FOR SERVICES

SUBSCRIPTION PLAN 78,000

BASIC LIFE SERVICES 1,725,000

Department Total: 540 - CHARGES FOR SERVICES 1,803,000

REVENUES Total 2,748,000

EXPENSES

Department: 310 - HEALTH

BLS TRAINING 10,000

POSTAGE 200

EQUIPMENT 22,000

CONTRACTUAL SERVICES 35,000

COMMUNICATIONS 13,000

BILLING SERVICE BLS 100,000

OFFICE SUPPLIES 400

MEDICAL SUPPLIES 80,000

BLS SUBSCRIPTION MANAGEMENT 23,000

CAPITAL OUTLAY 120,000

EMERG MED SERV FIRE CO 50,000

MARKETING / PUBLIC INFO 4,000

BILL CLERK/ TRAINING COORD. SALARY TRANSFER 98,597

EMT SALARY TRANSFER 130,000

Department Total: 310 - HEALTH 686,197

Department: 620 - TRANSFERS OUT

TRANSFERS OUT 1,189,403

TRANSFER TO CAPITAL 594,177

Department Total: 620 - TRANSFERS OUT 1,783,580

EXPENSES Total 2,469,777

ESTIMATED ENDING BALANCE

2,887,223

SPECIAL
REVENUE
FUNDS

Fiscal Year 2026

COMMISSIONERS OF CAROLINE COUNTY
SPECIAL REVENUE FUNDS
FISCAL YEAR 2026

Fund: 07 - Jonestown Water System

REVENUES

Department: 540 - CHARGES FOR SERVICES

JONESTOWN WATER FEES 18,200

18,200

18,200

Department: 610 - TRANSFERS IN

JONESTOWN WATER SYSTEM 6,550

6,550

6,550

REVENUES Total 24,750

24,750

EXPENSES

Department: 270 - JONESTOWN WATER SYSTEM

UTILITIES 4,750

4,750

CONTRACTUAL SERVICES 12,000

12,000

REPAIRS & MAINTENANCE 5,000

5,000

SUPPLIES AND MATERIALS 3,000

3,000

24,750

EXPENSES Total 24,750

24,750

Fund: 08 - Caroline Co 4-H & Youth Park

REVENUES

Department: 560 - MISCELLANEOUS REVENUES

RENTS 4 H BLDG 28,135

28,135

RENT LAND 4,300

4,300

32,435

Department: 610 - TRANSFERS IN

TRANSFER IN 27,844

27,844

27,844

REVENUES Total 60,279

60,279

EXPENSES

Department: 444 - 4 H AND YOUTH PARK

SALARIES - TEMPORARY 21,290

21,290

WORKERS COMPENSATION 835

835

SOCIAL SECURITY 1,629

1,629

TELEPHONE 520

520

UTILITIES 17,000

17,000

CONTRACTUAL SERVICES 2,025

2,025

TRASH REMOVAL 1,980

1,980

REPAIRS & MAINTENANCE 8,000

8,000

LAWN CARE 7,000

7,000

60,279

EXPENSES Total 60,279

60,279

**COMMISSIONERS OF CAROLINE COUNTY
SPECIAL REVENUE FUNDS
FISCAL YEAR 2026**

Fund: 13 -Special Revenue Grants

REVENUES

Department: 533 - GRANTS - STATE GOVERNMENT

Legacy Grant Revenue	20,022
PAB Grant Revenue	113,715

	133,737
REVENUES Total	133,737

EXPENSES

Department: 225 - PAB Grant

SALARIES - GRANTS	33,762
LIFE & LTD	225
RETIREMENT	4,389
WORKERS COMPENSATION	41
SOCIAL SECURITY	2,583
OTHER EXPENSES	72,715

	113,715
--	---------

Department: 380 - ECONOMIC DEVELOPMENT

Legacy Grant Expense	20,022
----------------------	--------

	20,022
EXPENSES Total	133,737

Fund: 14 - Law Enforcement Grants

REVENUES

Department: 530 - GRANTS - FEDERAL GOVERNMENT

VESTS OMB #1121 0235	11,224
----------------------	--------

	11,224
--	--------

Department: 533 - GRANTS - STATE GOVERNMENT

HEALTH DEPT. GRANT	80,676
SOCM GRANT	8,483
GOCCP GRANT REV.	20,000

	109,159
--	---------

Department: 534 - OTHER GRANTS

SAFE STATION GRANT	30,000
--------------------	--------

	30,000
--	--------

REVENUES Total	150,383
----------------	---------

EXPENSES

Department: 100 - SHERIFF

SAFE STATION FUNDING EXPENSE	30,000
------------------------------	--------

	30,000
--	--------

**COMMISSIONERS OF CAROLINE COUNTY
SPECIAL REVENUE FUNDS
FISCAL YEAR 2026**

Department:	103 - GOCCP WARRENT APPREHENSION	
	SALARIES-OVERTIME	17,658
	WORKERS COMPENSATION	991
	SOCIAL SECURITY	1,351
		20,000
Department:	113 - VESTS FEDERAL	
	UNIFORMS	11,224
		11,224
Department:	117 - SOCM-2007-1018	
	SALARIES - GRANTS	7,490
	WORKERS COMPENSATION	420
	SOCIAL SECURITY	573
		8,483
Department:	310 - HEALTH	
	SALARIES-CONTRACTUAL	65,333
	LIFE & LTD	147
	RETIREMENT	6,533
	WORKERS COMPENSATION	3,665
	SOCIAL SECURITY	4,998
		80,676
	EXPENSES Total	150,383

Fund: 24 - Agri Land Fund

REVENUES

Department:	516 - STATE SHARED TAXES	
	OTHER STATE SHARED TAXES	45,000
		45,000
	REVENUES Total	45,000

EXPENSES

Department:	080 - PLANNING & CODES ADMINISTRATION	
	MISCELLANEOUS EXPENDITURES	45,000
		45,000
	EXPENSES Total	45,000

COMMISSIONERS OF CAROLINE COUNTY
SPECIAL REVENUE FUNDS
FISCAL YEAR 2026

Fund: 25 - Summerfest

REVENUES

Department: 565 - SUMMERFEST REVENUE

CORP SPONSORS	28,000
GRANTS	10,000
BOOTH FEES	8,700
GENERAL REVENUE	1,000

	47,700
REVENUES Total	47,700

EXPENSES

Department: 348 - SUMMERFEST EXPENSES

SALARIES - TEMPORARY	3,000
WORKERS COMPENSATION	200
SOCIAL SECURITY	200
CONTRACTUAL SERVICES	30,000
OTHER EXPENSES	14,300

	47,700
EXPENSES Total	47,700

Fund: 26 - Commissary

REVENUES

Department: 560 - MISCELLANEOUS REVENUES

INMATE FUNDS	80,000
PHONE COMMISSIONS	57,500
COMMISSION SALES	13,000

	150,500
REVENUES Total	150,500

EXPENSES

Department: 135 - COMMISSARY

POSTAGE	800
PHONE COMISSARY SALE EXP	55,000
CENTRAL DUPLICATING	12,000
COMMISSARY SALES	50,000
Commissary Supplies	20,000
OTHER EXPENSES	12,700

	150,500
EXPENSES Total	150,500

**COMMISSIONERS OF CAROLINE COUNTY
SPECIAL REVENUE FUNDS
FISCAL YEAR 2026**

Fund: 27 - Law Library

REVENUES

Department: 540 - CHARGES FOR SERVICES

COURT COSTS FEES & FINES 7,500

7,500

Department: 560 - MISCELLANEOUS REVENUES

INTEREST 1,050

1,050

REVENUES Total 8,550

EXPENSES

Department: 065 - LAW LIBRARY

LAW BOOKS 8,400

150

OTHER EXPENSES 150

8,550

EXPENSES Total 8,550

Fund: 30 - Emergency Mgm Special Grants

REVENUES

Department: 530 - GRANTS - FEDERAL GOVERNMENT

H.S.LAW ENFORCEMENT GRT 34,680

64,406

HOMELAND SECURITY 64,406

99,086

REVENUES Total 99,086

EXPENSES

Department: 155 - HOMELAND SECURITY

OPERATIONAL EXPENSE 20,000

20,406

EQUIPMENT 20,406

CONTRACTUAL SERVICES 19,000

5,000

OTHER EXPENSES 5,000

64,406

Department: 166 - H.S. LAW ENFORCEMENT GRANT

EQUIPMENT 34,680

34,680

EXPENSES Total 99,086

**COMMISSIONERS OF CAROLINE COUNTY
SPECIAL REVENUE FUNDS
FISCAL YEAR 2026**

Fund: 31 - Caroline Business Tech Park

REVENUES

Department: 560 - MISCELLANEOUS REVENUES

REAPPROPRIATED PRIOR YEARS 30,500

		30,500
REVENUES Total		30,500

EXPENSES

Department: 386 - PARK EXPENSES

UTILITIES 1,525

CONTRACTUAL SERVICES 8,975

MARKETING 20,000

		30,500
EXPENSES Total		30,500

Fund: 48 - Drug Task Forces

REVENUES

Department: 540 - CHARGES FOR SERVICES

DONATIONS & CONTRIBUTIONS 10,000

FORFEITED MONIES 34,650

		44,650
REVENUES Total		44,650

EXPENSES

Department: 110 - TASK FORCE

TELEPHONE 7,500

UTILITIES 6,200

MILEAGE & CONFERENCE EXPENSE 1,000

CONTRACTUAL SERVICES 5,000

LAWN CARE 2,000

OFFICE SUPPLIES 1,000

OTHER EXPENSES 20,000

INVESTIGATION 1,950

		44,650
EXPENSES Total		44,650