

CAROLINE COUNTY GOVERNMENT

Official FY 2023
Budget Document



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

July 1, 2022 - June 30, 2023

OFFICIAL CAROLINE COUNTY GOVERNMENT FY 2023 BUDGET DOCUMENT

TABLE OF CONTENTS

	<i><u>Page Number</u></i>
FY 2023 Budget Message	1-3
Resolution #2022-006, Caroline County Establishment of the Fiscal Year 2023 Tax Rates	4-6
Resolution # 2022-008, Caroline County Establishment of the Fiscal Year 2023 Operating and Capital Budgets	7
Resolution# 2022-009, Caroline County Establishment of the Fiscal Year 2023 Government Fee Schedule	8-16
General Fund Budget	17
Estimated Revenues	18-19
Revenues (Three-Year History)	20-21
Proposed Expenditures Summary	22-24
Proposed Expenditures (Three-Year History)	
General Government	
County Commissioners/Administration and Support	25
Economic Development	25
Ethics Commission	25
Circuit Problem Solving Court	26
Family Services Grant	26
Circuit Court	26
Orphans Court/Register of Wills	27
State's Attorney	27
Elections	27

State Department of Assessments and Taxation	27
Tax Office	28
Office of Finance	28
Office of Law	28-29
Office of Human Resources	29
Planning and Codes Administration	29-30
General Services	30
Technology	30
Public Safety	
Sheriff's Department	31
School Resource Officer	32
Adult Community Service Grant Program	32
SRO Full Time	32
Volunteer Fire Companies	32
Corrections	33
Animal Control	33
Department of Emergency Services	
Administration	34
Communications	34
Medical Services	35
Planning and Risk Management	35
Humane Society	36
Liquor Licensing	36
Public Works	
Administration	36
Central Shop	36-37
Solid Waste Disposal	37
Johnson Grass	37
Mosquito Control	37-38
Roads	38
County Buildings	38-39
Health Services	
Caroline County Mental Health	39
Health Department	39
Caroline Center	39
Social Services	
Upper Shore Aging	39
Delmarva Community Services	39
St. Martin's Ministries	39
Human Service Council	39

Aaron's Place	39
CASA for Caroline	39
Big Brother Big Sister of the Eastern Shore	39
Mid Shore Council on Family Violence	39
Positive Striders	39
Men for Change	39
Education	
Board of Education	39
Chesapeake College	39
Recreation and the Arts	
Recreation	39-40
Parks	40
Arts Council	40
Library, Public	
Library	40
Imagination Library	40
Conservation of Natural Resources	
Extension Service	41
Economic Development	
Mid-Shore Regional Council	41
Small Business Development Corp.	41
Debt Service	41
Intergovernmental	
In Lieu of Bank Stock	41
Town Planning Grants	41
Contingency	
Contingency Operations	41
Transfers	
4-H and Youth	41
Transfer AG Preservation	41
Transfer to Capital	41
Transfer Jonestown Water	41

Capital Budget, Capital Reserves and Capital Improvement	42
Capital Budget	
Revenues	43
Expenditures	44
Capital Improvement Program – Current Year Plus 5 Years	45-47
Fiscal Summary: All Departments and Agencies	
Enterprise Funds	48
Recreation	49-50
Public Works	51
Broadband	51
Basic Life Support	52
Special Revenue Funds	53
Jonestown Water System	54
4-H and Youth Fund	54
OJP Grant Law Enforcement	55
Local Agricultural Preservation Fund	55
State Local Agricultural Preservation Fund	56
Summerfest Fund	56
Commissary Fund	56
Law Library	57
Emergency Management Special Grants	57
Business and Technology Park	58
Drug Task Force	58
Dayspring Townhomes	58

FY23 Budget Message

Budget Overview

The FY23 budget is the final budget of this four-year term for the Board of County Commissioners. Again, this year, the commissioners were able to fund many of the budgetary priorities and needs without increasing income or property tax rates. This allows the Commissioners to continue building on the progress made in previous years. Like most things these days, the budget process was overshadowed by the need to significantly modify our process and temper income expectations due to the COVID-19 impacts on the county as well as recent high inflation issues.

Continuing the Commissioners commitment to the county employees and to attempt to offset the extreme rate of inflation in a very tight labor market, the FY 23 budget will include the following adjustments to employee compensation:

- All non-law enforcement personnel will receive a raise of 5%
- Base salaries increasing by 5%
- Pensions distributions to retired employees will increase by 5%.
- Law enforcement employees are receiving the next phase of their multi-step raise program.

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 ten 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 such as heavy equipment, roads, bridges, facilities, etc.

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 \$502,832 in property taxes.

Capital

The FY 23 capital investment plan (CIP) totals about \$22,958,053 of which 3.5 million comes from the county's general funds. Notable capital projects include funding for 100 miles of county road resurfacing and equipment replacement in Public Works. 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 back to a CIP has enabled the County to catch up on deferred maintenance although significant work remains.

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 23 budget does face some challenges. The unknown economic climate as we move forward into the recovery phase of the

COVID-19 pandemic, with no previous modeling to use a guide, forecasting revenue is, at best an inexact science. Add to this, factors such as current fuel and other commodities are at historic highs but could rise or lower in the future, creating pressure on the operational side of the budget. The local labor market was tight prior to the pandemic, and it remains to be seen what if any long-term effect COVID-19 will have on wages. Currently the labor market is the tightest it been in the last 50 years with significant pressure on wage growth requiring the county to increase compensation to remain competitive with other employers in our market. In traditionally higher turnover departments like Corrections, Emergency Services, and Public Works, the County continues to struggle to fill vacant positions, a situation compounded by competition with surrounding counties and increasing wages in the private.

RESOLUTION #2022-006

ESTABLISHMENT OF THE FISCAL YEAR 2023 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 FY2023 tax year, July 1, 2022 – June 30, 2023, 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:

	FY2023 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, 2022 – June 30, 2023, tax year, as adopted on October 3, 2006 by Resolution #2006-031; and shall continue at 105% unless subsequently amended by resolution.

Liber le page 458

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)

Lib-er 6 page 459

*Resolution #2022-006
FY2023 Tax Rates*

ADOPTED: May 17, 2022
EFFECTIVE: July 1, 2022

ATTEST:

Kaleigh E. Leager

Kaleigh Leager, Executive Assistant

(SEAL)



COUNTY COMMISSIONERS OF
CAROLINE COUNTY, MARYLAND

Larry C. Porter

Larry C. Porter, President

D. J. Franklin

Daniel J. Franklin, Vice President

Wilbur Levensgood, Jr.

Wilbur Levensgood, Jr., Commissioner

STATE OF MARYLAND CAROLINE COUNTY
FILED FOR RECORD

At 11:10 o'clock AM on 6/9 2022
and duly recorded in Liber TBL 6
Folio 458 one of the resolution
record books for the aforesaid and
Jerry R. Lord Clerk
Recording Fee _____

Liber 6 page 460

Resolution #2022-006
FY2023 Tax Rates

RESOLUTION #2022-008

ADOPTION OF THE FISCAL YEAR 2023 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 FY2023 Tax Rates by Resolution #2022-008 on June 7th, 2022; and

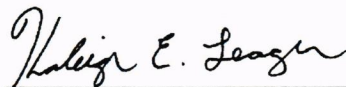
WHEREAS, the County Commissioners adopted the FY2023 Caroline County Government Fee Schedule by Resolution #2022-008 on June 7th, 2022.

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

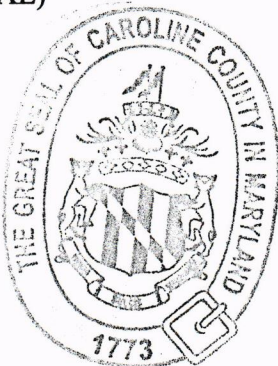
- A. The FY2023 Operating Budget in the amount of \$60,025,233 and as summarized in the attached list of funds, is adopted.
- B. The FY2023 Capital Budget in the amount of \$22,958,053 and as summarized in the attached list of funds, is adopted.

ADOPTED: June 7, 2022
EFFECTIVE: July 1, 2022

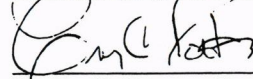
ATTEST:

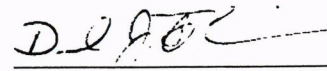

Kaleigh Leager, Executive Assistant

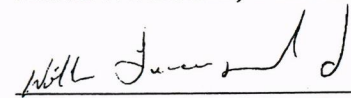
(SEAL)



**COUNTY COMMISSIONERS OF
CAROLINE COUNTY, MARYLAND**


Larry C. Porter, President


Daniel J. Franklin, Vice President


Wilbur Levengood, Jr., Commissioner

RESOLUTION #2022-009

**ESTABLISHMENT OF THE FISCAL YEAR 2023
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

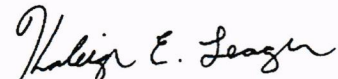
WHEREAS, these County fees are part of the schedule of estimates of revenues prepared by the Budget Director and are therefore adopted with the FY2023 Caroline County Government Operating and Capital Budgets.

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

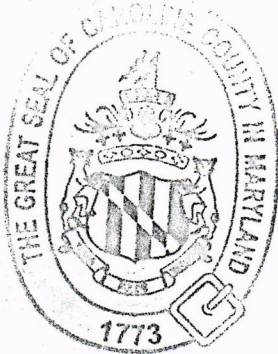
- A. The Fiscal Year 2023 Caroline County Government Fee Schedule, included in this Resolution as Attachment A, is adopted and approved; and
- B. All previous fee schedules adopted by the County Commissioners are repealed and replaced by this Fiscal Year 2023 Caroline County Government Fee Schedule, and all previous County fees are superseded by the County fees contained herein.

ADOPTED: June 7, 2022
EFFECTIVE: July 1, 2022

ATTEST:




Kaleigh Leager, Executive Assistant
(SEAL)



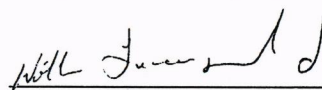
**COUNTY COMMISSIONERS OF
CAROLINE COUNTY, MARYLAND**



Larry C. Porter, President



Daniel J. Franklin, Vice President



Wilbur Levengood, Jr., Commissioner

ATTACHMENT A:

FISCAL YEAR 2023 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 requester 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	

Liber to page 474

SECTION 2. PLANNING AND CODES

Building Permits	
<p>Note: Inspection agency fees for building inspection, energy code inspection, and plan review also apply and are set by the independent inspection agency.</p>	
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

Liber le page 475

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)	\$350.00 per lot
Minor Plat – Critical Area (4 lots or fewer)	\$450.00 per lot
Major Plat (5 lots or more)	\$350.00 plus, \$350.00 per lot
Major Plat – Critical Area (5 lots or more)	\$350.00, plus \$450.00 per lot
Additions, Modifications, Corrections and Resubdivisions	\$200.00
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	
Minor Site Plan	\$200.00
Major Site Plan	\$400.00

Licenses and Exams	
Electrician	
Master (valid for 2 years)	\$100.00
General (valid for 2 years)	\$70.00
Limited (valid for 2 years)	\$50.00
Shelved (valid for 2 years)	\$40.00
Inspection Agency (valid for 2 years)	\$150.00
Master Exam	\$200.00
General Exam	\$150.00
Limited Exam	\$100.00

Re-Examination	Same as Original Examination Fee
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, 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 Premise Sales	\$500.00
Caterer	\$250.00
Temporary Licenses	
<small>Note: These fees are set by State Legislature</small>	
Class BWT – Beer & Wine Tasting/Sampling	\$50.00 per day
Per Diem (One-Day)	\$50.00 per day
Annual 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)	\$175.00
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

Liber 6 page 478

Change Licensee's Name	\$20.00
Club (change of officers)	\$20.00

Maps and Publications	
<i>Note: See Countywide copy schedule for a list of copying fees.</i>	
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	
<i>Note: Length of license eligibility based on length of rabies vaccine.</i>	
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	\$25.00 per year
Commercial Animal Establishment/Kennel License	
Breeding / Selling Two (2) Litters or Less Per Year	\$150.00 per year
Breeding / Selling Three (3) or More Litters Per Year	\$75.00 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 / 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	\$17.00
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	\$500.00
ALS Transport	\$600.00
ALS 2 Transport	\$750.00
Transport Mileage	\$17.00/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	\$300 per year
Unconnected Properties within the Water Service Area	\$150 per year
Central Shop Rate (for County Departments)	\$50.00 an hour, plus 5% parts/materials
(Other Partner Agencies)	\$60.00 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	
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.

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

SECTION 8. MISCELLANEOUS

Miscellaneous Fees, Surcharges, Subscriptions, and Other Costs		
Department	Description	Cost
Tax Office	Administrative Fee to Town Governments for Tax Collection	1% of tax revenue, not to exceed \$15,000
Economic Development	Small Business Loan Program Application Interest Rate Late Fee	\$50.00 Discretionary Based on Risk 5% of Regular Quarterly Payment

STATE OF MARYLAND CAROLINE COUNTY
FILED FOR RECORD

At 10:10 o'clock Am on 6/17 2022
and duly recorded in Liber TBL 6
Folio 473 one of the Resolution
Jerry R. Leland Clerk
Recording Fee _____

Liber 6 page 481

GENERAL FUND
BUDGET

Fiscal Year 2023

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2023**

REVENUES

PROPERTY TAX

REAL PROPERTY TAXES	\$27,170,000
UTILITIES	\$2,003,000
PENALTIES AND INTEREST	\$215,000
COUNTY SENIOR TAX CREDIT	(\$175,000)
TAX SALE REVENUE	\$5,000
PRIOR YEARS TAX REVENUES	\$45,000
REFUNDS OVER & SHORTS	\$200
TOWN ADMIN FEE	\$47,000

\$29,310,200

INCOME TAX

INCOME TAX	\$18,500,000
------------	--------------

\$18,500,000

OTHER LOCAL TAXES

MOBILE HOME TAX	\$68,000
RECORDATION TAX	\$2,450,000

\$2,518,000

STATE SHARED TAXES

HIGHWAY USERS REVENUE	\$947,486
-----------------------	-----------

\$947,486

LICENSES AND PERMITS

FRANCHISE TAX	\$170,000
LIQUOR LICENSE	\$55,000
TRADERS LICENSE	\$22,000
BUILDING PERMIT	\$130,000
STORMWATER MGM INSPECTION	\$3,000
FOREST CONSERVATION PLANS	\$1,000
MARRIAGE LICENSES & CEREMONIES	\$6,000

\$387,000

GRANTS - FEDERAL GOVERNMENT

FED INCENTIVES PRISONERS	\$4,000
EMERGENCY MANAGEMENT	\$71,500
CSEA GRANT	\$2,000

\$77,500

GRANTS - STATE GOVERNMENT

DISPARITY GRANT	\$3,308,590
TEACHER RETIREMENT SUPPLEMENT	\$685,108
POLICE PROTECTION AID	\$177,575
S OFFENDER REGISTRATION	\$15,400
FAMILY SERVICES GRANT	\$176,603
JUROR REIMBURSEMENT	\$10,000
JUVENILE DRUG CRT GRANT	\$118,492
STATE PARK FEES	\$60,000
ENSB Revenue	\$130,373
FIRE AND AMBULANCE GRANT	\$307,230
CRITICAL AREA GRANT	\$3,000

\$4,992,371

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2023**

OTHER GRANTS		
	SCHOOL RESOURCE OFFICERS	\$283,927
	SRO ELEMENTARY	\$400,000
		\$683,927
CHARGES FOR SERVICES		
	COURT COSTS FEES & FINES	\$3,000
	COURT TRANSCRIPTS & TAPES	\$750
	TELEPHONE 911 FEES	\$495,000
	SHERIFFS FEES	\$20,000
	REIMB OVERTIME	\$150,000
	PRISONER FEES	\$65,000
	RECYCLING FEES	\$22,000
	AGENCY REIMBURSEMENTS	\$10,000
	MOSQUITO CONTROL FEES	\$47,000
	JOHNSONGRASS FEES	\$9,000
	REPAIR SERVICES	\$125,000
	CPR FEES	\$6,000
	PARK OPERATING FEES	\$4,000
	ADMINISTRATIVE FEES	\$4,000
	RECREATION FEES	\$7,000
	VEHICLE TAG FEES	\$2,200
	CONVENIENCE FEES	\$62,500
	PRE-TRIAL SERVICE UNIT FEES	\$8,000
		\$1,040,450
MISCELLANEOUS REVENUES		
	INTEREST	\$85,000
	RENT	\$23,720
	RENT ARMORY	\$16,000
	PURCHASE CARD DISCOUNT	\$9,000
		\$133,720
TRANSFERS IN		
	TRANSFER IN	\$125,000
	TRANSFER BLS	\$1,162,999
	TRANSFER FR RECREATION PROGRAMS	\$7,580
	TRANSFER OPEB HEALTH RETIREE	\$139,000
		\$1,434,579
	REVENUES Total	\$60,025,233

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2023**

	ACTUAL 2021	BUDGET 2022	BUDGET 2023
PROPERTY TAX			
REAL PROPERTY TAXES	25,553,931	26,131,000	27,170,000
UTILITIES	1,914,062	1,844,000	2,003,000
PENALTIES AND INTEREST	252,844	215,000	215,000
COUNTY SENIOR TAX CREDIT	(163,923)	(175,000)	(175,000)
TAX SALE REVENUE	15,969	2,000	5,000
PRIOR YEARS TAX REVENUES	263,028	35,000	45,000
REFUNDS OVER & SHORTS	923	200	200
TOWN ADMIN FEE	46,115	45,000	47,000
	27,882,950	28,097,200	29,310,200
INCOME TAX			
INCOME TAX	22,188,455	18,050,000	18,500,000
	22,188,455	18,050,000	18,500,000
OTHER LOCAL TAXES			
MOBILE HOME TAX	68,008	65,000	68,000
RECORDATION TAX	2,637,283	2,000,000	2,450,000
	2,705,291	2,065,000	2,518,000
STATE SHARED TAXES			
HIGHWAY USERS REVENUE	884,463	863,952	947,486
	884,463	863,952	947,486
LICENSES AND PERMITS			
FRANCHISE TAX	166,088	166,400	170,000
LIQUOR LICENSE	72,588	55,000	55,000
TRADERS LICENSE	21,942	21,000	22,000
BUILDING PERMIT	125,575	130,000	130,000
STORMWATER MGM INSPECTION	3,700	3,000	3,000
FOREST CONSERVATION PLANS	900	1,000	1,000
MARRIAGE LICENSES & CEREMONIES	6,530	6,000	6,000
	397,322	382,400	387,000
GRANTS - FEDERAL GOVERNMENT			
FED INCENTIVES PRISONERS	3,200	0	4,000
EMERGENCY MANAGEMENT	71,283	71,500	71,500
CSEA GRANT	2,066	1,500	2,000
FFY2010319(H)INCREMENTAL GRT	0	100,000	0
	76,549	173,000	77,500
GRANTS - STATE GOVERNMENT			
DISPARITY GRANT	3,414,809	4,035,000	3,308,590
TEACHER RETIREMENT SUPPLEMEN	685,108	685,108	685,108
POLICE PROTECTION AID	170,684	177,575	177,575
S OFFENDER REGISTRATION	15,400	15,400	15,400
FAMILY SERVICES GRANT	151,435	161,958	176,603
JUROR REIMBURSEMENT	4,830	9,000	10,000
JUVENILE DRUG CRT GRANT	88,739	105,184	118,492
STATE PARK FEES	39,771	45,000	60,000
ENSB Revenue	95,393	119,000	130,373
Opiod Intervention Team Grant	21,837	21,837	0
FIRE AND AMBULANCE GRANT	313,257	313,270	307,230
OTHER GRANTS&CONTRIBUTIONS	24,289	0	0
OTHER FEDERAL GRANTS	(1)	0	0
CRITICAL AREA GRANT	5,000	3,000	3,000
	5,030,550	5,691,332	4,992,371

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2023**

	ACTUAL 2021	BUDGET 2022	BUDGET 2023
OTHER GRANTS			
OTHER GRANTS&CONTRIBUTIONS	52,920	0	0
SCHOOL RESOURCE OFFICERS	238,585	257,135	283,927
SRO ELEMENTARY	388,337	400,000	400,000
	679,842	657,135	683,927
CHARGES FOR SERVICES			
OTHER GRANTS&CONTRIBUTIONS	2,229	0	0
ANIMAL FEES & FINES	250	0	0
COURT COSTS FEES & FINES	2,332	3,000	3,000
COURT TRANSCRIPTS & TAPES	475	750	750
TELEPHONE 911 FEES	441,544	326,308	495,000
SHERIFFS FEES	17,635	25,000	20,000
REIMB OVERTIME	153,235	130,000	150,000
PRISONER FEES	67,128	65,000	65,000
RECYCLING FEES	25,666	20,000	22,000
AGENCY REIMBURSEMENTS	55,756	10,000	10,000
MOSQUITO CONTROL FEES	29,139	32,000	47,000
JOHNSONGRASS FEES	8,592	10,000	9,000
REPAIR SERVICES	126,614	125,000	125,000
CPR FEES	3,238	6,000	6,000
PARK OPERATING FEES	2,036	1,500	4,000
ADMINISTRATIVE FEES	4,275	4,000	4,000
RECREATION FEES	6,615	7,000	7,000
VEHICLE TAG FEES	2,180	2,900	2,200
CONVENIENCE FEES	66,075	60,000	62,500
PRE-TRIAL SERVICE UNIT FEES	10,115	10,000	8,000
UTILITY LOCATES	0	25,000	0
	1,025,129	863,458	1,040,450
MISCELLANEOUS REVENUES			
INTEREST	53,767	60,000	85,000
RENT	18,541	23,720	23,720
RENT ARMORY	3,641	16,000	16,000
PURCHASE CARD DISCOUNT	8,297	8,600	9,000
	84,246	108,320	133,720
TRANSFERS IN			
TRANSFER IN	0	0	125,000
TRANSFER BLS	1,104,690	1,119,000	1,162,999
TRANSFER FR RECREATION PROGRAM	7,580	7,580	7,580
TRANSFER FR HEALTH DPT.	121,576	0	0
TRANSFER OPEB HEALTH RETIREE	116,489	119,000	139,000
	1,350,335	1,245,580	1,434,579
REVENUES Total	62,305,133	58,197,377	60,025,233

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2023**

EXPENSES

GENERAL GOVERNMENT

COUNTY COMMISSIONERS	655,114
ECONOMIC DEVELOPMENT	269,147
ETHICS COMMISSION	200
ELECTIONS	647,096
ASSESSMENTS & TAXATION	147,328
TAX OFFICE	0
OFFICE OF FINANCE	863,560
OFFICE OF LAW	284,059
OFFICE OF HUMAN RESOURCES	662,426
PLANNING & CODES	941,454
GENERAL SERVICES	267,850
OFFICE OF TECHNOLOGY	732,863

5,471,097

JUDICIAL

CIRCUIT PROBLEM SOLVING COURT	118,524
FAMILY SERVICES GRANT	175,275
CIRCUIT COURT	370,848
ORPHAN'S COURT	23,006
STATE'S ATTORNEY	918,702

1,606,355

PUBLIC SAFETY

SHERIFF	5,196,064
SCHOOL RESOURCE OFFICER	378,569
SRO ELEMENTARY	512,493
LOSAP	234,007
FIRE COMPANIES	1,657,988
AMBULANCE	107,713
STATE FIRE AID	307,230
CORRECTIONS	4,630,111
ANIMAL CONTROL	229,658
ADULT COMMUNITY SERVICE PROGRAM	27,506
EMERGENCY SERVICES: ADMINISTRATION	271,382
EMERGENCY SERVICES: COMMUNICATIONS	1,824,247
EMERGENCY SERVICES: MEDICAL SERVICES	4,573,627
EMERGENCY SERVICES: PLANNING & RISK MGM	135,154
HUMANE SOCIETY	306,323
LIQUOR LICENSE	88,256

20,480,328

PUBLIC WORKS

PUBLIC WORKS: ADMINISTRATION	334,136
PUBLIC WORKS: CENTRAL SHOP	751,410
PUBLIC WORKS: SOLID WASTE	271,840
PUBLIC WORKS: JOHNSON GRASS	73,708
PUBLIC WORKS: MOSQUITO CONTROL	85,069

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2023**

	PUBLIC WORKS: ROADS	2,007,573
	PUBLIC WORKS: COUNTY BUILDINGS	988,468
		4,512,204
HEALTH		
	HEALTH DEPT. OFFICER	3,389
	CAROLINE MENTAL HEALTH	48,709
	HEALTH DEPARTMENT	409,054
	CAROLINE CENTER	26,845
		487,997
SOCIAL SERVICE		
	UPPER SHORE AGING	250,068
	DELMARVA COMMUNITY SERVICE	85,000
	SAINT MARTIN'S MINISTRIES	7,500
	HUMAN SERVICE COUNCIL	25,000
	AARON'S PLACE	5,000
	MID SHORE FAMILY VIOLENCE	5,000
	POSITIVE STRIDERS	5,000
	BIG BROTHERS BIG SISTERS OF THE EASTERN SHORE	5,000
	MEN FOR CHANGE	8,000
	CASA FOR CAROLINE	5,000
		400,568
EDUCATION		
	BOARD OF EDUCATION	14,334,735
	BOARD OF ED SUPPLEMENTAL ALLOCATION	400,000
	BD OF ED TEACHERS PENSION	1,346,097
	CHESAPEAKE COLLEGE OPERATING	1,496,040
	CHESAPEAKE COLLEGE CAPITAL & DEBT	12,088
	CHESAPEAKE COLLEGE ALLIED HEALTH DEBT	0
	CHESAPEAKE COLLEGE MAINTENANCE & REPAIRS	88,312
		17,677,272
RECREATION & PARKS		
	RECREATION	781,731
	PARKS	462,547
		1,244,278
CAROLINE COUNCIL OF ARTS		
	CAROLINE COUNCIL OF ARTS	6,500
		6,500
LIBRARY		
	PUBLIC LIBRARY	1,302,728
	IMAGINATION LIBRARY	6,000
		1,308,728
EXTENTION SERVICE		
	EXTENSION SERVICE	169,572
		169,572

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2023**

ECONOMIC DEVELOPMENT		
	MID SHORE REGIONAL COUNCIL	15,000
		15,000
DEBT SERVICE		
	DEBT SERVICE	3,927,850
		3,927,850
INTERGOVERNMENTAL		
	IN LIEU BANK STOCK	3,090
	TOWN PLANNING GRANTS	12,500
		15,590
CONTINGENCY		
	CONTINGENCY	389,509
		389,509
TRANSFERS		
	CAPITAL ALLOCATION	2,250,000
	4 H & YOUTH FUND	35,075
	JONESTOWN	7,310
	AG PRESERVATION FUND	20,000
		2,312,385
EXPENSES TOTAL		60,025,233

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2023**

	ACTUAL 2021	BUDGET 2022	BUDGET 2023
COUNTY COMMISSIONERS			
SALARIES - PERMANENT	340,328	345,825	341,239
HEALTH & DENTAL	48,197	55,850	60,312
LIFE & LTD	1,753	1,938	2,150
EMPLOYEE DEVELOPMENT	13,709	17,000	25,000
RETIREMENT	42,074	43,270	40,511
WORKERS COMPENSATION	749	692	597
SOCIAL SECURITY	25,061	26,456	26,105
TELEPHONE	4,951	4,500	5,000
POSTAGE	5	200	200
ADVERTISING	5,467	6,000	7,500
PRINTING AND PUBLICATIONS	161	500	2,500
MILEAGE & CONFERENCE EXPENSE	6,154	11,500	16,500
ASSOCIATION DUES	32,441	35,000	35,000
CONTRACTUAL SERVICES	0	4,800	0
LEGAL SERVICES	0	5,000	50,000
PUBLIC COMMUNICATION	9,420	10,500	15,000
OFFICE SUPPLIES	1,384	2,000	2,000
WW DUPLICATING/SUPPLIES	3,838	4,500	4,500
UPDATE CODE	3,090	6,000	6,000
OTHER EXPENSES	12,216	12,500	15,000
	550,998	594,031	655,114
ECONOMIC DEVELOPMENT			
SALARIES - PERMANENT	91,128	92,882	168,354
SALARIES - TEMPORARY	438	0	0
HEALTH & DENTAL	12,633	13,282	28,761
LIFE & LTD	472	482	1,006
EMPLOYEE DEVELOPMENT	845	2,000	2,000
RETIREMENT	12,625	13,003	21,532
WORKERS COMPENSATION	202	186	295
SOCIAL SECURITY	6,605	7,105	12,879
TELEPHONE	486	700	1,320
POSTAGE	0	500	500
WEB PAGE	1,022	1,000	1,000
MILEAGE & CONFERENCE EXPENSE	1,198	5,200	10,000
ASSOCIATION DUES	615	1,000	1,500
COMMUNICATIONS	0	2,000	2,000
OFFICE SUPPLIES	627	500	500
RENT	5,597	4,500	0
MARKETING	7,456	14,000	17,000
OTHER EXPENSES	9	500	500
	141,956	158,840	269,147
ETHICS COMMISSION			
ETHICS COMMISSION	0	200	200
	0	200	200

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2023**

	ACTUAL 2021	BUDGET 2022	BUDGET 2023
CIRCUIT PROBLEM SOLVING COURT			
SALARIES - GRANTS	54,457	54,565	57,570
LIFE & LTD	334	336	389
RETIREMENT	0	0	8,060
WORKERS COMPENSATION	120	109	101
SOCIAL SECURITY	4,166	4,174	4,404
TRAVEL	745	9,500	9,500
DRUG TESTING	1,611	5,000	5,000
OTHER EXPENSES	27,305	31,500	33,500
	88,739	105,184	118,524
FAMILY SERV GRT CIR CRT			
SALARIES - GRANTS	53,180	55,382	55,637
HEALTH & DENTAL	7,644	8,002	8,585
LIFE & LTD	330	339	380
RETIREMENT	7,416	7,753	6,120
WORKERS COMPENSATION	117	107	97
SOCIAL SECURITY	3,982	4,237	4,256
DUES/SUBSCRIPTION/PUBLICATIO	3,485	2,500	2,500
EQUIPMENT	0	0	500
CENTRAL DUPLICATING	0	200	200
TRAINING	15	1,500	2,500
TRAVEL	0	338	500
HOME STUDIES	0	350	0
CHILD EDUCATIONAL PROGRAM	807	3,000	3,000
CHILDRENS ATTORNEY	25,894	25,000	25,000
PARENTING EDUCATION	3,300	4,000	4,000
SELF-HELP/FAMILY LAW CLINIC	9,394	14,000	20,000
VISITATION SERVICES	23,223	25,000	30,000
OFFICE SUPPLIES	1,173	750	1,000
SERVICES EXPENSES	0	9,000	0
SELF HELP PNP	9,900	0	10,000
OTHER EXPENSES	1,575	500	1,000
	151,435	161,958	175,275
CIRCUIT COURT			
SALARIES - PERMANENT	133,697	157,377	170,197
SALARIES-OVERTIME	6,866	4,202	4,454
SALARIES - TEMPORARY	21,058	21,642	37,542
HEALTH & DENTAL	27,855	34,566	37,346
LIFE & LTD	683	985	1,155
RETIREMENT	17,950	22,033	18,722
WORKERS COMPENSATION	1,308	1,212	1,199
SOCIAL SECURITY	11,643	14,016	16,233
TELEPHONE	0	1,800	0
POSTAGE	3,087	4,000	4,000
CENTRAL DUPLICATING	2,457	2,500	2,500
MILEAGE & CONFERENCE EXPENSE	0	1,200	3,000
MAINTENANCE CONTRACT	10,455	9,800	11,000
OFFICE SUPPLIES	2,436	3,500	35,000
JURORS	9,125	20,000	20,000
OTHER EXPENSES	4,708	8,500	8,500
	253,327	307,333	370,848

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2023**

	ACTUAL 2021	BUDGET 2022	BUDGET 2023
ORPHANS COURT			
SALARIES - PERMANENT	17,400	18,000	19,500
RETIREMENT	1,680	1,680	1,430
WORKERS COMPENSATION	64	36	34
SOCIAL SECURITY	1,331	1,377	1,492
EXPENSE ALLOWANCE	89	550	550
	20,564	21,643	23,006
STATES ATTORNEY			
SALARIES - PERMANENT	600,115	615,279	643,710
SALARIES-OVERTIME	1,846	2,101	2,227
HEALTH & DENTAL	74,074	92,951	98,974
LIFE & LTD	3,104	3,416	4,178
RETIREMENT	86,333	91,042	84,494
WORKERS COMPENSATION	1,339	1,183	1,130
SOCIAL SECURITY	44,763	47,230	49,414
TELEPHONE	201	600	600
POSTAGE	1,255	1,500	1,500
CENTRAL DUPLICATING	3,143	3,800	3,800
MILEAGE & CONFERENCE EXPENSE	2,688	2,700	2,700
DATA PROCESSING	0	8,875	8,875
OFFICE SUPPLIES	3,099	5,500	5,500
EXTRADITION COSTS	2,177	450	1,000
BOND AND INSURANCE	0	100	100
OTHER EXPENSES	9,949	10,500	10,500
	834,085	887,227	918,702
ELECTIONS			
SALARIES - TEMPORARY	0	500	500
SALARIES - OTHER	15,250	16,000	16,000
EMP SAL & FRINGE	299,628	312,395	339,217
WORKERS COMPENSATION	139	116	129
SOCIAL SECURITY	1,188	1,262	1,262
JUDGES SALARIES & TRAINING	42,575	57,050	57,050
TELEPHONE	0	640	0
POSTAGE	9,178	13,250	15,000
PRINTING AND PUBLICATIONS	4,403	19,450	15,136
GRANT EXPENSES	19,108	0	0
CENTRAL DUPLICATING	4,548	4,500	4,500
MILEAGE & CONFERENCE EXPENSE	6,567	8,485	8,485
CONTRACTUAL SERVICES	703	4,200	4,200
LEGAL SERVICES	3,000	3,000	3,000
NETWORKING/CONNECTION	240	1,000	1,000
ELECTION SUPPLIES & EXPENSES	848	2,000	2,000
OFFICE SUPPLIES	887	1,000	1,000
OTHER EXPENSES	122	500	500
VOTING SYS SUPPORT & SVCS	104,280	112,865	178,117
	512,663	558,213	647,096
ST DEPT OF ASSESSMENTS & TAX			
STATE ASSESSMENT & TAX COST	116,814	147,328	147,328
	116,814	147,328	147,328

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2023**

	ACTUAL 2021	BUDGET 2022	BUDGET 2023
TAX OFFICE			
SALARIES - PERMANENT	209,933	215,280	0
HEALTH & DENTAL	20,277	21,284	0
LIFE & LTD	1,097	1,205	0
EMPLOYEE DEVELOPMENT	0	3,500	0
RETIREMENT	29,040	30,139	0
WORKERS COMPENSATION	463	431	0
SOCIAL SECURITY	15,450	16,469	0
TELEPHONE	444	550	0
POSTAGE	11,394	10,000	0
MILEAGE & CONFERENCE EXPENSE	0	200	0
ASSOCIATION DUES	125	200	0
BANK FEES	320	300	0
TAX BILLS	5,840	8,000	0
DATA PROCESSING	32,995	34,300	0
OFFICE SUPPLIES	3,100	3,000	0
BOND AND INSURANCE	360	360	0
OTHER EXPENSES	25	100	0
	330,863	345,318	0
OFFICE OF FINANCE			
SALARIES - PERMANENT	223,931	276,134	550,551
HEALTH & DENTAL	35,811	50,901	57,817
LIFE & LTD	1,220	1,565	3,495
EMPLOYEE DEVELOPMENT	0	3,500	5,000
RETIREMENT	30,972	38,659	63,967
WORKERS COMPENSATION	494	529	963
SOCIAL SECURITY	16,189	21,124	42,117
TELEPHONE	1,141	1,450	2,200
POSTAGE	1,853	2,500	14,500
MILEAGE & CONFERENCE EXPENSE	205	600	800
ASSOCIATION DUES	0	0	200
BANK FEES	0	0	300
TAX BILLS	0	0	7,000
AUDIT AND FINANCIAL RECORDS	56,544	61,700	62,500
DATA PROCESSING	8,941	9,300	44,500
OFFICE SUPPLIES	403	1,000	5,000
BOND AND INSURANCE	0	0	150
OTHER EXPENSES	2,104	2,000	2,500
	379,807	470,962	863,560
OFFICE OF LAW			
SALARIES - PERMANENT	169,420	160,890	193,932
HEALTH & DENTAL	8,953	13,282	14,381
LIFE & LTD	657	894	1,051
RETIREMENT	20,377	23,449	28,180
WORKERS COMPENSATION	374	357	339
SOCIAL SECURITY	12,602	12,308	14,836
TELEPHONE	1,141	1,100	2,200
POSTAGE	0	100	100
PRINTING AND PUBLICATIONS	3,265	2,200	3,200
CENTRAL DUPLICATING	1,737	1,800	1,800
MILEAGE & CONFERENCE EXPENSE	800	4,000	7,500

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2023**

	ACTUAL 2021	BUDGET 2022	BUDGET 2023
ASSOCIATION DUES	775	1,040	1,040
LEGAL SERVICES	34,535	10,000	10,000
OFFICE SUPPLIES	270	1,000	1,000
OTHER EXPENSES	3,551	4,500	4,500
	258,457	236,920	284,059
OFFICE OF HUMAN RESOURCES			
SALARIES - PERMANENT	249,395	255,133	275,923
HEALTH & DENTAL	30,576	32,008	34,340
LIFE & LTD	1,388	1,486	1,750
EMPLOYEE DEVELOPMENT	4,638	5,000	2,000
RETIREMENT	34,452	35,719	30,352
WORKERS COMPENSATION	550	510	483
UNEMPLOYMENT	16,759	10,000	10,000
ACTUARIAL SERVICES	28,765	32,000	32,000
SOCIAL SECURITY	18,681	19,518	21,108
CRIMINAL BACKGROUND CHECKS	1,705	2,000	1,500
RETIREE EXPENSES	255	1,000	1,000
EMPLOYEE TRAINING	22	3,500	3,500
DRUG/ALCOHOL TESTING	7,362	8,000	8,500
POST EMP BENEFITS NOT HEALTH	1,649	1,800	1,800
POST EMPLOYEE HEALTH CARE	116,435	119,000	139,000
TELEPHONE	2,214	2,500	3,600
POSTAGE	923	750	750
PAYROLL SERVICES	61,923	62,300	50,000
ADVERTISING	2,997	2,000	3,000
PRINTING AND PUBLICATIONS	14	0	300
CENTRAL DUPLICATING	2,717	4,000	4,000
ID BADGES	68	500	300
MILEAGE & CONFERENCE EXPENSE	47	2,500	3,000
ASSOCIATION DUES	1,159	1,500	1,500
LEGAL SERVICES	4,033	5,000	5,000
REPAIRS	0	0	500
FUELS	0	0	750
OFFICE SUPPLIES	785	2,000	2,000
OTHER EXPENSES	2,699	6,000	6,000
EMPLOYEE ADVISORY BOARD	0	200	200
RENT	9,000	18,000	18,270
	601,211	633,924	662,426
PLANNING & CODES ADMINISTRATION			
SALARIES - PERMANENT	550,872	567,472	607,631
SALARIES-OVERTIME	711	0	0
SALARIES - TEMPORARY	11,248	0	0
HEALTH & DENTAL	95,048	97,640	90,749
UNIFORMS	313	500	500
LIFE & LTD	3,347	3,605	4,133
EMPLOYEE DEVELOPMENT	555	1,500	1,500
RETIREMENT	80,033	85,279	75,362
WORKERS COMPENSATION	3,178	2,835	2,881
SOCIAL SECURITY	40,958	43,412	46,484
TELEPHONE	3,982	5,400	5,400
POSTAGE	1,766	2,000	2,000

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2023**

	ACTUAL 2021	BUDGET 2022	BUDGET 2023
ADVERTISING	0	750	750
PRINTING AND PUBLICATIONS	1,078	1,000	1,000
CENTRAL DUPLICATING	12,093	13,500	13,500
MILEAGE & CONFERENCE EXPENSE	2,069	6,000	6,000
ASSOCIATION DUES	1,648	2,000	2,000
LEGAL SERVICES	17,219	45,000	45,000
AUTO INSURANCE	1,029	1,200	1,200
FOREST CONSERVATION	1,241	1,000	1,000
OPERATION OF AUTOS	302	1,125	1,125
FUELS	1,526	2,625	2,625
OFFICE SUPPLIES	2,408	4,000	4,000
MAINTENANCE	44,928	22,202	23,614
OTHER EXPENSES	2,959	3,000	3,000
319(H) INCREMENTAL	0	100,000	0
	880,509	1,013,045	941,454
GENERAL SERVICES			
TELEPHONE	71,959	55,000	60,000
POSTAGE	3,843	4,000	5,000
ESNEC ENGERY TRUST	1,917	2,200	2,100
PROPERTY & CASUALTY INS	50,539	55,000	69,100
LIABILITY INSURANCE	58,908	64,900	56,150
ENVIRONMENTAL INSURANCE	15,001	15,001	15,500
OTHER EXPENSES	1,299	60,000	60,000
	203,466	256,101	267,850
TECHNOLOGY			
SALARIES - PERMANENT	189,760	187,828	227,746
SALARIES-OVERTIME	1,384	3,152	1,576
HEALTH & DENTAL	27,724	28,882	21,715
LIFE & LTD	1,181	1,209	1,469
EMPLOYEE DEVELOPMENT	4,839	12,000	12,000
RETIREMENT	29,256	26,296	25,052
WORKERS COMPENSATION	430	382	399
SOCIAL SECURITY	13,991	14,610	17,423
TELEPHONE	3,186	3,000	3,500
POSTAGE	38	50	50
MILEAGE & CONFERENCE EXPENSE	0	1,100	1,000
VEHICLE LEASE	0	6,472	7,933
AUTO INSURANCE	470	600	600
REPAIRS	1,120	750	750
FUELS	209	1,000	1,000
OFFICE SUPPLIES	479	650	650
WIDE AREA NETWORK	91,018	75,000	124,000
MAINTENANCE	74,097	100,000	144,000
HARDWARE	55,204	55,000	63,000
TOOLS AND PARTS	1,390	1,500	1,500
SOFTWARE	158	1,000	1,000
LICENSING	147,458	73,000	75,000
OTHER EXPENSES	1,112	1,500	1,500
	644,506	594,981	732,863

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2023**

SHERIFF	ACTUAL 2021	BUDGET 2022	BUDGET 2023
SALARIES - PERMANENT	2,020,478	2,069,911	2,484,142
SALARIES-CONTRACTUAL	77,145	80,342	86,877
SALARIES-OVERTIME	43,634	51,479	51,479
REIMBURSABLE OVERTIME	114,238	117,295	117,295
HEALTH & DENTAL	248,418	255,584	285,589
UNIFORMS	30,402	32,337	32,000
LIFE & LTD	4,938	5,599	6,028
EMPLOYEE DEVELOPMENT	32,299	17,300	15,000
RETIREMENT	589,021	658,145	826,942
WORKERS COMPENSATION	135,050	114,359	127,223
SOCIAL SECURITY	168,457	177,406	209,595
TELEPHONE	6,131	8,500	7,000
POSTAGE	930	1,300	1,300
EQUIPMENT	51,148	26,095	27,000
UTILITIES	13,992	26,000	22,000
CENTRAL DUPLICATING	3,199	4,400	5,000
VEHICLE LEASE	0	275,249	466,690
CONTRACTUAL SERVICES	14,926	34,587	41,820
LEGAL SERVICES	3,830	5,000	5,000
LIABILITY INSURANCE	13,852	27,420	26,000
AUTO INSURANCE	17,459	24,100	19,600
INSURANCE K9 & LIABILITY	785	1,400	1,400
K9 TRAINING/SUPPLIES/VET	10,884	15,000	12,500
BUILDING MAINTENANCE	6,191	4,000	4,000
TECHNICAL SUPPORT	46,638	49,541	92,196
MOBILE DATA COMMUNICATIONS	15,601	13,500	13,500
WEAPON MAINTENANCE	19,224	17,500	31,988
REPAIRS	60,150	60,000	52,000
FUELS	67,555	80,000	93,000
OFFICE SUPPLIES	5,926	6,000	5,000
PUBLIC OUTREACH	399	500	500
NEW EMPLOYEE EXPENSE	3,817	5,000	16,000
NCIC LOGINS	2,919	3,000	3,000
OTHER EXPENSES	29,600	7,400	7,400
	3,859,234	4,275,249	5,196,064

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2023**

	ACTUAL 2021	BUDGET 2022	BUDGET 2023
SCHOOL RESOURCE OFFICERS			
SALARIES - PERMANENT	189,590	200,163	213,709
HEALTH & DENTAL	38,713	40,672	46,535
UNIFORMS	996	900	600
LIFE & LTD	376	387	423
EMPLOYEE DEVELOPMENT	0	900	300
RETIREMENT	58,314	68,476	77,363
WORKERS COMPENSATION	12,246	10,492	10,490
SOCIAL SECURITY	13,698	15,312	16,349
LIABILITY INSURANCE	1,964	2,500	2,500
AUTO INSURANCE	1,584	2,000	2,000
WEAPON MAINTENANCE	1,070	1,200	1,500
REPAIRS	2,044	3,500	2,100
FUELS	2,701	3,000	4,500
OTHER EXPENSES	0	200	200
	323,296	349,702	378,569
ADULT OFFENDER COM SERV PROG			
SALARIES - TEMPORARY	14,738	22,279	24,098
WORKERS COMPENSATION	686	958	964
SOCIAL SECURITY	1,127	1,704	1,844
TELEPHONE	486	600	600
	17,037	25,541	27,506
SRO ELEMENTARY			
SALARIES - PERMANENT	169,019	174,209	224,449
SALARIES-CONTRACTUAL	76,623	83,871	108,948
HEALTH & DENTAL	38,713	40,672	35,362
UNIFORMS	1,809	1,500	1,000
LIFE & LTD	735	645	705
EMPLOYEE DEVELOPMENT	0	1,500	500
RETIREMENT	52,785	58,090	76,360
WORKERS COMPENSATION	16,070	13,528	16,364
SOCIAL SECURITY	18,125	19,743	25,505
LIABILITY INSURANCE	3,273	6,100	6,100
AUTO INSURANCE	2,582	3,200	3,200
WEAPON MAINTENANCE	1,570	2,000	2,500
REPAIRS	4,042	4,000	3,500
FUELS	6,152	5,000	7,500
OTHER EXPENSES	0	500	500
	391,499	414,558	512,493
FIRE COMPANIES			
OTHER EXPENSES	168,012	182,313	234,007
FIRE COMPANIES	1,435,488	1,507,262	1,657,988
AMBULANCE FUNDING	107,713	107,713	107,713
STATE FIRE AID	313,257	313,270	307,230
	2,024,470	2,110,558	2,306,938

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2023**

	ACTUAL 2021	BUDGET 2022	BUDGET 2023
JAIL			
SALARIES - PERMANENT	1,869,125	2,025,717	2,216,199
SALARIES-OVERTIME	61,856	67,000	67,000
HEALTH & DENTAL	278,917	318,124	381,280
UNIFORMS	9,765	10,000	11,000
LIFE & LTD	10,039	12,471	14,783
EMPLOYEE DEVELOPMENT	19,771	17,000	20,000
RETIREMENT	241,873	283,600	235,429
WORKERS COMPENSATION	119,352	106,706	108,115
SOCIAL SECURITY	142,351	160,093	174,665
EMPLOYEE RECRUITMENT	0	0	1,500
TELEPHONE	8,685	9,600	9,600
POSTAGE	293	250	250
UTILITIES	88,131	110,000	110,000
VEHICLE LEASE	0	26,410	43,290
LIABILITY INSURANCE	17,707	19,500	20,000
AUTO INSURANCE	3,057	3,600	3,500
PRE-TRIAL SERVICE UNIT FEES	8,975	16,000	16,000
BUILDING MAINTENANCE	81,324	100,000	100,000
SECURITY EQUIPMENT	5,752	6,000	8,000
OPERATION OF AUTOS	2,362	3,000	3,000
FOOD SERVICE	242,765	273,969	273,000
MEDICAL SERVICE	663,557	750,000	750,000
FUELS	2,657	6,000	6,000
OFFICE SUPPLIES	7,776	11,500	11,500
JANITORIAL SUPPLIES	23,268	22,000	22,000
INMATE SUPPLIES	10,022	11,000	14,000
OTHER EXPENSES	5,744	4,000	10,000
	3,925,125	4,373,540	4,630,111
ANIMAL CONTROL			
SALARIES - PERMANENT	107,302	110,037	119,022
SALARIES-OVERTIME	5,887	6,000	6,360
HEALTH & DENTAL	30,822	32,339	34,851
UNIFORMS	1,932	2,000	2,000
LIFE & LTD	599	805	935
EMPLOYEE DEVELOPMENT	419	4,000	4,000
RETIREMENT	14,568	15,405	13,092
WORKERS COMPENSATION	5,506	4,835	5,015
SOCIAL SECURITY	7,970	8,877	9,592
TELEPHONE	1,849	2,100	2,100
EQUIPMENT	193	2,000	2,000
VEHICLE LEASE	0	0	7,741
CONTRACTUAL SERVICES	286	1,500	1,500
LIABILITY INSURANCE	1,394	1,600	1,450
AUTO INSURANCE	1,589	1,800	3,000
REPAIRS	1,635	3,000	3,000
FUELS	5,588	6,000	7,000
OTHER EXPENSES	3,009	5,000	7,000
	190,548	207,298	229,658

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2023**

	ACTUAL 2021	BUDGET 2022	BUDGET 2023
EMERG SERV: ADMINISTRATION			
SALARIES - PERMANENT	156,440	157,951	161,297
SALARIES-OVERTIME	78	750	750
SALARIES - TEMPORARY	8,277	10,911	10,911
HEALTH & DENTAL	28,167	29,617	17,681
LIFE & LTD	835	858	964
EMPLOYEE DEVELOPMENT	466	3,000	3,000
RETIREMENT	20,297	22,113	20,825
WORKERS COMPENSATION	1,520	339	303
SOCIAL SECURITY	11,763	12,975	13,231
TELEPHONE	1,042	1,700	1,000
POSTAGE	386	450	450
UTILITIES	8,572	7,500	8,500
CENTRAL DUPLICATING	2,747	3,200	3,200
MILEAGE & CONFERENCE EXPENSE	39	3,000	4,000
BLDG/GROUNDS MAINTENANCE	870	2,500	2,500
OFFICE SUPPLIES	744	900	900
RENT	0	19,702	20,970
OTHER EXPENSES	1,089	900	900
	243,333	278,366	271,382
EMERG SERV: COMMUNICATIONS			
SALARIES - PERMANENT	658,696	736,237	807,167
SALARIES CERTIFICATIONS	37	4,202	4,202
SALARIES-OVERTIME	112,917	127,626	138,655
SALARIES - TEMPORARY	27,987	40,000	40,000
HEALTH & DENTAL	115,324	159,833	200,615
UNIFORMS	4,366	3,000	3,000
LIFE & LTD	3,589	5,113	6,020
EMPLOYEE DEVELOPMENT	2,851	2,700	3,000
RETIREMENT	89,847	107,584	92,680
WORKERS COMPENSATION	1,774	1,740	1,733
SOCIAL SECURITY	59,061	69,467	75,737
TELEPHONE	5,103	8,000	11,000
EQUIPMENT	5,034	16,500	18,000
UTILITIES	7,082	8,000	8,000
CENTRAL DUPLICATING	678	660	660
MILEAGE & CONFERENCE EXPENSE	38	4,500	5,000
VEHICLE LEASE	0	0	8,785
CONTRACTUAL SERVICES	2,824	14,000	10,000
LIABILITY INSURANCE	3,842	6,113	6,113
AUTO INSURANCE	119	700	700
OPERATION OF AUTOS	0	2,000	2,000
BLDG/GROUNDS MAINTENANCE	1,723	1,500	4,500
MAINTENANCE CONTRACT	196,615	219,135	238,907
FUELS	695	2,000	3,000
OFFICE SUPPLIES	947	1,000	1,000
OTHER EXPENSES	515	0	3,400
REIMBURSED ENSB	95,425	125,373	130,373
	1,397,089	1,666,983	1,824,247

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2023**

	ACTUAL 2021	BUDGET 2022	BUDGET 2023
EMERG SERV: EMS			
SALARIES - PERMANENT	1,833,817	1,802,246	2,203,297
SALARIES CERTIFICATIONS	9,508	31,000	88,000
SALARIES-OVERTIME	637,009	527,256	607,912
SALARIES - TEMPORARY	201,330	215,888	226,682
SALARIES - OTHER	805	4,500	4,500
HEALTH & DENTAL	299,088	351,120	412,427
UNIFORMS	11,454	14,750	17,750
LIFE & LTD	10,522	12,885	17,053
EMPLOYEE DEVELOPMENT	7,606	16,000	16,000
RETIREMENT	261,077	278,277	266,705
WORKERS COMPENSATION	126,907	105,721	122,023
SOCIAL SECURITY	200,747	197,438	236,985
TELEPHONE	3,082	3,000	6,412
POSTAGE	61	100	200
EQUIPMENT	29,264	50,000	50,000
UTILITIES	13,983	13,500	14,000
MILEAGE & CONFERENCE EXPENSE	310	6,000	6,000
VEHICLE LEASE	0	25,908	45,681
CONTRACTUAL SERVICES	8,529	10,000	12,000
AUTO INSURANCE	9,052	10,000	10,000
COMMUNICATIONS	2,944	2,000	3,000
BLDG/GROUNDS MAINTENANCE	8,440	5,000	10,000
EQUIPMENT MAINTENANCE	14,720	18,000	18,000
REPAIRS	63,499	43,000	50,000
FUELS	51,559	59,000	63,000
OFFICE SUPPLIES	1,410	3,000	3,000
MEDICAL SUPPLIES	2,600	0	0
SALARY MEDICAL DIRECTOR	30,404	40,000	40,000
EXPENSES MEDICAL DIRECTOR	5,128	5,000	5,000
AED/CPR PROGRAM	4,678	7,000	10,000
OTHER EXPENSES	2,149	4,000	5,000
RENT	3,000	3,000	3,000
	3,854,682	3,864,589	4,573,627
EMERG SERV: PLAN & RISK MGM			
SALARIES - PERMANENT	95,242	77,250	83,546
SALARIES-OVERTIME	485	0	0
HEALTH & DENTAL	7,260	0	14,381
LIFE & LTD	238	422	500
EMPLOYEE DEVELOPMENT	609	2,000	2,000
RETIREMENT	11,279	10,815	9,190
WORKERS COMPENSATION	214	188	146
SOCIAL SECURITY	7,058	5,910	6,391
TELEPHONE	1,020	975	1,100
EQUIPMENT	2,335	2,500	5,000
MILEAGE & CONFERENCE EXPENSE	760	3,000	3,000
AUTO INSURANCE	0	0	700
SAFETY TRAINING	1,819	2,000	4,000
OFFICE SUPPLIES	111	200	200
OTHER EXPENSES	4,477	5,000	5,000
	132,907	110,260	135,154

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2023**

	ACTUAL 2021	BUDGET 2022	BUDGET 2023
HUMANE SOCIETY			
HUMANE SOC/ANIMAL CONTROL	266,314	281,139	306,323
	266,314	281,139	306,323
LIQUOR LICENSING			
SALARIES - PERMANENT	52,439	71,689	76,801
WORKERS COMPENSATION	649	693	690
SOCIAL SECURITY	4,012	5,453	5,875
POSTAGE	117	300	300
ADVERTISING	0	175	250
PRINTING AND PUBLICATIONS	0	300	440
MILEAGE & CONFERENCE EXPENSE	499	1,000	2,500
LEGAL SERVICES	5,580	0	0
TRAINING	0	0	600
OFFICE SUPPLIES	93	500	500
OTHER EXPENSES	0	300	300
	63,390	80,410	88,256
PW: GENERAL ADMINISTRATION			
SALARIES - PERMANENT	199,831	218,174	224,390
SALARIES-OVERTIME	513	2,101	513
HEALTH & DENTAL	35,811	37,619	34,851
UNIFORMS	1,344	2,000	2,400
LIFE & LTD	1,131	1,216	1,388
EMPLOYEE DEVELOPMENT	1,071	4,000	4,000
RETIREMENT	27,664	30,544	28,359
WORKERS COMPENSATION	4,879	4,926	5,080
SOCIAL SECURITY	14,437	16,851	17,205
TELEPHONE	3,033	2,500	2,500
POSTAGE	262	350	350
CENTRAL DUPLICATING	2,556	2,500	2,500
MILEAGE & CONFERENCE EXPENSE	1,533	1,500	2,500
AUTO INSURANCE	1,029	1,200	1,100
OPERATION OF AUTOS	931	800	1,100
FUELS	1,099	1,200	1,500
OFFICE SUPPLIES	2,819	2,500	3,200
OTHER EXPENSES	877	1,300	1,200
	300,819	331,281	334,136
PW: CENTRAL SHOP			
SALARIES - PERMANENT	267,065	280,237	286,308
SALARIES-OVERTIME	1,525	2,627	2,706
HEALTH & DENTAL	53,935	67,236	55,027
UNIFORMS	8,701	7,000	7,000
LIFE & LTD	1,687	1,848	2,077
EMPLOYEE DEVELOPMENT	775	1,500	1,500
RETIREMENT	36,399	39,233	31,494
WORKERS COMPENSATION	12,776	11,786	11,561
SOCIAL SECURITY	19,034	21,639	22,110
TELEPHONE	486	600	600
VEHICLE LEASE	0	14,392	16,927
AUTO INSURANCE	2,302	2,600	2,400
PARTS	90,331	93,000	90,000
MAINTENANCE CONTRACT	2,840	10,000	10,000

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2023**

	ACTUAL 2021	BUDGET 2022	BUDGET 2023
REPAIRS	30,781	42,000	44,000
PARTS - ROADS	129,136	130,000	130,000
FUELS	3,767	3,800	4,200
LUBRICANTS	12,799	16,500	24,000
OFFICE SUPPLIES	104	0	0
TOOLS	6,884	7,000	7,000
JANITORIAL SUPPLIES	224	0	0
OTHER EXPENSES	1,381	3,000	2,500
	682,932	755,998	751,410
PW: SOLID WASTE DISPOSAL			
SALARIES - PERMANENT	47,264	48,595	52,549
SALARIES-OVERTIME	1,230	1,000	1,000
HEALTH & DENTAL	15,534	16,335	17,681
UNIFORMS	195	325	325
LIFE & LTD	305	314	367
RETIREMENT	6,492	6,803	5,780
WORKERS COMPENSATION	2,306	2,066	2,142
SOCIAL SECURITY	3,344	3,794	4,096
UTILITIES	5,766	6,500	6,500
CONTRACTUAL SERVICES	94,181	80,000	90,000
REGIONAL LANDFILL USE	63,351	70,000	70,000
AUTO INSURANCE	902	1,000	1,000
REPAIRS	5,385	7,000	9,000
FUELS	4,748	6,000	6,400
SUPPLIES AND MATERIALS	453	1,000	1,000
OTHER EXPENSES	178	300	500
RENT	3,500	3,500	3,500
	255,136	254,532	271,840
PW: JOHNSONGRASS			
SALARIES - PERMANENT	31,955	32,586	35,241
SALARIES-OVERTIME	1,465	0	0
HEALTH & DENTAL	12,633	13,282	14,381
UNIFORMS	222	325	325
LIFE & LTD	312	335	394
EMPLOYEE DEVELOPMENT	55	600	600
RETIREMENT	7,296	7,603	6,461
WORKERS COMPENSATION	1,593	1,401	1,410
SOCIAL SECURITY	2,212	2,493	2,696
TELEPHONE	486	600	600
AUTO INSURANCE	561	800	650
PARTS	446	1,200	1,200
CHEMICALS	1,058	2,000	5,000
REPAIRS	1,567	1,900	1,700
FUELS	1,521	2,100	2,400
OFFICE SUPPLIES	610	200	350
OTHER EXPENSES	6	120	300
	63,995	67,545	73,708
PW: MOSQUITO CONTROL			
SALARIES - PERMANENT	20,942	21,724	23,494
SALARIES-OVERTIME	0	840	840
SALARIES - TEMPORARY	3,879	5,000	5,800

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2023**

	ACTUAL 2021	BUDGET 2022	BUDGET 2023
UNIFORMS	203	325	975
EMPLOYEE DEVELOPMENT	0	200	200
WORKERS COMPENSATION	1,087	1,185	1,185
SOCIAL SECURITY	1,899	2,109	2,267
TELEPHONE	0	300	300
POSTAGE	56	100	100
VEHICLE LEASE	0	13,643	32,808
AUTO INSURANCE	561	650	1,200
REPAIRS	2,370	2,500	2,500
FUELS	1,552	3,200	3,600
OFFICE SUPPLIES	8	100	100
STATE EXPENSES	5,092	9,000	9,500
OTHER EXPENSES	0	200	200
	37,648	61,076	85,069
PW: ROADS			
SALARIES - PERMANENT	872,797	1,011,923	973,457
SALARIES-OVERTIME	25,427	19,000	19,000
HEALTH & DENTAL	171,707	214,504	237,230
UNIFORMS	5,865	7,500	7,500
LIFE & LTD	5,838	6,812	7,147
EMPLOYEE DEVELOPMENT	1,883	5,500	5,500
RETIREMENT	120,181	141,669	107,080
WORKERS COMPENSATION	42,626	42,955	39,698
SOCIAL SECURITY	65,359	78,865	75,923
TELEPHONE	3,453	3,900	3,900
MILEAGE & CONFERENCE EXPENSE	146	1,500	1,500
VEHICLE LEASE	0	31,017	148,138
CONTRACTUAL SERVICES	1,376	14,000	14,000
AUTO INSURANCE	13,854	15,200	15,000
FUELS	79,238	92,000	94,000
PIPE	21,059	14,500	21,000
STONE	8,129	5,500	5,500
ASPHALT	1,372	18,000	50,000
ROAD MATERIALS	102,384	25,000	20,000
GRAVEL	47,003	35,000	35,000
SIGN MATERIALS	18,647	12,500	14,000
OTHER CONSTRUCTION MATERIALS	1,987	30,000	30,000
LINE STRIPING	0	53,000	57,000
EQUIPMENT	17,618	25,000	6,000
OTHER EXPENSES	11,176	5,000	5,000
EMERGENCY OPERATIONS	5,030	15,000	15,000
	1,644,154	1,924,845	2,007,573
PW: COUNTY BUILDINGS			
SALARIES - PERMANENT	207,538	207,976	233,450
SALARIES-OVERTIME	6,003	5,000	5,000
HEALTH & DENTAL	27,921	29,286	31,551
UNIFORMS	996	1,200	1,200
LIFE & LTD	1,147	1,306	1,568
EMPLOYEE DEVELOPMENT	336	1,200	1,200
RETIREMENT	28,398	29,997	25,680
WORKERS COMPENSATION	10,163	9,136	9,538

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2023**

	ACTUAL 2021	BUDGET 2022	BUDGET 2023
SOCIAL SECURITY	15,823	16,774	18,241
TELEPHONE	2,950	3,300	3,300
UTILITIES	139,248	165,000	175,000
CENTRAL DUPLICATING	82	500	500
VEHICLE LEASE	0	34,225	33,540
CONTRACTUAL SERVICES	138,275	170,000	300,000
AUTO INSURANCE	2,436	2,650	2,700
REPAIRS & MAINTENANCE	98,372	130,000	130,000
REPAIRS	2,791	4,500	4,500
FUELS	5,065	5,000	6,000
TOOLS	2,086	3,000	3,400
CARE TEAM EXPENSES	0	600	600
OTHER EXPENSES	1,466	1,500	1,500
	691,095	822,150	988,468
HEALTH			
SALARY OFFICER	6,346	0	3,143
WORKERS COMPENSATION	327	0	6
SOCIAL SECURITY	485	0	240
CAROLINE MENTAL HEALTH	46,818	47,754	48,709
HEALTH DEPARTMENT	393,170	401,033	409,054
EASTERN SHORE AREA HEALTH EDUCATION CENTER	2,500	0	0
CAROLINE CENTER	26,845	26,845	26,845
	476,492	475,632	487,997
SOCIAL SERVICES			
UPPER SHORE AGING	156,661	177,132	250,068
DELMARVA COMM. SERVICES INC	85,000	85,000	85,000
ST. MARTIN MINISTRIES	7,500	7,500	7,500
HUMAN SERVICE COUNCIL	20,000	20,000	25,000
AARON'S PLACE	0	5,000	5,000
CASA FOR CAROLINE	5,000	5,000	5,000
BIG BROTHERS BIG SISTERS	2,500	5,000	5,000
MID SHORE FAMILY VIOLENCE	4,975	5,000	5,000
POSITIVE STRIDERS	5,000	5,000	5,000
MEN FOR CHANGE INC	4,500	5,000	8,000
	291,136	319,632	400,568
EDUCATION			
CHESAPEAKE COLLEGE	1,554,743	1,554,743	1,496,040
BOARD OF EDUCATION	13,829,875	14,219,284	14,334,903
BOE SUPPLEMENTAL ALLOCATION	400,000	400,000	400,000
BD OF ED TEACHERS PENSION	1,346,097	1,346,097	1,346,097
CHEASP DORCHESTER BOND INT	1,464	1,004	520
CHEAP DORCHESTER BOND PRINC	10,485	10,998	11,568
CHESAPEAKE ALLIED HLTH PRINC	64,493	74,978	0
CHESAPEAKE ALLIED HLTH INT	44,918	46,382	0
CHESAPEAKE COLLEGE REPAIRS	94,676	94,676	88,312
	17,346,751	17,748,162	17,677,440
RECREATION			
SALARIES - PERMANENT	431,901	456,483	467,867
SALARIES-OVERTIME	7,532	5,193	5,193
SALARIES - TEMPORARY	16,770	71,423	67,127
HEALTH & DENTAL	73,775	80,187	85,183

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2023**

	ACTUAL 2021	BUDGET 2022	BUDGET 2023
UNIFORMS	600	600	600
LIFE & LTD	2,416	2,638	2,814
EMPLOYEE DEVELOPMENT	2,419	1,000	1,000
RETIREMENT	59,520	63,908	48,546
WORKERS COMPENSATION	14,582	16,365	14,385
SOCIAL SECURITY	32,892	40,782	41,324
CRIMINAL BACKGROUND CHECKS	62	500	600
TELEPHONE	0	1,000	0
POSTAGE	1,124	1,200	1,200
PRINTING AND PUBLICATIONS	1,929	1,900	1,900
EQUIPMENT	2,540	1,000	2,000
CENTRAL DUPLICATING	4,775	6,500	6,500
MILEAGE & CONFERENCE EXPENSE	1,374	5,000	5,000
ASSOCIATION DUES	2,378	1,850	2,000
VEHICLE LEASE	0	14,191	8,642
CONTRACTUAL SERVICES	3,858	4,000	4,000
OFFICE SUPPLIES	2,888	3,400	3,400
OTHER EXPENSES	10,381	12,450	12,450
	673,715	791,570	781,731
PARKS			
SALARIES - PERMANENT	96,001	109,480	161,345
SALARIES-OVERTIME	2,111	5,000	5,000
SALARIES - TEMPORARY	17,309	21,872	21,872
HEALTH & DENTAL	24,943	29,617	40,647
UNIFORMS	349	500	600
LIFE & LTD	657	674	1,117
EMPLOYEE DEVELOPMENT	250	1,000	1,000
RETIREMENT	14,700	15,327	17,748
WORKERS COMPENSATION	5,411	5,681	7,529
SOCIAL SECURITY	8,127	10,431	14,399
TELEPHONE	1,082	1,200	1,200
UTILITIES	40,830	40,845	42,000
VEHICLE LEASE	0	0	23,340
CONTRACTUAL SERVICES	24,027	24,000	26,000
MOWING SERVICES	28,495	24,000	29,000
AUTO INSURANCE	3,007	3,500	3,500
REPAIRS & MAINTENANCE	13,383	15,000	42,000
LAWN CARE	3,185	4,000	4,000
REPAIRS	6,381	5,000	5,000
FUELS	7,209	9,000	10,500
OTHER EXPENSES	1,279	4,750	4,750
	298,738	330,877	462,547
ARTS			
CAROLINE ARTS COUNCIL	5,000	5,000	6,500
	5,000	5,000	6,500
LIBRARY			
LIBRARY	1,252,728	1,252,728	1,302,728
IMAGINATION LIBRARY	6,000	6,000	6,000
	1,258,728	1,258,728	1,308,728

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2023**

	ACTUAL 2021	BUDGET 2022	BUDGET 2023
EXTENSION SERVICE			
OPERATING APPROPRIATION	34,100	35,100	40,600
EXTENSION SERVICE	117,204	119,125	128,972
	151,304	154,225	169,572
ECONOMIC DEVELOPMENT			
MID SHORE REGIONAL COUNCIL	15,000	15,000	15,000
TOURISM	87,842	87,842	0
SMALL BUSINESS DEVELOPMENT CENTER	3,000	3,000	0
	105,842	105,842	15,000
DEBT SERVICE			
BOND ADMIN COSTS	775	3,075	3,500
JAIL FACILITIES PRINC	11,388	11,468	11,549
JAIL FACILITIES INT	867	1,537	1,457
2014 PUBLIC IMP BOND PRINC	310,000	320,000	330,000
2014 PUBLIC IMP BOND INTREST	173,044	163,044	154,144
2019 PUBLIC IMPROV. & REFUND BOND PRINC.	2,385,000	3,005,000	2,230,000
2019 PUBLIC IMPROV. & REFUND BOND INT	1,466,700	1,347,450	1,197,200
	4,347,775	4,851,574	3,927,850
INTERGOVERNMENTAL			
IN LIEU OF BANKSTOCK	3,090	3,100	3,090
TOWN PLANNING GRANTS	3,000	12,500	12,500
	6,090	15,600	15,590
EMPLOYEE EXPENSE			
SOCIAL SECURITY	0	0	0
	0	0	0
CONTINGENCY			
CONTINGENCY OPERATIONS	191,625	403,859	389,341
	191,625	403,859	389,341
TRANSFERS OUT			
4 H & YOUTH FUND	27,393	29,683	35,075
TRANSFER TO AG LAND	20,000	20,000	20,000
TRANSFER TO CAPITAL	3,837,007	2,932,455	2,250,000
TRANS JONESTOWN WATER SYSTEM	11,446	5,710	7,310
	3,895,847	2,987,848	2,312,385
EXPENSES Total	55,383,144	58,197,377	60,025,233

CAPITAL BUDGET,
CAPITAL RESERVE
FUND AND
CAPITAL
IMPROVEMENT
PROGRAM
Fiscal Year 2023

**COMMISSIONERS OF CAROLINE COUNTY
CAPITAL IMPROVEMENT RESERVE BUDGET
FISCAL YEAR 2023**

CAPITAL & CAPITAL RESERVE

REVENUES

TRANSFER TAX

TRANSFER TAX

800,000

800,000

GRANTS - FEDERAL GOVERNMENT

FEDERAL AID ROADS

2,400,000

2,400,000

GRANTS - STATE GOVERNMENT

STATE ROAD CONSTRUCTION AID

248,072

WATERWAY IMPROVEMENTS

455,000

DETENTION CENTER STATE REIM

3,500,000

EMER NUM SYS

70,000

PROGRAM OPEN SPACE GRANTS

1,463,803

OTHER GRANTS&CONTRIBUTIONS

1,095,000

6,831,875

MISCELLANEOUS REVENUES

PARKS & RECREATION REIM CAP

49,100

49,100

TRANSFERS IN

TRANSFER IN

2,250,000

TRANSFER

2,866,909

5,116,909

OTHER FINANCING SOURCES

PRIOR YEAR CAPITAL ALLOCATIO

3,945,674

PRIOR YR CAPITAL RESERVE

1,073,845

BOND PROCEEDS

2,740,650

7,760,169

REVENUES Total

22,958,053

**COMMISSIONERS OF CAROLINE COUNTY
CAPITAL IMPROVEMENT RESERVE BUDGET
FISCAL YEAR 2023**

EXPENSES		
COUNTY COMMISSIONERS		
	AGENDA SOFTWARE	20,000
		20,000
TECHNOLOGY		
	CAPITAL TECHNOLOGY CA	6,000
		6,000
PLANNING & CODES ADMINISTRATION		
	CAP PLANNING & CODES CA	21,000
		21,000
JAIL		
	CAPITAL CORRECTIONS CA	91,700
		91,700
EMERGENCY MANAGEMENT GRANTS		
	DES REIMBURSED EXPENSE	70,000
	CAPITAL DES EMS	300,000
	CAPITAL EQUIPMENT	496,000
		866,000
PW: ROADS		
	STATE AID ROAD PROJECTS CA	248,072
	BRIDGE REPLACE FED AID CA	2,400,000
	ROADS MAINTENANCE CA	2,905,115
	CAP PW EQUIPMENT CA	1,423,500
	CAPITAL RESERVE RDS CA	461,909
	CAPITAL RES BRIDGES & ROADS	611,936
	BOND HOT MIX	750,000
		8,800,532
PW: COUNTY BUILDINGS		
	DES STORAGE FACILITY	1,000,000
	DETENTION CENTER COUNTY	1,500,000
	DETENTION CENTER STATE REIM	3,500,000
	CAP BUILDINGS	1,214,986
	DETENTION CENTER BOND	1,990,650
		9,205,636
EDUCATION		
	BOARD OF EDUCATION REIM	366,909
		366,909
RECREATION		
	SO. COUNTY REG. PK	126,325
	CHAMBERS PARK	18,000
	JONESTOWN PARK PROP CA	100,000
	MARINA PARK FEDERALSBURG	18,000
	CHOPTANK MARINA	455,000
	CHOPTANK NATURE PARK	14,925
	NORTH COUNTY PARK	1,533,441
	LAND PRESERV & REC MASTER PL	83,036
	HENDERSON COMMUNITY PARK	100,000
	UPPER CHOPTANK GREENSBORO	5,000
	MARYDEL COMMUNITY PARK	550,915
	FEDERALSBURG ELEM. BALLFIELD	9,161
	REC PARKS REIMB OTHER SOURCE	49,100
	CAP ALLOCATION	100,040
	CAPITAL ALLOC REC& PARKS	417,333
		3,580,276
	EXPENSES Total	22,958,053

**Caroline County
Capital Improvement Program
FY 2023**

<i>Department Name</i>	Total	Prior Year	FY	FY	FY	FY	FY	FY
			2023	2024	2025	2026	2027	2028
Technology	533,000	110,000	6,000	272,000	45,000	65,000	0	35,000
Court System	700,000	0	0	0	0	0	0	700,000
Planning & Codes Administration	46,000	0	21,000	25,000	0	0	0	0
Sheriffs Department	0	0	0	0	0	0	0	0
Corrections	7,337,350	130,000	7,082,350	20,000	20,000	45,000	20,000	20,000
Department of Emergency Services	5,768,303	773,745	1,866,000	928,500	471,912	910,462	389,300	428,384
Public Works	34,401,237	9,900,705	8,800,532	3,500,000	3,650,000	2,550,000	3,450,000	2,550,000
Infrastructure/Comm Development	5,540,650	3,990,650	0	1,000,000	50,000	500,000	0	0
Board of Education	20,941,855	5,180,946	366,909	1,041,000	4,751,000	0	1,000,000	8,602,000
Facilities	3,933,445	1,093,459	1,214,986	246,600	501,600	474,600	279,600	122,600
Recreation and Parks	12,766,912	3,371,636	3,580,276	1,285,000	1,235,000	2,220,000	925,000	150,000
Library	1,300,523	0	0	636,761	468,762	15,000	0	180,000
Soil Conservation	250,000	0	0	50,000	50,000	50,000	50,000	50,000
Admin/Finance/Tax	185,210	20,000	20,000	0	145,210	0	0	0
Animal Control	50,000	0	0	0	0	50,000	0	0
Totals	93,754,485	24,571,141	22,958,053	9,004,861	11,388,484	6,880,062	6,113,900	12,837,984
<i>Sources of Funding</i>								
General Fund		3,532,455	3,050,000					
State Grants		5,331,875	6,831,875					
Grants-Federal		2,675,000	4,900,000					
Bonds		7,921,596	2,740,650					
General Fund PY		3,913,389	3,945,674					
Capital Reserve PY		1,088,726	1,073,845					
Fund Balance		0	0					
Miscellaneous		108,100	416,009					
Totals		24,571,141	22,958,053					

COMMISSIONERS OF CAROLINE COUNTY								
Capital Improvement Budget								
Fiscal Year 2023								
Department	Total Amount	General Fund		Capital Reserve		State Grant	Federal Grant	Other
		2023& FB	Prior Years	Prior Years	2019 Bond			
ADMINISTRATION								
AGENDA SOFTWARE	20,000		20,000					
Department Totals	20,000	0	20,000	0	0	0	0	0
OFFICE OF TECHNOLOGY								
CYBER SERCURITY SERVER	6,000	6,000						
Department Totals	6,000	6,000	0	0	0	0	0	0
CORRECTIONS								
RENOVATIONS TO DETENTION CENTER	6,990,650				1,990,650	3,500,000	1,500,000	
HVAC PHASE III	51,700		51,700					
DIGITAL CAMERA	40,000	20,000	20,000					
Department Totals	7,082,350	20,000	71,700	0	1,990,650	3,500,000	1,500,000	0
PLANNING AND CODES								
OCE WIDE FORMAT PRINTER	21,000	21,000						
Department Totals	21,000	21,000	0	0	0	0	0	0
DEPARTMENT OF EMERGENCY SERVICES								
DOUBLE HILLS STORAGE/TRAINING CENTER	1,000,000						1,000,000	
ESIN 911	70,000					70,000		
GENERATOR	210,000	100,000	110,000					
AMBULANCE	300,000	300,000						
(4) CARDIAC MONITORS	166,000	166,000						
(6) LUCAS 3 DEVICES	85,000	85,000						
GENERATOR PM 11	35,000	35,000						
Department Totals	1,866,000	686,000	110,000	0	0	70,000	1,000,000	0
PUBLIC WORKS								
TAR & CHIP	1,927,967	500,000	1,179,895			248,072		
HOT MIX OVERLAY	1,775,000		563,091	461,909	750,000			
CONSTRUCTION BRIDGES	3,011,936			611,936			2,400,000	
RIVER ROAD PIPE	662,129		662,129					
ASPHALT ROLLER WITH TRAILER	60,000		60,000					
38000 SIX WHEEL DUMP TRUCK	180,000		180,000					
TRI AXLE DUMP TRUCK	205,000		205,000					
SNOW PLOW	11,000		11,000					
SAND SPREADER	8,000		8,000					
SINGLE AXLE DUMP TRUCK	150,000		150,000					
SNOW PLOW	11,000		11,000					
SAND SPREADER	8,000		8,000					
MOWING TRACTOR	90,000		90,000					
12.00 LBS FORK LIFT	50,000	50,000						
LOADER 928G	208,000	208,000						
JOHN DEERE 5216	155,000	155,000						
21' A-BOOM TRACTOR	160,000	160,000						
FOR TRACTOR IN FY2022	45,000	45,000						
10' ROTARY MOWER	16,500	16,500						
DITCH BANK MOWER	15,500	15,500						
DITCH BANK MOWER	15,500	15,500						
ACCIDENT RESPONSE TRAILER	35,000	35,000						
Department Totals	8,800,532	1,200,500	3,128,115	1,073,845	750,000	248,072	2,400,000	0
FACILITIES								
REMOTE MONITORING FOR GENERATORS	32,000		32,000					
DES CONCRETE PAD	12,000	12,000						
FRETTERD CENTER ROOF	120,000	120,000						
HODO COLLECTION SITES								
RENOVATE HODO SHACKS	5,000		5,000					
REPLACE THREE 40YD COMPACTOR CANS	60,000	60,000						
REPLACE 40 YARD ROLL OFF CANS	12,000		12,000					
REPLACE COMPACTOR MELVILLE	57,000	57,000						
REPLACE ALL THREE SHACKS	12,000	12,000						
COURTHOUSE								
ROTTEN WOOD REPLACEMENT	50,000	50,000						
BRICK POINTED UP AND SEALED	100,000	100,000						
CLOCK TOWER REHAB/WATER DAMAGE	60,000	60,000						
RENOVATION OF WEST WING	420,337	250,000	170,337					
REPLACE RUSTED EXTERIORS DOORS	15,000		15,000					

COMMISSIONERS OF CAROLINE COUNTY								
Capital Improvement Budget								
Fiscal Year 2023								
Department	Total	General Fund		Capital Reserve				
	Amount	2023& FB	Prior Years	Prior Years	2019 Bond	State Grant	Federal Grant	Other
HAPS BUILDING								
REHAB OLD KITCHEN FROM WATER DAM	12,000	12,000						
HOBBS SHOOTING RANGE								
NEW WELL AT TRAINING SITE	20,000	20,000						
NEW SEPTIC HILDING TANK AT TRAINING	8,000	8,000						
HUMANE SOCIETY								
2023 TRANSIT VEHICLE	55,000	55,000						
STAINLESS STEEL CAT CAGES	61,000	61,000						
COUNTY WIDE	103,649	9,500	94,149					
Department Totals	1,214,986	886,500	328,486	0	0	0	0	0
BOARD OF EDUCATION								
RIDGELY ROOF REPLACEMENT	366,909							366,909
Department Totals	366,909	0	0	0	0	0	0	366,909
RECREATION AND PARKS								
4H Building Epoxy	6,000	0	6,000					
4H Lead Mitigation	50,000	0	50,000					
4H Septic	29,040	0	29,040					
Caroline Courthouse-Pathway Improvement	5,000	0	5,000					
Chambers Park In Federalsburg	20,000	0	2,000			18,000		
Choptank Marina Parking Lot Main.	6,000	0	0					6,000
Choptank Marina Basin Dredging	400,000	0	0			400,000		
Choptank Marina Ice Machine	7,500	0	0					7,500
Choptank Marina Repairs to Seawall	55,000	0	0			55,000		
Choptank Nature Park	22,674	0	6,249			14,925		1,500
Denton Elementary Ballfield improv	10,000	0	5,000					5,000
Federalsburg Elementary School	9,161	0	0			9,161		
Fretterd HVAC	80,000	0	80,000					
Greensboro Boat Ramp	7,100	0	0					7,100
Henderson Community Park	120,000	10,000	10,000			100,000		
Jonestown Community Park	120,000	10,000	10,000			100,000		
Land Preservation, P&R Master Plan	83,036					83,036		
LMS Sr League Field Improvement	10,000	0	5,000					5,000
Marina Park Federalsbutrg	20,000					18,000		2,000
Marydel Community Park	561,335	0	10,420			550,915		
NC Regional Park (Phase 2)	689,880	200,000	51,439			438,441		
NC Regional Pk Coastal Bay Trust Gr	1,095,000	0	0			1,095,000		
Reservation Software	2,625	0	2,625					
South County Regional Park	151,325	0	10,000			126,325		15,000
Templeville	4,600	0	4,600					
Upper Choptank Water Trail	5,000	0	0			5,000		
Dump trailer	10,000	10,000	0					
Department Totals	3,580,276	230,000	287,373	0	0	3,013,803	0	49,100
Total Projects: Expenditures& Revenue Sources	22,958,053	3,050,000	3,945,674	1,073,845	2,740,650	6,831,875	4,900,000	416,009

ENTERPRISE
FUNDS
Fiscal Year 2023

**COMMISSIONERS OF CAROLINE COUNTY
ENTERPRISE FUNDS
FISCAL YEAR 2023**

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.

RECREATION PROGRAMS

PRIOR YEAR ESTIMATED FUND BALANCE 400,000

REVENUES

GRANTS - STATE GOVERNMENT

21ST CENTURY SUMMER LEARNING	318,191
LAND PRESERVATION REC. PLAN GRANT	25,000
	343,191

CHARGES FOR SERVICES

BOAT RAMP	16,500
ADULT PROGRAMS	23,000
GANEYS WHARF RESIDENCE	11,500
YOUTH PROGRAMS	48,600
YOUTH SPORTS	44,000
SPECIAL EVENTS	22,600
ADMINISTRATION	200
MARINA	38,000
RENT LAND	3,750
	208,150

REVENUES Total 551,341

EXPENSES

RECREATION

BOAT RAMP	10,000
GANEYS WHARF RESIDENCE	1,000
MARINA EXPENSES	18,717
FEES CREDIT CARD	8,000
	37,717

ADMINISTRATION

SALARIES - TEMPORARY	7,500
WORKERS COMPENSATION	300
SOCIAL SECURITY	574
TELEPHONE	2,496
CONTRACTUAL SERVICES	12,260
ADMINISTRATION	1,970
	25,100

MARINA

SALARIES - TEMPORARY	6,180
WORKERS COMPENSATION	247
SOCIAL SECURITY	473
UTILITIES	4,000
CONTRACTUAL SERVICES	6,000
OTHER EXPENSES	2,000
	18,900

Special Events

SALARIES - TEMPORARY	2,000
WORKERS COMPENSATION	80
SOCIAL SECURITY	153

**COMMISSIONERS OF CAROLINE COUNTY
ENTERPRISE FUNDS
FISCAL YEAR 2023**

	SPECIAL EVENTS	19,000
		21,233
TRANSFERS OUT		
	TRANSFERS OUT	7,580
		7,580
ADULT PROGRAMS		
	SALARIES - TEMPORARY	7,200
	WORKERS COMPENSATION	288
	SOCIAL SECURITY	551
	ADULT PROGRAM EXPENSES	12,000
		20,039
YOUTH PROGRAMS		
	SALARIES - TEMPORARY	25,000
	WORKERS COMPENSATION	1,000
	SOCIAL SECURITY	1,913
	YOUTH EXPENSES	17,000
		44,913
YOUTH SPORTS		
	SALARIES - TEMPORARY	23,000
	WORKERS COMPENSATION	920
	SOCIAL SECURITY	1,760
	YOUTH EXPENSES	16,000
		41,680
21ST CENTURY SUMMER LEARNING		
	SALARIES - TEMPORARY	229,280
	HEALTH & DENTAL	4,794
	EMPLOYEE DEVELOPMENT	9,100
	WORKERS COMPENSATION	9,244
	SOCIAL SECURITY	17,678
	CRIMINAL BACKGROUND CHECKS	2,170
	POSTAGE	1,428
	PRINTING AND PUBLICATIONS	1,064
	MILEAGE & CONFERENCE EXPENSE	1,064
	CONTRACTUAL SERVICES	29,480
	OTHER EXPENSES	6,650
	21ST CENTURY GRANT	6,239
		318,191
LAND PRESERVATION REC. PLAN GRANT		
	CONTRACTUAL SERVICES	25,000
		25,000
EXPENSES Total		560,353
ESTIMATED ENDING BALANCE		

390,988

**COMMISSIONERS OF CAROLINE COUNTY
ENTERPRISE FUNDS
FISCAL YEAR 2023**

Public Works Fuel System			
PRIOR YEAR ESTIMATED FUND BALANCE			450,000
REVENUES			
CHARGES FOR SERVICES			
	GASOLINE SALES		650,000
			650,000
REVENUES Total			650,000
EXPENSES			
PW: CENTRAL SHOP			
	FUEL SYSTEM MAINTENANCE		15,000
			630,000
EXPENSES Total			645,000
ESTIMATED ENDING BALANCE			455,000

Broadband Supply			
PRIOR YEAR ESTIMATED FUND BALANCE			570,000
REVENUES			
CHARGES FOR SERVICES			
	BOE LEASE		68,452
			23,940
			35,100
			330
REVENUES Total			127,822
EXPENSES			
BROADBAND SUPPLY			
	SALARIES - PERMANENT		34,509
			3,796
			60
			2,640
			25,000
EXPENSES Total			66,005
ESTIMATED ENDING BALANCE			631,817

**COMMISSIONERS OF CAROLINE COUNTY
ENTERPRISE FUNDS
FISCAL YEAR 2023**

Basic Life Support			
PRIOR YEAR ESTIMATED FUND BALANCE			1,100,000
REVENUES			
CHARGES FOR SERVICES			
	SUBSCRIPTION PLAN	93,400	
	BASIC LIFE SERVICES	1,400,000	
		<u>1,493,400</u>	
	REVENUES Total	1,493,400	
EXPENSES			
HEALTH			
	BLS TRAINING	5,000	
	POSTAGE	200	
	EQUIPMENT	22,000	
	CONTRACTUAL SERVICES	31,000	
	COMMUNICATIONS	13,000	
	BILLING SERVICE BLS	85,000	
	OFFICE SUPPLIES	400	
	MEDICAL SUPPLIES	80,000	
	BLS SUBSCRIPTION MANAGEMENT	17,500	
	CAPITAL OUTLAY	120,000	
	EMERG MED SERV FIRE CO	50,000	
	MARKETING / PUBLIC INFO	4,000	
	BILL CLERK/ TRAINING COORD. SALARY	82,999	
	TRANSFER	130,000	
	EMT SALARY TRANSFER	<u>641,099</u>	
		641,099	
TRANSFERS OUT			
	TRANSFERS OUT	1,162,999	
		<u>1,162,999</u>	
	EXPENSES Total	1,804,098	
ESTIMATED ENDING BALANCE			789,302

**SPECIAL
REVENUE FUND**

Fiscal Year 2023

COMMISSIONERS OF CAROLINE COUNTY
SPECIAL REVENUE FUND
FISCAL YEAR 2023

Jonestown Water System

REVENUES

CHARGES FOR SERVICES

JONESTOWN WATER FEES 16,090

16,090

TRANSFERS IN

JONESTOWN WATER SYSTEM 7,310

7,310

REVENUES Total 23,400

EXPENSES

JONESTOWN WATER SYSTEM

UTILITIES 5,000

CONTRACTUAL SERVICES 10,000

REPAIRS & MAINTENANCE 5,000

SUPPLIES AND MATERIALS 3,000

OTHER EXPENSES 400

23,400

EXPENSES Total 23,400

Caroline Co 4-H & Youth Park

REVENUES

MISCELLANEOUS REVENUES

SECURITY DEPOSIT 1,000

RENTS 4 H BLDG 18,500

19,500

TRANSFERS IN

TRANSFER IN 35,075

35,075

REVENUES Total 54,575

EXPENSES

4 H AND YOUTH PARK

SALARIES - TEMPORARY 18,990

WORKERS COMPENSATION 760

SOCIAL SECURITY 1,453

TELEPHONE 624

UTILITIES 17,000

CONTRACTUAL SERVICES 700

TRASH REMOVAL 3,387

REPAIRS & MAINTENANCE 3,411

LAWN CARE 7,500

OTHER EXPENSES 750

54,575

EXPENSES Total 54,575

COMMISSIONERS OF CAROLINE COUNTY
SPECIAL REVENUE FUND
FISCAL YEAR 2023

Law Enforcement Grants

REVENUES		
GRANTS - FEDERAL GOVERNMENT		
VESTS OMB #1121 0235	3,750	3,750
GRANTS - STATE GOVERNMENT		
SOCM GRANT	8,591	8,591
OTHER GRANTS		
SAFE STATION GRANT	30,000	30,000
MISCELLANEOUS REVENUES		
COMPASSIONATE CARE K-9 DONATIONS	500	500
REVENUES Total		42,841
EXPENSES		
SHERIFF		
SAFE STATION FUNDING EXPENSE	30,000	
COMPASSIONATE CARE K-9 EXPENSES	500	30,500
VESTS FEDERAL		
UNIFORMS	3,750	3,750
SOCM-2007-1018		
SALARIES - GRANTS	7,613	
WORKERS COMPENSATION	321	
SOCIAL SECURITY	657	8,591
EXPENSES Total		42,841

Agri Land Preservation

REVENUES		
TRANSFERS IN		
TRANSFER AGR LAND	20,000	20,000
REVENUES Total		20,000
EXPENSES		
Department: 080 - PLANNING & CODES ADMINISTRATION		
MISCELLANEOUS EXPENDITURES	20,000	20,000
EXPENSES Total		20,000

**COMMISSIONERS OF CAROLINE COUNTY
SPECIAL REVENUE FUND
FISCAL YEAR 2023**

Agri Land Fund

REVENUES

STATE SHARED TAXES

OTHER STATE SHARED TAXES 20,000

20,000

REVENUES Total 20,000

EXPENSES

PLANNING & CODES ADMINISTRATION

MISCELLANEOUS EXPENDITURES 20,000

20,000

EXPENSES Total 20,000

Summerfest

REVENUES

SUMMERFEST REVENUE

CORP SPONSORS 28,799

GRANTS 10,500

BOOTH FEES 8,701

GENERAL REVENUE 1,000

49,000

REVENUES Total 49,000

EXPENSES

SUMMERFEST EXPENSES

CONTRACTUAL SERVICES 37,000

OTHER EXPENSES 12,000

49,000

EXPENSES Total 49,000

Commissary

REVENUES

MISCELLANEOUS REVENUES

INMATE FUNDS 87,750

PHONE COMMISSIONS 45,000

COMMISSION SALES 14,000

146,750

REVENUES Total 146,750

EXPENSES

COMMISSARY

PHONE COMISSARY SALE EXP 45,000

CENTRAL DUPLICATING 10,000

CABLE 3,750

COMMISSARY SALES 60,000

Commissary Supplies 28,000

146,750

EXPENSES Total 146,750

COMMISSIONERS OF CAROLINE COUNTY
SPECIAL REVENUE FUND
FISCAL YEAR 2023

Law Library

REVENUES

CHARGES FOR SERVICES

COURT COSTS FEES & FINES 10,000

10,000

MISCELLANEOUS REVENUES

INTEREST 100

100

REVENUES Total 10,100

EXPENSES

LAW LIBRARY

LAW BOOKS 10,000

OTHER EXPENSES 100

10,100

EXPENSES Total 10,100

Emergency Mgmt. Special Grants

REVENUES

GRANTS - FEDERAL GOVERNMENT

H.S.LAW ENFORCEMENT GRT 26,515

HOMELAND SECURITY 76,843

103,358

REVENUES Total 103,358

EXPENSES

HOMELAND SECURITY

OPERATIONAL EXPENSE 20,000

EQUIPMENT 32,843

CONTRACTUAL SERVICES 19,000

OTHER EXPENSES 5,000

76,843

H.S. LAW ENFORCEMENT GRANT

EQUIPMENT 26,515

26,515

EXPENSES Total 103,358

**COMMISSIONERS OF CAROLINE COUNTY
SPECIAL REVENUE FUND
FISCAL YEAR 2023**

Caroline Business Tech Park

REVENUES

MISCELLANEOUS REVENUE

REAPPROPRIATED PRIOR YEARS **40,927**

		40,927
REVENUES Total		40,927

EXPENSES

Caroline Business Tech Park

UTILITIES **2,000**

CONTRACTUAL SERVICES **10,000**

MARKETING **28,927**

		40,927
EXPENSES Total		40,927

DRUG TASK FORCE

REVENUES

CHARGES FOR SERVICES

DONATIONS & CONTRIBUTIONS **30,000**

FORFEITED MONIES **27,128**

		57,128
REVENUES Total		57,128

EXPENSES

TASK FORCE

TELEPHONE **8,000**

UTILITIES **5,000**

MILEAGE & CONFERENCE EXPENSE **1,500**

CONTRACTUAL SERVICES **22,000**

AUTO INSURANCE **750**

LAWN CARE **8,000**

FUELS **500**

OFFICE SUPPLIES **1,800**

OTHER EXPENSES **5,628**

INVESTIGATION **3,950**

		57,128
EXPENSES Total		57,128

DAYSPRINGS TOWN HOUSES

This fund is reported on our statement as the County Commissioners own but do not manage these facilities. The facilities are managed by a contracted firm.