

OFFICIAL CAROLINE COUNTY GOVERNMENT FY 2021 BUDGET DOCUMENT

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FY21 Budget Message

Budget Overview

The FY21 budget is the second of the current four-year term for the Board of County Commissioners. Without increasing income or property tax rates, the Commissioners were able to fund many of the budgetary priorities and needs 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.

Continuing the Commissioners commitment to the county employees, non-law enforcement personnel will receive a raise of either \$2000.00 or 3% whichever is higher. Law enforcement are receiving a multi-step raise as well as full funding for a new Sheriff's building, already under construction with a scheduled completion date of mid Fall of 2020.

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 nine years, the County has ended the fiscal year in the black. This is the result of careful planning, conservative forecasting, and diligent control of expenditures. After a positive year, unspent funds are moved into a category called "Unrestricted General Reserves," essentially the County's cash account.

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

The capital budget is reserved for major investments like vehicles, heavy equipment, roads, bridges, facilities, etc.

Revenues

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

The Greensboro Elementary project was financed by debt issued for the County's portion by the sale of a Municipal Bonds in 2019. Taking advantage of an attractive bond market in the fall of 2019, the county took the proactive step of refunding all outstanding existing debt, lowering the interest rates significantly without extending the time on any of the debt. The result of this well-timed savvy financial maneuver is a net savings of \$1,425,567.31 in current debt cost.

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 \$449,650.03 in property taxes.

Capital

The FY 21 capital investment plan (CIP) totals about \$30,303,437 of which 4.6 million comes from the county's general funds. Notable capital projects, funding for Greensboro Elementary School replacement (15.1 million), replacement vehicles for the Sheriffs Office, funding for 80 miles of county road resurfacing, equipment replacement in Public works. A notable change to this years CIP, is the requirement for all approved CIP projects to gain authorization from the Commissioners prior to the start of the project once we enter into FY21. Given the uncertainty of the economy and revenue moving forward into FY21, the Commissioners wanted to add some additional safeguards to the FY21 budget, in the event they find it necessary to make adjustments during the year. 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 modified this year to accommodate for social distancing, the process of inclusivity continued to reinforce this practice.

While a thoughtful and prudent plan, like most budgets, the FY 21 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 lows but could spike 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. In traditionally higher turnover departments like Corrections, Emergency Services, and Public Works, the County has struggled to fill positions, a situation compounded by competition with surrounding counties.

RESOLUTION #2020-010

ADOPTION OF THE FISCAL YEAR 2021 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 and Comptroller, as well as requests for funding from County government departments, partner agencies, and non-profits, and have determined funding required for various purposes under State laws and mandates; and

WHEREAS, the 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 FY2021 Tax Rates by Resolution #2020-008 on May 26, 2020; and

WHEREAS, the County Commissioners adopted the FY2021 Caroline County Government Fee Schedule by Resolution #2020-009 on May 26, 2020.

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

- A. The FY2021 Operating Budget in the amount of \$56,749,994 and as summarized in the attached list of funds, is adopted.
- B. The FY2021 Capital Budget in the amount of \$30,303,437 and as summarized in the attached list of funds, is adopted.

BE IT FURTHER RESOLVED THAT, due to the potential fiscal impact of the COVID-19 global pandemic, no capital budget funds may be spent during FY2021 without direct approval by the County Commissioners, with the exception of projects authorized by Legislative Bill #2019-3, General Obligation Bond, Bond Anticipation Note and Refunding Bond Authorization – Greensboro Elementary School Replacement, Detention Center Renovation and Improvements, and Hot Mix Asphalt Projects or Legislative Bill #2019-4, General Obligation Refunding Bond Authorization for Equipment Lease-Purchase Agreement No. 23848.

ADOPTED: May 26, 2020

EFFECTIVE: July 1, 2020

(Resolution continued to next page)

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ATTEST:

Mary Berneski
Mary Berneski, Paralegal
(SEAL)

COUNTY COMMISSIONERS OF
CAROLINE COUNTY, MARYLAND

Eric Porter
Larry C. Porter, President

D. J. Franklin
Daniel J. Franklin, Vice President

Wilbur Levenson, Jr.
Wilbur Levenson, Jr., Commissioner

STATE OF MARYLAND CAROLINE COUNTY
FILED FOR RECORD

At 3:45 o'clock pm on 5/27 2020
and duly recorded in Liber TBL 6
Folio 370 one of the Resolutions
record books for the aforesaid and
Jerry B. Boyd Clerk
Recording Fee _____

liber 6 page 371

RESOLUTION #2020-009

**ESTABLISHMENT OF THE FISCAL YEAR 2021
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

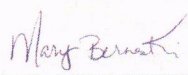
WHEREAS, these County fees are part of the schedule of estimates of revenues prepared by the Budget Director and Comptroller and are therefore adopted with the FY2021 Caroline County Government Operating and Capital Budgets.

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

- A. The Fiscal Year 2021 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 2021 Caroline County Government Fee Schedule, and all previous County fees are superseded by the County fees contained herein.


ADOPTED: May 26, 2020
EFFECTIVE: July 1, 2020

ATTEST:




Mary Berneski, Paralegal
(SEAL)

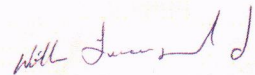
**COUNTY COMMISSIONERS OF
CAROLINE COUNTY, MARYLAND**



Larry C. Porter, President



Daniel J. Franklin, Vice President



Wilbur Levensgood, Jr., Commissioner

**STATE OF MARYLAND CAROLINE COUNTY
FILED FOR RECORD**

At 3:45 o'clock pm on 5/27 2020
and duly recorded in Liber TBL 6
Folio 362 one of the Resolutions
record books for the aforesaid and
Jerry B. Hand Clerk
Recording Fee 0

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**ATTACHMENT A:
FISCAL YEAR 2021 CAROLINE COUNTY GOVERNMENT FEE SCHEDULE**

SECTION 1. GENERAL – COUNTYWIDE

Copies	
<p>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.</p>	
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	
<p>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.</p>	
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	

STATE OF MARYLAND
CAROLINE COUNTY
FILED FOR RECORD

At _____ o'clock _____ on _____
 and duly recorded in Liber TBL _____
 Folio _____ one of the _____
 record books for the aforesaid and
 _____ Clerk
 Recording Fee _____

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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

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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

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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

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	\$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

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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

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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	\$0.55 per acre
State Government	\$0.75 per acre
Jonestown Water System	
Connected Properties	\$300 per year
Unconnected Properties within the Water Service Area	\$150 per year
Central Shop Rate (for Partner Agencies)	\$45.00 an hour, plus parts/materials
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 marking 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	\$50.00
	Interest Rate	Discretionary Based on Risk
	Late Fee	5% of Regular Quarterly Payment

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RESOLUTION #2020-008

ESTABLISHMENT OF THE FISCAL YEAR 2021 TAX RATES

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

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

NOW THEREFORE, IT IS HEREBY RESOLVED BY THE COUNTY COMMISSIONERS OF CAROLINE COUNTY, MARYLAND, that the tax rates for the FY2021 tax year, July 1, 2020 – June 30, 2021, 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:

	FY2021 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, which are derived from a formula based on the estimated cost savings generated by municipal police departments. The FY2021 Municipal Real Property Tax Rates have been funded at 75% of the formula rates due to budget constraints and priorities.

C. Homestead Property Tax Credit Percentage: The Caroline County Homestead Property Tax Credit Percentage is confirmed to remain at 105% for the July 1, 2020 – June 30, 2021 tax year, as adopted on October 3, 2006 by Resolution #2006-031; and shall continue at 105% unless subsequently amended by resolution.

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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)

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Resolution #2020-008
FY2021 Tax Rates

ADOPTED: May 26, 2020
EFFECTIVE: July 1, 2020

ATTEST:

Mary Berneski
Mary Berneski, Paralegal
(SEAL)

COUNTY COMMISSIONERS OF
CAROLINE COUNTY, MARYLAND

Larry C. Porter
Larry C. Porter, President

D. J. Franklin
Daniel J. Franklin, Vice President

Wilbur Levenson, Jr.
Wilbur Levenson, Jr., Commissioner

STATE OF MARYLAND CAROLINE COUNTY
FILED FOR RECORD

At 3:45 o'clock pm on 5/27 2020
and duly recorded in Liber TBL 6
Folio 359 one of the Resolutions
record books for the aforesaid and
Jerry B. Hord Clerk
Recording Fee 0

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GENERAL FUND BUDGET

Fiscal Year 2021

COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2021

REVENUES

PROPERTY TAX			
	REAL PROPERTY TAXES	\$	25,385,300
	UTILITIES	\$	1,800,000
	PENALTIES AND INTEREST	\$	215,000
	COUNTY SENIOR TAX CREDIT	\$	(175,000)
	TAX SALE REVENUE	\$	2,000
	PRIOR YEARS TAX REVENUES	\$	35,000
	REFUNDS OVER & SHORTS	\$	200
	TOWN ADMIN FEE	\$	45,000
		\$	27,307,500
INCOME TAX			
	INCOME TAX	\$	18,050,000
		\$	18,050,000
OTHER LOCAL TAXES			
	MOBILE HOME TAX	\$	65,000
	RECORDATION TAX	\$	1,800,000
		\$	1,865,000
STATE SHARED TAXES			
	HIGHWAY USERS REVENUE	\$	899,143
		\$	899,143
LICENSES AND PERMITS			
	FRANCHISE TAX	\$	182,000
	LIQUOR LICENSE	\$	60,000
	TRADERS LICENSE	\$	21,000
	BUILDING PERMIT	\$	120,000
	STORMWATER MGM INSPECTION	\$	3,000
	FOREST CONSERVATION PLANS	\$	1,500
	MARRIAGE LICENSES & CEREMONI	\$	6,000
		\$	393,500
FEDERAL GOVERNMENT			
	EMERGENCY MANAGEMENT	\$	71,500
	CSEA GRANT	\$	2,500
	FFY2010319(H)INCREMENTAL GRT	\$	100,000
		\$	174,000
GRANTS - STATE GOVERNMENT			
	DISPARITY GRANT	\$	3,414,809
	TEACHER RETIREMENT SUPPLEMEN	\$	685,108
	POLICE PROTECTION AID	\$	168,000
	S OFFENDER REGISTRATION	\$	15,000
	FAMILY SERVICES GRANT	\$	166,381
	JUROR REIMBURSEMENT	\$	10,000
	JUVENILE DRUG CRT GRANT	\$	105,248
	STATE PARK FEES	\$	45,000
	ENSB Revenue	\$	35,000
	FIRE AND AMBULANCE GRANT	\$	304,000
	CRITICAL AREA GRANT	\$	4,000
		\$	4,952,546
OTHER GRANTS			
	SCHOOL RESOURCE OFFICERS	\$	245,105
	SRO ELEMENTARY	\$	400,000
		\$	645,105
CHARGES FOR SERVICES			
	COURT COSTS FEES & FINES	\$	3,500
	COURT TRANSCRIPTS & TAPES	\$	750
	TELEPHONE 911 FEES	\$	341,250
	SHERIFFS FEES	\$	33,000
	REIMB OVERTIME	\$	130,000
	PRISONER FEES	\$	75,000
	RECYCLING FEES	\$	15,000
	AGENCY REIMBURSEMENTS	\$	10,000

COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2021

MOSQUITO CONTROL FEES	\$	35,000
JOHNSONGRASS FEES	\$	12,500
REPAIR SERVICES	\$	125,000
CPR FEES	\$	6,500
PARK OPERATING FEES	\$	3,000
ADMINISTRATIVE FEES	\$	4,000
RECREATION FEES	\$	19,000
VEHICLE TAG FEES	\$	2,900
CONVENIENCE FEES	\$	55,000
PRE-TRIAL SERVICE UNIT FEES	\$	12,000
		\$ 883,400
MISCELLANEOUS REVENUES		
INTEREST	\$	300,000
RENT	\$	23,720
RENT ARMORY	\$	16,000
PURCHASE CARD DISCOUNT	\$	8,000
		\$ 347,720
TRANSFERS IN		
TRANSFER BLS	\$	1,119,000
TRANSFER FR RECREATION PROG	\$	7,580
TRANSFER OPEB HEALTH RETIREE	\$	105,500
		\$ 1,232,080
REVENUES Total		\$ 56,749,994

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2021**

REVENUES	ACTUAL 2019	BUDGET 2020	BUDGET 2021
PROPERTY TAX			
REAL PROPERTY TAXES	24,059,374	24,696,738	25,385,300
UTILITIES	1,693,544	1,693,000	1,800,000
PENALTIES AND INTEREST	216,145	200,000	215,000
COUNTY SENIOR TAX CREDIT	(169,734)	(170,000)	(175,000)
TAX SALE REVENUE	6,477	2,000	2,000
PRIOR YEARS TAX REVENUES	56,570	35,000	35,000
REFUNDS OVER & SHORTS	(121)	200	200
TOWN ADMIN FEE	44,110	45,000	45,000
TOWN DIFFERENTIAL REIM.	0	(3,454)	0
	25,906,364	26,498,484	27,307,500
INCOME TAX			
INCOME TAX	16,362,611	16,170,000	18,050,000
	16,362,611	16,170,000	18,050,000
OTHER LOCAL TAXES			
MOBILE HOME TAX	69,327	70,000	65,000
RECORDATION TAX	1,792,365	2,000,000	1,800,000
FRANCHISE TAX	181,612	0	0
	2,043,304	2,070,000	1,865,000
STATE SHARED TAXES			
HIGHWAY USERS REVENUE	841,033	870,634	899,143
	841,033	870,634	899,143
LICENSES AND PERMITS			
FRANCHISE TAX	0	185,000	182,000
LIQUOR LICENSE	61,601	55,000	60,000
TRADERS LICENSE	20,141	24,000	21,000
BUILDING PERMIT	119,105	144,000	120,000
STORMWATER MGM INSPECTION	3,250	3,000	3,000
FOREST CONSERVATION PLANS	1,400	1,500	1,500
MARRIAGE LICENSES & CEREMONIES	5,700	6,500	6,000
	211,197	419,000	393,500
FEDERAL GOVERNMENT			
FED INCENTIVES PRISONERS	200	0	0
EMERGENCY MANAGEMENT	71,518	71,500	71,500
CSEA GRANT	2,165	2,500	2,500
FFY2010319(H)INCREMENTAL GRT	23,847	100,000	100,000
	97,730	174,000	174,000
STATE GOVERNMENT			
DISPARITY GRANT	2,131,782	3,300,718	3,414,809
TEACHER RETIREMENT SUPPLEMENT	685,108	685,108	685,108
POLICE PROTECTION AID	165,333	167,386	168,000
S OFFENDER REGISTRATION	0	0	15,000
FAMILY SERVICES GRANT	145,131	159,539	166,381
JUROR REIMBURSEMENT	9,450	10,000	10,000
JUVENILE DRUG CRT GRANT	90,061	101,342	105,248
STATE PARK FEES	35,072	35,000	45,000
ENSB REVENUE	0	0	35,000
FIRE AND AMBULANCE GRANT	304,080	304,000	304,000
OTHER GRANTS&CONTRIBUTIONS	8,503	0	0
CRITICAL AREA GRANT	4,000	4,000	4,000
	3,578,519	4,767,093	4,952,546
OTHER GRANTS			
OTHER GRANTS&CONTRIBUTIONS	17,819	0	0
SCHOOL RESOURCE OFFICERS	141,423	161,989	245,105
SRO ELEMENTARY	24,653	400,000	400,000
SRO FULL TIME	113,034	116,859	0
	296,928	678,848	645,105

COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2021

	ACTUAL 2019	BUDGET 2020	BUDGET 2021
CHARGES FOR SERVICES			
OTHER GRANTS&CONTRIBUTIONS	1,744	0	0
ANIMAL FEES & FINES	50	0	0
COURT COSTS FEES & FINES	7,184	6,000	3,500
COURT TRANSCRIPTS & TAPES	485	1,000	750
TELEPHONE 911 FEES	170,677	277,000	341,250
SHERIFFS FEES	32,893	32,000	33,000
REIMB OVERTIME	127,013	120,000	130,000
PRISONER FEES	98,743	75,000	75,000
RECYCLING FEES	19,346	20,000	15,000
AGENCY REIMBURSEMENTS	5,819	12,500	10,000
MOSQUITO CONTROL FEES	35,174	42,000	35,000
JOHNSONGRASS FEES	7,030	10,000	12,500
REPAIR SERVICES	123,944	145,000	125,000
CPR FEES	7,233	5,500	6,500
PARK OPERATING FEES	2,950	3,000	3,000
ADMINISTRATIVE FEES	3,917	3,000	4,000
RECREATION FEES	19,802	20,487	19,000
VEHICLE TAG FEES	2,891	3,200	2,900
CONVENIENCE FEES	57,725	60,000	55,000
PRE-TRIAL SERVICE UNIT FEES	7,062	5,000	12,000
SHERIFF SALE	1,500	0	0
	733,182	840,687	883,400
MISCELLANEOUS REVENUES			
INTEREST	291,920	125,000	300,000
RENT	23,721	24,553	23,720
RENT ARMORY	15,648	17,000	16,000
PURCHASE CARD DISCOUNT	0	12,000	8,000
CARE TEAM RECYCLING	237	0	0
	331,525	178,553	347,720
TRANSFERS IN			
TRANSFER BLS	1,069,440	1,089,000	1,119,000
TRANSFER FR RECREATION	2,500	7,580	7,580
TRANSFER OPEB HEALTH RETIREE	0	0	105,500
	1,071,940	1,096,580	1,232,080
REVENUES Total	51,474,333	53,763,879	56,749,994

**COUNTY COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR ENDING JUNE 30, 2021**

EXPENSES

GENERAL GOVERNMENT

COUNTY COMMISSIONERS	\$568,627
ECONOMIC DEVELOPMENT	\$154,971
ETHICS COMMISSION	\$200
ELECTIONS	\$512,830
ASSESSMENTS & TAXATION	\$147,329
TAX OFFICE	\$338,397
OFFICE OF FINANCE	\$431,009
OFFICE OF LAW	\$231,252
OFFICE OF HUMAN RESOURCES	\$601,065
PLANNING & CODES	\$960,702
GENERAL SERVICES	\$172,425
OFFICE OF TECHNOLOGY	\$531,289

\$4,650,096

JUDICIAL

CIRCUIT PROBLEM SOLVING COURT	\$105,248
FAMILY SERVICES GRANT	\$166,381
CIRCUIT COURT	\$273,283
ORPHAN'S COURT	\$21,638
STATE'S ATTORNEY	\$846,795

\$1,413,345

PUBLIC SAFETY

SHERIFF	\$3,926,247
SCHOOL RESOURCE OFFICER	\$327,683
SRO ELEMENTARY	\$393,955
LOSAP	\$187,375
FIRE COMPANIES	\$1,435,488
AMBULANCE	\$107,713
STATE FIRE AID	\$304,000
CORRECTIONS	\$4,022,989
ANIMAL CONTROL	\$197,815
ADULT COMMUNITY SERVICE PROGRAM	\$24,145
EMERGENCY SERVICES: ADMINISTRATION	\$325,709
EMERGENCY SERVICES: COMMUNICATIONS	\$1,562,468
EMERGENCY SERVICES: MEDICAL SERVICES	\$3,672,271
EMERGENCY SERVICES: PLANNING & RISK MGM	\$123,929
HUMANE SOCIETY	\$266,314
LIQUOR LICENSE	\$77,653

\$16,955,754

PUBLIC WORKS

PUBLIC WORKS: ADMINISTRATION	\$360,652
PUBLIC WORKS: CENTRAL SHOP	\$712,339
PUBLIC WORKS: SOLID WASTE	\$253,790
PUBLIC WORKS: JOHNSON GRASS	\$67,068
PUBLIC WORKS: MOSQUITO CONTROL	\$49,444

**COUNTY COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR ENDING JUNE 30, 2021**

	PUBLIC WORKS: ROADS	\$1,721,251
	PUBLIC WORKS: COUNTY BUILDINGS	\$769,509
		\$3,934,053
HEALTH		
	HEALTH DEPARTMENT OFFICER	\$16,174
	CAROLINE MENTAL HEALTH	\$46,818
	HEALTH DEPARTMENT	\$393,170
	CAROLINE CENTER	\$26,845
	EASTERN SHORE AREA HEALTH EDUCATION	\$2,500
		\$485,507
SOCIAL SERVICE		
	UPPER SHORE AGING	\$156,661
	DELMARVA COMMUNITY SERVICE	\$85,000
	SAINT MARTIN'S MINISTRIES	\$7,500
	HUMAN SERVICE COUNCIL	\$20,000
	CASA FOR CAROLINE	\$5,000
	MID SHORE FAMILY VIOLENCE	\$5,000
	POSITIVE STRIDERS	\$5,000
	MEN FOR CHANGE	\$4,500
	BIG BROTHERS BIG SISTERS OF THE EASTERN SHORE	\$2,500
		\$291,161
EDUCATION		
	BOARD OF EDUCATION	\$13,829,875
	BOARD OF ED SUPPLEMENTAL ALLOCATION	\$400,000
	BD OF ED TEACHERS PENSION	\$1,346,097
	CHESAPEAKE COLLEGE OPERATING	\$1,554,743
	CHESAPEAKE COLLEGE CAPITAL & DEBT	\$11,951
	CHESAPEAKE COLLEGE ALLIED HEALTH DEBT	\$109,546
	CHESAPEAKE COLLEGE MAINTENANCE & REPAIRS	\$94,676
		\$17,346,888
RECREATION & PARKS		
	RECREATION	\$754,381
	PARKS	\$323,687
		\$1,078,068
CAROLINE COUNCIL OF ARTS		
	CAROLINE COUNCIL OF ARTS	\$5,000
		\$5,000
LIBRARY		
	PUBLIC LIBRARY	\$1,252,728
	IMAGINATION LIBRARY	\$6,000
		\$1,258,728
EXTENTION SERVICE		
	EXTENSION SERVICE	\$151,304
		\$151,304

**COUNTY COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR ENDING JUNE 30, 2021**

ECONOMIC DEVELOPMENT		
	TOURISM	\$87,842
	MID SHORE REGIONAL COUNCIL	\$15,000
	SMALL BUSINESS DEVELOPMENT	\$3,000
		\$105,842
DEBT SERVICE		
	DEBT SERVICE	\$4,337,819
		\$4,337,819
INTERGOVERNMENTAL		
	IN LIEU BANK STOCK	\$3,100
	TOWN PLANNING GRANTS	\$12,500
		\$15,600
CONTINGENCY		
	CONTINGENCY	\$566,507
		\$566,507
TRANSFERS		
	CAPITAL ALLOCATION	\$4,105,056
	4 H & YOUTH FUND	\$29,266
	AG PRESERVATION FUND	\$20,000
		\$4,154,322
EXPENSES TOTAL		\$56,749,994

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2021**

	ACTUAL 2019	BUDGET 2020	BUDGET 2021
EXPENSES			
COUNTY COMMISSIONERS			
SALARIES - PERMANENT	436,010	322,337	331,173
HEALTH & DENTAL	43,835	35,975	48,717
LIFE & LTD	1,755	1,847	1,882
EMPLOYEE DEVELOPMENT	5,223	17,000	17,000
RETIREMENT	46,502	38,687	39,924
WORKERS COMPENSATION	807	472	596
SOCIAL SECURITY	24,845	24,659	25,335
TELEPHONE	5,083	4,000	5,500
POSTAGE	65	300	200
ADVERTISING	5,650	6,000	6,000
PRINTING AND PUBLICATIONS	763	500	500
MILEAGE & CONFERENCE EXPENSE	10,864	11,500	11,500
ASSOCIATION DUES	34,877	35,000	35,000
CONTRACTUAL SERVICES	929	0	4,800
LEGAL SERVICES	2,160	5,000	5,000
PUBLIC COMMUNICATION	6,517	10,500	10,500
OFFICE SUPPLIES	2,384	2,000	2,000
WW DUPLICATING/SUPPLIES	4,406	4,500	4,500
UPDATE CODE	1,195	8,000	8,000
OTHER EXPENSES	32,126	10,500	10,500
	666,058	538,777	568,627
ECONOMIC DEVELOPMENT			
SALARIES - PERMANENT	89,550	87,550	90,177
HEALTH & DENTAL	12,370	12,742	12,742
LIFE & LTD	140	462	472
EMPLOYEE DEVELOPMENT	1,011	2,000	2,000
RETIREMENT	11,447	12,257	12,625
WORKERS COMPENSATION	144	128	156
SOCIAL SECURITY	6,775	6,698	6,899
TELEPHONE	599	600	700
POSTAGE	46	500	500
WEB PAGE	997	1,000	1,000
MILEAGE & CONFERENCE EXPENSE	4,414	5,200	5,200
ASSOCIATION DUES	363	1,000	1,000
COMMUNICATIONS	0	1,600	2,000
OFFICE SUPPLIES	695	500	500
RENT	4,747	4,300	4,500
MARKETING	0	11,000	14,000
OTHER EXPENSES	1,906	500	500
	142,721	148,037	154,971
ETHICS COMMISSION			
ETHICS COMMISSION	126	200	200
	126	200	200

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2021**

	ACTUAL 2019	BUDGET 2020	BUDGET 2021
CIRCUIT PROBLEM SOLVING COURT			
SALARIES - GRANTS	68,944	74,919	77,642
LIFE & LTD	321	326	332
WORKERS COMPENSATION	115	110	134
SOCIAL SECURITY	5,274	5,744	5,940
TRAVEL	7,770	5,778	6,500
DRUG TESTING	5,001	5,778	6,000
OTHER EXPENSES	2,635	5,887	8,700
	90,061	101,342	105,248
FAMILY SERV GRT CIR CRT			
SALARIES - GRANTS	48,436	51,940	52,460
HEALTH & DENTAL	7,519	7,745	7,745
LIFE & LTD	330	326	328
RETIREMENT	6,735	7,272	7,344
WORKERS COMPENSATION	82	76	91
SOCIAL SECURITY	3,619	3,973	4,013
TELEPHONE	306	300	300
DUES/SUBSCRIPTION/PUBLICATIO	3,278	1,000	2,500
EQUIPMENT	384	750	750
CENTRAL DUPLICATING	0	400	400
TRAINING/JUDICIAL	270	3,000	3,000
TRAVEL	139	500	500
HOME STUDIES	0	350	400
CHILD EDUCATIONAL PROGRAM	3,585	4,157	3,000
CHILDREN CHILDCARE WAIT ROOM	0	300	300
CHILDRENS ATTORNEY	23,251	25,000	25,000
MENTAL HEALTH-EVALUATIONS	2,500	1,200	2,500
MENTAL HEALTH-TREATMENT	0	1,000	500
PARENTING EDUCATION	3,837	4,000	4,000
SELF-HELP/FAMILY LAW CLINIC	16,868	20,000	15,000
VISITATION SERVICES	22,247	25,000	25,000
OFFICE SUPPLIES	1,375	750	750
SERVICES EXPENSES	0	.00	10,000
OTHER EXPENSES	371	500	500
	145,131	159,539	166,381
CIRCUIT COURT			
SALARIES - PERMANENT	124,719	134,303	140,575
SALARIES-OVERTIME	3,952	4,202	4,202
SALARIES - TEMPORARY	29,362	21,012	21,642
HEALTH & DENTAL	24,741	25,483	25,483
LIFE & LTD	632	667	683
RETIREMENT	13,548	15,059	15,657
WORKERS COMPENSATION	1,272	869	1,110
SOCIAL SECURITY	11,458	12,203	12,731
TELEPHONE	1,789	1,800	1,800
POSTAGE	3,542	4,000	4,000
CENTRAL DUPLICATING	2,377	2,200	2,400
MILEAGE & CONFERENCE EXPENSE	255	1,200	1,200

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2021**

	ACTUAL 2019	BUDGET 2020	BUDGET 2021
MAINTENANCE CONTRACT	9,712	9,500	9,800
OFFICE SUPPLIES	3,338	3,000	3,500
JURORS	15,573	25,000	20,000
OTHER EXPENSES	8,936	8,500	8,500
	255,206	268,998	273,283
ORPHANS COURT			
SALARIES - PERMANENT	17,417	18,000	18,000
RETIREMENT	2,030	1,680	1,680
WORKERS COMPENSATION	28	26	31
SOCIAL SECURITY	1,332	1,377	1,377
EXPENSE ALLOWANCE	33	550	550
	20,840	21,633	21,638
STATES ATTORNEY			
SALARIES - PERMANENT	546,795	579,272	598,855
SALARIES-OVERTIME	0	2,101	2,101
HEALTH & DENTAL	70,485	79,482	72,120
LIFE & LTD	3,031	3,251	3,320
RETIREMENT	79,602	83,727	87,919
WORKERS COMPENSATION	918	853	1,082
SOCIAL SECURITY	40,928	44,475	45,973
TELEPHONE	1,006	2,200	2,000
POSTAGE	977	2,300	1,500
CENTRAL DUPLICATING	3,711	3,150	3,800
MILEAGE & CONFERENCE EXPENSE	2,661	2,500	2,700
DATA PROCESSING	6,788	8,875	8,875
OFFICE SUPPLIES	5,057	5,000	5,500
EXTRADITION COSTS	159	450	450
BOND AND INSURANCE	75	100	100
OTHER EXPENSES	10,384	10,000	10,500
	772,578	827,736	846,795
ELECTIONS			
SALARIES - TEMPORARY	0	500	500
SALARIES - OTHER	14,500	16,000	16,000
EMP SAL & FRINGE	263,036	303,956	303,956
WORKERS COMPENSATION	227	79	100
SOCIAL SECURITY	1,256	1,262	1,262
JUDGES SALARIES & TRAINING	34,900	41,450	41,450
TELEPHONE	416	640	640
POSTAGE	7,713	10,058	10,058
PRINTING AND PUBLICATIONS	9,003	18,650	13,600
CENTRAL DUPLICATING	4,298	4,500	4,500
MILEAGE & CONFERENCE EXPENSE	8,283	8,485	8,485
CONTRACTUAL SERVICES	1,713	4,200	4,200
LEGAL SERVICES	3,000	3,000	3,000
NETWORKING/CONNECTION	0	1,000	1,000
ELECTION SUPPLIES & EXPENSES	2,000	2,000	2,000
OFFICE SUPPLIES	394	1,000	1,000
OTHER EXPENSES	153	500	500

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2021**

	ACTUAL 2019	BUDGET 2020	BUDGET 2021
VOTING SYS SUPPORT & SVCS	94,166	77,770	100,579
	445,058	495,050	512,830
ST DEPT OF ASSESSMENTS & TAX			
STATE ASSESSMENT & TAX COST	128,096	147,329	147,329
	128,096	147,329	147,329
TAX OFFICE			
SALARIES - PERMANENT	192,766	199,549	207,347
HEALTH & DENTAL	21,157	21,486	20,486
LIFE & LTD	1,095	1,145	1,175
EMPLOYEE DEVELOPMENT	0	.00	5,000
RETIREMENT	26,856	27,937	29,029
WORKERS COMPENSATION	326	291	358
SOCIAL SECURITY	14,197	15,266	15,862
TELEPHONE	825	1,050	1,050
POSTAGE	9,410	10,425	10,425
MILEAGE & CONFERENCE EXPENSE	125	200	200
ASSOCIATION DUES	115	205	205
BANK FEES	18,912	12,000	1,300
TAX BILLS	7,408	9,400	9,000
DATA PROCESSING	28,459	33,000	33,000
OFFICE SUPPLIES	2,311	2,500	3,500
BOND AND INSURANCE	360	360	360
OTHER EXPENSES	0	65	100
	324,321	334,879	338,397
OFFICE OF FINANCE			
SALARIES - PERMANENT	210,133	200,148	251,265
HEALTH & DENTAL	36,335	36,152	42,522
LIFE & LTD	1,244	1,148	1,406
EMPLOYEE DEVELOPMENT	(100)	3,000	4,294
RETIREMENT	28,824	28,021	35,177
WORKERS COMPENSATION	370	292	452
SOCIAL SECURITY	15,184	15,311	19,211
TELEPHONE	551	600	1,452
POSTAGE	2,223	2,500	2,500
PAYROLL SERVICES	53,829	.00	.00
MILEAGE & CONFERENCE EXPENSE	125	600	600
AUDIT AND FINANCIAL RECORDS	66,875	61,000	60,630
DATA PROCESSING	6,629	8,100	8,500
OFFICE SUPPLIES	353	1,000	1,000
OTHER EXPENSES	1,580	2,000	2,000
	424,155	359,872	431,009
OFFICE OF LAW			
SALARIES - PERMANENT	151,391	157,647	163,072
HEALTH & DENTAL	11,687	12,037	12,037
LIFE & LTD	578	882	906
RETIREMENT	21,476	23,091	23,881
WORKERS COMPENSATION	245	228	281
SOCIAL SECURITY	10,728	12,060	12,475

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2021**

	ACTUAL 2019	BUDGET 2020	BUDGET 2021
TELEPHONE	967	1,200	1,100
POSTAGE	91	100	100
PRINTING AND PUBLICATIONS	2,664	2,200	2,200
CENTRAL DUPLICATING	2,097	1,800	1,800
MILEAGE & CONFERENCE EXPENSE	4,910	4,000	4,000
ASSOCIATION DUES	960	1,040	900
LEGAL SERVICES	20,184	3,000	3,000
OFFICE SUPPLIES	907	1,000	1,000
OTHER EXPENSES	3,968	4,500	4,500
	232,852	224,785	231,252
OFFICE OF HUMAN RESOURCES			
SALARIES - PERMANENT	179,945	238,463	246,054
HEALTH & DENTAL	22,904	35,975	30,978
LIFE & LTD	954	1,416	1,451
EMPLOYEE DEVELOPMENT	5,057	5,000	5,000
RETIREMENT	25,419	33,385	34,448
WORKERS COMPENSATION	309	348	424
UNEMPLOYMENT	435	13,500	5,000
ACTUARIAL SERVICES	47,334	40,000	48,000
SOCIAL SECURITY	13,859	18,242	18,410
CRIMINAL BACKGROUND CHECKS	2,106	1,200	2,000
RETIREE EXPENSES	0	500	1,000
EMPLOYEE TRAINING	2,423	3,500	3,500
DRUG/ALCOHOL TESTING	7,699	5,000	8,000
POST EMP BENEFITS NOT HEALTH	28,155	27,810	1,800
POST EMPLOYEE HEALTH CARE	98,467	105,500	105,500
TELEPHONE	1,754	3,200	3,500
POSTAGE	536	750	750
PAYROLL SERVICES	0	53,000	61,500
ADVERTISING	5,505	4,000	2,000
PRINTING AND PUBLICATIONS	132	250	250
CENTRAL DUPLICATING	3,428	2,500	4,000
ID BADGES	162	300	300
MILEAGE & CONFERENCE EXPENSE	915	1,500	2,500
ASSOCIATION DUES	820	1,200	1,500
LEGAL SERVICES	19,706	5,000	5,000
OFFICE SUPPLIES	1,227	2,000	2,000
OTHER EXPENSES	2,744	4,000	6,000
EMPLOYEE ADVISORY BOARD	0	.00	200
	471,993	607,539	601,065
PLANNING & CODES ADMINISTRATION			
SALARIES - PERMANENT	469,411	515,857	530,737
HEALTH & DENTAL	87,210	94,037	94,037
UNIFORMS	470	500	500
LIFE & LTD	2,652	3,389	3,453
EMPLOYEE DEVELOPMENT	1,748	1,500	1,500
RETIREMENT	69,192	77,323	79,711
WORKERS COMPENSATION	1,711	2,176	2,511

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2021**

	ACTUAL 2019	BUDGET 2020	BUDGET 2021
SOCIAL SECURITY	34,698	39,463	40,601
TELEPHONE	4,131	3,400	5,400
POSTAGE	1,535	3,000	2,000
ADVERTISING	105	750	750
PRINTING AND PUBLICATIONS	874	1,000	1,000
CENTRAL DUPLICATING	12,342	13,500	13,500
MILEAGE & CONFERENCE EXPENSE	3,130	2,850	2,850
ASSOCIATION DUES	1,612	2,000	2,000
LEGAL SERVICES	48,252	45,000	45,000
AUTO INSURANCE	1,488	1,050	1,200
FOREST CONSERVATION	0	1,000	1,000
OPERATION OF AUTOS	1,791	1,125	1,125
FUELS	2,541	2,625	2,625
OFFICE SUPPLIES	3,379	4,000	4,000
MAINTENANCE	8,519	22,002	22,202
OTHER EXPENSES	3,159	3,000	3,000
319(H) INCREMENTAL	23,847	100,000	100,000
	785,298	940,547	960,702
GENERAL SERVICES			
TELEPHONE	41,816	35,000	45,000
POSTAGE	3,722	4,000	4,000
ESNEC ENGERY TRUST	2,012	2,200	2,200
PROPERTY & CASUALTY INS	49,348	51,500	54,375
LIABILITY INSURANCE	54,686	57,000	51,100
ENVIRONMENTAL INSURANCE	16,597	17,500	15,750
	226,204	226,400	172,425
TECHNOLOGY			
SALARIES - PERMANENT	169,758	174,994	181,330
SALARIES-OVERTIME	2,472	3,152	3,152
HEALTH & DENTAL	27,274	27,956	27,956
LIFE & LTD	888	1,134	1,181
EMPLOYEE DEVELOPMENT	10,660	12,000	12,000
RETIREMENT	26,520	24,499	25,386
WORKERS COMPENSATION	299	255	318
SOCIAL SECURITY	13,316	13,387	14,113
TELEPHONE	2,466	2,500	3,000
POSTAGE	0	50	50
MILEAGE & CONFERENCE EXPENSE	545	1,100	1,100
AUTO INSURANCE	523	550	553
REPAIRS	113	750	500
FUELS	344	1,000	1,000
OFFICE SUPPLIES	571	650	650
WIDE AREA NETWORK	68,386	64,000	68,000
MAINTENANCE	62,207	87,000	81,000
HARDWARE	51,968	53,000	55,000
TOOLS AND PARTS	1,489	1,500	1,500
SOFTWARE	989	1,000	1,000
LICENSING	43,070	51,000	51,000

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2021**

	ACTUAL 2019	BUDGET 2020	BUDGET 2021
OTHER EXPENSES	943	1,500	1,500
	484,797	522,977	531,289
SHERIFF			
SALARIES - PERMANENT	1,565,874	1,948,643	2,032,064
SALARIES-CONTRACTUAL	68,985	72,329	76,342
SALARIES-OVERTIME	32,653	51,479	51,479
REIMBURSABLE OVERTIME	89,168	117,295	117,295
HEALTH & DENTAL	244,795	293,547	262,632
UNIFORMS	32,205	35,900	35,900
LIFE & LTD	4,427	5,332	5,368
EMPLOYEE DEVELOPMENT	15,966	20,300	20,300
RETIREMENT	454,364	554,654	660,168
WORKERS COMPENSATION	71,389	77,159	111,210
SOCIAL SECURITY	130,981	166,792	174,204
TELEPHONE	8,503	8,500	8,500
POSTAGE	1,157	1,300	1,300
EQUIPMENT	0		7,122
UTILITIES	0		30,000
CENTRAL DUPLICATING	3,607	3,500	9,000
LEGAL SERVICES	5,125	4,000	4,000
LIABILITY INSURANCE	0	25,000	27,420
AUTO INSURANCE	43,744	22,500	24,100
INSURANCE K9 & LIABILITY	1,117	1,400	1,400
K9 TRAINING/SUPPLIES/VET	19,159	18,000	15,000
TECHNICAL SUPPORT	43,891	41,000	46,843
MOBILE DATA COMMUNICATIONS	14,262	12,000	13,500
WEAPON MAINTENANCE	14,483	17,200	17,200
REPAIRS	53,462	60,000	60,000
FUELS	83,864	90,000	90,000
OFFICE SUPPLIES	5,400	5,500	6,000
PUBLIC OUTREACH	0	500	500
NEW EMPLOYEE EXPENSE	13,646	14,000	7,000
NCIC LOGINS	3,819	3,000	3,000
OTHER EXPENSES	31,631	7,400	7,400
	3,057,855	3,678,230	3,926,247
SCHOOL RESOURCE OFFICERS			
SALARIES - PERMANENT	112,003	126,396	185,456
HEALTH & DENTAL	22,728	23,410	39,076
UNIFORMS	100	600	900
LIFE & LTD	265	258	387
EMPLOYEE DEVELOPMENT	0	600	900
RETIREMENT	34,980	40,725	64,780
WORKERS COMPENSATION	4,816	4,727	9,597
SOCIAL SECURITY	8,026	9,669	14,187
LIABILITY INSURANCE	1,610	1,700	2,500
AUTO INSURANCE	1,140	1,200	2,000
WEAPON MAINTENANCE	264	800	1,200
REPAIRS	614	3,200	3,500

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2021**

	ACTUAL 2019	BUDGET 2020	BUDGET 2021
FUELS	2,018	2,500	3,000
OTHER EXPENSES	0	200	200
	188,564	215,985	327,683
ADULT OFFENDER COM SERV PROG			
SALARIES - TEMPORARY	15,996	21,000	21,630
WORKERS COMPENSATION	530	665	860
SOCIAL SECURITY	1,224	1,607	1,655
	18,348	24,422	24,145
SRO ELEMENTARY			
SALARIES - PERMANENT	0		164,708
SALARIES-CONTRACTUAL	29,114	224,156	79,441
HEALTH & DENTAL	0	50,966	39,076
UNIFORMS	2,977	2,100	1,500
LIFE & LTD	0	645	387
EMPLOYEE DEVELOPMENT	0	1,500	1,500
RETIREMENT	2,676	63,752	55,231
WORKERS COMPENSATION	918	8,383	12,635
SOCIAL SECURITY	2,227	17,148	18,677
LIABILITY INSURANCE	0	4,250	6,100
AUTO INSURANCE	0	3,000	3,200
WEAPON MAINTENANCE	0	2,000	2,000
REPAIRS	293	7,500	4,000
FUELS	400	9,000	5,000
OTHER EXPENSES	0	500	500
	38,606	414,900	393,955
FIRE COMPANIES			
LOSAP	131,088	166,102	187,375
FIRE COMPANIES	1,231,133	1,304,989	1,435,488
AMBULANCE FUNDING	107,713	107,713	107,713
STATE FIRE AID	304,080	304,000	304,000
	1,774,014	1,882,804	2,034,576
JAIL			
SALARIES - PERMANENT	1,662,344	1,746,828	1,909,275
SALARIES-OVERTIME	47,419	52,530	67,000
HEALTH & DENTAL	269,427	300,943	307,495
UNIFORMS	12,201	10,000	10,000
LIFE & LTD	9,350	11,669	11,990
EMPLOYEE DEVELOPMENT	15,317	17,000	17,000
RETIREMENT	217,644	244,556	256,395
WORKERS COMPENSATION	70,737	65,331	99,430
SOCIAL SECURITY	126,160	138,400	151,185
TELEPHONE	6,757	7,000	9,600
POSTAGE	65	50	50
UTILITIES	99,666	110,000	110,000
LIABILITY INSURANCE	0	24,500	23,000
AUTO INSURANCE	26,672	3,500	3,600
PRE-TRIAL SERVICE UNIT FEES	2,103		16,000
BUILDING MAINTENANCE	82,818	100,000	100,000

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2021**

	ACTUAL 2019	BUDGET 2020	BUDGET 2021
SECURITY EQUIPMENT	17,957	10,000	5,000
OPERATION OF AUTOS	1,704	3,000	3,000
FOOD SERVICE	147,042	200,000	273,969
MEDICAL SERVICE	538,728	560,000	600,000
FUELS	5,124	6,000	6,000
OFFICE SUPPLIES	11,503	10,000	10,000
JANITORIAL SUPPLIES	16,254	20,000	20,000
INMATE SUPPLIES	3,516	9,000	9,000
OTHER EXPENSES	2,592	4,000	4,000
	3,395,482	3,654,307	4,022,989
ANIMAL CONTROL			
SALARIES - PERMANENT	91,727	99,960	104,037
SALARIES-OVERTIME	6,623	6,000	6,000
HEALTH & DENTAL	23,953	31,155	31,155
UNIFORMS	433	2,000	2,000
LIFE & LTD	464	767	782
EMPLOYEE DEVELOPMENT	408	4,000	4,000
RETIREMENT	12,803	13,994	14,565
WORKERS COMPENSATION	3,517	3,355	4,258
SOCIAL SECURITY	7,404	8,106	8,418
TELEPHONE	2,084	2,100	2,100
EQUIPMENT	0	2,000	2,000
CONTRACTUAL SERVICES	0	1,500	1,500
LIABILITY INSURANCE	1,715	1,800	1,800
AUTO INSURANCE	1,118	1,200	1,200
REPAIRS	2,758	3,000	3,000
FUELS	5,208	6,000	6,000
OTHER EXPENSES	1,916	5,000	5,000
	162,130	191,937	197,815
EMERG SERV: ADMINISTRATION			
SALARIES - PERMANENT	181,680	222,981	199,517
SALARIES-OVERTIME	1,726	750	750
SALARIES - TEMPORARY	7,468	10,284	10,593
HEALTH & DENTAL	33,511	36,012	41,149
LIFE & LTD	826	844	1,158
EMPLOYEE DEVELOPMENT	0	1,000	3,000
RETIREMENT	23,694	27,913	28,720
WORKERS COMPENSATION	4,044	5,575	4,111
SOCIAL SECURITY	13,690	17,902	16,561
TELEPHONE	1,463	1,150	1,700
POSTAGE	410	450	450
UTILITIES	7,273	7,500	7,500
CENTRAL DUPLICATING	3,220	3,200	3,200
MILEAGE & CONFERENCE EXPENSE	0	650	3,000
BLDG/GROUNDS MAINTENANCE	3,055	2,500	2,500
OFFICE SUPPLIES	858	900.00	900
OTHER EXPENSES	761	900	900
	283,680	340,511	325,709

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2021**

	ACTUAL 2019	BUDGET 2020	BUDGET 2021
EMERG SERV: COMMUNICATIONS			
SALARIES - PERMANENT	540,296	631,951	725,178
SALARIES CERTIFICATIONS	9,352	4,202	4,202
SALARIES-OVERTIME	90,603	110,753	126,152
SALARIES - TEMPORARY	46,428	66,501	40,000
HEALTH & DENTAL	82,941	115,143	152,486
UNIFORMS	3,344	3,000	3,000
LIFE & LTD	3,590	4,183	5,070
EMPLOYEE DEVELOPMENT	2,453	4,700	2,700
RETIREMENT	78,027	92,308	105,977
WORKERS COMPENSATION	1,188	1,208	1,663
SOCIAL SECURITY	52,825	62,986	70,688
TELEPHONE	31,211	31,000	8,000
EQUIPMENT	0		16,500
UTILITIES	7,127	8,000	8,000
CENTRAL DUPLICATING	661	660	660
MILEAGE & CONFERENCE EXPENSE	1,194	2,500	4,500
CONTRACTUAL SERVICES	1,200	1,000	26,700
LIABILITY INSURANCE	5,208	5,300	6,113
AUTO INSURANCE	0		700
OPERATION OF AUTOS	0		2,000
BLDG/GROUNDS MAINTENANCE	1,498	4,600	1,500
MAINTENANCE CONTRACT	178,850	265,000	212,679
FUELS	0		2,000
OFFICE SUPPLIES	987	1,000	1,000
REIMBURSED ENSB EXPENSES	0		35,000
	1,139,939	1,416,995	1,562,468
EMERG SERV: EMS			
SALARIES - PERMANENT	1,475,236	1,688,757	1,713,342
SALARIES CERTIFICATIONS	29,980	31,000	31,000
SALARIES-OVERTIME	357,632	495,389	501,264
SALARIES - TEMPORARY	222,658	209,600	215,888
SALARIES - OTHER	675	4,500	4,500
HEALTH & DENTAL	247,676	287,182	328,331
UNIFORMS	14,265	12,150	14,750
LIFE & LTD	8,293	12,473	12,598
EMPLOYEE DEVELOPMENT	8,767	16,000	16,000
RETIREMENT	210,894	259,928	264,521
WORKERS COMPENSATION	74,756	79,760	93,828
SOCIAL SECURITY	157,714	195,702	188,649
TELEPHONE	11,274	10,000	12,000
POSTAGE	10	100	100
EQUIPMENT	55,868	59,000	50,000
UTILITIES	11,921	13,500	13,500
MILEAGE & CONFERENCE EXPENSE	1,926	1,800	6,000
CONTRACTUAL SERVICES	5,906	6,500	7,000
AUTO INSURANCE	9,530	10,000	10,000
COMMUNICATIONS	1,510	3,000	2,000

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2021**

	ACTUAL 2019	BUDGET 2020	BUDGET 2021
BLDG/GROUNDS MAINTENANCE	10,178	12,250	5,000
EQUIPMENT MAINTENANCE	18,414	22,000	22,000
REPAIRS	22,719	34,000	39,000
FUELS	57,785	57,000	59,000
OFFICE SUPPLIES	2,283	3,000	3,000
SALARY MEDICAL DIRECTOR	38,302	40,000	40,000
EXPENSES MEDICAL DIRECTOR	4,473	5,000	5,000
AED/CPR PROGRAM	6,447	6,000	7,000
OTHER EXPENSES	2,923	4,000	4,000
RENT	1,000	3,000	3,000
	3,071,016	3,582,591	3,672,271
EMERG SERV: PLAN & RISK MGM			
SALARIES - PERMANENT	113,966	71,206	73,648
SALARIES-OVERTIME	0		5,000
HEALTH & DENTAL	16,757	12,742	12,742
LIFE & LTD	608	400	409
EMPLOYEE DEVELOPMENT	325	500	2,000
RETIREMENT	14,627	9,969	10,311
WORKERS COMPENSATION	222	104	127
SOCIAL SECURITY	8,329	5,447	6,017
TELEPHONE	847	975	975
EQUIPMENT	0	.00	2,500
MILEAGE & CONFERENCE EXPENSE	731	1,000	3,000
SAFETY TRAINING	850	2,000	2,000
OFFICE SUPPLIES	176	200	200
OTHER EXPENSES	424	200	5,000
	157,861	104,743	123,929
HUMANE SOCIETY			
HUMANE SOCIETY	249,489	249,489	266,314
	249,489	249,489	266,314
LIQUOR LICENSING			
SALARIES - PERMANENT	52,211	66,394	69,171
WORKERS COMPENSATION	537	479	615
SOCIAL SECURITY	3,994	5,079	5,292
POSTAGE	171	300	300
ADVERTISING	0	175	175
PRINTING AND PUBLICATIONS	200	200	300
MILEAGE & CONFERENCE EXPENSE	609	1,000	1,000
OFFICE SUPPLIES	384	500	500
OTHER EXPENSES	136	200	300
	58,242	74,327	77,653
PW: GENERAL ADMINISTRATION			
SALARIES - PERMANENT	228,847	220,874	236,529
SALARIES-OVERTIME	1,044	2,101	2,101
HEALTH & DENTAL	33,221	43,896	43,896
UNIFORMS	268	500	2,000
LIFE & LTD	1,279	1,355	1,415
EMPLOYEE DEVELOPMENT	100	500	4,000

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2021**

	ACTUAL 2019	BUDGET 2020	BUDGET 2021
RETIREMENT	29,592	30,922	33,114
WORKERS COMPENSATION	4,773	4,305	5,492
SOCIAL SECURITY	16,952	17,058	18,255
TELEPHONE	2,058	2,100	2,600
POSTAGE	249	500	350
CENTRAL DUPLICATING	3,076	3,500	2,500
MILEAGE & CONFERENCE EXPENSE	0	500	1,500
AUTO INSURANCE	523	510	1,200
OPERATION OF AUTOS	118	400	1,000
FUELS	581	750	1,200
OFFICE SUPPLIES	2,018	2,000	2,000
OTHER EXPENSES	487	940	1,500
	325,332	332,711	360,652
PW: CENTRAL SHOP			
SALARIES - PERMANENT	229,207	248,100	270,051
SALARIES-OVERTIME	8,499	2,627	2,627
HEALTH & DENTAL	55,947	64,559	51,817
UNIFORMS	9,049	8,000	7,000
LIFE & LTD	1,358	1,717	1,794
EMPLOYEE DEVELOPMENT	0		1,500
RETIREMENT	32,684	34,734	37,807
WORKERS COMPENSATION	8,779	7,940	10,553
SOCIAL SECURITY	16,671	19,181	20,890
TELEPHONE	580	600	600
AUTO INSURANCE	2,447	2,600	2,400
PARTS	82,004	80,000	85,000
MAINTENANCE CONTRACT	0		12,000
REPAIRS	61,427	45,000	48,000
PARTS - ROADS	105,917	120,000	130,000
FUELS	3,824	4,000	3,800
LUBRICANTS	12,155	16,000	16,500
TOOLS	5,162	7,000	7,000
OTHER EXPENSES	1,624	1,000	3,000
	642,034	665,558	712,339
PW: SOLID WASTE DISPOSAL			
SALARIES - PERMANENT	42,301	44,247	46,413
SALARIES-OVERTIME	1,214	4,202	4,202
HEALTH & DENTAL	15,209	15,666	15,666
UNIFORMS	223	150	325
LIFE & LTD	292	294	305
RETIREMENT	5,892	6,195	6,498
WORKERS COMPENSATION	1,435	1,534	1,959
SOCIAL SECURITY	2,684	3,706	3,872
UTILITIES	6,280	7,000	6,500
CONTRACTUAL SERVICES	84,415	76,575	80,000
REGIONAL LANDFILL USE	57,956	70,000	70,000
AUTO INSURANCE	892	900	950
REPAIRS	9,745	7,000	7,000

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2021**

	ACTUAL 2019	BUDGET 2020	BUDGET 2021
FUELS	5,667	6,000	6,000
SUPPLIES AND MATERIALS	1,124	500	300
OTHER EXPENSES	171	400	300
RENT	3,500	3,500	3,500
	239,001	247,869	253,790
PW: JOHNSONGRASS			
SALARIES - PERMANENT	28,903	29,935	31,259
HEALTH & DENTAL	12,370	12,742	12,742
UNIFORMS	85	100	325
LIFE & LTD	313	316	327
EMPLOYEE DEVELOPMENT	40	210	600
RETIREMENT	6,684	6,985	7,294
WORKERS COMPENSATION	1,101	948	1,210
SOCIAL SECURITY	1,882	2,290	2,391
TELEPHONE	599	600	600
AUTO INSURANCE	769	800	800
PARTS	2	1,170	1,200
CHEMICALS	1,300	4,000	4,000
REPAIRS	1,200	2,000	2,000
FUELS	2,042	2,100	2,100
OFFICE SUPPLIES	248	50	100
OTHER EXPENSES	98	120	120
	57,929	64,366	67,068
PW: MOSQUITO CONTROL			
SALARIES - PERMANENT	18,884	19,956	20,840
SALARIES-OVERTIME	0	840	840
SALARIES - TEMPORARY	1,441	6,000	6,000
UNIFORMS	201	400	325
EMPLOYEE DEVELOPMENT	0	200	200
WORKERS COMPENSATION	909	849	1,071
SOCIAL SECURITY	1,815	2,050	2,118
TELEPHONE	0	300	300
POSTAGE	89	100	100
AUTO INSURANCE	598	600	650
REPAIRS	4,642	3,000	4,500
FUELS	2,499	3,200	3,200
OFFICE SUPPLIES	0	200	100
STATE EXPENSES	8,248	9,000	9,000
OTHER EXPENSES	268	200	200
	39,822	46,895	49,444
PW: ROADS			
SALARIES - PERMANENT	790,453	874,448	911,641
SALARIES-OVERTIME	21,325	12,607	12,607
HEALTH & DENTAL	198,434	199,453	178,790
UNIFORMS	5,348	5,600	7,500
LIFE & LTD	5,591	6,161	6,310
EMPLOYEE DEVELOPMENT	995	2,000	5,500
RETIREMENT	113,647	122,423	127,630

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2021**

	ACTUAL 2019	BUDGET 2020	BUDGET 2021
WORKERS COMPENSATION	30,243	28,090	35,768
SOCIAL SECURITY	58,578	67,860	70,705
TELEPHONE	2,401	2,400	2,400
MILEAGE & CONFERENCE EXPENSE	0	1,000	1,500
CONTRACTUAL SERVICES	30,390	18,000	14,000
AUTO INSURANCE	14,338	14,700	16,400
FUELS	91,651	95,000	92,000
PIPE	23,450	18,000	15,000
STONE	0		4,000
ASPHALT	0		18,000
ROAD MATERIALS	27,373	25,000	25,000
GRAVEL	63,229	35,000	35,000
SIGN MATERIALS	21,490	13,000	13,000
OTHER CONSTRUCTION MATERIALS	64,467	30,000	30,000
LINE STRIPING	38,620	30,000	53,500
EQUIPMENT	72	1,000	25,000
OTHER EXPENSES	10,455	5,000	5,000
EMERGENCY OPERATIONS	0	15,000	15,000
	1,612,547	1,621,742	1,721,251
PW: COUNTY BUILDINGS			
SALARIES - PERMANENT	167,735	176,425	199,661
SALARIES-OVERTIME	3,292	1,051	1,051
HEALTH & DENTAL	37,346	38,603	28,231
UNIFORMS	604	800	1,200
LIFE & LTD	1,084	1,186	1,275
EMPLOYEE DEVELOPMENT	704	1,200	1,200
RETIREMENT	23,532	24,700	27,948
WORKERS COMPENSATION	6,332	5,620	7,993
SOCIAL SECURITY	12,442	13,577	15,350
TELEPHONE	3,546	3,400	3,300
UTILITIES	153,284	165,000	165,000
CENTRAL DUPLICATING	287	1,200	1,200
CONTRACTUAL SERVICES	143,849	145,000	170,000
AUTO INSURANCE	2,135	2,200	2,200
REPAIRS & MAINTENANCE	133,107	130,000	130,000
REPAIRS	5,156	5,000	4,500
FUELS	4,617	5,000	5,000
TOOLS	0	3,000	3,000
CARE TEAM EXPENSES	1,365	500	600
OTHER EXPENSES	1,563	800	800
	701,979	724,262	769,509
HEALTH			
SALARY OFFICER	15,000	15,000	15,000
WORKERS COMPENSATION	25	27	26
SOCIAL SECURITY	1,147	1,148	1,148
CAROLINE MENTAL HEALTH	45,900	46,818	46,818
HEALTH DEPARTMENT	385,461	393,170	393,170
EASTERN SHORE AREA HEALTH	2,500	2,500	2,500

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2021**

	ACTUAL 2019	BUDGET 2020	BUDGET 2021
CAROLINE CENTER	26,845	26,845	26,845
	476,879	485,508	485,507
SOCIAL SERVICES			
UPPER SHORE AGING	110,228	149,201	156,661
DELMARVA COMM. SERVICES INC	85,000	85,000	85,000
ST. MARTINS MINISTRIES	7,500	7,500	7,500
HUMAN SERVICE COUNCIL	10,000	20,000	20,000
CASA FOR CAROLINE	0	.00	5,000
BIG BROTHER BIG SISTERS OF THE	0	2,500	2,500
MID SHORE FAMILY VIOLENCE	4,250	5,000	5,000
POSITIVE STRIDERS	0	5,000	5,000
MEN FOR CHANGE INC	0		4,500
	218,478	274,201	291,161
EDUCATION			
CHESAPEAKE COLLEGE	1,427,491	1,547,558	1,554,743
BOARD OF EDUCATION	13,089,990	13,474,120	13,829,875
BOE SUPPLEMENTAL ALLOCATION	0	400,000	400,000
BD OF ED TEACHERS PENSION	1,346,097	1,346,097	1,346,097
CHEASP DORCHESTER BOND INT	2,291	1,676	1,466
CHEASP DORCHESTER BOND PRINC	9,517	9,972	10,485
CHESAPEAKE ALLIED HLTH PRINC	59,741	67,117	67,208
CHESAPEAKE ALLIED HLTH INT	48,597	47,402	42,338
CHESAPEAKE COLLEGE REPAIRS	88,670	94,239	94,676
	16,113,651	17,027,854	17,346,888
RECREATION			
SALARIES - PERMANENT	353,236	423,784	439,395
SALARIES-OVERTIME	2,187	5,193	5,193
SALARIES - TEMPORARY	44,329	55,207	71,423
HEALTH & DENTAL	71,171	85,045	77,124
UNIFORMS	568	600	600
LIFE & LTD	1,835	2,521	2,573
EMPLOYEE DEVELOPMENT	1,952	3,500	3,500
RETIREMENT	49,779	59,610	61,515
WORKERS COMPENSATION	10,612	11,224	14,783
SOCIAL SECURITY	28,824	37,040	39,475
CRIMINAL BACKGROUND CHECKS	406	1,000	500
TELEPHONE	1,432	1,300	1,450
POSTAGE	1,285	1,200	1,200
PRINTING AND PUBLICATIONS	466	1,900	1,900
EQUIPMENT	0		1,000
CENTRAL DUPLICATING	6,607	6,500	6,500
MILEAGE & CONFERENCE EXPENSE	5,017	5,000	5,000
ASSOCIATION DUES	1,744	2,000	1,850
CONTRACTUAL SERVICES	3,510	4,000	4,000
OFFICE SUPPLIES	3,335	3,400	3,400
OTHER EXPENSES	13,925	10,000	12,000
	602,220	720,024	754,381

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2021**

	ACTUAL 2019	BUDGET 2020	BUDGET 2021
PARKS			
SALARIES - PERMANENT	97,184	100,656	105,055
SALARIES-OVERTIME	5,214	6,852	5,000
SALARIES - TEMPORARY	19,797	19,437	21,872
HEALTH & DENTAL	23,941	28,407	28,407
UNIFORMS	414	500	500
LIFE & LTD	630	640	657
EMPLOYEE DEVELOPMENT	1,073	1,000	1,000
RETIREMENT	13,476	14,092	14,708
WORKERS COMPENSATION	4,448	4,020	5,106
SOCIAL SECURITY	8,710	9,711	10,092
TELEPHONE	1,199	1,200	1,200
UTILITIES	46,204	38,000	40,845
CONTRACTUAL SERVICES	17,969	24,495	24,000
MOWING SERVICE	37,155	20,000	24,000
AUTO INSURANCE	3,136	3,223	3,500
REPAIRS & MAINTENANCE	16,799	15,526	15,000
LAWN CARE	6,373	5,000	4,000
REPAIRS	6,933	5,000	5,000
FUELS	10,618	8,500	9,000
OTHER EXPENSES	7,746	4,745	4,745
	329,020	311,004	323,687
ARTS			
CAROLINE ARTS COUNCIL	5,000	5,000.00	5,000
	5,000	5,000	5,000
LIBRARY			
LIBRARY	1,207,728	1,227,728	1,252,728
IMAGINATION LIBRARY	6,000	6,000	6,000
	1,213,728	1,233,728	1,258,728
EXTENSION SERVICE			
OPERATING APPROPRIATION	32,100	33,100	34,100
EXTENSION SERVICE	109,868	114,159	117,204
	141,968	147,259	151,304
ECONOMIC DEVELOPMENT			
MID SHORE REGIONAL COUNCIL	15,000	15,000	15,000
TOURISM	87,842	87,842	87,842
SMALL BUSINESS DEVELOPMENT	3,000	3,000	3,000
	108,842	108,842	105,842
DEBT SERVICE			
BOND ADMIN COSTS	3,075	3,075	3,075
2014 PUBLIC IMP BOND PRINC	295,000	300,000	310,000
2014 PUBLIC IMP BOND INTREST	190,894	182,044	173,044
2019 PUBLIC IMPROV. & REFUND	0	0	2,385,000
2019 PUBLIC IMPROV. & REFUND	0	0	1,466,700
	3,518,082	3,533,001	4,337,819

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2021**

	ACTUAL 2019	BUDGET 2020	BUDGET 2021
INTERGOVERNMENTAL			
IN LIEU OF BANKSTOCK	3,090	3,100	3,100
TOWN PLANNING GRANTS	12,500	12,500	12,500
	15,590	15,600	15,600
CONTINGENCY			
CONTINGENCY OPERATIONS	120,404	429,890	566,507
	120,404	429,890	566,507
TRANSFERS OUT			
4 H & YOUTH FUND	30,043	34,579	29,266
TRANSFER TO AG PRESERVATION	0	20,000	20,000
TRANSFER TO CAPITAL	4,476,019	3,838,936	4,105,056
	4,520,469	3,894,825	4,154,322
	50,554,667	53,763,879	56,749,994

**CAPITAL BUDGET, CAPITAL
RESERVE FUND AND
CAPITAL IMPROVEMENT
PROGRAM**

Fiscal Year 2021

**COMMISSIONERS OF CAROLINE COUNTY
CAPITAL IMPROVEMENT AND CAPITAL RESERVE BUDGET
FISCAL YEAR 2021**

Capital & Capital Reserve

REVENUES

TRANSFER TAX

TRANSFER TAX	500,000
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	500,000
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FEDERAL GOVERNMENT

FEDERAL AID ROADS	2,400,000
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	2,400,000
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STATE GOVERNMENT

STATE ROAD CONSTRUCTION AID	899,143
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WATERWAY IMPROVEMENTS	494,925
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STATE DETENTION CENTER	2,000,000
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PROGRAM OPEN SPACE GRANTS	1,795,878
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OTHER GRANTS&CONTRIBUTIONS	198,151
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	5,388,097
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MISCELLANEOUS REVENUES

PARKS & RECREATION REIM CAP	52,100
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	52,100
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TRANSFERS IN

TRANSFER IN	4,105,056
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TRANSFER FR BLS	59,000
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	4,164,056
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OTHER FINANCING SOURCES

PRIOR YEAR CAPITAL ALLOCATIO	1,574,087
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PRIOR YR CAPITAL RESERVE	1,120,666
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BOND PROCEEDS	15,104,431
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	17,799,184
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REVENUES Total	30,303,437
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**COMMISSIONERS OF CAROLINE COUNTY
CAPITAL IMPROVEMENT AND CAPITAL RESERVE BUDGET
FISCAL YEAR 2021**

EXPENSES

COUNTY COMMISSIONERS

AGENDA SOFTWARE 20,000

20,000

TECHNOLOGY

CAPITAL TECHNOLOGY CA 272,000

272,000

CIRCUIT COURT

CIRCUIT COURT 178,151

178,151

PLANNING & CODES ADMINISTRATION

CAP PLANNING & CODES CA 103,620

103,620

SHERIFF

CAPITAL SHERIFF CA 252,056

252,056

JAIL

CAPITAL CORRECTIONS CA 172,500

172,500

EMERGENCY MANAGEMENT GRANTS

MEDICAL EQUIPMENT CA 19,000

800MGZ LOGGING RECORDER 30,000

CAPITAL DES EMS 470,000

519,000

PW: ROADS

STATE AID ROAD PROJECTS CA 899,143

BRIDGE REPLACE FED AID CA 2,400,000

ROADS MAINTENANCE CA 2,704,569

CAP PW EQUIPMENT CA 485,000

CAPITAL RES BRIDGES & ROADS 1,120,666

BOND HOT MIX 700,000

8,309,378

PW: COUNTY BUILDINGS

DETENTION CENTER 2,000,000

CAP BUILDINGS 690,650

CAPITAL BUILDING/ SHERIFF 800,000

BOND DETENTION CENTER 2,000,000

5,490,650

EDUCATION

BOND GREENSBORO ELEMENTARY 12,404,431

12,404,431

**COMMISSIONERS OF CAROLINE COUNTY
CAPITAL IMPROVEMENT AND CAPITAL RESERVE BUDGET
FISCAL YEAR 2021**

RECREATION

CAP TEMPLEVILLE PARK	20,000
SO. COUNTY REG. PK	126,325
CHAMBERS PARK	18,000
JONESTOWN PARK PROP CA	50,000
CHOPTANK MARINA	455,000
CHOPTANK NATURE PARK	14,925
NORTH COUNTY PARK	913,441
LAND PRESERV & REC MASTER PL	58,036
GANEYS WHARF CA	20,000
HENDERSON COMMUNITY PARK	50,000
UPPER CHOPTANK GREENSBORO	5,000
MARYDEL COMMUNITY PARK	550,915
FEDERALSBURG ELEM. BALLFIELD	9,161
REC PARKS REIMB OTHER SOURCE	52,100
CAPITAL ALLOC REC& PARKS	238,748

2,581,651

EXPENSES Total

30,303,437

FY 2021 Capital Budget

Due to the potential fiscal impact of the COVID-19 global pandemic, no capital budget funds may be spent during FY2021 without direct approval by the County Commissioners, with the exception of projects authorized by Legislative Bill #2019-3, General Obligation Bond, Bond Anticipation Note and Refunding Bond Authorization – Greensboro Elementary School Replacement, Detention Center Renovation and Improvements, and Hot Mix Asphalt Projects or Legislative Bill #2019-4, General Obligation Refunding Bond Authorization for Equipment Lease-Purchase Agreement No. 23848.

**Caroline County
Capital Improvement Program
FY 2021**

<i>Department Name</i>			FY	FY	FY	FY	FY	FY
	Total	Prior Year	2021	2022	2023	2024	2025	2026
Technology	820,000	162,000	272,000	241,000	45,000	65,000	0	35,000
Court System	178,151	0	178,151	0	0	0	0	0
Planning & Codes Administration	301,860	173,240	103,620	0	25,000	0	0	0
Sheriffs Department	1,915,387	288,017	252,056	209,314	339,500	279,500	242,500	304,500
Corrections	802,321	523,321	149,000	65,000	0	0	25,000	40,000
Department of Emergency Services	4,554,058	676,500	519,000	1,318,500	431,912	870,462	349,300	388,384
Public Works	29,754,873	5,745,495	8,309,378	3,700,000	3,450,000	2,550,000	3,450,000	2,550,000
Infrastructure/Comm Development	12,300,000	4,950,000	4,800,000	1,000,000	50,000	1,500,000	0	0
Board of Education	36,261,431	4,100,000	12,404,431	1,179,000	0	6,310,000	537,000	11,731,000
Facilities	2,733,900	312,250	636,650	211,600	581,600	414,600	394,600	182,600
Recreation and Parks	9,970,500	2,120,349	2,581,651	1,085,000	1,150,000	2,133,500	875,000	25,000
Library	1,354,523	0	54,000	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	235,722	70,512	20,000	0	0	145,210	0	0
Animal Control	136,500	63,000	23,500	0	0	0	0	50,000
Totals	101,569,226	19,184,684	30,303,437	9,696,175	6,591,774	14,333,272	5,923,400	15,536,484
<i>Sources of Funding</i>								
General Fund		3,838,936	4,605,056					
State Grants		1,796,551	5,388,097					
Grants-Federal		2,922,331	2,400,000					
Bonds		4,100,000	15,104,431					
General Fund PY		2,080,185	1,574,087					
Capital Reserve PY		1,028,460	1,120,666					
Fund Balance		2,804,064	0					
Miscellaneous		114,157	111,100					
Totals		18,684,684	30,303,437					

COMMISSIONERS OF CAROLINE COUNTY								
Capital Improvement Budget								
Fiscal Year 2021								
	Total	General Fund		Capital Reserve				
Department	Amount	2021& FB	Prior Years	Prior Years	2019 Bond	State Grant	Federal Grant	Other
Admin								
Agenda Software	20,000	20,000						
Department Totals	20,000	20,000	0	0	0	0	0	0
Office of Technology								
Replacement Servers	60,000	60,000						
Data Backup Unit	60,000	60,000						
Secure Logon Protection	75,000	75,000						
Jail Video Server	35,000		35,000					
Access Control	42,000		42,000					
Department Totals	272,000	195,000	77,000	0	0	0	0	0
Corrections								
Vehicle	33,000	33,000						
Compactor	65,000	65,000						
HVAC (Phase II)	45,000	45,000						
Dryer	6,000	6,000						
Department Totals	149,000	149,000	0	0	0	0	0	0
Planning & Codes								
Permit Software for PW	103,620		103,620					
Department Totals	103,620	0	103,620	0	0	0	0	0
Sheriff								
POLICE VEHICLE-1 Patrol	63,014	63,014						
POLICE VEHICLE-2 Patrol	63,014	63,014						
POLICE VEHICLE-3 Patrol	63,014	63,014						
POLICE VEHICLE-4 Patrol	63,014	63,014						
Department Totals	252,056	252,056	0	0	0	0	0	0
Department of Emergency Services								
HYDRAULIC LIFT STRETCHER	14,000							14,000 BLS FUND
LUCAS CPR DEVICE	15,000							15,000 BLS FUND
REPLACEMENT AMBULANCE	270,000	270,000						
INCIDENT MANAGEMENT/CMD VEHICLE	40,000	40,000						
OPERATIVE IQ	30,000							30,000 BLS FUND
CARDIAC MONITOR	40,000	20,000				20,000		
LOGGING RECORDER	30,000		30,000					
BI DIRECTIONS LAMPLIFIER	30,000		30,000					
GENERATOR	50,000		50,000					
Department Totals	519,000	330,000	110,000	0	0	20,000	0	59,000
Public Works								
RETREATMENT	2,552,621	1,300,000	353,478			899,143		
HOT MIX OVERLAY	1,525,000	225,000	138,091	461,909	700,000			
RIVER ROAD PIPE	688,000		688,000					
BRIDGES	3,000,000			600,000			2,400,000	
ENGINEERING SMITHVILLE BRIDGE	58,757			58,757				
EQUIPMENT	485,000	485,000						
Department Totals	8,309,378	2,010,000	1,179,569	1,120,666	700,000	899,143	2,400,000	0
Facilities								
Preston Refresh	10,000	10,000						
DEPT OF PW-BLD AND LAND								
Paint inside of facility	8,000	8,000						
HODO COLLECTION SITES								
Replace Shacks @ Melville & Old Denton	5,000		5,000					
COURTHOUSE								
Replace two Flat Roofs	200,000	200,000						
HVAC Courtroom #2	15,000	15,000						
Second floor Windows (six)	20,000	20,000						
Replace Carpet	15,150		15,150					
HAPS BUILDING								
Parking lot patching, paving, striping, and curb	100,000	100,000						
Security upgrades (cameras, and door fobs)	50,000	50,000						
Room 206 & 110 furniture	30,000	30,000						
DCT								
UPGRADE ALL LIGHTING	5,000		5,000					
ARMORY								
Upgrade Security	0							
Dept of Emergency Svc								
Install generator from District Court, with transf	20,000	20,000						

COMMISSIONERS OF CAROLINE COUNTY								
Capital Improvement Budget								
Fiscal Year 2021								
	Total	General Fund		Capital Reserve				
Department	Amount	2021& FB	Prior Years	Prior Years	2019 Bond	State Grant	Federal Grant	Other
Concrete Apron at main DES	6,000	6,000						
IT	0							
HVAC mini split	5,000	5,000						
Roof replacement	110,000	110,000						
JONESTOWN WATER	0							
Fencing around facility	10,000	10,000						
HUMANE SOCIETY	0							
HVAC replaced	15,000	15,000						
Lighting added to storage facility	2,500	2,500						
Roof repairs	5,000	5,000						
Make rooms for Feral Cats and Animal Control	5,000	5,000						
Department Totals	636,650	611,500	25,150	0	0	0	0	0
Infrastructure								
Renovations to Detention Ctr	4,000,000				2,000,000	2,000,000		
Sheriff Building	800,000	800,000						
Department Totals	4,800,000	800,000	0	0	2,000,000	2,000,000	0	0
Board of Education								
Planning/Replacement GES	12,404,431				12,404,431			
Department Totals	12,404,431	0	0	0	12,404,431	0	0	0
Recreation and Parks								
Chambers Park In Federalsburg	20,000		2,000			18,000		
Choptank Marina Basin Dredging	400,000					400,000		
Choptank Marina Repairs to Seawall	55,000					55,000		
Choptank Marina Ice Machine	7,500							7,500
Choptank Marina Parking Lot Main.	6,000							6,000
Choptank Nature Park	22,674		6,249			14,925		1,500
Ganey's Wharf Residential Septic	45,000	15,000				20,000		10,000
Federalsburg Elementary School	9,161					9,161		
Fretterd CC HVAC System	80,000	80,000						
Fretterd Exterior Repointing	10,000		10,000					
Goldsboro Community Park	1,765		1,765					
Land Preservation, P&R Master Plan	25,000					25,000		
Greensboro Boat Ramp	7,100							7,100
Land Preservation, P&R Master Plan	33,036					33,036		
Marydel Community Park	561,335		10,420			550,915		
NC Regional Park (Phase 2)	297,380	17,500	16,439			263,441		
NC Regional Pk Coastal Bay Trust Gr	650,000					650,000		
Reservation Software	3,375		3,375					
South County Regional Park	151,325	10,000				126,325		15,000
Templeville	25,000		5,000			20,000		
Upper Choptank Water Trail	5,000					5,000		
Henderson Community Park	55,000	5,000				50,000		
Jonestown Community Park	55,000	5,000				50,000		
4H Williams Building-Septic	40,000	40,000						
4H Main Building-epoxy Floor	6,000	6,000						
Denton Elementary Ballfield Improv	10,000	5,000						5,000
Department Totals	2,581,651	183,500	55,248	0	0	2,290,803	0	52,100
Library								
DEHUMIDIFICATION PROJECT	54,000	54,000						
Department Total	54,000	54,000	0	0	0	0	0	0
Animal Control								
Office Space at Humane Society.	8,000		8,000					
Outfitting Pick Up Truck	15,500		15,500					
Department Totals	23,500	0	23,500	0	0	0	0	0
Court								
Security System	178,151					178,151		
Department Totals	178,151	0	0	0	0	178,151	0	0
Soil Conservation								
Long Marsh	0							
Other	0			0	0			
Department Totals	0	0	0	0	0	0	0	0
Total Projects: Expenditures& Revenue Sources								
	30,303,437	4,605,056	1,574,087	1,120,666	15,104,431	5,388,097	2,400,000	111,100

ENTERPRISE FUNDS

Fiscal Year 2021

**COMMISSIONERS OF CAROLINE COUNTY
ENTERPRISE FUNDS
FISCAL YEAR 2021**

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 a accounting basis are covered by user charges.

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 a accounting basis are covered by user charges.

RECREATION PROGRAMS

PRIOR YEAR ESTIMATED FUND BALANCE **300,000**

REVENUES

STATE GOVERNMENT

21ST CENTURY SUMMER LEARNING	174,553
HSC PUBLIC SHCOOLS OPP. ENHANCEMENT	122,990
GRANT HSC AFTERSCHOOL	160,000
SANITARY GRANT	5,000
LAND PRESERVATION REC. PLAN	25,000
	487,543

OTHER GRANTS

GES JUDY CENTER	11,000
	11,000

CHARGES FOR SERVICES

AMUSEMENT PARK TICKETS	18,500
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	8,650
MARINA	38,000
FEES HSC AFTER SCHOOL	6,000
RENT LAND	3,750
	241,100

REVENUES Total 739,643

EXPENSES

RECREATION

AMUSEMENT PARK TICKETS	17,000
BOAT RAMP	10,000
GANEYS WHARF RESIDENCE	1,000
FEES CREDIT CARD	4,500
	32,500

ADMINISTRATION

SALARIES - TEMPORARY	7,500
WORKERS COMPENSATION	298
SOCIAL SECURITY	574
TELEPHONE	2,496
CONTRACTUAL SERVICES	12,260
ADMINISTRATION	1,970
	25,098

**COMMISSIONERS OF CAROLINE COUNTY
ENTERPRISE FUNDS
FISCAL YEAR 2021**

MARINA		
	SALARIES - TEMPORARY	6,000
	WORKERS COMPENSATION	239
	SOCIAL SECURITY	459
	UTILITIES	4,000
	CONTRACTUAL SERVICES	6,000
	OTHER EXPENSES	2,000
		18,698
SPECIAL EVENTS		
	SALARIES - TEMPORARY	2,000
	WORKERS COMPENSATION	80
	SOCIAL SECURITY	153
	SPECIAL EVENTS	19,000
		21,233
TRANSFERS OUT		
	TRANSFERS OUT	7,580
		7,580
ADULT PROGRAMS		
	SALARIES - TEMPORARY	6,800
	WORKERS COMPENSATION	263
	SOCIAL SECURITY	520
	ADULT PROGRAM EXPENSES	12,000
		19,583
YOUTH PROGRAMS		
	SALARIES - TEMPORARY	21,000
	WORKERS COMPENSATION	812
	SOCIAL SECURITY	1,607
	YOUTH EXPENSES	17,000
		40,419
YOUTH SPORTS		
	SALARIES - TEMPORARY	21,000
	WORKERS COMPENSATION	800
	SOCIAL SECURITY	1,596
	YOUTH EXPENSES	16,000
		39,396
HSC PROGRAM (AFTER SCHOOL)		
	SALARIES - TEMPORARY	105,035
	HEALTH & DENTAL	5,336
	WORKERS COMPENSATION	4,065
	SOCIAL SECURITY	8,035
	CRIMINAL BACKGROUND CHECKS	750
	TELEPHONE	1,200
	POSTAGE	500
	ADVERTISING	475
	CONTRACTUAL SERVICES	5,605
	TRAVEL	16,200
	FIELD TRIP BUSES	1,080
	OTHER EXPENSES	11,132
		159,413
GES JUDY CENTER		
	TRAVEL	11,000
		11,000

**COMMISSIONERS OF CAROLINE COUNTY
ENTERPRISE FUNDS
FISCAL YEAR 2021**

21ST CENTURY SUMMER LEARNING	
SALARIES - TEMPORARY	110,000
HEALTH & DENTAL	1,549
WORKERS COMPENSATION	4,257
SOCIAL SECURITY	8,415
CONTRACTUAL SERVICES	10,500
TRAVEL	30,079
OTHER EXPENSES	7,874
	172,674
LAND PRESERVATION REC. PLAN	
CONTRACTUAL SERVICES	15,000
OTHER EXPENSES	10,000
	25,000
PUBLIC SCHOOL OPP. ENCHANCEMENT	
SALARIES - TEMPORARY	75,106
HEALTH & DENTAL	1,549
EMPLOYEE DEVELOPMENT	1,641
WORKERS COMPENSATION	2,907
SOCIAL SECURITY	5,746
POSTAGE	310
MILEAGE & CONFERENCE EXPENSE	1,358
CONTRACTUAL SERVICES	14,587
TRAVEL	15,729
OTHER EXPENSES	3,446
	122,379
EXPENSES Total	694,973

ESTIMATED ENDING BALANCE

344,670

**COMMISSIONERS OF CAROLINE COUNTY
ENTERPRISE FUNDS
FISCAL YEAR 2021**

PUBLIC WORKS FUEL SYSTEM **400,000**

PRIOR YEAR ESTIMATED FUND BALANCE

REVENUES

CHARGES FOR SERVICES

GASOLINE SALES **650,000**

650,000

REVENUES Total **650,000**

EXPENSES

PW: CENTRAL SHOP

FUEL SYSTEM MAINTENANCE **15,000**

FUELS **620,000**

635,000

EXPENSES Total **635,000**

ESTIMATED ENDING BALANCE **415,000**

BROADBAND SUPPLY

PRIOR YEAR ESTIMATED FUND BALANCE **600,000**

REVENUES

CHARGES FOR SERVICES

BOE LEASE **68,462**

LIBRARY BROADBAND LEASE **23,940**

VERIZON WIRELESS LEASE **33,425**

RACK LEASE **309**

126,136

REVENUES Total **126,136**

EXPENSES

BROADBAND SUPPLY

SALARIES - PERMANENT **27,640**

RETIREMENT **3,870**

WORKERS COMPENSATION **48**

SOCIAL SECURITY **2,114**

HARDWARE **25,000**

58,672

EXPENSES Total **58,672**

ESTIMATED ENDING BALANCE **667,464**

**COMMISSIONERS OF CAROLINE COUNTY
ENTERPRISE FUNDS
FISCAL YEAR 2021**

BASIC LIFE SUPPORT

PRIOR YEAR ESTIMATED FUND BALANCE **750,000**

REVENUES

CHARGES FOR SERVICES

SUBSCRIPTION PLAN	90,000
BASIC LIFE SERVICES	1,450,000
BLS DIRECT COLLECTIONS	10,000

1,550,000

REVENUES Total **1,550,000**

EXPENSES

HEALTH

BLS TRAINING	5,000
POSTAGE	200
COMMUNICATIONS	13,000
EQUIPMENT MAINTENANCE	15,000
BILLING SERVICE BLS	85,000
OFFICE SUPPLIES	400
MEDICAL SUPPLIES	70,000
BLS SUBSCRIPTION MANAGEMENT	17,500
CAPITAL OUTLAY	130,000
EMERG MED SERV FIRE CO	90,900
MARKETING / PUBLIC INFO	4,000
BILL CLERK SALARY TRANSFER	39,000
EMT SALARY TRANSFER	130,000

600,000

TRANSFERS OUT

TRANSFERS OUT **950,000**

950,000

EXPENSES Total **1,550,000**

ESTIMATED ENDING BALANCE

750,000

SPECIAL REVENUE FUNDS

Fiscal Year 2021

**COMMISSIONERS OF CAROLINE COUNTY
SPECIAL REVENUE FUND BUDGET
FISCAL YEAR 2021**

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

JONESTOWN WATER SYSTEM

REVENUES

CHARGES FOR SERVICES

	JONESTOWN WATER FEES	16,090
		16,090
REVENUES Total		16,090

EXPENSES

JONESTOWN WATER SYSTEM

	EMPLOYEE DEVELOPMENT	800
	UTILITIES	4,500
	CONTRACTUAL SERVICES	6,000
	REPAIRS & MAINTENANCE	3,390
	SUPPLIES AND MATERIALS	1,000
	OTHER EXPENSES	400
		16,090
EXPENSES Total		16,090

4-H & YOUTH PARK

REVENUES

MISCELLANEOUS REVENUES

	RENTS 4 H BLDG	19,000
	RENT LAND	2,400
		21,400

TRANSFERS IN

	TRANSFER IN	29,276
		29,276

REVENUES Total		50,676
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EXPENSES

4 H AND YOUTH PARK

	SALARIES - TEMPORARY	17,047
	WORKERS COMPENSATION	678
	SOCIAL SECURITY	1,304
	TELEPHONE	624
	UTILITIES	17,000
	CONTRACTUAL SERVICES	700
	TRASH REMOVAL	2,573
	REPAIRS & MAINTENANCE	4,000
	LAWN CARE	6,000
	OTHER EXPENSES	750
		50,676

EXPENSES Total		50,676
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**COMMISSIONERS OF CAROLINE COUNTY
SPECIAL REVENUE FUND BUDGET
FISCAL YEAR 2021**

**SPECIAL GRANT PROGRAMS
REVENUES
STATE GOVERNMENT**

	CIRCUIT RIDER GRANT	56,255
		56,255
	REVENUES Total	56,255

**EXPENSES
CIRCUIT RIDER GRANT**

	SALARIES - GRANTS	44,990
	HEALTH & DENTAL	7,745
	WORKERS COMPENSATION	78
	SOCIAL SECURITY	3,442
		56,255
	EXPENSES Total	56,255

**LAW ENFORCEMENT GRANTS
REVENUES
FEDERAL GOVERNMENT**

	VESTS OMB #1121 0235	1,800
	SHERIFF HIGHWAY SAFETY GRANT	15,000
		16,800

STATE GOVERNMENT

	SCHOOL BUS SAFETY GRANT	5,000
	SOCM GRANT	7,158
		12,158
	REVENUES Total	28,958

**EXPENSES
SCHOOL BUS SAFETY GRANT**

	SALARIES-OVERTIME	4,450
	WORKERS COMPENSATION	210
	SOCIAL SECURITY	340
		5,000

SHERIFF HIGHWAY SAFETY GRANT

	SALARIES-OVERTIME	13,350
	WORKERS COMPENSATION	598
	SOCIAL SECURITY	1,022
		14,970

VESTS FEDERAL

	UNIFORMS	1,800
		1,800

SOCM-2007-1018

	SALARIES - GRANTS	6,370
	WORKERS COMPENSATION	330
	SOCIAL SECURITY	488
		7,188
	EXPENSES Total	28,958

**COMMISSIONERS OF CAROLINE COUNTY
SPECIAL REVENUE FUND BUDGET
FISCAL YEAR 2021**

CDBG

REVENUES

FEDERAL GOVERNMENT

CDBG CASE MANAGEMENT 30,000

GRANT CDBG HOUSING 40,000

70,000

REVENUES Total 70,000

EXPENSES

CDBG CASE MANAGEMENT

CDBG CASE MANAGEMENT 30,000

30,000

BENEDICTINE GROUP HOMES

GRANT EXPENSES 40,000

40,000

EXPENSES Total 70,000

AGRI LAND PRESERVATION

REVENUES

OTHER LOCAL TAXES

EXCISE TAX AGR LAND PRESERV 20,000

20,000

REVENUES Total 20,000

EXPENSES

PLANNING & CODES ADMINISTRATION

MISCELLANEOUS EXPENDITURES 20,000

20,000

EXPENSES Total 20,000

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

**COMMISSIONERS OF CAROLINE COUNTY
SPECIAL REVENUE FUND BUDGET
FISCAL YEAR 2021**

**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	59,500
PHONE COMMISSIONS	36,000
COMMISSION SALES	13,100

	108,600
REVENUES Total	108,600

EXPENSES

COMMISSARY

POSTAGE	800
PHONE COMMISSARY SALE EXP	36,000
CENTRAL DUPLICATING	5,000
CABLE	2,800
COMMISSARY SALES	35,000
COMMISSARY SUPPLIES	29,000

	108,600
EXPENSES Total	108,600

LAW LIBRARY

REVENUES

CHARGES FOR SERVICES

COURT COSTS FEES & FINES	10,000
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	10,000
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MISCELLANEOUS REVENUES

INTEREST	50
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	50
REVENUES Total	10,050

**COMMISSIONERS OF CAROLINE COUNTY
SPECIAL REVENUE FUND BUDGET
FISCAL YEAR 2021**

EXPENSES

LAW LIBRARY

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

EMERGENCY MGMT SPECIAL GRANTS

REVENUES

FEDERAL GOVERNMENT

	H.S.LAW ENFORCEMENT GRT	19,746
	HOMELAND SECURITY	78,406
		98,152

STATE GOVERNMENT

	OPIOD INTERVENTION TEAM GRANT	16,061
		16,061

OTHER GRANTS

	AGENCY REIMBURSED SALARIES	20,087
		20,087
REVENUES Total		134,300

EXPENSES

CCPS EMERGENCY PLANNING

	SALARIES-CONTRACTUAL	16,026
	HEALTH & DENTAL	1,549
	LIFE & LTD	68
	RETIREMENT	1,568
	WORKERS COMPENSATION	19
	SOCIAL SECURITY	857
		20,087

HOMELAND SECURITY

	SALARIES - GRANTS	33,600
	HEALTH & DENTAL	4,647
	LIFE & LTD	205
	EMPLOYEE DEVELOPMENT	1,000
	RETIREMENT	4,704
	WORKERS COMPENSATION	58
	SOCIAL SECURITY	2,570
	OPERATIONAL EXPENSE	750
	EQUIPMENT	13,722
	MILEAGE & CONFERENCE EXPENSE	2,500
	CONTRACTUAL SERVICES	12,900
	OTHER EXPENSES	1,750
		78,406

OPIOD INTERVENTION TEAM

	SALARIES - GRANTS	12,000
	HEALTH & DENTAL	1,549
	LIFE & LTD	68
	RETIREMENT	1,568
	WORKERS COMPENSATION	19
	SOCIAL SECURITY	857
		16,061

**COMMISSIONERS OF CAROLINE COUNTY
SPECIAL REVENUE FUND BUDGET
FISCAL YEAR 2021**

H.S. LAW ENFORCEMENT GRANT

EQUIPMENT	19,746
	19,746
EXPENSES Total	134,300

CAROLINE BUSINESS TECH PARK

REVENUES

MISCELLANEOUS REVENUES

REAPPROPRIATED PRIOR YEARS

	46,156
	46,156
REVENUES Total	46,156

EXPENSES

PARK EXPENSES

UTILITIES

CONTRACTUAL SERVICES

MARKETING

	2,000
	10,000
	34,156
	46,156
EXPENSES Total	46,156

DRUG TASK FORCE

REVENUES

CHARGES FOR SERVICES

DONATIONS & CONTRIBUTIONS

FINES & FEES

FORFEITED MONIES

	40,000
	50
	20,180
	60,230

MISCELLANEOUS REVENUES

INTEREST

	150
	150
REVENUES Total	60,380

EXPENSES

TASK FORCE

TELEPHONE

UTILITIES

AUTO INSURANCE

OPERATION OF AUTOS

LAWN CARE

FUELS

OFFICE SUPPLIES

OTHER EXPENSES

CAPITAL OUTLAY

	3,000
	5,000
	780
	15,000
	5,000
	500
	8,300
	12,800
	10,000
	60,380
EXPENSES Total	60,380

DAY SPRING TOWN HOMES

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