

# OFFICIAL CAROLINE COUNTY GOVERNMENT FY 2015 BUDGET DOCUMENT

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## **FY 15 Budget Message**

### **An Overview**

Caroline County's annual budget serves a number of different purposes. The budget reflects the Commissioners' priorities and details the County's plans for the coming fiscal year (July 1 to June 30). It is an operational and strategic roadmap for the County and many allied agencies. County staff uses the budget to manage expenditures and to measure operational performance. Stakeholders, including bond rating agencies, analyze the budget to evaluate the County's financial health.

### **A Few Basics**

The budget is divided into three parts: revenues, expenses, and capital. By law, the annual operating budget (expenses and revenues) must balance.

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 County departments. The annual budget also pays debt service on bonds issued for capital projects, like school renovations and bridge construction.

About 80 percent of the County's annual budget involves essentially unavoidable expenses. This includes mandatory expenditures like underwriting the public school system and the regional community college.

### **Taxes**

In FY 15, the Commissioners have proposed a "constant yield" property tax increase of two cents. Because assessments have fallen, the County must slightly increase the tax rate to collect the same amount of revenues. This is called the "constant yield" rate.

Income tax receipts are projected to increase slightly in FY 15. The modest increase in the income tax adopted last year (one-tenth of one percent) will generate about \$400,000 more in revenue; however, this is targeted for capital investment. Overall, the County does not anticipate any increase in total revenues in FY 15.

### **Expenses**

As has become common practice, the County Commissioners required every department and allied agency to submit a flat budget request (no increase in spending) for FY 15.

For the first time in seven years, the Commissioners were able to fund a significant pay increase for County employees. The \$1,750 per year increase is about a four percent raise for an employee at the median wage. While a substantive increase, it falls well short of matching the increase in the cost of living over the past seven years (14 percent).

With health insurance expenses continuing to rise faster than the rate of inflation, the Commissioners chose to split the premium increase with the employee 50/50. The increase in the out-of-pocket cost for health insurance follows the County's move last year to a less expensive standard health care insurance plan.

In response to indications that the Maryland State Police may reduce support to local drug task forces, the Commissioners increased the County's contribution. This will allow the Caroline County Drug Task Force to continue to operate at their current level.

The largest request for a funding hike came from Caroline County's volunteer fire companies. The Commissioners granted the 20 percent increase from a one-time drawdown of the reserve for the volunteer firefighter's Length of Service Award Program (LOSAP). The expenditure of LOSAP reserves was endorsed by the LOSAP committee and the volunteer firefighters' associations. The drawdown of reserves was complemented by introduction of local legislation requiring annual LOSAP funding through the general budget. The Commissioners emphasized to all stakeholders that the drawdown was a one-time revenue source.

In FY 15, the County will absorb the full cost of the 20-year bond to finance the construction of the Allied Health/Gymnasium project at Chesapeake College. The County also will issue the bond for the long-planned renovations at Preston Elementary School and the construction of a new building to house DES office and the Denton EMS station. The new DES/EMS building will allow the County to move out of leased space and the move will be budget neutral.

## **Municipal Property Tax Differential**

During the FY 14 budget year, the County received requests from two municipalities—Denton and Ridgely—for significant increases in the municipal property tax differential rate. The differential is a tax break that municipal property owners receive on the County's property taxes.

The Commissioners did not fund the 600% increase requested by the Town of Denton or the 319% increase requested by the Town of Ridgely. Instead, the Commissioners followed the established formula for the five larger towns and maintained direct payments at the FY 14 level for the five smaller towns.

The tax break for municipal property owners is not technically an expense, but rather, revenues not collected by the County. Over the past five years, the differential property tax break has resulted in a benefit of about \$3.3 million to municipal property owners.

## **State Cuts and Mandates**

In FY 15, the County will enter the third year of phasing in the responsibility to fund half of local teacher pensions. While Highway User Revenues (HURs) were partly restored to municipal governments, the State continued to fund local road maintenance at about five (5) percent of their historic level. An anticipated increase in Police Aid vanished at the end of the State's legislative session. As noted above, the Maryland State Police also signaled interest in withdrawing support from local drug task forces. Costs also increased for state agencies the County is required to fund, like the Board of Elections.

## **Summary**

Late in the FY 14 fiscal year, the County received some positive financial news. The County received the highest award for government finance and accounting from the Government Finance Officers' Association for the tenth consecutive year. Standard and Poor's also upgraded the County's bond rating two steps from "A/stable" to "AA-/stable."

The increase in the bond rating recognized the County's improving financial situation and solid policies and practices. The County continued to operate very efficiently. The ratio of County employees per 1,000 residents remained the lowest on the Midshore. Caroline County will also have the 9<sup>th</sup> lowest property tax rate, despite a comparatively small assessable tax base. The County's income tax rate is the 6<sup>th</sup> lowest in the State of Maryland.

The careful financial stewardship of the County Commissioners and the hard work of the staff and the County's allied agencies are slowly moving the County into a stronger financial position. Based on initial projections, the budget process for FY 16 will be substantially more challenging but—barring any new revenue cuts or unfunded mandates—the situation will improve in the FY 17 budget.

The County still faces significant fiscal challenges. The failure of the Maryland Legislature to address a court decision regarding pre-trial release represents millions of dollars of potential expense. The County continues to need a new public safety building and a new school. The public safety radio system is at the end of the service life and represents a four to six million dollar cost which cannot be financed through traditional 20-year bonding. Finally, the cumulative cost of deferring capital maintenance and investment has risen sharply over the past half decade. In broad perspective, the FY 15 budget is a single step in a recovery that will take another decade of sound governance and frugal fiscal management.

**RESOLUTION #2014-009**

**ESTABLISHMENT OF THE FISCAL YEAR 2015 TAX RATES &  
ADOPTION OF THE FISCAL YEAR 2015 OPERATING AND CAPITAL BUDGETS**

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

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

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

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

**Section 1. FY2015 Tax Rates Established**

- A. The FY2015 property tax rates for the 2015 fiscal year are adopted and set as follows per \$100 of assessed valuation:

	<b>FY2015 Tax Rate</b>
Unincorporated Areas	\$0.96
Denton	\$0.90
Federalsburg	\$0.89
Goldsboro	\$0.96
Greensboro	\$0.90
Henderson	\$0.96
Hillsboro	\$0.96
Marydel	\$0.96
Preston	\$0.93
Ridgely	\$0.90
Templeville	\$0.96

- B. The property tax rates reflect a Municipal Real Property Tax Differential for the towns of Denton, Federalsburg, Greensboro, Preston, and Ridgely, which are derived from a formula based on the estimated cost savings generated by municipal police departments and which includes the following factors: the assessable property tax base of each of the towns; the current level of service the Sheriff’s Office provides to county residents as measured by the number of residents per sworn officer (excluding courthouse security); an estimate of the additional number of sworn officers (Sheriff’s Deputies) necessary to

*Wiber 45 page 285*

provide police coverage to the towns at the County's current level of service (if no municipal police departments existed); the total cost of a Caroline County Sheriff's Deputy (based on median wages and benefits for a road deputy at a corporal rank with 10 years of experience); the percentage of County revenues comprised of property taxes (averaged over the last 10 years); and an estimate of the coverage (in percentage of hours per week) provided by town police departments.

**Section 2. FY2015 Operating & Capital Budgets Adopted**

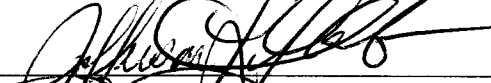
- A. The FY2015 Operating Budget in the amount of \$43,431,922 and as summarized in the attached list of funds, is adopted.
  
- B. The FY2015 Capital Budget in the amount of \$11,359,758 and as summarized in the attached list of funds, is adopted.

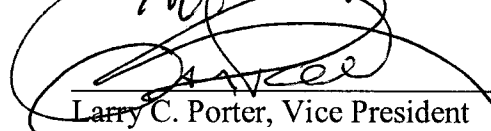
**ADOPTED:** May 27, 2014  
**EFFECTIVE:** July 1, 2014

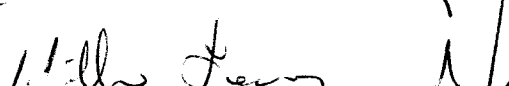
**ATTEST:**

  
Sara B. Visintainer, Chief of Staff

**COUNTY COMMISSIONERS OF  
CAROLINE COUNTY, MARYLAND**

  
Jefferson M. Ghrist, President

  
Larry C. Porter, Vice President

  
Wilbur Levengood Jr, Commissioner



STATE OF MARYLAND CAROLINE COUNTY  
FILED FOR RECORD

At 10:30 o'clock am on 5/28 2014  
and duly recorded in Liber FDM 5  
Folio 285 one of the Resolutions  
record books for the aforesaid and  
J. Dale Menger Clerk  
Recording Fee \_\_\_\_\_

# GENERAL FUND BUDGET

Fiscal Year 2015

**COMMISSIONERS OF CAROLINE COUNTY  
GENERAL FUND BUDGET  
FISCAL YEAR 2015**

<u>REVENUE SOURCES</u>	<u>ESTIMATE</u> <u>FY 2015</u>
<u>PROPERTY TAX</u>	
REAL PROPERTY TAXES	23,204,740
UTILITIES	1,123,370
PENALTIES AND INTEREST	300,000
COUNTY SENIOR TAX CREDIT	-155,000
PRIOR YEARS, TAX REVENUES	30,000
TOWN ADMIN FEE	36,000
TOWN DIFFERENTIAL REIMBURSEMENT	-37,000
TOTAL	<u>24,502,110</u>
<u>INCOME TAX</u>	
INCOME TAX	11,500,000
TOTAL	<u>11,500,000</u>
<u>OTHER LOCAL TAXES</u>	
MOBILE HOME TAX	75,000
RECORDATION TAX	1,100,000
FRANCHISE TAX	164,000
TOTAL	<u>1,339,000</u>
<u>STATE SHARED TAXES</u>	
HIGHWAY USERS REVENUE	384,596
TOTAL	<u>384,596</u>
<u>LICENSES AND PERMITS</u>	
LIQUOR LICENSE	52,000
TRADERS LICENSE	21,000
BUILDING PERMIT	75,000
STORMWATER MGM INSPECTION	3,000
FOREST CONSERVATION PLANS	1,500
MARRIAGE LICENSES & CEREMONY	5,500
TOTAL	<u>158,000</u>
<u>FEDERAL GRANTS</u>	
FED INCENTIVES PRISONERS	1,000
EMERGENCY MANAGEMENT	68,000
CSEA GRANT	19,000
FFY2010319(H)INCREMENTAL GRANT	70,000
ADULT DRUG COURT GRANT	58,161
TOTAL	<u>216,161</u>
<u>STATE GRANTS</u>	
DISPARITY GRANT	2,132,000
TEACHER RETIREMENT SUPPLEMENT	685,108
POLICE PROTECTION AID	162,251

**COMMISSIONERS OF CAROLINE COUNTY  
GENERAL FUND BUDGET  
FISCAL YEAR 2015**

<u>REVENUE SOURCES</u>	<u>ESTIMATE</u>
	<u>FY 2015</u>
FAMILY SERVICES GRANT	146,681
JUROR REIMBURSEMENT	16,500
JUVENILE DRUG CRT GRANT	146,508
MIEMSS	2,200
FIRE AND AMBULANCE GRANT	242,000
CRITICAL AREA GRANT	4,000
ADULT OFFENDER COM SERV PROGRAM	30,720
TOTAL	<u>3,567,968</u>

<u>OTHER GRANTS</u>	
SCHOOL RESOURCE OFFICERS	141,755
TOTAL	<u>141,755</u>

<u>CHARGES FOR SERVICES</u>	
ANIMAL FEES & FINES	500
COURT COSTS, FEES & FINES	3,000
COURT TRANSCRIPTS & TAPES	4,000
TELEPHONE 911 FEES	205,000
SHERIFFS FEES	30,000
REIMB OVERTIME	110,550
PRISONER FEES	80,000
RECYCLING FEES	3,000
AGENCY REIMBURSEMENTS	15,000
MOSQUITO CONTROL FEES	50,000
JOHNSONGRASS FEES	20,000
REPAIR SERVICES	85,000
CPR FEES	3,000
MARINA FEES	36,500
ADMINISTRATIVE FEES	10,000
RECREATION FEES	38,761
VEHICLE TAG FEES	3,500
CONVENIENCE FEES	80,000
TOTAL	<u>777,811</u>

<u>MISCELLANEOUS REVENUES</u>	
INTEREST	4,000
RENTS	29,000
RENT ARMORY	14,000
MUNICIPAL INFRASTRUCTURE	19,321
INTEREST MUNICIPAL SHARE	3,500
TOTAL	<u>69,821</u>

<u>TRANSFERS</u>	
TRANSFER SCHOOL EXCISE	60,000
TRANSFER BLS	713,000

**COMMISSIONERS OF CAROLINE COUNTY  
GENERAL FUND BUDGET  
FISCAL YEAR 2015**

**REVENUE SOURCES**

**ESTIMATE  
FY 2015**

**TRANSFER FR RECREATION PROGRAM**

**1,700**

**TOTAL**

**774,700**

**TOTAL REVENUES**

**43,431,922**

**COMMISSIONERS OF CAROLINE COUNTY  
GENERAL FUND BUDGET  
FISCAL YEAR 2015**

<u>REVENUE SOURCES</u>	<u>ACTUAL</u> <u>FY 2013</u>	<u>ESTIMATE</u> <u>FY 2014</u>	<u>ESTIMATE</u> <u>FY 2015</u>
<b><u>PROPERTY TAX</u></b>			
REAL PROPERTY TAXES	22,710,740.30	23,092,955	23,204,740
UTILITIES	1,211,900.64	1,154,000	1,123,370
PENALTIES AND INTEREST	285,178.32	300,000	300,000
COUNTY SENIOR TAX CREDIT	-152,581.82	-145,000	-155,000
TAX SALE REVENUE	14,740.21	0	0
PRIOR YEARS, TAX REVENUES	18,592.86	30,000	30,000
REFUNDS, OVER & SHORTS	140.39	0	0
TOWN ADMIN FEE	36,384.15	36,000	36,000
TOWN DIFFERENTIAL REIMBURSEMENT	-18,122.60	-25,000	-37,000
<b>TOTAL</b>	<b>24,106,972.45</b>	<b>24,442,955</b>	<b>24,502,110</b>
<b><u>INCOME TAX</u></b>			
INCOME TAX	11,103,026.49	10,800,000	11,500,000
<b>TOTAL</b>	<b>11,103,026.49</b>	<b>10,800,000</b>	<b>11,500,000</b>
<b><u>OTHER LOCAL TAXES</u></b>			
MOBILE HOME TAX	74,527.50	75,000	75,000
RECORDATION TAX	1,301,909.12	1,100,000	1,100,000
FRANCHISE TAX	154,575.57	136,000	164,000
<b>TOTAL</b>	<b>1,531,012.19</b>	<b>1,311,000</b>	<b>1,339,000</b>
<b><u>STATE SHARED TAXES</u></b>			
HIGHWAY USERS REVENUE	353,933.01	384,600	384,596
<b>TOTAL</b>	<b>353,933.01</b>	<b>384,600</b>	<b>384,596</b>
<b><u>LICENSES AND PERMITS</u></b>			
LIQUOR LICENSE	62,404.06	65,000	52,000
TRADERS LICENSE	22,174.54	21,000	21,000
BUILDING PERMIT	59,502.38	115,000	75,000
STORMWATER MGM INSPECTION	2,674.06	3,000	3,000
FOREST CONSERVATION PLANS	500.00	1,500	1,500
MARRIAGE LICENSES & CEREMONY	6,580.00	5,000	5,500
<b>TOTAL</b>	<b>153,835.04</b>	<b>210,500</b>	<b>158,000</b>
<b><u>FEDERAL GRANTS</u></b>			
FED INCENTIVES PRISONERS	2,800.00	1,000	1,000
FEDERAL DISASTER AID	164,529.73	0	0
EMERGENCY MANAGEMENT	66,771.00	67,000	68,000
CSEA GRANT	0.00	0	19,000
TEMP FOOD ASSIST PROG GRANT	5,000.00	5,000	0
FFY2010319(H)INCREMENTAL GRANT	47,464.67	120,000	70,000

**COMMISSIONERS OF CAROLINE COUNTY  
GENERAL FUND BUDGET  
FISCAL YEAR 2015**

<u>REVENUE SOURCES</u>	<u>ACTUAL</u> <u>FY 2013</u>	<u>ESTIMATE</u> <u>FY 2014</u>	<u>ESTIMATE</u> <u>FY 2015</u>
ADULT DRUG COURT GRANT	100,813.70	101,997	58,161
<b>TOTAL</b>	<b>387,379.10</b>	<b>294,997</b>	<b>216,161</b>

**STATE GRANTS**

DISPARITY GRANT	2,131,782.00	2,131,782	2,132,000
TEACHER RETIREMENT SUPPLEMENT	685,108.00	685,108	685,108
POLICE PROTECTION AID	107,710.00	121,000	162,251
FAMILY SERVICES GRANT	132,524.48	147,500	146,681
JUROR REIMBURSEMENT	16,635.00	20,000	16,500
JUVENILE DRUG CRT GRANT	58,997.74	61,837	146,508
JUVENILE INTER GOV GRANT	14,997.36	15,043	0
MIEMSS	0.00	2,200	2,200
CRIME RPTS & COMMAND CNTRL	3,588.00	3,588	0
CHESAPEAKE BAY GRANT	101,418.99	0	0
STATE PARK FEES	125.00	0	0
FIRE AND AMBULANCE GRANT	208,524.00	206,536	242,000
PARK GRANTS	1,365.00	0	0
CRITICAL AREA GRANT	4,000.00	4,000	4,000
ADULT OFFENDER COM SERV PROGRAM	30,720.00	30,720	30,720
<b>TOTAL</b>	<b>3,497,495.57</b>	<b>3,429,314</b>	<b>3,567,968</b>

**OTHER GRANTS**

HUMAN SERV DRUG GRANT	0.00	4,100	0
SCHOOL RESOURCE OFFICERS	136,700.43	140,000	141,755
BIKE PATROL HSC	681.72	0	0
<b>TOTAL</b>	<b>137,382.15</b>	<b>144,100</b>	<b>141,755</b>

**CHARGES FOR SERVICES**

SOIL CONSERV CUSTODIAL SVC	16,519.89	0	0
OTHER GRANTS&CONTRIBUTIONS	0.00	1,400	0
ANIMAL FEES & FINES	575.00	500	500
COURT COSTS, FEES & FINES	5,579.98	3,000	3,000
COURT TRANSCRIPTS & TAPES	3,749.00	4,000	4,000
TELEPHONE 911 FEES	186,419.91	205,000	205,000
SHERIFFS FEES	32,329.32	30,000	30,000
REIMB OVERTIME	114,731.77	120,000	110,550
PRISONER FEES	86,620.41	75,000	80,000
RECYCLING FEES	6,501.70	2,000	3,000
AGENCY REIMBURSEMENTS	4,342.61	12,000	15,000
MOSQUITO CONTROL FEES	46,177.00	45,000	50,000
JOHNSONGRASS FEES	16,893.49	17,000	20,000
REPAIR SERVICES	113,084.56	80,000	85,000

**COMMISSIONERS OF CAROLINE COUNTY  
GENERAL FUND BUDGET  
FISCAL YEAR 2015**

<u>REVENUE SOURCES</u>	<u>ACTUAL</u> <u>FY 2013</u>	<u>ESTIMATE</u> <u>FY 2014</u>	<u>ESTIMATE</u> <u>FY 2015</u>
CPR FEES	3,541.62	3,000	3,000
MARINA FEES	33,553.32	36,500	36,500
ADMINISTRATIVE FEES	10,583.42	6,000	10,000
RECREATION FEES	18,693.07	14,000	38,761
VEHICLE TAG FEES	3,552.00	3,500	3,500
CONVENIENCE FEES	84,775.00	85,000	80,000
ELECTION FILING FEES	261.66	0	0
SIGNS	940.61	0	0
FEES FAMILY SERVICE REV	7,258.48	0	0
RETIREE HEALTH SUBSIDY	13,508.73	10,000	0
SOIL CONS EMPLOYEE	52,398.99	0	0
<b>TOTAL</b>	<b>862,591.54</b>	<b>752,900</b>	<b>777,811</b>
<u>MISCELLANEOUS REVENUES</u>			
INTEREST	6,870.11	5,000	4,000
RENTS	24,933.30	24,000	29,000
RENT ARMORY	10,615.75	14,000	14,000
MUNICIPAL INFRASTRUCTURE	17,617.00	18,185	19,321
INTEREST MUNICIPAL SHARE	5,696.00	4,710	3,500
<b>TOTAL</b>	<b>65,732.16</b>	<b>65,895</b>	<b>69,821</b>
<u>TRANSFERS</u>			
TRANSFER SCHOOL EXCISE	60,000.00	60,000	60,000
TRANSFER BLS	693,095.84	673,000	713,000
TRANSFER FR RECREATION PROGRAM	0.00	1,700	1,700
TRANSFER OPEB INTEGRA	119,194.00	67,800	0
TRANSFER OPEB HEALTH RETIREE	80,174.00	0	0
<b>TOTAL</b>	<b>952,463.84</b>	<b>802,500</b>	<b>774,700</b>
<b>TOTAL REVENUES</b>	<b>43,151,823.54</b>	<b>42,638,761</b>	<b>43,431,922</b>

**COMMISSIONERS OF CAROLINE COUNTY  
GENERAL FUND BUDGET  
FISCAL YEAR 2015**

<u>EXPENDITURE CATEGORY</u>	<u>FY 2015 BUDGET</u>
<u>GENERAL GOVERNMENT</u>	
COUNTY COMMISSIONERS	477,396
ETHICS COMMISSION	200
ELECTIONS	420,737
STATE ASSESSMENT & TAX COST	154,113
TAX OFFICE	326,305
OFFICE OF FINANCE	427,013
OFFICE OF LAW	160,925
OFFICE OF HUMAN RESOURCES	382,372
PLANNING & CODES	743,328
GENERAL SERVICES	140,125
TECHNOLOGY	355,136
<u>JUDICIAL</u>	
ADULT DRUG COURT GRANT	58,161
JUVENILE DRUG COURT GRANT	146,508
FAMILY SERVICE GRANT	168,957
CIRCUIT COURT	287,841
ORPHAN'S COURT	19,140
STATE'S ATTORNEY	751,274
<u>PUBLIC SAFETY</u>	
SHERIFF	2,708,189
COURTHOUSE SECURITY	229,924
SCHOOL RESOURCE OFFICER	189,557
ADULT COMMUNITY SERVICE PROGRAM	30,720
VOLUNTEER FIRE COMPANIES	1,340,963
CORRECTIONS	3,649,772
DEPARTMENT OF EMERGENCY SERVICES	
DES: ADMINISTRATION	245,824
DES: COMMUNICATIONS	1,225,559
DES: MEDICAL SERVICE	2,357,651
DES: PLAN & RISK MANAGEMENT	166,273
HUMANE SOCIETY / ANIMAL CONTROL	275,000
LIQUOR LICENSING	69,633
<u>PUBLIC WORKS</u>	
ADMINISTRATION	317,891
CENTRAL SHOP	634,997
SOLID WASTE	241,500
JOHNSON GRASS	79,054
MOSQUITO CONTROL	79,784
ROADS	1,595,914
COUNTY BUILDINGS	618,376

**COMMISSIONERS OF CAROLINE COUNTY  
GENERAL FUND BUDGET  
FISCAL YEAR 2015**

<u>EXPENDITURE CATEGORY</u>	<u>FY 2015 BUDGET</u>
<u>HEALTH</u>	
CAROLINE MENTAL HEALTH	45,000
HEALTH DEPARTMENT	377,903
CAROLINE CENTER	26,845
<u>SOCIAL SERVICES</u>	
UPPER SHORE AGING	57,953
DELMARVA COMM. SERVICES, INC	75,000
MID SHORE FAMILY VIOLENCE	5,000
<u>EDUCATION</u>	
CHESAPEAKE COLLEGE	1,371,343
BOARD OF EDUCATION	12,445,654
BD OF ED TEACHERS PENSION	991,832
CHESAPEAKE COLLEGE CAPITAL & DEBT	155,977
LIBRARY	1,090,000
RECREATION	696,503
PARKS	210,268
CAROLINE ARTS COUNCIL	5,000
EXTENSION SERVICE	134,413
<u>HOUSING</u>	
INTERFAITH HOUSING	6,000
<u>ECONOMIC DEVELOPMENT</u>	
MID SHORE REGIONAL COUNCIL	15,000
ECON DEVELOP CORP & TOURISM	227,850
<u>DEBT SERVICE</u>	
	3,575,804
<u>INTERGOVERNMENTAL</u>	
IN LIEU OF BANKSTOCK	3,100
TOWN PLANNING GRANTS	12,500
CONTINGENCY	158,393
<u>TRANSFERS OUT</u>	
RETIRE HEALTH CARE FUND	61,450
4 H & YOUTH FUND	22,592
POSTEMPLOYMENT BENEFIT FUND	69,430
SICK LEAVE UNFUNDED LIABILITY	65,000
TRANSFER TO DRUG TASK FORCE	50,000
TRANSFER TO CAPITAL	400,000
<b>TOTAL</b>	<b><u><u>43,431,922</u></u></b>

**COMMISSIONERS OF CAROLINE COUNTY  
GENERAL FUND BUDGET  
FISCAL YEAR 2015**

<u>EXPENDITURE CATEGORY</u>	FY2013 <u>ACTUAL</u>	FY 2014 <u>BUDGET</u>	FY 2015 <u>BUDGET</u>
<b><u>COUNTY COMMISSIONERS</u></b>			
SALARIES-PERMANENT	252,594.76	252,795	257,869
SALARIES-OVERTIME	130.32	100	100
SALARIES-TEMPORARY	7,021.49	11,800	11,800
HEALTH & DENTAL	42,357.08	42,352	36,674
LIFE & LTD	1,561.44	1,372	1,395
EMPLOYEE DEVELOPMENT	2,364.83	2,000	2,000
RETIREMENT	54,089.85	45,926	47,075
WORKER'S COMPENSATION	643.67	706	746
SOCIAL SECURITY	19,016.35	20,249	20,637
TELEPHONE	3,598.45	4,800	4,800
POSTAGE	429.42	550	550
COUNTY PROMOTION/WEB PAGE	3,201.00	6,250	6,250
ADVERTISING	13,955.16	20,000	19,000
PRINTING AND PUBLICATIONS	181.72	400	400
DUPLICATING	1,247.93	0	0
MILEAGE & CONFERENCE EXPENSE	4,671.66	2,300	2,300
ASSOCIATION DUES	17,038.36	16,000	42,000
OFFICE SUPPLIES	3,014.17	500	500
WW DUPLICATING/SUPPLIES	0.00	9,100	8,100
UPDATE CODE	10,000.00	10,000	10,000
OTHER EXPENSES	6,030.76	5,200	5,200
<b>TOTAL</b>	<b>443,148.42</b>	<b>452,400</b>	<b>477,396</b>
<b><u>JUVENILE INTER GOVERNMENT GRANT</u></b>			
SALARIES JUV INTER GOV GRANT	12,120.26	13,937	0
WORKER'S COMPENSATION	27.50	40	0
SOCIAL SECURITY	927.20	1,066	0
ADVERTISING	288.00	0	0
OTHER EXPENSES	1,634.40	0	0
<b>TOTAL</b>	<b>14,997.36</b>	<b>15,043</b>	<b>0</b>
<b><u>ETHICS COMMISSION</u></b>			
ETHICS COMMISSION	0.00	200	200
<b>TOTAL</b>	<b>0.00</b>	<b>200</b>	<b>200</b>
<b><u>ADULT DRUG COURT GRANT</u></b>			
SALARIES ADULT DRUG CRT GRANT	35,392.82	34,863	9,153
ADULT DRUG COURT SALARIES & FRINGES	31,077.85	38,000	7,459
HEALTH & DENTAL	6,140.64	6,141	1,595
LIFE & LTD	252.80	233	60
WORKER'S COMPENSATION	88.95	93	25
SOCIAL SECURITY	2,643.32	2,667	694
ADVERTISING	0.00	100	100
CONSULTANTS/CONTRACTS	11,782.90	6,400	12,676
TRAVEL	309.59	5,000	6,399
SUPPLIES	1,635.53	500	7,000
OTHER EXPENSES	11,660.17	2,000	13,000
INDIRECT COST	0.00	6,000	0
<b>TOTAL</b>	<b>100,984.57</b>	<b>101,997</b>	<b>58,161</b>

**COMMISSIONERS OF CAROLINE COUNTY  
GENERAL FUND BUDGET  
FISCAL YEAR 2015**

<u>EXPENDITURE CATEGORY</u>	FY2013 <u>ACTUAL</u>	FY 2014 <u>BUDGET</u>	FY 2015 <u>BUDGET</u>
<b><u>JUVENILE DRUG COURT GRANT</u></b>			
DRUG COURT COORDINATOR	41,811.97	41,450	80,468
HEALTH & DENTAL	2,688.68	2,684	7,290
LIFE & LTD	296.76	252	435
LONG TERM CARE	0.00	0	0
RETIREMENT	6,564.00	6,632	6,939
WORKER'S COMPENSATION	104.99	110	220
SOCIAL SECURITY	3,117.84	3,170	6,156
DRUG TESTING	2,129.10	4,779	15,000
OTHER EXPENSES	0.00	0	0
HUMAN SERVICES GRANT	0.00	4,100	0
STATE OTHER EXPENSES	2,284.40	2,760	30,000
<b>TOTAL</b>	<b>58,997.74</b>	<b>65,937</b>	<b>146,508</b>
<b><u>FAMILY SERVICES GRANT CIRCUIT COURT</u></b>			
SALARY FAMILY SERV GRANT	63,612.97	65,296	67,331
HEALTH & DENTAL	3,181.44	3,284	3,143
LIFE & LTD	375.36	321	330
LONG TERM CARE	0.00	0	0
RETIREMENT	12,615.30	13,059	13,466
WORKER'S COMPENSATION	159.42	174	186
SOCIAL SECURITY	4,866.44	4,995	5,151
TELEPHONE	332.52	500	500
DUES/SUBSCRIPTION/PUBLICATIONS	1,021.24	1,600	1,200
EQUIPMENT	123.59	1,200	1,000
CENTRAL DUPLICATING	0.00	600	600
TRAINING/JUDICIAL	75.00	1,000	750
TRAVEL	855.87	2,500	2,200
CHILD EDUCATIONAL PROGRAM	2,651.02	3,600	3,500
ALTERNATIVE DISP RESOLUTION	0.00	800	800
CHILDREN CHILDCARE WAIT ROOM	0.00	200	100
CHILDREN'S ATTORNEY	18,557.26	17,000	16,000
CUSTODY INVESTIGATE/HOME STUDY	0.00	600	1,200
MENTAL HEALTH-EVALUATIONS	2,000.00	2,400	2,400
MENTAL HEALTH-TREATMENT	0.00	1,000	800
PARENTING EDUCATION	2,849.50	5,500	4,500
SELF-HELP/FAMILY LAW CLINI	10,863.59	13,000	13,000
VISITATION SERVICES	24,383.43	26,000	27,000
OFFICE SUPPLIES	1,195.46	1,000	800
OTHER EXPENSES	4,515.00	4,000	3,000
FEES COLLECTED EXPENSE	6,958.48	0	0
<b>TOTAL</b>	<b>161,192.89</b>	<b>169,629</b>	<b>168,957</b>
<b><u>CIRCUIT COURT</u></b>			
SALARIES-PERMANENT	132,574.03	120,606	126,335
SALARIES-OVERTIME	3,877.88	4,000	4,000
SALARIES TEMPORARY	20,784.00	40,000	40,000
HEALTH & DENTAL	30,481.20	22,888	23,830
LIFE & LTD	1,023.24	746	761
RETIREMENT	20,778.00	19,297	20,214
WORKER'S COMPENSATION	1,087.55	1,402	1,202
SOCIAL SECURITY	11,444.39	12,592	13,031
TELEPHONE	1,580.42	1,500	1,500
POSTAGE	2,931.14	3,000	3,000
DUPLICATING	2,053.35	2,200	2,000
MILEAGE & CONFERENCE EXPENSE	1,157.54	1,000	1,200

**COMMISSIONERS OF CAROLINE COUNTY  
GENERAL FUND BUDGET  
FISCAL YEAR 2015**

<u>EXPENDITURE CATEGORY</u>	FY2013 <u>ACTUAL</u>	FY 2014 <u>BUDGET</u>	FY 2015 <u>BUDGET</u>
MAINTENANCE CONTRACT	8,892.00	8,908	8,908
OFFICE SUPPLIES	1,741.45	3,500	3,500
JURORS	25,793.78	32,000	32,000
OTHER EXPENSES	520.90	500	500
CAPITAL OUTLAY	0.00	5,860	5,860
<b>TOTAL</b>	<b>266,720.87</b>	<b>279,999</b>	<b>287,841</b>

<u>ORPHAN'S COURT</u>			
SALARIES-PERMANENT	15,000.12	15,000	15,000
RETIREMENT	2,412.00	2,400	2,400
WORKER'S COMPENSATION	40.08	40	40
SOCIAL SECURITY	1,147.47	1,150	1,150
EXPENSE ALLOWANCE	165.00	550	550
<b>TOTAL</b>	<b>18,764.67</b>	<b>19,140</b>	<b>19,140</b>

<u>STATE'S ATTORNEY</u>			
SALARIES-PERMANENT	488,199.00	488,829	508,811
SALARIES-OVERTIME	2,029.50	2,000	2,000
SALARIES-TEMPORARY	0.00	0	0
HEALTH & DENTAL	89,269.10	88,081	94,842
LIFE & LTD	2,446.71	2,606	2,657
EMPLOYEE DEVELOPMENT	0.00	0	0
LONG TERM CARE	0.00	0	0
RETIREMENT	91,101.00	76,156	80,897
WORKER'S COMPENSATION	1,234.92	1,309	1,390
SOCIAL SECURITY	35,716.00	37,548	39,077
SALARY SETTLEMENT	0.00	0	0
TELEPHONE	1,996.20	2,200	2,200
POSTAGE	1,999.67	2,000	2,000
DUPLICATING	3,726.15	3,000	3,000
MILEAGE & CONFERENCE EXPENSE	1,932.45	1,500	1,500
CONTRACTUAL SERVICES	0.00	0	0
OFFICE SUPPLIES	2,763.63	4,000	4,000
EXTRADITION COSTS	1,573.90	1,000	1,000
BOND AND INSURANCE	0.00	100	100
OTHER EXPENSES	8,697.98	7,800	7,800
SAO MEMORIAL FUND GRANT	120.00	0	0
<b>TOTAL</b>	<b>732,806.21</b>	<b>718,129</b>	<b>751,274</b>

<u>ELECTIONS</u>			
SALARIES-TEMPORARY	813.80	500	500
SALARIES BOARD MEMBERS	15,250.00	16,000	16,000
ELECTION EMP SAL & FRINGE	223,081.15	238,000	278,560
WORKER'S COMPENSATION (CO)	37.51	126	130
SOCIAL SECURITY (CO)	2,280.15	1,262	1,262
JUDGES SALARIES & TRAINING	26,100.00	30,900	30,900
TELEPHONE	386.39	750	640
POSTAGE	7,375.65	7,200	8,500
PRINTING AND PUBLICATIONS	8,095.15	20,000	12,000

**COMMISSIONERS OF CAROLINE COUNTY  
GENERAL FUND BUDGET  
FISCAL YEAR 2015**

<u>EXPENDITURE CATEGORY</u>	FY2013 <u>ACTUAL</u>	FY 2014 <u>BUDGET</u>	FY 2015 <u>BUDGET</u>
COPIER	4,502.38	4,500	4,500
MILEAGE & CONFERENCE EXPENSE	5,387.99	5,000	5,500
CONTRACTUAL SERVICES	3,588.15	3,200	3,200
LEGAL SERVICES	3,000.00	3,000	3,000
NETWORKING/CONNECTION	820.67	1,000	1,000
VOTING REQ SYSTEM	10,073.06	9,500	5,000
ELECTION SUPPLIES & EXPENSE	1,413.68	2,000	2,000
OFFICE SUPPLIES	581.36	1,000	1,000
OTHER EXPENSES	319.52	500	500
VOTING SYS SUPPORT & SVCS	29,635.03	45,900	46,545
<b>TOTAL</b>	<b>342,741.64</b>	<b>390,338</b>	<b>420,737</b>
<b><u>ST DEPT OF ASSESSMENTS &amp; TAX</u></b>			
STATE ASSESSMENT & TAX COST	242,451.00	147,148	154,113
<b>TOTAL</b>	<b>242,451.00</b>	<b>147,148</b>	<b>154,113</b>
<b><u>TAX OFFICE</u></b>			
SALARIES-PERMANENT	171,781.17	171,681	197,670
HEALTH & DENTAL	27,074.26	27,224	35,293
LIFE & LTD	1,051.02	894	916
RETIREMENT	28,193.45	27,469	31,627
WORKER'S COMPENSATION	425.30	458	540
SOCIAL SECURITY	12,517.12	13,134	15,122
TELEPHONE	898.07	1,200	1,000
POSTAGE	9,631.93	10,000	10,200
MILEAGE & CONFERENCE EXPENSE	228.52	200	200
ASSOCIATION DUES	235.00	240	240
TAX BILLS	4,702.57	5,000	5,000
DATA PROCESSING	19,301.91	20,041	24,397
OFFICE SUPPLIES	2,527.09	2,700	2,700
BOND AND INSURANCE	360.00	400	400
OTHER EXPENSES	0.00	1,000	1,000
<b>TOTAL</b>	<b>278,927.41</b>	<b>281,641</b>	<b>326,305</b>
<b><u>OFFICE OF FINANCE</u></b>			
SALARIES-PERMANENT	131,449.96	131,691	196,110
SALARIES-TEMPORARY	6,843.92	18,200	0
HEALTH & DENTAL	33,557.92	33,548	49,108
LIFE & LTD	947.12	828	1,094
EMPLOYEE DEVELOPMENT	0.00	1,000	1,000
RETIREMENT	23,172.00	23,838	31,378
WORKER'S COMPENSATION	349.59	400	533
SOCIAL SECURITY	9,771.70	11,467	15,002
TELEPHONE	582.46	650	550
POSTAGE	2,405.47	2,300	2,300
PAYROLL SERVICES	0.00	0	49,000
DUPLICATING	1,247.98	0	0
MILEAGE & CONFERENCE EXPENSE	257.42	500	500
AUDIT AND FINANCIAL RECORD	60,209.00	62,050	63,850
DATA PROCESSING	13,430.23	15,000	15,345
OFFICE SUPPLIES	2,696.31	500	500
OTHER EXPENSES	385.79	743	743
<b>TOTAL</b>	<b>287,306.87</b>	<b>302,715</b>	<b>427,013</b>

**COMMISSIONERS OF CAROLINE COUNTY  
GENERAL FUND BUDGET  
FISCAL YEAR 2015**

<u>EXPENDITURE CATEGORY</u>	FY2013 <u>ACTUAL</u>	FY 2014 <u>BUDGET</u>	FY 2015 <u>BUDGET</u>
<b><u>OFFICE OF LAW</u></b>			
SALARIES-PERMANENT	116,078.20	84,600	86,245
SALARIES-TEMPORARY	0.00	0	13,500
ADMINISTRATIVE ASSIST COST	5,165.00	5,165	5,165
HEALTH & DENTAL	4,093.76	6,141	6,379
LIFE & LTD	1,217.10	393	403
RETIREMENT	29,034.37	14,400	14,680
WORKER'S COMPENSATION	343.55	226	273
SOCIAL SECURITY	6,425.67	6,472	7,630
TELEPHONE	961.84	1,250	1,200
POSTAGE	0.00	200	150
PRINTING AND PUBLICATIONS	2,126.83	2,000	2,200
MILEAGE & CONFERENCE EXPENSE	652.00	3,650	3,000
ASSOCIATION DUES	180.00	700	800
LEGAL SERVICES	21,678.03	15,000	15,000
OFFICE SUPPLIES	398.65	400	600
OTHER EXPENSES	3,629.44	3,200	3,700
<b>TOTAL</b>	<b>191,984.44</b>	<b>143,797</b>	<b>160,925</b>
<b><u>OFFICE OF HUMAN RESOURCES</u></b>			
SALARIES-PERMANENT	184,369.56	187,325	143,221
HEALTH & DENTAL	29,096.64	29,082	23,915
LIFE & LTD	1,047.96	889	685
EMPLOYEE DEVELOPMENT	3,455.22	2,000	5,500
RETIREMENT	26,832.00	27,205	22,915
WORKER'S COMPENSATION	461.11	500	400
UNEMPLOYMENT	25,511.49	20,000	22,000
ACTUARIAL SERVICES	40,266.41	38,000	35,000
SOCIAL SECURITY	13,533.32	14,330	10,956
CRIMINAL BACKGROUND CHECKS	1,029.25	1,000	1,000
EMPLOYEE MEETING	1,724.23	350	350
EMPLOYEE TRAINING	1,762.25	2,500	3,000
DRUG/ALCOHOL TESTING	5,562.30	4,500	5,000
POST EMP BENEFITS NOT HEALTH	27,692.60	27,700	27,700
POST EMPLOYEE HEALTH CARE	82,542.48	66,293	69,430
TELEPHONE	968.18	1,650	1,250
POSTAGE	937.25	1,000	1,000
PAYROLL SERVICES	52,244.08	48,000	0
ADVERTISING	6,559.85	4,200	5,000
PRINTING AND PUBLICATIONS	330.80	250	250
DUPLICATING	1,621.61	0	0
ID BADGES	306.70	250	300
MILEAGE & CONFERENCE EXPENSE	202.19	1,000	1,500
OFFICE SUPPLIES	1,148.89	500	500
OTHER EXPENSES	2,742.82	500	1,000
EMPLOYEE ADVISORY BOARD	59.16	500	500
<b>TOTAL</b>	<b>512,008.35</b>	<b>479,524</b>	<b>382,372</b>
<b><u>PLANNING &amp; CODES ADMINISTRATION</u></b>			
SALARIES-PERMANENT	377,883.63	365,906	438,461
SALARY GRANTS	38,590.10	60,000	0
SALARIES-TEMPORARY	3.76	0	0
ADMINISTRATIVE ASSIST COST	-5,165.00	-5,165	-5,165
HEALTH & DENTAL	64,543.72	68,121	81,796
CLOTHING ALLOWANCE	0.00	500	500
LIFE & LTD	2,508.07	2,205	2,533

**COMMISSIONERS OF CAROLINE COUNTY  
GENERAL FUND BUDGET  
FISCAL YEAR 2015**

<u>EXPENDITURE CATEGORY</u>	FY2013 <u>ACTUAL</u>	FY 2014 <u>BUDGET</u>	FY 2015 <u>BUDGET</u>
EMPLOYEE DEVELOPMENT	0.00	1,500	1,500
RETIREMENT	66,275.32	69,703	75,223
WORKER'S COMPENSATION	2,670.17	2,877	2,989
SOCIAL SECURITY	30,973.78	33,041	35,051
TELEPHONE	2,866.87	4,350	4,000
POSTAGE	3,678.34	3,000	3,000
ADVERTISING	518.44	2,000	2,000
PRINTING AND PUBLICATIONS	910.42	1,000	1,000
DUPLICATING	16,605.18	14,760	13,500
MILEAGE & CONFERENCE EXPENSE	1,934.53	2,850	2,850
EXPENSE ALLOWANCE	6,000.00	6,000	0
ASSOCIATION DUES	2,091.00	2,000	2,000
CONTRACTUAL SERVICES	718.04	0	0
LEGAL SERVICES	17,836.50	18,000	18,000
AUTO INSURANCE	1,274.00	1,275	1,340
FOREST CONSERVATION	924.75	0	1,000
OPERATION OF AUTOS	785.03	1,125	1,125
FUELS	2,568.10	2,625	2,625
OFFICE SUPPLIES	3,530.63	4,000	4,000
SOFTWARE MAINTENANCE	7,432.67	11,000	11,000
OTHER EXPENSES	2,557.89	3,000	3,000
JONESTOWN OPERATING COST	2,411.64	4,000	0
FFY2010 319(H) INCREMENTAL	17,626.47	60,000	40,000
<b>TOTAL</b>	<b>670,554.05</b>	<b>739,673</b>	<b>743,328</b>

GENERAL SERVICES

TELEPHONE	48,348.21	44,321	46,000
POSTAGE	3,021.35	6,000	4,000
ESNEC ENGERY TRUST	1,425.00	1,500	1,525
PROPERTY AND CASUALTY INSURANCE	29,691.00	35,000	43,000
LIABILITY INSURANCE	-4,993.50	2,000	2,000
ENVIRONMENTAL INSURANCE	1,732.00	17,333	17,000
BOND AND INSURANCE	1,332.00	1,500	1,600
PAY MERIT INCREASE	450.00	25,000	25,000
<b>TOTAL</b>	<b>81,006.06</b>	<b>132,654</b>	<b>140,125</b>

TECHNOLOGY

SALARIES-PERMANENT	151,227.91	149,454	155,335
SALARIES-OVERTIME	5,641.66	6,000	6,000
HEALTH & DENTAL	21,350.72	21,346	15,616
LIFE & LTD	975.00	829	849
EMPLOYEE DEVELOPMENT	5,581.75	5,800	9,500
RETIREMENT	23,592.00	23,913	24,854
WORKER'S COMPENSATION	3,071.83	3,208	3,190
SOCIAL SECURITY	11,588.14	11,892	12,342
MOBILE PHONES	2,066.51	2,600	2,500
POSTAGE	6.64	50	50
MILEAGE & CONFERENCE EXPENSE	2,467.97	1,000	2,000
AUTO INSURANCE	465.00	500	500
REPAIRS	98.35	550	550
FUELS	1,270.78	2,100	2,100
OFFICE SUPPLIES	372.55	750	750
WIDE AREA NETWORK	22,991.50	25,000	25,000
MAINTENANCE	67,737.54	56,500	49,500

**COMMISSIONERS OF CAROLINE COUNTY  
GENERAL FUND BUDGET  
FISCAL YEAR 2015**

<u>EXPENDITURE CATEGORY</u>	FY2013 <u>ACTUAL</u>	FY 2014 <u>BUDGET</u>	FY 2015 <u>BUDGET</u>
HARDWARE	28,145.00	28,000	10,000
TOOLS AND PARTS	1,030.90	2,000	2,000
SOFTWARE	4,288.44	5,000	1,000
LICENSING	3,394.00	6,000	30,000
OTHER EXPENSES	585.65	1,824	1,500
<b>TOTAL</b>	<b>357,949.84</b>	<b>354,316</b>	<b>355,136</b>

**SHERIFF**

SALARIES-PERMANENT	1,345,159.30	1,326,212	1,347,309
SALARIES-CONTRACTUAL	30,565.15	30,044	31,156
SALARIES-OVERTIME	39,712.59	40,000	40,000
REIMBURSABLE OVERTIME	72,627.51	42,648	110,550
SALARIES-TEMPORARY	24,693.93	24,886	25,797
HEALTH & DENTAL	317,225.56	314,998	288,677
UNIFORMS	14,047.01	13,500	15,000
LIFE & LTD	1,413.76	1,111	850
EMPLOYEE DEVELOPMENT	10,595.14	10,000	10,000
RETIREMENT	340,238.00	389,516	387,687
WORKER'S COMPENSATION	62,916.25	62,167	67,070
SOCIAL SECURITY	109,637.78	111,980	118,943
TELEPHONE	7,928.07	9,000	8,000
POSTAGE	1,144.16	1,300	1,300
UTILITIES	494.00	456	0
CENTRAL DUPLICATING	3,234.16	3,000	3,000
MILEAGE & CONFERENCE EXPENSE	250.00	0	0
LEGAL SERVICES	0.00	0	5,000
INSURANCE	31,287.12	33,500	33,500
TECHNICAL SUPPORT	26,577.00	27,900	30,500
MOBILE DATA COMMUNICATIONS	14,936.36	15,000	15,000
WEAPON MAINTENANCE	0.00	13,750	13,750
REPAIRS	29,636.80	31,000	31,000
FUELS	105,971.44	111,250	110,000
OFFICE SUPPLIES	3,914.27	6,200	5,100
NEW EMPLOYEE EXPENSE	393.25	1,500	2,000
NCIC LOGINS	0.00	4,300	4,000
OTHER EXPENSES	11,916.10	5,000	3,000
CRIME REPORTS & COMMAND	3,588.00	3,588	0
K 9 PRG HUMAN SVC COUNCIL	157.04	0	0
BIKE PATROL HSC	679.55	0	0
<b>TOTAL</b>	<b>2,610,939.30</b>	<b>2,633,806</b>	<b>2,708,189</b>

**COURTHOUSE SECURITY**

SALARIES-PERMANENT	113,871.82	113,940	111,085
SALARIES-OVERTIME	8,155.37	8,000	9,000
SALARIES-TEMPORARY	28,872.64	35,000	34,828
OVERTIME SECURITY OFFICERS	7,403.01	10,000	8,000
HEALTH & DENTAL	21,218.84	21,214	28,606
UNIFORMS	885.44	600	600
EMPLOYEE DEVELOPMENT	90.61	500	250
RETIREMENT	29,688.00	18,084	15,826
WORKER'S COMPENSATION	6,666.62	7,802	7,516
SOCIAL SECURITY	11,610.63	12,771	12,463
WEAPON MAINTENANCE	0.00	0	1,500
REPAIRS	0.00	0	0
OTHER EXPENSES	213.75	500	250
<b>TOTAL</b>	<b>228,676.73</b>	<b>228,411</b>	<b>229,924</b>

**COMMISSIONERS OF CAROLINE COUNTY  
GENERAL FUND BUDGET  
FISCAL YEAR 2015**

<u>EXPENDITURE CATEGORY</u>	FY2013 <u>ACTUAL</u>	FY 2014 <u>BUDGET</u>	FY 2015 <u>BUDGET</u>
<b><u>SCHOOL RESOURCE OFFICER</u></b>			
SALARIES-PERMANENT	103,103.14	103,063	106,877
HEALTH & DENTAL	27,417.28	27,407	23,915
UNIFORMS	529.25	1,000	1,600
EMPLOYEE DEVELOPMENT	348.94	450	250
RETIREMENT	29,292.00	32,733	32,544
WORKER'S COMPENSATION	4,531.24	4,816	4,945
SOCIAL SECURITY	7,224.20	7,884	8,176
LIABILITY INSURANCE	974.40	1,025	1,200
AUTO INSURANCE	1,090.00	1,140	1,100
WEAPON MAINTENANCE	0.00	0	1,500
REPAIRS	2,398.68	2,500	2,000
FUELS	5,197.30	5,456	5,200
OTHER EXPENSES	258.91	500	250
<b>TOTAL</b>	<b>182,365.34</b>	<b>187,974</b>	<b>189,557</b>
<b><u>ADULT COMMUNITY SERVICE PROGRAM</u></b>			
ADULT COMMUNITY SERVICE PROGRAM	30,720.00	30,720	30,720
<b>TOTAL</b>	<b>30,720.00</b>	<b>30,720</b>	<b>30,720</b>
<b><u>VOLUNTEER FIRE COMPANIES</u></b>			
LOSAP	103,000.00	0	0
FIRE COMPANIES	991,249.97	991,250	991,250
AMBULANCE GRANTS	107,713.00	107,713	107,713
STATE FIRE AID	208,524.00	206,536	242,000
<b>TOTAL</b>	<b>1,410,486.97</b>	<b>1,305,499</b>	<b>1,340,963</b>
<b><u>CORRECTIONS</u></b>			
SALARIES-PERMANENT	1,481,753.45	1,467,312	1,492,495
SALARIES-OVERTIME	46,101.89	30,000	50,000
SALARIES-TEMPORARY	13,618.44	15,530	15,530
HEALTH & DENTAL	277,721.70	289,396	273,148
UNIFORMS	8,516.93	8,000	8,000
LIFE & LTD	9,108.65	9,038	9,196
EMPLOYEE DEVELOPMENT	10,885.68	15,000	15,000
RETIREMENT	225,549.23	229,170	237,772
WORKER'S COMPENSATION	64,276.26	67,532	67,230
SOCIAL SECURITY	112,373.55	115,732	117,168
TELEPHONE	7,112.47	9,000	9,000
POSTAGE	182.53	150	200
UTILITIES	112,779.44	140,000	125,000
EXPENSE ALLOWANCE	3,000.00	0	0
INSURANCE	14,176.48	14,600	15,330
BUILDING MAINTENANCE	153,323.90	200,000	200,000
SECURITY EQUIPMENT	11,109.54	8,000	12,000
OPERATION OF AUTOS	5,126.33	3,500	3,500
COMMUNICATIONS MAINTENANCE	600.00	6,000	2,500
FOOD SERVICE	250,091.75	307,500	318,263
MEDICAL SERVICE	582,911.22	538,125	603,500
FUELS	12,401.16	15,000	15,000
OFFICE SUPPLIES	6,641.62	6,000	7,000
JANITORIAL SUPPLIES	25,070.37	35,000	30,000
INMATE SUPPLIES	9,942.67	20,000	20,440
OTHER EXPENSES	1,889.85	2,500	2,500
CAPITAL OUTLAY	61,145.75	0	0

**COMMISSIONERS OF CAROLINE COUNTY  
GENERAL FUND BUDGET  
FISCAL YEAR 2015**

<u>EXPENDITURE CATEGORY</u>	FY2013 <u>ACTUAL</u>	FY 2014 <u>BUDGET</u>	FY 2015 <u>BUDGET</u>
<b>TOTAL</b>	<b>3,507,410.86</b>	<b>3,552,085</b>	<b>3,649,772</b>
<b><u>EMERG SERV: ADMINISTRATION</u></b>			
SALARIES-PERMANENT	138,045.04	128,707	132,771
SALARIES-TEMPORARY	1,506.71	5,000	5,000
HEALTH & DENTAL	33,605.72	33,601	35,071
LIFE & LTD	900.24	781	742
EMPLOYEE DEVELOPMENT	160.00	750	750
RETIREMENT	27,574.82	27,766	28,589
WORKER'S COMPENSATION	4,141.52	3,811	3,762
SOCIAL SECURITY	9,858.27	10,229	10,539
TELEPHONE	591.43	1,000	1,000
POSTAGE	383.99	450	450
UTILITIES	4,914.73	5,000	5,000
CENTRAL DUPLICATING	303.93	900	900
BLDG/GROUNDS MAINTENANCE	1,535.94	1,750	1,750
OFFICE SUPPLIES	892.69	900	900
RENT	16,714.89	16,716	18,000
OTHER EXPENSES	498.23	600	600
<b>TOTAL</b>	<b>241,628.15</b>	<b>237,961</b>	<b>245,824</b>
<b><u>EMERG SERV: COMMUNICATIONS</u></b>			
SALARIES-PERMANENT	524,383.78	541,920	549,671
SALARIES CERTIFICATIONS	0.00	4,000	4,000
SALARIES-OVERTIME	60,562.88	44,030	44,030
SALARIES-TEMPORARY	47,571.08	46,580	46,580
HEALTH & DENTAL	138,621.64	143,734	112,940
UNIFORMS	2,435.98	3,000	3,000
LIFE & LTD	3,379.96	3,420	3,542
EMPLOYEE DEVELOPMENT	2,486.15	2,800	3,200
RETIREMENT	83,286.00	86,707	87,947
WORKER'S COMPENSATION	1,723.13	1,697	1,761
SOCIAL SECURITY	46,641.71	48,695	49,288
TELEPHONE	29,771.79	34,000	45,000
UTILITIES	6,368.40	5,500	6,000
CENTRAL DUPLICATING	303.96	800	800
MILEAGE & CONFERENCE EXPENSE	610.01	1,000	1,000
LIABILITY INSURANCE	2,872.00	3,200	3,200
AUTO INSURANCE	874.00	900	900
OPERATION OF AUTOS	889.06	1,000	900
BLDG/GROUNDS MAINTENANCE	1,115.24	1,000	1,300
MAINTENANCE CONTRACT	235,074.45	242,000	255,000
FUELS	3,474.39	3,500	3,000
OFFICE SUPPLIES	1,119.28	1,200	1,500
OTHER EXPENSES	752.08	800	1,000
<b>TOTAL</b>	<b>1,194,316.97</b>	<b>1,221,483</b>	<b>1,225,559</b>

**COMMISSIONERS OF CAROLINE COUNTY  
GENERAL FUND BUDGET  
FISCAL YEAR 2015**

<u>EXPENDITURE CATEGORY</u>	FY2013 <u>ACTUAL</u>	FY 2014 <u>BUDGET</u>	FY 2015 <u>BUDGET</u>
<b><u>EMERG SERV: MEDICAL SERVICE</u></b>			
SALARIES-PERMANENT	1,069,435.27	1,091,906	1,100,992
SALARIES CERTIFICATIONS	8,423.23	20,000	20,000
SALARIES-OVERTIME	217,921.23	124,346	142,948
SALARIES-TEMPORARY	311,988.74	289,190	289,190
SALARIES-SPECIAL EVENTS	1,844.27	2,000	2,000
HEALTH & DENTAL	243,844.78	236,216	192,025
UNIFORMS	6,836.22	11,000	11,000
LIFE & LTD	7,556.63	6,731	6,765
EMPLOYEE TRAINING	3,124.81	4,500	5,000
RETIREMENT	168,183.00	174,705	176,159
WORKER'S COMPENSATION	60,440.13	64,710	60,355
SOCIAL SECURITY	118,397.51	120,154	118,967
TELEPHONE	9,946.19	12,000	12,000
POSTAGE	41.84	100	100
UTILITIES	15,360.97	18,500	18,500
MILEAGE & CONFERENCE EXPENSE	167.90	1,000	1,500
CONTRACTUAL SERVICES	2,821.40	3,000	3,000
AUTO INSURANCE	6,548.00	6,900	6,900
COMMUNICATIONS	1,253.30	1,250	1,500
BLDG/GROUNDS MAINTENANCE	3,720.64	3,000	5,000
EQUIPMENT MAINTENANCE	15,467.60	16,500	16,500
REPAIRS	22,192.29	23,000	23,000
FUELS	47,011.26	45,000	55,000
OFFICE SUPPLIES	7,360.52	5,000	5,000
SALARY MEDICAL DIRECTOR	18,759.96	43,200	40,000
EXPENSES MEDICAL DIRECTOR	8,149.49	5,500	5,500
AED/CPR PROGRAM	4,535.92	6,000	3,500
NEW EMPLOYEE EXPENSE	710.00	1,000	1,000
OTHER EXPENSES	3,452.31	3,000	3,250
RENT	34,838.55	35,000	24,500
CAPITAL CA	0.00	0	6,500
<b>TOTAL</b>	<b>2,420,333.96</b>	<b>2,374,408</b>	<b>2,357,651</b>
<b><u>EMERG SERV: PLAN &amp; RISK MGM</u></b>			
SALARIES-PERMANENT	87,938.07	112,781	116,769
HEALTH & DENTAL	15,822.25	21,214	17,450
LIFE & LTD	464.51	591	606
EMPLOYEE DEVELOPMENT	0.00	0	500
RETIREMENT	13,300.00	18,045	18,683
WORKER'S COMPENSATION	196.09	301	322
SOCIAL SECURITY	6,401.46	8,628	8,933
TELEPHONE	1,566.68	2,000	1,100
CENTRAL DUPLICATING	303.98	735	1,135
MILEAGE & CONFERENCE EXPENSE	0.00	500	500
OFFICE SUPPLIES	161.56	145	150
OTHER EXPENSES	100.29	125	125
EMERGENCY OPERATIONS	1,048.43	0	0
<b>TOTAL</b>	<b>127,303.32</b>	<b>165,065</b>	<b>166,273</b>
<b><u>HUMANE SOCIETY</u></b>			
HUMANE SOC/ANIMAL CONTROL	275,000.00	300,000	275,000
<b>TOTAL</b>	<b>275,000.00</b>	<b>300,000</b>	<b>275,000</b>

**COMMISSIONERS OF CAROLINE COUNTY  
GENERAL FUND BUDGET  
FISCAL YEAR 2015**

<u>EXPENDITURE CATEGORY</u>	FY2013 <u>ACTUAL</u>	FY 2014 <u>BUDGET</u>	FY 2015 <u>BUDGET</u>
<b><u>LIQUOR LICENSING</u></b>			
SALARIES-PERMANENT	12,026.33	57,703	59,037
WORKER'S COMPENSATION	15.10	618	530
SOCIAL SECURITY	920.03	4,414	4,516
POSTAGE	75.97	300	300
ADVERTISING	123.76	175	175
PRINTING AND PUBLICATIONS	48.00	200	200
MILEAGE & CONFERENCE EXPENSE	0.00	1,000	1,000
AUTO INSURANCE	0.00	425	425
LEGAL SERVICES	9,807.00	1,500	1,500
OPERATION OF AUTOS	0.00	375	375
FUELS	0.00	875	875
OFFICE SUPPLIES	253.59	500	500
OTHER EXPENSES	100.00	200	200
<b>TOTAL</b>	<b>23,369.78</b>	<b>68,285</b>	<b>69,633</b>
<b><u>PUBLIC WORKS GENERAL ADMINISTRATION</u></b>			
SALARIES-PERMANENT	304,240.32	198,064	205,897
SALARIES-OVERTIME	2,532.60	2,000	2,000
HEALTH & DENTAL	61,052.02	29,769	30,936
UNIFORMS	1,028.74	800	500
LIFE & LTD	2,092.83	1,102	1,128
EMPLOYEE DEVELOPMENT	0.00	2,000	4,000
RETIREMENT	47,176.00	31,690	32,944
WORKER'S COMPENSATION	7,746.91	3,550	3,532
SOCIAL SECURITY	22,145.68	15,305	15,904
TELEPHONE	1,994.96	2,550	2,000
POSTAGE	402.31	600	600
DUPLICATING	3,220.78	3,500	3,500
MILEAGE & CONFERENCE EXPENSE	0.00	500	800
CONTRACTUAL SERVICES	330.00		
AUTO INSURANCE	1,770.00	2,200	3,000
OPERATION OF AUTOS	1,938.56	1,500	1,500
COMMUNICATIONS MAINTENANCE	405.00	400	400
FUELS	5,092.31	9,000	5,250
OFFICE SUPPLIES	1,929.48	2,000	2,000
OTHER EXPENSES	687.97	600	2,000
<b>TOTAL</b>	<b>465,786.47</b>	<b>307,130</b>	<b>317,891</b>
<b><u>PUBLIC WORKS CENTRAL SHOP</u></b>			
SALARIES-PERMANENT	256,399.17	238,545	243,019
SALARIES-OVERTIME	2,054.73	2,500	2,500
HEALTH & DENTAL	58,909.05	60,902	81,043
UNIFORMS	6,046.65	6,000	6,000
LIFE & LTD	1,824.16	1,484	1,497
RETIREMENT	40,800.00	38,167	38,883
WORKER'S COMPENSATION	8,543.44	9,931	9,723
SOCIAL SECURITY	18,517.84	18,440	18,782
TELEPHONE	502.97	550	550
CONTRACTUAL SERVICES	250.00	400	400
AUTO INSURANCE	2,976.00	3,100	3,600
FUEL SYSTEM MAINTENANCE	2,348.78	3,500	3,500
PARTS	66,961.22	50,000	55,000
MAINTENANCE CONTRACT	0.00	1,000	1,000
REPAIRS	27,417.66	30,000	30,000
PARTS - ROADS	102,320.58	110,000	105,000

**COMMISSIONERS OF CAROLINE COUNTY  
GENERAL FUND BUDGET  
FISCAL YEAR 2015**

<u>EXPENDITURE CATEGORY</u>	FY2013 <u>ACTUAL</u>	FY 2014 <u>BUDGET</u>	FY 2015 <u>BUDGET</u>
FUELS	4,284.31	6,500	6,500
LUBRICANTS	10,378.26	17,000	17,000
OFFICE SUPPLIES	1,274.56	1,000	1,000
TOOLS	4,228.63	5,500	5,000
JANITORIAL SUPPLIES	2,799.20	4,000	4,000
OTHER EXPENSES	601.75	1,000	1,000
<b>TOTAL</b>	<b>619,438.96</b>	<b>609,519</b>	<b>634,997</b>

PUBLIC WORKS SOLID WASTE DISPOSAL

SALARIES-PERMANENT	66,222.69	35,247	37,134
SALARIES-OVERTIME	1,286.58	4,000	4,000
HEALTH & DENTAL	23,200.68	16,800	17,535
UNIFORMS	663.94	600	200
LIFE & LTD	566.79	234	239
RETIREMENT	22,602.00	5,584	5,941
WORKER'S COMPENSATION	2,730.06	1,452	1,629
SOCIAL SECURITY	4,791.04	2,696	3,147
TELEPHONE	905.80	2,000	200
UTILITIES	2,874.53	3,500	4,000
CENTRAL DUPLICATING	300.80	400	400
CONTRACTUAL SERVICES	3,625.50	47,144	48,200
REGIONAL LANDFILL USE	69,455.84	80,000	80,000
AUTO INSURANCE	2,778.00	3,500	4,375
REPAIRS	5,556.35	10,000	10,000
FUELS	11,008.26	24,000	20,000
SUPPLIES AND MATERIALS	203.62	1,000	500
OTHER EXPENSES	249.05	500	500
RENT	3,170.78	3,500	3,500
<b>TOTAL</b>	<b>222,192.31</b>	<b>242,157</b>	<b>241,500</b>

PUBLIC WORKS JOHNSONGRASS

SALARIES-PERMANENT	40,695.09	40,612	42,526
SALARIES-OVERTIME	259.88	0	0
HEALTH & DENTAL	10,606.92	10,607	11,071
UNIFORMS	110.85	200	200
LIFE & LTD	292.44	250	255
EMPLOYEE DEVELOPMENT	30.00	400	400
RETIREMENT	6,408.00	6,498	6,804
WORKER'S COMPENSATION	1,593.84	1,673	1,679
SOCIAL SECURITY	2,881.21	3,107	3,244
TELEPHONE	388.54	450	450
AUTO INSURANCE	595.00	625	780
PARTS	284.27	400	295
CHEMICALS	2,752.85	6,000	6,000
REPAIRS	1,399.30	1,500	1,500
FUELS	2,532.48	3,500	3,400
OFFICE SUPPLIES	76.16	100	150
OTHER EXPENSES	91.00	300	300
<b>TOTAL</b>	<b>70,997.83</b>	<b>76,222</b>	<b>79,054</b>

**COMMISSIONERS OF CAROLINE COUNTY  
GENERAL FUND BUDGET  
FISCAL YEAR 2015**

<u>EXPENDITURE CATEGORY</u>	FY2013 <u>ACTUAL</u>	FY 2014 <u>BUDGET</u>	FY 2015 <u>BUDGET</u>
<b><u>PUBLIC WORKS MOSQUITO CONTROL</u></b>			
SALARIES-PERMANENT	31,578.15	37,174	39,070
SALARIES-OVERTIME	0.00	800	800
HEALTH & DENTAL	5,117.20	6,141	6,379
UNIFORMS	0.00	200	200
LIFE & LTD	211.80	240	245
RETIREMENT	3,920.00	5,948	6,251
WORKER'S COMPENSATION	1,166.10	1,532	1,579
SOCIAL SECURITY	2,308.71	2,844	3,050
TELEPHONE	358.43	375	430
POSTAGE	130.64	170	150
AUTO INSURANCE	1,146.00	1,750	2,180
CHEMICALS	4,773.26	8,000	8,800
REPAIRS	1,593.60	1,300	2,000
FUELS	4,766.90	9,000	6,000
OFFICE SUPPLIES	17.98	100	150
CALIBRATE STATE EXPENSE	400.00	2,000	2,000
OTHER EXPENSES	59.74	100	500
<b>TOTAL</b>	<b>57,548.51</b>	<b>77,674</b>	<b>79,784</b>
<b><u>PUBLIC WORKS ROADS</u></b>			
SALARIES-PERMANENT	678,860.13	767,965	752,134
SALARIES-OVERTIME	10,453.96	12,000	12,000
HEALTH & DENTAL	178,168.56	214,118	205,648
UNIFORMS	7,468.64	6,000	6,000
LIFE & LTD	5,039.29	5,516	5,085
EMPLOYEE DEVELOPMENT	1,671.75	5,131	8,500
RETIREMENT	104,513.54	122,874	120,341
WORKER'S COMPENSATION	26,962.71	32,135	30,260
SOCIAL SECURITY	49,236.47	59,667	58,456
TELEPHONE	1,304.19	1,500	2,950
MILEAGE & CONFERENCE EXPENSE	527.30	700	700
CONTRACTUAL SERVICES	12,589.38	50,000	25,000
AUTO INSURANCE	14,491.00	14,867	17,840
FUELS	131,684.94	190,000	160,000
PIPE	11,282.60	12,000	15,000
ROAD MATERIALS	36,734.76	10,000	25,000
GRAVEL	13,956.00	20,000	35,000
SIGN MATERIALS	27,385.21	30,000	30,000
OTHER CONSTRUCTION MATERIALS	938.50	45,000	45,000
EQUIPMENT RENTAL	0.00	1,000	3,000
OTHER EXPENSES	2,727.33	5,000	8,000
EMERGENCY OPERATIONS	31,060.04	25,000	30,000
<b>TOTAL</b>	<b>1,347,056.30</b>	<b>1,630,473</b>	<b>1,595,914</b>
<b><u>PUBLIC WORKS COUNTY BUILDING</u></b>			
SALARIES-PERMANENT	74,064.73	119,793	125,234
SALARIES-OVERTIME	154.37	1,000	1,000
HEALTH & DENTAL	16,747.56	33,548	30,294
UNIFORMS	285.44	600	800
LIFE & LTD	522.24	743	755
RETIREMENT	12,261.00	19,167	20,037
WORKER'S COMPENSATION	2,491.50	4,977	4,999
SOCIAL SECURITY	5,373.73	9,241	9,657
TELEPHONE	578.26	960	1,500
UTILITIES	191,585.08	185,000	187,000

**COMMISSIONERS OF CAROLINE COUNTY  
GENERAL FUND BUDGET  
FISCAL YEAR 2015**

<u>EXPENDITURE CATEGORY</u>	FY2013 <u>ACTUAL</u>	FY 2014 <u>BUDGET</u>	FY 2015 <u>BUDGET</u>
CONTRACTUAL SERVICES	120,387.69	140,000	135,000
AUTO INSURANCE	573.00	600	1,200
REPAIRS & MAINTENANCE	58,808.14	90,000	90,000
OPERATION OF AUTOS	54.50	0	0
COURTHOUSE GREEN	0.00	0	3,400
REPAIRS	378.28	500	500
FUELS	1,582.39	2,000	3,000
TOOLS	350.82	800	1,500
OTHER EXPENSES	1,158.79	2,500	2,500
<b>TOTAL</b>	<b>487,357.52</b>	<b>611,429</b>	<b>618,376</b>
<u>HEALTH</u>			
CAROLINE MENTAL HEALTH	45,000.00	45,000	45,000
HEALTH DEPARTMENT	377,903.00	377,903	377,903
MED.ADULT DAYCARE FOUNDATION	0.00	0	0
CAROLINE CENTER	26,845.00	26,845	26,845
<b>TOTAL</b>	<b>449,748.00</b>	<b>449,748</b>	<b>449,748</b>
<u>SOCIAL SERVICES</u>			
UPPER SHORE AGING	46,362.00	56,563	57,953
DELMARVA COMM. SERVICES, INC	75,000.00	75,000	75,000
GRANT TEMP FOOD ASSIST PROGRAM	5,000.00	5,000	0
MID SHORE FAMILY VIOLENCE	4,850.00	5,000	5,000
<b>TOTAL</b>	<b>131,212.00</b>	<b>141,563</b>	<b>137,953</b>
<u>EDUCATION</u>			
CHESAPEAKE COLLEGE	1,359,571.00	1,371,343	1,371,343
BOARD OF EDUCATION	12,412,370.00	12,409,993	12,445,654
BD OF ED TEACHERS PENSION	793,934.50	1,006,000	991,832
CHESAP 1994 BOND PRINCIPAL	15,200.00	14,250	0
CHESAP 1994 BOND INTEREST	1,425.00	2,309	0
CHEASP DORCHESTER BOND INTEREST	4,232.00	4,502	3,648
CHESAP DORCHESTER BOND PRINCIPAL	7,123.00	6,781	7,807
CHESAP LRC BOND PRINCIPAL	30,000.00	25,000	30,000
CHESAP LRC BOND INTEREST	14,437.50	15,750	11,288
CHESAPEAKE ALLIED HLTH PRINCIPAL	0.00	0	53,292
CHESAPEAKE COLLEGE REPAIRS	49,875.00	49,942	49,942
<b>TOTAL</b>	<b>14,688,168.00</b>	<b>14,905,870</b>	<b>14,964,806</b>
<u>RECREATION</u>			
SALARIES-PERMANENT	344,317.42	344,612	382,431
SALARIES-OVERTIME	3,616.72	2,000	3,500
SALARIES-TEMPORARY	35,632.55	33,340	58,136
HEALTH & DENTAL	96,298.08	96,283	93,971
LIFE & LTD	2,263.56	1,923	2,188
EMPLOYEE DEVELOPMENT	1,158.36	2,000	2,000
RETIREMENT	61,050.24	61,727	69,234
WORKER'S COMPENSATION	10,493.62	11,518	12,464
SOCIAL SECURITY	27,017.96	29,066	33,971
CRIMINAL BACKGROUD CHECKS	294.20	325	325
TELEPHONE	1,228.11	1,500	1,500
POSTAGE	1,561.53	2,000	2,000
PRINTING AND PUBLICATIONS	4,175.56	3,750	3,750
DUPLICATING	5,866.53	6,700	6,700
MILEAGE & CONFERENCE EXPENSE	3,206.24	2,783	2,783
ASSOCIATION DUES	1,895.50	1,400	1,400

**COMMISSIONERS OF CAROLINE COUNTY  
GENERAL FUND BUDGET  
FISCAL YEAR 2015**

<u>EXPENDITURE CATEGORY</u>	FY2013 <u>ACTUAL</u>	FY 2014 <u>BUDGET</u>	FY 2015 <u>BUDGET</u>
CONTRACTUAL SERVICES	4,638.75	4,500	4,500
OFFICE SUPPLIES	3,591.72	3,500	3,500
OTHER EXPENSES	11,739.12	12,150	12,150
<b>TOTAL</b>	<b>620,045.77</b>	<b>621,077</b>	<b>696,503</b>
 <u>PARKS</u>			
SALARIES-PERMANENT	47,639.17	51,987	53,958
SALARIES-OVERTIME	5,765.76	7,687	7,992
SALARIES-TEMPORARY	13,117.50	16,560	16,560
HEALTH & DENTAL	14,000.30	16,800	17,535
LIFE & LTD	61.75	333	288
EMPLOYEE DEVELOPMENT	0.00	150	150
RETIREMENT	7,513.00	8,235	8,633
WORKER'S COMPENSATION	2,559.08	3,120	3,110
SOCIAL SECURITY	5,088.97	5,792	6,008
TELEPHONE	202.21	0	0
UTILITIES	31,933.01	30,900	30,900
CONTRACTUAL SERVICES	31,348.38	36,500	36,500
AUTO INSURANCE	2,528.00	2,975	3,124
COURTHOUSE GREEN	3,210.47	3,400	0
REPAIRS	2,058.59	3,500	3,500
FUELS	5,385.66	7,010	7,010
OTHER EXPENSES	10,029.00	15,000	15,000
<b>TOTAL</b>	<b>182,440.85</b>	<b>209,949</b>	<b>210,268</b>
 <u>ARTS</u>			
CAROLINE ARTS COUNCIL	5,000.00	5,000	5,000
<b>TOTAL</b>	<b>5,000.00</b>	<b>5,000</b>	<b>5,000</b>
 <u>LIBRARY</u>			
LIBRARY	1,100,000.00	1,090,000	1,090,000
<b>TOTAL</b>	<b>1,100,000.00</b>	<b>1,090,000</b>	<b>1,090,000</b>
 <u>EXTENSION SERVICE</u>			
OPERATING APPROPRIATION	26,316.00	29,386	30,386
EXTENSION SERVICE	99,029.61	100,185	104,027
<b>TOTAL</b>	<b>125,345.61</b>	<b>129,571</b>	<b>134,413</b>
 <u>SOIL CONSERVATION</u>			
SALARIES-GRANT SOIL CONSERVATION	36,212.80	0	0
HEALTH & DENTAL	6,140.64	0	0
LIFE & LTD	278.58	0	0
LONG TERM CARE	0.00	0	0
RETIREMENT	5,790.00	0	0
WORKER'S COMPENSATION	89.94	0	0
SOCIAL SECURITY	2,631.77	0	0
CONTRACTUAL SERVICES	0.00	0	0
<b>TOTAL</b>	<b>51,143.73</b>	<b>0</b>	<b>0</b>

**COMMISSIONERS OF CAROLINE COUNTY  
GENERAL FUND BUDGET  
FISCAL YEAR 2015**

<u>EXPENDITURE CATEGORY</u>	FY2013 <u>ACTUAL</u>	FY 2014 <u>BUDGET</u>	FY 2015 <u>BUDGET</u>
<b><u>SOIL CONSERV CUSTODIAL SVC</u></b>			
SALARY CUSTODIAL	14,300.00	0	0
WORKER'S COMPENSATION	550.64	0	0
SOCIAL SECURITY	1,093.95	0	0
<b>TOTAL</b>	<b>15,944.59</b>	<b>0</b>	<b>0</b>
<b><u>SOIL CONSERVATION GRANT</u></b>			
SALARY GRANT SOIL CONSERVATION	44,434.02	0	0
HEALTH & DENTAL	6,140.64	0	0
LIFE & LTD	308.19	0	0
LONG TERM CARE	0.00	0	0
RETIREMENT	0.00	0	0
WORKER'S COMPENSATION	1,704.38	0	0
SOCIAL SECURITY	3,323.47	0	0
<b>TOTAL</b>	<b>55,910.70</b>	<b>0</b>	<b>0</b>
<b><u>CSCD GRANT MOU#MDA-1687A-E</u></b>			
SALARY GRANT SOIL CONSERVATION	32,801.60	0	0
HEALTH & DENTAL	6,140.64	0	0
LIFE & LTD	266.28	0	0
LONG TERM CARE	0.00	0	0
RETIREMENT	0.00	0	0
WORKER'S COMPENSATION	1,261.63	0	0
SOCIAL SECURITY	2,433.58	0	0
OTHER EXPENSES	0.00	0	0
<b>TOTAL</b>	<b>42,903.73</b>	<b>0</b>	<b>0</b>
<b><u>HOUSING SERVICES</u></b>			
INTERFAITH HOUSING	6,000.00	6,000	6,000
<b>TOTAL</b>	<b>6,000.00</b>	<b>6,000</b>	<b>6,000</b>
<b><u>ECONOMIC DEVELOPMENT</u></b>			
MID SHORE REGIONAL COUNCIL	15,000.00	15,000	15,000
ECONOMIC DEVELOPMENT CORP & TOURISM	227,850.00	227,850	227,850
<b>TOTAL</b>	<b>242,850.00</b>	<b>242,850</b>	<b>242,850</b>
<b><u>DEBT SERVICE</u></b>			
BOND ADMIN COSTS	2,300.00	2,300	2,300
2006 PUB IMP BOND PRINCIPAL	755,000.00	785,000	815,000
2006 PUBLIC IMP BOND INTEREST	340,725.00	309,925	277,925
2008 PUBLIC IMP BOND PRINCIPAL	220,000.00	225,000	235,000
2008 PUBLIC IMP BOND INTEREST	185,322.50	176,523	167,523
2009 REFUNDING BOND PRINCIPAL	675,000.00	430,000	445,000
2009 REFUNDING BOND INTEREST	202,318.76	188,819	178,069
2009 PUBLIC IMP BOND PRINCIPAL	160,000.00	190,000	220,000
2009 PUBLIC IMP BOND INTEREST	255,126.64	252,787	249,390
JONESTOWN BOND PRINCIPAL	0.00	8,287	8,287
JONESTOWN BOND INTEREST	0.00	2,850	2,850
2011 REFUNDING BOND PRINCIPAL	748,000.00	769,000	793,000
2011 REFUNDING BOND INTEREST	62,500.00	47,540	32,160
2014 PUBLIC IMP BOND PRINCIPAL	0.00	0	0
2014 PUBLIC IMP BOND INTEREST	0.00	0	149,300
<b>TOTAL</b>	<b>3,606,292.90</b>	<b>3,388,031</b>	<b>3,575,804</b>

**COMMISSIONERS OF CAROLINE COUNTY  
GENERAL FUND BUDGET  
FISCAL YEAR 2015**

<u>EXPENDITURE CATEGORY</u>	FY2013 <u>ACTUAL</u>	FY 2014 <u>BUDGET</u>	FY 2015 <u>BUDGET</u>
<b><u>INTERGOVERNMENTAL</u></b>			
IN LIEU OF BANKSTOCK	3,090.02	3,100	3,100
TOWN PLANNING GRANTS	12,500.00	12,500	12,500
<b>TOTAL</b>	<b>15,590.02</b>	<b>15,600</b>	<b>15,600</b>
<b><u>CONTINGENCY</u></b>			
CONTINGENCY	193,950.35	177,686	158,393
<b>TOTAL</b>	<b>193,950.35</b>	<b>177,686</b>	<b>158,393</b>
<b><u>TRANSFERS OUT</u></b>			
RETIRE HEALTH CARE FUND	119,194.50	67,800	61,450
4 H & YOUTH FUND	18,000.00	22,592	22,592
POSTEMPLOYMENT BENEFIT FUND	66,000.00	66,000	69,430
SICK LEAVE UNFUNDED LIABILITY	0.00	65,000	65,000
TRANSFER TO DRUG TASK FORCE	0.00	0	50,000
TRANSFER TO CAPITAL	0.00	314,843	400,000
TRANSFER SHS MED TRANSPORT	0.00	65,000	0
<b>TOTAL</b>	<b>203,194.50</b>	<b>601,235</b>	<b>668,472</b>
<b>TOTALS: GENERAL FUND</b>	<b>42,021,212.42</b>	<b>42,638,761</b>	<b>43,431,922</b>

CAPITAL BUDGET,  
CAPITAL RESERVE FUND  
AND  
CAPITAL IMPROVEMENT  
PROGRAM

Fiscal Year 2015

**COMMISSIONERS OF CAROLINE COUNTY  
CAPITAL IMPROVEMENT & CAPITAL RESERVE BUDGET  
FISCAL YEAR 2015**

**REVENUES ANTICIPATED**

		<u>FY 2015</u>
<b><u>TAX</u></b>		
TRANSFER TAX	<u>280,000</u>	280,000
<b><u>FEDERAL GRANTS</u></b>		
FEDERAL AID ROADS	1,920,000	
DES/EMS BUILDING GRANTS	<u>131,500</u>	2,051,500
<b><u>STATE GRANTS</u></b>		
MARYDEL COMMUNITY PARK	20,417	
SOUTH COUNTY PARK	11,040	
GANEYS WHARF	4,220	
STATE ROAD CONSTRUCTION AID	328,769	
WATERWAY IMPROVEMENTS	26,483	
WATERWAY DEBRI REMOVAL	18,000	
DES/EMS BUILDING SEPTIC GRANT	8,000	
EMERGENCY MEDICAL GRANT	35,000	
PROGRAM OPEN SPACE GRANTS	<u>290,120</u>	742,049
<b><u>MISCELLANEOUS REVENUES</u></b>		
PARKS & RECREATION REIM CAP	70,835	
FOUNDATION FUNDING	<u>49,108</u>	119,943
<b><u>TRANSFERS IN</u></b>		
TRANSFERS GEN FD ALLOCATION	400,000	
TRANSFER FR SHORE HEALTH	<u>50,000</u>	450,000
<b><u>OTHER FINANCING SOURCES</u></b>		
PRIOR YR CAPITAL ALLOCATION	249,666	
2015 BOND PROCEEDS	<u>7,466,600</u>	7,716,266
<b>TOTAL REVENUE</b>		<b><u><u>11,359,758</u></u></b>

**COMMISSIONERS OF CAROLINE COUNTY  
CAPITAL IMPROVEMENT & CAPITAL RESERVE BUDGET  
FISCAL YEAR 2015**

**EXPENDITURES & PROJECTS**

**GENERAL GOVERNMENT**

**FY 2015**

**TAX OFFICE**

<b>TAX SOFTWARE</b>	<b><u>276,000</u></b>	<b>276,000</b>
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**SHERIFF**

<b>CAPITAL SHERIFF CA</b>	<b><u>6,000</u></b>	<b>6,000</b>
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**DEPARTMENT OF EMERGENCY SERVICES**

<b>MEDICAL EQUIPMENT CA</b>	<b>35,000</b>	
<b>CHASE VEHICLE</b>	<b>50,000</b>	
<b>CAPITAL EQUIPMENT</b>	<b>35,000</b>	
<b>CAD/RMS SYSTEM</b>	<b><u>12,000</u></b>	
		<b>132,000</b>

**PUBLIC WORKS**

<b>STATE AID ROAD PROJECTS CA</b>	<b>124,036</b>	
<b>BRIDGE REPLACE FED AID CA</b>	<b>1,920,000</b>	
<b>ONE TIME TRANSPORTATION GR</b>	<b>204,733</b>	
<b>ROADS MAINTENANCE CA</b>	<b>150,000</b>	
<b>CAP PW EQUIPMENT CA</b>	<b>130,000</b>	
<b>CAPITAL RES BRIDGES &amp; ROAD</b>	<b>280,000</b>	
<b>BRIDGE CONSTRUCTION BOND</b>	<b><u>344,600</u></b>	
		<b>3,153,369</b>

**INFRASTRUCTURE**

<b>DES/EMS BUILDING GRANTS</b>	<b>139,500</b>	
<b>DES/EMS BUILDING</b>	<b>800,000</b>	
<b>COURTHOUSE WINDOW REPLACEMENT BOND</b>	<b><u>200,000</u></b>	
		<b>1,139,500</b>

**BOARD OF EDUCATION**

<b>PRESTON ELEMENTARY SCHOOL</b>	<b>5,967,000</b>	
<b>GENERATORS</b>	<b>35,000</b>	
<b>BATHROOM BLDG</b>	<b><u>120,000</u></b>	
		<b>6,122,000</b>

**RECREATION AND PARKS**

<b>PES ATHLETIC FIELD EXPANSION</b>	<b>62,600</b>	
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**COMMISSIONERS OF CAROLINE COUNTY  
CAPITAL IMPROVEMENT & CAPITAL RESERVE BUDGET  
FISCAL YEAR 2015**

**EXPENDITURES & PROJECTS**

**GENERAL GOVERNMENT**

**FY 2015**

DEBRIS REMOVAL UPPER CHOPTANK	18,000	
SO. COUNTY REG. PK	129,160	
JONESTOWN PARK PROP CA	53,815	
RIDGELY ATHLETIC FIELD	25,570	
GANEYS WHARF	4,220	
MARYDEL COMMUNITY PARK	57,267	
DREDGE DISPOSAL SITE ACQ	64,000	
CHOPTANK MARINA WW	26,483	
CAPITAL ALLOCATION REC & PARKS	<u>15,000</u>	
		456,115

**LIBRARY**

CAPITAL LIBRARY	<u>25,666</u>	
		25,666

**4-H**

CAPITAL 4 H PARK CA	<u>49,108</u>	
		49,108

TOTAL EXPENDITURES		<u><u>11,359,758</u></u>
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**COMMISSIONERS OF CAROLINE COUNTY**

**Capital Improvement Budget**

**Fiscal Year 2015**

Department	Total Amount	General Fund		Capital Reserve		Bond		Shore Health Transport Gr	Various Sources
		2015	Prior Years	FY 2015	Prior Years	Projected	2009 Bond		
<b>Office of Technology</b>									
Department Totals	0	0	0	0	0	0	0		0
<b>Circuit Court</b>									
Department Totals	0	0	0	0	0	0	0		0
<b>Sheriff</b>									
Practice Facility	6,000		6,000						0
Department Totals	6,000	0	6,000	0	0	0	0		0
<b>Corrections</b>									
<b>Department of Emergency Services</b>									
Cad Server	12,000		12,000						0
Chase Vehicle	50,000					0		50,000	0
Heart Monitors	70,000	35,000							35,000
Department Totals	132,000	35,000	12,000	0	0		0	50,000	35,000
<b>Humane Society</b>									
Department Totals	0	0	0	0	0	0	0		0
<b>Public Works</b>									
Retreatment	274,036		150,000						124,036
Equipment per attached list	130,000	89,000	41,000						
Bridge Construction	2,544,600				280,000	344,600			1,920,000
Courthouse Window Replacement	200,000					200,000			
Pot Hole Retreatment	204,733								204,733
Department Totals	3,353,369	89,000	191,000	0	280,000	544,600	0		2,248,769
<b>Infrastructure</b>									
DES/EMS Station	939,500					800,000			
Department Totals	939,500	0	0	0	0	800,000	0		0
<b>Board of Education</b>									
Preston Elementary School Renovation	5,967,000					5,967,000			
Power Backup Generators	35,000					35,000			
Storage Bathrooms	120,000					120,000			
Department Totals	6,122,000	0	0	0	0	6,122,000	0		0
<b>Recreation and Parks</b>									
Jonestown Community Park	63,815		10,000						53,815
Marydel Community Park	62,267		5,000						57,267
South County	129,160								129,160
Ridgely Athletic Complex	25,570								25,570
PES Athletic Field Expansion	62,600								62,600
Dredge Disposal Site Acquisition	64,000								64,000
Ganey's Wharf	4,220								4,220
WWI Fund County Maintenance	26,483								26,483
Waterway Debris Removal	18,000								18,000
Department Totals	456,115	0	15,000	0	0	0	0	0	441,115
<b>Library</b>									
Sweep Allocation	25,666		25,666						
Department Totals	25,666	0	25,666	0	0	0	0		0
<b>Finance Tax Commissioners</b>									
New Tax software	276,000	276,000							
Department Totals	276,000	276,000	0	0	0	0	0	0	552,000
<b>Arts Council</b>									
Department Totals	0	0	0	0	0	0	0		0
<b>4H</b>									
Department Totals	49,108	0	0	0	0	0	0		49,108
Department Totals	11,359,758	400,000	249,666	0	280,000	7,466,600	0	50,000	2,773,992
<b>Total Projects: Expenditures &amp; Revenue Sources</b>									
									2,913,492

**Caroline County  
Capital Improvement Program  
FY 2015**

<i>Department Name</i>	<b>Total</b>	<b>Prior Year</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>
Technology	330,000	62,000	0	135,000	65,000	8,000	60,000	0
Circuit Court	250,000	0	0	250,000	0	0	0	0
Planning & Codes Administration	1,525,908	1,267,908	0	229,000	0	29,000	0	0
Sheriffs Department	1,172,225	325,442	6,000	192,551	180,808	155,808	155,808	155,808
Corrections	294,000	65,000	0	169,000	32,000	28,000	0	0
Department of Emergency Services	7,980,000	86,000	132,000	1,529,000	204,000	5,746,000	209,000	74,000
Humane Society	141,500	35,000	0	71,000	5,500	30,000	0	0
Public Works	26,519,424	2,756,805	3,353,369	4,536,000	4,171,000	4,504,250	3,380,000	3,818,000
Infrastructure/Comm Development	22,339,500	100,000	939,500	1,300,000	20,000,000	0	0	0
Board of Education	21,256,000	0	6,122,000	0	750,000	0	7,836,000	6,548,000
Chesapeake College	71,820	0	0	0	0	0	0	71,820
Recreation and Parks	5,383,032	886,819	456,115	525,908	706,050	1,517,500	788,640	502,000
Library	882,760	80,466	25,666	348,481	324,109	104,038	0	0
Arts Council	18,000	0	0	18,000	0	0	0	0
Mayland Coop Exchange	0	0	0	0	0	0	0	0
4-H Park	184,216	49,108	49,108	34,000	12,000	20,000	10,000	10,000
Long Marsh	559,625	0	0	111,925	111,925	111,925	111,925	111,925
Admin/Finance/Tax	1,286,000	10,000	276,000	1,000,000	0	0	0	0
<b>Totals</b>	<b>90,194,010</b>	<b>5,724,548</b>	<b>11,359,758</b>	<b>10,449,865</b>	<b>26,562,392</b>	<b>12,254,521</b>	<b>12,551,373</b>	<b>11,291,553</b>
<b><i>Sources of Funding</i></b>								
General Fund	28,423,733	1,334,649	400,000	5,994,829	6,853,056	8,452,485	2,464,197	2,924,517
Capital Reserve	287,563	287,563	0	0	0	0	0	0
Program Open Space	3,212,878	446,721	290,120	173,250	501,162	973,625	553,000	275,000
Waterway Improvement	679,973	355,350	26,483	145,000	31,000	79,500	42,640	0
Grant/LOAN-One MD	100,000	0	0	0	0	0	100,000	0
Grant FAA, MAA	0	0	0	0	0	0	0	0
Bonds-Prior Years	100,000	100,000	0	0	0	0	0	0
Bonds -Future	36,050,600	0	7,466,600	2,450,000	11,750,000	0	7,836,000	6,548,000
Grants, MD Bond	0	0	0	0	0	0	0	0
Federal Bridge Aid	9,712,000	1,192,000	1,920,000	1,200,000	1,200,000	1,400,000	1,400,000	1,400,000
State Highway Aid	1,401,754	452,805	328,769	124,036	124,036	124,036	124,036	124,036
Grants-Federal	508,209	376,709	131,500	0	0	0	0	0
Grants-State	7,861,340	872,163	96,677	52,500	6,000,000	820,000	0	20,000
General Fund PY	249,666	0	249,666	0	0	0	0	0
Capital Reserve PY	413,958	133,958	280,000	0	0	0	0	0
Transfer Fr Broadband to CR								
Miscellaneous	1,192,336	172,630	169,943	310,250	103,138	404,875	31,500	0
<b>Totals</b>	<b>90,194,010</b>	<b>5,724,548</b>	<b>11,359,758</b>	<b>10,449,865</b>	<b>26,562,392</b>	<b>12,254,521</b>	<b>12,551,373</b>	<b>11,291,553</b>

# ENTERPRISE FUNDS

Fiscal Year 2015

**COMMISSIONERS OF CAROLINE COUNTY  
ENTERPRISE FUNDS  
For 12 months Year Ending June 30, 2015**

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

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

**(02) RECREATION PROGRAMS**

Prior Year Estimated Fund Balance 55,000

**INCOME**

Grant HSC Afterschool	02.533.3286	219,084	
Sanitary Grant	02.533.3300	3,400	
Amusement Park Tickets	02.540.3002	25,000	
Boat Ramp	02.540.3041	17,000	
Fretterd Center	02.540.3042	1,000	
Adult Programs	02.540.3044	12,000	
Ganey's Wharf Residence	02.540.3047	9,000	
Youth Programs	02.540.3048	75,000	
Special Events	02.540.3052	17,500	
Administration	02.540.3056	5,000	
Scholarship Fund	02.540.3098	2,000	
South Co Land Rent	02.540.4862	<u>4,400</u>	
			390,384

**EXPENSES**

**Recreation**

Amusement Park Tickets	02.340.6002	20,000	
Boat Ramp	02.340.6041	12,000	
Fretterd Center	02.340.6042	800	
Ganey's Wharf Residence	02.340.6047	1,000	
Special Events	02.340.6052	11,000	
Administration	02.340.6056	22,000	
Fees Credit Card	02.340.6235	5,000	
Transfer to General Fund	02.620.9300	<u>1,700</u>	
			73,500

**COMMISSIONERS OF CAROLINE COUNTY  
ENTERPRISE FUNDS  
For 12 months Year Ending June 30, 2015**

**ADULT PROGRAMS**

Salary Temp Adult Programs	02.810.5008	5,577	
Worker's Compensation	02.810.5021	221	
Social Security	02.810.5025	427	
Adult Program Expenses	02.810.6044	<u>4,700</u>	10,925

**YOUTH PROGRAMS**

Salary Temp Youth Programs	02.820.5008	22,223	
Worker's Compensation	02.820.5021	880	
Social Security	02.820.5025	1,700	
Youth Program Expenses	02.820.6048	<u>21,278</u>	46,081

**HSC PROGRAM (AFTER SCHOOL)**

Salary Temporary HSC Program	02.840.5008	147,180	
Employee Development	02.840.5015	3,500	
Worker's Compensation	02.840.5021	5,828	
Social Security	02.840.5025	11,259	
Background	02.840.5035	1,311	
Telephone	02.840.5200	1,080	
Postage	02.840.5202	500	
Advertising	02.840.5210	500	
Printing & Publications	02.840.5212	1,500	
Travel	02.840.5428	35,279	
Other Expenses	02.840.5830	9,675	
HSC Program Costs	02.840.6086	<u>1,472</u>	219,084

**21 ST CENTURY COHORT 11 FY14**

Salaries Temporary	02.862.5008	4,902	
Worker's Compensation	02.862.5021	303	
Social Security	02.862.5025	<u>375</u>	5,580

<b>Total Expenses</b>			<b><u>355,170</u></b>
Estimated Ending Balance			<b>90,214</b>

**COMMISSIONERS OF CAROLINE COUNTY  
ENTERPRISE FUNDS  
For 12 months Year Ending June 30, 2015  
Projected Income Statement**

**(04) PUBLIC WORKS**

Prior Year Estimated Fund Balance			100,000
<u>Income</u>			
Fuel	04.540.4816	<u>800,000</u>	
			800,000
<u>Expenses</u>			
Fuels	04.210.5609	<u>800,000</u>	
			<u>800,000</u>
Estimated Ending Fund Balance			100,000

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**(05) BROADBAND SUPPLY**

Prior Years Estimated Fund Balance			50,000
<u>Income</u>			
Universal Service	05.534.4690	82,600	
BOE Lease	05.540.4100	116,400	
Verizon Wireless Lease	05.540.4103	<u>25,398</u>	
			224,398
<u>Expenses</u>			
Hardware & Maintenance	05.098.5754	39,500	
Other Expenses	05.098.5830	10,500	
School Universal Service	05.099.5874	82,600	
			<u>132,600</u>
Estimated Ending Fund Balance			141,798

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**(06) BASIC LIFE SUPPORT**

Prior Years Estimated Fund Balance			500,000
<u>Income</u>			
Subscription Plan	06.540.3400	95,000	
Basic Life Support Fees	06.540.3500	<u>1,210,000</u>	
			1,305,000

**Expenses**

Salaries - BLS	06.310.5002	1,500	
Worker's Compensation	06.310.5021	59	
Social Security - Employer	06.310.5025	115	
BLS Training	06.310.5031	2,000	
Postage	06.310.5202	5,000	
Billing Service BLS	06.310.5600	80,000	
Office Supplies	06.310.5618	300	
Medical Supplies	06.310.5622	55,000	
BLS Subscription Management	06.310.5710	10,500	
Capital Outlay	06.310.6100	100,000	
Emerg Med Service Fire Companies	06.310.6838	330,000	
Medical Director Support	06.310.6841	1,500	
Marketing/Public Info	06.310.6842	1,500	
Bill Clerk Salary Transfer	06.310.6845	34,000	
EMT Salary Transfer	06.310.6850	60,000	
Transfers Out General Fund	06.620.9300	<u>619,000</u>	
			<u>1,300,474</u>
Estimated Ending Fund Balance			504,526

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**(07) Jonestown Water System**

**Income**

Jonestown Water Fees	07.540.4905	<u>13,250</u>	13,250
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**Expenses**

Telephone	07.270.5200	500	
Utilities	07.270.5228	6,000	
Contractual Services	07.270.5282	2,250	
Supplies and Materials	07.270.5617	2,250	
Other Expenses	07.270.5830	<u>2,250</u>	
			<u>13,250</u>
Estimated Ending Fund Balance			0

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# SPECIAL REVENUE FUNDS

Fiscal Year 2015

**COMMISSIONERS OF CAROLINE COUNTY  
SPECIAL REVENUE FUND BUDGET  
FISCAL YEAR 2015**

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

**(08) 4-H & YOUTH PARK**

**Revenue Anticipated**

Rents 4H Building	08.560.4858	10,500	
Rent Land 4H Park	08.560.4862	4,228	
Transfer In	08.610.9200	<u>22,592</u>	
			37,320

**Expenditures**

Salaries-Temporary	08.444.5008	10,400	
Worker's Compensation	08.444.5021	412	
Social Security	08.444.5025	796	
Telephone	08.444.5200	250	
Utilities	08.444.5228	16,518	
Contractual Services	08.444.5282	200	
Trash Removal	08.444.5287	2,000	
Repairs & Maintenance	08.444.5401	2,244	
Lawn Care	08.444.5411	4,000	
Other Expenses	08.444.5830	<u>500</u>	
			37,320

**(13) SPECIALGRANT PROGRAM**

**Revenue Anticipated**

Emergency Solutions Grant	13.530.4750	26,250	
Rental Allowance Grant	13.533.4606	30,000	
Trust Fund Tree Plant	13.533.4641	<u>101,032</u>	
			157,282

**Expenditures**

Trust Fund Tree Plant	13.225.5700	101,032	
Rental Allowance Program	13.320.5959	30,000	
Emergency Solutions Grant	13.380.5830	<u>26,250</u>	
			157,282

**COMMISSIONERS OF CAROLINE COUNTY  
SPECIAL REVENUE FUND BUDGET  
FISCAL YEAR 2015**

**(14) OJP GRANT LAW ENFORCEMENT**

**Revenue Anticipated**

Vests	14.530.4757	5,000	
School Bus Safety Grant	14.533.4631	7,000	
SOCM Grant	14.533.4743	8,280	
Sex Offender Registration	14.533.4795	17,000	
Sheriff Highway Safety Grant	14.533.4797	<u>14,000</u>	
			51,280

**Expenditures**

**SCHOOL BUS SAFETY GRANT**

Grant Overtime	14.103.5006	6,100	
Worker's Compensation	14.103.5021	425	
Social Security	14.103.5025	<u>475</u>	
			7,000

**SHERIFF HIGHWAY SAFETY GRANT**

Grant Overtime	14.111.5006	12,280	
Worker's Compensation	14.111.5021	779	
Social Security	14.111.5025	<u>941</u>	
			14,000

**VESTS**

Uniform Vests	14.113.5013	<u>5,000</u>	
			5,000

**SOCM & SEX REGISTER GRANT**

Grants - Salaries	14.117.5003	22,487	
Worker's Compensation	14.117.5021	1,051	
Social Security	14.117.5025	1,720	
Other Expenses	14.117.5830	<u>22</u>	
			<u>25,280</u>
			51,280

**(23) LOCAL AGRICULTURAL PRESERVATION**

**Revenue Anticipated**

Excise Tax Agri Land Preservation	23.515.4018	<u>10,000</u>	
			10,000

**Expenditures**

Miscellaneous Expenditures	23.080.5820	<u>10,000</u>	
			10,000

**COMMISSIONERS OF CAROLINE COUNTY  
SPECIAL REVENUE FUND BUDGET  
FISCAL YEAR 2015**

**(24) STATE LOCAL AGRICULTURAL PRESVATION**

**Revenue Anticipated**

Other State Shared Tax	24.516.4034	<u>30,000</u>	
			30,000

**Expenditures**

Miscellaneous Expenditures	24.080.5820	10,000	
Operating Transfers Out	24.620.9300	<u>20,000</u>	
			30,000

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**(25) SUMMERFEST FUND**

**Revenue Anticipated**

Corporate Sponsors	25.565.4874	19,500	
Grants	25.565.4876	8,600	
Booth Fees	25.565.4878	8,500	
General Revenue's	25.565.4879	<u>600</u>	
			37,200

**Expenditures**

Contractual Services	25.348.5282	29,000	
Other Expenses	25.348.5830	<u>8,200</u>	
			37,200

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**(26) COMMISSARY FUND**

**Revenue Anticipated**

Inmate Funds	26.560.4948	125,000	
Phone Commissions	26.560.4952	18,000	
Commission Sales	26.560.4956	15,000	
Home Detention	26.560.4959	<u>5,000</u>	
			163,000

**Expenditures**

Postage	26.135.5202	1,000	
Phone Commissary Sales Expense	26.135.5206	50,000	
Copier	26.135.5234	6,000	
Cable	26.135.5236	1,000	
Home Detention Fee	26.135.5405	5,000	
Commissary Sales	26.135.5420	68,000	
Commissary Supplies	26.135.5463	25,000	
Officers	26.135.5801	4,000	
Other Expenses	26.135.5830	<u>3,000</u>	
			163,000

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**COMMISSIONERS OF CAROLINE COUNTY  
SPECIAL REVENUE FUND BUDGET  
FISCAL YEAR 2015**

**(27) LAW LIBRARY**

**Revenue Anticipated**

Fines & Fees Law Library	27.540.4802	10,000	
Interest	27.560.4840	<u>50</u>	10,050

**Expenditures**

Law Books	27.065.5630	10,000	
Other Expenses	27.065.5830	<u>50</u>	10,050

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**(28) CRITICAL AREA FORESTRY**

**Revenue Anticipated**

Fees in Lieu Critical Area	28.518.4036	500	
Critical Area Violation Fine	28.518.4039	<u>1,500</u>	2,000

**Expenditures**

Critical Area Forestry Exp	28.235.5535	<u>2,000</u>	2,000
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**(29) FOREST CONSERVATION**

**Revenue Anticipated**

Fees in Lieu Forest Conservation	29.519.4038	1,500	
FCA Surety Fees	29.519.4040	<u>1,500</u>	3,000

**Expenditures**

Forest Conservation Projects	29.238.5538	1,500	
Refund Surety Fees	29.238.5540	<u>1,500</u>	3,000

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**(30) EMERGENCY MANAGEMENT SPECIAL GRANTS**

**Revenue Anticipated**

**Federal Grants**

Certification Training	30.530.4752	3,750	
Citizen Corp	30.530.4754	1,250	
Homeland Security Law Enforcement Grant	30.530.4758	21,433	
Homeland Security	30.530.4772	<u>124,108</u>	150,541

**State Grants**

Emergency Number System Grant	30.533.4714	<u>8,500</u>	
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Total Revenues Anticipated		<u>8,500</u>	159,041
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**COMMISSIONERS OF CAROLINE COUNTY  
SPECIAL REVENUE FUND BUDGET  
FISCAL YEAR 2015**

**(30) EMERGENCY MANAGEMENT SPECIAL GRANTS**

**Expenditures**

<b>Homeland Security</b>			
Salary Grant	30.154.5003	42,750	
Employee Development	30.154.5015	500	
Worker's Compensation	30.154.5021	117	
Social Security	30.154.5025	3,270	
Operational Expense	30.154.5058	750	
Mileage & Conference Expense	30.154.5245	1,000	
Contractual Services	30.154.5282	1,000	
Rent	30.154.5645	4,500	
Other Expenses	30.154.5830	<u>500</u>	
			54,387
<b>Citizen Emergency Response</b>			
Instructional Materials	30.156.5211	2,250	
Contractual Services	30.156.5282	<u>1,500</u>	
			3,750
<b>Citizen Corp Council</b>			
Printing and Publications	30.157.5212	<u>1,250</u>	
			1,250
<b>Homland Training Exercises</b>			
Salary Grant	30.161.5003	22,000	
Employee Development	30.161.5015	500	
Worker's Compensation	30.161.5021	75	
Social Security	30.161.5025	1,680	
Mileage & Conference Expense	30.161.5245	500	
Contractual Services	30.161.5282	3,000	
Other Expenses	30.161.5830	<u>500</u>	
			28,255
<b>State Homeland Security</b>			
Equipment	30.164.5219	36,466	
Contractual Services	30.164.5282	<u>5,000</u>	
			41,466
<b>H.S. Law Enforcement Grant</b>			
Equipment	30.166.5219	<u>21,433</u>	
			21,433
<b>Emergency Number System Grant</b>			
Other Expenses	30.255.5830	3,000	
Equipment/Software	30.255.8402	<u>5,500</u>	
			<u>8,500</u>
			159,041

**COMISSIONERS OF CAROLINE COUNTY  
SPECIAL REVENUE FUND BUDGET  
FISCAL YEAR 2015**

**(31) BUSINESS & TECHNOLOGY PARK**

<b><u>Revenue Anticipated</u></b>			
Reappropriated Prior Years Fund Balance	31.560.4980	<u>57,214</u>	57,214
<b><u>Expenditures</u></b>			
Utilities	31.386.5228	3,000	
Contractual Services	31.386.5282	3,000	
Marketing	31.386.5685	<u>51,214</u>	57,214

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**(34) STORMWATER FACILITIES**

<b><u>Revenue Anticipated</u></b>			
Fees in Lieu Stormwater Facilities	34.526.4038	1,000	
Surety Fees Stormwater Facilities	34.526.4040	<u>9,000</u>	10,000
<b><u>Expenditures</u></b>			
Stormwater Facility Projects	34.237.5538	1,000	
Refund Surety Fees	34.237.5540	<u>9,000</u>	10,000

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**(37) Intergovernmental**

<b><u>Revenue Anticipated</u></b>			
Excise Tax School Construction	37.515.4020	<u>60,000</u>	60,000
<b><u>Expenditures</u></b>			
Transfers Out	37.620.9300	<u>60,000</u>	60,000

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**(38) SHS Medical Transportation**

<b><u>Revenue Anticipated</u></b>			
SHS Med Transportation Grant	38.534.4695	<u>120,000</u>	120,000
<b><u>Expenditures</u></b>			
Equipment	38.315.5219	<u>120,000</u>	120,000

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**COMMISSIONERS OF CAROLINE COUNTY  
SPECIAL REVENUE FUND BUDGET  
FISCAL YEAR 2015**

**(48) DRUG TASK FORCE**

**Revenue Anticipated**

Donations & Contributions	48.540.4944	35,000	
Fines & Fees	48.540.4958	100	
Forfeited Monies	48.540.4965	15,000	
Interest	48.560.4840	300	
Reappropriated Prior Year	48.560.4980	45,035	
Transfer from General Fund	48.610.9200	<u>50,000</u>	145,435

**Expenditures**

Salaries-Permanent	48.110.5002	31,653	
Salaries Contractual	48.110.5008	41,734	
Health & Dental	48.110.5012	6,379	
Life & LTD	48.110.5014	479	
Retirement	48.110.5020	5,064	
Worker's Compensation	48.110.5021	2,012	
Social Security	48.110.5025	5,614	
Telephone	48.110.5200	9,500	
Utilities	48.110.5228	7,000	
Auto Insurance	48.110.5293	1,700	
Operation of Autos	48.110.5409	750	
Yard Maintenance	48.110.5411	700	
Insurance K-9 & Liability	48.110.5412	650	
K 9 Supplies & Vet Services	48.110.5413	3,000	
Office Supplies	48.110.5618	1,200	
Other Expenses	48.110.5830	18,000	
Capital Outlay	48.110.6100	<u>10,000</u>	145,435

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**DAYSRING TOWN HOMES**

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

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