

CAROLINE COUNTY GOVERNMENT

Official FY 2024
Budget Document



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

July 1, 2023 - June 30, 2024

OFFICIAL CAROLINE COUNTY GOVERNMENT FY 2024 BUDGET DOCUMENT

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FY24 Budget Message

Budget Overview

The FY24 budget is the first budget of this four-year term for the Board of County Commissioners. This year, the commissioners were able to fund many of the budgetary priorities and needs without increasing income or property tax rates including covering the County's portion of the "Education Blueprint" as adopted by the State of Maryland.

Continuing the Commissioners commitment to the county employees and to attempt to offset the extreme rate of inflation in a very tight labor market, the FY 24 budget will include the following adjustments to employee compensation:

- All non-law enforcement personnel will receive a raise of 3%
- Base salaries increasing by 3%
- Law enforcement employees are receiving the next step of their adopted pay plan.

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

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

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

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

Revenues

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

A final note is that property owners within the County's ten incorporated municipalities pay property taxes at rates established by those towns. Property owners within the five largest towns receive a discount on County taxes called a "differential." This discount is meant to offset the cost of duplicative services like law enforcement. This year's differential resulted in the County forgoing \$534,912 in property taxes.

Capital

The FY 24 capital investment plan (CIP) totals about \$21,383,111 of which 4.5 million comes from the county's general funds. Notable capital projects include funding for 100 miles of county road resurfacing and equipment replacement in Public Works. After the Great Recession, the County was forced to stop funding a CIP, instead using a "sweep" of budget savings to fund critical infrastructure investment. The transition back to a CIP has enabled the County to catch up on deferred maintenance although significant work remains in road and facility maintenances.

Conclusion

The Commissioners have continued to operate on a "core services" model where each taxpayer's dollar is carefully spent. While a thoughtful and prudent plan, like most budgets, the FY 24 budget does face some challenges. The unknown economic climate as we move forward beyond 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 contracted labor and commodities are at historic highs and could continue to rise, 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 and worker availability. Currently the labor market is the tightest it been in the last 50 years with significant pressure on wage growth requiring the county to increase compensation to remain competitive with other employers in our market.

In traditionally higher turnover departments like Corrections, Emergency Services, and Public Works, the County continues to struggle to fill vacant positions, a situation compounded by competition with surrounding counties. Lastly, the county like all of us is experiencing some of the highest inflation rates across all sectors we have experienced in the last 50 years. The combination of these and other pressures from unfunded mandates from the State level provide a level of uncertainty in years this budget and have been factored more aggressively into the FY 24 budget than in years past.

RESOLUTION #2023-04

**ESTABLISHMENT OF THE FISCAL YEAR 2024
CAROLINE COUNTY GOVERNMENT FEE SCHEDULE**

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

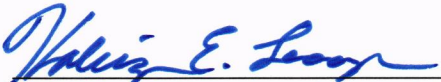
WHEREAS, these County fees are part of the schedule of estimates of revenues prepared by the Budget Director and are therefore adopted with the FY2023 Caroline County Government Operating and Capital Budgets.

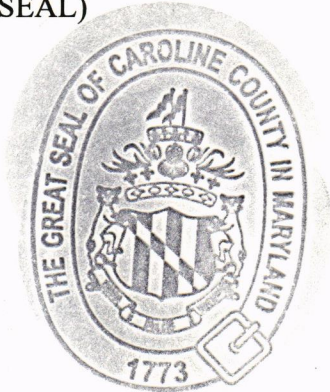
NOW THEREFORE, IT IS HEREBY RESOLVED BY THE COUNTY COMMISSIONERS OF CAROLINE COUNTY, MARYLAND, that

- A. The Fiscal Year 2024 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 2024 Caroline County Government Fee Schedule, and all previous County fees are superseded by the County fees contained herein.

ADOPTED: May 16, 2023
EFFECTIVE: July 1, 2023

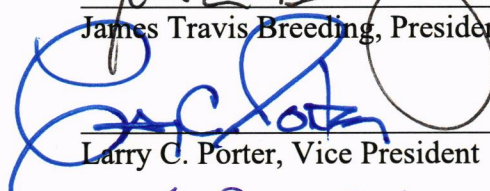
ATTEST:


Kaleigh Leager, Executive Assistant
(SEAL)



**COUNTY COMMISSIONERS OF
CAROLINE COUNTY, MARYLAND**


James Travis Breeding, President


Larry C. Porter, Vice President


Norman Franklin Bartz, III, Commissioner

STATE OF MARYLAND CAROLINE COUNTY
FILED FOR RECORD

At 12:45 o'clock pm on 5/25 2023
and duly recorded in Liber TBL 6
Folio 552 one of the resolution
record books for the aforesaid and
Jimmy B. Lord Clerk
Recording Fee _____

ATTACHMENT A:

FISCAL YEAR 2024 CAROLINE COUNTY GOVERNMENT FEE SCHEDULE

SECTION 1. GENERAL – COUNTYWIDE

<p align="center">Copies</p> <p align="center">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	Per page
8.5 x 11	\$0.25 (No charge if less than \$5)
8.5 x 14	\$0.35
11 x 17*	\$0.50
24 x 36*	\$10.00
36 x 48*	\$15.00
Color	Per page
8.5 x 11	\$0.30 (No charge if less than \$5)
8.5 x 14	\$0.40
11 x 17*	\$0.55
24 x 36*	\$20.00
36 x 48*	\$30.00
Certification of Copies	\$1.00 per page
* Printing capability for large format prints limited to the Department of Planning and Codes	

<p align="center">Records Search and Preparation</p> <p align="center">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	

SECTION 2. PLANNING AND CODES

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

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

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

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

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

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

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

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

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

Subdivision Plats	
Minor Plat (4 lots or fewer)	\$350.00 per lot
Minor Plat – Critical Area (4 lots or fewer)	\$450.00 per lot
Major Plat (5 lots or more)	\$350.00 plus, \$350.00 per lot
Major Plat – Critical Area (5 lots or more)	\$350.00, plus \$450.00 per lot
Additions, Modifications, Corrections and Resubdivisions	\$200.00
Construction of Improvements (Major Subdivision)	\$250.00, plus one percent (1%) of the amount of the initial bond, escrow, or letter of credit
County Road Construction Plan Review and Inspection	\$250.00, plus \$0.50 per center-line foot

Site Plan Review	
Minor Site Plan	\$200.00
Major Site Plan	\$400.00

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

Re-Examination	Same as Original Examination Fee
Plumber	
Note: Must have valid Maryland State License.	
Master (valid for 2 years)	\$100.00
Journeyman (valid for 2 years)	\$50.00
Salvage Yard	
Annual License	\$250.00

Board of License (Liquor) Commissioners	
Annual Licenses	
Note: These fees are set by State Legislature	
Class A – Beer, 7-Day Off Premise Sales	\$250.00
Class A – Beer & Light Wine, 6-Day Off Premise Sales	\$600.00
Class A – Beer, Wine & Liquor, 6-Day Off Premise Sales	\$1,250.00
Class A – Beer, Wine & Liquor, 7-Day Off Premise Sales	\$1,600.00
Class B – Beer, 7-Day On/Off Premise Sales	\$250.00
Class H – Beer & Light Wine, 7-Day On Premise Sales	\$500.00
Class B – Beer, Wine & Liquor, 6-Day On Premise Sales	\$1,000.00
Class B – Beer, Wine & Liquor, 7-Day On Premise Sales	\$1,250.00
Class C – Beer, 7-Day On Premise Sales	\$250.00
Class C – Beer, Wine & Liquor, 7-Day On Premise Sales	\$1,000.00
Class D – Beer, 6-Day On/Off Premise Sales	\$300.00
Class D – Beer & Light Wine, 6-Day On/Off Premise Sales	\$500.00
Class D – Beer, Wine & Liquor, 6-Day On Premise Sales	\$1,250.00
Class D – Beer, Wine & Liquor, 7-Day On Premise Sales	\$1,600.00
Class GC – Beer, Wine & Liquor, 7-Day On Premise Sales	\$1,600.00
Class BB – Beer, Wine & Liquor, 7-Day On Premise Sales	\$500.00
Caterer	\$250.00
Temporary Licenses	
Note: These fees are set by State Legislature	
Class BWT – Beer & Wine Tasting/Sampling	\$50.00 per day
Per Diem (One-Day)	\$50.00 per day
Annual Multiple Event License:	
10 Events per Year	\$250.00
20 Events per Year	\$500.00
30 Events per Year	\$750.00
40 Events per Year	\$1,000.00
Permits	
Note: These fees are set by State Legislature	
Refillable Container Permit – Draft Beer	\$500.00
Nonrefillable Container Permit – Draft Beer	\$500.00
Wine Corkage	No Charge
Miscellaneous	
Application Fee (New or Transfer)	\$175.00
Advertising Costs	Paid by Applicant
TiPS Alcohol Awareness Certification Class (includes workbook)	\$40.00 (4-year certification)
Note: These fees are set by State Legislature	
Transfer Fees (any change requiring the reprinting of a license):	
New Ownership or Location	\$20.00
Change Trade/Corporation Name	\$20.00

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

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

SECTION 3. ANIMAL CONTROL

Dog Licenses	
<small>Note: Length of license eligibility based on length of rabies vaccine.</small>	
Un-Neutered / Un-Spayed	\$10.00 one year \$30.00 three years
Neutered / Spayed	\$3.00 one year \$9.00 three years
Multiple Dog License	\$25.00 per year
Commercial Animal Establishment/Kennel License Breeding / Selling Two (2) Litters or Less Per Year Breeding / Selling Three (3) or More Litters Per Year	\$150.00 per year \$75.00 per year

SECTION 4. CORRECTIONS

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

SECTION 5. EMERGENCY SERVICES

Departmental Charges	
Ambulance Subscription Plan Individual	\$25.00
Two-Person Household	\$45.00
Three-Person or More Household	\$75.00
Business – Up to 10 Employees	\$100.00
Business – 11 to 25 Employees	\$150.00
Business – More than 25 Employees	\$200.00

CPR Cards	Each
Health Care Provider Card	\$5.00
CPR Health Care Provider Book	\$19.00
Heartsaver Card	\$20.00
CPR/AED/First Aid Cards	\$20.00
CPR/AED/First Aid Book	\$5.00
CPR K-12Card	\$3.00
First Aid Card	\$20.00
Ambulance Transport Charges	
BLS Transport	\$550.00
ALS Transport	\$650.00
ALS 2 Transport	\$750.00
Transport Mileage	\$19.00/mile
NOTE: The Director of Emergency Services is hereby authorized to increase these fees during the Fiscal Year to the maximum rates allowed by insurance.	
Local 911 Fee	\$ 1.50 per line, per month

SECTION 6. PUBLIC WORKS

Departmental Fees and Charges	
Trash Collection Site Convenience Fee	\$100.00 per year
Mosquito Control Spraying Fee	Per year/mosquito season
Residential – County Individual Property	\$165.00
Municipal Government	\$1.60 per acre
State Government	\$4.00 per acre
Commercial Properties	\$4.00 per acre
Jonestown Water System	
Connected Properties	\$300 per year
Unconnected Properties within the Water Service Area	\$150 per year
Central Shop Rate (for County Departments)	\$50.00 an hour, plus 5% parts/materials
(Other Partner Agencies)	\$60.00 an hour, plus 15% on parts/materials
Utility Permits for ROW Inspection	\$300.00
The Director of Public Works is authorized to set the service charge for fuel provided to partner agencies authorized to access the County pump station on an ongoing basis.	

SECTION 7. RECREATION AND PARKS

Programs, Events, Parks, Marinas, and Buildings	
The Director of the Department of Recreation and Parks is hereby authorized to set fees and surcharges for Departmental programs and events, as well as rental rates for County parks, buildings, and capital assets under the Department's control on an ongoing basis. Such fees and rents shall be based on the cost of the program, plus reasonable charges for administrative and marketing costs. The 4-H Park Board shall recommend the rental rates for the use of County Park known as the 4-H and Youth Park to the Director of the Department of Recreation and Parks.	

All charges authorized under this section shall be clearly listed on the respective program or event registration, rental agreement, or other relevant document.

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

SECTION 8. MISCELLANEOUS

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

RESOLUTION #2023-05

ADOPTION OF THE FISCAL YEAR 2024 OPERATING AND CAPITAL BUDGETS

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

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

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

WHEREAS the County Commissioners adopted the FY2024 Tax Rates by Resolution #2023-05 on May 16th, 2023; and

WHEREAS the County Commissioners adopted the FY2024 Caroline County Government Fee Schedule by Resolution #2023-05 on June 6th, 2023.

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

- A. The FY2024 Operating Budget in the amount of \$65,811,638 and as summarized in the attached list of funds, is adopted.
- B. The FY2024 Capital Budget in the amount of \$21,383,111 and as summarized in the attached list of funds, is adopted.

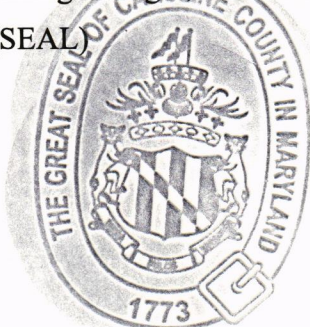
ADOPTED: May 16, 2023

EFFECTIVE: July 1, 2023

ATTEST:

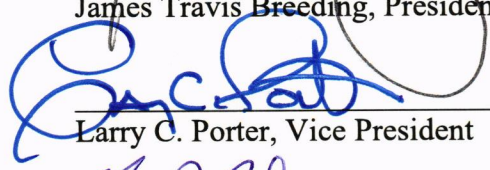

Kaleigh Leager, Executive Assistant

(SEAL)



**COUNTY COMMISSIONERS OF
CAROLINE COUNTY, MARYLAND**


James Travis Breeding, President


Larry C. Porter, Vice President


Norman Franklin Bartz, III, Commissioner

Fund: 01 General Fund**Revenue**

01.510 - General Fund,PROPERTY TAX	\$31,058,200.00
01.514 - General Fund,INCOME TAX	\$20,200,000.00
01.515 - General Fund,OTHER LOCAL TAXES	\$1,718,000.00
01.516 - General Fund,STATE SHARED TAXES	\$1,143,126.00
01.520 - General Fund,LICENSES AND PERMITS	\$378,500.00
01.530 - General Fund,GRANTS - FEDERAL GOVERNMENT	\$77,500.00
01.533 - General Fund,GRANTS - STATE GOVERNMENT	\$6,520,380.00
01.534 - General Fund,OTHER GRANTS	\$704,673.00
01.540 - General Fund,CHARGES FOR SERVICES	\$1,144,450.00
01.560 - General Fund,MISCELLANEOUS REVENUES	\$1,311,174.00
01.600 - General Fund,PROCEEDS GENERAL OBLIGATION	\$0.00
01.610 - General Fund,TRANSFERS IN	\$1,555,635.00
Revenue Totals	\$65,811,638.00

Expenditures

01.010 - General Fund,COUNTY COMMISSIONERS	\$707,143.00
01.012 - General Fund,Economic Development	\$409,342.00
01.014 - General Fund,ETHICS COMMISSION	\$200.00
01.017 - General Fund,CIRCUIT PROBLEM SOLVING COURT	\$128,282.00
01.018 - General Fund,FAMILY SERV GRT CIR CRT	\$207,419.00
01.021 - General Fund,CIRCUIT COURT	\$379,553.00
01.022 - General Fund,ORPHANS COURT	\$25,012.00
01.023 - General Fund,STATES ATTORNEY	\$1,040,495.00
01.040 - General Fund,ELECTIONS	\$683,714.00
01.045 - General Fund,ST DEPT OF ASSESSMENTS & TAX	\$146,084.00
01.052 - General Fund,OFFICE OF FINANCE	\$972,073.00
01.060 - General Fund,OFFICE OF LAW	\$406,213.00
01.070 - General Fund,OFFICE OF HUMAN RESOURCES	\$749,062.00
01.080 - General Fund,PLANNING & CODES ADMIN.	\$1,018,307.00
01.090 - General Fund,GENERAL SERVICES	\$202,625.00
01.095 - General Fund,TECHNOLOGY	\$1,032,526.00
01.100 - General Fund,SHERIFF	\$5,353,840.00
01.105 - General Fund,SCHOOL RESOURCE OFFICERS	\$406,231.00
01.107 - General Fund,ADULT OFFENDER COM SERV PROG	\$29,803.00
01.109 - General Fund,SRO ELEMENTARY	\$558,815.00
01.120 - General Fund,FIRE COMPANIES	\$2,524,442.00
01.130 - General Fund,JAIL	\$5,349,406.00
01.131 - General Fund,Animal Control	\$250,192.00
01.140 - General Fund,EMERG SERV: ADMINISTRATION	\$285,405.00
01.142 - General Fund,EMERG SERV: COMMUNICATIONS	\$1,987,716.00
01.144 - General Fund,EMERG SERV: EMS	\$5,065,111.00
01.146 - General Fund,EMERGENCY MANAGEMENT	\$155,751.00
01.160 - General Fund,HUMANE SOCIETY	\$336,955.00

01.170 - General Fund,LIQUOR LICENSING	\$92,532.00
01.200 - General Fund,PW: GENERAL ADMINISTRATION	\$360,052.00
01.210 - General Fund,PW: CENTRAL SHOP	\$770,447.00
01.240 - General Fund,PW: SOLID WASTE DISPOSAL	\$303,959.00
01.245 - General Fund,PW: JOHNSONGRASS	\$82,897.00
01.249 - General Fund,PW: MOSQUITO CONTROL	\$65,869.00
01.250 - General Fund,PW: ROADS	\$2,294,606.00
01.259 - General Fund,PW: COUNTY BUILDINGS	\$1,024,083.00
01.310 - General Fund,HEALTH	\$616,404.00
01.320 - General Fund,SOCIAL SERVICES	\$448,467.00
01.330 - General Fund,EDUCATION	\$17,921,368.00
01.340 - General Fund,RECREATION	\$730,013.00
01.345 - General Fund,PARKS	\$500,101.00
01.347 - General Fund,ARTS	\$6,500.00
01.350 - General Fund,LIBRARY	\$1,359,048.00
01.360 - General Fund,EXTENSION SERVICE	\$179,674.00
01.370 - General Fund,SOIL CONSERVATION	\$40,000.00
01.385 - General Fund,ECONOMIC DEVELOPMENT	\$15,000.00
01.400 - General Fund,DEBT SERVICE	\$3,798,100.00
01.410 - General Fund,INTERGOVERNMENTAL	\$15,590.00
01.420 - General Fund,CONTINGENCY	\$537,500.00
01.620 - General Fund,TRANSFERS OUT	\$4,237,711.00
Revenue Totals:	\$65,811,638.00
Expenditure Totals	\$65,811,638.00
Fund Total: General Fund	\$0.00

STATE OF MARYLAND CAROLINE COUNTY
FILED FOR RECORD

At 12:45 o'clock pm on 5/25 2023
and duly recorded in Liber TBL 6
Folio 561 one of the Resolution
record books for the aforesaid and
Jerry B. Lord Clerk
Recording Fee _____

Fund: 39 Capital & Capital Reserve

Revenue

39.154 - Capital & Capital Reserve,TRANSFER TAX	\$800,000.00
39.530 - Capital & Capital Reserve,GRANTS - FEDERAL GOVERNMENT	\$3,797,232.00
39.533 - Capital & Capital Reserve,GRANTS - STATE GOVERNMENT	\$5,321,020.00
39.560 - Capital & Capital Reserve,MISCELLANEOUS REVENUES	\$42,417.00
39.610 - Capital & Capital Reserve,TRANSFERS IN	\$4,573,472.00
39.630 - Capital & Capital Reserve,OTHER FINANCING SOURCES	\$6,848,971.00

Revenue Totals \$21,383,112.00

Expenditures

39.010 - Capital & Capital Reserve,COUNTY COMMISSIONERS	\$465,000.00
39.095 - Capital & Capital Reserve,TECHNOLOGY	\$300,000.00
39.100 - Capital & Capital Reserve,SHERIFF	\$408,576.00
39.130 - Capital & Capital Reserve,JAIL	\$79,926.00
39.150 - Capital & Capital Reserve,EMERGENCY MANAGEMENT GRANTS	\$2,037,547.00
39.250 - Capital & Capital Reserve,PW: ROADS	\$8,991,115.00
39.259 - Capital & Capital Reserve,PW: COUNTY BUILDINGS	\$1,006,433.00
39.330 - Capital & Capital Reserve,EDUCATION	\$1,412,164.00
39.340 - Capital & Capital Reserve,RECREATION	\$6,550,351.00
39.350 - Capital & Capital Reserve,LIBRARY	\$132,000.00

Revenue Totals: \$21,383,112.00

Expenditure Totals \$21,383,112.00

Fund Total: Capital & Capital Reserve \$0.00

RESOLUTION #2023-06

ESTABLISHMENT OF THE FISCAL YEAR 2024 TAX RATES

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

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

NOW THEREFORE, IT IS HEREBY RESOLVED BY THE COUNTY COMMISSIONERS OF CAROLINE COUNTY, MARYLAND, that the tax rates for the FY2023 tax year, July 1, 2023 – June 30, 2024, 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:

	FY2024 Tax Rate
Unincorporated Areas	\$0.98
Denton	\$0.92
Federalsburg	\$0.90
Goldsboro	\$0.98
Greensboro	\$0.92
Henderson	\$0.98
Hillsboro	\$0.98
Marydel	\$0.98
Preston	\$0.97
Ridgely	\$0.93
Templeville	\$0.98

B. The property tax rates reflect a Municipal Real Property Tax Differential for the towns of Denton, Federalsburg, Greensboro, Preston, and Ridgely. This year’s amount has been held constant at the same Tax Differential Rate given the prior Fiscal Year.

C. Homestead Property Tax Credit Percentage: The Caroline County Homestead Property Tax Credit Percentage is confirmed to remain at 105% for the July 1, 2023 – June 30, 2024, tax year, as adopted on October 3, 2006 by Resolution #2006-031; and shall continue at 105% unless subsequently amended by resolution.

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

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

Section 3. Public Utility Tax Rates

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

Section 4. Income Tax Rates

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

Section 5. Other Tax Rates Set by Local Law

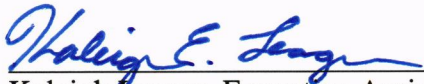
The following tax rates, which are set in the Code of Public Local Laws of Caroline County, Maryland (the "Code") are confirmed as follows, unless subsequently amended by public local law:

- A. Transfer Tax: 0.5% of the consideration payable for the instrument of writing (§ 166-3 of the Code)
- B. Mobile Home Tax: \$15 per month per mobile home or trailer rented, leased or using any space, facilities or accommodations in the park, whether the mobile home or trailer is in the park for the entire month or not (§ 166-22 of the Code)
- C. Recordation Tax: \$5 for each \$500 or a fraction of \$500 of consideration payable on the principal amount the debt secured by an instrument of writing (§ 166-29 of the Code)
- D. Hotel Rental Tax: 5% of the transient charge (§ 166-62 of the Code)

(Resolution continued to next page)

ADOPTED: May 16, 2023
EFFECTIVE: July 1, 2023

ATTEST:

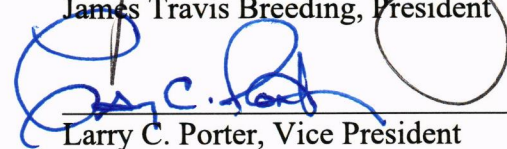

Kaleigh Leager, Executive Assistant

(SEAL)



**COUNTY COMMISSIONERS OF
CAROLINE COUNTY, MARYLAND**


James Travis Breeding, President


Larry C. Porter, Vice President


Norman Franklin Bartz, III, Commissioner

STATE OF MARYLAND CAROLINE COUNTY
FILED FOR RECORD

At 12:45 o'clock pm on 5/25/2023
and duly recorded in Liber TBL 6
Folio 565 one of the Resolution
record books for the aforesaid and
Jerry B. Lord Clerk
Recording Fee _____

Resolution #2023-06
FY2024 Tax Rates

19
Liber 6 Folio 567

**GENERAL FUND
BUDGET**

Fiscal Year 2024

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2024**

REVENUES

PROPERTY TAX	
REAL PROPERTY TAXES	28,704,000
UTILITIES	2,172,000
PENALTIES AND INTEREST	210,000
COUNTY SENIOR TAX CREDIT	(165,000)
TAX SALE REVENUE	15,000
PRIOR YEARS TAX REVENUES	75,000
REFUNDS OVER & SHORTS	200
TOWN ADMIN FEE	47,000
	31,058,200
INCOME TAX	
INCOME TAX	20,200,000
	20,200,000
OTHER LOCAL TAXES	
MOBILE HOME TAX	68,000
RECORDATION TAX	1,650,000
	1,718,000
STATE SHARED TAXES	
HIGHWAY USERS REVENUE	1,143,126
	1,143,126
LICENSES AND PERMITS	
FRANCHISE TAX	170,000
LIQUOR LICENSE	71,000
TRADERS LICENSE	22,000
BUILDING PERMIT	105,000
STORMWATER MGM INSPECTION	3,000
FOREST CONSERVATION PLANS	1,500
MARRIAGE LICENSES & CEREMONI	6,000
	378,500
GRANTS - FEDERAL GOVERNMENT	
FED INCENTIVES PRISONERS	4,000
EMERGENCY MANAGEMENT	71,500
CSEA GRANT	2,000
	77,500
GRANTS - STATE GOVERNMENT	
DISPARITY GRANT	4,686,791
TEACHER RETIREMENT SUPPLEMEN	685,108
POLICE PROTECTION AID	214,517
S OFFENDER REGISTRATION	17,100
FAMILY SERVICES GRANT	207,419
JUROR REIMBURSEMENT	18,000
JUVENILE DRUG CRT GRANT	128,282
STATE PARK FEES	62,000
ENSB Revenue	140,000

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2024**

	FIRE AND AMBULANCE GRANT	313,128
	OTHER GRANTS&CONTRIBUTIONS	45,035
	CRITICAL AREA GRANT	3,000
		6,520,380
534 - OTHER GRANTS		
	SCHOOL RESOURCE OFFICERS	304,673
	SRO ELEMENTARY	400,000
		704,673
CHARGES FOR SERVICES		
	COURT COSTS FEES & FINES	4,500
	COURT TRANSCRIPTS & TAPES	750
	TELEPHONE 911 FEES	648,000
	SHERIFFS FEES	18,000
	REIMB OVERTIME	155,000
	PRISONER FEES	55,000
	RECYCLING FEES	22,000
	AGENCY REIMBURSEMENTS	10,000
	MOSQUITO CONTROL FEES	47,000
	JOHNSONGRASS FEES	10,500
	REPAIR SERVICES	80,000
	CPR FEES	6,000
	PARK OPERATING FEES	2,000
	ADMINISTRATIVE FEES	7,500
	RECREATION FEES	1,000
	VEHICLE TAG FEES	2,200
	CONVENIENCE FEES	63,000
	PRE-TRIAL SERVICE UNIT FEES	12,000
		1,144,450
MISCELLANEOUS REVENUES		
	INTEREST	1,262,199
	RENT	23,975
	RENT ARMORY	16,000
	PURCHASE CARD DISCOUNT	9,000
		1,311,174
TRANSFERS IN		
	TRANSFER BLS	1,388,195
	TRANSFER FR RECREATION PROG	7,580
	TRANSFER OPEB HEALTH RETIREE	159,860
		1,555,635
	REVENUES Total	65,811,638

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2024**

	ACTUAL 2022	BUDGET 2023	BUDGET 2024
PROPERTY TAX			
REAL PROPERTY TAXES	26,438,189	27,170,000	28,704,000
UTILITIES	2,004,087	2,003,000	2,172,000
PENALTIES AND INTEREST	208,067	215,000	210,000
COUNTY SENIOR TAX CREDIT	(163,851)	(175,000)	(165,000)
TAX SALE REVENUE	14,427	5,000	15,000
PRIOR YEARS TAX REVENUES	75,507	45,000	75,000
REFUNDS OVER & SHORTS	(81)	200	200
TOWN ADMIN FEE	46,399	47,000	47,000
	28,622,743	29,310,200	31,058,200
INCOME TAX			
INCOME TAX	20,716,442	18,500,000	20,200,000
	20,716,442	18,500,000	20,200,000
OTHER LOCAL TAXES			
MOBILE HOME TAX	75,882	68,000	68,000
RECORDATION TAX	2,930,247	2,450,000	1,650,000
	3,006,129	2,518,000	1,718,000
STATE SHARED TAXES			
HIGHWAY USERS REVENUE	960,009	947,486	1,143,126
	960,009	947,486	1,143,126
LICENSES AND PERMITS			
FRANCHISE TAX	167,924	170,000	170,000
LIQUOR LICENSE	70,915	55,000	71,000
TRADERS LICENSE	21,000	22,000	22,000
BUILDING PERMIT	107,627	130,000	105,000
STORMWATER MGM INSPECTION	2,950	3,000	3,000
FOREST CONSERVATION PLANS	1,500	1,000	1,500
MARRIAGE LICENSES & CEREMONI	5,360	6,000	6,000
	377,275	387,000	378,500
GRANTS - FEDERAL GOVERNMENT			
FED INCENTIVES PRISONERS	4,570	4,000	4,000
EMERGENCY MANAGEMENT	88,688	71,500	71,500
CSEA GRANT	1,767	2,000	2,000
	95,025	77,500	77,500
GRANTS - STATE GOVERNMENT			
DISPARITY GRANT	4,035,410	3,308,590	4,686,791
TEACHER RETIREMENT SUPPLEMEN	685,108	685,108	685,108
POLICE PROTECTION AID	181,243	177,575	214,517
S OFFENDER REGISTRATION	-	15,400	17,100
FAMILY SERVICES GRANT	171,600	176,603	207,419
JUROR REIMBURSEMENT	12,165	10,000	18,000
JUVENILE DRUG CRT GRANT	89,162	118,492	128,282
STATE PARK FEES	78,140	60,000	62,000
ENSB Revenue	121,591	130,373	140,000
FIRE AND AMBULANCE GRANT	307,230	307,230	313,128
OTHER GRANTS&CONTRIBUTIONS	76,513	-	45,035
CRITICAL AREA GRANT	3,000	3,000	3,000
	5,761,162	4,992,371	6,520,380

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2024**

	ACTUAL 2022	BUDGET 2023	BUDGET 2024
OTHER GRANTS			
SCHOOL RESOURCE OFFICERS	256,918	283,927	304,673
SRO ELEMENTARY	370,646	400,000	400,000
	627,564	683,927	704,673
CHARGES FOR SERVICES			
ANIMAL FEES & FINES	1,250	-	-
COURT COSTS FEES & FINES	4,118	3,000	4,500
COURT TRANSCRIPTS & TAPES	503	750	750
TELEPHONE 911 FEES	618,930	495,000	648,000
SHERIFFS FEES	17,740	20,000	18,000
REIMB OVERTIME	199,863	150,000	155,000
PRISONER FEES	50,057	65,000	55,000
RECYCLING FEES	37,731	22,000	22,000
AGENCY REIMBURSEMENTS	4,355	10,000	10,000
MOSQUITO CONTROL FEES	30,919	47,000	47,000
JOHNSONGRASS FEES	9,992	9,000	10,500
REPAIR SERVICES	76,335	125,000	80,000
CPR FEES	7,526	6,000	6,000
PARK OPERATING FEES	1,993	4,000	2,000
ADMINISTRATIVE FEES	6,882	4,000	7,500
RECREATION FEES	933	7,000	1,000
VEHICLE TAG FEES	2,195	2,200	2,200
CONVENIENCE FEES	63,475	62,500	63,000
PRE-TRIAL SERVICE UNIT FEES	6,725	8,000	12,000
ELECTION FILING FEES	930	-	-
ALCOHOL AWARENESS TRAINING	1,280	-	-
	1,143,732	1,040,450	1,144,450
MISCELLANEOUS REVENUES			
INTEREST	99,525	85,000	1,262,199
RENT	23,975	23,720	23,975
RENT ARMORY	16,501	16,000	16,000
PURCHASE CARD DISCOUNT	8,953	9,000	9,000
Misc. Special Revenue	124	-	-
MISCELLANEOUS REVENUE	10,140	-	-
	159,218	133,720	1,311,174
TRANSFERS IN			
TRANSFER IN	-	125,000	-
TRANSFER BLS	1,131,030	1,162,999	1,388,195
TRANSFER FR RECREATION PROG	7,580	7,580	7,580
TRANSFER OPEB HEALTH RETIREE	127,737	139,000	159,860
	1,266,347	1,434,579	1,555,635
REVENUES Total	62,735,645	60,025,233	65,811,638

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2024**

EXPENSES

GENERAL GOVERNMENT

COUNTY COMMISSIONERS	707,143
ECONOMIC DEVELOPMENT	409,342
ETHICS COMMISSION	200
ELECTIONS	683,714
ASSESSMENTS & TAXATION	146,084
OFFICE OF FINANCE	972,073
OFFICE OF LAW	406,213
OFFICE OF HUMAN RESOURCES	749,062
PLANNING & CODES	1,018,307
GENERAL SERVICES	202,625
OFFICE OF TECHNOLOGY	1,032,526

6,327,289

JUDICIAL

CIRCUIT PROBLEM SOLVING COURT	128,282
FAMILY SERVICES GRANT	207,419
CIRCUIT COURT	379,553
ORPHAN'S COURT	25,012
STATE'S ATTORNEY	1,040,495

1,780,761

PUBLIC SAFETY

SHERIFF	5,353,840
SCHOOL RESOURCE OFFICER	406,231
SRO ELEMENTARY	558,815
LOSAP	234,814
FIRE COMPANIES	1,868,787
AMBULANCE	107,713
STATE FIRE AID	313,128
CORRECTIONS	5,349,406
ANIMAL CONTROL	250,192
ADULT COMMUNITY SERVICE PROGRAM	29,803
EMERGENCY SERVICES: ADMINISTRATION	285,405
EMERGENCY SERVICES: COMMUNICATIONS	1,987,716
EMERGENCY SERVICES: MEDICAL SERVICES	5,065,111
EMERGENCY SERVICES: EMERGENCY MANAGEMENT	155,751
HUMANE SOCIETY	336,955
LIQUOR LICENSE	92,532

22,396,199

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2024**

PUBLIC WORKS

PUBLIC WORKS: ADMINISTRATION	360,052
PUBLIC WORKS: CENTRAL SHOP	770,447
PUBLIC WORKS: SOLID WASTE	303,959
PUBLIC WORKS: JOHNSON GRASS	82,897
PUBLIC WORKS: MOSQUITO CONTROL	65,869
PUBLIC WORKS: ROADS	2,294,606
PUBLIC WORKS: COUNTY BUILDINGS	1,024,083

4,901,913

HEALTH

HEALTH DEPT. OFFICER	3,389
CAROLINE MENTAL HEALTH	48,709
HEALTH DEPARTMENT	537,461
CAROLINE CENTER	26,845

616,404

SOCIAL SERVICE

UPPER SHORE AGING	292,967
DELMARVA COMMUNITY SERVICE	85,000
SAINT MARTIN'S MINISTRIES	7,500
HUMAN SERVICE COUNCIL	25,000
HIS HOPR	5,000
AARON'S PLACE	5,000
MID SHORE FAMILY VIOLENCE	5,000
POSITIVE STRIDERS	5,000
BIG BROTHERS BIG SISTERS OF THE EASTERN SHORE	5,000
MEN FOR CHANGE	8,000
CASA FOR CAROLINE	5,000

448,467

EDUCATION

BOARD OF EDUCATION	14,734,903
BD OF ED TEACHERS PENSION	1,346,097
CHESAPEAKE COLLEGE OPERATING	1,612,223
CHESAPEAKE COLLEGE CAPITAL & DEBT	136,492
CHESAPEAKE COLLEGE MAINTENANCE & REPAIRS	91,653

17,921,368

RECREATION & PARKS

RECREATION	730,013
PARKS	500,101

1,230,114

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2024**

CAROLINE COUNCIL OF ARTS		
	CAROLINE COUNCIL OF ARTS	6,500
		6,500
LIBRARY		
	PUBLIC LIBRARY	1,353,048
	IMAGINATION LIBRARY	6,000
		1,359,048
EXTENTION SERVICE		
	EXTENSION SERVICE	179,674
		179,674
SOIL CONSERVATION		
	PUBLIC DRAINAGE ASSOCIATIONS	40,000
		40,000
ECONOMIC DEVELOPMENT		
	MID SHORE REGIONAL COUNCIL	15,000
		15,000
DEBT SERVICE		
	DEBT SERVICE	3,798,100
		3,798,100
INTERGOVERNMENTAL		
	IN LIEU BANK STOCK	3,090
	TOWN PLANNING GRANTS	12,500
		15,590
CONTINGENCY		
	CONTINGENCY	537,500
		537,500
TRANSFERS		
	CAPITAL ALLOCATION	4,188,472
	4 H & YOUTH FUND	24,529
	JONESTOWN	4,710
	AG PRESERVATION FUND	20,000
		4,237,711
EXPENSES TOTAL		65,811,638

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2024**

	ACTUAL 2022	BUDGET 2023	BUDGET 2024
COUNTY COMMISSIONERS			
SALARIES - PERMANENT	375,899	341,239	359,218
HEALTH & DENTAL	60,304	60,312	41,772
LIFE & LTD	1,506	2,150	2,020
EMPLOYEE DEVELOPMENT	3,751	25,000	25,000
RETIREMENT	44,129	40,511	44,550
WORKERS COMPENSATION	793	597	593
SOCIAL SECURITY	27,481	26,105	27,480
TELEPHONE	7,545	5,000	7,000
POSTAGE	91	200	200
WEB PAGE	2,250	-	3,810
ADVERTISING	6,194	7,500	15,000
PRINTING AND PUBLICATIONS	549	2,500	2,500
MILEAGE & CONFERENCE EXPENSE	20,843	16,500	23,000
ASSOCIATION DUES	32,456	35,000	35,000
CONTRACTUAL SERVICES	-	-	75,000
LEGAL SERVICES	-	50,000	-
PUBLIC COMMUNICATION	12,835	15,000	15,000
OFFICE SUPPLIES	2,492	2,000	2,000
WW DUPLICATING/SUPPLIES	4,116	4,500	4,500
UPDATE CODE	6,092	6,000	6,000
OTHER EXPENSES	17,224	15,000	17,500
	626,551	655,114	707,143
ECONOMIC DEVELOPMENT			
SALARIES - PERMANENT	97,018	168,354	240,756
SALARIES - TEMPORARY	3,171	-	-
HEALTH & DENTAL	20,091	28,761	35,146
LIFE & LTD	486	1,006	1,421
EMPLOYEE DEVELOPMENT	1,798	2,000	2,000
RETIREMENT	13,183	21,532	32,384
WORKERS COMPENSATION	215	295	397
SOCIAL SECURITY	7,049	12,879	18,418
TELEPHONE	1,337	1,320	2,000
POSTAGE	41	500	500
WEB PAGE	1,022	1,000	3,000
MILEAGE & CONFERENCE EXPENSE	4,944	10,000	15,000
ASSOCIATION DUES	563	1,500	3,000
COMMUNICATIONS	2,562	2,000	4,000
OFFICE SUPPLIES	408	500	500
RENT	-	-	18,000
MARKETING	13,230	17,000	32,320
OTHER EXPENSES	688	500	500
	167,806	269,147	409,342

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2024**

	ACTUAL 2022	BUDGET 2023	BUDGET 2024
ETHICS COMMISSION			
ETHICS COMMISSION	-	200	200
	-	200	200
CIRCUIT PROBLEM SOLVING COURT			
SALARIES - GRANTS	44,319	57,570	64,071
LIFE & LTD	143	389	417
EMPLOYEE DEVELOPMENT	-	-	1,800
RETIREMENT	3,100	8,060	8,970
WORKERS COMPENSATION	91	101	123
SOCIAL SECURITY	3,390	4,404	4,901
TRAVEL	3,808	9,500	9,500
DRUG TESTING	2,216	5,000	5,000
OTHER EXPENSES	17,075	33,500	33,500
	74,144	118,524	128,282
FAMILY SERV GRT CIR CRT			
SALARIES - GRANTS	55,725	55,637	63,279
HEALTH & DENTAL	8,052	8,585	9,507
LIFE & LTD	340	380	409
RETIREMENT	7,752	6,120	6,961
WORKERS COMPENSATION	118	97	122
SOCIAL SECURITY	4,177	4,256	4,841
DUES/SUBSCRIPTION/PUBLICATIO	4,804	2,500	5,000
EQUIPMENT	3,323	500	1,000
CENTRAL DUPLICATING	-	200	200
TRAINING	1,405	2,500	3,000
TRAVEL	443	500	500
HOME STUDIES	-	-	800
CHILD EDUCATIONAL PROGRAM	-	3,000	-
CHILDRENS ATTORNEY	31,775	25,000	35,000
CUSTODY INVESTIGATE/HOME STY	300	-	-
MENTAL HEALTH-EVALUATIONS	-	-	2,500
PARENTING EDUCATION	3,200	4,000	5,000
SELF-HELP/FAMILY LAW CLINIC	12,601	20,000	19,000
VISITATION SERVICES	27,514	30,000	35,000
OFFICE SUPPLIES	1,208	1,000	1,000
Self-Help PNP	7,725	10,000	13,000
OTHER EXPENSES	1,225	1,000	1,300
	171,688	175,275	207,419
CIRCUIT COURT			
SALARIES - PERMANENT	171,555	170,197	186,182
SALARIES-OVERTIME	2,851	4,454	4,500
SALARIES - TEMPORARY	23,171	37,542	44,300
HEALTH & DENTAL	34,909	37,346	41,772
LIFE & LTD	866	1,155	1,224

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2024**

	ACTUAL 2022	BUDGET 2023	BUDGET 2024
RETIREMENT	22,368	18,722	24,204
WORKERS COMPENSATION	1,378	1,199	1,395
SOCIAL SECURITY	14,342	16,233	17,976
POSTAGE	3,810	4,000	4,000
CENTRAL DUPLICATING	2,508	2,500	2,500
MILEAGE & CONFERENCE EXPENSE	44	3,000	3,000
MAINTENANCE CONTRACT	11,016	11,000	11,500
OFFICE SUPPLIES	3,488	35,000	3,500
JURORS	20,011	20,000	25,000
OTHER EXPENSES	8,475	8,500	8,500
	320,791	370,848	379,553
ORPHANS COURT			
SALARIES - PERMANENT	18,150	19,500	21,000
RETIREMENT	1,680	1,430	1,820
WORKERS COMPENSATION	38	34	35
SOCIAL SECURITY	1,405	1,492	1,607
EXPENSE ALLOWANCE	338	550	550
	21,611	23,006	25,012
STATES ATTORNEY			
SALARIES - PERMANENT	591,168	643,710	718,663
SALARIES-OVERTIME	2,198	2,227	2,500
HEALTH & DENTAL	82,556	98,974	109,999
LIFE & LTD	2,320	4,178	4,267
RETIREMENT	85,444	84,494	105,957
WORKERS COMPENSATION	1,534	1,130	1,190
SOCIAL SECURITY	43,325	49,414	55,169
TELEPHONE	290	600	600
POSTAGE	1,558	1,500	1,750
CENTRAL DUPLICATING	2,244	3,800	4,000
MILEAGE & CONFERENCE EXPENSE	6,129	2,700	3,000
DATA PROCESSING	17,750	8,875	12,800
OFFICE SUPPLIES	4,935	5,500	6,000
EXTRADITION COSTS	5,459	1,000	2,500
BOND AND INSURANCE	75	100	100
OTHER EXPENSES	6,168	10,500	12,000
	853,152	918,702	1,040,495
ELECTIONS			
SALARIES - TEMPORARY	-	500	500
SALARIES - OTHER	14,500	16,000	16,000
EMP SAL & FRINGE	304,776	339,217	380,851
WORKERS COMPENSATION	33	129	121
SOCIAL SECURITY	1,109	1,262	1,262
JUDGES SALARIES & TRAINING	-	57,050	74,850
POSTAGE	10,444	15,000	15,000

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2024**

	ACTUAL 2022	BUDGET 2023	BUDGET 2024
PRINTING AND PUBLICATIONS	12,731	15,136	22,800
CENTRAL DUPLICATING	2,665	4,500	4,500
MILEAGE & CONFERENCE EXPENSE	1,833	8,485	11,130
CONTRACTUAL SERVICES	138	4,200	4,200
LEGAL SERVICES	1,500	3,000	3,000
NETWORKING/CONNECTION	932	1,000	1,000
ELECTION SUPPLIES & EXPENSES	2,530	2,000	2,000
OFFICE SUPPLIES	159	1,000	1,000
OTHER EXPENSES	87	500	500
VOTING SYS SUPPORT & SVCS	89,850	178,117	145,000
	443,288	647,096	683,714
ST DEPT OF ASSESSMENTS & TAX			
STATE ASSESSMENT & TAX COST	137,920	147,328	146,084
	137,920	147,328	146,084
TAX OFFICE			
SALARIES - PERMANENT	189,630	-	-
HEALTH & DENTAL	14,499	-	-
LIFE & LTD	876	-	-
RETIREMENT	23,040	-	-
WORKERS COMPENSATION	399	-	-
SOCIAL SECURITY	14,181	-	-
TELEPHONE	398	-	-
POSTAGE	9,970	-	-
ASSOCIATION DUES	40	-	-
Bank Fees	140	-	-
TAX BILLS	6,265	-	-
DATA PROCESSING	32,944	-	-
OFFICE SUPPLIES	3,579	-	-
BOND AND INSURANCE	360	-	-
OTHER EXPENSES	237	-	-
	296,558	-	-
OFFICE OF FINANCE			
SALARIES - PERMANENT	326,867	550,551	600,331
HEALTH & DENTAL	37,799	57,817	91,655
LIFE & LTD	1,269	3,495	3,585
EMPLOYEE DEVELOPMENT	399	5,000	5,000
RETIREMENT	40,265	63,967	78,171
WORKERS COMPENSATION	703	963	991
SOCIAL SECURITY	24,140	42,117	45,925
TELEPHONE	1,657	2,200	2,200
POSTAGE	1,952	14,500	14,500
MILEAGE & CONFERENCE EXPENSE	40	800	800
ASSOCIATION DUES	-	200	200
BANK FEES	20	300	300

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2024**

	ACTUAL 2022	BUDGET 2023	BUDGET 2024
TAX BILLS	-	7,000	7,000
AUDIT AND FINANCIAL RECORDS	64,235	62,500	65,000
DATA PROCESSING	8,856	44,500	47,265
OFFICE SUPPLIES	742	5,000	5,000
BOND AND INSURANCE	150	150	150
OTHER EXPENSES	6,081	2,500	4,000
	515,176	863,560	972,073
OFFICE OF LAW			
SALARIES - PERMANENT	183,477	193,932	274,629
HEALTH & DENTAL	13,429	14,381	32,266
LIFE & LTD	482	1,051	1,478
RETIREMENT	24,146	28,180	37,938
WORKERS COMPENSATION	388	339	453
SOCIAL SECURITY	13,647	14,836	21,009
TELEPHONE	2,527	2,200	2,300
POSTAGE	23	100	100
PRINTING AND PUBLICATIONS	3,628	3,200	3,200
CENTRAL DUPLICATING	1,491	1,800	1,800
MILEAGE & CONFERENCE EXPENSE	5,288	7,500	8,500
ASSOCIATION DUES	1,325	1,040	1,040
LEGAL SERVICES	28,552	10,000	10,000
OFFICE SUPPLIES	290	1,000	1,500
OTHER EXPENSES	6,860	4,500	7,000
RENT	-	-	3,000
	285,554	284,059	406,213
OFFICE OF HUMAN RESOURCES			
SALARIES - PERMANENT	264,215	275,923	296,963
HEALTH & DENTAL	38,420	34,340	44,652
LIFE & LTD	1,498	1,750	1,814
EMPLOYEE DEVELOPMENT	418	2,000	3,000
RETIREMENT	36,258	30,352	38,605
WORKERS COMPENSATION	952	483	490
UNEMPLOYMENT	9,179	10,000	10,000
ACTUARIAL SERVICES	59,635	32,000	32,000
SOCIAL SECURITY	20,275	21,108	22,718
CRIMINAL BACKGROUND CHECKS	1,684	1,500	1,800
RETIREE EXPENSES	415	1,000	1,000
EMPLOYEE TRAINING	328	3,500	3,500
DRUG/ALCOHOL TESTING	6,541	8,500	8,500
POST EMP BENEFITS NOT HEALTH	1,757	1,800	1,800
POST EMPLOYEE HEALTH CARE	127,737	139,000	159,860
TELEPHONE	3,094	3,600	4,000
POSTAGE	580	750	750
PAYROLL SERVICES	75,345	50,000	66,200

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2024**

	ACTUAL 2022	BUDGET 2023	BUDGET 2024
ADVERTISING	6,240	3,000	3,000
PRINTING AND PUBLICATIONS	143	300	300
CENTRAL DUPLICATING	1,430	4,000	3,000
ID BADGES	28	300	600
MILEAGE & CONFERENCE EXPENSE	3,013	3,000	4,000
ASSOCIATION DUES	987	1,500	1,500
VEHICLE LEASE	-	-	7,300
LEGAL SERVICES	3,620	5,000	3,000
AUTO INSURANCE	-	-	570
REPAIRS	50	500	500
FUELS	-	750	750
OFFICE SUPPLIES	868	2,000	2,000
OTHER EXPENSES	6,573	6,000	6,000
EMPLOYEE ADVISORY BOARD	-	200	200
RENT	18,000	18,270	18,690
	689,280	662,426	749,062
PLANNING & CODES ADMINISTRATION			
SALARIES - PERMANENT	575,684	607,631	646,608
HEALTH & DENTAL	88,634	90,749	100,917
UNIFORMS	587	500	500
LIFE & LTD	3,196	4,133	4,280
EMPLOYEE DEVELOPMENT	1,457	1,500	1,500
RETIREMENT	82,686	75,362	91,505
WORKERS COMPENSATION	3,234	2,881	3,054
SOCIAL SECURITY	42,185	46,484	49,466
TELEPHONE	4,883	5,400	5,400
POSTAGE	2,004	2,000	2,000
ADVERTISING	-	750	750
PRINTING AND PUBLICATIONS	1,544	1,000	1,000
CENTRAL DUPLICATING	11,664	13,500	13,500
MILEAGE & CONFERENCE EXPENSE	7,698	6,000	6,000
ASSOCIATION DUES	2,248	2,000	2,000
VEHICLE LEASE	-	-	7,350
LEGAL SERVICES	25,402	45,000	45,000
AUTO INSURANCE	1,024	1,200	1,050
FOREST CONSERVATION	-	1,000	1,000
OPERATION OF AUTOS	1,594	1,125	1,125
FUELS	2,286	2,625	2,625
OFFICE SUPPLIES	2,964	4,000	4,000
MAINTENANCE	23,958	23,614	24,677
OTHER EXPENSES	1,992	3,000	3,000
	886,922	941,454	1,018,307

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2024**

	ACTUAL 2022	BUDGET 2023	BUDGET 2024
GENERAL SERVICES			
TELEPHONE	57,242	60,000	60,000
POSTAGE	6,980	5,000	5,000
ESNEC ENGERY TRUST	1,957	2,100	1,660
PROPERTY & CASUALTY INS	64,038	69,100	68,910
LIABILITY INSURANCE	52,469	56,150	50,155
ENVIRONMENTAL INSURANCE	15,215	15,500	16,900
OTHER EXPENSES	59,156	60,000	-
	257,057	267,850	202,625
TECHNOLOGY			
SALARIES - PERMANENT	225,414	227,746	295,880
SALARIES-OVERTIME	1,318	1,576	1,702
HEALTH & DENTAL	18,755	21,715	39,692
LIFE & LTD	1,277	1,469	1,910
EMPLOYEE DEVELOPMENT	11,973	12,000	15,000
RETIREMENT	34,458	25,052	38,464
WORKERS COMPENSATION	484	399	491
SOCIAL SECURITY	17,094	17,423	22,765
TELEPHONE	2,357	3,500	3,500
POSTAGE	35	50	100
MILEAGE & CONFERENCE EXPENSE	975	1,000	2,000
VEHICLE LEASE	-	7,933	7,302
AUTO INSURANCE	468	600	570
REPAIRS	-	750	500
FUELS	151	1,000	1,000
OFFICE SUPPLIES	224	650	650
WIDE AREA NETWORK	66,606	124,000	169,000
MAINTENANCE	97,550	144,000	183,000
HARDWARE	56,574	63,000	165,000
TOOLS AND PARTS	454	1,500	1,500
SOFTWARE	117	1,000	1,000
LICENSING	71,475	75,000	80,000
OTHER EXPENSES	1,254	1,500	1,500
	609,013	732,863	1,032,526
SHERIFF			
SALARIES - PERMANENT	2,099,625	2,484,142	2,629,678
SALARIES-CONTRACTUAL	84,094	86,877	92,002
SALARIES-OVERTIME	48,350	51,479	71,479
REIMBURSABLE OVERTIME	151,318	117,295	117,295
HEALTH & DENTAL	238,952	285,589	302,275
UNIFORMS	23,137	32,000	32,000
LIFE & LTD	5,053	6,028	5,579
EMPLOYEE DEVELOPMENT	13,194	15,000	15,000
RETIREMENT	626,447	826,942	945,289

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2024**

	ACTUAL 2022	BUDGET 2023	BUDGET 2024
WORKERS COMPENSATION	127,722	127,223	164,835
SOCIAL SECURITY	177,624	209,595	220,650
CBI	-	-	15,000
TELEPHONE	4,748	7,000	7,000
POSTAGE	801	1,300	1,300
EQUIPMENT	24,233	27,000	37,000
UTILITIES	19,001	22,000	22,000
CENTRAL DUPLICATING	5,281	5,000	5,000
MILEAGE & CONFERENCE EXPENSE	139	-	-
VEHICLE LEASE	6,190	466,690	223,004
CONTRACTUAL SERVICES	21,178	41,820	45,000
LEGAL SERVICES	5,000	5,000	5,000
PROPERTY & CASUALTY INS	4,442	-	4,410
LIABILITY INSURANCE	24,465	26,000	16,500
AUTO INSURANCE	17,209	19,600	26,530
INSURANCE K9 & LIABILITY	589	1,400	620
K9 TRAINING/SUPPLIES/VET	11,795	12,500	12,500
BUILDING MAINTENANCE	3,235	4,000	4,000
TECHNICAL SUPPORT	49,830	92,196	89,406
MOBILE DATA COMMUNICATIONS	19,930	13,500	15,000
WEAPON MAINTENANCE	9,773	31,988	33,588
REPAIRS	37,995	52,000	42,000
FUELS	110,460	93,000	127,000
OFFICE SUPPLIES	4,315	5,000	5,000
Public Outreach	-	500	500
NEW EMPLOYEE EXPENSE	8,588	16,000	10,000
NCIC LOGINS	2,310	3,000	3,000
OTHER EXPENSES	5,796	7,400	7,400
	3,992,820	5,196,064	5,353,840
SCHOOL RESOURCE OFFICERS			
SALARIES - PERMANENT	206,353	213,709	229,236
HEALTH & DENTAL	36,703	46,535	45,468
UNIFORMS	-	600	600
LIFE & LTD	376	423	423
EMPLOYEE DEVELOPMENT	45	300	300
RETIREMENT	67,901	77,363	84,611
WORKERS COMPENSATION	12,120	10,490	13,764
SOCIAL SECURITY	15,336	16,349	17,537
LIABILITY INSURANCE	1,952	2,500	1,672
AUTO INSURANCE	1,580	2,000	1,820
WEAPON MAINTENANCE	792	1,500	1,500

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2024**

	ACTUAL 2022	BUDGET 2023	BUDGET 2024
REPAIRS	1,096	2,100	2,100
FUELS	6,319	4,500	7,000
OTHER EXPENSES	-	200	200
	350,573	378,569	406,231
ADULT OFFENDER COM SERV PROG			
SALARIES - TEMPORARY	21,453	24,098	26,062
WORKERS COMPENSATION	593	964	1,147
SOCIAL SECURITY	1,127	1,844	1,994
TELEPHONE	509	600	600
	23,682	27,506	29,803
SRO ELEMENTARY			
SALARIES - PERMANENT	164,948	224,449	232,499
SALARIES-CONTRACTUAL	70,482	108,948	119,498
HEALTH & DENTAL	38,299	35,362	59,484
UNIFORMS	836	1,000	1,000
LIFE & LTD	480	705	705
EMPLOYEE DEVELOPMENT	75	500	500
RETIREMENT	51,539	76,360	77,280
WORKERS COMPENSATION	13,755	16,364	21,120
SOCIAL SECURITY	17,108	25,505	26,909
LIABILITY INSURANCE	3,253	6,100	2,790
AUTO INSURANCE	2,633	3,200	3,030
WEAPON MAINTENANCE	528	2,500	2,500
REPAIRS	2,130	3,500	3,500
FUELS	4,581	7,500	7,500
OTHER EXPENSES	-	500	500
	370,646	512,493	558,815
FIRE COMPANIES			
OTHER EXPENSES	176,880	234,007	234,814
FIRE COMPANIES	1,507,262	1,657,988	1,868,787
AMBULANCE FUNDING	107,713	107,713	107,713
STATE FIRE AID	307,230	307,230	313,128
	2,099,085	2,306,938	2,524,442
JAIL			
SALARIES - PERMANENT	2,097,978	2,216,199	2,266,253
SALARIES-OVERTIME	62,588	67,000	215,587
HEALTH & DENTAL	342,938	381,280	421,617
UNIFORMS	7,910	11,000	11,000
LIFE & LTD	10,340	14,783	15,290
EMPLOYEE DEVELOPMENT	18,949	20,000	20,000
RETIREMENT	269,772	235,429	295,831
WORKERS COMPENSATION	121,362	108,115	145,053
SOCIAL SECURITY	158,807	174,665	189,861
EMPLOYEE RECRUITMENT	-	1,500	1,500

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2024**

	ACTUAL 2022	BUDGET 2023	BUDGET 2024
TELEPHONE	9,604	9,600	9,600
POSTAGE	84	250	250
UTILITIES	90,079	110,000	110,000
VEHICLE LEASE	-	43,290	21,864
LIABILITY INSURANCE	11,747	20,000	21,500
AUTO INSURANCE	3,054	3,500	3,700
PRE-TRIAL SERVICE UNIT FEES	7,734	16,000	16,000
BUILDING MAINTENANCE	70,917	100,000	100,000
SECURITY EQUIPMENT	5,566	8,000	8,000
OPERATION OF AUTOS	2,180	3,000	3,000
FOOD SERVICE	211,856	273,000	310,000
MEDICAL SERVICE	662,941	750,000	1,100,000
FUELS	2,912	6,000	6,000
OFFICE SUPPLIES	7,472	11,500	11,500
JANITORIAL SUPPLIES	25,596	22,000	22,000
INMATE SUPPLIES	8,420	14,000	14,000
OTHER EXPENSES	7,992	10,000	10,000
	4,218,798	4,630,111	5,349,406
Animal Control			
SALARIES - PERMANENT	116,595	119,022	126,272
SALARIES-OVERTIME	5,105	6,360	7,000
HEALTH & DENTAL	32,617	34,851	38,841
UNIFORMS	802	2,000	2,000
LIFE & LTD	810	935	966
EMPLOYEE DEVELOPMENT	2,366	4,000	4,000
RETIREMENT	15,636	13,092	16,415
WORKERS COMPENSATION	5,571	5,015	5,473
SOCIAL SECURITY	8,627	9,592	10,195
TELEPHONE	1,527	2,100	2,100
EQUIPMENT	336	2,000	2,000
VEHICLE LEASE	-	7,741	10,650
CONTRACTUAL SERVICES	1,269	1,500	1,500
LIABILITY INSURANCE	1,293	1,450	1,650
AUTO INSURANCE	1,673	3,000	2,130
REPAIRS	2,028	3,000	3,000
FUELS	9,728	7,000	9,000
OTHER EXPENSES	7,527	7,000	7,000
	213,510	229,658	250,192
EMERG SERV: ADMINISTRATION			
SALARIES - PERMANENT	148,107	161,297	171,108
SALARIES-OVERTIME	685	750	750
SALARIES - TEMPORARY	8,261	10,911	10,911
HEALTH & DENTAL	15,438	17,681	19,828
LIFE & LTD	349	964	970

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2024**

	ACTUAL 2022	BUDGET 2023	BUDGET 2024
EMPLOYEE DEVELOPMENT	970	3,000	3,000
RETIREMENT	19,508	20,825	23,334
WORKERS COMPENSATION	342	303	302
SOCIAL SECURITY	11,530	13,231	13,982
TELEPHONE	1,496	1,000	1,100
POSTAGE	142	450	550
UTILITIES	8,178	8,500	8,500
CENTRAL DUPLICATING	2,963	3,200	3,200
MILEAGE & CONFERENCE EXPENSE	2,228	4,000	4,000
VEHICLE LEASE	-	-	11,650
AUTO INSURANCE	-	-	720
BLDG/GROUNDS MAINTENANCE	2,451	2,500	5,000
REPAIRS	-	-	1,000
FUELS	-	-	2,500
OFFICE SUPPLIES	879	900	1,500
RENT	21,076	20,970	-
OTHER EXPENSES	2,084	900	1,500
	246,688	271,382	285,405
EMERG SERV: COMMUNICATIONS			
SALARIES - PERMANENT	729,576	807,167	847,996
SALARIES CERTIFICATIONS	-	4,202	4,202
SALARIES-OVERTIME	138,974	138,655	144,776
SALARIES - TEMPORARY	20,887	40,000	40,000
HEALTH & DENTAL	155,631	200,615	199,082
UNIFORMS	3,321	3,000	10,000
LIFE & LTD	3,819	6,020	6,203
EMPLOYEE DEVELOPMENT	1,810	3,000	4,000
RETIREMENT	102,249	92,680	115,066
WORKERS COMPENSATION	2,055	1,733	1,711
SOCIAL SECURITY	66,934	75,737	79,329
TELEPHONE	4,614	11,000	7,500
EQUIPMENT	11,173	18,000	36,000
UTILITIES	7,061	8,000	8,000
CENTRAL DUPLICATING	542	660	660
MILEAGE & CONFERENCE EXPENSE	5,233	5,000	7,000
VEHICLE LEASE	-	8,785	-
CONTRACTUAL SERVICES	1,030	10,000	7,500
LIABILITY INSURANCE	3,058	6,113	10,000
AUTO INSURANCE	-	700	735
OPERATION OF AUTOS	322	2,000	2,000
BLDG/GROUNDS MAINTENANCE	2,431	4,500	4,500
MAINTENANCE CONTRACT	206,358	238,907	265,000
FUELS	2,648	3,000	3,000
OFFICE SUPPLIES	988	1,000	2,000

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2024**

	ACTUAL 2022	BUDGET 2023	BUDGET 2024
OTHER EXPENSES	3,861	3,400	4,000
Reimbursed ENSB Expenses	121,691	130,373	140,000
CAPITAL OUTLAY	-	-	37,456
	1,596,266	1,824,247	1,987,716
EMERG SERV: EMS			
SALARIES - PERMANENT	2,056,227	2,203,297	2,350,015
SALARIES CERTIFICATIONS	27,473	88,000	88,000
SALARIES-OVERTIME	741,314	607,912	641,371
SALARIES - TEMPORARY	211,300	226,682	226,282
SALARIES - OTHER	4,295	4,500	4,500
HEALTH & DENTAL	320,151	412,427	473,424
UNIFORMS	31,429	17,750	20,000
LIFE & LTD	11,500	17,053	17,748
EMPLOYEE DEVELOPMENT	11,148	16,000	20,000
RETIREMENT	283,474	266,705	336,203
WORKERS COMPENSATION	134,143	122,023	133,888
SOCIAL SECURITY	227,947	236,985	253,258
TELEPHONE	6,567	6,412	4,500
POSTAGE	275	200	200
EQUIPMENT	34,183	50,000	80,000
UTILITIES	17,637	14,000	14,000
MILEAGE & CONFERENCE EXPENSE	3,750	6,000	9,000
VEHICLE LEASE	-	45,681	27,222
CONTRACTUAL SERVICES	9,996	12,000	15,000
AUTO INSURANCE	8,797	10,000	10,000
COMMUNICATIONS	3,462	3,000	7,500
BLDG/GROUNDS MAINTENANCE	13,920	10,000	15,000
EQUIPMENT MAINTENANCE	17,021	18,000	22,000
REPAIRS	58,758	50,000	100,000
FUELS	93,099	63,000	100,000
OFFICE SUPPLIES	2,967	3,000	3,000
SALARY MEDICAL DIRECTOR	45,248	40,000	65,000
EXPENSES MEDICAL DIRECTOR	3,958	5,000	5,000
AED/CPR PROGRAM	11,395	10,000	15,000
OTHER EXPENSES	5,661	5,000	5,000
RENT	3,000	3,000	3,000
	4,400,094	4,573,627	5,065,111
EMERGENCY MANAGEMENT			
SALARIES - PERMANENT	79,869	83,546	88,633
HEALTH & DENTAL	13,429	14,381	19,828
LIFE & LTD	279	500	522
EMPLOYEE DEVELOPMENT	1,779	2,000	2,000
RETIREMENT	10,974	9,190	11,522
WORKERS COMPENSATION	171	146	146

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2024**

	ACTUAL 2022	BUDGET 2023	BUDGET 2024
SOCIAL SECURITY	5,784	6,391	6,780
TELEPHONE	769	1,100	1,100
EQUIPMENT	2,624	5,000	7,000
MILEAGE & CONFERENCE EXPENSE	770	3,000	3,000
AUTO INSURANCE	904	700	1,720
SAFETY TRAINING	-	4,000	4,000
REPAIRS	-	-	1,000
FUELS	-	-	3,000
OFFICE SUPPLIES	193	200	500
OTHER EXPENSES	3,109	5,000	5,000
	120,654	135,154	155,751
HUMANE SOCIETY			
HUMANE SOC/ANIMAL CONTROL	281,139	306,323	336,955
	281,139	306,323	336,955
LIQUOR LICENSING			
SALARIES - PERMANENT	50,689	76,801	80,726
WORKERS COMPENSATION	627	690	740
SOCIAL SECURITY	3,812	5,875	6,176
POSTAGE	90	300	300
ADVERTISING	1,323	250	250
PRINTING AND PUBLICATIONS	581	440	440
MILEAGE & CONFERENCE EXPENSE	-	2,500	2,500
LEGAL SERVICES	8,024	-	-
TRAINING	780	600	600
OFFICE SUPPLIES	74	500	500
OTHER EXPENSES	200	300	300
	66,199	88,256	92,532
PW: GENERAL ADMINISTRATION			
SALARIES - PERMANENT	224,296	224,390	238,037
SALARIES-OVERTIME	897	513	1,000
HEALTH & DENTAL	35,423	34,851	38,841
UNIFORMS	1,931	2,400	3,000
LIFE & LTD	1,043	1,388	1,318
EMPLOYEE DEVELOPMENT	283	4,000	4,000
RETIREMENT	29,689	28,359	32,244
WORKERS COMPENSATION	5,592	5,080	5,521
SOCIAL SECURITY	16,444	17,205	18,286
TELEPHONE	3,114	2,500	2,500
POSTAGE	225	350	425
CENTRAL DUPLICATING	2,702	2,500	3,000
MILEAGE & CONFERENCE EXPENSE	3,560	2,500	2,700
AUTO INSURANCE	1,024	1,100	580

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2024**

	ACTUAL 2022	BUDGET 2023	BUDGET 2024
OPERATION OF AUTOS	128	1,100	1,100
FUELS	2,179	1,500	3,100
OFFICE SUPPLIES	4,734	3,200	3,200
OTHER EXPENSES	1,555	1,200	1,200
	334,816	334,136	360,052
PW: CENTRAL SHOP			
SALARIES - PERMANENT	223,572	286,308	298,651
SALARIES-OVERTIME	7,750	2,706	3,000
HEALTH & DENTAL	39,315	55,027	71,107
UNIFORMS	8,646	7,000	7,000
LIFE & LTD	1,184	2,077	2,130
EMPLOYEE DEVELOPMENT	311	1,500	1,500
RETIREMENT	30,259	31,494	38,825
WORKERS COMPENSATION	10,652	11,561	12,388
SOCIAL SECURITY	16,609	22,110	23,076
TELEPHONE	509	600	750
VEHICLE LEASE	-	16,927	-
AUTO INSURANCE	2,300	2,400	2,620
PARTS	52,325	90,000	82,000
MAINTENANCE CONTRACT	2,743	10,000	6,000
REPAIRS	53,814	44,000	49,000
PARTS - ROADS	134,381	130,000	127,000
FUELS	4,635	4,200	5,400
LUBRICANTS	14,818	24,000	29,000
TOOLS	6,716	7,000	7,000
JANITORIAL SUPPLIES	229	-	-
OTHER EXPENSES	8,860	2,500	4,000
	619,627	751,410	770,447
PW: SOLID WASTE DISPOSAL			
SALARIES - PERMANENT	50,637	52,549	55,745
SALARIES-OVERTIME	2,411	1,000	2,500
HEALTH & DENTAL	16,513	17,681	19,828
UNIFORMS	365	325	350
LIFE & LTD	316	367	381
RETIREMENT	6,906	5,780	7,247
WORKERS COMPENSATION	2,415	2,142	2,392
SOCIAL SECURITY	3,668	4,096	4,456
UTILITIES	6,170	6,500	6,500
CONTRACTUAL SERVICES	81,953	90,000	-
REGIONAL LANDFILL COST	66,687	70,000	180,000
AUTO INSURANCE	901	1,000	1,060
REPAIRS	9,139	9,000	8,000
FUELS	8,400	6,400	10,500
SUPPLIES AND MATERIALS	399	1,000	2,000

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2024**

	ACTUAL 2022	BUDGET 2023	BUDGET 2024
OTHER EXPENSES	205	500	500
RENT	3,500	3,500	2,500
	260,583	271,840	303,959
PW: JOHNSONGRASS			
SALARIES - PERMANENT	44,412	35,241	37,393
SALARIES-OVERTIME	2,162	-	2,500
HEALTH & DENTAL	13,429	14,381	16,133
UNIFORMS	453	325	350
LIFE & LTD	293	394	409
EMPLOYEE DEVELOPMENT	55	600	600
RETIREMENT	7,722	6,461	8,102
WORKERS COMPENSATION	2,140	1,410	1,638
SOCIAL SECURITY	3,220	2,696	3,052
TELEPHONE	659	600	600
AUTO INSURANCE	642	650	670
PARTS	59	1,200	1,200
CHEMICALS	2,120	5,000	5,000
REPAIRS	1,107	1,700	1,700
FUELS	2,495	2,400	2,900
OFFICE SUPPLIES	221	350	350
OTHER EXPENSES	181	300	300
	81,371	73,708	82,897
PW: MOSQUITO CONTROL			
SALARIES - PERMANENT	12,056	23,494	24,929
SALARIES-OVERTIME	-	840	-
SALARIES - TEMPORARY	6,224	5,800	5,974
UNIFORMS	156	975	1,000
EMPLOYEE DEVELOPMENT	-	200	200
WORKERS COMPENSATION	593	1,185	1,269
SOCIAL SECURITY	1,398	2,267	2,004
TELEPHONE	-	300	300
POSTAGE	70	100	100
VEHICLE LEASE	-	32,808	11,583
AUTO INSURANCE	1,121	1,200	1,310
REPAIRS	2,181	2,500	3,200
FUELS	4,027	3,600	4,200
OFFICE SUPPLIES	-	100	100
STATE EXPENSES	10,000	9,500	9,500
OTHER EXPENSES	-	200	200
	37,826	85,069	65,869
PW: ROADS			
SALARIES - PERMANENT	808,956	973,457	1,072,590
SALARIES-OVERTIME	33,252	19,000	40,000
HEALTH & DENTAL	153,110	237,230	283,663

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2024**

	ACTUAL 2022	BUDGET 2023	BUDGET 2024
UNIFORMS	5,734	7,500	8,000
LIFE & LTD	4,989	7,147	7,855
EMPLOYEE DEVELOPMENT	1,204	5,500	5,500
RETIREMENT	110,670	107,080	139,437
WORKERS COMPENSATION	38,376	39,698	45,690
SOCIAL SECURITY	61,361	75,923	85,113
TELEPHONE	3,094	3,900	4,000
MILEAGE & CONFERENCE EXPENSE	1,039	1,500	1,500
VEHICLE LEASE	608	148,138	142,668
CONTRACTUAL SERVICES	2,415	14,000	76,000
AUTO INSURANCE	14,143	15,000	18,090
FUELS	120,270	94,000	124,000
PIPE	1,736	21,000	12,000
STONE	-	5,500	3,000
ASPHALT	22,186	50,000	30,000
ROAD MATERIALS	82,049	20,000	40,000
GRAVEL	22,512	35,000	80,000
SIGN MATERIALS	11,010	14,000	19,000
OTHER CONSTRUCTION MATERIALS	20,377	30,000	30,000
LINE STRIPING	39,394	57,000	-
EQUIPMENT	22,958	6,000	6,500
OTHER EXPENSES	11,757	5,000	5,000
EMERGENCY OPERATIONS	6,458	15,000	15,000
	1,599,658	2,007,573	2,294,606
PW: COUNTY BUILDINGS			
SALARIES - PERMANENT	222,879	233,450	247,665
SALARIES-OVERTIME	5,017	5,000	5,400
HEALTH & DENTAL	29,532	31,551	35,146
UNIFORMS	1,231	1,200	1,300
LIFE & LTD	1,343	1,568	1,629
EMPLOYEE DEVELOPMENT	1,965	1,200	1,200
RETIREMENT	30,134	25,680	32,196
WORKERS COMPENSATION	10,458	9,538	11,337
SOCIAL SECURITY	17,018	18,241	19,359
TELEPHONE	3,841	3,300	3,500
UTILITIES	146,657	175,000	168,000
CENTRAL DUPLICATING	-	500	500
VEHICLE LEASE	-	33,540	37,701
CONTRACTUAL SERVICES	211,221	300,000	300,000
AUTO INSURANCE	1,674	2,700	2,750
REPAIRS & MAINTENANCE	96,126	130,000	137,000
REPAIRS	3,144	4,500	4,500
FUELS	7,438	6,000	8,600
TOOLS	3,874	3,400	4,200

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2024**

	ACTUAL 2022	BUDGET 2023	BUDGET 2024
Care Team Expenses	-	600	600
OTHER EXPENSES	580	1,500	1,500
	794,132	988,468	1,024,083
HEALTH			
SALARY OFFICER	3,110	3,143	3,143
WORKERS COMPENSATION	7	6	6
SOCIAL SECURITY	210	240	240
CAROLINE MENTAL HEALTH	47,754	48,709	48,709
HEALTH DEPARTMENT	401,033	409,054	537,461
CAROLINE CENTER	26,845	26,845	26,845
	478,959	487,997	616,404
SOCIAL SERVICES			
UPPER SHORE AGING	177,132	250,068	292,967
DELMARVA COMM. SERVICES INC	85,000	85,000	85,000
St. Martin Ministries	7,500	7,500	7,500
HUMAN SERVICE COUNCIL	20,000	25,000	25,000
HIS HOPE	-	-	5,000
AARON'S PLACE	5,000	5,000	5,000
CASA FOR CAROLINE	5,000	5,000	5,000
Big Brothers Big Sisters	5,000	5,000	5,000
MID SHORE FAMILY VIOLENCE	4,075	5,000	5,000
Positive Strides	5,000	5,000	5,000
Men for Change Inc	5,000	8,000	8,000
	318,707	400,568	448,467
EDUCATION			
CHESAPEAKE COLLEGE	1,554,743	1,496,040	1,612,223
BOARD OF EDUCATION	14,219,284	14,334,903	14,734,903
BOE SUPPLEMENTAL ALLOCATION	400,000	400,000	-
BD OF ED TEACHERS PENSION	1,346,097	1,346,097	1,346,097
CHEASP DORCHESTER BOND INT	1,004	520	-
CHEAP DORCHESTER BOND	10,998	11,568	-
CHESAPEAKE ALLIED HLTH PRINC	67,209	-	72,639
CHESAPEAKE ALLIED HLTH INT	42,338	-	63,853
CHESAPEAKE COLLEGE REPAIRS	94,676	88,312	91,653
	17,736,349	17,677,440	17,921,368
RECREATION			
SALARIES - PERMANENT	443,652	467,867	452,214
SALARIES-OVERTIME	9,731	5,193	5,608
SALARIES - TEMPORARY	34,199	67,127	8,594
HEALTH & DENTAL	77,303	85,183	99,677
UNIFORMS	579	600	1,000
LIFE & LTD	2,415	2,814	2,721
EMPLOYEE DEVELOPMENT	689	1,000	1,000
RETIREMENT	59,795	48,546	59,929

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2024**

	ACTUAL 2022	BUDGET 2023	BUDGET 2024
WORKERS COMPENSATION	11,862	14,385	12,219
SOCIAL SECURITY	35,392	41,324	35,681
CRIMINAL BACKGROUND CHECKS	558	600	600
POSTAGE	1,147	1,200	1,260
PRINTING AND PUBLICATIONS	210	1,900	1,900
EQUIPMENT	917	2,000	2,200
CENTRAL DUPLICATING	5,119	6,500	6,500
MILEAGE & CONFERENCE EXPENSE	6,920	5,000	5,000
ASSOCIATION DUES	2,319	2,000	2,320
VEHICLE LEASE	-	8,642	10,095
CONTRACTUAL SERVICES	4,494	4,000	4,400
OFFICE SUPPLIES	3,147	3,400	3,400
OTHER EXPENSES	16,518	12,450	13,695
	716,967	781,731	730,013
PARKS			
SALARIES - PERMANENT	115,317	161,345	179,287
SALARIES-OVERTIME	3,940	5,000	5,400
SALARIES - TEMPORARY	18,596	21,872	21,872
HEALTH & DENTAL	28,066	40,647	29,335
UNIFORMS	334	600	900
LIFE & LTD	679	1,117	1,194
EMPLOYEE DEVELOPMENT	-	1,000	1,000
RETIREMENT	15,558	17,748	23,307
WORKERS COMPENSATION	6,295	7,529	8,483
SOCIAL SECURITY	9,923	14,399	15,802
TELEPHONE	1,138	1,200	1,800
UTILITIES	44,236	42,000	48,600
VEHICLE LEASE	-	23,340	26,817
CONTRACTUAL SERVICES	16,698	26,000	26,000
Mowing Service	30,160	29,000	29,000
AUTO INSURANCE	2,779	3,500	3,954
REPAIRS & MAINTENANCE	21,292	42,000	46,200
LAWN CARE	2,332	4,000	4,400
REPAIRS	7,583	5,000	5,000
FUELS	15,234	10,500	17,000
OTHER EXPENSES	1,773	4,750	4,750
	341,932	462,547	500,101
ARTS			
CAROLINE ARTS COUNCIL	5,000	6,500	6,500
	5,000	6,500	6,500
LIBRARY			
LIBRARY	1,252,728	1,302,728	1,353,048
IMAGINATION LIBRARY	6,000	6,000	6,000
	1,258,728	1,308,728	1,359,048

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2024**

	ACTUAL 2022	BUDGET 2023	BUDGET 2024
EXTENSION SERVICE			
OPERATING APPROPRIATION	35,100	40,600	43,100
EXTENSION SERVICE	119,125	128,972	136,574
	154,225	169,572	179,674
SOIL CONSERVATION			
PUBLIC DRAINAGE ASSOCIATIONS	-	-	40,000
	-	-	40,000
ECONOMIC DEVELOPMENT			
MID SHORE REGIONAL COUNCIL	15,000	15,000	15,000
TOURISM	87,842	-	-
Small Business Development Center	3,000	-	-
	105,842	15,000	15,000
DEBT SERVICE			
BOND ADMIN COSTS	3,461	3,500	3,500
JAIL FACILITIES PRINC	11,468	11,549	11,630
JAIL FACILITIES INT	1,537	1,457	1,376
2014 PUBLIC IMP BOND PRINC	320,000	330,000	345,000
2014 PUBLIC IMP BOND INTREST	163,744	154,144	145,894
2019 PUBLIC IMPROV. & REFUND BOND PRINC.	3,005,000	2,230,000	2,205,000
2019 PUBLIC IMPROV. & REFUND BOND INT	1,347,450	1,197,200	1,085,700
	4,852,661	3,927,850	3,798,100
INTERGOVERNMENTAL			
IN LIEU OF BANKSTOCK	3,090	3,090	3,090
TOWN PLANNING GRANTS	12,500	12,500	12,500
	15,590	15,590	15,590
CONTINGENCY			
CONTINGENCY OPERATIONS	392,031	389,341	537,500
	392,031	389,341	537,500
TRANSFERS OUT			
4 H & YOUTH FUND	22,082	35,075	24,529
Transfer to Ag. Land Preservation	20,000	20,000	20,000
TRANSFER TO CAPITAL	3,945,674	2,250,000	4,188,472
TRANS JONESTOWN WATER SYSTEM	876	7,310	4,710
	3,988,631	2,312,385	4,237,711
EXPENSES Total	58,430,302	60,025,233	65,811,638

CAPITAL
BUDGET AND
CAPITAL
IMPROVEMENT
FUND

Fiscal Year 2024

**COMMISSIONERS OF CAROLINE COUNTY
CAPITAL IMPROVEMENT RESERVE BUDGET
FISCAL YEAR 2024**

Capital & Capital Reserve

REVENUES		
TRANSFER TAX		
	TRANSFER TAX	800,000
		800,000
GRANTS - FEDERAL GOVERNMENT		
	OTHER FEDERAL GRANTS	1,397,232
	FEDERAL AID ROADS	2,400,000
		3,797,232
GRANTS - STATE GOVERNMENT		
	STATE ROAD CONSTRUCTION AID	372,108
	WATERWAY IMPROVEMENTS	950,000
	EMER NUM SYS	850,000
	PROGRAM OPEN SPACE GRANTS	3,148,912
		5,321,020
MISCELLANEOUS REVENUES		
	PARKS & RECREATION REIM CAP	42,417
		42,417
TRANSFERS IN		
	TRANSFER IN	4,188,472
	TRANSFER FR BLS	385,000
		4,573,472
OTHER FINANCING SOURCES		
	PRIOR YEAR CAPITAL ALLOCATIO	3,237,285
	PRIOR YR CAPITAL RESERVE	1,072,395
	BOND PROCEEDS	2,539,291
		6,848,971
REVENUES Total		21,383,112

**COMMISSIONERS OF CAROLINE COUNTY
CAPITAL IMPROVEMENT RESERVE BUDGET
FISCAL YEAR 2024**

EXPENSES		
COUNTY COMMISSIONERS		
	CAPITAL EQUIPMENT	445,000
	AGENDA SOFTWARE	20,000
		465,000
TECHNOLOGY		
	CAPITAL TECHNOLOGY	300,000
		300,000
SHERIFF		
	CAPITAL SHERIFF CA	408,576
		408,576
JAIL		
	CAPITAL CORRECTIONS CA	79,926
		79,926
EMERGENCY MANAGEMENT GRANTS		
	DES AMUBLANCE PURCHASE	385,000
	911 PHONE SYSTEM	850,000
	CAPITAL DES EMS	502,547
	CAPITAL EQUIPMENT	300,000
		2,037,547
PW: ROADS		
	STATE AID ROAD PROJECTS CA	372,108
	BRIDGE REPLACE FED AID CA	2,400,000
	ROADS MAINTENANCE CA	2,941,485
	CAP PW EQUIPMENT CA	728,000
	CAPITAL RESERVE RDS CA	461,909
	CAPITAL RESERVE BRIDGES & ROADS	610,486
	CAPITAL RESERVE	800,000
	BOND HOT MIX	677,127
		8,991,115
PW: COUNTY BUILDINGS		
	CAP BUILDINGS	1,006,433
		1,006,433
EDUCATION		
	ROOF PROJECTS BOND	1,412,164
		1,412,164
RECREATION		
	JONESTOWN PARK PROP CA	300,000
	CHOPTANK MARINA	1,425,000
	CHOPTANK NATURE PARK	9,018
	NORTH COUNTY PARK	2,818,591
	LAND PRESERV & REC MASTER PLAN	25,000
	HENDERSON PARK	202,419
	BALLFIELD ENG. & RENOVATIONS	700,632
	CAP ALLOCATION	33,000

**COMMISSIONERS OF CAROLINE COUNTY
CAPITAL IMPROVEMENT RESERVE BUDGET
FISCAL YEAR 2024**

CAPITAL ALLOC REC& PARKS	528,790
HARMONY PARK CA	57,901
BOND DENTON ARMORY COMM CA	450,000
	6,550,351
LIBRARY	
CAPITAL LIBRARY	132,000
	132,000
EXPENSES Total	21,383,112

**Caroline County
Capital Improvement Program
FY 2024**

<i>Department Name</i>			FY	FY	FY	FY	FY	FY
	Total	Prior Year	2024	2025	2026	2027	2028	2029
Technology	416,000	6,000	300,000	45,000	65,000	0	0	0
Court System	0	0	0	0	0	0	0	0
Planning & Codes Administration	21,000	21,000	0	0	0	0	0	0
Sheriffs Department	2,270,460	0	408,576	350,694	361,215	372,052	383,213	394,710
Corrections	7,267,276	7,082,350	79,926	20,000	45,000	20,000	20,000	0
Department of Emergency Services	8,283,547	1,866,000	2,037,547	644,000	754,000	775,000	1,362,000	845,000
Public Works	45,441,646	8,800,532	8,991,115	5,550,000	4,750,000	5,950,000	5,050,000	6,350,000
Infrastructure/Comm Development	1,550,000	0	0	1,000,000	50,000	500,000	0	0
Board of Education	16,300,073	366,909	1,412,164	4,919,000	0	1,000,000	8,602,000	0
Facilities	5,868,419	1,214,986	1,006,433	1,039,000	961,000	947,000	560,000	140,000
Recreation and Parks	17,243,627	3,580,276	6,550,351	2,818,000	2,045,000	925,000	450,000	875,000
Library	352,000	0	132,000	25,000	195,000	0	0	0
Soil Conservation	0	0	0	0	0	0	0	0
Admin/Finance/Tax	485,000	20,000	465,000	0	0	0	0	0
Animal Control	0	0	0	0	0	0	0	0
Totals	105,499,048	22,958,053	21,383,111	16,410,694	9,226,215	10,489,052	16,427,213	8,604,710
<i>Sources of Funding</i>								
General Fund		3,050,000	4,188,472					
State Grants		6,831,875	5,321,020					
Grants-Federal		4,900,000	3,797,232					
Bonds		2,740,650	2,539,291					
General Fund PY		3,945,674	3,237,285					
Capital Reserve PY		1,073,845	1,872,395					
Fund Balance		0	0					
Miscellaneous		416,009	427,417					
Totals		22,958,053	21,383,111					

COMMISSIONERS OF CAROLINE COUNTY								
Capital Improvement Budget								
Fiscal Year 2024								
Department	Total	General Fund		Capital Reserve	2019 Bond	State Grant	Federal Grant	Other
	Amount	2024& FB	Prior Years					
ADMINISTRATION								
COMMISSIONERS TAHOE	45,000	45,000						
VEHICLE BUYOUT	400,000	400,000						
AGENDA SOFTWARE	20,000		20,000					
Department Totals	465,000	445,000	20,000	0	0	0	0	0
CORRECTIONS								
HVAC	51,700		51,700					
DIGITAL CAMERA	28,226		28,226					
Department Totals	79,926	0	79,926	0	0	0	0	0
OFFICE OF TECHNOLOGY								
Replacement Router/ Switch Network Equipment	250,000	250,000						
Replacement Servers	50,000	50,000						
Department Totals	300,000	300,000	0	0	0	0	0	0
DEPARTMENT OF EMERGENCY SERVICES								
AED Safe Stations	30,000	30,000						
Bi Directional Antenna - Colonel Richardson High School	40,000	40,000						
Motorola Radio Management	75,000	75,000						
Tyler Technologies Crew Force	90,000	90,000						
Stretchers - Qty 4	76,000	76,000						
Stair Chairs - Qty 4	17,000	17,000						
GENERATOR	139,547		139,547					
AMBULANCE	300,000		300,000					
AMBULANCE	385,000							385,000
GENERATOR PM11	35,000		35,000					
911 CENTER PHONE SYSTEM	850,000					850,000		
Department Totals	2,037,547	328,000	474,547	0	0	850,000	0	385,000
PUBLIC WORKS								
TAR & CHIP	2,147,179	738,496	236,575	800,000		372,108		
HOT MIX OVERLAY	1,992,398	800,000	515,271		677,127			
CONSTRUCTION BRIDGES	3,010,486			610,486			2,400,000	
RIVER ROAD PIPE	1,113,053		651,144	461,909				
SLIDE IN SALT SPREADER	12,000	12,000						
ASPHALT CONCRETE SAW	13,000	13,000						
DITCH BANK MOWER	20,000	20,000						
DITCH BANK MOWER	20,000	20,000						
UTV	15,000	15,000						
ASPHALT ROLLER WITH TRAILER	60,000		60,000					
38000 SIX WHEEL DUMP TRUCK	180,000		180,000					
SNOW PLOW	11,000		11,000					
SAND SPREADER	8,000		8,000					
SINGLE AXLE DUMP TRUCK	150,000		150,000					
SNOW PLOW	11,000		11,000					
SAND SPREADER	8,000		8,000					
MOWING TRACTOR	135,000		135,000					
12,00 LBS FORK LIFT	50,000		50,000					
ACCIDENT RESPONSE TRAILER	35,000		35,000					
Department Totals	8,991,115	1,618,496	2,050,989	1,872,395	677,127	372,108	2,400,000	0
FACILITIES								
LIBRARY ELEVATOR AND ROOF	132,000	132,000						
TRAINING CENTER LEAD ABATEMENT	12,000	12,000						
DPW KEY FOB ACCESS	25,000	25,000						
DPW BUILDING PAINTING	40,000	40,000						
HODO COLLECTION SITES								
FEDERALSBURG HODO SITE WORK	180,000	180,000						
RENOVATE HODO SHACKS	5,000		5,000					
REPLACE ALL THREE SHACKS	12,000		12,000					
COURTHOUSE								
HVAC COURTROOM	80,000	80,000						
BASEMENT DOORS	10,000	10,000						
CLOCK TOWER REHAB/WATER DAMAGE	150,000	150,000						
REPLACE RUSTED EXTERIORS DOORS	15,000		15,000					
HAPS BUILDING								
COMMON AREA FLOORING	150,000	150,000						
ADULT DAYCARE FLOORING	60,000	60,000						
EXTERIOR DOOR REPLACEMENT	10,000	10,000						
HOBBS SHOOTING RANGE								
NEW WELL AT TRAINING SITE	20,000		20,000					
NEW SEPTIC HOLDING TANK AT TRAINING	8,000		8,000					
HUMANE SOCIETY								
2023 TRANSIT VEHICLE	55,000		55,000					
COMPUTER SYSTEM UPGRADE	9,400	9,400						
FENCING BARN CAT HOUSE	20,033	20,033						

COMMISSIONERS OF CAROLINE COUNTY										
Capital Improvement Budget										
Fiscal Year 2024										
	Total	General Fund		Capital Reserve						
Department	Amount	2024& FB	Prior Years		2019 Bond	State Grant	Federal Grant	Other		
STORAGE BUILDING ROOF REPAIRS	30,000	30,000								
EXHAUST DUCT REPLACEMENT	15,000	15,000								
COUNTY WIDE	100,000	100,000								
Department Totals	1,138,433	1,023,433	115,000	0	0	0	0	0	0	
BOARD OF EDUCATION										
FEDERALSBURG ELEMENTARY ROOF REPLACEMENT	284,164				284,164					
NORTH CAROLINE HIGH SCHOOL ROOF REPLACEMENT	960,000				960,000					
PRESTON ELEMENTARY ROOF REPLACEMENT	168,000				168,000					
Department Totals	1,412,164	0	0	0	1,412,164	0	0	0	0	
RECREATION AND PARKS										
Kubota RTV	33,000	33,000								
Ballfield Engineering & Renovations	760,695	60,063				700,632				
4H LEAD MITIGATION	50,000		50,000							
Caroline Courthouse-Pathway Improvement	5,000		5,000							
Choptank Marina Parking Lot Main.	75,000					75,000				
Choptank Marina Basin Dredging	500,000					500,000				
Choptank Marina Dredge Disposal and Eng.	450,000					450,000				
Choptank Marina Fuel Station	250,000					250,000				
Choptank Marina Back Parking Lot	150,000					150,000				
Choptank Nature Park	15,267		6,249			9,018				
Denton Elementary Ballfield improv	5,000		5,000							
FRETTERD CENTER HVAC	506,146		56,146		450,000					
HARMONY PARK	62,201		4,300			57,901				
Henderson Community Park	222,419		20,000			202,419				
Jonestown Community Park	320,000		20,000			300,000				
Land Preservation, P&R Master Plan	25,000					25,000				
LMS Sr League Field Improvement	5,000		5,000							
North County Regional Park	3,063,395	40,000	251,439			1,332,307	1,397,232	42,417		
NC Regional Pk Coastal Bay Trust Gr	46,635					46,635				
Reservation Software	2,625		2,625							
Templeville	2,968		2,968							
Department Totals	6,550,351	133,063	428,727	0	450,000	4,098,912	1,397,232	42,417		
SHERIFF'S OFFICE										
PPV TAHOE (ENT)	68,096		68,096							
PPV TAHOE	68,096	68,096								
PPV TAHOE	68,096	68,096								
PPV TAHOE	68,096	68,096								
PPV TAHOE	68,096	68,096								
PPV TAHOE	68,096	68,096								
Department Total	408,576	340,480	68,096	0	0	0	0	0	0	
Total Projects: Expenditures & Revenue Sources	21,383,111	4,188,472	3,237,285	1,872,395	2,539,291	5,321,020	3,797,232	427,417		

**ENTERPRISE
FUNDS**

Fiscal Year 2024

**COMMISSIONERS OF CAROLINE COUNTY
ENTERPRISE FUNDS
FISCAL YEAR 2024**

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 chargers.

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

Recreation Programs

PRIOR YEAR ESTIMATED BALANCE **575,000**

REVENUES

GRANTS - STATE GOVERNMENT

CCPS AFTERSCHOOL GRANT	165,971
21ST CENTURY SUMMER LEARNING	318,191
SANITARY GRANT	5,000
Land Preservation Rec. Plan Grant	25,000

514,162

CHARGES FOR SERVICES

BOAT RAMP	25,000
ADULT PROGRAMS	15,000
YOUTH PROGRAMS	52,000
Youth Sports	44,000
SPECIAL EVENTS	22,600
ADMINISTRATION	500
MARINA	40,000
RENT LAND	4,465

203,565

MISCELLANEOUS REVENUES

SCHOLARSHIP FUND	3,000
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3,000

REVENUES Total 720,727

EXPENSES

RECREATION

BOAT RAMP	10,000
GANEYS WHARF RESIDENCE	1,000
FEES CREDIT CARD	4,000

15,000

Administration

SALARIES - TEMPORARY	7,500
WORKERS COMPENSATION	330
SOCIAL SECURITY	574
TELEPHONE	3,000
CONTRACTUAL SERVICES	5,000
ADMINISTRATION	2,500

18,904

MARINA

SALARIES - TEMPORARY	8,500
WORKERS COMPENSATION	320

**COMMISSIONERS OF CAROLINE COUNTY
ENTERPRISE FUNDS
FISCAL YEAR 2024**

	SOCIAL SECURITY	450
	UTILITIES	4,400
	CONTRACTUAL SERVICES	14,000
	OTHER EXPENSES	3,900
		31,570
Special Events		
	SALARIES - TEMPORARY	2,000
	WORKERS COMPENSATION	88
	SOCIAL SECURITY	153
	SPECIAL EVENTS	18,000
		20,241
TRANSFERS OUT		
	TRANSFERS OUT	7,580
		7,580
ADULT PROGRAMS		
	SALARIES - TEMPORARY	6,000
	WORKERS COMPENSATION	317
	SOCIAL SECURITY	551
	ADULT PROGRAM EXPENSES	4,000
		10,868
YOUTH PROGRAMS		
	SALARIES - TEMPORARY	25,000
	WORKERS COMPENSATION	1,100
	SOCIAL SECURITY	1,913
	YOUTH EXPENSES	21,000
		49,013
Youth Sports		
	SALARIES - TEMPORARY	23,000
	WORKERS COMPENSATION	1,012
	SOCIAL SECURITY	1,760
	YOUTH EXPENSES	16,000
		41,772
CCPS AFTERSCHOOL		
	SALARIES - TEMPORARY	133,872
	EMPLOYEE DEVELOPMENT	300
	WORKERS COMPENSATION	11,329
	SOCIAL SECURITY	11,330
	CRIMINAL BACKGROUND CHECKS	310
	TELEPHONE	1,147
	PRINTING AND PUBLICATIONS	240
	CONTRACTUAL SERVICES	3,600
	TRAVEL	243
	OFFICE SUPPLIES	100
	OTHER EXPENSES	3,500
		165,971
21ST CENTURY SUMMER LEARNING		
	SALARIES - TEMPORARY	231,091
	EMPLOYEE DEVELOPMENT	2,150

**COMMISSIONERS OF CAROLINE COUNTY
ENTERPRISE FUNDS
FISCAL YEAR 2024**

WORKERS COMPENSATION	10,380	
SOCIAL SECURITY	16,935	
CRIMINAL BACKGROUND CHECKS	2,170	
POSTAGE	1,428	
PRINTING AND PUBLICATIONS	1,064	
MILEAGE & CONFERENCE EXPENSE	8,210	
CONTRACTUAL SERVICES	29,480	
TRAVEL	1,064	
OTHER EXPENSES	7,980	
21ST CENTURY GRANT	6,239	
	318,191	
Land Preservation Rec. Plan		
CONTRACTUAL SERVICES	25,000	
	25,000	
EXPENSES Total	704,110	
ESTIMATED ENDING BALANCE		591,617

**COMMISSIONERS OF CAROLINE COUNTY
ENTERPRISE FUNDS
FISCAL YEAR 2024**

Public Works Fuel System

PRIOR YEAR ESTIMATED BALANCE	500,000
REVENUES	
CHARGES FOR SERVICES	
GASOLINE SALES	840,000
	840,000
REVENUES Total	840,000
EXPENSES	
PW: CENTRAL SHOP	
FUEL SYSTEM MAINTENANCE	25,000
FUELS	800,000
	825,000
EXPENSES Total	825,000
ESTIMATED ENDING BALANCE	515,000

Broadband Supply

PRIOR YEAR ESTIMATED BALANCE	600,000
REVENUES	
CHARGES FOR SERVICES	
BOE LEASE	68,462
Library Broadband Lease	10,248
VERIZON WIRELESS LEASE	37,599
Rack Lease	338
	116,647
REVENUES Total	116,647
EXPENSES	
BROADBAND SUPPLY	
SALARIES - PERMANENT	43,337
RETIREMENT	4,767
WORKERS COMPENSATION	83
SOCIAL SECURITY	3,315
HARDWARE & MAINTENANCE N C/A	25,000
	76,502
EXPENSES Total	76,502
ESTIMATED ENDING BALANCE	640,145

**COMMISSIONERS OF CAROLINE COUNTY
ENTERPRISE FUNDS
FISCAL YEAR 2024**

Basic Life Support

PRIOR YEAR ESTIMATED BALANCE		1,600,000
REVENUES		
GRANTS - STATE GOVERNMENT		
MD ESPP	500,000	
	500,000	
CHARGES FOR SERVICES		
SUBSCRIPTION PLAN	92,000	
BASIC LIFE SERVICES	1,525,000	
	1,617,000	
	REVENUES Total	2,117,000
EXPENSES		
HEALTH		
BLS TRAINING	5,000	
POSTAGE	200	
EQUIPMENT	22,000	
CONTRACTUAL SERVICES	31,000	
COMMUNICATIONS	13,000	
BILLING SERVICE BLS	85,000	
OFFICE SUPPLIES	400	
MEDICAL SUPPLIES	80,000	
BLS SUBSCRIPTION MANAGEMENT	20,000	
CAPITAL OUTLAY	120,000	
EMERG MED SERV FIRE CO	50,000	
MARKETING / PUBLIC INFO	4,000	
BILL CLERK/ TRAINING COORD. SALARY TRANSFER	92,195	
EMT SALARY TRANSFER	130,000	
	652,795	
TRANSFERS OUT		
TRANSFERS OUT	1,166,000	
	1,166,000	
	EXPENSES Total	1,818,795
ESTIMATED ENDING BALANCE		1,898,205

**SPECIAL
REVENUE FUND**

Fiscal Year 2024

**COMMISSIONERS OF CAROLINE COUNTY
SPECIAL REVENUE FUNDS
FISCAL YEAR 2024**

Jonestown Water System

REVENUES

CHARGES FOR SERVICES

JONESTOWN WATER FEES	16,090
	16,090

TRANSFERS IN

JONESTOWN WATER SYSTEM	4,710
	4,710

REVENUES Total	20,800
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EXPENSES

JONESTOWN WATER SYSTEM

UTILITIES	4,500
CONTRACTUAL SERVICES	6,800
REPAIRS & MAINTENANCE	6,000
SUPPLIES AND MATERIALS	3,000
OTHER EXPENSES	500

	20,800
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EXPENSES Total	20,800
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Caroline Co 4-H & Youth Park

REVENUES

MISCELLANEOUS REVENUES

SECURITY DEPOSIT	2,500
RENTS 4 H BLDG	23,000
RENT LAND	5,160

	30,660
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TRANSFERS IN

TRANSFER IN	24,529
	24,529

REVENUES Total	55,189
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EXPENSES

4 H AND YOUTH PARK

SALARIES - TEMPORARY	20,540
WORKERS COMPENSATION	904
SOCIAL SECURITY	1,571
TELEPHONE	624
UTILITIES	17,000
CONTRACTUAL SERVICES	1,000
REPAIRS & MAINTENANCE	5,000
LAWN CARE	7,800
OTHER EXPENSES	750

	55,189
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EXPENSES Total	55,189
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**COMMISSIONERS OF CAROLINE COUNTY
SPECIAL REVENUE FUNDS
FISCAL YEAR 2024**

Special Grant Programs

REVENUES

GRANTS - STATE GOVERNMENT

	Legacy Grant Revenue	25,000
		25,000
REVENUES Total		25,000

EXPENSES

ECONOMIC DEVELOPMENT

	Legacy Grant Expense	25,000
		25,000
EXPENSES Total		25,000

Law Enforcement Grants

REVENUES

GRANTS - FEDERAL GOVERNMENT

	VESTS OMB #1121 0235	3,750
		3,750

GRANTS - STATE GOVERNMENT

	SOCM GRANT	8,738
		8,738

OTHER GRANTS

	SAFE STATION GRANT	30,000
		30,000
REVENUES Total		42,488

EXPENSES

SHERIFF

	SAFE STATION FUNDING EXPENSE	30,000
		30,000

VESTS FEDERAL

	UNIFORMS	3,750
		3,750

SOCM

	SALARIES-OVERTIME	7,760
	WORKERS COMPENSATION	321
	SOCIAL SECURITY	657
		8,738
EXPENSES Total		42,488

**COMMISSIONERS OF CAROLINE COUNTY
SPECIAL REVENUE FUNDS
FISCAL YEAR 2024**

Agri Land Preservation

REVENUES

TRANSFERS IN

	TRANSFER AGR LAND	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

Summerfest

REVENUES

SUMMERFEST REVENUE

	CORP SPONSORS	28,000
	GRANTS	11,000
	BOOTH FEES	8,700
	GENERAL REVENUE	1,000
		48,700
	REVENUES Total	48,700

EXPENSES

SUMMERFEST EXPENSES

	CONTRACTUAL SERVICES	36,700
	OTHER EXPENSES	12,000
		48,700
	EXPENSES Total	48,700

**COMMISSIONERS OF CAROLINE COUNTY
SPECIAL REVENUE FUNDS
FISCAL YEAR 2024**

Commissary

REVENUES

MISCELLANEOUS REVENUES

	INMATE FUNDS	45,350
	PHONE COMMISSIONS	45,000
	COMMISSION SALES	52,000
		142,350
	REVENUES Total	142,350

EXPENSES

COMMISSARY

	POSTAGE	600
	PHONE COMISSARY SALE EXP	45,000
	CENTRAL DUPLICATING	11,000
	CABLE	3,750
	COMMISSARY SALES	52,000
	Commissary Supplies	30,000
		142,350
	EXPENSES Total	142,350

Law Library

REVENUES

CHARGES FOR SERVICES

	COURT COSTS FEES & FINES	10,000
		10,000

MISCELLANEOUS REVENUES

	INTEREST	100
		100
	REVENUES Total	10,100

EXPENSES

LAW LIBRARY

	LAW BOOKS	10,000
	OTHER EXPENSES	100
		10,100
	EXPENSES Total	10,100

**COMMISSIONERS OF CAROLINE COUNTY
SPECIAL REVENUE FUNDS
FISCAL YEAR 2024**

Emergency Mgm Special Grants

REVENUES

GRANTS - FEDERAL GOVERNMENT

	H.S.LAW ENFORCEMENT GRT	29,462
	HOMELAND SECURITY	68,743
		98,205
	REVENUES Total	98,205

EXPENSES

HOMELAND SECURITY

	OPERATIONAL EXPENSE	20,000
	EQUIPMENT	24,743
	CONTRACTUAL SERVICES	19,000
	OTHER EXPENSES	5,000
		68,743

H.S. LAW ENFORCEMENT GRANT

	EQUIPMENT	29,462
		29,462
	EXPENSES Total	98,205

Caroline Business Tech Park

REVENUES

MISCELLANEOUS REVENUES

	REAPPROPRIATED PRIOR YEARS	39,400
		39,400
	REVENUES Total	39,400

EXPENSES

PARK EXPENSES

	UTILITIES	1,400
	CONTRACTUAL SERVICES	10,000
	MARKETING	28,000
		39,400
	EXPENSES Total	39,400

**COMMISSIONERS OF CAROLINE COUNTY
SPECIAL REVENUE FUNDS
FISCAL YEAR 2024**

Drug Task Forces

REVENUES

CHARGES FOR SERVICES

	DONATIONS & CONTRIBUTIONS	10,000
	FORFEITED MONIES	27,128
		37,128
	REVENUES Total	37,128

EXPENSES

TASK FORCE

	TELEPHONE	6,000
	UTILITIES	4,000
	MILEAGE & CONFERENCE EXPENSE	1,000
	CONTRACTUAL SERVICES	5,000
	AUTO INSURANCE	750
	LAWN CARE	2,000
	OFFICE SUPPLIES	1,000
	OTHER EXPENSES	15,428
	INVESTIGATION	1,950
		37,128
	EXPENSES Total	37,128

DAY SPRINGS TOWN HOUSES

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