

CAROLINE COUNTY GOVERNMENT

Official FY 2025
Budget Document



General Fund Budget,
Capital Budget, Enterprise Funds,
Special Revenue Funds

July 1, 2024 - June 30, 2025

OFFICIAL CAROLINE COUNTY GOVERNMENT FY 2025 BUDGET DOCUMENT

TABLE OF CONTENTS

	<i><u>Page Number</u></i>
FY 2025 Budget Message	1-2
Resolution #2024-14, Caroline County Establishment of the Fiscal Year 2025 Tax Rates	3-5
Resolution # 2024-17, Caroline County Establishment of the Fiscal Year 2025 Government Fee Schedule	6-14
Resolution# 2024-18, Caroline County Establishment of the Fiscal Year 2025 Operating and Capital Budget	15-18
General Fund Budget	19
Revenues (Three-Year History)	20-21
Proposed Expenditures (Three-Year History)	22-41
Capital Budget	42
Capital Budget - Revenue & Expenditures	43-44
Capital Improvement Program - Current Year Plus 5 Years	45-47
Enterprise Funds	48
Enterprise Funds by Fund	49-53
Special Revenue Funds	54
Special Revenue by Fund	55-60

FY25 Budget Message

Commissioner of Caroline County

Dear Reader,

The FY25 budget is the second 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 25 budget will include the following adjustments to employee compensation:

- All non-law enforcement personnel will receive a raise of 4%
- Base salaries increasing by 2%
- 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 presumes that some readers may be seeing this information for the first time. That requires giving some general background. The overall budget is comprised of three major parts: revenues, operating expenses, and capital investment. Translated into a simple formula, Revenues = Operating Expenses + Capital Investment. By law, the County's budget must be balanced. The County operates in a fiscal year with the new budget taking effect on July 1.

At the end of each fiscal year, the Finance team determines if the County finished "in the black" (where revenues have been greater than expenses) or "in the red" (where expenses have exceeded revenues). For the past 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 eleven internal County departments. The annual budget also provides for paying debt service on bonds issued for capital projects like school renovations and bridge construction.

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 \$540,624 in property taxes.

Capital

The FY 25 capital investment plan (CIP) totals about \$23,739,820 of which 5.5 million comes from the county's general funds. Notable capital projects include county road resurfacing, equipment replacement, vehicle replacement and investments into County parks. With revenue returning to a more stable pace the Commissioners have been able to significantly fund the Capital budget and try to get ahead of many major projects projected to come our way in the next several years.

Conclusion

The Commissioners have continued to operate on a "core services" model where each taxpayer's dollar is carefully spent. While a thoughtful and prudent plan, like most budgets, the FY 25 budget does face some challenges. Caroline County, like all counties in the State of Maryland, is facing historic mandated funding increases to our local education share. This local funding share is projected to increase at a pace that many counties in the state cannot simply keep up with. Pair this with reduced funding for programs like the state given Disparity Grant and you can see a situation where future years give us concern. While this may be the harsh reality coming to the counties in the state, Caroline County has positioned itself well through careful fiscal planning and reserves to put the County in a financially healthy position to take these issues head on.

RESOLUTION #2024-014

ESTABLISHMENT OF THE FISCAL YEAR 2025 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 FY2025 tax year, July 1, 2024 – June 30, 2025, are hereby adopted or confirmed as follows:

Section 1. Real Property Tax Rates

A. The Real Property Tax Rates are as follows per \$100 of assessed valuation:

	FY2023 Tax Rate
Unincorporated Areas	\$0.98
Denton	\$0.92
Federalsburg	\$0.90
Goldsboro	\$0.98
Greensboro	\$0.92
Henderson	\$0.98
Hillsboro	\$0.98
Marydel	\$0.98
Preston	\$0.97
Ridgely	\$0.93
Templeville	\$0.98

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

C. Homestead Property Tax Credit Percentage: The Caroline County Homestead Property Tax Credit Percentage is confirmed to remain at 105% for the July 1, 2024 – June 30, 2025, 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 14, 2024
EFFECTIVE: July 1, 2024

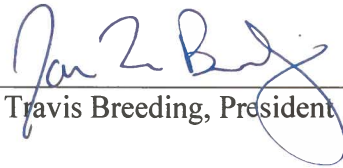
ATTEST:



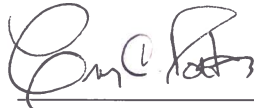
Jennifer F. Reibly Public Information Officer



**COUNTY COMMISSIONERS OF
CAROLINE COUNTY, MARYLAND**



J. Travis Breeding, President



Larry C. Porter, Vice President



N Franklin Bartz, Commissioner

State of Maryland, Caroline County
Filed for Record at 3:00pm on May 14, 2024
in Liber 7 Folio 105 one of the Resolution
Books of the aforesaid and

 Clerk

*Resolution #2024-014
FY2025 Tax Rates*

RESOLUTION #2024-017

**ESTABLISHMENT OF THE FISCAL YEAR 2025
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 FY2025 Caroline County Government Operating and Capital Budgets.

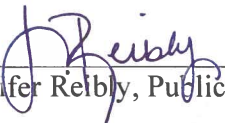
NOW THEREFORE, IT IS HEREBY RESOLVED BY THE COUNTY COMMISSIONERS OF CAROLINE COUNTY, MARYLAND, that

- A. The Fiscal Year 2025 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 2025 Caroline County Government Fee Schedule, and all previous County fees are superseded by the County fees contained herein.

ADOPTED: May 28, 2024
EFFECTIVE: July 1, 2024

ATTEST:

**COUNTY COMMISSIONERS OF
CAROLINE COUNTY, MARYLAND**

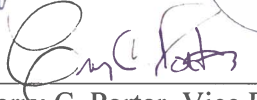


Jennifer Reibly, Public Information Officer



James Travis Breeding, President





Larry C. Porter, Vice President



Norman Franklin Bartz, III, Commissioner

State of Maryland, Caroline County
Filed for Record at 11:00am on May
28, 2024 in Liber 7 Folio 110 one of the
Resolution Books of the aforesaid and

 Clerk

ATTACHMENT A:

FISCAL YEAR 2025 CAROLINE COUNTY GOVERNMENT FEE SCHEDULE

SECTION 1. GENERAL – COUNTYWIDE

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

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

SECTION 2. PLANNING AND CODES

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

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

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

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

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

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

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

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

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

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

Site Plan Review	
Uses subject to site plan approval as defined in the Zoning Table of Uses	
Minor Site Plan	\$200.00
Major Site Plan	\$400.00
Site Plan Resubmittal – applied at third submittal (original site plan fee includes initial submittal and one resubmittal)	1/3 of the original site plan fee
Major Site Plan Use Specific Additional Fees (Commercial Solar Energy Systems and Mineral Extraction Facilities)	
Up to 5 acres of disturbed area (LOD)	\$1200.00
Over 5 acres to 20 acres of disturbed area (LOD)	\$2400.00
Over 20 acres to 50 acres of disturbed area (LOD)	\$3,600.00
Over 50 acres of disturbed area (LOD)	\$4,800.00

Site Plan Resubmittal (commercial solar energy systems and mineral extraction facilities) – applied at third submittal (original site plan fees include initial submittal and one resubmittal)	1/3 of the use specific additional fee
--	--

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

Board of License (Liquor) Commissioners	
Annual Licenses	
<small>Note: These fees are set by State Legislature</small>	
Class A – Beer, 7-Day Off Premise Sales	\$250.00
Class A – Beer & Light Wine, 6-Day Off Premise Sales	\$600.00
Class A – Beer, Wine & Liquor, 6-Day Off Premise Sales	\$1,250.00
Class A – Beer, Wine & Liquor, 7-Day Off Premise Sales	\$1,600.00
Class B – Beer, 7-Day On/Off Premise Sales	\$250.00
Class H – Beer & Light Wine, 7-Day On Premise Sales	\$500.00
Class B – Beer, Wine & Liquor, 6-Day On Premise Sales	\$1,000.00
Class B – Beer, Wine & Liquor, 7-Day On Premise Sales	\$1,250.00
Class C – Beer, 7-Day On Premise Sales	\$250.00
Class C – Beer, Wine & Liquor, 7-Day On Premise Sales	\$1,000.00
Class D – Beer, 6-Day On/Off Premise Sales	\$300.00
Class D – Beer & Light Wine, 6-Day On/Off Premise Sales	\$500.00
Class D – Beer, Wine & Liquor, 6-Day On Premise Sales	\$1,250.00
Class D – Beer, Wine & Liquor, 7-Day On Premise Sales	\$1,600.00
Class GC – Beer, Wine & Liquor, 7-Day On Premise Sales	\$1,600.00
Class BB – Beer, Wine & Liquor, 7-Day On/Off Premise Sales	\$500.00
Barbershop and Beauty Salon – Beer & Wine, 7-Day On Premise Sales	\$100.00
Caterer	\$250.00
Temporary Licenses	
<small>Note: These fees are set by State Legislature</small>	
Class BWLTS – Beer, Wine & Liquor Tasting/Sampling	\$50.00 per day
Per Diem (One-Day)	\$50.00 per day
Annual Multiple Event License:	
10 Events per Year	\$250.00
20 Events per Year	\$500.00
30 Events per Year	\$750.00
40 Events per Year	\$1,000.00
Permits	
<small>Note: These fees are set by State Legislature</small>	
Refillable Container Permit – Draft Beer	\$500.00

Nonrefillable Container Permit – Draft Beer	\$500.00
Wine Corkage	No Charge
Miscellaneous	
Application Fee (New or Transfer)	\$175.00
Advertising Costs	Paid by Applicant
TIPS Alcohol Awareness Certification Class (includes workbook)	\$40.00 (4-year certification)
<small>Note: These fees are set by State Legislature</small>	
Transfer Fees (any change requiring the reprinting of a license):	
New Ownership or Location	\$20.00
Change Trade/Corporation Name	\$20.00
Change Licensee’s Name	\$20.00
Club (change of officers)	\$20.00

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

SECTION 3. ANIMAL CONTROL

Dog Licenses	
<small>Note: Length of license eligibility based on length of rabies vaccine.</small>	
Un-Neutered / Un-Spayed	\$10.00 one year \$30.00 three years
Neutered / Spayed	\$3.00 one year \$9.00 three years
Multiple Dog License (5 or more)	\$25.00 per year
Commercial Animal Establishment/Kennel License	
Breeding / Selling Two (2) Litters or Less Per Year	\$75.00 per year
Breeding / Selling Three (3) or More Litters Per Year	\$150.00 per year

SECTION 4. CORRECTIONS

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

SECTION 5. EMERGENCY SERVICES

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

SECTION 6. PUBLIC WORKS

Departmental Fees and Charges	
Trash Collection Site Convenience Fee	\$100.00 per year
Mosquito Control Spraying Fee	Per year/mosquito season
Residential – County Individual Property	\$165.00
Municipal Government	\$1.60 per acre
State Government	\$4.00 per acre
Commercial Properties	\$4.00 per acre
Jonestown Water System	
Connected Properties	\$300 per year
Unconnected Properties within the Water Service Area	\$150 per year
Central Shop Rate (for County Departments)	\$75.00 an hour, plus 5% parts/materials
(Other Partner Agencies)	\$75.00 an hour, plus 15% on parts/materials
Utility Permits for ROW Inspection	\$300.00
The Director of Public Works is authorized to set the service charge for fuel provided to partner agencies authorized to access the County pump station on an ongoing basis.	

SECTION 7. RECREATION AND PARKS

Programs, Events, Parks, Marinas, and Buildings

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

Terry B. Lord Clerk

RESOLUTION #2024-018

ADOPTION OF THE FISCAL YEAR 2025 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 FY2025 Tax Rates by Resolution #2024-014 on May 14th, 2024; and

WHEREAS the County Commissioners adopted the FY2025 Caroline County Government Fee Schedule by Resolution #2024-018 on May 28th, 2024.

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

- A. The FY2025 Operating Budget in the amount of \$72,350,782 and as summarized in the attached list of funds, is adopted.
- B. The FY2025 Capital Budget in the amount of \$23,739,820 and as summarized in the attached list of funds, is adopted.

ADOPTED: May 28, 2024

EFFECTIVE: July 1, 2024

ATTEST:

Jennifer Reibly

Jennifer Reibly, Public Information Officer

(SEAL)



**COUNTY COMMISSIONERS OF
CAROLINE COUNTY, MARYLAND**

James Travis Breeding

James Travis Breeding, President

Larry C. Porter

Larry C. Porter, Vice President

Norman Franklin Bartz III

Norman Franklin Bartz, III, Commission

Fund: 01 General Fund

Revenue

01.510 - General Fund,PROPERTY TAX	\$32,939,300
01.514 - General Fund,INCOME TAX	\$22,550,000
01.515 - General Fund,OTHER LOCAL TAXES	\$1,880,000
01.516 - General Fund,STATE SHARED TAXES	\$1,362,115
01.520 - General Fund,LICENSES AND PERMITS	\$359,000
01.530 - General Fund,GRANTS - FEDERAL GOVERNMENT	\$76,500
01.533 - General Fund,GRANTS - STATE GOVERNMENT	\$6,011,693
01.534 - General Fund,OTHER GRANTS	\$891,467
01.540 - General Fund,CHARGES FOR SERVICES	\$1,641,421
01.560 - General Fund,MISCELLANEOUS REVENUES	\$2,862,285
01.610 - General Fund,TRANSFERS IN	\$1,777,001
Revenue Totals	\$72,350,782

Expenditures

01.010 - General Fund,COUNTY COMMISSIONERS	\$649,694
01.012 - General Fund,Economic Development	\$400,389
01.016 - General Fund,PS PILOT PROGRAM	\$102,056
01.017 - General Fund,CIRCUIT PROBLEM SOLVING COURT	\$144,828
01.018 - General Fund,FAMILY SERV GRT CIR CRT	\$211,726
01.021 - General Fund,CIRCUIT COURT	\$395,591
01.022 - General Fund,ORPHANS COURT	\$25,006
01.023 - General Fund,STATES ATTORNEY	\$1,117,450
01.040 - General Fund,ELECTIONS	\$761,257
01.045 - General Fund,ST DEPT OF ASSESSMENTS & TAX	\$146,084
01.052 - General Fund,OFFICE OF FINANCE	\$896,433
01.060 - General Fund,OFFICE OF LAW	\$402,452
01.070 - General Fund,OFFICE OF HUMAN RESOURCES	\$812,979
01.080 - General Fund,PLANNING & CODES ADMINISTRATION	\$1,136,840
01.090 - General Fund,GENERAL SERVICES	\$246,895
01.095 - General Fund,TECHNOLOGY	\$1,094,171
01.100 - General Fund,SHERIFF	\$5,567,550
01.105 - General Fund,SCHOOL RESOURCE OFFICERS	\$407,914
01.106 - General Fund,RIDGELY CONTRACTED PATROL	\$474,971
01.107 - General Fund,ADULT OFFENDER COM SERV PROG	\$29,726
01.109 - General Fund,SRO ELEMENTARY	\$585,531
01.120 - General Fund,FIRE COMPANIES	\$2,662,087
01.130 - General Fund,JAIL	\$5,883,603
01.131 - General Fund,Animal Control	\$269,684
01.140 - General Fund,EMERG SERV: ADMINISTRATION	\$290,567

01.142 - General Fund,EMERG SERV: COMMUNICATIONS	\$2,223,745
01.144 - General Fund,EMERG SERV: EMS	\$5,468,765
01.146 - General Fund,EMERGENCY MANAGEMENT	\$145,428
01.160 - General Fund,HUMANE SOCIETY	\$370,650
01.170 - General Fund,LIQUOR LICENSING	\$107,460
01.200 - General Fund,PW: GENERAL ADMINISTRATION	\$376,689
01.210 - General Fund,PW: CENTRAL SHOP	\$796,313
01.240 - General Fund,PW: SOLID WASTE DISPOSAL	\$310,713
01.245 - General Fund,PW: JOHNSONGRASS	\$86,090
01.249 - General Fund,PW: MOSQUITO CONTROL	\$70,377
01.250 - General Fund,PW: ROADS	\$2,311,739
01.259 - General Fund,PW: COUNTY BUILDINGS	\$972,342
01.310 - General Fund,HEALTH	\$628,127
01.320 - General Fund,SOCIAL SERVICES	\$486,840
01.330 - General Fund,EDUCATION	\$20,472,376
01.340 - General Fund,RECREATION	\$748,851
01.345 - General Fund,PARKS	\$618,701
01.347 - General Fund,ARTS	\$6,500
01.350 - General Fund,LIBRARY	\$1,426,701
01.360 - General Fund,EXTENSION SERVICE	\$188,849
01.370 - General Fund,SOIL CONSERVATION	\$40,000
01.385 - General Fund,ECONOMIC DEVELOPMENT	\$15,000
01.400 - General Fund,DEBT SERVICE	\$3,709,225
01.410 - General Fund,INTERGOVERNMENTAL	\$15,580
01.420 - General Fund,CONTINGENCY	\$469,745
01.620 - General Fund,TRANSFERS OUT	\$5,568,492
Expenditure Totals	\$72,350,782

Fund: 39 Capital & Capital Reserve

Revenue

39.154 - Capital & Capital Reserve,TRANSFER TAX	\$800,000
39.530 - Capital & Capital Reserve,GRANTS - FEDERAL GOVERNMENT	\$4,245,925
39.533 - Capital & Capital Reserve,GRANTS - STATE GOVERNMENT	\$3,823,919
39.560 - Capital & Capital Reserve,MISCELLANEOUS REVENUES	\$2,750,232
39.610 - Capital & Capital Reserve,TRANSFERS IN	\$8,531,593
39.630 - Capital & Capital Reserve,OTHER FINANCING SOURCES	\$3,588,151
Revenue Totals	\$23,739,820

Expenditures

39.010 - Capital & Capital Reserve,COUNTY COMMISSIONERS	\$1,514,686
39.095 - Capital & Capital Reserve,TECHNOLOGY	\$70,000
39.100 - Capital & Capital Reserve,SHERIFF	\$385,500
39.130 - Capital & Capital Reserve,JAIL	\$171,700
39.150 - Capital & Capital Reserve,EMERGENCY MANAGEMENT GRANTS	\$906,000
39.250 - Capital & Capital Reserve,PW: ROADS	\$10,098,307
39.259 - Capital & Capital Reserve,PW: COUNTY BUILDINGS	\$1,911,656
39.330 - Capital & Capital Reserve,EDUCATION	\$952,181
39.340 - Capital & Capital Reserve,RECREATION	\$7,729,790
Expenditure Totals	\$23,739,820

**GENERAL FUND
BUDGET**

Fiscal Year 2025

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2025**

REVENUES

	ACTUAL 2023	BUDGET 2024	BUDGET 2025
Department: 510 - PROPERTY TAX			
REAL PROPERTY TAXES	26,974,385	28,704,000	30,569,100
UTILITIES	2,238,891	2,172,000	2,192,000
PENALTIES AND INTEREST	219,494	210,000	215,000
COUNTY SENIOR TAX CREDIT	(161,896)	(165,000)	(176,000)
TAX SALE REVENUE	17,715	15,000	16,000
PRIOR YEARS TAX REVENUES	126,758	75,000	75,000
REFUNDS OVER & SHORTS	47	200	200
TOWN ADMIN FEE	48,200	47,000	48,000
	29,463,594	31,058,200	32,939,300
Department: 514 - INCOME TAX			
INCOME TAX	22,587,224	20,200,000	22,550,000
	22,587,224	20,200,000	22,550,000
Department: 515 - OTHER LOCAL TAXES			
MOBILE HOME TAX	83,349	68,000	80,000
RECORDATION TAX	2,341,083	1,650,000	1,800,000
	2,424,431	1,718,000	1,880,000
Department: 516 - STATE SHARED TAXES			
HIGHWAY USERS REVENUE	972,962	1,143,126	1,362,115
	972,962	1,143,126	1,362,115
Department: 520 - LICENSES AND PERMITS			
FRANCHISE TAX	164,819	170,000	167,000
LIQUOR LICENSE	59,925	71,000	60,000
TRADERS LICENSE	19,404	22,000	20,000
BUILDING PERMIT	93,691	105,000	100,000
STORMWATER MGM INSPECTION	2,450	3,000	3,000
FOREST CONSERVATION PLANS	3,300	1,500	3,000
MARRIAGE LICENSES & CEREMONI	6,090	6,000	6,000
	349,679	378,500	359,000
Department: 530 - GRANTS - FEDERAL GOVERNMENT			
FED INCENTIVES PRISONERS	2,600	4,000	3,000
EMERGENCY MANAGEMENT	86,152	71,500	71,500
CSEA GRANT	622	2,000	2,000
	89,374	77,500	76,500
Department: 533 - GRANTS - STATE GOVERNMENT			
DISPARITY GRANT	4,035,410	4,686,791	4,071,266
TEACHER RETIREMENT SUPPLEMEN	685,108	685,108	685,108
POLICE PROTECTION AID	214,517	214,517	215,000
S OFFENDER REGISTRATION	50,800	17,100	16,600
FAMILY SERVICES GRANT	187,639	207,419	211,726
JUROR REIMBURSEMENT	25,605	18,000	25,000
JUVENILE DRUG CRT GRANT	93,446	128,282	144,828
PROBLEM SOLVING PILOT PROGRAM	-	-	102,056
STATE PARK FEES	124,015	62,000	62,000
ENSB Revenue	142,956	140,000	150,000
FIRE AND AMBULANCE GRANT	313,128	313,128	315,109
OTHER GRANTS&CONTRIBUTIONS	12,350	45,035	10,000
CRITICAL AREA GRANT	3,000	3,000	3,000
	5,887,975	6,520,380	6,011,693
Department: 534 - OTHER GRANTS			
OTHER GRANTS&CONTRIBUTIONS	500	-	-
SCHOOL RESOURCE OFFICERS	310,792	304,673	305,936

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2025**

	ACTUAL 2023	BUDGET 2024	BUDGET 2025
SRO ELEMENTARY	487,032	400,000	585,531
	798,324	704,673	891,467
Department: 540 - CHARGES FOR SERVICES			
ANIMAL FEES & FINES	800	-	1,000
COURT COSTS FEES & FINES	4,995	4,500	4,500
COURT TRANSCRIPTS & TAPES	400	750	750
TELEPHONE 911 FEES	645,067	648,000	655,000
SHERIFFS FEES	19,996	18,000	20,000
REIMB OVERTIME	168,956	155,000	165,000
PRISONER FEES	27,312	55,000	28,000
RECYCLING FEES	22,969	22,000	23,000
AGENCY REIMBURSEMENTS	(14,128)	10,000	10,000
MOSQUITO CONTROL FEES	44,701	47,000	47,000
JOHNSONGRASS FEES	10,683	10,500	15,000
REPAIR SERVICES	83,084	80,000	85,000
MEDICAL RECORDS	30	-	-
CPR FEES	8,499	6,000	6,000
PARK OPERATING FEES	2,896	2,000	3,000
ADMINISTRATIVE FEES	65,735	7,500	25,000
RECREATION FEES	1,312	1,000	1,000
VEHICLE TAG FEES	2,193	2,200	2,200
CONVENIENCE FEES	60,125	63,000	60,000
PRE-TRIAL SERVICE UNIT FEES	13,785	12,000	14,000
ELECTION FILING FEES	(605)	-	-
SHERIFF'S OFFICE POLICE COVERAGE	-	-	474,971
ALCOHOL AWARENESS TRAINING	1,160	-	1,000
	1,169,966	1,144,450	1,641,421
Department: 560 - MISCELLANEOUS REVENUES			
INTEREST	1,209,020	1,262,199	2,400,000
RENT	28,535	23,975	21,785
RENT ARMORY	8,460	16,000	10,000
PURCHASE CARD DISCOUNT	8,703	9,000	10,500
Midshore II County Host Fee	-	-	420,000
Misc. Special Revenue	1,320	-	-
MISCELLANEOUS REVENUE	46,869	-	-
	1,302,907	1,311,174	2,862,285
Department: 610 - TRANSFERS IN			
TRANSFER BLS	1,274,249	1,388,195	1,604,795
TRANSFER FR RECREATION PROG	7,580	7,580	7,580
TRANSFER	2,260	-	-
TRANSFER OPEB HEALTH RETIREE	142,286	159,860	164,626
Department Total: 610 - TRANSFERS IN	1,426,375	1,555,635	1,777,001
REVENUES Total	66,472,811	65,811,638	72,350,782

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2025**

EXPENSES

	ACTUAL 2023	BUDGET 2024	BUDGET 2025
Department: 010 - COUNTY COMMISSIONERS			
SALARIES - PERMANENT	350,648	359,218	334,699
HEALTH & DENTAL	57,379	41,772	42,003
LIFE & LTD	1,821	2,020	1,980
EMPLOYEE DEVELOPMENT	1,249	25,000	5,000
RETIREMENT	41,078	44,550	40,588
WORKERS COMPENSATION	705	593	460
SOCIAL SECURITY	25,602	27,480	25,604
TELEPHONE	7,873	7,000	7,000
POSTAGE	49	200	200
WEB PAGE	3,628	3,810	3,810
ADVERTISING	15,000	15,000	15,000
PRINTING AND PUBLICATIONS	1,077	2,500	2,500
MILEAGE & CONFERENCE EXPENSE	54,362	23,000	27,500
ASSOCIATION DUES	17,677	35,000	20,000
CONTRACTUAL SERVICES	-	75,000	50,000
LEGAL SERVICES	9,493	-	-
AUTO INSURANCE	-	-	600
PUBLIC COMMUNICATION	15,384	15,000	15,000
REPAIRS	-	-	750
FUELS	-	-	2,000
OFFICE SUPPLIES	4,915	2,000	2,000
WW DUPLICATING/SUPPLIES	3,398	4,500	4,500
UPDATE CODE	1,195	6,000	6,000
OTHER EXPENSES	25,612	17,500	17,500
PAB EXPENSE	-	-	25,000
	638,145	707,143	649,694
Department: 012 - Economic Development			
SALARIES - PERMANENT	175,117	240,756	228,766
HEALTH & DENTAL	23,595	35,146	37,832
LIFE & LTD	618	1,421	1,499
EMPLOYEE DEVELOPMENT	1,533	2,000	2,000
RETIREMENT	21,214	32,384	30,676
WORKERS COMPENSATION	345	397	315
SOCIAL SECURITY	12,859	18,418	17,501
TELEPHONE	1,183	2,000	2,000
POSTAGE	292	500	500
WEB PAGE	883	3,000	3,000
MILEAGE & CONFERENCE EXPENSE	7,912	15,000	14,000
ASSOCIATION DUES	1,324	3,000	3,100
COMMUNICATIONS	1,129	4,000	4,000

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2025**

	ACTUAL 2023	BUDGET 2024	BUDGET 2025
OFFICE SUPPLIES	990	500	500
RENT	-	18,000	19,200
MARKETING	16,452	32,320	35,000
OTHER EXPENSES	1,673	500	500
	267,118	409,342	400,389
Department: 014 - ETHICS COMMISSION			
ETHICS COMMISSION	-	200	-
	-	200	-
Department: 016 - PS PILOT PROGRAM			
SALARIES - GRANTS	-	-	72,800
HEALTH & DENTAL	-	-	10,200
LIFE & LTD	-	-	339
EMPLOYEE DEVELOPMENT	-	-	2,290
WORKERS COMPENSATION	-	-	120
SOCIAL SECURITY	-	-	5,569
PRINTING AND PUBLICATIONS	-	-	2,848
TRAVEL	-	-	5,890
OTHER EXPENSES	-	-	2,000
	-	-	102,056
Department: 017 - CIRCUIT PROBLEM SOLVING COUR			
SALARIES - GRANTS	64,126	64,071	67,640
LIFE & LTD	209	417	432
EMPLOYEE DEVELOPMENT	-	1,800	10,000
RETIREMENT	8,903	8,970	9,470
WORKERS COMPENSATION	124	123	112
SOCIAL SECURITY	4,906	4,901	5,174
TRAVEL	-	9,500	16,000
DRUG TESTING	500	5,000	16,000
OTHER EXPENSES	14,678	33,500	20,000
OTHER GRANTS	1,510	-	-
	94,956	128,282	144,828
Department: 018 - FAMILY SERV GRT CIR CRT			
SALARIES - GRANTS	62,440	63,279	65,784
HEALTH & DENTAL	8,782	9,507	10,200
LIFE & LTD	404	409	424
RETIREMENT	6,852	6,961	8,552
WORKERS COMPENSATION	126	122	109
SOCIAL SECURITY	4,682	4,841	5,032
DUES/SUBSCRIPTION/PUBLICATIO	5,816	5,000	4,500
EQUIPMENT	(380)	1,000	-
CENTRAL DUPLICATING	292	200	200
TRAINING	907	3,000	1,000

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2025**

	ACTUAL 2023	BUDGET 2024	BUDGET 2025
TRAVEL	763	500	3,500
HOME STUDIES	-	800	900
CHILDRENS ATTORNEY	39,425	35,000	40,000
CUSTODY INVESTIGATE/HOME STY	550	-	-
MENTAL HEALTH-EVALUATIONS	2,000	2,500	2,500
PARENTING EDUCATION	1,375	5,000	-
SELF-HELP/FAMILY LAW CLINIC	16,595	19,000	17,500
VISITATION SERVICES	25,024	35,000	35,000
OFFICE SUPPLIES	1,221	1,000	750
Self-Help PNP	9,775	13,000	15,000
OTHER EXPENSES	990	1,300	775
	187,639	207,419	211,726
Department: 021 - CIRCUIT COURT			
SALARIES - PERMANENT	185,010	186,182	188,947
SALARIES-OVERTIME	3,271	4,500	4,500
SALARIES - TEMPORARY	38,763	44,300	44,300
HEALTH & DENTAL	38,407	41,772	45,064
LIFE & LTD	1,164	1,224	1,291
RETIREMENT	19,002	24,204	24,563
WORKERS COMPENSATION	1,591	1,395	1,238
SOCIAL SECURITY	16,676	17,976	18,188
POSTAGE	3,978	4,000	5,000
CENTRAL DUPLICATING	2,529	2,500	2,500
MILEAGE & CONFERENCE EXPENSE	297	3,000	3,000
MAINTENANCE CONTRACT	11,016	11,500	11,500
OFFICE SUPPLIES	39,820	3,500	3,500
JURORS	31,560	25,000	32,000
OTHER EXPENSES	7,563	8,500	10,000
	400,648	379,553	395,591
Department: 022 - ORPHANS COURT			
SALARIES - PERMANENT	19,850	21,000	21,000
RETIREMENT	2,068	1,820	1,820
WORKERS COMPENSATION	38	35	29
SOCIAL SECURITY	1,519	1,607	1,607
EXPENSE ALLOWANCE	533	550	550
	24,007	25,012	25,006
Department: 023 - STATES ATTORNEY			
SALARIES - PERMANENT	615,218	718,663	764,539
SALARIES-OVERTIME	1,674	2,500	2,500
HEALTH & DENTAL	76,414	109,999	125,545
LIFE & LTD	1,837	4,267	4,629
RETIREMENT	77,626	105,957	113,279

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2025**

	ACTUAL 2023	BUDGET 2024	BUDGET 2025
WORKERS COMPENSATION	1,239	1,190	1,055
SOCIAL SECURITY	45,584	55,169	58,678
TELEPHONE	646	600	625
POSTAGE	1,616	1,750	1,500
CENTRAL DUPLICATING	2,836	4,000	4,000
MILEAGE & CONFERENCE EXPENSE	6,085	3,000	4,000
DATA PROCESSING	9,451	12,800	13,000
OFFICE SUPPLIES	5,285	6,000	6,000
EXTRADITION COSTS	-	2,500	3,000
BOND AND INSURANCE	-	100	100
OTHER EXPENSES	8,358	12,000	15,000
	853,868	1,040,495	1,117,450
Department: 040 - ELECTIONS			
SALARIES - TEMPORARY	-	500	500
SALARIES - OTHER	15,500	16,000	16,000
EMP SAL & FRINGE	339,132	380,851	415,000
WORKERS COMPENSATION	501	121	165
SOCIAL SECURITY	1,398	1,262	1,262
JUDGES SALARIES & TRAINING	89,262	74,850	83,750
POSTAGE	11,850	15,000	15,000
ADVERTISING	140	-	-
PRINTING AND PUBLICATIONS	13,054	22,800	22,800
CENTRAL DUPLICATING	2,671	4,500	4,500
MILEAGE & CONFERENCE EXPENSE	8,908	11,130	11,130
CONTRACTUAL SERVICES	4,660	4,200	4,200
LEGAL SERVICES	4,500	3,000	3,000
NETWORKING/CONNECTION	240	1,000	1,000
ELECTION SUPPLIES & EXPENSES	1,793	2,000	2,000
OFFICE SUPPLIES	375	1,000	1,000
OTHER EXPENSES	84	500	500
VOTING SYS SUPPORT & SVCS	149,901	145,000	179,450
	643,971	683,714	761,257
Department: 045 - ST DEPT OF ASSESSMENTS & TAX			
STATE ASSESSMENT & TAX COST	136,904	146,084	146,084
	136,904	146,084	146,084
Department: 052 - OFFICE OF FINANCE			
SALARIES - PERMANENT	489,905	600,331	543,102
HEALTH & DENTAL	60,494	91,655	80,668
LIFE & LTD	2,456	3,585	3,287
EMPLOYEE DEVELOPMENT	955	5,000	5,120
RETIREMENT	55,828	78,171	73,432
WORKERS COMPENSATION	984	991	747

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2025**

	ACTUAL 2023	BUDGET 2024	BUDGET 2025
SOCIAL SECURITY	36,097	45,925	41,547
TELEPHONE	1,588	2,200	2,200
POSTAGE	12,890	14,500	14,000
MILEAGE & CONFERENCE EXPENSE	966	800	1,500
ASSOCIATION DUES	80	200	80
Bank Fees	320	300	100
TAX BILLS	6,706	7,000	6,500
AUDIT AND FINANCIAL RECORDS	62,761	65,000	65,000
DATA PROCESSING	43,891	47,265	49,500
OFFICE SUPPLIES	6,133	5,000	5,000
BOND AND INSURANCE	150	150	150
OTHER EXPENSES	2,617	4,000	4,500
	784,820	972,073	896,433

Department: 060 - OFFICE OF LAW

SALARIES - PERMANENT	208,712	274,629	250,362
HEALTH & DENTAL	14,812	32,266	17,432
LIFE & LTD	1,055	1,478	1,372
RETIREMENT	28,570	37,938	35,850
WORKERS COMPENSATION	417	453	344
SOCIAL SECURITY	15,563	21,009	19,152
TELEPHONE	2,297	2,300	2,300
POSTAGE	-	100	100
PRINTING AND PUBLICATIONS	4,777	3,200	3,200
CENTRAL DUPLICATING	1,925	1,800	1,800
MILEAGE & CONFERENCE EXPENSE	12,941	8,500	14,000
ASSOCIATION DUES	1,945	1,040	1,040
LEGAL SERVICES	11,211	10,000	40,000
OFFICE SUPPLIES	1,251	1,500	1,500
OTHER EXPENSES	9,978	7,000	14,000
RENT	-	3,000	-
	315,452	406,213	402,452

Department: 070 - OFFICE OF HUMAN RESOURCES

SALARIES - PERMANENT	275,698	296,963	299,818
HEALTH & DENTAL	39,621	44,652	54,211
LIFE & LTD	1,764	1,814	1,891
EMPLOYEE DEVELOPMENT	1,862	3,000	3,000
RETIREMENT	29,568	38,605	38,976
WORKERS COMPENSATION	692	490	412
UNEMPLOYMENT	9,970	10,000	10,000
ACTUARIAL SERVICES	42,256	32,000	34,400
SOCIAL SECURITY	21,255	22,718	22,936
CRIMINAL BACKGROUND CHECKS	2,306	1,800	2,500

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2025**

	ACTUAL 2023	BUDGET 2024	BUDGET 2025
RETIREE EXPENSES	-	1,000	1,000
EMPLOYEE TRAINING	1,994	3,500	3,500
DRUG/ALCOHOL TESTING	6,885	8,500	8,500
POST EMP BENEFITS NOT HEALTH	1,847	1,800	2,000
POST EMPLOYEE HEALTH CARE	142,304	159,860	164,626
TELEPHONE	3,091	4,000	3,500
POSTAGE	527	750	750
PAYROLL SERVICES	77,363	66,200	76,000
ADVERTISING	3,899	3,000	4,000
PRINTING AND PUBLICATIONS	156	300	300
CENTRAL DUPLICATING	1,761	3,000	2,500
ID BADGES	-	600	600
MILEAGE & CONFERENCE EXPENSE	6,795	4,000	4,000
ASSOCIATION DUES	1,147	1,500	1,500
VEHICLE LEASE	36,013	7,300	300
LEGAL SERVICES	6,765	3,000	3,000
AUTO INSURANCE	544	570	595
REPAIRS	-	500	500
FUELS	181	750	500
OFFICE SUPPLIES	1,348	2,000	2,000
MAINTENANCE	-	-	40,000
OTHER EXPENSES	6,550	6,000	6,000
EMPLOYEE ADVISORY BOARD	-	200	200
RENT	18,000	18,690	18,964
	742,159	749,062	812,979

Department: 080 - PLANNING & CODES ADMINISTRATION

SALARIES - PERMANENT	620,893	646,608	685,997
HEALTH & DENTAL	83,907	100,917	139,220
UNIFORMS	492	500	500
LIFE & LTD	3,461	4,280	4,899
EMPLOYEE DEVELOPMENT	1,529	1,500	1,500
RETIREMENT	73,527	91,505	96,547
WORKERS COMPENSATION	3,413	3,054	2,815
SOCIAL SECURITY	45,619	49,466	52,479
TELEPHONE	4,478	5,400	5,400
POSTAGE	1,638	2,000	2,000
ADVERTISING	257	750	750
PRINTING AND PUBLICATIONS	860	1,000	1,000
CENTRAL DUPLICATING	6,285	13,500	13,500
MILEAGE & CONFERENCE EXPENSE	5,773	6,000	6,000
ASSOCIATION DUES	2,126	2,000	2,000
VEHICLE LEASE	35,271	7,350	300

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2025**

	ACTUAL 2023	BUDGET 2024	BUDGET 2025
CONTRACTUAL SERVICES	-	-	37,745
LEGAL SERVICES	22,625	45,000	45,000
AUTO INSURANCE	1,001	1,050	1,275
FOREST CONSERVATION	1,448	1,000	1,000
OPERATION OF AUTOS	784	1,125	1,125
FUELS	2,197	2,625	2,625
OFFICE SUPPLIES	2,979	4,000	4,000
MAINTENANCE	-	24,677	26,163
OTHER EXPENSES	2,942	3,000	3,000
	923,503	1,018,307	1,136,840
Department: 090 - GENERAL SERVICES			
TELEPHONE	56,678	60,000	57,000
POSTAGE	4,186	5,000	6,000
ESNEC ENGERY TRUST	1,610	1,660	1,650
PROPERTY & CASUALTY INS	67,192	68,910	103,055
LIABILITY INSURANCE	48,837	50,155	59,115
ENVIRONMENTAL INSURANCE	16,093	16,900	20,075
OTHER EXPENSES	60,455	-	-
	255,051	202,625	246,895
Department: 095 - TECHNOLOGY			
SALARIES - PERMANENT	241,893	295,880	310,660
SALARIES-OVERTIME	2,422	1,702	3,500
HEALTH & DENTAL	17,565	39,692	35,145
LIFE & LTD	1,477	1,910	2,054
EMPLOYEE DEVELOPMENT	6,375	15,000	15,000
RETIREMENT	29,286	38,464	40,386
WORKERS COMPENSATION	489	491	430
SOCIAL SECURITY	18,435	22,765	23,901
TELEPHONE	3,285	3,500	4,000
POSTAGE	69	100	50
MILEAGE & CONFERENCE EXPENSE	1,145	2,000	3,000
VEHICLE LEASE	34,389	7,302	300
AUTO INSURANCE	964	570	595
REPAIRS	162	500	500
FUELS	288	1,000	1,000
OFFICE SUPPLIES	307	650	650
WIDE AREA NETWORK	121,531	169,000	243,000
MAINTENANCE	132,953	183,000	204,000
HARDWARE	64,710	165,000	122,000
TOOLS AND PARTS	1,358	1,500	1,500
SOFTWARE	107	1,000	1,000
LICENSES	67,883	80,000	80,000

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2025**

	ACTUAL 2023	BUDGET 2024	BUDGET 2025
OTHER EXPENSES	1,644	1,500	1,500
	748,736	1,032,526	1,094,171
Department: 100 - SHERIFF			
SALARIES - PERMANENT	2,453,118	2,629,678	2,841,538
SALARIES-CONTRACTUAL	91,121	92,002	117,209
SALARIES-OVERTIME	69,727	71,479	71,479
REIMBURSABLE OVERTIME	155,241	117,295	117,295
HEALTH & DENTAL	225,859	302,275	374,162
UNIFORMS	29,416	32,000	32,000
LIFE & LTD	4,954	5,579	6,125
EMPLOYEE DEVELOPMENT	19,700	15,000	10,000
RETIREMENT	803,017	945,289	1,060,867
WORKERS COMPENSATION	141,694	164,835	141,419
SOCIAL SECURITY	205,938	220,650	240,785
CBI	-	15,000	10,000
TELEPHONE	6,935	7,000	7,000
POSTAGE	1,723	1,300	1,300
EQUIPMENT	33,525	37,000	38,350
UTILITIES	21,505	22,000	22,000
CENTRAL DUPLICATING	5,213	5,000	5,000
MILEAGE & CONFERENCE EXPENSE	195	-	-
VEHICLE LEASE	854,654	223,004	5,100
CONTRACTUAL SERVICES	26,450	45,000	50,000
LEGAL SERVICES	-	5,000	5,000
PROPERTY & CASUALTY INS	4,200	4,410	4,851
LIABILITY INSURANCE	15,581	16,500	18,525
AUTO INSURANCE	24,884	26,530	29,500
INSURANCE K9 & LIABILITY	591	620	651
K9 TRAINING/SUPPLIES/VET	7,038	12,500	12,500
BUILDING MAINTENANCE	10,696	4,000	4,000
TECHNICAL SUPPORT	63,815	89,406	89,406
MOBILE DATA COMMUNICATIONS	20,947	15,000	15,000
WEAPON MAINTENANCE	78,609	33,588	33,588
REPAIRS	40,308	42,000	45,000
FUELS	129,569	127,000	127,000
OFFICE SUPPLIES	3,715	5,000	5,000
Public Outreach	450	500	500
NEW EMPLOYEE EXPENSE	22,414	10,000	15,000
NCIC LOGINS	2,233	3,000	3,000
OTHER EXPENSES	9,342	7,400	7,400
	5,584,377	5,353,840	5,567,550

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2025**

	ACTUAL 2023	BUDGET 2024	BUDGET 2025
Department: 105 - SCHOOL RESOURCE OFFICERS			
SALARIES - PERMANENT	245,291	229,236	242,249
HEALTH & DENTAL	33,171	45,468	27,632
UNIFORMS	2,904	600	600
LIFE & LTD	388	423	441
EMPLOYEE DEVELOPMENT	-	300	300
RETIREMENT	89,155	84,611	92,224
WORKERS COMPENSATION	14,347	13,764	11,481
SOCIAL SECURITY	19,267	17,537	18,532
LIABILITY INSURANCE	1,595	1,672	1,605
AUTO INSURANCE	1,733	1,820	2,050
WEAPON MAINTENANCE	1,007	1,500	1,500
REPAIRS	3,763	2,100	2,100
FUELS	4,670	7,000	7,000
OTHER EXPENSES	-	200	200
	417,290	406,231	407,914
Department: 106 - RIDGELY CONTRACTED PATROL			
SALARIES - PERMANENT	-	-	232,827
SALARIES-OVERTIME	-	-	10,000
HEALTH & DENTAL	-	-	52,296
LIFE & LTD	-	-	441
RETIREMENT	-	-	88,637
WORKERS COMPENSATION	-	-	11,508
SOCIAL SECURITY	-	-	18,576
TELEPHONE	-	-	127
EQUIPMENT	-	-	28,350
LIABILITY INSURANCE	-	-	2,685
REPAIRS	-	-	6,000
FUELS	-	-	21,000
OTHER EXPENSES	-	-	2,524
	-	-	474,971
Department: 107 - ADULT OFFENDER COM SERV PROC			
SALARIES - TEMPORARY	23,222	26,062	26,062
WORKERS COMPENSATION	941	1,147	1,070
SOCIAL SECURITY	1,540	1,994	1,994
TELEPHONE	508	600	600
	26,211	29,803	29,726
Department: 109 - SRO ELEMENTARY			
SALARIES - PERMANENT	225,536	232,499	246,271
SALARIES-CONTRACTUAL	86,922	119,498	120,469
HEALTH & DENTAL	52,192	59,484	64,254
UNIFORMS	445	1,000	1,000

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2025**

	ACTUAL 2023	BUDGET 2024	BUDGET 2025
LIFE & LTD	635	705	735
EMPLOYEE DEVELOPMENT	200	500	500
RETIREMENT	71,175	77,280	86,138
WORKERS COMPENSATION	17,519	21,120	17,380
SOCIAL SECURITY	22,653	26,909	28,056
LIABILITY INSURANCE	2,659	2,790	2,678
AUTO INSURANCE	2,888	3,030	4,050
WEAPON MAINTENANCE	1,679	2,500	2,500
REPAIRS	788	3,500	3,500
FUELS	1,741	7,500	7,500
OTHER EXPENSES	-	500	500
	487,032	558,815	585,531
Department: 120 - FIRE COMPANIES			
OTHER EXPENSES	220,552	234,814	233,100
FIRE COMPANIES	1,657,988	1,868,787	2,006,165
AMBULANCE FUNDING	107,713	107,713	107,713
STATE FIRE AID	313,128	313,128	315,109
	2,299,381	2,524,442	2,662,087
Department: 130 - JAIL			
SALARIES - PERMANENT	2,313,746	2,266,253	2,488,288
SALARIES-OVERTIME	83,069	215,587	231,790
HEALTH & DENTAL	365,071	421,617	435,601
UNIFORMS	12,245	11,000	15,000
LIFE & LTD	13,329	15,290	17,103
EMPLOYEE DEVELOPMENT	13,559	20,000	22,000
RETIREMENT	236,275	295,831	324,743
WORKERS COMPENSATION	128,492	145,053	126,427
SOCIAL SECURITY	176,310	189,861	208,086
EMPLOYEE RECRUITMENT	-	1,500	1,500
TELEPHONE	10,723	9,600	10,500
POSTAGE	210	250	250
UTILITIES	99,480	110,000	130,000
VEHICLE LEASE	34,914	21,864	12,965
LIABILITY INSURANCE	20,739	21,500	24,000
AUTO INSURANCE	3,285	3,700	6,050
PRE-TRIAL SERVICE UNIT FEES	7,435	16,000	16,000
BUILDING MAINTENANCE	98,318	100,000	110,000
SECURITY EQUIPMENT	7,888	8,000	10,000
OPERATION OF AUTOS	4,376	3,000	5,000
FOOD SERVICE	236,930	310,000	310,000
MEDICAL SERVICE	765,025	1,100,000	1,200,000
FUELS	3,336	6,000	6,000

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2025**

	ACTUAL 2023	BUDGET 2024	BUDGET 2025
OFFICE SUPPLIES	11,350	11,500	15,000
JANITORIAL SUPPLIES	27,677	22,000	30,000
INMATE SUPPLIES	25,069	14,000	28,000
EMPLOYEE TRAINING	-	-	89,300
OTHER EXPENSES	10,395	10,000	10,000
	4,709,246	5,349,406	5,883,603

Department: 131 - Animal Control

SALARIES - PERMANENT	125,901	126,272	148,184
SALARIES-OVERTIME	6,772	7,000	7,280
HEALTH & DENTAL	35,773	38,841	41,818
UNIFORMS	3,418	2,000	2,000
LIFE & LTD	953	966	1,108
EMPLOYEE DEVELOPMENT	1,096	4,000	4,000
RETIREMENT	13,290	16,415	19,264
WORKERS COMPENSATION	6,017	5,473	5,757
SOCIAL SECURITY	9,442	10,195	11,893
TELEPHONE	1,751	2,100	2,100
EQUIPMENT	959	2,000	2,000
VEHICLE LEASE	-	10,650	-
CONTRACTUAL SERVICES	264	1,500	1,500
LIABILITY INSURANCE	1,595	1,650	1,650
AUTO INSURANCE	2,025	2,130	2,130
REPAIRS	2,514	3,000	3,000
FUELS	10,796	9,000	9,000
OTHER EXPENSES	1,057	7,000	7,000
	223,622	250,192	269,684

Department: 140 - EMERG SERV: ADMINISTRATION

SALARIES - PERMANENT	166,612	171,108	181,679
SALARIES-OVERTIME	-	750	750
SALARIES - TEMPORARY	5,995	10,911	10,911
HEALTH & DENTAL	18,208	19,828	21,418
LIFE & LTD	931	970	1,051
EMPLOYEE DEVELOPMENT	2,810	3,000	3,000
RETIREMENT	26,532	23,334	24,751
WORKERS COMPENSATION	347	302	266
SOCIAL SECURITY	12,656	13,982	14,791
TELEPHONE	1,086	1,100	1,100
POSTAGE	365	550	550
UTILITIES	9,659	8,500	11,000
CENTRAL DUPLICATING	2,844	3,200	3,200
MILEAGE & CONFERENCE EXPENSE	2,174	4,000	4,000
VEHICLE LEASE	-	11,650	-

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2025**

	ACTUAL 2023	BUDGET 2024	BUDGET 2025
AUTO INSURANCE	72	720	600
BLDG/GROUNDS MAINTENANCE	2,613	5,000	5,000
REPAIRS	-	1,000	1,000
FUELS	-	2,500	2,500
OFFICE SUPPLIES	910	1,500	1,500
RENT	3,497	-	-
OTHER EXPENSES	920	1,500	1,500
	258,230	285,405	290,567

Department: 142 - EMERG SERV: COMMUNICATIONS

SALARIES - PERMANENT	842,720	847,996	844,117
SALARIES CERTIFICATIONS	-	4,202	4,202
SALARIES-OVERTIME	204,027	144,776	325,725
SALARIES - TEMPORARY	9,617	40,000	40,000
HEALTH & DENTAL	173,737	199,082	215,303
UNIFORMS	3,428	10,000	10,000
LIFE & LTD	4,963	6,203	6,677
EMPLOYEE DEVELOPMENT	1,143	4,000	4,000
RETIREMENT	89,067	115,066	120,703
WORKERS COMPENSATION	2,175	1,711	1,669
SOCIAL SECURITY	77,465	79,329	92,874
TELEPHONE	3,845	7,500	8,500
EQUIPMENT	12,340	36,000	40,000
UTILITIES	8,786	8,000	10,000
CENTRAL DUPLICATING	604	660	900
MILEAGE & CONFERENCE EXPENSE	10,377	7,000	8,000
VEHICLE LEASE	-	-	300
CONTRACTUAL SERVICES	3,238	7,500	7,500
LIABILITY INSURANCE	9,040	10,000	10,500
AUTO INSURANCE	50	735	1,275
OPERATION OF AUTOS	547	2,000	2,000
BLDG/GROUNDS MAINTENANCE	4,396	4,500	5,000
MAINTENANCE CONTRACT	239,104	265,000	305,000
FUELS	2,222	3,000	3,000
OFFICE SUPPLIES	998	2,000	2,000
OTHER EXPENSES	4,637	4,000	4,500
Reimbursed ENSB Expenses	142,856	140,000	150,000
CAPITAL OUTLAY	-	37,456	-
	1,851,382	1,987,716	2,223,745

Department: 144 - EMERG SERV: EMS

SALARIES - PERMANENT	2,429,995	2,350,015	2,449,192
SALARIES CERTIFICATIONS	43,675	88,000	88,000
SALARIES-OVERTIME	836,890	641,371	834,300

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2025**

	ACTUAL 2023	BUDGET 2024	BUDGET 2025
SALARIES - TEMPORARY	174,918	226,282	226,682
SALARIES - OTHER	2,057	4,500	4,500
HEALTH & DENTAL	403,190	473,424	519,648
UNIFORMS	21,187	20,000	23,000
LIFE & LTD	14,009	17,748	19,031
EMPLOYEE DEVELOPMENT	14,311	20,000	15,000
RETIREMENT	266,300	336,203	350,363
WORKERS COMPENSATION	146,507	133,888	131,386
SOCIAL SECURITY	260,861	253,258	275,605
TELEPHONE	7,958	4,500	5,400
POSTAGE	387	200	200
EQUIPMENT	25,296	80,000	80,000
UTILITIES	16,369	14,000	17,500
MILEAGE & CONFERENCE EXPENSE	13,460	9,000	11,000
VEHICLE LEASE	68,220	27,222	13,208
CONTRACTUAL SERVICES	10,928	15,000	38,500
AUTO INSURANCE	11,229	10,000	11,750
COMMUNICATIONS	6,447	7,500	8,000
BLDG/GROUNDS MAINTENANCE	12,761	15,000	20,000
EQUIPMENT MAINTENANCE	24,379	22,000	28,000
REPAIRS	104,974	100,000	100,000
FUELS	118,692	100,000	100,000
OFFICE SUPPLIES	2,487	3,000	3,000
SALARY MEDICAL DIRECTOR	49,759	65,000	65,000
EXPENSES MEDICAL DIRECTOR	12,929	5,000	7,000
AED/CPR PROGRAM	10,735	15,000	15,000
OTHER EXPENSES	7,421	5,000	5,500
RENT	-	3,000	3,000
	5,118,331	5,065,111	5,468,765

Department: 146 - EMERGENCY MANAGEMENT

SALARIES - PERMANENT	86,263	88,633	81,120
HEALTH & DENTAL	18,475	19,828	17,432
LIFE & LTD	505	522	512
EMPLOYEE DEVELOPMENT	1,735	2,000	2,000
RETIREMENT	9,330	11,522	10,546
WORKERS COMPENSATION	173	146	112
SOCIAL SECURITY	5,845	6,780	6,206
TELEPHONE	725	1,100	1,100
EQUIPMENT	4,721	7,000	7,000
MILEAGE & CONFERENCE EXPENSE	945	3,000	3,000
AUTO INSURANCE	828	1,720	2,900
SAFETY TRAINING	1,333	4,000	4,000

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2025**

	ACTUAL 2023	BUDGET 2024	BUDGET 2025
REPAIRS	-	1,000	1,000
FUELS	-	3,000	3,000
OFFICE SUPPLIES	148	500	500
OTHER EXPENSES	3,627	5,000	5,000
	134,654	155,751	145,428
Department: 160 - HUMANE SOCIETY			
HUMANE SOC/ANIMAL CONTROL	306,323	336,955	370,650
	306,323	336,955	370,650
Department: 170 - LIQUOR LICENSING			
SALARIES - PERMANENT	54,726	80,726	94,315
WORKERS COMPENSATION	779	740	830
SOCIAL SECURITY	4,059	6,176	7,215
POSTAGE	76	300	300
ADVERTISING	162	250	250
PRINTING AND PUBLICATIONS	432	440	500
MILEAGE & CONFERENCE EXPENSE	450	2,500	2,500
ASSOCIATION DUES	-	-	150
TRAINING	545	600	600
OFFICE SUPPLIES	572	500	500
OTHER EXPENSES	461	300	300
	62,263	92,532	107,460
Department: 200 - PW: GENERAL ADMINISTRATION			
SALARIES - PERMANENT	230,990	238,037	238,598
SALARIES-OVERTIME	858	1,000	1,000
HEALTH & DENTAL	35,773	38,841	53,107
UNIFORMS	1,580	3,000	3,000
LIFE & LTD	1,071	1,318	1,402
EMPLOYEE DEVELOPMENT	1,980	4,000	4,000
RETIREMENT	28,768	32,244	32,267
WORKERS COMPENSATION	6,001	5,521	4,786
SOCIAL SECURITY	17,067	18,286	18,329
TELEPHONE	1,566	2,500	1,300
POSTAGE	348	425	400
CENTRAL DUPLICATING	3,899	3,000	4,000
MILEAGE & CONFERENCE EXPENSE	3,416	2,700	2,700
VEHICLE LEASE	-	-	300
AUTO INSURANCE	551	580	600
OPERATION OF AUTOS	1,300	1,100	1,100
FUELS	2,528	3,100	3,100
OFFICE SUPPLIES	5,590	3,200	3,200
OTHER EXPENSES	4,017	1,200	3,500
	347,303	360,052	376,689

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2025**

	ACTUAL 2023	BUDGET 2024	BUDGET 2025
Department: 210 - PW: CENTRAL SHOP			
SALARIES - PERMANENT	246,319	298,651	311,784
SALARIES-OVERTIME	2,304	3,000	3,000
HEALTH & DENTAL	49,196	71,107	86,923
UNIFORMS	9,031	7,000	9,500
LIFE & LTD	1,223	2,130	2,285
EMPLOYEE DEVELOPMENT	323	1,500	1,500
RETIREMENT	26,149	38,825	40,532
WORKERS COMPENSATION	11,479	12,388	11,658
SOCIAL SECURITY	17,788	23,076	24,081
TELEPHONE	758	750	750
AUTO INSURANCE	2,498	2,620	2,900
PARTS	51,277	82,000	62,000
MAINTENANCE CONTRACT	9,204	6,000	10,000
REPAIRS	52,123	49,000	65,000
PARTS - ROADS	121,215	127,000	127,000
FUELS	5,397	5,400	5,400
LUBRICANTS	15,420	29,000	21,000
TOOLS	9,809	7,000	7,000
OTHER EXPENSES	3,840	4,000	4,000
	635,352	770,447	796,313
Department: 240 - PW: SOLID WASTE DISPOSAL			
SALARIES - PERMANENT	55,737	55,745	57,974
SALARIES-OVERTIME	549	2,500	2,500
HEALTH & DENTAL	18,208	19,828	21,418
UNIFORMS	125	350	400
LIFE & LTD	351	381	408
RETIREMENT	5,868	7,247	7,537
WORKERS COMPENSATION	2,530	2,392	2,240
SOCIAL SECURITY	4,022	4,456	4,626
UTILITIES	7,358	6,500	7,500
CONTRACTUAL SERVICES	49,338	-	101,210
REGIONAL LANDFILL COST	151,055	180,000	80,000
AUTO INSURANCE	1,014	1,060	2,150
REPAIRS	10,105	8,000	8,000
FUELS	10,786	10,500	10,500
SUPPLIES AND MATERIALS	1,027	2,000	2,000
OTHER EXPENSES	-	500	500
RENT	1,750	2,500	1,750
	319,823	303,959	310,713

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2025**

	ACTUAL 2023	BUDGET 2024	BUDGET 2025
Department: 245 - PW: JOHNSONGRASS			
SALARIES - PERMANENT	31,174	37,393	38,885
SALARIES-OVERTIME	106	2,500	2,500
HEALTH & DENTAL	14,812	16,133	17,432
UNIFORMS	145	350	350
LIFE & LTD	347	409	439
EMPLOYEE DEVELOPMENT	-	600	-
RETIREMENT	6,558	8,102	8,425
WORKERS COMPENSATION	2,672	1,638	1,533
SOCIAL SECURITY	3,908	3,052	3,166
TELEPHONE	508	600	600
AUTO INSURANCE	639	670	710
PARTS	30	1,200	1,200
CHEMICALS	770	5,000	4,000
REPAIRS	2,714	1,700	3,000
FUELS	2,135	2,900	2,900
OFFICE SUPPLIES	-	350	-
OTHER EXPENSES	6	300	950
	66,524	82,897	86,090
Department: 249 - PW: MOSQUITO CONTROL			
SALARIES - PERMANENT	27,553	24,929	25,924
SALARIES - TEMPORARY	5,498	5,974	6,213
UNIFORMS	116	1,000	350
EMPLOYEE DEVELOPMENT	45	200	200
WORKERS COMPENSATION	377	1,269	1,190
SOCIAL SECURITY	677	2,004	2,458
TELEPHONE	-	300	-
POSTAGE	-	100	-
VEHICLE LEASE	-	11,583	14,532
AUTO INSURANCE	1,250	1,310	710
REPAIRS	1,728	3,200	4,000
FUELS	4,966	4,200	5,000
OFFICE SUPPLIES	46	100	-
STATE EXPENSES	3,750	9,500	9,500
OTHER EXPENSES	-	200	300
	46,005	65,869	70,377
Department: 250 - PW: ROADS			
SALARIES - PERMANENT	803,905	1,072,590	1,110,365
SALARIES-OVERTIME	27,768	40,000	40,000
SALARIES - TEMPORARY	2,133	-	-
HEALTH & DENTAL	153,006	283,663	296,852
UNIFORMS	6,386	8,000	8,000

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2025**

	ACTUAL 2023	BUDGET 2024	BUDGET 2025
LIFE & LTD	4,701	7,855	8,373
EMPLOYEE DEVELOPMENT	3,681	5,500	15,000
RETIREMENT	86,446	139,437	144,347
WORKERS COMPENSATION	37,861	45,690	42,602
SOCIAL SECURITY	60,847	85,113	88,003
TELEPHONE	5,122	4,000	5,250
MILEAGE & CONFERENCE EXPENSE	1,347	1,500	1,500
VEHICLE LEASE	185,680	142,668	86,697
CONTRACTUAL SERVICES	23,102	76,000	84,000
AUTO INSURANCE	17,387	18,090	16,750
FUELS	127,341	124,000	124,000
PIPE	-	12,000	15,000
STONE	-	3,000	-
ASPHALT	5,221	30,000	10,000
ROAD MATERIALS	58,548	40,000	45,000
GRAVEL	62,844	80,000	90,000
SIGN MATERIALS	30,745	19,000	25,000
OTHER CONSTRUCTION MATERIALS	14,340	30,000	30,000
LINE STRIPING	63,562	-	-
EQUIPMENT	15,268	6,500	10,000
OTHER EXPENSES	4,468	5,000	5,000
EMERGENCY OPERATIONS	11,137	15,000	10,000
	1,812,847	2,294,606	2,311,739

Department: 259 - PW: COUNTY BUILDINGS

SALARIES - PERMANENT	243,514	247,665	257,581
SALARIES-OVERTIME	2,331	5,400	5,400
HEALTH & DENTAL	32,377	35,146	37,832
UNIFORMS	1,430	1,300	1,400
LIFE & LTD	1,580	1,629	1,747
EMPLOYEE DEVELOPMENT	475	1,200	1,500
RETIREMENT	26,064	32,196	33,486
WORKERS COMPENSATION	11,208	11,337	10,624
SOCIAL SECURITY	18,179	19,359	20,118
TELEPHONE	4,262	3,500	3,800
UTILITIES	171,292	168,000	165,000
CENTRAL DUPLICATING	-	500	-
VEHICLE LEASE	-	37,701	24,879
CONTRACTUAL SERVICES	224,103	300,000	265,000
AUTO INSURANCE	2,621	2,750	2,875
REPAIRS & MAINTENANCE	93,660	137,000	120,000
REPAIRS	4,644	4,500	4,000
FUELS	7,437	8,600	8,600

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2025**

	ACTUAL 2023	BUDGET 2024	BUDGET 2025
TOOLS	6,445	4,200	6,000
Care Team Expenses	-	600	-
OTHER EXPENSES	444	1,500	2,500
	852,068	1,024,083	972,342
Department: 310 - HEALTH			
SALARY OFFICER	3,158	3,143	3,143
WORKERS COMPENSATION	6	6	6
SOCIAL SECURITY	242	240	240
CAROLINE MENTAL HEALTH	48,709	48,709	49,683
HEALTH DEPARTMENT	409,054	537,461	548,210
CAROLINE CENTER	26,845	26,845	26,845
	488,014	616,404	628,127
Department: 320 - SOCIAL SERVICES			
UPPER SHORE AGING	250,068	292,967	336,840
DELMARVA COMM. SERVICES INC	85,000	85,000	85,000
St. Martin Ministries	7,500	7,500	5,000
HUMAN SERVICE COUNCIL	25,000	25,000	25,000
HIS HOPE	-	5,000	5,000
AARON'S PLACE	5,000	5,000	5,000
CASA FOR CAROLINE	5,000	5,000	5,000
Big Brothers Big Sisters of the Eastern Shore	5,000	5,000	5,000
MID SHORE FAMILY VIOLENCE	4,525	5,000	5,000
Positive Strides	5,000	5,000	5,000
Men for Change Inc	8,000	8,000	5,000
	400,093	448,467	486,840
Department: 330 - EDUCATION			
CHESAPEAKE COLLEGE	1,496,040	1,612,223	1,769,552
BOARD OF EDUCATION	14,334,903	14,734,903	17,150,430
BOE SUPPLEMENTAL ALLOCATION	400,000	-	-
BD OF ED TEACHERS PENSION	1,346,097	1,346,097	1,346,097
CHEASP DORCHESTER BOND INT	520	-	-
CHEAP DORCHESTER BOND PRINC	11,568	-	-
CHESAPEAKE ALLIED HLTH PRINC	69,924	72,639	75,355
CHESAPEAKE ALLIED HLTH INT	39,650	63,853	34,674
CHESAPEAKE COLLEGE REPAIRS	88,312	91,653	96,268
	17,787,014	17,921,368	20,472,376
Department: 340 - RECREATION			
SALARIES - PERMANENT	481,095	452,214	470,330
SALARIES-OVERTIME	5,643	5,608	5,830
SALARIES - TEMPORARY	52,036	8,594	8,594
HEALTH & DENTAL	85,397	99,677	104,313
UNIFORMS	588	1,000	1,200

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2025**

	ACTUAL 2023	BUDGET 2024	BUDGET 2025
LIFE & LTD	2,466	2,721	3,062
EMPLOYEE DEVELOPMENT	925	1,000	1,200
RETIREMENT	72,196	59,929	62,329
WORKERS COMPENSATION	13,537	12,219	11,606
SOCIAL SECURITY	39,306	35,681	37,067
CRIMINAL BACKGROUND CHECKS	-	600	600
POSTAGE	1,216	1,260	1,300
PRINTING AND PUBLICATIONS	985	1,900	1,900
EQUIPMENT	2,034	2,200	2,500
CENTRAL DUPLICATING	5,423	6,500	6,700
MILEAGE & CONFERENCE EXPENSE	7,371	5,000	5,500
ASSOCIATION DUES	1,575	2,320	2,320
VEHICLE LEASE	-	10,095	-
CONTRACTUAL SERVICES	3,803	4,400	4,800
OFFICE SUPPLIES	3,064	3,400	3,700
OTHER EXPENSES	12,656	13,695	14,000
	791,316	730,013	748,851

Department: 345 - PARKS

SALARIES - PERMANENT	160,753	179,287	226,044
SALARIES-OVERTIME	3,493	5,400	5,400
SALARIES - TEMPORARY	20,216	21,872	21,872
HEALTH & DENTAL	25,601	29,335	59,292
UNIFORMS	550	900	1,600
LIFE & LTD	567	1,194	1,605
EMPLOYEE DEVELOPMENT	555	1,000	1,500
RETIREMENT	17,849	23,307	29,386
WORKERS COMPENSATION	8,415	8,483	9,381
SOCIAL SECURITY	13,525	15,802	19,379
TELEPHONE	1,678	1,800	2,400
UTILITIES	49,413	48,600	53,460
VEHICLE LEASE	43,513	26,817	14,832
CONTRACTUAL SERVICES	16,358	26,000	28,600
Mowing Service	27,585	29,000	35,375
AUTO INSURANCE	3,515	3,954	4,850
REPAIRS & MAINTENANCE	34,665	46,200	51,000
LAWN CARE	3,313	4,400	4,500
REPAIRS	5,799	5,000	6,000
FUELS	15,349	17,000	17,000
SUPPLIES AND MATERIALS	-	-	20,000
OTHER EXPENSES	4,903	4,750	5,225
	457,614	500,101	618,701

**COMMISSIONERS OF CAROLINE COUNTY
GENERAL FUND BUDGET
FISCAL YEAR 2025**

	ACTUAL 2023	BUDGET 2024	BUDGET 2025
Department: 347 - ARTS			
CAROLINE ARTS COUNCIL	6,500	6,500	6,500
	6,500	6,500	6,500
Department: 350 - LIBRARY			
LIBRARY	1,302,728	1,353,048	1,420,701
IMAGINATION LIBRARY	6,000	6,000	6,000
	1,308,728	1,359,048	1,426,701
Department: 360 - EXTENSION SERVICE			
OPERATING APPROPRIATION	40,600	43,100	45,601
EXTENSION SERVICE	128,972	136,574	143,248
	169,572	179,674	188,849
Department: 370 - SOIL CONSERVATION			
PUBLIC DRAINAGE ASSOCIATIONS	-	40,000	40,000
	-	40,000	40,000
Department: 385 - ECONOMIC DEVELOPMENT			
MID SHORE REGIONAL COUNCIL	15,000	15,000	15,000
	15,000	15,000	15,000
Department: 400 - DEBT SERVICE			
BOND ADMIN COSTS	1,961	3,500	3,500
JAIL FACILITIES PRINC	11,548	11,630	11,711
JAIL FACILITIES INT	1,457	1,376	1,295
2014 PUBLIC IMP BOND PRINC	330,000	345,000	360,000
2014 PUBLIC IMP BOND INTREST	154,144	145,894	137,269
2019 PUBLIC IMPROV. & REFUND BOND PRINC.	2,230,000	2,205,000	2,220,000
2019 PUBLIC IMPROV. & REFUND BOND INT	1,197,200	1,085,700	975,450
	3,926,311	3,798,100	3,709,225
Department: 410 - INTERGOVERNMENTAL			
IN LIEU OF BANKSTOCK	3,080	3,090	3,080
TOWN PLANNING GRANTS	12,500	12,500	12,500
	15,580	15,590	15,580
Department: 420 - CONTINGENCY			
CONTINGENCY OPERATIONS	364,912	537,500	469,745
	364,912	537,500	469,745
Department: 620 - TRANSFERS OUT			
4 H & YOUTH FUND	26,354	24,529	25,499
Transfer to Ag. Land Preservation	20,000	20,000	-
TRANSFER TO CAPITAL	3,411,552	4,188,472	5,538,593
TRANS JONESTOWN WATER SYSTEM	-	4,710	4,400
	3,457,906	4,237,711	5,568,492
EXPENSES Total	61,763,800	65,811,638	72,350,782

CAPITAL
BUDGET AND
CAPITAL
IMPROVEMENT
FUND

Fiscal Year 2025

**COMMISSIONERS OF CAROLINE COUNTY
CAPITAL IMPROVEMENT BUDGET
FISCAL YEAR 2025**

REVENUES

Department: 154 - TRANSFER TAX	
TRANSFER TAX	800,000
	800,000
Department: 530 - GRANTS - FEDERAL GOVERNMENT	
OTHER FEDERAL GRANTS	1,300,000
FEDERAL AID ROADS	2,945,925
	4,245,925
Department: 533 - GRANTS - STATE GOVERNMENT	
STATE ROAD CONSTRUCTION AID	496,144
WATERWAY IMPROVEMENTS	500,000
EMER NUM SYS	250,000
PROGRAM OPEN SPACE GRANTS	2,577,775
	3,823,919
Department: 560 - MISCELLANEOUS REVENUES	
NORTH COUNTY PARK	1,353,000
PARKS & RECREATION REIM CAP	1,397,232
	2,750,232
Department: 610 - TRANSFERS IN	
TRANSFER IN	8,141,593
TRANSFER FR BLS	390,000
	8,531,593
Department: 630 - OTHER FINANCING SOURCES	
PRIOR YEAR CAPITAL ALLOCATIO	1,960,876
PRIOR YR CAPITAL RESERVE	1,051,094
BOND PROCEEDS	576,181
	3,588,151
REVENUES Total	23,739,820

EXPENSES

Department: 010 - COUNTY COMMISSIONERS	
CAP ALLOCATION	1,514,686
	1,514,686
Department: 095 - TECHNOLOGY	
CAPITAL TECHNOLOGY	70,000
	70,000
Department: 100 - SHERIFF	
CAPITAL SHERIFF CA	385,500
	385,500
Department: 130 - JAIL	
CAPITAL CORRECTIONS CA	171,700
	171,700
Department: 150 - EMERGENCY MANAGEMENT GRANTS	

**COMMISSIONERS OF CAROLINE COUNTY
CAPITAL IMPROVEMENT BUDGET
FISCAL YEAR 2025**

DES AMUBLANCE PURCHASE	390,000
911 CENTER CONSOLES	250,000
CAPITAL EQUIPMENT	266,000
	906,000
Department: 250 - PW: ROADS	
STATE AID ROAD PROJECTS CA	496,144
BRIDGE REPLACE FED AID CA	2,945,925
ARPA HIGHWAY	1,300,000
ROADS MAINTENANCE CA	2,200,000
CAP PW INFRA ROADS	651,144
CAP PW EQUIPMENT CA	654,000
CAPITAL RESERVE RDS CA	461,909
CAPITAL RES BRIDGES & ROADS	589,185
CAPITAL RESERVE	800,000
	10,098,307
Department: 259 - PW: COUNTY BUILDINGS	
Double Hills Industrial Park	1,250,000
CAP BUILDINGS	409,656
CAPITAL COURTHOUSE CA	252,000
	1,911,656
Department: 330 - EDUCATION	
BOE Capital Allocation	376,000
Roof Projects Bond	576,181
	952,181
Department: 340 - RECREATION	
DEBRIS REMOVAL	500,000
JONESTOWN PARK PROP CA	300,000
CHOPTANK MARINA	1,353,000
North County Park	1,374,724
North County Parks LWCF	1,397,232
Henderson Community Park	202,419
BALLFIELD ENG. & RENOVATIONS	700,632
CHOPTANK MARINA WW	1,353,000
CAP ALLOCATION	104,407
CAPITAL ALLOC REC& PARKS	444,376
	7,729,790
EXPENSES Total	23,739,820

**Caroline County
Capital Improvement Program
FY 2025**

<i>Department Name</i>			FY	FY	FY	FY	FY	FY
	Total	Prior Year	2025	2026	2027	2028	2029	2030
Technology	470,000	300,000	70,000	65,000	0	35,000	0	0
Court System	0	0	0	0	0	0	0	0
Planning & Codes Administration	0	0	0	0	0	0	0	0
Sheriffs Department	2,655,960	408,576	385,500	350,694	361,215	372,052	383,213	394,710
Corrections	351,626	79,926	171,700	20,000	20,000	20,000	20,000	20,000
Department of Emergency Services	17,418,547	2,037,547	906,000	3,415,000	2,435,000	2,455,000	2,475,000	3,695,000
Public Works	40,204,801	8,991,115	10,098,307	4,200,000	4,130,000	4,261,500	4,194,575	4,329,304
Infrastructure/Comm Development	0	0	0	0	0	0	0	0
Board of Education	72,064,345	1,412,164	952,181	3,400,000	1,300,000	35,000,000	30,000,000	0
Facilities	3,566,089	1,006,433	1,911,656	271,000	317,000	60,000	0	0
Recreation and Parks	17,550,141	6,550,351	7,729,790	1,540,000	1,205,000	525,000	0	0
Library	909,340	132,000	0	0	582,340	180,000	15,000	0
Soil Conservation	0	0	0	0	0	0	0	0
Admin/Finance/Tax	1,979,686	465,000	1,514,686	0	0	0	0	0
Animal Control	0	0	0	0	0	0	0	0
Totals	157,170,535	21,383,111	23,739,820	13,261,694	10,350,555	42,908,552	37,087,788	8,439,014
<i>Sources of Funding</i>								
General Fund		4,188,472	5,538,593					
State Grants		5,321,020	6,426,919					
Grants-Federal		3,797,232	4,245,925					
Bonds		2,539,291	576,181					
General Fund PY		3,237,285	1,960,876					
Capital Reserve		1,872,395	1,851,094					
Fund Balance		0	0					
Other		427,417	3,140,232					
Totals		21,383,111	23,739,820					

COMMISSIONERS OF CAROLINE COUNTY								
Capital Improvement Budget								
Fiscal Year 2025								
Department	Total	General Fund		Capital Reserve	2019 Bond	State Grant	Federal Grant	Other
	Amount	2025	Prior Years					
ADMINISTRATION								
Future Capital Infrastructure	1,514,686	1,514,686						
Department Totals	1,514,686	1,514,686	0	0	0	0	0	0
CORRECTIONS								
Digital Camera Replacement	40,000	40,000						
Replacement Vehicle - Tahoe	80,000	80,000						
HVAC	51,700		51,700					
Department Totals	171,700	120,000	51,700	0	0	0	0	0
OFFICE OF TECHNOLOGY								
Security Incident Management Software	70,000	70,000						
Department Totals	70,000	70,000	0	0	0	0	0	0
DEPARTMENT OF EMERGENCY SERVICES								
Lucas 3 - (Qty 3)	60,000	60,000						
Stretchers (Qty 4)	116,000	116,000						
Stair Chairs (Qty 4)	21,000	21,000						
Havis Mounts/Chargers for Ambulances & I-pads	29,000	29,000						
Ambulance	390,000							390,000
9-1-1 Center Dispatch Consoles	250,000					250,000		
Bi Directional Antenna - Colonel Richardson High School	40,000		40,000					
Department Totals	906,000	226,000	40,000	0	0	250,000	0	390,000
PUBLIC WORKS								
Tar & Chip	1,996,144	700,000		800,000		496,144		
Hot Mix Overlay	1,500,000	1,500,000						
Dirt Road Paving	1,300,000						1,300,000	
River Road Pipe	1,113,053		651,144	461,909				
Bridge Replacement	3,535,110			589,185			2,945,925	
Mosquito Sprayer	25,000	25,000						
Vibratory Roller	165,000	165,000						
Central Shop Truck Half Ton	55,000	55,000						
Central Shop Truck Three Quarter Ton	65,000	65,000						
Ditch Bank Mower	20,000		20,000					
Ditch Bank Mower	20,000		20,000					
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					
Department Totals	10,098,307	2,510,000	995,144	1,851,094	0	496,144	4,245,925	0
FACILITIES								
IT Building HVAC	15,000	15,000						
Library Elevator & Roof	117,656		117,656					
Double Hills Project	1,250,000					1,250,000		
HODO COLLECTION SITES								
Federsburg HODO Site Work	180,000		180,000					
Renovate HODO Shacks	17,000		17,000					
COURTHOUSE								
Brick Pointing	90,000	90,000						
HVAC Commissioner's Hearing Room	12,000	12,000						
Clock Tower Repairs	150,000		150,000					
HAPS BUILDING								
Adult Daycare Carpet	80,000	80,000						
Department Totals	1,911,656	197,000	464,656	0	0	1,250,000	0	0
BOARD OF EDUCATION								
NCHS Roof Replacement (Phase 2)	600,181	192,000			408,181			
PES Partial Roof Replacement	252,000	84,000			168,000			
Highschool Campus Improvements	100,000	100,000						
Department Totals	952,181	376,000	0	0	576,181	0	0	0
RECREATION AND PARKS								
POS Additional Ball Field Funds	735,632	35,000				700,632		
Sublimating Printer	10,000	10,000						
Truck Three Quarter Ton	55,000	55,000						
Finishing Mower With Deck	39,407	39,407						
Ballfield Engineering & Renovations	66,312		66,312					
4H Park Projects	21,500		21,500					
Caroline Courthouse-Pathway Improvement	5,000		5,000					
Henderson Community Park	222,419		20,000			202,419		
Jonestown Community Park	305,125		5,125			300,000		

COMMISSIONERS OF CAROLINE COUNTY								
Capital Improvement Budget								
Fiscal Year 2025								
Department	Total	General Fund		Capital Reserve	2019 Bond	State Grant	Federal Grant	Other
	Amount	2025	Prior Years					
North County Regional Park	3,063,395		291,439			1,374,724		1,397,232
Choptank Marina	2,706,000					1,353,000		1,353,000
Dredging	500,000					500,000		
Department Totals	7,729,790	139,407	409,376	0	0	4,430,775	0	2,750,232
SHERIFF'S OFFICE								
Police Vehicle-1 Patola	80,000	80,000						
Police Vehicle-2 Patrol	80,000	80,000						
Police Vehicle-3 Patrol	80,000	80,000						
Police Vehicle-4 K9 Unit	87,000	87,000						
Animal Control Vehicle	58,500	58,500						
Department Total	385,500	385,500	0	0	0	0	0	0
Total Projects: Expenditures & Revenue Sources	23,739,820	5,538,593	1,960,876	1,851,094	576,181	6,426,919	4,245,925	3,140,232

**ENTERPRISE
FUNDS**

Fiscal Year 2025

**COMMISSIONERS OF CAROLINE COUNTY
ENTERPRISE FUNDS
FISCAL YEAR 2025**

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

Fund: 02 - Recreation Programs

PRIOR YEAR ESTIMATED BALANCE

700,000

REVENUES

Department: 533 - GRANTS - STATE GOVERNMENT

3272	21ST CENTURY SUMMER LEARNING	318,191
3274	21ST CENTURY Number 2	397,137
3286	GRANT HSC AFTERSCHOOL	310,663
3300	SANITARY GRANT	5,000
3301	Land Preservation Rec. Plan Grant	25,000

1,055,991

Department: 540 - CHARGES FOR SERVICES

3041	BOAT RAMP	25,000
3044	ADULT PROGRAMS	16,000
3048	YOUTH PROGRAMS	58,000
3050	Youth Sports	44,000
3052	SPECIAL EVENTS	22,000
3056	ADMINISTRATION	500
3064	MARINA	40,000

205,500

REVENUES Total 1,261,491

EXPENSES

Department: 340 - RECREATION

6041	BOAT RAMP	10,000
6047	GANEYS WHARF RESIDENCE	500
6235	FEES CREDIT CARD	2,000

12,500

Department: 341 - Administration

5200	TELEPHONE	3,000
5282	CONTRACTUAL SERVICES	5,000
6056	ADMINISTRATION	2,500

10,500

Department: 342 - MARINA

5008	SALARIES - TEMPORARY	9,300
5021	WORKERS COMPENSATION	380
5025	SOCIAL SECURITY	500
5228	UTILITIES	4,400
5282	CONTRACTUAL SERVICES	15,000
5830	OTHER EXPENSES	3,900

33,480

**COMMISSIONERS OF CAROLINE COUNTY
ENTERPRISE FUNDS
FISCAL YEAR 2025**

Department: 343 - Special Events

5008	SALARIES - TEMPORARY	2,500
5021	WORKERS COMPENSATION	115
5025	SOCIAL SECURITY	260
6052	SPECIAL EVENTS	13,000

15,875

Department: 620 - TRANSFERS OUT

9300	TRANSFERS OUT	7,580
------	---------------	-------

7,580

Department: 810 - ADULT PROGRAMS

5008	SALARIES - TEMPORARY	6,000
5021	WORKERS COMPENSATION	317
5025	SOCIAL SECURITY	550
6044	ADULT PROGRAM EXPENSES	4,000

10,867

Department: 820 - YOUTH PROGRAMS

5008	SALARIES - TEMPORARY	28,000
5021	WORKERS COMPENSATION	1,200
5025	SOCIAL SECURITY	2,200
6048	YOUTH EXPENSES	17,000

48,400

Department: 821 - Youth Sports

5008	SALARIES - TEMPORARY	24,000
5021	WORKERS COMPENSATION	1,100
5025	SOCIAL SECURITY	1,900
6048	YOUTH EXPENSES	14,000

41,000

Department: 840 - HSC PROGRAM (AFTER SCHOOL)

5008	SALARIES - TEMPORARY	199,739
5012	HEALTH & DENTAL	501
5015	EMPLOYEE DEVELOPMENT	480
5021	WORKERS COMPENSATION	8,189
5025	SOCIAL SECURITY	15,280
5035	CRIMINAL BACKGROUND CHECKS	650
5200	TELEPHONE	1,080
5212	PRINTING AND PUBLICATIONS	360
5282	CONTRACTUAL SERVICES	63,750
5428	TRAVEL	984
5551	FIELD TRIP BUSES	2,000
5618	OFFICE SUPPLIES	150
5830	OTHER EXPENSES	17,500

310,663

Department: 870 - 21ST CENTURY SUMMER LEARNING

5008	SALARIES - TEMPORARY	231,091
5015	EMPLOYEE DEVELOPMENT	2,150
5021	WORKERS COMPENSATION	10,380

**COMMISSIONERS OF CAROLINE COUNTY
ENTERPRISE FUNDS
FISCAL YEAR 2025**

5025	SOCIAL SECURITY	16,935
5035	CRIMINAL BACKGROUND CHECKS	2,170
5202	POSTAGE	1,428
5212	PRINTING AND PUBLICATIONS	1,064
5245	MILEAGE & CONFERENCE EXPENSE	8,210
5282	CONTRACTUAL SERVICES	29,480
5428	TRAVEL	1,064
5830	OTHER EXPENSES	7,980
6270	21ST CENTURY GRANT	6,239

318,191

Department: 880 - 21ST CENTURY NUMBER TWO

5008	SALARIES - TEMPORARY	234,108
5015	EMPLOYEE DEVELOPMENT	540
5021	WORKERS COMPENSATION	10,511
5025	SOCIAL SECURITY	17,582
5035	CRIMINAL BACKGROUND CHECKS	1,302
5202	POSTAGE	792
5212	PRINTING AND PUBLICATIONS	608
5245	MILEAGE & CONFERENCE EXPENSE	3,558
5282	CONTRACTUAL SERVICES	109,950
5428	TRAVEL	935
5830	OTHER EXPENSES	10,317
6270	21ST CENTURY GRANT	6,934

397,137

Department: 883 - Land Preservation Rec. Plan

5282	CONTRACTUAL SERVICES	25,000
------	----------------------	--------

Department Total: 883 - Land Preservation Rec. Plan 25,000

EXPENSES Total 1,231,193

ESTIMATED ENDING BALANCE

730,298

Fund: 04 - Public Works Fuel System

PRIOR YEAR ESTIMATED BALANCE

490,000

REVENUES

Department: 540 - CHARGES FOR SERVICES

4816	GASOLINE SALES	775,000
------	----------------	---------

775,000

REVENUES Total 775,000

EXPENSES

Department: 210 - PW: CENTRAL SHOP

5403	FUEL SYSTEM MAINTENANCE	20,000
------	-------------------------	--------

5609	FUELS	740,000
------	-------	---------

760,000

EXPENSES Total 760,000

ESTIMATED ENDING BALANCE

505,000

**COMMISSIONERS OF CAROLINE COUNTY
ENTERPRISE FUNDS
FISCAL YEAR 2025**

Fund: 05 - Broadband Supply

PRIOR YEAR ESTIMATED BALANCE

645,000

REVENUES

Department: 540 - CHARGES FOR SERVICES

4100	BOE LEASE	68,462
4101	Library Broadband Lease	10,248
4103	VERIZON WIRELESS LEASE	37,964
4105	Rack Lease	344

117,018

REVENUES Total 117,018

EXPENSES

Department: 098 - BROADBAND SUPPLY

5002	SALARIES - PERMANENT	44,395
5020	RETIREMENT	5,771
5021	WORKERS COMPENSATION	73
5025	SOCIAL SECURITY	3,396
5757	HARDWARE & MAINTENANCE N C/A	25,000

78,635

EXPENSES Total 78,635

ESTIMATED ENDING BALANCE

683,383

Fund: 06 - Basic Life Support

PRIOR YEAR ESTIMATED BALANCE

2,100,000

REVENUES

Department: 533 - GRANTS - STATE GOVERNMENT

4723	MD ESPP	700,000
------	---------	---------

700,000

Department: 540 - CHARGES FOR SERVICES

3400	SUBSCRIPTION PLAN	85,000
3500	BASIC LIFE SERVICES	1,625,000

1,710,000

REVENUES Total 2,410,000

EXPENSES

Department: 310 - HEALTH

5031	BLS TRAINING	10,000
5202	POSTAGE	200
5219	EQUIPMENT	22,000
5282	CONTRACTUAL SERVICES	35,000
5416	COMMUNICATIONS	13,000
5600	BILLING SERVICE BLS	85,000
5618	OFFICE SUPPLIES	400
5622	MEDICAL SUPPLIES	80,000
5710	BLS SUBSCRIPTION MANAGEMENT	23,000
6100	CAPITAL OUTLAY	120,000

**COMMISSIONERS OF CAROLINE COUNTY
ENTERPRISE FUNDS
FISCAL YEAR 2025**

	6838	EMERG MED SERV FIRE CO	50,000
	6842	MARKETING / PUBLIC INFO	4,000
	6845	BILL CLERK/ TRAINING COORD. SALARY TRANSFER	95,787
	6850	EMT SALARY TRANSFER	130,000
			668,387
Department: 620 - TRANSFERS OUT			
	9300	TRANSFERS OUT	1,604,795
	9314	TRANSFER TO CAPITAL	390,000
			1,994,795
		EXPENSES Total	2,663,182

ESTIMATED ENDING BALANCE

1,846,818

**SPECIAL
REVENUE FUND**

Fiscal Year 2025

**COMMISSIONERS OF CAROLINE COUNTY
SPECIAL REVENUE FUNDS
FISCAL YEAR 2025**

Fund: 07 - Jonestown Water System

REVENUES

Department: 540 - CHARGES FOR SERVICES

JONESTOWN WATER FEES 15,600

15,600

Department: 610 - TRANSFERS IN

JONESTOWN WATER SYSTEM 4,400

4,400

REVENUES Total 20,000

EXPENSES

Department: 270 - JONESTOWN WATER SYSTEM

UTILITIES 4,500

CONTRACTUAL SERVICES 8,000

REPAIRS & MAINTENANCE 4,000

SUPPLIES AND MATERIALS 3,000

OTHER EXPENSES 500

20,000

EXPENSES Total 20,000

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

REVENUES

Department: 560 - MISCELLANEOUS REVENUES

RENTS 4 H BLDG 26,000

RENT LAND 4,300

30,300

Department: 610 - TRANSFERS IN

TRANSFER IN 25,499

25,499

REVENUES Total 55,799

EXPENSES

Department: 444 - 4 H AND YOUTH PARK

SALARIES - TEMPORARY 20,951

WORKERS COMPENSATION 860

SOCIAL SECURITY 1,603

TELEPHONE 520

UTILITIES 17,000

CONTRACTUAL SERVICES 2,000

REPAIRS & MAINTENANCE 7,000

LAWN CARE 5,865

55,799

EXPENSES Total 55,799

**COMMISSIONERS OF CAROLINE COUNTY
SPECIAL REVENUE FUNDS
FISCAL YEAR 2025**

Fund: 13 - Special Grant Programs

REVENUES

Department: 533 - GRANTS - STATE GOVERNMENT

Rural Maryland Council Grant Rev.	3,085,360
Legacy Grant Revenue	25,000
PAB Grant Revenue	153,597

3,263,957

REVENUES Total 3,263,957

EXPENSES

Department: 225 - PAB Grant

SALARIES - GRANTS	32,178
LIFE & LTD	219
RETIREMENT	4,183
WORKERS COMPENSATION	44
SOCIAL SECURITY	2,461
OTHER EXPENSES	114,512

153,597

Department: 380 - ECONOMIC DEVELOPMENT

Legacy Grant Expense	25,000
----------------------	--------

25,000

Department: 381 - Rural Maryland Eco. Dev. Fund

CHESAPEAKE COLLEGE	250,054
MARINA EXPENSES	1,353,000
Maryland Broadband Coop. POP	224,871
Double Hills Industrial Park	1,257,435

3,085,360

EXPENSES Total 3,263,957

Fund: 14 - Law Enforcement Grants

REVENUES

Department: 530 - GRANTS - FEDERAL GOVERNMENT

VESTS OMB #1121 0235	3,750
----------------------	-------

3,750

Department: 533 - GRANTS - STATE GOVERNMENT

HEALTH DEPT. GRANT	76,260
SOCM GRANT	9,201
GOCCP GRANT REV.	24,371

109,832

**COMMISSIONERS OF CAROLINE COUNTY
SPECIAL REVENUE FUNDS
FISCAL YEAR 2025**

Department:	534 - OTHER GRANTS	
	SAFE STATION GRANT	30,000
		30,000
	REVENUES Total	143,582
EXPENSES		
Department:	100 - SHERIFF	
	SAFE STATION FUNDING EXPENSE	30,000
		30,000
Department:	103 - GOCCP WARRENT APPREHENSION	
	SALARIES-OVERTIME	21,450
	WORKERS COMPENSATION	1,281
	SOCIAL SECURITY	1,640
		24,371
Department:	113 - VESTS FEDERAL	
	UNIFORMS	3,750
		3,750
Department:	117 - SOCM-2007-1018	
	SALARIES - GRANTS	8,095
	WORKERS COMPENSATION	486
	SOCIAL SECURITY	620
		9,201
Department:	310 - HEALTH	
	SALARIES-CONTRACTUAL	61,558
	LIFE & LTD	141
	RETIREMENT	6,156
	WORKERS COMPENSATION	3,696
	SOCIAL SECURITY	4,709
		76,260
	EXPENSES Total	143,582

Fund:	24 - Agri Land Fund	
REVENUES		
Department:	516 - STATE SHARED TAXES	
	OTHER STATE SHARED TAXES	20,000
		20,000
	REVENUES Total	20,000
EXPENSES		
Department:	080 - PLANNING & CODES ADMINISTRATION	
	MISCELLANEOUS EXPENDITURES	20,000
		20,000
	EXPENSES Total	20,000

**COMMISSIONERS OF CAROLINE COUNTY
SPECIAL REVENUE FUNDS
FISCAL YEAR 2025**

Fund: 25 - Summerfest

REVENUES

Department: 565 - SUMMERFEST REVENUE

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

	47,700
REVENUES Total	47,700

EXPENSES

Department: 348 - SUMMERFEST EXPENSES

CONTRACTUAL SERVICES	35,000
OTHER EXPENSES	12,000

	47,000
EXPENSES Total	47,000

Fund: 26 - Commissary

REVENUES

Department: 560 - MISCELLANEOUS REVENUES

INMATE FUNDS	75,000
PHONE COMMISSIONS	55,000
COMMISSION SALES	13,000

	143,000
REVENUES Total	143,000

EXPENSES

Department: 135 - COMMISSARY

POSTAGE	1,000
PHONE COMISSARY SALE EXP	56,000
CENTRAL DUPLICATING	11,000
COMMISSARY SALES	55,000
Commissary Supplies	20,000

	143,000
EXPENSES Total	143,000

Fund: 27 - Law Library

REVENUES

Department: 540 - CHARGES FOR SERVICES

COURT COSTS FEES & FINES	8,000
--------------------------	-------

	8,000
--	-------

**COMMISSIONERS OF CAROLINE COUNTY
SPECIAL REVENUE FUNDS
FISCAL YEAR 2025**

Department: 560 - MISCELLANEOUS REVENUES

INTEREST	1,000
	1,000
REVENUES Total	9,000

EXPENSES

Department: 065 - LAW LIBRARY

LAW BOOKS	8,000
OTHER EXPENSES	1,000
	9,000
EXPENSES Total	9,000

Fund: 30 - Emergency Mgm Special Grants

REVENUES

Department: 530 - GRANTS - FEDERAL GOVERNMENT

H.S.LAW ENFORCEMENT GRT	36,000
HOMELAND SECURITY	67,045
	103,045
REVENUES Total	103,045

EXPENSES

Department: 155 - HOMELAND SECURITY

OPERATIONAL EXPENSE	20,000
EQUIPMENT	23,045
CONTRACTUAL SERVICES	19,000
OTHER EXPENSES	5,000
	67,045

Department: 166 - H.S. LAW ENFORCEMENT GRANT

EQUIPMENT	36,000
	36,000
EXPENSES Total	103,045

Fund: 31 - Caroline Business Tech Park

REVENUES

Department: 560 - MISCELLANEOUS REVENUES

REAPPROPRIATED PRIOR YEARS	31,000
	31,000
REVENUES Total	31,000

**COMMISSIONERS OF CAROLINE COUNTY
SPECIAL REVENUE FUNDS
FISCAL YEAR 2025**

EXPENSES

Department: 386 - PARK EXPENSES

UTILITIES	1,600
CONTRACTUAL SERVICES	10,000
MARKETING	19,400

	31,000
EXPENSES Total	31,000

Fund: 48 - Drug Task Forces

REVENUES

Department: 540 - CHARGES FOR SERVICES

DONATIONS & CONTRIBUTIONS	10,000
FORFEITED MONIES	27,128

	37,128
REVENUES Total	37,128

EXPENSES

Department: 110 - 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