

COMMISSIONERS FOR SOMERSET COUNTY  
PRINCESS ANNE, MARYLAND  
MAY 29, 2018

In regular session this day, there were present, Commissioner President J. Randall Laird, Commissioner Vice-President Charles F. Fisher, Commissioner Jerry S. Boston, and Commissioner Craig N. Mathies.

Upon motion regularly made, seconded and carried, it was adopted and resolved that for Fiscal Year ending June 30, 2019, the property tax rate be \$1.00 per \$100.00 of the full assessed value of the real property and \$2.50 per \$100.00 of the full assessed value of personal and public utility property in Somerset County, except such property as may by provision of the laws, be exempt from this rate.

Upon motion regularly made, seconded and carried, it was adopted and resolved that for the Fiscal Year ending June 30, 2019 a tax of \$.28 per \$100.00 of the full assessed value of the property of public utilities: and, \$.112 per \$100 of the full assessed value of all other real property in Somerset County, excepting such properties as may by provision of the laws, be exempt from this rate, be levied and imposed for the State of Maryland.

Upon motion regularly made, seconded and carried, it was adopted and resolved that for the Fiscal Year ending June 30, 2019 the local income tax rate for residents of the County be at the rate of 3.20% of Maryland's taxable income for Tax Year 2019.

Upon motion regularly made, seconded and carried, it was adopted and resolved that for the Fiscal Year ending June 30, 2019 a service charge of 0.68% be applied to the second installment amount of semiannual tax payments.

Upon motion regularly made, seconded and carried, it was further resolved that the proposed Levy, reflecting total revenues in the amount of \$49,155,571.00 and total appropriations in the amount of \$49,155,571.00 be adopted as the Official Levy of Fiscal Year 2018-2019.

APPROVED:

BOARD OF COUNTY COMMISSIONERS  
FOR SOMERSET COUNTY

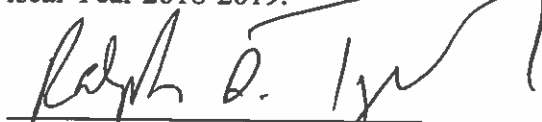


J. Randall Laird, President




Jerry S. Boston, Commissioner

  
Rex Simpkins, Commissioner

  
Ralph D. Taylor, Clerk

  
Charles F. Fisher, Vice-President

  
Craig N. Mathies, Commissioner

**Somerset County Commissioners**  
**Budget**  
**Real Estate and Income Tax Revenues**  
**Fiscal Year 2018 - 2019**

<u>DISTRICT NO.</u>	<u>NAME</u>	<u>Full Value</u> <u>REAL ASSESSMENT</u>	
1	West Princess Anne	255,859,425.00	
2	St. Peters	31,395,493.00	
3	Brinkleys	124,370,450.00	
4	Dublin	112,436,000.00	
5	Mt. Vernon	79,773,199.00	
6	Fairmount	45,265,290.00	
7	Crisfield	148,227,700.00	
8	Lawson	151,700,234.00	
9	Tangier	47,181,000.00	
10	Smith Island	16,315,800.00	
11	Dames Quarter	19,831,665.00	
12	Asbury	36,351,822.00	
13	Westover	73,461,596.00	
14	Deal Island	45,223,100.00	
15	East Princess Anne	<u>158,909,331.00</u>	
Assessable Base - Real		1,346,302,105.00	
Railroad Operating Real Property		3,686,520.00	
<b>TOTAL ASSESSABLE BASE - REAL</b>		<u>1,349,988,625.00</u>	
Taxes at Rate of \$1.00 per \$100 Assessable Base			13,499,886
Personal Property		20,040,000.00	
Railroad & Public Utilities		45,923,000.00	
Corporation		<u>35,301,000.00</u>	
<b>TOTAL ASSESSABLE BASE - PROPERTY</b>		<u>101,264,000.00</u>	
Taxes at Rate of \$2.50 per \$100 Assessable Base			<u>2,531,600</u>
<b>TOTAL TAXES - REAL &amp; PROPERTY</b>			<b>16,031,486</b>
Less: Additions and Abatements		60,000.00	
Homestead Tax Credit		<u>5,000.00</u>	
			<u>65,000</u>
<b>TOTAL TAXES - LESS ADDITIONS, ABATEMENTS AND CREDITS</b>			<b>15,966,486</b>
Interest on Delinquent Taxes			290,000
Local Income Taxes			<u>7,120,648</u>
		<b>Subtotal</b>	<b>\$ <u>23,377,134</u></b>

**SOMERSET COUNTY COMMISSIONERS  
FY 2019 BUDGET  
REVENUES**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2018-2019</u>	<u>FY 2017-2018</u>
01 05 152 000	Admission and Amusement Taxes	15,000.00	17,000.00
01 05 153 000	Recordation Taxes	500,000.00	460,000.00
01 05 162 000	Cable Co. Franchise Fees	150,000.00	133,000.00
01 05 165 000	Flush Tax Administrative Fee - BRF	15,500.00	17,000.00
01 05 221 000	Beer, Wine and Liquor License	29,000.00	30,000.00
01 05 223 000	Traders License	17,000.00	16,000.00
01 05 233 000	Marriage License	2,800.00	3,000.00
01 05 310 700	Soil Conservation Planning Grant	52,211.00	52,211.00
01 05 311 900	Federal Grant - FAA	383,439.00	411,048.00
01 05 311 901	Federal Transportation Grant	200,000.00	200,000.00
01 05 310 100	Federal SHSP Homeland Security/911	81,000.00	85,000.00
01 05 310 110	Federal - MIEMSS Mass Casualty Grt/911		5,341.00
01 05 310 120	Federal - EMPG Grant/911	70,000.00	70,000.00
01 05 312 512	Federal BJAG Sheriff LMB CAGES Grt	20,000.00	20,000.00
01 05 312 515	Fed LETS Grt-School Resource Officer Training	3,000.00	
01 05 320 000	Federal Payments in Lieu of Taxes	12,000.00	12,000.00
01 05 330 300	Police Protection-State Grant	105,243.00	103,750.00
01 05 330 301	Federal-Non-Support Grant - Sheriff	8,000.00	8,000.00
01 05 330 302	State GOCCP Sheriff's Sch Bus OT Grt	14,000.00	14,000.00
01 05 330 304	State GOCCP Sex Offenders Grant	6,500.00	5,274.00
01 05 330 305	Sex Offenders Registration	9,000.00	3,851.00
01 05 330 306	Crisfield Housing Authority Grant	10,000.00	10,000.00
01 05 330 308	State - LMB Sheriff-Safeguarding Children	6,000.00	
01 05 331 300	Emergency Services- Grants	106,344.00	121,428.00
01 05 331 303	State LEPC Grant - Emergency SEA	2,750.00	2,750.00
01 05 331 900	MD State-MAA (Airport)	21,302.00	22,836.00
01 05 331 903	MD State-Family Support Services	130,396.00	137,666.00
01 05 331 904	Federal Through Child Support	95,460.00	145,000.00
01 05 331 905	MD Forest & Parks Wildlife PILOT	467,265.00	
01 05 331 910	State of Maryland-Waterways	468,144.00	633,454.00
01 05 331 911	Federal Through State-Highway Safety	6,600.00	6,600.00
01 05 331 912	MD State-Circuit Ct Juror Costs	30,000.00	30,000.00
01 05 331 914	MD State-Tourism Development Grant	33,030.00	21,043.00
01 05 331 916	MD State Health Dept Cleaning Grant	40,000.00	40,000.00
01 05 330 105	Fed Transportation Alternatives Program Grt	4,151,696.00	
01 05 335 100	St of MD - Bike Trail Prevent Obesity	798,403.00	
01 05 340 000	MD Payments in Lieu of Taxes	500.00	500.00
01 05 350 900	Crisfield Airport Grant	10,651.00	11,418.00
01 05 411 200	Tag Fees	1,000.00	1,000.00
01 05 411 300	Marion Lighting Fees	11,000.00	9,000.00
01 05 411 400	Somerset County Dispensary	99,000.00	115,000.00
01 05 411 901	Mosquito Control Fees	44,000.00	45,000.00

**SOMERSET COUNTY COMMISSIONERS  
FY 2019 BUDGET  
REVENUES**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2018-2019</u>	<u>FY 2017-2018</u>
01 05 412 000	Zoning & Subdivision Fees	75,000.00	75,000.00
01 05 413 000	Sheriff Fees	40,000.00	35,000.00
01 05 413 100	Work Release	10,000.00	10,000.00
01 05 413 200	MD Div of Corr - Housing State Pris Grt	8,400.00	12,000.00
01 05 414 000	Landfill Tipping Fees	1,122,000.00	1,056,000.00
01 05 415 000	Transfer Station Permit Fees	222,000.00	205,000.00
01 05 416 000	Smith Island Solid Waste Fees	16,500.00	17,000.00
01 05 417 000	Stormwater Management Review Fees	5,000.00	
01 05 419 000	Boat Slip Fees	60,000.00	70,000.00
01 05 419 100	Other Fees	1,300.00	2,000.00
01 05 419 140	Dog Control Fees	2,200.00	3,200.00
01 05 421 000	Special Sheriff's Services	10,000.00	7,000.00
01 05 422 000	CDBG Dis Rec Gr-County Admin Fee	20,000.00	20,000.00
01 05 489 000	Recreation Fees	60,000.00	55,000.00
01 05 490 000	Recreation - Donnie Price Memorial Sch	8,000.00	8,000.00
01 05 491 000	IT Fees from Sanitary Dist/Other Entities	8,400.00	8,400.00
01 05 510 000	Court Fines	6,000.00	6,000.00
01 05 610 000	Interest on Investments	20,000.00	17,000.00
01 05 610 200	Fire Companies-State of MD	308,790.00	313,590.00
01 05 620 000	Rents and Concessions	68,000.00	60,000.00
01 05 620 100	Telephone Concessions-Detention Ctr	21,000.00	21,000.00
01 05 620 200	SSA/Inmate Reporting Payments	1,200.00	1,200.00
01 05 620 300	Detention Center Vending Concessions	800.00	800.00
01 05 630 100	Sheriff Dept Donations	3,500.00	3,500.00
01 05 640 000	Proceeds on Sale of Fixed Assets	25,000.00	3,000.00
01 05 690 000	Other Miscellaneous Revenue	15,000.00	10,000.00
01 05 690 001	Bad Check Fee - Real Estate	200.00	200.00
01 05 690 100	Room Tax	61,000.00	65,000.00
01 05 690 200	Technical & Community Serv- Grants	25,000.00	15,000.00
01 05 690 201	P&Z Special Housing Grant Program	15,000.00	15,000.00
01 05 690 300	State Disparity Grant	5,558,432.00	5,290,166.00
01 05 697 100	Proceeds from Long Term Debt	3,900,000.00	
01 05 698 000	Program Open Space Grant	159,091.00	194,184.00
01 05 710 000	Proceeds from Bd of Ed Const Loans	3,694,640.00	1,955,343.00
01 05 141 300	Transfer from Undesignated Reserve	1,999,750.00	2,594,149.00
	Subtotal before Real and Income Taxes	<b>25,778,437.00</b>	<b>15,167,902.00</b>
	Real Estate and Income taxes	23,377,134.00	22,839,272.00
	<b>Total Revenues</b>	<b>\$ 49,155,571.00</b>	<b>\$ 38,007,174.00</b>

**SOMERSET COUNTY COMMISSIONERS  
FY 2019 BUDGET  
EXPENDITURES BY LINE ITEM**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2018 - 2019</u>	<u>FY 2017 - 2018</u>
01 10 101 300	Community Promotions	158,700.00	151,950.00
01 10 103 300	Public Officers Association Expenses	24,000.00	24,000.00
01 10 109 202	Health Benefits - Retirees	245,448.40	193,828.85
01 10 109 300	Other General Government - Expenses	118,046.00	107,000.00
01 10 111 100	County Commissioners Salaries	41,385.00	38,500.00
01 10 111 300	County Commissioners Expenses	13,958.35	12,500.00
01 10 111 301	County Commissioners Benevolence Fund	500.00	500.00
	County Commissioners Benefits:		
01 10 111 201	County Commissioners FICA	3,165.95	2,945.25
01 10 111 202	County Commissioners Health	4,228.68	4,057.14
01 10 111 203	County Commissioners Pension	2,790.00	2,653.60
01 10 111 204	County Commissioners WC	1,667.80	1,147.30
01 10 121 100	Clerk, County Commissioners/Salaries	192,358.00	185,854.00
01 10 121 300	Clerk, County Commissioners/Expenses	3,000.00	3,000.00
	Clerk, County Commissioners Benefits:		
01 10 121 201	Clerk, County Commissioners FICA	14,715.39	14,217.83
01 10 121 202	Clerk, County Commissioners Health	13,390.68	12,847.44
01 10 121 203	Clerk, County Commissioners Pension	7,172.82	6,686.64
01 10 121 204	Clerk, County Commissioners WC	307.77	353.13
01 10 211 100	Circuit Court Salaries	63,901.00	55,958.00
01 10 211 300	Circuit Court Expenses	53,300.00	48,350.00
	Circuit Court Benefits:		
01 10 211 201	Circuit Court FICA	4,888.43	4,280.79
01 10 211 202	Circuit Court Health	21,283.20	12,847.44
01 10 211 203	Circuit Court Pension	3,991.41	
01 10 211 204	Circuit Court WC	798.84	608.52
01 10 221 100	Family Support Services Salary	59,209.00	60,000.00
01 10 221 300	Family Support Services Expenses	47,947.78	55,337.00
	Family Support Services Benefits:		
01 10 221 201	Family Support Services FICA	4,529.49	4,590.00
01 10 221 202	Family Support Services Health	13,390.68	12,847.44
01 10 221 203	Family Support Services Pension	5,224.32	4,777.76
01 10 221 204	Family Support Services WC	94.73	114.00
01 10 231 100	Orphans Court Salaries	15,982.00	15,982.00

**SOMERSET COUNTY COMMISSIONERS  
FY 2019 BUDGET  
EXPENDITURES BY LINE ITEM**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2018 - 2019</u>	<u>FY 2017 - 2018</u>
01 10 231 300	Orphans Court Expenses	1,010.00	1,010.00
	Orphans Court Benefits:		
01 10 231 201	Orphans Court FICA	1,222.62	1,222.62
01 10 231 203	Orphans Court Pension	306.00	
01 10 231 204	Orphans Court WC	25.57	30.37
01 10 241 100	State's Attorney Salaries	722,349.00	706,488.00
01 10 241 110	State's Attorney Salaries-OT	8,333.00	5,000.00
01 10 241 300	State's Attorney Expenses	72,186.00	72,186.00
	State's Attorney Benefits:		
01 10 241 201	State's Attorney FICA	55,897.17	54,428.83
01 10 241 202	State's Attorney Health	120,656.76	119,954.52
01 10 241 203	State's Attorney Pension	63,283.95	59,381.47
01 10 241 204	State's Attorney WC	18,240.01	13,323.84
01 10 271 300	Law Library Expenses	10,000.00	10,000.00
01 10 411 100	Board of Elections Supervisor Salaries	13,850.00	13,850.00
	Board of Elections Supervisor Benefits:		
01 10 411 201	Board of Elections Supervisor FICA	1,059.53	1,059.53
01 10 411 204	Board of Elections Supervisor WC	84.08	70.98
01 10 411 300	Board of Elections Supervisor Expenses	1,350.00	1,350.00
01 10 421 400	Registration and Elections Capital	92,621.00	107,049.00
01 10 421 100	Registration and Elections Salaries	48,370.00	51,450.00
01 10 421 300	Registration and Elections Expenses	420,854.00	401,949.00
01 10 511 100	Finance and Accounting-Salaries	248,857.00	240,441.00
	Finance and Accounting - Benefits:		
01 10 511 201	Finance and Accounting FICA	19,037.56	18,393.74
01 10 511 202	Finance and Accounting - Health	48,064.56	46,115.28
01 10 511 203	Finance and Accounting Pension	21,639.69	20,220.96
01 10 511 204	Finance and Accounting WC	398.17	456.85
01 10 511 300	Finance and Accounting Operating	14,800.00	14,800.00
01 10 521 100	Tax Collection Salaries	226,537.00	194,260.00
01 10 521 300	Tax Collection Expenses	52,596.00	48,396.00

**SOMERSET COUNTY COMMISSIONERS  
FY 2019 BUDGET  
EXPENDITURES BY LINE ITEM**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2018 - 2019</u>	<u>FY 2017 - 2018</u>
	Tax Collection Benefits:		
01 10 521 201	Tax Collection FICA	17,330.08	14,860.89
01 10 521 202	Tax Collection Health	38,762.76	29,076.00
01 10 521 203	Tax Collection Pension	24,367.23	16,310.31
01 10 521 204	Tax Collection WC	452.34	369.08
01 10 531 100	Internal Auditing/Salary	101,619.00	98,183.00
	Internal Auditing Benefits:		
01 10 531 201	Internal Auditing FICA	7,773.85	7,511.00
01 10 531 202	Internal Auditing Health	8,457.36	8,114.28
01 10 531 203	Internal Auditing Pension	8,836.47	8,321.26
01 10 531 204	Internal Auditing WC	162.59	186.55
01 10 541 300	Independent Auditing	49,000.00	49,000.00
01 10 571 100	Liquor Licensing Salaries	17,000.00	17,000.00
01 10 571 300	Liquor Licensing Expenses	1,800.00	1,800.00
	Liquor Licensing Benefits:		
01 10 571 201	Liquor Licensing FICA	1,300.50	1,300.50
01 10 571 204	Liquor Licensing WC	182.00	143.90
01 10 581 300	Bank Service Charges	100.00	100.00
01 10 591 100	Information Technology-Salaries	163,218.00	157,698.00
01 10 591 300	Information Technology-Operating	44,220.00	50,060.00
	Information Technology-Benefits:		
01 10 591 201	Information Technology-FICA	12,486.18	12,063.90
01 10 591 202	Information Technology-Health	25,372.08	16,228.56
01 10 591 203	Information Technology-Pension	14,192.82	13,279.72
01 10 591 204	Information Technology-WC	6,577.68	4,699.40
01 10 591 400	Information Technology - Capital	75,150.00	173,250.00
01 10 592 400	Financial ERP Software-Capital	5,000.00	5,000.00
01 10 592 300	Financial ERP Software-Operating	37,875.00	37,875.00
01 10 611 100	Legal Salary	85,650.00	54,215.00
01 10 611 300	Legal Expenses	5,000.00	5,000.00
	Legal Benefits:		
01 10 611 201	Legal FICA	6,552.23	4,147.45
01 10 611 202	Legal Health	21,283.20	20,420.40
01 10 611 203	Legal Pension	4,879.35	5,679.56
01 10 611 204	Legal WC	3,451.70	1,615.61

**SOMERSET COUNTY COMMISSIONERS  
FY 2019 BUDGET  
EXPENDITURES BY LINE ITEM**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2018 - 2019</u>	<u>FY 2017 - 2018</u>
01 10 711 100	Personnel Salaries	151,284.00	146,168.00
01 10 711 300	Personnel Expenses	18,954.00	18,954.00
	Personnel Benefits:		
01 10 711 201	Personnel FICA	11,573.23	11,181.85
01 10 711 202	Personnel Health	25,372.08	16,228.56
01 10 711 203	Personnel Pension	13,155.12	12,219.15
01 10 711 204	Personnel WC	242.05	277.72
01 10 811 100	Planning and Zoning Salaries	575,376.00	564,350.00
01 10 811 300	Planning and Zoning Expenses	73,200.00	85,200.00
	Planning and Zoning Benefits:		
01 10 811 201	Planning and Zoning FICA	44,016.26	43,172.78
01 10 811 202	Planning and Zoning Health	103,742.04	79,113.72
01 10 811 203	Planning and Zoning Pension	50,286.24	46,974.28
01 10 811 204	Planning and Zoning WC	8,387.84	4,243.03
01 10 812 100	Planning Commission Salaries	8,050.00	8,050.00
	Planning Commission Benefits:		
01 10 812 201	Planning Commission FICA	615.83	615.83
01 10 812 203	Planning Commission Pension	378.00	
01 10 812 204	Planning Commission WC	12.88	15.33
01 10 821 100	Board of Zoning Appeals Salaries	8,160.00	8,160.00
	Board of Zoning Appeals Benefits:		
01 10 821 201	Board of Zoning Appeals FICA	624.24	624.24
01 10 821 203	Board of Zoning Appeals Pension	116.00	
01 10 821 204	Board of Zoning Appeals WC	13.07	15.49
01 10 921 100	County Buildings Salaries	438,146.00	467,440.00
01 10 921 110	County Buildings Salaries-OT	2,500.00	2,500.00
01 10 921 300	County Buildings Expenses	472,091.00	480,576.00
	County Buildings Benefits:		
01 10 921 201	County Buildings FICA	33,709.42	35,950.41
01 10 921 202	County Buildings Health	64,134.84	61,533.12
01 10 921 203	County Buildings Pension	32,314.77	32,823.14
01 10 921 204	County Buildings WC	17,758.00	14,004.21
01 10 922 400	County Buildings Capital	426,300.00	62,000.00
01 10 991 100	Tourism Salaries	157,032.00	151,734.00
01 10 991 300	Tourism Expenses	97,780.00	82,753.00



**SOMERSET COUNTY COMMISSIONERS  
FY 2019 BUDGET  
EXPENDITURES BY LINE ITEM**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2018 - 2019</u>	<u>FY 2017 - 2018</u>
	Tourism Benefits:		
01 10 991 201	Tourism FICA	12,012.95	11,607.65
01 10 991 202	Tourism Health	30,305.40	29,076.00
01 10 991 203	Tourism Pension	12,773.97	12,672.47
01 10 991 204	Tourism WC	251.26	288.30
	<b>(10) Total General Government</b>	<b>7,101,725.30</b>	<b>6,544,653.77</b>
01 11 111 100	Sheriff Salaries	1,647,082.00	1,566,091.00
01 11 111 110	Sheriff Salaries-OT	65,000.00	58,917.00
01 11 111 120	Sheriff Salaries-Shift Differential	5,000.00	5,000.00
01 11 111 300	Sheriff Expenses	345,850.55	345,852.12
	Sheriff Benefits:		
01 11 111 201	Sheriff FICA	131,356.77	124,695.61
01 11 111 202	Sheriff Health	188,595.24	180,946.32
01 11 111 203	Sheriff Pension	99,431.28	95,787.74
01 11 111 204	Sheriff WC	62,568.98	51,913.65
01 11 112 400	Sheriff Capital	28,073.80	8,700.00
01 11 111 500	Sheriff Lease - Vehicles - Purchase Payments	84,018.95	64,019.16
01 11 111 500	Sheriff Capital - Lease 2 Vehicles (New)	22,833.13	20,075.92
01 11 112 100	Sheriff Salaries - Board of Education	9,000.00	9,000.00
01 11 112 201	Sheriff FICA - Board of Education	688.50	688.50
01 11 112 204	Sheriff WC - Board of Education	362.70	315.90
01 11 113 100	Sheriff Salaries-DOT Highway Safety	7,800.00	7,800.00
01 11 113 201	Sheriff FICA-DOT Highway Safety	596.70	596.70
01 11 113 204	Sheriff WC-DOT Highway Safety	314.34	273.78
01 11 114 100	Sheriff Salaries-Sex Offenders Grant	8,841.00	8,841.00
01 11 114 201	Sheriff FICA-Sex Offenders Grant	676.34	676.34
01 11 114 204	Sheriff WC-Sex Offenders Grant	356.29	310.32
01 11 115 100	Sheriff Salaries-Housing Authority	10,000.00	10,000.00
01 11 115 201	Sheriff FICA-Crisfield Authority	765.00	765.00
01 11 115 204	Sheriff WC-Crisfield Housing Authority	403.00	351.00
01 11 116 100	Sheriff Salaries-School Bus Grant	14,000.00	14,000.00

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FY 2019 BUDGET  
EXPENDITURES BY LINE ITEM**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2018 - 2019</u>	<u>FY 2017 - 2018</u>
01 11 116 201	Sheriff FICA-School Bus Grant	1,071.00	1,071.00
01 11 116 204	Sheriff WC-School Bus Grant	564.20	491.40
01 11 117 100	Sheriff Salaries - Party Patrol	2,000.00	2,000.00
01 11 117 201	Sheriff FICA - Party Patrol	153.00	153.00
01 11 117 204	Sheriff WC - Party Patrol	80.60	70.20
01 11 118 100	Sheriff Salaries - LMB CAGES BJAG	10,000.00	10,000.00
01 11 118 201	Sheriff FICA - LMB CAGES BJAG	765.00	765.00
01 11 118 204	Sheriff WC - LMB CAGES BJAG	403.00	351.00
01 11 119 100	Sheriff Salaries - LMB Safeguarding Children	6,000.00	6,000.00
01 11 119 201	Sheriff FICA - LMB Safeguarding Children	459.00	459.00
01 11 119 204	Sheriff WC - LMB Safeguarding Children	241.80	210.60
01 11 120 100	Sheriff Salaries - SABG-Alcohol Compliance	2,000.00	2,000.00
01 11 120 201	Sheriff FICA - SABG - Alcohol Compliance	153.00	153.00
01 11 120 204	Sheriff WC - SABG-Alcohol Compliance	80.60	70.20
01 11 121 100	Sheriff Salaries - SYNAR Tobacco Compliance	1,000.00	1,000.00
01 11 121 201	Sheriff FICA - SYNAR Tobacco Compliance	76.50	76.50
01 11 121 204	Sheriff WC - SYNAR Tobacco Compliance	40.30	35.10
01 11 252 300	Ambulance Services	93,500.00	93,500.00
01 11 261 300	Volunteer Fire Companies	647,637.00	645,940.00
01 11 281 300	VSAP Plan	48,900.00	48,900.00
01 11 311 100	Correctional Salaries	1,585,822.00	1,397,508.00
01 11 311 110	Correctional Salaries-OT	20,000.00	20,000.00
01 11 311 120	Correctional Salaries-Shift Differential	17,000.00	17,000.00
01 11 311 300	Correctional Expenses	783,678.00	721,822.88
	<b>Correctional Benefits:</b>		
01 11 311 201	Correctional FICA	124,145.88	109,739.86
01 11 311 202	Correctional Health	204,665.52	226,250.88
01 11 311 203	Correctional Pension	106,629.30	102,251.99
01 11 311 204	Correctional WC	63,046.40	48,352.91
01 11 411 100	Fire Police Association	467.88	467.88

**SOMERSET COUNTY COMMISSIONERS  
FY 2019 BUDGET  
EXPENDITURES BY LINE ITEM**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2018 - 2019</u>	<u>FY 2017 - 2018</u>
01 11 511 100	Emergency Services Salaries	693,259.00	669,815.00
01 11 511 110	Emergency Services Salaries-OT	30,000.00	30,000.00
01 11 511 120	Emergency Serv Salaries-Shift Differential	10,000.00	10,000.00
01 11 511 300	Emergency Services Expenses	407,244.00	397,350.00
01 11 511 400	Emergency Services Capital	3,900,000.00	250,689.00
	Emergency Services Benefits:		
01 11 511 201	Emergency Services FICA	56,094.31	54,300.85
01 11 511 202	Emergency Services Health	134,189.40	136,318.68
01 11 511 203	Emergency Services Pension	59,305.59	53,630.45
01 11 511 204	Emergency Services WC	1,173.25	1,348.65
01 11 551 100	Dog Control Salaries	102,306.00	102,411.00
01 11 551 110	Dog Control Salaries-OT	5,000.00	5,000.00
01 11 551 300	Dog Control Expenses	33,700.00	33,700.00
	Dog Control Benefits:		
01 11 551 201	Dog Control FICA	8,208.91	8,216.94
01 11 551 202	Dog Control Health	35,238.72	33,809.16
01 11 551 203	Dog Control Pension	8,896.14	8,469.86
01 11 551 204	Dog Control WC	4,324.44	3,200.85
01 11 551 400	Dog Control Capital		4,500.00
	<b>(11) Total Public Safety</b>	<b>11,943,134.31</b>	<b>7,835,017.90</b>
01 12 331 400	Airport - Capital	426,043.00	456,720.00
01 12 331 300	Airport Expenses	32,000.00	32,000.00
01 12 341 300	Transportation (Tri-County Council) - Operating	250,000.00	250,000.00
01 12 342 400	Transportation (Tri-County Council) - Capital	230,002.99	216,122.84
01 12 431 100	Waste Collections Salaries	669,190.00	694,301.00
01 12 431 110	Waste Collections Salaries-OT	4,000.00	4,000.00
01 12 431 300	Waste Collections Expenses	803,904.00	808,978.00
	Waste Collections Benefits:		
01 12 431 201	Waste Collections FICA	51,499.04	53,420.03
01 12 431 202	Waste Collections Health	156,460.32	162,960.60

**SOMERSET COUNTY COMMISSIONERS  
FY 2019 BUDGET  
EXPENDITURES BY LINE ITEM**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2018 - 2019</u>	<u>FY 2017 - 2018</u>
01 12 431 203	Waste Collections Pension	53,314.02	57,601.64
01 12 431 204	Waste Collections WC	27,129.55	19,762.17
01 12 431 400	Waste Collections Capital		53,508.00
01 12 431 500	Waste Collections - Lease Payments	80,484.00	
01 12 491 100	Sanitation Commission Salary	11,450.00	11,450.00
	Sanitation Commission Benefits:		
01 12 491 201	Sanitation Commission FICA	875.93	875.93
01 12 491 204	Sanitation Commission WC	18.32	21.76
01 12 510 100	Public Works Salaries	123,260.00	117,256.00
	Public Works Benefits:		
01 12 510 201	Public Works FICA	9,429.39	8,970.08
01 12 510 202	Public Works Health	8,457.36	8,114.28
01 12 510 203	Public Works Pension	10,718.28	9,877.56
01 12 510 204	Public Works WC	3,716.78	2,674.36
01 12 510 300	Publics Works - Operating	22,000.00	10,000.00
01 12 571 300	Smith Island Ferry Service PILOT Program	20,000.00	
01 12 581 300	Street Lighting Expenses	9,000.00	9,000.00
01 12 591 400	Waterways-Capital	372,000.00	408,000.00
01 12 591 300	Waterways-Operating	140,644.00	256,953.90
01 12 601 400	Off Road Drainage-Capital	50,000.00	50,001.06
01 12 601 300	Off Road Drainage-Operating	75,804.02	75,000.00
	<b>(12)Total Public Works</b>	<b>3,641,401.00</b>	<b>3,777,569.21</b>
01 13 111 300	Public Health	665,854.00	665,854.00
01 13 201 100	Mosquito Control-Salaries	16,560.00	16,560.00
01 13 201 300	Mosquito Control-Operating	258,708.20	258,900.30
	Mosquito Control-Benefits:		
01 13 201 201	Mosquito Control-FICA	1,266.84	1,266.84
01 13 201 203	Mosquito Control-Pension	372.60	354.38
01 13 201 204	Mosquito Control-WC	667.36	493.48
01 13 201 400	Mosquito Control - Capital	20,290.00	16,000.00
01 13 901 301	Other Health/SC Developmental Center	23,406.00	23,406.00

**SOMERSET COUNTY COMMISSIONERS  
FY 2019 BUDGET  
EXPENDITURES BY LINE ITEM**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2018 - 2019</u>	<u>FY 2017 - 2018</u>
	<b>(13) Conservation of Health</b>	<b>987,125.00</b>	<b>982,835.00</b>
01 14 901 300	McCready Hospital/Tawes Nursing Homes	40,000.00	40,000.00
	<b>(14) Hospitals</b>	<b>40,000.00</b>	<b>40,000.00</b>
01 15 311 300	Pauper Burials	1,000.00	1,000.00
01 15 391 300	Other Social Services/LSSW Expenses	16,800.00	16,800.00
01 15 391 500	Other Social Services/Life Crisis Center	3,600.00	3,600.00
01 15 391 501	Other Soc Serv/Dept of Social Services	50,000.00	60,000.00
	<b>(15) Social Services</b>	<b>71,400.00</b>	<b>81,400.00</b>
01 17 101 300	Board of Education Expenses	9,741,620.00	9,741,620.00
01 17 101 301	Board of Education-Nonrecurring Costs	140,000.00	
01 17 102 400	Board of Education Capital	3,694,640.00	1,955,343.00
01 17 201 300	MD School for the Blind	1,000.00	1,000.00
01 17 902 300	Community Colleges	368,525.00	419,550.00
	<b>(17) Education</b>	<b>13,945,785.00</b>	<b>12,117,513.00</b>
01 25 901 702	Golf Course Transfers	493,146.00	439,616.00
01 18 191 100	Recreation Salaries	227,858.00	220,154.00
01 18 191 400	Recreation Capital	177,000.00	215,368.00
01 18 191 500	Recreation - Lease Payment Mowers	6,182.00	6,182.00
01 18 191 300	Recreation Expenses	104,801.02	89,801.02
01 18 191 303	MD Bike Trail Obesity Grant Expense	4,950,099.00	
	Recreation Benefits:		
01 18 191 201	Recreation FICA	17,431.14	16,841.78
01 18 191 202	Recreation Health	30,305.40	29,076.00
01 18 191 203	Recreation Pension	19,813.86	17,566.59
01 18 191 204	Recreation WC	7,850.97	5,633.00
	<b>(18) Recreation</b>	<b>6,034,487.39</b>	<b>1,040,238.39</b>
01 19 901 300	Library Expenses	420,395.53	420,395.53
	<b>(19) Library</b>	<b>420,395.53</b>	<b>420,395.53</b>
01 20 101 300	Agriculture Extension Service	66,284.00	62,522.00

**SOMERSET COUNTY COMMISSIONERS  
FY 2019 BUDGET  
EXPENDITURES BY LINE ITEM**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2018 - 2019</u>	<u>FY 2017 - 2018</u>
01 20 201 100	Soil Conservation-Salaries	38,263.00	37,884.00
	Soil Conservation-Benefits:		
01 20 201 201	Soil Conservation-FICA	2,927.12	2,898.13
01 20 201 202	Soil Conservation-Health	8,457.36	8,114.28
01 20 201 203	Soil Conservation-Pension	3,409.56	3,242.87
01 20 201 204	Soil Conservation-WC	61.22	71.98
01 20 903 300	Gypsy Moth Program	720.00	720.00
	<b>(20) Conservation of Nat'l Resources</b>	<b>120,122.26</b>	<b>115,453.26</b>
01 22 201 300	Economic Development Expenses	186,000.00	180,000.00
	<b>(22) Economic Development</b>	<b>186,000.00</b>	<b>180,000.00</b>
01 24 501 800	Principal Payment-Landfill Loan 02-92	100,200.00	97,200.00
01 24 501 801	Interest Payment-Landfill Loan 02-92	78,132.00	81,132.00
01 24 501 802	Principal Payment-Landfill Closure	127,000.00	125,000.00
01 24 501 803	Interest Payment-Landfill Closure	15,689.91	17,689.91
01 24 501 804	Principal Payment-Landfill Cell 2	29,700.00	28,700.00
01 24 501 805	Interest Payment-Landfill Cell 2	64,988.00	65,988.00
01 24 501 806	Principal Pmt-Smith Island Incinerator	8,500.00	8,000.00
01 24 501 807	Interest-Smith Island Incinerator	552.00	1,052.00
01 24 501 808	Principal-Landfill Cell 3	33,664.00	31,664.00
01 24 501 809	Interest-Landfill Cell 3 Permanent Loan	81,000.00	83,000.00
01 24 904 812	Principal-BB&T Refinancing	155,000.00	145,000.00
01 24 904 813	Interest-BB&T Refinancing	5,550.40	15,550.40
01 24 904 816	Principal - Bd of Ed 2008 Capital	113,609.39	442,500.00
01 24 904 817	Interest - Bd of Ed 2008 Capital	5,000.00	31,937.56
01 24 904 810	Principal - Bd of Ed Capital FY 2005 M&T	157,000.00	151,000.00
01 24 904 811	Interest - Bd of Ed Capital FY 2005 M&T	23,280.00	29,280.00
01 24 904 818	Principal - Bd of Ed Capital FY 2009	157,000.00	152,000.00

**SOMERSET COUNTY COMMISSIONERS  
FY 2019 BUDGET  
EXPENDITURES BY LINE ITEM**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2018 - 2019</u>	<u>FY 2017 - 2018</u>
01 24 904 819	Interest - Bd of Ed Capital FY 2009	46,381.40	51,381.40
01 24 904 820	Principal - HVAC County Complex	30,000.00	30,000.00
01 24 904 824	Principal - Bd of Ed Capital FY 2010	424,772.00	400,772.00
01 24 904 822	Interest - Bd of Ed Capital FY 2010	40,030.00	52,800.00
01 24 904 823	Interest - Cell 4	64,852.00	71,852.00
01 24 904 825	Principal - Cell 4	106,864.00	99,864.00
01 24 904 826	Principal - Library Loan/Tax Collection Office/BOE	282,192.19	278,192.19
01 24 904 827	Interest - Library Loan/Tax Collection Office/BOE	45,477.13	49,477.13
01 24 904 821	Interest - BOE 2017	50,000.00	25,000.00
01 24 904 831	Interest - HSB Vehicle Loans	2,102.42	2,102.42
01 24 904 832	Principal - HSB Vehicle Loans	10,332.22	10,332.22
01 24 904 833	Interest - EMS Radio Loan	90,000.00	
	<b>(24) Debt Service</b>	<b>2,348,869.06</b>	<b>2,578,467.23</b>
01 25 101 700	General Purpose/Grant Cities and Towns	16,425.26	16,425.26
01 25 101 701	Ambulance Grants to Municipalities	360,000.00	360,000.00
01 25 901 700	Administrative Costs - State Assessments & Taxation	147,162.00	229,327.00
01 26 201 008	Admin Costs - State Retirement System	28,385.00	28,385.00
01 25 901 701	County Roads Department	1,763,153.89	1,659,493.45
	<b>(25) Intergovernment</b>	<b>2,315,126.15</b>	<b>2,293,630.71</b>
	<b>TOTAL APPROPRIATIONS</b>	<b>49,155,571.00</b>	<b>\$ 38,007,174.00</b>

**Somerset County Commissioners  
Budget**

**Summary by Category  
Fiscal Year 2018 - 2019**

<u>Categories of Accts</u>	<u>FY 2019</u>	<u>% of Budget</u>	<u>FY 2018</u>	<u>% of Budget</u>
10 General Government	\$ 7,101,726	14.4%	\$ 6,544,654	17.2%
11 Public Safety	11,943,134	24.3%	7,835,018	20.6%
12 Public Works	3,641,401	7.4%	3,777,569	9.9%
13 Conservation of Health	987,125	2.0%	982,835	2.6%
14 Hospitals	40,000	0.1%	40,000	0.1%
15 Social Services	71,400	0.1%	81,400	0.2%
17 Education	13,945,785	28.4%	12,117,513	31.9%
18 Recreation	6,034,487	12.3%	1,040,238	2.7%
19 Library	420,396	0.9%	420,396	1.1%
20 Conservation of Natural Resources	120,122	0.2%	115,453	0.3%
22 Economic Development	186,000	0.4%	180,000	0.5%
24 Debt Service	2,348,869	4.8%	2,578,467	6.8%
25 Intergovernment	2,315,126	4.7%	2,293,631	6.0%
<b>Total Budget</b>	<b>\$ 49,155,571</b>	<b>100.0%</b>	<b>\$ 38,007,174</b>	<b>100.0%</b>