

COMMISSIONERS FOR SOMERSET COUNTY
PRINCESS ANNE, MARYLAND
MAY 28, 2019

In regular session this day, there were present, Commissioner President Craig N. Mathies, Commissioner Vice-President Charles Laird, Commissioner Eldon Willing, Commissioner J. Randall Laird, Jr. and Commissioner Rex Simpkins.

Upon motion regularly made, seconded and carried, it was adopted and resolved that for Fiscal Year ending June 30, 2020, 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.

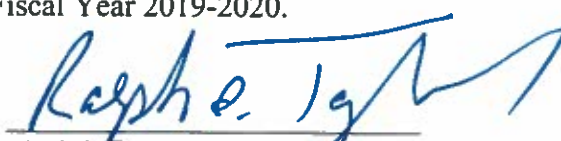
Upon motion regularly made, seconded and carried, it was adopted and resolved that for the Fiscal Year ending June 30, 2020 a tax of \$.28 per \$100.00 of the full assessed value of the property of public utilities: and, \$.112 per \$100 of the full assessed value of all other real property in Somerset 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, 2020 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 2020.

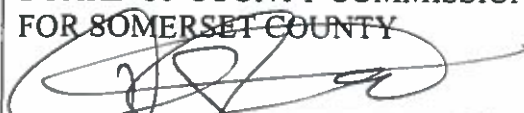
Upon motion regularly made, seconded and carried, it was adopted and resolved that for the Fiscal Year ending June 30, 2020 a service charge of 0.68% be applied to the second installment amount of semiannual tax payments.

Upon motion regularly made, seconded and carried, it was further resolved that the proposed Levy, reflecting total revenues in the amount of \$47,862,576.00 and total appropriations in the amount of \$47,862,576.00 be adopted as the Official Levy of Fiscal Year 2019-2020.


APPROVED:


Ralph D. Taylor, Clerk

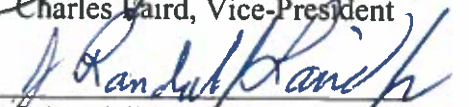
BOARD OF COUNTY COMMISSIONERS
FOR SOMERSET COUNTY


Craig N. Mathies, President


Eldon Willing, Commissioner


Rex Simpkins, Commissioner


Charles Laird, Vice-President


J. Randall Laird, Jr., Commissioner

Somerset County Commissioners
Budget
Real Estate and Income Tax Revenues
Fiscal Year 2019 - 2020

<u>DISTRICT NO.</u>	<u>NAME</u>	<u>Full Value</u> <u>REAL ASSESSMENT</u>	
1	West Princess Anne	\$ 257,813,275.00	
2	St. Peters	31,866,974.00	
3	Brinkleys	120,873,023.00	
4	Dublin	113,130,966.00	
5	Mt. Vernon	80,705,401.00	
6	Fairmount	44,931,134.00	
7	Crisfield	148,796,800.00	
8	Lawson	152,949,100.00	
9	Tangier	47,562,667.00	
10	Smith Island	16,353,500.00	
11	Dames Quarter	19,948,102.00	
12	Asbury	36,417,290.00	
13	Westover	74,422,885.00	
14	Deal Island	45,378,333.00	
15	East Princess Anne	<u>157,973,368.00</u>	
	Assessable Base - Real	1,349,122,818.00	
	Railroad Operating Real Property	4,241,980.00	
	TOTAL ASSESSABLE BASE - REAL	<u>1,353,364,798.00</u>	
	Taxes at Rate of \$1.00 per \$100 Assessable Base		13,533,648
	Personal Property	62,152,000.00	
	Railroad & Public Utilities	49,091,000.00	
	Corporation	36,000,000.00	
	TOTAL ASSESSABLE BASE - PROPERTY	<u>147,243,000.00</u>	
	Taxes at Rate of \$2.50 per \$100 Assessable Base		<u>3,681,075</u>
	TOTAL TAXES - REAL & PROPERTY		17,214,723
	Less: Additions and Abatements	60,000.00	
	Homestead Tax Credit	<u>3,000.00</u>	
			<u>63,000</u>
	TOTAL TAXES - LESS ADDITIONS, ABATEMENTS AND CREDITS		17,151,723
	Interest on Delinquent Taxes		300,000
	Local Income Taxes		<u>7,450,000</u>
	Subtotal	\$	<u>24,901,723</u>

**SOMERSET COUNTY COMMISSIONERS
FY 2020 BUDGET
REVENUES**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2019-2020</u>	<u>FY 2018-2019</u>
01 05 152 000	Admission and Amusement Taxes	\$ 15,000.00	\$ 15,000.00
01 05 153 000	Recordation Taxes	600,000.00	500,000.00
01 05 162 000	Cable Co. Franchise Fees	130,000.00	150,000.00
01 05 165 000	Flush Tax Administrative Fee - BRF	15,500.00	15,500.00
01 05 221 000	Beer, Wine and Liquor License	28,000.00	29,000.00
01 05 223 000	Traders License	18,000.00	17,000.00
01 05 233 000	Marriage License	2,800.00	2,800.00
01 05 310 700	Soil Conservation Planning Grant	55,150.00	52,211.00
01 05 311 900	Federal Grant - FAA	383,439.00	383,439.00
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	81,000.00
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
01 05 312 515	Fed LETS Grt-School Resource Officer Training	3,000.00	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	109,631.00	105,243.00
01 05 330 301	Federal-Non-Support Grant - Sheriff	9,271.00	8,000.00
01 05 330 302	State GOCCP Sheriff's Sch Bus OT Grt		14,000.00
01 05 330 304	State GOCCP Sex Offenders Grant	7,951.00	6,500.00
01 05 330 305	Sex Offenders Registration Grant	9,000.00	9,000.00
01 05 330 306	Crisfield Housing Authority Grant		10,000.00
01 05 330 308	State - LMB Sheriff-Safeguarding Children		6,000.00
01 05 330 350	State-GOCCP-DC-Pretrial Services Program	112,254.00	
01 05 330 700	Adult Drug Court-State Program	140,057.00	
01 05 331 300	Emergency Services-Grants	106,344.00	106,344.00
01 05 331 304	State MIEMSS EMD Grant 911	2,750.00	2,750.00
01 05 331 900	MD State-MAA (Airport) Grant	21,302.00	21,302.00
01 05 331 902	MD Forest & Parks Grant	50,000.00	
01 05 331 903	MD State-Family Support Services	151,232.00	130,396.00
01 05 331 904	Federal Through State-Sts Att Child Support Grt	158,000.00	95,460.00
01 05 331 905	MD Forest & Parks Wildlife PILOT	500,000.00	467,265.00
01 05 331 910	State of Maryland-Waterways	487,000.00	468,144.00
01 05 331 911	Federal Through State-Highway Safety	1,499.00	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	21,632.00	33,030.00
01 05 331 916	MD State Health Dept Cleaning Grant	30,000.00	40,000.00
01 05 331 917	MD State Burgess Museum Grant	500,000.00	
01 05 330 105	Fed Transportation Alternatives Program Grt	4,151,696.00	4,151,696.00
01 05 335 100	St of MD - Bike Trail Prevent Obesity Grant	798,403.00	798,403.00
01 05 340 000	MD Payments in Lieu of Taxes	500.00	500.00
01 05 350 900	City of Crisfield Airport Grant	10,651.00	10,651.00
01 05 411 200	Tag Fees	1,000.00	1,000.00

**SOMERSET COUNTY COMMISSIONERS
FY 2020 BUDGET
REVENUES**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2019-2020</u>	<u>FY 2018-2019</u>
01 05 411 300	Marion Lighting Fees	11,500.00	11,000.00
01 05 411 400	Somerset County Dispensary		99,000.00
01 05 411 901	Mosquito Control Fees	50,000.00	44,000.00
01 05 412 000	Zoning & Subdivision Fees	78,000.00	75,000.00
01 05 413 000	Sheriff Fees	50,000.00	40,000.00
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	8,400.00
01 05 414 000	Landfill Tipping Fees	1,122,000.00	1,122,000.00
01 05 415 000	Transfer Station Permit Fees	222,000.00	222,000.00
01 05 416 000	Smith Island Solid Waste Fees	16,500.00	16,500.00
01 05 417 000	Stormwater Management Review Fees	5,000.00	5,000.00
01 05 419 000	Boat Slip Fees	65,000.00	60,000.00
01 05 419 100	Other Fees	1,300.00	1,300.00
01 05 419 140	Dog Control Fees	2,200.00	2,200.00
01 05 421 000	Special Sheriff's Services	10,000.00	10,000.00
01 05 422 000	CDBG Dis Rec Gr-County Admin Fee	20,000.00	20,000.00
01 05 479 000	School Resource Officer Revenue-Sheriff	151,136.00	
01 05 489 000	Recreation Fees	60,000.00	60,000.00
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	40,000.00	20,000.00
01 05 610 200	Fire Companies-State of MD	313,590.00	308,790.00
01 05 620 000	Rents and Concessions	68,000.00	68,000.00
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	25,000.00
01 05 690 000	Other Miscellaneous Revenue	13,000.00	15,000.00
01 05 690 001	Bad Check Fee - Real Estate	200.00	200.00
01 05 690 100	Room Tax	68,000.00	61,000.00
01 05 690 200	Technical & Community Serv- Grants	21,000.00	25,000.00
01 05 690 201	P&Z Special Housing Grant Program	15,000.00	15,000.00
01 05 690 300	State Disparity Grant	5,811,182.00	5,558,432.00
01 05 697 100	Proceeds from Long Term Debt		3,900,000.00
01 05 698 000	Program Open Space Grant	182,245.00	159,091.00
01 05 710 000	Proceeds from Bd of Ed Const Loans	3,614,930.00	3,694,640.00
01 05 700 000	Transfer from Undesignated Reserve	1,832,708.00	1,999,750.00
	Subtotal before Real and Income Taxes	22,960,853.00	25,778,437.00
	Real Estate and Income taxes	24,901,723.00	23,377,134.00
	Total Revenues	\$ 47,862,576.00	\$ 49,155,571.00

**SOMERSET COUNTY COMMISSIONERS
FY 2020 BUDGET
EXPENDITURES BY LINE ITEM**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2019 - 2020</u>	<u>FY 2018 - 2019</u>
01 10 101 300	Community Promotions	\$ 183,837.00	\$ 158,700.00
01 10 103 300	Public Officers Association Expenses	26,475.00	24,000.00
01 10 109 202	Health Benefits - Retirees	277,837.05	245,448.40
01 10 109 300	Other General Government - Expenses	127,168.00	118,046.00
01 10 111 100	County Commissioners Salaries	43,500.00	41,385.00
01 10 111 300	County Commissioners Expenses	15,000.00	13,958.35
01 10 111 301	County Commissioners Benevolence Fund	500.00	500.00
	County Commissioners Benefits:		
01 10 111 201	County Commissioners FICA	3,327.75	3,165.95
01 10 111 202	County Commissioners Health	6,695.34	4,228.68
01 10 111 203	County Commissioners Pension	1,688.40	2,790.00
01 10 111 204	County Commissioners WC	1,492.05	1,667.80
01 10 121 100	Clerk, County Commissioners/Salaries	197,153.00	192,358.00
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	15,082.20	14,715.39
01 10 121 202	Clerk, County Commissioners Health	13,390.68	13,390.68
01 10 121 203	Clerk, County Commissioners Pension	7,736.06	7,172.82
01 10 121 204	Clerk, County Commissioners WC	295.73	307.77
01 10 201 100	Adult Drug Court Salaries	79,189.00	
	Adult Drug Court Benefits:		
01 10 201 201	Adult Drug Court FICA	6,057.96	
01 10 201 204	Adult Drug Court W/C	2,716.18	
01 10 201 300	Adult Drug Court Operating	52,093.86	
01 10 211 100	Circuit Court Salaries	73,049.00	63,901.00
01 10 211 300	Circuit Court Expenses	53,300.00	53,300.00
	Circuit Court Benefits:		
01 10 211 201	Circuit Court FICA	5,588.25	4,888.43
01 10 211 202	Circuit Court Health	21,283.20	21,283.20
01 10 211 203	Circuit Court Pension	4,305.51	3,991.41
01 10 211 204	Circuit Court WC	962.37	798.84
01 10 221 100	Family Support Services Salary	63,900.00	59,209.00

**SOMERSET COUNTY COMMISSIONERS
FY 2020 BUDGET
EXPENDITURES BY LINE ITEM**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2019 - 2020</u>	<u>FY 2018 - 2019</u>
01 10 221 300	Family Support Services Expenses	63,329.12	47,947.78
	Family Support Services Benefits:		
01 10 221 201	Family Support Services FICA	4,888.35	4,529.49
01 10 221 202	Family Support Services Health	13,390.68	13,390.68
01 10 221 203	Family Support Services Pension	5,628.00	5,224.32
01 10 221 204	Family Support Services WC	95.85	94.73
01 10 231 100	Orphans Court Salaries	15,982.00	15,982.00
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	23.97	25.57
01 10 241 100	State's Attorney Salaries	740,208.00	722,349.00
01 10 241 110	State's Attorney Salaries-OT	8,333.00	8,333.00
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	57,263.39	55,897.17
01 10 241 202	State's Attorney Health	112,199.40	120,656.76
01 10 241 203	State's Attorney Pension	67,756.34	63,283.95
01 10 241 204	State's Attorney WC	16,106.60	18,240.01
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	73.28	84.08
01 10 411 300	Board of Elections Supervisor Expenses	1,000.00	1,350.00
01 10 421 400	Registration and Elections Capital	88,799.00	92,621.00
01 10 421 100	Registration and Elections Salaries	46,995.00	48,370.00
01 10 421 300	Registration and Elections Expenses	377,281.84	420,854.00
01 10 511 100	Finance and Accounting-Salaries	255,079.00	248,857.00

**SOMERSET COUNTY COMMISSIONERS
FY 2020 BUDGET
EXPENDITURES BY LINE ITEM**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2019 - 2020</u>	<u>FY 2018 - 2019</u>
	Finance and Accounting - Benefits:		
01 10 511 201	Finance and Accounting FICA	19,513.54	19,037.56
01 10 511 202	Finance and Accounting - Health	48,064.56	48,064.56
01 10 511 203	Finance and Accounting Pension	23,342.79	21,639.69
01 10 511 204	Finance and Accounting WC	382.62	398.17
01 10 511 300	Finance and Accounting Operating	14,800.00	14,800.00
01 10 521 100	Tax Collection Salaries	232,200.00	226,537.00
01 10 521 300	Tax Collection Expenses	52,596.00	52,596.00
	Tax Collection Benefits:		
01 10 521 201	Tax Collection FICA	17,763.30	17,330.08
01 10 521 202	Tax Collection Health	38,762.76	38,762.76
01 10 521 203	Tax Collection Pension	21,249.17	24,367.23
01 10 521 204	Tax Collection WC	348.30	452.34
01 10 531 100	Internal Auditing/Salary	104,159.00	101,619.00
	Internal Auditing Benefits:		
01 10 531 201	Internal Auditing FICA	7,968.16	7,773.85
01 10 531 202	Internal Auditing Health	8,457.36	8,457.36
01 10 531 203	Internal Auditing Pension	9,531.86	8,836.47
01 10 531 204	Internal Auditing WC	156.24	162.59
01 10 541 300	Independent Auditing	50,000.00	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	156.70	182.00
01 10 581 300	Bank Service Charges	100.00	100.00
01 10 591 100	Information Technology-Salaries	170,494.00	163,218.00
01 10 591 300	Information Technology-Operating	39,160.00	44,220.00
	Information Technology-Benefits:		
01 10 591 201	Information Technology-FICA	13,042.79	12,486.18
01 10 591 202	Information Technology-Health	25,372.08	25,372.08
01 10 591 203	Information Technology-Pension	15,308.16	14,192.82
01 10 591 204	Information Technology-WC	5,847.94	6,577.68
01 10 591 400	Information Technology - Capital	117,503.00	75,150.00

**SOMERSET COUNTY COMMISSIONERS
FY 2020 BUDGET
EXPENDITURES BY LINE ITEM**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2019 - 2020</u>	<u>FY 2018 - 2019</u>
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	85,329.00	85,650.00
01 10 611 300	Legal Expenses	5,000.00	5,000.00
	Legal Benefits:		
01 10 611 201	Legal FICA	6,527.67	6,552.23
01 10 611 202	Legal Health	21,283.20	21,283.20
01 10 611 203	Legal Pension	8,033.97	4,879.35
01 10 611 204	Legal WC	2,926.78	3,451.70
01 10 711 100	Human Resources Salaries	158,362.00	151,284.00
01 10 711 300	Human Resources Expenses	18,954.00	18,954.00
	Human Resources Benefits:		
01 10 711 201	Human Resources FICA	12,114.69	11,573.23
01 10 711 202	Human Resources Health	25,372.08	25,372.08
01 10 711 203	Human Resources Pension	14,190.44	13,155.12
01 10 711 204	Human Resources WC	237.55	242.05
01 10 811 100	Planning and Zoning Salaries	559,357.00	575,376.00
01 10 811 300	Planning and Zoning Expenses	112,200.00	73,200.00
01 10 811 310	Planning and Zoning Nuisance Violations	114,100.00	
	Planning and Zoning Benefits:		
01 10 811 201	Planning and Zoning FICA	42,790.81	44,016.26
01 10 811 202	Planning and Zoning Health	103,177.20	103,742.04
01 10 811 203	Planning and Zoning Pension	53,968.86	50,286.24
01 10 811 204	Planning and Zoning WC	4,793.54	8,387.84
01 10 811 400	Planning and Zoning Capital	22,328.00	
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	12.11	12.88
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

**SOMERSET COUNTY COMMISSIONERS
FY 2020 BUDGET
EXPENDITURES BY LINE ITEM**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2019 - 2020</u>	<u>FY 2018 - 2019</u>
01 10 821 203	Board of Zoning Appeals Pension		116.00
01 10 821 204	Board of Zoning Appeals WC	12.24	13.07
01 10 921 100	County Buildings Salaries	449,061.00	438,146.00
01 10 921 110	County Buildings Salaries-OT	2,500.00	2,500.00
01 10 921 300	County Buildings Expenses	499,352.00	472,091.00
	County Buildings Benefits:		
01 10 921 201	County Buildings FICA	34,544.42	33,709.42
01 10 921 202	County Buildings Health	64,134.84	64,134.84
01 10 921 203	County Buildings Pension	34,852.73	32,314.77
01 10 921 204	County Buildings WC	15,488.54	17,758.00
01 10 922 400	County Buildings Capital	13,861.00	426,300.00
01 10 991 100	Tourism Salaries	160,324.00	157,032.00
01 10 991 300	Tourism Expenses	86,382.00	97,780.00
	Tourism Benefits:		
01 10 991 201	Tourism FICA	12,264.79	12,012.95
01 10 991 202	Tourism Health	30,305.40	30,305.40
01 10 991 203	Tourism Pension	13,778.29	12,773.97
01 10 991 204	Tourism WC	240.48	251.26
01 10 995 400	Burgess Museum Construction	550,000.00	
	(10) Total General Government	7,715,251.09	7,101,725.30
01 11 111 100	Sheriff Salaries	1,538,537.00	1,647,082.00
01 11 111 110	Sheriff Salaries-OT	65,000.00	65,000.00
01 11 111 120	Sheriff Salaries-Shift Differential	5,000.00	5,000.00
01 11 111 300	Sheriff Expenses	380,115.10	345,850.55
01 11 111 304	Sheriff-Operating Expense-Boat	5,000.00	
	Sheriff Benefits:		
01 11 111 201	Sheriff FICA	123,053.08	131,356.77
01 11 111 202	Sheriff Health	150,397.32	188,595.24
01 11 111 203	Sheriff Pension	109,753.22	99,431.28
01 11 111 204	Sheriff WC	59,398.85	62,568.98
01 11 112 400	Sheriff Capital		28,073.80
01 11 111 500	Sheriff Lease - Vehicles - Purchase Payments	91,503.67	84,018.95

**SOMERSET COUNTY COMMISSIONERS
FY 2020 BUDGET
EXPENDITURES BY LINE ITEM**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2019 - 2020</u>	<u>FY 2018 - 2019</u>
01 11 111 500	Sheriff Lease - 2 Vehicles (New)	38,000.00	22,833.13
01 11 111 101	Sheriff-School Resource Officers-Salary	135,305.00	
01 11 111 205	Sheriff-School Resource Officers-FICA	10,350.83	
01 11 111 206	Sheriff-School Resource Officers-W/C	5,479.84	
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	364.50	362.70
01 11 113 100	Sheriff Salaries-DOT Highway Safety	1,342.00	7,800.00
01 11 113 201	Sheriff FICA-DOT Highway Safety	102.66	596.70
01 11 113 204	Sheriff WC-DOT Highway Safety	54.35	314.34
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	358.06	356.29
01 11 115 100	Sheriff Salaries-Housing Authority		10,000.00
01 11 115 201	Sheriff FICA-Crisfield Authority		765.00
01 11 115 204	Sheriff WC-Crisfield Housing Authority		403.00
01 11 116 100	Sheriff Salaries-School Bus Grant		14,000.00
01 11 116 201	Sheriff FICA-School Bus Grant		1,071.00
01 11 116 204	Sheriff WC-School Bus Grant		564.20
01 11 117 100	Sheriff Salaries - Party Patrol		2,000.00
01 11 117 201	Sheriff FICA - Party Patrol		153.00
01 11 117 204	Sheriff WC - Party Patrol		80.60
01 11 118 100	Sheriff Salaries - LMB CAGES BJAG		10,000.00
01 11 118 201	Sheriff FICA - LMB CAGES BJAG		765.00
01 11 118 204	Sheriff WC - LMB CAGES BJAG		403.00
01 11 119 100	Sheriff Salaries - LMB Safeguarding Children		6,000.00
01 11 119 201	Sheriff FICA - LMB Safeguarding Children		459.00
01 11 119 204	Sheriff WC - LMB Safeguarding Children		241.80
01 11 120 100	Sheriff Salaries - SABG-Alcohol Compliance	2,000.00	2,000.00

**SOMERSET COUNTY COMMISSIONERS
FY 2020 BUDGET
EXPENDITURES BY LINE ITEM**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2019 - 2020</u>	<u>FY 2018 - 2019</u>
01 11 120 201	Sheriff FICA - SABG - Alcohol Compliance	153.00	153.00
01 11 120 204	Sheriff WC - SABG-Alcohol Compliance	81.00	80.60
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	40.50	40.30
01 11 122 100	Sheriff Salaries - Som Circuit Rec Ct Program	6,480.00	
01 11 122 201	Sheriff FICA - Som Circuit Rec Ct Program	495.72	
01 11 122 204	Sheriff WC - Som Circuit Rec Ct Program	262.44	
01 11 252 300	Ambulance Services	93,500.00	93,500.00
01 11 261 300	Volunteer Fire Companies	659,064.00	647,637.00
01 11 281 300	VSAP Plan	48,900.00	48,900.00
01 11 311 100	Correctional Salaries	1,708,246.00	1,585,822.00
01 11 311 110	Correctional Salaries-OT	15,000.00	20,000.00
01 11 311 120	Correctional Salaries-Shift Differential	18,000.00	17,000.00
01 11 311 300	Correctional Expenses	793,998.32	783,678.00
	Correctional Benefits:		
01 11 311 201	Correctional FICA	133,205.32	124,145.88
01 11 311 202	Correctional Health	221,580.24	204,665.52
01 11 311 203	Correctional Pension	112,284.64	106,629.30
01 11 311 204	Correctional WC	68,089.66	63,046.40
01 11 311 400	Correctional Capital	33,837.00	
01 11 315 300	DC-Pretrial Services Program	51,974.00	
01 11 411 100	Fire Police Association	467.88	467.88
01 11 511 100	Emergency Services Salaries	713,300.00	693,259.00
01 11 511 110	Emergency Services Salaries-OT	20,000.00	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	355,076.00	407,244.00
01 11 511 400	Emergency Services Capital	216,950.00	3,900,000.00

**SOMERSET COUNTY COMMISSIONERS
FY 2020 BUDGET
EXPENDITURES BY LINE ITEM**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2019 - 2020</u>	<u>FY 2018 - 2019</u>
	Emergency Services Benefits:		
01 11 511 201	Emergency Services FICA	56,862.45	56,094.31
01 11 511 202	Emergency Services Health	124,322.76	134,189.40
01 11 511 203	Emergency Services Pension	63,904.53	59,305.59
01 11 511 204	Emergency Services WC	1,114.95	1,173.25
01 11 551 100	Dog Control Salaries	110,831.00	102,306.00
01 11 551 110	Dog Control Salaries-OT	5,000.00	5,000.00
01 11 551 300	Dog Control Expenses	39,195.00	33,700.00
	Dog Control Benefits:		
01 11 551 201	Dog Control FICA	8,861.07	8,208.91
01 11 551 202	Dog Control Health	30,305.40	35,238.72
01 11 551 203	Dog Control Pension	9,596.30	8,896.14
01 11 551 204	Dog Control WC	3,973.01	4,324.44
	(11) Total Public Safety	8,476,350.01	11,943,134.31
01 12 331 400	Airport - Capital	426,043.00	426,043.00
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	234,505.84	230,002.99
01 12 431 100	Waste Collections Salaries	683,823.00	669,190.00
01 12 431 110	Waste Collections Salaries-OT	4,000.00	4,000.00
01 12 431 300	Waste Collections Expenses	751,199.00	803,904.00
	Waste Collections Benefits:		
01 12 431 201	Waste Collections FICA	52,618.46	51,499.04
01 12 431 202	Waste Collections Health	151,527.00	156,460.32
01 12 431 203	Waste Collections Pension	56,596.97	53,314.02
01 12 431 204	Waste Collections WC	23,592.32	27,129.55
01 12 431 400	Waste Collections Capital	182,500.00	
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

**SOMERSET COUNTY COMMISSIONERS
FY 2020 BUDGET
EXPENDITURES BY LINE ITEM**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2019 - 2020</u>	<u>FY 2018 - 2019</u>
01 12 491 204	Sanitation Commission WC	17.18	18.32
01 12 510 100	Public Works Salaries	126,342.00	123,260.00
	Public Works Benefits:		
01 12 510 201	Public Works FICA	9,665.16	9,429.39
01 12 510 202	Public Works Health	21,283.20	8,457.36
01 12 510 203	Public Works Pension	11,561.79	10,718.28
01 12 510 204	Public Works WC	3,247.09	3,716.78
01 12 510 300	Publics Works - Operating	15,000.00	22,000.00
01 12 571 300	Smith Island Ferry Service PILOT Program	20,000.00	20,000.00
01 12 581 300	Street Lighting Expenses	9,000.00	9,000.00
01 12 591 400	Waterways-Capital	471,000.00	372,000.00
01 12 591 300	Waterways-Operating	60,500.00	140,644.00
01 12 601 400	Off Road Drainage-Capital	50,000.00	50,000.00
01 12 601 300	Off Road Drainage-Operating	75,400.53	75,804.02
	(12)Total Public Works	3,733,748.47	3,641,401.00
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	258,791.83	258,708.20
	Mosquito Control-Benefits:		
01 13 201 201	Mosquito Control-FICA	1,266.84	1,266.84
01 13 201 203	Mosquito Control-Pension	388.33	372.60
01 13 201 204	Mosquito Control-WC	568.00	667.36
01 13 201 400	Mosquito Control - Capital		20,290.00
01 13 901 301	Other Health/SC Developmental Center	23,406.00	23,406.00
	(13) Conservation of Health	966,835.00	987,125.00
01 14 901 300	McCready Hospital/Tawes Nursing Homes	45,000.00	40,000.00
	(14) Hospitals	45,000.00	40,000.00
01 15 311 300	Pauper Burials	1,000.00	1,000.00

**SOMERSET COUNTY COMMISSIONERS
FY 2020 BUDGET
EXPENDITURES BY LINE ITEM**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2019 - 2020</u>	<u>FY 2018 - 2019</u>
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	50,000.00
	(15) Social Services	71,400.00	71,400.00
01 17 101 300	Board of Education Expenses	10,088,825.00	9,741,620.00
01 17 101 301	Board of Education-Nonrecurring Costs	-	140,000.00
01 17 102 400	Board of Education Capital	3,614,930.00	3,694,640.00
01 17 201 300	MD School for the Blind	1,000.00	1,000.00
01 17 902 300	Community Colleges	340,775.00	368,525.00
	(17) Education	14,045,530.00	13,945,785.00
01 25 901 702	Golf Course Transfers	498,525.70	493,146.00
01 18 191 100	Recreation Salaries	256,824.00	227,858.00
01 18 191 400	Recreation Capital	232,222.00	177,000.00
01 18 191 500	Recreation - Lease Payment Mowers		6,182.00
01 18 191 300	Recreation Expenses	104,801.02	104,801.02
01 18 191 303	MD Bike Trail Obesity Grant Expense	4,950,099.00	4,950,099.00
	Recreation Benefits:		
01 18 191 201	Recreation FICA	19,647.04	17,431.14
01 18 191 202	Recreation Health	21,848.04	30,305.40
01 18 191 203	Recreation Pension	21,373.08	19,813.86
01 18 191 204	Recreation WC	7,652.17	7,850.97
	(18) Recreation	6,112,992.05	6,034,487.39
01 19 901 300	Library Expenses	360,000.00	420,395.53
	(19) Library	360,000.00	420,395.53
01 20 101 300	Agriculture Extension Service	67,544.00	66,284.00
01 20 201 100	Soil Conservation-Salaries	39,985.00	38,263.00
	Soil Conservation-Benefits:		
01 20 201 201	Soil Conservation-FICA	3,058.85	2,927.12
01 20 201 202	Soil Conservation-Health	8,457.36	8,457.36
01 20 201 203	Soil Conservation-Pension	3,589.07	3,409.56

**SOMERSET COUNTY COMMISSIONERS
FY 2020 BUDGET
EXPENDITURES BY LINE ITEM**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2019 - 2020</u>	<u>FY 2018 - 2019</u>
01 20 201 204	Soil Conservation-WC	59.98	61.22
01 20 903 300	Gypsy Moth Program	720.00	720.00
	(20) Conservation of Nat'l Resources	123,414.26	120,122.26
01 22 201 300	Economic Development Expenses	140,000.00	186,000.00
	(22) Economic Development	140,000.00	186,000.00
01 24 501 800	Principal Payment-Landfill Loan 02-92	103,200.00	100,200.00
01 24 501 801	Interest Payment-Landfill Loan 02-92	75,132.00	78,132.00
01 24 501 802	Principal Payment-Landfill Closure	129,000.00	127,000.00
01 24 501 803	Interest Payment-Landfill Closure	13,689.91	15,689.91
01 24 501 804	Principal Payment-Landfill Cell 2	30,700.00	29,700.00
01 24 501 805	Interest Payment-Landfill Cell 2	63,988.00	64,988.00
01 24 501 806	Principal Pmt-Smith Island Incinerator	9,000.00	8,500.00
01 24 501 807	Interest-Smith Island Incinerator	52.00	552.00
01 24 501 808	Principal-Landfill Cell 3	35,664.00	33,664.00
01 24 501 809	Interest-Landfill Cell 3 Permanent Loan	79,000.00	81,000.00
01 24 904 812	Principal-BB&T Refinancing	77,277.00	155,000.00
01 24 904 813	Interest-BB&T Refinancing	2,998.20	5,550.40
01 24 904 816	Principal - Bd of Ed 2008 Capital		113,609.39
01 24 904 817	Interest - Bd of Ed 2008 Capital		5,000.00
01 24 904 810	Principal - Bd of Ed Capital FY 2005 M&T	163,000.00	157,000.00
01 24 904 811	Interest - Bd of Ed Capital FY 2005 M&T	17,280.00	23,280.00
01 24 904 818	Principal - Bd of Ed Capital FY 2009	162,000.00	157,000.00
01 24 904 819	Interest - Bd of Ed Capital FY 2009	41,381.40	46,381.40
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	448,772.00	424,772.00

**SOMERSET COUNTY COMMISSIONERS
FY 2020 BUDGET
EXPENDITURES BY LINE ITEM**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2019 - 2020</u>	<u>FY 2018 - 2019</u>
01 24 904 822	Interest - Bd of Ed Capital FY 2010	16,030.00	40,030.00
01 24 904 823	Interest - Cell 4	57,852.00	64,852.00
01 24 904 825	Principal - Cell 4	113,864.00	106,864.00
01 24 904 826	Principal - Library Loan/Tax Collection Office/BOE	286,192.19	282,192.19
01 24 904 827	Interest - Library Loan/Tax Collection Office/BOE	41,477.13	45,477.13
01 24 904 821	Interest - BOE 2017 - JM Tawes	75,000.00	50,000.00
01 24 904 831	Interest - HSB Vehicle Loans	1,602.42	2,102.42
01 24 904 832	Principal - HSB Vehicle Loans	10,832.22	10,332.22
01 24 904 833	Interest - EMS Radio Loan	104,576.00	90,000.00
01 24 904 834	Principal - EMS Radio Loan	354,666.00	
01 24 904 835	Interest - Bulldozer Loan	10,665.00	
01 24 904 836	Principal - Bulldozer Loan	62,057.00	
	(24) Debt Service	2,616,948.47	2,348,869.06
01 25 101 700	General Purpose/Grant Cities and Towns	16,425.26	16,425.26
01 25 101 701	Ambulance Grants to Municipalities	393,200.00	360,000.00
01 25 901 700	Administrative Costs - State Assessments & Taxation	157,162.00	147,162.00
01 26 201 008	Admin Costs - State Retirement System	31,807.00	28,385.00
01 25 901 701	County Roads Department	2,856,512.39	1,763,153.89
	(25) Intergovernment	3,455,106.65	2,315,126.15
	TOTAL APPROPRIATIONS	\$ 47,862,576.00	\$ 49,155,571.00

**Somerset County Commissioners
Budget**

**Summary by Category
Fiscal Year 2019 - 2020**

<u>Categories of Accts</u>	<u>FY 2020</u>	<u>% of Budget</u>	<u>FY 2019</u>	<u>% of Budget</u>
10 General Government	\$ 7,715,251	16.1%	\$ 7,101,726	14.4%
11 Public Safety	8,476,350	17.7%	11,943,134	24.3%
12 Public Works	3,733,749	7.8%	3,641,401	7.4%
13 Conservation of Health	966,835	2.0%	987,125	2.0%
14 Hospitals	45,000	0.1%	40,000	0.1%
15 Social Services	71,400	0.1%	71,400	0.1%
17 Education	14,045,530	29.3%	13,945,785	28.4%
18 Recreation	6,112,992	12.8%	6,034,487	12.3%
19 Library	360,000	0.8%	420,396	0.9%
20 Conservation of Natural Resources	123,414	0.3%	120,122	0.2%
22 Economic Development	140,000	0.3%	186,000	0.4%
24 Debt Service	2,616,948	5.5%	2,348,869	4.8%
25 Intergovernment	3,455,107	7.2%	2,315,126	4.7%
Total Budget	\$ 47,862,576	100.0%	\$ 49,155,571	100.0%