

COMMISSIONERS FOR SOMERSET COUNTY
PRINCESS ANNE, MARYLAND
MAY 26, 2020

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, 2021, 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, 2021 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, 2021 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 2021.

Upon motion regularly made, seconded and carried, it was adopted and resolved that for the Fiscal Year ending June 30, 2021 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 \$39,616,457.00 and total appropriations in the amount of \$39,616,457.00 be adopted as the Official Levy of Fiscal Year 2020-2021.

APPROVED:

BOARD OF COUNTY COMMISSIONERS
FOR SOMERSET COUNTY


Craig N. Mathies, President


Eldon Willing, Commissioner


Rex Simpkins, Commissioner


Ralph D. Taylor, Clerk


Charles Laird, Vice-President


J. Randall Laird, Jr., Commissioner

Somerset County Commissioners
Budget
Real Estate and Income Tax Revenues
Fiscal Year 2020 - 2021

<u>DISTRICT NO.</u>	<u>NAME</u>	<u>Full Value</u> <u>REAL ASSESSMENT</u>	
1	West Princess Anne	\$ 262,671,100.00	
2	St. Peters	32,474,700.00	
3	Brinkleys	125,918,027.00	
4	Dublin	117,127,301.00	
5	Mt. Vernon	80,752,300.00	
6	Fairmount	45,318,358.00	
7	Crisfield	146,905,071.00	
8	Lawson	154,181,187.00	
9	Tangier	47,446,200.00	
10	Smith Island	16,257,737.00	
11	Dames Quarter	20,079,200.00	
12	Asbury	35,898,544.00	
13	Westover	77,383,860.00	
14	Deal Island	45,588,000.00	
15	East Princess Anne	<u>157,539,900.00</u>	
Assessable Base - Real		1,365,541,485.00	
Railroad Operating Real Property		4,741,060.00	
TOTAL ASSESSABLE BASE - REAL		<u>1,370,282,545.00</u>	
Taxes at Rate of \$1.00 per \$100 Assessable Base			13,702,825
Personal Property		56,720,000.00	
Railroad & Public Utilities		51,472,000.00	
Corporation		44,000,000.00	
TOTAL ASSESSABLE BASE - PROPERTY		<u>152,192,000.00</u>	
Taxes at Rate of \$2.50 per \$100 Assessable Base			<u>3,804,800</u>
TOTAL TAXES - REAL & PROPERTY			17,507,625
Less: Additions and Abatements		20,000.00	
Homestead Tax Credit		<u>2,000.00</u>	
			<u>22,000</u>
TOTAL TAXES - LESS ADDITIONS, ABATEMENTS AND CREDITS			17,485,625
Interest on Delinquent Taxes			200,000
Local Income Taxes			<u>7,200,000</u>
		Subtotal	<u>\$ 24,885,625</u>

**SOMERSET COUNTY COMMISSIONERS
FY 2021 BUDGET
REVENUES**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2020-2021</u>	<u>FY 2019-2020</u>
01 05 152 000	Admission and Amusement Taxes	\$ 15,000.00	\$ 15,000.00
01 05 153 000	Recordation Taxes	700,000.00	600,000.00
01 05 162 000	Cable Co. Franchise Fees	120,000.00	130,000.00
01 05 165 000	Flush Tax Administrative Fee - BRF	16,000.00	15,500.00
01 05 221 000	Beer, Wine and Liquor License	30,000.00	28,000.00
01 05 223 000	Traders License	17,000.00	18,000.00
01 05 233 000	Marriage License	2,800.00	2,800.00
01 05 310 700	Soil Conservation Planning Grant		55,150.00
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	110,482.00	81,000.00
01 05 310 120	Federal - EMPG Grant/911	70,000.00	70,000.00
01 05 312 515	Fed LETS Grt-School Resource Officer Training		3,000.00
01 05 320 000	Federal Payments in Lieu of Taxes	30,000.00	12,000.00
01 05 330 300	Police Protection-State Grant	109,631.00	109,631.00
01 05 330 301	Federal-Non-Support Grant - Sheriff	3,000.00	9,271.00
01 05 330 304	State GOCCP Sex Offenders Grant	7,951.00	7,951.00
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	5,200.00	
01 05 330 350	State-GOCCP-DC-Pretrial Services Program	112,254.00	112,254.00
01 05 330 700	Adult Drug Court-State Program	199,885.00	140,057.00
01 05 331 300	Emergency Services-Grants	242,840.00	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 05 331 901	MD Airport Hanger Grants	300,000.00	
01 05 331 902	MD Forest & Parks Grant	50,000.00	50,000.00
01 05 331 903	MD State-Family Support Services	162,397.00	151,232.00
01 05 331 904	Federal Through State-Sts Att Child Support Grt	158,000.00	158,000.00
01 05 331 905	MD Forest & Parks Wildlife PILOT	466,936.00	500,000.00
01 05 331 910	State of Maryland-Waterways	629,000.00	487,000.00
01 05 331 911	Federal Through State-Highway Safety	1,499.00	1,499.00
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	22,390.00	21,632.00
01 05 331 916	MD State Health Dept Cleaning Grant	30,000.00	30,000.00
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
01 05 335 100	St of MD - Bike Trail Prevent Obesity Grant		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
01 05 411 300	Marion Lighting Fees	11,500.00	11,500.00
01 05 411 400	Somerset County Dispensary		
01 05 411 901	Mosquito Control Fees	44,000.00	50,000.00

**SOMERSET COUNTY COMMISSIONERS
FY 2021 BUDGET
REVENUES**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2020-2021</u>	<u>FY 2019-2020</u>
01 05 412 000	Zoning & Subdivision Fees	80,000.00	78,000.00
01 05 413 000	Sheriff Fees	50,000.00	50,000.00
01 05 413 100	Work Release	10,000.00	10,000.00
01 05 413 200	MD Div of Corr - Housing State Pris Grt	11,000.00	8,400.00
01 05 414 000	Landfill Tipping Fees	1,075,000.00	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	70,000.00	65,000.00
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	2,500.00	10,000.00
01 05 422 000	CDBG Dis Rec Gr-County Admin Fee	30,000.00	20,000.00
01 05 479 000	School Resource Officer Revenue-Sheriff	70,721.00	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	70,000.00	40,000.00
01 05 610 200	Fire Companies-State of MD	313,590.00	313,590.00
01 05 620 000	Rents and Concessions	88,000.00	68,000.00
01 05 620 100	Telephone Concessions-Detention Ctr	30,000.00	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	400.00	800.00
01 05 630 100	Sheriff Dept Donations	2,500.00	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	13,000.00
01 05 690 001	Bad Check Fee - Real Estate	200.00	200.00
01 05 690 100	Room Tax	60,000.00	68,000.00
01 05 690 200	Technical & Community Serv- Grants	27,000.00	21,000.00
01 05 690 201	P&Z Special Housing Grant Program	15,000.00	15,000.00
01 05 690 300	State Disparity Grant	6,331,782.00	5,811,182.00
01 05 698 000	Program Open Space Grant	690,167.00	182,245.00
01 05 710 000	Proceeds from Bd of Ed Const Loans	500,000.00	3,614,930.00
01 05 700 000	Transfer from Undesignated Reserve	497,964.53	1,832,708.00
	Subtotal before Real and Income Taxes	14,730,831.53	22,960,853.00
	Real Estate and Income taxes	24,885,625.47	24,901,723.00
	Total Revenues	\$ 39,616,457.00	\$ 47,862,576.00

**SOMERSET COUNTY COMMISSIONERS
FY 2021 BUDGET
EXPENDITURES BY LINE ITEM**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2020 - 2021</u>	<u>FY 2019 - 2020</u>
01 10 101 300	Community Promotions	\$ 165,168.00	\$ 183,837.00
01 10 103 300	Public Officers Association Expenses	26,475.00	26,475.00
01 10 109 202	Health Benefits - Retirees	294,175.00	277,837.05
01 10 109 300	Other General Government - Expenses	119,627.62	127,168.00
01 10 111 100	County Commissioners Salaries	43,500.00	43,500.00
01 10 111 300	County Commissioners Expenses	15,000.00	15,000.00
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	3,327.75
01 10 111 202	County Commissioners Health	10,570.26	6,695.34
01 10 111 203	County Commissioners Pension	1,843.20	1,688.40
01 10 111 204	County Commissioners WC	1,218.00	1,492.05
01 10 121 100	Clerk, County Commissioners/Salaries	198,727.50	197,153.00
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	15,202.65	15,082.20
01 10 121 202	Clerk, County Commissioners Health	12,957.00	13,390.68
01 10 121 203	Clerk, County Commissioners Pension	8,656.38	7,736.06
01 10 121 204	Clerk, County Commissioners WC	178.86	295.73
01 10 201 100	Adult Drug Court Salaries	79,980.87	79,189.00
	Adult Drug Court Benefits:		
01 10 201 201	Adult Drug Court FICA	6,118.54	6,057.96
01 10 201 204	Adult Drug Court W/C	2,239.46	2,716.18
01 10 201 300	Adult Drug Court Operating	111,546.13	52,093.86
01 10 211 100	Circuit Court Salaries	73,049.00	73,049.00
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	5,588.25
01 10 211 202	Circuit Court Health	20,594.64	21,283.20
01 10 211 203	Circuit Court Pension	4,817.82	4,305.51
01 10 211 204	Circuit Court WC	770.34	962.37
01 10 221 100	Family Support Services Salary	64,539.00	63,900.00
01 10 221 300	Family Support Services Expenses	74,277.68	63,329.12

**SOMERSET COUNTY COMMISSIONERS
FY 2021 BUDGET
EXPENDITURES BY LINE ITEM**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2020 - 2021</u>	<u>FY 2019 - 2020</u>
	Family Support Services Benefits:		
01 10 221 201	Family Support Services FICA	4,937.23	4,888.35
01 10 221 202	Family Support Services Health	12,957.00	13,390.68
01 10 221 203	Family Support Services Pension	5,628.00	5,628.00
01 10 221 204	Family Support Services WC	58.09	95.85
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	531.87	
01 10 231 204	Orphans Court WC	14.37	23.97
01 10 241 100	State's Attorney Salaries	754,269.00	740,208.00
01 10 241 110	State's Attorney Salaries-OT	8,333.00	8,333.00
01 10 241 300	State's Attorney Expenses	70,741.30	72,186.00
	State's Attorney Benefits:		
01 10 241 201	State's Attorney FICA	58,339.05	57,263.39
01 10 241 202	State's Attorney Health	125,751.36	112,199.40
01 10 241 203	State's Attorney Pension	75,896.52	67,756.34
01 10 241 204	State's Attorney WC	13,066.25	16,106.60
01 10 271 300	Law Library Expenses	10,000.00	10,000.00
01 10 411 100	Board of Elections Supervisor Salaries	16,450.00	13,850.00
01 10 411 300	Board of Elections Supervisor Expenses		
	Board of Elections Supervisor Benefits:		
01 10 411 201	Board of Elections Supervisor FICA	1,258.43	1,059.53
01 10 411 204	Board of Elections Supervisor WC	128.65	73.28
01 10 411 300	Board of Elections Supervisor Expenses	1,000.00	1,000.00
01 10 421 400	Registration and Elections Capital	226,703.00	88,799.00
01 10 421 100	Registration and Elections Salaries	48,445.00	46,995.00
01 10 421 300	Registration and Elections Expenses	397,523.89	377,281.84
01 10 511 100	Finance and Accounting-Salaries	258,717.00	255,079.00
	Finance and Accounting - Benefits:		
01 10 511 201	Finance and Accounting FICA	19,791.85	19,513.54
01 10 511 202	Finance and Accounting - Health	46,508.64	48,064.56
01 10 511 203	Finance and Accounting Pension	26,120.08	23,342.79
01 10 511 204	Finance and Accounting WC	232.85	382.62

**SOMERSET COUNTY COMMISSIONERS
FY 2021 BUDGET
EXPENDITURES BY LINE ITEM**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2020 - 2021</u>	<u>FY 2019 - 2020</u>
01 10 511 300	Finance and Accounting Operating	14,504.00	14,800.00
01 10 521 100	Tax Collection Salaries	237,402.50	232,200.00
01 10 521 300	Tax Collection Expenses	51,348.08	52,596.00
	Tax Collection Benefits:		
01 10 521 201	Tax Collection FICA	18,161.29	17,763.30
01 10 521 202	Tax Collection Health	37,507.56	38,762.76
01 10 521 203	Tax Collection Pension	23,777.28	21,249.17
01 10 521 204	Tax Collection WC	213.65	348.30
01 10 531 100	Internal Auditing/Salary	104,159.00	104,159.00
	Internal Auditing Benefits:		
01 10 531 201	Internal Auditing FICA	7,968.16	7,968.16
01 10 531 202	Internal Auditing Health	8,183.52	8,457.36
01 10 531 203	Internal Auditing Pension	10,665.88	9,531.86
01 10 531 204	Internal Auditing WC	93.74	156.24
01 10 541 300	Independent Auditing	51,000.00	50,000.00
01 10 571 100	Liquor Licensing Salaries	19,500.00	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	1,491.75	1,300.50
01 10 571 204	Liquor Licensing WC	139.50	156.70
01 10 581 300	Bank Service Charges	100.00	100.00
01 10 591 100	Information Technology-Salaries	171,293.50	170,494.00
01 10 591 300	Information Technology-Operating	51,551.92	39,160.00
	Information Technology-Benefits:		
01 10 591 201	Information Technology-FICA	13,103.95	13,042.79
01 10 591 202	Information Technology-Health	24,550.56	25,372.08
01 10 591 203	Information Technology-Pension	13,134.64	15,308.16
01 10 591 204	Information Technology-WC	4,796.21	5,847.94
01 10 591 400	Information Technology - Capital	-	117,503.00
01 10 592 400	Financial ERP Software-Capital	-	5,000.00
01 10 592 300	Financial ERP Software-Operating	32,000.00	37,875.00
01 10 611 100	Legal Salary	57,215.00	85,329.00
01 10 611 300	Legal Expenses	5,000.00	5,000.00

**SOMERSET COUNTY COMMISSIONERS
FY 2021 BUDGET
EXPENDITURES BY LINE ITEM**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2020 - 2021</u>	<u>FY 2019 - 2020</u>
	Legal Benefits:		
01 10 611 201	Legal FICA	4,376.95	6,527.67
01 10 611 202	Legal Health	20,594.64	21,283.20
01 10 611 203	Legal Pension	8,737.69	8,033.97
01 10 611 204	Legal WC	1,602.02	2,926.78
01 10 711 100	Human Resources Salaries	162,276.50	158,362.00
01 10 711 300	Human Resources Expenses	18,574.92	18,954.00
	Human Resources Benefits:		
01 10 711 201	Human Resources FICA	12,414.15	12,114.69
01 10 711 202	Human Resources Health	24,550.56	25,372.08
01 10 711 203	Human Resources Pension	16,216.28	14,190.44
01 10 711 204	Human Resources WC	146.05	237.55
01 10 811 100	Planning and Zoning Salaries	611,160.00	559,357.00
01 10 811 300	Planning and Zoning Expenses	220,304.00	226,300.00
	Planning and Zoning Benefits:		
01 10 811 201	Planning and Zoning FICA	46,753.74	42,790.81
01 10 811 202	Planning and Zoning Health	116,204.40	103,177.20
01 10 811 203	Planning and Zoning Pension	60,839.67	53,968.86
01 10 811 204	Planning and Zoning WC	4,876.61	4,793.54
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	215.04	
01 10 812 204	Planning Commission WC	7.28	12.11
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	131.07	
01 10 821 204	Board of Zoning Appeals WC	7.33	12.24
01 10 921 100	County Buildings Salaries	453,322.50	449,061.00
01 10 921 110	County Buildings Salaries-OT	2,500.00	2,500.00
01 10 921 300	County Buildings Expenses	531,339.34	499,352.00
	County Buildings Benefits:		
01 10 921 201	County Buildings FICA	34,870.42	34,544.42
01 10 921 202	County Buildings Health	70,241.64	64,134.84

**SOMERSET COUNTY COMMISSIONERS
FY 2021 BUDGET
EXPENDITURES BY LINE ITEM**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2020 - 2021</u>	<u>FY 2019 - 2020</u>
01 10 921 203	County Buildings Pension	34,464.27	34,852.73
01 10 921 204	County Buildings WC	12,763.03	15,488.54
01 10 922 400	County Buildings Capital		13,861.00
01 10 991 100	Tourism Salaries	164,852.50	160,324.00
01 10 991 300	Tourism Expenses	85,845.00	86,382.00
	Tourism Benefits:		
01 10 991 201	Tourism FICA	12,611.22	12,264.79
01 10 991 202	Tourism Health	29,324.04	30,305.40
01 10 991 203	Tourism Pension	14,859.37	13,778.29
01 10 991 204	Tourism WC	148.37	240.48
01 10 991 400	Tourism Capital	15,000.00	
01 10 995 300	Burgess Museum Operating	15,680.00	
01 10 995 400	Burgess Museum Capital	15,000.00	550,000.00
	(10) Total General Government	7,419,488.36	7,715,251.09
01 11 111 100	Sheriff Salaries	1,559,664.50	1,538,537.00
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	445,108.72	380,115.10
01 11 111 304	Sheriff-Operating Expense-Boat	5,000.00	5,000.00
	Sheriff Benefits:		
01 11 111 201	Sheriff FICA	124,669.33	123,053.08
01 11 111 202	Sheriff Health	161,895.48	150,397.32
01 11 111 203	Sheriff Pension	102,743.96	109,753.22
01 11 111 204	Sheriff WC	55,519.12	59,398.85
01 11 111 500	Sheriff Lease - Vehicles - Purchase Payments	84,705.65	91,503.67
01 11 111 500	Sheriff Lease - 2 Vehicles (New)	-	38,000.00
01 11 111 101	Sheriff-School Resource Officers-Salary	136,423.00	135,305.00
01 11 111 205	Sheriff-School Resource Officers-FICA	10,436.36	10,350.83
01 11 111 206	Sheriff-School Resource Officers-W/C	5,115.86	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	337.50	364.50
01 11 113 100	Sheriff Salaries-DOT Highway Safety	1,342.00	1,342.00

**SOMERSET COUNTY COMMISSIONERS
FY 2021 BUDGET
EXPENDITURES BY LINE ITEM**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2020 - 2021</u>	<u>FY 2019 - 2020</u>
01 11 113 201	Sheriff FICA-DOT Highway Safety	102.66	102.66
01 11 113 204	Sheriff WC-DOT Highway Safety	50.33	54.35
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	331.54	358.06
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	75.00	81.00
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	37.50	40.50
01 11 122 100	Sheriff Salaries - Som Circuit Rec Ct Program	6,480.00	6,480.00
01 11 122 201	Sheriff FICA - Som Circuit Rec Ct Program	495.72	495.72
01 11 122 204	Sheriff WC - Som Circuit Rec Ct Program	243.00	262.44
01 11 252 300	Ambulance Services	93,500.00	93,500.00
01 11 261 300	Volunteer Fire Companies	665,823.43	659,064.00
01 11 281 300	VSAP Plan	48,900.00	48,900.00
01 11 311 100	Correctional Salaries	1,577,988.00	1,708,246.00
01 11 311 110	Correctional Salaries-OT	15,000.00	15,000.00
01 11 311 120	Correctional Salaries-Shift Differential	18,000.00	18,000.00
01 11 311 300	Correctional Expenses	772,718.50	793,998.32
	Correctional Benefits:		
01 11 311 201	Correctional FICA	123,240.58	133,205.32
01 11 311 202	Correctional Health	198,039.60	221,580.24
01 11 311 203	Correctional Pension	113,602.91	112,284.64
01 11 311 204	Correctional WC	58,130.84	68,089.66
01 11 311 400	Correctional Capital	-	33,837.00
01 11 315 300	DC-Pretrial Services Program	51,974.00	51,974.00
01 11 411 100	Fire Police Association	467.88	467.88

**SOMERSET COUNTY COMMISSIONERS
FY 2021 BUDGET
EXPENDITURES BY LINE ITEM**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2020 - 2021</u>	<u>FY 2019 - 2020</u>
01 11 511 100	Emergency Services Salaries	729,828.50	713,300.00
01 11 511 110	Emergency Services Salaries-OT	20,000.00	20,000.00
01 11 511 120	Emergency Serv Salaries-Shift Differential	10,000.00	10,000.00
01 11 511 300	Emergency Services Expenses	347,049.36	355,076.00
01 11 511 400	Emergency Services Capital	35,000.00	216,950.00
	Emergency Services Benefits:		
01 11 511 201	Emergency Services FICA	58,126.88	56,862.45
01 11 511 202	Emergency Services Health	127,934.64	124,322.76
01 11 511 203	Emergency Services Pension	67,195.19	63,904.53
01 11 511 204	Emergency Services WC	683.82	1,114.95
01 11 551 100	Dog Control Salaries	110,568.50	110,831.00
01 11 551 110	Dog Control Salaries-OT	5,000.00	5,000.00
01 11 551 300	Dog Control Expenses	39,151.00	39,195.00
	Dog Control Benefits:		
01 11 551 201	Dog Control FICA	8,840.99	8,861.07
01 11 551 202	Dog Control Health	21,140.52	30,305.40
01 11 551 203	Dog Control Pension	6,868.38	9,596.30
01 11 551 204	Dog Control WC	3,235.93	3,973.01
	(11) Total Public Safety	8,121,222.02	8,476,350.01
01 12 331 400	Airport - Capital	426,043.00	426,043.00
01 12 332 400	Crisfield Airport Hanger Project	350,000.00	
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	302,064.84	234,505.84
01 12 431 100	Waste Collections Salaries	689,982.00	683,823.00
01 12 431 110	Waste Collections Salaries-OT	4,000.00	4,000.00
01 12 431 300	Waste Collections Expenses	737,222.64	751,199.00
	Waste Collections Benefits:		
01 12 431 201	Waste Collections FICA	53,089.62	52,618.46
01 12 431 202	Waste Collections Health	154,803.72	151,527.00
01 12 431 203	Waste Collections Pension	69,761.76	56,596.97
01 12 431 204	Waste Collections WC	19,431.52	23,592.32
01 12 431 400	Waste Collections Capital	227,000.00	182,500.00

**SOMERSET COUNTY COMMISSIONERS
FY 2021 BUDGET
EXPENDITURES BY LINE ITEM**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2020 - 2021</u>	<u>FY 2019 - 2020</u>
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	10.31	17.18
01 12 510 100	County Engineer Salaries	127,823.50	126,342.00
	County Engineer Benefits:		
01 12 510 201	County Engineer FICA	9,778.50	9,665.16
01 12 510 202	County Engineer Health	20,594.64	21,283.20
01 12 510 203	County Engineer Pension	12,937.43	11,561.79
01 12 510 204	County Engineer WC	2,641.27	3,247.09
01 12 510 300	County Engineer - Operating	14,700.00	15,000.00
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	622,000.00	471,000.00
01 12 591 300	Waterways-Operating	50,500.00	60,500.00
01 12 601 400	Off Road Drainage-Capital	50,000.00	50,000.00
01 12 601 300	Off Road Drainage-Operating	50,400.02	75,400.53
	(12)Total Public Works	4,298,110.70	3,733,748.47
01 13 111 300	Public Health	665,854.00	665,854.00
01 13 201 100	Mosquito Control-Salaries	16,830.00	16,560.00
01 13 201 300	Mosquito Control-Operating	258,791.83	258,791.83
	Mosquito Control-Benefits:		
01 13 201 201	Mosquito Control-FICA	1,287.50	1,266.84
01 13 201 203	Mosquito Control-Pension	423.94	388.33
01 13 201 204	Mosquito Control-WC	471.24	568.00
01 13 901 301	Other Health/SC Developmental Center	23,406.00	23,406.00
	(13) Conservation of Health	967,064.51	966,835.00
01 14 901 300	McCready Hospital/Tawes Nursing Homes	44,100.00	45,000.00
	(14) Hospitals	44,100.00	45,000.00
01 15 311 300	Pauper Burials	2,000.00	1,000.00

**SOMERSET COUNTY COMMISSIONERS
FY 2021 BUDGET
EXPENDITURES BY LINE ITEM**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2020 - 2021</u>	<u>FY 2019 - 2020</u>
01 15 391 300	Other Social Services/LSSW Expenses	16,464.00	16,800.00
01 15 391 500	Other Social Services/Life Crisis Center	3,000.00	3,600.00
01 15 391 501	Other Soc Serv/Dept of Social Services	55,000.00	50,000.00
	(15) Social Services	76,464.00	71,400.00
01 17 101 300	Board of Education Expenses	10,189,253.00	10,088,825.00
01 17 102 400	Board of Education Capital	500,000.00	3,614,930.00
01 17 201 300	MD School for the Blind	1,000.00	1,000.00
01 17 902 300	Community Colleges	349,100.00	340,775.00
	(17) Education	11,039,353.00	14,045,530.00
01 25 901 702	Golf Course Transfers	514,267.80	498,525.70
01 18 191 100	Recreation Salaries	265,063.50	256,824.00
01 18 191 400	Recreation Capital	766,852.60	232,222.00
01 18 191 300	Recreation Expenses	112,301.02	104,801.02
01 18 191 303	MD Bike Trail Obesity Grant Expense	-	4,950,099.00
	Recreation Benefits:		
01 18 191 201	Recreation FICA	20,277.36	19,647.04
01 18 191 202	Recreation Health	29,324.04	21,848.04
01 18 191 203	Recreation Pension	26,298.78	21,373.08
01 18 191 204	Recreation WC	6,423.18	7,652.17
	(18) Recreation	1,740,808.28	6,112,992.05
01 19 901 300	Library Expenses	542,083.93	360,000.00
	(19) Library	542,083.93	360,000.00
01 20 101 300	Agriculture Extension Service	67,544.00	67,544.00
01 20 201 100	Soil Conservation-Salaries	-	39,985.00
	Soil Conservation-Benefits:		
01 20 201 201	Soil Conservation-FICA	-	3,058.85
01 20 201 202	Soil Conservation-Health	-	8,457.36
01 20 201 203	Soil Conservation-Pension	-	3,589.07
01 20 201 204	Soil Conservation-WC	-	59.98

**SOMERSET COUNTY COMMISSIONERS
FY 2021 BUDGET
EXPENDITURES BY LINE ITEM**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2020 - 2021</u>	<u>FY 2019 - 2020</u>
01 20 903 300	Gypsy Moth Program	720.00	720.00
	(20) Conservation of Nat'l Resources	68,264.00	123,414.26
01 22 201 300	Economic Development Expenses	180,500.00	140,000.00
	(22) Economic Development	180,500.00	140,000.00
01 24 501 800	Principal Payment-Landfill Loan 02-92	117,180.00	103,200.00
01 24 501 801	Interest Payment-Landfill Loan 02-92	61,152.00	75,132.00
01 24 501 802	Principal Payment-Landfill Closure	137,040.00	129,000.00
01 24 501 803	Interest Payment-Landfill Closure	5,650.00	13,689.91
01 24 501 804	Principal Payment-Landfill Cell 2	33,000.00	30,700.00
01 24 501 805	Interest Payment-Landfill Cell 2	61,688.00	63,988.00
01 24 501 806	Principal Pmt-Smith Island Incinerator	4,408.00	9,000.00
01 24 501 807	Interest-Smith Island Incinerator	12.00	52.00
01 24 501 808	Principal-Landfill Cell 3	37,664.00	35,664.00
01 24 501 809	Interest-Landfill Cell 3 Permanent Loan	77,000.00	79,000.00
01 24 904 812	Principal-BB&T Refinancing	-	77,277.00
01 24 904 813	Interest-BB&T Refinancing	-	2,998.20
01 24 904 810	Principal - Bd of Ed Capital FY 2005 M&T	173,000.00	163,000.00
01 24 904 811	Interest - Bd of Ed Capital FY 2005 M&T	7,280.00	17,280.00
01 24 904 818	Principal - Bd of Ed Capital FY 2009	164,000.00	162,000.00
01 24 904 819	Interest - Bd of Ed Capital FY 2009	39,381.40	41,381.40
01 24 904 820	Principal - HVAC County Complex	-	30,000.00
01 24 904 824	Principal - Bd of Ed Capital FY 2010	450,000.00	448,772.00
01 24 904 822	Interest - Bd of Ed Capital FY 2010	3,571.56	16,030.00
01 24 904 823	Interest - Cell 4	50,852.00	57,852.00

**SOMERSET COUNTY COMMISSIONERS
FY 2021 BUDGET
EXPENDITURES BY LINE ITEM**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2020 - 2021</u>	<u>FY 2019 - 2020</u>
01 24 904 825	Principal - Cell 4	120,864.00	113,864.00
01 24 904 826	Principal - Library Loan/Tax Collection Office/BOE	293,150.65	286,192.19
01 24 904 827	Interest - Library Loan/Tax Collection Office/BOE	34,520.03	41,477.13
01 24 904 821	Interest - BOE - JM Tawes Ph 1	106,342.15	75,000.00
01 24 904 828	Principal - BOE JM Tawes Ph 1	154,457.85	
01 24 904 837	Interest - BOE - JM Tawes Ph 2	60,086.76	
01 24 904 838	Principal - BOE JM Tawes Ph 2	100,524.03	
01 24 904 831	Interest - HSB Vehicle Loans	2,102.42	1,602.42
01 24 904 832	Principal - HSB Vehicle Loans	10,332.22	10,832.22
01 24 904 833	Interest - EMS Radio Loan	94,662.94	104,576.00
01 24 904 834	Principal - EMS Radio Loan	364,578.98	354,666.00
01 24 904 835	Interest - Bulldozer Loan	8,890.37	10,665.00
01 24 904 836	Principal - Bulldozer Loan	63,831.39	62,057.00
	(24) Debt Service	2,837,222.75	2,616,948.47
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	393,200.00
01 25 901 700	Administrative Costs - State Assessments & Taxation	157,162.00	157,162.00
01 26 201 008	Admin Costs - State Retirement System	31,807.00	31,807.00
01 25 901 701	County Roads Department	1,683,181.19	2,856,512.39
	(25) Intergovernment	2,281,775.45	3,455,106.65
	TOTAL APPROPRIATIONS	\$ 39,616,457.00	\$ 47,862,576.00

**Somerset County Commissioners
Budget**

**Summary by Category
Fiscal Year 2020 - 2021**

<u>Categories of Accts</u>	<u>FY 2021</u>	<u>% of Budget</u>	<u>FY 2020</u>	<u>% of Budget</u>
10 General Government	\$ 7,419,488	18.7%	\$ 7,715,251	16.1%
11 Public Safety	8,121,222	20.5%	8,476,350	17.7%
12 Public Works	4,298,111	10.7%	3,733,749	7.8%
13 Conservation of Health	967,065	2.4%	966,835	2.0%
14 Hospitals	44,100	0.1%	45,000	0.1%
15 Social Services	76,464	0.2%	71,400	0.1%
17 Education	11,039,353	27.9%	14,045,530	29.3%
18 Recreation	1,740,808	4.4%	6,112,992	12.8%
19 Library	542,084	1.4%	360,000	0.8%
20 Conservation of Natural Resources	68,264	0.2%	123,414	0.3%
22 Economic Development	180,500	0.5%	140,000	0.3%
24 Debt Service	2,837,223	7.2%	2,616,948	5.5%
25 Intergovernment	2,281,775	5.8%	3,455,107	7.2%
Total Budget	\$ 39,616,457	100.0%	\$ 47,862,576	100.0%