

COMMISSIONERS FOR SOMERSET COUNTY
PRINCESS ANNE, MARYLAND
MAY 25, 2021

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

Upon motion regularly made, seconded and carried, it was adopted and resolved that for Fiscal Year ending June 30, 2022, 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, 2022 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, 2022 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 2022.


Upon motion regularly made, seconded and carried, it was adopted and resolved that for the Fiscal Year ending June 30, 2022 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 \$41,872,826.00 and total appropriations in the amount of \$41,872,826.00 be adopted as the Official Levy of Fiscal Year 2021-2022.

APPROVED:


BOARD OF COUNTY COMMISSIONERS
FOR SOMERSET COUNTY

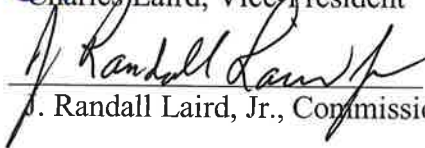

Craig N. Mathies, President


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 2021 - 2022

<u>DISTRICT NO.</u>	<u>NAME</u>	<u>Full Value</u> <u>REAL ASSESSMENT</u>	
1	West Princess Anne	\$ 268,373,398.00	
2	St. Peters	32,797,540.00	
3	Brinkleys	126,586,967.00	
4	Dublin	117,883,500.00	
5	Mt. Vernon	82,525,142.00	
6	Fairmount	45,655,300.00	
7	Crisfield	147,716,062.00	
8	Lawson	156,237,681.00	
9	Tangier	47,398,200.00	
10	Smith Island	16,289,363.00	
11	Dames Quarter	20,301,600.00	
12	Asbury	36,660,529.00	
13	Westover	80,100,956.00	
14	Deal Island	47,115,727.00	
15	East Princess Anne	<u>157,014,633.00</u>	
Assessable Base - Real		1,382,656,598.00	
Railroad Operating Real Property		5,104,790.00	
TOTAL ASSESSABLE BASE - REAL		<u>1,387,761,388.00</u>	
Taxes at Rate of \$1.00 per \$100 Assessable Base			13,877,614
Personal Property and Corporate		113,411,210.00	
Railroad & Public Utilities		50,668,480.00	
TOTAL ASSESSABLE BASE - PROPERTY		<u>164,079,690.00</u>	
Taxes at Rate of \$2.50 per \$100 Assessable Base			<u>4,101,992</u>
TOTAL TAXES - REAL & PROPERTY			17,979,606
Less: Additions and Abatements		20,000.00	
Homestead Tax Credit		<u>4,000.00</u>	
TOTAL TAXES - LESS ADDITIONS, ABATEMENTS AND CREDITS			<u>24,000</u> 17,955,606
Interest on Delinquent Taxes			200,000
Local Income Taxes			<u>7,800,000</u>
Subtotal		\$	<u><u>25,955,606</u></u>

**SOMERSET COUNTY COMMISSIONERS
FY 2022 BUDGET
REVENUES**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2021-2022</u>	<u>FY 2020-2021</u>
01 05 152 000	Admission and Amusement Taxes	18,000.00	15,000.00
01 05 153 000	Recordation Taxes	700,000.00	700,000.00
01 05 162 000	Cable Co. Franchise Fees	112,000.00	120,000.00
01 05 165 000	Flush Tax Administrative Fee - BRF	16,000.00	16,000.00
01 05 221 000	Beer, Wine and Liquor License	30,000.00	30,000.00
01 05 223 000	Traders License	17,000.00	17,000.00
01 05 233 000	Marriage License	2,800.00	2,800.00
01 05 311 900	Federal Grant - FAA	-	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	99,638.00	110,482.00
01 05 310 120	Federal - EMPG Grant/911	70,000.00	70,000.00
01 05 320 000	Federal Payments in Lieu of Taxes	30,000.00	30,000.00
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	3,000.00
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	10,000.00
01 05 330 308	State - LMB Sheriff-Safeguarding Children	-	5,200.00
01 05 330 310	MSDE Grant - School Resource Officers	63,069.00	-
01 05 330 350	State-GOCCP-DC-Pretrial Services Program	-	112,254.00
01 05 330 700	Adult Drug Court-State Program	206,907.00	199,885.00
01 05 331 300	Emergency Services-Grants	229,781.00	242,840.00
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
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	146,438.00	162,397.00
01 05 331 904	Federal Through State-Sts Att Child Support Grt	163,892.00	158,000.00
01 05 331 905	MD Forest & Parks Wildlife PILOT	534,834.00	466,936.00
01 05 331 910	State of Maryland-Waterways	699,500.00	629,000.00
01 05 331 911	Federal Through State-Highway Safety	1,500.00	1,499.00
01 05 331 912	MD State-Circuit Ct Juror Costs	150,000.00	30,000.00
01 05 331 914	MD State-Tourism Development Grant	22,390.00	22,390.00
01 05 331 916	MD State Health Dept Cleaning Grant	30,000.00	30,000.00
01 05 330 105	Fed Transportation Alternatives Program Grt	463,844.00	-
01 05 330 500	St of MD - Biker Trail Program	89,670.00	-
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
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 05 411 901	Mosquito Control Fees	42,000.00	44,000.00
01 05 412 000	Zoning & Subdivision Fees	82,000.00	80,000.00
01 05 413 000	Sheriff Fees	60,000.00	50,000.00

**SOMERSET COUNTY COMMISSIONERS
FY 2022 BUDGET
REVENUES**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2021-2022</u>	<u>FY 2020-2021</u>
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	11,000.00
01 05 414 000	Landfill Tipping Fees	1,213,000.00	1,075,000.00
01 05 415 000	Transfer Station Permit Fees	270,000.00	222,000.00
01 05 416 000	Smith Island Solid Waste Fees	19,500.00	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	70,000.00
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	2,500.00
01 05 422 000	CDBG Dis Rec Gr-County Admin Fee	30,000.00	30,000.00
01 05 479 000	School Resource Officer Revenue-Sheriff	-	70,721.00
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	10,000.00	6,000.00
01 05 610 010	Interest on Investments - PNC Bank	30,000.00	70,000.00
01 05 610 020	Interest on Investments - Hebron Savings Bank	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	88,000.00
01 05 620 100	Telephone Concessions-Detention Ctr	30,000.00	30,000.00
01 05 620 200	SSA/Inmate Reporting Payments	1,200.00	1,200.00
01 05 620 300	Detention Center Vending Concessions	400.00	400.00
01 05 630 100	Sheriff Dept Donations	2,500.00	2,500.00
01 05 640 000	Proceeds on Sale of Fixed Assets	30,000.00	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	75,000.00	60,000.00
01 05 690 200	Technical & Community Serv- Grants	24,000.00	27,000.00
01 05 690 201	P&Z Special Housing Grant Program	15,000.00	15,000.00
01 05 690 300	State Disparity Grant	7,139,319.00	6,331,782.00
01 05 698 000	Program Open Space Grant	180,000.00	690,167.00
01 05 710 000	Proceeds from Bd of Ed Const Loans	-	500,000.00
01 05 700 000	Transfer from Undesignated Reserve	1,547,515.87	497,964.53
01 05 141 400	Encumbrances	180,000.00	
	Subtotal before Real and Income Taxes	15,917,219.87	14,730,831.53
	Real Estate and Income taxes	25,955,606.13	24,885,625.47
	Total Revenues	41,872,826.00	39,616,457.00

**SOMERSET COUNTY COMMISSIONERS
FY 2022 BUDGET
EXPENDITURES BY LINE ITEM**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2021 - 2022</u>	<u>FY 2020 - 2021</u>
01 10 101 300	Community Promotions	156,262.00	165,168.00
01 10 103 300	Public Officers Association Expenses	26,365.00	26,475.00
01 10 109 202	Health Benefits - Retirees	310,601.52	294,175.00
01 10 109 300	Other General Government - Expenses	144,628.00	119,627.62
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	10,570.26
01 10 111 203	County Commissioners Pension	1,902.60	1,843.20
01 10 111 204	County Commissioners WC	1,974.90	1,218.00
01 10 121 100	Clerk, County Commissioners/Salaries	214,843.00	198,727.50
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	16,435.49	15,202.65
01 10 121 202	Clerk, County Commissioners Health	12,957.00	12,957.00
01 10 121 203	Clerk, County Commissioners Pension	9,268.20	8,656.38
01 10 121 204	Clerk, County Commissioners WC	322.27	178.86
01 10 201 100	Adult Drug Court Salaries	139,332.00	79,980.87
	Adult Drug Court Benefits:		
01 10 201 201	Adult Drug Court FICA	10,658.90	6,118.54
01 10 201 202	Adult Drug Court Health	8,183.52	
01 10 201 203	Adult Drug Court Pension	5,606.33	
01 10 201 204	Adult Drug Court W/C	6,325.67	2,239.46
01 10 201 300	Adult Drug Court Operating	36,800.58	111,546.13
01 10 211 100	Circuit Court Salaries	76,154.00	73,049.00
01 10 211 300	Circuit Court Expenses	197,150.00	53,300.00
	Circuit Court Benefits:		
01 10 211 201	Circuit Court FICA	5,825.78	5,588.25
01 10 211 202	Circuit Court Health	20,594.64	20,594.64
01 10 211 203	Circuit Court Pension	4,973.08	4,817.82
01 10 211 204	Circuit Court WC	1,255.63	770.34
01 10 221 100	Family Support Services Salary	68,134.00	64,539.00

**SOMERSET COUNTY COMMISSIONERS
FY 2022 BUDGET
EXPENDITURES BY LINE ITEM**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2021 - 2022</u>	<u>FY 2020 - 2021</u>
01 10 221 300	Family Support Services Expenses	53,142.56	74,277.68
	Family Support Services Benefits:		
01 10 221 201	Family Support Services FICA	5,212.25	4,937.23
01 10 221 202	Family Support Services Health	12,957.00	12,957.00
01 10 221 203	Family Support Services Pension	6,889.99	5,628.00
01 10 221 204	Family Support Services WC	102.20	58.09
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	549.01	531.87
01 10 231 204	Orphans Court WC	23.97	14.37
01 10 241 100	State's Attorney Salaries	854,023.00	754,269.00
01 10 241 110	State's Attorney Salaries-OT	-	8,333.00
01 10 241 300	State's Attorney Expenses	70,741.30	70,741.30
	State's Attorney Benefits:		
01 10 241 201	State's Attorney FICA	65,332.76	58,339.05
01 10 241 202	State's Attorney Health	100,383.24	125,751.36
01 10 241 203	State's Attorney Pension	81,110.07	75,896.52
01 10 241 204	State's Attorney WC	24,280.83	13,066.25
01 10 271 300	Law Library Expenses	10,000.00	10,000.00
01 10 411 100	Board of Elections Supervisor Salaries	16,750.00	16,450.00
	Board of Elections Supervisor Benefits:		
01 10 411 201	Board of Elections Supervisor FICA	1,281.38	1,258.43
01 10 411 204	Board of Elections Supervisor WC	222.70	128.65
01 10 411 300	Board of Elections Supervisor Expenses	750.00	1,000.00
01 10 421 400	Registration and Elections Capital	235,179.00	226,703.00
01 10 421 100	Registration and Elections Salaries	60,325.00	48,445.00
01 10 421 300	Registration and Elections Expenses	474,679.52	397,523.89
01 10 511 100	Finance and Accounting-Salaries	279,447.00	258,717.00
	Finance and Accounting - Benefits:		
01 10 511 201	Finance and Accounting FICA	21,377.70	19,791.85
01 10 511 202	Finance and Accounting - Health	38,871.00	46,508.64

**SOMERSET COUNTY COMMISSIONERS
FY 2022 BUDGET
EXPENDITURES BY LINE ITEM**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2021 - 2022</u>	<u>FY 2020 - 2021</u>
01 10 511 203	Finance and Accounting Pension	27,730.92	26,120.08
01 10 511 204	Finance and Accounting WC	419.17	232.85
01 10 511 300	Finance and Accounting Operating	14,504.00	14,504.00
01 10 521 100	Tax Collection Salaries	253,810.00	237,402.50
01 10 521 300	Tax Collection Expenses	51,348.08	51,348.08
	Tax Collection Benefits:		
01 10 521 201	Tax Collection FICA	19,416.47	18,161.29
01 10 521 202	Tax Collection Health	37,507.56	37,507.56
01 10 521 203	Tax Collection Pension	25,550.33	23,777.28
01 10 521 204	Tax Collection WC	380.72	213.65
01 10 531 100	Internal Auditing/Salary	111,033.00	104,159.00
	Internal Auditing Benefits:		
01 10 531 201	Internal Auditing FICA	8,494.02	7,968.16
01 10 531 202	Internal Auditing Health	8,183.52	8,183.52
01 10 531 203	Internal Auditing Pension	11,009.61	10,665.88
01 10 531 204	Internal Auditing WC	166.55	93.74
01 10 541 300	Independent Auditing	49,500.00	51,000.00
01 10 571 100	Liquor Licensing Salaries	19,500.00	19,500.00
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	1,491.75
01 10 571 204	Liquor Licensing WC	226.80	139.50
01 10 581 300	Bank Service Charges	100.00	100.00
01 10 591 100	Information Technology-Salaries	185,683.00	171,293.50
01 10 591 300	Information Technology-Operating	77,704.00	51,551.92
	Information Technology-Benefits:		
01 10 591 201	Information Technology-FICA	14,204.75	13,103.95
01 10 591 202	Information Technology-Health	16,367.04	24,550.56
01 10 591 203	Information Technology-Pension	18,300.48	13,134.64
01 10 591 204	Information Technology-WC	8,430.00	4,796.21
01 10 591 400	Information Technology - Capital	43,170.00	-
01 10 592 300	Financial ERP Software-Operating	32,000.00	32,000.00
01 10 611 100	Legal Salary	65,170.00	57,215.00

**SOMERSET COUNTY COMMISSIONERS
FY 2022 BUDGET
EXPENDITURES BY LINE ITEM**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2021 - 2022</u>	<u>FY 2020 - 2021</u>
01 10 611 300	Legal Expenses	5,000.00	5,000.00
	Legal Benefits:		
01 10 611 201	Legal FICA	4,985.51	4,376.95
01 10 611 202	Legal Health	20,594.64	20,594.64
01 10 611 203	Legal Pension	6,047.63	8,737.69
01 10 611 204	Legal WC	2,958.72	1,602.02
01 10 711 100	Human Resources Salaries	176,224.00	162,276.50
01 10 711 300	Human Resources Expenses	18,574.00	18,574.92
	Human Resources Benefits:		
01 10 711 201	Human Resources FICA	13,481.14	12,414.15
01 10 711 202	Human Resources Health	24,550.56	24,550.56
01 10 711 203	Human Resources Pension	17,264.40	16,216.28
01 10 711 204	Human Resources WC	264.33	146.05
01 10 811 100	Planning and Zoning Salaries	593,190.00	611,160.00
01 10 811 300	Planning and Zoning Expenses	220,304.00	220,304.00
	Planning and Zoning Benefits:		
01 10 811 201	Planning and Zoning FICA	45,379.04	46,753.74
01 10 811 202	Planning and Zoning Health	123,842.04	116,204.40
01 10 811 203	Planning and Zoning Pension	59,828.08	60,839.67
01 10 811 204	Planning and Zoning WC	8,587.02	4,876.61
01 10 811 400	Planning and Zoning Capital	23,500.00	-
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	184.98	215.04
01 10 812 204	Planning Commission WC	12.11	7.28
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	135.30	131.07
01 10 821 204	Board of Zoning Appeals WC	12.24	7.33
01 10 921 100	County Buildings Salaries	490,681.00	453,322.50
01 10 921 110	County Buildings Salaries-OT	2,500.00	2,500.00
01 10 921 300	County Buildings Expenses	509,880.00	531,339.34
	County Buildings Benefits:		
01 10 921 201	County Buildings FICA	37,728.35	34,870.42

**SOMERSET COUNTY COMMISSIONERS
FY 2022 BUDGET
EXPENDITURES BY LINE ITEM**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2021 - 2022</u>	<u>FY 2020 - 2021</u>
01 10 921 202	County Buildings Health	62,058.12	70,241.64
01 10 921 203	County Buildings Pension	42,147.77	34,464.27
01 10 921 204	County Buildings WC	22,390.40	12,763.03
01 10 922 400	County Buildings Capital	133,400.00	-
01 10 991 100	Tourism Salaries	111,300.00	164,852.50
01 10 991 300	Tourism Expenses	97,690.00	85,845.00
	Tourism Benefits:		
01 10 991 201	Tourism FICA	8,514.45	12,611.22
01 10 991 202	Tourism Health	21,140.52	29,324.04
01 10 991 203	Tourism Pension	11,159.60	14,859.37
01 10 991 204	Tourism WC	166.95	148.37
01 10 991 400	Tourism Capital		15,000.00
01 10 995 300	Burgess Museum Operating	20,500.00	15,680.00
01 10 995 400	Burgess Museum Capital		15,000.00
	(10) Total General Government	8,041,126.96	7,419,488.36
01 11 111 100	Sheriff Salaries	1,782,593.00	1,559,664.50
01 11 111 110	Sheriff Salaries-OT	70,000.00	65,000.00
01 11 111 120	Sheriff Salaries-Shift Differential	5,000.00	5,000.00
01 11 111 300	Sheriff Expenses	411,477.28	445,108.72
01 11 111 304	Sheriff-Operating Expense-Boat	5,000.00	5,000.00
	Sheriff Benefits:		
01 11 111 201	Sheriff FICA	142,105.86	124,669.33
01 11 111 202	Sheriff Health	153,711.96	161,895.48
01 11 111 203	Sheriff Pension	263,616.90	102,743.96
01 11 111 204	Sheriff WC	103,191.45	55,519.12
01 11 111 500	Sheriff Lease - Vehicles - Purchase Payments	84,748.91	84,705.65
01 11 111 500	Sheriff Lease - 1 Vehicle (New)	56,457.81	-
01 11 111 101	Sheriff-School Resource Officers-Salary	49,343.00	136,423.00
01 11 111 205	Sheriff-School Resource Officers-FICA	3,774.74	10,436.36
01 11 111 206	Sheriff-School Resource Officers-W/C	3,000.05	5,115.86
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

**SOMERSET COUNTY COMMISSIONERS
FY 2022 BUDGET
EXPENDITURES BY LINE ITEM**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2021 - 2022</u>	<u>FY 2020 - 2021</u>
01 11 112 204	Sheriff WC - Board of Education	547.20	337.50
01 11 113 100	Sheriff Salaries-DOT Highway Safety	2,000.00	1,342.00
01 11 113 201	Sheriff FICA-DOT Highway Safety	153.00	102.66
01 11 113 204	Sheriff WC-DOT Highway Safety	121.60	50.33
01 11 114 100	Sheriff Salaries-Sex Offenders Grant	8,500.00	8,841.00
01 11 114 201	Sheriff FICA-Sex Offenders Grant	650.25	676.34
01 11 114 204	Sheriff WC-Sex Offenders Grant	516.80	331.54
01 11 115 100	Sheriff Salaries - Housing Authority	10,000.00	
01 11 115 201	Sheriff FICA - Housing Authority	765.00	
01 11 115 204	Sheriff WC - Housing Authority	608.00	
01 11 120 100	Sheriff Salaries - SABG-Alcohol Compliance	-	2,000.00
01 11 120 201	Sheriff FICA - SABG - Alcohol Compliance	-	153.00
01 11 120 204	Sheriff WC - SABG-Alcohol Compliance	-	75.00
01 11 121 100	Sheriff Salaries - SYNAR Tobacco Compliance	-	1,000.00
01 11 121 201	Sheriff FICA - SYNAR Tobacco Compliance	-	76.50
01 11 121 204	Sheriff WC - SYNAR Tobacco Compliance	-	37.50
01 11 122 100	Sheriff Salaries - Som Circuit Rec Ct Program	12,000.00	6,480.00
01 11 122 201	Sheriff FICA - Som Circuit Rec Ct Program	918.00	495.72
01 11 122 204	Sheriff WC - Som Circuit Rec Ct Program	729.60	243.00
01 11 252 300	Ambulance Services	93,500.00	93,500.00
01 11 261 300	Volunteer Fire Companies	673,925.80	665,823.43
01 11 281 300	VSAP Plan	45,000.00	48,900.00
01 11 311 100	Correctional Salaries	1,678,250.00	1,577,988.00
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	825,412.00	772,718.50
	Correctional Benefits:		
01 11 311 201	Correctional FICA	130,910.63	123,240.58
01 11 311 202	Correctional Health	205,677.24	198,039.60
01 11 311 203	Correctional Pension	125,878.43	113,602.91
01 11 311 204	Correctional WC	100,103.96	58,130.84

**SOMERSET COUNTY COMMISSIONERS
FY 2022 BUDGET
EXPENDITURES BY LINE ITEM**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2021 - 2022</u>	<u>FY 2020 - 2021</u>
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	774,792.00	729,828.50
01 11 511 110	Emergency Services Salaries-OT	30,000.00	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	462,311.92	347,049.36
01 11 511 400	Emergency Services Capital	-	35,000.00
	Emergency Services Benefits:		
01 11 511 201	Emergency Services FICA	62,331.59	58,126.88
01 11 511 202	Emergency Services Health	107,203.32	127,934.64
01 11 511 203	Emergency Services Pension	77,574.37	67,195.19
01 11 511 204	Emergency Services WC	1,222.21	683.82
01 11 551 100	Dog Control Salaries	129,546.00	110,568.50
01 11 551 110	Dog Control Salaries-OT	5,000.00	5,000.00
01 11 551 300	Dog Control Expenses	40,101.00	39,151.00
	Dog Control Benefits:		
01 11 551 201	Dog Control FICA	10,292.77	8,840.99
01 11 551 202	Dog Control Health	21,140.52	21,140.52
01 11 551 203	Dog Control Pension	7,205.99	6,868.38
01 11 551 204	Dog Control WC	6,108.39	3,235.93
	(11) Total Public Safety	8,838,174.93	8,121,222.02
01 12 331 400	Airport - Capital		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	310,000.00	250,000.00
01 12 342 400	Transportation (Tri-County Council) - Capital	125,697.42	302,064.84
01 12 431 100	Waste Collections Salaries	732,485.00	689,982.00
01 12 431 110	Waste Collections Salaries-OT	4,000.00	4,000.00
01 12 431 300	Waste Collections Expenses	691,850.00	737,222.64
	Waste Collections Benefits:		
01 12 431 201	Waste Collections FICA	56,341.10	53,089.62

**SOMERSET COUNTY COMMISSIONERS
FY 2022 BUDGET
EXPENDITURES BY LINE ITEM**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2021 - 2022</u>	<u>FY 2020 - 2021</u>
01 12 431 202	Waste Collections Health	137,073.24	154,803.72
01 12 431 203	Waste Collections Pension	76,141.85	69,761.76
01 12 431 204	Waste Collections WC	33,436.39	19,431.52
01 12 431 400	Waste Collections Capital	535,000.00	227,000.00
01 12 433 400	Waste Containers Capital	16,000.00	
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	17.18	10.31
01 12 510 100	County Engineer Salaries	135,818.00	127,823.50
	County Engineer Benefits:		
01 12 510 201	County Engineer FICA	10,390.08	9,778.50
01 12 510 202	County Engineer Health	8,183.52	20,594.64
01 12 510 203	County Engineer Pension	13,574.52	12,937.43
01 12 510 204	County Engineer WC	4,566.11	2,641.27
01 12 510 300	County Engineer - Operating	15,000.00	14,700.00
01 12 581 300	Street Lighting Expenses	9,000.00	9,000.00
01 12 591 400	Waterways-Capital	698,000.00	622,000.00
01 12 591 300	Waterways-Operating	46,000.00	50,500.00
01 12 601 400	Off Road Drainage-Capital	100,000.00	50,000.00
01 12 601 300	Off Road Drainage-Operating	50,399.34	50,400.02
	(12)Total Public Works	3,853,299.68	4,298,110.70
01 13 111 300	Public Health	665,854.00	665,854.00
01 13 201 100	Mosquito Control-Salaries	19,400.00	16,830.00
01 13 201 300	Mosquito Control-Operating	255,358.27	258,791.83
	Mosquito Control-Benefits:		
01 13 201 201	Mosquito Control-FICA	1,484.10	1,287.50
01 13 201 203	Mosquito Control-Pension	451.87	423.94
01 13 201 204	Mosquito Control-WC	880.76	471.24
01 13 901 301	Other Health/SC Developmental Center	23,406.00	23,406.00
	(13) Conservation of Health	966,835.00	967,064.51
01 14 901 300	McCready Hospital/Tawes Nursing Homes	35,000.00	44,100.00

**SOMERSET COUNTY COMMISSIONERS
FY 2022 BUDGET
EXPENDITURES BY LINE ITEM**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2021 - 2022</u>	<u>FY 2020 - 2021</u>
	(14) Hospitals	35,000.00	44,100.00
01 15 311 300	Pauper Burials	2,000.00	2,000.00
01 15 391 300	Other Social Services/LSSW Expenses	16,800.00	16,464.00
01 15 391 500	Other Social Services/Life Crisis Center	3,000.00	3,000.00
01 15 391 501	Other Soc Serv/Dept of Social Services	10,000.00	55,000.00
	(15) Social Services	31,800.00	76,464.00
01 17 101 300	Board of Education Expenses	10,443,965.00	10,189,253.00
01 17 102 400	Board of Education Capital	-	500,000.00
01 17 201 300	MD School for the Blind	1,000.00	1,000.00
01 17 902 300	Community Colleges	353,300.00	349,100.00
	(17) Education	10,798,265.00	11,039,353.00
01 25 901 702	Golf Course Transfers	548,728.80	514,267.80
01 18 191 100	Recreation Salaries	307,979.00	265,063.50
01 18 191 400	Recreation Capital	217,418.05	766,852.60
01 18 191 300	Recreation Expenses	114,801.02	112,301.02
01 18 191 303	MD Bike Trail Capital Grant	553,514.00	-
	Recreation Benefits:		
01 18 191 201	Recreation FICA	23,560.39	20,277.36
01 18 191 202	Recreation Health	29,324.04	29,324.04
01 18 191 203	Recreation Pension	29,945.12	26,298.78
01 18 191 204	Recreation WC	12,235.86	6,423.18
	(18) Recreation	1,837,506.28	1,740,808.28
01 19 901 300	Library Expenses	553,720.00	542,083.93
	(19) Library	553,720.00	542,083.93
01 20 101 300	Agriculture Extension Service	67,544.00	67,544.00
01 20 903 300	Gypsy Moth Program	720.00	720.00
	(20) Conservation of Nat'l Resources	68,264.00	68,264.00
01 22 201 300	Economic Development Expenses	202,250.00	180,500.00
	(22) Economic Development	202,250.00	180,500.00

**SOMERSET COUNTY COMMISSIONERS
FY 2022 BUDGET
EXPENDITURES BY LINE ITEM**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2021 - 2022</u>	<u>FY 2020 - 2021</u>
01 24 501 800	Principal Payment-Landfill Loan 02-92	130,000.00	117,180.00
01 24 501 801	Interest Payment-Landfill Loan 02-92	48,332.00	61,152.00
01 24 501 802	Principal Payment-Landfill Closure	137,040.00	137,040.00
01 24 501 803	Interest Payment-Landfill Closure	5,650.00	5,650.00
01 24 501 804	Principal Payment-Landfill Cell 2	33,000.00	33,000.00
01 24 501 805	Interest Payment-Landfill Cell 2	61,688.00	61,688.00
01 24 501 806	Principal Pmt-Smith Island Incinerator	-	4,408.00
01 24 501 807	Interest-Smith Island Incinerator	-	12.00
01 24 501 808	Principal-Landfill Cell 3	37,664.00	37,664.00
01 24 501 809	Interest-Landfill Cell 3 Permanent Loan	77,000.00	77,000.00
01 24 904 810	Principal - Bd of Ed Capital FY 2005 M&T	-	173,000.00
01 24 904 811	Interest - Bd of Ed Capital FY 2005 M&T	-	7,280.00
01 24 904 818	Principal - Bd of Ed Capital FY 2009	164,000.00	164,000.00
01 24 904 819	Interest - Bd of Ed Capital FY 2009	39,381.40	39,381.40
01 24 904 824	Principal - Bd of Ed Capital FY 2010	450,000.00	450,000.00
01 24 904 822	Interest - Bd of Ed Capital FY 2010	3,571.56	3,571.56
01 24 904 823	Interest - Cell 4	50,852.00	50,852.00
01 24 904 825	Principal - Cell 4	120,864.00	120,864.00
01 24 904 826	Principal - Library Loan/Tax Collection Office/BOE	293,150.65	293,150.65
01 24 904 827	Interest - Library Loan/Tax Collection Office/BOE	34,520.03	34,520.03
01 24 904 821	Interest - BOE - JM Tawes Ph 1	106,342.15	106,342.15
01 24 904 828	Principal - BOE JM Tawes Ph 1	154,457.85	154,457.85
01 24 904 837	Interest - BOE - JM Tawes Ph 2	69,684.00	60,086.76
01 24 904 838	Principal - BOE JM Tawes Ph 2	139,484.00	100,524.03
01 24 904 831	Interest - HSB Vehicle Loans	2,102.42	2,102.42

**SOMERSET COUNTY COMMISSIONERS
FY 2022 BUDGET
EXPENDITURES BY LINE ITEM**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2021 - 2022</u>	<u>FY 2020 - 2021</u>
01 24 904 832	Principal - HSB Vehicle Loans	10,332.22	10,332.22
01 24 904 833	Interest - EMS Radio Loan	94,662.94	94,662.94
01 24 904 834	Principal - EMS Radio Loan	364,578.98	364,578.98
01 24 904 835	Interest - Bulldozer Loan	8,890.37	8,890.37
01 24 904 836	Principal - Bulldozer Loan	63,831.39	63,831.39
	(24) Debt Service	2,701,079.96	2,837,222.75
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	70,490.49	31,807.00
01 25 901 701	County Roads Department	3,308,226.44	1,683,181.19
	(25) Intergovernment	3,945,504.19	2,281,775.45
	TOTAL APPROPRIATIONS	41,872,826.00	39,616,457.00

**Somerset County Commissioners
Budget**

**Summary by Category
Fiscal Year 2021 - 2022**

<u>Categories of Accts</u>	<u>FY 2022</u>	<u>% of Budget</u>	<u>FY 2021</u>	<u>% of Budget</u>
10 General Government	\$ 8,041,127	19.2%	\$ 7,419,488	18.7%
11 Public Safety	8,838,175	21.1%	8,121,222	20.4%
12 Public Works	3,853,300	9.2%	4,298,111	10.8%
13 Conservation of Health	966,835	2.3%	967,065	2.4%
14 Hospitals	35,000	0.1%	44,100	0.1%
15 Social Services	31,800	0.1%	76,464	0.2%
17 Education	10,798,265	25.8%	11,039,353	27.9%
18 Recreation	1,837,506	4.4%	1,740,808	4.4%
19 Library	553,720	1.3%	542,084	1.4%
20 Conservation of Natural Resources	68,264	0.2%	68,264	0.2%
22 Economic Development	202,250	0.5%	180,500	0.5%
24 Debt Service	2,701,080	6.5%	2,837,223	7.2%
25 Intergovernment	3,945,504	9.4%	2,281,775	5.8%
Total Budget	\$ 41,872,826	100.0%	\$ 39,616,457	100.0%