

Somerset County Commissioners
Budget
Real Estate and Income Tax Revenues
Fiscal Year 2015 - 2016

| <u>DISTRICT NO.</u> | <u>NAME</u> | <u>Full Value</u> <u>REAL ASSESSMENT</u> | |
|--|--------------------|---|------------------------------|
| 1 | West Princess Anne | 253,465,414.00 | |
| 2 | St. Peters | 30,593,188.00 | |
| 3 | Brinkleys | 129,299,580.00 | |
| 4 | Dublin | 108,578,200.00 | |
| 5 | Mt. Vernon | 76,001,633.00 | |
| 6 | Fairmount | 49,799,990.00 | |
| 7 | Crisfield | 159,392,839.00 | |
| 8 | Lawson | 159,476,733.00 | |
| 9 | Tangier | 46,332,634.00 | |
| 10 | Smith Island | 19,520,467.00 | |
| 11 | Dames Quarter | 19,588,661.00 | |
| 12 | Asbury | 39,658,101.00 | |
| 13 | Westover | 76,368,471.00 | |
| 14 | Deal Island | 44,979,498.00 | |
| 15 | East Princess Anne | <u>148,130,211.00</u> | |
| Assessable Base - Real | | 1,361,185,620.00 | |
| Railroad Operating Real Property | | 6,309,880.00 | |
| TOTAL ASSESSABLE BASE - REAL | | <u>1,367,495,500.00</u> | |
| Taxes at Rate of \$1.00 per \$100 Assessable Base | | | 13,674,955 |
| Personal Property | | 5,095,000.00 | |
| Railroad & Public Utilities Corporation | | 35,577,000.00 | |
| TOTAL ASSESSABLE BASE - PROPERTY | | <u>31,260,000.00</u> | |
| Taxes at Rate of \$2.50 per \$100 Assessable Base | | | <u>1,798,300</u> |
| TOTAL TAXES - REAL & PROPERTY | | | 15,473,255 |
| Less: Additions and Abatements | | 120,000.00 | |
| Homestead Tax Credit | | <u>10,000.00</u> | |
| TOTAL TAXES - LESS ADDITIONS, ABATEMENTS AND CREDITS | | | <u>130,000</u> 15,343,255 |
| Interest on Delinquent Taxes | | | 300,000 |
| Local Income Taxes | | | <u>6,150,000</u> |
| Subtotal | | \$ | <u><u>21,793,255</u></u> |

**SOMERSET COUNTY COMMISSIONERS
FY 2016 BUDGET
REVENUES**

| <u>ACCOUNT NO.</u> | <u>ACCOUNT NAME</u> | <u>FY 2015-2016</u> | <u>FY 2014-2015</u> |
|--------------------|---------------------------------------|---------------------|---------------------|
| 01 05 152 000 | Admission and Amusement Taxes | \$ 22,000.00 | \$ 24,000.00 |
| 01 05 153 000 | Recordation Taxes | 460,000.00 | 450,000.00 |
| 01 05 162 000 | Cable Co. Franchise Fees | 95,000.00 | 95,000.00 |
| 01 05 165 000 | Flush Tax Administrative Fee - BRF | 17,000.00 | 15,000.00 |
| 01 05 221 000 | Beer, Wine and Liquor License | 30,000.00 | 30,000.00 |
| 01 05 223 000 | Traders License | 16,000.00 | 16,000.00 |
| 01 05 233 000 | Marriage License | 4,200.00 | 3,600.00 |
| 01 05 310 700 | Soil Conservation Planning Grant | 49,150.00 | 42,755.00 |
| 01 05 311 900 | Federal Funding - FAA | 585,000.00 | 58,187.00 |
| 01 05 311 901 | Federal Transportation Grant | 200,000.00 | 200,000.00 |
| 01 05 310 100 | Federal Homeland Security | 128,000.00 | 120,000.00 |
| 01 05 310 120 | Federal - EMPG Grant 911 | 70,400.00 | 67,000.00 |
| 01 05 320 000 | Federal Payments in Lieu of Taxes | 12,000.00 | 12,000.00 |
| 01 05 330 300 | Police Protection-State Grant | 96,803.00 | 106,043.00 |
| 01 05 330 301 | Non-Support Grant - Sheriff | 9,582.00 | 21,600.00 |
| 01 05 330 302 | Sheriff's School Bus OT Grant | 12,000.00 | 12,000.00 |
| 01 05 330 304 | Sex Offenders Grant | 6,000.00 | 6,000.00 |
| 01 05 330 305 | Sex Offenders Registration | 8,400.00 | 12,200.00 |
| 01 05 330 306 | Crisfield Housing Authority Grant | 10,000.00 | 10,000.00 |
| 01 05 331 300 | Emergency Services- Grants | 122,241.00 | 118,737.00 |
| 01 05 331 900 | MD State-MAA (Airport) | 32,500.00 | 1,300.00 |
| 01 05 331 903 | MD State-Family Support Services | 350,092.00 | 338,720.00 |
| 01 05 331 904 | State's Attorney-State of MD | 132,819.00 | 106,000.00 |
| 01 05 331 907 | US Fish and Wildlife Grant | 187,500.00 | - |
| 01 05 331 910 | Waterways-State Aid | 209,011.00 | 516,644.00 |
| 01 05 331 911 | Highway Safety DOT - State of MD | 7,800.00 | 7,800.00 |
| 01 05 331 912 | MD State-Circuit Ct Juror Costs | 15,000.00 | 15,000.00 |
| 01 05 331 914 | MD State-Tourism Development Grant | 16,558.00 | 26,241.00 |
| 01 05 331 915 | MD State Health Dept Capital Grant | - | 85,000.00 |
| 01 05 331 916 | MD State Health Dept Cleaning Grant | 60,000.00 | 60,000.00 |
| 01 05 340 000 | MD Payments in Lieu of Taxes | 500.00 | 2,000.00 |
| 01 05 350 900 | Crisfield Airport Grant | 16,250.00 | 600.00 |
| 01 05 411 200 | Tag Fees | 750.00 | 750.00 |
| 01 05 411 300 | Marion Lighting Fees | 9,000.00 | 9,000.00 |
| 01 05 411 400 | Somerset County Dispensary | 100,000.00 | 90,000.00 |
| 01 05 411 901 | Mosquito Fees | 45,000.00 | 45,000.00 |
| 01 05 412 000 | Zoning Fees | 75,000.00 | 70,000.00 |
| 01 05 413 000 | Sheriff Fees | 25,000.00 | 30,000.00 |
| 01 05 413 100 | Work Release | 10,000.00 | 20,000.00 |
| 01 05 413 200 | MD Div of Corr - House Bill 474 Grant | 15,000.00 | 15,000.00 |
| 01 05 414 000 | Landfill Tipping Fees | 970,200.00 | 1,060,200.00 |
| 01 05 415 000 | Transfer Station Permit Fees | 182,400.00 | 182,000.00 |

**SOMERSET COUNTY COMMISSIONERS
FY 2016 BUDGET
REVENUES**

| <u>ACCOUNT NO.</u> | <u>ACCOUNT NAME</u> | <u>FY 2015-2016</u> | <u>FY 2014-2015</u> |
|--------------------|---|-------------------------|-------------------------|
| 01 05 416 000 | Smith Island Solid Waste Fees | 16,700.00 | 16,700.00 |
| 01 05 419 000 | Boat Slip Fees | 70,000.00 | 45,000.00 |
| 01 05 419 100 | Other Fees | 2,000.00 | 2,000.00 |
| 01 05 419 140 | Dog Control Fees | 4,500.00 | 5,000.00 |
| 01 05 421 000 | Special Sheriff's Services | 7,000.00 | 5,000.00 |
| 01 05 422 000 | CDBG Dis Rec Gr-County Admin Fee | 70,000.00 | 125,000.00 |
| 01 05 489 000 | Recreation Fees | 50,000.00 | 50,000.00 |
| 01 05 490 000 | Recreation - Donnie Price Tournament | 9,000.00 | - |
| 01 05 491 000 | IT Fees from Sanitary Dist/Other Entities | 8,400.00 | - |
| 01 05 510 000 | Court Fines | 10,000.00 | 10,000.00 |
| 01 05 610 000 | Interest on Investments | 25,000.00 | 28,000.00 |
| 01 05 610 200 | Fire Companies-State of MD | 242,000.00 | 208,000.00 |
| 01 05 620 000 | Rents and Concessions | 56,000.00 | 51,000.00 |
| 01 05 620 100 | Telephone Concessions | 24,000.00 | 24,000.00 |
| 01 05 620 200 | SSA/Inmate Reporting Payments | 6,000.00 | 6,000.00 |
| 01 05 620 300 | Detention Center Vending Concessions | 800.00 | 800.00 |
| 01 05 640 000 | Proceeds on Sale of Assets | 3,000.00 | 3,000.00 |
| 01 05 690 000 | Other Miscellaneous Revenue | 10,000.00 | 10,000.00 |
| 01 05 690 001 | Bad Check Fee - Real Estate | 200.00 | - |
| 01 05 690 100 | Room Tax | 55,000.00 | 55,000.00 |
| 01 05 690 200 | Technical & Community Serv- Grants | 25,000.00 | 30,000.00 |
| 01 05 690 201 | P&Z Special Housing Grant Program | 15,000.00 | 15,000.00 |
| 01 05 690 300 | State Disparity Grant | 5,290,166.00 | 5,290,166.00 |
| 01 05 697 100 | Proceeds from Long Term Debt | 175,000.00 | 876,982.00 |
| 01 05 698 000 | Program Open Space Grant | 46,000.00 | 66,618.00 |
| 01 05 710 000 | Proceeds from Bd of Ed Const Loans | 1,417,900.00 | 1,305,900.00 |
| 01 05 141 500 | Board of Ed Capital Reserves | - | 365,500.00 |
| 01 05 141 300 | Transfer from Undesignated Reserve | 1,418,921.00 | 3,244,663.00 |
| 01 05 141 700 | Capital Equipment Reserves | - | 112,847.00 |
| | Subtotal before Real and Income Taxes | 13,471,743.00 | 16,053,553.00 |
| | Real Estate and Income taxes | 21,793,255.00 | 20,212,549.00 |
| | Total Revenues | \$ 35,264,998.00 | \$ 36,266,102.00 |

**SOMERSET COUNTY COMMISSIONERS
FY 2016 BUDGET
EXPENDITURES BY LINE ITEM**

| <u>ACCOUNT NO.</u> | <u>ACCOUNT NAME</u> | <u>FY 2015 - 2016</u> | <u>FY 2014 - 2015</u> |
|--------------------|---|-----------------------|-----------------------|
| 01 10 101 300 | Community Promotions | \$ 98,200.00 | \$ 100,250.00 |
| 01 10 103 300 | Public Officers Association Expenses | 23,500.00 | 19,250.00 |
| 01 10 109 201 | Health Benefits - Retirees | 167,255.64 | 160,212.06 |
| 01 10 109 300 | Other General Government - Expenses | 135,000.00 | 97,000.00 |
| 01 10 111 100 | County Commissioners Salaries | 38,500.00 | 38,500.00 |
| 01 10 111 300 | County Commissioners Expenses | 12,500.00 | 12,500.00 |
| | County Commissioners Benefits: | | |
| 01 10 111 201 | County Commissioners FICA | 2,945.25 | 2,945.25 |
| 01 10 111 202 | County Commissioners Health | 3,659.76 | 3,387.66 |
| 01 10 111 203 | County Commissioners Pension | 2,644.30 | 2,919.00 |
| 01 10 111 204 | County Commissioners WC | 916.30 | 1,193.50 |
| 01 10 121 100 | Clerk, County Commissioners/Salaries | 173,843.36 | 175,939.01 |
| 01 10 121 110 | Clerk, County Commissioners/Salaries-OT | 10,000.00 | 10,000.00 |
| 01 10 121 300 | Clerk, County Commissioners/Expenses | 3,000.00 | 3,000.00 |
| | Clerk, County Commissioners Benefits: | | |
| 01 10 121 201 | Clerk, County Commissioners FICA | 14,064.02 | 14,224.33 |
| 01 10 121 202 | Clerk, County Commissioners Health | 18,908.52 | 23,487.12 |
| 01 10 121 203 | Clerk, County Commissioners Pension | 10,405.26 | 8,464.21 |
| 01 10 121 204 | Clerk, County Commissioners WC | 275.77 | 446.25 |
| 01 10 201 100 | Truancy Court Salaries | 126,298.79 | 123,218.33 |
| 01 10 201 300 | Truancy Court Operating | 70,881.77 | 64,584.85 |
| | Truancy Court Benefits: | | |
| 01 10 201 201 | Truancy Court FICA | 9,661.86 | 9,426.20 |
| 01 10 201 202 | Truancy Court Health | 11,589.00 | 10,727.40 |
| 01 10 201 203 | Truancy Court Pension | 10,510.53 | 11,989.15 |
| 01 10 201 204 | Truancy Court WC | 2,298.05 | 2,934.07 |
| 01 10 211 100 | Circuit Court Salaries | 120,232.63 | 117,739.15 |
| 01 10 211 300 | Circuit Court Expenses | 38,350.00 | 38,350.00 |
| | Circuit Court Benefits: | | |
| 01 10 211 201 | Circuit Court FICA | 9,197.80 | 9,007.04 |
| 01 10 211 202 | Circuit Court Health | 18,908.50 | 6,775.32 |

**SOMERSET COUNTY COMMISSIONERS
FY 2016 BUDGET
EXPENDITURES BY LINE ITEM**

| <u>ACCOUNT NO.</u> | <u>ACCOUNT NAME</u> | <u>FY 2015 - 2016</u> | <u>FY 2014 - 2015</u> |
|--------------------|---|-----------------------|-----------------------|
| 01 10 211 203 | Circuit Court Pension | 5,544.26 | 9,704.62 |
| 01 10 211 204 | Circuit Court WC | 581.75 | 797.37 |
| 01 10 221 100 | Family Support Services Salary | 53,927.80 | 52,612.49 |
| 01 10 221 300 | Family Support Services Expenses | 44,640.98 | 43,229.78 |
| | Family Support Services Benefits: | | |
| 01 10 221 201 | Family Support Services FICA | 4,125.48 | 4,024.86 |
| 01 10 221 202 | Family Support Services Health | 11,589.00 | 10,727.40 |
| 01 10 221 203 | Family Support Services Pension | 4,487.85 | 5,119.20 |
| 01 10 221 204 | Family Support Services WC | 80.89 | 126.27 |
| 01 10 231 100 | Orphans Court Salaries | 15,982.00 | 10,600.00 |
| 01 10 231 300 | Orphans Court Expenses | 1,010.00 | 6,392.00 |
| | Orphans Court Benefits: | | |
| 01 10 231 201 | Orphans Court FICA | 1,222.62 | 810.90 |
| 01 10 231 204 | Orphans Court WC | 23.97 | 25.44 |
| 01 10 241 100 | State's Attorney Salaries | 667,438.73 | 664,681.93 |
| 01 10 241 110 | State's Attorney Salaries-OT | 5,000.00 | 5,000.00 |
| 01 10 241 300 | State's Attorney Expenses | 61,620.00 | 61,620.00 |
| | State's Attorney Benefits: | | |
| 01 10 241 201 | State's Attorney FICA | 51,441.56 | 51,230.67 |
| 01 10 241 202 | State's Attorney Health | 103,569.60 | 112,919.88 |
| 01 10 241 203 | State's Attorney Pension | 55,554.13 | 62,263.39 |
| 01 10 241 204 | State's Attorney WC | 10,176.16 | 13,445.17 |
| 01 10 241 400 | State's Attorney Capital | - | 13,500.00 |
| 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 | 9,600.00 |
| 01 10 411 300 | Board of Elections Supervisor Expenses | - | 4,250.00 |
| | Board of Elections Supervisor Benefits: | | |
| 01 10 411 201 | Board of Elections Supervisor FICA | 1,059.53 | 734.40 |
| 01 10 411 204 | Board of Elections Supervisor WC | 56.48 | 68.80 |
| 01 10 421 400 | Registration and Elections Capital | 87,785.71 | 125,528.38 |

**SOMERSET COUNTY COMMISSIONERS
FY 2016 BUDGET
EXPENDITURES BY LINE ITEM**

| <u>ACCOUNT NO.</u> | <u>ACCOUNT NAME</u> | <u>FY 2015 - 2016</u> | <u>FY 2014 - 2015</u> |
|--------------------|-------------------------------------|-----------------------|-----------------------|
| 01 10 421 100 | Registration and Elections Salaries | 36,775.00 | 25,525.00 |
| 01 10 421 300 | Registration and Elections Expenses | 420,832.84 | 415,694.33 |
| 01 10 511 100 | Finance and Accounting-Salaries | 202,330.94 | 197,396.04 |
| | Finance and Accounting - Benefits: | | - |
| 01 10 511 201 | Finance and Accounting FICA | 15,478.32 | 15,100.80 |
| 01 10 511 202 | Finance and Accounting - Health | 23,178.00 | 21,454.80 |
| 01 10 511 203 | Finance and Accounting Pension | 16,837.88 | 19,206.64 |
| 01 10 511 204 | Finance and Accounting WC | 303.50 | 473.75 |
| 01 10 511 300 | Finance and Accounting Operating | 14,800.00 | 15,600.00 |
| 01 10 521 100 | Tax Collection Salaries | 179,895.53 | 218,444.01 |
| 01 10 521 300 | Tax Collection Expenses | 48,396.00 | 53,250.00 |
| | Tax Collection Benefits: | | |
| 01 10 521 201 | Tax Collection FICA | 13,762.01 | 16,710.97 |
| 01 10 521 202 | Tax Collection Health | 26,228.04 | 31,053.36 |
| 01 10 521 203 | Tax Collection Pension | 14,970.81 | 22,665.47 |
| 01 10 521 204 | Tax Collection WC | 269.84 | 524.27 |
| 01 10 531 100 | Internal Auditing/Salary | 87,371.21 | 85,240.20 |
| 01 10 531 110 | Internal Auditing/Salary-OT | 5,000.00 | 5,000.00 |
| | Internal Auditing Benefits: | | |
| 01 10 531 201 | Internal Auditing FICA | 7,066.40 | 6,903.38 |
| 01 10 531 202 | Internal Auditing Health | 7,319.52 | 6,775.32 |
| 01 10 531 203 | Internal Auditing Pension | 7,270.99 | 8,293.87 |
| 01 10 531 204 | Internal Auditing WC | 138.56 | 216.58 |
| 01 10 541 300 | Independent Auditing | 55,000.00 | 52,000.00 |
| 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 | 114.70 | 155.20 |
| 01 10 581 300 | Bank Service Charges | 200.00 | 1,000.00 |
| 01 10 591 100 | Information Technology-Salaries | 85,999.67 | 89,718.48 |

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FY 2016 BUDGET
EXPENDITURES BY LINE ITEM**

| <u>ACCOUNT NO.</u> | <u>ACCOUNT NAME</u> | <u>FY 2015 - 2016</u> | <u>FY 2014 - 2015</u> |
|--------------------|----------------------------------|-----------------------|-----------------------|
| 01 10 591 300 | Information Technology-Operating | 42,760.00 | 39,900.00 |
| | Information Technology-Benefits: | | |
| 01 10 591 201 | Information Technology-FICA | 6,578.97 | 6,863.46 |
| 01 10 591 202 | Information Technology-Health | 25,739.76 | 6,775.32 |
| 01 10 591 203 | Information Technology-Pension | 7,156.85 | 8,729.61 |
| 01 10 591 204 | Information Technology-WC | 2,046.79 | 2,781.27 |
| 01 10 591 400 | Information Technology - Capital | 49,075.00 | 27,000.00 |
| 01 10 592 400 | Financial ERP Software-Capital | 5,000.00 | 15,000.00 |
| 01 10 592 300 | Financial ERP Software-Operating | 37,875.00 | 36,072.00 |
| 01 10 611 100 | Legal Salary | 55,243.00 | 78,802.50 |
| 01 10 611 300 | Legal Expenses | 5,000.00 | 4,000.00 |
| | Legal Benefits: | | |
| 01 10 611 201 | Legal FICA | 4,226.09 | 6,028.39 |
| 01 10 611 202 | Legal Health | 18,420.24 | 17,050.68 |
| 01 10 611 203 | Legal Pension | 6,721.85 | 7,924.11 |
| 01 10 611 204 | Legal WC | 1,314.78 | 2,442.88 |
| 01 10 711 100 | Personnel Salaries | 131,008.58 | 127,813.25 |
| 01 10 711 110 | Personnel Salaries-OT | 4,000.00 | 4,000.00 |
| 01 10 711 300 | Personnel Expenses | 21,060.00 | 23,400.00 |
| | Personnel Benefits: | | |
| 01 10 711 201 | Personnel FICA | 10,328.16 | 10,083.71 |
| 01 10 711 202 | Personnel Health | 25,739.76 | 23,826.00 |
| 01 10 711 203 | Personnel Pension | 10,902.47 | 12,436.23 |
| 01 10 711 204 | Personnel WC | 202.51 | 316.35 |
| 01 10 811 100 | Planning and Zoning Salaries | 519,271.33 | 513,218.94 |
| 01 10 811 300 | Planning and Zoning Expenses | 86,900.00 | 97,425.00 |
| | Planning and Zoning Benefits: | | |
| 01 10 811 201 | Planning and Zoning FICA | 39,724.26 | 39,261.25 |
| 01 10 811 202 | Planning and Zoning Health | 86,003.64 | 63,235.56 |
| 01 10 811 203 | Planning and Zoning Pension | 40,297.67 | 47,995.10 |
| 01 10 811 204 | Planning and Zoning WC | 3,030.37 | 4,183.95 |

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FY 2016 BUDGET
EXPENDITURES BY LINE ITEM**

| <u>ACCOUNT NO.</u> | <u>ACCOUNT NAME</u> | <u>FY 2015 - 2016</u> | <u>FY 2014 - 2015</u> |
|--------------------|--------------------------------------|-----------------------|-----------------------|
| 01 10 812 100 | Planning Commission Salaries | 8,050.00 | - |
| | Planning Commission Benefits: | | |
| 01 10 812 201 | Planning Commission FICA | 615.83 | - |
| 01 10 821 100 | Board of Zoning Appeals Salaries | 8,160.00 | - |
| | Board of Zoning Appeals Benefits: | | |
| 01 10 821 203 | Board of Zoning Appeals FICA | 624.24 | - |
| 01 10 821 204 | Board of Zoning Appeals WC | 12.24 | - |
| 01 10 821 300 | Board of Zoning Appeals Expenses | - | 8,160.00 |
| 01 10 921 100 | County Buildings Salaries | 435,941.85 | 427,795.71 |
| 01 10 921 110 | County Buildings Salaries-OT | 2,500.00 | - |
| 01 10 921 300 | County Buildings Expenses | 402,095.00 | 429,042.00 |
| | County Buildings Benefits: | | |
| 01 10 921 201 | County Buildings FICA | 33,540.80 | 32,726.37 |
| 01 10 921 202 | County Buildings Health | 97,226.64 | 58,944.60 |
| 01 10 921 203 | County Buildings Pension | 36,490.97 | 38,501.11 |
| 01 10 921 204 | County Buildings WC | 10,434.91 | 13,261.67 |
| 01 10 922 400 | County Buildings Capital | 30,000.00 | 461,000.00 |
| 01 10 991 100 | Tourism Salaries | 179,950.19 | 176,005.68 |
| 01 10 991 300 | Tourism Expenses | 87,618.00 | 84,801.00 |
| | Tourism Benefits: | | |
| 01 10 991 201 | Tourism FICA | 13,766.19 | 13,464.43 |
| 01 10 991 202 | Tourism Health | 37,817.04 | 35,005.44 |
| 01 10 991 203 | Tourism Pension | 13,485.60 | 14,847.81 |
| 01 10 991 204 | Tourism WC | 269.92 | 422.41 |
| | (10) Total General Government | 6,278,182.37 | 6,696,529.61 |
| 01 11 111 100 | Sheriff Salaries | 1,412,172.18 | 1,387,840.53 |
| 01 11 111 110 | Sheriff Salaries-OT | 55,000.00 | 55,000.00 |
| 01 11 111 120 | Sheriff Salaries-Shift Differential | 5,000.00 | 4,000.00 |
| 01 11 111 300 | Sheriff Expenses | 201,140.57 | 307,718.61 |
| | Sheriff Benefits: | | |

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EXPENDITURES BY LINE ITEM**

| <u>ACCOUNT NO.</u> | <u>ACCOUNT NAME</u> | <u>FY 2015 - 2016</u> | <u>FY 2014 - 2015</u> |
|--------------------|--|-----------------------|-----------------------|
| 01 11 111 201 | Sheriff FICA | 112,621.17 | 110,683.30 |
| 01 11 111 202 | Sheriff Health | 178,349.40 | 174,235.49 |
| 01 11 111 203 | Sheriff Pension | 90,654.00 | 104,508.95 |
| 01 11 111 204 | Sheriff WC | 38,371.43 | 48,184.53 |
| 01 11 112 400 | Sheriff Capital | 16,277.05 | - |
| 01 11 111 500 | Sheriff Lease - Vehicles - Purchase Payments | 15,412.28 | 15,000.00 |
| 01 11 111 500 | Sheriff Capital - Lease 3 Vehicles (New) | 23,250.00 | - |
| 01 11 113 100 | Sheriff Salaries-DOT Highway Safety | 7,800.00 | 7,800.00 |
| 01 11 113 201 | Sheriff FICA-DOT Highway Safety | 596.70 | 596.70 |
| 01 11 113 204 | Sheriff WC-DOT Highway Safety | 222.30 | 280.80 |
| 01 11 114 100 | Sheriff Salaries-Sex Offenders Grant | 6,000.00 | 6,000.00 |
| 01 11 114 201 | Sheriff FICA-Sex Offenders Grant | 459.00 | 459.00 |
| 01 11 114 204 | Sheriff WC-Sex Offenders Grant | 171.00 | 216.00 |
| 01 11 115 100 | Sheriff Salaries-Housing Authority | 10,000.00 | 10,000.00 |
| 01 11 115 201 | Sheriff FICA-Crisfield Authority | 765.00 | 765.00 |
| 01 11 115 204 | Sheriff WC-Crisfield Housing Authority | 285.00 | 360.00 |
| 01 11 116 100 | Sheriff Salaries-School Bus Grant | 12,000.00 | 12,000.00 |
| 01 11 116 201 | Sheriff FICA-School Bus Grant | 918.00 | 918.00 |
| 01 11 116 204 | Sheriff WC-School Bus Grant | 342.00 | 432.00 |
| 01 11 252 300 | Ambulance Services | 93,500.00 | 91,500.00 |
| 01 11 261 300 | Volunteer Fire Companies | 540,350.00 | 540,350.00 |
| 01 11 281 300 | VSAP Plan | 50,400.00 | - |
| 01 11 311 100 | Correctional Salaries | 1,317,221.53 | 1,291,920.17 |
| 01 11 311 110 | Correctional Salaries-OT | 20,000.00 | 20,000.00 |
| 01 11 311 120 | Correctional Salaries-Shift Differential | 17,000.00 | 17,000.00 |
| 01 11 311 300 | Correctional Expenses | 709,725.72 | 715,431.08 |
| | Correctional Benefits: | | |

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|--------------------|---|-----------------------|-----------------------|
| 01 11 311 201 | Correctional FICA | 103,597.95 | 101,662.39 |
| 01 11 311 202 | Correctional Health | 237,759.84 | 237,133.32 |
| 01 11 311 203 | Correctional Pension | 97,382.55 | 110,289.45 |
| 01 11 311 204 | Correctional WC | 36,622.14 | 45,445.56 |
| 01 11 411 100 | Fire Police Association | 467.88 | 467.88 |
| 01 11 511 100 | Emergency Services Salaries | 659,861.47 | 649,188.07 |
| 01 11 511 110 | Emergency Services Salaries-OT | 30,000.00 | 30,000.00 |
| 01 11 511 120 | Emergency Serv Salaries-Shift Differential | 10,000.00 | 10,000.00 |
| 01 11 511 300 | Emergency Services Expenses | 388,896.00 | 412,546.12 |
| | Emergency Services Benefits: | | |
| 01 11 511 201 | Emergency Services FICA | 53,539.40 | 52,722.89 |
| 01 11 511 202 | Emergency Services Health | 107,230.20 | 96,773.28 |
| 01 11 511 203 | Emergency Services Pension | 50,221.22 | 58,582.53 |
| 01 11 511 204 | Emergency Services WC | 1,049.78 | 1,654.05 |
| 01 11 551 100 | Animal Protection Salaries | 95,604.08 | 93,272.27 |
| 01 11 551 110 | Animal Protection Salaries-OT | 5,000.00 | 5,000.00 |
| 01 11 551 300 | Animal Protection Expenses | 33,700.00 | 33,700.00 |
| | Animal Protection Benefits: | | |
| 01 11 551 201 | Animal Protection FICA | 7,517.83 | 7,517.83 |
| 01 11 551 202 | Animal Protection Health | 30,497.52 | 28,230.12 |
| 01 11 551 203 | Animal Protection Pension | 7,956.13 | 8,820.73 |
| 01 11 551 204 | Animal Protection WC | 2,394.38 | 3,046.44 |
| 01 11 551 400 | Animal Protection Capital | 24,000.00 | - |
| | (11) Total Public Safety | 6,919,302.70 | 6,909,253.09 |
| 01 12 331 400 | Airport - Capital | 650,000.00 | 60,700.00 |
| 01 12 331 300 | Airport Expenses | 32,000.00 | 32,000.00 |
| 01 12 341 300 | Transportation (Tri-County Council) - Operating | 215,760.75 | 199,936.00 |
| 01 12 342 400 | Transportation (Tri-County Council) - Capital | 135,195.12 | 112,618.11 |
| 01 12 431 100 | Waste Collections Salaries | 664,328.43 | 648,512.41 |

**SOMERSET COUNTY COMMISSIONERS
FY 2016 BUDGET
EXPENDITURES BY LINE ITEM**

| <u>ACCOUNT NO.</u> | <u>ACCOUNT NAME</u> | <u>FY 2015 - 2016</u> | <u>FY 2014 - 2015</u> |
|--------------------|--------------------------------------|-----------------------|-----------------------|
| 01 12 431 110 | Waste Collections Salaries-OT | 4,000.00 | 2,500.00 |
| 01 12 431 300 | Waste Collections Expenses | 726,692.00 | 757,982.00 |
| | Waste Collections Benefits: | | |
| 01 12 431 201 | Waste Collections FICA | 51,127.12 | 49,802.45 |
| 01 12 431 202 | Waste Collections Health | 155,537.64 | 146,006.16 |
| 01 12 431 203 | Waste Collections Pension | 53,363.21 | 58,427.35 |
| 01 12 431 204 | Waste Collections WC | 15,170.83 | 19,261.26 |
| 01 12 431 400 | Waste Collections Capital | 40,000.00 | 45,000.00 |
| 01 12 433 400 | Waste Containers Capital | - | 353,913.00 |
| 01 12 491 100 | Sanitation Commission Salary | 10,450.00 | 10,450.00 |
| | Sanitation Commission Benefits: | | |
| 01 12 491 201 | Sanitation Commission FICA | 799.43 | 799.43 |
| 01 12 491 204 | Sanitation Commission WC | 15.68 | 25.08 |
| 01 12 581 300 | Street Lighting Expenses | 9,000.00 | 9,000.00 |
| 01 12 591 400 | Waterways-Capital | 270,000.00 | 590,000.00 |
| 01 12 591 300 | Waterways-Operating | 166,011.00 | 102,709.02 |
| 01 12 601 400 | Off Road Drainage-Capital | 50,000.00 | 25,000.26 |
| 01 12 601 300 | Off Road Drainage-Operating | 25,001.10 | 25,000.00 |
| | (12)Total Public Works | 3,274,452.31 | 3,249,642.53 |
| 01 13 111 300 | Public Health | 618,000.00 | 618,000.00 |
| 01 13 201 100 | Mosquito Control-Salaries | 12,000.00 | 61,507.00 |
| 01 13 201 300 | Mosquito Control-Operating | 264,030.20 | 197,863.59 |
| | Mosquito Control-Benefits: | | |
| 01 13 201 201 | Mosquito Control-FICA | 918.00 | 4,705.29 |
| 01 13 201 202 | Mosquito Control-Health | - | 6,775.32 |
| 01 13 201 203 | Mosquito Control-Pension | 341.20 | 4,817.08 |
| 01 13 201 204 | Mosquito Control-WC | 285.60 | 1,906.72 |
| 01 13 901 301 | Other Health/SC Developmental Center | 23,406.00 | 23,406.00 |

**SOMERSET COUNTY COMMISSIONERS
FY 2016 BUDGET
EXPENDITURES BY LINE ITEM**

| <u>ACCOUNT NO.</u> | <u>ACCOUNT NAME</u> | <u>FY 2015 - 2016</u> | <u>FY 2014 - 2015</u> |
|--------------------|--|-----------------------|-----------------------|
| | (13) Conservation of Health | 918,981.00 | 918,981.00 |
| 01 14 901 300 | McCready Hospital/Tawes Nursing Homes | 40,000.00 | 40,000.00 |
| | (14) Hospitals | 40,000.00 | 40,000.00 |
| 01 15 311 300 | Pauper Burials | 1,000.00 | 1,000.00 |
| 01 15 391 300 | Other Social Services/LSSW Expenses | 18,000.00 | 18,000.00 |
| 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 | 10,210.00 | 10,210.00 |
| | (15) Social Services | 32,810.00 | 32,810.00 |
| 01 17 101 300 | Board of Education Expenses | 8,785,412.00 | 8,785,412.00 |
| 01 17 101 301 | Board of Education-Nonrecurring Costs | - | 365,500.00 |
| 01 17 101 303 | Board of Education Teacher Pension Shift | 609,676.00 | 495,932.00 |
| 01 17 102 400 | Board of Education Capital | 1,417,900.00 | 1,305,900.00 |
| 01 17 201 300 | MD School for the Blind | 1,000.00 | 1,000.00 |
| 01 17 902 300 | Community Colleges | 365,700.00 | 345,300.00 |
| | (17) Education | 11,179,688.00 | 11,299,044.00 |
| 01 25 901 702 | Golf Course Transfers | 354,858.00 | 297,585.81 |
| 01 18 191 100 | Recreation Salaries | 186,036.10 | 181,742.94 |
| 01 18 191 400 | Recreation Capital | 57,100.00 | 82,020.00 |
| 01 18 191 300 | Recreation Expenses | 83,208.00 | 78,708.00 |
| | Recreation Benefits: | | |
| 01 18 191 201 | Recreation FICA | 14,231.76 | 13,903.34 |
| 01 18 191 202 | Recreation Health | 44,160.00 | 23,826.00 |
| 01 18 191 203 | Recreation Pension | 15,502.67 | 15,032.17 |
| 01 18 191 204 | Recreation WC | 3,735.53 | 4,768.02 |
| | (18) Recreation | 758,832.06 | 697,586.28 |
| 01 19 901 400 | Library Capital (PA Project) | | 11,330.00 |

**SOMERSET COUNTY COMMISSIONERS
FY 2016 BUDGET
EXPENDITURES BY LINE ITEM**

| <u>ACCOUNT NO.</u> | <u>ACCOUNT NAME</u> | <u>FY 2015 - 2016</u> | <u>FY 2014 - 2015</u> |
|--------------------|---|-----------------------|-----------------------|
| 01 19 901 400 | Library Capital (Crisfield Project) | 175,000.00 | 626,611.00 |
| 01 19 901 300 | Library Expenses | 420,395.53 | 465,775.00 |
| | (19) Library | 595,395.53 | 1,103,716.00 |
| 01 20 101 300 | Agriculture Extension Service | 60,593.00 | 60,593.00 |
| 01 20 201 100 | Soil Conservation-Salaries | 42,250.00 | 36,350.08 |
| | Soil Conservation-Benefits: | | |
| 01 20 201 201 | Soil Conservation-FICA | 3,232.13 | 2,780.78 |
| 01 20 201 203 | Soil Conservation-Pension | 3,603.93 | 3,536.86 |
| 01 20 201 204 | Soil Conservation-WC | 63.38 | 87.24 |
| 01 20 903 300 | Gypsy Moth Program | 450.00 | 450.00 |
| | (20) Conservation of Nat'l Resources | 110,192.44 | 103,797.96 |
| 01 22 201 300 | Economic Development Expenses | 125,000.00 | 175,000.00 |
| | (22) Economic Development | 125,000.00 | 175,000.00 |
| 01 24 501 800 | Principal Payment-Landfill Loan 02-92 | 91,200.00 | 88,700.00 |
| 01 24 501 801 | Interest Payment-Landfill Loan 02-92 | 87,132.00 | 89,632.00 |
| 01 24 501 802 | Principal Payment-Landfill Closure | 121,000.00 | 119,000.00 |
| 01 24 501 803 | Interest Payment-Landfill Closure | 21,689.91 | 23,689.91 |
| 01 24 501 804 | Principal Payment-Landfill Cell 2 | 26,700.00 | 25,700.00 |
| 01 24 501 805 | Interest Payment-Landfill Cell 2 | 67,988.00 | 68,988.00 |
| 01 24 501 806 | Principal Pmt-Smith Island Incinerator | 7,300.00 | 7,000.00 |
| 01 24 501 807 | Interest-Smith Island Incinerator | 1,752.00 | 2,052.00 |
| 01 24 501 808 | Principal-Landfill Cell 3 Construction | 27,664.00 | 25,664.00 |
| 01 24 501 809 | Interest-Landfill Cell 3 Construction | 87,000.00 | 89,000.00 |
| 01 24 904 812 | Principal-BB&T Refinancing | 134,000.00 | 129,000.00 |
| 01 24 904 813 | Interest-BB&T Refinancing | 26,550.40 | 31,550.40 |

**SOMERSET COUNTY COMMISSIONERS
FY 2016 BUDGET
EXPENDITURES BY LINE ITEM**

| <u>ACCOUNT NO.</u> | <u>ACCOUNT NAME</u> | <u>FY 2015 - 2016</u> | <u>FY 2014 - 2015</u> |
|--------------------|---|-----------------------|-----------------------|
| 01 24 904 814 | Interest - Bd of Ed Capital FY 2007 | 13,164.00 | 20,164.00 |
| 01 24 904 815 | Principal - Bd of Ed 2007 Capital | 193,000.00 | 186,000.00 |
| 01 24 904 816 | Principal - Bd of Ed 2008 Capital | 420,500.00 | 413,500.00 |
| 01 24 904 817 | Interest - Bd of Ed 2008 Capital | 53,937.56 | 60,937.56 |
| 01 24 904 810 | Principal - Bd of Ed Capital FY 2005 M&T | 141,000.00 | 136,000.00 |
| 01 24 904 811 | Interest - Bd of Ed Capital FY 2005 M&T | 39,280.00 | 44,280.00 |
| 01 24 904 818 | Principal - Bd of Ed Capital FY 2009 | 142,000.00 | 137,000.00 |
| 01 24 904 819 | Interest - Bd of Ed Capital FY 2009 | 61,381.40 | 66,381.40 |
| 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 | 371,772.00 | 366,772.00 |
| 01 24 904 822 | Interest - Bd of Ed Capital FY 2010 | 81,800.00 | 86,800.00 |
| 01 24 904 823 | Interest - Cell 4 | 81,852.00 | 84,852.00 |
| 01 24 904 825 | Principal - Cell 4 | 89,864.00 | 86,864.00 |
| 01 24 904 830 | Interest-Library Loan and Treasurers Office | 20,000.00 | 10,000.00 |
| 01 24 904 827 | Interest-Board of Education 2015 | 50,000.00 | 30,000.00 |
| | (24) Debt Service | 2,489,527.27 | 2,459,527.27 |
| 01 25 101 700 | General Purpose/Grant Cities and Towns | 16,425.26 | 16,425.26 |
| 01 25 101 701 | Ambulance Grants to Municipalities | 360,000.00 | 315,000.00 |
| 01 25 901 700 | Administrative Costs - State Assessments & Taxation | 155,151.00 | 155,151.00 |
| 01 26 201 008 | Admin Costs - State Retirement System | 26,000.00 | 26,000.00 |
| 01 26 201 705 | Admin Costs - Crime Lab Reduction | 7,638.00 | 7,638.00 |
| 01 25 901 701 | County Roads Department | 1,827,420.06 | 2,060,000.00 |
| | (25) Intergovernment | 2,392,634.32 | 2,580,214.26 |
| | Miscellaneous: | | |

**SOMERSET COUNTY COMMISSIONERS
 FY 2016 BUDGET
 EXPENDITURES BY LINE ITEM**

| <u>ACCOUNT NO.</u> | <u>ACCOUNT NAME</u> | <u>FY 2015 - 2016</u> | <u>FY 2014 - 2015</u> |
|--------------------|-------------------------------------|-----------------------|-------------------------|
| 01 26 201 008 | Retirement Contribution-Prior Years | 150,000.00 | 0.00 |
| | Sub Total Miscellaneous: | 150,000.00 | 0.00 |
| | TOTAL APPROPRIATIONS | 35,264,998.00 | \$ 36,266,102.00 |

**Somerset County Commissioners
Budget
Summary by Category
Fiscal Year 2015-2016**

| <u>Categories of Accts</u> | <u>FY 2016</u> | <u>% of Budget</u> | <u>FY 2015</u> | <u>% of Budget</u> |
|--------------------------------------|----------------------|------------------------|----------------------|------------------------|
| 10 General Government | \$ 6,278,183 | 17.8% | \$ 6,696,530 | 18.4% |
| 11 Public Safety | 6,919,303 | 19.6% | 6,909,253 | 19.1% |
| 12 Public Works | 3,274,452 | 9.3% | 3,249,643 | 9.0% |
| 13 Conservation of Health | 918,981 | 2.6% | 918,981 | 2.5% |
| 14 Hospitals | 40,000 | 0.1% | 40,000 | 0.1% |
| 15 Social Services | 32,810 | 0.1% | 32,810 | 0.1% |
| 17 Education | 11,179,688 | 31.7% | 11,299,044 | 31.2% |
| 18 Recreation | 758,832 | 2.1% | 697,586 | 1.9% |
| 19 Library | 595,396 | 1.7% | 1,103,716 | 3.0% |
| 20 Conservation of Natural Resources | 110,192 | 0.3% | 103,798 | 0.3% |
| 22 Economic Development | 125,000 | 0.4% | 175,000 | 0.5% |
| 24 Debt Service | 2,489,527 | 7.1% | 2,459,527 | 6.8% |
| 25 Intergovernment | 2,392,634 | 6.8% | 2,580,214 | 7.1% |
| 26 Miscellaneous | 150,000 | 0.4% | | |
| Total Budget | \$ 35,264,998 | 100.0% | \$ 36,266,102 | 100.0% |