

FY 2019 Approved Budget



Current Expense Budget FY 2019

Annual Capital Budget FY 2019

Five-Year Capital Improvement Program FY 2020 - FY 2024

Talbot County FY 2019 Approved Budget

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In accordance with the requirements of the Talbot County Charter, the County Council of Talbot County approved the following County Current Expense Budget and Capital Budget & Program for the fiscal year July 1, 2018 through June 30, 2019 (FY 2019). The Annual Budget and Appropriation Ordinance was introduced by legislative action of the Talbot County Council on April 10, 2018 and was passed on May 29, 2018.

The FY 2019 Approved Current Expense Budget totals \$92,038,750, which represents an increase of 10.28 percent, or \$8,580,750, from the FY 2018 Approved Budget. Education and Public Safety are priorities in this budget. This budget includes a transfer of \$4,205,000 from prior years' reserves to the Capital Projects Fund for the Easton Elementary School project. This budget increases funding for Public Safety; adding 3 new full time positions (2 deputy positions and 1 new school resource officer position) in the Sheriff's Office and it provides salary scale adjustments for the Sheriff's Office, paramedic, EMT and 911 dispatcher positions to address recruitment and retention issues. The Approved Budget provides for a salary increase (Step) for full time County employees effective July 1, 2018. The Talbot County Public Schools (TCPS) will receive \$2.2 million in operating funds above the mandated maintenance of effort level. Additionally, this budget provides the TCPS with \$831,002 for expenses not included in maintenance of effort. Total funding for the public schools, including annual debt service obligations for prior year school building improvement projects, totals \$47.5 million and represents 51.7 percent of the total General Fund budget. In broad terms, the increase in the Approved Expense Budget is comprised of the following:

Public Schools	\$2,027,609	4.91%↑
Public Schools –Transfer to Capital Projects	4,205,000	100.00%↑
Public Safety	1,450,341	8.50%↑
County Roads	219,942	6.62%↑
Library	72,693	5.74%↑
All Other County Operating	605,165	2.95%↑
Total Change	8,580,750	10.28%↑

Projected operating revenues total \$83,263,750; therefore, \$7,775,000 of General Fund reserves, \$500,000 of Development Impact Funds and a \$500,000 transfer from the OPEB Trust are required to balance the budget. There is still fiscal uncertainty for the future, particularly for Income Tax revenue stability. Recordation and Transfer taxes are expected to remain constant in FY 2019. The graphs on the next page summarize the distribution of revenues and expenses by major categories.


Property Tax revenues are projected to generate \$41.2 million, or 44.7 percent of total operating revenues. The revenue estimate is based on a Real Property Tax rate of \$.6061 per \$100 of assessed valuation for properties located outside of the incorporated limits of the Towns of Easton, Oxford, Queen Anne, St. Michaels and Trappe. This rate is \$.0353 more than the FY 2018 County Property Tax rate and includes a \$.025 Education Supplement. The County Council is continuing to grant tax differentials to the incorporated towns in FY 2019. The tax rate differential for each town will be as follows: Easton, \$.133; Oxford, \$.117; Queen Anne, \$.0601; St. Michaels, \$.127; and Trappe, \$.098. The total estimated County real property base subject to the tax levies is \$7,224,202,781.

The local Income Tax, based on a rate 2.40% of Maryland Taxable Income, is projected to generate \$25,600,000, or 27.8 percent of total operating revenues.

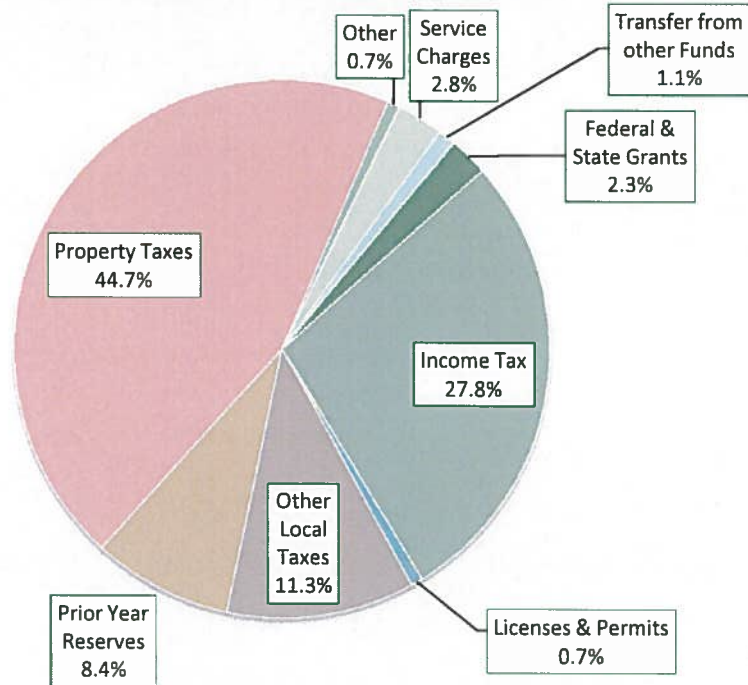
A Statement of General Fund Long-Term Debt Outstanding is included in this document as well as a schedule of Debt Service Requirements for the upcoming year. In FY 2019, annual debt service payments will equal 4.7 percent of projected General Fund revenues.

The Approved Capital Budget for FY 2019 totals \$17,768,000 – (\$11,195,000 from proceed from Long Term Borrowing, \$176,000 from Federal and State Grants, \$1,018,000 from Development Impact Fees, \$4,205,000 transferred from the General Fund and \$1,174,000 from Capital Fund reserves).

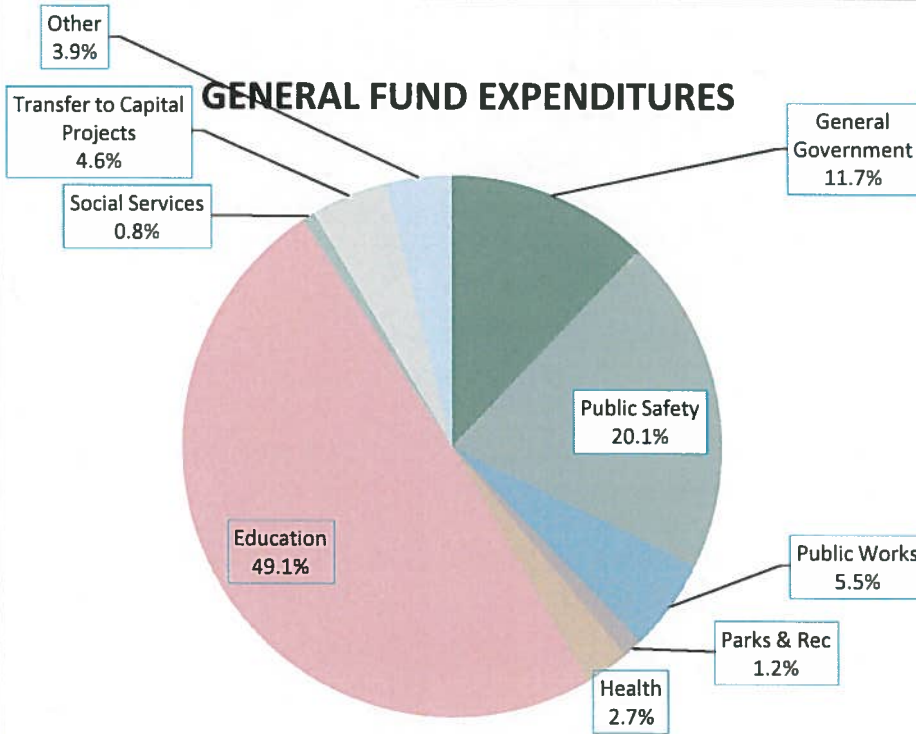
Other FY 2019 Operating and Capital Budgets presented in this document include the Development Impact Fund, Grants & Special Revenues Fund, Talbot County Community Center, Hog Neck Golf Course, Sanitary Districts, Easton Airport and the Talbot Family Network.


 R. Andrew Hollis, County Manager

GENERAL FUND REVENUE SOURCES



GENERAL FUND EXPENDITURES



Talbot County - FY 2019

	FY 2016 Actual	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimate	FY 2019 Approved Budget
<u>Local Property Taxes</u>					
4000 Real Property	34,546,760	35,145,769	36,512,000	36,600,000	38,572,000
400001 Real Property- Education Supplement 2.5 cents)		614,483	1,171,900	1,171,900	1,868,750
4001 Railroad & Public Utilities	806,112	842,039	800,000	885,325	825,000
4002 Real Property-Prior Years	(5,080)	-	-	51,157	-
4004 Penalties & Interest	173,032	169,753	165,000	165,000	165,000
4005 Semi Annual Service Charge	-	5,730	3,500	5,625	3,500
4006 Discount on Taxes	(240,448)	(246,564)	(246,000)	(258,610)	(258,000)
	<u>35,280,376</u>	<u>36,531,210</u>	<u>38,406,400</u>	<u>38,620,397</u>	<u>41,176,250</u>
<u>Income Tax</u>					
4025 Local Income Tax	26,568,636	28,007,970	26,900,000	25,600,000	25,600,000
	<u>26,568,636</u>	<u>28,007,970</u>	<u>26,900,000</u>	<u>25,600,000</u>	<u>25,600,000</u>
<u>Other Local Taxes</u>					
4030 Recordation	6,216,903	6,980,355	5,250,000	6,350,000	5,500,000
4031 Transfer	3,741,415	4,460,772	3,300,000	4,000,000	3,600,000
4035 Public Accommodations	1,295,768	1,340,266	1,200,000	1,300,000	1,250,000
4040 Admissions and Amusement	23,406	18,777	20,000	16,000	16,000
4042 Mobile/Manufactured Home	63,502	59,671	60,000	55,000	55,000
	<u>11,340,994</u>	<u>12,859,841</u>	<u>9,830,000</u>	<u>11,721,000</u>	<u>10,421,000</u>
<u>Licenses and Permits</u>					
4050 Beer, Wine & Liquor Licenses	182,720	177,809	175,000	175,000	175,000
4051 Alcoholic Beverages Fines	1,500	150	-	550	-
4053 Traders Licenses	28,769	33,890	27,000	30,000	30,000
4055 Building Permits	212,180	226,938	220,000	220,000	220,000
4056 Plumbing Permits	11,009	9,853	10,000	9,000	9,000
4058 Planning & Zoning Fines	-	700	-	1,000	-
4059 Gas Permits	9,302	9,680	6,500	9,000	9,000
4060 Health Department Fees	-	-	-	-	-
4061 Floodplain Permits	1,820	525	1,000	500	1,000
4064 Electrical Inspections				5,000	5,000
4065 Electrical Licenses	17,540	28,140	19,000	20,000	20,000
4066 Plumbing Licenses	7,185	4,285	7,000	5,000	5,000
4067 HVAC Inspections	12,689	11,745	9,000	10,000	10,000
4068 HVAC Registrations	4,375	3,875	3,000	4,000	4,000
4069 Gas Licenses	1,125	575	1,000	500	500
4070 Stormwater Permits/Waiver	18,450	13,650	10,000	17,100	12,000
4076 Road Construction		12,700	20,000	12,000	12,000
4080 Animal Licenses & Fines	4,465	3,988	4,000	4,000	4,000
4083 Marriage Licenses	(965)	3,260	3,000	3,000	3,000
4090 Boat Ramp Permits	169,204	141,899	130,000	130,000	130,000
4091 Boat Ramp Violations	270	175	200	500	500
	<u>681,638</u>	<u>683,837</u>	<u>645,700</u>	<u>656,150</u>	<u>650,000</u>

Talbot County - FY 2019

	FY 2016 Actual	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimate	FY 2019 Approved Budget
<u>Grants from Federal Government</u>					
4100				-	
4119	2,000	-	-	-	-
4171	-	-	-	-	-
4173	80,583	90,987	80,000	80,000	80,000
4174	299,828	80,337	75,000	75,000	75,000
4175					
4184	-	-	-	-	-
4206	-	-	-	-	-
	382,411	171,324	155,000	155,000	155,000
<u>State Shared Taxes</u>					
4190	375,392	369,700	475,000	475,000	650,000
4195	50,329	-	30,000	23,827	23,510
	425,721	369,700	505,000	498,827	673,510
<u>Grants from State Government</u>					
4200	97,667	112,257	124,079	110,000	110,000
4202	13,080	14,016	10,000	12,000	12,000
420201	6,000	6,000	3,000	4,000	4,000
420204		47,985	6,000	30,000	30,000
420502	6,461	3,068	3,500	3,500	3,500
4208	300,080	317,430	290,000	319,140	290,000
4210	275,182	266,307	250,000	250,000	250,000
421301	-	-	49,000	49,000	49,000
4215	23,700	-	-	-	-
421601	-	-	-	-	-
4221	133,904	182,254	285,240	215,124	304,414
4224	132,206	135,197	142,559	142,621	138,226
4228	1,000	-	-	-	-
4230	15,000	15,000	15,000	15,000	15,000
4231	-	37,233	-	-	-
4265	35,011	146,555	-	-	-
4267	16,465	11,853	12,000	16,000	13,000
4280	81,146	63,350	50,000	38,502	29,500
4285	69,390	36,188	75,000	75,000	75,000
4290	-	505	150	155	150
	1,206,292	1,395,198	1,315,528	1,280,042	1,323,790

Talbot County - FY 2019

	FY 2016 Actual	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimate	FY 2019 Approved Budget	
<u>General Government</u>						
4300	Zoning Certificates	18,168	19,836	15,000	30,000	30,000
4301	Subdivision Applications	13,708	10,064	12,000	10,000	12,000
4302	Re-Zoning Applications	-	1,000	1,000	-	1,000
4303	Zoning Violations	965	1,762	-	2,233	-
4304	Administrative Variance	3,600	3,300	2,700	2,700	2,700
4305	Code Enforcement	-	150	-	-	-
4306	Non Conforming Structures	300	-	-	-	-
4307	Board of Appeals	4,800	8,200	6,000	4,000	6,000
4309	Landscape Planning	10,046	(2,500)	-	(4,975)	-
4310	Site Plan Review	2,495	3,543	3,500	5,000	5,000
4312	Forest Conservation Fees	4,025	1,800	2,500	1,000	2,000
4314	Critical Area Forest Preservation	3,086	22,460	10,000	10,000	10,000
4315	Bed and Breakfast	675	450	600	600	600
4316	Home Occupation	525	225	300	450	300
4317	Short Term Rentals	15,850	15,100	14,000	15,000	15,000
4320	Trailer Court Fees	525	375	300	300	300
4321	Produce Stand Permits	1,500	1,550	1,000	1,000	1,000
4325	Roadside Vendors License	1,000	500	1,000	1,000	1,000
4332	Weed & Litter Fees	2,750	1,525	2,000	2,000	2,000
4333	GIS Data	40	80	-	-	-
4341	Access Fees	2,432	5,900	3,000	3,000	3,000
4346	Weed Control Spraying Fees	55,687	38,963	50,000	60,000	50,000
4356	Tourism	-	-	-	-	-
4357	Tourism-Co-Op Advertising Fee	107,409	122,889	100,000	100,000	100,000
4365	Election Fees	63	210	-	1,000	500
4366	Election- Voter Lists	120	240	-	500	500
4375	Sheriff's Fees	24,862	25,890	24,000	25,000	25,000
4383	911 Center		400,000	400,000	400,000	400,000
4390	Emergency Medical Services	1,322,721	1,583,991	1,350,000	1,550,000	1,450,000
4392	MIEMSS - EMS Communications	125,000	148,044	125,000	125,000	125,000
4396	Hazmat	-	-	-	-	-
4450	Mosquito Control Fees	110,303	95,011	115,000	95,000	95,000
		1,832,655	2,510,558	2,238,900	2,439,808	2,337,900
<u>Public Safety</u>						
4417	Boarding of Local Prisoners	21,105	14,850	18,000	20,520	20,500
4420	Weekender's Fees	1,410	2,490	2,000	2,000	2,000
4422	Live In/Work Out Fees	2,223	3,613	3,600	1,950	2,000
4425	Home Detention Program	600	640	500	750	750
4429	Federal Prisoner Program	10,603	23,795	18,250	22,000	38,000
4445	Community Service Fees	4,220	4,710	3,000	4,600	3,500

Talbot County - FY 2019

	FY 2016 Actual	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimate	FY 2019 Approved Budget
4555 Rent				4,025	16,100
	40,161	50,098	45,350	55,845	82,850
Recreation					
4455 Boat Slips	62,263	61,330	60,000	66,300	64,000
4456 Program Fees	-	592		8,180	
4780 Other Grants	2,380	3,725	4,825	4,825	3,500
Pools					
Fees - GPM Pool	38,026	54,316	43,250	49,341	49,000
Fees - Bay 100 Pool	73,421	67,490	56,750	55,200	55,500
	176,090	187,453	164,825	183,846	172,000
Miscellaneous					
4550 Fines & Forfeitures	3,017	1,442	-	21,500	19,950
4555 Rents	40,577	23,687	261,965	25,000	75,000
4616 Bay Restoration	3,149	3,104	2,500	3,000	2,500
4900 Interest	122,485	219,772	75,000	300,000	300,000
4956 Miscellaneous Revenues	1,094,362	988,603	219,832	1,175,300	274,000
4962 Vending- Employee Appreciation	-	-	-	-	-
Other					
	1,263,590	1,236,608	559,297	1,524,800	671,450
Transfer from Other Funds					
4955 Development Impact Fund	212,250	195,000	166,000	166,000	500,000
4955 OPEB Trust Fund	-	-	-	-	500,000
	212,250	195,000	166,000	166,000	1,000,000
Reserve & Unexpended General Funds					
Notes/Bonds issued	16,533,818	-			
Note issued - Chesapeake College					
4975 Reserve & Unexpended Funds					
From Prior Years			2,526,000	800,000	7,775,000
	16,533,818	-	2,526,000	800,000	7,775,000
TOTAL	95,944,632	84,198,797	83,458,000	83,701,715	92,038,750

- Tax Rates:
1. Real Property Tax revenue for FY 2019 is based on a rate of \$.5811 per \$100 of assessed valuation plus an Education Supplement of \$.025 per \$100 of assessed valuation (total rate of \$.6061) for all properties outside the incorporated limits of the Towns of Easton, Oxford, Queen Anne, St. Michaels and Trappe. The FY 2019 Real Property Tax rate is \$.4481 per \$100 of assessed valuation plus an Education Supplement of \$.025 per \$100 of assessed valuation (total rate of \$.4731) for all properties within the incorporated limits of the Town of Easton. The FY 2019 Real Property Tax rate is \$.4641 per \$100 of assessed valuation plus an Education Supplement of \$.025 per \$100 of assessed valuation (total rate of \$.4891) for all properties within the incorporated limits of the Town of Oxford. The FY 2019 Real Property Tax rate is \$.5210 per \$100 of assessed valuation plus an Education Supplement of \$.025 per \$100 of assessed valuation (total rate \$.5460) for all properties within the incorporated limits of the Town of Queen Anne. The FY 2019 Real Property Tax rate is \$.4541 per \$100 of assessed valuation plus an Education Supplement of \$.025 per \$100 of assessed valuation (total rate \$.4791) for all properties within the incorporated limits of the Town of St. Michaels. The FY 2019 Real Property Tax rate is \$.4831 per \$100 of assessed valuation plus an Education Supplement of \$.025 per \$100 of assessed valuation (total rate \$.5081) for all properties within the incorporated limits of the Town of Trappe.

Railroad & Public Utilities Tax revenue for FY 2019 is based on a rate of \$1.5153 per \$100 of assessed valuation for all properties outside the incorporated limits of the Towns of Easton, Oxford, Queen Anne, St. Michaels and Trappe. The FY 2019 Railroad & Public Utilities Tax rate is \$1.1828 per \$100 of assessed valuation for all properties within the incorporated limits of the Town of Easton. The FY 2019 Railroad & Public Utilities Tax rate is \$1.2228 per \$100 of assessed valuation for all properties within the incorporated limits of the Town of Oxford. The FY 2019 Railroad & Public Utilities Tax rate is \$1.3650 per \$100 of assessed valuation for all properties within the incorporated limits of the Town of Queen Anne. The FY 2019 Railroad & Public Utilities Tax rate is \$1.1978 per \$100 of assessed valuation for all properties within the incorporated limits of the Town of St. Michaels. The FY 2019 Railroad & Public Utilities Tax rate is \$1.2703 per \$100 of assessed valuation for all properties within the incorporated limits of the Town of Trappe.

A service charge based on a rate of 0.80 percent will be applied to the unpaid balance of Real Property Taxes due in December on the properties with the semi-annual tax payment option.
 2. Local Income Tax revenue for FY 2019 is based on a rate of 2.40 percent of the Maryland Taxable Income.
 3. Recordation Tax revenue for FY 2019 is based on a rate of \$6.00 per \$500 of the value of the recorded transaction.
 4. Transfer Tax revenue for FY 2019 is based on a rate of 1.0 percent of the actual consideration paid for the conveyance of title, except that the first fifty thousand dollars (\$50,000) of consideration payable on the conveyance of owner-occupied residential property intended to be used by the buyer as an owner-occupied residence shall be exempt from this tax.
 5. Mobile/Manufactured Home Rental Community Tax revenue for FY 2019 is based on a rate of \$50 per mobile/manufactured home per quarter.
 6. Public Accommodations Tax revenue for FY 2019 is based on a rate of 4.0 percent of the value of the rental of rooms for sleeping accommodations provided to transients.
 7. Admissions and Amusement Tax revenue for FY 2019 is based on a rate of 5.0 percent of the value of the admissions.

PLANNING OFFICE

Board of Appeals - Application Fee	\$ 400.00
	plus advertising cost and adjacent property owner notice costs
Board of Appeals - Administrative Appeal - Administrative/Adjudicatory Order or concerning reasonable accommodations for the benefit of disabled citizens (refundable upon successful appeal)	\$400.00
	plus advertising cost and adjacent property owner notice costs
Board of Appeals - Extension Request (filed prior to expiration of approval)	200.00
	plus advertising cost and adjacent property owner notice costs
Administrative Variance	300.00
Minor Variance	300.00
Expansion of Non-Conforming Structure	300.00
Growth Allocation - 25 acres or less.	2,500.00
- more than 25 acres, less than 50 acres	5,000.00
- 50 acres or more	10,000.00
Subdivision waiver	25.00
Subdivision Application-Minor / Non-Critical Area -\$400 Base Fee plus a Per Lot Fee of	200.00
Subdivision Application-Minor / Critical Area -\$400 Base Fee plus a Per Lot Fee of	250.00
Subdivision Application-Major / Non-Critical Area -\$600 Base Fee plus a Per Lot Fee of	400.00
Subdivision Application-Major / Critical Area -\$600 Base Fee plus a Per Lot Fee of	600.00
Minor Line Revision	200.00
Major Line Revision	300.00
Zoning Amendments - Map and Text Amendments	500.00
Site Plan Waiver	25.00
Administrative Site Plan Review	100.00
Site Plan Review - Major / Commercial / Industrial Uses - Building up to 10,000 sq. ft.	500.00
Building over 10,000 sq. ft. & up to 15,000 sq. ft.	1,000.00
Building over 15,000 sq. ft.	2,000.00
Minor Site Plan	250.00
Re-Evaluation Fee Subdivision Appl.-Major/Site Plan Review - Major / Commercial / Industrial	1/3 original application fee
Trailer Court License - Annual	75.00
Produce Stand - Permit (Annual)	50.00
Bed and Breakfast Permit - Annual	75.00
Home Occupation Permit - Biennial	75.00

Short Term Rental Permit - Initial	300.00
- Renewal	250.00
Roadside Vendor License - Short Term (up to 7 days)	25.00
Roadside Vendor License - Long-Term (up to 1 year)	500.00
Use Certificates	50.00
Wireless Communication Facility License - Annual	900.00
Landscape Plan	50.00

FOREST CONSERVATION

Declaration of Intent	25.00
Simplified Forest Stand	100.00
Intermediate Forest Stand Delineation	200.00
Full Forest Stand Delineation	300.00
Forest Conservation Plan	300.00
Forest Conservation Fee in Lieu	0.30 per square foot
Forest Conservation Penalty Fee	0.90 per square foot

CRITICAL AREA PRESERVATION

Forest Preservation Plan	100.00
Property Maintenance Permit	20.00
Critical Area Fee in Lieu	0.30 per square foot
Critical Area Buffer Fee in Lieu	1.50 per square foot
Simplified Buffer Management Plan	50.00
Minor Buffer Management Plan	100.00
Major Buffer Management Plan	150.00

CONSERVATION FEE FOR RELEASE OF AGRICULTURAL USE RESTRICTION

Ag parcels created prior to April 7, 2008 (per development right):

Year 1-2	May not be released
Year 3	30,000.00
Year 4	20,000.00
Year 5	10,000.00

Ag parcels created on or after April 7, 2008 (per development right):

Year 1-3	May not be released
Year 4	70,000.00
Year 5	60,000.00
Year 6	50,000.00
Year 7	40,000.00
Year 8	30,000.00
Year 9	20,000.00
Year 10	10,000.00

PERMITS & INSPECTIONS

BUILDING PERMITS (Fee based on value of construction (VOC) with the International Code Council's Building Valuation Data establishing the minimum value by construction by type)*

Up to \$1,000 VOC	25.00
\$1,000 to \$5,000 VOC	40.00
\$5,000 to \$20,000 VOC - \$50.00 plus a per \$1,000 fee of	4.00
\$20,000 VOC and over - \$110.00 plus a per \$1,000 fee of	5.00
Amendment to Building Permit (after issuance)	60.00
Re-inspection Fee	50.00
Floodplain Management (A & V Zones)	35.00
Zoning Certificate - Per Certificate	70.00
*Except manufactured units, which shall be based on retail price	
Plan Review Fee (applies to Building Permits with a VOC \$5000 or greater)	150.00
Revisions to Building Permit (prior to issuance)	40.00
Temporary Occupancy	50.00
Final Use and Occupancy	40.00

CONSTRUCTION WITHOUT APPROVED PERMIT - Double Permit Fee (Minimum \$100)**HVAC PERMITS**

HVAC - tied to a Building Permit (Residential & Non - Residential)	70.00
Manufactured Dwelling, per unit (including mobile home on foundation)	70.00
Replacement (incl. repairs, alterations, etc.)	40.00
HVAC - Not tied to a Building Permit (Residential & Non - Residential, New Systems)	70.00
Re-inspection Fee	40.00

PLUMBING PERMITS

Plumbing - tied to a Building Permit (Residential & Non - Residential)	70.00
Manufactured Dwelling, per unit (including mobile home on foundation)	70.00
Plumbing - Not tied to a Building Permit (Residential & Non - Residential, New Systems)	70.00
Re-inspection Fee	40.00

GAS PERMITS

Gas/Fuel - tied to a Building Permit (Residential & Non - Residential)	70.00
Manufactured Dwelling, per unit (including mobile home on foundation)	70.00
Replacement (Change out tank)	40.00
Gas/Fuel - Not tied to a Building Permit (Residential & Non - Residential, New Systems)	70.00
Re-inspection Fee	40.00

PLUMBING/GAS FITTER LICENSES

Master Plumber/Gas Fitter- Biennial	125.00
Master Plumber (No Gas) -Biennial..	125.00
Master Gas Fitter- Biennial	125.00
Propane Gas Fitter- Biennial	125.00
Journeyman -Biennial	10.00

HVAC REGISTRATION	
Master Biennial.....	125.00
Master Restricted (less than 5 Master requirements) -Biennial.....	125.00
Journeyman . - Biennial.....	10.00
ELECTRICAL LICENSE (NEW AND RENEWAL)	
Master - Biennial.....	150.00
General - Biennial.....	100.00
Limited - Biennial.....	60.00
Shelved (all classes) - Biennial.....	30.00
Inspection Agency - Biennial.....	150.00
ELECTRICAL INSPECTIONS - COMMERCIAL, INDUSTRIAL, INSTITUTIONAL	
All Electric Inspections completed by Middle Department Inspection Agency (MDIA). Permit Fees paid to MDIA (All switches, lighting & receptacles to be considered as outlets.)	
ADMINISTRATIVE FEE - per permit	20.00
ROUGH WIRING INSPECTION	
1 to 50 Outlets.....	30.00
Each Additional Group of 25 Outlets.....	6.00
FINISH INSPECTION	
1 to 50 Outlets.....	30.00
Each Additional Group of 25 Outlets.....	6.00
EQUIPMENT & APPLIANCES	
Outlet of 30 KW or Less.....	37.00
Each Additional Outlet.....	6.00
Cable or Baseboard Heat - 1st Unit.....	18.00
Each Additional Unit.....	6.00
MOTORS, GENERATORS, TRANSFORMERS, CENTRAL HEATING, DUCT HEATERS, AIR CONDITIONERS, AND WELDERS	
Less than 1/2 HP, KW, KVA (each).....	12.00
Each Additional Unit.....	6.00
1/2 to 10 HP, KW, KVA (each).....	17.00
Over 10 to 30 HP, KW, KVA (each).....	23.00
Over 30 to 50 HP, KW, KVA (each).....	28.00
Over 50 HP, KW, KVA (each).....	34.00
FEEDERS & SUB-PANELS	
Not Over 200 amps.....	15.00
225 to 400 amps.....	20.00
Over 400 to 800 amps.....	25.00
Over 800 to 1200 amps.....	35.00

SERVICE, METER EQUIPMENT, MOTOR CONTROL CENTERS*	
100 amps	30.00
Over 100 to 200 amps	38.00
Over 200 to 400 amps	50.00
Over 400 to 1000 amps	95.00
Over 1000 amps	123.00
 PRIMARY TRANSFORMERS, ENCLOSURES & SUBSTATIONS	
Up to 15 KVA	67.00
Over 15 to 35 KVA	100.00
Over 35 KVA	112.00
Applies to each bank of transformers.	
 LOW VOLTAGE & SIGNALING SYSTEMS	
First 15 Devices	67.00
Each Additional 5 Devices	6.00
 CONSTRUCTION SERVICE*	
Up to 400 amps	45.00
Over 400 amps - regular fees apply	
 SWIMMING POOLS	
Bonding Only	45.00
Motors, Pumps, Lighting & Receptacles	45.00
Bonding & Wiring	90.00
Additional Trips	45.00
Re-inspection Fee	45.00
 ELECTRICAL INSPECTIONS - RESIDENTIAL	
NEW CONSTRUCTION	
SFD Unit to 200 amps	85.00
SFD Unit to 400 amps	100.00
SFD Unit to 600 amps	135.00
Multi-family - 1st Unit	67.00
additional units (each)	56.00
Townhouses (each)	56.00
Modular Dwelling up to 200 amps	50.00
 MOBILE HOME*	
Service Only	50.00
 MINOR ALTERATIONS & ADDITIONS*	
Not over 200 amps, including 1 to 6 outlets (Rough & Final)	40.00
Not over 200 amps, including 7 to 40 outlets (Rough & Final)	50.00

* Additional Trips (each)	45.00
Re-inspection Fee	45.00
Special conditions not provided for, apply for fee, minimum fee	45.00
PUBLIC WORKS	
PUBLIC ROAD REVIEW FEE	500.00
STORM WATER MANAGEMENT	
Permit - Shoreline Erosion Control	50.00
Grading Plan Review	50.00
Revision/Review Fee - (Per hour, 2 hour minimum)	50.00
Annual Continuance Permit or Maintenance Inspection - Per Facility (BMP)	200.00
Variance Request/Waiver	300.00
SINGLE LOT RESIDENTIAL DEVELOPMENT	
Permit - Nonstructural Measures	200.00
Permit - Micro-Scale Practice (single BMP)	300.00
MULTI-LOT RESIDENTIAL AND NON-RESIDENTIAL DEVELOPMENT	
Permit -Structural - Per Facility (BMP)	500.00
SHARED SANITARY FACILITIES	
Limited (Class I) per Dwelling Unit	125.00
Intermediate (Class II) per Dwelling Unit	225.00
Major (Class III) Flat Fee	7,500.00
GIS DATA FEE - first CD no charge - additional CD's (each)	65.00
WEED AND LITTER ENFORCEMENT - First Occurrence	150.00
- Second Occurrence	200.00
- Third Occurrence	300.00
CULVERT INSTALLATION (DOES NOT INCLUDE CULVERT) - County Road Entrance	
Up to 30 Feet (includes 3 loads of crusher run)	800.00
Over 30 Feet - \$800 plus a per foot fee of	40.00
Additional crusher run, per load	450.00
CULVERT INSTALLATION (INCLUDES CULVERT) - County Road Entrance	
Up to 30 Feet (includes 3 loads of crusher run)	1,500.00
Over 30 Feet - \$800 plus a per foot fee of	40.00
Additional crusher run, per load	450.00
CULVERT REPLACEMENT (INCLUDES CULVERT) - County Road Entrance	
Up to 30 Feet (includes 3 loads of crusher run)	750.00
Over 30 Feet - \$750 plus a per foot fee of	40.00
Additional crusher run, per load	450.00

ROAD SIGNS

Road Name Sign	200.00
Regulatory/Traffic Sign	200.00
Additional Sign (post co-location).....	100.00
Large Sign (as approved by Roads Superintendent)	\$150 + Material Costs
Vandalism Replacement (per sign/post)	\$150 + Material Costs
Vandalism Reinstallation (per post)	150.00

PERMISSION TO PERFORM WORK IN COUNTY RIGHT-OF-WAY

Residential Permit - Any work that ties into a county road right-of-way, landscape, etc. performed by landowner	50.00
Residential Inspection Fee (per inspection)	50.00
Subcontractor Permit- Any work performed by subcontractors/utility companies, etc. that ties into county road right-of-way	100.00
Subcontractor Inspection Fee (per inspection)	100.00
Annual Permit - Allows large contractors or utility companies performing routine maintenance work within county road rights-of-way to provide subcontractor list to the county. Does not exclude said contractor or subcontractors from obtaining Subcontractor Permit per project.	250.00

WEED CONTROL

Spraying Fee - Noxious Weeds - per hour	50.00
Spraying Fee - Phragmites - per hour	125.00
Spraying Fee - SHA - per hour	150.00
Spraying Fee - CREP & CRP - per hour	85.00

EMERGENCY SERVICES

EMERGENCY MEDICAL SERVICES

ALS Services - Base Rate/Assessment/Transport	600.00
ALS II Services - Base Rate	650.00
BLS Services - Base Rate	425.00
BLS Transport	125.00
Extra Attendant CPR/stairs/other	75.00
Mileage - per loaded mile	15.00

SPECIAL OPERATIONS / HAZ MAT*

Level 1 Response	250.00
Level 2 Response	500.00
Level 3 Response	750.00
Level 4 Response	2,000.00

*Rates are for up to 4 hours of operations, \$100.00 per each additional or partial hour thereafter. Rates do not include personnel or equipment used. Fees for personnel and equipment will be billed based on hours of actual use at scene.

ANIMAL CONTROL

LICENSES - DOGS & CATS

Neutered / Spayed	5.00
Not Neutered / Spayed	25.00

REDEMPTION FEES

Neutered / Spayed - 1st Offense	35.00
Neutered / Spayed - 2nd Offense	75.00
Neutered / Spayed - 3rd Offense	150.00
Not Neutered / Spayed - 1st Offense	45.00
Not Neutered / Spayed - 2nd Offense	135.00
Not Neutered / Spayed - 3rd Offense	300.00

ADOPTION FEES

Dogs - up to 6 months of age	150.00
Dogs - over 6 months of age	90.00
Cats - up to 6 months of age	75.00
Cats - over 6 months under 6 years of age	50.00
Cats - over 6 years of age	25.00

PUBLIC LANDINGS

BOAT SLIPS

Up to 25 Foot Slip / Annual Fee	650.00
30 Foot Slip / Annual Fee	650.00
35 Foot Slip / Annual Fee	650.00
40 Foot Slip / Annual Fee	650.00
Utility Access Fee - Annual Fee	100.00

BOAT RAMP PERMIT

Annual	45.00
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COMMERCIAL USE PERMIT

Annual Permit	175.00
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MARINE PUMP OUT FEES

First 50 Gallons	5.75
Each Additional Gallon	0.12

COMMUNITY POOLS

DAILY ADMISSION

Adult (18 -65)	5.00
Youth (3 - 17)	4.00
Senior/Military	4.00
Group (20+ per person)	3.00

SEASON PASSES

Individual	75.00
Senior/Military	65.00
Family of 4	200.00
Additional Member.....	25.00

ALCOHOLIC BEVERAGES LICENSES

Class A	400.00
Class B	750.00
Class B-F	1,200.00
Class B-R	500.00
Class B-T	150.00
Class C	150.00
Class D	1,000.00
Class E	2,000.00
Class F-A	1,500.00
Class G	800.00
Class G-C	800.00
Class H	35.00
Class I	2,500.00
Class J	45.00
Caterer's Endorsement	200.00
Application Fee - Classes A, B, B-F, B-T, C, D, G, G-C, I	100.00
Application Fee - Class E	200.00
Application Fee - Classes F-A and B-R (single applicant, separate application for each license)	200.00
Application Fee - Classes H, J	-
Late Fee (renewals filed after March 31)	100.00

	FY 2015 Actual	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimate	FY 2019 Department Request	FY 2019 Approved Budget
<u>County Council</u>								
Salaries & Benefits	73,111	154,006	157,336	156,945	157,188	156,231	150,551	150,551
Operating Expense	46,408	51,190	57,150	56,396	57,150	57,150	57,150	57,150
	119,519	205,196	214,486	213,341	214,338	213,381	207,701	207,701
<u>Circuit Court</u>								
Salaries & Benefits	140,791	195,384	211,449	201,128	259,513	220,031	205,444	190,357
Operating Expense	30,508	30,202	37,100	30,847	38,880	38,880	41,421	41,421
Capital Outlay	20,522	9,304	-	-	-	-	23,500	23,500
	191,821	234,890	248,549	231,975	298,393	258,911	270,365	255,278
<u>Court Stenographer</u>								
Salaries & Benefits	35,315	41,153	41,636	40,166	44,446	40,393	50,060	47,255
Operating Expense	-	49	150	14	150	150	150	150
	35,315	41,202	41,786	40,180	44,596	40,543	50,210	47,405
<u>Circuit Court Family Services</u>								
Salaries & Benefits	60,547	62,568	87,000	67,096	133,240	63,124	131,914	131,914
Operating Expense	59,995	71,338	119,100	114,709	152,000	152,000	172,500	172,500
	120,542	133,906	206,100	181,805	285,240	215,124	304,414	304,414
<u>Circuit Court Problem Solving Courts</u>								
Salaries & Benefits	87,236	91,825	115,420	107,691	111,830	112,592	111,626	111,626
Operating Expense	17,170	40,699	40,271	27,559	30,729	30,729	27,400	27,400
	104,406	132,524	155,691	135,250	142,559	143,321	139,026	139,026
<u>Orphans' Court</u>								
Salaries & Benefits	17,096	49,421	49,048	52,667	50,505	50,505	59,349	50,582
Operating Expense	179	759	2,225	1,133	2,225	2,225	2,225	2,225
	17,275	50,180	51,273	53,800	52,730	52,730	61,574	52,807
<u>State's Attorney</u>								
Salaries & Benefits	541,831	778,344	771,944	803,933	799,190	785,454	919,281	836,612
Operating Expense	41,621	60,377	56,500	71,592	74,165	74,165	74,185	74,185
Capital Outlay		42,355	36,628	41,265	-	11,817	-	-
	583,452	881,076	865,072	916,790	873,355	871,436	993,466	910,797
<u>Child Support Enforcement</u>								
Salaries & Benefits	4,647	-	-	-	-	-	-	-
Operating Expense	24	-	-	-	-	-	-	-
	4,671	-	-	-	-	-	-	-
<u>Victim-Witness Program</u>								
Salaries & Benefits	110,590	149,594	152,902	185,416	167,938	169,120	161,928	166,910
Operating Expense	2,255	3,796	5,380	5,179	6,126	6,126	6,710	6,710
Capital Outlay							6,200	
	112,845	153,390	158,282	190,595	174,064	175,246	174,838	173,620

	FY 2015 Actual	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimate	FY 2019 Department Request	FY 2019 Approved Budget
<u>Law Library</u>								
Operating Expense	-	-	-	-	-	16,500	16,950	16,950
						16,500	16,950	16,950
<u>County Administration</u>								
Salaries & Benefits	431,928	644,679	655,576	649,320	663,767	667,803	692,368	764,284
Operating Expense	58,182	52,056	56,650	65,738	59,850	59,850	60,050	60,710
Capital Outlay		3,852	8,000	3,928	8,000	8,000	35,000	35,000
	490,110	700,587	720,226	718,986	731,617	735,653	787,418	859,994
<u>Board of Supervisors of Elections</u>								
Salaries & Benefits	175,462	236,976	236,504	206,216	246,021	233,213	242,229	242,229
Operating Expense	110,403	128,425	140,687	138,926	133,974	133,974	166,519	166,519
Capital Outlay				2,099				
	285,865	365,401	377,191	347,241	379,995	367,187	408,748	408,748
<u>Registration & Election</u>								
Salaries & Benefits	81,745	43,779	44,500	46,360	46,000	40,000	56,600	56,600
Operating Expense	3,600	3,600	4,200	3,600	3,600	3,600	3,600	3,600
	85,345	47,379	48,700	49,960	49,600	43,600	60,200	60,200
<u>Finance Office</u>								
Salaries & Benefits	480,077	690,474	712,595	706,264	728,611	688,037	742,373	753,801
Operating Expense	161,850	191,917	204,819	169,870	287,669	252,050	288,100	288,100
Capital Outlay				10,400		-	-	
	641,927	882,391	917,414	886,534	1,016,280	940,087	1,030,473	1,041,901
<u>Assessment Office</u>								
Operating Appropriation	178,893	196,618	200,000	184,299	275,000	250,000	360,000	275,000
	178,893	196,618	200,000	184,299	275,000	250,000	360,000	275,000
<u>County Attorney</u>								
Salaries & Benefits	222,060	322,770	346,101	320,247	344,884	274,895	306,162	318,832
Operating Expense	33,186	20,456	25,725	42,991	25,725	52,750	58,350	58,350
Contractual Services								
	255,246	343,226	371,826	363,238	370,609	327,645	364,512	377,182
<u>Planning & Zoning</u>								
Salaries & Benefits	384,040	567,087	650,873	596,016	752,894	720,628	795,614	794,546
Operating Expense	42,271	29,631	94,800	78,521	44,800	119,800	121,150	99,150
Capital Outlay							5,650	
	426,311	596,718	745,673	674,537	797,694	840,428	922,414	893,696
<u>Board of Appeals</u>								
Salaries & Benefits	65,208	84,952	88,615	91,337	92,041	89,580	92,350	93,358
Operating Expense	11,069	9,441	15,325	21,187	21,075	23,075	23,075	21,075
	76,277	94,393	103,940	112,524	113,116	112,655	115,425	114,433

	FY 2015 Actual	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimate	FY 2019 Department Request	FY 2019 Approved Budget
<u>Historic Preservation Commission</u>								
Operating Expense	5,912	7,449	5,400	50,437	5,400	12,026	5,400	5,400
	5,912	7,449	5,400	50,437	5,400	12,026	5,400	5,400
<u>County Buildings Maintenance</u>								
Salaries & Benefits	283,757	428,414	436,461	435,626	428,185	412,651	419,241	426,325
Operating Expense	343,033	337,532	342,740	407,294	623,840	616,497	626,780	626,780
Capital Outlay	35,488	9,537		13,924		-	142,500	85,500
	662,278	775,483	779,201	856,844	1,052,025	1,029,148	1,188,521	1,138,605
<u>Library Maintenance</u>								
Operating Expense	137,101	134,505	133,700	112,806	133,700	133,000	133,000	133,000
Capital Outlay	-	-		-		16,000	52,250	24,250
	137,101	134,505	133,700	112,806	133,700	149,000	185,250	157,250
<u>Information Technology</u>								
Salaries & Benefits	194,704	283,796	283,493	294,967	285,655	285,837	286,478	289,160
Operating Expense	75,195	55,099	112,524	66,382	112,524	112,524	112,524	112,524
Capital Outlay	300,619	94,613		41,044	145,000	145,000	147,350	122,350
	570,518	433,508	396,017	402,393	543,179	543,361	546,352	524,034
<u>Insurance</u>								
Operating Expense	85,256	109,487	131,810	155,796	177,310	177,348	191,375	191,375
	85,256	109,487	131,810	155,796	177,310	177,348	191,375	191,375
<u>Board of Liquor License Comm.</u>								
Salaries & Benefits	8,072	10,755	10,901	10,355	11,767	11,472	11,813	11,813
Operating Expense	1,354	3,596	3,425	2,516	3,275	3,275	3,275	3,275
	9,426	14,351	14,326	12,871	15,042	14,747	15,088	15,088
<u>Sheriff</u>								
Salaries & Benefits	1,712,701	2,679,471	2,897,270	2,995,354	3,175,487	3,066,562	3,597,814	3,551,938
Operating Expense	364,618	391,557	444,150	410,638	482,700	505,700	654,200	657,200
Capital Outlay	229,621	336,798	168,000	190,615	105,175	105,175	216,900	241,140
	2,306,940	3,407,826	3,509,420	3,596,607	3,763,362	3,677,437	4,468,914	4,450,278
<u>DARE</u>								
Salaries & Benefits	85,916	73,894	73,127	75,633	48,633	42,653	50,204	53,484
Operating Expense	13,162	9,696	14,210	6,217	14,210	13,620	13,710	13,710
	99,078	83,590	87,337	81,850	62,843	56,273	63,914	67,194
<u>Volunteer Fire Companies</u>								
State Fire/Rescue Fund	216,137	216,137	227,500	300,000	227,500	227,500	227,500	227,500
Operating Appropriation	1,019,466	1,107,199	1,162,559	1,162,559	1,162,559	1,162,559	1,162,559	1,162,559
Incentive Programs	324,152	274,296	305,900	311,877	322,100	324,400	324,400	324,400
Housing program								
Operating Expense	11,388	20,548	31,500	24,326	31,500	31,500	31,500	31,500
Workers Compensation	27,648	34,398	40,500	38,488	45,000	34,563	45,000	45,000
	1,598,791	1,652,578	1,767,959	1,837,250	1,788,659	1,780,522	1,790,959	1,790,959

	FY 2015 Actual	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimate	FY 2019 Department Request	FY 2019 Approved Budget
<u>Emergency Services - EMS</u>								
Salaries & Benefits	3,130,980	3,327,473	3,289,734	3,635,084	3,353,471	3,481,320	3,851,090	3,817,931
Operating Expense	546,142	495,739	514,941	581,079	524,941	530,767	587,941	587,941
Capital Outlay	491,195	212,742	259,000	215,801	339,000	339,000	230,578	132,578
	4,168,317	4,035,954	4,063,675	4,431,964	4,217,412	4,351,087	4,669,609	4,538,450
<u>Hazardous Materials</u>								
Salaries & Benefits	1,540	136	1,140	-	1,140	40	1,140	1,140
Operating Expense	9,061	9,265	14,800	11,334	14,800	14,800	14,800	14,800
Capital Outlay								
	10,601	9,401	15,940	11,334	15,940	14,840	15,940	15,940
<u>Department of Corrections</u>								
Salaries & Benefits	1,788,115	2,705,432	2,887,844	2,795,561	3,110,478	2,866,022	3,117,778	3,186,332
Operating Expense	1,065,365	944,468	1,090,152	1,103,035	1,178,084	1,153,809	1,224,050	1,237,200
Capital Outlay	11,558	-	-	5,558	179,000	179,000	297,335	297,335
	2,865,038	3,649,900	3,977,996	3,904,154	4,467,562	4,198,831	4,639,163	4,720,867
<u>Permits & Inspections</u>								
Salaries & Benefits	313,040	305,558	303,172	307,395	333,502	316,478	348,279	349,675
Operating Expense	15,855	18,250	28,950	16,549	32,850	32,850	30,700	30,700
Capital Outlay	-	-	-	23,341	-	-	22,000	22,000
	328,895	323,808	332,122	347,285	366,352	349,328	400,979	402,375
<u>Board of Electrical Examiners</u>								
Salaries & Benefits	5,270	6,143	5,978	6,559	6,450	6,568	6,450	6,450
Operating Expense	1,272	681	1,940	819	1,940	1,940	1,690	1,690
	6,542	6,824	7,918	7,378	8,390	8,508	8,140	8,140
<u>Emergency Services - 911 Center</u>								
Salaries & Benefits	864,713	1,280,014	1,695,658	1,639,347	1,722,610	1,660,956	1,938,267	1,851,272
Operating Expense	385,232	349,796	410,631	384,024	360,603	360,603	365,503	361,303
Capital Outlay	212,322	1,083,957	-	191,741	-	-	22,069	22,069
	1,462,267	2,713,767	2,106,289	2,215,112	2,083,213	2,021,559	2,325,839	2,234,644
<u>Animal Control</u>								
Operating Expense		1,189	985	827	985	985	985	985
Contractual Services	386,387	400,000	410,000	410,000	410,000	410,000	410,000	410,000
Capital Outlay		7,974	-	-	9,000	9,000	40,000	40,000
	386,387	409,163	410,985	410,827	419,985	419,985	450,985	450,985
<u>School Crossing Guards</u>								
Operating Appropriation	55,083	59,345	61,700	61,700	61,700	61,700	72,500	61,700
	55,083	59,345	61,700	61,700	61,700	61,700	72,500	61,700
<u>County Highways & Streets</u>								
Salaries & Benefits	1,239,373	1,254,364	1,336,000	1,393,024	1,445,073	1,399,249	1,476,199	1,499,600
Operating Expense	1,176,873	1,016,132	1,069,100	979,957	1,203,154	1,156,254	1,324,850	1,298,850
Debt Service	52,213	52,228	52,100	52,011	52,000	52,000	48,719	48,719
Capital Outlay	362,466	610,162	280,000	270,849	622,000	622,000	1,287,000	695,000
	2,830,925	2,932,886	2,737,200	2,695,841	3,322,227	3,229,503	4,136,768	3,542,169

	FY 2015 Actual	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimate	FY 2019 Department Request	FY 2019 Approved Budget
Public Works								
Salaries & Benefits	391,449	555,267	564,061	596,387	650,576	641,281	632,581	576,812
Operating Expense	39,164	26,920	27,391	33,865	36,050	36,050	39,650	39,650
Capital Outlay	3,526	-	-	-	-	-	-	-
	434,139	582,187	591,452	630,252	686,626	677,331	672,231	616,462
Recycling/ Solid Waste								
Salaries & Benefits	82,506	84,480	84,832	87,933	85,577	85,334	85,946	86,685
Operating Expense	561,763	614,446	602,800	629,808	602,250	585,800	585,800	585,800
	644,269	698,926	687,632	717,741	687,827	671,134	671,746	672,485
Other Health								
Mosquito Control	120,481	118,810	147,300	98,857	120,000	105,000	105,000	105,000
Rural Cares								
	120,481	118,810	147,300	98,857	120,000	105,000	105,000	105,000
Social Services								
Operating Appropriation	12,912	13,000	19,000	16,514	25,300	25,300	19,000	16,000
Contractual Services	57,417	69,390	90,000	36,188	85,000	85,000	85,000	85,000
	70,329	82,390	109,000	52,702	110,300	110,300	104,000	101,000
Senior Services								
Operating Expense			1,500			-		
Operating Appropriation	240,147	243,047	243,047	244,547	243,047	243,047	286,957	301,757
Capital Outlay		3,799		-		-		
	240,147	246,846	244,547	244,547	243,047	243,047	286,957	301,757
Other Social Services								
Operating Appropriation	232,770	253,791	284,073	290,438	298,695	298,695	318,723	308,723
	232,770	253,791	284,073	290,438	298,695	298,695	318,723	308,723
Parks & Recreation								
Salaries & Benefits	96,437	161,908	178,909	180,276	218,251	206,687	218,488	222,790
Operating Expense	131,516	126,491	153,419	154,318	155,894	179,519	156,419	156,419
Capital Outlay	49,593	67,179		107,687			44,000	37,500
	277,546	355,578	332,328	442,281	374,145	386,206	418,907	416,709
Community Pools								
George P. Murphy Pool								
Salaries & Benefits		71,551	73,145	56,914	74,842	54,763	70,480	75,193
Operating Expense		28,389	27,342	34,373	26,300	27,450	27,150	27,150
Capital Outlay		2,000	7,600	-	7,600	3,000	16,000	16,000
	-	101,940	108,087	91,287	108,742	85,213	113,630	118,343
Bay 100 Pool								
Salaries & Benefits		73,448	71,134	61,550	72,831	57,673	70,469	70,682
Operating Expense		30,294	26,058	27,613	24,340	24,690	24,940	24,940
Capital Outlay		3,800	7,000		7,000	7,000	7,000	7,000
	-	107,542	104,192	89,163	104,171	89,363	102,409	102,622

	FY 2015 Actual	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimate	FY 2019 Department Request	FY 2019 Approved Budget
<u>Public Landings & Wharves</u>								
Salaries & Benefits	119,518	174,326	189,660	183,927	192,298	194,969	190,017	189,245
Operating Expense	38,574	39,165	47,285	42,882	47,335	48,670	44,900	44,900
Capital Outlay	4,154	25,134		393		-	-	
	162,246	238,625	236,945	227,202	239,633	243,639	234,917	234,145
<u>Other Parks, Recreation & Culture</u>								
Operating Appropriation	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
<u>Cooperative Extension</u>								
Operating Appropriation	174,314	174,329	177,341	177,512	183,248	183,248	183,248	183,248
	174,314	174,329	177,341	177,512	183,248	183,248	183,248	183,248
<u>Agricultural Preservation</u>								
Operating Appropriation	-	1,959	-	53	-	-	-	-
	-	1,959	-	53	-	-	-	-
<u>Weed Control</u>								
Salaries & Benefits	56,740	58,048	61,216	60,649	62,347	61,143	60,630	63,293
Operating Expense	9,216	13,437	27,137	9,784	25,840	25,786	25,860	25,885
Capital Outlay							34,500	1,000
	65,956	71,485	88,353	70,433	88,187	86,929	120,990	90,178
<u>Conservation of Natural Resource</u>								
Operating Appropriation	2,430	4,455	7,000	2,850	5,000	2,000	5,000	5,000
	2,430	4,455	7,000	2,850	5,000	2,000	5,000	5,000
<u>Office of Economic Development</u>								
Salaries & Benefits	143,797	134,383	136,487	135,609	143,038	143,204	143,498	144,884
Operating Expense	39,376	54,734	67,326	59,714	87,326	87,450	88,450	88,450
Capital Outlay								
	183,173	189,117	203,813	195,323	230,364	230,654	231,948	233,334
<u>Other Economic Development</u>								
Operating Appropriation	20,000	20,729	23,500	24,749	23,500	23,500	31,000	25,000
	20,000	20,729	23,500	24,749	23,500	23,500	31,000	25,000
<u>Tourism</u>								
Salaries & Benefits	139,852	152,742	161,015	164,525	162,582	168,475	172,640	174,660
Operating Expense	459,230	457,909	393,430	448,935	393,430	398,735	407,235	410,235
Capital Outlay	2,467	-						
	601,549	610,651	554,445	613,460	556,012	567,210	579,875	584,895
<u>Principal On Long-Term Debt</u>								
Operating Expense	50,680	799,855	833,175	835,569	859,632	859,632	889,579	889,579
	50,680	799,855	833,175	835,569	859,632	859,632	889,579	889,579

	FY 2015 Actual	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimate	FY 2019 Department Request	FY 2019 Approved Budget
<u>Interest On Long-Term Debt</u>								
Operating Expense	173,141	212,886	204,411	185,145	178,217	178,217	150,258	150,258
	173,141	212,886	204,411	185,145	178,217	178,217	150,258	150,258
<u>Board of Education</u>								
Operating Appropriation	34,546,100	35,175,967	36,690,230	36,690,230	36,879,230	36,879,230	40,950,724	39,837,748
Pensions	792,752	943,073		-		-	-	
Non - Recurring Expense Appropriat		97,500	140,000	140,000	1,122,932	1,122,932	828,002	831,002
Real Property Education Supplemer				2,083		-	-	
Debt Service	3,363,598	3,248,675	3,309,526	3,269,559	3,272,132	3,272,132	2,633,153	2,633,153
Capital Outlay	-	-		-				
	38,702,450	39,465,215	40,139,756	40,101,872	41,274,294	41,274,294	44,411,879	43,301,903
<u>Chesapeake College</u>								
Operating Appropriation	1,496,117	1,502,006	1,513,733	1,513,733	1,618,108	1,618,108	1,571,747	1,571,747
Debt Service	123,139	168,502	188,285	97,859	187,356	187,356	185,769	185,769
Project note of 2014								
Capital Outlay	87,516	87,516	97,859	182,386	97,859	97,859	97,626	97,626
	1,706,772	1,758,024	1,799,877	1,793,978	1,903,323	1,903,323	1,855,142	1,855,142
<u>Health Department</u>								
Operating Appropriation	1,536,249	1,612,994	1,641,803	1,644,187	1,641,803	1,641,803	1,627,007	1,627,007
School Health	639,000	670,950	639,697	639,697	639,697	639,697	654,493	654,493
Addictions Program	76,800	76,800	76,800	76,800	76,800	76,800	76,800	76,800
Senior Services Program	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
	2,302,049	2,410,744	2,408,300	2,410,684	2,408,300	2,408,300	2,408,300	2,408,300
<u>Library Administration</u>								
Operating Appropriation	1,111,700	1,169,909	1,187,285	1,187,285	1,265,723	1,265,723	1,413,099	1,328,875
Capital Outlay	-	44,977		8,075		-	20,487	9,541
	1,111,700	1,214,886	1,187,285	1,195,360	1,265,723	1,265,723	1,433,586	1,338,416
<u>Payments to Municipalities</u>								
Business Retention	150,000	-		-				
Public Accommodations Tax	855,204	908,851	820,000	939,596	900,000	900,000	900,000	900,000
State Fire/Rescue Fund	56,184	32,086	50,000	17,429	50,000	50,000	50,000	50,000
Bank Stock	7,535	7,535	7,535	7,535	7,535	7,535	7,535	7,535
	1,068,923	948,472	877,535	964,560	957,535	957,535	957,535	957,535

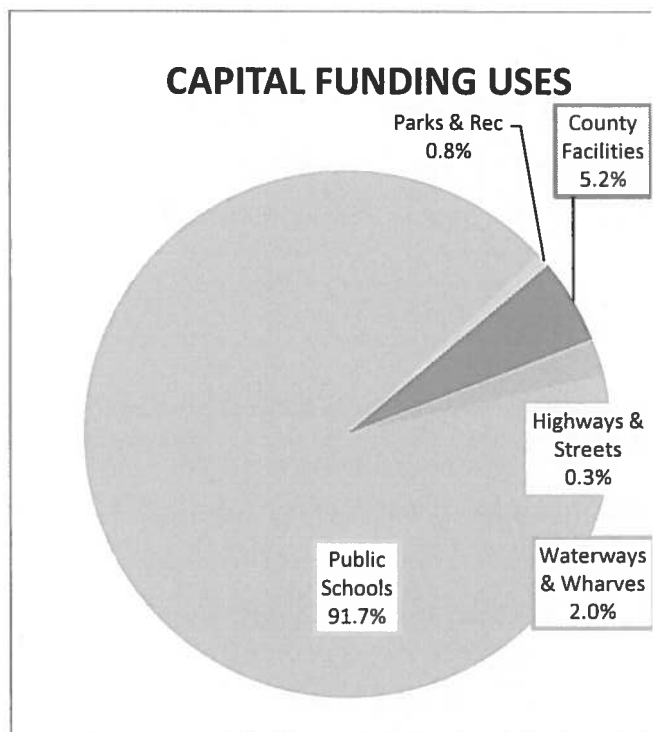
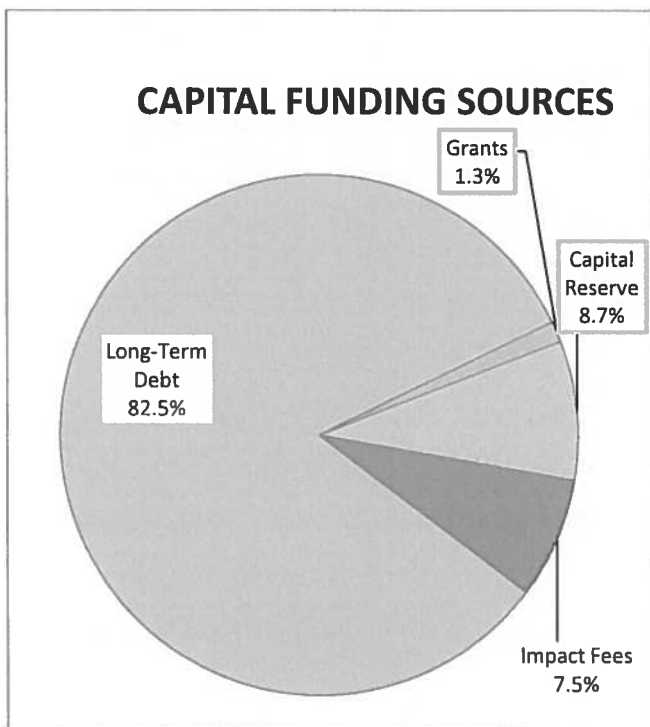
	FY 2015 Actual	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Actual	FY 2018 Approved Budget	FY 2018 Estimate	FY 2019 Department Request	FY 2019 Approved Budget
Employee Benefits								
FICA	618,875	-	-	-	-	-	-	-
Employees Retirement	725,626	-	-	-	-	-	-	-
Disability Insurance	29,899	-	-	-	-	-	-	-
Life Insurance	33,250	-	-	-	-	-	-	-
Health Insurance	2,336,625	-	-	-	-	-	-	-
Insurance Waiver	57,587	-	-	-	-	-	-	-
Retirees Health Insurance		692,917	400,000	745,506	400,000	800,000	800,000	800,000
Unemployment	31,138	-	-	-	-	-	-	-
Flex Spending		-	-	-	-	-	-	-
Substance Abuse Test/Background	5,806	-	-	-	-	-	-	-
Workers' Compensation	187,253	-	-	-	-	-	-	-
Employee Assistance Program	6,539	-	-	-	-	-	-	-
Employee Training	1,400	-	-	-	-	-	-	-
Other operating	4,966	2,532	180,000	79,497	80,000	105,000	189,000	189,000
	4,038,964	695,449	580,000	825,003	480,000	905,000	989,000	989,000
Miscellaneous								
	71,568	74,127	295,821	130,261	295,992	101,236	306,364	307,111
	71,568	74,127	295,821	130,261	295,992	101,236	306,364	307,111
Reserve for Contingencies								
	41,972	81,219	612,418	114,433	600,000	550,000	600,000	600,000
	41,972	81,219	612,418	114,433	600,000	550,000	600,000	600,000
Transfer to Other Funds								
Recreation Fund	514,400	544,090	514,210	514,210	820,000	820,000	2,479,513	451,000
Pools	107,950	191,030	-	-	-	-	-	-
Payments to Escrow Agent/Bond Re		16,535,478	-	-	-	-	-	-
Post-Employment Benefit Trust		1,000,000	-	-	-	-	-	-
Impact Fee Reserves	30,000	-	20,000	-	20,000	20,000	20,000	20,000
Capital Projects - Capital outlay				800,000		750,000		4,205,000
	652,350	18,270,598	534,210	1,314,210	840,000	1,590,000	2,499,513	4,676,000
STEP INCREASE FOR EMPLOYEE			-	-	-	-	297,500	-
			-	-	-	-	-	-
			-	-	-	-	297,500	-
TOTAL	74,481,093	95,621,737	79,350,000	80,345,429	83,458,000	83,708,379	92,434,667	92,038,750

	Source of Funds					Total
	Federal & State Grants	Long Term Borrowing	Cost Sharing	Local Funds	Impact Fees	
804 County Facilities	-	100,000	-	828,000	-	928,000
810 Waterways and Wharves	50,000	-	-	300,000	-	350,000
812 Highways and Streets	-	-	-	32,000	18,000	50,000
818 Recreation & Park Facilities	126,000	-	-	14,000	-	140,000
819 Public Schools	-	11,095,000	-	4,205,000	1,000,000	16,300,000
TOTAL Funding	176,000	11,195,000	-	5,379,000	1,018,000	17,768,000

Amount to be funded by Capital Fund Reserves
 Amount to be funded by General Fund Transfer
Total Local Funds requested:

1,174,000
4,205,000

5,379,000



	Prior Authorization	FY 2019 Funding				FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total	
		Federal & State Grants	Long Term Borrowing	Cost Sharing	Local Funds							Impact Fees
SUMMARY												
804 County Facilities	20,326,200	-	100,000	-	828,000	-	12,650,000	1,565,000	350,000	8,000,000	4,850,000	48,669,200
810 Waterways and Wharves	2,209,000	50,000	-	-	300,000	-	-	200,000	300,000	150,000	-	3,209,000
812 Highways and Streets	6,510,000	-	-	-	32,000	18,000	6,850,000	12,750,000	10,500,000	-	-	36,660,000
818 Recreation & Park Facilities	935,000	126,000	-	-	14,000	-	-	100,000	-	-	-	1,175,000
819 Public Schools	4,001,190	-	11,095,000	-	4,205,000	1,000,000	11,000,000	-	-	-	-	31,301,190
TOTALS	33,981,390	176,000	11,195,000	-	5,379,000	1,018,000	30,500,000	14,615,000	11,150,000	8,150,000	4,850,000	121,014,390

	Prior Authorization	FY 2019 Funding					FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
		Federal & State Grants	Long Term Borrowing	Cost Sharing	Local Funds	Impact Fees						
COUNTY FACILITIES (CPCOBLDG)												
8401	LAND ACQUISITION - Land acquisition for future County needs.	100,000										100,000
8404	HEALTH DEPARTMENT - Recaulking of chimneys, repointing of bricks, waterproofing front corner of basement area	100,000										100,000
8404	Health Department Facility 02 Feasibility Study	50,000										50,000
8416	Operations Center Expansion - 01 911 Center	3,595,000										3,595,000
8416	SECURITY ENHANCEMENTS -All 03 County Facilities	350,000					300,000					650,000
8417	Senior Center Parking Expansion 01	300,000										300,000
8423	WATER/SEWER EXTENSION - Design, engineering and construction of water and sewer line extensions to the Talbot County Community Center.	6,000,000										6,000,000
8425	Salt Building - Roads Department 01	200,000										200,000
8426	ROOF REPLACEMENT - Replace asphalt shingle roof at 142 N. Harrison Street & replace seam metal roof system at 605 Port Street, slate roof on wooden (1881) section of 20 N. West Street	160,000										160,000
8427	COURTHOUSE ROOF - Replace slate roof on Southwing	445,000										445,000

	Prior Authorization	FY 2019 Funding					FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
		Federal & State Grants	Long Term Borrowing	Cost Sharing	Local Funds	Impact Fees						
8428 EMERGENCY RADIO SYSTEM- Replace Tri-County Public Radio System	9,026,200				115,000						9,141,200	
AAA St. Michaels Library Expansion	-							350,000		4,850,000	5,200,000	
BBB PARKING LOTS- Asphalt overlay of Bay Street and Harrison Street Parking Lots	-				50,000		65,000				115,000	
CCC EMS STATIONS - North end of County and Bay Hundred Area	-					750,000	1,200,000				1,950,000	
DDD HEALTH DEPARTMENT - New Facil	-								8,000,000		8,000,000	
EEE TALBOT COUNTY COURTHOUSE masonry repairs -End wall of South wing at West street repointed along with part of wall along Dover Street. Rest of wall along Dover Street should be done in near future due to signs of failing masonry grout.					63,000							
FFF TALBOT COUNTY COURTHOUSE - HVAC & Cooling Tower Replacement and relocation					500,000							
GGG SHERIFF FACILITY - New Building for Sheriff			100,000			11,900,000						
HHH SIDEWALK - Repairs Replacement of Sidewalks, West, Dover & Federal Streets					100,000							
TOTAL COUNTY FACILITIES	20,326,200	-	100,000	-	828,000	-	12,650,000	1,565,000	350,000	8,000,000	4,850,000	36,006,200

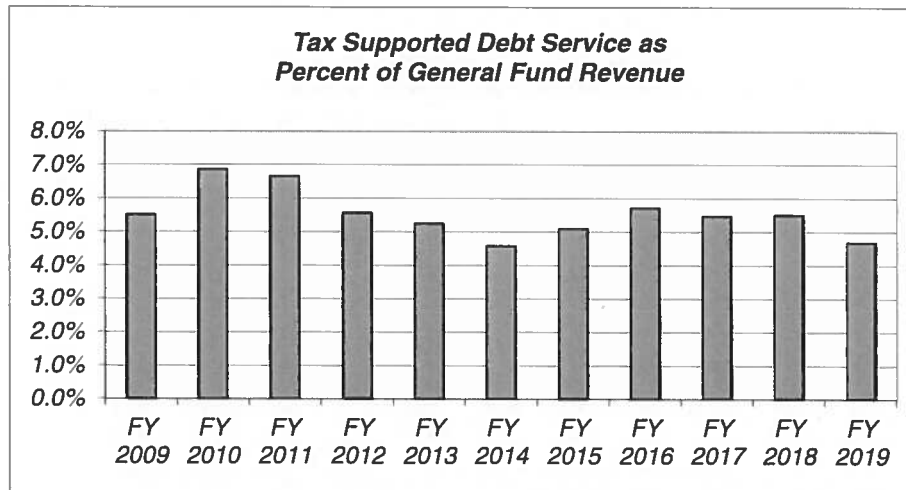
	Prior Authorization	FY 2019 Funding					FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
		Federal & State Grants	Long Term Borrowing	Cost Sharing	Local Funds	Impact Fees						
WATERWAYS & WHARVES (CPDOCKS)												
8498 WHARF INSPECTIONS - Underwater inspections of County's 4 wharves that carry vehicles.	20,000											20,000
8546 CLAIBORNE JETTY - Living Shoreline, Jetty Repairs	825,000						-	-	-	-		825,000
8524 LOWES WHARF BULKHEAD - Improvements.	200,000						-	-	-	-		200,000
8510 OAK CREEK LANDING - Parking lot 01 lighting and paving.	60,000					-	-	-	-	-		60,000
8502 PUBLIC LANDING MAINTENANCE PROGRAM - Maintenance repairs to existing public landings, including installation of ladders.	100,000	50,000				-	-	-	-	-		150,000
8544 TONGERS BASIN - Dredging/Bulkhead	329,000				300,000	-	-	-	-	-		629,000
8459 KINGSTON LANDING - Shoreline 01 Improvements	70,000											70,000
8499 TUNIS MILLS BRIDGE LANDING- Landing Repairs at mid point of Bridge. Boat Ramp Upgrade	100,000											100,000
8523 KNAPPS NARROWS/DOGWOOD 01 HARBOR DREDGING	250,000											250,000
8520 BLACK WALNUT POINT- Stone 01 Revetment Maintenance	225,000											225,000
8512 SHERWOOD PIER- Kayak Launch, 01 Pier and Bulkhead Improvements	30,000							-				30,000

	Prior Authorization	FY 2019 Funding					FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
		Federal & State Grants	Long Term Borrowing	Cost Sharing	Local Funds	Impact Fees						
BBB VILLA ROAD LANDING - Boat Ramp Upgrade	-						100,000					100,000
CCC SKIPTON CREEK LANDING - Boat Ramp Upgrade	-						100,000					100,000
DDD EASTON POINT LANDING- Walkway, Bulkhead and Boat Ramp Repairs	-							300,000				300,000
EEE TRED AVON DREDGING										150,000		150,000
TOTAL WATERWAYS & WHARVES	2,209,000	50,000	-	-	300,000	-	200,000	300,000	150,000	-	-	3,209,000

	Prior Authorization	FY 2019 Funding					FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
		Federal & State Grants	Long Term Borrowing	Cost Sharing	Local Funds	Impact Fees						
HIGHWAYS AND STREETS (CPSTREET)												
8458 TUNIS MILLS BRIDGE - Redecking of bridge surface and completing other improvements such as	1,730,000											1,730,000
8430 BRIDGES -GENERAL & MAINTENANCE- Improvements in accordance with recommendations of the NBIS inspection program	200,000											200,000
8581 GOLDSBOROUGH NECK/AIRPORT ROAD- Engineering Study, Stormwater Management, Road enhancements	1,630,000					4,800,000						6,430,000
8582 OLD ORCHARD ROAD- Evaluation and upgrade of water control structure	300,000											300,000
8583 CULVERT REPLACEMENT- mapping of existing culverts, evaluation of condition of culverts, Replace culverts as needed	2,100,000					1,000,000	1,000,000	1,000,000				5,100,000
8585 Water Quality Improvement Project	150,000					50,000						200,000
AAA BELLEVUE ROAD- Road widening, addition of shoulders	150,000					1,000,000	3,000,000					4,150,000
BBB BLACK DOG ALLEY - Survey Right of Way acquisition for Road widening	250,000						5,000,000					5,250,000
CCC ALMHOUSE ROAD - Road widening and improvements	-						3,750,000					3,750,000
DDD DOVER NECK ROAD - Road widening and improvements	-							4,500,000				4,500,000
EEE BAILEY'S NECK ROAD - Road widening and improvements	-							5,000,000				5,000,000
FFF CLAIBORNE ROAD - Repair concrete base	-				32,000						18,000	50,000

	Prior Authorization	FY 2019 Funding					FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
		Federal & State Grants	Long Term Borrowing	Cost Sharing	Local Funds	Impact Fees						
TOTAL HIGHWAYS AND STREETS	6,510,000	-	-	-	32,000	18,000	6,850,000	12,750,000	10,500,000	-	-	36,660,000
PARKS & REC FACILITIES (CPPARKS)												
8584 OXFORD ROAD PARK - Passive Park Development	935,000							100,000				1,035,000
AAA DOUGLASS PARK		126,000			14,000							140,000
TOTAL PARKS & REC FACILITIES	935,000	126,000	-	-	14,000	-	-	100,000	-	-	-	1,175,000
PUBLIC SCHOOLS (CPSCHOOL)												
8526 STM- Replace Roof 01	1,195,000											1,195,000
8560 EASTON ELEM - MOTON/DOBSON - Feasibility	2,780,190		11,095,000		4,205,000	1,000,000	11,000,000					30,080,190
8529 EHS METASYS HVAC 07	17,000											17,000
8554 PA/ SCOREBOARD 01	9,000											-
TOTAL PUBLIC SCHOOLS	4,001,190	-	11,095,000	-	4,205,000	1,000,000	11,000,000	-	-	-	-	31,292,190

Long-Term Debt Maturities 7/1/18- 6/30/19	Date Payable	Principal	Interest	Total
Chesapeake College Bond of 2000	07/15/18		1,881	1,881
	01/15/19	42,850	1,881	44,731
Chesapeake College Bond of 2003	07/15/18		1,331	1,331
	01/15/19	11,051	1,331	12,382
Chesapeake College Bond of 2014	10/01/18		28,135	28,135
	04/01/19	69,174	28,135	97,309
Public Facilities Bond of 2008 St. Michaels School Complex	12/15/18		-	-
	06/15/19		-	-
Black Walnut Point Shore Erosion Loan Matures 7/1/2025	07/01/18	9,100	-	9,100
Public Facilities Bonds of 2010 Easton Middle School, Tilghman Elementary	11/01/18		44,754	44,754
	05/01/19	679,145	44,754	723,899
Library	11/01/18		3,162	3,162
	05/01/19	47,980	3,161	51,141
Public Facilities Bonds of 2015 Chapel District (Refunding of 2006 Bonds)	12/15/18	142,700	16,200	158,900
	06/15/19		12,400	12,400
St. Michaels School Complex (Refunding of 2008)	12/15/18	1,270,000	227,475	1,497,475
	06/15/19		195,725	195,725
Lease Purchase Roads Department Equipment	monthly	47,239	1,480	48,719
	Motorola - Emergency Radio System	10/01/18	823,880	143,935
Neavitt Shore Erosion Loan (\$93,330)	07/01/18	8,619	-	8,619
TOTALS		3,151,738	755,740	3,907,478



	Balance June 30, 2017	Borrowed 2018	Redeemed 2018	Balance June 30, 2018	Proposed Borrowing FY 2019	Redeemable FY 2019	Balance June 30, 2019
Chesapeake College Bond of 2000 Matures 1/15/2020	133,311		42,850	90,461	-	42,850	47,611
Chesapeake College Bond of 2003 Matures 1/15/2023	71,537	-	10,522	61,015	-	11,051	49,964
Chesapeake College Bond of 2014 Matures 6/15/2034	1,573,310		66,423	1,506,887		69,174	1,437,713
	-			-			
Public Facilities Bond of 2006 Matures 6/30/2024	-	-		-	-		-
Public Facilities Bonds of 2008 Matures 12/15/2027	1,190,000	-	1,190,000	-	-	-	-
Black Walnut Point Shore Erosion Loan Matures 7/1/2025	81,900	-	9,100	72,800		9,100	63,700
Public Facilities Bonds of 2010 Matures 05/01/2022	4,356,389	-	1,315,683	3,040,706		727,125	2,313,581
Public Facilities Bonds of 2015 Matures 12/15/2027	14,886,400		160,000	14,726,400		1,412,700	13,313,700
Lease Purchase							
Roads Department Equipment	97,811		50,572	47,239		47,239	-
Motorola Emergency Radio System	5,195,777		797,772	4,398,005		823,880	3,574,125
Neavitt Shore Erosion Loan Matures 12/31/2029	77,571		8,619	68,952	-	8,619	60,333
TOTALS	27,664,006	-	3,651,541	24,012,465	-	3,151,738	20,860,727

	Primary Government			Component Units	
	Governmental	Business-Type	Total	Board of	
	Activities	Activities		Education	Library
ASSETS					
Cash and short-term investments	32,255,386	8,049,189	40,304,575	6,274,286	115,652
Investments	-	-	-	-	2,012,487
Receivables:					
Accounts receivable	509,024	969,232	1,478,256	-	7,716
Other	-	-	-	22,386	-
Intergovernmental:					
State of Maryland	3,588,473	785,394	4,373,867	37,732	-
Federal	216,744	3,793	220,537	386,540	-
Local	-	-	-	17,000	-
Prepaid items	55,539	7,670	63,209	-	546
Prepaid OPEB	5,446,608	-	5,446,608	-	-
Internal Balances	11,593,811	(11,593,811)	-	-	-
Inventories	-	173,241	173,241	-	-
Advances to (from) other funds	295,429	(295,429)	-	-	-
Other assets	-	-	-	-	118,336
Nondepreciable capital assets	36,520,047	8,489,505	45,009,552	624,446	1,880
Depreciable capital assets, net	49,835,301	59,261,185	109,096,486	55,749,296	610,463
Total Assets	<u>140,316,362</u>	<u>65,849,969</u>	<u>206,166,331</u>	<u>63,111,686</u>	<u>2,867,080</u>
DEFERRED OUTFLOWS OF RESOURCES					
Deferred charge on refunding	3,432,799	-	3,432,799	1,457,789	-
Pensions	936,778	29,004	965,782	-	-
Total Deferred Outflows	<u>4,369,577</u>	<u>29,004</u>	<u>4,398,581</u>	<u>1,457,789</u>	<u>-</u>
LIABILITIES AND NET ASSETS					
LIABILITIES					
Accounts payable and accrued liabilities	3,060,256	1,079,499	4,139,755	4,159,856	53,287
Other payables	2,472,285	-	2,472,285	3,314	118,336
Unearned revenue	4,644,015	113,597	4,757,612	580,488	3,411
Long-term liabilities, due within one year:					
Compensated absences	387,686	37,954	425,640	220,054	-
Bonds and notes payable	3,651,541	1,227,237	4,878,778	201,044	-
Obligations under state retirement system	-	-	-	39,308	-
Long-term liabilities, due in more than one year:					
Compensated absences	580,040	62,566	642,606	105,735	-
Bonds and notes payable	25,391,794	15,418,831	40,810,625	160,808	-
Obligations under state retirement system	-	-	-	542,881	-
Pension liability	12,374,154	-	12,374,154	5,207,243	-
Other post-employment benefit obligation	-	-	-	36,795,756	896,708
Total Liabilities	<u>52,561,771</u>	<u>17,939,684</u>	<u>70,501,455</u>	<u>48,016,487</u>	<u>1,071,742</u>
DEFERRED INFLOWS OF RESOURCES					
Pensions	758,244	-	758,244	357,021	-
NET POSITION					
Net Investment in Capital Assets	80,610,059	51,133,626	131,743,685	56,011,890	612,343
Restricted	96,616	-	96,616	443,224	906,861
Unrestricted	10,659,249	(3,194,337)	7,464,912	(40,259,147)	276,134
Total Net Position	<u>91,365,924</u>	<u>47,939,289</u>	<u>139,305,213</u>	<u>16,195,967</u>	<u>1,795,338</u>

Revenue Budget

Impact Fees

Library	20,000
Parks & Rec	25,000
Public Schools	85,000
General Government	60,000
Community College	4,000
Transportation - East	5,000
Transportation - West	10,000
Transportation - Easton	135,000
Transportation - Trappe	-
Interest	6,000
Prior Years' Reserve	1,203,000

Total Revenues 1,553,000

Expenditure Budget

Transfer to Other Funds

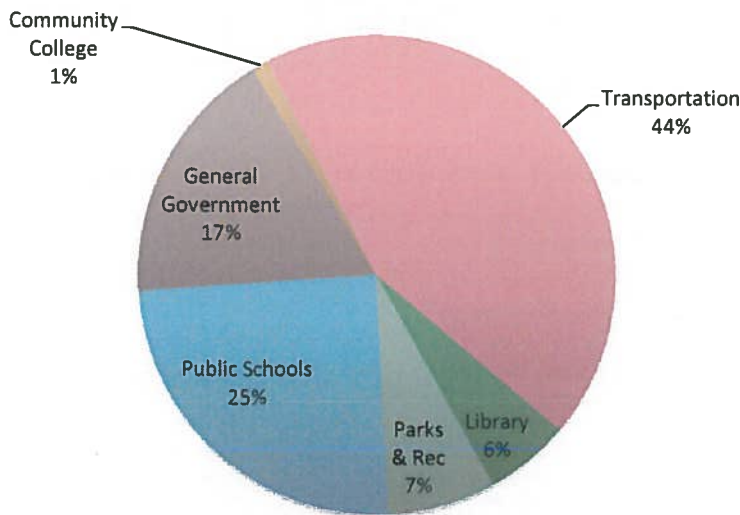
Transfer to General Fund	500,000
Transfer to Recreation Fund	35,000
Transfer to Capital Projects Fund	1,018,000
Reserves/ Future Use	-

Total Expenditures 1,553,000

Development Impact Fees are used to help pay for capital projects throughout the County. They are allocated for use within the public facility categories identified above.

Expenditures from the Development Impact Fund typically occur as transfers, either to the Capital Projects Fund or Recreation Fund to pay directly for ongoing projects, or to the General Fund to make debt service payments on completed projects.

Projected Revenues by Public Facility Category



Revenue Budget

Expenditure Budget

State & Federal Grants

Chesapeake & Atlantic Coastal Bays Trust -DNR	75,000
Department of Transportation	950,000
Emergency Services	50,000
Dept. of Housing & Community Development	100,000
Administrative Office of the Courts	67,500
Governor's Office of Crime Control & Prevention	25,000
Department of Human Resources	75,000

Public Works - Bay Trust Program	75,000
Community Transit	930,000
Emergency Services	50,000
Highway/Public Safety	90,000
Community Programs	164,657
Circuit Court	67,500
DHR- Child Support	75,000
Dept. of Housing & Community Developer	100,000

Community Programs

Franchise Fees	164,657
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Other Grants

Other Grants	25,000
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Miscellaneous Revenues

Contributions	10,000
Other	10,000

Total Revenues

1,552,157

Total Expenditures

1,552,157

TALBOT COUNTY COMMUNITY CENTER**Revenue Budget**

Admissions	75,000
Programs	150,000
Rentals	81,000
Skating Clubs	190,000
Skating Lessons	55,000
Skate Rentals	22,000
Snack Bar/Vending/Other	46,000
Sponsorships	20,000
Transfer from Special Revenue Fund	35,000
County Appropriation	451,000
Total Revenues	1,125,000

Expenditure Budget

Salaries & Benefits	370,303
Operating Expense	463,950
Capital Outlay	111,500
Debt Service	179,247
Total Expenditures	1,125,000

HOG NECK GOLF COURSE**Revenue Budget**

Green Fees	1,134,000
Handicap Fees	8,000
Cart Rentals	46,500
Pro Shop/Driving Range	195,000
Concessions	130,000
Other Income	6,500
County Appropriation	-
Total Revenues	1,520,000

Expenditure Budget

Salaries & Benefits	788,800
Operating Expense	484,700
Capital Outlay	67,500
Debt Service	179,000
Total Expenditures	1,520,000

Total Combined Revenues**2,645,000****Total Combined Expenditures****2,645,000**

Prior Authorizatio	FY 2019 Funding Request				2020	2021	2022	2023	2024	Total
	Federal & State Grants	Long Term Borrowing	Contributions	Local Funds						
Hog Neck Golf Course - Irrigation System- Replace entire system -on 27 holes	-	-	-	-	1,800,000	-	-	-	-	1,800,000
Talbot County Community Center- Gymnasium Addition	800,000	-	3,100,000	100,000	-	-	-	-	-	4,000,000
TOTAL Funding	-	800,000	-	3,100,000	100,000	1,800,000	-	-	-	5,800,000

DISTRICT #1

Unionville/Tunis Mills/Copperville

Revenue Budget

Sewer Service Charges	111,820	
Ready-to-Serve Charges	36,000	
Penalties and Interest	500	
Other Income	100	
Interest Income	250	
Total Revenues		148,670

Expenditure BudgetOperating Expenses

Salaries & Benefits	39,988	
Administrative Expense	2,100	
Fuel & Utilities	9,700	
Motor Vehicle Operation	1,800	
Contractual Services	18,500	
Sludge Disposal	4,000	
Supplies & Materials	10,500	
Insurance	1,050	
Repair & Replacement	18,032	105,670

Debt Service

Principal	35,000	
Interest	8,000	43,000

Total Expenditures		148,670
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DISTRICT #2

St. Michaels/Rio Vista/Bentley Hay

Revenue Budget

Sewer Service Charges	1,089,000	
Ready-to-Serve Charges	336,000	
Penalties and Interest	1,500	
Other Income	30,000	
Interest Income	-	
Total Revenues		1,456,500

Expenditure BudgetOperating Expenses

Salaries & Benefits	423,224	
Administrative Expense	10,000	
Fuel & Utilities	83,700	
Motor Vehicle Operation	5,500	
Contractual Services	243,000	
Sludge Disposal	65,000	
Supplies & Materials	79,000	
Insurance	12,500	
Repair & Replacement	19,967	941,891

Debt Service

Principal	470,393	
Interest	44,216	514,609

Total Expenditures		1,456,500
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DISTRICT #2
Royal Oak/Newcomb/Bellevue

Revenue Budget		
Sewer Service Charges	265,300	
Ready-to-Serve Charges	120,000	
Penalties and Interest	1,000	
Other Income	-	
Interest Income	500	
Total Revenues		386,800

Expenditure Budget		
<u>Operating Expenses</u>		
Salaries & Benefits	89,747	
Administrative Expense	3,950	
Fuel & Utilities	32,250	
Motor Vehicle Operation	2,000	
Contractual Services	100,000	
Sludge Disposal	12,500	
Supplies & Materials	30,000	
Insurance	1,600	
Repair & Replacement	10,753	282,800
<u>Debt Service</u>		
Principal	87,000	
Interest	17,000	104,000
Total Expenditures		386,800

DISTRICT #5
Tilghman

Revenue Budget		
Sewer Service Charges	312,250	
Ready-to-Serve Charges	7,450	
Penalties and Interest	1,000	
Benefit Charges	20,000	
Other Income	-	
Interest Income	-	
Total Revenues		340,700

Expenditure Budget		
<u>Operating Expenses</u>		
Salaries & Benefits	128,872	
Administrative Expense	3,550	
Fuel & Utilities	27,800	
Motor Vehicle Operation	3,000	
Contractual Services	75,000	
Supplies & Materials	46,400	
Insurance	4,000	
Repair & Replacement	21,478	310,100
<u>Debt Service</u>		
Principal	30,000	
Interest	600	30,600
Total Expenditures		340,700

Septage Receiving

Revenue Budget			
Service Charges	480,000		
Energy/Wind Income	24,000		
Other Income	50,000		
Total Revenues		554,000	
Expenditure Budget			
<u>Operating Expenses</u>			
Salaries & Benefits	154,326		
Administrative Expense	3,550		
Fuel & Utilities	15,000		
Motor Vehicle Operation	2,000		
Contractual Services	18,282		
Supplies & Materials	29,250		
Insurance	9,200		
Repair & Replacement	-	231,608	
<u>Debt Service</u>			
Principal	224,733		
Interest	97,659	322,392	
Total Expenditures		554,000	

Onsite Sewage Disposal System

Revenue Budget			
State Grants	835,000		
Other Income	-		
			835,000
Expenditure Budget			
<u>Operating Expenses</u>			
Salaries & Benefits	66,284		
Administrative Expense	350		
Motor Vehicle Operation	2,500		
Contractual Services	725,000		
Repair & Replacement	40,866		
			835,000
Total Expenditures			835,000

**DISTRICT #2
Martingham**

Revenue Budget			
Sewer Service Charges	233,450		
Ready-to-Serve Charges	36,000		
Penalties and Interest	200		
Other Income	20		
Interest Income	-		
Total Revenues		269,670	
Expenditure Budget			
<u>Operating Expenses</u>			
Salaries & Benefits	54,484		
Administrative Expense	3,250		
Fuel & Utilities	39,850		
Motor Vehicle Operation	2,000		
Contractual Services	8,500		
Sludge Disposal	4,500		
Supplies & Materials	14,500		
Insurance	750		
Repair & Replacement	4,836	132,670	
<u>Debt Service</u>			
Principal	92,000		
Interest	45,000	137,000	
Total Expenditures		269,670	

	FY 2019 Funding Request				FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Total
	Prior Authorization	Federal & State Grants	Long Term Borrowing	Local Funds						
Region II Wastewater System Improveme	5,195,000									5,195,000
Trice Field Sewer Extension	420,000									420,000
Ferry Point Marina - Sewer System		750,000	750,000							1,500,000
Bio Solids Facility - Repayment of purchase loan, upgrade of facility	8,500,000									8,500,000
Region II - Screw Press	600,000									600,000
Region V Wastewater Treatment Plant ENR Upgrade	3,500,000			2,500,000						6,000,000
Region II - Watershed Improvement Plan East & Northeast Region	5,500,000									5,500,000
West Region				2,250,000	5,250,000					7,500,000
Region V - Watershed Improvement Plan North Region				250,000	3,500,000	4,750,000	5,000,000	4,500,000		18,000,000
South Region				250,000	2,750,000					3,000,000
TOTAL Funding	23,715,000	750,000	750,000	-	5,250,000	11,500,000	4,750,000	5,000,000	4,500,000	56,215,000

PER EQUIVALENT DWELLING UNIT

	Annual Service Charge	Annual Benefit Charge	Ready to-Serve Charge*	System Expansion Charge	Annual Bay Restoration Fee
<u>District #1</u>					
Unionville/Tunis Mills/Copperville	\$600	\$0	\$10,000-12,000	\$0	\$60
<u>District #2</u>					
St. Michaels	\$650	\$0	\$10,000-12,000	\$0	\$60
Rio Vista/Bentley Hay	\$650	\$0	\$10,000-12,000	\$0	\$60
Royal Oak/Newcomb/Bellevue	\$600	\$0	\$10,000-12,000	\$0	\$60
Martingham	\$670	\$0	\$12,000	\$0	\$60
<u>District #5</u>					
Tilghman (Existing)	\$460	\$10	\$1,490	N/A	\$60
Tilghman (Designated New Areas)	\$460	\$324	\$1,490	\$2,500	\$60

Sanitary District Rate Definitions

Service Charge: *Current usage charge for sanitary system services. Billed quarterly.*

Benefit Charge: *Capital improvements charge that is earmarked to pay for capital repairs and upgrades at the County's wastewater treatment facilities. Billed quarterly except in St. Michaels, where it is billed annually.*

Ready-to-Serve Charge: *Hook-up, or tie-in, fee for new sanitary service. One-time charge. * In Districts #1 and #2, \$10,000 for lots that have previously paid Benefit Charges; \$12,000 for lots that have not.*

System Expansion Charge: *One-time charge set aside for capital projects designed to expand the County's wastewater treatment capacity.*

Bay Restoration Fee: *Funding to upgrade the State's wastewater treatment plants and onsite septic systems to reduce the amounts of nitrogen and phosphorus discharged into the Chesapeake Bay. Collected on behalf of the State of Maryland. Septic users are billed on their property tax bills.*

Revenue BudgetOperations

Land Rents	268,945
Office Rentals	29,005
Room Rentals	10,644
Tower	25,075
Advertising	6,000
Ramp Fees	25,000
Farm Rent	10,375
Tie Down Fees	18,000
Commissions	1,500
Security System	150
State & Federal Grants	43,106
Miscellaneous	15,500
Transfer from Fuel Facility	72,885
Transfer from Hangars	391,007
	<u>917,192</u>

Fuel Facility

Fuel Receipts	3,395,300
Miscellaneous	350
	<u>3,395,650</u>

Hangars

Rent Receipts	557,058
	<u>557,058</u>

Total Revenues**4,869,900****Expenditure Budget**Operations

Salaries & Benefits	364,199
Operating Expense	175,519
Tower Operations/Maintenance	35,000
Capital Outlay	57,474
Debt Service	100,000
FAA Match	185,000
	<u>917,192</u>

Fuel Facility

Fuel Expense	2,414,000
Operating Expense	6,200
Transfer to Operations	72,885
Debt Service	14,525
Repair & Replacement	888,040
	<u>3,395,650</u>

Hangars

Operating Expense	24,000
Transfer to Operations	391,007
Debt Service	139,250
Repair & Replacement	2,801
	<u>557,058</u>

Total Expenditures**4,869,900**

	2019	2020	2021	2022	2023	2024	Total
SUMMARY							
A	Remove Obstructions - Land Acquisition/Easements	902,714	1,037,835			-	1,940,549
B	Remove Obstruction Existing 4-22 & 15-33 - Environmental Mitigation	1,216,936	665,249	750,000	217,800		2,849,985
C	Runway 4/22 & Extend RW 15/33 Design & Construction	4,270,923	1,888,889		6,740,000		12,899,812
D	New Hangar Site Design (all County Funds)	250,000					250,000
E	Existing Runway 15/33 Design & Construction				3,210,000		3,210,000
F	Remove Obstructions (RW 4-22 Extend) Design				1,500,000		1,500,000
TOTALS		6,640,573	3,591,973	750,000	11,667,800	-	22,650,346

SOURCE OF FUNDS

Projects (except for Project D) are funded 90% by Federal Grants, 5.0% by State Grants and 5.0% by Airport funds.

All long range Capital Projects are under review by the FAA and the County Council.

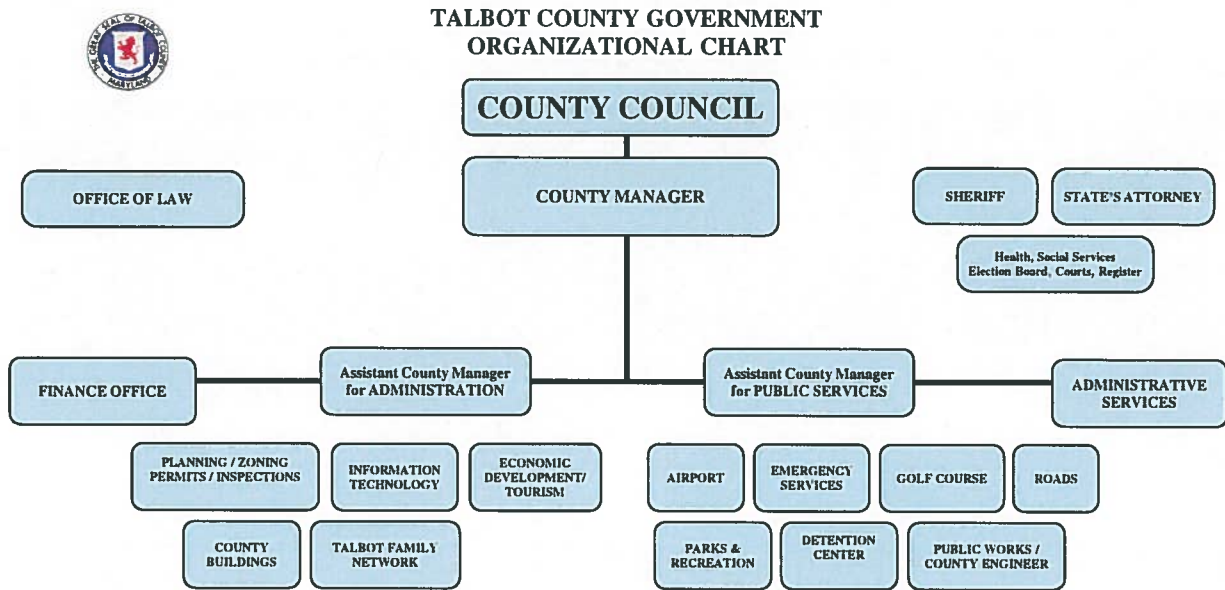
Revenue BudgetState & Federal Grants

Administration	109,979
Community Partnership	285,500
Other Grants	150,000
County Appropriation	2,500

Total Revenues547,979**Expenditure Budget**

Administration	112,479
Community Programs	435,500

Total Expenditures547,979



	Authorized Full Time Positions	
	FY 2018	FY 2019
Administrative Services	3.00	3.00
Airport ¹	5.00	5.00
Circuit Court	4.00	4.00
Community Center	3.50	3.50
County Attorney	3.00	3.00
County Buildings	7.00	7.00
County Manager	4.00	4.00
Department of Corrections/Central Booking	49.00	49.00
Economic Development	2.00	2.00
Emergency Management	26.75	26.75
Emergency Medical Services	45.25	45.25
Finance	10.75	10.75
Golf Course	5.00	7.00
Information Technology	3.00	3.00
Parks/Landings/ Pools	5.50	5.50
Permits & Inspections ¹	5.00	5.00
Planning & Zoning	11.00	11.00
Public Works ²	21.25	21.25
Roads	24.00	24.00
Sheriff	37.00	39.00
State's Attorney	11.00	12.00
Tourism ¹	2.00	2.00
Total	288.00	293.00

¹ Funded primarily with dedicated revenue sources; not local taxes.

² Includes Sanitary Districts, which are self-supported.