

# FY 2018 Approved Budget



Current Expense Budget FY 2018

Annual Capital Budget FY 2018

Five-Year Capital Improvement Program FY 2019 - FY 2023

# Talbot County FY 2018 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, 2017 through June 30, 2018 (FY 2018). The Annual Budget and Appropriation Ordinance was introduced by legislative action of the Talbot County Council on April 11, 2017 and was passed on May 23, 2017.

The FY 2018 Approved Current Expense Budget totals \$83,458,000, which represents an increase of 5.12 percent, or \$4,108,000, from the FY 2017 Approved Budget. Public Safety is a priority in this budget. This budget increases funding for Public Safety; adding a new Central Booking facility, 2 new part time positions in the Sheriff's Office and a new part time investigator position in the State's Attorney's Office. The Approved Budget provides for a salary increase (Step) for full time County employees effective July 1, 2017.

The Talbot County Public Schools (TCPS) is funded at the mandated maintenance of effort level. Additionally this budget provides the TCPS with \$1,122,932 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 and pension costs, totals \$41.3 million and represents 49.5 percent of the total General Fund budget. In broad terms, the increase in the Approved Expense Budget is comprised of the following:

Public Schools	\$1,134,538	2.83% ↑
Public Safety	879,375	5.43% ↑
County Roads	585,027	12.37% ↑
Chesapeake College	103,446	5.75% ↑
Library	78,438	6.61% ↑
All Other County Operating	<u>1,327,176</u>	<u>8.91% ↑</u>
Total Change	4,108,000	5.12% ↑

Projected operating revenues total \$80,766,000; therefore, \$2,526,000 of General Fund reserves and \$166,000 of Development Impact Funds 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 2018. The graphs on the next page summarize the distribution of revenues and expenses by major categories.

Property Tax revenues are projected to generate \$38.4 million, or 46 percent of total operating revenues. The revenue estimate is based on a Real Property Tax rate of \$.5708 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 \$0.0237 more than the current County Property Tax rate and includes a \$0.0159 Education Supplement. The County Council is continuing to grant tax differentials to the incorporated towns in FY 2018. The tax rate differential for each town will be as follows: Easton, \$.133; Oxford, \$.117; Queen Anne, \$.061; St. Michaels, \$.127; and Trappe, \$.098. The total estimated County real property base subject to the tax levies is \$7,169,309,062.

The local Income Tax, based on a rate 2.40% of Maryland Taxable Income, is projected to generate \$26,900,000, or 32.2 percent of total operating revenues.

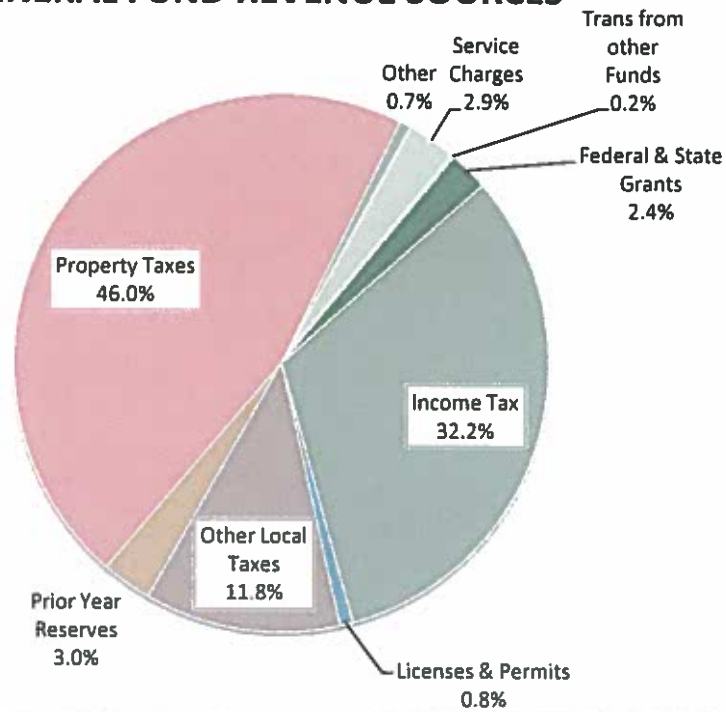
A Statement of General Fund Long-Term Debt Outstanding is included in this document as well as a schedule of Debt Service Requirements for the upcoming year. In FY 2018, annual debt service payments will equal 5.5 percent of projected General Fund revenues.

The Approved Capital Budget for FY 2018 totals \$5,076,000 – (\$2,700,000 from proceed from Long Term Borrowing, \$850,000 from Federal and State Grants, \$119,500 from Development Impact Fees and \$1,406,500 from Capital Fund reserves).

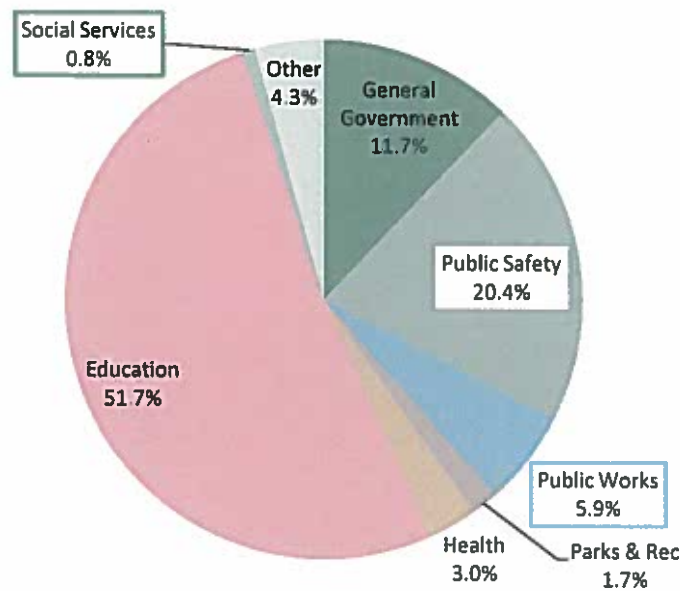
Other FY 2018 Operating and Capital Budgets presented in this document include the Development Impact Fund, Grants & Special Revenues Fund, Talbot County Community Center, Hog Neck Golf Course, Sanitary Districts, Easton Airport and the Talbot Family Network.

R. Andrew Hollis, County Manager

### GENERAL FUND REVENUE SOURCES



### GENERAL FUND EXPENDITURES



Talbot County - FY 2018

	FY 2015 Actual	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimate	FY 2018 Approved Budget	
<b><u>Local Property Taxes</u></b>						
4000	Real Property	33,996,787	34,546,760	34,807,000	34,800,000	36,512,000
400001	Real Property- Education Supplement (.86 cents)			612,400	614,845	1,171,900
4001	Railroad & Public Utilities	777,061	806,112	780,000	842,000	800,000
4002	Real Property-Prior Years	(3,756)	(5,080)	-	-	-
4004	Penalties & Interest	189,757	173,032	185,000	165,000	165,000
4005	Semi Annual Service Charge	-	-	4,500	3,510	3,500
4006	Discount on Taxes	(232,998)	(240,448)	(239,900)	(246,555)	(246,000)
		34,726,851	35,280,376	36,149,000	36,178,800	38,406,400
<b><u>Income Tax</u></b>						
4025	Local Income Tax	28,562,934	26,568,636	26,100,000	27,000,000	26,900,000
		28,562,934	26,568,636	26,100,000	27,000,000	26,900,000
<b><u>Other Local Taxes</u></b>						
4030	Recordation	5,887,703	6,216,903	5,250,000	6,175,000	5,250,000
4031	Transfer	3,505,646	3,741,415	3,300,000	3,825,000	3,300,000
4035	Public Accommodations	1,215,271	1,295,768	1,200,000	1,250,000	1,200,000
4040	Admissions and Amusement	36,065	23,406	30,000	20,000	20,000
4042	Mobile/Manufactured Home	62,161	63,502	50,000	55,000	60,000
		10,706,846	11,340,994	9,830,000	11,325,000	9,830,000
<b><u>Licenses and Permits</u></b>						
4050	Beer, Wine & Liquor Licenses	178,205	182,720	170,000	170,000	175,000
4051	Alcoholic Beverages Fines	-	1,500	-	-	-
4053	Traders Licenses	36,733	28,769	32,000	27,000	27,000
4055	Building Permits	160,649	212,180	170,000	220,000	220,000
4056	Plumbing Permits	13,160	11,009	12,000	10,000	10,000
4058	Planning & Zoning Fines	650	-	-	200	-
4059	Gas Permits	8,378	9,302	6,500	6,500	6,500
4060	Health Department Fees	60	-	-	-	-
4061	Floodplain Permits	1,330	1,820	1,000	1,000	1,000
4065	Electrical Licenses	25,699	17,540	20,000	19,000	19,000
4066	Plumbing Licenses	8,415	7,185	7,000	7,000	7,000
4067	HVAC Inspections	9,389	12,689	8,000	9,000	9,000
4068	HVAC Registrations	3,415	4,375	3,000	3,000	3,000
4069	Gas Licenses	3,715	1,125	1,000	1,000	1,000
4070	Stormwater Permits/Waiver	16,350	18,450	10,000	12,000	10,000
4076	Road Construction				1,600	20,000
4080	Animal Licenses & Fines	5,159	4,465	4,000	4,000	4,000
4083	Marriage Licenses	7,570	(965)	3,000	3,000	3,000
4090	Boat Ramp Permits	115,380	169,204	110,000	130,000	130,000
4091	Boat Ramp Violations	1,075	270	1,000	200	200
		595,332	681,638	558,500	624,500	645,700

**Talbot County - FY 2018**

	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Approved Budget</b>	<b>FY 2017 Estimate</b>	<b>FY 2018 Approved Budget</b>
<b><u>Grants from Federal Government</u></b>					
4100				-	
4119	2,200	2,000	2,000	2,000	-
4171	9,016	-	10,000	10,000	-
4173	74,362	80,583	45,000	45,000	80,000
4174	100,153	299,828	25,000	25,000	75,000
4175					
4184	1,200	-			
4206	-	-	-	-	-
	<b>186,931</b>	<b>382,411</b>	<b>82,000</b>	<b>82,000</b>	<b>155,000</b>
<b><u>State Shared Taxes</u></b>					
4190	415,631	375,392	350,000	350,000	475,000
4195	68,468	50,329	30,000	30,000	30,000
	<b>484,099</b>	<b>425,721</b>	<b>380,000</b>	<b>380,000</b>	<b>505,000</b>
<b><u>Grants from State Government</u></b>					
4200	102,672	97,667	124,079	124,079	124,079
4202	14,805	13,080	10,000	12,000	10,000
420201	4,500	6,000	4,500	3,000	3,000
420204				6,000	6,000
420502	3,791	6,461	3,500	3,500	3,500
4208	290,184	300,080	290,000	290,000	290,000
4210	276,098	275,182	250,000	250,000	250,000
421301	-	-	-	-	49,000
4215	23,700	23,700	-	-	-
421601	-	-	-	-	-
4221	120,162	133,904	206,100	161,994	285,240
4224	104,718	132,206	155,711	137,121	142,559
4228	4,000	1,000	-	-	-
4230	15,000	15,000	15,000	15,000	15,000
426101	-	-	-	-	-
4265	-	35,011	-	-	-
4267	11,226	16,465	12,000	12,000	12,000
4280	55,111	81,146	40,000	89,000	50,000
4285	57,417	69,390	75,000	75,000	75,000
4290	155	-	150	150	150
	<b>1,083,540</b>	<b>1,206,292</b>	<b>1,186,040</b>	<b>1,178,844</b>	<b>1,315,528</b>

**Talbot County - FY 2018**

	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Approved Budget</b>	<b>FY 2017 Estimate</b>	<b>FY 2018 Approved Budget</b>
<b><u>General Government</u></b>					
4300	Zoning Certificates	18,494	18,168	15,000	15,000
4301	Subdivision Applications	23,050	13,708	20,000	12,000
4302	Re-Zoning Applications	-	-	1,000	1,000
4303	Zoning Violations	970	965	-	225
4304	Administrative Variance	3,800	3,600	2,700	2,700
4305	Code Enforcement	46,800	-	-	-
4306	Non Conforming Structures	300	300	300	-
4307	Board of Appeals	6,400	4,800	5,600	6,000
4309	Landscape Planning	-	10,046	1,000	-
4310	Site Plan Review	1,158	2,495	3,000	3,500
4312	Forest Conservation Fees	900	4,025	2,500	2,500
4314	Critical Area Forest Preservation	24,600	3,086	10,000	14,370
4315	Bed and Breakfast	375	675	600	600
4316	Home Occupation	225	525	300	300
4317	Short Term Rentals	13,950	15,850	13,000	14,000
4320	Trailer Court Fees	375	525	300	300
4321	Produce Stand Permits	1,100	1,500	1,000	1,000
4325	Roadside Vendors License	2,000	1,000	1,500	1,000
4332	Weed & Litter Fees	2,039	2,750	2,000	1,500
4333	GIS Data	74	40	-	40
4341	Access Fees	2,300	2,432	500	3,000
4346	Weed Control Spraying Fees	50,899	55,687	40,000	50,000
4356	Tourism	-	-	-	-
4357	Tourism-Co-Op Advertising Fee	150,304	107,409	100,000	100,000
4365	Election Fees	538	63	750	210
4366	Election- Voter Lists	618	120	400	-
4375	Sheriff's Fees	26,371	24,862	25,000	24,000
4383	911 Center			400,000	400,000
4390	Emergency Medical Services	1,404,249	1,322,721	1,350,000	1,350,000
4392	MIEMSS - EMS Communications	125,000	125,000	125,000	125,000
4396	Hazmat	-	-	-	-
4450	Mosquito Control Fees	115,961	110,303	115,000	95,000
		<b>2,022,849</b>	<b>1,832,655</b>	<b>2,236,450</b>	<b>2,223,245</b>
<b><u>Public Safety</u></b>					
4417	Boarding of Local Prisoners	16,650	21,105	18,000	18,000
4420	Weekender's Fees	2,980	1,410	2,000	2,000
4422	Live In/Work Out Fees	2,239	2,223	2,500	3,800
4425	Home Detention Program	240	600	500	750
4429	Federal Prisoner Program	-	10,603	18,250	18,250
4445	Community Service Fees	4,341	4,220	3,000	3,200
		<b>26,450</b>	<b>40,161</b>	<b>44,250</b>	<b>46,000</b>

**Talbot County - FY 2018**

	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Approved Budget</b>	<b>FY 2017 Estimate</b>	<b>FY 2018 Approved Budget</b>
<b><u>Recreation</u></b>					
4455 Boat Slips	65,376	62,263	60,000	60,000	60,000
4456 Program Fees	10,122	-		-	
4780 Other Grants	-	2,380		4,825	4,825
<b><u>Pools</u></b>					
Fees - GPM Pool	-	38,026	39,500	44,701	43,250
Fees - Bay 100 Pool	-	73,421	51,500	57,782	56,750
	<b>75,497</b>	<b>176,090</b>	<b>151,000</b>	<b>167,308</b>	<b>164,825</b>
<b><u>Miscellaneous</u></b>					
4550 Fines & Forfeitures	2,760	3,017	-	-	-
4555 Rents	23,898	40,577	30,000	60,000	261,965
4616 Bay Restoration	3,709	3,149	2,500	2,500	2,500
4900 Interest	82,007	122,485	50,000	75,000	75,000
4956 Miscellaneous Revenues	290,273	1,094,362	199,260	800,000	219,832
4962 Vending- Employee Appreciation	28	-	-	-	-
Other				600	
	<b>402,675</b>	<b>1,263,590</b>	<b>281,760</b>	<b>938,100</b>	<b>559,297</b>
<b><u>Transfer from Other Funds</u></b>					
4955 Development Impact Fund		212,250	195,000	195,000	166,000
	-	212,250	195,000	195,000	166,000
<b><u>Reserve &amp; Unexpended General Funds</u></b>					
Notes/Bonds issued		16,533,818		-	
Note issued - Chesapeake College					
4975 Reserve & Unexpended Funds					
From Prior Years			2,156,000	-	2,526,000
	-	16,533,818	2,156,000	-	2,526,000
<b>TOTAL</b>	<b>78,874,005</b>	<b>95,944,632</b>	<b>79,350,000</b>	<b>80,338,797</b>	<b>83,458,000</b>



- Tax Rates:
1. Real Property Tax revenue for FY 2018 is based on a rate of \$.5549 per \$100 of assessed valuation plus an Education Supplement of \$.0159 per \$100 of assessed valuation (total rate of \$.5708) for all properties outside the incorporated limits of the Towns of Easton, Oxford, Queen Anne, St. Michaels and Trappe. The FY 2018 Real Property Tax rate is \$.4219 per \$100 of assessed valuation plus an Education Supplement of \$.0159 per \$100 of assessed valuation (total rate of \$.4378) for all properties within the incorporated limits of the Town of Easton. The FY 2018 Real Property Tax rate is \$.4379 per \$100 of assessed valuation plus an Education Supplement of \$.0159 per \$100 of assessed valuation (total rate of \$.4538) for all properties within the incorporated limits of the Town of Oxford. The FY 2018 Real Property Tax rate is \$.4939 per \$100 of assessed valuation plus an Education Supplement of \$.0159 per \$100 of assessed valuation (total rate \$.5098) for all properties within the incorporated limits of the Town of Queen Anne. The FY 2018 Real Property Tax rate is \$.4279 per \$100 of assessed valuation plus an Education Supplement of \$.0159 per \$100 of assessed valuation (total rate \$.4438) for all properties within the incorporated limits of the Town of St. Michaels. The FY 2018 Real Property Tax rate is \$.4569 per \$100 of assessed valuation plus an Education Supplement of \$.0159 per \$100 of assessed valuation (total rate \$.4728) for all properties within the incorporated limits of the Town of Trappe.
 

Railroad & Public Utilities Tax revenue for FY 2018 is based on a rate of \$1.4270 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 2018 Railroad & Public Utilities Tax rate is \$1.0945 per \$100 of assessed valuation for all properties within the incorporated limits of the Town of Easton. The FY 2018 Railroad & Public Utilities Tax rate is \$1.1345 per \$100 of assessed valuation for all properties within the incorporated limits of the Town of Oxford. The FY 2018 Railroad & Public Utilities Tax rate is \$1.2745 per \$100 of assessed valuation for all properties within the incorporated limits of the Town of Queen Anne. The FY 2018 Railroad & Public Utilities Tax rate is \$1.1095 per \$100 of assessed valuation for all properties within the incorporated limits of the Town of St. Michaels. The FY 2018 Railroad & Public Utilities Tax rate is \$1.182 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 0.83 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 2018 is based on a rate of 2.40 percent of the Maryland Taxable Income.
  3. Recordation Tax revenue for FY 2018 is based on a rate of \$6.00 per \$500 of the value of the recorded transaction.
  4. Transfer Tax revenue for FY 2018 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 2018 is based on a rate of \$50 per mobile/manufactured home per quarter.
  6. Public Accommodations Tax revenue for FY 2018 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 2018 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 - Per Lot .....	200.00
Subdivision Application-Minor / Critical Area - Per Lot .....	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 .....	150.00
Major Line Revision .....	300.00
Zoning Amendments - Map and Text Amendments .....	500.00
Site Plan Waiver .....	25.00
Administrative Site Plan Review .....	50.00
Site Plan Review - Major / Commercial / Industrial Uses - Building up to 10,000 sq. ft. ....	200.00
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 .....	150.00
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 .....	250.00
- Renewal .....	100.00
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
 <b>FOREST CONSERVATION</b>	
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
 <b>CRITICAL AREA PRESERVATION</b>	
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
 <b>CONSERVATION FEE FOR RELEASE OF AGRICULTURAL USE RESTRICTION</b>	
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 .....	40.00
Re-inspection Fee .....	40.00
Floodplain Management (A & V Zones) .....	35.00
Zoning Certificate - Per Certificate .....	<b>70.00</b>

\*Except manufactured units, which shall be based on retail price

**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
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**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
<b>PRIMARY TRANSFORMERS, ENCLOSURES &amp; SUBSTATIONS</b>	
Up to 15 KVA .....	67.00
Over 15 to 35 KVA .....	100.00
Over 35 KVA .....	112.00
Applies to each bank of transformers.	
<b>LOW VOLTAGE &amp; SIGNALING SYSTEMS</b>	
First 15 Devices .....	67.00
Each Additional 5 Devices .....	6.00
<b>CONSTRUCTION SERVICE*</b>	
Up to 400 amps .....	45.00
Over 400 amps - regular fees apply	
<b>SWIMMING POOLS</b>	
Bonding Only .....	45.00
Motors, Pumps, Lighting & Receptacles .....	45.00
Bonding & Wiring .....	90.00
Additional Trips .....	45.00
Re-inspection Fee .....	45.00
<b>ELECTRICAL INSPECTIONS - RESIDENTIAL</b>	
<b>NEW CONSTRUCTION</b>	
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
<b>MOBILE HOME*</b>	
Service Only .....	50.00
<b>MINOR ALTERATIONS &amp; ADDITIONS*</b>	
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



<b>PERMISSION TO PERFORM WORK IN COUNTY RIGHT-OF-WAY</b>	
Residential Permit - Any work that ties into a county road right-of-way, landscape, etc. performed by landowner	\$50/inspection
Subcontractor Permit- Any work performed by subcontractors/utility companies, etc. that ties into county road right-of-way	\$50/inspection
 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.	 150.00
 <b>WEED CONTROL</b>	
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
 <b>EMERGENCY SERVICES</b>	
<b>EMERGENCY MEDICAL SERVICES</b>	
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
 <b>SPECIAL OPERATIONS / HAZ MAT*</b>	
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.	
 <b>ANIMAL CONTROL</b>	
<b>LICENSES - DOGS &amp; CATS</b>	
Neutered / Spayed . . . . .	5.00
Not Neutered / Spayed . . . . .	25.00
 <b>REDEMPTION FEES</b>	
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 .....	450.00
30 Foot Slip / Annual Fee .....	500.00
35 Foot Slip / Annual Fee .....	525.00
40 Foot Slip / Annual Fee .....	550.00
Utility Access Fee - Annual Fee .....	55.00

**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 J .....	45.00
Caterer's Endorsement .....	200.00
Application Fee - Classes A, B, B-F, B-T, C, D, G, G-C .....	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 2014 Actual	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimate	FY 2018 Department Request	FY 2018 Approved Budget
<b><u>County Council</u></b>								
Salaries & Benefits	73,000	73,111	158,648	154,006	157,336	154,850	157,188	157,188
Operating Expense	42,846	46,408	48,200	51,190	57,150	58,150	57,150	57,150
	115,846	119,519	206,848	205,196	214,486	213,000	214,338	214,338
<b><u>Circuit Court</u></b>								
Salaries & Benefits	140,694	140,791	202,180	195,384	211,449	200,673	257,113	259,513
Operating Expense	49,208	30,508	37,900	30,202	37,100	35,700	38,880	38,880
Capital Outlay	1,880	20,522	13,000	9,304	-	-	5,000	-
	191,782	191,821	253,080	234,890	248,549	236,373	300,993	298,393
<b><u>Court Stenographer</u></b>								
Salaries & Benefits	35,530	35,315	41,633	41,153	41,636	40,385	44,440	44,446
Operating Expense	99	-	150	49	150	150	150	150
	35,629	35,315	41,783	41,202	41,786	40,535	44,590	44,596
<b><u>Circuit Court Family Services</u></b>								
Salaries & Benefits	57,305	60,547	60,081	62,568	87,000	67,114	133,240	133,240
Operating Expense	47,129	59,995	107,200	71,338	119,100	94,880	152,000	152,000
	104,434	120,542	167,281	133,906	206,100	161,994	285,240	285,240
<b><u>Circuit Court Problem Solving Courts</u></b>								
Salaries & Benefits	88,767	87,236	113,418	91,825	115,420	108,573	107,681	111,830
Operating Expense	11,000	17,170	26,148	40,699	40,271	28,548	30,729	30,729
	99,767	104,406	139,566	132,524	155,691	137,121	138,410	142,559
<b><u>Orphans' Court</u></b>								
Salaries & Benefits	17,672	17,096	62,846	49,421	49,048	49,983	58,447	50,505
Operating Expense	254	179	2,225	759	2,225	2,225	2,225	2,225
	17,926	17,275	65,071	50,180	51,273	52,208	60,672	52,730
<b><u>State's Attorney</u></b>								
Salaries & Benefits	505,341	541,831	790,703	778,344	771,944	786,616	825,042	799,190
Operating Expense	42,699	41,621	54,335	60,377	56,500	66,500	66,500	74,165
Capital Outlay	412	-	2,500	42,355	36,628	41,265	8,415	-
	548,452	583,452	847,538	881,076	865,072	894,381	899,957	873,355
<b><u>Child Support Enforcement</u></b>								
Salaries & Benefits	114,891	4,647	-	-	-	-	-	-
Operating Expense	81,937	24	-	-	-	-	-	-
	196,828	4,671	-	-	-	-	-	-
<b><u>Victim-Witness Program</u></b>								
Salaries & Benefits	108,366	110,590	156,074	149,594	152,902	169,360	217,203	167,938
Operating Expense	2,354	2,255	5,490	3,796	5,380	6,980	6,980	6,126
Capital Outlay	-	-	-	-	-	-	3,600	-
	110,720	112,845	161,564	153,390	158,282	176,340	227,783	174,064

	FY 2014 Actual	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimate	FY 2018 Department Request	FY 2018 Approved Budget
<b><u>County Administration</u></b>								
Salaries & Benefits	415,871	431,928	619,625	644,679	655,576	651,291	658,367	663,767
Operating Expense	49,363	58,182	53,760	52,056	56,650	58,592	59,850	59,850
Capital Outlay	4,279		8,000	3,852	8,000	8,000	8,300	8,000
	469,513	490,110	681,385	700,587	720,226	717,883	726,517	731,617
<b><u>Board of Supervisors of Elections</u></b>								
Salaries & Benefits	156,620	175,462	167,139	236,976	236,504	236,504	239,317	246,021
Operating Expense	87,460	110,403	149,900	128,425	140,687	142,547	133,974	133,974
Capital Outlay	4,379							
	248,459	285,865	317,039	365,401	377,191	379,051	373,291	379,995
<b><u>Registration &amp; Election</u></b>								
Salaries & Benefits		81,745	44,000	43,779	44,500	46,360	46,000	46,000
Operating Expense		3,600	5,500	3,600	4,200	4,200	3,600	3,600
	-	85,345	49,500	47,379	48,700	50,560	49,600	49,600
<b><u>Finance Office</u></b>								
Salaries & Benefits	459,940	480,077	706,297	690,474	712,595	701,821	719,059	728,611
Operating Expense	155,864	161,850	192,750	191,917	204,819	213,669	287,669	287,669
Capital Outlay	4,649		-			2,500	11,000	
	620,453	641,927	899,047	882,391	917,414	917,990	1,017,728	1,016,280
<b><u>Assessment Office</u></b>								
Operating Appropriation	179,670	178,893	210,000	196,618	200,000	200,000	300,000	275,000
	179,670	178,893	210,000	196,618	200,000	200,000	300,000	275,000
<b><u>County Attorney</u></b>								
Salaries & Benefits	238,504	222,060	310,981	322,770	346,101	337,194	346,101	344,884
Operating Expense	16,225	33,186	25,700	20,456	25,725	25,875	25,725	25,725
Contractual Services								
	254,729	255,246	336,681	343,226	371,826	363,069	371,826	370,609
<b><u>Planning &amp; Zoning</u></b>								
Salaries & Benefits	395,185	384,040	644,945	567,087	650,873	629,551	744,575	752,894
Operating Expense	30,278	42,271	104,900	29,631	94,800	94,800	44,800	44,800
Capital Outlay	3,820							
	429,283	426,311	749,845	596,718	745,673	724,351	789,375	797,694
<b><u>Board of Appeals</u></b>								
Salaries & Benefits	62,986	65,208	89,814	84,952	88,615	91,081	91,058	92,041
Operating Expense	5,736	11,069	15,650	9,441	15,325	14,725	21,075	21,075
	68,722	76,277	105,464	94,393	103,940	105,806	112,133	113,116
<b><u>Historic Preservation Commission</u></b>								
Operating Expense	1,485	5,912	6,300	7,449	5,400	5,200	5,400	5,400
	1,485	5,912	6,300	7,449	5,400	5,200	5,400	5,400

	FY 2014 Actual	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimate	FY 2018 Department Request	FY 2018 Approved Budget
<b><u>County Buildings Maintenance</u></b>								
Salaries & Benefits	251,262	283,757	427,178	428,414	436,461	434,446	421,594	428,185
Operating Expense	349,007	343,033	342,740	337,532	342,740	414,106	632,740	623,840
Capital Outlay	91,896	35,488	10,300	9,537	-	-	14,000	-
	692,165	662,278	780,218	775,483	779,201	848,552	1,068,334	1,052,025
<b><u>Library Maintenance</u></b>								
Operating Expense	134,000	137,101	133,700	134,505	133,700	131,860	133,700	133,700
Capital Outlay	-	-	12,300	-	-	-	-	-
	134,000	137,101	146,000	134,505	133,700	131,860	133,700	133,700
<b><u>Information Technology</u></b>								
Salaries & Benefits	192,354	194,704	280,638	283,796	283,493	291,141	283,092	285,655
Operating Expense	94,281	75,195	109,820	55,099	112,524	95,524	112,524	112,524
Capital Outlay	276,866	300,619	35,000	94,613	-	7,500	205,973	145,000
	563,501	570,518	425,458	433,508	396,017	394,165	601,589	543,179
<b><u>Insurance</u></b>								
Operating Expense	83,599	85,256	112,000	109,487	131,810	159,746	177,310	177,310
	83,599	85,256	112,000	109,487	131,810	159,746	177,310	177,310
<b><u>Board of Liquor License Comm.</u></b>								
Salaries & Benefits	10,016	8,072	10,900	10,755	10,901	11,326	11,767	11,767
Operating Expense	1,893	1,354	3,425	3,596	3,425	4,065	3,275	3,275
	11,909	9,426	14,325	14,351	14,326	15,391	15,042	15,042
<b><u>Sheriff</u></b>								
Salaries & Benefits	1,616,761	1,712,701	2,666,887	2,679,471	2,897,270	2,901,820	3,305,636	3,175,487
Operating Expense	339,207	364,618	430,740	391,557	444,150	471,150	482,700	482,700
Capital Outlay	198,383	229,621	275,850	336,798	168,000	171,217	117,039	105,175
	2,154,351	2,306,940	3,373,477	3,407,826	3,509,420	3,544,187	3,905,375	3,763,362
<b><u>DARE</u></b>								
Salaries & Benefits	79,092	85,916	93,269	73,894	73,127	76,019	102,878	48,633
Operating Expense	9,209	13,162	14,370	9,696	14,210	14,140	14,210	14,210
	88,301	99,078	107,639	83,590	87,337	90,159	117,088	62,843
<b><u>Volunteer Fire Companies</u></b>								
State Fire/Rescue Fund		216,137	227,500	216,137	227,500	300,000	227,500	227,500
Operating Appropriation	1,414,302	1,019,466	1,107,199	1,107,199	1,162,559	1,162,559	1,162,559	1,162,559
Incentive Programs		324,152	285,000	274,296	305,900	315,900	386,900	322,100
Housing program							50,000	-
Operating Expense		11,388	31,000	20,548	31,500	31,500	31,500	31,500
Workers Compensation		27,648	29,000	34,398	40,500	40,500	45,000	45,000
	1,414,302	1,598,791	1,679,699	1,652,578	1,767,959	1,850,459	1,903,459	1,788,659

	FY 2014 Actual	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimate	FY 2018 Department Request	FY 2018 Approved Budget
<b><u>Emergency Services - EMS</u></b>								
Salaries & Benefits	2,986,839	3,130,980	3,189,372	3,327,473	3,289,734	3,645,844	3,722,762	3,353,471
Operating Expense	509,470	546,142	525,450	495,739	514,941	514,941	524,941	524,941
Capital Outlay	74,441	491,195	247,000	212,742	259,000	259,000	347,000	339,000
	3,570,750	4,168,317	3,961,822	4,035,954	4,063,675	4,419,785	4,594,703	4,217,412
<b><u>Hazardous Materials</u></b>								
Salaries & Benefits	368	1,540	1,140	136	1,140	1,140	1,140	1,140
Operating Expense	15,703	9,061	15,150	9,265	14,800	14,800	14,800	14,800
Capital Outlay								
	16,071	10,601	16,290	9,401	15,940	15,940	15,940	15,940
<b><u>Central Booking</u></b>								
Salaries & Benefits							217,528	217,528
Operating Expense							56,500	51,500
Capital Outlay							161,000	161,000
							435,028	430,028
<b><u>Department of Corrections</u></b>								
Salaries & Benefits	1,683,664	1,788,115	2,701,439	2,705,432	2,887,844	2,843,247	2,817,254	2,892,950
Operating Expense	1,061,747	1,065,365	1,140,160	944,468	1,090,152	1,131,373	1,123,204	1,126,584
Capital Outlay	46,613	11,558	-	-	-	-	24,000	18,000
	2,792,024	2,865,038	3,841,599	3,649,900	3,977,996	3,974,620	3,964,458	4,037,534
<b><u>Permits &amp; Inspections</u></b>								
Salaries & Benefits	268,311	313,040	316,136	305,558	303,172	312,512	333,903	333,502
Operating Expense	20,032	15,855	34,550	18,250	28,950	29,450	32,850	32,850
Capital Outlay	17,083	-	-	-	-	-	22,000	-
	305,426	328,895	350,686	323,808	332,122	341,962	388,753	366,352
<b><u>Board of Electrical Examiners</u></b>								
Salaries & Benefits	5,100	5,270	5,973	6,143	5,978	6,219	6,450	6,450
Operating Expense	1,015	1,272	2,690	681	1,940	1,590	1,940	1,940
	6,115	6,542	8,663	6,824	7,918	7,809	8,390	8,390
<b><u>Emergency Services - 911 Center</u></b>								
Salaries & Benefits	809,467	864,713	1,218,718	1,280,014	1,695,658	1,649,555	1,658,572	1,722,610
Operating Expense	388,275	385,232	414,428	349,796	410,631	385,498	360,603	360,603
Capital Outlay	141,559	212,322	49,000	1,083,957	-	-	-	-
	1,339,301	1,462,267	1,682,146	2,713,767	2,106,289	2,035,053	2,019,175	2,083,213
<b><u>Animal Control</u></b>								
Operating Expense			1,035	1,189	985	985	985	985
Contractual Services	396,484	386,387	400,000	400,000	410,000	410,000	410,000	410,000
Capital Outlay			8,500	7,974	-	-	9,000	9,000
	396,484	386,387	409,535	409,163	410,985	410,985	419,985	419,985
<b><u>School Crossing Guards</u></b>								
Operating Appropriation	55,083	55,083	59,345	59,345	61,700	61,700	72,500	61,700
	55,083	55,083	59,345	59,345	61,700	61,700	72,500	61,700

	FY 2014	FY 2015	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018
	Actual	Actual	Approved Budget	Actual	Approved Budget	Estimate	Department Request	Approved Budget
<b><u>County Highways &amp; Streets</u></b>								
Salaries & Benefits	1,184,360	1,239,373	1,270,696	1,254,364	1,336,000	1,363,882	1,424,893	1,445,073
Operating Expense	685,010	1,176,873	1,194,318	1,016,132	1,069,100	1,116,103	1,200,750	1,203,154
Debt Service	47,714	52,213	52,100	52,228	52,100	52,052	52,000	52,000
Capital Outlay	534,445	362,466	150,000	610,162	280,000	205,146	1,120,000	622,000
	2,451,529	2,830,925	2,667,114	2,932,886	2,737,200	2,737,183	3,797,643	3,322,227
<b><u>Public Works</u></b>								
Salaries & Benefits	352,850	391,449	545,152	555,267	564,061	602,670	644,232	650,576
Operating Expense	27,285	39,164	40,200	26,920	27,391	24,650	26,050	36,050
Capital Outlay	74,199	3,526	-	-	-	-	-	-
	454,334	434,139	585,352	582,187	591,452	627,320	670,282	686,626
<b><u>Recycling/ Solid Waste</u></b>								
Salaries & Benefits	81,863	82,506	83,852	84,480	84,832	87,094	84,850	85,577
Operating Expense	616,435	561,763	610,800	614,446	602,800	636,800	637,250	602,250
	698,298	644,269	694,652	698,926	687,632	723,894	722,100	687,827
<b><u>Other Health</u></b>								
Mosquito Control	136,524	120,481	147,300	118,810	147,300	98,500	120,000	120,000
Rural Cares								
	136,524	120,481	147,300	118,810	147,300	98,500	120,000	120,000
<b><u>Social Services</u></b>								
Operating Appropriation	12,912	12,912	13,000	13,000	19,000	13,000	25,300	25,300
Contractual Services	81,044	57,417	90,000	69,390	90,000	75,000	90,000	85,000
	93,956	70,329	103,000	82,390	109,000	88,000	115,300	110,300
<b><u>Senior Services</u></b>								
Operating Expense					1,500	1,500		
Operating Appropriation	198,066	240,147	243,047	243,047	243,047	243,047	243,047	243,047
Capital Outlay			3,799	3,799		-	8,000	
	198,066	240,147	246,846	246,846	244,547	244,547	251,047	243,047
<b><u>Other Social Services</u></b>								
Operating Appropriation	226,219	232,770	253,791	253,791	284,073	284,073	297,195	298,695
	226,219	232,770	253,791	253,791	284,073	284,073	297,195	298,695
<b><u>Parks &amp; Recreation</u></b>								
Salaries & Benefits	117,381	96,437	200,883	161,908	178,909	180,717	215,735	218,251
Operating Expense	138,075	131,516	141,925	126,491	153,419	156,244	155,894	155,894
Capital Outlay	133,898	49,593	45,000	67,179		107,687	-	
	389,354	277,546	387,808	355,578	332,328	444,648	371,629	374,145
<b><u>Community Pools</u></b>								
<b><u>George P. Murphy Pool</u></b>								
Salaries & Benefits			67,275	71,551	73,145	73,145	74,636	74,842
Operating Expense			28,350	28,389	27,342	28,979	26,300	26,300
Capital Outlay			7,600	2,000	7,600	7,600	7,600	7,600
	-	-	103,225	101,940	108,087	109,724	108,536	108,742

	FY 2014 Actual	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimate	FY 2018 Department Request	FY 2018 Approved Budget
<b><u>Bay 100 Pool</u></b>								
Salaries & Benefits			67,375	73,448	71,134	71,134	72,625	72,831
Operating Expense			26,590	30,294	26,058	27,275	24,340	24,340
Capital Outlay			7,000	3,800	7,000	7,000	7,000	7,000
	-	-	100,965	107,542	104,192	105,409	103,965	104,171
<b><u>Public Landings &amp; Wharves</u></b>								
Salaries & Benefits	117,880	119,518	194,615	174,326	189,660	186,932	189,546	192,298
Operating Expense	37,235	38,574	48,250	39,165	47,285	49,835	47,335	47,335
Capital Outlay	7,220	4,154		25,134		-	-	
	162,335	162,246	242,865	238,625	236,945	236,767	236,881	239,633
<b><u>Other Parks, Recreation &amp; Culture</u></b>								
Operating Appropriation	10,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
	10,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
<b><u>Cooperative Extension</u></b>								
Operating Appropriation	165,489	174,314	174,341	174,329	177,341	177,341	183,248	183,248
	165,489	174,314	174,341	174,329	177,341	177,341	183,248	183,248
<b><u>Agricultural Preservation</u></b>								
Operating Appropriation	4,372	-	-	1,959	-	-	-	-
	4,372	-	-	1,959	-	-	-	-
<b><u>Weed Control</u></b>								
Salaries & Benefits	59,868	56,740	59,386	58,048	61,216	61,188	61,225	62,347
Operating Expense	17,533	9,216	28,630	13,437	27,137	24,968	25,840	25,840
	77,401	65,956	88,016	71,485	88,353	86,156	87,065	88,187
<b><u>Conservation of Natural Resource</u></b>								
Operating Appropriation	5,113	2,430	7,000	4,455	7,000	3,000	7,000	5,000
	5,113	2,430	7,000	4,455	7,000	3,000	7,000	5,000
<b><u>Office of Economic Development</u></b>								
Salaries & Benefits	121,453	143,797	134,367	134,383	136,487	137,412	141,750	143,038
Operating Expense	21,837	39,376	60,700	54,734	67,326	67,326	92,326	87,326
Capital Outlay								
	143,290	183,173	195,067	189,117	203,813	204,738	234,076	230,364
<b><u>Other Economic Development</u></b>								
Operating Appropriation	20,000	20,000	24,000	20,729	23,500	23,500	29,500	23,500
	20,000	20,000	24,000	20,729	23,500	23,500	29,500	23,500
<b><u>Tourism</u></b>								
Salaries & Benefits	117,783	139,852	152,995	152,742	161,015	161,015	160,789	162,582
Operating Expense	394,404	459,230	398,680	457,909	393,430	393,430	393,430	393,430
Capital Outlay		2,467	-	-				
	512,187	601,549	551,675	610,651	554,445	554,445	554,219	556,012



	FY 2014 Actual	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimate	FY 2018 Department Request	FY 2018 Approved Budget
<b><u>Principal On Long-Term Debt</u></b>								
Operating Expense	48,645	50,680	815,180	799,855	833,175	835,569	859,632	859,632
	48,645	50,680	815,180	799,855	833,175	835,569	859,632	859,632
<b><u>Interest On Long-Term Debt</u></b>								
Operating Expense	13,439	173,141	230,647	212,886	204,411	204,411	178,217	178,217
	13,439	173,141	230,647	212,886	204,411	204,411	178,217	178,217
<b><u>Board of Education</u></b>								
Operating Appropriation	34,361,680	34,546,100	35,175,967	35,175,967	36,690,230	36,690,230	37,163,608	36,879,230
Pensions	796,586	792,752	943,073	943,073	-	-	-	-
Non - Recurring Expense Appropriat			97,500	97,500	140,000	140,000	657,770	1,122,932
Real Property Education Supplemer								
Debt Service	3,351,547	3,363,598	3,371,479	3,248,675	3,309,526	3,275,357	3,272,132	3,272,132
Capital Outlay	761,814	-						
	39,271,627	38,702,450	39,588,019	39,465,215	40,139,756	40,105,587	41,093,510	41,274,294
<b><u>Chesapeake College</u></b>								
Operating Appropriation	1,359,572	1,496,117	1,502,006	1,502,006	1,513,733	1,513,733	1,618,108	1,618,108
Debt Service	62,469	123,139	159,461	168,502	188,285	188,285	187,356	187,356
Project note of 2014	1,760,000							
Capital Outlay	77,000	87,516	87,516	87,516	97,859	97,859	97,859	97,859
	3,259,041	1,706,772	1,748,983	1,758,024	1,799,877	1,799,877	1,903,323	1,903,323
<b><u>Health Department</u></b>								
Operating Appropriation	1,336,699	1,536,249	1,610,550	1,612,994	1,641,803	1,610,550	1,641,803	1,641,803
School Health	488,546	639,000	670,950	670,950	639,697	670,950	639,697	639,697
Additions 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
	1,952,045	2,302,049	2,408,300	2,410,744	2,408,300	2,408,300	2,408,300	2,408,300
<b><u>Library Administration</u></b>								
Operating Appropriation	997,406	1,111,700	1,167,285	1,169,909	1,187,285	1,187,285	1,286,605	1,265,723
Capital Outlay	13,111	-	37,284	44,977			13,210	
	1,010,517	1,111,700	1,204,569	1,214,886	1,187,285	1,187,285	1,299,815	1,265,723
<b><u>Payments to Municipalities</u></b>								
Business Retention		150,000						
Public Accommodations Tax	809,492	855,204	820,000	908,851	820,000	925,000	910,000	900,000
State Fire/Rescue Fund	57,411	56,184	50,000	32,086	50,000	17,500	50,000	50,000
Bank Stock	7,535	7,535	7,535	7,535	7,535	7,535	7,535	7,535
	874,438	1,068,923	877,535	948,472	877,535	950,035	967,535	957,535

	FY 2014 Actual	FY 2015 Actual	FY 2016 Approved Budget	FY 2016 Actual	FY 2017 Approved Budget	FY 2017 Estimate	FY 2018 Department Request	FY 2018 Approved Budget
<b><u>Employee Benefits</u></b>								
FICA	587,690	618,875		-				
Employees Retirement	685,339	725,626		-				
Disability Insurance	30,945	29,899		-				
Life Insurance	35,068	33,250		-				
Health Insurance	2,189,343	2,336,625		-				
Insurance Waiver	67,500	57,587		-				
Retirees Health Insurance	1,961,000		500,000	692,917	400,000	500,000	400,000	400,000
Unemployment	29,805	31,138		-				
Flex Spending			3,000	-			-	
Substance Abuse Test/Background	5,095	5,806		-				
Workers' Compensation	89,880	187,253		-				
Employee Assistance Program	6,396	6,539		-				
Employee Training	2,951	1,400		-				
Other operating	4,868	4,966		2,532	180,000	95,000	205,000	80,000
	5,695,880	4,038,964	503,000	695,449	580,000	595,000	605,000	480,000
<b><u>Miscellaneous</u></b>								
	79,206	71,568	282,680	74,127	295,821	118,692	296,057	295,992
	79,206	71,568	282,680	74,127	295,821	118,692	296,057	295,992
<b><u>Reserve for Contingencies</u></b>								
	214,355	41,972	615,086	81,219	612,418	312,418	612,418	600,000
	214,355	41,972	615,086	81,219	612,418	312,418	612,418	600,000
<b><u>Transfer to Other Funds</u></b>								
Recreation Fund	325,000	514,400	544,090	544,090	514,210	514,210	2,949,750	820,000
Pools	113,850	107,950		191,030				
Payments to Escrow Agent/Bond Re				16,535,478		-		
Post-Employment Benefit Trust			1,000,000	1,000,000		-		
Impact Fee Reserves		30,000	30,000	-	20,000	20,000	20,000	20,000
Capital Projects - Capital outlay	1,816,137					800,000		
	2,254,987	652,350	1,574,090	18,270,598	534,210	1,334,210	2,969,750	840,000
STEP INCREASE FOR EMPLOYEE			-	-	-	-	270,000	-
			-	-	-	-	270,000	-
			-	-	-	-	270,000	-
<b><u>TOTAL</u></b>	<b>77,739,727</b>	<b>74,481,093</b>	<b>78,640,000</b>	<b>95,621,737</b>	<b>79,350,000</b>	<b>80,290,864</b>	<b>87,123,925</b>	<b>83,458,000</b>

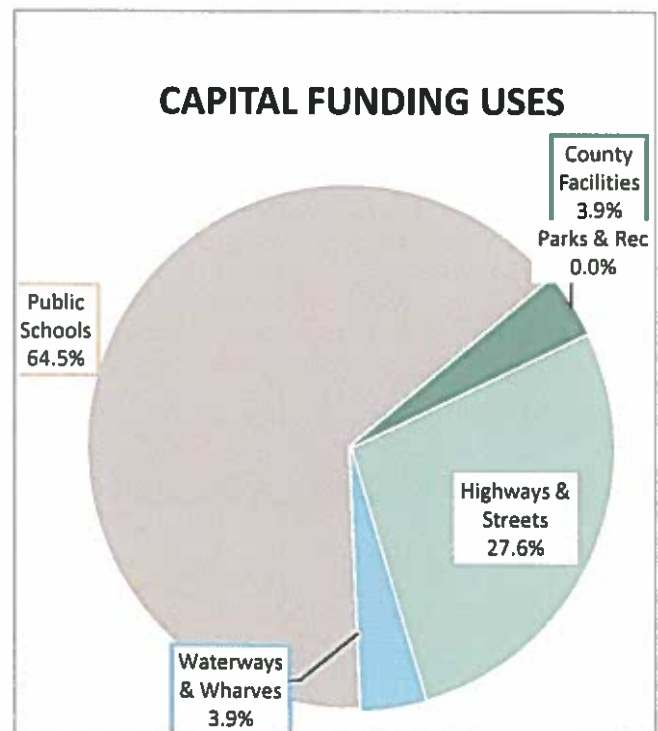
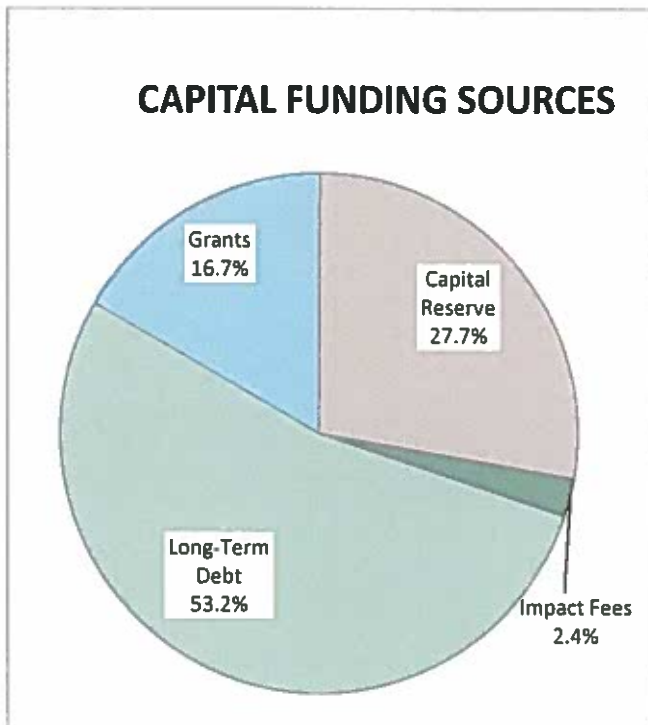
	Source of Funds					Total
	Federal & State Grants	Long Term Borrowing	Cost Sharing	Local Funds	Impact Fees	
804 County Facilities	-	-	-	200,000	-	200,000
810 Waterways and Wharves	50,000	-	-	150,000	-	200,000
812 Highways and Streets	800,000	-	-	480,500	119,500	1,400,000
818 Recreation & Park Facilities	-	-	-	-	-	-
819 Public Schools	-	2,700,000	-	576,000	-	3,276,000
<b>TOTAL Funding</b>	<b>850,000</b>	<b>2,700,000</b>	<b>-</b>	<b>1,406,500</b>	<b>119,500</b>	<b>5,076,000</b>

Amount to be funded by Capital Fund Reserves

1,406,500

Total Local Funds requested:

-



	Prior Authorization	FY 2018 Funding					FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total
		Federal & State Grants	Long Term Borrowing	Cost Sharing	Local Funds	Impact Fees						
804 County Facilities	21,326,300	-	-	-	200,000	-	1,845,000	11,850,000	-	-	-	36,486,300
810 Waterways and Wharves	2,109,000	50,000	-	-	150,000	-	200,000	150,000	-	-	-	2,959,000
812 Highways and Streets	8,570,000	800,000	-	-	480,500	119,500	6,850,000	10,500,000	-	-	-	40,070,000
818 Recreation & Park Facilities	935,000	-	-	-	-	-	-	100,000	-	-	-	1,035,000
819 Public Schools	1,922,749	-	2,700,000	-	576,000	-	14,100,000	11,000,000	-	-	-	30,298,749
<b>TOTALS</b>	34,863,049	850,000	2,700,000	-	1,406,500	119,500	22,995,000	25,415,000	-	-	-	110,849,049

	Prior Authorization	FY 2018 Funding					FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total
		Federal & State Grants	Long Term Borrowing	Cost Sharing	Local Funds	Impact Fees						
<b>DETAIL</b>												
<b>COUNTY FACILITIES (CPCOBLDG)</b>												
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
8409 NORTH WING ELEVATOR - Design & Construction.	750,000											750,000
8410 COURTHOUSE REPOINTING - 01 Repoint masonry of Southwing	75,000											75,000
8416 Operations Center Expansion - 01 911 Center	3,595,000											3,595,000
8416 Operations Center Expansion - 02 County Facility Maintenance	250,000											250,000
8416 SECURITY ENHANCEMENTS -All 03 County Facilities	150,000				200,000							350,000
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 01 Salt Building - Roads Department	200,000											200,000

	Prior Authorization	FY 2018 Funding					FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total
		Federal & State Grants	Long Term Borrowing	Cost Sharing	Local Funds	Impact Fees						
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 state roof on Southwing	445,000											445,000
8428 EMERGENCY RADIO SYSTEM- Replace Tri-County Public Radio System	9,026,200					745,000						9,771,200
8429 Hog Neck Golf Course Facilities	125,100					-						125,100
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	-						65,000					65,000
CCC EMS STATIONS - North end of County and Bay Hundred Area	-					750,000	1,200,000					1,950,000
DDD Facility	-							7,000,000				7,000,000
<b>TOTAL COUNTY FACILITIES</b>	<b>21,326,300</b>					<b>1,845,000</b>	<b>1,265,000</b>	<b>11,850,000</b>				<b>36,486,300</b>

	Prior Authorization	FY 2018 Funding					FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total
		Federal & State Grants	Long Term Borrowing	Cost Sharing	Local Funds	Impact Fees						
<b>WATERWAYS &amp; WHARVES (CPDOCKS)</b>												
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	329,000											329,000
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	75,000										150,000	225,000
8512 SHERWOOD PIER- Kayak Launch, 01 Pier and Bulkhead Improvements	30,000											30,000
BBB VILLA ROAD LANDING - Boat Ramp Upgrade	.					100,000						100,000

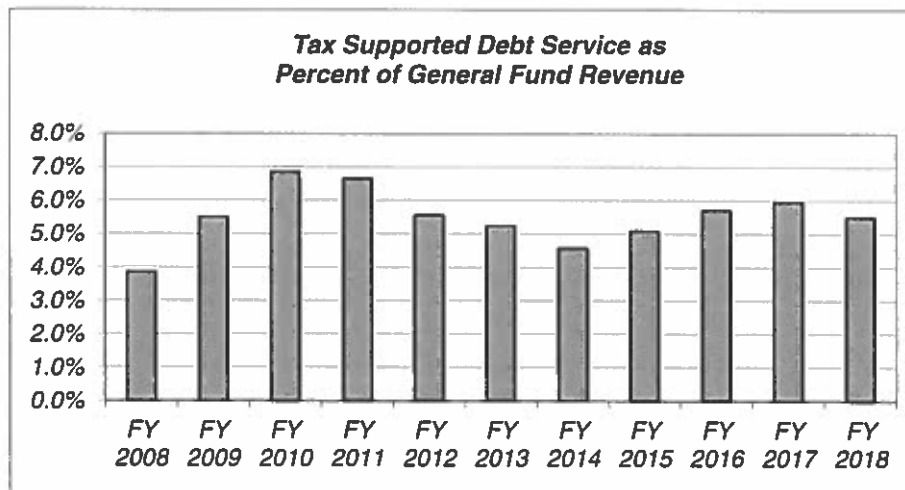
	Prior Authorization	FY 2018 Funding					FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total
		Federal & State Grants	Long Term Borrowing	Cost Sharing	Local Funds	Impact Fees						
CCC SKIPTON CREEK LANDING - Boat Ramp Upgrade	-					100,000						100,000
DDD EASTON POINT LANDING- Walkway, Bulkhead and Boat Ramp Repairs	-						300,000					300,000
EEE TRED AVON DREDGING						150,000						150,000
<b>TOTAL WATERWAYS &amp; WHARVES</b>	2,109,000	50,000	-	-	150,000	200,000	300,000	150,000	-	-	-	2,909,000
<b>HIGHWAYS AND STREETS (CPSTREET)</b>												
8456 DUTCHMAN'S LANE PHASE III - Eng. & construction of southside road improvements/pedestrian safety and full pavement upgrade from stream crossing to the frontage of Easton Club East.	3,000,000											3,000,000
8458 TUNIS MILLS BRIDGE - Redecking of bridge surface and completing other improvements such as approaches. (Unspent Highway User \$1.2 million )	1,730,000											1,730,000
8430 BRIDGES -GENERAL & MAINTENANCE- Improvements in accordance with recommendations of the NBIS inspection program	200,000											200,000
8434 GLEBE ROAD WATER QUALITY 01 DEMONSTRATION PROJECT	50,000											50,000
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	1,100,000	800,000			200,000	1,000,000	1,000,000	1,000,000				5,100,000



	Prior Authorization	FY 2018 Funding					FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total
		Federal & State Grants	Long Term Borrowing	Cost Sharing	Local Funds	Impact Fees						
8585 Water Quality Improvement Project	150,000					50,000						200,000
AAA BELLEVUE ROAD - Road widening, addition of shoulders	-				75,000	1,000,000	3,000,000					4,150,000
BBB BLACK DOG ALLEY - Survey Right of Way acquisition for Road widening	-				205,500		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
<b>TOTAL HIGHWAYS AND STREETS</b>	<b>8,570,000</b>	<b>800,000</b>			<b>480,500</b>	<b>6,850,000</b>	<b>12,750,000</b>	<b>10,500,000</b>				<b>39,660,000</b>
<b>PARKS &amp; REC FACILITIES (CPPARKS)</b>												
8584 OXFORD ROAD PARK - Passive Park Development	935,000						100,000					1,035,000
<b>TOTAL PARKS &amp; REC FACILITIES</b>	<b>935,000</b>						<b>100,000</b>					<b>1,035,000</b>
<b>PUBLIC SCHOOLS (CPSCHOOL)</b>												
8533 ONE-TO-ONE LAPTOPS												
8535 CHAPEL DISTRICT - AC Chiller 02	84,000											84,000
8526 STM- Replace Roof 01	645,000				550,000							1,195,000
8529 EASTON HIGH SCHOOL - HVAC 04 system installed in gymnasium	424,000											424,000
8529 EASTON HIGH SCHOOL - 05 Track Repair/Renovation	37,000											37,000

	Prior Authorization	FY 2018 Funding						FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Total
		Federal & State Grants	Long Term Borrowing	Cost Sharing	Local Funds	Impact Fees							
8529. EASTON HIGH SCHOOL - Stadium Bleachers	55,000												55,000
8538 MOTON - Roof Replacement	465,000												465,000
8557 WHITE MARSH- Portable Classrooms	132,559												132,559
8560 EASTON ELEM - MOTON/DOBSON - Feasibility Study	80,190		2,700,000				14,100,000	11,000,000					27,880,190
EEE EHS METASYS HVAC					17,000								17,000
HHH PA/ SCOREBOARD					9,000								
<b>TOTAL PUBLIC SCHOOLS</b>	<b>1,922,749</b>		<b>2,700,000</b>		<b>576,000</b>		<b>14,100,000</b>	<b>11,000,000</b>					<b>30,289,749</b>

Long-Term Debt Maturities 7/1/17- 6/30/18	Date Payable	Principal	Interest	Total	
Chesapeake College Bond of 2000	07/15/17		2,771	2,771	
	01/15/18	42,850	2,771	45,621	
Chesapeake College Bond of 2003	07/15/17		1,546	1,546	
	01/15/18	10,522	1,546	12,068	
Chesapeake College Bond of 2014	10/01/17		29,463	29,463	
	04/01/18	66,423	29,464	95,887	
Public Facilities Bond of 2008 St. Michaels School Complex	12/15/17	1,190,000	20,825	1,210,825	
	06/15/18		-	-	
Black Walnut Point Shore Erosion Loan Matures 7/1/2025	07/01/17	9,100	-	9,100	
Public Facilities Bonds of 2010					
	Easton High School, White Marsh Elementary	11/01/17		70,142	70,142
	Easton Middle School, Tilghman Elementary	05/01/18	1,269,448	70,142	1,339,590
Library	11/01/17		4,086	4,086	
	05/01/18	46,235	4,087	50,322	
Public Facilities Bonds of 2015					
	Chapel District (Refunding of 2006 Bonds )	12/15/17	135,000	18,800	153,800
		06/15/18		16,200	16,200
	St. Michaels School Complex (Refunding of 2006 Bonds )	12/15/17	25,000	229,100	254,100
06/15/18			227,475	227,475	
Lease Purchase					
	Roads Department Equipment	monthly	50,572	1,480	52,052
Motorola - Emergency Radio System	10/01/17	797,772	170,044	967,816	
Neavitt Shore Erosion Loan (\$93,330)	07/01/17	6,225	-	6,225	
<b>TOTALS</b>		<b>3,649,147</b>	<b>899,942</b>	<b>4,549,089</b>	



Talbot County - FY 2018

General Fund LONG TERM DEBT OUTSTANDING

	Balance June 30, 2016	Borrowed FY 2017	Redeemed FY 2017	Balance June 30, 2017	Proposed Borrowing FY 2018	Redeemable FY 2018	Balance June 30, 2018
Chesapeake College Bond of 2000 Matures 1/15/2020	171,400	-	38,089	133,311	-	42,850	90,461
Chesapeake College Bond of 2003 Matures 1/15/2023	81,530	-	9,993	71,537	-	10,522	61,015
Chesapeake College Bond of 2014 Matures 6/15/2034	1,636,981	-	63,671	1,573,310	-	66,423	1,506,887
Public Facilities Bond of 2006 Matures 6/30/2024	-	-	-	-	-	-	-
Public Facilities Bonds of 2008 Matures 12/15/2027	2,330,000	-	1,140,000	1,190,000	-	1,190,000	-
Black Walnut Point Shore Erosion Loan Matures 7/1/2025	91,000	-	9,100	81,900	-	9,100	72,800
Public Facilities Bonds of 2010 Matures 05/01/2022	5,653,854	-	1,297,465	4,356,389	-	1,315,683	3,040,706
Public Facilities Bonds of 2015 Matures 12/15/2027	15,036,400	-	150,000	14,886,400	-	160,000	14,726,400
Lease Purchase							
Roads Department Equipment	147,393		49,582	97,811		50,572	47,239
Motorola Emergency Radio System	5,968,267		772,490	5,195,777		797,772	4,398,005
Neavitt Shore Erosion Loan Matures 12/31/2029	82,032		8,203	73,829		6,225	67,604
<b>TOTALS</b>	<b>31,198,857</b>	<b>-</b>	<b>3,538,593</b>	<b>27,660,264</b>	<b>-</b>	<b>3,649,147</b>	<b>24,011,117</b>

	Primary Government			Component Units	
	Governmental	Business-Type	Total	Board of	
	Activities	Activities		Education	Library
<b>ASSETS</b>					
Cash and short-term investments	34,658,273	7,692,451	42,350,724	5,876,196	133,972
Investments	-	-	-	-	1,846,252
Receivables:			-		
Accounts receivable	419,685	245,747	665,432		8,896
Other	-	-	-	12,659	
Intergovernmental:			-		
State of Maryland	3,103,034	429,998	3,533,032	29,396	-
Federal	753,303	4,889	758,192	595,351	-
Local				-	
Prepaid items	83,672	7,370	91,042		176
Prepaid OPEB	5,234,932	-	5,234,932	-	
Internal Balances	7,723,130	(7,723,130)	-	-	
Inventories	-	186,615	186,615	-	
Advances to (from) other funds	367,089	(367,089)	-		
Other assets					106,558
Nondepreciable capital assets	46,359,866	4,238,531	50,598,397	377,446	51,801
Depreciable capital assets, net	39,129,068	53,917,136	93,046,204	57,490,374	678,294
Total Assets	<u>137,832,052</u>	<u>58,632,518</u>	<u>196,464,570</u>	<u>64,381,422</u>	<u>2,825,949</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred charge on refunding	1,031,326	33,238	1,064,564		
Pensions	2,602,260		2,602,260	1,171,311	
Total Deferred Outflows	<u>3,633,586</u>	<u>33,238</u>	<u>3,666,824</u>	<u>1,171,311</u>	<u>-</u>
<b>LIABILITIES AND NET ASSETS</b>					
<b>LIABILITIES</b>					
Accounts payable and accrued liabilities	3,231,939	696,498	3,928,437	4,032,868	41,850
Other payables	2,413,445		2,413,445	11,658	106,558
Unearned revenue	4,146,209	101,444	4,247,653	706,172	2,806
Long-term liabilities, due within one year:			-		
Compensated absences	405,046	50,324	455,370	126,579	
Bonds and notes payable	3,538,593	932,605	4,471,198	224,332	
Obligations under state retirement system	-	-	-	37,434	
Long-term liabilities, due in more than one year:			-		
Compensated absences	493,919	63,328	557,247	214,234	
Bonds and notes payable	29,215,032	8,025,097	37,240,129	310,576	
Obligations under state retirement system	-	-	-	538,309	
Pension liability	10,800,677		10,800,677	5,054,438	
Other post-employment benefit obligation	-	-	-	30,860,139	805,606
Total Liabilities	<u>54,244,860</u>	<u>9,869,296</u>	<u>64,114,156</u>	<u>42,116,739</u>	<u>956,820</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Pensions	891,533		891,533	430,078	
<b>NET POSITION</b>					
Net Investment in Capital Assets	78,908,012	49,231,203	128,139,215	57,332,912	730,095
Restricted	95,943		95,943	361,936	1,730,879
Unrestricted	7,325,290	(434,743)	6,890,547	(34,688,932)	(591,845)
Total Net Position	<u>86,329,245</u>	<u>48,796,460</u>	<u>135,125,705</u>	<u>23,005,916</u>	<u>1,869,129</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	4,000
Transportation - West	5,000
Transportation - Easton	115,000
Transportation - Trappe	-
Interest	2,000
Prior Years' Reserve	

**Total Revenues** 320,000

**Expenditure Budget**

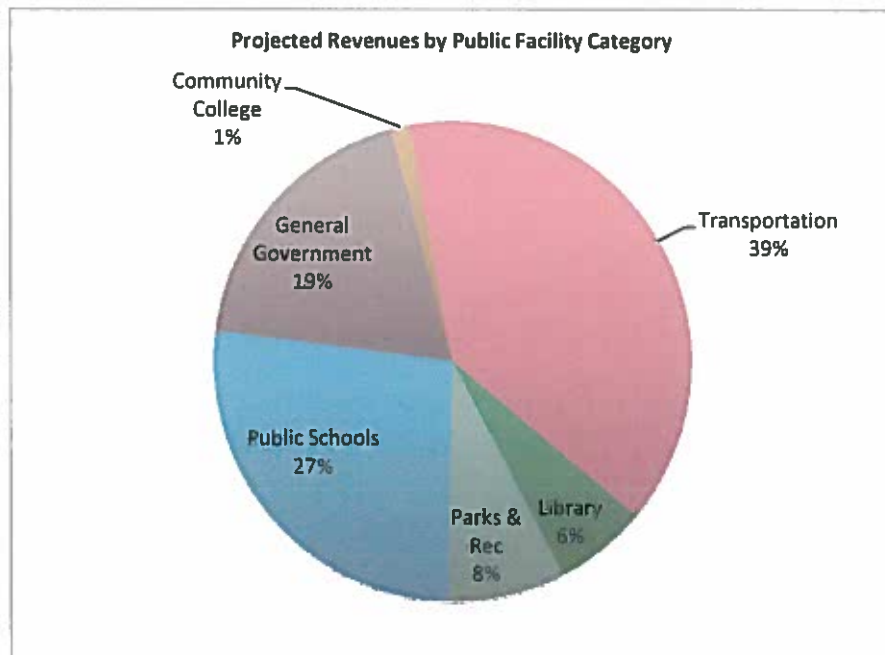
Transfer to Other Funds

Transfer to General Fund	166,000
Transfer to Recreation Fund	22,250
Transfer to Capital Projects Fund	119,500
Reserves/ Future Use	12,250

**Total Expenditures** 320,000

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.



## Revenue Budget

## Expenditure Budget

State & Federal Grants

Chesapeake & Atlantic Coastal Bays Trust -DNR	500,000
Department of Transportation	950,000
Emergency Services	100,000
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	78,000

Public Works - Bay Trust Program	500,000
Community Transit	930,000
Emergency Services	100,000
Highway/Public Safety	53,900
Community Programs	156,500
Circuit Court	67,500
DHR- Child Support	78,000
Emergency Transitional Housing	25,900
Homelessness Prevention Program	5,200
Emergency Shelter	145,000
	-

Community Programs

Franchise Fees	156,500
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Other Grants

Other Grants	25,000
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Miscellaneous Revenues

Contributions	10,000
Other	50,000

**Total Revenues****2,062,000****Total Expenditures****2,062,000**

**TALBOT COUNTY COMMUNITY CENTER**

<b>Revenue Budget</b>		<b>Expenditure Budget</b>	
Admissions	60,000	Salaries & Benefits	324,088
Programs	140,000	Operating Expense	444,387
Rentals	72,500	Capital Outlay	40,000
Skating Clubs	151,000	Debt Service	172,750
Skating Lessons	55,000		
Skate Rentals	18,000		
Snack Bar/Vending/Other	43,000		
Sponsorships	18,500		
Transfer from Special Revenue Fund	22,250		
County Appropriation	<u>400,975</u>		
<b>Total Revenues</b>	<b>981,225</b>	<b>Total Expenditures</b>	<b>981,225</b>

**HOG NECK GOLF COURSE**

<b>Revenue Budget</b>		<b>Expenditure Budget</b>	
Green Fees	940,000	Salaries & Benefits	708,565
Handicap Fees	5,500	Operating Expense	454,160
Cart Rentals	40,250	Capital Outlay	418,500
Pro Shop/Driving Range	182,500	Debt Service	168,050
Concessions	130,000		
Other Income	32,000		
County Appropriation	<u>419,025</u>		
<b>Total Revenues</b>	<b>1,749,275</b>	<b>Total Expenditures</b>	<b>1,749,275</b>
<b>Total Combined Revenues</b>	<b><u>2,730,500</u></b>	<b>Total Combined Expenditures</b>	<b><u>2,730,500</u></b>



	FY 2018 Funding				2019	2020	2021	2022	2023	Total
	Prior Authorization	Federal & State Grants	Long Term Borrowing	Local Funds						
Irrigation System- Replace entire system -on 27 holes	-	-	-	-	1,800,000					1,800,000
<b>TOTAL Funding</b>	-	-	-	-	1,800,000					1,800,000

**DISTRICT #1**  
 Unionville/Tunis Mills/Copperville

**Revenue Budget**

Sewer Service Charges	111,820	
Ready-to-Serve Charges	60,000	
Penalties and Interest	500	
Other Income	-	
Interest Income	250	
<b>Total Revenues</b>		<b>172,570</b>

**Expenditure Budget**

Operating Expenses

Salaries & Benefits	37,957	
Administrative Expense	1,800	
Fuel & Utilities	9,700	
Motor Vehicle Operation	1,800	
Contractual Services	18,500	
Sludge Disposal	4,000	
Supplies & Materials	10,750	
Insurance	1,050	
Repair & Replacement	44,013	129,570
<u>Debt Service</u>		
Principal	35,000	
Interest	8,000	43,000
<b>Total Expenditures</b>		<b>172,570</b>

**DISTRICT #2**  
 St. Michaels/Rio Vista/Bentley Hay

**Revenue Budget**

Sewer Service Charges	1,005,250	
Ready-to-Serve Charges	360,000	
Penalties and Interest	1,500	
Other Income	30,000	
Interest Income	500	
<b>Total Revenues</b>		<b>1,397,250</b>

**Expenditure Budget**

Operating Expenses

Salaries & Benefits	391,863	
Administrative Expense	8,200	
Fuel & Utilities	76,200	
Motor Vehicle Operation	5,000	
Contractual Services	179,000	
Sludge Disposal	50,000	
Supplies & Materials	81,000	
Insurance	22,500	
Repair & Replacement	138,487	952,250
<u>Debt Service</u>		
Principal	425,000	
Interest	20,000	445,000
<b>Total Expenditures</b>		<b>1,397,250</b>

**DISTRICT #2**  
**Royal Oak/Newcomb/Bellevue**

<b>Revenue Budget</b>			
Sewer Service Charges	265,300		
Ready-to-Serve Charges	96,000		
State Grants	-		
Other Income	30,000		
Interest Income	500		
<b>Total Revenues</b>		<b>391,800</b>	

<b>Expenditure Budget</b>			
<u>Operating Expenses</u>			
Salaries & Benefits	86,234		
Administrative Expense	3,250		
Fuel & Utilities	31,050		
Motor Vehicle Operation	2,000		
Contractual Services	84,500		
Sludge Disposal	12,000		
Supplies & Materials	35,000		
Insurance	3,100		
Repair & Replacement	30,666	287,800	
<u>Debt Service</u>			
Principal	83,000		
Interest	21,000	104,000	
<b>Total Expenditures</b>		<b>391,800</b>	

**DISTRICT #5**  
**Tilghman**

<b>Revenue Budget</b>			
Sewer Service Charges	295,300		
Ready-to-Serve Charges	7,450		
Penalties and Interest	1,000		
Benefit Charges	20,000		
Other Income	-		
Interest Income	1,000		
<b>Total Revenues</b>		<b>324,750</b>	

<b>Expenditure Budget</b>			
<u>Operating Expenses</u>			
Salaries & Benefits	140,624		
Administrative Expense	3,550		
Fuel & Utilities	24,500		
Motor Vehicle Operation	2,750		
Contractual Services	60,000		
Supplies & Materials	28,400		
Insurance	4,200		
Repair & Replacement	28,726	292,750	
<u>Debt Service</u>			
Principal	30,000		
Interest	2,000	32,000	
<b>Total Expenditures</b>		<b>324,750</b>	

**Septage Receiving**

<b>Revenue Budget</b>		
Service Charges	560,000	
Energy/Wind Income	30,000	
<b>Total Revenues</b>		<b>590,000</b>
<b>Expenditure Budget</b>		
<u>Operating Expenses</u>		
Salaries & Benefits	150,529	
Administrative Expense	5,400	
Fuel & Utilities	14,000	
Motor Vehicle Operation	3,000	
Contractual Services	30,300	
Supplies & Materials	23,250	
Insurance	11,500	
Repair & Replacement	39,821	277,800
<u>Debt Service</u>		
Principal	208,550	
Interest	103,650	312,200
<b>Total Expenditures</b>		<b>590,000</b>

**Onsite Sewage Disposal System**

<b>Revenue Budget</b>		
State Grants	914,000	
Other Income	-	
		<b>914,000</b>
<b>Expenditure Budget</b>		
<u>Operating Expenses</u>		
Salaries & Benefits	65,396	
Administrative Expense	350	
Motor Vehicle Operation	2,500	
Contractual Services	827,150	
Repair & Replacement	18,604	
		<b>914,000</b>
<b>Total Expenditures</b>		<b>914,000</b>

**DISTRICT #2  
Martingham**

<b>Revenue Budget</b>		
Sewer Service Charges	233,450	
Ready-to-Serve Charges		
Penalties and Interest	200	
Other Income	20	
Interest Income	-	
<b>Total Revenues</b>		<b>233,670</b>
<b>Expenditure Budget</b>		
<u>Operating Expenses</u>		
Salaries & Benefits	57,769	
Administrative Expense	2,900	
Fuel & Utilities	34,850	
Motor Vehicle Operation	2,000	
Contractual Services	(16,000)	
Sludge Disposal	3,000	
Supplies & Materials	6,000	
Insurance	750	
Repair & Replacement	7,401	98,670
<u>Debt Service</u>		
Principal	90,180	
Interest	44,820	135,000
<b>Total Expenditures</b>		<b>233,670</b>

FY 2018 Funding

	Prior Authorization	FY 2018 Funding			FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total
		Federal & State Grants	Long Term Borrowing	Local Funds						
Region II Wastewater System Improvement		3,743,000	1,452,000							5,195,000
Trice Field Sewer Extension		420,000								420,000
Martingham WWTP and Pump Station	10,750,000		100,000							10,850,000
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 West Region	4,000,000	1,500,000		2,250,000	5,250,000					5,500,000
Region V - Watershed Improvement Plan North Region South Region				250,000	3,500,000	4,750,000	5,000,000	4,500,000		18,000,000
<b>TOTAL Funding</b>	<b>27,350,000</b>	<b>5,663,000</b>	<b>1,552,000</b>	<b>-</b>	<b>11,500,000</b>	<b>4,750,000</b>	<b>5,000,000</b>	<b>4,500,000</b>	<b>4,500,000</b>	<b>65,565,000</b>

PER EQUIVALENT DWELLING UNIT

	Annual Service Charge	Annual Benefit Charge	Ready to-Serve Charge*	System Expansion Charge	Annual Bay Restoration Fee
<b>District #1</b>					
Unionville/Tunis Mills/Copperville	\$600	\$0	\$10,000-12,000	\$0	\$60
<b>District #2</b>					
St. Michaels	\$600	\$0	\$10,000-12,000	\$0	\$60
Rio Vista/Bentley Hay	\$600	\$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
<b>District #5</b>					
Tilghman (Existing)	\$435	\$10	\$1,490	N/A	\$60
Tilghman (Designated New Areas)	\$435	\$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 Budget**Operations

Land Rents	262,808
Office Rentals	29,000
Room Rentals	10,140
Tower	24,000
Advertising	6,000
Ramp Fees	20,000
Farm Rent	10,375
Tie Down Fees	18,000
Interest	750
Commissions	1,000
Security System	-
State & Federal Grants	94,932
Miscellaneous	12,000
Transfer from Fuel Facility	-
Transfer from Hangars	261,372
	<u>750,377</u>

Fuel Facility

Fuel Receipts	2,045,800
Miscellaneous	350
	<u>2,046,150</u>

Hangars

Rent Receipts	596,758
	<u>596,758</u>

**Total Revenues****3,393,285****Expenditure Budget**Operations

Salaries & Benefits	358,173
Operating Expense	155,125
Tower Operations/Maintenance	37,000
Capital Outlay	94,932
Debt Service	100,150
FAA Match	4,997
	<u>750,377</u>

Fuel Facility

Fuel Expense	1,839,200
Operating Expense	6,000
Transfer to Operations	-
Debt Service	14,525
Repair & Replacement	186,425
	<u>2,046,150</u>

Hangars

Operating Expense	22,000
Transfer to Operations	261,372
Debt Service	139,250
Repair & Replacement	174,136
	<u>596,758</u>

**Total Expenditures****3,393,285**

	2018	2019	2020	2021	2022	2023	Total	
<b>SUMMARY</b>								
A	Pavement Management Program -Runway 15-33 and Taxiway B	100,000					100,000	
B	Land Acquisition for Future Use		3,000,000	3,000,000			6,000,000	
C	Remove Obstructions - Land Acquisition/Easements		2,360,000		-	-	2,360,000	
D	Remove Obstruction Existing 4-22 & 15-33 - Environmental Mitigation			1,934,100			1,934,100	
E	Remove Obstructions (RW 4-22 & RW 15-33) Design			760,000			760,000	
F	Extend Runway 4/22 Design & Construction			9,950,000			9,950,000	
<b>TOTALS</b>		100,000	5,360,000	5,694,100	9,950,000	-	-	21,104,100

**SOURCE OF FUNDS**

Projects 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 Budget**State & Federal Grants

Administration	100,000
Community Partnership	233,650
Other Grants	150,000
County Appropriation	2,500

**Total Revenues**

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**486,150****Expenditure Budget**

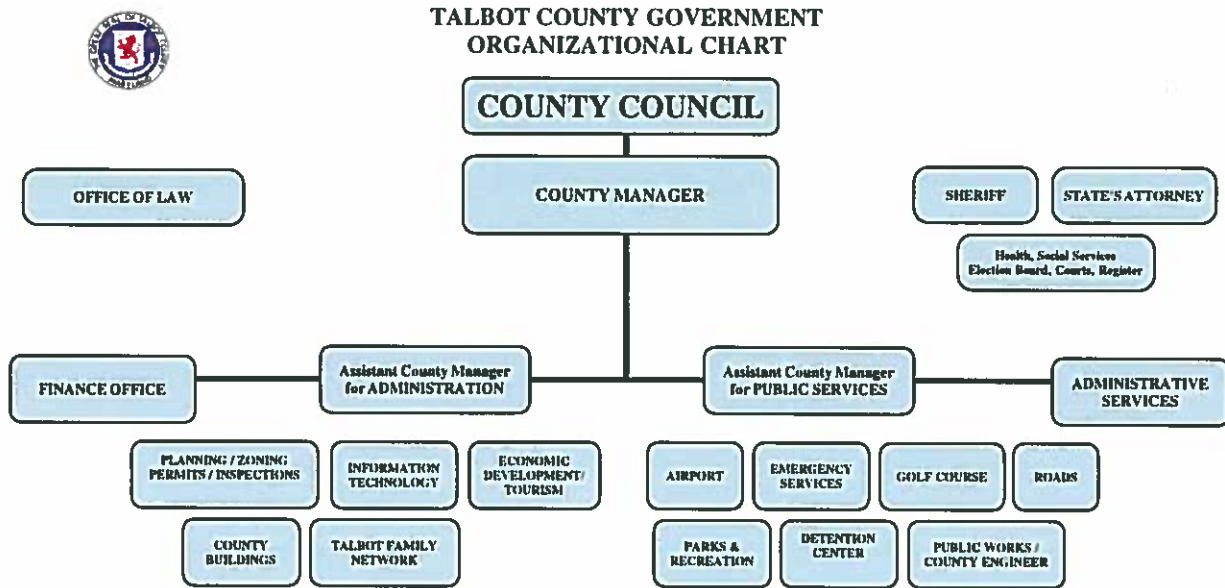
Administration	100,000
Community Programs	386,150

**Total Expenditures**

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**486,150**



	<b>Authorized Full Time Positions</b>	
	<b>FY 2017</b>	<b>FY 2018</b>
Administrative Services	3.00	3.00
Airport <sup>1</sup>	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	45.00	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	5.00
Information Technology	3.00	3.00
Parks/Landings/Pools	5.50	5.50
Permits & Inspections <sup>1</sup>	5.00	5.00
Planning & Zoning	11.00	11.00
Public Works <sup>2</sup>	21.25	21.25
Roads	23.00	24.00
Sheriff	37.00	37.00
State's Attorney	11.00	11.00
Tourism <sup>1</sup>	2.00	2.00
<b>Total</b>	<b>283.00</b>	<b>288.00</b>

<sup>1</sup> Funded primarily with dedicated revenue sources; not local taxes.

<sup>2</sup> Includes Sanitary Districts, which are self-supported.