

COMMISSIONERS FOR SOMERSET COUNTY  
PRINCESS ANNE, MARYLAND  
June 3, 2025

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

Upon motion regularly made, seconded and carried, it was adopted and resolved that for Fiscal Year ending June 30, 2026, the property tax rate be \$1.00 per \$100.00 of the full assessed value of the real property and \$2.50 per \$100.00 of the full assessed value of personal and public utility property in Somerset County, except such property as may by provision of the laws, be exempt from this rate.

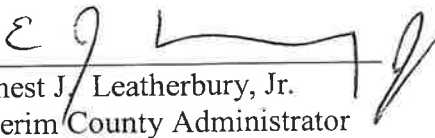
Upon motion regularly made, seconded and carried, it was adopted and resolved that for the Fiscal Year ending June 30, 2026 a tax of \$.28 per \$100.00 of the full assessed value of the property of public utilities: and, \$.112 per \$100 of the full assessed value of all other real property in Somerset County, excepting such properties as may by provision of the laws, be exempt from this rate, be levied and imposed for the State of Maryland.

Upon motion regularly made, seconded and carried, it was adopted and resolved that for the Fiscal Year ending June 30, 2026 the local income tax rate for residents of the County be at the rate of 3.20% of Maryland's taxable income for Tax Year 2026.

Upon motion regularly made, seconded and carried, it was adopted and resolved that for the Fiscal Year ending June 30, 2026 a service charge of 0.963% be applied to the second installment amount of semiannual tax payments.

Upon motion regularly made, seconded and carried, it was further resolved that the proposed Levy, reflecting total revenues in the amount of \$65,766,421.00 and total appropriations in the amount of \$65,766,421.00 be adopted as the Official Levy of Fiscal Year 2025-2026.


APPROVED:

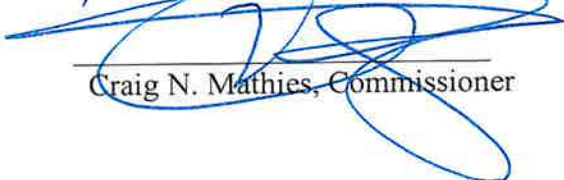
  
Ernest J. Leatherbury, Jr.  
Interim County Administrator

BOARD OF COUNTY COMMISSIONERS  
FOR SOMERSET COUNTY

  
Charles Laird, President

  
Eldon Willing, Commissioner

  
J. Randall Laird, Jr., Vice-President

  
Craig N. Mathies, Commissioner

Darryl Webster, Commissioner

**SOMERSET COUNTY COMMISSIONERS  
Budget**

**Real Estate and Income Tax Revenues**

**Fiscal Year Beginning July 1, 2025 Through June 30, 2026**

<u>DISTRICT NO.</u>	<u>NAME</u>		
1	West Princess Anne		
2	St. Peters		
3	Brinkleys		
4	Dublin		
5	Mt. Vernon		
6	Fairmount		
7	Crisfield		
8	Lawson		
9	Tangier		
10	Smith Island		
11	Dames Quarter		
12	Asbury		
13	Westover		
14	Deal Island		
15	East Princess Anne		
Assessable Base - Real		1,908,290,000	
Railroad Operating Real Property		4,744,000	
TOTAL ASSESSABLE BASE - REAL		1,913,034,000	
Taxes at Rate of \$1.00 per \$100 Assessable Base			\$ 19,130,340
Personal Property and Corporate		113,711,000	
Railroad & Public Utilities		68,298,000	
TOTAL ASSESSABLE BASE - PROPERTY		182,009,000	
Taxes at Rate of \$2.50 per \$100 Assessable Base			<u>4,550,225</u>
TOTAL TAXES - REAL & PROPERTY		2,095,043,000	23,680,565
Less: Additions and Abatements		20,000	
Homestead Tax Credit		<u>457,010</u>	
			<u>477,010</u>
			23,203,555
Interest on Delinquent Taxes			255,000
Local Income Taxes			<u>12,650,000</u>
Total			<u>\$ 36,108,555</u>

**SOMERSET COUNTY COMMISSIONERS  
FY 2026 BUDGET  
REVENUES**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2025 - 2026</u>	<u>FY 2024 - 2025</u>
01 05 152 000	Admission and Amusement Taxes	30,000.00	25,000.00
01 05 153 000	Recordation Taxes	700,000.00	800,000.00
01 05 162 000	Cable Co. Franchise Fees	110,000.00	112,000.00
01 05 165 000	Flush Tax Administrative Fee - BRF	16,000.00	16,000.00
01 05 169 010	ST - Cannabis Tax Distribution	375,000.00	400,000.00
01 05 221 000	Beer, Wine and Liquor License	60,000.00	60,000.00
01 05 223 000	Traders License	17,000.00	17,000.00
01 05 233 000	Marriage License	2,800.00	2,800.00
01 05 310 100	Federal SHSP Homeland Security/911	95,969.25	96,221.00
01 05 310 120	Federal - EMPG Grant/911	69,071.82	80,737.00
01 05 311 900	Federal Grant - FAA	32,402.00	251,928.00
01 05 320 000	Federal Payments in Lieu of Taxes	40,000.00	40,000.00
01 05 330 300	Police Protection-State Grant	230,000.00	155,000.00
01 05 330 301	Federal-Non-Support Grant - Sheriff	1,500.00	1,500.00
01 05 330 304	State GOCCP Sex Offenders Grant	8,000.00	8,000.00
01 05 330 305	Sex Offenders Registration Grant	11,000.00	11,000.00
01 05 330 310	MSDE Grant - School Resource Officers	63,470.00	63,470.00
01 05 330 700	Adult Drug Court-State Program	276,285.52	275,291.00
01 05 330 710	Detention center - MAT Program	248,033.00	248,033.00
01 05 330 715	Detention center -MCCJTP - Mental Health Serv.	79,984.00	69,917.00
01 05 331 300	Emergency Services-Grants	400,000.00	180,000.00
01 05 331 304	State MIEMSS EMD Grant 911	2,000.00	2,000.00
01 05 331 900	MD State-MAA (Airport) Grant	529,000.00	-
01 05 331 901	MD Airport Hanger Grants	300,000.00	300,000.00
01 05 331 903	MD State-Family Support Services	229,593.78	210,248.46
01 05 331 904	Federal Through State-Sts Att Child Support Grt	245,000.00	200,000.00
01 05 331 905	MD Forest & Parks Wildlife PILOT	625,000.00	589,771.00
01 05 331 910	State of Maryland-Waterways	1,600,000.00	614,442.00
01 05 331 911	Federal Through State-Highway Safety	1,500.00	1,500.00
01 05 331 912	MD State-Circuit Ct Juror Costs	60,000.00	60,000.00
01 05 331 914	MD State-Tourism Development Grant	30,000.00	30,000.00
01 05 331 916	MD State Health Dept Cleaning Grant	40,000.00	30,000.00
01 05 331 800	MD Supplemental Budget - Airport Capital	150,000.00	150,000.00
01 05 331 930	MD Supplemental Budget - Courthouse Capital	-	325,000.00
01 05 331 940	ST DGS Grant 2023 Paygo Gov Budget - Airport	550,000.00	550,000.00
01 05 334 100	Recreation Center Grant	-	1,000,000.00
01 05 350 900	City of Crisfield Airport Grant	49,644.50	49,644.50
01 05 411 200	Tag Fees	1,000.00	1,000.00
01 05 411 300	Marion Lighting Fees	12,000.00	12,000.00
01 05 411 901	Mosquito Control Fees	53,000.00	45,000.00
01 05 412 000	Zoning & Subdivision Fees	100,000.00	110,000.00
01 05 413 000	Sheriff Fees	32,000.00	30,000.00
01 05 413 100	Work Release	1,000.00	1,000.00
01 05 413 200	MD Div of Corr - Housing State Pris Grt	12,000.00	22,000.00
01 05 414 000	Landfill Tipping Fees	1,300,000.00	1,220,000.00
01 05 415 000	Transfer Station Permit Fees	272,000.00	272,000.00
01 05 416 000	Smith Island Solid Waste Fees	18,600.00	18,600.00
01 05 417 000	Stormwater Management Review Fees	6,000.00	5,000.00
01 05 419 000	Boat Slip Fees	90,000.00	90,000.00

**SOMERSET COUNTY COMMISSIONERS  
FY 2026 BUDGET  
REVENUES**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2025 - 2026</u>	<u>FY 2024 - 2025</u>
01 05 419 100	Other Fees	4,000.00	1,300.00
01 05 419 140	Dog Control Fees	5,000.00	5,000.00
01 05 421 000	Special Sheriff's Services	15,000.00	10,500.00
01 05 479 000	School Resource Officer Revenue-Sheriff	50,000.00	-
01 05 489 000	Recreation Fees	55,000.00	55,000.00
01 05 490 000	Recreation - Donnie Price Memorial Sch	7,000.00	7,000.00
01 05 491 000	IT Fees from Sanitary Dist/Other Entities	8,400.00	8,400.00
01 05 510 000	Court Fines	8,000.00	8,000.00
01 05 610 000	Interest on Investments - PNC Bank	800,000.00	900,000.00
01 05 610 010	Interest on Investments - Hebron Savings Bank	10,000.00	3,000.00
01 05 610 020	Interest on Investments - Truist	2,000.00	1,000.00
01 05 610 200	Fire Companies-State of MD	301,670.00	289,440.00
01 05 620 000	Rents and Concessions	170,000.00	170,000.00
01 05 620 100	Telephone Concessions-Detention Ctr	75,000.00	50,000.00
01 05 620 200	SSA/Inmate Reporting Payments	2,000.00	1,200.00
01 05 620 300	Detention Center Vending Concessions	200.00	200.00
01 05 630 100	Sheriff Dept Donations	1,000.00	2,500.00
01 05 640 000	Proceeds on Sale of Fixed Assets	150,000.00	40,000.00
01 05 690 000	Other Miscellaneous Revenue	8,500.00	8,500.00
01 05 690 001	Bad Check Fee - Real Estate	200.00	200.00
01 05 690 100	Room Tax	80,000.00	100,000.00
01 05 690 200	Technical & Community Serv- Grants	10,000.00	10,000.00
01 05 690 201	P&Z Special Housing Grant Program	2,000.00	2,000.00
01 05 690 300	State Disparity Grant	8,702,079.00	6,842,715.00
01 05 698 000	Program Open Space Grant	150,000.00	150,000.00
01 05 700 000	Transfer from Undesignated Reserve	8,860,641.33	6,266,027.24
01 05 141 400	Encumbrances	-	500,000.00
11 00 220 000	Deferred inflow - American Rescue Plan(airport)	300,000.00	300,000.00
01 00 102 040	Dog Control Reserves	50,000.00	140,000.00
01 05 429 100	Emergency Medical Service-Transport Fees	624,322.00	-
01 05 620 400	Airport Hangar Rental Revenue	30,000.00	-
	Subtotal before Real and Income Taxes	<b>29,657,866.20</b>	<b>24,725,085.20</b>
	Real Estate and Income taxes	36,108,554.80	31,679,609.80
	<b>Total Revenues</b>	<b>65,766,421.00</b>	<b>56,404,695.00</b>

**SOMERSET COUNTY COMMISSIONERS  
FY 2026 BUDGET  
EXPENDITURES BY LINE ITEM**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2025 - 2026</u>	<u>FY 2024 - 2025</u>
01 10 101 300	Community Promotions	322,200.00	342,200.00
01 10 103 300	Public Officers Association Expenses	24,640.00	26,365.00
01 10 109 100	Succession Planning Salary	225,000.00	225,000.00
	Succession Planning Benefits:		
01 10 109 201	Succession Planning FICA	17,212.50	17,212.50
01 10 109 204	Succession Planning WC	225.00	315.00
01 10 109 202	Health Benefits - Retirees	471,361.65	399,009.24
01 10 109 300	Other General Government - Expenses	149,958.00	145,518.65
01 10 109 401	Other General Government - Enterprise Vehicle Lease	21,201.96	21,201.96
01 10 111 100	County Commissioners Salaries	51,000.00	51,000.00
01 10 111 300	County Commissioners Expenses	15,000.00	15,000.00
01 10 111 301	County Commissioners Benevolence Fund	500.00	500.00
	County Commissioners Benefits:		
01 10 111 201	County Commissioners FICA	3,901.50	3,901.50
01 10 111 202	County Commissioners Health	13,569.30	13,168.86
01 10 111 203	County Commissioners Pension	2,656.00	2,394.00
01 10 111 204	County Commissioners WC	1,570.80	1,999.20
01 10 121 100	Clerk, County Commissioners/Salaries	474,411.00	351,760.00
01 10 121 300	Clerk, County Commissioners/Expenses	3,000.00	3,000.00
	Clerk, County Commissioners Benefits:		
01 10 121 201	Clerk, County Commissioners FICA	36,292.44	26,909.64
01 10 121 202	Clerk, County Commissioners Health	16,961.64	16,461.36
01 10 121 203	Clerk, County Commissioners Pension	27,732.09	13,446.00
01 10 121 204	Clerk, County Commissioners WC	474.42	492.47
01 10 201 100	Adult Drug Court Salaries	177,680.00	175,921.00
	Adult Drug Court Benefits:		
01 10 201 201	Adult Drug Court FICA	13,592.52	13,457.96
01 10 201 202	Adult Drug Court Health	10,176.96	9,876.36
01 10 201 203	Adult Drug Court Pension	9,204.50	7,805.16
01 10 201 204	Adult Drug Court W/C	5,472.54	6,896.10
01 10 201 300	Adult Drug Court Operating	60,159.00	61,334.42
01 10 211 100	Circuit Court Salaries	215,664.00	171,573.00
01 10 211 300	Circuit Court Expenses	97,150.00	97,150.00
01 10 211 400	Circuit Court Capital	-	325,000.00
	Circuit Court Benefits:		
01 10 211 201	Circuit Court FICA	16,498.30	13,125.33
01 10 211 202	Circuit Court Health	42,743.52	41,482.44
01 10 211 203	Circuit Court Pension	17,977.53	15,318.73
01 10 211 204	Circuit Court WC	3,101.55	1,608.57
01 10 221 100	Family Support Services Salary	86,887.00	86,027.00
01 10 221 300	Family Support Services Expenses	107,587.00	91,371.27
	Family Support Services Benefits:		
01 10 221 201	Family Support Services FICA	6,646.86	6,581.07

**SOMERSET COUNTY COMMISSIONERS  
FY 2026 BUDGET  
EXPENDITURES BY LINE ITEM**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2025 - 2026</u>	<u>FY 2024 - 2025</u>
01 10 221 202	Family Support Services Health	16,961.64	16,461.36
01 10 221 203	Family Support Services Pension	11,424.39	9,687.32
01 10 221 204	Family Support Services WC	86.89	120.44
01 10 231 100	Orphans Court Salaries	23,380.00	23,380.00
01 10 231 300	Orphans Court Expenses	1,000.00	1,000.00
	Orphans Court Benefits:		
01 10 231 201	Orphans Court FICA	1,788.57	1,788.57
01 10 231 204	Orphans Court WC	23.38	32.72
01 10 241 100	State's Attorney Salaries	1,171,511.00	1,063,159.00
01 10 241 300	State's Attorney Expenses	70,741.00	70,741.00
	State's Attorney Benefits:		
01 10 241 201	State's Attorney FICA	89,620.59	81,331.66
01 10 241 202	State's Attorney Health	175,722.96	157,367.76
01 10 241 203	State's Attorney Pension	163,346.29	135,524.38
01 10 241 204	State's Attorney WC	26,053.73	28,309.43
01 10 271 300	Law Library Expenses	10,000.00	10,000.00
01 10 411 100	Board of Elections Supervisor Salaries	12,250.00	12,250.00
	Board of Elections Supervisor Benefits:		
01 10 411 201	Board of Elections Supervisor FICA	937.13	937.13
01 10 411 204	Board of Elections Supervisor WC	12.25	17.15
01 10 411 300	Board of Elections Supervisor Expenses	750.00	750.00
01 10 421 400	Registration and Elections Capital	148,344.00	135,337.00
01 10 421 100	Registration and Elections Salaries	106,250.00	106,250.00
01 10 421 300	Registration and Elections Expenses	522,125.72	521,330.84
01 10 511 100	Finance and Accounting-Salaries	334,581.00	384,811.00
	Finance and Accounting - Benefits:		
01 10 511 201	Finance and Accounting FICA	25,595.45	29,438.04
01 10 511 202	Finance and Accounting - Health	35,958.84	51,358.80
01 10 511 203	Finance and Accounting Pension	42,291.36	35,242.91
01 10 511 204	Finance and Accounting WC	334.58	538.73
01 10 511 300	Finance and Accounting Operating	16,150.00	16,800.00
01 10 521 100	Tax Collection Salaries	321,656.00	310,104.00
01 10 521 300	Tax Collection Expenses	56,751.00	56,751.00
	Tax Collection Benefits:		
01 10 521 201	Tax Collection FICA	24,606.68	23,772.96
01 10 521 202	Tax Collection Health	47,492.52	39,505.44
01 10 521 203	Tax Collection Pension	40,657.64	34,769.98
01 10 521 204	Tax Collection WC	321.66	434.15
01 10 531 100	Internal Auditing/Salary	140,623.00	133,847.00
	Internal Auditing Benefits:		
01 10 531 201	Internal Auditing FICA	10,757.66	10,239.30
01 10 531 202	Internal Auditing Health	10,176.96	9,876.36

**SOMERSET COUNTY COMMISSIONERS  
FY 2026 BUDGET  
EXPENDITURES BY LINE ITEM**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2025 - 2026</u>	<u>FY 2024 - 2025</u>
01 10 531 203	Internal Auditing Pension	17,774.88	15,146.00
01 10 531 204	Internal Auditing WC	140.62	187.39
01 10 541 300	Independent Auditing	52,500.00	52,500.00
01 10 571 100	Liquor Licensing Salaries	19,500.00	19,500.00
01 10 571 300	Liquor Licensing Expenses	1,800.00	1,800.00
01 10 571 201	Liquor Licensing Benefits:		
01 10 571 202	Liquor Licensing FICA	1,491.75	1,491.75
01 10 571 203	Liquor Licensing Health		
01 10 571 203	Liquor Licensing Pension		
01 10 571 204	Liquor Licensing WC	153.60	197.40
01 10 581 300	Bank Service Charges	200.00	200.00
01 10 591 100	Information Technology-Salaries	295,605.00	281,361.00
01 10 591 300	Information Technology-Operating	70,422.00	56,604.00
01 10 591 201	Information Technology-Benefits:		
01 10 591 202	Information Technology-FICA	22,613.78	21,524.12
01 10 591 203	Information Technology-Health	37,315.56	36,214.08
01 10 591 203	Information Technology-Pension	37,364.74	31,838.65
01 10 591 204	Information Technology-WC	9,104.63	11,029.35
01 10 591 400	Information Technology - Capital	40,000.00	16,672.00
01 10 592 300	Financial ERP Software-Operating	40,000.00	40,000.00
01 10 611 100	Legal Salary	51,525.00	78,050.00
01 10 611 300	Legal Expenses	6,000.00	6,000.00
01 10 611 201	Legal Benefits:		
01 10 611 202	Legal FICA	3,941.66	5,970.83
01 10 611 203	Legal Health	25,781.88	25,021.08
01 10 611 203	Legal Pension	10,365.04	7,337.61
01 10 611 204	Legal WC	1,586.97	3,059.56
01 10 711 100	Human Resources Salaries	231,288.00	220,143.00
01 10 711 300	Human Resources Expenses	22,000.00	19,500.00
01 10 711 201	Human Resources Benefits:		
01 10 711 202	Human Resources FICA	17,693.53	16,840.94
01 10 711 203	Human Resources Health	10,176.96	9,876.36
01 10 711 203	Human Resources Pension	29,234.99	24,911.24
01 10 711 204	Human Resources WC	231.28	308.20
01 10 711 400	Human Resources Capital	-	-
01 10 811 400	Planning and Zoning Capital	-	-
01 10 811 100	Planning and Zoning Salaries	735,745.00	767,357.00
01 10 811 300	Planning and Zoning Expenses	232,800.00	240,000.00
01 10 811 201	Planning and Zoning Benefits:		
01 10 811 202	Planning and Zoning FICA	56,284.49	58,702.81
01 10 811 203	Planning and Zoning Health	105,162.00	136,954.68
01 10 811 203	Planning and Zoning Pension	92,999.31	86,833.59
01 10 811 204	Planning and Zoning WC	11,620.03	13,617.05
01 10 811 401	Planning and Zoning Enterprise Vehicle Lease	9,060.00	7,860.00

**SOMERSET COUNTY COMMISSIONERS  
FY 2026 BUDGET  
EXPENDITURES BY LINE ITEM**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2025 - 2026</u>	<u>FY 2024 - 2025</u>
01 10812 100	Planning Commission Salaries	9,420.00	8,050.00
	Planning Commission Benefits:		
01 10812 201	Planning Commission FICA	720.63	615.83
01 10812 204	Planning Commission WC	9.42	11.27
01 10821 100	Board of Zoning Appeals Salaries	8,160.00	8,160.00
	Board of Zoning Appeals Benefits:		
01 10821 201	Board of Zoning Appeals FICA	624.24	624.24
01 10821 203	Board of Zoning Appeals Pension	169.98	153.22
01 10821 204	Board of Zoning Appeals WC	8.16	11.41
01 10921 100	County Buildings Salaries	678,463.00	650,249.00
01 10921 110	County Buildings Salaries-OT	2,000.00	2,000.00
01 10921 300	County Buildings Expenses	582,985.00	535,756.00
01 10921 401	County Buildings - Enterprise Vehicle Lease	15,915.60	15,915.60
	County Buildings Benefits:		
01 10921 201	County Buildings FICA	52,055.42	49,897.05
01 10921 202	County Buildings Health	91,592.64	85,595.88
01 10921 203	County Buildings Pension	73,296.03	62,466.30
01 10921 204	County Buildings WC	20,958.26	25,568.15
01 10922 400	County Buildings Capital	150,000.00	1,797,700.00
01 10991 100	Tourism Salaries	154,404.00	147,828.00
01 10991 300	Tourism Expenses	160,000.00	159,000.00
	Tourism Benefits:		
01 10991 201	Tourism FICA	11,811.91	11,308.84
01 10991 202	Tourism Health	10,176.96	19,752.72
01 10991 203	Tourism Pension	19,631.56	16,826.11
01 10991 204	Tourism WC	154.40	206.97
01 10991 400	Tourism Capital	-	-
	<b>(10) Total General Government</b>	<b>10,751,733.38</b>	<b>12,226,955.50</b>
01 11111 100	Sheriff Salaries	2,405,825.00	2,271,097.00
01 11111 110	Sheriff Salaries-OT	120,000.00	100,000.00
01 11111 120	Sheriff Salaries-Shift Differential	5,000.00	5,000.00
01 11111 300	Sheriff Expenses	664,024.00	546,949.80
01 11111 304	Sheriff-Operating Expense - Boat	8,571.00	5,000.00
	Sheriff Benefits:		
01 11111 201	Sheriff FICA	193,608.11	181,771.42
01 11111 202	Sheriff Health	261,887.76	227,818.92
01 11111 203	Sheriff Pension	558,299.31	471,245.07
01 11111 204	Sheriff WC	104,880.24	108,811.92
01 11111 500	Sheriff -Lease Expense - Enterprise Vehicle Lease	376,830.00	303,880.44
01 11111 101	Sheriff-School Resource Officers-Salary	418,582.00	397,887.00
01 11111 205	Sheriff-School Resource Officers-FICA	32,021.52	30,438.36
01 11111 206	Sheriff-School Resource Officers-WC	18,459.48	19,973.93

**SOMERSET COUNTY COMMISSIONERS  
FY 2026 BUDGET  
EXPENDITURES BY LINE ITEM**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2025 - 2026</u>	<u>FY 2024 - 2025</u>
01 11 112 100	Sheriff Salaries - Board of Education	20,000.00	20,000.00
01 11 112 201	Sheriff FICA - Board of Education	1,530.00	1,530.00
01 11 112 204	Sheriff WC - Board of Education	882.00	1,004.00
01 11 113 100	Sheriff Salaries - DOT Highway Safety	3,500.00	3,500.00
01 11 113 201	Sheriff FICA - DOT Highway Safety	267.75	267.75
01 11 113 204	Sheriff WC - DOT Highway Safety	154.35	175.70
01 11 114 100	Sheriff Salaries-Sex Offenders Grant	8,500.00	8,500.00
01 11 114 201	Sheriff FICA-Sex Offenders Grant	650.25	650.25
01 11 114 204	Sheriff WC-Sex Offenders Grant	374.85	426.70
01 11 120 100	Sheriff Salaries - Alcohol Compliance	1,000.00	1,000.00
01 11 120 201	Sheriff FICA - Alcohol Compliance	76.50	76.50
01 11 120 204	Sheriff WC - Alcohol Compliance	44.10	50.20
01 11 121 100	Sheriff Salaries - Tobacco Compliance	1,000.00	1,000.00
01 11 121 201	Sheriff FICA - Tobacco Compliance	76.50	76.50
01 11 121 204	Sheriff WC - Tobacco Compliance	44.10	50.20
01 11 122 100	Sheriff Salaries - Som Circuit Rec Ct Program	15,000.00	15,000.00
01 11 122 201	Sheriff FICA - Som Circuit Rec Ct Program	1,147.50	1,147.50
01 11 122 204	Sheriff WC - Som Circuit Rec Ct Program	661.50	753.00
01 11 150 100	Police Accountability Board - Salaries	13,000.00	13,000.00
01 11 150 201	Police Accountability Board - Fringe Benefits	994.50	994.50
01 11 150 204	Police Accountability Board - FICA	13.00	18.20
01 11 150 300	Police Accountability - Board WC	7,000.00	7,000.00
01 11 150 300	Police Accountability - Operating Expense	7,000.00	7,000.00
01 11 151 100	Administrative Charging Committee - Salaries	15,500.00	15,500.00
01 11 151 201	Administrative Charging Committee - Fringe Benefits	1,185.75	1,185.75
01 11 151 204	Administrative Charging Committee - FICA	15.50	21.70
01 11 151 204	Administrative Charging Committee - WC	5,000.00	5,000.00
01 11 151 300	Administrative Charging Committee - Operating Expense	5,000.00	5,000.00
01 11 152 100	Trial Board - Salaries	2,500.00	2,500.00
01 11 152 201	Trial Board - Fringe Benefits	191.25	191.25
01 11 152 201	Trial Board- FICA	2.50	3.50
01 11 152 204	Trial Board - WC	5,000.00	2,500.00
01 11 152 300	Trial Board - Operating Expense	5,000.00	2,500.00
01 11 252 300	Ambulance Services	156,000.00	186,500.00
01 11 261 300	Volunteer Fire Companies	702,548.56	670,090.54
01 11 281 300	VSAP Plan	45,000.00	45,000.00
01 11 311 100	Correctional Salaries	2,150,547.00	2,061,874.00
01 11 311 110	Correctional Salaries-OT	75,000.00	50,000.00
01 11 311 120	Correctional Salaries-Shift Differential	18,000.00	18,000.00

**SOMERSET COUNTY COMMISSIONERS  
FY 2026 BUDGET  
EXPENDITURES BY LINE ITEM**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2025 - 2026</u>	<u>FY 2024 - 2025</u>
01 11311 300	Correctional Expenses	1,789,823.25	1,255,555.00
01 11311 401	Correctional Lease Expense - Enterprise Vehicle Lease	15,411.24	15,411.24
	Correctional Benefits:		
01 11311 400	911 Communications Capital	171,631.35	162,935.36
01 11311 201	Correctional FICA	308,702.40	299,588.52
01 11311 202	Correctional Health	208,911.53	178,015.58
01 11311 203	Correctional Pension	96,130.82	103,891.74
01 11311 204	Correctional WC		
01 11311 400	Correctional Capital	125,000.00	-
01 11411 100	Fire Police Association	467.88	467.88
01 11511 100	Emergency Services Salaries	1,085,619.00	1,042,109.00
01 11511 110	Emergency Services Salaries-OT	60,000.00	55,000.00
01 11511 120	Emergency Serv Salaries-Shift Differential	10,500.00	10,500.00
01 11511 300	Emergency Services Expenses	544,897.25	515,480.00
01 11511 400	Emergency Services Capital	70,000.00	420,611.21
	Emergency Services Benefits:		
01 11511 201	Emergency Services FICA	88,443.10	84,732.09
01 11511 202	Emergency Services Health	170,295.00	158,682.12
01 11511 203	Emergency Services Pension	135,369.14	113,771.48
01 11511 204	Emergency Services WC	1,156.13	1,550.67
01 11515 100	EMS- Medical- Salaries	2,015,960.00	-
01 11515 110	EMS- Medical Salaries-OT	317,627.00	-
	EMS- Medical- Benefits:		
01 11515 201	EMS- Medical- FICA	178,519.41	-
01 11515 202	EMS- Medical- Health	173,008.32	-
01 11515 203	EMS- Medical- Pension	39,335.22	-
01 11515 204	EMS- Medical- WC	147,680.47	-
01 11515 250	EMS- Medical- Medical Director	10,000.00	-
01 11515 300	EMS- Medical- Expenses	1,013,624.00	-
01 11515 400	EMS- Medical- Capital	3,226,604.00	-
01 11551 100	Dog Control Salaries	234,603.00	224,281.00
01 11551 110	Dog Control Salaries-OT	5,500.00	5,000.00
01 11551 300	Dog Control Expenses	41,455.49	41,455.49
01 11551 401	Dog Control - Enterprise Vehicle Lease	13,470.00	13,470.00
	Dog Control Benefits:		
01 11551 201	Dog Control FICA	18,367.88	17,540.00
01 11551 202	Dog Control Health	27,138.60	26,337.72
01 11551 203	Dog Control Pension	19,893.84	17,062.76
01 11551 204	Dog Control WC	7,395.17	8,987.81
01 11552 400	Dog Control Capital	-	1,000,534.00
	<b>(11) Total Public Safety</b>	<b>20,792,936.37</b>	<b>13,577,432.27</b>
01 12331 400	Airport - Capital	48,281.00	351,217.00
01 12332 400	Crisfield Airport Hangar Project	4,466,399.00	2,161,224.00
01 12331 300	Airport Expenses	33,000.00	33,000.00
01 12341 300	Transportation (Tri-County Council) - Operating	197,737.00	215,814.00

**SOMERSET COUNTY COMMISSIONERS  
FY 2026 BUDGET  
EXPENDITURES BY LINE ITEM**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2025 - 2026</u>	<u>FY 2024 - 2025</u>
01 12 342 400	Transportation (Tri-County Council) - Capital	66,867.00	46,677.00
01 12 390 100	Public Works Salaries	123,974.00	-
	Public Works Benefits:		
01 12 390 201	Public Works FICA	9,484.01	-
01 12 390 202	Public Works Health	25,781.88	-
01 12 390 203	Public Works Pension	15,670.40	-
01 12 390 204	Public Works WC	3,818.40	-
01 12 431 100	Waste Collections Salaries	995,850.00	991,917.00
01 12 431 110	Waste Collections Salaries-OT	10,000.00	12,000.00
01 12 431 300	Waste Collections Expenses	1,291,480.00	1,095,000.00
01 12 431 401	Waste Collections - Enterprise Vehicle Lease	13,200.00	13,200.00
	Waste Collections Benefits:		
01 12 431 201	Waste Collections FICA	76,947.53	76,799.65
01 12 431 202	Waste Collections Health	173,008.44	158,024.04
01 12 431 203	Waste Collections Pension	122,960.85	94,975.85
01 12 431 204	Waste Collections WC	30,980.19	39,353.56
01 12 431 400	Waste Collections Capital	1,150,000.00	974,208.00
01 12 433 400	Waste Containers Capital	-	-
01 12 491 100	Sanitation Commission Salary	13,450.00	12,950.00
	Sanitation Commission Benefits:		
01 12 491 201	Sanitation Commission FICA	1,028.93	990.68
01 12 491 202	Sanitation Commission Health	-	-
01 12 491 203	Sanitation Commission Pension	-	-
01 12 491 204	Sanitation Commission WC	13.45	18.13
01 12 510 100	County Engineer Salaries	175,381.00	166,931.00
	County Engineer Benefits:		
01 12 510 201	County Engineer FICA	13,416.65	12,770.22
01 12 510 202	County Engineer Health	-	9,876.36
01 12 510 203	County Engineer Pension	22,168.44	18,889.74
01 12 510 204	County Engineer WC	3,979.71	4,826.82
01 12 510 300	County Engineer - Operating	27,500.00	16,000.00
01 12 581 300	Street Lighting Expenses	12,000.00	12,000.00
01 12 591 400	Waterways-Capital	1,950,000.00	577,000.00
01 12 591 300	Waterways-Operating	47,500.00	57,442.00
01 12 601 400	Off Road Drainage-Capital	-	100,000.00
01 12 601 300	Off Road Drainage-Operating	155,900.00	53,900.00
	<b>(12)Total Public Works</b>	<b>11,277,777.88</b>	<b>7,307,005.05</b>
01 13 111 300	Public Health	845,765.00	773,985.00
01 13 201 100	Mosquito Control-Salaries	40,000.00	41,112.00
01 13 201 300	Mosquito Control-Operating	311,375.00	304,375.00
01 13 201 401	Mosquito Lease Enterprise	7,999.95	-
	Mosquito Control-Benefits:		
01 13 201 201	Mosquito Control-FICA	3,060.00	3,145.00

**SOMERSET COUNTY COMMISSIONERS  
FY 2026 BUDGET  
EXPENDITURES BY LINE ITEM**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2025 - 2026</u>	<u>FY 2024 - 2025</u>
01 13201 204	Mosquito Control-WC	1,232.00	1,611.59
01 13901 301	Other Health/SC Developmental Center	23,406.00	23,406.00
	<b>(13) Conservation of Health</b>	<b>1,232,837.95</b>	<b>1,147,634.59</b>
01 14901 300	McCready Hospital/Tawes Nursing Homes	35,000.00	35,000.00
	<b>(14) Hospitals</b>	<b>35,000.00</b>	<b>35,000.00</b>
01 15311 300	Pauper Burials	2,000.00	2,000.00
01 15351 300	Commission on Aging	102,372.00	102,372.00
01 15391 300	Other Social Services/Lower Shore Enterprises	20,000.00	20,000.00
01 15391 500	Other Social Services/Life Crisis Center	3,000.00	3,000.00
01 15391 501	Other Soc Serv/Dept of Social Services	10,000.00	31,149.00
01 15391 510	Other Soc Serv/Homeless Shelter	75,000.00	75,000.00
	<b>(15) Social Services</b>	<b>212,372.00</b>	<b>233,521.00</b>
01 17101 300	Board of Education Expenses	12,100,404.00	10,281,407.00
01 17101 301	Board of Education-Nonrecurring Costs	-	-
01 17101 302	Board of Education Supplemental Appropriations	1,000,000.00	181,710.00
01 17201 300	MD School for the Blind	1,000.00	1,000.00
01 17902 300	Community Colleges	332,950.00	332,950.00
	<b>(17) Education</b>	<b>13,434,354.00</b>	<b>10,797,067.00</b>
01 25901 702	Golf Course Transfers	638,012.00	615,000.00
01 18151 400	Golf Course Capital	25,000.00	89,500.00
01 18191 100	Recreation Salaries	554,379.00	498,810.00
01 18191 400	Recreation Capital	50,000.00	35,000.00
01 18191 405	Recreation Community Center Project	-	1,300,000.00
01 18191 300	Recreation Expenses	200,000.00	168,500.00
01 18191 401	Recreation Expenses - Enterprise Vehicle Lease	7,088.19	7,088.19
01 18191 201	Recreation Benefits: Recreation FICA	42,409.99	38,158.97
01 18191 202	Recreation Health	40,707.84	65,843.16
01 18191 203	Recreation Pension	65,790.85	56,445.37
01 18191 204	Recreation WC	15,721.36	17,409.21
	<b>(18) Recreation</b>	<b>1,639,109.23</b>	<b>2,881,555.92</b>
01 19901 300	Library Expenses	685,223.00	670,637.00
	<b>(19) Library</b>	<b>685,223.00</b>	<b>670,637.00</b>
01 20101 300	Agriculture Extension Service	82,016.00	78,219.00
01 20903 300	Gypsy Moth Program	1,500.00	7,500.00
	<b>(20) Conservation of Nat'l Resources</b>	<b>83,516.00</b>	<b>85,719.00</b>

**SOMERSET COUNTY COMMISSIONERS  
FY 2026 BUDGET  
EXPENDITURES BY LINE ITEM**

<u>ACCOUNT NO.</u>	<u>ACCOUNT NAME</u>	<u>FY 2025 - 2026</u>	<u>FY 2024 - 2025</u>
01 22 201 300	Economic Development Expenses	281,875.00	245,000.00
	<b>(22) Economic Development</b>	<b>281,875.00</b>	<b>245,000.00</b>
01 24 501 800	Principal Payment-Landfill Loan 02-92	139,914.30	99,431.00
01 24 501 801	Interest Payment-Landfill Loan 02-92	38,417.70	78,902.00
01 24 501 804	Principal Payment-Landfill Cell 2	41,850.88	40,543.00
01 24 501 805	Interest Payment-Landfill Cell 2	51,837.12	54,145.00
01 24 501 808	Principal-Landfill Cell 3	42,808.12	41,509.00
01 24 501 809	Interest-Landfill Cell 3 Permanent Loan	71,855.88	73,156.00
01 24 904 823	Interest - Cell 4	56,964.95	56,460.00
01 24 904 825	Principal - Cell 4	114,751.05	115,257.00
01 24 904 826	Principal - Library Loan/Tax Collection Office/BOE	314,971.01	314,388.00
01 24 904 827	Interest - Library Loan/Tax Collection Office/BOE	12,699.67	13,283.00
01 24 904 821	Interest - BOE - JM Tawes Ph 1	87,660.06	88,317.00
01 24 904 828	Principal - BOE JM Tawes Ph 1	173,139.94	172,484.00
01 24 904 837	Interest - BOE - JM Tawes Ph 2	59,881.33	60,444.00
01 24 904 838	Principal - BOE JM Tawes Ph 2	149,286.67	148,724.00
01 24 904 833	Interest - EMS Radio Loan	52,163.26	52,163.00
01 24 904 834	Principal - EMS Radio Loan	407,078.66	407,079.00
01 24 904 835	Interest - Bulldozer Loan	1,268.28	1,269.00
01 24 904 836	Principal - Bulldozer Loan	71,453.48	71,454.00
	<b>(24) Debt Service</b>	<b>1,888,002.36</b>	<b>1,991,084.00</b>
01 25 101 700	General Purpose/Grant Cities and Towns	16,425.26	16,425.26
01 25 101 701	Ambulance Grants to Municipalities	522,488.00	844,976.00
01 25 901 700	Administrative Costs - State Assessments & Taxation	157,162.00	157,162.00
01 26 201 008	Admin Costs - State Retirement System	34,000.00	34,000.00
01 25 901 701	County Roads Department Transfer	2,721,608.57	4,147,520.41
01 25 301 700	Somerset Liquor Board Unemployment	-	6,000.00
	<b>(25) Intergovernment</b>	<b>3,451,683.83</b>	<b>5,206,083.67</b>
	<b>TOTAL APPROPRIATIONS</b>	<b>65,766,421.00</b>	<b>56,404,695.00</b>

**Somerset County Commissioners  
Budget**

**Summary by Category  
Fiscal Year 2025 - 2026**

<u>Categories of Accts</u>	<u>FY 2026</u>	<u>% of Budget</u>	<u>FY 2025</u>	<u>% of Budget</u>
10 General Government	10,751,733	16.35%	12,226,956	21.68%
11 Public Safety	20,792,936	31.62%	13,577,433	24.07%
12 Public Works	11,277,778	17.15%	7,307,005	12.95%
13 Conservation of Health	1,232,838	1.87%	1,147,635	2.03%
14 Hospitals	35,000	0.05%	35,000	0.06%
15 Social Services	212,372	0.32%	233,521	0.41%
17 Education	13,434,354	20.43%	10,797,067	19.14%
18 Recreation	1,639,109	2.49%	2,881,556	5.11%
19 Library	685,223	1.04%	670,637	1.19%
20 Conservation of Natural Resources	83,516	0.13%	85,719	0.15%
22 Economic Development	281,875	0.43%	245,000	0.43%
24 Debt Service	1,888,002	2.87%	1,991,084	3.53%
25 Intergovernment	3,451,684	5.25%	5,206,084	9.23%
<b>Total Budget</b>	<b>\$ 65,766,421</b>	<b>100.00%</b>	<b>\$ 56,404,695</b>	<b>100.00%</b>