

Worcester County			1002 Circuit Court Budget Requested						
Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance COLA Step Benefits	\$ Variance Department Requested	% Variance Department Requested	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments
<b>Fund: 100 - General Fund</b>									
EXPENSES									
<b>Department: 1002 - Circuit Court</b>									
<i>PERS SVCS - Personnel Services</i>									
6000.100	Personnel Services Salaries	1,229,595.66	1,172,153.00	61,951.66	(4,509.00)	-0.4%	578,392.35	1,170,858.71	
6010.030	Benefits Hospitalization Insurance	216,646.82	0.00	216,646.82	0.00	N/A	0.00	0.00	
6010.060	Benefits Social Security Taxes	94,025.82	0.00	94,025.82	0.00	N/A	0.00	0.00	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$1,540,268.30	\$1,172,153.00	\$372,624.30	(\$4,509.00)	-0.4%	\$578,392.35	\$1,170,858.71	
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6100.010	Administrative Expense Administrative Expenses	2,000.00	2,000.00	0.00	0.00	0.0%	0.00	431.52	
6100.060	Administrative Expense Books and Publications	2,000.00	2,000.00	0.00	0.00	0.0%	0.00	482.20	
6100.080	Administrative Expense Copier Supplies	180.00	180.00	0.00	0.00	0.0%	0.00	0.00	
6100.100	Administrative Expense Dues, Licenses & Subscriptions	4,734.00	4,734.00	0.00	0.00	0.0%	150.00	2,613.34	Judges/court admin/court reporter annual memberships, legal liability insurance, subscriptions
6100.110	Administrative Expense Envelopes	1,500.00	1,500.00	0.00	0.00	0.0%	539.70	1,138.47	
6100.150	Administrative Expense Incentives & Events	1,515.00	1,515.00	0.00	0.00	0.0%	0.00	0.00	
6100.190	Administrative Expense Office Supplies	7,500.00	6,820.00	0.00	680.00	10.0%	3,910.40	12,297.67	
6100.210	Administrative Expense Paper	2,500.00	2,500.00	0.00	0.00	0.0%	748.30	1,708.87	
6110.120	Supplies & Equipment Equipment Rental	1,000.00	1,200.00	0.00	(200.00)	-16.7%	1,339.68	2,763.19	Water Cooler replacement fee and monthly fee.
6110.170	Supplies & Equipment Jury Expenses	3,700.00	3,500.00	0.00	200.00	5.7%	590.00	3,793.48	
6110.245	Supplies & Equipment Mobile Phones	516.00	0.00	0.00	516.00	N/A	368.57	511.37	
6110.270	Supplies & Equipment Office Equipment Repairs	300.00	300.00	0.00	0.00	0.0%	138.75	96.99	
6110.280	Supplies & Equipment Office Furniture	5,590.00	4,090.00	0.00	1,500.00	36.7%	545.24	2,145.16	Replacement furniture for chambers
6110.290	Supplies & Equipment Other Office Equipment	810.00	810.00	0.00	0.00	0.0%	713.05	0.00	
6130.010	Equipment Maintenance Copier Lease	8,080.00	7,860.00	0.00	220.00	2.8%	3,470.55	8,080.17	Increase based on actual costs
6130.070	Equipment Maintenance Software Maintenance Agreements	17,626.00	17,626.00	0.00	0.00	0.0%	13,542.00	12,015.00	
6150.050	Uniforms & Personal Equipment Uniforms	500.00	500.00	0.00	0.00	0.0%	0.00	581.94	
6160.040	Grant Programs Court Security Grant	110,716.00	84,214.00	0.00	26,502.00	31.5%	47,465.43	16,693.24	Requested increase in grant funding for the Court Security Grant. X-Ray machines.
6160.060	Grant Programs Drug Treatment Court	67,396.00	67,396.00	0.00	0.00	0.0%	6,777.88	22,340.84	
6160.070	Grant Programs Family Support Services	126,115.00	126,115.00	0.00	0.00	0.0%	53,724.88	96,014.76	
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$364,278.00	\$334,860.00	0.00	\$29,418.00	8.8%	\$134,024.43	\$183,708.21	
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6510.030	Legal Services Court Appointed Attorneys	8,000.00	8,000.00	0.00	0.00	0.0%	0.00	9,462.40	
6510.040	Legal Services Court Library Levy	2,000.00	2,000.00	0.00	0.00	0.0%	0.00	0.00	
6510.050	Legal Services Court Reporters	5,000.00	5,000.00	0.00	0.00	0.0%	1,100.00	5,295.64	
6510.055	Legal Services Family Support Service - Other	0.00	0.00	0.00	0.00	N/A	325.00	600.00	
6510.080	Legal Services Jury Per Diem	92,000.00	92,000.00	0.00	0.00	0.0%	34,340.00	112,340.00	
6550.028	Building Site Expenses Cable	265.00	265.00	0.00	0.00	0.0%	129.27	280.12	
6550.270	Building Site Expenses Telephone	3,200.00	1,500.00	0.00	1,700.00	113.3%	1,089.43	3,203.32	Increase based on actual FY23 costs
6900.025	Advertising Legal Advertisements	0.00	0.00	0.00	0.00	N/A	0.00	566.00	
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$110,465.00	\$108,765.00	\$0.00	\$1,700.00	1.6%	\$36,983.70	\$131,747.48	
<i>OTHR CHGS - Other Charges</i>									
7000.040	Travel, Training & Expense Continuing Education/Certificati	1,400.00	400.00	0.00	1,000.00	250.0%	100.00	2,293.97	Based on planned FY25 Trainings & Educational Exp

<b>Worcester County</b>			<b>1002 Circuit Court Budget Requested</b>						
<b>Account Number</b>	<b>Account Description</b>	<b>2025 Department Requested</b>	<b>2024 Adopted Budget</b>	<b>\$ Variance COLA Step Benefits</b>	<b>\$ Variance Department Requested</b>	<b>% Variance Department Requested</b>	<b>2024 Actual Amount at 12/31/23</b>	<b>2023 Actual Amount</b>	<b>Department Requested Comments</b>
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	7,500.00	5,962.00	0.00	1,538.00	25.8%	1,679.62	5,043.30	Increase based on FY25 planned travel & additional \$1,500 for magistrate training.
7000.115	Travel, Training & Expense Mileage	1,500.00	2,570.00	0.00	(1,070.00)	-41.6%	1,342.49	165.38	Based on planned FY25 travel expenses.
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$10,400.00	\$8,932.00	\$0.00	\$1,468.00	16.4%	\$3,122.11	\$7,502.65	
<b>Department Total: 1002 - Circuit Court</b>		<b>\$2,025,411.30</b>	<b>\$1,624,710.00</b>	<b>\$94,025.82</b>	<b>\$28,077.00</b>	<b>1.7%</b>	<b>\$752,522.59</b>	<b>\$1,493,817.05</b>	

# REVENUE

## CIRCUIT COURT

<u>Dept #</u>	<u>NWS G/L Acct #</u>	<u>G/L ACCOUNT NAME</u>	<u>FY22 ACTUAL</u>	<u>FY23 ACTUAL</u>	<u>FY24 BUDGET</u>	<u>FY24 Actual as of 2/29/24</u>	<u>FY25 BUDGET</u>	<u>Variance</u>
1002	5070-700	Sale of Publication & Copies	550	913	250	1,357	250	0
	5120	Circuit Court Bar Library	0	257	5,000	0	5,000	0
	5160	Family Services Legal Fees	1,275	400	500	1,250	500	0
	5300	Court Fines	39,090	35,980	25,000	12,205	25,000	0
	5704	MD AOC Security Grant	10,389	53,669	84,213	9,364	110,716	26,503
	5725	Family Support Grant	299,349	367,535	418,334	106,392	418,334	0
	5757	Trial Jury Reimbursement	40,935	78,960	54,000	25,665	54,000	0
	5760	Drug Court Grant	197,001	213,190	224,076	55,729	224,076	0
<b>TOTAL</b>			887,938	750,904	811,373	211,962	837,876	26,503

Worcester County			1505 Board of Education Budget Requested						
Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	Department Requested \$ Variance	Department Requested % Variance	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments	
<b>Fund: 100 - General Fund</b>									
EXPENSES									
<b>Department: 1505 - Board of Education</b>									
<b>Location: 200 - Administration</b>									
<i>OTHR CHGS - Other Charges</i>									
7120.010	Other Non-Matching Expenses Appropriation for Board of Educ.	108,753,349.00	99,706,640.00	9,046,709.00	9.1%	48,242,790.00	99,985,947.00		
7120.300	Other Non-Matching Expenses Board of Ed Employee Retirement	818,722.00	758,679.00	60,043.00	7.9%	727,006.00	689,670.00	Retirement for Non-Teachers increase	
7120.310	Other Non-Matching Expenses Board of Ed School Building Impr	0.00	100,000.00	(100,000.00)	-100.0%	0.00	100,000.00	Request moved to 7120.010	
7120.330	Other Non-Matching Expenses Board of Ed Technology	0.00	200,000.00	(200,000.00)	-100.0%	0.00	200,000.00	Request moved to 7120.010	
7120.332	Other Non-Matching Expenses Board of Ed Restricted Programs	0.00	0.00	0.00	N/A	0.00	31,748.53		
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$109,572,071.00	\$100,765,319.00	\$8,806,752.00	8.7%	\$48,969,796.00	\$101,007,365.53		
<b>Location Total: 200 - Administration</b>		\$109,572,071.00	\$100,765,319.00	\$8,806,752.00	8.7%	\$48,969,796.00	\$101,007,365.53		
<b>Department Total: 1505 - Board of Education</b>		<b>\$109,572,071.00</b>	<b>\$100,765,319.00</b>	<b>\$8,806,752.00</b>	<b>8.7%</b>	<b>\$48,969,796.00</b>	<b>\$101,007,365.53</b>		

Worcester County			1011 IT Budget Requested						
Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance COLA Step Benefits	\$ Variance Department Requested	% Variance Department Requested	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments
<b>Fund: 100 - General Fund</b>									
EXPENSES									
<b>Department: 1011 - Information Technology</b>									
<i>PERS SVCS - Personnel Services</i>									
6000.100	Personnel Services Salaries	729,285.22	685,640.00	10,954.22	35,691.00	5.2%	320,222.98	619,320.04	
6000.400	Personnel Services Overtime Pay	3,000.00	3,000.00	0.00	0.00	0.0%	400.11	0.00	
6010.030	Benefits Hospitalization Insurance	106,462.20	0.00	110,368.70	0.00	#N/A	0.00	0.00	
6010.060	Benefits Social Security Taxes	55,723.42	0.00	55,723.42	0.00	#N/A	0.00	0.00	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$894,470.84	\$688,640.00	\$177,046.34	\$35,691.00	5.2%	\$320,623.09	\$619,320.04	
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6100.010	Administrative Expense Administrative Expenses	500.00	500.00	0.00	0.00	0.0%	240.46	685.99	
6100.190	Administrative Expense Office Supplies	500.00	500.00	0.00	0.00	0.0%	273.72	793.17	
6100.210	Administrative Expense Paper	200.00	200.00	0.00	0.00	0.0%	0.00	0.00	
6110.090	Supplies & Equipment Computers & Printers	3,760.00	6,300.00	0.00	(2,540.00)	-40.3%	2,181.00	3,036.03	
6110.245	Supplies & Equipment Mobile Phones	13,740.00	13,200.00	0.00	540.00	4.1%	3,528.40	11,828.80	
6110.280	Supplies & Equipment Office Furniture	1,000.00	2,700.00	0.00	(1,700.00)	-63.0%	195.99	0.00	Lowering budget, most of the furniture has been replaced in FY24
6150.050	Uniforms & Personal Equipment Uniforms	500.00	500.00	0.00	0.00	0.0%	440.46	497.98	
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$20,200.00	\$23,900.00	\$0.00	(\$3,700.00)	-15.5%	\$6,860.03	\$16,841.97	
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	1,800.00	1,800.00	0.00	0.00	0.0%	832.65	1,742.08	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	1,000.00	1,000.00	0.00	0.00	0.0%	133.60	921.33	
6550.081	Building Site Expenses Fire Extinguishers	40.00	40.00	0.00	0.00	0.0%	0.00	0.00	
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$2,840.00	\$2,840.00	\$0.00	\$0.00	0.0%	\$966.25	\$2,663.41	
<i>OTHR CHGS - Other Charges</i>									
7000.040	Travel, Training & Expense Continuing Education/Certificati	5,000.00	5,000.00	0.00	0.00	0.0%	0.00	2,344.00	
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	2,400.00	2,400.00	0.00	0.00	0.0%	2,220.00	1,673.75	
7000.115	Travel, Training & Expense Mileage	200.00	200.00	0.00	0.00	0.0%	0.00	202.50	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$7,600.00	\$7,600.00	\$0.00	\$0.00	0.0%	\$2,220.00	\$4,220.25	
<i>INTFND CHGS - Interfund Charges</i>									
8010.110	Interfund Water & Wastewater Enterprise Ch	0.00	(24,293.00)	24,293.00	0.00	0.0%	(12,146.56)	(23,234.38)	Included in salary line starting FY25
8010.120	Interfund Landfill Enterprise Charges	0.00	(10,575.00)	10,575.00	0.00	0.0%	(5,287.51)	(10,114.00)	Included in salary line starting FY25
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>		\$0.00	(\$34,868.00)	\$34,868.00	\$0.00	0.0%	(\$17,434.07)	(\$33,348.38)	
<b>Department Total: 1011 - Information Technology</b>		<b>\$925,110.84</b>	<b>\$688,112.00</b>	<b>\$211,914.34</b>	<b>\$31,991.00</b>	<b>4.6%</b>	<b>\$313,235.30</b>	<b>\$609,697.29</b>	

Worcester County			1090.020 IT Other Gen Govt Budget Requested						
Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance	% Variance	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments	
<b>Fund: 100 - General Fund</b>									
EXPENSES									
<b>Department: 1090 - Other General Government</b>									
<b>Location: 020 - Information Technology</b>									
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6100.100	Administrative Expense Dues, Licenses & Subscriptions	4,852.00	4,852.00	0.00	0.0%	46.34	1,869.32		
6100.190	Administrative Expense Office Supplies	8,000.00	8,000.00	0.00	0.0%	851.36	3,374.20		
6110.080	Supplies & Equipment Computer Repairs & Supplies	10,000.00	10,000.00	0.00	0.0%	1,988.42	9,938.51		
6110.090	Supplies & Equipment Computers & Printers	20,000.00	20,000.00	0.00	0.0%	0.00	16,940.56		
6110.165	Supplies & Equipment IT	4,500.00	4,000.00	500.00	12.5%	369.07	100.26	Increases in supply costs expected	
6110.270	Supplies & Equipment Office Equipment Repairs	0.00	500.00	(500.00)	-100.0%	0.00	0.00	Consolidated to 6110.270	
6130.020	Equipment Maintenance Equipment Annual Maint Contr.	152,000.00	144,200.00	7,800.00	5.4%	(45,979.13)	115,620.40	Increase of maintenance costs from Skyline. Internet svcs for Public Safety & schools.	
6130.025	Equipment Maintenance Equipment Upgrades & Replacement	0.00	0.00	0.00	N/A	0.00	50,000.00		
6130.042	Equipment Maintenance Network	205,000.00	214,000.00	(9,000.00)	-4.2%	35,548.72	89,948.44	UPS Maintenance has been cut in half. We have installed both UPS in FY22 and FY23.	
6130.060	Equipment Maintenance Software Licensing	120,665.00	68,000.00	52,665.00	77.4%	33,005.47	78,587.21	Increase number of Adobe, Dropbox and Docuware licenses all depts countywide. Docuware software needs for EP & DRP.	
6130.070	Equipment Maintenance Software Maintenance Agreements	179,850.00	138,850.00	41,000.00	29.5%	84,098.26	151,623.88	Increase Cybersecurity - Darktrace & auditing software. Decrease cost of Antivirus & increase storage costs & space: Nutanix & Cohesity for backups. Granicus to convert mtg topics - text to assist PIO w/transcribing	
6130.075	Equipment Maintenance Software Upgrades	134,750.00	132,528.00	2,222.00	1.7%	74,535.65	16,762.15	Microsoft 365 licensing.	
6160.043	Grant Programs Other Grants	100,000.00	100,000.00	0.00	0.0%	0.00	0.00		
6160.403	Grant Programs DHCD Broadband Grants	0.00	0.00	0.00	N/A	524,000.00	1,572,000.00		
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$939,617.00	\$844,930.00	\$94,687.00	11.2%	\$708,464.16	\$2,106,764.93		
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6500.090	Systems Maintenance Wireless Network Upgrades	500.00	500.00	0.00	0.0%	0.00	0.00		
6530.110	Consulting Services Programming	17,000.00	17,000.00	0.00	0.0%	0.00	14,163.45		
6550.305	Building Site Expenses Utility Locator	500.00	500.00	0.00	0.0%	217.58	239.30		
6700.250	Other Maint. & Svcs Internet Service	5,000.00	4,800.00	200.00	4.2%	2,285.68	4,498.11	No increases announced from Comcast	
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$23,000.00	\$22,800.00	\$200.00	0.9%	\$2,503.26	\$18,900.86		
<i>OTHR CHGS - Other Charges</i>									
7000.060	Travel, Training & Expense Educational Training	8,000.00	8,000.00	0.00	0.0%	0.00	0.00		
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$8,000.00	\$8,000.00	\$0.00	0.0%	\$0.00	\$0.00		
<i>CAP EQ - Capital Equipment</i>									
9010.040	Capital Equipment IT Equipment	0.00	150,000.00	(150,000.00)	-100.0%	0.00	0.00		
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$0.00	\$150,000.00	(\$150,000.00)	-100.0%	\$0.00	\$0.00		
<b>Location Total: 020 - Information Technology</b>		<b>\$970,617.00</b>	<b>\$1,025,730.00</b>	<b>(\$55,113.00)</b>	<b>-5.4%</b>	<b>\$710,967.42</b>	<b>\$2,125,665.79</b>		

1090.020-1

1090.020

**Worcester County 1008 DRP Budget Requested**

	Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance COLA Step Benefits	\$ Variance Department Requested	% Variance Department Requested	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments
<b>Fund: 100 - General Fund</b>										
EXPENSES										
<b>Department: 1008 - Development, Review &amp; Permits</b>										
<i>PERS SVCS - Personnel Services</i>										
	6000.100	Personnel Services Salaries	1,836,652.45	1,825,948.00	(2,683.55)	13,388.00	0.7%	878,643.39	1,627,729.14	
	6000.400	Personnel Services Overtime Pay	3,000.00	3,000.00	0.00	0.00	0.0%	0.00	14,946.58	
	6010.030	Benefits Hospitalization Insurance	328,233.88	0.00	328,233.88	0.00	#N/A	0.00	0.00	
	6010.060	Benefits Social Security Taxes	139,388.44	0.00	139,388.44	0.00	#N/A	0.00	0.00	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>			\$2,307,274.77	\$1,828,948.00	\$464,938.77	\$13,388.00	0.7%	\$878,643.39	\$1,642,675.72	
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>										
	6100.010	Administrative Expense Administrative Expenses	900.00	0.00	0.00	900.00	#N/A	0.00	5,856.70	
	6100.052	Administrative Expense Bank Fees	2,000.00	8,000.00	0.00	(6,000.00)	-75.0%	3,895.25	0.00	Reduction in CC fees anticipated - online pymts to be accepted
	6100.060	Administrative Expense Books and Publications	1,915.00	1,915.00	0.00	0.00	0.0%	1,540.71	3,591.92	
	6100.070	Administrative Expense International Bldg Code Supplies	500.00	500.00	0.00	0.00	0.0%	0.00	742.22	
	6100.080	Administrative Expense Copier Supplies	75.00	75.00	0.00	0.00	0.0%	0.00	0.00	
	6100.100	Administrative Expense Dues, Licenses & Subscriptions	2,927.00	3,167.00	0.00	(240.00)	-7.6%	665.00	2,155.00	
	6100.110	Administrative Expense Envelopes	1,500.00	1,500.00	0.00	0.00	0.0%	592.07	934.65	
	6100.190	Administrative Expense Office Supplies	3,000.00	2,500.00	0.00	500.00	20.0%	411.41	2,097.25	
	6100.210	Administrative Expense Paper	2,000.00	2,000.00	0.00	0.00	0.0%	704.34	1,796.36	
	6100.230	Administrative Expense Postage & Freight	3,000.00	2,850.00	0.00	150.00	5.3%	1,462.65	1,617.28	
	6100.240	Administrative Expense Printing Expense	2,500.00	7,200.00	0.00	(4,700.00)	-65.3%	423.00	7,026.35	Reduced by elimination of ID Check Guide purchase
	6110.080	Supplies & Equipment Computer Repairs & Supplies	750.00	750.00	0.00	0.00	0.0%	0.00	50.97	
	6110.090	Supplies & Equipment Computers & Printers	22,030.00	0.00	0.00	22,030.00	#N/A	0.00	3,589.64	Per IT schedule and New Tablets for boards, staff for workflow
	6110.140	Supplies & Equipment GIS Mapping Supplies	4,900.00	4,900.00	0.00	0.00	0.0%	402.46	4,679.06	
	6110.245	Supplies & Equipment Mobile Phones	6,820.00	5,737.00	0.00	1,083.00	18.9%	2,133.09	4,355.88	Add to lines for existing staff
	6110.270	Supplies & Equipment Office Equipment Repairs	300.00	300.00	0.00	0.00	0.0%	0.00	0.00	
	6110.280	Supplies & Equipment Office Furniture	4,450.00	500.00	0.00	3,950.00	790.0%	327.99	19.95	Replacement furniture
	6110.340	Supplies & Equipment Safety Program Equipment	150.00	150.00	0.00	0.00	0.0%	0.00	0.00	
	6110.390	Supplies & Equipment Small Equipment	500.00	500.00	0.00	0.00	0.0%	0.00	336.45	
	6130.010	Equipment Maintenance Copier Lease	2,978.00	2,978.00	0.00	0.00	0.0%	967.95	2,977.20	
	6130.020	Equipment Maintenance Equipment Annual Maint Contr.	1,100.00	1,100.00	0.00	0.00	0.0%	1,100.00	1,100.00	
	6130.060	Equipment Maintenance Software Licensing	34,580.00	0.00	0.00	34,580.00	#N/A	228.85	0.00	New 1 yr contract for Short term rental ID and compliance: 3 DW licenses
	6130.070	Equipment Maintenance Software Maintenance Agreements	7,500.00	7,500.00	0.00	0.00	0.0%	0.00	1,857.20	
	6130.075	Equipment Maintenance Software Upgrades	5,000.00	0.00	0.00	5,000.00	#N/A	5,000.00	0.00	potential plan review software
	6150.040	Uniforms & Personal Equipment Uniform Allowance	3,500.00	0.00	0.00	3,500.00	#N/A	0.00	0.00	Shirts with County seal for office staff, inspectors
	6180.010	Housing Rehabilitation Program CDBG Advertising	700.00	4,000.00	0.00	(3,300.00)	-82.5%	430.25	337.50	Reduced by new procurement process
	6180.020	Housing Rehabilitation Program CDBG Appraisals & Credit Reports	1,500.00	1,500.00	0.00	0.00	0.0%	229.95	1,339.41	
	6180.040	Housing Rehabilitation Program CDBG Housing Rehab Grant	150,000.00	150,000.00	0.00	0.00	0.0%	148,718.27	218,116.70	

Worcester County			1008 DRP Budget Requested							
Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance COLA Step Benefits	\$ Variance Department Requested	% Variance Department Requested	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments	
6180.050	Housing Rehabilitation Program Housing Rental & Disability Cons	6,000.00	6,000.00	0.00	0.00	0.0%	0.00	0.00		
6180.060	Housing Rehabilitation Program Lead Paint Contract Inspections	23,000.00	23,000.00	0.00	0.00	0.0%	2,068.15	15,813.78		
6180.070	Housing Rehabilitation Program Program Income Expense	0.00	0.00	0.00	0.00	#N/A	0.00	4,425.00		
6180.080	Housing Rehabilitation Program Special Loan Fee Expense	7,000.00	7,000.00	0.00	0.00	0.0%	11,070.00	10,202.35		
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$303,075.00	\$245,622.00	\$0.00	\$57,453.00	23.4%	\$182,371.39	\$295,018.82		
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>										
6510.010	Legal Services Board/Commission Attorney	32,000.00	25,000.00	0.00	7,000.00	28.0%	7,975.00	26,370.00	Increased due to hourly pay rate modification Sept 2023	
6510.050	Legal Services Court Reporters	4,000.00	3,500.00	0.00	500.00	14.3%	1,475.00	3,905.00		
6530.040	Consulting Services Consulting Services	31,551.00	125,000.00	0.00	(93,449.00)	-74.8%	0.00	15,264.21	Reduction; funds for FY24 approved overexpenditure for Comp Plan updates	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	13,000.00	12,000.00	0.00	1,000.00	8.3%	6,464.81	12,359.84	Fuel price increases; reflects annual trending costs	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	5,000.00	4,000.00	0.00	1,000.00	25.0%	1,435.24	2,778.78	Increased to cover car washes for DRP fleet (9 vehicles)	
6540.040	Vehicle Operating Expenses Vehicle Registration	0.00	0.00	0.00	0.00	#N/A	0.00	100.00		
6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	0.00	0.00	0.00	0.00	#N/A	0.00	9,217.67		
6550.081	Building Site Expenses Fire Extinguishers	150.00	150.00	0.00	0.00	0.0%	0.00	31.50		
6550.270	Building Site Expenses Telephone	1,260.00	1,260.00	0.00	0.00	0.0%	626.38	1,247.09		
6900.025	Advertising Legal Advertisements	18,000.00	16,000.00	0.00	2,000.00	12.5%	6,853.50	16,357.04	Increase in legal advertisement expenses per trend	
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$104,961.00	\$186,910.00	\$0.00	(\$81,949.00)	-43.8%	\$24,829.93	\$87,631.13		
<i>OTHR CHGS - Other Charges</i>										
7000.020	Travel, Training & Expense Board Member Allowance	26,400.00	26,400.00	0.00	0.00	0.0%	8,770.09	19,514.18		
7000.040	Travel, Training & Expense Continuing Education/Certificati	2,215.00	2,673.00	0.00	(458.00)	-17.1%	309.00	660.00		
7000.060	Travel, Training & Expense Educational Training	3,000.00	3,000.00	0.00	0.00	0.0%	710.00	480.00		
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	21,381.00	9,910.00	0.00	11,471.00	115.8%	2,393.20	1,321.00	Additional conference opportunities	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$52,996.00	\$41,983.00	\$0.00	\$11,013.00	26.2%	\$12,182.29	\$21,975.18		
<i>INTFND CHGS - Interfund Charges</i>										
8010.110	Interfund Water & Wastewater Enterprise Ch	0.00	(21,669.00)	21,669.00	0.00	0.0%	(10,834.20)	(17,867.20)	Interfund charges are allocated in personnel line	
8010.200	Interfund DRP Chargeback - Engr Svcs	0.00	(78,706.00)	78,706.00	0.00	0.0%	(39,354.00)	(75,281.00)	Interfund charges are allocated in personnel line	
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>		\$0.00	(\$100,375.00)	\$100,375.00	\$0.00	0.0%	(\$50,188.20)	(\$93,148.20)		
<i>CAP EQ - Capital Equipment</i>										
9010.010	Capital Equipment New Vehicles	0.00	0.00	0.00	0.00	N/A	0.00	30,169.00		
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$0.00	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$30,169.00		
<b>Department Total: 1008 - Development, Review &amp; Permits</b>		<b>\$2,768,306.77</b>	<b>\$2,203,088.00</b>	<b>\$565,313.77</b>	<b>(\$95.00)</b>	<b>0.0%</b>	<b>\$1,047,838.80</b>	<b>\$1,984,321.65</b>		



# REVENUE

## Development Review & Permitting

Dept #	NWS G/L Acct #	G/L ACCOUNT NAME	FY22 ACTUAL	FY23 ACTUAL	FY24 BUDGET	FY24 Actual As of 2/29/24	FY25 BUDGET	Variance
1008	4905	Vending Machine License	44,660	80,670	65,000	2,160	65,000	0
	4915	Occupational Licenses	30,800	6,940	30,000	29,108	7,000	(23,000)
	4925	Tourist & Trailer Permits	0	0	0	0	0	0
	4927	Rental License Fee	183,305	194,905	195,000	90,075	210,000	15,000
	4930	Building Permits	303,313	317,051	315,000	247,476	315,000	0
	4932	Electrical permits	21,575	21,625	18,000	14,175	21,000	3,000
	4955	Raffle Permits	1,450	1,724	1,500	950	1,500	0
	4850.020	Credit Card fees	0	4,977	8,000	4,401	2,000	(6,000)
	5060	Zoning Fees	0	0	0	0	0	0
	5060.100	Zoning Fees-brdof zoning appeals	25,125	29,875	24,000	20,540	25,000	1,000
	5060.300	Zoning Fees-site plan review	8,858	14,108	11,000	8,157	11,000	0
	5060.400	Zoning Fees-rezoning fee	9,250	3,962	4,000	0	2,000	(2,000)
	5060.500	Zoning Fees-subdivision review fee	10,130	12,445	12,000	8,650	12,000	0
	5060.600	License/Permit Text Amend Applic Fee	1,400	1,200	1,600	800	1,200	(400)
	5070.300	Document Sales	377	4,924	6,200	31	50	(6,150)
	5085	Liquor Advertising Fees	2,280	2,520	1,200	1,020	1,200	0
	5150	Housing Program Fees	0	0	0	0	0	0
	5150.100	Housing Program Fees-Program Income	13,523	4,425	0	0	0	0
	5515	DHCD Housing Admin Fees	14,637	0	7,000	5,534	7,000	0
	5517	Other Housing Rehab Income	0	0	0	0	0	0
	5625	CDBG Grant -Housing Rehab	159,493	208,942	150,000	112,358	150,000	0
	5735.075	Other Grant - State Revenue (Census)	0	0	0	0	0	0
<b>TOTAL</b>			830,176	910,292	849,500	545,434	830,950	(18,550)

Worcester County			1104 Fire Marshal Budget Requested							
Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance COLA, Step, Benefits	\$ Variance Department Requested	% Variance Department Requested	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments	
<b>Fund: 100 - General Fund</b>										
EXPENSES										
<b>Department: 1104 - Fire Marshal</b>										
<i>PERS SVCS - Personnel Services</i>										
6000.100	Personnel Services Salaries	621,785.00	574,095.00	38,532.00	9,158.00	1.6%	286,483.10	511,801.25		
6000.400	Personnel Services Overtime Pay	20,000.00	20,000.00	0.00	0.00	0.0%	4,321.67	9,635.92		
6010.030	Benefits Hospitalization Insurance	114,328.38	0.00	114,328.38	0.00	#N/A	0.00	0.00		
6010.060	Benefits Social Security Taxes	45,823.00	0.00	45,823.00	0.00	#N/A	0.00	0.00		
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$801,936.38	\$594,095.00	198,683.38	\$9,158.00	1.5%	\$290,804.77	\$521,437.17		
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>										
6100.010	Administrative Expense Administrative Expenses	0.00	0.00	0.00	0.00	#N/A	0.00	476.81		
6100.060	Administrative Expense Books and Publications	500.00	350.00	0.00	150.00	42.9%	179.98	308.45		
6100.100	Administrative Expense Dues, Licenses & Subscriptions	6,285.00	5,445.00	0.00	840.00	15.4%	213.75	1,541.00		
6100.110	Administrative Expense Envelopes	200.00	200.00	0.00	0.00	0.0%	0.00	0.00		
6100.190	Administrative Expense Office Supplies	1,000.00	500.00	0.00	500.00	100.0%	288.89	392.51		
6100.210	Administrative Expense Paper	400.00	200.00	0.00	200.00	100.0%	30.00	0.00		
6100.240	Administrative Expense Printing Expense	425.00	425.00	0.00	0.00	0.0%	0.00	314.80		
6110.050	Supplies & Equipment Camera Equipment	1,000.00	800.00	0.00	200.00	25.0%	0.00	796.95		
6110.090	Supplies & Equipment Computers & Printers	2,100.00	4,200.00	0.00	(2,100.00)	-50.0%	1,740.46	7,239.05	FY25 we are replacing one laptop and last year we had to replace two laptops.	
6110.130	Supplies & Equipment Fire Investigation Equipment	2,000.00	1,600.00	0.00	400.00	25.0%	0.00	1,506.53		
6110.150	Supplies & Equipment Hazmat Supplies & Equipment	16,050.00	14,556.00	0.00	1,494.00	10.3%	3,818.11	16,393.54	Increase cost in hazmat equipment calibration and supplies.	
6110.160	Supplies & Equipment Investigation Supplies	2,000.00	1,600.00	0.00	400.00	25.0%	455.19	1,520.04		
6110.190	Supplies & Equipment Law Enforcement Equipment	4,000.00	8,000.00	0.00	(4,000.00)	-50.0%	6,080.32	7,267.26	Savings from one time purchase in FY24.	
6110.245	Supplies & Equipment Mobile Phones	3,900.00	3,900.00	0.00	0.00	0.0%	1,343.18	3,521.46		
6110.280	Supplies & Equipment Office Furniture	1,200.00	1,000.00	0.00	200.00	20.0%	0.00	1,199.94		
6110.320	Supplies & Equipment Radio Supplies	2,500.00	2,500.00	0.00	0.00	0.0%	0.00	2,188.68		
6110.450	Supplies & Equipment Fire Prevention	1,200.00	900.00	0.00	300.00	33.3%	868.55	677.75		
6130.010	Equipment Maintenance Copier Lease	1,600.00	1,305.00	0.00	295.00	22.6%	434.72	1,304.16		
6130.040	Equipment Maintenance MILES Computer Chg/MDT User Fees	3,000.00	2,880.00	0.00	120.00	4.2%	1,202.57	3,232.35		
6130.070	Equipment Maintenance Software Maintenance Agreements	3,695.00	3,302.00	0.00	393.00	11.9%	516.60	1,932.00		
6150.020	Uniforms & Personal Equipment Fire Investigator Gear	7,400.00	6,900.00	0.00	500.00	7.2%	7,088.20	0.00		
6150.040	Uniforms & Personal Equipment Uniform Allowance	5,100.00	3,600.00	0.00	1,500.00	41.7%	3,600.00	3,444.45	Requested increase in annual uniform and boot allowance.	
6150.050	Uniforms & Personal Equipment Uniforms	3,200.00	3,200.00	0.00	0.00	0.0%	96.97	1,353.03		
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$68,755.00	\$67,363.00	0.00	\$1,392.00	2.1%	\$27,957.49	\$56,610.76		
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>										
6530.050	Consulting Services Crisis/Fitness for Duty	3,750.00	3,750.00	0.00	0.00	0.0%	0.00	0.00		
6530.080	Consulting Services Physicals, Shots & Drug Testing	11,250.00	11,250.00	0.00	0.00	0.0%	612.66	0.00		
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	27,000.00	25,000.00	0.00	2,000.00	8.0%	13,789.25	30,959.32	Increase cost of fuel	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	12,000.00	10,000.00	0.00	2,000.00	20.0%	6,116.83	12,162.74	Increase maintenance cost for aging vehicles	
6550.270	Building Site Expenses Telephone	360.00	360.00	0.00	0.00	0.0%	148.86	355.66		
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$54,360.00	\$50,360.00	0.00	\$4,000.00	7.9%	\$20,667.60	\$43,477.72		
<i>OTHR CHGS - Other Charges</i>										

Worcester County			1104 Fire Marshal Budget Requested							
Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance COLA, Step, Benefits	\$ Variance Department Requested	% Variance Department Requested	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments	
7000.010	Travel, Training & Expense Bio-Terrorism/Hazmat Team Trng	0.00	0.00	0.00	0.00	#N/A	0.00	3,535.49		
7000.040	Travel, Training & Expense Continuing Education/Certificati	2,520.00	2,100.00	0.00	420.00	20.0%	0.00	1,696.53		
7000.060	Travel, Training & Expense Educational Training	3,625.00	2,950.00	0.00	675.00	22.9%	2,456.00	1,555.64		
7000.090	Travel, Training & Expense Firearms Training	1,500.00	1,500.00	0.00	0.00	0.0%	542.88	1,227.66		
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	3,920.00	2,960.00	0.00	960.00	32.4%	1,538.20	804.00	Out of State Travel Requested for training in Chesterfield, VA July 15-16, 2024.	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$11,565.00	\$9,510.00	0.00	\$2,055.00	21.6%	\$4,537.08	\$8,819.32		
<i>CAP EQ - Capital Equipment</i>										
9010.010	Capital Equipment New Vehicles	144,000.00	0.00	0.00	144,000.00	N/A	0.00	0.00	Two Replacement Vehicles - 3/4-ton pickups.	
9010.020	Capital Equipment Public Safety Equipment	32,000.00	0.00	0.00	32,000.00	N/A	0.00	0.00	Emergency equipment for the two requested replacement vehicles	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$176,000.00	\$0.00	0.00	\$176,000.00	#N/A	\$0.00	\$0.00		
<b>Department Total: 1104 - Fire Marshal</b>		<b>\$1,112,616.38</b>	<b>\$721,328.00</b>	<b>\$198,683.38</b>	<b>\$192,605.00</b>	<b>26.7%</b>	<b>\$343,966.94</b>	<b>\$630,344.97</b>		

**REVENUE**

**Fire Marshal**

<u>Dept #</u>	<u>NWS G/L Acct #</u>	<u>G/L ACCOUNT NAME</u>	<u>FY21 ACTUAL</u>	<u>FY22 ACTUAL</u>	<u>FY23 ACTUAL</u>	<u>FY24 BUDGET</u>	<u>FY24 Actual as of 2/29/24</u>	<u>FY25 BUDGET</u>	<u>Variance</u>
<b>1104</b>	5100.100	Fire Insp Fees - Plan Review	100,299	146,074	123,022	100,000	92,093	120,000	20,000
	5100.200	Fire Insp Fees- Fire Safety	23,865	25,315	22,515	25,000	16,048	25,000	0
	5100.300	Fire Insp Fees- Fire Reports	200	250	200	0	50	0	0
	5100.400	Fire Insp Fees-Hazmat Response Reimb	7,580	10,968	0	0	0	0	0
	5100.600	Fire Insp Fees-Fire Inspections QAP	33,256	22,690	18,668	25,000	17,826	25,000	0
<b>TOTAL</b>			165,199	205,297	164,405	150,000	126,017	170,000	20,000

Worcester County			1105.197 Fire Training Ctr Budget Requested					
Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance Department Requested	% Variance Department Requested	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments
<b>Fund: 100 - General Fund</b>								
EXPENSES								
<b>Department: 1105 - Volunteer Fire Departments</b>								
<b>Location: 197 - County Fire Training Center</b>								
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>								
6110.150	Supplies & Equipment Hazmat Supplies & Equipment	52,200.00	53,000.00	(800.00)	-1.5%	1,042.36	80,625.28	
6200.020	Other Supplies & Materials Materials	30,000.00	30,000.00	0.00	0.0%	28,637.28	0.00	FY25 FIRE & EMS Requested 30 EV safety plugs - 3 per fire company.
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$82,200.00	\$83,000.00	(\$800.00)	-1.0%	\$29,679.64	\$80,625.28	
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>								
6550.010	Building Site Expenses Building/Property Improvement	1,200.00	1,000.00	200.00	20.0%	94.45	126.50	
6550.030	Building Site Expenses Carpet/VCT Cleaning	1,200.00	1,000.00	200.00	20.0%	0.00	1,068.20	
6550.040	Building Site Expenses Cleaning Contract	2,500.00	2,200.00	300.00	13.6%	1,276.80	3,157.60	
6550.050	Building Site Expenses Custodial Supplies	200.00	200.00	0.00	0.0%	0.00	83.31	
6550.060	Building Site Expenses Electricity	7,000.00	7,000.00	0.00	0.0%	3,224.00	7,331.00	
6550.080	Building Site Expenses Fire Alarm Testing	472.00	472.00	0.00	0.0%	0.00	348.89	
6550.081	Building Site Expenses Fire Extinguishers	200.00	200.00	0.00	0.0%	0.00	141.14	
6550.085	Building Site Expenses Generator Fuel Oil	600.00	500.00	100.00	20.0%	0.00	404.30	
6550.090	Building Site Expenses General Maintenance Repairs	3,000.00	3,000.00	0.00	0.0%	555.54	1,494.02	
6550.100	Building Site Expenses Generator Services & Repairs	1,000.00	900.00	100.00	11.1%	301.73	450.00	
6550.120	Building Site Expenses Heating Propane	2,000.00	2,000.00	0.00	0.0%	0.00	577.81	
6550.180	Building Site Expenses Pest Control/Termite Insp	400.00	216.00	184.00	85.2%	142.00	387.40	
6550.220	Building Site Expenses Security Alarm Monitoring	1,400.00	1,200.00	200.00	16.7%	243.00	972.00	
6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	300.00	300.00	0.00	0.0%	0.00	0.00	
6550.270	Building Site Expenses Telephone	600.00	500.00	100.00	20.0%	203.49	485.44	
6550.280	Building Site Expenses Tipping Fees	100.00	10.00	90.00	90.0%	0.00	28.60	
6550.300	Building Site Expenses Trash Removal	800.00	800.00	0.00	0.0%	201.00	804.00	
6550.320	Building Site Expenses Water Treatment	100.00	50.00	50.00	100.0%	0.00	0.00	
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$23,072.00	\$21,548.00	\$1,524.00	7.1%	\$6,242.01	\$17,860.21	
<i>OTHR CHGS - Other Charges</i>								
7000.125	Travel, Training & Expense Transport Expenses	3,000.00	3,000.00	0.00	0.0%	0.00	0.00	
7080.030	Fire & Ambulance Firemens Training Center	10,000.00	10,000.00	0.00	0.0%	7,732.64	4,373.13	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$13,000.00	\$13,000.00	\$0.00	0.0%	\$7,732.64	\$4,373.13	
<b>Location Total: 197 - County Fire Training Center</b>		\$118,272.00	\$117,548.00	\$724.00	0.6%	\$43,654.29	\$102,858.62	
<b>Department Total: 1105 - Volunteer Fire Departments</b>		\$118,272.00	\$117,548.00	\$724.00	0.6%	\$43,654.29	\$102,858.62	

1105.197-1

1105.197

Worcester County			1101 Sheriff Budget Requested						
Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance COLA Step Benefits	\$ Variance Department Requested	% Variance Department Requested	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments
<b>Fund: 100 - General Fund</b>									
EXPENSES									
<b>Department: 1101 - Sheriff's Office</b>									
<b>Location: 030 - Sheriff</b>									
<i>PERS SVCS - Personnel Services</i>									
6000.100	Personnel Services Salaries	8,035,071.40	7,420,942.00	440,266.40	173,863.00	2.3%	3,592,618.73	6,298,941.73	
6000.400	Personnel Services Overtime Pay	409,500.00	396,550.00	0.00	12,950.00	3.3%	275,341.52	468,601.13	
6000.410	Personnel Services Overtime Grants/Reimbursements	105,500.00	64,482.00	0.00	41,018.00	63.6%	152,068.69	215,134.04	
6000.450	Personnel Services Overtime Pay - Kennel	88,317.00	88,317.00	0.00	0.00	0.0%	20,011.62	37,601.15	
6010.030	Benefits Hospitalization Insurance	1,146,374.24	0.00	1,146,374.24	0.00	#N/A	0.00	0.00	
6010.060	Benefits Social Security Taxes	638,227.58	0.00	638,227.58	0.00	#N/A	0.00	0.00	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$10,422,990.22	\$7,970,291.00	\$2,224,868.22	\$227,831.00	2.9%	\$4,040,040.56	\$7,020,278.05	
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6100.030	Administrative Expense Alcohol and Drug Testing	600.00	600.00	0.00	0.00	0.0%	0.00	0.00	
6100.050	Administrative Expense Background Checks	2,000.00	1,600.00	0.00	400.00	25.0%	409.87	1,556.50	
6100.055	Administrative Expense Bond	500.00	750.00	0.00	(250.00)	-33.3%	0.00	340.00	
6100.060	Administrative Expense Books and Publications	10,000.00	8,000.00	0.00	2,000.00	25.0%	8,628.81	8,592.18	Inc due to additional requests and past years expenses
6100.080	Administrative Expense Copier Supplies	240.00	240.00	0.00	0.00	0.0%	0.00	0.00	
6100.090	Administrative Expense Database/Shared Computer costs	0.00	0.00	0.00	0.00	#N/A	0.00	(1,464.65)	
6100.100	Administrative Expense Dues, Licenses & Subscriptions	12,000.00	6,318.00	0.00	5,682.00	89.9%	3,762.16	4,743.10	Inc to cover large number of additional requests
6100.110	Administrative Expense Envelopes	1,000.00	1,000.00	0.00	0.00	0.0%	11.21	1,183.79	
6100.190	Administrative Expense Office Supplies	26,000.00	26,000.00	0.00	0.00	0.0%	8,533.79	20,064.18	
6100.210	Administrative Expense Paper	5,000.00	5,056.00	0.00	(56.00)	-1.1%	741.84	2,103.54	
6100.230	Administrative Expense Postage & Freight	100.00	66.00	0.00	34.00	51.5%	75.15	14.35	
6100.240	Administrative Expense Printing Expense	4,000.00	4,000.00	0.00	0.00	0.0%	3,442.97	3,448.51	
6110.030	Supplies & Equipment Bike Patrol Equipment	6,000.00	6,000.00	0.00	0.00	0.0%	3,441.85	768.03	
6110.035	Supplies & Equipment STAR Team Supplies & Equipment	30,000.00	22,131.00	0.00	7,869.00	35.6%	1,207.98	22,165.95	Inc to bring current all expired non-lethal munitions and expired medical supplies, in addition to routine needs
6110.050	Supplies & Equipment Camera Equipment	420,000.00	420,000.00	0.00	0.00	0.0%	411,689.06	494,331.70	
6110.080	Supplies & Equipment Computer Repairs & Supplies	3,000.00	3,000.00	0.00	0.00	0.0%	1,264.84	1,589.24	
6110.090	Supplies & Equipment Computers & Printers	58,500.00	68,500.00	0.00	(10,000.00)	-14.6%	9,591.12	83,175.93	Dec based on IT's replacement estimate
6110.125	Supplies & Equipment Equipment Maintenance & Repair	4,500.00	4,500.00	0.00	0.00	0.0%	345.50	3,564.61	
6110.160	Supplies & Equipment Investigation Supplies	5,000.00	5,000.00	0.00	0.00	0.0%	2,044.21	5,275.74	
6110.180	Supplies & Equipment K9 Expense	42,000.00	42,000.00	0.00	0.00	0.0%	2,371.03	6,405.55	
6110.190	Supplies & Equipment Law Enforcement Equipment	185,000.00	170,000.00	0.00	15,000.00	8.8%	70,289.28	100,678.52	Inc to replace broken/dated drone (req 15,000 inc. drone ~25,000)
6110.245	Supplies & Equipment Mobile Phones	50,000.00	43,200.00	0.00	6,800.00	15.7%	22,127.46	48,108.69	Inc due to higher number of phones/replacements and past years expenses
6110.270	Supplies & Equipment Office Equipment Repairs	600.00	600.00	0.00	0.00	0.0%	94.98	0.00	
6110.280	Supplies & Equipment Office Furniture	8,400.00	8,400.00	0.00	0.00	0.0%	3,330.23	12,234.33	
6110.290	Supplies & Equipment Other Office Equipment	4,500.00	3,949.00	0.00	551.00	14.0%	703.61	3,806.32	
6110.295	Supplies & Equipment Program Supplies and Equipment	0.00	600.00	0.00	(600.00)	-100.0%	0.00	0.00	
6110.297	Supplies & Equipment Community Policing Supplies	5,000.00	5,000.00	0.00	0.00	0.0%	3,900.62	11,148.18	
6110.320	Supplies & Equipment Radio Supplies	2,000.00	2,000.00	0.00	0.00	0.0%	0.00	0.00	

Worcester County		1101 Sheriff Budget Requested								
Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance COLA Step Benefits	\$ Variance Department Requested	% Variance Department Requested	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments	
6130.010	Equipment Maintenance Copier Lease	5,500.00	5,500.00	0.00	0.00	0.0%	1,362.80	4,088.40		
6130.020	Equipment Maintenance Equipment Annual Maint Contr.	6,000.00	6,000.00	0.00	0.00	0.0%	0.00	0.00		
6130.040	Equipment Maintenance MILES Computer Chg/MDT User Fees	48,000.00	45,000.00	0.00	3,000.00	6.7%	20,300.40	45,607.59	Inc due to higher number of MDTs and past years expenses	
6130.060	Equipment Maintenance Software Licensing	25,000.00	67,150.00	0.00	(42,150.00)	-62.8%	8,297.20	105,655.00	Dec due to reduction of software licensing requested for FY25	
6130.070	Equipment Maintenance Software Maintenance Agreements	200,000.00	157,094.00	0.00	42,906.00	27.3%	116,520.97	78,673.22	Inc due to software purchased in FY24 that is now in maintenance status	
6150.010	Uniforms & Personal Equipment Bullet Proof Vests	49,000.00	49,000.00	0.00	0.00	0.0%	1,784.33	38,864.63		
6150.040	Uniforms & Personal Equipment Uniform Allowance	80,750.00	84,150.00	0.00	(3,400.00)	-4.0%	72,012.95	64,515.00	Dec due to error in FY24 calculations	
6150.050	Uniforms & Personal Equipment Uniforms	100,000.00	111,000.00	0.00	(11,000.00)	-9.9%	42,450.00	113,065.80	Dec due to less funds needed in this category for FY25	
6150.060	Uniforms & Personal Equipment Ammunition	84,585.00	84,585.00	0.00	0.00	0.0%	67,783.96	63,695.27		
6160.055	Grant Programs GOCCP Grants	0.00	0.00	0.00	0.00	#N/A	114,632.00	154,318.20		
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$1,484,775.00	\$1,467,989.00	\$0.00	\$16,786.00	1.1%	\$1,003,152.18	\$1,502,317.40		
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>										
6510.085	Legal Services Other Legal Expenses	15,000.00	15,000.00	0.00	0.00	0.0%	1,092.00	2,176.00		
6530.050	Consulting Services Crisis/Fitness for Duty	6,500.00	6,500.00	0.00	0.00	0.0%	0.00	152.00		
6530.080	Consulting Services Physicals, Shots & Drug Testing	0.00	600.00	0.00	(600.00)	-100.0%	135.00	45.00		
6530.090	Consulting Services Pre-Employment Physicals	7,000.00	7,000.00	0.00	0.00	0.0%	980.00	7,635.00		
6530.100	Consulting Services Professional Fees	4,500.00	4,500.00	0.00	0.00	0.0%	0.00	0.00		
6530.115	Consulting Services Psychological Services	66,400.00	66,400.00	0.00	0.00	0.0%	28,000.00	27,900.00		
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	348,000.00	273,000.00	0.00	75,000.00	27.5%	189,615.70	350,840.46	Inc based on current and past years expenses	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	175,000.00	140,000.00	0.00	35,000.00	25.0%	111,209.18	173,204.35	Inc based on current and past years expenses	
6540.040	Vehicle Operating Expenses Vehicle Registration	1,000.00	1,700.00	0.00	(700.00)	-41.2%	100.00	900.00		
6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	40,000.00	20,000.00	0.00	20,000.00	100.0%	9,658.48	24,301.66	Inc to replace peeling graphics on ~20 vehicles	
6540.050	Vehicle Operating Expenses Vehicle Use/Other Areas	48,000.00	33,600.00	0.00	14,400.00	42.9%	0.00	7,025.25	Increase based on 10 new vehicles x 4,800 cost to upfit	
6550.028	Building Site Expenses Cable	1,020.00	1,020.00	0.00	0.00	0.0%	450.04	824.89		
6550.060	Building Site Expenses Electricity	1,000.00	1,750.00	0.00	(750.00)	-42.9%	101.64	556.32		
6550.081	Building Site Expenses Fire Extinguishers	1,557.00	1,557.00	0.00	0.00	0.0%	0.00	351.50		
6550.090	Building Site Expenses General Maintenance Repairs	7,000.00	2,000.00	0.00	5,000.00	250.0%	1,515.58	6,350.43	Inc based on prior years expenses	
6550.170	Building Site Expenses Office Rent/Lease	3,000.00	2,500.00	0.00	500.00	20.0%	2,878.80	2,404.00		
6550.270	Building Site Expenses Telephone	7,980.00	7,980.00	0.00	0.00	0.0%	812.62	3,470.48		
6900.040	Advertising Personnel Advertisements	3,500.00	3,000.00	0.00	500.00	16.7%	1,431.00	3,276.00		
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$736,457.00	\$588,107.00	\$0.00	\$148,350.00	25.2%	\$347,980.04	\$611,413.34		
<i>OTHR CHGS - Other Charges</i>										
7000.030	Travel, Training & Expense Canine Training	7,000.00	3,625.00	0.00	3,375.00	93.1%	360.00	6,151.58	Inc to cover 2 new handlers	
7000.040	Travel, Training & Expense Continuing Education/Certificati	75,500.00	57,600.00	0.00	17,900.00	31.1%	30,769.83	36,236.54	Inc due to significantly more interest in certification training in job-related areas, in addition to required trainings when promotions are earned and the annual required continuing education for sworn personnel	
7000.060	Travel, Training & Expense Educational Training	100,000.00	46,125.00	0.00	53,875.00	116.8%	16,668.40	35,735.15	Inc due to significantly more interest in professional development and education training in job-related areas for both sworn	

Worcester County			1101 Sheriff Budget Requested						
Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance COLA Step Benefits	\$ Variance Department Requested	% Variance Department Requested	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments
7000.090	Travel, Training & Expense Firearms Training	10,000.00	7,020.00	0.00	2,980.00	42.5%	4,868.72	8,204.61	Inc due to more range officers, which requires certification for each
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	8,000.00	5,000.00	0.00	3,000.00	60.0%	2,300.28	5,133.20	Inc requested due to cohort fee for OC's 1st Responders Conference and increased number of meetings and conferences attended by Sheriff, Chief Deputy, and 5 LTs
7000.125	Travel, Training & Expense Transport Expenses	6,000.00	6,000.00	0.00	0.00	0.0%	625.19	4,952.26	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$206,500.00	\$125,370.00	\$0.00	\$81,130.00	64.7%	\$55,592.42	\$96,413.34	
<i>CAP EQ - Capital Equipment</i>									
9010.010	Capital Equipment New Vehicles	560,000.00	710,000.00	0.00	(150,000.00)	-21.1%	0.00	0.00	Dec requested due to order of 10 vehicles as noted in transactions. Effort is being made to get into an annual standard of 10 vehicles.
9010.020	Capital Equipment Public Safety Equipment	230,000.00	155,184.00	0.00	74,816.00	48.2%	0.00	175,991.42	Inc is requested for 10 new vehicles as shown in transactions.
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$790,000.00	\$865,184.00	\$0.00	(\$75,184.00)	-8.7%	\$0.00	\$175,991.42	
<b>Location Total: 030 - Sheriff</b>		\$13,640,722.22	\$11,016,941.00	\$2,224,868.22	\$398,913.00	3.6%	\$5,446,765.20	\$9,406,413.55	
<b>Location: 035 - Firearms Training Center</b>									
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6550.020	Building Site Expenses Buildings & Grounds Maintenance	3,000.00	3,000.00	0.00	0.00	0.0%	1,044.20	1,911.94	
6550.028	Building Site Expenses Cable	1,500.00	0.00	0.00	1,500.00	#N/A	0.00	0.00	New expense-cable being run in vicinity
6550.060	Building Site Expenses Electricity	3,000.00	3,500.00	0.00	(500.00)	-14.3%	805.41	2,523.84	
6550.081	Building Site Expenses Fire Extinguishers	125.00	125.00	0.00	0.00	0.0%	0.00	17.50	
6550.090	Building Site Expenses General Maintenance Repairs	7,620.00	8,280.00	0.00	(660.00)	-8.0%	1,666.78	1,300.75	
6550.200	Building Site Expenses Portalets	1,020.00	660.00	0.00	360.00	54.5%	427.22	850.86	
6550.300	Building Site Expenses Trash Removal	2,100.00	1,300.00	0.00	800.00	61.5%	459.00	1,836.00	
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$18,365.00	\$16,865.00	\$0.00	\$1,500.00	8.9%	\$4,402.61	\$8,440.89	
<b>Location Total: 035 - Firearms Training Center</b>		\$18,365.00	\$16,865.00	\$0.00	\$1,500.00	8.9%	\$4,402.61	\$8,440.89	
<b>Location: 040 - Animal Control</b>									
<i>PERS SVCS - Personnel Services</i>									
6000.100	Personnel Services Salaries	250,304.00	235,792.00	14,512.00	0.00	0.0%	121,275.85	183,919.67	
6000.400	Personnel Services Overtime Pay	16,500.00	16,500.00	0.00	0.00	0.0%	6,101.60	16,278.92	
6010.030	Benefits Hospitalization Insurance	53,164.18	0.00	53,164.18	0.00	#N/A	0.00	0.00	
6010.060	Benefits Social Security Taxes	20,411.25	0.00	20,411.25	0.00	#N/A	0.00	0.00	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$340,379.43	\$252,292.00	\$88,087.43	\$0.00	0.0%	\$127,377.45	\$200,198.59	
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6100.010	Administrative Expense Administrative Expenses	100.00	100.00	0.00	0.00	0.0%	0.00	0.00	
6100.100	Administrative Expense Dues, Licenses & Subscriptions	1,500.00	1,150.00	0.00	350.00	30.4%	0.00	850.00	
6100.190	Administrative Expense Office Supplies	1,250.00	3,080.00	0.00	(1,830.00)	-59.4%	3,236.37	676.49	Dec based on avg prior years exps
6110.020	Supplies & Equipment Animal Food	8,000.00	5,000.00	0.00	3,000.00	60.0%	1,035.16	915.37	Inc based on decreased donations and increased need
6110.025	Supplies & Equipment Animal Transport Containers	600.00	600.00	0.00	0.00	0.0%	0.00	0.00	
6110.070	Supplies & Equipment CO2 for Chambers	17,000.00	15,000.00	0.00	2,000.00	13.3%	9,745.64	15,378.40	Inc due to 20% vendor increase eff 10/1/2023
6110.135	Supplies & Equipment Fuel for Incinerator	6,000.00	6,000.00	0.00	0.00	0.0%	1,018.41	1,672.33	
6110.290	Supplies & Equipment Other Office Equipment	200.00	200.00	0.00	0.00	0.0%	0.00	0.00	
6110.315	Supplies & Equipment Rabies Clinic Supplies	5,000.00	5,000.00	0.00	0.00	0.0%	2,166.34	2,153.82	
6110.395	Supplies & Equipment Spay and Neuter Supplies	7,500.00	11,000.00	0.00	(3,500.00)	-31.8%	0.00	0.00	Dec due to currently not having vet to perform service, may have to increase FY26.
6110.430	Supplies & Equipment Traps	2,953.00	2,953.00	0.00	0.00	0.0%	644.69	0.00	



Worcester County			1101 Sheriff Budget Requested							
Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance COLA Step Benefits	\$ Variance Department Requested	% Variance Department Requested	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments	
6130.010	Equipment Maintenance Copier Lease	900.00	400.00	0.00	500.00	125.0%	210.96	632.88		
6150.040	Uniforms & Personal Equipment Uniform Allowance	4,250.00	4,250.00	0.00	0.00	0.0%	3,500.00	3,500.00		
6150.050	Uniforms & Personal Equipment Uniforms	7,000.00	7,000.00	0.00	0.00	0.0%	678.20	177.58		
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$62,253.00	\$61,733.00	\$0.00	\$520.00	0.8%	\$22,235.77	\$25,956.87		
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>										
6530.120	Consulting Services Rabies Clinic	1,000.00	1,000.00	0.00	0.00	0.0%	200.00	600.00		
6530.160	Consulting Services Veterinary Services	18,000.00	15,000.00	0.00	3,000.00	20.0%	6,493.56	10,880.22	Inc due to increased number/severity of cruelty cases and addition of services to get eligible pets ready for adoption (vet checks,	
6530.165	Consulting Services Vet Services - Spay & Neuter	6,000.00	6,000.00	0.00	0.00	0.0%	0.00	0.00		
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	17,000.00	15,886.00	0.00	1,114.00	7.0%	8,555.21	13,528.42	Inc based on current year avg costs	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	10,000.00	9,600.00	0.00	400.00	4.2%	1,431.91	7,387.52		
6550.020	Building Site Expenses Buildings & Grounds Maintenance	5,000.00	2,017.00	0.00	2,983.00	147.9%	1,417.68	5,646.98	Inc based on avg prior years exps	
6550.028	Building Site Expenses Cable	1,440.00	1,100.00	0.00	340.00	30.9%	439.95	1,188.82		
6550.030	Building Site Expenses Carpet/VCT Cleaning	1,200.00	1,200.00	0.00	0.00	0.0%	0.00	0.00		
6550.040	Building Site Expenses Cleaning Contract	3,000.00	3,900.00	0.00	(900.00)	-23.1%	903.63	2,365.44		
6550.050	Building Site Expenses Custodial Supplies	600.00	577.00	0.00	23.00	4.0%	201.68	471.02		
6550.060	Building Site Expenses Electricity	7,200.00	11,550.00	0.00	(4,350.00)	-37.7%	2,882.74	6,122.56	Dec due to prior years exps	
6550.080	Building Site Expenses Fire Alarm Testing	360.00	360.00	0.00	0.00	0.0%	0.00	348.89		
6550.081	Building Site Expenses Fire Extinguishers	300.00	300.00	0.00	0.00	0.0%	0.00	28.00		
6550.090	Building Site Expenses General Maintenance Repairs	8,500.00	5,775.00	0.00	2,725.00	47.2%	2,380.41	15,176.74	Inc due to age of building and recent issues with water leaks	
6550.120	Building Site Expenses Heating Propane	5,000.00	5,000.00	0.00	0.00	0.0%	300.97	2,047.99		
6550.130	Building Site Expenses Incinerator Expense	1,200.00	1,200.00	0.00	0.00	0.0%	0.00	0.00		
6550.180	Building Site Expenses Pest Control/Termite Insp	300.00	300.00	0.00	0.00	0.0%	113.60	284.00		
6550.220	Building Site Expenses Security Alarm Monitoring	230.00	180.00	0.00	50.00	27.8%	51.00	204.00		
6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	1,400.00	850.00	0.00	550.00	64.7%	0.00	0.00		
6550.242	Building Site Expenses Sewage Pump Monitoring	200.00	200.00	0.00	0.00	0.0%	110.40	187.08		
6550.270	Building Site Expenses Telephone	2,700.00	12,700.00	0.00	(10,000.00)	-78.7%	123.27	1,449.19	Dec due to removal of phone recording system (\$10,000). Lt Larmore working with IT and 911 for alternate options. May need to revisit in FY26.	
6550.280	Building Site Expenses Tipping Fees	150.00	0.00	0.00	150.00	#N/A	0.00	109.43		
6550.300	Building Site Expenses Trash Removal	1,320.00	900.00	0.00	420.00	46.7%	264.00	1,056.00		
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$92,100.00	\$95,595.00	\$0.00	(\$3,495.00)	-3.7%	\$25,870.01	\$69,082.30		
<i>OTHR CHGS - Other Charges</i>										
7000.060	Travel, Training & Expense Educational Training	10,000.00	10,000.00	0.00	0.00	0.0%	438.74	3,195.73		
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$10,000.00	\$10,000.00	\$0.00	\$0.00	0.0%	\$438.74	\$3,195.73		
<i>CAP EQ - Capital Equipment</i>										
9010.060	Capital Equipment Other	0.00	48,800.00	0.00	(48,800.00)	-100.0%	0.00	0.00		
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$0.00	\$48,800.00	\$0.00	(\$48,800.00)	-100.0%	\$0.00	\$0.00		
<b>Location Total: 040 - Animal Control</b>		\$504,732.43	\$468,420.00	\$88,087.43	(\$51,775.00)	-11.1%	\$175,921.97	\$298,433.49		
<b>Department Total: 1101 - Sheriff's Office</b>		<b>\$14,163,819.65</b>	<b>\$11,502,226.00</b>	<b>\$2,312,955.65</b>	<b>\$348,638.00</b>	<b>3.0%</b>	<b>\$5,627,089.78</b>	<b>\$9,713,287.93</b>		

**REVENUE**

**Sheriff's Office**

<u>Dept #</u>	<u>G/L Acct #</u>	<u>G/L ACCOUNT NAME</u>	<u>FY22 ACTUAL</u>	<u>FY23 ACTUAL</u>	<u>FY24 BUDGET</u>	<u>FY24 Actual as of 2/29/24</u>	<u>FY25 BUDGET</u>	<u>Variance</u>
1101	5065.100	Sheriff's Fees-Paper	25,383	30,677	30,000	22,235	25,000	(5,000)
	5065.200	Peddler's License	225	387	0	200	200	200
	5065.300	Parking Fines	100	25	100	81	75	(25)
	5065.400	Animal Shelter/License Fees	4,650	1,140	5,000	470	1,500	(3,500)
	5065.405	Animal Shelter/Spay & Neuter	0	0	0	0	0	0
	5065.500	Animal Shelter Revenue	785	3,845	0	3,325	2,500	2,500
	5065.600	Sheriff Fees - Sheriff Sale	524	270	0	0	0	0
	5065.700	Sheriff Fees - Contracted Services	83,072	134,680	7,000	77,171	94,500	87,500
	5065.800	Sheriff Fees- Body Worn Camera		131		436	100	
	5065.990	Sheriff Fees -Other	1,859	5,313	0	857	1,500	1,500
	5090	Firearms Training Center Fee	15,225	14,163	8,000	187	7,500	(500)
	5161	Casino Security	0	20,225	0	5,850	8,500	8,500
	5162	Seacrets Security	106,744	115,856	50,000	72,337	90,000	40,000
	5163	Purnell Properties Security	10,875	25,125	0	0	0	0
	5164	Sunset Marina Security	0	0	0	0	0	0
	5541	Traffic Safety SHA	1,653	3,186	1,500	1,050	1,500	0
	5605	MD State Police Grants	1,509	0	0	0	0	0
	5635	Police Protection Grant	255,126	241,080	244,113	113,619	200,000	(44,113)
	5675	Child Support Grant	10,378	0	9,000	0	10,000	1,000
	5713	GOCCP - Sheriff Grants	19,743	527,238	0	404,056	425,000	425,000
	5735.035	Other Grants - Sheriff	2,308	0	0	0	0	0
	5762	Heroin Coordinator Grant	50,615	50,615	50,615	34,128	52,000	1,385
	5770	Bulletproof Vest Program	0	11,705	0	0	7,500	7,500
	5905	Sex Offender Grant	9,484	44,136	10,000	22,853	8,000	(2,000)
	5910	Tobacco Enforcement Grant	2,470	11,200	3,000	10,000	7,500	4,500
	5912	Sheriff -Health Underage Drinking	1,790	12,010	4,000	0	5,000	1,000
<b>TOTAL</b>			<b>604,518</b>	<b>1,253,007</b>	<b>422,328</b>	<b>768,855</b>	<b>947,875</b>	<b>525,547</b>

Worcester County			1102 Emergency Services Budget Requested							
Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance COLA Step Benefits	\$ Variance Department Requested	% Variance Department Requested	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments	
<b>Fund: 100 - General Fund</b>										
EXPENSES										
<b>Department: 1102 - Emergency Services</b>										
<b>Location: 044 - Operations Center</b>										
<i>PERS SVCS - Personnel Services</i>										
6000.100	Personnel Services Salaries	2,302,154.43	1,904,029.00	177,641.43	220,484.00	11.6%	899,334.16	1,564,556.27		
6000.400	Personnel Services Overtime Pay	180,518.00	192,038.00	0.00	(11,520.00)	-6.0%	129,766.57	206,832.12	OT reduction of \$11,520 from previous FY	
6010.030	Benefits Hospitalization Insurance	348,293.40	0.00	348,293.40	0.00	#N/A	0.00	0.00		
6010.060	Benefits Social Security Taxes	186,882.20	0.00	186,882.20	0.00	#N/A	0.00	0.00		
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$3,017,848.03	\$2,096,067.00	\$712,817.03	\$208,964.00	10.0%	\$1,029,100.73	\$1,771,388.39		
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>										
6100.010	Administrative Expense Administrative Expenses	4,500.00	4,500.00	0.00	0.00	0.0%	255.39	2,108.54		
6100.100	Administrative Expense Dues, Licenses & Subscriptions	4,625.00	4,425.00	0.00	200.00	4.5%	3,388.00	1,869.00		
6100.190	Administrative Expense Office Supplies	1,500.00	2,500.00	0.00	(1,000.00)	-40.0%	4,474.30	3,353.42		
6100.210	Administrative Expense Paper	1,000.00	1,000.00	0.00	0.00	0.0%	133.47	504.78		
6110.017	Supplies & Equipment AED Units	30,500.00	7,500.00	0.00	23,000.00	306.7%	756.76	1,127.49	New CPR & First Aid Training equipment, and funding to get staff AED, CPR, and 1st aid certified.	
6110.090	Supplies & Equipment Computers & Printers	0.00	11,160.00	0.00	(11,160.00)	-100.0%	7,992.30	5,760.61		
6110.110	Supplies & Equipment Disaster Preparedness Materials	1,900.00	1,000.00	0.00	900.00	90.0%	844.16	48.63		
6110.120	Supplies & Equipment Equipment Rental	10,000.00	10,000.00	0.00	0.00	0.0%	0.00	0.00		
6110.125	Supplies & Equipment Equipment Maintenance & Repair	8,000.00	8,000.00	0.00	0.00	0.0%	0.00	4,908.69		
6110.140	Supplies & Equipment GIS Mapping Supplies	1,000.00	1,400.00	0.00	(400.00)	-28.6%	0.00	0.00		
6110.245	Supplies & Equipment Mobile Phones	15,170.00	14,800.00	0.00	370.00	2.5%	7,225.78	16,585.60		
6110.280	Supplies & Equipment Office Furniture	4,500.00	0.00	0.00	4,500.00	#N/A	0.00	0.00	3 new offices in EOC Furniture needs	
6110.320	Supplies & Equipment Radio Supplies	42,450.00	31,500.00	0.00	10,950.00	34.8%	7,805.84	20,266.56	10k is for parts for new installs and upfit for county vehicles.	
6110.325	Supplies & Equipment Radio Equipment	60,000.00	60,000.00	0.00	0.00	0.0%	21,322.06	67,512.93		
6110.340	Supplies & Equipment Safety Program Equipment	10,000.00	10,000.00	0.00	0.00	0.0%	719.28	17,936.45		
6130.010	Equipment Maintenance Copier Lease	2,988.00	3,048.00	0.00	(60.00)	-2.0%	900.88	2,304.24		
6130.040	Equipment Maintenance MILES Computer Chg/MDT User Fees	2,400.00	2,400.00	0.00	0.00	0.0%	896.00	1,995.00		
6130.050	Equipment Maintenance Radio Maintenance Contract	319,668.00	310,126.00	0.00	9,542.00	3.1%	206,225.84	215,997.55	Maintenance Contract for new radio site at Snow Hill water tank.	
6130.060	Equipment Maintenance Software Licensing	19,500.00	19,500.00	0.00	0.00	0.0%	4,320.00	18,083.52		
6130.070	Equipment Maintenance Software Maintenance Agreements	158,306.00	154,896.00	0.00	3,410.00	2.2%	147,414.67	156,098.64	increase was due to 5% to Central Square.	
6130.090	Equipment Maintenance Weather Service Subscription	2,400.00	2,400.00	0.00	0.00	0.0%	2,640.00	2,424.00		
6150.040	Uniforms & Personal Equipment Uniform Allowance	2,500.00	2,500.00	0.00	0.00	0.0%	1,136.72	2,694.27		
6150.050	Uniforms & Personal Equipment Uniforms	7,225.00	7,225.00	0.00	0.00	0.0%	801.37	5,123.86		
6160.080	Grant Programs Homeland Security Grant	96,477.00	87,467.00	0.00	9,010.00	10.3%	15,822.50	76,840.51	Increase in grant amount.	
6160.083	Grant Programs 911 Board	0.00	141,250.00	0.00	(141,250.00)	-100.0%	160,389.24	2,260,231.98	Direct bills now	
6160.602	Grant Programs Homeland Security - HMEP	35,000.00	35,000.00	0.00	0.00	0.0%	16,100.20	0.00		
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$841,609.00	\$933,597.00	0.00	(\$91,988.00)	-9.9%	\$611,564.76	\$2,883,776.27		

Worcester County			1102 Emergency Services Budget Requested							
Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance COLA Step Benefits	\$ Variance Department Requested	% Variance Department Requested	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments	
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>										
6500.085	Systems Maintenance Sirens	0.00	0.00	0.00	0.00	#N/A	0.00	901.59		
6530.040	Consulting Services Consulting Services	35,000.00	0.00	0.00	35,000.00	#N/A	0.00	0.00	5 Year renewal hazard mitigation plan. Applied for FEMA BRIC grant and hope to use only 10-25% of budgeted amount as grant matching funds. Full project amount contained in the event that federal grant is not received.	
6530.095	Consulting Services Pre-Employment Testing	0.00	0.00	0.00	0.00	#N/A	782.60	5,327.60		
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	17,200.00	15,000.00	0.00	2,200.00	14.7%	6,765.13	15,931.35	Increase in fuel prices based on actuals	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	8,650.00	8,650.00	0.00	0.00	0.0%	2,665.78	13,800.37		
6540.040	Vehicle Operating Expenses Vehicle Registration	200.00	200.00	0.00	0.00	0.0%	0.00	0.00		
6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	4,200.00	4,200.00	0.00	0.00	0.0%	19.41	2,095.17		
6550.028	Building Site Expenses Cable	1,800.00	1,440.00	0.00	360.00	25.0%	640.74	1,087.14		
6550.060	Building Site Expenses Electricity	5,100.00	5,100.00	0.00	0.00	0.0%	1,568.00	3,402.00		
6550.170	Building Site Expenses Office Rent/Lease	38,472.00	38,470.00	0.00	2.00	0.0%	22,440.60	38,469.60		
6550.270	Building Site Expenses Telephone	28,000.00	28,000.00	0.00	0.00	0.0%	17,356.82	47,443.77		
6900.025	Advertising Legal Advertisements	0.00	0.00	0.00	0.00	#N/A	0.00	57.75		
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$138,622.00	\$101,060.00	0.00	\$37,562.00	37.2%	\$52,239.08	\$128,516.34		
<i>OTHR CHGS - Other Charges</i>										
7000.035	Travel, Training & Expense Citizen Core Emergency Response	0.00	0.00	0.00	0.00	#N/A	0.00	103.75		
7000.040	Travel, Training & Expense Continuing Education/Certificati	8,500.00	8,500.00	0.00	0.00	0.0%	2,497.03	23,647.73		
7000.060	Travel, Training & Expense Educational Training	3,500.00	5,500.00	0.00	(2,000.00)	-36.4%	501.53	1,851.45		
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	11,800.00	10,900.00	0.00	900.00	8.3%	5,067.94	7,542.73		
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$23,800.00	\$24,900.00	0.00	(\$1,100.00)	-4.4%	\$8,066.50	\$33,145.66		
<i>CAP EQ - Capital Equipment</i>										
9010.010	Capital Equipment New Vehicles	77,000.00	0.00	\$0.00	77,000.00	#N/A	0.00	0.00	New Vehicle request	
9010.020	Capital Equipment Public Safety Equipment	18,000.00	0.00	\$0.00	18,000.00	#N/A	0.00	66,155.83	New vehicle request upfit. (Striping, lights, siren, electronics, racks, cap ect.)	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$95,000.00	\$0.00	\$0.00	\$95,000.00	#N/A	\$0.00	\$66,155.83		
<b>Location Total: 044 - Operations Center</b>		\$4,116,879.03	\$3,155,624.00	\$712,817.03	\$248,438.00	7.9%	\$1,700,971.07	\$4,882,982.49		
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>										
6130.020	Equipment Maintenance Equipment Annual Maint Contr.	37,500.00	37,500.00	0.00	0.00	0.0%	0.00	45,552.68		
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$37,500.00	\$37,500.00	0.00	\$0.00	0.0%	\$0.00	\$45,552.68		
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>										
6550.060	Building Site Expenses Electricity	70,000.00	60,000.00	0.00	10,000.00	16.7%	30,521.24	64,237.71	Slight increase based on 5 year trend	
6550.080	Building Site Expenses Fire Alarm Testing	1,250.00	1,250.00	0.00	0.00	0.0%	0.00	1,493.34		
6550.081	Building Site Expenses Fire Extinguishers	200.00	200.00	0.00	0.00	0.0%	0.00	42.00		
6550.086	Building Site Expenses Generator Fuel Propane	2,000.00	2,000.00	0.00	0.00	0.0%	93.02	884.02		
6550.090	Building Site Expenses General Maintenance Repairs	0.00	0.00	0.00	0.00	#N/A	789.70	1,313.15		
6550.100	Building Site Expenses Generator Services & Repairs	10,000.00	10,000.00	0.00	0.00	0.0%	20,253.08	4,318.50		
6550.180	Building Site Expenses Pest Control/Termite Insp	500.00	500.00	0.00	0.00	0.0%	908.80	1,846.00		

Worcester County		1102 Emergency Services Budget Requested							
Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance COLA Step Benefits	\$ Variance Department Requested	% Variance Department Requested	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments
6550.290	Building Site Expenses Transmitter Site Expenses	4,000.00	7,000.00	0.00	(3,000.00)	-42.9%	0.00	1.00	Savings was from onetime expense last year to driveway.
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$87,950.00	\$80,950.00	\$0.00	\$7,000.00	8.6%	\$52,565.84	\$74,135.72	
<b>Location Total: 045 - Transmitter Site</b>		\$125,450.00	\$118,450.00	\$0.00	\$7,000.00	5.9%	\$52,565.84	\$119,688.40	
<b>Department Total: 1102 - Emergency Services</b>		<b>\$4,242,329.03</b>	<b>\$3,274,074.00</b>	<b>\$712,817.03</b>	<b>\$255,438.00</b>	<b>7.8%</b>	<b>\$1,753,536.91</b>	<b>\$5,002,670.89</b>	

# REVENUE

## Emergency Services

<u>Dept #</u>	<u>NWS G/L</u> <u>Acct #</u>	<u>G/L ACCOUNT NAME</u>	<u>FY22 ACTUAL</u>	<u>FY23 ACTUAL</u>	<u>FY24 BUDGET</u>	<u>FY24 Actual As of</u>	<u>FY25 BUDGET</u>	<u>Variance</u>
						<u>2/29/24</u>		
1102	4310	911 Phone Fees	871,567	1,468,204	1,400,000	319,105	1,787,308	387,308
	5070.400	Sale of Pub & Copies 911 Recordings	0	100	0	0	0	0
	5410	Receipts - BOE Radios	0	0	0	0	0	0
	5550	MIEMSS Grant	0		0		0	0
	5700	911 ENSB Grant	1,248,400	2,220,149	153,595	(1,003,292)	0	(153,595)
	5735.040	Other Grants - Emergency Services	0	0	0	0	0	0
	5745.300	Homeland Security Grant-SHSGP	52,543	76,746	87,467	(20,360)	96,477	9,010
	5745.600	Homeland Security Grant-EMPG	95,546	74,876	74,876	74,876	76,317	1,441
<b>TOTAL</b>			2,268,056	3,840,075	1,715,938	(629,671)	1,960,102	244,164

**Worcester County 1007 Human Resources Budget Requested**

Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance COLA Step Benefits	\$ Variance Department Requested	% Variance Department Requested	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments
<b>Fund: 100 - General Fund</b>									
EXPENSES									
<b>Department: 1007 - Human Resources</b>									
<b>Location: 090 - Human Resources</b>									
<i>PERS SVCS - Personnel Services</i>									
6000.100	Personnel Services Salaries	435,620.99	462,277.00	(41,873.01)	15,217.00	3.3%	256,237.28	472,308.15	
6000.400	Personnel Services Overtime Pay	4,000.00	4,000.00	0.00	0.00	0.0%	1,759.52	2,765.57	
6010.030	Benefits Hospitalization Insurance	62,267.90	0.00	62,267.90	0.00	#N/A	0.00	0.00	
6010.060	Benefits Social Security Taxes	33,269.00	0.00	33,269.00	0.00	#N/A	0.00	0.00	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$535,157.89	\$466,277.00	\$53,663.89	\$15,217.00	3.3%	\$257,996.80	\$475,073.72	
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6100.010	Administrative Expense Administrative Expenses	540.00	540.00	0.00	0.00	0.0%	238.25	359.95	Water Cooler Expense - \$135 per quarter
6100.040	Administrative Expense Alcohol and Drug Testing Supply	100.00	250.00	0.00	(150.00)	-60.0%	0.00	265.25	Reduced amount. This is for the alcohol testing supplies, drug testing supplies, and forms.
6100.050	Administrative Expense Background Checks	6,000.00	400.00	0.00	5,600.00	1400.0%	0.00	375.00	Federal Motor Carrier Background Checks for employees with CDL licenses and new for FY 25 background checks by a 3rd party
6100.060	Administrative Expense Books and Publications	500.00	500.00	0.00	0.00	0.0%	0.00	499.60	Required annual labor law posters ordered in May after Legislative Session
6100.100	Administrative Expense Dues, Licenses & Subscriptions	528.00	500.00	0.00	28.00	5.6%	488.00	317.00	Society for HR MGMT-Dues For Director & Deputy
6100.110	Administrative Expense Envelopes	400.00	400.00	0.00	0.00	0.0%	262.90	115.67	Printed envelopes & brown mailing envelopes
6100.150	Administrative Expense Incentives & Events	1,250.00	1,000.00	0.00	250.00	25.0%	597.45	618.66	Wellness seminars, programs, fitness classes, and incentives for programs. Inc amount by
6100.190	Administrative Expense Office Supplies	2,400.00	2,400.00	0.00	0.00	0.0%	830.79	2,278.75	
6100.210	Administrative Expense Paper	1,272.00	1,400.00	0.00	(128.00)	-9.1%	438.80	1,348.54	Letterhead & copy paper. Reduced less paper in open enrollment & new hire orientation packets
6110.090	Supplies & Equipment Computers & Printers	4,000.00	4,000.00	0.00	0.00	0.0%	1,108.63	7,379.30	2 replacement PCs and 1 new Surface tablet
6110.245	Supplies & Equipment Mobile Phones	2,040.00	1,950.00	0.00	90.00	4.6%	773.64	1,355.99	Cell phone for 4 employees - Director, Deputy, Risk Manager, and Recruiter
6110.290	Supplies & Equipment Other Office Equipment	510.00	600.00	0.00	(90.00)	-15.0%	0.00	955.64	Reduced amount to cover phone increase, chair replacements, and new monitor
6130.010	Equipment Maintenance Copier Lease	2,400.00	2,400.00	0.00	0.00	0.0%	700.77	2,508.66	County wide lease
6150.050	Uniforms & Personal Equipment Uniforms	850.00	850.00	0.00	0.00	0.0%	0.00	838.44	Shirts for staff & wellness committee & new pair of boots for Risk Manager
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$22,790.00	\$17,190.00	\$0.00	\$5,600.00	32.6%	\$5,439.23	\$19,216.45	
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6530.040	Consulting Services Consulting Services	0.00	600.00	0.00	(600.00)	-100.0%	0.00	0.00	Removed as needed monies for increases to fitness for duty and physicals/drug tests
6530.050	Consulting Services Crisis/Fitness for Duty	1,700.00	1,500.00	0.00	200.00	13.3%	0.00	0.00	Inc at Peninsula Mental Health & Addiction Svcs
6530.080	Consulting Services Physicals, Shots & Drug Testing	16,000.00	15,000.00	0.00	1,000.00	6.7%	5,656.50	16,714.00	Cost increase - \$110 DOT physical, \$110 pre-placement physical, & \$55 drug screen
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	3,500.00	3,500.00	0.00	0.00	0.0%	1,511.27	2,362.29	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	1,500.00	1,500.00	0.00	0.00	0.0%	293.54	2,439.13	Vehicle maintenance for 3 vehicles
6550.270	Building Site Expenses Telephone	400.00	400.00	0.00	0.00	0.0%	86.41	338.61	
6900.040	Advertising Personnel Advertisements	25,000.00	7,000.00	0.00	18,000.00	257.1%	933.76	4,968.01	Increase from \$7K to \$25K for digital marketing, social media ads, google ads, WBOC/Del Tech job fair, \$2750, radio ads, promotional items for new hires and for events \$3300, and events.
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$48,100.00	\$29,500.00	\$0.00	\$18,600.00	63.1%	\$8,481.48	\$26,822.04	

Worcester County			1007 Human Resources Budget Requested							
Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance COLA Step Benefits	\$ Variance Department Requested	% Variance Department Requested	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments	
<i>OTHR CHGS - Other Charges</i>										
7000.040	Travel, Training & Expense Continuing Education/Certificati	2,800.00	2,000.00	0.00	800.00	40.0%	700.51	675.25	Training & Continuing Ed for staff. Adding \$800 for SHRM learning system for SHRM	
7000.060	Travel, Training & Expense Educational Training	800.00	800.00	0.00	0.00	0.0%	740.00	260.00	Winter MACO for 2 employees	
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	1,400.00	1,200.00	0.00	200.00	16.7%	740.00	1,056.45	Summer MACO for 2 employees, Chamber or SHRM meetings, professional development	
7000.115	Travel, Training & Expense Mileage	200.00	400.00	0.00	(200.00)	-50.0%	97.08	368.43	Mileage if county vehicle not available	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$5,200.00	\$4,400.00	\$0.00	\$800.00	18.2%	\$2,277.59	\$2,360.13		
<i>INTFND CHGS - Interfund Charges</i>										
8010.110	Interfund Water & Wastewater Enterprise Ch	0.00	(58,430.00)	58,430.00	0.00	0.0%	(29,215.29)	(60,000.46)	Interfund is allocated to personnel line	
8010.120	Interfund Landfill Enterprise Charges	0.00	(18,746.00)	18,746.00	0.00	0.0%	(9,373.26)	(19,250.14)	Interfund is allocated in personnel line	
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>		\$0.00	(\$77,176.00)	\$77,176.00	\$0.00	0.0%	(\$38,588.55)	(\$79,250.60)		
<b>Location Total: 090 - Human Resources</b>		\$611,247.89	\$440,191.00	\$130,839.89	\$40,217.00	9.1%	\$235,606.55	\$444,221.74		
<b>Location: 095 - Volunteer Services</b>										
<i>PERS SVCS - Personnel Services</i>										
6000.100	Personnel Services Salaries	59,324.98	66,123.00	(6,798.02)	0.00	0.0%	33,061.82	63,252.92		
6010.030	Benefits Hospitalization Insurance	20,168.46	0.00	20,168.46	0.00	#N/A	0.00	0.00		
6010.060	Benefits Social Security Taxes	4,542.95	0.00	4,542.95	0.00	#N/A	0.00	0.00		
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$84,036.39	\$66,123.00	\$17,913.39	\$0.00	0.0%	\$33,061.82	\$63,252.92		
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>										
6100.150	Administrative Expense Incentives & Events	5,850.00	5,150.00	0.00	700.00	13.6%	1,382.35	2,625.77	\$2850 for employee events (holiday social, summer social, walk events, incentives, etc.) & Recognition Program \$3K. Moved \$600 from office supplies & \$100 from training & mileage	
6100.190	Administrative Expense Office Supplies	0.00	600.00	0.00	(600.00)	-100.0%	31.66	498.23	Moved \$600 to incentives & events	
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$5,850.00	\$5,750.00	\$0.00	\$100.00	1.7%	\$1,414.01	\$3,124.00		
<i>OTHR CHGS - Other Charges</i>										
7000.115	Travel, Training & Expense Mileage	0.00	100.00	0.00	(100.00)	-100.0%	0.00	83.45	Moved \$100 to Incentives and Events	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$0.00	\$100.00	\$0.00	(\$100.00)	-100.0%	\$0.00	\$83.45		
<b>Location Total: 095 - Volunteer Services</b>		\$89,886.39	\$71,973.00	\$17,913.39	\$0.00	0.0%	\$34,475.83	\$66,460.37		
<b>Department Total: 1007 - Human Resources</b>		<b>\$701,134.28</b>	<b>\$512,164.00</b>	<b>\$148,753.28</b>	<b>\$40,217.00</b>	<b>7.9%</b>	<b>\$270,082.38</b>	<b>\$510,682.11</b>		



# REVENUE

## Human Resources

<u>Dept #</u>	<u>NWS G/L Acct #</u>	<u>G/L ACCOUNT NAME</u>	<u>FY22 ACTUAL</u>	<u>FY23 ACTUAL</u>	<u>FY24 BUDGET</u>	<u>FY24 Actual as of 2/29/24</u>	<u>FY25 BUDGET</u>	<u>Variance</u>
1007	5735.030	Other Grants -Human Resources	2,400		0			0
<b>TOTAL</b>			2,400	0		0	0	0

**Worcester County 1005 Treasurer's Department Budget Requested**

	Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance COLA Step Benefits	\$ Variance Department Requested	% Variance Department Requested	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments
<b>Fund: 100 - General Fund</b>										
EXPENSES										
<b>Department: 1005 - Treasurer's Office</b>										
<b>Location: 010 - Treasurer's Office</b>										
<i>PERS SVCS - Personnel Services</i>										
	6000.100	Personnel Services Salaries	1,312,993.06	1,150,441.00	(114,230.94)	276,783.00	24.1%	576,128.93	1,083,944.02	
	6000.400	Personnel Services Overtime Pay	2,000.00	2,000.00	0.00	0.00	0.0%	0.00	12.83	
	6010.030	Benefits Hospitalization Insurance	161,839.44	0.00	161,839.44	0.00	N/A	0.00	0.00	
	6010.060	Benefits Social Security Taxes	98,268.91	0.00	98,268.91	0.00	N/A	0.00	0.00	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>			\$1,575,101.41	\$1,152,441.00	145,877.41	\$276,783.00	24.0%	\$576,128.93	\$1,083,956.85	
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>										
	6100.055	Administrative Expense Bond	3,000.00	3,000.00	0.00	0.00	0.0%	2,750.00	2,750.00	
	6100.060	Administrative Expense Books and Publications	2,000.00	2,000.00	0.00	0.00	0.0%	1,483.50	1,034.97	
	6100.100	Administrative Expense Dues, Licenses & Subscriptions	3,925.00	3,370.00	0.00	555.00	16.5%	1,258.40	2,558.33	
	6100.110	Administrative Expense Envelopes	3,500.00	3,500.00	0.00	0.00	0.0%	2,864.71	0.00	
	6100.130	Administrative Expense Food Tax Bills & Envelopes	400.00	400.00	0.00	0.00	0.0%	0.00	0.00	
	6100.190	Administrative Expense Office Supplies	9,400.00	12,250.00	0.00	(2,850.00)	-23.3%	3,483.10	13,122.87	Less printer toner
	6100.210	Administrative Expense Paper	2,500.00	2,000.00	0.00	500.00	25.0%	1,050.62	1,972.30	
	6100.220	Administrative Expense Payroll Checks & Forms	3,500.00	3,750.00	0.00	(250.00)	-6.7%	2,927.27	3,892.01	
	6100.230	Administrative Expense Postage & Freight	100.00	100.00	0.00	0.00	0.0%	0.00	68.94	
	6100.250	Administrative Expense Room Tax Bills & Envelopes	1,000.00	1,000.00	0.00	0.00	0.0%	394.31	351.06	
	6100.260	Administrative Expense Tax Bills & Envelopes	21,000.00	19,000.00	0.00	2,000.00	10.5%	20,277.70	18,726.58	The cost of tax bills and envelopes has gone up in recent years
	6110.090	Supplies & Equipment Computers & Printers	6,640.00	5,700.00	0.00	940.00	16.5%	2,830.43	13,387.04	
	6110.245	Supplies & Equipment Mobile Phones	3,600.00	2,700.00	0.00	900.00	33.3%	1,419.44	2,252.24	
	6110.270	Supplies & Equipment Office Equipment Repairs	300.00	300.00	0.00	0.00	0.0%	0.00	0.00	
	6110.280	Supplies & Equipment Office Furniture	2,600.00	0.00	0.00	2,600.00	#N/A	0.00	0.00	Replace office chairs- leather is peeling off
	6110.290	Supplies & Equipment Other Office Equipment	1,000.00	1,500.00	0.00	(500.00)	-33.3%	0.00	1,097.15	
	6130.010	Equipment Maintenance Copier Lease	3,240.00	2,700.00	0.00	540.00	20.0%	792.48	2,524.77	
	6130.020	Equipment Maintenance Equipment Annual Maint Contr.	115,050.00	107,500.00	0.00	7,550.00	7.0%	107,395.43	100,369.57	Estimated 7% increase in Munis Software Maint
	6150.050	Uniforms & Personal Equipment Uniforms	1,400.00	0.00	0.00	1,400.00	#N/A	0.00	0.00	Maryland's Coast Shirts for Staff
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>			\$184,155.00	\$170,770.00	0.00	\$13,385.00	7.8%	\$148,927.39	\$164,107.83	
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>										
	6530.110	Consulting Services Programming	1,500.00	1,200.00	0.00	300.00	25.0%	0.00	0.00	
	6550.270	Building Site Expenses Telephone	1,400.00	1,300.00	0.00	100.00	7.7%	448.27	1,342.91	
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>			\$2,900.00	\$2,500.00	0.00	\$400.00	16.0%	\$448.27	\$1,342.91	
<i>OTHR CHGS - Other Charges</i>										
	7000.040	Travel, Training & Expense Continuing Education/Certificati	7,000.00	5,000.00	0.00	2,000.00	40.0%	50.00	962.70	Continuing education for additional CPA on staff
	7000.060	Travel, Training & Expense Educational Training	4,200.00	0.00	0.00	4,200.00	#N/A	0.00	0.00	GFOA Certified Public Finance Officer Program and Staff Office Training
	7000.100	Travel, Training & Expense Meetings/Conferences/Shows	4,350.00	2,660.00	0.00	1,690.00	63.5%	1,305.00	1,956.90	Conference fees for Enterprise Fund Controller
	7000.115	Travel, Training & Expense Mileage	2,000.00	1,600.00	0.00	400.00	25.0%	289.22	472.25	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			\$17,550.00	\$9,260.00	0.00	\$8,290.00	89.5%	\$1,644.22	\$3,391.85	
<i>INTFND CHGS - Interfund Charges</i>										

Worcester County			1005 Treasurer's Department Budget Requested							
Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance COLA Step Benefits	\$ Variance Department Requested	% Variance Department Requested	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments	
8010.110	Interfund Water & Wastewater Enterprise Ch	0.00	(223,632.00)	223,632.00	0.00	0.0%	(107,609.04)	(211,508.92)	Interfund moved to the Personnel Services Line	
8010.120	Interfund Landfill Enterprise Charges	0.00	(41,242.00)	41,242.00	0.00	0.0%	(17,368.88)	(38,585.50)	Interfund moved to the Personnel Services Line	
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>		\$0.00	(\$264,874.00)	\$264,874.00	\$0.00	0.0%	(\$124,977.92)	(\$250,094.42)		
<b>Location Total: 010 - Treasurer's Office</b>		\$1,779,706.41	\$1,070,097.00	410,751.41	\$298,858.00	27.9%	\$602,170.89	\$1,002,705.02		
<b>Location: 020 - Information Technology</b>										
<i>PERS SVCS - Personnel Services</i>										
6000.100	Personnel Services Salaries	391,157.74	371,262.00	10,405.74	9,490.00	2.6%	185,868.00	352,284.30		
6010.030	Benefits Hospitalization Insurance	52,052.52	0.00	52,052.52	0.00	#N/A	0.00	0.00		
6010.060	Benefits Social Security Taxes	29,923.62	0.00	29,923.62	0.00	#N/A	0.00	0.00		
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$473,133.88	\$371,262.00	92,381.88	\$9,490.00	2.6%	\$185,868.00	\$352,284.30		
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>										
6100.100	Administrative Expense Dues, Licenses & Subscriptions	80.00	40.00	0.00	40.00	100.0%	0.00	0.00		
6110.090	Supplies & Equipment Computers & Printers	800.00	2,100.00	0.00	(1,300.00)	-61.9%	727.00	0.00		
6110.290	Supplies & Equipment Other Office Equipment	200.00	0.00	0.00	200.00	#N/A	0.00	0.00		
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$1,080.00	\$2,140.00	0.00	(\$1,060.00)	-49.5%	\$727.00	\$0.00		
<i>INTFND CHGS - Interfund Charges</i>										
8010.110	Interfund Water & Wastewater Enterprise Ch	0.00	(7,832.00)	7,832.00	0.00	0.0%	(3,915.86)	(7,491.12)	Interfund moved to the Personnel Services Line	
8010.120	Interfund Landfill Enterprise Charges	0.00	(4,308.00)	4,308.00	0.00	0.0%	(2,153.71)	(4,119.96)	Interfund moved to the Personnel Services Line	
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>		\$0.00	(\$12,140.00)	12,140.00	\$0.00	0.0%	(\$6,069.57)	(\$11,611.08)		
<b>Location Total: 020 - Information Technology</b>		\$474,213.88	\$361,262.00	\$104,521.88	\$8,430.00	2.3%	\$180,525.43	\$340,673.22		
<b>Department Total: 1005 - Treasurer's Office</b>		<b>\$2,253,920.29</b>	<b>\$1,431,359.00</b>	<b>\$515,273.29</b>	<b>\$307,288.00</b>	<b>21.5%</b>	<b>\$782,696.32</b>	<b>\$1,343,378.24</b>		

**Revenue**

**Treasurer's Office**

<u>Dept #</u>	<u>NWS G/L Acct #</u>	<u>G/L ACCOUNT NAME</u>	<u>FY22 ACTUAL</u>	<u>FY23 ACTUAL</u>	<u>FY24 Budget</u>	<u>FY24 Actual as of 2/29/24</u>	<u>FY25 Budget</u>	<u>Variance</u>
1005	4000	Full Yr Real Property Tax	140,941,970	144,384,399	151,453,795	152,356,768	169,317,036	17,863,241
	4010	Personal Prop Tax	244,515	243,472	405,521	175,303	286,630	(118,891)
	4020	Corporation Prop Tax	4,714,610	5,779,962	5,001,423	4,098,352	3,535,094	(1,466,329)
	4030	Railroad & Utility Tax	4,355,715	4,690,810	4,534,714	4,913,673	4,742,436	207,722
	4035	Railroad Real Prop	3,728	-	2,577	14,814	2,341	(236)
	4040	Half Yr Real Property Tax	253,425	298,388	126,750	269,153	190,125	63,375
	4050	Additions & Abatements	(206,794)	(209,633)	(208,200)	(112,853)	(208,200)	-
	4060	Interest on Delinq Taxes	701,711	719,440	800,000	462,881	750,000	(50,000)
	4070	Tax Discounts	(507,437)	(494,306)	(500,000)	(505,274)	(500,000)	-
	4080	Assessment Inc Credit	(1,173,542)	(1,719,520)	(2,948,890)	(2,951,697)	(4,840,506)	(1,891,616)
	4210	Recordation Tax	14,354,002	9,551,423	7,000,000	5,129,176	8,725,000	1,725,000
	4340	Transfer Tax	9,462,305	6,195,584	4,000,000	3,742,922	5,500,000	1,500,000
	4700	Interest on Investments	119,427	4,163,858	5,000,000	5,273,641	6,000,000	1,000,000
	4875	Tax Sale Revenue	-	-	-	-	13,500	13,500
	5070.200	Sale of Pub & Copies	-	230	-	-	-	-
<b>TOTAL</b>			173,263,635	173,604,106	174,667,690	172,866,859	193,513,456	18,845,766
							173,024,956	

Net Revenue per SDAT's Assessable Base Reports as of 11/30/23

173,024,956

Worcester County			1090.025 MIS Other Gen Govt Budget Requested					
Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance	% Variance	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments
<b>Fund: 100 - General Fund</b>								
EXPENSES								
<b>Department: 1090 - Other General Government</b>								
<b>Location: 025 - Management Information Systems</b>								
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>								
6110.270	Supplies & Equipment Office Equipment Repairs	1,000.00	1,000.00	0.00	0.0%	0.00	653.98	
6110.350	Supplies & Equipment Scanners	10,000.00	10,000.00	0.00	0.0%	0.00	6,685.00	
6130.070	Equipment Maintenance Software Maintenance Agreements	154,200.00	138,600.00	15,600.00	11.3%	116,831.63	128,528.53	7% estimated increase in maintenance agreements and requisition and ebenefit
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$165,200.00	\$149,600.00	\$15,600.00	10.4%	\$116,831.63	\$135,867.51	
<i>OTHR CHGS - Other Charges</i>								
7000.060	Travel, Training & Expense Educational Training	5,000.00	3,000.00	2,000.00	66.7%	2,422.50	0.00	Additional technology training for Applications Manager
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$5,000.00	\$3,000.00	\$2,000.00	66.7%	\$2,422.50	\$0.00	
<b>Location Total: 025 - Management Information Systems</b>		\$170,200.00	\$152,600.00	\$17,600.00	11.5%	\$119,254.13	\$135,867.51	
<b>Department Total: 1090 - Other General Government</b>		<b>\$170,200.00</b>	<b>\$152,600.00</b>	<b>\$17,600.00</b>	<b>11.5%</b>	<b>\$119,254.13</b>	<b>\$135,867.51</b>	

1090.025-1

1090.025

Worcester County			1975 Debt Service Budget Requested					
Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance Department Requested	% Variance Department Requested	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments
<b>Fund: 100 - General Fund</b>								
EXPENSES								
<b>Department: 1975 - Debt Service</b>								
<i>OTHR CHGS - Other Charges</i>								
7700.090	Debt Service 2013 Capital Improvement Bonds	397,648.00	400,210.00	(2,562.00)	-0.6%	351,617.50	397,585.00	
7700.100	Debt Service 2014 Capital Improvement Bonds	3,716,577.00	3,720,577.00	(4,000.00)	-0.1%	369,965.63	3,743,576.51	
7700.110	Debt Service 2015 Capital Improvement Bond	796,737.00	3,921,075.00	(3,124,338.00)	-79.7%	3,830,371.00	6,411,930.81	
7700.120	Debt Service 2019 Capital Improvement Bond	3,100,117.00	3,094,117.00	6,000.00	0.2%	2,485,266.50	3,098,491.50	
7700.130	Debt Service 2022 Capital Improvement Bond	2,066,375.00	2,063,283.00	3,092.00	0.1%	1,555,845.50	0.00	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$10,077,454.00	\$13,199,262.00	(\$3,121,808.00)	-23.7%	\$8,593,066.13	\$13,651,583.82	
<b>Department Total: 1975 - Debt Service</b>		<b>\$10,077,454.00</b>	<b>\$13,199,262.00</b>	<b>(\$3,121,808.00)</b>	<b>-23.7%</b>	<b>\$8,593,066.13</b>	<b>\$13,651,583.82</b>	

**1402 Other Social Services Budget Requested**

**Worcester County**

Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance	% Variance	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments
<b>Fund: 100 - General Fund</b>								
EXPENSES								
<b>Department: 1402 - Other Social Services</b>								
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>								
6160.025	Grant Programs CDBG COVID GRANT	0.00	0.00	0.00	N/A	0.00	105,621.74	
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$105,621.74	
<i>OTHR CHGS - Other Charges</i>								
7100.010	County Grants Atlantic General Hospital	115,259.00	0.00	115,259.00	N/A	0.00	200,000.00	
7100.017	County Grants Big Brothers/Big Sisters	7,500.00	1,000.00	6,500.00	650.0%	1,000.00	1,000.00	
7100.018	County Grants Chesap Down Syndrome Parent Grp	7,500.00	0.00	7,500.00	N/A	0.00	0.00	
7100.020	County Grants BRAVE Program	3,500.00	3,500.00	0.00	0.0%	3,500.00	3,500.00	
7100.022	County Grants Coastal Hospice at the Ocean	10,000.00	10,000.00	0.00	0.0%	10,000.00	10,000.00	
7100.023	County Grants The Cricket Center	35,000.00	25,000.00	10,000.00	40.0%	25,000.00	25,000.00	
7100.030	County Grants Development Center	219,497.00	219,497.00	0.00	0.0%	109,748.50	219,497.00	
7100.035	County Grants Diakonia	50,000.00	50,000.00	0.00	0.0%	50,000.00	50,000.00	
7100.040	County Grants Drug & Alcohol Council	9,000.00	9,000.00	0.00	0.0%	2,169.00	5,292.89	
7100.077	County Grants Jesse Klump Memorial Fund, Inc.	5,000.00	1,000.00	4,000.00	400.0%	1,000.00	1,000.00	
7100.084	County Grants Snow Hill After School Academy	1,050.00	0.00	1,050.00	N/A	0.00	0.00	
7100.085	County Grants Life Crisis Center	72,000.00	8,500.00	63,500.00	747.1%	8,500.00	8,500.00	
7100.091	County Grants Lower Show Autism Community	1,000.00	0.00	1,000.00	N/A	0.00	0.00	
7100.100	County Grants Maryland Food Bank	12,000.00	10,000.00	2,000.00	20.0%	10,000.00	10,000.00	
7100.120	County Grants Oasis Ministries	0.00	9,000.00	(9,000.00)	-100.0%	9,000.00	9,000.00	
7100.160	County Grants Samaritan Shelter	40,000.00	20,000.00	20,000.00	100.0%	20,000.00	20,000.00	
7100.175	County Grants Social Services Pharmacy Grant	40,000.00	15,000.00	25,000.00	166.7%	15,000.00	15,000.00	
7100.197	County Grants Tri Community Meditation	65,000.00	0.00	65,000.00	N/A	0.00	0.00	
7100.202	County Grants Worcester County 4-H & FFA Fair	0.00	10,000.00	(10,000.00)	-100.0%	10,000.00	10,000.00	
7100.210	County Grants Worcester County GOLD	15,000.00	15,000.00	0.00	0.0%	15,000.00	15,000.00	
7100.211	County Grants WCPCS Career Internship Prgm	22,241.00	0.00	22,241.00	N/A	0.00	0.00	
7100.220	County Grants Youth & Family Counseling	95,000.00	95,000.00	0.00	0.0%	95,000.00	95,000.00	
7130.005	Matching Appropriation DHMH Dev. Center Mandated Share	28,871.00	28,871.00	0.00	0.0%	0.00	28,871.00	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$854,418.00	\$530,368.00	\$324,050.00	61.1%	\$384,917.50	\$726,660.89	
<b>Department Total: 1402 - Other Social Services</b>		<b>\$854,418.00</b>	<b>\$530,368.00</b>	<b>\$324,050.00</b>	<b>61.1%</b>	<b>\$384,917.50</b>	<b>\$832,282.63</b>	

Worcester County FY25		1604 Other Recreation & Culture Budget Requested						
Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance	% Variance	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments
<b>Fund: 100 - General Fund</b>								
EXPENSES								
<b>Department: 1604 - Other Recreation &amp; Culture</b>								
<i>OTHR CHGS - Other Charges</i>								
7100.019	County Grants Cpt. Steve's Poor Girls Open.Inc	10,000.00	10,000.00	0.00	0.0%	10,000.00	10,000.00	
7100.050	County Grants Furnacetown	40,000.00	40,000.00	0.00	0.0%	40,000.00	40,000.00	
7100.095	County Grants MarVa Theatre Performing Arts Ct.	20,000.00	15,000.00	5,000.00	33.3%	15,000.00	15,000.00	
7100.135	County Grants Delmarva Discovery Ctr/Poc Mktg	30,000.00	15,000.00	15,000.00	100.0%	15,000.00	15,000.00	
7100.145	County Grants Rackliffe House Trust	1,500.00	0.00	1,500.00	N/A	0.00	0.00	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$101,500.00	\$80,000.00	\$21,500.00	26.9%	\$80,000.00	\$80,000.00	
<b>Department Total: 1604 - Other Recreation &amp; Culture</b>		<b>\$101,500.00</b>	<b>\$80,000.00</b>	<b>\$21,500.00</b>	<b>26.9%</b>	<b>\$80,000.00</b>	<b>\$80,000.00</b>	



Worcester County			1105 EMS & Fire Department Budget Requested						
Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	Department Requested \$ Variance	Department Requested % Variance	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments	
<b>Fund: 100 - General Fund</b>									
EXPENSES									
<b>Department: 1105 - Volunteer Fire Departments</b>									
<b>Location: 100 - Town of Pocomoke</b>									
<i>OTHR CHGS - Other Charges</i>									
7080.020	Fire & Ambulance County Grant to Ambulance Cos.	1,017,957.00	777,497.00	240,460.00	30.9%	777,497.00	708,779.00		
7080.060	Fire & Ambulance State Grant for Fire Companies	617.00	2,725.00	(2,108.00)	-77.4%	0.00	2,725.00		
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$1,018,574.00	\$780,222.00	\$238,352.00	30.5%	\$777,497.00	\$711,504.00		
<b>Location Total: 100 - Town of Pocomoke</b>		\$1,018,574.00	\$780,222.00	\$238,352.00	30.5%	\$777,497.00	\$711,504.00		
<b>Location: 105 - Pocomoke VFD</b>									
<i>OTHR CHGS - Other Charges</i>									
7080.010	Fire & Ambulance County Grant to Fire Companies	265,957.00	250,000.00	15,957.00	6.4%	125,000.00	250,000.00		
7080.060	Fire & Ambulance State Grant for Fire Companies	32,085.00	32,075.00	10.00	0.0%	0.00	32,075.30		
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$298,042.00	\$282,075.00	\$15,967.00	5.7%	\$125,000.00	\$282,075.30		
<b>Location Total: 105 - Pocomoke VFD</b>		\$298,042.00	\$282,075.00	\$15,967.00	5.7%	\$125,000.00	\$282,075.30		
<b>Location: 110 - Town of Berlin</b>									
<i>OTHR CHGS - Other Charges</i>									
7080.060	Fire & Ambulance State Grant for Fire Companies	11,500.00	10,711.00	789.00	7.4%	0.00	10,711.00		
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$11,500.00	\$10,711.00	\$789.00	7.4%	\$0.00	\$10,711.00		
<b>Location Total: 110 - Town of Berlin</b>		\$11,500.00	\$10,711.00	\$789.00	7.4%	\$0.00	\$10,711.00		
<b>Location: 115 - Berlin VFD</b>									
<i>OTHR CHGS - Other Charges</i>									
7080.010	Fire & Ambulance County Grant to Fire Companies	265,957.00	250,000.00	15,957.00	6.4%	125,000.00	250,000.00		
7080.020	Fire & Ambulance County Grant to Ambulance Cos.	1,197,215.00	1,022,270.00	174,945.00	17.1%	1,022,270.00	883,220.00		
7080.060	Fire & Ambulance State Grant for Fire Companies	32,085.00	32,075.00	10.00	0.0%	0.00	32,075.30		
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$1,495,257.00	\$1,304,345.00	\$190,912.00	14.6%	\$1,147,270.00	\$1,165,295.30		
<b>Location Total: 115 - Berlin VFD</b>		\$1,495,257.00	\$1,304,345.00	\$190,912.00	14.6%	\$1,147,270.00	\$1,165,295.30		
<b>Location: 120 - Town of Snow Hill</b>									
<i>OTHR CHGS - Other Charges</i>									
7080.060	Fire & Ambulance State Grant for Fire Companies	2,200.00	2,260.00	(60.00)	-2.7%	0.00	2,260.00		
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$2,200.00	\$2,260.00	(\$60.00)	-2.7%	\$0.00	\$2,260.00		
<b>Location Total: 120 - Town of Snow Hill</b>		\$2,200.00	\$2,260.00	(\$60.00)	-2.7%	\$0.00	\$2,260.00		
<b>Location: 125 - Snow Hill VFD</b>									
<i>OTHR CHGS - Other Charges</i>									
7080.010	Fire & Ambulance County Grant to Fire Companies	265,957.00	250,000.00	15,957.00	6.4%	125,000.00	250,000.00		
7080.020	Fire & Ambulance County Grant to Ambulance Cos.	903,312.00	873,776.00	29,536.00	3.4%	873,776.00	756,798.80		
7080.060	Fire & Ambulance State Grant for Fire Companies	32,085.00	32,075.00	10.00	0.0%	0.00	32,075.30		
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$1,201,354.00	\$1,155,851.00	\$45,503.00	3.9%	\$998,776.00	\$1,038,874.10		
<b>Location Total: 125 - Snow Hill VFD</b>		\$1,201,354.00	\$1,155,851.00	\$45,503.00	3.9%	\$998,776.00	\$1,038,874.10		

Worcester County			1105 EMS & Fire Department Budget Requested						
Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	Department Requested \$ Variance	Department Requested % Variance	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments	
<b>Location: 130 - Town of Ocean City</b>									
<i>OTHR CHGS - Other Charges</i>									
7080.020	Fire & Ambulance County Grant to Ambulance Cos.	3,254,635.00	2,332,479.00	922,156.00	39.5%	2,332,479.00	2,159,710.60		
7080.060	Fire & Ambulance State Grant for Fire Companies	34,833.00	34,833.00	0.00	0.0%	0.00	34,833.00		
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			\$3,289,468.00	\$2,367,312.00	\$922,156.00	39.0%	\$2,332,479.00	\$2,194,543.60	
<b>Location Total: 130 - Town of Ocean City</b>			\$3,289,468.00	\$2,367,312.00	\$922,156.00	39.0%	\$2,332,479.00	\$2,194,543.60	
<b>Location: 135 - Ocean City VFD</b>									
<i>OTHR CHGS - Other Charges</i>									
7080.010	Fire & Ambulance County Grant to Fire Companies	265,957.00	250,000.00	15,957.00	6.4%	125,000.00	250,000.00		
7080.060	Fire & Ambulance State Grant for Fire Companies	32,085.00	32,075.00	10.00	0.0%	0.00	32,075.30		
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			\$298,042.00	\$282,075.00	\$15,967.00	5.7%	\$125,000.00	\$282,075.30	
<b>Location Total: 135 - Ocean City VFD</b>			\$298,042.00	\$282,075.00	\$15,967.00	5.7%	\$125,000.00	\$282,075.30	
<b>Location: 145 - Girdletree VFD</b>									
<i>OTHR CHGS - Other Charges</i>									
7080.010	Fire & Ambulance County Grant to Fire Companies	275,957.00	254,000.00	21,957.00	8.6%	127,000.00	254,000.00		
7080.020	Fire & Ambulance County Grant to Ambulance Cos.	86,100.00	75,000.00	11,100.00	14.8%	75,000.00	76,800.00		
7080.060	Fire & Ambulance State Grant for Fire Companies	32,085.00	32,075.00	10.00	0.0%	0.00	32,075.30		
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			\$394,142.00	\$361,075.00	\$33,067.00	9.2%	\$202,000.00	\$362,875.30	
<b>Location Total: 145 - Girdletree VFD</b>			\$394,142.00	\$361,075.00	\$33,067.00	9.2%	\$202,000.00	\$362,875.30	
<b>Location: 155 - Stockton VFD</b>									
<i>OTHR CHGS - Other Charges</i>									
7080.010	Fire & Ambulance County Grant to Fire Companies	275,957.00	254,000.00	21,957.00	8.6%	127,000.00	254,000.00		
7080.020	Fire & Ambulance County Grant to Ambulance Cos.	95,550.00	75,000.00	20,550.00	27.4%	75,000.00	78,000.00		
7080.060	Fire & Ambulance State Grant for Fire Companies	32,085.00	32,075.00	10.00	0.0%	0.00	32,075.30		
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			\$403,592.00	\$361,075.00	\$42,517.00	11.8%	\$202,000.00	\$364,075.30	
<b>Location Total: 155 - Stockton VFD</b>			\$403,592.00	\$361,075.00	\$42,517.00	11.8%	\$202,000.00	\$364,075.30	
<b>Location: 165 - Newark VFD</b>									
<i>OTHR CHGS - Other Charges</i>									
7080.010	Fire & Ambulance County Grant to Fire Companies	275,957.00	254,000.00	21,957.00	8.6%	127,000.00	254,000.00		
7080.020	Fire & Ambulance County Grant to Ambulance Cos.	407,064.00	385,957.00	21,107.00	5.5%	385,957.00	344,430.60		
7080.060	Fire & Ambulance State Grant for Fire Companies	32,085.00	32,075.00	10.00	0.0%	0.00	32,075.30		
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			\$715,106.00	\$672,032.00	\$43,074.00	6.4%	\$512,957.00	\$630,505.90	
<b>Location Total: 165 - Newark VFD</b>			\$715,106.00	\$672,032.00	\$43,074.00	6.4%	\$512,957.00	\$630,505.90	
<b>Location: 175 - Bishopville VFD</b>									
<i>OTHR CHGS - Other Charges</i>									
7080.010	Fire & Ambulance County Grant to Fire Companies	275,957.00	254,000.00	21,957.00	8.6%	127,000.00	254,000.00		

Worcester County			1105 EMS & Fire Department Budget Requested					
Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	Department Requested \$ Variance	Department Requested % Variance	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments
7080.020	Fire & Ambulance County Grant to Ambulance Cos.	464,205.00	457,403.00	6,802.00	1.5%	457,403.00	418,341.00	
7080.060	Fire & Ambulance State Grant for Fire Companies	32,085.00	32,075.00	10.00	0.0%	0.00	32,075.30	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$772,247.00	\$743,478.00	\$28,769.00	3.9%	\$584,403.00	\$704,416.30	
<b>Location Total: 175 - Bishopville VFD</b>		\$772,247.00	\$743,478.00	\$28,769.00	3.9%	\$584,403.00	\$704,416.30	
<b>Location: 185 - Showell VFD</b>								
<i>OTHR CHGS - Other Charges</i>								
7080.010	Fire & Ambulance County Grant to Fire Companies	275,957.00	254,000.00	21,957.00	8.6%	127,000.00	254,000.00	
7080.020	Fire & Ambulance County Grant to Ambulance Cos.	441,243.00	441,243.00	0.00	0.0%	441,243.00	418,173.00	
7080.060	Fire & Ambulance State Grant for Fire Companies	32,085.00	32,075.00	10.00	0.0%	0.00	32,075.30	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$749,285.00	\$727,318.00	\$21,967.00	3.0%	\$568,243.00	\$704,248.30	
<b>Location Total: 185 - Showell VFD</b>		\$749,285.00	\$727,318.00	\$21,967.00	3.0%	\$568,243.00	\$704,248.30	
<b>Location: 195 - Ocean Pines VFD</b>								
<i>OTHR CHGS - Other Charges</i>								
7080.010	Fire & Ambulance County Grant to Fire Companies	265,957.00	250,000.00	15,957.00	6.4%	125,000.00	250,000.00	
7080.020	Fire & Ambulance County Grant to Ambulance Cos.	870,124.00	780,443.00	89,681.00	11.5%	780,443.00	638,990.00	
7080.060	Fire & Ambulance State Grant for Fire Companies	32,085.00	32,075.00	10.00	0.0%	0.00	32,075.30	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$1,168,166.00	\$1,062,518.00	\$105,648.00	9.9%	\$905,443.00	\$921,065.30	
<b>Location Total: 195 - Ocean Pines VFD</b>		\$1,168,166.00	\$1,062,518.00	\$105,648.00	9.9%	\$905,443.00	\$921,065.30	
<b>Location: 197 - County Fire Training Center</b>								
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>								
6110.150	Supplies & Equipment Hazmat Supplies & Equipment	52,200.00	53,000.00	(800.00)	-1.5%	1,042.36	80,625.28	
6200.020	Other Supplies & Materials Materials	30,000.00	30,000.00	0.00	0.0%	28,637.28	0.00	FY25 FIRE & EMS Requested 30 EV safety plugs - 3 per fire company.
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$82,200.00	\$83,000.00	(\$800.00)	-1.0%	\$29,679.64	\$80,625.28	
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>								
6550.010	Building Site Expenses Building/Property Improvement	1,200.00	1,000.00	200.00	20.0%	94.45	126.50	
6550.030	Building Site Expenses Carpet/VCT Cleaning	1,200.00	1,000.00	200.00	20.0%	0.00	1,068.20	
6550.040	Building Site Expenses Cleaning Contract	2,500.00	2,200.00	300.00	13.6%	1,276.80	3,157.60	
6550.050	Building Site Expenses Custodial Supplies	200.00	200.00	0.00	0.0%	0.00	83.31	
6550.060	Building Site Expenses Electricity	7,000.00	7,000.00	0.00	0.0%	3,224.00	7,331.00	
6550.080	Building Site Expenses Fire Alarm Testing	472.00	472.00	0.00	0.0%	0.00	348.89	
6550.081	Building Site Expenses Fire Extinguishers	200.00	200.00	0.00	0.0%	0.00	141.14	
6550.085	Building Site Expenses Generator Fuel Oil	600.00	500.00	100.00	20.0%	0.00	404.30	
6550.090	Building Site Expenses General Maintenance Repairs	3,000.00	3,000.00	0.00	0.0%	555.54	1,494.02	
6550.100	Building Site Expenses Generator Services & Repairs	1,000.00	900.00	100.00	11.1%	301.73	450.00	
6550.120	Building Site Expenses Heating Propane	2,000.00	2,000.00	0.00	0.0%	0.00	577.81	

Worcester County			1105 EMS & Fire Department Budget Requested						
Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	Department Requested \$ Variance	Department Requested % Variance	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments	
6550.180	Building Site Expenses Pest Control/Termite Insp	400.00	216.00	184.00	85.2%	142.00	387.40		
6550.220	Building Site Expenses Security Alarm Monitoring	1,400.00	1,200.00	200.00	16.7%	243.00	972.00		
6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	300.00	300.00	0.00	0.0%	0.00	0.00		
6550.270	Building Site Expenses Telephone	600.00	500.00	100.00	20.0%	203.49	485.44		
6550.280	Building Site Expenses Tipping Fees	100.00	10.00	90.00	900.0%	0.00	28.60		
6550.300	Building Site Expenses Trash Removal	800.00	800.00	0.00	0.0%	201.00	804.00		
6550.320	Building Site Expenses Water Treatment	100.00	50.00	50.00	100.0%	0.00	0.00		
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$23,072.00	\$21,548.00	\$1,524.00	7.1%	\$6,242.01	\$17,860.21		
<i>OTHR CHGS - Other Charges</i>									
7000.125	Travel, Training & Expense Transport Expenses	3,000.00	3,000.00	0.00	0.0%	0.00	0.00		
7080.030	Fire & Ambulance Firemens Training Center	10,000.00	10,000.00	0.00	0.0%	7,732.64	4,373.13		
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$13,000.00	\$13,000.00	\$0.00	0.0%	\$7,732.64	\$4,373.13		
<b>Location Total: 197 - County Fire Training Center</b>		\$118,272.00	\$117,548.00	\$724.00	0.6%	\$43,654.29	\$102,858.62		
<b>Location: 198 - LOSAP</b>									
<i>OTHR CHGS - Other Charges</i>									
7080.040	Fire & Ambulance LOSAP Appropriation	205,266.00	186,200.00	19,066.00	10.2%	87,800.00	196,200.00	Increase includes estimated \$2,500	
7080.080	Fire & Ambulance EMT Paramedic Tuition Reimb Pgm	8,000.00	8,000.00	0.00	0.0%	0.00	4,000.00		
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$213,266.00	\$194,200.00	\$19,066.00	9.8%	\$87,800.00	\$200,200.00		
<b>Location Total: 198 - LOSAP</b>		\$213,266.00	\$194,200.00	\$19,066.00	9.8%	\$87,800.00	\$200,200.00		
<b>Location: 200 - Administration</b>									
<i>OTHR CHGS - Other Charges</i>									
7080.070	Fire & Ambulance Fire	63,736.00	54,000.00	9,736.00	18.0%	66,933.00	49,224.00	Estimated increase in workers comp	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$63,736.00	\$54,000.00	\$9,736.00	18.0%	\$66,933.00	\$49,224.00		
<b>Location Total: 200 - Administration</b>		\$63,736.00	\$54,000.00	\$9,736.00	18.0%	\$66,933.00	\$49,224.00		
<b>Department Total: 1105 - Volunteer Fire Departments</b>		<b>\$12,212,249.00</b>	<b>\$10,478,095.00</b>	<b>\$1,734,154.00</b>	<b>16.6%</b>	<b>\$8,679,455.29</b>	<b>\$9,726,807.62</b>		

Worcester County			1401 Commission on Aging Budget Requested						
Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance Department Requested	% Variance Department Requested	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments	
<b>Fund: 100 - General Fund</b>									
EXPENSES									
<b>Department: 1401 - Commission on Aging</b>									
<b>Location: 200 - Administration</b>									
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6110.295	Supplies & Equipment Program Supplies and Equipment	2,000.00	1,800.00	200.00	11.1%	1,350.00	1,800.00		
6160.065	Grant Programs Md Dept of Aging	46,000.00	45,027.00	973.00	2.2%	0.00	47,527.00		
6160.142	Grant Programs SSTAP	126,975.00	126,975.00	0.00	0.0%	95,231.25	126,975.00		
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$174,975.00	\$173,802.00	\$1,173.00	0.7%	\$96,581.25	\$176,302.00		
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	0.00	3,600.00	(3,600.00)	-100.0%	2,700.00	2,600.00	Moved to location 350: Direct Services because of service location	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	0.00	1,800.00	(1,800.00)	-100.0%	1,350.00	1,000.00	Moved to location 350: Direct Services because of service location	
6550.140	Building Site Expenses Internet Access	0.00	400.00	(400.00)	-100.0%	300.00	400.00	Moved to location 300: Snow Hill Branch	
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$0.00	\$5,800.00	(\$5,800.00)	-100.0%	\$4,350.00	\$4,000.00		
<i>OTHR CHGS - Other Charges</i>									
7000.070	Travel, Training & Expense Allowance	7,000.00	7,000.00	0.00	0.0%	5,250.00	7,000.00		
7140.010	Commission on Aging Appropriatio Aging Audit	8,400.00	1,000.00	7,400.00	740.0%	750.00	1,000.00	Consolidation from all locations as indirect costs	
7140.020	Commission on Aging Appropriatio Aging Insurance	4,600.00	0.00	4,600.00	N/A	0.00	0.00	Consolidation from all locations as indirect costs	
7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	410,800.00	410,800.00	0.00	0.0%	308,100.00	379,000.00		
7170.010	Benefits & Insurance Allowance for COLA	101,930.00	0.00	101,930.00	N/A	0.00	0.00	4% COLA; 2.5% step; 13% health insurance	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$532,730.00	\$418,800.00	\$113,930.00	27.2%	\$314,100.00	\$387,000.00		
<b>Location Total: 200 - Administration</b>		\$707,705.00	\$598,402.00	\$109,303.00	18.3%	\$415,031.25	\$567,302.00		
<b>Location: 300 - Snow Hill Branch</b>									
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6550.030	Building Site Expenses Carpet/VCT Cleaning	7,000.00	7,000.00	0.00	0.0%	0.00	3,771.60		
6550.040	Building Site Expenses Cleaning Contract	21,800.00	21,400.00	400.00	1.9%	8,653.26	22,066.82		
6550.050	Building Site Expenses Custodial Supplies	2,000.00	1,800.00	200.00	11.1%	1,393.36	2,479.94		
6550.060	Building Site Expenses Electricity	24,800.00	24,000.00	800.00	3.3%	18,000.00	24,000.00	Cost increase based on actuals	
6550.080	Building Site Expenses Fire Alarm Testing	400.00	400.00	0.00	0.0%	0.00	348.89		
6550.081	Building Site Expenses Fire Extinguishers	200.00	200.00	0.00	0.0%	125.00	0.00		
6550.085	Building Site Expenses Generator Fuel Oil	0.00	0.00	0.00	N/A	1,700.78	0.00		
6550.090	Building Site Expenses General Maintenance Repairs	8,000.00	8,000.00	0.00	0.0%	3,198.79	7,977.39		
6550.100	Building Site Expenses Generator Services & Repairs	600.00	600.00	0.00	0.0%	225.00	450.00		
6550.120	Building Site Expenses Heating Propane	20,000.00	20,000.00	0.00	0.0%	15,000.00	20,000.00		
6550.140	Building Site Expenses Internet Access	3,400.00	1,200.00	2,200.00	183.3%	900.00	1,200.00	Consolidation from all Snow Hill based locations	

Worcester County			1401 Commission on Aging Budget Requested						
Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance Department Requested	% Variance Department Requested	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments	
6550.180	Building Site Expenses Pest Control/Termite Insp	200.00	200.00	0.00	0.0%	142.00	434.00		
6550.220	Building Site Expenses Security Alarm Monitoring	200.00	200.00	0.00	0.0%	102.00	408.00		
6550.250	Building Site Expenses Sprinkler Testing	2,000.00	2,000.00	0.00	0.0%	1,120.00	2,070.00		
6550.270	Building Site Expenses Telephone	3,400.00	1,200.00	2,200.00	183.3%	900.00	1,200.00	Consolidation from all Snow Hill based locations	
6550.280	Building Site Expenses Tipping Fees	0.00	0.00	0.00	N/A	0.00	184.40		
6550.300	Building Site Expenses Trash Removal	1,000.00	1,000.00	0.00	0.0%	204.00	1,224.00		
6550.310	Building Site Expenses Water & Sewer	3,600.00	3,000.00	600.00	20.0%	2,250.00	3,400.00		
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$98,600.00	\$92,200.00	\$6,400.00	6.9%	\$53,914.19	\$91,215.04		
<i>OTHR CHGS - Other Charges</i>									
7140.010	Commission on Aging Appropriatio Aging Audit	0.00	600.00	(600.00)	-100.0%	450.00	600.00	Moved to location 200: Administration as Indirect Costs	
7140.020	Commission on Aging Appropriatio Aging Insurance	0.00	1,000.00	(1,000.00)	-100.0%	750.00	600.00	Moved to location 200: Administration as Indirect Costs	
7140.035	Commission on Aging Appropriatio County Shr Kitchen Salary & Frng	0.00	22,100.00	(22,100.00)	-100.0%	16,575.00	20,000.00	Moved to location 350: Direct Services	
7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	96,900.00	96,900.00	0.00	0.0%	72,675.00	76,000.00		
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$96,900.00	\$120,600.00	(\$23,700.00)	-19.7%	\$90,450.00	\$97,200.00		
<b>Location Total: 300 - Snow Hill Branch</b>		\$195,500.00	\$212,800.00	(\$17,300.00)	-8.1%	\$144,364.19	\$188,415.04		
<b>Location: 310 - Pocomoke Branch</b>									
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6550.030	Building Site Expenses Carpet/VCT Cleaning	3,000.00	3,000.00	0.00	0.0%	0.00	1,479.87		
6550.040	Building Site Expenses Cleaning Contract	3,600.00	3,600.00	0.00	0.0%	1,464.33	3,647.04		
6550.050	Building Site Expenses Custodial Supplies	200.00	200.00	0.00	0.0%	609.40	383.04		
6550.080	Building Site Expenses Fire Alarm Testing	200.00	200.00	0.00	0.0%	0.00	174.44		
6550.081	Building Site Expenses Fire Extinguishers	0.00	0.00	0.00	N/A	0.00	3.50		
6550.090	Building Site Expenses General Maintenance Repairs	3,000.00	3,600.00	(600.00)	-16.7%	112.57	4,785.25		
6550.110	Building Site Expenses Heating Fuel Oil	4,400.00	4,800.00	(400.00)	-8.3%	1,442.25	8,585.54		
6550.124	Building Site Expenses HVAC Loop Water Treatment	200.00	200.00	0.00	0.0%	130.48	260.97		
6550.140	Building Site Expenses Internet Access	1,800.00	1,200.00	600.00	50.0%	900.00	1,200.00		
6550.180	Building Site Expenses Pest Control/Termite Insp	200.00	200.00	0.00	0.0%	371.00	343.70		
6550.220	Building Site Expenses Security Alarm Monitoring	200.00	200.00	0.00	0.0%	51.00	204.00		
6550.270	Building Site Expenses Telephone	800.00	600.00	200.00	33.3%	450.00	600.00		
6550.280	Building Site Expenses Tipping Fees	0.00	0.00	0.00	N/A	0.00	41.20		
6550.310	Building Site Expenses Water & Sewer	800.00	1,000.00	(200.00)	-20.0%	750.00	1,000.00		
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$18,400.00	\$18,800.00	(\$400.00)	-2.1%	\$6,281.03	\$22,708.55		
<i>OTHR CHGS - Other Charges</i>									
7140.010	Commission on Aging Appropriatio Aging Audit	0.00	600.00	(600.00)	-100.0%	450.00	600.00	Moved to location 200: Administration as Indirect Costs	

Worcester County			1401 Commission on Aging Budget Requested						
Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance Department Requested	% Variance Department Requested	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments	
7140.020	Commission on Aging Appropriatio Aging Insurance	0.00	600.00	(600.00)	-100.0%	450.00	600.00	Moved to location 200: Administration as Indirect Costs	
7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	84,300.00	84,300.00	0.00	0.0%	63,225.00	76,000.00		
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$84,300.00	\$85,500.00	(\$1,200.00)	-1.4%	\$64,125.00	\$77,200.00		
<b>Location Total: 310 - Pocomoke Branch</b>		\$102,700.00	\$104,300.00	(\$1,600.00)	-1.5%	\$70,406.03	\$99,908.55		
<b>Location: 320 - Berlin Branch</b>									
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6550.030	Building Site Expenses Carpet/VCT Cleaning	2,400.00	2,400.00	0.00	0.0%	0.00	2,449.12		
6550.040	Building Site Expenses Cleaning Contract	4,300.00	4,200.00	100.00	2.4%	1,706.67	4,300.96		
6550.050	Building Site Expenses Custodial Supplies	600.00	600.00	0.00	0.0%	387.66	508.05		
6550.060	Building Site Expenses Electricity	8,800.00	8,000.00	800.00	10.0%	6,000.00	8,000.00		
6550.080	Building Site Expenses Fire Alarm Testing	400.00	400.00	0.00	0.0%	0.00	323.89		
6550.081	Building Site Expenses Fire Extinguishers	200.00	200.00	0.00	0.0%	125.00	142.50		
6550.085	Building Site Expenses Generator Fuel Oil	0.00	0.00	0.00	N/A	427.59	0.00		
6550.090	Building Site Expenses General Maintenance Repairs	1,200.00	2,000.00	(800.00)	-40.0%	393.39	1,271.02		
6550.100	Building Site Expenses Generator Services & Repairs	600.00	600.00	0.00	0.0%	902.50	450.00		
6550.120	Building Site Expenses Heating Propane	2,200.00	2,000.00	200.00	10.0%	1,500.00	2,000.00		
6550.140	Building Site Expenses Internet Access	1,800.00	1,200.00	600.00	50.0%	900.00	1,200.00		
6550.180	Building Site Expenses Pest Control/Termite Insp	200.00	200.00	0.00	0.0%	142.00	359.00		
6550.220	Building Site Expenses Security Alarm Monitoring	600.00	600.00	0.00	0.0%	141.00	564.00		
6550.270	Building Site Expenses Telephone	1,200.00	1,200.00	0.00	0.0%	1,045.80	1,545.78		
6550.280	Building Site Expenses Tipping Fees	0.00	0.00	0.00	N/A	0.00	17.36		
6550.300	Building Site Expenses Trash Removal	1,000.00	1,000.00	0.00	0.0%	264.00	1,056.00		
6550.310	Building Site Expenses Water & Sewer	1,600.00	1,400.00	200.00	14.3%	858.65	1,811.05		
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$27,100.00	\$26,000.00	\$1,100.00	4.2%	\$14,794.26	\$25,998.73		
<i>OTHR CHGS - Other Charges</i>									
7140.010	Commission on Aging Appropriatio Aging Audit	0.00	600.00	(600.00)	-100.0%	450.00	600.00	Moved to location 200: Administration as Indirect Costs	
7140.020	Commission on Aging Appropriatio Aging Insurance	0.00	600.00	(600.00)	-100.0%	450.00	600.00	Moved to location 200: Administration as Indirect Costs	
7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	84,300.00	84,300.00	0.00	0.0%	63,225.00	76,000.00		
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$84,300.00	\$85,500.00	(\$1,200.00)	-1.4%	\$64,125.00	\$77,200.00		
<b>Location Total: 320 - Berlin Branch</b>		\$111,400.00	\$111,500.00	(\$100.00)	-0.1%	\$78,919.26	\$103,198.73		
<b>Location: 330 - Ocean City Branch</b>									
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6550.030	Building Site Expenses Carpet/VCT Cleaning	3,000.00	3,000.00	0.00	0.0%	0.00	0.00		
6550.040	Building Site Expenses Cleaning Contract	6,200.00	6,200.00	0.00	0.0%	2,625.26	6,169.85		

Worcester County			1401 Commission on Aging Budget Requested						
Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance Department Requested	% Variance Department Requested	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments	
6550.050	Building Site Expenses Custodial Supplies	800.00	800.00	0.00	0.0%	416.74	814.90		
6550.060	Building Site Expenses Electricity	6,800.00	6,000.00	800.00	13.3%	4,500.00	6,000.00		
6550.080	Building Site Expenses Fire Alarm Testing	400.00	400.00	0.00	0.0%	0.00	323.89		
6550.081	Building Site Expenses Fire Extinguishers	200.00	200.00	0.00	0.0%	0.00	21.00		
6550.090	Building Site Expenses General Maintenance Repairs	6,000.00	6,000.00	0.00	0.0%	5,831.01	20,086.59		
6550.120	Building Site Expenses Heating Propane	12,500.00	14,000.00	(1,500.00)	-10.7%	10,500.00	14,000.00	Cost reduction based on actuals	
6550.124	Building Site Expenses HVAC Loop Water Treatment	600.00	600.00	0.00	0.0%	260.98	521.96		
6550.140	Building Site Expenses Internet Access	2,000.00	1,200.00	800.00	66.7%	900.00	1,200.00		
6550.180	Building Site Expenses Pest Control/Termite Insp	200.00	200.00	0.00	0.0%	142.00	312.40		
6550.220	Building Site Expenses Security Alarm Monitoring	400.00	400.00	0.00	0.0%	102.00	408.00		
6550.250	Building Site Expenses Sprinkler Testing	800.00	800.00	0.00	0.0%	410.00	810.00		
6550.270	Building Site Expenses Telephone	1,800.00	1,200.00	600.00	50.0%	900.00	1,200.00		
6550.280	Building Site Expenses Tipping Fees	0.00	0.00	0.00	N/A	5.00	23.33		
6550.310	Building Site Expenses Water & Sewer	2,400.00	2,400.00	0.00	0.0%	1,800.00	2,400.00		
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$44,100.00	\$43,400.00	\$700.00	1.6%	\$28,392.99	\$54,291.92		
<i>OTHR CHGS - Other Charges</i>									
7140.010	Commission on Aging Appropriatio Aging Audit	0.00	600.00	(600.00)	-100.0%	450.00	600.00	Moved to location 200: Administration as Indirect Costs	
7140.020	Commission on Aging Appropriatio Aging Insurance	0.00	600.00	(600.00)	-100.0%	450.00	600.00	Moved to location 200: Administration as Indirect Costs	
7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	84,300.00	84,300.00	0.00	0.0%	63,225.00	76,000.00		
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$84,300.00	\$85,500.00	(\$1,200.00)	-1.4%	\$64,125.00	\$77,200.00		
<b>Location Total: 330 - Ocean City Branch</b>		\$128,400.00	\$128,900.00	(\$500.00)	-0.4%	\$92,517.99	\$131,491.92		
<b>Location: 340 - Worcester Adult Medical Day Svcs</b>									
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6550.140	Building Site Expenses Internet Access	0.00	400.00	(400.00)	-100.0%	300.00	400.00	Moved to location 300: Snow Hill Branch	
6550.270	Building Site Expenses Telephone	0.00	600.00	(600.00)	-100.0%	450.00	600.00	Moved to location 300: Snow Hill Branch	
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$0.00	\$1,000.00	(\$1,000.00)	-100.0%	\$750.00	\$1,000.00		
<i>OTHR CHGS - Other Charges</i>									
7140.010	Commission on Aging Appropriatio Aging Audit	0.00	2,800.00	(2,800.00)	-100.0%	2,100.00	2,800.00	Moved to location 200	
7140.020	Commission on Aging Appropriatio Aging Insurance	0.00	1,000.00	(1,000.00)	-100.0%	750.00	1,000.00	Moved to location 200	
7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	170,700.00	170,700.00	0.00	0.0%	128,025.00	158,000.00		
7140.090	Commission on Aging Appropriatio Senior Ride Service	21,000.00	20,000.00	1,000.00	5.0%	15,000.00	20,000.00	Increase based on actuals	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$191,700.00	\$194,500.00	(\$2,800.00)	-1.4%	\$145,875.00	\$181,800.00		
<b>Location Total: 340 - Worcester Adult Medical Day Svcs</b>		\$191,700.00	\$195,500.00	(\$3,800.00)	-1.9%	\$146,625.00	\$182,800.00		
<b>Location: 350 - Direct Services - MAP</b>									
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	6,000.00	0.00	6,000.00	N/A	0.00	0.00	Moved from location 200: Administration because of service location	



Worcester County			1401 Commission on Aging Budget Requested						
Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance Department Requested	% Variance Department Requested	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	4,000.00	0.00	4,000.00	N/A	0.00	0.00	Moved from location 200: Administration because of service location	
6550.140	Building Site Expenses Internet Access	0.00	400.00	(400.00)	-100.0%	300.00	400.00	Moved to location 300: Snow Hill Branch	
6550.270	Building Site Expenses Telephone	0.00	1,000.00	(1,000.00)	-100.0%	750.00	1,000.00	Moved to location 300: Snow Hill Branch	
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$10,000.00	\$1,400.00	\$8,600.00	614.3%	\$1,050.00	\$1,400.00		
<i>OTHR CHGS - Other Charges</i>									
7140.010	Commission on Aging Appropriatio Aging Audit	0.00	1,800.00	(1,800.00)	-100.0%	1,350.00	1,800.00	Moved to location 200: Administration as Indirect Cost	
7140.020	Commission on Aging Appropriatio Aging Insurance	0.00	600.00	(600.00)	-100.0%	450.00	600.00	Moved to Location 200: Administration as Indirect Costs	
7140.030	Commission on Aging Appropriatio Aging Programs	12,800.00	12,000.00	800.00	6.7%	9,000.00	12,000.00		
7140.035	Commission on Aging Appropriatio County Shr Kitchen Salary & Frng	22,100.00	0.00	22,100.00	N/A	0.00	0.00	Moved from location 300: Snow Hill because of service location	
7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	30,500.00	30,500.00	0.00	0.0%	22,875.00	28,000.00		
7140.045	Commission on Aging Appropriatio Comm For Life Salaries & Fringe	65,300.00	65,300.00	0.00	0.0%	48,975.00	58,000.00		
7140.055	Commission on Aging Appropriatio Co. Shr. MealOnWheel Salary & Fr	66,400.00	66,400.00	0.00	0.0%	49,800.00	62,000.00		
7140.070	Commission on Aging Appropriatio Senior Meals	6,800.00	6,000.00	800.00	13.3%	4,500.00	6,000.00	Increase in service costs	
7140.080	Commission on Aging Appropriatio Senior Ride Salary & Fringe	106,900.00	57,900.00	49,000.00	84.6%	43,425.00	42,000.00	80% funding for one new full-time driver position	
7140.090	Commission on Aging Appropriatio Senior Ride Service	42,800.00	42,000.00	800.00	1.9%	31,500.00	42,000.00	Increase in service costs	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$353,600.00	\$282,500.00	\$71,100.00	25.2%	\$211,875.00	\$252,400.00		
<b>Location Total: 350 - Direct Services - MAP</b>		\$363,600.00	\$283,900.00	\$79,700.00	28.1%	\$212,925.00	\$253,800.00		
<b>Department Total: 1401 - Commission on Aging</b>		<b>\$1,801,005.00</b>	<b>\$1,635,302.00</b>	<b>\$165,703.00</b>	<b>10.1%</b>	<b>\$1,160,788.72</b>	<b>\$1,526,916.24</b>		

# REVENUE

## Commission on Aging

<u>Dept #</u>	<u>NWS G/L</u> <u>Acct #</u>	<u>G/L ACCOUNT NAME</u>	<u>FY22 ACTUAL</u>	<u>FY23 ACTUAL</u>	<u>FY2024 BUDGET</u>	<u>FY24 Actual as</u> <u>of 2/29/24</u>	<u>FY2025</u> <u>BUDGET</u>	<u>Variance</u>
1401	5688	Maryland Dept of Aging Pass Thru	54,712	47,527	45,027	13,000	46,000	973
	5690	SSTAP Grant Forward Funding	126,975	126,975	126,975	0	126,975	0
<b>TOTAL</b>			181,687	174,502	172,002	13,000	172,975	973

Worcester County		1701 Extension Office Budget Requested							
Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance Department Requested	% Variance Department Requested	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments	
<b>Fund: 100 - General Fund</b>									
EXPENSES									
<b>Department: 1701 - Extension Service</b>									
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6100.010	Administrative Expense Administrative Expenses	4,950.00	2,600.00	2,350.00	90.4%	4,798.00	2,469.96	Increase based on current year actuals.	
6100.100	Administrative Expense Dues, Licenses & Subscriptions	749.00	714.00	35.00	4.9%	190.00	443.91		
6100.190	Administrative Expense Office Supplies	6,600.00	6,200.00	400.00	6.5%	4,720.91	5,301.73		
6100.230	Administrative Expense Postage & Freight	1,500.00	1,500.00	0.00	0.0%	300.00	1,124.00		
6130.010	Equipment Maintenance Copier Lease	6,000.00	6,000.00	0.00	0.0%	5,131.29	4,886.94		
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$19,799.00	\$17,014.00	\$2,785.00	16.4%	\$15,140.20	\$14,226.54		
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6550.270	Building Site Expenses Telephone	195.00	2,980.00	(2,785.00)	-93.5%	54.28	2,336.71	University is covering most of the telephone & internet charges.	
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$195.00	\$2,980.00	(\$2,785.00)	-93.5%	\$54.28	\$2,336.71		
<i>OTHR CHGS - Other Charges</i>									
7120.020	Other Non-Matching Expenses Appropriation for Extension Svc	247,500.00	235,631.00	11,869.00	5.0%	117,815.50	223,164.00	5.5% COLA & merit increases for employees.	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$247,500.00	\$235,631.00	\$11,869.00	5.0%	\$117,815.50	\$223,164.00		
<b>Department Total: 1701 - Extension Service</b>		<b>\$267,494.00</b>	<b>\$255,625.00</b>	<b>\$11,869.00</b>	<b>4.6%</b>	<b>\$133,009.98</b>	<b>\$239,727.25</b>		

Worcester County			1006 Elections Budget Requested							
Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance COLA, Step, Benefits	\$ Variance Department Requested	% Variance Department Requested	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments	
<b>Fund: 100 - General Fund</b>										
EXPENSES										
<b>Department: 1006 - Elections Office</b>										
<i>PERS SVCS - Personnel Services</i>										
6000.100	Personnel Services Salaries	16,550.00	15,000.00	0.00	1,550.00	10.3%	7,500.09	15,184.80	Includes a 3% COLA and 2 STEPS	
6000.500	Personnel Services State Employee Salary & Benefit	642,642.00	625,677.00	0.00	16,965.00	2.7%	259,790.97	560,827.14		
6010.060	Benefits Social Security Taxes	1,266.08	0.00	1,266.08	0.00	#N/A	0.00	0.00		
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$660,458.08	\$640,677.00	\$1,266.08	\$18,515.00	2.9%	\$267,291.06	\$576,011.94		
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>										
6100.100	Administrative Expense Dues, Licenses & Subscriptions	630.00	630.00	0.00	0.00	0.0%	0.00	275.00		
6100.110	Administrative Expense Envelopes	1,200.00	1,000.00	0.00	200.00	20.0%	596.00	0.00		
6100.180	Administrative Expense National Voter Regis Postcards	764.00	702.00	0.00	62.00	8.8%	0.00	1,093.00		
6100.190	Administrative Expense Office Supplies	11,000.00	10,000.00	0.00	1,000.00	10.0%	3,637.92	8,216.58	Redistricting and general presidential	
6100.210	Administrative Expense Paper	1,500.00	1,200.00	0.00	300.00	25.0%	249.90	171.96		
6110.090	Supplies & Equipment Computers & Printers	6,457.00	6,457.00	0.00	0.00	0.0%	1,965.19	9,191.25		
6110.245	Supplies & Equipment Mobile Phones	2,000.00	2,000.00	0.00	0.00	0.0%	446.69	1,775.03		
6110.280	Supplies & Equipment Office Furniture	9,000.00	0.00	0.00	9,000.00	#N/A	0.00	0.00	Replacement of old desks and chairs	
6110.440	Supplies & Equipment Voting Machines	327,845.00	290,528.00	0.00	37,317.00	12.8%	22,651.27	138,211.30	Increase based on billing costs provided by the state	
6120.010	Voting Machine & Poll Expenses Absentee Ballot Expenses	43,400.00	43,400.00	0.00	0.00	0.0%	0.00	2,125.26		
6120.020	Voting Machine & Poll Expenses Ballot Expenses	750.00	600.00	0.00	150.00	25.0%	0.00	300.00		
6120.040	Voting Machine & Poll Expenses Election Board Member Mileage	3,800.00	3,800.00	0.00	0.00	0.0%	0.00	804.63		
6120.050	Voting Machine & Poll Expenses Election Cell Phone	1,500.00	1,500.00	0.00	0.00	0.0%	0.00	1,750.00		
6120.060	Voting Machine & Poll Expenses Election Judge Expense	176,750.00	173,750.00	0.00	3,000.00	1.7%	10,349.62	115,712.56	General Presidential Election	
6120.070	Voting Machine & Poll Expenses Election Judge Training Material	10,000.00	10,000.00	0.00	0.00	0.0%	0.00	1,058.00		
6120.080	Voting Machine & Poll Expenses Poll Rent & School Expense	2,800.00	2,800.00	0.00	0.00	0.0%	0.00	2,450.00		
6120.090	Voting Machine & Poll Expenses Specimen Ballot Expense	24,000.00	24,000.00	0.00	0.00	0.0%	0.00	30,606.94		
6120.095	Voting Machine & Poll Expenses State Allocation County Share	27,159.00	26,849.00	0.00	310.00	1.2%	726.86	10,859.02		
6120.110	Voting Machine & Poll Expenses Voter Notification Cards	3,500.00	2,000.00	0.00	1,500.00	75.0%	1,625.00	1,790.00	General Presidential Election	
6120.120	Voting Machine & Poll Expenses Voting Machine Supplies	9,800.00	9,000.00	0.00	800.00	8.9%	0.00	18,214.33		
6130.010	Equipment Maintenance Copier Lease	1,627.00	1,627.00	0.00	0.00	0.0%	470.36	1,411.08		
6130.070	Equipment Maintenance Software Maintenance Agreements	2,760.00	2,760.00	0.00	0.00	0.0%	1,849.25	2,341.24		
6130.100	Equipment Maintenance Other Equipment Lease	1,769.00	1,769.00	0.00	0.00	0.0%	0.00	1,446.84		
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$670,011.00	\$616,372.00	0.00	\$53,639.00	8.7%	\$44,568.06	\$349,804.02		
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>										
6530.150	Consulting Services Temporary Clerical Staff	47,520.00	55,440.00	0.00	(7,920.00)	-14.3%	0.00	82,890.67	Presidential election increased workload cannot be handled by 5 employees	
6550.040	Building Site Expenses Cleaning Contract	2,912.00	5,200.00	0.00	(2,288.00)	-44.0%	1,141.56	2,954.92	Decrease based on cleaning contract	

Worcester County			1006 Elections Budget Requested							
Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance COLA, Step, Benefits	\$ Variance Department Requested	% Variance Department Requested	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments	
6550.050	Building Site Expenses Custodial Supplies	650.00	650.00	0.00	0.00	0.0%	273.23	234.12		
6550.060	Building Site Expenses Electricity	8,750.00	8,750.00	0.00	0.00	0.0%	3,645.85	8,750.04		
6550.080	Building Site Expenses Fire Alarm Testing	0.00	0.00	0.00	0.00	N/A	0.00	323.89		
6550.081	Building Site Expenses Fire Extinguishers	100.00	100.00	0.00	0.00	0.0%	0.00	0.00		
6550.090	Building Site Expenses General Maintenance Repairs	0.00	0.00	0.00	0.00	N/A	165.04	222.09		
6550.170	Building Site Expenses Office Rent/Lease	84,265.00	75,000.00	0.00	9,265.00	12.4%	42,933.31	67,466.63	New lease for 1,400 square ft of additional space	
6550.180	Building Site Expenses Pest Control/Termite Insp	1,100.00	1,100.00	0.00	0.00	0.0%	0.00	0.00		
6550.220	Building Site Expenses Security Alarm Monitoring	750.00	750.00	0.00	0.00	0.0%	51.00	204.00		
6550.270	Building Site Expenses Telephone	6,840.00	6,840.00	0.00	0.00	0.0%	2,504.10	5,470.94		
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$152,887.00	\$153,830.00	0.00	(\$943.00)	-0.6%	\$50,714.09	\$168,517.30		
<i>OTHR CHGS - Other Charges</i>										
7000.020	Travel, Training & Expense Board Member Allowance	2,489.00	2,391.00	0.00	98.00	4.1%	0.00	1,000.00		
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	8,742.00	13,687.00	0.00	(4,945.00)	-36.1%	2,428.59	3,920.82	Decrease based on some training being Bi-Annual	
7000.115	Travel, Training & Expense Mileage	4,000.00	4,000.00	0.00	0.00	0.0%	368.18	5,546.77		
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$15,231.00	\$20,078.00	0.00	(\$4,847.00)	-24.1%	\$2,796.77	\$10,467.59		
<b>Department Total: 1006 - Elections Office</b>		<b>\$1,498,587.08</b>	<b>\$1,430,957.00</b>	<b>\$1,266.08</b>	<b>\$66,364.00</b>	<b>4.6%</b>	<b>\$365,369.98</b>	<b>\$1,104,800.85</b>		

<b>REVENUE</b>								
		<b>ELECTIONS DEPARTMENT</b>						
<u>Dept #</u>	<u>NWS G/L Acct #</u>	<u>G/L ACCOUNT NAME</u>	<u>FY22 ACTUAL</u>	<u>FY23 ACTUAL</u>	<u>FY24 BUDGET</u>	<u>FY24 Actual as of 2/29/24</u>	<u>FY25 BUDGET</u>	<u>Variance</u>
<b>1006</b>	4260.030	Rents/State Revenue-Elections	14,229	14,229	14,229	0	14,229	0
	5070.600	Sale of Publications-election	2,369	1,156	200	366	400	200
	5142	Election Filing Fee	0	0	0	0	125	125
<b>TOTAL</b>			16,598	15,385	14,429	366	14,754	325

Worcester County			1301 Health Department Budget Requested						
Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	Department Requested \$ Variance	Department Requested % Variance	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments	
<b>Fund: 100 - General Fund</b>									
EXPENSES									
<b>Department: 1301 - Health Department</b>									
<b>Location: 200 - Administration</b>									
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6900.025	Advertising Legal Advertisements	2,500.00	2,500.00	0.00	0.0%	0.00	237.50		
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$2,500.00	\$2,500.00	\$0.00	0.0%	\$0.00	\$237.50		
<i>OTHR CHGS - Other Charges</i>									
7120.050	Other Non-Matching Expenses Health Dept Ocean City Apartment	18,860.00	18,860.00	0.00	0.0%	10,740.00	17,806.25		
7120.060	Other Non-Matching Expenses Health Dept On Call	26,468.00	26,468.00	0.00	0.0%	4,401.00	18,145.51		
7130.020	Matching Appropriation Health Department State Share	11,022,108.00	5,185,643.00	5,836,465.00	112.6%	0.00	5,015,910.00	3% COLA, 1 STEP for all employees, one longevity step for employees with continuous service since 6/30/19. Additional CORE Funding potential State Mandate.	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$11,067,436.00	\$5,230,971.00	\$5,836,465.00	111.6%	\$15,141.00	\$5,051,861.76		
<b>Location Total: 200 - Administration</b>		\$11,069,936.00	\$5,233,471.00	\$5,836,465.00	111.5%	\$15,141.00	\$5,052,099.26		
<b>Location: 300 - Snow Hill Branch</b>									
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6550.030	Building Site Expenses Carpet/VCT Cleaning	3,240.00	3,240.00	0.00	0.0%	0.00	0.00		
6550.040	Building Site Expenses Cleaning Contract	49,558.00	47,402.00	2,156.00	4.5%	19,447.04	49,148.12	Cleaning contract price increased.	
6550.060	Building Site Expenses Electricity	70,000.00	70,000.00	0.00	0.0%	26,343.50	62,578.08		
6550.070	Building Site Expenses Elevator Testing	2,800.00	2,800.00	0.00	0.0%	1,635.00	3,323.00		
6550.080	Building Site Expenses Fire Alarm Testing	600.00	600.00	0.00	0.0%	0.00	398.89		
6550.081	Building Site Expenses Fire Extinguishers	200.00	200.00	0.00	0.0%	0.00	352.50		
6550.085	Building Site Expenses Generator Fuel Oil	450.00	450.00	0.00	0.0%	683.51	0.00		
6550.090	Building Site Expenses General Maintenance Repairs	27,000.00	27,000.00	0.00	0.0%	7,246.35	22,490.41		
6550.100	Building Site Expenses Generator Services & Repairs	1,500.00	1,500.00	0.00	0.0%	0.00	450.00		
6550.120	Building Site Expenses Heating Propane	70,000.00	70,000.00	0.00	0.0%	14,268.35	59,314.80		
6550.124	Building Site Expenses HVAC Loop Water Treatment	550.00	550.00	0.00	0.0%	260.98	521.96		
6550.180	Building Site Expenses Pest Control/Termite Insp	500.00	500.00	0.00	0.0%	217.00	537.40		
6550.220	Building Site Expenses Security Alarm Monitoring	450.00	450.00	0.00	0.0%	357.00	306.00		
6550.242	Building Site Expenses Sewage Pump Monitoring	550.00	550.00	0.00	0.0%	250.00	554.24		
6550.250	Building Site Expenses Sprinkler Testing	3,650.00	3,650.00	0.00	0.0%	1,810.00	3,450.00		
6550.270	Building Site Expenses Telephone	24,500.00	22,000.00	2,500.00	11.4%	9,948.85	23,879.83	Increase based on prior year actuals	
6550.280	Building Site Expenses Tipping Fees	400.00	400.00	0.00	0.0%	34.15	173.94		
6550.300	Building Site Expenses Trash Removal	1,200.00	1,200.00	0.00	0.0%	481.50	1,518.00		
6550.310	Building Site Expenses Water & Sewer	4,000.00	4,000.00	0.00	0.0%	1,632.01	3,650.53		
6700.250	Other Maint. & Svcs Internet Service	1,800.00	0.00	1,800.00	N/A	2,333.45	0.00	County installed private internet provider necessary for HVAC Operations.	
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$262,948.00	\$256,492.00	\$6,456.00	2.5%	\$86,948.69	\$232,647.70		
<b>Location Total: 300 - Snow Hill Branch</b>		\$262,948.00	\$256,492.00	\$6,456.00	2.5%	\$86,948.69	\$232,647.70		

## Worcester County 1301 Health Department Budget Requested

	Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	Department Requested \$ Variance	Department Requested % Variance	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments
<b>Location: 310 - Pocomoke Branch</b>									
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
	6550.030	Building Site Expenses Carpet/VCT Cleaning	1,000.00	1,000.00	0.00	0.0%	0.00	0.00	
	6550.040	Building Site Expenses Cleaning Contract	11,918.00	11,399.00	519.00	4.6%	4,676.48	11,175.94	Cleaning Contract price increase.
	6550.050	Building Site Expenses Custodial Supplies	50.00	50.00	0.00	0.0%	0.00	0.00	
	6550.060	Building Site Expenses Electricity	15,079.00	15,079.00	0.00	0.0%	7,653.69	14,710.98	
	6550.080	Building Site Expenses Fire Alarm Testing	200.00	200.00	0.00	0.0%	0.00	174.45	
	6550.081	Building Site Expenses Fire Extinguishers	100.00	100.00	0.00	0.0%	0.00	21.00	
	6550.090	Building Site Expenses General Maintenance Repairs	4,800.00	4,800.00	0.00	0.0%	666.29	4,794.14	
	6550.110	Building Site Expenses Heating Fuel Oil	8,000.00	8,000.00	0.00	0.0%	1,442.26	8,585.57	
	6550.124	Building Site Expenses HVAC Loop Water Treatment	300.00	300.00	0.00	0.0%	130.50	260.99	
	6550.180	Building Site Expenses Pest Control/Termite Insp	200.00	200.00	0.00	0.0%	371.00	343.70	
	6550.220	Building Site Expenses Security Alarm Monitoring	225.00	225.00	0.00	0.0%	51.00	204.00	
	6550.270	Building Site Expenses Telephone	5,200.00	4,750.00	450.00	9.5%	1,962.20	4,778.97	Vendor increased rates
	6550.280	Building Site Expenses Tipping Fees	50.00	50.00	0.00	0.0%	0.00	46.20	
	6550.300	Building Site Expenses Trash Removal	20.00	20.00	0.00	0.0%	0.00	0.00	
	6700.250	Other Maint. & Svcs Internet Service	2,100.00	0.00	2,100.00	N/A	1,236.75	0.00	County installed private internet provider necessary for HVAC Operations.
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>			\$49,242.00	\$46,173.00	\$3,069.00	6.6%	\$18,190.17	\$45,095.94	
<b>Location Total: 310 - Pocomoke Branch</b>			\$49,242.00	\$46,173.00	\$3,069.00	6.6%	\$18,190.17	\$45,095.94	
<b>Location: 320 - Berlin Branch</b>									
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
	6550.030	Building Site Expenses Carpet/VCT Cleaning	3,300.00	3,300.00	0.00	0.0%	0.00	0.00	
	6550.040	Building Site Expenses Cleaning Contract	19,928.00	19,060.00	868.00	4.6%	7,819.52	18,827.38	Cleaning contract price increased.
	6550.060	Building Site Expenses Electricity	26,000.00	26,000.00	0.00	0.0%	8,202.89	22,741.87	
	6550.080	Building Site Expenses Fire Alarm Testing	950.00	950.00	0.00	0.0%	0.00	348.89	
	6550.081	Building Site Expenses Fire Extinguishers	175.00	175.00	0.00	0.0%	0.00	28.00	
	6550.085	Building Site Expenses Generator Fuel Oil	0.00	0.00	0.00	N/A	777.35	0.00	
	6550.090	Building Site Expenses General Maintenance Repairs	20,000.00	20,000.00	0.00	0.0%	1,253.67	7,114.66	
	6550.100	Building Site Expenses Generator Services & Repairs	1,000.00	1,000.00	0.00	0.0%	4,138.47	450.00	
	6550.120	Building Site Expenses Heating Propane	7,000.00	7,000.00	0.00	0.0%	1,335.81	7,751.87	
	6550.124	Building Site Expenses HVAC Loop Water Treatment	650.00	650.00	0.00	0.0%	313.18	626.36	
	6550.180	Building Site Expenses Pest Control/Termite Insp	600.00	600.00	0.00	0.0%	142.00	662.40	
	6550.220	Building Site Expenses Security Alarm Monitoring	450.00	450.00	0.00	0.0%	153.00	357.00	
	6550.270	Building Site Expenses Telephone	10,680.00	9,000.00	1,680.00	18.7%	4,273.67	9,970.40	Vendor rate increased.
	6550.280	Building Site Expenses Tipping Fees	300.00	300.00	0.00	0.0%	5.00	52.16	



## Worcester County 1301 Health Department Budget Requested

Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	Department Requested \$ Variance	Department Requested % Variance	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments
6550.300	Building Site Expenses Trash Removal	2,000.00	2,000.00	0.00	0.0%	630.00	2,520.00	
6700.250	Other Maint. & Svcs Internet Service	2,880.00	0.00	2,880.00	N/A	1,396.52	0.00	County installed private internet provider necessary for HVAC operations.
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$95,913.00	\$90,485.00	\$5,428.00	6.0%	\$30,441.08	\$71,450.99	
<b>Location Total: 320 - Berlin Branch</b>		\$95,913.00	\$90,485.00	\$5,428.00	6.0%	\$30,441.08	\$71,450.99	
<b>Location: 330 - Ocean City Branch</b>								
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>								
6550.030	Building Site Expenses Carpet/VCT Cleaning	200.00	200.00	0.00	0.0%	0.00	0.00	
6550.040	Building Site Expenses Cleaning Contract	5,828.00	5,573.00	255.00	4.6%	2,304.37	5,195.92	Cleaning contract price increased
6550.050	Building Site Expenses Custodial Supplies	0.00	0.00	0.00	N/A	400.00	0.00	
6550.060	Building Site Expenses Electricity	3,000.00	3,000.00	0.00	0.0%	757.16	1,615.58	
6550.080	Building Site Expenses Fire Alarm Testing	300.00	300.00	0.00	0.0%	0.00	323.89	
6550.081	Building Site Expenses Fire Extinguishers	250.00	250.00	0.00	0.0%	0.00	14.00	
6550.090	Building Site Expenses General Maintenance Repairs	3,000.00	3,000.00	0.00	0.0%	371.41	2,509.81	
6550.120	Building Site Expenses Heating Propane	1,550.00	1,550.00	0.00	0.0%	329.11	1,636.46	
6550.180	Building Site Expenses Pest Control/Termite Insp	300.00	300.00	0.00	0.0%	142.00	312.40	
6550.220	Building Site Expenses Security Alarm Monitoring	225.00	225.00	0.00	0.0%	51.00	204.00	
6550.270	Building Site Expenses Telephone	2,900.00	2,200.00	700.00	31.8%	703.51	2,750.62	Telephone rates increased
6550.280	Building Site Expenses Tipping Fees	25.00	25.00	0.00	0.0%	0.00	0.00	
6550.300	Building Site Expenses Trash Removal	40.00	40.00	0.00	0.0%	0.00	0.00	
6550.310	Building Site Expenses Water & Sewer	2,000.00	2,000.00	0.00	0.0%	540.82	1,088.48	
6700.250	Other Maint. & Svcs Internet Service	2,340.00	0.00	2,340.00	N/A	953.75	0.00	County installed private internet provider necessary for HVAC operations.
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$21,958.00	\$18,663.00	\$3,295.00	17.7%	\$6,553.13	\$15,651.16	
<b>Location Total: 330 - Ocean City Branch</b>		\$21,958.00	\$18,663.00	\$3,295.00	17.7%	\$6,553.13	\$15,651.16	
<b>Location: 345 - Berlin Dental Clinic</b>								
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>								
6550.030	Building Site Expenses Carpet/VCT Cleaning	200.00	200.00	0.00	0.0%	0.00	0.00	
6550.040	Building Site Expenses Cleaning Contract	4,555.00	4,357.00	198.00	4.5%	1,759.38	4,471.44	
6550.060	Building Site Expenses Electricity	8,500.00	8,500.00	0.00	0.0%	3,051.72	7,298.51	
6550.080	Building Site Expenses Fire Alarm Testing	285.00	285.00	0.00	0.0%	0.00	323.89	
6550.081	Building Site Expenses Fire Extinguishers	20.00	20.00	0.00	0.0%	0.00	25.50	
6550.090	Building Site Expenses General Maintenance Repairs	2,000.00	2,000.00	0.00	0.0%	2,361.63	1,065.89	
6550.120	Building Site Expenses Heating Propane	4,600.00	4,600.00	0.00	0.0%	319.23	2,948.37	
6550.180	Building Site Expenses Pest Control/Termite Insp	250.00	250.00	0.00	0.0%	142.00	312.40	
6550.220	Building Site Expenses Security Alarm Monitoring	225.00	225.00	0.00	0.0%	51.00	204.00	
6550.255	Building Site Expenses Stormwater Utility Fee	100.00	100.00	0.00	0.0%	58.35	133.36	
6550.270	Building Site Expenses Telephone	3,000.00	3,000.00	0.00	0.0%	1,436.70	2,644.55	
6550.280	Building Site Expenses Tipping Fees	20.00	20.00	0.00	0.0%	0.00	20.96	

Worcester County			1301 Health Department Budget Requested						
Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	Department Requested \$ Variance	Department Requested % Variance	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments	
6700.250	Other Maint. & Svcs Internet Service	1,800.00	0.00	1,800.00	N/A	1,371.93	0.00	County installed private internet provider necessary for HVAC Operations.	
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$25,555.00	\$23,557.00	\$1,998.00	8.5%	\$10,551.94	\$19,448.87		
<b>Location Total: 345 - Berlin Dental Clinic</b>		\$25,555.00	\$23,557.00	\$1,998.00	8.5%	\$10,551.94	\$19,448.87		
<b>Location: 700 - School Safety</b>									
<i>OTHR CHGS - Other Charges</i>									
7120.350	Other Non-Matching Expenses School Safety	189,755.00	189,755.00	0.00	0.0%	0.00	0.00		
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$189,755.00	\$189,755.00	\$0.00	0.0%	\$0.00	\$0.00		
<b>Location Total: 700 - School Safety</b>		\$189,755.00	\$189,755.00	\$0.00	0.0%	\$0.00	\$0.00		
<b>Department Total: 1301 - Health Department</b>		<b>\$11,715,307.00</b>	<b>\$5,858,596.00</b>	<b>\$5,856,711.00</b>	<b>100.0%</b>	<b>\$167,826.01</b>	<b>\$5,436,393.92</b>		

**REVENUE**

**Health Department**

<u>Dept #</u>	<u>NWS G/L Acct #</u>	<u>G/L ACCOUNT NAME</u>	<u>FY22 ACTUALS</u>	<u>FY23 ACTUALS</u>	<u>FY24 BUDGET</u>	<u>FY24 Actual as of 2/29/24</u>	<u>FY25 BUDGET</u>	<u>Variance</u>
<b>1301</b>	4950	Health Permits	426,915	415,916	426,915	187,415	426,915	0
	5543	Dental Program Reimb	0	37,171	16,721	4,146	16,721	0
<b>TOTAL</b>			426,915	453,087	443,636	191,561	443,636	0

Worcester County			1103 Jail Budget Requested							
Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance COLA Step Benefits	\$ Variance	% Variance Department Requested	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments	
<b>Fund: 100 - General Fund</b>										
EXPENSES										
<b>Department: 1103 - Jail</b>										
<i>PERS SVCS - Personnel Services</i>										
6000.100	Personnel Services Salaries	7,291,558.15	6,930,427.00	451,369.15	(90,238.00)	-1.3%	3,186,184.61	5,950,439.88		
6000.400	Personnel Services Overtime Pay	75,000.00	50,000.00	0.00	25,000.00	50.0%	161,650.95	138,610.02		
6010.030	Benefits Hospitalization Insurance	1,311,806.04	0.00	1,311,806.04	0.00	#N/A	0.00	0.00		
6010.060	Benefits Social Security Taxes	562,326.29	0.00	562,326.29	0.00	#N/A	0.00	0.00		
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$9,240,690.48	\$6,980,427.00	\$2,325,501.48	(\$65,238.00)	-0.9%	\$3,347,835.56	\$6,089,049.90		
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>										
6100.050	Administrative Expense Background Checks	500.00	0.00	0.00	500.00	#N/A	141.68	425.04	Increase of \$500. Sheriff's Account Shared.	
6100.100	Administrative Expense Dues, Licenses & Subscriptions	175.00	175.00	0.00	0.00	0.0%	0.00	175.00		
6100.110	Administrative Expense Envelopes	0.00	0.00	0.00	0.00	#N/A	0.00	(327.36)		
6100.190	Administrative Expense Office Supplies	6,750.00	6,750.00	0.00	0.00	0.0%	3,756.16	7,166.50		
6110.080	Supplies & Equipment Computer Repairs & Supplies	0.00	0.00	0.00	0.00	#N/A	0.00	682.94		
6110.090	Supplies & Equipment Computers & Printers	5,300.00	2,040.00	0.00	3,260.00	159.8%	4,268.37	4,154.90	Increase based on IT requested replacement of computers	
6110.190	Supplies & Equipment Law Enforcement Equipment	1,500.00	1,500.00	0.00	0.00	0.0%	928.76	643.54		
6110.245	Supplies & Equipment Mobile Phones	1,500.00	1,500.00	0.00	0.00	0.0%	635.10	1,549.26		
6110.280	Supplies & Equipment Office Furniture	0.00	0.00	0.00	0.00	#N/A	0.00	1,319.04		
6110.320	Supplies & Equipment Radio Supplies	5,000.00	5,000.00	0.00	0.00	0.0%	0.00	4,994.56		
6130.010	Equipment Maintenance Copier Lease	6,700.00	6,700.00	0.00	0.00	0.0%	2,228.52	6,685.56		
6130.040	Equipment Maintenance MILES Computer Chq/MDT User Fees	588.00	588.00	0.00	0.00	0.0%	301.12	483.00		
6130.070	Equipment Maintenance Software Maintenance Agreements	25,136.00	22,905.00	0.00	2,231.00	9.7%	25,135.90	22,895.35	Contract increase JMS.	
6150.040	Uniforms & Personal Equipment Uniform Allowance	57,400.00	57,400.00	0.00	0.00	0.0%	53,900.00	57,400.00		
6150.050	Uniforms & Personal Equipment Uniforms	12,250.00	12,250.00	0.00	0.00	0.0%	3,840.06	12,895.97		
6160.064	Grant Programs Inmate Opiod Medication	131,840.00	0.00	0.00	131,840.00	#N/A	35,638.43	42,431.57	MOUD Government mandated Grant offset by revenue	
6160.074	Grant Programs US Marshals	0.00	0.00	0.00	0.00	#N/A	1,629.90	0.00		
6190.010	Inmate Expenses Food Services	450,000.00	450,000.00	0.00	0.00	0.0%	263,072.00	540,410.09		
6190.020	Inmate Expenses Hospital & Physicians Charges	95,000.00	95,000.00	0.00	0.00	0.0%	49,465.40	120,907.05		
6190.030	Inmate Expenses Inmate Supplies & Services	15,000.00	15,000.00	0.00	0.00	0.0%	7,423.15	14,741.00		
6190.040	Inmate Expenses Jail Dentist	15,000.00	15,000.00	0.00	0.00	0.0%	2,734.00	12,053.00		
6190.070	Inmate Expenses Kitchen Supplies	6,000.00	6,000.00	0.00	0.00	0.0%	510.34	6,683.80		
6190.080	Inmate Expenses Medical Supplies	25,000.00	25,000.00	0.00	0.00	0.0%	8,355.77	33,357.73		
6190.090	Inmate Expenses Pharmaceutical	100,000.00	100,000.00	0.00	0.00	0.0%	43,103.56	122,749.90		
6190.100	Inmate Expenses Processing Supplies	8,500.00	8,500.00	0.00	0.00	0.0%	457.67	10,491.77		
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$969,139.00	\$831,308.00	\$0.00	\$137,831.00	16.6%	\$507,525.89	\$1,024,969.21		
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>										
6190.075	Inmate Expenses Medical Contract	1,542,013.00	1,468,584.00	0.00	73,429.00	5.0%	760,712.77	1,329,858.63	Increase based on 5% estimate	
6530.050	Consulting Services Crisis/Fitness for Duty	1,000.00	1,000.00	0.00	0.00	0.0%	0.00	0.00		
6530.080	Consulting Services Physicals, Shots & Drug Testing	500.00	500.00	0.00	0.00	0.0%	0.00	(45.00)		
6530.115	Consulting Services Psychological Services	6,500.00	2,500.00	0.00	4,000.00	160.0%	3,050.00	4,050.00	Contract Increases and New Hires	

Worcester County		1103 Jail Budget Requested								
Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance COLA Step Benefits	\$ Variance	% Variance Department Requested	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	6,000.00	6,000.00	0.00	0.00	0.0%	2,742.70	5,526.15		
6540.030	Vehicle Operating Expenses Vehicle Maintenance	2,500.00	2,500.00	0.00	0.00	0.0%	428.68	5,603.16		
6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	300.00	300.00	0.00	0.00	0.0%	0.00	0.00		
6550.050	Building Site Expenses Custodial Supplies	60,000.00	60,000.00	0.00	0.00	0.0%	18,405.72	61,806.65		
6550.060	Building Site Expenses Electricity	250,000.00	200,000.00	0.00	50,000.00	25.0%	115,456.07	247,937.17	Increase based on prior year actuals	
6550.080	Building Site Expenses Fire Alarm Testing	5,000.00	5,000.00	0.00	0.00	0.0%	1,029.18	0.00		
6550.081	Building Site Expenses Fire Extinguishers	1,550.00	1,550.00	0.00	0.00	0.0%	125.00	342.50		
6550.090	Building Site Expenses General Maintenance Repairs	75,000.00	75,000.00	0.00	0.00	0.0%	32,455.30	80,943.49		
6550.100	Building Site Expenses Generator Services & Repairs	5,000.00	5,000.00	0.00	0.00	0.0%	1,802.50	4,646.00		
6550.110	Building Site Expenses Heating Fuel Oil	260,000.00	200,000.00	0.00	60,000.00	30.0%	103,271.89	259,127.84	Increase based on prior year actuals	
6550.125	Building Site Expenses HVAC Repairs/Replacement	10,000.00	10,000.00	0.00	0.00	0.0%	1,113.92	4,474.00		
6550.180	Building Site Expenses Pest Control/Termite Insp	500.00	500.00	0.00	0.00	0.0%	142.00	312.40		
6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	10,000.00	10,000.00	0.00	0.00	0.0%	3,726.58	10,130.66		
6550.250	Building Site Expenses Sprinkler Testing	1,700.00	1,700.00	0.00	0.00	0.0%	1,030.00	4,460.00		
6550.270	Building Site Expenses Telephone	25,000.00	16,000.00	0.00	9,000.00	56.3%	9,300.27	24,349.96	Increase based on prior year actuals	
6550.300	Building Site Expenses Trash Removal	4,600.00	4,600.00	0.00	0.00	0.0%	1,154.56	7,584.00		
6550.310	Building Site Expenses Water & Sewer	140,000.00	140,000.00	0.00	0.00	0.0%	67,448.45	98,954.37		
6700.050	Other Maint. & Svcs Phone Service	650.00	650.00	0.00	0.00	0.0%	0.00	0.00		
6700.700	Other Maint. & Svcs Prison Labor	12,000.00	12,000.00	0.00	0.00	0.0%	3,988.00	9,355.00		
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$2,419,813.00	\$2,223,384.00	\$0.00	\$196,429.00	8.8%	\$1,127,383.59	\$2,159,416.98		
<i>OTHR CHGS - Other Charges</i>										
7000.060	Travel, Training & Expense Educational Training	4,000.00	10,000.00	0.00	(6,000.00)	-60.0%	4,764.00	5,527.00		
7000.090	Travel, Training & Expense Firearms Training	3,850.00	3,850.00	0.00	0.00	0.0%	4,621.84	3,202.96		
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	2,206.00	2,206.00	0.00	0.00	0.0%	812.66	2,218.00		
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$10,056.00	\$16,056.00	\$0.00	(\$6,000.00)	-37.4%	\$10,198.50	\$10,947.96		
<i>CAP EQ - Capital Equipment</i>										
9010.060	Capital Equipment Other	13,895.00	325,000.00	0.00	(311,105.00)	-95.7%	426,418.40	0.00	Replace a 2002 Toro mower with 1,783 hours. Purchase Gravely zero turn Lawn tractor.	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$13,895.00	\$325,000.00	\$0.00	(\$311,105.00)	-95.7%	\$426,418.40	\$0.00		
<b>Department Total: 1103 - Jail</b>		<b>\$12,653,593.48</b>	<b>\$10,376,175.00</b>	<b>\$2,325,501.48</b>	<b>(\$48,083.00)</b>	<b>-0.5%</b>	<b>\$5,419,361.94</b>	<b>\$9,284,384.05</b>		

# REVENUE

## Jail

<u>Dept #</u>	<u>NWS G/L Acct #</u>	<u>G/L ACCOUNT NAME</u>	<u>FY22 ACTUALS</u>	<u>FY23 Actuals</u>	<u>FY24 Budget</u>	<u>FY24 ACTUAL AS OF 2/29/24</u>	<u>FY25 BUDGET</u>	<u>Variance</u>
1103	5095.100	Pmts for Jail Use-Work Release	0	0	0	200	2,500	2,500
	5095.400	Pmts for Jail Use-State Housing	17,325	131,760	24,420	81,630	81,630	57,210
	5095.500	Pmts for Jail Use-Weekenders	0	0	0	72	2,000	2,000
	5095.600	Pmts for Jail Use-Social Security	3,400	4,600	6,000	3,800	2,500	(3,500)
	5095.700	Pmts for Jail Use-State Mental Health Services	15,030	15,109	20,000	15,015	20,000	0
	5095.800	Pmts for Pre Trial Fees	3,082	7,141	5,000	4,573	5,000	0
	5767	Jail - MOUD Grant	0	42,298	0	(290)	100,000	100,000
	5761	Jail - US Marshals Grant	0	0	0	80,228	415,000	415,000
<b>TOTAL</b>			38,837	200,908	55,420	185,228	628,630	573,210

Worcester County			1601 Recreation Budget Requested						
Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance COLA Step Benefits	\$ Variance Department Requested	% Variance Department Requested	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments
<b>Fund: 100 - General Fund</b>									
EXPENSES									
<b>Department: 1601 - Recreation Department</b>									
<b>Location: 400 - Admin</b>									
<i>PERS SVCS - Personnel Services</i>									
6000.100	Personnel Services Salaries	1,376,638.32	1,160,136.00	70,213.32	146,289.00	12.6%	552,250.52	958,000.66	
6000.400	Personnel Services Overtime Pay	1,500.00	1,500.00	0.00	0.00	0.0%	1,287.50	1,741.80	
6010.030	Benefits Hospitalization Insurance	185,329.06	0.00	185,329.06	0.00	#N/A	0.00	0.00	
6010.060	Benefits Social Security Taxes	104,352.25	0.00	104,352.25	0.00	#N/A	0.00	0.00	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$1,667,819.63	\$1,161,636.00	\$359,894.63	\$146,289.00	12.6%	\$553,538.02	\$959,742.46	
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6100.050	Administrative Expense Background Checks	2,500.00	2,500.00	0.00	0.00	0.0%	238.00	918.00	
6100.052	Administrative Expense Bank Fees	6,000.00	4,000.00	0.00	2,000.00	50.0%	2,630.67	4,395.89	Increased based on actual credit card fees
6100.100	Administrative Expense Dues, Licenses & Subscriptions	10,350.00	11,040.00	0.00	(690.00)	-6.3%	7,600.00	11,084.90	
6100.110	Administrative Expense Envelopes	200.00	150.00	0.00	50.00	33.3%	138.24	59.00	
6100.165	Administrative Expense Meeting Expense	1,000.00	1,000.00	0.00	0.00	0.0%	110.78	0.00	
6100.190	Administrative Expense Office Supplies	4,000.00	4,000.00	0.00	0.00	0.0%	1,556.95	2,784.98	
6100.210	Administrative Expense Paper	1,800.00	1,500.00	0.00	300.00	20.0%	822.75	1,234.75	
6100.240	Administrative Expense Printing Expense	1,500.00	1,000.00	0.00	500.00	50.0%	357.60	473.60	
6100.270	Administrative Expense Tournament Fees	35,100.00	56,600.00	0.00	(21,500.00)	-38.0%	10,098.57	31,256.58	Not hosting USA Softball in FY25
6110.090	Supplies & Equipment Computers & Printers	3,500.00	2,295.00	0.00	1,205.00	52.5%	1,015.26	3,154.59	Increase due to replacement computer needed and adding laptop for admin assistant position
6110.100	Supplies & Equipment Concession Stand	97,500.00	51,550.00	0.00	45,950.00	89.1%	18,348.55	41,055.01	Increase due to added concession stand at NWAC. Increase of overall tournaments at Showell.
6110.245	Supplies & Equipment Mobile Phones	2,500.00	1,900.00	0.00	600.00	31.6%	638.37	1,077.25	
6110.280	Supplies & Equipment Office Furniture	2,600.00	1,725.00	0.00	875.00	50.7%	1,701.54	1,462.41	
6110.310	Supplies & Equipment Promotional Materials	5,550.00	6,500.00	0.00	(950.00)	-14.6%	1,555.19	1,678.23	
6110.410	Supplies & Equipment Surveillance Equipment	1,200.00	1,200.00	0.00	0.00	0.0%	0.00	0.00	
6110.420	Supplies & Equipment Tools & Supplies	1,000.00	1,000.00	0.00	0.00	0.0%	460.93	969.18	
6130.010	Equipment Maintenance Copier Lease	2,400.00	5,100.00	0.00	(2,700.00)	-52.9%	955.32	3,235.08	Decrease with new lease
6130.025	Equipment Maintenance Equipment Upgrades & Replacement	20,350.00	24,250.00	0.00	(3,900.00)	-16.1%	6,064.11	27,880.00	
6130.070	Equipment Maintenance Software Maintenance Agreements	8,440.00	7,655.00	0.00	785.00	10.3%	4,198.99	6,591.00	
6130.075	Equipment Maintenance Software Upgrades	10,000.00	0.00	0.00	10,000.00	#N/A	0.00	0.00	Active upgrade; new system to handle registration, fitness room, reservations, rentals, sign ins, etc.
6150.050	Uniforms & Personal Equipment Uniforms	5,600.00	4,800.00	0.00	800.00	16.7%	1,506.28	2,943.60	
6160.043	Grant Programs Other Grants	0.00	0.00	0.00	0.00	#N/A	0.00	1,811.50	
6160.190	Grant Programs LPPI	0.00	0.00	0.00	0.00	#N/A	80,912.64	0.00	
6160.255	Grant Programs POS - Recreation Center	0.00	0.00	0.00	0.00	#N/A	45,606.49	13,222.58	
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$223,090.00	\$189,765.00	\$0.00	\$33,325.00	17.6%	\$186,517.23	\$157,288.13	
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6530.100	Consulting Services Professional Fees	0.00	750.00	0.00	(750.00)	-100.0%	0.00	0.00	
6530.180	Consulting Services Web Page	0.00	0.00	0.00	0.00	#N/A	0.00	60.00	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	5,160.00	4,300.00	0.00	860.00	20.0%	2,020.04	4,332.44	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	2,190.00	1,000.00	0.00	1,190.00	119.0%	1,049.86	1,102.23	Increased based on actuals
6540.040	Vehicle Operating Expenses Vehicle Registration	100.00	0.00	0.00	100.00	#N/A	0.00	100.00	

Worcester County		1601 Recreation Budget Requested							
Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance COLA Step Benefits	\$ Variance Department Requested	% Variance Department Requested	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments
6540.060	Vehicle Operating Expenses Vehicle Equipment	0.00	0.00	0.00	0.00	#N/A	0.00	984.00	
6550.028	Building Site Expenses Cable	2,208.00	1,920.00	0.00	288.00	15.0%	1,013.70	1,971.21	
6550.040	Building Site Expenses Cleaning Contract	20,760.00	12,000.00	0.00	8,760.00	73.0%	5,815.00	2,950.00	Increase due to added contracting cleaning for facility, restrooms, hallways and offices
6550.050	Building Site Expenses Custodial Supplies	15,000.00	10,500.00	0.00	4,500.00	42.9%	5,260.70	9,453.62	Increase due to building and restrooms being utilized more and added restrooms at NWAC.
6550.060	Building Site Expenses Electricity	72,000.00	65,000.00	0.00	7,000.00	10.8%	31,323.98	67,912.74	Increased based on actuals, building open more.
6550.080	Building Site Expenses Fire Alarm Testing	700.00	700.00	0.00	0.00	0.0%	0.00	348.89	
6550.081	Building Site Expenses Fire Extinguishers	200.00	200.00	0.00	0.00	0.0%	0.00	38.50	
6550.085	Building Site Expenses Generator Fuel Oil	700.00	700.00	0.00	0.00	0.0%	0.00	0.00	
6550.090	Building Site Expenses General Maintenance Repairs	40,000.00	40,000.00	0.00	0.00	0.0%	15,247.94	27,930.29	
6550.100	Building Site Expenses Generator Services & Repairs	1,200.00	1,200.00	0.00	0.00	0.0%	225.00	450.00	
6550.120	Building Site Expenses Heating Propane	42,000.00	42,000.00	0.00	0.00	0.0%	4,876.66	58,206.43	
6550.140	Building Site Expenses Internet Access	2,700.00	2,700.00	0.00	0.00	0.0%	1,310.40	2,620.80	
6550.180	Building Site Expenses Pest Control/Termite Insp	50.00	50.00	0.00	0.00	0.0%	75.00	0.00	
6550.220	Building Site Expenses Security Alarm Monitoring	408.00	408.00	0.00	0.00	0.0%	102.00	408.00	
6550.242	Building Site Expenses Sewage Pump Monitoring	350.00	350.00	0.00	0.00	0.0%	125.00	277.12	
6550.245	Building Site Expenses Solar Panel Maintenance	2,000.00	2,000.00	0.00	0.00	0.0%	0.00	1,829.62	
6550.250	Building Site Expenses Sprinkler Testing	1,800.00	1,800.00	0.00	0.00	0.0%	940.00	1,710.00	
6550.270	Building Site Expenses Telephone	720.00	720.00	0.00	0.00	0.0%	241.68	774.40	
6550.280	Building Site Expenses Tipping Fees	50.00	50.00	0.00	0.00	0.0%	0.00	0.00	
6550.300	Building Site Expenses Trash Removal	3,082.00	2,842.00	0.00	240.00	8.4%	602.76	2,258.76	
6550.310	Building Site Expenses Water & Sewer	4,500.00	3,000.00	0.00	1,500.00	50.0%	1,860.54	3,061.98	Increased based on actuals
6700.700	Other Maint. & Svcs Prison Labor	500.00	100.00	0.00	400.00	400.0%	0.00	0.00	
<b>Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</b>		<b>\$218,378.00</b>	<b>\$194,290.00</b>	<b>\$0.00</b>	<b>\$24,088.00</b>	<b>12.4%</b>	<b>\$72,090.26</b>	<b>\$188,781.03</b>	
<b>OTHR CHGS - Other Charges</b>									
7000.020	Travel, Training & Expense Board Member Allowance	2,800.00	2,800.00	0.00	0.00	0.0%	400.00	1,400.00	
7000.040	Travel, Training & Expense Continuing Education/Certificati	13,768.00	18,405.00	0.00	(4,637.00)	-25.2%	5,407.76	8,012.78	
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	25,285.00	24,425.00	0.00	860.00	3.5%	10,733.79	11,562.81	
<b>Account Classification Total: OTHR CHGS - Other Charges</b>		<b>\$41,853.00</b>	<b>\$45,630.00</b>	<b>\$0.00</b>	<b>(\$3,777.00)</b>	<b>-8.3%</b>	<b>\$16,541.55</b>	<b>\$20,975.59</b>	
<b>CAP EQ - Capital Equipment</b>									
9010.010	Capital Equipment New Vehicles	38,000.00	0.00	0.00	38,000.00	#N/A	0.00	0.00	Increase due to added vehicle
9010.060	Capital Equipment Other	0.00	37,500.00	0.00	(37,500.00)	-100.0%	25,566.85	20,505.24	Purchases were made in FY24
<b>Account Classification Total: CAP EQ - Capital Equipment</b>		<b>\$38,000.00</b>	<b>\$37,500.00</b>	<b>\$0.00</b>	<b>\$500.00</b>	<b>1.3%</b>	<b>\$25,566.85</b>	<b>\$20,505.24</b>	
<b>Location Total: 400 - Admin</b>		<b>\$2,189,140.63</b>	<b>\$1,628,821.00</b>	<b>\$359,894.63</b>	<b>\$200,425.00</b>	<b>12.3%</b>	<b>\$854,253.91</b>	<b>\$1,347,292.45</b>	
<b>Location: 410 - Recreation</b>									
<b>SUPP &amp; MAT - Supplies &amp; Materials</b>									
6175.010	Recreation Programs Adult Recreation Programs	38,225.00	33,050.00	0.00	5,175.00	15.7%	9,510.69	15,836.39	Increase due to new kickball league/tournament. Adding refs to volleyball leagues.
6175.020	Recreation Programs After School Programs	20,300.00	17,800.00	0.00	2,500.00	14.0%	4,967.34	3,196.61	Increase due to as zone, cost of snacks and supplies rising and an increase in participants to the program. Overall costs of t-shirts increasing.
6175.030	Recreation Programs Aquatics Programs	4,200.00	4,200.00	0.00	0.00	0.0%	1,316.25	3,948.36	
6175.040	Recreation Programs MRPA Amusement Park Tickets	6,000.00	3,000.00	0.00	3,000.00	100.0%	3,375.31	6,734.75	Increase due to actuals.



Worcester County		1601 Recreation Budget Requested							
Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance COLA Step Benefits	\$ Variance Department Requested	% Variance Department Requested	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments
6175.070	Recreation Programs Special Events	224,450.00	171,950.00	0.00	52,500.00	30.5%	79,549.95	127,157.82	Overall increase due to adding County Fair, Bike Fest Event and additional Pickleball Tournament. Increase includes eliminating USA Softball.
6175.080	Recreation Programs Summer Camps for Youth	30,000.00	27,850.00	0.00	2,150.00	7.7%	8,844.86	19,802.14	Increase based on actuals and increasing number of participants.
6175.090	Recreation Programs Youth Recreational Outdoor Pgms	46,650.00	44,850.00	0.00	1,800.00	4.0%	12,807.97	17,705.36	Increase due to adding middle school sport opportunities.
6175.201	Recreation Programs Adult Recreational Programs	0.00	0.00	0.00	0.00	#N/A	0.00	3,014.10	
6175.203	Recreation Programs After School Programs	0.00	0.00	0.00	0.00	#N/A	312.78	12,241.14	
6175.204	Recreation Programs Fitness Programs	18,140.00	18,200.00	0.00	(60.00)	-0.3%	6,248.04	16,004.70	
6175.205	Recreation Programs Public High School Track Meets	4,000.00	4,000.00	0.00	0.00	0.0%	1,381.93	11,470.95	
6175.206	Recreation Programs Senior Adult Recreational Pgms	1,200.00	900.00	0.00	300.00	33.3%	852.68	483.30	
6175.207	Recreation Programs Youth Recreational Rec Ctr Pgms	0.00	0.00	0.00	0.00	#N/A	0.00	16,893.75	
6175.400	Recreation Programs Motor Coach Tours	15,000.00	15,000.00	0.00	0.00	0.0%	4,726.94	7,233.70	
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$408,165.00	\$340,800.00	\$0.00	\$67,365.00	19.8%	\$133,894.74	\$261,723.07	
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6900.050	Advertising Recreation Advertisements	27,300.00	16,300.00	0.00	11,000.00	67.5%	4,686.37	7,063.88	Increase due to County Fair and advertisement for holiday events. Advertisement moved from special events account.
<i>Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$27,300.00	\$16,300.00	\$0.00	\$11,000.00	67.5%	\$4,686.37	\$7,063.88	
<b>Location Total: 410 - Recreation</b>		\$435,465.00	\$357,100.00	\$0.00	\$78,365.00	21.9%	\$138,581.11	\$268,786.95	
<b>Department Total: 1601 - Recreation Department</b>		<b>\$2,624,605.63</b>	<b>\$1,985,921.00</b>	<b>\$359,894.63</b>	<b>\$278,790.00</b>	<b>14.0%</b>	<b>\$992,835.02</b>	<b>\$1,616,079.40</b>	

# REVENUE

## Recreation Department

Dept #	NWS G/L Acct #	G/L ACCOUNT NAME	FY22 ACTUAL	FY23 ACTUAL	FY24 BUDGET	FY24 ACTUAL as	FY25 BUDGET	Variance
						of 2/29/24		
1601	4850.050	Recreation Fees		964	1,500	576	1,100	(400)
	5110	Recreation Fees	236,269	260,646	307,345	166,173	388,158	80,813
	5125	Recreation Center Fees	0	0	0	0	0	0
	5127	Recreation Center Rental Fees	2,745	1,455	26,600	14,455	24,900	(1,700)
	5128	Recreation Sponsorships	1,500	1,400	13,900	1,650	13,900	0
	5175.200	Donation Sponsorship Recreation	(3,150)	7,615	23,500	9,000	6,000	(17,500)
	5175.205	Donation Sponsorship Youth Scholarship	0	0	1,500	0	1,500	0
	5215	Motor Coach Fees	0	9,000	15,000	6,130	15,000	0
	<b>5224</b>	<b>Spec Events - Sponsorship</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,000</b>	<b>76,000</b>	<b>76,000</b>
	5225	Concession Stand	58,929	66,801	85,000	47,976	100,000	15,000
	5226	Special Events Fees	110,342	40,024	114,950	33,688	33,090	(81,860)
	5227	Tournaments Fees	7,350	5,805	15,000	1,450	7,500	(7,500)
	5245	Solar Renewable Energy Credits	5,823		1,000	2,560	1,000	0
	5656	POS Recreation	0	0	0	0	0	0
	5735.050	Other Grants Recreation	12,000	0	10,500	0	18,500	8,000
<b>TOTAL</b>			431,808	393,710	615,795	290,658	686,648	70,853

# Worcester County 1602 Parks Budget Requested

Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance COLA Step Benefits	\$ Variance Department Requested	% Variance Department Requested	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments
<b>Fund: 100 - General Fund</b>									
EXPENSES									
<b>Department: 1602 - Parks Department</b>									
<b>Location: 500 - Admin</b>									
<i>PERS SVCS - Personnel Services</i>									
6000.100	Personnel Services Salaries	553,621.16	524,923.00	29,620.16	(922.00)	-0.2%	269,523.40	497,227.29	
6000.400	Personnel Services Overtime Pay	2,500.00	2,000.00	0.00	500.00	25.0%	1,251.92	507.07	
6010.030	Benefits Hospitalization Insurance	120,219.84	0.00	120,219.84	0.00	#N/A	0.00	0.00	
6010.060	Benefits Social Security Taxes	42,237.25	0.00	42,237.25	0.00	#N/A	0.00	0.00	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		<b>\$718,578.25</b>	<b>\$526,923.00</b>	<b>\$192,077.25</b>	<b>(\$422.00)</b>	<b>-0.1%</b>	<b>\$270,775.32</b>	<b>\$497,734.36</b>	
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6100.080	Administrative Expense Copier Supplies	280.00	280.00	0.00	0.00	0.0%	0.00	0.00	
6100.100	Administrative Expense Dues, Licenses & Subscriptions	550.00	550.00	0.00	0.00	0.0%	500.00	300.00	
6100.190	Administrative Expense Office Supplies	400.00	400.00	0.00	0.00	0.0%	220.95	193.30	
6100.210	Administrative Expense Paper	25.00	25.00	0.00	0.00	0.0%	0.00	0.00	
6110.090	Supplies & Equipment Computers & Printers	1,180.00	0.00	0.00	1,180.00	#N/A	0.00	0.00	All staff computer for Parks Building
6110.120	Supplies & Equipment Equipment Rental	1,100.00	1,100.00	0.00	0.00	0.0%	338.95	740.95	
6110.125	Supplies & Equipment Equipment Maintenance & Repair	3,000.00	3,000.00	0.00	0.00	0.0%	12.51	1,617.17	
6110.200	Supplies & Equipment Lawn Equipment & Maintenance	10,000.00	10,000.00	0.00	0.00	0.0%	1,726.08	3,833.49	
6110.245	Supplies & Equipment Mobile Phones	1,800.00	1,200.00	0.00	600.00	50.0%	422.90	1,045.87	
6110.280	Supplies & Equipment Office Furniture	1,500.00	0.00	0.00	1,500.00	#N/A	0.00	0.00	Office furniture needed for Parks shop
6110.340	Supplies & Equipment Safety Program Equipment	780.00	780.00	0.00	0.00	0.0%	48.73	509.90	
6110.380	Supplies & Equipment Signage	2,000.00	2,000.00	0.00	0.00	0.0%	444.13	884.19	
6110.390	Supplies & Equipment Small Equipment	3,500.00	3,500.00	0.00	0.00	0.0%	1,019.20	2,143.80	
6110.420	Supplies & Equipment Tools & Supplies	4,000.00	5,000.00	0.00	(1,000.00)	-20.0%	740.49	4,625.68	Purchased needed tools in FY24
6150.050	Uniforms & Personal Equipment Uniforms	4,240.00	3,240.00	0.00	1,000.00	30.9%	1,641.88	3,218.90	Bulk uniform order included due to increase costs
6160.225	Grant Programs POS - Future Park Land Acquis	311,844.00	342,849.00	0.00	(31,005.00)	-9.0%	1,252,666.46	5,800.00	Expected based on FY24 actuals
6160.241	Grant Programs New Park Development	1,029,085.00	1,131,401.00	0.00	(102,316.00)	-9.0%	15,120.93	0.00	Based on FY24 actuals
6200.020	Other Supplies & Materials Materials	48,000.00	48,000.00	0.00	0.00	0.0%	16,411.07	47,194.04	
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		<b>\$1,423,284.00</b>	<b>\$1,553,325.00</b>	<b>\$0.00</b>	<b>(\$130,041.00)</b>	<b>-8.4%</b>	<b>\$1,291,314.28</b>	<b>\$72,107.29</b>	
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	35,000.00	35,000.00	0.00	0.00	0.0%	16,522.35	32,345.89	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	7,000.00	7,000.00	0.00	0.00	0.0%	4,306.10	7,424.18	
6540.040	Vehicle Operating Expenses Vehicle Registration	100.00	100.00	0.00	0.00	0.0%	100.00	0.00	
6540.060	Vehicle Operating Expenses Vehicle Equipment	2,100.00	0.00	0.00	2,100.00	#N/A	0.00	960.00	Decaling all Parks Vehicles
6550.020	Building Site Expenses Buildings & Grounds Maintenance	3,000.00	3,000.00	0.00	0.00	0.0%	436.80	7,639.20	
6550.050	Building Site Expenses Custodial Supplies	3,500.00	2,600.00	0.00	900.00	34.6%	2,784.99	3,129.41	
6550.081	Building Site Expenses Fire Extinguishers	370.00	370.00	0.00	0.00	0.0%	125.00	213.50	
6550.090	Building Site Expenses General Maintenance Repairs	32,000.00	32,000.00	0.00	0.00	0.0%	8,959.71	25,107.47	
6550.120	Building Site Expenses Heating Propane	300.00	300.00	0.00	0.00	0.0%	36.26	99.80	
6550.140	Building Site Expenses Internet Access	2,500.00	0.00	0.00	2,500.00	#N/A	0.00	0.00	New internet access at concession stands
6550.270	Building Site Expenses Telephone	300.00	300.00	0.00	0.00	0.0%	72.28	233.85	
6700.640	Other Maint. & Svcs Special Events	4,000.00	4,000.00	0.00	0.00	0.0%	2,358.20	3,381.67	

Worcester County			1602 Parks Budget Requested						
Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance COLA Step Benefits	\$ Variance Department Requested	% Variance Department Requested	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments
6900.005	Advertising Bid Advertising	500.00	500.00	0.00	0.00	0.0%	111.00	79.50	
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$90,670.00	\$85,170.00	\$0.00	\$5,500.00	6.5%	\$35,812.69	\$80,614.47	
<i>OTHR CHGS - Other Charges</i>									
7000.040	Travel, Training & Expense Continuing Education/Certificati	3,070.00	5,000.00	0.00	(1,930.00)	-38.6%	4,865.24	7,546.85	1 less person going to NRPA Conference in FY25
7000.060	Travel, Training & Expense Educational Training	950.00	950.00	0.00	0.00	0.0%	280.00	827.28	
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	6,825.00	6,250.00	0.00	575.00	9.2%	3,762.22	2,664.95	
7000.115	Travel, Training & Expense Mileage	400.00	400.00	0.00	0.00	0.0%	91.28	238.93	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$11,245.00	\$12,600.00	\$0.00	(\$1,355.00)	-10.8%	\$8,998.74	\$11,278.01	
<i>CAP EQ - Capital Equipment</i>									
9010.010	Capital Equipment New Vehicles	45,000.00	42,000.00	0.00	3,000.00	7.1%	29,577.19	777.72	Price determined by Fleet
9010.060	Capital Equipment Other	12,000.00	0.00	0.00	12,000.00	#N/A	0.00	13,744.00	Replacement soccer goals needed for various parks
9010.070	Capital Equipment Heavy Equipment	49,000.00	59,000.00	0.00	(10,000.00)	-16.9%	58,570.76	46,707.75	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$106,000.00	\$101,000.00	\$0.00	\$5,000.00	5.0%	\$88,147.95	\$61,229.47	
<b>Location Total: 500 - Admin</b>		\$2,349,777.25	\$2,279,018.00	\$192,077.25	(\$121,318.00)	-5.3%	\$1,695,048.98	\$722,963.60	
<b>Location: 510 - John Walter Smith Park</b>									
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6550.060	Building Site Expenses Electricity	7,800.00	7,100.00	0.00	700.00	9.9%	3,085.79	7,772.72	
6550.180	Building Site Expenses Pest Control/Termite Insp	95.00	95.00	0.00	0.00	0.0%	0.00	0.00	
6550.200	Building Site Expenses Portalets	3,000.00	3,000.00	0.00	0.00	0.0%	1,763.70	2,128.82	
6550.242	Building Site Expenses Sewage Pump Monitoring	278.00	276.00	0.00	2.00	0.7%	125.00	277.12	
6550.280	Building Site Expenses Tipping Fees	185.00	185.00	0.00	0.00	0.0%	0.00	0.00	
6550.300	Building Site Expenses Trash Removal	2,700.00	2,700.00	0.00	0.00	0.0%	682.00	2,208.00	
6550.310	Building Site Expenses Water & Sewer	425.00	425.00	0.00	0.00	0.0%	317.71	332.88	
6700.350	Other Maint. & Svcs Mosquito Control	300.00	300.00	0.00	0.00	0.0%	258.55	0.00	
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$14,783.00	\$14,081.00	\$0.00	\$702.00	5.0%	\$6,232.75	\$12,719.54	
<b>Location Total: 510 - John Walter Smith Park</b>		\$14,783.00	\$14,081.00	\$0.00	\$702.00	5.0%	\$6,232.75	\$12,719.54	
<b>Location: 517 - Greys Creek Park</b>									
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6200.020	Other Supplies & Materials Materials	0.00	0.00	0.00	0.00	N/A	2,008.54	0.00	
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$0.00	\$0.00	\$0.00	\$0.00	0.0%	\$2,008.54	\$0.00	
<b>Location Total: 517 - Greys Creek Park</b>		\$0.00	\$0.00	\$0.00	\$0.00	0.0%	\$2,008.54	\$0.00	
<b>Location: 520 - Showell Park</b>									
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6550.060	Building Site Expenses Electricity	4,600.00	4,000.00	0.00	600.00	15.0%	2,232.96	4,429.79	
6550.200	Building Site Expenses Portalets	3,000.00	3,000.00	0.00	0.00	0.0%	1,457.80	2,295.40	
6550.300	Building Site Expenses Trash Removal	1,920.00	1,680.00	0.00	240.00	14.3%	637.00	1,557.00	
6550.310	Building Site Expenses Water & Sewer	800.00	800.00	0.00	0.00	0.0%	62.00	248.00	
6700.350	Other Maint. & Svcs Mosquito Control	175.00	175.00	0.00	0.00	0.0%	427.99	0.00	
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$10,495.00	\$9,655.00	\$0.00	\$840.00	8.7%	\$4,817.75	\$8,530.19	
<b>Location Total: 520 - Showell Park</b>		\$10,495.00	\$9,655.00	\$0.00	\$840.00	8.7%	\$4,817.75	\$8,530.19	
<b>Location: 530 - Newtown Park</b>									
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6160.190	Grant Programs LPP	0.00	0.00	0.00	0.00	N/A	27,781.08	27,507.55	
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$0.00	\$0.00	\$0.00	\$0.00	0.0%	\$27,781.08	\$27,507.55	
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6550.060	Building Site Expenses Electricity	7,200.00	6,500.00	0.00	700.00	10.8%	3,414.57	6,938.89	
6550.200	Building Site Expenses Portalets	2,040.00	2,040.00	0.00	0.00	0.0%	932.80	1,638.60	
6550.242	Building Site Expenses Sewage Pump Monitoring	278.00	276.00	0.00	2.00	0.7%	125.00	277.12	
6700.350	Other Maint. & Svcs Mosquito Control	400.00	400.00	0.00	0.00	0.0%	336.18	0.00	
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$9,918.00	\$9,216.00	\$0.00	\$702.00	7.6%	\$4,808.55	\$8,854.61	

Worcester County			1602 Parks Budget Requested						
Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance COLA Step Benefits	\$ Variance Department Requested	% Variance Department Requested	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments
<b>Location Total: 530 - Newtown Park</b>		\$9,918.00	\$9,216.00	\$0.00	\$702.00	7.6%	\$32,589.63	\$36,362.16	
<b>Location: 540 - N Worc Cty Athletic Complex</b>									
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6550.060	Building Site Expenses Electricity	5,500.00	5,500.00	0.00	0.00	0.0%	1,673.12	4,007.58	
6550.170	Building Site Expenses Office Rent/Lease	0.00	0.00	0.00	0.00	#N/A	0.00	50,000.00	
6550.200	Building Site Expenses Portalets	5,112.00	5,112.00	0.00	0.00	0.0%	2,456.40	3,244.74	
6550.242	Building Site Expenses Sewage Pump Monitoring	278.00	276.00	0.00	2.00	0.7%	125.00	277.12	
6550.255	Building Site Expenses Stormwater Utility Fee	1,785.00	1,785.00	0.00	0.00	0.0%	743.75	1,700.00	
6550.280	Building Site Expenses Tipping Fees	100.00	100.00	0.00	0.00	0.0%	0.00	88.20	
6550.310	Building Site Expenses Water & Sewer	1,200.00	795.00	0.00	405.00	50.9%	478.30	1,089.93	
6700.350	Other Maint. & Svcs Mosquito Control	325.00	325.00	0.00	0.00	0.0%	199.39	0.00	
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$14,300.00	\$13,893.00	\$0.00	\$407.00	2.9%	\$5,675.96	\$60,407.57	
<b>Location Total: 540 - N Worc Cty Athletic Complex</b>		\$14,300.00	\$13,893.00	\$0.00	\$407.00	2.9%	\$5,675.96	\$60,407.57	
<b>Location: 590 - Satellite Parks</b>									
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6160.190	Grant Programs LPPI	0.00	0.00	0.00	0.00	N/A	2,481.96	424,075.97	
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$0.00	\$0.00	\$0.00	\$0.00	0.0%	\$2,481.96	\$424,075.97	
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6550.060	Building Site Expenses Electricity	1,300.00	500.00	0.00	800.00	160.0%	226.22	1,199.18	
6550.200	Building Site Expenses Portalets	7,300.00	7,300.00	0.00	0.00	0.0%	3,520.48	5,832.00	
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$8,600.00	\$7,800.00	\$0.00	\$800.00	10.3%	\$3,746.70	\$7,031.18	
<b>Location Total: 590 - Satellite Parks</b>		\$8,600.00	\$7,800.00	\$0.00	\$800.00	10.3%	\$6,228.66	\$431,107.15	
<b>Department Total: 1602 - Parks Department</b>		<b>\$2,407,873.25</b>	<b>\$2,333,663.00</b>	<b>\$192,077.25</b>	<b>(\$117,867.00)</b>	<b>-5.1%</b>	<b>\$1,752,602.27</b>	<b>\$1,272,090.21</b>	

**REVENUE**

**Parks Department**

<u>Dept #</u>	<u>NWS G/L Acct #</u>	<u>G/L ACCOUNT NAME</u>	<u>FY22 ACTUAL</u>	<u>FY23 ACTUAL</u>	<u>FY24 BUDGET</u>	<u>FY24 ACTUAL as of 2/29/24</u>	<u>FY25 BUDGET</u>	<u>Variance</u>
1602	4260.040	Rents/State Revenue Parks	0	0	0	0	0	0
	5220.010	Park Fees-Field Rental	11,165	16,087	15,000	4,008	15,000	0
	5220.020	Park Fees-Pavilion Rental	5,235	5,672	5,250	3,130	5,700	450
	5220.030	Park Fees-Tree of Life	409	400	800	1,800	2,400	1,600
	5220.035	Park Fees -Tournament Rental	34,078	47,313	40,000	34,606	55,000	15,000
	5220.040	Park Fees-user Fees	4	0	0	0	8,500	8,500
	5655	Program Open Space-Parks	1,050,178	13,382	1,371,395	(17,120)	1,247,376	(124,019)
	5735.045	Other Revenue - Parks	0	0	0	0	0	0
	5915.020	CREP Program - Parks	0	0	0	0	0	0
<b>TOTAL</b>			1,101,069	82,854	1,432,445	26,424	1,333,976	(98,469)

Worcester County			1204 Boat Landings Budget Requested						
	Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance	% Variance	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments
<b>Fund: 100 - General Fund</b>									
EXPENSES									
<b>Department: 1204 - Boat Landings</b>									
<b>Location: 240 - For Non-Split Expenses</b>									
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
	6160.180	Grant Programs Boat Landing Site Expenses	5,000.00	5,000.00	0.00	0.0%	2,325.00	0.00	
	6160.181	Grant Programs DNR Waterway Improvement Funds	0.00	0.00	0.00	N/A	0.00	2,160.00	
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>			\$5,000.00	\$5,000.00	\$0.00	0.0%	\$2,325.00	\$2,160.00	
<b>Location Total: 240 - For Non-Split Expenses</b>			\$5,000.00	\$5,000.00	\$0.00	0.0%	\$2,325.00	\$2,160.00	
<b>Location: 250 - Cedar Hall</b>									
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
	6550.060	Building Site Expenses Electricity	500.00	500.00	0.00	0.0%	197.00	426.00	
	6550.090	Building Site Expenses General Maintenance Repairs	100.00	100.00	0.00	0.0%	37.40	0.00	
	6550.200	Building Site Expenses Portalets	900.00	900.00	0.00	0.0%	476.90	291.20	
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>			\$1,500.00	\$1,500.00	\$0.00	0.0%	\$711.30	\$717.20	
<b>Location Total: 250 - Cedar Hall</b>			\$1,500.00	\$1,500.00	\$0.00	0.0%	\$711.30	\$717.20	
<b>Location: 255 - Gum Point</b>									
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
	6550.060	Building Site Expenses Electricity	400.00	400.00	0.00	0.0%	111.00	337.00	
	6550.090	Building Site Expenses General Maintenance Repairs	100.00	100.00	0.00	0.0%	0.00	0.00	
	6550.200	Building Site Expenses Portalets	900.00	900.00	0.00	0.0%	476.90	557.97	
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>			\$1,400.00	\$1,400.00	\$0.00	0.0%	\$587.90	\$894.97	
<b>Location Total: 255 - Gum Point</b>			\$1,400.00	\$1,400.00	\$0.00	0.0%	\$587.90	\$894.97	
<b>Location: 260 - George Island Landing</b>									
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
	6160.181	Grant Programs DNR Waterway Improvement Funds	0.00	75,000.00	(75,000.00)	-100.0%	0.00	0.00	
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>			\$0.00	\$75,000.00	(\$75,000.00)	-100.0%	\$0.00	\$0.00	
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
	6550.090	Building Site Expenses General Maintenance Repairs	100.00	100.00	0.00	0.0%	0.00	0.00	
	6550.200	Building Site Expenses Portalets	900.00	900.00	0.00	0.0%	476.90	557.97	
	6900.005	Advertising Bid Advertising	200.00	200.00	0.00	0.0%	0.00	0.00	
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>			\$1,200.00	\$1,200.00	\$0.00	0.0%	\$476.90	\$557.97	
<b>Location Total: 260 - George Island Landing</b>			\$1,200.00	\$76,200.00	(\$75,000.00)	-98.4%	\$476.90	\$557.97	
<b>Location: 265 - Public Landing</b>									
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
	6160.181	Grant Programs DNR Waterway Improvement Funds	0.00	200,000.00	(200,000.00)	-100.0%	0.00	0.00	
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>			\$0.00	\$200,000.00	(\$200,000.00)	-100.0%	\$0.00	\$0.00	
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
	6550.050	Building Site Expenses Custodial Supplies	800.00	500.00	300.00	60.0%	0.00	374.15	
	6550.060	Building Site Expenses Electricity	3,300.00	3,300.00	0.00	0.0%	1,322.40	3,466.47	
	6550.090	Building Site Expenses General Maintenance Repairs	6,000.00	6,000.00	0.00	0.0%	1,956.98	10,159.76	
	6550.200	Building Site Expenses Portalets	2,838.00	2,838.00	0.00	0.0%	1,430.70	2,132.13	

Worcester County			1204 Boat Landings Budget Requested					
Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance	% Variance	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments
6900.005	Advertising Bid Advertising	0.00	200.00	(200.00)	-100.0%	0.00	0.00	
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$12,938.00	\$12,838.00	\$100.00	0.8%	\$4,710.08	\$16,132.51	
<b>Location Total: 265 - Public Landing</b>		\$12,938.00	\$212,838.00	(\$199,900.00)	-93.9%	\$4,710.08	\$16,132.51	
<b>Location: 270 - Taylor Landing</b>								
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>								
6550.090	Building Site Expenses General Maintenance Repairs	100.00	100.00	0.00	0.0%	0.00	0.00	
6550.200	Building Site Expenses Portalets	900.00	900.00	0.00	0.0%	476.90	557.97	
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$1,000.00	\$1,000.00	\$0.00	0.0%	\$476.90	\$557.97	
<b>Location Total: 270 - Taylor Landing</b>		\$1,000.00	\$1,000.00	\$0.00	0.0%	\$476.90	\$557.97	
<b>Location: 275 - South Point</b>								
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>								
6160.181	Grant Programs DNR Waterway Improvement Funds	0.00	0.00	0.00	N/A	1,225.00	7,962.50	
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$0.00	\$0.00	\$0.00	0.0%	\$1,225.00	\$7,962.50	
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>								
6550.090	Building Site Expenses General Maintenance Repairs	200.00	200.00	0.00	0.0%	0.00	44.52	
6550.200	Building Site Expenses Portalets	900.00	900.00	0.00	0.0%	476.90	557.97	
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$1,100.00	\$1,100.00	\$0.00	0.0%	\$476.90	\$602.49	
<b>Location Total: 275 - South Point</b>		\$1,100.00	\$1,100.00	\$0.00	0.0%	\$1,701.90	\$8,564.99	
<b>Location: 280 - West Ocean City</b>								
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>								
6550.050	Building Site Expenses Custodial Supplies	2,000.00	1,500.00	500.00	33.3%	29.85	1,213.54	
6550.060	Building Site Expenses Electricity	5,000.00	2,800.00	2,200.00	78.6%	1,285.02	4,656.93	Electricity increase due to ice machine, will be offset by revenue.
6550.090	Building Site Expenses General Maintenance Repairs	17,000.00	17,000.00	0.00	0.0%	949.96	1,680.43	
6550.300	Building Site Expenses Trash Removal	2,000.00	2,000.00	0.00	0.0%	539.82	887.88	
6550.310	Building Site Expenses Water & Sewer	2,000.00	1,500.00	500.00	33.3%	230.25	1,081.35	
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$28,000.00	\$24,800.00	\$3,200.00	12.9%	\$3,034.90	\$9,520.13	
<b>Location Total: 280 - West Ocean City</b>		\$28,000.00	\$24,800.00	\$3,200.00	12.9%	\$3,034.90	\$9,520.13	
<b>Location: 285 - Mason Landing</b>								
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>								
6550.060	Building Site Expenses Electricity	300.00	300.00	0.00	0.0%	121.03	295.66	
6550.090	Building Site Expenses General Maintenance Repairs	100.00	100.00	0.00	0.0%	0.00	0.00	
6550.200	Building Site Expenses Portalets	900.00	900.00	0.00	0.0%	476.90	552.97	
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$1,300.00	\$1,300.00	\$0.00	0.0%	\$597.93	\$848.63	
<b>Location Total: 285 - Mason Landing</b>		\$1,300.00	\$1,300.00	\$0.00	0.0%	\$597.93	\$848.63	
<b>Location: 290 - Shell Mill</b>								
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>								
6550.090	Building Site Expenses General Maintenance Repairs	100.00	100.00	0.00	0.0%	0.00	53.83	
6550.200	Building Site Expenses Portalets	900.00	900.00	0.00	0.0%	481.74	573.14	
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$1,000.00	\$1,000.00	\$0.00	0.0%	\$481.74	\$626.97	
<b>Location Total: 290 - Shell Mill</b>		\$1,000.00	\$1,000.00	\$0.00	0.0%	\$481.74	\$626.97	
<b>Department Total: 1204 - Boat Landings</b>		<b>\$54,438.00</b>	<b>\$326,138.00</b>	<b>(\$271,700.00)</b>	<b>-83.3%</b>	<b>\$15,104.55</b>	<b>\$40,581.34</b>	



**REVENUE**

**Boat Landings**

<u>Dept #</u>	<u>NWS G/L Acct #</u>	<u>G/L ACCOUNT NAME</u>	<u>FY22 ACTUAL</u>	<u>FY23 ACTUAL</u>	<u>FY24 BUDGET</u>	<u>FY24 Actual as of 11/30/23</u>	<u>FY25 BUDGET</u>	<u>VARIANCE</u>
<b>1204</b>	4260.010	Rent/State Revenue -Boat Landings	40,891	82,659	79,067	45,314	79,972	905
	100.5111	ICE VENDING MACHINE FEE			0	0	20,000	20,000
	100.5221	Parking Fees- Boat Landings			0	0	1,000	1,000
	5655	Program Open Space Grants - Parks	1,050,178	13,383	1,371,395	(17,120)	0	(1,371,395)
	5660	Waterway Improvement Grants	7,674	13,716	280,000	(6,858)	12,776	(267,224)
	5664.010	US Fish & Wildlife - Boat Landings	0	0	0	0	0	0
<b>TOTAL</b>			1,098,743	109,758	1,730,462	21,336	113,748	(1,616,714)

Worcester County			1603 Library Budget Requested						
Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance COLA Step Benefits	\$ Variance Department Requested	% Variance Department Requested	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments
<b>Fund: 100 - General Fund</b>									
EXPENSES									
<b>Department: 1603 - Libraries</b>									
<b>Location: 200 - Administration</b>									
<i>PERS SVCS - Personnel Services</i>									
6000.100	Personnel Services Salaries	2,315,654.32	2,198,460.00	64,497.32	52,697.00	2.4%	1,076,886.32	2,028,732.14	
6000.400	Personnel Services Overtime Pay	2,000.00	2,000.00	0.00	0.00	0.0%	0.00	0.00	
6010.030	Benefits Hospitalization Insurance	404,131.94	0.00	404,131.94	0.00	#N/A	0.00	0.00	
6010.060	Benefits Social Security Taxes	176,995.30	0.00	176,995.30	0.00	#N/A	0.00	0.00	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$2,898,781.56	\$2,200,460.00	\$645,624.56	\$52,697.00	2.4%	\$1,076,886.32	\$2,028,732.14	
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6100.090	Administrative Expense Database/Shared Computer costs	0.00	4,000.00	0.00	(4,000.00)	-100.0%	0.00	1,692.46	
6100.100	Administrative Expense Dues, Licenses & Subscriptions	1,600.00	1,600.00	0.00	0.00	0.0%	1,218.00	1,218.00	
6100.190	Administrative Expense Office Supplies	18,000.00	18,000.00	0.00	0.00	0.0%	5,537.37	13,530.27	
6100.210	Administrative Expense Paper	3,000.00	3,000.00	0.00	0.00	0.0%	1,087.33	1,990.86	
6100.230	Administrative Expense Postage & Freight	4,500.00	4,500.00	0.00	0.00	0.0%	449.94	1,518.66	
6110.090	Supplies & Equipment Computers & Printers	20,400.00	17,700.00	0.00	2,700.00	15.3%	875.00	15,739.96	Snow Hill Branch replacement computers for staff and public
6110.125	Supplies & Equipment Equipment Maintenance & Repair	3,000.00	3,000.00	0.00	0.00	0.0%	0.00	278.42	
6110.210	Supplies & Equipment Library AV-Multimedia	78,000.00	78,000.00	0.00	0.00	0.0%	32,401.14	69,300.45	
6110.230	Supplies & Equipment Library Books	186,000.00	186,000.00	0.00	0.00	0.0%	75,631.66	176,356.90	
6110.240	Supplies & Equipment Library Periodicals	28,000.00	25,000.00	0.00	3,000.00	12.0%	25,305.13	24,050.80	Magazines & newspaper collection for all branches
6110.245	Supplies & Equipment Mobile Phones	1,425.00	800.00	0.00	625.00	78.1%	531.36	739.44	
6110.270	Supplies & Equipment Office Equipment Repairs	500.00	500.00	0.00	0.00	0.0%	0.00	0.00	
6110.280	Supplies & Equipment Office Furniture	5,100.00	5,000.00	0.00	100.00	2.0%	5,300.00	3,170.32	
6130.010	Equipment Maintenance Copier Lease	24,300.00	26,100.00	0.00	(1,800.00)	-6.9%	10,748.79	21,338.24	
6130.030	Equipment Maintenance Library Shared Computer System	7,150.00	7,150.00	0.00	0.00	0.0%	0.00	2,300.00	
6130.070	Equipment Maintenance Software Maintenance Agreements	9,000.00	9,460.00	0.00	(460.00)	-4.9%	8,842.68	12,868.64	
6160.095	Grant Programs Library - Miscellaneous	0.00	0.00	0.00	0.00	#N/A	5,120.50	49,807.31	
6160.120	Grant Programs Library Srv Enhancement - ESRL	80,000.00	80,000.00	0.00	0.00	0.0%	33,548.96	80,000.00	
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$469,975.00	\$469,810.00	\$0.00	\$165.00	0.0%	\$206,597.86	\$475,900.73	
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6510.085	Legal Services Other Legal Expenses	1,500.00	1,500.00	0.00	0.00	0.0%	0.00	0.00	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	4,250.00	4,250.00	0.00	0.00	0.0%	1,183.08	916.08	
6540.040	Vehicle Operating Expenses Vehicle Registration	0.00	100.00	0.00	(100.00)	-100.0%	100.00	0.00	
6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	0.00	0.00	0.00	0.00	#N/A	251.24	10.79	
6900.025	Advertising Legal Advertisements	0.00	0.00	0.00	0.00	#N/A	51.00	0.00	
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$5,750.00	\$5,850.00	\$0.00	(\$100.00)	-1.7%	\$1,585.32	\$926.87	
<i>OTHR CHGS - Other Charges</i>									
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	8,800.00	9,000.00	0.00	(200.00)	-2.2%	2,767.28	4,135.48	
7170.100	Benefits & Insurance Property & Liability Insurance	2,200.00	2,200.00	0.00	0.00	0.0%	0.00	0.00	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$11,000.00	\$11,200.00	\$0.00	(\$200.00)	-1.8%	\$2,767.28	\$4,135.48	
<b>Location Total: 200 - Administration</b>		<b>\$3,385,506.56</b>	<b>\$2,687,320.00</b>	<b>\$645,624.56</b>	<b>\$52,562.00</b>	<b>2.0%</b>	<b>\$1,287,836.78</b>	<b>\$2,509,695.22</b>	

Worcester County			1603 Library Budget Requested							
Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance COLA Step Benefits	\$ Variance Department Requested	% Variance Department Requested	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments	
<b>Location: 300 - Snow Hill Branch</b>										
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>										
6550.005	Building Site Expenses Automatic Doors	447.00	447.00	0.00	0.00	0.0%	0.00	0.00		
6550.030	Building Site Expenses Carpet/VCT Cleaning	2,500.00	2,500.00	0.00	0.00	0.0%	0.00	1,928.12		
6550.040	Building Site Expenses Cleaning Contract	0.00	0.00	0.00	0.00	#N/A	180.00	0.00		
6550.050	Building Site Expenses Custodial Supplies	1,500.00	1,500.00	0.00	0.00	0.0%	573.77	1,006.98		
6550.060	Building Site Expenses Electricity	15,000.00	15,000.00	0.00	0.00	0.0%	7,008.70	13,953.86		
6550.080	Building Site Expenses Fire Alarm Testing	500.00	500.00	0.00	0.00	0.0%	0.00	323.89		
6550.081	Building Site Expenses Fire Extinguishers	150.00	150.00	0.00	0.00	0.0%	0.00	31.50		
6550.090	Building Site Expenses General Maintenance Repairs	7,000.00	6,000.00	0.00	1,000.00	16.7%	3,135.40	6,928.05	Increase based on prior years	
6550.120	Building Site Expenses Heating Propane	7,500.00	7,500.00	0.00	0.00	0.0%	2,082.63	6,264.80		
6550.124	Building Site Expenses HVAC Loop Water Treatment	1,000.00	1,500.00	0.00	(500.00)	-33.3%	347.98	695.96		
6550.125	Building Site Expenses HVAC Repairs/Replacement	500.00	500.00	0.00	0.00	0.0%	0.00	0.00		
6550.180	Building Site Expenses Pest Control/Termite Insp	400.00	300.00	0.00	100.00	33.3%	142.00	537.40		
6550.220	Building Site Expenses Security Alarm Monitoring	1,000.00	1,000.00	0.00	0.00	0.0%	306.00	1,162.95		
6550.270	Building Site Expenses Telephone	2,800.00	2,600.00	0.00	200.00	7.7%	1,151.81	2,735.26		
6550.280	Building Site Expenses Tipping Fees	400.00	400.00	0.00	0.00	0.0%	31.25	195.22		
6550.300	Building Site Expenses Trash Removal	1,500.00	1,500.00	0.00	0.00	0.0%	354.00	1,416.00		
6550.310	Building Site Expenses Water & Sewer	4,000.00	1,800.00	0.00	2,200.00	122.2%	2,219.73	2,612.95	Increase based on trend	
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>			\$46,197.00	\$43,197.00	\$0.00	\$3,000.00	6.9%	\$17,533.27	\$39,792.94	
<b>Location Total: 300 - Snow Hill Branch</b>			\$46,197.00	\$43,197.00	\$0.00	\$3,000.00	6.9%	\$17,533.27	\$39,792.94	
<b>Location: 310 - Pocomoke Branch</b>										
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>										
6550.005	Building Site Expenses Automatic Doors	447.00	447.00	0.00	0.00	0.0%	0.00	0.00		
6550.030	Building Site Expenses Carpet/VCT Cleaning	1,000.00	1,000.00	0.00	0.00	0.0%	0.00	483.24		
6550.040	Building Site Expenses Cleaning Contract	9,300.00	9,100.00	0.00	200.00	2.2%	3,697.28	9,823.34		
6550.050	Building Site Expenses Custodial Supplies	800.00	800.00	0.00	0.00	0.0%	241.90	672.23		
6550.060	Building Site Expenses Electricity	10,000.00	10,000.00	0.00	0.00	0.0%	4,008.12	8,665.11		
6550.080	Building Site Expenses Fire Alarm Testing	300.00	300.00	0.00	0.00	0.0%	0.00	298.89		
6550.081	Building Site Expenses Fire Extinguishers	50.00	50.00	0.00	0.00	0.0%	0.00	14.00		
6550.090	Building Site Expenses General Maintenance Repairs	5,000.00	5,000.00	0.00	0.00	0.0%	1,955.95	4,363.49		
6550.110	Building Site Expenses Heating Fuel Oil	5,000.00	5,000.00	0.00	0.00	0.0%	828.17	3,437.63		
6550.124	Building Site Expenses HVAC Loop Water Treatment	600.00	1,000.00	0.00	(400.00)	-40.0%	260.98	521.96		
6550.180	Building Site Expenses Pest Control/Termite Insp	400.00	300.00	0.00	100.00	33.3%	142.00	537.40		
6550.220	Building Site Expenses Security Alarm Monitoring	1,200.00	1,000.00	0.00	200.00	20.0%	102.00	533.94		
6550.270	Building Site Expenses Telephone	3,000.00	2,500.00	0.00	500.00	20.0%	1,262.03	2,518.65		
6550.280	Building Site Expenses Tipping Fees	400.00	400.00	0.00	0.00	0.0%	10.00	80.49		
6550.300	Building Site Expenses Trash Removal	50.00	50.00	0.00	0.00	0.0%	0.00	0.00		
6550.310	Building Site Expenses Water & Sewer	500.00	500.00	0.00	0.00	0.0%	33.82	187.40		
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>			\$38,047.00	\$37,447.00	\$0.00	\$600.00	1.6%	\$12,542.25	\$32,137.77	
<b>Location Total: 310 - Pocomoke Branch</b>			\$38,047.00	\$37,447.00	\$0.00	\$600.00	1.6%	\$12,542.25	\$32,137.77	

Worcester County			1603 Library Budget Requested							
Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance COLA Step Benefits	\$ Variance Department Requested	% Variance Department Requested	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments	
<b>Location: 320 - Berlin Branch</b>										
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>										
6550.030	Building Site Expenses Carpet/VCT Cleaning	1,500.00	2,000.00	0.00	(500.00)	-25.0%	0.00	711.20		
6550.040	Building Site Expenses Cleaning Contract	15,100.00	15,000.00	0.00	100.00	0.7%	5,998.72	14,985.33		
6550.050	Building Site Expenses Custodial Supplies	1,800.00	1,800.00	0.00	0.00	0.0%	555.78	1,277.44		
6550.060	Building Site Expenses Electricity	10,000.00	10,000.00	0.00	0.00	0.0%	3,217.25	5,719.64		
6550.070	Building Site Expenses Elevator Testing	3,000.00	3,000.00	0.00	0.00	0.0%	1,455.00	2,442.00		
6550.080	Building Site Expenses Fire Alarm Testing	600.00	1,200.00	0.00	(600.00)	-50.0%	0.00	348.89		
6550.081	Building Site Expenses Fire Extinguishers	50.00	50.00	0.00	0.00	0.0%	0.00	28.00		
6550.090	Building Site Expenses General Maintenance Repairs	7,500.00	4,000.00	0.00	3,500.00	87.5%	(434.81)	7,384.28	Increase based on trend	
6550.124	Building Site Expenses HVAC Loop Water Treatment	1,200.00	1,000.00	0.00	200.00	20.0%	260.98	521.96		
6550.180	Building Site Expenses Pest Control/Termite Insp	400.00	300.00	0.00	100.00	33.3%	142.00	312.40		
6550.220	Building Site Expenses Security Alarm Monitoring	1,200.00	1,000.00	0.00	200.00	20.0%	204.00	408.00		
6550.250	Building Site Expenses Sprinkler Testing	1,800.00	1,800.00	0.00	0.00	0.0%	500.00	990.00		
6550.270	Building Site Expenses Telephone	5,000.00	5,500.00	0.00	(500.00)	-9.1%	1,684.29	3,987.81		
6550.280	Building Site Expenses Tipping Fees	400.00	400.00	0.00	0.00	0.0%	0.00	98.96		
6550.300	Building Site Expenses Trash Removal	600.00	750.00	0.00	(150.00)	-20.0%	95.00	380.00		
6550.310	Building Site Expenses Water & Sewer	3,000.00	3,000.00	0.00	0.00	0.0%	739.58	1,466.04		
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>			\$53,150.00	\$50,800.00	\$0.00	\$2,350.00	4.6%	\$14,417.79	\$41,061.95	
<b>Location Total: 320 - Berlin Branch</b>			\$53,150.00	\$50,800.00	\$0.00	\$2,350.00	4.6%	\$14,417.79	\$41,061.95	
<b>Location: 325 - Ocean Pines Branch</b>										
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>										
6550.005	Building Site Expenses Automatic Doors	638.00	638.00	0.00	0.00	0.0%	0.00	0.00		
6550.030	Building Site Expenses Carpet/VCT Cleaning	2,500.00	3,200.00	0.00	(700.00)	-21.9%	0.00	1,680.40		
6550.040	Building Site Expenses Cleaning Contract	16,600.00	16,200.00	0.00	400.00	2.5%	6,585.60	16,411.80		
6550.050	Building Site Expenses Custodial Supplies	1,800.00	1,800.00	0.00	0.00	0.0%	914.99	1,762.35		
6550.060	Building Site Expenses Electricity	37,000.00	37,000.00	0.00	0.00	0.0%	17,661.00	32,172.00		
6550.080	Building Site Expenses Fire Alarm Testing	1,000.00	1,350.00	0.00	(350.00)	-25.9%	0.00	348.89		
6550.081	Building Site Expenses Fire Extinguishers	50.00	50.00	0.00	0.00	0.0%	0.00	45.50		
6550.090	Building Site Expenses General Maintenance Repairs	13,000.00	13,000.00	0.00	0.00	0.0%	1,874.56	11,463.24		
6550.120	Building Site Expenses Heating Propane	16,000.00	17,000.00	0.00	(1,000.00)	-5.9%	1,385.83	12,603.80		
6550.124	Building Site Expenses HVAC Loop Water Treatment	1,000.00	1,000.00	0.00	0.00	0.0%	260.98	521.96		
6550.125	Building Site Expenses HVAC Repairs/Replacement	2,000.00	2,000.00	0.00	0.00	0.0%	0.00	0.00		
6550.180	Building Site Expenses Pest Control/Termite Insp	400.00	300.00	0.00	100.00	33.3%	142.00	312.40		
6550.220	Building Site Expenses Security Alarm Monitoring	1,000.00	1,000.00	0.00	0.00	0.0%	204.00	848.95		
6550.250	Building Site Expenses Sprinkler Testing	1,800.00	1,800.00	0.00	0.00	0.0%	910.00	1,660.00		
6550.270	Building Site Expenses Telephone	4,000.00	4,000.00	0.00	0.00	0.0%	1,505.05	3,556.96		
6550.280	Building Site Expenses Tipping Fees	400.00	400.00	0.00	0.00	0.0%	31.00	272.96		
6550.300	Building Site Expenses Trash Removal	2,300.00	2,300.00	0.00	0.00	0.0%	552.00	2,208.00		
6550.310	Building Site Expenses Water & Sewer	3,500.00	3,500.00	0.00	0.00	0.0%	814.60	2,971.36		
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>			\$104,988.00	\$106,538.00	\$0.00	(\$1,550.00)	-1.5%	\$32,841.61	\$88,840.57	
<i>CAP EQ - Capital Equipment</i>										
9010.050	Capital Equipment Building Improvements	25,000.00	0.00	0.00	25,000.00	#N/A	0.00	0.00	Security System & Cameras for the Ocean Pines Library	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>			\$25,000.00	\$0.00	\$0.00	\$25,000.00	#N/A	\$0.00	\$0.00	
<b>Location Total: 325 - Ocean Pines Branch</b>			\$129,988.00	\$106,538.00	\$0.00	\$23,450.00	22.0%	\$32,841.61	\$88,840.57	

Worcester County			1603 Library Budget Requested							
Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance COLA Step Benefits	\$ Variance Department Requested	% Variance Department Requested	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments	
<b>Location: 335 - Ocean City 100th St. Branch</b>										
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>										
6550.005	Building Site Expenses Automatic Doors	575.00	575.00	0.00	0.00	0.0%	0.00	0.00		
6550.030	Building Site Expenses Carpet/VCT Cleaning	1,600.00	1,600.00	0.00	0.00	0.0%	0.00	989.90		
6550.040	Building Site Expenses Cleaning Contract	13,300.00	13,000.00	0.00	300.00	2.3%	5,268.48	13,107.12		
6550.050	Building Site Expenses Custodial Supplies	1,800.00	1,800.00	0.00	0.00	0.0%	200.49	1,279.39		
6550.060	Building Site Expenses Electricity	40,000.00	40,000.00	0.00	0.00	0.0%	16,170.36	35,989.85		
6550.070	Building Site Expenses Elevator Testing	4,000.00	3,000.00	0.00	1,000.00	33.3%	1,560.75	3,808.97	Increase based on trend	
6550.080	Building Site Expenses Fire Alarm Testing	450.00	400.00	0.00	50.00	12.5%	190.07	692.96		
6550.081	Building Site Expenses Fire Extinguishers	50.00	50.00	0.00	0.00	0.0%	0.00	31.50		
6550.090	Building Site Expenses General Maintenance Repairs	14,000.00	14,000.00	0.00	0.00	0.0%	1,829.67	20,106.65		
6550.124	Building Site Expenses HVAC Loop Water Treatment	800.00	1,000.00	0.00	(200.00)	-20.0%	260.98	521.96		
6550.125	Building Site Expenses HVAC Repairs/Replacement	2,000.00	2,000.00	0.00	0.00	0.0%	0.00	0.00		
6550.140	Building Site Expenses Internet Access	1,800.00	1,500.00	0.00	300.00	20.0%	882.73	1,642.80		
6550.180	Building Site Expenses Pest Control/Termite Insp	400.00	300.00	0.00	100.00	33.3%	142.00	312.40		
6550.220	Building Site Expenses Security Alarm Monitoring	1,500.00	1,000.00	0.00	500.00	50.0%	354.00	1,268.65		
6550.242	Building Site Expenses Sewage Pump Monitoring	300.00	300.00	0.00	0.00	0.0%	0.00	0.00		
6550.250	Building Site Expenses Sprinkler Testing	1,800.00	1,800.00	0.00	0.00	0.0%	850.00	1,520.00		
6550.270	Building Site Expenses Telephone	4,000.00	4,000.00	0.00	0.00	0.0%	1,502.76	3,458.07		
6550.280	Building Site Expenses Tipping Fees	400.00	400.00	0.00	0.00	0.0%	63.00	72.73		
6550.300	Building Site Expenses Trash Removal	100.00	100.00	0.00	0.00	0.0%	0.00	0.00		
6550.310	Building Site Expenses Water & Sewer	4,500.00	3,500.00	0.00	1,000.00	28.6%	2,175.58	4,285.39	Increase based on trend	
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>			\$93,375.00	\$90,325.00	\$0.00	\$3,050.00	3.4%	\$31,450.87	\$89,088.34	
<b>Location Total: 335 - Ocean City 100th St. Branch</b>			\$93,375.00	\$90,325.00	\$0.00	\$3,050.00	3.4%	\$31,450.87	\$89,088.34	
<b>Department Total: 1603 - Libraries</b>			<b>\$3,746,263.56</b>	<b>\$3,015,627.00</b>	<b>\$645,624.56</b>	<b>\$85,012.00</b>	<b>2.8%</b>	<b>\$1,396,622.57</b>	<b>\$2,800,616.79</b>	

# REVENUE

## Library

<u>Dept #</u>	<u>NWS G/L</u> <u>Acct #</u>	<u>G/L ACCOUNT NAME</u>	<u>FY22 ACTUAL</u>	<u>FY23 ACTUAL</u>	<u>FY24</u> <u>BUDGET</u>	<u>FY24 Actual as</u> <u>of 2/29/24</u>	<u>FY25 BUDGET</u>	<u>Variance</u>
<b>1603</b>	5075	Library Charges	16,859	20,971	10,000	13,652	12,000	2,000
	5076	Library Charge -E-Rate	971	986	850	5,712	850	0
	5530	Eastern Shore Lib Grant	75,000	80,000	80,000	33,912	80,000	0
	5640	State Library Aid	174,602	183,610	183,610	126,808	197,150	13,540
	5735.060	Other Grants Library	3,447	9,593	0	4,200	0	0
	5900	Library Federal Grants	120,838	40,215	0	3,551		0
<b>TOTAL</b>			391,717	335,375	274,460	187,835	290,000	15,540

State Aid On Behalf:

Retirement - Libraries	273,346	281,811	0	281,811	0
------------------------	---------	---------	---	---------	---

**Worcester County 1202 Roads Budget Requested**

Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance COLA Step Benefits	\$ Variance	% Variance Department Requested	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments
<b>Fund: 100 - General Fund</b>									
EXPENSES									
<b>Department: 1202 - Roads</b>									
<i>PERS SVCS - Personnel Services</i>									
6000.100	Personnel Services Salaries	1,906,659.82	1,787,122.00	112,703.82	6,834.00	0.4%	865,402.76	1,519,393.83	
6000.400	Personnel Services Overtime Pay	20,000.00	20,000.00	0.00	0.00	0.0%	(1,075.97)	568.37	
6010.030	Benefits Hospitalization Insurance	479,742.66	0.00	479,742.66	0.00	#N/A	0.00	0.00	
6010.060	Benefits Social Security Taxes	145,400.65	0.00	145,400.65	0.00	#N/A	0.00	0.00	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$2,551,803.13	\$1,807,122.00	\$737,847.13	\$6,834.00	0.4%	\$864,326.79	\$1,519,962.20	
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6100.080	Administrative Expense Copier Supplies	400.00	400.00	0.00	0.00	0.0%	73.73	177.13	
6100.100	Administrative Expense Dues, Licenses & Subscriptions	773.00	818.00	0.00	(45.00)	-5.5%	619.00	136.00	
6100.110	Administrative Expense Envelopes	0.00	0.00	0.00	0.00	#N/A	0.00	86.81	
6100.190	Administrative Expense Office Supplies	1,400.00	1,400.00	0.00	0.00	0.0%	526.54	1,094.81	
6110.080	Supplies & Equipment Computer Repairs & Supplies	160.00	160.00	0.00	0.00	0.0%	0.00	380.67	
6110.090	Supplies & Equipment Computers & Printers	7,180.00	0.00	0.00	7,180.00	#N/A	1,405.87	3,048.65	Replacement computer per IT and 5 tablets for foreman
6110.120	Supplies & Equipment Equipment Rental	456.00	456.00	0.00	0.00	0.0%	227.70	455.40	
6110.125	Supplies & Equipment Equipment Maintenance & Repair	3,710.00	3,665.00	0.00	45.00	1.2%	1,553.61	2,369.52	
6110.245	Supplies & Equipment Mobile Phones	6,864.00	3,348.00	0.00	3,516.00	105.0%	1,760.87	3,754.40	Increase for tablet data access
6110.270	Supplies & Equipment Office Equipment Repairs	0.00	0.00	0.00	0.00	#N/A	34.93	0.00	
6110.340	Supplies & Equipment Safety Program Equipment	4,500.00	6,000.00	0.00	(1,500.00)	-25.0%	2,112.46	3,118.58	
6110.345	Supplies & Equipment Salt	8,350.00	8,350.00	0.00	0.00	0.0%	0.00	0.00	
6110.365	Supplies & Equipment Shop Supplies	5,000.00	5,000.00	0.00	0.00	0.0%	2,794.45	6,544.99	
6110.370	Supplies & Equipment Sign Materials	50,000.00	50,000.00	0.00	0.00	0.0%	14,436.23	49,334.37	
6110.390	Supplies & Equipment Small Equipment	20,000.00	20,000.00	0.00	0.00	0.0%	1,570.43	17,099.87	
6110.400	Supplies & Equipment Striping Paint & Supplies	70,000.00	35,000.00	0.00	35,000.00	100.0%	93.83	31,572.86	Increase to allow for more striping retrace
6110.420	Supplies & Equipment Tools & Supplies	15,000.00	15,000.00	0.00	0.00	0.0%	14,247.15	3,353.17	
6130.010	Equipment Maintenance Copier Lease	1,305.00	1,305.00	0.00	0.00	0.0%	434.72	1,304.16	
6130.055	Equipment Maintenance Roads Management System	12,700.00	1,800.00	0.00	10,900.00	605.6%	0.00	1,883.00	Increase for Work Order computerized system
6130.075	Equipment Maintenance Software Upgrades	2,400.00	2,400.00	0.00	0.00	0.0%	0.00	0.00	
6140.010	Road Maintenance Materials Blacktop for Overlay	1,000,000.00	1,000,000.00	0.00	0.00	0.0%	505,264.33	994,640.14	
6140.020	Road Maintenance Materials Patching Material	25,000.00	25,000.00	0.00	0.00	0.0%	12,933.31	24,266.62	
6140.030	Road Maintenance Materials Stone	62,000.00	50,000.00	0.00	12,000.00	24.0%	0.00	47,382.67	Increase to purchase fill dirt
6140.040	Road Maintenance Materials Pipe	120,000.00	120,000.00	0.00	0.00	0.0%	112,630.30	60,000.00	
6140.050	Road Maintenance Materials Bridge Material	2,500.00	5,000.00	0.00	(2,500.00)	-50.0%	0.00	1,474.27	
6140.060	Road Maintenance Materials Other	1,500.00	3,000.00	0.00	(1,500.00)	-50.0%	269.24	981.41	
6150.050	Uniforms & Personal Equipment Uniforms	18,200.00	19,000.00	0.00	(800.00)	-4.2%	13,718.59	16,161.38	
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$1,439,398.00	\$1,377,102.00	\$0.00	\$62,296.00	4.5%	\$686,707.29	\$1,270,620.88	
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6530.080	Consulting Services Physicals, Shots & Drug Testing	150.00	150.00	0.00	0.00	0.0%	45.00	0.00	
6540.010	Vehicle Operating Expenses Equipment/Vehicle Rental	5,000.00	5,000.00	0.00	0.00	0.0%	0.00	1,969.99	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	220,000.00	220,000.00	0.00	0.00	0.0%	123,476.56	207,402.11	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	133,500.00	133,500.00	0.00	0.00	0.0%	75,161.43	159,536.69	
6540.040	Vehicle Operating Expenses Vehicle Registration	200.00	400.00	0.00	(200.00)	-50.0%	(100.00)	100.00	
6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	50,000.00	50,000.00	0.00	0.00	0.0%	6,192.04	42,541.36	
6540.060	Vehicle Operating Expenses Vehicle Equipment	5,160.00	5,160.00	0.00	0.00	0.0%	2,154.00	4,603.87	
6550.030	Building Site Expenses Carpet/VCT Cleaning	1,000.00	800.00	0.00	200.00	25.0%	0.00	930.90	
6550.040	Building Site Expenses Cleaning Contract	4,200.00	4,050.00	0.00	150.00	3.7%	1,635.48	4,299.30	
6550.050	Building Site Expenses Custodial Supplies	1,300.00	1,300.00	0.00	0.00	0.0%	521.59	1,073.00	

Worcester County		1202 Roads Budget Requested							
Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance COLA Step Benefits	\$ Variance	% Variance Department Requested	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments
6550.060	Building Site Expenses Electricity	14,000.00	12,000.00	0.00	2,000.00	16.7%	6,003.84	14,006.53	Increase based on actual
6550.080	Building Site Expenses Fire Alarm Testing	900.00	900.00	0.00	0.00	0.0%	0.00	722.78	
6550.081	Building Site Expenses Fire Extinguishers	1,250.00	1,250.00	0.00	0.00	0.0%	0.00	375.50	
6550.085	Building Site Expenses Generator Fuel Oil	300.00	300.00	0.00	0.00	0.0%	0.00	0.00	
6550.090	Building Site Expenses General Maintenance Repairs	5,000.00	5,000.00	0.00	0.00	0.0%	1,314.67	19,455.22	
6550.100	Building Site Expenses Generator Services & Repairs	750.00	750.00	0.00	0.00	0.0%	225.00	450.00	
6550.120	Building Site Expenses Heating Propane	5,500.00	5,500.00	0.00	0.00	0.0%	961.91	3,077.64	
6550.140	Building Site Expenses Internet Access	2,640.00	0.00	0.00	2,640.00	#N/A	1,219.00	566.94	Increase for internet access at Pocomoke Shop due to upgrades
6550.180	Building Site Expenses Pest Control/Termite Insp	300.00	300.00	0.00	0.00	0.0%	75.00	0.00	
6550.200	Building Site Expenses Portalets	0.00	0.00	0.00	0.00	#N/A	0.00	239.82	
6550.220	Building Site Expenses Security Alarm Monitoring	2,072.00	1,100.00	0.00	972.00	88.4%	396.00	745.00	
6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	780.00	780.00	0.00	0.00	0.0%	0.00	780.00	
6550.270	Building Site Expenses Telephone	3,000.00	3,000.00	0.00	0.00	0.0%	1,194.36	2,848.72	
6600.010	Road Maintenance Ocean Pines Per Agreement	195,866.00	161,425.00	0.00	34,441.00	21.3%	0.00	137,482.48	Increase based on FY25 estimated HUR Revenue
6600.015	Road Maintenance Paving and Re-paving	5,000.00	5,000.00	0.00	0.00	0.0%	0.00	1,773.66	
6600.020	Road Maintenance Special Road Construction	15,000.00	15,000.00	0.00	0.00	0.0%	185.38	1,764.36	
6600.025	Road Maintenance Contractual Services	50,000.00	50,000.00	0.00	0.00	0.0%	3,795.70	24,996.37	
6600.040	Road Maintenance Street Lighting	125,000.00	115,000.00	0.00	10,000.00	8.7%	53,698.52	124,667.47	Increase based on actual
6600.055	Road Maintenance Tipping Fees - Litter	3,500.00	5,000.00	0.00	(1,500.00)	-30.0%	1,512.05	3,243.45	
6900.025	Advertising Legal Advertisements	500.00	1,300.00	0.00	(800.00)	-61.5%	51.00	377.25	
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$851,868.00	\$803,965.00	\$0.00	\$47,903.00	6.0%	\$279,718.53	\$760,030.41	
<i>OTHR CHGS - Other Charges</i>									
7000.060	Travel, Training & Expense Educational Training	9,613.00	11,801.00	0.00	(2,188.00)	-18.5%	3,336.00	13,984.08	
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	500.00	500.00	0.00	0.00	0.0%	350.00	18.00	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$10,113.00	\$12,301.00	\$0.00	(\$2,188.00)	-17.8%	\$3,686.00	\$14,002.08	
<i>CAP EQ - Capital Equipment</i>									
9010.010	Capital Equipment New Vehicles	486,592.00	430,000.00	0.00	56,592.00	13.2%	0.00	0.00	Increase due to requested replacement vehicles
9010.050	Capital Equipment Building Improvements	162,100.00	0.00	0.00	162,100.00	#N/A	0.00	0.00	Increase due to upgrading well and salt brine operations
9010.070	Capital Equipment Heavy Equipment	83,508.00	82,645.00	0.00	863.00	1.0%	1,958.55	0.00	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$732,200.00	\$512,645.00	\$0.00	\$219,555.00	42.8%	\$1,958.55	\$0.00	
<b>Department Total: 1202 - Roads</b>		<b>\$5,585,382.13</b>	<b>\$4,513,135.00</b>	<b>\$737,847.13</b>	<b>\$334,400.00</b>	<b>7.4%</b>	<b>\$1,836,397.16</b>	<b>\$3,564,615.57</b>	



# REVENUE

## ROADS DEPARTMENT

<u>Dept #</u>	<u>NWS G/L</u> <u>Acct #</u>	<u>G/L ACCOUNT NAME</u>	<u>FY22 ACTUAL</u>	<u>FY23 ACTUAL</u>	<u>FY24 BUDGET</u>	<u>FY24 Actual as of 2/29/24</u>	<u>FY25 BUDGET</u>	<u>Variance</u>
<b>1202</b>	4300	Highway User Gasoline Tax	1,238,423	1,251,320	1,470,169	528,087	1,738,142	267,973
	5105.100	Public Works-Pipe Sales	34,468	35,977	30,000	32,084	50,000	20,000
	5107	Roads Dept Fees	2,151	1,242	2,500	823	1,500	(1,000)
	5665	State Aid for Bridges	0	0	0	0	0	0
	5735.010	Other Grants - Roads	0	0	0	0	0	0
<b>TOTAL</b>			1,275,042	1,288,539	1,502,669	560,994	1,789,642	286,973

Worcester County			1201 Maintenance Budget Requested							
Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance COLA, Step, Benefits	\$ Variance Department Requested	% Variance Department Requested	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments	
<b>Fund: 100 - General Fund</b>										
EXPENSES										
<b>Department: 1201 - Maintenance</b>										
<i>PERS SVCS - Personnel Services</i>										
6000.100	Personnel Services Salaries	1,440,771.90	1,352,105.00	89,374.90	(708.00)	-0.1%	666,720.48	1,229,943.66		
6000.400	Personnel Services Overtime Pay	7,500.00	7,500.00	0.00	0.00	0.0%	1,256.82	4,335.94		
6010.030	Benefits Hospitalization Insurance	253,989.58	0.00	253,989.58	0.00	#N/A	0.00	0.00		
6010.060	Benefits Social Security Taxes	109,207.32	0.00	109,207.32	0.00	#N/A	0.00	0.00		
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$1,811,468.80	\$1,359,605.00	\$452,571.80	(\$708.00)	-0.1%	\$667,977.30	\$1,234,279.60		
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>										
6100.100	Administrative Expense Dues, Licenses & Subscriptions	9,945.00	8,430.00	0.00	1,515.00	18.0%	7,475.00	214.00	RSMeans renewal cost & trade license renewals	
6100.190	Administrative Expense Office Supplies	1,000.00	1,000.00	0.00	0.00	0.0%	116.58	562.70		
6110.090	Supplies & Equipment Computers & Printers	800.00	10,800.00	0.00	(10,000.00)	-92.6%	4,951.00	0.00	2 desktop computers identified by IT needing replacement	
6110.120	Supplies & Equipment Equipment Rental	0.00	474.00	0.00	(474.00)	-100.0%	113.85	455.40	eliminated contracted service for water cooler	
6110.200	Supplies & Equipment Lawn Equipment & Maintenance	4,500.00	4,400.00	0.00	100.00	2.3%	2,613.95	8,776.21		
6110.245	Supplies & Equipment Mobile Phones	14,952.00	14,400.00	0.00	552.00	3.8%	6,094.22	13,697.66		
6110.320	Supplies & Equipment Radio Supplies	2,000.00	2,000.00	0.00	0.00	0.0%	0.00	0.00		
6110.340	Supplies & Equipment Safety Program Equipment	3,500.00	3,500.00	0.00	0.00	0.0%	0.00	3,194.25		
6110.420	Supplies & Equipment Tools & Supplies	26,000.00	7,500.00	0.00	18,500.00	246.7%	1,395.25	8,345.29	Requesting new sewer pipe camera and snake drum machine	
6130.035	Equipment Maintenance Maintenance Management Service	24,450.00	23,850.00	0.00	600.00	2.5%	23,849.31	17,837.98		
6150.050	Uniforms & Personal Equipment Uniforms	11,400.00	11,800.00	0.00	(400.00)	-3.4%	7,086.21	11,154.10		
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$98,547.00	\$88,154.00	\$0.00	\$10,393.00	11.8%	\$53,695.37	\$64,237.59		
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>										
6530.080	Consulting Services Physicals, Shots & Drug Testing	100.00	100.00	0.00	0.00	0.0%	0.00	0.00		
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	45,000.00	40,000.00	0.00	5,000.00	12.5%	23,485.02	41,767.65	increased for inflationary costs	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	10,000.00	10,000.00	0.00	0.00	0.0%	4,820.82	8,240.39		
6540.040	Vehicle Operating Expenses Vehicle Registration	100.00	0.00	0.00	100.00	#N/A	0.00	100.00		
6540.060	Vehicle Operating Expenses Vehicle Equipment	7,500.00	18,475.00	0.00	(10,975.00)	-59.4%	7,056.96	21,713.98	requesting new lift gate, van shelving and safety lights	
6540.080	Vehicle Operating Expenses Heavy Equipment Maintenance	2,500.00	0.00	0.00	2,500.00	#N/A	1,494.24	0.00	New account for fork lift and man lift(s) annual inspections and repairs	
6550.030	Building Site Expenses Carpet/VCT Cleaning	3,200.00	2,200.00	0.00	1,000.00	45.5%	250.00	1,043.70		
6550.050	Building Site Expenses Custodial Supplies	1,200.00	1,200.00	0.00	0.00	0.0%	340.35	1,226.36		
6550.060	Building Site Expenses Electricity	9,500.00	8,500.00	0.00	1,000.00	11.8%	4,410.53	9,447.11	Increased due to historical expenditures	
6550.080	Building Site Expenses Fire Alarm Testing	325.00	300.00	0.00	25.00	8.3%	0.00	323.85		
6550.081	Building Site Expenses Fire Extinguishers	400.00	400.00	0.00	0.00	0.0%	0.00	240.50		
6550.085	Building Site Expenses Generator Fuel Oil	1,000.00	0.00	0.00	1,000.00	#N/A	0.00	0.00	New account due to adding facility emergency generator	
6550.090	Building Site Expenses General Maintenance Repairs	5,500.00	5,500.00	0.00	0.00	0.0%	1,058.30	5,081.97		
6550.100	Building Site Expenses Generator Services & Repairs	1,000.00	0.00	0.00	1,000.00	#N/A	0.00	0.00	New account due to adding facility emergency generator	
6550.120	Building Site Expenses Heating Propane	5,000.00	5,000.00	0.00	0.00	0.0%	105.12	2,922.26		
6550.180	Building Site Expenses Pest Control/Termite Insp	348.00	250.00	0.00	98.00	39.2%	142.00	284.00		
6550.220	Building Site Expenses Security Alarm Monitoring	564.00	564.00	0.00	0.00	0.0%	141.00	564.00		
6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	450.00	450.00	0.00	0.00	0.0%	0.00	0.00		
6550.280	Building Site Expenses Tipping Fees	300.00	300.00	0.00	0.00	0.0%	10.00	20.00		

Worcester County			1201 Maintenance Budget Requested							
Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance COLA, Step, Benefits	\$ Variance Department Requested	% Variance Department Requested	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments	
6550.300	Building Site Expenses Trash Removal	1,421.00	825.00	0.00	596.00	72.2%	174.00	754.00		
6800.010	Custodial Services Custodial Purchases	65,000.00	60,000.00	0.00	5,000.00	8.3%	30,490.13	51,396.49	increase for inflationary expenses	
6800.020	Custodial Services Custodial Supply Billing	(60,000.00)	(55,000.00)	0.00	(5,000.00)	9.1%	(24,718.47)	(54,199.54)	inflationary increase passed on to departments	
6900.005	Advertising Bid Advertising	500.00	500.00	0.00	0.00	0.0%	27.75	262.00		
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$100,908.00	\$99,564.00	\$0.00	\$1,344.00	1.3%	\$49,287.75	\$91,188.72		
<i>OTHR CHGS - Other Charges</i>										
7000.040	Travel, Training & Expense Continuing Education/Certificati	8,500.00	8,500.00	0.00	0.00	0.0%	0.00	6,945.65		
7000.060	Travel, Training & Expense Educational Training	2,500.00	2,500.00	0.00	0.00	0.0%	409.00	105.00		
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	6,550.00	0.00	0.00	6,550.00	#N/A	0.00	0.00	New account-hurricane conference	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$17,550.00	\$11,000.00	\$0.00	\$6,550.00	59.5%	\$409.00	\$7,050.65		
<i>CAP EQ - Capital Equipment</i>										
9010.010	Capital Equipment New Vehicles	60,000.00	19,500.00	0.00	40,500.00	207.7%	16,762.98	11,896.07	Custodial work van replacement	
9010.070	Capital Equipment Heavy Equipment	43,750.00	59,950.00	0.00	(16,200.00)	-27.0%	36,343.41	0.00	New mini excavator and attachments for various projects such as digging, landscaping and trenching	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$103,750.00	\$79,450.00	\$0.00	\$24,300.00	30.6%	\$53,106.39	\$11,896.07		
<b>Department Total: 1201 - Maintenance</b>		<b>\$2,132,223.80</b>	<b>\$1,637,773.00</b>	<b>\$452,571.80</b>	<b>\$41,879.00</b>	<b>2.6%</b>	<b>\$824,475.81</b>	<b>\$1,408,652.63</b>		

Worcester County			Mosquito Control Budget Requested						
Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance COLA Step Benefits	\$ Variance Department Requested	% Variance Department Requested	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments
<b>Fund: 100 - General Fund</b>									
EXPENSES									
<b>Department: 1302 - Mosquito Control</b>									
<i>PERS SVCS - Personnel Services</i>									
6000.100	Personnel Services Salaries	70,606.97	66,248.00	4,358.97	0.00	0.0%	33,124.03	63,336.03	
6000.400	Personnel Services Overtime Pay	1,000.00	1,000.00	0.00	0.00	0.0%	0.00	0.00	
6010.030	Benefits Hospitalization Insurance	7,892.36	0.00	7,892.36	0.00	#N/A	0.00	0.00	
6010.060	Benefits Social Security Taxes	5,402.00	0.00	5,402.00	0.00	#N/A	0.00	0.00	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$84,901.33	\$67,248.00	\$17,653.33	\$0.00	0.0%	\$33,124.03	\$63,336.03	
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6100.080	Administrative Expense Copier Supplies	100.00	100.00	0.00	0.00	0.0%	0.00	0.00	
6100.100	Administrative Expense Dues, Licenses & Subscriptions	100.00	100.00	0.00	0.00	0.0%	0.00	0.00	
6100.190	Administrative Expense Office Supplies	300.00	300.00	0.00	0.00	0.0%	0.00	339.68	
6110.245	Supplies & Equipment Mobile Phones	525.00	500.00	0.00	25.00	5.0%	211.95	508.42	
6110.340	Supplies & Equipment Safety Program Equipment	1,000.00	1,000.00	0.00	0.00	0.0%	0.00	981.27	
6110.420	Supplies & Equipment Tools & Supplies	500.00	500.00	0.00	0.00	0.0%	12.33	389.57	
6130.010	Equipment Maintenance Copier Lease	300.00	550.00	0.00	(250.00)	-45.5%	127.13	300.73	
6150.050	Uniforms & Personal Equipment Uniforms	500.00	500.00	0.00	0.00	0.0%	362.47	495.64	
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$3,325.00	\$3,550.00	\$0.00	(\$225.00)	-6.3%	\$713.88	\$3,015.31	
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	12,500.00	12,500.00	0.00	0.00	0.0%	5,955.13	10,253.99	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	4,000.00	4,000.00	0.00	0.00	0.0%	1,370.61	3,427.17	
6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	2,000.00	2,000.00	0.00	0.00	0.0%	0.00	0.00	
6550.050	Building Site Expenses Custodial Supplies	200.00	200.00	0.00	0.00	0.0%	43.14	146.45	
6550.060	Building Site Expenses Electricity	3,500.00	2,300.00	0.00	1,200.00	52.2%	609.76	2,282.54	Increased due to moving into new facility
6550.080	Building Site Expenses Fire Alarm Testing	325.00	0.00	0.00	325.00	#N/A	0.00	0.00	
6550.081	Building Site Expenses Fire Extinguishers	150.00	150.00	0.00	0.00	0.0%	0.00	28.00	
6550.090	Building Site Expenses General Maintenance Repairs	5,500.00	5,500.00	0.00	0.00	0.0%	1,548.00	5,310.60	
6550.220	Building Site Expenses Security Alarm Monitoring	975.00	0.00	0.00	975.00	#N/A	0.00	0.00	
6550.270	Building Site Expenses Telephone	500.00	500.00	0.00	0.00	0.0%	221.35	404.61	
6550.280	Building Site Expenses Tipping Fees	100.00	100.00	0.00	0.00	0.0%	10.00	0.00	
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$29,750.00	\$27,250.00	\$0.00	\$2,500.00	9.2%	\$9,757.99	\$21,853.36	
<i>OTHR CHGS - Other Charges</i>									
7000.040	Travel, Training & Expense Continuing Education/Certificati	200.00	200.00	0.00	0.00	0.0%	0.00	75.00	
7120.030	Other Non-Matching Expenses Appropriation for Mosquito Cont.	95,000.00	70,000.00	0.00	25,000.00	35.7%	0.00	59,065.06	Increased for inflationary costs of aerial applicators and program operation.
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$95,200.00	\$70,200.00	\$0.00	\$25,000.00	35.6%	\$0.00	\$59,140.06	
<i>CAP EQ - Capital Equipment</i>									
9010.010	Capital Equipment New Vehicles	0.00	32,250.00	0.00	(32,250.00)	-100.0%	28,887.95	0.00	No vehicles needed
9010.050	Capital Equipment Building Improvements	21,250.00	0.00	0.00	21,250.00	#N/A	0.00	0.00	Parking lot stabilization, paving and drainage improvements
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$21,250.00	\$32,250.00	\$0.00	(\$11,000.00)	-34.1%	\$28,887.95	\$0.00	
<b>Department Total: 1302 - Mosquito Control</b>		<b>\$234,426.33</b>	<b>\$200,498.00</b>	<b>\$17,653.33</b>	<b>\$16,275.00</b>	<b>8.1%</b>	<b>\$72,483.85</b>	<b>\$147,344.76</b>	

# REVENUE

## Mosquito Control

<u>Dept #</u>	<u>NWS G/L</u> <u>Acct #</u>	<u>G/L ACCOUNT NAME</u>	<u>FY22 ACTUAL</u>	<u>FY23 ACTUAL</u>	<u>FY24 BUDGET</u>	<u>FY24 Actual as</u> <u>of 2/29/24</u>	<u>FY25 BUDGET</u>	<u>VARIANCE</u>
1302	5115	Mosquito Control Charges	44,242	41,044	50,000	41,044	45,000	(5,000)
<b>TOTAL</b>			44,242	41,044	50,000	41,044	45,000	(5,000)

**Worcester County 1010 Environmental Programs Budget Requested**

Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance COLA Step Benefits	\$ Variance Department Requested	% Variance Department Requested	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments
<b>Fund: 100 - General Fund</b>									
EXPENSES									
<b>Department: 1010 - Environmental Programs</b>									
<i>PERS SVCS - Personnel Services</i>									
6000.100	Personnel Services Salaries	1,482,718.44	1,340,475.00	56,311.44	85,932.00	6.4%	648,436.60	1,199,400.95	
6000.400	Personnel Services Overtime Pay	1,500.00	1,500.00	0.00	0.00	0.0%	0.00	0.00	
6010.030	Benefits Hospitalization Insurance	330,136.30	0.00	330,136.30	0.00	#N/A	0.00	0.00	
6010.060	Benefits Social Security Taxes	113,084.41	0.00	113,084.41	0.00	#N/A	0.00	0.00	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$1,927,439.15	\$1,341,975.00	\$499,532.15	\$85,932.00	6.4%	\$648,436.60	\$1,199,400.95	
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6100.010	Administrative Expense Administrative Expenses	0.00	0.00	0.00	0.00	#N/A	0.00	5,706.90	Current year charged to 6100.052
6100.030	Administrative Expense Alcohol and Drug Testing	100.00	100.00	0.00	0.00	0.0%	0.00	0.00	
6100.052	Administrative Expense Bank Fees	7,000.00	7,000.00	0.00	0.00	0.0%	2,538.47	0.00	
6100.060	Administrative Expense Books and Publications	691.00	846.00	0.00	(155.00)	-18.3%	0.00	845.82	
6100.080	Administrative Expense Copier Supplies	172.00	30.00	0.00	142.00	473.3%	0.00	0.00	
6100.090	Administrative Expense Database/Shared Computer costs	1,350.00	900.00	0.00	450.00	50.0%	0.00	0.00	These figures were quoted by our Docuware team in Finance.
6100.100	Administrative Expense Dues, Licenses & Subscriptions	3,270.00	2,855.00	0.00	415.00	14.5%	0.00	449.00	
6100.190	Administrative Expense Office Supplies	5,000.00	5,000.00	0.00	0.00	0.0%	1,055.66	4,590.16	
6100.210	Administrative Expense Paper	600.00	500.00	0.00	100.00	20.0%	323.67	680.66	
6100.230	Administrative Expense Postage & Freight	150.00	150.00	0.00	0.00	0.0%	0.00	126.65	
6100.240	Administrative Expense Printing Expense	400.00	400.00	0.00	0.00	0.0%	384.00	0.00	
6110.050	Supplies & Equipment Camera Equipment	100.00	0.00	0.00	100.00	#N/A	0.00	0.00	
6110.080	Supplies & Equipment Computer Repairs & Supplies	2,700.00	2,360.00	0.00	340.00	14.4%	0.00	20.89	3 tablets, 2 for field use in EP and NR Divisions, & 1 for office staff in Snow Hill for meetings. Needed for Docuware access in the field meetings for maps, site plans, notes, misc. info
6110.090	Supplies & Equipment Computers & Printers	1,820.00	2,100.00	0.00	(280.00)	-13.3%	1,032.48	7,186.06	
6110.140	Supplies & Equipment GIS Mapping Supplies	400.00	2,100.00	0.00	(1,700.00)	-81.0%	0.00	965.99	Purchased a larger printer scanner, the xerox color printer/scanner contract costs are reduced
6110.245	Supplies & Equipment Mobile Phones	7,420.00	7,420.00	0.00	0.00	0.0%	2,415.41	5,207.55	
6110.270	Supplies & Equipment Office Equipment Repairs	175.00	150.00	0.00	25.00	16.7%	121.76	0.00	
6110.290	Supplies & Equipment Other Office Equipment	245.00	0.00	0.00	245.00	#N/A	0.00	0.00	
6110.295	Supplies & Equipment Program Supplies and Equipment	2,000.00	3,300.00	0.00	(1,300.00)	-39.4%	317.17	2,537.03	Reduced from prior year purchases made
6110.340	Supplies & Equipment Safety Program Equipment	2,280.00	250.00	0.00	2,030.00	812.0%	0.00	45.00	Needed safety supplies for repellants and work boots and clothes for staff primarily in the field (\$200 per person)
6110.390	Supplies & Equipment Small Equipment	520.00	850.00	0.00	(330.00)	-38.8%	0.00	283.59	
6130.010	Equipment Maintenance Copier Lease	4,000.00	3,600.00	0.00	400.00	11.1%	920.10	1,988.76	
6160.011	Grant Programs DNR Coastal Projects	0.00	1,508,500.00	0.00	(1,508,500.00)	-100.0%	718,124.69	820,169.75	Grant was completed
6160.135	Grant Programs Other Environmental Grants	96,000.00	96,000.00	0.00	0.00	0.0%	0.00	0.00	Will be done in FY 25 vs FY 24 due to state staff and support shortages
6160.140	Grant Programs Septic Upgrade Grant	260,000.00	240,000.00	0.00	20,000.00	8.3%	47,078.00	275,793.25	Increased use of the fund so budget increased.
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$396,393.00	\$1,884,411.00	\$0.00	(\$1,488,018.00)	-79.0%	\$774,311.41	\$1,126,597.06	
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									

Worcester County			1010 Environmental Programs Budget Requested							
Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance COLA Step Benefits	\$ Variance Department Requested	% Variance Department Requested	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments	
6530.040	Consulting Services Consulting Services	10,000.00	0.00	0.00	10,000.00	#N/A	0.00	0.00	We anticipate 2 wastewater projects for sewer to septic & two resiliency flood and storm protection projects we can apply to the state for funding. Assistance is needed from private consultants for these like DPW has done.	
6530.140	Consulting Services Stormwater Management Review	74,100.00	74,100.00	0.00	0.00	0.0%	48,440.71	73,972.94		
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	20,000.00	18,000.00	0.00	2,000.00	11.1%	9,768.95	18,367.94	Fuel use increasing with more use by field staff and costs trending upward.	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	4,500.00	5,400.00	0.00	(900.00)	-16.7%	2,468.82	4,319.75	Trended down a bit we have newer cars in fleet	
6540.040	Vehicle Operating Expenses Vehicle Registration	300.00	300.00	0.00	0.00	0.0%	0.00	100.00	Registration if truck replaced	
6550.040	Building Site Expenses Cleaning Contract	5,000.00	0.00	0.00	5,000.00	#N/A	0.00	0.00	New charges we need to shoulder for the Berlin office until other departments share this building.	
6550.140	Building Site Expenses Internet Access	3,060.00	0.00	0.00	3,060.00	#N/A	0.00	0.00	New charges we will incur for the Berlin office until other departments share this building.	
6550.270	Building Site Expenses Telephone	1,045.00	1,045.00	0.00	0.00	0.0%	211.84	513.50		
6900.025	Advertising Legal Advertisements	1,200.00	1,200.00	0.00	0.00	0.0%	330.50	1,100.50		
6900.030	Advertising Legislative Advertisements	500.00	0.00	0.00	500.00	#N/A	0.00	26.25		
6900.060	Advertising Water & Sewer Plan Amendments	2,000.00	2,000.00	0.00	0.00	0.0%	0.00	307.00		
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$121,705.00	\$102,045.00	\$0.00	\$19,660.00	19.3%	\$61,220.82	\$98,707.88		
<i>OTHR CHGS - Other Charges</i>										
7000.020	Travel, Training & Expense Board Member Allowance	300.00	300.00	0.00	0.00	0.0%	0.00	950.00		
7000.040	Travel, Training & Expense Continuing Education/Certificati	635.00	635.00	0.00	0.00	0.0%	0.00	1,326.99	We were not able to complete this during this past year.	
7000.060	Travel, Training & Expense Educational Training	5,115.00	4,075.00	0.00	1,040.00	25.5%	1,587.94	570.00	Not able to attend virtual conference and they didnt have wetland conference this past year that fit schedule	
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	114.00	290.00	0.00	(176.00)	-60.7%	2.00	1,470.67		
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$6,164.00	\$5,300.00	\$0.00	\$864.00	16.3%	\$1,589.94	\$4,317.66		
<i>INTFND CHGS - Interfund Charges</i>										
8010.110	Interfund Water & Wastewater Enterprise Ch	0.00	(32,041.00)	32,041.00	0.00	0.0%	(16,020.81)	(30,646.98)	Interfund is allocated in personnel starting FY25	
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>		\$0.00	(\$32,041.00)	\$32,041.00	\$0.00	0.0%	(\$16,020.81)	(\$30,646.98)		
<i>CAP EQ - Capital Equipment</i>										
9010.010	Capital Equipment New Vehicles	50,000.00	0.00	0.00	50,000.00	#N/A	0.00	0.00	Replacement Truck for Truck graded 4/20	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$50,000.00	\$0.00	\$0.00	\$50,000.00	#N/A	\$0.00	\$0.00		
<b>Department Total: 1010 - Environmental Programs</b>		<b>\$2,501,701.15</b>	<b>\$3,301,690.00</b>	<b>\$531,573.15</b>	<b>(\$1,331,562.00)</b>	<b>-40.3%</b>	<b>\$1,469,537.96</b>	<b>\$2,398,376.57</b>		

**REVENUE**

**ENVIRONMENTAL PROGRAMS**

Dept #	NWS G/L Acct #	G/L ACCOUNT NAME	FY22 ACTUAL	FY23 ACTUAL	FY24 BUDGET	FY24 Actual As of 2/29/24	FY25 BUDGET	Variance
1010	4850.010	Credit Card Fee - Environmental Prog	0	4,292	6,000	3,735	7,000	1,000
	4933	Commercial Plumbing Plan Review	1,745	1,500	2,500	125	2,500	0
	4940	Shoreline Constr Applic Fee	35,700	31,600	25,000	14,250	31,000	6,000
	4941	Shoreline Construction Permit	27,700	17,500	20,000	11,450	20,000	0
	4942	Timber Harvest Permit	2,800	4,100	3,000	1,600	3,000	0
	4943	SEC/SWM Permit	51,609	39,420	29,000	33,520	39,000	10,000
	4945.010	Environ Permit-Burn Permit	240	400	600	160	600	0
	4945.020	Environ Permit-Campground	3,650	3,575	3,325	0	3,325	0
	4945.030	Environ Permit-Septic	30,245	32,390	24,000	21,251	29,000	5,000
	4945.040	Environ Permit-Waste hauler	2,950	3,450	3,000	500	3,000	0
	4945.050	Environ Permit-Well permit	21,600	24,320	16,800	13,440	16,800	0
	4945.060	Environ Permit-Permits Other	150	1,735	300	200	300	0
	4945.070	Environ Permit-Water & Sewer Review	16,905	69,991	40,000	48,536	60,000	20,000
	4960	Plumbing Permits	85,520	80,225	65,000	69,880	75,000	10,000
	4965	Gas Permits	15,595	17,750	20,000	16,019	20,000	0
	4970	Forest Conservation Review Fees	5,833	9,680	6,000	4,460	6,000	0
	5047	Storm Management Review Fees	101,039	78,616	95,000	62,114	95,000	0
	5060.700	Nat Resources Text Amendment Applic Fee	0	0	350	800	350	0
	5070.900	Document Sales - Environmental Prgm	5	0	0	15	0	0
	5165	Critical Areas Review Fees	46,585	10,950	8,000	6,200	8,000	0
	5167	Water/Sewer Plan Amendment Fee	500	500	2,000	0	2,000	0
	5230.010	Environmental Fees - Perk Test Fee	26,370	24,500	13,500	17,600	16,000	2,500
	5230.020	Environmental Fees - Plat review fee	6,325	7,715	6,000	5,355	6,000	0
	5230.030	Environmental Fees - water sample fee	500	350	400	150	400	0
	5240	Shared Facility & Srvc Area Fees	500	0	500	0	500	0
	5525	Conservation Easement Admin Fee	9,925	31,733	25,000	0	25,000	0
	5615	MD Coastal Bays	82,377	0	0	0	0	0
	5630	Water Systems Monitoring Grant	23,450	24,900	17,560	8,100	48,750	31,190
	5662	BRF Operations & Maint Grant	20,500	38,000	35,000	292,376	42,000	7,000
	5680	State Grant for Critical Areas	9,000	9,000	9,000	0	9,000	0
	5715	Coastal Zone Grant - (Selsey Rd)	5,450	820,170	1,508,500	703,236	0	(1,508,500)
	5730	Septic System BRF Grant Program	329,550	275,259	240,000	(275,343)	260,000	20,000
	5732	Conservation Easement Reimbursements	0	19,025	50,000	0	50,000	0
	5735.055	Other Grants Environmental Programs		0	96,000	0	96,000	0
	5785	MDE Beach Monitoring Grant	3,261	3,261	3,261	3,261	3,261	0
	5845	Salary Reimbursement	100		0	0	0	0
	5925	MALPF Admin Fee	20,223	17,264	12,000	0	12,000	0
<b>TOTAL</b>			987,902	1,698,879	2,386,596	1,062,990	990,786	(1,395,810)



Worcester County			1801 Economic Development Budget Requested							
Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance COLA Step Benefits	\$ Variance Department Requested	% Variance Department Requested	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments	
<b>Fund: 100 - General Fund</b>										
EXPENSES										
<b>Department: 1801 - Economic Development</b>										
<i>PERS SVCS - Personnel Services</i>										
6000.100	Personnel Services Salaries	161,321.19	144,992.00	9,988.19	6,341.00	4.4%	72,495.81	138,681.44		
6010.030	Benefits Hospitalization Insurance	35,410.96	0.00	35,410.96	0.00	#N/A	0.00	0.00		
6010.060	Benefits Social Security Taxes	12,341.07	0.00	12,341.07	0.00	#N/A	0.00	0.00		
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$209,073.22	\$144,992.00	\$57,740.22	\$6,341.00	4.4%	\$72,495.81	\$138,681.44		
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>										
6100.100	Administrative Expense Dues, Licenses & Subscriptions	3,400.00	3,400.00	0.00	0.00	0.0%	0.00	2,942.00		
6100.150	Administrative Expense Incentives & Events	10,000.00	10,000.00	0.00	0.00	0.0%	2,255.84	13,347.60		
6100.190	Administrative Expense Office Supplies	700.00	700.00	0.00	0.00	0.0%	196.22	667.38		
6110.090	Supplies & Equipment Computers & Printers	0.00	0.00	0.00	0.00	#N/A	0.00	199.99		
6110.245	Supplies & Equipment Mobile Phones	2,040.00	1,500.00	0.00	540.00	36.0%	623.70	1,995.92		
6110.280	Supplies & Equipment Office Furniture	1,500.00	5,000.00	0.00	(3,500.00)	-70.0%	1,518.94	15,034.60	Reduction of Furniture Supplies based on trend	
6130.010	Equipment Maintenance Copier Lease	1,200.00	900.00	0.00	300.00	33.3%	392.26	1,165.78		
6160.151	Grant Programs Tri County Economic Dev Grant	0.00	0.00	0.00	0.00	#N/A	61,338.96	167,830.13		
6170.020	Program Expense Workforce Development Programs	200,000.00	200,000.00	0.00	0.00	0.0%	185,366.90	194,792.83		
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$218,840.00	\$221,500.00	\$0.00	(\$2,660.00)	-1.2%	\$251,692.82	\$397,976.23		
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>										
6530.040	Consulting Services Consulting Services	45,000.00	45,000.00	0.00	0.00	0.0%	25,000.00	39,410.00		
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	1,875.00	1,250.00	0.00	625.00	50.0%	499.19	1,044.58		
6540.030	Vehicle Operating Expenses Vehicle Maintenance	1,000.00	500.00	0.00	500.00	100.0%	155.47	212.68		
6550.270	Building Site Expenses Telephone	700.00	0.00	0.00	700.00	#N/A	445.17	682.24		
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$48,575.00	\$46,750.00	\$0.00	\$1,825.00	3.9%	\$26,099.83	\$41,349.50		
<i>OTHR CHGS - Other Charges</i>										
7000.020	Travel, Training & Expense Board Member Allowance	4,200.00	4,200.00	0.00	0.00	0.0%	0.00	2,400.00		
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	15,220.00	6,575.00	0.00	8,645.00	131.5%	3,359.53	9,261.73	Additional professional development -Workforce Specialist (1 pp) NAWDP May 2025 location TBA out of state. Marketing Specialist-Hubspot Marketing Conference (1pp) Sept 18-20, 2024, Boston, MA. Other conferences are in state or online.	
7000.115	Travel, Training & Expense Mileage	1,200.00	4,008.00	0.00	(2,808.00)	-70.1%	936.01	1,709.36	Reduction of mileage exp in anticipation of county vehicle request approval	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$20,620.00	\$14,783.00	\$0.00	\$5,837.00	39.5%	\$4,295.54	\$13,371.09		
<i>CAP EQ - Capital Equipment</i>										
9010.010	Capital Equipment New Vehicles	31,000.00	0.00	0.00	31,000.00	#N/A	0.00	0.00	New Vehicle request Chevy Malibu for workforce development specialist.	
9010.170	Capital Equipment Software	33,500.00	30,000.00	0.00	3,500.00	11.7%	17,000.00	0.00	Increase to accommodate new tracking system, Placer.AI	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$64,500.00	\$30,000.00	\$0.00	\$34,500.00	115.0%	\$17,000.00	\$0.00		
<b>Department Total: 1801 - Economic Development</b>		<b>\$561,608.22</b>	<b>\$458,025.00</b>	<b>\$57,740.22</b>	<b>\$45,843.00</b>	<b>10.0%</b>	<b>\$371,584.00</b>	<b>\$591,378.26</b>		

# REVENUE

## Economic Development

<u>Dept #</u>	<u>NWS G/L</u> <u>Acct #</u>	<u>G/L ACCOUNT NAME</u>	<u>FY22 ACTUAL</u>	<u>FY23 ACTUAL</u>	<u>FY24 BUDGET</u>	<u>FY24 ACTUAL as</u> <u>of 2/29/24</u>	<u>FY25 BUDGET</u>	<u>Variance</u>
1801	5330	Economic Dev Programs & Events	0	0	0	0	0	0
	5620	CDBG Grant- Industrial	100,000		0	0	0	0
	5627	Grant for Economic Dev	0	0	0		0	0
	5735.015	Other Grants Economic Development	143,614		0	104,916	0	0
	5940	Intern Program Grant	20,000		100,000	0	100,000	0
<b>TOTAL</b>			263,614	0	30,000	104,916	100,000	0

**Worcester County 1803 Tourism Budget Requested**

Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance COLA Step Benefits	\$ Variance Department Requested	% Variance Department Requested	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments
<b>Fund: 100 - General Fund</b>									
EXPENSES									
<b>Department: 1803 - Tourism</b>									
<b>Location: 200 - Administration</b>									
<i>PERS SVCS - Personnel Services</i>									
6000.100	Personnel Services Salaries	247,920.17	230,532.00	17,388.17	0.00	0.0%	116,264.20	219,666.16	
6010.030	Benefits Hospitalization Insurance	23,967.32	0.00	23,967.32	0.00	#N/A	0.00	0.00	
6010.060	Benefits Social Security Taxes	18,965.89	0.00	18,965.89	0.00	#N/A	0.00	0.00	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$290,853.38	\$230,532.00	\$60,321.38	\$0.00	0.0%	\$116,264.20	\$219,666.16	
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6100.010	Administrative Expense Administrative Expenses	600.00	600.00	0.00	0.00	0.0%	282.00	714.38	
6100.100	Administrative Expense Dues, Licenses & Subscriptions	2,969.00	1,770.00	0.00	1,199.00	67.7%	2,154.00	2,954.47	based on FY 24 expenditure additional professional memberships
6100.150	Administrative Expense Incentives & Events	900.00	900.00	0.00	0.00	0.0%	963.66	892.34	
6100.190	Administrative Expense Office Supplies	1,000.00	700.00	0.00	300.00	42.9%	542.90	1,089.35	
6110.090	Supplies & Equipment Computers & Printers	0.00	0.00	0.00	0.00	#N/A	275.48	0.00	
6110.245	Supplies & Equipment Mobile Phones	1,308.00	1,308.00	0.00	0.00	0.0%	357.04	1,179.38	
6110.310	Supplies & Equipment Promotional Materials	38,263.00	60,000.00	0.00	(21,737.00)	-36.2%	10,894.36	43,472.37	Decrease to accommodate the Economic Development Vehicle Request. No reprint of Visitor's Guide in FY25
6110.393	Supplies & Equipment Special Event Sponsorship	6,000.00	6,000.00	0.00	0.00	0.0%	2,675.00	5,700.00	
6130.010	Equipment Maintenance Copier Lease	600.00	600.00	0.00	0.00	0.0%	172.04	516.12	
6130.060	Equipment Maintenance Software Licensing	2,000.00	2,000.00	0.00	0.00	0.0%	0.00	349.78	
6160.043	Grant Programs Other Grants	104,160.00	0.00	0.00	104,160.00	#N/A	4,916.66	0.00	One time EDA Grant- Welcome Center Upgrades
6160.150	Grant Programs Tourism Grant Projects	160,000.00	160,000.00	0.00	0.00	0.0%	5,000.00	952,436.72	
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$317,800.00	\$233,878.00	\$0.00	\$83,922.00	35.9%	\$28,233.14	\$1,009,304.91	
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6530.040	Consulting Services Consulting Services	19,100.00	19,100.00	0.00	0.00	0.0%	11,635.84	27,275.28	
6530.180	Consulting Services Web Page	18,000.00	18,000.00	0.00	0.00	0.0%	21,306.25	17,332.85	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	2,400.00	2,400.00	0.00	0.00	0.0%	1,399.72	2,749.64	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	1,125.00	1,125.00	0.00	0.00	0.0%	534.34	688.55	
6550.060	Building Site Expenses Electricity	3,000.00	6,000.00	0.00	(3,000.00)	-50.0%	1,234.18	1,977.52	Less need based on use
6550.090	Building Site Expenses General Maintenance Repairs	275.00	275.00	0.00	0.00	0.0%	0.00	275.00	
6550.140	Building Site Expenses Internet Access	2,058.00	3,000.00	0.00	(942.00)	-31.4%	665.57	1,337.47	
6550.170	Building Site Expenses Office Rent/Lease	37,602.00	37,600.00	0.00	2.00	0.0%	21,978.58	18,790.50	
6550.270	Building Site Expenses Telephone	0.00	0.00	0.00	0.00	#N/A	0.00	959.94	
6900.052	Advertising Supplemental Advertising	283,500.00	283,500.00	0.00	0.00	0.0%	5,204.00	282,020.50	
6900.055	Advertising Tourism	456,000.00	426,000.00	0.00	30,000.00	7.0%	394,676.13	497,066.14	Tourism Additional Advertising to support new endeavors
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$823,060.00	\$797,000.00	\$0.00	\$26,060.00	3.3%	\$458,634.61	\$850,473.39	
<i>OTHR CHGS - Other Charges</i>									
7000.020	Travel, Training & Expense Board Member Allowance	2,800.00	2,800.00	0.00	0.00	0.0%	500.00	300.00	
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	9,500.00	4,900.00	0.00	4,600.00	93.9%	3,998.40	5,003.41	Maryland Tour and Travel Summit in Belcamp, Maryland for 2 pp
7000.115	Travel, Training & Expense Mileage	450.00	250.00	0.00	200.00	80.0%	139.58	253.49	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$12,750.00	\$7,950.00	\$0.00	\$4,800.00	60.4%	\$4,637.98	\$5,556.90	
<b>Location Total: 200 - Administration</b>		\$1,444,463.38	\$1,269,360.00	\$60,321.38	\$114,782.00	9.0%	\$607,769.93	\$2,085,001.36	
<b>Location: 420 - Pocomoke Welcome Center</b>									
<i>PERS SVCS - Personnel Services</i>									
6000.100	Personnel Services Salaries	102,125.00	96,175.00	5,950.00	0.00	0.0%	44,025.97	78,872.69	
6000.400	Personnel Services Overtime Pay	0.00	1,000.00	0.00	(1,000.00)	-100.0%	0.00	0.00	
6010.030	Benefits Hospitalization Insurance	7,892.36	0.00	7,892.36	0.00	#N/A	0.00	0.00	
6010.060	Benefits Social Security Taxes	7,813.00	0.00	7,813.00	0.00	#N/A	0.00	0.00	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$117,830.36	\$97,175.00	\$21,655.36	(\$1,000.00)	-1.0%	\$44,025.97	\$78,872.69	

Worcester County			1803 Tourism Budget Requested							
Account Number	Account Description	2025 Department Requested	2024 Adopted Budget	\$ Variance COLA Step Benefits	\$ Variance Department Requested	% Variance Department Requested	2024 Actual Amount at 12/31/23	2023 Actual Amount	Department Requested Comments	
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>										
6100.010	Administrative Expense Administrative Expenses	100.00	100.00	0.00	0.00	0.0%	0.00	0.00		
6100.190	Administrative Expense Office Supplies	600.00	600.00	0.00	0.00	0.0%	139.74	153.99		
6110.090	Supplies & Equipment Computers & Printers	800.00	800.00	0.00	0.00	0.0%	397.94	635.35		
6110.380	Supplies & Equipment Signage	1,000.00	1,000.00	0.00	0.00	0.0%	57.94	1,092.01		
6150.050	Uniforms & Personal Equipment Uniforms	400.00	400.00	0.00	0.00	0.0%	20.99	227.32		
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$2,900.00	\$2,900.00	\$0.00	\$0.00	0.0%	\$616.61	\$2,108.67		
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>										
6550.040	Building Site Expenses Cleaning Contract	4,142.00	2,600.00	0.00	1,542.00	59.3%	1,314.44	3,834.04	Cleaning Contract Update	
6550.050	Building Site Expenses Custodial Supplies	380.00	380.00	0.00	0.00	0.0%	155.43	0.00		
6550.060	Building Site Expenses Electricity	14,000.00	10,000.00	0.00	4,000.00	40.0%	3,343.36	18,737.99	increase in rates. SHA installing new HVAC	
6550.090	Building Site Expenses General Maintenance Repairs	250.00	250.00	0.00	0.00	0.0%	0.00	69.65		
6550.140	Building Site Expenses Internet Access	1,722.00	500.00	0.00	1,222.00	244.4%	839.88	1,251.05	Internet Expense now through Talkie - higher rate	
6550.220	Building Site Expenses Security Alarm Monitoring	204.00	204.00	0.00	0.00	0.0%	51.00	204.00		
6550.270	Building Site Expenses Telephone	1,800.00	1,800.00	0.00	0.00	0.0%	839.52	1,928.30		
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$22,498.00	\$15,734.00	\$0.00	\$6,764.00	43.0%	\$6,543.63	\$26,025.03		
<i>OTHR CHGS - Other Charges</i>										
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	100.00	100.00	0.00	0.00	0.0%	0.00	0.00		
7600	Reimbursement Clearing	0.00	0.00	0.00	0.00	#N/A	0.00	(33.83)		
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$100.00	\$100.00	\$0.00	\$0.00	0.0%	\$0.00	(\$33.83)		
<b>Location Total: 420 - Pocomoke Welcome Center</b>		\$143,328.36	\$115,909.00	\$21,655.36	\$5,764.00	5.0%	\$51,186.21	\$106,972.56		
<b>Department Total: 1803 - Tourism</b>		<b>\$1,587,791.74</b>	<b>\$1,385,269.00</b>	<b>\$81,976.74</b>	<b>\$120,546.00</b>	<b>8.7%</b>	<b>\$658,956.14</b>	<b>\$2,191,973.92</b>		

**REVENUE**

**Tourism**

<u>Dept #</u>	<u>NWS G/L</u> <u>Acct #</u>	<u>G/L ACCOUNT NAME</u>	<u>FY22 ACTUAL</u>	<u>FY23 ACTUAL</u>	<u>FY24 BUDGET</u>	<u>FY24 ACTUAL</u> <u>as of 2/29/24</u>	<u>FY25 BUDGET</u>	<u>Variance</u>
<b>1803</b>	5070.801	Sale of Pub & Copy -Coupon Books	0	0	0	0	0	0
	5086	Tourism Co-Op Advertising	0	0	0	0	0	0
	5130	Tourism Programs and Events	314	0	0	1,754	1,500	1,500
	5705	State Tourism Grant	0	0	160,000		160,000	0
	5735.020'	Other Grants Tourism Welcome Ctr	0	0	0	9,916	104,160	104,160
<b>TOTAL</b>			314	0	160,000	11,670	265,660	105,660