



Worcester County Administration

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PRESS RELEASE

TO: Local Media
FROM: Worcester County Commissioners
DATE: June 5, 2024
FOR RELEASE: Immediately
TOPIC: Worcester County Adopts FY 2025 Operating Budget
For Additional Comment: Chief Administrative Officer Weston S. Young at (410) 632-1194

FY25 Worcester budget maintains tax rate, increases education funding by \$5.38 million

On June 4, 2024, the Worcester County Commissioners approved the Fiscal Year 2025 (FY25) Operating Budget of \$261,917,617.

“This is a fiscally conservative budget that allocates funding to cover vital public services and needed capital projects without burdening property owners and taxpayers,” Worcester County Commissioner President Chip Bertino said. “I want to thank our staff, agencies, and department heads on their partnership to ensure that taxpayer money is allocated judiciously.”

The FY25 budget maintains the real property tax rate of 84.5¢ per \$100 of assessed value and the County’s local income tax rate of 2.25%. Worcester County residents will continue to benefit from the lowest income tax rate and the third lowest real property tax rate as compared to all other counties in Maryland. This fiscally conservative budget includes increased funding for services that residents value most, to include education, public safety, and infrastructure.

The approved budget includes \$14.6 million in increased property tax revenues. Income tax revenue increased by \$7 million. Revenue from other local taxes increased by \$3.3 million, including a \$1.7 million increase in the recordation tax and a \$1.5 million increase in transfer tax. It also allows a salary step plus 4% cost-of-living adjustment for county staff.

The approved budget includes record funding for the Worcester County Board of Education at \$105.4 million, an increase of \$5.4 million over the current fiscal year. The funding is expected to allow for a salary step plus a 4% cost-of-living adjustment and to cover rising health insurance and salary related increases, including pension, FICA, and Other Post Employment Benefits. In addition, the commissioners allocated \$3.5 million in rate stabilization funds to reduce health insurance rates from 12.65% to 4.3% for County and BOE employees and to meet the required minimum in the rate stabilization fund.

The coming year’s spending plan also includes a modest \$95,807 increase in the Worcester County Sheriff’s Office budget. This budget includes money for continuing education, certifications, and capital equipment to replace outdated vehicles.

“This budget is like an insurance policy for the Worcester County Sheriff’s Office as a whole,” Sheriff Matthew Crisafulli said. “It ensures that our sworn deputies and support staff have access to the professional development and training they need in specialized areas to keep pace with the fast-moving changes in law enforcement and provide a proactive presence that helps provide an outstanding quality of life for residents and visitors.”

FY25 funding also includes \$2.67 million in grants to county fire companies and \$8.7 million in ambulance grants, which represents an increase of \$1.5 million and includes supplemental funding for 10 EMS companies to assist with run and personnel costs.

Grants to towns increased by \$200,253, including unrestricted grant increases of \$35,000 each to the Towns of Berlin and Pocomoke, a recreation grant increase of \$20,000 to the Ocean Pines Association, and increases to the Town of Ocean City of \$76,037 in unrestricted grant funds and \$32,500 or 50% of the cost of the OC Bomb Squad digital x-ray system.

This budget includes an increase of \$5.6 million to the Health Department to comply with the 100% increase in the State Mandated Core Funding Match. It also eliminates the Benefits account and realigns insurance and benefits costs within each county department and agency to remain consistent with the Annual Comprehensive Financial Report.

The approved budget includes an increase of \$2.7 million to maintain a 15% Reserve Fund. The State mandated Reserve Fund is a tool that is vital to the County's emergency preparedness plans and plays a key role in the County's fiscal health and stable bond rating of AA for Fitch, AA+ for Standard and Poor's and Aa2 for Moody's Investor Services. This outstanding bond rating enables Worcester County Government to borrow money at low interest rates that save taxpayers hundreds of thousands of dollars for capital projects, like the upcoming Buckingham Elementary School replacement project.

There are also dozens of public, emergency, and education projects currently being funded with assigned reserve funds. These include but are not limited to \$4.2 million to construct a new Pocomoke Branch Library, \$2.2 million to replace the roof at Snow Hill Middle School and Cedar Chapel Special School, and \$2 million to upgrade the radio system utilized by Worcester County Emergency Services and the 10 volunteer fire companies.

The FY25 budget increased by \$26 million or 11% more than the FY24 budget, and budget decisions were based upon current and projected trends. In early 2024, County departments and agencies requests for FY25 totaled \$270 million. During budget deliberations, the commissioners made cuts of \$8.2 million across all divisions of government to adopt a balanced FY25 budget.

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Worcester County
FY2025 Estimated Revenue Summary

	2025 Approved Revenue	2024 Adopted Budget	\$ Variance	% Variance
Property Taxes	174,036,523	159,420,860	14,615,663	9%
Income Tax	47,000,000	40,000,000	7,000,000	18%
Other Local Taxes	16,910,000	13,575,000	3,335,000	25%
State Shared	3,571,155	2,870,169	700,986	24%
Franchise Fees	22,690	22,506	184	1%
Gain/Loss on Disposal of Assets	125,000	125,000	-	0%
Licenses and Permits	2,768,190	2,728,390	39,800	1%
Charges for Services	1,927,478	1,649,615	277,863	17%
Interest on Investments & Penalties	6,000,000	5,000,000	1,000,000	20%
Fines & Forfeitures	31,000	27,765	3,235	12%
Miscellaneous- Insurance Claim Reimbursements, Dividends & NSF Tax Fees	456,533	451,386	5,147	1%
Intergovernmental - Federal Revenues	1,333,099	865,299	467,800	54%
Intergovernmental - State Revenues	5,470,574	6,761,294	(1,290,720)	-19%
Transfers In - Casino/Local Impact	2,265,375	2,392,943	(127,568)	-5%
TOTAL REVENUES	\$ 261,917,617	\$ 235,890,227	\$ 26,027,390	11%

Worcester County
FY2025 Approved General Fund Budget Summary

	2025 Approved	2024 Adopted Budget	\$ Variance	% Variance
Department: 1001 County Commissioners				
PERS SVCS - Personnel Services	\$1,690,633	\$1,172,276	\$518,357	44%
SUPP & MAT - Supplies & Materials	\$59,829	\$55,261	\$4,568	8%
MAINT & SVCS - Maintenance & Services	\$45,125	\$49,410	(\$4,285)	-9%
OTHR CHGS - Other Charges	\$64,717	\$63,136	\$1,581	3%
INTFND CHGS - Interfund Charges	\$0	(\$103,851)	\$103,851	-100%
CAP EQ - Capital Equipment	\$0	\$0	\$0	N/A
Department Total: County Commissioners	\$1,860,304	\$1,236,232	\$624,072	50%
Department: 1002 Circuit Court				
PERS SVCS - Personnel Services	\$1,784,336	\$1,172,153	\$612,183	52%
SUPP & MAT - Supplies & Materials	\$364,278	\$334,860	\$29,418	9%
MAINT & SVCS - Maintenance & Services	\$110,465	\$108,765	\$1,700	2%
OTHR CHGS - Other Charges	\$10,400	\$8,932	\$1,468	16%
Department Total: Circuit Court	\$2,269,479	\$1,624,710	\$644,769	40%
Department: 1003 Orphan's Court				
PERS SVCS - Personnel Services	\$70,800	\$28,500	\$42,300	148%
SUPP & MAT - Supplies & Materials	\$2,800	\$1,600	\$1,200	75%
OTHR CHGS - Other Charges	\$6,800	\$6,800	\$0	0%
Department Total: Orphan's Court	\$80,400	\$36,900	\$43,500	118%
Department: 1004 State's Attorney				
PERS SVCS - Personnel Services	\$4,592,627	\$3,121,361	\$1,471,266	47%
SUPP & MAT - Supplies & Materials	\$113,947	\$104,772	\$9,175	9%
MAINT & SVCS - Maintenance & Services	\$24,250	\$18,150	\$6,100	34%
OTHR CHGS - Other Charges	\$24,350	\$24,450	(\$100)	0%
CAP EQ - Capital Equipment	\$0	\$43,000	(\$43,000)	-100%
Department Total: State's Attorney	\$4,755,174	\$3,311,733	\$1,443,441	44%
Department: 1005 Treasurer's Office				
PERS SVCS - Personnel Services	\$1,677,387	\$1,523,703	\$153,684	10%
SUPP & MAT - Supplies & Materials	\$184,155	\$172,910	\$11,245	7%
MAINT & SVCS - Maintenance & Services	\$2,900	\$2,500	\$400	16%
OTHR CHGS - Other Charges	\$17,550	\$9,260	\$8,290	90%
INTFND CHGS - Interfund Charges	\$0	(\$277,014)	\$277,014	-100%
Department Total: Treasurer's Office	\$1,881,992	\$1,431,359	\$450,633	31%

Worcester County
FY2025 Approved General Fund Budget Summary

	2025 Approved	2024 Adopted Budget	\$ Variance	% Variance
Department: 1006 Elections Office				
PERS SVCS - Personnel Services	\$660,851	\$640,677	\$20,174	3%
SUPP & MAT - Supplies & Materials	\$670,011	\$616,372	\$53,639	9%
MAINT & SVCS - Maintenance & Services	\$152,887	\$153,830	(\$943)	-1%
OTHR CHGS - Other Charges	\$15,231	\$20,078	(\$4,847)	-24%
Department Total: Elections Office	\$1,498,980	\$1,430,957	\$68,023	5%
Department: 1007 Human Resources				
PERS SVCS - Personnel Services	\$714,935	\$532,400	\$182,535	34%
SUPP & MAT - Supplies & Materials	\$27,940	\$22,940	\$5,000	22%
MAINT & SVCS - Maintenance & Services	\$37,100	\$29,500	\$7,600	26%
OTHR CHGS - Other Charges	\$5,200	\$4,500	\$700	16%
INTFND CHGS - Interfund Charges	\$0	(\$77,176)	\$77,176	-100%
Department Total: Human Resources	\$785,175	\$512,164	\$273,011	53%
Department: 1008 Development, Review & Permits				
PERS SVCS - Personnel Services	\$2,681,106	\$1,828,948	\$852,158	47%
SUPP & MAT - Supplies & Materials	\$303,075	\$245,622	\$57,453	23%
MAINT & SVCS - Maintenance & Services	\$104,961	\$186,910	(\$81,949)	-44%
OTHR CHGS - Other Charges	\$52,996	\$41,983	\$11,013	26%
INTFND CHGS - Interfund Charges	\$0	(\$100,375)	\$100,375	-100%
Department Total: Development, Review & Permits	\$3,142,138	\$2,203,088	\$939,050	43%
Department: 1010 Environmental Programs				
PERS SVCS - Personnel Services	\$2,205,102	\$1,341,975	\$863,127	64%
SUPP & MAT - Supplies & Materials	\$396,393	\$1,884,411	(\$1,488,018)	-79%
MAINT & SVCS - Maintenance & Services	\$121,705	\$102,045	\$19,660	19%
OTHR CHGS - Other Charges	\$6,164	\$5,300	\$864	16%
INTFND CHGS - Interfund Charges	\$0	(\$32,041)	\$32,041	-100%
CAP EQ - Capital Equipment	\$50,000	\$0	\$50,000	N/A
Department Total: Environmental Programs	\$2,779,364	\$3,301,690	(\$522,326)	-16%
Department: 1011 Information Technology				
PERS SVCS - Personnel Services	\$1,594,088	\$688,640	\$905,448	131%
SUPP & MAT - Supplies & Materials	\$21,280	\$23,900	(\$2,620)	-11%
MAINT & SVCS - Maintenance & Services	\$2,840	\$2,840	\$0	0%
OTHR CHGS - Other Charges	\$7,600	\$7,600	\$0	0%
INTFND CHGS - Interfund Charges	\$0	(\$34,868)	\$34,868	-100%
Department Total: Information Technology	\$1,625,808	\$688,112	\$937,696	136%

Worcester County
FY2025 Approved General Fund Budget Summary

	2025 Approved	2024 Adopted Budget	\$ Variance	% Variance
Department: 1090 Other General Government				
SUPP & MAT - Supplies & Materials	\$1,405,979	\$1,268,884	\$137,095	11%
MAINT & SVCS - Maintenance & Services	\$993,754	\$955,094	\$38,660	4%
OTHR CHGS - Other Charges	\$2,143,366	\$1,367,654	\$775,712	57%
CAP EQ - Capital Equipment	\$0	\$150,000	(\$150,000)	-100%
Department Total: Other General Government	\$4,543,099	\$3,741,632	\$801,467	21%
Department: 1101 Sheriff's Office				
PERS SVCS - Personnel Services	\$13,905,415	\$8,222,583	\$5,682,832	69%
SUPP & MAT - Supplies & Materials	\$1,532,028	\$1,529,722	\$2,306	0%
MAINT & SVCS - Maintenance & Services	\$846,922	\$700,567	\$146,355	21%
OTHR CHGS - Other Charges	\$206,500	\$135,370	\$71,130	53%
CAP EQ - Capital Equipment	\$790,000	\$913,984	(\$123,984)	-14%
Department Total: Sheriff's Office	\$17,280,865	\$11,502,226	\$5,778,639	50%
Department: 1102 Emergency Services				
PERS SVCS - Personnel Services	\$3,316,340	\$2,096,067	\$1,220,273	58%
SUPP & MAT - Supplies & Materials	\$879,109	\$971,097	(\$91,988)	-9%
MAINT & SVCS - Maintenance & Services	\$226,572	\$182,010	\$44,562	24%
OTHR CHGS - Other Charges	\$23,800	\$24,900	(\$1,100)	-4%
CAP EQ - Capital Equipment	\$95,000	\$0	\$95,000	N/A
Department Total: Emergency Services	\$4,540,821	\$3,274,074	\$1,266,747	39%
Department: 1103 Jail				
PERS SVCS - Personnel Services	\$10,827,666	\$6,980,427	\$3,847,239	55%
SUPP & MAT - Supplies & Materials	\$969,139	\$831,308	\$137,831	17%
MAINT & SVCS - Maintenance & Services	\$2,419,813	\$2,223,384	\$196,429	9%
OTHR CHGS - Other Charges	\$10,056	\$16,056	(\$6,000)	-37%
CAP EQ - Capital Equipment	\$13,895	\$325,000	(\$311,105)	-96%
Department Total: Jail	\$14,240,569	\$10,376,175	\$3,864,394	37%
Department: 1104 Fire Marshal				
PERS SVCS - Personnel Services	\$1,166,229	\$594,095	\$572,134	96%
SUPP & MAT - Supplies & Materials	\$68,755	\$67,363	\$1,392	2%
MAINT & SVCS - Maintenance & Services	\$49,110	\$50,360	(\$1,250)	-2%
OTHR CHGS - Other Charges	\$11,565	\$9,510	\$2,055	22%
CAP EQ - Capital Equipment	\$176,000	\$0	\$176,000	N/A
Department Total: Fire Marshal	\$1,471,659	\$721,328	\$750,331	104%

Worcester County
FY2025 Approved General Fund Budget Summary

	2025 Approved	2024 Adopted Budget	\$ Variance	% Variance
Department: 1105 Volunteer Fire Departments				
SUPP & MAT - Supplies & Materials	\$82,200	\$83,000	(\$800)	-1%
MAINT & SVCS - Maintenance & Services	\$23,072	\$21,548	\$1,524	7%
OTHR CHGS - Other Charges	\$12,084,644	\$10,373,547	\$1,711,097	16%
CAP EQ - Capital Equipment	\$0	\$0	\$0	N/A
Department Total: Volunteer Fire Departments	\$12,189,916	\$10,478,095	\$1,711,821	16%
Department: 1201 Maintenance				
PERS SVCS - Personnel Services	\$2,094,699	\$1,359,605	\$735,094	54%
SUPP & MAT - Supplies & Materials	\$98,547	\$88,154	\$10,393	12%
MAINT & SVCS - Maintenance & Services	\$100,908	\$99,564	\$1,344	1%
OTHR CHGS - Other Charges	\$17,550	\$11,000	\$6,550	60%
CAP EQ - Capital Equipment	\$103,750	\$79,450	\$24,300	31%
Department Total: Maintenance	\$2,415,454	\$1,637,773	\$777,681	47%
Department: 1202 Roads				
PERS SVCS - Personnel Services	\$2,964,716	\$1,807,122	\$1,157,594	64%
SUPP & MAT - Supplies & Materials	\$1,439,398	\$1,377,102	\$62,296	5%
MAINT & SVCS - Maintenance & Services	\$851,868	\$803,965	\$47,903	6%
OTHR CHGS - Other Charges	\$10,113	\$12,301	(\$2,188)	-18%
CAP EQ - Capital Equipment	\$570,100	\$512,645	\$57,455	11%
Department Total: Roads	\$5,836,195	\$4,513,135	\$1,323,060	29%
Department: 1203 Public Works				
PERS SVCS - Personnel Services	\$965,386	\$695,499	\$269,887	39%
SUPP & MAT - Supplies & Materials	\$29,340	\$23,870	\$5,470	23%
MAINT & SVCS - Maintenance & Services	\$225,546	\$207,046	\$18,500	9%
OTHR CHGS - Other Charges	\$13,750	\$15,090	(\$1,340)	-9%
INTFND CHGS - Interfund Charges	\$0	(\$105,084)	\$105,084	-100%
CAP EQ - Capital Equipment	\$76,000	\$0	\$76,000	N/A
Department Total: Public Works	\$1,310,022	\$836,421	\$473,601	57%
Department: 1204 Boat Landings				
SUPP & MAT - Supplies & Materials	\$5,000	\$280,000	(\$275,000)	-98%
MAINT & SVCS - Maintenance & Services	\$49,438	\$46,138	\$3,300	7%
CAP EQ - Capital Equipment	\$0	\$0	\$0	N/A
Department Total: Boat Landings	\$54,438	\$326,138	(\$271,700)	-83%

Worcester County
FY2025 Approved General Fund Budget Summary

	2025 Approved	2024 Adopted Budget	\$ Variance	% Variance
Department: 1205 Homeowner Convenience Centers				
PERS SVCS - Personnel Services	\$583,842	\$278,872	\$304,970	109%
SUPP & MAT - Supplies & Materials	\$12,200	\$10,700	\$1,500	14%
MAINT & SVCS - Maintenance & Services	\$315,560	\$264,736	\$50,824	19%
OTHR CHGS - Other Charges	\$1,000	\$1,000	\$0	0%
INTFND CHGS - Interfund Charges	\$70,461	\$198,951	(\$128,490)	-65%
CAP EQ - Capital Equipment	\$0	\$0	\$0	N/A
Department Total: Homeowner Convenience Centers	\$983,063	\$754,259	\$228,804	30%
Department: 1206 Recycling				
PERS SVCS - Personnel Services	\$729,002	\$475,932	\$253,070	53%
SUPP & MAT - Supplies & Materials	\$19,590	\$19,590	\$0	0%
MAINT & SVCS - Maintenance & Services	\$271,410	\$226,457	\$44,953	20%
OTHR CHGS - Other Charges	\$1,000	\$1,000	\$0	0%
INTFND CHGS - Interfund Charges	\$154,530	\$183,045	(\$28,515)	-16%
CAP EQ - Capital Equipment	\$50,000	\$18,000	\$32,000	178%
Department Total: Recycling	\$1,225,532	\$924,024	\$301,508	33%
Department: 1301 Health Department				
SUPP & MAT - Supplies & Materials	\$0	\$0	\$0	N/A
MAINT & SVCS - Maintenance & Services	\$458,116	\$437,870	\$20,246	5%
OTHR CHGS - Other Charges	\$11,258,191	\$5,420,726	\$5,837,465	108%
CAP EQ - Capital Equipment	\$0	\$0	\$0	N/A
Department Total: Health Department	\$11,716,307	\$5,858,596	\$5,857,711	100%
Department: 1302 Mosquito Control				
PERS SVCS - Personnel Services	\$99,306	\$67,248	\$32,058	48%
SUPP & MAT - Supplies & Materials	\$3,325	\$3,550	(\$225)	-6%
MAINT & SVCS - Maintenance & Services	\$29,750	\$27,250	\$2,500	9%
OTHR CHGS - Other Charges	\$95,200	\$70,200	\$25,000	36%
CAP EQ - Capital Equipment	\$0	\$32,250	(\$32,250)	-100%
Department Total: Mosquito Control	\$227,581	\$200,498	\$27,083	14%
Department: 1401 Commission on Aging				
SUPP & MAT - Supplies & Materials	\$174,975	\$173,802	\$1,173	1%
MAINT & SVCS - Maintenance & Services	\$195,600	\$188,600	\$7,000	4%
OTHR CHGS - Other Charges	\$1,405,730	\$1,272,900	\$132,830	10%
CAP EQ - Capital Equipment	\$0	\$0	\$0	N/A
Department Total: Commission on Aging	\$1,776,305	\$1,635,302	\$141,003	9%

Worcester County				
FY2025 Approved General Fund Budget Summary				
	2025 Approved	2024 Adopted Budget	\$ Variance	% Variance
Department: 1402 Other Social Services				
OTHR CHGS - Other Charges	\$636,627	\$530,368	\$106,259	20%
Department Total: Other Social Services	\$636,627	\$530,368	\$106,259	20%
Department: 1502 WOR-WIC Community College				
OTHR CHGS - Other Charges	\$2,618,000	\$2,530,242	\$87,758	3%
Department Total: WOR-WIC Community College	\$2,618,000	\$2,530,242	\$87,758	3%
Department: 1505 Board of Education				
OTHR CHGS - Other Charges	\$115,054,401	\$100,765,319	\$14,289,082	14%
Department Total: Board of Education	\$115,054,401	\$100,765,319	\$14,289,082	14%
Department: 1601 Recreation Department				
PERS SVCS - Personnel Services	\$1,915,122	\$1,161,636	\$753,486	65%
SUPP & MAT - Supplies & Materials	\$631,255	\$530,565	\$100,690	19%
MAINT & SVCS - Maintenance & Services	\$245,678	\$210,590	\$35,088	17%
OTHR CHGS - Other Charges	\$41,853	\$45,630	(\$3,777)	-8%
CAP EQ - Capital Equipment	\$0	\$37,500	(\$37,500)	-100%
Department Total: Recreation Department	\$2,833,908	\$1,985,921	\$847,987	43%
Department: 1602 Parks Department				
PERS SVCS - Personnel Services	\$835,032	\$526,923	\$308,109	58%
SUPP & MAT - Supplies & Materials	\$1,423,284	\$1,553,325	(\$130,041)	-8%
MAINT & SVCS - Maintenance & Services	\$148,766	\$139,815	\$8,951	6%
OTHR CHGS - Other Charges	\$11,245	\$12,600	(\$1,355)	-11%
CAP EQ - Capital Equipment	\$106,000	\$101,000	\$5,000	5%
Department Total: Parks Department	\$2,524,327	\$2,333,663	\$190,664	8%
Department: 1603 Libraries				
PERS SVCS - Personnel Services	\$3,470,934	\$2,200,460	\$1,270,474	58%
SUPP & MAT - Supplies & Materials	\$469,975	\$469,810	\$165	0%
MAINT & SVCS - Maintenance & Services	\$334,507	\$334,157	\$350	0%
OTHR CHGS - Other Charges	\$11,000	\$11,200	(\$200)	-2%
CAP EQ - Capital Equipment	\$0	\$0	\$0	N/A
Department Total: Libraries	\$4,286,416	\$3,015,627	\$1,270,789	42%
Department: 1604 Other Recreation & Culture				
OTHR CHGS - Other Charges	\$80,000	\$80,000	\$0	0%
Department Total: Other Recreation & Culture	\$80,000	\$80,000	\$0	0%

Worcester County
FY2025 Approved General Fund Budget Summary

	2025 Approved	2024 Adopted Budget	\$ Variance	% Variance
Department: 1701 Extension Service				
PERS SVCS - Personnel Services	\$0	\$0	\$0	N/A
SUPP & MAT - Supplies & Materials	\$19,799	\$17,014	\$2,785	16%
MAINT & SVCS - Maintenance & Services	\$195	\$2,980	(\$2,785)	-93%
OTHR CHGS - Other Charges	\$247,500	\$235,631	\$11,869	5%
Department Total: Extension Service	\$267,494	\$255,625	\$11,869	5%
Department: 1702 Other Natural Resources				
SUPP & MAT - Supplies & Materials	\$73,935	\$73,935	\$0	0%
OTHR CHGS - Other Charges	\$552,000	\$552,000	\$0	0%
Department Total: Other Natural Resources	\$625,935	\$625,935	\$0	0%
Department: 1801 Economic Development				
PERS SVCS - Personnel Services	\$239,915	\$144,992	\$94,923	65%
SUPP & MAT - Supplies & Materials	\$218,840	\$221,500	(\$2,660)	-1%
MAINT & SVCS - Maintenance & Services	\$48,575	\$46,750	\$1,825	4%
OTHR CHGS - Other Charges	\$20,620	\$14,783	\$5,837	39%
CAP EQ - Capital Equipment	\$64,500	\$30,000	\$34,500	115%
Department Total: Economic Development	\$592,450	\$458,025	\$134,425	29%
Department: 1803 Tourism				
PERS SVCS - Personnel Services	\$463,954	\$327,707	\$136,247	42%
SUPP & MAT - Supplies & Materials	\$320,700	\$236,778	\$83,922	35%
MAINT & SVCS - Maintenance & Services	\$845,558	\$812,734	\$32,824	4%
OTHR CHGS - Other Charges	\$12,850	\$8,050	\$4,800	60%
CAP EQ - Capital Equipment	\$0	\$0	\$0	N/A
Department Total: Tourism	\$1,643,062	\$1,385,269	\$257,793	19%
Department: 1901 Taxes Shared with Towns				
OTHR CHGS - Other Charges	\$3,630,114	\$3,120,957	\$509,157	16%
Department Total: Taxes Shared with Towns	\$3,630,114	\$3,120,957	\$509,157	16%
Department: 1902 Grants to Towns				
OTHR CHGS - Other Charges	\$6,617,628	\$6,417,375	\$200,253	3%
Department Total: Grants to Towns	\$6,617,628	\$6,417,375	\$200,253	3%
Department: 1950 Benefits & Insurance				
MAINT & SVCS - Maintenance & Services	\$0	\$5,000	(\$5,000)	-100%
OTHR CHGS - Other Charges	\$0	\$26,625,018	(\$26,625,018)	-100%
Department Total: Benefits & Insurance	\$0	\$26,630,018	(\$26,630,018)	-100%

Worcester County

FY2025 Approved General Fund Budget Summary

	2025 Approved	2024 Adopted Budget	\$ Variance	% Variance
Department: 1975 Debt Service				
OTHR CHGS - Other Charges	\$10,077,454	\$13,199,262	(\$3,121,808)	-24%
Department Total: Debt Service	\$10,077,454	\$13,199,262	(\$3,121,808)	-24%
Department: 1985 Interfund				
INTFND CHGS - Interfund Charges	\$9,939,161	\$0	\$9,939,161	N/A
Department Total: Interfund	\$9,939,161	\$0	\$9,939,161	N/A
TOTAL EXPENDITURES	\$261,917,617	\$235,890,227	\$26,027,390	11%

Worcester County		FY2025 Adopted Budget Revenue Detail					
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Dept Requested vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24
GENERAL FUND REVENUES							
PROP TAX - Property Taxes							
4000	Full Year Real Property Taxes	169,574,541	257,505	169,317,036	17,173,375	152,143,661	152,321,439
4010	Personal Property Taxes	301,031	14,401	286,630	(103,126)	389,756	172,221
4020	Corporation Property Taxes	3,712,719	177,625	3,535,094	(1,271,900)	4,806,994	4,473,519
4030	Railroad & Utility Property Tax	5,032,714	290,278	4,742,436	(65,910)	4,808,346	4,927,319
4035	Railroad Real Property	2,256	(85)	2,341	(101)	2,442	24,221
4040	Half Year Real Property Taxes	190,125	0	190,125	63,375	126,750	268,663
4050	Tax Additions & Abatements	(208,200)	0	(208,200)	0	(208,200)	(197,078)
4060	Interest on Delinquent Taxes	750,000	0	750,000	(50,000)	800,000	755,679
4070	Discounts Allowed on Taxes	(500,000)	0	(500,000)	0	(500,000)	(506,240)
4080	Tax Credits For Assessment I	(4,818,663)	21,843	(4,840,506)	(1,891,617)	(2,948,889)	(2,951,307)
PROP TAX - Property Taxes		174,036,523	761,567	173,274,956	13,854,096	159,420,860	159,288,437
INC TAX - Income Tax							
4100	Income Tax	47,000,000	0	47,000,000	7,000,000	40,000,000	40,050,052
INC TAX - Income Tax		47,000,000	0	47,000,000	7,000,000	40,000,000	40,050,052
OTHER TAX - Other Taxes							
4200	Admission & Amusement Taxes	700,000	0	700,000	0	700,000	546,549
4210	Recordation Taxes	8,725,000	0	8,725,000	1,725,000	7,000,000	7,339,947
4221	Cannabis Tax	100,000	0	100,000	100,000	0	84,030
4240	Food Tax	110,000	0	110,000	0	110,000	77,750
4250	Room Tax	275,000	0	275,000	10,000	265,000	208,601
4250.010	Room Tax Due To Ocean City	0	0	0	0	0	24,148
4250.040	Room Tax Due to Unincorporated Areas	1,500,000	0	1,500,000	0	1,500,000	1,430,382
4250.050	Room Tax Due to Berlin	0	0	0	0	0	257
4340	Transfer Tax	5,500,000	0	5,500,000	1,500,000	4,000,000	5,694,777
OTHER TAX - Other Taxes		16,910,000	0	16,910,000	3,335,000	13,575,000	15,406,442
ST SHRD - State Shared							
4300	Highway Users Taxes	1,783,847	0	1,783,847	313,678	1,470,169	880,606
4310	911 Fees	1,787,308	0	1,787,308	387,308	1,400,000	1,147,044
ST SHRD - State Shared		3,571,155	0	3,571,155	700,986	2,870,169	2,027,650
FRNCH - Franchise Fees							
4400	Franchise Fees	22,690	0	22,690	184	22,506	23,018
FRNCH - Franchise Fees		22,690	0	22,690	184	22,506	23,018
LOSS DSP ASTS - Gain/Loss on Disposal of Assets							
4600	Sale Of Fixed Assets	125,000	0	125,000	0	125,000	107,606
LOSS DSP ASTS - Gain/Loss on Disposal of Assets		125,000	0	125,000	0	125,000	107,606
LIC/PRMT - Licenses and Permits							
4900	Liquor Licenses	950,000	0	950,000	0	950,000	920,144
4905	Vending Machine Licenses	65,000	0	65,000	0	65,000	38,595
4910	Traders Licenses	80,000	0	80,000	0	80,000	59,995
4915	Occupational Licenses	7,000	0	7,000	(23,000)	30,000	33,356
4920	Bingo Permits	13,000	0	13,000	1,000	12,000	14,394
4927	Rental License Fee	210,000	0	210,000	15,000	195,000	165,460
4930	Building Permits	315,000	0	315,000	0	315,000	341,513
4932	Electrical Permits	21,000	0	21,000	3,000	18,000	19,375
4933	Commercial Plumbing Plan Review	2,500	0	2,500	0	2,500	525
4935	Marriage Licenses	20,000	0	20,000	0	20,000	15,810
4936	Civil Ceremony	1,200	0	1,200	200	1,000	1,530
4941	Shoreline Construction Permit	20,000	0	20,000	0	20,000	17,950
4942	Timber Harvest Permit	3,000	0	3,000	0	3,000	2,000
4943	SEC/SWM Permit	39,000	0	39,000	10,000	29,000	48,320
4945.010	Environmental Permits Burn Permit	600	0	600	0	600	480
4945.020	Environmental Permits Campground Permit	3,325	0	3,325	0	3,325	3,700
4945.030	Environmental Permits Septic Permit	29,000	0	29,000	5,000	24,000	33,026
4945.040	Environmental Permits Waste Hauler Permit	3,000	0	3,000	0	3,000	4,250
4945.050	Environmental Permits Well Permit	16,800	0	16,800	0	16,800	18,400
4945.060	Environmental Permits Other	300	0	300	0	300	250
4945.070	Environmental Permits Review Fee	60,000	0	60,000	20,000	40,000	74,368
4950	Health Permits	426,915	0	426,915	0	426,915	418,952
4955	Raffle Permits	1,500	0	1,500	0	1,500	1,450
4960	Plumbing Permits	75,000	0	75,000	10,000	65,000	84,375
4965	Gas Permits	20,000	0	20,000	0	20,000	21,094

Worcester County		FY2025 Adopted Budget Revenue Detail					
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Dept Requested vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24
GENERAL FUND REVENUES							
4970	Forestry Conservation Review Fees	6,000	0	6,000	0	6,000	6,781
4980	Landfill Permits-Household	320,000	0	320,000	0	320,000	317,150
4982	PAYT Tags - Household	7,500	0	7,500	0	7,500	5,410
5060.100	Licenses and Permits Board of Zoning	25,000	0	25,000	1,000	24,000	29,025
5060.200	Licenses and Permits Planning Commission	0	0	0	0	0	50
5060.300	Licenses and Permits Site Plan Review	11,000	0	11,000	0	11,000	9,107
5060.400	Licenses and Permits Rezoning Fee	2,000	0	2,000	(2,000)	4,000	7,849
5060.500	Licenses and Permits Subdivision Review	12,000	0	12,000	0	12,000	11,250
5060.600	Licenses and Permits Text Amendment	1,200	0	1,200	(400)	1,600	1,600
5060.700	Licenses and Permits Nat Resources Text	350	0	350	0	350	0
LIC/PRMT - Licenses and Permits		2,768,190	0	2,768,190	39,800	2,728,390	2,727,535
CHG SVC - Charges for Services							
4850.010	Credit Card Fees Environmental Programs	6,000	0	6,000	0	6,000	4,339
4850.020	Credit Card Fees DRP	2,000	0	2,000	(6,000)	8,000	6,170
4850.030	Credit Card Fees States Attorney	1,100	0	1,100	(1,000)	2,100	0
4850.050	Credit Card Fees Recreation	1,100	0	1,100	(400)	1,500	826
4940	Shoreline Construction Application Fee	31,000	0	31,000	6,000	25,000	23,850
5045	EDU Transfer/Application Fee	0	0	0	0	0	2,800
5047	Stormwater Management Review Fee	95,000	0	95,000	0	95,000	110,646
5065.100	Sheriff Fees Sheriff Fees - Paper Service	25,000	0	25,000	(5,000)	30,000	31,580
5065.200	Sheriff Fees Sheriff Fees - Peddler's License	200	0	200	200	0	225
5065.300	Sheriff Fees Sheriff Fees - Parking Fines	75	0	75	(25)	100	81
5065.400	Sheriff Fees Animal Control Fees	1,500	0	1,500	(3,500)	5,000	885
5065.500	Sheriff Fees Animal Shelter Revenue	2,500	0	2,500	2,500	0	4,385
5065.700	Sheriff Fees Contractual Services	94,500	0	94,500	14,500	80,000	105,068
5065.800	Sheriff Fees Body Worn Camera	100	0	100	100	0	437
5065.990	Sheriff Fees Other	1,500	0	1,500	1,500	0	1,045
5070.100	Sale of Publications & Copies Commissioners	350	0	350	0	350	263
5070.300	Sale of Publications & Copies Dev. Review &	50	0	50	(6,150)	6,200	130
5070.600	Sale of Publications & Copies Elections	400	0	400	200	200	517
5070.700	Sale of Publications & Copies Circuit Court	250	0	250	0	250	800
5070.900	Sale of Publications & Copies Environmental	0	0	0	0	0	25
5075	Library Use Charges	12,000	0	12,000	2,000	10,000	20,565
5076	Library Erate Reimbursement	850	0	850	0	850	5,712
5080	County Share Vehicle Tag Fee	1,000	0	1,000	0	1,000	394
5085	Liquor Advertising Fees	1,200	0	1,200	0	1,200	1,980
5090	Firearms Training Center Fee	7,500	0	7,500	(500)	8,000	12,163
5095.100	Payments For Jail Use Work Release	2,500	0	2,500	2,500	0	2,991
5095.400	Payments For Jail Use State Housing	81,630	0	81,630	57,210	24,420	81,630
5095.500	Payments For Jail Use Weekenders	2,000	0	2,000	2,000	0	72
5095.600	Payments For Jail Use Social Security	2,500	0	2,500	(3,500)	6,000	5,400
5095.700	Payments For Jail Use State Mental Health Reimb.	20,000	0	20,000	0	20,000	20,030
5095.800	Payments For Jail Use Pretrial Fees	5,000	0	5,000	0	5,000	5,273
5100.100	Fire Inspection Fees Plan Review Fee	120,000	0	120,000	20,000	100,000	126,715
5100.200	Fire Inspection Fees Fire Safety Fee	25,000	0	25,000	0	25,000	29,728
5100.300	Fire Inspection Fees Fire Reports	0	0	0	0	0	200
5100.500	Fire Inspection Fees Fire Co. Reimb.	0	0	0	0	0	1,600
5100.600	Fire Inspection Fees Fire Inspections OAP	25,000	0	25,000	0	25,000	24,494
5105.100	Public Works Revenues Pipe Sales	50,000	0	50,000	10,000	40,000	38,904
5107	Roads Department Fees	2,500	0	2,500	0	2,500	15,890
5110	Recreation Fees	388,158	0	388,158	80,813	307,345	242,866
5111	Ice Vending Machine Fee	20,000	0	20,000	20,000	0	0
5115	Mosquito Control Charges	45,000	0	45,000	(5,000)	50,000	42,201
5120	Circuit Court Bar Library	5,000	0	5,000	0	5,000	0
5127	Recreation Center Rental Fees	24,900	0	24,900	(1,700)	26,600	17,555
5128	Recreation Sponsorships	13,900	0	13,900	0	13,900	1,650
5130	Tourism Programs and Events	1,500	0	1,500	1,500	0	1,754
5142	Election Filing Fee	125	0	125	125	0	0
5155	CommunityService Fees	70,000	0	70,000	0	70,000	69,365
5160	Family Services Legal Fees Other	500	0	500	0	500	2,450
5161	Casino Security	8,500	0	8,500	8,500	0	14,310
5162	Seacrets Security	90,000	0	90,000	40,000	50,000	79,770
5165	Critical Area Review Fees	8,000	0	8,000	0	8,000	10,261
5167	Water/Sewer Plan Amendment Fee	2,000	0	2,000	0	2,000	0
5175.200	Donations Sponsorship Program Recreation	6,000	0	6,000	(17,500)	23,500	9,000
5175.205	Donations Sponsorship Program Youth Scholarship Donations	1,500	0	1,500	0	1,500	0

Worcester County		FY2025 Adopted Budget Revenue Detail						
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GENERAL FUND REVENUES								
5181	First Offender Program Fees	5,000	0	5,000	0	5,000	1,000	
5185	Recycling Revenue	180,500	0	180,500	22,800	157,700	89,124	
5186	Metal Recycling Revenue	35,000	0	35,000	5,000	30,000	74,910	
5195	Tire Revenue	35,000	0	35,000	0	35,000	0	
5215	Motor Coach Fees	15,000	0	15,000	0	15,000	6,130	
5220.010	Park Fees Field Rental	15,000	0	15,000	0	15,000	5,122	
5220.020	Park Fees Pavilion Rental	5,700	0	5,700	450	5,250	5,906	
5220.030	Park Fees Tree of Life	2,400	0	2,400	1,600	800	1,800	
5220.035	Park Fees Tournament Rental	55,000	0	55,000	15,000	40,000	50,324	
5220.040	Park Fees User Fees	8,500	0	8,500	8,500	0	0	
5221	Parking Fees - Boat Landing	1,000	0	1,000	1,000	0	(100)	
5224	SPEC EVENTS - SPONSORSHIP	76,000	0	76,000	76,000	0	8,600	
5225	Concession Stand Fees	100,000	0	100,000	15,000	85,000	99,610	
5226	Special Events Fees	33,090	0	33,090	(81,860)	114,950	42,726	
5227	Tournament Fees	7,500	0	7,500	(7,500)	15,000	3,000	
5230.010	Environmental Fees Perk Test Fee	16,000	0	16,000	2,500	13,500	19,000	
5230.020	Environmental Fees Plat Review Fee	6,000	0	6,000	0	6,000	7,635	
5230.030	Environmental Fees Water Sample Fee	400	0	400	0	400	460	
5240	Shared Facility/Service Area Fee	500	0	500	0	500	0	
5245	Solar Renewable Energy Credits	1,000	0	1,000	0	1,000	2,560	
5435	BRF Admin Fee	22,500	0	22,500	0	22,500	23,188	
CHG SVC - Charges for Services		1,927,478	0	1,927,478	277,863	1,649,615	1,619,986	
INT/PEN - Interest & Penalties								
4700	Interest On Investments	6,000,000	0	6,000,000	1,000,000	5,000,000	7,651,648	
INT/PEN - Interest & Penalties		6,000,000	0	6,000,000	1,000,000	5,000,000	7,651,648	
FINES - Fines & Forfeitures								
5300	Court Fines	25,000	0	25,000	0	25,000	22,962	
5310	Civil Infraction Fines	6,000	0	6,000	3,235	2,765	14,946	
FINES - Fines & Forfeitures		31,000	0	31,000	3,235	27,765	37,908	
MISC - Miscellaneous								
4260.010	Rents/State Revenue Boat Landings	79,972	0	79,972	(2,028)	82,000	81,176	
4260.020	Rents/State Revenue County Administration	61,332	(13,668)	75,000	3,143	71,857	75,062	
4260.030	Rents/State Revenue Elections	14,229	0	14,229	0	14,229	0	
4270	Rents-Tower Site/Contrib & Donat	27,500	0	27,500	4,200	23,300	24,739	
4800	Other Miscellaneous Revenue	200,000	0	200,000	0	200,000	79,596	
4875	Tax Sale Revenue	13,500	0	13,500	13,500	0	0	
5420	Retiree Druq Subsidy	60,000	0	60,000	0	60,000	0	
MISC - Miscellaneous		456,533	(13,668)	470,201	18,815	451,386	260,573	
INTGOV FED - Intergovernmental - Federal Revenues								
5541	Traffic Safety SHA	1,500	0	1,500	0	1,500	1,850	
5600	Federal Payments In Lieu of Tax	22,000	0	22,000	1,695	20,305	0	
5625	CDBG Housing Rehab Grant	150,000	0	150,000	0	150,000	157,249	
5664.020	US Fish and Wildlife Service Other General	6,750	0	6,750	(250)	7,000	0	
5675	Child Support Enforcement Grant	10,000	0	10,000	1,000	9,000	1,742	
5745.300	Homeland Security Grant SHSGP	96,477	0	96,477	9,010	87,467	2,510	
5745.600	Homeland Security Grant EMPG	76,317	0	76,317	1,441	74,876	0	
5749	Local Assistance & Tribal Grant	50,000	0	50,000	0	50,000	100,000	
5761	Jail - US Marshals Grant	415,000	0	415,000	415,000	0	347,729	
5770	Bulletproof Vest Program	7,500	0	7,500	7,500	0	9,970	
5774	Grant Programs - St Atty Federal	494,294	0	494,294	32,404	461,890	342,285	
5776	BJAG - Sheriff Grants	0	0	0	0	0	24	
5785	MDE Beach Monitoring Grant	3,261	0	3,261	0	3,261	3,261	
5900	Library Federal Grants	0	0	0	0	0	11,213	
INTGOV FED - Intergovernmental - Federal Revenues		1,333,099	0	1,333,099	467,800	865,299	977,834	
INTGOV ST - Intergovernmental - State Revenues								
5515	DHCD Housing Administration Fee	7,000	0	7,000	0	7,000	5,535	
5517	Other Housing Rehab Income	0	0	0	(4,000)	4,000	0	
5525	Conservation Easement Administrative Fee	25,000	0	25,000	0	25,000	16,895	
5530	Eastern Shore Library Grant	80,000	0	80,000	0	80,000	53,984	
5543	Dental Program Reimbursement	16,721	0	16,721	0	16,721	17,976	
5624	DHCD State Grant	0	0	0	0	0	500,000	
5627	Grant for Economic Devel	0	0	0	0	0	3,131,678	
5630	Water System Monitoring Grant	48,750	0	48,750	31,190	17,560	31,225	

Worcester County		FY2025 Adopted Budget Revenue Detail					
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GENERAL FUND REVENUES							
5635	Police Protection Grant	200,000	0	200,000	(44,113)	244,113	170,429
5640	State Library Aid	197,150	0	197,150	13,540	183,610	190,213
5645	Share of State Park Receipts	625,000	0	625,000	0	625,000	0
5650	State Aid for Fire Companies	370,000	0	370,000	0	370,000	368,418
5655	Program Open Space Grant - Parks	1,247,376	0	1,247,376	(124,019)	1,371,395	1,233,866
5657	LPPI Grant	0	0	0	0	0	898,929
5660	Waterway Improvement Grants	12,776	0	12,776	(267,224)	280,000	(6,858)
5662	BRF Operations & Maintenance Grant	42,000	0	42,000	7,000	35,000	0
5663	Share of State Forest Land	73,000	0	73,000	3,000	70,000	0
5680	State Grant for Critical Areas	9,000	0	9,000	0	9,000	0
5688	MD Dept of Aging Grant	46,000	0	46,000	973	45,027	45,814
5690	SSTAP Grant	126,975	0	126,975	0	126,975	34,163
5700	911 ENSB Grant	0	0	0	(153,595)	153,595	(1,404,380)
5704	MD AOC Security Grant	110,716	0	110,716	26,503	84,213	27,005
5705	State Grant for Tourism	160,000	0	160,000	0	160,000	66,515
5706	Welcome Center State Grant	0	0	0	0	0	104,160
5712	GOCCP Grant	106,700	0	106,700	56,700	50,000	92,203
5713	GOCCP - Sheriff Grants	425,000	0	425,000	425,000	0	525,164
5715	Coastal Zone Grant	0	0	0	(1,508,500)	1,508,500	703,830
5725	Family Support Grant	418,334	0	418,334	(21,430)	439,764	213,957
5730	Septic System BRF Grant Program	260,000	0	260,000	20,000	240,000	17,033
5732	Conservation Easements Reimbursements	50,000	0	50,000	0	50,000	0
5735.015	Other Grants Economic Development	0	0	0	0	0	104,917
5735.020	Other Grants Tourism	104,160	0	104,160	104,160	0	9,917
5735.025	Other Grants General Government	0	0	0	0	0	145
5735.050	Other Grants Recreation	18,500	0	18,500	8,000	10,500	0
5735.055	Other Grants Environmental Programs	96,000	0	96,000	0	96,000	0
5735.060	Other Grants Library	0	0	0	0	0	500
5757	Trial Jury Reimbursement	54,000	0	54,000	0	54,000	39,645
5760	Drug Court Grant	224,076	0	224,076	(630)	224,706	119,271
5762	Heroin Coordinator Grant	52,000	0	52,000	1,385	50,615	34,128
5767	Medication Opioid Disorder Grant	131,840	31,840	100,000	100,000	0	51,058
5905	Sheriff-Sex Offender Grant	8,000	0	8,000	(2,000)	10,000	25,408
5910	Sher-Health Tobacco Enforcement	7,500	0	7,500	4,500	3,000	10,000
5912	Sher-Health Underage Drinking	5,000	0	5,000	1,000	4,000	750
5925	MALPF Admin Fee	12,000	0	12,000	0	12,000	0
5940	Intern Program Grant	100,000	0	100,000	0	100,000	0
INTGOV ST - Intergovernmental - State Revenues		5,470,574	31,840	5,438,734	(1,322,560)	6,761,294	7,433,495
TRNS IN - Transfers In							
5511	Casino/Local Impact Grant Funds	2,265,375	1,061,000	1,204,375	(1,188,568)	2,392,943	424,538
TRNS IN - Transfers In		2,265,375	1,061,000	1,204,375	(1,188,568)	2,392,943	424,538
REVENUES Grand Total:		261,917,617	1,840,739	260,076,878	24,186,651	235,890,227	238,036,722

FY2025 Adopted Expense Budget
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8	Dept . 1005 - Treasurer's Office
6	Dept. 1006 - Elections Office
12	Dept. 1007 - Human Resources
14	Dept. 1008 - Dev, Review & Permitting
17	Dept. 1010 - Environmental Programs
19	Dept. 1011 - Information Technology
21	Dept. 1090 - Other General Government
24	Dept. 1101 - Sheriff's Office
28	Dept. 1102 - Emergency Services
31	Dept. 1103 - Jail
34	Dept. 1104 - Fire Marshal
36	Dept. 1105 - Volunteer Fire Depts
37	Dept. 1201 - Maintenance
39	Dept. 1202 - Roads
42	Dept. 1203 - Public Works
44	Dept. 1204 - Boat Landings
45	Dept. 1205 - Homeowner Convenience Center
46	Dept. 1206 - Recycling
48	Dept. 1301 - Health Department
49	Dept. 1302 - Mosquito Control
51	Dept. 1401 - Commission on Aging
53	Dept. 1402 - Other Social Services
54	Dept. 1502 - WOR-WIC Comm College
55	Dept. 1505 - Board of Education
56	Dept. 1601 - Recreation Department
59	Dept. 1602 - Parks Department
62	Dept. 1603 - Libraries
65	Dept. 1604 - Other Recreation & Culture
66	Dept. 1701 - Extension Service
67	Dept. 1702 - Other Natural Resources
68	Dept. 1801 - Economic Development
70	Dept. 1803 - Tourism
72	Dept. 1901 - Taxes Shared with Towns
73	Dept. 1902 - Grants to Towns
74	Dept. 1950 - Benefits & Insurance
75	Dept. 1975 - Debt Service
76	Dept. 1985 - Interfund

Worcester County		FY2025 Adopted Budget Expenditure Detail						
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
Department: 1001 - County Commissioners								
<i>PERS SVCS - Personnel Services</i>								
6000.100	Personnel Services Salaries	1,202,756	0	1,202,756	30,480	1,172,276	1,134,730	
6000.400	Personnel Services Overtime Pay	0	0	0	0	0	347	
6010.020	Benefits Contingency	526	526	0	0	0	0	
6010.025	Benefits Deferred Comp Match	9,000	9,000	0	0	0	0	
6010.030	Benefits Hospitalization Insurance	180,705	(8,204)	188,909	188,909	0	0	
6010.050	Benefits Retirement	143,970	143,970	0	0	0	0	
6010.060	Benefits Social Security Taxes	89,499	1	89,498	89,498	0	0	
6010.070	Benefits Unemployment Insurance	526	526	0	0	0	0	
6010.090	Benefits Workmans Compensation Ins	18,282	18,282	0	0	0	0	
6010.120	Benefits Long Term Disability	1,974	1,974	0	0	0	0	
6010.130	Benefits Life Insurance	2,237	2,237	0	0	0	0	
6010.140	Benefits FSA & PSA Admin and EAP Program	2,421	2,421	0	0	0	0	
6010.150	Benefits Retirement Administration Fee	2,527	2,527	0	0	0	0	
6010.900	Benefits OPEB contribution	36,210	36,210	0	0	0	0	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		1,690,633	209,470	1,481,163	308,887	1,172,276	1,135,077	
<i>SUPP & MAT - Supplies & Materials</i>								
6100.010	Administrative Expense Administrative Expenses	3,467	0	3,467	0	3,467	772	
6100.060	Administrative Expense Books and Publications	500	0	500	0	500	0	
6100.100	Administrative Expense Dues, Licenses & Subscriptions	6,852	0	6,852	1,196	5,656	3,931	
6100.165	Administrative Expense Meeting Expense	950	0	950	250	700	470	
6100.190	Administrative Expense Office Supplies	7,000	0	7,000	0	7,000	2,589	
6100.210	Administrative Expense Paper	3,000	0	3,000	(300)	3,300	1,547	
6100.230	Administrative Expense Postage & Freight	500	0	500	0	500	164	
6110.080	Supplies & Equipment Computer Repairs & Supplies	500	0	500	0	500	0	
6110.090	Supplies & Equipment Computers & Printers	3,100	0	3,100	(550)	3,650	1,881	
6110.245	Supplies & Equipment Mobile Phones	14,508	0	14,508	0	14,508	11,784	
6110.280	Supplies & Equipment Office Furniture	6,400	0	6,400	3,900	2,500	1,190	
6130.010	Equipment Maintenance Copier Lease	12,052	0	12,052	72	11,980	9,379	
6150.050	Uniforms & Personal Equipment Uniforms	1,000	0	1,000	0	1,000	350	
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		59,829	0	59,829	4,568	55,261	34,056	

Worcester County			FY2025 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
<i>MAINT & SVCS - Maintenance & Services</i>								
6510.020	Legal Services County Attorney Expenses	6,965	0	6,965	355	6,610	7,693	
6510.035	Legal Services County Code Expenses	11,500	0	11,500	2,000	9,500	10,409	
6510.050	Legal Services Court Reporters	600	0	600	240	360	295	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	3,000	0	3,000	0	3,000	1,605	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	1,000	0	1,000	0	1,000	406	
6550.270	Building Site Expenses Telephone	1,560	0	1,560	120	1,440	1,510	
6900.010	Advertising Budget Advertisements	4,500	0	4,500	0	4,500	1,755	
6900.030	Advertising Legislative Advertisements	16,000	(5,000)	21,000	(2,000)	23,000	3,562	
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		45,125	(5,000)	50,125	715	49,410	27,234	
<i>OTHR CHGS - Other Charges</i>								
7000.020	Travel, Training & Expense Board Member Allowance	21,000	0	21,000	0	21,000	19,250	
7000.040	Travel, Training & Expense Continuing Education/Certificati	3,850	0	3,850	0	3,850	0	
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	38,667	0	38,667	981	37,686	24,997	
7000.115	Travel, Training & Expense Mileage	1,200	0	1,200	600	600	747	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		64,717	0	64,717	1,581	63,136	44,994	
<i>INTFND CHGS - Interfund Charges</i>								
8010.110	Interfund Water & Wastewater Enterprise Ch	0	0	0	81,452	(81,452)	(81,452)	
8010.120	Interfund Landfill Enterprise Charges	0	0	0	22,399	(22,399)	(22,399)	
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>		0	0	0	103,851	(103,851)	(103,851)	
Department Total: 1001 - County Commissioners		1,860,304	204,470	1,655,834	419,602	1,236,232	1,137,510	

Worcester County		FY2025 Adopted Budget Expenditure Detail						
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
Department: 1002 - Circuit Court								
<i>PERS SVCS - Personnel Services</i>								
6000.100	Personnel Services Salaries	1,229,597	1	1,229,596	57,443	1,172,153	1,114,139	
6010.020	Benefits Contingency	538	538	0	0	0	0	
6010.025	Benefits Deferred Comp Match	8,000	8,000	0	0	0	0	
6010.030	Benefits Hospitalization Insurance	207,239	(9,408)	216,647	216,647	0	0	
6010.050	Benefits Retirement	147,183	147,183	0	0	0	0	
6010.060	Benefits Social Security Taxes	94,027	1	94,026	94,026	0	0	
6010.070	Benefits Unemployment Insurance	538	538	0	0	0	0	
6010.090	Benefits Workmans Compensation Ins	18,690	18,690	0	0	0	0	
6010.120	Benefits Long Term Disability	2,018	2,018	0	0	0	0	
6010.130	Benefits Life Insurance	2,287	2,287	0	0	0	0	
6010.140	Benefits FSA & PSA Admin and EAP Program	2,475	2,475	0	0	0	0	
6010.150	Benefits Retirement Administration Fee	2,583	2,583	0	0	0	0	
6010.900	Benefits OPEB contribution	69,161	69,161	0	0	0	0	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		1,784,336	244,068	1,540,268	368,115	1,172,153	1,114,139	
<i>SUPP & MAT - Supplies & Materials</i>								
6100.010	Administrative Expense Administrative Expenses	2,000	0	2,000	0	2,000	0	
6100.060	Administrative Expense Books and Publications	2,000	0	2,000	0	2,000	834	
6100.080	Administrative Expense Copier Supplies	180	0	180	0	180	84	
6100.100	Administrative Expense Dues, Licenses & Subscriptions	4,734	0	4,734	0	4,734	4,293	
6100.110	Administrative Expense Envelopes	1,500	0	1,500	0	1,500	1,411	
6100.150	Administrative Expense Incentives & Events	1,515	0	1,515	0	1,515	0	
6100.190	Administrative Expense Office Supplies	7,500	0	7,500	680	6,820	5,029	
6100.210	Administrative Expense Paper	2,500	0	2,500	0	2,500	1,909	
6110.120	Supplies & Equipment Equipment Rental	1,000	0	1,000	(200)	1,200	1,340	
6110.170	Supplies & Equipment Jury Expenses	3,700	0	3,700	200	3,500	1,837	
6110.245	Supplies & Equipment Mobile Phones	516	0	516	516	0	496	
6110.270	Supplies & Equipment Office Equipment Repairs	300	0	300	0	300	323	
6110.280	Supplies & Equipment Office Furniture	5,590	0	5,590	1,500	4,090	3,271	
6110.290	Supplies & Equipment Other Office Equipment	810	0	810	0	810	456	
6130.010	Equipment Maintenance Copier Lease	8,080	0	8,080	220	7,860	6,305	
6130.070	Equipment Maintenance Software Maintenance Agreements	17,626	0	17,626	0	17,626	15,959	
6150.050	Uniforms & Personal Equipment Uniforms	500	0	500	0	500	183	
6160.040	Grant Programs Court Security Grant	110,716	0	110,716	26,502	84,214	65,106	
6160.060	Grant Programs Drug Treatment Court	67,396	0	67,396	0	67,396	13,068	

Worcester County			FY2025 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
6160.070	Grant Programs Family Support Services	126,115	0	126,115	0	126,115	83,060	
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		364,278	0	364,278	29,418	334,860	204,961	
<i>MAINT & SVCS - Maintenance & Services</i>								
6510.030	Legal Services Court Appointed Attorneys	8,000	0	8,000	0	8,000	7,808	
6510.040	Legal Services Court Library Levy	2,000	0	2,000	0	2,000	0	
6510.050	Legal Services Court Reporters	5,000	0	5,000	0	5,000	2,550	
6510.055	Legal Services Family Support Service - Other	0	0	0	0	0	1,575	
6510.080	Legal Services Jury Per Diem	92,000	0	92,000	0	92,000	66,650	
6550.028	Building Site Expenses Cable	265	0	265	0	265	290	
6550.270	Building Site Expenses Telephone	3,200	0	3,200	1,700	1,500	2,308	
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		110,465	0	110,465	1,700	108,765	81,181	
<i>OTHR CHGS - Other Charges</i>								
7000.040	Travel, Training & Expense Continuing Education/Certificati	1,400	0	1,400	1,000	400	100	
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	7,500	0	7,500	1,538	5,962	6,024	
7000.115	Travel, Training & Expense Mileage	1,500	0	1,500	(1,070)	2,570	1,933	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		10,400	0	10,400	1,468	8,932	8,057	
Department Total: 1002 - Circuit Court		2,269,479	244,068	2,025,411	400,701	1,624,710	1,408,339	

Worcester County			FY2025 Adopted Budget Expenditure Detail				
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24
GENERAL FUND EXPENDITURES							
Department: 1003 - Orphan's Court							
<i>PERS SVCS - Personnel Services</i>							
6000.100	Personnel Services Salaries	28,501	1	28,500	0	28,500	27,404
6010.020	Benefits Contingency	12	12	0	0	0	0
6010.030	Benefits Hospitalization Insurance	25,169	(1,142)	26,311	26,311	0	0
6010.050	Benefits Retirement	3,412	3,412	0	0	0	0
6010.060	Benefits Social Security Taxes	2,181	1	2,180	2,180	0	0
6010.070	Benefits Unemployment Insurance	12	12	0	0	0	0
6010.090	Benefits Workmans Compensation Ins	433	433	0	0	0	0
6010.120	Benefits Long Term Disability	47	47	0	0	0	0
6010.130	Benefits Life Insurance	53	53	0	0	0	0
6010.140	Benefits FSA & PSA Admin and EAP Program	57	57	0	0	0	0
6010.150	Benefits Retirement Administration Fee	60	60	0	0	0	0
6010.900	Benefits OPEB contribution	10,863	10,863	0	0	0	0
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		70,800	13,808	56,992	28,492	28,500	27,404
<i>SUPP & MAT - Supplies & Materials</i>							
6100.060	Administrative Expense Books and Publications	2,700	0	2,700	1,200	1,500	0
6100.190	Administrative Expense Office Supplies	100	0	100	0	100	0
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		2,800	0	2,800	1,200	1,600	0
<i>OTHR CHGS - Other Charges</i>							
7000.020	Travel, Training & Expense Board Member Allowance	4,800	0	4,800	0	4,800	4,400
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	2,000	0	2,000	0	2,000	459
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		6,800	0	6,800	0	6,800	4,859
Department Total: 1003 - Orphan's Court		80,400	13,808	66,592	29,692	36,900	32,263

Worcester County		FY2025 Adopted Budget Expenditure Detail						
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
Department: 1004 - State's Attorney								
<i>PERS SVCS - Personnel Services</i>								
6000.100	Personnel Services Salaries	3,367,777	(42,170)	3,409,947	288,586	3,121,361	2,832,197	
6000.400	Personnel Services Overtime Pay	0	0	0	0	0	42,524	
6010.020	Benefits Contingency	1,476	1,476	0	0	0	0	
6010.025	Benefits Deferred Comp Match	20,000	20,000	0	0	0	0	
6010.030	Benefits Hospitalization Insurance	334,089	(36,472)	370,561	370,561	0	0	
6010.050	Benefits Retirement	403,123	403,123	0	0	0	0	
6010.060	Benefits Social Security Taxes	228,425	(3,225)	231,650	231,650	0	0	
6010.070	Benefits Unemployment Insurance	1,476	1,476	0	0	0	0	
6010.090	Benefits Workmans Compensation Ins	51,258	51,258	0	0	0	0	
6010.120	Benefits Long Term Disability	5,534	5,534	0	0	0	0	
6010.130	Benefits Life Insurance	6,272	6,272	0	0	0	0	
6010.140	Benefits FSA & PSA Admin and EAP Program	6,789	6,789	0	0	0	0	
6010.150	Benefits Retirement Administration Fee	7,084	7,084	0	0	0	0	
6010.900	Benefits OPEB contribution	159,324	159,324	0	0	0	0	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		4,592,627	580,469	4,012,158	890,797	3,121,361	2,874,722	
<i>SUPP & MAT - Supplies & Materials</i>								
6100.010	Administrative Expense Administrative Expenses	4,000	0	4,000	0	4,000	3,135	
6100.100	Administrative Expense Dues, Licenses & Subscriptions	9,049	0	9,049	(10,521)	19,570	6,506	
6100.160	Administrative Expense Legal Books & Publications	3,065	0	3,065	(295)	3,360	2,119	
6100.190	Administrative Expense Office Supplies	9,000	0	9,000	0	9,000	4,879	
6110.090	Supplies & Equipment Computers & Printers	4,100	0	4,100	1,650	2,450	2,001	
6110.245	Supplies & Equipment Mobile Phones	12,480	0	12,480	(90)	12,570	12,044	
6110.280	Supplies & Equipment Office Furniture	2,000	0	2,000	(1,125)	3,125	0	
6110.290	Supplies & Equipment Other Office Equipment	2,000	0	2,000	0	2,000	1,062	
6110.390	Supplies & Equipment Small Equipment	2,000	0	2,000	0	2,000	1,225	
6130.010	Equipment Maintenance Copier Lease	10,020	0	10,020	(1,980)	12,000	8,778	
6130.070	Equipment Maintenance Software Maintenance Agreements	54,471	22,501	31,970	(900)	32,870	28,320	
6150.050	Uniforms & Personal Equipment Uniforms	1,762	0	1,762	(65)	1,827	648	
6160.075	Grant Programs Federal Funds	0	0	0	0	0	13,647	
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		113,947	22,501	91,446	(13,326)	104,772	84,363	
<i>MAINT & SVCS - Maintenance & Services</i>								
6510.090	Legal Services Prosecution Expenses	2,500	0	2,500	0	2,500	649	
6510.105	Legal Services Appeal Expenses	2,700	0	2,700	1,700	1,000	1,579	
6510.110	Legal Services Transcripts	5,000	0	5,000	0	5,000	3,103	

Worcester County			FY2025 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	8,000	0	8,000	3,000	5,000	5,495	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	3,000	0	3,000	1,500	1,500	1,575	
6540.040	Vehicle Operating Expenses Vehicle Registration	0	0	0	(100)	100	100	
6550.028	Building Site Expenses Cable	1,550	0	1,550	0	1,550	1,375	
6550.270	Building Site Expenses Telephone	1,500	0	1,500	0	1,500	1,147	
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		24,250	0	24,250	6,100	18,150	15,023	
<i>OTHR CHGS - Other Charges</i>								
7000.080	Travel, Training & Expense Extradition Expense	14,000	0	14,000	0	14,000	3,670	
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	10,350	0	10,350	(100)	10,450	10,450	
7000.115	Travel, Training & Expense Mileage	0	0	0	0	0	148	
7000.130	Travel, Training & Expense Witness Expenses	0	0	0	0	0	1,951	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		24,350	0	24,350	(100)	24,450	16,219	
<i>CAP EQ - Capital Equipment</i>								
9010.010	Capital Equipment New Vehicles	0	0	0	(43,000)	43,000	39,475	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		0	0	0	(43,000)	43,000	39,475	
Department Total: 1004 - State's Attorney		4,755,174	602,970	4,152,204	840,471	3,311,733	3,029,801	

Worcester County		FY2025 Adopted Budget Expenditure Detail						
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
Department: 1005 - Treasurer's Office								
<i>PERS SVCS - Personnel Services</i>								
6000.100	Personnel Services Salaries	1,178,673	(525,478)	1,704,151	182,448	1,521,703	1,449,696	
6000.400	Personnel Services Overtime Pay	2,000	0	2,000	0	2,000	0	
6010.020	Benefits Contingency	516	516	0	0	0	0	
6010.025	Benefits Deferred Comp Match	10,000	10,000	0	0	0	0	
6010.030	Benefits Hospitalization Insurance	160,185	(53,707)	213,892	213,892	0	0	
6010.050	Benefits Retirement	141,087	141,087	0	0	0	0	
6010.060	Benefits Social Security Taxes	87,996	(40,197)	128,193	128,193	0	0	
6010.070	Benefits Unemployment Insurance	516	516	0	0	0	0	
6010.090	Benefits Workmans Compensation Ins	17,916	17,916	0	0	0	0	
6010.120	Benefits Long Term Disability	1,934	1,934	0	0	0	0	
6010.130	Benefits Life Insurance	2,192	2,192	0	0	0	0	
6010.140	Benefits FSA & PSA Admin and EAP Program	2,373	2,373	0	0	0	0	
6010.150	Benefits Retirement Administration Fee	2,476	2,476	0	0	0	0	
6010.900	Benefits OPEB contribution	69,523	69,523	0	0	0	0	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		1,677,387	(370,849)	2,048,236	524,533	1,523,703	1,449,696	
<i>SUPP & MAT - Supplies & Materials</i>								
6100.055	Administrative Expense Bond	3,000	0	3,000	0	3,000	2,750	
6100.060	Administrative Expense Books and Publications	2,000	0	2,000	0	2,000	1,484	
6100.100	Administrative Expense Dues, Licenses & Subscriptions	3,925	(80)	4,005	595	3,410	2,099	
6100.110	Administrative Expense Envelopes	3,500	0	3,500	0	3,500	6,167	
6100.130	Administrative Expense Food Tax Bills & Envelopes	400	0	400	0	400	0	
6100.190	Administrative Expense Office Supplies	9,400	0	9,400	(2,850)	12,250	8,486	
6100.210	Administrative Expense Paper	2,500	0	2,500	500	2,000	1,895	
6100.220	Administrative Expense Payroll Checks & Forms	3,500	0	3,500	(250)	3,750	2,927	
6100.230	Administrative Expense Postage & Freight	100	0	100	0	100	83	
6100.250	Administrative Expense Room Tax Bills & Envelopes	1,000	0	1,000	0	1,000	394	
6100.260	Administrative Expense Tax Bills & Envelopes	21,000	0	21,000	2,000	19,000	20,683	
6110.090	Supplies & Equipment Computers & Printers	6,640	(800)	7,440	(360)	7,800	3,876	
6110.245	Supplies & Equipment Mobile Phones	3,600	0	3,600	900	2,700	3,119	
6110.270	Supplies & Equipment Office Equipment Repairs	300	0	300	0	300	0	
6110.280	Supplies & Equipment Office Furniture	2,600	0	2,600	2,600	0	820	
6110.290	Supplies & Equipment Other Office Equipment	1,000	(200)	1,200	(300)	1,500	0	
6130.010	Equipment Maintenance Copier Lease	3,240	0	3,240	540	2,700	2,364	
6130.020	Equipment Maintenance Equipment Annual Maint Contr.	115,050	0	115,050	7,550	107,500	107,395	
6150.050	Uniforms & Personal Equipment Uniforms	1,400	0	1,400	1,400	0	0	

Worcester County			FY2025 Adopted Budget Expenditure Detail				
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24
GENERAL FUND EXPENDITURES							
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		184,155	(1,080)	185,235	12,325	172,910	164,543
<i>MAINT & SVCS - Maintenance & Services</i>							
6530.110	Consulting Services Programming	1,500	0	1,500	300	1,200	5,596
6550.270	Building Site Expenses Telephone	1,400	0	1,400	100	1,300	1,090
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		2,900	0	2,900	400	2,500	6,686
<i>OTHR CHGS - Other Charges</i>							
7000.040	Travel, Training & Expense Continuing Education/Certificati	7,000	0	7,000	2,000	5,000	348
7000.060	Travel, Training & Expense Educational Training	4,200	0	4,200	4,200	0	0
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	4,350	0	4,350	1,690	2,660	2,956
7000.115	Travel, Training & Expense Mileage	2,000	0	2,000	400	1,600	551
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		17,550	0	17,550	8,290	9,260	3,855
<i>INTFND CHGS - Interfund Charges</i>							
8010.110	Interfund Water & Wastewater Enterprise Ch	0	0	0	231,464	(231,464)	(223,050)
8010.120	Interfund Landfill Enterprise Charges	0	0	0	45,550	(45,550)	(39,045)
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>		0	0	0	277,014	(277,014)	(262,095)
Department Total: 1005 - Treasurer's Office		1,881,992	(371,929)	2,253,921	822,562	1,431,359	1,362,685

Worcester County		FY2025 Adopted Budget Expenditure Detail						
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
Department: 1006 - Elections Office								
<i>PERS SVCS - Personnel Services</i>								
6000.100	Personnel Services Salaries	16,550	(642,642)	659,192	644,192	15,000	14,423	
6000.500	Personnel Services State Employee Salary & Benefit	642,642	642,642	0	(625,677)	625,677	537,805	
6010.020	Benefits Contingency	7	7	0	0	0	0	
6010.060	Benefits Social Security Taxes	1,267	1	1,266	1,266	0	0	
6010.070	Benefits Unemployment Insurance	7	7	0	0	0	0	
6010.090	Benefits Workmans Compensation Ins	252	252	0	0	0	0	
6010.120	Benefits Long Term Disability	27	27	0	0	0	0	
6010.130	Benefits Life Insurance	31	31	0	0	0	0	
6010.140	Benefits FSA & PSA Admin and EAP Program	33	33	0	0	0	0	
6010.150	Benefits Retirement Administration Fee	35	35	0	0	0	0	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		660,851	393	660,458	19,781	640,677	552,229	
<i>SUPP & MAT - Supplies & Materials</i>								
6100.100	Administrative Expense Dues, Licenses & Subscriptions	630	0	630	0	630	481	
6100.110	Administrative Expense Envelopes	1,200	0	1,200	200	1,000	924	
6100.180	Administrative Expense National Voter Regis Postcards	764	0	764	62	702	136	
6100.190	Administrative Expense Office Supplies	11,000	0	11,000	1,000	10,000	10,133	
6100.210	Administrative Expense Paper	1,500	0	1,500	300	1,200	630	
6110.090	Supplies & Equipment Computers & Printers	6,457	0	6,457	0	6,457	4,984	
6110.245	Supplies & Equipment Mobile Phones	2,000	0	2,000	0	2,000	994	
6110.280	Supplies & Equipment Office Furniture	9,000	0	9,000	9,000	0	0	
6110.440	Supplies & Equipment Voting Machines	327,845	0	327,845	37,317	290,528	101,479	
6120.010	Voting Machine & Poll Expenses Absentee Ballot Expenses	43,400	0	43,400	0	43,400	9,240	
6120.020	Voting Machine & Poll Expenses Ballot Expenses	750	0	750	150	600	0	
6120.040	Voting Machine & Poll Expenses Election Board Member Mileage	3,800	0	3,800	0	3,800	800	
6120.050	Voting Machine & Poll Expenses Election Cell Phone	1,500	0	1,500	0	1,500	1,675	
6120.060	Voting Machine & Poll Expenses Election Judge Expense	176,750	0	176,750	3,000	173,750	179,255	
6120.070	Voting Machine & Poll Expenses Election Judge Training Material	10,000	0	10,000	0	10,000	21,971	
6120.080	Voting Machine & Poll Expenses Poll Rent & School Expense	2,800	0	2,800	0	2,800	2,450	
6120.090	Voting Machine & Poll Expenses Specimen Ballot Expense	24,000	0	24,000	0	24,000	33,414	

Worcester County		FY2025 Adopted Budget Expenditure Detail						
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
6120.095	Voting Machine & Poll Expenses State Allocation County Share	27,159	0	27,159	310	26,849	1,900	
6120.110	Voting Machine & Poll Expenses Voter Notification Cards	3,500	0	3,500	1,500	2,000	2,625	
6120.120	Voting Machine & Poll Expenses Voting Machine Supplies	9,800	0	9,800	800	9,000	996	
6130.010	Equipment Maintenance Copier Lease	1,627	0	1,627	0	1,627	1,176	
6130.070	Equipment Maintenance Software Maintenance Agreements	2,760	0	2,760	0	2,760	3,467	
6130.100	Equipment Maintenance Other Equipment Lease	1,769	0	1,769	0	1,769	0	
6150.050	Uniforms & Personal Equipment Uniforms	0	0	0	0	0	427	
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		670,011	0	670,011	53,639	616,372	379,157	
<i>MAINT & SVCS - Maintenance & Services</i>								
6530.150	Consulting Services Temporary Clerical Staff	47,520	0	47,520	(7,920)	55,440	30,983	
6550.040	Building Site Expenses Cleaning Contract	2,912	0	2,912	(2,288)	5,200	2,591	
6550.050	Building Site Expenses Custodial Supplies	650	0	650	0	650	375	
6550.060	Building Site Expenses Electricity	8,750	0	8,750	0	8,750	12,279	
6550.080	Building Site Expenses Fire Alarm Testing	0	0	0	0	0	352	
6550.081	Building Site Expenses Fire Extinguishers	100	0	100	0	100	0	
6550.090	Building Site Expenses General Maintenance Repairs	0	0	0	0	0	1,763	
6550.170	Building Site Expenses Office Rent/Lease	84,265	0	84,265	9,265	75,000	74,495	
6550.180	Building Site Expenses Pest Control/Termite Insp	1,100	0	1,100	0	1,100	0	
6550.220	Building Site Expenses Security Alarm Monitoring	750	0	750	0	750	153	
6550.270	Building Site Expenses Telephone	6,840	0	6,840	0	6,840	5,513	
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		152,887	0	152,887	(943)	153,830	128,503	
<i>OTHR CHGS - Other Charges</i>								
7000.020	Travel, Training & Expense Board Member Allowance	2,489	0	2,489	98	2,391	0	
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	8,742	0	8,742	(4,945)	13,687	3,198	
7000.115	Travel, Training & Expense Mileage	4,000	0	4,000	0	4,000	4,933	
7170.100	Benefits & Insurance Property & Liability Insurance	0	0	0	0	0	10,109	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		15,231	0	15,231	(4,847)	20,078	18,240	
Department Total: 1006 - Elections Office		1,498,980	393	1,498,587	67,630	1,430,957	1,078,128	

Worcester County		FY2025 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24
GENERAL FUND EXPENDITURES							
Department: 1007 - Human Resources							
<i>PERS SVCS - Personnel Services</i>							
6000.100	Personnel Services Salaries	494,948	2	494,946	(33,454)	528,400	533,301
6000.400	Personnel Services Overtime Pay	4,000	0	4,000	0	4,000	3,441
6010.020	Benefits Contingency	217	217	0	0	0	0
6010.025	Benefits Deferred Comp Match	3,000	3,000	0	0	0	0
6010.030	Benefits Hospitalization Insurance	78,856	(3,580)	82,436	82,436	0	0
6010.050	Benefits Retirement	59,245	59,245	0	0	0	0
6010.060	Benefits Social Security Taxes	37,814	2	37,812	37,812	0	0
6010.070	Benefits Unemployment Insurance	217	217	0	0	0	0
6010.090	Benefits Workmans Compensation Ins	7,523	7,523	0	0	0	0
6010.120	Benefits Long Term Disability	812	812	0	0	0	0
6010.130	Benefits Life Insurance	920	920	0	0	0	0
6010.140	Benefits FSA & PSA Admin and EAP Program	996	996	0	0	0	0
6010.150	Benefits Retirement Administration Fee	1,040	1,040	0	0	0	0
6010.900	Benefits OPEB contribution	25,347	25,347	0	0	0	0
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		714,935	95,741	619,194	86,794	532,400	536,742
<i>SUPP & MAT - Supplies & Materials</i>							
6100.010	Administrative Expense Administrative Expenses	540	0	540	0	540	388
6100.040	Administrative Expense Alcohol and Drug Testing Supplie	100	0	100	(150)	250	0
6100.050	Administrative Expense Background Checks	6,000	0	6,000	5,600	400	0
6100.060	Administrative Expense Books and Publications	500	0	500	0	500	0
6100.100	Administrative Expense Dues, Licenses & Subscriptions	528	0	528	28	500	499
6100.110	Administrative Expense Envelopes	400	0	400	0	400	204
6100.150	Administrative Expense Incentives & Events	6,400	(700)	7,100	950	6,150	3,256
6100.190	Administrative Expense Office Supplies	2,400	0	2,400	(600)	3,000	2,203
6100.210	Administrative Expense Paper	1,272	0	1,272	(128)	1,400	847
6110.090	Supplies & Equipment Computers & Printers	4,000	0	4,000	0	4,000	4,253
6110.245	Supplies & Equipment Mobile Phones	2,040	0	2,040	90	1,950	1,682
6110.290	Supplies & Equipment Other Office Equipment	510	0	510	(90)	600	78
6130.010	Equipment Maintenance Copier Lease	2,400	0	2,400	0	2,400	1,741
6150.050	Uniforms & Personal Equipment Uniforms	850	0	850	0	850	0
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		27,940	(700)	28,640	5,700	22,940	15,152
<i>MAINT & SVCS - Maintenance & Services</i>							
6530.040	Consulting Services Consulting Services	0	0	0	(600)	600	0
6530.050	Consulting Services Crisis/Fitness for Duty	1,700	0	1,700	200	1,500	0

Worcester County		FY2025 Adopted Budget Expenditure Detail						
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
6530.080	Consulting Services Physicals, Shots & Drug Testing	16,000	0	16,000	1,000	15,000	14,865	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	3,500	0	3,500	0	3,500	2,504	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	1,500	0	1,500	0	1,500	545	
6550.270	Building Site Expenses Telephone	400	0	400	0	400	328	
6900.040	Advertising Personnel Advertisements	14,000	(11,000)	25,000	18,000	7,000	5,619	
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		37,100	(11,000)	48,100	18,600	29,500	23,861	
<i>OTHR CHGS - Other Charges</i>								
7000.040	Travel, Training & Expense Continuing Education/Certificati	2,800	0	2,800	800	2,000	1,328	
7000.060	Travel, Training & Expense Educational Training	800	0	800	0	800	790	
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	1,400	0	1,400	200	1,200	1,034	
7000.115	Travel, Training & Expense Mileage	200	0	200	(300)	500	259	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		5,200	0	5,200	700	4,500	3,411	
<i>INTFND CHGS - Interfund Charges</i>								
8010.110	Interfund Water & Wastewater Enterprise Ch	0	0	0	58,430	(58,430)	(58,431)	
8010.120	Interfund Landfill Enterprise Charges	0	0	0	18,746	(18,746)	(18,747)	
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>		0	0	0	77,176	(77,176)	(77,177)	
Department Total: 1007 - Human Resources		785,175	84,041	701,134	188,970	512,164	501,988	

Worcester County		FY2025 Adopted Budget Expenditure Detail						
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
Department: 1008 - Development, Review & Permits								
<i>PERS SVCS - Personnel Services</i>								
6000.100	Personnel Services Salaries	1,839,033	2,381	1,836,652	10,704	1,825,948	1,686,490	
6000.400	Personnel Services Overtime Pay	3,000	0	3,000	0	3,000	864	
6010.020	Benefits Contingency	805	805	0	0	0	0	
6010.025	Benefits Deferred Comp Match	15,000	15,000	0	0	0	0	
6010.030	Benefits Hospitalization Insurance	313,980	(14,254)	328,234	328,234	0	0	
6010.050	Benefits Retirement	220,132	220,132	0	0	0	0	
6010.060	Benefits Social Security Taxes	139,573	185	139,388	139,388	0	0	
6010.070	Benefits Unemployment Insurance	805	805	0	0	0	0	
6010.090	Benefits Workmans Compensation Ins	27,954	27,954	0	0	0	0	
6010.120	Benefits Long Term Disability	3,018	3,018	0	0	0	0	
6010.130	Benefits Life Insurance	3,421	3,421	0	0	0	0	
6010.140	Benefits FSA & PSA Admin and EAP Program	3,702	3,702	0	0	0	0	
6010.150	Benefits Retirement Administration Fee	3,863	3,863	0	0	0	0	
6010.900	Benefits OPEB contribution	106,820	106,820	0	0	0	0	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		2,681,106	373,832	2,307,274	478,326	1,828,948	1,687,353	
<i>SUPP & MAT - Supplies & Materials</i>								
6100.010	Administrative Expense Administrative Expenses	900	0	900	900	0	0	
6100.030	Administrative Expense Alcohol and Drug Testing	0	0	0	0	0	135	
6100.052	Administrative Expense Bank Fees	2,000	0	2,000	(6,000)	8,000	6,280	
6100.060	Administrative Expense Books and Publications	1,915	0	1,915	0	1,915	1,747	
6100.070	Administrative Expense International Bldg Code Supplies	500	0	500	0	500	0	
6100.080	Administrative Expense Copier Supplies	75	0	75	0	75	0	
6100.100	Administrative Expense Dues, Licenses & Subscriptions	2,927	0	2,927	(240)	3,167	2,457	
6100.110	Administrative Expense Envelopes	1,500	0	1,500	0	1,500	662	
6100.190	Administrative Expense Office Supplies	3,000	0	3,000	500	2,500	1,021	
6100.210	Administrative Expense Paper	2,000	0	2,000	0	2,000	1,210	
6100.230	Administrative Expense Postage & Freight	3,000	0	3,000	150	2,850	2,699	
6100.240	Administrative Expense Printing Expense	2,500	0	2,500	(4,700)	7,200	3,392	
6110.080	Supplies & Equipment Computer Repairs & Supplies	750	0	750	0	750	0	
6110.090	Supplies & Equipment Computers & Printers	22,030	0	22,030	22,030	0	0	
6110.140	Supplies & Equipment GIS Mapping Supplies	4,900	0	4,900	0	4,900	402	
6110.245	Supplies & Equipment Mobile Phones	6,820	0	6,820	1,083	5,737	4,700	
6110.270	Supplies & Equipment Office Equipment Repairs	300	0	300	0	300	0	
6110.280	Supplies & Equipment Office Furniture	4,450	0	4,450	3,950	500	1,035	

Worcester County		FY2025 Adopted Budget Expenditure Detail						
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
6110.340	Supplies & Equipment Safety Program Equipment	150	0	150	0	150	33	
6110.390	Supplies & Equipment Small Equipment	500	0	500	0	500	29	
6130.010	Equipment Maintenance Copier Lease	2,978	0	2,978	0	2,978	2,425	
6130.020	Equipment Maintenance Equipment Annual Maint Contr.	1,100	0	1,100	0	1,100	1,100	
6130.060	Equipment Maintenance Software Licensing	34,580	0	34,580	34,580	0	229	
6130.070	Equipment Maintenance Software Maintenance Agreements	7,500	0	7,500	0	7,500	1,825	
6130.075	Equipment Maintenance Software Upgrades	5,000	0	5,000	5,000	0	10,000	
6150.040	Uniforms & Personal Equipment Uniform Allowance	3,500	0	3,500	3,500	0	0	
6180.010	Housing Rehabilitation Program CDBG Advertising	700	0	700	(3,300)	4,000	474	
6180.020	Housing Rehabilitation Program CDBG Appraisals & Credit Reports	1,500	0	1,500	0	1,500	350	
6180.030	Housing Rehabilitation Program CDBG Consulting	0	0	0	0	0	11	
6180.040	Housing Rehabilitation Program CDBG Housing Rehab Grant	150,000	0	150,000	0	150,000	157,249	
6180.050	Housing Rehabilitation Program Housing Rental & Disability Cons	6,000	0	6,000	0	6,000	0	
6180.060	Housing Rehabilitation Program Lead Paint Contract Inspections	23,000	0	23,000	0	23,000	8,533	
6180.080	Housing Rehabilitation Program Special Loan Fee Expense	7,000	0	7,000	0	7,000	18,647	
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		303,075	0	303,075	57,453	245,622	226,645	
<i>MAINT & SVCS - Maintenance & Services</i>								
6510.010	Legal Services Board/Commission Attorney	32,000	0	32,000	7,000	25,000	19,275	
6510.050	Legal Services Court Reporters	4,000	0	4,000	500	3,500	3,345	
6530.040	Consulting Services Consulting Services	31,551	0	31,551	(93,449)	125,000	26,667	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	13,000	0	13,000	1,000	12,000	10,447	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	5,000	0	5,000	1,000	4,000	3,596	
6550.081	Building Site Expenses Fire Extinguishers	150	0	150	0	150	28	
6550.270	Building Site Expenses Telephone	1,260	0	1,260	0	1,260	1,608	
6900.025	Advertising Legal Advertisements	18,000	0	18,000	2,000	16,000	18,857	
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		104,961	0	104,961	(81,949)	186,910	83,822	
<i>OTHR CHGS - Other Charges</i>								
7000.020	Travel, Training & Expense Board Member Allowance	26,400	0	26,400	0	26,400	16,690	
7000.040	Travel, Training & Expense Continuing Education/Certificati	2,215	0	2,215	(458)	2,673	759	

Worcester County			FY2025 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
7000.060	Travel, Training & Expense Educational Training	3,000	0	3,000	0	3,000	1,061	
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	21,381	0	21,381	11,471	9,910	9,639	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		52,996	0	52,996	11,013	41,983	28,149	
<i>INTFND CHGS - Interfund Charges</i>								
8010.110	Interfund Water & Wastewater Enterprise Ch	0	0	0	21,669	(21,669)	(21,668)	
8010.200	Interfund DRP Chargeback - Engr Svcs	0	0	0	78,706	(78,706)	(78,706)	
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>		0	0	0	100,375	(100,375)	(100,374)	
Department Total: 1008 - Development, Review & Permits		3,142,138	373,832	2,768,306	565,218	2,203,088	1,925,594	

Worcester County		FY2025 Adopted Budget Expenditure Detail						
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
Department: 1010 - Environmental Programs								
<i>PERS SVCS - Personnel Services</i>								
6000.100	Personnel Services Salaries	1,479,048	(3,670)	1,482,718	142,243	1,340,475	1,246,290	
6000.400	Personnel Services Overtime Pay	1,500	0	1,500	0	1,500	0	
6010.020	Benefits Contingency	647	647	0	0	0	0	
6010.025	Benefits Deferred Comp Match	10,000	10,000	0	0	0	0	
6010.030	Benefits Hospitalization Insurance	315,800	(14,336)	330,136	330,136	0	0	
6010.050	Benefits Retirement	177,042	177,042	0	0	0	0	
6010.060	Benefits Social Security Taxes	112,805	(279)	113,084	113,084	0	0	
6010.070	Benefits Unemployment Insurance	647	647	0	0	0	0	
6010.090	Benefits Workmans Compensation Ins	22,482	22,482	0	0	0	0	
6010.120	Benefits Long Term Disability	2,427	2,427	0	0	0	0	
6010.130	Benefits Life Insurance	2,751	2,751	0	0	0	0	
6010.140	Benefits FSA & PSA Admin and EAP Program	2,978	2,978	0	0	0	0	
6010.150	Benefits Retirement Administration Fee	3,107	3,107	0	0	0	0	
6010.900	Benefits OPEB contribution	73,868	73,868	0	0	0	0	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		2,205,102	277,664	1,927,438	585,463	1,341,975	1,246,290	
<i>SUPP & MAT - Supplies & Materials</i>								
6100.030	Administrative Expense Alcohol and Drug Testing	100	0	100	0	100	0	
6100.052	Administrative Expense Bank Fees	7,000	0	7,000	0	7,000	4,878	
6100.060	Administrative Expense Books and Publications	691	0	691	(155)	846	448	
6100.080	Administrative Expense Copier Supplies	172	0	172	142	30	0	
6100.090	Administrative Expense Database/Shared Computer costs	1,350	0	1,350	450	900	0	
6100.100	Administrative Expense Dues, Licenses & Subscriptions	3,270	0	3,270	415	2,855	1,450	
6100.190	Administrative Expense Office Supplies	5,000	0	5,000	0	5,000	2,576	
6100.210	Administrative Expense Paper	600	0	600	100	500	324	
6100.230	Administrative Expense Postage & Freight	150	0	150	0	150	0	
6100.240	Administrative Expense Printing Expense	400	0	400	0	400	384	
6110.050	Supplies & Equipment Camera Equipment	100	0	100	100	0	0	
6110.080	Supplies & Equipment Computer Repairs & Supplies	2,700	0	2,700	340	2,360	0	
6110.090	Supplies & Equipment Computers & Printers	1,820	0	1,820	(280)	2,100	2,642	
6110.140	Supplies & Equipment GIS Mapping Supplies	400	0	400	(1,700)	2,100	0	
6110.245	Supplies & Equipment Mobile Phones	7,420	0	7,420	0	7,420	5,294	
6110.270	Supplies & Equipment Office Equipment Repairs	175	0	175	25	150	135	
6110.280	Supplies & Equipment Office Furniture	0	0	0	0	0	97	
6110.290	Supplies & Equipment Other Office Equipment	245	0	245	245	0	0	

Worcester County		FY2025 Adopted Budget Expenditure Detail						
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
6110.295	Supplies & Equipment Program Supplies and Equipment	2,000	0	2,000	(1,300)	3,300	1,135	
6110.340	Supplies & Equipment Safety Program Equipment	2,280	0	2,280	2,030	250	0	
6110.390	Supplies & Equipment Small Equipment	520	0	520	(330)	850	0	
6130.010	Equipment Maintenance Copier Lease	4,000	0	4,000	400	3,600	2,412	
6130.075	Equipment Maintenance Software Upgrades	0	0	0	0	0	552	
6160.011	Grant Programs DNR Coastal Projects	0	0	0	(1,508,500)	1,508,500	718,719	
6160.135	Grant Programs Other Environmental Grants	96,000	0	96,000	0	96,000	0	
6160.140	Grant Programs Septic Upgrade Grant	260,000	0	260,000	20,000	240,000	83,768	
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		396,393	0	396,393	(1,488,018)	1,884,411	824,812	
<i>MAINT & SVCS - Maintenance & Services</i>								
6530.040	Consulting Services Consulting Services	10,000	0	10,000	10,000	0	0	
6530.140	Consulting Services Stormwater Management Review	74,100	0	74,100	0	74,100	105,375	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	20,000	0	20,000	2,000	18,000	16,555	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	4,500	0	4,500	(900)	5,400	3,683	
6540.040	Vehicle Operating Expenses Vehicle Registration	300	0	300	0	300	0	
6550.040	Building Site Expenses Cleaning Contract	5,000	0	5,000	5,000	0	410	
6550.060	Building Site Expenses Electricity	0	0	0	0	0	1,020	
6550.140	Building Site Expenses Internet Access	3,060	0	3,060	3,060	0	0	
6550.270	Building Site Expenses Telephone	1,045	0	1,045	0	1,045	538	
6900.025	Advertising Legal Advertisements	1,200	0	1,200	0	1,200	697	
6900.030	Advertising Legislative Advertisements	500	0	500	500	0	0	
6900.060	Advertising Water & Sewer Plan Amendments	2,000	0	2,000	0	2,000	0	
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		121,705	0	121,705	19,660	102,045	128,277	
<i>OTHR CHGS - Other Charges</i>								
7000.020	Travel, Training & Expense Board Member Allowance	300	0	300	0	300	1,300	
7000.040	Travel, Training & Expense Continuing Education & Cert	635	0	635	0	635	182	
7000.060	Travel, Training & Expense Educational Training	5,115	0	5,115	1,040	4,075	898	
7000.100	Travel, Training & Expense Meetings/Conferences	114	0	114	(176)	290	14	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		6,164	0	6,164	864	5,300	2,394	
<i>INTFND CHGS - Interfund Charges</i>								
8010.110	Interfund Water & Wastewater Enterprise Ch	0	0	0	32,041	(32,041)	(32,042)	
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>		0	0	0	32,041	(32,041)	(32,042)	
<i>CAP EQ - Capital Equipment</i>								
9010.010	Capital Equipment New Vehicles	50,000	0	50,000	50,000	0	0	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		50,000	0	50,000	50,000	0	0	
Department Total: 1010 - Environmental Programs		2,779,364	277,664	2,501,700	(799,990)	3,301,690	2,169,732	

Worcester County		FY2025 Adopted Budget Expenditure Detail						
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
Department: 1011 - Information Technology								
<i>PERS SVCS - Personnel Services</i>								
6000.100	Personnel Services Salaries	1,121,443	392,158	729,285	43,645	685,640	615,242	
6000.400	Personnel Services Overtime Pay	3,000	0	3,000	0	3,000	587	
6010.020	Benefits Contingency	491	491	0	0	0	0	
6010.025	Benefits Deferred Comp Match	10,000	10,000	0	0	0	0	
6010.030	Benefits Hospitalization Insurance	151,630	45,168	106,462	106,462	0	0	
6010.050	Benefits Retirement	134,237	134,237	0	0	0	0	
6010.060	Benefits Social Security Taxes	85,653	29,930	55,723	55,723	0	0	
6010.070	Benefits Unemployment Insurance	491	491	0	0	0	0	
6010.090	Benefits Workmans Compensation Ins	17,046	17,046	0	0	0	0	
6010.120	Benefits Long Term Disability	1,840	1,840	0	0	0	0	
6010.130	Benefits Life Insurance	2,086	2,086	0	0	0	0	
6010.140	Benefits FSA & PSA Admin and EAP Program	2,258	2,258	0	0	0	0	
6010.150	Benefits Retirement Administration Fee	2,356	2,356	0	0	0	0	
6010.900	Benefits OPEB contribution	61,557	61,557	0	0	0	0	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		1,594,088	699,617	894,471	205,831	688,640	615,829	
<i>SUPP & MAT - Supplies & Materials</i>								
6100.010	Administrative Expense Administrative Expenses	500	0	500	0	500	631	
6100.100	Administrative Expense Dues, Licenses & Subscriptions	80	80	0	0	0	0	
6100.190	Administrative Expense Office Supplies	500	0	500	0	500	292	
6100.210	Administrative Expense Paper	200	0	200	0	200	0	
6110.090	Supplies & Equipment Computers & Printers	4,560	800	3,760	(2,540)	6,300	2,181	
6110.245	Supplies & Equipment Mobile Phones	13,740	0	13,740	540	13,200	13,094	
6110.280	Supplies & Equipment Office Furniture	1,200	200	1,000	(1,700)	2,700	196	
6150.050	Uniforms & Personal Equipment Uniforms	500	0	500	0	500	440	
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		21,280	1,080	20,200	(3,700)	23,900	16,833	
<i>MAINT & SVCS - Maintenance & Services</i>								
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	1,800	0	1,800	0	1,800	1,499	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	1,000	0	1,000	0	1,000	365	
6550.081	Building Site Expenses Fire Extinguishers	40	0	40	0	40	0	
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		2,840	0	2,840	0	2,840	1,864	
<i>OTHR CHGS - Other Charges</i>								
7000.040	Travel, Training & Expense Continuing Education/Certificati	5,000	0	5,000	0	5,000	4,949	
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	2,400	0	2,400	0	2,400	2,521	

Worcester County			FY2025 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
7000.115	Travel, Training & Expense Mileage	200	0	200	0	200	0	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		7,600	0	7,600	0	7,600	7,470	
<i>INTFND CHGS - Interfund Charges</i>								
8010.110	Interfund Water & Wastewater Enterprise Ch	0	0	0	24,293	(24,293)	(24,293)	
8010.120	Interfund Landfill Enterprise Charges	0	0	0	10,575	(10,575)	(10,575)	
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>		0	0	0	34,868	(34,868)	(34,868)	
Department Total: 1011 - Information Technology		1,625,808	700,697	925,111	236,999	688,112	607,129	

Worcester County		FY2025 Adopted Budget Expenditure Detail						
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
Department: 1090 - Other General Government								
<i>SUPP & MAT - Supplies & Materials</i>								
6100.100	Administrative Expense Dues, Licenses & Subscriptions	23,174	0	23,174	0	23,174	19,060	
6100.165	Administrative Expense Meeting Expense	3,480	0	3,480	2,180	1,300	5,524	
6100.190	Administrative Expense Office Supplies	13,000	0	13,000	0	13,000	3,146	
6100.230	Administrative Expense Postage & Freight	145,000	6,000	139,000	2,000	137,000	94,388	
6110.080	Supplies & Equipment Computer Repairs & Supplies	10,000	0	10,000	0	10,000	7,981	
6110.090	Supplies & Equipment Computers & Printers	23,000	0	23,000	0	23,000	18,977	
6110.110	Supplies & Equipment Disaster Preparedness Materials	3,000	0	3,000	0	3,000	0	
6110.165	Supplies & Equipment IT	4,500	0	4,500	500	4,000	369	
6110.270	Supplies & Equipment Office Equipment Repairs	1,000	0	1,000	(500)	1,500	0	
6110.350	Supplies & Equipment Scanners	10,000	0	10,000	0	10,000	6,699	
6110.370	Supplies & Equipment Sign Materials	5,000	0	5,000	0	5,000	0	
6130.020	Equipment Maintenance Equipment Annual Maint Contr.	152,000	0	152,000	7,800	144,200	(18,431)	
6130.042	Equipment Maintenance Network	205,000	0	205,000	(9,000)	214,000	76,511	
6130.060	Equipment Maintenance Software Licensing	120,665	0	120,665	52,665	68,000	67,956	
6130.070	Equipment Maintenance Software Maintenance Agreements	443,050	0	443,050	73,200	369,850	358,218	
6130.075	Equipment Maintenance Software Upgrades	134,750	0	134,750	2,222	132,528	137,691	
6130.100	Equipment Maintenance Other Equipment Lease	9,360	0	9,360	28	9,332	7,943	
6160.043	Grant Programs Other Grants	100,000	0	100,000	0	100,000	0	
6160.400	Grant Programs American Rescue Plan Act 2021	0	0	0	0	0	1,681,605	
6160.403	Grant Programs DHCD Broadband Grants	0	0	0	0	0	524,000	
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		1,405,979	6,000	1,399,979	131,095	1,268,884	2,991,639	
<i>MAINT & SVCS - Maintenance & Services</i>								
6500.090	Systems Maintenance Wireless Network Upgrades	500	0	500	0	500	0	
6510.070	Legal Services Judgements & Lawsuits	10,000	10,000	0	0	0	0	
6530.010	Consulting Services Annual Audit Fees	53,000	0	53,000	0	53,000	48,950	
6530.040	Consulting Services Consulting Services	81,500	7,500	74,000	0	74,000	35,013	
6530.110	Consulting Services Programming	17,000	0	17,000	0	17,000	12,900	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	25,000	0	25,000	0	25,000	0	
6545	Energy	15,000	0	15,000	0	15,000	0	
6550.015	Building Site Expenses Building Supplies	5,000	0	5,000	5,000	0	0	
6550.020	Building Site Expenses Buildings & Grounds Maintenance	1,000	0	1,000	1,000	0	0	
6550.028	Building Site Expenses Cable	132	0	132	12	120	116	
6550.030	Building Site Expenses Carpet/VCT Cleaning	11,950	0	11,950	0	11,950	0	

Worcester County		FY2025 Adopted Budget Expenditure Detail						
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
6550.040	Building Site Expenses Cleaning Contract	95,025	0	95,025	(19,325)	114,350	82,053	
6550.050	Building Site Expenses Custodial Supplies	29,610	0	29,610	3,560	26,050	20,286	
6550.060	Building Site Expenses Electricity	267,750	0	267,750	7,750	260,000	200,264	
6550.070	Building Site Expenses Elevator Testing	17,300	(3,108)	20,408	1,192	19,216	15,184	
6550.080	Building Site Expenses Fire Alarm Testing	8,763	0	8,763	3,295	5,468	4,082	
6550.081	Building Site Expenses Fire Extinguishers	1,055	0	1,055	400	655	307	
6550.085	Building Site Expenses Generator Fuel Oil	800	0	800	0	800	0	
6550.090	Building Site Expenses General Maintenance Repairs	142,000	(5,000)	147,000	0	147,000	54,743	
6550.100	Building Site Expenses Generator Services & Repairs	8,500	0	8,500	0	8,500	2,063	
6550.110	Building Site Expenses Heating Fuel Oil	28,000	(2,500)	30,500	3,500	27,000	21,136	
6550.120	Building Site Expenses Heating Propane	22,900	0	22,900	2,300	20,600	11,507	
6550.124	Building Site Expenses HVAC Loop Water Treatment	4,720	0	4,720	0	4,720	1,566	
6550.140	Building Site Expenses Internet Access	5,592	0	5,592	1,500	4,092	4,273	
6550.170	Building Site Expenses Office Rent/Lease	2,760	0	2,760	0	2,760	76,498	
6550.180	Building Site Expenses Pest Control/Termite Insp	3,171	0	3,171	554	2,617	1,904	
6550.220	Building Site Expenses Security Alarm Monitoring	4,622	0	4,622	1,606	3,016	2,458	
6550.230	Building Site Expenses Security System Expenses	9,000	0	9,000	250	8,750	4,966	
6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	400	0	400	0	400	0	
6550.250	Building Site Expenses Sprinkler Testing	2,930	0	2,930	200	2,730	2,130	
6550.260	Building Site Expenses Taxes	500	0	500	0	500	368	
6550.270	Building Site Expenses Telephone	66,940	0	66,940	0	66,940	54,999	
6550.280	Building Site Expenses Tipping Fees	2,270	0	2,270	0	2,270	239	
6550.300	Building Site Expenses Trash Removal	7,650	0	7,650	560	7,090	5,680	
6550.305	Building Site Expenses Utility Locator	500	0	500	0	500	290	
6550.310	Building Site Expenses Water & Sewer	29,914	0	29,914	14,214	15,700	14,870	
6550.320	Building Site Expenses Water Treatment	6,000	0	6,000	4,000	2,000	378	
6700.250	Other Maint. & Svcs Internet Service	5,000	0	5,000	200	4,800	5,057	
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		993,754	6,892	986,862	31,768	955,094	684,279	
<i>OTHR CHGS - Other Charges</i>								
7000.020	Travel, Training & Expense Board Member Allowance	33,800	0	33,800	0	33,800	6,183	
7000.050	Travel, Training & Expense Courier Service	1,500	0	1,500	0	1,500	848	
7000.060	Travel, Training & Expense Educational Training	13,700	0	13,700	2,000	11,700	4,128	
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	24,635	0	24,635	315	24,320	9,874	
7040.010	Tri-County Council Shore Transit MTA Local Match	415,814	(167,008)	582,822	101,753	481,069	327,858	
7040.020	Tri-County Council Shore Transit Capital Match	30,520	0	30,520	(22,500)	53,020	53,020	
7040.030	Tri-County Council Tri-County Council	10,000	0	10,000	0	10,000	10,000	

Worcester County			FY2025 Adopted Budget Expenditure Detail					
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GENERAL FUND EXPENDITURES								
7120.110	Other Non-Matching Expenses Briddletown Service Area Appro.	31,500	0	31,500	0	31,500	31,500	
7120.130	Other Non-Matching Expenses SDAT Expense	685,000	0	685,000	51,152	633,848	625,092	
7170.100	Benefits & Insurance Property & Liability Insurance	800,000	800,000	0	0	0	0	
7200.010	Bond & Interest Expense Interest Expense	0	0	0	0	0	11,001	
7500	Other Expenses	96,897	0	96,897	10,000	86,897	56,876	
7600	Reimbursement Clearing	0	0	0	0	0	1,262	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		2,143,366	632,992	1,510,374	142,720	1,367,654	1,137,643	
<i>CAP EQ - Capital Equipment</i>								
9010.040	Capital Equipment IT Equipment	0	0	0	(150,000)	150,000	0	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		0	0	0	(150,000)	150,000	0	
Department Total: 1090 - Other General Government		4,543,099	645,884	3,897,215	155,583	3,741,632	4,813,561	

Worcester County		FY2025 Adopted Budget Expenditure Detail						
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
Department: 1101 - Sheriff's Office								
<i>PERS SVCS - Personnel Services</i>								
6000.100	Personnel Services Salaries	8,364,300	78,925	8,285,375	628,641	7,656,734	7,250,984	
6000.400	Personnel Services Overtime Pay	426,000	0	426,000	12,950	413,050	595,594	
6000.410	Personnel Services Overtime Grants/Reimbursements	105,500	0	105,500	41,018	64,482	265,409	
6000.450	Personnel Services Overtime Pay - Kennel	88,317	0	88,317	0	88,317	38,045	
6010.020	Benefits Contingency	3,622	3,622	0	0	0	0	
6010.025	Benefits Deferred Comp Match	51,000	51,000	0	0	0	0	
6010.030	Benefits Hospitalization Insurance	1,147,449	(52,089)	1,199,538	1,199,538	0	0	
6010.050	Benefits Retirement	2,460,221	2,460,221	0	0	0	0	
6010.060	Benefits Social Security Taxes	639,263	(19,376)	658,639	658,639	0	0	
6010.070	Benefits Unemployment Insurance	3,622	3,622	0	0	0	0	
6010.090	Benefits Workmans Compensation Ins	125,812	125,812	0	0	0	0	
6010.120	Benefits Long Term Disability	13,584	13,584	0	0	0	0	
6010.130	Benefits Life Insurance	15,396	15,396	0	0	0	0	
6010.140	Benefits FSA & PSA Admin and EAP Program	16,663	16,663	0	0	0	0	
6010.150	Benefits Retirement Administration Fee	17,388	17,388	0	0	0	0	
6010.900	Benefits OPEB contribution	427,278	427,278	0	0	0	0	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		13,905,415	3,142,046	10,763,369	2,540,786	8,222,583	8,150,032	
<i>SUPP & MAT - Supplies & Materials</i>								
6100.010	Administrative Expense Administrative Expenses	100	0	100	0	100	21	
6100.030	Administrative Expense Alcohol and Drug Testing	600	0	600	0	600	255	
6100.050	Administrative Expense Background Checks	2,000	0	2,000	400	1,600	773	
6100.055	Administrative Expense Bond	500	0	500	(250)	750	0	
6100.060	Administrative Expense Books and Publications	10,000	0	10,000	2,000	8,000	8,629	
6100.080	Administrative Expense Copier Supplies	240	0	240	0	240	0	
6100.100	Administrative Expense Dues, Licenses & Subscriptions	13,500	0	13,500	6,032	7,468	8,278	
6100.110	Administrative Expense Envelopes	1,000	0	1,000	0	1,000	632	
6100.190	Administrative Expense Office Supplies	27,250	0	27,250	(1,830)	29,080	17,754	
6100.210	Administrative Expense Paper	5,000	0	5,000	(56)	5,056	1,792	
6100.230	Administrative Expense Postage & Freight	100	0	100	34	66	141	
6100.240	Administrative Expense Printing Expense	4,000	0	4,000	0	4,000	4,922	
6110.020	Supplies & Equipment Animal Food	8,000	0	8,000	3,000	5,000	5,580	
6110.025	Supplies & Equipment Animal Transport Containers	600	0	600	0	600	0	
6110.030	Supplies & Equipment Bike Patrol Equipment	6,000	0	6,000	0	6,000	3,442	
6110.035	Supplies & Equipment STAR Team Supplies & Equipment	30,000	0	30,000	7,869	22,131	11,116	
6110.050	Supplies & Equipment Camera Equipment	420,000	0	420,000	0	420,000	411,842	

Worcester County		FY2025 Adopted Budget Expenditure Detail						
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
6110.070	Supplies & Equipment CO2 for Chambers	17,000	0	17,000	2,000	15,000	19,072	
6110.080	Supplies & Equipment Computer Repairs & Supplies	3,000	0	3,000	0	3,000	1,434	
6110.090	Supplies & Equipment Computers & Printers	58,500	0	58,500	(10,000)	68,500	15,526	
6110.125	Supplies & Equipment Equipment Maintenance & Repair	4,500	0	4,500	0	4,500	401	
6110.135	Supplies & Equipment Fuel for Incinerator	6,000	0	6,000	0	6,000	2,070	
6110.160	Supplies & Equipment Investigation Supplies	5,000	0	5,000	0	5,000	10,845	
6110.180	Supplies & Equipment K9 Expense	42,000	0	42,000	0	42,000	45,583	
6110.190	Supplies & Equipment Law Enforcement Equipment	170,000	(15,000)	185,000	15,000	170,000	100,753	
6110.245	Supplies & Equipment Mobile Phones	50,000	0	50,000	6,800	43,200	47,993	
6110.270	Supplies & Equipment Office Equipment Repairs	600	0	600	0	600	95	
6110.280	Supplies & Equipment Office Furniture	8,400	0	8,400	0	8,400	9,457	
6110.290	Supplies & Equipment Other Office Equipment	4,700	0	4,700	551	4,149	3,023	
6110.295	Supplies & Equipment Program Supplies and Equipment	0	0	0	(600)	600	450	
6110.297	Supplies & Equipment Community Policing Supplies	5,000	0	5,000	0	5,000	4,370	
6110.315	Supplies & Equipment Rabies Clinic Supplies	5,000	0	5,000	0	5,000	2,522	
6110.320	Supplies & Equipment Radio Supplies	2,000	0	2,000	0	2,000	1,412	
6110.395	Supplies & Equipment Spay and Neuter Supplies	7,500	0	7,500	(3,500)	11,000	0	
6110.430	Supplies & Equipment Traps	2,953	0	2,953	0	2,953	2,874	
6130.010	Equipment Maintenance Copier Lease	6,400	0	6,400	500	5,900	3,934	
6130.020	Equipment Maintenance Equipment Annual Maint Contr.	6,000	0	6,000	0	6,000	2,870	
6130.040	Equipment Maintenance MILES Computer Chg/MDT User Fees	48,000	0	48,000	3,000	45,000	40,809	
6130.060	Equipment Maintenance Software Licensing	25,000	0	25,000	(42,150)	67,150	32,200	
6130.070	Equipment Maintenance Software Maintenance Agreements	200,000	0	200,000	42,906	157,094	128,671	
6150.010	Uniforms & Personal Equipment Bullet Proof Vests	49,000	0	49,000	0	49,000	37,619	
6150.040	Uniforms & Personal Equipment Uniform Allowance	85,000	0	85,000	(3,400)	88,400	80,313	
6150.050	Uniforms & Personal Equipment Uniforms	107,000	0	107,000	(11,000)	118,000	66,719	
6150.060	Uniforms & Personal Equipment Ammunition	84,585	0	84,585	0	84,585	77,282	
6160.043	Grant Programs Other Grants	0	0	0	0	0	1,357	
6160.055	Grant Programs GOCCP Grants	0	0	0	0	0	115,030	
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		1,532,028	(15,000)	1,547,028	17,306	1,529,722	1,329,860	
<i>MAINT & SVCS - Maintenance & Services</i>								
6510.085	Legal Services Other Legal Expenses	15,000	0	15,000	0	15,000	4,173	
6530.050	Consulting Services Crisis/Fitness for Duty	6,500	0	6,500	0	6,500	3,210	
6530.080	Consulting Services Physicals, Shots & Drug Testing	0	0	0	(600)	600	135	

Worcester County		FY2025 Adopted Budget Expenditure Detail						
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
6530.090	Consulting Services Pre-Employment Physicals	7,000	0	7,000	0	7,000	2,880	
6530.100	Consulting Services Professional Fees	4,500	0	4,500	0	4,500	0	
6530.115	Consulting Services Psychological Services	66,400	0	66,400	0	66,400	28,069	
6530.120	Consulting Services Rabies Clinic	1,000	0	1,000	0	1,000	600	
6530.160	Consulting Services Veterinary Services	18,000	0	18,000	3,000	15,000	7,213	
6530.165	Consulting Services Vet Services - Spay & Neuter	6,000	0	6,000	0	6,000	0	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	365,000	0	365,000	76,114	288,886	324,512	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	185,000	0	185,000	35,400	149,600	198,709	
6540.040	Vehicle Operating Expenses Vehicle Registration	1,000	0	1,000	(700)	1,700	200	
6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	40,000	0	40,000	20,000	20,000	14,420	
6540.050	Vehicle Operating Expenses Vehicle Use/Other Areas	48,000	0	48,000	14,400	33,600	0	
6550.020	Building Site Expenses Buildings & Grounds Maintenance	8,000	0	8,000	2,983	5,017	3,023	
6550.028	Building Site Expenses Cable	3,960	0	3,960	1,840	2,120	1,907	
6550.030	Building Site Expenses Carpet/VCT Cleaning	1,200	0	1,200	0	1,200	403	
6550.040	Building Site Expenses Cleaning Contract	3,000	0	3,000	(900)	3,900	1,991	
6550.050	Building Site Expenses Custodial Supplies	600	0	600	23	577	306	
6550.060	Building Site Expenses Electricity	11,200	0	11,200	(5,600)	16,800	8,042	
6550.080	Building Site Expenses Fire Alarm Testing	360	0	360	0	360	352	
6550.081	Building Site Expenses Fire Extinguishers	1,982	0	1,982	0	1,982	257	
6550.090	Building Site Expenses General Maintenance Repairs	23,120	0	23,120	7,065	16,055	10,940	
6550.120	Building Site Expenses Heating Propane	5,000	0	5,000	0	5,000	2,109	
6550.130	Building Site Expenses Incinerator Expense	1,200	0	1,200	0	1,200	0	
6550.170	Building Site Expenses Office Rent/Lease	3,000	0	3,000	500	2,500	2,879	
6550.180	Building Site Expenses Pest Control/Termite Insp	300	0	300	0	300	256	
6550.200	Building Site Expenses Portalets	1,020	0	1,020	360	660	943	
6550.220	Building Site Expenses Security Alarm Monitoring	230	0	230	50	180	153	
6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	1,400	0	1,400	550	850	1,180	
6550.242	Building Site Expenses Sewage Pump Monitoring	200	0	200	0	200	199	
6550.270	Building Site Expenses Telephone	10,680	0	10,680	(10,000)	20,680	3,332	
6550.280	Building Site Expenses Tipping Fees	150	0	150	150	0	0	
6550.300	Building Site Expenses Trash Removal	3,420	0	3,420	1,220	2,200	2,410	
6900.040	Advertising Personnel Advertisements	3,500	0	3,500	500	3,000	1,857	
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		846,922	0	846,922	146,355	700,567	626,655	
<i>OTHR CHGS - Other Charges</i>								
7000.030	Travel, Training & Expense Canine Training	7,000	0	7,000	3,375	3,625	920	
7000.040	Travel, Training & Expense Continuing Education/Certificati	75,500	0	75,500	17,900	57,600	53,451	

Worcester County			FY2025 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
7000.060	Travel, Training & Expense Educational Training	100,000	(10,000)	110,000	53,875	56,125	52,452	
7000.090	Travel, Training & Expense Firearms Training	10,000	0	10,000	2,980	7,020	5,432	
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	8,000	0	8,000	3,000	5,000	2,879	
7000.125	Travel, Training & Expense Transport Expenses	6,000	0	6,000	0	6,000	1,700	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		206,500	(10,000)	216,500	81,130	135,370	116,833	
<i>CAP EQ - Capital Equipment</i>								
9010.010	Capital Equipment New Vehicles	560,000	0	560,000	(150,000)	710,000	57,506	
9010.020	Capital Equipment Public Safety Equipment	230,000	0	230,000	74,816	155,184	20,653	
9010.060	Capital Equipment Other	0	0	0	(48,800)	48,800	0	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		790,000	0	790,000	(123,984)	913,984	78,159	
Department Total: 1101 - Sheriff's Office		17,280,865	3,117,046	14,163,819	2,661,593	11,502,226	10,301,539	

Worcester County		FY2025 Adopted Budget Expenditure Detail						
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
Department: 1102 - Emergency Services								
<i>PERS SVCS - Personnel Services</i>								
6000.100	Personnel Services Salaries	2,168,052	(134,102)	2,302,154	398,125	1,904,029	1,775,600	
6000.400	Personnel Services Overtime Pay	180,518	0	180,518	(11,520)	192,038	226,723	
6010.020	Benefits Contingency	949	949	0	0	0	0	
6010.025	Benefits Deferred Comp Match	12,000	12,000	0	0	0	0	
6010.030	Benefits Hospitalization Insurance	346,838	(1,455)	348,293	348,293	0	0	
6010.050	Benefits Retirement	259,516	259,516	0	0	0	0	
6010.060	Benefits Social Security Taxes	164,076	(22,806)	186,882	186,882	0	0	
6010.070	Benefits Unemployment Insurance	949	949	0	0	0	0	
6010.090	Benefits Workmans Compensation Ins	32,955	32,955	0	0	0	0	
6010.120	Benefits Long Term Disability	3,558	3,558	0	0	0	0	
6010.130	Benefits Life Insurance	4,033	4,033	0	0	0	0	
6010.140	Benefits FSA & PSA Admin and EAP Program	4,365	4,365	0	0	0	0	
6010.150	Benefits Retirement Administration Fee	4,554	4,554	0	0	0	0	
6010.900	Benefits OPEB contribution	133,977	133,977	0	0	0	0	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		3,316,340	298,493	3,017,847	921,780	2,096,067	2,002,323	
<i>SUPP & MAT - Supplies & Materials</i>								
6100.010	Administrative Expense Administrative Expenses	4,500	0	4,500	0	4,500	844	
6100.100	Administrative Expense Dues, Licenses & Subscriptions	4,625	0	4,625	200	4,425	3,587	
6100.190	Administrative Expense Office Supplies	1,500	0	1,500	(1,000)	2,500	5,647	
6100.210	Administrative Expense Paper	1,000	0	1,000	0	1,000	133	
6110.017	Supplies & Equipment AED Units	30,500	0	30,500	23,000	7,500	6,714	
6110.090	Supplies & Equipment Computers & Printers	0	0	0	(11,160)	11,160	18,742	
6110.110	Supplies & Equipment Disaster Preparedness Materials	1,900	0	1,900	900	1,000	844	
6110.120	Supplies & Equipment Equipment Rental	10,000	0	10,000	0	10,000	420	
6110.125	Supplies & Equipment Equipment Maintenance & Repair	8,000	0	8,000	0	8,000	8,000	
6110.140	Supplies & Equipment GIS Mapping Supplies	1,000	0	1,000	(400)	1,400	0	
6110.245	Supplies & Equipment Mobile Phones	15,170	0	15,170	370	14,800	13,358	
6110.280	Supplies & Equipment Office Furniture	4,500	0	4,500	4,500	0	0	
6110.320	Supplies & Equipment Radio Supplies	42,450	0	42,450	10,950	31,500	40,400	
6110.325	Supplies & Equipment Radio Equipment	60,000	0	60,000	0	60,000	41,722	
6110.340	Supplies & Equipment Safety Program Equipment	10,000	0	10,000	0	10,000	719	
6130.010	Equipment Maintenance Copier Lease	2,988	0	2,988	(60)	3,048	2,269	
6130.020	Equipment Maintenance Equipment Annual Maint Contr.	37,500	0	37,500	0	37,500	0	

Worcester County		FY2025 Adopted Budget Expenditure Detail						
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
6130.040	Equipment Maintenance MILES Computer Chg/MDT User Fees	2,400	0	2,400	0	2,400	1,855	
6130.050	Equipment Maintenance Radio Maintenance Contract	319,668	0	319,668	9,542	310,126	206,226	
6130.060	Equipment Maintenance Software Licensing	19,500	0	19,500	0	19,500	25,508	
6130.070	Equipment Maintenance Software Maintenance Agreements	158,306	0	158,306	3,410	154,896	158,103	
6130.090	Equipment Maintenance Weather Service Subscription	2,400	0	2,400	0	2,400	2,640	
6150.040	Uniforms & Personal Equipment Uniform Allowance	2,500	0	2,500	0	2,500	2,806	
6150.050	Uniforms & Personal Equipment Uniforms	7,225	0	7,225	0	7,225	801	
6160.080	Grant Programs Homeland Security Grant	96,477	0	96,477	9,010	87,467	16,249	
6160.083	Grant Programs 911 Board	0	0	0	(141,250)	141,250	250,470	
6160.602	Grant Programs Homeland Security - HMEP	35,000	0	35,000	0	35,000	15,525	
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		879,109	0	879,109	(91,988)	971,097	823,584	
<i>MAINT & SVCS - Maintenance & Services</i>								
6530.040	Consulting Services Consulting Services	35,000	0	35,000	35,000	0	0	
6530.095	Consulting Services Pre-Employment Testing	0	0	0	0	0	783	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	17,200	0	17,200	2,200	15,000	10,815	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	8,650	0	8,650	0	8,650	5,689	
6540.040	Vehicle Operating Expenses Vehicle Registration	200	0	200	0	200	100	
6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	4,200	0	4,200	0	4,200	40	
6550.028	Building Site Expenses Cable	1,800	0	1,800	360	1,440	1,272	
6550.060	Building Site Expenses Electricity	75,100	0	75,100	10,000	65,100	60,526	
6550.080	Building Site Expenses Fire Alarm Testing	1,250	0	1,250	0	1,250	1,987	
6550.081	Building Site Expenses Fire Extinguishers	200	0	200	0	200	25	
6550.086	Building Site Expenses Generator Fuel Propane	2,000	0	2,000	0	2,000	938	
6550.090	Building Site Expenses General Maintenance Repairs	0	0	0	0	0	982	
6550.100	Building Site Expenses Generator Services & Repairs	10,000	0	10,000	0	10,000	37,757	
6550.170	Building Site Expenses Office Rent/Lease	38,472	0	38,472	2	38,470	38,470	
6550.180	Building Site Expenses Pest Control/Termite Insp	500	0	500	0	500	1,761	
6550.270	Building Site Expenses Telephone	28,000	0	28,000	0	28,000	36,654	
6550.290	Building Site Expenses Transmitter Site Expenses	4,000	0	4,000	(3,000)	7,000	1	
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		226,572	0	226,572	44,562	182,010	197,798	
<i>OTHR CHGS - Other Charges</i>								
7000.040	Travel, Training & Expense Continuing Education/Certificati	8,500	0	8,500	0	8,500	3,593	
7000.060	Travel, Training & Expense Educational Training	3,500	0	3,500	(2,000)	5,500	1,670	

Worcester County			FY2025 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	11,800	0	11,800	900	10,900	8,523	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		23,800	0	23,800	(1,100)	24,900	13,786	
<i>CAP EQ - Capital Equipment</i>								
9010.010	Capital Equipment New Vehicles	77,000	0	77,000	77,000	0	0	
9010.020	Capital Equipment Public Safety Equipment	18,000	0	18,000	18,000	0	339,178	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		95,000	0	95,000	95,000	0	339,178	
Department Total: 1102 - Emergency Services		4,540,821	298,493	4,242,328	968,254	3,274,074	3,376,669	

Worcester County		FY2025 Adopted Budget Expenditure Detail						
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
Department: 1103 - Jail								
<i>PERS SVCS - Personnel Services</i>								
6000.100	Personnel Services Salaries	7,244,203	(47,355)	7,291,558	361,131	6,930,427	6,002,148	
6000.400	Personnel Services Overtime Pay	75,000	0	75,000	25,000	50,000	265,130	
6010.020	Benefits Contingency	3,187	3,187	0	0	0	0	
6010.025	Benefits Deferred Comp Match	50,000	50,000	0	0	0	0	
6010.030	Benefits Hospitalization Insurance	1,268,511	(43,295)	1,311,806	1,311,806	0	0	
6010.050	Benefits Retirement	1,109,633	1,109,633	0	0	0	0	
6010.060	Benefits Social Security Taxes	552,969	(9,357)	562,326	562,326	0	0	
6010.070	Benefits Unemployment Insurance	3,187	3,187	0	0	0	0	
6010.090	Benefits Workmans Compensation Ins	110,672	110,672	0	0	0	0	
6010.120	Benefits Long Term Disability	11,950	11,950	0	0	0	0	
6010.130	Benefits Life Insurance	13,543	13,543	0	0	0	0	
6010.140	Benefits FSA & PSA Admin and EAP Program	14,658	14,658	0	0	0	0	
6010.150	Benefits Retirement Administration Fee	15,295	15,295	0	0	0	0	
6010.900	Benefits OPEB contribution	354,858	354,858	0	0	0	0	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		10,827,666	1,586,976	9,240,690	2,260,263	6,980,427	6,267,277	
<i>SUPP & MAT - Supplies & Materials</i>								
6100.050	Administrative Expense Background Checks	500	0	500	500	0	676	
6100.100	Administrative Expense Dues, Licenses & Subscriptions	175	0	175	0	175	0	
6100.190	Administrative Expense Office Supplies	6,750	0	6,750	0	6,750	5,672	
6110.090	Supplies & Equipment Computers & Printers	5,300	0	5,300	3,260	2,040	4,268	
6110.190	Supplies & Equipment Law Enforcement Equipment	1,500	0	1,500	0	1,500	2,702	
6110.245	Supplies & Equipment Mobile Phones	1,500	0	1,500	0	1,500	1,616	
6110.320	Supplies & Equipment Radio Supplies	5,000	0	5,000	0	5,000	4,065	
6130.010	Equipment Maintenance Copier Lease	6,700	0	6,700	0	6,700	5,644	
6130.040	Equipment Maintenance MILES Computer Chg/MDT User Fees	588	0	588	0	588	504	
6130.070	Equipment Maintenance Software Maintenance Agreements	25,136	0	25,136	2,231	22,905	25,136	
6150.040	Uniforms & Personal Equipment Uniform Allowance	57,400	0	57,400	0	57,400	54,904	
6150.050	Uniforms & Personal Equipment Uniforms	12,250	0	12,250	0	12,250	8,617	
6160.064	Grant Programs Inmate Opiod Medication	131,840	0	131,840	131,840	0	74,757	
6160.074	Grant Programs US Marshals	0	0	0	0	0	1,630	
6190.010	Inmate Expenses Food Services	450,000	0	450,000	0	450,000	517,087	
6190.020	Inmate Expenses Hospital & Physicians Charges	95,000	0	95,000	0	95,000	114,867	

Worcester County			FY2025 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
6190.030	Inmate Expenses Inmate Supplies & Services	15,000	0	15,000	0	15,000	21,277	
6190.040	Inmate Expenses Jail Dentist	15,000	0	15,000	0	15,000	8,388	
6190.070	Inmate Expenses Kitchen Supplies	6,000	0	6,000	0	6,000	3,112	
6190.080	Inmate Expenses Medical Supplies	25,000	0	25,000	0	25,000	14,632	
6190.090	Inmate Expenses Pharmaceutical	100,000	0	100,000	0	100,000	93,169	
6190.100	Inmate Expenses Processing Supplies	8,500	0	8,500	0	8,500	4,810	
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		969,139	0	969,139	137,831	831,308	967,533	
<i>MAINT & SVCS - Maintenance & Services</i>								
6190.075	Inmate Expenses Medical Contract	1,542,013	0	1,542,013	73,429	1,468,584	1,622,828	
6530.050	Consulting Services Crisis/Fitness for Duty	1,000	0	1,000	0	1,000	0	
6530.080	Consulting Services Physicals, Shots & Drug Testing	500	0	500	0	500	0	
6530.115	Consulting Services Psychological Services	6,500	0	6,500	4,000	2,500	5,110	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	6,000	0	6,000	0	6,000	4,351	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	2,500	0	2,500	0	2,500	1,578	
6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	300	0	300	0	300	76	
6550.050	Building Site Expenses Custodial Supplies	60,000	0	60,000	0	60,000	43,475	
6550.060	Building Site Expenses Electricity	250,000	0	250,000	50,000	200,000	217,436	
6550.080	Building Site Expenses Fire Alarm Testing	5,000	0	5,000	0	5,000	4,824	
6550.081	Building Site Expenses Fire Extinguishers	1,550	0	1,550	0	1,550	443	
6550.090	Building Site Expenses General Maintenance Repairs	75,000	0	75,000	0	75,000	74,910	
6550.100	Building Site Expenses Generator Services & Repairs	5,000	0	5,000	0	5,000	11,466	
6550.110	Building Site Expenses Heating Fuel Oil	260,000	0	260,000	60,000	200,000	213,858	
6550.125	Building Site Expenses HVAC Repairs/Replacement	10,000	0	10,000	0	10,000	7,308	
6550.180	Building Site Expenses Pest Control/Termite Insp	500	0	500	0	500	284	
6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	10,000	0	10,000	0	10,000	7,776	
6550.250	Building Site Expenses Sprinkler Testing	1,700	0	1,700	0	1,700	7,670	
6550.270	Building Site Expenses Telephone	25,000	0	25,000	9,000	16,000	21,341	
6550.300	Building Site Expenses Trash Removal	4,600	0	4,600	0	4,600	3,825	
6550.310	Building Site Expenses Water & Sewer	140,000	0	140,000	0	140,000	139,252	
6700.050	Other Maint. & Svcs Phone Service	650	0	650	0	650	0	
6700.700	Other Maint. & Svcs Prison Labor	12,000	0	12,000	0	12,000	8,360	
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		2,419,813	0	2,419,813	196,429	2,223,384	2,396,171	
<i>OTHR CHGS - Other Charges</i>								
7000.060	Travel, Training & Expense Educational Training	4,000	0	4,000	(6,000)	10,000	11,452	
7000.090	Travel, Training & Expense Firearms Training	3,850	0	3,850	0	3,850	4,622	
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	2,206	0	2,206	0	2,206	2,519	

Worcester County		FY2025 Adopted Budget Expenditure Detail						
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		10,056	0	10,056	(6,000)	16,056	18,593	
<i>CAP EQ - Capital Equipment</i>								
9010.060	Capital Equipment Other	13,895	0	13,895	(311,105)	325,000	538,657	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		13,895	0	13,895	(311,105)	325,000	538,657	
Department Total: 1103 - Jail		14,240,569	1,586,976	12,653,593	2,277,418	10,376,175	10,188,231	

Worcester County		FY2025 Adopted Budget Expenditure Detail						
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
Department: 1104 - Fire Marshal								
<i>PERS SVCS - Personnel Services</i>								
6000.100	Personnel Services Salaries	710,723	88,938	621,785	47,690	574,095	554,993	
6000.400	Personnel Services Overtime Pay	20,000	0	20,000	0	20,000	8,335	
6010.020	Benefits Contingency	309	309	0	0	0	0	
6010.025	Benefits Deferred Comp Match	5,000	5,000	0	0	0	0	
6010.030	Benefits Hospitalization Insurance	116,076	1,748	114,328	114,328	0	0	
6010.050	Benefits Retirement	216,577	216,577	0	0	0	0	
6010.060	Benefits Social Security Taxes	52,131	6,308	45,823	45,823	0	0	
6010.070	Benefits Unemployment Insurance	310	310	0	0	0	0	
6010.090	Benefits Workmans Compensation Ins	10,749	10,749	0	0	0	0	
6010.120	Benefits Long Term Disability	1,161	1,161	0	0	0	0	
6010.130	Benefits Life Insurance	1,315	1,315	0	0	0	0	
6010.140	Benefits FSA & PSA Admin and EAP Program	1,424	1,424	0	0	0	0	
6010.150	Benefits Retirement Administration Fee	1,486	1,486	0	0	0	0	
6010.900	Benefits OPEB contribution	28,968	28,968	0	0	0	0	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		1,166,229	364,293	801,936	207,841	594,095	563,329	
<i>SUPP & MAT - Supplies & Materials</i>								
6100.060	Administrative Expense Books and Publications	500	0	500	150	350	173	
6100.100	Administrative Expense Dues, Licenses & Subscriptions	6,285	0	6,285	840	5,445	3,856	
6100.110	Administrative Expense Envelopes	200	0	200	0	200	0	
6100.190	Administrative Expense Office Supplies	1,000	0	1,000	500	500	786	
6100.210	Administrative Expense Paper	400	0	400	200	200	0	
6100.240	Administrative Expense Printing Expense	425	0	425	0	425	140	
6110.050	Supplies & Equipment Camera Equipment	1,000	0	1,000	200	800	782	
6110.090	Supplies & Equipment Computers & Printers	2,100	0	2,100	(2,100)	4,200	1,740	
6110.130	Supplies & Equipment Fire Investigation Equipment	2,000	0	2,000	400	1,600	1,115	
6110.150	Supplies & Equipment Hazmat Supplies & Equipment	16,050	0	16,050	1,494	14,556	6,024	
6110.160	Supplies & Equipment Investigation Supplies	2,000	0	2,000	400	1,600	474	
6110.190	Supplies & Equipment Law Enforcement Equipment	4,000	0	4,000	(4,000)	8,000	7,723	
6110.245	Supplies & Equipment Mobile Phones	3,900	0	3,900	0	3,900	2,791	
6110.280	Supplies & Equipment Office Furniture	1,200	0	1,200	200	1,000	493	
6110.320	Supplies & Equipment Radio Supplies	2,500	0	2,500	0	2,500	1,883	
6110.450	Supplies & Equipment Fire Prevention	1,200	0	1,200	300	900	869	
6130.010	Equipment Maintenance Copier Lease	1,600	0	1,600	295	1,305	994	

Worcester County		FY2025 Adopted Budget Expenditure Detail						
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
6130.040	Equipment Maintenance MILES Computer Chg/MDT User Fees	3,000	0	3,000	120	2,880	2,403	
6130.070	Equipment Maintenance Software Maintenance Agreements	3,695	0	3,695	393	3,302	3,157	
6150.020	Uniforms & Personal Equipment Fire Investigator Gear	7,400	0	7,400	500	6,900	7,088	
6150.040	Uniforms & Personal Equipment Uniform Allowance	5,100	0	5,100	1,500	3,600	3,600	
6150.050	Uniforms & Personal Equipment Uniforms	3,200	0	3,200	0	3,200	147	
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		68,755	0	68,755	1,392	67,363	46,239	
<i>MAINT & SVCS - Maintenance & Services</i>								
6530.050	Consulting Services Crisis/Fitness for Duty	3,750	0	3,750	0	3,750	0	
6530.080	Consulting Services Physicals, Shots & Drug Testing	6,000	(5,250)	11,250	0	11,250	1,191	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	27,000	0	27,000	2,000	25,000	23,625	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	12,000	0	12,000	2,000	10,000	9,749	
6550.270	Building Site Expenses Telephone	360	0	360	0	360	364	
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		49,110	(5,250)	54,360	4,000	50,360	34,928	
<i>OTHR CHGS - Other Charges</i>								
7000.040	Travel, Training & Expense Continuing Education/Certificati	2,520	0	2,520	420	2,100	900	
7000.060	Travel, Training & Expense Educational Training	3,625	0	3,625	675	2,950	2,942	
7000.090	Travel, Training & Expense Firearms Training	1,500	0	1,500	0	1,500	793	
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	3,920	0	3,920	960	2,960	1,852	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		11,565	0	11,565	2,055	9,510	6,487	
<i>CAP EQ - Capital Equipment</i>								
9010.010	Capital Equipment New Vehicles	144,000	0	144,000	144,000	0	0	
9010.020	Capital Equipment Public Safety Equipment	32,000	0	32,000	32,000	0	0	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		176,000	0	176,000	176,000	0	0	
Department Total: 1104 - Fire Marshal		1,471,659	359,043	1,112,616	391,288	721,328	650,983	

Worcester County		FY2025 Adopted Budget Expenditure Detail						
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
Department: 1105 - Volunteer Fire Departments								
<i>SUPP & MAT - Supplies & Materials</i>								
6110.150	Supplies & Equipment Hazmat Supplies & Equipment	52,200	0	52,200	(800)	53,000	2,868	
6200.020	Other Supplies & Materials Materials	30,000	0	30,000	0	30,000	28,637	
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		82,200	0	82,200	(800)	83,000	31,505	
<i>MAINT & SVCS - Maintenance & Services</i>								
6550.010	Building Site Expenses Building/Property Improvement	1,200	0	1,200	200	1,000	82	
6550.030	Building Site Expenses Carpet/VCT Cleaning	1,200	0	1,200	200	1,000	0	
6550.040	Building Site Expenses Cleaning Contract	2,500	0	2,500	300	2,200	2,901	
6550.050	Building Site Expenses Custodial Supplies	200	0	200	0	200	0	
6550.060	Building Site Expenses Electricity	7,000	0	7,000	0	7,000	5,880	
6550.080	Building Site Expenses Fire Alarm Testing	472	0	472	0	472	352	
6550.081	Building Site Expenses Fire Extinguishers	200	0	200	0	200	86	
6550.085	Building Site Expenses Generator Fuel Oil	600	0	600	100	500	0	
6550.090	Building Site Expenses General Maintenance Repairs	3,000	0	3,000	0	3,000	680	
6550.100	Building Site Expenses Generator Services & Repairs	1,000	0	1,000	100	900	557	
6550.120	Building Site Expenses Heating Propane	2,000	0	2,000	0	2,000	752	
6550.180	Building Site Expenses Pest Control/Termite Insp	400	0	400	184	216	674	
6550.220	Building Site Expenses Security Alarm Monitoring	1,400	0	1,400	200	1,200	729	
6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	300	0	300	0	300	0	
6550.270	Building Site Expenses Telephone	600	0	600	100	500	518	
6550.280	Building Site Expenses Tipping Fees	100	0	100	90	10	0	
6550.300	Building Site Expenses Trash Removal	800	0	800	0	800	670	
6550.320	Building Site Expenses Water Treatment	100	0	100	50	50	175	
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		23,072	0	23,072	1,524	21,548	14,056	
<i>OTHR CHGS - Other Charges</i>								
7000.125	Travel, Training & Expense Transport Expenses	3,000	0	3,000	0	3,000	0	
7080.010	Fire & Ambulance County Grant to Fire Companies	2,701,500	(8,070)	2,709,570	189,570	2,520,000	2,520,000	
7080.020	Fire & Ambulance County Grant to Ambulance Cos.	8,723,155	(14,250)	8,737,405	1,516,337	7,221,068	7,221,068	
7080.030	Fire & Ambulance Firemens Training Center	10,000	0	10,000	0	10,000	7,733	
7080.040	Fire & Ambulance LOSAP Appropriation	205,266	0	205,266	19,066	186,200	114,400	
7080.060	Fire & Ambulance State Grant for Fire Companies	370,000	0	370,000	(1,279)	371,279	368,418	
7080.070	Fire & Ambulance Fire	63,723	(13)	63,736	9,736	54,000	76,625	
7080.080	Fire & Ambulance EMT Paramedic Tuition Reimb Pgm	8,000	0	8,000	0	8,000	0	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		12,084,644	(22,333)	12,106,977	1,733,430	10,373,547	10,308,244	
Department Total: 1105 - Volunteer Fire Departments		12,189,916	(22,333)	12,212,249	1,734,154	10,478,095	10,353,804	

Worcester County		FY2025 Adopted Budget Expenditure Detail						
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
Department: 1201 - Maintenance								
<i>PERS SVCS - Personnel Services</i>								
6000.100	Personnel Services Salaries	1,440,773	0	1,440,773	88,668	1,352,105	1,282,279	
6000.400	Personnel Services Overtime Pay	7,500	0	7,500	0	7,500	1,439	
6010.020	Benefits Contingency	631	631	0	0	0	0	
6010.025	Benefits Deferred Comp Match	8,000	8,000	0	0	0	0	
6010.030	Benefits Hospitalization Insurance	242,960	(11,030)	253,990	253,990	0	0	
6010.050	Benefits Retirement	172,460	172,460	0	0	0	0	
6010.060	Benefits Social Security Taxes	109,209	1	109,208	109,207	0	0	
6010.070	Benefits Unemployment Insurance	631	631	0	0	0	0	
6010.090	Benefits Workmans Compensation Ins	21,900	21,900	0	0	0	0	
6010.120	Benefits Long Term Disability	2,365	2,365	0	0	0	0	
6010.130	Benefits Life Insurance	2,680	2,680	0	0	0	0	
6010.140	Benefits FSA & PSA Admin and EAP Program	2,901	2,901	0	0	0	0	
6010.150	Benefits Retirement Administration Fee	3,027	3,027	0	0	0	0	
6010.900	Benefits OPEB contribution	79,662	79,662	0	0	0	0	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		2,094,699	283,228	1,811,471	451,865	1,359,605	1,283,718	
<i>SUPP & MAT - Supplies & Materials</i>								
6100.100	Administrative Expense Dues, Licenses & Subscriptions	9,945	0	9,945	1,515	8,430	7,638	
6100.190	Administrative Expense Office Supplies	1,000	0	1,000	0	1,000	298	
6110.090	Supplies & Equipment Computers & Printers	800	0	800	(10,000)	10,800	4,951	
6110.120	Supplies & Equipment Equipment Rental	0	0	0	(474)	474	114	
6110.200	Supplies & Equipment Lawn Equipment & Maintenance	4,500	0	4,500	100	4,400	3,122	
6110.245	Supplies & Equipment Mobile Phones	14,952	0	14,952	552	14,400	12,317	
6110.320	Supplies & Equipment Radio Supplies	2,000	0	2,000	0	2,000	0	
6110.340	Supplies & Equipment Safety Program Equipment	3,500	0	3,500	0	3,500	497	
6110.420	Supplies & Equipment Tools & Supplies	26,000	0	26,000	18,500	7,500	5,190	
6130.035	Equipment Maintenance Maintenance Management Service	24,450	0	24,450	600	23,850	23,849	
6150.050	Uniforms & Personal Equipment Uniforms	11,400	0	11,400	(400)	11,800	9,134	
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		98,547	0	98,547	10,393	88,154	67,110	
<i>MAINT & SVCS - Maintenance & Services</i>								
6530.080	Consulting Services Physicals, Shots & Drug Testing	100	0	100	0	100	50	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	45,000	0	45,000	5,000	40,000	38,569	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	10,000	0	10,000	0	10,000	10,559	
6540.040	Vehicle Operating Expenses Vehicle Registration	100	0	100	100	0	0	
6540.060	Vehicle Operating Expenses Vehicle Equipment	7,500	0	7,500	(10,975)	18,475	14,771	

Worcester County		FY2025 Adopted Budget Expenditure Detail						
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
6540.080	Vehicle Operating Expenses Heavy Equipment Maintenance	2,500	0	2,500	2,500	0	5,266	
6550.030	Building Site Expenses Carpet/VCT Cleaning	3,200	0	3,200	1,000	2,200	1,483	
6550.050	Building Site Expenses Custodial Supplies	1,200	0	1,200	0	1,200	340	
6550.060	Building Site Expenses Electricity	9,500	0	9,500	1,000	8,500	8,232	
6550.080	Building Site Expenses Fire Alarm Testing	325	0	325	25	300	352	
6550.081	Building Site Expenses Fire Extinguishers	400	0	400	0	400	7	
6550.085	Building Site Expenses Generator Fuel Oil	1,000	0	1,000	1,000	0	0	
6550.090	Building Site Expenses General Maintenance Repairs	5,500	0	5,500	0	5,500	2,545	
6550.100	Building Site Expenses Generator Services & Repairs	1,000	0	1,000	1,000	0	0	
6550.120	Building Site Expenses Heating Propane	5,000	0	5,000	0	5,000	3,019	
6550.180	Building Site Expenses Pest Control/Termite Insp	348	0	348	98	250	284	
6550.220	Building Site Expenses Security Alarm Monitoring	564	0	564	0	564	423	
6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	450	0	450	0	450	0	
6550.280	Building Site Expenses Tipping Fees	300	0	300	0	300	10	
6550.300	Building Site Expenses Trash Removal	1,421	0	1,421	596	825	580	
6800.010	Custodial Services Custodial Purchases	65,000	0	65,000	5,000	60,000	52,532	
6800.020	Custodial Services Custodial Supply Billing	(60,000)	0	(60,000)	(5,000)	(55,000)	(49,697)	
6900.005	Advertising Bid Advertising	500	0	500	0	500	54	
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		100,908	0	100,908	1,344	99,564	89,380	
<i>OTHR CHGS - Other Charges</i>								
7000.040	Travel, Training & Expense Continuing Education/Certificati	8,500	0	8,500	0	8,500	6,690	
7000.060	Travel, Training & Expense Educational Training	2,500	0	2,500	0	2,500	817	
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	6,550	0	6,550	6,550	0	36	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		17,550	0	17,550	6,550	11,000	7,543	
<i>CAP EQ - Capital Equipment</i>								
9010.010	Capital Equipment New Vehicles	60,000	0	60,000	40,500	19,500	17,561	
9010.070	Capital Equipment Heavy Equipment	43,750	0	43,750	(16,200)	59,950	32,257	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		103,750	0	103,750	24,300	79,450	49,818	
Department Total: 1201 - Maintenance		2,415,454	283,228	2,132,226	494,452	1,637,773	1,497,569	

Worcester County		FY2025 Adopted Budget Expenditure Detail						
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
Department: 1202 - Roads								
<i>PERS SVCS - Personnel Services</i>								
6000.100	Personnel Services Salaries	1,919,036	12,376	1,906,660	119,538	1,787,122	1,656,368	
6000.400	Personnel Services Overtime Pay	20,000	0	20,000	0	20,000	(764)	
6010.020	Benefits Contingency	840	840	0	0	0	0	
6010.025	Benefits Deferred Comp Match	14,000	14,000	0	0	0	0	
6010.030	Benefits Hospitalization Insurance	452,201	(27,542)	479,743	479,743	0	0	
6010.050	Benefits Retirement	229,708	229,708	0	0	0	0	
6010.060	Benefits Social Security Taxes	146,349	948	145,401	145,401	0	0	
6010.070	Benefits Unemployment Insurance	840	840	0	0	0	0	
6010.090	Benefits Workmans Compensation Ins	29,170	29,170	0	0	0	0	
6010.120	Benefits Long Term Disability	3,149	3,149	0	0	0	0	
6010.130	Benefits Life Insurance	3,569	3,569	0	0	0	0	
6010.140	Benefits FSA & PSA Admin and EAP Program	3,863	3,863	0	0	0	0	
6010.150	Benefits Retirement Administration Fee	4,031	4,031	0	0	0	0	
6010.900	Benefits OPEB contribution	137,960	137,960	0	0	0	0	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		2,964,716	412,912	2,551,804	744,682	1,807,122	1,655,604	
<i>SUPP & MAT - Supplies & Materials</i>								
6100.080	Administrative Expense Copier Supplies	400	0	400	0	400	117	
6100.100	Administrative Expense Dues, Licenses & Subscriptions	773	0	773	(45)	818	1,193	
6100.190	Administrative Expense Office Supplies	1,400	0	1,400	0	1,400	709	
6110.080	Supplies & Equipment Computer Repairs & Supplies	160	0	160	0	160	20	
6110.090	Supplies & Equipment Computers & Printers	7,180	0	7,180	7,180	0	1,655	
6110.120	Supplies & Equipment Equipment Rental	456	0	456	0	456	417	
6110.125	Supplies & Equipment Equipment Maintenance & Repair	3,710	0	3,710	45	3,665	2,606	
6110.245	Supplies & Equipment Mobile Phones	6,864	0	6,864	3,516	3,348	4,093	
6110.270	Supplies & Equipment Office Equipment Repairs	0	0	0	0	0	35	
6110.280	Supplies & Equipment Office Furniture	0	0	0	0	0	164	
6110.340	Supplies & Equipment Safety Program Equipment	4,500	0	4,500	(1,500)	6,000	5,931	
6110.345	Supplies & Equipment Salt	8,350	0	8,350	0	8,350	0	
6110.365	Supplies & Equipment Shop Supplies	5,000	0	5,000	0	5,000	6,192	
6110.370	Supplies & Equipment Sign Materials	50,000	0	50,000	0	50,000	34,213	
6110.390	Supplies & Equipment Small Equipment	20,000	0	20,000	0	20,000	4,620	
6110.400	Supplies & Equipment Striping Paint & Supplies	70,000	0	70,000	35,000	35,000	94	
6110.420	Supplies & Equipment Tools & Supplies	15,000	0	15,000	0	15,000	14,594	
6130.010	Equipment Maintenance Copier Lease	1,305	0	1,305	0	1,305	1,049	

Worcester County		FY2025 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24
GENERAL FUND EXPENDITURES							
6130.055	Equipment Maintenance Roads Management System	12,700	0	12,700	10,900	1,800	1,996
6130.075	Equipment Maintenance Software Upgrades	2,400	0	2,400	0	2,400	0
6140.010	Road Maintenance Materials Blacktop for Overlay	1,000,000	0	1,000,000	0	1,000,000	904,531
6140.020	Road Maintenance Materials Patching Material	25,000	0	25,000	0	25,000	22,160
6140.030	Road Maintenance Materials Stone	62,000	0	62,000	12,000	50,000	29,597
6140.040	Road Maintenance Materials Pipe	120,000	0	120,000	0	120,000	112,630
6140.050	Road Maintenance Materials Bridge Material	2,500	0	2,500	(2,500)	5,000	0
6140.060	Road Maintenance Materials Other	1,500	0	1,500	(1,500)	3,000	985
6150.050	Uniforms & Personal Equipment Uniforms	18,200	0	18,200	(800)	19,000	16,762
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		1,439,398	0	1,439,398	62,296	1,377,102	1,166,364
<i>MAINT & SVCS - Maintenance & Services</i>							
6530.080	Consulting Services Physicals, Shots & Drug Testing	150	0	150	0	150	45
6540.010	Vehicle Operating Expenses Equipment/Vehicle Rental	5,000	0	5,000	0	5,000	713
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	220,000	0	220,000	0	220,000	188,678
6540.030	Vehicle Operating Expenses Vehicle Maintenance	133,500	0	133,500	0	133,500	144,442
6540.040	Vehicle Operating Expenses Vehicle Registration	200	0	200	(200)	400	0
6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	50,000	0	50,000	0	50,000	9,310
6540.060	Vehicle Operating Expenses Vehicle Equipment	5,160	0	5,160	0	5,160	4,739
6550.030	Building Site Expenses Carpet/VCT Cleaning	1,000	0	1,000	200	800	931
6550.040	Building Site Expenses Cleaning Contract	4,200	0	4,200	150	4,050	3,712
6550.050	Building Site Expenses Custodial Supplies	1,300	0	1,300	0	1,300	1,225
6550.060	Building Site Expenses Electricity	14,000	0	14,000	2,000	12,000	14,577
6550.080	Building Site Expenses Fire Alarm Testing	900	0	900	0	900	402
6550.081	Building Site Expenses Fire Extinguishers	1,250	0	1,250	0	1,250	532
6550.085	Building Site Expenses Generator Fuel Oil	300	0	300	0	300	0
6550.090	Building Site Expenses General Maintenance Repairs	5,000	0	5,000	0	5,000	5,723
6550.100	Building Site Expenses Generator Services & Repairs	750	0	750	0	750	450
6550.120	Building Site Expenses Heating Propane	5,500	0	5,500	0	5,500	3,732
6550.140	Building Site Expenses Internet Access	2,640	0	2,640	2,640	0	2,310
6550.180	Building Site Expenses Pest Control/Termite Insp	300	0	300	0	300	75
6550.220	Building Site Expenses Security Alarm Monitoring	2,072	0	2,072	972	1,100	1,357
6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	780	0	780	0	780	0
6550.270	Building Site Expenses Telephone	3,000	0	3,000	0	3,000	2,785
6600.010	Road Maintenance Ocean Pines Per Agreement	195,866	0	195,866	34,441	161,425	33,906
6600.015	Road Maintenance Paving and Re-paving	5,000	0	5,000	0	5,000	0
6600.020	Road Maintenance Special Road Construction	15,000	0	15,000	0	15,000	185
6600.025	Road Maintenance Contractual Services	50,000	0	50,000	0	50,000	12,336

Worcester County			FY2025 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
6600.040	Road Maintenance Street Lighting	125,000	0	125,000	10,000	115,000	112,772	
6600.055	Road Maintenance Tipping Fees - Litter	3,500	0	3,500	(1,500)	5,000	3,003	
6900.025	Advertising Legal Advertisements	500	0	500	(800)	1,300	51	
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		851,868	0	851,868	47,903	803,965	547,990	
<i>OTHR CHGS - Other Charges</i>								
7000.060	Travel, Training & Expense Educational Training	9,613	0	9,613	(2,188)	11,801	5,348	
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	500	0	500	0	500	362	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		10,113	0	10,113	(2,188)	12,301	5,710	
<i>CAP EQ - Capital Equipment</i>								
9010.010	Capital Equipment New Vehicles	486,592	0	486,592	56,592	430,000	84,895	
9010.050	Capital Equipment Building Improvements	0	(162,100)	162,100	162,100	0	0	
9010.070	Capital Equipment Heavy Equipment	83,508	0	83,508	863	82,645	13,710	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		570,100	(162,100)	732,200	219,555	512,645	98,605	
Department Total: 1202 - Roads		5,836,195	250,812	5,585,383	1,072,248	4,513,135	3,474,272	

Worcester County			FY2025 Adopted Budget Expenditure Detail				
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24
GENERAL FUND EXPENDITURES							
Department: 1203 - Public Works							
<i>PERS SVCS - Personnel Services</i>							
6000.100	Personnel Services Salaries	637,436	2	637,434	(58,066)	695,499	625,957
6010.020	Benefits Contingency	279	279	0	0	0	0
6010.025	Benefits Deferred Comp Match	6,000	6,000	0	0	0	0
6010.030	Benefits Hospitalization Insurance	146,559	(6,652)	153,211	153,211	0	0
6010.050	Benefits Retirement	76,301	76,301	0	0	0	0
6010.060	Benefits Social Security Taxes	47,780	3	47,777	47,777	0	0
6010.070	Benefits Unemployment Insurance	279	279	0	0	0	0
6010.090	Benefits Workmans Compensation Ins	9,689	9,689	0	0	0	0
6010.120	Benefits Long Term Disability	1,046	1,046	0	0	0	0
6010.130	Benefits Life Insurance	1,185	1,185	0	0	0	0
6010.140	Benefits FSA & PSA Admin and EAP Program	1,283	1,283	0	0	0	0
6010.150	Benefits Retirement Administration Fee	1,339	1,339	0	0	0	0
6010.900	Benefits OPEB contribution	36,210	36,210	0	0	0	0
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		965,386	126,964	838,422	142,922	695,499	625,957
<i>SUPP & MAT - Supplies & Materials</i>							
6100.010	Administrative Expense Administrative Expenses	120	0	120	0	120	0
6100.100	Administrative Expense Dues, Licenses & Subscriptions	900	0	900	(750)	1,650	226
6100.170	Administrative Expense Miscellaneous	0	0	0	0	0	172
6100.190	Administrative Expense Office Supplies	2,000	0	2,000	0	2,000	1,735
6110.080	Supplies & Equipment Computer Repairs & Supplies	0	0	0	(300)	300	0
6110.090	Supplies & Equipment Computers & Printers	3,220	0	3,220	3,220	0	623
6110.245	Supplies & Equipment Mobile Phones	1,700	0	1,700	200	1,500	1,399
6110.340	Supplies & Equipment Safety Program Equipment	1,000	0	1,000	0	1,000	30
6110.365	Supplies & Equipment Shop Supplies	2,000	0	2,000	0	2,000	1,796
6110.420	Supplies & Equipment Tools & Supplies	6,000	0	6,000	1,000	5,000	4,786
6130.010	Equipment Maintenance Copier Lease	2,500	0	2,500	500	2,000	1,467
6130.020	Equipment Maintenance Equipment Annual Maint Contr.	1,500	0	1,500	500	1,000	2,198
6130.075	Equipment Maintenance Software Upgrades	4,800	0	4,800	0	4,800	4,286
6150.050	Uniforms & Personal Equipment Uniforms	3,600	0	3,600	1,100	2,500	2,620
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		29,340	0	29,340	5,470	23,870	21,338
<i>MAINT & SVCS - Maintenance & Services</i>							
6530.040	Consulting Services Consulting Services	10,000	0	10,000	(40,000)	50,000	0
6530.065	Consulting Services Gas Monitoring/Remediation	40,000	0	40,000	10,000	30,000	15,718
6530.070	Consulting Services Ground Water Mon/Closed Landfill	80,000	0	80,000	20,000	60,000	51,970

Worcester County		FY2025 Adopted Budget Expenditure Detail						
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
6530.080	Consulting Services Physicals, Shots & Drug Testing	150	0	150	0	150	0	
6530.170	Consulting Services Water & Sewer Consulting	70,000	0	70,000	20,000	50,000	44,919	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	6,000	0	6,000	(2,700)	8,700	4,465	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	4,500	0	4,500	1,000	3,500	3,042	
6550.043	Building Site Expenses Closed Landfills Maintenance	30,000	0	30,000	10,000	20,000	9,195	
6550.090	Building Site Expenses General Maintenance Repairs	12,000	0	12,000	0	12,000	4,031	
6550.270	Building Site Expenses Telephone	420	0	420	0	420	415	
6550.300	Building Site Expenses Trash Removal	900	0	900	200	700	580	
6700.650	Other Maint. & Svcs Tipping Fees	1,700	0	1,700	0	1,700	1,262	
6750.010	Fleet Services Fleet Repairs	164,500	0	164,500	0	164,500	253,143	
6750.020	Fleet Services Repair Billings	(195,124)	0	(195,124)	0	(195,124)	(282,176)	
6850.010	Central Fuel Facility Fuel Purchases	1,000,000	0	1,000,000	0	1,000,000	1,113,978	
6850.020	Central Fuel Facility Central Fuel Gas Billings	(1,000,000)	0	(1,000,000)	0	(1,000,000)	(979,885)	
6900.005	Advertising Bid Advertising	500	0	500	0	500	51	
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		225,546	0	225,546	18,500	207,046	240,707	
<i>OTHR CHGS - Other Charges</i>								
7000.040	Travel, Training & Expense Continuing Education/Certificati	1,500	0	1,500	0	1,500	657	
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	12,250	0	12,250	(1,340)	13,590	1,974	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		13,750	0	13,750	(1,340)	15,090	2,631	
<i>INTFND CHGS - Interfund Charges</i>								
8010.110	Interfund Water & Wastewater Enterprise Ch	0	0	0	145,984	(145,984)	(145,984)	
8010.120	Interfund Landfill Enterprise Charges	0	0	0	37,807	(37,807)	(37,807)	
8010.200	Interfund DRP Chargeback - Engr Svcs	0	0	0	(78,707)	78,707	78,706	
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>		0	0	0	105,084	(105,084)	(105,085)	
<i>CAP EQ - Capital Equipment</i>								
9010.060	Capital Equipment Other	76,000	0	76,000	76,000	0	0	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		76,000	0	76,000	76,000	0	0	
Department Total: 1203 - Public Works		1,310,022	126,964	1,183,058	346,636	836,421	785,548	

Worcester County			FY2025 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
Department: 1204 - Boat Landings								
<i>SUPP & MAT - Supplies & Materials</i>								
6160.180	Grant Programs Boat Landing Site Expenses	5,000	0	5,000	0	5,000	2,325	
6160.181	Grant Programs DNR Waterway Improvement Funds	0	0	0	(275,000)	275,000	342,950	
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		5,000	0	5,000	(275,000)	280,000	345,275	
<i>MAINT & SVCS - Maintenance & Services</i>								
6550.050	Building Site Expenses Custodial Supplies	2,800	0	2,800	800	2,000	903	
6550.060	Building Site Expenses Electricity	9,500	0	9,500	2,200	7,300	7,986	
6550.090	Building Site Expenses General Maintenance Repairs	23,800	0	23,800	0	23,800	7,174	
6550.200	Building Site Expenses Portalets	9,138	0	9,138	0	9,138	7,052	
6550.300	Building Site Expenses Trash Removal	2,000	0	2,000	0	2,000	1,080	
6550.310	Building Site Expenses Water & Sewer	2,000	0	2,000	500	1,500	691	
6900.005	Advertising Bid Advertising	200	0	200	(200)	400	0	
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		49,438	0	49,438	3,300	46,138	24,885	
Department Total: 1204 - Boat Landings		54,438	0	54,438	(271,700)	326,138	370,160	

Worcester County		FY2025 Adopted Budget Expenditure Detail						
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
Department: 1205 - Homeowner Convenience Centers								
<i>PERS SVCS - Personnel Services</i>								
6000.100	Personnel Services Salaries	394,595	417	394,178	120,306	273,872	212,878	
6000.400	Personnel Services Overtime Pay	5,000	0	5,000	0	5,000	846	
6010.020	Benefits Contingency	169	169	0	0	0	0	
6010.025	Benefits Deferred Comp Match	1,000	1,000	0	0	0	0	
6010.030	Benefits Hospitalization Insurance	65,169	(2,592)	67,761	67,761	0	0	
6010.050	Benefits Retirement	46,198	46,198	0	0	0	0	
6010.060	Benefits Social Security Taxes	30,148	33	30,115	30,115	0	0	
6010.070	Benefits Unemployment Insurance	169	169	0	0	0	0	
6010.090	Benefits Workmans Compensation Ins	5,866	5,866	0	0	0	0	
6010.120	Benefits Long Term Disability	633	633	0	0	0	0	
6010.130	Benefits Life Insurance	718	718	0	0	0	0	
6010.140	Benefits FSA & PSA Admin and EAP Program	777	777	0	0	0	0	
6010.150	Benefits Retirement Administration Fee	811	811	0	0	0	0	
6010.900	Benefits OPEB contribution	32,589	32,589	0	0	0	0	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		583,842	86,788	497,054	218,182	278,872	213,724	
<i>SUPP & MAT - Supplies & Materials</i>								
6100.010	Administrative Expense Administrative Expenses	7,700	0	7,700	1,700	6,000	6,798	
6150.050	Uniforms & Personal Equipment Uniforms	4,500	0	4,500	(200)	4,700	3,737	
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		12,200	0	12,200	1,500	10,700	10,534	
<i>MAINT & SVCS - Maintenance & Services</i>								
6530.010	Consulting Services Annual Audit Fees	0	0	0	(2,300)	2,300	(2,100)	
6550.020	Building Site Expenses Buildings & Grounds Maintenance	8,000	0	8,000	2,000	6,000	6,335	
6550.060	Building Site Expenses Electricity	3,000	0	3,000	500	2,500	2,943	
6550.081	Building Site Expenses Fire Extinguishers	0	0	0	0	0	14	
6550.200	Building Site Expenses Portalets	3,648	0	3,648	624	3,024	3,334	
6550.270	Building Site Expenses Telephone	912	0	912	0	912	836	
6550.280	Building Site Expenses Tipping Fees	300,000	0	300,000	50,000	250,000	174,549	
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		315,560	0	315,560	50,824	264,736	185,911	
<i>OTHR CHGS - Other Charges</i>								
7000.060	Travel, Training & Expense Educational Training	1,000	0	1,000	0	1,000	0	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		1,000	0	1,000	0	1,000	0	
<i>INTFND CHGS - Interfund Charges</i>								
8010.120	Interfund Landfill Enterprise Charges	70,461	0	70,461	(128,490)	198,951	198,951	
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>		70,461	0	70,461	(128,490)	198,951	198,951	
Department Total: 1205 - Homeowner Convenience Centers		983,063	86,788	896,275	142,016	754,259	609,120	

Worcester County		FY2025 Adopted Budget Expenditure Detail						
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
Department: 1206 - Recycling								
<i>PERS SVCS - Personnel Services</i>								
6000.100	Personnel Services Salaries	474,908	520	474,388	3,456	470,932	442,527	
6000.400	Personnel Services Overtime Pay	5,000	0	5,000	0	5,000	1,437	
6010.020	Benefits Contingency	203	203	0	0	0	0	
6010.025	Benefits Deferred Comp Match	1,000	1,000	0	0	0	0	
6010.030	Benefits Hospitalization Insurance	112,663	(4,659)	117,322	117,322	0	0	
6010.050	Benefits Retirement	55,553	55,553	0	0	0	0	
6010.060	Benefits Social Security Taxes	36,295	40	36,255	36,255	0	0	
6010.070	Benefits Unemployment Insurance	203	203	0	0	0	0	
6010.090	Benefits Workmans Compensation Ins	7,054	7,054	0	0	0	0	
6010.120	Benefits Long Term Disability	762	762	0	0	0	0	
6010.130	Benefits Life Insurance	863	863	0	0	0	0	
6010.140	Benefits FSA & PSA Admin and EAP Program	934	934	0	0	0	0	
6010.150	Benefits Retirement Administration Fee	975	975	0	0	0	0	
6010.900	Benefits OPEB contribution	32,589	32,589	0	0	0	0	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		729,002	96,037	632,965	157,033	475,932	443,964	
<i>SUPP & MAT - Supplies & Materials</i>								
6100.030	Administrative Expense Alcohol and Drug Testing	90	0	90	0	90	50	
6100.190	Administrative Expense Office Supplies	2,000	0	2,000	0	2,000	2,120	
6110.340	Supplies & Equipment Safety Program Equipment	1,500	0	1,500	0	1,500	1,143	
6110.420	Supplies & Equipment Tools & Supplies	11,500	0	11,500	0	11,500	4,533	
6150.050	Uniforms & Personal Equipment Uniforms	4,500	0	4,500	0	4,500	4,190	
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		19,590	0	19,590	0	19,590	12,037	
<i>MAINT & SVCS - Maintenance & Services</i>								
6530.010	Consulting Services Annual Audit Fees	0	0	0	(2,825)	2,825	(2,625)	
6530.100	Consulting Services Professional Fees	10,000	0	10,000	0	10,000	0	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	60,000	0	60,000	10,000	50,000	50,672	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	6,000	0	6,000	1,300	4,700	9,705	
6540.070	Vehicle Operating Expenses Off-road Fuel	15,000	0	15,000	5,000	10,000	7,561	
6540.080	Vehicle Operating Expenses Heavy Equipment Maintenance	35,000	0	35,000	15,000	20,000	33,117	
6550.020	Building Site Expenses Buildings & Grounds Maintenance	30,000	0	30,000	0	30,000	16,089	
6550.040	Building Site Expenses Cleaning Contract	5,000	0	5,000	1,100	3,900	3,286	
6550.050	Building Site Expenses Custodial Supplies	1,000	0	1,000	500	500	725	
6550.060	Building Site Expenses Electricity	35,000	0	35,000	5,000	30,000	28,001	
6550.081	Building Site Expenses Fire Extinguishers	50	0	50	(250)	300	49	

Worcester County			FY2025 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
6550.180	Building Site Expenses Pest Control/Termite Insp	360	0	360	0	360	284	
6550.220	Building Site Expenses Security Alarm Monitoring	1,500	0	1,500	(192)	1,692	907	
6550.250	Building Site Expenses Sprinkler Testing	1,500	0	1,500	(100)	1,600	1,145	
6550.270	Building Site Expenses Telephone	1,000	0	1,000	(80)	1,080	1,199	
6550.280	Building Site Expenses Tipping Fees	3,000	0	3,000	1,000	2,000	9,741	
6700.620	Other Maint. & Svcs Tire Recycling	30,000	0	30,000	0	30,000	22,361	
6700.640	Other Maint. & Svcs Special Events	30,000	0	30,000	9,000	21,000	30,489	
6700.660	Other Maint. & Svcs HHW Ads	7,000	0	7,000	1,000	6,000	4,572	
6900.025	Advertising Legal Advertisements	0	0	0	(500)	500	0	
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		271,410	0	271,410	44,953	226,457	217,275	
<i>OTHR CHGS - Other Charges</i>								
7000.060	Travel, Training & Expense Educational Training	1,000	0	1,000	0	1,000	50	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		1,000	0	1,000	0	1,000	50	
<i>INTFND CHGS - Interfund Charges</i>								
8010.120	Interfund Landfill Enterprise Charges	154,530	0	154,530	(28,515)	183,045	183,045	
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>		154,530	0	154,530	(28,515)	183,045	183,045	
<i>CAP EQ - Capital Equipment</i>								
9010.060	Capital Equipment Other	0	(150,000)	150,000	132,000	18,000	0	
9010.070	Capital Equipment Heavy Equipment	50,000	0	50,000	50,000	0	0	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		50,000	(150,000)	200,000	182,000	18,000	0	
Department Total: 1206 - Recycling		1,225,532	(53,963)	1,279,495	355,471	924,024	856,372	

Worcester County		FY2025 Adopted Budget Expenditure Detail						
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GENERAL FUND EXPENDITURES								
Department: 1301 - Health Department								
<i>SUPP & MAT - Supplies & Materials</i>								
6100.165	Administrative Expense Meeting Expense	0	0	0	0	0	338	
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		0	0	0	0	0	338	
<i>MAINT & SVCS - Maintenance & Services</i>								
6550.030	Building Site Expenses Carpet/VCT Cleaning	7,940	0	7,940	0	7,940	460	
6550.040	Building Site Expenses Cleaning Contract	91,787	0	91,787	3,996	87,791	79,528	
6550.050	Building Site Expenses Custodial Supplies	50	0	50	0	50	400	
6550.060	Building Site Expenses Electricity	122,579	0	122,579	0	122,579	90,574	
6550.070	Building Site Expenses Elevator Testing	2,800	0	2,800	0	2,800	3,037	
6550.080	Building Site Expenses Fire Alarm Testing	2,335	0	2,335	0	2,335	1,658	
6550.081	Building Site Expenses Fire Extinguishers	745	0	745	0	745	229	
6550.085	Building Site Expenses Generator Fuel Oil	450	0	450	0	450	1,745	
6550.090	Building Site Expenses General Maintenance Repairs	56,800	0	56,800	0	56,800	25,855	
6550.100	Building Site Expenses Generator Services & Repairs	2,500	0	2,500	0	2,500	7,311	
6550.110	Building Site Expenses Heating Fuel Oil	8,000	0	8,000	0	8,000	6,643	
6550.120	Building Site Expenses Heating Propane	83,150	0	83,150	0	83,150	59,324	
6550.124	Building Site Expenses HVAC Loop Water Treatment	1,500	0	1,500	0	1,500	1,057	
6550.180	Building Site Expenses Pest Control/Termite Insp	1,850	0	1,850	0	1,850	1,953	
6550.220	Building Site Expenses Security Alarm Monitoring	1,575	0	1,575	0	1,575	1,224	
6550.242	Building Site Expenses Sewage Pump Monitoring	550	0	550	0	550	450	
6550.250	Building Site Expenses Sprinkler Testing	3,650	0	3,650	0	3,650	2,803	
6550.255	Building Site Expenses Stormwater Utility Fee	100	0	100	0	100	117	
6550.270	Building Site Expenses Telephone	46,280	0	46,280	5,330	40,950	41,757	
6550.280	Building Site Expenses Tipping Fees	795	0	795	0	795	67	
6550.300	Building Site Expenses Trash Removal	3,260	0	3,260	0	3,260	3,467	
6550.310	Building Site Expenses Water & Sewer	6,000	0	6,000	0	6,000	3,690	
6700.250	Other Maint. & Svcs Internet Service	10,920	0	10,920	10,920	0	16,434	
6900.025	Advertising Legal Advertisements	2,500	0	2,500	0	2,500	119	
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		458,116	0	458,116	20,246	437,870	349,900	
<i>OTHR CHGS - Other Charges</i>								
7120.050	Other Non-Matching Exp Health Dept OC Apartment	19,860	1,000	18,860	0	18,860	18,240	
7120.060	Other Non-Matching Expenses Health Dept On Call	26,468	0	26,468	0	26,468	12,563	
7120.350	Other Non-Matching Expenses School Safety	189,755	0	189,755	0	189,755	0	
7130.020	Matching Appropriation Health Department State Share	11,022,108	0	11,022,108	5,836,465	5,185,643	5,185,643	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		11,258,191	1,000	11,257,191	5,836,465	5,420,726	5,216,446	
Department Total: 1301 - Health Department		11,716,307	1,000	11,715,307	5,856,711	5,858,596	5,566,684	

Worcester County		FY2025 Adopted Budget Expenditure Detail						
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GENERAL FUND EXPENDITURES								
Department: 1302 - Mosquito Control								
<i>PERS SVCS - Personnel Services</i>								
6000.100	Personnel Services Salaries	70,608	0	70,608	4,360	66,248	63,700	
6000.400	Personnel Services Overtime Pay	1,000	0	1,000	0	1,000	0	
6010.020	Benefits Contingency	31	31	0	0	0	0	
6010.025	Benefits Deferred Comp Match	1,000	1,000	0	0	0	0	
6010.030	Benefits Hospitalization Insurance	7,550	(342)	7,892	7,892	0	0	
6010.050	Benefits Retirement	8,452	8,452	0	0	0	0	
6010.060	Benefits Social Security Taxes	5,403	1	5,402	5,402	0	0	
6010.070	Benefits Unemployment Insurance	31	31	0	0	0	0	
6010.090	Benefits Workmans Compensation Ins	1,073	1,073	0	0	0	0	
6010.120	Benefits Long Term Disability	116	116	0	0	0	0	
6010.130	Benefits Life Insurance	131	131	0	0	0	0	
6010.140	Benefits FSA & PSA Admin and EAP Program	142	142	0	0	0	0	
6010.150	Benefits Retirement Administration Fee	148	148	0	0	0	0	
6010.900	Benefits OPEB contribution	3,621	3,621	0	0	0	0	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		99,306	14,404	84,902	17,654	67,248	63,700	
<i>SUPP & MAT - Supplies & Materials</i>								
6100.080	Administrative Expense Copier Supplies	100	0	100	0	100	0	
6100.100	Administrative Expense Dues, Licenses & Subscriptions	100	0	100	0	100	0	
6100.190	Administrative Expense Office Supplies	300	0	300	0	300	418	
6110.245	Supplies & Equipment Mobile Phones	525	0	525	25	500	424	
6110.340	Supplies & Equipment Safety Program Equipment	1,000	0	1,000	0	1,000	891	
6110.420	Supplies & Equipment Tools & Supplies	500	0	500	0	500	12	
6130.010	Equipment Maintenance Copier Lease	300	0	300	(250)	550	253	
6150.050	Uniforms & Personal Equipment Uniforms	500	0	500	0	500	499	
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		3,325	0	3,325	(225)	3,550	2,497	
<i>MAINT & SVCS - Maintenance & Services</i>								
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	12,500	0	12,500	0	12,500	6,578	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	4,000	0	4,000	0	4,000	2,611	
6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	2,000	0	2,000	0	2,000	0	
6550.050	Building Site Expenses Custodial Supplies	200	0	200	0	200	178	
6550.060	Building Site Expenses Electricity	3,500	0	3,500	1,200	2,300	2,522	
6550.080	Building Site Expenses Fire Alarm Testing	325	0	325	325	0	0	
6550.081	Building Site Expenses Fire Extinguishers	150	0	150	0	150	35	
6550.090	Building Site Expenses General Maintenance Repairs	5,500	0	5,500	0	5,500	2,168	
6550.220	Building Site Expenses Security Alarm Monitoring	975	0	975	975	0	0	

Worcester County			FY2025 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
6550.270	Building Site Expenses Telephone	500	0	500	0	500	501	
6550.280	Building Site Expenses Tipping Fees	100	0	100	0	100	32	
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		29,750	0	29,750	2,500	27,250	14,625	
<i>OTHR CHGS - Other Charges</i>								
7000.040	Travel, Training & Expense Continuing Education/Certificati	200	0	200	0	200	75	
7120.030	Other Non-Matching Expenses Appropriation for Mosquito Cont.	95,000	0	95,000	25,000	70,000	91,258	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		95,200	0	95,200	25,000	70,200	91,333	
<i>CAP EQ - Capital Equipment</i>								
9010.010	Capital Equipment New Vehicles	0	0	0	(32,250)	32,250	30,731	
9010.050	Capital Equipment Building Improvements	0	(21,250)	21,250	21,250	0	0	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		0	(21,250)	21,250	(11,000)	32,250	30,731	
Department Total: 1302 - Mosquito Control		227,581	(6,846)	234,427	33,929	200,498	202,886	

Worcester County		FY2025 Adopted Budget Expenditure Detail						
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
Department: 1401 - Commission on Aging								
<i>SUPP & MAT - Supplies & Materials</i>								
6110.295	Supplies & Equipment Program Supplies and Equipment	2,000	0	2,000	200	1,800	1,800	
6160.065	Grant Programs Md Dept of Aging	46,000	0	46,000	973	45,027	45,814	
6160.142	Grant Programs SSTAP	126,975	0	126,975	0	126,975	126,975	
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		174,975	0	174,975	1,173	173,802	174,589	
<i>MAINT & SVCS - Maintenance & Services</i>								
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	4,400	(1,600)	6,000	2,400	3,600	3,600	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	3,000	(1,000)	4,000	2,200	1,800	1,800	
6550.030	Building Site Expenses Carpet/VCT Cleaning	15,400	0	15,400	0	15,400	0	
6550.040	Building Site Expenses Cleaning Contract	35,900	0	35,900	500	35,400	32,789	
6550.050	Building Site Expenses Custodial Supplies	3,600	0	3,600	200	3,400	5,559	
6550.060	Building Site Expenses Electricity	40,400	0	40,400	2,400	38,000	38,000	
6550.080	Building Site Expenses Fire Alarm Testing	1,400	0	1,400	0	1,400	1,256	
6550.081	Building Site Expenses Fire Extinguishers	600	0	600	0	600	603	
6550.085	Building Site Expenses Generator Fuel Oil	0	0	0	0	0	2,352	
6550.090	Building Site Expenses General Maintenance Repairs	18,200	0	18,200	(1,400)	19,600	15,372	
6550.100	Building Site Expenses Generator Services & Repairs	1,200	0	1,200	0	1,200	2,233	
6550.110	Building Site Expenses Heating Fuel Oil	4,400	0	4,400	(400)	4,800	6,643	
6550.120	Building Site Expenses Heating Propane	34,700	0	34,700	(1,300)	36,000	36,000	
6550.124	Building Site Expenses HVAC Loop Water Treatment	800	0	800	0	800	587	
6550.140	Building Site Expenses Internet Access	9,000	0	9,000	3,000	6,000	6,000	
6550.180	Building Site Expenses Pest Control/Termite Insp	800	0	800	0	800	1,834	
6550.220	Building Site Expenses Security Alarm Monitoring	1,400	0	1,400	0	1,400	1,188	
6550.250	Building Site Expenses Sprinkler Testing	2,800	0	2,800	0	2,800	2,234	
6550.270	Building Site Expenses Telephone	7,200	0	7,200	1,400	5,800	6,150	
6550.280	Building Site Expenses Tipping Fees	0	0	0	0	0	15	
6550.300	Building Site Expenses Trash Removal	2,000	0	2,000	0	2,000	1,798	
6550.310	Building Site Expenses Water & Sewer	8,400	0	8,400	600	7,800	8,124	
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		195,600	(2,600)	198,200	9,600	188,600	174,138	
<i>OTHR CHGS - Other Charges</i>								
7000.070	Travel, Training & Expense Expense Allowance	7,000	0	7,000	0	7,000	7,000	
7140.010	Commission on Aging Appropriatio Aging Audit	8,400	0	8,400	400	8,000	8,000	
7140.020	Commission on Aging Appropriatio Aging Insurance	4,600	0	4,600	200	4,400	4,400	
7140.030	Commission on Aging Appropriatio Aging Programs	12,800	0	12,800	800	12,000	12,000	

Worcester County			FY2025 Adopted Budget Expenditure Detail					
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GENERAL FUND EXPENDITURES								
7140.035	Commission on Aging Appropriatio County Shr Kitchen Salary & Frng	22,100	0	22,100	0	22,100	22,100	
7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	961,800	0	961,800	0	961,800	961,800	
7140.045	Commission on Aging Appropriatio Comm For Life Salaries & Fringe	65,300	0	65,300	0	65,300	65,300	
7140.055	Commission on Aging Appropriatio Co. Shr. MealOnWheel Salary & Fr	66,400	0	66,400	0	66,400	66,400	
7140.070	Commission on Aging Appropriatio Senior Meals	6,800	0	6,800	800	6,000	6,000	
7140.080	Commission on Aging Appropriatio Senior Ride Salary & Fringe	106,900	0	106,900	49,000	57,900	57,900	
7140.090	Commission on Aging Appropriatio Senior Ride Service	63,800	0	63,800	1,800	62,000	62,000	
7170.010	Benefits & Insurance Allowance for COLA	79,830	(22,100)	101,930	101,930	0	0	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		1,405,730	(22,100)	1,427,830	154,930	1,272,900	1,272,900	
Department Total: 1401 - Commission on Aging		1,776,305	(24,700)	1,801,005	165,703	1,635,302	1,621,627	

Worcester County		FY2025 Adopted Budget Expenditure Detail						
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GENERAL FUND EXPENDITURES								
Department: 1402 - Other Social Services								
<i>OTHR CHGS - Other Charges</i>								
7100.010	County Grants Atlantic General Hospital	115,259	0	115,259	115,259	0	0	
7100.017	County Grants Big Brothers/Big Sisters	1,000	(6,500)	7,500	6,500	1,000	1,000	
7100.018	County Grants Chesap Down Syndrome Parent Grp	0	(7,500)	7,500	7,500	0	0	
7100.020	County Grants BRAVE Program	3,500	0	3,500	0	3,500	3,500	
7100.022	County Grants Coastal Hospice at the Ocean	10,000	0	10,000	0	10,000	10,000	
7100.023	County Grants The Cricket Center	35,000	0	35,000	10,000	25,000	25,000	
7100.030	County Grants Development Center	219,497	0	219,497	0	219,497	219,497	
7100.035	County Grants Diakonia	50,000	0	50,000	0	50,000	50,000	
7100.040	County Grants Drug & Alcohol Council	9,000	0	9,000	0	9,000	7,029	
7100.077	County Grants Jesse Klump Memorial Fund, Inc.	1,000	(4,000)	5,000	4,000	1,000	1,000	
7100.084	County Grants Snow Hill After School Academy	0	(1,050)	1,050	1,050	0	0	
7100.085	County Grants Life Crisis Center	8,500	(63,500)	72,000	63,500	8,500	8,500	
7100.091	County Grants Lower Show Autism Community	0	(1,000)	1,000	1,000	0	0	
7100.100	County Grants Maryland Food Bank	10,000	(2,000)	12,000	2,000	10,000	10,000	
7100.120	County Grants Oasis Ministries	0	0	0	(9,000)	9,000	9,000	
7100.160	County Grants Samaritan Shelter	20,000	(20,000)	40,000	20,000	20,000	20,000	
7100.175	County Grants Social Services Pharmacy Grant	15,000	(25,000)	40,000	25,000	15,000	15,000	
7100.197	County Grants Tri Community Mediation	0	(65,000)	65,000	65,000	0	0	
7100.202	County Grants Worcester County 4-H & FFA Fair	0	0	0	(10,000)	10,000	10,000	
7100.210	County Grants Worcester County GOLD	15,000	0	15,000	0	15,000	15,000	
7100.211	County Grants WCPS Career Internship Prgm	0	(22,241)	22,241	22,241	0	0	
7100.220	County Grants Youth & Family Counseling	95,000	0	95,000	0	95,000	95,000	
7130.005	Matching Appropriation DHMH Dev. Center Mandated Share	28,871	0	28,871	0	28,871	28,871	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		636,627	(217,791)	854,418	324,050	530,368	528,397	
Department Total: 1402 - Other Social Services		636,627	(217,791)	854,418	324,050	530,368	528,397	

Worcester County		FY2025 Adopted Budget Expenditure Detail						
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GENERAL FUND EXPENDITURES								
Department: 1502 - WOR-WIC Community College								
<i>OTHR CHGS - Other Charges</i>								
7120.040	Other Non-Matching Expenses Appropriation for Wor-Wic	2,618,000	0	2,618,000	87,758	2,530,242	2,530,242	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		2,618,000	0	2,618,000	87,758	2,530,242	2,530,242	
Department Total: 1502 - WOR-WIC Community College		2,618,000	0	2,618,000	87,758	2,530,242	2,530,242	

Worcester County		FY2025 Adopted Budget Expenditure Detail						
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GENERAL FUND EXPENDITURES								
Department: 1505 - Board of Education								
<i>OTHR CHGS - Other Charges</i>								
7120.010	Other Non-Matching Expenses Appropriation for Board of Educ.	105,393,692	(3,359,657)	108,753,349	9,046,709	99,706,640	92,016,482	
7120.300	Other Non-Matching Expenses Board of Ed Employee Retirement	818,722	0	818,722	60,043	758,679	727,006	
7120.310	Other Non-Matching Expenses Board of Ed School Building Impr	0	0	0	(100,000)	100,000	0	
7120.330	Other Non-Matching Expenses Board of Ed Technology	0	0	0	(200,000)	200,000	0	
7120.332	Other Non-Matching Expenses Board of Ed Restricted Programs	0	0	0	0	0	38,438	
7170.040	Benefits & Insurance Other Post-Employment Benefits	8,841,987	8,841,987	0	0	0	0	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		115,054,401	5,482,330	109,572,071	8,806,752	100,765,319	92,781,926	
Department Total: 1505 - Board of Education		115,054,401	5,482,330	109,572,071	8,806,752	100,765,319	92,781,926	

Worcester County		FY2025 Adopted Budget Expenditure Detail						
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GENERAL FUND EXPENDITURES								
Department: 1601 - Recreation Department								
<i>PERS SVCS - Personnel Services</i>								
6000.100	Personnel Services Salaries	1,365,061	(11,577)	1,376,638	216,502	1,160,136	1,059,075	
6000.400	Personnel Services Overtime Pay	1,500	0	1,500	0	1,500	1,333	
6010.020	Benefits Contingency	597	597	0	0	0	0	
6010.025	Benefits Deferred Comp Match	6,000	6,000	0	0	0	0	
6010.030	Benefits Hospitalization Insurance	169,733	(15,596)	185,329	185,329	0	0	
6010.050	Benefits Retirement	142,513	142,513	0	0	0	0	
6010.060	Benefits Social Security Taxes	103,469	(883)	104,352	104,352	0	0	
6010.070	Benefits Unemployment Insurance	597	597	0	0	0	0	
6010.090	Benefits Workmans Compensation Ins	20,749	20,749	0	0	0	0	
6010.120	Benefits Long Term Disability	2,240	2,240	0	0	0	0	
6010.130	Benefits Life Insurance	2,539	2,539	0	0	0	0	
6010.140	Benefits FSA & PSA Admin and EAP Program	2,748	2,748	0	0	0	0	
6010.150	Benefits Retirement Administration Fee	2,868	2,868	0	0	0	0	
6010.900	Benefits OPEB contribution	94,508	94,508	0	0	0	0	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		1,915,122	247,303	1,667,819	506,183	1,161,636	1,060,407	
<i>SUPP & MAT - Supplies & Materials</i>								
6100.050	Administrative Expense Background Checks	2,500	0	2,500	0	2,500	748	
6100.052	Administrative Expense Bank Fees	6,000	0	6,000	2,000	4,000	4,733	
6100.100	Administrative Expense Dues, Licenses & Subscriptions	10,350	0	10,350	(690)	11,040	10,210	
6100.110	Administrative Expense Envelopes	200	0	200	50	150	138	
6100.165	Administrative Expense Meeting Expense	1,000	0	1,000	0	1,000	294	
6100.190	Administrative Expense Office Supplies	4,000	0	4,000	0	4,000	2,712	
6100.210	Administrative Expense Paper	1,800	0	1,800	300	1,500	1,196	
6100.240	Administrative Expense Printing Expense	1,500	0	1,500	500	1,000	1,075	
6100.270	Administrative Expense Tournament Fees	35,100	0	35,100	(21,500)	56,600	26,049	
6110.090	Supplies & Equipment Computers & Printers	3,500	0	3,500	1,205	2,295	1,975	
6110.100	Supplies & Equipment Concession Stand	97,500	0	97,500	45,950	51,550	56,262	
6110.245	Supplies & Equipment Mobile Phones	2,500	0	2,500	600	1,900	1,402	
6110.280	Supplies & Equipment Office Furniture	2,600	0	2,600	875	1,725	1,540	
6110.310	Supplies & Equipment Promotional Materials	5,550	0	5,550	(950)	6,500	3,776	
6110.410	Supplies & Equipment Surveillance Equipment	1,200	0	1,200	0	1,200	0	
6110.420	Supplies & Equipment Tools & Supplies	1,000	0	1,000	0	1,000	893	
6130.010	Equipment Maintenance Copier Lease	2,400	0	2,400	(2,700)	5,100	2,107	
6130.025	Equipment Maintenance Equipment Upgrades & Replacement	20,350	0	20,350	(3,900)	24,250	16,926	

Worcester County		FY2025 Adopted Budget Expenditure Detail						
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
6130.070	Equipment Maintenance Software Maintenance Agreements	8,440	0	8,440	785	7,655	5,076	
6130.075	Equipment Maintenance Software Upgrades	10,000	0	10,000	10,000	0	0	
6150.050	Uniforms & Personal Equipment Uniforms	5,600	0	5,600	800	4,800	2,478	
6160.043	Grant Programs Other Grants	0	0	0	0	0	800	
6160.190	Grant Programs LPPI	0	0	0	0	0	395,326	
6160.255	Grant Programs POS - Recreation Center	0	0	0	0	0	345,460	
6175.000	Recreation Programs For Conversion	0	0	0	0	0	90	
6175.010	Recreation Programs Adult Recreation Programs	38,225	0	38,225	5,175	33,050	13,900	
6175.020	Recreation Programs After School Programs	20,300	0	20,300	2,500	17,800	14,158	
6175.030	Recreation Programs Aquatics Programs	4,200	0	4,200	0	4,200	1,316	
6175.040	Recreation Programs MRPA Amusement Park Tickets	6,000	0	6,000	3,000	3,000	3,375	
6175.070	Recreation Programs Special Events	224,450	0	224,450	52,500	171,950	109,360	
6175.080	Recreation Programs Summer Camps for Youth	30,000	0	30,000	2,150	27,850	13,722	
6175.090	Recreation Programs Youth Recreational Outdoor Pgms	46,650	0	46,650	1,800	44,850	31,308	
6175.203	Recreation Programs After School Programs	0	0	0	0	0	741	
6175.204	Recreation Programs Fitness Programs	18,140	0	18,140	(60)	18,200	13,668	
6175.205	Recreation Programs Public High School Track Meets	4,000	0	4,000	0	4,000	2,418	
6175.206	Recreation Programs Senior Adult Recreational Pgms	1,200	0	1,200	300	900	873	
6175.400	Recreation Programs Motor Coach Tours	15,000	0	15,000	0	15,000	6,906	
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		631,255	0	631,255	100,690	530,565	1,093,011	
<i>MAINT & SVCS - Maintenance & Services</i>								
6530.100	Consulting Services Professional Fees	0	0	0	(750)	750	0	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	5,160	0	5,160	860	4,300	3,349	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	2,190	0	2,190	1,190	1,000	1,359	
6540.040	Vehicle Operating Expenses Vehicle Registration	100	0	100	100	0	0	
6550.028	Building Site Expenses Cable	2,208	0	2,208	288	1,920	1,871	
6550.040	Building Site Expenses Cleaning Contract	20,760	0	20,760	8,760	12,000	5,815	
6550.050	Building Site Expenses Custodial Supplies	15,000	0	15,000	4,500	10,500	10,661	
6550.060	Building Site Expenses Electricity	72,000	0	72,000	7,000	65,000	53,389	
6550.080	Building Site Expenses Fire Alarm Testing	700	0	700	0	700	0	
6550.081	Building Site Expenses Fire Extinguishers	200	0	200	0	200	42	
6550.085	Building Site Expenses Generator Fuel Oil	700	0	700	0	700	1,134	
6550.090	Building Site Expenses General Maintenance Repairs	40,000	0	40,000	0	40,000	27,944	
6550.100	Building Site Expenses Generator Services & Repairs	1,200	0	1,200	0	1,200	5,699	
6550.120	Building Site Expenses Heating Propane	42,000	0	42,000	0	42,000	25,503	
6550.140	Building Site Expenses Internet Access	2,700	0	2,700	0	2,700	2,920	

Worcester County			FY2025 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
6550.180	Building Site Expenses Pest Control/Termite Insp	50	0	50	0	50	75	
6550.220	Building Site Expenses Security Alarm Monitoring	408	0	408	0	408	306	
6550.242	Building Site Expenses Sewage Pump Monitoring	350	0	350	0	350	225	
6550.245	Building Site Expenses Solar Panel Maintenance	2,000	0	2,000	0	2,000	0	
6550.250	Building Site Expenses Sprinkler Testing	1,800	0	1,800	0	1,800	1,325	
6550.270	Building Site Expenses Telephone	720	0	720	0	720	715	
6550.280	Building Site Expenses Tipping Fees	50	0	50	0	50	0	
6550.300	Building Site Expenses Trash Removal	3,082	0	3,082	240	2,842	1,916	
6550.310	Building Site Expenses Water & Sewer	4,500	0	4,500	1,500	3,000	3,516	
6700.700	Other Maint. & Svcs Prison Labor	500	0	500	400	100	0	
6900.050	Advertising Recreation Advertisements	27,300	0	27,300	11,000	16,300	9,950	
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		245,678	0	245,678	35,088	210,590	157,714	
<i>OTHR CHGS - Other Charges</i>								
7000.020	Travel, Training & Expense Board Member Allowance	2,800	0	2,800	0	2,800	1,400	
7000.040	Travel, Training & Expense Continuing Education/Certificati	13,768	0	13,768	(4,637)	18,405	5,800	
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	25,285	0	25,285	860	24,425	16,270	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		41,853	0	41,853	(3,777)	45,630	23,470	
<i>CAP EQ - Capital Equipment</i>								
9010.010	Capital Equipment New Vehicles	0	(38,000)	38,000	38,000	0	0	
9010.060	Capital Equipment Other	0	0	0	(37,500)	37,500	33,656	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		0	(38,000)	38,000	500	37,500	33,656	
Department Total: 1601 - Recreation Department		2,833,908	209,303	2,624,605	638,684	1,985,921	2,368,257	

Worcester County		FY2025 Adopted Budget Expenditure Detail						
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
Department: 1602 - Parks Department								
<i>PERS SVCS - Personnel Services</i>								
6000.100	Personnel Services Salaries	552,584	(1,037)	553,621	28,698	524,923	496,870	
6000.400	Personnel Services Overtime Pay	2,500	0	2,500	500	2,000	1,340	
6010.020	Benefits Contingency	242	242	0	0	0	0	
6010.025	Benefits Deferred Comp Match	3,000	3,000	0	0	0	0	
6010.030	Benefits Hospitalization Insurance	115,000	(5,220)	120,220	120,220	0	0	
6010.050	Benefits Retirement	66,144	66,144	0	0	0	0	
6010.060	Benefits Social Security Taxes	42,158	(79)	42,237	42,237	0	0	
6010.070	Benefits Unemployment Insurance	242	242	0	0	0	0	
6010.090	Benefits Workmans Compensation Ins	8,399	8,399	0	0	0	0	
6010.120	Benefits Long Term Disability	907	907	0	0	0	0	
6010.130	Benefits Life Insurance	1,028	1,028	0	0	0	0	
6010.140	Benefits FSA & PSA Admin and EAP Program	1,112	1,112	0	0	0	0	
6010.150	Benefits Retirement Administration Fee	1,161	1,161	0	0	0	0	
6010.900	Benefits OPEB contribution	40,555	40,555	0	0	0	0	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		835,032	116,454	718,578	191,655	526,923	498,210	
<i>SUPP & MAT - Supplies & Materials</i>								
6100.080	Administrative Expense Copier Supplies	280	0	280	0	280	0	
6100.100	Administrative Expense Dues, Licenses & Subscriptions	550	0	550	0	550	500	
6100.190	Administrative Expense Office Supplies	400	0	400	0	400	252	
6100.210	Administrative Expense Paper	25	0	25	0	25	25	
6110.090	Supplies & Equipment Computers & Printers	1,180	0	1,180	1,180	0	0	
6110.120	Supplies & Equipment Equipment Rental	1,100	0	1,100	0	1,100	722	
6110.125	Supplies & Equipment Equipment Maintenance & Repair	3,000	0	3,000	0	3,000	1,701	
6110.200	Supplies & Equipment Lawn Equipment & Maintenance	10,000	0	10,000	0	10,000	4,945	
6110.245	Supplies & Equipment Mobile Phones	1,800	0	1,800	600	1,200	932	
6110.280	Supplies & Equipment Office Furniture	1,500	0	1,500	1,500	0	0	
6110.340	Supplies & Equipment Safety Program Equipment	780	0	780	0	780	333	
6110.380	Supplies & Equipment Signage	2,000	0	2,000	0	2,000	832	
6110.390	Supplies & Equipment Small Equipment	3,500	0	3,500	0	3,500	2,274	
6110.420	Supplies & Equipment Tools & Supplies	4,000	0	4,000	(1,000)	5,000	3,358	
6150.050	Uniforms & Personal Equipment Uniforms	4,240	0	4,240	1,000	3,240	2,788	
6160.190	Grant Programs LPPI	0	0	0	0	0	55,684	
6160.225	Grant Programs POS - Future Park Land Acquis	311,844	0	311,844	(31,005)	342,849	1,250,818	
6160.241	Grant Programs New Park Development	1,029,085	0	1,029,085	(102,316)	1,131,401	151,324	
6160.244	Grant Programs POS - Park Improvement Project	0	0	0	0	0	1,982	

Worcester County		FY2025 Adopted Budget Expenditure Detail						
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
6200.020	Other Supplies & Materials Materials	48,000	0	48,000	0	48,000	50,651	
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		1,423,284	0	1,423,284	(130,041)	1,553,325	1,529,122	
<i>MAINT & SVCS - Maintenance & Services</i>								
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	35,000	0	35,000	0	35,000	25,482	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	7,000	0	7,000	0	7,000	6,625	
6540.040	Vehicle Operating Expenses Vehicle Registration	100	0	100	0	100	100	
6540.060	Vehicle Operating Expenses Vehicle Equipment	2,100	0	2,100	2,100	0	0	
6550.020	Building Site Expenses Buildings & Grounds Maintenance	3,000	0	3,000	0	3,000	2,319	
6550.050	Building Site Expenses Custodial Supplies	3,500	0	3,500	900	2,600	3,550	
6550.060	Building Site Expenses Electricity	26,400	0	26,400	2,800	23,600	20,250	
6550.081	Building Site Expenses Fire Extinguishers	370	0	370	0	370	544	
6550.090	Building Site Expenses General Maintenance Repairs	32,000	0	32,000	0	32,000	21,099	
6550.120	Building Site Expenses Heating Propane	300	0	300	0	300	36	
6550.140	Building Site Expenses Internet Access	2,500	0	2,500	2,500	0	0	
6550.180	Building Site Expenses Pest Control/Termite Insp	95	0	95	0	95	0	
6550.200	Building Site Expenses Portalets	20,452	0	20,452	0	20,452	19,203	
6550.242	Building Site Expenses Sewage Pump Monitoring	834	0	834	6	828	675	
6550.255	Building Site Expenses Stormwater Utility Fee	1,785	0	1,785	0	1,785	1,520	
6550.270	Building Site Expenses Telephone	300	0	300	0	300	206	
6550.280	Building Site Expenses Tipping Fees	285	0	285	0	285	33	
6550.300	Building Site Expenses Trash Removal	4,620	0	4,620	240	4,380	3,895	
6550.310	Building Site Expenses Water & Sewer	2,425	0	2,425	405	2,020	1,665	
6700.350	Other Maint. & Svcs Mosquito Control	1,200	0	1,200	0	1,200	1,222	
6700.640	Other Maint. & Svcs Special Events	4,000	0	4,000	0	4,000	3,445	
6900.005	Advertising Bid Advertising	500	0	500	0	500	137	
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		148,766	0	148,766	8,951	139,815	112,007	
<i>OTHR CHGS - Other Charges</i>								
7000.040	Travel, Training & Expense Continuing Education/Certificati	3,070	0	3,070	(1,930)	5,000	4,935	
7000.060	Travel, Training & Expense Educational Training	950	0	950	0	950	280	
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	6,825	0	6,825	575	6,250	5,483	
7000.115	Travel, Training & Expense Mileage	400	0	400	0	400	207	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		11,245	0	11,245	(1,355)	12,600	10,904	

Worcester County		FY2025 Adopted Budget Expenditure Detail						
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
<i>CAP EQ - Capital Equipment</i>								
9010.010	Capital Equipment New Vehicles	45,000	0	45,000	3,000	42,000	29,577	
9010.060	Capital Equipment Other	12,000	0	12,000	12,000	0	0	
9010.070	Capital Equipment Heavy Equipment	49,000	0	49,000	(10,000)	59,000	58,571	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		106,000	0	106,000	5,000	101,000	88,148	
Department Total: 1602 - Parks Department		2,524,327	116,454	2,407,873	74,210	2,333,663	2,238,390	

Worcester County		FY2025 Adopted Budget Expenditure Detail						
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
Department: 1603 - Libraries								
<i>PERS SVCS - Personnel Services</i>								
6000.100	Personnel Services Salaries	2,357,837	42,183	2,315,654	117,194	2,198,460	2,090,549	
6000.400	Personnel Services Overtime Pay	2,000	0	2,000	0	2,000	0	
6010.020	Benefits Contingency	1,032	1,032	0	0	0	0	
6010.025	Benefits Deferred Comp Match	19,000	19,000	0	0	0	0	
6010.030	Benefits Hospitalization Insurance	405,042	910	404,132	404,132	0	0	
6010.050	Benefits Retirement	282,233	282,233	0	0	0	0	
6010.060	Benefits Social Security Taxes	180,224	3,229	176,995	176,995	0	0	
6010.070	Benefits Unemployment Insurance	1,032	1,032	0	0	0	0	
6010.090	Benefits Workmans Compensation Ins	35,839	35,839	0	0	0	0	
6010.120	Benefits Long Term Disability	3,870	3,870	0	0	0	0	
6010.130	Benefits Life Insurance	4,386	4,386	0	0	0	0	
6010.140	Benefits FSA & PSA Admin and EAP Program	4,747	4,747	0	0	0	0	
6010.150	Benefits Retirement Administration Fee	4,953	4,953	0	0	0	0	
6010.900	Benefits OPEB contribution	168,739	168,739	0	0	0	0	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		3,470,934	572,153	2,898,781	698,321	2,200,460	2,090,549	
<i>SUPP & MAT - Supplies & Materials</i>								
6100.090	Administrative Expense Database/Shared Computer costs	0	0	0	(4,000)	4,000	0	
6100.100	Administrative Expense Dues, Licenses & Subscriptions	1,600	0	1,600	0	1,600	1,218	
6100.190	Administrative Expense Office Supplies	18,000	0	18,000	0	18,000	12,196	
6100.210	Administrative Expense Paper	3,000	0	3,000	0	3,000	2,284	
6100.230	Administrative Expense Postage & Freight	4,500	0	4,500	0	4,500	1,396	
6110.090	Supplies & Equipment Computers & Printers	20,400	0	20,400	2,700	17,700	17,700	
6110.125	Supplies & Equipment Equipment Maintenance & Repair	3,000	0	3,000	0	3,000	0	
6110.210	Supplies & Equipment Library AV-Multimedia	78,000	0	78,000	0	78,000	65,059	
6110.230	Supplies & Equipment Library Books	186,000	0	186,000	0	186,000	155,512	
6110.240	Supplies & Equipment Library Periodicals	28,000	0	28,000	3,000	25,000	26,782	
6110.245	Supplies & Equipment Mobile Phones	1,425	0	1,425	625	800	1,227	
6110.270	Supplies & Equipment Office Equipment Repairs	500	0	500	0	500	0	
6110.280	Supplies & Equipment Office Furniture	5,100	0	5,100	100	5,000	5,300	
6130.010	Equipment Maintenance Copier Lease	24,300	0	24,300	(1,800)	26,100	19,965	
6130.030	Equipment Maintenance Library Shared Computer System	7,150	0	7,150	0	7,150	0	

Worcester County		FY2025 Adopted Budget Expenditure Detail						
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
6130.070	Equipment Maintenance Software Maintenance Agreements	9,000	0	9,000	(460)	9,460	13,230	
6160.095	Grant Programs Library - Miscellaneous	0	0	0	0	0	17,497	
6160.120	Grant Programs Library Srv Enhancement - ESRL	80,000	0	80,000	0	80,000	77,660	
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		469,975	0	469,975	165	469,810	417,026	
<i>MAINT & SVCS - Maintenance & Services</i>								
6510.085	Legal Services Other Legal Expenses	1,500	0	1,500	0	1,500	0	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	4,250	0	4,250	0	4,250	1,934	
6540.040	Vehicle Operating Expenses Vehicle Registration	0	0	0	(100)	100	100	
6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	0	0	0	0	0	312	
6550.005	Building Site Expenses Automatic Doors	2,107	0	2,107	0	2,107	0	
6550.030	Building Site Expenses Carpet/VCT Cleaning	9,100	0	9,100	(1,200)	10,300	6,236	
6550.040	Building Site Expenses Cleaning Contract	54,300	0	54,300	1,000	53,300	47,620	
6550.050	Building Site Expenses Custodial Supplies	7,700	0	7,700	0	7,700	4,844	
6550.060	Building Site Expenses Electricity	112,000	0	112,000	0	112,000	86,364	
6550.070	Building Site Expenses Elevator Testing	7,000	0	7,000	1,000	6,000	5,867	
6550.080	Building Site Expenses Fire Alarm Testing	2,850	0	2,850	(900)	3,750	1,807	
6550.081	Building Site Expenses Fire Extinguishers	350	0	350	0	350	147	
6550.090	Building Site Expenses General Maintenance Repairs	39,500	(7,000)	46,500	4,500	42,000	26,346	
6550.110	Building Site Expenses Heating Fuel Oil	5,000	0	5,000	0	5,000	3,602	
6550.120	Building Site Expenses Heating Propane	23,500	0	23,500	(1,000)	24,500	17,215	
6550.124	Building Site Expenses HVAC Loop Water Treatment	4,600	0	4,600	(900)	5,500	2,088	
6550.125	Building Site Expenses HVAC Repairs/Replacement	4,500	0	4,500	0	4,500	0	
6550.140	Building Site Expenses Internet Access	1,800	0	1,800	300	1,500	1,567	
6550.180	Building Site Expenses Pest Control/Termite Insp	2,000	0	2,000	500	1,500	1,420	
6550.220	Building Site Expenses Security Alarm Monitoring	5,900	0	5,900	900	5,000	2,561	
6550.242	Building Site Expenses Sewage Pump Monitoring	300	0	300	0	300	0	
6550.250	Building Site Expenses Sprinkler Testing	5,400	0	5,400	0	5,400	3,220	
6550.270	Building Site Expenses Telephone	18,800	0	18,800	200	18,600	16,230	
6550.280	Building Site Expenses Tipping Fees	2,000	0	2,000	0	2,000	176	
6550.300	Building Site Expenses Trash Removal	4,550	0	4,550	(150)	4,700	3,415	
6550.310	Building Site Expenses Water & Sewer	15,500	0	15,500	3,200	12,300	10,511	
6900.025	Advertising Legal Advertisements	0	0	0	0	0	51	
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		334,507	(7,000)	341,507	7,350	334,157	243,633	

Worcester County			FY2025 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
<i>OTHR CHGS - Other Charges</i>								
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	8,800	0	8,800	(200)	9,000	3,456	
7170.100	Benefits & Insurance Property & Liability Insurance	2,200	0	2,200	0	2,200	0	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			11,000	0	11,000	(200)	11,200	3,456
<i>CAP EQ - Capital Equipment</i>								
9010.050	Capital Equipment Building Improvements	0	(25,000)	25,000	25,000	0	0	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>			0	(25,000)	25,000	25,000	0	
Department Total: 1603 - Libraries			4,286,416	540,153	3,746,263	730,636	3,015,627	2,754,663

Worcester County		FY2025 Adopted Budget Expenditure Detail						
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
Department: 1604 - Other Recreation & Culture								
<i>OTHR CHGS - Other Charges</i>								
7100.019	County Grants Cpt. Steve's Poor Girls Open Inc	10,000	0	10,000	0	10,000	10,000	
7100.050	County Grants Furnacetown	40,000	0	40,000	0	40,000	40,000	
7100.095	County Grants MarVa Theatre Performing Arts Ct	15,000	(5,000)	20,000	5,000	15,000	15,000	
7100.135	County Grants Delmarva Discovery Ctr/Poc Mktg	15,000	(15,000)	30,000	15,000	15,000	15,000	
7100.145	County Grants Rackliffe House Trust	0	(1,500)	1,500	1,500	0	0	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		80,000	(21,500)	101,500	21,500	80,000	80,000	
Department Total: 1604 - Other Recreation & Culture		80,000	(21,500)	101,500	21,500	80,000	80,000	

Worcester County			FY2025 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
Department: 1701 - Extension Service								
<i>SUPP & MAT - Supplies & Materials</i>								
6100.010	Administrative Expense Administrative Expenses	4,950	0	4,950	2,350	2,600	4,798	
6100.100	Administrative Expense Dues, Licenses & Subscriptions	749	0	749	35	714	350	
6100.190	Administrative Expense Office Supplies	6,600	0	6,600	400	6,200	5,562	
6100.230	Administrative Expense Postage & Freight	1,500	0	1,500	0	1,500	300	
6130.010	Equipment Maintenance Copier Lease	6,000	0	6,000	0	6,000	5,131	
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		19,799	0	19,799	2,785	17,014	16,142	
<i>MAINT & SVCS - Maintenance & Services</i>								
6550.270	Building Site Expenses Telephone	195	0	195	(2,785)	2,980	75	
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		195	0	195	(2,785)	2,980	75	
<i>OTHR CHGS - Other Charges</i>								
7120.020	Other Non-Matching Expenses Appropriation for Extension Svc	247,500	0	247,500	11,869	235,631	235,631	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		247,500	0	247,500	11,869	235,631	235,631	
Department Total: 1701 - Extension Service		267,494	0	267,494	11,869	255,625	251,848	

Worcester County			FY2025 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
Department: 1702 - Other Natural Resources								
<i>SUPP & MAT - Supplies & Materials</i>								
6170.010	Program Expense Spongy Moth Control	73,935	0	73,935	0	73,935	1,890	
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		73,935	0	73,935	0	73,935	1,890	
<i>OTHR CHGS - Other Charges</i>								
7100.180	County Grants Soil Conservation	12,000	0	12,000	0	12,000	12,000	
7130.030	Matching Appropriation Conservation Easements	0	0	0	0	0	16,200	
7130.040	Matching Appropriation Md Agri Land Preservation Fund	50,000	0	50,000	0	50,000	2,409	
7130.050	Matching Appropriation Beach Maintenance	490,000	0	490,000	0	490,000	414,658	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		552,000	0	552,000	0	552,000	445,267	
Department Total: 1702 - Other Natural Resources		625,935	0	625,935	0	625,935	447,157	

Worcester County		FY2025 Adopted Budget Expenditure Detail						
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
Department: 1801 - Economic Development								
<i>PERS SVCS - Personnel Services</i>								
6000.100	Personnel Services Salaries	161,323	2	161,321	16,329	144,992	139,415	
6010.020	Benefits Contingency	71	71	0	0	0	0	
6010.025	Benefits Deferred Comp Match	2,000	2,000	0	0	0	0	
6010.030	Benefits Hospitalization Insurance	33,874	(1,537)	35,411	35,411	0	0	
6010.050	Benefits Retirement	19,310	19,310	0	0	0	0	
6010.060	Benefits Social Security Taxes	12,343	2	12,341	12,341	0	0	
6010.070	Benefits Unemployment Insurance	71	71	0	0	0	0	
6010.090	Benefits Workmans Compensation Ins	2,452	2,452	0	0	0	0	
6010.120	Benefits Long Term Disability	265	265	0	0	0	0	
6010.130	Benefits Life Insurance	300	300	0	0	0	0	
6010.140	Benefits FSA & PSA Admin and EAP Program	325	325	0	0	0	0	
6010.150	Benefits Retirement Administration Fee	339	339	0	0	0	0	
6010.900	Benefits OPEB contribution	7,242	7,242	0	0	0	0	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		239,915	30,842	209,073	64,081	144,992	139,415	
<i>SUPP & MAT - Supplies & Materials</i>								
6100.100	Administrative Expense Dues, Licenses & Subscriptions	3,400	0	3,400	0	3,400	1,100	
6100.150	Administrative Expense Incentives & Events	10,000	0	10,000	0	10,000	5,600	
6100.190	Administrative Expense Office Supplies	700	0	700	0	700	600	
6110.245	Supplies & Equipment Mobile Phones	2,040	0	2,040	540	1,500	1,111	
6110.280	Supplies & Equipment Office Furniture	1,500	0	1,500	(3,500)	5,000	2,031	
6130.010	Equipment Maintenance Copier Lease	1,200	0	1,200	300	900	1,042	
6160.151	Grant Programs Tri County Economic Dev Grant	0	0	0	0	0	324,649	
6170.020	Program Expense Workforce Development Programs	200,000	0	200,000	0	200,000	191,767	
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		218,840	0	218,840	(2,660)	221,500	527,900	
<i>MAINT & SVCS - Maintenance & Services</i>								
6530.040	Consulting Services Consulting Services	45,000	0	45,000	0	45,000	34,000	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	1,875	0	1,875	625	1,250	848	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	1,000	0	1,000	500	500	846	
6550.270	Building Site Expenses Telephone	700	0	700	700	0	445	
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		48,575	0	48,575	1,825	46,750	36,139	
<i>OTHR CHGS - Other Charges</i>								
7000.020	Travel, Training & Expense Board Member Allowance	4,200	0	4,200	0	4,200	946	
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	15,220	0	15,220	8,645	6,575	7,577	
7000.115	Travel, Training & Expense Mileage	1,200	0	1,200	(2,808)	4,008	2,472	

Worcester County			FY2025 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			20,620	0	20,620	5,837	14,783	
<i>CAP EQ - Capital Equipment</i>								
9010.010	Capital Equipment New Vehicles	31,000	0	31,000	31,000	0	0	
9010.170	Capital Equipment Software	33,500	0	33,500	3,500	30,000	27,814	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>			64,500	0	64,500	34,500	30,000	
Department Total: 1801 - Economic Development			592,450	30,842	561,608	103,583	742,263	

Worcester County		FY2025 Adopted Budget Expenditure Detail						
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
Department: 1803 - Tourism								
<i>PERS SVCS - Personnel Services</i>								
6000.100	Personnel Services Salaries	351,259	1,214	350,045	23,338	326,707	305,093	
6000.400	Personnel Services Overtime Pay	0	0	0	(1,000)	1,000	0	
6010.020	Benefits Contingency	154	154	0	0	0	0	
6010.025	Benefits Deferred Comp Match	2,000	2,000	0	0	0	0	
6010.030	Benefits Hospitalization Insurance	14,262	(17,597)	31,859	31,859	0	0	
6010.050	Benefits Retirement	42,045	42,045	0	0	0	0	
6010.060	Benefits Social Security Taxes	26,874	95	26,779	26,779	0	0	
6010.070	Benefits Unemployment Insurance	154	154	0	0	0	0	
6010.090	Benefits Workmans Compensation Ins	5,339	5,339	0	0	0	0	
6010.120	Benefits Long Term Disability	577	577	0	0	0	0	
6010.130	Benefits Life Insurance	653	653	0	0	0	0	
6010.140	Benefits FSA & PSA Admin and EAP Program	708	708	0	0	0	0	
6010.150	Benefits Retirement Administration Fee	738	738	0	0	0	0	
6010.900	Benefits OPEB contribution	19,191	19,191	0	0	0	0	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		463,954	55,271	408,683	80,976	327,707	305,093	
<i>SUPP & MAT - Supplies & Materials</i>								
6100.010	Administrative Expense Administrative Expenses	700	0	700	0	700	407	
6100.100	Administrative Expense Dues, Licenses & Subscriptions	2,969	0	2,969	1,199	1,770	2,431	
6100.150	Administrative Expense Incentives & Events	900	0	900	0	900	1,039	
6100.190	Administrative Expense Office Supplies	1,600	0	1,600	300	1,300	953	
6110.090	Supplies & Equipment Computers & Printers	800	0	800	0	800	1,186	
6110.245	Supplies & Equipment Mobile Phones	1,308	0	1,308	0	1,308	872	
6110.310	Supplies & Equipment Promotional Materials	38,263	0	38,263	(21,737)	60,000	53,689	
6110.380	Supplies & Equipment Signage	1,000	0	1,000	0	1,000	58	
6110.393	Supplies & Equipment Special Event Sponsorship	6,000	0	6,000	0	6,000	4,675	
6130.010	Equipment Maintenance Copier Lease	600	0	600	0	600	430	
6130.060	Equipment Maintenance Software Licensing	2,000	0	2,000	0	2,000	0	
6150.050	Uniforms & Personal Equipment Uniforms	400	0	400	0	400	21	
6160.043	Grant Programs Other Grants	104,160	0	104,160	104,160	0	9,491	
6160.150	Grant Programs Tourism Grant Projects	160,000	0	160,000	0	160,000	33,284	
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		320,700	0	320,700	83,922	236,778	108,536	
<i>MAINT & SVCS - Maintenance & Services</i>								
6530.040	Consulting Services Consulting Services	19,100	0	19,100	0	19,100	14,564	
6530.180	Consulting Services Web Page	18,000	0	18,000	0	18,000	21,486	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	2,400	0	2,400	0	2,400	2,346	

Worcester County		FY2025 Adopted Budget Expenditure Detail						
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
6540.030	Vehicle Operating Expenses Vehicle Maintenance	1,125	0	1,125	0	1,125	674	
6550.040	Building Site Expenses Cleaning Contract	4,142	0	4,142	1,542	2,600	3,685	
6550.050	Building Site Expenses Custodial Supplies	380	0	380	0	380	155	
6550.060	Building Site Expenses Electricity	17,000	0	17,000	1,000	16,000	14,035	
6550.090	Building Site Expenses General Maintenance Repairs	525	0	525	0	525	0	
6550.140	Building Site Expenses Internet Access	3,780	0	3,780	280	3,500	3,617	
6550.170	Building Site Expenses Office Rent/Lease	37,602	0	37,602	2	37,600	37,919	
6550.220	Building Site Expenses Security Alarm Monitoring	204	0	204	0	204	153	
6550.270	Building Site Expenses Telephone	1,800	0	1,800	0	1,800	1,823	
6900.052	Advertising Supplemental Advertising	283,500	0	283,500	0	283,500	278,443	
6900.055	Advertising Tourism	456,000	0	456,000	30,000	426,000	431,550	
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		845,558	0	845,558	32,824	812,734	810,451	
<i>OTHR CHGS - Other Charges</i>								
7000.020	Travel, Training & Expense Board Member Allowance	2,800	0	2,800	0	2,800	1,103	
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	9,600	0	9,600	4,600	5,000	5,783	
7000.115	Travel, Training & Expense Mileage	450	0	450	200	250	204	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		12,850	0	12,850	4,800	8,050	7,090	
Department Total: 1803 - Tourism		1,643,062	55,271	1,587,791	202,522	1,385,269	1,231,170	

Worcester County		FY2025 Adopted Budget Expenditure Detail						
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
Department: 1901 - Taxes Shared with Towns								
<i>OTHR CHGS - Other Charges</i>								
7160.010	Towns' Share Towns' Share County Bingo Fee	2,000	0	2,000	0	2,000	0	
7160.020	Towns' Share Towns' Share County Income Tax	3,262,739	0	3,262,739	485,939	2,776,800	2,688,287	
7160.040	Towns' Share Towns' Share Liquor License Fees	365,375	0	365,375	23,218	342,157	389,468	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		3,630,114	0	3,630,114	509,157	3,120,957	3,077,754	
Department Total: 1901 - Taxes Shared with Towns		3,630,114	0	3,630,114	509,157	3,120,957	3,077,754	

Worcester County		FY2025 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24
GENERAL FUND EXPENDITURES							
Department: 1902 - Grants to Towns							
<i>SUPP & MAT - Supplies & Materials</i>							
6160.043	Grant Programs Other Grants	0	(150,000)	150,000	150,000	0	0
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		0	(150,000)	150,000	150,000	0	0
<i>OTHR CHGS - Other Charges</i>							
7100.028	County Grants OPA Recreation Conditional Grant	20,000	(20,000)	40,000	40,000	0	0
7100.065	County Grants Grants to Towns for Police	550,000	0	550,000	0	550,000	550,000
7100.153	County Grants Restricted Fire Grant	665,000	0	665,000	14,000	651,000	651,000
7100.192	County Grants Tourism to Town	50,000	(10,000)	60,000	10,000	50,000	50,000
7100.193	County Grants Unrestricted to Town	5,332,628	(351,883)	5,684,511	518,136	5,166,375	5,116,416
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		6,617,628	(381,883)	6,999,511	582,136	6,417,375	6,367,416
Department Total: 1902 - Grants to Towns		6,617,628	(531,883)	7,149,511	732,136	6,417,375	6,367,416

Worcester County			FY2025 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
Department: 1950 - Benefits & Insurance								
<i>MAINT & SVCS - Maintenance & Services</i>								
6510.070	Legal Services Judgements & Lawsuits	0	(10,000)	10,000	5,000	5,000	8,210	
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		0	(10,000)	10,000	5,000	5,000	8,210	
<i>OTHR CHGS - Other Charges</i>								
7170.020	Benefits & Insurance Contingency	0	(20,000)	20,000	0	20,000	0	
7170.025	Benefits & Insurance Deferred Comp Match	0	(300,000)	300,000	0	300,000	0	
7170.030	Benefits & Insurance Hospitalization Insurance	0	(2,000,000)	2,000,000	(4,125,805)	6,125,805	6,507,745	
7170.040	Benefits & Insurance Other Post-Employment Benefits	0	(12,639,536)	12,639,536	2,253,718	10,385,818	10,385,818	
7170.050	Benefits & Insurance Retirement	0	(6,934,717)	6,934,717	1,988,202	4,946,515	4,829,353	
7170.060	Benefits & Insurance Social Security Taxes	0	0	0	(2,830,500)	2,830,500	2,585,678	
7170.070	Benefits & Insurance Unemployment Insurance	0	(20,000)	20,000	0	20,000	7,047	
7170.090	Benefits & Insurance Workmans Compensation Ins	0	(1,189,101)	1,189,101	265,909	923,192	934,876	
7170.100	Benefits & Insurance Property & Liability Insurance	0	(800,000)	800,000	30,000	770,000	888,744	
7170.120	Benefits & Insurance Long Term Disability	0	(75,000)	75,000	3,000	72,000	77,161	
7170.130	Benefits & Insurance Life Insurance	0	(85,000)	85,000	13,628	71,372	87,609	
7170.140	Benefits & Insurance FSA & PSA Admin and EAP Program	0	(92,000)	92,000	1,104	90,896	78,833	
7170.150	Benefits & Insurance Retirement Administration Fee	0	(96,000)	96,000	27,080	68,920	97,314	
7170.160	Benefits & Insurance Time to Care Act Insurance	0	(7,500)	7,500	7,500	0	7,500	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		0	(24,258,854)	24,258,854	(2,366,164)	26,625,018	26,487,677	
Department Total: 1950 - Benefits & Insurance		0	(24,268,854)	24,268,854	(2,361,164)	26,630,018	26,495,887	

Worcester County			FY2025 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
Department: 1975 - Debt Service								
<i>OTHR CHGS - Other Charges</i>								
7700.090	Debt Service 2013 Capital Improvement Bonds	397,648	0	397,648	(2,562)	400,210	400,210	
7700.100	Debt Service 2014 Capital Improvement Bonds	3,716,577	0	3,716,577	(4,000)	3,720,577	3,720,577	
7700.110	Debt Service 2015 Capital Improvement Bond	796,737	0	796,737	(3,124,338)	3,921,075	3,921,074	
7700.120	Debt Service 2019 Capital Improvement Bond	3,100,117	0	3,100,117	6,000	3,094,117	3,094,783	
7700.130	Debt Service 2022 Capital Improvement Bond	2,066,375	0	2,066,375	3,092	2,063,283	2,061,783	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		10,077,454	0	10,077,454	(3,121,808)	13,199,262	13,198,426	
Department Total: 1975 - Debt Service		10,077,454	0	10,077,454	(3,121,808)	13,199,262	13,198,426	

Worcester County			FY2025 Adopted Budget Expenditure Detail					
Account Number	Account Description	FY2025 Adopted Budget 6/4/24	FY2025 Work Session & Committee Review Adjustments	FY2025 Department Requested	Variance FY25 Department Request vs FY24 Adopted Budget	2024 Adopted Budget	2024 Actual Amount as of 6/13/24	
GENERAL FUND EXPENDITURES								
Department: 1985 - Interfund								
<i>INTFND CHGS - Interfund Charges</i>								
8100.010	Transfers Out Transfers to Other Funds	7,229,278	2,729,278	4,500,000	4,500,000	0	0	
8100.080	Transfers Out Transfer to Reserve Fund	2,709,883	(1,177,442)	3,887,325	3,887,325	0	8,136,720	
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>			9,939,161	1,551,836	8,387,325	8,387,325	0	
Department Total: 1985 - Interfund			9,939,161	1,551,836	8,387,325	8,387,325	0	

FY2025 Capital by Department											6/4/2024
Acct. Number			Vehicle Rating from Fleet	Replace/ New	\$ Department Request	FY2025 APPROVED	Comments	Model Yr to Replace	Estimated Miles 6/30/2024	Request Description	
(FY2025 Expense Worksheet)											
Capital Request -Public Safety fund with Casino/Video Lottery Terminal Grants Revenue											
One-Time Capital Request FY2023											
Sheriff's Office											
1	1101.030.9010.010	vehicle	Patrol Tahoe PPV SUV 2WD	6	R	\$ 55,000	\$ 55,000	Casino/VLT	2013	295,000	estimated annual repair \$4,000
2	1101.030.9010.010	vehicle	Patrol Tahoe PPV SUV 2WD	6	R	\$ 55,000	\$ 55,000	Casino/VLT	2012	260,000	estimated annual repair \$4,000
3	1101.030.9010.010	vehicle	Patrol Tahoe PPV SUV 2WD	7	R	\$ 55,000	\$ 55,000	Casino/VLT	2013	260,000	estimated annual repair \$4,000
4	1101.030.9010.010	vehicle	Patrol Tahoe PPV SUV 2WD	6	R	\$ 55,000	\$ 55,000	Casino/VLT	2013	270,000	estimated annual repair \$4,000
5	1101.030.9010.010	vehicle	Patrol Tahoe PPV SUV 2WD	10	R	\$ 55,000	\$ 55,000	Casino/VLT	2015	245,000	estimated annual repair \$6,000
6	1101.030.9010.010	vehicle	Patrol Tahoe PPV SUV 2WD	13	R	\$ 55,000	\$ 55,000	Casino/VLT	2015	225,000	estimated annual repair \$6,000
7	1101.030.9010.010	vehicle	Patrol Ford F150 Pursuit	12	R	\$ 60,000	\$ 60,000	Casino/VLT	2014	220,000	estimated annual repair \$4,000
8	1101.030.9010.010	vehicle	Patrol Tahoe PPV SUV 2WD	13	R	\$ 55,000	\$ 55,000	Casino/VLT	2015	215,000	estimated annual repair \$6,000
9	1101.030.9010.010	vehicle	Patrol Tahoe PPV SUV 4WD	14	R	\$ 60,000	\$ 60,000	Casino/VLT	2016	205,000	estimated annual repair \$6,000
10	1101.030.9010.010	vehicle	Patrol Tahoe PPV SUV 2WD		N	\$ 55,000	\$ 55,000	Casino/VLT			Conversion vehicle for part-time to full time deputy
11	1101.030.9010.020	vehicle	vehicle equipment for replacements & new vehicles		R	\$ 230,000	\$ 230,000	Casino/VLT			vehicle equipment for 9 replacement vehicles & 1 new vehicle
Emergency Services											
12	1102.044.9010.010	vehicle	Ford F-250 or Equivalent Full Size 4x4	8	R	\$ 77,000	\$ 77,000	Casino/VLT	2005	125,136	estimated annual repair \$7,000
13	1102.044.9010.020	vehicle	vehicle equipment for replacement vehicle		R	\$ 18,000	\$ 18,000	Casino/VLT			
Fire Marshal											
14	1104.9010.010	vehicle	4 Door 3/4 Ton Pick Up Truck	6	R	\$ 72,000	\$ 72,000	Casino/VLT	2012	205,000	estimated annual repair \$10,000
15	1104.9010.010	vehicle	4 Door 3/4 Ton Pick Up Truck	12	R	\$ 72,000	\$ 72,000	Casino/VLT	2016	205,000	estimated annual repair \$10,000
16	1104.9010.020	vehicle	vehicle equipment for replacement vehicles		R	\$ 32,000	\$ 32,000	Casino/VLT			vehicle equipment for 2 replacement vehicles
Total Casino/Video Lottery Terminals Revenue						\$ 1,061,000	\$ 1,061,000				

FY2025 Capital by Department											6/4/2024
Acct. Number	Vehicle Rating from Fleet	Replace/ New	\$ Department Request	FY2025 APPROVED	Comments	Model Yr to Replace	Estimated Miles 6/30/2024	Request Description			
Capital Request -FY2025											
One-Time Capital Request FY2025											
Environmental Programs											
17	1010.9010.010	vehicle	Half Ton Ext. Cab Pickup Truck	4	R	\$ 50,000	\$ 50,000	General Fund	2006	166,729	Body work issues, all panels dented and frame is rusted. Estimated annual repair \$2,500 Deputy Director Vehicle
Jail											
18	1103.9010.060	equip	Gravelly-Zero Turn Lawn Tractor		R	\$ 13,895	\$ 13,895	General Fund			Replace a 2002 Toro Lawn Mower
Maintenance											
19	1201.9010.010	vehicle	Transit Work/Cargo Van	7	R	\$ 60,000	\$ 60,000	General Fund	2006	85,000	Body is rusting & seats ripped. Used by chief custodian for custodial product deliveries daily
20	1201.9010.070	equip	Mini Excavator		N	\$ 30,500	\$ 30,500	General Fund			New mini excavator & attachments for various projects such as digging, landscaping and trenching
21	1201.9010.070	equip	Mini Excavator attachment for Stump Grinder		N	\$ 6,500	\$ 6,500	General Fund			New mini excavator & attachments for various projects such as digging, landscaping and trenching
22	1201.9010.070	equip	Mini Excavator Auger Attachment		N	\$ 6,750	\$ 6,750	General Fund			New mini excavator & attachments for various projects such as digging, landscaping and trenching
Roads											
23	1202.9010.010	vehicle	International 4x2, 10 wheeled Truck Tractor		R	\$ 192,400	\$ 192,400	General Fund	1991	144,000	estimated annual repair \$1,500. Used for hauling equipment and CDL Training.
24	1202.9010.010	vehicle	Tandem Dump Truck with Snow Plow		R	\$ 294,192	\$ 294,192	General Fund	1991	165,932	Estimated annual repair \$439
25	1202.9010.050	equip	Brine Advantage Salt Brine Maker		N	\$ 65,000	\$ -	Request in Small Projects Assigned Funds			Removed from Operating Budget. Request in ASSIGNED FUNDS upgrade to well and salt brine operations.
26	1202.9010.050	equip	Flex Pro Salt Brine Fill Station		N	\$ 37,100	\$ -	Request in Small Projects Assigned Funds			Removed from Operating Budget. Request in ASSIGNED FUNDS upgrade to well and salt brine operations.
27	1202.9010.050	equip	Rep. Well 6"x80" for salt brine operations/future wash bay		N	\$ 60,000	\$ -	Request in Small Projects Assigned Funds			Removed from Operating Budget. REP WELL To be purchased using remaining Assigned Funds "Public W Equip" funding
28	1202.9010.070	equip	AC 545B Loader		R	\$ 60,000	\$ 60,000	General Fund	Approved in FY24 Lease		Front End Loader is in year 2 of a 5 year lease approved in FY24
29	1202.9010.070	equip	Skid Steer		R	\$ 23,508	\$ 23,508	General Fund	Approved in FY23 Lease		Skid Steer with bucket. 3rd year of a 5 year lease approved in FY23
Public Works											
30	1203.220.9010.060	equip	Car/Truck Drive On Lift		N	\$ 30,000	\$ 30,000	General Fund			Lift is needed for new mechanic to service & repair vehicles
31	1203.220.9010.060	equip	Snap On Diagnostic Tool		R	\$ 8,500	\$ 8,500	General Fund	2014		Current tool is over 10 years old & does not work with newer vehicles
32	1203.220.9010.060	equip	Tire Changing/Balancing Machine		R	\$ 37,500	\$ 37,500	General Fund	2004		Mounting machine is 20 years old & Balancing machine is 18 years old both with costly repairs
Recycling											
33	1206.9010.060	bldg impr	Replacement of 3 Overhead doors		R	\$ 150,000	\$ -	Request in Small Projects Assigned Funds			Removed from Operating Budget. Request in ASSIGNED FUNDS
34	1206.9010.070	equip	Forklift		R	\$ 50,000	\$ 50,000	General Fund			Currently using Skid Steer which is to large. Would use to empty bins & relocate bails
Mosquito Control											
35	1302.9010.050	bldg impr	Parking lot paving & drainage improvements		N	\$ 21,250	\$ -	Moved to Assigned Funds Paving Impr			Removed from Operatign Budget. Moved to Assigned Funds "Parking Lot Imp" Project. Parking lot stabilization, paving and drainage repairs

FY2025 Capital by Department											6/4/2024
	Acct. Number			Vehicle Rating from Fleet	Replace/ New	\$ Department Request	FY2025 APPROVED	Comments	Model Yr to Replace	Estimated Miles 6/30/2024	Request Description
Recreation Department											
36	1601.400.9010.010	vehicle	Small SUV - Chevy/Ford		N	\$ 38,000	\$ -	Use existing vehicles			Removed from Operating Budget.
Parks Department											
37	1602.500.9010.010	vehicle	Ford/Chevy Half Ton Truck	7	R	\$ 45,000	\$ 45,000	General Fund	2005	82,000	Replacement of 2005 Chevy Colorado. Estimated annual repair \$2,000
28	1602.500.9010.060	equip	Soccer Goal Replacement Sets		R	\$ 12,000	\$ 12,000	General Fund			New Aluminum soccer goes to replace older version goals.
39	1602.500.9010.070	equip	Standard 3 Wheel Field Groomer		R	\$ 32,000	\$ 32,000	General Fund			Safety and reliability issues with the old field groomer
40	1602.500.9010.070	equip	72 inch Zero Turn Lawnmower		R	\$ 17,000	\$ 17,000	General Fund			Mower being replaced has over 3,000 hours with numerous repairs needed.
Library											
41	1603.325.9010.050	equip	Security Cameras		N	\$ 25,000	\$ -	Move to Assigned Funds IT Camera Upgrade			Removed from Operating Budget to Assigned Funds IT Camera Upgrade Project Security System for the Ocean Pines Library (install cameras at entrances, pop-up library and bookmobile parking area.
Economic Development											
42	1801.9010.010	vehicle	Chevy Malibu 2024		N	\$ 31,000	\$ 31,000	General Fund			Vehicle for Workforce Development Specialist in the field daily.
			Total FY2025 General Fund			\$ 1,397,095	\$ 1,000,745				
		TOTAL	Requested Capital			\$ 2,458,095	\$ 2,061,745				

**GRANTS TO TOWNS - FY2025
Request - Ocean City**

	<u>Ocean City FY24 Approved</u>	<u>Ocean City FY25 Request</u>	<u>Ocean City FY25 Approved</u>
<u>COUNTY GRANTS TO TOWNS</u>			
Ocean City Unrestricted Grant	2,681,457	2,681,457	2,681,457
Unrestricted Grant Increase Requested 7.4%		198,428	67,037
Convention Bureau	50,000	50,000	50,000
Recreation Grant	100,000	100,000	100,000
Tourism Marketing	400,000	400,000	400,000
Other Grants - Park & Ride	80,000	80,000	80,000
Public Safety - OC Bomb Squad digital X-ray system (50% cost)	-	32,500	32,500
Downtown Redevelopment	125,000	125,000	125,000
Restricted Fire Grant	195,000	227,000	227,000
	3,631,457	3,894,385	3,762,994
Ocean City MOU Additional Request	-	-	-
Sub-Total	3,631,457	3,894,385	3,762,994
(1) Ambulance Grant ***Included in 1105 budget	1,691,260	2,430,841	2,430,841
(1) EMS Services to WOC	354,212	823,794	823,794
Supplemental Cnty Grant EMS to provide level fund	287,007	-	-
* Cnty Grant Vol. Fire Dept-General Fund Bgt	239,323	265,957	266,650
(2) Supplemental Cnty Grant Vol. Fire Dept	10,677	-	-
<u>DEBT SERVICE FOR BENEFIT OF OCEAN CITY</u>			
Beach Maintenance-DNR Fund	490,000	490,000	490,000
	3,072,479	4,010,592	4,011,285
Sub-Total County Grants & Debt	6,703,936	7,904,977.00	7,774,279.00
Tourism Marketing On-Behalf	270,000	270,000	270,000
<u>SHARED REVENUES</u>			
* Income Tax	1,762,200	2,070,585	2,070,585
* Bingo License Receipts	2,000	2,000	2,000
* Liquor License Distribution	310,000	325,000	325,000
	2,074,200	2,397,585	2,397,585
<u>STATE AID PASS THRU</u>			
* Fire Co. Aid-State Pass Thru Vol Fire-est	32,075	32,085	32,085
* Fire Co. Aid-State Pass Thru Towns-est	34,833	34,833	34,833
TOTAL	\$ 9,115,044	\$ 10,639,480	\$ 10,508,782

* Mandated by State or County Code

(1) Ambulance Grant calculated FY2025 rates based on CY2023 runs

(2) Fire Grant supplement approved from General Fund FY14-FY24

**GRANTS TO TOWNS - FY2025
Request - Ocean Pines Association**

	Ocean Pines FY24 Approved	Ocean Pines FY25 Revised Request	Ocean Pines FY25 Approved
<u>COUNTY GRANTS TO TOWNS</u>			
** County Street Grants By Agreement	161,425	195,866	195,866
Infrastructure - Roads & Bridge Repairs		150,000	-
Recreation Grant		40,000	20,000
Tourism			
Police Aid *(request was revised in March from 550k to 725k)	550,000	725,000	550,000
Restricted Fire Grant	61,000	51,000	51,000
	772,425	1,161,866	816,866
* Cnty Grant Vol. Fire Dept	239,323	265,957	266,650
(1) Supplemental Cnty Grant Vol. Fire Dept	10,677	-	-
(2) Ambulance Grant- Vol Fire Co ***Included in 1105 Budget	670,205	870,124	870,124
Supplement to provide level funding	110,238	-	-
	1,030,443	1,136,081	1,136,774
Sub-Total County Grants & Debt	1,802,868	2,297,947	1,953,640
<u>STATE AID PASS THRU</u>			
* Fire Co. Aid-State Pass Thru Vol Fire-est	32,075	32,085	32,085
TOTAL	\$ 1,834,943	\$ 2,330,032	\$ 1,985,725

** In Roads Dept Budget

* Mandated by State or County Code

(1) Fire Grant supplement approved from General Fund FY14-FY24

(2) Ambulance Grant calculated FY2025 rates based on CY2023 runs

**GRANTS TO TOWNS - FY2025
Request - Berlin**

	Berlin FY24 Approved	Berlin FY25 Request	Berlin FY25 Approved
<u>COUNTY GRANTS TO TOWNS</u>			
Unrestricted Grant	465,000	465,000	465,000
Unrestricted Grant Increase Requested 7.5%		35,000	35,000
Striping Seahawk Rd & new sidewalk to schools	-	16,000	-
Tourism/Marketing promo videos business district	-	10,000	-
Restricted Fire Grant	223,000	221,000	221,000
	688,000	747,000	721,000
* Cnty Grant Vol. Fire Dept	239,323	265,957	266,650
(1) Supplemental Cnty Grant Vol. Fire Dept	10,677	-	-
(2) Ambulance Grant- Vol Fire Co ***Included in 1105 Budg	869,851	1,197,215	1,197,215
Supplemental Cnty Grant EMS to provide level fund	152,419	-	-
	1,272,270	1,463,172	1,463,865
Sub-Total County Grants & Debt	1,960,270	2,210,172	2,184,865
Tourism Marketing On-Behalf	4,500	4,500	4,500
<u>SHARED REVENUES</u>			
* Income Tax	555,360	652,548	652,548
* Liquor License Distribution	20,438	23,000	23,000
	575,798	675,548	675,548
<u>STATE AID PASS THRU</u>			
* Fire Co. Aid-State Pass Thru Vol Fire-est	32,075	32,085	32,085
* Fire Co. Aid-State Pass Thru Towns-est	10,711	11,500	11,500
TOTAL	\$ 2,583,354	\$ 2,933,805	\$ 2,908,498

* Mandated by State or County Code

(1) Fire Grant supplement approved from General Fund FY14-FY24

(2) Ambulance Grant calculated FY2025 rates based on CY2023 runs

**GRANTS TO TOWNS - FY2025
Request - Snow Hill**

	Snow Hill FY24 Approved	Snow Hill FY25 Request	Snow Hill FY25 Approved
<u>COUNTY GRANTS TO TOWNS</u>			
Unrestricted Grant	500,000	500,000	500,000
Other Grants - in lieu	200,000	200,000	200,000
Other Grants - in lieu Bikeways Plan	50,000	50,000	50,000
Byrd Park Grant - Stormwater Plan		98,742	-
Byrd Park Grant - Replace Basketball Courts		65,000	-
Infrastrure Grant	49,959	48,317	48,317
Restricted Fire Grant	97,000	75,000	75,000
	896,959	1,037,059	873,317
* Cnty Grant Vol. Fire Dept	239,323	265,957	266,650
(1) Supplemental Cnty Grant Vol. Fire Dept	10,677	-	-
(2) Ambulance Grant- Vol Fire Co ***Included in 1105 Budget	731,985	903,312	903,312
Supplemental Cnty Grant EMS to provide level fund	141,791		
	1,123,776	1,169,269	1,169,962
Sub-Total County Grants & Debt	2,020,735	2,206,328	2,043,279
Tourism Marketing On-Behalf	4,500	4,500	4,500
<u>SHARED REVENUES</u>			
Income Tax	176,220	207,058	207,058
* Liquor License Distribution	4,688	8,000	8,000
	180,908	215,058	215,058
<u>STATE AID PASS THRUS</u>			
* Fire Co. Aid-State Pass Thru Vol Fire-est	32,075	32,085	32,085
* Fire Co. Aid-State Pass Thru Towns-est	2,260	2,200	2,200
TOTAL	\$ 2,240,478	\$ 2,460,171	\$ 2,297,122

* Mandated by State or County Code

- (1) Fire Grant supplement approved from General Fund FY14-FY24
- (2) Ambulance Grant calculated FY2025 rates based on CY2023 runs

**GRANTS TO TOWNS - FY2025
Request - Pocomoke City**

	Pocomoke City	Pocomoke City	Pocomoke City
	<u>FY24 Approved</u>	<u>FY25 Request</u>	<u>FY25 Approved</u>
<u>COUNTY GRANTS TO TOWNS</u>			
	465,000	465,000	465,000
		75,750	35,000
	49,959	48,317	48,317
	75,000	91,000	91,000
	589,959	680,067	639,317
(1) Ambulance Grant- Vol Fire Co ***Included in 1105 Budget	640,895	1,017,957	1,017,957
Supplemental Cnty Grant EMS to provide level fund	136,601	-	-
* Cnty Grant Vol. Fire Dept - based on code	239,323	265,957	266,650
(2) Supplemental Cnty Grant Vol. Fire Dept	10,677	-	-
Sub-Total County Grants & Debt	1,617,455	1,963,981	1,923,924
Tourism Marketing On-Behalf	4,500	4,500	4,500
<u>SHARED REVENUES</u>			
* Income Tax	283,020	332,548	332,548
* Liquor License Distribution	7,031	9,375	9,375
	290,051	341,923	341,923
<u>STATE AID PASS THRU</u>			
* Fire Co. Aid-State Pass Thru Vol Fire-est	32,075	32,085	32,085
* Fire Co. Aid-State Pass Thru Towns-est	2,725	617	617
TOTAL	\$ 1,946,806	\$ 2,343,106	\$ 2,303,049

* Mandated by State or County Code

(1) Ambulance Grant calculated FY2025 rates based on CY2023 runs

(2) Fire Grant supplement approved from General Fund FY14-FY24

**The Estimated Taxable Assessable Base at the County Level
For the tax year beginning July 1, 2024
Base Estimate Date: March 2024
(figures expressed in thousands)**

Jurisdiction	Real Property Full Year	Real Property New Construction	Railroad Operating Real Property	Total Assessable Base Subject to the Real Property County Tax Rate	Loss Due to Homestead Tax Credit	County Homestead Tax Credit Percentage	Net Assessable Base Subject to the Real Property County Tax Rate	Railroad Operating Personal Property	Utility Operating Real Property	Utility Operating Personal Property	Business Personal Property	Total Assessable Base Subject to the Personal Property / Utility County Tax Rates	Total Taxable County Assessable Base
Worcester	20,067,993	15,000	267	20,083,261	570,256	3%	19,513,005	334	8,727	229,174	190,000	428,235	20,511,496
				20,083,261								428,235	

Full year column includes new construction added for the full year (July 1). New construction is property added for partial year levy (Oct. 1, Jan 1, and Apr. 1).

These figures do not include adjustments necessary to calculate State grants to local governments or any tax credits. The above Business Personal Property figures for July 2024 must be adjusted before being used for state aid purposes by substituting the following figures in (\$000) :

State Department of Assessments and Taxation

Account coding for General Ledger :	FY2025 Budget	FY2025 Code Based	FY25 Supplement Required	FY24 Additional Request from Fire Companies	FY25 Budget APPROVED
County Grant to Fire Companies					
Poc VFC	100.1105.105 7080.010 \$ 250,000.00	\$ 266,649.45			\$ 266,650.00
Berlin VFD	100.1105.115 7080.010 \$ 250,000.00	\$ 266,649.45			\$ 266,650.00
Snow Hill VFD	100.1105.125 7080.010 \$ 250,000.00	\$ 266,649.45			\$ 266,650.00
Ocean City VFD	100.1105.135 7080.010 \$ 250,000.00	\$ 266,649.45			\$ 266,650.00
Girdletree VFD	100.1105.145 7080.010 \$ 250,000.00	\$ 266,649.45			\$ 266,650.00
Stockton VFD	100.1105.155 7080.010 \$ 250,000.00	\$ 266,649.45			\$ 266,650.00
Newark VFD	100.1105.165 7080.010 \$ 250,000.00	\$ 266,649.45			\$ 266,650.00
Bishopville VFD	100.1105.175 7080.010 \$ 250,000.00	\$ 266,649.45			\$ 266,650.00
Showell VFD	100.1105.185 7080.010 \$ 250,000.00	\$ 266,649.45			\$ 266,650.00
Ocean Pines VFD	100.1105.195 7080.010 \$ 250,000.00	\$ 266,649.45			\$ 266,650.00
TOTAL FY25	\$ 2,500,000.00	2,666,494	-	-	\$ 2,666,500.00

Fire Grant Calculations for Fire Depts:

assessable base	20,511,496,000
divided by \$100	205,114,960
rate=.013	2,666,494
based on Code- each co.	FY25 \$ 266,649
Budget - each VFC	FY24 \$ 250,000
VARIANCE	\$ 16,649
FY25 Budget APPROVED	\$ 2,666,500
FY25 Committee Review March Assessable Base	2,666,500
FY24 County Approved Budget	2,500,000
Variance	166,500

§ PS 1-101 Appropriation and distribution of money to volunteer fire companies. [Amended 1-12-1993 by Bill No. 92-16]

(a) Appropriation. The County Commissioners shall appropriate, on an annual basis, in the County expense budget, an amount of money equal to one and three tenths cents on each one hundred dollars of assessable property in the County for the assistance, maintenance and support of the various volunteer fire companies chartered by the County Commissioners pursuant to this Subtitle.[Amended 5/15-2001 by Bill No. 01-5]

(b) Distribution. The funds so appropriated by the County Commissioners shall be distributed and expended by the County Commissioners among the chartered volunteer fire companies of the County in as nearly as may be computed an equal sum for each. The appropriation shall be paid to each fire company no less frequently than in two equal installments on or before August 1 and February 1 of each fiscal year.

(c) Expenditures restricted. All funds so distributed by the County Commissioners to the chartered volunteer fire companies of the County shall be used strictly for fire fighting and protection within the County and surrounding jurisdictions by the fire company to which the funds are distributed. The funds shall be expended and used for the equipment, training and maintenance of such fire companies and all necessary expenses relating thereto.

**FIRE COMPANIES NOT IN TOWN LIMITS
FY2025 APPROVED**

	FY2025 APPROVED BUDGET	FY2024 APPROVED BUDGET	FY25/24 Variance
Girdletree	\$7,000.00	\$4,000.00	\$3,000.00
Stockton	\$7,000.00	\$4,000.00	\$3,000.00
Newark	\$7,000.00	\$4,000.00	\$3,000.00
Bishopville	\$7,000.00	\$4,000.00	\$3,000.00
Showell	\$7,000.00	\$4,000.00	\$3,000.00
TOTALS	\$35,000.00	\$20,000.00	\$15,000.00

FY25 Budget APPROVED \$35,000.00

FY24 Budget APPROVED \$20,000.00

Supplemental Amount is paid to each fire company that is not in Town limits

Budget In Volunteer Fire & Ambulance:

Girdletree	100.1105.145.7080.010
Stockton	100.1105.155.7080.010
Newark	100.1105.165.7080.010
Bishopville	100.1105.175.7080.010
Showell	100.1105.185.7080.010

Rate History:

Annual Allowance

FY2019 \$4,000 new

EMS FUNDING - FY2025 (FY2025 is based on 2023 runs)

Grant Amount	2023 Non Credit Out-Town		2023 Credit Runs In Town		2023 Credit Runs Out-Town		Additional Supplement Runs (\$250 & \$1,000)	2023 TRANSPORT DESTINATIONS			2023	2023		2023			FY 2025 APPROVED Funding	FY2024	FY25/FY24	
	\$225.00		\$225.00		\$900.00			AGH	PRMC	MCC/BMC	Mileage Supplement \$.67 x 4	# of Ambulances	Ambulance Allocation	# Per	Base Personnel	Personnel Supplement		Additional Supplement to Level Fund	APPROVED BUDGET	FUNDING VARIANCE
Pocomoke		953	\$214,425		218	\$196,200	\$23,825	77	1,089	5	\$114,457.44	3	\$75,000	18	\$144,000	\$190,000	\$0	\$1,017,957	\$777,497	\$240,461
out town	153	\$34,425			218	\$196,200	\$25,625	\$6,190.80	\$107,985.24	\$281.40										
Snow Hill		390	\$87,750				\$9,750	124	600	0	\$34,872.16	3	\$75,000	15.93	\$127,440	\$190,000	\$0	\$903,312	\$873,776	\$29,536
out town	178	\$40,050			334	\$300,600	\$37,850	\$4,320.16	\$30,552.00	\$0.00										
Newark		48	\$10,800		95	\$85,500	\$10,700	68	27	0	\$1,664.28	2	\$50,000	7.3	\$58,400	\$190,000	\$0	\$407,064	\$385,957	\$21,108
								\$0.00	\$1,664.28											
Berlin		903	\$203,175				\$22,575	1,080	297	0	\$16,715.16	3	\$75,000	16	\$128,000	\$190,000	\$0	\$1,197,215	\$1,022,269	\$174,946
out town	351	\$78,975			474	\$426,600	\$56,175	\$0.00	\$16,715.16											
Ocean City		2132	\$479,700				\$53,300	2,423	427	0	\$42,341.32	10	\$250,000	66	\$528,000	\$1,013,794	\$0	\$3,254,635	\$2,332,478	\$922,157
out town	574	\$129,150			744	\$669,600	\$88,750	\$0.00	\$42,341.32	\$0.00						includes \$823,794				
Showell		63	\$14,175				\$1,575	94	23	\$0.00	\$1,541.00	2	\$50,000	7.4	\$59,200	\$190,000	\$7,752	\$441,243	\$441,243	\$0
out town					117	\$105,300	\$11,700	\$0.00	\$1,541.00											
Bishopville		74	\$16,650				\$1,850	101	35	0	\$2,345.00	2	\$50,000	8.42	\$67,360	\$190,000	\$0	\$464,205	\$457,403	\$6,802
out town					136	\$122,400	\$13,600	\$0.00	\$2,345.00											
Ocean Pines		1151	\$258,975				\$28,775	1,069	222	0	\$14,874.00	3	\$75,000	18	\$144,000	\$190,000	\$0	\$870,124	\$780,443	\$89,682
out town	74	\$16,650			140	\$126,000	\$15,850	\$0.00	\$14,874.00											
Totals	1515	\$340,875	5,529	\$1,244,025	2,258	\$2,032,200	\$401,900	4,942.00	2,697.00	\$281.40	\$228,810.36	28	\$700,000	157.1	\$1,256,400	\$2,343,794	\$7,752	\$8,555,756	\$7,071,065	\$1,484,691
																		167,400.00	150,000.00	17,400.00
																		8,723,156.36	7,221,065.08	1,502,091.28

ROUND TRIP MILEAGE - Paid over 25 miles round trip			
	AGH	PRMC	MCC/BMC
Pocomoke	55	62	46
Snow Hill	38	44	46
Newark	20	48	
Berlin	2	46	
Ocean City	24	62	60
Bishopville	18	50	
Ocean Pines	10	50	
Showell	8	50	

DEFINITIONS

Credit Run is an emergency transport to a hospital from a Worcester County location

EMS Units to be MIEMSS Certified ALS/BLS transport units

Full time equivalent personnel are those who cover a minimum of 40 hours per week time block year round

MEMORANDUM OF UNDERSTANDING ITEMS

To qualify for the additional personnel supplement must provide a minimum of 8 hours each day ALS paid coverage

Quarterly Reporting of Personnel Hours worked required to be submitted to County

Annual EMS financial report detailing income and expenses and include any financial audit records

EMS grant funding to be segregated from fire company funds and dedicated to EMS operations

Participation with county emergency exercises, preparation, information and resource requests

Must participate in Quality Assurance program monitored by EMS Captain committee

Failure to sign and comply with MOU will result in funding to be withheld until compliance is met

<u>Rates As of FY2025:</u>	
<u>Additional Personnel Supplement</u>	FY21 = \$60,000
	FY20= \$50,000 FY16 \$40,000 FY15-FY06 = \$30,000
<u>FY23 Budget</u>	Added \$365,182 to Ocean City personnel supplement
	Added \$48,874 EMS Supplemental Funding to provide level funding
	Increased Ambulance Allocation from \$10,000 to \$15,000 on 6/21/22 Resolution 22-10
<u>FY24 Budget</u>	Added \$354,212 to Ocean City personnel supplement
	Added funding increase of \$225 to "Non Credit Out-Town" & "Credit Runs In Town"
	Added funding increase of \$900 to "Credit Runs Out-Town"
	Added an additional mileage supplement to equal 4 times Maryland rate
	Added requested additional \$10,000 per ambulance
	Added an additional personnel supplement of \$15,000
<u>FY25 Budget Adopted</u>	Added funding increase of \$250 to "Non Credit Out-Town" & "Credit Runs In Town"
	Added funding increase of \$1,000 to "Credit Runs Out-Town"

**MEDICAL ASSIST COMPANIES
FY2025**

	CY 2023			#			FY2025	FY2024	FY25/FY24
	Medical Assists	per call	Base Amount	FTE	Paid 2 FTE @ \$8k	Supplement	Approved Budget	Approved	Variance
		\$100.00			\$8,000.00				
Stockton	78	\$7,800	\$9,000	2	\$16,000	\$53,000	\$85,800	\$75,000	\$10,800
Girdletree	36	\$3,600	\$9,000	2	\$16,000	\$53,000	\$81,600	\$75,000	\$6,600
TOTALS		\$11,400	\$18,000		\$32,000	\$106,000	\$167,400	\$150,000	\$17,400

11.60%

FY25 Budget Approved 167,400 Increased FTE from 1 to 2, level funded \$100 per call
FY24 Approved Budget 150,000

Medical Assist Company is alerted each time a call for EMS service is in their response area

Full time equivalent personnel are those who cover a minimum of 40 hours per week time block year round

Per Call amount is paid for each **response** to a medical assist call

Base Amount is paid to each fire company that is alerted for every EMS call within their fire response area

Budget In Volunteer Fire & Ambulance:		FY25 Approved
Stockton	100.1105.155.7080.020	\$85,800
Girdletree	100.1105.145.7080.020	\$81,600

Rate History:	Base Amount	Per Call	Paid FTE
FY2024	\$9,000	\$100	\$8,000
FY2023	\$9,000	\$100	\$8,000
FY2022	\$9,000	\$100	\$8,000
FY2021	\$9,000	\$100	\$8,000
FY2020	\$7,500	\$100	\$8,000
FY2019	\$7,500	\$100	\$5,000
FY2018	\$7,500	\$100	
FY2015-FY07	\$7,500	\$80	
FY2006-FY04	\$3,000	0	

FY2025 Grant to Towns - for Fire Company for Out of Town Responses

Amount to be paid to TOWN

\$1,000.00 per call

	CY2023	FY2025 Approved	FY2024 Approved	FY25/FY24 Variance
Pocomoke	91	91,000	75,000	\$16,000
Snow Hill	75	75,000	97,000	-\$22,000
Berlin	221	221,000	223,000	-\$2,000
Ocean City	227	227,000	195,000	\$32,000
Ocean Pines	51	51,000	61,000	-\$10,000
Total	665	665,000	651,000	\$14,000

2.15% Increase

emergency call
for fire

Budget In Grants to Towns:

Pocomoke	100.1902.100.7100.153
Snow Hill	100.1902.120.7100.153
Berlin	100.1902.110.7100.153
Ocean City	100.1902.130.7100.153
Ocean Pines	100.1902.190.7100.153

On June 1, 2004, a new program was budgeted for appropriation in FY2005. This new program entitled, Restricted Fire Grant to the Towns, was budgeted as a pass thru of funds for Fire Service for all municipalities. and OceanPines Association (OPA). Funding will be based on qualified **Out of Town Fire Service Runs**, which means the fire apparatus leaves the corporate municipal or homeowner association limits that the apparatus is situated in.

This new County funding will be provided to your municipality for further distribution to the Vol. Fire Company based on qualified runs.

Qualified runs are defined as:

Fire Company must be alerted by Central for an emergency alarm.

Fire Company must respond with a minimum of one certified piece of fire apparatus and arrive on the scene.

Public service calls are not eligible.

How to Qualify:

Municipality must agree not to reduce their current/future funding level formulas.

Fire Company must show participation in county drills.

Fire Company must maintain current equipment and departmental roster lists with Central.

Fire Company must participate, and successfully complete annual inspection.

Money must go toward fire equipment and/or equipment operating expenses.

Rate History:

FY2022-FY2007 = \$1,000

FY2006-FY2005=\$250

FY2025
Approved

FY2024
Approved

FY25/24
Variance

1105.198.7080.040 LOSAP Contribution

Annual Contribution	\$ 203,466	\$ 184,400	\$ 19,066
Administrative Fee	\$ 1,800	\$ 1,800	\$ -
Total	\$ 205,266	\$ 186,200	\$ 19,066

*Annual Report is May 1

FY20 Plan approved - Resolution 19-33

1105.198.7080.080 EMT Paramedic Scholarship Program

Annual Contribution	\$ 8,000	\$ 8,000	\$ -
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FY20 Plan approved - Resolution 19-34

1105.200.7080.070 Worker's Compensation Vol Firemen

Policy Premium	\$ 63,723	\$ 54,000	\$ 9,723
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1105.7080.060 State Grant to Fire Companies

Each year, the county and towns must report to the State, the cost for fire protection, rescue & ambulance services. The State funds are distributed to the towns and fire companies according to Article 38A, Sections 45A through 45D, of the Annotated Code of Maryland, known as "Senator William H. Amoss Fire, Rescue & Ambulance Fund." If the town share of funds provided equals 10% of the total spent in the County, they would receive 5% of the State grant in the next year. The State funds not distributed to the towns are split evenly among the 10 fire companies.

		FY2025			FY2023
		Approved			
		Estimate	FY2024 Actual	\$ Inc/(Dec)	Actual
100.1105.100.7080.060	Pocomoke City/Town	\$ 617	\$ 386	\$ 231	\$ 2,726
100.1105.110.7080.060	Berlin/Town	\$ 11,500	\$ 11,739	-239	\$ 10,712
100.1105.120.7080.060	Snow Hill/ Town	\$ 2,200	\$ 2,024	176	\$ 2,261
100.1105.130.7080.060	Ocean City/Town	\$ 34,833	\$ 33,419	1,414	\$ 34,834
100.1105.115.7080.060	Berlin	\$ 32,085	\$ 32,085	0	\$ 32,075
100.1105.175.7080.060	Bishopville	\$ 32,085	\$ 32,085	0	\$ 32,075
100.1105.145.7080.060	Girdletree	\$ 32,085	\$ 32,085	0	\$ 32,075
100.1105.165.7080.060	Newark	\$ 32,085	\$ 32,085	0	\$ 32,075
100.1105.135.7080.060	Ocean City	\$ 32,085	\$ 32,085	0	\$ 32,075
100.1105.195.7080.060	Ocean Pines	\$ 32,085	\$ 32,085	0	\$ 32,075
100.1105.105.7080.060	Pocomoke	\$ 32,085	\$ 32,085	0	\$ 32,075
100.1105.185.7080.060	Showell	\$ 32,085	\$ 32,085	0	\$ 32,075
100.1105.125.7080.060	Snow Hill	\$ 32,085	\$ 32,085	0	\$ 32,075
100.1105.155.7080.060	Stockton	\$ 32,085	\$ 32,085	0	\$ 32,075
		\$ 370,000	\$ 368,418	\$ 1,582	\$ 371,283

Note: FY25 budget \$370,000 uses FY24 & FY23 actual allocation & State budget aid report to compile budget

Board of Education

UNRESTRICTED BUDGET	FY2025 Adopted Budget	FY2024 Adopted Budget	Dollar Variance +/- FY2024
County Funding			
Major State Aid Programs (Blueprint) Local Share:			
Foundation Program (Base)	47,454,814	46,898,034	556,780
College & Career Ready (CCR)	207,245	348,392	(141,147)
Compensatory Education	15,252,550	14,982,359	270,191
Concentration of Poverty	403,524	87,352	316,172
English Learners	898,293	736,298	161,995
Special Education	4,119,053	3,587,491	531,562
Transitional Supplemental Instruction (TSI)	204,138	383,103	(178,965)
Pre-kindergarten	4,540,447	3,577,806	962,641
Career Ladder for Educators (NBC Teacher Salary)	60,733	53,017	7,716
Additional Funding to meet Maintenance of Effort (MOE)	26,360,622	29,352,788	(2,992,166)
MINIMUM COUNTY APPROPRIATION	99,501,419	100,006,640	(505,221)
OPEB to meet current retire expenses	1,587,052		1,587,052
Additional Funding Proposed Above MOE	4,305,221	-	4,305,221
TOTAL UNRESTRICTED COUNTY APPROPRIATION	105,393,692	100,006,640	5,387,052
County Appropriation Retirement for Non-Teachers	818,722	758,679	60,043
County Appropriation School Construction	60,000	815,000	(755,000)
TOTAL COUNTY APPROPRIATION	106,272,414	101,580,319	4,692,095
State & Other Funding Sources			
Major State Aid Programs (Blueprint) State Share:			
Foundation Program (Base)	8,374,379	8,276,124	98,255
Compensatory Education	10,168,367	9,988,240	180,127
English Learners	598,862	490,866	107,996
Special Education	2,746,036	2,391,661	354,375
Transportation	4,062,401	4,000,397	62,004
Other	992,011	792,463	199,548
TOTAL STATE & OTHER FUNDING	26,942,056	25,939,751	1,002,305
TOTAL UNRESTRICTED BUDGET	133,214,470	127,520,070	5,694,400

**Document created by County Administration*

RESTRICTED BUDGET	FY2025 Proposed Budget	FY2024 Adopted Budget	Dollar Variance +/- FY2024
Restricted Major State Aid Programs (Blueprint) State Share:			
Pre-kindergarten	1,128,861	885,884	242,977
Concentration of Poverty	1,730,766	1,110,118	620,648
College & Career Ready (CCR)	65,875	108,043	(42,168)
Transitional Supplemental Instruction	54,774	103,777	(49,003)
National Board Certified	19,267	16,983	2,284
Blueprint Coordinator	24,492	-	24,492
Restricted Federal Funds	10,794,248	13,951,065	(3,156,817)
Restricted State Funding Early Childcare & Education	990,000	990,000	-
Restricted State Funding Adult Education	172,075	172,075	-
Restricted State Funding PreK Expansion	316,000	451,340	(135,340)
Restricted State Funding Teachers Retirement/Pension	8,533,000	6,931,771	1,601,229
Restricted State Funding Safety Grants	317,857	377,857	(60,000)
Restricted State Funding Ready for Kindergarten	80,000	134,325	(54,325)
Restricted State Funding Educational Support Prof Bonus	-	215,454	(215,454)
Restricted Programs Local: Pocomoke Middle Grant	85,049	85,049	-
Restricted Programs Local: Donnie Williams Grant	150,000	100,000	50,000
TOTAL RESTRICTED BUDGET	24,462,264	25,633,741	(1,171,477)

**Document created by County Administration*

BOARD OF EDUCATION OF WORCESTER COUNTY

FY25 TOTAL BUDGET SUMMARY BY CATEGORY AND OBJECT OF EXPENDITURE

	SALARY	CONTRACTED SERVICES	SUPPLIES AND MATERIALS	OTHER CHARGES	EQUIPMENT	TUITION TRANSFERS	FY25 PROPOSED BUDGET	FY25 REVISED PROPOSED BUDGET
Administration	1,677,616	177,242	22,882	35,407	1,102		2,018,193	\$1,914,249
Instructional Support Services	9,016,035	85,263	80,132	61,200	5,000		9,500,278	9,247,630
Instructional Salaries	52,397,601						53,865,934	52,397,601
Textbooks & Classroom Supplies			2,372,757				2,867,690	2,372,757
Other Instructional Costs		584,389		411,875	85,395	50,000	1,139,209	1,131,659
Special Education	12,920,675	403,000	151,400	40,011	22,000	128,000	13,811,938	13,665,086
Student Personnel Services	429,471	750	1,890	283			436,235	432,394
Health Services	1,235,354	252	8,118	750	1,000		1,258,517	1,245,474
Student Transportation	407,809	7,138,507	9,636	134,084			8,187,359	7,690,036
Operation of Plant	4,297,705	673,200	847,500	3,961,948	42,300		10,074,976	9,822,653
Maintenance of Plant	878,398	304,488	319,500	650	37,745		1,548,380	1,540,781
Fixed Charges				30,434,465			29,103,663	30,434,465
Capital Planning	138,655	450	1,552	306			142,074	140,963
Proposed FY25	\$83,399,319	\$9,367,541	\$3,815,367	\$35,080,979	\$194,542	\$178,000	\$133,954,446	\$132,035,748

OTHER REQUESTS

Technology Program	\$200,000
Capital Outlay	100,000
School Construction	60,000
County Share of Teacher Pension	*
Retirement Expenses	<u>818,722</u>
TOTAL OTHER REQUESTS	\$1,178,722

TOTAL

\$133,214,470

*(Effective for FY17, this amount is now included in the category of Fixed Charges)