

AGENDA WORCESTER COUNTY COMMISSIONERS

Worcester County Government Center, Room 1101, One West Market Street, Snow Hill, Maryland 21863

FISCAL YEAR 2019 Budget Meetings

(Revised 3/19/18)

Budget Work Session - Tuesday, April 10, 2018

	<u>Department #</u>
9:00 a.m. Circuit Court, Judge Shockley	1002
9:20 a.m. Library, Jennifer Ranck	1603
9:35 a.m. States Attorney, William McDermott	1004
10:00 a.m. Sheriff Dept. Reggie Mason	1101
10:30 a.m. Economic Development, Kathryn Gordon	1801
10:45 a.m. Treasurer, Phil Thompson	1005
Other General Government – Mgmt Information Systems	1090.025
Debt Service, Jennifer Swanton	1975
11:00 a.m. Fire Marshal, Jeff McMahon	1104
Fire Training Center	1105.197
11:20 a.m. Volunteer Fire & Ambulance, Fred Webster & Jeff McMahon	1105
Emergency Services, Fred Webster	1102
Other General Government, Information Technology	1090.020
12:00 p.m. Lunch	
1:00 p.m. Public Works Admin, John Tustin	1203
1:05 p.m. Maintenance, Ken Whited	1201
1:20 p.m. Mosquito Control	1302
1:40 p.m. Roads, Frank Adkins	1202
2:05 p.m. Solid Waste, Jessica Wilson	
2:20 p.m. Water & Wastewater, Jessica Wilson	
3:00 p.m. Human Resources, Stacey Norton	1007
Benefits	1950
3:30 p.m. County Administration, Harold Higgins	1001
Orphans Court	1003
Other General Government	1090.050-.085
Extension Service	1701
Natural Resources	1702
Taxes Shared w/Towns	1901
Grants to Towns	1902
Interfund	1985
Wor-Wic Community College	1502
Social Service Groups	1402
Recreation & Culture	1604

AGENDAS ARE SUBJECT TO CHANGE UNTIL THE TIME OF CONVENING

Hearing Assistance Units Available - see Kelly Shannahan, Asst. CAO.

Please be thoughtful and considerate of others.

Turn off your cell phones & pagers during the meeting!

REVENUE

CIRCUIT COURT

Dept #	NWS G/L Acct #	G/L ACCOUNT NAME	FY16 ACTUAL	FY17 ACTUAL	FY18 BUDGET	FY18 Actual as of 1/31/18		FY19 BUDGET	Variance
1002	5070-700	Sale of Publication & Copies	80	40	100	0	0	0	(100)
	5120	Circuit Court Bar Library	1,646	1,361	5,000	5,000	5,000	5,000	0
	5160	Family Services Legal Fees	2,447	1,800	1,500	1,200	1,500	1,500	0
	5300	Court Fines	63,974	51,382	50,000	23,999	50,000	50,000	0
	5704	MD AOC Security Grant	77,257	0	120,000	0	0	0	(120,000)
	5725	Family Support Grant		217,478	184,820	56,896	184,820	184,820	0
	5726	Family Support MACRO Grant	13,153	11,100	13,800	0	13,800	13,800	0
	5757	Trial Jury Reimbursement	48,285	54,195	54,000	18,900	54,000	54,000	0
	5760	Drug Court Grant	218,095	223,476	218,109	53,572	218,109	218,109	0
	TOTAL		424,936	560,831	647,329	159,568	527,229	527,229	(120,100)

Department: 1002 - Circuit Court		FY2019 Expense Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
Department: 1002 - Circuit Court								
<i>PERS SVCS - Personnel Services</i>								
6000.100	Personnel Services Salaries	911,350.00	903,400.00	7,950.00	1%	452,115.13	864,917.41	902,040.60
6000.400	Personnel Services Overtime Pay	-	-	-	N/A	-	1,330.92	-
Account Classification Total: PERS SVCS - Personnel Services		911,350.00	903,400.00	7,950.00	1%	452,115.13	866,248.33	902,040.60
<i>SUPP & MAT - Supplies & Materials</i>								
6100.010	Administrative Expense Administrative Expenses	3,500.00	5,000.00	(1,500.00)	-30%	3,223.86	1,725.09	438.00
6100.060	Administrative Expense Books and Publications	2,000.00	6,000.00	(4,000.00)	-67%	-	2,487.22	6,796.32
6100.080	Administrative Expense Copier Supplies	180.00	180.00	-	0%	255.98	195.99	149.99
6100.100	Administrative Expense Dues and Subscriptions	3,325.00	2,457.00	868.00	35%	2,491.30	2,212.28	4,008.14
6100.110	Administrative Expense Envelopes	1,500.00	1,500.00	-	0%	56.98	1,453.81	1,452.42
6100.150	Administrative Expense Incentives & Events	1,515.00	1,515.00	-	0%	-	1,407.08	1,515.00
6100.190	Administrative Expense Office Supplies	7,320.00	7,320.00	-	0%	3,946.55	8,002.72	7,044.77
6100.210	Administrative Expense Paper	2,500.00	2,500.00	-	0%	753.88	1,651.02	1,576.06
6110.080	Supplies & Equipment Computer Repairs & Supplies	-	-	-	N/A	-	2,425.00	-
6110.090	Supplies & Equipment Computers & Printers	-	-	-	N/A	1,195.36	-	-
6110.120	Supplies & Equipment Equipment Rental	1,200.00	1,200.00	-	0%	515.32	1,069.00	992.70
6110.170	Supplies & Equipment Jury Expenses	3,500.00	3,500.00	-	0%	354.94	1,685.64	2,095.31
6110.270	Supplies & Equipment Office Equipment Repairs	300.00	300.00	-	0%	18.91	705.25	-
6110.280	Supplies & Equipment Office Furniture	4,090.00	4,090.00	-	0%	1,564.07	2,174.30	4,071.05
6110.290	Supplies & Equipment Other Office Equipment	810.00	810.00	-	0%	-	219.99	-
6130.010	Equipment Maintenance Copier Lease	7,860.00	7,860.00	-	0%	3,275.00	7,860.00	7,105.97
6130.070	Equipment Maintenance Software Maintenance Agreements	10,410.00	10,410.00	-	0%	9,025.25	8,426.50	8,697.90
6150.050	Uniforms & Personal Equipment Uniforms	500.00	-	500.00	N/A	-	500.22	-
6160.040	Grant Programs Court Security Grant	-	120,000.00	(120,000.00)	-100%	16,095.00	-	77,257.00
6160.060	Grant Programs Drug Treatment Court	66,772.00	66,772.00	-	0%	10,070.45	68,334.75	66,282.97
6160.070	Grant Programs Family Support Services	50,395.00	50,395.00	-	0%	29,579.13	78,712.52	50,609.44
6160.071	Grant Programs MACRO Mediation Conflict Res Ofc	13,800.00	13,800.00	-	0%	-	11,100.00	13,152.50
Account Classification Total: SUPP & MAT - Supplies & Materials		181,477.00	305,609.00	(124,132.00)	-41%	82,421.98	202,348.38	253,245.54
<i>MAINT & SVCS - Maintenance & Services</i>								
6510.030	Legal Services Court Appointed Attorneys	8,000.00	5,000.00	3,000.00	60%	4,670.50	8,663.42	900.00
6510.040	Legal Services Court Library Levy	2,000.00	2,000.00	-	0%	2,000.00	2,000.00	2,000.00
6510.050	Legal Services Court Reporters	5,000.00	10,000.00	(5,000.00)	-50%	1,799.00	1,798.00	1,517.75
6510.055	Legal Services Family Support Service - Other	-	-	-	N/A	1,200.00	1,900.00	2,911.25
6510.080	Legal Services Jury Per Diem	90,000.00	90,000.00	-	0%	34,835.00	90,255.00	80,220.00
6530.040	Consulting Services Consulting Services	-	-	-	N/A	-	13,805.00	-
6550.270	Building Site Expenses Telephone	5,500.00	10,300.00	(4,800.00)	-47%	2,349.72	6,215.45	10,407.55

Department: 1002 - Circuit Court		FY2019 Expense Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
6700.050	Other Maint. & Svcs Phone Service	1,800.00	1,800.00	-	0%	-	-	-
6900.025	Advertising Legal Advertisements	-	-	-	N/A	-	372.00	-
Account Classification Total: MAINT & SVCS - Maintenance & Services		112,300.00	119,100.00	(6,800.00)	-6%	46,854.22	125,008.87	97,956.55
<i>OTHR CHGS - Other Charges</i>								
7000.040	Travel, Training & Expense Continuing Education/Certificati	400.00	3,000.00	(2,600.00)	-87%	992.30	218.00	2,693.68
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	6,300.00	1,775.00	4,525.00	255%	140.91	1,073.23	1,498.75
7000.115	Travel, Training & Expense Mileage	4,225.00	5,850.00	(1,625.00)	-28%	988.73	4,366.03	5,298.39
Account Classification Total: OTHR CHGS - Other Charges		10,925.00	10,625.00	300.00	3%	2,121.94	5,657.26	9,490.82
<i>ENCUMBRANCES - Encumbrances</i>								
7180	Encumbrance Expense	-	-	-	N/A	-	1,718.02	16,634.00
Account Classification Total: ENCUMBRANCES - Encumbrances		-	-	-	0%	-	1,718.02	16,634.00
Department Total: 1002 - Circuit Court		1,216,052.00	1,336,734.00	(122,682.00)	-9%	583,513.27	1,200,980.86	1,279,367.51

REVENUE

Library

<u>Dept #</u>	<u>NWS G/L Acct #</u>	<u>G/L ACCOUNT NAME</u>	<u>FY16 ACTUAL</u>	<u>FY17 ACTUAL</u>	<u>FY18 BUDGET</u>	<u>FY18 Actual as of 1/31/18</u>	<u>FY19 BUDGET</u>	<u>Variance</u>
1603	5075	Library Charges	39,781	39,298	36,000	16,343	28,000	(8,000)
	5076	Library Charge -E-Rate	12,654	8,797	30,250	6,478	8,500	(21,750)
	5530	Eastern Shore Lib Grant	74,835	75,000	75,000	24,955	75,000	0
	5640	State Library Aid	147,323	150,271	154,620	77,310	159,476	4,856
	5735.060	Other Grants Library	0	3,400	0	0	0	0
	5900	Library Federal Grants	12,365	14,893	0	3,772	0	0
TOTAL			286,958	291,658	295,870	128,859	270,976	(24,894)

State Aid On Behalf:

Retirement - Libraries

247,695 247,092 238,878 0 240,534 1,656

Department: 1603 - Libraries

FY2019 Expense Budget Request

Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
PERS SVCS - Personnel Services								
6000.100	Personnel Services Salaries	1,744,656.00	1,636,807.00	107,849.00	7%	781,177.49	1,508,092.66	1,538,995.41
6000.400	Personnel Services Overtime Pay	2,000.00	2,000.00	-	0%	-	1,538.43	481.45
Account Classification Total: PERS SVCS - Personnel Services								
		1,746,656.00	1,638,807.00	107,849.00	7%	781,177.49	1,509,631.09	1,539,476.86
SUPP & MAT - Supplies & Materials								
6100.010	Administrative Expense Administrative Expenses	-	-	-	N/A	-	-	157.50
6100.090	Administrative Expense Database/Shared Computer costs	17,000.00	17,000.00	-	0%	2,250.00	9,650.00	7,500.00
6100.100	Administrative Expense Dues and Subscriptions	1,600.00	1,600.00	-	0%	1,575.00	1,575.00	1,500.00
6100.190	Administrative Expense Office Supplies	18,000.00	18,000.00	-	0%	5,603.92	15,774.93	10,689.33
6100.210	Administrative Expense Paper	3,000.00	3,000.00	-	0%	1,189.86	2,599.57	3,047.11
6100.230	Administrative Expense Postage & Freight	4,000.00	4,000.00	-	0%	1,094.05	3,488.67	2,661.40
6110.090	Supplies & Equipment Computers & Printers	21,710.00	23,406.00	(1,696.00)	-7%	-	6,646.62	17,136.34
6110.125	Supplies & Equipment Equipment Maintenance & Repair	1,500.00	500.00	1,000.00	200%	1,265.17	-	55.28
6110.210	Supplies & Equipment Library AV-Multimedia	75,000.00	75,000.00	-	0%	25,971.40	64,193.51	75,239.96
6110.230	Supplies & Equipment Library Books	175,000.00	175,000.00	-	0%	59,537.08	142,282.93	138,100.45
6110.240	Supplies & Equipment Library Periodicals	20,000.00	18,000.00	2,000.00	11%	3,181.49	19,891.96	17,258.85
6110.245	Supplies & Equipment Mobile Phones	400.00	400.00	-	0%	157.20	375.91	376.43
6110.270	Supplies & Equipment Office Equipment Repairs	500.00	500.00	-	0%	-	-	-
6130.010	Equipment Maintenance Copier Lease	40,000.00	43,400.00	(3,400.00)	-8%	15,167.92	37,890.18	36,404.07
6130.030	Equipment Maintenance Library Shared Computer System	21,000.00	21,000.00	-	0%	-	20,892.00	18,992.48
6160.095	Grant Programs Library - Miscellaneous	-	-	-	N/A	5,516.38	18,812.19	12,364.87
6160.120	Grant Programs Library Srv Enhancement - ESRL	75,000.00	75,000.00	-	0%	27,163.49	75,000.00	74,834.80
Account Classification Total: SUPP & MAT - Supplies & Materials								
		473,710.00	475,806.00	(2,096.00)	0%	149,672.96	419,073.47	416,318.87
MAINT & SVCS - Maintenance & Services								
6510.020	Legal Services County Attorney Expenses	500.00	500.00	-	0%	-	1,537.55	59.72
6540.020	Vehicle Operating Expense - Fuel -WC Fleet	750.00	-	750.00	100%	140.07	-	-
6550.005	Building Site Expenses Automatic Doors	2,107.00	2,107.00	-	0%	618.92	402.01	-
6550.030	Building Site Expenses Carpet/VCT Cleaning	10,100.00	8,600.00	1,500.00	17%	95.00	4,865.00	7,546.00
6550.040	Building Site Expenses Cleaning Contract	83,940.00	69,440.00	14,500.00	21%	29,039.74	61,933.95	67,637.06
6550.050	Building Site Expenses Custodial Supplies	7,700.00	6,500.00	1,200.00	18%	2,661.34	6,209.94	4,853.56
6550.060	Building Site Expenses Electricity	150,000.00	120,000.00	30,000.00	25%	50,443.53	106,408.25	103,332.70
6550.070	Building Site Expenses Elevator Testing	2,100.00	2,100.00	-	0%	1,383.36	3,151.57	2,958.46
6550.080	Building Site Expenses Fire Alarm Testing	2,650.00	2,500.00	150.00	6%	162.37	1,968.08	1,965.26
6550.081	Building Site Expenses Fire Extinguishers	250.00	225.00	25.00	11%	-	308.33	184.50
6550.090	Building Site Expenses General Maintenance Repairs	35,000.00	35,000.00	-	0%	12,403.24	40,010.81	39,903.98

Department: 1603 - Libraries		FY2019 Expense Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
6550.110	Building Site Expenses Heating Fuel Oil	5,000.00	7,100.00	(2,100.00)	-30%	799.83	4,506.22	3,104.81
6550.120	Building Site Expenses Heating Propane	24,500.00	24,500.00	-	0%	4,346.37	20,830.35	18,453.51
6550.124	Building Site Expenses HVAC Loop Water Treatment	5,500.00	4,500.00	1,000.00	22%	1,066.00	3,349.00	3,500.00
6550.125	Building Site Expenses HVAC Repairs/Replacement	4,500.00	4,500.00	-	0%	-	687.50	-
6550.135	Building Site Expenses Insurance Claim Expenses	-	-	-	N/A	-	3,935.00	-
6550.140	Building Site Expenses Internet Access	8,200.00	8,200.00	-	0%	4,007.66	9,087.10	7,886.30
6550.150	Building Site Expenses Landscaping	2,500.00	2,500.00	-	0%	200.00	7,000.00	-
6550.180	Building Site Expenses Pest Control/Termite Insp	1,500.00	1,500.00	-	0%	515.00	1,300.00	1,450.00
6550.220	Building Site Expenses Security Alarm Monitoring	2,550.00	2,100.00	450.00	21%	357.00	1,428.00	1,428.00
6550.242	Building Site Expenses Sewage Pump Monitoring	300.00	300.00	-	0%	75.00	300.00	300.00
6550.250	Building Site Expenses Sprinkler Testing	4,400.00	3,000.00	1,400.00	47%	1,460.00	2,890.00	2,860.00
6550.270	Building Site Expenses Telephone	17,700.00	14,800.00	2,900.00	20%	4,890.96	12,789.26	11,868.92
6550.280	Building Site Expenses Tipping Fees	575.00	575.00	-	0%	181.20	500.50	263.35
6550.300	Building Site Expenses Trash Removal	2,400.00	2,300.00	100.00	4%	885.53	1,492.60	1,522.44
6550.310	Building Site Expenses Water & Sewer	11,700.00	9,600.00	2,100.00	22%	3,408.25	7,994.19	8,425.68
Account Classification Total: MAINT & SVCS - Maintenance & Services		386,422.00	332,447.00	53,975.00	16%	119,140.37	304,885.21	289,504.25
OTHR CHGS - Other Charges								
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	8,504.00	10,500.00	(1,996.00)	-19%	1,813.67	8,370.21	7,724.20
7170.100	Benefits & Insurance Property & Liability Insurance	300.00	-	300.00	N/A	195.00	-	-
Account Classification Total: OTHR CHGS - Other Charges		8,804.00	10,500.00	(1,696.00)	-16%	2,008.67	8,370.21	7,724.20
CAP EQ - Capital Equipment								
9010.050	Capital Equipment Building Improvements	125,000.00	29,285.00	95,715.00	327%	-	-	-
9010.220	Capital Equipment Phone Systems	-	21,600.00	(21,600.00)	-100%	-	-	-
Account Classification Total: CAP EQ - Capital Equipment		125,000.00	50,885.00	74,115.00	146%	-	-	-
ENCUMBRANCES - Encumbrances								
7180	Encumbrance Expense	-	-	-	N/A	-	2,781.00	-
Account Classification Total: ENCUMBRANCES - Encumbrances		-	-	-	0%	-	2,781.00	-
Department Total: 1603 - Libraries		2,740,592.00	2,508,445.00	232,147.00	9%	1,051,999.49	2,244,740.98	2,253,024.18

REVENUE

State's Attorney Office

<u>Dept #</u>	<u>NWS G/L Acct #</u>	<u>G/L ACCOUNT NAME</u>	<u>FY16 ACTUAL</u>	<u>FY17 ACTUAL</u>	<u>FY18 ACTUAL</u>	<u>FY18 BUDGET</u>	<u>FY18 Actual as of 1/31/18</u>	<u>FY19 BUDGET</u>	<u>Variance</u>
1004	5155	Comm Svc Fees	63,775	56,475	65,000	65,000	52,690	65,000	0
	5181	First Offender Program Fees	9,467	5,100	0	0	0	0	0
TOTAL			73,242	61,575	65,000	65,000	52,690	65,000	0

Department: 1004 - State's Attorney		FY2019 Expense Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
Department: 1004 - State's Attorney								
PERS SVCS - Personnel Services								
6000.100	Personnel Services Salaries	1,246,301.00	1,248,972.00	(2,671.00)	0%	581,407.13	1,154,255.46	1,136,897.05
Account Classification Total: PERS SVCS - Personnel Services		1,246,301.00	1,248,972.00	(2,671.00)	0%	581,407.13	1,154,255.46	1,136,897.05
SUPP & MAT - Supplies & Materials								
6100.010	Administrative Expense Administrative Expenses	6,500.00	6,500.00	-	0%	1,801.33	6,022.33	5,535.28
6100.060	Administrative Expense Books and Publications	-	-	-	N/A	55.72	-	-
6100.100	Administrative Expense Dues and Subscriptions	4,935.00	4,900.00	35.00	1%	2,661.00	2,950.00	3,365.00
6100.160	Administrative Expense Legal Books & Publications	8,000.00	8,000.00	-	0%	3,246.27	8,944.07	7,937.74
6100.165	Administrative Expense Meeting Expense	-	-	-	N/A	-	207.52	-
6100.190	Administrative Expense Office Supplies	11,000.00	11,000.00	-	0%	4,082.87	10,040.10	9,537.78
6110.090	Supplies & Equipment Computers & Printers	4,413.00	6,694.00	(2,281.00)	-34%	1,215.54	3,543.74	4,956.89
6110.245	Supplies & Equipment Mobile Phones	6,500.00	3,750.00	2,750.00	73%	1,532.59	4,747.12	3,730.72
6110.280	Supplies & Equipment Office Furniture	2,000.00	2,000.00	-	0%	-	4,157.60	5,478.14
6110.290	Supplies & Equipment Other Office Equipment	2,000.00	2,000.00	-	0%	-	-	-
6110.390	Supplies & Equipment Small Equipment	2,000.00	2,000.00	-	0%	-	-	-
6130.010	Equipment Maintenance Copier Lease	7,600.00	7,600.00	-	0%	3,427.90	7,117.07	7,645.55
6130.040	Equipment Maintenance MILES Computer Chg/MDT User Fees	756.00	756.00	-	0%	224.00	721.00	616.00
6130.070	Equipment Maintenance Software Maintenance Agreements	1,550.00	1,550.00	-	0%	-	1,514.00	1,516.00
6150.060	Uniforms & Personal Equipment Ammunition	1,000.00	1,000.00	-	0%	-	-	516.38
Account Classification Total: SUPP & MAT - Supplies & Materials		58,254.00	57,750.00	504.00	1%	18,247.22	49,964.55	50,835.48
MAINT & SVCS - Maintenance & Services								
6510.020	Legal Services County Attorney Expenses	-	-	-	N/A	-	59.71	-
6510.060	Legal Services Investigation Expenses	800.00	800.00	-	0%	155.80	165.85	-
6510.090	Legal Services Prosecution Expenses	2,000.00	2,000.00	-	0%	-	3,500.00	1,342.21
6510.110	Legal Services Transcripts	5,000.00	4,000.00	1,000.00	25%	1,257.86	4,364.41	5,218.06
6530.115	Consulting Services Psychological Services	-	-	-	N/A	-	350.00	-
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	10,000.00	10,000.00	-	0%	2,026.85	5,559.39	4,781.82
6540.030	Vehicle Operating Expenses Vehicle Maintenance	1,500.00	1,500.00	-	0%	695.33	2,438.78	4,276.41
6550.028	Building Site Expenses Cable	1,000.00	-	1,000.00	N/A	681.71	-	-
6550.270	Building Site Expenses Telephone	11,500.00	11,500.00	-	0%	4,198.93	9,614.69	8,041.30
6900.040	Advertising Personnel Advertisements	500.00	500.00	-	0%	442.20	442.20	508.00
Account Classification Total: MAINT & SVCS - Maintenance & Services		32,300.00	30,300.00	2,000.00	7%	9,458.68	26,495.03	24,167.80

Department: 1004 - State's Attorney		FY2019 Expense Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
OTHR CHGS - Other Charges								
7000.060	Travel, Training & Expense Educational Training	-	-	-	N/A	-	727.94	-
7000.080	Travel, Training & Expense Extradition Expense	16,000.00	20,000.00	(4,000.00)	-20%	6,266.37	11,151.72	10,810.26
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	8,500.00	8,500.00	-	0%	1,676.20	1,477.89	4,156.47
7000.115	Travel, Training & Expense Mileage	1,000.00	1,000.00	-	0%	-	131.30	-
7000.130	Travel, Training & Expense Witness Expenses	1,000.00	1,000.00	-	0%	-	-	-
Account Classification Total: OTHR CHGS - Other Charges		26,500.00	30,500.00	(4,000.00)	-13%	7,942.57	13,488.85	14,966.73
ENCUMBRANCES - Encumbrances								
7180	Encumbrance Expense	-	-	-	N/A	-	7,350.00	-
Account Classification Total: ENCUMBRANCES - Encumbrances		-	-	-	0%	-	7,350.00	-
Department Total: 1004 - State's Attorney		1,363,355.00	1,367,522.00	(4,167.00)	0%	617,055.60	1,251,553.89	1,226,867.06

REVENUE

Sheriff's Office

NWS G/L Acct.

Dept #	#	G/L ACCOUNT NAME	FY16 ACTUAL	FY17 ACTUAL	FY18 BUDGET	FY18 Actual as of 1/31/18	FY19 BUDGET	Variance
1101	5065.100	Sheriff's Fees-Paper	31,887	37,786	40,000	28,592	40,000	0
	5065.105	Prescription Drug Collection	5,000	5,000	0	0	0	0
	5065.200	Peddler's License	725	400	500	100	500	0
	5065.300	Parking Fines	165	25	1,000	255	1,000	0
	5065.400	Animal Shelter/License Fees	7,840	7,150	8,000	4,390	8,000	0
	5065.405	Animal Shelter/Spay & Neuter	16,350	11,250	25,000	6,550	25,000	0
	5065.600	Sheriff Fees - Sheriff Sale	0	1,013	0	0	0	0
	5065.700	Sheriff Fees - Contracted Services	5,976	15,996	7,000	4,980	7,000	0
	5065.990	Sheriff Fees -Other	1,347	2,698	0	0	0	0
	5090	Firearms Training Center Fee	600	0	3,000	0	3,000	0
	5161	Casino Security	8,928	10,910	15,000	8,250	15,000	0
	5162	Seacrets Security	117,630	121,913	97,696	42,188	97,696	0
	5163	Purnell Properties Security	17,496	16,800	0	600	0	0
	5164	Sunset Marina Security	3,492	3,225	0	2,700	0	0
	5541	Traffic Safety SHA	7,743	2,343	720	1,464	720	0
	5605	MD State Police Grants	3,095	1,790	0	0	0	0
	5635	Police Protection Grant	121,441	165,782	152,297	77,411	152,297	0
	5675	Child Support Grant	20,085	21,180	7,000	3,758	7,000	0
	5735.035	Other Grants - Sheriff	0	14,987	0	8,293	0	0
	5762	Heroin Coordinator Grant	0	56,531	65,433	25,320	65,433	0
	5770	Bulletproof Vest Program	(115)	0	4,000	0	4,000	0
	5776	BJAG - Sheriff Grants	0	2,067	0	0	0	0
	5905	Sex Offender Grant	24,019	24,844	9,444	26,510	9,444	0
	5910	Tobacco Enforcement Grant	26,250	10,000	0	10,000	0	0
	5912	Sheriff -Health Unerage Drinking	2,000	16,000	2,000	16,000	2,000	0
	TOTAL		421,955	549,690	438,090	267,361	438,090	0

Department: 1101 - Sheriff's Office		FY2019 Expense Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
Department: 1101 - Sheriff's Office								
PERS SVCS - Personnel Services								
6000.100	Personnel Services Salaries	5,555,997.00	5,382,816.00	173,181.00	3%	2,541,760.64	5,007,027.91	4,810,395.54
6000.400	Personnel Services Overtime Pay	553,220.00	256,411.00	296,809.00	116%	253,729.16	500,273.55	467,879.32
6000.410	Personnel Services Overtime Grants/Reimbursements	134,498.00	134,498.00	-	0%	74,499.72	138,098.23	154,178.26
6000.450	Personnel Services Overtime Pay - Kennel	80,288.00	80,288.00	-	0%	48,149.97	79,954.08	70,473.09
	Account Classification Total: PERS SVCS - Personnel Services	6,324,003.00	5,854,013.00	469,990.00	8%	2,918,139.49	5,725,353.77	5,502,926.21
SUPP & MAT - Supplies & Materials								
6100.010	Administrative Expense Administrative Expenses	200.00	200.00	-	0%	108.00	48.75	153.50
6100.030	Administrative Expense Alcohol and Drug Testing	600.00	600.00	-	0%	45.00	-	175.00
6100.050	Administrative Expense Background Checks	940.00	940.00	-	0%	511.45	761.47	858.97
6100.055	Administrative Expense Bond	750.00	-	750.00	N/A	-	-	-
6100.060	Administrative Expense Books and Publications	5,565.00	5,565.00	-	0%	2,036.23	5,029.31	5,000.57
6100.080	Administrative Expense Copier Supplies	240.00	240.00	-	0%	-	-	-
6100.100	Administrative Expense Dues and Subscriptions	5,695.00	4,745.00	950.00	20%	2,630.00	3,514.00	3,525.00
6100.110	Administrative Expense Envelopes	945.00	945.00	-	0%	-	1,585.74	144.81
6100.190	Administrative Expense Office Supplies	15,790.00	12,710.00	3,080.00	24%	9,811.84	15,750.57	14,785.74
6100.210	Administrative Expense Paper	5,056.00	5,056.00	-	0%	419.66	2,500.01	1,585.67
6100.230	Administrative Expense Postage & Freight	-	-	-	N/A	-	30.95	-
6100.240	Administrative Expense Printing Expense	3,387.00	2,358.00	1,029.00	44%	982.91	1,781.07	733.32
6110.020	Supplies & Equipment Animal Food	1,500.00	1,500.00	-	0%	71.62	-	-
6110.025	Supplies & Equipment Animal Transport Containers	600.00	600.00	-	0%	-	-	62.77
6110.030	Supplies & Equipment Bike Patrol Equipment	2,800.00	600.00	2,200.00	367%	149.50	-	730.12
6110.050	Supplies & Equipment Camera Equipment	500.00	1,500.00	(1,000.00)	-67%	652.66	-	528.94
6110.070	Supplies & Equipment CO2 for Chambers	5,000.00	3,300.00	1,700.00	52%	3,614.45	5,744.69	5,969.00
6110.080	Supplies & Equipment Computer Repairs & Supplies	3,000.00	3,000.00	-	0%	341.97	1,642.24	583.57
6110.090	Supplies & Equipment Computers & Printers	86,792.00	71,090.00	15,702.00	22%	6,619.63	39,856.19	51,483.62
6110.125	Supplies & Equipment Equipment Maintenance & Repair	2,000.00	2,000.00	-	0%	784.51	670.13	2,878.04
6110.135	Supplies & Equipment Fuel for Incinerator	6,000.00	6,000.00	-	0%	2,286.08	4,316.13	4,562.85
6110.160	Supplies & Equipment Investigation Supplies	4,326.00	4,326.00	-	0%	1,099.72	6,805.79	7,380.50
6110.180	Supplies & Equipment K9 Expense	28,000.00	28,000.00	-	0%	32,620.27	19,520.84	30,390.21
6110.190	Supplies & Equipment Law Enforcement Equipment	138,990.00	115,400.00	23,590.00	20%	30,723.56	69,944.37	67,749.85
6110.245	Supplies & Equipment Mobile Phones	29,000.00	14,964.00	14,036.00	94%	5,795.97	13,770.89	14,466.22
6110.270	Supplies & Equipment Office Equipment Repairs	500.00	500.00	-	0%	-	312.00	-
6110.280	Supplies & Equipment Office Furniture	4,300.00	3,300.00	1,000.00	30%	1,129.63	1,817.61	526.36
6110.290	Supplies & Equipment Other Office Equipment	200.00	200.00	-	0%	-	170.01	335.80

Department: 1101 - Sheriff's Office

FY2019 Expense Budget Request

Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
6110.295	Supplies & Equipment Program Supplies and Equipment	500.00	500.00	-	0%	-	199.00	-
6110.315	Supplies & Equipment Rabies Clinic Supplies	2,000.00	2,000.00	-	0%	623.00	591.00	579.00
6110.320	Supplies & Equipment Radio Supplies	2,000.00	-	2,000.00	N/A	37.87	1,130.06	17,120.56
6110.395	Supplies & Equipment Spay and Neuter Supplies	11,000.00	11,000.00	-	0%	3,196.16	8,596.54	4,730.16
6110.430	Supplies & Equipment Traps	2,953.00	2,953.00	-	0%	-	589.93	2,077.05
6130.010	Equipment Maintenance Copier Lease	6,700.00	6,700.00	-	0%	1,458.68	4,144.33	5,000.92
6130.020	Equipment Maintenance Equipment Annual Maint Contr.	6,042.00	6,042.00	-	0%	-	6,641.67	1,924.92
6130.040	Equipment Maintenance MILES Computer Chg/MDT User Fees	33,684.00	32,616.00	1,068.00	3%	14,701.12	42,707.42	31,570.10
6130.060	Equipment Maintenance Software Licensing	4,800.00	115,000.00	(110,200.00)	-96%	31,466.00	925.82	3,677.99
6130.070	Equipment Maintenance Software Maintenance Agreements	86,220.00	66,220.00	20,000.00	30%	51,281.75	57,364.24	54,312.29
6150.010	Uniforms & Personal Equipment Bullet Proof Vests	19,870.00	19,070.00	800.00	4%	19,167.71	17,334.12	18,099.86
6150.040	Uniforms & Personal Equipment Uniform Allowance	77,150.00	60,800.00	16,350.00	27%	53,400.00	51,900.00	51,000.00
6150.050	Uniforms & Personal Equipment Uniforms	39,874.00	39,874.00	-	0%	21,874.14	61,970.90	34,747.75
6150.060	Uniforms & Personal Equipment Ammunition	65,468.00	65,468.00	-	0%	7,857.89	41,734.33	68,381.20
6160.055	Grant Programs GOCCP Grants	-	-	-	N/A	-	14,987.00	-
6160.063	Grant Programs Heroin Grant	5,000.00	5,000.00	-	0%	-	14,573.99	-
6160.850	Grant Programs Highway Safety Grant Travel	720.00	720.00	-	0%	-	-	627.64
Account Classification Total: SUPP & MAT - Supplies & Materials		716,657.00	723,602.00	(6,945.00)	-1%	307,498.98	520,963.11	508,459.87
MAINT & SVCS - Maintenance & Services								
6510.020	Legal Services County Attorney Expenses	1,250.00	-	1,250.00	N/A	358.29	268.71	328.42
6510.085	Legal Services Other Legal Expenses	6,500.00	7,750.00	(1,250.00)	-16%	-	18,792.50	-
6530.050	Consulting Services Crisis/Fitness for Duty	1,400.00	1,400.00	-	0%	-	1,412.45	3,192.65
6530.090	Consulting Services Pre-Employment Physicals	2,483.00	2,483.00	-	0%	2,815.00	5,025.00	3,365.00
6530.100	Consulting Services Professional Fees	4,360.00	4,360.00	-	0%	500.00	5,400.00	4,806.00
6530.115	Consulting Services Psychological Services	-	-	-	N/A	-	6,750.00	-
6530.120	Consulting Services Rabies Clinic	1,000.00	1,000.00	-	0%	450.00	850.00	800.00
6530.160	Consulting Services Veterinary Services	500.00	500.00	-	0%	-	-	-
6530.165	Consulting Services Vet Services - Spay & Neuter	12,000.00	12,000.00	-	0%	2,675.00	5,622.00	8,175.00
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	220,000.00	220,000.00	-	0%	110,016.71	197,091.33	178,223.72
6540.030	Vehicle Operating Expenses Vehicle Maintenance	83,000.00	83,000.00	-	0%	55,875.30	103,589.98	98,601.91
6540.040	Vehicle Operating Expenses Vehicle Registration	1,200.00	900.00	300.00	33%	-	1,400.00	390.00
6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	20,000.00	20,000.00	-	0%	6,149.72	17,826.60	25,788.70
6540.050	Vehicle Operating Expenses Vehicle Use/Other Areas	800.00	-	800.00	N/A	627.75	2,538.60	467.80

Department: 1101 - Sheriff's Office		FY2019 Expense Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
6540.060	Vehicle Operating Expenses Vehicle Equipment	102,635.00	58,635.00	44,000.00	75%	25,568.39	105,004.94	58,136.00
6550.020	Building Site Expenses Buildings & Grounds Maintenance	2,017.00	2,017.00	-	0%	33.20	-	505.23
6550.030	Building Site Expenses Carpet/VCT Cleaning	1,200.00	1,200.00	-	0%	-	930.60	-
6550.040	Building Site Expenses Cleaning Contract	-	-	-	N/A	1,100.00	500.00	560.00
6550.050	Building Site Expenses Custodial Supplies	577.00	577.00	-	0%	118.39	901.34	373.10
6550.060	Building Site Expenses Electricity	16,800.00	16,800.00	-	0%	4,940.32	13,601.91	13,333.87
6550.080	Building Site Expenses Fire Alarm Testing	260.00	260.00	-	0%	-	300.00	250.00
6550.081	Building Site Expenses Fire Extinguishers	450.00	450.00	-	0%	41.50	898.33	579.62
6550.090	Building Site Expenses General Maintenance Repairs	9,055.00	9,055.00	-	0%	2,519.27	15,939.88	7,653.00
6550.120	Building Site Expenses Heating Propane	5,000.00	5,000.00	-	0%	911.64	3,503.56	2,515.99
6550.130	Building Site Expenses Inclinator Expense	1,200.00	1,200.00	-	0%	-	2,487.55	3,607.91
6550.170	Building Site Expenses Office Rent/Lease	18,000.00	-	18,000.00	N/A	1,110.00	1,017.50	92.50
6550.180	Building Site Expenses Pest Control/Termite Insp	300.00	300.00	-	0%	72.00	234.00	240.00
6550.200	Building Site Expenses Portalets	660.00	660.00	-	0%	244.80	559.70	549.00
6550.220	Building Site Expenses Security Alarm Monitoring	180.00	180.00	-	0%	51.00	204.00	204.00
6550.240	Building Site Expenses Septic Tank Cleaning	850.00	850.00	-	0%	682.50	790.00	765.00
6550.242	Building Site Expenses Sewage Pump Monitoring	200.00	200.00	-	0%	75.00	180.00	180.00
6550.270	Building Site Expenses Telephone	10,700.00	10,700.00	-	0%	4,064.76	9,120.47	9,761.59
6550.280	Building Site Expenses Tipping Fees	-	-	-	N/A	-	10.00	-
6550.300	Building Site Expenses Trash Removal	2,050.00	2,050.00	-	0%	595.60	1,351.54	1,440.84
Account Classification Total: MAINT & SVCS - Maintenance & Services		526,627.00	463,527.00	63,100.00	14%	221,596.14	524,102.49	424,886.85
OTHR CHGS - Other Charges								
7000.030	Travel, Training & Expense Canine Training	3,125.00	3,125.00	-	0%	3,250.00	13,832.79	4,602.75
7000.040	Travel, Training & Expense Continuing Education/Certificat	56,854.00	56,854.00	-	0%	36,076.61	50,317.34	27,941.19
7000.060	Travel, Training & Expense Educational Training	20,510.00	20,510.00	-	0%	853.88	5,127.00	1,587.58
7000.090	Travel, Training & Expense Firearms Training	4,000.00	4,000.00	-	0%	3,828.00	1,550.00	1,167.00
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	1,500.00	1,500.00	-	0%	-	-	705.18
7000.125	Travel, Training & Expense Transport Expenses	6,000.00	6,000.00	-	0%	410.84	3,494.38	2,240.89
Account Classification Total: OTHR CHGS - Other Charges		91,989.00	91,989.00	-	0%	44,419.33	74,321.51	38,244.59
CAP EQ - Capital Equipment								
9010.010	Capital Equipment New Vehicles	625,392.00	289,915.00	335,477.00	116%	-	317,517.00	178,605.00
9010.050	Capital Equipment Building Improvements	30,000.00	-	30,000.00	N/A	-	1,841.85	63,325.67
Account Classification Total: CAP EQ - Capital Equipment		655,392.00	289,915.00	365,477.00	126%	-	319,358.85	241,930.67
Department Total: 1101 - Sheriff's Office		8,314,668.00	7,423,046.00	891,622.00	12%	3,491,653.94	7,164,099.73	6,716,448.19

REVENUE

Economic Development

<u>Dept #</u>	<u>NWS G/L Acct #</u>	<u>G/L ACCOUNT NAME</u>	<u>FY16 ACTUAL</u>	<u>FY17 ACTUAL</u>	<u>FY18 BUDGET</u>	<u>FY18 Actual as of 1/31/18</u>		<u>Variance</u>
						<u>FY18 ACTUAL</u>	<u>FY19 BUDGET</u>	
1801	5330	Economic Dev Programs & Events	5,000	5,150	4,000	0	3,000	(1,000)
	5608	VOLT Administration Income	0	8,505	0	0	0	0
	5627	Grant for Economic Dev	15,700	9,300	0	0	0	0
	5940	Intern Program Grant	0	0	10,000	10,000	10,000	0
TOTAL			20,700	22,955	14,000	10,000	13,000	(1,000)

Department: 1801 - Economic Development		FY2019 Expense Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
Department: 1801 - Economic Development								
PERS SVCS - Personnel Services								
6000.100	Personnel Services Salaries	168,942.00	168,942.00	-	0%	79,456.47	155,598.02	125,247.72
Account Classification Total: PERS SVCS - Personnel Services		168,942.00	168,942.00	-	0%	79,456.47	155,598.02	125,247.72
SUPP & MAT - Supplies & Materials								
6100.060	Administrative Expense Books and Publications	-	-	-	N/A	-	106.00	-
6100.100	Administrative Expense Dues and Subscriptions	3,400.00	3,400.00	-	0%	1,687.49	3,436.09	3,483.82
6100.150	Administrative Expense Incentives & Events	20,000.00	12,000.00	8,000.00	67%	13,757.49	16,943.19	14,826.75
6100.165	Administrative Expense Meeting Expense	1,000.00	400.00	600.00	150%	29.47	2,178.99	1,180.72
6100.190	Administrative Expense Office Supplies	500.00	1,500.00	(1,000.00)	-67%	933.96	276.03	1,405.50
6100.230	Administrative Expense Postage & Freight	250.00	250.00	-	0%	-	2.64	53.15
6110.080	Supplies & Equipment Computer Repairs & Supplies	-	-	-	N/A	-	619.99	671.00
6110.090	Supplies & Equipment Computers & Printers	2,450.00	1,310.00	1,140.00	87%	-	-	1,982.12
6110.120	Supplies & Equipment Equipment Rental	200.00	-	200.00	N/A	163.50	225.50	249.50
6110.245	Supplies & Equipment Mobile Phones	2,400.00	2,400.00	-	0%	703.10	1,869.08	1,912.71
6130.010	Equipment Maintenance Copier Lease	1,200.00	1,200.00	-	0%	358.32	1,064.52	1,233.24
6170.020	Program Expense Intern, Co-Ops & Apprenticeships	100,000.00	77,000.00	23,000.00	30%	6,179.42	79,880.00	74,791.68
6170.055	Program Expense NASA Interns	10,000.00	10,000.00	-	0%	-	-	-
Account Classification Total: SUPP & MAT - Supplies & Materials		141,400.00	109,460.00	31,940.00	29%	23,812.75	106,602.03	101,790.19
MAINT & SVCS - Maintenance & Services								
6510.020	Legal Services County Attorney Expenses	-	-	-	N/A	59.72	-	-
6530.040	Consulting Services Consulting Services	25,000.00	25,000.00	-	0%	1,033.26	13,323.20	52,335.06
6530.180	Consulting Services Web Page	-	4,500.00	(4,500.00)	-100%	1,500.00	2,750.00	3,000.00
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	2,500.00	1,000.00	1,500.00	150%	588.61	1,098.25	587.57
6540.030	Vehicle Operating Expenses Vehicle Maintenance	750.00	500.00	250.00	50%	119.94	260.58	714.02
6540.040	Vehicle Operating Expenses Vehicle Registration	-	-	-	N/A	-	-	100.00
6550.140	Building Site Expenses Internet Access	-	1,800.00	(1,800.00)	-100%	899.70	1,799.40	1,799.40
6550.270	Building Site Expenses Telephone	700.00	500.00	200.00	40%	283.51	677.36	1,749.59
6700.800	Other Maint. & Svcs New Business Startup	25,000.00	25,000.00	-	0%	25,000.00	20,000.00	20,000.00
6900.015	Advertising Economic Development	40,000.00	20,000.00	20,000.00	100%	21,033.59	14,711.26	12,482.84
Account Classification Total: MAINT & SVCS - Maintenance & Services		93,950.00	78,300.00	15,650.00	20%	50,518.33	54,620.05	92,768.48
OTHR CHGS - Other Charges								
7000.020	Travel, Training & Expense Board Member Allowance	2,100.00	2,100.00	-	0%	900.00	1,819.25	1,745.48
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	13,575.00	10,475.00	3,100.00	30%	4,612.63	7,725.27	5,199.73
7000.115	Travel, Training & Expense Mileage	3,000.00	3,000.00	-	0%	850.30	-	-
Account Classification Total: OTHR CHGS - Other Charges		18,675.00	15,575.00	3,100.00	20%	6,362.93	9,544.52	6,945.21

Department: 1801 - Economic Development		FY2019 Expense Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
CAP EQ - Capital Equipment								
9010.010	Capital Equipment New Vehicles	27,061.00	-	27,061.00	N/A	-	-	20,109.00
Account Classification Total: CAP EQ - Capital Equipment		27,061.00	-	27,061.00		-	-	20,109.00
Department Total: 1801 - Economic Development		450,028.00	372,277.00	77,751.00	21%	160,150.48	326,364.62	346,860.60

Revenue

Treasurer's Office

Dept #	NWS G/L Acct #	G/L ACCOUNT NAME	FY16 ACTUAL	FY17 ACTUAL	FY18 BUDGET	FY18 Actual as of 1/31/18	FY19 Budget	Variance
1005	4000	Full Yr Real Property Tax	120,720,073	123,597,658	126,606,231	126,637,064	129,314,082	2,707,851
	4010	Personal Prop Tax	364,013	395,287	333,361	359,256	333,491	130
	4020	Corporation Prop Tax	4,151,838	4,314,855	4,111,449	4,232,307	4,113,051	1,602
	4030	Railroad & Utility Tax	2,806,592	2,970,630	2,993,705	2,988,178	3,053,512	59,807
	4035	Railroad Real Prop	0	0	3,891	0	3,323	(568)
	4040	Half Yr Real Property Tax	146,428	144,448	271,375	0	181,860	(89,515)
	4050	Additions & Abatements	(129,934)	(247,405)	(358,200)	(23,013)	(358,200)	0
	4060	Interest on Deling Taxes	675,019	734,865	700,000	351,553	690,000	(10,000)
	4070	Tax Discounts	(443,308)	(421,376)	(415,000)	(445,528)	(440,000)	(25,000)
	4080	Assessment Inc Credit	(1,229,445)	(1,218,161)	(1,306,668)	(1,294,103)	(1,338,955)	(32,287)
	4210	Recordation Tax	6,449,513	7,250,500	5,750,000	3,526,123	6,500,000	750,000
	4230	Trailer Park Excise Tax	0	0	0	0	100,000	100,000
	4340	Transfer Tax	4,158,215	4,271,320	3,500,000	2,560,913	3,750,000	250,000
	4700	Interest on Investments	155,068	404,551	300,000	578,711	950,000	650,000
	5070-200	Sale of Pub & Copies	0	0	0	0	-	0
TOTAL			137,824,073	142,197,173	142,490,144	139,471,460	146,852,164	4,362,020

* Trailer Park Excise Tax budget beginning FY2019

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Department: 1005 - Treasurer's Office		FY2019 Expense Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
Department: 1005 - Treasurer's Office								
PERS SVCS - Personnel Services								
6000.100	Personnel Services Salaries	1,162,981.00	1,218,981.00	(56,000.00)	-5%	584,921.70	1,112,347.78	1,082,734.17
Account Classification Total: PERS SVCS - Personnel Services		1,162,981.00	1,218,981.00	(56,000.00)	-5%	584,921.70	1,112,347.78	1,082,734.17
SUPP & MAT - Supplies & Materials								
6100.055	Administrative Expense Bond	1,500.00	1,000.00	500.00	50%	1,500.00	1,000.00	-
6100.060	Administrative Expense Books and Publications	1,100.00	1,000.00	100.00	10%	752.79	1,117.07	-
6100.100	Administrative Expense Dues and Subscriptions	2,900.00	3,000.00	(100.00)	-3%	1,133.00	2,585.41	3,072.30
6100.110	Administrative Expense Envelopes	1,600.00	1,500.00	100.00	7%	1,579.05	1,691.59	2,204.51
6100.130	Administrative Expense Food Tax Bills & Envelopes	400.00	500.00	(100.00)	-20%	264.95	273.54	343.38
6100.190	Administrative Expense Office Supplies	12,500.00	12,500.00	-	0%	2,779.83	10,034.27	9,492.13
6100.210	Administrative Expense Paper	1,850.00	1,800.00	50.00	3%	354.41	1,740.74	1,635.07
6100.220	Administrative Expense Payroll Checks & Forms	4,500.00	4,600.00	(100.00)	-2%	1,250.59	3,334.69	1,270.17
6100.230	Administrative Expense Postage & Freight	100.00	200.00	(100.00)	-50%	-	-	78.50
6100.250	Administrative Expense Room Tax Bills & Envelopes	600.00	500.00	100.00	20%	264.95	958.29	343.39
6100.260	Administrative Expense Tax Bills & Envelopes	19,000.00	19,000.00	-	0%	16,807.80	16,818.44	15,525.63
6110.090	Supplies & Equipment Computers & Printers	7,263.00	9,177.00	(1,914.00)	-21%	3,992.10	3,502.57	1,718.07
6110.245	Supplies & Equipment Mobile Phones	900.00	1,000.00	(100.00)	-10%	304.91	709.19	609.47
6110.270	Supplies & Equipment Office Equipment Repairs	600.00	500.00	100.00	20%	594.00	-	-
6110.290	Supplies & Equipment Other Office Equipment	900.00	800.00	100.00	13%	1,145.56	-	-
6130.010	Equipment Maintenance Copier Lease	3,500.00	4,000.00	(500.00)	-13%	784.04	2,374.27	3,316.84
6130.020	Equipment Maintenance Equipment Annual Maint Contr.	73,632.00	70,126.00	3,506.00	5%	70,126.05	66,786.70	11,748.75
Account Classification Total: SUPP & MAT - Supplies & Materials		132,845.00	131,203.00	1,642.00	1%	103,634.03	112,926.77	51,358.21
MAINT & SVCS - Maintenance & Services								
6510.085	Legal Services Other Legal Expenses	1,800.00	1,900.00	(100.00)	-5%	313.50	1,492.79	1,880.93
6530.110	Consulting Services Programming	1,200.00	1,200.00	-	0%	-	1,200.00	373.75
6550.270	Building Site Expenses Telephone	3,100.00	3,200.00	(100.00)	-3%	549.11	2,344.75	7,930.43
Account Classification Total: MAINT & SVCS - Maintenance & Services		6,100.00	6,300.00	(200.00)	-3%	862.61	5,037.54	10,185.11
OTHR CHGS - Other Charges								
7000.040	Travel, Training & Expense Continuing Education/Certificat	3,900.00	3,365.00	535.00	16%	-	2,753.06	1,156.22
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	1,235.00	935.00	300.00	32%	560.00	-	-
7000.115	Travel, Training & Expense Mileage	1,600.00	1,600.00	-	0%	412.49	1,319.56	2,405.59
Account Classification Total: OTHR CHGS - Other Charges		6,735.00	5,900.00	835.00	14%	972.49	4,072.62	3,561.81

Department: 1005 - Treasurer's Office		FY2019 Expense Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
INTFND CHGS - Interfund Charges								
8010.110	Interfund Water & Wastewater Enterprise Ch	(177,888.00)	(190,460.00)	12,572.00	-7%	(95,479.66)	(182,371.52)	(179,139.20)
8010.120	Interfund Landfill Enterprise Charges	(62,032.00)	(63,638.00)	1,606.00	-3%	(31,268.77)	(58,942.00)	(57,503.42)
8010.220	Interfund Dept. of Liquor Control Charges	-	-	-	N/A	-	(36,495.68)	(69,684.16)
Account Classification Total: INTFND CHGS - Interfund Charges		(239,920.00)	(254,098.00)	14,178.00	-6%	(126,748.43)	(277,809.20)	(306,326.78)
ENCUMBRANCES - Encumbrances								
7180	Encumbrance Expense	-	-	-	N/A	4,500.00	10,811.12	-
Account Classification Total: ENCUMBRANCES - Encumbrances		-	-	-	0%	4,500.00	10,811.12	-
Department Total: 1005 - Treasurer's Office		1,068,741.00	1,108,286.00	(39,545.00)	-4%	568,142.40	967,386.63	841,512.52

FY2019 Expense Budget Request

Department: 1090.025 - Other General Government		FY2019 Expense Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
Department: 1090 - Other General Government								
Location: 025 - Management Information Systems								
SUPP & MAT - Supplies & Materials								
6110.270	Supplies & Equipment Office Equipment Repairs	1,000.00	1,000.00	-	0%	-	-	104.49
6110.350	Supplies & Equipment Scanners	14,000.00	6,000.00	8,000.00	133%	-	4,549.00	5,791.75
6130.060	Equipment Maintenance Software Licensing	-	-	-	N/A	-	2,320.00	-
6130.070	Equipment Maintenance Software Maintenance Agreements	109,000.00	103,804.00	5,196.00	5%	85,504.00	100,746.00	100,666.00
6130.075	Equipment Maintenance Software Upgrades	-	14,400.00	(14,400.00)	-100%	14,400.00	-	-
Account Classification Total SUPP & MAT - Supplies & Materials		124,000.00	125,204.00	(1,204.00)	-1%	99,904.00	107,615.00	106,562.24
OTHR CHGS - Other Charges								
7000.060	Travel, Training & Expense Educational Training	3,000.00	-	3,000.00	N/A	-	-	-
Account Classification Total: OTHR CHGS - Other Charges		3,000.00	-	3,000.00		-	-	-
ENCUMBRANCES - Encumbrances								
7180	Encumbrance Expense	-	-	-	N/A	-	10,000.00	-
Account Classification Total: ENCUMBRANCES - Encumbrances		-	-	-	0%	-	10,000.00	-
Location Total: 025 - Management Information Systems		127,000.00	125,204.00	1,796.00	1%	99,904.00	117,615.00	106,562.24

Department: 1975 - Debt Service		FY2019 Expense Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
Department: 1975 - Debt Service								
<i>OTHR CHGS - Other Charges</i>								
7700.050	Debt Service 2003 MDE Water Quality Bond	252,576.00	252,576.00	-	0%	13,646.43	238,457.55	252,105.86
7700.060	Debt Service 2004 Capital Improvements Bonds	-	-	-	N/A	-	-	697.50
7700.070	Debt Service 2007 Capital Improvements Bonds	-	2,047,606.00	(2,047,606.00)	-100%	2,047,606.25	2,046,611.00	2,050,079.00
7700.080	Debt Service 2008 Capital Improvements Bonds	2,511,250.00	2,536,375.00	(25,125.00)	-1%	2,475,900.00	2,563,381.50	2,578,376.00
7700.090	Debt Service 2013 Capital Improvement Bonds	1,355,298.00	1,712,952.00	(357,654.00)	-21%	1,601,384.60	1,713,125.70	1,710,991.20
7700.100	Debt Service 2014 Capital Improvement Bonds	3,900,931.00	3,946,931.00	(46,000.00)	-1%	763,465.63	4,021,326.51	4,092,826.51
7700.110	Debt Service 2015 Capital Improvement Bond	3,608,170.00	1,821,830.00	1,786,340.00	98%	1,153,022.04	1,357,808.02	795,679.66
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		11,628,225.00	12,318,270.00	(690,045.00)	-6%	8,055,024.95	11,940,710.28	11,480,755.73
Department Total: 1975 - Debt Service		11,628,225.00	12,318,270.00	(690,045.00)	-6%	8,055,024.95	11,940,710.28	11,480,755.73

REVENUE

Fire Marshal

Dept #	NWS G/L Acct #	G/L ACCOUNT NAME	FY18 Actual as of 1/31/18				FY19 BUDGET	Variance
			FY16 ACTUAL	FY17 ACTUAL	FY18 BUDGET	FY18 ACTUAL		
1104	5100.100	Fire Insp Fees - Plan Review	79,357	98,765	75,000	69,170	100,000	25,000
	5100.200	Fire Insp Fees- Fire Safety	18,920	19,502	25,000	8,464	25,000	0
	5100.300	Fire Insp Fees- Fire Reports	175	50	0	125	0	0
	5100.400	Fire Insp Fees-Hazmat Response Reimb	5,062	0	0	202	0	0
	5100.600	Fire Insp Fees-Fire Inspections QAP	8,162	13,410	15,000	10,328	15,000	0
TOTAL			111,677	131,727	115,000	88,289	140,000	25,000

Department: 1104 - Fire Marshal		FY2019 Expense Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
Department: 1104 - Fire Marshal								
<i>PERS SVCS - Personnel Services</i>								
6000.100	Personnel Services Salaries	354,613.00	354,613.00	-	0%	177,138.15	328,355.51	338,787.48
6000.400	Personnel Services Overtime Pay	15,000.00	10,000.00	5,000.00	50%	7,567.56	9,388.52	8,587.52
Account Classification Total: PERS SVCS - Personnel Services		369,613.00	364,613.00	5,000.00	1%	184,705.71	337,744.03	347,375.00
<i>SUPP & MAT - Supplies & Materials</i>								
6100.010	Administrative Expense Administrative Expenses	-	-	-	N/A	130.88	175.50	206.25
6100.060	Administrative Expense Books and Publications	350.00	350.00	-	0%	-	322.62	29.95
6100.100	Administrative Expense Dues and Subscriptions	3,665.00	3,715.00	(50.00)	-1%	1,634.50	2,891.86	3,656.48
6100.110	Administrative Expense Envelopes	200.00	200.00	-	0%	-	178.00	-
6100.190	Administrative Expense Office Supplies	400.00	400.00	-	0%	566.49	337.18	436.23
6100.210	Administrative Expense Paper	200.00	200.00	-	0%	-	150.00	-
6100.240	Administrative Expense Printing Expense	425.00	425.00	-	0%	-	180.00	-
6110.050	Supplies & Equipment Camera Equipment	698.00	698.00	-	0%	-	-	446.95
6110.090	Supplies & Equipment Computers & Printers	2,610.00	1,702.00	908.00	53%	-	852.12	2,418.55
6110.130	Supplies & Equipment Fire Investigation Equipment	-	-	-	N/A	-	-	2,436.72
6110.150	Supplies & Equipment Hazmat Supplies & Equipment	43,729.00	16,367.00	27,362.00	167%	4,212.72	8,511.83	17,030.51
6110.160	Supplies & Equipment Investigation Supplies	2,850.00	2,850.00	-	0%	-	-	-
6110.190	Supplies & Equipment Law Enforcement Equipment	-	-	-	N/A	-	391.96	2,369.14
6110.245	Supplies & Equipment Mobile Phones	3,075.00	3,075.00	-	0%	999.50	3,684.19	3,685.49
6110.320	Supplies & Equipment Radio Supplies	500.00	500.00	-	0%	136.74	39.00	856.34
6110.450	Supplies & Equipment Fire Prevention	900.00	900.00	-	0%	788.45	788.45	859.10
6130.010	Equipment Maintenance Copier Lease	1,600.00	1,600.00	-	0%	519.72	1,559.16	1,559.16
6130.025	Equipment Maintenance Equipment Upgrades & Replacement	1,050.00	-	1,050.00	N/A	-	-	-
6130.040	Equipment Maintenance MILLES Computer Chg/MDT User Fees	2,400.00	2,581.00	(181.00)	-7%	800.26	2,000.96	3,661.31
6130.070	Equipment Maintenance Software Maintenance	900.00	900.00	-	0%	-	1,584.00	-
6150.020	Uniforms & Personal Equipment Fire Investigator Gear	3,450.00	4,083.00	(633.00)	-16%	55.57	276.38	-
6150.040	Uniforms & Personal Equipment Uniform Allowance	2,500.00	2,500.00	-	0%	2,500.00	2,000.00	2,500.00
6150.050	Uniforms & Personal Equipment Uniforms	4,250.00	500.00	3,750.00	750%	-	1,071.27	505.98
Account Classification Total: SUPP & MAT - Supplies & Materials		75,752.00	43,546.00	32,206.00	74%	12,344.83	26,994.48	42,658.16

Department: 1104 - Fire Marshal		FY2019 Expense Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
MAINT & SVCS - Maintenance & Services								
6510.020	Legal Services County Attorney Expenses	300.00	200.00	100.00	50%	179.13	119.42	-
6530.115	Consulting Services Psychological Services	-	-	-	N/A	-	350.00	-
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	13,000.00	13,000.00	-	0%	7,073.23	11,838.40	11,508.81
6540.030	Vehicle Operating Expenses Vehicle Maintenance	2,500.00	2,500.00	-	0%	4,525.11	6,371.17	5,924.53
6540.040	Vehicle Operating Expenses Vehicle Registration	-	100.00	(100.00)	-100%	-	20.00	200.00
6540.060	Vehicle Operating Expenses Vehicle Equipment	-	8,755.00	(8,755.00)	-100%	545.02	73.60	10,461.08
6550.270	Building Site Expenses Telephone	360.00	360.00	-	0%	97.57	750.78	654.96
Account Classification Total: MAINT & SVCS - Maintenance & Services		16,160.00	24,915.00	(8,755.00)	-35%	12,420.06	19,523.37	28,749.38
OTHR CHGS - Other Charges								
7000.010	Travel, Training & Expense Bio-Terrorism/Hazmat Team Trng	15,000.00	15,000.00	-	0%	2,732.98	-	91.92
7000.040	Travel, Training & Expense Continuing Education/Certificat	3,050.00	2,855.00	195.00	7%	575.00	1,316.99	86.71
7000.060	Travel, Training & Expense Educational Training	4,800.00	2,500.00	2,250.00	88%	1,945.37	5,277.56	533.04
7000.090	Travel, Training & Expense Firearms Training	900.00	900.00	-	0%	-	214.40	-
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	2,655.00	2,710.00	(55.00)	-2%	-	91.35	68.58
Account Classification Total: OTHR CHGS - Other Charges		26,405.00	24,015.00	2,390.00	10%	5,253.35	6,900.30	780.25
CAP EQ - Capital Equipment								
9010.010	Capital Equipment New Vehicles	-	31,500.00	(31,500.00)	-100%	-	-	32,881.00
Account Classification Total: CAP EQ - Capital Equipment		-	31,500.00	(31,500.00)	-100%	-	-	32,881.00
Department Total: 1104 - Fire Marshal		487,930.00	488,589.00	(659.00)	0%	214,723.95	391,162.18	452,443.79

Location: 1105.197 - County Fire Training Center **FY2019 Expense Budget Worksheet Report**

Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
Departments: 1105 - Volunteer Fire Departments								
Location: 197 - County Fire Training Center								
SUPP & MAT - Supplies & Materials								
6110.150	Supplies & Equipment Hazmat Supplies & Equipment	14,270.00	19,080.00	(4,810.00)	-25%	19,080.00	-	-
Account Classification Total: SUPP & MAT - Supplies & Materials		14,270.00	19,080.00	(4,810.00)	-25%	19,080.00	-	-
MAINT & SVCS - Maintenance & Services								
6550.010	Building Site Expenses Building/Property Improvement	8,800.00	-	8,800.00	N/A	-	3,717.16	-
6550.020	Building Site Expenses Buildings & Grounds Maintenance	3,687.00	3,687.00	-	0%	5,035.00	-	-
6550.030	Building Site Expenses Carpet/VCT Cleaning	500.00	500.00	-	0%	-	-	565.50
6550.040	Building Site Expenses Cleaning Contract	2,200.00	2,200.00	-	0%	951.72	2,249.52	2,249.52
6550.050	Building Site Expenses Custodial Supplies	150.00	150.00	-	0%	-	-	161.06
6550.060	Building Site Expenses Electricity	6,500.00	6,500.00	-	0%	2,827.00	9,509.00	9,625.00
6550.080	Building Site Expenses Fire Alarm Testing	360.00	360.00	-	0%	-	565.75	472.00
6550.081	Building Site Expenses Fire Extinguishers	-	-	-	N/A	-	233.01	354.95
6550.085	Building Site Expenses Generator Fuel Oil	300.00	300.00	-	0%	-	87.62	-
6550.090	Building Site Expenses General Maintenance Repairs	3,000.00	3,000.00	-	0%	6,549.02	2,327.64	2,181.66
6550.100	Building Site Expenses Generator Services & Repairs	-	-	-	N/A	577.89	461.50	461.50
6550.120	Building Site Expenses Heating Propane	2,300.00	2,300.00	-	0%	166.85	1,226.55	951.39
6550.180	Building Site Expenses Pest Control/Termite Insp	300.00	300.00	-	0%	72.00	234.00	240.00
6550.220	Building Site Expenses Security Alarm Monitoring	360.00	360.00	-	0%	102.00	408.00	408.00
6550.240	Building Site Expenses Septic Tank Cleaning	300.00	300.00	-	0%	-	205.00	-
6550.270	Building Site Expenses Telephone	300.00	300.00	-	0%	157.98	639.24	256.93
6550.280	Building Site Expenses Tipping Fees	-	-	-	N/A	10.00	-	-
6550.300	Building Site Expenses Trash Removal	240.00	120.00	120.00	100%	124.30	299.52	300.12
6550.320	Building Site Expenses Water Treatment	200.00	200.00	-	0%	-	185.35	-
Account Classification Total: MAINT & SVCS - Maintenance & Services		29,497.00	20,577.00	8,920.00	43%	16,573.76	22,348.86	18,227.63
OTHR CHGS - Other Charges								
7000.125	Travel, Training & Expense Transport Expenses	3,000.00	3,000.00	-	0%	-	-	2,964.75
7080.030	Fire & Ambulance Firemens Training Center	5,000.00	5,000.00	-	0%	-	2,354.97	3,921.57
Account Classification Total: OTHR CHGS - Other Charges		8,000.00	8,000.00	-	0%	-	2,354.97	6,886.32
CAP EQ - Capital Equipment								
9010.010	Capital Equipment New Vehicles	-	-	-	N/A	-	-	182,212.00
9010.050	Capital Equipment Building Improvements	49,000.00	-	49,000.00	N/A	-	-	-
Account Classification Total: CAP EQ - Capital Equipment		49,000.00	-	49,000.00	-	-	-	182,212.00
ENCUMBRANCES - Encumbrances								
7180	Encumbrance Expense	-	-	-	N/A	-	3,338.11	-
Account Classification Total: ENCUMBRANCES - Encumbrances		-	-	-	0%	-	3,338.11	-
Location Total: 197 - County Fire Training Center		100,767.00	47,657.00	53,110.00	111%	35,653.76	28,041.94	207,325.95

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REVENUE

Volunteer Fire Departments

<u>Dept #</u>	<u>NWS G/L Acct #</u>	<u>G/L ACCOUNT NAME</u>	<u>FY16 ACTUAL</u>	<u>FY17 ACTUAL</u>	<u>FY18 BUDGET</u>	<u>FY18 Actual as of 1/31/18</u>	<u>FY19 BUDGET</u>	<u>Variance</u>
1105	5650	State Grant for Vol. Fire Cos.	344,034	383,763	383,381	381,886	381,886	(1,495)
TOTAL			344,034	383,763	383,381	381,886	381,886	(1,495)

Department: 1105 - Volunteer Fire Departments		FY2019 Expense Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
Department: 1105 - Volunteer Fire Departments								
SUPP & MAT - Supplies & Materials								
6110.150	Supplies & Equipment Hazmat Supplies & Equipment	14,270.00	19,080.00	(4,810.00)	-25%	19,080.00	-	-
Account Classification Total: SUPP & MAT - Supplies & Materials		14,270.00	19,080.00	(4,810.00)	-25%	19,080.00	-	-
MAINT & SVCS - Maintenance & Services								
6550.010	Building Site Expenses Building/Property Improvement	8,800.00	-	8,800.00	N/A	-	3,717.16	-
6550.020	Building Site Expenses Buildings & Grounds Maintenance	-	3,687.00	(3,687.00)	-100%	5,035.00	-	-
6550.030	Building Site Expenses Carpet/VCT Cleaning	500.00	500.00	-	0%	-	-	565.50
6550.040	Building Site Expenses Cleaning Contract	2,200.00	2,200.00	-	0%	951.72	2,249.52	2,249.52
6550.050	Building Site Expenses Custodial Supplies	150.00	150.00	-	0%	-	-	161.06
6550.060	Building Site Expenses Electricity	6,500.00	6,500.00	-	0%	2,827.00	9,509.00	9,625.00
6550.080	Building Site Expenses Fire Alarm Testing	360.00	360.00	-	0%	-	565.75	472.00
6550.081	Building Site Expenses Fire Extinguishers	-	-	-	N/A	-	233.01	354.95
6550.085	Building Site Expenses Generator Fuel Oil	300.00	300.00	-	0%	-	87.62	-
6550.090	Building Site Expenses General Maintenance Repairs	3,000.00	3,000.00	-	0%	6,549.02	2,327.64	2,181.66
6550.100	Building Site Expenses Generator Services & Repairs	-	-	-	N/A	577.89	461.50	461.50
6550.120	Building Site Expenses Heating Propane	2,300.00	2,300.00	-	0%	166.85	1,226.55	951.39
6550.180	Building Site Expenses Pest Control/Termite Insp	300.00	300.00	-	0%	72.00	234.00	240.00
6550.220	Building Site Expenses Security Alarm Monitoring	360.00	360.00	-	0%	102.00	408.00	408.00
6550.240	Building Site Expenses Septic Tank Cleaning	300.00	300.00	-	0%	-	205.00	-
6550.270	Building Site Expenses Telephone	300.00	300.00	-	0%	157.98	639.24	256.93
6550.280	Building Site Expenses Tipping Fees	-	-	-	N/A	10.00	-	-
6550.300	Building Site Expenses Trash Removal	240.00	120.00	120.00	100%	124.30	299.52	300.12
6550.320	Building Site Expenses Water Treatment	200.00	200.00	-	0%	-	185.35	-
Account Classification Total: MAINT & SVCS - Maintenance & Services		25,810.00	20,577.00	5,233.00	25%	16,573.76	22,348.86	18,227.63
OTHR CHGS - Other Charges								
7000.125	Travel, Training & Expense Transport Expenses	3,000.00	3,000.00	-	0%	-	-	2,964.75
7080.010	Fire & Ambulance County Grant to Fire Companies	2,520,000.00	2,500,000.00	20,000.00	1%	1,625,000.00	2,350,000.00	2,250,000.00
7080.020	Fire & Ambulance County Grant to Ambulance Cos.	3,883,524.00	3,854,915.00	28,609.00	1%	2,587,912.20	3,621,473.00	3,546,646.00
7080.030	Fire & Ambulance Firemens Training Center	5,000.00	5,000.00	-	0%	-	2,354.97	3,921.57
7080.040	Fire & Ambulance LOSAP Appropriation	94,000.00	112,000.00	(18,000.00)	-16%	-	86,600.00	87,200.00
7080.060	Fire & Ambulance State Grant for Fire Companies	381,886.00	383,381.00	(1,495.00)	0%	-	383,763.00	344,034.00
7080.070	Fire & Ambulance Fire	206,961.00	262,474.00	(55,513.00)	-21%	137,620.00	155,100.00	161,964.00
Account Classification Total: OTHR CHGS - Other Charges		7,094,371.00	7,120,770.00	(26,399.00)	0%	4,350,532.20	6,599,290.97	6,396,730.32

Department: 1105 - Volunteer Fire Departments		FY2019 Expense Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
CAP EQ - Capital Equipment								
9010.010	Capital Equipment New Vehicles	-	-	-	N/A	-	-	182,212.00
9010.050	Capital Equipment Building Improvements	49,000.00	-	49,000.00	N/A	-	-	-
Account Classification Total: CAP EQ - Capital Equipment		49,000.00	-	49,000.00		-	-	182,212.00
ENCUMBRANCES - Encumbrances								
7180	Encumbrance Expense	-	-	-	N/A	-	3,338.11	-
Account Classification Total: ENCUMBRANCES - Encumbrances		-	-	-	0%	-	3,338.11	-
Department Total: 1105 - Volunteer Fire Departments		7,183,451.00	7,160,427.00	23,024.00	0%	4,386,185.96	6,624,977.94	6,597,169.95

REVENUE

Emergency Services

Dept #	NWS G/L Acct #	G/L ACCOUNT NAME	FY16 ACTUAL	FY17 ACTUAL	FY18 BUDGET	FY18 Actual As of		FY19 BUDGET	Variance
						1/31/18			
1102	4310	911 Phone Fees	425,181	427,414	450,000	219,323		450,000	0
	5070-400	Sale of Pub & Copies 911 Recordings	50	50	100	0		50	(50)
	5550	MIEMSS Grant	0	0	0	0		0	0
	5700	911 Systems Grant	81,223	90,569	218,274	0		7,000	(211,274)
	5735.040	Other Grants - Emergency Services	0	0	0	4,095		0	0
	5745-200	Homeland Security Grant-HMEP	6,500	0	0	0		0	0
	5745-300	Homeland Security Grant-SHSGP	73,109	108,421	79,890	0		79,890	0
	5745-500	Homeland Security Grant- HMGP	0	0	0	0		0	0
	5745-600	Homeland Security Grant-EMPG	75,000	74,881	75,000	0		75,000	0
	5765	Dept Environment Training - LEPC	0	593	0	0		0	0
TOTAL			661,063	701,928	823,264	223,418		611,940	(211,324)

Department: 1102 - Emergency Services		FY2019 Expense Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
Department: 1102 - Emergency Services								
PERS SVCS - Personnel Services								
6000.100	Personnel Services Salaries	1,742,487.00	1,726,061.00	16,426.00	1%	832,746.39	1,561,218.33	1,541,392.01
6000.400	Personnel Services Overtime Pay	70,000.00	20,000.00	50,000.00	250%	21,678.85	56,293.99	28,620.28
Account Classification Total: PERS SVCS - Personnel Services		1,812,487.00	1,746,061.00	66,426.00	4%	854,425.24	1,617,512.32	1,570,012.29
SUPP & MAT - Supplies & Materials								
6100.010	Administrative Expense Administrative Expenses	1,250.00	1,050.00	200.00	19%	579.50	1,330.39	1,467.40
6100.060	Administrative Expense Books and Publications	600.00	600.00	-	0%	-	-	-
6100.080	Administrative Expense Copier Supplies	-	350.00	(350.00)	-100%	-	-	-
6100.100	Administrative Expense Dues and Subscriptions	1,695.00	2,050.00	(355.00)	-17%	160.00	735.00	591.00
6100.190	Administrative Expense Office Supplies	2,000.00	2,000.00	-	0%	371.75	1,584.02	2,293.20
6100.210	Administrative Expense Paper	1,200.00	1,200.00	-	0%	-	493.10	590.50
6110.015	Supplies & Equipment 800 MHZ Inventory	-	-	-	N/A	20,340.51	-	-
6110.017	Supplies & Equipment AED Units	7,000.00	35,880.00	(28,880.00)	-80%	7,849.96	34,994.64	34,516.62
6110.090	Supplies & Equipment Computers & Printers	15,210.00	10,215.00	4,995.00	49%	9,738.31	13,215.67	-
6110.120	Supplies & Equipment Equipment Rental	2,100.00	2,100.00	-	0%	151.26	280.75	-
6110.125	Supplies & Equipment Equipment Maintenance & Repair	15,900.00	16,000.00	(100.00)	-1%	355.92	1,106.08	7,410.11
6110.140	Supplies & Equipment GIS Mapping Supplies	500.00	500.00	-	0%	-	374.40	-
6110.245	Supplies & Equipment Mobile Phones	13,100.00	12,500.00	600.00	5%	4,038.20	8,068.00	8,981.42
6110.320	Supplies & Equipment Radio Supplies	219,970.00	54,500.00	165,470.00	304%	90,927.26	10,346.30	-
6130.010	Equipment Maintenance Copier Lease	2,100.00	2,100.00	-	0%	650.40	1,975.20	2,083.20
6130.040	Equipment Maintenance MILES Computer Chg/MDT User Fees	5,400.00	5,400.00	-	0%	2,068.32	5,018.98	4,134.62
6130.050	Equipment Maintenance Radio Maintenance Contract	30,000.00	185,500.00	(155,500.00)	-84%	89,195.10	203,496.38	188,556.50
6130.070	Equipment Maintenance Software Maintenance Agreements	254,686.00	234,489.00	20,197.00	9%	178,034.72	122,910.87	127,367.56
6130.090	Equipment Maintenance Weather Service Subscription	2,200.00	2,200.00	-	0%	1,968.00	1,932.00	1,896.00
6150.050	Uniforms & Personal Equipment Uniforms	4,420.00	4,420.00	-	0%	112.00	2,926.32	1,827.73
6160.043	Grant Programs Other Grants	-	-	-	N/A	2,762.88	-	-
6160.080	Grant Programs Homeland Security Grant	79,890.00	79,890.00	-	0%	1,750.00	32,655.94	90,173.10
6160.081	Grant Programs Citizen Corps	-	-	-	N/A	-	-	55.00
6160.083	Grant Programs Emergency Number Systems Board	4,500.00	218,274.00	(213,774.00)	-98%	60,783.00	11,640.45	81,183.00
6160.084	Grant Programs Hurricane Conference	-	-	-	N/A	-	-	3,929.55
6160.086	Grant Programs 911 Educational Materials	2,500.00	2,500.00	-	0%	1,818.26	590.70	-
6160.089	Grant Programs EMPG	26,500.00	26,500.00	-	0%	-	-	-
6160.602	Grant Programs Homeland Security - HMEP	-	-	-	N/A	-	-	6,500.00
Account Classification Total: SUPP & MAT - Supplies & Materials		692,721.00	900,218.00	(207,497.00)	-23%	473,655.35	455,675.19	563,556.51
MAINT & SVCS - Maintenance & Services								

Department: 1102 - Emergency Services		FY2019 Expense Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
6510.020	Legal Services County Attorney Expenses	1,500.00	1,500.00	-	0%	626.97	1,612.22	418.00
6530.095	Consulting Services Pre-Employment Testing	2,001.00	2,001.00	-	0%	396.60	1,003.80	564.60
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	8,400.00	8,400.00	-	0%	2,857.77	4,990.08	5,020.96
6540.030	Vehicle Operating Expenses Vehicle Maintenance	1,800.00	1,800.00	-	0%	1,277.92	1,480.16	1,040.72
6540.040	Vehicle Operating Expenses Vehicle Registration	-	-	-	N/A	-	100.00	-
6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	2,000.00	2,000.00	-	0%	79.43	5,023.80	944.72
6550.020	Building Site Expenses Buildings & Grounds Maintenance	38,110.00	-	38,110.00	N/A	-	-	-
6550.060	Building Site Expenses Electricity	67,000.00	55,000.00	12,000.00	22%	25,404.09	50,400.29	44,112.36
6550.080	Building Site Expenses Fire Alarm Testing	1,200.00	1,200.00	-	0%	-	800.00	800.00
6550.081	Building Site Expenses Fire Extinguishers	160.00	140.00	20.00	14%	-	1,146.00	100.00
6550.086	Building Site Expenses Generator Fuel Propane	5,500.00	5,500.00	-	0%	666.23	1,329.52	690.16
6550.090	Building Site Expenses General Maintenance Repairs	4,000.00	4,000.00	-	0%	2,415.79	2,674.52	6,710.77
6550.100	Building Site Expenses Generator Services & Repairs	1,750.00	1,750.00	-	0%	633.75	2,835.50	1,367.50
6550.120	Building Site Expenses Heating Propane	-	-	-	N/A	17.25	-	-
6550.125	Building Site Expenses HVAC Repairs/Replacement	48,000.00	-	48,000.00	N/A	-	-	-
6550.180	Building Site Expenses Pest Control/Termite Insp	1,450.00	1,450.00	-	0%	-	954.00	960.00
6550.270	Building Site Expenses Telephone	110,360.00	135,360.00	(25,000.00)	-18%	50,798.44	98,702.13	118,240.42
6550.290	Building Site Expenses Transmitter Site Expenses	5,000.00	5,000.00	-	0%	1,856.57	3,337.17	11,485.70
6900.025	Advertising Legal Advertisements	-	-	-	N/A	310.75	-	235.00
6900.040	Advertising Personnel Advertisements	-	-	-	N/A	395.00	75.00	75.00
Account Classification Total: MAINT & SVCS - Maintenance & Services		298,231.00	225,101.00	73,130.00	32%	87,736.56	176,464.19	192,765.91
OTHR CHGS - Other Charges								
7000.035	Travel, Training & Expense Citizen Core Emergency Response	3,500.00	3,500.00	-	0%	1,052.32	2,580.04	2,325.70
7000.040	Travel, Training & Expense Continuing Education/Certificat	6,000.00	6,000.00	-	0%	275.00	4,784.55	4,764.00
7000.060	Travel, Training & Expense Educational Training	2,000.00	2,000.00	-	0%	100.00	1,243.13	1,512.03
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	415.00	-	415.00	N/A	855.00	-	-
7000.115	Travel, Training & Expense Mileage	300.00	300.00	-	0%	-	-	-
Account Classification Total: OTHR CHGS - Other Charges		12,215.00	11,800.00	415.00	4%	2,282.32	8,607.72	8,601.73
INTFND CHGS - Interfund Charges								
8010.110	Interfund Water & Wastewater Enterprise Ch	(18,056.00)	(18,056.00)	-	0%	(9,028.11)	(16,068.26)	(15,674.36)
8010.120	Interfund Landfill Enterprise Charges	(14,360.00)	(14,360.00)	-	0%	(7,180.03)	(12,901.20)	(12,584.26)
8010.220	Interfund Dept. of Liquor Control Charges	-	-	-	N/A	-	(1,266.98)	(5,011.24)
Account Classification Total: INTFND CHGS - Interfund Charges		(32,416.00)	(32,416.00)	-	0%	(16,208.14)	(30,236.44)	(33,269.86)

Department: 1102 - Emergency Services		FY2019 Expense Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
CAP EQ - Capital Equipment								
9010.010	Capital Equipment New Vehicles	-	-	-	N/A	-	22,101.00	-
9010.050	Capital Equipment Building Improvements	369,960.00	-	369,960.00	N/A	-	-	-
Account Classification Total: CAP EQ - Capital Equipment		369,960.00	-	369,960.00		-	22,101.00	-
ENCUMBRANCES - Encumbrances								
7180	Encumbrance Expense	-	-	-	N/A	2,635.14	12,569.81	-
Account Classification Total: ENCUMBRANCES - Encumbrances		-	-	-	0%	2,635.14	12,569.81	-
Department Total: 1102 - Emergency Services		3,153,198.00	2,850,764.00	302,434.00	11%	1,404,526.47	2,262,693.79	2,301,666.58

Department: 1090.020 - Other General Gov't - Information Technology		FY2019 Expense Budget Request				2016 Actual Amount
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2017 Actual Amount
Department: 1090 - Other General Government						
Location: 020 - Information Technology						
SUPP & MAT - Supplies & Materials						
6100.100	Administrative Expense Dues and Subscriptions	800.00	-	800.00	N/A	-
6110.080	Supplies & Equipment Computer Repairs & Supplies	10,000.00	10,000.00	-	0%	10,098.73
6110.090	Supplies & Equipment Computers & Printers	20,000.00	20,000.00	-	0%	8,253.16
6110.165	Supplies & Equipment IT	4,000.00	1,000.00	3,000.00	300%	1,044.55
6110.270	Supplies & Equipment Office Equipment Repairs	500.00	500.00	-	0%	573.51
6130.020	Equipment Maintenance Equipment Annual Maint Contr.	143,000.00	-	143,000.00	N/A	-
6130.042	Equipment Maintenance Network	205,000.00	165,000.00	40,000.00	24%	128,309.07
6130.060	Equipment Maintenance Software Licensing	65,000.00	65,000.00	-	0%	29,859.63
6130.070	Equipment Maintenance Software Maintenance Agreements	119,805.00	115,280.00	3,525.00	3%	62,355.15
6130.075	Equipment Maintenance Software Upgrades	5,970.00	5,945.00	25.00	0%	5,706.48
Account Classification Total: SUPP & MAT - Supplies & Materials		573,075.00	382,725.00	190,350.00	50%	246,200.28
MAINT & SVCS - Maintenance & Services						
6500.090	Systems Maintenance Wireless Network Upgrades	4,500.00	4,500.00	-	0%	559.99
6550.305	Building Site Expenses Utility Locator	500.00	400.00	100.00	25%	182.44
6700.250	Other Maint. & Svcs Internet Service	4,800.00	3,000.00	1,800.00	60%	2,752.85
Account Classification Total: MAINT & SVCS - Maintenance & Services		9,800.00	7,900.00	1,900.00	24%	3,495.28
CAP EQ - Capital Equipment						
9010.180	Capital Equipment Infrastructure	-	100,000.00	(100,000.00)	-100%	336,726.35
Account Classification Total: CAP EQ - Capital Equipment		-	100,000.00	(100,000.00)	-100%	336,726.35
Location Total: 020 - Information Technology		582,875.00	490,625.00	92,250.00	19%	586,421.91
						311,851.63

REVENUE

Public Works

<u>Dept #</u>	<u>NWS G/L</u> <u>Acct #</u>	<u>G/L ACCOUNT NAME</u>	<u>FY16 ACTUAL</u>	<u>FY17 ACTUAL</u>	<u>FY18 BUDGET</u>	<u>FY18 Actual as</u> <u>of 1/31/18</u>	<u>FY19 BUDGET</u>	<u>Variance</u>
1203	5045	EDU Transfer Fees	2,200	600	600	600	2,000	1,400
TOTAL			2,200	600	600	600	2,000	1,400

Department: 1203 - Public Works		FY2019 Expense Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
Department: 1203 - Public Works								
PERS SVCS - Personnel Services								
6000.100	Personnel Services Salaries	526,024.00	547,089.00	(21,065.00)	-4%	270,592.56	520,705.61	497,064.33
	Account Classification Total: PERS SVCS - Personnel Services	526,024.00	547,089.00	(21,065.00)	-4%	270,592.56	520,705.61	497,064.33
SUPP & MAT - Supplies & Materials								
6100.010	Administrative Expense Administrative Expenses	120.00	120.00	-	0%	9.14	-	-
6100.060	Administrative Expense Books and Publications	50.00	50.00	-	0%	-	-	0.50
6100.080	Administrative Expense Copier Supplies	300.00	300.00	-	0%	-	-	-
6100.100	Administrative Expense Dues and Subscriptions	325.00	295.00	30.00	10%	126.00	315.00	126.00
6100.110	Administrative Expense Envelopes	300.00	300.00	-	0%	-	-	-
6100.190	Administrative Expense Office Supplies	1,600.00	1,600.00	-	0%	488.01	1,102.03	1,327.23
6100.210	Administrative Expense Paper	300.00	300.00	-	0%	89.97	209.93	-
6110.080	Supplies & Equipment Computer Repairs & Supplies	300.00	300.00	-	0%	-	12.69	-
6110.090	Supplies & Equipment Computers & Printers	2,542.00	-	2,542.00	N/A	-	898.59	-
6110.125	Supplies & Equipment Equipment Maintenance & Repair	590.00	590.00	-	0%	-	-	-
6110.245	Supplies & Equipment Mobile Phones	970.00	970.00	-	0%	405.92	1,010.94	1,147.53
6110.365	Supplies & Equipment Shop Supplies	2,000.00	2,000.00	-	0%	716.18	2,122.13	1,872.42
6110.420	Supplies & Equipment Tools & Supplies	6,000.00	6,000.00	-	0%	369.58	5,268.14	4,854.03
6130.010	Equipment Maintenance Copier Lease	2,050.00	2,050.00	-	0%	681.76	2,045.28	2,045.28
6130.020	Equipment Maintenance Equipment Annual Maint Cont.	1,000.00	1,000.00	-	0%	852.95	-	943.45
6130.075	Equipment Maintenance Software Upgrades	3,100.00	3,100.00	-	0%	2,937.75	1,949.00	2,849.00
6150.050	Uniforms & Personal Equipment Uniforms	1,050.00	1,050.00	-	0%	424.56	1,025.45	999.69
6170.070	Program Expense Safety Program	225.00	225.00	-	0%	-	-	-
	Account Classification Total: SUPP & MAT - Supplies & Materials	22,822.00	20,250.00	2,572.00	13%	7,101.82	15,959.18	16,165.13
MAINT & SVCS - Maintenance & Services								
6510.020	Legal Services County Attorney Expenses	2,700.00	2,700.00	-	0%	-	179.13	179.16
6530.065	Consulting Services Gas Monitoring/Remediation	30,000.00	30,000.00	-	0%	3,783.47	41,264.14	39,691.24
6530.070	Consulting Services Ground Water Mon/Closed Landfill	50,000.00	50,000.00	-	0%	1,455.56	44,661.96	21,510.16
6530.080	Consulting Services Physicals, Shots & Drug Testing	300.00	300.00	-	0%	-	-	20.00
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	6,000.00	6,000.00	-	0%	1,966.07	3,757.46	3,728.63
6540.030	Vehicle Operating Expenses Vehicle Maintenance	3,500.00	3,500.00	-	0%	1,114.41	2,300.66	1,944.92
6540.040	Vehicle Operating Expenses Vehicle Registration	-	-	-	N/A	-	-	60.00
6550.043	Building Site Expenses Closed Landfills Maintenance	40,000.00	40,000.00	-	0%	9,000.00	-	-
6550.060	Building Site Expenses Electricity	-	-	-	N/A	-	(134.90)	285.78

Department: 1203 - Public Works		FY2019 Expense Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
6550.090	Building Site Expenses General Maintenance Repairs	8,600.00	6,100.00	2,500.00	41%	1,741.41	10,720.91	4,719.12
6550.270	Building Site Expenses Telephone	420.00	420.00	-	0%	165.78	400.26	1,466.76
6700.650	Other Maint. & Svcs Tipping Fees	1,700.00	1,700.00	-	0%	731.05	1,610.56	1,602.00
6750.010	Fleet Services Fleet Repairs	113,000.00	113,000.00	-	0%	49,732.88	110,777.92	129,153.60
6750.020	Fleet Services Repair Billings	(195,124.00)	(195,124.00)	-	0%	(74,364.93)	(169,234.34)	(184,162.64)
6800.010	Custodial Services Custodial Purchases	-	-	-	N/A	-	41,544.46	43,285.76
6800.020	Custodial Services Custodial Supply Billing	-	-	-	N/A	-	(45,290.48)	(48,559.88)
6850.010	Central Fuel Facility Fuel Purchases	1,000,000.00	1,000,000.00	-	0%	366,356.02	710,335.45	675,377.75
6850.020	Central Fuel Facility Central Fuel Gas Billings	(1,000,000.00)	(1,000,000.00)	-	0%	(346,160.07)	(705,920.46)	(664,569.11)
6900.025	Advertising Legal Advertisements	300.00	300.00	-	0%	108.25	99.25	260.00
Account Classification Total: MAINT & SVCS - Maintenance & Services		61,396.00	58,896.00	2,500.00	4%	15,629.90	47,071.98	25,993.25
OTHR CHGS - Other Charges								
7000.060	Travel, Training & Expense Educational Training	-	-	-	N/A	-	75.00	-
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	2,365.00	2,035.00	330.00	16%	839.00	1,285.53	2,323.60
7000.115	Travel, Training & Expense Mileage	500.00	500.00	-	0%	-	-	131.30
Account Classification Total: OTHR CHGS - Other Charges		2,865.00	2,535.00	330.00	13%	839.00	1,360.53	2,454.90
INTFND CHGS - Interfund Charges								
8010.110	Interfund Water & Wastewater Enterprise Ch	(153,941.00)	(153,941.00)	-	0%	(76,970.54)	(145,590.92)	(142,045.82)
8010.120	Interfund Landfill Enterprise Charges	(63,312.00)	(63,312.00)	-	0%	(31,655.79)	(60,161.42)	(58,699.96)
8010.200	Interfund DRP Chargeback - Engr Svcs	60,297.00	60,297.00	-	0%	-	56,837.00	55,451.00
8010.220	Interfund Dept. of Liquor Control Charges	-	-	-	N/A	-	(2,976.74)	(4,356.30)
Account Classification Total: INTFND CHGS - Interfund Charges		(156,956.00)	(156,956.00)	-	0%	(108,626.33)	(151,892.08)	(149,651.08)
CAP EQ - Capital Equipment								
9010.070	Capital Equipment Heavy Equipment	23,000.00	-	23,000.00	N/A	-	-	-
Account Classification Total: CAP EQ - Capital Equipment		23,000.00	-	23,000.00	-	-	-	-
Department Total: 1203 - Public Works		479,151.00	471,814.00	7,337.00	2%	185,536.95	433,205.22	392,026.53

Department: 1201 - Maintenance		FY2019 Expense Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
Department: 1201 - Maintenance								
PERS SVCS - Personnel Services								
6000.100	Personnel Services Salaries	870,383.00	770,844.00	99,539.00	13%	339,244.53	700,141.25	636,217.22
6000.400	Personnel Services Overtime Pay	6,500.00	6,500.00	-	0%	981.60	5,277.39	1,526.04
	Account Classification Total: PERS SVCS - Personnel Services	876,883.00	777,344.00	99,539.00	13%	340,226.13	705,418.64	637,743.26
SUPP & MAT - Supplies & Materials								
6100.100	Administrative Expense Dues and Subscriptions	300.00	-	300.00	N/A	170.00	35.00	-
6100.190	Administrative Expense Office Supplies	1,000.00	1,000.00	-	0%	295.69	598.13	997.16
6110.090	Supplies & Equipment Computers & Printers	4,455.00	1,100.00	3,355.00	305%	1,596.84	847.12	787.70
6110.120	Supplies & Equipment Equipment Rental	474.00	474.00	-	0%	227.70	455.40	450.40
6110.200	Supplies & Equipment Lawn Equipment & Maintenance	13,550.00	10,950.00	2,600.00	24%	9,872.79	37,950.98	12,450.71
6110.245	Supplies & Equipment Mobile Phones	11,185.00	10,225.00	960.00	9%	3,373.59	8,672.42	5,041.00
6110.320	Supplies & Equipment Radio Supplies	2,000.00	2,000.00	-	0%	-	140.00	-
6110.340	Supplies & Equipment Safety Program Equipment	3,500.00	3,500.00	-	0%	909.98	3,086.66	3,325.36
6110.420	Supplies & Equipment Tools & Supplies	6,000.00	19,050.00	(13,050.00)	-69%	14,388.76	6,002.78	6,358.79
6130.035	Equipment Maintenance Management Service	7,374.00	7,023.00	351.00	5%	7,022.93	6,688.50	6,370.00
6150.050	Uniforms & Personal Equipment Uniforms	6,650.00	6,650.00	-	0%	4,098.60	5,305.93	5,446.62
	Account Classification Total: SUPP & MAT - Supplies & Materials	56,488.00	61,972.00	(5,484.00)	-9%	41,956.88	69,782.92	41,227.74
MAINT & SVCS - Maintenance & Services								
6530.080	Consulting Services Physicals, Shots & Drug Testing	100.00	-	100.00	100%	45.00	45.00	-
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	35,000.00	35,000.00	-	0%	11,591.18	22,647.17	22,738.08
6540.030	Vehicle Operating Expenses Vehicle Maintenance	10,000.00	10,000.00	-	0%	4,895.02	13,502.01	11,358.69
6540.040	Vehicle Operating Expenses Vehicle Registration	200.00	300.00	(100.00)	-33%	-	100.00	400.00
6550.030	Building Site Expenses Carpet/VCT Cleaning	1,200.00	1,200.00	-	0%	-	744.79	-
6550.040	Building Site Expenses Cleaning Contract	-	-	-	N/A	-	160.00	700.00
6550.050	Building Site Expenses Custodial Supplies	900.00	900.00	-	0%	575.26	887.13	1,098.36
6550.060	Building Site Expenses Electricity	7,500.00	7,500.00	-	0%	3,075.12	7,285.71	6,719.83
6550.080	Building Site Expenses Fire Alarm Testing	250.00	250.00	-	0%	-	250.00	250.00
6550.081	Building Site Expenses Fire Extinguishers	400.00	400.00	-	0%	-	402.78	235.63
6550.090	Building Site Expenses General Maintenance Repairs	5,500.00	5,500.00	-	0%	399.33	3,371.42	5,365.03
6550.100	Building Site Expenses Generator Services & Repairs	-	-	-	N/A	-	-	230.75
6550.120	Building Site Expenses Heating Propane	5,000.00	5,000.00	-	0%	906.01	4,654.75	2,926.01
6550.180	Building Site Expenses Pest Control/Termite Insp	500.00	500.00	-	0%	72.00	234.00	120.00
6550.220	Building Site Expenses Security Alarm Monitoring	504.00	504.00	-	0%	126.00	429.00	204.00

Department: 1201 - Maintenance		FY2019 Expense Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
6550.240	Building Site Expenses Septic Tank Cleaning	450.00	400.00	50.00	13%	-	205.00	195.00
6550.270	Building Site Expenses Telephone	-	-	-	N/A	-	-	332.85
6550.280	Building Site Expenses Tipping Fees	300.00	300.00	-	0%	34.80	168.40	122.70
6550.300	Building Site Expenses Trash Removal	674.00	750.00	(76.00)	-10%	280.50	675.84	651.12
6800.010	Custodial Services Custodial Purchases	60,000.00	60,000.00	-	0%	23,562.60	-	-
6800.020	Custodial Services Custodial Supply Billing	(55,000.00)	(55,000.00)	-	0%	(20,128.02)	-	-
6900.005	Advertising Bid Advertising	500.00	500.00	-	0%	-	699.25	141.00
Account Classification Total: MAINT & SVCS - Maintenance & Services		73,978.00	74,004.00	(26.00)	0%	25,434.80	56,462.25	53,789.05
OTHR CHGS - Other Charges								
7000.060	Travel, Training & Expense Educational Training	5,225.00	5,225.00	-	0%	-	3,806.05	1,248.41
Account Classification Total: OTHR CHGS - Other Charges		5,225.00	5,225.00	-	0%	-	3,806.05	1,248.41
CAP EQ - Capital Equipment								
9010.010	Capital Equipment New Vehicles	27,326.00	111,888.00	(84,562.00)	-76%	-	-	125,596.62
Account Classification Total: CAP EQ - Capital Equipment		27,326.00	111,888.00	(84,562.00)	-76%	-	-	125,596.62
ENCUMBRANCES - Encumbrances								
7180	Encumbrance Expense	-	-	-	N/A	5,149.75	-	-
Account Classification Total: ENCUMBRANCES - Encumbrances		-	-	-	0%	5,149.75	-	-
Department Total: 1201 - Maintenance		1,039,900.00	1,030,433.00	9,467.00	1%	412,767.56	835,469.86	859,605.08

REVENUE

Mosquito Control

<u>Dept #</u>	<u>NWS G/L</u> <u>Acct #</u>	<u>G/L ACCOUNT NAME</u>	<u>FY16 ACTUAL</u>	<u>FY17 ACTUAL</u>	<u>FY18 BUDGET</u>	<u>FY18 Actual as of 1/31/18</u>	<u>FY19 BUDGET</u>	<u>Variance</u>
1302	5115	Mosquito Control Charges	46,067	47,363	50,000	41,542	50,000	0
TOTAL			46,067	47,363	50,000	41,542	50,000	0

Department: 1302 - Mosquito Control		FY2019 Expense Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
Department: 1302 - Mosquito Control								
PERS SVCS - Personnel Services								
6000.100	Personnel Services Salaries	76,440.00	41,746.00	34,694.00	83%	20,872.82	39,772.80	38,355.20
6000.400	Personnel Services Overtime Pay	1,000.00	-	1,000.00	N/A	-	-	-
Account Classification Total: PERS SVCS - Personnel Services		77,440.00	41,746.00	35,694.00	86%	20,872.82	39,772.80	38,355.20
SUPP & MAT - Supplies & Materials								
6100.080	Administrative Expense Copier Supplies	100.00	100.00	-	0%	-	-	-
6100.190	Administrative Expense Office Supplies	300.00	500.00	(200.00)	-40%	37.56	153.15	182.84
6110.245	Supplies & Equipment Mobile Phones	500.00	500.00	-	0%	176.00	422.40	-
6110.340	Supplies & Equipment Safety Program Equipment	500.00	-	500.00	N/A	-	-	-
6110.420	Supplies & Equipment Tools & Supplies	200.00	-	200.00	N/A	682.72	-	-
6130.010	Equipment Maintenance Copier Lease	550.00	550.00	-	0%	220.83	511.91	436.69
6150.050	Uniforms & Personal Equipment Uniforms	700.00	350.00	350.00	100%	215.95	350.00	198.95
Account Classification Total: SUPP & MAT - Supplies & Materials		2,850.00	2,000.00	850.00	43%	1,333.06	1,437.46	818.48
MAINT & SVCS - Maintenance & Services								
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	10,000.00	10,000.00	-	0%	4,513.27	6,067.60	6,552.68
6540.030	Vehicle Operating Expenses Vehicle Maintenance	3,000.00	3,000.00	-	0%	2,347.38	5,037.34	3,561.87
6540.060	Vehicle Operating Expenses Vehicle Equipment	-	-	-	N/A	-	224.95	-
6550.020	Building Site Expenses Buildings & Grounds Maintenance	-	-	-	N/A	-	-	115.74
6550.050	Building Site Expenses Custodial Supplies	200.00	200.00	-	0%	25.92	123.19	101.03
6550.060	Building Site Expenses Electricity	1,800.00	1,800.00	-	0%	417.22	1,690.56	1,288.95
6550.081	Building Site Expenses Fire Extinguishers	150.00	150.00	-	0%	-	112.64	33.00
6550.090	Building Site Expenses General Maintenance Repairs	2,000.00	1,000.00	1,000.00	100%	7.10	969.58	642.50
6550.270	Building Site Expenses Telephone	500.00	500.00	-	0%	142.90	426.27	518.24
6550.280	Building Site Expenses Tipping Fees	200.00	-	200.00	N/A	-	103.20	-
6700.350	Other Maint. & Svcs Mosquito Control	-	-	-	N/A	13.75	507.96	-
Account Classification Total: MAINT & SVCS - Maintenance & Services		17,850.00	16,650.00	1,200.00	7%	7,467.54	15,263.29	12,814.01
OTHR CHGS - Other Charges								
7120.030	Other Non-Matching Expenses Appropriation for Mosquito Cont.	90,000.00	90,000.00	-	0%	-	64,244.27	67,564.66
Account Classification Total: OTHR CHGS - Other Charges		90,000.00	90,000.00	-	0%	-	64,244.27	67,564.66
CAP EQ - Capital Equipment								
9010.010	Capital Equipment New Vehicles	72,120.00	69,162.00	2,958.00	4%	-	-	-
9010.050	Capital Equipment Building Improvements	25,000.00	-	25,000.00	N/A	-	-	-
Account Classification Total: CAP EQ - Capital Equipment		97,120.00	69,162.00	27,958.00	40%	-	-	-
ENCUMBRANCES - Encumbrances								
7180	Encumbrance Expense	-	-	-	N/A	-	2,993.72	-
Account Classification Total: ENCUMBRANCES - Encumbrances		-	-	-	0%	-	2,993.72	-
Department Total: 1302 - Mosquito Control		285,260.00	219,558.00	65,702.00	30%	29,673.42	123,711.54	119,552.35

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REVENUE

ROADS DEPARTMENT

<u>Dept #</u>	<u>NWS G/L</u> <u>Acct #</u>	<u>G/L ACCOUNT NAME</u>	<u>FY16 ACTUAL</u>	<u>FY17 ACTUAL</u>	<u>FY18 BUDGET</u>	<u>FY18 Actual as of 1/31/18</u>	<u>FY19 BUDGET</u>	<u>Variance</u>
1202	4300	Highway User Gasoline Tax	517,283	509,121	513,474	163,056	521,020	7,546
	5105-100	Public Works-Pipe Sales	26,147	29,775	10,000	16,542	10,000	0
	5107	Roads Dept Fees	46,866	57,345	35,000	35,413	35,000	0
	5665	State Aid for Bridges	7,840	634,143	0	0	0	0
	5735.010	Other Grants - Roads	37,819	82,770	239,621	269,214	520,299	280,678
TOTAL			635,955	1,313,155	798,095	484,225	1,086,319	288,224

Department: 1202 - Roads		FY2019 Expense Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
Department: 1202 - Roads								
PERS SVCS - Personnel Services								
6000.100	Personnel Services Salaries	1,507,342.00	1,322,789.00	184,553.00	14%	645,220.63	1,240,131.91	1,146,594.06
6000.400	Personnel Services Overtime Pay	12,000.00	12,000.00	-	0%	1,828.37	11,224.61	7,454.92
Account Classification Total: PERS SVCS - Personnel Services		1,519,342.00	1,334,789.00	184,553.00	14%	647,049.00	1,251,356.52	1,154,048.98
SUPP & MAT - Supplies & Materials								
6100.080	Administrative Expense Copier Supplies	400.00	400.00	-	0%	96.46	440.90	262.81
6100.100	Administrative Expense Dues and Subscriptions	50.00	25.00	25.00	100%	50.00	25.00	25.00
6100.110	Administrative Expense Envelopes	75.00	75.00	-	0%	34.12	-	-
6100.190	Administrative Expense Office Supplies	1,200.00	1,100.00	100.00	9%	464.00	1,230.13	1,153.75
6100.210	Administrative Expense Paper	200.00	200.00	-	0%	-	-	-
6110.080	Supplies & Equipment Computer Repairs & Supplies	160.00	160.00	-	0%	-	-	-
6110.090	Supplies & Equipment Computers & Printers	-	10,079.00	(10,079.00)	-100%	9,992.42	168.62	787.70
6110.120	Supplies & Equipment Equipment Rental	456.00	456.00	-	0%	227.70	417.45	-
6110.125	Supplies & Equipment Equipment Maintenance & Repair	2,800.00	2,800.00	-	0%	473.93	1,994.65	3,228.52
6110.245	Supplies & Equipment Mobile Phones	2,730.00	1,950.00	780.00	40%	794.55	1,942.23	1,664.82
6110.270	Supplies & Equipment Office Equipment Repairs	1,000.00	1,000.00	-	0%	-	-	-
6110.280	Supplies & Equipment Office Furniture	700.00	-	700.00	N/A	630.50	-	-
6110.340	Supplies & Equipment Safety Program Equipment	8,100.00	3,100.00	5,000.00	161%	1,171.27	2,854.02	2,156.95
6110.365	Supplies & Equipment Shop Supplies	7,000.00	7,000.00	-	0%	985.40	5,153.92	6,305.60
6110.370	Supplies & Equipment Sign Materials	20,000.00	20,000.00	-	0%	6,164.87	7,747.84	14,434.55
6110.390	Supplies & Equipment Small Equipment	24,448.00	3,000.00	21,448.00	715%	-	1,449.40	2,457.92
6110.400	Supplies & Equipment Stripping Paint & Supplies	35,000.00	35,000.00	-	0%	-	-	18,086.04
6110.420	Supplies & Equipment Tools & Supplies	6,300.00	6,300.00	-	0%	2,129.75	6,284.23	7,070.82
6130.010	Equipment Maintenance Copier Lease	2,000.00	2,000.00	-	0%	604.12	1,812.83	1,812.36
6130.055	Equipment Maintenance Roads Management System	13,000.00	-	13,000.00	N/A	-	-	-
6140.010	Road Maintenance Materials Blacktop for Overlay	1,500,000.00	1,000,000.00	500,000.00	50%	999,422.20	1,000,000.00	977,598.71
6140.020	Road Maintenance Materials Patching Material	18,000.00	18,000.00	-	0%	9,888.90	16,222.87	17,864.15
6140.030	Road Maintenance Materials Stone	25,000.00	25,000.00	-	0%	4,754.11	18,093.48	13,975.44
6140.040	Road Maintenance Materials Pipe	40,000.00	40,000.00	-	0%	13,129.56	25,000.00	24,015.60
6140.050	Road Maintenance Materials Bridge Material	10,000.00	5,000.00	5,000.00	100%	199.00	171.08	548.78
6140.060	Road Maintenance Materials Other	1,500.00	1,000.00	500.00	50%	900.47	1,512.02	537.71
6150.050	Uniforms & Personal Equipment Uniforms	12,600.00	12,250.00	350.00	3%	8,044.15	9,101.65	8,942.55
6160.145	Grant Programs State Highway Grant	520,299.00	239,621.00	280,678.00	117%	450.00	45,370.28	37,818.76
Account Classification Total: SUPP & MAT - Supplies & Materials		2,253,018.00	1,435,516.00	817,502.00	57%	1,060,607.48	1,146,992.60	1,140,748.54

Department: 1202 - Roads		FY2019 Expense Budget Request										
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount				
MAINT & SVCS - Maintenance & Services												
6530.040	Consulting Services Consulting Services	400.00	400.00	-	0%	-	-	44.79				
6530.080	Consulting Services Physicals, Shots & Drug Testing	600.00	600.00	-	0%	415.00	625.00	526.00				
6540.010	Vehicle Operating Expenses Equipment/Vehicle Rental	1,500.00	1,500.00	-	0%	-	4,500.00	500.00				
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	150,000.00	150,000.00	-	0%	66,120.84	117,773.22	79,345.20				
6540.030	Vehicle Operating Expenses Vehicle Maintenance	115,000.00	115,000.00	-	0%	48,644.11	101,490.41	99,810.00				
6540.040	Vehicle Operating Expenses Vehicle Registration	200.00	200.00	-	0%	-	-	300.00				
6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	25,600.00	25,600.00	-	0%	8,349.00	22,429.94	13,631.99				
6550.030	Building Site Expenses Carpet/VCT Cleaning	300.00	300.00	-	0%	-	-	-				
6550.040	Building Site Expenses Cleaning Contract	-	-	-	N/A	880.00	849.76	1,867.39				
6550.050	Building Site Expenses Custodial Supplies	1,300.00	1,300.00	-	0%	807.23	993.70	988.09				
6550.060	Building Site Expenses Electricity	12,000.00	12,000.00	-	0%	4,302.29	11,077.88	10,315.57				
6550.080	Building Site Expenses Fire Alarm Testing	900.00	900.00	-	0%	-	625.00	625.00				
6550.081	Building Site Expenses Fire Extinguishers	1,000.00	1,000.00	-	0%	-	1,272.41	643.35				
6550.090	Building Site Expenses General Maintenance Repairs	15,000.00	5,000.00	10,000.00	200%	2,991.50	5,297.61	3,293.16				
6550.100	Building Site Expenses Generator Services & Repairs	750.00	750.00	-	0%	-	324.00	1,811.45				
6550.120	Building Site Expenses Heating Propane	5,500.00	6,000.00	(500.00)	-8%	508.37	3,709.07	3,103.83				
6550.180	Building Site Expenses Pest Control/Termite Insp	300.00	300.00	-	0%	-	240.00	240.00				
6550.220	Building Site Expenses Security Alarm Monitoring	1,100.00	1,100.00	-	0%	153.00	1,560.50	1,427.75				
6550.240	Building Site Expenses Septic Tank Cleaning	200.00	200.00	-	0%	-	205.00	195.00				
6550.270	Building Site Expenses Telephone	3,000.00	3,000.00	-	0%	-	2,668.98	3,360.90				
6600.010	Road Maintenance Ocean Pines Per Agreement	56,880.00	56,056.00	824.00	1%	11,648.39	56,012.61	56,763.44				
6600.015	Road Maintenance Paving and Re-paving	5,000.00	5,000.00	-	0%	-	3,253.25	-				
6600.020	Road Maintenance Special Road Construction	15,000.00	15,000.00	-	0%	2,535.38	10,537.00	7,184.92				
6600.030	Road Maintenance State Aid Bridges	-	-	-	N/A	-	329,786.75	9,800.00				
6600.040	Road Maintenance Street Lighting	96,000.00	96,000.00	-	0%	47,500.19	95,913.16	91,062.60				
6600.055	Road Maintenance Tipping Fees - Litter	10,000.00	6,000.00	4,000.00	67%	948.00	4,311.80	4,634.95				
6600.060	Road Maintenance Traffic Signal Charges	-	-	-	N/A	-	-	193.19				
6900.025	Advertising Legal Advertisements	1,600.00	1,600.00	-	0%	806.75	1,244.25	1,042.01				
Account Classification Total: MAINT & SVCS - Maintenance & Services		519,130.00	504,806.00	14,324.00	3%	197,736.05	776,701.30	392,710.58				
OTHR CHGS - Other Charges												
7000.060	Travel, Training & Expense Educational Training	2,065.00	1,740.00	325.00	19%	332.38	1,223.88	823.00				
7000.100	Travel, Meetings/Conferences Shows	200.00	-	200.00	0%	332.38	1,223.88	823.00				
Account Classification Total: OTHR CHGS - Other Charges		2,265.00	1,740.00	525.00	30%	332.38	1,223.88	823.00				

FY2019 Expense Budget Request

Department: 1202 - Roads		FY2019 Expense Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
CAP EQ - Capital Equipment								
9010.010	Capital Equipment New Vehicles	681,620.00	370,760.00	310,860.00	84%	-	-	240,546.00
9010.050	Capital Equipment Building Improvements	-	-	-	N/A	-	61,110.00	-
9010.070	Capital Equipment Heavy Equipment	418,562.00	199,011.00	219,551.00	110%	24,418.06	188,969.50	224,591.92
Account Classification Total: CAP EQ - Capital Equipment		1,100,182.00	569,771.00	530,411.00	93%	24,418.06	250,079.50	465,137.92
ENCUMBRANCES - Encumbrances								
7180	Encumbrance Expense	-	-	-	N/A	172,932.36	626,711.77	55,000.00
Account Classification Total: ENCUMBRANCES - Encumbrances		-	-	-	0%	172,932.36	626,711.77	55,000.00
Department Total: 1202 - Roads		5,393,937.00	3,846,622.00	1,547,315.00	40%	2,103,075.33	4,053,065.57	3,208,469.02

WORCESTER COUNTY
SOLID WASTE DIVISION
ENTERPRISE FUND

REVENUE

<u>Account Name</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Budget</u>	<u>FY18 Actual as of 12/31/17</u>	<u>FY19 Budget</u>	<u>Variance</u>
Charges for Services	3,473,450	3,168,221	3,480,000	1,626,317	3,285,000	(195,000)
Recycling Revenue	131,083	221,733	173,500	93,549	183,200	9,700
Licenses and Permits	358,420	340,740	375,000	147,450	355,000	(20,000)
Interest & Penalties	17,873	50,558	7,000	38,846	6,600	(400)
Other Revenue	40,444	24,766	230,000	177	225,000	(5,000)
Transfer from GF- Recycling Grant	-	663,294	1,042,255	1,042,255	1,033,339	(8,916)
Transfer from GF- Conv. Cen. Grant	-	504,505	624,068	624,068	664,984	40,916
Transfer from (to) Reserves	-	-	(28,424)	-	268,538	296,962
Total	4,021,270	4,973,817	5,903,399	3,572,661	6,021,661	118,262

Worcester County Solid Waste
Rate for Materials

Material	Charge Type	FY 2016 Approved	FY 2017 Approved	FY 2018 Approved	FY 2019 Proposed
Refuse	Weight/Ton	70.00	70.00	70.00	70.00
Construction/demolition	Weight/Ton	80.00	80.00	80.00	80.00
Asbestos	Weight/Ton	80.00	150.00	150.00	150.00
Boats	Weight/Ton	80.00	80.00	80.00	80.00
Concrete	Weight/Ton	80.00	80.00	80.00	80.00
Concrete (clean)	Weight/Ton	25.00	Free	Free	Free
Dirt	Weight/Ton	70.00	80.00	80.00	80.00
Grit	Weight/Ton	70.00	80.00	80.00	80.00
House trailers	Flat/Each	600.00	1,000.00	1,000.00	1,000.00
Metal	Weight/Ton	25.00	25.00	25.00	25.00
Red ash	Weight/Ton	70.00	80.00	80.00	80.00
Sludge	Weight/Ton	70.00	80.00	80.00	80.00
Stumps	Weight/Ton	70.00	80.00	80.00	80.00
Tires - industrial/tractor	Weight/Ton	600.00	600.00	600.00	600.00
Tires - passenger car	Flat/Each	2.00	2.00	2.00	2.00
Tires - truck	Flat/Each	10.00	10.00	10.00	10.00
Tires - by weight	Weight/Ton	175.00	175.00	175.00	175.00
Tires- disposed of on landfill	Flat/Each	-	20.00	20.00	20.00
Yard waste	Weight/Ton	70.00	80.00	80.00	80.00
Mulch purchase	Flat/Bucket	10.00	10.00	20.00	20.00
Commercial permit	Each vehicle	25.00	25.00	25.00	25.00
Commercial permit- Local Government	Each vehicle		15.00	15.00	15.00
Homeowner permit	Per household	100.00	100.00	100.00	100.00
OR	2nd vehicle	Free	Free	Free	Free
	3rd vehicle	100.00	100.00	100.00	100.00
Pay as you throw	Per 33 gallon bag	\$1/bag	\$1/bag	\$1/bag	\$1/bag
Returned check fee		25.00	25.00	25.00	25.00
Late charges - % per month		1.0	1.0	1.0	1.0

FY2019 Budget Request

Fund: 680 - Landfill

Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
Fund: 680 - Landfill								
REVENUES								
<i>LOSS DSP ASTS - Gain/Loss on Disposal of Assets</i>								
4600	Sale Of Fixed Assets	-	-	-	N/A	-	657.00	555.55
Account Classification Total: LOSS DSP ASTS - Gain/Loss on Disposal of Assets					0%		657.00	555.55
<i>LIC/PRMT - Licenses and Permits</i>								
4980	Landfill Permits-Household	340,000.00	360,000.00	(20,000.00)	-6%	139,700.00	325,900.00	347,400.00
4982	PAYT Tags - Household	10,000.00	10,000.00	-	0%	4,025.00	8,615.00	7,995.00
4985	Landfill Permits-Commercial	5,000.00	5,000.00	-	0%	3,725.00	6,225.00	3,025.00
Account Classification Total: LIC/PRMT - Licenses and Permits		355,000.00	375,000.00	(20,000.00)	-5%	147,450.00	340,740.00	358,420.00
<i>CHG SVC - Charges for Services</i>								
4990	Tipping Fee Revenue	3,250,000.00	3,450,000.00	(200,000.00)	-6%	1,626,126.75	3,134,071.53	3,421,277.87
5185	Recycling Revenue	113,200.00	103,500.00	9,700.00	9%	64,699.29	147,962.67	61,888.76
5186	Metal Recycling Revenue	45,000.00	45,000.00	-	0%	28,849.50	44,933.73	51,630.72
5190	Stump/Yard Waste/Mulch Revenue	35,000.00	30,000.00	5,000.00	17%	190.00	34,149.60	52,172.50
5195	Tire Revenue	25,000.00	25,000.00	-	0%	-	28,836.25	17,563.00
Account Classification Total: CHG SVC - Charges for Services		3,468,200.00	3,653,500.00	(185,300.00)	-5%	1,719,865.54	3,389,953.78	3,604,532.85
<i>INT/PEN - Interest & Penalties</i>								
4700	Interest On Investments	5,000.00	5,000.00	-	0%	48,009.49	48,932.62	16,328.93
4710	Penalty/Fees	1,600.00	2,000.00	(400.00)	-20%	489.42	1,625.16	1,543.79
Account Classification Total: INT/PEN - Interest & Penalties		6,600.00	7,000.00	(400.00)	-6%	48,498.91	50,557.78	17,872.72
<i>INTGOV ST - Intergovernmental - State Revenues</i>								
5795	Other Grants	-	-	-	N/A	-	12,000.00	-
Account Classification Total: INTGOV ST - Intergovernmental - State Revenues					0%		12,000.00	
<i>OTH REV - Other Revenue</i>								
5850	Other Revenue	225,000.00	230,000.00	(5,000.00)	-2%	176.50	12,109.07	39,887.92
Account Classification Total: OTH REV - Other Revenue		225,000.00	230,000.00	(5,000.00)	-2%	176.50	12,109.07	39,887.92
<i>TRNS IN - Transfers In</i>								
5975.100	Transfers From (To) Reserve	268,538.00	(28,424.00)	296,962.00	-1045%	-	-	-
5985.100	Transfer from General Fund Recycling Grant	1,033,339.00	1,042,255.00	(8,916.00)	-1%	1,042,255.00	663,294.00	-
5985.200	Transfer from General Fund Conv. Centers Grant	664,984.00	624,068.00	40,916.00	7%	624,068.00	504,505.00	-
Account Classification Total: TRNS IN - Transfers In		1,966,861.00	1,637,899.00	328,962.00	20%	1,666,323.00	1,167,799.00	-
REVENUES Total		6,021,661.00	5,903,399.00	118,262.00	2%	3,582,313.95	4,973,816.63	4,021,269.04

Fund: 680 - Landfill		FY2019 Budget Request									
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount			
EXPENSES											
Department: 7001 - Admin											
<i>PERS SVCS - Personnel Services</i>											
6000.100	Personnel Services Salaries	107,058.00	107,745.00	(687.00)	-1%	53,872.00	102,496.04	98,877.77			
6010.100	Benefits Fica & Fringe Benefits	61,782.00	59,649.00	2,133.00	4%	14,449.39	44,803.52	49,372.59			
6010.900	Benefits OPEB contribution	23,500.00	20,500.00	3,000.00	15%	-	17,703.60	14,739.96			
Account Classification Total: PERS SVCS - Personnel Services		192,340.00	187,894.00	4,446.00	2%	68,321.39	165,003.16	162,990.32			
<i>SUPP & MAT - Supplies & Materials</i>											
6100.010	Administrative Expense Administrative Expenses	17,000.00	17,000.00	-	0%	8,407.93	14,212.00	16,861.36			
6100.100	Administrative Expense Dues and Subscriptions	575.00	575.00	-	0%	-	-	-			
6110.290	Supplies & Equipment Other Office Equipment	-	-	-	N/A	-	36.98	-			
6150.050	Uniforms & Personal Equipment Uniforms	700.00	700.00	-	0%	542.96	461.00	604.14			
Account Classification Total: SUPP & MAT - Supplies & Materials		18,275.00	18,275.00	-	0%	8,950.89	14,709.98	17,465.50			
<i>MAINT & SVCS - Maintenance & Services</i>											
6530.100	Consulting Services Professional Fees	11,500.00	8,500.00	3,000.00	35%	10,400.00	8,400.00	8,029.86			
6550.135	Building Site Expenses Insurance Claim Expenses	-	-	-	N/A	-	-	1,000.00			
Account Classification Total: MAINT & SVCS - Maintenance & Services		11,500.00	8,500.00	3,000.00	35%	10,400.00	8,400.00	9,029.86			
<i>OTHR CHGS - Other Charges</i>											
7000.020	Travel, Training & Expense Board Member Allowance	1,500.00	1,200.00	300.00	25%	450.00	1,000.00	900.00			
7170.010	Benefits & Insurance Allowance for COLA	4,800.00	-	4,800.00	N/A	-	-	-			
7170.100	Benefits & Insurance Property & Liability Insurance	12,250.00	12,250.00	-	0%	11,220.20	9,963.00	14,576.16			
Account Classification Total: OTHR CHGS - Other Charges		18,550.00	13,450.00	5,100.00	38%	11,670.20	10,963.00	15,476.16			
<i>INTFND CHGS - Interfund Charges</i>											
8010.030	Interfund Treasurer's Support - Salary	65,000.00	62,538.00	2,462.00	4%	31,268.77	58,942.00	57,503.42			
8010.040	Interfund Treasurer's Support - Fringe	29,100.00	28,079.00	1,021.00	4%	14,039.68	25,427.58	24,139.92			
8010.050	Interfund Public Works & Admin - Benefits	61,200.00	59,109.00	2,091.00	4%	29,554.55	53,914.18	51,491.56			
8010.060	Interfund Public Works & Admin - Salaries	137,000.00	131,646.00	5,354.00	4%	65,823.03	124,974.98	122,657.34			
Account Classification Total: INTFND CHGS - Interfund Charges		292,300.00	281,372.00	10,928.00	4%	140,686.03	263,258.74	255,792.24			
Department Total: 7001 - Admin		532,965.00	509,491.00	23,474.00	5%	240,028.51	462,334.88	460,754.08			

Fund: 680 - Landfill

FY2019 Budget Request

Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
Department: 7002 - Solid Waste								
<i>PERS SVCS - Personnel Services</i>								
6000.100	Personnel Services Salaries	866,232.00	849,319.00	16,913.00	2%	409,834.65	825,468.96	765,338.50
6000.400	Personnel Services Overtime Pay	5,000.00	-	5,000.00	N/A	-	142.82	95.52
6010.100	Benefits Fica & Fringe Benefits	509,409.00	487,364.00	22,045.00	5%	188,931.20	458,883.66	420,248.22
6010.900	Benefits OPEB contribution	190,000.00	150,000.00	40,000.00	27%	-	145,923.12	122,504.53
	Account Classification Total: PERS SVCS - Personnel Services	1,570,641.00	1,486,683.00	83,958.00	6%	598,765.85	1,430,418.56	1,308,186.77
<i>SUPP & MAT - Supplies & Materials</i>								
6110.090	Supplies & Equipment Computers & Printers	790.00	790.00	-	0%	-	-	-
6110.340	Supplies & Equipment Safety Program Equipment	1,335.00	500.00	835.00	167%	-	119.24	521.35
6110.390	Supplies & Equipment Small Equipment	15,500.00	15,500.00	-	0%	24,001.42	21,269.80	-
6110.420	Supplies & Equipment Tools & Supplies	2,000.00	2,000.00	-	0%	133.76	1,531.49	1,129.90
6150.050	Uniforms & Personal Equipment Uniforms	8,750.00	7,500.00	1,250.00	17%	8,214.94	6,673.12	7,130.56
	Account Classification Total: SUPP & MAT - Supplies & Materials	28,375.00	26,290.00	2,085.00	8%	32,350.12	29,593.65	8,781.81
<i>MAINT & SVCS - Maintenance & Services</i>								
6530.040	Consulting Services Consulting Services	125,000.00	200,000.00	(75,000.00)	-38%	38,239.16	112,444.35	106,464.26
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	70,000.00	70,000.00	-	0%	18,157.02	31,481.23	37,031.29
6540.030	Vehicle Operating Expenses Vehicle Maintenance	10,000.00	10,000.00	-	0%	1,451.77	4,338.15	3,282.46
6540.070	Vehicle Operating Expenses Off-road Fuel	130,000.00	130,000.00	-	0%	61,846.77	79,967.44	67,566.69
6540.080	Vehicle Operating Expenses Heavy Equipment Maintenance	198,500.00	160,000.00	38,500.00	24%	83,332.33	133,219.89	131,617.96
6550.020	Building Site Expenses Buildings & Grounds Maintenance	135,000.00	130,000.00	5,000.00	4%	61,806.44	123,691.89	98,199.26
6550.060	Building Site Expenses Electricity	30,000.00	20,000.00	10,000.00	50%	10,378.34	24,269.35	18,752.78
6550.270	Building Site Expenses Telephone	5,000.00	8,000.00	(3,000.00)	-38%	1,367.93	3,615.06	11,238.97
6700.610	Other Maint. & Svcs Leachate Treatment	195,000.00	180,000.00	15,000.00	8%	67,788.82	150,578.64	216,895.63
	Account Classification Total: MAINT & SVCS - Maintenance & Services	898,500.00	908,000.00	(9,500.00)	-1%	344,368.58	663,606.00	691,049.30
<i>OTHR CHGS - Other Charges</i>								
7000.060	Travel, Training & Expense Educational Training	1,649.00	800.00	849.00	106%	212.00	1,500.09	1,333.07
7170.010	Benefits & Insurance Allowance for COLA	35,500.00	-	35,500.00	N/A	-	-	-
7200.010	Bond & Interest Expense Interest Expense	653,000.00	573,000.00	80,000.00	14%	217,175.66	32,944.44	36,259.67
7200.020	Bond & Interest Expense Bond Interest Expense	190,000.00	190,000.00	-	0%	41,188.37	82,499.99	49,048.08
7200.030	Bond & Interest Expense Bond Issuance Expense	-	-	-	N/A	-	922.90	922.90
	Account Classification Total: OTHR CHGS - Other Charges	880,149.00	763,800.00	116,349.00	15%	258,576.03	117,867.42	87,563.72
<i>CAP EQ - Capital Equipment</i>								
9010	Capital Equipment	175,000.00	258,000.00	(83,000.00)	-32%	-	-	-
9100.010	Depreciation Depreciation Expense	600,000.00	600,000.00	-	0%	-	473,277.81	661,183.65
9100.500	Depreciation Reserve for Closure	400,000.00	400,000.00	-	0%	-	334,545.00	(24,514.40)
	Account Classification Total: CAP EQ - Capital Equipment	1,175,000.00	1,258,000.00	(83,000.00)	-7%	-	807,822.81	636,669.25
	Department Total: 7002 - Solid Waste	4,552,665.00	4,442,773.00	109,892.00	2%	1,234,060.58	3,049,308.44	2,732,250.85

Fund: 680 - Landfill		FY2019 Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
Department: 7003 - Recycle								
<i>PERS SVCS - Personnel Services</i>								
6000.100	Personnel Services Salaries	329,237.00	309,621.00	19,616.00	6%	154,810.28	285,828.65	362,661.89
6010.100	Benefits Fica & Fringe Benefits	187,040.00	176,224.00	10,816.00	6%	72,052.20	153,029.04	174,404.16
6010.900	Benefits OPEB contribution	63,000.00	50,000.00	13,000.00	26%	-	50,371.62	43,816.57
	Account Classification Total: PERS SVCS - Personnel Services	579,277.00	535,845.00	43,432.00	8%	226,862.48	489,229.31	580,882.62
<i>SUPP & MAT - Supplies & Materials</i>								
6110.090	Supplies & Equipment Computers & Printers	790.00	790.00	-	0%	-	-	79.88
6110.340	Supplies & Equipment Safety Program Equipment	2,000.00	1,500.00	500.00	33%	454.52	497.82	1,276.31
6110.420	Supplies & Equipment Tools & Supplies	11,500.00	11,500.00	-	0%	-	477.28	2,652.47
6150.050	Uniforms & Personal Equipment Uniforms	3,150.00	2,700.00	450.00	17%	2,941.53	2,474.92	3,364.46
	Account Classification Total: SUPP & MAT - Supplies & Materials	17,440.00	16,490.00	950.00	6%	3,396.05	3,450.02	7,373.12
<i>MAINT & SVCS - Maintenance & Services</i>								
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	40,000.00	40,000.00	-	0%	5,217.58	22,416.31	23,818.02
6540.030	Vehicle Operating Expenses Vehicle Maintenance	3,500.00	3,500.00	-	0%	1,247.17	2,566.31	3,246.12
6540.070	Vehicle Operating Expenses Off-road Fuel	10,000.00	10,000.00	-	0%	2,348.62	9,749.54	4,680.26
6540.080	Vehicle Operating Expenses Heavy Equipment Maintenance	30,000.00	30,000.00	-	0%	16,245.50	47,813.64	31,501.26
6550.020	Building Site Expenses Buildings & Grounds Maintenance	30,000.00	20,000.00	10,000.00	50%	9,019.19	28,743.97	31,757.99
6550.060	Building Site Expenses Electricity	30,000.00	30,000.00	-	0%	10,254.92	28,575.40	29,984.24
6550.270	Building Site Expenses Telephone	3,500.00	3,500.00	-	0%	721.72	1,809.13	4,351.04
6700.620	Other Maint. & Svcs Tire Recycling	17,000.00	13,000.00	4,000.00	31%	9,001.60	12,499.20	16,190.22
6700.630	Other Maint. & Svcs Electronics Removal	-	25,000.00	(25,000.00)	-100%	-	28,933.35	61,180.40
6700.640	Other Maint. & Svcs Special Events	42,000.00	42,000.00	-	0%	82.80	27,188.14	53,717.29
6700.660	Other Maint. & Svcs HHW Ads	5,000.00	5,000.00	-	0%	1,534.00	4,420.00	5,456.73
	Account Classification Total: MAINT & SVCS - Maintenance & Services	211,000.00	222,000.00	(11,000.00)	-5%	55,673.10	214,714.99	265,883.57
<i>OTHR CHGS - Other Charges</i>								
7000.060	Travel, Training & Expense Educational Training	1,314.00	1,800.00	(486.00)	-27%	-	1,024.09	1,059.12
7170.010	Benefits & Insurance Allowance for COLA	12,500.00	-	12,500.00	N/A	-	-	-
7200.010	Bond & Interest Expense Interest Expense	40,500.00	40,000.00	500.00	1%	23,144.94	2,996.32	4,149.98
	Account Classification Total: OTHR CHGS - Other Charges	54,314.00	41,800.00	12,514.00	30%	23,144.94	4,020.41	5,209.10
<i>CAP EQ - Capital Equipment</i>								
9010	Capital Equipment	74,000.00	135,000.00	(61,000.00)	-45%	-	-	-
9100.010	Depreciation Depreciation Expense	-	-	-	N/A	-	143,988.80	131,495.16
	Account Classification Total: CAP EQ - Capital Equipment	74,000.00	135,000.00	(61,000.00)	-45%	-	143,988.80	131,495.16
	Department Total: 7003 - Recycle	936,031.00	951,135.00	(15,104.00)	-2%	309,076.57	855,403.53	990,843.57
	EXPENSES Total	6,021,661.00	5,903,399.00	118,262.00	2%	1,783,165.66	4,367,046.85	4,183,848.50
	Fund REVENUE Total: 680 - Landfill	6,021,661.00	5,903,399.00	118,262.00	2%	3,582,313.95	4,973,816.63	4,021,269.04
	Fund EXPENSE Total: 680 - Landfill	6,021,661.00	5,903,399.00	118,262.00	2%	1,783,165.66	4,367,046.85	4,183,848.50
	Fund Total: 680 - Landfill	-	-	-	0%	1,799,148.29	606,769.78	(162,579.46)

**WORCESTER COUNTY
WATER & WASTEWATER SERVICES
ENTERPRISE FUND**

REVENUE

<u>Account Name</u>	<u>FY16 Actual</u>	<u>FY17 Actual</u>	<u>FY18 Budget</u>	<u>FY18 Actual as of 12/31/2017</u>	<u>FY19 Budget</u>	<u>Variance</u>
Charges for Services	9,516,375	9,830,522	10,501,270	5,497,630	11,187,690	686,420
Interest & Penalties	127,849	139,004	131,700	70,660	139,200	7,500
Operating Grants	26,000	26,000	26,000	26,000	26,000	-
Other Revenue	922,569	2,576,780	151,850	267,387	161,875	10,025
Transfers from (to) Reserves	164,935	5,747,017	1,117	-	(59,525)	(60,642)
Total	10,757,728	18,319,323	10,811,937	5,861,677	11,455,240	643,303

**WATER & WASTEWATER
HOOK UP AND RELATED FEES
REQUESTED FY 2019**

**FY2018 FY2019
APPROVED REQUESTED**

WATER SERVICE INSTALLATION WITHOUT FIRE	
3/4" - Existing Homes Only	\$1,800
	\$1,800
WATER SERVICE INSTALLATION WITH FIRE SERVICE	
1.0"	\$2,550
1.5"	\$3,857
2.0"	\$5,451
1.0" - Briddletown Domestic Water Install Only- No Meter	\$1,718
1.0" - Edgewater Acres Water Service Install (at nantucket pt)	\$2,675
	\$1,718
	\$2,675

FIRE SERVICE ONLY WITH DETECTOR CHECK

1.5"	\$2,020
2.0"	\$2,230
	\$2,020
	\$2,230

SEWER SERVICE INSTALLATION

Sewer lateral	\$2,606
Ocean Pines - Tank/Lateral Install and Tank Fee	\$3,331
Snug Harbor Sub-Area Section 1- (Local share)	\$2,775
Snug Harbor Sub-Area Section 2- (Construction Costs & Grinder Pump)	\$6,800
Edgewater Acres Sewer- Sussex County Fee	\$5,775
	\$6,360 A

A- Fee set by Sussex County. Good through 6/30/18- subject to change after that date.

FUTURE CAPITAL IMPROVEMENT CHARGE PER EDU

Edgewater	Water/Sewer	\$600
Landings	Water/Sewer	\$600
Lighthouse Sound	Sewer	\$600
Mystic Harbour	Water	\$500
Mystic Harbour	Sewer	\$1,000
Newark	Water/Sewer	\$600
Ocean Pines	Water/Sewer	\$513
Riddle Farm	Water/Sewer	\$600
River Run	Water	\$950
West Ocean City	Sewer	\$600
		\$600
		\$600
		\$600
		\$500
		\$1,000
		\$600
		\$513
		\$600
		\$950
		\$600

**WATER & WASTEWATER
HOOK UP AND RELATED FEES
REQUESTED FY 2019**

**FY2018 FY2019
APPROVED REQUESTED**

EQUITY CONTRIBUTIONS & CONSTRUCTION COSTS PER EDU

Landings Service Area		
Water	\$4,666	\$4,666
Sewer	\$13,625	\$13,625
Lighthouse Sound Service Area		
Sewer	\$6,100	\$6,100
Mystic Harbour Service Area		
Water	\$3,000	\$3,000
Sewer	\$7,700	\$7,956 *
Newark Service Area		
Water/Sewer	\$8,156	\$8,156
Ocean Pines Service Area		
Water	\$3,000	\$3,000
Sewer	\$11,573	\$11,625 *
Pines Plaza Water & Sewer Construction	\$5,300	\$5,300
Riddle Farm Service Area		
Water (Including Route 50 Corridor Water)	\$6,323	\$6,323
Route 50 Corridor Water Construction	\$2,700	\$2,700
Sewer	\$8,896	\$8,896
Route 50 Corridor Sewer	\$4,926	\$4,926 B
Snug Harbour Sub-Area Section 3		
Sewer (includes equity contrib, con costs, hookup & misc fees)	\$21,813	\$21,813

B - The additional money the County collects for the sewer is distributed per the Contract.

* - FY19 Proposed Changes

**WORCESTER COUNTY
WATER & WASTEWATER ENTERPRISE FUND
REQUESTED FEE SCHEDULE
FISCAL YEAR 2019**

TERMINATION SERVICE FEE	\$ 50.00
REQUEST WATER SHUT-OFF	\$ 25.00
REQUEST WATER TURN-ON	\$ 25.00
CALL IN DURING NON-WORKING HOURS, IF HOMEOWNERS PROBLEM	\$ 100.00
TEST WATER METER (IF METER PROVES TO BE ACCURATE)	\$ 62.50
RETURNED CHECK	\$ 25.00
REQUEST SPECIAL METER READING (I.E. ATTORNEY, REALTOR ETC.)	\$ 25.00
BULK WATER SALE ANNUAL PERMIT CHARGE Metered usage shall be billed at \$5.00 per thousand gallons with a \$5.00 connection charge	\$ 50.00

**WORCESTER COUNTY
WATER & WASTEWATER SERVICES
ENTERPRISE FUND BY SERVICE AREA**

Assateague Point Service Area

Account Name	FY19 Budget	FY18 Budget	\$ Variance	% Variance	FY18 Actual	FY17 Actual	FY16 Actual
Charges for Services	234,100	218,800	15,300	7%	104,328	221,993	218,855
Interest & Penalties	4,000	4,000	-	0%	2,125	4,047	3,655
Other Revenue	-	-	-	0%	843	1,260	97,512
Total Revenues	238,100	222,800	15,300	7%	107,296	227,300	320,022
Personnel Services	82,706	80,938	1,768	2%	37,971	75,955	69,304
Supplies & Materials	31,992	29,909	2,083	7%	3,514	18,790	20,597
Maintenance & Services	105,712	85,645	20,067	23%	34,115	91,053	77,086
Other Charges	7,657	5,357	2,300	43%	-	4,914	4,298
Interfund Charges	29,290	29,526	(236)	-1%	6,822	27,739	27,421
Depreciation Expense	-	-	-	0%	-	86,053	80,452
Total Expenses	257,357	231,375	25,982	11%	82,421	304,504	279,158
Net Income (Loss)	(19,257)	(8,575)	(10,682)	125%	24,875	(77,204)	40,864

Proposed Quarterly Rates

	FY19	FY18	\$ Change	NEW RATE
Grinder Pump Surcharge (flat rate)	10.00	-	10.00	
Water & Sewer per Park Trailer (flat rate- 110 gpd/unit)	85.00	80.00	5.00	
Sewer Only per EDU (flat rate - 250 gpd/unit)	135.50	127.50	8.00	
Snug Harbor Debt Service per EDU	162.50	162.50	-	

Fund: 520 - Assateague Point		FY2019 Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
Fund: 520 - Assateague Point								
REVENUES								
<i>CHG SVC - Charges for Services</i>								
5000.100	Domestic Water Service	44,600.00	42,000.00	2,600.00	6%	21,000.00	42,000.00	42,000.00
5005.100	Commercial Water Service	800.00	800.00	-	0%	400.00	800.00	800.00
5010.100	Domestic Sewer Service	173,500.00	161,000.00	12,500.00	8%	75,367.50	160,297.50	160,935.00
5015.100	Commercial Sewer Service	15,200.00	15,000.00	200.00	1%	7,560.00	15,120.00	15,120.00
5040	Hook-Ups	-	-	-	N/A	-	3,775.00	-
Account Classification Total: CHG SVC - Charges for Services		234,100.00	218,800.00	15,300.00	7%	104,327.50	221,992.50	218,855.00
<i>INT/PEN - Interest & Penalties</i>								
4710	Penalty/Fees	4,000.00	4,000.00	-	0%	2,125.36	4,047.63	3,655.41
Account Classification Total: INT/PEN - Interest & Penalties		4,000.00	4,000.00	-	0%	2,125.36	4,047.63	3,655.41
<i>OTH REV - Other Revenue</i>								
5850	Other Revenue	-	-	-	N/A	843.21	1,259.92	97,512.24
Account Classification Total: OTH REV - Other Revenue		-	-	-	0%	843.21	1,259.92	97,512.24
<i>TRNS IN - Transfers In</i>								
5975.100	Transfers From (To) Reserve	19,257.00	8,575.00	10,682.00	125%	-	-	-
Account Classification Total: TRNS IN - Transfers In		19,257.00	8,575.00	10,682.00	125%	-	-	-
REVENUES Total		257,357.00	231,375.00	25,982.00	11%	107,296.07	227,300.05	320,022.65

Fund: 520 - Assateague Point		FY2019 Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
EXPENSES								
<i>PERS SVCS - Personnel Services</i>								
6000.100	Personnel Services Salaries	3,000.00	3,000.00	-	0%	914.47	3,680.74	2,503.89
6000.200	Personnel Services Salaries-Support Group	40,969.00	40,876.00	93.00	0%	21,874.60	35,279.23	33,785.32
6000.300	Personnel Services Salaries-Construction	6,434.00	6,112.00	322.00	5%	3,078.66	7,599.50	6,573.05
6000.400	Personnel Services Overtime Pay	2,500.00	2,500.00	-	0%	897.03	2,795.11	2,355.74
6010.100	Benefits Fica & Fringe Benefits	26,747.00	25,594.00	1,153.00	5%	11,206.15	24,264.44	21,773.64
6010.900	Benefits OPEB contribution	3,056.00	2,856.00	200.00	7%	-	2,336.02	2,312.69
Account Classification Total: PERS SVCS - Personnel Services		82,706.00	80,938.00	1,768.00	2%	37,970.91	75,955.04	69,304.33
<i>SUPP & MAT - Supplies & Materials</i>								
6100.010	Administrative Expense Administrative Expenses	4,180.00	4,180.00	-	0%	487.05	5,790.09	4,619.29
6110.060	Supplies & Equipment Chemicals	13,000.00	13,000.00	-	0%	316.11	7,742.24	10,884.87
6110.090	Supplies & Equipment Computers & Printers	88.00	-	88.00	N/A	-	-	-
6110.340	Supplies & Equipment Safety Program Equipment	485.00	485.00	-	0%	-	205.75	575.45
6110.390	Supplies & Equipment Small Equipment	8,000.00	8,000.00	-	0%	-	259.26	474.62
6110.420	Supplies & Equipment Tools & Supplies	400.00	400.00	-	0%	85.27	711.09	344.96
6150.050	Uniforms & Personal Equipment Uniforms	339.00	344.00	(5.00)	-1%	-	239.46	314.52
6200.010	Other Supplies & Materials Lab Testing	4,500.00	3,000.00	1,500.00	50%	2,140.48	3,551.96	3,006.39
6200.030	Other Supplies & Materials Testing Supplies	1,000.00	500.00	500.00	100%	484.65	289.86	377.39
Account Classification Total: SUPP & MAT - Supplies & Materials		31,992.00	29,909.00	2,083.00	7%	3,513.56	18,789.71	20,597.49
<i>MAINT & SVCS - Maintenance & Services</i>								
6500.010	Systems Maintenance Collection System Maintenance	10,000.00	10,000.00	-	0%	454.95	18,005.59	3,350.57
6500.012	Systems Maintenance Grinder Pump	30,000.00	20,000.00	10,000.00	50%	18,488.24	24,758.24	10,233.79
6500.020	Systems Maintenance Water Plant/System Maint	4,000.00	4,000.00	-	0%	1,658.82	3,378.12	1,840.70
6500.030	Systems Maintenance Wastewater Treatment Plant Maint	15,000.00	15,000.00	-	0%	1,314.74	9,402.76	17,570.57
6500.040	Systems Maintenance WWW Paving	2,000.00	2,000.00	-	0%	1,421.96	2,101.24	5,736.22
6530.100	Consulting Services Professional Fees	10,950.00	880.00	10,080.00	1145%	-	840.00	1,563.20
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	4,335.00	5,865.00	(1,530.00)	-26%	-	4,476.17	9,037.80
6550.020	Building Site Expenses Buildings & Grounds Maintenance	750.00	750.00	-	0%	286.57	919.08	268.16
6550.060	Building Site Expenses Electricity	25,000.00	25,000.00	-	0%	10,489.29	23,069.10	23,580.58
6700.500	Other Maint. & Svcs Water & Wastewater Construction	3,667.00	2,150.00	1,517.00	71%	-	4,102.33	3,904.39
Account Classification Total: MAINT & SVCS - Maintenance & Services		105,712.00	85,645.00	20,067.00	23%	34,114.57	91,052.63	77,085.98

Fund: 520 - Assateague Point		FY2019 Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
<i>OTHR CHGS - Other Charges</i>								
7000.060	Travel, Training & Expense Educational Training	357.00	357.00	-	0%	-	387.62	272.15
7170.010	Benefits & Insurance Allowance for COLA	1,800.00	-	1,800.00	N/A	-	-	-
7170.100	Benefits & Insurance Property & Liability Insurance	5,500.00	5,000.00	500.00	10%	-	4,526.83	4,026.22
	Account Classification Total: OTHR CHGS - Other Charges	7,657.00	5,357.00	2,300.00	43%	-	4,914.45	4,298.37
<i>INTFND CHGS - Interfund Charges</i>								
8010.030	Interfund Treasurer's Support - Salary	8,059.00	7,780.00	279.00	4%	1,970.55	8,094.21	7,941.70
8010.040	Interfund Treasurer's Support - Fringe	3,560.00	3,493.00	67.00	2%	884.78	3,491.84	3,333.92
8010.050	Interfund Public Works & Admin - Benefits	5,434.00	5,656.00	(222.00)	-4%	1,229.18	4,868.18	4,773.86
8010.060	Interfund Public Works & Admin - Salaries	12,237.00	12,597.00	(360.00)	-3%	2,737.59	11,284.62	11,371.74
	Account Classification Total: INTFND CHGS - Interfund Charges	29,290.00	29,526.00	(236.00)	-1%	6,822.10	27,738.85	27,421.22
<i>CAP EQ - Capital Equipment</i>								
9100.010	Depreciation Depreciation Expense	-	-	-	N/A	-	86,053.00	80,452.00
	Account Classification Total: CAP EQ - Capital Equipment	-	-	-	0%	-	86,053.00	80,452.00
	EXPENSES Total	257,357.00	231,375.00	25,982.00	11%	82,421.14	304,503.68	279,159.39
	Fund REVENUE Total: 520 - Assateague Point	257,357.00	231,375.00	25,982.00	11%	107,296.07	227,300.05	320,022.65
	Fund EXPENSE Total: 520 - Assateague Point	257,357.00	231,375.00	25,982.00	11%	82,421.14	304,503.68	279,159.39
	Fund Total: 520 - Assateague Point	-	-	-	0%	24,874.93	(77,203.63)	40,863.26

**WORCESTER COUNTY
WATER & WASTEWATER SERVICES
ENTERPRISE FUND BY SERVICE AREA**

Bridgetown Service Area

<u>Account Name</u>	<u>FY19 Budget</u>	<u>FY18 Budget</u>	<u>\$ Variance</u>	<u>% Variance</u>	<u>FY18 Actual</u>	<u>FY17 Actual</u>	<u>FY16 Actual</u>
Charges for Services	12,550	13,700	(1,150)	-8%	5,810	15,700	10,719
Interest & Penalties	1,000	1,000	-	0%	239	675	649
Operating Grant	26,000	26,000	-	0%	26,000	26,000	26,000
Other Revenue	-	-	-	0%	61	90	128
Total Revenues	39,550	40,700	(1,150)	-3%	32,110	42,465	37,496
Personnel Services	9,870	9,617	253	3%	3,630	4,127	3,661
Supplies & Materials	1,027	965	62	6%	353	688	662
Maintenance & Services	30,923	29,500	1,423	5%	10,239	27,665	26,407
Other Charges	569	349	220	63%	-	193	168
Interfund Charges	1,378	1,346	32	2%	319	1,298	1,277
Depreciation Expense	-	-	-	0%	-	11,317	11,317
Total Expenses	43,767	41,777	1,990	5%	14,540	45,287	43,491
Net Income (Loss)	(4,217)	(1,077)	(3,140)	292%	17,570	(2,822)	(5,995)

Proposed Quarterly Rates

	<u>FY19</u>	<u>FY18</u>	<u>\$ Change</u>
Domestic Water Only (flat rate)	61.00	61.00	-
Commercial Water Only Base Fee Range (per EDU's)			
1 EDU	49.50	45.00	4.50
2 EDU's	68.75	62.50	6.25
3-13 EDU's	137.50	125.00	12.50
14-24 EDU's	206.25	187.50	18.75
25-39 EDU's	275.00	250.00	25.00
40+ EDU's	412.50	375.00	37.50
Commercial Water Only Usage (per 1k gal)	9.19	9.19	-
Swimming pool charge (flat rate)	22.00	22.00	-
Irrigation system charge (flat rate)	25.00	25.00	-

Fund: 525 - Briddletown		FY2019 Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
Fund: 525 - Briddletown								
REVENUES								
<i>CHG SVC - Charges for Services</i>								
5000.100	Domestic Water Service	11,000.00	11,000.00	-	0%	5,085.00	10,048.00	10,719.00
5005.100	Commercial Water Service	550.00	500.00	50.00	10%	250.00	285.00	-
5005.200	Commercial Water Usage	1,000.00	2,200.00	(1,200.00)	-55%	475.03	1,098.94	-
5040	Hook-Ups	-	-	-	N/A	-	4,268.00	-
Account Classification Total: CHG SVC - Charges for Services		12,550.00	13,700.00	(1,150.00)	-8%	5,810.03	15,699.94	10,719.00
<i>INT/PEN - Interest & Penalties</i>								
4710	Penalty/Fees	1,000.00	1,000.00	-	0%	239.17	674.96	649.13
Account Classification Total: INT/PEN - Interest & Penalties		1,000.00	1,000.00	-	0%	239.17	674.96	649.13
<i>OP GRT - Operating Grant</i>								
5815	Operating Grant	26,000.00	26,000.00	-	0%	26,000.00	26,000.00	26,000.00
Account Classification Total: OP GRT - Operating Grant		26,000.00	26,000.00	-	0%	26,000.00	26,000.00	26,000.00
<i>OTH REV - Other Revenue</i>								
5850	Other Revenue	-	-	-	N/A	60.82	90.10	127.95
Account Classification Total: OTH REV - Other Revenue		-	-	-	0%	60.82	90.10	127.95
<i>TRNS IN - Transfers In</i>								
5975.100	Transfers From (To) Reserve	4,217.00	1,077.00	3,140.00	292%	-	-	-
Account Classification Total: TRNS IN - Transfers In		4,217.00	1,077.00	3,140.00	292%	-	-	-
REVENUES Total		43,767.00	41,777.00	1,990.00	5%	32,110.02	42,465.00	37,496.08

Fund: 525 - Briddletown

		FY2019 Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
EXPENSES								
<i>PERS SVCS - Personnel Services</i>								
6000.100	Personnel Services Salaries	-	-	-	N/A	-	-	10.29
6000.200	Personnel Services Salaries-Support Group	5,623.00	5,610.00	13.00	0%	1,231.37	2,003.00	2,279.32
6000.300	Personnel Services Salaries-Construction	536.00	509.00	27.00	5%	1,268.86	492.67	-
6010.100	Benefits Fica & Fringe Benefits	3,341.00	3,128.00	213.00	7%	1,129.33	1,495.06	1,230.70
6010.900	Benefits OPEB contribution	370.00	370.00	-	0%	-	136.08	140.43
Account Classification Total: PERS SVCS - Personnel Services		9,870.00	9,617.00	253.00	3%	3,629.56	4,126.81	3,660.74
<i>SUPP & MAT - Supplies & Materials</i>								
6100.010	Administrative Expense Administrative Expenses	401.00	351.00	50.00	14%	30.17	399.61	344.66
6110.090	Supplies & Equipment Computers & Printers	12.00	-	12.00	N/A	-	-	-
6110.340	Supplies & Equipment Safety Program Equipment	67.00	67.00	-	0%	-	10.44	38.82
6110.390	Supplies & Equipment Small Equipment	-	-	-	N/A	-	14.74	32.02
6150.050	Uniforms & Personal Equipment Uniforms	47.00	47.00	-	0%	-	13.62	21.22
6200.010	Other Supplies & Materials Lab Testing	500.00	500.00	-	0%	322.60	250.00	225.00
Account Classification Total: SUPP & MAT - Supplies & Materials		1,027.00	965.00	62.00	6%	352.77	688.41	661.72
<i>MAINT & SVCS - Maintenance & Services</i>								
6500.020	Systems Maintenance Water Plant/System Maint	2,000.00	500.00	1,500.00	300%	1,545.09	1,531.30	447.08
6530.100	Consulting Services Professional Fees	72.00	66.00	6.00	9%	-	63.00	63.00
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	595.00	805.00	(210.00)	-26%	-	231.28	586.80
6550.020	Building Site Expenses Buildings & Grounds Maintenance	150.00	150.00	-	0%	-	-	-
6550.060	Building Site Expenses Electricity	800.00	800.00	-	0%	94.55	226.92	915.30
6700.200	Other Maint. & Svcs Payment to Water Utility	27,000.00	27,000.00	-	0%	8,599.16	25,346.08	24,353.92
6700.500	Other Maint. & Svcs Water & Wastewater Construction	306.00	179.00	127.00	71%	-	265.95	41.19
Account Classification Total: MAINT & SVCS - Maintenance & Services		30,923.00	29,500.00	1,423.00	5%	10,238.80	27,664.53	26,407.29

Fund: 525 - Briddletown		FY2019 Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
<i>OTHR CHGS - Other Charges</i>								
7000.060	Travel, Training & Expense Educational Training	49.00	49.00	-	0%	-	22.04	18.36
7170.010	Benefits & Insurance Allowance for COLA	220.00	-	220.00	N/A	-	-	-
7170.100	Benefits & Insurance Property & Liability Insurance	300.00	300.00	-	0%	-	170.85	149.19
Account Classification Total: OTHR CHGS - Other Charges		569.00	349.00	220.00	63%	-	192.89	167.55
<i>INTFND CHGS - Interfund Charges</i>								
8010.030	Interfund Treasurer's Support - Salary	537.00	519.00	18.00	3%	131.37	539.61	529.44
8010.040	Interfund Treasurer's Support - Fringe	237.00	233.00	4.00	2%	58.99	232.79	222.26
8010.050	Interfund Public Works & Admin - Benefits	186.00	184.00	2.00	1%	39.97	158.31	155.26
8010.060	Interfund Public Works & Admin - Salaries	418.00	410.00	8.00	2%	89.03	366.98	369.80
Account Classification Total: INTFND CHGS - Interfund Charges		1,378.00	1,346.00	32.00	2%	319.36	1,297.69	1,276.76
<i>CAP EQ - Capital Equipment</i>								
9100.010	Depreciation Depreciation Expense	-	-	-	N/A	-	11,317.00	11,317.00
Account Classification Total: CAP EQ - Capital Equipment		43,767.00	41,777.00	1,990.00	5%	14,540.49	45,287.33	43,491.06
Fund REVENUE Total: 525 - Briddletown		43,767.00	41,777.00	1,990.00	5%	32,110.02	42,465.00	37,496.08
Fund EXPENSE Total: 525 - Briddletown		43,767.00	41,777.00	1,990.00	5%	14,540.49	45,287.33	43,491.06
Fund Total: 525 - Briddletown		-	-	-	0%	17,569.53	(2,822.33)	(5,994.98)

**WORCESTER COUNTY
WATER & WASTEWATER SERVICES
ENTERPRISE FUND BY SERVICE AREA**

Edgewater Acres Service Area

<u>Account Name</u>	<u>FY19 Budget</u>	<u>FY18 Budget</u>	<u>\$ Variance</u>	<u>% Variance</u>	<u>FY18 Actual</u>	<u>FY17 Actual</u>	<u>FY16 Actual</u>
Charges for Services	222,750	213,000	9,750	5%	111,120	213,541	188,440
Interest & Penalties	1,500	1,500	-	0%	1,029	1,698	1,552
Other Revenue	875	850	25	0%	437	874	3,716
Total Revenues	225,125	215,350	9,775	5%	112,586	216,113	193,707
Personnel Services	36,973	35,699	1,274	4%	16,096	36,897	32,798
Supplies & Materials	4,152	4,112	40	1%	294	3,899	3,709
Maintenance & Services	161,132	158,722	2,410	2%	78,845	140,670	153,651
Other Charges	2,875	2,075	800	39%	-	1,944	1,694
Interfund Charges	11,402	11,147	255	2%	2,578	10,482	10,361
Depreciation Expense	-	-	-	0%	-	4,370	4,370
Total Expenses	216,534	211,755	4,779	2%	97,813	198,261	206,583
Net Income (Loss)	8,591	3,595	4,996	139%	14,773	17,852	(12,876)

Proposed Quarterly Rates

	<u>FY19</u>	<u>FY18</u>	<u>\$ Change</u>
Domestic Water & Sewer Base Fee	160.00	150.00	10.00
Domestic Water Only Usage Range (per 1k gal)			
0 - 10,000 Gallons	7.25	7.25	-
10,001 - 35,000 Gallons	8.34	8.34	-
35,001 - 45,000 Gallons	9.00	9.00	-
over 45,000 Gallons	15.00	15.00	-
Domestic Water & Sewer (flat rate)	233.00	223.00	10.00
Sewer Accessibility charge per EDU	25.00	25.00	-
Sussex County front foot assessment per linear ft	0.02	0.02	-

Fund: 530 - Edgewater Acres			FY2019 Budget Request					Fund: 530 - Edgewater Acres		
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount		
Fund: 530 - Edgewater Acres										
REVENUES										
<i>CHG SVC - Charges for Services</i>										
5000.100	Domestic Water Service	48,850.00	44,000.00	4,850.00	11%	22,425.00	40,100.00	35,475.44		
5000.200	Domestic Water Usage	40,000.00	40,000.00	-	0%	23,963.80	45,813.99	33,247.63		
5010.100	Domestic Sewer Service	133,000.00	128,000.00	5,000.00	4%	64,281.00	123,552.00	118,816.56		
5020	Additional Assessments	900.00	1,000.00	(100.00)	-10%	450.00	900.00	900.00		
5040	Hook-Ups	-	-	-	N/A	-	2,575.00	-		
5925	Future Capital Development Reven	-	-	-	N/A	-	600.00	-		
Account Classification Total: CHG SVC - Charges for Services		222,750.00	213,000.00	9,750.00	5%	111,119.80	213,540.99	188,439.63		
<i>INT/PEN - Interest & Penalties</i>										
4710	Penalty/Fees	1,500.00	1,500.00	-	0%	1,028.78	1,697.69	1,551.83		
Account Classification Total: INT/PEN - Interest & Penalties		1,500.00	1,500.00	-	0%	1,028.78	1,697.69	1,551.83		
<i>TRANS IN - Transfers In</i>										
5975.100	Transfers From (To) Reserve	(8,591.00)	(3,595.00)	(4,996.00)	139%	-	-	-		
Account Classification Total: TRANS IN - Transfers In		(8,591.00)	(3,595.00)	(4,996.00)	139%	-	-	-		
<i>DEBT SRV REV - Debt Service Revenue</i>										
5980	Front Foot/EDU Revenue	875.00	850.00	25.00	3%	437.12	874.24	3,715.80		
Account Classification Total: DEBT SRV REV - Debt Service Revenue		875.00	850.00	25.00	3%	437.12	874.24	3,715.80		
REVENUES Total		216,534.00	211,755.00	4,779.00	2%	112,585.70	216,112.92	193,707.26		

Fund: 530 - Edgewater Acres

FY2019 Budget Request

Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
EXPENSES								
<i>PERS SVCS - Personnel Services</i>								
6000.100	Personnel Services Salaries	500.00	500.00	-	0%	-	546.49	583.08
6000.200	Personnel Services Salaries-Support Group	20,083.00	20,037.00	46.00	0%	9,892.45	20,872.85	18,253.06
6000.300	Personnel Services Salaries-Construction	2,145.00	2,037.00	108.00	5%	827.90	1,511.41	2,011.08
6000.400	Personnel Services Overtime Pay	500.00	500.00	-	0%	702.91	859.81	331.34
6010.100	Benefits Fica & Fringe Benefits	12,309.00	11,289.00	1,020.00	9%	4,672.44	11,881.26	10,394.02
6010.900	Benefits OPEB contribution	1,436.00	1,336.00	100.00	7%	-	1,224.86	1,225.70
Account Classification Total: PERS SVCS - Personnel Services		36,973.00	35,699.00	1,274.00	4%	16,095.70	36,896.68	32,798.28
<i>SUPP & MAT - Supplies & Materials</i>								
6100.010	Administrative Expense Administrative Expenses	1,505.00	1,505.00	-	0%	26.20	1,615.61	1,062.64
6110.090	Supplies & Equipment Computers & Printers	43.00	-	43.00	N/A	-	-	-
6110.340	Supplies & Equipment Safety Program Equipment	238.00	238.00	-	0%	-	108.95	310.89
6110.390	Supplies & Equipment Small Equipment	-	-	-	N/A	-	153.80	256.42
6150.050	Uniforms & Personal Equipment Uniforms	166.00	169.00	(3.00)	-2%	-	142.05	169.93
6200.010	Other Supplies & Materials Lab Testing	2,200.00	2,200.00	-	0%	268.00	1,878.55	1,909.04
Account Classification Total: SUPP & MAT - Supplies & Materials		4,152.00	4,112.00	40.00	1%	294.20	3,898.96	3,708.92
<i>MAINT & SVCS - Maintenance & Services</i>								
6500.010	Systems Maintenance Collection System Maintenance	4,000.00	4,000.00	-	0%	1,028.92	1,676.29	1,733.76
6500.020	Systems Maintenance Water Plant/System Maint	6,500.00	4,000.00	2,500.00	63%	-	5,384.23	4,500.36
6530.100	Consulting Services Professional Fees	360.00	330.00	30.00	9%	-	315.00	315.00
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	2,125.00	2,875.00	(750.00)	-26%	-	2,617.22	4,869.12
6550.020	Building Site Expenses Buildings & Grounds Maintenance	300.00	300.00	-	0%	-	538.29	15.83
6550.060	Building Site Expenses Electricity	5,000.00	5,000.00	-	0%	1,301.42	5,485.94	4,992.30
6550.270	Building Site Expenses Telephone	625.00	500.00	125.00	25%	294.05	410.99	605.87
6700.100	Other Maint. & Svcs Payment to Sewer Utility	75,000.00	75,000.00	-	0%	37,109.49	73,769.35	75,470.82
6700.200	Other Maint. & Svcs Payment to Water Utility	66,000.00	66,000.00	-	0%	39,110.82	49,656.32	59,377.49
6700.500	Other Maint. & Svcs Water & Wastewater Construction	1,222.00	717.00	505.00	70%	-	815.88	1,770.65
Account Classification Total: MAINT & SVCS - Maintenance & Services		161,132.00	158,722.00	2,410.00	2%	78,944.70	140,669.51	153,651.20

Fund: 530 - Edgewater Acres		FY2019 Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
<i>OTHR CHGS - Other Charges</i>								
7000.060	Travel, Training & Expense Educational Training	175.00	175.00	-	0%	-	229.94	147.03
7170.010	Benefits & Insurance Allowance for COLA	800.00	-	800.00	N/A	-	-	-
7170.100	Benefits & Insurance Property & Liability Insurance	1,900.00	1,900.00	-	0%	-	1,714.12	1,547.14
	Account Classification Total: OTHR CHGS - Other Charges	2,875.00	2,075.00	800.00	39%	-	1,944.06	1,694.17
<i>INTFND CHGS - Interfund Charges</i>								
8010.030	Interfund Treasurer's Support - Salary	3,089.00	2,982.00	107.00	4%	755.38	3,102.78	3,044.30
8010.040	Interfund Treasurer's Support - Fringe	1,365.00	1,339.00	26.00	2%	339.16	1,338.54	1,278.00
8010.050	Interfund Public Works & Admin - Benefits	2,137.00	2,115.00	22.00	1%	459.69	1,820.62	1,785.34
8010.060	Interfund Public Works & Admin - Salaries	4,811.00	4,711.00	100.00	2%	1,023.81	4,220.26	4,252.86
	Account Classification Total: INTFND CHGS - Interfund Charges	11,402.00	11,147.00	255.00	2%	2,578.04	10,482.20	10,360.50
<i>CAP EQ - Capital Equipment</i>								
9100.010	Depreciation Depreciation Expense	-	-	-	N/A	-	4,370.00	4,370.00
	Account Classification Total: CAP EQ - Capital Equipment	-	-	-	0%	-	4,370.00	4,370.00
	EXPENSES Total	216,534.00	211,755.00	4,779.00	2%	97,812.64	198,261.41	206,583.07
	Fund REVENUE Total: 530 - Edgewater Acres	216,534.00	211,755.00	4,779.00	2%	112,585.70	216,112.92	193,707.26
	Fund EXPENSE Total: 530 - Edgewater Acres	216,534.00	211,755.00	4,779.00	2%	97,812.64	198,261.41	206,583.07
	Fund Total: 530 - Edgewater Acres	-	-	-	0%	14,773.06	17,851.51	(12,875.81)

**WORCESTER COUNTY
WATER & WASTEWATER SERVICES
ENTERPRISE FUND BY SERVICE AREA**

Landings Service Area

<u>Account Name</u>	<u>FY19 Budget</u>	<u>FY18 Budget</u>	<u>\$ Variance</u>	<u>% Variance</u>	<u>FY18 Actual</u>	<u>FY17 Actual</u>	<u>FY16 Actual</u>
Charges for Services	302,000	286,900	15,100	5%	152,275	272,840	269,386
Interest & Penalties	5,000	4,500	500	11%	837	5,346	4,542
Other Revenue	-	-	-	0%	4,892	249	214,244
Total Revenues	307,000	291,400	15,600	5%	158,004	278,436	488,172
Personnel Services	166,964	162,683	4,281	3%	71,478	152,789	152,134
Supplies & Materials	58,447	58,005	442	1%	32,383	68,623	52,565
Maintenance & Services	122,544	124,925	(2,381)	-2%	46,739	150,703	118,306
Other Charges	6,526	2,826	3,700	131%	-	3,710	2,115
Interfund Charges	7,890	7,622	268	4%	1,754	7,134	7,057
Depreciation Expense	-	-	-	0%	-	231,475	231,475
Total Expenses	362,371	356,061	6,310	2%	152,355	614,435	563,652
Net Income (Loss)	(55,371)	(64,661)	9,290	-14%	5,649	(335,999)	(75,479)

Proposed Quarterly Rates

	<u>FY19</u>	<u>FY18</u>	<u>\$ Change</u>
Domestic Water & Sewer Base Fee	230.00	215.00	15.00
Domestic Water & Sewer Usage Range (per 1k gal)			
0 - 10,000 Gallons	1.60	1.60	-
10,001 - 25,000 Gallons	3.50	3.50	-
25,001 - 35,000 Gallons	6.00	6.00	-
35,001 - 45,000 Gallons	9.00	9.00	-
over 45,000 Gallons	15.00	15.00	-
Domestic Water Only (flat rate - Lewis Rd)	32.00	32.00	-
Water & Sewer Accessibility charge per EDU	220.00	210.00	10.00

Fund: 535 - Landings

FY2019 Budget Request

Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
REVENUES								
<i>CHG SVC - Charges for Services</i>								
5000.100	Domestic Water Service	30,000.00	28,600.00	1,400.00	5%	14,097.75	26,446.00	26,328.00
5000.200	Domestic Water Usage	7,000.00	7,000.00	-	0%	3,222.22	5,212.99	5,010.39
5010.100	Domestic Sewer Service	79,000.00	73,300.00	5,700.00	8%	37,140.00	69,000.00	69,000.00
5010.200	Domestic Sewer Usage	12,000.00	12,000.00	-	0%	8,302.94	10,581.46	10,647.89
5020	Additional Assessments	174,000.00	166,000.00	8,000.00	5%	83,212.50	158,450.00	158,400.00
5040	Hook-Ups	-	-	-	N/A	5,100.00	2,550.00	-
5825	Future Capital Development Reven	-	-	-	N/A	1,200.00	600.00	-
Account Classification Total: CHG SVC - Charges for Services		302,000.00	286,900.00	15,100.00	5%	152,275.41	272,840.45	269,386.28
<i>INT/PEN - Interest & Penalties</i>								
4710	Penalty/Fees	5,000.00	4,500.00	500.00	11%	836.73	5,346.30	4,541.70
Account Classification Total: INT/PEN - Interest & Penalties		5,000.00	4,500.00	500.00	11%	836.73	5,346.30	4,541.70
<i>OTH REV - Other Revenue</i>								
5042	Equity Contribution	-	-	-	N/A	4,666.00	-	4,666.00
5850	Other Revenue	-	-	-	N/A	226.17	249.11	209,578.31
Account Classification Total: OTH REV - Other Revenue		-	-	-	0%	4,892.17	249.11	214,244.31
<i>TRNS IN - Transfers In</i>								
5975.100	Transfers From (To) Reserve	55,371.00	64,661.00	(9,290.00)	-14%	-	-	-
Account Classification Total: TRNS IN - Transfers In		55,371.00	64,661.00	(9,290.00)	-14%	-	-	-
REVENUES Total		362,371.00	356,061.00	6,310.00	2%	158,004.31	278,435.86	488,172.29

Fund: 535 - Landings

FY2019 Budget Request

Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
EXPENSES								
<i>PERS SVCS - Personnel Services</i>								
6000.100	Personnel Services Salaries	3,000.00	3,000.00	-	0%	746.28	3,331.20	4,047.56
6000.200	Personnel Services Salaries-Support Group	94,792.00	94,576.00	216.00	0%	48,341.98	91,844.23	89,901.90
6000.300	Personnel Services Salaries-Construction	4,826.00	4,584.00	242.00	5%	861.86	2,120.94	1,760.04
6000.400	Personnel Services Overtime Pay	2,500.00	2,500.00	-	0%	1,919.49	2,273.42	3,274.18
6010.100	Benefits Fica & Fringe Benefits	55,476.00	52,053.00	3,423.00	7%	19,608.53	48,070.05	47,564.55
6010.900	Benefits OPEB contribution	6,370.00	5,970.00	400.00	7%	-	5,149.21	5,585.94
Account Classification Total: PERS SVCS - Personnel Services		166,964.00	162,683.00	4,281.00	3%	71,478.14	152,789.05	152,134.17
<i>SUPP & MAT - Supplies & Materials</i>								
6100.010	Administrative Expense Administrative Expenses	1,237.00	987.00	250.00	25%	74.50	1,451.85	855.65
6110.060	Supplies & Equipment Chemicals	40,000.00	40,000.00	-	0%	28,348.33	41,927.49	38,833.52
6110.090	Supplies & Equipment Computers & Printers	204.00	-	204.00	N/A	-	-	-
6110.340	Supplies & Equipment Safety Program Equipment	1,121.00	1,121.00	-	0%	699.90	479.67	1,531.25
6110.390	Supplies & Equipment Small Equipment	5,800.00	5,800.00	-	0%	-	16,560.11	1,262.96
6110.420	Supplies & Equipment Tools & Supplies	300.00	300.00	-	0%	92.70	172.85	-
6150.050	Uniforms & Personal Equipment Uniforms	785.00	797.00	(12.00)	-2%	-	625.41	836.94
6200.010	Other Supplies & Materials Lab Testing	6,000.00	6,000.00	-	0%	2,753.60	5,380.58	6,410.23
6200.030	Other Supplies & Materials Testing Supplies	3,000.00	3,000.00	-	0%	414.46	2,025.13	2,834.17
Account Classification Total: SUPP & MAT - Supplies & Materials		58,447.00	58,005.00	442.00	1%	32,383.49	68,623.09	52,564.72
<i>MAINT & SVCS - Maintenance & Services</i>								
6500.010	Systems Maintenance Collection System Maintenance	2,000.00	2,000.00	-	0%	1,029.93	1,340.59	1,724.26
6500.020	Systems Maintenance Water Plant/System Maint	6,000.00	6,000.00	-	0%	7,675.97	10,557.32	4,647.31
6500.030	Systems Maintenance Wastewater Treatment Plant Maint	40,000.00	40,000.00	-	0%	7,385.62	61,222.95	21,564.88
6500.040	Systems Maintenance WWW Paving	500.00	500.00	-	0%	89.43	-	-
6530.100	Consulting Services Professional Fees	264.00	242.00	22.00	9%	8,685.00	231.00	231.00
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	10,030.00	13,570.00	(3,540.00)	-26%	-	11,440.41	23,824.66
6550.020	Building Site Expenses Buildings & Grounds Maintenance	3,000.00	3,000.00	-	0%	434.39	1,083.93	1,150.08
6550.060	Building Site Expenses Electricity	55,000.00	55,000.00	-	0%	20,915.00	58,387.52	61,158.00
6550.270	Building Site Expenses Telephone	2,000.00	2,000.00	-	0%	524.10	1,147.67	1,713.22
6700.500	Other Maint. & Svcs Water & Wastewater Construction	2,750.00	1,613.00	1,137.00	70%	-	-	2,292.62
6700.650	Other Maint. & Svcs Tipping Fees	1,000.00	1,000.00	-	0%	-	5,292.00	-
Account Classification Total: MAINT & SVCS - Maintenance & Services		122,544.00	124,925.00	(2,381.00)	-2%	46,739.44	150,703.39	118,306.03

Fund: 535 - Landings		FY2019 Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
<i>OTHR CHGS - Other Charges</i>								
7000.060	Travel, Training & Expense Educational Training	826.00	826.00	-	0%	-	2,157.28	724.18
7170.010	Benefits & Insurance Allowance for COLA	3,700.00	-	3,700.00	N/A	-	-	-
7170.100	Benefits & Insurance Property & Liability Insurance	2,000.00	2,000.00	-	0%	-	1,553.13	1,390.87
Account Classification Total: OTHR CHGS - Other Charges		6,526.00	2,826.00	3,700.00	131%	-	3,710.41	2,115.05
<i>INTFND CHGS - Interfund Charges</i>								
8010.030	Interfund Treasurer's Support - Salary	2,015.00	1,880.00	135.00	7%	476.22	1,956.10	1,919.24
8010.040	Interfund Treasurer's Support - Fringe	890.00	844.00	46.00	5%	213.82	843.86	805.70
8010.050	Interfund Public Works & Admin - Benefits	1,533.00	1,518.00	15.00	1%	329.78	1,306.10	1,280.80
8010.060	Interfund Public Works & Admin - Salaries	3,452.00	3,380.00	72.00	2%	734.47	3,027.58	3,050.96
Account Classification Total: INTFND CHGS - Interfund Charges		7,890.00	7,622.00	268.00	4%	1,754.29	7,133.64	7,056.70
<i>CAP EQ - Capital Equipment</i>								
9100.010	Depreciation Depreciation Expense	-	-	-	N/A	-	231,475.00	231,475.00
Account Classification Total: CAP EQ - Capital Equipment		-	-	-	0%	-	231,475.00	231,475.00
EXPENSES Total		362,371.00	356,061.00	6,310.00	2%	152,355.36	614,434.58	563,651.67
Fund REVENUE Total: 535 - Landings		362,371.00	356,061.00	6,310.00	2%	158,004.31	278,435.86	488,172.29
Fund EXPENSE Total: 535 - Landings		362,371.00	356,061.00	6,310.00	2%	152,355.36	614,434.58	563,651.67
Fund Total: 535 - Landings		-	-	-	0%	5,648.95	(335,998.72)	(75,479.38)

**WORCESTER COUNTY
WATER & WASTEWATER SERVICES
ENTERPRISE FUND BY SERVICE AREA**

Lighthouse Sound Service Area

<u>Account Name</u>	<u>FY19 Budget</u>	<u>FY18 Budget</u>	<u>\$ Variance</u>	<u>% Variance</u>	<u>FY18 Actual</u>	<u>FY17 Actual</u>	<u>FY16 Actual</u>
Charges for Services	95,800	95,800	-	0%	47,890	96,200	96,200
Interest & Penalties	700	700	-	0%	261	714	637
Other Revenue	-	-	-	0%	155	229	308
Total Revenues	96,500	96,500	-	0%	48,305	97,143	97,146
Personnel Services	48,176	47,131	1,045	2%	16,247	36,229	40,454
Supplies & Materials	12,157	12,106	51	0%	3,952	8,592	9,436
Maintenance & Services	32,912	29,572	3,340	11%	6,565	26,019	35,549
Other Charges	2,317	1,217	1,100	90%	-	699	630
Interfund Charges	3,446	3,269	177	5%	775	3,148	3,098
Depreciation Expense	-	-	-	0%	-	-	-
Total Expenses	99,008	93,295	5,713	6%	27,539	74,687	89,167
Net Income (Loss)	(2,508)	3,205	(5,713)	-178%	20,767	22,456	7,979

Proposed Quarterly Rates

	<u>FY19</u>	<u>FY18</u>	<u>\$ Change</u>
Domestic Sewer Only (flat rate/private wells)	210.00	-	-
Sewer Accessibility charge per EDU	85.00	-	-

Fund: 540 - Lighthouse Sound		FY2019 Budget Request					2016 Actual Amount		2017 Actual Amount	
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount		
Fund: 540 - Lighthouse Sound										
REVENUES										
<i>CHG SVC - Charges for Services</i>										
5010.100	Domestic Sewer Service	87,000.00	87,000.00	-	0%	43,470.00	87,360.00	87,360.00		
5020	Additional Assessments	8,800.00	8,800.00	-	0%	4,420.00	8,840.00	8,840.00		
	Account Classification Total: CHG SVC - Charges for Services	95,800.00	95,800.00	-	0%	47,890.00	96,200.00	96,200.00		
<i>INT/PEN - Interest & Penalties</i>										
4710	Penalty/Fees	700.00	700.00	-	0%	260.64	713.62	637.15		
	Account Classification Total: INT/PEN - Interest & Penalties	700.00	700.00	-	0%	260.64	713.62	637.15		
<i>OTH REV - Other Revenue</i>										
5850	Other Revenue	-	-	-	N/A	154.64	229.08	308.49		
	Account Classification Total: OTH REV - Other Revenue	-	-	-	0%	154.64	229.08	308.49		
<i>TRMS IN - Transfers In</i>										
5975.100	Transfers From (To) Reserve	2,508.00	(3,205.00)	5,713.00	-178%	-	-	-		
	Account Classification Total: TRMS IN - Transfers In	2,508.00	(3,205.00)	5,713.00	-178%	-	-	-		
	REVENUES Total	99,008.00	93,295.00	5,713.00	6%	48,305.28	97,142.70	97,145.64		

Fund: 540 - Lighthouse Sound

FY2019 Budget Request

Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
EXPENSES								
<i>PERS SVCS - Personnel Services</i>								
6000.100	Personnel Services Salaries	1,500.00	1,500.00	-	0%	996.04	1,599.95	2,125.91
6000.200	Personnel Services Salaries-Support Group	24,903.00	24,846.00	57.00	0%	9,206.03	18,825.55	21,171.44
6000.300	Personnel Services Salaries-Construction	3,217.00	3,056.00	161.00	5%	662.56	2,070.64	2,426.07
6000.400	Personnel Services Overtime Pay	1,000.00	1,000.00	-	0%	591.35	788.82	785.63
6010.100	Benefits Fica & Fringe Benefits	15,764.00	15,037.00	727.00	5%	4,791.26	11,802.52	12,542.01
6010.900	Benefits OPEB contribution	1,792.00	1,692.00	100.00	6%	-	1,141.68	1,402.55
Account Classification Total: PERS SVCS - Personnel Services		48,176.00	47,131.00	1,045.00	2%	16,247.24	36,229.16	40,453.61
<i>SUPP & MAT - Supplies & Materials</i>								
6100.010	Administrative Expense Administrative Expenses	602.00	602.00	-	0%	10.83	626.37	694.11
6110.060	Supplies & Equipment Chemicals	6,000.00	6,000.00	-	0%	2,405.00	4,872.62	3,928.37
6110.090	Supplies & Equipment Computers & Printers	54.00	-	54.00	N/A	-	-	-
6110.340	Supplies & Equipment Safety Program Equipment	295.00	295.00	-	0%	-	98.17	360.60
6110.390	Supplies & Equipment Small Equipment	-	-	-	N/A	-	138.57	297.42
6150.050	Uniforms & Personal Equipment Uniforms	206.00	209.00	(3.00)	-1%	-	127.99	197.09
6200.010	Other Supplies & Materials Lab Testing	5,000.00	5,000.00	-	0%	1,536.00	2,728.00	3,958.38
Account Classification Total: SUPP & MAT - Supplies & Materials		12,157.00	12,106.00	51.00	0%	3,951.83	8,591.72	9,435.97
<i>MAINT & SVCS - Maintenance & Services</i>								
6500.010	Systems Maintenance Collection System Maintenance	5,500.00	5,500.00	-	0%	141.78	6,629.57	5,749.87
6500.030	Systems Maintenance Wastewater Treatment Plant Maint	8,500.00	5,000.00	3,500.00	70%	993.51	2,085.50	9,615.25
6530.100	Consulting Services Professional Fees	144.00	132.00	12.00	9%	-	126.00	426.00
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	2,635.00	3,565.00	(930.00)	-26%	-	2,378.41	5,620.45
6550.020	Building Site Expenses Buildings & Grounds Maintenance	500.00	500.00	-	0%	-	85.38	140.92
6550.060	Building Site Expenses Electricity	13,000.00	13,000.00	-	0%	5,141.09	12,860.42	11,396.13
6550.270	Building Site Expenses Telephone	800.00	800.00	-	0%	288.65	735.78	819.62
6700.500	Other Maint. & Svcs Water & Wastewater Construction	1,833.00	1,075.00	758.00	71%	-	1,117.76	1,781.23
Account Classification Total: MAINT & SVCS - Maintenance & Services		32,912.00	29,572.00	3,340.00	11%	6,565.03	26,018.82	35,549.47

Fund: 540 - Lighthouse Sound		FY2019 Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
<i>OTHR CHGS - Other Charges</i>								
7000.060	Travel, Training & Expense Educational Training	217.00	217.00	-	0%	-	207.18	170.54
7170.010	Benefits & Insurance Allowance for COLA	1,100.00	-	1,100.00	N/A	-	-	-
7170.100	Benefits & Insurance Property & Liability Insurance	1,000.00	1,000.00	-	0%	-	492.26	459.17
Account Classification Total: OTHR CHGS - Other Charges		2,317.00	1,217.00	1,100.00	90%	-	699.44	629.71
<i>INTFND CHGS - Interfund Charges</i>								
8010.030	Interfund Treasurer's Support - Salary	1,343.00	1,232.00	111.00	9%	312.01	1,281.59	1,257.48
8010.040	Interfund Treasurer's Support - Fringe	593.00	553.00	40.00	7%	140.09	552.87	527.88
8010.050	Interfund Public Works & Admin - Benefits	464.00	460.00	4.00	1%	99.93	395.79	388.12
8010.060	Interfund Public Works & Admin - Salaries	1,046.00	1,024.00	22.00	2%	222.57	917.45	924.52
Account Classification Total: INTFND CHGS - Interfund Charges		3,446.00	3,269.00	177.00	5%	774.60	3,147.70	3,098.00
EXPENSES Total		99,008.00	93,295.00	5,713.00	6%	27,538.70	74,686.84	89,166.76
Fund REVENUE Total: 540 - Lighthouse Sound		99,008.00	93,295.00	5,713.00	6%	48,305.28	97,142.70	97,145.64
Fund EXPENSE Total: 540 - Lighthouse Sound		99,008.00	93,295.00	5,713.00	6%	27,538.70	74,686.84	89,166.76
Fund Total: 540 - Lighthouse Sound		-	-	-	0%	20,766.58	22,455.86	7,978.88

**WORCESTER COUNTY
WATER & WASTEWATER SERVICES
ENTERPRISE FUND BY SERVICE AREA**

Mystic Harbour Service Area

Account Name	FY19 Budget	FY18 Budget	\$ Variance	% Variance	FY18 Actual	FY17 Actual	FY16 Actual
Charges for Services	1,161,000	1,110,200	50,800	5%	680,155	1,002,998	904,351
Interest & Penalties	14,000	14,000	-	0%	9,294	13,578	11,678
Other Revenue	-	-	-	0%	85,023	1,124,720	10,503
Transfer From Other Funds	-	-	-	0%	-	1,224,076	-
Total Revenues	1,175,000	1,124,200	50,800	5%	774,472	3,365,371	926,532
Personnel Services	445,196	432,142	13,054	3%	182,249	373,153	360,942
Supplies & Materials	228,900	191,410	37,490	20%	111,892	229,813	201,087
Maintenance & Services	489,214	531,582	(42,368)	-8%	305,385	500,219	562,886
Other Charges	28,600	17,100	11,500	67%	-	15,851	13,568
Interfund Charges	88,168	80,968	7,200	9%	18,640	75,797	74,977
Depreciation Expense	-	-	-	0%	-	425,900	425,900
Total Expenses	1,280,078	1,253,202	26,876	2%	618,166	1,620,734	1,639,362
Net Income (Loss)	(105,078)	(129,002)	23,924	-19%	156,306	1,744,638	(712,830)

See the next page for the Proposed Quarterly Rates.

Mystic Harbour Proposed Quarterly Rates

	FY19	FY18	\$ Change
Sewer Debt Service charge per EDU	64.00	54.00	10.00
Oyster Debt Service per EDU	54.00	54.00	-
Domestic Water & Sewer Base Fee	168.00	163.00	5.00
Domestic Water & Sewer Usage Range (per 1k gal)			
0 - 10,000 Gallons	1.60	1.60	-
10,001 - 25,000 Gallons	3.50	3.50	-
25,001 - 35,000 Gallons	6.00	6.00	-
35,001 - 45,000 Gallons	9.00	9.00	-
over 45,000 Gallons	15.00	15.00	-
Sunset Water Only (flat rate)	45.00	43.75	1.25
Domestic Sewer Only (flat rate)	168.00	164.25	3.75
Commercial Water & Sewer Base & Usage Range (per 1k gal)			
1 EDU	200.00	180.00	20.00
0 - 10,000 Gallons	4.00	4.00	-
10,001 - 27,000 Gallons	6.00	6.00	-
over 27,000 Gallons	10.00	10.00	-
2 EDU's	275.00	250.00	25.00
0 - 10,000 Gallons	4.00	4.00	-
10,001 - 54,000 Gallons	6.00	6.00	-
over 54,000 Gallons	10.00	10.00	-
3-13 EDU's	550.00	500.00	50.00
0 - 10,000 Gallons	4.00	4.00	-
10,001 - 351,000 Gallons	6.00	6.00	-
over 351,000 Gallons	10.00	10.00	-
14-24 EDU's	825.00	750.00	75.00
0 - 10,000 Gallons	4.00	4.00	-
10,001 - 648,000 Gallons	6.00	6.00	-
over 648,000 Gallons	10.00	10.00	-
25-39 EDU's	1,100.00	1,000.00	100.00
0 - 10,000 Gallons	4.00	4.00	-
10,001 - 1,053,000 Gallons	6.00	6.00	-
over 1,053,000 Gallons	10.00	10.00	-
40+ EDU's	1,650.00	1,500.00	150.00
0 - 10,000 Gallons	4.00	4.00	-
10,001 - 1,250,000 Gallons	6.00	6.00	-
over 1,250,000 Gallons	10.00	10.00	-
Water & Sewer Accessibility charge per EDU	150.00	150.00	-

Fund: 545 - Mystic Harbour		FY2019 Budget Request					2018 YTD Dec 2017		2017 Actual Amount	2016 Actual Amount
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount		
Fund: 545 - Mystic Harbour										
REVENUES										
<i>CHG SVC - Charges for Services</i>										
5000.100	Domestic Water Service	265,000.00	255,500.00	9,500.00	4%	128,317.50	230,083.00	218,211.50		
5000.200	Domestic Water Usage	65,000.00	65,000.00	-	0%	35,803.87	56,534.42	57,834.65		
5005.100	Commercial Water Service	48,500.00	34,500.00	14,000.00	41%	21,884.00	30,370.75	28,748.50		
5005.200	Commercial Water Usage	34,000.00	32,000.00	2,000.00	6%	25,317.79	28,955.91	27,162.14		
5010.100	Domestic Sewer Service	362,000.00	348,000.00	14,000.00	4%	175,212.00	317,550.00	316,107.00		
5010.200	Domestic Sewer Usage	65,000.00	80,000.00	(15,000.00)	-19%	33,562.96	55,819.25	61,149.23		
5015.100	Commercial Sewer Service	34,000.00	11,500.00	22,500.00	196%	12,997.50	14,388.57	9,552.00		
5015.200	Commercial Sewer Usage	118,000.00	40,000.00	78,000.00	195%	34,958.17	34,852.45	40,598.95		
5020.100	Additional Assessments Water Accessibility	60,000.00	74,500.00	(14,500.00)	-19%	32,062.50	45,050.00	52,300.00		
5020.200	Additional Assessments Sewer Accessibility	79,500.00	154,200.00	(74,700.00)	-48%	77,737.50	70,425.00	55,425.00		
5040	Hook-Ups	30,000.00	15,000.00	15,000.00	100%	18,201.00	46,469.00	17,362.00		
5825	Future Capital Development Reven	-	-	-	N/A	84,100.00	72,500.00	19,900.00		
Account Classification Total: CHG SVC - Charges for Services		1,161,000.00	1,110,200.00	50,800.00	5%	680,154.79	1,002,998.35	904,350.97		
<i>INT/PEN - Interest & Penalties</i>										
4700	Interest On Investments	-	-	-	N/A	1,372.23	11.05	173.49		
4710	Penalty/Fees	14,000.00	14,000.00	-	0%	7,921.48	13,566.88	11,504.57		
Account Classification Total: INT/PEN - Interest & Penalties		14,000.00	14,000.00	-	0%	9,293.71	13,577.93	11,678.06		
<i>OTH REV - Other Revenue</i>										
5042	Equity Contribution	-	-	-	N/A	83,119.97	1,121,760.00	6,387.96		
5850	Other Revenue	-	-	-	N/A	1,903.42	2,959.50	4,115.08		
Account Classification Total: OTH REV - Other Revenue		-	-	-	0%	85,023.39	1,124,719.50	10,503.04		
<i>TRNS IN - Transfers In</i>										
5975.100	Transfers From (To) Reserve	105,078.00	129,002.00	(23,924.00)	-19%	-	-	-		
5975.200	Transfers From Other Funds	-	-	-	N/A	-	1,224,075.52	-		
Account Classification Total: TRNS IN - Transfers In		105,078.00	129,002.00	(23,924.00)	-19%	-	1,224,075.52	-		
REVENUES Total		1,280,078.00	1,253,202.00	26,876.00	2%	774,471.89	3,365,371.30	926,532.07		

Fund: 545 - Mystic Harbour		FY2019 Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
EXPENSES								
<i>PERS SVCS - Personnel Services</i>								
6000.100	Personnel Services Salaries	10,000.00	10,000.00	-	0%	3,742.33	11,350.10	26,494.18
6000.200	Personnel Services Salaries-Support Group	240,998.00	240,447.00	551.00	0%	109,613.45	207,301.52	190,257.06
6000.300	Personnel Services Salaries-Construction	22,767.00	21,826.00	941.00	4%	10,498.54	13,687.97	10,174.04
6000.400	Personnel Services Overtime Pay	10,000.00	9,000.00	1,000.00	11%	6,570.17	12,188.79	7,467.03
6010.100	Benefits Fica & Fringe Benefits	144,841.00	134,879.00	9,962.00	7%	51,824.32	116,535.89	113,986.68
6010.900	Benefits OPEB contribution	16,590.00	15,990.00	600.00	4%	-	12,089.14	12,563.45
Account Classification Total: PERS SVCS - Personnel Services		445,196.00	432,142.00	13,054.00	3%	182,248.81	373,153.41	360,942.44
<i>SUPP & MAT - Supplies & Materials</i>								
6100.010	Administrative Expense Administrative Expenses	11,555.00	8,535.00	3,020.00	35%	1,090.09	12,385.22	8,518.82
6110.060	Supplies & Equipment Chemicals	180,000.00	150,000.00	30,000.00	20%	99,966.15	178,998.33	167,788.44
6110.340	Supplies & Equipment Safety Program Equipment	2,850.00	2,850.00	-	0%	967.89	1,252.63	3,381.89
6110.390	Supplies & Equipment Small Equipment	9,500.00	5,000.00	4,500.00	90%	645.52	17,451.91	2,672.79
6110.420	Supplies & Equipment Tools & Supplies	3,000.00	3,000.00	-	0%	2,457.32	4,887.28	1,388.35
6150.050	Uniforms & Personal Equipment Uniforms	1,995.00	2,025.00	(30.00)	-1%	-	1,410.27	1,771.20
6200.010	Other Supplies & Materials Lab Testing	10,000.00	10,000.00	-	0%	3,840.35	6,227.86	7,923.58
6200.030	Other Supplies & Materials Testing Supplies	10,000.00	10,000.00	-	0%	2,924.25	7,199.63	7,642.25
Account Classification Total: SUPP & MAT - Supplies & Materials		228,900.00	191,410.00	37,490.00	20%	111,891.57	229,813.13	201,087.32
<i>MAINT & SVCS - Maintenance & Services</i>								
6500.010	Systems Maintenance Collection System Maintenance	37,000.00	50,000.00	(13,000.00)	-26%	26,872.88	18,196.80	18,830.19
6500.020	Systems Maintenance Water Plant/System Maint	116,500.00	116,500.00	-	0%	67,892.16	91,820.06	88,835.81
6500.030	Systems Maintenance Wastewater Treatment Plant Maint	45,000.00	40,000.00	5,000.00	13%	25,973.72	42,968.95	45,479.75
6500.040	Systems Maintenance WWW Paving	1,000.00	1,000.00	-	0%	733.54	755.21	1,160.07
6530.100	Consulting Services Professional Fees	2,520.00	2,310.00	210.00	9%	-	2,205.00	2,324.42
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	25,500.00	34,500.00	(9,000.00)	-26%	3,367.20	25,792.97	50,850.36
6550.020	Building Site Expenses Buildings & Grounds Maintenance	10,000.00	10,000.00	-	0%	4,387.65	13,132.39	12,114.69
6550.060	Building Site Expenses Electricity	180,000.00	160,000.00	20,000.00	13%	70,900.81	179,707.64	191,631.71
6550.270	Building Site Expenses Telephone	6,000.00	6,000.00	-	0%	2,754.33	6,596.10	8,329.34
6700.100	Other Maint. & Svcs Payment to Sewer Utility	50,000.00	100,000.00	(50,000.00)	-50%	102,503.04	108,217.59	127,767.15
6700.400	Other Maint. & Svcs State Waste Water Sludge Fees	1,000.00	1,000.00	-	0%	-	241.85	100.00
6700.500	Other Maint. & Svcs Water & Wastewater Construction	10,694.00	6,272.00	4,422.00	71%	-	7,388.97	15,429.15
6700.650	Other Maint. & Svcs Tipping Fees	4,000.00	4,000.00	-	0%	-	3,195.20	33.60
Account Classification Total: MAINT & SVCS - Maintenance & Services		489,214.00	531,582.00	(42,368.00)	-8%	305,385.33	500,218.73	562,886.24

Fund: 545 - Mystic Harbour		FY2019 Budget Request					2016 Actual Amount	
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
OTHR CHGS - Other Charges								
7000.060	Travel, Training & Expense Educational Training	2,100.00	2,100.00	-	0%	-	2,282.78	1,532.57
7170.010	Benefits & Insurance Allowance for COLA	10,000.00	-	10,000.00	N/A	-	-	-
7170.100	Benefits & Insurance Property & Liability Insurance	16,500.00	15,000.00	1,500.00	10%	-	13,568.21	12,035.85
	Account Classification Total: OTHR CHGS - Other Charges	28,600.00	17,100.00	11,500.00	67%	-	15,850.99	13,568.42
INTFND CHGS - Interfund Charges								
8010.030	Interfund Treasurer's Support - Salary	20,820.00	20,032.00	788.00	4%	5,074.16	20,842.58	20,449.84
8010.040	Interfund Treasurer's Support - Fringe	9,197.00	8,995.00	202.00	2%	2,278.30	8,991.49	8,584.84
8010.050	Interfund Public Works & Admin - Benefits	17,883.00	16,095.00	1,788.00	11%	3,497.66	13,852.55	13,584.14
8010.060	Interfund Public Works & Admin - Salaries	40,268.00	35,846.00	4,422.00	12%	7,789.88	32,110.70	32,358.60
	Account Classification Total: INTFND CHGS - Interfund Charges	88,168.00	80,968.00	7,200.00	9%	18,640.00	75,797.32	74,977.42
CAP EQ - Capital Equipment								
9100.010	Depreciation Expense	-	-	-	N/A	-	425,900.00	425,900.00
	Account Classification Total: CAP EQ - Capital Equipment	-	-	-	0%	-	425,900.00	425,900.00
	EXPENSES Total	1,280,078.00	1,253,202.00	26,876.00	2%	618,165.71	1,620,733.58	1,639,361.84
	Fund REVENUE Total: 545 - Mystic Harbour	1,280,078.00	1,253,202.00	26,876.00	2%	774,471.89	3,365,371.30	926,532.07
	Fund EXPENSE Total: 545 - Mystic Harbour	1,280,078.00	1,253,202.00	26,876.00	2%	618,165.71	1,620,733.58	1,639,361.84
	Fund Total: 545 - Mystic Harbour	-	-	-	0%	156,306.18	1,744,637.72	(712,829.77)

MYSTIC HARBOUR WATER AND WASTEWATER ADVISORY BOARD
1000 Shore Lane
Ocean Pines, Maryland 21811

March 16, 2018

The Honorable Diana Purnell, President
Worcester County Commissioners
Government Center - Room 1103
One West Market Street
Snow Hill, Maryland 21863

Re: Operating Budget FY 18/19 Mystic Harbour Service Area

Dear Commissioner Purnell:

The Mystic Harbour Water and Wastewater Advisory Board has been working with the County Staff, primarily John Tustin and John Ross of Public Works and Jessica Wilson of the Treasurer's Office, to develop an operating budget for FY 18/19.

The Board has continued monitoring-expenditures incurred in the new Wastewater Treatment Plant and it is clear that this plant will be more expensive to operate than the old facility. In addition, the aging of other system components must be considered to keep the Service Area financially sound. The Board is recommending an increase in the base charge of \$5 per quarter on the domestic rate with corresponding adjustments to the quarterly charges for commercial customers. There will also be an increase in the EDU charge associated with the spray irrigation project.

We remain concerned that the service area must continue to grow and allocate the reserve capacity built within the plant. The treatment plant was originally constructed with that proposed growth in mind and without it, they service area will struggle to cover expenses.

We also encourage the Commissioners to continue moving forward to complete the needed effluent disposal project at the Eagle's Landing Golf Course so that plant capacity can be fully utilized.

We continue to be pleased with the general operation of the system and would like to commend all operating personnel for their efforts. We recommend approval of the FY18/19 budget as proposed.

Sincerely,



Richard Jendrek, Chairman
Mystic Harbour Water and Wastewater Advisory Board
JR/jr

**WORCESTER COUNTY
WATER & WASTEWATER SERVICES
ENTERPRISE FUND BY SERVICE AREA**

Newark Service Area

<u>Account Name</u>	<u>FY19 Budget</u>	<u>FY18 Budget</u>	<u>\$ Variance</u>	<u>% Variance</u>	<u>FY18 Actual</u>	<u>FY17 Actual</u>	<u>FY16 Actual</u>
Charges for Services	131,650	131,150	500	0%	67,447	128,427	123,815
Interest & Penalties	2,500	2,500	-	0%	1,088	2,427	1,880
Other Revenue	18,000	-	18,000	0%	148	219	4,381
Total Revenues	152,150	133,650	18,500	14%	68,683	131,073	130,076
Personnel Services	70,549	66,680	3,869	6%	26,087	66,234	58,194
Supplies & Materials	16,373	16,051	322	2%	4,454	16,057	10,350
Maintenance & Services	41,082	41,249	(167)	0%	7,686	37,650	45,073
Other Charges	2,958	1,408	1,550	110%	-	1,396	1,175
Interfund Charges	5,756	5,628	128	2%	1,297	5,276	5,217
Depreciation Expense	-	-	-	0%	-	28,716	28,716
Total Expenses	136,718	131,016	5,702	4%	39,524	155,329	148,726
Net Income (Loss)	15,432	2,634	12,798	486%	29,159	(24,256)	(18,649)

Proposed Quarterly Rates

	<u>FY19</u>	<u>FY18</u>	<u>\$ Change</u>
Debt service per EDU	27.00	27.00	-
Domestic Water & Sewer Base Fee	216.00	216.00	-
Domestic Water & Sewer Usage Range (per 1k gal) 0 - 3,000 Gallons over 3,000 Gallons	-	-	-
Commercial Water & Sewer Base Fee	7.00	7.00	-
Commercial Water & Sewer Usage Range (per 1k gal) 0 - 3,000 Gallons over 3,000 Gallons	266.00	266.00	-
	-	-	-
	14.00	14.00	-

Fund: 550 - Newark		FY2019 Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
Fund: 550 - Newark								
REVENUES								
<i>CHG SVC - Charges for Services</i>								
5000.100	Domestic Water Service	38,550.00	38,550.00	-	0%	19,224.00	34,790.00	35,280.00
5000.200	Domestic Water Usage	9,000.00	9,000.00	-	0%	4,966.97	10,758.19	11,268.61
5005.100	Commercial Water Service	5,100.00	5,100.00	-	0%	2,660.00	4,608.00	4,488.00
5005.200	Commercial Water Usage	6,000.00	6,000.00	-	0%	3,047.17	6,556.20	5,935.58
5010.100	Domestic Sewer Service	34,700.00	34,700.00	-	0%	17,280.00	31,262.00	31,752.00
5010.200	Domestic Sewer Usage	8,000.00	8,000.00	-	0%	4,427.26	9,104.68	7,932.14
5015.100	Commercial Sewer Service	23,800.00	23,800.00	-	0%	11,970.00	21,504.00	21,072.00
5015.200	Commercial Sewer Usage	6,500.00	6,000.00	500.00	8%	3,871.77	6,694.10	6,086.78
5040	Hook-Ups	-	-	-	N/A	-	2,550.00	-
5825	Future Capital Development Reven	-	-	-	N/A	-	600.00	-
Account Classification Total: CHG SVC - Charges for Services		131,650.00	131,150.00	500.00	0%	67,447.17	128,427.17	123,815.11
<i>INT/PEN - Interest & Penalties</i>								
4710	Penalty/Fees	2,500.00	2,500.00	-	0%	1,087.63	2,426.97	1,879.71
Account Classification Total: INT/PEN - Interest & Penalties		2,500.00	2,500.00	-	0%	1,087.63	2,426.97	1,879.71
<i>OTH REV - Other Revenue</i>								
5850	Other Revenue	18,000.00	-	18,000.00	N/A	148.09	218.89	4,381.39
Account Classification Total: OTH REV - Other Revenue		18,000.00	-	18,000.00	N/A	148.09	218.89	4,381.39
<i>TRANS IN - Transfers In</i>								
5975.100	Transfers From (To) Reserve	(15,432.00)	(2,634.00)	(12,798.00)	486%	-	-	-
Account Classification Total: TRANS IN - Transfers In		(15,432.00)	(2,634.00)	(12,798.00)	486%	-	-	-
REVENUES Total		136,718.00	131,016.00	5,702.00	4%	68,682.89	131,073.03	130,076.21

Fund: 550 - Newark

FY2019 Budget Request

Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
EXPENSES								
<i>PERS SVCS - Personnel Services</i>								
6000.100	Personnel Services Salaries	3,000.00	2,000.00	1,000.00	50%	1,263.54	2,908.95	1,948.53
6000.200	Personnel Services Salaries-Support Group	35,346.00	35,265.00	81.00	0%	16,317.29	33,112.75	32,719.91
6000.300	Personnel Services Salaries-Construction	4,826.00	4,584.00	242.00	5%	118.70	5,132.31	577.99
6000.400	Personnel Services Overtime Pay	1,000.00	1,000.00	-	0%	339.89	897.16	1,397.18
6010.100	Benefits Fica & Fringe Benefits	23,809.00	21,413.00	2,396.00	11%	8,047.47	22,095.46	19,359.56
6010.900	Benefits OPEB contribution	2,568.00	2,418.00	150.00	6%	-	2,087.53	2,191.22
Account Classification Total: PERS SVCS - Personnel Services		70,549.00	66,680.00	3,869.00	6%	26,086.89	66,234.16	58,194.39
<i>SUPP & MAT - Supplies & Materials</i>								
6100.010	Administrative Expense Administrative Expenses	886.00	636.00	250.00	39%	72.22	910.22	638.27
6110.060	Supplies & Equipment Chemicals	10,000.00	10,000.00	-	0%	2,396.25	7,015.56	5,265.32
6110.090	Supplies & Equipment Computers & Printers	76.00	-	76.00	N/A	-	-	-
6110.340	Supplies & Equipment Safety Program Equipment	418.00	418.00	-	0%	-	172.61	557.30
6110.390	Supplies & Equipment Small Equipment	-	-	-	N/A	-	243.66	459.66
6150.050	Uniforms & Personal Equipment Uniforms	293.00	297.00	(4.00)	-1%	-	225.05	304.60
6200.010	Other Supplies & Materials Lab Testing	2,700.00	2,700.00	-	0%	1,798.60	6,823.10	2,747.17
6200.030	Other Supplies & Materials Testing Supplies	2,000.00	2,000.00	-	0%	186.86	666.83	377.36
Account Classification Total: SUPP & MAT - Supplies & Materials		16,373.00	16,051.00	322.00	2%	4,453.93	16,057.03	10,349.68
<i>MAINT & SVCS - Maintenance & Services</i>								
6500.010	Systems Maintenance Collection System Maintenance	2,000.00	2,000.00	-	0%	-	5,249.30	1,454.98
6500.020	Systems Maintenance Water Plant/System Maint	8,000.00	8,000.00	-	0%	1,395.91	5,880.68	9,013.41
6500.030	Systems Maintenance Wastewater Treatment Plant Maint.	5,000.00	5,000.00	-	0%	1,225.21	2,819.68	5,255.04
6530.100	Consulting Services Professional Fees	192.00	176.00	16.00	9%	-	168.00	294.36
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	3,740.00	5,060.00	(1,320.00)	-26%	-	4,231.45	8,593.53
6550.020	Building Site Expenses Buildings & Grounds Maintenance	1,000.00	1,000.00	-	0%	48.02	1,147.28	2,498.42
6550.060	Building Site Expenses Electricity	18,000.00	18,000.00	-	0%	4,840.85	15,035.97	15,421.56
6550.270	Building Site Expenses Telephone	400.00	400.00	-	0%	175.83	346.99	451.85
6700.500	Other Maint. & Svcs Water & Wastewater Construction	2,750.00	1,613.00	1,137.00	70%	-	2,770.50	3,089.51
Account Classification Total: MAINT & SVCS - Maintenance & Services		41,092.00	41,249.00	(167.00)	0%	7,685.82	37,649.85	45,072.66

Fund: 550 - Newark		FY2019 Budget Request						2016 Actual Amount	
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount	
<i>OTHR CHGS - Other Charges</i>									
7000.060	Travel, Training & Expense Educational Training	308.00	308.00	-	0%	-	364.30	263.57	
7170.010	Benefits & Insurance Allowance for COLA	1,550.00	-	1,550.00	N/A	-	-	-	
7170.100	Benefits & Insurance Property & Liability Insurance	1,100.00	1,100.00	-	0%	-	1,031.84	911.88	
Account Classification Total: OTHR CHGS - Other Charges		2,958.00	1,408.00	1,550.00	110%	-	1,396.14	1,175.45	
<i>INTFND CHGS - Interfund Charges</i>									
8010.030	Interfund Treasurer's Support - Salary	1,478.00	1,426.00	52.00	4%	361.25	1,483.94	1,455.92	
8010.040	Interfund Treasurer's Support - Fringe	653.00	640.00	13.00	2%	162.21	640.17	611.20	
8010.050	Interfund Public Works & Admin - Benefits	1,115.00	1,104.00	11.00	1%	239.84	949.90	931.46	
8010.060	Interfund Public Works & Admin - Salaries	2,510.00	2,458.00	52.00	2%	534.16	2,201.87	2,218.88	
Account Classification Total: INTFND CHGS - Interfund Charges		5,756.00	5,628.00	128.00	2%	1,297.46	5,275.88	5,217.46	
<i>CAP EQ - Capital Equipment</i>									
9100.010	Depreciation Depreciation Expense	-	-	-	N/A	-	28,716.00	28,716.00	
Account Classification Total: CAP EQ - Capital Equipment		-	-	-	0%	-	28,716.00	28,716.00	
EXPENSES Total		136,718.00	131,016.00	5,702.00	4%	39,524.10	155,329.06	148,725.64	
Fund REVENUE Total: 550 - Newark		136,718.00	131,016.00	5,702.00	4%	68,682.89	131,073.03	130,076.21	
Fund EXPENSE Total: 550 - Newark		136,718.00	131,016.00	5,702.00	4%	39,524.10	155,329.06	148,725.64	
Fund Total: 550 - Newark		-	-	-	0%	29,158.79	(24,256.03)	(18,649.43)	

**WORCESTER COUNTY
WATER & WASTEWATER SERVICES
ENTERPRISE FUND BY SERVICE AREA**

Ocean Pines Service Area

<u>Account Name</u>	<u>FY19 Budget</u>	<u>FY18 Budget</u>	<u>\$ Variance</u>	<u>% Variance</u>	<u>FY18 Actual</u>	<u>FY17 Actual</u>	<u>FY16 Actual</u>
Sale of Fixed Assets	-	-	-	0%	-	-	2,286
Charges for Services	6,951,940	6,397,220	554,720	9%	3,371,566	5,849,865	5,733,289
Interest & Penalties	83,000	80,000	3,000	4%	41,078	85,457	81,925
Other Revenue	143,000	143,000	-	0%	84,321	411,149	126,863
Transfer From Other Funds	-	-	-	0%	-	4,522,941	164,935
Total Revenues	7,177,940	6,620,220	557,720	8%	3,496,965	10,869,411	6,109,298
Personnel Services	3,510,190	3,449,443	60,747	2%	1,470,610	3,301,782	3,217,331
Supplies & Materials	483,463	466,009	17,454	4%	193,431	473,186	559,553
Maintenance & Services	1,907,408	1,812,493	94,915	5%	687,805	1,782,881	2,165,787
Other Charges	183,918	92,948	90,970	98%	8,382	88,707	79,080
Interfund Charges	464,833	444,479	20,354	5%	102,439	416,547	411,960
Depreciation Expense	-	-	-	0%	-	1,327,326	1,264,572
Capital Outlay	472,000	281,000	191,000	0%	97,640	-	-
Total Expenses	7,021,812	6,546,372	475,440	7%	2,560,307	7,390,429	7,698,283
Net Income (Loss)	156,128	73,848	82,280	111%	936,658	3,478,982	(1,588,985)

See the next page for the Proposed Quarterly Rates.

Ocean Pines Proposed Quarterly Rates

	<u>FY19</u>	<u>FY18</u>	<u>\$ Change</u>
Standard Water & Sewer Debt Service per EDU	37.00	47.00	(10.00)
Supplemental Water & Sewer Debt Service per EDU	13.00	13.00	-
Domestic Water & Sewer Base Fee	170.00	154.00	16.00
Domestic Water & Sewer Usage Range (per 1k gal)			
0 - 10,000 Gallons	1.60	1.60	-
10,001 - 25,000 Gallons	3.50	3.50	-
25,001 - 35,000 Gallons	6.00	6.00	-
35,001 - 45,000 Gallons	9.00	9.00	-
over 45,000 Gallons	15.00	15.00	-
Domestic Sewer Only (flat rate)	158.00	146.00	12.00
White Horse Park Water & Sewer (flat rate per lot)	134.00	122.00	12.00
Commercial Water & Sewer Base & Usage Range (per 1k gal)			
1 EDU	200.00	180.00	20.00
0 - 10,000 Gallons	4.00	4.00	-
10,001 - 27,000 Gallons	6.00	6.00	-
over 27,000 Gallons	10.00	10.00	-
2 EDU's	275.00	250.00	25.00
0 - 10,000 Gallons	4.00	4.00	-
10,001 - 54,000 Gallons	6.00	6.00	-
over 54,000 Gallons	10.00	10.00	-
3-13 EDU's	550.00	500.00	50.00
0 - 10,000 Gallons	4.00	4.00	-
10,001 - 351,000 Gallons	6.00	6.00	-
over 351,000 Gallons	10.00	10.00	-
14-24 EDU's	825.00	750.00	75.00
0 - 10,000 Gallons	4.00	4.00	-
10,001 - 648,000 Gallons	6.00	6.00	-
over 648,000 Gallons	10.00	10.00	-
25-39 EDU's	1,100.00	1,000.00	100.00
0 - 10,000 Gallons	4.00	4.00	-
10,001 - 1,053,000 Gallons	6.00	6.00	-
over 1,053,000 Gallons	10.00	10.00	-
40+ EDU's	1,650.00	1,500.00	150.00
0 - 10,000 Gallons	4.00	4.00	-
10,001 - 1,250,000 Gallons	6.00	6.00	-
over 1,250,000 Gallons	10.00	10.00	-

Fund: 555 - Ocean Pines		FY2019 Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
Fund: 555 - Ocean Pines								
REVENUES								
<i>LOSS DSP ASTS - Gain/Loss on Disposal of Assets</i>								
4600	Sale Of Fixed Assets	-	-	-	N/A	-	-	2,286.00
Account Classification Total: LOSS DSP ASTS - Gain/Loss on Disposal of Assets					0%			2,286.00
<i>CHG SVC - Charges for Services</i>								
5000.100	Domestic Water Service	1,380,000.00	1,245,000.00	135,000.00	11%	625,419.50	1,117,414.88	1,112,602.73
5000.200	Domestic Water Usage	210,000.00	220,000.00	(10,000.00)	-5%	125,674.11	197,670.81	175,247.25
5005.100	Commercial Water Service	48,500.00	37,750.00	10,750.00	28%	21,869.00	32,496.75	31,471.50
5005.200	Commercial Water Usage	25,750.00	25,750.00	-	0%	17,887.58	24,249.37	21,509.85
5010.100	Domestic Sewer Service	4,140,000.00	3,736,000.00	404,000.00	11%	1,875,072.50	3,351,046.85	3,335,678.16
5010.200	Domestic Sewer Usage	550,000.00	600,000.00	(50,000.00)	-8%	353,044.62	547,416.82	506,170.28
5015.100	Commercial Sewer Service	143,000.00	101,250.00	41,750.00	41%	64,223.00	93,634.25	90,558.50
5015.200	Commercial Sewer Usage	81,250.00	81,250.00	-	0%	54,641.89	71,701.30	48,020.40
5025	Transfer from River Run	49,200.00	40,300.00	8,900.00	22%	20,998.26	38,441.67	38,076.57
5030	White Horse Park Revenue	249,240.00	226,920.00	22,320.00	10%	113,460.00	204,600.00	195,300.00
5040	Hook-Ups	75,000.00	75,000.00	-	0%	80,772.00	141,810.00	140,990.00
5825	Future Capital Development Reven	-	-	-	N/A	18,504.00	18,981.00	26,864.00
5835	Tank Fee Revenue	-	8,000.00	(8,000.00)	-100%	-	10,401.00	10,800.00
Account Classification Total: CHG SVC - Charges for Services		6,951,940.00	6,397,220.00	554,720.00	9%	3,371,566.46	5,849,864.70	5,733,289.24
<i>INT/PEN - Interest & Penalties</i>								
4700	Interest On Investments	-	-	-	N/A	17.55	17.63	6.57
4710	Penalty/Fees	83,000.00	80,000.00	3,000.00	4%	41,060.19	85,439.19	81,918.62
Account Classification Total: INT/PEN - Interest & Penalties		83,000.00	80,000.00	3,000.00	4%	41,077.74	85,456.82	81,925.19
<i>OTH REV - Other Revenue</i>								
5042	Equity Contribution	85,000.00	85,000.00	-	0%	43,301.86	308,193.05	191,227.58
5850	Other Revenue	30,000.00	30,000.00	-	0%	41,019.07	76,955.46	(90,364.54)
5875	Rent/Overhead Reimbursement	28,000.00	28,000.00	-	0%	-	26,000.00	26,000.00
Account Classification Total: OTH REV - Other Revenue		143,000.00	143,000.00	-	0%	84,320.93	411,148.51	126,863.04
<i>TRANS IN - Transfers In</i>								
5975.100	Transfers From (To) Reserve	(156,128.00)	(73,848.00)	(82,280.00)	111%	-	-	-
5975.200	Transfers From Other Funds	-	-	-	N/A	-	4,522,940.55	164,934.51
Account Classification Total: TRANS IN - Transfers In		(156,128.00)	(73,848.00)	(82,280.00)	111%	-	4,522,940.55	164,934.51
REVENUES Total		7,021,812.00	6,546,372.00	475,440.00	7%	3,496,965.13	10,869,410.58	6,109,297.98

Fund: 555 - Ocean Pines		FY2019 Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
EXPENSES								
Department: 8001 - Admin								
PERS SVCS - Personnel Services								
6000.100	Personnel Services Salaries	122,013.00	118,373.00	3,640.00	3%	59,186.60	132,415.82	108,655.20
6000.200	Personnel Services Salaries-Support Group	3,213.00	3,206.00	7.00	0%	2,247.23	5,482.05	4,208.40
6000.300	Personnel Services Salaries-Construction	1,609.00	1,528.00	81.00	5%	-	-	1,779.94
6000.400	Personnel Services Overtime Pay	-	-	-	N/A	-	39.81	-
6010.100	Benefits Fica & Fringe Benefits	65,611.00	52,460.00	13,151.00	25%	24,406.05	57,070.45	46,692.08
6010.900	Benefits OPEB contribution	7,544.00	6,994.00	550.00	8%	-	6,571.20	6,145.80
Account Classification Total: PERS SVCS - Personnel Services		199,990.00	182,561.00	17,429.00	10%	85,839.88	201,579.33	167,481.42
SUPP & MAT - Supplies & Materials								
6100.010	Administrative Expense Administrative Expenses	64,000.00	60,200.00	3,800.00	6%	17,584.60	63,600.53	80,715.21
6110.090	Supplies & Equipment Computers & Printers	284.00	-	284.00	N/A	-	-	-
6110.290	Supplies & Equipment Other Office Equipment	5,000.00	6,000.00	(1,000.00)	-17%	480.13	3,583.65	4,114.13
6110.340	Supplies & Equipment Safety Program Equipment	400.00	400.00	-	0%	196.50	273.82	276.51
6150.050	Uniforms & Personal Equipment Uniforms	12,991.00	12,950.00	41.00	0%	8,191.13	11,285.04	13,776.09
Account Classification Total: SUPP & MAT - Supplies & Materials		82,675.00	79,550.00	3,125.00	4%	26,452.36	78,743.04	98,881.94
MAINT & SVCS - Maintenance & Services								
6530.100	Consulting Services Professional Fees	14,400.00	20,700.00	(6,300.00)	-30%	-	12,679.75	17,277.25
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	2,500.00	2,500.00	-	0%	435.15	1,392.96	1,266.45
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	340.00	460.00	(120.00)	-26%	10.57	666.02	22.73
6550.020	Building Site Expenses Buildings & Grounds Maintenance	17,000.00	17,000.00	-	0%	5,550.14	16,315.41	37,701.32
6550.270	Building Site Expenses Telephone	3,600.00	10,000.00	(6,400.00)	-64%	1,300.01	2,478.01	9,960.92
6700.500	Other Maint. & Svcs Water & Wastewater Construction	917.00	538.00	379.00	70%	-	-	-
Account Classification Total: MAINT & SVCS - Maintenance & Services		38,757.00	51,198.00	(12,441.00)	-24%	7,295.87	33,532.15	66,228.67

Fund: 555 - Ocean Pines		FY2019 Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
<i>OTHR CHGS - Other Charges</i>								
7000.060	Travel, Training & Expense Educational Training	2,528.00	1,028.00	1,500.00	146%	218.00	1,261.49	1,016.68
7170.010	Benefits & Insurance Allowance for COLA	5,500.00	-	5,500.00	N/A	-	-	-
7170.100	Benefits & Insurance Property & Liability Insurance	82,500.00	78,000.00	4,500.00	6%	-	71,591.90	66,116.23
Account Classification Total: OTHR CHGS - Other Charges		90,528.00	79,028.00	11,500.00	15%	218.00	72,853.39	67,132.91
<i>INTFND CHGS - Interfund Charges</i>								
8010.030	Interfund Treasurer's Support - Salary	120,220.00	112,155.00	8,065.00	7%	28,408.71	116,691.49	114,492.62
8010.040	Interfund Treasurer's Support - Fringe	53,107.00	50,358.00	2,749.00	5%	12,755.51	50,340.70	48,064.00
8010.050	Interfund Public Works & Admin - Benefits	89,645.00	87,373.00	2,272.00	3%	18,987.27	75,199.57	73,742.50
8010.060	Interfund Public Works & Admin - Salaries	201,861.00	194,593.00	7,268.00	4%	42,287.90	174,315.20	175,661.02
Account Classification Total: INTFND CHGS - Interfund Charges		464,833.00	444,479.00	20,354.00	5%	102,439.39	416,546.96	411,960.14
<i>CAP EQ - Capital Equipment</i>								
9010	Capital Equipment	35,000.00	-	35,000.00	N/A	-	-	-
9100.010	Depreciation Expense	-	-	-	N/A	-	1,327,326.06	1,264,572.00
Account Classification Total: CAP EQ - Capital Equipment		35,000.00	-	35,000.00	N/A	-	1,327,326.06	1,264,572.00
Department Total: 8001 - Admin		911,783.00	836,816.00	74,967.00	9%	222,245.50	2,130,580.93	2,076,257.08

Fund: 555 - Ocean Pines		FY2019 Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
Department: 8002 - Water								
<i>PERS SVCS - Personnel Services</i>								
6000.100	Personnel Services Salaries	327,585.00	326,004.00	1,581.00	0%	159,249.95	301,907.63	314,615.99
6000.200	Personnel Services Salaries-Support Group	28,116.00	28,052.00	64.00	0%	18,169.64	22,222.20	34,687.51
6000.300	Personnel Services Salaries-Construction	266,293.00	254,189.00	12,104.00	5%	123,124.33	249,659.31	242,151.85
6000.400	Personnel Services Overtime Pay	15,000.00	15,000.00	-	0%	7,570.63	9,969.31	12,284.74
6010.100	Benefits Fica & Fringe Benefits	285,335.00	275,838.00	9,497.00	3%	110,406.78	267,026.03	264,362.42
6010.900	Benefits OPEB contribution	37,980.00	36,980.00	1,000.00	3%	-	31,519.67	31,470.63
Account Classification Total: PERS SVCS - Personnel Services		960,309.00	936,063.00	24,246.00	3%	418,521.33	882,304.15	899,573.14
<i>SUPP & MAT - Supplies & Materials</i>								
6110.060	Supplies & Equipment Chemicals	110,000.00	110,000.00	-	0%	59,187.20	106,103.98	117,188.84
6110.340	Supplies & Equipment Safety Program Equipment	3,800.00	3,800.00	-	0%	1,416.96	2,489.54	2,870.27
6110.390	Supplies & Equipment Small Equipment	3,000.00	3,000.00	-	0%	48.94	3,692.63	1,030.39
6110.420	Supplies & Equipment Tools & Supplies	1,500.00	1,500.00	-	0%	509.65	1,097.55	2,528.63
6200.010	Other Supplies & Materials Lab Testing	26,000.00	26,000.00	-	0%	2,132.40	5,696.62	9,272.45
6200.030	Other Supplies & Materials Testing Supplies	5,000.00	5,000.00	-	0%	-	818.55	4,883.70
Account Classification Total: SUPP & MAT - Supplies & Materials		149,300.00	149,300.00	-	0%	63,295.15	119,898.87	137,774.28
<i>MAINT & SVCS - Maintenance & Services</i>								
6500.020	Systems Maintenance Water Plant/System Maint	250,000.00	250,000.00	-	0%	128,168.27	246,734.92	305,136.48
6500.040	Systems Maintenance WWW Paving	70,000.00	70,000.00	-	0%	33,240.95	61,361.13	68,804.69
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	20,000.00	20,000.00	-	0%	6,147.20	20,884.14	14,765.54
6540.030	Vehicle Operating Expenses Vehicle Maintenance	8,000.00	8,000.00	-	0%	4,112.48	10,125.69	8,134.95
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	2,975.00	4,025.00	(1,050.00)	-26%	-	8,653.98	13,888.31
6550.020	Building Site Expenses Buildings & Grounds Maintenance	6,000.00	6,000.00	-	0%	17.39	8,831.65	2,006.33
6550.060	Building Site Expenses Electricity	75,000.00	75,000.00	-	0%	28,405.71	60,444.55	75,670.36
6550.270	Building Site Expenses Telephone	3,500.00	3,500.00	-	0%	1,420.52	3,531.96	3,709.32
6700.500	Other Maint. & Svcs Water & Wastewater Construction	137,498.00	80,640.00	56,858.00	71%	(225.00)	134,769.87	187,875.22
Account Classification Total: MAINT & SVCS - Maintenance & Services		572,973.00	517,165.00	55,808.00	11%	201,287.52	555,337.89	679,991.20

Fund: 555 - Ocean Pines		FY2019 Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
<i>OTHR CHGS - Other Charges</i>								
7000.060	Travel, Training & Expense Educational Training	3,515.00	2,845.00	670.00	24%	4,665.00	2,980.93	2,837.07
7170.010	Benefits & Insurance Allowance for COLA	24,225.00	-	24,225.00	N/A	-	-	-
	Account Classification Total: OTHR CHGS - Other Charges	27,740.00	2,845.00	24,895.00	875%	4,665.00	2,980.93	2,837.07
<i>CAP EQ - Capital Equipment</i>								
9010.010	Capital Equipment New Vehicles	50,000.00	-	50,000.00	N/A	-	-	-
9010.090	Capital Equipment Other WWW Equipment	25,000.00	-	25,000.00	N/A	-	-	-
	Account Classification Total: CAP EQ - Capital Equipment	75,000.00	-	75,000.00		-	-	-
	Department Total: 8002 - Water	1,785,372.00	1,605,373.00	179,999.00	11%	687,769.00	1,560,521.84	1,720,175.69

Fund: 555 - Ocean Pines

FY2019 Budget Request

Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
Department: 8003 - Treatment Plant								
<i>PERS SVCS - Personnel Services</i>								
6000.100	Personnel Services Salaries	703,277.00	732,869.00	(29,592.00)	-4%	335,019.14	699,098.47	679,118.88
6000.200	Personnel Services Salaries-Support Group	34,543.00	34,464.00	79.00	0%	12,092.54	24,115.83	27,553.20
6000.300	Personnel Services Salaries-Construction	8,043.00	7,640.00	403.00	5%	-	89.39	1,013.66
6000.400	Personnel Services Overtime Pay	12,000.00	12,000.00	-	0%	4,902.43	13,555.93	3,239.93
6010.100	Benefits Fica & Fringe Benefits	397,163.00	371,667.00	25,496.00	7%	153,213.96	372,301.27	363,740.07
6010.900	Benefits OPEB contribution	46,574.00	29,574.00	17,000.00	57%	-	41,255.41	25,227.53
Account Classification Total: PERS SVCS - Personnel Services		1,201,600.00	1,188,214.00	13,386.00	1%	505,228.07	1,150,416.30	1,099,893.27
<i>SUPP & MAT - Supplies & Materials</i>								
6110.060	Supplies & Equipment Chemicals	175,000.00	175,000.00	-	0%	84,149.77	200,420.31	229,077.39
6110.340	Supplies & Equipment Safety Program Equipment	7,909.00	7,309.00	600.00	8%	1,889.99	9,898.24	6,184.30
6110.390	Supplies & Equipment Small Equipment	4,500.00	4,500.00	-	0%	-	19,062.76	8,257.07
6110.420	Supplies & Equipment Tools & Supplies	3,000.00	2,550.00	450.00	18%	687.41	3,976.52	4,389.47
6130.045	Equipment Maintenance Other Equipment Maint/Repair	8,000.00	8,000.00	-	0%	4,506.57	2,057.00	12,544.70
6200.010	Other Supplies & Materials Lab Testing	13,000.00	13,000.00	-	0%	6,757.00	14,714.00	25,273.90
6200.030	Other Supplies & Materials Testing Supplies	26,000.00	13,000.00	13,000.00	100%	3,110.17	10,906.49	12,080.71
Account Classification Total: SUPP & MAT - Supplies & Materials		237,409.00	223,359.00	14,050.00	6%	101,100.91	261,035.32	297,807.54
<i>MAINT & SVCS - Maintenance & Services</i>								
6500.030	Systems Maintenance Wastewater Treatment Plant Maint	80,000.00	80,000.00	-	0%	37,238.82	106,742.00	77,513.15
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	20,000.00	20,000.00	-	0%	3,043.93	14,440.75	13,496.18
6540.030	Vehicle Operating Expenses Vehicle Maintenance	8,000.00	8,000.00	-	0%	3,960.53	8,440.55	8,941.08
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	3,655.00	4,945.00	(1,290.00)	-26%	-	5,887.58	9,643.04
6550.020	Building Site Expenses Buildings & Grounds Maintenance	12,000.00	12,000.00	-	0%	4,438.38	9,727.29	13,802.63
6550.060	Building Site Expenses Electricity	270,000.00	270,000.00	-	0%	96,473.33	224,706.77	271,015.39
6550.270	Building Site Expenses Telephone	3,000.00	3,000.00	-	0%	785.12	1,745.48	3,182.68
6700.400	Other Maint. & Svcs State Waste Water Sludge Fees	3,000.00	5,000.00	(2,000.00)	-40%	2,253.70	2,256.85	2,481.55
6700.500	Other Maint. & Svcs Water & Wastewater Construction	4,583.00	2,688.00	1,895.00	70%	-	48.25	6,354.10
6700.650	Other Maint. & Svcs Tipping Fees	65,000.00	75,000.00	(10,000.00)	-13%	10,548.80	57,200.95	57,716.75
Account Classification Total: MAINT & SVCS - Maintenance & Services		469,238.00	480,633.00	(11,395.00)	-2%	158,742.61	431,196.47	464,146.55

Fund: 555 - Ocean Pines		FY2019 Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
<i>OTHR CHGS - Other Charges</i>								
7000.060	Travel, Training & Expense Educational Training	8,301.00	6,401.00	1,900.00	30%	2,057.49	6,951.80	5,030.34
7170.010	Benefits & Insurance Allowance for COLA	31,725.00	-	31,725.00	N/A	-	-	-
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		40,026.00	6,401.00	33,625.00	525%	2,057.49	6,951.80	5,030.34
<i>CAP EQ - Capital Equipment</i>								
9010.010	Capital Equipment New Vehicles	25,000.00	-	25,000.00	N/A	-	-	-
9010.090	Capital Equipment Other WWW Equipment	35,000.00	60,000.00	(25,000.00)	-42%	690.59	-	-
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		60,000.00	60,000.00	-	0%	690.59	-	-
Department Total: 8003 - Treatment Plant		2,008,273.00	1,958,607.00	49,666.00	3%	767,819.67	1,849,599.89	1,866,877.70

Fund: 555 - Ocean Pines		FY2019 Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
Department: 8004 - Collection Systems								
<i>PERS SVCS - Personnel Services</i>								
6000.100	Personnel Services Salaries	443,675.00	454,866.00	(11,191.00)	-2%	214,533.35	440,391.98	420,417.07
6000.200	Personnel Services Salaries-Support Group	65,873.00	65,722.00	151.00	0%	24,016.64	80,304.40	62,195.37
6000.300	Personnel Services Salaries-Construction	219,657.00	209,140.00	10,517.00	5%	81,449.99	180,569.02	200,233.00
6000.400	Personnel Services Overtime Pay	20,000.00	20,000.00	-	0%	14,075.67	22,908.85	18,370.08
6010.100	Benefits Fica & Fringe Benefits	342,181.00	335,647.00	6,534.00	2%	96,555.99	305,572.79	295,715.01
6010.900	Benefits OPEB contribution	44,230.00	57,230.00	(13,000.00)	-23%	-	37,734.94	53,452.55
Account Classification Total: PERS SVCS - Personnel Services		1,135,616.00	1,142,605.00	(6,989.00)	-1%	430,631.64	1,067,481.98	1,050,383.08
<i>SUPP & MAT - Supplies & Materials</i>								
6110.060	Supplies & Equipment Chemicals	-	-	-	N/A	-	916.49	-
6110.340	Supplies & Equipment Safety Program Equipment	6,079.00	5,800.00	279.00	5%	1,030.10	6,067.55	4,737.98
6110.390	Supplies & Equipment Small Equipment	2,000.00	2,000.00	-	0%	-	2,794.76	14,019.22
6110.420	Supplies & Equipment Tools & Supplies	3,000.00	3,000.00	-	0%	763.06	3,726.40	3,922.19
6130.045	Equipment Maintenance Other Equipment Maint/Repair	3,000.00	3,000.00	-	0%	789.57	3.75	2,410.16
Account Classification Total: SUPP & MAT - Supplies & Materials		14,079.00	13,800.00	279.00	2%	2,582.73	13,508.95	25,089.55
<i>MAINT & SVCS - Maintenance & Services</i>								
6500.010	Systems Maintenance Collection System Maintenance	260,000.00	250,000.00	10,000.00	4%	152,642.24	260,472.95	331,797.59
6500.040	Systems Maintenance WWW Paving	20,000.00	20,000.00	-	0%	8,339.20	23,098.92	27,497.97
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	25,000.00	25,000.00	-	0%	6,727.49	16,880.85	14,233.79
6540.030	Vehicle Operating Expenses Vehicle Maintenance	10,000.00	10,000.00	-	0%	2,592.01	5,602.03	12,071.49
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	12,970.00	9,430.00	3,540.00	38%	-	14,707.58	22,718.36
6550.020	Building Site Expenses Buildings & Grounds Maintenance	4,000.00	4,000.00	-	0%	1,077.36	4,192.26	2,888.46
6550.060	Building Site Expenses Electricity	360,000.00	360,000.00	-	0%	142,235.83	326,747.51	367,428.19
6550.270	Other Maint. & Svcs Water & Wastewater Construction	15,000.00	15,000.00	-	0%	6,864.68	13,638.83	15,247.60
6700.500	Other Maint. & Svcs Water & Wastewater Construction	119,470.00	70,067.00	49,403.00	71%	-	97,473.89	161,537.50
Account Classification Total: MAINT & SVCS - Maintenance & Services		826,440.00	763,497.00	62,943.00	8%	320,478.81	762,814.82	955,420.95

Fund: 555 - Ocean Pines		FY2019 Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
<i>OTHR CHGS - Other Charges</i>								
7000.060	Travel, Training & Expense Educational Training	5,574.00	4,674.00	900.00	19%	1,441.46	5,920.70	4,079.85
7170.010	Benefits & Insurance Allowance for COLA	32,725.00	-	32,725.00	N/A	-	-	-
Account Classification Total: OTHR CHGS - Other Charges		38,299.00	4,674.00	33,625.00	719%	1,441.46	5,920.70	4,079.85
<i>CAP EQ - Capital Equipment</i>								
9010.010	Capital Equipment New Vehicles	25,000.00	-	25,000.00	N/A	-	-	-
9010.090	Capital Equipment Other WYW Equipment	277,000.00	221,000.00	56,000.00	25%	96,949.41	-	-
Account Classification Total: CAP EQ - Capital Equipment		302,000.00	221,000.00	81,000.00	37%	96,949.41	-	-
Department Total: 8004 - Collection Systems		2,316,434.00	2,145,576.00	170,858.00	8%	852,084.05	1,849,726.45	2,034,973.43
Department: 8006 - Veh-Equip								
<i>PERS SVCS - Personnel Services</i>								
6000.100	Personnel Services Salaries	-	-	-	N/A	24,200.80	-	-
6000.200	Personnel Services Salaries-Support Group	-	-	-	N/A	461.20	-	-
6010.100	Benefits Fica & Fringe Benefits	-	-	-	N/A	5,726.68	-	-
Account Classification Total: PERS SVCS - Personnel Services		-	-	-	0%	30,388.68	-	-
Department Total: 8006 - Veh-Equip		-	-	-	0%	30,388.68	-	-
EXPENSES Total		7,021,812.00	6,546,372.00	475,440.00	7%	2,560,306.90	7,390,429.11	7,698,283.90
Fund REVENUE Total: 555 - Ocean Pines		7,021,812.00	6,546,372.00	475,440.00	7%	3,496,965.13	10,869,410.58	6,109,297.98
Fund EXPENSE Total: 555 - Ocean Pines		7,021,812.00	6,546,372.00	475,440.00	7%	2,560,306.90	7,390,429.11	7,698,283.90
Fund Total: 555 - Ocean Pines		-	-	-	0%	936,658.23	3,478,981.47	(1,588,985.92)

**WORCESTER COUNTY
WATER & WASTEWATER SERVICES
ENTERPRISE FUND BY SERVICE AREA**

Riddle Farm Service Area

<u>Account Name</u>	<u>FY19 Budget</u>	<u>FY18 Budget</u>	<u>\$ Variance</u>	<u>% Variance</u>	<u>FY18 Actual</u>	<u>FY17 Actual</u>	<u>FY16 Actual</u>
Charges for Services	502,900	499,200	3,700	1%	293,975	437,730	427,063
Interest & Penalties	4,000	4,000	-	0%	2,171	3,908	3,880
Other Revenue	-	-	-	0%	547	868,048	1,103
Total Revenues	506,900	503,200	3,700	1%	296,693	1,309,686	432,047
Personnel Services	216,046	210,524	5,522	3%	107,469	219,187	178,297
Supplies & Materials	62,666	57,932	4,734	8%	22,663	57,117	61,802
Maintenance & Services	204,385	199,521	4,864	2%	89,697	195,919	214,301
Other Charges	9,743	5,043	4,700	93%	-	5,095	4,205
Interfund Charges	22,502	21,154	1,348	6%	4,877	19,833	19,613
Depreciation Expense	-	-	-	0%	-	493,831	489,451
Capital Outlay	10,000	-	10,000	0%	-	-	-
Total Expenses	525,342	494,174	31,168	6%	224,706	990,982	967,668
Net Income (Loss)	(18,442)	9,026	(27,468)	-304%	71,987	318,704	(535,622)

See the next page for the Proposed Quarterly Rates.

Riddle Farm Proposed Quarterly Rates

	<u>FY19</u>	<u>FY18</u>	<u>\$ Change</u>
Domestic Water & Sewer Base Fee	180.00	180.00	-
Domestic Water & Sewer Usage Range (per 1K gal)			
0 - 10,000 Gallons	1.60	1.60	-
10,001 - 25,000 Gallons	3.50	3.50	-
25,001 - 35,000 Gallons	6.00	6.00	-
35,001 - 45,000 Gallons	9.00	9.00	-
over 45,000 Gallons	15.00	15.00	-
Commercial Water & Sewer Base & Usage Range (per 1K gal)			
1 EDU	198.00	180.00	18.00
0 - 10,000 Gallons	4.00	4.00	-
10,001 - 27,000 Gallons	6.00	6.00	-
over 27,000 Gallons	10.00	10.00	-
2 EDU's	275.00	250.00	25.00
0 - 10,000 Gallons	4.00	4.00	-
10,001 - 54,000 Gallons	6.00	6.00	-
over 54,000 Gallons	10.00	10.00	-
3-13 EDU's	550.00	500.00	50.00
0 - 10,000 Gallons	4.00	4.00	-
10,001 - 351,000 Gallons	6.00	6.00	-
over 351,000 Gallons	10.00	10.00	-
14-24 EDU's	825.00	750.00	75.00
0 - 10,000 Gallons	4.00	4.00	-
10,001 - 648,000 Gallons	6.00	6.00	-
over 648,000 Gallons	10.00	10.00	-
25-39 EDU's	1,100.00	1,000.00	100.00
0 - 10,000 Gallons	4.00	4.00	-
10,001 - 1,053,000 Gallons	6.00	6.00	-
over 1,053,000 Gallons	10.00	10.00	-
40+ EDU's	1,650.00	1,500.00	150.00
0 - 10,000 Gallons	4.00	4.00	-
10,001 - 1,250,000 Gallons	6.00	6.00	-
over 1,250,000 Gallons	10.00	10.00	-
Water & Sewer Accessibility charge per EDU	140.00	140.00	-

Fund: 570 - Riddle Farm

FY2019 Budget Request

Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
Fund: 570 - Riddle Farm								
REVENUES								
<i>CHG SVC - Charges for Services</i>								
5000.100	Domestic Water Service	66,650.00	60,800.00	5,850.00	10%	33,030.00	58,947.50	57,509.67
5000.200	Domestic Water Usage	16,500.00	16,500.00	-	0%	12,647.44	14,869.84	16,682.57
5005.100	Commercial Water Service	2,000.00	2,000.00	200.00	10%	1,270.00	1,731.00	1,731.00
5005.200	Commercial Water Usage	2,750.00	2,750.00	-	0%	2,185.04	2,841.21	2,573.66
5010.100	Domestic Sewer Service	200,000.00	181,900.00	18,100.00	10%	98,820.00	176,332.50	172,139.03
5010.200	Domestic Sewer Usage	50,000.00	50,000.00	-	0%	37,939.66	44,605.87	49,915.88
5015.100	Commercial Sewer Service	6,050.00	5,500.00	550.00	10%	3,540.00	4,719.00	4,719.00
5015.200	Commercial Sewer Usage	8,750.00	8,750.00	-	0%	6,353.35	8,283.27	7,540.66
5020	Additional Assessments	150,000.00	171,000.00	(21,000.00)	-12%	84,840.00	109,800.00	110,651.80
5040	Hook-Ups	-	-	-	N/A	2,550.00	-	-
5825	Future Capital Development Reven	-	-	-	N/A	10,800.00	15,600.00	3,600.00
<i>Account Classification Total: CHG SVC - Charges for Services</i>		502,900.00	499,200.00	3,700.00	1%	293,975.49	437,730.19	427,063.27
<i>INT/PEN - Interest & Penalties</i>								
4710	Penalty/Fees	4,000.00	4,000.00	-	0%	2,170.57	3,908.20	3,880.35
<i>Account Classification Total: INT/PEN - Interest & Penalties</i>		4,000.00	4,000.00	-	0%	2,170.57	3,908.20	3,880.35
<i>OTH REV - Other Revenue</i>								
5850	Other Revenue	-	-	-	N/A	546.78	868,047.91	1,102.91
<i>Account Classification Total: OTH REV - Other Revenue</i>		-	-	-	0%	546.78	868,047.91	1,102.91
<i>TRNS IN - Transfers In</i>								
5975.100	Transfers From (To) Reserve	18,442.00	(9,026.00)	27,468.00	-304%	-	-	-
<i>Account Classification Total: TRNS IN - Transfers In</i>		18,442.00	(9,026.00)	27,468.00	-304%	-	-	-
REVENUES Total		525,342.00	494,174.00	31,168.00	6%	296,692.84	1,309,686.30	432,046.53

Fund: 570 - Riddle Farm

FY2019 Budget Request

Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
EXPENSES								
<i>PERS SVCS - Personnel Services</i>								
6000.100	Personnel Services Salaries	3,000.00	3,000.00	-	0%	1,186.35	4,504.34	4,146.36
6000.200	Personnel Services Salaries-Support Group	119,695.00	119,422.00	273.00	0%	68,559.18	122,942.51	100,620.75
6000.300	Personnel Services Salaries-Construction	9,652.00	9,168.00	484.00	5%	4,591.22	9,255.73	7,014.52
6000.400	Personnel Services Overtime Pay	4,000.00	4,000.00	-	0%	3,792.82	7,477.06	4,815.33
6010.100	Benefits Fica & Fringe Benefits	71,635.00	67,170.00	4,465.00	7%	29,339.41	67,776.65	55,258.20
6010.900	Benefits OPEB contribution	8,064.00	7,764.00	300.00	4%	-	7,231.17	6,441.76
Account Classification Total: PERS SVCS - Personnel Services		216,046.00	210,524.00	5,522.00	3%	107,468.98	219,187.46	178,296.92
<i>SUPP & MAT - Supplies & Materials</i>								
6100.010	Administrative Expense Administrative Expenses	3,510.00	2,010.00	1,500.00	75%	584.67	3,700.70	2,134.61
6110.060	Supplies & Equipment Chemicals	40,000.00	40,000.00	-	0%	15,691.58	37,476.84	41,793.80
6110.090	Supplies & Equipment Computers & Printers	258.00	-	258.00	N/A	-	-	-
6110.340	Supplies & Equipment Safety Program Equipment	1,416.00	1,416.00	-	0%	-	723.86	1,768.78
6110.390	Supplies & Equipment Small Equipment	-	-	-	N/A	-	905.56	1,413.55
6110.420	Supplies & Equipment Tools & Supplies	991.00	1,000.00	(9.00)	-1%	467.61	542.96	676.24
6150.050	Uniforms & Personal Equipment Uniforms	991.00	1,006.00	(15.00)	-1%	-	836.42	936.72
6200.010	Other Supplies & Materials Lab Testing	11,000.00	8,000.00	3,000.00	38%	5,504.80	11,624.90	9,729.86
6200.030	Other Supplies & Materials Testing Supplies	4,500.00	4,500.00	-	0%	414.45	1,305.53	3,347.94
Account Classification Total: SUPP & MAT - Supplies & Materials		62,666.00	57,932.00	4,734.00	8%	22,663.11	57,116.77	61,801.50
<i>MAINT & SVCS - Maintenance & Services</i>								
6500.010	Systems Maintenance Collection System Maintenance	24,000.00	19,000.00	5,000.00	26%	6,890.96	23,541.67	20,135.69
6500.020	Systems Maintenance Water Plant/System Maint	30,000.00	30,000.00	-	0%	12,392.55	35,639.22	35,575.31
6500.030	Systems Maintenance Wastewater Treatment Plant Maint	40,000.00	40,000.00	-	0%	34,318.43	29,891.64	44,442.67
6500.040	Systems Maintenance WWW Paving	1,000.00	1,000.00	-	0%	633.14	-	-
6530.100	Consulting Services Professional Fees	720.00	660.00	60.00	9%	-	630.00	630.00
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	12,665.00	17,135.00	(4,470.00)	-26%	-	15,228.77	26,584.17
6550.020	Building Site Expenses Buildings & Grounds Maintenance	4,000.00	2,000.00	2,000.00	100%	2,310.65	4,253.81	889.19
6550.060	Building Site Expenses Electricity	78,000.00	78,000.00	-	0%	29,731.00	72,462.88	76,093.11
6550.110	Building Site Expenses Heating Fuel Oil	5,000.00	5,000.00	-	0%	681.08	3,977.06	3,308.16
6550.270	Building Site Expenses Telephone	1,500.00	1,500.00	-	0%	303.55	738.20	1,306.16
6550.280	Building Site Expenses Tipping Fees	1,000.00	1,000.00	-	0%	2,435.20	4,464.80	-
6700.400	Other Maint. & Svcs State Water Sludge Fees	1,000.00	1,000.00	-	0%	-	95.00	65.10
6700.500	Other Maint. & Svcs Water & Wastewater Construction	5,500.00	3,226.00	2,274.00	70%	-	4,996.38	5,271.65
Account Classification Total: MAINT & SVCS - Maintenance & Services		204,385.00	199,521.00	4,864.00	2%	89,696.56	195,919.43	214,301.21

Fund: 570 - Riddle Farm		FY2019 Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
<i>OTHR CHGS - Other Charges</i>								
7000.060	Travel, Training & Expense Educational Training	1,043.00	1,043.00	-	0%	-	1,353.92	810.53
7170.010	Benefits & Insurance Allowance for COLA	4,700.00	-	4,700.00	N/A	-	-	-
7170.100	Benefits & Insurance Property & Liability Insurance	4,000.00	4,000.00	-	0%	-	3,741.08	3,394.52
	Account Classification Total: OTHR CHGS - Other Charges	9,743.00	5,043.00	4,700.00	93%	-	5,095.00	4,205.05
<i>INTFND CHGS - Interfund Charges</i>								
8010.030	Interfund Treasurer's Support - Salary	6,179.00	5,381.00	798.00	15%	1,362.96	5,598.49	5,493.00
8010.040	Interfund Treasurer's Support - Fringe	2,730.00	2,416.00	314.00	13%	611.97	2,415.19	2,305.96
8010.050	Interfund Public Works & Admin - Benefits	4,180.00	4,139.00	41.00	1%	899.40	3,562.09	3,493.06
8010.060	Interfund Public Works & Admin - Salaries	9,413.00	9,218.00	195.00	2%	2,003.11	8,257.04	8,320.78
	Account Classification Total: INTFND CHGS - Interfund Charges	22,502.00	21,154.00	1,348.00	6%	4,877.44	19,832.81	19,612.80
<i>CAP EQ - Capital Equipment</i>								
9010.090	Capital Equipment Other WWW Equipment	10,000.00	-	10,000.00	N/A	-	-	-
9100.010	Depreciation Depreciation Expense	-	-	-	N/A	-	493,831.00	489,451.00
	Account Classification Total: CAP EQ - Capital Equipment	10,000.00	-	10,000.00	6%	224,706.09	493,831.00	489,451.00
	EXPENSES Total	525,342.00	494,174.00	31,168.00	6%	224,706.09	990,982.47	967,668.48
	Fund REVENUE Total: 570 - Riddle Farm	525,342.00	494,174.00	31,168.00	6%	296,692.84	1,309,686.30	432,046.53
	Fund EXPENSE Total: 570 - Riddle Farm	525,342.00	494,174.00	31,168.00	6%	224,706.09	990,982.47	967,668.48
	Fund Total: 570 - Riddle Farm	-	-	-	0%	71,986.75	318,703.83	(535,621.95)

**WORCESTER COUNTY
WATER & WASTEWATER SERVICES
ENTERPRISE FUND BY SERVICE AREA**

River Run Service Area

<u>Account Name</u>	<u>FY19 Budget</u>	<u>FY18 Budget</u>	<u>\$ Variance</u>	<u>% Variance</u>	<u>FY18 Actual</u>	<u>FY17 Actual</u>	<u>FY16 Actual</u>
Charges for Services	165,000	158,300	6,700	4%	59,400	157,092	162,657
Interest & Penalties	500	500	-	0%	214	564	608
Other Revenue	-	-	-	0%	301	451	596
Total Revenues	165,500	158,800	6,700	4%	59,914	158,107	163,861
Personnel Services	55,388	43,088	12,300	29%	27,265	49,768	46,605
Supplies & Materials	16,363	16,151	212	1%	4,873	19,899	12,840
Maintenance & Services	92,070	85,305	6,765	8%	11,419	77,451	78,438
Other Charges	2,749	1,449	1,300	90%	-	1,311	1,171
Interfund Charges	9,128	8,630	498	6%	1,994	8,107	8,014
Depreciation Expense	-	-	-	0%	-	2,013	2,013
Total Expenses	175,698	154,623	21,075	14%	45,550	158,548	149,082
Net Income (Loss)	(10,198)	4,177	(14,375)	-344%	14,364	(442)	14,780

Proposed Quarterly Rates

Domestic Sewer Only (flat rate)	<u>FY19</u>	<u>FY18</u>	<u>\$ Change</u>
Domestic Water Base Fee	150.00	150.00	-
Domestic Water Usage Range (per 1,000 Gallons)	53.13	48.13	5.00
0 - 10,000 Gallons	0.50	0.50	-
10,001 - 25,000 Gallons	1.09	1.09	-
25,001 - 35,000 Gallons	1.88	1.88	-
35,001 - 45,000 Gallons	2.81	2.81	-
over 45,000 Gallons	4.69	4.69	-

Fund: 575 - River Run		FY2019 Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
Fund: 575 - River Run								
REVENUES								
<i>CHG SVC - Charges for Services</i>								
5000.100	Domestic Water Service	47,000.00	40,300.00	6,700.00	17%	-	38,441.67	38,076.57
5010.100	Domestic Sewer Service	118,000.00	118,000.00	-	0%	59,400.00	118,650.00	116,700.00
5040	Hook-Ups	-	-	-	N/A	-	-	4,780.00
5825	Future Capital Development Reven	-	-	-	N/A	-	-	3,100.00
Account Classification Total: CHG SVC - Charges for Services		165,000.00	158,300.00	6,700.00	4%	59,400.00	157,091.67	162,656.57
<i>INT/PEN - Interest & Penalties</i>								
4710	Penalty/Fees	500.00	500.00	-	0%	213.79	563.55	608.26
Account Classification Total: INT/PEN - Interest & Penalties		500.00	500.00	-	0%	213.79	563.55	608.26
<i>OTH REV - Other Revenue</i>								
5850	Other Revenue	-	-	-	N/A	300.67	451.48	596.29
Account Classification Total: OTH REV - Other Revenue		-	-	-	0%	300.67	451.48	596.29
<i>TRANS IN - Transfers In</i>								
5975.100	Transfers From (To) Reserve	10,198.00	(4,177.00)	14,375.00	-344%	-	-	-
Account Classification Total: TRANS IN - Transfers In		10,198.00	(4,177.00)	14,375.00	-344%	-	-	-
REVENUES Total		175,698.00	154,623.00	21,075.00	14%	59,914.46	158,106.70	163,861.12

Fund: 575 - River Run		FY2019 Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
EXPENSES								
<i>PERS SVCS - Personnel Services</i>								
6000.100	Personnel Services Salaries	30,000.00	22,000.00	8,000.00	36%	18,983.61	30,220.88	26,971.64
6000.200	Personnel Services Salaries-Support Group	5,623.00	5,610.00	13.00	0%	79.52	3,337.67	3,577.22
6000.300	Personnel Services Salaries-Construction	1,072.00	1,019.00	53.00	5%	-	-	451.19
6000.400	Personnel Services Overtime Pay	500.00	500.00	-	0%	-	561.26	404.22
6010.100	Benefits Fica & Fringe Benefits	17,639.00	13,405.00	4,234.00	32%	8,201.50	15,463.62	14,972.25
6010.900	Benefits OPEB contribution	554.00	554.00	-	0%	-	185.01	228.86
Account Classification Total: PERS SVCS - Personnel Services		55,388.00	43,088.00	12,300.00	29%	27,264.63	49,768.44	46,605.38
<i>SUPP & MAT - Supplies & Materials</i>								
6100.010	Administrative Expense Administrative Expenses	1,249.00	1,037.00	212.00	20%	19.94	1,343.09	1,200.15
6110.060	Supplies & Equipment Chemicals	10,000.00	10,000.00	-	0%	3,513.00	14,783.00	6,877.50
6110.340	Supplies & Equipment Safety Program Equipment	67.00	67.00	-	0%	-	17.62	60.93
6110.390	Supplies & Equipment Small Equipment	1,500.00	1,500.00	-	0%	-	24.88	1,089.77
6150.050	Uniforms & Personal Equipment Uniforms	47.00	47.00	-	0%	-	22.98	33.30
6200.010	Other Supplies & Materials Lab Testing	2,500.00	2,500.00	-	0%	1,340.00	3,707.00	3,173.00
6200.030	Other Supplies & Materials Testing Supplies	1,000.00	1,000.00	-	0%	-	-	405.48
Account Classification Total: SUPP & MAT - Supplies & Materials		16,363.00	16,151.00	212.00	1%	4,872.94	19,898.57	12,840.13
<i>MAINT & SVCS - Maintenance & Services</i>								
6500.010	Systems Maintenance Collection System Maintenance	13,000.00	13,000.00	-	0%	1,242.25	9,331.57	9,531.04
6500.020	Systems Maintenance Water Plant/System Maint	-	-	-	N/A	-	-	269.22
6500.030	Systems Maintenance Wastewater Treatment Plant Maint	6,000.00	6,000.00	-	0%	309.24	2,430.98	6,093.65
6530.100	Consulting Services Professional Fees	264.00	242.00	22.00	9%	-	231.00	674.00
6540.050	Vehicle Operating Expenses Vehicle Use/Other Areas	3,000.00	3,000.00	-	0%	-	-	-
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	595.00	805.00	(210.00)	-26%	-	594.80	1,090.91
6550.020	Building Site Expenses Buildings & Grounds Maintenance	100.00	100.00	-	0%	-	-	254.52
6550.060	Building Site Expenses Electricity	20,000.00	20,000.00	-	0%	9,177.63	25,178.91	20,590.14
6550.270	Building Site Expenses Telephone	1,500.00	1,500.00	-	0%	639.98	1,146.75	1,622.47
6700.200	Other Maint. & Svcs Payment to Water Utility	47,000.00	40,300.00	6,700.00	17%	-	38,441.67	38,076.57
6700.400	Other Maint. & Svcs State Waste Water Sludge Fees	-	-	-	N/A	50.00	95.00	50.00
6700.500	Other Maint. & Svcs Water & Wastewater Construction	611.00	358.00	253.00	71%	-	-	185.21
Account Classification Total: MAINT & SVCS - Maintenance & Services		92,070.00	85,305.00	6,765.00	8%	11,419.10	77,450.68	78,437.73

Fund: 575 - River Run		FY2019 Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
<i>OTHR CHGS - Other Charges</i>								
7000.060	Travel, Training & Expense Educational Training	49.00	49.00	-	0%	-	37.20	28.82
7170.010	Benefits & Insurance Allowance for COLA	1,300.00	-	1,300.00	N/A	-	-	-
7170.100	Benefits & Insurance Property & Liability Insurance	1,400.00	1,400.00	-	0%	-	1,273.62	1,142.26
	Account Classification Total: OTHR CHGS - Other Charges	2,749.00	1,449.00	1,300.00	90%	-	1,310.82	1,171.08
<i>INTFND CHGS - Interfund Charges</i>								
8010.030	Interfund Treasurer's Support - Salary	2,351.00	2,269.00	82.00	4%	574.74	2,360.81	2,316.34
8010.040	Interfund Treasurer's Support - Fringe	1,038.00	1,019.00	19.00	2%	258.06	1,018.45	972.40
8010.050	Interfund Public Works & Admin - Benefits	1,765.00	1,655.00	110.00	7%	359.76	1,424.83	1,397.24
8010.060	Interfund Public Works & Admin - Salaries	3,974.00	3,687.00	287.00	8%	801.24	3,302.81	3,328.30
	Account Classification Total: INTFND CHGS - Interfund Charges	9,128.00	8,630.00	498.00	6%	1,993.80	8,106.90	8,014.28
<i>CAP EQ - Capital Equipment</i>								
9100.010	Depreciation Depreciation Expense	-	-	-	N/A	-	2,013.00	2,013.00
	Account Classification Total: CAP EQ - Capital Equipment	-	-	-	0%	-	2,013.00	2,013.00
	EXPENSES Total	175,698.00	154,623.00	21,075.00	14%	45,550.47	158,548.41	149,081.60
	Fund REVENUE Total: 575 - River Run	175,698.00	154,623.00	21,075.00	14%	59,914.46	158,106.70	163,861.12
	Fund EXPENSE Total: 575 - River Run	175,698.00	154,623.00	21,075.00	14%	45,550.47	158,548.41	149,081.60
	Fund Total: 575 - River Run	-	-	-	0%	14,363.99	(441.71)	14,779.52

**WORCESTER COUNTY
WATER & WASTEWATER SERVICES
ENTERPRISE FUND BY SERVICE AREA**

West Ocean City Service Area

<u>Account Name</u>	<u>FY19 Budget</u>	<u>FY18 Budget</u>	<u>\$ Variance</u>	<u>% Variance</u>	<u>FY18 Actual</u>	<u>FY17 Actual</u>	<u>FY16 Actual</u>
Charges for Services	1,408,000	1,385,000	23,000	2%	714,783	1,434,137	1,392,400
Interest & Penalties	23,000	19,000	4,000	21%	14,011	20,589	16,842
Other Revenue	-	-	-	0%	1,998	3,017	4,001
Total Revenues	1,431,000	1,404,000	27,000	2%	730,792	1,457,743	1,413,243
Personnel Services	180,029	174,809	5,220	3%	58,256	157,317	138,033
Supplies & Materials	23,173	36,017	(12,844)	-36%	2,276	23,005	21,028
Maintenance & Services	869,714	873,366	(3,652)	0%	785,510	823,156	862,611
Other Charges	21,672	17,672	4,000	23%	-	16,331	14,313
Interfund Charges	111,967	106,423	5,544	5%	24,655	100,241	99,047
Depreciation Expense	-	-	-	0%	-	305,451	290,505
Capital Outlay	130,000	90,000	40,000	0%	-	-	-
Total Expenses	1,336,555	1,298,287	38,268	3%	870,697	1,425,501	1,425,536
Net Income (Loss)	94,445	105,713	(11,268)	-11%	(139,905)	32,242	(12,293)

Proposed Quarterly Rates

<u>FY19</u>	<u>FY18</u>	<u>\$ Change</u>
10.50	10.50	-
14.25	14.25	-

Domestic Sewer Only (flat rate per fixture)

Commercial Sewer Only (flat rate per fixture)

Fund: 580 - West Ocean City		FY2019 Budget Request					2016 Actual Amount	
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
Fund: 580 - West Ocean City								
REVENUES								
<i>CHG SVC - Charges for Services</i>								
5010.100	Domestic Sewer Service	1,128,000.00	1,100,000.00	28,000.00	3%	569,725.50	1,115,237.25	1,078,866.75
5015.100	Commercial Sewer Service	275,000.00	280,000.00	(5,000.00)	-2%	134,445.70	278,087.89	266,415.63
5040	Hook-Ups	5,000.00	5,000.00	-	0%	5,212.00	5,212.00	12,018.00
5825	Future Capital Development Reven	-	-	-	N/A	5,400.00	35,600.00	35,100.00
Account Classification Total: CHG SVC - Charges for Services		1,408,000.00	1,385,000.00	23,000.00	2%	714,783.20	1,434,137.14	1,392,400.38
<i>INT/PEN - Interest & Penalties</i>								
4700	Interest On Investments	5,000.00	1,000.00	4,000.00	400%	4,014.99	3,242.15	1,098.73
4710	Penalty/Fees	18,000.00	18,000.00	-	0%	9,995.72	17,346.62	15,743.20
Account Classification Total: INT/PEN - Interest & Penalties		23,000.00	19,000.00	4,000.00	21%	14,010.71	20,588.77	16,841.93
<i>OTH REV - Other Revenue</i>								
5850	Other Revenue	-	-	-	N/A	1,997.72	3,016.80	4,000.89
Account Classification Total: OTH REV - Other Revenue		-	-	-	0%	1,997.72	3,016.80	4,000.89
<i>TRANS IN - Transfers In</i>								
5975.100	Transfers From (To) Reserve	(94,445.00)	(105,713.00)	11,268.00	-11%	-	-	-
Account Classification Total: TRANS IN - Transfers In		(94,445.00)	(105,713.00)	11,268.00	-11%	-	-	-
REVENUES Total		1,336,555.00	1,298,287.00	38,268.00	3%	730,791.63	1,457,742.71	1,413,243.20

Fund: 580 - West Ocean City		FY2019 Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
EXPENSES								
<i>PERS SVCS - Personnel Services</i>								
6000.100	Personnel Services Salaries	5,000.00	5,000.00	-	0%	554.70	4,822.99	5,514.89
6000.200	Personnel Services Salaries-Support Group	77,119.00	76,943.00	176.00	0%	33,295.18	69,539.62	59,611.82
6000.300	Personnel Services Salaries-Construction	30,129.00	28,919.00	1,210.00	4%	7,921.32	28,025.15	22,816.84
6000.400	Personnel Services Overtime Pay	3,500.00	3,500.00	-	0%	1,160.62	1,499.20	4,640.05
6010.100	Benefits Fica & Fringe Benefits	57,643.00	54,059.00	3,584.00	7%	15,324.64	48,128.39	40,520.26
6010.900	Benefits OPEB contribution	6,638.00	6,388.00	250.00	4%	-	5,301.37	4,929.07
Account Classification Total: PERS SVCS - Personnel Services		180,029.00	174,809.00	5,220.00	3%	58,256.46	157,316.72	138,032.93
<i>SUPP & MAT - Supplies & Materials</i>								
6100.010	Administrative Expense Administrative Expenses	19,457.00	15,457.00	4,000.00	26%	1,385.80	20,718.38	16,875.92
6110.090	Supplies & Equipment Computers & Printers	166.00	-	166.00	N/A	-	-	-
6110.340	Supplies & Equipment Safety Program Equipment	912.00	912.00	-	0%	-	361.66	1,015.33
6110.390	Supplies & Equipment Small Equipment	-	17,000.00	(17,000.00)	-100%	-	510.53	837.44
6110.420	Supplies & Equipment Tools & Supplies	2,000.00	2,000.00	-	0%	889.81	942.51	1,744.03
6150.050	Uniforms & Personal Equipment Uniforms	638.00	648.00	(10.00)	-2%	-	471.55	554.95
Account Classification Total: SUPP & MAT - Supplies & Materials		23,173.00	36,017.00	(12,844.00)	-36%	2,275.61	23,004.63	21,027.67
<i>MAINT & SVCS - Maintenance & Services</i>								
6500.010	Systems Maintenance Collection System Maintenance	50,000.00	57,000.00	(7,000.00)	-12%	25,134.97	50,681.39	79,936.56
6500.040	Systems Maintenance WWW Paving	2,000.00	2,000.00	-	0%	458.78	-	628.37
6530.100	Consulting Services Professional Fees	4,104.00	3,762.00	342.00	9%	-	3,591.00	3,606.00
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	8,160.00	11,040.00	(2,880.00)	-26%	-	8,906.86	15,997.74
6550.020	Building Site Expenses Buildings & Grounds Maintenance	1,000.00	1,000.00	-	0%	162.98	281.42	543.72
6550.060	Building Site Expenses Electricity	18,000.00	18,000.00	-	0%	6,694.01	17,733.82	15,888.29
6550.270	Building Site Expenses Telephone	2,700.00	2,500.00	200.00	8%	1,370.28	2,607.80	3,013.74
6700.100	Other Maint. & Svcs Payment to Sewer Utility	770,000.00	770,000.00	-	0%	751,688.96	724,225.41	724,013.85
6700.500	Other Maint. & Svcs Water & Wastewater Construction	13,750.00	8,064.00	5,686.00	71%	-	15,128.40	18,983.07
Account Classification Total: MAINT & SVCS - Maintenance & Services		869,714.00	873,366.00	(3,652.00)	0%	785,509.98	823,156.10	862,611.34

Fund: 580 - West Ocean City		FY2019 Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
<i>OTHR CHGS - Other Charges</i>								
7000.060	Travel, Training & Expense Educational Training	672.00	672.00	-	0%	-	763.30	480.19
7170.010	Benefits & Insurance Allowance for COLA	4,000.00	-	4,000.00	N/A	-	-	-
7170.100	Benefits & Insurance Property & Liability Insurance	17,000.00	17,000.00	-	0%	-	15,567.79	13,832.67
Account Classification Total: OTHR CHGS - Other Charges		21,672.00	17,672.00	4,000.00	23%	-	16,331.09	14,312.86
<i>INTFND CHGS - Interfund Charges</i>								
8010.030	Interfund Treasurer's Support - Salary	32,507.00	29,304.00	3,203.00	11%	7,422.39	30,488.18	29,913.68
8010.040	Interfund Treasurer's Support - Fringe	14,360.00	13,157.00	1,203.00	9%	3,332.65	13,152.61	12,557.76
8010.050	Interfund Public Works & Admin - Benefits	20,020.00	19,821.00	199.00	1%	4,307.11	17,058.43	16,727.90
8010.060	Interfund Public Works & Admin - Salaries	45,080.00	44,141.00	939.00	2%	9,592.68	39,542.03	39,847.34
Account Classification Total: INTFND CHGS - Interfund Charges		111,967.00	106,423.00	5,544.00	5%	24,654.83	100,241.25	99,046.68
<i>CAP EQ - Capital Equipment</i>								
9010.090	Capital Equipment Other WWW Equipment	130,000.00	90,000.00	40,000.00	44%	-	-	-
9100.010	Depreciation Depreciation Expense	-	-	-	N/A	-	305,451.00	290,505.00
Account Classification Total: CAP EQ - Capital Equipment		130,000.00	90,000.00	40,000.00	44%	-	305,451.00	290,505.00
EXPENSES Total		1,336,555.00	1,298,287.00	38,268.00	3%	870,696.88	1,425,500.79	1,425,536.48
Fund REVENUE Total: 580 - West Ocean City		1,336,555.00	1,298,287.00	38,268.00	3%	730,791.63	1,457,742.71	1,413,243.20
Fund EXPENSE Total: 580 - West Ocean City		1,336,555.00	1,298,287.00	38,268.00	3%	870,696.88	1,425,500.79	1,425,536.48
Fund Total: 580 - West Ocean City		-	-	-	0%	(139,905.25)	32,241.92	(12,293.28)

REVENUE

Human Resources

<u>Dept #</u>	<u>NWS G/L Acct #</u>	<u>G/L ACCOUNT NAME</u>	<u>FY16 ACTUAL</u>	<u>FY17 ACTUAL</u>	<u>FY18 BUDGET</u>	<u>FY18 Actual as of 1/31/18</u>	<u>FY19 BUDGET</u>	<u>Variance</u>
1007	5735.030	Other Grants -Human Resources	3,000	0	0	2,000	0	0
TOTAL			3,000	0	0	2,000	0	0

Department: 1007 - Human Resources		FY2019 Expense Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
Department: 1007 - Human Resources								
PERS SVCS - Personnel Services								
6000.100	Personnel Services Salaries	400,146.00	351,888.00	48,258.00	14%	175,944.03	338,587.86	312,897.75
Account Classification Total: PERS SVCS - Personnel Services		400,146.00	351,888.00	48,258.00	14%	175,944.03	338,587.86	312,897.75
SUPP & MAT - Supplies & Materials								
6100.010	Administrative Expense Administrative Expenses	850.00	250.00	600.00	239%	161.95	313.99	239.95
6100.040	Administrative Expense Alcohol and Drug Testing	200.00	200.00	-	0%	-	140.49	200.00
6100.060	Administrative Expense Books and Publications	600.00	1,195.00	(595.00)	-50%	-	414.93	1,511.05
6100.080	Administrative Expense Copier Supplies	-	-	-	N/A	-	176.67	175.52
6100.100	Administrative Expense Dues and Subscriptions	805.00	833.00	(28.00)	-3%	82.00	497.68	432.37
6100.110	Administrative Expense Envelopes	350.00	350.00	-	0%	58.00	697.16	676.18
6100.150	Administrative Expense Incentives & Events	4,750.00	4,750.00	-	0%	2,303.98	3,981.67	3,989.28
6100.190	Administrative Expense Office Supplies	3,000.00	2,775.00	225.00	8%	489.07	2,250.00	2,100.38
6100.210	Administrative Expense Paper	1,100.00	1,100.00	-	0%	600.05	900.00	700.00
6110.050	Supplies & Equipment Camera Equipment	300.00	-	300.00	N/A	-	-	-
6110.080	Supplies & Equipment Computer Repairs & Supplies	-	-	-	N/A	552.48	-	-
6110.090	Supplies & Equipment Computers & Printers	1,505.00	2,302.00	(797.00)	-35%	-	4,117.47	1,389.68
6110.245	Supplies & Equipment Mobile Phones	1,800.00	1,100.00	700.00	64%	503.05	1,199.99	1,051.64
6110.290	Supplies & Equipment Other Office Equipment	600.00	200.00	400.00	200%	80.77	2,688.44	185.99
6110.310	Supplies & Equipment Promotional Materials	-	100.00	(100.00)	-100%	-	96.40	200.00
6110.320	Supplies & Equipment Radio Supplies	1,500.00	-	1,500.00	N/A	-	-	-
6110.340	Supplies & Equipment Safety Program Equipment	780.00	-	780.00	N/A	-	-	-
6130.010	Equipment Maintenance Copier Lease	2,400.00	3,500.00	(1,100.00)	-31%	706.93	2,192.19	2,772.20
6160.700	Grant Programs Health Programs	-	-	-	N/A	-	-	2,091.71
6170.050	Program Expense Volunteer Appreciation Events	3,500.00	3,500.00	-	0%	1,280.30	2,999.67	3,000.00
Account Classification Total: SUPP & MAT - Supplies & Materials		24,040.00	22,155.00	1,885.00	9%	6,818.58	22,666.75	20,715.95
MAINT & SVCS - Maintenance & Services								
6510.020	Legal Services County Attorney Expenses	500.00	1,000.00	(500.00)	-50%	298.57	373.22	567.27
6530.050	Consulting Services Crisis/Fitness for Duty	1,000.00	1,000.00	-	0%	-	-	-
6530.080	Consulting Services Physicals, Shots & Drug Testing	12,000.00	13,000.00	(1,000.00)	-8%	3,484.00	8,296.00	12,029.82
6530.180	Consulting Services Web Page	-	-	-	N/A	-	65.94	-
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	3,750.00	2,750.00	1,000.00	36%	1,106.75	1,983.61	2,035.37
6540.030	Vehicle Operating Expenses Vehicle Maintenance	2,000.00	2,000.00	-	0%	76.26	1,265.57	1,188.13
6540.040	Vehicle Operating Expenses Vehicle Registration	100.00	-	100.00	N/A	-	-	-

Department: 1007 - Human Resources		FY2019 Expense Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	-	-	-	N/A	-	-	259.00
6540.060	Vehicle Operating Expenses Vehicle Equipment	3,700.00	-	3,700.00	N/A	-	1,490.00	-
6550.270	Building Site Expenses Telephone	400.00	400.00	-	0%	138.18	360.07	1,417.79
6900.040	Advertising Personnel Advertisements	500.00	200.00	300.00	150%	125.00	150.00	68.00
	Account Classification Total: MAINT & SVCS - Maintenance & Services	23,950.00	20,350.00	3,600.00	18%	5,228.76	13,984.41	17,565.38
	OTHR CHGS - Other Charges							
7000.040	Travel, Training & Expense Continuing Education/Certificati	1,500.00	-	1,500.00	N/A	-	-	-
7000.060	Travel, Training & Expense Educational Training	2,700.00	2,000.00	700.00	35%	-	816.83	1,501.99
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	950.00	2,050.00	(1,100.00)	-54%	625.00	560.00	47.00
7000.115	Travel, Training & Expense Mileage	895.00	205.00	690.00	337%	25.25	197.36	149.99
	Account Classification Total: OTHR CHGS - Other Charges	6,045.00	4,255.00	1,790.00	42%	650.25	1,574.19	1,698.98
	INTFND CHGS - Interfund Charges							
8010.110	Interfund Water & Wastewater Enterprise Ch	(43,699.00)	(42,227.00)	(1,472.00)	3%	(21,183.30)	(40,042.34)	(39,181.22)
8010.120	Interfund Landfill Enterprise Charges	(25,491.00)	(24,632.00)	(859.00)	3%	(12,316.07)	(23,358.14)	(22,855.82)
8010.220	Interfund Dept. of Liquor Control Charges	-	-	-	N/A	-	(3,892.20)	(9,795.24)
	Account Classification Total: INTFND CHGS - Interfund Charges	(69,190.00)	(66,859.00)	(2,331.00)	3%	(33,499.37)	(67,292.68)	(71,832.28)
	CAP EQ - Capital Equipment							
9010.010	Capital Equipment New Vehicles	23,000.00	28,000.00	(5,000.00)	-18%	-	-	-
	Account Classification Total: CAP EQ - Capital Equipment	23,000.00	28,000.00	(5,000.00)	-18%	-	-	-
	Department Total: 1007 - Human Resources	407,991.00	359,789.00	48,202.00	13%	155,142.25	309,520.53	281,045.78

REVENUE

Benefits & Miscellaneous

<u>Dept #</u>	<u>NWS G/L Acct #</u>	<u>G/L ACCOUNT NAME</u>	<u>FY16 ACTUAL</u>	<u>FY17 ACTUAL</u>	<u>FY18 BUDGET</u>	<u>FY18 Actual as of 1/31/18</u>	<u>FY19 BUDGET</u>	<u>Variance</u>
1950	5420	Retiree Drug Subsidy	246,197	260,902	226,000	0	250,000	24,000
	5510	Transfers from other funds	1,709,079	1,143,421	208,125	208,125	0	(208,125)
	5511	Casino/Local Impact Grant Funds	2,308,243	2,488,812	2,490,406	2,490,406	2,256,626	(233,780)
TOTAL			4,263,519	3,893,135	2,924,531	2,698,531	2,506,626	(417,905)

Department: 1950 - Benefits & Insurance		FY2019 Expense Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
Department: 1950 - Benefits & Insurance								
MAINT & SVCS - Maintenance & Services								
6510.070	Legal Services Judgements & Lawsuits	5,000.00	5,000.00	-	0%	10,000.00	1,826.08	-
Account Classification Total: MAINT & SVCS - Maintenance & Services		5,000.00	5,000.00	-	0%	10,000.00	1,826.08	-
OTHR CHGS - Other Charges								
7170.010	Benefits & Insurance Allowance for COLA	914,706.00	-	914,706.00	N/A	-	-	-
7170.020	Benefits & Insurance Contingency	10,000.00	43,900.00	(33,900.00)	-77%	-	5,943.25	2,479.00
7170.030	Benefits & Insurance Hospitalization Insurance	6,621,942.00	6,349,137.00	272,805.00	4%	3,069,774.61	5,693,148.14	5,015,288.90
7170.040	Benefits & Insurance Other Post-Employment Benefits	5,000,000.00	4,000,000.00	1,000,000.00	25%	2,000,000.00	4,000,000.00	3,000,000.00
7170.050	Benefits & Insurance Retirement	2,902,454.00	2,695,435.00	207,019.00	8%	2,732,703.19	2,153,946.17	2,286,035.90
7170.060	Benefits & Insurance Social Security Taxes	2,172,800.00	1,976,191.00	196,609.00	10%	901,968.27	1,756,185.49	1,695,890.45
7170.070	Benefits & Insurance Unemployment Insurance	15,000.00	7,000.00	8,000.00	114%	13,865.44	8,503.46	673.32
7170.080	Benefits & Insurance Vested Benefits	-	-	-	N/A	-	31,000.00	125,000.00
7170.090	Benefits & Insurance Workmans Compensation Ins	795,276.00	755,250.00	40,026.00	5%	549,522.97	521,096.97	425,803.80
7170.100	Benefits & Insurance Property & Liability Insurance	408,353.00	404,954.00	3,399.00	1%	542,577.80	393,332.43	375,192.06
7170.120	Benefits & Insurance Long Term Disability	61,191.00	36,839.00	24,352.00	66%	29,943.60	35,808.68	36,150.92
7170.130	Benefits & Insurance Life Insurance	49,932.00	57,275.00	(7,343.00)	-13%	25,641.84	54,308.58	55,262.75
7170.140	Benefits & Insurance FSA & PSA Admin and EAP Program	90,896.00	84,576.00	6,320.00	7%	42,416.33	83,229.05	83,205.88
7170.150	Benefits & Insurance Retirement Administration Fee	109,971.00	95,036.00	14,935.00	16%	24,484.22	83,471.24	76,781.80
Account Classification Total: OTHR CHGS - Other Charges		19,152,521.00	16,505,593.00	2,646,928.00	16%	9,932,898.27	14,819,973.46	13,177,764.78
Department Total: 1950 - Benefits & Insurance		19,157,521.00	16,510,593.00	2,646,928.00	16%	9,942,898.27	14,821,799.54	13,177,764.78

REVENUE

Commissioners Office

<u>Dept #</u>	<u>NWS G/L Acct #</u>	<u>G/L ACCOUNT NAME</u>	<u>FY16 ACTUAL</u>	<u>FY17 ACTUAL</u>	<u>FY18 BUDGET</u>	<u>FY18 Actual as of 1/31/18</u>	<u>FY19 BUDGET</u>	<u>Variance</u>
1001	4260	Rents/ State Revenue	91,464	95,008	93,765	74,269	97,303	3,538
	4400	Franchise Fees	21,252	21,266	22,500	0	22,500	0
	5070.100	Sale of Publications	120	87	500	0	500	0
	5310	Civil Infraction Fines	2,900	3,500	2,500	1,350	2,500	0
	5645	Share of State Park Receipts	463,755	512,706	399,442	0	425,000	25,558
	5663	Share of State Forest Land	169,602	67,344	75,000	0	65,000	(10,000)
TOTAL			749,093	699,910	593,707	75,619	612,803	19,096

Department: 1001 - County Commissioners		FY2019 Expense Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
Department: 1001 - County Commissioners								
PERS SVCS - Personnel Services								
6000.100	Personnel Services Salaries	911,513.00	896,287.00	15,226.00	2%	448,143.20	871,764.07	936,005.16
Account Classification Total: PERS SVCS - Personnel Services		911,513.00	896,287.00	15,226.00	2%	448,143.20	871,764.07	936,005.16
SUPP & MAT - Supplies & Materials								
6100.010	Administrative Expense Administrative Expenses	1,200.00	1,000.00	200.00	20%	227.70	1,864.46	625.45
6100.060	Administrative Expense Books and Publications	300.00	300.00	-	0%	-	-	282.35
6100.100	Administrative Expense Dues and Subscriptions	3,493.00	3,268.00	225.00	7%	1,634.50	3,351.53	2,192.03
6100.165	Administrative Expense Meeting Expense	700.00	700.00	-	0%	98.89	567.04	660.43
6100.190	Administrative Expense Office Supplies	6,000.00	6,000.00	-	0%	1,515.41	3,926.82	3,567.14
6100.210	Administrative Expense Paper	3,300.00	2,800.00	500.00	18%	953.26	3,132.72	2,606.48
6100.230	Administrative Expense Postage & Freight	720.00	720.00	-	0%	197.42	831.37	669.56
6110.050	Supplies & Equipment Camera Equipment	-	1,000.00	(1,000.00)	-100%	-	-	-
6110.090	Supplies & Equipment Computers & Printers	890.00	-	890.00	N/A	-	-	6,271.96
6110.245	Supplies & Equipment Mobile Phones	6,000.00	5,400.00	600.00	11%	1,782.24	5,364.04	4,926.90
6110.290	Supplies & Equipment Other Office Equipment	-	-	-	N/A	614.40	-	-
6130.010	Equipment Maintenance Copier Lease	13,600.00	13,600.00	-	0%	4,555.08	13,616.04	13,651.28
Account Classification Total: SUPP & MAT - Supplies & Materials		36,203.00	34,788.00	1,415.00	4%	11,578.90	32,654.02	35,453.58
MAINT & SVCS - Maintenance & Services								
6510.020	Legal Services County Attorney Expenses	6,490.00	6,043.00	447.00	7%	3,320.77	6,427.82	1,671.50
6510.035	Legal Services County Code Expenses	11,743.00	11,743.00	-	0%	3,045.26	4,021.67	11,387.69
6510.050	Legal Services Court Reporters	360.00	360.00	-	0%	120.00	480.00	120.00
6510.085	Legal Services Other Legal Expenses	(12,000.00)	(8,000.00)	(4,000.00)	50%	(5,568.22)	(18,958.38)	(11,464.74)
6510.100	Legal Services Special Attorneys	-	-	-	N/A	-	2,876.25	-
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	3,100.00	3,100.00	-	0%	1,103.98	2,380.86	2,491.40
6540.030	Vehicle Operating Expenses Vehicle Maintenance	400.00	400.00	-	0%	340.69	574.28	234.53
6540.040	Vehicle Operating Expenses Vehicle Registration	-	-	-	N/A	-	100.00	-
6550.270	Building Site Expenses Telephone	1,344.00	1,344.00	-	0%	439.01	1,308.83	2,195.70
6900.010	Advertising Budget Advertisements	2,000.00	2,000.00	-	0%	977.60	1,432.18	1,935.50
6900.012	Advertising Budget Ads - Enterprise Funds	-	-	-	N/A	(69.75)	-	(44.78)
6900.030	Advertising Legislative Advertisements	11,000.00	12,000.00	(1,000.00)	-8%	3,898.52	9,301.51	8,634.54
Account Classification Total: MAINT & SVCS - Maintenance & Services		24,437.00	28,990.00	(4,553.00)	-16%	7,607.86	9,945.02	17,161.34
OTHR CHGS - Other Charges								
7000.020	Travel, Training & Expense Board Member Allowance	21,000.00	21,000.00	-	0%	10,500.00	21,000.00	21,000.00
7000.060	Travel, Training & Expense Educational Training	3,800.00	3,785.00	15.00	0%	-	3,437.96	175.20
7000.100	Travel, Training & Expense Meetings/Conferences/Stows	21,314.00	21,569.00	(255.00)	-1%	2,925.46	11,457.91	10,704.92

Department: 1001 - County Commissioners

		FY2019 Expense Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
7000.115	Travel, Training & Expense Mileage	800.00	800.00	-	0%	145.43	808.85	475.91
	Account Classification Total: OTHR CHGS - Other Charges	46,914.00	47,154.00	(240.00)	-1%	13,570.89	36,704.72	32,356.03
	INTFND CHGS - Interfund Charges							
8010.110	Interfund Water & Wastewater Enterprise Ch	(60,256.00)	(59,684.00)	(572.00)	1%	(29,842.15)	(58,108.70)	(58,034.86)
8010.120	Interfund Landfill Enterprise Charges	(30,128.00)	(29,842.00)	(286.00)	1%	(14,921.14)	(29,054.22)	(29,017.30)
8010.220	Interfund Dept. of Liquor Control Charges	-	-	-	N/A	-	(16,083.86)	(29,017.30)
	Account Classification Total: INTFND CHGS - Interfund Charges	(90,384.00)	(89,526.00)	(858.00)	1%	(44,763.29)	(103,246.78)	(116,069.46)
	CAP EQ - Capital Equipment							
9010.010	Capital Equipment New Vehicles	-	-	-	N/A	-	37,258.00	-
	Account Classification Total: CAP EQ - Capital Equipment	-	-	-	0%	-	37,258.00	-
	Department Total: 1001 - County Commissioners	928,683.00	917,693.00	10,990.00	1%	436,137.56	885,079.05	904,906.65

Department: 1003 - Orphan's Court		FY2019 Expense Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
Department: 1003 - Orphan's Court								
<i>PERS SVCS - Personnel Services</i>								
6000.100	Personnel Services Salaries	21,000.00	21,000.00	-	0%	10,499.97	19,115.33	20,999.94
Account Classification Total: PERS SVCS - Personnel Services		21,000.00	21,000.00	-	0%	10,499.97	19,115.33	20,999.94
<i>OTHR CHGS - Other Charges</i>								
7000.020	Travel, Training & Expense Board Member Allowance	4,800.00	4,800.00	-	0%	2,399.94	4,466.80	4,666.63
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	2,494.00	2,494.00	-	0%	121.70	460.19	143.72
Account Classification Total: OTHR CHGS - Other Charges		7,294.00	7,294.00	-	0%	2,521.64	4,926.99	4,810.35
Department Total: 1003 - Orphan's Court		28,294.00	28,294.00	-	0%	13,021.61	24,042.32	25,810.29

REVENUE

Other General Government

Dept #	NWS G/L Acct #	G/L ACCOUNT NAME	FY16 ACTUAL	FY17 ACTUAL	FY18 BUDGET	FY18 Actual as of		FY19 BUDGET	Variance
						1/31/18			
1090	4200	Admission & Amusement Tax	524,750	544,237	500,000	517,981	500,000	0	
	4270	Rents / Tower Site Rental	20,674	20,577	21,820	14,916	21,820	0	
	4600	Sale of Fixed Assets	55,224	51,504	25,000	0	30,000	5,000	
	4800	Miscellaneous Revenue	114,844	144,874	60,000	42,556	80,000	20,000	
	4910	Traders Licenses	94,186	108,993	90,000	4,767	90,000	0	
	4935	Marriage Licenses	24,900	24,510	24,000	13,420	24,000	0	
	4936	Civil Ceremony	1,520	1,420	1,500	690	1,500	0	
	5080	County Share Vehicle Tag Fee	3,664	3,438	4,500	1,742	4,500	0	
	5435	BRF Admin Fee	22,670	22,893	21,000	20,364	21,000	0	
	5664.020	US Fish & Wildlife Service Gen Gov	7,093	8,044	0	0	8,000	8,000	
	5735.025	Other Grants - Other Gen Govt	0	240	0	0	0	0	
	5895	SHA Rte 113 Easement Row	0	39,608	0	0	0	0	
TOTAL			869,525	970,339	747,820	616,435	780,820	33,000	

Department: 1090 - Other General Government		FY2019 Expense Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
Department: 1090 - Other General Government								
SUPP & MAT - Supplies & Materials								
6100.100	Administrative Expense Dues and Subscriptions	18,831.00	19,205.00	(374.00)	-2%	16,929.00	18,013.13	18,829.41
6100.165	Administrative Expense Meeting Expense	1,300.00	1,300.00	-	0%	-	797.98	759.41
6100.190	Administrative Expense Office Supplies	5,000.00	5,000.00	-	0%	240.00	467.95	3,579.10
6100.230	Administrative Expense Postage & Freight	145,000.00	145,000.00	-	0%	50,015.91	138,577.38	132,610.60
6110.080	Supplies & Equipment Computer Repairs & Supplies	10,000.00	10,000.00	-	0%	6,043.52	10,098.73	7,288.40
6110.090	Supplies & Equipment Computers & Printers	20,000.00	26,195.00	(6,195.00)	-24%	8,039.74	9,510.11	17,463.99
6110.110	Supplies & Equipment Disaster Preparedness Materials	3,000.00	3,000.00	-	0%	-	-	1,455.02
6110.165	Supplies & Equipment IT	4,000.00	1,000.00	3,000.00	300%	41.68	1,044.55	1,119.09
6110.270	Supplies & Equipment Office Equipment Repairs	1,500.00	1,500.00	-	0%	-	573.51	1,529.68
6110.290	Supplies & Equipment Other Office Equipment	-	-	-	N/A	1,692.00	9,877.50	-
6110.350	Supplies & Equipment Scanners	14,000.00	6,000.00	8,000.00	133%	-	4,549.00	5,791.75
6130.020	Equipment Maintenance Equipment Annual Maint Contr.	143,000.00	-	143,000.00	N/A	-	-	-
6130.042	Equipment Maintenance Network	205,000.00	165,000.00	40,000.00	24%	44,968.61	128,309.07	172,030.30
6130.060	Equipment Maintenance Software Licensing	65,000.00	65,000.00	-	0%	20,000.00	32,179.63	16,301.47
6130.070	Equipment Maintenance Software Maintenance Agreements	264,905.00	253,488.00	8,417.00	3%	145,430.13	188,650.15	212,250.50
6130.075	Equipment Maintenance Software Upgrades	5,970.00	20,345.00	(14,375.00)	-71%	20,344.25	5,706.48	13,633.62
6130.100	Equipment Maintenance Other Equipment Lease	4,172.00	4,172.00	-	0%	2,085.72	4,171.44	4,171.44
Account Classification Total: SUPP & MAT - Supplies & Materials		907,678.00	726,205.00	181,473.00	25%	315,830.56	552,526.61	608,813.78
MAINT & SVCS - Maintenance & Services								
6500.090	Systems Maintenance Wireless Network Upgrades	4,500.00	4,500.00	-	0%	-	559.99	-
6530.010	Consulting Services Annual Audit Fees	45,000.00	45,000.00	-	0%	37,000.00	39,270.00	31,194.40
6530.040	Consulting Services Consulting Services	25,000.00	-	25,000.00	N/A	-	-	29,960.00
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	-	-	-	N/A	12.79	-	-
6545	Energy	15,000.00	15,000.00	-	0%	-	-	-
6550.010	Building Site Expenses Building/Property Improvement	-	-	-	N/A	-	13,447.18	-
6550.020	Building Site Expenses Buildings & Grounds Maintenance	-	-	-	N/A	4,763.36	3,220.74	6,413.43
6550.030	Building Site Expenses Carpet/VCT Cleaning	12,980.00	13,000.00	(20.00)	0%	4,070.92	6,577.76	-
6550.040	Building Site Expenses Cleaning Contract	99,800.00	99,500.00	300.00	0%	43,614.00	94,054.25	93,874.09
6550.050	Building Site Expenses Custodial Supplies	19,950.00	20,150.00	(200.00)	-1%	8,465.38	16,158.35	18,948.04
6550.060	Building Site Expenses Electricity	300,500.00	290,300.00	10,200.00	4%	106,858.02	246,016.90	224,234.43
6550.070	Building Site Expenses Elevator Testing	15,526.00	15,526.00	-	0%	7,075.00	16,300.00	15,474.00
6550.080	Building Site Expenses Fire Alarm Testing	5,890.00	5,890.00	-	0%	-	3,248.00	4,220.25
6550.081	Building Site Expenses Fire Extinguishers	545.00	570.00	(25.00)	-4%	-	334.60	259.00
6550.085	Building Site Expenses Generator Fuel Oil	800.00	800.00	-	0%	-	543.39	-

Department: 1090 - Other General Government		FY2019 Expense Budget Request									
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount			
6550.090	Building Site Expenses General Maintenance Repairs	119,600.00	114,600.00	5,000.00	4%	43,748.44	95,575.70	119,950.73			
6550.100	Building Site Expenses Generator Services & Repairs	7,085.00	7,085.00	-	0%	542.00	1,152.46	5,975.61			
6550.110	Building Site Expenses Heating Fuel Oil	31,500.00	41,500.00	(10,000.00)	-24%	7,608.72	20,561.00	13,122.00			
6550.120	Building Site Expenses Heating Propane	22,700.00	21,600.00	1,100.00	5%	3,745.46	13,752.54	8,266.59			
6550.124	Building Site Expenses HVAC Loop Water Treatment	5,100.00	5,100.00	-	0%	1,804.00	3,519.00	4,591.00			
6550.135	Building Site Expenses Insurance Claim Expenses	-	-	-	N/A	-	2,377.81	70,007.10			
6550.140	Building Site Expenses Internet Access	1,440.00	-	1,440.00	N/A	680.39	-	-			
6550.170	Building Site Expenses Office Rent/Lease	4,660.00	4,660.00	-	0%	1,380.00	2,760.00	5,448.09			
6550.180	Building Site Expenses Pest Control/Termite Insp	1,955.00	1,955.00	-	0%	462.00	1,274.00	1,200.00			
6550.220	Building Site Expenses Security Alarm Monitoring	3,393.00	2,193.00	1,200.00	55%	988.20	1,828.71	1,337.61			
6550.230	Building Site Expenses Security System Expenses	5,500.00	5,500.00	-	0%	1,023.43	5,643.55	5,378.26			
6550.240	Building Site Expenses Septic Tank Cleaning	400.00	400.00	-	0%	-	410.00	-			
6550.250	Building Site Expenses Sprinkler Testing	2,500.00	2,500.00	-	0%	1,230.00	2,430.00	2,400.00			
6550.260	Building Site Expenses Taxes	650.00	650.00	-	0%	272.00	582.94	578.22			
6550.270	Building Site Expenses Telephone	69,970.00	67,215.00	1,755.00	3%	21,787.72	58,459.36	23,502.79			
6550.280	Building Site Expenses Tipping Fees	850.00	900.00	(50.00)	-6%	529.30	645.40	1,583.60			
6550.300	Building Site Expenses Trash Removal	6,760.00	6,400.00	360.00	6%	2,554.66	4,873.43	4,596.12			
6550.305	Building Site Expenses Utility Locator	500.00	400.00	100.00	25%	202.46	182.44	1,011.34			
6550.310	Building Site Expenses Water & Sewer	13,390.00	13,310.00	80.00	1%	3,772.49	13,014.31	8,479.37			
6550.320	Building Site Expenses Water Treatment	18,000.00	18,000.00	-	0%	5,178.57	16,703.77	15,585.75			
6700.250	Other Maint. & Svcs Internet Service	4,800.00	3,000.00	1,800.00	60%	1,154.53	2,752.85	-			
Account Classification Total: MAINT & SVCS - Maintenance & Services		865,244.00	827,204.00	38,040.00	5%	310,523.84	688,230.43	717,591.82			
OTHR CHGS - Other Charges											
7000.050	Travel, Training & Expense Courier Service	3,500.00	3,500.00	-	0%	513.72	2,430.45	3,000.00			
7000.060	Travel, Training & Expense Educational Training	3,700.00	700.00	3,000.00	429%	-	-	-			
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	26,950.00	21,800.00	5,150.00	24%	49.90	28,145.24	3,867.31			
7040.010	Tri-County Council Shore Transit MTA Local Match	284,000.00	284,000.00	-	0%	284,000.00	284,000.00	284,000.00			
7040.020	Tri-County Council Shore Transit Capital Match	75,103.00	75,103.00	-	0%	37,551.50	60,305.00	41,384.00			
7040.030	Tri-County Council Tri-County Council	15,000.00	15,000.00	-	0%	15,000.00	15,000.00	15,000.00			
7120.110	Other Non-Matching Expenses Bridgetown Service Area Appro.	26,000.00	26,000.00	-	0%	26,000.00	26,000.00	26,000.00			
7120.130	Other Non-Matching Expenses SDAT Expense	1,169,415.00	622,852.00	546,563.00	88%	309,012.00	607,796.00	651,196.00			
7200.010	Bond & Interest Expense Interest Expense	32,844.00	-	32,844.00	N/A	16,418.70	-	-			
7500	Other Expenses	63,797.00	63,797.00	-	0%	30,384.38	23,882.80	58,566.92			
Account Classification Total: OTHR CHGS - Other Charges		1,700,309.00	1,112,752.00	587,557.00	53%	718,930.20	1,047,559.49	1,083,014.23			
CAP EQ - Capital Equipment											

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Department: 1090 - Other General Government		FY2019 Expense Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
9010.020	Capital Equipment Public Safety Electronic Equipmt	-	58,000.00	(58,000.00)	-100%	-	-	-
9010.050	Capital Equipment Building Improvements	-	47,140.00	(47,140.00)	-100%	52,880.00	-	-
9010.180	Capital Equipment Infrastructure	-	100,000.00	(100,000.00)	-100%	294,162.76	336,726.35	-
9010.220	Capital Equipment Phone Systems	-	-	-	N/A	-	19,921.50	207,002.54
Account Classification Total: CAP EQ - Capital Equipment		-	205,140.00	(205,140.00)	-100%	347,042.76	356,647.85	207,002.54
ENCUMBRANCES - Encumbrances								
7180	Encumbrance Expense	-	-	-	N/A	-	10,000.00	-
Account Classification Total: ENCUMBRANCES - Encumbrances		-	-	-	0%	-	10,000.00	-
Department Total: 1090 - Other General Government		3,473,231.00	2,871,301.00	601,930.00	21%	1,692,327.36	2,654,964.38	2,616,422.37

Department: 1701 - Extension Service		FY2019 Expense Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
Department: 1701 - Extension Service								
<i>SUPP & MAT - Supplies & Materials</i>								
6100.010	Administrative Expense Administrative Expenses	1,955.00	1,955.00	-	0%	1,955.00	1,285.00	-
6100.100	Administrative Expense Dues and Subscriptions	418.00	418.00	-	0%	138.00	283.00	84.00
6100.190	Administrative Expense Office Supplies	5,800.00	5,300.00	500.00	9%	824.61	4,493.33	4,145.02
6100.230	Administrative Expense Postage & Freight	1,700.00	1,700.00	-	0%	300.00	1,496.98	1,974.00
6110.010	Supplies & Equipment 4-H Fair & Demo Materials	9,000.00	9,000.00	-	0%	9,000.00	9,000.00	9,000.00
6110.120	Supplies & Equipment Rental	420.00	420.00	-	0%	180.00	360.00	355.00
6110.290	Supplies & Equipment Other Office Equipment	-	-	-	N/A	-	-	1,949.24
6130.010	Equipment Maintenance Copier Lease	6,800.00	6,500.00	300.00	5%	2,803.11	6,199.46	6,519.34
Account Classification Total: SUPP & MAT - Supplies & Materials		26,093.00	25,293.00	800.00	3%	15,200.72	23,117.77	24,026.60
<i>MAINT & SVCS - Maintenance & Services</i>								
6550.050	Building Site Expenses Custodial Supplies	-	-	-	N/A	-	-	57.54
6550.060	Building Site Expenses Electricity	-	-	-	N/A	-	-	2,330.94
6550.081	Building Site Expenses Fire Extinguishers	-	-	-	N/A	-	-	20.00
6550.090	Building Site Expenses General Maintenance Repairs	-	-	-	N/A	-	-	3,236.62
6550.120	Building Site Expenses Heating Propane	-	-	-	N/A	-	-	1,548.04
6550.170	Building Site Expenses Office Rent/Lease	-	-	-	N/A	-	-	12,430.84
6550.270	Building Site Expenses Telephone	2,500.00	2,000.00	500.00	25%	832.68	2,011.28	1,613.53
6550.280	Building Site Expenses Tipping Fees	-	-	-	N/A	-	29.40	37.80
6550.310	Building Site Expenses Water & Sewer	-	-	-	N/A	-	-	141.76
Account Classification Total: MAINT & SVCS - Maintenance & Services		2,500.00	2,000.00	500.00	25%	832.68	2,040.68	21,417.07
<i>OTHR CHGS - Other Charges</i>								
7120.020	Other Non-Matching Expenses Appropriation for Extension SVC	152,845.00	148,877.00	3,968.00	3%	74,438.50	144,850.00	140,117.00
Account Classification Total: OTHR CHGS - Other Charges		152,845.00	148,877.00	3,968.00	3%	74,438.50	144,850.00	140,117.00
<i>ENCUMBRANCES - Encumbrances</i>								
7180	Encumbrance Expense	-	-	-	N/A	-	588.37	3,733.92
Account Classification Total: ENCUMBRANCES - Encumbrances		-	-	-	0%	-	588.37	3,733.92
Department Total: 1701 - Extension Service		181,438.00	176,170.00	5,268.00	3%	90,471.90	170,596.82	189,294.59

Department: 1702 - Other Natural Resources		FY2019 Expense Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
Department: 1702 - Other Natural Resources								
SUPP & MAT - Supplies & Materials								
6170.010	Program Expense Gypsy Moth Control	1,700.00	1,700.00	-	0%	-	1,725.00	2,370.00
	Account Classification Total: SUPP & MAT - Supplies & Materials	1,700.00	1,700.00	-	0%	-	1,725.00	2,370.00
OTHR CHGS - Other Charges								
7100.104	County Grants Md Forest Svc - Invasive Species	25,000.00	-	25,000.00	N/A	-	-	-
7100.180	County Grants Soil Conservation	48,554.00	48,554.00	-	0%	48,554.00	6,916.57	34,950.00
7130.030	Matching Appropriation Conservation Easements	-	-	-	N/A	9,400.00	33,050.00	49,260.00
7130.040	Matching Appropriation Md Agri Land Preservation Fund	1,000.00	3,242.00	(2,242.00)	-69%	-	-	-
7130.050	Matching Appropriation Beach Maintenance	450,000.00	450,000.00	-	0%	-	207,745.89	211,726.36
	Account Classification Total: OTHR CHGS - Other Charges	524,554.00	501,796.00	22,758.00	5%	57,954.00	247,712.46	295,936.36
	Department Total: 1702 - Other Natural Resources	526,254.00	503,496.00	22,758.00	5%	57,954.00	249,437.46	298,306.36

REVENUE

Taxes Shared with Towns - Intergovernmental

Dept #	NWS G/L Acct #	G/L ACCOUNT NAME	FY16 ACTUAL	FY17 ACTUAL	FY18 BUDGET	FY18 Actual as of 1/31/18		FY19 BUDGET	Variance
1901	4100	Income Tax (1.75% 1/1/16)	17,931,884	22,891,694	22,500,000	7,192,034	23,000,000	500,000	
	4240	Food Tax (1/2% FY10)	71,222	74,883	57,895	57,376	57,895	0	
	4240.010	Food Tax Due to Ocean City	1,353,217	1,478,984	1,100,000	921,443	1,100,000	0	
	4250.010	Room Tax - Ocean City	14,721,845	15,484,483	13,888,900	10,326,889	13,888,900	0	
	4250.020	Room Tax -Pocomoke	141,999	151,606	126,265	90,533	126,265	0	
	4250.030	Room Tax - Snow Hill	6,596	10,309	5,051	7,586	5,051	0	
	4250.040	Room Tax - Unincorporated	664,415	723,901	575,000	687,191	900,000	325,000	
	4250.050	Room Tax - Berlin	29,950	28,357	20,203	20,734	20,203	0	
	4900	Liquor Licenses	773,536	840,444	780,000	34,994	840,000	60,000	
	4920	BINGO Permits	16,469	17,640	16,500	10,844	16,500	0	
	5600	Payment in Lieu of Tax	20,501	19,458	20,501	0	20,501	0	
TOTAL			35,731,635	41,721,758	39,090,315	19,349,625	39,975,315	885,000	

Department: 1901 - Taxes Shared with Towns										FY2019 Expense Budget Request			
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount					
Department: 1901 - Taxes Shared with Towns													
Location: 100 - Town of Pocumoke													
<i>OTHR CHGS - Other Charges</i>													
7160.020	Towns' Share Towns' Share County Income Tax	245,000.00	245,000.00	-	0%	54,038.17	236,302.83	211,697.96					
7160.040	Towns' Share Towns' Share Liquor License Fees	7,031.00	7,031.00	-	0%	-	7,031.00	7,031.00					
7160.050	Towns' Share Towns' Share Room Tax	125,000.00	125,000.00	-	0%	68,889.89	150,089.90	140,579.25					
<i>Account Classification Total: OTHR CHGS - Other Charges</i>													
Location Total: 100 - Town of Pocumoke										377,031.00	377,031.00	395,423.73	359,308.21
Location: 110 - Town of Berlin													
<i>OTHR CHGS - Other Charges</i>													
7160.020	Towns' Share Towns' Share County Income Tax	422,000.00	422,000.00	-	0%	115,433.01	389,833.02	422,520.50					
7160.040	Towns' Share Towns' Share Liquor License Fees	20,438.00	20,438.00	-	0%	-	22,781.00	22,781.00					
7160.050	Towns' Share Towns' Share Room Tax	20,000.00	20,000.00	-	0%	17,449.20	28,108.86	29,392.14					
<i>Account Classification Total: OTHR CHGS - Other Charges</i>										462,438.00	462,438.00	440,722.88	474,693.64
Location Total: 110 - Town of Berlin										462,438.00	462,438.00	440,722.88	474,693.64
Location: 120 - Town of Snow Hill													
<i>OTHR CHGS - Other Charges</i>													
7160.020	Towns' Share Towns' Share County Income Tax	125,000.00	125,000.00	-	0%	27,604.95	111,685.29	125,524.16					
7160.040	Towns' Share Towns' Share Liquor License Fees	4,688.00	4,688.00	-	0%	-	7,875.00	7,875.00					
7160.050	Towns' Share Towns' Share Room Tax	5,000.00	5,000.00	-	0%	6,229.35	10,205.56	6,530.07					
<i>Account Classification Total: OTHR CHGS - Other Charges</i>										134,688.00	134,688.00	129,765.85	139,929.23
Location Total: 120 - Town of Snow Hill										134,688.00	134,688.00	129,765.85	139,929.23
Location: 130 - Town of Ocean City													
<i>OTHR CHGS - Other Charges</i>													
7160.010	Towns' Share Towns' Share County Bingo Fee	3,100.00	3,100.00	-	0%	-	3,399.93	3,424.33					
7160.020	Towns' Share Towns' Share County Income Tax	1,208,000.00	1,208,000.00	-	0%	418,297.26	1,292,276.28	929,961.83					
7160.030	Towns' Share Towns' Share Food Tax	1,100,000.00	1,100,000.00	-	0%	840,640.15	1,422,768.96	1,354,505.77					
7160.040	Towns' Share Towns' Share Liquor License Fees	299,813.00	299,813.00	-	0%	-	324,938.00	307,688.00					
7160.050	Towns' Share Towns' Share Room Tax	13,750,000.00	13,750,000.00	-	0%	9,666,195.19	15,385,278.17	14,574,626.50					
<i>Account Classification Total: OTHR CHGS - Other Charges</i>										16,360,913.00	16,360,913.00	18,428,661.34	17,170,206.43
Location Total: 130 - Town of Ocean City										16,360,913.00	16,360,913.00	18,428,661.34	17,170,206.43
Department Total: 1901 - Taxes Shared with Towns										17,335,070.00	17,335,070.00	19,394,573.80	18,144,137.51

Department: 1902 - Grants to Towns		FY2019 Expense Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
Department: 1902 - Grants to Towns								
<i>SUPP & MAT - Supplies & Materials</i>								
6160.043	Grant Programs Other Grants	100,000.00	-	100,000.00	N/A	-	-	-
Account Classification Total: SUPP & MAT - Supplies & Materials		100,000.00	-	100,000.00		-	-	-
<i>OTHR CHGS - Other Charges</i>								
7100.028	County Grants OPA Recreation Conditional Grant	40,000.00	10,000.00	30,000.00	300%	10,000.00	10,000.00	10,000.00
7100.029	County Grants OPA Tourism Conditional Grant	25,000.00	10,000.00	15,000.00	150%	10,000.00	10,000.00	6,000.00
7100.065	County Grants Grants to Towns for Police	500,000.00	464,500.00	35,500.00	8%	464,500.00	459,500.00	459,500.00
7100.153	County Grants Restricted Fire Grant	484,000.00	486,000.00	(2,000.00)	0%	267,000.00	412,000.00	440,000.00
7100.192	County Grants Tourism to Town	50,000.00	50,000.00	-	0%	50,000.00	50,000.00	50,000.00
7100.193	County Grants Unrestricted to Town	5,200,764.00	4,789,956.00	410,808.00	9%	4,789,956.00	4,491,956.00	4,361,956.00
Account Classification Total: OTHR CHGS - Other Charges		6,299,764.00	5,810,456.00	489,308.00	8%	5,591,456.00	5,433,456.00	5,327,456.00
Department Total: 1902 - Grants to Towns		6,399,764.00	5,810,456.00	589,308.00	10%	5,591,456.00	5,433,456.00	5,327,456.00

Department: 1902 - Grants to Towns		FY2019 Expense Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
Department: 1902 - Grants to Towns								
Location: 100 - Town of Pocomoke								
<i>OTHR CHGS - Other Charges</i>								
7100.153	County Grants Restricted Fire Grant	28,000.00	55,000.00	(27,000.00)	-49%	-	67,000.00	47,000.00
7100.193	County Grants Unrestricted to Town	537,000.00	510,000.00	27,000.00	5%	510,000.00	450,000.00	450,000.00
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		565,000.00	565,000.00	-	0%	510,000.00	517,000.00	497,000.00
Location Total: 100 - Town of Pocomoke		565,000.00	565,000.00	-	0%	510,000.00	517,000.00	497,000.00
Location: 110 - Town of Berlin								
<i>OTHR CHGS - Other Charges</i>								
7100.153	County Grants Restricted Fire Grant	234,000.00	209,000.00	25,000.00	12%	209,000.00	151,000.00	175,000.00
7100.193	County Grants Unrestricted to Town	455,000.00	455,000.00	-	0%	455,000.00	450,000.00	450,000.00
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		689,000.00	664,000.00	25,000.00	4%	664,000.00	601,000.00	625,000.00
Location Total: 110 - Town of Berlin		689,000.00	664,000.00	25,000.00	4%	664,000.00	601,000.00	625,000.00
Location: 120 - Town of Snow Hill								
<i>OTHR CHGS - Other Charges</i>								
7100.153	County Grants Restricted Fire Grant	68,000.00	58,000.00	10,000.00	17%	58,000.00	57,000.00	62,000.00
7100.193	County Grants Unrestricted to Town	775,210.00	641,000.00	134,210.00	21%	641,000.00	600,000.00	550,000.00
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		843,210.00	699,000.00	144,210.00	21%	699,000.00	657,000.00	612,000.00
Location Total: 120 - Town of Snow Hill		843,210.00	699,000.00	144,210.00	21%	699,000.00	657,000.00	612,000.00
Location: 130 - Town of Ocean City								
<i>OTHR CHGS - Other Charges</i>								
7100.153	County Grants Restricted Fire Grant	118,000.00	118,000.00	-	0%	-	87,000.00	123,000.00
7100.192	County Grants Tourism to Town	50,000.00	50,000.00	-	0%	50,000.00	50,000.00	50,000.00
7100.193	County Grants Unrestricted to Town	3,433,554.00	3,183,956.00	249,598.00	8%	3,183,956.00	2,991,956.00	2,911,956.00
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		3,601,554.00	3,351,956.00	249,598.00	7%	3,233,956.00	3,128,956.00	3,084,956.00
Location Total: 130 - Town of Ocean City		3,601,554.00	3,351,956.00	249,598.00	7%	3,233,956.00	3,128,956.00	3,084,956.00
Location: 190 - Ocean Pines Association								
<i>SUPP & MAT - Supplies & Materials</i>								
6160.043	Grant Programs Other Grants	100,000.00	-	100,000.00	N/A	-	-	-
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		100,000.00	-	100,000.00		-	-	-
Location Total: 190 - Ocean Pines Association		100,000.00	-	100,000.00		-	-	-
Location: 190 - Ocean Pines Association								
<i>OTHR CHGS - Other Charges</i>								
7100.028	County Grants OPA Recreation Conditional Grant	40,000.00	10,000.00	30,000.00	300%	10,000.00	10,000.00	10,000.00
7100.029	County Grants OPA Tourism Conditional Grant	25,000.00	10,000.00	15,000.00	150%	10,000.00	10,000.00	6,000.00
7100.065	County Grants Grants to Towns for Police	500,000.00	464,500.00	35,500.00	8%	464,500.00	459,500.00	459,500.00
7100.153	County Grants Restricted Fire Grant	36,000.00	46,000.00	(10,000.00)	-22%	-	50,000.00	33,000.00
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		601,000.00	530,500.00	70,500.00	13%	484,500.00	529,500.00	508,500.00
Location Total: 190 - Ocean Pines Association		701,000.00	530,500.00	170,500.00	32%	484,500.00	529,500.00	508,500.00
Department Total: 1902 - Grants to Towns		6,399,764.00	5,810,456.00	589,308.00	10%	5,591,456.00	5,433,456.00	5,327,456.00

REVENUE

Interfund Dept

Dept #	NWS G/L Acct #	G/L ACCOUNT NAME	FY16 ACTUAL	FY17 ACTUAL	FY18 BUDGET	FY18 Actual as of 1/31/18	FY19 BUDGET	Variance
1985	8100.050	Transfers Out - OPEB Reserve	0	0	0	0	0	0
	5975.200	Transfers Out - solid waste	0	1,167,799	1,666,323	0	0	(1,666,323)
TOTAL			0	1,167,799	1,666,323	0	0	(1,666,323)

Recycling	663,294	1,042,255	1,033,339
Homeowner Convenience Centers	504,505	624,068	664,984
Total	1,167,799	1,666,323	1,698,323

Department: 1985 - Interfund		FY2019 Expense Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
Department: 1985 - Interfund								
INTFND CHGS - Interfund Charges								
8100.010	Transfers Out Transfers to Other Funds	-	-	-	N/A	-	419,377.93	-
8100.020	Transfers Out Transfers Out - Capital Projects	-	-	-	N/A	3,589,826.99	1,896,803.43	1,971,102.21
8100.050	Transfers Out Transfers Out - OPEB Reserve	-	-	-	N/A	-	750,000.00	-
8100.060	Transfers Out Recycling	1,033,339.00	1,042,255.00	(8,916.00)	-1%	1,042,255.00	663,294.00	-
8100.070	Transfers Out Convenience Centers	664,984.00	624,068.00	40,916.00	7%	624,068.00	504,505.00	-
8100.080	Transfers Out Transfer to Reserve Fund	1,152,665.00	-	1,152,665.00	N/A	919,044.00	-	-
Account Classification Total: INTFND CHGS - Interfund Charges		2,850,988.00	1,666,323.00	1,184,665.00	71%	6,175,193.99	4,233,980.36	1,971,102.21
Department Total: 1985 - Interfund		2,850,988.00	1,666,323.00	1,184,665.00	71%	6,175,193.99	4,233,980.36	1,971,102.21

Department: 1502 - WOR-WIC Community College		FY2019 Expense Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
Department: 1502 - WOR-WIC Community College								
<i>OTHR CHGS - Other Charges</i>								
7120.040	Other Non-Matching Expenses Appropriation for Wor-WIC	2,291,392.00	2,145,342.00	146,050.00	7%	1,072,674.00	1,956,998.00	1,638,079.00
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		2,291,392.00	2,145,342.00	146,050.00	7%	1,072,674.00	1,956,998.00	1,638,079.00
Department Total: 1502 - WOR-WIC Community College		2,291,392.00	2,145,342.00	146,050.00	7%	1,072,674.00	1,956,998.00	1,638,079.00

**WORCESTER COUNTY
BUDGET JUSTIFICATION FORM
FY 2019**

Department/Agency Name: Wor-Wic Community College

Department No.: 100.1502

Account Name	Account Number	FY2019 REQUEST	Increase or Decrease (\$)	Justification or Explanation
REVENUES:				
	TOTAL	0	\$0	
EXPENDITURES:				
Wor-Wic Appropriation	7120.040	2,291,392	\$146,050	Increased operating budget requests
	TOTAL	\$2,291,392	\$146,050	

**REVENUES AND EXPENDITURES SHOULD BE KEYED AS POSITIVE (DEBIT) NUMBERS
Justification excludes Personnel Salaries account**

DEPARTMENT BUDGET SUMMARY

Department or Agency:	Wor-Wic Community College	Department Number:	1502
Fund: 100	General Fund	Function:	Education

Mission Statement:

Wor-Wic is a comprehensive community college that enhances local economic growth by addressing the educational, training and workforce development requirements of the residents of Worcester, Wicomico and Somerset counties. The college serves the unique needs of a diverse student body through its educational offerings and comprehensive support services designed to facilitate student goal completion. The college provides affordable, high quality instruction for postsecondary credit programs and continuing education in a technology-driven environment. Wor-Wic ensures academic excellence and institutional effectiveness through assessment and continuous improvement.

PROGRAM SERVICES: (STATISTICS)

- Improve student success and goal completion by developing innovative and relevant instructional programming and expanding academic and support services.
- Increase current and develop additional revenue resources to support college programs and services.
- Expand the use of technology to improve work processes and increase institutional effectiveness.
- Enhance the quality of the college's academic programs, courses and services through the integration of assessment, planning and budgeting, and the dissemination of results.
- Strengthen organizational practices, training and communication to promote a safe and supportive college environment.

Expenditures:

Expenditure Category	Actual FY2016	Actual FY2017	Adopted Budget FY2018	Budget Request FY2019	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	-	0.0%
Maintenance & Services	-	-	-	-	0.0%
Other Charges	1,638,079	1,956,998	2,145,342	2,291,392	6.8%
Interfund Charges	-	-	-	-	0.0%
Capital Outlay	-	-	-	-	0.0%
Debt Service	-	-	-	-	0.0%
Total	1,638,079	1,956,998	2,145,342	2,291,392	6.8%

DEPARTMENT BUDGET SUMMARY

Department or Agency:	Wor-Wic Community College	Department Number:	1502
Fund: 100	General Fund	Function:	Education

Staffing (Full Time Equivalent):

Position Title	Actual FY2016	Actual FY2017	Adopted Budget FY2018	Budget Request FY2019	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Significant Budget Increase/Decrease

Description of Increase/Decrease	\$ Increase/Decrease	% Inc/(Dec)
	\$ 146,050	7%

Contact Information

Name:	Dr. Murray K. Hoy	Address 1:	32000 Campus Drive
Title:	President	Address 2:	
Email:		City/State:	Salisbury, MD
Telephone:	410-334-2800	Zip Code:	21804



32000 CAMPUS DR
SALISBURY MD 21804
PHONE: 410-334-2800
worwic.edu

MEMORANDUM

TO: Harold Higgins
FROM: Ray Hoy
DATE: February 8, 2018
RE: FY 2019 Budget Proposal

Attached is Wor-Wic Community College's FY 2019 operating budget proposal. Wor-Wic is requesting \$2,203,762 from Worcester County, an increase of \$58,420. The budget proposal can be found on page 16 of the budget letter.

Revised 3/5/18
\$ 2,291,392 increase \$146,050

BOARD OF TRUSTEES

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Kimberly C. Gillis

Morgan Hazel

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Martin T. Neat

Lorraine Purnell-Ayres

PRESIDENT

Dr. Murray K. Hoy



32000 CAMPUS DR
 SALISBURY MD 21804
 PHONE: 410-334-2800
 worwic.edu

MEMORANDUM

TO: Harold Higgins, Bob Culver and Laura Hurley
 FROM: Ray Hoy
 DATE: February 8, 2018
 RE: FY 2019 Budget Proposal

Attached is Wor-Wic Community College’s FY 2019 operating budget proposal for \$26,721,233 (pages 16-18). This proposed budget is 4.47% or \$1,194,472 higher than the approved FY 2018 budget.

In order to ensure the college fulfills its mission to “enhance local economic growth by addressing education, training and workforce development,” the college assesses the current needs of the community it serves through its strategic planning process. As part of the planning process, all strategic goals have related measures and benchmarks to determine success. The data from the measures of success are analyzed annually by the planning council and strategic priority teams. All departments complete an annual review for assessment purposes. Action plans are created for new initiatives and to improve measurable results in order to achieve benchmarks. All action plans must include budget implications such as required resources and detailed costs, and are posted in the electronic assessment management system.

At the beginning of the operational budget process each year, all budget officers attend budget training, which serves as a refresher, but also an opportunity to emphasize the importance of cross-referencing the assessment management action plans with the dollars requested in the budget. We also stress the need to analyze current and prior year departmental expense accounts. Line item justification is electronically submitted through our budget module, and all new initiative requests submitted with the budget must include justification language to identify what strategic, academic or departmental goal the budget request supports. Those requests that demonstrate the greatest potential to further the strategic plan receive priority consideration when the president’s staff finalizes budget recommendations.

The following is a summary of the proposed FY 2019 budget changes, with a more detailed explanation on pages 2-7. A summary of the “Expenditure Budget by Function” can be found on page 10. The “Capital Repair Project Plan”, which requires county approval but not county funding, is on pages 11-12. At the request of Wicomico County, included is a budget model of the college’s revenue and expense projections from FY 2017 through FY 2025 (page 19).

BOARD OF TRUSTEES

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- Andrew W. Booth
- Kimberly C. Gillis
- Morgan Hazel
- William H. Kerbin
- Martin T. Neat
- Lorraine Purnell-Ayres

PRESIDENT

Dr. Murray K. Hoy

Changes in the FY 2019 Operating Budget Revenues over FY 2018:

Student Tuition and Fees	366,047
State - Cade Funding Formula Revenue	671,316
State - One Time Grant (to hold tuition to 2% increase)	-51,064
Local Share	
Wicomico County - \$150,785	
Worcester County - \$ 58,420	209,205
Miscellaneous Income	-1,032
Total	<u>\$1,194,472</u>

Changes in the FY 2019 Operating Budget Expenditures over FY 2018:

Salaries	463,888
Fringe Benefits	414,550
Contractual Services	93,826
Supplies	35,442
Communications	-29,900
Travel (Conferences and Meetings)	40,430
Grants and Subsidies	11,500
Utilities	-40,000
Fixed Charges	9,000
Furniture and Equipment	154,348
Contingency	41,388
Total	<u>\$1,194,472</u>

REVENUES

Student Tuition and Fees - Student enrollments decreased in FY 2017 with final FTEs decreasing 5.08% from FY 2016. FY 2018 credit FTEs through the fall term have increased .41% when compared to FY 2017 FTEs for the same time period. For FY 2019, credit enrollments are predicated on 1,781 FTEs and continuing education and workforce development (CEWD) enrollments, including the Adult Basic Education (ABE) program are predicated on 909 FTEs. This is the same number of budgeted FTEs as FY 2018. This fall, all of Maryland's community colleges, with the exception of Wor-Wic, experienced enrollment declines. Nationally, a 9% decline in community college enrollment has been experienced since the end of the recession. Most suggest that the enrollment decline is due to students getting jobs and leaving college to participate in the workforce. That may be true, but there are certainly other factors that have contributed to the loss that will be examined as part of a broader enrollment analysis, both statewide and here at the college.

Wor-Wic's FY 2017 FTE cost was the lowest of the seven small community colleges in Maryland and second lowest in the state (page 13). The tuition rate for FY 2019 is budgeted to increase by \$2 per credit hour or 1.9%. Although a higher tuition rate was considered, the Governor has implemented a plan to hold public college tuition increases to 2%. The in-county

rate for Worcester and Wicomico Counties increases from \$108 to \$110 per credit hour. We are proposing a \$2 per credit increase to our technology fee, which increases the fee from \$15 to \$17 per credit hour. We are also introducing a \$5 per credit hour fee for online courses, since online courses have a higher operating expense than traditional classroom courses. Overall, our tuition revenue and fees for FY 2019 are budgeted to increase by \$366,047. The college does not receive tuition revenue from ABE students, and CEWD classes are billed differently than a traditional credit course due to customized training for individual businesses (contract training).

State - Funding Formula Revenue - The Governor's FY 2019 budget for community colleges shows Wor-Wic receiving \$8,475,326 in State aid, which is an increase of \$671,316 or 7.92%. \$447,010 of this increase is a result of the approval of the small college funding bill in 2017.

The State funding formula for community colleges is the Cade funding model. The premise is that State aid to community colleges should be based on a percentage of funding linked to the State funding per student at selected Maryland public four-year institutions. The goal of 29% was established by statute in 2006 and reaffirmed in 2009 by the Commission to Develop the Funding Model for Higher Education. Due to the economic downturn and several years of enrollment increases at the community colleges during the recession, State funding for community colleges in FY 2019 is only 22% of funding at the selected public four-year institutions. The State's FY 2019 funding is \$110 million below the 29% funding level.

For FY 2019, the Governor's budget includes a supplemental grant to community colleges that limit tuition increases to two percent or less. The college's \$2 per credit hour (1.9%) increase for in-county tuition qualifies for this grant. The college is budgeted to receive \$53,272 from this grant for FY 2019. The Governor included a supplemental grant in his FY 2018 budget, as well, but it was more than double this year's amount.

Local Share - Wor-Wic's ability to offer quality education and training depends heavily on the financial support from our counties. Wor-Wic is requesting \$5,318,476 from Wicomico County, an increase of \$150,785, and \$2,203,762 from Worcester County, an increase of \$58,420. Joint approval of the college budget is required. Each county is obligated to fund a proportionate share of the budget, based on the FTE moving average over the last five audited years. Using the latest five-year moving average of in-county FTEs, used for local fund allocation (page 14), the Wicomico share of the county budget request is 70.79% and Worcester is 29.21%. Last year, Wicomico was at 70.62% of the local FTEs and Worcester was at 29.38% (page 15).

Wor-Wic and Chesapeake College are the only Maryland community colleges that receive more State aid than local funding. Statewide, the average percentage share from State aid at Cade-funded institutions in FY 2017 was 22% of community college budgets; at Wor-Wic, State aid represents 32% and local aid represents 28% of the budget.

Miscellaneous Income - In an effort to maintain the quality and size of our nursing program, Wor-Wic relies on funds donated by private donors, including area hospitals and from the college's "Three-Way Challenge" Campaign. The college is budgeting to receive \$370,000 from donated funds for the FY 2019 budget. We expect to continue receiving pass-through funds from PRMC to assist with EMS training in the amount of \$15,000. The Wor-Wic Community College Foundation's General Fund is also part of the miscellaneous income budget and we are

requesting \$105,000 from them. Interest income, a component of the miscellaneous income account, is budgeted at \$70,000. Also included in miscellaneous income is Wicomico County's support of the Adult Basic Education (ABE) program in the amount of \$100,000, Worcester County's support of our Physical Therapist Assistant program in the amount of \$100,000, an additional \$200,000 from the college's fundraising efforts to support the Occupational Therapy Assistant and Physical Therapist Assistant programs (\$100,000 for each program), \$97,096 from the English as a Second Language (ESL) grant, and \$100,000 for miscellaneous items such as administrative fees, energy curtailment reimbursements and GovDeals sales.

EXPENDITURES

Salaries - Wor-Wic's ratio of FTE employees per FTE student continues to be the lowest of the seven Maryland small community colleges (page 13). For FY 2019, 10 new full-time positions were requested by budget officers totaling over \$600,000. Although all requests were justified and warranted, our budget restrictions do not allow us to fund all of them. The college is supporting four new positions: director of student success, benefits coordinator, budget and financial analyst, and instructional designer, all of which are administrative positions. A description of these four new positions is on page 8. In addition, the college is hiring an economics and business instructor instead of an open (vacant) mathematics faculty position. The college is also converting three temporary part-time testing center aids to standard part-time positions and increasing their hours with a budgetary impact of \$13,271.

In July 2016, the board of trustees approved our recommendation to contract with Evergreen Solutions, LLC, to perform a classification and compensation study of all budgeted positions. The study included facilitating focus group sessions with our employees, collecting and reviewing current environmental data from the college, conducting an external market salary survey, conducting a job analysis to assess internal equity and the efficiency of the current classification plan, developing strategic position recommendations and a compensation structure, determining the implementation costs of the new plan and updating job descriptions.

Evergreen Solutions collected pay range information from target peers. Thirteen of the Maryland community colleges responded to the survey, as well as DelTech, Salisbury University, University of Maryland, Eastern Shore, the Wicomico, Worcester and Somerset boards of education, and Wicomico, Worcester and Somerset county governments. All data collected were adjusted for cost of living using a national cost of living index factor, allowing salary dollars from organizations outside of the immediate area to be adjusted for the cost of living relative to the college. When comparing the peer group's average market minimum, midpoint and maximum salaries for each classification to the college's FY 2017 salary scale, the college's scales lagged the peer group average salaries by the following percentages:

Percentage that College's Current Salary Scales Fall Below the Peer Group Averages	
	Faculty
Administrative & Support Staff	10.3%
Minimum Salary	8.8%
Midpoint Salary	7.4%
Maximum Salary	5.7%

Evergreen Solutions recommended that the college expand its administrative and support staff salary scale from 16 grades to 23 to help address the various types of work performed and limit job compression. The faculty scales maintained its rank structure. Additionally, the rates of each salary range with the administrative and support staff, and the faculty scales increased to better reflect the market rates observed in the salary survey. As anticipated, the largest adjustment was at the instructor rank of the faculty scale as this was observed as being the furthest below the market.

Evergreen Solutions recommended that the college use a 90% comparative ratio adjustment and a 2% of midpoint salary increase for FY 2018 to implement the pay plan. The cost to implement this recommendation was approximately \$492,000. Even after the compensation study adjustments and FY 2018 salary increase, 72% of faculty and 81% of administrators and support staff salaries remain below the midpoint or market (page 9) because the rates of each salary range increased in the FY 2018 administrative and support staff scale, as well as the faculty scale, and the college could only afford to fund at 90% of comparative ratio instead of 100%, which would have cost an additional \$500,000.

For FY 2019, the college is allocating a 3% of midpoint salary increase to eligible employees. As part of this process, the college is shifting the salary scales by 2%. The net increase to the FY 2019 salaries expense is \$463,888, which includes the new positions, salary increase and shifting expenses in several other salary expense line items based on strategic, departmental or program initiatives, and to comply with new legislation, specifically the Maryland healthy families act.

Regarding faculty, we are still not competitive with our local school systems. The public school teacher salaries with a bachelor's degree, standard professional certificate and no teaching experience are: Somerset - \$44,300; Wicomico - \$44,202 and Worcester - \$44,257. In FY 2018, the college increased the minimum point on the instructor salary scale to \$41,109, but this requires a master's degree and a minimum of two-years of teaching experience.

Fringe Benefits - Overall, the FY 2019 fringe benefits line items are increasing by \$414,550 or 8.07%, mostly due to an increase in medical expense. An additional \$10,740 or 7.75% increase has been budgeted in the Other Post-Employment Benefits (OPEB) line item expense. The college's OPEB account is 100% funded, and we continue to budget the full fiscal obligation with the goal of maintaining the 100% funding level. Also included in the increase is an additional \$380,155 or 12.36% increase for the FY 2019 health insurance plan. For FY 2018, medical expenses are running slightly below budget. We continue to monitor our medical expenses and have scheduled our renewal meeting with our benefits consultants for the second week of February. At the meeting, we will determine the appropriate combination of employee premium increases and medical plan changes to ensure that the college's medical budget, along with employee contributions, will cover the FY 2019 projected medical expenses. It is also important for the college to maintain a medical plan comparable to the other educational institutions in our service area with competitive employee contribution rates. The remaining \$33,655 increase to the FY 2019 fringe benefits budget includes a slight increase to FICA, retirement contributions, and life and long-term disability insurances, and a decrease to miscellaneous fringe benefits.

Contractual Services - For FY 2019, contractual services is increasing by \$93,826 or 3.6%. Some items that fall under contractual services include printing, which will decrease by \$38,645 or 22.21%, and advertising that will increase by 4.51%. The college is moving away from a traditional print catalog and planning to publish an online catalog. We are also expanding our online and social media advertising presence to target specific audiences. The advertising budget for posting employment opportunities is also increasing due to a number of job vacancies as a result of retirements, turnover and an increase in grant-funded positions awarded to the college. Other contractual services such as banking, legal, and auditing and accounting fees are increasing by \$39,000 to allocate funds for legal consultation, including worker's compensation and student accident claims, to seek guidance to ensure compliance with the Maryland healthy families act, and to adhere to new accounting regulations that require additional year-end reporting and actuarial studies related to other post-employment benefits (OPEB) regulations. The maintenance contracts budget is increasing by 10.77% as a result of the maintenance fees for our enterprise resource planning (ERP) database modules and third-party software purchased to increase the efficiency of business processes and complement our core database. Other items include the maintenance for the learning management system, student and employee ID card system, surveillance cameras, firewalls and e-procurement system. The miscellaneous contractual services budget is decreasing by 19.82% as a result of reallocating the learning management system expense to the information technology department and budgeting it as a maintenance contract.

Supplies - For FY 2019, the college's supplies budget is increasing by 3.08% or 35,442. Office supplies, catering, software and miscellaneous supplies are being reduced by a total of \$34,749. Small equipment is increasing by \$46,890 and includes computers and printers for new positions, replacement office chairs and printers for several departments, 15 replacement chairs for a criminal justice classroom, Scantron equipment for the Eastern Shore Criminal Justice Academy, several iPads for use in speech classes, a webcam to record videos for use in online and hybrid classes offered by the human services department, a snow plow, golf cart plow, snow blower and replacement janitorial carts for facilities management, emergency evacuation chairs for the public safety department, and a replacement camera and flash for the marketing department. The remaining line items account for the additional increase to the overall supplies expense.

Communications - For FY 2019, the college is decreasing its budget for Internet services by \$10,000 or 14.29%, as the senior director of information technology has renegotiated the college's Internet contract (increasing bandwidth for a reduced cost). The postage budget is decreasing by \$15,000 or 11.54% due to an increased effort to communicate with students via text messaging, social media and email.

Travel (Conferences and Meetings) - The college recognizes the importance of attending the Maryland community college affinity group meetings, and keeping current on technology and instructional subject matter. Due to financial difficulties in FY 2017, the college implemented a mid-year travel freeze for non-essential travel, and in FY 2018, the college decreased its travel budget by \$33,313 or 15.56% less than FY 2017. In FY 2019, the college is increasing its travel and professional line item budget by \$28,088 to add back some of the professional development training that was not attended in FY 2017 and FY 2018 due to budgetary constraints, such as the national conference for financial aid for federal student aid, a financial

aid audit seminar to prepare for the program review, a conference for the DEDCMD association of financial aid administrators, and an annual users group conference for our electronic purchase requisitioning system. The criminal justice department also included a new training request of \$7,000 for a Krav Maga Force Training, which is a “train the trainer” police defensive tactics training. In addition to the travel and professional development line item, an additional \$13,000 was budgeted in the college vehicle repair account to change the business process of charging college departments for vehicle repairs. The business, industry and program advisory committee expenses were reduced by \$658. Overall, the college’s conference and meeting budget represents less than 1% (8%) of the college’s total operating budget.

Grants and Subsidies - After reviewing the actual scholarships and tuition waivers data for last year, the college is increasing the budget by \$23,000 in FY 2019. The foster care, senior citizen, National Guard and unaccompanied homeless youth tuition waivers have all increased. Student account expense, which is a pass-through account, was decreased by \$11,500.

Utilities - Based on FY 2019 electric estimates provided by Eastern Shore of Maryland Educational Consortium (ESMEC), the college is decreasing its utilities budget by \$40,000 or 5.37%. We believe that the new geothermal system that was installed in Brunkhorst Hall and the Maner Technology Center, and funded with State and County capital dollars, is also contributing to the college’s utilities savings, especially during the summer months. The college continues its efforts to try to reduce energy consumption. The construction of the solar parking canopies in the north parking lot at the campus began in November 2017 and will be completed this spring. Construction of the off-site ten-acre solar array should begin in late FY 2018 or early FY 2019.

Fixed Charges - For FY 2019, the college is budgeting a \$9,000 or 2.52% increase for fixed expenses, which includes liability, worker’s compensation, cyber liability and other insurances. In FY 2018, our insurance carrier was able to hold insurance premiums to a modest increase. Therefore, the budget does not require a significant increase in FY 2019.

Furniture and Equipment - For FY 2019, the college is budgeting \$159,348 for equipment. This includes \$27,749 to purchase the dump truck (previously leased) used for the CDL B training, \$25,000 to purchase an additional tractor trailer for the CDL A courses, since demand for the training has increased, \$35,000 for an infrared spectrometer for our chemistry courses, \$9,000 to replace a 13-year old riding mower for facilities management, \$6,200 to purchase a collapsible/ portable stage to be used for college and community events held at the campus, and \$4,399 to budget for a replacement motorcycle for the motorcycle training courses. The remaining equipment and furniture expenses include furniture for several new positions, two Conex storage containers for facilities management and approximately \$40,000 for IT equipment such as security surveillance camera servers, replacement consoles and switches for the college server room, and replacement servers for the nursing department’s instructional video cameras. The college cannot afford to budget any additional dollars for necessary IT equipment and infrastructure replacements. As a result, IT purchases will be limited to the available resources in the college endowment, generated from successful fundraising activity.

Contingency - The college is budgeting a modest contingency of \$100,000 in FY 2019. In FY 2017, the college could not afford to budget for contingency. The budgeted contingency in FY 2014 was \$140,151, FY 2015 was \$106,847, FY 2016 was \$210,811, and FY 2018 is \$58,612.

NEW POSITIONS

	Salary With Benefits	Fiscal Note
	\$71,186	\$71,186

Benefits Coordinator

This position will ensure compliance with the Maryland healthy families act, and also authorize, track and prepare paperwork for family and medical leave (FMLA) cases. This position will oversee the daily operation and maintenance of the college's fringe benefits, including health, dental, retirement, life, long-term disability and worker's compensation insurances, as well as have knowledge of, and comply with, federal and state benefits regulations.

<u>Budget and Financial Analyst</u>	\$65,500	\$23,500
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This position will create and analyze ad hoc budget-to-actual revenue and expense reports for use in monthly, quarterly and year-end trend analysis, variance analysis, management reporting and forecasting. This position will also perform general accounting duties, maintain the college's fixed asset inventory, perform "Red Flag" audits of internal departments that handle cash and credit card transactions, and assist with the college audit and year-end reporting.

<u>Director of Student Success</u>	\$80,675	\$80,675
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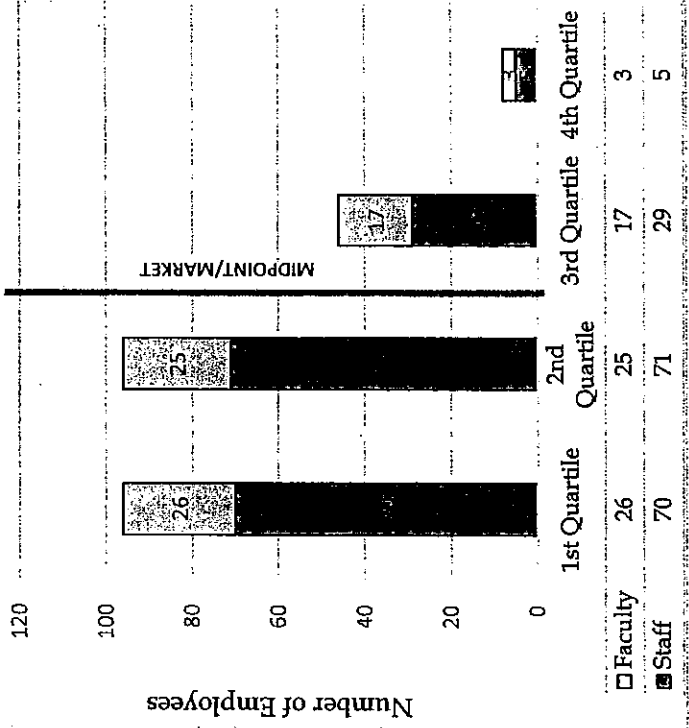
This position will implement retention initiatives, supervise counseling and disabilities services, manage the economic impact scholarship programs, including data management, serve as the SDV100 (introductory to college) course coordinator, supervise the tutoring center, and advise students who are on probation.

<u>Instructional Designer</u>	\$78,500	\$58,875
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This position will support the college's distance learning implementation plan by assisting faculty with course design, development, implementation, and evaluation of online and hybrid courses and programs. The Instructional Designer will consult with and assist faculty to develop teaching strategies, activities, and materials in order to optimize online learning and assessment. This position will ensure that course design is modeled after best practices.

**WOR-WIC COMMUNITY COLLEGE
SALARY SCALE ANALYSIS
FY 2018**

**Number of Employees in
Each Quartile of the Pay Scales**



A total of 192 employees (141 staff and 51 faculty) are below the midpoint/market on the salary scale. A total of 54 employees (34 staff and 20 faculty) are above the midpoint market.

Percent of Employees in Each Quartile

	1st Quartile	2nd Quartile	Midpoint/Market		3rd Quartile	4th Quartile
Staff	40%	41%	17%	17%	24%	3%
Faculty	37%	35%	24%	24%	4%	4%
Total Employees	39%	39%	19%	19%	3%	3%

78% of employees (81% of staff and 72% of faculty) earn salaries that fall below the midpoint/market while only 22% of employees (19% staff and 28% faculty) earn salaries above the midpoint/market.

WOR-WIC COMMUNITY COLLEGE
EXPENDITURE BUDGET BY FUNCTION
FY 2019

AMOUNT

INSTRUCTION

This category includes expenditures for all activities that are part of the institution's instructional program, including credit and continuing education courses.

\$ 9,747,739

INSTITUTIONAL SUPPORT

This category includes expenditures for administrative office activities including fiscal operations, information technology, institutional research, publications and resource development.

\$ 5,850,371

ACADEMIC SUPPORT

This category includes expenditures for library services, academic administration and support services for instruction.

\$ 4,874,420

PLANT

This category includes expenditures for the operation and maintenance of the physical plant and public safety.

\$ 3,769,258

STUDENT SERVICES

This category includes expenditures for the offices of admissions, financial aid, registrar, counseling, recruitment, retention, student engagement and the vice president for enrollment management and student services.

\$ 2,202,445

SCHOLARSHIPS

This category includes expenditures for scholarships and tuition waivers.

\$ 277,000

TOTAL OPERATING BUDGET

\$ 26,721,233

MAINTENANCE AND REPAIR

\$ 547,100

Note: County budget approval is by major function. Maintenance and repair is considered a major function.

WOR-WIC COMMUNITY COLLEGE
CAPITAL REPAIR PROJECT PLAN
FISCAL YEAR 2019

The FY 2019 Capital Repair Project Plan requires county approval, but not county funding. House Bill 403, Community Colleges - Facilities Renewal Grant Program, sponsored by Delegate Jones, is currently being considered in the Appropriations Committee. If approved, this bill will provide state funding for community college deferred maintenance projects, such as roofs, chillers, boilers, parking lot repairs, etc. No local match will be required. Every other year, 8 of the 16 community colleges will equally share 5% of the community college Capital Improvement Plan (CIP) allocation (e.g., 5% of \$80 million = \$500,000 per school) for deferred maintenance projects, as long as the projects are included in the college's annual Master Plan update submitted to the Maryland Higher Education Commission. All projects submitted in the FY 2019 Capital Repair Project Plan, with the exception of network switches and VOIP server/system replacements, are included in our Master Plan update and should qualify for the Facilities Renewal Grant Program, if approved, and the college is selected to submit projects for FY 2019. Otherwise, the college will continue to self-fund these projects.

South Lot #1 Parking Lot Repair

\$150,000

Repairs are needed in the form of milling, regrading, and asphalt resurfacing approximately 50,000 square feet of parking surface. The parking lot was the first lot that was constructed of the six existing parking lots on the campus in 1994. It is heavily used due to its proximity to the student center, the bookstore, and the administrative building. The parking lot has been cut and patched in several areas without addressing the base layers. As a result, this has caused the parking lot to settle and has created drainage issues.

Replace Guerrieri Hall Chiller

\$145,000

Guerrieri Hall (GH) was opened in 2001 and has operated with the original chiller since then. The chiller has reached its service life and is getting more difficult for our technicians to keep pace with the repair needs in order to keep the building comfortable. The existing air-cooled York chiller will be replaced with a high efficiency air-cooled unit (manufacturer to be determined).

Replacement of Main Boiler Room Boilers (Hazel Center)

\$ 76,000

The College recently replaced a 20-year-old HVAC system in the combined 74,000 square foot Brunkhorst Hall (BH) and the Maner Technology Center (MTC) with a geothermal system. Heating was originally provided to BH and MTC (as well as HC) by hot water supplied by natural gas/fuel oil fired hydronic boilers but heating is only necessary for the Hazel Center (HC). These boilers and their associated pumps are aging, inefficient by today's standards, and costly to repair. HC is approximately 35,505 square feet. Funding has been approved for the FY18 Capital Repair Project Plan to provide engineering design services for the replacement of the boilers. A Request for

Proposals (RFP) is being developed with the expectation of receiving proposals in April 2018.

Replace Flat Roof over Main Boiler Room (Hazel Center) \$ 64,000

The roof section above the main boiler room of the Hazel Center has not been replaced since 1994. Typically, a roof system has a life expectancy between 20 and 30 years. Because adjacent sections of the roofing system of the Hazel Center are beginning to fail, the college is taking a proactive approach in addressing this structure. FY18 Capital Repair Project Plan funding has been provided for the café because of water infiltration of the membrane and insulation. The replacement will require removing approximately a 3,000 square foot section of roof and install a built-up roofing system.

Replace Network Switches \$ 58,000

The college needs to replace nine (9) Cisco 3750X and two (2) Cisco 6509 network switches and the associated cabling in Brunkhorst Hall that were purchased in 2009 because they are at the end of their service life and no longer eligible for support. This reflects the equipment needed for year two (FY19) of the 4-year phased project to replace our Cisco switches college wide.

VOIP Server/System Replacement \$ 28,100

The college needs to replace the VOIP Gateway Servers that were purchased in 2009 because they are at the end of their service life and no longer eligible for support. Professional support services are included with the server replacement.

Replacement of Automatic Door Operators (Phase I) \$ 26,000

The college has door operators that were installed from 1994 - 2011. Most of these operators are becoming defective and will eventually have to be replaced. There are 44 automatic door operators on the campus and six have been replaced during this fiscal year. The goal is to replace the remaining doors in three phases (years).

TOTAL \$547,100

*No local funds are requested to fund the college's Capital Repair Project Plan. Priorities can change due to emergencies.

REVENUE

Social Services

<u>Dept #</u>	<u>NWS G/L Acct #</u>	<u>G/L ACCOUNT NAME</u>	<u>FY16 ACTUAL</u>	<u>FY17 ACTUAL</u>	<u>FY18 BUDGET</u>	<u>FY18 Actual as of 1/31/18</u>	<u>FY19 BUDGET</u>	<u>Variance</u>
1402	5780	Emergency Shelter Grant	96,905	78,830	110,985	43,464	119,900	8,915
	5890	Homeless Women Grant	24,557	24,557	24,557	13,227	24,557	0
	5930	Rental Assistance Program	30,000	40,000	40,000	0	40,000	0
TOTAL			151,462	143,387	175,542	56,691	184,457	8,915

Department: 1402 - Other Social Services		FY2019 Expense Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
Department: 1402 - Other Social Services								
<i>OTHR CHGS - Other Charges</i>								
7090.010	State Pass-Through Grant Diakonia	114,757.00	107,391.00	7,366.00	7%	32,223.00	61,394.18	121,462.09
7090.020	State Pass-Through Grant Samaritan Shelter	29,700.00	28,151.00	1,549.00	6%	11,240.68	41,993.23	-
7090.030	State Pass-Through Grant Social Services	40,000.00	40,000.00	-	0%	-	40,000.00	30,000.00
7100.010	County Grants Atlantic General Hospital	300,000.00	175,000.00	125,000.00	71%	175,000.00	75,000.00	75,000.00
7100.017	County Grants Big Brothers/Big Sisters	2,000.00	1,000.00	1,000.00	100%	1,000.00	1,000.00	1,000.00
7100.020	County Grants BRAVE Program	3,500.00	3,500.00	-	0%	3,500.00	3,500.00	3,500.00
7100.022	County Grants Coastal Hospice at the Ocean	10,000.00	10,000.00	-	0%	10,000.00	10,000.00	10,000.00
7100.023	County Grants The Cricket Center	20,000.00	10,000.00	10,000.00	100%	10,000.00	10,000.00	10,000.00
7100.030	County Grants Development Center	219,497.00	219,497.00	-	0%	109,748.50	219,497.00	219,497.00
7100.035	County Grants Diakonia	55,000.00	45,000.00	10,000.00	22%	45,000.00	45,000.00	42,000.00
7100.040	County Grants Drug & Alcohol Council	14,000.00	9,000.00	5,000.00	56%	-	9,000.00	8,095.20
7100.043	County Grants Eastern Shore Area Health Ed Ctr	5,000.00	-	5,000.00	N/A	-	-	-
7100.075	County Grants Hartley Hall	15,000.00	11,250.00	3,750.00	33%	11,250.00	11,250.00	11,250.00
7100.076	County Grants Worcester County Humane Society	20,000.00	-	20,000.00	N/A	-	-	-
7100.077	County Grants Jesse Klump Memorial Fund, Inc.	2,000.00	1,000.00	1,000.00	100%	1,000.00	1,000.00	1,000.00
7100.085	County Grants Life Crisis Center	8,500.00	8,500.00	-	0%	8,500.00	8,500.00	11,014.00
7100.100	County Grants Maryland Food Bank	5,000.00	1,500.00	3,500.00	233%	1,500.00	1,500.00	900.00
7100.120	County Grants Oasis Ministries	9,000.00	9,000.00	-	0%	9,000.00	9,000.00	9,000.00
7100.155	County Grants Salvation Army Low Eastm Shore	15,000.00	2,000.00	13,000.00	650%	2,000.00	9,000.00	9,000.00
7100.160	County Grants Samaritan Shelter	30,000.00	20,000.00	10,000.00	50%	20,000.00	20,000.00	20,000.00
7100.165	County Grants Save the Youth Program	-	18,000.00	(18,000.00)	-100%	18,000.00	18,000.00	18,000.00
7100.167	County Grants Save Pocomoke's Youth	18,000.00	-	18,000.00	N/A	-	-	-
7100.175	County Grants Social Services Pharmacy Grant	15,000.00	15,000.00	-	0%	15,000.00	15,000.00	15,000.00
7100.210	County Grants Worcester County GOLD	12,000.00	9,000.00	3,000.00	33%	9,000.00	9,000.00	9,000.00
7100.220	County Grants Youth & Family Counseling	95,000.00	91,710.00	3,290.00	4%	91,710.00	91,710.00	91,710.00
7130.005	Matching Appropriation DHMH Dev. Center Mandated Share	28,871.00	28,871.00	-	0%	-	28,871.00	28,871.00
7130.060	Matching Appropriation Joan Jenkins Foundation	57,151.00	-	57,151.00	100%	-	-	-
Account Classification Total: OTHR CHGS - Other Charges		1,143,976.00	864,370.00	279,606.00	32%	584,672.18	739,215.41	745,299.29
Department Total: 1402 - Other Social Services		1,143,976.00	864,370.00	279,606.00	32%	584,672.18	739,215.41	745,299.29

Department: 1604 - Other Recreation & Culture FY2019 Expense Budget Request										
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount		
Department: 1604 - Other Recreation & Culture										
<i>OTHR CHGS - Other Charges</i>										
7100.008	County Grants Art League of Ocean City	-	20,000.00	(20,000.00)	-100%	20,000.00	20,000.00	20,000.00		
7100.050	County Grants Furnacetown	40,000.00	30,000.00	10,000.00	33%	30,000.00	30,000.00	30,000.00		
7100.060	County Grants Girdletree Foundation	2,700.00	-	2,700.00	N/A	-	-	-		
7100.090	County Grants Lower Eastern Shore Heritage	5,000.00	-	5,000.00	N/A	-	-	-		
7100.095	County Grants MarVa Theatre Performing Arts Ct	20,000.00	15,000.00	5,000.00	33%	15,000.00	-	-		
7100.116	County Grants O.C. Developmental Corporation	1.00	-	1.00	N/A	-	-	-		
7100.134	County Grants Pocomoke Little League	20,000.00	-	20,000.00	N/A	-	-	-		
7100.135	County Grants Delmarva Discovery Ctr/Poc Mktg	40,000.00	40,500.00	(500.00)	-1%	40,500.00	45,000.00	50,000.00		
Account Classification Total: OTHR CHGS - Other Charges		127,701.00	105,500.00	22,201.00	21%	105,500.00	95,000.00	100,000.00		
Department Total: 1604 - Other Recreation & Culture		127,701.00	105,500.00	22,201.00	21%	105,500.00	95,000.00	100,000.00		