

**AGENDA**  
**WORCESTER COUNTY COMMISSIONERS**

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

**FISCAL YEAR 2024**  
**Budget Meetings**

The public is invited to view this meeting live online at – <https://worcestercountymd.swagit.com/live>

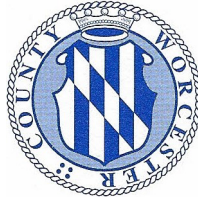
**Budget Work Session; Tuesday, March 28, 2023**

9:00am-	Call to Order	<u>Item #</u>
	Ocean Pines 2023 Bay Restoration Fee Update	1A
	Requested FY2024 Budget Summary	1
	Notice of Public Hearing FY2024 Budget	2
	FY2024 Constant Yield	3
9:05am-	Meet with Departments -FY2024 Budget Requests	<u>Department #</u>
	Library, Jennifer Ranck .....	1603
	Circuit Court, Judge Shockley .....	1002
	Development, Review, Permitting, Jennifer Keener.....	1008
	State’s Attorney, Kris Heiser .....	1004
	Tourism, Melanie Pursel .....	1803
	Economic Development, Melanie Pursel.....	1801
	Sheriff’s Office, Matt Crisafulli.....	1101
	Fire Marshal, Matt Owens .....	1104
	Fire Training Center, Matt Owens .....	1105.197
	Emergency Services, Billy Birch .....	1102
12:00pm-1:00pm <b>Lunch</b>		
	Extension Office, Karen Reddersen .....	1701
	Solid Waste, Barbara Hitch/Dallas Baker.....	680
	Homeowners Convenience Center, Barbara Hitch/Dallas Baker.....	1205
	Recycling, Barbara Hitch/Dallas Baker .....	1206
	Water & Waste Water, Barbara Hitch/Dallas Baker.....	5XX
	Public Works Admin/Fleet, Derrick Babcock/Dallas Baker .....	1203
	Roads, Kevin Lynch/Dallas Baker .....	1202
	Maintenance, Mike Hutchinson/Dallas Baker .....	1201
	Mosquito Control, Mike Hutchinson/Dallas Baker .....	1302
4:00 PM - <b>Adjourn</b>		

**AGENDAS ARE SUBJECT TO CHANGE UNTIL THE TIME OF CONVENING**

**Hearing Assistance Units Available – see County Administration.**  
Please be thoughtful and considerate of others.  
**Turn off your cell phones & pagers during the meeting!**

TEL: 410-632-5623  
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 WEB: co.worcester.md.us



**Worcester County**  
 DEPARTMENT OF PUBLIC WORKS  
 6113 TIMMONS ROAD  
 SNOW HILL, MD 21863

**DALLAS BAKER JR., P.E.**  
 DIRECTOR

**CHRISTOPHER CLASING, P.E.**  
 DEPUTY DIRECTOR

**TO:** Weston Young P.E., Chief Administrative Officer  
 Candace Savage, CGFM, Deputy Chief Administration Officer  
**FROM:** Dallas Baker Jr., P.E., Director *Dallas Baker Jr*  
**DATE:** March 24, 2023  
**SUBJECT:** Ocean Pines 2023 Bay Restoration Fee Update

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This memo is to request Commissioner guidance on the handling of the 1<sup>st</sup> quarter water and waste water bills as they relate to the 2023 Bay Restoration Fee for Ocean Pines. Per the attached Maryland Department of the Environment's (MDE) calculation spreadsheet, the Ocean Pines Waste Water Treatment Plant should be exempt from the Bay Restoration Fee (BRF) for 2023. An exemption request letter was submitted to MDE on January 28, 2023 (attached) with the information. To-date, no reply has been received other than to confirm receipt of the request. Water / waste water bills are scheduled to be mailed out on March 31<sup>st</sup>. Three scenarios have been considered:

1. Mail the bills out and include the \$15 per user per quarter BRF charge. If MDE confirms Ocean Pines is exempt, a refund will be issued to customers.
2. Mail the bills out without the BRF charge, if MDE determines Ocean Pines is not exempt, then mail a separate bill for just the BRF.
3. Mail the bills out without the BRF charge, if MDE determines Ocean Pines is not exempt, then include the 1<sup>st</sup> quarter charge with the 2<sup>nd</sup> quarter bills (\$30 total). Subsequent bills for the 3<sup>rd</sup> and 4<sup>th</sup> quarter would be \$15 each period.

There is a concern MDE may assess penalties if the BRF is not paid in a timely manner. Public Works and the Treasurer's Office are requesting Commissioner guidance as to the preferred method of addressing the BRF billing. Please let me know if there are any questions.

Attachments

CC: Phil Thompson, Finance Officer  
 Jessica Wilson, Deputy Finance Officer  
 Chris Clasing, P.E., Public Works Deputy Director  
 Barbara Hitch, Enterprise Fund Controller  
 File

Calculation Form for TN, TP and TSS Annual Loads

Calculation TABLE for Reporting Annual Waste Load for Total Nitrogen, Total Phosphorus and Total Suspended Solids

Facility Name: Ocean Pines WWTP

State Permit Number: 16-DP-0708

NPDES Number: MD0023477

YEAR Reporting: 2022

Months	Total Monthly Effluent Flow Million Gallons (MG)	Total Nitrogen (TN) as N			Total Phosphorus (TP) as P			Total Suspended Solids (TSS)		
		Monthly TN Average Concentration (mg/L)	Monthly TN Loading Rate <sup>(1)</sup> (Pounds/month)	Year-to-date Cumulative TN Loading <sup>(2)</sup> YTD (Pounds)	Monthly TP Average Concentration (mg/L)	Monthly TP Loading Rate <sup>(1)</sup> (Pounds/month)	Year-to-date Cumulative TP Loading <sup>(2)</sup> YTD (Pounds)	Monthly TSS Average Concentration (mg/L)	Monthly TSS Loading Rate <sup>(1)</sup> (Pounds/month)	Year-to-date Cumulative TSS Loading <sup>(2)</sup> YTD (Pounds)
January	25.916	4.25	919	919	0.36	78	78	1.0	205	205
February	23.067	5.37	1033	1952	0.39	75	153	1.0	200	405
March	24.944	2.92	607	2559	0.35	73	226	1.7	356	761
April	23.283	1.6	311	2870	0.16	31	257	1.1	210	971
May	24.11	2.44	491	3360	0.30	60	317	1.6	318	1289
June	28.082	2.98	698	4058	0.35	82	399	0.9	211	1499
July	27.562	2.11	485	4543	0.38	87	486	1.0	230	1729
August	28.148	2.97	697	5241	0.65	153	639	0.6	148	1877
September	23.507	3.02	592	5833	0.33	65	704	1.0	200	2077
October	24.569	3.05	625	6458	0.17	35	738	0.7	150	2227
November	23.519	1.3	255	6713	0.17	33	772	0.6	114	2340
December	26.591	2.14	475	7187	0.17	38	810	1.0	220	2560

Effluent Total Annual Flow (MG/Year) <sup>(3)</sup> 303.298

Annual average TN, TP and TSS concentrations, (mg/L) = Total Annual Load / (Total Annual Flow x 8.34)

2.8	←No TN Floating Cap Limit	0.3	←No TP Floating Cap Limit	1.0
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WASTE LOADING	POLLUTANT					
	TN		TP		TSS	
Pollutant's Total Annual Load in Effluent discharged from Facility (Pounds) <sup>(4)</sup>	7187		810		2560	
Maximum Allowable Annual Loading Rate (Pounds/Year) <sup>(5)</sup>	31926		4566		N/A	
TMDL/Tributary Strategy Based Annual Maximum Waste Load Allocation (Pounds/Year)	GOAL = 6192	LIMIT = 31926	GOAL = 457	LIMIT = 4566	LIMIT =	
Concentration-Based Annual Maximum Loading Rate Limit (Pounds/Year)	C <sub>N</sub> (mg/L) = 0.0	L <sub>N</sub> (Pounds/Year) <sup>(6)</sup> = N/A	C <sub>P</sub> (mg/L) = 0.00	L <sub>P</sub> (Pounds/Year) <sup>(6)</sup> = N/A	TSS (mg/L) = N/A	Load Limit (Pounds/Year) = N/A

<sup>(1)</sup> Monthly Loading Rate (Pounds/Month) = Total Monthly Flow (MG) x Monthly Average Concentration (mg/L) x 8.34

<sup>(2)</sup> Year-to-date Cumulative Load (Pounds) = Sum of Total Monthly Loadings from January to the reporting month

<sup>(3)</sup> Total Yearly Effluent Flow = Sum of total monthly flows from January through December

<sup>(4)</sup> Total Annual Load (in Pounds) = Year-to-date cumulative load for month of December

<sup>(5)</sup> Maximum allowable annual loading rate is equal to the lower of the TMDL/Tributary Strategy-based or Concentration-based annual maximum loading rate limits.



OFFICE OF THE ENTERPRISE FUND CONTROLLER

## Worcester County

GOVERNMENT CENTER

ONE WEST MARKET STREET ROOM 1105

P O Box 248

SNOW HILL, MARYLAND

21863

TEL 410-632-0686  
FAX 410-632-3003

PHILLIP G. THOMPSON, CPA  
FINANCE OFFICER

JESSICA R. WILSON, CPA  
DEPUTY FINANCE OFFICER

January 27, 2023

Mr. Walid Saffouri, Program Administrator, Water Quality Infrastructure Program  
Maryland Department of the Environment  
1800 Washington Blvd.  
Baltimore, MD 21230

Dear Mr. Saffouri:

I am writing to request our exemption from payment of the Chesapeake Bay Restoration Fund for the Ocean Pines Service Area. We are in compliance with the ENR requirements as shown in the attached Calculation Form.

Respectfully,

Barbara W. Hitch  
Worcester County Enterprise Fund Controller

March 23, 2023

Worcester County Commissioners  
One West Market Street  
County Government Center - Room 1103  
Snow Hill, MD 21863

RE: Requested FY2024 Operating Budget

Commissioners:

In accordance with Section 4-201 of the County Government Article of the Code of Public Local Laws of Worcester County, Maryland, enclosed are the Worcester County Departmental Operating Budget Requests for Fiscal Year 2024.

General Fund revenues based on current tax rates are estimated to be \$230,169,711. Requested general fund operating expenditures total \$241,756,064. This leaves a shortfall of \$11,586,353 which must be reconciled, either with reductions in expenditures, additional revenues or a combination of the two. Since the State budget is not finalized, the County could be further burdened by State cuts, continued unfunded mandates and/or the transfer of State responsibilities. Listed below are significant budget variances as compared to the current year:

### **Anticipated General Fund Revenues**

The estimated revenues for FY2024 total \$230,169,711 which is an increase of \$3,252,933 or 1.4% more than the current year.

- Net Property Tax Revenues increased by \$6,160,147, primarily as a result of increased assessments and Homeowner Tax Credits. These estimates are based on the current tax rate of \$0.845 per \$100 of the assessed value for the Real property.
- Income Tax revenue is projected to remain flat and is estimated at \$38,000,000. This is based on the tax rate of 2.25%, which became effective January 1, 2020 and is primarily based on the market conditions and estimates for the current year. The pass through to Municipalities is included for \$2.6 million.
- Other Local Taxes decreased by \$3.9 million and includes a decrease of \$2 million in Recordation Taxes and a \$2 million decrease in Transfer Taxes.
- State Shared Revenues increased by \$297,423 which is a result of an increase in Highway User Revenues and an increase in 911 Fees.
- Licenses and Permits increased by \$75,959 and includes an increase of \$30,000 in Environmental Permit Review Fees and a \$26,000 increase in Occupational Licenses.

- Charges for Services increased by \$34,360 which includes an overall increase of \$41,200 in Recycling Revenue.
- Interest on investments increased by \$4.9 million based on current rates of return.
- Other Revenue increased by \$48,202 with an increase of \$14,229 for rent revenue in Boat Landings.
- Federal grants project an overall increase of \$507,553 due to a new federal grant award for the State’s Attorney’s office.
- State grants increased overall by \$2,417,163 and is primarily due to a new Coastal Zone Grant and Grays Creek grant in Environmental Programs Department which total \$1.6 million and an increase in Program Open Space funding of \$641,395.

### **Major Requested General Fund Expenditures**

The Requested expenditures for FY2024 total \$241,756,064 which is an increase of \$14,669,286 or 6.5% more than the current year. Significant budget variances are listed below:

#### **County Departments and Agencies**

- Circuit Court increased by \$173,613
  - Increased by \$101,822 for equipment for 2 Courtrooms AV Trial Presentations
  - Increased by \$84,214 for a Court Security Grant to upgrade door security
- State’s Attorney increased by \$448,461
  - Increased by \$495,906 in salaries. Grant funded salaries are included in the amount of \$360,000.
  - Increased by \$43,000 for vehicle replacement.
  - Decreased by \$84,015 in supplies & materials eliminated one-time costs incurred in FY23.
- Environmental Programs increased by \$1,628,926
  - Increased by \$1,604,500 in grant expenditures for the Coastal Zone (Selsey Road) Grant and the Greys Creek Grant. These expenditures are offset by grant revenue. Excluding grants the department FY24 requested is at a 1.5% increase.
- Other General Government increased by \$298,004
  - Increased by \$169,693 in other charges which includes \$163,989 increase to Tri-County Council local match.
  - Increased by \$150,000 in capital equipment to replace security cameras and hardware.
- Sheriff’s Office increased by \$1,201,529
  - Increased by \$640,378 in salary increases and reclassifications.
  - Increased by \$117,966 in maintenance and services and includes \$63,000 increase in vehicle fuel.
  - Increased by \$303,984 in capital equipment of which \$386,000 is for new vehicles to replace 8 older vehicles and an Armored Rescue Vehicle for \$324,000.
- Fire Company Grant is included for \$2,609,050 based on the current funding of \$250,000 to each fire company plus an additional \$10,905 requested supplement to all fire companies. The continuation of supplement to rural fire companies for \$20,000 is also included.
- Ambulance Grants is included for \$7,254,336 an increase of \$771,093 based on the

supplement to provide level fund prior to EMS request letter and also includes EMS request to increase mileage to .655 cents, an additional \$10,000 per ambulance and an additional supplement to runs.

- Roads increased by \$146,786
  - Increased by \$69,946 in supplies & materials and includes an increase of \$60,000 in pipe material costs.
  - Increased by \$86,204 in maintenance and services and includes an increase of \$60,000 in fuel cost increases.
- Health Department increased by \$302,106
  - Increased by \$354,279 in matching appropriation for COLA and step increases.
- Parks increased by \$692,867
  - Increased by \$686,004 in supplies & materials and includes a \$690,250 increase in Program Open Space grant expenditures.
- Grants to Towns increased \$565,405
  - Increased by \$565,405 for Town requests presented to the County Commissioners on March 7, 2023.
- Salary, Insurance & Benefits increased \$4,036,583
  - Increased by \$2,460,000 for salaries for County employees and personnel requests which includes a 4% COLA and step increase.
  - Increased by \$684,890 for retirement insurance increase and a \$489,287 increase in health insurance.
- Debt Service increased by \$1,209,569
  - Increase due to the 2022 bond interest.

**Board of Education**

- The Board of Education has requested \$106,026,226. School construction debt is paid by the County on behalf of the Board of Education. It is not reflected in the Board’s budget; however, it is included in the County’s operating budget. The Board’s operating and capital budget request is \$106,026,226 plus debt of \$10,797,206 which totals \$116,823,432 or 50.7% of the County’s total estimated revenue.

	FY2024 Requested Budget	FY2023 Adopted Budget	Dollar Variance +/- FY2023
County Required Local Share*	\$101,244,522	\$99,985,947	+1,258,575
County Appropriation requested above required	2,848,025		+2,848,025
County Appropriation: Technology + Capital Outlay *	300,000	300,000	+0
County Appropriation: Retirement for Non-Teachers	758,679	697,658	+61,021
School Construction Projects	875,000	205,000	+670,000
<b>Sub-Total County Appropriation</b>	<b><u>\$106,026,226</u></b>	<b><u>\$101,188,605</u></b>	<b><u>+4,837,621</u></b>
State and Other Funding Sources	25,939,751	23,079,654	+2,860,097
<b>Total Unrestricted Budget</b>	<b><u>\$131,965,977</u></b>	<b><u>\$124,268,259</u></b>	<b><u>+7,697,718</u></b>
Restricted Programs: Pocomoke Middle **	50,000	50,000	+0
Restricted: Federal and State Programs	24,703,275	20,524,050	+4,179,225
<b>Total</b>	<b><u>\$156,719,252</u></b>	<b><u>\$144,842,309</u></b>	<b><u>+11,876,943</u></b>

\*Fiscal 2024 County Required Local Share is calculated based on state aid formula educational effort calculations.

\*\*FY2024 and FY2023 Construction projects and restricted programs is funded through fund balance.

**Board of Education Requested Salary Increase:**

The Board of Education submission includes the following salary request:

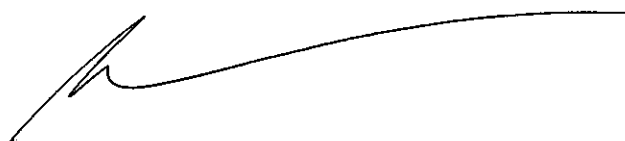
- The salary package for the Board of Education reflects a payroll increase of \$4,569,864 which includes a step, longevity step for those eligible and salary scale adjustments as negotiated with a 4% COLA for Teachers and 4.5% COLA for Support Staff employees.
- The bus contracts account increase over FY23 is \$403,742 and includes an increase in the hourly rate from \$25 per hour to \$28.00 per hour, increase in per mile rate from \$1.62 per mile to \$1.76 per mile, and \$22,385 PVA.
- Starting Teacher pay would increase 4.0% from \$49,707 to \$51,695.



**Budget Adoption Schedule**

The first budget review session with selected County Departments and Agencies is scheduled for March 28<sup>th</sup> and another is scheduled for April 11<sup>th</sup>. These sessions provide the opportunity for your detailed review of the various budget requests. The Public Hearing on the Requested Operating Budget is scheduled for Tuesday, May 2<sup>nd</sup>, 2023 at 7:00 p.m. at the Worcester County Government Center. Additional budget work sessions are scheduled for May 9<sup>th</sup>, and May 16<sup>th</sup>. The FY2024 General Fund Operating Budget must be adopted on June 6<sup>th</sup>, 2023.

Respectfully Submitted,



Weston S. Young  
Chief Administrative Officer

WSY:kr

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- Attachments:
- Exhibit 1 – Board of Education Unrestricted Revenues – Page 6
  - Exhibit 2 – Board of Education Restricted Revenues – Page 7
  - FY24 Requested Summary – Pages 8-14
  - FY24 Revenue by Account Classification – Pages 15-18
  - Budget Work Session Agenda March 28, 2023 –Page 19
  - Budget Work Session Agenda April 11, 2023 – Page 20

RESTRICTED PROGRAMS - LOCAL, STATE AND FEDERAL

Restricted funds listed below can only be spent as authorized by the administering agency (State and Federal government). The level of funding indicated for each program is an estimate. Projects may be discontinued or reduced in scope depending upon funds allocated by the funding source.

<b>TOTAL ANTICIPATED RESTRICTED FUNDING</b>	<b>\$24,703,275</b>	
	<b>ACTUAL</b>	<b>ESTIMATED</b>
	<b>FY 23</b>	<b>FY 24</b>
<hr/>		
<b><u>FEDERAL FUNDS</u></b>		
Title I Educationally Disadvantaged	\$2,177,710	\$2,185,126
Title III Language Acquisition	16,260	16,000
Special Education	2,100,000	2,100,000
JR ROTC Program	128,000	128,000
Title IIA, Systems of Support for Excellent Teaching & Leading	237,138	257,000
Career & Technology Education	113,608	81,000
Adult Education	46,098	73,890
Title IV Student Support and Academic Enrichment	139,940	139,000
ESSER I	259,700	0 *
ESSER II Grant	3,308,100	318,000 *
ESSER III Grant	2,314,000	9,184,000 *
Student Tutoring, Summer School, Trauma/Behavior	371,400	170,000
<b><u>STATE FUNDS</u></b>		
Judy Hoyer Early Childcare And Education	591,628	591,628
Adult Education	183,136	253,055
Blueprint for Maryland's Future		
Pre-Kindergarten	936,033	885,884
Concentration of Poverty	779,493	1,110,118
College & Career Ready (CCR)	103,345	108,043
Transitional Supplemental Instruction	102,042	103,777
National Board Certified	14,782	16,983
Teachers Retirement & Pension	6,551,637	6,931,771
<b><u>LOCAL FUNDS</u></b>		
Pocomoke Middle School Grant	50,000	50,000
<b>TOTAL RESTRICTED REVENUE</b>	<hr/> <b>\$20,524,050</b>	<hr/> <b>\$24,703,275</b>

\*CARES/ESSER funding was awarded to assist with additional expenses related to the COVID pandemic. Round 1 expired September 30, 2022. Round 2 expires September 30, 2023 and Round 3 expires September 30, 2024.

## BOARD OF EDUCATION OF WORCESTER COUNTY

### REVENUES

REVENUE SOURCE	APPROVED FY 23	REQUESTED FY 24
<b>UNRESTRICTED REVENUES</b>		
<b>COUNTY</b>		
Appropriation - Current Expense	\$99,985,947	\$104,092,547
<b>STATE (Thornton Funding) *</b>		
Foundation Program	7,980,405	8,276,124
Special Education	2,166,970	2,391,661
Transportation	3,697,479	4,000,397
Compensatory Education	7,993,597	9,988,240
Limited English Proficiency	448,740	490,866
<b>OTHER</b>		
Tuition	70,000	70,000
Other	80,000	80,000
Prior Year's Fund Balance**	567,011	567,011
Restricted Programs Reimbursements	75,452	75,452
<hr/>		
<b>TOTAL UNRESTRICTED REVENUE</b>	<b>\$123,065,601</b>	<b>\$130,032,298</b>
<b>OTHER REQUESTS - COUNTY</b>		
<b>RECURRING</b>		
Appropriation - Technology	\$200,000	\$200,000
Appropriation - Capital Outlay	100,000	100,000
<b>NONRECURRING</b>		
Appropriation - Technology	0	0
Appropriation - School Construction	205,000	875,000
<b>OTHER</b>		
Appropriation - Retirement Expenses	697,658	758,679
Appropriation - County Share of Teacher Pension	***	***
<hr/>		
<b>TOTAL OTHER REQUESTS - COUNTY</b>	<b>\$1,202,658</b>	<b>\$1,933,679</b>
<b>TOTAL COUNTY APPROPRIATION</b>	<b>101,188,605</b>	<b>106,026,226</b>
<b>TOTAL BUDGET - ALL FUNDS</b>	<b>\$124,268,259</b>	<b>\$131,965,977</b>

\* State funding is based upon current law. Subject to final legislative action, these amounts could change.

Any decrease in State funding would result in an increased amount being requested from the County.

\*\* A detailed summary of the utilization of the FY21 fund balance is included on page 3.

\*\*\* Effective for FY17, this amount is now included under the budget category of Fixed Charges.

**WORCESTER COUNTY**  
**Summary**  
**FY2024 Revenue Estimate**

	FY2024 Estimate	FY2023 Estimate	(\$)	Difference (%)
Property Taxes	\$ 158,667,691	\$ 152,507,544	\$ 6,160,147	4.0%
Income Taxes	38,000,000	38,000,000	\$ -	0.0%
Other Local Taxes	13,241,000	17,141,000	\$ (3,900,000)	-22.8%
State Shared	2,870,169	2,572,746	\$ 297,423	11.6%
Licenses & Permits	2,576,190	2,500,231	\$ 75,959	3.0%
Charges for Services	1,550,115	1,515,755	\$ 34,360	2.3%
Interest on Investments	5,000,000	100,000	\$ 4,900,000	4900.0%
Fines & Forfeits	27,765	29,000	\$ (1,235)	-4.3%
Misc./Sale of Assets/Other Revenue	610,188	561,986	\$ 48,202	8.6%
Federal Grants	865,299	357,746	\$ 507,553	141.9%
State Grants	6,761,294	4,344,131	\$ 2,417,163	55.6%
Transfers In - Casino/Local Impact		3,244,000	\$ (3,244,000)	-100.0%
Transfers In - Prior Year Surplus		4,042,639	\$ (4,042,639)	-100.0%
<b>TOTAL REVENUES</b>	<b>\$ 230,169,711</b>	<b>\$ 226,916,778</b>	<b>\$ 3,252,933</b>	<b>1.4%</b>

**FY 2024 Requested General Fund Budget**

	FY2024 Requested	FY2023 Amended	(\$)	Difference (%)
<b>County Commissioners &amp; Admin.</b>				
Personnel Services	1,114,433	1,121,605	(7,172)	-0.6%
Supplies & Materials	55,261	49,512	5,749	11.6%
Maintenance & Services	49,410	48,390	1,020	2.1%
Other Charges	63,036	46,246	16,790	36.3%
Interfund Charges	(98,959)	(83,219)	(15,740)	18.9%
Capital Equipment	0	0	0	N/A
	1,183,181	1,182,534	647	0.1%
<b>Circuit Court</b>				
Personnel Services	1,114,843	1,159,681	(44,838)	-3.9%
Supplies & Materials	436,682	218,231	218,451	100.1%
Maintenance & Services	108,765	108,765	0	0.0%
Other Charges	8,932	8,932	0	0.0%
Capital Equipment	0	0	0	N/A
	1,669,222	1,495,609	173,613	11.6%
<b>Orphan's Court</b>				
Personnel Services	28,500	28,500	0	0.0%
Supplies & Materials	1,600	1,100	500	45.5%
Other Charges	6,800	6,800	0	0.0%
	36,900	36,400	500	1.4%

	FY2024 Requested	FY2023 Amended	(\$) Difference (%)	
<b>State's Attorney</b>				
Personnel Services	2,991,210	2,495,304	495,906	19.9%
Supplies & Materials	104,772	188,787	(84,015)	-44.5%
Maintenance & Services	18,150	21,450	(3,300)	-15.4%
Other Charges	24,450	27,580	(3,130)	-11.3%
Capital Equipment	43,000	0	43,000	N/A
	3,181,582	2,733,121	448,461	16.4%
<b>Treasurer</b>				
Personnel Services	1,461,244	1,470,150	(8,906)	-0.6%
Supplies & Materials	172,910	163,820	9,090	5.5%
Maintenance & Services	2,500	2,500	0	0.0%
Other Charges	9,260	4,900	4,360	89.0%
Interfund Charges	(265,253)	(261,705)	(3,548)	1.4%
Capital Equipment	0	0	0	N/A
	1,380,661	1,379,665	996	0.1%
<b>Elections Office</b>				
Personnel Services	621,993	580,643	41,350	7.1%
Supplies & Materials	572,792	579,968	(7,176)	-1.2%
Maintenance & Services	141,590	157,670	(16,080)	-10.2%
Other Charges	20,078	17,150	2,928	17.1%
Capital Equipment	0	0	0	N/A
	1,356,453	1,335,431	21,022	1.6%
<b>Human Resources</b>				
Personnel Services	520,468	555,319	(34,851)	-6.3%
Supplies & Materials	22,940	24,640	(1,700)	-6.9%
Maintenance & Services	29,500	27,500	2,000	7.3%
Other Charges	4,500	4,000	500	12.5%
Interfund Charges	(74,406)	(79,250)	4,844	-6.1%
Capital Equipment	0	0	0	N/A
	503,002	532,209	(29,207)	-5.5%
<b>Development Review &amp; Permitting</b>				
Personnel Services	1,760,200	1,731,905	28,295	1.6%
Supplies & Materials	242,922	296,375	(53,453)	-18.0%
Maintenance & Services	186,910	111,933	74,977	67.0%
Other Charges	41,983	40,726	1,257	3.1%
Interfund Charges	(94,989)	(93,148)	(1,841)	2.0%
Capital Equipment	0	24,000	(24,000)	-100.0%
	2,137,026	2,111,791	25,235	1.2%
<b>Environmental Programs</b>				
Personnel Services	1,276,885	1,257,623	19,262	1.5%
Supplies & Materials	1,882,911	279,052	1,603,859	574.8%
Maintenance & Services	102,045	98,045	4,000	4.1%
Other Charges	5,300	3,495	1,805	51.6%
Interfund Charges	(30,647)	(30,647)	0	0.0%
Capital Equipment	0	0	0	N/A
	3,236,494	1,607,568	1,628,926	101.3%

	<b>FY2024 Requested</b>	<b>FY2023 Amended</b>	<b>(\$) Difference (%)</b>	
<b>Information Technology</b>				
Personnel Services	660,409	672,615	(12,206)	-1.8%
Supplies & Materials	23,900	24,830	(930)	-3.7%
Maintenance & Services	2,840	2,540	300	11.8%
Other Charges	7,600	7,600	0	0.0%
Interfund Charges	(33,348)	(33,348)	0	0.0%
Capital Equipment	0	0	0	N/A
	<b>661,401</b>	<b>674,237</b>	<b>(12,836)</b>	<b>-1.9%</b>
<b>Other General Government</b>				
Supplies & Materials	1,495,884	1,316,284	179,600	13.6%
Maintenance & Services	955,094	1,156,383	(201,289)	-17.4%
Other Charges	1,367,654	1,197,961	169,693	14.2%
Capital Equipment	150,000	0	150,000	N/A
	<b>3,968,632</b>	<b>3,670,628</b>	<b>298,004</b>	<b>8.1%</b>
<b>Sheriff's Department</b>				
Personnel Services	8,080,129	7,439,751	640,378	8.6%
Supplies & Materials	1,637,105	1,530,165	106,940	7.0%
Maintenance & Services	700,567	582,601	117,966	20.2%
Other Charges	135,370	103,109	32,261	31.3%
Capital Equipment	913,984	610,000	303,984	49.8%
	<b>11,467,155</b>	<b>10,265,626</b>	<b>1,201,529</b>	<b>11.7%</b>
<b>Emergency Services</b>				
Personnel Services	2,073,472	1,967,956	105,516	5.4%
Supplies & Materials	971,097	937,776	33,321	3.6%
Maintenance & Services	182,010	170,903	11,107	6.5%
Other Charges	24,900	25,900	(1,000)	-3.9%
Capital Equipment	0	135,000	(135,000)	-100.0%
	<b>3,251,479</b>	<b>3,237,535</b>	<b>13,944</b>	<b>0.4%</b>
<b>County Jail</b>				
Personnel Services	6,751,748	6,675,545	76,203	1.1%
Supplies & Materials	831,308	946,168	(114,860)	-12.1%
Maintenance & Services	2,223,384	2,146,111	77,273	3.6%
Other Charges	16,056	16,056	0	0.0%
Capital Equipment	0	0	0	N/A
	<b>9,822,496</b>	<b>9,783,880</b>	<b>38,616</b>	<b>0.4%</b>
<b>Fire Marshal's Office</b>				
Personnel Services	557,573	536,066	21,507	4.0%
Supplies & Materials	67,363	68,103	(740)	-1.1%
Maintenance & Services	50,360	26,460	23,900	90.3%
Other Charges	9,510	23,285	(13,775)	-59.2%
Capital Equipment	0	0	0	N/A
	<b>684,806</b>	<b>653,914</b>	<b>30,892</b>	<b>4.7%</b>

	<b>FY2024 Requested</b>	<b>FY2023 Amended</b>	<b>(\$) Difference (%)</b>	
<b>Volunteer Fire &amp; Ambulance</b>				
Supplies & Materials	53,000	81,152	(28,152)	-34.7%
Maintenance & Services	21,548	19,996	1,552	7.8%
Other Charges	10,515,865	9,632,096	883,769	9.2%
Capital Equipment	0	0	0	N/A
	10,590,413	9,733,244	857,169	8.8%
<b>Public Works Department</b>				
Personnel Services	627,345	585,299	42,046	7.2%
Supplies & Materials	23,870	25,685	(1,815)	-7.1%
Maintenance & Services	207,046	202,046	5,000	2.5%
Other Charges	15,090	14,690	400	2.7%
Interfund Charges	(98,009)	(98,009)	0	0.0%
Capital Equipment	0	0	0	N/A
	775,342	729,711	45,631	6.3%
<b>Maintenance Division</b>				
Personnel Services	1,307,279	1,322,293	(15,014)	-1.1%
Supplies & Materials	88,154	73,424	14,730	20.1%
Maintenance & Services	99,564	99,938	(374)	-0.4%
Other Charges	11,000	7,500	3,500	46.7%
Capital Equipment	79,450	54,500	24,950	45.8%
	1,585,447	1,557,655	27,792	1.8%
<b>Roads Division</b>				
Personnel Services	1,739,643	1,779,745	(40,102)	-2.3%
Supplies & Materials	1,377,102	1,307,156	69,946	5.4%
Maintenance & Services	803,965	717,761	86,204	12.0%
Other Charges	12,301	29,846	(17,545)	-58.8%
Capital Equipment	512,645	464,362	48,283	10.4%
	4,445,656	4,298,870	146,786	3.4%
<b>Boat Landings</b>				
Supplies & Materials	280,000	330,000	(50,000)	-15.2%
Maintenance & Services	46,138	51,250	(5,112)	-10.0%
Capital Equipment	0	0	0	N/A
	326,138	381,250	(55,112)	-14.5%
<b>Homeowner Convenience Centers</b>				
Personnel Services	267,549	268,482	(933)	-0.3%
Supplies & Materials	10,700	10,700	0	0.0%
Maintenance & Services	264,736	259,060	5,676	2.2%
Other Charges	1,000	0	1,000	N/A
Interfund Charges	198,951	206,441	(7,490)	-3.6%
Capital Equipment	0	0	0	N/A
	742,936	744,683	(1,747)	-0.2%

	FY2024 Requested	FY2023 Amended	(\$) Difference (%)	
<b>Recycling</b>				
Personnel Services	457,978	509,922	(51,944)	-10.2%
Supplies & Materials	19,590	19,500	90	0.5%
Maintenance & Services	226,457	206,575	19,882	9.6%
Other Charges	1,000	0	1,000	N/A
Interfund Charges	183,045	167,041	16,004	9.6%
Capital Equipment	18,000	17,000	1,000	5.9%
	906,070	920,038	(13,968)	-1.5%
<b>Health Department</b>				
Supplies & Materials	0	500	(500)	-100.0%
Maintenance & Services	445,445	497,118	(51,673)	-10.4%
Other Charges	5,615,272	5,260,993	354,279	6.7%
Capital Equipment	0	0	0	N/A
	6,060,717	5,758,611	302,106	5.2%
<b>Mosquito Control Division</b>				
Personnel Services	64,336	64,336	0	0.0%
Supplies & Materials	3,550	3,450	100	2.9%
Maintenance & Services	27,250	23,850	3,400	14.3%
Other Charges	70,200	70,200	0	0.0%
Capital Equipment	32,250	0	32,250	N/A
	197,586	161,836	35,750	22.1%
<b>Commission on Aging</b>				
Supplies & Materials	173,802	183,383	(9,581)	-5.2%
Maintenance & Services	188,600	211,300	(22,700)	-10.7%
Other Charges	1,264,300	1,150,000	114,300	9.9%
Capital Equipment	0	0	0	N/A
	1,626,702	1,544,683	82,019	5.3%
<b>Social Service Groups</b>				
Personnel Services	0	0	0	N/A
Other Charges	920,768	730,368	190,400	26.1%
	920,768	730,368	190,400	26.1%
<b>Wor-Wic Community College</b>				
Other Charges	2,530,242	2,530,242	0	0.0%
Capital Equipment	0	0	0	N/A
	2,530,242	2,530,242	0	0.0%
<b>Board of Education</b>				
Personnel Services	83,910,534	79,340,670	4,569,864	5.8%
Supplies & Materials	3,973,785	3,732,333	241,452	6.5%
Maintenance & Services	9,146,959	8,662,925	484,034	5.6%
Other Charges	33,565,157	31,832,789	1,732,368	5.4%
Interfund Charges	(25,939,751)	(23,079,654)	(2,860,097)	12.4%
Capital Equipment	494,542	494,542	0	0.0%
Total Operating Budget	105,151,226	100,983,605	4,167,621	4.1%
School Debt Service	10,797,206	12,455,856	(1,658,650)	-13.3%
Total Operating & Debt Service	115,948,432	113,439,461	2,508,971	2.2%



	<b>FY2024 Requested</b>	<b>FY2023 Amended</b>	<b>(\$) Difference (%)</b>	
<b>Recreation Department</b>				
Personnel Services	1,106,514	1,033,654	72,860	7.0%
Supplies & Materials	530,565	555,640	(25,075)	-4.5%
Maintenance & Services	210,590	178,528	32,062	18.0%
Other Charges	45,630	46,685	(1,055)	-2.3%
Capital Equipment	37,500	27,000	10,500	38.9%
	<b>1,930,799</b>	<b>1,841,507</b>	<b>89,292</b>	<b>4.8%</b>
<b>Parks Department</b>				
Personnel Services	505,292	498,371	6,921	1.4%
Supplies & Materials	1,553,325	867,321	686,004	79.1%
Maintenance & Services	139,815	175,773	(35,958)	-20.5%
Other Charges	12,600	11,700	900	7.7%
Capital Equipment	101,000	66,000	35,000	53.0%
	<b>2,312,032</b>	<b>1,619,165</b>	<b>692,867</b>	<b>42.8%</b>
<b>Library</b>				
Personnel Services	2,120,651	2,089,778	30,873	1.5%
Supplies & Materials	469,810	456,525	13,285	2.9%
Maintenance & Services	343,257	370,514	(27,257)	-7.4%
Other Charges	11,200	9,900	1,300	13.1%
Capital Equipment	0	0	0	N/A
	<b>2,944,918</b>	<b>2,926,717</b>	<b>18,201</b>	<b>0.6%</b>
<b>Recreation &amp; Culture</b>				
Other Charges	139,426	80,000	59,426	74.3%
	<b>139,426</b>	<b>80,000</b>	<b>59,426</b>	<b>74.3%</b>
<b>Extension Service</b>				
Supplies & Materials	17,014	17,014	0	0.0%
Maintenance & Services	2,980	2,500	480	19.2%
Other Charges	235,631	223,164	12,467	5.6%
Capital Equipment	0	0	0	N/A
	<b>255,625</b>	<b>242,678</b>	<b>12,947</b>	<b>5.3%</b>
<b>Natural Resources</b>				
Supplies & Materials	73,935	73,935	0	0.0%
Other Charges	552,000	538,554	13,446	2.5%
	<b>625,935</b>	<b>612,489</b>	<b>13,446</b>	<b>2.2%</b>
<b>Economic Development Department</b>				
Personnel Services	138,682	138,682	0	0.0%
Supplies & Materials	221,500	241,500	(20,000)	-8.3%
Maintenance & Services	46,750	42,750	4,000	9.4%
Other Charges	14,783	19,875	(5,092)	-25.6%
Capital Equipment	30,000	0	30,000	N/A
	<b>451,715</b>	<b>442,807</b>	<b>8,908</b>	<b>2.0%</b>
<b>Tourism Department</b>				
Personnel Services	316,428	302,127	14,301	4.7%
Supplies & Materials	236,778	220,026	16,752	7.6%
Maintenance & Services	812,734	817,284	(4,550)	-0.6%
Other Charges	8,050	8,050	0	0.0%
	<b>1,373,990</b>	<b>1,347,487</b>	<b>26,503</b>	<b>2.0%</b>

# ITEM 1

	<b>FY2024 Requested</b>	<b>FY2023 Amended</b>	<b>(\$) Difference (%)</b>	
<b>Taxes Shared W/Towns</b>				
Other Charges	2,944,157	2,944,157	0	0.0%
	2,944,157	2,944,157	0	0.0%
<b>Grants to Towns</b>				
Supplies & Materials	150,000	0	150,000	N/A
Other Charges	7,024,272	6,608,867	415,405	6.3%
	7,174,272	6,608,867	565,405	8.6%
<b>Insurance &amp; Benefits</b>				
Maintenance & Services	5,000	5,000	0	0.0%
Health, OPEB & Other	27,999,200	23,962,617	4,036,583	16.8%
	28,004,200	23,967,617	4,036,583	16.8%
<b>Debt Service</b>				
Interfund Charges	13,199,262	13,648,343	(449,081)	-3.3%
Less: Alloc. Brd of Ed Debt	(10,797,206)	(12,455,856)	1,658,650	-13.3%
	2,402,056	1,192,487	1,209,569	101.4%
<b>TOTAL EXPENDITURES</b>	<b>\$ 241,756,064</b>	<b>\$ 227,056,778</b>	<b>\$14,699,286</b>	<b>6.5%</b>

**FY2024 General Fund Revenue by Account Classification**

	Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance
<b>Fund:</b>	<b>100 - General Fund</b>					
<b>REVENUES</b>						
<i>PROP TAX - Property Taxes</i>						
	4000	Full Year Real Property Taxes	151,453,795.00	144,497,408.00	6,956,387.00	5%
	4010	Personal Property Taxes	405,521.00	380,250.00	25,271.00	7%
	4020	Corporation Property Taxes	5,001,423.00	4,689,750.00	311,673.00	7%
	4030	Railroad & Utility Property Tax	4,534,714.00	4,365,693.00	169,021.00	4%
	4035	Railroad Real Property	2,577.00	2,577.00	0.00	0%
	4040	Half Year Real Property Taxes	126,750.00	147,875.00	(21,125.00)	-14%
	4050	Tax Additions & Abatements	(208,200.00)	(158,200.00)	(50,000.00)	32%
	4060	Interest on Delinquent Taxes	800,000.00	800,000.00	0.00	0%
	4070	Discounts Allowed on Taxes	(500,000.00)	(500,000.00)	0.00	0%
	4080	Tax Credits For Assessment I	(2,948,889.00)	(1,717,809.00)	(1,231,080.00)	72%
<i>Account Classification Total: PROP TAX - Property Taxes</i>			\$158,667,691.00	\$152,507,544.00	\$6,160,147.00	4%
<i>INC TAX - Income Tax</i>						
	4100	Income Tax	38,000,000.00	38,000,000.00	0.00	0%
<i>Account Classification Total: INC TAX - Income Tax</i>			\$38,000,000.00	\$38,000,000.00	\$0.00	0%
<i>OTHER TAX - Other Taxes</i>						
	4200	Admission & Amusement Taxes	700,000.00	600,000.00	100,000.00	17%
	4210	Recordation Taxes	7,000,000.00	9,000,000.00	(2,000,000.00)	-22%
	4240	Food Tax	81,000.00	81,000.00	0.00	0%
	4250	Room Tax	210,000.00	210,000.00	0.00	0%
	4250.040	Room Tax Due to Unincorporated Areas	1,250,000.00	1,250,000.00	0.00	0%
	4340	Transfer Tax	4,000,000.00	6,000,000.00	(2,000,000.00)	-33%
<i>Account Classification Total: OTHER TAX - Other Taxes</i>			\$13,241,000.00	\$17,141,000.00	(\$3,900,000.00)	-23%
<i>ST SHRD - State Shared</i>						
	4300	Highway Users Taxes	1,470,169.00	1,222,266.00	247,903.00	20%
	4310	911 Fees	1,400,000.00	1,350,480.00	49,520.00	4%
<i>Account Classification Total: ST SHRD - State Shared</i>			\$2,870,169.00	\$2,572,746.00	\$297,423.00	12%
<i>FRNCH - Franchise Fees</i>						
	4400	Franchise Fees	22,506.00	22,500.00	6.00	0%
<i>Account Classification Total: FRNCH - Franchise Fees</i>			\$22,506.00	\$22,500.00	\$6.00	0%
<i>LOSS DSP ASTS - Gain/Loss on Disposal of Assets</i>						
	4600	Sale Of Fixed Assets	125,000.00	190,000.00	(65,000.00)	-34%
<i>Account Classification Total: LOSS DSP ASTS - Gain/Loss on Disposal of Assets</i>			\$125,000.00	\$190,000.00	(\$65,000.00)	-34%
<i>LIC/PRMT - Licenses and Permits</i>						
	4900	Liquor Licenses	800,000.00	800,000.00	0.00	0%
	4905	Vending Machine Licenses	65,000.00	75,000.00	(10,000.00)	-13%
	4910	Traders Licenses	80,000.00	80,000.00	0.00	0%
	4915	Occupational Licenses	30,000.00	4,000.00	26,000.00	650%
	4920	Bingo Permits	12,000.00	12,000.00	0.00	0%
	4927	Rental License Fee	195,000.00	175,000.00	20,000.00	11%
	4930	Building Permits	315,000.00	315,000.00	0.00	0%
	4932	Electrical Permits	18,000.00	15,000.00	3,000.00	20%
	4933	Commercial Plumbing Plan Review	2,500.00	2,500.00	0.00	0%
	4935	Marriage Licenses	20,000.00	20,000.00	0.00	0%
	4936	Civil Ceremony	1,000.00	1,000.00	0.00	0%
	4941	Shoreline Construction Permit	20,000.00	20,000.00	0.00	0%
	4942	Timber Harvest Permit	3,000.00	3,000.00	0.00	0%
	4943	SEC/SWM Permit	29,000.00	25,000.00	4,000.00	16%
	4945.010	Environmental Permits Burn Permit	600.00	600.00	0.00	0%
	4945.020	Environmental Permits Campground Permit	3,325.00	3,325.00	0.00	0%
	4945.030	Environmental Permits Septic Permit	24,000.00	24,000.00	0.00	0%
	4945.040	Environmental Permits Waste Hauler Permit	3,000.00	3,000.00	0.00	0%
	4945.050	Environmental Permits Well Permit	16,800.00	16,800.00	0.00	0%
	4945.060	Environmental Permits Other	300.00	300.00	0.00	0%
	4945.070	Environmental Permits Review Fee	40,000.00	10,000.00	30,000.00	300%
	4950	Health Permits	426,915.00	432,556.00	(5,641.00)	-1%
	4955	Raffle Permits	1,500.00	1,800.00	(300.00)	-17%
	4960	Plumbing Permits	65,000.00	55,000.00	10,000.00	18%
	4965	Gas Permits	20,000.00	20,000.00	0.00	0%

FY2024 General Fund Revenue by Account Classification						
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	
4970	Forestry Conservation Review Fees	6,000.00	6,000.00	0.00	0%	
4980	Landfill Permits-Household	320,000.00	320,000.00	0.00	0%	
4982	PAYT Tags - Household	7,500.00	8,000.00	(500.00)	-6%	
5060.100	Licenses and Permits Board of Zoning Appeal Fee	21,800.00	21,800.00	0.00	0%	
5060.300	Licenses and Permits Site Plan Review	11,000.00	11,000.00	0.00	0%	
5060.400	Licenses and Permits Rezoning Fee	4,000.00	4,000.00	0.00	0%	
5060.500	Licenses and Permits Subdivision Review Fee	12,000.00	12,000.00	0.00	0%	
5060.600	Licenses and Permits Text Amendment Application Fee	1,600.00	2,200.00	(600.00)	-27%	
5060.700	Licenses and Permits Nat Resources Text Amendment App	350.00	350.00	0.00	0%	
<i>Account Classification Total: LIC/PRMT - Licenses and Permits</i>		\$2,576,190.00	\$2,500,231.00	\$75,959.00	3%	
<i>CHG SVC - Charges for Services</i>						
4850.010	Credit Card Fees Environmental Programs	6,000.00	6,000.00	0.00	0%	
4850.020	Credit Card Fees DRP	8,000.00	3,200.00	4,800.00	150%	
4850.030	Credit Card Fees States Attorney	2,100.00	2,100.00	0.00	0%	
4940	Shoreline Construction Application Fee	25,000.00	25,000.00	0.00	0%	
5047	Stormwater Management Review Fee	95,000.00	80,000.00	15,000.00	19%	
5065.100	Sheriff Fees Sheriff Fees - Paper Service	30,000.00	30,000.00	0.00	0%	
5065.300	Sheriff Fees Sheriff Fees - Parking Fines	100.00	100.00	0.00	0%	
5065.400	Sheriff Fees Animal Control Fees	5,000.00	5,000.00	0.00	0%	
5065.700	Sheriff Fees Contractual Services	7,000.00	7,000.00	0.00	0%	
5070.100	Sale of Publications & Copies Commissioners	350.00	350.00	0.00	0%	
5070.300	Sale of Publications & Copies Dev. Review & Permitting	6,200.00	6,200.00	0.00	0%	
5070.600	Sale of Publications & Copies Elections	200.00	300.00	(100.00)	-33%	
5070.700	Sale of Publications & Copies Circuit Court	250.00	250.00	0.00	0%	
5070.900	Sale of Publications & Copies Environmental Programs	0.00	5.00	(5.00)	-100%	
5075	Library Use Charges	10,000.00	5,000.00	5,000.00	100%	
5076	Library Erate Reimbursement	850.00	850.00	0.00	0%	
5080	County Share Vehicle Tag Fee	1,000.00	1,500.00	(500.00)	-33%	
5085	Liquor Advertising Fees	1,200.00	1,200.00	0.00	0%	
5090	Firearms Training Center Fee	8,000.00	8,000.00	0.00	0%	
5095.400	Payments For Jail Use State Housing	24,420.00	50,000.00	(25,580.00)	-51%	
5095.600	Payments For Jail Use Social Security	6,000.00	6,000.00	0.00	0%	
5095.700	Payments For Jail Use State Mental Health Reimb.	20,000.00	20,000.00	0.00	0%	
5095.800	Payments For Jail Use Pretrial Fees	5,000.00	5,000.00	0.00	0%	
5100.100	Fire Inspection Fees Plan Review Fee	100,000.00	100,000.00	0.00	0%	
5100.200	Fire Inspection Fees Fire Safety Fee	25,000.00	25,000.00	0.00	0%	
5100.600	Fire Inspection Fees Fire Inspections QAP	25,000.00	25,000.00	0.00	0%	
5105.100	Public Works Revenues Pipe Sales	15,000.00	15,000.00	0.00	0%	
5107	Roads Department Fees	2,500.00	5,000.00	(2,500.00)	-50%	
5110	Recreation Fees	307,345.00	260,000.00	47,345.00	18%	
5115	Mosquito Control Charges	50,000.00	50,000.00	0.00	0%	
5120	Circuit Court Bar Library	5,000.00	5,000.00	0.00	0%	
5127	Recreation Center Rental Fees	26,600.00	10,000.00	16,600.00	166%	
5128	Recreation Sponsorships	13,900.00	2,000.00	11,900.00	595%	
5155	CommunityService Fees	70,000.00	70,000.00	0.00	0%	
5160	Family Services Legal Fees Other	500.00	0.00	500.00	N/A	
5162	Seacrets Security	50,000.00	50,000.00	0.00	0%	
5165	Critical Area Review Fees	8,000.00	29,000.00	(21,000.00)	-72%	

FY2024 General Fund Revenue by Account Classification						
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	
5167	Water/Sewer Plan Amendment Fee	2,000.00	2,000.00	0.00	0%	
5175.200	Donations Sponsorship Program Recreation	23,500.00	10,000.00	13,500.00	135%	
5175.205	Donations Sponsorship Program Youth Scholarship Donations	1,500.00	1,500.00	0.00	0%	
5181	First Offender Program Fees	5,000.00	10,000.00	(5,000.00)	-50%	
5185	Recycling Revenue	157,700.00	104,500.00	53,200.00	51%	
5186	Metal Recycling Revenue	30,000.00	42,000.00	(12,000.00)	-29%	
5195	Tire Revenue	35,000.00	32,000.00	3,000.00	9%	
5215	Motor Coach Fees	15,000.00	30,000.00	(15,000.00)	-50%	
5220.010	Park Fees Field Rental	15,000.00	15,000.00	0.00	0%	
5220.020	Park Fees Pavilion Rental	5,250.00	3,500.00	1,750.00	50%	
5220.030	Park Fees Tree of Life	800.00	800.00	0.00	0%	
5220.035	Park Fees Tournament Rental	40,000.00	35,000.00	5,000.00	14%	
5225	Concession Stand Fees	85,000.00	65,000.00	20,000.00	31%	
5226	Special Events Fees	114,950.00	200,000.00	(85,050.00)	-43%	
5227	Tournament Fees	15,000.00	15,000.00	0.00	0%	
5230.010	Environmental Fees Perk Test Fee	13,500.00	10,000.00	3,500.00	35%	
5230.020	Environmental Fees Plat Review Fee	6,000.00	6,000.00	0.00	0%	
5230.030	Environmental Fees Water Sample Fee	400.00	400.00	0.00	0%	
5240	Shared Facility/Service Area Fee	500.00	500.00	0.00	0%	
5245	Solar Renewable Energy Credits	1,000.00	1,000.00	0.00	0%	
5435	BRF Admin Fee	22,500.00	22,500.00	0.00	0%	
<i>Account Classification Total: CHG SVC - Charges for Services</i>		\$1,550,115.00	\$1,515,755.00	\$34,360.00	2%	
<i>INT/PEN - Interest &amp; Penalties</i>						
4700	Interest On Investments	5,000,000.00	100,000.00	4,900,000.00	4900%	
<i>Account Classification Total: INT/PEN - Interest &amp; Penalties</i>		\$5,000,000.00	\$100,000.00	\$4,900,000.00	4900%	
<i>FINES - Fines &amp; Forfeitures</i>						
5300	Court Fines	25,000.00	25,000.00	0.00	0%	
5310	Civil Infraction Fines	2,765.00	4,000.00	(1,235.00)	-31%	
<i>Account Classification Total: FINES - Fines &amp; Forfeitures</i>		\$27,765.00	\$29,000.00	(\$1,235.00)	-4%	
<i>MISC - Miscellaneous</i>						
4260	Rents/State Revenue	14,229.00	0.00	14,229.00	N/A	
4260.010	Rents/State Revenue Boat Landings	79,067.00	72,000.00	7,067.00	10%	
4260.020	Rents/State Revenue County Administration	71,857.00	99,457.00	(27,600.00)	-28%	
4260.030	Rents/State Revenue Elections	14,229.00	14,229.00	0.00	0%	
4270	Rents-Tower Site/Contrib & Donat	23,300.00	23,300.00	0.00	0%	
4800	Other Miscellaneous Revenue	200,000.00	80,000.00	120,000.00	150%	
5420	Retiree Drug Subsidy	60,000.00	60,000.00	0.00	0%	
<i>Account Classification Total: MISC - Miscellaneous</i>		\$462,682.00	\$348,986.00	\$113,696.00	33%	
<i>INTGOV FED - Intergovernmental - Federal Revenues</i>						
5541	Traffic Safety SHA	1,500.00	1,500.00	0.00	0%	
5600	Federal Payments In Lieu of Taxe	20,305.00	20,305.00	0.00	0%	
5625	CDBG Housing Rehab Grant	150,000.00	150,000.00	0.00	0%	
5664.020	US Fish and Wildlife Service Other General Government	7,000.00	7,000.00	0.00	0%	
5675	Child Support Enforcement Grant	9,000.00	9,000.00	0.00	0%	
5745.300	Homeland Security Grant SHSGP	87,467.00	92,273.00	(4,806.00)	-5%	
5745.600	Homeland Security Grant EMPG	74,876.00	74,407.00	469.00	1%	
5749	Local Assistance & Tribal Grant	50,000.00	0.00	50,000.00	N/A	
5774	Grant Programs - St Atty Federal	461,890.00	0.00	461,890.00	N/A	
5785	MDE Beach Monitoring Grant	3,261.00	3,261.00	0.00	0%	
<i>Account Classification Total: INTGOV FED - Intergovernmental - Federal Revenues</i>		\$865,299.00	\$357,746.00	\$507,553.00	142%	
<i>INTGOV ST - Intergovernmental - State Revenues</i>						
5515	DHCD Housing Administration Fee	7,000.00	7,000.00	0.00	0%	
5517	Other Housing Rehab Income	4,000.00	4,000.00	0.00	0%	
5525	Conservation Easement Administrative Fee	25,000.00	20,000.00	5,000.00	25%	
5530	Eastern Shore Library Grant	80,000.00	75,000.00	5,000.00	7%	
5543	Dental Program Reimbursement	16,721.00	16,721.00	0.00	0%	
5630	Water System Monitoring Grant	17,560.00	17,560.00	0.00	0%	
5635	Police Protection Grant	244,113.00	244,113.00	0.00	0%	
5640	State Library Aid	183,610.00	174,602.00	9,008.00	5%	

FY2024 General Fund Revenue by Account Classification						
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	
5645	Share of State Park Receipts	625,000.00	625,000.00	0.00	0%	
5650	State Aid for Fire Companies	370,000.00	367,650.00	2,350.00	1%	
5655	Program Open Space Grant - Parks	1,371,395.00	730,000.00	641,395.00	88%	
5660	Waterway Improvement Grants	280,000.00	330,000.00	(50,000.00)	-15%	
5662	BRF Operations & Maintenance Grant	35,000.00	35,000.00	0.00	0%	
5663	Share of State Forest Land	70,000.00	70,000.00	0.00	0%	
5680	State Grant for Critical Areas	9,000.00	9,000.00	0.00	0%	
5688	MD Dept of Aging Grant	45,027.00	54,712.00	(9,685.00)	-18%	
5690	SSTAP Grant	126,975.00	126,975.00	0.00	0%	
5700	911 ENSB Grant	153,595.00	153,595.00	0.00	0%	
5704	MD AOC Security Grant	84,213.00	0.00	84,213.00	N/A	
5705	State Grant for Tourism	160,000.00	160,000.00	0.00	0%	
5712	GOCCP Grant	50,000.00	0.00	50,000.00	N/A	
5715	Coastal Zone Grant	1,508,500.00	0.00	1,508,500.00	N/A	
5725	Family Support Grant	439,764.00	374,882.00	64,882.00	17%	
5730	Septic System BRF Grant Program	240,000.00	240,000.00	0.00	0%	
5732	Conservation Easements Reimbursements	50,000.00	50,000.00	0.00	0%	
5735.050	Other Grants Recreation	10,500.00	0.00	10,500.00	N/A	
5735.055	Other Grants Environmental Programs	96,000.00	0.00	96,000.00	N/A	
5757	Trial Jury Reimbursement	54,000.00	54,000.00	0.00	0%	
5760	Drug Court Grant	224,706.00	224,706.00	0.00	0%	
5762	Heroin Coordinator Grant	50,615.00	50,615.00	0.00	0%	
5905	Sheriff-Sex Offender Grant	10,000.00	10,000.00	0.00	0%	
5910	Sher-Health Tobacco Enforcement	3,000.00	3,000.00	0.00	0%	
5912	Sher-Health Underage Drinking	4,000.00	4,000.00	0.00	0%	
5925	MALPF Admin Fee	12,000.00	12,000.00	0.00	0%	
5940	Intern Program Grant	100,000.00	100,000.00	0.00	0%	
<b>Account Classification Total: INTGOV ST - Intergovernmental - State Revenues</b>		<b>\$6,761,294.00</b>	<b>\$4,344,131.00</b>	<b>\$2,417,163.00</b>	<b>56%</b>	
<b>OTH REV - Other Revenue</b>						
5845	Salary Reimbursement	0.00	500.00	(500.00)	-100%	
<b>Account Classification Total: OTH REV - Other Revenue</b>		<b>\$0.00</b>	<b>\$500.00</b>	<b>(\$500.00)</b>	<b>-100%</b>	
<b>TRNS IN - Transfers In</b>						
5511	Casino/Local Impact Grant Funds	0.00	3,244,000.00	(3,244,000.00)	-100%	
5975	Transfers	0.00	4,042,639.00	(4,042,639.00)	-100%	
<b>Account Classification Total: TRNS IN - Transfers In</b>		<b>\$0.00</b>	<b>\$7,286,639.00</b>	<b>(\$7,286,639.00)</b>	<b>-100%</b>	
<b>REVENUES Total</b>		<b>\$230,169,711.00</b>	<b>\$226,916,778.00</b>	<b>\$3,252,933.00</b>	<b>1%</b>	
<b>Fund REVENUE Total: 100 - General Fund</b>		<b>\$230,169,711.00</b>	<b>\$226,916,778.00</b>	<b>\$3,252,933.00</b>	<b>1%</b>	
<b>REVENUE GRAND Totals:</b>		<b>\$230,169,711.00</b>	<b>\$226,916,778.00</b>	<b>\$3,252,933.00</b>	<b>1%</b>	

TO: Worcester County Commissioners  
FROM: Weston S. Young, Chief Administrative Officer  
Kim Reynolds, Budget Officer  
DATE: March 23, 2023  
RE: FY2024 Notice of Public Hearing Operating Budget Advertisement

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Attached please find a copy of the required advertisement that will be placed in the newspapers for the Notice of Public Hearing for the FY2024 Operating Budget. The meeting will be held at the Government Center.

We plan to advertise with the following options:

If you wish to speak or attend in person, we encourage you to pre-register by calling the County Administration office at 410-632-1194. Speakers will be allowed to address the County Commissioners for up to two (2) minutes. Public Comment may also be submitted in advance by email at [wcheating@co.worcester.md.us](mailto:wcheating@co.worcester.md.us) or in writing received on or before 4:00 PM Eastern Standard Time on Monday, May 1, 2023 in the County Commissioners' Office at Room 1103 Government Center, One West Market Street, Snow Hill, MD 21863. All commenters must identify themselves by their full name and address to be included in the public record. Written comments received by the deadline will be read into the record by Worcester County staff during the public comment portion of the meeting. Anyone not planning to speak may view the public hearing live on the County website at <https://worcestercountymd.swagit.com/live>. The Public Hearing will be held at:

**7:00 P.M., Tuesday, May 2, 2023**  
**WORCESTER COUNTY GOVERNMENT CENTER, SNOW HILL, MD**

The advertisement for the Notice of Public Hearing FY2024 Estimated Operating Budget is legally required to run at least once a week for two weeks. It will be advertised during the weeks of April 20 and April 27, 2023.

Attachment: Notice of Public Hearing

S:\Commissioners\Budget\Kim R Budget\FY24 Budget\FY24 Public Budget Hearing Memo.docx

**WORCESTER COUNTY  
NOTICE OF PUBLIC HEARING  
FY 2024 REQUESTED OPERATING BUDGETS**

The Worcester County Commissioners will hold a public hearing to receive comments on the Fiscal Year 2024 Operating Budgets as requested by the Agencies and Departments which are funded by the Worcester County Commissioners. If you wish to speak or attend in person, we encourage you to pre-register by calling the County Administration office at 410-632-1194. Speakers will be allowed to address the County Commissioners for up to two (2) minutes. Public Comment may also be submitted in advance by email at [wchearing@co.worcester.md.us](mailto:wchearing@co.worcester.md.us) or in writing received on or before 4:00 PM Eastern Standard Time on Monday, May 1, 2023 in the County Commissioners' Office at Room 1103 Government Center, One West Market Street, Snow Hill, MD 21863. All commenters must identify themselves by their full name and address to be included in the public record. Written comments received by the deadline will be read into the record by Worcester County staff during the public comment portion of the meeting. Anyone not planning to speak may view the public hearing live on the County website at <https://worcestercountymd.swagit.com/live>. The Public Hearing will be held at:

**7:00 P.M., Tuesday, May 2, 2023  
WORCESTER COUNTY GOVERNMENT CENTER, SNOW HILL, MD**

General Fund requested expenditures exceed available revenues (based upon current tax rates) by \$11,586,353. This difference must be reconciled by the County Commissioners either through reductions in expenditures or increases in taxes, fees and/or use of Budget Stabilization Funds. Copies of the requested budgets are available for public inspection on the Worcester County website at [www.co.worcester.md.us](http://www.co.worcester.md.us).

<b>GENERAL FUND ESTIMATED REVENUES</b>			
	Requested Budget		Requested Budget
Property Taxes	\$ 158,667,691	Licenses & Permits	2,576,190
Income Taxes	38,000,000	Charges for Services	1,550,115
Other Local Taxes	13,241,000	Fines & Forfeits	27,765
State Shared	2,870,169	Interest	5,000,000
Federal Grants	865,299	Misc/Sale of Assets/ & Other	610,188
State Grants	6,761,294		
			<b>TOTAL ESTIMATED REVENUES <u>\$230,169,711</u></b>

<b>GENERAL FUND REQUESTED EXPENDITURES</b>			
	Requested Budget		Requested Budget
Board of Education: Operating Expenses	\$105,151,226	Library	2,944,918
Debt Payments to be paid on behalf	10,797,206		
Boat Landings	326,138	Maintenance	1,585,447
Circuit Court	1,669,222	Mosquito Control	197,586
Commission On Aging	1,626,702	Natural Resources	625,935
County Administration	1,183,181	Orphan's Court	36,900
Debt Service (less Education Debt)	2,402,056	Other General Government	3,334,784
Development Review & Permitting	2,137,026	Other General Government: (State Dept. of Assessment Operating Exp)	633,848
Economic Development	451,715	Parks	2,312,032
Elections	1,356,453	Public Works Administration	775,342



# ITEM 2

Emergency Services	3,251,479	Recreation	1,930,799
Environmental Programs	3,236,494	Recreation & Culture	139,426
Extension Office	255,625	Recycling	906,070
Fire Marshal	684,806	Sheriff	11,467,155
Grants to Towns	7,174,272	Social Service Groups	920,768
Health Department	6,060,717	State's Attorney	3,181,582
Homeowner Convenience Centers	742,936	Taxes Shared w/ Towns	2,944,157
Human Resources	503,002	Tourism	1,373,990
Information Technology	661,401	Treasurer	1,380,661
Insurance & Benefits: (Includes OPEB-all employees)	28,004,200	Vol. Fire Co. & Ambulance Co.	10,590,413
Jail	9,822,496	Wor-Wic Community College	2,530,242
Roads	4,445,656		
<b>TOTAL REQUESTED EXPENDITURES <u>\$241,756,064</u></b>			



Worcester County Administration

One West Market St. Room 1103 | Snow Hill MD 21863 | (410) 632-1194 | [www.co.worcester.md.us](http://www.co.worcester.md.us)

TO: Worcester County Commissioners  
FROM: Weston S. Young, Chief Administrative Officer  
Kim Reynolds, Budget Officer  
DATE: March 27, 2023  
RE: Notice of a Proposed Real Property Tax Increase (Constant Yield Advertisement)

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The following draft advertisement is submitted for your consideration of a proposed Real Property Tax Increase (Constant Yield Advertisement). The State Department of Assessments and Taxation has been sent this draft to approve for the required advertisement with a tax increase that would retain the current real property tax rate, which is greater than the constant yield rate. The language for the constant yield advertisement is established by State Code (Tax-Property Article, § 6-308) and must appear in the newspapers as written. The Constant Yield Tax Rate notice gives property owners' the opportunity to be heard on the issue of real property tax rates before they are final.

The Proposed Real Property Tax Increase advertisement states the following:

- In FY2024 the real property assessable base will increase as outlined by Part 1 and Part 2 of the notice.
- Part 3 of the notice indicates the real property tax rate could be \$0.8197 to offset the increasing assessments. This is the constant yield tax rate.
- Part 4 of the notice proposes to adopt and maintain the real property tax rate of \$.8450 which is 3.1% higher than the constant yield tax rate and will generate \$4,422,354 in additional real property tax revenues.

With the proposal that the Constant Yield Advertisement reflect the current real property tax rate of \$.845 this would therefore NOT ALLOW the County to increase the rate higher than \$.845 per \$100 of assessment for real property. We are available for any questions you may have.

Attached please find copies of the following:

- Page 2 Constant Yield advertisement
- Page 4 2024 Constant Yield Tax Rate Certification

KR\S:\Commissioners\Budget\Kim R Budget\FY24 Budget\FY24 Constant Yield\FY24 Constant Yield Memo.docx

## **WORCESTER COUNTY NOTICE OF A PROPOSED REAL PROPERTY TAX INCREASE**

The Board of County Commissioners of Worcester County proposes to increase real property taxes.

1. For the tax year beginning July 1, 2023, the estimated real property assessable base will increase by 3.1% from \$16,990,586,016 to \$17,513,941,509.

2. If Worcester County maintains the current tax rate of \$0.845 per \$100 of assessment, real property tax revenues will increase by 3.1% resulting in \$4,422,354 of new real property tax revenues.

3. In order to fully offset the effect of increasing assessments, the real property tax rate should be reduced to \$0.8197, the constant yield tax rate.

4. The County is considering not reducing its real property tax rate enough to fully offset increasing assessments. The County proposes to adopt a real property tax rate of \$0.845 per \$100 of assessment. This tax rate is 3.1% higher than the constant yield tax rate and will generate \$4,422,354 in additional property tax revenues.

A public hearing on the proposed real property tax rate increase will be held at 7:00 P.M., on Tuesday, May 2, 2023 at the Worcester County Government Center, One West Market Street, Room 1103, Snow Hill, Maryland 21863.

If you wish to speak or attend in person, we encourage you to pre-register by calling the County Administration office at 410-632-1194.

The meeting will also be streamed live on the County website at <https://worcestercountymd.swagit.com/live>.

The hearing is open to the public, and public testimony is encouraged. Speakers will be allowed to address the County

Commissioners for up to two (2) minutes. Public Comment may also be submitted in advance by email at [wchearing@co.worcester.md.us](mailto:wchearing@co.worcester.md.us) or in writing received on or before 4:00 PM Eastern Standard Time on Monday, May 1, 2023 in the County Commissioners' Office at Room 1103 Government Center, One West Market Street, Snow Hill, MD 21863.

All commenters must identify themselves by their full name and address to be included in the public record. Written comments received by the deadline will be read into the record by Worcester County staff during the public comment portion of the meeting.

Persons with questions regarding this hearing may call (410) 632-1194 for further information.

DRAFT

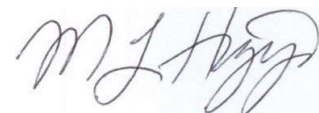
## 2023 Constant Yield Tax Rate Certification

Taxing authority: **Worcester County**

1	1-Jul-2022	Gross assessable real property base	\$	17,190,985,244
2	1-Jul-2022	Homestead Tax Credit	-	<u>200,399,228</u>
3	1-Jul-2022	Net assessable real property base		16,990,586,016
4	1-Jul-2022	Actual local tax rate (per \$100)	x	<u>0.8450</u>
5	1-Jul-2022	Potential revenue	\$	143,570,452
6	1-Jul-2023	Estimated assessable base	\$	18,025,296,071
7	1-Jan-2023	Half year new construction	-	70,789,980
8	1-Jul-2023	Estimated full year new construction*	-	74,520,600
9	1-Jul-2023	Estimated abatements and deletions**	-	<u><u>366,043,982</u></u>
10	1-Jul-2023	Net assessable real property base	\$	17,513,941,509

11	1-Jul-2022	Potential revenue	\$	143,570,452
12	1-Jul-2023	Net assessable real property base	÷	17,513,941,509
13	1-Jul-2023	<b>Constant yield tax rate</b>	\$	<b>0.8197</b>

Certified by



Director

\* Includes one-quarter year new construction where applicable.

\*\*Actual + estimated as of July 1, 2023, including Homestead Tax Credit.

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

**REVENUE**

<u>Account Name</u>	<u>FY21 Actual</u>	<u>FY22 Actual</u>	<u>FY23 Adopted</u>	<u>FY23 Actual as of 11/30/2022</u>	<u>FY24 Budget</u>	<u>Variance</u>
Charges for Services	12,590,131	12,680,643	12,808,446	4,098,458	13,268,690	460,244
Interest & Penalties	7,822	154,302	151,600	82,810	165,270	13,670
Operating Grants	30,000	30,000	31,500	31,500	31,500	0
Other Revenue	1,519,122	1,927,663	379,825	505,201	215,000	(164,825)
Transfers from Other Funds	2,129,415	2,173,308	-	972,527	141,557	141,557
Transfers from (to) Reserves	-	-	765,017	-	1,459,927	694,910
<b>Total</b>	16,276,490	16,965,916	14,136,388	5,690,496	15,281,944	1,145,556

Worcester County FY24		505 - WWW Shared Facilities Budget Requested						
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested Comments
Fund: 505 - Shared Facilities/Escrow	REVENUES							
	OTH REV - Other Revenue							
5855	Payments By Developers	18,091.00	18,617.00	(526.00)	-3%	8,456.00	22,500.00	
	Account Classification Total: OTH REV - Other Revenue	\$18,091.00	\$18,617.00	(\$526.00)	-3%	\$8,456.00	\$22,500.00	
	REVENUES Total	\$18,091.00	\$18,617.00	(\$526.00)	-3%	\$8,456.00	\$22,500.00	
	Fund REVENUE Total: 505 - Shared Facilities/Escrow	\$18,091.00	\$18,617.00	(\$526.00)	-3%	\$8,456.00	\$22,500.00	
	REVENUE GRAND Totals:	\$18,091.00	\$18,617.00	(\$526.00)	-3%	\$8,456.00	\$22,500.00	

Worcester County FY24		510 - WWV Support Budget Requested						
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested Comments
<b>Fund: 510 - Support</b>								
REVENUES								
OTH REV - Other Revenue								
5850	Other Revenue	197,400.00	190,400.00	7,000.00	4%	0.00	51,958.00	
5870	Reimb Equip/Veh Service Areas	113,000.00	196,000.00	(83,000.00)	-42%	0.00	0.00	
<i>Account Classification Total: OTH REV - Other Revenue</i>		\$310,400.00	\$386,400.00	(\$76,000.00)	-20%	\$0.00	\$51,958.00	
REVENUES Total		\$310,400.00	\$386,400.00	(\$76,000.00)	-20%	\$0.00	\$51,958.00	
Fund REVENUE Total: 510 - Support		\$310,400.00	\$386,400.00	(\$76,000.00)	-20%	\$0.00	\$51,958.00	
REVENUE GRAND Totals:		\$310,400.00	\$386,400.00	(\$76,000.00)	-20%	\$0.00	\$51,958.00	



Worcester County FY24		511 - WWW Construction Budget Requested						
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested Comments
<b>Fund: 511 - Construction</b>								
REVENUES								
	<i>OTH REV - Other Revenue</i>							
5850	Other Revenue	14,750.00	21,750.00	(7,000.00)	-32%	0.00	12,490.00	
5870	Reimb Equip/Veh Service Areas	192,500.00	130,500.00	62,000.00	48%	0.00	0.00	
	<i>Account Classification Total: OTH REV - Other Revenue</i>	\$207,250.00	\$152,250.00	\$55,000.00	36%	\$0.00	\$12,490.00	
	REVENUES Total	\$207,250.00	\$152,250.00	\$55,000.00	36%	\$0.00	\$12,490.00	
	Fund REVENUE Total: 511 - Construction	\$207,250.00	\$152,250.00	\$55,000.00	36%	\$0.00	\$12,490.00	
	REVENUE GRAND Totals:	\$207,250.00	\$152,250.00	\$55,000.00	36%	\$0.00	\$12,490.00	

**WATER & WASTEWATER  
HOOK UP AND RELATED FEES  
FY 2024**

**5XX**

**WATER SERVICE INSTALLATION WITHOUT FIRE SERVICE**

1" - Existing Homes Only **2,420.00**

**WATER SERVICE INSTALLATION WITH FIRE SERVICE**

1.0" **4,150.00**

1.5" **6,300.00**

2.0" **6,930.00**

**SEWER SERVICE INSTALLATION**

Sewer lateral **3,300.00**

Ocean Pines - Tank/Lateral Install and Tank Fee **6,000.00**

Sewer Service Connection (customer purchases grinder pump) **2,101.00**

Snug Harbor Sub-Area Section 1- (Local share) **3,355.00**

Snug Harbor Sub-Area Section 2- (Construction Costs & Grinder Pump) **12,000.00**

Edgewater Acres Sewer- Sussex County Fee **6,600.00**

**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 \$600

Riddle Farm Water/Sewer \$600

River Run Water \$950

West Ocean City Sewer \$600

**EQUITY CONTRIBUTIONS & CONSTRUCTION COSTS PER EDU**

Landings Service Area

    Water \$4,666

    Sewer \$13,625

Lighthouse Sound Service Area

    Sewer \$6,100

Mystic Harbour Service Area

    Water \$3,000

    Sewer **\$9,284**

Newark Service Area

    Water/Sewer \$8,156

Ocean Pines Service Area

    Water \$3,000

    Sewer **\$12,069**

    Pines Plaza Water & Sewer Construction \$5,300

    Gum Point Road Sewer Construction \$2,763

    Gum Point Road Sewer Connection (customer purchases grinder pump) \$2,763

Riddle Farm Service Area

    Water (Including Route 50 Corridor Water) \$6,323

    Route 50 Corridor Water Construction **\$2,853**

    Sewer **\$9,076**

    Route 50 Corridor Sewer \$4,926

Snug Harbour Sub-Area Section 3

    Sewer (includes equity contrib, con costs, hookup & misc fees) \$21,813

**A**- Fee set by Sussex County. Good through 6/30/23- subject to change after that date.

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

**5XX-5**

**WORCESTER COUNTY  
WATER & WASTEWATER ENTERPRISE FUND  
REQUESTED FEE SCHEDULE  
FISCAL YEAR 2024**

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	\$ 50.00
Metered usage shall be billed at \$5.00 per thousand gallons with a \$5.00 connection charge	

Worcester County FY24									
505 - WWW Shared Facilities Budget Requested									
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested Comments	
<b>Fund: 505 - Shared Facilities/Esrow</b>									
EXPENSES									
PERS SVCS - Personnel Services									
6000.100	Personnel Services Salaries	0.00	0.00	0.00	N/A	1,575.45	659.26		
6000.200	Personnel Services Salaries-Support Group	9,739.00	10,331.00	(592.00)	-5.7%	9,171.09	8,163.72		
6000.400	Personnel Services Overtime Pay	0.00	0.00	0.00	N/A	113.78	124.86		
6010.100	Benefits Fica & Fringe Benefits	0.00	0.00	0.00	N/A	2,800.33	1,749.88		
6010.200	Benefits Benefits-Support Group	6,360.00	6,423.00	(63.00)	-1.0%	0.00	0.00		
<b>Account Classification Total: PERS SVCS - Personnel Services</b>		<b>\$16,099.00</b>	<b>\$16,754.00</b>	<b>(\$655.00)</b>	<b>-3.9%</b>	<b>\$13,660.65</b>	<b>\$10,697.72</b>		
SUPP & MAT - Supplies & Materials									
6100.010	Administrative Expense Administrative Expenses	0.00	0.00	0.00	N/A	0.00	49.25		
6200.020	Other Supplies & Materials Materials	199.00	1,863.00	(1,664.00)	-89.3%	0.00	0.00		
<b>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</b>		<b>\$199.00</b>	<b>\$1,863.00</b>	<b>(\$1,664.00)</b>	<b>-89.3%</b>	<b>\$0.00</b>	<b>\$49.25</b>		
MAINT & SVCS - Maintenance & Services									
6530.100	Consulting Services Professional Fees	0.00	0.00	0.00	N/A	6,407.00	25,320.85		
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	1,064.00	0.00	1,064.00	N/A	0.00	0.00		
<b>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</b>		<b>\$1,064.00</b>	<b>\$0.00</b>	<b>\$1,064.00</b>		<b>\$6,407.00</b>	<b>\$25,320.85</b>		
OTHR CHGS - Other Charges									
7170.010	Benefits & Insurance Allowance for COLA	729.00	0.00	729.00	N/A	0.00	0.00		
<b>Account Classification Total: OTHR CHGS - Other Charges</b>		<b>\$729.00</b>	<b>\$0.00</b>	<b>\$729.00</b>		<b>\$0.00</b>	<b>\$0.00</b>		
<b>EXPENSES Total</b>		<b>\$18,091.00</b>	<b>\$18,617.00</b>	<b>(\$526.00)</b>	<b>-2.8%</b>	<b>\$20,067.65</b>	<b>\$36,067.82</b>		
<b>Fund EXPENSE Total: 505 - Shared Facilities/Esrow</b>		<b>\$18,091.00</b>	<b>\$18,617.00</b>	<b>(\$526.00)</b>	<b>-2.8%</b>	<b>\$20,067.65</b>	<b>\$36,067.82</b>		

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

**SHARED FACILITIES**

<u>Account Name</u>	<u>FY23 Actual</u>	<u>FY22 Actual</u>	<u>FY21 Actual</u>
Charges for Services			
Interest & Penalties			
Operating Grant			
Other Revenue	8,456	22,500	30,500
<b>Total Revenues</b>	<b>8,456</b>	<b>22,500</b>	<b>30,500</b>
Personnel Services	13,661	10,698	1,773
Supplies & Materials	-	49	-
Maintenance & Services	6,407	25,321	10,575
Other Charges			
Interfund Charges			
Depreciation Expense			
Capital Outlay	-	-	-
<b>Total Expenses</b>	<b>20,068</b>	<b>36,068</b>	<b>12,348</b>

510 - WWW Support Budget Requested

Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested Comments
<b>Fund: 510 - Support</b>								
<b>EXPENSES</b>								
<i>PERS SVCS - Personnel Services</i>								
6000.100	Personnel Services Salaries	0.00	0.00	0.00	N/A	142,984.23	0.00	
6000.200	Personnel Services Salaries-Support Group	0.00	0.00	0.00	N/A	46,451.43	0.00	
6000.400	Personnel Services Overtime Pay	0.00	0.00	0.00	N/A	(798.58)	0.00	
6010.100	Benefits Fica & Fringe Benefits	0.00	0.00	0.00	N/A	41,881.93	0.00	
<i>Account Classification Total: PERS SVCS - Personnel Services SUPP &amp; MAT - Supplies &amp; Materials</i>		\$0.00	\$0.00	\$0.00	0.0%	\$230,519.01	\$0.00	
6100.010	Administrative Expense Administrative Expenses	2,000.00	3,000.00	(1,000.00)	-33.3%	615.71	0.00	
6110.090	Supplies & Equipment Computers & Printers	0.00	2,000.00	(2,000.00)	-100.0%	0.00	0.00	
6110.340	Supplies & Equipment Safety Program Equipment	12,000.00	12,000.00	0.00	0.0%	1,067.25	0.00	
6110.390	Supplies & Equipment Small Equipment	0.00	0.00	0.00	N/A	249.47	0.00	
6130.045	Equipment Maintenance Other Equipment Maint/Repair	10,500.00	10,500.00	0.00	0.0%	7,842.25	0.00	
6150.050	Uniforms & Personal Equipment Uniforms	6,300.00	6,300.00	0.00	0.0%	5,239.74	0.00	
6200.020	Other Supplies & Materials Materials	20,000.00	10,000.00	10,000.00	100.0%	20,356.87	0.00	
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$50,800.00	\$43,800.00	\$7,000.00	16.0%	\$35,371.29	\$0.00	
6530.010	Consulting Services Annual Audit Fees	84,500.00	84,500.00	0.00	0.0%	0.00	0.00	
6540.010	Vehicle Operating Expenses Equipment/Vehicle Rental	500.00	500.00	0.00	0.0%	0.00	0.00	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	40,000.00	40,000.00	0.00	0.0%	20,483.15	0.00	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	50,000.00	25,000.00	25,000.00	100.0%	18,172.43	0.00	
6550.270	Building Site Expenses Telephone	6,000.00	6,000.00	0.00	0.0%	2,438.99	0.00	
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services OTHR CHGS - Other Charges</i>		\$181,000.00	\$156,000.00	\$25,000.00	16.0%	\$41,094.57	\$0.00	
7000.060	Travel, Training & Expense Educational Training	6,600.00	6,600.00	0.00	0.0%	1,825.00	0.00	
<i>Account Classification Total: OTHR CHGS - Other Charges INTFND CHGS - Interfund Charges</i>		\$6,600.00	\$6,600.00	\$0.00	0.0%	\$1,825.00	\$0.00	
8010.010	Interfund Office Expense (Divided)	60,000.00	60,000.00	0.00	0.0%	8,633.79	0.00	
<i>Account Classification Total: INTFND CHGS - Interfund Charges CAP EQ - Capital Equipment</i>		\$60,000.00	\$60,000.00	\$0.00	0.0%	\$8,633.79	\$0.00	
9010.010	Capital Equipment New Vehicles	0.00	120,000.00	(120,000.00)	-100.0%	49,423.81	0.00	
9010.090	Capital Equipment Other WWW Equipment	12,000.00	0.00	12,000.00	N/A	0.00	0.00	
9100.010	Depreciation Depreciation Expense	0.00	0.00	0.00	N/A	0.00	33,260.96	
<i>Account Classification Total: CAP EQ - Capital Equipment EXPENSES Total</i>		\$12,000.00	\$120,000.00	(\$108,000.00)	-90.0%	\$49,423.81	\$33,260.96	
<i>Account Classification Total: 510 - Support</i>		\$310,400.00	\$386,400.00	(\$76,000.00)	-19.7%	\$366,867.47	\$33,260.96	
<i>Fund EXPENSE Total: 510 - Support</i>		\$310,400.00	\$386,400.00	(\$76,000.00)	-19.7%	\$366,867.47	\$33,260.96	

WORCESTER COUNTY  
WATER & WASTEWATER SERVICES  
ENTERPRISE FUND BY SERVICE AREA

**SUPPORT GROUP**

<b><u>Account Name</u></b>	<b><u>FY23 Actual</u></b>
Personnel Services	230,519
Supplies & Materials	35,371
Maintenance & Services	41,095
Other Charges	1,825
Interfund Charges	8,633
Depreciation Expense	
Capital Outlay	49,424
<b>Total Expenses</b>	<b>366,867</b>

**WATER & WASTEWATER SERVICES  
ENTERPRISE FUND  
SUPPORT GROUP**

**5XX**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	12/31/2022 Actual	FY 2023 Budget	FY 2024 Budget	Variance in Budget		
<b>Department: Support</b>									
<u>Personnel Services</u>									
Salaries	826,521.60	\$894,841	\$1,204,699	\$414,276	\$1,098,043	\$1,213,868	\$9,169		
FICA & Fringe Benefits	454,587	492,163	662,584	223,562	599,633	704,043			
OPEB	61,989	67,113	90,352	31,071	82,353	91,040			
	<u>1,343,098</u>	<u>1,454,118</u>	<u>1,957,635</u>	<u>668,908</u>	<u>1,780,029</u>	<u>2,008,951</u>	<u>1,340,043</u>		
<u>Supplies &amp; Materials</u>									
Admin expense	3,186	3,000	3,000	423	3,000	2,000			
Computers & printers		0	1,500	0	2,000				
Safety	10,363	12,000	12,000	3,191	12,000	12,000			
Small Equipment	4,268	0	0	2,483	0	0			
Other equip maint	9,925	10,500	10,500		10,500	10,500			
Uniforms	4,905	6,300	6,300	1,782	6,300	6,300			
Materials	13,085	10,000	10,000	5,100	10,000	20,000			
	<u>45,732</u>	<u>41,800</u>	<u>43,300</u>	<u>12,980</u>	<u>43,800</u>	<u>50,800</u>	<u>37,820</u>		
<u>Maintenance &amp; Services</u>									
Audit	24,000	24,500	24,500	24,000	84,500	84,500			
Vehicle equip rental	84	500	500	0	500	500			
Fuel	33,436	40,000	40,000	16,212	40,000	40,000			
Vehicle Equipment/Maint.	38,282	25,000	25,000	10,503	25,000	50,000			
Telephone	5,876	6,000	6,000	2,710	6,000	6,000			
	<u>101,678</u>	<u>96,000</u>	<u>96,000</u>	<u>53,425</u>	<u>156,000</u>	<u>181,000</u>	<u>127,575</u>		
<u>Other Charges</u>									
Educational training	1,992	8,200	6,600	917	6,600	6,600			
	<u>1,992</u>	<u>8,200</u>	<u>6,600</u>	<u>917</u>	<u>6,600</u>	<u>6,600</u>	<u>5,683</u>		
<u>Interfund Charges</u>									
Office Expense (Divided)	16,544	30,000	30,000	6,018	30,000	30,000			
OP overhead	28,000	30,000	30,000	0	30,000	30,000			
	<u>44,544</u>	<u>60,000</u>	<u>60,000</u>	<u>6,018</u>	<u>60,000</u>	<u>60,000</u>	<u>53,982</u>		
<u>Capital Equipment</u>									
Brush Cutter for Skid Steer		40,000			70,000	12,000		(Increase of 40)	
	<u>0</u>	<u>40,000</u>	<u>50,000</u>	<u>0</u>	<u>120,000</u>	<u>12,000</u>	<u>12,000</u>		
<b>Total Support</b>	<b>1,464,153</b>	<b>1,537,043</b>	<b>2,213,535</b>	<b>742,249</b>	<b>2,166,429</b>	<b>2,319,351</b>	<b>1,577,102</b>	<b>(1,577,102)</b>	
<u>Employee Salaries</u>									
	Payroll	Benefits	OPEB	Computers	Uniforms	Vehicle	Safety	Training	COLA LINE
0.055 APOINT - 520	66,763	38,722	5,007	-	347	7,315	660	363	5,007.23
0.004 B TOWN - 525	4,855	2,816	364	-	25	532	48	26	364.13
0.026 EDGE - 530	31,561	18,305	2,367	-	164	3,458	312	172	2,367.08
0.060 LANDINGS - 535	72,832	42,243	5,462	-	378	7,980	720	396	5,462.40
0.027 LIGHT - 540	32,774	19,009	2,458	-	170	3,591	324	178	2,458.05
0.320 MYSTIC - 545	388,439	225,294	29,133	-	2,016	42,560	3,840	2,112	29,132.93
0.045 NEWARK- 550	54,624	31,682	4,097	-	284	5,985	540	297	4,096.80
0.008 Shared Facilites 505	9,711	5,632	728	-	50	1,064	96	53	728.33
0.008 OP - ADMIN - 555.8001	9,711	5,632	728	-	50	1,064	96	53	728.33
0.035 OP - W - 555.8002	42,485	24,642	3,186	-	221	4,655	420	231	3,186.38
0.040 OP - T - 555.8003	48,555	28,162	3,642	-	252	5,320	480	264	3,641.63
0.084 OP - COLL - 555.8004	101,965	59,140	7,647	-	529	11,172	1008	554	7,647.38
0.171 RIDDLE - 570	207,571	120,391	15,568	-	1,077	22,743	2,052	1,129	15,567.83
0.007 RIVER - 575	8,497	4,928	637	-	44	931	84	46	637.28
0.110 WOC - 580	133,525	77,445	10,014	-	693	14,630	1,320	726	10,014.38
<u>1.000</u>	<u>1,213,868</u>	<u>704,043</u>	<u>91,040</u>	<u>-</u>	<u>6,300</u>	<u>133,000</u>	<u>12,000</u>	<u>6,600</u>	<u>91,040.10</u>
6530.100									
<u>Different Allocation</u>	Telephone	I/F Office Exp	I/F OCP OH	Total Admin	Prof fees	Total			5% + 1% Fringe
0.040 APOINT - 520	240	1,200	3,000	4,200	3,380	126,997			
0.003 B TOWN - 525	18	90	225	315	254	9,253			
0.015 EDGE - 530	90	450	1,125	1,575	1,268	59,272	Other Rev	197,400	
0.011 LANDINGS - 535	66	330	825	1,155	930	132,162	Veh/Equip Rev	113,000	
0.006 LIGHT - 540	36	180	450	630	507	59,677	Total Rev	310,400	
0.105 MYSTIC - 545	630	3,150	7,875	11,025	8,873	713,922	Support Exp	310,400	
0.008 NEWARK- 550	48	240	600	840	676	99,073	Diference	0	
SF			-	-	-	17,334			
0.600 OP - Admin	3,600	18,000	-	18,000	50,700	89,634			
OP - W						75,840			
OP - Coll						86,675			
OP - T						182,015			
0.030 RIDDLE - 570	180	900	2,250	3,150	2,535	376,396			
0.011 RIVER - 575	66	330	825	1,155	930	17,318			
0.171 WOC - 580	1,026	5,130	12,825	17,955	14,450	271,784			
<u>1.000</u>	<u>6,000</u>	<u>30,000</u>	<u>30,000</u>	<u>60,000</u>	<u>84,503</u>	<u>2,317,354</u>			



511 - WWW Construction Budget Requested

Worcester County FY24		511 - WWW Construction Budget Requested						
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested Comments
<b>Fund: 511 - Construction EXPENSES</b>								
	<i>PERS SVCS - Personnel Services</i>							
6000.100	Personnel Services Salaries	0.00	0.00	0.00	N/A	44,489.58	0.00	
6000.300	Personnel Services Salaries-Construction	0.00	0.00	0.00	N/A	(332.10)	0.00	
6000.400	Personnel Services Overtime Pay	0.00	0.00	0.00	N/A	264.00	0.00	
6010.100	Benefits Fica & Fringe Benefits	0.00	0.00	0.00	N/A	13,055.66	0.00	
	<i>Account Classification Total: PERS SVCS - Personnel Services</i>	\$0.00	\$0.00	\$0.00	0.0%	\$57,477.14	\$0.00	
	<i>SUPP &amp; MAT - Supplies &amp; Materials</i>							
6100.010	Administrative Expense Administrative Expenses	500.00	500.00	0.00	0.0%	0.00	0.00	
6110.340	Supplies & Equipment Safety Program Equipment	3,000.00	5,000.00	(2,000.00)	-40.0%	870.00	0.00	
6110.390	Supplies & Equipment Small Equipment	2,000.00	2,000.00	0.00	0.0%	0.00	0.00	
6110.420	Supplies & Equipment Tools & Supplies	10,500.00	10,500.00	0.00	0.0%	5,029.19	0.00	
6150.050	Uniforms & Personal Equipment Uniforms	3,500.00	3,500.00	0.00	0.0%	2,781.33	0.00	
	<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>	\$19,500.00	\$21,500.00	(\$2,000.00)	-9.3%	\$8,680.52	\$0.00	
	<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>							
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	40,000.00	40,000.00	0.00	0.0%	12,429.07	0.00	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	40,000.00	23,000.00	17,000.00	73.9%	19,645.50	0.00	
6540.080	Vehicle Operating Expenses Heavy Equipment Maintenance	100,000.00	55,000.00	45,000.00	81.8%	22,962.82	0.00	
6550.270	Building Site Expenses Telephone	3,000.00	3,000.00	0.00	0.0%	1,412.53	0.00	
6550.280	Building Site Expenses Tipping Fees	0.00	5,000.00	(5,000.00)	-100.0%	0.00	0.00	
	<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>	\$183,000.00	\$126,000.00	\$57,000.00	45.2%	\$56,449.92	\$0.00	
	<i>OTHR CHGS - Other Charges</i>							
7000.060	Travel, Training & Expense Educational Training	750.00	750.00	0.00	0.0%	0.00	0.00	
7170.100	Benefits & Insurance Property & Liability Insurance	4,000.00	4,000.00	0.00	0.0%	0.00	0.00	
	<i>Account Classification Total: OTHR CHGS - Other Charges</i>	\$4,750.00	\$4,750.00	\$0.00	0.0%	\$0.00	\$0.00	
	<i>CAP EQ - Capital Equipment</i>							
9100.010	Depreciation Depreciation Expense	0.00	0.00	0.00	N/A	0.00	50,191.44	
	<i>Account Classification Total: CAP EQ - Capital Equipment</i>	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$50,191.44	
	<b>EXPENSES Total</b>	\$207,250.00	\$152,250.00	\$55,000.00	36.1%	\$122,607.58	\$50,191.44	
	<b>Fund EXPENSE Total: 511 - Construction</b>	\$207,250.00	\$152,250.00	\$55,000.00	36.1%	\$122,607.58	\$50,191.44	

WORCESTER COUNTY  
WATER & WASTEWATER SERVICES  
ENTERPRISE FUND BY SERVICE AREA

**CONSTRUCTION**

<b><u>Account Name</u></b>	<b><u>FY23 Actual</u></b>
Personnel Services	57,477
Supplies & Materials	8,681
Maintenance & Services	56,450
Other Charges	
Interfund Charges	
Depreciation Expense	
Capital Outlay	
<b>Total Expenses</b>	<b>122,608</b>

**WATER & WASTEWATER SERVICES  
ENTERPRISE FUND  
CONSTRUCTION GROUP**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Budget	12/31/2022 Actual	FY 2023 Budget	FY 2024 Budget
<b>Department: Construction</b>						
<u>Personnel Services</u>						
Salaries	443,785.92	\$371,471	\$386,305	\$147,700	\$453,437	\$468,717
Overtime	45,000	\$45,000	\$45,000	0	\$45,000	\$45,000
FICA & Fringe Benefits	254,169	229,059	237,217	81,235	269,851	297,956
OPEB	33,284	27,860	28,973	11,077	34,008	35,154
	776,239	673,390	697,494	240,012	802,296	846,827
<u>Supplies &amp; Materials</u>						
Admin	0	500	500	0	500	500
Computers & printers	743	0	700		0	0
Safety	1,910	5,000	5,000	2,943	5,000	3,000
Small equipment	8,087	2,000	2,000	99	2,000	2,000
Tools	8,629	10,500	10,500	2,520	10,500	10,500
Uniforms	2,458	3,500	3,500	1,133	3,500	3,500
	21,828	21,500	22,200	6,694	21,500	19,500
<u>Maintenance &amp; Services</u>						
Fuel	16,744	40,000	40,000	7,939	40,000	40,000
Vehicle Equipment/Maint.	11,148	23,000	23,000	14,353	23,000	40,000
Heavy equipment maint	32,183	55,000	55,000	27,452	55,000	100,000
Telephone	2,052	3,000	3,000	1,175	3,000	3,000
Tipping Fees	6,070	50,000	50,000	4,993	5,000	0
	68,196	171,000	171,000	55,912	126,000	183,000
<u>Other Charges</u>						
Educational Training		750	750	50	750	750
Insurance	2,542	4,000	4,000	0	4,000	4,000
	2,542	4,750	4,750	50	4,750	4,750
<u>Capital Equipment</u>						
FY19 Fixed Asset Additions	47,300			0		
			15,000	0	0	
		22,000		0		
	0	22,000	15,000	0	0	0
<b>Total Construction</b>	<b>868,805</b>	<b>892,640</b>	<b>910,444</b>	<b>302,668</b>	<b>954,546</b>	<b>1,054,077</b>

	Employee Salaries			6700.500			Total
	Payroll	OT	Total Payroll	OPEB	Fringe Benefit	All others	
APOINT - 520	7,031	-	7,031	527	4,469	3,109	15,136
B TOWN - 525	937	-	937	70	596	415	2,018
EDGE - 530	1,406	-	1,406	105	894	622	3,027
LANDINGS - 535	2,344	-	2,344	176	1,490	1,036	5,045
LIGHT - 540	2,812	-	2,812	211	1,788	1,244	6,054
MYSTIC - 545	11,718	4,000	15,718	879	7,449	5,181	29,227
NEWARK- 550	4,687	-	4,687	352	2,980	2,073	10,091
OP - ADMIN - 555.8001	1,406	-	1,406	105	894	622	3,027
OP - W - 555.8002	207,642	25,000	232,642	15,573	131,995	91,812	472,021
OP - T - 555.8003	14,062	-	14,062	1,055	8,939	6,218	30,272
OP - COLL - 555.8004	173,425	10,000	183,425	13,007	110,244	76,683	383,358
RIDDLE - 570	14,062	-	14,062	1,055	8,939	6,218	30,272
RIVER - 575	937	-	937	70	596	415	2,018
WOC - 580	26,248	6,000	32,248	1,969	16,686	11,606	62,508
	468,717	45,000	513,717	35,154	297,956	207,250	1,054,077

**WATER AND WASTEWATER SERVICES  
AVERAGE ANNUAL COST BY SERVICE AREA**

Domestic estimates based on an average usage of 6,000 gallons per month in a home with 12 fixtures.

(Two people per home with an average daily usage of 100 gallons per person equated to 6,000 gallon usage.)

Commercial estimates based on an average usage of 10,000 gallons per month in a building with 18 fixtures and 2 EDU's.

<b>SERVICE AREA</b>	<b>2019/2020</b>	<b>2020/2021</b>	<b>2021/2022</b>	<b>2022/2023</b>	<b>2023/2024</b>	<b>Variance</b>	
						<b>Annual</b>	<b>Qtrly</b>
<b><u>ASSATEAGUE POINTE</u></b>							
Domestic Water & Sewer - per park trailer (flat)	\$360.00	\$360.00	\$360.00	\$384.00	\$424.00	\$40.00	\$ 10.00
Domestic Sewer Only - per single family home (flat)	\$602.00	\$602.00	\$602.00	\$640.00	\$652.00	\$12.00	\$ 3.00
Commercial Water & Sewer - per park trailer (flat)	\$360.00	\$360.00	\$360.00	\$384.00	\$424.00	\$40.00	\$ 10.00
Commercial Sewer Only - per park trailer (flat)	\$270.00	\$270.00	\$270.00	\$288.00	\$320.00	\$32.00	\$ 8.00
Snug Harbor debt service (Section 1 only)	\$650.00	\$650.00	\$650.00	\$650.00	\$650.00	\$0.00	\$ -
Grinder Pump Surcharge	\$60.00	\$100.00	\$100.00	\$108.00	\$120.00	\$12.00	\$ 3.00
<b><u>BRIDDELTOWN</u></b>							
Domestic Water Only (flat)	\$264.00	\$264.00	\$264.00	\$276.00	\$292.00	\$16.00	\$ 4.00
Commercial Water Only	\$1,396.80	\$1,485.00	\$1,485.00	\$1,516.52	\$1,540.76	\$24.24	\$ 6.06
<b><u>EDGEWATER ACRES</u></b>							
Domestic Water & Sewer (metered)	\$1,248.00	\$1,308.00	\$1,308.00	\$1,343.00	\$1,394.48	\$51.48	\$ 12.87
Domestic Water & Sewer (flat)	\$932.00	\$992.00	\$992.00	\$1,041.60	\$1,113.60	\$72.00	\$ 18.00
<b><u>LANDINGS</u></b>							
Domestic Water & Sewer	\$1,136.00	\$1,176.00	\$1,176.00	\$1,246.00	\$1,286.00	\$40.00	\$ 10.00
Commercial	\$2,080.00	\$2,180.00	\$2,180.00	\$2,287.80	\$2,353.72	\$65.92	\$ 16.48
<b><u>LIGHTHOUSE SOUND</u></b>							
Domestic Sewer Only (flat/private wells)	\$860.00	\$860.00	\$860.00	\$920.00	\$968.00	\$48.00	\$ 12.00
<b><u>MYSTIC HARBOUR</u></b>							
Domestic Water & Sewer	\$868.00	\$888.00	\$888.00	\$959.20	\$1,036.00	\$76.80	\$ 19.20
Domestic Water only (Sewer billed through WOC)	\$217.00	\$222.00	\$222.00	\$239.80	\$259.00	\$19.20	\$ 4.80
Commercial Water & Sewer	\$1,816.00	\$1,900.00	\$1,900.00	\$2,026.00	\$2,164.60	\$138.60	\$ 34.65
Commercial Water only (Sewer billed through WOC)	\$454.00	\$475.00	\$475.00	\$506.50	\$541.15	\$34.65	\$ 8.66
Sewer debt service	\$264.00	\$264.00	\$264.00	\$264.00	\$264.00	\$0.00	\$ -
Sunset Water Only (flat)	\$0.00	\$190.00	\$190.00	\$195.80	\$215.00	\$19.20	\$ 4.80
Sunset debt service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ -
Oyster debt service	\$216.00	\$72.00	\$72.00	\$72.00	\$72.00	\$0.00	\$ -
<b><u>NEWARK</u></b>							
Domestic Water & Sewer	\$1,284.00	\$1,284.00	\$1,284.00	\$1,308.00	\$1,340.00	\$32.00	\$ 8.00
Commercial Water & Sewer	\$2,576.00	\$2,576.00	\$2,576.00	\$2,608.00	\$2,656.00	\$48.00	\$ 12.00
Debt service	\$108.00	\$60.00	\$328.00	\$328.00	\$328.00	\$0.00	\$ -
<b><u>OCEAN PINES</u></b>							
Domestic Water & Sewer	\$876.00	\$892.00	\$892.00	\$924.00	\$972.00	\$48.00	\$ 12.00
Domestic Sewer Only (flat)	\$647.00	\$659.00	\$659.00	\$683.00	\$719.00	\$36.00	\$ 9.00
Commercial Water & Sewer	\$1,816.00	\$1,900.00	\$1,900.00	\$1,988.20	\$2,068.20	\$80.00	\$ 20.00
Standard debt service	\$148.00	\$148.00	\$148.00	\$144.00	\$144.00	\$0.00	\$ -
Supplemental debt service	\$80.00	\$80.00	\$80.00	\$124.00	\$124.00	\$0.00	\$ -
<b><u>RIDDLE FARM</u></b>							
Domestic Water & Sewer	\$936.00	\$976.00	\$976.00	\$1,056.00	\$1,136.00	\$80.00	\$ 20.00
Commercial Water & Sewer	\$1,816.00	\$1,900.00	\$1,900.00	\$2,026.00	\$2,126.00	\$100.00	\$ 25.00
Debt service	\$36.00	\$36.00	\$36.00	\$36.00	\$36.00	\$0.00	\$ -
Effluent Disposal (rt 50 commercial properties)	\$0.00	\$140.00	\$140.00	\$140.00	\$140.00	\$0.00	\$ -
<b><u>RIVER RUN</u></b>							
Domestic Sewer only (flat)	\$600.00	\$600.00	\$600.00	\$632.00	\$668.00	\$36.00	\$ 9.00
Domestic Water only (OCP Water Only Base)	\$273.63	\$278.63	\$278.63	\$288.63	\$303.63	\$15.00	\$ 3.75
<b><u>WEST OCEAN CITY</u></b>							
Domestic Sewer	\$504.00	\$504.00	\$504.00	\$504.00	\$504.00	\$0.00	\$ -
Commercial Sewer	\$1,026.00	\$1,026.00	\$1,026.00	\$1,026.00	\$1,026.00	\$0.00	\$ -

**WATER & WASTEWATER SERVICES  
INTERFUND CHARGES- TREASURER'S  
Fiscal Year 2024**

Service Area	# of Billings	% of Total	Treasurer's Salaries	550.8010.040 Treasurer's Benefits
ASSATEAGUE POINTE	600	4.03%	9,033	4,204
BRIDDELTOWN	40	0.27%	602	280
EDGEWATER ACRES	230	1.54%	3,463	1,612
LANDINGS	150	1.01%	2,258	1,051
LIGHTHOUSE SOUND	100	0.67%	1,506	701
MYSTIC HARBOR	1,600	10.75%	24,089	11,211
NEWARK	115	0.77%	1,731	806
OCEAN PINES - Admin	9,000	60.44%	135,499	63,061
RIDDLE FARM	455	3.06%	6,850	3,188
RIVER RUN	180	1.21%	2,710	1,261
WEST OCEAN CITY	2,420	16.25%	36,435	16,956
<b>TOTAL:</b>	<b>14,890</b>	<b>100%</b>	<b>224,176</b>	<b>104,331</b>

**WATER & WASTEWATER SERVICES  
INTERFUND CHARGES- PUBLIC WORKS/ADMIN  
Fiscal Year 2024**

Service Area		INTERFUND			
		# of EDU'S	% of Total	PW/Admin Salaries	PW/Admin Benefits
ASSATEAGUE POINTE	W	535	3.73%	13,573	6,317
	S	635			
BRIDDELTOWN	W	40	0.13%	464	216
	S	0			
EDGEWATER ACRES	W	230	1.47%	5,336	2,484
	S	230			
LANDINGS	W	180	1.05%	3,828	1,782
	S	150			
LIGHTHOUSE SOUND	W	0	0.32%	1,160	540
	S	100			
MYSTIC HARBOR	W	2,600	13.08%	47,563	22,136
	S	1,500			
NEWARK	W	115	0.80%	2,900	1,350
	S	135			
OCEAN PINES Admin	W	9,575	61.49%	223,604	104,066
	S	9,700			
RIDDLE FARM	W	455	2.90%	10,557	4,913
	S	455			
RIVER RUN	W	170	1.28%	4,640	2,160
	S	230			
WEST OCEAN CITY	W	0	13.75%	49,999	23,270
	S	4,310			
<b>TOTAL:</b>		<b>31,345</b>	<b>100%</b>	<b>363,624</b>	<b>169,234</b>

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

**Assateague Pointe Service Area**

<u>Account Name</u>	<u>FY24 Budget</u>	<u>FY23 Budget</u>	<u>\$ Variance</u>	<u>% Variance</u>	<u>FY23 Actual</u>	<u>FY22 Actual</u>	<u>FY21 Actual</u>
Charges for Services	308,540	277,704	30,836	11%	140,340	295,794	266,594
Interest & Penalties	4,300	3,750	550	15%	2,193	5,249	25
Other Revenue	-	-	-	N/A	413	1,776	19,905
<b>Total Revenues</b>	<b>312,840</b>	<b>281,454</b>	<b>31,386</b>	<b>11%</b>	<b>142,947</b>	<b>302,819</b>	<b>286,524</b>
Personnel Services	150,094	133,008	17,086	13%	46,266	100,919	70,198
Supplies & Materials	35,707	28,383	7,324	26%	14,635	24,811	22,720
Maintenance & Services	133,000	113,234	19,766	17%	55,026	142,665	90,812
Other Charges	15,038	5,863	9,175	156%	-	6,689	5,732
Interfund Charges	31,550	31,550	0	0%	-	31,080	29,846
Depreciation Expense	-	-	-	N/A	-	75,319	80,043
Capital Outlay	-	-	0	N/A	-	-	-
<b>Total Expenses</b>	<b>365,389</b>	<b>312,038</b>	<b>53,351</b>	<b>17%</b>	<b>115,928</b>	<b>381,483</b>	<b>299,351</b>
<b>Net Income (Loss)</b>	<b>(52,549)</b>	<b>(30,584)</b>	<b>(21,965)</b>	<b>72%</b>	<b>27,019</b>	<b>(78,664)</b>	<b>(12,827)</b>

**Proposed Quarterly Rates**

	<u>FY24</u>	<u>FY23</u>	<u>\$ Change</u>	<u>% Change</u>
Grinder Pump Surcharge (flat rate)	30.00	27.00	3.00	11%
Water & Sewer per Park Trailer (flat rate- 110 gpd/unit)	106.00	96.00	10.00	10%
Sewer Only per EDU (flat rate - 250 gpd/unit)	163.00	150.00	13.00	9%
Snug Harbor Debt Service per EDU	162.50	162.50	-	0%

Worcester County FY24		520 - WWW Assateague Point Budget Requested						2022 Actual Amount	2023 Actual Amount	Department Requested Comments
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount	2022 Actual Amount			
<b>Fund: 520 - Assateague Point</b>										
<b>REVENUES</b>										
<i>CHG SVC - Charges for Services</i>										
5000.100	Domestic Water Service	55,620.00	50,382.00	5,238.00	10%	25,200.00	47,250.00	\$2.50 Qtrly Rate Increase		
5005.100	Commercial Water Service	960.00	900.00	60.00	7%	480.00	900.00			
5010.100	Domestic Sewer Service	223,272.00	200,870.00	22,402.00	11%	101,700.00	189,098.50	\$7.50 Qtrly Rate Increase		
5015.100	Commercial Sewer Service	20,096.00	18,108.00	1,988.00	11%	9,072.00	51,570.00	\$8 Sewer Only, \$10 W/S Qtrly Rate Increase		
5856	Grinder Pump Surcharge	8,592.00	7,444.00	1,148.00	15%	3,888.00	6,975.00	\$3 Qtrly Rate Increase		
<b>Account Classification Total: CHG SVC - Charges for Services</b>		<b>\$308,540.00</b>	<b>\$277,704.00</b>	<b>\$30,836.00</b>	<b>11%</b>	<b>\$140,340.00</b>	<b>\$295,793.50</b>			
<i>INT/PEN - Interest &amp; Penalties</i>										
4710	Penalty/Fees	4,300.00	3,750.00	550.00	15%	2,193.25	5,248.92			
<b>Account Classification Total: INT/PEN - Interest &amp; Penalties</b>		<b>\$4,300.00</b>	<b>\$3,750.00</b>	<b>\$550.00</b>	<b>15%</b>	<b>\$2,193.25</b>	<b>\$5,248.92</b>			
<i>OTH REV - Other Revenue</i>										
5850	Other Revenue	0.00	0.00	0.00	N/A	413.34	1,776.25			
<b>Account Classification Total: OTH REV - Other Revenue</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0%</b>	<b>\$413.34</b>	<b>\$1,776.25</b>			
<i>TRMS IN - Transfers In</i>										
5975.100	Transfers From (To) Reserve	52,549.00	30,584.00	21,965.00	72%	0.00	0.00	Increase salaries, chemicals, installs/repairs		
<b>Account Classification Total: TRMS IN - Transfers In</b>		<b>\$52,549.00</b>	<b>\$30,584.00</b>	<b>\$21,965.00</b>	<b>72%</b>	<b>\$0.00</b>	<b>\$0.00</b>			
<b>VENUES Total</b>		<b>\$365,389.00</b>	<b>\$312,038.00</b>	<b>\$53,351.00</b>	<b>17%</b>	<b>\$142,946.59</b>	<b>\$302,818.67</b>			
<b>Fund REVENUE Total: 520 - Assateague Point</b>		<b>\$365,389.00</b>	<b>\$312,038.00</b>	<b>\$53,351.00</b>	<b>17%</b>	<b>\$142,946.59</b>	<b>\$302,818.67</b>			



Worcester County FY24									
520 WWWW Assateague Point Budget Requested									
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount	2022 Actual Amount	Department Requested Comments	
<b>Fund: 520 - Assateague Point</b>									
<b>EXPENSES</b>									
<i>PERG SVCS - Personnel Services</i>									
6000.100	Personnel Services Salaries	15,000.00	3,000.00	12,000.00	400.0%	7,467.70	19,708.37	Historical-increase due to issues w pumps and general maintenance	
6000.200	Personnel Services Salaries-Support Group	66,763.00	71,026.00	(4,263.00)	-6.0%	25,323.04	41,425.83	Reduction based on Historical	
6000.300	Personnel Services Salaries-Construction	7,031.00	6,200.00	831.00	13.4%	870.93	2,043.67		
6000.400	Personnel Services Overtime Pay	2,000.00	3,000.00	(1,000.00)	-33.3%	431.04	2,507.92	Reduction based on historical	
6010.100	Benefits Fica & Fringe Benefits	52,641.00	44,345.00	8,296.00	18.7%	12,173.31	32,886.09	Proposed COLA, Benefits	
6010.900	Benefits OPEB contribution	6,659.00	5,437.00	1,222.00	22.5%	0.00	2,347.61	Proposed COLA	
<i>Account Classification Total: PERG SVCS - Personnel Services</i>		\$150,094.00	\$133,008.00	\$17,086.00	12.8%	\$46,266.02	\$100,919.49		
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6100.010	Administrative Expense Administrative Expenses	3,700.00	7,866.00	(4,166.00)	-53.0%	854.39	3,683.23	reduced based on historical	
6110.060	Supplies & Equipment Chemicals	25,000.00	13,000.00	12,000.00	92.3%	11,041.59	15,343.26	Increase cost due to increased water usage and inflation	
6110.090	Supplies & Equipment Computers & Printers	0.00	110.00	(110.00)	-100.0%	0.00	0.00		
6110.340	Supplies & Equipment Safety Program Equipment	660.00	660.00	0.00	0.0%	0.00	447.62		
6110.390	Supplies & Equipment Small Equipment	0.00	0.00	0.00	N/A	0.00	270.55		
6110.420	Supplies & Equipment Tools & Supplies	400.00	400.00	0.00	0.0%	243.37	613.35		
6150.050	Uniforms & Personal Equipment Uniforms	347.00	347.00	0.00	0.0%	0.00	562.68		
6200.010	Other Supplies & Materials Lab Testing	5,000.00	5,000.00	0.00	0.0%	2,203.00	3,890.00		
6200.030	Other Supplies & Materials Testing Supplies	600.00	1,000.00	(400.00)	-40.0%	292.99	0.00		
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$35,707.00	\$28,383.00	\$7,324.00	25.8%	\$14,635.34	\$24,810.69		
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6500.010	Systems Maintenance Collection System Maintenance	10,000.00	10,000.00	0.00	0.0%	3,591.12	18,537.93		
6500.012	Systems Maintenance Grinder Pump	48,000.00	40,000.00	8,000.00	20.0%	16,579.01	58,635.37	Increase in installs and some replacements. Only last 5-8 years. Pump prices has also increased dramatically	
6500.020	Systems Maintenance Water Plant/System Maint	8,000.00	4,000.00	4,000.00	100.0%	913.58	11,010.16	Inflation and multiple repairs and replacements	
6500.030	Systems Maintenance Wastewater Treatment Plant Maint	20,000.00	15,000.00	5,000.00	33.3%	11,058.16	13,787.89	Inflation, replace sprinkler heads	
6500.040	Systems Maintenance WWW Paving	0.00	1,000.00	(1,000.00)	-100.0%	0.00	0.00	None proposed	
6500.070	Systems Maintenance Contractor Water Install/Repair	8,000.00	0.00	8,000.00	N/A	10,770.00	4,675.00	Hiring of contractor/limited construction crew inhouse. Increase in installs/Snug Harbor	
6500.075	Systems Maintenance Contractor Sewer Install/Repair	5,000.00	0.00	5,000.00	N/A	2,800.00	6,789.46	Use of outside contractor, limited construction crew	
6530.100	Consulting Services Professional Fees	1,000.00	3,380.00	(2,380.00)	-70.4%	0.00	960.00	Reduction based on historical	
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	11,000.00	11,330.00	(330.00)	-2.9%	0.00	6,483.50		
6550.020	Building Site Expenses Buildings & Grounds Maintenance	1,000.00	1,000.00	0.00	0.0%	615.51	2,568.77		
6550.060	Building Site Expenses Electricity	20,000.00	25,000.00	(5,000.00)	-20.0%	8,698.85	18,522.51	Reduction based on historical	
6550.270	Building Site Expenses Telephone	0.00	240.00	(240.00)	-100.0%	0.00	0.00		
6700.500	Other Maint. & Svcs Water & Wastewater Construction	1,000.00	2,284.00	(1,284.00)	-56.2%	0.00	694.39	Reduction based on historical	
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$133,000.00	\$113,234.00	\$19,766.00	17.5%	\$55,026.23	\$142,664.98		

Worcester County FY24									
520 WWW Assateague Point Budget Requested									
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount	2022 Actual Amount	Department Requested Comments	
<i>OTHR CHGS - Other Charges</i>									
7000.060	Travel, Training & Expense Educational Training	363.00	363.00	0.00	0.0%	0.00	237.76		
7170.010	Benefits & Insurance Allowance for COLA	8,275.00	0.00	8,275.00	N/A	0.00	0.00	Proposed COLA	
7170.100	Benefits & Insurance Property & Liability Insurance	6,400.00	5,500.00	900.00	16.4%	0.00	6,451.61		
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$15,038.00	\$5,863.00	\$9,175.00	156.5%	\$0.00	\$6,689.37		
<i>INTFND CHGS - Interfund Charges</i>									
8010.030	Interfund Treasurer's Support - Salary	8,603.00	8,603.00	0.00	0.0%	0.00	7,956.36		
8010.040	Interfund Treasurer's Support - Fringe	4,004.00	4,004.00	0.00	0.0%	0.00	3,690.95		
8010.050	Interfund Public Works & Admin - Benefits	6,016.00	6,016.00	0.00	0.0%	0.00	6,158.16		
8010.060	Interfund Public Works & Admin - Salaries	12,927.00	12,927.00	0.00	0.0%	0.00	13,274.76		
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>		\$31,550.00	\$31,550.00	\$0.00	0.0%	\$0.00	\$31,080.23		
<i>CAP EQ - Capital Equipment</i>									
9100.010	Depreciation Depreciation Expense	0.00	0.00	0.00	N/A	0.00	75,319.23		
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$75,319.23		
<i>EXPENSES Total</i>		\$365,389.00	\$312,038.00	\$53,351.00	17.1%	\$115,927.59	\$381,483.99		
<i>Fund EXPENSE Total: 520 - Assateague Point</i>		\$365,389.00	\$312,038.00	\$53,351.00	17.1%	\$115,927.59	\$381,483.99		
<i>EXPENSE GRAND Totals:</i>		\$365,389.00	\$312,038.00	\$53,351.00	17.1%	\$115,927.59	\$381,483.99		

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

**Briddletown Service Area**

<u>Account Name</u>	<u>FY24 Budget</u>	<u>FY23 Budget</u>	<u>\$ Variance</u>	<u>% Variance</u>	<u>FY23 Actual</u>	<u>FY22 Actual</u>	<u>FY21 Actual</u>
Charges for Services	15,372	14,144	1,228	9%	7,298	20,111	14,782
Interest & Penalties	670	550	120	22%	335	542	
Operating Grant	31,500	31,500	-	0%	31,500	30,000	30,000
Other Revenue	-	-	-	N/A	31	133	125
<b>Total Revenues</b>	<b>47,542</b>	<b>46,194</b>	<b>1,348</b>	<b>3%</b>	<b>39,164</b>	<b>50,786</b>	<b>44,907</b>
Personnel Services	9,638	9,720	(82)	-1%	4,067	4,379	7,178
Supplies & Materials	1,106	1,114	(8)	-1%	175	974	784
Maintenance & Services	34,701	33,401	1,300	4%	7,407	28,475	28,906
Other Charges	837	326	511	157%	-	251	221
Interfund Charges	1,489	1,489	0	0%	-	1,441	1,378
Depreciation Expense	-	-	-	N/A	-	11,296	11,296
Capital Outlay	-	-	-	N/A	-	-	-
<b>Total Expenses</b>	<b>47,771</b>	<b>46,050</b>	<b>1,721</b>	<b>4%</b>	<b>11,649</b>	<b>46,816</b>	<b>49,763</b>
<b>Net Income (Loss)</b>	<b>(229)</b>	<b>144</b>	<b>(373)</b>	<b>-259%</b>	<b>27,515</b>	<b>3,970</b>	<b>(4,856)</b>

**Proposed Quarterly Rates**

	<u>FY24</u>	<u>FY23</u>	<u>\$ Change</u>	<u>% Change</u>
Domestic Water Only (flat rate)	73.00	69.00	4.00	6%
Commercial Water Only Base Fee Range (per EDU's)				
1 EDU	62.43	62.43	-	0%
2 EDU's	86.63	86.63	0.00	0%
3-13 EDU's	173.25	173.25	-	0%
14-24 EDU's	259.88	259.88	0.00	0%
25-39 EDU's	346.50	346.50	-	0%
40+ EDU's	519.75	519.75	-	0%
Commercial Water Only Usage (per 1k gal)	11.48	10.73	0.75	7%
Swimming pool charge (flat rate)	32.00	30.00	2.00	7%
Irrigation system charge (flat rate)	69.00	65.00	4.00	6%

Worcester County FY24		525 - WWW Briddletown Budget Requested						
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount	2022 Actual Amount	Department Requested Comments
<b>Fund: 525 - Briddletown REVENUES</b>								
CHG SVC - Charges for Services								
5000.100	Domestic Water Service	13,252.00	12,260.00	992.00	8%	6,262.00	11,832.00	
5005.100	Commercial Water Service	740.00	684.00	56.00	8%	346.50	630.00	
5005.200	Commercial Water Usage	1,380.00	1,200.00	180.00	15%	689.62	1,748.77	
5040	Hook-Ups	0.00	0.00	0.00	N/A	0.00	5,900.00	
<b>Account Classification Total: CHG SVC - Charges for Services</b>		<b>\$15,372.00</b>	<b>\$14,144.00</b>	<b>\$1,228.00</b>	<b>9%</b>	<b>\$7,298.12</b>	<b>\$20,110.77</b>	
INT/PEN - Interest & Penalties								
4710	Penalty/Fees	670.00	550.00	120.00	22%	334.85	541.90	
<b>Account Classification Total: INT/PEN - Interest &amp; Penalties</b>		<b>\$670.00</b>	<b>\$550.00</b>	<b>\$120.00</b>	<b>22%</b>	<b>\$334.85</b>	<b>\$541.90</b>	
OP GRT - Operating Grant								
5815	Operating Grant	31,500.00	31,500.00	0.00	0%	31,500.00	30,000.00	
<b>Account Classification Total: OP GRT - Operating Grant</b>		<b>\$31,500.00</b>	<b>\$31,500.00</b>	<b>\$0.00</b>	<b>0%</b>	<b>\$31,500.00</b>	<b>\$30,000.00</b>	
OTH REV - Other Revenue								
5850	Other Revenue	0.00	0.00	0.00	N/A	31.49	132.63	
<b>Account Classification Total: OTH REV - Other Revenue</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0%</b>	<b>\$31.49</b>	<b>\$132.63</b>	
TRNS IN - Transfers In								
5975.100	Transfers From (To) Reserve	229.00	(144.00)	373.00	-259%	0.00	0.00	Balance budget
<b>Account Classification Total: TRNS IN - Transfers In</b>		<b>\$229.00</b>	<b>(\$144.00)</b>	<b>\$373.00</b>	<b>-259%</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>REVENUES Total</b>		<b>\$47,771.00</b>	<b>\$46,050.00</b>	<b>\$1,721.00</b>	<b>4%</b>	<b>\$39,164.46</b>	<b>\$50,785.30</b>	
<b>Fund REVENUE Total: 525 - Briddletown</b>		<b>\$47,771.00</b>	<b>\$46,050.00</b>	<b>\$1,721.00</b>	<b>4%</b>	<b>\$39,164.46</b>	<b>\$50,785.30</b>	

Worcester County FY24

525 - WWW Briddletown Budget Requested

Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount	2022 Actual Amount	Department Requested Comments
<b>Fund: 525 - Briddletown</b>								
<b>EXPENSES</b>								
<i>PERG SVCS - Personnel Services</i>								
6000.200	Personnel Services Salaries-Support Group	4,855.00	5,166.00	(311.00)	-6.0%	411.16	2,344.24	
6000.300	Personnel Services Salaries-Construction	937.00	827.00	110.00	13.3%	2,344.85	296.77	
6000.400	Personnel Services Overtime Pay	0.00	0.00	0.00	N/A	523.94	78.57	
6010.100	Benefits Fica & Fringe Benefits	3,412.00	3,320.00	92.00	2.8%	786.79	1,560.72	
6010.900	Benefits OPEB contribution	434.00	407.00	27.00	6.6%	0.00	99.12	
<i>Account Classification Total: PERG SVCS - Personnel Services</i>		\$9,638.00	\$9,720.00	(\$82.00)	-0.8%	\$4,066.74	\$4,379.42	
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>								
6100.010	Administrative Expense Administrative Expenses	533.00	533.00	0.00	0.0%	50.25	252.04	
6110.090	Supplies & Equipment Computers & Printers	0.00	8.00	(8.00)	-100.0%	0.00	0.00	
6110.340	Supplies & Equipment Safety Program Equipment	48.00	48.00	0.00	0.0%	0.00	25.31	
6110.390	Supplies & Equipment Small Equipment	0.00	0.00	0.00	N/A	0.00	15.30	
6150.050	Uniforms & Personal Equipment Uniforms	25.00	25.00	0.00	0.0%	0.00	31.82	
6200.010	Other Supplies & Materials Lab Testing	500.00	500.00	0.00	0.0%	125.00	650.00	
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$1,106.00	\$1,114.00	(\$8.00)	-0.7%	\$175.25	\$974.47	
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>								
6500.020	Systems Maintenance Water Plant/System Maint	0.00	2,000.00	(2,000.00)	-100.0%	0.00	0.00	Historical
6500.070	Systems Maintenance Contractor Water Install/Repair	3,500.00	0.00	3,500.00	N/A	0.00	1,200.00	Repair unforeseen breaks
6530.100	Consulting Services Professional Fees	254.00	254.00	0.00	0.0%	0.00	72.00	
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	532.00	824.00	(292.00)	-35.4%	0.00	330.10	
6550.270	Building Site Expenses Telephone	0.00	18.00	(18.00)	-100.0%	0.00	0.00	
6700.200	Other Maint. & Svcs Payment to Water Utility	30,000.00	30,000.00	0.00	0.0%	7,406.72	26,772.13	
6700.500	Other Maint. & Svcs Water & Wastewater Construction	415.00	305.00	110.00	36.1%	0.00	100.83	
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$34,701.00	\$33,401.00	\$1,300.00	3.9%	\$7,406.72	\$28,475.06	
<i>OTHR CHGS - Other Charges</i>								
7000.060	Travel, Training & Expense Educational Training	26.00	26.00	0.00	0.0%	0.00	13.43	
7170.010	Benefits & Insurance Allowance for COLA	511.00	0.00	511.00	N/A	0.00	0.00	
7170.100	Benefits & Insurance Property & Liability Insurance	300.00	300.00	0.00	0.0%	0.00	237.21	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$837.00	\$326.00	\$511.00	156.7%	\$0.00	\$250.64	
<i>INTFND CHGS - Interfund Charges</i>								
8010.030	Interfund Treasurer's Support - Salary	574.00	574.00	0.00	0.0%	0.00	530.42	
8010.040	Interfund Treasurer's Support - Fringe	267.00	267.00	0.00	0.0%	0.00	246.06	
8010.050	Interfund Public Works & Admin - Benefits	206.00	206.00	0.00	0.0%	0.00	210.54	
8010.060	Interfund Public Works & Admin - Salaries	442.00	442.00	0.00	0.0%	0.00	453.84	
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>		\$1,489.00	\$1,489.00	\$0.00	0.0%	\$0.00	\$1,440.86	
<i>CAP EQ - Capital Equipment</i>								
9100.010	Depreciation Depreciation Expense	0.00	0.00	0.00	N/A	0.00	11,296.11	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$47,771.00	\$46,050.00	\$1,721.00	3.7%	\$11,648.71	\$46,816.56	
<b>Fund EXPENSE Total: 525 - Briddletown</b>		\$47,771.00	\$46,050.00	\$1,721.00	3.7%	\$11,648.71	\$46,816.56	

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

**Edgewater Acres Service Area**

<u>Account Name</u>	<u>FY24 Budget</u>	<u>FY23 Budget</u>	<u>\$ Variance</u>	<u>% Variance</u>	<u>FY23 Actual</u>	<u>FY22 Actual</u>	<u>FY21 Actual</u>
Charges for Services	266,710	253,838	12,872	5%	126,342	261,058	253,558
Interest & Penalties	1,500	2,000	(500)	-25%	790	1,649	75
Other Revenue		865	(865)	0%	-	914	864
<b>Total Revenues</b>	<b>268,210</b>	<b>256,703</b>	<b>11,507</b>	<b>4%</b>	<b>127,132</b>	<b>263,621</b>	<b>254,497</b>
Personnel Services	64,618	59,576	5,042	8%	29,049	73,557	69,622
Supplies & Materials	2,976	4,455	(1,479)	-33%	1,314	2,981	2,668
Maintenance & Services	177,863	176,596	1,267	1%	102,380	166,428	173,942
Other Charges	5,374	2,272	3,102	137%	-	2,764	2,347
Interfund Charges	12,280	12,280	0	0%	-	12,105	11,626
Depreciation Expense		-	-	N/A	-	7,784	5,717
Capital Outlay		-	-	N/A	-	-	-
<b>Total Expenses</b>	<b>263,111</b>	<b>255,179</b>	<b>7,932</b>	<b>3%</b>	<b>132,743</b>	<b>265,619</b>	<b>265,921</b>
<b>Net Income (Loss)</b>	<b>5,099</b>	<b>1,524</b>	<b>3,575</b>	<b>235%</b>	<b>(5,611)</b>	<b>(1,998)</b>	<b>(11,425)</b>

**Proposed Quarterly Rates**

	<u>FY24</u>	<u>FY23</u>	<u>\$ Change</u>	<u>% Change</u>
Domestic Water & Sewer Base Fee	196.60	183.75	12.85	7%
Domestic Water Only Usage Range (per 1k gal)				
0 - 10,000 Gallons	8.00	8.00	-	0%
10,001 - 35,000 Gallons	9.00	9.00	-	0%
35,001 - 45,000 Gallons	10.00	10.00	-	0%
over 45,000 Gallons	15.00	15.00	-	0%
Domestic Water & Sewer (flat rate)	278.40	260.40	18.00	7%
Sussex County front foot assessment per linear ft	0.02	0.02	-	0%

Worcester County FY24		530 - WWW Edgewater Acres Budget Requested						
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount	2022 Actual Amount	Department Requested Comments
<b>Fund: 530 - Edgewater Acres</b>								
REVENUES								
	<i>CHG SVC - Charges for Services</i>							
5000.100	Domestic Water Service	59,685.00	57,778.00	1,907.00	3%	27,840.45	57,210.00	Proposed \$7 Qtr rate increase
5000.200	Domestic Water Usage	45,000.00	45,000.00	0.00	0%	23,603.85	39,045.71	
5010.100	Domestic Sewer Service	161,160.00	151,060.00	10,100.00	7%	70,620.60	147,652.00	Proposed Rate Increase 7%, \$11 Qtr
5040	Hook-Ups	0.00	0.00	0.00	N/A	3,245.00	14,750.00	
5825	Future Capital Development Reven	0.00	0.00	0.00	N/A	600.00	2,400.00	
	<i>Account Classification Total: CHG SVC - Charges for Services</i>	\$265,845.00	\$253,838.00	\$12,007.00	5%	\$125,909.90	\$261,057.71	
	<i>INT/PEN - Interest &amp; Penalties</i>							
4710	Penalty/Fees	1,500.00	2,000.00	(500.00)	-25%	790.14	1,648.65	
	<i>Account Classification Total: INT/PEN - Interest &amp; Penalties</i>	\$1,500.00	\$2,000.00	(\$500.00)	-25%	\$790.14	\$1,648.65	
	<i>OTH REV - Other Revenue</i>							
5850	Other Revenue	0.00	0.00	0.00	N/A	0.00	50.18	
	<i>Account Classification Total: OTH REV - Other Revenue</i>	\$0.00	\$0.00	\$0.00	0%	\$0.00	\$50.18	
	<i>TRNS IN - Transfers In</i>							
5975.100	Transfers From (To) Reserve	(5,099.00)	(1,524.00)	(3,575.00)	235%	0.00	0.00	Reduced OT, Admin Exp., Support Allocation
	<i>Account Classification Total: TRNS IN - Transfers In</i>	(\$5,099.00)	(\$1,524.00)	(\$3,575.00)	235%	\$0.00	\$0.00	
	<i>DEBT SRV REV - Debt Service Revenue</i>							
5980	Front Foot/EDU Revenue	865.00	865.00	0.00	0%	432.12	864.24	
	<i>Account Classification Total: DEBT SRV REV - Debt Service Revenue</i>	\$865.00	\$865.00	\$0.00	0%	\$432.12	\$864.24	
	<i>REVENUES Total</i>	\$263,111.00	\$255,179.00	\$7,932.00	3%	\$127,132.16	\$263,620.78	
	<i>Fund REVENUE Total: 530 - Edgewater Acres</i>	\$263,111.00	\$255,179.00	\$7,932.00	3%	\$127,132.16	\$263,620.78	

Worcester County FY24									
530 - WWW Edgewater Acres Budget Requested									
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount	2022 Actual Amount	Department Requested	Comments
<b>Fund: 530 - Edgewater Acres</b>									
<b>EXPENSES</b>									
<i>PERS SVCS - Personnel Services</i>									
6000.100	Personnel Services Salaries	6,000.00	500.00	5,500.00	1100.0%	3,149.23	7,090.04		Increase based on historical
6000.200	Personnel Services Salaries-Support Group	31,561.00	33,576.00	(2,015.00)	-6.0%	19,137.94	39,797.21		Reduction in Support allocation
6000.300	Personnel Services Salaries-Construction	1,406.00	1,240.00	166.00	13.4%	144.36	1,164.90		
6000.400	Personnel Services Overtime Pay	500.00	2,500.00	(2,000.00)	-80.0%	289.92	1,963.34		Reduced overtime
6010.100	Benefits Fica & Fringe Benefits	22,679.00	19,373.00	3,306.00	17.1%	6,327.73	21,753.51		Proposed COLA, Benefits
6010.300	Benefits OPEB contribution	2,472.00	2,387.00	85.00	3.6%	0.00	1,788.34		
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$64,618.00	\$59,576.00	\$5,042.00	8.5%	\$29,049.18	\$73,557.34		
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6100.010	Administrative Expense Administrative Expenses	500.00	2,177.00	(1,677.00)	-77.0%	0.00	535.41		Reduction based on historical
6110.090	Supplies & Equipment Computers & Printers	0.00	52.00	(52.00)	-100.0%	0.00	0.00		
6110.340	Supplies & Equipment Safety Program Equipment	312.00	312.00	0.00	0.0%	0.00	430.73		
6110.390	Supplies & Equipment Small Equipment	0.00	0.00	0.00	N/A	0.00	260.34		
6150.050	Uniforms & Personal Equipment Uniforms	164.00	164.00	0.00	0.0%	0.00	541.44		
6200.010	Other Supplies & Materials Lab Testing	1,000.00	1,500.00	(500.00)	-33.3%	325.00	700.00		
6200.030	Other Supplies & Materials Testing Supplies	1,000.00	250.00	750.00	300.0%	989.01	513.04		Inflation
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$2,976.00	\$4,455.00	(\$1,479.00)	-33.2%	\$1,314.01	\$2,980.96		
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6500.010	Systems Maintenance Collection System Maintenance	5,000.00	5,000.00	0.00	0.0%	131.59	951.76		
6500.020	Systems Maintenance Water Plant/System Maint	5,000.00	5,000.00	0.00	0.0%	9,029.92	20,014.59		
6500.040	Systems Maintenance WWW Paving	500.00	500.00	0.00	0.0%	0.00	0.00		
6500.070	Systems Maintenance Contractor Water Install/Repair	3,000.00	0.00	3,000.00	N/A	3,000.00	6,400.00		Required outside contractor
6530.100	Consulting Services Professional Fees	1,268.00	1,268.00	0.00	0.0%	0.00	360.00		
6540.090	Vehicle Operating Expenses Vehicle/Equip Support Group	3,458.00	5,356.00	(1,898.00)	-35.4%	0.00	5,939.98		Reduction based on historical
6550.020	Building Site Expenses Buildings & Grounds Maintenance	300.00	300.00	0.00	0.0%	9,270.00	0.00		
6550.060	Building Site Expenses Electricity	6,000.00	6,000.00	0.00	0.0%	1,817.58	6,389.47		
6550.270	Building Site Expenses Telephone	715.00	715.00	0.00	0.0%	351.27	79.87		
6700.100	Other Maint. & Svcs Payment to Sewer Utility	80,000.00	80,000.00	0.00	0.0%	41,353.52	76,214.40		



Worcester County FY24		530 - WWW Edgewater Acres Budget Requested						
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount	2022 Actual Amount	Department Requested Comments
6700.200	Other Maint. & Svcs Payment to Water Utility	72,000.00	72,000.00	0.00	0.0%	37,425.98	49,682.53	
6700.500	Other Maint. & Svcs Water & Wastewater Construction	622.00	457.00	165.00	36.1%	0.00	395.80	
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$177,863.00	\$176,596.00	\$1,267.00	0.7%	\$102,379.86	\$166,428.40	
<i>OTHR CHGS - Other Charges</i>								
7000.060	Travel, Training & Expense Educational Training	172.00	172.00	0.00	0.0%	0.00	228.79	
7170.010	Benefits & Insurance Allowance for COLA	3,102.00	0.00	3,102.00	N/A	0.00	0.00	Proposed COLA
7170.100	Benefits & Insurance Property & Liability Insurance	2,100.00	2,100.00	0.00	0.0%	0.00	2,534.88	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$5,374.00	\$2,272.00	\$3,102.00	136.5%	\$0.00	\$2,763.67	
<i>INTFND CHGS - Interfund Charges</i>								
8010.030	Interfund Treasurer's Support - Salary	3,298.00	3,298.00	0.00	0.0%	0.00	3,049.94	
8010.040	Interfund Treasurer's Support - Fringe	1,535.00	1,535.00	0.00	0.0%	0.00	1,414.87	
8010.050	Interfund Public Works & Admin - Benefits	2,365.00	2,365.00	0.00	0.0%	0.00	2,421.16	
8010.060	Interfund Public Works & Admin - Salaries	5,082.00	5,082.00	0.00	0.0%	0.00	5,219.13	
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>		\$12,280.00	\$12,280.00	\$0.00	0.0%	\$0.00	\$12,105.10	
<i>CAP EQ - Capital Equipment</i>								
9100.010	Depreciation Expense	0.00	0.00	0.00	N/A	0.00	7,784.29	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$7,784.29	
<i>EXPENSES Total</i>		\$263,111.00	\$255,179.00	\$7,932.00	3.1%	\$132,743.05	\$265,619.76	
<i>Fund EXPENSE Total: 530 - Edgewater Acres</i>		\$263,111.00	\$255,179.00	\$7,932.00	3.1%	\$132,743.05	\$265,619.76	
<i>EXPENSE GRAND Totals:</i>		\$263,111.00	\$255,179.00	\$7,932.00	3.1%	\$132,743.05	\$265,619.76	

# Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2024  
Budget Level at Department Requested

## Edgewater Acres Revenues

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>REVENUES</b>				
Fund 530 - Edgewater Acres				
Account 4710 - Penalty/Fees	Penalties - \$5 Late Fee, 1% Penalty	1.0000	1,500.00	1,500.00
530.4710		Transactions	1	\$1,500.00
<b>Account 4710 - Penalty/Fees Totals</b>				
Account 5000.100 - Domestic Water Service	2023 Actual Annualized	1.0000	55,680.00	55,680.00
530.5000.100	7% Rate Increase \$7	1.0000	4,005.00	4,005.00
530.5000.100		Transactions	2	\$59,685.00
<b>Account 5000.100 - Domestic Water Service Totals</b>				
Account 5000.200 - Domestic Water Usage	Water Usage	1.0000	45,000.00	45,000.00
530.5000.200		Transactions	1	\$45,000.00
<b>Account 5000.200 - Domestic Water Usage Totals</b>				
Account 5010.100 - Domestic Sewer Service	2023 Actual Annualized	1.0000	150,824.00	150,824.00
530.5010.100	7% Rate Increase \$11	1.0000	10,336.00	10,336.00
530.5010.100		Transactions	2	\$161,160.00
<b>Account 5010.100 - Domestic Sewer Service Totals</b>				
Account 5975.100 - Transfers From (To) Reserve	Balance Budget	1.0000	(5,099.00)	(5,099.00)
530.5975.100		Transactions	1	(\$5,099.00)
<b>Account 5975.100 - Transfers From (To) Reserve Totals</b>				
Account 5980 - Front Foot/EDU Revenue	Front Foot - Reimb to Sussex County	1.0000	865.00	865.00
530.5980		Transactions	1	\$865.00
<b>Account 5980 - Front Foot/EDU Revenue Totals</b>				
Fund 530 - Edgewater Acres Totals		Transactions	8	\$263,111.00
REVENUES Totals		Transactions	8	\$263,111.00

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

<u>Landings Service Area</u>	<u>Account Name</u>	<u>FY24 Budget</u>	<u>FY23 Budget</u>	<u>\$ Variance</u>	<u>% Variance</u>	<u>FY23 Actual</u>	<u>FY22 Actual</u>	<u>FY21 Actual</u>
	Charges for Services	360,040	346,851	13,189	4%	237,295	357,472	334,646
	Interest & Penalties	4,000	4,000	-	0%	2,789	1,914	75
	Other Revenue				N/A	286	5,496	345
	<b>Total Revenues</b>	<b>364,040</b>	<b>350,851</b>	<b>13,189</b>	<b>4%</b>	<b>240,370</b>	<b>364,882</b>	<b>335,066</b>
	Personnel Services	140,847	137,699	3,148	2%	52,728	127,497	125,325
	Supplies & Materials	27,598	23,240	4,358	19%	17,432	13,852	10,304
	Maintenance & Services	245,774	205,379	40,395	20%	97,605	215,530	239,094
	Other Charges	9,219	2,396	6,823	285%		2,279	1,927
	Interfund Charges	8,495	8,495	-	0%		8,393	8,065
	Depreciation Expense			-	N/A		239,366	241,308
	Capital Outlay			-	N/A			
	<b>Total Expenses</b>	<b>431,933</b>	<b>377,209</b>	<b>54,724</b>	<b>15%</b>	<b>167,765</b>	<b>606,917</b>	<b>626,023</b>
	<b>Net Income (Loss)</b>	<b>(67,893)</b>	<b>(26,358)</b>	<b>(41,535)</b>	<b>158%</b>	<b>72,605</b>	<b>(242,035)</b>	<b>(290,957)</b>

See the next page for the Proposed Quarterly Rates.

**Landings Proposed Quarterly Rates**

	<b><u>FY24</u></b>	<b><u>FY23</u></b>	<b><u>\$ Change</u></b>	<b><u>% Change</u></b>
Domestic Water & Sewer Base Fee	277.50	267.50	10.00	4%
Domestic Water & Sewer Usage Range (per 1k gal)				
0 - 10,000 Gallons	1.60	1.60	-	0%
10,001 - 25,000 Gallons	3.50	3.50	-	0%
25,001 - 35,000 Gallons	6.00	6.00	-	0%
35,001 - 45,000 Gallons	9.00	9.00	-	0%
over 45,000 Gallons	15.00	15.00	-	0%
Domestic Water Only (flat rate - Lewis Rd)	44.00	42.00	2.00	5%
Commercial Water & Sewer Base & Usage Range (per 1k gal)				
1 EDU	<b>324.50</b>	<b>324.50</b>	-	0%
0 - 10,000 Gallons	4.00	4.00	-	0%
10,001 - 27,000 Gallons	6.00	6.00	-	0%
over 27,000 Gallons	10.00	10.00	-	0%
2 EDU's	423.50	423.50	-	0%
0 - 10,000 Gallons	4.00	4.00	-	0%
10,001 - 54,000 Gallons	6.00	6.00	-	0%
over 54,000 Gallons	10.00	10.00	-	0%
3-13 EDU's	906.40	906.40	-	0%
0 - 10,000 Gallons	4.00	4.00	-	0%
10,001 - 351,000 Gallons	6.00	6.00	-	0%
over 351,000 Gallons	10.00	10.00	-	0%
14-24 EDU's	1,354.10	1,354.10	-	0%
0 - 10,000 Gallons	4.00	4.00	-	0%
10,001 - 648,000 Gallons	6.00	6.00	-	0%
over 648,000 Gallons	10.00	10.00	-	0%
25-39 EDU's	1,800.70	1,800.70	-	0%
0 - 10,000 Gallons	4.00	4.00	-	0%
10,001 - 1,053,000 Gallons	6.00	6.00	-	0%
over 1,053,000 Gallons	10.00	10.00	-	0%
40+ EDU's	2,707.10	2,707.10	-	0%
0 - 10,000 Gallons	4.00	4.00	-	0%
10,001 - 1,250,000 Gallons	6.00	6.00	-	0%
over 1,250,000 Gallons	10.00	10.00	-	0%
Water & Sewer Accessibility charge per EDU	267.00	257.00	10.00	4%

Worcester County FY24		535 - WWW Landings Budget Requested					2022 Actual Amount	2023 Actual Amount	2022 Actual Amount	Department Requested Comments
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount	2022 Actual Amount	2022 Actual Amount	Department Requested Comments	
<b>Fund: 535 - Landings</b>										
<b>REVENUES</b>										
<i>CHG SVC - Charges for Services</i>										
5000.100	Domestic Water Service	37,842.00	34,674.00	3,168.00	9%	18,228.20	32,602.00	32,602.00	Proposed rate increase. 4%, Lewis Rd 5%	
5000.200	Domestic Water Usage	5,500.00	5,500.00	0.00	0%	3,247.92	4,268.53	4,268.53		
5010.100	Domestic Sewer Service	96,061.00	88,973.00	7,088.00	8%	46,275.76	83,190.00	83,190.00	Proposed rate increase 4%, Lewis Rd 5%	
5010.200	Domestic Sewer Usage	12,000.00	12,000.00	0.00	0%	7,664.59	11,056.07	11,056.07		
5020	Additional Assessments - Accessibility	208,637.00	205,704.00	2,933.00	1%	100,358.50	191,880.00	191,880.00	Proposed rate increase 4%	
5040	Hook-Ups	0.00	0.00	0.00	N/A	51,920.00	28,475.00	28,475.00		
5825	Future Capital Development Reven	0.00	0.00	0.00	N/A	9,600.00	6,000.00	6,000.00		
Account Classification Total: CHG SVC - Charges for Services		\$360,040.00	\$346,851.00	\$13,189.00	4%	\$237,294.97	\$357,471.60	\$357,471.60		
<i>INT/PEN - Interest &amp; Penalties</i>										
4710	Penalty/Fees	4,000.00	4,000.00	0.00	0%	2,789.22	1,914.22	1,914.22		
Account Classification Total: INT/PEN - Interest & Penalties		\$4,000.00	\$4,000.00	\$0.00	0%	\$2,789.22	\$1,914.22	\$1,914.22		
<i>OTH REV - Other Revenue</i>										
5042	Equity Contribution	0.00	0.00	0.00	N/A	0.00	4,998.00	4,998.00		
5850	Other Revenue	0.00	0.00	0.00	N/A	285.92	498.00	498.00		
Account Classification Total: OTH REV - Other Revenue		\$0.00	\$0.00	\$0.00	0%	\$285.92	\$5,496.00	\$5,496.00		
<i>TRNS IN - Transfers In</i>										
5975.100	Transfers From (To) Reserve	67,893.00	26,358.00	41,535.00	158%	0.00	0.00	0.00	Balance budget	
Account Classification Total: TRNS IN - Transfers In		\$67,893.00	\$26,358.00	\$41,535.00	158%	\$0.00	\$0.00	\$0.00		
REVENUES Total		\$431,933.00	\$377,209.00	\$54,724.00	15%	\$240,370.11	\$364,881.82	\$364,881.82		
Fund REVENUE Total: 535 - Landings		\$431,933.00	\$377,209.00	\$54,724.00	15%	\$240,370.11	\$364,881.82	\$364,881.82		

Worcester County FY24

535 - WWW Landings Budget Requested

Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount	2022 Actual Amount	Department Requested Comments
<b>Fund: 535 - Landings</b>								
<b>EXPENSES</b>								
<i>PERS SVCS - Personnel Services</i>								
6000.100	Personnel Services Salaries	10,000.00	4,000.00	6,000.00	150.0%	5,235.49	8,094.78	Increase based on historical
6000.200	Personnel Services Salaries-Support Group	72,832.00	77,483.00	(4,651.00)	-6.0%	33,012.42	71,480.33	Reduction based on historical
6000.300	Personnel Services Salaries-Construction	2,344.00	2,067.00	277.00	13.4%	1,976.56	1,861.03	
6000.400	Personnel Services Overtime Pay	0.00	2,500.00	(2,500.00)	-100.0%	191.74	2,030.06	Based on historical
6010.100	Benefits Fica & Fringe Benefits	50,033.00	45,997.00	4,036.00	8.8%	12,311.52	41,003.18	Proposed COLA, Benefits
6010.900	Benefits OPEB contribution	5,638.00	5,652.00	(14.00)	-0.2%	0.00	3,027.64	
	<i>Account Classification Total: PERS SVCS - Personnel Services</i>	\$140,847.00	\$137,699.00	\$3,148.00	2.3%	\$52,727.73	\$127,497.02	
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>								
6100.010	Administrative Expense Administrative Expenses	1,200.00	1,722.00	(522.00)	-30.3%	0.00	385.11	
6110.060	Supplies & Equipment Chemicals	20,000.00	15,000.00	5,000.00	33.3%	13,969.18	9,205.96	Inflation
6110.090	Supplies & Equipment Computers & Printers	0.00	120.00	(120.00)	-100.0%	0.00	0.00	
6110.340	Supplies & Equipment Safety Program Equipment	720.00	720.00	0.00	0.0%	0.00	774.68	
6110.390	Supplies & Equipment Small Equipment	0.00	0.00	0.00	N/A	0.00	468.23	
6110.420	Supplies & Equipment Tools & Supplies	300.00	300.00	0.00	0.0%	82.33	11.49	
6150.050	Uniforms & Personal Equipment Uniforms	378.00	378.00	0.00	0.0%	0.00	973.80	
6200.010	Other Supplies & Materials Lab Testing	3,000.00	3,000.00	0.00	0.0%	900.00	2,032.50	
6200.030	Other Supplies & Materials Testing Supplies	2,000.00	2,000.00	0.00	0.0%	2,480.63	0.00	
	<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>	\$27,598.00	\$23,240.00	\$4,358.00	18.8%	\$17,432.14	\$13,851.77	
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>								
6500.010	Systems Maintenance Collection System Maintenance	7,500.00	7,500.00	0.00	0.0%	7,360.91	1,053.20	
6500.020	Systems Maintenance Water Plant/System Maint	39,000.00	15,000.00	24,000.00	160.0%	43,445.82	23,385.08	Increased meter and maintenance cost
6500.030	Systems Maintenance Wastewater Treatment Plant Maint	5,000.00	5,000.00	0.00	0.0%	5,188.07	1,424.23	
6500.040	Systems Maintenance WWW Paving	500.00	500.00	0.00	0.0%	0.00	0.00	
6500.070	Systems Maintenance Contractor Water Install/Repair	16,000.00	0.00	16,000.00	N/A	16,250.00	3,750.00	Needed outside contractor
6500.075	Systems Maintenance Contractor Sewer Install/Repair	5,000.00	0.00	5,000.00	N/A	5,700.00	0.00	Needed outside contractor
6530.100	Consulting Services Professional Fees	930.00	930.00	0.00	0.0%	0.00	264.00	
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	7,980.00	12,360.00	(4,380.00)	-35.4%	0.00	10,748.37	Reduction based on historical
6550.020	Building Site Expenses Buildings & Grounds Maintenance	3,000.00	3,000.00	0.00	0.0%	1,265.80	3,737.92	
6550.060	Building Site Expenses Electricity	20,000.00	20,000.00	0.00	0.0%	17,721.00	41,544.00	
6550.270	Building Site Expenses Telephone	1,500.00	2,000.00	(500.00)	-25.0%	673.53	1,678.76	
6700.100	Other Maint. & Svcs Payment to Sewer Utility	138,328.00	138,328.00	0.00	0.0%	0.00	125,033.20	
6700.400	Other Maint. & Svcs State Waste Water Sludge Fees	0.00	0.00	0.00	N/A	0.00	79.56	
6700.500	Other Maint. & Svcs Water & Wastewater Construction	1,036.00	761.00	275.00	36.1%	0.00	632.33	
6700.650	Other Maint. & Svcs Tipping Fees	0.00	0.00	0.00	N/A	0.00	2,198.85	
	<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>	\$245,774.00	\$205,379.00	\$40,395.00	19.7%	\$97,605.13	\$215,529.50	

Worcester County FY24

535 - WWW Landings Budget Requested

Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount	2022 Actual Amount	Department Requested Comments
<i>OTHR CHGS - Other Charges</i>								
7000.060	Travel, Training & Expense Educational Training	396.00	396.00	0.00	0.0%	0.00	411.48	
7170.010	Benefits & Insurance Allowance for COLA	6,823.00	0.00	6,823.00	N/A	0.00	0.00	Proposed COLA
7170.100	Benefits & Insurance Property & Liability Insurance	2,000.00	2,000.00	0.00	0.0%	0.00	1,867.67	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$9,219.00	\$2,396.00	\$6,823.00	284.8%	\$0.00	\$2,279.15	
<i>INTFND CHGS - Interfund Charges</i>								
8010.030	Interfund Treasurer's Support - Salary	2,151.00	2,151.00	0.00	0.0%	0.00	1,989.09	
8010.040	Interfund Treasurer's Support - Fringe	1,001.00	1,001.00	0.00	0.0%	0.00	922.74	
8010.050	Interfund Public Works & Admin - Benefits	1,697.00	1,697.00	0.00	0.0%	0.00	1,736.92	
8010.060	Interfund Public Works & Admin - Salaries	3,646.00	3,646.00	0.00	0.0%	0.00	3,744.16	
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>		\$8,495.00	\$8,495.00	\$0.00	0.0%	\$0.00	\$8,392.91	
<i>CAP EQ - Capital Equipment</i>								
9100.010	Depreciation Depreciation Expense	0.00	0.00	0.00	N/A	0.00	239,365.92	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$239,365.92	
<b>EXPENSES Total</b>		\$431,933.00	\$377,209.00	\$54,724.00	14.5%	\$167,765.00	\$606,916.27	
<b>Fund EXPENSE Total: 535 - Landings</b>		\$431,933.00	\$377,209.00	\$54,724.00	14.5%	\$167,765.00	\$606,916.27	
<b>EXPENSE GRAND Totals:</b>		\$431,933.00	\$377,209.00	\$54,724.00	14.5%	\$167,765.00	\$606,916.27	

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

**Lighthouse Sound Service Area**

<u>Account Name</u>	<u>FY24 Budget</u>	<u>FY23 Budget</u>	<u>\$ Variance</u>	<u>% Variance</u>	<u>FY23 Actual</u>	<u>FY22 Actual</u>	<u>FY21 Actual</u>
Charges for Services	117,188	107,300	9,888	9%	56,814	102,560	100,200
Interest & Penalties	700	700	-	0%	314	823	
Other Revenue	-	-	-	N/A	80	322	294
<b>Total Revenues</b>	<b>117,888</b>	<b>108,000</b>	<b>9,888.00</b>	<b>9%</b>	<b>57,208</b>	<b>103,705</b>	<b>100,494</b>
Personnel Services	68,982	64,661	4,321	7%	19,231	62,314	58,453
Supplies & Materials	10,369	12,423	(2,054)	-17%	4,844	7,885	12,492
Maintenance & Services	30,178	26,819	3,359	13%	12,231	29,999	40,813
Other Charges	3,826	1,178	2,648	225%		805	663
Interfund Charges	3,720	3,720	0	0%		3,602	3,445
Depreciation Expense	-	-	-	N/A		5,276	1,319
Capital Outlay	-	-	-	N/A			
<b>Total Expenses</b>	<b>117,075</b>	<b>108,801</b>	<b>8,274</b>	<b>8%</b>	<b>36,306</b>	<b>109,881</b>	<b>117,185</b>
<b>Net Income (Loss)</b>	<b>813</b>	<b>(801)</b>	<b>1,614</b>	<b>-201%</b>	<b>20,902</b>	<b>(6,176)</b>	<b>(16,691)</b>

**Proposed Quarterly Rates**

	<u>FY24</u>	<u>FY23</u>	<u>\$ Change</u>	<u>% Change</u>
Domestic Sewer Only (flat rate/private wells)	242.00	230.00	12.00	5%
Sewer Accessibility charge per EDU	114.00	107.00	7.00	7%



Worcester County FY24		540 - WWW Lighthouse Sound Budget Requested						
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount	2022 Actual Amount	Department Requested Comments
Fund: 540 - Lighthouse Sound REVENUES								
CHG SVC - Charges for Services								
5010-100	Domestic Sewer Service	107,500.00	96,600.00	10,900.00	11%	52,320.00	91,160.00	Proposed rate increase 5%, \$12 Qtr
5020	Additional Assessments - Accessibility	9,688.00	10,700.00	(1,012.00)	-9%	4,494.00	9,600.00	Decreased accessibility, once connected converts to usage. Proposed 7% rate increase, \$7 Qtr
5825	Future Capital Development Reven	0.00	0.00	0.00	N/A	0.00	1,800.00	
Account Classification Total: CHG SVC - Charges for Services		\$117,188.00	\$107,300.00	\$9,888.00	9%	\$56,814.00	\$102,560.00	
INT/PEN - Interest & Penalties								
4710	Penalty/Fees	700.00	700.00	0.00	0%	314.21	822.98	
Account Classification Total: INT/PEN - Interest & Penalties		\$700.00	\$700.00	\$0.00	0%	\$314.21	\$822.98	
OTH REV - Other Revenue								
5850	Other Revenue	0.00	0.00	0.00	N/A	79.81	321.69	
Account Classification Total: OTH REV - Other Revenue		\$0.00	\$0.00	\$0.00	0%	\$79.81	\$321.69	
TRMS IN - Transfers In								
5975-100	Transfers From (To) Reserve	(813.00)	801.00	(1,614.00)	-201%	0.00	0.00	Balance budget
Account Classification Total: TRMS IN - Transfers In		(\$813.00)	\$801.00	(\$1,614.00)	-201%	\$0.00	\$0.00	
REVENUES Total:		\$117,075.00	\$108,801.00	\$8,274.00	8%	\$57,208.02	\$103,704.67	
Fund REVENUE	Total: 540 - Lighthouse Sound	\$117,075.00	\$108,801.00	\$8,274.00	8%	\$57,208.02	\$103,704.67	

Worcester County FY24

540 Lighthouse Sound Budget Requested

Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount	2022 Actual Amount	Department Requested Comments
<b>Fund: 540 - Lighthouse Sound EXPENSES</b>								
<i>PERSS SVCS - Personnel Services</i>								
6000.100	Personnel Services Salaries	6,000.00	2,000.00	4,000.00	200.0%	3,003.14	7,987.26	Increase based on historical
6000.200	Personnel Services Salaries-Support Group	32,774.00	34,867.00	(2,093.00)	-6.0%	12,135.02	33,206.15	Reduction based on historical
6000.300	Personnel Services Salaries-Construction	2,812.00	2,480.00	332.00	13.4%	0.00	217.25	
6000.400	Personnel Services Overtime Pay	0.00	1,000.00	(1,000.00)	-100.0%	13.31	1,161.66	Reduced based on historical
6010.100	Benefits Fica & Fringe Benefits	24,277.00	21,648.00	2,629.00	12.1%	4,079.48	18,205.26	Proposed COLA, Benefits
6010.900	Benefits OPEB contribution	3,119.00	2,666.00	453.00	17.0%	0.00	1,535.92	
	<b>Account Classification Total: PERSS SVCS - Personnel Services</b>	<b>\$68,982.00</b>	<b>\$64,661.00</b>	<b>\$4,321.00</b>	<b>6.7%</b>	<b>\$19,230.95</b>	<b>\$62,313.50</b>	
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>								
6100.010	Administrative Expense Administrative Expenses	875.00	875.00	0.00	0.0%	122.23	556.49	
6110.060	Supplies & Equipment Chemicals	4,000.00	6,000.00	(2,000.00)	-33.3%	1,859.60	2,256.20	Decrease based on historical
6110.090	Supplies & Equipment Computers & Printers	0.00	54.00	(54.00)	-100.0%	0.00	0.00	
6110.340	Supplies & Equipment Safety Program Equipment	324.00	324.00	0.00	0.0%	0.00	359.34	
6110.390	Supplies & Equipment Small Equipment	0.00	0.00	0.00	N/A	0.00	217.19	
6150.050	Uniforms & Personal Equipment Uniforms	170.00	170.00	0.00	0.0%	0.00	451.70	
6200.010	Other Supplies & Materials Lab Testing	5,000.00	5,000.00	0.00	0.0%	2,862.00	4,044.00	
	<b>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</b>	<b>\$10,369.00</b>	<b>\$12,423.00</b>	<b>(\$2,054.00)</b>	<b>-16.5%</b>	<b>\$4,843.83</b>	<b>\$7,884.92</b>	
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>								
6500.010	Systems Maintenance Collection System Maintenance	5,500.00	5,500.00	0.00	0.0%	3,663.06	5,711.61	
6500.030	Systems Maintenance Wastewater Treatment Plant Maint	8,000.00	5,000.00	3,000.00	60.0%	3,461.54	8,631.37	Increase cost PH meters, valves & repairs
6530.100	Consulting Services Professional Fees	507.00	507.00	0.00	0.0%	0.00	321.60	
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	3,591.00	5,562.00	(1,971.00)	-35.4%	0.00	5,009.07	Decrease based on historical
6550.020	Building Site Expenses Buildings & Grounds Maintenance	500.00	500.00	0.00	0.0%	147.59	31.30	
6550.060	Building Site Expenses Electricity	10,000.00	8,000.00	2,000.00	25.0%	4,781.29	9,782.05	Inflation
6550.270	Building Site Expenses Telephone	836.00	836.00	0.00	0.0%	177.13	438.63	
6700.500	Other Maint. & Svcs Water & Wastewater Construction	1,244.00	914.00	330.00	36.1%	0.00	73.82	
	<b>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</b>	<b>\$30,178.00</b>	<b>\$26,819.00</b>	<b>\$3,359.00</b>	<b>12.5%</b>	<b>\$12,230.61</b>	<b>\$29,999.45</b>	
<i>OTHR CHGS - Other Charges</i>								
7000.060	Travel, Training & Expense Educational Training	178.00	178.00	0.00	0.0%	0.00	190.87	
7170.010	Benefits & Insurance Allowance for COLA	2,648.00	0.00	2,648.00	N/A	0.00	0.00	Proposed COLA
7170.100	Benefits & Insurance Property & Liability Insurance	1,000.00	1,000.00	0.00	0.0%	0.00	613.73	
	<b>Account Classification Total: OTHR CHGS - Other Charges</b>	<b>\$3,826.00</b>	<b>\$1,178.00</b>	<b>\$2,648.00</b>	<b>224.8%</b>	<b>\$0.00</b>	<b>\$804.60</b>	

540 Lighthouse Sound Budget Requested

Worcester County FY24		540 Lighthouse Sound Budget Requested						
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount	2022 Actual Amount	Department Requested Comments
<i>INTFND CHGS - Interfund Charges</i>								
8010.030	Interfund Treasurer's Support - Salary	1,434.00	1,434.00	0.00	0.0%	0.00	1,326.06	
8010.040	Interfund Treasurer's Support - Fringe	667.00	667.00	0.00	0.0%	0.00	615.16	
8010.050	Interfund Public Works & Admin - Benefits	514.00	514.00	0.00	0.0%	0.00	526.34	
8010.060	Interfund Public Works & Admin - Salaries	1,105.00	1,105.00	0.00	0.0%	0.00	1,134.59	
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>		\$3,720.00	\$3,720.00	\$0.00	0.0%	\$0.00	\$3,602.15	
<i>CAP EQ - Capital Equipment</i>								
9100.010	Depreciation Expense	0.00	0.00	0.00	N/A	0.00	5,276.22	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$5,276.22	
<i>EXPENSES Total</i>		\$117,075.00	\$108,801.00	\$8,274.00	7.6%	\$36,305.39	\$109,880.84	
<i>Fund EXPENSE Total: 540 - Lighthouse Sound</i>		\$117,075.00	\$108,801.00	\$8,274.00	7.6%	\$36,305.39	\$109,880.84	
<i>EXPENSE GRAND Totals:</i>		\$117,075.00	\$108,801.00	\$8,274.00	7.6%	\$36,305.39	\$109,880.84	

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

**Mystic Harbour Service Area**

<b><u>Account Name</u></b>	<b><u>FY24 Budget</u></b>	<b><u>FY23 Budget</u></b>	<b><u>\$ Variance</u></b>	<b><u>% Variance</u></b>	<b><u>FY23 Actual</u></b>	<b><u>FY22 Actual</u></b>	<b><u>FY21 Actual</u></b>
Charges for Services	1,305,476	1,431,161	(125,685)	-9%	826,727	1,399,952	1,350,830
Interest & Penalties	15,000	15,000	-	0%	7,936	16,822	696
Other Revenue	-	-	-	N/A	110,456	485,017	113,005
Transfer From Other Funds	138,328	138,328	-	N/A		12,427	144,668
<b>Total Revenues</b>	<b>1,458,804</b>	<b>1,584,489</b>	<b>(125,685)</b>	<b>-8%</b>	<b>945,119</b>	<b>1,914,218</b>	<b>1,609,199</b>
Personnel Services	728,562	724,484	4,078	1%	172,803	500,093	445,437
Supplies & Materials	238,856	244,231	(5,375)	-2%	107,284	233,707	196,669
Maintenance & Services	814,744	687,229	127,515	19%	443,074	683,275	704,921
Other Charges	57,492	20,112	37,380	186%		24,077	19,769
Interfund Charges	99,999	99,999	0	0%		99,158	95,368
Depreciation Expense				N/A		616,533	611,081
Capital Outlay	60,000	128,000	(68,000)	-53%	53,416		-
<b>Total Expenses</b>	<b>1,999,653</b>	<b>1,904,055</b>	<b>95,598</b>	<b>5%</b>	<b>776,577</b>	<b>2,156,843</b>	<b>2,073,245</b>
<b>Net Income (Loss)</b>	<b>(540,849)</b>	<b>(319,566)</b>	<b>(221,283)</b>	<b>69%</b>	<b>168,542</b>	<b>(242,625)</b>	<b>(464,046)</b>

See the next page for the Proposed Quarterly Rates.

**Mystic Harbour Proposed Quarterly Rates**

	<b><u>FY24</u></b>	<b><u>FY23</u></b>	<b><u>\$ Change</u></b>	<b><u>% Change</u></b>
Sewer Debt Service charge per EDU	66.00	66.00	-	0%
Oyster Debt Service per EDU	18.00	18.00	-	0%
Domestic Water & Sewer Base Fee	215.00	195.80	19.20	10%
Domestic Water & Sewer Usage Range (per 1k gal)				
0 - 10,000 Gallons	1.60	1.60	-	0%
10,001 - 25,000 Gallons	3.50	3.50	-	0%
25,001 - 35,000 Gallons	6.00	6.00	-	0%
35,001 - 45,000 Gallons	9.00	9.00	-	0%
over 45,000 Gallons	15.00	15.00	-	0%
Domestic Sewer Only (flat rate)	212.66	193.33	19.34	10%
Commercial Water & Sewer Base & Usage Range (per 1k gal)				
1 EDU	249.70	249.70	-	0%
0 - 10,000 Gallons	4.00	4.00	-	0%
10,001 - 27,000 Gallons	6.00	6.00	-	0%
over 27,000 Gallons	10.00	10.00	-	0%
2 EDU's	346.50	346.50	-	0%
0 - 10,000 Gallons	4.00	4.00	-	0%
10,001 - 54,000 Gallons	6.00	6.00	-	0%
over 54,000 Gallons	10.00	10.00	-	0%
3-13 EDU's	693.00	693.00	-	0%
0 - 10,000 Gallons	4.00	4.00	-	0%
10,001 - 351,000 Gallons	6.00	6.00	-	0%
over 351,000 Gallons	10.00	10.00	-	0%
14-24 EDU's	1,039.50	1,039.50	-	0%
0 - 10,000 Gallons	4.00	4.00	-	0%
10,001 - 648,000 Gallons	6.00	6.00	-	0%
over 648,000 Gallons	10.00	10.00	-	0%
25-39 EDU's	1,386.00	1,386.00	-	0%
0 - 10,000 Gallons	4.00	4.00	-	0%
10,001 - 1,053,000 Gallons	6.00	6.00	-	0%
over 1,053,000 Gallons	10.00	10.00	-	0%
40+ EDU's	2,079.00	2,079.00	-	0%
0 - 10,000 Gallons	4.00	4.00	-	0%
10,001 - 1,250,000 Gallons	6.00	6.00	-	0%
over 1,250,000 Gallons	10.00	10.00	-	0%
Water & Sewer Accessibility charge per EDU	-	165.00	(165.00)	-100% (no longer charged if 80% connected)
Wastewater Treatment rate (per 1K gal)	20.00	20.00	-	0%

Worcester County FY24		545 - WWW Mystic Harbour Budget Requested						
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount	2022 Actual Amount	Department Requested Comments
<b>Fund: 545 - Mystic Harbour</b>								
<b>REVENUES</b>								
<i>CHG SVC - Charges for Services</i>								
5000.100	Domestic Water Service	362,052.00	325,409.00	36,643.00	11%	165,666.60	298,798.00	Proposed rate increase 9%, \$3.75 Qtr
5000.200	Domestic Water Usage	70,000.00	70,000.00	0.00	0%	40,599.27	65,853.25	
5005.100	Commercial Water Service	76,481.00	66,568.00	9,913.00	15%	36,520.71	63,743.00	Proposed Rate Increase 10%
5005.200	Commercial Water Usage	45,000.00	45,000.00	0.00	0%	30,744.91	45,581.12	Proposed rate increase 10%
5010.100	Domestic Sewer Service	490,188.00	434,413.00	55,775.00	13%	223,810.94	399,222.00	Proposed rate increase 10%, \$14.40 Qtr
5010.200	Domestic Sewer Usage	75,000.00	75,000.00	0.00	0%	45,213.63	77,738.45	
5015.100	Commercial Sewer Service	69,755.00	59,436.00	10,319.00	17%	32,270.80	50,961.00	Proposed rate increase 10%
5015.200	Commercial Sewer Usage	85,000.00	85,000.00	0.00	0%	75,974.97	92,695.30	
5020.100	Additional Assessments - Accessibility Water Accessibility	0.00	67,890.00	(67,890.00)	-100%	34,042.50	60,750.00	Remove Accessibility-80% connected
5020.200	Additional Assessments - Accessibility Sewer Accessibility	0.00	167,445.00	(167,445.00)	-100%	90,157.50	150,300.00	Remove Accessibility-80% connected
5040	Hook-Ups	32,000.00	35,000.00	(3,000.00)	-9%	16,225.00	39,610.00	Reduction in plumbing permits
5825	Future Capital Development Reven	0.00	0.00	0.00	N/A	35,500.00	54,700.00	
Account Classification Total: CHG SVC - Charges for Services		\$1,305,476.00	\$1,431,161.00	(\$125,685.00)	-9%	\$826,726.83	\$1,399,952.12	
<i>INT/PEN - Interest &amp; Penalties</i>								
4700	Interest On Investments	0.00	0.00	0.00	N/A	0.00	53.58	
4710	Penalty/Fees	15,000.00	15,000.00	0.00	0%	7,935.97	16,768.48	
Account Classification Total: INT/PEN - Interest & Penalties		\$15,000.00	\$15,000.00	\$0.00	0%	\$7,935.97	\$16,822.06	
<i>OTH REV - Other Revenue</i>								
5042	Equity Contribution	0.00	0.00	0.00	N/A	109,206.50	336,728.00	
5850	Other Revenue	0.00	0.00	0.00	N/A	1,249.63	35,683.47	
Account Classification Total: OTH REV - Other Revenue		\$0.00	\$0.00	\$0.00	0%	\$110,456.13	\$372,411.47	
<i>TRNS IN - Transfers In</i>								
5510	Transfers From Other Funds	138,328.00	138,328.00	0.00	0%	0.00	125,033.20	
5975.100	Transfers From (To) Reserve	540,849.00	319,566.00	221,283.00	69%	0.00	0.00	Remove Accessibility. Plant maintenance
Account Classification Total: TRNS IN - Transfers In		\$679,177.00	\$457,894.00	\$221,283.00	48%	\$0.00	\$125,033.20	
REVENUES Total		\$1,999,653.00	\$1,904,055.00	\$95,598.00	5%	\$945,118.93	\$1,914,218.85	
Fund REVENUE Total: 545 - Mystic Harbour		\$1,999,653.00	\$1,904,055.00	\$95,598.00	5%	\$945,118.93	\$1,914,218.85	

Worcester County FY24		545 - WWW Mystic Harbour Budget Requested						
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount	2022 Actual Amount	Department Requested Comments
<b>Fund: 545 - Mystic Harbour</b>								
<b>EXPENSES</b>								
<i>PERS SVCS - Personnel Services</i>								
6000.100	Personnel Services Salaries	30,000.00	10,000.00	20,000.00	200.0%	14,040.90	36,772.02	Increase based on historical
6000.200	Personnel Services Salaries-Support Group	388,439.00	413,243.00	(24,804.00)	-6.0%	114,698.10	277,680.29	Reduction based on historical
6000.300	Personnel Services Salaries-Construction	11,718.00	14,333.00	(2,615.00)	-18.2%	2,700.32	8,394.28	Reduction based on historical
6000.400	Personnel Services Overtime Pay	16,000.00	20,000.00	(4,000.00)	-20.0%	6,116.40	14,194.23	Reduction based on historical
6010.100	Benefits Fica & Fringe Benefits	250,143.00	237,605.00	12,538.00	5.3%	35,247.29	151,074.66	Proposed COLA, Benefits
6010.900	Benefits OPEB contribution	32,262.00	29,303.00	2,959.00	10.1%	0.00	11,977.80	Proposed OPEB COLA
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$728,562.00	\$724,484.00	\$4,078.00	0.6%	\$172,803.01	\$500,093.28	
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>								
6100.010	Administrative Expense Administrative Expenses	5,000.00	14,735.00	(9,735.00)	-66.1%	296.74	3,816.35	Reduction based on historical
6110.060	Supplies & Equipment Chemicals	200,000.00	200,000.00	0.00	0.0%	99,818.68	168,671.85	
6110.090	Supplies & Equipment Computers & Printers	0.00	640.00	(640.00)	-100.0%	0.00	0.00	
6110.340	Supplies & Equipment Safety Program Equipment	3,840.00	3,840.00	0.00	0.0%	137.04	3,794.50	
6110.390	Supplies & Equipment Small Equipment	0.00	0.00	0.00	N/A	186.69	1,925.80	
6110.420	Supplies & Equipment Tools & Supplies	3,000.00	3,000.00	0.00	0.0%	873.88	4,669.19	
6150.050	Uniforms & Personal Equipment Uniforms	2,016.00	2,016.00	0.00	0.0%	0.00	3,786.36	
6200.010	Other Supplies & Materials Lab Testing	15,000.00	10,000.00	5,000.00	50.0%	5,234.00	15,808.00	Increase cost to Town of OC
6200.030	Other Supplies & Materials Testing Supplies	10,000.00	10,000.00	0.00	0.0%	736.77	8,020.59	
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$238,856.00	\$244,231.00	(\$5,375.00)	-2.2%	\$107,283.80	\$210,492.64	
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>								
6500.010	Systems Maintenance Collection System Maintenance	50,000.00	50,000.00	0.00	0.0%	10,521.40	41,311.78	
6500.020	Systems Maintenance Water Plant/System Maint	146,000.00	136,500.00	9,500.00	7.0%	76,912.57	96,892.08	Inflation
6500.030	Systems Maintenance Wastewater Treatment Plant Maint	140,000.00	70,000.00	70,000.00	100.0%	35,704.25	129,489.31	Inflation. Increased Flow
6500.040	Systems Maintenance WWW Paving	4,000.00	4,000.00	0.00	0.0%	1,212.00	3,401.67	
6500.070	Systems Maintenance Contractor Water Install/Repair	20,000.00	10,000.00	10,000.00	100.0%	13,850.00	29,350.00	Historic. Inflation costs
6500.075	Systems Maintenance Contractor Sewer Install/Repair	5,000.00	5,000.00	0.00	0.0%	1,250.00	0.00	
6530.100	Consulting Services Professional Fees	8,873.00	8,873.00	0.00	0.0%	0.00	2,520.00	

Worcester County FY24		545 - WWW Mystic Harbour Budget Requested						
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount	2022 Actual Amount	Department Requested Comments
6540.090	Vehicle Operating Expenses Vehicle/Equip Support Group	42,560.00	65,920.00	(23,360.00)	-35.4%	0.00	41,864.58	Reduction based on historical
6550.020	Building Site Expenses Buildings & Grounds Maintenance	10,000.00	10,000.00	0.00	0.0%	5,670.11	12,986.74	
6550.060	Building Site Expenses Electricity	200,000.00	200,000.00	0.00	0.0%	110,841.45	190,336.99	
6550.270	Building Site Expenses Telephone	7,130.00	7,130.00	0.00	0.0%	3,862.46	8,762.70	
6700.100	Other Maint. & Svcs Payment to Sewer Utility	100,000.00	70,000.00	30,000.00	42.9%	145,141.95	73,981.00	Historic costs
6700.150	Other Maint. & Svcs Payment to Water Utility Effluent	40,000.00	30,000.00	10,000.00	33.3%	13,988.43	40,205.06	Historic, Inflation costs
6700.400	Other Maint. & Svcs State Waste Water Sludge Fees	1,000.00	1,000.00	0.00	0.0%	458.75	359.38	
6700.500	Other Maint. & Svcs Water & Wastewater Construction	5,181.00	3,806.00	1,375.00	36.1%	0.00	3,446.56	Increase construction allocation
6700.650	Other Maint. & Svcs Tipping Fees	35,000.00	15,000.00	20,000.00	133.3%	23,660.80	8,366.85	Increase in sludge hauling
<b>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</b>		<b>\$814,744.00</b>	<b>\$687,229.00</b>	<b>\$127,515.00</b>	<b>18.6%</b>	<b>\$443,074.17</b>	<b>\$683,274.70</b>	
<b>OTHR CHGS - Other Charges</b>								
7000.060	Travel, Training & Expense Educational Training	2,112.00	2,112.00	0.00	0.0%	0.00	1,599.94	
7170.010	Benefits & Insurance Allowance for COLA	37,380.00	0.00	37,380.00	N/A	0.00	0.00	Proposed COLA
7170.100	Benefits & Insurance Property & Liability Insurance	18,000.00	18,000.00	0.00	0.0%	0.00	22,477.11	
<b>Account Classification Total: OTHR CHGS - Other Charges</b>		<b>\$57,492.00</b>	<b>\$20,112.00</b>	<b>\$37,380.00</b>	<b>185.9%</b>	<b>\$0.00</b>	<b>\$24,077.05</b>	
<b>INTFND CHGS - Interfund Charges</b>								
8010.030	Interfund Treasurer's Support - Salary	22,942.00	22,942.00	0.00	0.0%	0.00	21,216.95	
8010.040	Interfund Treasurer's Support - Fringe	10,677.00	10,677.00	0.00	0.0%	0.00	9,842.54	
8010.050	Interfund Public Works & Admin - Benefits	21,082.00	21,082.00	0.00	0.0%	0.00	21,579.87	
8010.060	Interfund Public Works & Admin - Salaries	45,298.00	45,298.00	0.00	0.0%	0.00	46,518.38	
<b>Account Classification Total: INTFND CHGS - Interfund Charges</b>		<b>\$99,999.00</b>	<b>\$99,999.00</b>	<b>\$0.00</b>	<b>0.0%</b>	<b>\$0.00</b>	<b>\$99,157.74</b>	
<b>CAP EQ - Capital Equipment</b>								
9010.090	Capital Equipment Other WWW Equipment	60,000.00	128,000.00	(68,000.00)	-53.1%	53,415.70	23,214.05	WTP Backwash Pond Cleaning \$40,000, WWTP Mobile Belt Filter Press \$20,000
9100.010	Depreciation Expense	0.00	0.00	0.00	N/A	0.00	616,533.38	
<b>Account Classification Total: CAP EQ - Capital Equipment</b>		<b>\$60,000.00</b>	<b>\$128,000.00</b>	<b>(\$68,000.00)</b>	<b>-53.1%</b>	<b>\$53,415.70</b>	<b>\$639,747.43</b>	
<b>EXPENSES Total</b>		<b>\$1,999,653.00</b>	<b>\$1,904,055.00</b>	<b>\$95,598.00</b>	<b>5.0%</b>	<b>\$776,576.68</b>	<b>\$2,156,842.84</b>	
<b>Fund EXPENSE Total: 545 - Mystic Harbour</b>		<b>\$1,999,653.00</b>	<b>\$1,904,055.00</b>	<b>\$95,598.00</b>	<b>5.0%</b>	<b>\$776,576.68</b>	<b>\$2,156,842.84</b>	
<b>EXPENSE GRAND Totals:</b>		<b>\$1,999,653.00</b>	<b>\$1,904,055.00</b>	<b>\$95,598.00</b>	<b>5.0%</b>	<b>\$776,576.68</b>	<b>\$2,156,842.84</b>	



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

**Newark Service Area**

<u>Account Name</u>	<u>FY24 Budget</u>	<u>FY23 Budget</u>	<u>\$ Variance</u>	<u>% Variance</u>	<u>FY23 Actual</u>	<u>FY22 Actual</u>	<u>FY21 Actual</u>
Charges for Services	175,340	175,372	(32)	0%	81,997	168,562	177,752
Interest & Penalties	2,500	2,000	500	25%	1,930	3,587	125
Other Revenue	3,000	25,632	(22,632)	-88%	14,950	29,005	25,039
Transfer To/From Reserve	26,195					2,048,269	
<b>Total Revenues</b>	<b>207,035</b>	<b>203,004</b>	<b>4,031</b>	<b>2%</b>	<b>98,877</b>	<b>2,249,423</b>	<b>202,916</b>
Personnel Services	113,098	106,563	6,535	6%	44,340	120,644	113,764
Supplies & Materials	13,824	12,255	1,569	13%	4,292	10,817	11,458
Maintenance & Services	53,661	56,969	(3,308)	-6%	30,558	51,278	84,614
Other Charges	6,777	1,397	5,380	385%	-	1,783	1,491
Interfund Charges	6,463	6,463	0	0%	-	6,385	6,135
Depreciation Expense	-	-	-	N/A	-	98,623	28,716
Capital Outlay	-	-	-	N/A	-	-	-
<b>Total Expenses</b>	<b>193,823</b>	<b>183,647</b>	<b>10,176</b>	<b>6%</b>	<b>79,190</b>	<b>289,530</b>	<b>246,178</b>
<b>Net Income (Loss)</b>	<b>13,212</b>	<b>19,357</b>	<b>(6,145)</b>	<b>-32%</b>	<b>19,687</b>	<b>1,959,893</b>	<b>(43,262)</b>

**Proposed Quarterly Rates**

	<u>FY24</u>	<u>FY23</u>	<u>\$ Change</u>	<u>% Change</u>
Debt service per EDU	27.00	27.00	-	0%
Sewer debt service per EDU	55.00	55.00	-	N/A
Domestic Water & Sewer Base Fee	230.00	222.00	8.00	4%
Domestic Water & Sewer Usage Range (per 1k gal) 0 - 3,000 Gallons	-	-	-	0%
Commercial Water & Sewer Base Fee	286.00	274.00	12.00	4%
Commercial Water & Sewer Usage Range (per 1k gal) 0 - 3,000 Gallons	-	-	-	0%
over 3,000 Gallons	14.00	14.00	-	0%

Worcester County FY24		550 - WWW Newark Budget Requested							
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount	2022 Actual Amount	Department Requested Comments	
<b>Fund: 550 - Newark</b>									
REVENUES									
<i>CHG SVC - Charges for Services</i>									
5000.100	Domestic Water Service	55,848.00	53,100.00	2,748.00	5%	27,084.00	52,272.00	Proposed Rate Increase 4%, \$4 Qtr	
5000.200	Domestic Water Usage	11,000.00	11,000.00	0.00	0%	6,377.54	12,495.98		
5005.100	Commercial Water Service	6,080.00	5,720.00	360.00	6%	2,740.00	5,320.00		
5005.200	Commercial Water Usage	4,000.00	4,000.00	0.00	0%	1,097.95	1,707.65		
5010.100	Domestic Sewer Service	51,852.00	49,212.00	2,640.00	5%	25,086.00	48,384.00	Proposed Rate Increase 4%, \$4 Qtr	
5010.200	Domestic Sewer Usage	10,000.00	10,000.00	0.00	0%	5,970.61	11,849.38		
5015.100	Commercial Sewer Service	25,260.00	24,340.00	920.00	4%	12,330.00	23,940.00		
5015.200	Commercial Sewer Usage	3,000.00	3,000.00	0.00	0%	1,310.75	1,942.85		
5040	Hook-Ups	8,300.00	15,000.00	(6,700.00)	-45%	0.00	8,850.00	Reduced hook ups	
5825	Future Capital Development Reven	0.00	0.00	0.00	N/A	0.00	1,800.00		
Account Classification Total: CHG SVC - Charges for Services		\$175,340.00	\$175,372.00	(\$32.00)	0%	\$81,996.85	\$168,561.86		
<i>INT/PEN - Interest &amp; Penalties</i>									
4710	Penalty/Fees	2,500.00	2,000.00	500.00	25%	1,929.96	3,586.68		
Account Classification Total: INT/PEN - Interest & Penalties		\$2,500.00	\$2,000.00	\$500.00	25%	\$1,929.96	\$3,586.68		
<i>MISC - Miscellaneous</i>									
4270	Rents-Tower Site/Contrib & Donat	26,195.00	0.00	26,195.00	N/A	14,856.94	0.00	Previously charged to Other Rev	
Account Classification Total: MISC - Miscellaneous		\$26,195.00	\$0.00	\$26,195.00		\$14,856.94	\$0.00		
<i>OTH REV - Other Revenue</i>									
5850	Other Revenue	3,000.00	25,632.00	(22,632.00)	-88%	92.97	29,004.78	RCL Tower Rent to Tower Rent GL	
Account Classification Total: OTH REV - Other Revenue		\$3,000.00	\$25,632.00	(\$22,632.00)	-88%	\$92.97	\$29,004.78		
<i>TRNS IN - Transfers In</i>									
5975.100	Transfers From (To) Reserve	(13,212.00)	(19,357.00)	6,145.00	-32%	0.00	0.00	Balance Budget	
5975.200	Transfers From Other Funds	0.00	0.00	0.00	N/A	0.00	2,048,269.00		
Account Classification Total: TRNS IN - Transfers In		(\$13,212.00)	(\$19,357.00)	\$6,145.00	-32%	\$0.00	\$2,048,269.00		
REVENUES Total		\$193,823.00	\$183,647.00	\$10,176.00	6%	\$98,876.72	\$2,249,422.32		
0 - Newark		\$193,823.00	\$183,647.00	\$10,176.00	6%	\$98,876.72	\$2,249,422.32		

Worcester County FY24		550 - WWW Newark Budget Requested						
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount	2022 Actual Amount	Department Requested Comments
<b>Fund: 550 - Newark</b>								
<b>EXPENSES</b>								
<i>PERS SVCS - Personnel Services</i>								
6000.100	Personnel Services Salaries	8,436.00	3,000.00	5,436.00	181.2%	5,156.64	6,229.90	Longevity, Increase to historical
6000.200	Personnel Services Salaries-Support Group	54,624.00	58,112.00	(3,488.00)	-6.0%	28,509.19	71,020.13	Reduced Support Allocation
6000.300	Personnel Services Salaries-Construction	4,687.00	4,133.00	554.00	13.4%	0.00	1,815.35	
6000.400	Personnel Services Overtime Pay	1,000.00	1,000.00	0.00	0.0%	855.36	2,588.60	
6010.100	Benefits Fica & Fringe Benefits	39,302.00	35,897.00	3,405.00	9.5%	9,818.76	36,059.99	Proposed COLA, Benefits
6010.900	Benefits OPEB contribution	5,049.00	4,421.00	628.00	14.2%	0.00	2,930.40	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$113,098.00	\$106,563.00	\$6,535.00	6.1%	\$44,339.95	\$120,644.37	
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>								
6100.010	Administrative Expense Administrative Expenses	1,000.00	1,641.00	(641.00)	-39.1%	0.00	383.47	
6110.060	Supplies & Equipment Chemicals	5,000.00	5,000.00	0.00	0.0%	1,976.70	2,537.80	
6110.090	Supplies & Equipment Computers & Printers	0.00	90.00	(90.00)	-100.0%	0.00	0.00	
6110.340	Supplies & Equipment Safety Program Equipment	540.00	540.00	0.00	0.0%	0.00	768.85	
6110.390	Supplies & Equipment Small Equipment	0.00	0.00	0.00	N/A	0.00	464.71	
6150.050	Uniforms & Personal Equipment Uniforms	284.00	284.00	0.00	0.0%	0.00	966.46	
6200.010	Other Supplies & Materials Lab Testing	5,000.00	2,700.00	2,300.00	85.2%	2,315.00	5,210.00	Inflation in testing supplies, increase in historical
6200.030	Other Supplies & Materials Testing Supplies	2,000.00	2,000.00	0.00	0.0%	0.00	485.62	
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$13,824.00	\$12,255.00	\$1,569.00	12.8%	\$4,291.70	\$10,816.91	
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>								
6500.010	Systems Maintenance Collection System Maintenance	5,000.00	5,000.00	0.00	0.0%	0.00	1,368.33	
6500.020	Systems Maintenance Water Plant/System Maint	12,000.00	12,000.00	0.00	0.0%	2,015.82	6,460.19	
6500.030	Systems Maintenance Wastewater Treatment Plant Maint	7,500.00	5,000.00	2,500.00	50.0%	20,731.59	10,923.50	Increase cost lagoon maintenance
6500.070	Systems Maintenance Contractor Water Install/Repair	4,000.00	6,000.00	(2,000.00)	-33.3%	0.00	4,900.00	Decrease in installs
6530.100	Consulting Services Professional Fees	676.00	676.00	0.00	0.0%	0.00	192.00	
6540.090	Vehicle Operating Expenses Vehicle/Equip-Support Group	5,985.00	9,270.00	(3,285.00)	-35.4%	0.00	10,672.30	Reduced Support allocation
6550.020	Building Site Expenses Buildings & Grounds Maintenance	1,000.00	1,000.00	0.00	0.0%	460.34	199.17	
6550.060	Building Site Expenses Electricity	16,000.00	16,000.00	0.00	0.0%	7,159.37	15,237.25	
6550.270	Building Site Expenses Telephone	500.00	500.00	0.00	0.0%	191.11	708.63	

Worcester County FY24		550 - WWW Newark Budget Requested						
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount	2022 Actual Amount	Department Requested Comments
6700.500	Other Maint. & Svcs Water & Wastewater Construction	1,000.00	1,523.00	(523.00)	-34.3%	0.00	616.81	
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$53,661.00	\$56,969.00	(\$3,308.00)	-5.8%	\$30,558.23	\$51,278.18	
<i>OTHR CHGS - Other Charges</i>								
7000.060	Travel, Training & Expense Educational Training	297.00	297.00	0.00	0.0%	0.00	408.38	
7170.010	Benefits & Insurance Allowance for COLA	5,380.00	0.00	5,380.00	N/A	0.00	0.00	Proposed COLA
7170.100	Benefits & Insurance Property & Liability Insurance	1,100.00	1,100.00	0.00	0.0%	0.00	1,374.64	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$6,777.00	\$1,397.00	\$5,380.00	385.1%	\$0.00	\$1,783.02	
<i>INTFND CHGS - Interfund Charges</i>								
8010.030	Interfund Treasurer's Support - Salary	1,649.00	1,649.00	0.00	0.0%	0.00	1,524.95	
8010.040	Interfund Treasurer's Support - Fringe	767.00	767.00	0.00	0.0%	0.00	707.43	
8010.050	Interfund Public Works & Admin - Benefits	1,285.00	1,285.00	0.00	0.0%	0.00	1,315.84	
8010.060	Interfund Public Works & Admin - Salaries	2,762.00	2,762.00	0.00	0.0%	0.00	2,836.49	
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>		\$6,463.00	\$6,463.00	\$0.00	0.0%	\$0.00	\$6,384.71	
<i>CAP EQ - Capital Equipment</i>								
9100.010	Depreciation Depreciation Expense	0.00	0.00	0.00	N/A	0.00	98,622.84	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$98,622.84	
<i>EXPENSES Total</i>		\$193,823.00	\$183,647.00	\$10,176.00	5.5%	\$79,189.88	\$289,530.03	
<i>Fund EXPENSE Total: 550 - Newark</i>		\$193,823.00	\$183,647.00	\$10,176.00	5.5%	\$79,189.88	\$289,530.03	

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

**Ocean Pines Service Area**

<b><u>Account Name</u></b>	<b><u>FY24 Budget</u></b>	<b><u>FY23 Budget</u></b>	<b><u>\$ Variance</u></b>	<b><u>% Variance</u></b>	<b><u>FY23 Actual</u></b>	<b><u>FY22 Actual</u></b>	<b><u>FY21 Actual</u></b>
Charges for Services	8,161,196	7,719,583	441,613	6%	4,017,320	7,485,469	7,516,579
Interest & Penalties	90,000	83,000	7,000	8%	44,882	97,057	4,850
Other Revenue	215,000	215,000	-	0%	483,153	309,868	1,116,255
Transfer To/From Other Funds	-	-	-	0%	972,527	-	1,889,213
<b>Total Revenues</b>	<b>8,556,196</b>	<b>8,017,583</b>	<b>538,613</b>	<b>7%</b>	<b>5,517,882</b>	<b>7,892,394</b>	<b>10,526,897</b>
Personnel Services	3,974,264	4,136,571	(162,307)	-4%	1,542,623	3,456,620	3,397,160
Supplies & Materials	727,180	547,854	179,326	33%	386,267	608,547	489,443
Maintenance & Services	2,603,917	2,472,007	131,910	5%	1,954,992	2,433,848	2,445,914
Other Charges	304,654	111,302	193,352	174%	5,390	112,086	98,881
Interfund Charges	501,171	501,171	0	0%	-	494,854	475,461
Depreciation Expense	-	-	-	N/A	-	1,609,056	1,563,010
Capital Outlay	463,860	315,000	148,860	47%	195,806	-	-
<b>Total Expenses</b>	<b>8,575,046</b>	<b>8,083,905</b>	<b>491,141</b>	<b>6%</b>	<b>4,085,078</b>	<b>8,715,011</b>	<b>8,469,869</b>
<b>Net Income (Loss)</b>	<b>(18,850)</b>	<b>(66,322)</b>	<b>47,472</b>	<b>-72%</b>	<b>1,432,804</b>	<b>(822,617)</b>	<b>2,057,028</b>

See the next page for the Proposed Quarterly Rates.

**Ocean Pines Proposed Quarterly Rates**

	<b><u>FY24</u></b>	<b><u>FY23</u></b>	<b><u>\$ Change</u></b>	<b><u>% Change</u></b>
Standard Water & Sewer Debt Service per EDU	36.00	36.00	-	0%
Supplemental Water & Sewer Debt Service per EDU	31.00	31.00	-	0%
Domestic Water & Sewer Base Fee	199.00	187.00	12.00	6%
Domestic Water & Sewer Usage Range (per 1k gal)				
0 - 10,000 Gallons	1.60	1.60	-	0%
10,001 - 25,000 Gallons	3.50	3.50	-	0%
25,001 - 35,000 Gallons	6.00	6.00	-	0%
35,001 - 45,000 Gallons	9.00	9.00	-	0%
over 45,000 Gallons	15.00	15.00	-	0%
Domestic Sewer Only (flat rate)	179.75	170.75	9.00	5%
White Horse Park Water & Sewer (flat rate per lot)	154.00	146.00	8.00	5%
Commercial Water & Sewer Base & Usage Range (per 1k gal)				
1 EDU	257.46	242.89	14.57	6%
0 - 10,000 Gallons	4.00	4.00	-	0%
10,001 - 27,000 Gallons	6.00	6.00	-	0%
over 27,000 Gallons	10.00	10.00	-	0%
2 EDU's	337.05	337.05	20.00	6%
0 - 10,000 Gallons	4.00	4.00	-	0%
10,001 - 54,000 Gallons	6.00	6.00	-	0%
over 54,000 Gallons	10.00	10.00	-	0%
3-13 EDU's	714.55	674.10	40.45	6%
0 - 10,000 Gallons	4.00	4.00	-	0%
10,001 - 351,000 Gallons	6.00	6.00	-	0%
over 351,000 Gallons	10.00	10.00	-	0%
14-24 EDU's	1,071.82	1,011.15	60.67	6%
0 - 10,000 Gallons	4.00	4.00	-	0%
10,001 - 648,000 Gallons	6.00	6.00	-	0%
over 648,000 Gallons	10.00	10.00	-	0%
25-39 EDU's	1,429.09	1,348.20	80.89	6%
0 - 10,000 Gallons	4.00	4.00	-	0%
10,001 - 1,053,000 Gallons	6.00	6.00	-	0%
over 1,053,000 Gallons	10.00	10.00	-	0%
40+ EDU's	2,022.30	2,022.30	-	0%
0 - 10,000 Gallons	4.00	4.00	-	0%
10,001 - 1,250,000 Gallons	6.00	6.00	-	0%
over 1,250,000 Gallons	10.00	10.00	-	0%

Worcester County FY24		555 - WWV Ocean Pines Budget Requested						
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount	2022 Actual Amount	Department Requested Comments
<b>Fund: 555 - Ocean Pines</b>								
<b>REVENUES</b>								
<i>CHG SVC - Charges for Services</i>								
5000.100	Domestic Water Service	1,636,168.00	1,533,286.00	102,882.00	7%	769,244.00	1,469,010.25	Proposed Rate Increase 6%, \$3 Qtr
5000.200	Domestic Water Usage	210,000.00	210,000.00	0.00	0%	126,219.45	202,373.90	
5005.100	Commercial Water Service	67,867.00	63,584.00	4,283.00	7%	32,158.17	59,576.00	Proposed Rate Increase 6%, \$5 Qtr
5005.200	Commercial Water Usage	35,000.00	35,000.00	0.00	0%	14,282.35	27,865.99	
5010.100	Domestic Sewer Service	4,910,119.00	4,602,234.00	307,885.00	7%	2,308,539.50	4,410,096.00	Proposed Rate Increase 6%, \$9 Qtr
5010.200	Domestic Sewer Usage	575,000.00	575,000.00	0.00	0%	358,078.55	582,383.39	
5015.100	Commercial Sewer Service	195,602.00	183,919.00	11,683.00	6%	92,474.60	171,896.00	Proposed Rate Increase 6%, \$15 Qtr
5015.200	Commercial Sewer Usage	90,000.00	90,000.00	0.00	0%	45,919.41	81,388.02	
5025	Transfer from River Run	50,000.00	50,000.00	0.00	0%	29,513.02	53,279.29	
5030	White Horse Park Revenue	286,440.00	271,560.00	14,880.00	5%	135,780.00	262,260.00	Proposed Rate Increase 5%, \$8 Qtr
5040	Hook-Ups	105,000.00	105,000.00	0.00	0%	83,860.00	147,430.00	
5825	Future Capital Development Reven	0.00	0.00	0.00	N/A	21,000.00	17,910.00	
Account Classification Total: CHG SVC - Charges for Services		\$8,161,196.00	\$7,719,583.00	\$441,613.00	6%	\$4,017,069.05	\$7,485,468.84	
<i>INT/PEN - Interest &amp; Penalties</i>								
4710	Penalty/Fees	90,000.00	83,000.00	7,000.00	8%	44,881.72	97,056.53	Based on historical
Account Classification Total: INT/PEN - Interest & Penalties		\$90,000.00	\$83,000.00	\$7,000.00	8%	\$44,881.72	\$97,056.53	
<i>OTH REV - Other Revenue</i>								
5042	Equity Contribution	85,000.00	85,000.00	0.00	0%	303,001.86	104,973.72	
5850	Other Revenue	100,000.00	100,000.00	0.00	0%	150,151.24	204,894.09	
5875	Rent/Overhead Reimbursement	30,000.00	30,000.00	0.00	0%	30,000.00	0.00	
Account Classification Total: OTH REV - Other Revenue		\$215,000.00	\$215,000.00	\$0.00	0%	\$483,153.10	\$309,867.81	
<i>TRNS IN - Transfers In</i>								
5975.100	Transfers From (To) Reserve	108,850.00	66,322.00	42,528.00	64%	0.00	0.00	Reduced Capital, Proposed Rate Increase
5975.200	Transfers From Other Funds	0.00	0.00	0.00	N/A	972,526.98	0.00	
Account Classification Total: TRNS IN - Transfers In		\$108,850.00	\$66,322.00	\$42,528.00	64%	\$972,526.98	\$0.00	
<i>DEBT SRV REV - Debt Service Revenue</i>								
5980	Front Foot/EDU Revenue	0.00	0.00	0.00	N/A	251.00	0.00	
Account Classification Total: DEBT SRV REV - Debt Service Revenue		\$0.00	\$0.00	\$0.00	0%	\$251.00	\$0.00	
REVENUES Total		\$8,575,046.00	\$8,083,905.00	\$491,141.00	6%	\$5,517,881.85	\$7,892,393.18	
Fund REVENUE Total: 555 - Ocean Pines		\$8,575,046.00	\$8,083,905.00	\$491,141.00	6%	\$5,517,881.85	\$7,892,393.18	

555 - WWW Ocean Pines Admin Budget Requested									
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount	2022 Actual Amount	Department Requested Comments	
Fund: 555 - Ocean Pines EXPENSES									
Department: 8001 - Admin PERS SVCS - Personnel Services									
6000.100	Personnel Services Salaries	151,324.00	149,239.00	2,085.00	1.4%	76,620.13	151,012.86	Longevity	
6000.200	Personnel Services Salaries-Support Group	9,711.00	10,331.00	(620.00)	-6.0%	7,631.79	17,524.34		
6000.300	Personnel Services Salaries-Construction	1,406.00	1,240.00	166.00	13.4%	0.00	523.94		
6010.100	Benefits Fica & Fringe Benefits	91,593.00	86,981.00	4,612.00	5.3%	16,778.34	70,891.52	Proposed COLA, Benefits	
6010.900	Benefits OPEB contribution	11,280.00	10,679.00	601.00	5.6%	0.00	6,030.28		
Account Classification Total: PERS SVCS - Personnel Services SUPP & MAT - Supplies & Materials		\$265,314.00	\$258,470.00	\$6,844.00	2.6%	\$101,030.26	\$245,982.94		
6100.010	Administrative Expense Administrative Expenses	30,000.00	62,000.00	(32,000.00)	-51.6%	14,304.39	91,874.53	Based on historical	
6110.090	Supplies & Equipment Computers & Printers	0.00	7,076.00	(7,076.00)	-100.0%	0.00	1,803.21	No new equipment	
6110.290	Supplies & Equipment Other Office Equipment	2,000.00	5,000.00	(3,000.00)	-60.0%	1,968.17	1,366.24	Based on historical	
6110.340	Supplies & Equipment Safety Program Equipment	1,500.00	1,500.00	0.00	0.0%	392.64	1,392.55		
6150.050	Uniforms & Personal Equipment Uniforms	13,000.00	13,052.00	(52.00)	-0.4%	12,249.97	15,247.54		
Account Classification Total: SUPP & MAT - Supplies & Material MAINT & SVCS - Maintenance & Services		\$46,500.00	\$88,628.00	(\$42,128.00)	-47.5%	\$28,915.17	\$111,684.07		
6530.100	Consulting Services Professional Fees	50,700.00	50,700.00	0.00	0.0%	2,995.00	32,862.33		
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	3,000.00	2,000.00	1,000.00	50.0%	1,051.45	1,759.73	Inflation	
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	1,648.00	1,648.00	0.00	0.0%	29.23	3,337.51		
6550.020	Building Site Expenses Buildings & Grounds Maintenance	17,000.00	17,000.00	0.00	0.0%	17,070.28	13,630.48		
6550.270	Building Site Expenses Telephone	3,600.00	3,600.00	0.00	0.0%	1,101.18	2,253.19		
6700.500	Other Maint. & Svcs Water & Wastewater Construction	0.00	457.00	(457.00)	-100.0%	0.00	0.00		
Account Classification Total: MAINT & SVCS - Maintenance & Services OTHR CHGS - Other Charges		\$75,948.00	\$75,405.00	\$543.00	0.7%	\$22,247.14	\$53,843.24		
7000.020	Travel, Training & Expense Board Member Allowance	3,000.00	6,000.00	(3,000.00)	-50.0%	1,300.00	1,100.00	Additional User, Inflation	
7000.060	Travel, Training & Expense Educational Training	2,000.00	2,153.00	(153.00)	-7.1%	0.00	101.12		
7170.010	Benefits & Insurance Allowance for COLA	37,677.00	0.00	37,677.00	N/A	0.00	0.00	Proposed COLA	
7170.100	Benefits & Insurance Property & Liability Insurance	82,000.00	82,000.00	0.00	0.0%	0.00	100,418.61		
Account Classification Total: OTHR CHGS - Other Charges		\$124,677.00	\$90,153.00	\$34,524.00	38.3%	\$1,300.00	\$101,619.73		



Worcester County FY24		555 - WWW Ocean Pines Admin Budget Requested								
	Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount	2022 Actual Amount	Department Requested Comments	
<i>INTFND CHGS - Interfund Charges</i>										
	8010.030	Interfund Treasurer's Support - Salary	129,046.00	129,046.00	0.00	0.0%	0.00	119,345.34		
	8010.040	Interfund Treasurer's Support - Fringe	60,058.00	60,058.00	0.00	0.0%	0.00	55,364.30		
	8010.050	Interfund Public Works & Admin - Benefits	99,110.00	99,110.00	0.00	0.0%	0.00	101,451.72		
	8010.060	Interfund Public Works & Admin - Salaries	212,957.00	212,957.00	0.00	0.0%	0.00	218,693.10		
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>										
			\$501,171.00	\$501,171.00	\$0.00	0.0%	\$0.00	\$494,854.46		
<i>CAP EQ - Capital Equipment</i>										
	9100.010	Depreciation Depreciation Expense	0.00	0.00	0.00	N/A	0.00	1,609,055.96		
<i>Account Classification Total: CAP EQ - Capital Equipment</i>										
			\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$1,609,055.96		
<b>Department Total: 8001 - Admin</b>										
			\$1,013,610.00	\$1,013,827.00	(\$217.00)	0.0%	\$153,492.57	\$2,617,040.40		

555 - Ocean Pines Water Budget Requested

Worcester County FY24

Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount	2022 Actual Amount	Department Requested Comments
<b>Fund: 555 - Ocean Pines</b>								
<b>EXPENSES</b>								
<b>Department: 8002 - Water</b>								
<b>PERS SVCS - Personnel Services</b>								
6000.100	Personnel Services Salaries	366,458.00	418,447.00	(51,989.00)	-12.4%	182,742.50	337,678.90	Replaced retirees
6000.200	Personnel Services Salaries-Support Group	42,485.00	45,198.00	(2,713.00)	-6.0%	19,581.49	56,447.84	Reduced Support allocation
6000.300	Personnel Services Salaries-Construction	207,642.00	208,103.00	(461.00)	-0.2%	51,968.06	126,006.41	
6000.400	Personnel Services Overtime Pay	25,000.00	25,000.00	0.00	0.0%	9,248.33	18,648.27	
6010.100	Benefits Fica & Fringe Benefits	355,630.00	313,952.00	41,678.00	13.3%	71,150.44	241,761.42	Reduced based on retiree
6010.900	Benefits OPEB contribution	44,086.00	40,044.00	4,042.00	10.1%	0.00	18,852.28	Proposed COLA
<b>Account Classification Total: PERS SVCS - Personnel Services</b>		<b>\$1,041,301.00</b>	<b>\$1,050,744.00</b>	<b>(\$9,443.00)</b>	<b>-0.9%</b>	<b>\$334,690.82</b>	<b>\$799,395.12</b>	
<b>SUPP &amp; MAT - Supplies &amp; Materials</b>								
6110.060	Supplies & Equipment Chemicals	200,000.00	145,000.00	55,000.00	37.9%	123,191.48	153,840.87	Inflation in Chemicals
6110.090	Supplies & Equipment Computers & Printers	0.00	70.00	(70.00)	-100.0%	0.00	0.00	
6110.340	Supplies & Equipment Safety Program Equipment	2,000.00	4,920.00	(2,920.00)	-59.3%	985.57	5,078.28	Reduction based on historical
6110.390	Supplies & Equipment Small Equipment	0.00	0.00	0.00	N/A	0.00	369.85	
6110.420	Supplies & Equipment Tools & Supplies	1,500.00	1,500.00	0.00	0.0%	811.60	2,186.72	
6200.010	Other Supplies & Materials Lab Testing	10,000.00	10,000.00	0.00	0.0%	3,655.00	10,640.00	
6200.030	Other Supplies & Materials Testing Supplies	500.00	2,000.00	(1,500.00)	-75.0%	0.00	0.00	reduction based on historical
<b>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</b>		<b>\$214,000.00</b>	<b>\$163,490.00</b>	<b>\$50,510.00</b>	<b>30.9%</b>	<b>\$128,643.65</b>	<b>\$172,115.72</b>	
<b>MAINT &amp; SVCS - Maintenance &amp; Services</b>								
6500.020	Systems Maintenance Water Plant/System Maint	405,000.00	375,500.00	29,500.00	7.9%	271,511.55	406,091.48	Meters, Inflation
6500.040	Systems Maintenance WWW Paving	40,000.00	70,000.00	(30,000.00)	-42.9%	15,205.72	25,032.50	Fewer road cuts
6500.070	Systems Maintenance Contractor Water Install/Repair	300,000.00	250,000.00	50,000.00	20.0%	226,350.00	333,112.50	Ability and availability
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	22,000.00	22,000.00	0.00	0.0%	9,025.09	19,817.78	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	12,000.00	12,000.00	0.00	0.0%	6,867.73	21,072.12	
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	7,210.00	7,210.00	0.00	0.0%	0.00	16,706.38	
6550.020	Building Site Expenses Buildings & Grounds Maintenance	10,000.00	6,000.00	4,000.00	66.7%	209.72	9,928.01	Alarm South Tower
6550.060	Building Site Expenses Electricity	80,000.00	80,000.00	0.00	0.0%	44,026.67	83,750.22	
6550.270	Building Site Expenses Telephone	4,000.00	4,000.00	0.00	0.0%	1,303.99	2,745.98	

Worcester County FY24									
555 - Ocean Pines Water Budget Requested									
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount	2022 Actual Amount	Department Requested Comments	
6700.500	Other Maint. & Svcs Water & Wastewater Construction	67,447.00	67,447.00	0.00	0.0%	0.00	42,813.75		
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$947,657.00	\$894,157.00	\$53,500.00	6.0%	\$574,500.47	\$961,070.72		
<i>OTHR CHGS - Other Charges</i>									
7000.060	Travel, Training & Expense Educational Training	5,331.00	5,331.00	0.00	0.0%	100.00	1,758.95		
7170.010	Benefits & Insurance Allowance for COLA	45,895.00	0.00	45,895.00	N/A	0.00	0.00	Proposed COLA	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$51,226.00	\$5,331.00	\$45,895.00	860.9%	\$100.00	\$1,758.95		
<i>CAP EQ - Capital Equipment</i>									
9010.090	Capital Equipment Other WWW Equipment	0.00	50,000.00	(50,000.00)	-100.0%	0.00	0.00	No Capital Equipment	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$0.00	\$50,000.00	(\$50,000.00)	-100.0%	\$0.00	\$0.00		
<b>Department Total: 8002 - Water</b>		\$2,254,184.00	\$2,163,722.00	\$90,462.00	4.2%	\$1,037,934.94	\$1,934,340.51		

Worcester County FY24									
555 - Ocean Pines Treatment Plant Budget Requested									
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount	2022 Actual Amount	Department Requested Comments	
<b>Fund: 555 - Ocean Pines</b>									
EXPENSES									
<b>Department: 8003 - Treatment Plant</b>									
PERS SVCS - Personnel Services									
6000.100	Personnel Services Salaries	824,646.00	882,241.00	(57,595.00)	-6.5%	438,350.82	805,868.56	Retirements	
6000.200	Personnel Services Salaries-Support Group	48,555.00	51,655.00	(3,100.00)	-6.0%	19,117.06	48,780.38	Reduction in Support allocation	
6000.300	Personnel Services Salaries-Construction	14,062.00	12,400.00	1,662.00	13.4%	2,868.52	1,725.12	Increase in Construction Allocation	
6000.400	Personnel Services Overtime Pay	12,000.00	12,000.00	0.00	0.0%	14,158.79	19,912.89		
6010.100	Benefits Fica & Fringe Benefits	499,893.00	522,900.00	(23,007.00)	-4.4%	140,632.64	434,578.87	Proposed COLA, Benefits	
6010.900	Benefits OPEB contribution	65,591.00	64,189.00	1,402.00	2.2%	0.00	31,857.35	Proposed COLA	
<b>Account Classification Total: PERS SVCS - Personnel Services</b>		<b>\$1,464,747.00</b>	<b>\$1,545,385.00</b>	<b>(\$80,638.00)</b>	<b>-5.2%</b>	<b>\$615,127.83</b>	<b>\$1,342,723.17</b>		
SUPP & MAT - Supplies & Materials									
6110.060	Supplies & Equipment Chemicals	415,000.00	250,000.00	165,000.00	66.0%	207,088.58	267,715.80	Based on inflation and historical	
6110.090	Supplies & Equipment Computers & Printers	3,180.00	80.00	3,100.00	3875.0%	0.00	0.00	New Equipment for New Operations Bldg	
6110.340	Supplies & Equipment Safety Program Equipment	5,000.00	7,480.00	(2,480.00)	-33.2%	1,940.61	3,311.74	Historical	
6110.390	Supplies & Equipment Small Equipment	0.00	0.00	0.00	N/A	0.00	319.90		
6110.420	Supplies & Equipment Tools & Supplies	2,500.00	2,000.00	500.00	25.0%	1,456.82	1,709.76		
6130.045	Equipment Maintenance Other Equipment Maint/Repair	0.00	0.00	0.00	N/A	0.00	1,963.69		
6200.010	Other Supplies & Materials Lab Testing	21,000.00	13,000.00	8,000.00	61.5%	8,748.00	26,874.33	Due to inflation and historical	
6200.030	Other Supplies & Materials Testing Supplies	15,000.00	13,000.00	2,000.00	15.4%	4,566.43	10,665.72	Inflation	
<b>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</b>		<b>\$461,680.00</b>	<b>\$285,560.00</b>	<b>\$176,120.00</b>	<b>61.7%</b>	<b>\$223,800.44</b>	<b>\$312,560.94</b>		
MAINT & SVCS - Maintenance & Services									
6500.030	Systems Maintenance Wastewater Treatment Plant Maint	225,000.00	171,000.00	54,000.00	31.6%	644,673.20	178,715.98	Inflation and Historical	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	22,000.00	20,000.00	2,000.00	10.0%	10,685.54	21,594.01	Inflation	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	15,000.00	10,000.00	5,000.00	50.0%	8,008.73	13,333.93	Inflation, Maintain Vehicles	
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	1,000.00	8,240.00	(7,240.00)	-87.9%	976.00	15,117.03	No new major purchases	
6550.020	Building Site Expenses Buildings & Grounds Maintenance	19,000.00	19,000.00	0.00	0.0%	11,871.64	10,267.99		
6550.060	Building Site Expenses Electricity	250,000.00	250,000.00	0.00	0.0%	128,841.27	230,051.47		
6550.270	Building Site Expenses Telephone	2,328.00	2,000.00	328.00	16.4%	1,167.09	2,328.61		
6700.400	Other Maint. & Svcs State Waste Water Sludge Fees	5,000.00	5,000.00	0.00	0.0%	2,266.80	3,365.72	Historical	
6700.500	Other Maint. & Svcs Water & Wastewater Construction	4,000.00	4,568.00	(568.00)	-12.4%	0.00	586.15		
6700.650	Other Maint. & Svcs Tipping Fees	150,000.00	150,000.00	0.00	0.0%	94,061.97	76,913.22		
<b>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</b>		<b>\$693,328.00</b>	<b>\$639,808.00</b>	<b>\$53,520.00</b>	<b>8.4%</b>	<b>\$902,552.24</b>	<b>\$552,274.11</b>		

Worcester County FY24		555 - Ocean Pines Treatment Plant Budget Requested						
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount	2022 Actual Amount	Department Requested Comments
<i>OTHR CHGS - Other Charges</i>								
7000.060	Travel, Training & Expense Educational Training	6,000.00	8,464.00	(2,464.00)	-29.1%	2,015.29	6,086.32	Historical
7170.010	Benefits & Insurance Allowance for COLA	65,590.00	0.00	65,590.00	N/A	0.00	0.00	Proposed COLA
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$71,590.00	\$8,464.00	\$63,126.00	745.8%	\$2,015.29	\$6,086.32	
<i>CAP EQ - Capital Equipment</i>								
9010.090	Capital Equipment Other WWW Equipment	300,000.00	100,000.00	200,000.00	200.0%	104,323.08	0.00	Mixer for Flow Equalization Tank 1 \$70,000, UV Disinfection Lamps/Equipment \$230,000
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$300,000.00	\$100,000.00	\$200,000.00	200.0%	\$104,323.08	\$0.00	
<b>Department Total: 8003 - Treatment Plant</b>		\$2,991,345.00	\$2,579,217.00	\$412,128.00	16.0%	\$1,847,818.88	\$2,213,644.54	

Worcester County FY24		555 - Ocean Pines Collection System Budget Requested						
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount	2022 Actual Amount	Department Requested Comments
<b>Fund: 555 - Ocean Pines</b>								
<b>EXPENSES</b>								
<b>Department: 8004 - Collection Systems</b>								
<i>PERS SVCS - Personnel Services</i>								
6000.100	Personnel Services Salaries	437,217.00	539,730.00	(102,513.00)	-19.0%	220,652.68	400,606.99	Retirements
6000.200	Personnel Services Salaries-Support Group	101,965.00	108,476.00	(6,511.00)	-6.0%	41,964.58	80,632.22	Decrease in Support Allocation
6000.300	Personnel Services Salaries-Construction	173,425.00	162,930.00	10,495.00	6.4%	71,175.29	184,037.65	Increase in Construction Allocation
6000.400	Personnel Services Overtime Pay	25,000.00	25,000.00	0.00	0.0%	13,895.29	19,375.83	
6010.100	Benefits Fica & Fringe Benefits	414,534.00	392,567.00	21,967.00	5.6%	105,383.09	359,681.12	Proposed COLA, Benefits
6010.900	Benefits OPEB contribution	50,761.00	53,269.00	(2,508.00)	-4.7%	0.00	24,185.10	Proposed COLA
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$1,202,902.00	\$1,281,972.00	(\$79,070.00)	-6.2%	\$453,070.93	\$1,068,518.91	
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>								
6110.090	Supplies & Equipment Computers & Printers	0.00	168.00	(168.00)	-100.0%	0.00	0.00	
6110.340	Supplies & Equipment Safety Program Equipment	2,500.00	7,008.00	(4,508.00)	-64.3%	3,931.23	5,406.22	Reduced- purchased winch prior FY
6110.390	Supplies & Equipment Small Equipment	0.00	0.00	0.00	N/A	0.00	532.97	
6110.420	Supplies & Equipment Tools & Supplies	2,500.00	3,000.00	(500.00)	-16.7%	976.76	4,603.28	
6130.045	Equipment Maintenance Other Equipment Maint/Repair	0.00	0.00	0.00	N/A	0.00	1,643.48	
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$5,000.00	\$10,176.00	(\$5,176.00)	-50.9%	\$4,907.99	\$12,185.95	
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>								
6500.010	Systems Maintenance Collection System Maintenance	290,000.00	290,000.00	0.00	0.0%	194,484.42	296,519.35	
6500.040	Systems Maintenance WWV Paving	10,000.00	10,000.00	0.00	0.0%	4,559.28	4,839.00	
6500.075	Systems Maintenance Contractor Sewer Install/Repair	75,000.00	60,000.00	15,000.00	25.0%	46,750.00	35,520.38	Increase in installations. Limited Construction Crew In-house
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	25,000.00	25,000.00	0.00	0.0%	12,532.95	30,789.23	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	20,000.00	10,000.00	10,000.00	100.0%	7,688.40	29,118.71	Maintenance increased with older vehicles
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	17,304.00	17,304.00	0.00	0.0%	0.00	22,164.99	
6550.020	Building Site Expenses Buildings & Grounds Maintenance	2,000.00	4,000.00	(2,000.00)	-50.0%	6.25	3,411.89	Reduction based on historical
6550.060	Building Site Expenses Electricity	380,000.00	380,000.00	0.00	0.0%	186,070.20	372,569.86	
6550.270	Building Site Expenses Telephone	7,680.00	10,000.00	(2,320.00)	-23.2%	3,601.19	9,194.83	Based on historical
6700.500	Other Maint. & Svcs Water & Wastewater Construction	60,000.00	56,333.00	3,667.00	6.5%	0.00	62,531.27	Historical, increase in outside vendors
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$886,984.00	\$862,637.00	\$24,347.00	2.8%	\$455,692.69	\$866,659.51	
<i>OTHR CHGS - Other Charges</i>								

Worcester County FY24		555 - Ocean Pines Collection System Budget Requested						
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount	2022 Actual Amount	Department Requested Comments
7000.060	Travel, Training & Expense Educational Training	4,250.00	7,354.00	(3,104.00)	-42.2%	1,975.00	2,621.12	Based on historical
7170.010	Benefits & Insurance Allowance for COLA	52,911.00	0.00	52,911.00	N/A	0.00	0.00	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$57,161.00	\$7,354.00	\$49,807.00	677.3%	\$1,975.00	\$2,621.12	
<i>CAP EQ - Capital Equipment</i>								
9010.090	Capital Equipment Other WWW Equipment	163,860.00	165,000.00	(1,140.00)	-0.7%	91,482.57	0.00	Busch Pump \$30,000 Vacutanks \$133,860
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$163,860.00	\$165,000.00	(\$1,140.00)	-0.7%	\$91,482.57	\$0.00	
<b>Department Total: 8004 - Collection Systems</b>		\$2,315,907.00	\$2,327,139.00	(\$11,232.00)	-0.5%	\$1,007,129.18	\$1,949,985.49	

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

**Riddle Farm Service Area**

<u>Account Name</u>	<u>FY24 Budget</u>	<u>FY23 Budget</u>	<u>\$ Variance</u>	<u>% Variance</u>	<u>FY23 Actual</u>	<u>FY22 Actual</u>	<u>FY21 Actual</u>
Charges for Services	846,999	798,528	48,471	6%	451,274	887,898	898,958
Interest & Penalties	6,000	5,000	1,000	20%	4,428	8,219	179
Other Revenue			-	N/A	480	961,552	1,568
Transfer From/To Other Funds						5	240,202
<b>Total Revenues</b>	<b>852,999</b>	<b>803,528</b>	<b>49,471</b>	<b>6%</b>	<b>456,182</b>	<b>1,857,674</b>	<b>1,140,907</b>
Personnel Services	401,522	389,508	12,014	3%	107,761	303,359	335,832
Supplies & Materials	99,500	76,564	22,936	30%	40,438	103,111	89,290
Maintenance & Services	900,036	439,009	461,027	105%	304,862	1,016,525	604,864
Other Charges	24,320	7,329	16,991	232%	-	7,390	7,907
Interfund Charges	24,293	24,293	0	0%	-	23,947	22,999
Depreciation Expense			-	N/A		575,032	556,341
Capital Outlay		115,000	(115,000)	-100%	39,050	-	-
<b>Total Expenses</b>	<b>1,449,671</b>	<b>1,051,703</b>	<b>397,968</b>	<b>38%</b>	<b>492,111</b>	<b>2,029,364</b>	<b>1,617,233</b>
<b>Net Income (Loss)</b>	<b>(596,672)</b>	<b>(248,175)</b>	<b>(348,497)</b>	<b>140%</b>	<b>(35,929)</b>	<b>(171,690)</b>	<b>(476,326)</b>

See the next page for the Proposed Quarterly Rates.



**Riddle Farm Proposed Quarterly Rates**

	<u>FY24</u>	<u>FY23</u>	<u>\$ Change</u>	<u>% Change</u>
Water & Sewer Debt Service per EDU	9.00	9.00	-	
Domestic Water & Sewer Base Fee	240.00	220.00	20.00	9%
Domestic Water & Sewer Usage Range (per 1k gal)				
0 - 10,000 Gallons	1.60	1.60	-	0%
10,001 - 25,000 Gallons	3.50	3.50	-	0%
25,001 - 35,000 Gallons	6.00	6.00	-	0%
35,001 - 45,000 Gallons	9.00	9.00	-	0%
over 45,000 Gallons	15.00	15.00	-	0%
Commercial Water & Sewer Base & Usage Range (per 1K gal)				
1 EDU	272.17	249.70	22.47	9%
0 - 10,000 Gallons	4.00	4.00	-	0%
10,001 - 27,000 Gallons	6.00	6.00	-	0%
over 27,000 Gallons	10.00	10.00	-	0%
2 EDU's	377.69	346.50	31.19	9%
0 - 10,000 Gallons	4.00	4.00	-	0%
10,001 - 54,000 Gallons	6.00	6.00	-	0%
over 54,000 Gallons	10.00	10.00	-	0%
3-13 EDU's	755.37	693.00	62.37	9%
0 - 10,000 Gallons	4.00	4.00	-	0%
10,001 - 351,000 Gallons	6.00	6.00	-	0%
over 351,000 Gallons	10.00	10.00	-	0%
14-24 EDU's	1,133.06	1,039.50	93.56	9%
0 - 10,000 Gallons	4.00	4.00	-	0%
10,001 - 648,000 Gallons	6.00	6.00	-	0%
over 648,000 Gallons	10.00	10.00	-	0%
25-39 EDU's	1,510.74	1,386.00	124.74	9%
0 - 10,000 Gallons	4.00	4.00	-	0%
10,001 - 1,053,000 Gallons	6.00	6.00	-	0%
over 1,053,000 Gallons	10.00	10.00	-	0%
40+ EDU's	2,266.11	2,079.00	187.11	9%
0 - 10,000 Gallons	4.00	4.00	-	0%
10,001 - 1,250,000 Gallons	6.00	6.00	-	0%
over 1,250,000 Gallons	10.00	10.00	-	0%
Effluent Disposal charge per EDU	35.00	35.00	-	0%
Water & Sewer Accessibility charge per EDU	150.00	150.00	-	0%

Worcester County FY24		570 - WWW Riddle Farm Budget Requested							
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount	2022 Actual Amount	Department Requested Comments	
<b>Fund: 570 - Riddle Farm</b>									
<b>REVENUES</b>									
<i>CHG SVC - Charges for Services</i>									
5000.100	Domestic Water Service	145,430.00	126,350.00	19,080.00	15%	66,885.00	117,090.00	Proposed 9%, \$5 Qtr	
5000.200	Domestic Water Usage	35,000.00	35,000.00	0.00	0%	24,901.54	28,344.33		
5005.100	Commercial Water Service	4,841.00	4,640.00	201.00	4%	2,231.88	4,158.75		
5005.200	Commercial Water Usage	5,000.00	5,000.00	0.00	0%	4,401.24	5,551.50		
5010.100	Domestic Sewer Service	435,630.00	378,480.00	57,150.00	15%	200,325.00	350,700.00	Proposed 9%, \$15 Qtr	
5010.200	Domestic Sewer Usage	95,000.00	95,000.00	0.00	0%	74,699.24	84,987.81		
5015.100	Commercial Sewer Service	13,778.00	13,238.00	540.00	4%	6,321.16	11,795.25		
5015.200	Commercial Sewer Usage	14,000.00	14,000.00	0.00	0%	12,944.20	16,195.01		
5020	Additional Assessments - Accessibility	77,000.00	0.00	77,000.00	N/A	50,100.00	43,500.00	Not budgeted FY23	
5040	Hook-Ups	8,300.00	125,000.00	(116,700.00)	-93%	3,245.00	142,380.00	Reduced plumbing permits	
5825	Future Capital Development Reven	0.00	0.00	0.00	N/A	600.00	75,600.00		
5857	Effluent Disposal Surcharge	13,020.00	1,820.00	11,200.00	615%	4,620.00	7,595.00	Pmt to Ruark - Spray Golf Course	
Account Classification Total: CHG SVC - Charges for Services		\$846,999.00	\$798,528.00	\$48,471.00	6%	\$451,274.26	\$887,897.65		
<i>INT/PEN - Interest &amp; Penalties</i>									
4710	Penalty/Fees	6,000.00	5,000.00	1,000.00	20%	4,427.79	8,219.29	Increase in Penalties	
Account Classification Total: INT/PEN - Interest & Penalties		\$6,000.00	\$5,000.00	\$1,000.00	20%	\$4,427.79	\$8,219.29		
<i>OTH REV - Other Revenue</i>									
5042	Equity Contribution	0.00	0.00	0.00	N/A	0.00	844,300.00		
5850	Other Revenue	0.00	0.00	0.00	N/A	479.73	117,251.78		
Account Classification Total: OTH REV - Other Revenue		\$0.00	\$0.00	\$0.00	0%	\$479.73	\$961,551.78		
<i>TRNS IN - Transfers In</i>									
5975.100	Transfers From (To) Reserve	596,672.00	248,175.00	348,497.00	140%	0.00	0.00	Decrease in hook ups, Pump & Hauling	
5975.200	Transfers From Other Funds	0.00	0.00	0.00	N/A	0.00	5.48		
Account Classification Total: TRNS IN - Transfers In		\$596,672.00	\$248,175.00	\$348,497.00	140%	\$0.00	\$5.48		
REVENUES Total		\$1,449,671.00	\$1,051,703.00	\$397,968.00	38%	\$456,181.78	\$1,857,674.20		
Fund REVENUE Total: 570 - Riddle Farm		\$1,449,671.00	\$1,051,703.00	\$397,968.00	38%	\$456,181.78	\$1,857,674.20		

Worcester County FY24		570 Riddle Farm Budget Requested								
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount	2022 Actual Amount	Department Requested	Requested Comments	
<b>Fund: 570 - Riddle Farm</b>										
<b>EXPENSES</b>										
<i>PERS SVCS - Personnel Services</i>										
6000.100	Personnel Services Salaries	16,611.00	3,000.00	13,611.00	453.7%	7,823.81	16,973.26	Increase based on historical		
6000.200	Personnel Services Salaries-Support Group	207,571.00	220,826.00	(13,255.00)	-6.0%	68,394.79	170,740.76	Decrease in Support Allocation		
6000.300	Personnel Services Salaries-Construction	14,062.00	12,400.00	1,662.00	13.4%	1,423.23	3,595.51	Increase in Construction Allocation		
6000.400	Personnel Services Overtime Pay	7,500.00	7,500.00	0.00	0.0%	3,591.28	7,039.51			
6010.100	Benefits Fica & Fringe Benefits	138,030.00	129,805.00	8,225.00	6.3%	26,528.15	97,906.20	Proposed COLA, Benefits		
6010.900	Benefits OPEB contribution	17,748.00	15,977.00	1,771.00	11.1%	0.00	7,104.10	Proposed COLA		
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$401,522.00	\$389,508.00	\$12,014.00	3.1%	\$107,761.26	\$303,359.34			
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>										
6100.010	Administrative Expense Administrative Expenses	2,000.00	4,602.00	(2,602.00)	-56.5%	0.00	1,076.55	Reduction based on historical		
6110.060	Supplies & Equipment Chemicals	75,000.00	50,000.00	25,000.00	50.0%	33,307.20	76,325.79	Inflation		
6110.090	Supplies & Equipment Computers & Printers	0.00	342.00	(342.00)	-100.0%	0.00	0.00			
6110.340	Supplies & Equipment Safety Program Equipment	2,000.00	2,052.00	(52.00)	-2.5%	0.00	1,877.10			
6110.390	Supplies & Equipment Small Equipment	0.00	2,000.00	(2,000.00)	-100.0%	0.00	3,155.27	Not needed		
6110.420	Supplies & Equipment Tools & Supplies	1,000.00	991.00	9.00	0.9%	277.39	1,753.37			
6150.050	Uniforms & Personal Equipment Uniforms	1,500.00	1,077.00	423.00	39.3%	0.00	2,319.53			
6200.010	Other Supplies & Materials Lab Testing	16,000.00	11,000.00	5,000.00	45.5%	6,111.00	14,460.50	Increase based on historical and inflation		
6200.030	Other Supplies & Materials Testing Supplies	2,000.00	4,500.00	(2,500.00)	-55.6%	742.41	2,143.07	Historical		
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$99,500.00	\$76,564.00	\$22,936.00	30.0%	\$40,438.00	\$103,111.18			
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>										
6500.010	Systems Maintenance Collection System Maintenance	30,000.00	30,000.00	0.00	0.0%	11,634.08	29,115.59	Previous FY included 1x costs		
6500.020	Systems Maintenance Water Plant/System Maint	98,000.00	98,000.00	0.00	0.0%	36,168.69	124,258.23	Reduction in installs. based on historical		
6500.030	Systems Maintenance Wastewater Treatment Plant Maint	140,000.00	120,000.00	20,000.00	16.7%	24,922.62	641,534.35	Re-allocated Pumping and Hauling		
6500.040	Systems Maintenance WWW Paving	1,000.00	1,000.00	0.00	0.0%	0.00	4,827.34			
6500.070	Systems Maintenance Contractor Water Install/Repair	15,000.00	48,000.00	(33,000.00)	-68.8%	3,000.00	88,370.00	Reduction in installs		
6500.075	Systems Maintenance Contractor Sewer Install/Repair	5,400.00	0.00	5,400.00	N/A	3,600.00	1,510.00	No prior budget FY23		
6530.100	Consulting Services Professional Fees	2,535.00	2,535.00	0.00	0.0%	0.00	720.00			

Worcester County FY24		570 Riddle Farm Budget Requested							
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount	2022 Actual Amount	Department Requested Comments	
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	22,743.00	35,226.00	(12,483.00)	-35.4%	0.00	25,355.11	Reduction in Support Allocation	
6550.020	Building Site Expenses Buildings & Grounds Maintenance	4,000.00	4,000.00	0.00	0.0%	1,507.93	15,304.96		
6550.060	Building Site Expenses Electricity	78,000.00	78,000.00	0.00	0.0%	29,750.64	70,167.25		
6550.110	Building Site Expenses Heating Fuel Oil	5,000.00	5,000.00	0.00	0.0%	1,565.79	4,866.99		
6550.270	Building Site Expenses Telephone	840.00	1,680.00	(840.00)	-50.0%	319.38	852.62		
6550.280	Building Site Expenses Tipping Fees	10,000.00	10,000.00	0.00	0.0%	2,533.60	8,225.25		
6700.100	Other Maint. & Svcs Payment to Sewer Utility	100,800.00	0.00	100,800.00	N/A	65,360.00	0.00	Not in FY23-treatment fr other area	
6700.310	Other Maint. & Svcs Transport Raw Sewage	380,000.00	0.00	380,000.00	N/A	124,396.61	0.00	Not FY23-transport to other facility	
6700.400	Other Maint. & Svcs State Waste Water Sludge Fees	500.00	1,000.00	(500.00)	-50.0%	102.57	195.66		
6700.500	Other Maint. & Svcs Water & Wastewater Construction	6,218.00	4,568.00	1,650.00	36.1%	0.00	1,221.66	Allocation of Support and Construction	
<b>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</b>		\$900,036.00	\$439,009.00	\$461,027.00	105.0%	\$304,861.91	\$1,016,525.01		
<b>OTHER CHGS - Other Charges</b>									
7000.060	Travel, Training & Expense Educational Training	1,129.00	1,129.00	0.00	0.0%	0.00	980.12		
7170.010	Benefits & Insurance Allowance for COLA	18,991.00	0.00	18,991.00	N/A	0.00	0.00	Proposed COLA	
7170.100	Benefits & Insurance Property & Liability Insurance	4,200.00	4,200.00	0.00	0.0%	0.00	5,007.32		
7200.010	Bond & Interest Expense Interest Expense	0.00	2,000.00	(2,000.00)	-100.0%	0.00	1,401.92	Paid in full 6/1/22	
<b>Account Classification Total: OTHER CHGS - Other Charges</b>		\$24,320.00	\$7,329.00	\$16,991.00	231.8%	\$0.00	\$7,389.36		
<b>INTFND CHGS - Interfund Charges</b>									
8010.030	Interfund Treasurer's Support - Salary	6,524.00	6,524.00	0.00	0.0%	0.00	6,033.57		
8010.040	Interfund Treasurer's Support - Fringe	3,036.00	3,036.00	0.00	0.0%	0.00	2,798.97		
8010.050	Interfund Public Works & Admin - Benefits	4,679.00	4,679.00	0.00	0.0%	0.00	4,789.68		
8010.060	Interfund Public Works & Admin - Salaries	10,054.00	10,054.00	0.00	0.0%	0.00	10,324.81		
<b>Account Classification Total: INTFND CHGS - Interfund Charges</b>		\$24,293.00	\$24,293.00	\$0.00	0.0%	\$0.00	\$23,947.03		
<b>CAP EQ - Capital Equipment</b>									
9010.080	Capital Equipment Construction Projects	0.00	0.00	0.00	N/A	20,000.00	0.00		
9010.090	Capital Equipment Other WWW Equipment	0.00	115,000.00	(115,000.00)	-100.0%	19,050.00	0.00	No Capital Equipment	
9100.010	Depreciation Depreciation Expense	0.00	0.00	0.00	N/A	0.00	575,031.96		
<b>Account Classification Total: CAP EQ - Capital Equipment</b>		\$0.00	\$115,000.00	(\$115,000.00)	-100.0%	\$39,050.00	\$575,031.96		
<b>EXPENSES Total</b>		\$1,449,671.00	\$1,051,703.00	\$397,968.00	37.8%	\$492,111.17	\$2,029,363.88		
<b>Fund EXPENSE Total: 570 - Riddle Farm</b>		\$1,449,671.00	\$1,051,703.00	\$397,968.00	37.8%	\$492,111.17	\$2,029,363.88		

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

**River Run Service Area**

<u>Account Name</u>	<u>FY24 Budget</u>	<u>FY23 Budget</u>	<u>\$ Variance</u>	<u>% Variance</u>	<u>FY23 Actual</u>	<u>FY22 Actual</u>	<u>FY21 Actual</u>
Charges for Services	198,224	186,872	11,352	6%	74,904	187,129	179,294
Interest & Penalties	600	600	-	0%	362	693	150
Other Revenue				N/A	162	699	625
<b>Total Revenues</b>	<b>198,824</b>	<b>187,472</b>	<b>11,352</b>	<b>6%</b>	<b>75,428</b>	<b>188,521</b>	<b>180,069</b>
Personnel Services	44,871	64,263	(19,392)	-30%	20,747	55,314	40,438
Supplies & Materials	19,628	21,377	(1,749)	-8%	6,394	15,014	10,900
Maintenance & Services	137,456	97,543	39,913	41%	42,488	131,353	92,178
Other Charges	3,803	1,796	2,007	112%	-	2,251	1,795
Interfund Charges	10,258	10,258	0	0%	-	10,138	9,743
Depreciation Expense				N/A			
Capital Outlay	30,000.00	30,000.00	-	N/A	-	-	-
<b>Total Expenses</b>	<b>246,016</b>	<b>225,237</b>	<b>20,779</b>	<b>9%</b>	<b>69,629</b>	<b>214,070</b>	<b>155,054</b>
<b>Net Income (Loss)</b>	<b>(47,192)</b>	<b>(37,765)</b>	<b>(9,427)</b>	<b>25%</b>	<b>5,799</b>	<b>(25,549)</b>	<b>25,015</b>

**River Run Proposed Quarterly Rates**

	<u>FY24</u>	<u>FY23</u>	<u>\$ Change</u>	<u>% Change</u>
Domestic Sewer Only (flat rate)	167.00	158.00	9.00	6%
Domestic Water Base Fee	62.00	59.00	3.00	5%
Domestic Water Usage Range (per 1,000 Gallons)				
0 - 10,000 Gallons	0.50	0.50	-	0%
10,001 - 25,000 Gallons	1.09	1.09	-	0%
25,001 - 35,000 Gallons	1.88	1.88	-	0%
35,001 - 45,000 Gallons	2.81	2.81	-	0%
over 45,000 Gallons	4.69	4.69	-	0%

Worcester County FY24		575 - WWW River Run Budget Requested						
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount	2022 Actual Amount	Department Requested Comments
<b>Fund: 575 - River Run</b>								
REVENUES								
<i>CHG SVC - Charges for Services</i>								
5000.100	Domestic Water Service	55,556.00	56,816.00	(1,260.00)	-2%	0.00	53,279.29	Correct FY23, Proposed Rate Increase 5%, \$3 Qtr
5010.100	Domestic Sewer Service	142,668.00	130,056.00	12,612.00	10%	68,414.00	127,950.00	Proposed Rate Increase 5%, \$9 Qtr
5040	Hook-Ups	0.00	0.00	0.00	N/A	6,490.00	5,900.00	
Account Classification Total: CHG SVC - Charges for Services		\$198,224.00	\$186,872.00	\$11,352.00	6%	\$74,904.00	\$187,129.29	
<i>INT/PEN - Interest &amp; Penalties</i>								
4710	Penalty/Fees	600.00	600.00	0.00	0%	361.79	692.74	
Account Classification Total: INT/PEN - Interest & Penalties		\$600.00	\$600.00	\$0.00	0%	\$361.79	\$692.74	
<i>OTH REV - Other Revenue</i>								
5850	Other Revenue	0.00	0.00	0.00	N/A	162.04	698.99	
Account Classification Total: OTH REV - Other Revenue		\$0.00	\$0.00	\$0.00	0%	\$162.04	\$698.99	
<i>TRNS IN - Transfers In</i>								
5975.100	Transfers From (To) Reserve	47,192.00	37,765.00	9,427.00	25%	0.00	0.00	Electricity, Plant Maintenance
Account Classification Total: TRNS IN - Transfers In		\$47,192.00	\$37,765.00	\$9,427.00	25%	\$0.00	\$0.00	
REVENUES Total		\$246,016.00	\$225,237.00	\$20,779.00	9%	\$75,427.83	\$188,521.02	
Fund REVENUE Total: 575 - River Run		\$246,016.00	\$225,237.00	\$20,779.00	9%	\$75,427.83	\$188,521.02	
<b>Fund: 580 - West Ocean City</b>								
REVENUES								
<i>CHG SVC - Charges for Services</i>								
5010.100	Domestic Sewer Service	1,210,473.00	1,198,461.00	12,012.00	1%	605,236.50	1,200,907.50	Increase in connections
5015.100	Commercial Sewer Service	286,632.00	286,632.00	0.00	0%	143,393.19	286,667.66	
5040	Hook-Ups	16,500.00	12,000.00	4,500.00	38%	9,900.00	18,000.00	Increase in plumbing permits
5825	Future Capital Development Reven	0.00	0.00	0.00	N/A	4,200.00	8,200.00	
Account Classification Total: CHG SVC - Charges for Services		\$1,513,605.00	\$1,497,093.00	\$16,512.00	1%	\$762,729.69	\$1,513,775.16	
<i>INT/PEN - Interest &amp; Penalties</i>								
4700	Interest On Investments	25,000.00	20,000.00	5,000.00	25%	18,608.09	1,424.49	Rate increase savings
4710	Penalty/Fees	15,000.00	15,000.00	0.00	0%	7,822.66	16,323.61	
Account Classification Total: INT/PEN - Interest & Penalties		\$40,000.00	\$35,000.00	\$5,000.00	14%	\$26,430.75	\$17,748.10	
<i>OTH REV - Other Revenue</i>								
5850	Other Revenue	0.00	0.00	0.00	N/A	9,140.99	192,903.24	
Account Classification Total: OTH REV - Other Revenue		\$0.00	\$0.00	\$0.00	0%	\$9,140.99	\$192,903.24	
<i>TRNS IN - Transfers In</i>								
5975.100	Transfers From (To) Reserve	38,851.00	56,471.00	(17,620.00)	-31%	0.00	0.00	Increased Revenue, Reduction of Support and Capital Equipment
Account Classification Total: TRNS IN - Transfers In		\$38,851.00	\$56,471.00	(\$17,620.00)	-31%	\$0.00	\$0.00	
REVENUES Total		\$1,592,456.00	\$1,588,564.00	\$3,892.00	0%	\$798,301.43	\$1,724,426.50	
Fund REVENUE Total: 580 - West Ocean City		\$1,592,456.00	\$1,588,564.00	\$3,892.00	0%	\$798,301.43	\$1,724,426.50	

Worcester County FY24		575 River Run Budget Requested							
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount	2022 Actual Amount	Department Requested Comments	
<b>Fund: 575 - River Run</b>									
<b>EXPENSES</b>									
<i>PERS SVCS - Personnel Services</i>									
6000.100	Personnel Services Salaries	17,071.00	29,500.00	(12,429.00)	-42.1%	8,719.47	27,036.19	Reduction based on historical	
6000.200	Personnel Services Salaries-Support Group	8,497.00	9,040.00	(543.00)	-6.0%	5,386.66	9,023.73		
6000.300	Personnel Services Salaries-Construction	937.00	827.00	110.00	13.3%	1,120.00	1,284.68		
6000.400	Personnel Services Overtime Pay	1,000.00	500.00	500.00	100.0%	883.75	550.99		
6010.100	Benefits Fica & Fringe Benefits	15,384.00	21,663.00	(6,279.00)	-29.0%	4,637.05	16,214.05	Proposed COLA, Benefits	
6010.900	Benefits OPEB contribution	1,982.00	2,733.00	(751.00)	-27.5%	0.00	1,204.78		
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$44,871.00	\$64,263.00	(\$19,392.00)	-30.2%	\$20,746.93	\$55,314.42		
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6100.010	Administrative Expense Administrative Expenses	1,000.00	1,735.00	(735.00)	-42.4%	0.00	548.76		
6110.060	Supplies & Equipment Chemicals	10,000.00	10,000.00	0.00	0.0%	4,034.10	9,886.40		
6110.090	Supplies & Equipment Computers & Printers	0.00	14.00	(14.00)	-100.0%	0.00	0.00		
6110.340	Supplies & Equipment Safety Program Equipment	84.00	84.00	0.00	0.0%	0.00	98.80		
6110.390	Supplies & Equipment Small Equipment	500.00	1,500.00	(1,000.00)	-66.7%	0.00	59.72	Decrease in historical	
6150.050	Uniforms & Personal Equipment Uniforms	44.00	44.00	0.00	0.0%	0.00	124.20		
6200.010	Other Supplies & Materials Lab Testing	7,000.00	7,000.00	0.00	0.0%	2,360.00	4,296.00		
6200.030	Other Supplies & Materials Testing Supplies	1,000.00	1,000.00	0.00	0.0%	0.00	0.00		
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$19,628.00	\$21,377.00	(\$1,749.00)	-8.2%	\$6,394.10	\$15,013.88		
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6500.010	Systems Maintenance Collection System Maintenance	15,000.00	10,000.00	5,000.00	50.0%	13,796.50	17,394.98	Inflation	
6500.020	Systems Maintenance Water Plant/System Maint	10,000.00	0.00	10,000.00	N/A	8,405.80	3,211.90	No FY 23 budget	
6500.030	Systems Maintenance Wastewater Treatment Plant Maint	7,000.00	6,000.00	1,000.00	16.7%	1,537.97	27,080.16	Based on historical	
6500.070	Systems Maintenance Contractor Water Install/Repair	7,200.00	7,200.00	0.00	0.0%	2,100.00	0.00		
6530.100	Consulting Services Professional Fees	930.00	930.00	0.00	0.0%	750.00	264.00		
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	931.00	1,442.00	(511.00)	-35.4%	0.00	1,611.62		
6550.020	Building Site Expenses Buildings & Grounds Maintenance	500.00	100.00	400.00	400.0%	1,649.52	326.54		
6550.060	Building Site Expenses Electricity	35,000.00	20,000.00	15,000.00	75.0%	14,058.41	27,369.36	Inflation	
6550.270	Building Site Expenses Telephone	480.00	1,566.00	(1,086.00)	-69.3%	190.22	378.29	Reduced lines	
6700.200	Other Maint. & Svcs Payment to Water Utility	60,000.00	50,000.00	10,000.00	20.0%	0.00	53,279.29	Based on historical	

Worcester County FY24		575 River Run Budget Requested							
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount	2022 Actual Amount	Department Requested Comments	
6700.500	Other Maint. & Svcs Water & Wastewater Construction	415.00	305.00	110.00	36.1%	0.00	436.50		
<b>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</b>		\$137,456.00	\$97,543.00	\$39,913.00	40.9%	\$42,488.42	\$131,352.64		
<b>OTHR CHGS - Other Charges</b>									
7000.060	Travel, Training & Expense Educational Training	46.00	46.00	0.00	0.0%	0.00	52.48		
7170.010	Benefits & Insurance Allowance for COLA	2,007.00	0.00	2,007.00	N/A	0.00	0.00	Proposed COLA	
7170.100	Benefits & Insurance Property & Liability Insurance	1,750.00	1,750.00	0.00	0.0%	0.00	2,198.29		
<b>Account Classification Total: OTHR CHGS - Other Charges</b>		\$3,803.00	\$1,796.00	\$2,007.00	111.7%	\$0.00	\$2,250.77		
<b>INTFND CHGS - Interfund Charges</b>									
8010.030	Interfund Treasurer's Support - Salary	2,581.00	2,581.00	0.00	0.0%	0.00	2,386.91		
8010.040	Interfund Treasurer's Support - Fringe	1,201.00	1,201.00	0.00	0.0%	0.00	1,107.29		
8010.050	Interfund Public Works & Admin - Benefits	2,057.00	2,057.00	0.00	0.0%	0.00	2,105.35		
8010.060	Interfund Public Works & Admin - Salaries	4,419.00	4,419.00	0.00	0.0%	0.00	4,538.38		
<b>Account Classification Total: INTFND CHGS - Interfund Charges</b>		\$10,258.00	\$10,258.00	\$0.00	0.0%	\$0.00	\$10,137.93		
<b>CAP EQ - Capital Equipment</b>									
9010.090	Capital Equipment Other WWWW Equipment	30,000.00	30,000.00	0.00	0.0%	0.00	0.00	WWTP Spray Irrigation Expansion	
<b>Account Classification Total: CAP EQ - Capital Equipment</b>		\$30,000.00	\$30,000.00	\$0.00	0.0%	\$0.00	\$0.00		
<b>EXPENSES Total</b>		\$246,016.00	\$225,237.00	\$20,779.00	9.2%	\$69,629.45	\$214,069.64		
<b>Fund EXPENSE Total: 575 - River Run</b>		\$246,016.00	\$225,237.00	\$20,779.00	9.2%	\$69,629.45	\$214,069.64		



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

West Ocean City Service Area

<u>Account Name</u>	<u>FY24 Budget</u>	<u>FY23 Budget</u>	<u>\$ Variance</u>	<u>% Variance</u>	<u>FY23 Actual</u>	<u>FY22 Actual</u>	<u>FY21 Actual</u>
Charges for Services	1,513,605	1,497,093	16,512	1%	762,730	1,513,775	1,496,938
Interest & Penalties	40,000	35,000	5,000	14%	26,431	17,748	1,647
Other Revenue	-	-	-	N/A	9,141	147,858	-
Transfer To/From Other Funds	-	-	-	-	-	45,045	3,612
<b>Total Revenues</b>	<b>1,553,605</b>	<b>1,532,093</b>	<b>21,512</b>	<b>1%</b>	<b>798,302</b>	<b>1,724,426</b>	<b>1,502,197</b>
Personnel Services	303,931	285,536	18,395	6%	46,789	146,119	160,197
Supplies & Materials	24,013	33,261	(9,248)	-28%	4,377	14,811	23,449
Maintenance & Services	964,650	979,412	(14,762)	-2%	658,089	802,956	910,508
Other Charges	39,233	19,726	19,507	99%	-	23,987	20,760
Interfund Charges	120,629	120,629	-	0%	-	118,564	113,792
Depreciation Expense	-	-	-	N/A	-	328,416	298,628
Capital Outlay	140,000	150,000	(10,000)	-7%	19,678	-	-
<b>Total Expenses</b>	<b>1,592,456</b>	<b>1,588,564</b>	<b>3,892</b>	<b>0%</b>	<b>728,933</b>	<b>1,434,853</b>	<b>1,527,334</b>
<b>Net Income (Loss)</b>	<b>(38,851)</b>	<b>(56,471)</b>	<b>17,620</b>	<b>-31%</b>	<b>69,369</b>	<b>289,573</b>	<b>(25,137)</b>

Proposed Quarterly Rates

	<u>FY24</u>	<u>FY23</u>	<u>\$ Change</u>	<u>% Change</u>
Domestic Sewer Only (flat rate per fixture)	10.50	10.50	-	0%
Commercial Sewer Only (flat rate per fixture)	14.25	14.25	-	0%

Worcester County FY24		580 - WWW West Ocean City Budget Requested						
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount	2022 Actual Amount	Department Requested Comments
Fund: 580 - West Ocean City								
REVENUES								
	<i>CHG SVC - Charges for Services</i>							
5010.100	Domestic Sewer Service	1,210,473.00	1,198,461.00	12,012.00	1%	605,236.50	1,200,907.50	Increase in connections
5015.100	Commercial Sewer Service	286,632.00	286,632.00	0.00	0%	143,393.19	286,667.66	
5040	Hook-Ups	16,500.00	12,000.00	4,500.00	38%	9,900.00	18,000.00	Increase in plumbing permits
5825	Future Capital Development Reven	0.00	0.00	0.00	N/A	4,200.00	8,200.00	
	Account Classification Total: CHG SVC - Charges for Services	\$1,513,605.00	\$1,497,093.00	\$16,512.00	1%	\$762,729.69	\$1,513,775.16	
	<i>INT/PEN - Interest &amp; Penalties</i>							
4700	Interest On Investments	25,000.00	20,000.00	5,000.00	25%	18,608.09	1,424.49	Rate increase savings
4710	Penalty/Fees	15,000.00	15,000.00	0.00	0%	7,822.66	16,323.61	
	Account Classification Total: INT/PEN - Interest & Penalties	\$40,000.00	\$35,000.00	\$5,000.00	14%	\$26,430.75	\$17,748.10	
	<i>OTH REV - Other Revenue</i>							
5850	Other Revenue	0.00	0.00	0.00	N/A	9,140.99	192,903.24	
	Account Classification Total: OTH REV - Other Revenue	\$0.00	\$0.00	\$0.00	0%	\$9,140.99	\$192,903.24	
	<i>TRNS IN - Transfers In</i>							
5975.100	Transfers From (To) Reserve	38,851.00	56,471.00	(17,620.00)	-31%	0.00	0.00	Increased Revenue, Reduction of Support and Capital Equipment
	Account Classification Total: TRNS IN - Transfers In	\$38,851.00	\$56,471.00	(\$17,620.00)	-31%	\$0.00	\$0.00	
	REVENUES Total	\$1,592,456.00	\$1,588,564.00	\$3,892.00	0%	\$798,301.43	\$1,724,426.50	
	Fund REVENUE Total: 580 - West Ocean City	\$1,592,456.00	\$1,588,564.00	\$3,892.00	0%	\$798,301.43	\$1,724,426.50	

Worcester County FY24		580 West Ocean City Budget Requested							
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount	2022 Actual Amount	Department Requested Comments	
<b>Fund: 580 - West Ocean City</b>									
<b>EXPENSES</b>									
<i>PERS SVCS - Personnel Services</i>									
6000.100	Personnel Services Salaries	19,254.00	5,000.00	14,254.00	285.1%	8,779.60	20,093.33	FY23 understated	
6000.200	Personnel Services Salaries-Support Group	133,525.00	142,052.00	(8,527.00)	-6.0%	24,083.67	61,295.08	Reduced Support Allocation	
6000.300	Personnel Services Salaries-Construction	26,248.00	29,146.00	(2,898.00)	-9.9%	4,570.44	10,115.85	Reduced Construction Allocation	
6000.400	Personnel Services Overtime Pay	7,000.00	3,500.00	3,500.00	100.0%	494.42	4,429.60	Increase Construction	
6010.100	Benefits Fica & Fringe Benefits	104,571.00	94,283.00	10,288.00	10.9%	8,860.47	46,827.18	Proposed COLA, Benefits	
6010.900	Benefits OPEB contribution	13,333.00	11,555.00	1,778.00	15.4%	0.00	3,357.50	OPEB COLA	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$303,931.00	\$285,536.00	\$18,395.00	6.4%	\$46,788.60	\$146,118.54		
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6100.010	Administrative Expense Administrative Expenses	20,000.00	29,028.00	(9,028.00)	-31.1%	2,236.87	11,979.91	Historical	
6110.090	Supplies & Equipment Computers & Printers	0.00	220.00	(220.00)	-100.0%	0.00	0.00		
6110.340	Supplies & Equipment Safety Program Equipment	1,320.00	1,320.00	0.00	0.0%	0.00	1,317.79		
6110.390	Supplies & Equipment Small Equipment	0.00	0.00	0.00	N/A	0.00	397.67		
6110.420	Supplies & Equipment Tools & Supplies	2,000.00	2,000.00	0.00	0.0%	2,140.48	288.12		
6150.050	Uniforms & Personal Equipment Uniforms	693.00	693.00	0.00	0.0%	0.00	827.04		
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$24,013.00	\$33,261.00	(\$9,248.00)	-27.8%	\$4,377.35	\$14,810.53		
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6500.010	Systems Maintenance Collection System Maintenance	130,000.00	130,000.00	0.00	0.0%	28,797.31	94,757.43		
6500.040	Systems Maintenance WWW Paving	2,000.00	2,000.00	0.00	0.0%	0.00	1,107.00		
6500.075	Systems Maintenance Contractor Sewer Install/Repair	8,250.00	8,250.00	0.00	0.0%	2,950.00	4,925.00		
6530.100	Consulting Services Professional Fees	14,450.00	14,450.00	0.00	0.0%	0.00	4,104.00		
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	14,630.00	22,660.00	(8,030.00)	-35.4%	0.00	9,549.14	Reduction in Support Allocation	
6550.020	Building Site Expenses Buildings & Grounds Maintenance	1,000.00	1,000.00	0.00	0.0%	113.60	759.21		
6550.060	Building Site Expenses Electricity	18,000.00	18,000.00	0.00	0.0%	6,832.32	16,751.62		
6550.270	Building Site Expenses Telephone	1,320.00	4,526.00	(3,206.00)	-70.8%	632.41	1,736.02	Based on historical	
6700.100	Other Maint. & Svcs Payment to Sewer Utility	770,000.00	770,000.00	0.00	0.0%	618,763.05	665,829.00		
6700.500	Other Maint. & Svcs Water & Wastewater Construction	5,000.00	8,526.00	(3,526.00)	-41.4%	0.00	3,437.11	Reduction in Support/Construction	

Worcester County FY24		580 West Ocean City Budget Requested						
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount	2022 Actual Amount	Department Requested Comments
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$964,650.00	\$979,412.00	(\$14,762.00)	-1.5%	\$658,088.69	\$802,955.53	
<i>OTHR CHGS - Other Charges</i>								
7000.060	Travel, Training & Expense Educational Training	726.00	726.00	0.00	0.0%	0.00	349.47	
7170.010	Benefits & Insurance Allowance for COLA	19,507.00	0.00	19,507.00	N/A	0.00	0.00	Proposed COLA
7170.100	Benefits & Insurance Property & Liability Insurance	19,000.00	19,000.00	0.00	0.0%	0.00	23,637.35	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$39,233.00	\$19,726.00	\$19,507.00	98.9%	\$0.00	\$23,986.82	
<i>INTFND CHGS - Interfund Charges</i>								
8010.030	Interfund Treasurer's Support - Salary	34,700.00	34,700.00	0.00	0.0%	0.00	32,090.65	
8010.040	Interfund Treasurer's Support - Fringe	16,149.00	16,149.00	0.00	0.0%	0.00	14,886.85	
8010.050	Interfund Public Works & Admin - Benefits	22,162.00	22,162.00	0.00	0.0%	0.00	22,685.18	
8010.060	Interfund Public Works & Admin - Salaries	47,618.00	47,618.00	0.00	0.0%	0.00	48,901.02	
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>		\$120,629.00	\$120,629.00	\$0.00	0.0%	\$0.00	\$118,563.70	
<i>CAP EQ - Capital Equipment</i>								
9010.090	Capital Equipment Other WWW Equipment	140,000.00	150,000.00	(10,000.00)	-6.7%	19,677.99	0.00	Backup Pumps-Lift Sta 3 & 4 \$60,000, IOW Bay Force Main Evaluation \$80,000
9100.010	Depreciation Depreciation Expense	0.00	0.00	0.00	N/A	0.00	328,416.09	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$140,000.00	\$150,000.00	(\$10,000.00)	-6.7%	\$19,677.99	\$328,416.09	
<i>EXPENSES Total</i>		\$1,592,456.00	\$1,588,564.00	\$3,892.00	0.2%	\$728,932.63	\$1,434,851.21	
<i>Fund EXPENSE Total: 580 - West Ocean City</i>		\$1,592,456.00	\$1,588,564.00	\$3,892.00	0.2%	\$728,932.63	\$1,434,851.21	

WORCESTER COUNTY  
SOLID WASTE DIVISION  
ENTERPRISE FUND

**REVENUE**

<u>Account Name</u>	<u>FY21 Actual</u>	<u>FY22 Actual</u>	<u>FY23 Budget</u>	<u>FY23 Actual as of 11/30/22</u>	<u>FY24 Budget</u>	<u>Variance</u>
Charges for Services	4,783,987	4,224,766	4,170,900	2,162,384	4,195,900	25,000
Licenses and Permits	5,165	4,420	4,500	3,340	4,500	-
Interest & Penalties	7,196	11,215	5,046	74,529	404,221	399,175
Other Revenue	43,791	43,791	330,000			(330,000)
Transfer from (to) Reserves	-	-	244,815	-	40,117	(204,698)
<b>Total</b>	4,840,139	4,284,192	4,755,261	2,240,253	4,644,738	(110,523)

Worcester County FY24									
680 Solid Waste Budget Requested									
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested	Comments
<b>Fund: 680 - Landfill EXPENSES</b>									
<b>Department: 7001 - Admin PERS SVCS - Personnel Services</b>									
6000.100	Personnel Services Salaries	117,783.00	124,758.00	(6,975.00)	-5.6%	39,364.01	129,149.11		Replaced seasoned employee
6000.400	Personnel Services Overtime Pay	0.00	0.00	0.00	N/A	0.00	1,107.09		
6010.100	Benefits Fica & Fringe Benefits	68,315.00	68,617.00	(302.00)	-0.4%	9,135.25	47,377.01		
6010.900	Benefits OPFB contribution	21,201.00	22,457.00	(1,256.00)	-5.6%	0.00	8,836.26		Replaced seasoned employee
	<b>Account Classification Total: PERS SVCS - Personnel Services</b>	<b>\$207,299.00</b>	<b>\$215,832.00</b>	<b>(\$8,533.00)</b>	<b>-4.0%</b>	<b>\$48,499.26</b>	<b>\$186,469.47</b>		
<b>SUPP &amp; MAT - Supplies &amp; Materials</b>									
6100.010	Administrative Expense Administrative Expenses	8,000.00	14,100.00	(6,100.00)	-43.3%	4,787.00	6,961.35		Decrease based on actual and historical
6100.052	Administrative Expense Bank Fees	10,000.00	5,000.00	5,000.00	100.0%	5,386.47	6,804.67		Increase in credit card use by customers
6100.100	Administrative Expense Dues, Licenses & Subscriptions	0.00	575.00	(575.00)	-100.0%	0.00	0.00		
6110.090	Supplies & Equipment Computers & Printers	0.00	2,020.00	(2,020.00)	-100.0%	0.00	0.00		No computer purchase as in FY23
6150.050	Uniforms & Personal Equipment Uniforms	1,500.00	1,000.00	500.00	50.0%	451.58	199.98		
	<b>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</b>	<b>\$19,500.00</b>	<b>\$22,695.00</b>	<b>(\$3,195.00)</b>	<b>-14.1%</b>	<b>\$10,625.05</b>	<b>\$13,966.00</b>		
<b>MAINT &amp; SVCS - Maintenance &amp; Services</b>									
6530.100	Consulting Services Professional Fees	7,650.00	8,125.00	(475.00)	-5.8%	800.00	7,650.00		
6550.180	Building Site Expenses Pest Control/Termite Insp	0.00	0.00	0.00	N/A	28.40	0.00		
6550.220	Building Site Expenses Security Alarm Monitoring	600.00	750.00	(150.00)	-20.0%	499.25	542.00		
	<b>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</b>	<b>\$8,250.00</b>	<b>\$8,875.00</b>	<b>(\$625.00)</b>	<b>-7.0%</b>	<b>\$1,327.65</b>	<b>\$8,192.00</b>		
<b>OTHR CHGS - Other Charges</b>									
7000.020	Travel, Training & Expense Board Member Allowance	2,800.00	2,800.00	0.00	0.0%	800.00	1,100.00		
7170.010	Benefits & Insurance Allowance for COLA	8,834.00	0.00	8,834.00	N/A	0.00	0.00		Proposed COLA
7170.100	Benefits & Insurance Property & Liability Insurance	12,250.00	12,250.00	0.00	0.0%	0.00	12,548.43		
	<b>Account Classification Total: OTHR CHGS - Other Charges</b>	<b>\$23,884.00</b>	<b>\$15,050.00</b>	<b>\$8,834.00</b>	<b>58.7%</b>	<b>\$800.00</b>	<b>\$13,648.43</b>		
<b>INTFND CHGS - Interfund Charges</b>									
8010.030	Interfund Treasurer's Support - Salary	43,685.00	41,605.00	2,080.00	5.0%	20,802.73	38,438.66		FY23 Treasurer's Support w/COLA 5%
8010.040	Interfund Treasurer's Support - Fringe	20,331.00	19,363.00	968.00	5.0%	9,681.60	17,831.70		
8010.050	Interfund Public Works & Admin - Benefits	40,545.00	40,144.00	401.00	1.0%	20,071.78	37,473.84		

Worcester County FY24									
680 Solid Waste Budget Requested									
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested	Comments
8010.060	Interfund Public Works & Admin - Salaries	90,569.00	86,256.00	4,313.00	5.0%	43,128.02	80,779.92	FY23 PW & Admin w/COLA 5%	
8100.060	Transfers Out Recycling	(61,812.00)	(45,139.00)	(16,673.00)	36.9%	(22,569.50)	(38,942.00)	Reduced Salaries & Computer Equipment	
8100.070	Transfers Out Convenience Centers	(49,450.00)	(56,405.00)	6,955.00	-12.3%	(28,202.50)	(51,247.00)	Reduced Salaries & Computer Equipment	
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>		\$83,868.00	\$85,824.00	(\$1,956.00)	-2.3%	\$42,912.13	\$84,335.12		
<b>Department Total: 7001 - Admin</b>		\$342,801.00	\$348,276.00	(\$5,475.00)	-1.6%	\$104,164.09	\$306,611.02		
<b>Department: 7002 - Solid Waste</b>									
<i>PERS SVCS - Personnel Services</i>									
6000.100	Personnel Services Salaries	697,678.00	702,482.00	(4,804.00)	-0.7%	292,721.09	584,583.24	Reduced Longevity, Promoted within	
6000.400	Personnel Services Overtime Pay	15,000.00	15,000.00	0.00	0.0%	14,905.46	6,484.37		
6010.100	Benefits Fica & Fringe Benefits	402,914.00	386,366.00	16,548.00	4.3%	95,048.26	290,951.05	Reduction in salaries pass thru to benefits	
6010.900	Benefits OPEB contribution	125,043.00	126,447.00	(1,404.00)	-1.1%	0.00	39,595.66	Reduction due to decrease in salaries	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$1,240,635.00	\$1,230,295.00	\$10,340.00	0.8%	\$402,674.81	\$921,614.32		
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6100.100	Administrative Expense Dues, Licenses & Subscriptions	0.00	0.00	0.00	N/A	0.00	223.00		
6110.090	Supplies & Equipment Computers & Printers	1,800.00	0.00	1,800.00	N/A	0.00	976.53	New laptop to monitor equipment	
6110.290	Supplies & Equipment Other Office Equipment	0.00	0.00	0.00	N/A	0.00	728.09		
6110.340	Supplies & Equipment Safety Program Equipment	0.00	0.00	0.00	N/A	0.00	540.51		
6110.390	Supplies & Equipment Small Equipment	0.00	0.00	0.00	N/A	56.96	200.87		
6110.420	Supplies & Equipment Tools & Supplies	12,000.00	2,500.00	9,500.00	380.0%	4,601.56	4,191.07	Currently using personal or extremely old tools	
6150.050	Uniforms & Personal Equipment Uniforms	9,200.00	9,100.00	100.00	1.1%	1,521.52	3,760.77		
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$23,000.00	\$11,600.00	\$11,400.00	98.3%	\$6,180.04	\$10,620.84		
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6530.040	Consulting Services Consulting Services	250,000.00	200,000.00	50,000.00	25.0%	60,685.70	216,635.87	Increased MDE requirements	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	60,000.00	50,000.00	10,000.00	20.0%	0.00	30,353.25	Inflation	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	5,000.00	10,000.00	(5,000.00)	-50.0%	2,947.86	4,100.38	Reduction based on YTD	
6540.070	Vehicle Operating Expenses Off-road Fuel	120,000.00	130,000.00	(10,000.00)	-7.7%	62,517.84	113,448.92	Reduction based on YTD and historical	
6540.080	Vehicle Operating Expenses Heavy Equipment Maintenance	260,000.00	256,350.00	3,650.00	1.4%	103,531.87	192,105.14	Welder repairs, Bull Fence, Dumpster	
6550.020	Building Site Expenses Buildings & Grounds Maintenance	489,730.00	500,000.00	(10,270.00)	-2.1%	62,635.48	99,233.48	Increase cost. Needed building repairs	
6550.060	Building Site Expenses Electricity	18,000.00	20,000.00	(2,000.00)	-10.0%	7,624.21	16,085.51	Reduction based on historical	
6550.270	Building Site Expenses Telephone	2,256.00	2,000.00	256.00	12.8%	866.49	2,084.21		

Worcester County FY24									
680 Solid Waste Budget Requested									
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested Comments	
6700.610	Other Maint. & Svcs Leachate Treatment	225,000.00	225,000.00	0.00	0.0%	72,601.01	168,184.87		
<i>Account Classification Total: MAINT. &amp; SVCS - Maintenance &amp; Services</i>		\$1,429,986.00	\$1,393,350.00	\$36,636.00	2.6%	\$373,410.46	\$842,231.63		
<i>OTHR CHGS - Other Charges</i>									
7000.060	Travel, Training & Expense Educational Training	17,650.00	3,000.00	14,650.00	488.3%	751.82	198.00		Certifications, new and existing. Safety Training Implemented FY24
7170.010	Benefits & Insurance Allowance for COLA	52,101.00	0.00	52,101.00	N/A	0.00	0.00		Proposed COLA
7200.010	Bond & Interest Expense Interest Expense	787,380.00	676,524.00	110,856.00	16.4%	361,272.65	55,561.49		Additional Lease/Skid Steer. Estimate
7200.020	Bond & Interest Expense Bond Interest Expense	151,919.00	444,154.00	(292,235.00)	-65.8%	86,599.84	177,118.11		FY23 included Debt & Interest. S/B Int only
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$1,009,050.00	\$1,123,678.00	(\$114,628.00)	-10.2%	\$448,624.31	\$232,877.60		
<i>INTFND CHGS - Interfund Charges</i>									
8100.060	Transfers Out Recycling	(121,233.00)	(121,902.00)	669.00	-0.5%	(60,951.00)	(120,982.00)		
8100.070	Transfers Out Convenience Centers	(149,501.00)	(150,036.00)	535.00	-0.4%	(75,018.00)	(149,300.00)		
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>		(\$270,734.00)	(\$271,938.00)	\$1,204.00	-0.4%	(\$135,969.00)	(\$270,282.00)		
<i>CAP EQ - Capital Equipment</i>									
9010.010	Capital Equipment New Vehicles	150,000.00	300,000.00	(150,000.00)	-50.0%	0.00	0.00		NEW-F450 Utility Truck for Utility Mechanic
9010.050	Capital Equipment Building Improvements	100,000.00	0.00	100,000.00	N/A	0.00	0.00		Shop renovations to accommodate for meetings
9010.060	Capital Equipment Other	620,000.00	620,000.00	0.00	0.0%	0.00	0.00		Cell 1 Upgrade not completed FY23
9100.010	Depreciation Expense	0.00	0.00	0.00	N/A	0.00	1,910,721.37		
9100.500	Depreciation Reserve for Closure	0.00	0.00	0.00	N/A	0.00	(10,585.23)		
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$870,000.00	\$920,000.00	(\$50,000.00)	-5.4%	\$0.00	\$1,900,136.14		
<b>Department Total: 7002 - Solid Waste</b>		\$4,301,937.00	\$4,406,985.00	(\$105,048.00)	-2.4%	\$1,094,920.62	\$3,637,198.53		
<i>EXPENSES Total</i>		\$4,644,738.00	\$4,755,261.00	(\$110,523.00)	-2.3%	\$1,199,084.71	\$3,943,809.55		
<i>Fund EXPENSE Total: 680 - Landfill</i>		\$4,644,738.00	\$4,755,261.00	(\$110,523.00)	-2.3%	\$1,199,084.71	\$3,943,809.55		



# REVENUE

## CIRCUIT COURT

<u>Dept #</u>	<u>NWS G/L Acct #</u>	<u>G/L ACCOUNT NAME</u>	<u>FY21 ACTUAL</u>	<u>FY22 ACTUAL</u>	<u>FY23 BUDGET</u>	<u>FY23 Actual as of 2/28/23</u>	<u>FY24 BUDGET</u>	<u>Variance</u>
<b>1002</b>	5070-700	Sale of Publication & Copies	450	550	250	713	250	0
	5120	Circuit Court Bar Library	1,505	0	5,000	0	5,000	0
	5160	Family Services Legal Fees	300	1,275	500	0	500	0
	5300	Court Fines	35,003	39,090	25,000	14,294	25,000	0
	5704	MD AOC Security Grant		10,389	0	0	84,213	84,213
	5725	Family Support Grant	246,441	299,349	374,882	114,039	439,764	64,882
	5757	Trial Jury Reimbursement	15,790	40,935	54,000	29,280	54,000	0
	5760	Drug Court Grant	194,666	197,001	224,706	54,004	224,706	0
<b>TOTAL</b>			494,154	887,938	684,338	212,330	833,433	149,096

Worcester County FY24									
1002 Circuit Court Budget Requested									
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested Comments	
<b>Fund: 100 - General Fund</b>									
<b>EXPENSES</b>									
<b>Department: 1002 - Circuit Court</b>									
<b>PERS SVCS - Personnel Services</b>									
6000.100	Personnel Services Salaries	1,114,843.00	1,159,681.00	(44,838.00)	-3.9%	\$600,681.64	\$1,070,414.52	Decrease from retirements/new hires	
<b>Account Classification Total: PERS SVCS - Personnel Services</b>		<b>1,114,843.00</b>	<b>1,159,681.00</b>	<b>(44,838.00)</b>	<b>-3.9%</b>	<b>\$600,681.64</b>	<b>\$1,070,414.52</b>		
<b>SUPP &amp; MAT - Supplies &amp; Materials</b>									
6100.010	Administrative Expense Administrative Expenses	2,000.00	2,000.00	0.00	0.0%	\$0.00	\$186.85		
6100.060	Administrative Expense Books and Publications	2,000.00	2,000.00	0.00	0.0%	\$91.93	\$2,848.34		
6100.080	Administrative Expense Copier Supplies	180.00	180.00	0.00	0.0%	\$0.00	\$0.00		
6100.100	Administrative Expense Dues, Licenses & Subscriptions	4,734.00	4,734.00	0.00	0.0%	\$83.36	\$3,398.94		
6100.110	Administrative Expense Envelopes	1,500.00	1,500.00	0.00	0.0%	\$293.85	\$1,773.53		
6100.150	Administrative Expense Incentives & Events	1,515.00	1,515.00	0.00	0.0%	\$0.00	\$0.00		
6100.190	Administrative Expense Office Supplies	6,820.00	6,820.00	0.00	0.0%	\$4,842.96	\$11,826.36		
6100.210	Administrative Expense Paper	2,500.00	2,500.00	0.00	0.0%	\$444.90	\$2,181.46		
6110.120	Supplies & Equipment Equipment Rental	1,200.00	1,200.00	0.00	0.0%	\$1,339.68	\$1,224.60		
6110.170	Supplies & Equipment Jury Expenses	3,500.00	3,500.00	0.00	0.0%	\$1,068.82	\$15,423.15		
6110.190	Supplies & Equipment Law Enforcement Equipment	0.00	0.00	0.00	N/A	\$0.00	\$259.64		
6110.245	Supplies & Equipment Mobile Phones	0.00	0.00	0.00	N/A	\$296.79	\$676.21		
6110.270	Supplies & Equipment Office Equipment Repairs	300.00	300.00	0.00	0.0%	\$0.00	\$0.00		
6110.280	Supplies & Equipment Office Furniture	4,090.00	4,090.00	0.00	0.0%	\$5,408.94	\$3,815.87		
6110.290	Supplies & Equipment Other Office Equipment	102,632.00	810.00	101,822.00	12570.6%	\$0.00	\$4,186.72	AV Trial Presentation Equipment & Installation 2 Courtrooms	
6130.010	Equipment Maintenance Copier Lease	7,860.00	7,860.00	0.00	0.0%	\$5,010.06	\$7,249.62		
6130.070	Equipment Maintenance Software Maintenance Agreements	17,626.00	17,626.00	0.00	0.0%	\$12,015.00	\$8,715.00		
6150.050	Uniforms & Personal Equipment Uniforms	500.00	500.00	0.00	0.0%	\$0.00	\$549.00		
6160.040	Grant Programs Court Security Grant	84,214.00	0.00	84,214.00	N/A	\$1,125.74	\$9,627.32	Security upgrades to doors/key cards/new lock	
6160.060	Grant Programs Drug Treatment Court	67,396.00	67,396.00	0.00	0.0%	\$8,008.00	\$20,472.79		

Worcester County FY24		1002 Circuit Court Budget Requested						
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested Comments
6160.070	Grant Programs Family Support Services	126,115.00	93,700.00	32,415.00	34.6%	\$48,054.20	\$99,356.12	Increase in State Family Services Grant
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		436,682.00	218,231.00	218,451.00	100.1%	\$88,084.23	\$193,771.52	
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>								
6510.030	Legal Services Court Appointed Attorneys	8,000.00	8,000.00	0.00	0.0%	\$5,807.75	\$6,269.09	
6510.040	Legal Services Court Library Levy	2,000.00	2,000.00	0.00	0.0%	\$0.00	\$2,000.00	
6510.050	Legal Services Court Reporters	5,000.00	5,000.00	0.00	0.0%	\$1,337.00	\$691.22	
6510.055	Legal Services Family Support Service - Other	0.00	0.00	0.00	N/A	\$0.00	\$1,250.00	
6510.080	Legal Services Jury Per Diem	92,000.00	92,000.00	0.00	0.0%	\$46,520.00	\$67,710.00	
6550.028	Building Site Expenses Cable	265.00	265.00	0.00	0.0%	\$57.24	\$171.48	
6550.270	Building Site Expenses Telephone	1,500.00	1,500.00	0.00	0.0%	\$731.17	\$6.74	
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		108,765.00	108,765.00	0.00	0.0%	\$54,453.16	\$78,098.53	
<i>OTHR CHGS - Other Charges</i>								
7000.040	Travel, Training & Expense Continuing Education/Certificati	400.00	400.00	0.00	0.0%	\$999.00	\$2,133.00	
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	5,962.00	5,962.00	0.00	0.0%	\$1,639.67	\$4,999.55	
7000.115	Travel, Training & Expense Mileage	2,570.00	2,570.00	0.00	0.0%	\$21.28	\$68.97	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		8,932.00	8,932.00	0.00	0.0%	\$2,659.95	\$7,201.52	
<b>Department Total: 1002 - Circuit Court</b>		1,669,222.00	1,495,609.00	173,613.00	11.6%	\$745,878.98	\$1,349,486.09	
<b>EXPENSES Total</b>		1,669,222.00	1,495,609.00	173,613.00	11.6%	\$745,878.98	\$1,349,486.09	
<b>Fund EXPENSE Total: 100 - General Fund</b>		1,669,222.00	1,495,609.00	173,613.00	11.6%	\$745,878.98	\$1,349,486.09	

**REVENUE**

**State's Attorney Office**

<u>Dept #</u>	<u>NWS G/L Acct #</u>	<u>G/L ACCOUNT NAME</u>	<u>FY21 ACTUAL</u>	<u>FY22 ACTUAL</u>	<u>FY23 BUDGET</u>	<u>FY23 Actual as of 2/28/23</u>	<u>FY24 BUDGET</u>	<u>Variance</u>
<b>1004</b>	5070.104	Sale of Publication & Copies - Ste Attorney	0	0	0	0	0	0
	5155	Comm Svc Fees	39,910	70,800	70,000	37,445	70,000	(33,355)
	5181	First Offender Program Fees	4,250	6,519	1,000	2,000	5,000	(3,000)
	5712	MCIN Grant	0	0	0	44,000	50,000	0
	5774	SU Grant			0	115,302	461,890	176,220
<b>TOTAL</b>			44,160	77,319	71,000	198,747	586,890	140,665

Worcester County FY24									
1004 State's Attorney Budget Requested									
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested	Comments
<b>Fund: 100 - General Fund</b>									
<b>EXPENSES</b>									
<b>Department: 1004 - State's Attorney</b>									
<b>PERS SVCS - Personnel Services</b>									
6000.100	Personnel Services Salaries	2,991,210.00	2,489,304.00	501,906.00	20.2%	1,081,073.03	1,646,474.16		See Personnel Sheet - \$360k in grant funded personnel
6000.400	Personnel Services Overtime Pay	0.00	6,000.00	(6,000.00)	-100.0%	2,301.46	1,801.99		Prefer Comp time
<b>Account Classification Total: PERS SVCS - Personnel Services</b>		<b>\$2,991,210.00</b>	<b>\$2,495,304.00</b>	<b>\$495,906.00</b>	<b>19.9%</b>	<b>\$1,083,374.49</b>	<b>\$1,648,276.15</b>		
<b>SUPP &amp; MAT - Supplies &amp; Materials</b>									
6100.010	Administrative Expense Administrative Expenses	4,000.00	6,500.00	(2,500.00)	-38.5%	941.28	2,718.91		more consistent with recent spending
6100.100	Administrative Expense Dues, Licenses & Subscriptions	19,570.00	64,634.00	(45,064.00)	-69.7%	22,457.48	5,516.12		one-time cost eliminated
6100.160	Administrative Expense Legal Books & Publications	3,360.00	4,508.00	(1,148.00)	-25.5%	2,328.64	6,108.94		using online resources at lower cost
6100.190	Administrative Expense Office Supplies	9,000.00	11,000.00	(2,000.00)	-18.2%	6,797.39	4,494.26		more consistent with recent spending
6110.090	Supplies & Equipment Computers & Printers	2,450.00	3,320.00	(870.00)	-26.2%	3,169.58	38,513.04		
6110.245	Supplies & Equipment Mobile Phones	12,570.00	12,900.00	(330.00)	-2.6%	4,613.61	8,252.77		
6110.280	Supplies & Equipment Office Furniture	3,125.00	34,427.00	(31,302.00)	-90.9%	1,000.17	3,940.22		waiting until permanent office space is identified
6110.290	Supplies & Equipment Other Office Equipment	2,000.00	2,000.00	0.00	0.0%	0.00	1,009.22		
6110.390	Supplies & Equipment Small Equipment	2,000.00	2,000.00	0.00	0.0%	58.00	186.21		
6130.010	Equipment Maintenance Copier Lease	12,000.00	16,400.00	(4,400.00)	-26.8%	4,546.80	12,360.64		waiting until permanent office space is identified
6130.040	Equipment Maintenance MILES Computer Chg/MDT User Fees	0.00	0.00	0.00	N/A	441.00	945.00		
6130.070	Equipment Maintenance Software Maintenance Agreements	32,870.00	30,598.00	2,272.00	7.4%	22,436.68	0.00		slight cost increase from vendor
6150.050	Uniforms & Personal Equipment Uniforms	1,827.00	500.00	1,327.00	265.4%	695.00	920.85		
<b>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</b>		<b>\$104,772.00</b>	<b>\$188,787.00</b>	<b>(\$84,015.00)</b>	<b>-44.5%</b>	<b>\$69,485.63</b>	<b>\$84,966.18</b>		
<b>MAINT &amp; SVCS - Maintenance &amp; Services</b>									
6510.060	Legal Services Investigation Expenses	0.00	800.00	(800.00)	-100.0%	584.07	1,138.48		Zero out account
6510.090	Legal Services Prosecution Expenses	2,500.00	5,000.00	(2,500.00)	-50.0%	0.00	177.97		found special prosecutor to handle admin/civil cases
6510.105	Legal Services Appeal Expenses	1,000.00	1,000.00	0.00	0.0%	279.33	2,904.91		
6510.110	Legal Services Transcripts	5,000.00	5,000.00	0.00	0.0%	2,935.00	13,106.61		

Worcester County FY24									
1004 State's Attorney Budget Requested									
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested	Comments
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	5,000.00	5,000.00	0.00	0.0%	3,030.89	6,030.55		
6540.030	Vehicle Operating Expenses Vehicle Maintenance	1,500.00	1,500.00	0.00	0.0%	402.86	3,502.34		
6540.040	Vehicle Operating Expenses Vehicle Registration	100.00	100.00	0.00	0.0%	0.00	100.00		
6550.028	Building Site Expenses Cable	1,550.00	1,550.00	0.00	0.0%	725.67	1,421.86		
6550.270	Building Site Expenses Telephone	1,500.00	1,500.00	0.00	0.0%	396.00	1,198.15		
<b>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</b>		\$18,150.00	\$21,450.00	(\$3,300.00)	-15.4%	\$8,353.82	\$29,580.87		
<b>OTHR CHGS - Other Charges</b>									
7000.080	Travel, Training & Expense Extradition Expense	14,000.00	16,000.00	(2,000.00)	-12.5%	2,421.06	11,094.86		more consistent with recent spending
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	10,450.00	10,330.00	120.00	1.2%	1,981.73	2,741.98		
7000.110	Travel, Training & Expense Membership Expenses	0.00	0.00	0.00	N/A	0.00	(50.00)		
7000.115	Travel, Training & Expense Mileage	0.00	250.00	(250.00)	-100.0%	0.00	265.78		zero out account
7000.130	Travel, Training & Expense Witness Expenses	0.00	1,000.00	(1,000.00)	-100.0%	109.89	11.16		zero out account
<b>Account Classification Total: OTHR CHGS - Other Charges</b>		\$24,450.00	\$27,580.00	(\$3,130.00)	-11.3%	\$4,512.68	\$14,063.78		
<b>CAP EQ - Capital Equipment</b>									
9010.010	Capital Equipment New Vehicles	43,000.00	0.00	43,000.00	N/A	0.00	36,006.00		1 replacement Tahoe (score 10 out of 20)
<b>Account Classification Total: CAP EQ - Capital Equipment</b>		\$43,000.00	\$0.00	\$43,000.00		\$0.00	\$36,006.00		
<b>Department Total: 1004 - State's Attorney</b>		\$3,181,582.00	\$2,733,121.00	\$448,461.00	16.4%	\$1,165,726.62	\$1,812,892.98		
<b>EXPENSES Total</b>		\$3,181,582.00	\$2,733,121.00	\$448,461.00	16.4%	\$1,165,726.62	\$1,812,892.98		
<b>Fund EXPENSE Total: 100 - General Fund</b>		\$3,181,582.00	\$2,733,121.00	\$448,461.00	16.4%	\$1,165,726.62	\$1,812,892.98		

**REVENUE**

**Development Review & Permitting**

1008	Dept #	NWS G/L Acct #	G/L ACCOUNT NAME	FY21 ACTUAL	FY22 ACTUAL	FY23 BUDGET	FY23 Actual As of 2/28/23		FY24 BUDGET	Variance
	4905		Vending Machine License	77,920	44,660	75,000	21,425	65,000	(10,000)	
	4915		Occupational Licenses	4,210	30,800	4,000	4,900	30,000	26,000	
	4925		Tourist & Trailer Permits	0	0	0	0	0	0	
	4927		Rental License Fee	132,170	183,305	175,000	84,010	195,000	20,000	
	4930		Building Permits	309,972	303,313	315,000	191,199	315,000	0	
	4932		Electrical permits	17,475	21,575	15,000	12,375	18,000	3,000	
	4955		Raffle Permits	1,392	1,450	1,800	1,049	1,500	(300)	
	4850.020		Credit Card fees	0	0	3,200	2,617	8,000	4,800	
	5060		Zoning Fees							
	5060.100		Zoning Fees-brdof zoning appeals	17,575	25,125	21,800	11,150	21,800	0	
	5060.300		Zoning Fees-site plan review	10,910	8,858	11,000	11,345	11,000	0	
	5060.400		Zoning Fees-rezoning fee	12,758	9,250	4,000	1,493	4,000	0	
	5060.500		Zoning Fees-subdivision review fee	9,450	10,130	12,000	8,820	12,000	0	
	5060.600		License/Permit Text Amend Applic Fee	2,100	1,400	2,200	800	1,600	(600)	
	5070.300		Document Sales	203	377	6,200	110	6,200	0	
	5085		Liquor Advertising Fees	2,700	2,280	1,200	1,560	1,200	0	
	5150		Housing Program Fees	0	0	0	0	0	0	
	5150.100		Housing Program Fees-Program Income	19,540	13,523	0	4,425	0	0	
	5515		DHCD Housing Admin Fees	1,500	14,637	7,000	0	7,000	0	
	5517		Other Housing Rehab Income	0	0	4,000	0	0	(4,000)	
	5625		CDBG Grant -Housing Rehab	22,965	159,493	150,000	66,190	150,000	0	
	5735.075		Other Grant - State Revenue (Census)	7,980	0	0	0	0	0	
	<b>TOTAL</b>			650,820	830,176	808,400	423,468	847,300	38,900	

Worcester County FY24									
1008 Development, Review & Permitting Budget Requested									
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested	Comments
<b>Fund: 100 - General Fund</b>									
<b>EXPENSES</b>									
<b>Department: 1008 - Development, Review &amp; Permits</b>									
<i>PERS SVCS - Personnel Services</i>									
6000.100	Personnel Services Salaries	\$1,757,200.00	\$1,728,905.00	\$28,295.00	1.6%	829,409.20	1,502,606.91		Personnel requests per excel spreadsheet
6000.400	Personnel Services Overtime Pay	\$3,000.00	\$3,000.00	\$0.00	0.0%	8,988.40	0.00		
	<i>Account Classification Total: PERS SVCS - Personnel Services</i>	\$1,760,200.00	\$1,731,905.00	\$28,295.00	1.6%	838,397.60	1,502,606.91		
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6100.010	Administrative Expense Administrative Expenses	\$8,000.00	\$3,200.00	\$4,800.00	150.0%	3,000.01	3,045.48		Increased credit card expenses & 4% surcharge
6100.060	Administrative Expense Books and Publications	\$1,915.00	\$3,500.00	(\$1,585.00)	-45.3%	883.44	1,739.22		Savings from FY23 ICC books
6100.070	Administrative Expense International Bldg Code Supplies	\$500.00	\$500.00	\$0.00	0.0%	0.00	570.89		
6100.080	Administrative Expense Copier Supplies	\$75.00	\$75.00	\$0.00	0.0%	0.00	0.00		
6100.100	Administrative Expense Dues, Licenses & Subscriptions	\$3,167.00	\$2,235.00	\$932.00	41.7%	785.00	2,230.00		No new; increase in existing dues
6100.110	Administrative Expense Envelopes	\$1,500.00	\$1,500.00	\$0.00	0.0%	182.62	894.81		
6100.190	Administrative Expense Office Supplies	\$2,500.00	\$2,500.00	\$0.00	0.0%	677.39	2,414.88		
6100.210	Administrative Expense Paper	\$2,000.00	\$2,000.00	\$0.00	0.0%	895.31	1,575.20		
6100.230	Administrative Expense Postage & Freight	\$150.00	\$150.00	\$0.00	0.0%	0.00	0.00		
6100.240	Administrative Expense Printing Expense	\$7,200.00	\$7,200.00	\$0.00	0.0%	487.00	1,353.39		
6110.080	Supplies & Equipment Computer Repairs & Supplies	\$750.00	\$750.00	\$0.00	0.0%	0.00	0.00		
6110.090	Supplies & Equipment Computers & Printers	\$0.00	\$5,500.00	(\$5,500.00)	-100.0%	0.00	7,398.25		Savings - No computers on FY24 list
6110.140	Supplies & Equipment GIS Mapping Supplies	\$4,900.00	\$4,900.00	\$0.00	0.0%	804.92	2,531.11		
6110.245	Supplies & Equipment Mobile Phones	\$5,737.00	\$5,437.00	\$600.00	11.7%	1,795.14	4,214.40		
6110.270	Supplies & Equipment Office Equipment Repairs	\$300.00	\$300.00	\$0.00	0.0%	0.00	0.00		
6110.280	Supplies & Equipment Office Furniture	\$500.00	\$500.00	\$0.00	0.0%	0.00	562.47		
6110.340	Supplies & Equipment Safety Program Equipment	\$150.00	\$150.00	\$0.00	0.0%	0.00	145.18		
6110.390	Supplies & Equipment Small Equipment	\$500.00	\$500.00	\$0.00	0.0%	0.00	238.37		
6130.010	Equipment Maintenance Copier Lease	\$2,978.00	\$2,978.00	\$0.00	0.0%	992.40	2,977.20		



Worcester County FY24									
1008 Development, Review & Permitting Budget Requested									
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested	Comments
6130.020	Equipment Maintenance Equipment Annual Maint Contr.	\$1,100.00	\$1,100.00	\$0.00	0.0%	1,100.00	1,100.00		
6130.060	Equipment Maintenance Software Licensing	\$0.00	\$1,100.00	(\$1,100.00)	-100.0%	0.00	0.00		Savings - Eliminated licenses
6130.070	Equipment Maintenance Software Maintenance Agreements	\$7,500.00	\$7,500.00	\$0.00	0.0%	0.00	1,538.37		GIS on call System
6170.080	Program Expense Special Loans Administration	\$0.00	\$22,000.00	(\$22,000.00)	-100.0%	525.00	45.00		Consultant position converted to FT EE
6180.010	Housing Rehabilitation Program CDBG Advertising	\$4,000.00	\$2,400.00	\$1,600.00	66.7%	162.00	4,106.00		increased advert. & re-advert. costs
6180.020	Housing Rehabilitation Program CDBG Appraisals & Credit Reports	\$1,500.00	\$2,400.00	(\$900.00)	-37.5%	215.66	191.62		
6180.030	Housing Rehabilitation Program CDBG Consulting	\$0.00	\$30,300.00	(\$30,300.00)	-100.0%	0.00	2,675.65		Consultant position converted to FT EE
6180.040	Housing Rehabilitation Program CDBG Housing Rehab Grant	\$150,000.00	\$150,000.00	\$0.00	0.0%	74,944.40	157,918.23		
6180.050	Housing Rehabilitation Program Housing Rental & Disability Cons	\$6,000.00	\$6,000.00	\$0.00	0.0%	0.00	0.00		
6180.060	Housing Rehabilitation Program Lead Paint Contract Inspections	\$23,000.00	\$23,000.00	\$0.00	0.0%	11,460.00	150.00		
6180.070	Housing Rehabilitation Program Program Income Expense	\$0.00	\$0.00	\$0.00	N/A	0.00	13,522.60		
6180.080	Housing Rehabilitation Program Special Loan Fee Expense	\$7,000.00	\$7,000.00	\$0.00	0.0%	1,650.00	2,608.79		
<b>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials MAINT &amp; SVCS - Maintenance &amp; Services</b>		<b>\$242,922.00</b>	<b>\$296,375.00</b>	<b>(\$53,453.00)</b>	<b>-18.0%</b>	<b>100,560.29</b>	<b>215,747.11</b>		
6510.010	Legal Services Board/Commission Attorney	\$25,000.00	\$25,000.00	\$0.00	0.0%	10,975.00	22,725.00		
6510.050	Legal Services Court Reporters	\$3,500.00	\$3,500.00	\$0.00	0.0%	1,500.00	3,335.00		
6530.040	Consulting Services Consulting Services	\$125,000.00	\$50,000.00	\$75,000.00	150.0%	0.00	0.00		Increased funds for Comp Plan
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	\$12,000.00	\$12,000.00	\$0.00	0.0%	6,291.08	12,549.16		
6540.030	Vehicle Operating Expenses Vehicle Maintenance	\$4,000.00	\$4,000.00	\$0.00	0.0%	1,382.50	3,288.11		
6540.040	Vehicle Operating Expenses Vehicle Registration	\$0.00	\$100.00	(\$100.00)	-100.0%	0.00	200.00		
6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	\$0.00	\$0.00	\$0.00	N/A	3,183.08	0.00		
6550.081	Building Site Expenses Fire Extinguishers	\$150.00	\$73.00	\$77.00	105.5%	0.00	112.50		
6550.270	Building Site Expenses Telephone	\$1,260.00	\$1,260.00	\$0.00	0.0%	622.84	1,246.94		
6900.025	Advertising Legal Advertisements	\$16,000.00	\$16,000.00	\$0.00	0.0%	4,777.39	17,264.33		
<b>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</b>		<b>\$186,910.00</b>	<b>\$111,933.00</b>	<b>\$74,977.00</b>	<b>67.0%</b>	<b>28,731.89</b>	<b>60,721.04</b>		

Worcester County FY24									
1008 Development, Review & Permitting Budget Requested									
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested	Comments
<i>OTHR CHGS - Other Charges</i>									
7000.020	Travel, Training & Expense Board Member Allowance	\$26,400.00	\$26,400.00	\$0.00	0.0%	9,842.51	17,692.50		
7000.040	Travel, Training & Expense Continuing Education/Certificati	\$2,673.00	\$2,320.00	\$353.00	15.2%	250.00	917.00		
7000.060	Travel, Training & Expense Educational Training	\$3,000.00	\$3,000.00	\$0.00	0.0%	200.00	171.00		
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	\$9,910.00	\$9,006.00	\$904.00	10.0%	361.00	1,945.00		
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$41,983.00	\$40,726.00	\$1,257.00	3.1%	10,653.51	20,725.50		
<i>INTFND CHGS - Interfund Charges</i>									
8010.110	Interfund Water & Wastewater Enterprise Ch	(\$19,708.00)	(\$17,867.00)	(\$1,841.00)	10.3%	(8,933.60)	(16,764.80)		see personnel requests
8010.200	Interfund DRP Chargeback - Engr Svcs	(\$75,281.00)	(\$75,281.00)	\$0.00	0.0%	(37,640.50)	(70,620.00)		
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>		(\$94,989.00)	(\$93,148.00)	(\$1,841.00)	2.0%	(46,574.10)	(87,384.80)		
<i>CAP EQ - Capital Equipment</i>									
9010.010	Capital Equipment New Vehicles	\$0.00	\$24,000.00	(\$24,000.00)	-100.0%	0.00	44,278.00		Savings - No vehicles requested
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$0.00	\$24,000.00	(\$24,000.00)	-100.0%	0.00	44,278.00		
<b>Department Total: 1008 - Development, Review &amp; Permits</b>		\$2,137,026.00	\$2,111,791.00	\$25,235.00	1.2%	931,769.19	1,756,693.76		
<b>EXPENSES Total</b>		\$2,137,026.00	\$2,111,791.00	\$25,235.00	1.2%	931,769.19	1,756,693.76		
<b>Fund EXPENSE Total: 100 - General Fund</b>		\$2,137,026.00	\$2,111,791.00	\$25,235.00	1.2%	931,769.19	1,756,693.76		

**REVENUE**

**Sheriff's Office**

<u>Dept #</u>	<u>G/L Acct #</u>	<u>G/L ACCOUNT NAME</u>	<u>FY21 ACTUAL</u>	<u>FY22 ACTUAL</u>	<u>FY23 BUDGET</u>	<u>FY23 Actual as of 2/28/23</u>	<u>FY24 BUDGET</u>	<u>Variance</u>
1101	5065.100	Sheriff's Fees-Paper	29,980	25,383	30,000	19,696	30,000	0
	5065.200	Peddler's License	150	225	0	387	0	0
	5065.300	Parking Fines	360	100	100	25	100	0
	5065.400	Animal Shelter/License Fees	5,500	4,650	5,000	725	5,000	0
	5065.405	Animal Shelter/Spay & Neuter	0	0	0	0	0	0
	5065.500	Animal Shelter Revenue	310	785	0	2,235	0	0
	5065.600	Sheriff Fees - Sheriff Sale	0	524	0	0	0	0
	5065.700	Sheriff Fees - Contracted Services	87,758	83,072	7,000	75,036	7,000	0
	5065.990	Sheriff Fees -Other	2,461	1,859	0	900	0	0
	5090	Firearms Training Center Fee	21,450	15,225	8,000	1,000	8,000	0
	5161	Casino Security	0	0	0	15,275	0	0
	5162	Seacrets Security	73,125	106,744	50,000	73,294	50,000	0
	5163	Purnell Properties Security	13,200	10,875	0	5,325	0	0
	5164	Sunset Marina Security	0	0	0	0	0	0
	5541	Traffic Safety SHA	2,119	1,653	1,500	440	1,500	0
	5605	MD State Police Grants	1,144	1,509	0	0	0	0
	5635	Police Protection Grant	176,303	255,126	244,113	120,540	244,113	0
	5675	Child Support Grant	5,252	10,378	9,000	1,643	9,000	0
	5713	GOCCP - Sheriff Grants	4,000	19,743	0	379,904	0	0
	5735.035	Other Grants - Sheriff	0	2,308	0	0	0	0
	5743	FEMA Grant	0	0	0	0	0	0
	5762	Heroin Coordinator Grant	50,615	50,615	50,615	27,263	50,615	0
	5770	Bulletproof Vest Program	0	0	0	0	0	0
	5905	Sex Offender Grant	27,421	9,484	10,000	8,936	10,000	0
	5910	Tobacco Enforcement Grant	2,168	2,470	3,000	11,200	3,000	0
	5912	Sheriff -Health Underage Drinking	4,149	1,790	4,000	12,009	4,000	0
<b>TOTAL</b>			<b>507,464</b>	<b>604,518</b>	<b>422,328</b>	<b>755,833</b>	<b>422,328</b>	<b>0</b>

Worcester County FY24		1101 Sheriff Budget Requested						
Account Number	Account Description	2024 Department Requested	2023 Amended Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested Comments
Fund: 100 - General Fund								
	EXPENSES							
	Department: 1101 - Sheriff's Office							
	Location: 030 - Sheriff							
	PERS SVCS - Personnel Services							
6000.100	Personnel Services Salaries	7,287,874.00	6,701,163.00	586,711.00	8.8%	3,048,260.33	5,263,211.15	Reclass 9 civilian empls; step inc sworn personnel, crossing guards & 4 civilian empls; promotion DS-SDFC 10 empls in FY24
6000.400	Personnel Services Overtime Pay	396,550.00	380,500.00	16,050.00	4.2%	192,408.27	382,920.18	Inc in relation to request for reclass & step inc
6000.410	Personnel Services Overtime Grants/Reimbursements	64,482.00	64,482.00	0.00	0.0%	96,337.92	90,830.99	
6000.450	Personnel Services Overtime Pay - Kennel	88,317.00	80,288.00	8,029.00	10.0%	17,916.05	41,338.10	Inc in relation to request for reclass & step inc
	<i>Account Classification Total: PERS SVCS - Personnel Services</i>	\$7,837,223.00	\$7,226,433.00	\$610,790.00	8.5%	\$3,354,922.57	\$5,778,300.42	
	<i>SUPP &amp; MAT - Supplies &amp; Materials</i>							
6100.030	Administrative Expense Alcohol and Drug Testing	600.00	600.00	0.00	0.0%	0.00	0.00	
6100.050	Administrative Expense Background Checks	1,600.00	1,600.00	0.00	0.0%	1,332.27	1,902.90	
6100.055	Administrative Expense Bond	750.00	750.00	0.00	0.0%	340.00	0.00	
6100.060	Administrative Expense Books and Publications	8,000.00	5,565.00	2,435.00	43.8%	7,404.55	8,336.10	Vendor inc
6100.080	Administrative Expense Copier Supplies	240.00	240.00	0.00	0.0%	0.00	0.00	
6100.100	Administrative Expense Dues, Licenses & Subscriptions	6,318.00	5,990.00	328.00	5.5%	4,060.10	20,717.00	
6100.110	Administrative Expense Envelopes	1,000.00	1,000.00	0.00	0.0%	590.00	0.00	
6100.190	Administrative Expense Office Supplies	26,000.00	26,000.00	0.00	0.0%	7,301.26	27,732.86	
6100.210	Administrative Expense Paper	5,056.00	5,056.00	0.00	0.0%	293.94	3,155.22	
6100.230	Administrative Expense Postage & Freight	66.00	66.00	0.00	0.0%	44.60	35.31	
6100.240	Administrative Expense Printing Expense	4,000.00	4,000.00	0.00	0.0%	270.79	2,602.69	
6110.030	Supplies & Equipment Bike Patrol Equipment	6,000.00	2,800.00	3,200.00	114.3%	640.13	0.00	Repl 2 bikes; specific uniforms
6110.035	Supplies & Equipment STAR Team Supplies & Equipment	22,131.00	22,131.00	0.00	0.0%	124.61	23,300.03	
6110.050	Supplies & Equipment Camera Equipment	494,383.00	494,383.00	0.00	0.0%	492,024.06	0.00	
6110.080	Supplies & Equipment Computer Repairs & Supplies	3,000.00	3,000.00	0.00	0.0%	1,400.00	935.80	
6110.090	Supplies & Equipment Computers & Printers	68,500.00	112,060.00	(43,560.00)	-38.9%	7,857.62	72,119.18	Dec 43,560 per IT

Worcester County FY24		1101 Sheriff Budget Requested						
Account Number	Account Description	2024 Department Requested	2023 Amended Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested Comments
6110.125	Supplies & Equipment Equipment Maintenance & Repair	4,500.00	4,500.00	0.00	0.0%	379.61	1,500.00	
6110.160	Supplies & Equipment Investigation Supplies	5,000.00	5,000.00	0.00	0.0%	511.90	4,260.62	
6110.180	Supplies & Equipment K9 Expense	42,000.00	42,000.00	0.00	0.0%	6,653.03	49,227.57	
6110.190	Supplies & Equipment Law Enforcement Equipment	170,000.00	153,010.00	16,990.00	11.1%	59,163.77	121,071.14	Inc 10,536.96 for Dec22 taser order; breach kits for patrol ~15K
6110.245	Supplies & Equipment Mobile Phones	43,200.00	40,920.00	2,280.00	5.6%	18,009.69	43,458.38	Inc due to more w/County phones
6110.270	Supplies & Equipment Office Equipment Repairs	600.00	600.00	0.00	0.0%	0.00	26.58	
6110.280	Supplies & Equipment Office Furniture	8,400.00	8,400.00	0.00	0.0%	6,203.59	12,926.59	
6110.290	Supplies & Equipment Other Office Equipment	3,949.00	3,949.00	0.00	0.0%	2,383.24	2,829.18	
6110.295	Supplies & Equipment Program Supplies and Equipment	600.00	600.00	0.00	0.0%	0.00	0.00	
6110.297	Supplies & Equipment Community Policing Supplies	5,000.00	5,000.00	0.00	0.0%	444.13	1,637.52	
6110.320	Supplies & Equipment Radio Supplies	2,000.00	2,000.00	0.00	0.0%	0.00	524.58	
6130.010	Equipment Maintenance Copier Lease	5,500.00	5,500.00	0.00	0.0%	1,362.80	3,387.54	
6130.020	Equipment Maintenance Equipment Annual Maint Contr.	6,000.00	6,000.00	0.00	0.0%	0.00	3,293.01	
6130.040	Equipment Maintenance MILES Computer Chg/MDT User Fees	45,000.00	40,416.00	4,584.00	11.3%	19,017.28	39,129.61	Inc number of users
6130.060	Equipment Maintenance Software Licensing	67,150.00	95,900.00	(28,750.00)	-30.0%	99,400.00	1,749.99	Dec 82,400 for FY23 on-time CentralSquare fee, inc 40,800 for one-time new users MDT license fees; 26,350 VPN license fee
6130.070	Equipment Maintenance Software Maintenance Agreements	157,094.00	116,011.00	41,083.00	35.4%	67,158.43	62,542.04	Inc CrashData Group 11,250; MobileApp 5,000; MAGNET Forensics 4,200; Cellebrite 7,000; IA Pro 8,000
6150.010	Uniforms & Personal Equipment Bullet Proof Vests	49,000.00	49,000.00	0.00	0.0%	1,140.00	16,120.22	Vendor inc; Animal Control now incl
6150.040	Uniforms & Personal Equipment Uniform Allowance	84,150.00	67,200.00	16,950.00	25.2%	62,300.00	53,975.00	99x850 uniform/boot allowance
6150.050	Uniforms & Personal Equipment Uniforms	144,000.00	64,500.00	79,500.00	123.3%	11,983.60	64,997.07	Inc to new hires & all PTs Class A uniforms; fill in 'blanks' to bring all uniforms current
6150.060	Uniforms & Personal Equipment Ammunition	84,585.00	84,585.00	0.00	0.0%	23,146.08	46,395.78	Vendor inc
6160.055	Grant Programs GOCCP Grants	0.00	0.00	0.00	N/A	0.00	19,743.39	
<b>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</b>		<b>\$1,575,372.00</b>	<b>\$1,480,332.00</b>	<b>\$95,040.00</b>	<b>6.4%</b>	<b>\$902,941.08</b>	<b>\$709,632.90</b>	
<b>MAINT &amp; SVCS - Maintenance &amp; Services</b>								

Worcester County FY24		1101 Sheriff Budget Requested						
Account Number	Account Description	2024 Department Requested	2023 Amended Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested Comments
6510.085	Legal Services Other Legal Expenses	15,000.00	10,000.00	5,000.00	50.0%	304.00	55,121.60	Inc need for add'l advice re: newly mandated req, PIA requests
6530.050	Consulting Services Crisis/Fitness for Duty	6,500.00	6,500.00	0.00	0.0%	62.00	125.00	
6530.080	Consulting Services Physicals, Shots & Drug Testing	600.00	600.00	0.00	0.0%	0.00	0.00	
6530.090	Consulting Services Pre-Employment Physicals	7,000.00	7,000.00	0.00	0.0%	4,905.00	7,580.00	School Safety merged
6530.100	Consulting Services Professional Fees	4,500.00	4,500.00	0.00	0.0%	0.00	4,000.00	
6530.115	Consulting Services Psychological Services	66,400.00	38,600.00	27,800.00	72.0%	27,800.00	8,250.00	Inc retainage of Behind the Line for mandated wellness training/psych counseling 27,800/yr
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	273,000.00	210,000.00	63,000.00	30.0%	175,506.24	334,666.76	Vendor inc
6540.030	Vehicle Operating Expenses Vehicle Maintenance	140,000.00	112,000.00	28,000.00	25.0%	91,357.42	157,963.71	Vendor inc
6540.040	Vehicle Operating Expenses Vehicle Registration	1,700.00	1,900.00	(200.00)	-10.5%	0.00	800.00	
6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	20,000.00	25,000.00	(5,000.00)	-20.0%	8,130.86	15,808.22	dec per prev yrs actual
6540.050	Vehicle Operating Expenses Vehicle Use/Other Areas	33,600.00	63,000.00	(29,400.00)	-46.7%	0.00	6,208.00	
6540.060	Vehicle Operating Expenses Vehicle Equipment	0.00	0.00	0.00	N/A	0.00	26,956.12	
6550.028	Building Site Expenses Cable	1,020.00	900.00	120.00	13.3%	382.21	658.74	
6550.060	Building Site Expenses Electricity	1,750.00	1,750.00	0.00	0.0%	101.86	331.21	
6550.081	Building Site Expenses Fire Extinguishers	1,557.00	1,557.00	0.00	0.0%	0.00	1,100.00	
6550.090	Building Site Expenses General Maintenance Repairs	2,000.00	2,000.00	0.00	0.0%	1,975.30	6,101.50	
6550.170	Building Site Expenses Office Rent/Lease	2,500.00	2,200.00	300.00	13.6%	2,404.00	2,164.00	
6550.270	Building Site Expenses Telephone	7,980.00	8,000.00	(20.00)	-0.3%	1,699.00	5,564.93	
6900.040	Advertising Personnel Advertisements	3,000.00	3,000.00	0.00	0.0%	996.00	3,578.99	
<b>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</b>		<b>\$588,107.00</b>	<b>\$498,507.00</b>	<b>\$89,600.00</b>	<b>18.0%</b>	<b>\$315,623.89</b>	<b>\$636,978.78</b>	
<b>OTHR CHGS - Other Charges</b>								
7000.030	Travel, Training & Expense Canine Training	3,625.00	3,625.00	0.00	0.0%	420.00	2,284.94	
7000.040	Travel, Training & Expense Continuing Education/Certificati	57,600.00	40,734.00	16,866.00	41.4%	10,189.36	13,657.79	Inc mandatory training req for sworn personnel
7000.060	Travel, Training & Expense Educational Training	46,125.00	39,000.00	7,125.00	18.3%	15,654.74	50,352.85	Inc unfunded requirements for prof dev; incl civilian personnel
7000.090	Travel, Training & Expense Firearms Training	7,020.00	4,500.00	2,520.00	56.0%	6,570.64	3,124.59	Inc number of instructors requiring cert

Worcester County FY24		1101 Sheriff Budget Requested						
Account Number	Account Description	2024 Department Requested	2023 Amended Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested Comments
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	5,000.00	2,000.00	3,000.00	150.0%	4,240.83	4,420.64	Inc # conf attended by/presented at by Sheriff and Command Staff, Sheriff serving on more boards
7000.125	Travel, Training & Expense Transport Expenses	6,000.00	6,000.00	0.00	0.0%	893.66	1,790.82	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$125,370.00	\$95,859.00	\$29,511.00	30.8%	\$37,969.23	\$75,631.63	
<i>CAP EQ - Capital Equipment</i>								
9010.010	Capital Equipment New Vehicles	710,000.00	416,020.00	293,980.00	70.7%	0.00	105,039.00	Inc in vehicle needed
9010.020	Capital Equipment Public Safety Equipment	155,184.00	193,980.00	(38,796.00)	-20.0%	0.00	245,250.83	Inc in vehicles requiring upfitting
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$865,184.00	\$610,000.00	\$255,184.00	41.8%	\$0.00	\$350,289.83	
<b>Location: 035 - Firearms Training Center</b>		\$10,991,256.00	\$9,911,131.00	\$1,080,125.00	10.9%	\$4,611,456.77	\$7,550,833.56	
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>								
6550.020	Building Site Expenses Buildings & Grounds Maintenance	3,000.00	3,000.00	0.00	0.0%	833.19	1,804.39	
6550.060	Building Site Expenses Electricity	3,500.00	3,500.00	0.00	0.0%	1,103.42	2,434.01	
6550.081	Building Site Expenses Fire Extinguishers	125.00	125.00	0.00	0.0%	0.00	17.50	
6550.090	Building Site Expenses General Maintenance Repairs	8,280.00	8,280.00	0.00	0.0%	3.89	6,616.27	
6550.200	Building Site Expenses Portalets	660.00	660.00	0.00	0.0%	317.10	649.23	
6550.300	Building Site Expenses Trash Removal	1,300.00	1,300.00	0.00	0.0%	765.00	886.00	
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$16,865.00	\$16,865.00	\$0.00	0.0%	\$3,022.60	\$12,407.40	
<b>Location Total: 035 - Firearms Training Center</b>		\$16,865.00	\$16,865.00	\$0.00	0.0%	\$3,022.60	\$12,407.40	
<b>Location: 040 - Animal Control</b>								
<i>PERS SVCS - Personnel Services</i>								
6000.100	Personnel Services Salaries	226,406.00	198,318.00	28,088.00	14.2%	86,415.39	183,962.90	1 conv PT-FT; reclass 5 empl
6000.400	Personnel Services Overtime Pay	16,500.00	15,000.00	1,500.00	10.0%	11,071.38	18,915.94	Inc in relation to 1 conv PT-FT and reclass 5 empl
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		\$242,906.00	\$213,318.00	\$29,588.00	13.9%	\$97,486.77	\$202,878.84	
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>								
6100.010	Administrative Expense Administrative Expenses	100.00	200.00	(100.00)	-50.0%	41.42	139.00	
6100.100	Administrative Expense Dues, Licenses & Subscriptions	1,150.00	900.00	250.00	27.8%	0.00	150.00	License fee from 6100.010 to here, dec 6100.010 accordingly
6100.190	Administrative Expense Office Supplies	3,080.00	3,080.00	0.00	0.0%	294.47	308.87	
6110.020	Supplies & Equipment Animal Food	5,000.00	5,000.00	0.00	0.0%	141.97	4,450.41	
6110.025	Supplies & Equipment Animal Transport Containers	600.00	600.00	0.00	0.0%	0.00	0.00	
6110.070	Supplies & Equipment CO2 for Chambers	15,000.00	12,000.00	3,000.00	25.0%	6,590.03	11,742.53	Inc need for euthanasia svcs; vendor inc

Worcester County FY24		1101 Sheriff Budget Requested						
Account Number	Account Description	2024 Department Requested	2023 Amended Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested Comments
6110.135	Supplies & Equipment Fuel for Incinerator	6,000.00	6,000.00	0.00	0.0%	886.95	2,315.89	
6110.290	Supplies & Equipment Other Office Equipment	200.00	200.00	0.00	0.0%	0.00	0.00	
6110.315	Supplies & Equipment Rabies Clinic Supplies	5,000.00	2,000.00	3,000.00	150.0%	1,773.66	969.74	Inc community demand
6110.395	Supplies & Equipment Spay and Neuter Supplies	11,000.00	11,000.00	0.00	0.0%	0.00	166.49	
6110.430	Supplies & Equipment Traps	2,953.00	2,953.00	0.00	0.0%	0.00	0.00	
6130.010	Equipment Maintenance Copier Lease	400.00	400.00	0.00	0.0%	210.96	632.88	
6150.040	Uniforms & Personal Equipment Uniform Allowance	4,250.00	3,500.00	750.00	21.4%	2,800.00	1,200.00	Full staff at 5x850 uniform/boot allowance
6150.050	Uniforms & Personal Equipment Uniforms	7,000.00	2,000.00	5,000.00	250.0%	179.00	1,104.76	Full staff at 5x1400
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$61,733.00	\$49,833.00	\$11,900.00	23.9%	\$12,918.46	\$23,180.57	
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>								
6530.120	Consulting Services Rabies Clinic	1,000.00	1,000.00	0.00	0.0%	400.00	800.00	
6530.160	Consulting Services Veterinary Services	15,000.00	3,000.00	12,000.00	400.0%	6,759.09	3,118.14	Inc number & severity of cruelty cases
6530.165	Consulting Services Vet Services - Spay & Neuter	6,000.00	6,000.00	0.00	0.0%	0.00	0.00	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	15,886.00	12,220.00	3,666.00	30.0%	6,017.99	14,252.05	Inc in fuel costs
6540.030	Vehicle Operating Expenses Vehicle Maintenance	9,600.00	8,000.00	1,600.00	20.0%	5,468.01	2,605.04	Inc in maintenance costs
6550.020	Building Site Expenses Buildings & Grounds Maintenance	2,017.00	2,017.00	0.00	0.0%	1,743.14	302.43	
6550.028	Building Site Expenses Cable	1,100.00	0.00	1,100.00	N/A	520.69	926.89	Chgs prev in 6100.190
6550.030	Building Site Expenses Carpet/VCT Cleaning	1,200.00	1,200.00	0.00	0.0%	0.00	0.00	
6550.040	Building Site Expenses Cleaning Contract	3,900.00	3,900.00	0.00	0.0%	1,074.54	3,270.00	
6550.050	Building Site Expenses Custodial Supplies	577.00	577.00	0.00	0.0%	285.47	891.78	
6550.060	Building Site Expenses Electricity	11,550.00	11,550.00	0.00	0.0%	2,524.64	6,273.22	
6550.080	Building Site Expenses Fire Alarm Testing	360.00	360.00	0.00	0.0%	0.00	310.00	
6550.081	Building Site Expenses Fire Extinguishers	300.00	300.00	0.00	0.0%	0.00	73.00	
6550.090	Building Site Expenses General Maintenance Repairs	5,775.00	5,775.00	0.00	0.0%	114.42	7,091.22	
6550.120	Building Site Expenses Heating Propane	5,000.00	5,000.00	0.00	0.0%	319.01	3,648.75	



Worcester County FY24		1101 Sheriff Budget Requested						
Account Number	Account Description	2024 Department Requested	2023 Amended Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested Comments
6550.130	Building Site Expenses Incinerator Expense	1,200.00	1,200.00	0.00	0.0%	0.00	397.63	
6550.180	Building Site Expenses Pest Control/Termite Insp	300.00	300.00	0.00	0.0%	113.60	144.00	
6550.220	Building Site Expenses Security Alarm Monitoring	180.00	180.00	0.00	0.0%	51.00	204.00	
6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	850.00	850.00	0.00	0.0%	0.00	1,365.00	
6550.242	Building Site Expenses Sewage Pump Monitoring	200.00	200.00	0.00	0.0%	90.00	165.00	
6550.270	Building Site Expenses Telephone	12,700.00	2,700.00	10,000.00	370.4%	713.06	1,425.33	One-time cost for recording phone systems. Cut from FY23 budget due to discussion of County absorbing cost while updating other systems.
6550.280	Building Site Expenses Tipping Fees	0.00	0.00	0.00	N/A	0.00	10.00	
6550.300	Building Site Expenses Trash Removal	900.00	900.00	0.00	0.0%	440.00	1,047.60	
<b>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</b>		<b>\$95,595.00</b>	<b>\$67,229.00</b>	<b>\$28,366.00</b>	<b>42.2%</b>	<b>\$26,634.66</b>	<b>\$48,321.08</b>	
<b>OTHR CHGS - Other Charges</b>								
7000.060	Travel, Training & Expense Educational Training	10,000.00	7,250.00	2,750.00	37.9%	266.62	4,704.65	Full staff 5; 3 new empls need basic training; allow for all 5 prof dev.
<b>Account Classification Total: OTHR CHGS - Other Charges</b>		<b>\$10,000.00</b>	<b>\$7,250.00</b>	<b>\$2,750.00</b>	<b>37.9%</b>	<b>\$266.62</b>	<b>\$4,704.65</b>	
<b>CAP EQ - Capital Equipment</b>								
9010.060	Capital Equipment Other	48,800.00	0.00	48,800.00	N/A	0.00	0.00	Incinerator & shelter
<b>Account Classification Total: CAP EQ - Capital Equipment</b>		<b>\$48,800.00</b>	<b>\$0.00</b>	<b>\$48,800.00</b>		<b>\$0.00</b>	<b>\$0.00</b>	
<b>Location Total: 040 - Animal Control</b>		<b>\$459,034.00</b>	<b>\$337,630.00</b>	<b>\$121,404.00</b>	<b>36.0%</b>	<b>\$137,306.51</b>	<b>\$279,085.14</b>	
<b>Location: 700 - School Safety</b>								
<b>PERS SVCS - Personnel Services</b>								
6000.100	Personnel Services Salaries	0.00	0.00	0.00	N/A	39,762.36	398,002.80	
6000.400	Personnel Services Overtime Pay	0.00	0.00	0.00	N/A	887.99	4,254.79	
6000.410	Personnel Services Overtime Grants/Reimbursements	0.00	0.00	0.00	N/A	9,508.63	98,870.37	
<b>Account Classification Total: PERS SVCS - Personnel Services</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>	<b>\$50,158.98</b>	<b>\$501,127.96</b>	
<b>SUPP &amp; MAT - Supplies &amp; Materials</b>								
6110.190	Supplies & Equipment Law Enforcement Equipment	0.00	0.00	0.00	N/A	0.00	2,247.48	
6150.040	Uniforms & Personal Equipment Allowance	0.00	0.00	0.00	N/A	0.00	6,300.00	
6150.050	Uniforms & Personal Equipment Uniforms	0.00	0.00	0.00	N/A	0.00	5,044.68	
6150.060	Uniforms & Personal Equipment Ammunition	0.00	0.00	0.00	N/A	0.00	12,735.00	
<b>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>	<b>\$0.00</b>	<b>\$26,327.16</b>	
<b>Location Total: 700 - School Safety</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.0%</b>	<b>\$50,158.98</b>	<b>\$527,455.12</b>	
<b>Department Total: 1101 - Sheriff's Office</b>		<b>\$11,467,155.00</b>	<b>\$10,265,626.00</b>	<b>\$1,201,529.00</b>	<b>11.7%</b>	<b>\$4,801,944.86</b>	<b>\$8,369,781.22</b>	

**REVENUE**

**Emergency Services**

Dept #	NWS G/L Acct #	G/L ACCOUNT NAME	FY21 ACTUAL	FY22 ACTUAL	FY23 BUDGET	FY23 Actual As of		Variance
						2/28/23	FY24 BUDGET	
1102	4310	911 Phone Fees	673,758	871,567	1,350,480	714,350	1,400,000	49,520
	5070.400	Sale of Pub & Copies 911 Recordings	0	0	0	0	0	0
	5410	Receipts - BOE Radios	14,940	0	0	0	0	0
	5550	MIEMSS Grant	804	0	0	0	0	0
	5700	911 ENSB Grant	1,597,514	1,248,400	153,595	(1,303,174)	153,595	0
	5735.040	Other Grants - Emergency Services	0	0	0	0	0	0
	5745.300	Homeland Security Grant-SHSGP	164,703	52,543	92,273	0	87,467	(4,806)
	5745.600	Homeland Security Grant-EMPG	74,407	95,546	95,547	0	74,876	(20,671)
<b>TOTAL</b>			2,526,126	2,268,056	1,691,895	(588,824)	1,715,938	24,043

Worcester County FY24		1102 Emergency Services Budget Requested						
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested Comments
<b>Fund: 100 - General Fund</b>								
	<b>EXPENSES</b>							
	<b>Department: 1102 - Emergency Services</b>							
	<b>Location: 044 - Operations Center</b>							
	<i>PERS SVCS - Personnel Services</i>							
6000.100	Personnel Services Salaries	1,881,434.00	1,750,723.00	130,711.00	7.5%	731,718.04	1,365,371.79	See personnel sheet
6000.400	Personnel Services Overtime Pay	192,038.00	217,233.00	(25,195.00)	-11.6%	111,954.71	208,065.30	Updated FY23 pay rates on employees OT rates & adjusted number of OT hours.
	<i>Account Classification Total: PERS SVCS - Personnel Services</i>	\$2,073,472.00	\$1,967,956.00	\$105,516.00	5.4%	\$843,672.75	\$1,573,437.09	
	<i>SUPP &amp; MAT - Supplies &amp; Materials</i>							
6100.010	Administrative Expense Administrative Expenses	4,500.00	4,500.00	0.00	0.0%	1,013.07	2,560.04	
6100.100	Administrative Expense Dues, Licenses & Subscriptions	4,425.00	4,425.00	0.00	0.0%	1,719.00	7,004.83	
6100.190	Administrative Expense Office Supplies	2,500.00	2,900.00	(400.00)	-13.8%	1,088.98	2,701.49	
6100.210	Administrative Expense Paper	1,000.00	1,250.00	(250.00)	-20.0%	169.96	188.40	
6110.017	Supplies & Equipment AED Units	7,500.00	39,500.00	(32,000.00)	-81.0%	616.43	34,426.48	We have completed updating all AED's that is the source of the cost savings.
6110.090	Supplies & Equipment Computers & Printers	11,160.00	7,260.00	3,900.00	53.7%	2,976.94	12,159.25	Increase is due to IT refresh schedule. Nothing new or extra.
6110.110	Supplies & Equipment Disaster Preparedness Materials	1,000.00	1,000.00	0.00	0.0%	48.63	741.55	
6110.120	Supplies & Equipment Equipment Rental	10,000.00	10,000.00	0.00	0.0%	0.00	792.00	
6110.125	Supplies & Equipment Equipment Maintenance & Repair	8,000.00	8,000.00	0.00	0.0%	4,908.69	1,410.00	
6110.140	Supplies & Equipment GIS Mapping Supplies	1,400.00	1,400.00	0.00	0.0%	0.00	0.00	
6110.245	Supplies & Equipment Mobile Phones	14,800.00	14,800.00	0.00	0.0%	9,388.79	11,127.00	
6110.320	Supplies & Equipment Radio Supplies	31,500.00	31,500.00	0.00	0.0%	12,203.31	34,716.54	
6110.325	Supplies & Equipment Radio Equipment	60,000.00	59,500.00	500.00	0.8%	9,902.72	101,594.88	
6110.340	Supplies & Equipment Safety Program Equipment	10,000.00	25,750.00	(15,750.00)	-61.2%	15,753.19	1,374.69	Cost savings is due to one expense last year.
6130.010	Equipment Maintenance Copier Lease	3,048.00	1,908.00	1,140.00	59.7%	582.16	1,746.48	We added an all-in-one Fax, Copier, Scanner, and Printer in the 911 dispatch room.
6130.040	Equipment Maintenance MILES Computer Chg/MIDT User Fees	2,400.00	2,400.00	0.00	0.0%	707.00	1,729.00	
6130.050	Equipment Maintenance Radio Maintenance Contract	310,126.00	252,126.00	58,000.00	23.0%	199,217.55	197,347.90	Cost increase is due to Network Operations Center Monitoring 24/7 365 days.

Worcester County FY24		1102 Emergency Services Budget Requested						
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested Comments
6130.060	Equipment Maintenance Software Licensing	19,500.00	19,500.00	0.00	0.0%	18,083.52	17,388.80	
6130.070	Equipment Maintenance Software Maintenance Agreements	154,896.00	151,649.00	3,247.00	2.1%	149,646.36	120,121.79	Increase cost is due to 5% increase in yearly service contract rate.
6130.090	Equipment Maintenance Weather Service Subscription	2,400.00	2,400.00	0.00	0.0%	2,424.00	2,292.00	
6150.040	Uniforms & Personal Equipment Uniform Allowance	2,500.00	2,500.00	0.00	0.0%	0.00	0.00	
6150.050	Uniforms & Personal Equipment Uniforms	7,225.00	7,640.00	(415.00)	-5.4%	2,506.26	5,451.48	
6160.080	Grant Programs Homeland Security Grant	87,467.00	92,273.00	(4,806.00)	-5.2%	15,822.50	53,303.07	This grant amount increases and decreases year to year.
6160.083	Grant Programs 911 Board	141,250.00	153,595.00	(12,345.00)	-8.0%	444,314.35	1,259,431.32	Cost savings is based on this grant amount increases & decreases each year based on projects.
6160.086	Grant Programs 911 Educational Materials	0.00	0.00	0.00	N/A	0.00	1,353.08	
6160.602	Grant Programs Homeland Security - HMEP	35,000.00	0.00	35,000.00	N/A	0.00	0.00	3-5 day workshop/drill for Lithium-Ion battery emergency response. We are seeking grant funding for this project.
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$933,597.00	\$897,776.00	\$35,821.00	4.0%	\$893,093.41	\$1,870,962.07	
6500.085	Systems Maintenance Sirens	0.00	0.00	0.00	N/A	901.59	0.00	
6530.040	Consulting Services Consulting Services	0.00	0.00	0.00	N/A	0.00	150.00	
6530.095	Consulting Services Pre-Employment Testing	0.00	0.00	0.00	N/A	3,827.60	2,345.20	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	15,000.00	10,000.00	5,000.00	50.0%	8,905.20	14,864.88	Cost increase directly related to increased fuel costs.
6540.030	Vehicle Operating Expenses Vehicle Maintenance	8,650.00	6,250.00	2,400.00	38.4%	9,510.81	8,615.57	Cost increase due to aging fleet vehicles and parts increases.
6540.040	Vehicle Operating Expenses Vehicle Registration	200.00	200.00	0.00	0.0%	0.00	0.00	
6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	4,200.00	3,900.00	300.00	7.7%	1,199.24	3,217.88	
6550.028	Building Site Expenses Cable	1,440.00	996.00	444.00	44.6%	456.90	959.94	
6550.060	Building Site Expenses Electricity	5,100.00	4,987.00	113.00	2.3%	2,105.00	1,730.94	
6550.170	Building Site Expenses Office Rent/Lease	38,470.00	38,470.00	0.00	0.0%	19,234.80	20,837.70	
6550.270	Building Site Expenses Telephone	28,000.00	24,000.00	4,000.00	16.7%	25,331.14	26,811.84	Increased the amount based off of 5 year average.
6900.025	Advertising Legal Advertisements	0.00	0.00	0.00	N/A	0.00	244.00	
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$101,060.00	\$88,803.00	\$12,257.00	13.8%	\$71,472.28	\$79,777.95	
<i>OTHR CHGS - Other Charges</i>								

Worcester County FY24									
1102 Emergency Services Budget Requested									
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested Comments	
7000.035	Travel, Training & Expense Citizen Core Emergency Response	0.00	1,000.00	(1,000.00)	-100.0%	103.75	1,130.21	Cost savings is due to canceling this in person training is now offered online.	
7000.040	Travel, Training & Expense Continuing Education/Certificati	8,500.00	8,500.00	0.00	0.0%	22,125.57	4,733.93		
7000.060	Travel, Training & Expense Educational Training	5,500.00	5,500.00	0.00	0.0%	0.00	1,191.53		
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	10,900.00	10,900.00	0.00	0.0%	1,018.07	9,140.93		
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$24,900.00	\$25,900.00	(\$1,000.00)	-3.9%	\$23,247.39	\$16,196.60		
<i>CAP EQ - Capital Equipment</i>									
9010.010	Capital Equipment New Vehicles	0.00	56,000.00	(56,000.00)	-100.0%	0.00	0.00		
9010.020	Capital Equipment Public Safety Equipment	0.00	79,000.00	(79,000.00)	-100.0%	0.00	0.00		
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$0.00	\$135,000.00	(\$135,000.00)	-100.0%	\$0.00	\$0.00		
<b>Location: 045 - Transmitter Site</b>									
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6130.020	Equipment Maintenance Equipment Annual Maint Contr.	37,500.00	40,000.00	(2,500.00)	-6.3%	0.00	1,600.00	Cost savings based on 5-year trend data.	
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$37,500.00	\$40,000.00	(\$2,500.00)	-6.3%	\$0.00	\$1,600.00		
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6550.060	Building Site Expenses Electricity	60,000.00	65,000.00	(5,000.00)	-7.7%	28,393.45	53,764.21	Cost savings based on 5-year trend data.	
6550.080	Building Site Expenses Fire Alarm Testing	1,250.00	1,400.00	(150.00)	-10.7%	0.00	1,595.00		
6550.081	Building Site Expenses Fire Extinguishers	200.00	200.00	0.00	0.0%	0.00	110.00		
6550.086	Building Site Expenses Generator Fuel Propane	2,000.00	1,250.00	750.00	60.0%	100.57	1,072.93		
6550.090	Building Site Expenses General Maintenance Repairs	0.00	0.00	0.00	N/A	95.00	9,812.88		
6550.100	Building Site Expenses Generator Services & Repairs	10,000.00	10,000.00	0.00	0.0%	1,498.50	9,484.56		
6550.180	Building Site Expenses Pest Control/Termite Insp	500.00	250.00	250.00	100.0%	937.20	0.00		
6550.290	Building Site Expenses Transmitter Site Expenses	7,000.00	4,000.00	3,000.00	75.0%	0.00	882.56	Cost increase due to Central Site Lane driveway repair needed. This should be a one-time cost.	
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$80,950.00	\$82,100.00	(\$1,150.00)	-1.4%	\$31,024.72	\$76,722.14		
<b>Location Total: 045 - Transmitter Site</b>		\$118,450.00	\$122,100.00	(\$3,650.00)	-3.0%	\$31,024.72	\$78,322.14		
<b>Department Total: 1102 - Emergency Services</b>		\$3,251,479.00	\$3,237,535.00	\$13,944.00	0.4%	\$1,862,510.55	\$3,618,695.85		
<b>EXPENSES Total</b>		\$3,251,479.00	\$3,237,535.00	\$13,944.00	0.4%	\$1,862,510.55	\$3,618,695.85		
<b>Fund EXPENSE Total: 100 - General Fund</b>		\$3,251,479.00	\$3,237,535.00	\$13,944.00	0.4%	\$1,862,510.55	\$3,618,695.85		

Worcester County FY24		1104 Fire Marshal Department Budget Requested						
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested Comments
<b>Fund: 100 - General Fund</b>								
	<b>EXPENSES</b>							
	<b>Department: 1104 - Fire Marshal</b>							
	<i>PERS SVCS - Personnel Services</i>							
6000.100	Personnel Services Salaries	537,573.0000	516,066.0000	21,507.0000	4.2%	250,508.6700	487,602.0600	New Deputy FM hired at 19/5 and on-call approved from 125 to 200 per week. Also, a proposed Grade Increase for the 4 Deputy Fire Marshals.
6000.400	Personnel Services Overtime Pay	20,000.0000	20,000.0000	0.0000	0.0%	4,623.8400	18,377.8800	
	<i>Account Classification Total: PERS SVCS - Personnel Services</i>	\$557,573.00	\$536,066.00	\$21,507.00	4.0%	\$255,132.51	\$505,979.94	
	<i>SUPP &amp; MAT - Supplies &amp; Materials</i>							
6100.010	Administrative Expense Administrative Expenses	0.0000	0.0000	0.0000	N/A	217.0400	578.5500	
6100.060	Administrative Expense Books and Publications	350.0000	350.0000	0.0000	0.0%	308.4500	0.0000	
6100.100	Administrative Expense Dues, Licenses & Subscriptions	5,445.0000	5,235.0000	210.0000	4.0%	496.0000	941.0000	
6100.110	Administrative Expense Envelopes	200.0000	200.0000	0.0000	0.0%	0.0000	0.0000	
6100.190	Administrative Expense Office Supplies	500.0000	400.0000	100.0000	25.0%	430.2900	1,305.1500	
6100.210	Administrative Expense Paper	200.0000	200.0000	0.0000	0.0%	0.0000	0.0000	
6100.240	Administrative Expense Printing Expense	425.0000	425.0000	0.0000	0.0%	0.0000	0.0000	
6110.050	Supplies & Equipment Camera Equipment	800.0000	800.0000	0.0000	0.0%	0.0000	202.9900	
6110.090	Supplies & Equipment Computers & Printers	4,200.0000	8,250.0000	(4,050.0000)	-49.1%	6,114.5600	638.7200	Approximately \$4000 savings because FY23 was approved FMO conference room renovations.
6110.130	Supplies & Equipment Fire Investigation Equipment	1,600.0000	1,600.0000	0.0000	0.0%	282.3100	624.2000	
6110.150	Supplies & Equipment Hazmat Supplies & Equipment	14,556.0000	14,036.0000	520.0000	3.7%	5,411.6600	11,117.4000	
6110.160	Supplies & Equipment Investigation Supplies	1,600.0000	1,600.0000	0.0000	0.0%	52.4600	1,088.1900	
6110.190	Supplies & Equipment Law Enforcement Equipment	8,000.0000	8,000.0000	0.0000	0.0%	6,291.0000	1,144.5100	
6110.245	Supplies & Equipment Mobile Phones	3,900.0000	3,690.0000	210.0000	5.7%	1,654.2600	2,382.2700	
6110.280	Supplies & Equipment Office Furniture	1,000.0000	1,200.0000	(200.0000)	-16.7%	1,199.9400	0.0000	
6110.320	Supplies & Equipment Radio Supplies	2,500.0000	2,500.0000	0.0000	0.0%	2,188.6800	1,302.3200	
6110.450	Supplies & Equipment Fire Prevention	900.0000	900.0000	0.0000	0.0%	677.7500	868.5500	

Worcester County FY24		1104 Fire Marshal Department Budget Requested						
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested Comments
6130.010	Equipment Maintenance Copier Lease	1,305.0000	1,305.0000	0.0000	0.0%	434.7200	1,304.1600	
6130.040	Equipment Maintenance MILES Computer Chg/MIDT User Fees	2,880.0000	2,880.0000	0.0000	0.0%	1,040.2600	2,209.5700	
6130.070	Equipment Maintenance Software Maintenance Agreements	3,302.0000	2,432.0000	870.0000	35.8%	0.0000	2,418.8200	
6150.020	Uniforms & Personal Equipment Fire Investigator Gear	6,900.0000	6,900.0000	0.0000	0.0%	0.0000	787.2600	
6150.040	Uniforms & Personal Equipment Uniform Allowance	3,600.0000	3,600.0000	0.0000	0.0%	3,642.0900	3,000.0000	
6150.050	Uniforms & Personal Equipment Uniforms	3,200.0000	1,600.0000	1,600.0000	100.0%	0.0000	1,753.8500	Class "A" Uniforms for two new Deputy FM's
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		\$67,363.00	\$68,103.00	(\$740.00)	-1.1%	\$30,441.47	\$33,667.51	
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>								
6530.050	Consulting Services Crisis/Fitness for Duty	3,750.0000	0.0000	3,750.0000	N/A	0.0000	0.0000	Re-alignment from FY23 account 7000.010
6530.080	Consulting Services Physicals, Shots & Drug Testing	11,250.0000	0.0000	11,250.0000	N/A	0.0000	0.0000	Re-alignment from FY23 account 7000.010
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	25,000.0000	20,000.0000	5,000.0000	25.0%	16,188.3600	25,334.9200	Increase of \$5000 because of additional fuel cost.
6540.030	Vehicle Operating Expenses Vehicle Maintenance	10,000.0000	6,000.0000	4,000.0000	66.7%	8,140.2800	9,876.6800	Aging vehicles, increased maintenance cost
6540.040	Vehicle Operating Expenses Vehicle Registration	0.0000	100.0000	(100.0000)	-100.0%	0.0000	0.0000	
6540.050	Vehicle Operating Expenses Vehicle Use/Other Areas	0.0000	0.0000	0.0000	N/A	0.0000	292.4800	
6540.060	Vehicle Operating Expenses Vehicle Equipment	0.0000	0.0000	0.0000	N/A	0.0000	692.5100	
6550.270	Building Site Expenses Telephone	360.0000	360.0000	0.0000	0.0%	147.9500	355.6400	
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$50,360.00	\$26,460.00	\$23,900.00	90.3%	\$24,476.59	\$36,552.23	
<i>OTHR CHGS - Other Charges</i>								
7000.010	Travel, Training & Expense Bio-Terrorism/Hazmat Team Trng	0.0000	15,000.0000	(15,000.0000)	-100.0%	626.2500	755.0400	Decrease of \$15000 - re-alignment to account 6530.050 and .080
7000.040	Travel, Training & Expense Continuing Education/Certificati	2,100.0000	2,100.0000	0.0000	0.0%	1,696.5300	756.4800	
7000.060	Travel, Training & Expense Educational Training	2,950.0000	1,725.0000	1,225.0000	71.0%	0.0000	227.5000	Certifications require for 2 new DFIM and OSFM requirement for IAAI Fire Investigator Certification
7000.090	Travel, Training & Expense Firearms Training	1,500.0000	1,500.0000	0.0000	0.0%	0.0000	1,238.8700	
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	2,960.0000	2,960.0000	0.0000	0.0%	31.0000	0.0000	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$9,510.00	\$23,285.00	(\$13,775.00)	-59.2%	\$2,353.78	\$2,977.89	
<i>CAP EQ - Capital Equipment</i>								

Worcester County FY24		1104 Fire Marshal Department Budget Requested						
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested Comments
9010.010	Capital Equipment New Vehicles	0.0000	0.0000	0.0000	N/A	0.0000	9,768.2700	
	<i>Account Classification Total: CAP EQ - Capital Equipment</i>	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$9,768.27	
	<b>Department Total: 1104 - Fire Marshal</b>	\$684,806.00	\$653,914.00	\$30,892.00	4.7%	\$312,404.35	\$588,945.84	
	<b>EXPENSES Total</b>	\$684,806.00	\$653,914.00	\$30,892.00	4.7%	\$312,404.35	\$588,945.84	
	<b>Fund EXPENSE Total: 100 - General Fund</b>	\$684,806.00	\$653,914.00	\$30,892.00	4.7%	\$312,404.35	\$588,945.84	



**REVENUE**

**Fire Marshal**

<u>Dept #</u>	<u>NWS G/L Acct #</u>	<u>G/L ACCOUNT NAME</u>	<u>FY20 ACTUAL</u>	<u>FY21 ACTUAL</u>	<u>FY22 ACTUAL</u>	<u>FY23 BUDGET</u>	<u>FY23 Actual as of 2/28/23</u>	<u>FY24 BUDGET</u>	<u>Variance</u>
1104	5100.100	Fire Insp Fees - Plan Review	57,548	100,299	146,074	100,000	65,219	100,000	0
	5100.200	Fire Insp Fees- Fire Safety	15,121	23,865	25,315	25,000	10,992	25,000	0
	5100.300	Fire Insp Fees- Fire Reports	237	200	250	0	100		0
	5100.400	Fire Insp Fees-Hazmat Response Reimb	1,278	7,580	10,968	0	0		0
	5100.600	Fire Insp Fees-Fire Inspections QAP	24,453	33,256	22,690	25,000	11,413	25,000	0
<b>TOTAL</b>			98,637	165,199	205,297	150,000	87,724	150,000	0

Worcester County FY24		1105.197 Fire Training Center Budget Requested						
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested Comments
<b>Fund: 100 - General Fund</b>								
	<b>EXPENSES</b>							
	<b>Department: 1105 - Volunteer Fire Departments</b>							
	<b>Location: 197 - County Fire Training Center</b>							
	<b>SUPP &amp; MAT - Supplies &amp; Materials</b>							
6110.150	Supplies & Equipment Hazmat Supplies & Equipment	53,000.00	81,152.00	(28,152.00)	-34.7%	0.00	0.00	SCBA FY23 Replacement/Not Asked For In FY24
	<b>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</b>	\$53,000.00	\$81,152.00	(\$28,152.00)	-34.7%	\$0.00	\$0.00	
	<b>MAINT &amp; SVCS - Maintenance &amp; Services</b>							
6550.010	Building Site Expenses Building/Property Improvement	1,000.00	500.00	500.00	100.0%	0.00	0.00	
6550.030	Building Site Expenses Carpet/VCT Cleaning	1,000.00	1,000.00	0.00	0.0%	0.00	996.98	
6550.040	Building Site Expenses Cleaning Contract	2,200.00	2,200.00	0.00	0.0%	1,272.80	2,702.58	
6550.050	Building Site Expenses Custodial Supplies	200.00	150.00	50.00	33.3%	20.12	218.19	
6550.060	Building Site Expenses Electricity	7,000.00	7,000.00	0.00	0.0%	3,224.00	6,908.60	
6550.080	Building Site Expenses Fire Alarm Testing	472.00	472.00	0.00	0.0%	0.00	367.60	
6550.081	Building Site Expenses Fire Extinguishers	200.00	150.00	50.00	33.3%	0.00	167.50	
6550.085	Building Site Expenses Generator Fuel Oil	500.00	300.00	200.00	66.7%	404.30	250.75	
6550.090	Building Site Expenses General Maintenance Repairs	3,000.00	3,000.00	0.00	0.0%	1,103.16	5,226.81	
6550.100	Building Site Expenses Generator Services & Repairs	900.00	900.00	0.00	0.0%	225.00	464.17	
6550.120	Building Site Expenses Heating Propane	2,000.00	2,000.00	0.00	0.0%	20.83	1,224.35	
6550.180	Building Site Expenses Pest Control/Termite Insp	216.00	216.00	0.00	0.0%	170.40	144.00	
6550.220	Building Site Expenses Security Alarm Monitoring	1,200.00	800.00	400.00	50.0%	243.00	1,019.00	
6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	300.00	300.00	0.00	0.0%	0.00	0.00	
6550.270	Building Site Expenses Telephone	500.00	180.00	320.00	177.8%	201.91	487.78	
6550.280	Building Site Expenses Tipping Fees	10.00	10.00	0.00	0.0%	10.00	23.25	
6550.300	Building Site Expenses Trash Removal	800.00	768.00	32.00	4.2%	335.00	774.20	
6550.320	Building Site Expenses Water Treatment	50.00	50.00	0.00	0.0%	0.00	0.00	
	<b>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</b>	\$21,548.00	\$19,996.00	\$1,552.00	7.8%	\$7,230.52	\$20,975.76	
	<b>OTHR CHGS - Other Charges</b>							

Worcester County FY24									
1105.197 Fire Training Center Budget Requested									
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested	Comments
7000.125	Travel, Training & Expense Transport Expenses	3,000.00	3,000.00	0.00	0.0%	0.00	182.36		
7080.030	Fire & Ambulance Firemens Training Center	10,000.00	10,000.00	0.00	0.0%	3,000.00	4,319.42		
<i>Account Classification Total: OTHR CHGS - Other Charges</i>									
<b>Location Total: 197 - County Fire Training Center</b>		\$13,000.00	\$13,000.00	\$0.00	0.0%	\$3,000.00	\$4,501.78		
<b>Department Total: 1105 - Volunteer Fire Departments</b>		\$87,548.00	\$114,148.00	(\$26,600.00)	-23.3%	\$10,230.52	\$25,477.54		
EXPENSES Total		\$87,548.00	\$114,148.00	(\$26,600.00)	-23.3%	\$10,230.52	\$25,477.54		
Fund EXPENSE Total: 100 - General Fund		\$87,548.00	\$114,148.00	(\$26,600.00)	-23.3%	\$10,230.52	\$25,477.54		

Worcester County FY24									
1201 Maintenance Department Budget Requested									
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested Comments	
<b>Fund: 100 - General Fund</b>									
	EXPENSES								
	<b>Department: 1201 - Maintenance</b>								
	<i>PERS SVCS - Personnel Services</i>								
6000.100	Personnel Services Salaries	1,299,779.00	1,314,793.00	(15,014.00)	-1.1%	609,457.58	1,066,644.66	Office Assistant 5 increase, Carpenter I promotion to Carpenter II, Building Maintenance Mechanic II promotions to Building Maintenance Mechanic III and increase in longevity.	
6000.400	Personnel Services Overtime Pay	7,500.00	7,500.00	0.00	0.0%	1,684.94	3,533.76		
	<i>Account Classification Total: PERS SVCS - Personnel Services</i>	\$1,307,279.00	\$1,322,293.00	(\$15,014.00)	-1.1%	\$611,142.52	\$1,070,178.42		
	<i>SUPP &amp; MAT - Supplies &amp; Materials</i>								
6100.100	Administrative Expense Dues, Licenses & Subscriptions	8,430.00	500.00	7,930.00	1586.0%	179.00	735.00	Additional Trade License renewal-\$1000.00 and RS Means estimating program for construction renovation & improvement projects-\$7,430.00	
6100.170	Administrative Expense Miscellaneous	0.00	0.00	0.00	N/A	0.00	275.09		
6100.190	Administrative Expense Office Supplies	1,000.00	1,000.00	0.00	0.0%	40.32	872.23		
6110.090	Supplies & Equipment Computers & Printers	10,800.00	0.00	10,800.00	N/A	0.00	249.00	6 replacement laptops computers for Building Maintenance Mechanic onsite work	
6110.120	Supplies & Equipment Equipment Rental	474.00	474.00	0.00	0.0%	227.70	455.40		
6110.200	Supplies & Equipment Lawn Equipment & Maintenance	4,400.00	8,500.00	(4,100.00)	-48.2%	6,329.50	2,510.75	Base line operating budget along with replacement equipment for grounds equipment & tooling	
6110.245	Supplies & Equipment Mobile Phones	14,400.00	13,900.00	500.00	3.6%	5,507.67	10,516.39		
6110.320	Supplies & Equipment Radio Supplies	2,000.00	2,000.00	0.00	0.0%	0.00	0.00		
6110.340	Supplies & Equipment Safety Program Equipment	3,500.00	3,500.00	0.00	0.0%	114.24	1,429.89		
6110.420	Supplies & Equipment Tools & Supplies	7,500.00	8,700.00	(1,200.00)	-13.8%	5,339.98	6,532.77	Decreased due to no specialty tooling requested	
6130.035	Equipment Maintenance Maintenance Management Service	23,850.00	23,850.00	0.00	0.0%	0.00	11,924.66		
6150.050	Uniforms & Personal Equipment Uniforms	11,800.00	11,000.00	800.00	7.3%	6,547.65	7,818.45		
	<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>	\$88,154.00	\$73,424.00	\$14,730.00	20.1%	\$24,286.06	\$43,319.63		
	<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>								
6530.080	Consulting Services Physicals, Shots & Drug Testing	100.00	100.00	0.00	0.0%	0.00	0.00		

Worcester County FY24		1201 Maintenance Department Budget Requested						
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested Comments
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	40,000.00	35,000.00	5,000.00	14.3%	20,962.84	42,040.63	Increase due to inflationary expenses
6540.030	Vehicle Operating Expenses Vehicle Maintenance	10,000.00	10,000.00	0.00	0.0%	5,655.86	9,539.89	
6540.040	Vehicle Operating Expenses Vehicle Registration	0.00	100.00	(100.00)	-100.0%	100.00	0.00	Decrease due to no new vehicles
6540.060	Vehicle Operating Expenses Vehicle Equipment	18,475.00	24,100.00	(5,625.00)	-23.3%	4.48	0.00	Additional safety lighting installations on 5 trailers- \$1,000 each = \$5,000 and 2 vans- \$1,250 each= \$2,500. Installation of lights inside cabinets on 7 utility body trucks-\$675 each = \$4725, and old snowplow installation \$6,250.
6550.030	Building Site Expenses Carpet/VCT Cleaning	2,200.00	2,200.00	0.00	0.0%	0.00	1,379.90	
6550.050	Building Site Expenses Custodial Supplies	1,200.00	1,000.00	200.00	20.0%	935.51	525.97	
6550.060	Building Site Expenses Electricity	8,500.00	8,500.00	0.00	0.0%	4,468.87	8,272.18	
6550.080	Building Site Expenses Fire Alarm Testing	300.00	300.00	0.00	0.0%	0.00	285.00	
6550.081	Building Site Expenses Fire Extinguishers	400.00	400.00	0.00	0.0%	0.00	150.50	
6550.090	Building Site Expenses General Maintenance Repairs	5,500.00	5,500.00	0.00	0.0%	1,189.63	5,312.31	
6550.120	Building Site Expenses Heating Propane	5,000.00	5,000.00	0.00	0.0%	675.64	4,671.15	
6550.180	Building Site Expenses Pest Control/Termite Insp	250.00	250.00	0.00	0.0%	113.60	144.00	
6550.220	Building Site Expenses Security Alarm Monitoring	564.00	564.00	0.00	0.0%	141.00	564.00	
6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	450.00	450.00	0.00	0.0%	0.00	260.00	
6550.280	Building Site Expenses Tipping Fees	300.00	300.00	0.00	0.0%	0.00	148.00	
6550.300	Building Site Expenses Trash Removal	825.00	674.00	151.00	22.4%	290.00	677.00	
6800.010	Custodial Services Custodial Purchases	60,000.00	60,000.00	0.00	0.0%	22,297.96	52,155.29	
6800.020	Custodial Services Custodial Supply Billing	(55,000.00)	(55,000.00)	0.00	0.0%	(21,172.37)	(49,378.13)	
6900.005	Advertising Bid Advertising	500.00	500.00	0.00	0.0%	230.50	1,421.00	
<b>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</b>		<b>\$99,564.00</b>	<b>\$99,938.00</b>	<b>(\$374.00)</b>	<b>-0.4%</b>	<b>\$35,893.52</b>	<b>\$78,168.69</b>	
<b>OTHR CHGS - Other Charges</b>								
7000.040	Travel, Training & Expense Continuing Education/Certificati	8,500.00	7,500.00	1,000.00	13.3%	6,770.00	6,332.40	

Worcester County FY24									
1201 Maintenance Department Budget Requested									
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested Comments	
7000.060	Travel, Training & Expense Educational Training	2,500.00	0.00	2,500.00	N/A	0.00	224.02	New account to be used for facilities Maintenance conference various trade classes and certifications.	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$11,000.00	\$7,500.00	\$3,500.00	46.7%	\$6,770.00	\$6,556.42		
<i>CAP EQ - Capital Equipment</i>									
9010.010	Capital Equipment New Vehicles	19,500.00	54,500.00	(35,000.00)	-64.2%	11,896.07	0.00	Decreased no new vehicles, includes replacement of 2 landscape trailers.	
9010.070	Capital Equipment Heavy Equipment	59,950.00	0.00	59,950.00	N/A	0.00	10,721.00	New snowplow for FY23 Truck that was overbudget. 1 replacement zero turn mower. New 32-foot	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$79,450.00	\$54,500.00	\$24,950.00	45.8%	\$11,896.07	\$10,721.00		
<b>Department Total: 1201 - Maintenance</b>		\$1,585,447.00	\$1,557,655.00	\$27,792.00	1.8%	\$689,988.17	\$1,208,944.16		
EXPENSES Total		\$1,585,447.00	\$1,557,655.00	\$27,792.00	1.8%	\$689,988.17	\$1,208,944.16		
Fund EXPENSE Total: 100 - General Fund		\$1,585,447.00	\$1,557,655.00	\$27,792.00	1.8%	\$689,988.17	\$1,208,944.16		

**REVENUE**

**ROADS DEPARTMENT**

<b>Dept #</b>	<b>NWS G/L Acct #</b>	<b>G/L ACCOUNT NAME</b>	<b>FY21 ACTUAL</b>	<b>FY22 ACTUAL</b>	<b>FY23 BUDGET</b>	<b>FY23 Actual as of 2/28/23</b>	<b>FY24 BUDGET</b>	<b>Variance</b>
<b>1202</b>	4300	Highway User Gasoline Tax	1,087,504	1,238,423	1,222,266	536,774	1,470,169	247,903
	5105.100	Public Works-Pipe Sales	32,747	34,468	15,000	21,812	30,000	15,000
	5107	Roads Dept Fees	3,000	2,151	5,000	510	2,500	(2,500)
	5665	State Aid for Bridges	967,455	0	0	0	0	0
	5735.010	Other Grants - Roads	558,597	0	0	0	0	0
<b>TOTAL</b>			<b>2,649,303</b>	<b>1,275,042</b>	<b>1,138,978</b>	<b>559,096</b>	<b>1,502,669</b>	<b>260,403</b>

Worcester County FY24									
1202 Roads Department Budget Requested									
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested Comments	
<b>Fund: 100 - General Fund</b>									
<b>EXPENSES</b>									
<b>Department: 1202 - Roads</b>									
<b>PERS SVCS - Personnel Services</b>									
6000.100	Personnel Services Salaries	1,719,643.00	1,759,745.00	(40,102.00)	-2.3%	759,456.25	1,438,711.06	No new FY24 requests; Savings due to retirements/vacancies	
6000.400	Personnel Services Overtime Pay	20,000.00	20,000.00	0.00	0.0%	1,494.47	14,590.37		
	<i>Account Classification Total: PERS SVCS - Personnel Services</i>	<i>\$1,739,643.00</i>	<i>\$1,779,745.00</i>	<i>(\$40,102.00)</i>	<i>-2.3%</i>	<i>\$760,950.72</i>	<i>\$1,453,301.43</i>		
	<i>SUPP &amp; MAT - Supplies &amp; Materials</i>								
6100.080	Administrative Expense Copier Supplies	400.00	400.00	0.00	0.0%	48.99	163.91		
6100.100	Administrative Expense Dues, Licenses & Subscriptions	818.00	500.00	318.00	63.6%	68.00	1,934.94		
6100.110	Administrative Expense Envelopes	0.00	0.00	0.00	N/A	86.81	0.00		
6100.190	Administrative Expense Office Supplies	1,400.00	1,400.00	0.00	0.0%	832.41	1,035.59		
6100.210	Administrative Expense Paper	0.00	0.00	0.00	N/A	0.00	183.00		
6110.080	Supplies & Equipment Computer Repairs & Supplies	160.00	160.00	0.00	0.0%	0.00	0.00		
6110.090	Supplies & Equipment Computers & Printers	0.00	4,000.00	(4,000.00)	-100.0%	2,828.72	279.99	Savings due to no computer replacements for FY24	
6110.120	Supplies & Equipment Equipment Rental	456.00	456.00	0.00	0.0%	227.70	455.40		
6110.125	Supplies & Equipment Equipment Maintenance & Repair	3,665.00	3,665.00	0.00	0.0%	2,010.00	1,172.15		
6110.245	Supplies & Equipment Mobile Phones	3,348.00	3,120.00	228.00	7.3%	1,382.64	3,000.98		
6110.340	Supplies & Equipment Safety Program Equipment	6,000.00	6,000.00	0.00	0.0%	646.43	1,898.80		
6110.345	Supplies & Equipment Salt	8,350.00	8,350.00	0.00	0.0%	0.00	3,680.54		
6110.365	Supplies & Equipment Shop Supplies	5,000.00	5,000.00	0.00	0.0%	3,704.00	5,307.33		
6110.370	Supplies & Equipment Sign Materials	50,000.00	50,000.00	0.00	0.0%	12,445.02	20,092.92		
6110.390	Supplies & Equipment Small Equipment	20,000.00	20,000.00	0.00	0.0%	15,785.08	4,437.01		
6110.400	Supplies & Equipment Striping Paint & Supplies	35,000.00	35,000.00	0.00	0.0%	0.00	31,872.38		
6110.420	Supplies & Equipment Tools & Supplies	15,000.00	5,000.00	10,000.00	200.0%	1,044.65	4,704.57	Increase to purchase scan tool for diagnostic testing	
6130.010	Equipment Maintenance Copier Lease	1,305.00	1,305.00	0.00	0.0%	434.72	1,304.16		
6130.055	Equipment Maintenance Roads Management System	1,800.00	1,600.00	200.00	12.5%	0.00	1,709.00		
6130.075	Equipment Maintenance Software Upgrades	2,400.00	0.00	2,400.00	N/A	0.00	0.00	Diagnostic Scanner Tool Software Yearly Updates	



Worcester County FY24									
1202 Roads Department Budget Requested									
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested	Comments
6140.010	Road Maintenance Materials Blacktop for Overlay	1,000,000.00	1,000,000.00	0.00	0.0%	0.00	1,000,000.00		
6140.020	Road Maintenance Materials Patching Material	25,000.00	25,000.00	0.00	0.0%	7,203.52	19,615.54		
6140.030	Road Maintenance Materials Stone	50,000.00	50,000.00	0.00	0.0%	26,207.77	37,018.95		
6140.040	Road Maintenance Materials Pipe	120,000.00	60,000.00	60,000.00	100.0%	0.00	40,000.00		Increased based on FY23 bid
6140.050	Road Maintenance Materials Bridge Material	5,000.00	5,000.00	0.00	0.0%	554.27	8,210.77		
6140.060	Road Maintenance Materials Other	3,000.00	2,500.00	500.00	20.0%	865.48	3,106.41		
6150.050	Uniforms & Personal Equipment Uniforms	19,000.00	18,700.00	300.00	1.6%	9,967.36	10,018.84		
<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>		<i>\$1,377,102.00</i>	<i>\$1,307,156.00</i>	<i>\$69,946.00</i>	<i>5.4%</i>	<i>\$86,343.57</i>	<i>\$1,201,203.18</i>		
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6530.080	Consulting Services Physicals, Shots & Drug Testing	150.00	150.00	0.00	0.0%	0.00	0.00		
6540.010	Vehicle Operating Expenses Equipment/Vehicle Rental	5,000.00	4,000.00	1,000.00	25.0%	1,220.00	5,151.80		Increased due to tow truck rentals
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	220,000.00	160,000.00	60,000.00	37.5%	115,866.75	210,825.01		Past year fuel usage / rising fuel cost
6540.030	Vehicle Operating Expenses Vehicle Maintenance	133,500.00	130,000.00	3,500.00	2.7%	62,235.06	164,720.64		Increase in cost of vehicle/equipment oil
6540.040	Vehicle Operating Expenses Vehicle Registration	400.00	400.00	0.00	0.0%	0.00	0.00		
6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	50,000.00	50,000.00	0.00	0.0%	23,348.28	37,162.57		
6540.060	Vehicle Operating Expenses Vehicle Equipment	5,160.00	5,170.00	(10.00)	-0.2%	1,588.27	0.00		
6550.030	Building Site Expenses Carpet/VCT Cleaning	800.00	800.00	0.00	0.0%	0.00	0.00		
6550.040	Building Site Expenses Cleaning Contract	4,050.00	6,500.00	(2,450.00)	-37.7%	1,923.96	3,575.00		Decreased based on new custodial contract pricing CC approved 6/7/22
6550.050	Building Site Expenses Custodial Supplies	1,300.00	1,300.00	0.00	0.0%	570.46	1,465.02		
6550.060	Building Site Expenses Electricity	12,000.00	12,000.00	0.00	0.0%	4,795.55	12,187.55		
6550.080	Building Site Expenses Fire Alarm Testing	900.00	900.00	0.00	0.0%	0.00	670.00		
6550.081	Building Site Expenses Fire Extinguishers	1,250.00	1,250.00	0.00	0.0%	0.00	488.00		
6550.085	Building Site Expenses Generator Fuel Oil	300.00	300.00	0.00	0.0%	0.00	0.00		
6550.090	Building Site Expenses General Maintenance Repairs	5,000.00	5,000.00	0.00	0.0%	1,281.31	6,986.14		
6550.100	Building Site Expenses Generator Services & Repairs	750.00	750.00	0.00	0.0%	225.00	450.00		

Worcester County FY24									
1202 Roads Department Budget Requested									
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested Comments	
6550.120	Building Site Expenses Heating Propane	5,500.00	5,500.00	0.00	0.0%	409.03	6,216.54		
6550.180	Building Site Expenses Pest Control/Termite Insp	300.00	300.00	0.00	0.0%	0.00	0.00		
6550.220	Building Site Expenses Security Alarm Monitoring	1,100.00	1,100.00	0.00	0.0%	153.00	612.00		
6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	780.00	750.00	30.00	4.0%	0.00	260.00		
6550.270	Building Site Expenses Telephone	3,000.00	3,000.00	0.00	0.0%	1,188.19	2,840.85		
6600.010	Road Maintenance Ocean Pines Per Agreement	161,425.00	134,291.00	27,134.00	20.2%	30,464.62	183,154.94	Increase in estimated HUR revenue as of 9/23/22	
6600.015	Road Maintenance Paving and Re-paving	5,000.00	5,000.00	0.00	0.0%	0.00	3,190.18		
6600.020	Road Maintenance Special Road Construction	15,000.00	15,000.00	0.00	0.0%	0.00	0.00		
6600.025	Road Maintenance Contractual Services	50,000.00	50,000.00	0.00	0.0%	4,500.00	14,315.20		
6600.040	Road Maintenance Street Lighting	115,000.00	115,000.00	0.00	0.0%	50,948.35	115,543.11		
6600.055	Road Maintenance Tipping Fees - Litter	5,000.00	8,000.00	(3,000.00)	-37.5%	1,162.90	3,669.05	Reduced based on average trend	
6900.025	Advertising Legal Advertisements	1,300.00	1,300.00	0.00	0.0%	300.00	413.00		
Account Classification Total: MAINT & SVCS - Maintenance & Services		\$803,965.00	\$717,761.00	\$86,204.00	12.0%	\$302,180.73	\$773,896.60		
OTHR CHGS - Other Charges									
7000.060	Travel, Training & Expense Educational Training	11,801.00	29,546.00	(17,745.00)	-60.1%	3,458.00	3,175.00	Reduced based on FY24 training needs	
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	500.00	300.00	200.00	66.7%	0.00	0.00		
Account Classification Total: OTHR CHGS - Other Charges		\$12,301.00	\$29,846.00	(\$17,545.00)	-58.8%	\$3,458.00	\$3,175.00		
CAP EQ - Capital Equipment									
9010.010	Capital Equipment New Vehicles	430,000.00	202,310.00	227,690.00	112.5%	0.00	0.00	Increase due to aging vehicles	
9010.070	Capital Equipment Heavy Equipment	82,645.00	262,052.00	(179,407.00)	-68.5%	0.00	0.00	Decrease due to less equipment requests/going with lease option	
Account Classification Total: CAP EQ - Capital Equipment		\$512,645.00	\$464,362.00	\$48,283.00	10.4%	\$0.00	\$0.00		
Department Total: 1202 - Roads		\$4,445,656.00	\$4,298,870.00	\$146,786.00	3.4%	\$1,152,933.02	\$3,431,576.21		
EXPENSES Total		\$4,445,656.00	\$4,298,870.00	\$146,786.00	3.4%	\$1,152,933.02	\$3,431,576.21		
Fund EXPENSE Total: 100 - General Fund		\$4,445,656.00	\$4,298,870.00	\$146,786.00	3.4%	\$1,152,933.02	\$3,431,576.21		

**REVENUE**

**Public Works**

<u>Dept #</u>	<u>G/L Acct #</u>	<u>G/L ACCOUNT NAME</u>	<u>FY21 ACTUAL</u>	<u>FY22 ACTUAL</u>	<u>FY23 BUDGET</u>	<u>FY23 Actual as of 2/28/23</u>	<u>FY24 BUDGET</u>	<u>Variance</u>
1203	5045	EDU Transfer Fees	800	600	0	400	0	0
<b>TOTAL</b>			800	600	0	400	0	0

Worcester County FY24		1203 Public Works Admin, Central Fuel & Fleet Mgmt Budget Requested						
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested Comments
<b>Fund: 100 - General Fund</b>								
	<b>EXPENSES</b>							
	<b>Department: 1203 - Public Works</b>							
	<b>Location: 200 - Administration</b>							
	<b>PERS SVCS - Personnel Services</b>							
6000.100	Personnel Services Salaries	317,222.00	313,822.00	3,400.00	1.1%	156,910.71	360,142.28	See personnel page
	<i>Account Classification Total: PERS SVCS - Personnel Services</i>	<i>\$317,222.00</i>	<i>\$313,822.00</i>	<i>\$3,400.00</i>	<i>1.1%</i>	<i>\$156,910.71</i>	<i>\$360,142.28</i>	
	<b>SUPP &amp; MAT - Supplies &amp; Materials</b>							
6100.010	Administrative Expense Administrative Expenses	120.00	120.00	0.00	0.0%	85.90	0.00	
6100.060	Administrative Expense Books and Publications	0.00	50.00	(50.00)	-100.0%	0.00	0.00	
6100.080	Administrative Expense Copier Supplies	0.00	300.00	(300.00)	-100.0%	0.00	0.00	
6100.100	Administrative Expense Dues, Licenses & Subscriptions	1,500.00	1,500.00	0.00	0.0%	76.00	76.00	
6100.110	Administrative Expense Envelopes	0.00	300.00	(300.00)	-100.0%	0.00	0.00	
6100.190	Administrative Expense Office Supplies	2,000.00	2,000.00	0.00	0.0%	287.19	1,578.52	
6100.210	Administrative Expense Paper	0.00	300.00	(300.00)	-100.0%	0.00	633.28	
6110.080	Supplies & Equipment Computer Repairs & Supplies	300.00	300.00	0.00	0.0%	4,263.60	0.00	
6110.090	Supplies & Equipment Computers & Printers	0.00	0.00	0.00	N/A	209.00	2,528.31	
6110.125	Supplies & Equipment Equipment Maintenance & Repair	0.00	590.00	(590.00)	-100.0%	0.00	0.00	
6110.245	Supplies & Equipment Mobile Phones	1,500.00	1,500.00	0.00	0.0%	508.64	1,213.22	
6130.010	Equipment Maintenance Copier Lease	2,000.00	2,050.00	(50.00)	-2.4%	647.88	1,943.64	
6150.050	Uniforms & Personal Equipment Uniforms	500.00	500.00	0.00	0.0%	105.92	59.94	
6170.070	Program Expense Safety Program	0.00	225.00	(225.00)	-100.0%	0.00	0.00	
	<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>	<i>\$7,920.00</i>	<i>\$9,735.00</i>	<i>(\$1,815.00)</i>	<i>-18.6%</i>	<i>\$6,184.13</i>	<i>\$8,032.91</i>	
	<b>MAINT &amp; SVCS - Maintenance &amp; Services</b>							
6530.040	Consulting Services Consulting Services	50,000.00	50,000.00	0.00	0.0%	0.00	0.00	
6530.065	Consulting Services Gas Monitoring/Remediation	30,000.00	30,000.00	0.00	0.0%	5,957.47	26,674.06	
6530.070	Consulting Services Ground Water Mon/Closed Landfill	60,000.00	60,000.00	0.00	0.0%	27,591.90	39,992.95	
6530.170	Consulting Services Water & Sewer Consulting	50,000.00	50,000.00	0.00	0.0%	9,938.00	49,236.89	

Worcester County FY24									
1203 Public Works Admin, Central Fuel & Fleet Mgmt Budget Requested									
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested Comments	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	6,500.00	6,500.00	0.00	0.0%	1,025.40	2,072.54		
6540.030	Vehicle Operating Expenses Vehicle Maintenance	1,825.00	1,825.00	0.00	0.0%	128.38	787.40		
6550.043	Building Site Expenses Closed Landfills Maintenance	20,000.00	20,000.00	0.00	0.0%	0.00	7,300.00		
6550.270	Building Site Expenses Telephone	420.00	420.00	0.00	0.0%	171.69	411.60		
6800.010	Custodial Services Custodial Purchases	0.00	0.00	0.00	N/A	0.00	937.94		
6900.005	Advertising Bid Advertising	500.00	500.00	0.00	0.0%	185.00	633.00		
6900.025	Advertising Legal Advertisements	0.00	200.00	(200.00)	-100.0%	0.00	283.50		
<b>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</b>		\$219,245.00	\$219,445.00	(\$200.00)	-0.1%	\$44,997.84	\$128,329.88		
<i>OTHR CHGS - Other Charges</i>									
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	13,590.00	12,690.00	900.00	7.1%	650.00	1,558.74		
7000.115	Travel, Training & Expense Mileage	0.00	500.00	(500.00)	-100.0%	0.00	6.00		
<b>Account Classification Total: OTHR CHGS - Other Charges</b>		\$13,590.00	\$13,190.00	\$400.00	3.0%	\$650.00	\$1,564.74		
<i>INTFND CHGS - Interfund Charges</i>									
8010.110	Interfund Water & Wastewater Enterprise Ch	(137,287.00)	(137,287.00)	0.00	0.0%	(68,643.26)	(171,861.84)		
8010.120	Interfund Landfill Enterprise Charges	(36,003.00)	(36,003.00)	0.00	0.0%	(18,001.76)	(37,184.96)		
8010.200	Interfund DRP Chargeback - Engr Svcs	75,281.00	75,281.00	0.00	0.0%	37,640.50	70,620.00		
<b>Account Classification Total: INTFND CHGS - Interfund Charges</b>		(\$98,009.00)	(\$98,009.00)	\$0.00	0.0%	(\$49,004.52)	(\$138,426.80)		
<b>Location Total: 200 - Administration</b>		\$459,968.00	\$458,183.00	\$1,785.00	0.4%	\$159,738.16	\$359,643.01		
<b>Location: 210 - Central Fuel Facility</b>									
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6550.090	Building Site Expenses General Maintenance Repairs	12,000.00	12,000.00	0.00	0.0%	2,604.29	8,535.51		
6850.010	Central Fuel Facility Fuel Purchases	1,000,000.00	1,000,000.00	0.00	0.0%	410,564.88	1,164,666.54		
6850.020	Central Fuel Facility Central Fuel Gas Billings	(1,000,000.00)	(1,000,000.00)	0.00	0.0%	(535,392.36)	(1,076,929.29)		
<b>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</b>		\$12,000.00	\$12,000.00	\$0.00	0.0%	(\$122,223.19)	\$96,272.76		
<b>Location Total: 210 - Central Fuel Facility</b>		\$12,000.00	\$12,000.00	\$0.00	0.0%	(\$122,223.19)	\$96,272.76		
<b>Location: 220 - Fleet Management</b>									
<i>PERS SVCS - Personnel Services</i>									
6000.100	Personnel Services Salaries	310,123.00	271,477.00	38,646.00	14.2%	134,906.79	242,703.08		Includes transfer from recycling to mechanic III
<b>Account Classification Total: PERS SVCS - Personnel Services</b>		\$310,123.00	\$271,477.00	\$38,646.00	14.2%	\$134,906.79	\$242,703.08		
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6100.100	Administrative Expense Dues, Licenses & Subscriptions	150.00	150.00	0.00	0.0%	68.00	0.00		
6110.340	Supplies & Equipment Safety Program Equipment	1,000.00	1,000.00	0.00	0.0%	327.50	0.00		

Worcester County FY24		1203 Public Works Admin, Central Fuel & Fleet Mgmt Budget Requested						
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount 12/31/22	2022 Actual Amount	Department Requested Comments
6110.365	Supplies & Equipment Shop Supplies	2,000.00	2,000.00	0.00	0.0%	1,021.99	1,918.57	
6110.420	Supplies & Equipment Tools & Supplies	5,000.00	5,000.00	0.00	0.0%	5,210.86	7,342.01	
6130.020	Equipment Maintenance Equipment Annual Maint Contr.	1,000.00	1,000.00	0.00	0.0%	2,767.90	348.55	
6130.075	Equipment Maintenance Software Upgrades	4,800.00	4,800.00	0.00	0.0%	3,741.12	4,558.97	
6150.050	Uniforms & Personal Equipment Uniforms	2,000.00	2,000.00	0.00	0.0%	1,801.05	1,087.10	
<b>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</b>		\$15,950.00	\$15,950.00	\$0.00	0.0%	\$14,938.42	\$15,255.20	
<b>MAINT &amp; SVCS - Maintenance &amp; Services</b>								
6530.080	Consulting Services Physicals, Shots & Drug Testing	150.00	150.00	0.00	0.0%	0.00	0.00	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	2,200.00	1,500.00	700.00	46.7%	1,603.33	2,504.78	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	1,675.00	1,675.00	0.00	0.0%	663.21	1,248.70	
6550.300	Building Site Expenses Trash Removal	700.00	700.00	0.00	0.0%	290.00	677.00	
6700.650	Other Maint. & Svcs Tipping Fees	1,700.00	1,700.00	0.00	0.0%	695.25	1,424.25	
6750.010	Fleet Services Fleet Repairs	164,500.00	160,000.00	4,500.00	2.8%	123,312.55	169,195.89	Additional funding is requested due to nationwide inflation on vehicle repair parts and services.
6750.020	Fleet Services Repair Billings	(195,124.00)	(195,124.00)	0.00	0.0%	(151,693.00)	(211,311.54)	
<b>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</b>		(\$24,199.00)	(\$29,399.00)	\$5,200.00	-17.7%	(\$25,128.66)	(\$36,260.92)	
<b>OTHR CHGS - Other Charges</b>								
7000.040	Travel, Training & Expense Continuing Education/Certificati	1,500.00	500.00	1,000.00	200.0%	0.00	0.00	
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	0.00	1,000.00	(1,000.00)	-100.0%	0.00	0.00	
<b>Account Classification Total: OTHR CHGS - Other Charges</b>		\$1,500.00	\$1,500.00	\$0.00	0.0%	\$0.00	\$0.00	
<b>Location Total: 220 - Fleet Management</b>		\$303,374.00	\$259,528.00	\$43,846.00	16.9%	\$124,716.55	\$221,697.36	
<b>Department Total: 1203 - Public Works</b>		\$775,342.00	\$729,711.00	\$45,631.00	6.3%	\$162,231.52	\$677,613.13	
<b>EXPENSES Total</b>		\$775,342.00	\$729,711.00	\$45,631.00	6.3%	\$162,231.52	\$677,613.13	
<b>Fund EXPENSE Total: 100 - General Fund</b>		\$775,342.00	\$729,711.00	\$45,631.00	6.3%	\$162,231.52	\$677,613.13	

**REVENUE**

**Public Works Division- Homeowner Convenience Center**

<u>Dept #</u>	<u>G/L Acct #</u>	<u>Account Name</u>	<u>FY21 ACTUAL</u>	<u>FY22 ACTUAL</u>	<u>FY23 BUDGET</u>	<u>FY23 Actual as of 2/28/23</u>	<u>FY24 BUDGET</u>	<u>VARIANCE</u>
1205	100.4980	Homeowner Permits	319,400	324,730	320,000	291,200	320,000	-
	100.4982	Pay As You Throw Tags	7,525	7,280	8,000	3,995	7,500	(500)
<b>TOTAL</b>			326,925	332,010	328,000	295,195	327,500	(500)

Worcester County FY24									
1205 Homeowner Convenience Department Budget Requested									
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested Comments	
<b>Fund: 100 - General Fund</b>									
	<b>EXPENSES</b>								
	<b>Department: 1205 - Homeowner Convenience Centers</b>								
	<i>PERS SVCS - Personnel Services</i>								
6000.100	Personnel Services Salaries	262,549.00	263,482.00	(933.00)	-0.4%	112,340.85	199,313.79		
6000.400	Personnel Services Overtime Pay	5,000.00	5,000.00	0.00	0.0%	2,528.51	1,398.30	Work release no longer available	
	<b>Account Classification Total: PERS SVCS - Personnel Services</b>	\$267,549.00	\$268,482.00	(\$933.00)	-0.3%	\$114,869.36	\$200,712.09		
	<i>SUPP &amp; MAT - Supplies &amp; Materials</i>								
6100.010	Administrative Expense Administrative Expenses	6,000.00	6,000.00	0.00	0.0%	5,809.50	4,971.72		
6150.050	Uniforms & Personal Equipment Uniforms	4,700.00	4,700.00	0.00	0.0%	755.99	846.51		
	<b>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</b>	\$10,700.00	\$10,700.00	\$0.00	0.0%	\$6,565.49	\$5,818.23		
	<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>								
6530.010	Consulting Services Annual Audit Fees	2,300.00	2,300.00	0.00	0.0%	0.00	2,200.00		
6550.020	Building Site Expenses Buildings & Grounds Maintenance	6,000.00	3,000.00	3,000.00	100.0%	3,682.54	8,146.31	Actual based on historical. Bring budget to actual	
6550.060	Building Site Expenses Electricity	2,500.00	2,500.00	0.00	0.0%	1,014.06	2,099.30		
6550.200	Building Site Expenses Portalets	3,024.00	0.00	3,024.00	N/A	811.10	0.00	prev charged to Bldg Maint. Addtl' portalet to Newark, avoids patrons entering Admin Bldg	
6550.270	Building Site Expenses Telephone	912.00	1,260.00	(348.00)	-27.6%	366.35	845.11		
6550.280	Building Site Expenses Tipping Fees	250,000.00	250,000.00	0.00	0.0%	92,894.85	229,434.75		
	<b>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</b>	\$264,736.00	\$259,060.00	\$5,676.00	2.2%	\$98,768.90	\$242,725.47		
	<i>OTHR CHGS - Other Charges</i>								
7000.060	Travel, Training & Expense Educational Training	1,000.00	0.00	1,000.00	N/A	0.00	0.00	Safety Training implemented FY24	
	<b>Account Classification Total: OTHR CHGS - Other Charges</b>	\$1,000.00	\$0.00	\$1,000.00		\$0.00	\$0.00		
	<i>INTFND CHGS - Interfund Charges</i>								
8010.120	Interfund Landfill Enterprise Charges	198,951.00	206,441.00	(7,490.00)	-3.6%	103,220.50	200,547.00	Reduction in admin salaries	
	<b>Account Classification Total: INTFND CHGS - Interfund Charges</b>	\$198,951.00	\$206,441.00	(\$7,490.00)	-3.6%	\$103,220.50	\$200,547.00		
	<i>CAP EQ - Capital Equipment</i>								
9010.060	Capital Equipment Other	0.00	0.00	0.00	N/A	98,842.00	0.00		
	<b>Account Classification Total: CAP EQ - Capital Equipment</b>	\$0.00	\$0.00	\$0.00	0.0%	\$98,842.00	\$0.00		
	<b>Department Total: 1205 - Homeowner Convenience Centers</b>	\$742,936.00	\$744,683.00	(\$1,747.00)	-0.2%	\$422,266.25	\$649,802.79		
	<b>EXPENSES Total</b>	\$742,936.00	\$744,683.00	(\$1,747.00)	-0.2%	\$422,266.25	\$649,802.79		
	<b>Fund EXPENSE Total: 100 - General Fund</b>	\$742,936.00	\$744,683.00	(\$1,747.00)	-0.2%	\$422,266.25	\$649,802.79		



REVENUE

Public Works Division - Recycling

<u>Dept #</u>	<u>G/L Acct #</u>	<u>Account Name</u>	<u>FY21 ACTUAL</u>	<u>FY22 ACTUAL</u>	<u>FY23 BUDGET</u>	<u>FY23 Actual as of 2/28/23</u>	<u>FY24 BUDGET</u>	<u>VARIANCE</u>
1206	100.5185	Recycling Revenue	83,114	172,231	81,200	134,903	157,700	76,500
	100.5186	Metal Recycling Revenue	54,418	46,419	45,000	473	30,000	(15,000)
	100.5195	Tire Revenue	31,755	37,650	30,000	0	35,000	5,000
<b>TOTAL</b>			169,287	256,300	162,400	135,376	222,700	66,500

Worcester County FY24		1206 Recycling Department Budget Requested						
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested Comments
<b>Fund: 100 - General Fund</b>								
<b>EXPENSES</b>								
<b>Department: 1206 - Recycling</b>								
<b>PERS SVCS - Personnel Services</b>								
6000.100	Personnel Services Salaries	452,978.00	504,922.00	(51,944.00)	-10.3%	254,285.86	471,965.07	Reduced longevity, replace seasoned employee. removed Admin Clerk. Increase in HCC salary allocation. FY23 S/B \$499,977
6000.400	Personnel Services Overtime Pay	5,000.00	5,000.00	0.00	0.0%	186.58	289.41	
	<i>Account Classification Total: PERS SVCS - Personnel Services</i>	\$457,978.00	\$509,922.00	(\$51,944.00)	-10.2%	\$254,472.44	\$472,254.48	
	<b>SUPP &amp; MAT - Supplies &amp; Materials</b>							
6100.010	Administrative Expense Administrative Expenses	0.00	0.00	0.00	N/A	0.00	816.49	
6100.030	Administrative Expense Alcohol and Drug Testing	90.00	0.00	90.00	N/A	0.00	45.00	
6100.100	Administrative Expense Dues, Licenses & Subscriptions	0.00	0.00	0.00	N/A	0.00	223.00	
6100.190	Administrative Expense Office Supplies	2,000.00	2,000.00	0.00	0.0%	719.89	1,590.35	
6110.340	Supplies & Equipment Safety Program Equipment	1,500.00	1,500.00	0.00	0.0%	517.08	974.97	
6110.420	Supplies & Equipment Tools & Supplies	11,500.00	11,500.00	0.00	0.0%	3,505.45	14,590.12	
6150.050	Uniforms & Personal Equipment Uniforms	4,500.00	4,500.00	0.00	0.0%	3,223.30	3,462.24	
	<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>	\$19,590.00	\$19,500.00	\$90.00	0.5%	\$7,965.72	\$21,702.17	
	<b>MAINT &amp; SVCS - Maintenance &amp; Services</b>							
6530.010	Consulting Services Annual Audit Fees	2,825.00	2,825.00	0.00	0.0%	0.00	2,750.00	
6530.100	Consulting Services Professional Fees	10,000.00	10,000.00	0.00	0.0%	0.00	0.00	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	50,000.00	40,000.00	10,000.00	25.0%	32,328.20	46,459.54	Historical / Inflation
6540.030	Vehicle Operating Expenses Vehicle Maintenance	4,700.00	4,700.00	0.00	0.0%	1,409.40	2,717.26	
6540.070	Vehicle Operating Expenses Off-road Fuel	10,000.00	8,000.00	2,000.00	25.0%	3,918.57	8,757.61	Historical / Inflation
6540.080	Vehicle Operating Expenses Heavy Equipment Maintenance	20,000.00	20,000.00	0.00	0.0%	5,830.89	26,859.17	
6550.020	Building Site Expenses Buildings & Grounds Maintenance	30,000.00	30,000.00	0.00	0.0%	15,816.18	40,226.00	
6550.040	Building Site Expenses Cleaning Contract	3,900.00	7,800.00	(3,900.00)	-50.0%	1,605.69	1,275.00	Did not pay for services full FY23
6550.050	Building Site Expenses Custodial Supplies	500.00	500.00	0.00	0.0%	645.57	836.22	

Worcester County FY24		1206 Recycling Department Budget Requested						
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested Comments
6550.060	Building Site Expenses Electricity	30,000.00	30,000.00	0.00	0.0%	14,236.05	26,308.87	
6550.081	Building Site Expenses Fire Extinguishers	300.00	0.00	300.00	N/A	0.00	0.00	
6550.180	Building Site Expenses Pest Control/Termite Insp	360.00	0.00	360.00	N/A	113.60	36.00	
6550.220	Building Site Expenses Security Alarm Monitoring	1,692.00	750.00	942.00	125.6%	423.00	5,977.70	
6550.250	Building Site Expenses Sprinkler Testing	1,600.00	0.00	1,600.00	N/A	1,145.00	375.00	Previously charged to Buildings and Grounds Maintenance
6550.270	Building Site Expenses Telephone	1,080.00	2,500.00	(1,420.00)	-56.8%	392.17	1,645.05	Disconnected landlines and 1 Cell Phone not used.
6550.280	Building Site Expenses Tipping Fees	2,000.00	2,000.00	0.00	0.0%	651.25	2,831.25	
6700.620	Other Maint. & Svcs Tire Recycling	30,000.00	20,000.00	10,000.00	50.0%	13,813.50	19,938.95	Increase of tires, tire recycling event
6700.640	Other Maint. & Svcs Special Events	21,000.00	21,000.00	0.00	0.0%	220.93	31,372.56	
6700.660	Other Maint. & Svcs HHW Ads	6,000.00	6,000.00	0.00	0.0%	2,152.00	2,578.00	
6900.025	Advertising Legal Advertisements	500.00	500.00	0.00	0.0%	267.50	0.00	
<b>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</b>		\$226,457.00	\$206,575.00	\$19,882.00	9.6%	\$94,969.50	\$220,944.18	
<b>OTHR CHGS - Other Charges</b>								
7000.060	Travel, Training & Expense Educational Training	1,000.00	0.00	1,000.00	N/A	0.00	0.00	Safety Training implemented FY24
<b>Account Classification Total: OTHR CHGS - Other Charges</b>		\$1,000.00	\$0.00	\$1,000.00		\$0.00	\$0.00	
<b>INTFND CHGS - Interfund Charges</b>								
8010.120	Interfund Landfill Enterprise Charges	183,045.00	167,041.00	16,004.00	9.6%	83,520.50	159,924.00	Admin Clerk works as Recycle Clerk also
<b>Account Classification Total: INTFND CHGS - Interfund Charges</b>		\$183,045.00	\$167,041.00	\$16,004.00	9.6%	\$83,520.50	\$159,924.00	
<b>CAP EQ - Capital Equipment</b>								
9010.060	Capital Equipment Other	18,000.00	17,000.00	1,000.00	5.9%	0.00	0.00	20 Yd Bin
<b>Account Classification Total: CAP EQ - Capital Equipment</b>		\$18,000.00	\$17,000.00	\$1,000.00	5.9%	\$0.00	\$0.00	
<b>Department Total: 1206 - Recycling</b>		\$906,070.00	\$920,038.00	(\$13,968.00)	-1.5%	\$440,928.16	\$874,824.83	
<b>EXPENSES Total</b>		\$906,070.00	\$920,038.00	(\$13,968.00)	-1.5%	\$440,928.16	\$874,824.83	
<b>Fund EXPENSE Total: 100 - General Fund</b>		\$906,070.00	\$920,038.00	(\$13,968.00)	-1.5%	\$440,928.16	\$874,824.83	

**REVENUE**

**Mosquito Control**

<u>Dept #</u>	<u>NWS G/L</u> <u>Acct #</u>	<u>G/L ACCOUNT NAME</u>	<u>FY21 ACTUAL</u>	<u>FY22 ACTUAL</u>	<u>FY23 BUDGET</u>	<u>FY23 Actual as of 2/28/23</u>	<u>FY24 BUDGET</u>	<u>VARIANCE</u>
<b>TOTAL</b>			44,819	44,242	50,000	38,892	50,000	0

Worcester County FY24		1302 Mosquito Control Department Budget Requested						
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested Comments
<b>Fund: 100 - General Fund</b>								
	EXPENSES							
<b>Department: 1302 - Mosquito Control</b>								
	PERS SVCS - Personnel Services							
6000.100	Personnel Services Salaries	63,336.00	63,336.00	0.00	0.0%	31,668.01	71,186.42	
6000.400	Personnel Services Overtime Pay	1,000.00	1,000.00	0.00	0.0%	0.00	775.20	
	<i>Account Classification Total: PERS SVCS - Personnel Services</i>	\$64,336.00	\$64,336.00	\$0.00	0.0%	\$31,668.01	\$71,961.62	
	SUPP & MAT - Supplies & Materials							
6100.080	Administrative Expense Copier Supplies	100.00	100.00	0.00	0.0%	0.00	0.00	
6100.100	Administrative Expense Dues, Licenses & Subscriptions	100.00	0.00	100.00	N/A	0.00	75.00	New Account for State Public Health License renewal fees
6100.190	Administrative Expense Office Supplies	300.00	300.00	0.00	0.0%	0.00	291.66	
6110.245	Supplies & Equipment Mobile Phones	500.00	500.00	0.00	0.0%	212.08	747.76	
6110.340	Supplies & Equipment Safety Program Equipment	1,000.00	1,000.00	0.00	0.0%	12.95	390.75	
6110.420	Supplies & Equipment Tools & Supplies	500.00	500.00	0.00	0.0%	101.04	390.10	
6130.010	Equipment Maintenance Copier Lease	550.00	550.00	0.00	0.0%	94.07	124.38	
6150.050	Uniforms & Personal Equipment Uniforms	500.00	500.00	0.00	0.0%	333.74	(89.32)	
	<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>	\$3,550.00	\$3,450.00	\$100.00	2.9%	\$753.88	\$1,930.33	
	MAINT & SVCS - Maintenance & Services							
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	12,500.00	10,000.00	2,500.00	25.0%	6,112.66	8,661.96	Increased due to inflationary expenses.
6540.030	Vehicle Operating Expenses Vehicle Maintenance	4,000.00	3,000.00	1,000.00	33.3%	1,464.98	2,321.97	
6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	2,000.00	2,000.00	0.00	0.0%	0.00	2,025.70	
6550.050	Building Site Expenses Custodial Supplies	200.00	200.00	0.00	0.0%	42.32	75.56	
6550.060	Building Site Expenses Electricity	2,300.00	2,300.00	0.00	0.0%	611.18	1,987.33	
6550.081	Building Site Expenses Fire Extinguishers	150.00	150.00	0.00	0.0%	0.00	52.00	
6550.090	Building Site Expenses General Maintenance Repairs	5,500.00	5,500.00	0.00	0.0%	308.89	1,418.08	
6550.270	Building Site Expenses Telephone	500.00	500.00	0.00	0.0%	183.59	439.97	
6550.280	Building Site Expenses Tipping Fees	100.00	200.00	(100.00)	-50.0%	0.00	10.00	
	<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>	\$27,250.00	\$23,850.00	\$3,400.00	14.3%	\$8,723.62	\$16,992.57	
	OTHR CHGS - Other Charges							

Worcester County FY24		1302 Mosquito Control Department Budget Requested						
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested Comments
7000.040	Travel, Training & Expense Continuing Education/Certificati	200.00	200.00	0.00	0.0%	75.00	295.00	
7120.030	Other Non-Matching Expenses Appropriation for Mosquito Cont.	70,000.00	70,000.00	0.00	0.0%	0.00	53,905.31	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$70,200.00	\$70,200.00	\$0.00	0.0%	\$75.00	\$54,200.31	
<i>CAP EQ - Capital Equipment</i>								
9010.010	Capital Equipment New Vehicles	32,250.00	0.00	32,250.00	N/A	0.00	0.00	Replacement of 2006 Larvicide Pick up.
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$32,250.00	\$0.00	\$32,250.00		\$0.00	\$0.00	
<b>Department Total: 1302 - Mosquito Control</b>		\$197,586.00	\$161,836.00	\$35,750.00	22.1%	\$41,220.51	\$145,084.83	
EXPENSES Total		\$197,586.00	\$161,836.00	\$35,750.00	22.1%	\$41,220.51	\$145,084.83	
Fund EXPENSE Total: 100 - General Fund		\$197,586.00	\$161,836.00	\$35,750.00	22.1%	\$41,220.51	\$145,084.83	

**REVENUE**

**Library**

<u>Dept #</u>	<u>NWS G/L Acct #</u>	<u>G/L ACCOUNT NAME</u>	<u>FY21 ACTUAL</u>	<u>FY22 ACTUAL</u>	<u>FY23 BUDGET</u>	<u>FY23 Actual as of 2/28/23</u>	<u>FY24 BUDGET</u>	<u>Variance</u>
<b>1603</b>	5075	Library Charges	6,364	16,859	5,000	13,414	10,000	5,000
	5076	Library Charge -E-Rate	971	971	850	0	850	0
	5530	Eastern Shore Lib Grant	86,638	75,000	75,000	40,737	80,000	5,000
	5640	State Library Aid	170,290	174,602	174,602	61,203	183,610	9,008
	5735.060	Other Grants Library	300	3,447	0	8,958		0
	5900	Library Federal Grants	63,504	120,838	0	29,899	0	0
<b>TOTAL</b>			<b>328,067</b>	<b>391,717</b>	<b>252,952</b>	<b>154,211</b>	<b>274,460</b>	<b>19,008</b>

State Aid On Behalf:

Retirement - Libraries

234,469

273,346

281,811

0

0

281,811

0

0

0

Worcester County FY24		1603 Library Department Budget Requested						
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested Comments
<b>Fund: 100 - General Fund</b>								
	<b>EXPENSES</b>							
	<b>Department: 1603 - Librarians</b>							
	<b>Location: 200 - Administration</b>							
	<i>PERS SVCS - Personnel Services</i>							
6000.100	Personnel Services Salaries	2,118,651.00	2,087,778.00	30,873.00	1.5%	999,271.62	1,909,154.95	
6000.400	Personnel Services Overtime Pay	2,000.00	2,000.00	0.00	0.0%	0.00	384.74	
	<i>Account Classification Total: PERS SVCS - Personnel Services</i>	\$2,120,651.00	\$2,089,778.00	\$30,873.00	1.5%	\$999,271.62	\$1,909,539.69	
	<i>SUPP &amp; MAT - Supplies &amp; Materials</i>							
6100.090	Administrative Expense Database/Shared Computer costs	4,000.00	4,000.00	0.00	0.0%	0.00	0.00	
6100.100	Administrative Expense Dues, Licenses & Subscriptions	1,600.00	1,600.00	0.00	0.0%	1,218.00	1,218.00	
6100.170	Administrative Expense Miscellaneous	0.00	0.00	0.00	N/A	0.00	221.27	
6100.190	Administrative Expense Office Supplies	18,000.00	18,000.00	0.00	0.0%	4,712.41	15,331.05	
6100.210	Administrative Expense Paper	3,000.00	3,000.00	0.00	0.0%	472.18	2,117.41	
6100.230	Administrative Expense Postage & Freight	4,500.00	4,500.00	0.00	0.0%	223.81	1,137.81	
6110.090	Supplies & Equipment Computers & Printers	17,700.00	15,000.00	2,700.00	18.0%	0.00	14,543.62	including laptop replacement for Assistant Director and Director
6110.125	Supplies & Equipment Equipment Maintenance & Repair	3,000.00	1,500.00	1,500.00	100.0%	0.00	0.00	Increase due to the mobile library vehicle
6110.210	Supplies & Equipment Library AV-Multimedia	78,000.00	77,000.00	1,000.00	1.3%	27,816.49	63,983.63	Increase due to increase in processing fees
6110.230	Supplies & Equipment Library Books	186,000.00	180,000.00	6,000.00	3.3%	68,566.94	163,364.10	moved \$6,000 from 6130.030 as Regional Library is now covering all fees associated with shared library catalog
6110.240	Supplies & Equipment Library Periodicals	25,000.00	22,000.00	3,000.00	13.6%	22,030.31	21,341.60	Cost of newspaper subscriptions is increasing. Branches will evaluate cost of magazines and usage to see if titles can be eliminated; we have access to digital version as well.
6110.245	Supplies & Equipment Mobile Phones	800.00	800.00	0.00	0.0%	252.89	739.50	
6110.270	Supplies & Equipment Office Equipment Repairs	500.00	500.00	0.00	0.0%	0.00	0.00	
6110.280	Supplies & Equipment Office Furniture	5,000.00	5,000.00	0.00	0.0%	0.00	4,999.95	Replace public tables, chairs as needed for all 5 branches; anticipate the need to replace three staff desks
6130.010	Equipment Maintenance Copier Lease	26,100.00	26,100.00	0.00	0.0%	10,147.34	20,250.89	
6130.030	Equipment Maintenance Library Shared Computer System	7,150.00	13,925.00	(6,775.00)	-48.7%	2,300.00	6,730.40	



Worcester County FY24		1603 Library Department Budget Requested						
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested Comments
6130.070	Equipment Maintenance Software Maintenance Agreements	9,460.00	8,600.00	860.00	10.0%	8,629.64	12,002.94	anticipate 10% cost increase
6160.003	Grant Programs Library Cares Regional Library	0.00	0.00	0.00	N/A	0.00	2,009.10	
6160.095	Grant Programs Library - Miscellaneous	0.00	0.00	0.00	N/A	35,492.59	119,347.19	
6160.120	Grant Programs Library Srv Enhancement-ESRL	80,000.00	75,000.00	5,000.00	6.7%	29,688.55	75,000.00	Grant Award increased by \$5,000
<b>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials MAINT &amp; SVCS - Maintenance &amp; Services</b>		\$469,810.00	\$456,525.00	\$13,285.00	2.9%	\$211,551.15	\$524,338.46	
6510.085	Legal Services Other Legal Expenses	1,500.00	1,500.00	0.00	0.0%	0.00	910.00	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	4,250.00	4,250.00	0.00	0.0%	228.89	0.00	
6540.040	Vehicle Operating Expenses Vehicle Registration	100.00	100.00	0.00	0.0%	0.00	0.00	
<b>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services OTHR CHGS - Other Charges</b>		\$5,850.00	\$5,850.00	\$0.00	0.0%	\$228.89	\$910.00	
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	9,000.00	8,500.00	500.00	5.9%	1,433.43	5,462.33	
7170.100	Benefits & Insurance Property & Liability Insurance	2,200.00	1,400.00	800.00	57.1%	0.00	0.00	
<b>Account Classification Total: OTHR CHGS - Other Charges</b>		\$11,200.00	\$9,900.00	\$1,300.00	13.1%	\$1,433.43	\$5,462.33	
<b>CAP EQ - Capital Equipment</b>								
9010.010	Capital Equipment New Vehicles	0.00	0.00	0.00	N/A	0.00	26,841.90	
<b>Account Classification Total: CAP EQ - Capital Equipment</b>		\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$26,841.90	
<b>Location Total: 200 - Administration</b>		\$2,607,511.00	\$2,562,053.00	\$45,458.00	1.8%	\$1,212,485.09	\$2,467,092.38	
<b>Location: 300 - Snow Hill Branch</b>								
<b>MAINT &amp; SVCS - Maintenance &amp; Services</b>								
6550.000	Building Site Expenses For Conversion	9,100.00	0.00	9,100.00	N/A	0.00	0.00	
6550.005	Building Site Expenses Automatic Doors	447.00	447.00	0.00	0.0%	0.00	0.00	
6550.030	Building Site Expenses Carpet/VCT Cleaning	2,500.00	2,500.00	0.00	0.0%	367.53	1,647.59	
6550.050	Building Site Expenses Custodial Supplies	1,500.00	1,500.00	0.00	0.0%	494.61	824.27	
6550.060	Building Site Expenses Electricity	15,000.00	18,000.00	(3,000.00)	-16.7%	6,384.69	12,012.80	
6550.080	Building Site Expenses Fire Alarm Testing	500.00	500.00	0.00	0.0%	0.00	517.00	
6550.081	Building Site Expenses Fire Extinguishers	150.00	150.00	0.00	0.0%	0.00	31.50	
6550.090	Building Site Expenses General Maintenance Repairs	6,000.00	6,000.00	0.00	0.0%	4,539.99	7,247.12	

Worcester County FY24		1603 Library Department Budget Requested						
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested Comments
6550.120	Building Site Expenses Heating Propane	7,500.00	7,500.00	0.00	0.0%	1,615.14	5,623.85	
6550.124	Building Site Expenses HVAC Loop Water Treatment	1,500.00	1,500.00	0.00	0.0%	173.99	695.96	
6550.125	Building Site Expenses HVAC Repairs/Replacement	500.00	500.00	0.00	0.0%	0.00	0.00	
6550.180	Building Site Expenses Pest Control/Termite Insp	300.00	300.00	0.00	0.0%	292.00	169.00	
6550.220	Building Site Expenses Security Alarm Monitoring	1,000.00	1,000.00	0.00	0.0%	856.95	699.75	
6550.270	Building Site Expenses Telephone	2,600.00	4,000.00	(1,400.00)	-35.0%	1,148.52	2,513.45	
6550.280	Building Site Expenses Tipping Fees	400.00	125.00	275.00	220.0%	74.50	391.60	
6550.300	Building Site Expenses Trash Removal	1,500.00	1,000.00	500.00	50.0%	590.00	539.56	
6550.310	Building Site Expenses Water & Sewer	1,800.00	1,200.00	600.00	50.0%	1,617.58	1,509.35	
<b>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</b>		\$52,297.00	\$46,222.00	\$6,075.00	13.1%	\$18,155.50	\$34,422.80	
<b>Location: 310 - Pocomoke Branch</b>		\$52,297.00	\$46,222.00	\$6,075.00	13.1%	\$18,155.50	\$34,422.80	
<b>MAINT &amp; SVCS - Maintenance &amp; Services</b>								
6550.005	Building Site Expenses Automatic Doors	447.00	447.00	0.00	0.0%	0.00	0.00	
6550.030	Building Site Expenses Carpet/VCT Cleaning	1,000.00	1,000.00	0.00	0.0%	0.00	733.40	
6550.040	Building Site Expenses Cleaning Contract	9,100.00	16,380.00	(7,280.00)	-44.4%	4,624.04	17,925.00	
6550.050	Building Site Expenses Custodial Supplies	800.00	800.00	0.00	0.0%	396.89	458.05	
6550.060	Building Site Expenses Electricity	10,000.00	10,000.00	0.00	0.0%	3,607.54	7,889.21	
6550.080	Building Site Expenses Fire Alarm Testing	300.00	300.00	0.00	0.0%	0.00	260.00	
6550.081	Building Site Expenses Fire Extinguishers	50.00	50.00	0.00	0.0%	0.00	17.50	
6550.090	Building Site Expenses General Maintenance Repairs	5,000.00	5,000.00	0.00	0.0%	709.50	4,701.03	
6550.110	Building Site Expenses Heating Fuel Oil	5,000.00	5,000.00	0.00	0.0%	649.66	1,943.43	
6550.124	Building Site Expenses HVAC Loop Water Treatment	1,000.00	1,000.00	0.00	0.0%	130.49	521.96	
6550.180	Building Site Expenses Pest Control/Termite Insp	300.00	300.00	0.00	0.0%	320.40	189.00	
6550.220	Building Site Expenses Security Alarm Monitoring	1,000.00	1,000.00	0.00	0.0%	431.94	204.00	
6550.270	Building Site Expenses Telephone	2,500.00	2,500.00	0.00	0.0%	1,067.68	2,331.36	

Worcester County FY24										1603 Library Department Budget Requested										
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested Comments												
6550.280	Building Site Expenses Tipping Fees	400.00	400.00	0.00	0.0%	66.75	126.48													
6550.300	Building Site Expenses Trash Removal	50.00	50.00	0.00	0.0%	0.00	0.00													
6550.310	Building Site Expenses Water & Sewer	500.00	500.00	0.00	0.0%	108.49	0.00													
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$37,447.00	\$44,727.00	(\$7,280.00)	-16.3%	\$12,113.38	\$37,300.42													
<b>Location Total: 310 - Pocomoke Branch</b>		\$37,447.00	\$44,727.00	(\$7,280.00)	-16.3%	\$12,113.38	\$37,300.42													
<b>Location: 320 - Berlin Branch</b>																				
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>																				
6550.030	Building Site Expenses Carpet/VCT Cleaning	2,000.00	2,000.00	0.00	0.0%	0.00	711.20													
6550.040	Building Site Expenses Cleaning Contract	15,000.00	23,002.00	(8,002.00)	-34.8%	6,643.36	21,380.25													
6550.050	Building Site Expenses Custodial Supplies	1,800.00	1,800.00	0.00	0.0%	610.75	1,110.20													
6550.060	Building Site Expenses Electricity	10,000.00	10,000.00	0.00	0.0%	2,568.41	5,261.21													
6550.070	Building Site Expenses Elevator Testing	3,000.00	3,000.00	0.00	0.0%	1,105.00	2,309.00													
6550.080	Building Site Expenses Fire Alarm Testing	1,200.00	1,200.00	0.00	0.0%	0.00	310.00													
6550.081	Building Site Expenses Fire Extinguishers	50.00	50.00	0.00	0.0%	0.00	28.00													
6550.090	Building Site Expenses General Maintenance Repairs	4,000.00	4,000.00	0.00	0.0%	464.88	10,585.90													
6550.124	Building Site Expenses HVAC Loop Water Treatment	1,000.00	1,000.00	0.00	0.0%	130.49	521.96													
6550.180	Building Site Expenses Pest Control/Termite Insp	300.00	300.00	0.00	0.0%	170.40	144.00													
6550.220	Building Site Expenses Security Alarm Monitoring	1,000.00	1,000.00	0.00	0.0%	204.00	933.00													
6550.250	Building Site Expenses Sprinkler Testing	1,800.00	1,800.00	0.00	0.0%	500.00	990.00													
6550.270	Building Site Expenses Telephone	5,500.00	5,500.00	0.00	0.0%	1,669.23	3,675.38													
6550.280	Building Site Expenses Tipping Fees	400.00	50.00	350.00	700.0%	98.96	44.00													
6550.300	Building Site Expenses Trash Removal	750.00	750.00	0.00	0.0%	95.00	380.00													
6550.310	Building Site Expenses Water & Sewer	3,000.00	3,000.00	0.00	0.0%	542.55	1,034.36													
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$50,800.00	\$58,452.00	(\$7,652.00)	-13.1%	\$14,803.03	\$49,418.46													
<b>Location Total: 320 - Berlin Branch</b>		\$50,800.00	\$58,452.00	(\$7,652.00)	-13.1%	\$14,803.03	\$49,418.46													
<b>Location: 325 - Ocean Pines Branch</b>																				
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>																				
6550.005	Building Site Expenses Automatic Doors	638.00	638.00	0.00	0.0%	0.00	0.00													

Worcester County FY24		1603 Library Department Budget Requested									
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested Comments			
6550.030	Building Site Expenses Carpet/VCT Cleaning	3,200.00	3,200.00	0.00	0.0%	0.00	0.00				
6550.040	Building Site Expenses Cleaning Contract	16,200.00	23,400.00	(7,200.00)	-30.8%	7,150.80	22,248.76				
6550.050	Building Site Expenses Custodial Supplies	1,800.00	1,800.00	0.00	0.0%	978.61	1,471.03				
6550.060	Building Site Expenses Electricity	37,000.00	37,000.00	0.00	0.0%	17,423.00	25,352.00				
6550.080	Building Site Expenses Fire Alarm Testing	1,350.00	1,350.00	0.00	0.0%	0.00	367.60				
6550.081	Building Site Expenses Fire Extinguishers	50.00	50.00	0.00	0.0%	0.00	42.00				
6550.090	Building Site Expenses General Maintenance Repairs	13,000.00	13,000.00	0.00	0.0%	2,266.50	20,760.86				
6550.120	Building Site Expenses Heating Propane	17,000.00	17,000.00	0.00	0.0%	3,189.96	11,846.74				
6550.124	Building Site Expenses HVAC Loop Water Treatment	1,000.00	1,000.00	0.00	0.0%	130.49	521.96				
6550.125	Building Site Expenses HVAC Repairs/Replacement	2,000.00	2,000.00	0.00	0.0%	0.00	0.00				
6550.180	Building Site Expenses Pest Control/Termite Insp	300.00	300.00	0.00	0.0%	170.40	144.00				
6550.220	Building Site Expenses Security Alarm Monitoring	1,000.00	1,000.00	0.00	0.0%	644.95	408.00				
6550.250	Building Site Expenses Sprinkler Testing	1,800.00	1,800.00	0.00	0.0%	910.00	1,660.00				
6550.270	Building Site Expenses Telephone	4,000.00	4,000.00	0.00	0.0%	1,491.54	3,262.76				
6550.280	Building Site Expenses Tipping Fees	400.00	100.00	300.00	300.0%	272.96	131.50				
6550.300	Building Site Expenses Trash Removal	2,300.00	1,600.00	700.00	43.8%	920.00	1,636.70				
6550.310	Building Site Expenses Water & Sewer	3,500.00	3,500.00	0.00	0.0%	0.00	2,683.06				
<b>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</b>		\$106,538.00	\$112,738.00	(\$6,200.00)	-5.5%	\$35,549.21	\$92,536.97				
<b>Location Total: 325 - Ocean Pines Branch</b>		\$106,538.00	\$112,738.00	(\$6,200.00)	-5.5%	\$35,549.21	\$92,536.97				
<b>Location: 335 - Ocean City 100th St. Branch</b>											
<b>MAINT &amp; SVCS - Maintenance &amp; Services</b>											
6550.005	Building Site Expenses Automatic Doors	575.00	575.00	0.00	0.0%	0.00	0.00				
6550.030	Building Site Expenses Carpet/VCT Cleaning	1,600.00	1,600.00	0.00	0.0%	0.00	1,229.90				
6550.040	Building Site Expenses Cleaning Contract	13,000.00	19,500.00	(6,500.00)	-33.3%	5,780.64	20,035.40				
6550.050	Building Site Expenses Custodial Supplies	1,800.00	1,800.00	0.00	0.0%	393.40	1,292.95				
6550.060	Building Site Expenses Electricity	40,000.00	50,000.00	(10,000.00)	-20.0%	14,973.60	35,431.19				

Worcester County FY24		1603 Library Department Budget Requested									
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested Comments			
6550.070	Building Site Expenses Elevator Testing	3,000.00	3,000.00	0.00	0.0%	1,481.73	3,497.84				
6550.080	Building Site Expenses Fire Alarm Testing	400.00	400.00	0.00	0.0%	181.84	618.75				
6550.081	Building Site Expenses Fire Extinguishers	50.00	50.00	0.00	0.0%	0.00	31.50				
6550.090	Building Site Expenses General Maintenance Repairs	14,000.00	10,000.00	4,000.00	40.0%	11,538.52	4,325.97				
6550.124	Building Site Expenses HVAC Loop Water Treatment	1,000.00	1,000.00	0.00	0.0%	130.49	521.96				
6550.125	Building Site Expenses HVAC Repairs/Replacement	2,000.00	2,000.00	0.00	0.0%	0.00	0.00				
6550.140	Building Site Expenses Internet Access	1,500.00	1,500.00	0.00	0.0%	821.40	1,630.80				
6550.180	Building Site Expenses Pest Control/Termite Insp	300.00	300.00	0.00	0.0%	170.40	149.00				
6550.220	Building Site Expenses Security Alarm Monitoring	1,000.00	1,000.00	0.00	0.0%	755.90	708.00				
6550.242	Building Site Expenses Sewage Pump Monitoring	300.00	300.00	0.00	0.0%	0.00	0.00				
6550.250	Building Site Expenses Sprinkler Testing	1,800.00	1,800.00	0.00	0.0%	840.00	1,520.00				
6550.270	Building Site Expenses Telephone	4,000.00	4,000.00	0.00	0.0%	1,636.16	3,360.80				
6550.280	Building Site Expenses Tipping Fees	400.00	100.00	300.00	300.0%	31.50	102.40				
6550.300	Building Site Expenses Trash Removal	100.00	100.00	0.00	0.0%	0.00	0.00				
6550.310	Building Site Expenses Water & Sewer	3,500.00	3,500.00	0.00	0.0%	3,106.88	3,576.87				
<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$90,325.00	\$102,525.00	(\$12,200.00)	-11.9%	\$41,842.46	\$78,033.33				
<b>Location Total: 335 - Ocean City 100th St. Branch</b>		\$90,325.00	\$102,525.00	(\$12,200.00)	-11.9%	\$41,842.46	\$78,033.33				
<b>Department Total: 1603 - Libraries</b>		\$2,944,918.00	\$2,926,717.00	\$18,201.00	0.6%	\$1,334,948.67	\$2,758,804.36				
EXPENSES Total		\$2,944,918.00	\$2,926,717.00	\$18,201.00	0.6%	\$1,334,948.67	\$2,758,804.36				
Fund EXPENSE Total: 100 - General Fund		\$2,944,918.00	\$2,926,717.00	\$18,201.00	0.6%	\$1,334,948.67	\$2,758,804.36				

Worcester County FY24		1701 Extension Office Budget Requested						
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested Comments
<b>Fund: 100 - General Fund</b>								
	EXPENSES							
<b>Department: 1701 - Extension Service</b>								
	<i>SUPP &amp; MAT - Supplies &amp; Materials</i>							
6100.010	Administrative Expense Administrative Expenses	2,600.0000	2,600.0000	0.0000	0.0%	2,469.9600	2,502.6700	
6100.100	Administrative Expense Dues, Licenses & Subscriptions	714.0000	714.0000	0.0000	0.0%	214.0000	498.9100	
6100.190	Administrative Expense Office Supplies	6,200.0000	6,200.0000	0.0000	0.0%	1,924.1800	5,923.0800	
6100.230	Administrative Expense Postage & Freight	1,500.0000	1,500.0000	0.0000	0.0%	572.0000	554.0000	
6130.010	Equipment Maintenance Copier Lease	6,000.0000	6,000.0000	0.0000	0.0%	4,886.9400	4,654.2300	
	<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>	\$17,014.00	\$17,014.00	\$0.00	0.0%	\$10,067.08	\$14,132.89	
	<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>							
6550.270	Building Site Expenses Telephone	2,980.0000	2,500.0000	480.0000	19.2%	1,163.0100	2,212.8400	
	<i>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>	\$2,980.00	\$2,500.00	\$480.00	19.2%	\$1,163.01	\$2,212.84	
	<i>OTHR CHGS - Other Charges</i>							
7120.020	Other Non-Matching Expenses Appropriation for Extension Svc	235,631.0000	223,164.0000	12,467.0000	5.6%	111,582.0000	187,582.0000	Increase in Salary & Fringe Benefits
	<i>Account Classification Total: OTHR CHGS - Other Charges</i>	\$235,631.00	\$223,164.00	\$12,467.00	5.6%	\$111,582.00	\$187,582.00	
	<b>Department Total: 1701 - Extension Service</b>	\$255,625.00	\$242,678.00	\$12,947.00	5.3%	\$122,812.09	\$203,927.73	
	EXPENSES Total	\$255,625.00	\$242,678.00	\$12,947.00	5.3%	\$122,812.09	\$203,927.73	
	Fund EXPENSE Total: 100 - General Fund	\$255,625.00	\$242,678.00	\$12,947.00	5.3%	\$122,812.09	\$203,927.73	

**REVENUE**

**Economic Development**

<u>Dept #</u>	<u>NWS G/L</u>	<u>Acct #</u>	<u>G/L ACCOUNT NAME</u>	<u>FY21 ACTUAL</u>	<u>FY22 ACTUAL</u>	<u>FY23 BUDGET</u>	<u>FY23 ACTUAL as of 2/28/23</u>	<u>FY24 BUDGET</u>	<u>Variance</u>
1801		5330	Economic Dev Programs & Events	1,000	0	0	0	0	0
		5620	CDBG Grant- Industrial	0	100,000	0	0	0	0
		5627	Grant for Economic Dev	0	0	0	3,299,333	0	0
		5735.015	Other Grants Economic Development	9,047,326	143,614	0	104,917	0	0
		5940	Intern Program Grant	10,000	20,000	100,000	0	100,000	0
<b>TOTAL</b>				<b>9,058,326</b>	<b>263,614</b>	<b>30,000</b>	<b>3,404,250</b>	<b>100,000</b>	<b>0</b>

Worcester County FY24									
1801 Economic Development Department Budget Requested									
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested Comments	
<b>Fund: 100 - General Fund</b>									
<b>EXPENSES</b>									
<b>Department: 1801 - Economic Development</b>									
<b>PERS SVCS - Personnel Services</b>									
6000.100	Personnel Services Salaries	138,682.00	138,682.00	0.00	0.0%	69,340.71	108,231.91		
	<b>Account Classification Total: PERS SVCS - Personnel Services</b>	<b>\$138,682.00</b>	<b>\$138,682.00</b>	<b>\$0.00</b>	<b>0.0%</b>	<b>\$69,340.71</b>	<b>\$108,231.91</b>		
	<b>SUPP &amp; MAT - Supplies &amp; Materials</b>								
6100.100	Administrative Expense Dues, Licenses & Subscriptions	3,400.00	3,400.00	0.00	0.0%	2,224.00	5,811.31		
6100.150	Administrative Expense Incentives & Events	10,000.00	20,000.00	(10,000.00)	-50.0%	7,044.22	6,312.29	Reduction of Account to accommodate cost of business database management system	
6100.165	Administrative Expense Meeting Expense	0.00	0.00	0.00	N/A	0.00	90.00		
6100.190	Administrative Expense Office Supplies	700.00	700.00	0.00	0.0%	304.84	1,008.10		
6110.090	Supplies & Equipment Computers & Printers	0.00	0.00	0.00	N/A	0.00	604.54		
6110.120	Supplies & Equipment Equipment Rental	0.00	0.00	0.00	N/A	0.00	221.50		
6110.245	Supplies & Equipment Mobile Phones	1,500.00	1,500.00	0.00	0.0%	1,123.52	1,491.28		
6110.280	Supplies & Equipment Office Furniture	5,000.00	15,000.00	(10,000.00)	-66.7%	8,522.22	0.00	Reduction in Account - most office furniture has been purchased, would like to explore new brochure racks and potential last-minute office needs	
6130.010	Equipment Maintenance Copier Lease	900.00	900.00	0.00	0.0%	325.22	537.48		
6160.020	Grant Programs CDBG Community Dev Block Grant	0.00	0.00	0.00	N/A	0.00	100,000.00		
6170.020	Program Expense Workforce Development Programs	200,000.00	200,000.00	0.00	0.0%	169,778.83	180,117.55		
6170.055	Program Expense Intern Program Grants	0.00	0.00	0.00	N/A	0.00	7,066.96		
	<b>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</b>	<b>\$221,500.00</b>	<b>\$241,500.00</b>	<b>(\$20,000.00)</b>	<b>-8.3%</b>	<b>\$189,322.85</b>	<b>\$303,261.01</b>		
	<b>MAINT &amp; SVCS - Maintenance &amp; Services</b>								
6530.040	Consulting Services Consulting Services	45,000.00	40,000.00	5,000.00	12.5%	39,410.00	60,870.00	Increase in Account to fulfill SBDC contract	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	1,250.00	1,250.00	0.00	0.0%	603.67	2,038.22		
6540.030	Vehicle Operating Expenses Vehicle Maintenance	500.00	500.00	0.00	0.0%	33.00	193.09		
6550.270	Building Site Expenses Telephone	0.00	1,000.00	(1,000.00)	-100.0%	294.71	1,204.10	Cancelling Verizon Accts - using county DID moving forward for phone lines	
	<b>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</b>	<b>\$46,750.00</b>	<b>\$42,750.00</b>	<b>\$4,000.00</b>	<b>9.4%</b>	<b>\$40,341.38</b>	<b>\$64,305.41</b>		



Worcester County FY24									
1801 Economic Development Department Budget Requested									
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested Comments	
<i>OTHR CHGS - Other Charges</i>									
7000.020	Travel, Training & Expense Board Member Allowance	4,200.00	2,800.00	1,400.00	50.0%	1,000.00	2,800.00	Anticipating to meet with Economic Development Advisory Board on bi-monthly basis	
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	6,575.00	16,575.00	(10,000.00)	-60.3%	1,501.26	4,613.12	Reduction in Account to accommodate Business Database Management System	
7000.115	Travel, Training & Expense Mileage	4,008.00	500.00	3,508.00	701.6%	926.46	599.25	Increase in Account for Nancy Schwendeman Mileage Reimbursement - Budgeting \$290 a month to attends meetings, conferences, shows, etc.	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$14,783.00	\$19,875.00	(\$5,092.00)	-25.6%	\$3,427.72	\$8,012.37		
<i>CAP EQ - Capital Equipment</i>									
9010.170	Capital Equipment Software	30,000.00	0.00	30,000.00	N/A	0.00	0.00	CRM Software System	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$30,000.00	\$0.00	\$30,000.00		\$0.00	\$0.00		
<b>Department Total: 1801 - Economic Development</b>		\$451,715.00	\$442,807.00	\$8,908.00	2.0%	\$302,432.66	\$483,810.70		
<b>EXPENSES Total</b>		\$451,715.00	\$442,807.00	\$8,908.00	2.0%	\$302,432.66	\$483,810.70		
<b>Fund EXPENSE Total: 100 - General Fund</b>		\$451,715.00	\$442,807.00	\$8,908.00	2.0%	\$302,432.66	\$483,810.70		

**REVENUE**

**Tourism**

<u>Dept #</u>	<u>NWS G/L</u> <u>Acct #</u>	<u>G/L ACCOUNT NAME</u>	<u>FY21 ACTUAL</u>	<u>FY22 ACTUAL</u>	<u>FY23 BUDGET</u>	<u>FY23 ACTUAL</u> <u>as of 2/28/23</u>	<u>FY24 BUDGET</u>	<u>Variance</u>
<b>1803</b>	5070.801	Sale of Pub & Copy -Coupon Books	0	0	0	0	0	0
	5086	Tourism Co-Op Advertising	0	0	0	0	0	0
	5130	Tourism Programs and Events	350	314	0	1,033	0	0
	5705	State Tourism Grant	86,709	0	160,000	126,500	160,000	0
<b>TOTAL</b>			<b>87,059</b>	<b>314</b>	<b>160,000</b>	<b>127,533</b>	<b>160,000</b>	<b>0</b>

Worcester County FY24									
1803 Tourism Department Budget Requested									
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested Comments	
<b>Fund: 100 - General Fund</b>									
<b>EXPENSES</b>									
<b>Department: 1803 - Tourism</b>									
<b>Location: 200 - Administration</b>									
<i>PERS SVCS - Personnel Services</i>									
6000.100	Personnel Services Salaries	222,390.00	219,665.00	2,725.00	1.2%	109,833.07	204,141.89		
	<i>Account Classification Total: PERS SVCS - Personnel Services</i>	\$222,390.00	\$219,665.00	\$2,725.00	1.2%	\$109,833.07	\$204,141.89		
	<i>SUPP &amp; MAT - Supplies &amp; Materials</i>								
6100.010	Administrative Expense Administrative Expenses	600.00	450.00	150.00	33.3%	312.25	550.23		
6100.100	Administrative Expense Dues, Licenses & Subscriptions	1,770.00	1,770.00	0.00	0.0%	1,984.99	2,454.46		
6100.150	Administrative Expense Incentives & Events	900.00	900.00	0.00	0.0%	802.34	543.92		
6100.190	Administrative Expense Office Supplies	700.00	700.00	0.00	0.0%	325.54	954.98		
6110.090	Supplies & Equipment Computers & Printers	0.00	0.00	0.00	N/A	0.00	249.99		
6110.245	Supplies & Equipment Mobile Phones	1,308.00	1,300.00	8.00	0.6%	466.44	1,173.00		
6110.310	Supplies & Equipment Promotional Materials	60,000.00	44,156.00	15,844.00	35.9%	12,992.04	73,941.91	Live Marylands Coast Visit Marylands Coast Edit and Reprint African American Guide Reprint Pocomoke River Guide Reprint Promotional Materials for Welcome Center and Giveaways for Shows and Events	
6110.393	Supplies & Equipment Special Event Sponsorship	6,000.00	6,000.00	0.00	0.0%	4,500.00	4,396.58		
6130.010	Equipment Maintenance Copier Lease	600.00	600.00	0.00	0.0%	172.04	516.12		
6130.060	Equipment Maintenance Software Licensing	2,000.00	1,250.00	750.00	60.0%	0.00	419.73		
6160.043	Grant Programs Other Grants	0.00	0.00	0.00	N/A	0.00	43,614.00		
6160.150	Grant Programs Tourism Grant Projects	160,000.00	160,000.00	0.00	0.0%	46,900.00	125,000.00		
	<i>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</i>	\$233,878.00	\$217,126.00	\$16,752.00	7.7%	\$68,455.64	\$253,814.92		
	<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>								
6530.040	Consulting Services Consulting Services	19,100.00	19,100.00	0.00	0.0%	11,078.28	15,949.36		
6530.180	Consulting Services Web Page	18,000.00	18,000.00	0.00	0.0%	17,160.00	7,575.00		
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	2,400.00	2,400.00	0.00	0.0%	1,485.79	960.25		
6540.030	Vehicle Operating Expenses Vehicle Maintenance	1,125.00	1,125.00	0.00	0.0%	233.60	317.38		

Worcester County FY24									
1803 Tourism Department Budget Requested									
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested Comments	
6540.040	Vehicle Operating Expenses Vehicle Registration	0.00	3,900.00	(3,900.00)	-100.0%	0.00	0.00	No new capital equipment to be registered with MVA - not sure where funds came from	
6550.060	Building Site Expenses Electricity	6,000.00	8,000.00	(2,000.00)	-25.0%	0.00	0.00	Budgeting \$1,500 for electricity monthly	
6550.090	Building Site Expenses General Maintenance Repairs	275.00	275.00	0.00	0.0%	0.00	0.00		
6550.140	Building Site Expenses Internet Access	3,000.00	500.00	2,500.00	500.0%	402.13	0.00	Budgeting \$250/month for Internet per Brian	
6550.170	Building Site Expenses Office Rent/Lease	37,600.00	37,750.00	(150.00)	-0.4%	0.00	0.00		
6550.270	Building Site Expenses Telephone	0.00	1,000.00	(1,000.00)	-100.0%	348.91	966.53	Cancelling phones - moving to County DID	
6900.052	Advertising Supplemental Advertising	283,500.00	283,500.00	0.00	0.0%	8,646.00	287,567.27		
6900.055	Advertising Tourism	426,000.00	426,000.00	0.00	0.0%	219,289.39	404,011.78		
<b>Account Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</b>		<b>\$797,000.00</b>	<b>\$801,550.00</b>	<b>(\$4,550.00)</b>	<b>-0.6%</b>	<b>\$258,644.10</b>	<b>\$717,347.57</b>		
<i>OTHR CHGS - Other Charges</i>									
7000.020	Travel, Training & Expense Board Member Allowance	2,800.00	2,800.00	0.00	0.0%	300.00	1,100.00		
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	4,900.00	4,900.00	0.00	0.0%	2,920.65	6,398.37		
7000.115	Travel, Training & Expense Mileage	250.00	250.00	0.00	0.0%	105.13	331.73		
<b>Account Classification Total: OTHR CHGS - Other Charges</b>		<b>\$7,950.00</b>	<b>\$7,950.00</b>	<b>\$0.00</b>	<b>0.0%</b>	<b>\$3,325.78</b>	<b>\$7,830.10</b>		
<b>Location Total: 200 - Administration</b>		<b>\$1,261,218.00</b>	<b>\$1,246,291.00</b>	<b>\$14,927.00</b>	<b>1.2%</b>	<b>\$440,258.59</b>	<b>\$1,183,134.48</b>		
<b>Location: 420 - Pocumokee Welcome Center</b>									
<i>PERS SVCS - Personnel Services</i>									
6000.100	Personnel Services Salaries	93,038.00	81,462.00	11,576.00	14.2%	39,658.96	73,918.73		
6000.400	Personnel Services Overtime Pay	1,000.00	1,000.00	0.00	0.0%	0.00	0.00		
<b>Account Classification Total: PERS SVCS - Personnel Services</b>		<b>\$94,038.00</b>	<b>\$82,462.00</b>	<b>\$11,576.00</b>	<b>14.0%</b>	<b>\$39,658.96</b>	<b>\$73,918.73</b>		
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6100.010	Administrative Expense Administrative Expenses	100.00	100.00	0.00	0.0%	0.00	0.00		
6100.190	Administrative Expense Office Supplies	600.00	600.00	0.00	0.0%	0.00	482.41		
6110.090	Supplies & Equipment Computers & Printers	800.00	800.00	0.00	0.0%	187.89	0.00		
6110.380	Supplies & Equipment Signage	1,000.00	1,000.00	0.00	0.0%	1,092.01	254.58		
6150.050	Uniforms & Personal Equipment Uniforms	400.00	400.00	0.00	0.0%	0.00	0.00		
<b>Account Classification Total: SUPP &amp; MAT - Supplies &amp; Materials</b>		<b>\$2,900.00</b>	<b>\$2,900.00</b>	<b>\$0.00</b>	<b>0.0%</b>	<b>\$1,279.90</b>	<b>\$736.99</b>		
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6550.040	Building Site Expenses Cleaning Contract	2,600.00	2,600.00	0.00	0.0%	1,437.12	1,801.25		
6550.050	Building Site Expenses Custodial Supplies	380.00	380.00	0.00	0.0%	0.00	0.00		
6550.060	Building Site Expenses Electricity	10,000.00	10,000.00	0.00	0.0%	6,150.97	11,536.97		

Worcester County FY24		1803 Tourism Department Budget Requested						
Account Number	Account Description	2024 Department Requested	2023 Adopted Budget	\$ Variance	% Variance	2023 Actual Amount as of 12/31/22	2022 Actual Amount	Department Requested Comments
6550.090	Building Site Expenses General Maintenance Repairs	250.00	250.00	0.00	0.0%	30.00	95.00	
6550.140	Building Site Expenses Internet Access	500.00	500.00	0.00	0.0%	160.06	480.32	
6550.220	Building Site Expenses Security Alarm Monitoring	204.00	204.00	0.00	0.0%	51.00	204.00	
6550.270	Building Site Expenses Telephone	1,800.00	1,800.00	0.00	0.0%	833.79	2,134.49	
<b>Account Classification Total: MA/INT &amp; SVCS - Maintenance &amp; Services</b>		\$15,734.00	\$15,734.00	\$0.00	0.0%	\$8,662.94	\$16,252.03	
<b>OTHR CHGS - Other Charges</b>								
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	100.00	100.00	0.00	0.0%	0.00	0.00	
<b>Account Classification Total: OTHR CHGS - Other Charges</b>		\$100.00	\$100.00	\$0.00	0.0%	\$0.00	\$0.00	
<b>Location Total: 420 - Pocomoke Welcome Center</b>		\$1,373,990.00	\$1,347,487.00	\$26,503.00	2.0%	\$489,860.39	\$1,274,042.23	
<b>Department Total: 1803 - Tourism EXPENSES Total</b>		\$1,373,990.00	\$1,347,487.00	\$26,503.00	2.0%	\$489,860.39	\$1,274,042.23	
<b>Fund EXPENSE Total: 100 - General Fund</b>		\$1,373,990.00	\$1,347,487.00	\$26,503.00	2.0%	\$489,860.39	\$1,274,042.23	