

AGENDA

WORCESTER COUNTY COMMISSIONERS

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

FISCAL YEAR 2019 Budget Meetings

Budget Work Session - Tuesday, April 3, 2018

	<u>Department #</u>
1:00p.m. Board of Education, Mr. Louis Taylor	1505
1:30 p.m. Recreation, Tom Perlozzo	1601
1:45 p.m. Parks, Tom Perlozzo Boat Landings	1602 1204
2:00 p.m. Tourism, Lisa Challenger	1803
2:15 p.m. Environmental Programs, Robert Mitchell	1010
2:30 p.m. Health Dept., Rebecca Jones, RN, BSN, MSN	1301
2:45 p.m. Jail, Warden Donna Bounds	1103
3:00 p.m. Elections Board, Patti Jackson	1006
3:15 p.m. Commission on Aging, Rob Hart	1401
3:30 p.m. Development, Review & Permitting, Ed Tudor	1008

AGENDAS ARE SUBJECT TO CHANGE UNTIL THE TIME OF CONVENING

Hearing Assistance Unites Available – See Kelly Shannahan, Asst. CAO

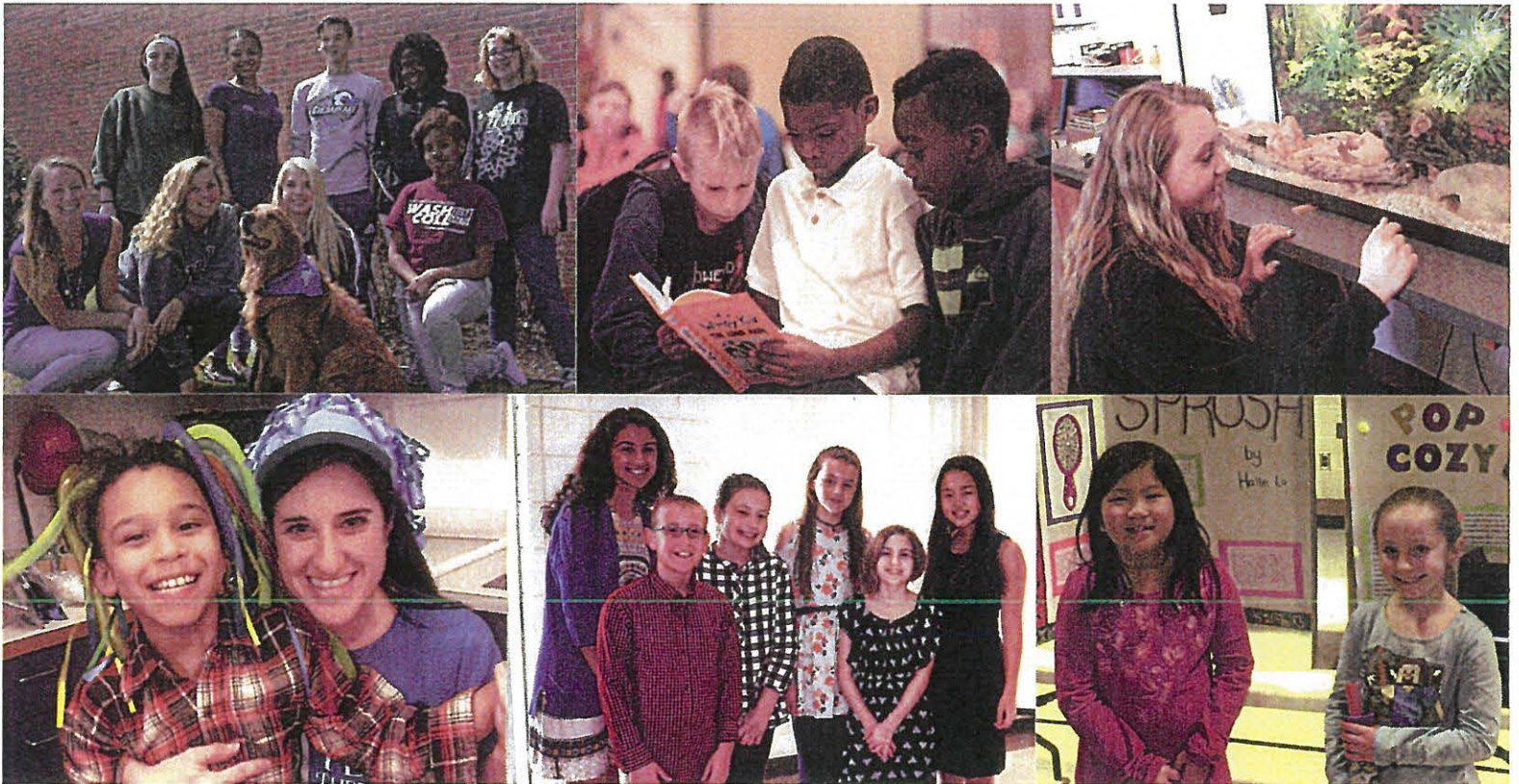
Please be thoughtful and considerate of others.
Turn off your cell phones & pagers during the meeting!



WORCESTER COUNTY

PUBLIC SCHOOLS

PROPOSED OPERATING BUDGET





The Board of Education of Worcester County

6270 Worcester Highway
Newark, Maryland 21841

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Superintendent of Schools

H. STEPHEN PRICE
Chief Operating Officer

JOHN R. QUINN, Ed.D.
Chief Academic Officer

VINCENT E. TOLBERT, CPA
Chief Financial Officer

Board Members

WILLIAM L. GORDY
President

ERIC W. CROPPER, SR.
Vice-President

BARRY G. BRITTINGHAM, SR.

J. DOUGLAS DRYDEN

ELENA J. MCCOMAS

ROBERT A. ROTHERMEL, JR.

SARA D. THOMPSON

March 12, 2018

Dear County Commissioners,

As you know, Worcester County Public Schools is the beating heart of our county. From the over 6,700 students we educate to the nearly 1,200 employees directly involved with our schools, we carry the responsibility of educating our future leaders and ensuring the livelihoods for a great deal of our county's families.

Additionally, the success of our school system is a driving force for our economy, a top selling point for those relocating to our community and a source of much local pride as we are recognized not only across our region, but statewide and nationally. We are thankful for the strong support of our schools you continue to demonstrate, and we thank you for your continued partnership as we finalize a budget that allows our students to continue on their pathways to success in our schools and beyond.

As we have discussed, we have identified the following budget priorities for fiscal year 2019 to ensure our school system can continue the tradition of excellence that our community and you as its leaders have come to expect.

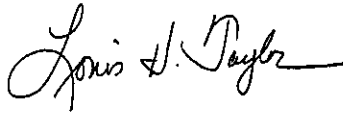
- **High Quality Employees** – Ensuring highly qualified staff is hired and retained continues to be the top identified budget priority from our annual Parent Survey and from our School Improvement Advisory Committees. Our proposed FY19 budget includes an increase in employee salaries, which amounts to \$1,752,315. The salary increase also includes an increase in payroll taxes of \$129,586.
- **Health Insurance** – Our proposed budget includes an estimated five percent increase in health insurance premiums, amounting to \$745,970.
- **Textbooks** – The FY19 budget includes a \$200,000 requested increase in textbooks to allow us to begin replacing the reading textbooks for our elementary schools. The replacement would begin with the kindergarten and first grade levels in FY19. Our FY20 budget will also include this \$200,000 request to allow us to complete the replacement by purchasing textbooks for the second and third grade levels.
- **Band Uniforms** – Our proposed budget includes \$75,000 for replacement band uniforms at our three comprehensive high schools. The existing band uniforms are approximately thirty years old. Each of the high schools have been holding fundraisers to support this purchase. The requested funding of \$25,000 per high school will assist them in meeting their goal.
- **Employee Pension** – The school system estimates a \$37,931 increase in employee pension costs.
- **Transportation** – The FY19 budget includes a one percent increase in hourly, mileage and PVA rates for our bus contractors amounting to \$42,000. In addition, our proposed budget includes increases for contractors purchasing new buses totaling \$48,664. Our three comprehensive high schools continue to experience increased costs in the area of athletic transportation. Our proposed budget includes \$45,000 in additional funding to help our high schools in this area.



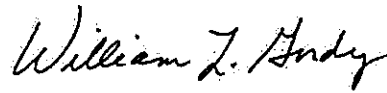
- **One-time funding for capital projects** – The school system is requesting a one-time allocation of resources amounting to \$1,043,500 to upgrade our facilities and grounds. Projects to be funded include:
 - Replacement of the current athletic field at Stephen Decatur High School with a new turf field. Total estimated cost of this project is \$1,400,000. Funding will be requested in two equal amounts of \$700,000 in both FY19 and FY20.
 - Replacement of energy management systems at Pocomoke Middle and Stephen Decatur Middle Schools.

Lastly, I want to reiterate our gratitude for your continued partnership as we ensure each of our fourteen schools provide students with every opportunity to grow into responsible citizens and achieve their own personal success.

Sincerely,



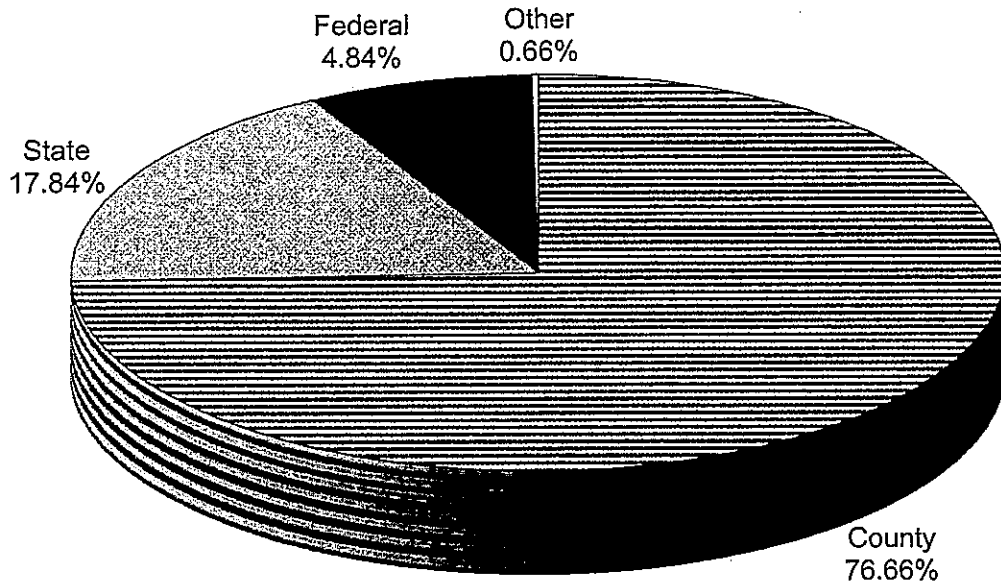
Louis H. Taylor
Superintendent of Schools



William L. Gordy
President, Board of Education

WORCESTER COUNTY PUBLIC SCHOOLS
OPERATING BUDGET FISCAL YEAR 2018

SOURCES OF FUNDING



BUDGET ALLOCATION

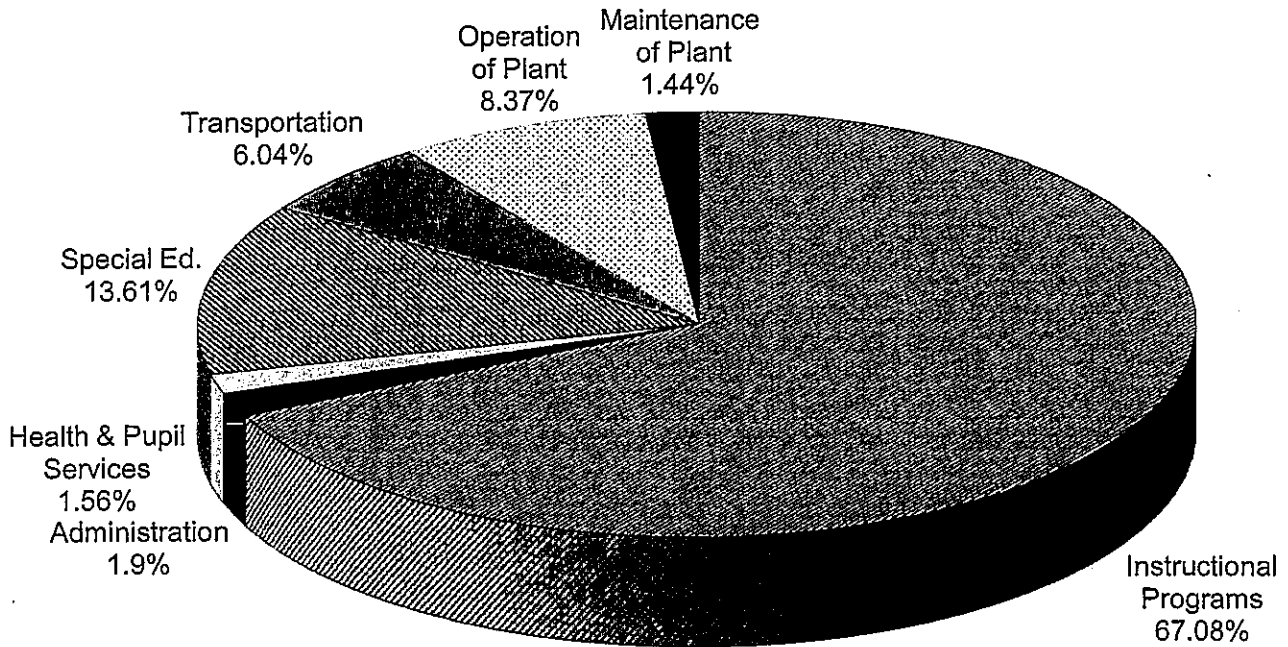


TABLE OF CONTENTS

REVENUES	1
Revenues from Local, State, and Other Sources	
BUDGET SUMMARY BY CATEGORY	
Category Totals Approved by the County Commissioners	2
Utilization of FY17 Fund Balance	3
OPERATING BUDGET (Details)	
General Budget Information	4
1 Administration	6
Board of Education, Superintendent, System wide Administration, Business Operations, and Human Resources	
2 Instructional Support Services	10
Personnel and Related Expenses in the School Offices and Central Office Instructional Program Support	
3 Instructional Salaries & Wages	14
Salary Expenditures for Direct Student Services	
4 Textbooks & Instructional Supplies & Materials	16
All Classroom Supplies and Materials Related to Direct Student Services	
5 Other Instructional Costs	18
All Other Instructional Expenditures for Direct Student Services, Including Contract Services, Other Charges, Equipment, and Transfers	
6 Special Education	22
All Expenditures to Provide Services to Identified Students Per Federal and State Regulations	
7 Student Personnel Services	26
Services Related to Student Attendance and Social Work Issues	
8 Student Health Services	28
School Nurses and Health Services Provided to Students	
9 Student Transportation Services	30
Daily Bus Operations and Athletic/Field Trip Expenditures	
10 Operation of Plant	34
System wide Custodial Services, Utilities, and Moveable Equipment Repairs	
11 Maintenance of Plant	40
Repairs, Minor Renovations to All Buildings, Fixed Equipment, and Vehicles	
12 Fixed Charges	44
Employee Fringe Benefits, Liability Insurance, and Tuition Reimbursements	
15 Capital Planning	46
Planning & Monitoring the Repairs, Renovation, and Construction of School Buildings	

OTHER REQUESTS	
Technology Improvement Plan	48
Funding Dedicated to Increase the Availability and Use of Technology	
Capital Improvements	49
Projects to Repair or Update Facilities and Grounds	
School Construction	50
Major Renovations and Construction Projects	
Supplementary Requests	51
Retiree Medical Insurance	
Costs of Providing Health Insurance to Eligible Retirees	
Retirement Expenses	
Local Contributions to the Employees Retirement and Pension System	
FOOD SERVICE	
Operating Budget for the School Breakfast and Lunch Program	52
RESTRICTED PROGRAMS - STATE & FEDERAL	53
Summary of the Major Restricted Programs	
ENROLLMENT & OTHER SUPPLEMENTAL INFORMATION	
Enrollment Projections for September 2018 by School ,	54
Student Body Statistics about Free & Reduced Meal Eligibility,	
Handicapping Conditions, Race, Limited English Proficiency	
Listing of Audits and Reviews	
ORGANIZATION CHART	
Display of the Lines of Authority in Worcester County Public Schools	60
SALARY SCALES	
Salary Scales for all Employee Groups	61
APPENDIX	
Miscellaneous Information	71

BOARD OF EDUCATION OF WORCESTER COUNTY

REVENUES

REVENUE SOURCE	APPROVED FY 18	REQUESTED FY 19
UNRESTRICTED REVENUES		
COUNTY		
Appropriation - Current Expense	\$83,570,125	\$86,575,293
STATE (Thornton Funding) *		
Foundation Program	6,617,926	6,680,664
Special Education	1,741,093	1,672,960
Transportation	3,075,282	3,104,516
Compensatory Education	7,280,861	7,257,015
Limited English Proficiency	347,100	380,474
OTHER		
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
TOTAL UNRESTRICTED REVENUE	\$103,424,850	\$106,463,385
OTHER REQUESTS - COUNTY		
RECURRING		
Appropriation - Technology	\$200,000	\$200,000
Appropriation - Capital Outlay	100,000	100,000
NONRECURRING		
Appropriation - Technology	0	0
Appropriation - School Construction	566,100	1,043,500
OTHER		
Appropriation - Retirement Expenses	476,551	514,482
Appropriation - County Share of Teacher Pension	***	***
TOTAL OTHER REQUESTS - COUNTY	\$1,342,651	\$1,857,982
TOTAL COUNTY APPROPRIATION	84,912,776	88,433,275
TOTAL BUDGET - ALL FUNDS	\$104,767,501	\$108,321,367

* 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 FY17 fund balance is included on page 3.

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

BOARD OF EDUCATION OF WORCESTER COUNTY

FY 19 TOTAL BUDGET SUMMARY BY CATEGORY AND OBJECT OF EXPENDITURE

	SALARY	CONTRACTED SERVICES	SUPPLIES AND MATERIALS	OTHER CHARGES	EQUIPMENT	TUITION TRANSFERS	FY19 PROPOSED BUDGET
Administration	1,337,819	177,242	30,382	45,710	1,102		\$1,592,255
Instructional Support Services	7,006,669	85,263	137,537	61,200	5,000		7,295,669
Instructional Salaries	43,299,739						43,299,739
Textbooks & Classroom Supplies			2,351,238				2,351,238
Other Instructional Costs		523,647		381,875	85,395	50,000	1,040,917
Special Education	9,312,878	403,000	185,000	40,011	22,000	128,000	10,090,889
Student Personnel Services	345,544	750	1,890	283			348,467
Health Services	894,422	252	8,118	750	1,000		904,542
Student Transportation	324,922	6,027,262	9,636	93,084			6,454,904
Operation of Plant	3,344,471	322,270	301,120	4,137,956	42,300		8,148,117
Maintenance of Plant	720,647	93,738	229,360	650	37,745		1,082,140
Fixed Charges				23,735,685			23,735,685
Capital Planning	116,515	450	1,552	306			118,823
PROPOSED FY 19	\$66,703,626	\$7,633,874	\$3,255,833	\$28,497,510	\$194,542	\$178,000	\$106,463,385
OTHER REQUESTS							
Technology Program							\$200,000
Capital Outlay							100,000
School Construction							1,043,500
County Share of Teacher Pension							*
Retirement Expenses							514,482
TOTAL OTHER REQUESTS							\$1,857,982
				TOTAL			\$108,321,367

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

Utilization of FY17 Fund Balance

FY19 Operating Budget:

Avoid Additional Reductions in Student Programs & Services	\$567,011.00
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Sub Total:	\$567,011.00
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One Time Capital Projects:

Student Technology / Capital Projects	\$69,723.00
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Total:	\$636,734.00
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GENERAL BUDGET INFORMATION

OPERATING BUDGET

FY 2019

The following information has been prepared to assist the user of this budget document. By presenting the information in this consolidated fashion, the reader of this document should be able to more easily understand the rationale for the use of available state funding and the general increases in our FY19 Proposed Operating Budget. The FY19 Proposed Budget includes \$1,752,315 in additional local funding to support a step increase and cost of living adjustments as negotiated. The current reading textbook series for our elementary schools is outdated and needs replacing. Our budget request includes \$200,000 to replace the reading textbooks at the kindergarten and first grade levels next year. This \$200,000 request will also be included in FY20 to purchase reading textbooks at the second and third grade levels. We are requesting \$75,000 for replacement band uniforms at our high schools. The current band uniforms are approximately 30 years old. Each high school has been holding fundraisers to offset the cost to purchase the new uniforms; the requested funding will assist them in meeting their goal. Based on current estimates, health insurance rates will increase by 5% next year and our proposed budget includes an estimated increase in insurance expense of \$745,970. Our budget request also includes \$90,664 to support a 1% increase in rates for our bus contractors and to allow several of our bus contractors to purchase new buses. An increase of \$45,000 is also included to help our high schools offset the rising costs associated with athletic transportation. The proposed budget also includes \$1,043,500 in one-time capital projects. Projects proposed for funding include the replacement of the athletic field at Stephen Decatur High School, and the replacement of energy management systems at both Pocomoke Middle and Stephen Decatur Middle Schools.

State Funds

Proposed: \$33,367

In FY04, the state of Maryland took the first step to implement a significant increase in state dollars to fund public school systems. This increase has been referred to as Thornton Funding. The additional State appropriations were provided to assure that the funding of all Maryland public school systems were at a level adequate to achieve learning success for all students. Combining increased funding from the state, along with increased support from county government, was to provide sufficient funds to sustain and expand appropriate educational services for all students. For Fiscal Year 2019, state aid is estimated to increase by \$33,367. The majority of this increase is due to the overall increase in the state per pupil amount.

Salary Accounts

Increase Proposed: \$1,752,315

The Board of Education is required under state law to negotiate with representatives of our teachers and support staff employee units. The law requires contract negotiations on wages, benefits and other working conditions. As a result of the negotiations, the Board of Education's proposed budget includes a requested increase in salaries to fund a step increase for all eligible

employees, a 1% COLA for teachers and a 1.5% COLA for our support staff employees

Other Accounts

Elementary Reading Textbooks: \$200,000

Replacement Band Uniforms: \$75,000

Estimated Health Insurance Increase: \$745,970

Proposed Student Transportation Increase: \$135,664

Proposed Increase in Fixed Charges – Salary Increase: \$129,586

Proposed Increase in Teacher Pension/Employee Retirement: \$37,931

Proposed Funding For One-Time Capital Projects: \$1,043,500

The current reading textbook series for our elementary schools is outdated and needs replacing. Our plan is to do this over a two-year period with \$200,000 requested in both FY19 and FY20. New kindergarten and first grade textbooks are scheduled for replacement in FY19 with second and third grades to be replaced in FY20. Our high school band uniforms are approximately 30 years old. The high schools have been working to raise funds for replacement uniforms. The \$75,000 will assist them in meeting their goal. The projected rate increase for health insurance included in the proposed FY19 budget is 5% for a total estimated increase of \$745,970. This amount may change, as actual insurance rates will not be final until May of this year. The proposed budget also includes \$90,664 for a 1% increase in the hourly and mileage rates paid to our bus contractors and funding for several of our contractors to purchase new buses. An increase of \$45,000 is included to help our high schools with the increased costs of athletic transportation. This results in an estimated increase in the category of Transportation totaling \$135,664. The proposed increase in fixed charges related to the negotiated salary increase is \$129,586. Retirement expenses for employees not in the State Teacher pension system are estimated to increase by \$37,931. Our Proposed budget also includes one-time funding requests for three capital projects. The first project is a new turf athletic field at Stephen Decatur High School. The total cost of the new turf field at Stephen Decatur High is \$1,400,000. This project will be completed in the summer of 2019. This allows for the distribution of total costs and the requested funding to span over two budget cycles. A request of \$700,000 will be included in both FY19 and FY20. The remaining two projects are the replacement of the energy management systems at both Pocomoke Middle and Stephen Decatur Middle Schools. The total cost of the new energy management systems is \$343,500.

01 - ADMINISTRATION

<u>ACCOUNT DESCRIPTION</u>	<u>EXPENDED FY17</u>	<u>APPROVED FY18</u>	<u>REQUESTED FY19</u>
<u>SUMMARY</u>			
Salaries and Wages	\$1,234,059	\$1,315,824	\$1,337,819
Contracted Services	168,571	177,242	177,242
Supplies and Materials	48,999	30,382	30,382
Other Charges	72,763	45,710	45,710
Equipment	5,557	1,102	1,102
TOTAL ADMINISTRATION	\$1,529,949	\$1,570,260	\$1,592,255

01 - ADMINISTRATION

<u>ACCOUNT DESCRIPTION</u>	<u>EXPENDED FY17</u>	<u>APPROVED FY18</u>	<u>REQUESTED FY19</u>
<u>SALARIES & WAGES</u>			
BOARD MEMBERS' ALLOWANCES	\$35,400	\$42,500	\$42,500
Board Member compensation as approved in FY 18 by the County Commissioners. The stipend is Board President \$6,500 Board Members \$6,000.			
CENTRAL OFFICE ADMINISTRATIVE PERSONNEL	842,201	880,162	893,989
Included in these salaries are: Superintendent of Schools Assistant Superintendent - Administration Chief Financial Officer (1) Supervisor of Human Resources (1) Coordinators - Support Services (0.2) Staff Accountants (2) Finance Manager (1) Human Resources Specialist (1)			
SECRETARIAL AND CLERICAL - CENTRAL OFFICE	356,458	393,162	401,330
Included in these salaries are secretarial and clerical personnel assigned to the offices of: Superintendent of Schools Assistant Superintendent - Administration Human Resources (3) Business Operations (3)			
TOTAL SALARIES AND WAGES	\$1,234,059	\$1,315,824	\$1,337,819

01 - ADMINISTRATION

ACCOUNT DESCRIPTION	EXPENDED FY17	APPROVED FY18	REQUESTED FY19
<u>CONTRACTED SERVICES</u>			
AUDITING Cost of annual financial audit by independent accounting firm.	\$48,750	\$41,750	\$41,750
LEGAL Cost of the Board's legal representation.	23,335	22,000	22,000
DATA PROCESSING The funds requested will allow us to continue to maintain and operate the financial, payroll and human resources software.	74,460	89,352	89,352
PRINTING, PUBLISHING AND OTHER Includes costs for public relations materials, the Annual Report as required by State law, purchase orders, checks, and personnel forms. Includes contracted services for school system admin.	1,599	4,140	4,140
COPYING EQUIPMENT CONTRACTS Includes contract costs for copying equipment used in school system administration.	20,427	20,000	20,000
TOTAL CONTRACTED SERVICES	\$168,571	\$177,242	\$177,242

SUPPLIES AND MATERIALS

OFFICE SUPPLIES & POSTAGE Includes postage, paper items, and consumables used in operating the school system and supporting system wide programs.	\$47,880	\$30,000	\$30,000
ADVERTISING Includes advertising for bids, public notices, etc.	1,119	382	382
TOTAL SUPPLIES AND MATERIALS	\$48,999	\$30,382	\$30,382

01 - ADMINISTRATION

ACCOUNT DESCRIPTION	EXPENDED FY17	APPROVED FY18	REQUESTED FY19
<u>OTHER CHARGES</u>			
TRAVEL/PROFESSIONAL MEETINGS	\$25,660	\$6,210	\$6,210
Includes funding to cover the costs of Board/Superintendent/Central Office staff travel and attendance at local and state meetings.			
SUBSCRIPTIONS AND DUES	42,920	35,000	35,000
Includes current memberships in Regional, State, and National Associations.			
Included Memberships are: Eastern Shore of Maryland Educational Consortium Maryland Associations of Boards of Education National School Boards Association Local Chamber of Commerce's American Association of School Administrators Public School Superintendents of Maryland Association of School Business Officials American Institute of Certified Public Accountants Maryland Association of Certified Public Accountants			
RECRUITING	4,183	4,500	4,500
Efforts continue to attract highly qualified teachers, especially minority candidates and teachers in critical shortage areas.			
TOTAL OTHER CHARGES	<u>\$72,763</u>	<u>\$45,710</u>	<u>\$45,710</u>
<u>EQUIPMENT</u>			
ADMINISTRATIVE OFFICE EQUIPMENT	\$5,557	\$1,102	\$1,102
Funds to replace worn out office equipment, such as computer components, furniture, etc.			
TOTAL EQUIPMENT	<u>\$5,557</u>	<u>\$1,102</u>	<u>\$1,102</u>
TOTAL ADMINISTRATION	<u>\$1,529,949</u>	<u>\$1,570,260</u>	<u>\$1,592,255</u>

02 - INSTRUCTIONAL SUPPORT SERVICES

<u>ACCOUNT DESCRIPTION</u>	<u>EXPENDED FY17</u>	<u>APPROVED FY18</u>	<u>REQUESTED FY19</u>
<u>SUMMARY</u>			
Salaries and Wages	\$6,568,494	\$6,844,994	\$7,006,669
Contracted Services	125,197	85,263	85,263
Supplies and Materials	166,048	137,537	137,537
Other Charges	44,901	61,200	61,200
Equipment	12,511	5,000	5,000
TOTAL INSTRUCTIONAL SUPPORT SERVICES	\$6,917,151	\$7,133,994	\$7,295,669

02 - INSTRUCTIONAL SUPPORT SERVICES

ACCOUNT DESCRIPTION	EXPENDED FY17	APPROVED FY18	REQUESTED FY19
<u>SALARIES & WAGES</u>			
PRINCIPALS Salaries of all principals except special education (13).	\$1,484,905	\$1,594,438	\$1,625,316
ASSISTANT PRINCIPALS Salaries of all assistant principals (21).	2,020,799	1,980,764	2,038,869
SECRETARIAL AND CLERICAL - SCHOOLS Salaries for all secretaries assigned to the principal's and guidance offices (39) Software Specialist (0.6).	1,497,250	1,494,136	1,533,857
CENTRAL OFFICE INSTRUCTIONAL STAFF Includes the Assistant Superintendent of Instruction, Instructional Supervisor (0.4) Coordinators (11.3) and Grants Writer (1).	1,249,784	1,444,139	1,466,647
SECRETARIAL AND CLERICAL - CENTRAL OFFICE Salaries of the secretaries in Instructional Support Services at Central Office (6.8).	315,756	331,517	341,980
TOTAL SALARIES AND WAGES	\$6,568,494	\$6,844,994	\$7,006,669

02 - INSTRUCTIONAL SUPPORT SERVICES

ACCOUNT DESCRIPTION	EXPENDED FY17	APPROVED FY18	REQUESTED FY19
<u>CONTRACTED SERVICES</u>			
COPYING EQUIPMENT CONTRACTS	\$123,530	\$80,000	\$80,000
Rental contract for copiers in school offices and copiers that serve the instructional support team at central office.			
STUDENT DATABASE SOFTWARE CONTRACT	1,667	\$5,263	\$5,263
Contract provides technical support and software maintenance for student database program and other programs used in school offices.			
TOTAL CONTRACTED SERVICES	\$125,197	\$85,263	\$85,263

<u>SUPPLIES & MATERIALS</u>			
SCHOOL OFFICE SUPPLIES & POSTAGE	\$132,285	\$125,000	\$125,000
Cost of paper, pencils, ink cartridges, stationary, printing materials, postage, and other consumables used in School Offices and Central Office instructional support areas.			
WeXL SCHOLASTIC RECOGNITION	33,763	12,537	12,537
This program grants special recognition to students who demonstrate outstanding academic performance and attendance. Across the county civic groups contribute substantial sums to support this program.			
TOTAL SUPPLIES AND MATERIALS	\$166,048	\$137,537	\$137,537

02 - INSTRUCTIONAL SUPPORT SERVICES

ACCOUNT DESCRIPTION	EXPENDED FY17	APPROVED FY18	REQUESTED FY19
<u>OTHER CHARGES</u>			
TRAVEL/PROFESSIONAL MEETINGS Provides funding to cover the costs of Instructional Staff travel to local and state meetings and in-service seminars.	\$18,251	\$23,000	\$23,000
SUBSCRIPTIONS AND DUES Dues for professional organizations and materials for instructional staff.	2,898	3,700	3,700
COMMENCEMENT EXPENSES Cost of diplomas for all 3 high schools, rental for graduation at the OC Convention Center and UMES. Pays other expenses related to graduations.	10,049	17,800	17,800
LEADERSHIP TRAINING Provides funding for costs associated with registrations and other fees for leadership to attend training. Also provides funding for in-county leadership training opportunities.	13,703	16,700	16,700
TOTAL OTHER CHARGES	\$44,901	\$61,200	\$61,200
<u>EQUIPMENT</u>			
EQUIPMENT These funds will be used to replace school or central office equipment that becomes unusable this year.	\$12,511	\$5,000	\$5,000
TOTAL EQUIPMENT	\$12,511	\$5,000	\$5,000
TOTAL INSTRUCTIONAL SUPPORT SERVICES	\$6,917,151	\$7,133,994	\$7,295,669

03 - INSTRUCTIONAL SALARIES AND WAGES

<u>ACCOUNT DESCRIPTION</u>	<u>EXPENDED FY17</u>	<u>APPROVED FY18</u>	<u>REQUESTED FY19</u>
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SUMMARY

Salaries and Wages	\$40,280,507	\$42,268,258	\$43,299,739
TOTAL INSTRUCTIONAL SALARIES	\$40,280,507	\$42,268,258	\$43,299,739

03 - INSTRUCTIONAL SALARIES AND WAGES

<u>ACCOUNT DESCRIPTION</u>	<u>EXPENDED FY17</u>	<u>APPROVED FY18</u>	<u>REQUESTED FY19</u>
<u>SALARIES & WAGES</u>			
TEACHERS - FULL TIME AND PART TIME	\$37,445,669	\$39,021,810	39,962,919
Includes the salaries for the following positions: Classroom Teachers (503.2), Counselors (23), Psychologists (4), Curriculum Resource Teachers (12.5), Media Specialists (12), ROTC Instructors (6), Extra Duty Pay, and Summer School.			
Transfer to Fixed Charges - OPEB	(\$100,000)		
EDUCATIONAL ASSISTANTS	2,016,872	2,440,848	2,531,220
All Instructional Classroom, Media Center, Computer Lab Assistants (73.5), and Tech Coaches (12).			
TEACHER - SUBSTITUTES	647,867	550,000	550,000
Substitutes are employed to replace teachers who are absent from the classroom due to illness, personal leave, curriculum and staff development.			
IN-SERVICE PAY	170,099	255,600	255,600
Compensation for teachers who attend in-services during the summer and beyond the school day. The required number of workshops will continue to increase due to changes in State regulations related to Maryland's College and Career Ready Standards.			
TOTAL INSTRUCTIONAL SALARIES	\$40,280,507	\$42,268,258	\$43,299,739

04 - TEXTBOOKS AND INSTRUCTIONAL SUPPLIES AND MATERIALS

<u>ACCOUNT DESCRIPTION</u>	<u>EXPENDED FY17</u>	<u>APPROVED FY18</u>	<u>REQUESTED FY19</u>
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SUMMARY

Supplies and Materials	\$2,318,643	\$2,151,238	\$2,351,238
TOTAL TEXTBOOKS AND INSTRUCTIONAL MATERIALS	\$2,318,643	\$2,151,238	\$2,351,238

04 - TEXTBOOKS AND INSTRUCTIONAL SUPPLIES AND MATERIALS

ACCOUNT DESCRIPTION	EXPENDED FY17	APPROVED FY18	REQUESTED FY19
<u>SUPPLIES AND MATERIALS</u>			
TEXTBOOKS	\$307,707	\$396,086	\$596,086
<p>Funds are used to replace outdated textbooks and to continue the phase-in of several new programs.</p> <p>Course changes are required by Maryland's College and Career-Ready Standards</p> <p>New Elementary Reading Series: 200,000</p>			
LIBRARY BOOKS, MEDIA MATERIALS & SUPPLIES	66,758	87,000	85,769
<p>Includes all purchases for library books, magazines, periodicals, DVD's, CD's and library supplies.</p>			
MATERIALS OF INSTRUCTION - CLASSROOMS	1,038,484	980,243	980,243
<p>These funds are utilized to purchase all general classroom supplies such as paper, and materials for art, science, music, guidance, phys. ed., etc.</p>			
STUDENT TECHNOLOGY - DIGITAL CONVERSION	720,754	500,000	500,000
<p>Budgetary savings from other categories were transferred into this category in FY14 to allow us to begin purchasing student devices related to our digital conversion initiative.</p>			
MOI - WORCESTER TECHNICAL HIGH SCHOOL	100,383	114,217	114,217
<p>These funds are necessary to purchase materials for use at the Technical High School.</p>			
TESTING SUPPLIES	14,870	25,803	25,803
<p>Funds are used for tests, manuals, answer sheets and other supplies used in testing programs.</p>			
IN-SERVICE & TEACHER SUPPLIES	24,853	10,737	10,737
<p>Materials used in teacher in-services to teach new teaching techniques. Due to new federal & state assessments, staff development programs must continue.</p>			
SUPPLIES - STUDENT BODY ACTIVITIES	38,565	28,383	28,383
<p>Funds for supplies needed to pay part of the costs of athletic programs, drama, and school newspapers.</p>			
SUPPLIES - STUDENT BODY ACTIVITIES - WTHS	6,269	8,769	10,000
<p>Funds are used to support the WTHS student activities such as participation in SkillsUSA.</p>			
TOTAL TEXTBOOKS AND INSTRUCTIONAL MATERIALS	\$2,318,643	\$2,151,238	\$2,351,238

05 - OTHER INSTRUCTIONAL COSTS

<u>ACCOUNT DESCRIPTION</u>	<u>EXPENDED FY17</u>	<u>APPROVED FY18</u>	<u>REQUESTED FY19</u>
<u>SUMMARY</u>			
Contracted Services	\$396,686	\$531,997	\$523,647
Other Charges	416,062	298,525	381,875
Equipment	81,092	85,395	85,395
Tuition - Out Of County Placement	53,522	50,000	50,000
TOTAL OTHER INSTRUCTIONAL COSTS	\$947,362	\$965,917	\$1,040,917

05 - OTHER INSTRUCTIONAL COSTS

ACCOUNT DESCRIPTION	EXPENDED FY17	APPROVED FY18	REQUESTED FY19
<u>CONTRACTED SERVICES</u>			
CONSULTANTS	\$53,683	\$36,729	\$36,729
Funds are used to pay consultants to provide quality in-service programs and specialized services to at risk students.			
TEST SCORING	0	37,350	5,000
Funds are used to pay for scoring various student tests including the Gates-MacGinitie Reading Test(GMRT)			
PRINTING AND PUBLISHING	17,768	13,050	17,050
Funds are used to pay for the costs of printing curriculum materials, student handbooks, reports, manuals, report cards, teacher and student records. As state and federal regulations change, most materials are reprinted every year to assure compliance with the new regulations.			
MEDICAL FEES AND ATHLETIC SERVICES	71,660	49,868	69,868
Funds are used to pay for medical fees, officials fees, cleaning/reconditioning of uniforms and other services for Student Body Activities.			
COPYING EQUIPMENT CONTRACTS	253,575	395,000	395,000
This covers the cost of copier contracts associated with equipment used to support instructional programs.			
TOTAL CONTRACTED SERVICES	\$396,686	\$531,997	\$523,647

05 - OTHER INSTRUCTIONAL COSTS

ACCOUNT DESCRIPTION	EXPENDED FY17	APPROVED FY18	REQUESTED FY19
<u>OTHER CHARGES</u>			
TRAVEL & PROF. MEETINGS & CONFERENCES	\$49,239	\$29,400	\$37,750
Teacher travel between schools, registration fees and costs associated with attending state meetings, conferences, and instructional training seminars.			
TUITION - DUAL ENROLLMENT	16,310	6,500	6,500
This is the Board's portion of the tuition costs for those students taking college classes through our dual enrollment agreement with Wor-Wic Community College.			
INSURANCE - ATHLETICS	5,820	5,309	5,309
Funds are included to pay part of medical insurance for football players.			
CULTURAL ARTS AND ENRICHMENT ACTIVITIES	645	4,050	4,050
This request covers the cost of presenting shows, plays, and demonstrations in the schools performed by visiting artists or instructors.			
INTERNET SERVICES - CLASSROOMS	334,557	246,336	246,336
Internet access is a vital tool for students and teachers. As a result of rewiring the schools, teachers and students have the capability to connect to the internet. This account funds the telephone line charges and internet access fees. With the upgrade of the student data base and increasing number of computers, more capacity and higher speed connections are essential at all schools.			
BAND UNIFORM REPLACEMENT FUND	6,000	6,435	81,435
Funds are provided to each high school to assist with costs related to replacement of items beyond repair, alterations and dry cleaning.			
Replace Band Uniforms	\$75,000		
(PHS, SDHS, SHHS)			
DUES, OTHER COSTS	3,491	495	495
Funds are included to pay for membership in the Bayside Conference for all high schools and miscellaneous contingency items related to other charges.			
TOTAL OTHER CHARGES	\$416,062	\$298,525	\$381,875

05 - OTHER INSTRUCTIONAL COSTS

ACCOUNT DESCRIPTION	EXPENDED FY17	APPROVED FY18	REQUESTED FY19
<u>EQUIPMENT</u>			
CLASSROOM INSTRUCTIONAL EQUIPMENT Funds are included to replace worn and/or obsolete equipment and purchase classroom equipment.	\$1,199	\$15,000	\$15,000
WTHS - INSTRUCTIONAL EQUIPMENT Funds are requested to purchase and replace equipment as industry standards change at WTHS.	1,589	5,000	5,000
MICRO-COMPUTER EQUIPMENT Includes funds to replace existing worn-out and outdated microcomputers in several schools.	15,569	\$9,080	9,080
SCHOOL FURNITURE Funding will be utilized for replacement of school furniture.	792	34,200	34,200
BAND/MUSIC EQUIPMENT These funds will be distributed among all schools for the replacement of musical instruments and other music related items.	49,803	20,000	20,000
ATHLETIC/STUDENT ACTIVITIES-EQUIPMENT This funds athletic equipment, drama production equipment, and other items used in student body activities.	12,140	2,115	2,115
TOTAL EQUIPMENT	\$81,092	\$85,395	\$85,395
<u>TUITION - OUT OF COUNTY PLACEMENT</u>			
TUITION - OUT OF COUNTY PLACEMENT These funds are used for educational expenses when students attend medical facilities and/or when placed in foster care in other school systems. Supplemental funding and/or transfers may be required in FY19.	\$53,522	\$50,000	\$50,000
TOTAL TRANSFERS	\$53,522	\$50,000	\$50,000
TOTAL OTHER INSTRUCTIONAL COSTS	\$947,362	\$965,917	\$1,040,917

06 - SPECIAL EDUCATION

<u>ACCOUNT DESCRIPTION</u>	<u>EXPENDED FY17</u>	<u>APPROVED FY18</u>	<u>REQUESTED FY19</u>
<u>SUMMARY</u>			
Salaries and Wages	\$9,065,744	\$9,045,057	\$9,312,878
Contracted Services	303,727	403,000	403,000
Supplies and Materials	174,010	185,000	185,000
Other Charges	59,535	40,011	40,011
Equipment	1,522	22,000	22,000
Transfers	91,520	128,000	128,000
TOTAL SPECIAL EDUCATION	\$9,696,058	\$9,823,068	\$10,090,889

06 - SPECIAL EDUCATION

ACCOUNT DESCRIPTION	EXPENDED FY17	APPROVED FY18	REQUESTED FY19
<u>SALARIES & WAGES</u>			
SCHOOL BASED STAFF	\$8,467,341	\$8,506,585	\$8,771,256
<p>Salaries for staff assigned to special education in all schools and homebound teaching.</p> <p>Full time positions include: Principal (1), Teachers (82.7), Ed. Assts. (96.5), Speech Therapist (8.55), Physical Therapist (2), Learning Disabilities (1), and Secretary (1), Nurse (1) Sign Language Interpreter (4), Curriculum Planner (1)</p>			
CENTRAL OFFICE STAFF	248,034	\$253,472	\$256,622
<p>Includes the salary of the Special Ed. Supervisor (1.2), Secretary (1), and Technology Support Person (1) in Central Office.</p>			
TEACHER - SUBSTITUTE	157,350	\$120,000	\$120,000
<p>Includes the cost for substitutes for teachers on sick leave and/or attending professional development workshops.</p>			
SPECIAL EDUCATION SUMMER SERVICES	193,019	\$165,000	\$165,000
<p><u>Elementary Summer Services</u></p> <p>Federal law requires provision of services such as Speech Therapy, etc. for students whose progress may be impaired if educational services are not continued throughout the summer.</p>			
TOTAL SALARIES AND WAGES	\$9,065,744	\$9,045,057	\$9,312,878
<u>CONTRACTED SERVICES</u>			
CONSULTANTS & CONTRACT THERAPISTS	\$300,524	\$400,000	\$400,000
<p>Due to the mandates of Federal and State law, it is required that the Board of Education provide psychiatric, medical, and clinical therapeutic services for certain handicapped children.</p> <p>Services For High Need Special Education Students: We provide a variety of medically related services for high need special education children. We have been reimbursed for the cost of these services through the medical assistance program. State and federal medical assistance reimbursements have been reduced. These funds will allow us to continue to offer these services.</p>			
COPIER CONTRACTS / PRINTING	3,203	\$3,000	3,000
<p>Includes funds to pay for the costs of specialized forms and copier contracts.</p>			
TOTAL CONTRACTED SERVICES	\$303,727	\$403,000	\$403,000

06 - SPECIAL EDUCATION

ACCOUNT DESCRIPTION	EXPENDED FY17	APPROVED FY18	REQUESTED FY19
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SUPPLIES & MATERIALS

MATERIALS OF INSTRUCTION Includes materials for all special education classrooms and Cedar Chapel.	\$129,444	\$155,000	\$155,000
ASSISTIVE TECHNOLOGY As a part of technology plan, special education students should have access to many types of devices that will enhance their education and accommodate their unique needs. These funds will be spent at Cedar Chapel to upgrade and replace some of their equipment, and at other schools to accommodate inclusion of special education students.	44,566	30,000	30,000
TOTAL SUPPLIES AND MATERIALS	\$174,010	\$185,000	\$185,000

OTHER CHARGES

TRAVEL/PROFESSIONAL MEETINGS/CONFERENCES Includes travel from school to school, state meetings and conferences, home and hospital teachers, child find coordinator, physical therapist and speech therapist, and other staff members. The itinerant personnel provide direct services to handicapped children on a daily basis.	\$59,535	\$40,011	\$40,011
TOTAL OTHER CHARGES	\$59,535	\$40,011	\$40,011

EQUIPMENT

SPECIAL EDUCATION EQUIPMENT These funds will be utilized to purchase and replace adaptive classroom equipment for the blind, deaf, and physically handicapped students, including CCSS.	\$1,522	\$22,000	\$22,000
TOTAL EQUIPMENT	\$1,522	\$22,000	\$22,000

06 - SPECIAL EDUCATION

ACCOUNT DESCRIPTION	EXPENDED FY17	APPROVED FY18	REQUESTED FY19
<u>TRANSFERS</u>			
TUITION - HANDICAPPED	\$91,520	\$128,000	\$128,000
<p>Currently, students have been placed by social and/or juvenile services and/or the courts in out of county living arrangements. We are responsible for paying for the educational services.</p> <p>Non-Public Placements Due to the actions of other agencies and the needs of students, more non-public placements have occurred. Our school system is responsible for a large share of these costs.</p> <p>Please note: IT MAY BE NECESSARY TO REQUEST ADDITIONAL FUNDS AND/OR TRANSFER FROM OTHER CATEGORIES DEPENDING UPON THE NUMBER OF STUDENTS WHO BECOME ELIGIBLE FOR THIS TYPE OF PLACEMENT.</p>			
TOTAL TRANSFERS	\$91,520	\$128,000	\$128,000
TOTAL SPECIAL EDUCATION	\$9,696,058	\$9,823,068	\$10,090,889

07 - STUDENT PERSONNEL SERVICES

<u>ACCOUNT DESCRIPTION</u>	<u>EXPENDED FY17</u>	<u>APPROVED FY18</u>	<u>REQUESTED FY19</u>
<u>SUMMARY</u>			
Salaries and Wages	\$324,229	\$340,400	\$345,544
Contracted Services	750	750	750
Supplies and Materials	2,405	1,890	1,890
Other Charges	6,753	283	283
TOTAL STUDENT PERSONNEL SERVICES	\$334,137	\$343,323	\$348,467

07 - STUDENT PERSONNEL SERVICES

ACCOUNT DESCRIPTION	EXPENDED FY17	APPROVED FY18	REQUESTED FY19
<u>SALARIES & WAGES</u>			
CENTRAL OFFICE STAFF	\$273,500	\$288,956	\$292,341
Includes the salary of the Supervisor (0.2) Pupil Personnel Worker (3) and Secretary (0.4).			
SCHOOL BASED PERSONNEL	50,729	51,444	\$53,203
The Family & School Connections program is available to Pocomoke students (1).			
TOTAL SALARIES AND WAGES	\$324,229	\$340,400	\$345,544
<u>CONTRACTED SERVICES</u>			
COPIER CONTRACTS	\$750	\$750	\$750
Funds are used to pay for the copier costs allocated to Student Services office.			
TOTAL CONTRACTED SERVICES	\$750	\$750	\$750
<u>SUPPLIES & MATERIALS</u>			
PUPIL SERVICES SUPPLIES	\$2,405	\$1,890	\$1,890
Includes office supplies, kindergarten registration notices, and permanent record cards.			
TOTAL SUPPLIES AND MATERIALS	\$2,405	\$1,890	\$1,890
<u>OTHER CHARGES</u>			
TRAVEL/PROFESSIONAL MEETINGS	\$6,753	\$283	\$283
Includes the cost of travel for pupil services personnel to visit schools and attend conferences and meetings.			
TOTAL OTHER CHARGES	\$6,753	\$283	\$283
TOTAL STUDENT PERSONNEL SERVICES	\$334,137	\$343,323	\$348,467

08 - STUDENT HEALTH SERVICES

<u>ACCOUNT DESCRIPTION</u>	<u>EXPENDED FY17</u>	<u>APPROVED FY18</u>	<u>REQUESTED FY19</u>
<u>SUMMARY</u>			
Salaries and Wages	\$825,743	\$871,672	\$894,422
Contracted Services	330	252	252
Supplies and Materials	25,152	8,118	8,118
Other Charges	1,243	750	750
Equipment	0	1,000	1,000
TOTAL HEALTH SERVICES	\$852,468	\$881,792	\$904,542

08 - STUDENT HEALTH SERVICES

ACCOUNT DESCRIPTION	EXPENDED FY17	APPROVED FY18	REQUESTED FY19
<u>SALARIES & WAGES</u>			
SCHOOL NURSES	\$797,735	\$841,404	863,609
Salaries for school nurses and summer school services (15.1).			
CENTRAL OFFICE STAFF	28,008	30,268	30,813
Salaries for the Central Office Coordinator (0.2) and Secretary (0.1) involved in the health services program.			
TOTAL SALARIES AND WAGES	<u>\$825,743</u>	<u>\$871,672</u>	<u>\$894,422</u>
<u>CONTRACTED SERVICES</u>			
PRINTING AND PUBLISHING	\$330	\$252	\$252
Funds are requested for producing health forms, emergency information cards, and medical records.			
TOTAL CONTRACTED HEALTH SERVICES	<u>\$330</u>	<u>\$252</u>	<u>\$252</u>
<u>SUPPLIES & MATERIALS</u>			
MATERIALS OF INSTRUCTION	\$3,341	\$965	\$965
Includes purchased materials related to drug and alcohol education and human development.			
HEALTH SUPPLIES	21,811	7,153	7,153
Includes purchases of first aid supplies and other items used in the health rooms.			
TOTAL HEALTH SUPPLIES AND MATERIALS	<u>\$25,152</u>	<u>\$8,118</u>	<u>\$8,118</u>
<u>OTHER CHARGES</u>			
IN-SERVICE & TRAVEL - STAFF	\$1,243	\$750	\$750
Includes cost of health services staff travel to meetings and in-service activities.			
TOTAL OTHER CHARGES	<u>\$1,243</u>	<u>\$750</u>	<u>\$750</u>
<u>EQUIPMENT</u>			
EQUIPMENT	\$0	\$1,000	\$1,000
This request will replace health room equipment.			
TOTAL EQUIPMENT	<u>\$0</u>	<u>\$1,000</u>	<u>\$1,000</u>
TOTAL HEALTH SERVICES	<u>\$852,468</u>	<u>\$881,792</u>	<u>\$904,542</u>

09 - STUDENT TRANSPORTATION SERVICES

<u>ACCOUNT DESCRIPTION</u>	<u>EXPENDED FY17</u>	<u>APPROVED FY18</u>	<u>REQUESTED FY19</u>
<u>SUMMARY</u>			
Salaries and Wages	\$296,029	\$313,847	\$324,922
Contracted Services	5,877,326	5,891,598	6,027,262
Supplies and Materials	17,579	9,636	9,636
Other Charges	153,067	93,084	93,084
TOTAL STUDENT TRANSPORTATION	\$6,344,001	\$6,308,165	\$6,454,904

09 - STUDENT TRANSPORTATION SERVICES

ACCOUNT DESCRIPTION	EXPENDED FY17	APPROVED FY18	REQUESTED FY19
<u>SALARIES & WAGES</u>			
CENTRAL OFFICE STAFF	\$167,261	\$164,916	\$170,040
This account includes the salaries of the Supervisor (0.1), Office Manager (1), and and Driver-Trainer (1) and Secretary (1)			
BUS ASSISTANTS	128,768	148,931	\$154,882
This request includes the salaries of assistants assigned to Special Education buses (8.75).			
TOTAL SALARIES AND WAGES	<u>\$296,029</u>	<u>\$313,847</u>	<u>\$324,922</u>
<u>CONTRACTED SERVICES</u>			
AUDITING/LEGAL FEES	\$0	\$475	\$475
Funds pay the cost of the annual audit that is specifically related to the State transportation grant.			
DATA PROCESSING	2,898	1,379	1,379
This account partially pays for the cost of printing contractors' checks and other data processing.			
COPIER CONTRACTS \ PRINTING	475	115	115
This account pays to print transportation rules, regulations, handbooks, and reports.			
MEDICAL FEES	3,266	3,604	3,604
Under Federal and State regulations physical examinations for regular and substitute drivers, bus contractors, and federal drug testing for all bus drivers are required.			
BUS CONTRACTS	5,583,626	5,537,638	5,628,302
This account pays for the operating costs of 69 buses for 180 days and 13 spare buses. Our bus contractors receive a fuel supplement when diesel fuel prices exceed a base amount. Supplementary funding or transfers may be necessary in FY19.			
	FY19 Contractor Rate Increase	\$42,000	
	FY19 New Contractor Buses	\$48,664	
BUS INSPECTION	3,736	3,867	3,867
This account pays for three inspections required by the State for all buses.			

09 - STUDENT TRANSPORTATION SERVICES

ACCOUNT DESCRIPTION	EXPENDED FY17	APPROVED FY18	REQUESTED FY19
FIELD TRIPS	247,767	320,386	365,386
This account pays part of the cost of educational and student activity field trips based on contractor rates.			
Bus Contractor rates have been increased and sports & student activities continue to increase.			
FY19 PHS, SDHS, SHHS - Sports Transportation	\$45,000		
Grades PK - 3	\$17,000		
Grades 4 - 12	\$71,707		
Other Sports	\$122,382		
Band Transportation	\$27,403		
Career Tech Center	\$5,596		
Cedar Chapel Special School	\$2,372		
Football Transportation	\$11,194		
Student Field Trips (WeXL)	\$16,046		
ROTC Competitions	\$26,325		
After School Programs	\$65,361		
	\$365,386		
REPAIRS	9,451	1,159	1,159
This account pays for contract repairs to equipment and the vehicles assigned to transportation.			
INDIVIDUAL HANDICAPPED TRANSPORTATION	19,107	475	475
This account pays for private transportation of students unable to ride a bus.			
BUS SAFETY	7,000	22,500	22,500
The requested funds will allow us to continue maintenance agreements and repairs on the cameras and DVR's on our buses.			
TOTAL CONTRACTED SERVICES	\$5,877,326	\$5,891,598	\$6,027,262

09 - STUDENT TRANSPORTATION SERVICES

ACCOUNT DESCRIPTION	EXPENDED FY17	APPROVED FY18	REQUESTED FY19
<u>SUPPLIES & MATERIALS</u>			
OFFICE SUPPLIES	\$3,871	\$2,301	\$2,301
Funds are included to pay for postage and other office supplies.			
VEHICLE LUBE, TIRES AND REPAIRS	40	72	72
This account pays for supplies for maintenance of transportation vehicles.			
MATERIALS OF INSTRUCTION	13,668	7,263	7,263
This account pays for the cost of materials to instruct kindergarten through third grade students on bus safety.			
TOTAL SUPPLIES AND MATERIALS	<u>\$17,579</u>	<u>\$9,636</u>	<u>\$9,636</u>
<u>OTHER CHARGES</u>			
SUBSCRIPTIONS AND DUES	\$450	\$373	\$373
This account pays for the cost of dues, etc. to State and National organizations such as the National Safety Council.			
TRAVEL & PROFESSIONAL MEETINGS AND CONFERENCES	3,377	211	211
This account pays for the cost of attendance and registration at required meetings.			
INSURANCE - BUSES	94,774	84,000	84,000
This account pays for insurance related to buses.			
SAFETY/TRAINING/COMMUNICATIONS	7,000	8,500	8,500
This account pays for the costs of required training for drivers, substitutes, and driver applicants.			
EQUIPMENT	47,466	0	0
TOTAL OTHER CHARGES	<u>\$153,067</u>	<u>\$93,084</u>	<u>\$93,084</u>
TOTAL STUDENT TRANSPORTATION	<u>\$6,344,001</u>	<u>\$6,308,165</u>	<u>\$6,454,904</u>

10 - OPERATION OF PLANT

<u>ACCOUNT DESCRIPTION</u>	<u>EXPENDED FY17</u>	<u>APPROVED FY18</u>	<u>REQUESTED FY19</u>
<u>SUMMARY</u>			
Salaries and Wages	\$3,190,392	\$3,228,440	\$3,344,471
Contracted Services	545,144	322,270	322,270
Supplies and Materials	424,389	301,120	301,120
Other Charges	3,423,722	4,137,956	4,137,956
Equipment	261,429	42,300	42,300
TOTAL OPERATION OF PLANT	\$7,845,076	\$8,032,086	\$8,148,117

10 - OPERATION OF PLANT

ACCOUNT DESCRIPTION	EXPENDED FY17	APPROVED FY18	REQUESTED FY19
<u>SALARIES & WAGES</u>			
CENTRAL OFFICE STAFF	\$38,745	\$26,013	\$32,612
Includes part of the salary for the Supervisor (0.2), Crew leader (0.5) and Secretary (0.3)			
CUSTODIANS	2,694,033	2,802,138	\$2,895,817
Includes the salaries of custodians (74), crew leader (1.0) part-time students and substitutes			
CENTRALIZED SUPPORT STAFF	457,614	400,289	\$416,042
Includes the salaries of the Computer Repair Technicians (6), Groundskeeper, and Warehouse worker.			
TOTAL SALARIES AND WAGES	\$3,190,392	\$3,228,440	\$3,344,471

10 - OPERATION OF PLANT

ACCOUNT DESCRIPTION	EXPENDED FY17	APPROVED FY18	REQUESTED FY19
<u>CONTRACTED SERVICES</u>			
REFUSE REMOVAL/SEPTIC SERVICE Includes the cost of trash collection at all school locations and the cost for periodic septic tank pumping.	\$87,026	\$85,000	\$85,000
ENVIRONMENTAL SERVICES/PEST CONTROL Includes funding for the integrated pest management program, performing air quality tests, water analysis (lead), radon, and other EPA required items. Schools are required to have all water tested by certified labs.	69,015	43,000	43,000
UPKEEP OF GROUNDS This account provides a grant to each high school for the costs of all athletic field maintenance and for contract grass cutting.	22,553	18,270	18,270
DATA PROCESSING / COMPUTER MAINTENANCE Includes the cost of data processing services and computer and printer maintenance.	108,718	20,000	20,000
REPAIRS - BUILDINGS & BUILDING SYSTEMS Includes the cost of repairs for buildings and building systems including instructional and support services equipment.	79,302	36,000	36,000
CLEANING SERVICES & EQUIPMENT RENTAL Includes the cost of service materials and equipment rental used in cleaning the schools and other equipment required in the operation of the school plant.	78,671	25,000	25,000
CLOCK, BELL & ALARM SYSTEMS, OTHER CONTRACTS Includes costs for the repair and service contracts for master clocks, fire alarms, monitoring, television distribution, and energy management control systems.	99,859	95,000	95,000
TOTAL CONTRACTED SERVICES	\$545,144	\$322,270	\$322,270

10 - OPERATION OF PLANT

ACCOUNT DESCRIPTION	EXPENDED FY17	APPROVED FY18	REQUESTED FY19
<u>SUPPLIES & MATERIALS</u>			
REPAIRS - COMPUTERS	\$47,508	\$30,000	\$30,000
Includes the cost of supplies used by Board employees to repair computers. Bulk purchasing of replacement components is utilized to limit supply costs, but as the number of aging computers still in use grows, so do repair costs.			
REPAIRS - EQUIPMENT	67,296	7,200	7,200
Includes the cost of supplies used by Board employees to repair equipment.			
CUSTODIAL SUPPLIES	190,249	128,000	128,000
Includes the cost of cleaning supplies and paper products used in the schools.			
FUEL - ALL VEHICLES	75,321	105,920	105,920
Includes the cost of the fuel supply at the Central Office for county-owned vehicles (maintenance trucks, cars, and food service van).			
UPKEEP OF GROUNDS	44,015	30,000	30,000
Includes the cost to purchase items such as hand tools, mulch, and gravel to maintain the grounds around school buildings.			
TOTAL SUPPLIES AND MATERIALS	\$424,389	\$301,120	\$301,120

10 - OPERATION OF PLANT

ACCOUNT DESCRIPTION	EXPENDED FY17	APPROVED FY18	REQUESTED FY19
<u>OTHER CHARGES</u>			
PROFESSIONAL MEETINGS	\$9,326	\$2,500	\$2,500
Includes expenses related to staff training for custodians and costs to attend meetings concerning topics such as energy management, asbestos, indoor air quality, and environmental testing regulations.			
COMMUNICATIONS - TELEPHONE	124,029	137,000	137,000
Include the monthly charges for school and office telecommunication systems. The amount requested would fund these charges at estimated current year costs.			
UTILITIES - LIGHTS - HEAT & AIR CONDITIONING (ELECTRICITY, GAS, AND OIL)	2,786,341	3,427,456	3,427,456
Utility costs are anticipated to increase. Supplementary funding or transfers from other categories may be necessary. Current year costs are projected to be \$3,100,000.			
WATER AND SEWAGE	129,845	110,000	110,000
Includes municipal fees for water and sewage.			
INSURANCE - PROPERTY / VEHICLES	168,685	130,000	130,000
Includes property and vehicle liability insurance.			
RAILROAD EASEMENT - WTHS	6,136	6,000	6,000
DATA INFRASTRUCTURE	199,360	325,000	325,000
In FY 15, the Board of Education began a 1:1 initiative. This funding will allow us to install and update the infrastructure necessary to support the additional devices.			
TOTAL OTHER CHARGES	\$3,423,722	\$4,137,956	\$4,137,956

10 - OPERATION OF PLANT

ACCOUNT DESCRIPTION	EXPENDED FY17	APPROVED FY18	REQUESTED FY19
<u>EQUIPMENT</u>			
OPERATION OF PLANT EQUIPMENT Includes equipment used by custodial staff to clean and maintain schools and grounds and also replacement vehicles. FY17 expenditures also included equipment purchases related to our data infrastructure upgrades to support our student 1:1 computer initiative.	\$261,429	\$42,300	\$42,300
TOTAL EQUIPMENT	\$261,429	\$42,300	\$42,300
TOTAL OPERATION OF PLANT	\$7,845,076	\$8,032,086	\$8,148,117

11 - MAINTENANCE OF PLANT

<u>ACCOUNT DESCRIPTION</u>	<u>EXPENDED FY17</u>	<u>APPROVED FY18</u>	<u>REQUESTED FY19</u>
<u>SUMMARY</u>			
Salaries and Wages	\$552,368	\$708,043	\$720,647
Contracted Services	155,959	93,738	93,738
Supplies and Materials	400,843	229,360	229,360
Other Charges	3,152	650	650
Equipment	35,140	37,745	37,745
TOTAL MAINTENANCE OF PLANT	\$1,147,462	\$1,069,536	\$1,082,140

11 - MAINTENANCE OF PLANT

<u>ACCOUNT DESCRIPTION</u>	<u>EXPENDED FY17</u>	<u>APPROVED FY18</u>	<u>REQUESTED FY19</u>
<u>SALARIES & WAGES</u>			
CENTRAL OFFICE STAFF Includes crew leader (0.5) and Secretary (0.3).	\$13,436	\$59,210	\$59,881
MAINTENANCE WORKERS Includes the salaries of the HVAC worker, HVAC technicians, electrician, plumber, painter, and carpenters (10).	538,932	648,833	660,766
TOTAL SALARIES AND WAGES	<u>\$552,368</u>	<u>\$708,043</u>	<u>\$720,647</u>

11 - MAINTENANCE OF PLANT

ACCOUNT DESCRIPTION	EXPENDED FY17	APPROVED FY18	REQUESTED FY19
<u>CONTRACTED SERVICES</u>			
COPIER CONTRACTS / PRINTING	\$0	\$238	\$238
Includes the cost of producing maintenance forms and reports.			
REPAIRS - BUILDINGS	115,017	68,000	68,000
Includes repairs which require the assistance and support of outside contractors including roof repairs, service contracts, electrical, HVAC, flooring, carpentry, painting, and maintenance services. Many HVAC units are older and are beginning to require additional maintenance.			
REPAIRS - VEHICLES	39,966	16,500	16,500
Includes repairs to all school system vehicles, except those assigned to transportation. As the average age of the vehicles increases, so do the costs to maintain those vehicles.			
RENTAL - EQUIPMENT/UNIFORMS	738	4,000	4,000
Includes cost of rental equipment, etc. used in maintenance such as compressors, blasters, backhoes, cranes, and uniforms.			
ENERGY MANAGEMENT	238	5,000	5,000
The costs of energy continue to increase. These funds would allow us to continue to implement procedures that would result in increased energy efficiency.			
TOTAL CONTRACTED SERVICES	\$155,959	\$93,738	\$93,738

11 - MAINTENANCE OF PLANT

ACCOUNT DESCRIPTION	EXPENDED FY17	APPROVED FY18	REQUESTED FY19
<u>SUPPLIES & MATERIALS</u>			
OFFICE SUPPLIES	\$653	\$660	\$660
Includes supplies, postage, and other consumables used in operating the maintenance office.			
SUPPLIES - VEHICLE REPAIRS	2,646	2,700	2,700
Includes supplies to repair all school system vehicles, except those assigned to transportation. Costs are increasing as vehicles age.			
REPAIRS - BUILDINGS	397,544	226,000	226,000
Includes supplies used for welding, flooring, roofing, painting, plumbing, electrical, heating, ventilating, air conditioning, and carpentry. The cost of these supplies continues to increase.			
TOTAL SUPPLIES AND MATERIALS	\$400,843	\$229,360	\$229,360
<u>OTHER CHARGES</u>			
TRAVEL/PROFESSIONAL MEETINGS & CONF.	\$3,152	\$650	\$650
Includes the cost of travel expenses to local and state meetings. As we put new systems in place, we must provide training to staff.			
TOTAL OTHER CHARGES	\$3,152	\$650	\$650
<u>EQUIPMENT</u>			
MAINTENANCE EQUIPMENT	\$35,140	\$37,745	\$37,745
Includes the cost of equipment used by maintenance workers to repair and maintain school system buildings.			
TOTAL EQUIPMENT	\$35,140	\$37,745	\$37,745
TOTAL MAINTENANCE OF PLANT	\$1,147,462	\$1,069,536	\$1,082,140

12 - FIXED CHARGES

<u>ACCOUNT DESCRIPTION</u>	<u>EXPENDED FY17</u>	<u>APPROVED FY18</u>	<u>REQUESTED FY19</u>
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SUMMARY

Other Charges	\$21,871,253	\$22,760,129	\$23,735,685
TOTAL FIXED CHARGES	\$21,871,253	\$22,760,129	\$23,735,685

12 - FIXED CHARGES

ACCOUNT DESCRIPTION	EXPENDED FY17	APPROVED FY18	REQUESTED FY19
<u>OTHER CHARGES</u>			
TUITION & RECERTIFICATION EXPENSES	\$450,394	\$343,300	\$343,300
Reimbursement to employees for graduate courses at colleges and universities per the terms of the Negotiated Agreement and to meet State certification requirements.			
CRIMINAL BACKGROUND CHECKS	4,104	6,149	6,149
As required by State law, all new employees must be finger printed and have a criminal background check completed.			
INSURANCE - BLANKET	38,987	59,904	59,904
Includes the cost of general liability insurance as well as legal, cosmetology, and nurses' liability, and fidelity bonds.			
INSURANCE - WORKER'S COMPENSATION	324,767	257,139	257,139
This account funds the cost of worker's compensation insurance required by law for school system employees.			
INSURANCE - LIFE	112,874	109,794	109,794
Life insurance for employees per negotiated agreement.			
RETIREMENT COSTS - LOCAL SHARE	63,301	202,529	202,529
Includes the State guidelines for certain positions such as adult education teachers and bus assistants which are not eligible for State funding for the employer's share of pension costs. This includes an increase for the new pension system administrative fee.			
SOCIAL SECURITY	4,569,904	4,709,260	4,838,846
Includes the costs of the employer's share of social security and Medicare tax for all locally funded school system employees. <i>Increased by an amount which correlates to the negotiated salary package.</i>			
	FY 19 Salary Proposed Increase		\$129,586
MEDICAL INSURANCE	14,195,645	14,919,395	15,665,365
Current health plan based upon current enrollment.			
	FY 19 Estimated Increase		\$745,970
(Based on estimated 5% rate increase, rates will not be finalized until May, 2018)			
UNEMPLOYMENT INSURANCE	15,116	15,500	15,500
Cost of unemployment insurance including hearings, appeals, and administration of claims.			
OTHER POST EMPLOYMENT BENEFITS (OPEB)	0	0	100,000
This funding will be remitted to Worcester County to assist in funding the OPEB liability			
	Transfer from Instructional Salaries		\$100,000
LOCAL SHARE OF TEACHER PENSION	2,096,161	2,137,159	2,137,159
Effective in FY12, the state of Maryland decided to pass a portion of the cost of the teacher pensions back to local school systems. Prior to FY 12, teacher pensions had been funded completely by the state.			
TOTAL FIXED CHARGES	\$21,871,253	\$22,760,129	\$23,735,685

15 - CAPITAL PLANNING

<u>ACCOUNT DESCRIPTION</u>	<u>EXPENDED FY17</u>	<u>APPROVED FY18</u>	<u>REQUESTED FY19</u>
<u>SUMMARY</u>			
Salaries and Wages	\$113,440	\$114,776	\$116,515
Contracted Services	609	450	450
Supplies and Materials	70	1,552	1,552
Other Charges	0	306	306
TOTAL CAPITAL PLANNING	\$114,119	\$117,084	\$118,823

15 - CAPITAL PLANNING

ACCOUNT DESCRIPTION	EXPENDED FY17	APPROVED FY18	REQUESTED FY19
<u>SALARIES & WAGES</u>			
CENTRAL OFFICE STAFF	\$113,440	\$114,776	\$116,515
Includes the salary of the Facility Planner (1) and Secretary (0.4).			
TOTAL SALARIES AND WAGES	\$113,440	\$114,776	\$116,515
<u>CONTRACTED SERVICES</u>			
COPIER CONTRACTS/PRINTING	\$609	\$450	\$450
Includes the cost of reproducing plans, forms, and reports. Also covers the costs of advertising for small construction projects.			
TOTAL CONTRACTED SERVICES	\$609	\$450	\$450
<u>SUPPLIES & MATERIALS</u>			
OFFICE SUPPLIES	\$70	\$1,552	\$1,552
Includes office supply purchases and other supplies used in planning building projects.			
TOTAL SUPPLIES AND MATERIALS	\$70	\$1,552	\$1,552
<u>OTHER CHARGES</u>			
TRAVEL/PROF. MEETINGS AND CONFERENCES	\$0	\$306	\$306
Includes the costs to attend local and state meetings.			
TOTAL OTHER CHARGES	\$0	\$306	\$306
TOTAL CAPITAL PLANNING	\$114,119	\$117,084	\$118,823

**TECHNOLOGY
FY 2019**

**PROPOSED
FY 19**

Student Data & Software Systems

\$200,000

Funding will support the costs of software maintenance, license agreements, and technical support for existing software.

TOTAL:

\$200,000

CAPITAL IMPROVEMENTS

FY 2019

**PROPOSED
FY 19**

Capital Projects - Safety Concerns - Various Schools **\$100,000**

The requested funds will be used to address capital projects related to safety and other building issues that need to be addressed.

Carpet & Tile Replacement - Various Schools **0**

Repair Walkways, Curbing, & Parking Lots **0**

Maintenance of Playgrounds **0**

Repair/Remodel Main Hallway Bathrooms **0**

Resurface Tennis Courts **0**

TOTAL: **\$100,000**

**SCHOOL CONSTRUCTION PROJECTS
FY 2019**

**PROPOSED
FY 19**

New Athletic Field **\$700,000**
(Stephen Decatur High School)

(This project would be completed during the summer of 2019.
This will allow the total estimated project cost of \$1,400,000 to
be funded over the two budget years of FY19 & FY20).

Update Energy Management System **\$162,500**
(Pocomoke Middle School)

Upgrade Energy Management System **\$181,000**
(Stephen Decatur Middle School)

TOTAL: **\$1,043,500**

**SUPPLEMENTARY REQUESTS
FY 2019**

	Approved FY 18	Requested FY 19
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MEDICAL INSURANCE

This covers the costs of the County's contribution to medical and prescription drug insurance for eligible retirees.

Retiree Medical Insurance	See Note *	See Note *
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RETIREMENT CONTRIBUTION - EMPLOYER

FUNDING OF EMPLOYER PORTION FOR FY 19

This includes the cost of the employer's contribution to the State Retirement System for employees who are members of the Employees' Retirement or Pension System.

Employee Retirement Expenses	\$476,551	\$514,482
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COUNTY SHARE OF TEACHER PENSION

FUNDING OF COUNTY SHARE OF TEACHER PENSION FOR FY 19

This includes the cost of the County's share of teacher pension costs as approved during the 2012 State Legislative session.

Employee Retirement Expenses	See Note **	See Note **
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* Retiree Medical Insurance now funded through OPEB Trust.

** Effective for FY 17, the local share of teacher pension is included in the budget category of fixed charges.

WORCESTER COUNTY PUBLIC SCHOOLS

FOOD SERVICE BUDGET

PROPOSED FY 19

REVENUES	
STUDENT PAYMENTS	\$ 351,000
ALA CARTE SALES	261,700
SENIOR CITIZEN MEALS	20,300
FEDERAL FUNDS	1,641,500
FEDERAL/STATE-SUMMER SCHOOL	75,000
STATE FUNDS	30,400
AT RISK SUPPER PROGRAM	98,500
INTEREST INCOME	765
REBATE INCOME	9,300
CATERING INCOME	4,300
USDA COMM USED	169,400
LOCAL REIMB FOR SNACKS	2,800
USDE REIMB FOR MMFA	82,000
TOTAL REVENUES	\$ 2,746,965

EXPENDITURES	
SALARIES AND WAGES	\$ 971,600
CONTRACTED SERVICES:	
EQUIPMENT REPAIR	4,300
OTHER	1,800
FOOD	1,089,200
FOOD RELATED	56,600
NON-FOOD RELATED	8,300
OTHER SUPPLIES	31,000
USDA COMMODITIES USED	169,400
OTHER CHARGES	
TRAVEL	3,100
USDA COMMODITIES(PROCESSING)	4,500
USDA COMMODITIES(HAND/STOR)	7,500
FRINGE BENEFITS	
WORKERS COMP	25,100
LIFE INSURANCE	1,660
SOCIAL SECURITY	70,605
HEALTH INSURANCE	300,600
MISC. OTHER CHARGES	1,700
TOTAL EXPENDITURES	\$ 2,746,965

OPERATING PROFIT(LOSS) \$0.00

RESTRICTED PROGRAMS - 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.

TOTAL ANTICIPATED RESTRICTED FUNDING	\$11,582,462	
	ACTUAL FY 18	ESTIMATED FY 19
<u>FEDERAL FUNDS</u>		
Title I Educationally Disadvantaged	\$1,844,958	\$1,850,000
Title III Language Acquisition	17,567	17,500
Special Education	2,100,000	2,100,000
21st Century High School Academies	261,198	TBD *
21st Century ExCEL Grant	138,733	TBD *
JR ROTC Program	90,000	90,000
21st Century CARE Academies	361,968	TBD *
Title IIA, Systems of Support for Excellent Teaching & Leading	268,798	268,798
Career & Technology Education	78,135	78,000
Adult Education	19,508	18,500
<u>STATE FUNDS</u>		
Judy Hoyer Early Childcare And Education	322,000	330,000
Adult Education	149,866	149,000
Teachers Retirement & Pension	6,708,241	6,680,664
TOTAL RESTRICTED REVENUE	\$12,360,972	\$11,582,462

* These grants expire June 30, 2018. We are in the process of applying for new grants.

WORCESTER COUNTY PUBLIC SCHOOLS

PRELIMINARY 2018-19 ENROLLMENT PROJECTIONS *

GRADE	Showell	Ocean City	Buckingham	Snow Hill Elementary	Pocomoke Elementary	Cedar Chapel	Berlin Intermediate	Stephen Decatur Middle	Snow Hill Middle	Pocomoke Middle	Stephen Decatur High	Snow Hill High	Pocomoke High	Total by Grade
PRE-K	72	74	71	69	69									355
K	107	101	81	73	75									437
1	117	100	91	55	81									444
2	113	102	99	87	85									486
3	123	103	95	79	76									476
4		118	86				120		83	89				496
5							324		89	77				490
6							369		72	68				509
7								298	82	62				442
8								343	76	92				511
9											336	79	80	495
10											356	85	90	531
11											317	73	82	472
12											378	87	80	545
Sp Ed						52								52
TOTAL	532	598	523	363	386	52	813	641	402	388	1,387	324	332	6,741

* Preliminary enrollment projections subject to review and revision pending receipt of Maryland Department of Planning birth/grade succession rates.

Total Elementary	3,184
Total Middle	1,462
Total High	2,043
Total Special School	<u>52</u>
Grand Total	6,741

**WORCESTER COUNTY PUBLIC SCHOOLS
PRELIMINARY PROJECTED ENROLLMENT 2017 - 2027 ***

SCHOOL	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Buckingham Elementary	541	523	526	516	502	495	499	507	513	522	530
Ocean City Elementary	580	598	590	594	595	597	600	609	617	628	637
Pocomoke Elementary	397	386	391	385	379	378	382	386	394	401	408
Showell Elementary	523	532	520	516	507	507	508	518	530	540	550
Snow Hill Elementary	368	363	363	352	371	371	375	380	388	395	402
Cedar Chapel Special School	52	52	52	52	52	52	52	52	52	52	52
Berlin Intermediate	791	813	789	789	800	788	770	751	752	756	755
Pocomoke Middle	374	388	379	409	431	438	430	436	428	422	421
Snow Hill Middle	390	402	412	424	416	409	404	404	393	412	412
Stephen Decatur Middle	657	641	671	706	670	679	686	682	666	647	648
Pocomoke High	342	332	349	333	315	316	317	337	360	372	366
Snow Hill High School	321	324	318	332	324	339	352	355	376	350	345
Stephen Decatur High	1348	1387	1375	1381	1419	1438	1432	1476	1447	1452	1443
TOTAL	6684	6741	6735	6789	6781	6807	6807	6893	6916	6949	6969

* Preliminary enrollment projections subject to review and revision pending receipt of Maryland Department of Planning birth/grade succession rates.

Worcester County Public Schools

Summary of Free & Reduced Meal Eligible Students

2017-2018

School	Students		% FARM
	Free & Reduced Meal Eligible	Total	
<u>Elementary</u>			
Showell	169	523	32.3%
Ocean City	200	580	34.5%
Buckingham	289	541	53.4%
Snow Hill	194	368	52.7%
Pocomoke	259	397	65.2%
<u>Intermediate & Middle</u>			
Berlin	282	791	35.7%
Snow Hill	188	390	48.2%
Pocomoke	256	374	68.4%
Stephen Decatur	221	657	33.6%
<u>High</u>			
Stephen Decatur	380	1,348	28.2%
Snow Hill	142	321	44.2%
Pocomoke	202	342	59.1%
Cedar Chapel Special School	34	52	65.4%
Total Worcester	2,816	6,684	42.1%
Total Statewide	387,535	893,689	43.4%

Worcester County Public Schools

Summary Of Disabilities

2017 - 2018

Type of Disability	Worcester		Statewide	
	Number of Students	%	Number of Students	%
Specific Learning Disability	224	28.50%	30,631	28.95%
Speech/Language	131	16.67%	16,408	15.51%
Intellectual Disability	32	4.07%	5,915	5.59%
Other Health Impairment	214	27.23%	18,230	17.23%
Multiple Disabilities	28	3.56%	5,589	5.28%
Autism	83	10.56%	11,249	10.63%
Emotional Disturbance	26	3.31%	6,248	5.90%
Deaf/Hearing Impairment	7	0.89%	916	0.87%
Traumatic Brain Injury	2	0.25%	234	0.22%
Orthopedic Impairment	1	0.13%	210	0.20%
Visual Impairment	3	0.38%	312	0.29%
Developmental Delay	35	4.45%	9,865	9.32%
Deaf/Blindness	0	0.00%	9	0.01%
Total Population With Disabilities	786	100.0%	105,816	100.0%

Total Student Population	6,684	893,689
Worcester % Disabled Students	11.76%	11.84%

Worcester County Public Schools

Summary of Enrollment by Race

2017-2018

Race	Worcester		Statewide	
	Number of Students	%	Number of Students	%
African American	1,265	18.9%	301,542	33.7%
American Indian/ Alaskan Native	17	0.3%	2,387	0.3%
Asian	130	1.9%	58,823	6.6%
Hispanic	487	7.3%	155,346	17.4%
Pacific Islander/Native Hawaiian	1	0.0%	1,300	0.1%
Two or more races	416	6.2%	40,739	4.6%
White	4,368	65.4%	333,552	37.3%
Total Population	6,684	100.0%	893,689	100.0%

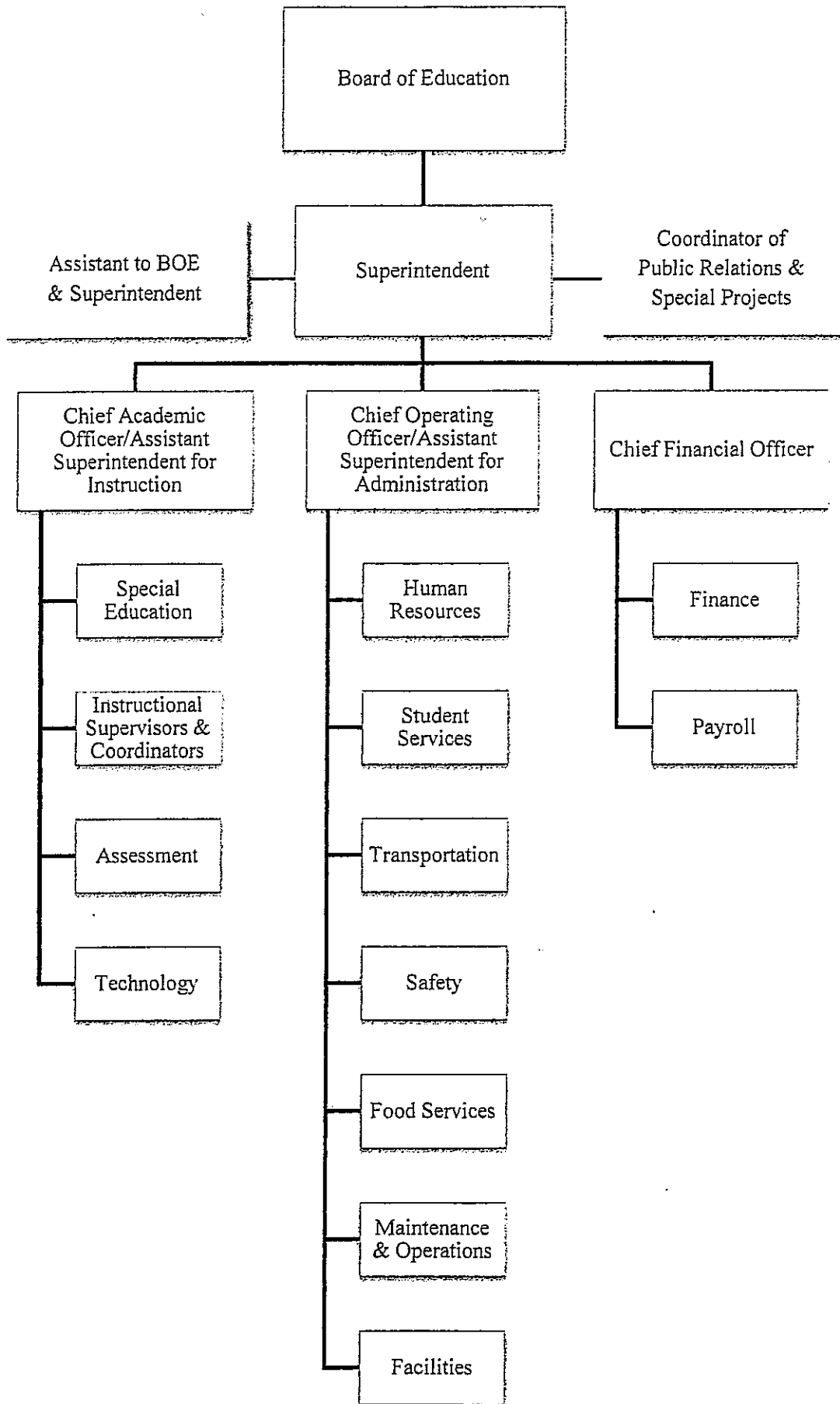
Limited English Proficient Students 136 2.0% 79,657 8.9%

Board of Education of Worcester County

Listing of Audits and Reviews

Audit or Review	Performed By:	Frequency	Submitted to:
Annual Financial Audit	TGM Group, LLC	Annually	Board of Education County , MSDE, General Assembly
A-133 Audit of Federal Programs	TGM Group, LLC	Annually	Board of Education Federal Government, MSDE
Audit of School Accounts	TGM Group, LLC	Annually	Board of Education
Audit of State Aid Programs	State Dept. of Education	Bi-Annual	State Supt. Of Schools
Grants - Annual Financial Reports	Staff Accountant - Restricted Programs	Annually	State Dept of Education
Grants - Budget Amendments	Staff Accountant - Restricted Programs	As Needed	State Dept of Education
IAC - Construction Funding	IAC Auditors	3 years	Interagency Committee on School Construction
Title One On-Site Review	State Dept. of Education	Annually	State Supt. Of Schools
Title One Comparability (Staffing)	Internal	Annually	State Dept of Education
Adult Education Monitoring	State Dept. of Education	Variable	State Supt. Of Schools
Special Ed Program Assessment	Internal	Ongoing	Management
Medical Assistance Review	State Dept. of Education	3 years Self Review Annually	State Supt. Of Schools
Grant Program Reviews	Granting Agency	As Requested	Granting Agency
Workforce Investment Act Funds	Lower Shore WIA Agency	Annually	Local WIA Agency
Review of Bridge to Excellence Master Plan	Dept. of Legislative Auditors	Annually	State Dept. of Education
Performance Audit	Dept. of Legislative Auditors	3 years	State Dept. of Education, General Assembly
E - Rate Audit	Universal Service Administration Co.	Variable	Federal Communications Commission

WORCESTER COUNTY PUBLIC SCHOOLS – ORGANIZATIONAL CHART



BOARD OF EDUCATION OF WORCESTER COUNTY

PROPOSED TEACHERS' SALARY SCALE

FY 19

STEP	PROVISIONAL NON-DEGREE	BACHELOR'S DEGREE STANDARD PROFESSIONAL CERTIFICATE	MASTER'S EQUIVALENT ADVANCED PROFESSIONAL CERTIFICATE	SPC or APC WITH EARNED MASTER'S DEGREE	MASTER'S DEGREE PLUS 30 GRADUATE HOURS	DOCTORATE DEGREE
1	43,864	44,700	46,301	48,898	51,502	54,101
2	43,864	44,700	46,301	48,898	51,502	54,101
3	43,864	44,700	46,301	48,898	51,502	54,101
4	44,564	45,162	47,063	49,460	51,852	54,252
5	45,519	46,067	47,876	50,275	52,672	55,067
6	46,711	47,216	48,843	51,236	53,635	56,033
7	47,825	48,280	49,930	52,329	54,723	57,117
8	49,017	49,493	51,173	53,570	55,971	58,364
9	49,754	50,230	52,125	54,500	56,872	59,244
10	50,990	51,489	53,722	56,090	58,467	60,838
11			55,506	57,880	60,256	62,627
12			57,474	59,851	62,220	64,597
13			60,247	62,618	64,988	67,361
14			62,970	65,401	67,834	70,264
15			66,285	68,799	71,308	73,829
16			74,179	76,996	79,812	82,631

Master's Equivalent is thirty-six (36) hours beyond the Bachelor's Degree and must meet Maryland State Department of Education Standards.

\$1,300 will be added to the appropriate scale at twenty (20), twenty-five (25), thirty (30), thirty-five (35), and forty (40) years of service; ten (10) of which must be completed in the Worcester County Public School System.

THE BOARD OF EDUCATION OF WORCESTER COUNTY

PROPOSED ADMINISTRATORS' AND SUPERVISORS' SALARY SCALE FY 19

Supervising Principals

Based on the appropriate teachers' salary scale, exclusive of the longevity factors weighted to number of months worked, multiplied by a responsibility index:

<u>School Size</u>	<u>Responsibility Index</u>
49 or less teachers	1.20
50 - 69 teachers	1.22
70 or more teachers	1.24

.05 will be added to the Responsibility Index for high school principals

Supervisor

Appropriate teachers' salary scale, exclusive of the longevity factors, weighted to number of months worked, multiplied by 1.20

Coordinator

Appropriate teachers' salary scale, exclusive of the longevity factors, weighted to number of months worked, multiplied by 1.12

Elementary and Middle School Assistant Principal

Appropriate teachers' salary scale, exclusive of the longevity factors, weighted to number of months worked, multiplied by 1.08

High School Assistant Principal

Appropriate teachers' salary scale, exclusive of the longevity factors, weighted to number of months worked, multiplied by 1.12

Longevity Factors

Steps 20, 25, 30, 35, and 40 are considered longevity for salary calculations. Ten (10) years of such service must be completed in the Worcester County Public School System. The increase between Step 16 and higher steps will not be included in the calculation of the base pay. For any teacher whose salary is increased by weighting for more than ten (10) months service or responsibility factor, longevity will be added after weighting. See salary calculation example below.

Salary Calculation Example: Appropriate step of proper scale (no higher than step 16) multiplied by 1.2 for twelve months, multiplied by the appropriate Responsibility Index plus longevity factors for those eligible.

BOARD OF EDUCATION OF WORCESTER COUNTY

PROPOSED EDUCATIONAL ASSISTANTS' SALARY SCALE

FY 19

STEP	180 DAYS 7 HOURS	188 DAYS 7 HOURS	HOURLY WAGE
1	14,604	15,253	11.59
2	15,319	16,000	12.16
3	16,181	16,900	12.84
4	17,038	17,795	13.52
5	17,891	18,686	14.20
6	18,755	19,589	14.88
7	19,615	20,487	15.57
8	20,473	21,383	16.25
9	21,591	22,551	17.14
10	22,713	23,722	18.03
11	23,551	24,598	18.69
12	25,381	26,509	20.14

\$1,300 will be added to the appropriate scale at twenty (20), twenty-five (25), thirty (30), thirty-five (35), and forty (40) years of service; ten (10) of which must be completed in the Worcester County Public School System.

\$600 will be added to the appropriate scale for any educational assistant who holds an Associates Degree.

\$1200 will be added to the appropriate scale for any educational assistant who holds a Bachelors Degree or higher.

BOARD OF EDUCATION OF WORCESTER COUNTY

PROPOSED SECRETARIAL SALARY SCALE

FY 19

STEP	GRADE 4		GRADE 5		GRADE 6	GRADE 8
	10 MONTH	12 MONTH	10 MONTH	12 MONTH	12 MONTH	12 MONTH
1	16,238	19,492	18,921	22,700	26,070	31,224
2	16,917	20,298	19,977	23,969	27,641	33,073
3	17,750	21,304	20,855	25,026	28,801	34,568
4	18,585	22,300	21,640	25,967	30,135	36,113
5	19,420	23,305	22,563	27,076	31,468	37,833
6	20,251	24,306	23,585	28,298	32,850	39,441
7	21,088	25,305	24,595	29,514	34,288	41,269
8	21,922	26,308	25,192	30,229	35,226	42,431
9	23,141	27,771	26,451	31,740	37,004	44,548
10	24,362	29,234	27,708	33,251	38,779	46,667
11	25,574	30,693	29,087	34,907	40,712	48,989
12	27,555	33,070	31,339	37,609	43,863	52,785

\$1,300 will be added to the appropriate scale at twenty (20), twenty-five (25), thirty (30), thirty-five (35), and forty (40) years of service; ten (10) of which must be completed in the Worcester County Public School System.

\$600 will be added to the appropriate scale for any secretary who holds an Associates Degree in Secretarial Science or related field.

\$1,200 will be added to the appropriate scale for any secretary who holds a Bachelors Degree in Secretarial Science or related field or a higher degree.

BOARD OF EDUCATION OF WORCESTER COUNTY

PROPOSED SCHOOL NURSES' SALARY SCALE

FY 19

STEP	RN	BACHELOR'S DEGREE	MASTER'S DEGREE
1	32,331	33,390	35,260
2	33,812	34,861	36,713
3	35,058	36,107	37,960
4	36,350	37,399	39,246
5	37,778	38,831	40,678
6	39,116	40,166	42,016
7	40,644	41,691	43,540
8	41,608	42,655	44,505
9	43,541	44,625	46,472
10	45,475	46,596	48,446
11	47,738	48,917	50,812
12	52,199	53,492	55,560

\$1,300 will be added to the appropriate scale at twenty (20), twenty-five (25), thirty (30), thirty-five (35), and forty (40) years of service; ten (10) of which must be completed in the Worcester County Public School System.

BOARD OF EDUCATION OF WORCESTER COUNTY

PROPOSED MAINTENANCE WORKERS' SALARY SCALE

FY 19

STEP	LANE 1	LANE 2	LANE 3	LANE 4
1	22,884	31,944	35,068	35,846
2	23,455	32,426	35,974	37,517
3	24,354	33,322	37,237	39,548
4	25,549	34,521	38,494	41,578
5	26,843	35,817	39,748	43,604
6	28,141	37,109	41,010	45,636
7	29,531	38,499	42,265	47,660
8	31,132	40,103	43,525	49,692
9	33,083	42,367	45,733	52,669
10	35,035	44,637	47,939	55,651
11	36,778	46,860	50,329	59,023
12	40,214	51,240	55,034	64,538

\$1,300 will be added to the appropriate scale at twenty (20), twenty-five (25), thirty (30), thirty-five (35), and forty (40) years of service; ten (10) of which must be completed in the Worcester County Public School System.

BOARD OF EDUCATION OF WORCESTER COUNTY

PROPOSED CUSTODIANS' SALARY SCALE

FY 19

STEP	CUSTODIAN 1 8 HOURS	CUSTODIAN 2 8 HOURS	HEAD CUSTODIAN
1	21,863	24,914	27,376
2	22,410	25,429	27,875
3	23,174	26,197	28,642
4	23,942	26,960	29,408
5	24,903	27,924	30,370
6	25,861	28,879	31,324
7	27,010	30,032	32,477
8	28,161	31,175	33,623
9	29,671	32,798	35,326
10	31,185	34,412	37,032
11	32,340	35,696	38,418
12	35,364	39,033	42,008

\$1,300 will be added to the appropriate scale at twenty (20), twenty-five (25), thirty (30), thirty-five (35), and forty (40) years of service; ten (10) of which must be completed in the Worcester County Public School System.

BOARD OF EDUCATION OF WORCESTER COUNTY

PROPOSED FOOD SERVICE WORKERS' SALARY SCALE

FY 19

STEP	WORKER 6.5 HOURS	MANAGER 1 7 HOURS	MANAGER 2 7 HOURS
1	12,361	14,745	15,932
2	12,361	14,745	15,932
3	12,486	14,847	16,069
4	12,595	14,984	16,156
5	12,720	15,122	16,311
6	12,849	15,242	16,483
7	12,994	15,401	16,623
8	13,101	15,554	16,743
9	13,546	16,088	17,329
10	14,020	16,603	17,897
11	14,623	17,344	18,705
12	15,752	18,689	20,150

\$1,300 will be added to the appropriate scale at twenty (20), twenty-five (25), thirty (30), thirty-five (35), and forty (40) years of service; ten (10) of which must be completed in the Worcester County Public School System.

BOARD OF EDUCATION OF WORCESTER COUNTY

PROPOSED TECHNOLOGY STAFF SALARY SCALE

FY 19

STEP	SOFTWARE TRAINER	REPAIR TECHNICIAN
1	35,068	35,846
2	35,974	37,517
3	37,237	39,548
4	38,494	41,578
5	39,748	43,604
6	41,010	45,636
7	42,265	47,660
8	43,525	49,692
9	45,733	52,669
10	47,939	55,651
11	50,329	59,023
12	55,034	64,538

\$1,300 will be added to the appropriate scale at twenty (20), twenty-five (25), thirty (30), thirty-five (35), and forty (40) years of service; ten (10) of which must be completed in the Worcester County Public School System.

BOARD OF EDUCATION OF WORCESTER COUNTY

PROPOSED TECHNOLOGY COACHES' SALARY SCALE

FY 19

STEP	TECHNOLOGY COACH
1	34,974
2	35,493
3	36,379
4	37,290
5	38,221
6	39,178
7	40,157
8	41,162
9	42,192
10	43,248
11	44,328
12	47,991

\$1,300 will be added to the appropriate scale at twenty (20), twenty-five (25), thirty (30), thirty-five (35), and forty (40) years of service; ten (10) of which must be completed in the Worcester County Public School System.

\$600 will be added to the appropriate scale for any technology coach who holds an Associates Degree in Technology or related field.

\$1,200 will be added to the appropriate scale for any technology coach who holds a Bachelors Degree in Technology or related field or a higher degree.

Maintenance of Effort

Definition: *To receive the FY19 amount in State foundation and compensatory aid, a local government must appropriate at least as much funding per pupil to the local board of education as it appropriated in the previous year.*

Worcester County - Maintenance of Effort Level Estimated - FY2019

<u>Line #</u>		
1	FY 2018 Highest Appropriation	\$83,870,125
2	FTE Enrollment - FY2018:	6,292.00
3	Appropriation per Student - FY 2018:	\$13,329,6448
	PLUS	
	Increase to Per Pupil Amount if Applicable	
	Increase in Local Wealth Per Pupil %	1.3% *
4	Additional Per Pupil Amount	\$173.2854
5	Adjusted per Pupil Amount	\$13,502.9302
6	FTE Enrollment - FY2019	6,304.00 **
	(Actual student enrollment = 6,684)	
7	FY 2019 Maintenance of Effort Funding Level (Est.):	\$85,122,472
	(6,304 FTE X \$13,329,6448 FY18 per pupil funding + 1.3%)	
8	County FY18 Maintenance of Effort Funding Level	\$83,870,125
9	Change in FY19 Maintenance of Effort Level (Est.):	\$1,252,347

* (In the 2012 legislative session, the State amended the MOE requirements to include an Educational Effort component. Based on information received from the State, the 2.4% increase in local wealth per pupil results in a 2.4% increase in required Maintenance of Effort funding in FY18.)

** (State funding formula excludes pre-kindergarten, part-time, and non-resident students from total FTE counts.)

Worcester County Public Schools

Summary of Bus Contract Payments

Listed below are the proposed bus contractor rates for FY 19:

Per vehicle Allotment	\$	19,142
Hourly Rate	\$	21.49
Mileage/Maintenance	\$	1,524
Administrative Fee	\$	3,500
Spare Bus	\$	6,489
Lift Gate Fee	\$	1,133
Air Conditioning	\$	1,133

Tri-County Comparison of Bus Contracts

<u>County</u>	<u>Mileage</u>	<u>Hourly</u>	<u>PVA</u>	<u>Administrative Fee</u>	<u>Total Contract</u>
Somerset	\$22,500	\$16,200	\$17,200	\$800	\$56,700
Wicomico	\$22,806	\$18,720	\$18,621	\$1,625	\$61,772
Worcester	\$27,432	\$19,341	\$19,142	\$3,500	\$69,415

*Based on 100 miles and 5 hours per day plus PVA and administrative fee

Worcester County Public Schools

Costs Per Pupil by School

2016-2017

<i>School</i>	<i>Enrollment</i>	<i>Total Costs</i>	<i>Costs / Student</i>
<u>Elementary Schools</u>			
Pocomoke	397	4,732,384	11,920
Snow Hill	368	4,971,819	13,510
Buckingham	541	5,861,297	10,834
Showell	523	5,149,152	9,845
Ocean City	580	6,179,223	10,654
<i>Average Elementary</i>	<i>482</i>	<i>5,378,775</i>	<i>11,353</i>
<u>Middle Schools</u>			
Snow Hill	390	5,549,752	14,230
Pocomoke	374	6,022,698	16,103
Stephen Decatur	657	6,748,490	10,272
Berlin	791	7,733,660	9,777
<i>Average Middle</i>	<i>553</i>	<i>6,513,650</i>	<i>12,596</i>
<u>High Schools</u>			
Snow Hill	321	4,763,205	14,839
Pocomoke	342	5,199,853	15,204
Stephen Decatur	1,348	11,837,847	8,782
<i>Average High</i>	<i>670</i>	<i>7,266,968</i>	<i>12,942</i>
<u>Centers</u>			
Cedar Chapel	52	2,749,074	52,867
Wor.Career / Tech	725	4,615,943	6,367

Table 3

Cost per Pupil Belonging* by Category: Maryland Public Schools: 2015-2016
(Excludes State Share of Teachers' Retirement)

Local Education Agency	Total Cost per Pupil		Adminis- tration		Mid-level Adminis- tration		Instructional Salaries and Wages		Textbooks and Instructional Supplies		Other Instructional Costs		Special Education	
	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank
Total State	\$ 13,126.30		\$ 364.72		\$ 886.07		\$ 4,969.45		\$ 218.78		\$ 251.52		\$ 1,534.37	
Allegany	13,042.07	10	241.10	20	785.09	19	4,908.04	11	235.94	12	199.07	10	1,601.22	6
Anne Arundel	12,209.52	15	387.54	7	800.51	18	4,755.89	13	393.59	4	204.94	9	1,317.35	12
Baltimore City	14,086.14	5	704.49	1	1,024.65	5	4,461.08	22	153.33	21	829.31	1	2,016.85	1
Baltimore	12,534.78	13	420.43	6	853.63	14	4,539.64	20	260.78	9	331.11	5	1,383.70	11
Calvert	12,654.12	12	362.64	9	683.74	23	4,946.78	8	152.08	22	72.83	19	1,479.28	9
Caroline	11,835.51	21	347.73	11	888.57	10	4,747.39	14	201.27	16	239.36	6	1,064.44	23
Carroll	12,206.48	16	199.82	23	909.09	8	4,533.97	21	289.05	8	66.27	20	1,302.12	13
Cecil	11,794.30	22	270.08	15	862.57	12	4,552.82	19	198.20	17	170.58	13	1,526.67	8
Charles	12,677.08	11	351.90	10	848.13	15	4,908.30	10	225.71	13	77.98	18	1,237.36	17
Dorchester	13,727.08	7	368.87	8	1,188.59	2	5,210.14	6	482.38	1	394.93	3	1,282.86	15
Frederick	11,982.40	18	243.26	18	781.05	20	4,746.10	15	209.33	14	48.77	24	1,297.52	14
Garrett	14,094.72	4	496.70	4	761.32	21	5,347.33	4	341.61	6	88.03	17	1,104.00	20
Harford	11,779.66	23	289.51	14	692.14	22	4,331.06	24	203.54	15	64.77	22	1,135.44	19
Howard	14,315.96	3	226.16	22	1,096.10	3	5,860.09	2	242.49	10	65.51	21	1,767.71	3
Kent	13,422.97	9	505.71	3	983.78	6	4,675.60	18	165.93	19	368.65	4	1,423.10	10
Montgomery	14,016.54	6	265.96	16	897.22	9	5,837.28	3	136.82	24	55.47	23	1,752.79	4
Prince George's	13,614.20	8	422.26	5	910.38	7	4,823.39	12	138.91	23	436.80	2	1,670.90	5
Queen Anne's	11,891.47	19	242.50	19	660.11	24	4,960.58	7	188.28	18	89.33	16	1,155.51	18
St. Mary's	11,880.81	20	184.71	24	869.34	11	4,416.92	23	325.24	7	171.27	12	1,100.22	21
Somerset	15,012.44	2	559.70	2	1,222.58	1	5,280.57	5	409.47	3	208.84	8	1,546.66	7
Talbot	11,627.98	24	234.03	21	823.66	16	4,711.16	16	158.36	20	173.42	11	1,089.12	22
Washington	12,046.60	17	315.16	13	810.65	17	4,709.48	17	387.26	5	156.19	14	1,026.59	24
Wicomico	12,499.99	14	338.76	12	859.70	13	4,935.40	9	239.80	11	131.66	15	1,251.78	16
Worcester	16,160.44	1	263.08	17	1,063.49	4	6,481.54	1	420.20	2	232.34	7	1,807.97	2

*Half-time prekindergarten pupils are expressed in full-time equivalents in arriving at per pupil costs

NOTE: Excludes expenditures for adult education, equipment, state share of teachers' retirement, interfund transfers, and outgoing transfers

**Worcester County Public Schools
Full-Time Equivalent Staff Report**

	FY18 Budget As of 2/28/18	Requested	
		FY19 Budget	FTE Change
General Operating			
Administration	23.2	23.2	0.0
Instructional Support Services	93.1	93.1	0.0
Instruction Salaries	646.2	646.2	0.0
Other Instructional Costs	0.0	0.0	0.0
Special Education	202.0	202.0	0.0
Student Personnel Service	4.6	4.6	0.0
Health Services	15.4	15.4	0.0
Student Transportation	11.9	11.9	0.0
Operation of Plant	84.0	84.0	0.0
Maintenance of Plant	10.8	10.8	0.0
Capital Planning	1.4	1.4	0.0
Total General Operating	1,092.6	1,092.6	0.0
Food Service	47.4	47.4	0.0
Restricted	44.7	44.7	0.0
Grand Total	1,184.7	1,184.7	0.0

Federal and State Restricted Grants

Federal Restricted Grants

Title I, Educationally Disadvantaged

Estimated Funding: \$1,850,000

Positions Funded: 15.60

A Title I school is a school that receives financial assistance from the federal government due to the high number of students living in households of poverty. This funding is utilized to support high-quality instruction and the achievement of students in core academic subjects. Title I funds are used to provide professional development, highly qualified instructional staff, supplemental learning opportunities, instructional materials and activities that promote parent involvement.

Title III, Language Acquisition

Estimated Funding: \$17,500

Positions Funded: 0.00

One of the main purposes of Title III (English Language Learner and Immigrant Students) is to help ensure that children who are limited English proficient, including immigrant children and youth, attain English proficiency, develop high levels of academic attainment in English, and meet the same challenging state academic content and academic achievement standards as all students are expected to meet.

Special Education

Estimated Funding: \$2,100,000

Positions Funded: 23.60

The Individuals with Disabilities Education Act (IDEA) regulations require a free, appropriate public education be provided to students with disabilities. Funds from the federal government flow through the states to the local school district. These funds are utilized to provide specialized instruction and related services, access to the general education curriculum and to narrow the achievement gap. Services are provided from birth through age 21.

21st Century High School Academies, ExCEL and CARE

Estimated Funding: TBD (These grants expire June 30, 2018. We are in the process of applying for new grants.)

Positions Funded: 1.00 High School Academies, 0.00 ExCEL and 0.00 CARE

Our 21st Century Community Learning Centers provide after-school and summer-school enrichment and intervention programs for students in schools having large percentages of students living in households of poverty. Our high school programs include after-school, summer school and freshmen orientation.

JR ROTC Program

Estimated Funding: \$90,000

Positions Funded: 1.50

Funds are provided by the United States Marine Corp (USMC) to reimburse approximately 50% of the salary cost of three ROTC instructors.

Title IIA, Systems of Support for Excellent Teaching and Leading

Estimated Funding: \$268,798.00

Positions Funded: 0.00

Title IIA provides professional development opportunities for teachers and administrators. It also provides for several teacher induction programs including peer mentoring and county mentors.

Career & Technology Education

Estimated Funding: \$78,000.00

Positions Funded: 0.00

Funds are used for improvement of secondary and postsecondary career and technical education (CTE) programs. The purpose is to develop more fully the academic, career and technical skills of secondary and postsecondary students who elect to enroll in CTE programs.

Adult Education

Estimated Funding: \$18,500.00

Positions Funded: 0.00

Adult Education program provides instruction in basic academic skills, workforce preparation and English language acquisition, along with high school diploma options for adult learners of Maryland.

State Restricted Grants

Judy Hoyer Early Childcare and Education

Estimated Funding: \$330,000.00

Positions Funded: 3.0

The Judy Center at Snow Hill Elementary School provides young children with opportunities to enter school fully ready to learn. The Center currently serves 341 children aged birth through five years in the Snow Hill community. The Center achieves its goals and objectives through many partnerships with local agencies and community based organizations.

Adult Education

Estimated Funding: \$149,000.00

Positions Funded: 0.00

Adult Education program provides instruction in basic academic skills, workforce preparation and English language acquisition, along with high school diploma options for adult learners of Maryland.

Teachers Retirement & Pension

Estimated Funding: \$6,680,664

Positions Funded: 0.00

This is the amount of teacher pension costs funded and paid directly by the state of Maryland.

REVENUE

Recreation Department

<u>Dept #</u>	<u>NWS G/L</u> <u>Acct #</u>	<u>G/L ACCOUNT NAME</u>	<u>FY16 ACTUAL</u>	<u>FY17 ACTUAL</u>	<u>FY18 BUDGET</u>	<u>FY18 Actual as</u> <u>of 1/31/18</u>	<u>FY19 BUDGET</u>	<u>Variance</u>
1601	5110	Recreation Fees	65,880	70,857	148,000	119,592	175,000	27,000
	5125	Recreation Center Fees	116,780	146,961	0	0	0	0
	5127	Recreation Center Rental Fees	0	0	0	0	1,400	1,400
	5175.200	Donation Sponsorship Recreation	405	108	200	450	450	250
	5175.205	Donation Sponsorship Youth Scholarship	0	0	6,000	9,894	6,000	0
	5215	Motor Coach Fees	24,675	22,922	28,000	6,190	28,000	0
	5225	Concession Stand	38,106	44,016	50,000	22,592	50,000	0
	5226	Special Events Fees	0	0	14,000	1,290	14,000	0
	5227	Tournaments Fees	0	0	40,000	3,563	22,000	(18,000)
	5245	Solar Renewable Energy Credits	10,211	1,290	10,000	102	50	(9,950)
	5656	POS Recreation	785,290	0	0	0	0	0
	5735.050	Other Grants Recreation	441	1,128	500	432	500	0
TOTAL			1,041,787	287,283	296,700	164,105	297,400	700

Department: 1601 - Recreation Department			FY2019 Expense Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount	
Department: 1601 - Recreation Department									
PERS SVCS - Personnel Services									
6000.100	Personnel Services Salaries	719,144.00	694,512.00	24,632.00	4%	309,735.89	613,151.08	561,497.62	
Account Classification Total: PERS SVCS - Personnel Services			719,144.00	694,512.00	24,632.00	4%	309,735.89	613,151.08	561,497.62
SUPP & MAT - Supplies & Materials									
6100.050	Administrative Expense Background Checks	2,500.00	2,500.00	-	0%	714.00	1,275.00	1,326.00	
6100.052	Administrative Expense Bank Fees	1,500.00	700.00	800.00	114%	626.93	976.21	731.14	
6100.100	Administrative Expense Dues and Subscriptions	20,400.00	16,100.00	4,300.00	27%	15,512.50	13,644.17	11,884.00	
6100.110	Administrative Expense Envelopes	150.00	150.00	-	0%	-	31.73	264.95	
6100.165	Administrative Expense Meeting Expense	-	-	-	N/A	-	29.86	44.78	
6100.190	Administrative Expense Office Supplies	2,900.00	2,900.00	-	0%	1,678.90	3,480.02	2,286.97	
6100.210	Administrative Expense Paper	1,000.00	1,000.00	-	0%	352.78	169.95	679.80	
6100.240	Administrative Expense Printing Expense	1,000.00	1,000.00	-	0%	157.84	521.75	572.52	
6110.080	Supplies & Equipment Computer Repairs & Supplies	-	-	-	N/A	199.99	-	-	
6110.090	Supplies & Equipment Computers & Printers	2,320.00	-	2,320.00	N/A	-	920.76	4,554.21	
6110.100	Supplies & Equipment Concession Stand	34,950.00	32,000.00	2,950.00	9%	8,494.32	29,187.04	26,044.44	
6110.245	Supplies & Equipment Mobile Phones	1,690.00	1,690.00	-	0%	448.85	836.34	1,145.94	
6110.310	Supplies & Equipment Promotional Materials	450.00	450.00	-	0%	-	-	-	
6110.410	Supplies & Equipment Surveillance Equipment	2,500.00	-	2,500.00	N/A	-	2,500.00	-	
6110.420	Supplies & Equipment Tools & Supplies	1,000.00	1,000.00	-	0%	-	1,476.75	105.20	
6130.010	Equipment Maintenance Copier Lease	5,100.00	5,100.00	-	0%	1,424.68	4,288.11	4,274.04	
6130.025	Equipment Maintenance Equipment Upgrades & Replacement	10,000.00	-	10,000.00	100.0000	-	-	4,875.67	
6130.070	Equipment Maintenance Software Maintenance Agreements	4,540.00	1,900.00	2,640.00	139%	1,213.09	-	-	
6130.075	Equipment Maintenance Software Upgrades	9,300.00	9,260.00	40.00	0%	9,300.00	-	-	
6150.050	Uniforms & Personal Equipment Uniforms	2,000.00	2,000.00	-	0%	-	1,098.70	3,168.18	
6160.222	Grant Programs POS - Floor Repairs	-	-	-	N/A	-	-	12,738.00	
6160.255	Grant Programs POS - Recreation Center	-	-	-	N/A	-	-	115,798.80	
6175.010	Recreation Programs Adult Recreation Programs	2,200.00	2,100.00	100.00	5%	157.00	1,499.00	1,973.36	
6175.020	Recreation Programs After School Programs	2,050.00	3,150.00	(1,100.00)	-35%	1,503.42	1,851.73	1,368.90	
6175.030	Recreation Programs Aquatics Programs	2,850.00	2,050.00	800.00	39%	1,438.50	1,569.80	2,049.04	
6175.040	Recreation Programs MRPA Amusement Park Tickets	8,300.00	8,300.00	-	0%	3,502.00	7,078.00	8,263.50	
6175.070	Recreation Programs Special Events	8,460.00	9,260.00	(800.00)	-9%	5,138.81	9,241.70	3,200.00	
6175.080	Recreation Programs Summer Camps for Youth	10,950.00	23,050.00	(12,100.00)	-52%	7,448.06	12,484.25	9,397.50	
6175.090	Recreation Programs Youth Recreational Outdoor Pkms	12,000.00	12,000.00	-	0%	6,084.98	11,497.51	11,960.64	
6175.201	Recreation Programs Adult Recreational Programs	17,550.00	15,450.00	2,100.00	14%	4,305.06	6,683.12	4,683.30	
6175.203	Recreation Programs After School Programs	10,050.00	9,700.00	350.00	4%	3,278.11	9,911.77	9,042.41	
6175.204	Recreation Programs Fitness Programs	15,500.00	9,150.00	6,350.00	69%	2,120.00	6,403.99	6,998.19	

Department: 1601 - Recreation Department		FY2019 Expense Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
6175.205	Recreation Programs Public High School Track Meets	3,600.00	3,600.00	-	0%	928.86	3,077.76	3,600.00
6175.207	Recreation Programs Youth Recreational Rec Ctr Prgms	16,000.00	16,800.00	(800.00)	-5%	2,776.94	13,663.62	20,250.90
6175.400	Recreation Programs Motor Coach Tours	28,400.00	28,400.00	-	0%	7,179.88	21,890.50	19,581.32
Account Classification Total: SUPP & MAT - Supplies & Materials		241,210.00	220,760.00	20,450.00	9%	85,985.50	167,289.14	292,863.70
MAINT & SVCS - Maintenance & Services								
6510.020	Legal Services County Attorney Expenses	-	-	-	N/A	44.79	-	-
6530.100	Consulting Services Professional Fees	750.00	750.00	-	0%	-	-	750.00
6530.180	Consulting Services Web Page	-	250.00	(250.00)	-100%	-	15.95	15.95
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	4,500.00	4,500.00	-	0%	909.96	1,964.93	1,945.29
6540.030	Vehicle Operating Expenses Vehicle Maintenance	1,000.00	1,000.00	-	0%	860.22	733.25	612.90
6550.010	Building Site Expenses Building/Property Improvement	-	-	-	N/A	-	2,151.80	-
6550.020	Building Site Expenses Buildings & Grounds Maintenance	-	7,000.00	(7,000.00)	-100%	-	-	-
6550.028	Building Site Expenses Cable	1,760.00	1,760.00	-	0%	857.20	1,729.77	1,221.03
6550.040	Building Site Expenses Cleaning Contract	6,000.00	6,000.00	-	0%	1,574.77	4,975.00	-
6550.050	Building Site Expenses Custodial Supplies	6,500.00	6,500.00	-	0%	2,690.56	8,200.34	6,225.60
6550.060	Building Site Expenses Electricity	65,000.00	60,000.00	5,000.00	8%	27,618.15	60,797.38	50,285.17
6550.080	Building Site Expenses Fire Alarm Testing	700.00	650.00	50.00	8%	-	636.00	636.00
6550.081	Building Site Expenses Fire Extinguishers	100.00	100.00	-	0%	-	330.51	52.75
6550.085	Building Site Expenses Generator Fuel Oil	500.00	500.00	-	0%	-	207.62	-
6550.090	Building Site Expenses General Maintenance Repairs	30,000.00	25,000.00	5,000.00	20%	10,966.65	27,016.56	21,988.49
6550.100	Building Site Expenses Generator Services & Repairs	1,000.00	1,000.00	-	0%	296.50	593.00	593.00
6550.120	Building Site Expenses Heating Propane	32,000.00	32,000.00	-	0%	3,432.73	27,523.92	22,067.68
6550.140	Building Site Expenses Internet Access	2,240.00	1,990.00	250.00	13%	990.06	1,987.80	1,222.97
6550.180	Building Site Expenses Pest Control/Termite Insp	50.00	50.00	-	0%	-	-	-
6550.220	Building Site Expenses Security Alarm Monitoring	408.00	408.00	-	0%	102.00	408.00	408.00
6550.242	Building Site Expenses Sewage Pump Monitoring	350.00	300.00	50.00	17%	114.60	275.04	275.04
6550.245	Building Site Expenses Solar Panel Maintenance	2,000.00	2,000.00	-	0%	-	960.00	-
6550.250	Building Site Expenses Sprinkler Testing	1,650.00	1,540.00	110.00	7%	790.00	1,560.00	1,540.00
6550.270	Building Site Expenses Telephone	720.00	720.00	-	0%	292.83	680.16	1,770.26
6550.300	Building Site Expenses Trash Removal	2,100.00	1,900.00	200.00	11%	583.20	1,415.28	1,500.08
6550.310	Building Site Expenses Water & Sewer	3,000.00	3,000.00	-	0%	1,128.14	4,204.14	2,137.02
6700.700	Other Maint. & Svcs Prison Labor	-	50.00	(50.00)	-100%	-	-	-
6900.050	Advertising Recreation Advertisements	6,000.00	6,000.00	-	0%	1,900.00	3,961.25	3,690.00
Account Classification Total: MAINT & SVCS - Maintenance & Services		168,328.00	164,968.00	3,360.00	2%	55,152.36	152,327.70	118,937.23

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Department: 1601 - Recreation Department			FY2019 Expense Budget Request					
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
OTHR CHGS - Other Charges								
7000.020	Travel, Training & Expense Board Member Allowance	700.00	700.00	-	0%	-	450.00	350.00
7000.040	Travel, Training & Expense Continuing Education/Certificati	2,500.00	2,500.00	-	0%	140.00	895.85	716.96
7000.100	Travel, Training & Expense Meetinas/Conferences/Shows	7,780.00	7,780.00	-	0%	75.00	9,264.90	2,365.07
Account Classification Total: OTHR CHGS - Other Charges		10,980.00	10,980.00	-	0%	215.00	10,610.75	3,432.03
CAP EQ - Capital Equipment								
9010.010	Capital Equipment New Vehicles	67,000.00	-	67,000.00	N/A	-	-	-
Account Classification Total: CAP EQ - Capital Equipment		67,000.00	-	67,000.00		-	-	-
ENCUMBRANCES - Encumbrances								
7180	Encumbrance Expense	-	-	-	N/A	-	98,484.41	747,935.00
Account Classification Total: ENCUMBRANCES - Encumbrances		-	-	-	0%	-	98,484.41	747,935.00
Department Total: 1601 - Recreation Department		1,206,662.00	1,091,220.00	115,442.00	11%	451,088.75	1,041,863.08	1,724,665.58

7

REVENUE

Parks Department

<u>Dept #</u>	<u>NWS G/L Acct #</u>	<u>G/L ACCOUNT NAME</u>	<u>FY16 ACTUAL</u>	<u>FY17 ACTUAL</u>	<u>FY18 BUDGET</u>	<u>FY18 Actual as of 1/31/18</u>	<u>FY19 BUDGET</u>	<u>Variance</u>
1602	52200010	Park Fees-Field Rental	36,573	24,183	30,000	21,625	5,000	(25,000)
	5220.020	Park Fees-Pavilion Rental	3,850	3,275	4,000	2,475	4,000	0
	5220.030	Park Fees-Tree of Life	400	0	400	0	400	0
	5220.035	Park Fees -Tournament Rental	0	0	0	0	25,000	25,000
	5220.040	Park Fees-user Fees	439	236	240	100	240	0
	5655	Program Open Space-Parks	21,668	96,759	17,100	0	676,751	659,651
	5915.020	CREP Program - Parks	0	0	0	11,324	0	0
TOTAL			62,929	124,453	51,740	35,524	711,391	659,651

Department: 1602 - Parks Department

FY2019 Expense Budget Request

Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
Department: 1602 - Parks Department								
PERS SVCS - Personnel Services								
6000.100	Personnel Services Salaries	332,019.00	316,248.00	15,771.00	5%	147,583.18	263,221.85	248,023.74
Account Classification Total: PERS SVCS - Personnel Services		332,019.00	316,248.00	15,771.00	5%	147,583.18	263,221.85	248,023.74
SUPP & MAT - Supplies & Materials								
6100.010	Administrative Expense Administrative Expenses	-	-	-	N/A	-	-	14.93
6100.080	Administrative Expense Copier Supplies	280.00	280.00	-	0%	-	195.06	198.37
6100.100	Administrative Expense Dues and Subscriptions	246.00	246.00	-	0%	-	246.00	246.00
6100.110	Administrative Expense Envelopes	15.00	15.00	-	0%	-	-	-
6100.190	Administrative Expense Office Supplies	400.00	400.00	-	0%	216.91	173.60	259.35
6100.210	Administrative Expense Paper	25.00	25.00	-	0%	-	-	-
6110.120	Supplies & Equipment Equipment Rental	900.00	900.00	-	0%	283.95	660.45	801.95
6110.125	Supplies & Equipment Equipment Maintenance & Repair	2,000.00	2,000.00	-	0%	1,923.98	1,974.30	1,973.84
6110.200	Supplies & Equipment Lawn Equipment & Maintenance	8,121.00	8,121.00	-	0%	3,990.36	8,119.12	6,476.25
6110.245	Supplies & Equipment Mobile Phones	555.00	555.00	-	0%	235.06	562.45	531.91
6110.340	Supplies & Equipment Safety Program Equipment	780.00	780.00	-	0%	159.60	730.11	699.35
6110.390	Supplies & Equipment Small Equipment	1,750.00	1,750.00	-	0%	1,748.25	989.84	1,628.53
6110.420	Supplies & Equipment Tools & Supplies	1,250.00	1,250.00	-	0%	794.47	1,499.73	935.88
6150.050	Uniforms & Personal Equipment Uniforms	2,080.00	2,080.00	-	0%	388.83	1,810.17	1,819.23
6160.225	Grant Programs POS Future Park Land Acquis.	616,945.00	-	616,945.00	100%	-	-	-
6160.241	Grant Programs New Park Development	10,000.00	-	10,000.00	N/A	-	-	-
6160.244	Grant Programs POS - Park Improvement Project	-	19,000.00	(19,000.00)	-100%	-	14,400.00	9,890.00
6160.247	Grant Programs POS - Pavillons	-	-	-	N/A	-	-	14,185.00
6160.252	Grant Programs POS - Playground Equip/Improv	100,000.00	-	100,000.00	N/A	-	-	-
6160.256	Grant Programs Sport Field Improvement	25,000.00	-	25,000.00	N/A	-	-	-
6200.020	Other Supplies & Materials Materials	29,646.00	29,646.00	-	0%	6,429.07	24,624.38	30,025.55
Account Classification Total: SUPP & MAT - Supplies & Materials		799,993.00	67,048.00	732,945.00	1093%	16,170.48	55,985.21	69,686.14
MAINT & SVCS - Maintenance & Services								
6510.020	Legal Services County Attorney Expenses	-	-	-	N/A	14.93	-	-
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	18,000.00	18,000.00	-	0%	9,980.13	15,518.80	15,321.39
6540.030	Vehicle Operating Expenses Vehicle Maintenance	6,000.00	6,000.00	-	0%	4,064.81	4,838.07	5,856.54
6540.040	Vehicle Operating Expenses Vehicle Registration	-	-	-	N/A	-	-	100.00
6550.050	Building Site Expenses Custodial Supplies	1,905.00	1,905.00	-	0%	1,204.79	1,795.76	1,930.75
6550.060	Building Site Expenses Electricity	17,200.00	17,230.00	(30.00)	0%	7,310.68	15,649.97	15,253.21
6550.081	Building Site Expenses Fire Extinguishers	370.00	370.00	-	0%	-	517.14	171.24
6550.090	Building Site Expenses General Maintenance Repairs	16,300.00	16,533.00	(233.00)	-1%	5,914.70	20,087.52	19,944.46

2

Department: 1602 - Parks Department			FY2019 Expense Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount	
6550.120	Building Site Expenses Heating Propane	300.00	300.00	-	0%	-	41.22	304.77	
6550.170	Building Site Expenses Office Rent/Lease	5,000.00	5,000.00	-	0%	5,000.00	5,000.00	5,000.00	
6550.180	Building Site Expenses Pest Control/Termite Insp	95.00	95.00	-	0%	-	-	-	
6550.200	Building Site Expenses Portalets	9,950.00	9,950.00	-	0%	4,304.00	9,152.80	8,846.50	
6550.242	Building Site Expenses Sewage Pump Monitoring	828.00	828.00	-	0%	343.80	825.12	825.12	
6550.255	Building Site Expenses Stormwater Utility Fee	1,275.00	1,275.00	-	0%	532.86	1,278.20	1,276.59	
6550.270	Building Site Expenses Telephone	300.00	300.00	-	0%	85.08	215.59	363.95	
6550.280	Building Site Expenses Tipping Fees	365.00	450.00	(85.00)	-19%	211.60	64.80	225.30	
6550.300	Building Site Expenses Trash Removal	2,100.00	2,100.00	-	0%	1,076.01	1,805.86	2,357.86	
6550.310	Building Site Expenses Water & Sewer	1,033.00	1,033.00	-	0%	448.19	1,004.23	987.69	
6700.350	Other Maint. & Svcs Mosquito Control	1,200.00	1,200.00	-	0%	852.17	918.91	803.58	
6700.640	Other Maint. & Svcs Special Events	300.00	300.00	-	0%	-	135.00	285.76	
6700.700	Other Maint. & Svcs Prison Labor	250.00	250.00	-	0%	100.00	231.00	150.00	
6900.005	Advertising Bid Advertising	200.00	200.00	-	0%	-	-	139.50	
Account Classification Total: MAINT & SVCS - Maintenance & Services		82,971.00	83,319.00	(348.00)	0%	41,443.75	79,079.99	80,144.21	
OTHR CHGS - Other Charges									
7000.040	Travel, Training & Expense Continuing Education/Certificati	600.00	490.00	110.00	22%	520.00	264.00	260.00	
7000.060	Travel, Training & Expense Educational Training	-	-	-	N/A	-	50.00	-	
Account Classification Total: OTHR CHGS - Other Charges		600.00	490.00	110.00	22%	520.00	314.00	260.00	
CAP EQ - Capital Equipment									
9010.010	Capital Equipment New Vehicles	39,000.00	-	39,000.00	N/A	-	18,298.00	-	
9010.070	Capital Equipment Heavy Equipment	-	13,000.00	(13,000.00)	-100%	9,800.00	-	-	
Account Classification Total: CAP EQ - Capital Equipment		39,000.00	13,000.00	26,000.00	200%	9,800.00	18,298.00	-	
Department Total: 1602 - Parks Department		1,254,583.00	480,105.00	774,478.00	161%	215,517.41	416,899.05	398,114.09	

41

REVENUE

Boat Landings

<u>Dept #</u>	<u>NWS G/L Acct #</u>	<u>G/L ACCOUNT NAME</u>	<u>FY16 ACTUAL</u>	<u>FY17 Actual</u>	<u>FY18 Budget</u>	<u>FY18 Actual as of 1/31/18</u>	<u>FY19 Budget</u>	<u>Variance</u>
1204	5660	Waterway Grants	198,508	68,135	50,000	0	23,584	(26,416)
	5664.01	US Fish & Wildlife - Boat Landings	0	0	0	0		0
TOTAL			198,508	68,135	50,000	0	23,584	(26,416)

South Point	-	South Point	
Public Landing	50,000	Public Landing	12,500
Gum Point		Gum Point	
Cedar Hall		Cedar Hall	
Taylor Landing		Taylor Landing	
Shell Mill	-	Shell Mill	-
Mason Landing		Mason Landing	
West Ocean City		West Ocean City	11,084
Total	50,000	Total	23,584

Department: 1204 - Boat Landings

FY2019 Expense Budget Request

Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
Department: 1204 - Boat Landings								
SUPP & MAT - Supplies & Materials								
6110.200	Supplies & Equipment Lawn Equipment & Maintenance	9,000.00	-	9,000.00	N/A	-	-	-
6160.181	Grant Programs DNR Waterway Improvement Funds	23,584.00	50,000.00	(26,416.00)	-53%	26,416.60	54,878.54	188,597.49
Account Classification Total: SUPP & MAT - Supplies & Materials		32,584.00	50,000.00	(17,416.00)	-35%	26,416.60	54,878.54	188,597.49
MAINT & SVCS - Maintenance & Services								
6550.050	Building Site Expenses Custodial Supplies	1,200.00	900.00	300.00	33%	579.15	1,256.21	583.72
6550.060	Building Site Expenses Electricity	5,900.00	6,100.00	(200.00)	-3%	2,232.34	5,366.72	5,619.18
6550.090	Building Site Expenses General Maintenance Repairs	5,600.00	5,600.00	-	0%	2,243.27	9,909.51	7,155.06
6550.135	Building Site Expenses Insurance Claim Expenses	-	-	-	N/A	-	-	3,611.93
6550.200	Building Site Expenses Portalets	4,315.00	4,315.00	-	0%	1,968.00	3,935.60	3,969.90
6550.280	Building Site Expenses Tipping Fees	1,200.00	1,200.00	-	0%	226.00	765.70	926.50
6550.300	Building Site Expenses Trash Removal	2,000.00	2,000.00	-	0%	719.76	1,531.34	1,416.46
6550.310	Building Site Expenses Water & Sewer	900.00	1,000.00	(100.00)	-10%	265.20	732.38	1,194.88
6900.005	Advertising Bid Advertising	400.00	400.00	-	0%	-	126.75	140.75
Account Classification Total: MAINT & SVCS - Maintenance & Services		21,515.00	21,515.00	-	0%	8,233.72	23,624.21	24,618.38
CAP EQ - Capital Equipment								
9010.050	Capital Equipment Building Improvements	-	-	-	N/A	-	686.64	2,750.00
Account Classification Total: CAP EQ - Capital Equipment		-	-	-	0%	-	686.64	2,750.00
ENCUMBRANCES - Encumbrances								
7180	Encumbrance Expense	-	-	-	N/A	-	26,757.20	-
Account Classification Total: ENCUMBRANCES - Encumbrances		-	-	-	0%	-	26,757.20	-
Department Total: 1204 - Boat Landings		54,099.00	71,515.00	(17,416.00)	-24%	34,650.32	105,946.59	215,965.87

REVENUE

Tourism

<u>Dept #</u>	<u>NWS G/L</u> <u>Acct #</u>	<u>G/L ACCOUNT NAME</u>	<u>FY16 ACTUAL</u>	<u>FY17 ACTUAL</u>	<u>FY18 BUDGET</u>	<u>FY18 Actual</u> <u>as of 1/31/18</u>	<u>FY19 BUDGET</u>	<u>Variance</u>
1803	5070.801	Sale of Pub & Copy -Coupon Books	229	0	0	0	0	0
	5086	Tourism Co-Op Advertising	111	1,337	0	2,000	1,500	1,500
	5130	Tourism Programs and Events	0	1,500	0	7,000	3,000	3,000
	5705	State Tourism Grant	120,174	125,788	109,443	3,608	102,931	(6,512)
	5735.020	Other Grants- Tourism	12,000	0	0	0	0	0
TOTAL			132,513	128,625	109,443	12,608	107,431	(2,012)

Department: 1803 - Tourism			FY2019 Expense Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount	
Department: 1803 - Tourism									
PERS SVCS - Personnel Services									
6000.100	Personnel Services Salaries	224,979.00	215,541.00	9,438.00	4%	110,647.69	208,018.13	198,264.39	
Account Classification Total: PERS SVCS - Personnel Services			224,979.00	215,541.00	9,438.00	4%	110,647.69	208,018.13	198,264.39
SUPP & MAT - Supplies & Materials									
6100.010	Administrative Expense Administrative Expenses	385.00	385.00	-	0%	67.75	181.25	202.00	
6100.100	Administrative Expense Dues and Subscriptions	2,120.00	1,331.00	789.00	59%	985.00	931.00	935.00	
6100.150	Administrative Expense Incentives & Events	800.00	800.00	-	0%	-	769.68	301.05	
6100.190	Administrative Expense Office Supplies	1,200.00	1,500.00	(300.00)	-20%	236.30	1,184.29	1,203.10	
6110.090	Supplies & Equipment Computers & Printers	976.00	-	976.00	N/A	-	-	-	
6110.245	Supplies & Equipment Mobile Phones	2,000.00	2,000.00	-	0%	1,070.56	1,685.76	1,676.05	
6110.310	Supplies & Equipment Promotional Materials	39,000.00	80,900.00	(41,900.00)	-52%	15,014.15	45,962.88	76,850.80	
6110.380	Supplies & Equipment Signage	1,000.00	1,000.00	-	0%	-	1,710.00	950.00	
6110.393	Supplies & Equipment Special Event Sponsorship	6,000.00	6,000.00	-	0%	2,050.00	7,743.53	3,567.70	
6130.010	Equipment Maintenance Copier Lease	1,055.00	1,055.00	-	0%	324.92	974.76	1,054.28	
6130.070	Equipment Maintenance Software Maintenance Agreements	-	-	-	N/A	-	-	2,000.00	
6150.050	Uniforms & Personal Equipment Uniforms	250.00	250.00	-	0%	357.89	-	-	
6160.150	Grant Programs Tourism Grant Projects	102,931.00	109,443.00	(6,512.00)	-6%	-	134,106.23	110,088.91	
Account Classification Total: SUPP & MAT - Supplies & Materials			157,717.00	204,664.00	(46,947.00)	-23%	20,106.57	195,249.38	198,828.89
MAINT & SVCS - Maintenance & Services									
6510.020	Legal Services County Attorney Expenses	300.00	300.00	-	0%	-	134.35	298.55	
6530.180	Consulting Services Web Page	25,000.00	25,000.00	-	0%	3,349.96	19,569.85	24,829.95	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	1,000.00	1,000.00	-	0%	736.37	975.68	860.26	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	500.00	500.00	-	0%	346.45	233.24	301.49	
6550.040	Building Site Expenses Cleaning Contract	1,350.00	1,350.00	-	0%	566.50	1,339.00	1,364.75	
6550.050	Building Site Expenses Custodial Supplies	380.00	380.00	-	0%	-	390.33	342.67	
6550.060	Building Site Expenses Electricity	12,000.00	12,000.00	-	0%	3,434.96	11,033.61	11,590.60	
6550.090	Building Site Expenses General Maintenance Repairs	500.00	500.00	-	0%	-	50.47	-	
6550.140	Building Site Expenses Internet Access	550.00	550.00	-	0%	200.05	480.24	480.52	
6550.220	Building Site Expenses Security Alarm Monitoring	204.00	300.00	(96.00)	-32%	51.00	204.00	204.00	
6550.270	Building Site Expenses Telephone	2,600.00	2,400.00	200.00	8%	1,202.66	2,606.48	2,864.31	
6900.052	Advertising Supplemental Advertising	283,500.00	283,500.00	-	0%	2,794.00	283,549.70	286,705.00	
6900.055	Advertising Tourism	380,000.00	380,000.00	-	0%	196,640.33	372,365.18	361,332.85	
Account Classification Total: MAINT & SVCS - Maintenance & Services			707,884.00	707,780.00	104.00	0%	209,322.28	692,932.13	691,174.95

2

Department: 1803 - Tourism

FY2019 Expense Budget Request

Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
OTHR CHGS - Other Charges								
7000.020	Travel, Training & Expense Board Member Allowance	1,050.00	1,050.00	-	0%	-	350.00	300.00
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	3,200.00	3,200.00	-	0%	1,531.53	4,557.53	3,196.81
Account Classification Total: OTHR CHGS - Other Charges		4,250.00	4,250.00	-	0%	1,531.53	4,907.53	3,496.81
CAP EQ - Capital Equipment								
9010.050	Capital Equipment Building Improvements	-	-	-	N/A	-	10,573.75	-
Account Classification Total: CAP EQ - Capital Equipment		-	-	-	0%	-	10,573.75	-
Department Total: 1803 - Tourism		1,094,830.00	1,132,235.00	(37,405.00)	-3%	341,608.07	1,111,680.92	1,091,765.04

W

REVENUE

ENVIRONMENTAL PROGRAMS

Dept #	NWS G/L Acct #	G/L ACCOUNT NAME	FY16 ACTUAL	FY17 ACTUAL	FY18 BUDGET	FY18 Actual As of 1/31/18	FY19 BUDGET	Variance
1010	4933	Commercial Plumbing Plan Review	625	2,125	2,500	2,125	2,500	0
	4940	Shoreline Constr Applic Fee	26,600	12,975	12,000	5,925	12,000	0
	4941	Shoreline Construction Permit	20,425	15,150	13,000	6,075	15,000	2,000
	4942	Timber Harvest Permit	3,050	3,400	2,500	1,400	2,500	0
	4943	SEC/SWM Permit	16,566	22,358	16,000	15,250	18,000	2,000
	4945-010	Environ Permit-Burn Permit	525	525	600	450	600	0
	4945-020	Environ Permit-Campground	1,000	2,500	3,325	275	3,325	0
	4945-030	Environ Permit-Septic	19,850	23,675	23,500	14,550	23,500	0
	4945-040	Environ Permit-Waste hauler	2,100	2,900	2,100	1,200	2,100	0
	4945-050	Environ Permit-Well permit	19,200	19,200	25,000	8,480	22,000	(3,000)
	4945-060	Environ Permit-Permits Other	150	150	300	0	300	0
	4960	Plumbing Permits	63,025	68,785	40,000	65,610	45,000	5,000
	4965	Gas Permits	23,525	22,670	18,000	10,425	18,000	0
	4970	Forest Conservation Review Fees	15,114	8,394	3,000	3,389	5,000	2,000
	5047	Storm Management Review Fees	98,778	78,753	45,000	36,394	75,000	30,000
	5070-900	Document Sales - Environmental Prgm	238	190	1,000	0	0	(1,000)
	5165	Critical Areas Review Fees	30,397	39,388	25,000	18,744	27,000	2,000
	5167	Water/Sewer Plan Amendment Fee	500	1,000	2,000	0	2,000	0
	5230-010	Environmental Fees - Perk Test Fee	11,300	16,100	9,900	5,400	10,000	100
	5230-020	Environmental Fees - Plat review fee	5,520	4,530	8,000	3,130	6,000	(2,000)
	5230-030	Environmental Fees - water sample fee	400	300	400	100	400	0
	5240	Shared Facility & Srvc Area Fees	0	0	500	0	500	0
	5525	Conservation Easement Admin Fee	18,126	780	20,000	0	20,000	0
	5615	MD Coastal Bays	35,334	6,673	0	0	0	0
	5630	Water Systems Monitoring Grant	17,560	18,805	17,560	0	17,560	0
	5662	BRF Operations & Maint Grant	50,000	50,000	50,000	0	10,000	(40,000)
	5680	State Grant for Critical Areas	13,000	13,000	13,000	13,000	13,000	0
	5730	Septic System BRF Grant Program	102,279	122,630	240,000	0	240,000	0
	5732	Conservation Easement Reimbursements	16,275	37,550	60,000	30,839	60,000	0
	5735.055	Other Grants Environmental Programs	854	0	20,000	0		0
	5785	MDE Beach Monitoring Grant	3,261	3,261	3,100	3,261	3,261	161
	5845	Salary Reimbursement	0	3,723	500	183	500	0
	5915 .030	CREP Program - Environmental Programs	0	0	0	0	5,000	5,000
	5925	MALPF Admin Fee	7,064	5,636	5,000	0	5,000	0
TOTAL			622,640	607,127	682,785	246,205	665,046	2,261

Department: 1010 - Environmental Programs			FY2019 Expense Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount	
Department: 1010 - Environmental Programs									
PERS SVCS - Personnel Services									
6000.100	Personnel Services Salaries	1,000,047.00	957,979.00	42,068.00	4%	466,495.74	923,295.21	831,652.78	
Account Classification Total: PERS SVCS - Personnel Services			1,000,047.00	957,979.00	42,068.00	4%	466,495.74	923,295.21	831,652.78
SUPP & MAT - Supplies & Materials									
6100.010	Administrative Expense Administrative Expenses	-	-	-	N/A	-	52.00	-	
6100.030	Administrative Expense Alcohol and Drug Testing	100.00	100.00	-	0%	45.00	-	25.00	
6100.060	Administrative Expense Books and Publications	300.00	300.00	-	0%	-	210.95	52.00	
6100.080	Administrative Expense Copier Supplies	30.00	30.00	-	0%	-	-	-	
6100.100	Administrative Expense Dues and Subscriptions	1,870.00	1,870.00	-	0%	216.00	1,484.00	555.00	
6100.190	Administrative Expense Office Supplies	2,660.00	2,660.00	-	0%	1,190.97	2,874.75	4,991.21	
6100.210	Administrative Expense Paper	500.00	500.00	-	0%	410.53	355.93	334.80	
6100.230	Administrative Expense Postage & Freight	50.00	50.00	-	0%	-	6.65	10.20	
6100.240	Administrative Expense Printing Expense	400.00	400.00	-	0%	-	315.80	339.80	
6110.080	Supplies & Equipment Computer Repairs & Supplies	2,000.00	2,000.00	-	0%	-	1,863.40	260.57	
6110.090	Supplies & Equipment Computers & Printers	1,360.00	8,278.00	(6,918.00)	-84%	1,907.70	-	7,863.50	
6110.140	Supplies & Equipment GIS Mapping Supplies	1,000.00	1,000.00	-	0%	454.99	995.95	1,000.00	
6110.245	Supplies & Equipment Mobile Phones	6,820.00	4,560.00	2,260.00	50%	1,636.37	2,064.44	1,733.39	
6110.270	Supplies & Equipment Office Equipment Repairs	100.00	100.00	-	0%	-	-	-	
6110.295	Supplies & Equipment Program Supplies and Equipment	2,000.00	2,000.00	-	0%	586.20	566.31	1,653.97	
6110.320	Supplies & Equipment Radio Supplies	-	-	-	N/A	-	-	140.00	
6110.340	Supplies & Equipment Safety Program Equipment	150.00	150.00	-	0%	-	118.58	32.45	
6110.390	Supplies & Equipment Small Equipment	652.00	1,492.00	(840.00)	-56%	1,129.22	123.96	78.39	
6130.010	Equipment Maintenance Copier Lease	2,400.00	2,400.00	-	0%	736.74	2,467.03	2,331.72	
6150.050	Uniforms & Personal Equipment Uniforms	-	-	-	N/A	-	880.00	-	
6160.140	Grant Programs Septic Upgrade Grant	240,000.00	240,000.00	-	0%	54,823.50	101,715.00	73,966.00	
6160.170	Grant Programs Water Resources Planning Project	-	-	-	N/A	-	4,589.31	35,334.24	
Account Classification Total: SUPP & MAT - Supplies & Materials			262,392.00	267,890.00	(5,498.00)	-2%	63,137.22	120,684.06	130,702.24
MAINT & SVCS - Maintenance & Services									
6510.010	Legal Services Board/Commission Attorney	-	-	-	N/A	-	-	60.00	
6510.020	Legal Services County Attorney Expenses	2,750.00	2,750.00	-	0%	388.15	713.65	1,149.47	
6530.040	Consulting Services Consulting Services	-	-	-	N/A	-	2,800.00	-	
6530.060	Consulting Services Design Fees	-	-	-	N/A	-	-	2,175.00	
6530.140	Consulting Services Stormwater Management Review	78,947.00	42,750.00	36,197.00	85%	31,347.54	75,148.14	93,506.72	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	13,000.00	12,000.00	1,000.00	8%	6,111.14	12,050.74	9,735.02	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	5,400.00	5,843.00	(443.00)	-8%	1,977.75	5,259.91	5,850.41	

Department: 1010 - Environmental Programs **FY2019 Expense Budget Request**

Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
6550.270	Building Site Expenses Telephone	1,045.00	1,045.00	-	0%	122.19	1,005.62	2,288.99
6700.050	Other Maint. & Svcs Phone Service	500.00	500.00	-	0%	-	425.00	-
6900.025	Advertising Legal Advertisements	1,200.00	1,200.00	-	0%	517.75	676.25	2,602.50
6900.060	Advertising Water & Sewer Plan Amendments	2,000.00	2,000.00	-	0%	-	-	1,054.55
Account Classification Total: MAINT & SVCS - Maintenance & Services		104,842.00	68,088.00	36,754.00	54%	40,464.52	98,079.31	118,422.66
OTHR CHGS - Other Charges								
7000.020	Travel, Training & Expense Board Member Allowance	-	-	-	N/A	-	350.00	3,006.79
7000.040	Travel, Training & Expense Continuing Education/Certificati	2,996.00	576.00	2,420.00	420%	-	-	20.00
7000.060	Travel, Training & Expense Educational Training	1,705.00	3,325.00	(1,620.00)	-49%	1,109.58	440.00	820.00
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	854.00	1,022.00	(168.00)	-16%	175.33	379.47	1,085.41
7000.115	Travel, Training & Expense Mileage	374.00	374.00	-	0%	-	-	-
Account Classification Total: OTHR CHGS - Other Charges		5,929.00	5,297.00	632.00	12%	1,284.91	1,169.47	4,932.20
INTFND CHGS - Interfund Charges								
8010.110	Interfund Water & Wastewater Enterprise Ch	(24,547.00)	(24,547.00)	-	0%	(12,273.43)	(23,138.18)	(21,497.58)
Account Classification Total: INTFND CHGS - Interfund Charges		(24,547.00)	(24,547.00)	-	0%	(12,273.43)	(23,138.18)	(21,497.58)
ENCUMBRANCES - Encumbrances								
7180	Encumbrance Expense	-	-	-	N/A	-	146,703.00	-
Account Classification Total: ENCUMBRANCES - Encumbrances		-	-	-	0%	-	146,703.00	-
Department Total: 1010 - Environmental Programs		1,348,663.00	1,274,707.00	73,956.00	6%	559,108.96	1,266,792.87	1,064,212.30

W

REVENUE

Health Department

Dept #	NWS G/L Acct #	G/L ACCOUNT NAME	FY16 ACTUAL	FY17 Actual	FY18 BUDGET	FY18 Actual as of 1/31/18		Variance
							FY19 BUDGET	
1301	4950	Health Permits	385,576	383,532	385,576	114,948	383,532	(2,044)
	5543	Dental Program Reimb	17,505	22,138	22,220	2,981	22,220	0
TOTAL			403,081	405,670	407,796	117,928	405,752	(2,044)

Department: 1301 - Health Department

FY2019 Expense Budget Request

Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
Department: 1301 - Health Department								
SUPP & MAT - Supplies & Materials								
6100.010	Administrative Expense Administrative Expenses	3,000.00	-	3,000.00	N/A	768.51	227.50	1,250.23
6100.165	Administrative Expense Meeting Expense	-	3,000.00	(3,000.00)	-100%	-	-	-
Account Classification Total: SUPP & MAT - Supplies & Materials		3,000.00	3,000.00	-	0%	768.51	227.50	1,250.23
MAINT & SVCS - Maintenance & Services								
6550.030	Building Site Expenses Carpet/VCT Cleaning	7,200.00	7,200.00	-	0%	-	9,280.51	677.37
6550.040	Building Site Expenses Cleaning Contract	68,270.00	68,270.00	-	0%	30,566.20	73,139.53	73,854.42
6550.050	Building Site Expenses Custodial Supplies	350.00	350.00	-	0%	-	3.29	-
6550.060	Building Site Expenses Electricity	121,279.00	121,279.00	-	0%	53,047.38	118,086.37	114,667.56
6550.070	Building Site Expenses Elevator Testing	2,500.00	2,500.00	-	0%	1,175.00	2,464.00	2,567.00
6550.080	Building Site Expenses Fire Alarm Testing	2,350.00	2,350.00	-	0%	102.00	2,104.50	2,424.50
6550.081	Building Site Expenses Fire Extinguishers	327.00	327.00	-	0%	-	443.31	226.25
6550.085	Building Site Expenses Generator Fuel Oil	1,250.00	1,250.00	-	0%	-	185.15	51.54
6550.090	Building Site Expenses General Maintenance Repairs	47,137.00	47,137.00	-	0%	17,326.35	61,199.53	37,207.34
6550.100	Building Site Expenses Generator Services & Repairs	2,900.00	2,900.00	-	0%	495.50	1,410.34	991.00
6550.110	Building Site Expenses Heating Fuel Oil	13,500.00	13,500.00	-	0%	5,031.41	8,276.10	6,560.66
6550.120	Building Site Expenses Heating Propane	80,935.00	80,935.00	-	0%	25,273.24	62,612.04	56,946.51
6550.124	Building Site Expenses HVAC Loop Water Treatment	2,250.00	2,250.00	-	0%	664.20	2,108.80	2,225.00
6550.135	Building Site Expenses Insurance Claim Expenses	-	-	-	N/A	-	1,000.00	1,056.10
6550.180	Building Site Expenses Pest Control/Termite Insp	1,375.00	1,375.00	-	0%	324.00	3,333.00	1,200.00
6550.220	Building Site Expenses Security Alarm Monitoring	1,095.00	1,095.00	-	0%	408.00	1,442.72	1,020.00
6550.230	Building Site Expenses Security System Expenses	75.00	75.00	-	0%	-	-	-
6550.242	Building Site Expenses Sewage Pump Monitoring	500.00	500.00	-	0%	229.20	550.08	550.08
6550.250	Building Site Expenses Sprinkler Testing	3,300.00	3,300.00	-	0%	1,660.00	3,290.00	3,280.00
6550.255	Building Site Expenses Stormwater Utility Fee	200.00	200.00	-	0%	41.65	99.96	99.96
6550.270	Building Site Expenses Telephone	48,779.00	48,779.00	-	0%	16,065.14	37,041.73	23,991.75
6550.280	Building Site Expenses Tipping Fees	1,620.00	1,620.00	-	0%	135.50	320.65	986.70
6550.300	Building Site Expenses Trash Removal	4,610.00	4,610.00	-	0%	1,505.40	3,826.58	3,880.32
6550.310	Building Site Expenses Water & Sewer	4,200.00	4,200.00	-	0%	2,660.11	3,924.42	3,258.35
6550.320	Building Site Expenses Water Treatment	-	150.00	(150.00)	-100%	-	-	-
Account Classification Total: MAINT & SVCS - Maintenance & Services		416,002.00	416,152.00	(150.00)	0%	156,710.28	396,142.61	337,722.41

Department: 1301 - Health Department			FY2019 Expense Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount	
OTHR CHGS - Other Charges									
7120.050	Other Non-Matching Expenses Health Dept Ocean City Apartment	15,840.00	15,840.00	-	0%	8,310.00	14,462.50	3,125.00	
7120.060	Other Non-Matching Expenses Health Dept On Call	26,468.00	26,468.00	-	0%	5,940.25	25,842.89	25,730.29	
7120.200	Other Non-Matching Expenses Local Management Board	10,000.00	10,000.00	-	0%	10,000.00	10,000.00	10,000.00	
7120.350	Other Non-Matching Expenses School Safety	189,755.00	189,755.00	-	0%	189,755.00	112,198.00	112,198.00	
7130.020	Matching Appropriation Health Department State Share	4,886,688.00	4,814,241.00	72,447.00	2%	2,677,686.39	5,127,821.00	5,039,499.00	
Account Classification Total: OTHR CHGS - Other Charges		5,128,751.00	5,056,304.00	72,447.00	1%	2,891,691.64	5,290,324.39	5,190,552.29	
CAP EQ - Capital Equipment									
9010.050	Capital Equipment Building Improvements	-	28,368.00	(28,368.00)	-100%	-	-	-	
Account Classification Total: CAP EQ - Capital Equipment		-	28,368.00	(28,368.00)	-100%	-	-	-	
ENCUMBRANCES - Encumbrances									
7180	Encumbrance Expense	-	-	-	N/A	19,944.00	-	-	
Account Classification Total: ENCUMBRANCES - Encumbrances		-	-	-	0%	19,944.00	-	-	
Department Total: 1301 - Health Department		5,547,753.00	5,503,824.00	43,929.00	1%	3,069,114.43	5,686,694.50	5,529,524.93	

REVENUE

Jail

Dept #	NWS G/L Acct #	G/L ACCOUNT NAME	FY16 ACTUAL	FY17 ACTUAL	FY18 BUDGET	FY18 Actual as of 1/31/18	FY19 BUDGET	Variance
1103	5095-100	Pmts for Jail Use-Work Release	60,324	48,400	40,000	38,064	40,000	0
	5095-200	Pmts for Jail Use-Ice Housing	5,043,775	5,519,888	5,200,000	2,776,741	5,200,000	0
	5095-400	Pmts for Jail Use-State Housing	36,810	49,680	50,000	62,820	50,000	0
	5095-500	Pmts for Jail Use-Weekenders	9,082	9,830	5,000	4,323	5,000	0
	5095-600	Pmts for Jail Use-Social Security	14,000	10,400	10,000	7,800	10,000	0
	5095-700	Pmts for Jail Use-State Medical Records Reimb	20,090	26,570	20,000	5,030	20,000	0
TOTAL			5,184,081	5,664,767	5,325,000	2,894,778	5,325,000	0

7

Department: 1103 - Jail			FY2019 Expense Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount	
Department: 1103 - Jail									
PERS SVCS - Personnel Services									
6000.100	Personnel Services Salaries	5,751,853.00	5,787,688.00	(35,835.00)	-1%	2,804,686.46	5,436,174.56	5,167,895.07	
6000.400	Personnel Services Overtime Pay	20,556.00	20,556.00	-	0%	11,156.45	21,508.03	17,387.72	
Account Classification Total: PERS SVCS - Personnel Services			5,772,409.00	5,808,244.00	(35,835.00)	-1%	2,815,842.91	5,457,682.59	5,185,282.79
SUPP & MAT - Supplies & Materials									
6100.050	Administrative Expense Background Checks	-	-	-	N/A	-	622.06	107.56	
6100.100	Administrative Expense Dues and Subscriptions	125.00	125.00	-	0%	125.00	311.00	100.00	
6100.190	Administrative Expense Office Supplies	6,750.00	6,750.00	-	0%	939.41	5,460.72	5,819.38	
6110.080	Supplies & Equipment Computer Repairs & Supplies	-	-	-	N/A	71.98	-	-	
6110.090	Supplies & Equipment Computers & Printers	15,828.00	6,857.00	8,971.00	131%	3,992.10	1,448.44	5,338.43	
6110.190	Supplies & Equipment Law Enforcement Equipment	3,000.00	1,500.00	1,500.00	100%	123.54	1,090.87	1,675.18	
6110.200	Supplies & Equipment Lawn Equipment & Maintenance	2,278.00	-	2,278.00	N/A	-	-	8,000.00	
6110.245	Supplies & Equipment Mobile Phones	-	-	-	N/A	-	372.29	-	
6110.270	Supplies & Equipment Office Equipment Repairs	-	-	-	N/A	-	178.00	-	
6110.290	Supplies & Equipment Other Office Equipment	-	-	-	N/A	-	722.00	-	
6110.320	Supplies & Equipment Radio Supplies	5,000.00	4,000.00	1,000.00	25%	4,134.00	1,814.00	2,274.25	
6130.010	Equipment Maintenance Copier Lease	6,000.00	6,000.00	-	0%	1,732.96	5,532.07	5,198.88	
6130.020	Equipment Maintenance Equipment Annual Maint Contr.	-	-	-	N/A	-	2,561.00	-	
6130.040	Equipment Maintenance MILES Computer Chg/MDT User Fees	400.00	400.00	-	0%	140.00	336.00	389.37	
6130.070	Equipment Maintenance Software Maintenance Agreements	21,945.00	21,945.00	-	0%	20,699.08	22,092.34	18,950.05	
6150.040	Uniforms & Personal Equipment Uniform Allowance	42,750.00	42,750.00	-	0%	38,100.00	38,709.79	38,250.00	
6150.050	Uniforms & Personal Equipment Uniforms	20,415.00	2,000.00	18,415.00	921%	1,466.99	6,525.88	4,606.46	
6190.005	Inmate Expenses Alcohol/Drug Testing Supplies	-	500.00	(500.00)	-100%	-	-	-	
6190.010	Inmate Expenses Food Services	800,000.00	800,000.00	-	0%	326,606.20	644,751.90	785,977.61	
6190.020	Inmate Expenses Hospital & Physicians Charges	65,000.00	65,000.00	-	0%	40,264.79	62,175.93	53,675.53	
6190.030	Inmate Expenses Inmate Supplies & Services	15,000.00	15,000.00	-	0%	9,741.14	14,133.26	10,661.74	
6190.040	Inmate Expenses Jail Dentist	12,000.00	12,000.00	-	0%	8,670.00	16,634.00	11,955.00	
6190.070	Inmate Expenses Kitchen Supplies	6,000.00	6,000.00	-	0%	876.74	5,360.33	5,657.88	
6190.080	Inmate Expenses Medical Supplies	55,000.00	55,000.00	-	0%	8,302.43	27,130.45	49,567.27	
6190.090	Inmate Expenses Pharmaceutical	140,000.00	140,000.00	-	0%	30,617.38	132,538.70	125,434.01	
6190.100	Inmate Expenses Processing Supplies	16,000.00	16,000.00	-	0%	3,380.00	6,014.61	15,203.78	
Account Classification Total: SUPP & MAT - Supplies & Materials			1,233,491.00	1,201,827.00	31,664.00	3%	499,983.74	996,515.64	1,148,842.38
MAINT & SVCS - Maintenance & Services									
6190.075	Inmate Expenses Medical Contract	1,224,960.00	1,193,919.00	31,041.00	3%	596,959.38	1,142,106.02	1,008,391.56	
6510.020	Legal Services County Attorney Expenses	250.00	250.00	-	0%	537.41	194.06	14.93	

2

Department: 1103 - Jail			FY2019 Expense Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount	
6530.050	Consulting Services Crisis/Fitness for Duty	1,000.00	1,000.00	-	0%	-	-	(350.00)	
6530.080	Consulting Services Physicals, Shots & Drug Testing	500.00	500.00	-	0%	-	-	65.56	
6530.090	Consulting Services Pre-Employment Physicals	-	-	-	N/A	-	-	3,150.00	
6530.115	Consulting Services Psychological Services	2,500.00	2,500.00	-	0%	1,050.00	4,550.00	2,107.00	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	10,000.00	10,000.00	-	0%	2,701.44	5,655.63	6,303.53	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	2,500.00	2,500.00	-	0%	1,312.80	2,055.17	3,648.70	
6540.040	Vehicle Operating Expenses Vehicle Registration	100.00	200.00	(100.00)	-50%	-	100.00	-	
6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	300.00	300.00	-	0%	-	99.95	-	
6550.010	Building Site Expenses Building/Property Improvement	8,400.00	-	8,400.00	N/A	-	-	-	
6550.020	Building Site Expenses Buildings & Grounds Maintenance	-	-	-	N/A	6,636.30	-	117.25	
6550.050	Building Site Expenses Custodial Supplies	65,325.00	65,325.00	-	0%	33,515.28	69,776.43	66,679.38	
6550.060	Building Site Expenses Electricity	240,000.00	240,000.00	-	0%	110,085.79	247,170.61	231,328.36	
6550.081	Building Site Expenses Fire Extinguishers	1,550.00	1,550.00	-	0%	305.34	459.00	965.75	
6550.090	Building Site Expenses General Maintenance Repairs	55,000.00	55,000.00	-	0%	34,294.92	46,471.08	56,347.80	
6550.100	Building Site Expenses Generator Services & Repairs	-	-	-	N/A	-	309.50	928.50	
6550.110	Building Site Expenses Heating Fuel Oil	235,000.00	235,000.00	-	0%	-	143,641.42	105,237.77	
6550.180	Building Site Expenses Pest Control/Termite Insp	500.00	500.00	-	0%	72.00	234.00	240.00	
6550.230	Building Site Expenses Security System Expenses	-	-	-	N/A	1,945.79	-	-	
6550.250	Building Site Expenses Sprinkler Testing	1,700.00	1,700.00	-	0%	810.00	1,600.00	1,580.00	
6550.270	Building Site Expenses Telephone	14,000.00	14,000.00	-	0%	5,098.14	14,527.73	11,544.02	
6550.280	Building Site Expenses Tipping Fees	-	-	-	N/A	-	418.62	4,652.08	
6550.300	Building Site Expenses Trash Removal	4,600.00	4,600.00	-	0%	1,917.60	4,196.72	-	
6550.310	Building Site Expenses Water & Sewer	240,000.00	240,000.00	-	0%	102,746.61	202,898.06	190,216.70	
6700.050	Other Maint. & Svcs Phone Service	650.00	650.00	-	0%	-	172.64	214.00	
6700.700	Other Maint. & Svcs Prison Labor	9,000.00	9,000.00	-	0%	2,819.00	10,664.00	9,686.00	
6900.025	Advertising Legal Advertisements	-	-	-	N/A	-	109.00	-	
Account Classification Total: MAINT & SVCS - Maintenance & Services		2,117,835.00	2,078,494.00	39,341.00	2%	902,807.80	1,897,409.64	1,703,068.89	
OTHR CHGS - Other Charges									
7000.060	Travel, Training & Expense Educational Training	7,500.00	7,500.00	-	0%	2,442.00	7,256.00	7,920.00	
7000.090	Travel, Training & Expense Firearms Training	3,850.00	3,850.00	-	0%	3,801.24	2,818.40	3,814.00	
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	1,506.00	1,506.00	-	0%	-	1,967.85	1,446.00	
Account Classification Total: OTHR CHGS - Other Charges		12,856.00	12,856.00	-	0%	6,243.24	12,042.25	13,180.00	
CAP EQ - Capital Equipment									
9010.010	Capital Equipment New Vehicles	46,000.00	74,000.00	(28,000.00)	-38%	-	41,042.03	-	

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Department: 1103 - Jail			FY2019 Expense Budget Request						
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount	
9010.020	Capital Equipment Public Safety Electronic Equipmt	-	-	-	N/A	-	56,863.43	-	
9010.050	Capital Equipment Building Improvements	-	-	-	N/A	-	42,271.00	-	
9010.070	Capital Equipment Heavy Equipment	22,875.00	-	22,875.00	N/A	-	-	-	
9010.100	Capital Equipment Furniture & Fixtures	-	18,000.00	(18,000.00)	-100%	16,333.45	-	-	
Account Classification Total: CAP EQ - Capital Equipment		68,875.00	92,000.00	(23,125.00)	-25%	16,333.45	140,176.46	-	
Department Total: 1103 - Jail		9,205,466.00	9,193,421.00	12,045.00	0%	4,241,211.14	8,503,826.58	8,050,374.06	

7

REVENUE

ELECTIONS DEPARTMENT

<u>Dept #</u>	<u>NWS G/L</u> <u>Acct #</u>	<u>G/L ACCOUNT NAME</u>	<u>FY16 ACTUAL</u>	<u>FY17 ACTUAL</u>	<u>FY18 BUDGET</u>	<u>FY18 Actual as</u> <u>of 1/31/18</u>	<u>FY19 BUDGET</u>	<u>Variance</u>
1006	4260	Rents/State Revenue	0	0	3,600	0	35,000	31,400
	5070-600	Sale of Publications-election	573	731	300	852	500	200
	5142	Election Filing Fee	38	0	500	0	0	(500)
TOTAL			612	731	4,400	852	35,500	31,100

Department: 1006 - Elections Office

FY2019 Expense Budget Request

Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
Department: 1006 - Elections Office								
<i>PERS SVCS - Personnel Services</i>								
6000.100	Personnel Services Salaries	15,000.00	15,000.00	-	0%	7,500.09	15,000.18	15,000.18
6000.500	Personnel Services State Employee Salary & Benefit	462,401.00	383,362.00	79,039.00	21%	170,681.90	413,196.70	406,816.77
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		477,401.00	398,362.00	79,039.00	20%	178,181.99	428,196.88	421,816.95
<i>SUPP & MAT - Supplies & Materials</i>								
6100.010	Administrative Expense Administrative Expenses	-	-	-	N/A	-	-	29.86
6100.100	Administrative Expense Dues and Subscriptions	575.00	575.00	-	0%	300.00	575.00	850.00
6100.110	Administrative Expense Envelopes	1,000.00	1,000.00	-	0%	-	834.00	-
6100.180	Administrative Expense National Voter Regis Postcards	646.00	490.00	156.00	32%	-	-	47.00
6100.190	Administrative Expense Office Supplies	8,500.00	8,500.00	-	0%	2,295.69	5,806.51	8,532.49
6100.210	Administrative Expense Paper	750.00	750.00	-	0%	119.96	732.85	784.39
6110.090	Supplies & Equipment Computers & Printers	6,740.00	3,380.00	3,360.00	99%	323.47	7,042.85	449.98
6110.245	Supplies & Equipment Mobile Phones	1,440.00	1,440.00	-	0%	423.97	1,341.53	648.10
6110.290	Supplies & Equipment Other Office Equipment	-	-	-	N/A	-	699.99	745.00
6110.440	Supplies & Equipment Voting Machines	120,616.00	108,836.00	11,780.00	11%	21,342.86	72,105.17	132,662.78
6120.010	Voting Machine & Poll Expenses Absentee Ballot Expenses	3,000.00	3,000.00	-	0%	-	-	380.00
6120.020	Voting Machine & Poll Expenses Ballot Expenses	4,550.00	4,550.00	-	0%	-	-	-
6120.030	Voting Machine & Poll Expenses Demo Pay	1,000.00	1,000.00	-	0%	-	-	-
6120.040	Voting Machine & Poll Expenses Election Board Member Mileage	2,500.00	2,500.00	-	0%	-	2,766.19	3,559.21
6120.050	Voting Machine & Poll Expenses Election Cell Phone	2,025.00	2,025.00	-	0%	-	-	-
6120.060	Voting Machine & Poll Expenses Election Judge Expense	108,700.00	106,300.00	2,400.00	2%	1,146.15	81,376.51	80,813.63
6120.070	Voting Machine & Poll Expenses Election Judge Training Material	9,600.00	9,600.00	-	0%	448.00	-	5,526.00
6120.080	Voting Machine & Poll Expenses Poll Rent & School Expense	2,450.00	3,500.00	(1,050.00)	-30%	-	3,500.00	3,500.00
6120.090	Voting Machine & Poll Expenses Specimen Ballot Expense	22,000.00	22,000.00	-	0%	-	19,399.13	19,437.43
6120.095	Voting Machine & Poll Expenses State Allocation County Share	5,370.00	4,643.00	727.00	16%	1,896.12	54,350.84	-
6120.110	Voting Machine & Poll Expenses Voter Notification Cards	1,650.00	1,650.00	-	0%	785.00	1,262.00	1,845.00
6120.120	Voting Machine & Poll Expenses Voting Machine Supplies	6,000.00	6,000.00	-	0%	-	-	939.59
6130.010	Equipment Maintenance Copier Lease	1,627.00	1,627.00	-	0%	542.12	1,760.19	2,797.16

Department: 1006 - Elections Office			FY2019 Expense Budget Request					
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
6130.070	Equipment Maintenance Software Maintenance Agreements	5,105.00	5,560.00	(455.00)	-8%	1,368.04	235.99	1,368.04
6130.100	Equipment Maintenance Other Equipment Lease	1,769.00	-	1,769.00	N/A	1,059.21	-	-
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		317,613.00	298,926.00	18,687.00	6%	32,050.59	253,788.75	264,915.66
<i>MAINT & SVCS - Maintenance & Services</i>								
6530.150	Consulting Services Temporary Clerical Staff	46,800.00	14,400.00	32,400.00	225%	-	9,296.19	10,295.73
6550.030	Building Site Expenses Carpet/VCT Cleaning	300.00	300.00	-	0%	-	429.89	-
6550.040	Building Site Expenses Cleaning Contract	2,700.00	2,700.00	-	0%	1,133.00	2,472.00	2,678.00
6550.050	Building Site Expenses Custodial Supplies	625.00	625.00	-	0%	125.80	195.43	360.67
6550.060	Building Site Expenses Electricity	8,000.00	6,000.00	2,000.00	33%	2,049.79	5,959.54	5,542.22
6550.080	Building Site Expenses Fire Alarm Testing	250.00	250.00	-	0%	-	250.00	250.00
6550.081	Building Site Expenses Fire Extinguishers	100.00	75.00	25.00	33%	-	19.94	20.00
6550.090	Building Site Expenses General Maintenance Repairs	2,000.00	2,000.00	-	0%	279.45	670.06	931.58
6550.125	Building Site Expenses HVAC Repairs/Replacement	-	-	-	N/A	-	1,986.63	-
6550.170	Building Site Expenses Office Rent/Lease	75,000.00	7,200.00	67,800.00	942%	-	-	-
6550.180	Building Site Expenses Pest Control/Termite Insp	1,100.00	1,100.00	-	0%	-	963.44	921.00
6550.220	Building Site Expenses Security Alarm Monitoring	750.00	204.00	546.00	268%	51.00	204.00	493.00
6550.270	Building Site Expenses Telephone	5,080.00	5,080.00	-	0%	1,300.09	3,386.84	3,864.35
6550.280	Building Site Expenses Tipping Fees	-	-	-	N/A	-	10.00	-
6550.310	Building Site Expenses Water & Sewer	400.00	400.00	-	0%	182.64	365.28	365.28
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		143,105.00	40,334.00	102,771.00	255%	5,121.77	26,209.24	25,721.83
<i>OTHR CHGS - Other Charges</i>								
7000.020	Travel, Training & Expense Board Member Allowance	2,064.00	2,064.00	-	0%	208.41	1,000.00	1,000.00
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	9,177.00	7,045.00	2,132.00	30%	3,074.76	1,413.98	3,830.35
7000.115	Travel, Training & Expense Mileage	1,500.00	1,500.00	-	0%	520.24	1,846.04	4,444.03
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		12,741.00	10,609.00	2,132.00	20%	3,803.41	4,260.02	9,274.38
Department Total: 1006 - Elections Office		950,860.00	748,231.00	202,629.00	27%	219,157.76	712,454.89	721,728.82

REVENUE

Commission on Aging

<u>Dept #</u>	<u>NWS G/L</u> <u>Acct #</u>	<u>G/L ACCOUNT NAME</u>	<u>FY16 ACTUAL</u>	<u>FY17 ACTUAL</u>	<u>FY18 BUDGET</u>	<u>FY18 Actual as</u> <u>of 1/31/18</u>	<u>FY19 BUDGET</u>	<u>Variance</u>
1401	5688	Maryland Dept of Aging Pass Thru	83,322	83,251	25,000	0	0	(25,000)
TOTAL			83,322	83,251	25,000	0	0	(25,000)

7

Department: 1401 - Commission on Aging		FY2019 Expense Budget Request							
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount	
Department: 1401 - Commission on Aging									
<i>SUPP & MAT - Supplies & Materials</i>									
6100.165	Administrative Expense Meeting Expense	-	-	-	N/A	-	2,000.00	1,900.00	
6100.190	Administrative Expense Office Supplies	500.00	1,100.00	(600.00)	-55%	550.00	500.00	700.00	
6110.090	Supplies & Equipment Computers & Printers	500.00	500.00	-	0%	250.00	500.00	1,400.00	
6110.295	Supplies & Equipment Program Supplies and Equipment	500.00	500.00	-	0%	250.00	500.00	950.00	
6160.065	Grant Programs Md Dept of Aging	25,000.00	25,000.00	-	0%	-	83,251.00	83,320.75	
Account Classification Total: SUPP & MAT - Supplies & Materials		26,500.00	27,100.00	(600.00)	-2%	1,050.00	86,751.00	88,270.75	
<i>MAINT & SVCS - Maintenance & Services</i>									
6530.010	Consulting Services Annual Audit Fees	-	-	-	N/A	-	-	8,000.00	
6530.030	Consulting Services Computer Services	300.00	600.00	(300.00)	-50%	300.00	300.00	2,000.00	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	2,500.00	2,500.00	-	0%	1,250.00	1,000.00	5,000.00	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	-	-	-	N/A	-	500.00	2,500.00	
6550.020	Building Site Expenses Buildings & Grounds Maintenance	700.00	700.00	-	0%	-	-	-	
6550.030	Building Site Expenses Carpet/VCT Cleaning	14,700.00	14,700.00	-	0%	6,038.03	20,707.59	8,754.40	
6550.040	Building Site Expenses Cleaning Contract	32,200.00	32,200.00	-	0%	17,335.25	32,665.33	32,978.88	
6550.045	Building Site Expenses COA Utilities Appropriation	400.00	400.00	-	0%	200.00	400.00	4,500.00	
6550.050	Building Site Expenses Custodial Supplies	2,800.00	2,800.00	-	0%	1,943.36	3,103.06	4,027.20	
6550.060	Building Site Expenses Electricity	48,700.00	46,000.00	2,700.00	6%	19,250.00	48,000.00	50,900.00	
6550.080	Building Site Expenses Fire Alarm Testing	2,700.00	2,700.00	-	0%	250.00	2,794.76	1,761.50	
6550.081	Building Site Expenses Fire Extinguishers	500.00	500.00	-	0%	-	210.33	832.18	
6550.085	Building Site Expenses Generator Fuel Oil	200.00	200.00	-	0%	-	119.10	814.03	
6550.090	Building Site Expenses General Maintenance Repairs	26,000.00	26,000.00	-	0%	10,735.36	22,689.58	21,738.44	
6550.100	Building Site Expenses Generator Services & Repairs	700.00	700.00	-	0%	508.75	1,446.18	1,017.50	
6550.110	Building Site Expenses Heating Fuel Oil	7,500.00	7,500.00	-	0%	2,469.89	3,881.11	3,580.19	
6550.120	Building Site Expenses Heating Propane	43,500.00	40,800.00	2,700.00	7%	20,400.00	45,000.00	46,500.00	
6550.124	Building Site Expenses HVAC Loop Water Treatment	900.00	900.00	-	0%	369.00	1,041.00	975.00	
6550.140	Building Site Expenses Internet Access	4,600.00	5,200.00	(600.00)	-12%	2,600.00	4,500.00	4,575.00	
6550.180	Building Site Expenses Pest Control/Termite Insp	1,300.00	1,300.00	-	0%	282.00	954.00	960.00	
6550.220	Building Site Expenses Security Alarm Monitoring	1,250.00	1,250.00	-	0%	310.76	1,238.96	1,244.96	
6550.250	Building Site Expenses Sprinkler Testing	2,700.00	2,700.00	-	0%	1,380.00	2,730.00	2,700.00	
6550.255	Building Site Expenses Stormwater Utility Fee	500.00	500.00	-	0%	-	-	-	
6550.270	Building Site Expenses Telephone	10,200.00	18,100.00	(7,900.00)	-44%	9,355.29	19,982.64	17,542.06	
6550.280	Building Site Expenses Tipping Fees	600.00	600.00	-	0%	222.00	343.45	122.95	

Department: 1401 - Commission on Aging

FY2019 Expense Budget Request

Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount
6550.300	Building Site Expenses Trash Removal	2,100.00	2,100.00	-	0%	857.90	2,160.72	2,140.84
6550.310	Building Site Expenses Water & Sewer	5,900.00	5,900.00	-	0%	2,905.02	6,063.86	5,889.66
Account Classification Total: MAINT & SVCS - Maintenance & Services		213,450.00	216,850.00	(3,400.00)	-2%	98,962.61	221,831.67	231,054.79
OTHR CHGS - Other Charges								
7000.060	Travel, Training & Expense Educational Training	4,000.00	3,800.00	200.00	5%	1,900.00	1,000.00	1,000.00
7000.070	Travel, Training & Expense Expense Allowance	3,000.00	2,600.00	400.00	15%	1,300.00	1,000.00	1,000.00
7140.010	Commission on Aging Appropriatio Aging Audit	8,100.00	8,100.00	-	0%	4,050.00	9,000.00	6,000.00
7140.020	Commission on Aging Appropriatio Aging Insurance	3,200.00	3,200.00	-	0%	1,600.00	3,900.00	3,000.00
7140.030	Commission on Aging Appropriatio Aging Programs	12,000.00	12,000.00	-	0%	6,000.00	12,000.00	-
7140.035	Commission on Aging Appropriatio County Shr Kitchen Salary & Frno	-	-	-	N/A	-	20,000.00	22,000.00
7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	773,800.00	736,000.00	37,800.00	5%	368,000.00	556,400.00	533,035.00
7140.050	Commission on Aging Appropriatio Meal Supplies	2,500.00	2,500.00	-	0%	1,250.00	4,500.00	5,000.00
7140.055	Commission on Aging Appropriatio Co. Shr. MealOnWheel Salary & Fr	59,500.00	54,000.00	5,500.00	10%	27,000.00	54,000.00	59,800.00
7140.070	Commission on Aging Appropriatio Senior Meals	3,000.00	3,000.00	-	0%	1,500.00	7,200.00	8,000.00
7140.080	Commission on Aging Appropriatio Senior Ride Administrative Exp	10,000.00	10,000.00	-	0%	5,000.00	10,000.00	10,000.00
7140.090	Commission on Aging Appropriatio Senior Ride Service	34,100.00	31,400.00	2,700.00	9%	15,700.00	40,000.00	40,250.00
7140.100	Commission on Aging Appropriatio Board of Directors	500.00	500.00	-	0%	250.00	500.00	500.00
Account Classification Total: OTHR CHGS - Other Charges		913,700.00	867,100.00	46,600.00	5%	433,550.00	719,500.00	689,585.00
Department Total: 1401 - Commission on Aging		1,153,650.00	1,111,050.00	42,600.00	4%	533,562.61	1,028,082.67	1,008,910.54

W

REVENUE

Development Review & Permitting

Dept #	NWS G/L Acct #	G/L ACCOUNT NAME	FY16 ACTUAL	FY17 ACTUAL	FY18 BUDGET	FY18 Actual As	FY19 BUDGET	Variance
						of 1/31/18		
1008	4230 *	Trailer Park Excise Tax	117,412	118,317	100,000	56,368	0	(100,000)
	4905	Vending Machine License	85,090	89,480	86,000	22,355	100,000	14,000
	4915	Occupational Licenses	36,545	5,425	35,000	24,350	5,700	(29,300)
	4925	Tourist & Trailer Permits	6,395	10,960	8,000	585	8,000	0
	4927 **	Rental License Fee	0	0	0	0	0	0
	4930	Building Permits	234,431	231,593	215,000	180,519	250,000	35,000
	4932	Electrical permits	17,985	18,600	16,000	9,910	18,650	2,650
	4955	Raffle Permits	1,750	1,825	1,800	850	1,800	0
	5060	Zoning Fees	0	0	0	0	0	0
	5060-100	Zoning Fees-brdof zoning appeals	13,975	18,600	15,000	14,150	18,000	3,000
	5060-300	Zoning Fees-site plan review	11,996	9,260	9,000	6,875	11,000	2,000
	5060-400	Zoning Fees-rezoning fee	9,761	8,189	2,000	3,660	4,000	2,000
	5060-500	Zoning Fees-subdivision review fee	7,960	10,005	9,000	6,510	12,000	3,000
	5060-600	License & Permit Text Amend Applic Fee	2,450	2,450	1,000	700	2,000	1,000
	5070-300	Document Sales	912	727	1,000	294	1,000	0
	5085	Liquor Advertising Fees	1,800	2,220	2,500	780	2,500	0
	5150	Housing Program Fees	0	0	0	0	0	0
	5150-100	Housing Program Fees-Program Income	0	698	0	11,049	0	0
	5515	DHCD Housing Admin Fees	3,408	8,930	7,000	0	7,000	0
	5517	Other Housing Rehab Income	0	0	2,500	0	4,000	1,500
	5625	CDBG Grant -Housing	123,016	124,802	150,000	0	150,000	0
TOTAL			674,886	662,081	660,800	338,954	595,650	(65,150)

* Trailer Park Excise Tax Transferred to Treasurer Office FY19 Budget

** Rental License Fee added FY2019

H

Department: 1008 - Development, Review & Perm FY2019 Expense Budget Request									
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount	
Department: 1008 - Development, Review & Permits									
PERS SVCS - Personnel Services									
6000.100	Personnel Services Salaries	1,370,042.00	1,324,167.00	45,875.00	3%	633,139.26	1,229,337.38	1,246,704.16	
Account Classification Total: PERS SVCS - Personnel Services		1,370,042.00	1,324,167.00	45,875.00	3%	633,139.26	1,229,337.38	1,246,704.16	
SUPP & MAT - Supplies & Materials									
6100.010	Administrative Expense Administrative Expenses	60.00	60.00	-	0%	25.25	61.50	182.00	
6100.060	Administrative Expense Books and Publications	1,100.00	1,100.00	-	0%	529.42	1,465.04	492.68	
6100.070	Administrative Expense International Bldg Code Supplies	500.00	2,000.00	(1,500.00)	-75%	-	-	1,239.36	
6100.080	Administrative Expense Copier Supplies	75.00	75.00	-	0%	-	-	-	
6100.100	Administrative Expense Dues and Subscriptions	1,936.00	1,936.00	-	0%	250.00	1,589.00	1,806.50	
6100.110	Administrative Expense Envelopes	1,500.00	1,500.00	-	0%	380.00	903.14	1,186.59	
6100.190	Administrative Expense Office Supplies	2,625.00	2,625.00	-	0%	640.71	1,790.01	2,431.01	
6100.210	Administrative Expense Paper	1,500.00	1,500.00	-	0%	439.91	1,484.29	1,243.13	
6100.230	Administrative Expense Postage & Freight	150.00	150.00	-	0%	48.82	53.35	-	
6100.240	Administrative Expense Printing Expense	1,500.00	1,500.00	-	0%	298.00	1,453.55	1,707.96	
6110.080	Supplies & Equipment Computer Repairs & Supplies	750.00	750.00	-	0%	279.17	-	-	
6110.090	Supplies & Equipment Computers & Printers	2,928.00	3,220.00	(292.00)	-9%	2,281.68	-	-	
6110.140	Supplies & Equipment GIS Mapping Supplies	3,200.00	2,500.00	700.00	28%	277.16	2,264.24	1,324.62	
6110.245	Supplies & Equipment Mobile Phones	3,000.00	3,000.00	-	0%	854.10	2,071.27	2,124.16	
6110.270	Supplies & Equipment Office Equipment Repairs	300.00	300.00	-	0%	-	-	-	
6110.340	Supplies & Equipment Safety Program Equipment	150.00	150.00	-	0%	-	-	-	
6110.390	Supplies & Equipment Small Equipment	500.00	500.00	-	0%	-	-	-	
6130.010	Equipment Maintenance Copier Lease	5,663.00	5,663.00	-	0%	2,010.36	8,167.42	5,408.28	
6130.020	Equipment Maintenance Equipment Annual Maint Contr.	1,100.00	-	1,100.00	N/A	-	-	1,335.04	
6130.060	Equipment Maintenance Software Licensing	700.00	830.00	(130.00)	-16%	1,100.00	171.02	171.02	
6170.080	Program Expense Special Loans Administration	22,000.00	22,000.00	-	0%	13,680.00	21,510.00	22,020.00	
6180.010	Housing Rehabilitation Program CDBG Advertising	2,400.00	2,400.00	-	0%	401.25	691.00	1,109.71	
6180.020	Housing Rehabilitation Program CDBG Appraisals & Credit Reports	2,400.00	2,400.00	-	0%	(474.27)	446.93	1,063.16	
6180.030	Housing Rehabilitation Program CDBG Consulting	30,300.00	30,300.00	-	0%	9,390.00	29,640.00	28,890.00	
6180.040	Housing Rehabilitation Program CDBG Housing Rehab Grant	150,000.00	150,000.00	-	0%	1,850.00	124,801.80	123,015.86	
6180.050	Housing Rehabilitation Program Housing Rental & Disability Cons	2,800.00	2,800.00	-	0%	-	1,768.82	240.00	
6180.060	Housing Rehabilitation Program Lead Paint Contract Inspections	23,000.00	20,000.00	3,000.00	15%	1,450.00	21,146.50	6,740.50	
6180.070	Housing Rehabilitation Program Program Income Expense	-	-	-	N/A	-	698.00	-	

Department: 1008 - Development, Review & Perm FY2019 Expense Budget Request									
Account Number	Account Description	2019 Department Requested	2018 Adopted Budget	\$ Variance	% Variance	2018 YTD Dec 2017	2017 Actual Amount	2016 Actual Amount	
6180.080	Housing Rehabilitation Program Special Loan Fee Expense	7,000.00	7,000.00	-	0%	2,345.00	6,054.99	3,407.75	
Account Classification Total: SUPP & MAT - Supplies & Materials		269,137.00	266,259.00	2,878.00	1%	38,056.56	228,231.87	207,139.33	
MAINT & SVCS - Maintenance & Services									
6510.010	Legal Services Board/Commission Attorney	25,000.00	22,500.00	2,500.00	11%	13,075.00	18,950.00	16,585.00	
6510.020	Legal Services County Attorney Expenses	2,250.00	2,250.00	-	0%	612.06	1,866.00	1,761.48	
6510.050	Legal Services Court Reporters	3,500.00	3,500.00	-	0%	1,330.00	3,410.00	3,610.00	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	10,000.00	10,000.00	-	0%	4,962.72	7,656.38	8,778.20	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	5,000.00	5,000.00	-	0%	1,970.10	5,995.60	5,616.38	
6550.081	Building Site Expenses Fire Extinguishers	-	-	-	N/A	-	97.70	186.80	
6550.270	Building Site Expenses Telephone	1,995.00	1,995.00	-	0%	692.10	2,446.35	3,554.91	
6700.050	Other Maint. & Svcs Phone Service	375.00	375.00	-	0%	-	-	-	
6900.025	Advertising Legal Advertisements	12,000.00	10,000.00	2,000.00	20%	4,692.68	12,357.30	11,103.91	
Account Classification Total: MAINT & SVCS - Maintenance & Services		60,120.00	55,620.00	4,500.00	8%	27,334.66	52,779.33	51,196.68	
OTHR CHGS - Other Charges									
7000.020	Travel, Training & Expense Board Member Allowance	13,450.00	13,450.00	-	0%	5,148.28	10,272.70	8,685.87	
7000.040	Travel, Training & Expense Continuing Education/Certificati	650.00	200.00	450.00	225%	100.00	150.00	-	
7000.060	Travel, Training & Expense Educational Training	3,000.00	3,000.00	-	0%	64.00	722.00	199.00	
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	3,940.00	2,981.00	959.00	32%	-	462.20	664.00	
Account Classification Total: OTHR CHGS - Other Charges		21,040.00	19,631.00	1,409.00	7%	5,312.28	11,606.90	9,548.87	
INTFND CHGS - Interfund Charges									
8010.110	Interfund Water & Wastewater Enterprise Ch	(14,675.00)	(13,973.00)	(702.00)	5%	(6,986.20)	(13,166.40)	(21,445.32)	
8010.200	Interfund DRP Chargeback - Engr Svcs	(60,297.00)	(60,297.00)	-	0%	-	(56,837.00)	(55,451.00)	
Account Classification Total: INTFND CHGS - Interfund Charges		(74,972.00)	(74,270.00)	(702.00)	1%	(6,986.20)	(70,003.40)	(76,896.32)	
CAP EQ - Capital Equipment									
9010.010	Capital Equipment New Vehicles	60,000.00	-	60,000.00	N/A	-	-	-	
9010.060	Capital Equipment Other	-	23,000.00	(23,000.00)	-100%	9,495.00	-	-	
Account Classification Total: CAP EQ - Capital Equipment		60,000.00	23,000.00	37,000.00	161%	9,495.00	-	-	
Department Total: 1008 - Development, Review & Permits		1,705,367.00	1,614,407.00	90,960.00	6%	706,351.56	1,451,952.08	1,437,692.72	

6