AGENDA
WORCESTER COUNTY COMMISSIONERS
Worcester County Government Center, Room 1101, One West Market Street, Snow Hill, Maryland 21863

FISCAL YEAR 2023
Budget Meetings

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

Budget Work Session; Tuesday, March 29, 2022

9:00am	Call to Order meet with Departments -FY2023 Budget Request	Department #
9:01am	Board of Education, Lou Taylor	1505
	Public Works Admin/Fleet, Dallas Baker/Derrick Babcock	1203
	Roads, Kevin Lynch	1202
	Maintenance, Mike Hutchinson	1201
	Mosquito, Mike Hutchinson	1302
	Break	
	State's Attorney, Kris Heiser	1004
	Economic Development, Melanie Pursel	1801
	Tourism, Melanie Pursel	1803
12:00 NOON-	***Lunch***	
1:00 PM-	Fire Marshall, Matt Owens	1104
	Fire Training Center, Matt Owens	1105.197
	Extension Office, Karen Reddersen	1701
	Volunteer Fire and Ambulance, Chief Bowers	1105
	County Administration, Weston Young	1001
	Other General Government	1090
	Taxes Shared w/Towns	1901
	Grants to Town	1902
	Wor-Wic	1502
	Benefits	1950
	Social Service Groups (non-profit book)	1402
	Recreation & Culture (non-profit book)	1604
4:00pm	***Adjourn***	

AGENDAS ARE SUBJECT TO CHANGE UNTIL THE TIME OF CONVENING

FY23 Department Request

1505 - Board of Education

Account	Account Description	2023 Department Requested	2022 Adopted Budget	$ Variance	% Variance	2022 Actual YTD 12/31/21	2021 Actual Amount	2020 Actual Amount
EXPENSE								
Department **1505 - Board of Education**								
Other Charges								
7120.010	Other Non-Matching Expenses Appropriation for Board of Educ.	99,985,947.00	96,041,968.00	3,943,979.00	4.1%	46,977,592.00	93,692,139.00	90,728,422.00
7120.092	Other Non-Matching Expenses Non-Recurring Board of Ed	-	-	-	N/A	-	-	60,000.00
7120.300	Other Non-Matching Expenses Board of Ed Employee Retirement	697,658.00	660,253.00	37,405.00	5.7%	648,942.00	624,039.00	554,583.00
7120.310	Other Non-Matching Expenses Board of Ed School Building Impr	100,000.00	100,000.00	-	0.0%	-	100,000.00	100,000.00
7120.320	Other Non-Matching Expenses Board of Ed School Construction	-	-	-	N/A	-	-	17,718.20
7120.330	Other Non-Matching Expenses Board of Ed Technology	200,000.00	200,000.00	-	0.0%	-	200,000.00	200,000.00
7120.332	Other Non-Matching Expenses Board of Ed Restricted Programs	-	-	-	N/A	-	27,759.45	51,557.35
	Other Charges Totals	100,983,605.00	97,002,221.00	3,981,384.00	4.1%	47,626,534.00	94,643,937.45	91,712,280.55
	Department **1505 - Board of Education** Totals	100,983,605.00	97,002,221.00	3,981,384.00	4.1%	47,626,534.00	94,643,937.45	91,712,280.55

Board of Education

	FY2023 Request	FY2022 Adopted	($) Difference	(%)
Personnel Services	79,340,670	73,705,080	5,635,590	8%
Supplies & Materials	3,732,333	3,632,333	100,000	3%
Maintenance & Services	8,662,925	8,159,629	503,296	6%
Other Charges	31,832,789	32,105,804	(273,015)	-1%
Interfund Charges	(23,079,654)	(21,095,167)	(1,984,487)	9%
Capital Equipment	494,542	494,542	0	0%
Total Operating Budget	100,983,605	97,002,221	3,981,384	4%
School Debt Service	12,725,856	12,469,356	256,500	2%
Total Operating & Debt Service	113,709,461	109,471,577	4,237,884	4%

WORCESTER COUNTY
BUDGET JUSTIFICATION FORM
FY 2023

Department/Agency Name: DPW - Admin/ Central Fuel and Fleet

Department No.: 100.1203.200

Account Number	Account Name	FY2023 Request	Increase or Decrease ($)	Justification or Explanation
REVENUES:				
TOTAL		$0	$0	
EXPENDITURES:				
200.6100.100	Administrative Exprense, Dues, Licenses & Supscriptions	1,500	1,175	Memberships and Licenses for Dallas Baker & new Deputy Director, Chris Clasing
200.6100.190	Administrsative Expense, Office Supllies	2,000	400	General inflation/increases for supplies
200.6110.245	Supplies & Equipment, Mobile Phones	1,500	200	General inflation/increases for Phones for Dallas Baker, Chris Clasing and Derrick Babcock
200.6150.050	Uniforms & Personal Equipment	500	500	Safety equipment for Dallas Baker and Chris Clasing
200.6530.040	Consulting Services Consulting Services	50,000	50,000	Contigency funds for unanticipated engineering needs throughout the year.
200.6530.070	Consulting Services Ground Water Mon/Closed Landills	60,000	10,000	Sample Numbers required was increase which increased their fees due from us.
200.6530.170	Consulting Services Water & Sewer Consulting	50,000	50,000	Contigency funds for unanticipated engineering needs throughout the year.
200.6900.005	Advertising Bid Advertising	500	400	Rising costs and number of advertisements
200.7000.100	Travel, Training & Expense, Meetings/Conferences/Shows	4,500	2,135	Covering Conference/Meetings for Dallas Baker & new Deputy Director Chris Clasing
210.6550.090	Building Site Expenses General Maintenance Repairs	$12,000	3,400	Increase to cover required annual inspections and repairs to both fuel facilities. Parts and Labor from vendors have increased.
210.9010.050	Capital Equipment Building Improvements	300,000	300,000	Replacement of the old and outdated public works water wastewater above ground fuel facility. This will completely upgrade this facility to all new items.
220.6110.340	Supplies & Equipment Safety Program Equipment	1,000	1,000	Safety budget for Fleet Management to cover safety and first aid items.
220.6110.420	Supplies & Equipment Tools & Supplies	5,000	(3,000)	Decrease due to not needing any specialized tools and equipment this year.
220.6130.075	Equipment Maintenance Software Upgrades	4,800	300	Increase due to annual software price increases.
220.6150.050	Uniforms & Personal Equipment Uniforms	2,000	950	Increase of employee personal uniforms due to rising costs and more items needed.
220.6750.010	Fleet Services Fleet Repairs	160,000	47,000	Increase due to rising cost of repair parts. This increase is also due to a expanding fleet of vehicles.
220.7000.040	Travel, Training & Expense Contnuing Education/Certification	500	500	Fleet mechanics training moved from admin budget to fleet budget.
220.7000.100	Travel, Training & Expense Meetings/Conferences/Shows	1,000	1,000	Increase due to D Babcock attendance at Fleet Expo Conference
TOTAL		$656,800	$465,960	

REVENUES AND EXPENDITURES SHOULD BE KEYED AS POSITIVE (DEBIT) NUMBERS
Justification excludes Personnel Salary Accounts

REVENUE

Public Works

Dept #	G/L Acct #	G/L ACCOUNT NAME	FY20 ACTUAL	FY21 ACTUAL	FY22 BUDGET	FY22 Actual as of 11/30/21	FY23 BUDGET	Variance
1203	5045	EDU Transfer Fees	0	800	0	400	0	0
TOTAL			0	800	0	400	0	0

1203

FY23 Department Request
1203 - Public Works

Account	Account Description	2023 Department Requested	2022 Adopted Budget	$ Variance	% Variance	2022 Actual YTD 12/31/21	2021 Actual Amount	2020 Actual Amount
EXPENSE								
Department **1203 - Public Works**								
Personnel Services								
6000.100	Personnel Services Salaries	549,086.00	598,577.00	(49,491.00)	-8.3%	334,306.20	616,604.51	574,244.02
	Personnel Services Totals	549,086.00	598,577.00	(49,491.00)	-8.3%	334,306.20	616,604.51	574,244.02
Supplies & Materials								
6100.010	Administrative Expense Administrative Expenses	120.00	120.00	-	0.0%	-	2.80	-
6100.060	Administrative Expense Books and Publications	50.00	50.00	-	0.0%	-	-	-
6100.080	Administrative Expense Copier Supplies	300.00	300.00	-	0.0%	-	-	-
6100.100	Administrative Expense Dues, Licenses & Subscriptions	1,650.00	475.00	1,175.00	247.4%	-	375.00	370.00
6100.110	Administrative Expense Envelopes	300.00	300.00	-	0.0%	-	-	-
6100.190	Administrative Expense Office Supplies	2,000.00	1,600.00	400.00	25.0%	832.28	1,821.75	1,402.44
6100.210	Administrative Expense Paper	300.00	300.00	-	0.0%	266.00	-	155.95
6110.080	Supplies & Equipment Computer Repairs & Supplies	300.00	300.00	-	0.0%	-	267.02	-
6110.090	Supplies & Equipment Computers & Printers	-	-	-	N/A	1,250.66	1,635.89	198.42
6110.125	Supplies & Equipment Equipment Maintenance & Repair	590.00	590.00	-	0.0%	-	1,136.01	501.75
6110.245	Supplies & Equipment Mobile Phones	1,500.00	1,300.00	200.00	15.4%	455.41	1,471.97	1,156.57
6110.340	Supplies & Equipment Safety Program Equipment	1,000.00	-	1,000.00	N/A	-	-	-
6110.365	Supplies & Equipment Shop Supplies	2,000.00	2,000.00	-	0.0%	694.49	1,993.81	2,264.26
6110.420	Supplies & Equipment Tools & Supplies	5,000.00	8,000.00	(3,000.00)	-37.5%	6,192.30	7,840.05	7,124.14
6130.010	Equipment Maintenance Copier Lease	2,050.00	2,050.00	-	0.0%	647.88	1,943.64	1,943.64
6130.020	Equipment Maintenance Equipment Annual Maint Contr.	1,000.00	1,000.00	-	0.0%	-	385.00	-
6130.075	Equipment Maintenance Software Upgrades	4,800.00	4,500.00	300.00	6.7%	4,558.97	5,643.14	2,249.00
6150.050	Uniforms & Personal Equipment Uniforms	2,500.00	1,050.00	1,450.00	138.1%	518.22	1,128.42	1,045.29
6170.070	Program Expense Safety Program	225.00	225.00	-	0.0%	-	-	-
	Supplies & Materials Totals	25,685.00	24,160.00	1,525.00	6.3%	15,416.21	25,644.50	18,411.46
Maintenance & Services								
6510.020	Legal Services County Attorney Expenses	-	-	-	N/A	-	-	537.41
6530.040	Consulting Services Consulting Services	50,000.00	-	50,000.00	N/A	-	-	-
6530.065	Consulting Services Gas Monitoring/Remediation	30,000.00	30,000.00	-	0.0%	10,191.16	16,918.99	15,148.89

FY23 Department Request

1203 - Public Works

Account	Account Description	2023 Department Requested	2022 Adopted Budget	$ Variance	% Variance	2022 Actual YTD 12/31/21	2021 Actual Amount	2020 Actual Amount
6530.070	Consulting Services Ground Water Mon/Closed Landfill	60,000.00	50,000.00	10,000.00	20.0%	8,504.09	50,247.52	37,390.55
6530.080	Consulting Services Physicals, Shots & Drug Testing	150.00	150.00	-	0.0%	-	-	-
6530.170	Consulting Services Water & Sewer Consulting	50,000.00	-	50,000.00	N/A	-	-	-
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	8,000.00	8,000.00	-	0.0%	1,899.52	4,141.30	3,798.24
6540.030	Vehicle Operating Expenses Vehicle Maintenance	3,500.00	3,500.00	-	0.0%	1,668.14	2,195.86	3,184.23
6550.043	Building Site Expenses Closed Landfills Maintenance	20,000.00	20,000.00	-	0.0%	7,300.00	3,900.00	3,650.00
6550.090	Building Site Expenses General Maintenance Repairs	12,000.00	8,600.00	3,400.00	39.5%	6,784.75	15,258.75	7,878.25
6550.270	Building Site Expenses Telephone	420.00	420.00	-	0.0%	208.32	410.37	393.40
6550.300	Building Site Expenses Trash Removal	700.00	700.00	-	0.0%	280.50	673.20	673.20
6700.650	Other Maint. & Svcs Tipping Fees	1,700.00	1,700.00	-	0.0%	148.50	1,233.75	1,573.05
6750.010	Fleet Services Fleet Repairs	160,000.00	113,000.00	47,000.00	41.6%	86,174.89	152,071.94	126,591.35
6750.020	Fleet Services Repair Billings	(195,124.00)	(195,124.00)	-	0.0%	(90,165.11)	(192,036.68)	(170,839.06)
6850.010	Central Fuel Facility Fuel Purchases	1,000,000.00	1,000,000.00	-	0.0%	446,128.78	697,415.63	688,143.74
6850.020	Central Fuel Facility Central Fuel Gas Billings	(1,000,000.00)	(1,000,000.00)	-	0.0%	(433,587.64)	(741,514.45)	(681,252.30)
6900.005	Advertising Bid Advertising	500.00	100.00	400.00	400.0%	387.00	158.50	100.75
6900.025	Advertising Legal Advertisements	200.00	200.00	-	0.0%	-	-	-
	Maintenance & Services Totals	202,046.00	41,246.00	160,800.00	389.9%	45,922.90	11,074.68	36,971.70
	Other Charges							
7000.040	Travel, Training & Expense Continuing Education/Certificati	500.00	-	500.00	N/A	-	-	-
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	13,690.00	2,365.00	11,325.00	478.9%	540.00	150.00	410.00
7000.115	Travel, Training & Expense Mileage	500.00	500.00	-	0.0%	-	-	-
	Other Charges Totals	14,690.00	2,865.00	11,825.00	412.7%	540.00	150.00	410.00
	Interfund Charges							
8010.110	Interfund Water & Wastewater Enterprise Ch	(128,813.00)	(171,862.00)	43,049.00	-25.0%	(85,930.92)	(174,671.66)	(167,089.28)
8010.120	Interfund Landfill Enterprise Charges	(33,803.00)	(37,185.00)	3,382.00	-9.1%	(18,592.48)	(39,886.62)	(38,172.70)
8010.200	Interfund DRP Chargeback - Engr Svcs	70,620.00	68,232.00	2,388.00	3.5%	-	68,232.00	-
	Interfund Charges Totals	(91,996.00)	(140,815.00)	48,819.00	-34.7%	(104,523.40)	(146,326.28)	(205,261.98)
	Capital Equipment							
9010.010	Capital Equipment New Vehicles	-	-	-	N/A	-	34,897.00	-
9010.050	Capital Equipment Building Improvements	300,000.00	-	300,000.00	N/A	-	-	6,094.40

FY23 Department Request

1203 - Public Works

Account	Account Description	2023 Department Requested	2022 Adopted Budget	$ Variance	% Variance	2022 Actual YTD 12/31/21	2021 Actual Amount	2020 Actual Amount
	Capital Equipment Totals	300,000.00	-	300,000.00	N/A	-	34,897.00	6,094.40
	Department **1203 - Public Works** Totals	999,511.00	526,033.00	473,478.00	90.0%	291,661.91	542,044.41	430,869.60

WORCESTER COUNTY
BUDGET JUSTIFICATION FORM
FY 2023

Department/Agency Name: Public Works - Roads Division

Department No.: 100.1202

Account Number	Account Name	FY2023 Request	Increase or Decrease ($)	Justification or Explanation
				REVENUES:
4300	Highway User Gasoline Tax	$ 1,222,266	$103,288	Increase in estimated HUR funds
TOTAL		$ 1,222,266	$103,288	
				EXPENDITURES:
6100.100	Dues, Licenses & Subscriptions	500	(865)	Moved transaction to appropriate account 6110.125.
6110.090	Computers/Printers	4,000	3,430	2 Laptops for office personnel for field work.
6110.125	Equipment Maintenance & Repair	3,665	865	Increase for annual inspection of mobile vehicle lifts - Mechanic Shop - moved from account 6100.100.
6110.370	Sign Materials	50,000	30,000	Updating street name signs and road signs through out the County. Material cost has increased.
6110.390	Small Equipment	20,000	15,000	Request for replacement salt brine unit for vehicle #131.
6140.010	Blacktop for Overlay	1,500,000	500,000	Road maintenance and public safety. Increase cost per ton of blacktop. Added cost to slurry seal various roads in the County.
6140.020	Patching Material	25,000	5,000	Prices of hotmix has increased. Also, the number of road patches through out the County has increased. We have seen an increasing amount of roots under the roadway.
6140.040	Pipe	60,000	20,000	Costs have increased significantly and supply on hand low.
6140.050	Bridge Material	5,000	(5,000)	Reduced based on actual.
6150.050	Employee Uniforms	18,700	6,100	Increase costs for uniform allowance for new/existing employees.
6540.020	Fuel	160,000	10,000	Cost of fuel prices is increasing.
6540.030	Vehicle Maintenance	130,000	10,000	Age of vehicles/equipment and increasing costs of repair parts.
6540.040	Vehicle Registration	400	400	Increase for request of 4 replacement vehicles/equipment.
6540.060	Vehicle Equipment	5,170	5,170	Adding GPS system to 20 vehicles, we will utiltize this in snow storms to address complaints of roads being missed or not being plowed.
6550.040	Cleaning Contract	6,500	6,500	Increase for cleaning services at the Snow Hill Roads Office.
6550.240	Sewer Pump/Septic Tank Maint	750	500	Increase to cover all three Roads facilties (SH, Berlin, & Pocomoke).
6600.010	Ocean Pines Per Agreement	134,291	8,521	Increase in estimated HUR.
6600.040	Street Lighting	115,000	5,000	Increased based on actual.
7000.060	Educational Training	29,546	27,581	CDL training to Wor Wic College, several safety training for all employees, individual training for some employees to further their education and become a bigger asset to Worcester County.
7000.100	Conferences/Shows	300	300	CEAM conference - Kevin Lynch.

9010.010	New Vehicles	202,310	202,310	Aging vehicles and safety issues. One requested replacement vehicle is out of service and the other vehicle will not pass DOT inspection. No vehicles requested in FY22.
9010.070	Heavy Equipment	262,052	262,052	Aging equipment and safety issues. Both requested equipment has engine issues and multiple other repair faults. No equipment requested in FY22. The skid steer cost is based on a 5 year lease program.
TOTAL		$2,725,019	$1,113,729	

REVENUES AND EXPENDITURES SHOULD BE KEYED AS POSITIVE (DEBIT) NUMBERS

REVENUE

ROADS DEPARTMENT

Dept #	NWS G/L Acct #	G/L ACCOUNT NAME	FY20 ACTUAL	FY21 ACTUAL	FY22 BUDGET	FY22 Actual as of 12/31/21	FY23 BUDGET	Variance
1202	4300	Highway User Gasoline Tax	1,080,246	1,087,504	1,118,978	260,347	1,222,266	103,288
	5105.100	Public Works-Pipe Sales	37,113	32,747	15,000	14,816	15,000	0
	5107	Roads Dept Fees	5,155	3,000	5,000	1,177	5,000	0
	5665	State Aid for Bridges	773	967,455	0	0	0	0
	5735.010	Other Grants - Roads	966	558,597	0	0	0	0
TOTAL			1,124,253	2,649,303	1,138,978	276,339	1,242,266	103,288

FY23 Department Request
1202 - Roads

Account	Account Description	2023 Department Requested	2022 Adopted Budget	$ Variance	% Variance	2022 Actual YTD 12/31/21	2021 Actual Amount	2020 Actual Amount
EXPENSE								
Department **1202 - Roads**								
Personnel Services								
6000.100	Personnel Services Salaries	1,659,273.00	1,662,560.00	(3,287.00)	-0.2%	749,095.69	1,414,687.86	1,346,716.82
6000.400	Personnel Services Overtime Pay	20,000.00	20,000.00	-	0.0%	512.88	2,654.57	483.43
	Personnel Services Totals	1,679,273.00	1,682,560.00	(3,287.00)	-0.2%	749,608.57	1,417,342.43	1,347,200.25
Supplies & Materials								
6100.080	Administrative Expense Copier Supplies	400.00	400.00	-	0.0%	37.99	224.94	219.45
6100.100	Administrative Expense Dues, Licenses & Subscriptions	500.00	1,365.00	(865.00)	-63.4%	560.00	380.00	400.00
6100.110	Administrative Expense Envelopes	-	-	-	N/A	-	-	123.00
6100.190	Administrative Expense Office Supplies	1,400.00	1,400.00	-	0.0%	712.36	1,178.75	1,241.15
6100.210	Administrative Expense Paper	-	-	-	N/A	183.00	-	175.00
6110.080	Supplies & Equipment Computer Repairs & Supplies	160.00	160.00	-	0.0%	-	-	-
6110.090	Supplies & Equipment Computers & Printers	4,000.00	570.00	3,430.00	601.8%	1,284.14	-	2,341.44
6110.120	Supplies & Equipment Equipment Rental	456.00	456.00	-	0.0%	227.70	455.40	455.40
6110.125	Supplies & Equipment Equipment Maintenance & Repair	3,665.00	2,800.00	865.00	30.9%	408.94	2,509.23	2,801.38
6110.200	Supplies & Equipment Lawn Equipment & Maintenance	-	-	-	N/A	-	-	3,743.99
6110.245	Supplies & Equipment Mobile Phones	3,120.00	3,120.00	-	0.0%	1,297.96	3,108.00	3,000.51
6110.340	Supplies & Equipment Safety Program Equipment	6,000.00	6,000.00	-	0.0%	1,228.98	7,680.85	6,777.00
6110.345	Supplies & Equipment Salt	8,350.00	8,350.00	-	0.0%	-	-	-
6110.365	Supplies & Equipment Shop Supplies	5,000.00	5,000.00	-	0.0%	2,432.94	4,190.98	6,677.61
6110.370	Supplies & Equipment Sign Materials	50,000.00	20,000.00	30,000.00	150.0%	10,510.48	14,949.95	17,396.22
6110.390	Supplies & Equipment Small Equipment	20,000.00	5,000.00	15,000.00	300.0%	997.01	49,003.44	18,443.35
6110.400	Supplies & Equipment Striping Paint & Supplies	35,000.00	35,000.00	-	0.0%	-	35,000.00	33,378.11
6110.420	Supplies & Equipment Tools & Supplies	5,000.00	5,000.00	-	0.0%	2,469.74	3,166.79	10,465.29
6130.010	Equipment Maintenance Copier Lease	1,305.00	1,305.00	-	0.0%	434.72	1,304.16	1,304.16
6130.055	Equipment Maintenance Roads Management System	1,600.00	1,600.00	-	0.0%	-	1,613.00	1,566.00
6130.075	Equipment Maintenance Software Upgrades	-	-	-	N/A	-	1,609.00	-
6140.010	Road Maintenance Materials Blacktop for Overlay	1,500,000.00	1,000,000.00	500,000.00	50.0%	-	998,378.76	995,003.05
6140.020	Road Maintenance Materials Patching Material	25,000.00	20,000.00	5,000.00	25.0%	14,049.88	19,128.86	16,345.21

FY23 Department Request

1202 - Roads

Account	Account Description	2023 Department Requested	2022 Adopted Budget	$ Variance	% Variance	2022 Actual YTD 12/31/21	2021 Actual Amount	2020 Actual Amount
6140.030	Road Maintenance Materials Stone	50,000.00	50,000.00	-	0.0%	4,963.41	34,363.63	29,779.89
6140.040	Road Maintenance Materials Pipe	60,000.00	40,000.00	20,000.00	50.0%	3,926.60	34,778.67	38,649.08
6140.050	Road Maintenance Materials Bridge Material	5,000.00	10,000.00	(5,000.00)	-50.0%	-	5,942.62	6,641.15
6140.060	Road Maintenance Materials Other	2,500.00	2,500.00	-	0.0%	1,607.88	822.54	1,621.90
6150.050	Uniforms & Personal Equipment Uniforms	18,700.00	12,600.00	6,100.00	48.4%	8,913.51	9,415.08	11,580.18
	Supplies & Materials Totals	1,807,156.00	1,232,626.00	574,530.00	46.6%	56,247.24	1,229,204.65	1,210,129.52
	Maintenance & Services							
6510.020	Legal Services County Attorney Expenses	-	-	-	N/A	-	-	59.71
6530.080	Consulting Services Physicals, Shots & Drug Testing	150.00	150.00	-	0.0%	-	265.00	296.00
6540.010	Vehicle Operating Expenses Equipment/Vehicle Rental	4,000.00	4,000.00	-	0.0%	-	2,259.00	3,675.00
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	160,000.00	150,000.00	10,000.00	6.7%	84,723.04	154,727.86	133,112.03
6540.030	Vehicle Operating Expenses Vehicle Maintenance	130,000.00	120,000.00	10,000.00	8.3%	78,161.48	126,981.07	119,907.08
6540.040	Vehicle Operating Expenses Vehicle Registration	400.00	-	400.00	N/A	-	-	600.00
6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	50,000.00	50,000.00	-	0.0%	32,314.68	31,356.16	46,133.65
6540.060	Vehicle Operating Expenses Vehicle Equipment	5,170.00	-	5,170.00	N/A	-	-	-
6550.010	Building Site Expenses Building/Property Improvement	-	-	-	N/A	-	905.84	6,972.64
6550.030	Building Site Expenses Carpet/VCT Cleaning	800.00	800.00	-	0.0%	-	726.12	-
6550.040	Building Site Expenses Cleaning Contract	6,500.00	-	6,500.00	N/A	-	-	-
6550.050	Building Site Expenses Custodial Supplies	1,300.00	1,300.00	-	0.0%	690.25	886.11	1,250.35
6550.060	Building Site Expenses Electricity	12,000.00	12,000.00	-	0.0%	4,245.13	10,845.12	11,508.18
6550.080	Building Site Expenses Fire Alarm Testing	900.00	900.00	-	0.0%	-	670.00	670.00
6550.081	Building Site Expenses Fire Extinguishers	1,250.00	1,250.00	-	0.0%	-	978.00	1,455.00
6550.085	Building Site Expenses Generator Fuel Oil	300.00	300.00	-	0.0%	-	-	-
6550.090	Building Site Expenses General Maintenance Repairs	5,000.00	5,000.00	-	0.0%	4,641.45	3,732.53	4,698.63
6550.100	Building Site Expenses Generator Services & Repairs	750.00	750.00	-	0.0%	-	450.00	450.00
6550.120	Building Site Expenses Heating Propane	5,500.00	5,500.00	-	0.0%	1,192.46	3,994.97	2,973.88
6550.135	Building Site Expenses Insurance Claim Expenses	-	-	-	N/A	-	-	1,960.34
6550.180	Building Site Expenses Pest Control/Termite Insp	300.00	300.00	-	0.0%	-	76.27	120.00
6550.220	Building Site Expenses Security Alarm Monitoring	1,100.00	1,100.00	-	0.0%	306.00	612.00	612.00
6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	750.00	250.00	500.00	200.0%	-	225.00	-

FY23 Department Request

1202 - Roads

Account	Account Description	2023 Department Requested	2022 Adopted Budget	$ Variance	% Variance	2022 Actual YTD 12/31/21	2021 Actual Amount	2020 Actual Amount
6550.270	Building Site Expenses Telephone	3,000.00	3,000.00	-	0.0%	1,435.10	2,847.86	2,760.21
6600.010	Road Maintenance Ocean Pines Per Agreement	134,291.00	122,942.00	11,349.00	9.2%	47,089.41	108,789.96	84,456.53
6600.015	Road Maintenance Paving and Re-paving	5,000.00	5,000.00	-	0.0%	-	4,918.33	-
6600.020	Road Maintenance Special Road Construction	15,000.00	15,000.00	-	0.0%	-	14,148.36	14,308.63
6600.025	Road Maintenance Contractual Services	50,000.00	50,000.00	-	0.0%	-	36,670.24	50,429.04
6600.040	Road Maintenance Street Lighting	115,000.00	110,000.00	5,000.00	4.5%	45,792.95	111,300.13	105,706.78
6600.055	Road Maintenance Tipping Fees - Litter	8,000.00	8,000.00	-	0.0%	1,841.20	7,740.65	5,559.05
6900.025	Advertising Legal Advertisements	1,300.00	1,300.00	-	0.0%	413.00	386.64	1,337.25
	Maintenance & Services Totals	717,761.00	668,842.00	48,919.00	7.3%	302,846.15	626,493.22	601,011.98
	Other Charges							
7000.060	Travel, Training & Expense Educational Training	29,546.00	1,965.00	27,581.00	1403.6%	2,965.00	1,255.00	450.00
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	300.00	-	300.00	N/A	-	-	-
	Other Charges Totals	29,846.00	1,965.00	27,881.00	1418.9%	2,965.00	1,255.00	450.00
	Capital Equipment							
9010.010	Capital Equipment New Vehicles	202,310.00	-	202,310.00	N/A	-	-	307,140.00
9010.070	Capital Equipment Heavy Equipment	262,052.00	-	262,052.00	N/A	-	-	-
	Capital Equipment Totals	464,362.00	-	464,362.00	+++	-	-	307,140.00
	Encumbrances							
7180	Encumbrance Expense	-	-	-	N/A	12,175.00	558,597.00	78,783.33
	Encumbrances Totals	-	-	-	+++	12,175.00	558,597.00	78,783.33
	Department **1202 - Roads** Totals	4,698,398.00	3,585,993.00	1,112,405.00	30.9%	1,123,841.96	3,832,892.30	3,544,715.08

WORCESTER COUNTY
BUDGET JUSTIFICATION FORM
FY 2023

Department/Agency Name: Public Works - Maintenance Division

Department No.: 100.1201

Account Number	Account Name	FY2023 Request	Increase or Decrease ($)	Justification or Explanation
EXPENDITURES:				
6110.090	Computers & Printers	-	(1,000)	Decreased due to no new equipment needed
6110.200	Lawn Equipment & Maintenance	8,500	4,900	Increased due to additional salt spreaders requested to include one with every plow truck and replacement string trimmers and edgers
6110.420	Tools & Supplies	8,700	(1,800)	Requested an annual allotment increase of $500 along with vehicle computer mounts and plumber tooling
6130.035	Maintenance Management Service	23,850	15,312	Increased due to work order and inventory program upgrade and integration of facility assessment
6150.050	Uniforms & Personal Equipment Uniforms	11,000	4,000	Increased due to requesting an increased allotment from $350 to $500
6540.040	Vehicle registration	100	(200)	Decreased due to reduction in requested vehicles
6540.060	Vehicle equipment	24,100	24,100	Vehicle safety & warning light installations for better visibility to oncoming traffic
6550.060	Building Site Expenses Electricity	8,500	1,000	Increased due to added DPW office space and additional HVAC unit
6550.120	Heating Propane	5,000	(2,000)	More accurate estimate based on current trend
7000.040	Travel, Training & Expense Continuing Education/Certification	7,500	900	Increased due to additional licensing CEU's
9010.010	New Vehicles	54,500	(69,130)	Decrease includes the replacement of 17 year old 1/2 ton 4x4 truck with plow to 3/4 ton with plow and box trailer
9010.050	Capital Equipment Building Improvements	40,000	40,000	Increased due to requested concrete floor ($30,000) and garage door opener ($9500) installation in vehicle building
9010.050	Capital Equipment Heavy Equipment	-	(12,499)	Decreased to not needing equipment at this time
TOTAL			$3,583	

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

FY23 Department Request

1201 - Maintenance

Account	Account Description	2023 Department Requested	2022 Adopted Budget	$ Variance	% Variance	2022 Actual YTD 12/31/21	2021 Actual Amount	2020 Actual Amount
EXPENSE								
Department **1201 - Maintenance**								
Personnel Services								
6000.100	Personnel Services Salaries	1,250,416.00	1,136,108.00	114,308.00	10.1%	536,165.44	810,906.21	816,976.49
6000.400	Personnel Services Overtime Pay	7,500.00	7,500.00	-	0.0%	1,351.35	5,196.51	4,389.21
	Personnel Services Totals	1,257,916.00	1,143,608.00	114,308.00	10.0%	537,516.79	816,102.72	821,365.70
Supplies & Materials								
6100.100	Administrative Expense Dues, Licenses & Subscriptions	500.00	500.00	-	0.0%	210.00	270.00	175.00
6100.190	Administrative Expense Office Supplies	1,000.00	1,000.00	-	0.0%	585.62	845.16	577.25
6110.090	Supplies & Equipment Computers & Printers	-	1,000.00	(1,000.00)	-100.0%	-	-	1,329.10
6110.120	Supplies & Equipment Equipment Rental	474.00	474.00	-	0.0%	227.70	455.40	455.40
6110.200	Supplies & Equipment Lawn Equipment & Maintenance	8,500.00	3,600.00	4,900.00	136.1%	234.80	4,532.22	5,829.33
6110.245	Supplies & Equipment Mobile Phones	13,900.00	13,900.00	-	0.0%	3,151.72	13,321.89	9,723.20
6110.320	Supplies & Equipment Radio Supplies	2,000.00	2,000.00	-	0.0%	-	-	-
6110.340	Supplies & Equipment Safety Program Equipment	3,500.00	3,500.00	-	0.0%	154.13	1,067.23	3,103.78
6110.420	Supplies & Equipment Tools & Supplies	8,700.00	10,500.00	(1,800.00)	-17.1%	3,699.71	15,857.59	11,110.92
6130.035	Equipment Maintenance Maintenance Management Service	23,850.00	8,538.00	15,312.00	179.3%	11,924.66	8,129.92	7,742.78
6150.050	Uniforms & Personal Equipment Uniforms	11,000.00	7,000.00	4,000.00	57.1%	4,818.75	5,509.01	6,854.53
	Supplies & Materials Totals	73,424.00	52,012.00	21,412.00	41.2%	25,007.09	49,988.42	46,901.29
Maintenance & Services								
6530.080	Consulting Services Physicals, Shots & Drug Testing	100.00	100.00	-	0.0%	-	-	-
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	35,000.00	35,000.00	-	0.0%	20,007.23	25,695.54	23,285.18
6540.030	Vehicle Operating Expenses Vehicle Maintenance	10,000.00	10,000.00	-	0.0%	5,849.41	9,072.47	8,611.09
6540.040	Vehicle Operating Expenses Vehicle Registration	100.00	300.00	(200.00)	-66.7%	-	100.00	200.00
6540.060	Vehicle Operating Expenses Vehicle Equipment	24,100.00	-	24,100.00	N/A	-	-	-
6550.030	Building Site Expenses Carpet/VCT Cleaning	2,200.00	2,200.00	-	0.0%	-	218.69	1,236.52
6550.050	Building Site Expenses Custodial Supplies	1,000.00	1,000.00	-	0.0%	333.00	192.95	413.96
6550.060	Building Site Expenses Electricity	8,500.00	7,500.00	1,000.00	13.3%	3,486.18	6,455.84	5,817.86
6550.080	Building Site Expenses Fire Alarm Testing	300.00	300.00	-	0.0%	-	285.00	285.00
6550.081	Building Site Expenses Fire Extinguishers	400.00	400.00	-	0.0%	-	190.00	995.00

FY23 Department Request
1201 - Maintenance

Account	Account Description	2023 Department Requested	2022 Adopted Budget	$ Variance	% Variance	2022 Actual YTD 12/31/21	2021 Actual Amount	2020 Actual Amount
6550.090	Building Site Expenses General Maintenance Repairs	5,500.00	5,500.00	-	0.0%	3,350.47	3,574.98	6,382.83
6550.120	Building Site Expenses Heating Propane	5,000.00	7,000.00	(2,000.00)	-28.6%	990.21	4,090.53	3,175.21
6550.180	Building Site Expenses Pest Control/Termite Insp	250.00	250.00	-	0.0%	54.00	216.00	366.00
6550.220	Building Site Expenses Security Alarm Monitoring	564.00	564.00	-	0.0%	282.00	564.00	564.00
6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	450.00	450.00	-	0.0%	-	225.00	-
6550.280	Building Site Expenses Tipping Fees	300.00	300.00	-	0.0%	148.00	94.60	108.60
6550.300	Building Site Expenses Trash Removal	674.00	674.00	-	0.0%	280.50	673.20	673.20
6800.010	Custodial Services Custodial Purchases	60,000.00	60,000.00	-	0.0%	17,080.10	37,170.52	49,262.15
6800.020	Custodial Services Custodial Supply Billing	(55,000.00)	(55,000.00)	-	0.0%	(20,535.52)	(35,022.19)	(44,177.53)
6900.005	Advertising Bid Advertising	500.00	500.00	-	0.0%	-	131.75	184.25
	Maintenance & Services Totals	99,938.00	77,038.00	22,900.00	29.7%	31,325.58	53,928.88	57,383.32
	Other Charges							
7000.040	Travel, Training & Expense Continuing Education/Certificati	7,500.00	6,600.00	900.00	13.6%	6,000.00	95.00	-
7000.060	Travel, Training & Expense Educational Training	-	-	-	N/A	224.02	1,300.00	2,400.00
	Other Charges Totals	7,500.00	6,600.00	900.00	13.6%	6,224.02	1,395.00	2,400.00
	Capital Equipment							
9010.010	Capital Equipment New Vehicles	54,500.00	123,630.00	(69,130.00)	-55.9%	-	41,000.00	42,614.00
9010.050	Capital Equipment Building Improvements	40,000.00	-	40,000.00	N/A	-	-	4,349.00
9010.070	Capital Equipment Heavy Equipment	-	12,499.00	(12,499.00)	-100.0%	10,721.00	-	-
	Capital Equipment Totals	94,500.00	136,129.00	(41,629.00)	-30.6%	10,721.00	41,000.00	46,963.00
	Encumbrances							
7180	Encumbrance Expense	-	-	-	N/A	-	-	3,084.55
	Encumbrances Totals	-	-	-	+++	-	-	3,084.55
	Department **1201 - Maintenance** Totals	1,533,278.00	1,415,387.00	117,891.00	8.3%	610,794.48	962,415.02	978,097.86

WORCESTER COUNTY
BUDGET JUSTIFICATION FORM
FY 2023

Department/Agency Name: Dept of Public Works - Mosquito Control Division

Department No.: 100.1302

Account Number	Account Name	FY2023 Request	Increase or Decrease ($)	Justification or Explanation
REVENUES:				
EXPENDITURES:				
6110.245	Supplies & Equipment Mobile Phones	500	(500)	Decrease due to staffing decrease
6110.340	Supplies & Equipment Safety Program Equipment	1,000	(500)	Decrease due to staffing decrease
6150.050	Uniforms & Personal Equipment Uniforms	500	(200)	Slight decrease due to staffing decrease, increased allowance from $200 to $500
6540.040	Vehicle Operating Exps Vehicle Registration	-	(100)	Decreased due to no new vehicles requested
6550.090	Building Site Expenses General Maintenance Repairs	5,500	3,500	Increase due to aging office trailer roof repairs and flooring replacement
9010.010	Capital Equipment New Vehicles	-	(32,396)	Decrease due to no new vehicles requested
TOTAL		$7,500	-$30,196	

REVENUES AND EXPENDITURES SHOULD BE KEYED AS POSITIVE (DEBIT) NUMBERS

Justification excludes Personnel Salaries account

REVENUE

Mosquito Control

Dept #	NWS G/L Acct #	G/L ACCOUNT NAME	FY20 ACTUAL	FY21 ACTUAL	FY22 BUDGET	FY22 Actual as of 12/31/21	FY23 BUDGET	VARIANCE
1302	5115	Mosquito Control Charges	45,482	44,819	50,000	41,075	50,000	0
TOTAL			45,482	44,819	50,000	41,075	50,000	0

FY23 Department Request

1302 - Mosquito Control

Account	Account Description	2023 Department Requested	2022 Adopted Budget	$ Variance	% Variance	2022 Actual YTD 12/31/21	2021 Actual Amount	2020 Actual Amount
EXPENSE								
Department **1302 - Mosquito Control**								
Personnel Services								
6000.100	Personnel Services Salaries	59,446.00	100,257.00	(40,811.00)	-40.7%	42,456.82	98,766.63	91,758.44
6000.400	Personnel Services Overtime Pay	1,000.00	1,000.00	-	0.0%	-	-	-
	Personnel Services Totals	60,446.00	101,257.00	(40,811.00)	-40.3%	42,456.82	98,766.63	91,758.44
Supplies & Materials								
6100.080	Administrative Expense Copier Supplies	100.00	100.00	-	0.0%	-	-	-
6100.100	Administrative Expense Dues, Licenses & Subscriptions	-	-	-	N/A	-	60.00	-
6100.110	Administrative Expense Envelopes	-	-	-	N/A	-	156.00	-
6100.190	Administrative Expense Office Supplies	300.00	300.00	-	0.0%	30.85	330.13	76.87
6110.090	Supplies & Equipment Computers & Printers	-	-	-	N/A	-	743.00	-
6110.245	Supplies & Equipment Mobile Phones	500.00	1,000.00	(500.00)	-50.0%	299.89	874.85	910.80
6110.340	Supplies & Equipment Safety Program Equipment	1,000.00	1,500.00	(500.00)	-33.3%	-	516.59	81.34
6110.420	Supplies & Equipment Tools & Supplies	500.00	500.00	-	0.0%	-	118.95	-
6130.010	Equipment Maintenance Copier Lease	550.00	550.00	-	0.0%	-	567.12	560.79
6150.050	Uniforms & Personal Equipment Uniforms	500.00	700.00	(200.00)	-28.6%	151.68	692.95	641.84
	Supplies & Materials Totals	3,450.00	4,650.00	(1,200.00)	-25.8%	482.42	4,059.59	2,271.64
Maintenance & Services								
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	10,000.00	10,000.00	-	0.0%	3,791.77	6,724.72	7,504.86
6540.030	Vehicle Operating Expenses Vehicle Maintenance	3,000.00	3,000.00	-	0.0%	1,834.73	5,014.51	3,188.37
6540.040	Vehicle Operating Expenses Vehicle Registration	-	100.00	(100.00)	-100.0%	-	-	-
6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	2,000.00	2,000.00	-	0.0%	2,025.70	2,265.45	1,147.18
6550.050	Building Site Expenses Custodial Supplies	200.00	200.00	-	0.0%	37.56	111.03	272.45
6550.060	Building Site Expenses Electricity	2,300.00	2,300.00	-	0.0%	500.01	1,507.00	1,737.00
6550.081	Building Site Expenses Fire Extinguishers	150.00	150.00	-	0.0%	-	48.00	315.00
6550.090	Building Site Expenses General Maintenance Repairs	5,500.00	2,000.00	3,500.00	175.0%	61.93	95.78	545.32
6550.270	Building Site Expenses Telephone	500.00	500.00	-	0.0%	222.33	440.04	422.40
6550.280	Building Site Expenses Tipping Fees	200.00	200.00	-	0.0%	-	-	-
	Maintenance & Services Totals	23,850.00	20,450.00	3,400.00	16.6%	8,474.03	16,206.53	15,132.58

FY23 Department Request

1302 - Mosquito Control

Account	Account Description	2023 Department Requested	2022 Adopted Budget	$ Variance	% Variance	2022 Actual YTD 12/31/21	2021 Actual Amount	2020 Actual Amount
Other Charges								
7000.040	Travel, Training & Expense Continuing Education/Certificati	200.00	200.00	-	0.0%	-	-	-
7120.030	Other Non-Matching Expenses Appropriation for Mosquito Cont.	70,000.00	70,000.00	-	0.0%	-	37,618.38	56,391.77
	Other Charges Totals	70,200.00	70,200.00	-	0.0%	-	37,618.38	56,391.77
Capital Equipment								
9010.010	Capital Equipment New Vehicles	-	32,396.00	(32,396.00)	-100.0%	-	-	-
	Capital Equipment Totals	-	32,396.00	(32,396.00)	-100.0%	-	-	-
	Department **1302 - Mosquito Control** Totals	157,946.00	228,953.00	(71,007.00)	-31.0%	51,413.27	156,651.13	165,554.43

WORCESTER COUNTY
BUDGET JUSTIFICATION FORM
FY 2023

Department/Agency Name: States Attorney

Department No.: 100.1004

Account Number	Account Name	FY2023 Request	Increase or Decrease ($)	Justification or Explanation
		REVENUE		
			$0	
TOTAL			$0	leaving the same because COVID restrictions and case backlog make it impossible to predict increase or decrease
		EXPENDITURE		
6100.100	Dues & Subscriptions	$64,634	$59,742	Lexis Nexis fee increased, 1-time cost for 11 new staff PbK licenses and 5 new attorney positions requiring dues, moved MILES fees into this account from 6130.040
6100.160	Legal Books & Publications	$4,508	$1,008	Increased due to increased staff
6110.090	Computers & Printers	27,320	24,323	increased cost of computers and 1 time cost of purchase for 11 new positions and 3 computers to be replaced b/c warranty expired in
6110.245	Mobile Phones & Pagers	12,900	4,200	6 more cell phones for 5 new attorney positions plus 1 vic/wit coordinator at cost of $600/year/user for cell service
6110.280	Office Furniture	34,427	32,427	Furniture for new office staff
6130.010	Copier Lease	16,400	8,200	Addition copiers needed for new staff
6130.040	Equip Maint MILES Comp Chg	-	(1,008)	adding 3 more users to bring total to 1260, but moved this account to be listed under dues and subscriptions
6130.070	Software Maintenance	30,598	30,597	grant funding for case management software spent in full, plus cost of 11 additional users
6510.090	Prosecution Expenses	5,000	3,000	More accurate estimate based on current trend
6510.105	Appeal Expenses	1,000	(2,000)	More accurate estimate based on current trend
6510.110	Transcripts	5,000	3,000	More accurate estimate based on current trend
7000.100	Meetings/Conferences/Shows	10,330	1,830	Increase due to increased staff
9010.010	New Vehicles	-	(35,000)	No vehicles request in FY23
TOTAL		$212,117	$ 130,319	

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

REVENUE

State's Attorney Office

Dept #	NWS G/L Acct #	G/L ACCOUNT NAME	FY20 ACTUAL	FY21 ACTUAL	FY22 BUDGET	FY22 Actual as of 12/31/21	FY23 BUDGET	Variance
1004	5070.104	Sale of Publication & Copies - Ste Attorney	225	0	0	0		0
	5155	Comm Svc Fees	71,905	39,910	70,000	44,900	70,000	4,990
	5181	First Offender Program Fees	6,250	4,250	10,000	0	10,000	(4,250)
	5712	GOCCP Grant	134,200	0	0	0	0	0
TOTAL			212,580	44,160	80,000	44,900	80,000	740

1004

FY23 Department Request
1004 - State's Attorney

Account	Account Description	2023 Department Requested	2022 Adopted Budget	$ Variance	% Variance	2022 Actual YTD 12/31/21	2021 Actual Amount	2020 Actual Amount
EXPENSE								
Department **1004 - State's Attorney**								
Personnel Services								
6000.100	Personnel Services Salaries	2,351,734.00	1,630,665.00	721,069.00	44.2%	779,861.21	1,406,674.61	1,331,873.69
6000.400	Personnel Services Overtime Pay	6,000.00	1,000.00	5,000.00	500.0%	1,274.79	1,026.26	-
	Personnel Services Totals	2,357,734.00	1,631,665.00	726,069.00	44.5%	781,136.00	1,407,700.87	1,331,873.69
Supplies & Materials								
6100.010	Administrative Expense Administrative Expenses	6,500.00	6,500.00	-	0.0%	1,058.29	3,921.03	2,250.74
6100.100	Administrative Expense Dues, Licenses & Subscriptions	64,634.00	4,892.00	59,742.00	1221.2%	2,085.70	4,147.44	2,834.00
6100.160	Administrative Expense Legal Books & Publications	4,508.00	3,500.00	1,008.00	28.8%	1,135.44	3,369.33	3,284.69
6100.190	Administrative Expense Office Supplies	11,000.00	11,000.00	-	0.0%	1,701.59	8,799.75	5,813.76
6110.090	Supplies & Equipment Computers & Printers	27,320.00	2,997.00	24,323.00	811.6%	2,375.69	7,359.43	6,351.24
6110.245	Supplies & Equipment Mobile Phones	12,900.00	8,700.00	4,200.00	48.3%	2,751.14	8,242.91	6,236.56
6110.280	Supplies & Equipment Office Furniture	34,427.00	2,000.00	32,427.00	1621.4%	3,940.22	5,451.67	2,000.00
6110.290	Supplies & Equipment Other Office Equipment	2,000.00	2,000.00	-	0.0%	(186.08)	1,586.72	2,270.97
6110.390	Supplies & Equipment Small Equipment	2,000.00	2,000.00	-	0.0%	-	1,450.90	-
6130.010	Equipment Maintenance Copier Lease	16,400.00	8,200.00	8,200.00	100.0%	3,585.79	9,442.63	8,997.51
6130.040	Equipment Maintenance MILES Computer Chg/MDT User Fees	-	1,008.00	(1,008.00)	-100.0%	371.00	1,022.00	1,008.00
6130.070	Equipment Maintenance Software Maintenance Agreements	30,598.00	1.00	30,597.00	3059700.0%	-	230.99	1,639.00
6150.050	Uniforms & Personal Equipment Uniforms	500.00	-	500.00	#DIV/0!	617.35	413.10	-
6150.060	Uniforms & Personal Equipment Ammunition	-	500.00	(500.00)	-100.0%	-	-	-
6160.055	Grant Programs GOCCP Grants	-	-	-	#DIV/0!	-	-	134,200.00
	Supplies & Materials Totals	212,787.00	53,298.00	159,489.00	299.2%	19,436.13	55,437.90	176,886.47
Maintenance & Services								
6510.060	Legal Services Investigation Expenses	800.00	800.00	-	0.0%	500.00	928.97	713.26
6510.090	Legal Services Prosecution Expenses	5,000.00	2,000.00	3,000.00	150.0%	2,678.72	2,582.63	1,715.04
6510.105	Legal Services Appeal Expenses	1,000.00	3,000.00	(2,000.00)	-66.7%	-	-	-
6510.110	Legal Services Transcripts	5,000.00	2,000.00	3,000.00	150.0%	5,632.34	8,638.04	4,448.60
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	5,000.00	5,000.00	-	0.0%	2,373.89	1,668.89	1,492.52
6540.030	Vehicle Operating Expenses Vehicle Maintenance	1,500.00	1,500.00	-	0.0%	486.70	911.98	460.83

FY23 Department Request

1004 - State's Attorney

Account	Account Description	2023 Department Requested	2022 Adopted Budget	$ Variance	% Variance	2022 Actual YTD 12/31/21	2021 Actual Amount	2020 Actual Amount
6540.040	Vehicle Operating Expenses Vehicle Registration	100.00	100.00	-	0.0%	-	-	-
6550.028	Building Site Expenses Cable	1,550.00	1,550.00	-	0.0%	700.36	1,461.63	1,437.44
6550.270	Building Site Expenses Telephone	1,500.00	1,500.00	-	0.0%	410.13	2,026.79	9,160.07
	Maintenance & Services Totals	21,450.00	17,450.00	4,000.00	22.9%	12,782.14	18,218.93	19,427.76
	Other Charges							
7000.080	Travel, Training & Expense Extradition Expense	16,000.00	16,000.00	-	0.0%	5,236.69	10,821.16	13,148.19
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	10,330.00	8,500.00	1,830.00	21.5%	209.99	3,826.50	2,280.91
7000.110	Travel, Training & Expense Membership Expenses	-	-	-	#DIV/0!	(50.00)	250.00	-
7000.115	Travel, Training & Expense Mileage	250.00	250.00	-	0.0%	74.98	163.52	147.42
7000.130	Travel, Training & Expense Witness Expenses	1,000.00	1,000.00	-	0.0%	1,689.99	747.88	-
	Other Charges Totals	27,580.00	25,750.00	1,830.00	7.1%	7,161.65	15,809.06	15,576.52
	Capital Equipment							
9010.010	Capital Equipment New Vehicles	-	35,000.00	(35,000.00)	-100.0%	-	-	-
	Capital Equipment Totals	-	35,000.00	(35,000.00)	-100.0%	-	-	-
	Encumbrances							
7180	Encumbrance Expense	-	-	-	N/A	-	-	6,645.50
	Encumbrances Totals	-	-	-	+++	-	-	6,645.50
	Department **1004 - State's Attorney** Totals	2,619,551.00	1,763,163.00	856,388.00	48.6%	820,515.92	1,497,166.76	1,550,409.94

WORCESTER COUNTY
BUDGET JUSTIFICATION FORM
FY 2023

Department/Agency Name: Economic Development

Department No.: 100.1801

Account Number	Account Name	FY2023 Request	Increase or Decrease ($)	Justification or Explanation
REVENUES:				
5940	Intern Program Grant	100,000	70,000	Increased award
TOTAL		$100,000	$70,000	
EXPENDITURES:				
6100.165	Meeting Expense	0	(1,000)	no longer needed
6110.090	Computers & Printers	0	(2,077)	fund no longer needed, computer supplies fulfilled
6110.245	Mobile Phones	1,500	(500)	cost decreased, $118 per month
6110.280	Office Furniture	15,000	15,000	Furniture for new location
6130.010	Copier Lease	900	(175)	new copier contract, less cost
6170.020	Workforce Development Prgm	200,000	100,000	Increase in grant funding
6170.055	Intern Program Grants	0	(30,000)	Condensing to Account 6170.020
7000.115	Travel Training Mileage expense	500	(5,500)	funding for one position, 1 Econ Dev Vehicle
TOTAL		$217,900	$76,748	

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

REVENUE

Economic Development

Dept #	NWS G/L Acct #	G/L ACCOUNT NAME	FY20 ACTUAL	FY21 ACTUAL	FY22 BUDGET	FY22 ACTUAL as of 11/30/21	FY23 BUDGET	Variance
1801	5330	Economic Dev Programs & Events	0	1,000	0	0	0	0
	5620	CDBG Grant- Industrial	0	0	0	0	0	0
	5627	Grant for Economic Dev	0	0	0	0	0	0
	5735.015	Other Grants Economic Development	5,000	9,047,326	0	43,614	0	0
	5940	Intern Program Grant	10,000	10,000	30,000	20,000	100,000	70,000
TOTAL			15,000	9,058,326	30,000	63,614	100,000	70,000

FY23 Department Request

1801 - Economic Development

Account	Account Description	2023 Department Requested	2022 Adopted Budget	$ Variance	% Variance	2022 Actual YTD 12/31/21	2021 Actual Amount	2020 Actual Amount
EXPENSE								
Department	**1801 - Economic Development**							
Personnel Services								
6000.100	Personnel Services Salaries	119,025.00	119,025.00	-	0.0%	59,512.67	87,430.67	135,949.16
	Personnel Services Totals	119,025.00	119,025.00	-	0.0%	59,512.67	87,430.67	135,949.16
Supplies & Materials								
6100.010	Administrative Expense Administrative Expenses	-	-	-	N/A	-	46.35	-
6100.100	Administrative Expense Dues, Licenses & Subscriptions	3,400.00	3,400.00	-	0.0%	1,313.31	3,561.19	3,769.18
6100.150	Administrative Expense Incentives & Events	20,000.00	20,000.00	-	0.0%	1,633.00	3,495.00	5,303.66
6100.165	Administrative Expense Meeting Expense	-	1,000.00	(1,000.00)	-100.0%	-	226.94	594.00
6100.190	Administrative Expense Office Supplies	700.00	500.00	200.00	40.0%	709.14	57.67	336.87
6100.230	Administrative Expense Postage & Freight	-	250.00	(250.00)	-100.0%	-	-	-
6110.080	Supplies & Equipment Computer Repairs & Supplies	-	-	-	N/A	-	1,492.70	-
6110.090	Supplies & Equipment Computers & Printers	-	2,077.00	(2,077.00)	-100.0%	486.00	1,475.66	2,072.10
6110.120	Supplies & Equipment Equipment Rental	-	200.00	(200.00)	-100.0%	120.00	272.50	210.00
6110.245	Supplies & Equipment Mobile Phones	1,500.00	2,000.00	(500.00)	-25.0%	589.05	732.61	1,973.20
6110.280	Supplies & Equipment Office Furniture	15,000.00	-	15,000.00	N/A	-	-	-
6110.290	Supplies & Equipment Other Office Equipment	-	-	-	N/A	-	725.50	-
6110.310	Supplies & Equipment Promotional Materials	-	-	-	N/A	-	5,318.79	-
6130.010	Equipment Maintenance Copier Lease	900.00	1,075.00	(175.00)	-16.3%	358.32	1,074.96	1,074.96
6150.050	Uniforms & Personal Equipment Uniforms	-	-	-	N/A	-	480.08	-
6160.002	Grant Programs Cares Act Business Grant	-	-	-	N/A	-	2,237,436.15	-
6160.004	Grant Programs Restaurant Grant	-	-	-	N/A	-	2,459,573.04	-
6160.006	Grant Programs Hotel Lodging Relief Grant	-	-	-	N/A	-	6,587,752.94	-
6170.020	Program Expense Workforce Development Programs	200,000.00	100,000.00	100,000.00	100.0%	-	132,542.51	101,353.30
6170.055	Program Expense Intern Program Grants	-	30,000.00	(30,000.00)	-100.0%	766.96	10,000.00	7,300.00
	Supplies & Materials Totals	241,500.00	160,502.00	80,998.00	50.5%	5,975.78	11,446,264.59	123,987.27
Maintenance & Services								
6510.020	Legal Services County Attorney Expenses	-	-	-	N/A	-	-	74.64
6530.040	Consulting Services Consulting Services	60,000.00	60,000.00	-	0.0%	42,770.00	29,894.18	25,900.00

FY23 Department Request
1801 - Economic Development

Account	Account Description	2023 Department Requested	2022 Adopted Budget	$ Variance	% Variance	2022 Actual YTD 12/31/21	2021 Actual Amount	2020 Actual Amount
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	1,250.00	1,250.00	-	0.0%	670.36	579.96	796.98
6540.030	Vehicle Operating Expenses Vehicle Maintenance	500.00	500.00	-	0.0%	143.79	468.00	935.62
6550.270	Building Site Expenses Telephone	1,000.00	1,000.00	-	0.0%	239.73	1,027.71	1,007.93
6700.800	Other Maint. & Svcs New Business Startup	-	-	-	N/A	-	25,000.00	25,000.00
6900.015	Advertising Economic Development	-	-	-	N/A	-	-	46,162.08
	Maintenance & Services Totals	62,750.00	62,750.00	-	0.0%	43,823.88	56,969.85	99,877.25
	Other Charges							
7000.020	Travel, Training & Expense Board Member Allowance	2,800.00	2,100.00	700.00	33.3%	1,000.00	-	521.08
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	16,575.00	16,575.00	-	0.0%	2,814.93	5,403.97	3,888.76
7000.115	Travel, Training & Expense Mileage	500.00	6,000.00	(5,500.00)	-91.7%	13.00	233.44	660.03
	Other Charges Totals	19,875.00	24,675.00	(4,800.00)	-19.5%	3,827.93	5,637.41	5,069.87
	Department **1801 - Economic Development** Totals	443,150.00	366,952.00	76,198.00	20.8%	113,140.26	11,596,302.52	364,883.55

WORCESTER COUNTY
BUDGET JUSTIFICATION FORM
FY 2023

Department/Agency Name: Tourism

Department No.: 100.1803

Account Number	Account Name	FY2023 Request	Increase or Decrease ($)	Justification or Explanation
REVENUES:				
TOTAL		$0	$0	
EXPENDITURES:				
6550.060	Electricity	18,000	8,000	Electricity for new location
6550.170	Office Rent/Lease	37,750	37,750	Lease for new location
7000.020	Board Member Allowance	2,800	1,750	Increase in board member reimbursement allowance
TOTAL		$58,550	$47,500	

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

REVENUE

Tourism

Dept #	NWS G/L Acct #	G/L ACCOUNT NAME	FY20 ACTUAL	FY21 ACTUAL	FY22 BUDGET	FY22 ACTUAL as of 12/31/21	FY23 BUDGET	Variance
1803	5070.801	Sale of Pub & Copy -Coupon Books	0	0	0	0	0	0
	5086	Tourism Co-Op Advertising	0	0	0	0	0	0
	5130	Tourism Programs and Events	17,193	350	0	118	0	0
	5705	State Tourism Grant	207,154	86,709	160,000	(34,684)	160,000	0
TOTAL			224,347	87,059	160,000	(34,566)	160,000	0

FY23 Department Request

1803 - Tourism

Account	Account Description	2023 Department Requested	2022 Adopted Budget	$ Variance	% Variance	2022 Actual YTD 12/31/21	2021 Actual Amount	2020 Actual Amount
EXPENSE								
Department **1803 - Tourism**								
Personnel Services								
6000.100	Personnel Services Salaries	283,219.00	281,285.00	1,934.00	0.7%	140,007.23	250,119.88	217,195.26
6000.400	Personnel Services Overtime Pay	1,000.00	-	1,000.00	N/A	-	-	-
	Personnel Services Totals	284,219.00	281,285.00	2,934.00	1.0%	140,007.23	250,119.88	217,195.26
Supplies & Materials								
6100.010	Administrative Expense Administrative Expenses	550.00	300.00	250.00	83.3%	228.00	296.68	206.75
6100.100	Administrative Expense Dues, Licenses & Subscriptions	1,770.00	1,770.00	-	0.0%	1,529.48	2,334.78	1,771.56
6100.150	Administrative Expense Incentives & Events	900.00	900.00	-	0.0%	409.42	-	214.94
6100.190	Administrative Expense Office Supplies	1,300.00	900.00	400.00	44.4%	916.58	1,387.98	1,295.91
6110.090	Supplies & Equipment Computers & Printers	800.00	-	800.00	N/A	-	-	-
6110.245	Supplies & Equipment Mobile Phones	1,300.00	1,800.00	(500.00)	-27.8%	402.80	853.30	1,316.66
6110.310	Supplies & Equipment Promotional Materials	79,156.00	79,156.00	-	0.0%	26,840.45	28,710.86	27,270.08
6110.380	Supplies & Equipment Signage	1,000.00	1,000.00	-	0.0%	241.38	859.70	-
6110.393	Supplies & Equipment Special Event Sponsorship	6,000.00	6,000.00	-	0.0%	3,346.58	6,367.30	6,563.29
6130.010	Equipment Maintenance Copier Lease	600.00	975.00	(375.00)	-38.5%	172.04	778.87	974.76
6130.060	Equipment Maintenance Software Licensing	1,250.00	1,250.00	-	0.0%	-	-	-
6150.050	Uniforms & Personal Equipment Uniforms	400.00	400.00	-	0.0%	-	-	-
6160.043	Grant Programs Other Grants	-	-	-	N/A	43,614.00	11,934.43	-
6160.150	Grant Programs Tourism Grant Projects	160,000.00	160,000.00	-	0.0%	-	157,198.72	233,481.12
	Supplies & Materials Totals	255,026.00	254,451.00	575.00	0.2%	77,700.73	210,722.62	273,095.07
Maintenance & Services								
6530.040	Consulting Services Consulting Services	19,100.00	19,100.00	-	0.0%	400.00	14,741.50	19,043.00
6530.180	Consulting Services Web Page	18,000.00	18,000.00	-	0.0%	6,600.00	34,324.36	24,079.73
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	2,400.00	2,400.00	-	0.0%	634.18	1,010.50	1,391.26
6540.030	Vehicle Operating Expenses Vehicle Maintenance	1,125.00	1,125.00	-	0.0%	-	854.08	660.79
6550.040	Building Site Expenses Cleaning Contract	1,350.00	1,350.00	-	0.0%	566.50	1,236.00	1,313.25
6550.050	Building Site Expenses Custodial Supplies	380.00	380.00	-	0.0%	-	-	279.49
6550.060	Building Site Expenses Electricity	18,000.00	10,000.00	8,000.00	80.0%	2,900.67	9,429.90	7,063.05

FY23 Department Request
1803 - Tourism

Account	Account Description	2023 Department Requested	2022 Adopted Budget	$ Variance	% Variance	2022 Actual YTD 12/31/21	2021 Actual Amount	2020 Actual Amount
6550.090	Building Site Expenses General Maintenance Repairs	525.00	250.00	275.00	110.0%	95.00	400.68	11.75
6550.140	Building Site Expenses Internet Access	1,000.00	500.00	500.00	100.0%	160.04	465.18	480.12
6550.170	Building Site Expenses Office Rent/Lease	37,750.00	-	37,750.00	N/A	-	-	-
6550.220	Building Site Expenses Security Alarm Monitoring	204.00	204.00	-	0.0%	102.00	204.00	204.00
6550.270	Building Site Expenses Telephone	2,800.00	2,800.00	-	0.0%	1,277.56	3,235.63	2,711.11
6900.052	Advertising Supplemental Advertising	283,500.00	283,500.00	-	0.0%	11,743.00	279,908.42	272,335.50
6900.055	Advertising Tourism	426,000.00	426,000.00	-	0.0%	154,291.00	439,465.40	387,568.60
	Maintenance & Services Totals	812,134.00	765,609.00	46,525.00	6.1%	178,769.95	785,275.65	717,141.65
	Other Charges							
7000.020	Travel, Training & Expense Board Member Allowance	2,800.00	1,050.00	1,750.00	166.7%	600.00	-	300.00
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	5,000.00	5,000.00	-	0.0%	3,318.37	3,663.08	2,863.11
7000.115	Travel, Training & Expense Mileage	250.00	250.00	-	0.0%	190.10	10.13	-
7600	Reimbursement Clearing	-	-	-	N/A	13.20	-	-
	Other Charges Totals	8,050.00	6,300.00	1,750.00	27.8%	4,121.67	3,673.21	3,163.11
	Department **1803 - Tourism** Totals	1,359,429.00	1,307,645.00	51,784.00	4.0%	400,599.58	1,249,791.36	1,210,595.09

WORCESTER COUNTY
BUDGET JUSTIFICATION FORM
FY 2023

Department/Agency Name: Fire Marshal

Department No.: 100.1104

Account Number	Account Name	FY2023 Requested	Increase or Decrease ($)	Justification or Explanation
		REVENUES:		
TOTAL		$0	$0	
		EXPENDITURES:		
6100.100	Dues, Licenses & subscriptions	$ 5,235	$ 485	Increase in Dues and Subscription Fees
6100.190	Administrative Exp. Office Suppl	$ 400	$ 150	Increase in Office Expenses
6110.050	Supplies and Camera Equipmen	800	425	Fire Investigation replacement camera
6110.090	Computers	8,250	8,250	Computer replacement x 2, one additional laptop and mini computer for conference room
6110.190	Law Enforcement Equipment	8,000	7,600	3 Replacement & 2 New Ballistic Vest (replacement every 7 years) & Misc. Equipment
6110.245	Supplies and Mobile Phones	3,690	615	Proposed New Position Cell Phone
6110.280	Supplies and Office Furniture	1,200	1,200	Replacement Chairs for Conference Table
6110.320	Supplies and Radio Supplies	2,500	2,000	Replacement P-25 Pager for On-Call Fire Investigators
6130.040	Equipment Maintenance MILES	2,880	480	Proposed New Position MDT/USB Connection
6130.070	Software Maintenance Agreeme	2,432	582	Increase in Zoho and Chief Mobile Software Contracts
6150.020	Uniform and PPE for Fire Inv.	6,900	5,025	Replacement Fire Protective Gear for Fire Investigators
6150.040	Uniforms and Uniform Allowance	3,600	600	Proposed New Position Uniform Allowance
6150.050	Uniforms and Person Equipment	1,600	600	Increase in Maintenance Cost for Uniforms
6540.020	Vehicle Operating Fuel	20,000	7,000	Increase in Fuel Cost
7000.040	Travel/Training & Cont. Ed.	2,100	700	Proposed New Position Increase in Cont. Education
7000.090	Travel/Training & Firearms Train	1,500	250	Proposed New Position Increase in Annual Firearms Qualification
7000.100	Travel/Training & Expense	2,960	75	Proposed New Position Increase in Meeting Expense
9010.010	Capital Equipment New Vehicle	51,000	3,500	Increase in Cost of Vehicle and Emergency Equipment
TOTAL		$125,047	$39,537	

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

REVENUE

Fire Marshal

Dept #	NWS G/L Acct #	G/L ACCOUNT NAME	FY19 ACTUAL	FY20 ACTUAL	FY21 ACTUAL	FY22 BUDGET	FY22 Actual as of 12/31/21	FY23 BUDGET	Variance
1104	5100.100	Fire Insp Fees - Plan Review	96,390	57,548	100,299	100,000	80,177	100,000	0
	5100.200	Fire Insp Fees- Fire Safety	19,772	15,121	23,865	25,000	5,699	25,000	0
	5100.300	Fire Insp Fees- Fire Reports	100	237	200	0	75	0	0
	5100.400	Fire Insp Fees-Hazmat Response Reimb	1,732	1,278	7,580	0	0	0	0
	5100.600	Fire Insp Fees-Fire Inspections QAP	26,396	24,453	33,256	20,000	4,475	25,000	5,000
TOTAL			144,391	98,637	165,199	145,000	90,426	150,000	5,000

FY23 Department Request
1104 - Fire Marshal

Account	Account Description	2023 Department Requested	2022 Adopted Budget	$ Variance	% Variance	2022 Actual YTD 12/31/21	2021 Actual Amount	2020 Actual Amount
EXPENSE								
Department **1104 - Fire Marshal**								
Personnel Services								
6000.100	Personnel Services Salaries	472,622.00	438,374.00	34,248.00	7.8%	242,419.25	421,384.81	402,175.25
6000.400	Personnel Services Overtime Pay	20,000.00	20,000.00	-	0.0%	10,236.22	19,643.98	21,060.43
	Personnel Services Totals	492,622.00	458,374.00	34,248.00	7.5%	252,655.47	441,028.79	423,235.68
Supplies & Materials								
6100.010	Administrative Expense Administrative Expenses	-	-	-	N/A	61.67	471.95	352.84
6100.060	Administrative Expense Books and Publications	350.00	350.00	-	0.0%	-	324.77	-
6100.100	Administrative Expense Dues, Licenses & Subscriptions	5,235.00	4,750.00	485.00	10.2%	506.00	2,725.45	2,524.91
6100.110	Administrative Expense Envelopes	200.00	200.00	-	0.0%	-	-	-
6100.190	Administrative Expense Office Supplies	400.00	250.00	150.00	60.0%	314.38	369.69	657.16
6100.210	Administrative Expense Paper	200.00	200.00	-	0.0%	-	-	-
6100.240	Administrative Expense Printing Expense	425.00	425.00	-	0.0%	-	-	-
6110.050	Supplies & Equipment Camera Equipment	800.00	375.00	425.00	113.3%	-	596.95	697.65
6110.090	Supplies & Equipment Computers & Printers	8,250.00	-	8,250.00	N/A	443.74	4,089.33	539.97
6110.130	Supplies & Equipment Fire Investigation Equipment	1,600.00	1,600.00	-	0.0%	180.92	1,832.50	-
6110.150	Supplies & Equipment Hazmat Supplies & Equipment	14,036.00	14,036.00	-	0.0%	2,164.24	18,214.50	6,911.27
6110.160	Supplies & Equipment Investigation Supplies	1,600.00	1,600.00	-	0.0%	637.49	2,494.38	3,727.58
6110.190	Supplies & Equipment Law Enforcement Equipment	8,000.00	400.00	7,600.00	1900.0%	1,144.51	239.98	-
6110.245	Supplies & Equipment Mobile Phones	3,690.00	3,075.00	615.00	20.0%	666.60	2,633.92	2,954.11
6110.280	Supplies & Equipment Office Furniture	1,200.00	-	1,200.00	N/A	-	-	-
6110.320	Supplies & Equipment Radio Supplies	2,500.00	500.00	2,000.00	400.0%	-	498.98	-
6110.340	Supplies & Equipment Safety Program Equipment	-	-	-	N/A	-	112.50	-
6110.450	Supplies & Equipment Fire Prevention	900.00	900.00	-	0.0%	868.55	894.58	837.05
6130.010	Equipment Maintenance Copier Lease	1,305.00	1,305.00	-	0.0%	434.72	1,304.16	1,304.16
6130.025	Equipment Maintenance Equipment Upgrades & Replacement	-	-	-	N/A	-	-	719.98
6130.040	Equipment Maintenance MILES Computer Chg/MDT User Fees	2,880.00	2,400.00	480.00	20.0%	560.14	2,419.00	2,706.83
6130.070	Equipment Maintenance Software Maintenance Agreements	2,432.00	1,850.00	582.00	31.5%	-	1,303.89	900.00
6150.020	Uniforms & Personal Equipment Fire Investigator Gear	6,900.00	1,875.00	5,025.00	268.0%	-	530.00	656.90

FY23 Department Request
1104 - Fire Marshal

Account	Account Description	2023 Department Requested	2022 Adopted Budget	$ Variance	% Variance	2022 Actual YTD 12/31/21	2021 Actual Amount	2020 Actual Amount
6150.040	Uniforms & Personal Equipment Uniform Allowance	3,600.00	3,000.00	600.00	20.0%	3,000.00	3,000.00	2,500.00
6150.050	Uniforms & Personal Equipment Uniforms	1,600.00	1,000.00	600.00	60.0%	993.35	565.37	60.00
	Supplies & Materials Totals	68,103.00	40,091.00	28,012.00	69.9%	11,976.31	44,621.90	28,050.41
	Maintenance & Services							
6510.020	Legal Services County Attorney Expenses	-	-	-	N/A	-	-	14.93
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	20,000.00	13,000.00	7,000.00	53.8%	11,547.02	18,621.06	14,245.41
6540.030	Vehicle Operating Expenses Vehicle Maintenance	6,000.00	6,000.00	-	0.0%	4,349.22	27,379.81	5,914.64
6540.040	Vehicle Operating Expenses Vehicle Registration	100.00	100.00	-	0.0%	-	-	100.00
6550.270	Building Site Expenses Telephone	360.00	360.00	-	0.0%	120.52	326.09	368.66
	Maintenance & Services Totals	26,460.00	19,460.00	7,000.00	36.0%	16,016.76	46,326.96	20,643.64
	Other Charges							
7000.010	Travel, Training & Expense Bio-Terrorism/Hazmat Team Trng	15,000.00	15,000.00	-	0.0%	-	-	2,438.31
7000.040	Travel, Training & Expense Continuing Education/Certificati	2,100.00	1,400.00	700.00	50.0%	643.98	1,232.00	341.00
7000.060	Travel, Training & Expense Educational Training	1,725.00	1,725.00	-	0.0%	-	118.54	718.91
7000.070	Travel, Training & Expense Expense Allowance	-	-	-	N/A	-	-	500.00
7000.090	Travel, Training & Expense Firearms Training	1,500.00	1,250.00	250.00	20.0%	-	798.89	530.00
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	2,960.00	2,885.00	75.00	2.6%	-	(142.04)	-
	Other Charges Totals	23,285.00	22,260.00	1,025.00	4.6%	643.98	2,007.39	4,528.22
	Capital Equipment							
9010.010	Capital Equipment New Vehicles	51,000.00	47,500.00	3,500.00	7.4%	-	-	46,931.10
	Capital Equipment Totals	51,000.00	47,500.00	3,500.00	7.4%	-	-	46,931.10
	Encumbrances							
7180	Encumbrance Expense	-	-	-	N/A	-	3,317.16	-
	Encumbrances Totals	-	-	-	+++	-	3,317.16	-
	Department **1104 - Fire Marshal** Totals	661,470.00	587,685.00	73,785.00	12.6%	281,292.52	537,302.20	523,389.05

WORCESTER COUNTY
BUDGET JUSTIFICATION FORM
FY 2023

Department/Agency Name: Fire Training Center

Department No.: 100.1105.197

Account Name	Account Number	FY2023 Request	Increase or Decrease ($)	Justification or Explanation
REVENUES:				
	TOTAL	$0	$0	
EXPENDITURES:				
Hazmat Supplies & Equipment	6110.150	$81,152	$81,152	Replacement of 20 year old SCBA for Hazmat
Building Site Exp. VCT	6550.030	$1,000	$500	Actual cost for FY 22
Building Security Alarm Monitoring	6550.220	800	392	Increase in cost
	TOTAL	$82,952	$82,044	

REVENUES AND EXPENDITURES SHOULD BE KEYED AS POSITIVE (DEBIT) NUMBERS

FY23 Department Request
1105.197 - County Fire Training Center

Account	Account Description	2023 Department Requested	2022 Adopted Budget	$ Variance	% Variance	2022 Actual YTD 12/31/21	2021 Actual Amount	2020 Actual Amount
EXPENSE								
Department	**1105 - Volunteer Fire Departments**							
Location	**197 - County Fire Training Center**							
6110.150	Supplies & Equipment Hazmat Supplies & Equipment	81,152.00	-	81,152.00	N/A	-	1,057.50	12,569.41
6110.155	Supplies & Equipment Fire Safety House Supply & Equip	-	-	-	N/A	-	-	3,763.28
6550.010	Building Site Expenses Building/Property Improvement	500.00	500.00	-	0.0%	-	-	817.65
6550.030	Building Site Expenses Carpet/VCT Cleaning	1,000.00	500.00	500.00	100.0%	996.98	-	788.75
6550.040	Building Site Expenses Cleaning Contract	2,200.00	2,200.00	-	0.0%	865.20	2,465.82	2,725.38
6550.050	Building Site Expenses Custodial Supplies	150.00	150.00	-	0.0%	115.75	120.41	173.03
6550.060	Building Site Expenses Electricity	7,000.00	7,000.00	-	0.0%	2,131.60	6,022.00	6,736.00
6550.080	Building Site Expenses Fire Alarm Testing	472.00	472.00	-	0.0%	-	481.00	526.00
6550.081	Building Site Expenses Fire Extinguishers	150.00	150.00	-	0.0%	-	444.00	238.00
6550.085	Building Site Expenses Generator Fuel Oil	300.00	300.00	-	0.0%	250.75	-	-
6550.090	Building Site Expenses General Maintenance Repairs	3,000.00	3,000.00	-	0.0%	2,047.25	2,356.69	6,507.35
6550.100	Building Site Expenses Generator Services & Repairs	900.00	900.00	-	0.0%	-	450.00	2,577.50
6550.120	Building Site Expenses Heating Propane	2,000.00	2,000.00	-	0.0%	140.52	1,019.41	338.70
6550.180	Building Site Expenses Pest Control/Termite Insp	216.00	216.00	-	0.0%	54.00	216.00	198.00
6550.220	Building Site Expenses Security Alarm Monitoring	800.00	408.00	392.00	96.1%	533.00	408.00	408.00
6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	300.00	300.00	-	0.0%	-	225.00	-
6550.270	Building Site Expenses Telephone	180.00	180.00	-	0.0%	164.51	453.00	568.29
6550.280	Building Site Expenses Tipping Fees	10.00	10.00	-	0.0%	23.25	26.00	10.00
6550.300	Building Site Expenses Trash Removal	768.00	768.00	-	0.0%	320.10	768.24	768.24
6550.320	Building Site Expenses Water Treatment	50.00	50.00	-	0.0%	-	12.50	-
7000.125	Travel, Training & Expense Transport Expenses	3,000.00	3,000.00	-	0.0%	112.36	-	812.10
7080.030	Fire & Ambulance Firemens Training Center	15,000.00	15,000.00	-	0.0%	2,127.18	941.75	-
7180	Encumbrance Expense	-	-	-	N/A	-	-	7,438.40
9010.050	Capital Equipment Building Improvements	-	-	-	N/A	-	5,826.52	-
9010.100	Capital Equipment Furniture & Fixtures	-	-	-	N/A	-	12,946.23	-
	Location **197 - County Fire Training Center** Totals	119,148.00	37,104.00	82,044.00	221.1%	9,882.45	36,240.07	47,964.08

1105.197

WORCESTER COUNTY
BUDGET JUSTIFICATION FORM
FY 2023

Department/Agency Name: Extension Service

Department No.: 100.1701

Account Number	Account Name	FY2023 Request	Increase or Decrease ($)	Justification or Explanation
REVENUES:				
TOTAL		$0	$0	
EXPENDITURES:				
6100.010	Administrative Expenses	2,600	645	Increased cost of a storage unit.
6100.100	Dues, Licenses, & Subscription	714	234	Additional subscriptions and dues to support knowledge of area needs and programs related to agriculture
7120.020	Appropriation for Extension Services	223,164	35,582	Portion of the State 9% COLA and merit increases. Change current 4-H program assistant from .5 FTE to 1.0 FTE.
TOTAL		$ 226,478	$ 36,461	

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

FY23 Department Request

1701 - Extension Service

Account	Account Description	2023 Department Requested	2022 Adopted Budget	$ Variance	% Variance	2022 Actual YTD 12/31/21	2021 Actual Amount	2020 Actual Amount
EXPENSE								
Department **1701 - Extension Service**								
Supplies & Materials								
6100.010	Administrative Expense Administrative Expenses	2,600.00	1,955.00	645.00	33.0%	2,502.67	1,955.00	1,955.00
6100.100	Administrative Expense Dues, Licenses & Subscriptions	714.00	480.00	234.00	48.8%	189.00	401.00	395.00
6100.190	Administrative Expense Office Supplies	6,200.00	6,200.00	-	0.0%	1,991.72	6,170.87	4,255.51
6100.230	Administrative Expense Postage & Freight	1,500.00	1,500.00	-	0.0%	554.00	1,419.00	1,494.00
6110.120	Supplies & Equipment Equipment Rental	-	-	-	N/A	-	-	210.00
6130.010	Equipment Maintenance Copier Lease	6,000.00	6,000.00	-	0.0%	4,654.23	4,432.60	4,221.50
	Supplies & Materials Totals	17,014.00	16,135.00	879.00	5.4%	9,891.62	14,378.47	12,531.01
Maintenance & Services								
6550.270	Building Site Expenses Telephone	2,500.00	2,500.00	-	0.0%	1,027.87	1,645.50	2,140.58
	Maintenance & Services Totals	2,500.00	2,500.00	-	0.0%	1,027.87	1,645.50	2,140.58
Other Charges								
7120.020	Other Non-Matching Expenses Appropriation for Extension Svc	223,164.00	187,582.00	35,582.00	19.0%	93,791.00	187,582.00	179,952.00
	Other Charges Totals	223,164.00	187,582.00	35,582.00	19.0%	93,791.00	187,582.00	179,952.00
	Department **1701 - Extension Service** Totals	242,678.00	206,217.00	36,461.00	17.7%	104,710.49	203,605.97	194,623.59

1701

WORCESTER COUNTY
BUDGET JUSTIFICATION FORM
FY 2023

Department/Agency Name: Volunteer Fire & Ambulance Dept

Department No.: 100.1105

Account Number	Account Name	FY2023 Request	Increase or Decrease ($)	Justification or Explanation
		REVENUES:		
5650	State Grant to Fire Co.	$367,650	($12,057)	Based on FY22 actual
TOTAL		$367,650	($12,057)	
		EXPENDITURES:		
6110.150	Hazmat Supplies & Equipment	$81,152	$81,152	Replacement of 20 year old SCBA for Hazmat
6550.030	Building Site Exp. VCT	$1,000	$500	Actual cost for FY 22
6550.220	Building Security Alarm Monitoring	800	392	Increase in cost
7080.020	County Grant to Ambulance Companies	6,293,170	197,538	Increase based on funding formula
7080.060	State Grant to Fire Companies	367,652	(12,055)	Based on FY22 actual
TOTAL		$6,743,774	$267,527	

REVENUES AND EXPENDITURES SHOULD BE KEYED AS POSITIVE (DEBIT) NUMBERS

REVENUE

Volunteer Fire Departments

Dept #	NWS G/L Acct #	G/L ACCOUNT NAME	FY19 ACTUAL	FY20 ACTUAL	FY21 BUDGET	FY22 BUDGET	FY22 Actual as of 12/31/2021	FY23 BUDGET	Variance
1105	5650	State Grant for Vol. Fire Cos.	373,789	372,955	372,927	379,707	367,650	367,650	(12,057)
TOTAL			373,789	372,955	372,927	379,707	367,650	367,650	(12,057)

FY23 Department Request

1105 - Volunteer Fire Departments

Account	Account Description	2023 Department Requested	2022 Adopted Budget	$ Variance	% Variance	2022 Actual YTD 12/31/21	2021 Actual Amount	2020 Actual Amount
EXPENSE								
Department **1105 - Volunteer Fire Departments**								
Supplies & Materials								
6110.150	Supplies & Equipment Hazmat Supplies & Equipment	81,152.00	-	81,152.00	N/A	-	1,057.50	12,569.41
6110.155	Supplies & Equipment Fire Safety House Supply & Equip	-	-	-	N/A	-	-	3,763.28
	Supplies & Materials Totals	81,152.00	-	81,152.00	N/A	-	1,057.50	16,332.69
Maintenance & Services								
6550.010	Building Site Expenses Building/Property Improvement	500.00	500.00	-	0.0%	-	-	817.65
6550.030	Building Site Expenses Carpet/VCT Cleaning	1,000.00	500.00	500.00	100.0%	996.98	-	788.75
6550.040	Building Site Expenses Cleaning Contract	2,200.00	2,200.00	-	0.0%	865.20	2,465.82	2,725.38
6550.050	Building Site Expenses Custodial Supplies	150.00	150.00	-	0.0%	115.75	120.41	173.03
6550.060	Building Site Expenses Electricity	7,000.00	7,000.00	-	0.0%	2,131.60	6,022.00	6,736.00
6550.080	Building Site Expenses Fire Alarm Testing	472.00	472.00	-	0.0%	-	481.00	526.00
6550.081	Building Site Expenses Fire Extinguishers	150.00	150.00	-	0.0%	-	444.00	238.00
6550.085	Building Site Expenses Generator Fuel Oil	300.00	300.00	-	0.0%	250.75	-	-
6550.090	Building Site Expenses General Maintenance Repairs	3,000.00	3,000.00	-	0.0%	2,047.25	2,356.69	6,507.35
6550.100	Building Site Expenses Generator Services & Repairs	900.00	900.00	-	0.0%	-	450.00	2,577.50
6550.120	Building Site Expenses Heating Propane	2,000.00	2,000.00	-	0.0%	140.52	1,019.41	338.70
6550.180	Building Site Expenses Pest Control/Termite Insp	216.00	216.00	-	0.0%	54.00	216.00	198.00
6550.220	Building Site Expenses Security Alarm Monitoring	800.00	408.00	392.00	96.1%	533.00	408.00	408.00
6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	300.00	300.00	-	0.0%	-	225.00	-
6550.270	Building Site Expenses Telephone	180.00	180.00	-	0.0%	164.51	453.00	568.29
6550.280	Building Site Expenses Tipping Fees	10.00	10.00	-	0.0%	23.25	26.00	10.00
6550.300	Building Site Expenses Trash Removal	768.00	768.00	-	0.0%	320.10	768.24	768.24
6550.320	Building Site Expenses Water Treatment	50.00	50.00	-	0.0%	-	12.50	-
	Maintenance & Services Totals	19,996.00	19,104.00	892.00	4.7%	7,642.91	15,468.07	23,380.89
Other Charges								
7000.125	Travel, Training & Expense Transport Expenses	3,000.00	3,000.00	-	0.0%	112.36	-	812.10
7080.010	Fire & Ambulance County Grant to Fire Companies	2,520,000.00	2,520,000.00	-	0.0%	1,260,000.00	2,520,000.00	2,520,000.00
7080.020	Fire & Ambulance County Grant to Ambulance Cos.	6,293,170.00	6,095,632.00	197,538.00	3.2%	6,119,631.80	5,011,972.60	4,256,590.80

FY23 Department Request
1105 - Volunteer Fire Departments

Account	Account Description	2023 Department Requested	2022 Adopted Budget	$ Variance	% Variance	2022 Actual YTD 12/31/21	2021 Actual Amount	2020 Actual Amount
7080.030	Fire & Ambulance Firemens Training Center	15,000.00	15,000.00	-	0.0%	2,127.18	941.75	-
7080.040	Fire & Ambulance LOSAP Appropriation	186,200.00	186,200.00	-	0.0%	49,600.00	136,600.00	72,000.00
7080.060	Fire & Ambulance State Grant for Fire Companies	367,652.00	379,707.00	(12,055.00)	-3.2%	-	379,692.00	372,955.00
7080.070	Fire & Ambulance Fire	115,151.00	115,151.00	-	0.0%	84,488.00	130,144.00	178,701.00
7080.080	Fire & Ambulance EMT Paramedic Tuition Reimb Pgm	8,000.00	8,000.00	-	0.0%	-	-	-
	Other Charges Totals	9,508,173.00	9,322,690.00	185,483.00	2.0%	7,515,959.34	8,179,350.35	7,401,058.90
	Capital Equipment							
9010.050	Capital Equipment Building Improvements	-	-	-	N/A	-	5,826.52	-
9010.100	Capital Equipment Furniture & Fixtures	-	-	-	N/A	-	12,946.23	-
	Capital Equipment Totals	-	-	-	+++	-	18,772.75	-
	Encumbrances							
7180	Encumbrance Expense	-	-	-	N/A	-	-	7,438.40
	Encumbrances Totals	-	-	-	+++	-	-	7,438.40
	Department **1105 - Volunteer Fire Departments** Totals	9,609,321.00	9,341,794.00	267,527.00	2.9%	7,523,602.25	8,214,648.67	7,448,210.88

WORCESTER COUNTY
BUDGET JUSTIFICATION FORM
FY 2023

Department/Agency Name: County Administration

Department No.: 100.1001

Account Number	Account Name	FY2023 Request	Increase or Decrease ($)	Justification or Explanation
REVENUES:				
4260.020	Rents/State Revenue	99,457	28,258	Increase due to warehouse rent
5645	Share of Park Receipts	625,000	200,000	Based on current trend
TOTAL		$ 724,457	$228,258	
EXPENDITURES:				
6110.245	Mobile Phones	14,500	3,700	Increase in number of mobile phones and aircards.
6110.280	Office Furniture	2,500	2,500	Desk for Procurement Officer.
7000.040	Continuing Education	1,300	1,300	Professional Education annual subscription and continuing education opportunities for office staff.
9010.010	New Vehicles	32,000	32,000	Pool vehicle to be used by County Administration.
TOTAL		$50,300	$39,500	

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

REVENUE

Commissioners Office

Dept #	NWS G/L Acct #	G/L ACCOUNT NAME	FY20 ACTUAL	FY21 ACTUAL	FY22 BUDGET	FY22 Actual as of 12/31/21	FY23 BUDGET	Variance
1001	4260.020	Rents/State Revenue- Cnty Admi	75,204	83,204	71,199	12,325	99,457	28,258
	4400	Franchise Fees	21,816	22,216	22,500	0	22,500	0
	5070.100	Sale of Publications	1,458	449	700	147	350	(350)
	5310	Civil Infraction Fines	3,553	9,448	4,000	1,150	4,000	0
	5645	Share of State Park Receipts	528,288	682,160	425,000	0	625,000	200,000
	5663	Share of State Forest Land	96,632	61,349	70,000	0	70,000	0
TOTAL			726,952	858,827	593,399	13,622	821,307	227,908

FY23 Department Request
Budget Year 2023

Account	Account Description	2023 Department Requested	2022 Adopted Budget	$ Variance	% Variance	2022 Actual YTD 12/31/21	2021 Actual Amount	2020 Actual Amount
EXPENSE								
Department **1001 - County Commissioners**								
Personnel Services								
6000.100	Personnel Services Salaries	1,071,216.00	1,010,110.00	61,106.00	6.0%	545,328.46	1,018,898.76	976,493.65
	Personnel Services Totals	1,071,216.00	1,010,110.00	61,106.00	6.0%	545,328.46	1,018,898.76	976,493.65
Supplies & Materials								
6100.010	Administrative Expense Administrative Expenses	1,650.00	900.00	750.00	83.3%	311.64	535.54	455.40
6100.060	Administrative Expense Books and Publications	200.00	200.00	-	0.0%	-	-	-
6100.100	Administrative Expense Dues, Licenses & Subscriptions	4,702.00	4,337.00	365.00	8.4%	2,653.24	4,421.95	3,859.84
6100.165	Administrative Expense Meeting Expense	650.00	500.00	150.00	30.0%	223.14	440.35	346.87
6100.190	Administrative Expense Office Supplies	6,200.00	6,000.00	200.00	3.3%	2,884.60	6,090.05	4,628.69
6100.210	Administrative Expense Paper	3,300.00	3,300.00	-	0.0%	525.88	1,074.54	2,866.08
6100.230	Administrative Expense Postage & Freight	500.00	500.00	-	0.0%	74.46	222.48	185.32
6110.080	Supplies & Equipment Computer Repairs & Supplies	500.00	500.00	-	0.0%	-	-	-
6110.090	Supplies & Equipment Computers & Printers	2,580.00	2,052.00	528.00	25.7%	1,479.69	4,015.50	3,673.46
6110.245	Supplies & Equipment Mobile Phones	14,500.00	10,800.00	3,700.00	34.3%	2,605.29	7,112.53	7,780.42
6110.280	Supplies & Equipment Office Furniture	2,500.00	-	2,500.00	N/A	-	-	-
6130.010	Equipment Maintenance Copier Lease	11,980.00	11,880.00	100.00	0.8%	3,791.98	11,781.91	13,003.97
6150.050	Uniforms & Personal Equipment Uniforms	250.00	-	250.00	N/A	160.00	-	-
	Supplies & Materials Totals	49,512.00	40,969.00	8,543.00	20.9%	14,709.92	35,694.85	36,800.05
Maintenance & Services								
6510.020	Legal Services County Attorney Expenses	9,090.00	8,220.00	870.00	10.6%	5,716.48	6,348.65	3,700.00
6510.035	Legal Services County Code Expenses	9,500.00	9,500.00	-	0.0%	8,819.92	3,867.60	8,677.21
6510.050	Legal Services Court Reporters	360.00	360.00	-	0.0%	-	480.00	390.00
6510.085	Legal Services Other Legal Expenses	-	-	-	N/A	-	-	(13,256.03)
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	3,000.00	2,500.00	500.00	20.0%	1,199.35	1,632.72	1,453.37
6540.030	Vehicle Operating Expenses Vehicle Maintenance	1,000.00	1,500.00	(500.00)	-33.3%	243.99	206.41	868.17
6540.040	Vehicle Operating Expenses Vehicle Registration	100.00	-	100.00	N/A	-	-	100.00
6550.270	Building Site Expenses Telephone	1,440.00	1,380.00	60.00	4.3%	464.31	1,380.15	1,335.46
6900.010	Advertising Budget Advertisements	2,500.00	2,200.00	300.00	13.6%	1,728.98	2,027.15	2,028.75

FY23 Department Request
Budget Year 2023

Account	Account Description	2023 Department Requested	2022 Adopted Budget	$ Variance	% Variance	2022 Actual YTD 12/31/21	2021 Actual Amount	2020 Actual Amount
6900.030	Advertising Legislative Advertisements	9,600.00	9,000.00	600.00	6.7%	5,692.75	7,106.88	7,821.75
	Maintenance & Services Totals	36,590.00	34,660.00	1,930.00	5.6%	23,865.78	23,049.56	13,118.68
	Other Charges							
7000.020	Travel, Training & Expense Board Member Allowance	21,000.00	21,000.00	-	0.0%	10,500.00	21,000.00	21,000.00
7000.040	Travel, Training & Expense Continuing Education/Certificati	1,300.00	-	1,300.00	N/A	-	-	-
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	23,346.00	22,447.00	899.00	4.0%	9,628.92	4,188.75	4,969.95
7000.115	Travel, Training & Expense Mileage	600.00	600.00	-	0.0%	599.39	17.83	286.40
	Other Charges Totals	46,246.00	44,047.00	2,199.00	5.0%	20,728.31	25,206.58	26,256.35
	Interfund Charges							
8010.110	Interfund Water & Wastewater Enterprise Ch	(65,270.00)	(63,709.00)	(1,561.00)	2.5%	(31,854.55)	(58,528.60)	(63,558.30)
8010.120	Interfund Landfill Enterprise Charges	(17,949.00)	(17,520.00)	(429.00)	2.4%	(8,760.05)	(16,095.30)	(17,478.50)
8010.220	Interfund Dept. of Liquor Control Charges	-	-	-	N/A	-	(1,691.40)	(3,031.50)
	Interfund Charges Totals	(83,219.00)	(81,229.00)	(1,990.00)	2.4%	(40,614.60)	(76,315.30)	(84,068.30)
	Capital Equipment							
9010.010	Capital Equipment New Vehicles	32,000.00	-	32,000.00	N/A	-	-	34,880.00
	Capital Equipment Totals	32,000.00	-	32,000.00	+++	-	-	34,880.00
	Department **1001 - County Commissioners** Totals	1,152,345.00	1,048,557.00	103,788.00	9.9%	564,017.87	1,026,534.45	1,003,480.43

WORCESTER COUNTY
BUDGET JUSTIFICATION FORM
FY 2023

Department/Agency Name: Other General Government

Department No.: 100.1090

Account Number	Account Name	FY2023 Request	Increase or Decrease ($)	Justification or Explanation
REVENUES:				
5080	County Share Vehicle Tag Fee	$1,500	($2,000)	Decrease in demand for the service
	TOTAL	$1,500	($2,000)	
EXPENDITURES:				
6100.190	Administrative Expense Office Supplies	12,000	7,000	We have been purchasing cell phone covers recently out of the IT general account. We would like to have a separate line item to better track these expenditures for other departments. Also adding replacement desk phones we purchase as we need them. Also adding UPS desktop replacement batteries to cover departments that need battery replacement.
6110.090	Computers & Printers	25,600	5,600	$20,000 IT replacements, $5,600 for 4 Commissioner iPads
6110.350	Scanners	24,000	2,000	MIS scanners are budgeted on an as needed basis. The desktop scanner estimate increased in price.
6130.020	Equipment Annual Maint Cont	144,200	(98,800)	Moved broadband grant match to 6160.043 Other Grants.
6130.025	Equip Upgrades & Replacement	50,000	50,000	Replace sound system in Commissioners meeting room
6130.042	Equip Maint Network	194,000	(36,000)	UPS Should be purchased in FY22-Maintenance will be added. Adjusted for some maintenance no longer needed.
6130.060	Equipment Maintenance, Software Licensing	116,500	63,500	Adding subscription for county-wide use of Dropbox and Adobe. This is now only available by subscription. No longer one license per user lifetime. In FY22, the agreements changed and we did not have a line item to charge to. New digital admin software.
6130.070	Software maintenance agreements	312,090	8,485	MIS estimated a 5% increase for Docuware and New World maintenance prior year actual numbers. Ajustments in IT maintenance costs
6130.075	Software upgrades	137,440	117,565	Moving to 365 for all microsoft licenses. We have held out as long as possible. Microsoft will no longer be offering forever license for Enterprise accounts and will now go to subscription based product. This will come with many advantages, mostly in the form of tighter Cybersecurity. We will no longer be able to purcahse lifetime license which on average lasts about 5 years. We will no longer be hosting email locally, it will go to cloud based which will save us in the long run on server space and added security of the network.
6160.043	Other grants	100,000	100,000	Moved broadband grant match from 6130.020 Annual Maintenance Contracts.
6530.040	Consulting Services	90,000	23,000	Additional funding for lobbyist
6550.050	Custodial Supplies	21,750	1,900	More accurate estimate based on trend
6550.060	Electricity	238,000	(46,780)	More accurate estimate based on trend

6550.070	Elevator Testing	18,000	1,570	More accurate estimate based on trend
6550.090	General Maintenance Repairs	145,100	3,000	More accurate estimate based on trend
6550.110	Heating Fuel Oil	27,000	(5,000)	More accurate estimate based on trend
6550.220	Security Alarm Monitoring	4,468	1,500	More accurate estimate based on trend
6550.230	Security System Expenses	9,000	3,500	Increased security cameras and repairs
6550.320	Water Treatment	2,000	(1,000)	More accurate estimate based on trend. Isle of Wight.
7000.020	Board Member Allowance	29,700	29,350	$700 Ethics board. $29,000 estimated cost of Police Accountability board.
7000.050	Courier Service	1,500	(1,300)	Reduced travel due to electronic packets
7000.060	Eductional Training	8,000	500	Increase due to rising cost of application software.
7000.100	Meetings/Conferences/Shows	21,880	(3,750)	Removed Hurricane Conference for other departments
7040.020	Tri-County Council Capital Match	42,242	(37,071)	Based on request letter received 2/16/22
7120.110	Briddletown Service Are Appro.	31,500	1,500	Based on request from Enterprise Fund 1/27/22
7500	Other expenses	86,897	23,100	Increase in holiday gift card amount
9010.040	IT Equipment	175,000	(175,000)	No capital equipment needed in FY23
	TOTAL	$2,067,867	$38,369	

REVENUES AND EXPENDITURES SHOULD BE KEYED AS POSITIVE (DEBIT) NUMBERS

REVENUE

Other General Government

Dept #	NWS G/L Acct #	G/L ACCOUNT NAME	FY20 ACTUAL	FY21 ACTUAL	FY22 BUDGET	FY22 ACTUAL as of 12/31/21	FY23 BUDGET	Variance
1090	4200	Admission & Amusement Tax	542,049	611,223	600,000	443,720	600,000	0
	4270	Rents /Tower Site Rental	23,393	19,882	23,300	10,380	23,300	0
	4600	Sale of Fixed Assets	6,692	0	40,000	105,501	40,000	0
	4800	Miscellaneous Revenue	765,077	107,695	80,000	35,603	80,000	0
	4910	Traders Licenses	72,840	103,980	80,000	11,101	80,000	0
	4935	Marriage Licenses	17,670	25,950	20,000	9,750	20,000	0
	4936	Civil Ceremony	1,030	1,020	1,000	650	1,000	0
	5080	County Share Vehicle Tag Fee	1,993	14	3,500	90	1,500	(2,000)
	5435	BRF Admin Fee	22,919	23,815	22,500	19,519	22,500	0
	5624	DHCD State Grant	55,075	0	0	0	0	0
	5664.020	US Fish & Wildlife Service Gen Gov	6,503	6,111	7,000	0	7,000	0
	5735.025	Other Grants - Other Gen Govt	0	1,005	0	0	0	0
	5747	Cares Act - 19	1,066,392	5,254,036	0	145,786	0	0
	5748.11	ARPA DHCD Non Profit	0	172,937	0	0	0	0
	5748.12	ARPA DHCD ERAP	0	0	0	3,232,886	0	0
	5850	Other Revenue	20,348	0	0	0	0	0
TOTAL			2,601,982	6,327,668	877,300	4,014,986	875,300	(2,000)

FY23 Department Request
1090 - Other General Government

Account	Account Description	2023 Department Requested	2022 Adopted Budget	$ Variance	% Variance	2022 Actual YTD 12/31/21	2021 Actual Amount	2020 Actual Amount
EXPENSE								
Department	**1090 - Other General Government**							
Supplies & Materials								
6100.100	Administrative Expense Dues, Licenses & Subscriptions	20,762.00	20,161.00	601.00	3.0%	17,514.00	23,433.60	17,210.87
6100.165	Administrative Expense Meeting Expense	1,300.00	1,300.00	-	0.0%	200.00	1,261.94	(19.00)
6100.190	Administrative Expense Office Supplies	12,000.00	5,000.00	7,000.00	140.0%	808.84	852.20	514.85
6100.230	Administrative Expense Postage & Freight	137,000.00	137,000.00	-	0.0%	49,259.82	137,180.72	128,066.97
6110.080	Supplies & Equipment Computer Repairs & Supplies	10,000.00	10,000.00	-	0.0%	7,529.08	9,892.81	7,808.21
6110.090	Supplies & Equipment Computers & Printers	25,600.00	20,000.00	5,600.00	28.0%	6,289.30	20,006.79	16,438.82
6110.110	Supplies & Equipment Disaster Preparedness Materials	3,000.00	3,000.00	-	0.0%	-	-	-
6110.165	Supplies & Equipment IT	4,000.00	4,000.00	-	0.0%	344.45	3,632.10	674.82
6110.270	Supplies & Equipment Office Equipment Repairs	1,500.00	1,500.00	-	0.0%	-	230.86	-
6110.350	Supplies & Equipment Scanners	24,000.00	22,000.00	2,000.00	9.1%	350.00	-	2,859.00
6130.020	Equipment Maintenance Equipment Annual Maint Contr.	144,200.00	243,000.00	(98,800.00)	-40.7%	54,215.20	118,984.77	149,696.54
6130.025	Equipment Maintenance Equipment Upgrades & Replacement	50,000.00	-	50,000.00	N/A	-	-	-
6130.042	Equipment Maintenance Network	194,000.00	230,000.00	(36,000.00)	-15.7%	49,326.83	75,769.99	147,640.42
6130.060	Equipment Maintenance Software Licensing	116,500.00	53,000.00	63,500.00	119.8%	14,300.00	14,300.00	14,838.77
6130.070	Equipment Maintenance Software Maintenance Agreements	312,090.00	303,605.00	8,485.00	2.8%	155,129.32	266,853.91	290,088.37
6130.075	Equipment Maintenance Software Upgrades	137,440.00	19,875.00	117,565.00	591.5%	-	13,065.00	13,065.00
6130.100	Equipment Maintenance Other Equipment Lease	9,332.00	9,332.00	-	0.0%	4,663.98	9,327.96	7,433.52
6160.043	Grant Programs Other Grants	100,000.00	-	100,000.00	N/A	69,563.55	-	60,000.00
6160.082	Grant Programs Disaster Event Materials & Suppl	-	-	-	N/A	144,743.70	2,440,489.77	305,305.14
6160.401	Grant Programs ARPA DHCD Non Profit Recovery	-	-	-	N/A	-	172,937.00	-
6160.402	Grant Programs ARPA DHCD ERAP	-	-	-	N/A	3,232,886.00	-	-
	Supplies & Materials Totals	1,302,724.00	1,082,773.00	219,951.00	20.3%	3,807,124.07	3,308,219.42	1,161,622.30
Maintenance & Services								
6500.090	Systems Maintenance Wireless Network Upgrades	500.00	500.00	-	0.0%	-	-	-
6530.010	Consulting Services Annual Audit Fees	47,000.00	47,000.00	-	0.0%	31,000.00	37,500.00	46,500.00
6530.040	Consulting Services Consulting Services	90,000.00	67,000.00	23,000.00	34.3%	64,682.26	60,570.69	59,583.62
6530.100	Consulting Services Professional Fees	-	-	-	N/A	-	720.00	240.00

FY23 Department Request
1090 - Other General Government

Account	Account Description	2023 Department Requested	2022 Adopted Budget	$ Variance	% Variance	2022 Actual YTD 12/31/21	2021 Actual Amount	2020 Actual Amount
6530.110	Consulting Services Programming	17,000.00	17,000.00	-	0.0%	8,860.98	19,736.00	15,535.30
6545	Energy	15,000.00	15,000.00	-	0.0%	-	-	-
6550.020	Building Site Expenses Buildings & Grounds Maintenance	-	-	-	N/A	-	-	600.00
6550.028	Building Site Expenses Cable	100.00	-	100.00	N/A	52.40	20.96	-
6550.030	Building Site Expenses Carpet/VCT Cleaning	11,950.00	11,950.00	-	0.0%	-	7,105.69	1,978.60
6550.040	Building Site Expenses Cleaning Contract	99,230.00	99,030.00	200.00	0.2%	40,509.45	93,311.08	93,983.43
6550.050	Building Site Expenses Custodial Supplies	21,750.00	19,850.00	1,900.00	9.6%	8,985.97	18,381.42	19,565.41
6550.060	Building Site Expenses Electricity	238,000.00	284,780.00	(46,780.00)	-16.4%	84,208.94	206,704.02	182,710.49
6550.070	Building Site Expenses Elevator Testing	18,000.00	16,430.00	1,570.00	9.6%	8,325.00	17,918.49	14,378.00
6550.080	Building Site Expenses Fire Alarm Testing	5,468.00	6,315.00	(847.00)	-13.4%	-	3,998.00	3,998.00
6550.081	Building Site Expenses Fire Extinguishers	705.00	705.00	-	0.0%	-	1,058.00	2,768.00
6550.085	Building Site Expenses Generator Fuel Oil	800.00	800.00	-	0.0%	-	1,610.14	-
6550.090	Building Site Expenses General Maintenance Repairs	145,100.00	142,100.00	3,000.00	2.1%	44,489.31	154,622.61	139,610.90
6550.100	Building Site Expenses Generator Services & Repairs	9,000.00	9,000.00	-	0.0%	-	9,178.77	66,594.82
6550.110	Building Site Expenses Heating Fuel Oil	27,000.00	32,000.00	(5,000.00)	-15.6%	7,425.50	19,597.45	18,756.30
6550.120	Building Site Expenses Heating Propane	20,600.00	21,100.00	(500.00)	-2.4%	3,114.52	18,025.25	9,731.84
6550.124	Building Site Expenses HVAC Loop Water Treatment	4,720.00	4,708.00	12.00	0.3%	1,913.86	3,784.65	3,813.89
6550.135	Building Site Expenses Insurance Claim Expenses	-	-	-	N/A	122,362.50	21,751.30	35,000.00
6550.140	Building Site Expenses Internet Access	3,552.00	3,552.00	-	0.0%	1,617.00	3,124.48	1,603.27
6550.170	Building Site Expenses Office Rent/Lease	4,760.00	4,560.00	200.00	4.4%	52,914.38	6,557.90	2,760.00
6550.180	Building Site Expenses Pest Control/Termite Insp	1,665.00	1,765.00	(100.00)	-5.7%	369.00	1,306.00	1,478.00
6550.220	Building Site Expenses Security Alarm Monitoring	4,468.00	2,968.00	1,500.00	50.5%	1,881.90	4,153.78	3,754.53
6550.230	Building Site Expenses Security System Expenses	9,000.00	5,500.00	3,500.00	63.6%	5,365.52	10,255.59	10,643.26
6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	450.00	450.00	-	0.0%	-	-	-
6550.250	Building Site Expenses Sprinkler Testing	2,730.00	2,520.00	210.00	8.3%	1,530.00	2,730.00	2,730.00
6550.260	Building Site Expenses Taxes	500.00	650.00	(150.00)	-23.1%	368.00	368.00	368.00
6550.270	Building Site Expenses Telephone	67,290.00	66,892.00	398.00	0.6%	22,748.14	68,274.36	55,197.84
6550.280	Building Site Expenses Tipping Fees	1,420.00	1,420.00	-	0.0%	762.80	1,342.20	2,249.30
6550.300	Building Site Expenses Trash Removal	7,340.00	6,540.00	800.00	12.2%	2,556.30	5,906.86	6,163.19
6550.305	Building Site Expenses Utility Locator	500.00	500.00	-	0.0%	123.09	370.86	562.90

FY23 Department Request
1090 - Other General Government

Account	Account Description	2023 Department Requested	2022 Adopted Budget	$ Variance	% Variance	2022 Actual YTD 12/31/21	2021 Actual Amount	2020 Actual Amount
6550.310	Building Site Expenses Water & Sewer	15,165.00	15,125.00	40.00	0.3%	5,553.76	14,418.34	11,193.68
6550.320	Building Site Expenses Water Treatment	2,000.00	3,000.00	(1,000.00)	-33.3%	411.75	738.42	653.35
6700.250	Other Maint. & Svcs Internet Service	4,800.00	4,800.00	-	0.0%	2,091.85	3,775.43	3,464.30
6900.005	Advertising Bid Advertising	-	-	-	N/A	-	-	100.75
6900.013	Advertising Clean Campaign	-	-	-	N/A	-	11,334.00	10,780.64
	Maintenance & Services Totals	897,563.00	915,510.00	(17,947.00)	-2.0%	524,224.18	830,250.74	829,051.61
	Other Charges							
7000.020	Travel, Training & Expense Board Member Allowance	29,700.00	350.00	29,350.00	8385.7%	-	300.00	250.00
7000.050	Travel, Training & Expense Courier Service	1,500.00	2,800.00	(1,300.00)	-46.4%	385.22	804.45	705.58
7000.060	Travel, Training & Expense Educational Training	11,700.00	11,200.00	500.00	4.5%	7,439.85	7,571.36	-
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	21,880.00	25,630.00	(3,750.00)	-14.6%	-	17,953.90	4,174.27
7040.010	Tri-County Council Shore Transit MTA Local Match	327,858.00	327,858.00	-	0.0%	327,858.00	284,000.00	284,000.00
7040.020	Tri-County Council Shore Transit Capital Match	42,242.00	79,313.00	(37,071.00)	-46.7%	79,313.00	101,338.00	101,338.00
7040.030	Tri-County Council Tri-County Council	10,000.00	10,000.00	-	0.0%	10,000.00	15,000.00	15,000.00
7120.110	Other Non-Matching Expenses Briddletown Service Area Appro.	31,500.00	30,000.00	1,500.00	5.0%	30,000.00	30,000.00	28,000.00
7120.130	Other Non-Matching Expenses SDAT Expense	555,440.00	555,440.00	-	0.0%	300,923.00	505,914.00	609,350.00
7200.010	Bond & Interest Expense Interest Expense	32,838.00	32,838.00	-	0.0%	16,418.70	32,837.40	32,837.40
7500	Other Expenses	86,897.00	63,797.00	23,100.00	36.2%	59,119.85	57,132.40	61,153.47
	Other Charges Totals	1,151,555.00	1,139,226.00	12,329.00	1.1%	831,457.62	1,052,851.51	1,136,808.72
	Capital Equipment							
9010.040	Capital Equipment IT Equipment	-	175,000.00	(175,000.00)	-100.0%	132,592.26	-	-
9010.220	Capital Equipment Phone Systems	-	-	-	N/A	-	20,819.50	-
	Capital Equipment Totals	-	175,000.00	(175,000.00)	-100.0%	132,592.26	20,819.50	-
	Encumbrances							
7180	Encumbrance Expense	-	-	-	N/A	9,200.00	-	3,980.40
	Encumbrances Totals	-	-	-	+++	9,200.00	-	3,980.40
	Department **1090 - Other General Government** Totals	3,351,842.00	3,312,509.00	39,333.00	1.2%	5,304,598.13	5,212,141.17	3,131,463.03

WORCESTER COUNTY
BUDGET JUSTIFICATION FORM
FY 2023

Department/Agency Name: Taxes Shared with Towns

Department No.: 100.1901

Account Number	Account Name	FY2023 Request	Increase or Decrease ($)	Justification or Explanation
		REVENUES:		
4100	Income Tax	34,500,000	4,500,000	More accurate estimate based on trend
4250	Room Tax - Admin	210,000	30,000	More accurate estimate based on trend. FY21 actual was $222,203.
4250.040	Room Tax - Unincorporated	1,050,000	100,000	More accurate estimate based on trend. FY22 actuals Jul-Feb total $1,056,149.
4290	Bingo Revenue	12,000	9,000	Increased revenues with the decline of COVID restrictions.
TOTAL		$ 35,772,000	$ 4,639,000	
		EXPENDITURES:		
7160.010	Bingo Fee	2,000	1,800	Estimated share of Ocean City's increased Bingo revenue
TOTAL		$2,000	$1,800	

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

REVENUE

Taxes Shared with Towns - Intergovernmental

Dept #	NWS G/L Acct #	G/L ACCOUNT NAME	FY19 ACTUAL	FY20 ACTUAL	FY21 ACTUAL	FY22 BUDGET	FY22 ACTUAL as of 12/31/21	FY23 BUDGET	Variance
1901	4100	Income Tax (2.25% 1/1/20)	23,172,123	28,891,384	35,824,894	30,000,000	10,677,284	34,500,000	4,500,000
	4240	Food Tax Admin(1/2% FY10)	79,305	77,437	75,158	81,000	40,539	81,000	0
	4250	Room Tax Admin	163,642	120,986	222,203	180,000	153,776	210,000	30,000
	4250.040	Room Tax - Unincorporated (5%)	879,954	863,684	863,004	950,000	917,274	1,050,000	100,000
	4900	Liquor Licenses	823,506	515,719	1,126,744	800,000	34,619	800,000	0
	4920	BINGO Permits	18,669	12,887	3,053	3,000	6,886	12,000	9,000
	5600	Payment in Lieu of Tax	20,305	20,747	21,037	20,305	0	20,305	0
TOTAL			25,157,505	30,502,843	38,136,093	32,034,305	11,830,378	36,673,305	4,639,000

Note: FY2019 new Agency fund set up for Municipalities Food Tax and Room Tax

FY23 Department Request
1901 - Taxes Shared with Towns

Account	Account Description	2023 Department Requested	2022 Adopted Budget	$ Variance	% Variance	2022 Actual YTD 12/31/21	2021 Actual Amount	2020 Actual Amount
EXPENSE								
Department **1901 - Taxes Shared with Towns**								
Other Charges								
7160.010	Towns' Share Towns' Share County Bingo Fee	2,000.00	200.00	1,800.00	900.0%	-	590.53	2,054.03
7160.020	Towns' Share Towns' Share County Income Tax	2,300,000.00	2,300,000.00	-	0.0%	478,973.04	2,523,699.27	2,456,617.06
7160.040	Towns' Share Towns' Share Liquor License Fees	342,157.00	342,157.00	-	0.0%	-	662,625.00	-
	Other Charges Totals	2,644,157.00	2,642,357.00	1,800.00	0.1%	478,973.04	3,186,914.80	2,458,671.09
	Department **1901 - Taxes Shared with Towns** Totals	2,644,157.00	2,642,357.00	1,800.00	0.1%	478,973.04	3,186,914.80	2,458,671.09

WORCESTER COUNTY
BUDGET JUSTIFICATION FORM
FY 2023

Department/Agency Name: Grants to Towns

Department No.: 100.1902

Account Number	Account Name	FY2023 Request	Increase or Decrease ($)	Justification or Explanation
REVENUES:				
TOTAL		0	$0	
EXPENDITURES:				
6160.043	Other Grants	150,000	150,000	Ocean Pines additional road repair grant request
7100.028	OPA Recreation Grant	40,000	30,000	Ocean Pines additional request
7100.029	OPA Tourism Grant	25,000	25,000	Ocean Pines request
7100.065	Grants to Towns for Police	550,000	75,000	Ocean Pines additional request to support increasing demand
7100.153	Restricted Fire Gran	643,000	76,000	Based on formula for out of town runs
7100.193	Unrestricted to Town	5,555,867	383,776	Based on town requests
TOTAL		$6,963,867	$739,776	

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

FY23 Department Request
1902 - Grants to Towns

Account	Account Description	2023 Department Requested	2022 Adopted Budget	$ Variance	% Variance	2022 Actual YTD 12/31/21	2021 Actual Amount	2020 Actual Amount
EXPENSE								
Department **1902 - Grants to Towns**								
Supplies & Materials								
6160.043	Grant Programs Other Grants	150,000.00	-	150,000.00	N/A	-	-	-
	Supplies & Materials Totals	150,000.00	-	150,000.00	+++	-	-	-
Other Charges								
7100.028	County Grants OPA Recreation Conditional Grant	40,000.00	10,000.00	30,000.00	300.0%	10,000.00	10,000.00	10,000.00
7100.029	County Grants OPA Tourism Conditional Grant	25,000.00	-	25,000.00	N/A	-	-	10,000.00
7100.065	County Grants Grants to Towns for Police	550,000.00	475,000.00	75,000.00	15.8%	475,000.00	475,000.00	475,000.00
7100.153	County Grants Restricted Fire Grant	643,000.00	567,000.00	76,000.00	13.4%	567,000.00	614,000.00	521,000.00
7100.192	County Grants Tourism to Town	50,000.00	50,000.00	-	0.0%	50,000.00	50,000.00	50,000.00
7100.193	County Grants Unrestricted to Town	5,555,867.00	5,172,091.00	383,776.00	7.4%	5,107,111.00	4,912,958.00	4,790,000.00
	Other Charges Totals	6,863,867.00	6,274,091.00	589,776.00	9.4%	6,209,111.00	6,061,958.00	5,856,000.00
	Department **1902 - Grants to Towns** Totals	7,013,867.00	6,274,091.00	739,776.00	11.8%	6,209,111.00	6,061,958.00	5,856,000.00

FY23 Department Request

1502 - Wor-Wic Community College

Account	Account Description	2023 Department Requested	2022 Adopted Budget	$ Variance	% Variance	2022 Actual YTD 12/31/21	2021 Actual Amount	2020 Actual Amount
EXPENSE								
Department **1502 - WOR-WIC Community College**								
Other Charges								
7120.040	Other Non-Matching Expenses Appropriation for Wor-Wic	2,530,242.00	2,530,242.00	-	0.0%	1,265,124.00	2,530,242.00	2,333,092.00
	Other Charges Totals	2,530,242.00	2,530,242.00	-	0.0%	1,265,124.00	2,530,242.00	2,333,092.00
	Department **1502 - WOR-WIC Community College** Totals	2,530,242.00	2,530,242.00	-	0.0%	1,265,124.00	2,530,242.00	2,333,092.00

WORCESTER COUNTY
BUDGET JUSTIFICATION FORM
FY 2023

Department/Agency Name: Benefits & Insurance

Department No.: 100.1950

Account Number	Account Name	FY2023 Request	Increase or Decrease ($)	Justification or Explanation
5511	Table Games & Casino/Local Impact Grant Funds	2,499,000	($1,358,893)	Based on Worcester Technical debt payment
TOTAL		2,499,000	($1,358,893)	

Account Number	Account Name	FY2023 Request	Increase or Decrease ($)	Justification or Explanation
7170.010	Allowance for Cola/Longevity	2,128,301	2,128,301	4% COLA and step increase
7170.040	Other Post Employment Benefits	8,500,000	268,121	Based on estimate of income tax revenues. $8.5 million to be split 50/50 with County and BOE Trust.
7170.060	Social Security Taxes	2,701,823	182,705	Based on requested salary increases
7170100	Property & liability Insurance	700,000	197,427	More accurate estimate based on trend
TOTAL		$14,030,124	$2,776,554	

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

REVENUE

Benefits & Miscellaneous

Dept #	NWS G/L Acct #	G/L ACCOUNT NAME	FY20 ACTUAL	FY21 ACTUAL	FY22 BUDGET	FY22 ACTUAL as of 12/31/21	FY23 BUDGET	Variance
1950	4820	Health Ins Reinvestment - OPEB	6,248,286	1,437,487	0	0	0	0
	5420	Retiree Drug Subsidy	107,703	152,794	60,000	(135,000)	60,000	0
	5510	Transfers from other funds	366,940	13,108	0	0	0	0
	5511	Table Games & Casino/Local Impact Grant Funds	3,067,811	2,497,400	3,857,893	2,500,100	2,499,000	(1,358,893)
TOTAL			9,790,740	4,100,788	3,917,893	2,365,100	2,559,000	(1,358,893)

FY23 Department Request
1950 - Benefits & Insurance

Account	Account Description	2023 Department Requested	2022 Adopted Budget	$ Variance	% Variance	2022 Actual YTD 12/31/21	2021 Actual Amount	2020 Actual Amount
EXPENSE								
Department **1950 - Benefits & Insurance**								
Maintenance & Services								
6510.070	Legal Services Judgements & Lawsuits	5,000.00	5,000.00	-	0.0%	1,000.00	1,572.00	11,157.00
	Maintenance & Services Totals	5,000.00	5,000.00	-	-	1,000.00	1,572.00	11,157.00
Other Charges								
7170.010	Benefits & Insurance Allowance for COLA	2,128,301.00	-	2,128,301.00	N/A	-	-	-
7170.020	Benefits & Insurance Contingency	20,000.00	20,000.00	-	0.0%	-	-	5,226.30
7170.030	Benefits & Insurance Hospitalization Insurance	5,436,518.00	5,436,518.00	-	0.0%	2,439,664.16	5,255,866.74	6,557,290.80
7170.040	Benefits & Insurance Other Post-Employment Benefits	8,500,000.00	8,231,879.00	268,121.00	3.3%	4,115,939.50	6,937,487.00	13,248,285.98
7170.050	Benefits & Insurance Retirement	3,971,589.00	3,971,589.00	-	0.0%	3,650,510.55	3,139,354.42	2,766,469.50
7170.060	Benefits & Insurance Social Security Taxes	2,701,823.00	2,519,118.00	182,705.00	7.3%	1,104,773.42	2,079,248.61	1,991,763.02
7170.070	Benefits & Insurance Unemployment Insurance	20,000.00	20,000.00	-	0.0%	(504.23)	(6,414.85)	14,486.81
7170.080	Benefits & Insurance Vested Benefits	-	-	-	N/A	-	23,700.00	(62,700.00)
7170.090	Benefits & Insurance Workmans Compensation Ins	1,037,609.00	1,037,609.00	-	0.0%	789,085.99	1,009,265.75	1,066,908.70
7170.100	Benefits & Insurance Property & Liability Insurance	700,000.00	502,573.00	197,427.00	39.3%	694,358.00	467,097.64	463,577.09
7170.120	Benefits & Insurance Long Term Disability	59,420.00	59,420.00	-	0.0%	38,233.56	56,767.23	51,997.45
7170.130	Benefits & Insurance Life Insurance	49,932.00	49,932.00	-	0.0%	662,396.59	56,454.09	41,214.58
7170.140	Benefits & Insurance FSA & PSA Admin and EAP Program	90,896.00	90,896.00	-	0.0%	34,681.50	90,807.50	90,928.50
7170.150	Benefits & Insurance Retirement Administration Fee	68,920.00	68,920.00	-	0.0%	34,023.24	72,353.04	84,767.52
	Other Charges Totals	24,785,008.00	22,008,454.00	2,776,554.00	12.6%	13,563,162.28	19,181,987.17	26,320,216.25
	Department **1950 - Benefits & Insurance** Totals	24,790,008.00	22,013,454.00	2,776,554.00	12.6%	13,564,162.28	19,183,559.17	26,331,373.25

FY23 Department Request
1402 - Other Social Services

Account	Account Description	2023 Department Requested	2022 Adopted Budget	$ Variance	% Variance	2022 Actual YTD 12/31/21	2021 Actual Amount	2020 Actual Amount
EXPENSE								
Department **1402 - Other Social Services**								
Supplies & Materials								
6160.025	Grant Programs CDBG COVID GRANT	-	-	-	N/A	11,667.99	246,366.48	-
	Supplies & Materials Totals	-	-	-	+++	11,667.99	246,366.48	-
7090.010	State Pass-Through Grant Diakonia	-	-	-	N/A	-	131,354.14	33,006.33
7100.010	County Grants Atlantic General Hospital	200,000.00	100,000.00	100,000.00	100.0%	100,000.00	100,000.00	175,000.00
7100.017	County Grants Big Brothers/Big Sisters	7,500.00	1,000.00	6,500.00	650.0%	1,000.00	1,000.00	1,000.00
7100.020	County Grants BRAVE Program	3,500.00	3,500.00	-	0.0%	3,500.00	3,500.00	3,500.00
7100.021	County Grants Chesapeake Housing Missions	25,000.00	-	25,000.00	N/A	-	-	-
7100.022	County Grants Coastal Hospice at the Ocean	10,000.00	10,000.00	-	0.0%	10,000.00	10,000.00	10,000.00
7100.023	County Grants The Cricket Center	25,000.00	200,000.00	(175,000.00)	-87.5%	200,000.00	10,000.00	10,000.00
7100.024	County Grants Child & Family Foundation Inc	2,000.00	-	2,000.00	N/A	-	-	-
7100.030	County Grants Development Center	219,497.00	219,497.00	-	0.0%	109,748.50	219,497.00	219,497.00
7100.035	County Grants Diakonia	50,000.00	45,000.00	5,000.00	11.1%	45,000.00	45,000.00	55,000.00
7100.040	County Grants Drug & Alcohol Council	9,000.00	9,000.00	-	0.0%	-	-	2,800.00
7100.044	County Grants First State Detachment, Inc.	5,000.00	-	5,000.00	N/A	-	-	-
7100.075	County Grants Hartley Hall	-	-	-	N/A	-	-	11,250.00
7100.077	County Grants Jesse Klump Memorial Fund, Inc.	2,000.00	1,000.00	1,000.00	100.0%	1,000.00	1,000.00	1,000.00
7100.082	County Grants Kenille's Kupboard	2,500.00	-	2,500.00	N/A	-	-	-
7100.085	County Grants Life Crisis Center	8,500.00	8,500.00	-	0.0%	8,500.00	8,500.00	8,500.00
7100.100	County Grants Maryland Food Bank	10,000.00	8,000.00	2,000.00	25.0%	8,000.00	8,000.00	3,000.00
7100.111	County Grants Next One Up	40,000.00	-	40,000.00	N/A	-	-	-
7100.120	County Grants Oasis Ministries	9,000.00	9,000.00	-	0.0%	9,000.00	9,000.00	9,000.00
7100.138	County Grants Project Linus of Lower DelMarVa	1,000.00	-	1,000.00	N/A	-	-	-
7100.154	County Grants St. Peters Lutheran Church	10,000.00	-	10,000.00	N/A	-	-	-
7100.160	County Grants Samaritan Shelter	30,000.00	20,000.00	10,000.00	50.0%	20,000.00	20,000.00	30,000.00
7100.172	County Grants Snow Hill Ecumenical Food Pantry	-	-	-	N/A	-	-	10,000.00
7100.175	County Grants Social Services Pharmacy Grant	15,000.00	15,000.00	-	0.0%	15,000.00	15,000.00	15,000.00

FY23 Department Request
1402 - Other Social Services

Account	Account Description	2023 Department Requested	2022 Adopted Budget	$ Variance	% Variance	2022 Actual YTD 12/31/21	2021 Actual Amount	2020 Actual Amount
7100.194	County Grants United Way	5,000.00	-	5,000.00	N/A	-	-	-
7100.202	County Grants Worcester County 4-H & FFA Fair	10,000.00	10,000.00	-	0.0%	10,000.00	10,000.00	10,000.00
7100.210	County Grants Worcester County GOLD	15,000.00	15,000.00	-	0.0%	15,000.00	15,000.00	25,000.00
7100.220	County Grants Youth & Family Counseling	95,000.00	91,710.00	3,290.00	3.6%	91,710.00	91,710.00	91,710.00
7130.005	Matching Appropriation DHMH Dev. Center Mandated Share	28,871.00	28,871.00	-	0.0%	-	28,871.00	28,871.00
	Other Charges Totals	838,368.00	795,078.00	43,290.00	5.4%	647,458.50	727,432.14	753,134.33
	Department **1402 - Other Social Services** Totals	838,368.00	795,078.00	43,290.00	5.4%	659,126.49	973,798.62	753,134.33

FY23 Department Request
1604 - Other Recreation & Culture

Account	Account Description	2023 Department Requested	2022 Adopted Budget	$ Variance	% Variance	2022 Actual YTD 12/31/21	2021 Actual Amount	2020 Actual Amount
EXPENSE								
Department **1604 - Other Recreation & Culture**								
Other Charges								
7100.016	County Grants Berlin Little League	-	-	-	N/A	-	-	2,000.00
7100.019	County Grants Cpt. Steve's Poor Girls Open Inc	10,000.00	-	10,000.00	N/A	-	-	-
7100.026	County Grants Costen House Museum	6,939.00	-	6,939.00	N/A	-	-	-
7100.050	County Grants Furnacetown	40,000.00	40,000.00	-	0.0%	40,000.00	40,000.00	40,000.00
7100.095	County Grants MarVa Theatre Performing Arts Ct	20,000.00	15,000.00	5,000.00	33.3%	15,000.00	15,000.00	15,000.00
7100.110	County Grants Mid-Atlantic Symphony Orchestra	7,500.00	-	7,500.00	N/A	-	-	-
7100.116	County Grants O.C. Developmental Corporation	125,000.00	-	125,000.00	N/A	-	-	-
7100.128	County Grants Ocean Pines Players	3,000.00	-	3,000.00	N/A	-	-	-
7100.135	County Grants Delmarva Discovery Ctr/Poc Mktg	30,000.00	15,000.00	15,000.00	100.0%	15,000.00	30,000.00	20,000.00
	Other Charges Totals	242,439.00	70,000.00	172,439.00	246.3%	70,000.00	85,000.00	77,000.00
	Department **1604 - Other Recreation & Culture** Totals	242,439.00	70,000.00	172,439.00	246.3%	70,000.00	85,000.00	77,000.00