

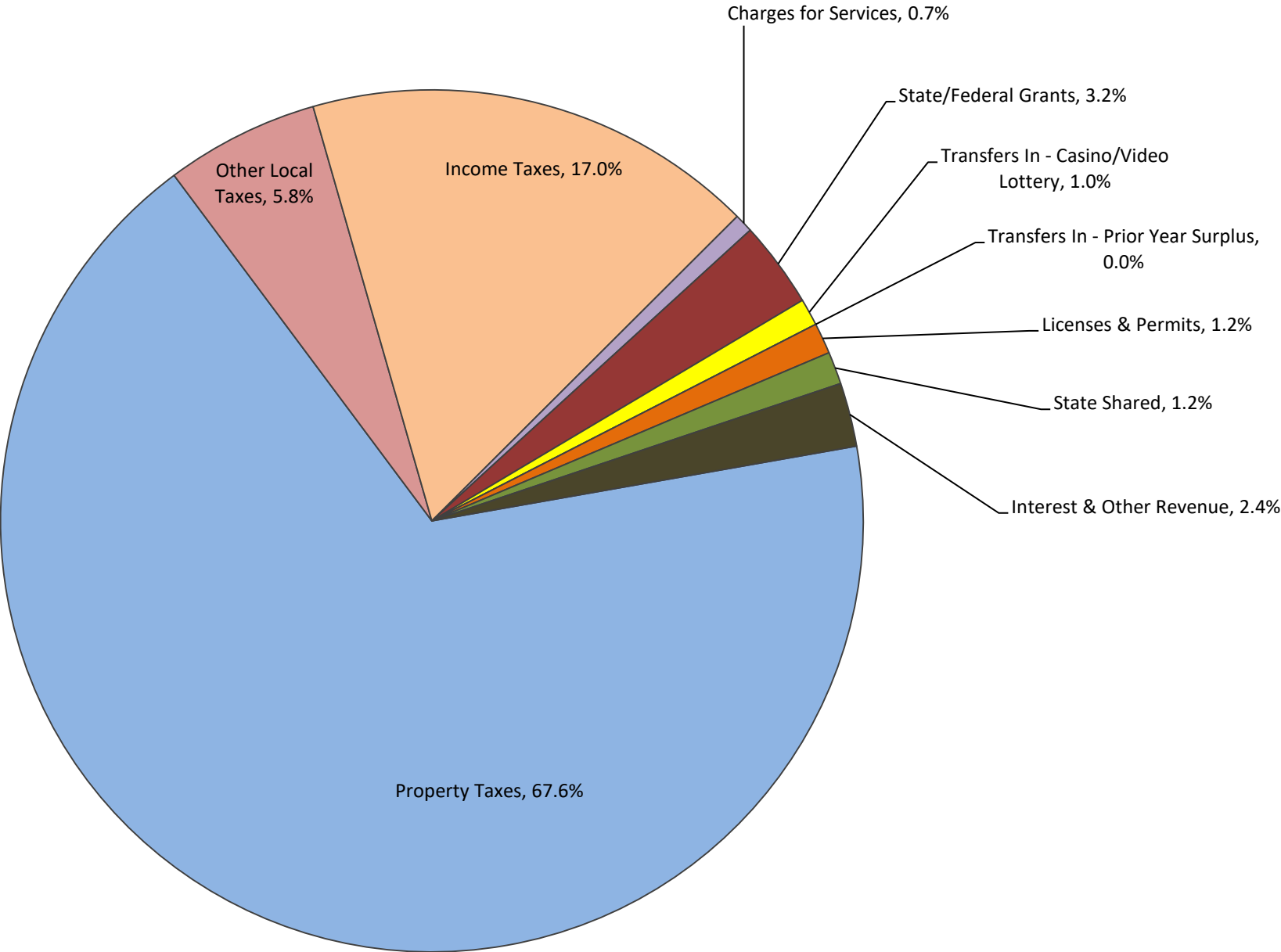
OPERATING BUDGET
WORCESTER COUNTY, MARYLAND
FY2024



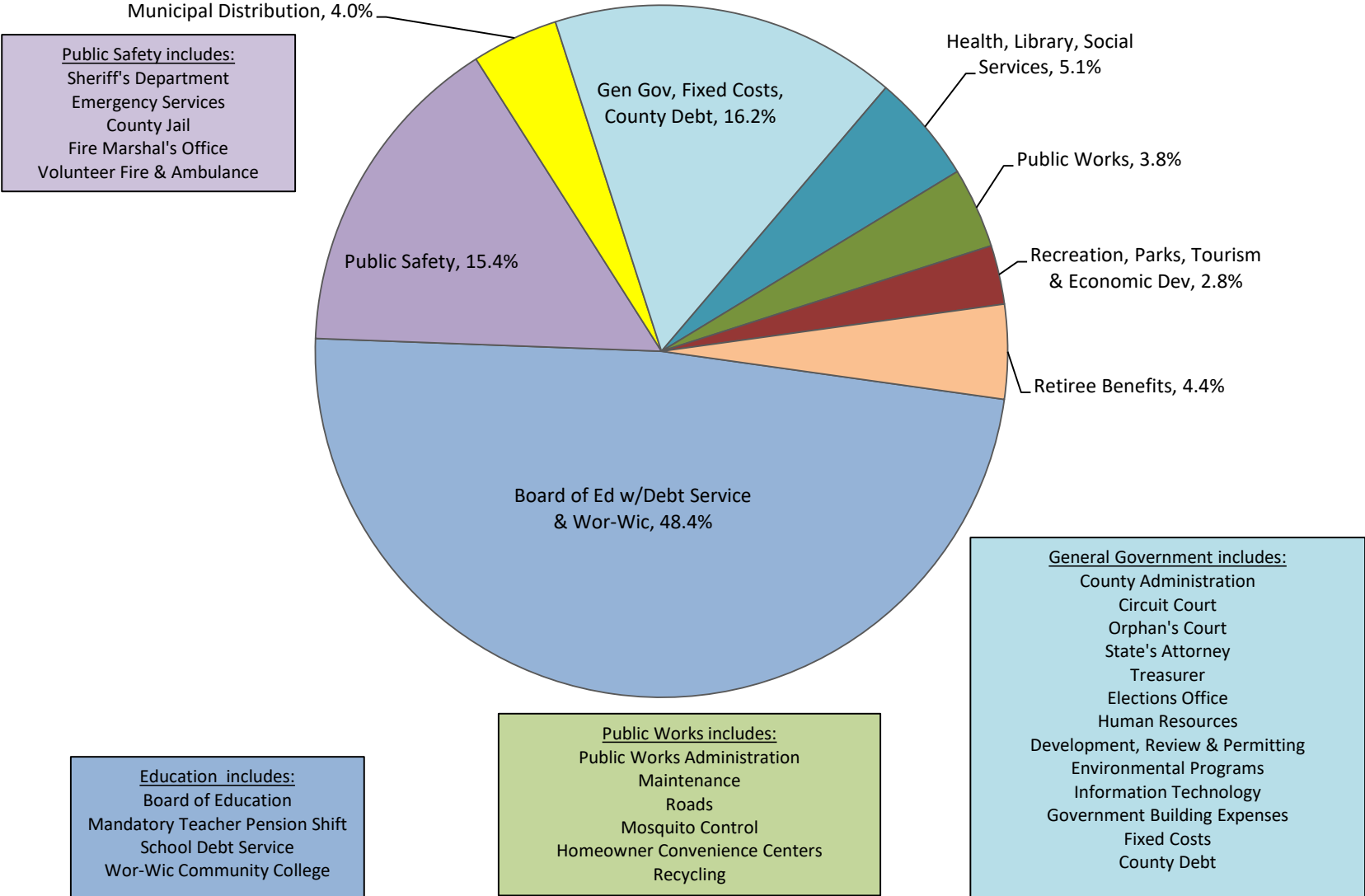
ADOPTED

General Fund – June 6, 2023

General Fund Estimated Revenues FY2024



General Fund Adopted Expenditure Categories FY2024



WORCESTER COUNTY
Summary
FY2024 Revenue Estimate

| | FY2024 Estimate | FY2023 Adopted |
|------------------------------------|----------------------------|---------------------------|
| Property Taxes | \$ 159,420,860 | \$ 152,507,544 |
| Income Taxes | 40,000,000 | 38,000,000 |
| Other Local Taxes | 13,575,000 | 17,141,000 |
| State Shared | 2,870,169 | 2,572,746 |
| Licenses & Permits | 2,728,390 | 2,500,231 |
| Charges for Services | 1,649,615 | 1,515,755 |
| Interest on Investments | 5,000,000 | 100,000 |
| Fines & Forfeits | 27,765 | 29,000 |
| Misc./Sale of Assets/Other Revenue | 598,892 | 561,986 |
| Federal Grants | 865,299 | 357,746 |
| State Grants | 6,761,294 | 4,344,131 |
| Transfers In - Casino/Local Impact | 2,392,943 | 3,244,000 |
| Transfers In - Prior Year Surplus | | 4,182,639 |
| TOTAL REVENUES | \$ 235,890,227 | \$ 227,056,778 |

FY 2024 Adopted General Fund Budget

| | FY2024 Adopted | FY2023 Adopted |
|--|---------------------------|---------------------------|
| County Commissioners & Admin. | | |
| Personnel Services | 1,172,276 | 1,121,605 |
| Supplies & Materials | 55,261 | 49,512 |
| Maintenance & Services | 49,410 | 48,390 |
| Other Charges | 63,136 | 46,246 |
| Interfund Charges | (103,851) | (83,219) |
| Capital Equipment | 0 | 0 |
| | 1,236,232 | 1,182,534 |
| Circuit Court | | |
| Personnel Services | 1,172,153 | 1,159,681 |
| Supplies & Materials | 334,860 | 218,231 |
| Maintenance & Services | 108,765 | 108,765 |
| Other Charges | 8,932 | 8,932 |
| Capital Equipment | 0 | 0 |
| | 1,624,710 | 1,495,609 |
| Orphan's Court | | |
| Personnel Services | 28,500 | 28,500 |
| Supplies & Materials | 1,600 | 1,100 |
| Other Charges | 6,800 | 6,800 |
| | 36,900 | 36,400 |

| | FY2024 Adopted | FY2023 Adopted |
|--|---------------------------|---------------------------|
| State's Attorney | | |
| Personnel Services | 3,121,361 | 2,495,304 |
| Supplies & Materials | 104,772 | 188,787 |
| Maintenance & Services | 18,150 | 21,450 |
| Other Charges | 24,450 | 27,580 |
| Capital Equipment | 43,000 | 0 |
| | 3,311,733 | 2,733,121 |
| Treasurer | | |
| Personnel Services | 1,523,703 | 1,470,150 |
| Supplies & Materials | 172,910 | 163,820 |
| Maintenance & Services | 2,500 | 2,500 |
| Other Charges | 9,260 | 4,900 |
| Interfund Charges | (277,014) | (261,705) |
| Capital Equipment | 0 | 0 |
| | 1,431,359 | 1,379,665 |
| Elections Office | | |
| Personnel Services | 640,677 | 580,643 |
| Supplies & Materials | 616,372 | 579,968 |
| Maintenance & Services | 153,830 | 157,670 |
| Other Charges | 20,078 | 17,150 |
| Capital Equipment | 0 | 0 |
| | 1,430,957 | 1,335,431 |
| Human Resources | | |
| Personnel Services | 532,400 | 555,319 |
| Supplies & Materials | 22,940 | 24,640 |
| Maintenance & Services | 29,500 | 27,500 |
| Other Charges | 4,500 | 4,000 |
| Interfund Charges | (77,176) | (79,250) |
| Capital Equipment | 0 | 0 |
| | 512,164 | 532,209 |
| Development Review & Permitting | | |
| Personnel Services | 1,828,948 | 1,731,905 |
| Supplies & Materials | 245,622 | 296,375 |
| Maintenance & Services | 186,910 | 111,933 |
| Other Charges | 41,983 | 40,726 |
| Interfund Charges | (100,375) | (93,148) |
| Capital Equipment | 0 | 24,000 |
| | 2,203,088 | 2,111,791 |
| Environmental Programs | | |
| Personnel Services | 1,341,975 | 1,257,623 |
| Supplies & Materials | 1,884,411 | 279,052 |
| Maintenance & Services | 102,045 | 98,045 |
| Other Charges | 5,300 | 3,495 |
| Interfund Charges | (32,041) | (30,647) |
| Capital Equipment | 0 | 0 |
| | 3,301,690 | 1,607,568 |

| | FY2024 Adopted | FY2023 Adopted |
|--------------------------|-------------------|-------------------|
| Information Technology | | |
| Personnel Services | 688,640 | 672,615 |
| Supplies & Materials | 23,900 | 24,830 |
| Maintenance & Services | 2,840 | 2,540 |
| Other Charges | 7,600 | 7,600 |
| Interfund Charges | (34,868) | (33,348) |
| Capital Equipment | 0 | 0 |
| | 688,112 | 674,237 |
| Other General Government | | |
| Supplies & Materials | 1,268,884 | 1,316,284 |
| Maintenance & Services | 955,094 | 1,156,383 |
| Other Charges | 1,367,654 | 1,197,961 |
| Capital Equipment | 150,000 | 0 |
| | 3,741,632 | 3,670,628 |
| Sheriff's Department | | |
| Personnel Services | 8,222,583 | 7,439,751 |
| Supplies & Materials | 1,529,722 | 1,530,165 |
| Maintenance & Services | 700,567 | 582,601 |
| Other Charges | 135,370 | 103,109 |
| Capital Equipment | 913,984 | 610,000 |
| | 11,502,226 | 10,265,626 |
| Emergency Services | | |
| Personnel Services | 2,096,067 | 1,967,956 |
| Supplies & Materials | 971,097 | 937,776 |
| Maintenance & Services | 182,010 | 170,903 |
| Other Charges | 24,900 | 25,900 |
| Capital Equipment | 0 | 135,000 |
| | 3,274,074 | 3,237,535 |
| County Jail | | |
| Personnel Services | 6,980,427 | 6,675,545 |
| Supplies & Materials | 831,308 | 946,168 |
| Maintenance & Services | 2,223,384 | 2,146,111 |
| Other Charges | 16,056 | 16,056 |
| Capital Equipment | 325,000 | 0 |
| | 10,376,175 | 9,783,880 |
| Fire Marshal's Office | | |
| Personnel Services | 594,095 | 536,066 |
| Supplies & Materials | 67,363 | 68,103 |
| Maintenance & Services | 50,360 | 26,460 |
| Other Charges | 9,510 | 23,285 |
| Capital Equipment | 0 | 0 |
| | 721,328 | 653,914 |

| | FY2024 Adopted | FY2023 Adopted |
|---------------------------------------|---------------------------|---------------------------|
| Volunteer Fire & Ambulance | | |
| Supplies & Materials | 83,000 | 81,152 |
| Maintenance & Services | 21,548 | 19,996 |
| Other Charges | 10,373,547 | 9,632,096 |
| Capital Equipment | 0 | 0 |
| | 10,478,095 | 9,733,244 |
| Public Works Department | | |
| Personnel Services | 695,499 | 585,299 |
| Supplies & Materials | 23,870 | 25,685 |
| Maintenance & Services | 207,046 | 202,046 |
| Other Charges | 15,090 | 14,690 |
| Interfund Charges | (105,084) | (98,009) |
| Capital Equipment | 0 | 0 |
| | 836,421 | 729,711 |
| Maintenance Division | | |
| Personnel Services | 1,359,605 | 1,322,293 |
| Supplies & Materials | 88,154 | 73,424 |
| Maintenance & Services | 99,564 | 99,938 |
| Other Charges | 11,000 | 7,500 |
| Capital Equipment | 79,450 | 54,500 |
| | 1,637,773 | 1,557,655 |
| Roads Division | | |
| Personnel Services | 1,807,122 | 1,779,745 |
| Supplies & Materials | 1,377,102 | 1,307,156 |
| Maintenance & Services | 803,965 | 717,761 |
| Other Charges | 12,301 | 29,846 |
| Capital Equipment | 512,645 | 464,362 |
| | 4,513,135 | 4,298,870 |
| Boat Landings | | |
| Supplies & Materials | 280,000 | 330,000 |
| Maintenance & Services | 46,138 | 51,250 |
| Capital Equipment | 0 | 0 |
| | 326,138 | 381,250 |
| Homeowner Convenience Centers | | |
| Personnel Services | 278,872 | 268,482 |
| Supplies & Materials | 10,700 | 10,700 |
| Maintenance & Services | 264,736 | 259,060 |
| Other Charges | 1,000 | 0 |
| Interfund Charges | 198,951 | 206,441 |
| Capital Equipment | 0 | 0 |
| | 754,259 | 744,683 |

| | FY2024 Adopted | FY2023 Adopted |
|--|--------------------|--------------------|
| Recycling | | |
| Personnel Services | 475,932 | 509,922 |
| Supplies & Materials | 19,590 | 19,500 |
| Maintenance & Services | 226,457 | 206,575 |
| Other Charges | 1,000 | 0 |
| Interfund Charges | 183,045 | 167,041 |
| Capital Equipment | 18,000 | 17,000 |
| | 924,024 | 920,038 |
| Health Department | | |
| Supplies & Materials | 0 | 500 |
| Maintenance & Services | 437,870 | 497,118 |
| Other Charges | 5,420,726 | 5,260,993 |
| Capital Equipment | 0 | 0 |
| | 5,858,596 | 5,758,611 |
| Mosquito Control Division | | |
| Personnel Services | 67,248 | 64,336 |
| Supplies & Materials | 3,550 | 3,450 |
| Maintenance & Services | 27,250 | 23,850 |
| Other Charges | 70,200 | 70,200 |
| Capital Equipment | 32,250 | 0 |
| | 200,498 | 161,836 |
| Commission on Aging | | |
| Supplies & Materials | 173,802 | 183,383 |
| Maintenance & Services | 188,600 | 211,300 |
| Other Charges | 1,272,900 | 1,150,000 |
| Capital Equipment | 0 | 0 |
| | 1,635,302 | 1,544,683 |
| Social Service Groups | | |
| Personnel Services | 0 | 0 |
| Other Charges | 530,368 | 730,368 |
| | 530,368 | 730,368 |
| Wor-Wic Community College | | |
| Other Charges | 2,530,242 | 2,530,242 |
| Capital Equipment | 0 | 0 |
| | 2,530,242 | 2,530,242 |
| Board of Education | | |
| BOE Operating Budget | 126,705,070 | 124,063,259 |
| Interfund Charges (State & Other Funding) | (25,939,751) | (23,079,654) |
| County Required Local Share/MOE | 100,006,640 | 100,285,947 |
| County Required Share Teacher Pension | 758,679 | 697,658 |
| BOE Debt Service | 10,797,206 | 12,455,856 |
| Total County Operating Share & Debt Service | 110,803,846 | 112,741,803 |

| | FY2024 Adopted | FY2023 Adopted |
|--|---------------------------|---------------------------|
| Recreation Department | | |
| Personnel Services | 1,161,636 | 1,033,654 |
| Supplies & Materials | 530,565 | 555,640 |
| Maintenance & Services | 210,590 | 178,528 |
| Other Charges | 45,630 | 46,685 |
| Capital Equipment | 37,500 | 27,000 |
| | 1,985,921 | 1,841,507 |
| Parks Department | | |
| Personnel Services | 526,923 | 498,371 |
| Supplies & Materials | 1,553,325 | 867,321 |
| Maintenance & Services | 139,815 | 175,773 |
| Other Charges | 12,600 | 11,700 |
| Capital Equipment | 101,000 | 66,000 |
| | 2,333,663 | 1,619,165 |
| Library | | |
| Personnel Services | 2,200,460 | 2,089,778 |
| Supplies & Materials | 469,810 | 456,525 |
| Maintenance & Services | 334,157 | 370,514 |
| Other Charges | 11,200 | 9,900 |
| Capital Equipment | 0 | 0 |
| | 3,015,627 | 2,926,717 |
| Recreation & Culture | | |
| Other Charges | 80,000 | 80,000 |
| | 80,000 | 80,000 |
| Extension Service | | |
| Supplies & Materials | 17,014 | 17,014 |
| Maintenance & Services | 2,980 | 2,500 |
| Other Charges | 235,631 | 223,164 |
| Capital Equipment | 0 | 0 |
| | 255,625 | 242,678 |
| Natural Resources | | |
| Supplies & Materials | 73,935 | 73,935 |
| Other Charges | 552,000 | 538,554 |
| | 625,935 | 612,489 |
| Economic Development Department | | |
| Personnel Services | 144,992 | 138,682 |
| Supplies & Materials | 221,500 | 241,500 |
| Maintenance & Services | 46,750 | 42,750 |
| Other Charges | 14,783 | 19,875 |
| Capital Equipment | 30,000 | 0 |
| | 458,025 | 442,807 |
| Tourism Department | | |
| Personnel Services | 327,707 | 302,127 |
| Supplies & Materials | 236,778 | 220,026 |
| Maintenance & Services | 812,734 | 817,284 |
| Other Charges | 8,050 | 8,050 |
| | 1,385,269 | 1,347,487 |

| | FY2024 Adopted | FY2023 Adopted |
|-----------------------------|---------------------------|---------------------------|
| Taxes Shared W/Towns | | |
| Other Charges | 3,120,957 | 2,944,157 |
| | 3,120,957 | 2,944,157 |
| Grants to Towns | | |
| Other Charges | 6,417,375 | 6,608,867 |
| | 6,417,375 | 6,608,867 |
| Insurance & Benefits | | |
| Maintenance & Services | 5,000 | 5,000 |
| Health, OPEB & Other | 26,625,018 | 23,962,617 |
| | 26,630,018 | 23,967,617 |
| Debt Service | | |
| Interfund Charges | 13,199,262 | 13,648,343 |
| Less: Alloc. Brd of Ed Debt | (10,797,206) | (12,455,856) |
| | 2,402,056 | 1,192,487 |
| TOTAL EXPENDITURES | \$ 235,890,227 | \$ 227,056,778 |

WORCESTER COUNTY
Board of Education Operating Budget by Category

| Category | FY2024 Adopted | FY2023 Adopted |
|--|---------------------|---------------------|
| Operating | | |
| Administration | 1,896,875 | 1,887,139 |
| Instructional Support Service | 8,777,338 | 8,634,329 |
| Instructional Salaries | 51,186,259 | 50,670,916 |
| Textbook & Classroom Supplies | 2,412,317 | 2,727,738 |
| Other Instructional Costs | 1,131,659 | 965,917 |
| Special Education | 12,861,043 | 12,547,863 |
| Student Personnel Services | 404,886 | 393,154 |
| Health Services | 1,161,956 | 1,132,576 |
| Student Transportation | 7,560,354 | 7,324,165 |
| Operation of Plant | 8,915,759 | 8,773,995 |
| Maintenance of Plant | 1,195,757 | 1,173,873 |
| Fixed Charges | 28,009,000 | 26,702,964 |
| Capital Planning | 133,188 | 130,972 |
| Technology Program | 200,000 | 200,000 |
| Capital Outlay | 100,000 | 100,000 |
| TOTAL - GENERAL OPERATING BUDGET | 125,946,391 | 123,365,601 |
| Other Operating | | |
| Retirement Expenses | 758,679 | 697,658 |
| School Construction - Operating Expense | 0 | 0 |
| School Construction - County Fund Balance | 815,000 | 205,000 |
| Restricted County Programs - County Fund Balance | 85,049 | 50,000 |
| Total Other Operating | 1,658,728 | 952,658 |
| TOTAL - OPERATING BUDGET | 127,605,119 | 124,318,259 |
| LESS: State-Federal-Other Revenue Sources | (24,653,275) | (23,079,654) |
| TOTAL - COUNTY FUNDING | 102,951,844 | 101,238,605 |
| Board of Education School Debt Service (Paid on Behalf) | 10,797,206 | 12,455,856 |
| TOTAL - BOARD OF EDUCATION FY24 COUNTY FUNDING INCLUDING ON-BEHALF DEBT SERVICE | 113,749,050 | 113,694,461 |