

AGENDA

WORCESTER COUNTY COMMISSIONERS

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

Budget Work Session

The public is invited to view this meeting live online at – <https://worcestercountymd.swagit.com/live>
Meeting attendees are required to wear face coverings and practice social distancing.

May 10, 2022

9:00 AM -Budget Work Session - General Discussion on FY23 Requested Budget

- 1 - Balanced Budget Considerations
- 2 - Additional Expenditure Requests and Supporting Information
- 3 - Revenue

9:20 AM S. Norton – Human Resources Director

4a-g - Proposed Reclassifications, Promotions & New Positions

9:50 AM Break

10:00 AM- Vote to Meet in Closed Session

- Closed Session: Discussion regarding individual personnel matters for FY23 Budget

- 11:00 - 5 - Expenditures
- 6 - Fire and EMS Funding
- 7 - Grants to Towns
- 8 - Capital Requests
- 9 - Board of Education
- 10 - Requested Salary Increase for County Employees
- 11 - Fund Balance/Debt

12:00 PM - Recess Budget Work Session for Lunch

Lunch

1:00 - Reconvene in Budget Work Session - General Discussion on FY23 Requested Budget

Questions from the Press; County Commissioner's remarks

4:00 PM -Adjourn

Reconvene in Budget Work Session on Tuesday, May 17, 2022 at 1:00 pm

AGENDAS ARE SUBJECT TO CHANGE UNTIL THE TIME OF CONVENING

Hearing Assistance Units Available – see Joseph Parker, Deputy CAO.

Please be thoughtful and considerate of others.

Turn off your cell phones & pagers during the meeting!

TEL: 410-632-1194
 FAX: 410-632-3131
 WEB: www.co.worcester.md.us



COMMISSIONERS
 JOSEPH M. MITRECIC, PRESIDENT
 THEODORE J. ELDER, VICE PRESIDENT
 ANTHONY W. BERTINO, JR.
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OFFICE OF THE
 COUNTY COMMISSIONERS

Worcester County

GOVERNMENT CENTER
 ONE WEST MARKET STREET • ROOM 1103

SNOW HILL, MARYLAND

21863-1195

May 5, 2022

WESTON S. YOUNG, P.E.
 CHIEF ADMINISTRATIVE OFFICER
 JOSEPH E. PARKER, III
 DEPUTY CHIEF ADMINISTRATIVE OFFICER
 ROSCOE R. LESLIE
 COUNTY ATTORNEY

TO: Worcester County Commissioners
 FROM: Weston S. Young, Chief Administrative Officer
 SUBJECT: Budget Work Session - May 10, 2022

Attached hereto are the Committee Reviewed and Recommended Budget worksheets for Revenue and Expenditures which are designed to assist you in making decisions on the FY2023 Requested Budget. Revenues are \$222,739,139 and expenditures are \$227,800,656 with \$5,061,517 shortfall.

The significant changes since the department head budget request meetings include:

- Increased Income Tax estimate - \$3,500,000
- Suggested use of Casino Funds for Capital - \$610,000
- Department proposed reductions - \$2,881,021.

Please do not hesitate to call with any questions or concerns.

Additional Information and Requests

Worcester County Government FY2023 Operating Budget

<u>Topic</u>	<u>Page</u>
Updated Personnel Request	2
Board of Education MOE update	3
Proposed Department Reductions	4



Worcester County Administration

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

TO: Worcester County Commissioners

FROM: Candace Savage, Budget Officer

DATE: May 5, 2022

RE: Updated Personnel Requests

There have been two personnel request changes since the departments presented their budgets.

- A request for promotion that is included in Closed Session Item A.
- A request to adjust the pay grade for positions at the Jail which would be offset by eliminating 5 positions. This is Item 4f.

These adjustments are shown on the Expenditure Report (Item 5) as Committee Review adjustments.

Exhibit 2
Fiscal 2023 Local Effort
(\$ in Millions)

<u>County</u>	<u>Current Law</u>			<u>Under the Bill</u>	
	<u>Maintenance of Effort</u>	<u>Local Share¹</u>	<u>Minimum Required Local Appropriation</u>	<u>Minimum Required Maintenance of Effort²</u>	<u>Change in Minimum Appropriation</u>
Allegany	\$31.5	\$21.1	\$31.5	\$31.9	\$0.4
Anne Arundel	774.4	600.3	774.4	784.7	10.3
Baltimore City	274.4	313.3	313.3	275.5	0.0
Baltimore	846.6	714.3	846.6	888.3	41.7
Calvert	132.6	74.2	132.6	134.7	2.1
Caroline	16.1	15.1	16.1	16.1	0.0
Carroll	197.1	126.8	197.1	204.6	7.5
Cecil	89.2	75.2	89.2	89.2	0.0
Charles	193.6	127.2	193.6	200.7	7.1
Dorchester	20.9	20.7	20.9	20.9	0.0
Frederick	307.3	227.4	307.3	316.3	9.1
Garrett	28.4	25.6	28.4	28.7	0.3
Harford	274.3	203.3	274.3	293.8	19.5
Howard	604.8	359.6	604.8	628.3	23.5
Kent	18.1	16.6	18.1	18.6	0.5
Montgomery	1,721.7	1,320.3	1,721.7	1,752.7	31.0
Prince George's	720.5	797.0	797.0	766.8	0.0
Queen Anne's	62.2	48.2	62.2	62.6	0.4
St. Mary's	108.4	81.9	108.4	114.5	6.1
Somerset	10.5	8.6	10.5	10.5	0.0
Talbot	43.2	45.9	45.9	43.9	0.0
Washington	106.8	86.8	106.8	106.8	0.0
Wicomico	49.1	42.3	49.1	49.1	0.0
Worcester	97.1	63.1	97.1	97.1	0.0
Total	\$6,728.7	\$5,414.8	\$6,846.8	\$6,936.3	\$159.5

¹ Excludes local retirement costs. Reflects local share relief provisions.

² As enumerated within the bill.

Source: Department of Legislative Services

Proposed Reductions

				<u>Reduction</u>	
Circuit Court	1002	6550.270	Telephone	(4,000)	
Emergency Svcs	1102	6110.017	AEDs	(83,500)	
		6110.325	Radios	(360,000)	
		6160.089	EMPG ARPA 50/50	(21,225)	
Homeowners Ctr	1205	9010.060	Compactor	(65,000)	
Recycling	1206	9010.060	Forklift purchase to lease	(63,000)	
Elections	1006	6100.190	Office supplies	(1,000)	
		6130.070	Software maintenance	(4,000)	
			Encumber savings from FY22	(15,940)	
MIS	1090.025	6110.350	Scanners	(14,000)	
Debt Svc	1975	7700.130	Debt service 2022	(400,000)	
DRP	1008	6100.100	Remove Adobe	(180)	
		6110.140	GIS Mapping Supplies	(1,000)	
		6130.060	Software	(10,600)	
		6130.070	Software maintenance	(1,000)	
		7000.060	Educational training	(500)	
Human Rscs	1007	6100.040	Alcohol drug testing	(250)	
		6110.340	Intoximeter	(3,000)	
		6540.060	Truck lights for risk mgr	(2,000)	
Environ Prog	1010	6110.280	Office furniture	(13,120)	
IT	1011	6110.390	Hard drive shredder	(9,000)	
OG - IT	1090.020	6130.075	Office 365	(62,440)	
Jail	1103	6000.400	Overtime	(125,000)	
Health Dept	1301	7130.020	State COLA/steps	(319,890)	
Recreation	1601	9010.060	Trailer, sanitizing mach, gator	(20,300)	
		6130.025	Tables, chairs, pipe, drape	(6,000)	
		6130.025	Maryland's Coast bldg logos	(4,100)	
		6175.040	MRPA Tickets	(3,000)	
		6100.270	Ride the Coast sponsorship	(15,000)	
		7000.100	Travel training	(9,550)	
Parks	1602	9010.070	Top dresser	(21,000)	
		6550.090	Volleyball courts Newtown	(15,000)	
Library	1603	6110.280	Furniture Ocean Pines	(7,000)	
		6550.090	Sprinkler System Ocean Pines	(18,000)	
Sheriff	1101	6110.180	K9 Expenses	(10,000)	
		6110.290	Animal control voice recorder	(9,800)	
		9010.070	Armored rescue vehicle used	(134,401)	
				<u>(1,852,796)</u>	03/22/22 Reductions
Public Works	1203	9010.050	Fuel facility	(300,000)	
Roads	1202	6140.010	Blacktop slurry	(500,000)	
Maintenance	1201	9010.050	Pole building concrete & doors	(40,000)	
States Attorney	1004	6110.090	Computers purchased in FY22	(24,000)	
Economic Dev	1801	6530.040	Consulting	(20,000)	
Tourism	1803	6110.310	Reduce printing of Vistors Guides	(35,000)	
Fire Marshal	1104	9010.010	Replacement vehicle	(51,000)	
Administration	1001	9010.010	Pool vehicle	(32,000)	
Volunteer Fire	1105	7000.010	Hazmat training	(5,000)	
				<u>(1,007,000)</u>	03/29/22 Reductions
				(2,859,796)	Total Proposed Reductions

Revenue and Expenditure Worksheets Legend

The following describes each of the columns in order of data:

- Green 1st Column is the Committee Review Budget
- White 2nd Column reflects the Committee Proposed Adjustments to the FY2023 Department Requested budget with changes in orange
- White 3rd Column reflects the Department Proposed Adjustments from the Department Budget Review sessions to the FY2023 Department Requested budget with changes in orange
- Blue 4th Column is the FY2023 Department Requested Budget
- White 6th Column is the Variance from the FY2023 Department Requested to the FY2022 Adopted budget
- White 7th Column is the FY2022 Adopted Budget
- White 8th Column to the far right is Actual FY2022 year to date April 30, 2022
- White 9th Column to the far right is the FY2021 Actual Amount

REVENUES:

Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
4000	Full Year Real Property Taxes	144,497,408			144,497,408	4,483,088	140,014,320	140,439,815		137,988,228
4010	Personal Property Taxes	380,250			380,250	(26,934)	407,184	246,055		286,849
4020	Corporation Property Taxes	4,689,750			4,689,750	(332,191)	5,021,941	4,457,300		5,258,477
4030	Railroad & Utility Property Tax	4,365,693			4,365,693	317,298	4,048,395	4,355,987		4,025,273
4035	Railroad Real Property	2,577			2,577	(161)	2,738	3,728		5,723
4040	Half Year Real Property Taxes	147,875			147,875	(2,125)	150,000	253,425		116,980
4050	Tax Additions & Abatements	(158,200)			(158,200)	125,000	(283,200)	(113,322)		(54,240)
4060	Interest on Delinquent Taxes	800,000			800,000	100,000	700,000	588,067		856,072
4070	Discounts Allowed on Taxes	(500,000)			(500,000)	(25,000)	(475,000)	(506,340)		(486,651)
4080	Tax Credits For Assessment I	(1,717,809)			(1,717,809)	(516,768)	(1,201,041)	(1,173,928)		(1,240,029)
4100	Income Tax	38,000,000	3,500,000		34,500,000	4,500,000	30,000,000	22,266,095	FY22 est \$37.4 million	35,824,894
4200	Admission & Amusement Taxes	600,000			600,000	-	600,000	637,290		611,223
4210	Recordation Taxes	9,000,000			9,000,000	-	9,000,000	10,350,241		12,222,035
4230	Trailer Park Excise Tax	-			-	-	-	-		(159,303)
4240	Food Tax	81,000			81,000	-	81,000	69,075		75,158
4250	Room Tax	210,000			210,000	30,000	180,000	162,195		222,203
4250.040	Room Tax Due to Unincorporated Areas	1,250,000	200,000		1,050,000	100,000	950,000	1,096,654		863,004
4250.050	Room Tax Due to Berlin	-			-	-	-	1,320		-
4260	Rents/State Revenue	-			-	-	-	40,891		-
4260.010	Rents/State Revenue Boat Landings	72,000			72,000	1,886	70,114	69,684		76,656
4260.020	Rents/State Revenue County Administration	99,457			99,457	28,258	71,199	31,748		83,204
4260.030	Rents/State Revenue Elections	14,229			14,229	(1)	14,230	14,229		14,229
4270	Rents-Tower Site/Contrib & Donat	23,300			23,300	-	23,300	18,734		19,882
4300	Highway Users Taxes	1,222,266			1,222,266	103,288	1,118,978	650,066		1,087,504
4310	911 Fees	1,350,480			1,350,480	-	1,350,480	171,305		673,758
4340	Transfer Tax	6,000,000			6,000,000	-	6,000,000	7,648,380		8,176,629
4400	Franchise Fees	22,500			22,500	-	22,500	22,506		22,216
4600	Sale Of Fixed Assets	190,000	150,000		40,000	-	40,000	105,501	Sale Pearl Street	-
4700	Interest On Investments	100,000			100,000	(100,000)	200,000	49,871		103,318
4800	Other Miscellaneous Revenue	80,000			80,000	-	80,000	211,487		107,695
4820	Health Insurance Reinvestment - OPEB	-			-	-	-	-		1,437,487
4850.010	Credit Card Fees Environmental Programs	6,000			6,000	6,000	-	-		-
4850.020	Credit Card Fees DRP	3,200			3,200	3,200	-	-		-
4850.030	Credit Card Fees States Attorney	2,100			2,100	2,100	-	-		-
4900	Liquor Licenses	800,000			800,000	-	800,000	834,863		1,126,744
4905	Vending Machine Licenses	75,000			75,000	10,000	65,000	20,985		77,920
4910	Traders Licenses	80,000			80,000	-	80,000	12,884		103,980
4915	Occupational Licenses	4,000			4,000	(26,000)	30,000	29,200		4,210
4920	Bingo Permits	12,000			12,000	7,000	5,000	9,068		3,053
4927	Rental License Fee	175,000			175,000	-	175,000	103,935		132,170
4930	Building Permits	315,000			315,000	15,000	300,000	244,188		309,972
4932	Electrical Permits	15,000			15,000	-	15,000	18,050		17,475
4933	Commercial Plumbing Plan Review	2,500			2,500	-	2,500	1,370		2,075

REVENUES:

Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
4935	Marriage Licenses	20,000			20,000	-	20,000	13,980		25,950
4936	Civil Ceremony	1,000			1,000	-	1,000	1,030		1,020
4940	Shoreline Construction Application Fee	25,000			25,000	5,000	20,000	30,900		40,800
4941	Shoreline Construction Permit	20,000			20,000	1,000	19,000	23,000		23,400
4942	Timber Harvest Permit	3,000			3,000	-	3,000	2,500		2,400
4943	SEC/SWM Permit	25,000			25,000	3,000	22,000	42,278		46,584
4945.010	Environmental Permits Burn Permit	600			600	-	600	240		615
4945.020	Environmental Permits Campground Permit	3,325			3,325	-	3,325	625		3,725
4945.030	Environmental Permits Septic Permit	24,000			24,000	500	23,500	25,215		38,140
4945.040	Environmental Permits Waste Hauler Permit	3,000			3,000	900	2,100	250		3,300
4945.050	Environmental Permits Well Permit	16,800			16,800	-	16,800	18,560		20,800
4945.060	Environmental Permits Other	300			300	-	300	-		480
4945.070	Environmental Permits Water & Sewer Review	10,000			10,000	-	10,000	12,765		15,845
4950	Health Permits	432,556			432,556	52,455	380,101	267,677		432,556
4955	Raffle Permits	1,800			1,800	-	1,800	1,200		1,392
4960	Plumbing Permits	55,000			55,000	3,000	52,000	72,560		103,815
4965	Gas Permits	20,000			20,000	-	20,000	13,465		18,410
4970	Forestry Conservation Review Fees	6,000			6,000	-	6,000	4,477		5,745
4980	Landfill Permits-Household	320,000			320,000	-	320,000	309,930		319,400
4982	PAYT Tags - Household	8,000			8,000	-	8,000	5,840		7,525
5045	EDU Transfer/Application Fee	-			-	-	-	600		800
5047	Stormwater Management Review Fee	80,000			80,000	2,000	78,000	87,406		87,474
5060.100	Licenses and Permits Board of Zoning Appeal Fee	21,800		3,800	18,000	-	18,000	21,650		17,575
5060.300	Licenses and Permits Site Plan Review	11,000			11,000	-	11,000	8,258		10,910
5060.400	Licenses and Permits Rezoning Fee	4,000			4,000	-	4,000	6,200		12,758
5060.500	Licenses and Permits Subdivision Review Fee	12,000			12,000	-	12,000	7,880		9,450
5060.600	Licenses and Permits Text Amendment Application Fee	2,200		200	2,000	-	2,000	1,400		2,100
5060.700	Licenses and Permits Nat Resources Text Amendment App	350			350	-	350	-		-
5065.100	Sheriff Fees Sheriff Fees - Paper Service	30,000			30,000	-	30,000	20,848		29,980
5065.200	Sheriff Fees Sheriff Fees - Peddler's License	-			-	-	-	225		150
5065.300	Sheriff Fees Sheriff Fees - Parking Fines	100			100	-	100	250		360
5065.400	Sheriff Fees Animal Control Fees	5,000			5,000	-	5,000	3,160		5,500
5065.500	Sheriff Fees Animal Shelter Revenue	-			-	-	-	365		310
5065.600	Sheriff Fees Sheriff's Sale	-			-	-	-	524		-
5065.700	Sheriff Fees Contractual Services	7,000			7,000	-	7,000	50,404		87,758
5065.990	Sheriff Fees Other	-			-	-	-	1,129		2,461
5070.100	Sale of Publications & Copies Commissioners	350			350	(350)	700	726		449
5070.200	Sale of Publications & Copies Treasurer's Office	-			-	-	-	655		-
5070.300	Sale of Publications & Copies Dev. Review & Permitting	6,200		5,700	500	-	500	228		203

REVENUES:

Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
5070.600	Sale of Publications & Copies Elections	300			300	-	300	1,419		1,327
5070.700	Sale of Publications & Copies Circuit Court	250			250	50	200	525		450
5070.900	Sale of Publications & Copies Environmental Programs	5			5	-	5	5		-
5075	Library Use Charges	5,000			5,000	2,500	2,500	12,576		6,364
5076	Library Erate Reimbursement	850			850	-	850	-		971
5080	County Share Vehicle Tag Fee	1,500			1,500	(2,000)	3,500	206		14
5085	Liquor Advertising Fees	1,200			1,200	-	1,200	1,500		2,700
5090	Firearms Training Center Fee	8,000			8,000	-	8,000	5,400		21,450
5095.200	Payments For Jail Use ICE Housing	-			-	(1,500,000)	1,500,000	414,977		668,221
5095.400	Payments For Jail Use State Housing	50,000			50,000	-	50,000	17,325		48,150
5095.500	Payments For Jail Use Weekenders	-			-	-	-	-		24
5095.600	Payments For Jail Use Social Security	6,000			6,000	(2,000)	8,000	2,600		5,800
5095.700	Payments For Jail Use State Mental Health Reimb.	20,000			20,000	-	20,000	5,030		20,134
5095.800	Payments For Jail Use Pretrial Fees	5,000			5,000	(3,000)	8,000	3,082		6,915
5100.100	Fire Inspection Fees Plan Review Fee	100,000			100,000	-	100,000	110,699		100,299
5100.200	Fire Inspection Fees Fire Safety Fee	25,000			25,000	-	25,000	21,765		23,865
5100.300	Fire Inspection Fees Fire Reports	-			-	-	-	125		200
5100.400	Fire Inspection Fees Hazmat Response Reimbursement	-			-	-	-	10,968		7,580
5100.600	Fire Inspection Fees Fire Inspections QAP	25,000			25,000	5,000	20,000	16,475		33,256
5105.100	Public Works Revenues Pipe Sales	15,000			15,000	-	15,000	28,790		32,747
5107	Roads Department Fees	5,000			5,000	-	5,000	1,544		3,000
5110	Recreation Fees	260,000			260,000	20,000	240,000	181,945		117,803
5115	Mosquito Control Charges	50,000			50,000	-	50,000	43,666		44,819
5120	Circuit Court Bar Library	5,000			5,000	-	5,000	-		1,505
5127	Recreation Center Rental Fees	10,000			10,000	-	10,000	450		580
5128	Recreation Sponsorships	2,000			2,000	-	2,000	500		1,800
5130	Tourism Programs and Events	-			-	-	-	314		350
5142	Election Filing Fee	-			-	(400)	400	-		-
5150.100	Housing Program Fees Program Income	-			-	-	-	13,523		19,540
5155	CommunityService Fees	70,000			70,000	-	70,000	59,900		39,910
5160	Family Services Legal Fees Other	-			-	-	-	1,175		300
5162	Seacrets Security	50,000			50,000	-	50,000	68,981		73,125
5163	Purnell Properties Security	-			-	-	-	-		13,200
5165	Critical Area Review Fees	29,000			29,000	1,000	28,000	38,635		45,111
5167	Water/Sewer Plan Amendment Fee	2,000			2,000	-	2,000	500		1,000
5175.200	Donations Sponsorship Program Recreation	10,000			10,000	2,500	7,500	7,350		3,365
5175.205	Donations Sponsorship Program Youth Scholarship Donations	1,500			1,500	1,500	-	-		-
5181	First Offender Program Fees	10,000			10,000	-	10,000	4,500		4,250
5185	Recycling Revenue	104,500			104,500	12,100	92,400	144,344		83,114
5186	Metal Recycling Revenue	42,000			42,000	2,000	40,000	46,017		54,418
5195	Tire Revenue	32,000			32,000	2,000	30,000	-		31,755

REVENUES:

Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
5215	Motor Coach Fees	30,000			30,000	-	30,000	-		(150)
5220.010	Park Fees Field Rental	15,000			15,000	8,000	7,000	8,840		5,398
5220.020	Park Fees Pavilion Rental	3,500			3,500	-	3,500	3,470		5,420
5220.030	Park Fees Tree of Life	800			800	-	800	409		750
5220.035	Park Fees Tournament Rental	35,000			35,000	15,000	20,000	21,510		20,120
5220.040	Park Fees User Fees	-			-	(240)	240	4		4
5225	Concession Stand Fees	65,000			65,000	-	65,000	37,512		14,104
5226	Special Events Fees	200,000			200,000	-	200,000	114,566		50,308
5227	Tournament Fees	15,000			15,000	-	15,000	2,660		3,120
5230.010	Environmental Fees Perk Test Fee	10,000			10,000	1,000	9,000	27,770		26,250
5230.020	Environmental Fees Plat Review Fee	6,000			6,000	-	6,000	4,925		7,815
5230.030	Environmental Fees Water Sample Fee	400			400	-	400	450		400
5240	Shared Facility/Service Area Fee	500			500	-	500	500		100
5245	Solar Renewable Energy Credits	1,000			1,000	-	1,000	4,810		5,799
5300	Court Fines	25,000			25,000	-	25,000	26,904		35,003
5310	Civil Infraction Fines	4,000			4,000	-	4,000	1,875		9,448
5330	Economic Development Programs and Events	-			-	-	-	-		1,000
5410	Receipts	-			-	-	-	-		14,940
5420	Retiree Drug Subsidy	60,000			60,000	-	60,000	(135,000)		152,794
5435	BRF Admin Fee	22,500			22,500	-	22,500	23,131		23,815
5510	Transfers From Other Funds	-			-	-	-	-		13,108
5511	Casino/Local Impact Grant Funds	3,109,000	610,000		2,499,000	(1,358,893)	3,857,893	2,500,100	10 Sheriff vehicles	2,497,400
5515	DHCD Housing Administration Fee	7,000			7,000	-	7,000	14,637		1,500
5517	Other Housing Rehab Income	4,000			4,000	-	4,000	-		-
5525	Conservation Easement Administrative Fee	20,000			20,000	-	20,000	9,925		63,387
5530	Eastern Shore Library Grant	75,000			75,000	-	75,000	41,033		86,638
5541	Traffic Safety SHA	1,500			1,500	-	1,500	9,809		2,119
5543	Dental Program Reimbursement	16,721			16,721	(5,499)	22,220	-		16,721
5550	MEIMSS Grant - Emergency Services	-			-	-	-	-		804
5600	Federal Payments In Lieu of Taxe	20,305			20,305	-	20,305	-		21,037
5605	MD State Police Grants	-			-	-	-	1,510		1,144
5615	Maryland Coastal Bays	-			-	-	-	82,378		320,530
5620	CDBG Economic Dev. Grant	-			-	-	-	100,000		-
5622	CDBG Federal Grant	-			-	-	-	11,668		382,721
5625	CDBG Housing Rehab Grant	150,000			150,000	-	150,000	109,327		22,965
5626	DHCD Federal Grant	-			-	-	-	75,262		-
5630	Water System Monitoring Grant	17,560			17,560	-	17,560	17,700		23,694
5635	Police Protection Grant	244,113			244,113	-	244,113	183,085		176,303
5640	State Library Aid	174,602			174,602	-	174,602	145,502		170,290
5645	Share of State Park Receipts	625,000			625,000	200,000	425,000	-		682,160
5650	State Aid for Fire Companies	367,650			367,650	(12,057)	379,707	367,650		379,692
5655	Program Open Space Grant - Parks	730,000			730,000	122,500	607,500	52,586		1,069,869

REVENUES:

Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
5656	Program Open Space Grant - Recreation	-			-	(450,000)	450,000	-		-
5660	Waterway Improvement Grants	330,000			330,000	55,000	275,000	-		296,470
5662	BRF Operations & Maintenance Grant	35,000			35,000	-	35,000	(17,500)		34,854
5663	Share of State Forest Land	70,000			70,000	-	70,000	-		61,349
5664.020	US Fish and Wildlife Service Other General Government	7,000			7,000	-	7,000	-		6,111
5665	State Aid for Bridges	-			-	-	-	-		967,455
5675	Child Support Enforcement Grant	9,000			9,000	-	9,000	2,987		5,252
5680	State Grant for Critical Areas	9,000			9,000	(1,000)	10,000	-		9,000
5688	MD Dept of Aging Grant	54,712			54,712	104	54,608	14,230		54,712
5690	SSTAP Grant	126,975			126,975	-	126,975	39,962		126,975
5700	911 ENSB Grant	153,595			153,595	16,895	136,700	(1,114,842)		1,597,514
5705	State Grant for Tourism	160,000			160,000	-	160,000	-		86,709
5713	GOCCP - Sheriff Grants	-			-	-	-	4,234		4,000
5715	Coastal Zone Grant	-			-	-	-	-		19,351
5725	Family Support Grant	374,882			374,882	23,387	351,495	73,753		246,441
5730	Septic System BRF Grant Program	240,000			240,000	-	240,000	10,402		426,243
5732	Conservation Easements Reimbursements	50,000			50,000	(10,000)	60,000	-		105,416
5735.010	Other Grants Roads	-			-	-	-	-		558,597
5735.015	Other Grants Economic Development	-			-	-	-	143,614		9,047,326
5735.020	Other Grants Tourism	-			-	-	-	-		77,998
5735.025	Other Grants General Government	-			-	-	-	-		1,005
5735.030	Other Grants Human Resources	-			-	-	-	-		500
5735.060	Other Grants Library	-			-	-	-	1,500		300
5735.075	Other Grants State Revenue	-			-	-	-	-		7,980
5745.300	Homeland Security Grant SHSGP	92,273			92,273	(11,727)	104,000	8,893		164,703
5745.600	Homeland Security Grant EMPG	74,407		(21,140)	95,547	21,140	74,407	21,225		74,407
5747	CARES ACT - 19	-			-	-	-	192,904		5,254,036
5748.11	American Rescue Plan Act 2021 DHCD Non Profit Recovery Grant	-			-	-	-	-		172,937
5748.12	American Rescue Plan Act 2021 DHCD ERAP	-			-	-	-	6,465,772		-
5757	Trial Jury Reimbursement	54,000			54,000	-	54,000	22,185		15,790
5760	Drug Court Grant	224,706			224,706	-	224,706	48,065		194,666
5762	Heroin Coordinator Grant	50,615			50,615	-	50,615	30,424		50,615
5785	MDE Beach Monitoring Grant	3,261			3,261	-	3,261	3,261		3,261
5791	Federal Overtime Grant Projects	-			-	-	-	-		13,251
5845	Salary Reimbursement	500			500	-	500	100		-
5900	Library Federal Grants	-			-	-	-	86,889		63,504
5905	Sheriff-Sex Offender Grant	10,000			10,000	-	10,000	9,484		27,421
5910	Sher-Health Tobacco Enforcement	3,000			3,000	-	3,000	11,270		2,168
5912	Sher-Health Underage Drinking	4,000			4,000	-	4,000	-		4,149
5925	MALPF Admin Fee	12,000			12,000	12,000	-	-		12,674
5940	Intern Program Grant	100,000			100,000	70,000	30,000	20,000		10,000
5975	Transfers	-			-	(4,325,935)	4,325,935	-		-

REVENUES:

Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
Total Revenue		222,739,139	4,460,000	(11,440)	218,290,579	1,781,368	216,509,211	205,713,131		239,009,283



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To: Weston Young, Chief Administrative Officer
From: Stacey Norton, HR Director *Stacey Norton*
Date: April 29, 2022
Subject: Request for New Positions for Fiscal Year 2023 for the General Fund and the Enterprise Fund

Attached you will find a summary from the Department Heads for new positions in fiscal year 2023.

For the **General Fund**, the total request of 12 new positions would cost an additional:

- \$495,377 in salaries
- \$228,703 in benefits
- **\$724,080 total**

For the **Enterprise Fund**, the total request of 1 new position will cost an additional:

- \$100,000 in salary
- \$46,390 in benefits
- **\$146,390 total**

There were no new vehicle requests for these new positions.

I look forward to discussing this with you at the budget work session on May 10, 2022.

Thank you for your consideration.

Attachments

ITEM 4a

4a-2

Notes: Full time benefits - include SS, health, Maryland State Retirement, workers comp, retirement, LTD, Life

FY2023 Enterprise Funds New Position Request

General Fund: Department order

Position	Department	Dept #	Job Title	G/S	Salary	Benefits	Total	Comments
1	Water and Waste Water		Superintendent	NC	100,000	46,390	146,390	
	Total Water and Waste Water				100,000	46,390	146,390	
			General Fund Total		\$100,000	\$46,390	\$146,390	

Notes: Full time benefits - include SS, health, Maryland State Retirement, workers comp, retirement, LTD, Life



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To: Weston Young, Chief Administrative Officer
From: Stacey Norton, Human Resources Director *Stacey Norton*
Date: May 3, 2022
Subject: FY 23 Requested Budget Promotions for General Fund Employees

The County's past practice of approving reclassification of employees who obtain certifications and/or license the County needs to operate, passing probationary periods, or are tied to a designated time in position etc. has resulted in pay changes for 54 employees costing \$123,185 in FY 23. These dollars are already included in the Department salary budgets requests.

Please note that the effective date of the pay change is dependent on obtaining the required certification and/or license, passing probationary periods, or are tied to a designated time in position etc.

The recommendations are based on information obtained from the department heads, service record, job description, and/or personnel guidelines.

These requests are critical in our efforts to retain our current staff. This year we have seen an increase in vacant positions, drastically longer time to fill times due to the labor shortage, and more declinations than in prior years.

These pay reclassification requests are warranted and needed.

I look forward to discussing this with you during the May 10, 2022 work session.

Thank you for your consideration.

FY 23 GENERAL FUND PROMOTION REQUESTS - OPEN SESSION

#	DEPT	DEPT NAME	CURRENT JOB TITLE	GRADE	NEW JOB TITLE	GRADE
4	1005	TREASURER'S OFFICE	ACCOUNTING CLERK III	11	ACCOUNTING CLERK IV	12
1	1009	DRP	DRP SPECIALIST II	16	DRP SPECIALIST III	18
1	1010	ENV PROGRAMS	ENV HEALTH SPECIALIST IV	20	ENV HEALTH SPECIALIST V	21
1	1010	ENV PROGRAMS	ENV HEALTH SPECIALIST II	18	ENV HEALTH SPECIALIST III	19
1	1010	ENV PROGRAMS	ENV HEALTH SPECIALIST I	17	ENV HEALTH SPECIALIST II	18
1	1101	SHERIFF'S OFFICE	CORPORAL	22S	SERGEANT	24
1	1102	EMER. SERVICES	EMERGENCY COMM SPECIALIST I	13S	EMERGENCY COMM SPECIALIST II	14S
8	1102	EMER. SERVICES	EMERGENCY COMM TRAINEE	12S	EMERGENCY COMM SPECIALIST I	13S
5	1103	JAIL	PRIVATE FIRST CLASS	19S	CORPORAL	20S
3	1103	JAIL	CERTIFIED CORRECTIONAL OFFICER	16	PRIVATE FIRST CLASS	19S
16	1103	JAIL	CORRECTIONAL OFFICER TRAINEE	17S	CERTIFIED CORRECTIONAL OFFICER	18S
1	1201	MAINTENANCE	BUILDING MAINT MECHANIC III	21	BUILDING MAINT MECHANIC IV	23
1	1202	ROADS	VEH & EQUIP MECHANIC II	13	VEH & EQUIP MECHANIC III	14
2	1206	RECYCLING	RECYCLE WORKER II	9	RECYCLE WORKER III	10
1	1601	RECREATION	RECREATION PROGRAM MANAGER II	18	RECREATION PROGRAM MANAGER II	19
3	1602	PARKS	PARKS WORKER IV	10	PARKS WORKER V	11
2	1602	PARKS	PARKS WORKER III	9	PARKS WORKER IV	10
2	1603	LIBRARY	LIBRARY SERVICES ASSISTANT I	8	LIBRARY SERVICES ASSISTANT II	10
54						



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To: Weston Young, Chief Administrative Officer
From: Stacey Norton, Human Resources Director *Stacey Norton*
Date: May 3, 2022
Subject: FY 23 Budget Request for Enterprise Fund Employee Promotions

Our Water and Waste Water Division provides critical water and sewer services. The employees are essential workers and provide coverage 24/7. Many employees are required to be on call to provide services after hours due to emergencies. These skilled positions require training and licenses. We have not been able to fill all of our vacant positions or recruit experienced operators.

The County's past practice of approving reclassification of employees who obtain certifications and/or license the County needs to operate, passing probationary periods, or are tied to a designated time in position etc. has resulted in pay changes for 24 employees costing \$55,244. These dollars are already included in the Department salary budgets requests.

Please note that the effective date of the pay change is dependent on obtaining the required certification and/or license, passing probationary periods, or are tied to a designated time in position etc.

The recommendations are based on information obtained from the department heads, service record, job description, and/or personnel guidelines.

Thank you for your consideration. I look forward to discussing this with you during the May 10, 2022 work session.

Attachments

FY 23 ENTERPRISE FUND PERSONNEL CHANGES REQUESTS - OPEN SESSION 5-10-2022

NUMBER	DEPT NAME	CURRENT JOB TITLE	G/S	NEW JOB TITLE	G/S
3	SOLID WASTE	LANDFILL OPERATOR I	9/6	LANDFILL OPERATOR II	10/6
2	WATER AND WASTE WATER	MAINTENANCE WORKER I	8/8	MAINTENANCE WORKER II	10/8
5	WATER AND WASTE WATER	PLANT OPERATOR I	12/4	PLANT OPERATOR II	14/4
3	WATER AND WASTE WATER	PLANT OPERATOR II	14/4	PLANT OPERATOR III	15/4
11	WATER AND WASTE WATER	PLANT OPERATOR TRAINEE	11/4	PLANT OPERATOR I	12/4
24	TOTAL				



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To: Weston Young, Chief Administrative Officer
From: Stacey Norton, HR Director *Stacey Norton*
Date: May 3, 2022
Subject: Request to Increase on Call Pay from \$125 a week to \$200 a week for General Fund Employees

The on-call amount has not changed in over 20 years. Since we are requiring essential personnel to be available to respond at any time, we are requesting to increase the on call pay from \$125 a week to \$200 a week.

The following departments have employees on call weekly:

- 1) Emergency Services - 4
- 2) Fire Marshal's Office - 2
- 3) Jail - 1
- 4) Maintenance - 1

This request will cost \$24,648.

These additional expenses have been included in the Departmental Budget requests.

I look forward to discussing this with you at the budget work session on May 10, 2022.

Thank you for your consideration.



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To: Weston Young, Chief Administrative Officer
From: Stacey Norton, HR Director *Stacey Norton*
Date: May 3, 2022
Subject: Request to Increase on Call Pay from \$125 a week to \$200 a week for Water and Waste Water

The Water and Waste Water Division has 7 employees on call each week to provide essential services. The on-call amount has not changed in over 20 years. Since they provide a critical service, we are requesting to increase the on call pay from \$125 a week to \$200 a week. This request will cost \$27,300. Below is the impact to each service area.

Assateague Pointe	546
Briddletown	47
Edgewater Acres	226
Landings	507
Lighthouse Sound	257
Mystic Harbour	2,691
Newark	429
Ocean Pines	19,664
Riddle Farm	1,568
River Run	70
West Ocean City	1,295
Total WWW On Call Pay Increase	<u>\$ 27,300</u>

These additional expenses have been included in the Departmental Budget requests.

I look forward to discussing this with you at the budget work session on May 10, 2022.

Thank you for your consideration.



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To: Weston Young, Chief Administrative Officer
From: Stacey Norton, Human Resource Director
Date: May 3, 2022
Subject: Request to Reclassify Jail Positions

We continue to have opportunities filling the 15 vacant positions at the Jail. We have tried different advertising methods and have had very few applicants. Our pay is not competitive with the local market and we are respectively asking to adjust the pay grades for four positions by grade.

Our current starting salary is Grade 17/Step 1, \$43,056 annually. The State of Maryland is starting their entry level Correctional Officers out at \$46,965 annually. In addition to the higher starting salary, the State is also offering a \$2,000 bonus after completion of the academy, another \$3,000 after completion of their probationary period, and an additional \$2,500 bonus in Hagerstown, Cumberland, and the Eastern Shore.

The Commissioners have already increased the starting salary for a Deputy Sheriff Trainee from a Grade 17/Step 1, \$43,056 annually to Grade 19/Step1, \$47,466 annually and the Certified Deputy Sheriff from a Grade 19/1, \$47,466 annually to a Grade 19/Step5, \$52,416 annually.

Below is a summary of our request:

Job Title	Current Pay Grade	Current Salary	New Pay Grade	New Salary
Correctional Officer	17	43,056	18	45,240
Certified Correctional Officer	18	45,240	19	47,466
Private First Class	19	47,466	19/5	52,416
Corporal	20	49,878	20/5	55,016

This will impact 24 Officers for a cost of \$84,324 annually. This request can be self-funded. The FY 23 request eliminated 5 positions: 1) Captain position for \$95,950; 2) Immigration Records Detainee Specialist for \$38,210; and 3) Three Correctional Officer Trainees \$135,720 annually for a total of \$269,880 without benefit costs.

Thank you for the consideration.



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To: Weston Young, Chief Administrative Officer
From: Stacey Norton, HR Director *Stacey Norton*
Date: May 3, 2022
Subject: Request to Increase Hours for the Parks Department and the Sheriff's Office for Fiscal Year 2023

Attached you will find a summary from the Department Heads to increase hours for fiscal year 2023.

- 1) **Parks Department:** Add 1,200 additional hours spread across four seasonal part time employees to cut grass etc. for a total cost of \$19,032.
- 2) **Sheriff's Office:** Add 3,964 additional hours for a total cost of \$91,419.
 - a. Add 100 hours for 15 part time Deputy Sheriff's
 - b. Add 100 hours for 2 Civilian employees
 - c. Add 80 hours to 7 Crossing Guards
 - d. Add 284 hours to 6 Deputy Sheriff's for School Security

These additional expenses have been included in the Departmental Budget requests.

I look forward to discussing this with you at the budget work session on May 10, 2022.

Thank you for your consideration.

Attachments

EXPENDITURES:

Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
Department: 1001 - County Commissioners										
6000.100	Personnel Services Salaries	1,071,216			1,071,216	61,106	1,010,110	840,982		1,018,899
6100.010	Administrative Expense Administrative Expenses	1,650			1,650	750	900	463		536
6100.060	Administrative Expense Books and Publications	200			200	-	200	-		-
6100.100	Administrative Expense Dues, Licenses & Subscriptions	4,702			4,702	365	4,337	4,191		4,422
6100.165	Administrative Expense Meeting Expense	650			650	150	500	530		440
6100.190	Administrative Expense Office Supplies	6,200			6,200	200	6,000	4,301		6,090
6100.210	Administrative Expense Paper	3,300			3,300	-	3,300	1,032		1,075
6100.230	Administrative Expense Postage & Freight	500			500	-	500	156		222
6110.080	Supplies & Equipment Computer Repairs & Supplies	500			500	-	500	-		-
6110.090	Supplies & Equipment Computers & Printers	2,580			2,580	528	2,052	199		4,016
6110.245	Supplies & Equipment Mobile Phones	14,500			14,500	3,700	10,800	6,194		7,113
6110.280	Supplies & Equipment Office Furniture	2,500			2,500	2,500	-	-		-
6130.010	Equipment Maintenance Copier Lease	11,980			11,980	100	11,880	7,541		11,782
6150.050	Uniforms & Personal Equipment Uniforms	250			250	250	-	160		-
6510.020	Legal Services County Attorney Expenses	9,090			9,090	870	8,220	6,834		6,349
6510.035	Legal Services County Code Expenses	9,500			9,500	-	9,500	11,899		3,868
6510.050	Legal Services Court Reporters	360			360	-	360	-		480
6510.110	Legal Services Transcripts	-			-	-	-	995		-
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	3,000			3,000	500	2,500	1,603		1,633
6540.030	Vehicle Operating Expenses Vehicle Maintenance	1,000			1,000	(500)	1,500	323		206
6540.040	Vehicle Operating Expenses Vehicle Registration	100			100	100	-	-		-
6550.270	Building Site Expenses Telephone	1,440			1,440	60	1,380	924		1,380
6900.010	Advertising Budget Advertisements	4,000	1,500		2,500	300	2,200	1,729		2,027
6900.030	Advertising Legislative Advertisements	20,000	10,400		9,600	600	9,000	14,591		7,107
7000.020	Travel, Training & Expense Board Member Allowance	21,000			21,000	-	21,000	17,500		21,000
7000.040	Travel, Training & Expense Continuing Education/Certificati	1,300			1,300	1,300	-	-		-
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	23,346			23,346	899	22,447	13,882		4,189
7000.110	Travel, Training & Expense Membership Expenses	-			-	-	-	11		-
7000.115	Travel, Training & Expense Mileage	600			600	-	600	599		18
8010.110	Interfund Water & Wastewater Enterprise Ch	(65,270)			(65,270)	(1,561)	(63,709)	(46,557)		(58,529)
8010.120	Interfund Landfill Enterprise Charges	(17,949)			(17,949)	(429)	(17,520)	(12,803)		(16,095)
8010.220	Interfund Dept. of Liquor Control Charges	-			-	-	-	-		(1,691)
9010.010	Capital Equipment New Vehicles	-		(32,000)	32,000	32,000	-	-		-
Department Total: 1001 - County Commissioners		1,132,245	11,900	(32,000)	1,152,345	103,788	1,048,557	877,279		1,026,534

EXPENDITURES:

Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
Department: 1002 - Circuit Court										
6000.100	Personnel Services Salaries	1,099,664			1,099,664	(676)	1,100,340	861,475		986,923
6100.010	Administrative Expense Administrative Expenses	2,000			2,000	-	2,000	15		1,094
6100.060	Administrative Expense Books and Publications	2,000			2,000	-	2,000	3,667		2,198
6100.080	Administrative Expense Copier Supplies	180			180	-	180	-		-
6100.100	Administrative Expense Dues, Licenses & Subscriptions	4,734			4,734	-	4,734	814		4,028
6100.110	Administrative Expense Envelopes	1,500			1,500	-	1,500	1,417		440
6100.150	Administrative Expense Incentives & Events	1,515			1,515	-	1,515	-		250
6100.190	Administrative Expense Office Supplies	6,820			6,820	-	6,820	10,610		10,551
6100.210	Administrative Expense Paper	2,500			2,500	-	2,500	1,630		974
6110.120	Supplies & Equipment Equipment Rental	1,200			1,200	-	1,200	806		967
6110.170	Supplies & Equipment Jury Expenses	3,500			3,500	-	3,500	11,246		2,187
6110.190	Supplies & Equipment Law Enforcement Equipment	-			-	-	-	43		27
6110.245	Supplies & Equipment Mobile Phones	-			-	-	-	506		-
6110.270	Supplies & Equipment Office Equipment Repairs	300			300	-	300	-		240
6110.280	Supplies & Equipment Office Furniture	4,090			4,090	-	4,090	3,642		537
6110.290	Supplies & Equipment Other Office Equipment	810			810	-	810	3,687		1,848
6130.010	Equipment Maintenance Copier Lease	7,860			7,860	-	7,860	5,530		6,305
6130.070	Equipment Maintenance Software Maintenance Agreements	17,626			17,626	6,000	11,626	14,156		8,715
6150.050	Uniforms & Personal Equipment Uniforms	500			500	-	500	549		-
6160.060	Grant Programs Drug Treatment Court	67,396			67,396	-	67,396	9,457		22,152
6160.070	Grant Programs Family Support Services	93,700			93,700	-	93,700	68,386		86,817
6510.030	Legal Services Court Appointed Attorneys	8,000			8,000	-	8,000	3,948		6,522
6510.040	Legal Services Court Library Levy	2,000			2,000	-	2,000	2,000		2,000
6510.050	Legal Services Court Reporters	5,000			5,000	-	5,000	-		679
6510.055	Legal Services Family Support Service - Other	-			-	-	-	950		200
6510.080	Legal Services Jury Per Diem	92,000			92,000	2,000	90,000	54,390		25,657
6530.150	Consulting Services Temporary Clerical Staff	-			-	-	-	-		5,190
6550.028	Building Site Expenses Cable	265			265	-	265	171		273
6550.270	Building Site Expenses Telephone	1,500		(4,000)	5,500	-	5,500	6		1,802
7000.040	Travel, Training & Expense Continuing Education/Certificati	400			400	-	400	2,133		1,961
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	5,962			5,962	-	5,962	3,133		535
7000.115	Travel, Training & Expense Mileage	2,570			2,570	-	2,570	69		11
Department Total: 1002 - Circuit Court		1,435,592	-	(4,000)	1,439,592	7,324	1,432,268	1,064,435		1,181,085

EXPENDITURES:

Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
Department: 1003 - Orphan's Court										
6000.100	Personnel Services Salaries	28,500			28,500	7,500	21,000	16,961		21,000
6100.060	Administrative Expense Books and Publications	1,000			1,000	1,000	-	312		-
6100.190	Administrative Expense Office Supplies	100			100	(1,000)	1,100	-		-
7000.020	Travel, Training & Expense Board Member Allowance	4,800			4,800	-	4,800	4,000		4,800
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	2,000			2,000	-	2,000	-		-
Department Total: 1003 - Orphan's Court		36,400	-	-	36,400	7,500	28,900	21,274		25,800

EXPENDITURES:

Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
Department: 1004 - State's Attorney										
6000.100	Personnel Services Salaries	2,351,734			2,351,734	721,069	1,630,665	1,280,444		1,406,675
6000.400	Personnel Services Overtime Pay	6,000			6,000	5,000	1,000	1,802		1,026
6100.010	Administrative Expense Administrative Expenses	6,500			6,500	-	6,500	1,946		3,921
6100.100	Administrative Expense Dues, Licenses & Subscriptions	64,634			64,634	59,742	4,892	4,215		4,147
6100.160	Administrative Expense Legal Books & Publications	4,508			4,508	1,008	3,500	5,057		3,369
6100.190	Administrative Expense Office Supplies	11,000			11,000	-	11,000	2,909		8,800
6110.090	Supplies & Equipment Computers & Printers	3,320		(24,000)	27,320	24,323	2,997	2,676		7,359
6110.245	Supplies & Equipment Mobile Phones	12,900			12,900	4,200	8,700	5,700		8,243
6110.280	Supplies & Equipment Office Furniture	34,427			34,427	32,427	2,000	3,940		5,452
6110.290	Supplies & Equipment Other Office Equipment	2,000			2,000	-	2,000	(186)		1,587
6110.390	Supplies & Equipment Small Equipment	2,000			2,000	-	2,000	59		1,451
6130.010	Equipment Maintenance Copier Lease	16,400			16,400	8,200	8,200	7,507		9,443
6130.040	Equipment Maintenance MILES Computer Chg/MDT User Fees	-			-	(1,008)	1,008	679		1,022
6130.070	Equipment Maintenance Software Maintenance Agreements	30,598			30,598	30,597	1	-		231
6150.050	Uniforms & Personal Equipment Uniforms	500			500	500	-	617		413
6150.060	Uniforms & Personal Equipment Ammunition	-			-	(500)	500	-		-
6160.055	Grant Programs GOCCP Grants	-			-	-	-	-		-
6510.060	Legal Services Investigation Expenses	800			800	-	800	885		929
6510.090	Legal Services Prosecution Expenses	5,000			5,000	3,000	2,000	2,679		2,583
6510.105	Legal Services Appeal Expenses	1,000			1,000	(2,000)	3,000	179		-
6510.110	Legal Services Transcripts	5,000			5,000	3,000	2,000	9,696		8,638
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	5,000			5,000	-	5,000	3,195		1,669
6540.030	Vehicle Operating Expenses Vehicle Maintenance	1,500			1,500	-	1,500	2,699		912
6540.040	Vehicle Operating Expenses Vehicle Registration	100			100	-	100	-		-
6550.028	Building Site Expenses Cable	1,550			1,550	-	1,550	1,180		1,462
6550.270	Building Site Expenses Telephone	1,500			1,500	-	1,500	804		2,027
7000.080	Travel, Training & Expense Extradition Expense	16,000			16,000	-	16,000	10,184		10,821
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	10,330			10,330	1,830	8,500	210		3,827
7000.110	Travel, Training & Expense Membership Expenses	-			-	-	-	(50)		250
7000.115	Travel, Training & Expense Mileage	250			250	-	250	266		164
7000.130	Travel, Training & Expense Witness Expenses	1,000			1,000	-	1,000	1,970		748
9010.010	Capital Equipment New Vehicles	-			-	(35,000)	35,000	-		-
Department Total: 1004 - State's Attorney		2,595,551	-	(24,000)	2,619,551	856,388	1,763,163	1,351,261		1,497,167

EXPENDITURES:

	Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
	Department: 1005 - Treasurer's Office										
	6000.100	Personnel Services Salaries	1,382,159			1,382,159	19,711	1,362,448	1,036,521		1,236,850
	6000.400	Personnel Services Overtime Pay	2,000			2,000	-	2,000	732		384
	6100.010	Administrative Expense Administrative Expenses	-			-	-	-	-		-
	6100.055	Administrative Expense Bond	3,000			3,000	1,500	1,500	2,750		1,339
	6100.060	Administrative Expense Books and Publications	2,000			2,000	800	1,200	1,646		880
	6100.100	Administrative Expense Dues, Licenses & Subscriptions	3,100			3,100	200	2,900	1,999		2,604
	6100.110	Administrative Expense Envelopes	3,000			3,000	-	3,000	3,927		2,682
	6100.130	Administrative Expense Food Tax Bills & Envelopes	400			400	-	400	-		-
	6100.190	Administrative Expense Office Supplies	12,000			12,000	500	11,500	8,100		11,150
	6100.210	Administrative Expense Paper	1,750			1,750	-	1,750	1,558		1,514
	6100.220	Administrative Expense Payroll Checks & Forms	3,250			3,250	250	3,000	3,522		2,852
	6100.230	Administrative Expense Postage & Freight	100			100	-	100	-		164
	6100.250	Administrative Expense Room Tax Bills & Envelopes	1,000			1,000	-	1,000	-		323
	6100.260	Administrative Expense Tax Bills & Envelopes	18,000			18,000	500	17,500	17,183		15,320
	6110.090	Supplies & Equipment Computers & Printers	8,900			8,900	1,850	7,050	10,222		4,557
	6110.245	Supplies & Equipment Mobile Phones	3,240			3,240	750	2,490	1,843		1,038
	6110.270	Supplies & Equipment Office Equipment Repairs	300			300	-	300	-		-
	6110.290	Supplies & Equipment Other Office Equipment	900			900	-	900	-		367
	6130.010	Equipment Maintenance Copier Lease	2,500			2,500	-	2,500	1,560		2,213
	6130.020	Equipment Maintenance Equipment Annual Maint Contr.	100,380			100,380	4,780	95,600	95,590		81,180
	6510.085	Legal Services Other Legal Expenses	-			-	-	-	-		-
	6530.110	Consulting Services Programming	1,200			1,200	-	1,200	3,216		-
	6550.270	Building Site Expenses Telephone	1,300			1,300	100	1,200	716		1,222
	7000.040	Travel, Training & Expense Continuing Education/Certificati	2,000			2,000	-	2,000	464		1,837
	7000.100	Travel, Training & Expense Meetings/Conferences/Shows	1,300			1,300	-	1,300	870		180
	7000.115	Travel, Training & Expense Mileage	1,600			1,600	-	1,600	247		138
	8010.110	Interfund Water & Wastewater Enterprise Ch	(206,671)			(206,671)	(3,721)	(202,950)	(148,416)		(193,296)
	8010.120	Interfund Landfill Enterprise Charges	(40,128)			(40,128)	(589)	(39,539)	(28,915)		(37,500)
	8010.220	Interfund Dept. of Liquor Control Charges	-			-	-	-	-		(5,976)
	Department Total: 1005 - Treasurer's Office		1,308,580	-	-	1,308,580	26,631	1,281,949	1,015,336		1,132,021

EXPENDITURES:

	Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
	Department: 1006 - Elections Office										
	6000.100	Personnel Services Salaries	15,000			15,000	-	15,000	12,116		15,000
	6000.500	Personnel Services State Employee Salary & Benefit	565,643			565,643	41,211	524,432	312,236		485,249
	6100.100	Administrative Expense Dues, Licenses & Subscriptions	630			630	-	630	330		743
	6100.110	Administrative Expense Envelopes	1,000			1,000	-	1,000	-		-
	6100.180	Administrative Expense National Voter Regis Postcards	682			682	12	670	-		110
	6100.190	Administrative Expense Office Supplies	10,000		(1,000)	11,000	-	11,000	7,582		7,053
	6100.210	Administrative Expense Paper	1,200			1,200	-	1,200	232		492
	6100.230	Administrative Expense Postage & Freight	-			-	-	-	-		34,197
	6110.090	Supplies & Equipment Computers & Printers	5,375			5,375	-	5,375	-		7,210
	6110.245	Supplies & Equipment Mobile Phones	2,000			2,000	-	2,000	1,243		2,145
	6110.290	Supplies & Equipment Other Office Equipment	-			-	-	-	-		943
	6110.300	Supplies & Equipment Promotional Giveaway Items	-			-	-	-	-		1,106
	6110.440	Supplies & Equipment Voting Machines	315,803			315,803	64,684	251,119	55,217		71,243
	6120.010	Voting Machine & Poll Expenses Absentee Ballot Expenses	43,400			43,400	-	43,400	265		60,921
	6120.020	Voting Machine & Poll Expenses Ballot Expenses	600			600	-	600	-		-
	6120.040	Voting Machine & Poll Expenses Election Board Member Mileage	3,800			3,800	-	3,800	-		-
	6120.050	Voting Machine & Poll Expenses Election Cell Phone	1,500			1,500	-	1,500	-		1,370
	6120.060	Voting Machine & Poll Expenses Election Judge Expense	114,230		(15,940)	130,170	1,560	128,610	295		94,998
	6120.070	Voting Machine & Poll Expenses Election Judge Training Material	10,000			10,000	-	10,000	1,788		-
	6120.080	Voting Machine & Poll Expenses Poll Rent & School Expense	2,450			2,450	-	2,450	-		300
	6120.090	Voting Machine & Poll Expenses Specimen Ballot Expense	24,000			24,000	-	24,000	-		21,151
	6120.095	Voting Machine & Poll Expenses State Allocation County Share	27,142			27,142	18,237	8,905	1,530		1,737
	6120.110	Voting Machine & Poll Expenses Voter Notification Cards	2,000			2,000	-	2,000	585		2,108
	6120.120	Voting Machine & Poll Expenses Voting Machine Supplies	8,000			8,000	-	8,000	67		3,459
	6130.010	Equipment Maintenance Copier Lease	1,627			1,627	-	1,627	1,058		1,084
	6130.070	Equipment Maintenance Software Maintenance Agreements	2,760		(4,000)	6,760	-	6,760	3,081		2,065
	6130.100	Equipment Maintenance Other Equipment Lease	1,769			1,769	-	1,769	-		1,412
	6150.050	Uniforms & Personal Equipment Uniforms	-			-	-	-	-		-
	6530.150	Consulting Services Temporary Clerical Staff	59,280			59,280	3,120	56,160	-		54,780
	6550.040	Building Site Expenses Cleaning Contract	5,200	1,131		4,069	-	4,069	3,139		3,443
	6550.050	Building Site Expenses Custodial Supplies	650			650	-	650	83		213
	6550.060	Building Site Expenses Electricity	8,750			8,750	-	8,750	7,292		8,750
	6550.080	Building Site Expenses Fire Alarm Testing	-			-	-	-	285		285
	6550.081	Building Site Expenses Fire Extinguishers	100			100	-	100	-		-
	6550.090	Building Site Expenses General Maintenance Repairs	-			-	-	-	186		-
	6550.170	Building Site Expenses Office Rent/Lease	75,000			75,000	-	75,000	55,200		73,600
	6550.180	Building Site Expenses Pest Control/Termite Insp	1,100			1,100	-	1,100	-		-

EXPENDITURES:

Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
6550.220	Building Site Expenses Security Alarm Monitoring	750			750	-	750	153		204
6550.270	Building Site Expenses Telephone	6,840			6,840	1,260	5,580	4,868		5,320
6550.280	Building Site Expenses Tipping Fees	-			-	-	-	10		11
7000.020	Travel, Training & Expense Board Member Allowance	2,286			2,286	-	2,286	-		1,200
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	10,864			10,864	-	10,864	1,942		1,800
7000.115	Travel, Training & Expense Mileage	4,000			4,000	-	4,000	896		3,212
7180	Encumbrance Expense	-			-	-	-	-		240,358
Department Total: 1006 - Elections Office		1,335,431	1,131	(20,940)	1,355,240	130,084	1,225,156	471,679		1,209,269

EXPENDITURES:

	Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
	Department: 1007 - Human Resources										
	6000.100	Personnel Services Salaries	531,798			531,798	37,987	493,811	398,899		457,972
	6000.400	Personnel Services Overtime Pay	3,000			3,000	-	3,000	1,871		954
	6100.010	Administrative Expense Administrative Expenses	450			450	-	450	329		319
	6100.040	Administrative Expense Alcohol and Drug Testing Supplie	250		(250)	500	500	-	-		-
	6100.050	Administrative Expense Background Checks	400			400	400	-	-		-
	6100.060	Administrative Expense Books and Publications	500			500	-	500	-		519
	6100.100	Administrative Expense Dues, Licenses & Subscriptions	510			510	-	510	229		249
	6100.110	Administrative Expense Envelopes	400			400	-	400	27		377
	6100.150	Administrative Expense Incentives & Events	3,650			3,650	-	3,650	2,450		3,886
	6100.190	Administrative Expense Office Supplies	3,000			3,000	-	3,000	2,351		2,725
	6100.210	Administrative Expense Paper	1,400			1,400	-	1,400	1,110		1,393
	6110.090	Supplies & Equipment Computers & Printers	8,280			8,280	6,433	1,847	447		2,306
	6110.245	Supplies & Equipment Mobile Phones	1,950			1,950	-	1,950	1,145		1,503
	6110.290	Supplies & Equipment Other Office Equipment	600			600	-	600	470		674
	6110.340	Supplies & Equipment Safety Program Equipment	-		(3,000)	3,000	2,300	700	578		730
	6110.390	Supplies & Equipment Small Equipment	-			-	-	-	-		-
	6130.010	Equipment Maintenance Copier Lease	2,400			2,400	-	2,400	1,246		2,033
	6150.050	Uniforms & Personal Equipment Uniforms	850			850	-	850	37		834
	6170.050	Program Expense Volunteer Appreciation Events	-			-	(3,500)	3,500	-		3,500
	6510.020	Legal Services County Attorney Expenses	-			-	-	-	-		-
	6530.040	Consulting Services Consulting Services	600			600	-	600	-		600
	6530.050	Consulting Services Crisis/Fitness for Duty	1,500			1,500	-	1,500	-		90
	6530.080	Consulting Services Physicals, Shots & Drug Testing	15,000			15,000	-	15,000	10,197		14,851
	6540.020	Vehicle Operating Expenses Fuel - WC Fleet	3,500			3,500	-	3,500	2,231		2,302
	6540.030	Vehicle Operating Expenses Vehicle Maintenance	1,500			1,500	-	1,500	339		1,949
	6540.040	Vehicle Operating Expenses Vehicle Registration	-			-	-	-	-		100
	6540.060	Vehicle Operating Expenses Vehicle Equipment	-		(2,000)	2,000	2,000	-	-		-
	6550.270	Building Site Expenses Telephone	400			400	-	400	286		343
	6900.040	Advertising Personnel Advertisements	5,000			5,000	-	5,000	2,828		4,821
	7000.040	Travel, Training & Expense Continuing Education/Certificati	1,500			1,500	-	1,500	99		1,011
	7000.060	Travel, Training & Expense Educational Training	800			800	-	800	-		1,998
	7000.100	Travel, Training & Expense Meetings/Conferences/Shows	1,200			1,200	-	1,200	681		399
	7000.115	Travel, Training & Expense Mileage	500			500	-	500	164		77
	8010.110	Interfund Water & Wastewater Enterprise Ch	(57,814)			(57,814)	(4,558)	(53,256)	(38,918)		(50,830)
	8010.120	Interfund Landfill Enterprise Charges	(18,549)			(18,549)	(1,463)	(17,086)	(12,486)		(16,308)
	9010.010	Capital Equipment New Vehicles	-			-	-	-	-		31,000
	Department Total: 1007 - Human Resources		514,575	-	(5,250)	519,825	40,099	479,726	376,614		472,378

EXPENDITURES:

	Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
	Department: 1008 - Development, Review & Permits										
	6000.100	Personnel Services Salaries	1,673,949			1,673,949	109,927	1,564,022	1,205,889		1,515,005
	6000.400	Personnel Services Overtime Pay	3,000			3,000	3,000	-	-		-
	6100.010	Administrative Expense Administrative Expenses	3,200			3,200	3,140	60	2,259		94
	6100.060	Administrative Expense Books and Publications	3,500			3,500	1,750	1,750	1,031		1,827
	6100.070	Administrative Expense International Bldg Code Supplies	500			500	-	500	836		145
	6100.080	Administrative Expense Copier Supplies	75			75	-	75	-		-
	6100.100	Administrative Expense Dues, Licenses & Subscriptions	2,235		(180)	2,415	180	2,235	1,765		1,082
	6100.110	Administrative Expense Envelopes	1,500			1,500	-	1,500	864		1,223
	6100.190	Administrative Expense Office Supplies	2,500			2,500	-	2,500	1,649		2,085
	6100.210	Administrative Expense Paper	2,000			2,000	-	2,000	1,113		1,365
	6100.230	Administrative Expense Postage & Freight	150			150	-	150	-		-
	6100.240	Administrative Expense Printing Expense	7,200			7,200	5,700	1,500	1,353		1,075
	6110.080	Supplies & Equipment Computer Repairs & Supplies	750			750	-	750	-		123
	6110.090	Supplies & Equipment Computers & Printers	5,500			5,500	(6,544)	12,044	3,414		1,847
	6110.140	Supplies & Equipment GIS Mapping Supplies	4,900	1,000	(1,000)	4,900	-	4,900	1,037		3,072
	6110.245	Supplies & Equipment Mobile Phones	5,137			5,137	1,200	3,937	3,166		3,955
	6110.270	Supplies & Equipment Office Equipment Repairs	300			300	-	300	-		-
	6110.280	Supplies & Equipment Office Furniture	500			500	-	500	350		783
	6110.290	Supplies & Equipment Other Office Equipment	-			-	-	-	-		299
	6110.340	Supplies & Equipment Safety Program Equipment	150			150	-	150	-		-
	6110.390	Supplies & Equipment Small Equipment	500			500	-	500	238		-
	6130.010	Equipment Maintenance Copier Lease	2,978			2,978	-	2,978	1,985		2,977
	6130.020	Equipment Maintenance Equipment Annual Maint Contr.	1,100			1,100	-	1,100	1,100		1,100
	6130.060	Equipment Maintenance Software Licensing	1,100	(2,500)	(10,600)	14,200	13,800	400	-	Covered in GIS	400
	6130.070	Equipment Maintenance Software Maintenance Agreements	7,500	1,000	(1,000)	7,500	-	7,500	-		-
	6160.073	Grant Programs MDP Grant	-			-	-	-	-		1,939
	6170.080	Program Expense Special Loans Administration	22,000			22,000	-	22,000	45		19,860
	6180.010	Housing Rehabilitation Program CDBG Advertising	2,400			2,400	-	2,400	2,399		1,128
	6180.020	Housing Rehabilitation Program CDBG Appraisals & Credit Reports	2,400			2,400	-	2,400	588		1,270
	6180.030	Housing Rehabilitation Program CDBG Consulting	30,300			30,300	-	30,300	2,657		28,650
	6180.040	Housing Rehabilitation Program CDBG Housing Rehab Grant	150,000			150,000	-	150,000	142,543		23,715
	6180.050	Housing Rehabilitation Program Housing Rental & Disability Cons	6,000			6,000	-	6,000	-		-
	6180.060	Housing Rehabilitation Program Lead Paint Contract Inspections	23,000			23,000	-	23,000	6,000		-
	6180.070	Housing Rehabilitation Program Program Income Expense	-			-	-	-	13,523		19,540
	6180.080	Housing Rehabilitation Program Special Loan Fee Expense	7,000			7,000	-	7,000	2,101		1,500
	6510.010	Legal Services Board/Commission Attorney	25,000			25,000	-	25,000	15,975		20,555
	6510.020	Legal Services County Attorney Expenses	-			-	-	-	-		-
	6510.050	Legal Services Court Reporters	3,500			3,500	-	3,500	2,370		3,370
	6530.040	Consulting Services Consulting Services	50,000			50,000	-	50,000	-		-

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EXPENDITURES:

Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	12,000			12,000	-	12,000	7,384		8,510
6540.030	Vehicle Operating Expenses Vehicle Maintenance	4,000			4,000	-	4,000	2,621		2,308
6540.040	Vehicle Operating Expenses Vehicle Registration	100			100	(100)	200	-		100
6550.081	Building Site Expenses Fire Extinguishers	73			73	-	73	-		30
6550.270	Building Site Expenses Telephone	1,260			1,260	60	1,200	1,041		1,244
6900.025	Advertising Legal Advertisements	16,000			16,000	4,000	12,000	10,977		19,246
7000.020	Travel, Training & Expense Board Member Allowance	26,400			26,400	12,950	13,450	15,837		9,116
7000.040	Travel, Training & Expense Continuing Education/Certificati	2,320			2,320	-	2,320	658		-
7000.060	Travel, Training & Expense Educational Training	3,000	500	(500)	3,000	-	3,000	171		175
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	9,006			9,006	-	9,006	1,245		305
8010.110	Interfund Water & Wastewater Enterprise Ch	(16,765)			(16,765)	-	(16,765)	(12,251)		(16,198)
8010.200	Interfund DRP Chargeback - Engr Svcs	(70,620)			(70,620)	-	(70,620)	-		(68,232)
9010.010	Capital Equipment New Vehicles	24,000			24,000	(12,000)	36,000	-		27,358
Dept Total: 1008 - Development, Review & Permits		2,062,598	-	(13,280)	2,075,878	137,063	1,938,815	1,443,932		1,643,946

EXPENDITURES:

Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
Department:	1010 - Environmental Programs	-								
6000.100	Personnel Services Salaries	1,226,997			1,226,997	81,576	1,145,421	926,142		1,094,178
6000.400	Personnel Services Overtime Pay	1,500			1,500	-	1,500	-		-
6100.010	Administrative Expense Administrative Expenses	6,000			6,000	6,000	-	4,815		24
6100.030	Administrative Expense Alcohol and Drug Testing	100			100	-	100	-		80
6100.060	Administrative Expense Books and Publications	500			500	-	500	-		-
6100.080	Administrative Expense Copier Supplies	30			30	-	30	-		-
6100.090	Administrative Expense Database/Shared Computer costs	900			900	900	-	7		-
6100.100	Administrative Expense Dues, Licenses & Subscriptions	2,705			2,705	(710)	3,415	725		1,825
6100.190	Administrative Expense Office Supplies	2,660			2,660	-	2,660	5,336		3,737
6100.210	Administrative Expense Paper	500			500	-	500	192		66
6100.230	Administrative Expense Postage & Freight	50			50	-	50	103		191
6100.240	Administrative Expense Printing Expense	400			400	-	400	-		80
6110.080	Supplies & Equipment Computer Repairs & Supplies	2,360			2,360	-	2,360	-		1,297
6110.090	Supplies & Equipment Computers & Printers	8,725			8,725	8,725	-	800		943
6110.140	Supplies & Equipment GIS Mapping Supplies	1,000			1,000	-	1,000	-		4,523
6110.245	Supplies & Equipment Mobile Phones	6,820			6,820	-	6,820	4,210		5,671
6110.270	Supplies & Equipment Office Equipment Repairs	100			100	-	100	-		-
6110.280	Supplies & Equipment Office Furniture	-		(13,120)	13,120	13,120	-	-		-
6110.290	Supplies & Equipment Other Office Equipment	-			-	-	-	-		299
6110.295	Supplies & Equipment Program Supplies and Equipment	3,300			3,300	1,300	2,000	888		1,704
6110.340	Supplies & Equipment Safety Program Equipment	150			150	-	150	80		104
6110.390	Supplies & Equipment Small Equipment	652			652	-	652	143		593
6130.010	Equipment Maintenance Copier Lease	2,100			2,100	-	2,100	1,346		2,353
6160.011	Grant Programs DNR Coastal Projects	-			-	-	-	5,450		19,591
6160.012	Grant Programs DNR Bainbridge Pond Project	-			-	-	-	350,862		52,046
6160.140	Grant Programs Septic Upgrade Grant	240,000			240,000	-	240,000	107,945		392,169
6530.140	Consulting Services Stormwater Management Review	74,100			74,100	-	74,100	89,417		71,467
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	14,000			14,000	-	14,000	9,801		12,289
6540.030	Vehicle Operating Expenses Vehicle Maintenance	5,400			5,400	-	5,400	6,678		5,411
6540.040	Vehicle Operating Expenses Vehicle Registration	300			300	-	300	-		100
6550.081	Building Site Expenses Fire Extinguishers	-			-	-	-	-		30
6550.270	Building Site Expenses Telephone	1,045			1,045	-	1,045	387		474
6900.025	Advertising Legal Advertisements	1,200			1,200	-	1,200	1,453		1,889
6900.060	Advertising Water & Sewer Plan Amendments	2,000			2,000	-	2,000	-		120
7000.020	Travel, Training & Expense Board Member Allowance	-			-	-	-	-		250
7000.040	Travel, Training & Expense Continuing Education/Certificati	665			665	(235)	900	100		250
7000.060	Travel, Training & Expense Educational Training	1,615			1,615	250	1,365	-		370
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	1,215			1,215	607	608	280		2,444
7180	Encumbrance Expense	-			-	-	-	1,947		1,500
8010.110	Interfund Water & Wastewater Enterprise Ch	(28,750)			(28,750)	-	(28,750)	(21,009)		(27,777)

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EXPENDITURES:

Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
9010.010	Capital Equipment New Vehicles	-			-	(74,000)	74,000	33,844		27,000
Department Total: 1010 - Environmental Programs		1,580,339	-	(13,120)	1,593,459	37,533	1,555,926	1,531,940		1,677,291

EXPENDITURES:

Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
Department: 1011 - Information Technology										
6000.100	Personnel Services Salaries	632,231			632,231	50,420	581,811	470,020		549,367
6100.010	Administrative Expense Administrative Expenses	500			500	130	370	491		671
6100.190	Administrative Expense Office Supplies	500			500	-	500	-		211
6100.210	Administrative Expense Paper	200			200	-	200	-		-
6110.090	Supplies & Equipment Computers & Printers	9,750			9,750	7,093	2,657	-		-
6110.245	Supplies & Equipment Mobile Phones	13,200			13,200	-	13,200	10,660		5,451
6110.280	Supplies & Equipment Office Furniture	200			200	-	200	-		220
6110.390	Supplies & Equipment Small Equipment	-		(9,000)	9,000	9,000	-	-		-
6150.050	Uniforms & Personal Equipment Uniforms	480			480	30	450	396		414
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	1,500			1,500	600	900	1,191		1,310
6540.030	Vehicle Operating Expenses Vehicle Maintenance	1,000			1,000	-	1,000	184		1,080
6550.081	Building Site Expenses Fire Extinguishers	40			40	20	20	-		-
6900.040	Advertising Personnel Advertisements	-			-	-	-	-		395
7000.040	Travel, Training & Expense Continuing Education/Certificati	5,000			5,000	-	5,000	-		1,500
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	2,400			2,400	1,150	1,250	640		680
7000.115	Travel, Training & Expense Mileage	200			200	-	200	-		-
8010.110	Interfund Water & Wastewater Enterprise Ch	(21,798)			(21,798)	-	(21,798)	(15,929)		(20,431)
8010.120	Interfund Landfill Enterprise Charges	(9,489)			(9,489)	-	(9,489)	(6,934)		(8,936)
Department Total: 1011 - Information Technology		635,914	-	(9,000)	644,914	68,443	576,471	460,719		531,930

EXPENDITURES:

	Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
	Department: 1090 - Other General Government										
	6100.100	Administrative Expense Dues, Licenses & Subscriptions	20,762			20,762	601	20,161	17,888		23,434
	6100.165	Administrative Expense Meeting Expense	1,300			1,300	-	1,300	360		1,262
	6100.190	Administrative Expense Office Supplies	12,000			12,000	7,000	5,000	1,330		852
	6100.230	Administrative Expense Postage & Freight	137,000			137,000	-	137,000	77,610		137,181
	6110.080	Supplies & Equipment Computer Repairs & Supplies	10,000			10,000	-	10,000	11,224		9,893
	6110.090	Supplies & Equipment Computers & Printers	25,600			25,600	5,600	20,000	7,006		20,007
	6110.110	Supplies & Equipment Disaster Preparedness Materials	3,000			3,000	-	3,000	-		-
	6110.165	Supplies & Equipment IT	4,000			4,000	-	4,000	344		3,632
	6110.270	Supplies & Equipment Office Equipment Repairs	1,500			1,500	-	1,500	-		231
	6110.350	Supplies & Equipment Scanners	10,000		(14,000)	24,000	2,000	22,000	1,121		-
	6130.020	Equipment Maintenance Equipment Annual Maint Contr.	234,200	90,000		144,200	(98,800)	243,000	89,386	WCPN increase	118,985
	6130.025	Equipment Maintenance Equipment Upgrades & Replacement	50,000			50,000	50,000	-	-		-
	6130.042	Equipment Maintenance Network	194,000			194,000	(36,000)	230,000	112,843		75,770
	6130.060	Equipment Maintenance Software Licensing	116,500			116,500	63,500	53,000	14,300		14,300
	6130.070	Equipment Maintenance Software Maintenance Agreements	312,090			312,090	8,485	303,605	210,596		266,854
	6130.075	Equipment Maintenance Software Upgrades	75,000		(62,440)	137,440	117,565	19,875	-		13,065
	6130.100	Equipment Maintenance Other Equipment Lease	9,332			9,332	-	9,332	6,996		9,328
	6160.043	Grant Programs Other Grants	100,000			100,000	100,000	-	75,262		-
	6160.082	Grant Programs Disaster Event Materials & Suppl	-			-	-	-	188,756		2,440,490
	6160.400	Grant Programs American Rescue Plan Act 2021	-			-	-	-	114,850		-
	6160.401	Grant Programs ARPA DHCD Non Profit Recovery	-			-	-	-	-		172,937
	6160.402	Grant Programs ARPA DHCD ERAP	-			-	-	-	6,465,772		-
	6500.090	Systems Maintenance Wireless Network Upgrades	500			500	-	500	-		-
	6530.010	Consulting Services Annual Audit Fees	47,000			47,000	-	47,000	43,000		37,500
	6530.040	Consulting Services Consulting Services	74,000	(16,000)		90,000	23,000	67,000	70,772	Reduced lobbyist expense	60,571
	6530.100	Consulting Services Professional Fees	-			-	-	-	-		720
	6530.110	Consulting Services Programming	17,000			17,000	-	17,000	12,390		19,736
	6540.020	Vehicle Operating Expenses Fuel - WC Fleet	250,000	250,000		-	-	-	-	Contingency fuel / inflation	-
	6545	Energy	15,000			15,000	-	15,000	-		-
	6550.028	Building Site Expenses Cable	100			100	100	-	94		21
	6550.030	Building Site Expenses Carpet/VCT Cleaning	11,950			11,950	-	11,950	6,530		7,106
	6550.040	Building Site Expenses Cleaning Contract	124,050	24,820		99,230	200	99,030	73,513		93,311
	6550.050	Building Site Expenses Custodial Supplies	21,750			21,750	1,900	19,850	15,261		18,381
	6550.060	Building Site Expenses Electricity	238,000			238,000	(46,780)	284,780	154,925		206,704
	6550.070	Building Site Expenses Elevator Testing	18,000			18,000	1,570	16,430	13,036		17,918
	6550.080	Building Site Expenses Fire Alarm Testing	5,468			5,468	(847)	6,315	3,878		3,998
	6550.081	Building Site Expenses Fire Extinguishers	705			705	-	705	-		1,058
	6550.085	Building Site Expenses Generator Fuel Oil	800			800	-	800	-		1,610
	6550.090	Building Site Expenses General Maintenance Repairs	145,100			145,100	3,000	142,100	84,090		154,623
	6550.100	Building Site Expenses Generator Services & Repairs	9,000			9,000	-	9,000	-		9,179

EXPENDITURES:

Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
6550.110	Building Site Expenses Heating Fuel Oil	27,000			27,000	(5,000)	32,000	24,680		19,597
6550.120	Building Site Expenses Heating Propane	20,600			20,600	(500)	21,100	15,757		18,025
6550.124	Building Site Expenses HVAC Loop Water Treatment	4,720			4,720	12	4,708	2,610		3,785
6550.135	Building Site Expenses Insurance Claim Expenses	-			-	-	-	122,363		21,751
6550.140	Building Site Expenses Internet Access	3,552			3,552	-	3,552	2,490		3,124
6550.170	Building Site Expenses Office Rent/Lease	4,760			4,760	200	4,560	87,547		6,558
6550.180	Building Site Expenses Pest Control/Termite Insp	1,665			1,665	(100)	1,765	846		1,306
6550.220	Building Site Expenses Security Alarm Monitoring	4,468			4,468	1,500	2,968	2,836		4,154
6550.230	Building Site Expenses Security System Expenses	9,000			9,000	3,500	5,500	9,343		10,256
6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	450			450	-	450	-		-
6550.250	Building Site Expenses Sprinkler Testing	2,730			2,730	210	2,520	2,130		2,730
6550.260	Building Site Expenses Taxes	500			500	(150)	650	368		368
6550.270	Building Site Expenses Telephone	67,290			67,290	398	66,892	48,787		68,274
6550.280	Building Site Expenses Tipping Fees	1,420			1,420	-	1,420	1,147		1,342
6550.300	Building Site Expenses Trash Removal	7,340			7,340	800	6,540	4,187		5,907
6550.305	Building Site Expenses Utility Locator	500			500	-	500	513		371
6550.310	Building Site Expenses Water & Sewer	15,165			15,165	40	15,125	8,560		14,418
6550.320	Building Site Expenses Water Treatment	2,000			2,000	(1,000)	3,000	1,062		738
6700.250	Other Maint. & Svcs Internet Service	4,800			4,800	-	4,800	3,424		3,775
6900.013	Advertising Clean Campaign	-			-	-	-	58		11,334
7000.020	Travel, Training & Expense Board Member Allowance	29,700			29,700	29,350	350	-		300
7000.050	Travel, Training & Expense Courier Service	1,500			1,500	(1,300)	2,800	808		804
7000.060	Travel, Training & Expense Educational Training	11,700			11,700	500	11,200	7,440		7,571
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	21,880			21,880	(3,750)	25,630	1,720		17,954
7040.010	Tri-County Council Shore Transit MTA Local Match	327,858			327,858	-	327,858	327,858		284,000
7040.020	Tri-County Council Shore Transit Capital Match	42,242			42,242	(37,071)	79,313	79,313		101,338
7040.030	Tri-County Council Tri-County Council	10,000			10,000	-	10,000	10,000		15,000
7120.110	Other Non-Matching Expenses Briddletown Service Area Appro.	31,500			31,500	1,500	30,000	30,000		30,000
7120.130	Other Non-Matching Expenses SDAT Expense	601,846	46,406		555,440	-	555,440	588,885	updated estimate	505,914
7180	Encumbrance Expense	-			-	-	-	9,200		-
7200.010	Bond & Interest Expense Interest Expense	32,838			32,838	-	32,838	27,365		32,837
7500	Other Expenses	86,897			86,897	23,100	63,797	60,887		57,132
7600	Reimbursement Clearing	-			-	-	-	25,758		-
9010.040	Capital Equipment IT Equipment	-			-	(175,000)	175,000	143,903		-
9010.220	Capital Equipment Phone Systems	-			-	-	-	-		20,820
Department Total: 1090 - Other General Government		3,670,628	395,226	(76,440)	3,351,842	39,333	3,312,509	9,524,978		5,212,141

EXPENDITURES:

	Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
	Department: 1101 - Sheriff's Office										
	6000.100	Personnel Services Salaries	6,504,690	7,446		6,497,244	198,615	6,298,629	4,693,184	addl request	5,247,839
	6000.400	Personnel Services Overtime Pay	395,500			395,500	6,002	389,498	311,701		331,774
	6000.410	Personnel Services Overtime Grants/Reimbursements	64,482			64,482	-	64,482	136,836		178,630
	6000.450	Personnel Services Overtime Pay - Kennel	80,288			80,288	-	80,288	35,324		67,092
	6100.010	Administrative Expense Administrative Expenses	200			200	-	200	82		-
	6100.030	Administrative Expense Alcohol and Drug Testing	600			600	-	600	-		135
	6100.050	Administrative Expense Background Checks	1,600			1,600	-	1,600	1,415		1,355
	6100.055	Administrative Expense Bond	750			750	-	750	-		-
	6100.060	Administrative Expense Books and Publications	5,565			5,565	-	5,565	7,570		15,266
	6100.080	Administrative Expense Copier Supplies	240			240	-	240	-		-
	6100.100	Administrative Expense Dues, Licenses & Subscriptions	6,890			6,890	1,095	5,795	18,592		4,650
	6100.110	Administrative Expense Envelopes	1,000			1,000	-	1,000	-		-
	6100.190	Administrative Expense Office Supplies	29,080			29,080	-	29,080	20,659		26,418
	6100.210	Administrative Expense Paper	5,056			5,056	-	5,056	1,867		1,039
	6100.230	Administrative Expense Postage & Freight	66			66	-	66	-		33
	6100.240	Administrative Expense Printing Expense	4,000			4,000	-	4,000	964		2,072
	6110.020	Supplies & Equipment Animal Food	5,000			5,000	3,500	1,500	3,628		-
	6110.025	Supplies & Equipment Animal Transport Containers	600			600	-	600	-		-
	6110.030	Supplies & Equipment Bike Patrol Equipment	2,800			2,800	-	2,800	-		-
	6110.035	Supplies & Equipment STAR Team Supplies & Equipment	22,131			22,131	-	22,131	1,157		-
	6110.050	Supplies & Equipment Camera Equipment	494,383			494,383	493,883	500	-		-
	6110.070	Supplies & Equipment CO2 for Chambers	12,000			12,000	3,000	9,000	8,531		8,972
	6110.080	Supplies & Equipment Computer Repairs & Supplies	3,000			3,000	-	3,000	337		1,293
	6110.090	Supplies & Equipment Computers & Printers	112,060			112,060	9,610	102,450	37,520		33,270
	6110.125	Supplies & Equipment Equipment Maintenance & Repair	4,500			4,500	-	4,500	1,500		2,098
	6110.135	Supplies & Equipment Fuel for Incinerator	6,000			6,000	-	6,000	1,925		1,518
	6110.160	Supplies & Equipment Investigation Supplies	5,000			5,000	-	5,000	1,315		14,538
	6110.180	Supplies & Equipment K9 Expense	42,000		(10,000)	52,000	-	52,000	32,244		32,211
	6110.190	Supplies & Equipment Law Enforcement Equipment	153,010			153,010	-	153,010	76,538		118,871
	6110.245	Supplies & Equipment Mobile Phones	40,920			40,920	-	40,920	35,843		38,846
	6110.270	Supplies & Equipment Office Equipment Repairs	600			600	-	600	27		-
	6110.280	Supplies & Equipment Office Furniture	8,400			8,400	900	7,500	9,715		2,143
	6110.290	Supplies & Equipment Other Office Equipment	4,149		(9,800)	13,949	9,800	4,149	676		-
	6110.295	Supplies & Equipment Program Supplies and Equipment	600			600	100	500	-		-
	6110.297	Supplies & Equipment Community Policing Supplies	5,000			5,000	-	5,000	790		799
	6110.315	Supplies & Equipment Rabies Clinic Supplies	2,000			2,000	-	2,000	970		1,491
	6110.320	Supplies & Equipment Radio Supplies	2,000			2,000	-	2,000	525		1,954
	6110.395	Supplies & Equipment Spay and Neuter Supplies	11,000			11,000	-	11,000	166		941
	6110.430	Supplies & Equipment Traps	2,953			2,953	-	2,953	-		-
	6130.010	Equipment Maintenance Copier Lease	5,900			5,900	-	5,900	2,546		3,391

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EXPENDITURES:

	Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
	6130.020	Equipment Maintenance Equipment Annual Maint Contr.	6,000			6,000	-	6,000	3,293		-
	6130.040	Equipment Maintenance MILES Computer Chg/MDT User Fees	40,416			40,416	-	40,416	26,969		35,070
	6130.060	Equipment Maintenance Software Licensing	95,900			95,900	82,400	13,500	1,550		3,738
	6130.070	Equipment Maintenance Software Maintenance Agreements	116,011			116,011	25,480	90,531	62,542		94,218
	6150.010	Uniforms & Personal Equipment Bullet Proof Vests	49,000			49,000	3,200	45,800	2,098		52,967
	6150.040	Uniforms & Personal Equipment Uniform Allowance	70,700			70,700	950	69,750	61,125		59,600
	6150.050	Uniforms & Personal Equipment Uniforms	66,500			66,500	266	66,234	24,697		35,912
	6150.060	Uniforms & Personal Equipment Ammunition	84,585			84,585	9,000	75,585	17,235		31,155
	6160.055	Grant Programs GOCCP Grants	-			-	-	-	4,234		-
	6510.020	Legal Services County Attorney Expenses	-			-	-	-	-		-
	6510.085	Legal Services Other Legal Expenses	10,000			10,000	3,500	6,500	55,000		5,000
	6530.050	Consulting Services Crisis/Fitness for Duty	6,500			6,500	-	6,500	80		-
	6530.080	Consulting Services Physicals, Shots & Drug Testing	600			600	-	600	-		-
	6530.090	Consulting Services Pre-Employment Physicals	7,000			7,000	-	7,000	5,955		2,020
	6530.100	Consulting Services Professional Fees	4,500			4,500	-	4,500	4,000		-
	6530.115	Consulting Services Psychological Services	38,600			38,600	35,600	3,000	8,250		7,200
	6530.120	Consulting Services Rabies Clinic	1,000			1,000	-	1,000	400		740
	6530.160	Consulting Services Veterinary Services	3,000			3,000	2,500	500	3,118		-
	6530.165	Consulting Services Vet Services - Spay & Neuter	6,000			6,000	-	6,000	-		200
	6540.020	Vehicle Operating Expenses Fuel - WC Fleet	222,220			222,220	-	222,220	197,006		205,126
	6540.030	Vehicle Operating Expenses Vehicle Maintenance	120,000			120,000	-	120,000	120,634		154,043
	6540.040	Vehicle Operating Expenses Vehicle Registration	1,900			1,900	-	1,900	100		-
	6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	25,000			25,000	-	25,000	10,690		34,710
	6540.050	Vehicle Operating Expenses Vehicle Use/Other Areas	63,000			63,000	-	63,000	-		212
	6540.060	Vehicle Operating Expenses Vehicle Equipment	-			-	-	-	13,042		26,305
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	5,017			5,017	-	5,017	7,772		4,308
	6550.028	Building Site Expenses Cable	900			900	-	900	527		728
	6550.030	Building Site Expenses Carpet/VCT Cleaning	1,200			1,200	-	1,200	-		-
	6550.040	Building Site Expenses Cleaning Contract	3,900	3,900		-	-	-	2,295		-
	6550.050	Building Site Expenses Custodial Supplies	577			577	-	577	789		189
	6550.060	Building Site Expenses Electricity	16,800			16,800	-	16,800	6,687		9,492
	6550.080	Building Site Expenses Fire Alarm Testing	360			360	-	360	310		310
	6550.081	Building Site Expenses Fire Extinguishers	1,982			1,982	-	1,982	-		1,475
	6550.090	Building Site Expenses General Maintenance Repairs	16,055			16,055	-	16,055	9,109		11,382
	6550.120	Building Site Expenses Heating Propane	5,000			5,000	-	5,000	3,202		2,508
	6550.130	Building Site Expenses Incinerator Expense	1,200			1,200	-	1,200	398		1,063
	6550.170	Building Site Expenses Office Rent/Lease	2,200			2,200	1,090	1,110	2,164		1,110
	6550.180	Building Site Expenses Pest Control/Termite Insp	300			300	-	300	126		216
	6550.200	Building Site Expenses Portalets	660			660	-	660	458		574
	6550.220	Building Site Expenses Security Alarm Monitoring	180			180	-	180	153		204

EXPENDITURES:

Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
6550.230	Building Site Expenses Security System Expenses	-			-	-	-	-		-
6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	850			850	-	850	585		-
6550.242	Building Site Expenses Sewage Pump Monitoring	200			200	-	200	120		180
6550.270	Building Site Expenses Telephone	10,700			10,700	-	10,700	5,639		5,594
6550.280	Building Site Expenses Tipping Fees	-			-	-	-	10		209
6550.300	Building Site Expenses Trash Removal	2,200			2,200	-	2,200	1,307		1,730
6900.040	Advertising Personnel Advertisements	3,000			3,000	-	3,000	3,339		1,400
7000.030	Travel, Training & Expense Canine Training	3,625			3,625	500	3,125	14,955		8,641
7000.040	Travel, Training & Expense Continuing Education/Certificati	40,734			40,734	25,000	15,734	12,554		7,835
7000.060	Travel, Training & Expense Educational Training	46,250			46,250	18,000	28,250	50,662		37,343
7000.090	Travel, Training & Expense Firearms Training	4,500			4,500	500	4,000	3,125		4,748
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	2,000			2,000	-	2,000	3,818		1,641
7000.125	Travel, Training & Expense Transport Expenses	6,000			6,000	-	6,000	1,475		3,736
7180	Encumbrance Expense	-			-	-	-	113,258		-
9010.010	Capital Equipment New Vehicles	410,000			410,000	(331,000)	741,000	-		-
9010.020	Capital Equipment Public Safety Equipment	200,000			200,000	(174,566)	374,566	231,444		-
9010.070	Capital Equipment Heavy Equipment	-	(190,000)	(134,401)	324,401	324,401	-	-	ARV	-
Department Total: 1101 - Sheriff's Office		9,870,835	(178,654)	(154,201)	10,203,690	753,326	9,450,364	6,542,447		6,993,470

EXPENDITURES:

	Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
	Department:	1102 - Emergency Services									
	6000.100	Personnel Services Salaries	1,674,999			1,674,999	(80,937)	1,755,936	1,103,602		1,302,291
	6000.400	Personnel Services Overtime Pay	217,233			217,233	83,342	133,891	173,517		120,909
	6100.010	Administrative Expense Administrative Expenses	4,500			4,500	2,500	2,000	2,225		2,217
	6100.100	Administrative Expense Dues, Licenses & Subscriptions	4,425			4,425	200	4,225	5,537		3,192
	6100.125	Administrative Expense Fingerprinting	-			-	(325)	325	-		-
	6100.190	Administrative Expense Office Supplies	2,900			2,900	400	2,500	1,690		1,945
	6100.210	Administrative Expense Paper	1,250			1,250	250	1,000	188		113
	6110.017	Supplies & Equipment AED Units	39,500		(83,500)	123,000	83,500	39,500	16,985		70,060
	6110.090	Supplies & Equipment Computers & Printers	7,260			7,260	969	6,291	4,026		5,387
	6110.110	Supplies & Equipment Disaster Preparedness Materials	1,000			1,000	1,000	-	742		-
	6110.120	Supplies & Equipment Equipment Rental	10,000			10,000	-	10,000	792		62
	6110.125	Supplies & Equipment Equipment Maintenance & Repair	8,000			8,000	(2,000)	10,000	545		3,449
	6110.140	Supplies & Equipment GIS Mapping Supplies	1,400			1,400	400	1,000	-		528
	6110.245	Supplies & Equipment Mobile Phones	14,800			14,800	1,000	13,800	8,021		9,654
	6110.320	Supplies & Equipment Radio Supplies	31,500			31,500	(2,000)	33,500	32,781		51,977
	6110.325	Supplies & Equipment Radio Equipment	59,500		(360,000)	419,500	243,000	176,500	37,730		70,720
	6110.340	Supplies & Equipment Safety Program Equipment	25,750			25,750	24,250	1,500	1,375		1,371
	6130.010	Equipment Maintenance Copier Lease	1,908			1,908	108	1,800	1,164		1,746
	6130.020	Equipment Maintenance Equipment Annual Maint Contr.	40,000			40,000	1,890	38,110	1,600		1,600
	6130.040	Equipment Maintenance MILES Computer Chg/MDT User Fees	2,400			2,400	(1)	2,401	1,239		1,960
	6130.050	Equipment Maintenance Radio Maintenance Contract	252,126			252,126	(144,599)	396,725	196,202		194,448
	6130.060	Equipment Maintenance Software Licensing	19,500			19,500	500	19,000	17,389		16,720
	6130.070	Equipment Maintenance Software Maintenance Agreements	151,649			151,649	12,114	139,535	120,122		209,176
	6130.090	Equipment Maintenance Weather Service Subscription	2,400			2,400	150	2,250	2,292		2,220
	6150.040	Uniforms & Personal Equipment Uniform Allowance	2,500			2,500	2,500	-	-		-
	6150.050	Uniforms & Personal Equipment Uniforms	7,640			7,640	1,390	6,250	4,007		5,639
	6160.080	Grant Programs Homeland Security Grant	92,273			92,273	(11,727)	104,000	33,800		166,818
	6160.083	Grant Programs 911 Board	153,595			153,595	16,895	136,700	1,182,388		1,597,514
	6160.086	Grant Programs 911 Educational Materials	-			-	(2,500)	2,500	1,353		-
	6160.089	Grant Programs EMPG	-		(42,450)	42,450	42,450	-	-		21,225
	6160.601	Grant Programs MIEMSS	-			-	-	-	-		804
	6530.040	Consulting Services Consulting Services	-			-	-	-	150		4,988
	6530.095	Consulting Services Pre-Employment Testing	-			-	-	-	1,863		1,143
	6540.020	Vehicle Operating Expenses Fuel - WC Fleet	10,000			10,000	1,000	9,000	7,529		6,868
	6540.030	Vehicle Operating Expenses Vehicle Maintenance	6,250			6,250	1,750	4,500	5,128		8,474
	6540.040	Vehicle Operating Expenses Vehicle Registration	200			200	200	-	-		300
	6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	3,900			3,900	150	3,750	2,835		1,607
	6540.060	Vehicle Operating Expenses Vehicle Equipment	-			-	-	-	-		-
	6550.028	Building Site Expenses Cable	996			996	596	400	678		936
	6550.060	Building Site Expenses Electricity	69,987			69,987	3,387	66,600	42,386		55,960

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EXPENDITURES:

Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
6550.080	Building Site Expenses Fire Alarm Testing	1,400			1,400	-	1,400	1,595		1,260
6550.081	Building Site Expenses Fire Extinguishers	200			200	-	200	-		176
6550.086	Building Site Expenses Generator Fuel Propane	1,250			1,250	(250)	1,500	1,031		494
6550.090	Building Site Expenses General Maintenance Repairs	-			-	-	-	9,202		1,578
6550.100	Building Site Expenses Generator Services & Repairs	10,000			10,000	-	10,000	2,982		11,376
6550.170	Building Site Expenses Office Rent/Lease	38,470			38,470	38,470	-	14,426		-
6550.180	Building Site Expenses Pest Control/Termite Insp	250			250	(250)	500	-		-
6550.270	Building Site Expenses Telephone	24,000			24,000	(86,000)	110,000	16,561		12,919
6550.290	Building Site Expenses Transmitter Site Expenses	4,000			4,000	(1,000)	5,000	883		3,063
6900.025	Advertising Legal Advertisements	-			-	-	-	-		108
7000.035	Travel, Training & Expense Citizen Core Emergency Response	1,000			1,000	(5,000)	6,000	1,130		-
7000.040	Travel, Training & Expense Continuing Education/Certificati	8,500			8,500	(3,500)	12,000	2,952		4,882
7000.060	Travel, Training & Expense Educational Training	5,500			5,500	(500)	6,000	-		4,445
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	10,900			10,900	(5,243)	16,143	7,434		2,785
7180	Encumbrance Expense	-			-	-	-	141,525		-
9010.010	Capital Equipment New Vehicles	112,000			112,000	112,000	-	-		-
9010.020	Capital Equipment Public Safety Equipment	79,000			79,000	(501,000)	580,000	-		-
Department Total: 1102 - Emergency Services		3,217,811	-	(485,950)	3,703,761	(170,471)	3,874,232	3,211,602		3,987,102

EXPENDITURES:

	Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
	Department: 1103 - Jail										
	6000.100	Personnel Services Salaries	6,342,970	(89,606)		6,432,576	(53,552)	6,486,128	4,745,401	Eliminate 5 positions	6,116,449
	6000.400	Personnel Services Overtime Pay	75,000		(125,000)	200,000	145,000	55,000	166,758		181,343
	6100.050	Administrative Expense Background Checks	-			-	-	-	314		766
	6100.100	Administrative Expense Dues, Licenses & Subscriptions	175			175	50	125	175		411
	6100.190	Administrative Expense Office Supplies	6,750			6,750	-	6,750	3,044		5,804
	6110.080	Supplies & Equipment Computer Repairs & Supplies	-			-	-	-	-		679
	6110.090	Supplies & Equipment Computers & Printers	2,700			2,700	1,000	1,700	-		7,916
	6110.190	Supplies & Equipment Law Enforcement Equipment	1,500			1,500	-	1,500	5,310		1,540
	6110.245	Supplies & Equipment Mobile Phones	1,500			1,500	500	1,000	544		451
	6110.280	Supplies & Equipment Office Furniture	-			-	-	-	-		-
	6110.320	Supplies & Equipment Radio Supplies	5,000			5,000	-	5,000	-		5,072
	6130.010	Equipment Maintenance Copier Lease	6,700			6,700	190	6,510	4,457		7,084
	6130.040	Equipment Maintenance MILES Computer Chg/MDT User Fees	588			588	188	400	392		588
	6130.070	Equipment Maintenance Software Maintenance Agreements	22,905			22,905	380	22,525	21,818		20,791
	6150.040	Uniforms & Personal Equipment Uniform Allowance	68,600			68,600	26,300	42,300	39,450		40,800
	6150.050	Uniforms & Personal Equipment Uniforms	12,250			12,250	-	12,250	1,825		12,769
	6160.082	Grant Programs Disaster Event Materials & Suppl	-			-	-	-	23,938		-
	6190.010	Inmate Expenses Food Services	600,000			600,000	(50,000)	650,000	426,822		488,836
	6190.020	Inmate Expenses Hospital & Physicians Charges	75,000			75,000	10,000	65,000	103,629		125,359
	6190.030	Inmate Expenses Inmate Supplies & Services	15,000			15,000	-	15,000	9,617		15,242
	6190.040	Inmate Expenses Jail Dentist	8,000			8,000	(4,000)	12,000	29		1,356
	6190.070	Inmate Expenses Kitchen Supplies	6,000			6,000	-	6,000	4,969		1,820
	6190.075	Inmate Expenses Medical Contract	1,371,311			1,371,311	(34,122)	1,405,433	981,529		1,384,425
	6190.080	Inmate Expenses Medical Supplies	25,000			25,000	-	25,000	13,723		22,460
	6190.090	Inmate Expenses Pharmaceutical	80,000			80,000	-	80,000	89,882		65,273
	6190.100	Inmate Expenses Processing Supplies	8,500			8,500	(3,500)	12,000	6,361		7,157
	6510.020	Legal Services County Attorney Expenses	-			-	-	-	-		-
	6530.050	Consulting Services Crisis/Fitness for Duty	1,000			1,000	-	1,000	-		-
	6530.080	Consulting Services Physicals, Shots & Drug Testing	500			500	-	500	228		-
	6530.115	Consulting Services Psychological Services	2,500			2,500	-	2,500	1,832		4,897
	6540.020	Vehicle Operating Expenses Fuel - WC Fleet	6,000			6,000	(3,500)	9,500	3,325		3,538
	6540.030	Vehicle Operating Expenses Vehicle Maintenance	2,500			2,500	-	2,500	691		741
	6540.040	Vehicle Operating Expenses Vehicle Registration	-			-	(100)	100	-		-
	6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	300			300	-	300	-		272
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	-			-	-	-	-		-
	6550.050	Building Site Expenses Custodial Supplies	60,000			60,000	(5,325)	65,325	38,323		56,313
	6550.060	Building Site Expenses Electricity	200,000			200,000	-	200,000	148,666		207,799
	6550.080	Building Site Expenses Fire Alarm Testing	5,000			5,000	-	5,000	-		6,634
	6550.081	Building Site Expenses Fire Extinguishers	1,550			1,550	-	1,550	120		2,690
	6550.090	Building Site Expenses General Maintenance Repairs	75,000			75,000	-	75,000	58,230		67,669

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EXPENDITURES:

Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
6550.100	Building Site Expenses Generator Services & Repairs	5,000			5,000	-	5,000	1,470		6,795
6550.110	Building Site Expenses Heating Fuel Oil	185,000			185,000	(15,000)	200,000	196,510		132,682
6550.125	Building Site Expenses HVAC Repairs/Replacement	10,000			10,000	-	10,000	-		19,827
6550.180	Building Site Expenses Pest Control/Termite Insp	500			500	-	500	126		54
6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	10,000			10,000	-	10,000	6,934		11,910
6550.250	Building Site Expenses Sprinkler Testing	1,700			1,700	-	1,700	1,215		1,610
6550.270	Building Site Expenses Telephone	16,000			16,000	6,000	10,000	11,225		15,863
6550.280	Building Site Expenses Tipping Fees	-			-	-	-	-		14
6550.300	Building Site Expenses Trash Removal	4,600			4,600	-	4,600	5,529		6,322
6550.310	Building Site Expenses Water & Sewer	175,000			175,000	(25,000)	200,000	89,946		118,586
6700.050	Other Maint. & Svcs Phone Service	650			650	-	650	-		-
6700.700	Other Maint. & Svcs Prison Labor	12,000			12,000	-	12,000	6,113		8,123
7000.060	Travel, Training & Expense Educational Training	10,000			10,000	-	10,000	4,865		6,928
7000.090	Travel, Training & Expense Firearms Training	3,850			3,850	-	3,850	3,839		829
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	2,206			2,206	-	2,206	708		-
7180	Encumbrance Expense	-			-	-	-	24,950		54,507
9010.010	Capital Equipment New Vehicles	-			-	(25,725)	25,725	-		-
9010.220	Capital Equipment Phone Systems	-			-	-	-	-		18,675
Department Total: 1103 - Jail		9,526,305	(89,606)	(125,000)	9,740,911	(30,216)	9,771,127	7,254,833		9,267,669

EXPENDITURES:

	Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
	Department: 1104 - Fire Marshal										
	6000.100	Personnel Services Salaries	472,622			472,622	34,248	438,374	404,774		421,385
	6000.400	Personnel Services Overtime Pay	20,000			20,000	-	20,000	17,724		19,644
	6100.010	Administrative Expense Administrative Expenses	-			-	-	-	548		472
	6100.060	Administrative Expense Books and Publications	350			350	-	350	-		325
	6100.100	Administrative Expense Dues, Licenses & Subscriptions	5,235			5,235	485	4,750	941		2,725
	6100.110	Administrative Expense Envelopes	200			200	-	200	-		-
	6100.190	Administrative Expense Office Supplies	400			400	150	250	1,147		370
	6100.210	Administrative Expense Paper	200			200	-	200	-		-
	6100.240	Administrative Expense Printing Expense	425			425	-	425	-		-
	6110.050	Supplies & Equipment Camera Equipment	800			800	425	375	203		597
	6110.090	Supplies & Equipment Computers & Printers	8,250			8,250	8,250	-	444		4,089
	6110.130	Supplies & Equipment Fire Investigation Equipment	1,600			1,600	-	1,600	181		1,833
	6110.150	Supplies & Equipment Hazmat Supplies & Equipment	14,036			14,036	-	14,036	2,588		18,215
	6110.160	Supplies & Equipment Investigation Supplies	1,600			1,600	-	1,600	637		2,494
	6110.190	Supplies & Equipment Law Enforcement Equipment	8,000			8,000	7,600	400	1,145		240
	6110.245	Supplies & Equipment Mobile Phones	3,690			3,690	615	3,075	1,717		2,634
	6110.280	Supplies & Equipment Office Furniture	1,200			1,200	1,200	-	-		-
	6110.320	Supplies & Equipment Radio Supplies	2,500			2,500	2,000	500	124		499
	6110.340	Supplies & Equipment Safety Program Equipment	-			-	-	-	-		113
	6110.450	Supplies & Equipment Fire Prevention	900			900	-	900	869		895
	6130.010	Equipment Maintenance Copier Lease	1,305			1,305	-	1,305	869		1,304
	6130.040	Equipment Maintenance MILES Computer Chg/MDT User Fees	2,880			2,880	480	2,400	1,609		2,419
	6130.070	Equipment Maintenance Software Maintenance Agreements	2,432			2,432	582	1,850	2,196		1,304
	6150.020	Uniforms & Personal Equipment Fire Investigator Gear	6,900			6,900	5,025	1,875	-		530
	6150.040	Uniforms & Personal Equipment Uniform Allowance	3,600			3,600	600	3,000	3,000		3,000
	6150.050	Uniforms & Personal Equipment Uniforms	1,600			1,600	600	1,000	1,754		565
	6510.020	Legal Services County Attorney Expenses	-			-	-	-	-		-
	6540.020	Vehicle Operating Expenses Fuel - WC Fleet	20,000			20,000	7,000	13,000	14,983		18,621
	6540.030	Vehicle Operating Expenses Vehicle Maintenance	6,000			6,000	-	6,000	7,942		27,380
	6540.040	Vehicle Operating Expenses Vehicle Registration	100			100	-	100	-		-
	6540.050	Vehicle Operating Expenses Vehicle Use/Other Areas	-			-	-	-	292		-
	6550.270	Building Site Expenses Telephone	360			360	-	360	269		326
	7000.010	Travel, Training & Expense Bio-Terrorism/Hazmat Team Trng	15,000			15,000	-	15,000	-		-
	7000.040	Travel, Training & Expense Continuing Education/Certificati	2,100			2,100	700	1,400	756		1,232
	7000.060	Travel, Training & Expense Educational Training	1,725			1,725	-	1,725	150		119
	7000.090	Travel, Training & Expense Firearms Training	1,500			1,500	250	1,250	-		799
	7000.100	Travel, Training & Expense Meetings/Conferences/Shows	2,960			2,960	75	2,885	-		(142)
	7180	Encumbrance Expense	-			-	-	-	-		3,317

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ITEM 5

EXPENDITURES:

Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
9010.010	Capital Equipment New Vehicles	-		(51,000)	51,000	3,500	47,500	5,251		-
Department Total: 1104 - Fire Marshal		610,470	-	(51,000)	661,470	73,785	587,685	472,114		537,302

EXPENDITURES:

Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
Department: 1105 - Volunteer Fire Departments						-				
6110.150	Supplies & Equipment Hazmat Supplies & Equipment	81,152			81,152	81,152	-	-		1,058
6550.010	Building Site Expenses Building/Property Improvement	500			500	-	500	-		-
6550.030	Building Site Expenses Carpet/VCT Cleaning	1,000			1,000	500	500	997		-
6550.040	Building Site Expenses Cleaning Contract	2,200			2,200	-	2,200	1,728		2,466
6550.050	Building Site Expenses Custodial Supplies	150			150	-	150	218		120
6550.060	Building Site Expenses Electricity	7,000			7,000	-	7,000	4,644		6,022
6550.080	Building Site Expenses Fire Alarm Testing	472			472	-	472	368		481
6550.081	Building Site Expenses Fire Extinguishers	150			150	-	150	-		444
6550.085	Building Site Expenses Generator Fuel Oil	300			300	-	300	251		-
6550.090	Building Site Expenses General Maintenance Repairs	3,000			3,000	-	3,000	4,834		2,357
6550.100	Building Site Expenses Generator Services & Repairs	900			900	-	900	225		450
6550.120	Building Site Expenses Heating Propane	2,000			2,000	-	2,000	1,098		1,019
6550.180	Building Site Expenses Pest Control/Termite Insp	216			216	-	216	126		216
6550.220	Building Site Expenses Security Alarm Monitoring	800			800	392	408	776		408
6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	300			300	-	300	-		225
6550.270	Building Site Expenses Telephone	180			180	-	180	367		453
6550.280	Building Site Expenses Tipping Fees	10			10	-	10	23		26
6550.300	Building Site Expenses Trash Removal	768			768	-	768	576		768
6550.320	Building Site Expenses Water Treatment	50			50	-	50	-		13
7000.125	Travel, Training & Expense Transport Expenses	3,000			3,000	-	3,000	182		-
7080.010	Fire & Ambulance County Grant to Fire Companies	2,520,000			2,520,000	-	2,520,000	2,520,000		2,520,000
7080.020	Fire & Ambulance County Grant to Ambulance Cos.	6,294,370	1,200		6,293,170	197,538	6,095,632	6,119,632	correct Medic Asst	5,011,973
7080.030	Fire & Ambulance Firemens Training Center	10,000		(5,000)	15,000	-	15,000	4,319		942
7080.040	Fire & Ambulance LOSAP Appropriation	186,200			186,200	-	186,200	49,600		136,600
7080.060	Fire & Ambulance State Grant for Fire Companies	367,652			367,652	(12,055)	379,707	367,650		379,692
7080.070	Fire & Ambulance Fire	54,000	(61,151)		115,151	-	115,151	103,241	updated estimate	130,144
7080.080	Fire & Ambulance EMT Paramedic Tuition Reimb Pgm	8,000			8,000	-	8,000	-		-
9010.050	Capital Equipment Building Improvements	-			-	-	-	-		5,827
9010.100	Capital Equipment Furniture & Fixtures	-			-	-	-	-		12,946
Dept Total: 1105 - Volunteer Fire Departments		9,544,370	(59,951)	(5,000)	9,609,321	267,527	9,341,794	9,180,855		8,214,649

EXPENDITURES:

Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
Department: 1201 - Maintenance										
6000.100	Personnel Services Salaries	1,250,416			1,250,416	114,308	1,136,108	847,173		810,906
6000.400	Personnel Services Overtime Pay	7,500			7,500	-	7,500	3,534		5,197
6100.100	Administrative Expense Dues, Licenses & Subscriptions	500			500	-	500	585		270
6100.170	Administrative Expense Miscellaneous	-			-	-	-	275		-
6100.190	Administrative Expense Office Supplies	1,000			1,000	-	1,000	872		845
6110.090	Supplies & Equipment Computers & Printers	-			-	(1,000)	1,000	-		-
6110.120	Supplies & Equipment Equipment Rental	474			474	-	474	380		455
6110.200	Supplies & Equipment Lawn Equipment & Maintenance	8,500			8,500	4,900	3,600	1,985		4,532
6110.245	Supplies & Equipment Mobile Phones	13,900			13,900	-	13,900	7,183		13,322
6110.320	Supplies & Equipment Radio Supplies	2,000			2,000	-	2,000	-		-
6110.340	Supplies & Equipment Safety Program Equipment	3,500			3,500	-	3,500	636		1,067
6110.420	Supplies & Equipment Tools & Supplies	8,700			8,700	(1,800)	10,500	5,948		15,858
6130.035	Equipment Maintenance Maintenance Management Service	23,850			23,850	15,312	8,538	11,925		8,130
6150.050	Uniforms & Personal Equipment Uniforms	11,000			11,000	4,000	7,000	5,708		5,509
6530.080	Consulting Services Physicals, Shots & Drug Testing	100			100	-	100	-		-
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	35,000			35,000	-	35,000	25,518		25,696
6540.030	Vehicle Operating Expenses Vehicle Maintenance	10,000			10,000	-	10,000	6,903		9,072
6540.040	Vehicle Operating Expenses Vehicle Registration	100			100	(200)	300	-		100
6540.060	Vehicle Operating Expenses Vehicle Equipment	24,100			24,100	24,100	-	-		-
6550.030	Building Site Expenses Carpet/VCT Cleaning	2,200			2,200	-	2,200	1,380		219
6550.050	Building Site Expenses Custodial Supplies	1,000			1,000	-	1,000	526		193
6550.060	Building Site Expenses Electricity	8,500			8,500	1,000	7,500	6,047		6,456
6550.080	Building Site Expenses Fire Alarm Testing	300			300	-	300	285		285
6550.081	Building Site Expenses Fire Extinguishers	400			400	-	400	-		190
6550.090	Building Site Expenses General Maintenance Repairs	5,500			5,500	-	5,500	5,096		3,575
6550.120	Building Site Expenses Heating Propane	5,000			5,000	(2,000)	7,000	4,671		4,091
6550.180	Building Site Expenses Pest Control/Termite Insp	250			250	-	250	126		216
6550.220	Building Site Expenses Security Alarm Monitoring	564			564	-	564	423		564
6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	450			450	-	450	-		225
6550.280	Building Site Expenses Tipping Fees	300			300	-	300	148		95
6550.300	Building Site Expenses Trash Removal	674			674	-	674	505		673
6800.010	Custodial Services Custodial Purchases	60,000			60,000	-	60,000	34,551		37,171
6800.020	Custodial Services Custodial Supply Billing	(55,000)			(55,000)	-	(55,000)	(34,542)		(35,022)
6900.005	Advertising Bid Advertising	500			500	-	500	56		132
7000.040	Travel, Training & Expense Continuing Education/Certificati	7,500			7,500	900	6,600	6,000		95
7000.060	Travel, Training & Expense Educational Training	-			-	-	-	224		1,300
7180	Encumbrance Expense	-			-	-	-	5,857		-
9010.010	Capital Equipment New Vehicles	54,500			54,500	(69,130)	123,630	-		41,000
9010.050	Capital Equipment Building Improvements	-		(40,000)	40,000	40,000	-	-		-
9010.070	Capital Equipment Heavy Equipment	-			-	(12,499)	12,499	10,721		-

EXPENDITURES:

Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
Department Total: 1201 - Maintenance		1,493,278	-	(40,000)	1,533,278	117,891	1,415,387	960,697		962,415

EXPENDITURES:

	Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
	Department: 1202 - Roads										
	6000.100	Personnel Services Salaries	1,659,273			1,659,273	(3,287)	1,662,560	1,167,028		1,414,688
	6000.400	Personnel Services Overtime Pay	20,000			20,000	-	20,000	13,113		2,655
	6100.080	Administrative Expense Copier Supplies	400			400	-	400	75		225
	6100.100	Administrative Expense Dues, Licenses & Subscriptions	500			500	(865)	1,365	738		380
	6100.110	Administrative Expense Envelopes	-			-	-	-	-		-
	6100.190	Administrative Expense Office Supplies	1,400			1,400	-	1,400	832		1,179
	6100.210	Administrative Expense Paper	-			-	-	-	183		-
	6110.080	Supplies & Equipment Computer Repairs & Supplies	160			160	-	160	-		-
	6110.090	Supplies & Equipment Computers & Printers	4,000			4,000	3,430	570	1,284		-
	6110.120	Supplies & Equipment Equipment Rental	456			456	-	456	380		455
	6110.125	Supplies & Equipment Equipment Maintenance & Repair	3,665			3,665	865	2,800	1,026		2,509
	6110.200	Supplies & Equipment Lawn Equipment & Maintenance	-			-	-	-	-		-
	6110.245	Supplies & Equipment Mobile Phones	3,120			3,120	-	3,120	2,266		3,108
	6110.340	Supplies & Equipment Safety Program Equipment	6,000			6,000	-	6,000	1,499		7,681
	6110.345	Supplies & Equipment Salt	8,350			8,350	-	8,350	-		-
	6110.365	Supplies & Equipment Shop Supplies	5,000			5,000	-	5,000	5,075		4,191
	6110.370	Supplies & Equipment Sign Materials	50,000			50,000	30,000	20,000	14,644		14,950
	6110.390	Supplies & Equipment Small Equipment	20,000			20,000	15,000	5,000	1,896		49,003
	6110.400	Supplies & Equipment Striping Paint & Supplies	35,000			35,000	-	35,000	-		35,000
	6110.420	Supplies & Equipment Tools & Supplies	5,000			5,000	-	5,000	3,473		3,167
	6130.010	Equipment Maintenance Copier Lease	1,305			1,305	-	1,305	869		1,304
	6130.055	Equipment Maintenance Roads Management System	1,600			1,600	-	1,600	1,709		1,613
	6130.075	Equipment Maintenance Software Upgrades	-			-	-	-	-		1,609
	6140.010	Road Maintenance Materials Blacktop for Overlay	1,000,000		(500,000)	1,500,000	500,000	1,000,000	-		998,379
	6140.020	Road Maintenance Materials Patching Material	25,000			25,000	5,000	20,000	18,831		19,129
	6140.030	Road Maintenance Materials Stone	50,000			50,000	-	50,000	18,394		34,364
	6140.040	Road Maintenance Materials Pipe	60,000			60,000	20,000	40,000	40,000		34,779
	6140.050	Road Maintenance Materials Bridge Material	5,000			5,000	(5,000)	10,000	4,030		5,943
	6140.060	Road Maintenance Materials Other	2,500			2,500	-	2,500	2,885		823
	6150.050	Uniforms & Personal Equipment Uniforms	18,700			18,700	6,100	12,600	9,268		9,415
	6510.020	Legal Services County Attorney Expenses	-			-	-	-	-		-
	6530.080	Consulting Services Physicals, Shots & Drug Testing	150			150	-	150	-		265
	6540.010	Vehicle Operating Expenses Equipment/Vehicle Rental	4,000			4,000	-	4,000	5,152		2,259
	6540.020	Vehicle Operating Expenses Fuel - WC Fleet	160,000			160,000	10,000	150,000	118,876		154,728
	6540.030	Vehicle Operating Expenses Vehicle Maintenance	130,000			130,000	10,000	120,000	137,663		126,981
	6540.040	Vehicle Operating Expenses Vehicle Registration	400			400	400	-	-		-
	6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	50,000			50,000	-	50,000	36,409		31,356
	6540.060	Vehicle Operating Expenses Vehicle Equipment	5,170			5,170	5,170	-	-		-
	6550.010	Building Site Expenses Building/Property Improvement	-			-	-	-	-		906
	6550.030	Building Site Expenses Carpet/VCT Cleaning	800			800	-	800	-		726

EXPENDITURES:

Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
6550.040	Building Site Expenses Cleaning Contract	6,500			6,500	6,500	-	1,625		-
6550.050	Building Site Expenses Custodial Supplies	1,300			1,300	-	1,300	1,057		886
6550.060	Building Site Expenses Electricity	12,000			12,000	-	12,000	9,223		10,845
6550.080	Building Site Expenses Fire Alarm Testing	900			900	-	900	670		670
6550.081	Building Site Expenses Fire Extinguishers	1,250			1,250	-	1,250	-		978
6550.085	Building Site Expenses Generator Fuel Oil	300			300	-	300	-		-
6550.090	Building Site Expenses General Maintenance Repairs	5,000			5,000	-	5,000	6,709		3,733
6550.100	Building Site Expenses Generator Services & Repairs	750			750	-	750	225		450
6550.120	Building Site Expenses Heating Propane	5,500			5,500	-	5,500	6,217		3,995
6550.135	Building Site Expenses Insurance Claim Expenses	-			-	-	-	-		-
6550.180	Building Site Expenses Pest Control/Termite Insp	300			300	-	300	-		76
6550.220	Building Site Expenses Security Alarm Monitoring	1,100			1,100	-	1,100	459		612
6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	750			750	500	250	-		225
6550.270	Building Site Expenses Telephone	3,000			3,000	-	3,000	2,140		2,848
6600.010	Road Maintenance Ocean Pines Per Agreement	134,291			134,291	11,349	122,942	107,039		108,790
6600.015	Road Maintenance Paving and Re-paving	5,000			5,000	-	5,000	-		4,918
6600.020	Road Maintenance Special Road Construction	15,000			15,000	-	15,000	-		14,148
6600.025	Road Maintenance Contractual Services	50,000			50,000	-	50,000	13,271		36,670
6600.040	Road Maintenance Street Lighting	115,000			115,000	5,000	110,000	83,150		111,300
6600.055	Road Maintenance Tipping Fees - Litter	8,000			8,000	-	8,000	3,319		7,741
6900.025	Advertising Legal Advertisements	1,300			1,300	-	1,300	413		387
7000.060	Travel, Training & Expense Educational Training	29,546			29,546	27,581	1,965	3,175		1,255
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	300			300	300	-	-		-
7180	Encumbrance Expense	-			-	-	-	22,004		558,597
9010.010	Capital Equipment New Vehicles	202,310			202,310	202,310	-	-		-
9010.070	Capital Equipment Heavy Equipment	262,052			262,052	262,052	-	-		-
Department Total: 1202 - Roads		4,198,398	-	(500,000)	4,698,398	1,112,405	3,585,993	1,868,293		3,832,892

EXPENDITURES:

	Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
	Department:	1203 - Public Works									
	6000.100	Personnel Services Salaries	549,086			549,086	(49,491)	598,577	499,561		616,605
	6100.010	Administrative Expense Administrative Expenses	120			120	-	120	-		3
	6100.060	Administrative Expense Books and Publications	50			50	-	50	-		-
	6100.080	Administrative Expense Copier Supplies	300			300	-	300	-		-
	6100.100	Administrative Expense Dues, Licenses & Subscriptions	1,650			1,650	1,175	475	76		375
	6100.110	Administrative Expense Envelopes	300			300	-	300	-		-
	6100.190	Administrative Expense Office Supplies	2,000			2,000	400	1,600	1,333		1,822
	6100.210	Administrative Expense Paper	300			300	-	300	633		-
	6110.080	Supplies & Equipment Computer Repairs & Supplies	300			300	-	300	-		267
	6110.090	Supplies & Equipment Computers & Printers	-			-	-	-	1,753		1,636
	6110.125	Supplies & Equipment Equipment Maintenance & Repair	590			590	-	590	-		1,136
	6110.245	Supplies & Equipment Mobile Phones	1,500			1,500	200	1,300	934		1,472
	6110.340	Supplies & Equipment Safety Program Equipment	1,000			1,000	1,000	-	-		-
	6110.365	Supplies & Equipment Shop Supplies	2,000			2,000	-	2,000	1,502		1,994
	6110.420	Supplies & Equipment Tools & Supplies	5,000			5,000	(3,000)	8,000	7,068		7,840
	6130.010	Equipment Maintenance Copier Lease	2,050			2,050	-	2,050	1,296		1,944
	6130.020	Equipment Maintenance Equipment Annual Maint Contr.	1,000			1,000	-	1,000	349		385
	6130.075	Equipment Maintenance Software Upgrades	4,800			4,800	300	4,500	4,559		5,643
	6150.050	Uniforms & Personal Equipment Uniforms	2,500			2,500	1,450	1,050	1,024		1,128
	6170.070	Program Expense Safety Program	225			225	-	225	-		-
	6510.020	Legal Services County Attorney Expenses	-			-	-	-	-		-
	6530.040	Consulting Services Consulting Services	50,000			50,000	50,000	-	-		-
	6530.065	Consulting Services Gas Monitoring/Remediation	30,000			30,000	-	30,000	21,106		16,919
	6530.070	Consulting Services Ground Water Mon/Closed Landfill	60,000			60,000	10,000	50,000	8,504		50,248
	6530.080	Consulting Services Physicals, Shots & Drug Testing	150			150	-	150	-		-
	6530.170	Consulting Services Water & Sewer Consulting	50,000			50,000	50,000	-	19,444		-
	6540.020	Vehicle Operating Expenses Fuel - WC Fleet	8,000			8,000	-	8,000	2,489		4,141
	6540.030	Vehicle Operating Expenses Vehicle Maintenance	3,500			3,500	-	3,500	1,916		2,196
	6550.043	Building Site Expenses Closed Landfills Maintenance	20,000			20,000	-	20,000	7,300		3,900
	6550.090	Building Site Expenses General Maintenance Repairs	12,000			12,000	3,400	8,600	7,469		15,259
	6550.270	Building Site Expenses Telephone	420			420	-	420	344		410
	6550.300	Building Site Expenses Trash Removal	700			700	-	700	505		673
	6700.650	Other Maint. & Svcs Tipping Fees	1,700			1,700	-	1,700	968		1,234
	6750.010	Fleet Services Fleet Repairs	160,000			160,000	47,000	113,000	136,950		152,072
	6750.020	Fleet Services Repair Billings	(195,124)			(195,124)	-	(195,124)	(160,183)		(192,037)
	6850.010	Central Fuel Facility Fuel Purchases	1,000,000			1,000,000	-	1,000,000	733,613		697,416
	6850.020	Central Fuel Facility Central Fuel Gas Billings	(1,000,000)			(1,000,000)	-	(1,000,000)	(639,289)		(741,514)
	6900.005	Advertising Bid Advertising	500			500	400	100	387		159
	6900.025	Advertising Legal Advertisements	200			200	-	200	-		-
	7000.040	Travel, Training & Expense Continuing Education/Certificati	500			500	500	-	-		-

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EXPENDITURES:

Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	13,690			13,690	11,325	2,365	849		150
7000.115	Travel, Training & Expense Mileage	500			500	-	500	6		-
8010.110	Interfund Water & Wastewater Enterprise Ch	(128,813)			(128,813)	43,049	(171,862)	(125,601)		(174,672)
8010.120	Interfund Landfill Enterprise Charges	(33,803)			(33,803)	3,382	(37,185)	(27,183)		(39,887)
8010.200	Interfund DRP Chargeback - Engr Svcs	70,620			70,620	2,388	68,232	-		68,232
9010.010	Capital Equipment New Vehicles	-			-	-	-	-		34,897
9010.050	Capital Equipment Building Improvements	-		(300,000)	300,000	300,000	-	-		-
Department Total: 1203 - Public Works		699,511	-	(300,000)	999,511	473,478	526,033	509,680		542,044

EXPENDITURES:

Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
Department: 1204 - Boat Landings										
6160.180	Grant Programs Boat Landing Site Expenses	5,000			5,000	5,000	-	-		-
6160.181	Grant Programs DNR Waterway Improvement Funds	325,000			325,000	50,000	275,000	5,601		311,885
6160.244	Grant Programs POS - Park Improvement Project	-			-	(75,000)	75,000	-		-
6550.050	Building Site Expenses Custodial Supplies	2,000			2,000	100	1,900	1,121		943
6550.060	Building Site Expenses Electricity	6,800			6,800	-	6,800	5,439		5,780
6550.090	Building Site Expenses General Maintenance Repairs	29,600			29,600	10,300	19,300	21,080		15,069
6550.200	Building Site Expenses Portalets	9,150			9,150	4,850	4,300	4,274		4,269
6550.280	Building Site Expenses Tipping Fees	-			-	(555)	555	-		-
6550.300	Building Site Expenses Trash Removal	2,000			2,000	-	2,000	900		1,619
6550.310	Building Site Expenses Water & Sewer	1,500			1,500	-	1,500	782		1,064
6900.005	Advertising Bid Advertising	200			200	(600)	800	-		-
7180	Encumbrance Expense	-			-	-	-	-		10,453
Department Total: 1204 - Boat Landings		381,250	-	-	381,250	(5,905)	387,155	39,198		351,081

EXPENDITURES:

Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
Department: 1205 - Homeowner Convenience Centers										
6000.100	Personnel Services Salaries	247,791			247,791	-	247,791	156,928		179,762
6000.400	Personnel Services Overtime Pay	5,000			5,000	-	5,000	1,279		1,284
6100.010	Administrative Expense Administrative Expenses	6,000			6,000	-	6,000	4,972		5,079
6150.050	Uniforms & Personal Equipment Uniforms	4,700			4,700	1,550	3,150	308		2,144
6530.010	Consulting Services Annual Audit Fees	2,300			2,300	-	2,300	-		2,200
6550.020	Building Site Expenses Buildings & Grounds Maintenance	3,000			3,000	-	3,000	6,894		2,595
6550.060	Building Site Expenses Electricity	2,500			2,500	-	2,500	1,596		2,439
6550.081	Building Site Expenses Fire Extinguishers	-			-	-	-	-		16
6550.170	Building Site Expenses Office Rent/Lease	-			-	-	-	-		598
6550.200	Building Site Expenses Portalets	-			-	-	-	-		1,541
6550.270	Building Site Expenses Telephone	1,260			1,260	-	1,260	648		1,250
6550.280	Building Site Expenses Tipping Fees	250,000			250,000	-	250,000	172,974		250,530
8010.120	Interfund Landfill Enterprise Charges	206,441			206,441	5,894	200,547	-		197,660
9010.060	Capital Equipment Other	-		(65,000)	65,000	(16,000)	81,000	-		-
Dept Total: 1205 - Homeowner Convenience Centers		728,992	-	(65,000)	793,992	(8,556)	802,548	345,599		647,098

EXPENDITURES:

Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
Department: 1206 - Recycling										
6000.100	Personnel Services Salaries	472,493			472,493	3,329	469,164	376,763		417,759
6000.400	Personnel Services Overtime Pay	5,000			5,000	-	5,000	(106)		(179)
6100.010	Administrative Expense Administrative Expenses	-			-	-	-	816		-
6100.030	Administrative Expense Alcohol and Drug Testing	-			-	-	-	45		-
6100.100	Administrative Expense Dues, Licenses & Subscriptions	-			-	-	-	223		398
6100.190	Administrative Expense Office Supplies	2,000			2,000	2,000	-	1,487		1,687
6110.090	Supplies & Equipment Computers & Printers	-			-	-	-	-		415
6110.340	Supplies & Equipment Safety Program Equipment	1,500			1,500	(1,000)	2,500	841		806
6110.420	Supplies & Equipment Tools & Supplies	11,500			11,500	-	11,500	11,223		11,224
6150.050	Uniforms & Personal Equipment Uniforms	4,500			4,500	1,350	3,150	3,336		2,747
6530.010	Consulting Services Annual Audit Fees	2,825			2,825	-	2,825	-		2,750
6530.100	Consulting Services Professional Fees	10,000			10,000	10,000	-	-		-
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	40,000			40,000	-	40,000	27,916		27,874
6540.030	Vehicle Operating Expenses Vehicle Maintenance	4,700			4,700	1,200	3,500	2,546		9,633
6540.070	Vehicle Operating Expenses Off-road Fuel	8,000			8,000	(4,000)	12,000	6,268		4,230
6540.080	Vehicle Operating Expenses Heavy Equipment Maintenance	20,000			20,000	(10,000)	30,000	25,137		14,029
6550.020	Building Site Expenses Buildings & Grounds Maintenance	30,000			30,000	-	30,000	26,571		19,516
6550.040	Building Site Expenses Cleaning Contract	7,800	7,800		-	-	-	-	New Cleaning Service	-
6550.050	Building Site Expenses Custodial Supplies	500			500	500	-	622		582
6550.060	Building Site Expenses Electricity	30,000			30,000	-	30,000	22,104		25,632
6550.081	Building Site Expenses Fire Extinguishers	-			-	-	-	-		281
6550.170	Building Site Expenses Office Rent/Lease	-			-	-	-	-		664
6550.180	Building Site Expenses Pest Control/Termite Insp	-			-	-	-	18		216
6550.220	Building Site Expenses Security Alarm Monitoring	750			750	750	-	5,978		965
6550.250	Building Site Expenses Sprinkler Testing	-			-	-	-	375		1,520
6550.270	Building Site Expenses Telephone	2,500			2,500	-	2,500	1,471		1,897
6550.280	Building Site Expenses Tipping Fees	2,000			2,000	(4,000)	6,000	1,625		1,793
6700.620	Other Maint. & Svcs Tire Recycling	20,000			20,000	3,000	17,000	19,939		20,239
6700.640	Other Maint. & Svcs Special Events	21,000			21,000	-	21,000	17,620		1,154
6700.660	Other Maint. & Svcs HHW Ads	6,000			6,000	3,000	3,000	2,578		2,942
6900.025	Advertising Legal Advertisements	500			500	-	500	-		-
7000.060	Travel, Training & Expense Educational Training	-			-	(1,314)	1,314	-		-
8010.120	Interfund Landfill Enterprise Charges	167,041			167,041	7,117	159,924	-		213,832
9010.060	Capital Equipment Other	17,000		(63,000)	80,000	54,363	25,637	-		-
Department Total: 1206 - Recycling		887,609	7,800	(63,000)	942,809	66,295	876,514	555,396		784,607

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EXPENDITURES:

	Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
	Department: 1301 - Health Department										
	6100.010	Administrative Expense Administrative Expenses	500			500	(2,500)	3,000	1,961		21
	6550.030	Building Site Expenses Carpet/VCT Cleaning	7,940			7,940	740	7,200	99		7,024
	6550.040	Building Site Expenses Cleaning Contract	139,464	75,664		63,800	(4,470)	68,270	51,484		45,769
	6550.050	Building Site Expenses Custodial Supplies	50			50	(300)	350	-		-
	6550.060	Building Site Expenses Electricity	122,579			122,579	1,300	121,279	72,832		105,634
	6550.070	Building Site Expenses Elevator Testing	2,800			2,800	300	2,500	2,125		2,880
	6550.080	Building Site Expenses Fire Alarm Testing	2,335			2,335	(15)	2,350	1,631		2,271
	6550.081	Building Site Expenses Fire Extinguishers	745			745	418	327	-		599
	6550.085	Building Site Expenses Generator Fuel Oil	450			450	(800)	1,250	-		291
	6550.090	Building Site Expenses General Maintenance Repairs	59,300			59,300	12,163	47,137	26,697		65,291
	6550.100	Building Site Expenses Generator Services & Repairs	5,000			5,000	2,100	2,900	450		4,537
	6550.110	Building Site Expenses Heating Fuel Oil	7,500			7,500	(6,000)	13,500	8,733		5,137
	6550.120	Building Site Expenses Heating Propane	88,150			88,150	7,215	80,935	64,330		73,991
	6550.124	Building Site Expenses HVAC Loop Water Treatment	1,500			1,500	(750)	2,250	1,057		1,399
	6550.135	Building Site Expenses Insurance Claim Expenses	-			-	-	-	-		2,724
	6550.180	Building Site Expenses Pest Control/Termite Insp	1,275			1,275	(100)	1,375	572		982
	6550.220	Building Site Expenses Security Alarm Monitoring	1,425			1,425	330	1,095	918		1,326
	6550.230	Building Site Expenses Security System Expenses	-			-	(75)	75	-		-
	6550.242	Building Site Expenses Sewage Pump Monitoring	550			550	50	500	367		550
	6550.250	Building Site Expenses Sprinkler Testing	3,650			3,650	350	3,300	2,458		3,623
	6550.255	Building Site Expenses Stormwater Utility Fee	100			100	(100)	200	75		100
	6550.270	Building Site Expenses Telephone	39,750			39,750	(9,029)	48,779	30,009		37,371
	6550.280	Building Site Expenses Tipping Fees	795			795	(825)	1,620	315		735
	6550.300	Building Site Expenses Trash Removal	3,260			3,260	(1,350)	4,610	2,128		2,837
	6550.310	Building Site Expenses Water & Sewer	6,000			6,000	1,800	4,200	3,682		3,861
	6900.025	Advertising Legal Advertisements	2,500			2,500	2,500	-	-		-
	7120.050	Other Non-Matching Expenses Health Dept Ocean City Apartment	18,860	3,020		15,840	-	15,840	14,575	increased cleaning fee	15,900
	7120.060	Other Non-Matching Expenses Health Dept On Call	26,468			26,468	-	26,468	9,350		21,421
	7120.200	Other Non-Matching Expenses Local Management Board	10,000			10,000	-	10,000	-		10,000
	7120.350	Other Non-Matching Expenses School Safety	189,755			189,755	-	189,755	-		189,755
	7130.020	Matching Appropriation Health Department State Share	5,015,910		(319,890)	5,335,800	319,890	5,015,910	-		5,022,732
	Department Total: 1301 - Health Department		5,758,611	78,684	(319,890)	5,999,817	322,842	5,676,975	295,847		5,628,761

EXPENDITURES:

Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
Department: 1302 - Mosquito Control										
6000.100	Personnel Services Salaries	59,446			59,446	(40,811)	100,257	59,865		98,767
6000.400	Personnel Services Overtime Pay	1,000			1,000	-	1,000	775		-
6100.080	Administrative Expense Copier Supplies	100			100	-	100	-		-
6100.100	Administrative Expense Dues, Licenses & Subscriptions	-			-	-	-	75		60
6100.110	Administrative Expense Envelopes	-			-	-	-	-		156
6100.190	Administrative Expense Office Supplies	300			300	-	300	65		330
6110.090	Supplies & Equipment Computers & Printers	-			-	-	-	-		743
6110.245	Supplies & Equipment Mobile Phones	500			500	(500)	1,000	639		875
6110.340	Supplies & Equipment Safety Program Equipment	1,000			1,000	(500)	1,500	-		517
6110.420	Supplies & Equipment Tools & Supplies	500			500	-	500	-		119
6130.010	Equipment Maintenance Copier Lease	550			550	-	550	-		567
6150.050	Uniforms & Personal Equipment Uniforms	500			500	(200)	700	152		693
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	10,000			10,000	-	10,000	4,297		6,725
6540.030	Vehicle Operating Expenses Vehicle Maintenance	3,000			3,000	-	3,000	1,944		5,015
6540.040	Vehicle Operating Expenses Vehicle Registration	-			-	(100)	100	-		-
6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	2,000			2,000	-	2,000	2,026		2,265
6550.050	Building Site Expenses Custodial Supplies	200			200	-	200	38		111
6550.060	Building Site Expenses Electricity	2,300			2,300	-	2,300	1,606		1,507
6550.081	Building Site Expenses Fire Extinguishers	150			150	-	150	-		48
6550.090	Building Site Expenses General Maintenance Repairs	5,500			5,500	3,500	2,000	1,369		96
6550.270	Building Site Expenses Telephone	500			500	-	500	331		440
6550.280	Building Site Expenses Tipping Fees	200			200	-	200	10		-
7000.040	Travel, Training & Expense Continuing Education/Certificati	200			200	-	200	295		-
7120.030	Other Non-Matching Expenses Appropriation for Mosquito Cont.	70,000			70,000	-	70,000	3,905		37,618
9010.010	Capital Equipment New Vehicles	-			-	(32,396)	32,396	-		-
Department Total: 1302 - Mosquito Control		157,946	-	-	157,946	(71,007)	228,953	77,391		156,651

EXPENDITURES:

	Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
	Department:	1401 - Commission on Aging									
	6100.190	Administrative Expense Office Supplies	-			-	(600)	600	450		500
	6110.090	Supplies & Equipment Computers & Printers	-			-	(600)	600	450		500
	6110.295	Supplies & Equipment Program Supplies and Equipment	1,800			1,800	1,200	600	450		500
	6160.065	Grant Programs Md Dept of Aging	54,608			54,608	-	54,608	14,230		54,712
	6160.142	Grant Programs SSTAP	126,975			126,975	-	126,975	109,092		126,975
	6530.030	Consulting Services Computer Services	-			-	-	-	-		300
	6540.020	Vehicle Operating Expenses Fuel - WC Fleet	2,600			2,600	-	2,600	1,950		2,500
	6540.030	Vehicle Operating Expenses Vehicle Maintenance	1,000			1,000	-	1,000	750		1,000
	6550.030	Building Site Expenses Carpet/VCT Cleaning	14,800			14,800	-	14,800	15,663		-
	6550.040	Building Site Expenses Cleaning Contract	50,700	21,900		28,800	-	28,800	25,636		27,599
	6550.050	Building Site Expenses Custodial Supplies	3,400			3,400	-	3,400	4,162		1,929
	6550.060	Building Site Expenses Electricity	38,000			38,000	(8,000)	46,000	34,500		44,100
	6550.080	Building Site Expenses Fire Alarm Testing	2,000			2,000	-	2,000	1,093		1,616
	6550.081	Building Site Expenses Fire Extinguishers	600			600	-	600	903		936
	6550.085	Building Site Expenses Generator Fuel Oil	-			-	(200)	200	-		285
	6550.090	Building Site Expenses General Maintenance Repairs	28,000			28,000	2,000	26,000	18,585		38,875
	6550.100	Building Site Expenses Generator Services & Repairs	1,200			1,200	400	800	1,633		18,301
	6550.110	Building Site Expenses Heating Fuel Oil	5,000			5,000	(1,000)	6,000	8,733		5,137
	6550.120	Building Site Expenses Heating Propane	36,000			36,000	(7,000)	43,000	32,250		41,400
	6550.124	Building Site Expenses HVAC Loop Water Treatment	800			800	-	800	587		777
	6550.135	Building Site Expenses Insurance Claim Expenses	-			-	-	-	-		119,243
	6550.140	Building Site Expenses Internet Access	6,000			6,000	1,400	4,600	3,450		5,200
	6550.180	Building Site Expenses Pest Control/Termite Insp	800			800	-	800	456		756
	6550.220	Building Site Expenses Security Alarm Monitoring	1,600			1,600	-	1,600	1,188		1,584
	6550.250	Building Site Expenses Sprinkler Testing	2,800			2,800	(200)	3,000	2,205		2,880
	6550.270	Building Site Expenses Telephone	5,800			5,800	-	5,800	4,604		5,340
	6550.280	Building Site Expenses Tipping Fees	-			-	(200)	200	193		239
	6550.300	Building Site Expenses Trash Removal	2,000			2,000	-	2,000	1,544		2,059
	6550.310	Building Site Expenses Water & Sewer	8,200			8,200	-	8,200	6,012		7,859
	7000.060	Travel, Training & Expense Educational Training	-			-	(4,000)	4,000	3,000		4,000
	7000.070	Travel, Training & Expense Expense Allowance	7,000			7,000	4,000	3,000	2,250		3,000
	7140.010	Commission on Aging Appropriatio Aging Audit	8,000			8,000	(400)	8,400	6,300		8,100
	7140.020	Commission on Aging Appropriatio Aging Insurance	4,000			4,000	-	4,000	3,000		3,200
	7140.030	Commission on Aging Appropriatio Aging Programs	12,000			12,000	-	12,000	9,000		12,000
	7140.035	Commission on Aging Appropriatio County Shr Kitchen Salary & Frnq	20,000			20,000	20,000	-	-		-
	7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	825,000			825,000	(51,800)	876,800	1,001,991		974,420
	7140.045	Commission on Aging Appropriatio Comm For Life Salaries & Fringe	55,000			55,000	(1,000)	56,000	42,000		-
	7140.050	Commission on Aging Appropriatio Meal Supplies	-			-	(2,800)	2,800	2,100		2,500
	7140.055	Commission on Aging Appropriatio Co. Shr. MealOnWheel Salary & Fr	60,000			60,000	1,000	59,000	44,250		57,080

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Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
7140.070	Commission on Aging Appropriatio Senior Meals	6,000			6,000	3,000	3,000	2,250		3,000
7140.080	Commission on Aging Appropriatio Senior Ride Salary & Fringe	40,000			40,000	(46,000)	86,000	64,500		10,000
7140.090	Commission on Aging Appropriatio Senior Ride Service	62,000			62,000	(4,000)	66,000	49,500		34,100
7140.100	Commission on Aging Appropriatio Board of Directors	-			-	(600)	600	450		500
7170.010	Benefits & Insurance Allowance for COLA	43,000			43,000	43,000	-	-		-
9010.010	Capital Equipment New Vehicles	-			-	(36,600)	36,600	-		-
Department Total: 1401 - Commission on Aging		1,536,683	21,900	-	1,514,783	(89,000)	1,603,783	1,521,357		1,625,002

EXPENDITURES:

Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
Department: 1402 - Other Social Services										
6160.025	Grant Programs CDBG COVID GRANT	-			-	-	-	11,668		246,366
7090.010	State Pass-Through Grant Diakonia	-			-	-	-	-		131,354
7100.010	County Grants Atlantic General Hospital	200,000			200,000	100,000	100,000	100,000		100,000
7100.017	County Grants Big Brothers/Big Sisters	7,500			7,500	6,500	1,000	1,000		1,000
7100.020	County Grants BRAVE Program	3,500			3,500	-	3,500	3,500		3,500
7100.021	County Grants Chesapeake Housing Missions	25,000			25,000	25,000	-	-		-
7100.022	County Grants Coastal Hospice at the Ocean	10,000			10,000	-	10,000	10,000		10,000
7100.023	County Grants The Cricket Center	25,000			25,000	(175,000)	200,000	200,000		10,000
7100.024	County Grants Child & Family Foundation Inc	2,000			2,000	2,000	-	-		-
7100.030	County Grants Development Center	219,497			219,497	-	219,497	219,497		219,497
7100.035	County Grants Diakonia	50,000			50,000	5,000	45,000	45,000		45,000
7100.040	County Grants Drug & Alcohol Council	9,000			9,000	-	9,000	4,763		-
7100.044	County Grants First State Detachment, Inc.	5,000			5,000	5,000	-	-		-
7100.077	County Grants Jesse Klump Memorial Fund, Inc.	2,000			2,000	1,000	1,000	1,000		1,000
7100.082	County Grants Kenille's Kupboard	2,500			2,500	2,500	-	-		-
7100.085	County Grants Life Crisis Center	8,500			8,500	-	8,500	8,500		8,500
7100.100	County Grants Maryland Food Bank	10,000			10,000	2,000	8,000	8,000		8,000
7100.111	County Grants Next One Up	40,000			40,000	40,000	-	-		-
7100.120	County Grants Oasis Ministries	9,000			9,000	-	9,000	9,000		9,000
7100.138	County Grants Project Linus of Lower DelMarVa	1,000			1,000	1,000	-	-		-
7100.154	County Grants St. Peters Lutheran Church	10,000			10,000	10,000	-	-		-
7100.160	County Grants Samaritan Shelter	30,000			30,000	10,000	20,000	20,000		20,000
7100.175	County Grants Social Services Pharmacy Grant	15,000			15,000	-	15,000	15,000		15,000
7100.194	County Grants United Way	5,000			5,000	5,000	-	-		-
7100.202	County Grants Worcester County 4-H & FFA Fair	10,000			10,000	-	10,000	10,000		10,000
7100.210	County Grants Worcester County GOLD	15,000			15,000	-	15,000	15,000		15,000
7100.220	County Grants Youth & Family Counseling	95,000			95,000	3,290	91,710	91,710		91,710
7130.005	Matching Appropriation DHMH Dev. Center Mandated Share	28,871			28,871	-	28,871	-		28,871
Department Total: 1402 - Other Social Services		838,368	-	-	838,368	43,290	795,078	773,638		973,799

EXPENDITURES:

Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
Department: 1502 - WOR-WIC Community College										
7120.040	Other Non-Matching Expenses Appropriation for Wor-Wic	2,530,242			2,530,242	-	2,530,242	2,108,540		2,530,242
Dept Total: 1502 - WOR-WIC Community College		2,530,242	-	-	2,530,242	-	2,530,242	2,108,540		2,530,242

EXPENDITURES:

Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
Department: 1505 - Board of Education										
7120.010	Other Non-Matching Expenses Appropriation for Board of Educ.	99,985,947			99,985,947	3,943,979	96,041,968	79,895,488	Reallocate \$1M to OPEB	93,692,139
7120.300	Other Non-Matching Expenses Board of Ed Employee Retirement	697,658			697,658	37,405	660,253	648,942		624,039
7120.310	Other Non-Matching Expenses Board of Ed School Building Impr	100,000			100,000	-	100,000	-		100,000
7120.330	Other Non-Matching Expenses Board of Ed Technology	200,000			200,000	-	200,000	-		200,000
7120.332	Other Non-Matching Expenses Board of Ed Restricted Programs	-			-	-	-	-		27,759
Department Total: 1505 - Board of Education		100,983,605	-	-	100,983,605	3,981,384	97,002,221	80,544,430		94,643,937

EXPENDITURES:

	Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
	Department: 1601 - Recreation Department										
	6000.100	Personnel Services Salaries	980,764			980,764	(71,984)	1,052,748	708,264		798,546
	6000.400	Personnel Services Overtime Pay	3,500			3,500	500	3,000	2,226		1,517
	6100.050	Administrative Expense Background Checks	2,500			2,500	-	2,500	850		1,275
	6100.052	Administrative Expense Bank Fees	2,000			2,000	300	1,700	2,319		2,293
	6100.100	Administrative Expense Dues, Licenses & Subscriptions	11,430			11,430	2,220	9,210	7,836		7,879
	6100.110	Administrative Expense Envelopes	150			150	-	150	27		43
	6100.165	Administrative Expense Meeting Expense	1,000			1,000	-	1,000	249		1,536
	6100.190	Administrative Expense Office Supplies	3,525			3,525	625	2,900	2,622		2,100
	6100.210	Administrative Expense Paper	1,240			1,240	-	1,240	807		1,261
	6100.240	Administrative Expense Printing Expense	1,000			1,000	-	1,000	180		406
	6100.270	Administrative Expense Tournament Fees	56,600		(15,000)	71,600	1,300	70,300	40,246		12,422
	6110.080	Supplies & Equipment Computer Repairs & Supplies	-			-	-	-	175		-
	6110.090	Supplies & Equipment Computers & Printers	4,670			4,670	2,950	1,720	1,104		1,278
	6110.100	Supplies & Equipment Concession Stand	41,550			41,550	-	41,550	31,067		21,078
	6110.245	Supplies & Equipment Mobile Phones	2,060			2,060	-	2,060	1,072		2,233
	6110.280	Supplies & Equipment Office Furniture	1,500			1,500	1,050	450	100		-
	6110.310	Supplies & Equipment Promotional Materials	1,800		(4,100)	5,900	4,100	1,800	1,636		1,742
	6110.420	Supplies & Equipment Tools & Supplies	1,000			1,000	-	1,000	868		903
	6130.010	Equipment Maintenance Copier Lease	5,100			5,100	-	5,100	1,911		2,866
	6130.025	Equipment Maintenance Equipment Upgrades & Replacement	22,500		(6,000)	28,500	17,500	11,000	11,024		821
	6130.060	Equipment Maintenance Software Licensing	-			-	-	-	-		-
	6130.070	Equipment Maintenance Software Maintenance Agreements	13,515			13,515	5,335	8,180	3,518		10,449
	6150.050	Uniforms & Personal Equipment Uniforms	3,000			3,000	1,000	2,000	1,009		3,341
	6160.255	Grant Programs POS - Recreation Center	-			-	(500,000)	500,000	-		-
	6175.010	Recreation Programs Adult Recreation Programs	26,725			26,725	6,580	20,145	4,854		9,352
	6175.020	Recreation Programs After School Programs	5,800			5,800	50	5,750	2,518		2,224
	6175.030	Recreation Programs Aquatics Programs	3,475			3,475	500	2,975	2,799		257
	6175.040	Recreation Programs MRPA Amusement Park Tickets	-		(3,000)	3,000	-	3,000	59		-
	6175.070	Recreation Programs Special Events	192,300			192,300	7,000	185,300	98,466		158,001
	6175.080	Recreation Programs Summer Camps for Youth	24,550			24,550	2,100	22,450	12,368		15,028
	6175.090	Recreation Programs Youth Recreational Outdoor Prgms	20,650			20,650	(4,120)	24,770	14,128		25,853
	6175.201	Recreation Programs Adult Recreational Programs	7,450			7,450	(4,110)	11,560	3,426		4,020
	6175.203	Recreation Programs After School Programs	13,150			13,150	1,500	11,650	7,232		8,654
	6175.204	Recreation Programs Fitness Programs	17,800			17,800	1,500	16,300	12,174		14,917
	6175.205	Recreation Programs Public High School Track Meets	14,000			14,000	1,600	12,400	9,534		7,696
	6175.206	Recreation Programs Senior Adult Recreational Prgms	1,350			1,350	1,350	-	-		-
	6175.207	Recreation Programs Youth Recreational Rec Ctr Prgms	22,250			22,250	(2,900)	25,150	10,827		12,947
	6175.400	Recreation Programs Motor Coach Tours	30,000			30,000	-	30,000	-		-
	6510.020	Legal Services County Attorney Expenses	-			-	-	-	-		-
	6530.100	Consulting Services Professional Fees	750			750	-	750	-		-
	6530.180	Consulting Services Web Page	5,000			5,000	-	5,000	-		3,696

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EXPENDITURES:

	Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
	6540.020	Vehicle Operating Expenses Fuel - WC Fleet	4,300			4,300	-	4,300	1,864		2,329
	6540.030	Vehicle Operating Expenses Vehicle Maintenance	1,000			1,000	-	1,000	93		1,161
	6540.040	Vehicle Operating Expenses Vehicle Registration	100			100	-	100	-		200
	6540.060	Vehicle Operating Expenses Vehicle Equipment	1,000			1,000	1,000	-	-		-
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	-			-	-	-	-		12,622
	6550.028	Building Site Expenses Cable	1,800			1,800	40	1,760	1,391		1,795
	6550.040	Building Site Expenses Cleaning Contract	7,000			7,000	1,000	6,000	884		6,229
	6550.050	Building Site Expenses Custodial Supplies	8,500			8,500	-	8,500	8,426		9,089
	6550.060	Building Site Expenses Electricity	55,000			55,000	-	55,000	41,321		51,789
	6550.080	Building Site Expenses Fire Alarm Testing	700			700	-	700	368		648
	6550.081	Building Site Expenses Fire Extinguishers	200			200	-	200	-		76
	6550.085	Building Site Expenses Generator Fuel Oil	700			700	-	700	-		664
	6550.090	Building Site Expenses General Maintenance Repairs	30,000			30,000	-	30,000	23,691		31,081
	6550.100	Building Site Expenses Generator Services & Repairs	1,200			1,200	-	1,200	-		1,000
	6550.120	Building Site Expenses Heating Propane	42,000			42,000	-	42,000	3,860		29,592
	6550.125	Building Site Expenses HVAC Repairs/Replacement	-			-	-	-	-		17,826
	6550.140	Building Site Expenses Internet Access	2,700			2,700	460	2,240	2,184		2,621
	6550.170	Building Site Expenses Office Rent/Lease	-			-	(1,300)	1,300	-		1,139
	6550.180	Building Site Expenses Pest Control/Termite Insp	50			50	-	50	-		-
	6550.220	Building Site Expenses Security Alarm Monitoring	408			408	-	408	306		408
	6550.230	Building Site Expenses Security System Expenses	-			-	-	-	-		2,147
	6550.242	Building Site Expenses Sewage Pump Monitoring	350			350	-	350	183		275
	6550.245	Building Site Expenses Solar Panel Maintenance	2,000			2,000	-	2,000	-		960
	6550.250	Building Site Expenses Sprinkler Testing	1,800			1,800	-	1,800	1,325		1,710
	6550.270	Building Site Expenses Telephone	720			720	-	720	182		715
	6550.280	Building Site Expenses Tipping Fees	50			50	-	50	10		-
	6550.300	Building Site Expenses Trash Removal	2,100			2,100	-	2,100	1,162		1,506
	6550.310	Building Site Expenses Water & Sewer	3,000			3,000	-	3,000	1,908		2,004
	6700.700	Other Maint. & Svcs Prison Labor	100			100	-	100	-		-
	6900.050	Advertising Recreation Advertisements	6,000			6,000	6,000	-	330		550
	7000.020	Travel, Training & Expense Board Member Allowance	1,400			1,400	700	700	700		-
	7000.040	Travel, Training & Expense Continuing Education/Certificati	20,235			20,235	2,235	18,000	10,216		1,841
	7000.100	Travel, Training & Expense Meetings/Conferences/Shows	25,050		(9,550)	34,600	15,850	18,750	15,290		3,781
	7000.115	Travel, Training & Expense Mileage	-			-	-	-	-		-
	9010.010	Capital Equipment New Vehicles	-			-	(22,450)	22,450	-		24,400
	9010.060	Capital Equipment Other	27,000		(20,300)	47,300	26,250	21,050	-		-
	Department Total: 1601 - Recreation Department		1,792,117	-	(57,950)	1,850,067	(494,269)	2,344,336	1,113,188		1,346,789

EXPENDITURES:

	Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
	Department: 1602 - Parks Department										
	6000.100	Personnel Services Salaries	465,503			465,503	15,034	450,469	337,065		428,747
	6000.400	Personnel Services Overtime Pay	3,000			3,000	(2,000)	5,000	587		1,435
	6100.010	Administrative Expense Administrative Expenses	-			-	-	-	-		46
	6100.080	Administrative Expense Copier Supplies	280			280	-	280	134		89
	6100.100	Administrative Expense Dues, Licenses & Subscriptions	796			796	550	246	-		246
	6100.190	Administrative Expense Office Supplies	400			400	-	400	332		376
	6100.210	Administrative Expense Paper	25			25	-	25	-		-
	6110.090	Supplies & Equipment Computers & Printers	-			-	-	-	-		199
	6110.120	Supplies & Equipment Equipment Rental	1,100			1,100	-	1,100	489		687
	6110.125	Supplies & Equipment Equipment Maintenance & Repair	3,000			3,000	-	3,000	250		1,129
	6110.200	Supplies & Equipment Lawn Equipment & Maintenance	14,000			14,000	3,000	11,000	7,549		14,156
	6110.245	Supplies & Equipment Mobile Phones	1,200			1,200	-	1,200	909		1,094
	6110.340	Supplies & Equipment Safety Program Equipment	780			780	-	780	220		630
	6110.380	Supplies & Equipment Signage	2,000			2,000	-	2,000	395		-
	6110.390	Supplies & Equipment Small Equipment	3,500			3,500	1,400	2,100	1,218		1,326
	6110.420	Supplies & Equipment Tools & Supplies	5,000			5,000	2,250	2,750	1,124		1,365
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	-			-	-	-	-		1,348
	6130.100	Equipment Maintenance Other Equipment Lease	-			-	(12,000)	12,000	-		-
	6150.050	Uniforms & Personal Equipment Uniforms	3,240			3,240	-	3,240	2,624		2,502
	6160.225	Grant Programs POS - Future Park Land Acquis	182,000			182,000	32,000	150,000	3,400		-
	6160.241	Grant Programs New Park Development	602,000			602,000	452,000	150,000	1,500		66
	6160.244	Grant Programs POS - Park Improvement Project	-			-	-	-	1,400		590,017
	6160.256	Grant Programs Sport Field Improvement	-			-	-	-	-		239,673
	6200.020	Other Supplies & Materials Materials	48,000			48,000	11,000	37,000	31,452		25,514
	6510.020	Legal Services County Attorney Expenses	-			-	-	-	-		-
	6540.020	Vehicle Operating Expenses Fuel - WC Fleet	25,000			25,000	2,000	23,000	18,133		23,177
	6540.030	Vehicle Operating Expenses Vehicle Maintenance	7,000			7,000	-	7,000	5,919		6,995
	6540.040	Vehicle Operating Expenses Vehicle Registration	-			-	(200)	200	100		100
	6540.060	Vehicle Operating Expenses Vehicle Equipment	1,000			1,000	1,000	-	-		-
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	13,000			13,000	11,000	2,000	236		-
	6550.050	Building Site Expenses Custodial Supplies	2,600			2,600	400	2,200	1,823		2,240
	6550.060	Building Site Expenses Electricity	26,100			26,100	4,500	21,600	15,326		17,422
	6550.081	Building Site Expenses Fire Extinguishers	370			370	-	370	-		400
	6550.090	Building Site Expenses General Maintenance Repairs	22,000		(15,000)	37,000	20,000	17,000	8,125		13,107
	6550.120	Building Site Expenses Heating Propane	300			300	-	300	-		243
	6550.170	Building Site Expenses Office Rent/Lease	50,000			50,000	-	50,000	4,167		55,000
	6550.180	Building Site Expenses Pest Control/Termite Insp	95			95	-	95	-		-
	6550.200	Building Site Expenses Portalets	14,800			14,800	3,830	10,970	9,235		10,938
	6550.242	Building Site Expenses Sewage Pump Monitoring	828			828	-	828	550		825
	6550.255	Building Site Expenses Stormwater Utility Fee	1,275			1,275	-	1,275	956		1,280

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EXPENDITURES:

Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
6550.270	Building Site Expenses Telephone	300			300	-	300	55		217
6550.280	Building Site Expenses Tipping Fees	285			285	-	285	10		-
6550.300	Building Site Expenses Trash Removal	2,600			2,600	-	2,600	1,962		2,436
6550.310	Building Site Expenses Water & Sewer	2,020			2,020	-	2,020	1,033		32,252
6700.350	Other Maint. & Svcs Mosquito Control	1,200			1,200	-	1,200	587		587
6700.640	Other Maint. & Svcs Special Events	4,000			4,000	500	3,500	2,612		792
6700.700	Other Maint. & Svcs Prison Labor	500			500	-	500	-		-
6900.005	Advertising Bid Advertising	500			500	-	500	-		354
7000.040	Travel, Training & Expense Continuing Education/Certificati	7,000			7,000	1,400	5,600	4,600		675
7000.060	Travel, Training & Expense Educational Training	950			950	-	950	675		-
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	3,350			3,350	500	2,850	2,089		-
7000.115	Travel, Training & Expense Mileage	400			400	-	400	-		-
7180	Encumbrance Expense	-			-	-	-	30,878		390,087
9010.010	Capital Equipment New Vehicles	-			-	(65,600)	65,600	-		28,000
9010.060	Capital Equipment Other	16,000			16,000	16,000	-	16,054		-
9010.070	Capital Equipment Heavy Equipment	50,000		(21,000)	71,000	1,000	70,000	68,776		-
Department Total: 1602 - Parks Department		1,589,297	-	(36,000)	1,625,297	499,564	1,125,733	584,547		1,897,772

EXPENDITURES:

	Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
	Department: 1603 - Libraries										
	6000.100	Personnel Services Salaries	2,011,949			2,011,949	5,004	2,006,945	1,543,347		1,842,954
	6000.400	Personnel Services Overtime Pay	2,000			2,000	-	2,000	385		-
	6100.090	Administrative Expense Database/Shared Computer costs	4,000			4,000	-	4,000	-		(375)
	6100.100	Administrative Expense Dues, Licenses & Subscriptions	1,600			1,600	-	1,600	1,218		1,218
	6100.170	Administrative Expense Miscellaneous	-			-	-	-	221		-
	6100.190	Administrative Expense Office Supplies	18,000			18,000	-	18,000	12,300		9,253
	6100.210	Administrative Expense Paper	3,000			3,000	-	3,000	1,289		1,317
	6100.230	Administrative Expense Postage & Freight	4,500			4,500	-	4,500	865		703
	6110.090	Supplies & Equipment Computers & Printers	15,000			15,000	-	15,000	14,544		2,835
	6110.125	Supplies & Equipment Equipment Maintenance & Repair	1,500			1,500	-	1,500	-		319
	6110.210	Supplies & Equipment Library AV-Multimedia	77,000			77,000	2,000	75,000	44,600		70,079
	6110.230	Supplies & Equipment Library Books	180,000			180,000	5,000	175,000	115,571		167,782
	6110.240	Supplies & Equipment Library Periodicals	22,000			22,000	-	22,000	20,783		1,866
	6110.245	Supplies & Equipment Mobile Phones	800			800	-	800	603		790
	6110.270	Supplies & Equipment Office Equipment Repairs	500			500	-	500	-		-
	6110.280	Supplies & Equipment Office Furniture	5,000		(7,000)	12,000	7,000	5,000	5,000		2,993
	6130.010	Equipment Maintenance Copier Lease	26,100			26,100	(4,950)	31,050	16,971		20,736
	6130.030	Equipment Maintenance Library Shared Computer System	13,925			13,925	(75)	14,000	6,730		13,461
	6130.070	Equipment Maintenance Software Maintenance Agreements	8,600			8,600	50	8,550	12,003		2,550
	6160.003	Grant Programs Library Cares Regional Library	-			-	-	-	2,009		15,624
	6160.095	Grant Programs Library - Miscellaneous	-			-	-	-	91,148		51,103
	6160.120	Grant Programs Library Srv Enhancement - ESRL	75,000			75,000	-	75,000	51,509		86,638
	6510.085	Legal Services Other Legal Expenses	1,500			1,500	1,000	500	910		65
	6540.020	Vehicle Operating Expenses Fuel - WC Fleet	4,250			4,250	3,500	750	-		197
	6540.040	Vehicle Operating Expenses Vehicle Registration	100			100	-	100	-		-
	6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	-			-	-	-	-		702
	6550.005	Building Site Expenses Automatic Doors	2,107			2,107	-	2,107	-		-
	6550.030	Building Site Expenses Carpet/VCT Cleaning	10,300			10,300	-	10,300	-		6,152
	6550.040	Building Site Expenses Cleaning Contract	82,282	(1,658)		83,940	-	83,940	52,177		77,383
	6550.050	Building Site Expenses Custodial Supplies	7,700			7,700	-	7,700	3,795		3,018
	6550.060	Building Site Expenses Electricity	125,000			125,000	-	125,000	63,666		79,090
	6550.070	Building Site Expenses Elevator Testing	6,000			6,000	-	6,000	4,415		5,648
	6550.080	Building Site Expenses Fire Alarm Testing	3,750			3,750	-	3,750	2,013		2,159
	6550.081	Building Site Expenses Fire Extinguishers	350			350	-	350	-		172
	6550.090	Building Site Expenses General Maintenance Repairs	38,000		(18,000)	56,000	18,000	38,000	36,232		51,657
	6550.110	Building Site Expenses Heating Fuel Oil	5,000			5,000	-	5,000	1,943		1,993
	6550.120	Building Site Expenses Heating Propane	24,500			24,500	-	24,500	16,266		23,390
	6550.124	Building Site Expenses HVAC Loop Water Treatment	5,500			5,500	-	5,500	2,088		2,764
	6550.125	Building Site Expenses HVAC Repairs/Replacement	4,500			4,500	-	4,500	-		-
	6550.135	Building Site Expenses Insurance Claim Expenses	-			-	-	-	-		4,670

EXPENDITURES:

Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
6550.140	Building Site Expenses Internet Access	1,500			1,500	-	1,500	1,357		1,619
6550.180	Building Site Expenses Pest Control/Termite Insp	1,500			1,500	-	1,500	685		1,080
6550.220	Building Site Expenses Security Alarm Monitoring	5,000			5,000	2,150	2,850	1,935		2,380
6550.242	Building Site Expenses Sewage Pump Monitoring	300			300	-	300	-		-
6550.250	Building Site Expenses Sprinkler Testing	5,400			5,400	1,000	4,400	3,210		4,170
6550.270	Building Site Expenses Telephone	20,000			20,000	1,000	19,000	11,568		16,632
6550.280	Building Site Expenses Tipping Fees	775			775	-	775	739		238
6550.300	Building Site Expenses Trash Removal	3,500			3,500	250	3,250	2,569		3,425
6550.310	Building Site Expenses Water & Sewer	11,700			11,700	-	11,700	6,669		8,734
6900.025	Advertising Legal Advertisements	-			-	-	-	-		-
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	8,500			8,500	-	8,500	4,227		841
7170.100	Benefits & Insurance Property & Liability Insurance	1,400			1,400	900	500	-		483
7180	Encumbrance Expense	-			-	-	-	20,400		-
9010.010	Capital Equipment New Vehicles	-			-	(25,000)	25,000	-		-
9010.050	Capital Equipment Building Improvements	-			-	-	-	-		-
Department Total: 1603 - Libraries		2,850,888	(1,658)	(25,000)	2,877,546	16,829	2,860,717	2,177,959		2,590,512

EXPENDITURES:

Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
Department: 1604 - Other Recreation & Culture										
7100.019	County Grants Cpt. Steve's Poor Girls Open Inc	10,000			10,000	10,000	-	-		-
7100.026	County Grants Costen House Museum	6,939			6,939	6,939	-	-		-
7100.050	County Grants Furnacetown	40,000			40,000	-	40,000	40,000		40,000
7100.095	County Grants MarVa Theatre Performing Arts Ct	20,000			20,000	5,000	15,000	15,000		15,000
7100.110	County Grants Mid-Atlantic Symphony Orchestra	7,500			7,500	7,500	-	-		-
7100.116	County Grants O.C. Developmental Corporation	-	(125,000)		125,000	125,000	-	-	rqst in Grants to Towns	-
7100.128	County Grants Ocean Pines Players	3,000			3,000	3,000	-	-		-
7100.135	County Grants Delmarva Discovery Ctr/Poc Mktg	30,000			30,000	15,000	15,000	15,000		30,000
Dept Total: 1604 - Other Recreation & Culture		117,439	(125,000)	-	242,439	172,439	70,000	70,000		85,000

EXPENDITURES:

Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
Department: 1701 - Extension Service										
6100.010	Administrative Expense Administrative Expenses	2,600			2,600	645	1,955	2,503		1,955
6100.100	Administrative Expense Dues, Licenses & Subscriptions	714			714	234	480	239		401
6100.190	Administrative Expense Office Supplies	6,200			6,200	-	6,200	3,441		6,171
6100.230	Administrative Expense Postage & Freight	1,500			1,500	-	1,500	554		1,419
6110.120	Supplies & Equipment Equipment Rental	-			-	-	-	-		-
6130.010	Equipment Maintenance Copier Lease	6,000			6,000	-	6,000	4,654		4,433
6550.270	Building Site Expenses Telephone	2,500			2,500	-	2,500	1,871		1,646
7120.020	Other Non-Matching Expenses Appropriation for Extension Svc	223,164			223,164	35,582	187,582	93,791		187,582
Department Total: 1701 - Extension Service		242,678	-	-	242,678	36,461	206,217	107,053		203,606

EXPENDITURES:

Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
Department: 1702 - Other Natural Resources										
6170.010	Program Expense Spongy Moth Control	73,935			73,935	72,235	1,700	1,785		4,291
7100.180	County Grants Soil Conservation	48,554			48,554	-	48,554	48,554		48,554
7130.030	Matching Appropriation Conservation Easements	-			-	-	-	19,420		6,550
7130.050	Matching Appropriation Beach Maintenance	490,000			490,000	30,000	460,000	486,844		441,858
7180	Encumbrance Expense	-			-	-	-	-		31,974
Department Total: 1702 - Other Natural Resources		612,489	-	-	612,489	102,235	510,254	556,603		533,227

EXPENDITURES:

Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
Department: 1801 - Economic Development										
6000.100	Personnel Services Salaries	119,025			119,025	-	119,025	82,862		87,431
6100.010	Administrative Expense Administrative Expenses	-			-	-	-	-		46
6100.100	Administrative Expense Dues, Licenses & Subscriptions	3,400			3,400	-	3,400	5,221		3,561
6100.150	Administrative Expense Incentives & Events	20,000			20,000	-	20,000	3,619		3,495
6100.165	Administrative Expense Meeting Expense	-			-	(1,000)	1,000	-		227
6100.190	Administrative Expense Office Supplies	700			700	200	500	842		58
6100.230	Administrative Expense Postage & Freight	-			-	(250)	250	-		-
6110.080	Supplies & Equipment Computer Repairs & Supplies	-			-	-	-	-		1,493
6110.090	Supplies & Equipment Computers & Printers	-			-	(2,077)	2,077	486		1,476
6110.120	Supplies & Equipment Equipment Rental	-			-	(200)	200	222		273
6110.245	Supplies & Equipment Mobile Phones	1,500			1,500	(500)	2,000	1,120		733
6110.280	Supplies & Equipment Office Furniture	15,000			15,000	15,000	-	-		-
6110.290	Supplies & Equipment Other Office Equipment	-			-	-	-	-		726
6110.310	Supplies & Equipment Promotional Materials	-			-	-	-	-		5,319
6130.010	Equipment Maintenance Copier Lease	900			900	(175)	1,075	537		1,075
6150.050	Uniforms & Personal Equipment Uniforms	-			-	-	-	-		480
6160.002	Grant Programs Cares Act Business Grant	-			-	-	-	-		2,237,436
6160.004	Grant Programs Restaurant Grant	-			-	-	-	-		2,459,573
6160.006	Grant Programs Hotel Lodging Relief Grant	-			-	-	-	-		6,587,753
6160.020	Grant Programs CDBG Community Dev Block Grant	-			-	-	-	100,000		-
6170.020	Program Expense Workforce Development Programs	200,000			200,000	100,000	100,000	179,118		132,543
6170.055	Program Expense Intern Program Grants	-			-	(30,000)	30,000	2,267		10,000
6530.040	Consulting Services Consulting Services	40,000		(20,000)	60,000	-	60,000	60,870		29,894
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	1,250			1,250	-	1,250	1,061		580
6540.030	Vehicle Operating Expenses Vehicle Maintenance	500			500	-	500	144		468
6550.270	Building Site Expenses Telephone	1,000			1,000	-	1,000	966		1,028
6700.800	Other Maint. & Svcs New Business Startup	-			-	-	-	-		25,000
7000.020	Travel, Training & Expense Board Member Allowance	2,800			2,800	700	2,100	1,000		-
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	16,575			16,575	-	16,575	3,749		5,404
7000.115	Travel, Training & Expense Mileage	500			500	(5,500)	6,000	60		233
Department Total: 1801 - Economic Development		423,150	-	(20,000)	443,150	76,198	366,952	444,144		11,596,303

EXPENDITURES:

Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
Department: 1803 - Tourism										
6000.100	Personnel Services Salaries	283,219			283,219	1,934	281,285	224,280		250,120
6000.400	Personnel Services Overtime Pay	1,000			1,000	1,000	-	-		-
6100.010	Administrative Expense Administrative Expenses	550			550	250	300	411		297
6100.100	Administrative Expense Dues, Licenses & Subscriptions	1,770			1,770	-	1,770	2,009		2,335
6100.150	Administrative Expense Incentives & Events	900			900	-	900	421		-
6100.190	Administrative Expense Office Supplies	1,300			1,300	400	900	1,169		1,388
6110.090	Supplies & Equipment Computers & Printers	800			800	800	-	-		-
6110.245	Supplies & Equipment Mobile Phones	1,300			1,300	(500)	1,800	805		853
6110.310	Supplies & Equipment Promotional Materials	44,156		(35,000)	79,156	-	79,156	29,540		28,711
6110.380	Supplies & Equipment Signage	1,000			1,000	-	1,000	241		860
6110.393	Supplies & Equipment Special Event Sponsorship	6,000			6,000	-	6,000	3,347		6,367
6130.010	Equipment Maintenance Copier Lease	600			600	(375)	975	344		779
6130.060	Equipment Maintenance Software Licensing	1,250			1,250	-	1,250	420		-
6150.050	Uniforms & Personal Equipment Uniforms	400			400	-	400	-		-
6160.043	Grant Programs Other Grants	-			-	-	-	43,614		11,934
6160.150	Grant Programs Tourism Grant Projects	160,000			160,000	-	160,000	5,998		157,199
6530.040	Consulting Services Consulting Services	19,100			19,100	-	19,100	11,690		14,742
6530.180	Consulting Services Web Page	18,000			18,000	-	18,000	7,540		34,324
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	2,400			2,400	-	2,400	697		1,011
6540.030	Vehicle Operating Expenses Vehicle Maintenance	1,125			1,125	-	1,125	317		854
6550.040	Building Site Expenses Cleaning Contract	6,500	5,150		1,350	-	1,350	1,151		1,236
6550.050	Building Site Expenses Custodial Supplies	380			380	-	380	-		-
6550.060	Building Site Expenses Electricity	18,000			18,000	8,000	10,000	9,076		9,430
6550.090	Building Site Expenses General Maintenance Repairs	525			525	275	250	95		401
6550.140	Building Site Expenses Internet Access	1,000			1,000	500	500	320		465
6550.170	Building Site Expenses Office Rent/Lease	37,750			37,750	37,750	-	-		-
6550.220	Building Site Expenses Security Alarm Monitoring	204			204	-	204	153		204
6550.270	Building Site Expenses Telephone	2,800			2,800	-	2,800	2,399		3,236
6900.052	Advertising Supplemental Advertising	283,500			283,500	-	283,500	14,093		279,908
6900.055	Advertising Tourism	426,000			426,000	-	426,000	317,499		439,465
7000.020	Travel, Training & Expense Board Member Allowance	2,800			2,800	1,750	1,050	600		-
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	5,000			5,000	-	5,000	4,911		3,663
7000.115	Travel, Training & Expense Mileage	250			250	-	250	190		10
Department Total: 1803 - Tourism		1,329,579	5,150	(35,000)	1,359,429	51,784	1,307,645	683,332		1,249,791

EXPENDITURES:

Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
Department: 1901 - Taxes Shared with Towns										
7160.010	Towns' Share Towns' Share County Bingo Fee	2,000			2,000	1,800	200	-		591
7160.020	Towns' Share Towns' Share County Income Tax	2,600,000	300,000		2,300,000	-	2,300,000	981,587	increased w/ Income Tax est	2,523,699
7160.040	Towns' Share Towns' Share Liquor License Fees	342,157			342,157	-	342,157	-		662,625
Department Total: 1901 - Taxes Shared with Towns		2,944,157	300,000	-	2,644,157	1,800	2,642,357	981,587		3,186,915

EXPENDITURES:

Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
Department: 1902 - Grants to Towns										
6160.043	Grant Programs Other Grants	150,000			150,000	150,000	-	-		-
7100.028	County Grants OPA Recreation Conditional Grant	40,000			40,000	30,000	10,000	10,000		10,000
7100.029	County Grants OPA Tourism Conditional Grant	25,000			25,000	25,000	-	-		-
7100.065	County Grants Grants to Towns for Police	550,000			550,000	75,000	475,000	475,000		475,000
7100.153	County Grants Restricted Fire Grant	643,000			643,000	76,000	567,000	567,000		614,000
7100.192	County Grants Tourism to Town	50,000			50,000	-	50,000	50,000		50,000
7100.193	County Grants Unrestricted to Town	5,580,867	25,000		5,555,867	383,776	5,172,091	5,139,601	OCDC	4,912,958
Department Total: 1902 - Grants to Towns		7,038,867	25,000	-	7,013,867	739,776	6,274,091	6,241,601		6,061,958

EXPENDITURES:

Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
Department: 1950 - Benefits & Insurance										
6510.070	Legal Services Judgements & Lawsuits	5,000			5,000	-	5,000	1,000		1,572
7170.010	Benefits & Insurance Allowance for COLA	2,128,301			2,128,301	2,128,301	-	-		-
7170.020	Benefits & Insurance Contingency	20,000			20,000	-	20,000	-		-
7170.030	Benefits & Insurance Hospitalization Insurance	5,436,518			5,436,518	-	5,436,518	4,301,266		5,255,867
7170.040	Benefits & Insurance Other Post-Employment Benefits	9,500,000	1,000,000		8,500,000	268,121	8,231,879	6,173,909	increased w/ Income Tax est	6,937,487
7170.050	Benefits & Insurance Retirement	4,179,228	207,639		3,971,589	-	3,971,589	3,634,111	updated estimate	3,139,354
7170.060	Benefits & Insurance Social Security Taxes	2,701,823			2,701,823	182,705	2,519,118	1,777,531		2,079,249
7170.070	Benefits & Insurance Unemployment Insurance	20,000			20,000	-	20,000	(737)		(6,415)
7170.080	Benefits & Insurance Vested Benefits	-			-	-	-	-		23,700
7170.090	Benefits & Insurance Workmans Compensation Ins	953,484	(84,125)		1,037,609	-	1,037,609	1,075,857	updated estimate	1,009,266
7170.100	Benefits & Insurance Property & Liability Insurance	700,000			700,000	197,427	502,573	694,358		467,098
7170.120	Benefits & Insurance Long Term Disability	63,973	4,553		59,420	-	59,420	60,352	updated estimate	56,767
7170.130	Benefits & Insurance Life Insurance	71,372	21,440		49,932	-	49,932	67,332	updated estimate	56,454
7170.140	Benefits & Insurance FSA & PSA Admin and EAP Program	90,896			90,896	-	90,896	62,331		90,808
7170.150	Benefits & Insurance Retirement Administration Fee	68,920			68,920	-	68,920	51,035		72,353
Department Total: 1950 - Benefits & Insurance		25,939,515	1,149,507	-	24,790,008	2,776,554	22,013,454	17,898,345		19,183,559

EXPENDITURES:

Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
Department: 1975 - Debt Service										
7700.050	Debt Service 2003 MDE Water Quality Bond	-			-	(29,470)	29,470	29,471		252,576
7700.090	Debt Service 2013 Capital Improvement Bonds	396,860			396,860	2,875	393,985	339,468		391,585
7700.100	Debt Service 2014 Capital Improvement Bonds	3,742,931			3,742,931	(27,500)	3,770,431	3,771,077		3,798,327
7700.110	Debt Service 2015 Capital Improvement Bond	6,410,727			6,410,727	9,507	6,401,220	6,401,220		6,397,055
7700.120	Debt Service 2019 Capital Improvement Bond	3,097,825			3,097,825	5,000	3,092,825	3,093,492		3,099,367
7700.130	Debt Service 2022 Capital Improvement Bond	-	(437,735)	(400,000)	837,735	837,735	-	-		-
Department Total: 1975 - Debt Service		13,648,343	(437,735)	(400,000)	14,486,078	798,147	13,687,931	13,634,727		13,938,909
Total Expenditures		227,800,656	1,103,694	(2,881,021)	229,577,983	13,068,772	216,509,211	178,894,451	-	219,162,626

Fire and EMS

Funding FY2023

May 10, 2022 Budget Work Session

EXPENDITURES:

Account Number	Account Description	2023 Committee Review	Committee Proposed Adjustments	Department Proposed Adjustments	2023 Department Requested	Variance FY23 Request vs FY22 Adopted	2022 Adopted Budget	2022 Actual YTD 04/30/22	Work Session Notes & Changes	2021 Actual Amount
Department: 1105 - Volunteer Fire Departments						-				
7080.010	Fire & Ambulance County Grant to Fire Companies	2,520,000			2,520,000	-	2,520,000	2,520,000		2,520,000
7080.020	Fire & Ambulance County Grant to Ambulance Cos.	6,294,370	1,200		6,293,170	197,538	6,095,632	6,119,632	correct Medic Asst	5,011,973
7080.030	Fire & Ambulance Firemens Training Center	10,000		(5,000)	15,000	-	15,000	4,319		942
7080.040	Fire & Ambulance LOSAP Appropriation	186,200			186,200	-	186,200	49,600		136,600
7080.060	Fire & Ambulance State Grant for Fire Companies	367,652			367,652	(12,055)	379,707	367,650		379,692
7080.070	Fire & Ambulance Fire	54,000	(61,151)		115,151	-	115,151	103,241	updated estimate	130,144
7080.080	Fire & Ambulance EMT Paramedic Tuition Reimb Pgm	8,000			8,000	-	8,000	-		-
Dept Total: 1105 - Volunteer Fire Departments		9,440,222	(59,951)	(5,000)	9,505,173	185,483	9,319,690	9,164,442		8,179,350

COUNTY COMMISSIONERS OF WORCESTER COUNTY, MARYLAND

BILL 01-5

BY: Commissioners Bloxom, Gulyas, Lynch, Purnell and Shockley
 INTRODUCED: April 17, 2001

A BILL ENTITLED

AN ACT Concerning

Public Safety - Appropriation to Volunteer Fire Companies

For the purpose of amending the computation of the annual appropriation from the County to chartered volunteer fire companies to reflect changes in the State assessment of real property based on full cash value rather than 40% of its value as previously computed.


Section 1. BE IT ENACTED BY THE COUNTY COMMISSIONERS OF WORCESTER COUNTY, MARYLAND, that Subsection 1-101(a) of the Public Safety Article of the Code of Public Local Laws of Worcester County, Maryland shall be repealed and reenacted to read as follows:

- (a) Appropriation. The County Commissioners shall appropriate, on an annual basis, in the County expense budget, an amount of money equal to one and three tenths cents on each one hundred dollars of assessable property in the County for the assistance, maintenance and support of the various volunteer fire companies chartered by the County Commissioners pursuant to this Subtitle.

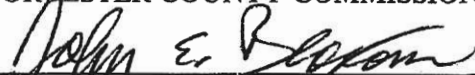
Section 2. BE IT FURTHER ENACTED BY THE COUNTY COMMISSIONERS OF WORCESTER COUNTY, MARYLAND, that this Bill shall take effect forty-five (45) days from the date of its passage.

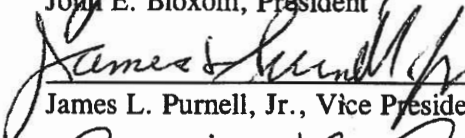
PASSED this 15th day of May, 2001.

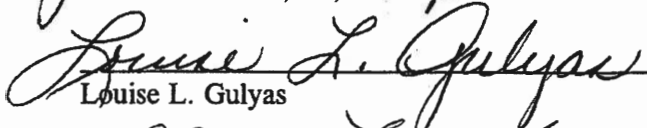
ATTEST:

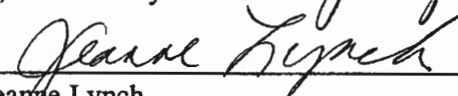

 Gerald T. Mason
 Chief Administrative Officer

WORCESTER COUNTY COMMISSIONERS


 John E. Bloxom, President


 James L. Purnell, Jr., Vice President


 Louise L. Gulyas


 Jeanne Lynch


 Virgil E. Shockley

The Estimated Taxable Assessable Base at the County Level
For the tax year beginning July 1, 2022
Base Estimate Date: March 2022
(figures expressed in thousands)

Request FY2023

Jurisdiction	Real Property Full Year	Real Property New Construction	Railroad Operating Real Property	Total Assessable Base Subject to the Real Property County Tax Rate	Loss Due to Homestead Tax Credit	County Homestead Tax Credit Percentage	Net Assessable Base Subject to the Real Property County Tax Rate	Railroad Operating Personal Property	Utility Operating Real Property	Utility Operating Personal Property	Business Personal Property	Total Assessable Base Subject to the Personal Property / Utility County Tax Rates	Total Taxable County Assessable Base
Worcester	17,110,200	17,500	305	17,128,005	202,826	3%	16,925,179	397	7,817	199,413	235,000	442,627	17,570,632
				17,128,005									442,627

Full year column includes new construction added for the full year (July 1). New construction is property added for partial year levy (Oct. 1, Jan 1, and Apr. 1).

These figures do not include adjustments necessary to calculate State grants to local governments or any tax credits. The above Business Personal Property figures for July 2021 must be adjusted before being used for state aid purposes by substituting the following figures in (\$000) :
Worcester County \$221,140 in FY2021

State Department of Assessments and Taxation

Account coding for General Ledger :	FY2023 Budget	FY2023 Code Based	FY23 Supplement Required	FY23 Request
County Grant to Fire Companies				
Poc VFC	100.1105.105 7080.010 \$ 250,000.00	\$ 228,418.00	21,582	\$ 250,000.00
Berlin VFD	100.1105.115 7080.010 \$ 250,000.00	\$ 228,418.00	21,582	\$ 250,000.00
Snow Hill VFD	100.1105.125 7080.010 \$ 250,000.00	\$ 228,418.00	21,582	\$ 250,000.00
Ocean City VFD	100.1105.135 7080.010 \$ 250,000.00	\$ 228,418.00	21,582	\$ 250,000.00
Girdletree VFD	100.1105.145 7080.010 \$ 250,000.00	\$ 228,418.00	21,582	\$ 250,000.00
Stockton VFD	100.1105.155 7080.010 \$ 250,000.00	\$ 228,418.00	21,582	\$ 250,000.00
Newark VFD	100.1105.165 7080.010 \$ 250,000.00	\$ 228,418.00	21,582	\$ 250,000.00
Bishopville VFD	100.1105.175 7080.010 \$ 250,000.00	\$ 228,418.00	21,582	\$ 250,000.00
Showell VFD	100.1105.185 7080.010 \$ 250,000.00	\$ 228,418.00	21,582	\$ 250,000.00
Ocean Pines VFD	100.1105.195 7080.010 \$ 250,000.00	\$ 228,418.00	21,582	\$ 250,000.00
TOTAL FY18	\$ 2,500,000.00	2,284,180	215,820	\$ 2,500,000.00

Fire Grant Calculations for Fire Depts:

assessable base	17,570,632,000
divided by \$100	175,706,320
rate=.013	2,284,182
based on Code- each co.	FY23 \$ 228,418
Budget - each VFC	FY22 \$ 250,000
VARIANCE	\$ (21,582)
FY23 Budget	\$ 2,500,000
FY23 County Request	2,500,000
FY22 County Budget	2,500,000
Variance	-

§ PS 1-101 Appropriation and distribution of money to volunteer fire companies. [Amended 1-12-1993 by Bill No. 92-16]

(a) Appropriation. The County Commissioners shall appropriate, on an annual basis, in the County expense budget, an amount of money equal to one and three tenths cents on each one hundred dollars of assessable property in the County for the assistance, maintenance and support of the various volunteer fire companies chartered by the County Commissioners pursuant to this Subtitle.[Amended 5/15-2001 by Bill No. 01-5]

(b) Distribution. The funds so appropriated by the County Commissioners shall be distributed and expended by the County Commissioners among the chartered volunteer fire companies of the County in as nearly as may be computed an equal sum for each. The appropriation shall be paid to each fire company no less frequently than in two equal installments on or before August 1 and February 1 of each fiscal year.

(c) Expenditures restricted. All funds so distributed by the County Commissioners to the chartered volunteer fire companies of the County shall be used strictly for fire fighting and protection within the County and surrounding jurisdictions by the fire company to which the funds are distributed. The funds shall be expended and used for the equipment, training and maintenance of such fire companies and all necessary expenses relating thereto.

**FIRE COMPANIES NOT IN TOWN LIMITS
FY2023 Request**

	FY2023 Supplemental Allowance	FY2022 Budget	FY22/21 Variance
Girdletree	\$4,000.00	\$4,000.00	\$0.00
Stockton	\$4,000.00	\$4,000.00	\$0.00
Newark	\$4,000.00	\$4,000.00	\$0.00
Bishopville	\$4,000.00	\$4,000.00	\$0.00
Showell	\$4,000.00	\$4,000.00	\$0.00
TOTALS	\$20,000.00	\$20,000.00	\$0.00

FY23 Budget Request \$20,000.00

Supplemental Amount is paid to each fire company that is not in Town limits

Budget In Volunteer Fire & Ambulance:

Girdletree	100.1105.145.7080.010
Stockton	100.1105.155.7080.010
Newark	100.1105.165.7080.010
Bishopville	100.1105.175.7080.010
Showell	100.1105.185.7080.010

Rate History:

Annual Allowance

FY2019 \$4,000 new

Worcester County Emergency Medical Services (EMS) funding Approved FY2021

Worcester County Emergency Medical Services (EMS) funding by Committee in FY21 is as follows and includes no changes:

The following is paid directly to each Volunteer Fire and Ambulance Company:

- Payment for each out-of-town Non-Credit Run = \$190
- Payment for each in-town credit run = \$190
- Payment for each out-of-town Credit Run = \$760
- Personnel Reimbursement:
 - \$8,000 for each Full-time equivalent (FTE) staff member (base personnel), plus
 - \$60,000 fixed allotment
- Per Ambulance Allocation = \$10,000
- Mileage Supplement = \$.60 per miles - (for found trips greater than 25 miles to a hospital)

A Credit Run is defined as an emergency transport to a local hospital from a Worcester County location

Approved local hospitals include: Atlantic General Hospital in Berlin, Beebee Hospital in Lewes, DE
TidalHealth Peninsula Regional (formerly PRMC) in Salisbury, and TidalHealth McCreedy Pavilion in Crisfield

EMS FUNDING BUDGET WORK SESSION -FY 2023

(FY2023 is based on 2021 runs)

	2021 Non Credit Out-Town		2021 Credit Runs In Town		2021 Credit Runs Out-Town		2021 TRANSPORT DESTINATIONS			2021 Mileage Supplement	2021 # of Ambulances	Ambulance Allocation	2021 # Per	Base Personnel	Additional Personnel Supplement	Supplemental Funding	FY 2023 Requested Funding	FY2022 APPROVED BUDGET	FY23/FY22 FUNDING VARIANCE	
Grant Amount	\$190.00		\$190.00		\$760.00		AGH	PRMC	MCC/BMC	\$0.60		\$10,000		\$8,000	\$60,000					
Pocomoke			749	\$142,310			35	903	2	\$20,701.80	3	\$30,000	19	\$152,000	\$60,000	\$115,000	\$686,831.80	\$693,779.00	-\$6,947.20	Pocomoke
out town	114	\$21,660			191	\$145,160	\$630.00	\$20,046.60	\$25.20											
Snow Hill			469	\$89,110			160	624		\$8,361.60	3	\$30,000	15.91	\$127,280	\$60,000	\$115,000	\$703,921.60	\$741,798.80	-\$37,877.20	Snow Hill
out town	183	\$34,770			315	\$239,400	\$1,248.00	\$7,113.60	\$0.00											
Newark	64	\$12,160			91	\$69,160	54	37		\$510.60	2	\$20,000	7.2	\$57,600	\$60,000	\$115,000	\$334,430.60	\$322,290.20	\$12,140.40	Newark
							\$0.00	\$510.60												
Berlin			747	\$141,930			1,023	200		\$2,520.00	3	\$30,000	13	\$104,000	\$60,000	\$115,000	\$868,220.00	\$842,135.20	\$26,084.80	Berlin
out town	279	\$53,010			476	\$361,760	\$0.00	\$2,520.00												
Ocean City			2580	\$490,200			2,523	448	3	\$10,008.60	10	\$100,000	73	\$584,000	\$425,182	\$115,000	\$2,109,710.60	\$1,983,004.60	\$126,706.00	Ocean City
out town	336	\$63,840			423	\$321,480	\$0.00	\$9,945.60	\$63.00						includes \$365,182					
Showell	81	\$15,390					117	41		\$615.00	2	\$20,000	8.42	\$67,360	\$60,000	\$124,728	\$408,173.00	\$382,483.00	\$25,690.00	Showell
out town					158	\$120,080	\$0.00	\$615.00												
Bishopville	91	\$17,290					122	40		\$600.00	2	\$20,000	9	\$72,000	\$60,000	\$115,331	\$408,341.00	\$379,551.00	\$28,790.00	Bishopville
out town					162	\$123,120	\$0.00	\$600.00												
Ocean Pines			1006	\$191,140			993	132		\$1,980.00	3	\$30,000	14	\$112,000	\$60,000	\$115,000	\$619,940.00	\$623,990.00	-\$4,050.00	Ocean Pines
out town	102	\$19,380			119	\$90,440	\$0.00	\$1,980.00												
Totals	1250	\$237,500	5,551	\$1,054,690	1,935	\$1,470,600	4,910.00	2,384.00	\$88.20	\$45,297.60	28	\$280,000	159.5	\$1,276,240	\$845,182	\$930,059	\$6,139,568.60	\$5,969,031.80	170,536.80	EMS SubTotal
																				2.9%
																	154,800.00	150,600.00	4,200.00	Medic Assist
																	6,294,368.60	6,119,631.80	174,736.80	2.9%

ROUND TRIP MILEAGE - Paid over 25 miles round trip			
	AGH	PRMC	MCC/BMC
Pocomoke	55	62	46
Snow Hill	38	44	46
Newark	20	48	
Berlin	2	46	
Ocean City	24	62	60
Bishopville	18	50	
Ocean Pines	10	50	
Showell	8	50	

DEFINITIONS

Credit Run is an emergency transport to a hospital from a Worcester County location

EMS Units to be MIEMSS Certified ALS/BLS transport units

Full time equivalent personnel are those who cover a minimum of 40 hours per week time block year round

MEMORANDUM OF UNDERSTANDING ITEMS

To qualify for the additional personnel supplement must provide a minimum of 8 hours each day ALS paid coverage

Quarterly Reporting of Personnel Hours worked required to be submitted to County

Annual EMS financial report detailing income and expenses and include any financial audit records

EMS grant funding to be segregated from fire company funds and dedicated to EMS operations

Participation with county emergency exercises, preparation, information and resource requests

Must participate in Quality Assurance program monitored by EMS Captain committee

Failure to sign and comply with MOU will result in funding to be withheld until compliance is met

Rates As of FY2023:

In-Town Rate FY16 Revisions COLA=.16% COLA for in town rate at \$190

FY09-FY15=\$187 FY08=\$183 FY07= \$177 FY06=\$170

Out Town Credit Run FY16 Revision Rate 4.0 times in Town

FY07 Out Town Rate 4.0 times in town

Out Town Non Credit Run FY16 Revision same rate as In-Town Rate

FY07 Out Town Non-Credit \$187.00

Mileage Supplement over 25 miles FY15=\$.60

FY10-FY14 = \$.505 FY09=\$.505 FY08=\$.445 FY07 -FY06 rate = \$.405 FY05 Rate= \$.34

Ambulance Allocation FY20-FY06 \$10,000

Base Personnel FY20 = \$8,000

FY18=FTE @ \$5,000 FY19-FY06= \$5,000

Additional Personnel Supplement FY21 =\$60,000

FY20= \$50,000 FY16 \$40,000 FY15-FY06 = \$30,000

FY22 Budget Added \$323,350 to Ocean City personnel supplement , added 2 FTE to Newark and Showell

Added \$1,006,859 EMS Supplemental Funding

MEDICAL ASSIST COMPANIES
FY2023 Request

	CY 2021 Medical Assists	per call	Base Amount	# FTE	Paid FTE @ \$8k	Supplement	FY2023 Request	FY2022 Budget	FY23/22 Variance
		\$100.00			\$8,000.00				
Stockton	80	\$8,000	\$9,000	1	\$8,000	\$53,000	\$78,000	\$75,600	\$2,400
Girdletree	68	\$6,800	\$9,000	1	\$8,000	\$53,000	\$76,800	\$75,000	\$1,800
TOTALS		\$14,800	\$18,000		\$16,000	\$106,000	\$154,800	\$150,600	\$4,200

2.79%

FY2023 Budget Request	14,800	18,000		16,000	106,000	154,800
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Medical Assist Company is alerted each time a call for EMS service is in their response area

Full time equivalent personnel are those who cover a minimum of 40 hours per week time block year round

Per Call amount is paid for each **response** to a medical assist call

Base Amount is paid to each fire company that is alerted for every EMS call within their fire response area

Budget In Volunteer Fire & Ambulance:

Stockton	100.1105.155.7080.020
Girdletree	100.1105.145.7080.020

<u>Rate History:</u>	<u>Base Amount</u>	<u>Per Call</u>	<u>Paid FTE</u>	<u>Stockton Pd FTE</u>	<u>Stockton Supplement</u>	<u>Girdletree Supplement</u>
FY2022	\$9,000	\$100	\$8,000	\$36,000	\$25,000	\$51,800
FY2021	\$9,000	\$100	\$8,000	\$36,000		
FY2020	\$7,500	\$100	\$8,000			
FY2019	\$7,500	\$100	\$5,000			
FY2018	\$7,500	\$100				
FY2015-FY07	\$7,500	\$80				
FY2006-FY04	\$3,000	0				

FY 2023 Grant to Towns - for Fire Company for Out of Town Responses**Amount to be paid to TOWN****\$1,000.00 per call**

	CY2021	FY2023 Request	FY22 Budget	FY23/FY22 Variance
Pocomoke	78	78,000	55,000	\$23,000
Snow Hill	80	80,000	73,000	\$7,000
Berlin	218	218,000	214,000	\$4,000
Ocean City	201	201,000	183,000	\$18,000
Ocean Pines	66	66,000	42,000	\$24,000
Total	643	643,000	567,000	\$76,000

13.40% Increase

Any dispatched emergency call for fire apparatus where the location is outside the town limits for the company's first due response area.

Budget In Grants to Towns:

Pocomoke	100.1902.100.7100.153
Snow Hill	100.1902.120.7100.153
Berlin	100.1902.110.7100.153
Ocean City	100.1902.130.7100.153
Ocean Pines	100.1902.190.7100.153

On June 1, 2004, a new program was budgeted for appropriation in FY2005. This new program entitled, Restricted Fire Grant to the Towns, was budgeted as a pass thru of funds for Fire Service for all municipalities. and OceanPines Association (OPA). Funding will be based on qualified **Out of Town Fire Service Runs**, which means the fire apparatus leaves the corporate municipal or homeowner association limits that the apparatus is situated in.

This new County funding will be provided to your municipality for further distribution to the Vol. Fire Company based on qualified runs.

Qualified runs are defined as:

Fire Company must be alerted by Central for an emergency alarm.

Fire Company must respond with a minimum of one certified piece of fire apparatus and arrive on the scene.

Public service calls are not eligible.

How to Qualify:

Municipality must agree not to reduce their current/future funding level formulas.

Fire Company must show participation in county drills.

Fire Company must maintain current equipment and departmental roster lists with Central.

Fire Company must participate, and successfully complete annual inspection.

Money must go toward fire equipment and/or equipment operating expenses.

Rate History:

FY2022-FY2007 = \$1,000

FY2006-FY2005=\$250

1105.7080.060 State Grant to Fire Companies

Each year, the county and towns must report to the State, the cost for fire protection, rescue & ambulance services. The State funds are distributed to the towns and fire companies according to Article 38A, Sections 45A through 45D, of the Annotated Code of Maryland, known as "Senator William H. Amoss Fire, Rescue & Ambulance Fund."

If the town share of funds provided equals 10% of the total spent in the County, they would receive 5% of the State grant in the next year. The State funds not distributed to the towns are split evenly among the 10 fire companies.

		FY2023 Budget Request	FY2022 Budget	\$ Inc/(Dec)	FY2021 Actual
100.1105.100.7080.060	Pocomoke City/Town	\$ 520	\$ 18	\$ 502	\$ 520
100.1105.110.7080.060	Berlin/Town	\$ 10,674	\$ 10,801	-127	\$ 10,674
100.1105.120.7080.060	Snow Hill/ Town	\$ 2,288	\$ 2,234	54	\$ 2,288
100.1105.130.7080.060	Ocean City/Town	\$ 34,800	\$ 35,464	-664	\$ 34,800
100.1105.115.7080.060	Berlin	\$ 31,937	\$ 33,119	-1,182	\$ 31,937
100.1105.175.7080.060	Bishopville	\$ 31,937	\$ 33,119	-1,182	\$ 31,937
100.1105.145.7080.060	Girdletree	\$ 31,937	\$ 33,119	-1,182	\$ 31,937
100.1105.165.7080.060	Newark	\$ 31,937	\$ 33,119	-1,182	\$ 31,937
100.1105.135.7080.060	Ocean City	\$ 31,937	\$ 33,119	-1,182	\$ 31,937
100.1105.195.7080.060	Ocean Pines	\$ 31,937	\$ 33,119	-1,182	\$ 31,937
100.1105.105.7080.060	Pocomoke	\$ 31,937	\$ 33,119	-1,182	\$ 31,937
100.1105.185.7080.060	Showell	\$ 31,937	\$ 33,119	-1,182	\$ 31,937
100.1105.125.7080.060	Snow Hill	\$ 31,937	\$ 33,119	-1,182	\$ 31,937
100.1105.155.7080.060	Stockton	\$ 31,937	\$ 33,119	-1,182	\$ 31,937
		\$ 367,652	\$ 379,707	\$ (12,055)	\$ 367,652

Note: FY23 budget \$367,652 uses FY22 actual allocation & State budget aid report
FY22 actual = \$367,652

FY2023
Request

FY2022
Approved

FY23/22
Variance

1105.198.7080.040 LOSAP Contribution

Annual Contribution	\$ 184,400	\$ 184,400	\$ -
Administrative Fee	\$ 1,800	\$ 1,800	\$ -
Total	\$ 186,200	\$ 186,200	\$ -

*Annual Report is May 1

FY20 Plan approved - Resolution 19-33

1105.198.7080.080 EMT Paramedic Scholarship Program

Annual Contribution	\$ 8,000	\$ 8,000	\$ -
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FY20 Plan approved - Resolution 19-34

1105.200.7080.070 Worker's Compensation Vol Firemen

Policy Premium	\$ 54,000	\$ 115,151	\$ (61,151)
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FY2023 Grants to Towns Requested

		Grant	In lieu taxes	Unrestricted Increase	Rails to Trails restricted	Inflow and Infiltration	Wastewater Treatment Probes	Bomb Squad Robot	Avigilon Mobile Camera	Park N Ride	DownTown Redevelop.	Table Games 10%	Roads & bridges	Police Grant	Restricted Fire Grant	Convention Bureau	Recreation	Tourism	Total
		7100.193	7100.193	7100.193								7100.193		7100.065	7100.153	7100.192	7100.028	7100.029	
Pocomoke	100.1902.100	\$ 465,000										\$ 46,807			\$ 78,000				\$ 589,807
Berlin	100.1902.110	\$ 465,000			\$ 73,796								\$ 122,000		\$ 218,000				\$ 878,796
Snow Hill	100.1902.120	\$ 465,000	\$ 250,000	\$ 35,000			\$ 225,000					\$ 46,807			\$ 80,000				\$ 1,101,807
Ocean City	100.1902.130	\$ 2,616,056		\$65,401						\$ 80,000	\$ 125,000				\$ 201,000	\$ 50,000	\$ 100,000	\$ 400,000	\$ 3,637,457
Ocean Pines Assoc.	100.1902.190												\$ 150,000	\$ 550,000	\$ 66,000		\$ 40,000	\$ 25,000	\$ 831,000
TOTAL	TOTALS	\$ 4,011,056	\$ 250,000	\$ 100,401	\$ 73,796	\$ -	\$ 225,000	\$ -	\$ -	\$ 80,000	\$ 125,000	\$ 93,614	\$ 272,000	\$ 550,000	\$ 643,000	\$ 50,000	\$ 140,000	\$ 425,000	\$ 7,038,867
													\$ 5,230,867	\$ 550,000	\$ 643,000	\$ 50,000	\$ 140,000	\$ 425,000	\$ 7,038,867

FY2022 Grants to Towns Approved

		Grant	In lieu taxes	Unrestricted Increase	Rails to Trails restricted	Inflow and Infiltration	Wastewater Treatment Probes	Bomb Squad Robot	Avigilon Mobile Camera	Park N Ride	DownTown Redevelop.	Table Games 10%	Roads & bridges	Police Grant	Restricted Fire Grant	Convention Bureau	Recreation	Tourism	Total
		7100.193	7100.193	7100.193								7100.193		7100.065	7100.153	7100.192	7100.028	7100.029	
Pocomoke	100.1902.100	\$ 465,000										\$ 32,490			\$ 55,000				\$ 552,490
Berlin	100.1902.110	\$ 465,000			\$ 39,875										\$ 214,000				\$ 718,875
Snow Hill	100.1902.120	\$ 465,000	\$ 235,000			\$ 50,000						\$ 32,490			\$ 73,000				\$ 855,490
Ocean City	100.1902.130	\$ 2,552,250		\$63,806				\$ 77,000	\$ 14,180	\$ 80,000	\$ 100,000				\$ 183,000	\$ 50,000	\$ 100,000	\$ 400,000	\$ 3,620,236
Ocean Pines Assoc.	100.1902.190													\$ 475,000	\$ 42,000		\$ 10,000		\$ 527,000
TOTAL	TOTALS	\$ 3,947,250	\$ 235,000	\$ 63,806	\$ 39,875	\$ 50,000	\$ -	\$ 77,000	\$ 14,180	\$ 80,000	\$ 100,000	\$ 64,980	\$ -	\$ 475,000	\$ 567,000	\$ 50,000	\$ 110,000	\$ 400,000	\$ 6,274,091
													\$ 4,672,091	\$ 475,000	\$ 567,000	\$ 50,000	\$ 110,000	\$ 400,000	\$ 6,274,091

GRANTS TO TOWNS - FY2023
Request - Pocomoke City

	Pocomoke City FY22 Approved	Pocomoke City FY23 Request
<u>COUNTY GRANTS TO TOWNS</u>		
Unrestricted Grant	465,000	465,000
Infrastructure Grant	32,490	46,807
(1) Ambulance Grant- Vol Fire Co ***Included in 1105 Budget	693,779	686,832
Restricted Fire Grant	55,000	78,000
	1,246,269	1,276,639
* Cnty Grant Vol. Fire Dept - based on code	221,660	221,341
(2) Supplemental Cnty Grant Vol. Fire Dept	28,340	28,659
Sub-Total County Grants & Debt	1,496,269	1,526,639
Tourism Marketing On-Behalf	4,500	4,500
(3) Loan for demolition, removal and remediation of the buildings on the proposed site of the library project		295,000
<u>SHARED REVENUES</u>		
* Income Tax	265,000	265,000
* Liquor License Distribution	7,031	7,031
	272,031	272,031
<u>STATE AID PASS THRU</u>		
* Fire Co. Aid-State Pass Thru Vol Fire-est	33,118	31,937
* Fire Co. Aid-State Pass Thru Towns-est	18	520
TOTAL	\$ 1,805,936	\$ 1,835,627

* Mandated by State or County Code

(1) Ambulance Grant calculated FY2023 rates based on CY2021 runs

(2) Fire Grant supplement approved from General Fund FY14-FY22

(3) Loan from fund balance

GRANTS TO TOWNS - FY2023
Request - Berlin

	Berlin <u>FY22 Approved</u>	Berlin <u>FY23 Request</u>
<u>COUNTY GRANTS TO TOWNS</u>		
Unrestricted Grant	465,000	465,000
Rails -to-Trails funds to offset grant	39,875	73,796
Flower Street Roundabout - Phase One		122,000
Restricted Fire Grant	214,000	218,000
	718,875	878,796
* Cnty Grant Vol. Fire Dept	221,660	221,341
(1) Supplemental Cnty Grant Vol. Fire Dept	28,340	28,659
(2) Ambulance Grant- Vol Fire Co ***Included in 1105 Budget	842,135	868,220
	1,092,135	1,118,220
Sub-Total County Grants & Debt	1,811,010	1,997,016
Tourism Marketing On-Behalf	4,500	4,500
<u>SHARED REVENUES</u>		
* Income Tax	537,000	537,000
* Liquor License Distribution	20,438	20,438
	557,438	557,438
<u>STATE AID PASS THRU</u>		
* Fire Co. Aid-State Pass Thru Vol Fire-est	33,119	31,937
* Fire Co. Aid-State Pass Thru Towns-est	10,801	10,674
TOTAL	\$ 2,416,868	\$ 2,601,565

* Mandated by State or County Code

(1) Fire Grant supplement approved from General Fund FY14-FY22

(2) Ambulance Grant calculated FY2023 rates based on CY2021 runs

GRANTS TO TOWNS - FY2023
Request - Snow Hill

	Snow Hill FY22 Approved	Snow Hill FY23 Request
<u>COUNTY GRANTS TO TOWNS</u>		
Unrestricted Grant	465,000	465,000
Unrestricted Grant increase		35,000
Other Grants - in lieu	200,000	200,000
Other Grants - in lieu Aerator	35,000	
Other Grants - in lieu Bikeways Plan		50,000
Wastewater system inflow & infiltration	50,000	
Wastewater Treatment probes		225,000
Infrastrure Grant	32,490	46,807
Restricted Fire Grant	73,000	80,000
	855,490	1,101,807
* Cnty Grant Vol. Fire Dept	221,660	221,341
(1) Supplemental Cnty Grant Vol. Fire Dept	28,340	28,659
(2) Ambulance Grant- Vol Fire Co ***Included in 1105 Budget	741,799	703,922
	991,799	953,922
Sub-Total County Grants & Debt	1,847,289	2,055,729
Tourism Marketing On-Behalf	4,500	4,500
<u>SHARED REVENUES</u>		
Income Tax	139,000	139,000
* Liquor License Distribution	4,688	4,688
	143,688	143,688
<u>STATE AID PASS THRU</u>		
* Fire Co. Aid-State Pass Thru Vol Fire-est	33,119	31,937
* Fire Co. Aid-State Pass Thru Towns-est	2,234	2,288
TOTAL	\$ 2,030,830	\$ 2,238,142

* Mandated by State or County Code

(1) Fire Grant supplement approved from General Fund FY14-FY22

(2) Ambulance Grant calculated FY2023 rates based on CY2021 runs

GRANTS TO TOWNS - FY2023

Request 3/1/22 - Ocean City

	Ocean City FY22 Approved	Ocean City FY23 Request
COUNTY GRANTS TO TOWNS		
Ocean City Unrestricted Grant	2,552,250	2,616,056
Unrestricted Grant Grant increase 2.5%	63,806	65,401
Convention Bureau	50,000	50,000
Recreation Grant	100,000	100,000
Tourism Marketing	400,000	400,000
Other Grants - Park & Ride	80,000	80,000
OC Fire Marshall new robot for bomb squad	77,000	
OCPD Avilion Mobile camera with mast	14,180	
Downtown Redevelopment	100,000	125,000
Restricted Fire Grant	183,000	201,000
	3,620,236	3,637,457
Ocean City MOU Additional Request	-	-
Sub-Total	3,620,236	3,637,457
(1) Ambulance Grant ***Included in 1105 budget	1,659,655	1,744,529
(1) EMS Services to WOC	323,350	365,182
* Cnty Grant Vol. Fire Dept-General Fund Bgt	221,660	221,341
(2) Supplemental Cnty Grant Vol. Fire Dept	28,340	28,659
Ambulance Grant- Vol Fire Co	n/a	n/a
DEBT SERVICE FOR BENEFIT OF OCEAN CITY		
Beach Maintenance-DNR Fund	460,000	490,000
	2,693,005	2,849,711
Sub-Total County Grants & Debt	6,313,241	6,487,168
Tourism Marketing On-Behalf	270,000	270,000
SHARED REVENUES		
* Income Tax	1,359,000	1,359,000
* Bingo License Receipts	200	200
* Liquor License Distribution	310,000	310,000
	1,669,200	1,669,200
STATE AID PASS THRU		
* Fire Co. Aid-State Pass Thru Vol Fire-est	33,119	31,937
* Fire Co. Aid-State Pass Thru Towns-est	35,464	34,800
TOTAL	\$ 8,321,024	\$ 8,493,105

* Mandated by State or County Code

(1) Ambulance Grant calculated FY2023 rates based on CY2021 runs

(2) Fire Grant supplement approved from General Fund FY14-FY22

GRANTS TO TOWNS - FY2023
Request - Ocean Pines Association

	<u>Ocean Pines FY22 Approved</u>	<u>Ocean Pines FY23 Request</u>
<u>COUNTY GRANTS TO TOWNS</u>		
County Street Grants By Agreement	122,942	131,463
Roads & Bridge Repairs		150,000
Recreation Grant	10,000	40,000
Tourism		25,000
Police Aid	475,000	550,000
Restricted Fire Grant	42,000	66,000
	649,942	962,463
* Cnty Grant Vol. Fire Dept	221,660	221,341
(1) Supplemental Cnty Grant Vol. Fire Dept	28,340	28,659
(2) Ambulance Grant- Vol Fire Co ***Included in 1105 Budget	623,990	619,940
	873,990	869,940
Sub-Total County Grants & Debt	1,523,932	1,832,403
<u>STATE AID PASS THRU</u>		
* Fire Co. Aid-State Pass Thru Vol Fire-est	33,119	31,937
TOTAL	\$ 1,557,051	\$ 1,864,340

* Mandated by State or County Code

(1) Fire Grant supplement approved from General Fund FY14-FY22

(2) Ambulance Grant calculated FY2023 rates based on CY2021 runs

ITEM 8

FY2023 Capital by Department											5/5/2022
Page #	Dept.	Acct. Number			Replace/ New	\$ Request	\$ Funded as of 5/5/22	Comments	Model Yr to Replace	Estimated Miles 6/30/22	Request Description
Capital Request -FY2023											
One-Time Capital Request FY2023											
Development Review & Permitting											
12		1008.9010.010	vehicle	SUV	R	\$ 24,000	\$ 24,000	General Fund	2009	154,585	estimated annual repair \$2,500
Emergency Services											
13		1102.044.9010.010	vehicle	F-250 Super Duty	R	\$ 41,000	\$ 41,000	General Fund	2005	107,000	estimated annual repair \$3,000
14		1102.044.9010.010	vehicle	F-250 Super Duty	R	\$ 41,000	\$ 41,000	General Fund	2005	123,000	estimated annual repair \$3,000
15		1102.044.9010.010	vehicle	vehicle equipment for replacement vehicles	R	\$ 30,000	\$ 30,000	General Fund			vehicle equipment for 2 replacement vehicles
16		1102.044.9010.020	equip	Service monitor for radio shop	N	\$ 79,000	\$ 79,000	General Fund			Diagnostic tool for radios
Maintenance											
17		1201.9010.010	vehicle	3/4 Ton Pick Up Truck	R	\$ 42,000	\$ 42,000	General Fund	2005	195,000	Used for grounds maintenance and snow plowing
18		1201.9010.010	trailer	Enclosed Box Trailer	R	\$ 12,500	\$ 12,500	General Fund	2005		Replace 16 year old enclosed trailer with rotted floor
Roads											
19		1202.9010.010	vehicle	2500 Extended Cab 4x4 plow	R	\$ 56,300	\$ 56,300	General Fund	2005	Out of Service	4x4 Pick-Up with Snow Plow
20		1202.9010.010	vehicle	6 Wheel Dump Truck plow	R	\$ 146,010	\$ 146,010	General Fund	2007	190,000	6 Wheel w/10' Stainless Dump Body and Plow
21		1202.9010.070	equip	Long Reach Mower	R	\$ 242,017	\$ 242,017	General Fund	1999	5616 hours	estimated annual repair \$5,500
22		1202.9010.070	equip	Skid Steer	R	\$ 20,035	\$ 20,035	General Fund	2003	5588 hours	This is the estimated cost for the first payment of a 5 year lease
Recycling											
23		1206.9010.060	equip	Forklift	R	\$ 17,000	\$ 17,000	General Fund	2005		This is the estimated cost for the first payment of a 5 year lease
Recreation Department											
24		1601.9010.060	equip	Pole Vault System	R	\$ 27,000	\$ 27,000	General Fund			Existing equipment has exceeded its standard usage age
Parks Department											
25		1602.9010.060	equip	Field Painting Robot	N	\$ 16,000	\$ 16,000	General Fund			Tiny mobile robot second year capital lease payment
26		1602.9010.070	equip	72" Diesel Zero Turn Lawn Mower	R	\$ 16,666	\$ 16,666	General Fund			Lawnmower needed to maintain grounds at parks and boat landings, in order to keep maint costs down.
27		1602.9010.070	equip	72" Diesel Zero Turn Lawn Mower	R	\$ 16,666	\$ 16,666	General Fund			Lawnmower needed to maintain grounds at parks and boat landings, in order to keep maint costs down.
28		1602.9010.070	equip	72" Diesel Zero Turn Lawn Mower	R	\$ 16,668	\$ 16,668	General Fund			Lawnmower needed to maintain grounds at parks and boat landings, in order to keep maint costs down.
			Total FY2023 General Fund			\$ 843,862	\$ 843,862				
FY23 General Fund - Not funded											
Sheriff's Office											
29		1101.030.9010.070	vehicle	Armored Rescue Vehicle	N	\$ 324,401	\$ -				to be used for rescue of victims in hostage situations, adverse weather & protect deputies in hazard situations. Working to secure grant to cover half of cost of vehicle
			Requested Capital			\$ 1,778,263	\$ 1,453,862				

BOARD OF EDUCATION OF WORCESTER COUNTY

REVENUES

REVENUE SOURCE	APPROVED FY 22	REQUESTED FY 23	COMMITTEE REVIEW
UNRESTRICTED REVENUES			
COUNTY			
Appropriation - Current Expense	\$96,041,968	\$99,985,947	\$99,985,947
STATE (Thornton Funding) *			
Foundation Program	7,019,022	7,980,405	
Special Education	1,651,336	2,166,970	
Transportation	3,392,268	3,697,479	
Compensatory Education	7,827,456	7,993,597	
Limited English Proficiency	412,622	448,740	
OTHER			
Tuition	70,000	70,000	
Other	80,000	80,000	
Prior Year's Fund Balance**	567,011	567,011	
Restricted Programs Reimbursements	75,452	75,452	
TOTAL UNRESTRICTED REVENUE	\$117,137,135	\$123,065,601	\$123,065,601
OTHER REQUESTS - COUNTY			
RECURRING			
Appropriation - Technology	\$200,000	\$200,000	200,000
Appropriation - Capital Outlay	100,000	100,000	100,000
NONRECURRING			
Appropriation - Technology	0	0	0
Appropriation - School Construction *FUNDED THROUGH FUND BALANCE	295,800	205,000	0
OTHER			
Appropriation - Retirement Expenses	660,253	697,658	697,658
Appropriation - County Share of Teacher Pension	***	***	
TOTAL OTHER REQUESTS - COUNTY	\$1,256,053	\$1,202,658	997,658
TOTAL COUNTY APPROPRIATION	97,298,021	101,188,605	100,983,605
TOTAL BUDGET - ALL FUNDS	\$118,393,188	\$124,268,259	\$124,063,259

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

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

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

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

BOARD OF EDUCATION OF WORCESTER COUNTY

FY23 TOTAL BUDGET SUMMARY BY CATEGORY AND OBJECT OF EXPENDITURE

	SALARY	CONTRACTED SERVICES	SUPPLIES AND MATERIALS	OTHER CHARGES	EQUIPMENT	TUITION TRANSFERS	FY2023 PROPOSED BUDGET	FY2023 COMMITTEE REVIEW	FY2023 PROPOSED COMMITTEE REVIEW BUDGET
ADMINISTRATION	1,632,703	177,242	30,382	45,710	1,102		1,887,139		1,887,139
INSTRUCTIONAL SUPPORT SERVICES	8,345,329	85,263	137,537	61,200	5,000		8,634,329		8,634,329
INSTRUCTIONAL SALARIES	50,670,916						50,670,916		50,670,916
TEXTBOOKS & CLASSROOM SUPPLIES			2,727,738				2,727,738		2,727,738
OTHER INSTRUCTIONAL COSTS		523,647		306,875	85,395	50,000	965,917		965,917
SPECIAL EDUCATION	11,769,852	403,000	185,000	40,011	22,000	128,000	12,547,863		12,547,863
STUDENT PERSONNEL SERVICES	390,231	750	1,890	283			393,154		393,154
HEALTH SERVICES	1,122,456	252	8,118	750	1,000		1,132,576		1,132,576
STUDENT TRANSPORTATION	375,552	6,845,893	9,636	93,084			7,324,165		7,324,165
OPERATION OF PLANT	4,092,587	532,690	401,120	3,705,298	42,300		8,773,995		8,773,995
MAINTENANCE OF PLANT	812,380	93,738	229,360	650	37,745		1,173,873		1,173,873
FIXED CHARGES				26,702,964			26,702,964	1,000,000	27,702,964
CAPITAL PLANNING	128,664	450	1,552	306			130,972		130,972
BOE REDUCTION FROM A TBD CATEGORY								(1,000,000)	(1,000,000)
PROPOSED FY23	\$ 79,340,670	\$ 8,662,925	\$ 3,732,333	\$ 30,957,131	\$ 194,542	\$ 178,000	\$ 123,065,601	\$ -	\$ 123,065,601
OTHER REQUESTS									
TECHNOLOGY PROGRAM							200,000		200,000
CAPITAL OUTLAY							100,000		100,000
SCHOOL CONSTRUCTION (FUND BALANCE)							205,000	(205,000)	-
COUNTY SHARE OF TEACHER PENSION						*			
RETIREMENT EXPENSES							697,658		697,658
TOTAL OTHER REQUESTS							\$ 1,202,658	\$	\$ 1,202,658
							TOTAL	\$	\$ 124,063,259

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

12 - FIXED CHARGES

ACCOUNT DESCRIPTION	EXPENDED FY21	APPROVED FY22	REQUESTED FY23	Committee Review
<u>OTHER CHARGES</u>				
TUITION & RECERTIFICATION EXPENSES	\$780,910	\$543,300	\$543,300	
Reimbursement to employees for graduate courses at colleges and universities per the terms of the Negotiated Agreement and to meet State certification requirements.				
CRIMINAL BACKGROUND CHECKS	2,842	6,149	6,149	
As required by State law, all new employees must be finger printed and have a criminal background check completed.				
INSURANCE - BLANKET	56,795	59,904	59,904	
Includes the cost of general liability insurance as well as legal, cosmetology, and nurses' liability and fidelity bonds				
INSURANCE - WORKER'S COMPENSATION	438,635	265,387	440,387	
This account funds the cost of worker's compensation insurance required by law for school system employees				
<i>Increased by an amount which correlates to the approved salary package, additional positions, and rate increase related to claims.</i>				
Transfer from Health Insurance	\$175,000			
INSURANCE - LIFE	130,184	109,794	109,794	
Life insurance for employees per negotiated agreement				
RETIREMENT COSTS - LOCAL SHARE	165,563	202,529	202,529	
Includes the State guidelines for positions such as adult education teachers and bus assistants, which are not eligible for State funding for the employer's share of pension costs. This includes increase for the new pension system administrative fee.				
SOCIAL SECURITY	5,258,941	5,367,642	5,687,779	
Includes the costs of the employer's share of social security and Medicare tax for all locally funded school system employees.				
<i>Increased by an amount which correlates to the negotiated salary package.</i>				
Transfer from Health Insurance (FY23 Salary)	\$320,137			
MEDICAL INSURANCE	13,434,549	15,127,454	14,407,317	
Current health plan based upon current enrollment				
Transfer to Social Security (FY 23 Salary)	(\$320,137)			
Transfer to Workman's Compensation	(\$175,000)			
Transfer to Local Share To Pension	(\$225,000)			
UNEMPLOYMENT INSURANCE	98,223	15,500	15,500	
Cost of unemployment insurance including hearings, appeals, and administration of claims.				
OTHER POST EMPLOYMENT BENEFITS (OPEB)	2,600,000	2,868,146	2,868,146	3,868,146
This funding will be remitted to Worcester County to assist in funding the OPEB liability.				
LOCAL SHARE OF TEACHER PENSION	2,358,578	2,137,159	2,362,159	
Effective in FY12, the state of Maryland voted to pass a portion of the cost of the teacher pensions back to local school systems. Prior to FY 12, teacher pensions had been funded completely by the state.				
Transfer from Health Insurance	\$225,000			
TOTAL FIXED CHARGES	\$25,325,220	\$26,702,964	\$26,702,964	27,702,964

**SCHOOL CONSTRUCTION PROJECTS
FY 2023**

	PROPOSED FY 23	COMMITTEE REVIEW
Feasibility Study (Buckingham Elementary School)	\$125,000	* \$0
New Roof Design Fees (Snow Hill Middle & Cedar Chapel Special School)	80,000	* \$0
TOTAL:	\$205,000	* \$0

* INCLUDED IN WORCESTER COUNTY COMMISSIONERS FUND BALANCE

Exhibit 2
Fiscal 2023 Local Effort
(\$ in Millions)

<u>County</u>	<u>Current Law</u>			<u>Under the Bill</u>	
	<u>Maintenance of Effort</u>	<u>Local Share¹</u>	<u>Minimum Required Local Appropriation</u>	<u>Minimum Required Maintenance of Effort²</u>	<u>Change in Minimum Appropriation</u>
Allegany	\$31.5	\$21.1	\$31.5	\$31.9	\$0.4
Anne Arundel	774.4	600.3	774.4	784.7	10.3
Baltimore City	274.4	313.3	313.3	275.5	0.0
Baltimore	846.6	714.3	846.6	888.3	41.7
Calvert	132.6	74.2	132.6	134.7	2.1
Caroline	16.1	15.1	16.1	16.1	0.0
Carroll	197.1	126.8	197.1	204.6	7.5
Cecil	89.2	75.2	89.2	89.2	0.0
Charles	193.6	127.2	193.6	200.7	7.1
Dorchester	20.9	20.7	20.9	20.9	0.0
Frederick	307.3	227.4	307.3	316.3	9.1
Garrett	28.4	25.6	28.4	28.7	0.3
Harford	274.3	203.3	274.3	293.8	19.5
Howard	604.8	359.6	604.8	628.3	23.5
Kent	18.1	16.6	18.1	18.6	0.5
Montgomery	1,721.7	1,320.3	1,721.7	1,752.7	31.0
Prince George's	720.5	797.0	797.0	766.8	0.0
Queen Anne's	62.2	48.2	62.2	62.6	0.4
St. Mary's	108.4	81.9	108.4	114.5	6.1
Somerset	10.5	8.6	10.5	10.5	0.0
Talbot	43.2	45.9	45.9	43.9	0.0
Washington	106.8	86.8	106.8	106.8	0.0
Wicomico	49.1	42.3	49.1	49.1	0.0
Worcester	97.1	63.1	97.1 *	97.1 *	0.0
Total	\$6,728.7	\$5,414.8	\$6,846.8	\$6,936.3	\$159.5

¹ Excludes local retirement costs. Reflects local share relief provisions.

² As enumerated within the bill.

Source: Department of Legislative Services

RESTRICTED PROGRAMS - LOCAL, STATE AND FEDERAL

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

TOTAL ANTICIPATED RESTRICTED FUNDING	\$29,043,332	
	ACTUAL	ESTIMATED
	FY 22	FY 23
<u>FEDERAL FUNDS</u>		
Title I Educationally Disadvantaged	\$1,766,870	\$1,767,000
Title III Language Acquisition	17,920	17,000
Special Education	2,100,000	2,100,000
JR ROTC Program	118,000	118,000
Title IIA, Systems of Support for Excellent Teaching & Leading	219,607	219,000
Career & Technology Education	81,892	81,000
Adult Education	50,557	50,000
Title IV Student Support and Academic Enrichment	142,551	142,000
ESSER I	1,565,973	0 *
ESSER II Grant	1,941,000	3,500,000 *
ESSER III Grant	2,399,400	12,000,000 *
<u>STATE FUNDS</u>		
Judy Hoyer Early Childcare And Education	330,000	330,000
Adult Education	182,387	182,000
Blueprint for Maryland's Future	868,084	
Pre-Kindergarten		936,033
Concentration of Poverty		779,493
College & Career Ready (CCR)		103,345
Transitional Supplemental Instruction		102,042
National Board Certified		14,782
Student Tutoring, Summer School, Trauma/Behavior	841,892	
Teachers Retirement & Pension	7,060,000	6,551,637
<u>LOCAL FUNDS</u>		
Pocomoke Middle School Grant (FUNDED THROUGH FUND BALANCE)	50,000	50,000
TOTAL RESTRICTED REVENUE	\$19,736,133	\$29,043,332

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

TEL: 410-632-1194
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WEB: www.co.worcester.md.us



COMMISSIONERS
JOSEPH M. MITRECIC, PRESIDENT
THEODORE J. ELDER, VICE PRESIDENT
ANTHONY W. BERTINO, JR.
MADISON J. BUNTING, JR.
JAMES C. CHURCH
JOSHUA C. NORDSTROM
DIANA PURNELL

OFFICE OF THE
COUNTY COMMISSIONERS

Worcester County

GOVERNMENT CENTER
ONE WEST MARKET STREET • ROOM 1103

SNOW HILL, MARYLAND

21863-1195

May 4, 2022

WESTON S. YOUNG, P.E.
CHIEF ADMINISTRATIVE OFFICER
JOSEPH E. PARKER, III
DEPUTY CHIEF ADMINISTRATIVE OFFICER
ROSCOE R. LESLIE
COUNTY ATTORNEY

TO: Worcester County Commissioners

FROM: Weston S. Young, Chief Administrative Officer

SUBJECT: FY2023 Salary Increase for County Employees

Classified and Non-Classified Employees:

The attraction and retention of our workforce is of utmost importance to provide a high level of service to the citizens of Worcester County. In an attempt to stay competitive and address rising inflationary pressures on our employees, this fiscal year 2023 requested budget includes a 4% Cost of Living Adjustment and one step increase. This salary package request is comparable to what is being proposed for the Board of Education employees and totals \$2,128,301.

Fund Balance and Debt

Reserve Fund

Resolution 21-24 Amending Policy on Reserve Fund attached.

Fiscal Year 2022 Expense budget \$216,509,211

12% required \$25,981,106

12% actual \$25,981,106

Fiscal Year 2023 Expense budget request \$227,793,210

12% required \$27,335,186

12% actual \$25,981,106

Transfer Due: \$1,354,080 from assigned funds

Budget Stabilization

Estimated use of Budget Stabilization available for FY22 & beyond = \$15,277,013

RESOLUTION NO. 21-24**Resolution Amending Policy on Reserve Fund****Recitals:**

- A. The County Commissioners of Worcester County has established a Reserve Fund for contingency and emergency situations as determined by the County Commissioners;
- B. From time to time, the County Commissioners amend policies related to the Reserve Fund; and
- C. Based on recommendations from bond rating agencies and industry practices, the County Commissioners have decided to amend its policy to raise the Reserve Fund.

Now, Therefore, Be It Resolved by the County Commissioners of Worcester County, Maryland that the policies on the County's Reserve Fund are amended as follows:

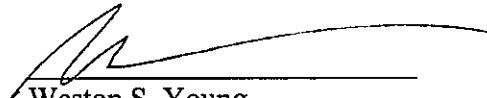
- 1. The Reserve Fund Balance must be maintained at a minimum level equal to 12% of the budgeted General Fund expenditures.
- 2. If the Reserve Fund is drawn below 12% of the budgeted General Fund expenditures, the fund should be replenished from revenues in the General Fund within two years to a level of 12% of the budgeted General Fund expenditures.
- 3. The existence of emergency or contingency conditions for use of the funds is determined by the County Commissioners.

And Be It Further Resolved that this Resolution shall be effective immediately upon its passage.

Passed and Adopted this 2nd day of November, 2021.


Attest:

Worcester County Commissioners




Weston S. Young
Chief Administrative Officer


Joseph M. Mitrecic
President



Theodore J. Elder
Vice-President

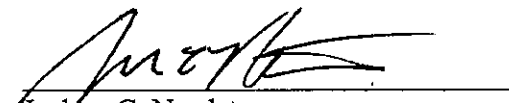


Anthony W. Bertino, Jr.
Commissioner



Madison J. Bunting, Jr.
Commissioner

James C. Church
Commissioner



Joshua C. Nordstrom
Commissioner

Diana Purnell
Commissioner

FY2022 Fund Balance

5/4/2022

FY2022 Year End Estimate:	surplus/ (shortfall)
Other Taxes (Transfer + Recordation)	7,000,000
Interest on Investments	(125,000)
Income Tax	7,000,000
Liquor Licenses	150,000
Jail Use ICE Housing	(1,100,000)
Salary Savings	1,000,000
Property Taxes (excluding tax sale)	750,000
estimated surplus 6/30/22	<u>\$ 14,675,000</u>

FY23 Fund Balance expenditures from FY22 surplus:

Reserve to meet 12%	1,354,080
OPEB reconciliation to FY22 income tax	1,556,000
Board of Ed - Buckingham Feasibility	125,000
Board of Ed - Roof Design SHM CCSS	80,000
Board of Ed -PMS evening program	50,000
Wor-Wic Applied Technology Building	416,777
Roads - Paving	500,000
Total	<u>\$ 4,081,857</u>

FY22 surplus (shortfall)	<u><u>\$ 10,593,143</u></u>
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DEBT SERVICE CURRENT AND ESTIMATED FUTURE

5/5/2022

Current Debt	FY21/22	FY22/23	FY23/24	FY24/25	FY25/26	FY26/27
2015 Refi Bond - WTHS	2,500,100	2,499,000	-	-	-	-
2015 Refi - PHS	3,106,000	3,116,100	3,121,200	-	-	-
2013 Cors Pension Bond	393,985	396,860	399,485	396,923	403,110	404,605
2004 MDE Water Quality Loan	29,471	-	-	-	-	-
2014 SHHS Add/Renovation Bond	3,770,431	3,742,931	3,719,931	3,715,931	3,714,681	3,781,281
2015 Bond - Radio Sys/Berlin Cap/Closure	795,120	795,627	798,670	796,134	799,462	808,631
2019 Bond	3,092,825	3,097,825	3,093,450	3,099,450	3,095,575	3,091,825
Future Debt						
2022 Bond (Est. \$37.2M @ 2.25% incl. SDMS/Sports/Jail)	-	-	3,000,000	3,000,000	3,000,000	3,000,000
TOTAL DEBT SERVICE	13,687,932	13,648,343	14,132,736	11,008,438	11,012,828	11,086,342
POTENTIAL DEBT SERICE	\$ 13,687,932	\$ 13,648,343	\$ 14,132,736	\$ 11,008,438	\$ 11,012,828	\$ 11,086,342

Total Debt Service Per Above	\$ 13,687,932	\$ 13,648,343	\$ 14,132,736	\$ 11,008,438	\$ 11,012,828	\$ 11,086,342
Less: Prior Year Debt Service	(13,935,669)	(13,687,932)	(13,648,343)	(14,132,736)	(11,008,438)	(11,012,828)
Net Change in Debt Service from Prior Year	(247,737)	(39,589)	484,393	(3,124,298)	4,390	73,514
Casino rev transfer in - Casino Fund (see below)	(2,500,100)	(2,499,000)	-	-	-	-
Net change in funding needed	(250,437)	(38,489)	2,983,393	(3,124,298)	4,390	73,514

Casino Fund	FY22	FY23	FY24	FY25	FY25	FY26
Pr Year Beg Balance	\$ 1,619,053	\$ 1,062,779	\$ 1,354,905	\$ 4,859,939	\$ 8,485,378	\$ 12,241,984
Casino Revenue FY**	3,300,000	3,399,000	3,500,970	3,605,999	3,714,179	3,825,604
Interest	1,619	2,126	4,065	19,440	42,427	73,452
Capital PS expenditures****	(1,357,793)	(610,000)	-	-	-	-
WTHS Debt Pmt***	(2,500,100)	(2,499,000)	-	-	-	-
Year End Balance	\$ 1,062,779	\$ 1,354,905	\$ 4,859,939	\$ 8,485,378	\$ 12,241,984	\$ 16,141,040

** Revenue Estimate

***Final year of WTHS debt service is FY22/23

****FY22 amount was originally budgeted in FY21 but the purchases were postponed due to Covid. FY23 amount is for 10 public safety vehicles.