

TALBOT COUNTY, MARYLAND

COURT HOUSE
11 N. WASHINGTON STREET, SUITE 9
EASTON, MARYLAND 21601

FAX: 410-770-8006 TTY: 410-822-8735

MEMORANDUM

TO:

FINANCE OFFICE

PHONE: 410-770-8020

County Council

Clay Stamp, County Manager

FROM:

Martha Darling Sparks, Finance Director

Martha Darling Sparks

DATE:

April 19, 2024

RE:

4th Quarter Transfers

In accordance with Section 615 of the Talbot County Charter, which states:

Transfers between agencies of the county government and within the same fund of the current expense budget may be made only during the last quarter of the fiscal year and only on the recommendation of the County Manger and with the approval of the Council.

Attached is a list of 4th Quarter Transfers that focus on the purchase of capital outlay items. There were some capital outlay items requested as part of the FY25 budget that were later determined could be purchased with FY24 appropriations within the guidance of Section 615 and Council's approval. The approval of this request will ensure that Departments have the ability to order and receive these capital outlay items by June 30, 2024. Also included in this transfer are capital outlay items previously approved by Council through the use of Contingency Reserves.

I will be presenting an additional 4th Quarter Transfer request to Council at a later date that will focus on the Salary and Benefits and Operating Expenses of each department. Finance will be working with the departments to ensure accurate estimates of expenses throughout the end of the fiscal year.

Please contact me if you have any questions

		Budget FY 2024	4th Q Transfers #1	4th Q Transfers #2	Revised Budget FY24
County Council	_				
Salaries & Benefits	\$	150,714			150,714
Operating Expense		68,100			68,100
Circuit Court					
Salaries & Benefits		311,813			311,813
Operating Expense		44,166			44,166
Capital Outlay		569	85,700		86,269
Court Stenographer					
Salaries & Benefits		123,547			123,547
Operating Expense		-			
Circuit Court Family Services					
Salaries & Benefits		108,083			108,083
Operating Expense		179,500			179,500
Circuit Court Problem Solving Court					
Salaries & Benefits		138,865			138,865
Operating Expense		82,066			82,066
Orphans' Court					
Salaries & Benefits		50,254			50,254
Operating Expense		2,500			2,500
State's Attorney					
Salaries & Benefits		1,308,946			1,308,946
Operating Expense		83,600			83,600
Capital Outlay		-	4,200		4,200
Victim-Witness Program					
Salaries & Benefits		214,659			214,659
Operating Expense		11,315			11,315
Law Library					
Operating Expense		18,750			18,750
County Administration					
Salaries & Benefits		1,092,429			1,092,429
Operating Expense		301,600			301,600
Board of Supervisors of Elections					
Salaries & Benefits		514,684			514,684
Operating Expense		332,786			332,786
Registration and Election					
Salaries & Benefits		81,100			81,100
Operating Expense		7,200			7,200

Finance Office 1,074,192 1,074,192 Operating Expense 551,574 551,574 Assessment Office 200,000 200,000 County Attorney 8 200,000 Salaries & Benefits 69,936 69,936 Operating Expense 193,775 193,775 Police Accountability Board Salaries & Benefits 36,692 36,692 Operating Expense 14,000 16,000 Planning & Zoning 8 273,975 Salaries & Benefits 96,824 96,824 Operating Expense 273,975 273,975 Capital Outlay 32,550 32,550 Board of Appeals 108,641 108,641 Salaries & Benefits 10,75 10,75 County Buildings Maintenance Salaries & Benefits 503,555 50,955 Operating Expense 146,800 122,350 16,350 Library Maintenance Salaries & Benefits 47,000 122,350 146,800 <th colspa<="" th=""><th></th><th>Budget FY 2024</th><th>4th Q Transfers #1</th><th>4th Q Transfers #2</th><th>Revised Budget FY24</th></th>	<th></th> <th>Budget FY 2024</th> <th>4th Q Transfers #1</th> <th>4th Q Transfers #2</th> <th>Revised Budget FY24</th>		Budget FY 2024	4th Q Transfers #1	4th Q Transfers #2	Revised Budget FY24
Salaries & Benefits 1,074,192 Operating Expense 551,574 Capital Outlay - Assessment Office 200,000 County Attorney 8alaries & Benefits 69,936 Salaries & Benefits 69,936 69,936 Operating Expense 193,775 193,775 Police Accountability Board Salaries & Benefits 36,692 36,692 Operating Expense 14,000 14,000 Planning & Zoning 23,3975 273,975 Salaries & Benefits 968,824 968,824 Operating Expense 273,975 273,975 Capital Outlay - 273,975 Capital Outlay - 32,550 Board of Appeals Salaries & Benefits 108,641 96,824 Operating Expense 32,550 1,075 Distoric Preservation Commission Operating Expense 1,075 1,075 County Buildings Maintenance Operating Expense 362,080 362,080	Finance Office					
Operating Expense Capital Outlay 551,574 Assessment Office Operating Appropriation 200,000 County Attorney Salaries & Benefits 69,936 69,936 69,936 69,936 69,936 69,936 69,936 79,837,75 Operating Expense 193,775 Police Accountability Board Salaries & Benefits 36,692 Operating Expense 14,000 14,000 Planning & Zoning 36,892 73,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273		1,074,192			1,074,192	
Capital Outlay Capital Outlay Capital Outlay Capital Operating Appropriation Capital Operating Appropriation Capital Operating Appropriation Capital Operating Expense Capital Outlay Capital Outl	Operating Expense					
Operating Appropriation 200,000 County Attorney 8 Jalaries & Benefits 69,936 69,936 Operating Expense 193,775 193,775 Police Accountability Board Salaries & Benefits 36,692 36,692 Operating Expense 14,000 14,000 Planning & Zoning Salaries & Benefits 968,824 968,824 Operating Expense 273,975 273,975 Capital Outlay 2 32,595 Salaries & Benefits 108,641 108,641 Operating Expense 1,075 1,075 Historic Preservation Commission Operating Expense 1,075 1,075 County Buildings Maintenance Salaries & Benefits 503,555 503,555 Operating Expense 362,080 362,080 Capital Outlay 47,000 122,350 16,800 Library Maintenance Operating Expense 146,800 20,240 20,240 Salaries & Benefits 4		-				
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Salaries & Benefits 69,936 69,936 Operating Expense 193,775 193,775 Police Accountability Board Salaries & Benefits 36,692 36,692 Operating Expense 14,000 14,000 Palaries & Benefits 968,824 968,824 Operating Expense 273,975 273,975 Capital Outlay - - Board of Appeals Salaries & Benefits 108,641 108,641 Operating Expense 32,550 32,550 Historic Preservation Commission Operating Expense 1,075 1,075 County Buildings Maintenance Salaries & Benefits 503,555 50,3555 Operating Expense 362,080 362,080 Capital Outlay 47,000 122,350 Library Maintenance Operating Expense 146,800 146,800 Information Technology Salaries & Benefits 447,547 447,547 Operating Expense <	Operating Appropriation	200,000			200,000	
Operating Expense 193,775 Police Accountability Board Salaries & Benefits Operating Expense 36,692 14,000 Planning & Zoning Salaries & Benefits Operating Expense 968,824 273,975 273,975 Capital Outlay Board of Appeals Salaries & Benefits Operating Expense 273,975 273,975 Salaries & Benefits Operating Expense 108,641 0 perating Expense Salaries & Benefits Operating Expense 1,075 County Buildings Maintenance Salaries & Benefits Operating Expense 362,080 362,080 362,080 362,080 Capital Outlay 362,080 47,000 122,350 Library Maintenance Operating Expense 146,800 146,800 Information Technology Salaries & Benefits Adv.,547 Operating Expense 202,400 Capital Outlay 447,547 Operating Expense 202,400 Capital Outlay 359,302 359,302 Insurance Operating Expense 2237,400 324,320 359,302 Insurance Operating Expense Salaries & Benefits Adv.,547 Operating Expense 237,400 324,320 359,302 Insurance Operating Expense Operating Expense Salaries & Benefits Adv.,547 Operating Expense Salaries & Benefits Salaries & B	County Attorney					
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Operating Expense 14,000 Planning & Zoning 968,824 Salaries & Benefits 968,824 Operating Expense 273,975 Capital Outlay - Board of Appeals 8 Salaries & Benefits 108,641 Operating Expense 32,550 Historic Preservation Commission 1,075 Operating Expense 1,075 County Buildings Maintenance 1,075 Salaries & Benefits 503,555 Operating Expense 362,080 Capital Outlay 47,000 1torrary Maintenance 146,800 Operating Expense 146,800 1nformation Technology 202,400 Salaries & Benefits 447,547 Operating Expense 202,400 Capital Outlay 35,000 323,300 324,320 1surance 202,400 Operating Expense 237,400 Board of Liquor License Commissioners 237,400	Police Accountability Board					
Planning & Zoning Salaries & Benefits 968,824 968,824 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 273,975 27	Salaries & Benefits	36,692			36,692	
Salaries & Benefits 968,824 968,824 Operating Expense 273,975 273,975 Capital Outlay - - Board of Appeals Salaries & Benefits 108,641 108,641 Operating Expense 32,550 32,550 Historic Preservation Commission Operating Expense 1,075 1,075 County Buildings Maintenance Salaries & Benefits 503,555 503,555 Operating Expense 362,080 362,080 Capital Outlay 47,000 122,350 169,350 Library Maintenance Operating Expense 146,800 146,800 Information Technology Salaries & Benefits 447,547 447,547 Operating Expense 202,400 202,400 Capital Outlay 35,000 324,320 359,320 Insurance Operating Expense 237,400 237,400 Board of Liquor License Commissioners Salaries & Benefits 15,753 15,753	Operating Expense	14,000			14,000	
Operating Expense Capital Outlay 273,975 Capital Outlay 80 Capital Outlay 80 Capital Outlay 108,641 Capital Outlay 1,075 Capital Outlay 169,355 Capital Outlay 169,355 Capital Outlay 169,355 Capital Outlay 169,355 Capital Outlay 146,800 Capital Outlay 146,800 Capital Outlay 146,800 Capital Outlay 146,800 Capital Outlay 147,547 Capital Outlay 202,400 Capital Outlay 35,000 Capital Outlay 359,320 Capital Outlay	Planning & Zoning					
Capital Outlay - Board of Appeals Salaries & Benefits 108,641 108,641 Operating Expense 32,550 32,550 Historic Preservation Commission Operating Expense 1,075 1,075 County Buildings Maintenance Salaries & Benefits 503,555 503,555 Operating Expense 362,080 362,080 Capital Outlay 47,000 122,350 169,350 Library Maintenance Operating Expense 146,800 146,800 146,800 Information Technology Salaries & Benefits 447,547 447,547 447,547 Operating Expense 202,400 202,400 202,400 Capital Outlay 35,000 324,320 359,320 Insurance Operating Expense 237,400 237,400 Board of Liquor License Commissioners Salaries & Benefits 15,753 15,753	Salaries & Benefits	968,824			968,824	
Solaries & Benefits 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 108,641 10		273,975			273,975	
Salaries & Benefits 108,641 108,641 Operating Expense 32,550 32,550 Historic Preservation Commission Operating Expense 1,075 1,075 County Buildings Maintenance Salaries & Benefits 503,555 503,555 Operating Expense 362,080 362,080 Capital Outlay 47,000 122,350 169,350 Library Maintenance Operating Expense 146,800 446,800 Information Technology Salaries & Benefits 447,547 447,547 Operating Expense 202,400 202,400 Capital Outlay 35,000 324,320 359,320 Insurance Operating Expense 237,400 237,400 Board of Liquor License Commissioners Salaries & Benefits 15,753 15,753	Capital Outlay	-				
Operating Expense 32,550 Historic Preservation Commission Operating Expense 1,075 1,075 County Buildings Maintenance Salaries & Benefits 503,555 503,555 Operating Expense 362,080 362,080 Capital Outlay 47,000 122,350 169,350 Library Maintenance Operating Expense 146,800 146,800 Information Technology Salaries & Benefits 447,547 447,547 Operating Expense 202,400 202,400 Capital Outlay 35,000 324,320 359,320 Insurance Operating Expense 237,400 237,400 Board of Liquor License Commissioners Salaries & Benefits 15,753 15,753	Board of Appeals					
Historic Preservation Commission	Salaries & Benefits	108,641			108,641	
Operating Expense 1,075 County Buildings Maintenance Salaries & Benefits 503,555 503,555 Operating Expense 362,080 362,080 Capital Outlay 47,000 122,350 169,350 Library Maintenance Operating Expense 146,800 146,800 Information Technology Salaries & Benefits 447,547 447,547 Operating Expense 202,400 202,400 Capital Outlay 35,000 324,320 359,320 Insurance Operating Expense 237,400 237,400 Board of Liquor License Commissioners Salaries & Benefits 15,753 15,753	Operating Expense	32,550			32,550	
County Buildings Maintenance Salaries & Benefits 503,555 503,555 Operating Expense 362,080 362,080 Capital Outlay 47,000 122,350 169,350 Library Maintenance Operating Expense 146,800 146,800 Information Technology Salaries & Benefits 447,547 447,547 Operating Expense 202,400 202,400 Capital Outlay 35,000 324,320 359,320 Insurance Operating Expense 237,400 237,400 Board of Liquor License Commissioners Salaries & Benefits 15,753 15,753	Historic Preservation Commission					
Salaries & Benefits 503,555 Operating Expense 362,080 Capital Outlay 47,000 122,350 169,350 Library Maintenance Operating Expense Operating Expense 146,800 146,800 Information Technology Salaries & Benefits 447,547 447,547 Operating Expense 202,400 202,400 Capital Outlay 35,000 324,320 359,320 Insurance Operating Expense 237,400 237,400 Board of Liquor License Commissioners Salaries & Benefits 15,753 15,753	Operating Expense	1,075			1,075	
Operating Expense 362,080 362,080 Capital Outlay 47,000 122,350 169,350 Library Maintenance Operating Expense 146,800 Information Technology Salaries & Benefits 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,54	County Buildings Maintenance					
Capital Outlay 47,000 122,350 169,350 Library Maintenance	Salaries & Benefits	503,555			503,555	
Library Maintenance Operating Expense 146,800 Information Technology Salaries & Benefits 447,547 Operating Expense 202,400 Capital Outlay 35,000 Insurance 237,400 Operating Expense 237,400 Board of Liquor License Commissioners 15,753 Salaries & Benefits 15,753		362,080			362,080	
Operating Expense 146,800 Information Technology Very Capital Series & Benefits 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,547 447,54	Capital Outlay	47,000	122,350		169,350	
Information Technology Salaries & Benefits 447,547 447,547 Operating Expense 202,400 202,400 Capital Outlay 35,000 324,320 359,320 Insurance Operating Expense 237,400 237,400 Board of Liquor License Commissioners Salaries & Benefits 15,753 15,753	Library Maintenance					
Salaries & Benefits 447,547 447,547 Operating Expense 202,400 202,400 Capital Outlay 35,000 324,320 359,320 Insurance Operating Expense 237,400 237,400 237,400 Board of Liquor License Commissioners Salaries & Benefits 15,753 15,753	Operating Expense	146,800			146,800	
Operating Expense 202,400 202,400 Capital Outlay 35,000 324,320 359,320 Insurance Operating Expense 237,400 237,400 Board of Liquor License Commissioners Salaries & Benefits 15,753 15,753						
Capital Outlay 35,000 324,320 359,320 Insurance Operating Expense 237,400 237,400 Board of Liquor License Commissioners Salaries & Benefits 15,753 15,753						
Insurance Operating Expense 237,400 237,400 Board of Liquor License Commissioners Salaries & Benefits 15,753 15,753						
Operating Expense 237,400 237,400 Board of Liquor License Commissioners Salaries & Benefits 15,753 15,753	Capital Outlay	35,000	324,320		359,320	
Board of Liquor License Commissioners Salaries & Benefits 15,753 15,753						
Salaries & Benefits 15,753 15,753	Operating Expense	237,400			237,400	
,	Board of Liquor License Commissioners					
Operating Expense 2,875 2,875	Salaries & Benefits	15,753			15,753	
	Operating Expense	2,875			2,875	

	Budget <u>FY 2024</u>	4th Q Transfers #1	4th Q Transfers #2	Revised Budget FY24
Sheriff				
Salaries & Benefits	7,231,675			7,231,675
Operating Expense	1,409,692			1,409,692
Capital Outlay	43,335			43,335
DARE				
Salaries & Benefits	111,586			111,586
Operating Expense	14,310			14,310
Volunteer Fire Companies				
State Fire/Rescue Fund	300,000			300,000
Operating Appropriation	2,114,050			2,114,050
Incentive Program	374,441			374,441
Operating Expense	53,000			53,000
Workers Compensation	35,000			35,000
Emergency Medical Services				
Salaries & Benefits	6,876,537			6,876,537
Operating Expense	859,746			859,746
Capital Outlay	-	73,000		73,000
Hazardous Materials				
Salaries & Benefits	1,140			1,140
Operating Expense	14,900			14,900
Department of Corrections				
Salaries & Benefits	4,371,981			4,371,981
Operating Expense	1,681,647			1,681,647
Capital Outlay	22,000			22,000
Permits & Inspections				
Salaries & Benefits	532,813			532,813
Operating Expense	29,350			29,350
Board of Electrical Examiners				
Salaries & Benefits	6,760			6,760
Operating Expense	1,540			1,540
Emergency Management				
Salaries & Benefits	2,715,554			2,715,554
Operating Expense	1,119,135			1,119,135
Capital Outlay	-			
Animal Control				
Operating Expense	12,560			12,560
Contractual Services	442,800			442,800
Capital Outlay	50,800			50,800
School Crossing Guards				
Operating Appropriation	72,200			72,200

	Budget <u>FY 2024</u>	4th Q Transfers #1	4th Q Transfers #2	Revised Budget FY24
County Roads				
Salaries & Benefits	1,879,635			1,879,635
Operating Expense	1,746,250			1,746,250
Capital Outlay	545,000	90,000		635,000
Public Works				
Salaries & Benefits	695,763			695,763
Operating Expense	87,290			87,290
Recycling/Solid Waste				
Salaries & Benefits	38,987			38,987
Operating Expense	790,450			790,450
Mosquito Control				
Operating Appropriation	230,200			230,200
Social Services				
Operating Appropriation	61,000			61,000
Contractual Services	95,000			95,000
Senior Services				
Operating Appropriation	654,784			654,784
Other Social Services				
Operating Appropriation	511,181			511,181
Parks & Recreation				
Salaries & Benefits	263,474			263,474
Operating Expense	249,000			249,000
Capital Outlay	125,000			125,000
Community Pools:				
George P. Murphy Pool				
Salaries & Benefits	36,022			36,022
Operating Expense	153,449			153,449
Capital Outlay	6,000	7,500		13,500
Bay 100 Pool				
Salaries & Benefits	36,022			36,022
Operating Expense	149,343			149,343
Capital Outlay	6,000	7,500		13,500
Public Landings & Wharves				
Salaries & Benefits	305,886			305,886
Operating Expense	70,300			70,300
Capital Outlay	110,000			110,000
Other Parks, Recreation & Culture				
Operating Appropriation	15,000			15,000

	Budget FY 2024	4th Q Transfers #1	4th Q Transfers #2	Revised Budget FY24
Cooperative Extension				
Operating Expense	244,712			244,712
Weed Control				
Salaries & Benefits	69,683			69,683
Operating Expense	33,735			33,735
Capital Outlay	-			
Conservation of Natural Resources				
Operating Appropriation	5,000			5,000
Housing				
Salaries & Benefits	76,780			76,780
Operating Expense	-			
Department of Economic Development				
Salaries & Benefits	241,524			241,524
Operating Expense	104,450			104,450
Other Economic Development				
Operating Appropriation	24,500			24,500
Tourism				
Salaries & Benefits	236,461			236,461
Operating Expense	367,500			367,500
Principal On Long-Term Debt				
Operating Expense	517,719			517,719
Interest On Long-Term Debt				
Operating Expense	1,375,594			1,375,594
Board of Education				
Operating Appropriation	50,922,429			50,922,429
Debt Service	3,338,150			3,338,150
Chesapeake College				
Operating Appropriation	1,761,258			1,761,258
Debt Service	126,781			126,781
Capital Outlay	100,122			100,122
Health Department				
Operating Appropriation	1,645,492			1,645,492
School Health	971,432			971,432
Addictions Program	12,000			12,000
Senior Services Program	65,000			65,000

	Budget <u>FY 2024</u>	4th Q Transfers #1	4th Q Transfers #2	Revised Budget FY24
Library Administration				
Operating Appropriation	1,827,862			1,827,862
Supplemental Appropriation	2,000			2,000
Capital Outlay	11,052			11,052
Payments to Municipalities				
Public Accommodations Tax	1,200,000			1,200,000
State Fire/Rescue Fund	19,000			19,000
Bank Stock	7,535			7,535
Employee Benefits				
Retirees Health Insurance	1,050,000			1,050,000
Other Operating	968,500			968,500
Miscellaneous	276,197			276,197
Reserve for Contingencies	1,500,000	(871,572)		628,428
Transfer to Other Funds				
Recreation Fund	2,934,054	157,002		3,091,056
Development Impact Fund	20,000			20,000
Capital Projects Fund	6,680,000			6,680,000
TOTAL APPROPRIATION BUDGET	128,849,000	-	-	128,849,000