



TALBOT COUNTY, MARYLAND

COURT HOUSE

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MEMORANDUM

TO: 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

TALBOT COUNTY, MARYLAND
 APPROPRIATION BUDGET - BILL NO. 1529
 FISCAL YEAR 2024
 4TH QUARTER TRANSFERS

	Budget <u>FY 2024</u>	<u>4th Q Transfers #1</u>	<u>4th Q Transfers #2</u>	<u>Revised Budget FY24</u>
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

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Finance Office				
Salaries & Benefits	1,074,192			1,074,192
Operating Expense	551,574			551,574
Capital Outlay	-			
Assessment Office				
Operating Appropriation	200,000			200,000
County Attorney				
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				
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	2,875			2,875

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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

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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

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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

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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