



OFFICE OF THE TREASURER

Worcester County

GOVERNMENT CENTER
ONE WEST MARKET STREET, ROOM 1105
P.O. Box 248
SNOW HILL, MARYLAND
21863

BWS 1

TEL: 410-632-0686
FAX: 410-632-3003

Phillip G. Thompson, CPA
Finance Officer

Jessica R. Wilson, CPA
Deputy Finance Officer

Quinn M. Dittrich, CPA
Enterprise Fund Controller

MEMORANDUM

TO: Worcester County Commissioners
FROM: Quinn M. Dittrich, CPA, Enterprise Fund Controller
DATE: May 15, 2025
SUBJECT: Budget Work Session May 20, 2025

The adjustments at the May 13th Budget Work Session for FY2026 are summarized in the table below. All adjustments related to Personnel Services. Revenues and expenditures total \$5,377,434 with \$98,566 being transferred to the Solid Waste Reserves.

	2026 Proposed Budget as of 5/13/25	Adjustment	2026 Department Requested
Revenues	5,476,000	-	5,476,000
Expenditures	4,036,228	(5,634)	4,041,862
Expenditures - Capital	1,341,206	-	1,341,206
Transfer to Reserves	98,566	5,634	92,932

Please let me know if you have any further questions.

Worcester County					
Revenue Annual Budget by Account Classification Report					
	FY26 Proposed Budget as of 5/13/25	FY26 Department Requested	Variance FY26 Proposed Budget vs FY26 Dept Requested	2025 Adopted Budget	Variance FY26 Proposed Budget vs FY25 Adopted
Fund: 680 Landfill					
LOSS DSP ASTS - Gain/Loss on Disposal of Assets	-	-	-	-	-
LIC/PRMT - Licenses and Permits	4,500	4,500	-	4,500	-
CHG SVC - Charges for Services	4,820,000	4,820,000	-	4,569,500	250,500
INT/PEN - Interest & Penalties	651,500	651,500	-	501,000	150,500
INTGOV ST - Intergovernmental - State Revenues	-	-	-	-	-
OTH REV - Other Revenue	-	-	-	-	-
TRNS IN - Transfers In	(98,566)	(92,932)	(5,634)	302,109	(400,675)
Revenue Grand Totals:	5,377,434	5,383,068	(5,634)	5,377,109	325

Worcester County					
Annual Budget by Account Classification Report					
	FY26 Proposed Budget as of 5/13/25	FY26 Department Requested	Variance FY26 Proposed Budget vs FY26 Dept Requested	2025 Adopted Budget	Variance FY26 Proposed Budget vs FY25 Adopted
Fund: 680 Landfill					
Expenditures					
PERS SVCS - Personnel Services	1,780,784	1,786,418	(5,634)	1,561,414	219,370
SUPP & MAT - Supplies & Materials	501,774	501,774	-	57,020	444,754
MAINT & SVCS - Maintenance & Services	1,263,500	1,263,500	-	1,706,380	(442,880)
OTHR CHGS - Other Charges	490,170	490,170	-	483,647	6,523
INTFND CHGS - Interfund Charges	-	-	-	(224,991)	224,991
CAP EQ - Capital Equipment	1,341,206	1,341,206	-	1,793,638	(452,432)
Expenditure Grand Totals:	5,377,434	5,383,068	(5,634)	5,377,108	326



OFFICE OF THE TREASURER

Worcester County

GOVERNMENT CENTER
ONE WEST MARKET STREET, ROOM 1105
P.O. Box 248

SNOW HILL, MARYLAND
21863

MEMORANDUM

BWS 2

TEL: 410-632-0686
FAX: 410-632-3003

Phillip G. Thompson, CPA
Finance Officer

Jessica R. Wilson, CPA
Deputy Finance Officer

Quinn M. Dittrich, CPA
Enterprise Fund Controller

TO: Worcester County Commissioners
FROM: Quinn M. Dittrich, CPA, Enterprise Fund Controller
DATE: May 15, 2025
SUBJECT: Budget Work Session May 20, 2025

After reviewing the proposed rates put forward at the Budget Work Session on May 13, 2025, Edgewater Acres required additional adjustments. Included in their FY26 Requested Budgeted Expenses was a Capital Expense item of \$140,000 for a Control Panel Replacement. Historically, Edgewater Acres has small capital requirements due to both water and sewer providers being Delaware parties. The rates put forward were elevated to partially recoup this one-time expense. This would result in elevated rates in the following year(s) which would see a greater surplus that would possibly be seen as too high. As such, the new proposal for Edgewater Acres is to slightly reduce the rates, as seen on the following pages, and request an Inter-Governmental Loan from the General Fund in the amount of \$140,000 to cover this large, one-time capital expense to smooth out the rates being charged. The loan would be recommended for 10 years at a variable interest rate and would begin repayment in January 2026.

Please let me know if you have any questions or concerns.

EDGEWATER ACRES

		Proposed FY26 Rates
		With General Fund Support (\$)
O&M Rates- per EDU		Adopted FY25 Rates (\$)
Water Base Fee	31.20	40.00
Water Usage Fees	8-15/1K gal	8-15/1K gal
Water Flat Fee	121.00	220.00
Sewer Flat Fee	184.40	190.00
Accessibility Fee	-	119.00

		Adopted FY25 Revenue & Expenses (\$)	Proposed FY26 Rates
			With General Fund Support (\$)
Revenues			
Charges for Services	265,000		339,360
Interest & Penalties	1,600		1,600
Other Revenue	865		875
Total Revenue	267,465		341,835
Expenses			
Personnel Services	110,253		78,103
Supplies & Materials	3,514		8,193
Maintenance & Services	186,935		190,466
Other Charges	2,672		1,976
Interfund Charges	1,002		-
Capital Outlay	-		153,516
Total Expenses	304,376		432,254
Net Operating Income (Loss)- Revenue less Expenses		(36,911)	(90,419)
Transfer In - General Fund	-		140,000
Transfer In (Out) - Reserves	36,911		(49,581)



OFFICE OF THE TREASURER

Worcester County

GOVERNMENT CENTER
ONE WEST MARKET STREET, ROOM 1105
P.O. Box 248

SNOW HILL, MARYLAND
21863

MEMORANDUM

BWS 3

TEL: 410-632-0686
FAX: 410-632-3003

Phillip G. Thompson, CPA
Finance Officer

Jessica R. Wilson, CPA
Deputy Finance Officer

Quinn M. Dittrich, CPA
Enterprise Fund Controller

TO: Worcester County Commissioners
FROM: Quinn M. Dittrich, CPA, Enterprise Fund Controller
DATE: May 15, 2025
SUBJECT: Budget Work Session May 20, 2025

The adjustments at the May 13th Budget Work Session for FY2026 are summarized in the table below. Revenues and expenditures total \$21,691,317 with a grant from the General Fund of \$1,757,395 to cover budgeted deficits as well as Operational Grants for Briddletown and Riddle Farm, and a loan from the General Fund of \$140,000 for an Edgewater Acres Capital Expenditure.

	2026 Proposed Budget as of 5/13/25	Adjustment	2026 Department Requested
Revenues	22,065,206	161,533	21,903,673
Expenditures	18,128,133	31,174	18,096,959
Expenditures - Capital	3,563,184	8,884	3,554,300
Transfer to Reserves	373,889	121,475	252,414

Please let me know if you have any further questions or concerns.

Worcester County Water & Wastewater

	FY26 Proposed Budget as of 5/31/25	FY26 Department Requested	Variance FY26 Proposed Budget vs FY26 Dept Requested	2025 Adopted Budget	Variance FY26 Proposed Budget vs FY25 Adopted
W&WW - Water & Wastewater					
Revenue					
LOSS DSP ASTS - Gain/Loss on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CHG SVC - Charges for Services	\$18,752,099.00	\$19,918,655.00	(\$1,166,556.00)	\$13,635,926.00	\$5,116,173.00
INT/PEN - Interest & Penalties	\$225,500.00	\$225,500.00	\$0.00	\$222,700.00	\$2,800.00
MISC - Miscellaneous	\$76,539.00	\$76,539.00	\$0.00	\$26,195.00	\$50,344.00
OP GRT - Operating Grant	\$631,500.00	\$631,500.00	\$0.00	\$31,500.00	\$600,000.00
OTH REV - Other Revenue	\$756,400.00	\$756,400.00	\$0.00	\$588,000.00	\$168,400.00
TRNS IN - Transfers In	\$1,248,404.00	\$41,790.00	\$1,206,614.00	\$2,939,441.00	(\$1,691,037.00)
DEBT SRV REV - Debt Service Revenue	\$875.00	\$875.00	\$0.00	\$865.00	\$10.00
Revenue Totals	\$21,691,317.00	\$21,651,259.00	\$40,058.00	\$17,444,627.00	\$4,246,690.00
Expenditures					
PERS SVCS - Personnel Services	\$7,378,490.00	\$7,405,216.00	(\$26,726.00)	\$6,881,865.46	\$496,624.54
SUPP & MAT - Supplies & Materials	\$2,184,177.00	\$2,126,277.00	\$57,900.00	\$1,290,614.00	\$893,563.00
MAINT & SVCS - Maintenance & Services	\$8,241,816.00	\$8,241,816.00	\$0.00	\$6,914,933.00	\$1,326,883.00
OTHR CHGS - Other Charges	\$323,650.00	\$323,650.00	\$0.00	\$204,800.00	\$118,850.00
INTFND CHGS - Interfund Charges	\$0.00	\$0.00	\$0.00	\$67,572.00	(\$67,572.00)
CAP EQ - Capital Equipment	\$3,563,184.00	\$3,554,300.00	\$8,884.00	\$2,084,838.00	\$1,478,346.00
Expenditure Totals	\$21,691,317.00	\$21,651,259.00	\$40,058.00	\$17,444,622.46	\$4,246,694.54
Water & Wastewater Totals	\$0.00	\$0.00	\$0.00	\$4.54	(\$4.54)

WATER & WASTEWATER SUMMARY

		Proposed FY26 Rates	
		Adopted FY25 Revenue & Expenses	With General Fund Support (\$)
Net Operating Income (Loss)	Assateague	(101,809)	(129,924)
	Briddletown	2,490	(23,376)
	Edgewater Acres	(36,911)	^(90,419)
	Landings	(182,710)	(340,206)
	Lighthouse Sound	(7,750)	**2,206
	Mystic Harbour	(1,143,597)	(114,059)
	Newark	(26,014)	(93,758)
	Ocean Pines	(362,129)	**371,683
	Riddle Farm	(1,128,200)	(399,257)
	River Run	(78,989)	(25,315)
	West Ocean City	339,153	*(145,979)
Total Net Operating Income (Loss)		(2,726,464)	(988,404)
Transfer In - General Fund		-	1,125,895
*Transfer In From Reserves		-	145,979
**Transfer Out To Reserves		-	(373,889)
^Loan from General Fund		-	140,000

Worcester County

Annual Budget by Account Classification Report

	FY26 Proposed Budget as of 5/13/25	FY26 Department Requested	Variance FY26 Proposed Budget vs FY26 Dept Requested	2025 Adopted Budget	Variance FY26 Proposed Budget vs FY25 Adopted
Fund: 520 Assateague Point					
Revenue					
CHG SVC - Charges for Services	\$525,078.00	\$440,356.00	\$84,722.00	\$310,216.00	\$214,862.00
INT/PEN - Interest & Penalties	\$4,600.00	\$4,600.00	\$0.00	\$4,600.00	\$0.00
OTH REV - Other Revenue	\$2,500.00	\$2,500.00	\$0.00	\$0.00	\$2,500.00
TRNS IN - Transfers In	\$129,924.00	\$196,728.00	(\$66,804.00)	\$101,809.00	\$28,115.00
DEBT SRV REV - Debt Service Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$662,102.00	\$644,184.00	\$17,918.00	\$416,625.00	\$245,477.00
Expenditures					
PERS SVCS - Personnel Services	\$218,879.00	\$221,061.00	(\$2,182.00)	\$203,934.82	\$14,944.18
SUPP & MAT - Supplies & Materials	\$104,070.00	\$83,970.00	\$20,100.00	\$51,767.00	\$52,303.00
MAINT & SVCS - Maintenance & Services	\$169,569.00	\$169,569.00	\$0.00	\$151,605.00	\$17,964.00
OTHR CHGS - Other Charges	\$10,929.00	\$10,929.00	\$0.00	\$6,763.00	\$4,166.00
INTFND CHGS - Interfund Charges	\$0.00	\$0.00	\$0.00	\$2,555.00	(\$2,555.00)
CAP EQ - Capital Equipment	\$158,655.00	\$158,655.00	\$0.00	\$0.00	\$158,655.00
Expenditure Totals	\$662,102.00	\$644,184.00	\$17,918.00	\$416,624.82	\$245,477.18
Fund Total: Assateague Point	\$0.00	\$0.00	\$0.00	\$0.18	(\$0.18)

Worcester County

Annual Budget by Account Classification Report

	FY26 Proposed Budget as of 5/13/25	FY26 Department Requested	Variance FY26 Proposed Budget vs FY26 Dept Requested	2025 Adopted Budget	Variance FY26 Proposed Budget vs FY25 Adopted
Fund: 525 Briddletown					
Revenue					
CHG SVC - Charges for Services	\$19,840.00	\$18,748.00	\$1,092.00	\$15,060.00	\$4,780.00
INT/PEN - Interest & Penalties	\$500.00	\$500.00	\$0.00	\$400.00	\$100.00
OP GRT - Operating Grant	\$31,500.00	\$31,500.00	\$0.00	\$31,500.00	\$0.00
OTH REV - Other Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TRNS IN - Transfers In	\$23,376.00	\$23,959.00	(\$583.00)	(\$2,490.00)	\$25,866.00
Revenue Totals	\$75,216.00	\$74,707.00	\$509.00	\$44,470.00	\$30,746.00
Expenditures					
PERS SVCS - Personnel Services	\$12,949.00	\$12,440.00	\$509.00	\$7,544.00	\$5,405.00
SUPP & MAT - Supplies & Materials	\$1,712.00	\$1,712.00	\$0.00	\$1,199.00	\$513.00
MAINT & SVCS - Maintenance & Services	\$47,263.00	\$47,263.00	\$0.00	\$35,275.00	\$11,988.00
OTHR CHGS - Other Charges	\$79.00	\$79.00	\$0.00	\$326.00	(\$247.00)
INTFND CHGS - Interfund Charges	\$0.00	\$0.00	\$0.00	\$126.00	(\$126.00)
CAP EQ - Capital Equipment	\$13,213.00	\$13,213.00	\$0.00	\$0.00	\$13,213.00
Expenditure Totals	\$75,216.00	\$74,707.00	\$509.00	\$44,470.00	\$30,746.00
Fund Total: Briddletown	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Worcester County

Annual Budget by Account Classification Report

	FY26 Proposed Budget as of 5/13/25	FY26 Department Requested	Variance FY26 Proposed Budget vs FY26 Dept Requested	2025 Adopted Budget	Variance FY26 Proposed Budget vs FY25 Adopted
Fund: 530 Edgewater Acres					
Revenue					
CHG SVC - Charges for Services	\$339,360.00	\$390,920.00	(\$51,560.00)	\$265,000.00	\$74,360.00
INT/PEN - Interest & Penalties	\$1,600.00	\$1,600.00	\$0.00	\$1,600.00	\$0.00
OTH REV - Other Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TRNS IN - Transfers In	\$90,419.00	\$29,501.00	\$60,918.00	\$36,911.00	\$53,508.00
DEBT SRV REV - Debt Service Revenue	\$875.00	\$875.00	\$0.00	\$865.00	\$10.00
Revenue Totals	\$432,254.00	\$422,896.00	\$9,358.00	\$304,376.00	\$127,878.00
Expenditures			\$0.00		\$0.00
PERS SVCS - Personnel Services	\$78,103.00	\$77,629.00	\$474.00	\$110,252.98	(\$32,149.98)
SUPP & MAT - Supplies & Materials	\$8,193.00	\$8,193.00	\$0.00	\$3,514.00	\$4,679.00
MAINT & SVCS - Maintenance & Services	\$190,466.00	\$190,466.00	\$0.00	\$186,935.00	\$3,531.00
OTHR CHGS - Other Charges	\$1,976.00	\$1,976.00	\$0.00	\$2,672.00	(\$696.00)
INTFND CHGS - Interfund Charges	\$0.00	\$0.00	\$0.00	\$1,002.00	(\$1,002.00)
CAP EQ - Capital Equipment	\$153,516.00	\$144,632.00	\$8,884.00	\$0.00	\$153,516.00
Expenditure Totals	\$432,254.00	\$422,896.00	\$9,358.00	\$304,375.98	\$127,878.02
Fund Total: Edgewater Acres	\$0.00	\$0.00	\$0.00	\$0.02	(\$0.02)

Worcester County

Annual Budget by Account Classification Report

	FY26 Proposed Budget as of 5/13/25	FY26 Department Requested	Variance FY26 Proposed Budget vs FY26 Dept Requested	2025 Adopted Budget	Variance FY26 Proposed Budget vs FY25 Adopted
Fund: 535 Landings					
Revenue					
LOSS DSP ASTS - Gain/Loss on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CHG SVC - Charges for Services	\$613,784.00	\$568,178.00	\$45,606.00	\$474,100.00	\$139,684.00
INT/PEN - Interest & Penalties	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00
OTH REV - Other Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TRNS IN - Transfers In	\$340,206.00	\$377,433.00	(\$37,227.00)	\$182,711.00	\$157,495.00
DEBT SRV REV - Debt Service Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$956,990.00	\$948,611.00	\$8,379.00	\$659,811.00	\$297,179.00
Expenditures					
PERS SVCS - Personnel Services	\$196,126.00	\$187,747.00	\$8,379.00	\$152,502.08	\$43,623.92
SUPP & MAT - Supplies & Materials	\$43,987.00	\$43,987.00	\$0.00	\$32,294.00	\$11,693.00
MAINT & SVCS - Maintenance & Services	\$627,407.00	\$627,407.00	\$0.00	\$456,945.00	\$170,462.00
OTHR CHGS - Other Charges	\$15,760.00	\$15,760.00	\$0.00	\$2,396.00	\$13,364.00
INTFND CHGS - Interfund Charges	\$0.00	\$0.00	\$0.00	\$673.00	(\$673.00)
CAP EQ - Capital Equipment	\$73,710.00	\$73,710.00	\$0.00	\$15,000.00	\$58,710.00
Expenditure Totals	\$956,990.00	\$948,611.00	\$8,379.00	\$659,810.08	\$297,179.92
Fund Total: Landings	\$0.00	\$0.00	\$0.00	\$0.92	(\$0.92)

Worcester County

Annual Budget by Account Classification Report

	FY26 Proposed Budget as of 5/13/25	FY26 Department Requested	Variance FY26 Proposed Budget vs FY26 Dept Requested	2025 Adopted Budget	Variance FY26 Proposed Budget vs FY25 Adopted
Fund: 540 Lighthouse Sound					
Revenue					
CHG SVC - Charges for Services	\$134,211.00	\$150,699.00	(\$16,488.00)	\$115,620.00	\$18,591.00
INT/PEN - Interest & Penalties	\$800.00	\$800.00	\$0.00	\$800.00	\$0.00
OTH REV - Other Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TRNS IN - Transfers In	(\$2,206.00)	(\$17,651.00)	\$15,445.00	\$7,750.00	(\$9,956.00)
Revenue Totals	\$132,805.00	\$133,848.00	(\$1,043.00)	\$124,170.00	\$8,635.00
Expenditures					
PERS SVCS - Personnel Services	\$64,127.00	\$65,170.00	(\$1,043.00)	\$72,472.66	(\$8,345.66)
SUPP & MAT - Supplies & Materials	\$17,464.00	\$17,464.00	\$0.00	\$11,504.00	\$5,960.00
MAINT & SVCS - Maintenance & Services	\$34,386.00	\$34,386.00	\$0.00	\$38,700.00	(\$4,314.00)
OTHR CHGS - Other Charges	\$4,367.00	\$4,367.00	\$0.00	\$1,178.00	\$3,189.00
INTFND CHGS - Interfund Charges	\$0.00	\$0.00	\$0.00	\$315.00	(\$315.00)
CAP EQ - Capital Equipment	\$12,461.00	\$12,461.00	\$0.00	\$0.00	\$12,461.00
Expenditure Totals	\$132,805.00	\$133,848.00	(\$1,043.00)	\$124,169.66	\$8,635.34
Fund Total: Lighthouse Sound	\$0.00	\$0.00	\$0.00	\$0.34	(\$0.34)

Worcester County

Annual Budget by Account Classification Report

	FY26 Proposed Budget as of 5/13/25	FY26 Department Requested	Variance FY26 Proposed Budget vs FY26 Dept Requested	2025 Adopted Budget	Variance FY26 Proposed Budget vs FY25 Adopted
Fund: 545 Mystic Harbour					
Revenue					
CHG SVC - Charges for Services	\$2,880,774.00	\$2,621,655.00	\$259,119.00	\$1,448,000.00	\$1,432,774.00
INT/PEN - Interest & Penalties	\$18,000.00	\$18,000.00	\$0.00	\$18,000.00	\$0.00
OTH REV - Other Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TRNS IN - Transfers In	\$374,059.00	\$636,944.00	(\$262,885.00)	\$1,356,569.00	(\$982,510.00)
DEBT SRV REV - Debt Service Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$3,272,833.00	\$3,276,599.00	(\$3,766.00)	\$2,822,569.00	\$450,264.00
Expenditures					
PERS SVCS - Personnel Services	\$923,791.00	\$927,557.00	(\$3,766.00)	\$719,947.51	\$203,843.49
SUPP & MAT - Supplies & Materials	\$544,092.00	\$544,092.00	\$0.00	\$247,556.00	\$296,536.00
MAINT & SVCS - Maintenance & Services	\$1,185,054.00	\$1,185,054.00	\$0.00	\$1,020,854.00	\$164,200.00
OTHR CHGS - Other Charges	\$58,959.00	\$58,959.00	\$0.00	\$20,112.00	\$38,847.00
INTFND CHGS - Interfund Charges	\$0.00	\$0.00	\$0.00	\$9,099.00	(\$9,099.00)
CAP EQ - Capital Equipment	\$560,937.00	\$560,937.00	\$0.00	\$805,000.00	(\$244,063.00)
Expenditure Totals	\$3,272,833.00	\$3,276,599.00	(\$3,766.00)	\$2,822,568.51	\$450,264.49
Fund Total: Mystic Harbour	\$0.00	\$0.00	\$0.00	\$0.49	(\$0.49)

Worcester County

Annual Budget by Account Classification Report

	FY26 Proposed Budget as of 5/13/25	FY26 Department Requested	Variance FY26 Proposed Budget vs FY26 Dept Requested	2025 Adopted Budget	Variance FY26 Proposed Budget vs FY25 Adopted
Fund: 550 Newark					
Revenue					
CHG SVC - Charges for Services	\$232,960.00	\$255,910.00	(\$22,950.00)	\$167,040.00	\$65,920.00
INT/PEN - Interest & Penalties	\$3,000.00	\$3,000.00	\$0.00	\$2,500.00	\$500.00
MISC - Miscellaneous	\$76,539.00	\$76,539.00	\$0.00	\$26,195.00	\$50,344.00
OTH REV - Other Revenue	\$400.00	\$400.00	\$0.00	\$3,000.00	(\$2,600.00)
TRNS IN - Transfers In	\$93,758.00	\$52,204.00	\$41,554.00	\$26,015.00	\$67,743.00
DEBT SRV REV - Debt Service Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$406,657.00	\$388,053.00	\$18,604.00	\$224,750.00	\$181,907.00
Expenditures					
PERS SVCS - Personnel Services	\$188,274.00	\$193,070.00	(\$4,796.00)	\$151,633.04	\$36,640.96
SUPP & MAT - Supplies & Materials	\$56,036.00	\$32,636.00	\$23,400.00	\$14,258.00	\$41,778.00
MAINT & SVCS - Maintenance & Services	\$135,173.00	\$135,173.00	\$0.00	\$56,360.00	\$78,813.00
OTHR CHGS - Other Charges	\$7,778.00	\$7,778.00	\$0.00	\$1,797.00	\$5,981.00
INTFND CHGS - Interfund Charges	\$0.00	\$0.00	\$0.00	\$701.00	(\$701.00)
CAP EQ - Capital Equipment	\$19,396.00	\$19,396.00	\$0.00	\$0.00	\$19,396.00
Expenditure Totals	\$406,657.00	\$388,053.00	\$18,604.00	\$224,749.04	\$181,907.96
Fund Total: Newark	\$0.00	\$0.00	\$0.00	\$0.96	(\$0.96)

Worcester County

Annual Budget by Account Classification Report

	FY26 Proposed Budget as of 5/13/25	FY26 Department Requested	Variance FY26 Proposed Budget vs FY26 Dept Requested	2025 Adopted Budget	Variance FY26 Proposed Budget vs FY25 Adopted
Fund: 555 Ocean Pines					
Revenue					
LOSS DSP ASTS - Gain/Loss on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CHG SVC - Charges for Services	\$9,797,029.00	\$10,943,135.00	(\$1,146,106.00)	\$8,203,440.00	\$1,593,589.00
INT/PEN - Interest & Penalties	\$95,000.00	\$95,000.00	\$0.00	\$95,000.00	\$0.00
OTH REV - Other Revenue	\$753,500.00	\$753,500.00	\$0.00	\$585,000.00	\$168,500.00
TRNS IN - Transfers In	(\$371,683.00)	(\$1,498,767.00)	\$1,127,084.00	\$362,130.00	(\$733,813.00)
DEBT SRV REV - Debt Service Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$10,273,846.00	\$10,292,868.00	(\$19,022.00)	\$9,245,570.00	\$1,028,276.00
Expenditures					
PERS SVCS - Personnel Services	\$4,761,277.00	\$4,794,699.00	(\$33,422.00)	\$4,620,709.06	\$140,567.94
SUPP & MAT - Supplies & Materials	\$1,132,399.00	\$1,117,999.00	\$14,400.00	\$783,172.00	\$349,227.00
MAINT & SVCS - Maintenance & Services	\$3,034,172.00	\$3,034,172.00	\$0.00	\$2,642,411.00	\$391,761.00
OTHR CHGS - Other Charges	\$158,808.00	\$158,808.00	\$0.00	\$133,988.00	\$24,820.00
INTFND CHGS - Interfund Charges	\$0.00	\$0.00	\$0.00	\$40,451.00	(\$40,451.00)
CAP EQ - Capital Equipment	\$1,187,190.00	\$1,187,190.00	\$0.00	\$1,024,838.00	\$162,352.00
Expenditure Totals	\$10,273,846.00	\$10,292,868.00	(\$19,022.00)	\$9,245,569.06	\$1,028,276.94
Fund Total: Ocean Pines	\$0.00	\$0.00	\$0.00	\$0.94	(\$0.94)

Worcester County

Annual Budget by Account Classification Report

	FY26 Proposed Budget as of 5/13/25	FY26 Department Requested	Variance FY26 Proposed Budget vs FY26 Dept Requested	2025 Adopted Budget	Variance FY26 Proposed Budget vs FY25 Adopted
Fund: 570 Riddle Farm					
Revenue					
LOSS DSP ASTS - Gain/Loss on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CHG SVC - Charges for Services	\$1,609,875.00	\$1,353,600.00	\$256,275.00	\$892,850.00	\$717,025.00
INT/PEN - Interest & Penalties	\$7,000.00	\$7,000.00	\$0.00	\$6,000.00	\$1,000.00
OP GRT - Operating Grant	\$600,000.00	\$600,000.00	\$0.00	\$0.00	\$600,000.00
OTH REV - Other Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TRNS IN - Transfers In	\$399,257.00	\$638,587.00	(\$239,330.00)	\$1,128,200.00	(\$728,943.00)
DEBT SRV REV - Debt Service Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$2,616,132.00	\$2,599,187.00	\$16,945.00	\$2,027,050.00	\$589,082.00
Expenditures					
PERS SVCS - Personnel Services	\$504,067.00	\$487,122.00	\$16,945.00	\$471,532.53	\$32,534.47
SUPP & MAT - Supplies & Materials	\$193,725.00	\$193,725.00	\$0.00	\$98,620.00	\$95,105.00
MAINT & SVCS - Maintenance & Services	\$1,674,096.00	\$1,674,096.00	\$0.00	\$1,273,625.00	\$400,471.00
OTHR CHGS - Other Charges	\$43,164.00	\$43,164.00	\$0.00	\$6,296.00	\$36,868.00
INTFND CHGS - Interfund Charges	\$0.00	\$0.00	\$0.00	\$1,976.00	(\$1,976.00)
CAP EQ - Capital Equipment	\$201,080.00	\$201,080.00	\$0.00	\$175,000.00	\$26,080.00
Expenditure Totals	\$2,616,132.00	\$2,599,187.00	\$16,945.00	\$2,027,049.53	\$589,082.47
Fund Total: Riddle Farm	\$0.00	\$0.00	\$0.00	\$0.47	(\$0.47)

Worcester County

Annual Budget by Account Classification Report

	FY26 Proposed Budget as of 5/13/25	FY26 Department Requested	Variance FY26 Proposed Budget vs FY26 Dept Requested	2025 Adopted Budget	Variance FY26 Proposed Budget vs FY25 Adopted
Fund: 575 River Run					
Revenue					
CHG SVC - Charges for Services	\$398,066.00	\$524,634.00	(\$126,568.00)	\$213,000.00	\$185,066.00
INT/PEN - Interest & Penalties	\$1,000.00	\$1,000.00	\$0.00	\$800.00	\$200.00
OTH REV - Other Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TRNS IN - Transfers In	\$25,315.00	(\$97,538.00)	\$122,853.00	\$78,989.00	(\$53,674.00)
Revenue Totals	\$424,381.00	\$428,096.00	(\$3,715.00)	\$292,789.00	\$131,592.00
Expenditures					
PERS SVCS - Personnel Services	\$122,651.00	\$126,366.00	(\$3,715.00)	\$92,807.92	\$29,843.08
SUPP & MAT - Supplies & Materials	\$45,574.00	\$45,574.00	\$0.00	\$17,466.00	\$28,108.00
MAINT & SVCS - Maintenance & Services	\$203,665.00	\$203,665.00	\$0.00	\$134,141.00	\$69,524.00
OTHR CHGS - Other Charges	\$10,020.00	\$10,020.00	\$0.00	\$2,546.00	\$7,474.00
INTFND CHGS - Interfund Charges	\$0.00	\$0.00	\$0.00	\$828.00	(\$828.00)
CAP EQ - Capital Equipment	\$42,471.00	\$42,471.00	\$0.00	\$45,000.00	(\$2,529.00)
Expenditure Totals	\$424,381.00	\$428,096.00	(\$3,715.00)	\$292,788.92	\$131,592.08
Fund Total: River Run	\$0.00	\$0.00	\$0.00	\$0.08	(\$0.08)

Worcester County

Annual Budget by Account Classification Report

	FY26 Proposed Budget as of 5/13/25	FY26 Department Requested	Variance FY26 Proposed Budget vs FY26 Dept Requested	2025 Adopted Budget	Variance FY26 Proposed Budget vs FY25 Adopted
Fund: 580 West Ocean City					
Revenue					
LOSS DSP ASTS - Gain/Loss on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CHG SVC - Charges for Services	\$2,201,122.00	\$2,650,820.00	(\$449,698.00)	\$1,531,600.00	\$669,522.00
INT/PEN - Interest & Penalties	\$91,000.00	\$91,000.00	\$0.00	\$90,000.00	\$1,000.00
OTH REV - Other Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TRNS IN - Transfers In	\$145,979.00	(\$299,610.00)	\$445,589.00	(\$339,153.00)	\$485,132.00
DEBT SRV REV - Debt Service Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$2,438,101.00	\$2,442,210.00	(\$4,109.00)	\$1,282,447.00	\$1,155,654.00
Expenditures					
PERS SVCS - Personnel Services	\$308,246.00	\$312,355.00	(\$4,109.00)	\$278,528.86	\$29,717.14
SUPP & MAT - Supplies & Materials	\$36,925.00	\$36,925.00	\$0.00	\$29,264.00	\$7,661.00
MAINT & SVCS - Maintenance & Services	\$940,565.00	\$940,565.00	\$0.00	\$918,082.00	\$22,483.00
OTHR CHGS - Other Charges	\$11,810.00	\$11,810.00	\$0.00	\$26,726.00	(\$14,916.00)
INTFND CHGS - Interfund Charges	\$0.00	\$0.00	\$0.00	\$9,846.00	(\$9,846.00)
CAP EQ - Capital Equipment	\$1,140,555.00	\$1,140,555.00	\$0.00	\$20,000.00	\$1,120,555.00
Expenditure Totals	\$2,438,101.00	\$2,442,210.00	(\$4,109.00)	\$1,282,446.86	\$1,155,654.14
Fund Total: West Ocean City	\$0.00	\$0.00	\$0.00	\$0.14	(\$0.14)



OFFICE OF THE TREASURER

Worcester County

GOVERNMENT CENTER
ONE WEST MARKET STREET, ROOM 1105
P.O. Box 248
SNOW HILL, MARYLAND
21863

BWS 3

TEL: 410-632-0686
FAX: 410-632-3003

Phillip G. Thompson, CPA
Finance Officer

Jessica R. Wilson, CPA
Deputy Finance Officer

Quinn M. Dittrich, CPA
Enterprise Fund Controller

TO: Worcester County Commissioners
FROM: Quinn M. Dittrich, Enterprise Fund Controller
DATE: May 15, 2025
RE: FY2026 Notice of Public Hearing Requested Water and Wastewater Operating Advertisement

Attached please find a copy of the required advertisement that will be placed in the newspapers for the Notice of Public Hearing for the FY2026 Requested Water and Wastewater Service Area's Operating Budgets. The meeting will be held at the Government Center.

If you wish to speak or attend in person, we encourage you to pre-register by calling the County Administration office at 410-632-1194. Speakers will be allowed to address the County Commissioners for up to two (2) minutes. Written comment may also be submitted in advance by email at wchearing@co.worcester.md.us or in writing received on or before 4:00 PM Eastern Standard Time on Monday, June 16, 2025 in the County Commissioners' Office at Room 1103 Government Center, One West Market Street, Snow Hill, MD 21863. Written comments received will be posted on the County website. Anyone not planning to speak may view the public hearing live on the County website at <https://worcestercountymd.swagit.com/live>. The Public Hearing will be held at:

10:30 A.M., Tuesday, June 17, 2025
WORCESTER COUNTY GOVERNMENT CENTER, SNOW HILL, MD

The advertisement for the Notice of Public Hearing FY2026 Requested Enterprise Funds Operating Budget is legally required to run at least once a week for two weeks. It will be advertised during the weeks of May 29 and June 5, 2025.

Notice of Public Hearing
Worcester County Water and Wastewater Enterprise Fund
FY 2026 Requested Budgets and Assessments

BWS 3

The Worcester County Commissioners will conduct a public hearing to receive comments on the proposed operating budgets, assessments, user charges and other charges for each of the 11 sanitary service areas operated by the Worcester County Department of Public Works, Water & Wastewater Division. If you wish to speak or attend in person, we encourage you to pre-register by calling the County Administration office at 410-632-1194. Speakers will be allowed to address the County Commissioners for up to two (2) minutes. Public Comment may also be submitted in advance by email at wchearing@co.worcester.md.us on or before 4:00 PM Eastern Standard Time on Monday, June 16, 2025. Anyone not planning to speak may view the public hearing live on the County website at <https://worcestercountymd.swagit.com/live>. The Public Hearing will be held at:

Tuesday, June 17, 2025 at 10:30 A.M.
in the County Commissioners' Meeting Room
Room 1101 Government Center, One West Market Street
Snow Hill, Maryland 21863

Copies of the proposed operating budgets for the 11 sanitary service areas are available for public inspection in the County Commissioners' Office in Room 1103 of the County Government Center in Snow Hill and online at www.co.worcester.md.us.

<u>Water and Wastewater Estimated Revenues</u>	
Charges for Services	\$18,752,099
Interest & Penalties	\$225,500
Operating Grant	\$631,500
Other Revenue	\$833,814
Transfers In	\$1,248,404
<u>Total Estimated Revenues</u>	<u>\$21,691,317</u>

<u>Water and Wastewater Requested Expenses</u>	
Personnel Services	\$7,378,490
Supplies & Materials	\$2,184,177
Maintenance & Services	\$8,241,816
Other Charges	\$323,650
Capital Equipment	\$3,563,184
<u>Total Requested Expenses</u>	<u>\$21,691,317</u>

The 11 sanitary service areas and proposed changes to the user charges are as follows:

BWS 3

<u>Assateague Pointe</u>		
Estimated Revenues and Requested Expenses		
\$662,102		
<u>Rates</u>		
	FY 26 Requested	FY 25 Adopted
Trailer Park Water & Sewer Flat Fee (110/gpd)	\$181.50	\$117.00
Domestic Sewer Flat Fee	\$309.38 per EDU	\$179.00
Commercial Sewer Only Flat Fee (110/gpd)	\$136.13	\$89.50
Grinder Pump Surcharge	\$0.00	\$50.00
Accessibility Fee	\$191.25 per EDU	\$0.00
Debt Service	\$0.00	\$162.50

<u>Briddletown</u>		
Estimated Revenues and Requested Expenses		
\$75,216		
<u>Rates</u>		
	FY 26 Requested	FY 25 Adopted
Domestic Water Flat Fee	\$90 per EDU	\$73 per EDU
Commercial Water Base Fee	\$50 per EDU	Tiered
Water Usage Fee	\$11/1,000 gallons	Tiered
Irrigation Fee	\$100.00	\$69.00
Pool Fee	\$100.00	\$32.00
Accessibility Fee	\$42.50 per EDU	\$0.00

<u>Edgewater Acres</u>		
Estimated Revenues and Requested Expenses		
\$432,254		
<u>Rates</u>		
	FY 26 Requested	FY 25 Adopted
Domestic Water Base Fee	\$40 per EDU	\$31.20 per EDU
Water and Sewer Usage Fee	\$8-15/1,000 gallons	\$8-15/1,000 gallons
Domestic Water Flat Fee	\$220.00	\$121.00
Domestic Sewer Flat Fee	\$190.00	\$184.40
Front Foot Assessment	\$0.02 / linear foot	\$0.02 / linear foot
Accessibility Fee	\$119 per EDU	\$0.00

<u>Landings</u>		
Estimated Revenues and Requested Expenses		
\$956,990		
<u>Rates</u>		
	FY 26 Requested	FY 25 Adopted
Domestic Water & Sewer Base Fee	\$360 per EDU	\$318.50 per EDU
Commercial Water & Sewer Base Fee	\$360 per EDU	Tiered
Water and Sewer Usage Fee	\$5-15/1,000 gallons	Tiered
Lewis Road Water Base Fee	\$60 per EDU	\$50 per EDU
Accessibility Fee	\$306 per EDU	\$307 per EDU

<u>Lighthouse Sound</u>		
Estimated Revenues and Requested Expenses		
\$132,805		
<u>Rates</u>		
	FY 26 Requested	FY 25 Adopted
Domestic Sewer Flat Fee	\$276.38 per EDU	\$242 per EDU
Accessibility Fee	\$163.20 per EDU	\$114 per EDU

<u>Mystic Harbour</u>		
Estimated Revenues and Requested Expenses		
\$3,272,833		
<u>Rates</u>		
	FY 26 Requested	FY 25 Adopted
Domestic Water & Sewer Base Fee	\$300 per EDU	\$243 per EDU
Commercial Water & Sewer Base Fee	\$300 per EDU	Tiered
Water Flat Fee	\$75.00	\$60.75
Sewer Flat Fee	\$309.38	\$212.66
Water and Sewer Usage Fee	\$5-15/1,000 gallons	Tiered
Accessibility Fee	\$255 per EDU	\$0.00
Sewer EDU Debt Service	\$66 per EDU	\$66 per EDU

<u>Newark</u>		
Estimated Revenues and Requested Expenses		
		\$406,657
<u>Rates</u>		
	FY26 Requested	FY25 Adopted
Domestic Water & Sewer Base Fee	\$280 per EDU	\$240 per EDU
Water and Sewer Usage Fee	\$5-15/1,000 gallons	\$7-14/1,000 gallons >3,000 gallons
Domestic Sewer Flat Fee	\$294.38	\$0.00
Commercial Water & Sewer Base Fee	\$280 per EDU	\$301 per EDU
Accessibility Fee	\$238 per EDU	\$0.00
Water EDU Debt Service	\$27 per EDU	\$27 per EDU
Sewer EDU Debt Service	\$55 per EDU	\$55 per EDU

<u>Ocean Pines</u>		
Estimated Revenues and Requested Expenses		
		\$10,273,846
<u>Rates</u>		
	FY26 Requested	FY25 Adopted
Domestic Water & Sewer Base Fee	\$209 per EDU	\$207 per EDU
Water and Sewer Usage Fee	\$5-15/1,000 gallons	Tiered
White Horse Park Flat Fee	\$160 per lot	\$160 per lot
Sewer Flat Fee	\$241.13	\$186.75
Commercial Water & Sewer Fee	\$209 per EDU	Tiered
Accessibility Fee	\$177.65 per EDU	\$0.00
Sewer EDU Debt Service	\$36 per EDU	\$36 per EDU

<u>Riddle Farm</u>		
Estimated Revenues and Requested Expenses		
		\$2,616,132
<u>Rates</u>		
	FY26 Requested	FY25 Adopted
Domestic Water & Sewer Fee	\$350 per EDU	\$288 per EDU
Commercial Water & Sewer Fee	\$350 per EDU	Tiered
Water and Sewer Usage Fee	\$5-15/1,000 gallons	Tiered
Accessibility Fee	\$297.50 per EDU	\$150 per EDU
Sewer EDU Debt Service	\$9 per EDU	\$9 per EDU

<u>River Run</u>		
Estimated Revenues and Requested Expenses		
		\$424,381
<u>Rates</u>		
	FY26 Requested	FY25 Adopted
Domestic Water Base Fee	\$73.15 per EDU	\$71 per EDU
Sewer Flat Fee	\$254.38	\$192.00
Water Usage Fee	\$1.25-3.75/1,000 gallons	Tiered
Accessibility Fee	\$206.68 per EDU	\$0.00

<u>West Ocean City</u>		
Estimated Revenues and Requested Expenses		
		\$2,438,101
<u>Rates</u>		
	FY26 Requested	FY25 Adopted
Sewer Flat Fee	\$139.38 per EDU	\$0.00
Domestic Fixture Fee	\$0.00	\$10.50
Commercial Fixture Fee	\$0.00	\$14.25
Pool Flat Fee	\$0.00	\$25.00
Accessibility Fee	\$46.75 per EDU	\$0.00

MEMORANDUM

TO: Worcester County Commissioners
 FROM: Kim Reynolds, Budget Officer *Kim Reynolds*
 DATE: May 15, 2025
 SUBJECT: Budget Work Session Summary as of May 13, 2025

The adjustments at the May 13th Budget Work Session for FY2026 are summarized in the table below. Revenues total \$288,730,807 and the FY2026 expenditures total \$282,421,126. After the FY2026 Budget Work Session Adjustments, the budget is at a surplus of \$6,309,681.

May 13th work session adjustments

	FY26 Department Requested Totals	FY26 Committee Review Totals	FY26 Proposed Budget Adjustments as of 5/13/25	FY26 Proposed Budget Revenue & Expenditure Totals
Revenues	\$284,574,909	\$288,730,807	\$288,730,807	\$288,730,807
Expenditures:	\$286,835,734	\$287,562,251	\$287,562,251	\$282,421,126
Personnel Salaries & Benefits			(\$1,616,490)	
Board of Education			(\$3,633,301)	
Non-Profit Grants			(\$321,572)	
Change in Reserve			(\$835,657)	
Water Wastewater Grant & Loan			\$1,265,895	
Surplus/(Deficit)	(\$2,260,825)	\$1,168,556	\$6,309,681	\$6,309,681

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

Attachments: FY2026 Board of Education Revised Summary Report – Page 2
 FY2026 Proposed Budget Revenue Report – Page 3
 FY2026 Proposed Budget Expenditure Report – Pages 4-5

BWS 4

Summary of BOE FY26 Requested and Revised Increases / (Decreases)

		BOE Requested FY26 Increases / (Decreases)	Budget Work Session Adjustments	Revised FY26 Increases / (Decreases)
Administration	Salaries and Wages	268,234		268,234
	Contracted Services	31,650		31,650
	Supplies and Materials	29,768	(7,500)	22,268
	Other Charges	71,209	(10,303)	60,906
	Land, Buildings, and Equipment	(2)		(2)
Instructional Support Services	Salaries and Wages	429,817	(33,000)	396,817
	Contracted Services	937		937
	Supplies and Materials	123,652	(53,405)	70,247
	Other Charges	6,350		6,350
Instructional Salaries	Salaries and Wages	4,700,691	(678,794)	4,021,897
Textbooks and Supplies	Supplies and Materials	1,213,390	(494,933)	718,457
Other Instructional Costs	Contracted Services	(3,018)	(7,550)	(10,568)
	Other Charges	(38,755)		(38,755)
	Land, Buildings, and Equipment	28,605		28,605
	Transfers	35,000		35,000
Special Education	Salaries and Wages	874,322	(132,212)	742,110
	Contracted Services	1,700		1,700
	Supplies and Materials	38,600	(33,600)	5,000
	Other Charges	48,189		48,189
Student Personnel Services	Salaries and Wages	16,611		16,611
	Contracted Services	1,500		1,500
	Supplies and Materials	1,110		1,110
	Other Charges	1,867		1,867
Health Services	Salaries and Wages	224,702		224,702
	Contracted Services	5,748		5,748
	Supplies and Materials	31,847		31,847
	Other Charges	500		500
Student Transportation	Salaries and Wages	10,125		10,125
	Contracted Services	337,822	(232,484)	105,338
	Supplies and Materials	28,025		28,025
	Other Charges	15,939		15,939
Operation of Plant	Salaries and Wages	133,402		133,402
	Contracted Services	9,900		9,900
	Supplies and Materials	119,000		119,000
	Other Charges	(198,262)		(198,262)
Maintenance of Plant	Salaries and Wages	(55,221)		(55,221)
	Contracted Services	37,176		37,176
	Supplies and Materials	(36,500)		(36,500)
	Other Charges	1,000		1,000
	Land, Buildings, and Equipment	(18,000)		(18,000)
Fixed Charges	Other Charges	3,215,325	(868,978)	2,346,347
Capital Planning	Salaries and Wages	(10,717)		(10,717)
Category Based on Cert Staff	Salaries and Wages		(1,628,000)	(1,628,000)
	Fixed Charges		(124,542)	(124,542)
Other Requests	Retirement Expenses	111,233		111,233
	County Share of Teacher Pension		672,312	672,312
	Nonrecurring Software	42,098		42,098
	Nonrecurring School Construction*	120,000		120,000
*paid with assigned funds				
Total		12,006,569	(3,632,989)	8,373,580

Donnie Williams to Restricted (200,000)

Revised Increase to Unrestricted Budget and Other Requests 8,173,580

State and Other Revenue Increases 1,516,297

County Increase 6,657,283

BOE OPEB included in County Budget 758,013

County Increase with all BOE OPEB 7,415,296

Worcester County

Revenue Annual Budget by Account Classification Report

	2026 Proposed Budget as of 5/13/25	2026 Department Requested	Variance FY26 Proposed vs FY26 Dept Requested	2025 Adopted Budget	Variance FY26 Proposed Budget vs FY25 Adopted
Fund: 100 General Fund					
PROP TAX - Property Taxes	193,153,535	192,047,762	1,105,773	174,036,523	19,117,012
INC TAX - Income Tax	53,000,000	53,000,000	-	47,000,000	6,000,000
OTHER TAX - Other Taxes	18,310,000	18,310,000	-	16,910,000	1,400,000
ST SHRD - State Shared	3,525,791	3,525,791	-	3,571,155	(45,364)
FRNCH - Franchise Fees	23,000	23,000	-	22,690	310
LOSS DSP ASTS - Gain/Loss on Disposal of Assets	125,000	125,000	-	125,000	-
LIC/PRMT - Licenses and Permits	2,864,115	2,864,115	-	2,768,190	95,925
CHG SVC - Charges for Services	2,673,454	2,673,454	-	1,927,478	745,976
INT/PEN - Interest & Penalties	5,000,000	5,000,000	-	6,000,000	(1,000,000)
FINES - Fines & Forfeitures	31,000	31,000	-	31,000	-
MISC - Miscellaneous	610,557	610,557	-	456,533	154,024
INTGOV FED - Intergovernmental - Federal Revenues	374,013	374,013	-	1,333,099	(959,086)
INTGOV ST - Intergovernmental - State Revenues	4,747,382	4,786,747	(39,365)	5,470,574	(723,192)
TRNS IN - Transfers In	4,292,960	1,203,470	3,089,490	2,265,375	2,027,585
General Fund Total Revenues:	288,730,807	284,574,909	4,155,898	261,917,617	26,813,190

Worcester County
Expense Annual Budget by Organization Report

	FY26 Proposed Budget as of 5/13/25	FY26 Department Requested	Variance FY26 Proposed vs FY26 Dept Requested	FY25 Adopted Budget	Variance FY26 Proposed Budget vs FY25 Adopted
Fund: 100 General Fund					
100.1001 - General Fund,County Commissioners	2,045,666	2,050,614	(4,948)	1,860,304	185,362
100.1002 - General Fund,Circuit Court	2,297,669	2,313,737	(16,068)	2,269,479	28,190
100.1003 - General Fund,Orphan's Court	82,260	80,199	2,061	80,400	1,860
100.1004 - General Fund,State's Attorney	4,560,734	4,609,821	(49,087)	4,755,174	(194,440)
100.1005 - General Fund,Treasurer's Office	1,918,115	1,946,020	(27,905)	1,881,992	36,123
100.1006 - General Fund,Elections Office	1,607,369	1,607,132	237	1,498,980	108,389
100.1007 - General Fund,Human Resources	918,486	838,243	80,243	785,175	133,311
100.1008 - General Fund,Development, Review & Permits	3,259,279	3,300,568	(41,289)	3,142,138	117,141
100.1010 - General Fund,Environmental Programs	2,910,400	2,933,319	(22,919)	2,779,364	131,036
100.1011 - General Fund,Information Technology	1,705,810	1,708,149	(2,339)	1,625,808	80,002
100.1090 - General Fund,Other General Government	6,338,740	6,292,540	46,200	4,543,099	1,795,641
100.1101 - General Fund,Sheriff's Office	20,255,991	20,385,451	(129,460)	17,280,865	2,975,126
100.1102 - General Fund,Emergency Services	6,023,079	5,865,456	157,623	4,540,821	1,482,258
100.1103 - General Fund,Jail	15,772,776	15,798,670	(25,894)	14,240,569	1,532,207
100.1104 - General Fund,Fire Marshal	1,460,567	1,469,304	(8,737)	1,471,659	(11,092)
100.1105 - General Fund,Volunteer Fire Departments	13,731,465	13,720,627	10,838	12,189,916	1,541,549
100.1201 - General Fund,Maintenance	3,004,706	3,051,085	(46,379)	2,415,454	589,252
100.1202 - General Fund,Roads	7,590,198	7,557,795	32,403	5,836,195	1,754,003
100.1203 - General Fund,Public Works	1,499,110	1,496,863	2,247	1,310,022	189,088
100.1204 - General Fund,Boat Landings	406,513	406,513	-	54,438	352,075
100.1205 - General Fund,Homeowner Convenience Centers	972,036	968,561	3,475	983,063	(11,027)
100.1206 - General Fund,Recycling	1,237,370	1,250,950	(13,580)	1,225,532	11,838
100.1301 - General Fund,Health Department	11,995,585	12,581,419	(585,834)	11,716,307	279,278
100.1302 - General Fund,Mosquito Control	294,692	296,482	(1,790)	227,581	67,111
100.1401 - General Fund,Commission on Aging	1,984,939	2,067,837	(82,898)	1,776,305	208,634
100.1402 - General Fund,Other Social Services	646,368	967,940	(321,572)	636,627	9,741
100.1502 - General Fund,WOR-WIC Community College	2,707,168	2,707,168	-	2,618,000	89,168
100.1505 - General Fund,Board of Education	122,349,697	126,182,686	(3,832,989)	115,054,401	7,295,296
100.1601 - General Fund,Recreation Department	3,315,779	3,334,288	(18,509)	2,833,908	481,871

Worcester County

Expense Annual Budget by Organization Report

	FY26 Proposed Budget as of 5/13/25	FY26 Department Requested	Variance FY26 Proposed vs FY26 Dept Requested	FY25 Adopted Budget	Variance FY26 Proposed Budget vs FY25 Adopted
100.1602 - General Fund,Parks Department	1,739,169	1,757,866	(18,697)	2,524,327	(785,158)
100.1603 - General Fund,Libraries	4,794,069	4,805,729	(11,660)	4,286,416	507,653
100.1604 - General Fund,Other Recreation & Culture	95,000	95,001	(1)	80,000	15,000
100.1701 - General Fund,Extension Service	282,741	282,741	-	267,494	15,247
100.1702 - General Fund,Other Natural Resources	615,800	615,800	-	625,935	(10,135)
100.1801 - General Fund,Economic Development	631,550	633,606	(2,056)	592,450	39,100
100.1803 - General Fund,Tourism	1,711,229	1,723,039	(11,810)	1,643,062	68,167
100.1901 - General Fund,Taxes Shared with Towns	4,068,096	4,068,096	-	3,630,114	437,982
100.1902 - General Fund,Grants to Towns	8,627,048	8,627,048	-	6,617,628	2,009,420
100.1975 - General Fund,Debt Service	10,080,635	10,080,635	-	10,077,454	3,181
100.1985 - General Fund,Interfund	6,883,222	6,356,736	526,486	9,939,161	(3,055,939)
Fund Total: General Fund	282,421,126	286,835,734	(4,414,608)	261,917,617	20,503,509

		Worcester County						
FY2026 Budget Request by Category								
	2026 Committee Review	Committee Adjustments	Overall FY26 Committee Variance \$ vs FY25 Adopted	Overall FY26 Committe Variance %	2026 Department Requested	2025 Adopted Budget	2024 Actual Amount	2023 Actual Amount
Department: 1902 Grants to Towns								
SUPP & MAT - Supplies & Materials	\$150,000.00	\$0.00	\$150,000.00		\$150,000.00	\$0.00	\$0.00	\$0.00
OTHR CHGS - Other Charges	\$8,477,048.00	\$0.00	\$1,859,420.00	31%	\$8,477,048.00	\$6,617,628.00	\$6,367,416.00	\$6,440,060.00
Department Total: Grants to Towns	\$8,627,048.00	\$0.00	\$2,009,420.00	30%	\$8,627,048.00	\$6,617,628.00	\$6,367,416.00	\$6,440,060.00

Worcester County		FY2026 Budget Worksheet Report							
Account Number	Account Description	2026 Committee Review	Committee Adjustments	2026 Department Requested	\$ Variance FY26 Committee vs FY25 Adopted	2025 Adopted Budget	2024 Actual Amount	Department Requested Comments	Committee Review Comments
EXPENSES									
Department: 1902 - Grants to Towns									
Location: 100 - Town of Pocomoke									
<i>OTHR CHGS - Other Charges</i>									
7100.153	County Grants Restricted Fire Grant	72,000.00	0.00	72,000.00	(19,000.00)	91,000.00	75,000.00	Decrease based on Calendar Year 2024 out of town responses.	
7100.193	County Grants Unrestricted to Town	617,125.00	0.00	617,125.00	68,808.00	548,317.00	465,000.00	Requested increase in unrestricted grant to Pocomoke	
<i>Account Total: OTHR CHGS - Other Charges</i>		\$689,125.00	\$0.00	\$689,125.00	\$49,808.00	\$639,317.00	\$540,000.00		
Location Total: 100 - Town of Pocomoke		\$689,125.00	\$0.00	\$689,125.00	\$49,808.00	\$639,317.00	\$540,000.00		
Location: 110 - Town of Berlin									
<i>OTHR CHGS - Other Charges</i>									
7100.153	County Grants Restricted Fire Grant	221,000.00	0.00	221,000.00	0.00	221,000.00	223,000.00	Based on Calendar Year 2024 out of town responses.	
7100.193	County Grants Unrestricted to Town	687,500.00	0.00	687,500.00	187,500.00	500,000.00	465,000.00	Requested increase in unrestricted grant funds & request for site work match for Flower St. Community Center.	
<i>Account Total: OTHR CHGS - Other Charges</i>		\$908,500.00	\$0.00	\$908,500.00	\$187,500.00	\$721,000.00	\$688,000.00		
Location Total: 110 - Town of Berlin		\$908,500.00	\$0.00	\$908,500.00	\$187,500.00	\$721,000.00	\$688,000.00		
Location: 120 - Town of Snow Hill									
<i>OTHR CHGS - Other Charges</i>									
7100.153	County Grants Restricted Fire Grant	83,000.00	0.00	83,000.00	8,000.00	75,000.00	97,000.00	Increase based on Calendar Year 2024 out of town responses.	
7100.193	County Grants Unrestricted to Town	1,055,123.00	0.00	1,055,123.00	256,806.00	798,317.00	799,959.00	Increase requests to fund: Bank St Project, Sidewalks to Schools, Byrd Park Stormwater maintenance & replace basketball courts.	
<i>Account Total: OTHR CHGS - Other Charges</i>		\$1,138,123.00	\$0.00	\$1,138,123.00	\$264,806.00	\$873,317.00	\$896,959.00		
Location Total: 120 - Town of Snow Hill		\$1,138,123.00	\$0.00	\$1,138,123.00	\$264,806.00	\$873,317.00	\$896,959.00		
Location: 130 - Town of Ocean City									
<i>OTHR CHGS - Other Charges</i>									
7100.153	County Grants Restricted Fire Grant	208,000.00	0.00	208,000.00	(19,000.00)	227,000.00	195,000.00	Decrease based on Calendar Year 2024 out of town responses.	
7100.192	County Grants Tourism to Town	50,000.00	0.00	50,000.00	0.00	50,000.00	50,000.00	Convention Bureau Request	
7100.193	County Grants Unrestricted to Town	4,672,300.00	0.00	4,672,300.00	1,186,306.00	3,485,994.00	3,386,457.00	Requested increase in unrestricted grant, request for increase in public safety police force and vehicle increase (50% of cost)	
<i>Account Total: OTHR CHGS - Other Charges</i>		\$4,930,300.00	\$0.00	\$4,930,300.00	\$1,167,306.00	\$3,762,994.00	\$3,631,457.00		
Location Total: 130 - Town of Ocean City		\$4,930,300.00	\$0.00	\$4,930,300.00	\$1,167,306.00	\$3,762,994.00	\$3,631,457.00		

Worcester County		FY2026 Budget Worksheet Report							
Account Number	Account Description	2026 Committee Review	Committee Adjustments	2026 Department Requested	\$ Variance FY26 Committee vs FY25 Adopted	2025 Adopted Budget	2024 Actual Amount	Department Requested Comments	Committee Review Comments
Location: 190 - Ocean Pines Association									
SUPP & MAT - Supplies & Materials									
6160.043	Grant Programs Other Grants	150,000.00	0.00	150,000.00	150,000.00	0.00	0.00	Request for Roads & Bridge Repairs	
Account Total: SUPP & MAT - Supplies & Materials		\$150,000.00	\$0.00	\$150,000.00	\$150,000.00	\$0.00	\$0.00		
OTHR CHGS - Other Charges									
7100.028	County Grants OPA Recreation Conditional Grant	40,000.00	0.00	40,000.00	20,000.00	20,000.00	0.00	Requested increase in Recreation & Parks Grant	
7100.065	County Grants Grants to Towns for Police	725,000.00	0.00	725,000.00	175,000.00	550,000.00	550,000.00	Increase request for Public Safety - Police needs	
7100.153	County Grants Restricted Fire Grant	46,000.00	0.00	46,000.00	(5,000.00)	51,000.00	61,000.00	Decrease based on Calendar Year 2024 out of town responses.	
Account Total: OTHR CHGS - Other Charges		\$811,000.00	\$0.00	\$811,000.00	\$190,000.00	\$621,000.00	\$611,000.00		
Location Total: 190 - Ocean Pines Association		\$961,000.00	\$0.00	\$961,000.00	\$340,000.00	\$621,000.00	\$611,000.00		
Expense Total: 1902 - Grants to Towns		\$8,627,048.00	\$0.00	\$8,627,048.00	\$2,009,420.00	\$6,617,628.00	\$6,367,416.00		

GRANTS TO TOWNS - FY2026
Request - Pocomoke City

	Pocomoke City FY25 Approved	Pocomoke City FY26 Request
<u>COUNTY GRANTS TO TOWNS</u>		
Unrestricted Grant	500,000	500,000
Unrestricted Grant Increase Requested		67,787
Infrastructure Grant	48,317	49,338
Restricted Fire Grant	91,000	72,000
	639,317	689,125
(1) Ambulance Grant- Vol Fire Co ***Included in 1105 Budget	1,017,957	1,144,479
Supplemental Cnty Grant EMS to provide level fund		-
* Cnty Grant Vol. Fire Dept - based on code	266,650	298,804
Volunteer Fire Grant Supplement for Cancer Screenings/Physicals		3,120
Sub-Total County Grants & Debt	1,923,924	2,135,528
Tourism Marketing On-Behalf	4,500	4,500
<u>SHARED REVENUES</u>		
* Income Tax	332,548	374,782
* Liquor License Distribution	9,375	9,375
	341,923	384,157
<u>STATE AID PASS THRU</u>		
* Fire Co. Aid-State Pass Thru Vol Fire-est	32,085	32,035
* Fire Co. Aid-State Pass Thru Towns-est	617	159
TOTAL	\$ 2,303,049	\$ 2,556,379

* Mandated by State or County Code

(1) Ambulance Grant calculated FY2026 rates based on CY2024 runs

GRANTS TO TOWNS - FY2026

Request - Berlin

	Berlin FY25 Approved	Berlin FY26 Request
<u>COUNTY GRANTS TO TOWNS</u>		
Unrestricted Grant	500,000	500,000
Unrestricted Grant Increase Requested		37,500
Flower Street Community Center - Site work match	-	150,000
Restricted Fire Grant	221,000	221,000
	721,000	908,500
* Cnty Grant Vol. Fire Dept	266,650	298,804
Volunteer Fire Grant Supplement for Cancer Screenings/Physicals		3,120
(1) Ambulance Grant- Vol Fire Co ***Included in 1105 Budget	1,197,215	1,309,919
Supplemental Cnty Grant EMS to provide level fund		-
	1,463,865	1,611,843
Sub-Total County Grants & Debt	2,184,865	2,520,343
Tourism Marketing On-Behalf	4,500	4,500
<u>SHARED REVENUES</u>		
* Income Tax	652,548	735,422
* Liquor License Distribution	23,000	29,150
	675,548	764,572
<u>STATE AID PASS THRU</u>		
* Fire Co. Aid-State Pass Thru Vol Fire-est	32,085	32,035
* Fire Co. Aid-State Pass Thru Towns-est	11,500	4,175
TOTAL	\$ 2,908,498	\$ 3,325,625

* Mandated by State or County Code

(1) Ambulance Grant calculated FY2026 rates based on CY2024 runs

GRANTS TO TOWNS - FY2026
Request - Snow Hill

	Snow Hill FY25 Approved	Snow Hill FY26 Request
<u>COUNTY GRANTS TO TOWNS</u>		
Unrestricted Grant	500,000	500,000
Other Grants - in lieu	200,000	200,000
Other Grants - in lieu Bikeways	50,000	50,000
Bank Street Project - Stormwater mgmt expenses		72,000
Sidewalks to Schools		12,600
Byrd Park - Stormwater maintenance & construction		104,667
Byrd Park - Replace basketball courts		66,518
Infrastrure Grant	48,317	49,338
Restricted Fire Grant	75,000	83,000
	873,317	1,138,123
* Cnty Grant Vol. Fire Dept	266,650	298,804
(1) Volunteer Fire Grant Supplement for Cancer Screenings/Physicals		3,120
(2) Ambulance Grant- Vol Fire Co ***Included in 1105 Budget	903,312	1,007,236
Supplemental Cnty Grant EMS to provide level fund		
	1,169,962	1,309,160
Sub-Total County Grants & Debt	2,043,279	2,447,283
Tourism Marketing On-Behalf	4,500	4,500
<u>SHARED REVENUES</u>		
Income Tax	207,058	233,354
* Liquor License Distribution	8,000	9,563
	215,058	242,917
<u>STATE AID PASS THRU</u>		
* Fire Co. Aid-State Pass Thru Vol Fire-est	32,085	32,035
* Fire Co. Aid-State Pass Thru Towns-est	2,200	754
TOTAL	\$ 2,297,122	\$ 2,727,489

* Mandated by State or County Code

(1) Fire Grant supplement approved from General Fund FY14-FY24

(2) Ambulance Grant calculated FY2026 rates based on CY2024 runs

GRANTS TO TOWNS - FY2026
Request - Ocean City

BWS 5

	Ocean City FY25 Approved	Ocean City FY26 Request
<u>COUNTY GRANTS TO TOWNS</u>		
Ocean City Unrestricted Grant	2,748,494	2,748,494
Unrestricted Grant Increase Requested		79,706
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
Public Safety - Increase Police Force & Vehicles (50% cost)	-	1,139,100
Public Safety - OC Bomb Squad digital X-ray system (50% cost)	32,500	-
Downtown Redevelopment	125,000	125,000
Restricted Fire Grant	227,000	208,000
	3,762,994	4,930,300
Ocean City MOU Additional Request	-	-
Sub-Total	3,762,994	4,930,300
(1) Ambulance Grant ***Included in 1105 budget	2,430,841	2,464,346
(1) EMS Services to WOC	823,794	1,247,495
Supplemental Cnty Grant EMS to provide level fund		-
* Cnty Grant Vol. Fire Dept-General Fund Bgt	266,650	298,804
Volunteer Fire Grant Supplement for Cancer Screenings/Physicals		3,120
<u>DEBT SERVICE FOR BENEFIT OF OCEAN CITY</u>		
Beach Maintenance-DNR Fund	490,000	490,000
	4,011,285	4,503,765
Sub-Total County Grants & Debt	7,774,279	9,434,065
Tourism Marketing On-Behalf	270,000	270,000
<u>SHARED REVENUES</u>		
* Income Tax	2,070,585	2,333,550
* Bingo License Receipts	2,000	2,900
* Liquor License Distribution	325,000	340,000
	2,397,585	2,676,450
<u>STATE AID PASS THRU</u>		
* Fire Co. Aid-State Pass Thru Vol Fire-est	32,085	32,035
* Fire Co. Aid-State Pass Thru Towns-est	34,833	43,566
TOTAL	\$ 10,508,782	\$ 12,456,116

* Mandated by State or County Code

(1) Ambulance Grant calculated FY2026 rates based on CY2024 runs

GRANTS TO TOWNS - FY2026
Request - Ocean Pines Association

	Ocean Pines FY25 Approved	Ocean Pines FY26 Request
<u>COUNTY GRANTS TO TOWNS</u>		
** County Street Grants By Agreement	195,866	223,071
Infrastructure - Roads & Bridge Repairs		150,000
Recreation & Parks Grant	20,000	40,000
Tourism		
Police Aid	550,000	725,000
Restricted Fire Grant	51,000	46,000
	816,866	1,184,071
* Cnty Grant Vol. Fire Dept	266,650	298,804
Volunteer Fire Grant Supplement for Cancer Screenings/Physicals		3,120
(1) Ambulance Grant- Vol Fire Co ***Included in 1105 Budget	870,124	952,200
Supplement to provide level funding		-
	1,136,774	1,254,124
Sub-Total County Grants & Debt	1,953,640	2,438,195
<u>STATE AID PASS THRU</u>		
* Fire Co. Aid-State Pass Thru Vol Fire-est	32,085	32,035
TOTAL	\$ 1,985,725	\$ 2,470,230

** In Roads Dept Budget

* Mandated by State or County Code

(1) Ambulance Grant calculated FY2026 rates based on CY2024 runs

FY2026 Grants to Towns Requested

		Grant	In lieu taxes	Unrestricted Increase	Flower St Community Center	Bank St Project	Byrd Park Stormwater & Basketball	Sidewalks to Schools	Public Safety Increase Police & Vehicles	Park N Ride	DownTown Redevelop.	Table Games 10%	Roads & bridges	Street/Road Grant OP Agreement	Police Grant	Restricted Fire Grant	Convention Bureau	Recreation	Tourism	Total
		7100.193	7100.193	7100.193								7100.193		1202.6600.010	7100.065	7100.153	7100.192	7100.028	7100.029	
Pocomoke	100.1902.100	\$ 500,000		\$ 67,787								\$ 49,338				\$ 72,000				\$ 689,125
Berlin	100.1902.110	\$ 500,000		\$ 37,500	\$ 150,000											\$ 221,000				\$ 908,500
Snow Hill	100.1902.120	\$ 500,000	\$ 250,000			\$ 72,000	\$ 171,185	\$ 12,600				\$ 49,338				\$ 83,000				\$ 1,138,123
Ocean City	100.1902.130	\$ 2,748,494		\$79,706					\$ 1,139,100	\$ 80,000	\$ 125,000					\$ 208,000	\$ 50,000	\$ 100,000	\$ 400,000	\$ 4,930,300
Ocean Pines Assoc.	100.1902.190												\$ 150,000	\$ 223,071	\$ 725,000	\$ 46,000		\$ 40,000		\$ 1,184,071
TOTAL	TOTALS	\$ 4,248,494	\$ 250,000	\$ 184,993	\$ 150,000	\$ 72,000	\$ 171,185	\$ 12,600	\$ 1,139,100	\$ 80,000	\$ 125,000	\$ 98,676	\$ 150,000	\$ 223,071	\$ 725,000	\$ 630,000	\$ 50,000	\$ 140,000	\$ 400,000	\$ 8,850,119

FY2025 Grants to Towns Approved

		Grant	In lieu taxes	Unrestricted Increase	Public Safety OC Bomb Squad X-Ray	Park N Ride	DownTown Redevelop.	Table Games 10%	Street/Road Grant OP Agreement	Police Grant	Restricted Fire Grant	Convention Bureau	Recreation	Tourism	Total
		7100.193	7100.193	7100.193				7100.193	1202.6600.010	7100.065	7100.153	7100.192	7100.028	7100.029	
Pocomoke	100.1902.100	\$ 465,000		\$ 35,000				\$ 48,317			\$ 91,000				\$ 639,317
Berlin	100.1902.110	\$ 465,000		\$ 35,000							\$ 221,000				\$ 721,000
Snow Hill	100.1902.120	\$ 500,000	\$ 250,000					\$ 48,317			\$ 75,000				\$ 873,317
Ocean City	100.1902.130	\$ 2,681,457		\$67,037	\$32,500	\$ 80,000	\$ 125,000				\$ 227,000	\$ 50,000	\$ 100,000	\$ 400,000	\$ 3,762,994
Ocean Pines Assoc.	100.1902.190								\$ 195,866	\$ 550,000	\$ 51,000		\$ 20,000		\$ 816,866
TOTAL	TOTALS	\$ 4,111,457	\$ 250,000	\$ 137,037	\$ 32,500	\$ 80,000	\$ 125,000	\$ 96,634	\$ 195,866	\$ 550,000	\$ 665,000	\$ 50,000	\$ 120,000	\$ 400,000	\$ 6,813,494

Worcester County Sheriff's Office

BWS 6a

Matthew Crisafulli
Sheriff



Nathaniel Passwaters
Chief Deputy

May 19, 2025

To: Worcester County Commissioners

From: Sheriff Matthew Crisafulli

RE: Revision to FY26 Budget Request – Overall reduction \$1,000,603.85

Please accept this memo as formal notice that we have made the following reductions to our FY26 budget request:

- Personnel Services – Salaries and Benefits
Total reduction \$900,603.85
 - Salaries: \$512,811.80
 - Overtime Pay: \$224,000.00
 - Benefits:
 - Hospitalization – \$44,013.00
 - Benefits Retirement – \$80,550.00
 - Social Security Taxes – \$39,229.05
- Supplies & Equipment – Law Enforcement Equipment
Total reduction \$90,000.00
 - Pneumatic Breach Tool - \$40,000.00
 - Forensic Camera - \$50,000.00
- Maintenance & Services – Consulting Services (Psychological Services)
Total reduction \$10,000

These reductions bring our overall FY25 to FY26 requested increase from \$3,104,586.00 down to \$2,103,982.15.

My staff and I remain available to provide any further information or clarification as needed.

Sincerely,

A blue ink signature of Matthew Crisafulli is written over the name and title. The signature is stylized and cursive.

Matthew Crisafulli, Sheriff
Worcester County Sheriff's Office

WCSO FY26 Budget Request Reductions
5/19/2025

1 Personnel Services

Salaries were reduced \$512,811.80 by adjusting the following items:

1. Postpone 2nd of 2 grade adjustments granted to sworn personnel (DEP-SGT) until January 2026
2. The overtime increase request was deleted (savings of \$224,000)
3. One vacant part-time sworn position will not be filled until FY27
4. Lieutenant reclass delayed until January 2026
5. Lieutenant exempt salaries were lowered by \$2,836 each
6. Approved Forensic Tech position will not be filled until January 2026
7. Reduced associated personnel benefits created a savings of \$163,792.05

TOTAL OVERALL PERSONNEL SAVINGS IS \$900,603.85

Originally Proposed	Total Reduction	Revised Proposed
16,790,591.00	900,603.85	15,889,987.15

2 Supplies & Materials - Law Enforcement Equipment (GL account 6110.190)

Pneumatic Breach Tool was removed for a savings of \$40,000

Forensic Camera was removed for a savings of \$50,000

Originally Proposed	Total Reduction	Revised Proposed
1,532,990.00	90,000.00	1,442,990.00

3 Maintenance & Services - Consulting Services Psychological Services (GL account 6530.115)

This line item was reduced from \$65,000 to \$55,000 for a savings of \$10,000

Originally Proposed	Total Reduction	Revised Proposed
825,410.00	10,000.00	815,410.00

Overall Budget

Originally Proposed	Total Reduction	Revised Proposed
20,255,991.00	1,000,603.85	19,255,387.15

TOTAL REDUCTION in FY26 BUDGET REQUEST	1,000,603.85
--	--------------

Expense Annual Budget by Account Classification Report

	2025 Adopted Budget	2026 Requested as of 3/18/25	2026 Requested as of 5/13/25	Adjustments Submitted 5/19/25	2026 Requested as of 5/19/25
1101 Sheriff's Office					
Expenditures					
PERS SVCS - Personnel Services	13,905,415	16,920,051	16,790,591	(900,604)	15,889,987
SUPP & MAT - Supplies & Materials	1,532,028	1,532,990	1,532,990	(90,000)	1,442,990
MAINT & SVCS - Maintenance & Services	846,922	825,410	825,410	(10,000)	815,410
OTHR CHGS - Other Charges	206,500	245,000	245,000	-	245,000
CAP EQ - Capital Equipment	790,000	862,000	862,000	-	862,000
Expenditure Grand Totals:	17,280,865	20,385,451	20,255,991	(1,000,604)	19,255,387



Worcester County

Government Center

Department of Human Resources

One West Market Street, Room 1301

Snow Hill, Maryland 21863-1213

410-632-0090

Fax: 410-632-5614

STACEY E. NORTON
Human Resources Director

PAT WALLS
Deputy Director

To: Weston Young, Chief Administrative Officer
From: Stacey Norton, Human Resource Director
Date: May 14, 2025
Subject: Sheriff's Office Requests for Grade Reclassifications

This request was updated to reflect personnel changes since it was originally submitted and the costs listed below no longer include a COLA increase.

Below is a summary of the Sheriff's personnel requests:

- 1) Reclassify the job series up 2 grades to be more competitive in the labor market.
- 2) Reclassify the Lieutenant Position from classified to non-classified (NC).
- 3) Increase the Captain salary to \$134,228 for 2 employees.
- 4) Increase the Chief Deputy salary to \$140,939 for 1 employee.

NUMBER OF EMPLOYEES	JOB TITLE	CURRENT GRADE	REQUESTED GRADE
22	DEPUTY SHERIFF	20	22
42	DEPUTY FIRST CLASS	21	23
22	CORPORAL	23	25
10	SERGEANT	25	27
6	LIEUTENANT	26	NC \$127,836
2	CAPTAIN	NC \$110,178	NC \$134,228
1	CHIEF DEPUTY	NC \$122,736	NC \$140,939

These requests are to assist in the recruiting and retention of experienced staff as our salaries are not competitive with the local labor market.

This request will impact 105 employees for a total cost of \$949,969.

Thank you for your consideration.

I look forward to discussing this during the budget work session on May 20, 2025.

Attachment



Worcester County Government

One West Market Street | Room 1103 | Snow Hill MD 21863-1195

(410) 632-1194 | (410) 632-3131 (fax) | admin@co.worcester.md.us | www.co.worcester.md.us

TO: County Commissioners
Weston S. Young, Chief Administrative Officer
FROM: Kim Reynolds, Budget Officer *Kim Reynolds*
DATE: May 14, 2025
RE: Proposed Fee Increases for Fiscal Year 2026

Please see attached proposed fee increase requests from several departments for the fiscal year 2026 in the following order:

- Development, Review and Permitting
- Environmental Programs
- Recreation Department

Departments will be available to answer any questions.

Attachments: DRP – FY26 Fee Draft Resolution (pages 2-6)

Environmental Programs – FY26 Memo, Fee Schedule & Draft Resolution (pages 7-14)

Recreation – FY26 Memo, Facility Fee Schedule, Youth Programs & Adult Programs Fee Schedules (pages 15-20)

RESOLUTION NO. 25 - ____**RESOLUTION ESTABLISHING FEES FOR APPLICATIONS PROCESSED BY
THE DEPARTMENT OF DEVELOPMENT REVIEW & PERMITTING**

WHEREAS, the Code of Public Local Laws of Worcester County, Maryland, General Provisions Article and BR 2-212(f) (Electrical Standards - Fees), BR 3-104 (Housing Review Board), TR 2-103(d) (Licensing of coin-operated vending machines - Fees), TR 2-106(c) (Rental License fees), TR 2-201 (Gaming Permits), ZS 1-106 (Zoning Regulations - Fees and expenses), ZS 1-347(k) (Zoning Regulations - Agricultural Reconciliation Board fees) and ZS 2-108 (Subdivision Regulations - Fees), as from time to time amended, provide that the County Commissioners may establish certain fees for processing of applications; and

WHEREAS, the Worcester County Commissioners have adopted or amended said fees by previous resolutions, most recently by Resolution No. 24-11, adopted on June 18, 2024; and

WHEREAS, the County Commissioners have determined it necessary to revise said fees and add fees for various review services provided by County staff.

NOW, THEREFORE, BE IT RESOLVED by the County Commissioners of Worcester County, Maryland that the following fee schedule shall be in effect for the services provided by the Department of Development Review & Permitting:

DEPARTMENT OF DEVELOPMENT REVIEW & PERMITTING
FEE SCHEDULE

I. APPLICATION REVIEW FEES

- A. Zoning Map Amendment: ~~\$650.00~~ 700.00 base fee, plus \$15.00 per acre.
- B. Zoning Text Amendment: \$400.00 per change requested.
- C. Residential Planned Community:
 - 1. Step I: \$1,000.00 base fee, plus \$15.00 per acre over 30 acres.
 - 2. Step II: \$600.00 base fee, plus \$15.00 per acre over 30 acres.
 - 3. Step III: Refer to subdivision and/or site plan review fees.
- D. Subdivision Review:
 - 1. Sketch Plan (optional): No fee.
 - 2. Preliminary Plat: \$350.00 base fee, plus \$15.00 per lot in excess of 5 lots.
 - 3. Final Plat: \$350.00 base fee, plus \$10.00 per lot in excess of 5 lots.
 - 4. Minor Subdivision Plat: \$250.00 flat fee.
 - 5. Recording fee: \$5.00 per sheet.
 - 6. Waiver of ordinance section: \$100.00 per section.
 - 7. Revision ($\leq 25\%$ of site) \$150.00 flat fee, ($> 25\%$ of site) \$150.00, plus \$5.00 per lot.
 - 8. Revalidation or extension of approval: \$150.00 flat fee.
 - 9. Third and subsequent review: \$100.00 flat fee per review.
 - 10. Construction Plan Review:
 - a. Minor subdivision (≤ 5 lots, where required): \$150.00 flat fee.
 - b. Major subdivision (6 to 20 lots): \$150.00 base fee, plus \$10.00 per lot.

- c. Major subdivision (≥ 21 lots): \$150.00 base fee, plus \$15.00 per lot.
 - d. Revisions: 25% of original fee.
- E. Site plan review:
 - 1. Major site plan: \$450.00 base fee, Plus \$35.00 per acre.
 - 2. Minor site plan: \$300.00 flat fee.
 - 3. Administrative Review: \$50.00 flat fee.
 - 4. Revisions: ($\geq 25\%$ of site): \$150.00 flat fee; ($> 25\%$ of site): \$150.00, Plus \$35.00 per acre.
 - 5. Revalidation or extension of approval: \$150.00 flat fee.
 - 6. Waiver of ordinance section: \$100.00 per section.
 - 7. Third and subsequent reviews: \$100.00 flat fee per review.
- F. Board of Zoning Appeals
 - 1. Variance: ~~\$440.00~~ 450.00 flat fee.
 - 2. Special exception: ~~\$440.00~~ 450.00 flat fee.
 - 3. Forestry adjustment, exceptions or payment in lieu: ~~\$440.00~~ 450.00 flat fee.
 - 4. Any other application: ~~\$440.00~~ 450.00 flat fee.
- G. Administrative Adjustment Hearing: \$75.00 flat fee.
- H. Readvertisement fee (if necessary): ~~\$340.00~~ 350.00 flat fee.
- I. Housing Review Board Appeal Fee: \$100.00.
- J. Building Code Appeals Board Application Fee: \$250.00.
- K. F.E.M.A. Variance Application Fee: \$250.00
- L. Agricultural Reconciliation Board Application Fee: \$150.00
- M. Cooperative Campground/Mobile Home Park Review Fee
 - 1. Conversion to Co-op: \$600.00 base fee, plus \$35.00 per acre.
 - 2. Expand or enlarge Co-op: \$450.00 base fee, plus \$35.00 per acre.
 - 3. Revisions: ($\leq 25\%$ of site): \$150.00 flat fee; or
($> 25\%$ of site): \$150.00, plus \$35.00 per acre.
 - 4. Third and subsequent reviews: \$100.00 flat fee per review.
- N. Research Fee: \$50.00 per hour for each hour or portion thereof beyond the first hour of staff research time.

II. PERMITS

- A. Building Permits
 - 1. For one- and two-family dwellings, additions thereto, and accessory structures 500 square feet or greater in size: A minimum fee of \$50.00 plus an amount equal to the square footage multiplied by the current value per square foot (as listed below) multiplied by .0055, with \$50.00 of the fee being non-refundable in the event the permit is not utilized.

TYPE OF AREA	CURRENT VALUE PER SQUARE FOOT
Habitable	\$48.12
Garage, covered decks, screened porches and other attached non-habitable covered areas	\$22.62
Open Decks	\$15.00

2. Manufactured and Mobile Homes: \$100.00 flat fee.
3. Multi-family, commercial and industrial (including accessory structures): A minimum fee of \$150.00 plus an amount equal to the square footage multiplied by the current value per square foot (as listed below) multiplied by .005, with \$150.00 of the fee being non-refundable in the event the permit is not utilized:

IRC USE GROUP	CURRENT VALUE PER SQUARE FOOT
A-1	\$76.29
A-2	\$56.84
A-3	\$55.81
A-4	\$71.17
B	\$51.20
E	\$55.30
F-1	\$31.74
F-2	\$31.23
H	\$30.72
I-1	\$50.69
I-2	\$80.38
I-3	\$70.14
M	\$41.98
R-1	\$54.94
R-2	\$48.64
R-3	\$40.96
S-1	\$29.18
S-2	\$28.67
U	\$22.62

4. Reinspection Fee: \$50.00 each occurrence.
 5. For construction of a handicap access ramp on a single-family home where appropriate documentation is presented to the department regarding the bonafide need: No fee.
- B. Zoning Permits
1. All off-premise signs: \$100.00 flat fee.
 2. Freestanding and on-building signs: \$1.00 per square foot, with a minimum charge of \$50.00.
 3. Use of Land without structure and residential accessory structures less than 500 square feet including but not limited to fences, sheds, pools, and home occupations: \$50.00 flat fee.
 4. Reinspection Fee: \$50.00 per occurrence.
- C. General Permits and Licenses.
1. Electrical Permits: \$25.00.
 2. Gaming (raffle) permit: \$25.00.
 3. Roadside stand license: \$25.00
 4. Bingo:
 - a. Annual license: \$100.00
 - b. Temporary license: \$25.00
 5. Coin operated machine licenses:
 - a. Claw machines, shuffleboard, mechanical bowling machines, single-coin pinball machines, electronic video games or any other similar public amusement device requiring insertion of a coin or token and the result of whose operation depends in whole or in part upon the skill of the operator: \$30.00 each.
 - b. Arcades:
 1. 42 to 100 machines: \$1,250.00.
 2. 101 to 150 machines: \$1,750.00.
 3. 151 to 200 machines: \$2,250.00.
 4. 201 or more machines: \$2,750.00.
 - c. Music boxes: \$30.00.
 - d. Vending machines:
 1. 5¢ to 24¢ articles: \$20.00.
 2. 25¢ to 49¢ articles: \$25.00.
 3. Article 50¢ and over: \$30.00.
 - e. Cigarette machines: \$75.00.

6. Rental Licenses:

<u>Use of Structure</u>	<u>Annual Fee</u>
a. Short term rental properties	\$200 per unit
b. Mobile Home Park	\$200 per lot, site or unit
c. Hotel, Motel or Campground	\$5.00 per room or site, minimum of \$250
d. Bed and Breakfast Establishments	\$200 per establishment
e. Keeping of roomers or boarders	\$100 per home
f. Dwelling unit rentals greater than 28 days (Year-round or seasonal rentals)	\$50 per dwelling unit
g. Group homes and assisted living facilities where all units are owned by a single business entity operating the facility	\$250 per establishment
h. Group homes and assisted living facilities where units are individually owned and rented	\$100 per unit
i. License modifications with no change in class of license	\$50
j. License modifications with change in class of license	\$50 plus incremental difference in class fee
k. License modifications for additional units, rooms or sites	\$50 plus \$5.00 per additional unit, room or site
l. Any use or structure not specifically stated herein	Fee for the most similar use or structure as determined by the Department

BE IT FURTHER RESOLVED that any other license or permit fee not enumerated above shall be in the amount presently in effect.

AND, BE IT FURTHER RESOLVED that this Resolution shall take effect on July 1, 2025.

PASSED AND ADOPTED this ____ day of _____, 2025.



Worcester County Department of Environmental Programs

Worcester County Government Center, 1 West Market Street, Rm 1306 | Snow Hill MD 21863

Tel: (410) 632-1220 | Fax: (410) 632-2012

Memorandum

To: Weston S. Young, P.E., Chief Administrative Officer

From: Robert J. Mitchell, LEHS, REHS/RS
Director, Environmental Programs

A handwritten signature in blue ink, appearing to be "R. Mitchell", written over the name in the "From" field.

Subject: Requested Fee Changes/Separate Fee Resolution
Department of Environmental Programs

Date: 5/12/25

As noted in our FY 2026 Operating Budget request memo, we anticipated raising just a few fees this coming year to re-calibrate our fee structure to capture needed costs and cover the increasing administrative demands of our delegated program fees. Since DRP has proposed separating the fee resolutions for our respective departments, we are submitting a schedule for just the fees pertaining to Environmental Programs. We are also asking for some adjustments for SWM plan review, and have provided justification under each of those changes as well.

We do not take fee changes lightly, but we want to be cognizant about covering the cost of operations. The Department should experience planned revenue enhancements in the new budget due to the upward trends we are experiencing in permit volume. The select fees proposed for increase this coming fiscal year will help maintain resources and internal efficiencies for staffing and technological support to maintain the expected high level of customer service. The guiding principles for fee adjustments would be that we try to periodically review fees so they cover the costs of operations, our operations should be as efficient as possible, and those that directly benefit from our services should pay for them.

We would respectfully request approval of these changes from the County Commissioners as presented. Attached is a marked-up fee schedule reflecting the requested changes and I have provided an electronic copy to County Administration.

Please let me know if you have any questions or concerns regarding this request.

Attachment



DEPARTMENT OF ENVIRONMENTAL PROGRAMS

Worcester County

GOVERNMENT CENTER

ONE WEST MARKET STREET, ROOM 1306

SNOW HILL, MARYLAND 21863

TEL: 410.632.1220 / FAX: 410.632.2012

LAND PRESERVATION PROGRAM
STORMWATER MANAGEMENT
SEDIMENT AND EROSION CONTROL
SHORELINE CONSTRUCTION
AGRICULTURAL PRESERVATION
ADVISORY BOARD

WELL & SEPTIC
WATER & SEWER PLANNING
PLUMBING & GAS
CRITICAL AREAS
FOREST CONSERVATION
COMMUNITY HYGIENE

STORMWATER MANAGEMENT PLAN REVIEW

FEE SCHEDULE

(1) Single Family Dwellings:

- A. \$3.00 per 1,000 square feet of disturbance, with a minimum fee of ~~\$225.00~~ **\$275.00**
- B. Revisions to approved plans: ~~\$75.00~~ **\$100.00**

Rationale: As a result of increased numbers of digital submissions of plans and reports, this has resulted in increased review times. Specifically, when digital submittals are made and reviewed, they are then submitted in paper copy which then requires an additional review to ensure they are consistent. Errors/Omissions have commonly been discovered when performing the review of the paper copies and resulted in additional submittals and reviews.

(2) Agricultural Structures and Uses; Restoration and Mitigation Projects

- A. ~~\$2.00~~ **\$3.00** per 1,000 square feet of disturbance/stormwater design area, with a minimum fee of ~~\$350.00~~ **\$400.00**
- B. Revisions to approved plans: ~~\$150.00~~ **\$175.00** base fee, plus \$50.00 per hour beyond

Rationale: As a result of increased numbers of digital submissions of plans and reports, this has resulted in increased review times. These submittals also require review of detailed engineering reports which commonly are hundreds of pages in length which utilize significant review time. Also, the requested \$1.00/1,000 sf increase would equate to \$43.56 per acre. This per square footage price hasn't been adjusted in 20+ years.

(3) Multi-Family, Commercial, Industrial and Institutional Structures and Uses:

- A. ~~\$3.00~~ **\$4.00** per 1,000 square feet of disturbance/stormwater design area, with a minimum fee of ~~\$650.00~~ **\$700.00**.
- B. Revisions to approved plans: ~~\$200.00~~ **\$250.00** base fee, plus \$50.00 per hour beyond the first hour of review.

Rationale: As a result of increased numbers of digital submissions of plans and reports, this has resulted in increased review times. These submittals also require review of detailed engineering reports which commonly are hundreds of pages in length which utilize significant review time. Also, the requested \$1.00/1,000 sf increase would equate to \$43.56 per acre. This per square footage price hasn't been adjusted in 20+ years.

(4) Waivers: ~~\$150.00~~ **\$200.00** flat fee.

Rationale: Waiver increases because of increase plan review times as a result of the Worcester County Soil Conservation District ceasing to utilize/produce conservation plans to cover agricultural and related demolition work which now require engineered/surveyed site plans.

Effective ~~7/1/2023~~ 7/1/25

DRAFT

RESOLUTION NO. 25 - ____**RESOLUTION ESTABLISHING FEES FOR APPLICATIONS PROCESSED BY
THE DEPARTMENT OF ENVIRONMENTAL PROGRAMS**

WHEREAS, the Code of Public Local Laws of Worcester County, Maryland, General Provisions Article and Sections BR 2-103(f) (Plumbing Standards - Fees), PW 5-104 (Shared Sanitary Facilities - Establishment of shared sanitary facility), PW 5-305(b)(5) (Sanitary Service Areas - Cost and fees), (Stormwater Management - plan review fees), NR 1-407 (Forest Conservation), NR 2-102(b) (Construction along shorelines - Permits required), and NR 3-101 and NR 3-201 (Critical Area Programs), as from time to time amended, provide that the County Commissioners may establish certain fees for processing of applications; and

WHEREAS, the Worcester County Commissioners have adopted or amended said fees by previous resolutions, most recently by Resolution No. 24-11, adopted on June 18, 2024; and

WHEREAS, the County Commissioners have determined it necessary to revise said fees and add fees for various review services provided by County staff.

NOW, THEREFORE, BE IT RESOLVED by the County Commissioners of Worcester County, Maryland that the following fee schedule shall be in effect for the services provided by the Department of Environmental Programs:

DEPARTMENT OF ENVIRONMENTAL PROGRAMS
FEE SCHEDULE

I. APPLICATION REVIEW FEES

- A. Water and Sewer Plan Amendments:
 - 1. Minor Amendments: \$100.00
 - 2. Major Amendments: \$500.00
- B. Forest Conservation Program Review
 - 1. Declaration of Intent: \$50.00 flat fee.
 - 2. Forest Conservation Plan Review:
 - a. Sketch plan (optional): No fee
 - b. Major subdivision: \$250.00 base fee, plus \$25.00 per lot.
 - c. Minor subdivision/Boundary line adjustment: \$150.00 flat fee.
 - d. Major site plan: \$250.00 base fee, plus \$25.00 per acre.
 - e. Minor site plan: \$150.00 flat fee.
 - f. Revisions: (<25% of site) \$150.00 flat fee; or
(>25% of site) \$150.00, plus \$35.00 per acre.
 - g. Forestry adjustment, exception, or payment in lieu request: \$150.00 flat fee.
- C. Critical Area Program Review
 - 1. Sketch plan (optional): No fee
 - 2. Major subdivision: \$250.00 base fee, plus \$25.00 per lot.

3. Minor subdivision/Boundary line adjustment: \$150.00 flat fee.
4. Major site plan: \$250.00 base fee, plus \$25.00 per acre.
5. Minor site plan: \$150.00 flat fee.
6. Revisions: ($\leq 25\%$ of site): \$150.00 flat fee;
($> 25\%$ of site): \$150.00 plus \$35.00 per acre.
7. Growth allocation request: \$650.00 base fee plus \$15.00 per acre.
8. Board of Zoning Appeals review of Department's denial of fees in lieu: \$100.00.
9. Critical Area variance review: \$200.00 flat fee.
10. Reinspection fee: \$100.00 per occurrence.
11. Critical Area Permit: \$50.00

D. Environmental Programs Division Program Review

1. Sketch Plan (optional): No fee.
2. Plat Review, public water & sewer, up to 5 lots: \$100.00.
3. Plat Review, public water & sewer, more than 5 lots: \$200.00.
4. Plat Review, private water & sewer, minor subdivision: \$180.00.
5. Plat Review, private water & sewer, major subdivision: \$150.00 minimum for first 5 lots, plus \$25.00 per additional lot over 5.
6. Plat Review, property line revision/septic reserve area revision; Agricultural Use Only: \$150.00.
7. Commercial Construction Plan Review, public water & public sewer: \$60.00.
8. Commercial Construction Plan Review, public water & private sewer: \$85.00.
9. Commercial Construction Plan Review, private water & private sewer: \$150.00.

E. Research Fee: \$50.00 per hour for each hour or portion thereof beyond the first hour of staff research time.

F. Natural Resources Article Text Amendment: \$400.00 per change requested.

II. PERMITS

A. Water Well: \$160.00 per well.

B. Water Sample (other than compliance sampling): \$50.00 per sample

C. Sewage:

1. Residential Evaluation.
 - a. Individual lot or minor subdivision evaluation: ~~\$350.00~~ 400.00 per single family unit.
 - b. Major subdivision evaluation: \$350.00 per single family unit. If more than six lots are requested a minimum payment of \$1,800.00 is required. Balance of fee to be collected as testing is completed.*
 - c. Piezometer Installation (over 2 per lot): \$50.00 each
 - d. Commercial Evaluation.
 1. A minimum of \$450.00 is required.*
 - e. Sewage Area Modification.
 1. 30% or More: \$350.00
 2. Less than 30%: \$75.00
 - f. Sewage Permit.
 1. Complete new system (tank & drainfield): \$400.00
 2. Drainfield replacement: \$325.00

- 3. Repairs of existing system including tank replacement: \$225.00
- 4. Repairs and new permits for non-conventional systems: \$475.00
- g. Building/Zoning Permit/Environmental Programs Review: \$50.00

*Note: This application fee covers testing for 10,000 square feet of sewage area. If conditions require testing greater than 10,000 square feet, applicant will be billed at a rate of \$10 per each additional 1,000 square foot area tested.

D. Burning Permit: ~~\$80.00~~ 90.00

E. Reinspection Fee: \$50.00 per occurrence.

F. Septage Haulers:

- 1. Annual license: \$50.00

G. Bathing Beach Permit: \$150.00

H. Mobile Home Park and Campground Permit Fees

- 1. Annual Mobile Home Park Permit
 - a. 10 or less sites: \$125.00
 - b. 11 or more sites: \$200.00
- 2. Annual Campground Permit
 - a. 100 or less sites: \$200.00
 - b. 101 or more sites: ~~\$300.00~~ 350.00
- 3. Late Fees (Mobile Home Park and/or Campground Permits):
\$50.00 per day/\$500.00 maximum.

I. Shared Facilities Agreement Processing Fees

- 1. Minor (up to 5,000 gallons per day): \$100.00
- 2. Major (greater than 5,000 gallons per day): \$400.00
- 3. Shared facility inspection: \$50.00 per inspection

*Note: There shall be no charge for shared facility agreements between two single-family homes.

J. Sanitary Service Area Applications

- 1. Minor (up to 5,000 gallons per day): \$100.00
- 2. Major (greater than 5,000 gallons per day): \$500.00

*Note: There shall be no charge for expansions involving the addition of an individual residential property to an existing service area.

K. Stormwater Management and Sediment & Erosion Control:

- 1. Waiver requests: \$100.00.
- 2. Sediment and erosion control inspection fee for single-family dwellings:
\$100.00.
- 3. Sediment and erosion control inspection fee for timber harvests: \$100.00.
- 4. Stormwater management and sediment and erosion control permits (with devices,

- structures, or the like): \$350.00 base fee, plus \$15.00 per acre over 5 acres.
- 5.. Stormwater management and sediment and erosion control permits for clearing, grading and filling (no devices, structures or other items): \$200.00 base fee, plus \$15.00 per acre over 5 acres.
- 6. Stormwater management and sediment and erosion control permit revision fee: \$50.00.
- 7. Reinspection Fee: \$100.00 per occurrence.

L. Plumbing Permits:

- 1. Administrative Fees (per permit issued)
 - a. Mobile Homes (Manufactured Housing): \$25.00
 - b. Modular Homes (Certified State Inspected): \$25.00
 - c. Stick-built Homes: \$25.00
 - d. Multi-Unit Buildings (Condo, Townhouse, Motel): \$100.00
 - e. Commercial Units (Shopping Centers, Banks, Restaurants, Offices, etc.): \$100.00
 - f. Back Flow Preventer Only: \$50.00
- 2. Inspection Fees (per unit)
 - a. Mobile Homes (Manufactured Housing): \$40.00
 - b. Modular Homes (Certified State Inspected): \$75.00
 - c. Stick-built Homes: \$125.00
 - d. Multi-Unit Buildings (Condo, Townhouse, Motel): \$125.00
 - e. Commercial Units (Shopping Centers, Banks, Restaurants, Offices, etc.): \$125.00
 - f. Back Flow Preventer Only: \$65.00
 - g. Per fixture (over 5): \$5.00 Residential
 - h. Per fixture (over 5): \$15.00 Commercial
- 3. Modification, Remodeling and Alteration Fees (Fixture Unit Count of Eight or Less)
 - a. Administrative Fee: \$25.00
 - b. Inspection Fee: \$75.00
- 4. Reinspection Fee: \$50.00 per inspection
- 5. Investigative Fee (beginning work without a permit): \$50.00 per hour
- 6. Gas Permits:
 - a. Gas Permit: \$60.00
 - b. Administrative Fee: \$25.00
 - c. Each Additional Appliance (over 3): \$10.00
- 7. Plumbing Plan Review (Commercial)
 - a. Up to 10,000 square feet: \$125.00
 - b. Greater than 10,000 square feet: \$250.00
 - c. Changes, additions, revisions to approved plans: ~~\$50.00~~ 80.00 per hour of review time
 - * Note: minimum charge of one-half hour re-review time
- 8. Rebuild of sewer cleanout reinspection/remobilization: \$100.00

M. Shoreline Construction Activity:

- 1. Minor application review fee (less than eight feet channelward): \$150.00
- 2. Major application review fee (greater than eight feet channelward): \$300.00.
- 3. Shoreline construction permit: \$150.00
- 4. Shoreline construction permit revision: \$50.00

BE IT FURTHER RESOLVED that any other license or permit fee not enumerated above shall be in the amount presently in effect.

AND, BE IT FURTHER RESOLVED that this Resolution shall take effect on July 1, 2025.

PASSED AND ADOPTED this ____ day of _____, 2025.

ATTEST:

WORCESTER COUNTY COMMISSIONERS

Weston S. Young, P.E.
Chief Administrative Officer

Theodore J. Elder, President

Eric J. Fiori, Vice President

Caryn G. Abbott, Commissioner

Anthony W. Bertino, Jr., Commissioner

Madison J. Bunting, Jr., Commissioner

Joseph M. Mitrecic, Commissioner

Diana Purnell, Commissioner

MEMORANDUM

TO: Weston S. Young, Chief Administrative Officer
Candace Savage, Deputy Chief Administrative Officer
FROM: Kelly Rados, Director of Recreation & Parks
Jacob Stephens, Deputy Director of Recreation & Parks
DATE: May 12, 2025
SUBJECT: FY26 Recreation Department Fees

For FY26, the Recreation & Parks Department are proposing the following fee additions for Field Rentals:

- Extra Port-a-let Cleanings - \$25: This new fee will be added to tournaments as extra cleanings are needed during larger two-day events. This fee will allow us to pass the fee on to the event holder.
- Discounted Practice Fee - \$15: The regular fee per field for a 2-hour practice is \$30. The discounted fee is being proposed for teams/organizations that routinely rent multiple fields for practice purposes. Qualifications for this discount include (1) renting for at least 3 years prior, (2) are in good standings with the Department, (3) are a non-profit organization. If field lining or lights are requested, the full amount of those fees will be applied.

New Recreation programs have been added for FY26. The proposed fees for these leagues are consistent and in-line with current programming fees.

Youth Programs

- Pocomoke Basketball Clinic - \$35/participant
- Middle School Basketball Play Day - \$120/team
- Field Hockey outdoor Team League - \$400/team
- Fishing Camp - \$90/participant
- Futsal Youth Tournament - \$120/team
- Soccer Clinics - \$40/participant
- Active Start Sports Combo - \$35/participant
- Whiffle Ball - \$35/participant

Adult Programs

- Basketball League - \$150/team
- Kickball League - \$250/team
- 5v5 Soccer League - \$210/team
- Soccer Tournament - \$100/team
- High School Drop-In - \$5/session
- Spike ball - \$60/team
- Ultimate Frisbee League - \$250/team

Worcester County Department of Recreation & Parks

6030 Public Landing Rd. Snow Hill, MD 21863 Phone: 410.632.2144 Fax:410.632.1585

FACILITY FEES FY2026

	Facility Use	FY 2025 Approved Fees	FY 2026 Requested Fees	Comment/Justifications
Pavilion Rental Fees	Pavilion - Daily Rental Fee	\$75.00	\$75.00	
Field Rental Fees	Application Fee	\$30.00	\$30.00	
	Reservation Deposit Fee	\$30.00	\$30.00	Per Field
	Damage/Clean Up Deposit	\$200.00	\$200.00	
	Damage/Clean Up Fee Per Hour/Per Staff	\$50.00	\$50.00	
	Field Rental - Per Day	\$150.00	\$150.00	
	Extra Port-a-let Cleanings		\$25.00	Per port-a-let cleaned. New fee added. Extra cleanings are needed during larger two day events. This allows us to pass the fee on to the event holder.
	Site Coordinator (if required)	\$16.49 / per hr.	\$17.49 / per hr.	4 Hour Minimum - Updated to current minimum pay/wage. *Fee may change depending on payrate changes.
	Practice Fee - Per Field/2 Hour Practice	\$30.00	\$30.00	
	Discounted Practice Fee - Per Field/2 Hour Practice		\$15.00	Teams/Organizations that routinely rent multiple fields for practice purposes for at least 3 years, are in good standings, and are a non-profit we would give a discount of \$15 per hour. If field lining or lights are requested, the full amount of those fees would be applied.
	Light Fee - Per Hour	\$30.00	\$30.00	
Initial Field Set Up & Lining Fees	Softball/Baseball Fields	\$20.00	\$20.00	
	Multi-Purpose Soccer/Lacrosse Fields (Small Sided Field)	\$125.00	\$125.00	
	Multi-Purpose Football Fields (Large sided field)	\$200.00	\$200.00	
	Temporary Fence Installation	\$50.00	\$50.00	Installation of temporary fences for tournaments.
	Miscellaneous Personnel Request Per Hour/Per Staff	\$25.00	\$25.00	
Public Landing Boat Slip Rental	Large Boat Slip	\$1,200.00	\$1,200.00	
	Small Boat Slip	\$1,000.00	\$1,000.00	
Recreation Center Practice Fees	Application Fee	\$30.00	\$30.00	
	Small Court Rental/Per Hour	\$35.00	\$35.00	
	Large Court Rental/Per Hour	\$70.00	\$70.00	

Recreation Center Tournament Fees	Application Fee	\$30.00	\$30.00	
	Reservation Deposit Fee	\$100.00	\$100.00	
	Two Courts/Per Hour - Full Gym	\$50.00	\$50.00	
	Four Courts/Per Hour (Sport Courts - Basketball)	\$100.00	\$100.00	
	Six Courts/Per Hour (Sport Courts - Volleyball)	\$150.00	\$150.00	
	Sport Court Set Up Fee	\$500.00	\$500.00	
Vendor Fees - Tournaments	Miscellaneous Vendors - Equipment - Per Event	\$75.00	\$75.00	
	Miscellaneous Vendors - Food - Per Event	\$200.00	\$200.00	

Worcester County Department of Recreation & Parks

6030 Public Landing Rd. Snow Hill, MD 21863 Phone: 410.632.2144 Fax:410.632.1585

RECREATION YOUTH PROGRAM FEES FY2026

Program Name	Program Date	Ages	FY 2025 Approved Fees	FY 2026 Requested Fees
After School Zone	Sept 2025 - June 2026	Grades K-8	\$110/month	\$110/month
After School Zone (Before Care)	Sept 2025 - June 2026	Grades K-8	\$50/month	\$50/month
Archery Tag - League	Jan - Feb 2026	Grades 4-8	\$40	\$40
Babysitting Course	Spring 2026	Grades 6-8	\$50	\$50
Baseball - Active Start	Winter 2026	Grades 4 - 8	\$35	\$35
Baseball Camp - Contracted	Summer 2026	Ages 6-16	\$100	\$100
Basketball - Active Start	Sept - Oct 2025	Grades 1-8	\$35	\$35
Basketball - League	Jan - March 2026	Grades 1-8	\$40	\$40
Basketball Clinic - Pocomoke	Spring 2026	Grades 4-8		\$35
Basketball MS Playday	December-25	Grades 5-8		\$120
Bowling - Active Start	Winter 2026	Grades K-8	\$50	\$50
Camp Coast (Weekly)	Summer 2026	Grades 1st-6th	\$135	\$135
Camp Coast Extended Care (Weekly)	Summer 2026	Grades K-8	\$25	\$25
Canoe - Active Start	May - June 2026	Grades 4-8	\$45	\$45
Disc Golf - Active Start	Sept - Oct 2025	Grades 2-8	\$35	\$35
Field Hockey - Active Start	April - May 2026	Grades K-8	\$35	\$35
Field Hockey Camp - Contracted	Summer 2026	Grades 3-8	\$100	\$100
Field Hockey Indoor Team League	Winter 2026	High school	\$300	\$300
Field Hockey Outdoor Team League	Sept - Oct 2025	High school		\$400
Field Hockey Rec League	Sept - Oct 2025	Grades K-8	\$40	\$40
Fishing - Active Start	Fall 2025 and Spring 2026	Grades 2-8	\$35	\$35
Fishing - Camp	Summer 2025	Grades 1-8		\$90
Flag Football 5v5 League	April - May 2026	Grades 1-8	\$40	\$40
Futsal Youth Tournament	Winter 2026	Grades 3-12		120/team
Game Night	Winter 2026	Grades 3-8	\$20/class \$50/session	\$20/class \$50/session
Glamour Day	Winter 2026	Grades PreK-8	\$25	\$25
Homeschool Gym	3x per year	Ages 5-16	\$35	\$35
Kid's Night In	4x per year	Grades 1-8	\$35	\$35
Little All-Stars	April - June 2026	Ages 2-5	\$35	\$35
Outdoor Adventure Camp	Summer / Fall 2026	Grades 1-8	\$55	\$55
Pickleball - Active Start	Spring 2026	Grades K-8	\$35	\$35
School's Out Camp	5x per year	Grades K-8	\$35	\$35
Soccer - Indoor League - Winter	Dec 2025 - Feb 2026	Ages 3-4, Grades K-8	\$40	\$40
Soccer - Outdoor League - Fall	Sept - Oct 2025	Ages 3-4, Grades K-8	\$40	\$40
Soccer - Outdoor League - Spring	April - June 2026	Ages 3-4, Grades K-8	\$40	\$40

Soccer - Smart Start	TBD	Ages 3-5	\$35	\$35
Soccer Camp - Contracted	Summer 2026	Ages 4-15	\$220	\$220
Soccer Clinics / Camp	Summer 2025	Grades 1-8		\$40
Softball Camp - Contracted	Summer 2026	Ages 6-16	\$100	\$100
Sports Combo - Active Start - Pmoke	Sept - Oct 2025	Grades 4-8		\$35
Sports Combine - Active Start - SH	April - May 2026	Grades 1-8	\$15	\$15
Swim Lessons - Session 1	Summer 2026	3+	\$60	\$60
Swim Lessons - Session 2	Summer 2026	3+	\$60	\$60
Swim Lessons - Session 3	Summer 2026	3+	\$60	\$60
Tennis - Active Start	Fall 2025	Grades K-8	\$35	\$35
Toddler Gym Day	Apr - June 2026	18 - 48 months	\$35	\$35
Toddler Gym Day	Sept - Dec 2025	18 - 48 months	\$35	\$35
Toddler Gym Day	Jan - Mar 2026	18 - 48 months	\$35	\$35
Toddler Gym Evening	Jan - Mar 2026	18 - 48 months	\$25	\$25
Toddler Gym Off Site	Sept - Oct 2025	18 - 48 months	\$25	\$25
Toddler Gym Off Site	Apr - May 2026	18 - 48 months	\$25	\$25
Track - Active Start	Jan. - March 2026	Grades 3-8	\$35	\$35
Track - Active Start	Apr - May 2026	Grades 3-8	\$35	\$35
Volleyball - Active Start	Fall 2025	Grades 2-8	\$35	\$35
Volleyball - Active Start	Winter 2026	Grades 2-8	\$35	\$35
Volleyball - Active Start (Sand)	May - June 2025	Grades K-8	\$35	\$35
Volleyball - League	TBD	Grades 4-8	\$35	\$35
Volleyball - Middle School Clinics	Jan - Feb 2026	Grades 5-8	\$40	\$40
Volleyball - Playday	August	Grades 9-12	\$75 (co.) / \$100	\$75 (co.) / \$100
Whiffle Ball	Winter 2026	Grades 5-8		\$35

Worcester County Department of Recreation & Parks **BSW 7**

6030 Public Landing Rd. Snow Hill, MD 21863 Phone: 410.632.2144 Fax:410.632.1585

RECREATION ADULT PROGRAM FEES FY2026

Program Name	Program Date	Ages	FY 2025 Approved Fees	FY 2026 Requested Fees
Basketball League	Spring	18+		\$150/Team
Cornhole League	TBD	18+	\$60/team	\$60/team
**Fitness - Evenings & Weekends	July 2025 - June 2026	18+	\$45	\$45
*Dog Obedience	Spring 2026	18+	\$50	\$50
*Golf - Adult League	Summer 2025 - Spring 2026	18+	\$35/session	\$35/session
*Pickleball Tournaments	Spring 2026	18+	\$50/team	\$50/team
Kickball League	Spring / Summer 2026	18+		\$250/Team
*Soccer League - 5v5	Summer 2025	18+		\$210/team
*Soccer Tournament - Mini Pitch - Pocomoke	Summer 2025	16+		\$100/team
*Softball - Men's Slow Pitch	Fall 2025	18+	\$430/team	\$430/team
*Softball - Men's Slow Pitch	Spring 2026	18+	\$430/team	\$430/team
*Volleyball - Co-Ed	Sept - Dec 2025	14+	\$250/team	\$250/team
*Volleyball - Co-Ed	April - June 2026	14+	\$250/team	\$250/team
*Volleyball League (Sand)	Spring/Summer 2026	18+	\$150/team	\$150/team
Drop-In HS / Adult Rec Games	Winter 2025	14+		\$5/Session
Drop-In's (All Sports and PB Clinics)	July 2025 - June 2026	18+	\$5/Session	\$5/Session
Fitness - Senior Morning	July 2025 - June 2026	45+	\$45	\$45
Paddle Board Yoga	Spring 2026		\$64 w/board \$80 w/out board	\$64 w/board \$80 w/out board
Reindeer Run	Dec-25	10+		\$25
Run Club (Berlin & Snow Hill)	Spring / Summer 2026	18+	\$35	\$35
Senior Lifestyle Classes	3x per year	55+	\$20	\$20
Spike ball	Summer 2025	16+		\$60/team
Ultimate Frisbee League	Fall 2025	16+		\$250/team

*Adult Leagues & Tournaments - We will charge no less than the requested/approved fees. However, we reserve the right to increase fees to cover increased expenses (increased # teams, changes to # of games, # refs/umpires, length of playoffs, field usage, etc.).

**Fitness Classes - We will charge no less than the requested/approved fees. However, we reserve the right to increase fees to cover increased expenses (instructor fees).

MEMORANDUM

TO: Worcester County Commissioners
FROM: Candace Savage, Deputy Chief Administrative Officer
DATE: May 15, 2025
SUBJECT: Potential Tax Adjustment Impacts

Several potential tax reductions have been discussed during the FY26 budget work sessions. Below is a table summarizing the various scenarios that were discussed and their impact to FY26 and FY27 revenues.

	FY26 Budget	Estimated FY27 Budget
Reducing Homestead Tax Cap to 2%	-	(294,570)
Reducing Homestead Tax Cap to 1%	-	(590,690)
Reducing Income Tax by 0.25%	(1,918,112)	(5,480,321)
Reducing Property Tax by \$0.01	(2,444,930)	(2,800,000)
Reducing Property Tax by \$0.02	(4,889,860)	(5,600,000)