

AGENDA

WORCESTER COUNTY COMMISSIONERS

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

Budget Work Session

The public is invited to view this meeting live online at – <https://worcestercountymd.swagit.com/live>

May 13, 2025

9:00 AM -Budget Work Session

- Enterprise Funds FY26 Budget
 1. Budget Summary – Solid Waste
 2. Capital Requests – Solid Waste
 3. Additional Requests & Information – Water Wastewater
 4. Budget Summary - Water Wastewater
 5. Budgets by Service Areas
 6. Capital Requests - Water Wastewater
- General Fund FY26 Budget
 1. Budget Summary
 2. Additional Requests and Information
 3. Revenue
 4. Expenditures by Department
 5. Capital Request
 6. Personnel Request

11:00 AM- Vote to Meet in Closed Session

- Closed Session: Discussion regarding individual personnel matters for FY26 Budget

12:00 PM - Recess Budget Work Session for Lunch

1:00 - Reconvene in Budget Work Session - General Discussion on FY26 Requested Budget

Questions from the Press; County Commissioner's remarks

4:00 PM -Adjourn

Reconvene in Budget Work Session on Tuesday, May 20, 2025 at 1:00 pm

AGENDAS ARE SUBJECT TO CHANGE UNTIL THE TIME OF CONVENING

Hearing Assistance Units Available – see County Administration

Please be thoughtful and considerate of others.

Turn off your cell phones & pagers during the meeting!



OFFICE OF THE TREASURER

Worcester County

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

680

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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 5, 2025
SUBJECT: Budget Work Session May 13, 2025

Committee Reviewed and recommended budget worksheets for revenues and expenditures are designed to assist you in making decisions on the FY 2026 Requested Budget. Committee Reviewed revenues and expenditures are an increase of \$40,785 and total \$5,423,853. The Committee Reviewed budget is currently balanced. A summary of the Committee Review recommendations for Solid Waste revenues and expenditures are attached.

| | 2026 Committee Review | Committee Adjustment | 2026 Department Requested |
|------------------------|--------------------------|-------------------------|------------------------------|
| Revenues | 5,423,853 | 40,785 | 5,383,068 |
| Expenditures | 4,082,647 | 40,785 | 4,041,862 |
| Expenditures - Capital | 1,341,206 | - | 1,341,206 |
| Surplus/Deficit | - | - | - |

Worcester County Solid Waste

| | 2026 Committee Review | Committee Adjustment | Overall FY26 Committee Variance \$ vs FY25 Adopted | Overall FY26 Committee Variance % vs FY25 Adopted | 2026 Department Requested | 2025 Adopted Budget | 2024 Actual Amount | 2023 Actual Amount |
|---|-----------------------------|-------------------------|--|---|---------------------------------|------------------------|-----------------------|-----------------------|
| SOLID WASTE - Solid Waste | | | | | | | | |
| Revenue | | | | | | | | |
| LOSS DSP ASTS - Gain/Loss on Disposal of Assets | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$58,954.00 | \$0.00 |
| LIC/PRMT - Licenses and Permits | \$4,500.00 | \$0.00 | \$0.00 | 0% | \$4,500.00 | \$4,500.00 | \$4,705.00 | \$3,540.00 |
| CHG SVC - Charges for Services | \$4,820,000.00 | \$0.00 | \$250,500.00 | 5% | \$4,820,000.00 | \$4,569,500.00 | \$4,905,319.61 | \$5,200,834.44 |
| INT/PEN - Interest & Penalties | \$651,500.00 | \$0.00 | \$150,500.00 | 30% | \$651,500.00 | \$501,000.00 | \$601,906.39 | \$332,501.98 |
| INTGOV ST - Intergovernmental - State Revenues | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| OTH REV - Other Revenue | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$43,791.47 | \$45,389.39 |
| TRNS IN - Transfers In | (\$52,147.12) | \$40,784.88 | (\$395,041.00) | -131% | (\$92,932.00) | \$302,109.00 | \$0.00 | \$0.00 |
| Revenue Totals | \$5,423,852.88 | \$40,784.88 | \$5,959.00 | 0% | \$5,383,068.00 | \$5,377,109.00 | \$5,614,676.47 | \$5,582,265.81 |
| Expenditures | | | | | | | | |
| PERS SVCS - Personnel Services | \$1,827,202.88 | \$40,784.88 | \$265,788.50 | 17% | \$1,786,418.00 | \$1,561,414.38 | \$1,234,596.26 | \$1,109,019.38 |
| SUPP & MAT - Supplies & Materials | \$501,774.00 | \$0.00 | \$444,754.00 | 780% | \$501,774.00 | \$57,020.00 | \$50,868.70 | \$53,638.00 |
| MAINT & SVCS - Maintenance & Services | \$1,263,500.00 | \$0.00 | (\$442,880.00) | -26% | \$1,263,500.00 | \$1,706,380.00 | \$1,480,730.58 | \$1,673,572.97 |
| OTHR CHGS - Other Charges | \$490,170.00 | \$0.00 | \$6,523.00 | 1% | \$490,170.00 | \$483,647.00 | \$266,983.10 | \$228,232.52 |
| INTFND CHGS - Interfund Charges | \$0.00 | \$0.00 | \$224,991.00 | -100% | \$0.00 | (\$224,991.00) | (\$191,892.70) | (\$186,113.74) |
| CAP EQ - Capital Equipment | \$1,341,206.00 | \$0.00 | (\$452,432.00) | -25% | \$1,341,206.00 | \$1,793,638.00 | \$2,557,068.46 | \$2,411,896.71 |
| Expenditure Totals | \$5,423,852.88 | \$40,784.88 | \$46,744.50 | 0 | \$5,383,068.00 | \$5,377,108.38 | \$5,398,354.40 | \$5,290,245.84 |
| Solid Waste Totals | \$0.00 | \$0.00 | \$0.00 | 0 | \$0.00 | \$0.62 | \$216,322.07 | \$292,019.97 |

| Worcester County | | | Budget Worksheet Report | | | |
|---|----------------|------------------------------------|-------------------------|----------------------|---------------------------|--|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | Committee Review Comments |
| Fund: 680 - Landfill | | | | | | |
| REVENUES | | | | | | |
| | 5975.100 | Transfers From (To) Reserve | (52,147.00) | 40,785.00 | (92,932.00) | Transfer excess expected revenue over expected expenses to reserves. |
| <i>Account Classification Total: TRNS IN - Transfers In</i> | | | (\$52,147.00) | \$40,785.00 | (\$92,932.00) | |
| REVENUES Total | | | \$5,423,853.00 | \$40,785.00 | \$5,383,068.00 | |
| EXPENSES | | | | | | |
| Department: 7001 - Admin | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | |
| | 6000.100 | Personnel Services Salaries | 347,014.06 | 10,759.06 | 336,255.00 | |
| | 6010.030 | Benefits Hospitalization Insurance | 42,405.44 | 8,565.44 | 33,840.00 | |
| | 6010.060 | Benefits Social Security Taxes | 26,019.38 | 822.38 | 25,197.00 | |
| | 6010.090 | Benefits Workmans Compensation Ins | 6,948.00 | 334.00 | 6,614.00 | |
| <i>Account Classification Total: PERS SVCS - Personnel Services</i> | | | \$479,787.88 | \$20,480.88 | \$459,307.00 | |
| Department Total: 7001 - Admin | | | \$554,711.88 | \$20,480.88 | \$534,231.00 | |
| Department: 7002 - Solid Waste | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | |
| | 6000.100 | Personnel Services Salaries | 869,158.00 | (57.00) | 869,215.00 | |
| | 6010.030 | Benefits Hospitalization Insurance | 182,734.00 | 17,589.00 | 165,145.00 | |
| | 6010.060 | Benefits Social Security Taxes | 68,403.00 | 1,908.00 | 66,495.00 | |
| | 6010.090 | Benefits Workmans Compensation Ins | 17,961.00 | 864.00 | 17,097.00 | |
| <i>Account Classification Total: PERS SVCS - Personnel Services</i> | | | \$1,347,415.00 | \$20,304.00 | \$1,327,111.00 | |
| Department Total: 7002 - Solid Waste | | | \$4,869,141.00 | \$20,304.00 | \$4,848,837.00 | |
| EXPENSES Total | | | \$5,423,852.88 | \$40,784.88 | \$5,383,068.00 | |
| Fund REVENUE Total: 680 - Landfill | | | \$5,423,853.00 | \$40,785.00 | \$5,383,068.00 | |
| Fund EXPENSE Total: 680 - Landfill | | | \$5,423,852.88 | \$40,784.88 | \$5,383,068.00 | |
| Fund Total: 680 - Landfill | | | \$0.12 | \$0.12 | \$0.00 | |

| Worcester County | | | Budget Worksheet Report | | | | | | | |
|---|----------------|---|-------------------------|----------------------|---------------------------|--|---------------------|--------------------|--|--|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | \$ Variance FY26 Committee vs FY25 Adopted | 2025 Adopted Budget | 2024 Actual Amount | Department Requested Comments | Committee Review Comments |
| Fund: 680 - Landfill | | | | | | | | | | |
| REVENUES | | | | | | | | | | |
| LOSS DSP ASTS - Gain/Loss on Disposal of Assets | | | | | | | | | | |
| | 4600 | Sale Of Fixed Assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 58,954.00 | | |
| sification Total: LOSS DSP ASTS - Gain/Loss on Disposal of Assets | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$58,954.00 | | |
| LIC/PRMT - Licenses and Permits | | | | | | | | | | |
| | 4985 | Landfill Permits-Commercial | 4,500.00 | 0.00 | 4,500.00 | 0.00 | 4,500.00 | 4,705.00 | | |
| Account Classification Total: LIC/PRMT - Licenses and Permits | | | \$4,500.00 | \$0.00 | \$4,500.00 | \$0.00 | \$4,500.00 | \$4,705.00 | | |
| CHG SVC - Charges for Services | | | | | | | | | | |
| | 4850 | Credit Card Fees | 10,000.00 | 0.00 | 10,000.00 | 500.00 | 9,500.00 | 10,851.68 | | |
| | 4990 | Tipping Fee Revenue | 4,750,000.00 | 0.00 | 4,750,000.00 | 250,000.00 | 4,500,000.00 | 4,850,019.13 | Based on historical tonage. | |
| | 5190 | Stump/Yard Waste/Mulch Revenue | 60,000.00 | 0.00 | 60,000.00 | 0.00 | 60,000.00 | 44,448.80 | | |
| Account Classification Total: CHG SVC - Charges for Services | | | \$4,820,000.00 | \$0.00 | \$4,820,000.00 | \$250,500.00 | \$4,569,500.00 | \$4,905,319.61 | | |
| INT/PEN - Interest & Penalties | | | | | | | | | | |
| | 4700 | Interest On Investments | 650,000.00 | 0.00 | 650,000.00 | 150,000.00 | 500,000.00 | 600,776.26 | Based on trend in interest rates. | |
| | 4710 | Penalty/Fees | 1,500.00 | 0.00 | 1,500.00 | 500.00 | 1,000.00 | 1,130.13 | | |
| Account Classification Total: INT/PEN - Interest & Penalties | | | \$651,500.00 | \$0.00 | \$651,500.00 | \$150,500.00 | \$501,000.00 | \$601,906.39 | | |
| OTH REV - Other Revenue | | | | | | | | | | |
| | 5850 | Other Revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 43,791.47 | | |
| Account Classification Total: OTH REV - Other Revenue | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$43,791.47 | | |
| TRNS IN - Transfers In | | | | | | | | | | |
| | 5975.100 | Transfers From (To) Reserve | (52,147.12) | 40,784.88 | (92,932.00) | (395,041.00) | 302,109.00 | 0.00 | | Transfer excess expected revenue over expected expenses to reserves. |
| Account Classification Total: TRNS IN - Transfers In | | | (\$52,147.12) | \$40,784.88 | (\$92,932.00) | (\$395,041.00) | \$302,109.00 | \$0.00 | | |
| REVENUES Total | | | \$5,423,852.88 | \$40,784.88 | \$5,383,068.00 | \$5,959.00 | \$5,377,109.00 | \$5,614,676.47 | | |
| EXPENSES | | | | | | | | | | |
| Department: 7001 - Admin | | | | | | | | | | |
| PERS SVCS - Personnel Services | | | | | | | | | | |
| | 6000.100 | Personnel Services Salaries | 347,014.06 | 10,759.06 | 336,255.00 | 75,893.06 | 271,121.00 | 126,909.04 | | |
| | 6000.400 | Personnel Services Overtime Pay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 69.93 | | |
| | 6010.020 | Benefits Contingency | 132.00 | 0.00 | 132.00 | 11.00 | 121.00 | 0.00 | | |
| | 6010.030 | Benefits Hospitalization Insurance | 42,405.44 | 8,565.44 | 33,840.00 | 3,126.44 | 39,279.00 | 0.00 | | |
| | 6010.050 | Benefits Retirement | 44,655.00 | 0.00 | 44,655.00 | 11,405.00 | 33,250.00 | 0.00 | | |
| | 6010.060 | Benefits Social Security Taxes | 26,019.38 | 822.38 | 25,197.00 | 5,795.38 | 20,224.00 | 0.00 | | |
| | 6010.070 | Benefits Unemployment Insurance | 132.00 | 0.00 | 132.00 | 11.00 | 121.00 | 0.00 | | |
| | 6010.090 | Benefits Workmans Compensation Ins | 6,948.00 | 334.00 | 6,614.00 | 2,732.00 | 4,216.00 | 0.00 | | |
| | 6010.100 | Benefits Fica & Fringe Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 45,349.11 | | |
| | 6010.120 | Benefits Long Term Disability | 495.00 | 0.00 | 495.00 | 40.00 | 455.00 | 0.00 | | |
| | 6010.130 | Benefits Life Insurance | 561.00 | 0.00 | 561.00 | 45.00 | 516.00 | 0.00 | | |
| | 6010.140 | Benefits FSA & PSA Admin and EAP Program | 608.00 | 0.00 | 608.00 | 50.00 | 558.00 | 0.00 | | |
| | 6010.150 | Benefits Retirement Administration Fee | 634.00 | 0.00 | 634.00 | 51.00 | 583.00 | 0.00 | | |
| | 6010.900 | Benefits OPEB contribution | 10,184.00 | 0.00 | 10,184.00 | 656.00 | 9,528.00 | 11,081.08 | | |
| Account Classification Total: PERS SVCS - Personnel Services | | | \$479,787.88 | \$20,480.88 | \$459,307.00 | \$99,815.88 | \$379,972.00 | \$183,409.16 | | |
| SUPP & MAT - Supplies & Materials | | | | | | | | | | |
| | 6100.010 | Administrative Expense Administrative Expenses | 7,284.00 | 0.00 | 7,284.00 | (2,716.00) | 10,000.00 | 12,515.18 | Decrease due to copier lease and telephone expense moved to their respective GLs. | |
| | 6100.052 | Administrative Expense Bank Fees | 10,000.00 | 0.00 | 10,000.00 | 500.00 | 9,500.00 | 9,917.73 | | |
| | 6110.090 | Supplies & Equipment Computers & Printers | 4,840.00 | 0.00 | 4,840.00 | 4,840.00 | 0.00 | 0.00 | New computer for admin assistant, 2 computers to be replaced at the scales per IT | |
| | 6130.010 | Equipment Maintenance Copier Lease | 1,200.00 | 0.00 | 1,200.00 | 1,200.00 | 0.00 | 0.00 | New account has been opened up to start charging copier lease to. Not an increase - moved from account 7001.6100.010 | |
| | 6130.070 | Equipment Maintenance Software Maintenance Agreements | 1,600.00 | 0.00 | 1,600.00 | 1,600.00 | 0.00 | 0.00 | New account has been opened up to start charging software to. Not an increase - moved from account 7001.6530.050 | |
| | 6150.050 | Uniforms & Personal Equipment Uniforms | 1,500.00 | 0.00 | 1,500.00 | 0.00 | 1,500.00 | 0.00 | | |
| Account Classification Total: SUPP & MAT - Supplies & Materials | | | \$26,424.00 | \$0.00 | \$26,424.00 | \$5,424.00 | \$21,000.00 | \$22,432.91 | | |

| Worcester County | | | Budget Worksheet Report | | | | | | | |
|---|----------------|---|-------------------------|----------------------|---------------------------|--|---------------------|--------------------|--|---------------------------|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | \$ Variance FY26 Committee vs FY25 Adopted | 2025 Adopted Budget | 2024 Actual Amount | Department Requested Comments | Committee Review Comments |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | | |
| | 6530.010 | Consulting Services Annual Audit Fees | 11,000.00 | 0.00 | 11,000.00 | 5,000.00 | 6,000.00 | 6,050.00 | Increase due to allocation of fees | |
| | 6530.100 | Consulting Services Professional Fees | 2,000.00 | 0.00 | 2,000.00 | (1,600.00) | 3,600.00 | 6,893.75 | Moved Carolina Software payments to 7001.6130.070 | |
| | 6550.040 | Building Site Expenses Cleaning Contract | 3,500.00 | 0.00 | 3,500.00 | 3,500.00 | 0.00 | 0.00 | New account has been opened up to start charging expenses to. Not an increase - moved from account 7002.6550.020 | |
| | 6550.050 | Building Site Expenses Custodial Supplies | 3,000.00 | 0.00 | 3,000.00 | 3,000.00 | 0.00 | 0.00 | New account has been opened up to start charging expenses to. Not an increase - moved from account 7002.6550.020 | |
| | 6550.180 | Building Site Expenses Pest Control/Termite Insp | 1,500.00 | 0.00 | 1,500.00 | 1,500.00 | 0.00 | 170.40 | New account has been opened up to start charging expenses to. Moved from account 7002.6550.020 | |
| | 6550.220 | Building Site Expenses Security Alarm Monitoring | 2,000.00 | 0.00 | 2,000.00 | 500.00 | 1,500.00 | 1,238.17 | | |
| | 6550.270 | Building Site Expenses Telephone | 2,000.00 | 0.00 | 2,000.00 | 2,000.00 | 0.00 | 0.00 | New account opened up to accurately charge expenses to. Not an increase - moved from account 7001.6100.010 | |
| Account Classification Total: MAINT & SVCS - Maintenance & Services | | | \$25,000.00 | \$0.00 | \$25,000.00 | \$13,900.00 | \$11,100.00 | \$14,352.32 | | |
| OTHR CHGS - Other Charges | | | | | | | | | | |
| | 7000.020 | Travel, Training & Expense Board Member Allowance | 3,500.00 | 0.00 | 3,500.00 | 0.00 | 3,500.00 | 2,436.00 | | |
| | 7170.100 | Benefits & Insurance Property & Liability Insurance | 20,000.00 | 0.00 | 20,000.00 | 4,000.00 | 16,000.00 | 18,199.93 | Based on historical and anticipated increase in insurance rates | |
| Account Classification Total: OTHR CHGS - Other Charges | | | \$23,500.00 | \$0.00 | \$23,500.00 | \$4,000.00 | \$19,500.00 | \$20,635.93 | | |
| INTFND CHGS - Interfund Charges | | | | | | | | | | |
| | 8010.030 | Interfund Treasurer's Support - Salary | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 37,945.18 | | |
| | 8010.040 | Interfund Treasurer's Support - Fringe | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 18,866.34 | | |
| | 8010.050 | Interfund Public Works & Admin - Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 44,264.40 | | |
| | 8010.060 | Interfund Public Works & Admin - Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 89,027.38 | | |
| | 8100.060 | Transfers Out Recycling | 0.00 | 0.00 | 0.00 | 10,500.00 | (10,500.00) | (61,812.00) | Decrease due to Position Budgeting automatically allocating these expenses. | |
| | 8100.070 | Transfers Out Convenience Centers | 0.00 | 0.00 | 0.00 | 8,400.00 | (8,400.00) | (49,450.00) | Decrease due to Position Budgeting automatically allocating these expenses. | |
| Account Classification Total: INTFND CHGS - Interfund Charges | | | \$0.00 | \$0.00 | \$0.00 | \$18,900.00 | (\$18,900.00) | \$78,841.30 | | |
| Department Total: 7001 - Admin | | | \$554,711.88 | \$20,480.88 | \$534,231.00 | \$142,039.88 | \$412,672.00 | \$319,671.62 | | |
| Department: 7002 - Solid Waste | | | | | | | | | | |
| PERS SVCS - Personnel Services | | | | | | | | | | |
| | 6000.100 | Personnel Services Salaries | 869,158.00 | (57.00) | 869,215.00 | 69,872.68 | 799,285.32 | 676,064.02 | | |
| | 6000.400 | Personnel Services Overtime Pay | 25,000.00 | 0.00 | 25,000.00 | 0.00 | 25,000.00 | 34,441.62 | | |
| | 6010.020 | Benefits Contingency | 341.00 | 0.00 | 341.00 | (8.00) | 349.00 | 0.00 | | |
| | 6010.025 | Benefits Deferred Comp Match | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 0.00 | | |
| | 6010.030 | Benefits Hospitalization Insurance | 182,734.00 | 17,589.00 | 165,145.00 | 56,251.00 | 126,483.00 | 0.00 | | |
| | 6010.050 | Benefits Retirement | 115,432.00 | 0.00 | 115,432.00 | 19,758.00 | 95,674.00 | 0.00 | | |
| | 6010.060 | Benefits Social Security Taxes | 68,403.00 | 1,908.00 | 66,495.00 | 10,479.94 | 57,923.06 | 0.00 | | |
| | 6010.070 | Benefits Unemployment Insurance | 341.00 | 0.00 | 341.00 | (8.00) | 349.00 | 0.00 | | |
| | 6010.090 | Benefits Workmans Compensation Ins | 17,961.00 | 864.00 | 17,097.00 | 5,829.00 | 12,132.00 | 0.00 | | |
| | 6010.100 | Benefits Fica & Fringe Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 280,749.78 | | |
| | 6010.120 | Benefits Long Term Disability | 1,281.00 | 0.00 | 1,281.00 | (29.00) | 1,310.00 | 0.00 | | |
| | 6010.130 | Benefits Life Insurance | 1,451.00 | 0.00 | 1,451.00 | (34.00) | 1,485.00 | 0.00 | | |
| | 6010.140 | Benefits FSA & PSA Admin and EAP Program | 1,571.00 | 0.00 | 1,571.00 | (36.00) | 1,607.00 | 0.00 | | |
| | 6010.150 | Benefits Retirement Administration Fee | 1,639.00 | 0.00 | 1,639.00 | (38.00) | 1,677.00 | 0.00 | | |
| | 6010.900 | Benefits OPEB contribution | 61,103.00 | 0.00 | 61,103.00 | 3,935.00 | 57,168.00 | 59,931.68 | | |
| Account Classification Total: PERS SVCS - Personnel Services | | | \$1,347,415.00 | \$20,304.00 | \$1,327,111.00 | \$165,972.62 | \$1,181,442.38 | \$1,051,187.10 | | |

| Worcester County | | | Budget Worksheet Report | | | | | | | |
|---|----------------|--|-------------------------|----------------------|---------------------------|--|---------------------|--------------------|---|---------------------------|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | \$ Variance FY26 Committee vs FY25 Adopted | 2025 Adopted Budget | 2024 Actual Amount | Department Requested Comments | Committee Review Comments |
| SUPP & MAT - Supplies & Materials | | | | | | | | | | |
| | 6100.010 | Administrative Expense Administrative Expenses | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 | 0.00 | New account has been opened up to start charging expenses to. Not an increase | |
| | 6100.075 | Administrative Expense Compliance and Permitting | 10,000.00 | 0.00 | 10,000.00 | 4,000.00 | 6,000.00 | 5,493.74 | Increased Clean Air Compliance permit due to new grinder | |
| | 6100.100 | Administrative Expense Dues, Licenses & Subscriptions | 900.00 | 0.00 | 900.00 | 0.00 | 900.00 | 0.00 | | |
| | 6100.190 | Administrative Expense Office Supplies | 2,500.00 | 0.00 | 2,500.00 | 2,500.00 | 0.00 | 0.00 | New account opened up to start charging expenses to. Moved from account 7002.6550.020 | |
| | 6110.090 | Supplies & Equipment Computers & Printers | 0.00 | 0.00 | 0.00 | (2,120.00) | 2,120.00 | 567.22 | No computers being requested. | |
| | 6110.245 | Supplies & Equipment Mobile Phones | 3,450.00 | 0.00 | 3,450.00 | 3,450.00 | 0.00 | 0.00 | New account has been opened up to start charging expenses to. Moved from 7002.6550.270, and adding a new phone and hot spot. | |
| | 6110.340 | Supplies & Equipment Safety Program Equipment | 1,000.00 | 0.00 | 1,000.00 | 500.00 | 500.00 | 521.08 | | |
| | 6110.390 | Supplies & Equipment Small Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (394.30) | | |
| | 6110.420 | Supplies & Equipment Tools & Supplies | 15,000.00 | 0.00 | 15,000.00 | 0.00 | 15,000.00 | 14,176.12 | | |
| | 6140.060 | Road Maintenance Materials Other | 130,000.00 | 0.00 | 130,000.00 | 130,000.00 | 0.00 | 0.00 | New account opened up to start charging expenses to. Not an increase - moved from 7002.6550.020. Expenses for hauled concrete and road maintenance. | |
| | 6150.050 | Uniforms & Personal Equipment Uniforms | 11,500.00 | 0.00 | 11,500.00 | 0.00 | 11,500.00 | 8,071.93 | | |
| | 6200.020 | Other Supplies & Materials Materials | 300,000.00 | 0.00 | 300,000.00 | 300,000.00 | 0.00 | 0.00 | New account has been opened up to start charging expenses to. Not an increase | |
| Account Classification Total: SUPP & MAT - Supplies & Materials | | | \$475,350.00 | \$0.00 | \$475,350.00 | \$439,330.00 | \$36,020.00 | \$28,435.79 | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | | |
| | 6530.040 | Consulting Services Consulting Services | 300,000.00 | 0.00 | 300,000.00 | 0.00 | 300,000.00 | 117,162.53 | | |
| | 6540.010 | Vehicle Operating Expenses Equipment/Vehicle Rental | 10,000.00 | 0.00 | 10,000.00 | 10,000.00 | 0.00 | 0.00 | Based on historical spending on dozer rental | |
| | 6540.020 | Vehicle Operating Expenses Fuel - WC Fleet | 60,000.00 | 0.00 | 60,000.00 | 0.00 | 60,000.00 | 69,022.75 | | |
| | 6540.030 | Vehicle Operating Expenses Vehicle Maintenance | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 10,990.93 | | |
| | 6540.060 | Vehicle Operating Expenses Vehicle Equipment | 14,100.00 | 0.00 | 14,100.00 | 14,100.00 | 0.00 | 0.00 | New truck plow Vehicle GPS tracking | |
| | 6540.070 | Vehicle Operating Expenses Off-road Fuel | 150,000.00 | 0.00 | 150,000.00 | 0.00 | 150,000.00 | 157,663.98 | | |
| | 6540.080 | Vehicle Operating Expenses Heavy Equipment Maintenance | 300,000.00 | 0.00 | 300,000.00 | 0.00 | 300,000.00 | 291,820.10 | | |
| | 6550.020 | Building Site Expenses Buildings & Grounds Maintenance | 200,000.00 | 0.00 | 200,000.00 | (430,000.00) | 630,000.00 | 502,502.23 | Decrease due to moving road maintenance, cleaning contract, custodial contract, propane, and pest control to their respective GLs. | |
| | 6550.060 | Building Site Expenses Electricity | 22,000.00 | 0.00 | 22,000.00 | 0.00 | 22,000.00 | 19,545.80 | | |
| | 6550.120 | Building Site Expenses Heating Propane | 1,500.00 | 0.00 | 1,500.00 | 1,500.00 | 0.00 | 0.00 | Moved propane from 7002.6550.020 | |
| | 6550.270 | Building Site Expenses Telephone | 900.00 | 0.00 | 900.00 | (2,380.00) | 3,280.00 | 3,206.90 | Moved cell phones to 7002.6110.245 | |
| | 6700.610 | Other Maint. & Svcs Leachate Treatment | 175,000.00 | 0.00 | 175,000.00 | (50,000.00) | 225,000.00 | 294,463.04 | Decrease due to catching up on the backlog that had accumulated over the years and maintaining low levels, resulting in less treatment needed. | |
| unt Classification Total: MAINT & SVCS - Maintenance & Services | | | \$1,238,500.00 | \$0.00 | \$1,238,500.00 | (\$456,780.00) | \$1,695,280.00 | \$1,466,378.26 | | |
| OTHR CHGS - Other Charges | | | | | | | | | | |
| | 7000.060 | Travel, Training & Expense Educational Training | 20,250.00 | 0.00 | 20,250.00 | 0.00 | 20,250.00 | 2,813.75 | | |
| | 7170.010 | Benefits & Insurance Allowance for COLA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 604.00 | | |
| | 7200.010 | Bond & Interest Expense Interest Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 94,008.30 | | |
| | 7200.020 | Bond & Interest Expense Bond Interest Expense | 121,839.00 | 0.00 | 121,839.00 | (15,017.00) | 136,856.00 | 148,921.12 | Decrease due to normal decrease in interest expense as principal decreases. | |
| | 7200.025 | Bond & Interest Expense Bond Principal Expense | 324,581.00 | 0.00 | 324,581.00 | 17,540.00 | 307,041.00 | 0.00 | Principal payments increase each year as interest payments decrease | |
| Account Classification Total: OTHR CHGS - Other Charges | | | \$466,670.00 | \$0.00 | \$466,670.00 | \$2,523.00 | \$464,147.00 | \$246,347.17 | | |

| Worcester County | | | Budget Worksheet Report | | | | | | | |
|---|----------------|---|-------------------------|----------------------|---------------------------|--|---------------------|--------------------|--|---------------------------|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | \$ Variance FY26 Committee vs FY25 Adopted | 2025 Adopted Budget | 2024 Actual Amount | Department Requested Comments | Committee Review Comments |
| INTFND CHGS - Interfund Charges | | | | | | | | | | |
| | 8100.060 | Transfers Out Recycling | 0.00 | 0.00 | 0.00 | 85,320.00 | (85,320.00) | (121,233.00) | Decrease due to Position Budgeting automatically allocating these expenses. | |
| | 8100.070 | Transfers Out Convenience Centers | 0.00 | 0.00 | 0.00 | 120,771.00 | (120,771.00) | (149,501.00) | Decrease due to Position Budgeting automatically allocating these expenses. | |
| Account Classification Total: INTFND CHGS - Interfund Charges | | | \$0.00 | \$0.00 | \$0.00 | \$206,091.00 | (\$206,091.00) | (\$270,734.00) | | |
| CAP EQ - Capital Equipment | | | | | | | | | | |
| | 9010.010 | Capital Equipment New Vehicles | 0.00 | 0.00 | 0.00 | (61,000.00) | 61,000.00 | 0.00 | No vehicles being requested for FY26. | |
| | 9010.050 | Capital Equipment Building Improvements | 0.00 | 0.00 | 0.00 | (222,000.00) | 222,000.00 | 0.00 | No building improvements being requested for FY26. | |
| | 9010.060 | Capital Equipment Other | 0.00 | 0.00 | 0.00 | (80,000.00) | 80,000.00 | 0.00 | No Capital Equipment Other requested for FY26. | |
| | 9010.070 | Capital Equipment Heavy Equipment | 150,000.00 | 0.00 | 150,000.00 | (220,000.00) | 370,000.00 | 0.00 | One (1) brush hog being requested @ \$50k, ten (10) bull fences being requested @ \$100k | |
| | 9010.125 | Capital Equipment Leases | 1,191,206.00 | 0.00 | 1,191,206.00 | 130,568.00 | 1,060,638.00 | 0.00 | Capital equipment lease payments | |
| | 9100.010 | Depreciation Depreciation Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,138,268.01 | | |
| | 9100.500 | Depreciation Reserve for Closure | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 418,800.45 | | |
| Account Classification Total: CAP EQ - Capital Equipment | | | \$1,341,206.00 | \$0.00 | \$1,341,206.00 | (\$452,432.00) | \$1,793,638.00 | \$2,557,068.46 | | |
| Department Total: 7002 - Solid Waste | | | \$4,869,141.00 | \$20,304.00 | \$4,848,837.00 | (\$95,295.38) | \$4,964,436.38 | \$5,078,682.78 | | |
| EXPENSES Total | | | \$5,423,852.88 | \$40,784.88 | \$5,383,068.00 | \$46,744.50 | \$5,377,108.38 | \$5,398,354.40 | | |
| | | | | | | | | | | |
| Fund REVENUE Total: 680 - Landfill | | | \$5,423,852.88 | \$40,784.88 | \$5,383,068.00 | \$5,959.00 | \$5,377,109.00 | \$5,614,676.47 | | |
| Fund EXPENSE Total: 680 - Landfill | | | \$5,423,852.88 | \$40,784.88 | \$5,383,068.00 | \$46,744.50 | \$5,377,108.38 | \$5,398,354.40 | | |
| Fund Total: 680 - Landfill | | | \$0.00 | \$0.00 | \$0.00 | (\$40,785.50) | \$0.62 | \$216,322.07 | | |

**WORCESTER COUNTY
CAPITAL IMPROVEMENT REQUEST
FY 2026**

Department/Agency Name: Solid Waste Division

Department No. 680

| Priority Number | Account Number | Item | Estimated Cost | New or Replacement | Justification or Explanation |
|-----------------------|-------------------|-------------|----------------|--------------------|--|
| 1 | 680.7002.9010.070 | Bull Fences | \$ 100,000 | New | We need more fence to block litter, only have 5 now. |
| 2 | 680.7002.9010.070 | Brush Hog | \$ 50,000 | New | Our old bush hog breaks breaks down a lot. |
| TOTAL APPROVED | | | \$ 150,000 | | |

NUMBER EACH ITEM IN THE ORDER OF THEIR IMPORTANCE TO THE OPERATION OF YOUR DEPARTMENT.
(NUMBER 1 IS THE HIGHEST PRIORITY).

VEHICLE RATING INSPECTION

| Rating | Miles | Age | Est. Repairs | Body | Inspection Date |
|--------|-------------------|------------------|----------------|--|-----------------|
| 5 | Under 75,000 | 5 years or newer | \$200 or less | Excellent | 1/15/2025 |
| 4 | 75,001 - 100,000 | 6-9 years | \$500 or less | Minor Scratches | Department |
| 3 | 100,001-125,000 | 10-12 years | \$1000 or less | Small Dents / Scratches | SOLID WASTE |
| 2 | 125,001 - 150,000 | 13-15 years | \$1500 or less | Larger Dents / Peeling paint | Mileage |
| 1 | 150,001 or over | 16+, Replace | \$2000 or less | Major body damage / Peeling paint / Rust | 234,745 |

Vehicle Information:

Serial: 1FDSF345X9EA21108

Year: 2008

Make: FORD

KBB Value: \$2,500.00

Model: F350 STAKE BODY

Overall Rating: 4 out of 20

Repairs Needed: DRIVER AND PASSENGER ROCKER PANELS RUSTED OUT. FRAME HAS SURFACE RUST. PAINT IS FADED WITH ROCK CHIPS. WINDSHIELD NEEDS REPLACED FROM ROCK CHIPS. DRIVERS SEAT TORN. BED TARP TORN. STAKE BED SHOWING RUST. NEEDS TIRES. NEEDS A REPLACEMENT ENGINE DUE TO MAJOR INTERNAL FAILURE.



OFFICE OF THE TREASURER

Worcester County

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

SNOW HILL, MARYLAND
21863

MEMORANDUM

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 5, 2025
SUBJECT: Budget Work Session May 13, 2025

After the initial FY26 Proposed Budget for the Water & Wastewater Service Areas was submitted for the Public Hearing, new information was obtained that resulted in the proposed rate option not being feasible. Primarily the assumption that previous debt that was taken out for specific service areas could not be spread out amongst all of the service areas. Therefore, new rate scenarios were investigated. Attached in the following charts are two new rate options. Please note, the following rate adjustments from the FY26 Proposed Budget that was advertised are still being incorporated in these new rates: 1) Base Fee per EDU, 2) \$5 per 1,000 gallons used up to 22,500 gallons and \$15 per 1,000 gallons used over 22,500 gallons, and 3) Accessibility Fee being charged uniformly across all service areas.

Proposed Option 1 makes modest increases to the service areas and, for those operating at a budgeted deficit with the requested FY26 expenses for, requests a subsidy from the General Fund to cover the deficit. In Option 1, there are two service areas operating at a surplus, Lighthouse Sound and Ocean Pines. For these service areas, the surplus would be transferred to their respective reserves. West Ocean City has a budgeted deficit of (\$150,087) and this would be covered by a transfer from their Reserves, not the General Fund.

Proposed Option 2 calculated what rates would need to be for each service area if they were to be self-sufficient with no outside assistance. All budgeted surpluses would be transferred to respective service area reserves.

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

WATER & WASTEWATER SUMMARY

| | | Proposed FY26 Revenues & Expenses | |
|--|------------------------------------|-----------------------------------|---|
| | | Option 1 | Option 2 |
| | Adopted FY25 Revenue & Expenses | General Fund Support (\$) | Each Service Area - Self Supporting (\$) |
| Net Operating Income (Loss) | | | |
| Assateague | (101,809) | (112,007) | 2,868 |
| Bridgetown | 2,490 | (22,867) | 421 |
| Edgewater Acres | (36,911) | (32,429) | 6,611 |
| Landings | (182,710) | (364,427) | 11,559 |
| Lighthouse Sound | (7,750) | 362 | 8,227 |
| Mystic Harbour | (1,143,597) | (217,825) | 191,042 |
| Newark | (26,014) | (26,594) | 9,766 |
| Ocean Pines | (362,129) | 352,661 | 534,503 |
| Riddle Farm | (1,128,200) | (382,312) | 166,776 |
| River Run | (78,989) | (29,030) | 45,112 |
| West Ocean City | 339,153 | (150,087) | 8,303 |
| Total Net Operating Income (Loss) | (2,726,464) | (984,555) | 985,188 |
| Transfer In - General Fund | - | 1,337,578 | - |
| Transfer In (Out) - Service Areas | 2,726,464 | (353,023) | (985,188) |

ASSATEAGUE POINTE

| | | Proposed FY26 Rates | |
|--|--------------------|---------------------------|--|
| | | Option 1 | Option 2 |
| | Adopted FY25 Rates | General Fund Support (\$) | Each Service Area - Self Supporting (\$) |
| O&M Rates- per EDU | | | |
| Water & Sewer Flat Rate-110 gpd- base fee + 9.9K gal usage | 117.00 | 181.50 | 221.10 |
| Sewer Only Flat Rate- 110 gpd- base fee + 9.9K gal usage | 89.50 | 136.13 | 165.83 |
| Sewer Only Flat Rate- 250 gpd- base fee + 22.5K gal usage | 179.00 | 309.38 | 376.88 |
| Grinder Pump Surcharge | 50.00 | - | - |
| Sewer Accessibility Fee- 85% of base fee | - | 191.25 | 248.63 |
| Debt Payment | | | |
| Sewer | 162.50 | - | - |

| | | Proposed FY26 Revenues & Expenses | |
|---|---------------------------------|-----------------------------------|--|
| | | Option 1 | Option 2 |
| | Adopted FY25 Revenue & Expenses | General Fund Support (\$) | Each Service Area - Self Supporting (\$) |
| Revenues | | | |
| Charges for Services | 310,216 | 525,077 | 639,952 |
| Interest & Penalties | 4,600 | 4,600 | 4,600 |
| Other Revenue | - | 2,500 | 2,500 |
| Total Revenue | 314,816 | 532,177 | 647,052 |
| Expenses | | | |
| Personnel Services | 203,935 | 221,061 | 221,061 |
| Supplies & Materials | 51,767 | 83,970 | 83,970 |
| Maintenance & Services | 151,605 | 169,569 | 169,569 |
| Other Charges | 6,763 | 10,929 | 10,929 |
| Interfund Charges | 2,555 | - | - |
| Capital Outlay | - | 158,655 | 158,655 |
| Total Expenses | 416,625 | 644,184 | 644,184 |
| Net Operating Income (Loss)- Revenue less Expenses | (101,809) | (112,007) | 2,868 |
| Transfer In - General Fund | - | 112,007 | - |
| Transfer In (Out) - Service Areas | 101,809 | - | (2,868) |

BRIDDLTOWN

| | | Proposed FY26 Rates | |
|--------------------------------|--------------------|---------------------------|--|
| | | Option 1 | Option 2 |
| | Adopted FY25 Rates | General Fund Support (\$) | Each Service Area - Self Supporting (\$) |
| O&M Rates- per EDU | | | |
| Domestic Water Only Flat Fee | 73.00 | 90.00 | 203.00 |
| Commercial Water Only Base Fee | 35.00 | 50.00 | 200.00 |
| Commercial Water Usage Fees | \$10.73/1K gal | \$11/1K gal | \$11/1K gal |
| Accessibility Fee | - | 42.50 | 170.00 |
| Swimming Pool Flat Fee | 32.00 | 100.00 | 200.00 |
| Irrigation System Flat Fee | 69.00 | 100.00 | 100.00 |
| Debt Payment | | | |
| Water | - | - | - |

| | | Proposed FY26 Revenues & Expenses | |
|---|---------------------------------|-----------------------------------|--|
| | | Option 1 | Option 2 |
| | Adopted FY25 Revenue & Expenses | General Fund Support (\$) | Each Service Area - Self Supporting (\$) |
| Revenues | | | |
| Charges for Services | 15,060 | 19,840 | 43,128 |
| Interest & Penalties | 400 | 500 | 500 |
| Other Revenue | 31,500 | 31,500 | 31,500 |
| Total Revenue | 46,960 | 51,840 | 75,128 |
| Expenses | | | |
| Personnel Services | 7,544 | 12,440 | 12,440 |
| Supplies & Materials | 1,199 | 1,712 | 1,712 |
| Maintenance & Services | 35,275 | 47,263 | 47,263 |
| Other Charges | 326 | 79 | 79 |
| Interfund Charges | 126 | - | - |
| Capital Outlay | - | 13,213 | 13,213 |
| Total Expenses | 44,470 | 74,707 | 74,707 |
| Net Operating Income (Loss)- Revenue less Expenses | 2,490 | (22,867) | 421 |
| Transfer In - General Fund | - | 22,867 | - |
| Transfer In (Out) - Service Areas | (2,490) | - | (421) |

EDGEWATER ACRES

| | | Proposed FY26 Rates | |
|-------------------------------|-------------------------|---------------------------|--|
| | | Option 1 | Option 2 |
| | Adopted FY25 Rates (\$) | General Fund Support (\$) | Each Service Area - Self Supporting (\$) |
| O&M Rates- per EDU | | | |
| Water Base Fee | 31.20 | 34.00 | 60.00 |
| Water Usage Fees | 8-15/1K gal | 8-15/1K gal | 8-15/1K gal |
| Water Flat Fee | 121.00 | 214.00 | 222.00 |
| Sewer Flat Fee | 184.40 | 233.00 | 267.50 |
| Accessibility Fee | - | 164.05 | 221.00 |
| Debt Payment | | | |
| Water & Sewer | - | - | - |

| | | Proposed FY26 Revenues & Expenses | |
|---|--------------------------------------|-----------------------------------|--|
| | | Option 1 | Option 2 |
| | Adopted FY25 Revenue & Expenses (\$) | General Fund Support (\$) | Each Service Area - Self Supporting (\$) |
| Revenues | | | |
| Charges for Services | 265,000 | 387,992 | 427,032 |
| Interest & Penalties | 1,600 | 1,600 | 1,600 |
| Other Revenue | 865 | 875 | 875 |
| Total Revenue | 267,465 | 390,467 | 429,507 |
| Expenses | | | |
| Personnel Services | 110,253 | 77,629 | 77,629 |
| Supplies & Materials | 3,514 | 8,193 | 8,193 |
| Maintenance & Services | 186,935 | 190,466 | 190,466 |
| Other Charges | 2,672 | 1,976 | 1,976 |
| Interfund Charges | 1,002 | - | - |
| Capital Outlay | - | 144,632 | 144,632 |
| Total Expenses | 304,376 | 422,896 | 422,896 |
| Net Operating Income (Loss)- Revenue less Expenses | (36,911) | (32,429) | 6,611 |
| Transfer In - General Fund | - | 32,429 | - |
| Transfer In (Out) - Service Areas | 36,911 | - | (6,611) |

LANDINGS

| | | Proposed FY26 Rates | |
|-------------------------------------|-----------------------|---------------------------|--|
| | | Option 1 | Option 2 |
| | | General Fund Support (\$) | Each Service Area - Self Supporting (\$) |
| | | Adopted FY25 Rates (\$) | |
| O&M Rates- per EDU | | | |
| Water & Sewer Base Fee | 318.50 | 360.00 | 675.00 |
| Water Base Fee- Lewis Rd | 50.00 | 60.00 | 100.00 |
| Water & Sewer Usage Fees | 1.60-15/1K gal | 5-15/1K gal | 5-15/1K gal |
| Accessibility Fee | 307.00 | 306.00 | 573.75 |
| Domestic Water & Sewer Base Fee | 318.50 | - | - |
| Commercial Water & Sewer Base Fee | Tiered based on EDU # | - | - |
| Commercial Water & Sewer Usage Fees | 4-10/1K gal | - | - |
| Debt Payment | | | |
| Water & Sewer | - | - | - |

| | | Proposed FY26 Revenues & Expenses | |
|---|------------------|--------------------------------------|--|
| | | Option 1 | Option 2 |
| | | General Fund Support (\$) | Each Service Area - Self Supporting (\$) |
| | | Adopted FY25 Revenue & Expenses (\$) | |
| Revenues | | | |
| Charges for Services | 474,100 | 581,184 | 957,170 |
| Interest & Penalties | 3,000 | 3,000 | 3,000 |
| Other Revenue | - | - | - |
| Total Revenue | 477,100 | 584,184 | 960,170 |
| Expenses | | | |
| Personnel Services | 152,502 | 187,747 | 187,747 |
| Supplies & Materials | 32,294 | 43,987 | 43,987 |
| Maintenance & Services | 456,945 | 627,407 | 627,407 |
| Other Charges | 2,396 | 15,760 | 15,760 |
| Interfund Charges | 673 | - | - |
| Capital Outlay | 15,000 | 73,710 | 73,710 |
| Total Expenses | 659,810 | 948,611 | 948,611 |
| Net Operating Income (Loss)- Revenue less Expenses | (182,710) | (364,427) | 11,559 |
| Transfer In - General Fund | - | 364,427 | - |
| Transfer In (Out) - Service Areas | 182,710 | - | (11,559) |

LIGHTHOUSE SOUND

| | | Proposed FY26 Rates | |
|-------------------------------|-------------------------|---------------------------|--|
| | | Option 1 | Option 2 |
| | Adopted FY25 Rates (\$) | General Fund Support (\$) | Each Service Area - Self Supporting (\$) |
| O&M Rates- per EDU | | | |
| Sewer Flat Fee | 242.00 | 276.38 | 291.88 |
| Accessibility Fee | 114.00 | 163.20 | 176.38 |
| Debt Payment | | | |
| Sewer | - | - | - |

| | | Proposed FY26 Revenues & Expenses | |
|---|--------------------------------------|-----------------------------------|--|
| | | Option 1 | Option 2 |
| | Adopted FY25 Revenue & Expenses (\$) | General Fund Support (\$) | Each Service Area - Self Supporting (\$) |
| Revenues | | | |
| Charges for Services | 115,620 | 133,410 | 141,275 |
| Interest & Penalties | 800 | 800 | 800 |
| Other Revenue | - | - | - |
| Total Revenue | 116,420 | 134,210 | 142,075 |
| Expenses | | | |
| Personnel Services | 72,473 | 65,170 | 65,170 |
| Supplies & Materials | 11,504 | 17,464 | 17,464 |
| Maintenance & Services | 38,700 | 34,386 | 34,386 |
| Other Charges | 1,178 | 4,367 | 4,367 |
| Interfund Charges | 315 | - | - |
| Capital Outlay | - | 12,461 | 12,461 |
| Total Expenses | 124,170 | 133,848 | 133,848 |
| Net Operating Income (Loss)- Revenue less Expenses | (7,750) | 362 | 8,227 |
| Transfer In - General Fund | - | (362) | - |
| Transfer In (Out) - Service Areas | 7,750 | - | (8,227) |

MYSTIC HARBOUR

| | | Proposed FY26 Rates | |
|-------------------------------------|-------------------------|---------------------------|--|
| | | Option 1 | Option 2 |
| | Adopted FY25 Rates (\$) | General Fund Support (\$) | Each Service Area - Self Supporting (\$) |
| O&M Rates- per EDU | | | |
| Water & Sewer Base Fee | 243.00 | 300.00 | 355.00 |
| Water & Sewer Usage Fees | 1.60-15/1K gal | 5-15/1K gal | 5-15/1K gal |
| Sewer Flat Fee | 212.66 | 309.38 | 350.63 |
| Accessibility Fee | - | 255.00 | 301.75 |
| Commercial Water & Sewer Base Fee | Tiered based on EDU # | - | - |
| Commercial Water & Sewer Usage Fees | 4-10/1K gal | - | - |
| Debt Payment | | | |
| Sewer | 66.00 | 66.00 | 66.00 |

| | | Proposed FY26 Revenues & Expenses | |
|---|--------------------------------------|-----------------------------------|--|
| | | Option 1 | Option 2 |
| | Adopted FY25 Revenue & Expenses (\$) | General Fund Support (\$) | Each Service Area - Self Supporting (\$) |
| Revenues | | | |
| Charges for Services | 1,460,972 | 2,780,774 | 3,189,641 |
| Interest & Penalties | 18,000 | 18,000 | 18,000 |
| Other Revenue | 200,000 | 260,000 | 260,000 |
| Total Revenue | 1,678,972 | 3,058,774 | 3,467,641 |
| Expenses | | | |
| Personnel Services | 719,948 | 927,557 | 927,557 |
| Supplies & Materials | 247,556 | 544,092 | 544,092 |
| Maintenance & Services | 1,020,854 | 1,185,054 | 1,185,054 |
| Other Charges | 20,112 | 58,959 | 58,959 |
| Interfund Charges | 9,099 | - | - |
| Capital Outlay | 805,000 | 560,937 | 560,937 |
| Total Expenses | 2,822,569 | 3,276,599 | 3,276,599 |
| Net Operating Income (Loss)- Revenue less Expenses | (1,143,597) | (217,825) | 191,042 |
| Transfer In - General Fund | - | 217,825 | - |
| Transfer In (Out) - Service Areas | 1,143,597 | - | (191,042) |

NEWARK

| | | Proposed FY26 Rates | |
|-------------------------------|-------------------------|---------------------------|--|
| | | Option 1 | Option 2 |
| | Adopted FY25 Rates (\$) | General Fund Support (\$) | Each Service Area - Self Supporting (\$) |
| O&M Rates- per EDU | | | |
| Water & Sewer Base Fee | 240.00 | 300.00 | 390.00 |
| Water & Sewer Usage Fees | 7-14/1K gal | 5-15/1K gal | 5-15/1K gal |
| Water Base Fee | 120.00 | 130.00 | 130.00 |
| Water Usage Fees | 3.50-7/1K gal | 1.25-3.75/1K gal | 1.25-3.75/1K gal |
| Sewer Flat Fee | 246.00 | 312.00 | 387.00 |
| Accessibility Fee | - | 255.00 | 331.50 |
| Debt Payment | | | |
| Water & Sewer | 82.00 | 82.00 | 82.00 |
| Sewer | 55.00 | 55.00 | 55.00 |
| Water | 27.00 | 27.00 | 27.00 |

| | | Proposed FY26 Revenues & Expenses | |
|---|--------------------------------------|-----------------------------------|--|
| | | Option 1 | Option 2 |
| | Adopted FY25 Revenue & Expenses (\$) | General Fund Support (\$) | Each Service Area - Self Supporting (\$) |
| Revenues | | | |
| Charges for Services | 167,040 | 281,520 | 317,880 |
| Interest & Penalties | 2,500 | 3,000 | 3,000 |
| Other Revenue | 29,195 | 76,939 | 76,939 |
| Total Revenue | 198,735 | 361,459 | 397,819 |
| Expenses | | | |
| Personnel Services | 151,633 | 193,070 | 193,070 |
| Supplies & Materials | 14,258 | 32,636 | 32,636 |
| Maintenance & Services | 56,360 | 135,173 | 135,173 |
| Other Charges | 1,797 | 7,778 | 7,778 |
| Interfund Charges | 701 | - | - |
| Capital Outlay | - | 19,396 | 19,396 |
| Total Expenses | 224,749 | 388,053 | 388,053 |
| Net Operating Income (Loss)- Revenue less Expenses | (26,014) | (26,594) | 9,766 |
| Transfer In - General Fund | - | 26,594 | - |
| Transfer In (Out) - Service Areas | 26,014 | - | (9,766) |

OCEAN PINES

| | | Proposed FY26 Rates | |
|---------------------------------------|-------------------------|---------------------------|--|
| | | Option 1 | Option 2 |
| | Adopted FY25 Rates (\$) | General Fund Support (\$) | Each Service Area - Self Supporting (\$) |
| O&M Rates- per EDU | | | |
| Water & Sewer Base Fee | 207.00 | 209.00 | 212.00 |
| Water & Sewer Usage Fees | 1.60-15/1K gal | 5-15/1K gal | 5-15/1K gal |
| Water Flat Fee- RVR | 71.00 | 73.15 | 74.20 |
| Sewer Flat Fee | 187.00 | 243.38 | 224.25 |
| Accessibility Fee | - | 180.20 | 177.65 |
| Water & Sewer Flat Rate-100 gpd (WHP) | 160.00 | 160.00 | 163.00 |
| Commercial Water & Sewer Base Fee | Tiered based on EDU # | - | - |
| Commercial Water & Sewer Usage Fees | 4-10/1K gal | - | - |
| Debt Payment | | | |
| Water & Sewer | 36.00 | 36.00 | 36.00 |

| | | Proposed FY26 Revenues & Expenses | |
|---|--------------------------------------|-----------------------------------|--|
| | | Option 1 | Option 2 |
| | Adopted FY25 Revenue & Expenses (\$) | General Fund Support (\$) | Each Service Area - Self Supporting (\$) |
| Revenues | | | |
| Charges for Services | 8,203,440 | 9,797,029 | 9,978,871 |
| Interest & Penalties | 95,000 | 95,000 | 95,000 |
| Other Revenue | 585,000 | 753,500 | 753,500 |
| Total Revenue | 8,883,440 | 10,645,529 | 10,827,371 |
| Expenses | | | |
| Personnel Services | 4,620,709 | 4,794,699 | 4,794,699 |
| Supplies & Materials | 783,172 | 1,117,999 | 1,117,999 |
| Maintenance & Services | 2,642,411 | 3,034,172 | 3,034,172 |
| Other Charges | 133,988 | 158,808 | 158,808 |
| Interfund Charges | 40,451 | - | - |
| Capital Outlay | 1,024,838 | 1,187,190 | 1,187,190 |
| Total Expenses | 9,245,569 | 10,292,868 | 10,292,868 |
| Net Operating Income (Loss)- Revenue less Expenses | (362,129) | 352,661 | 534,503 |
| Transfer In - General Fund | - | (352,661) | - |
| Transfer In (Out) - Service Areas | 362,129 | - | (534,503) |

RIDDLE FARM

| | | Proposed FY26 Rates | |
|------------------------------------|-------------------------|---------------------------|--|
| | | Option 1 | Option 2 |
| | Adopted FY25 Rates (\$) | General Fund Support (\$) | Each Service Area - Self Supporting (\$) |
| O&M Rates- per EDU | | | |
| Water & Sewer Base Fee | 288.00 | 350.00 | 505.00 |
| Water & Sewer Usage Fee | 1.60-15/1K gal | 5-15/1K gal | 5-15/1K gal |
| Accessibility Fee | 150.00 | 297.50 | 429.25 |
| Commercial Water & Sewer Base Fee | Tiered based on EDU # | - | - |
| Commercial Water & Sewer Usage Fee | 4-10/1K gal | - | - |
| Effluent Disposal Surcharge | 35.00 | - | - |
| Debt Payment | | | |
| Water & Sewer | 9.00 | 9.00 | 9.00 |

| | | Proposed FY26 Revenues & Expenses | |
|---|--------------------------------------|-----------------------------------|--|
| | | Option 1 | Option 2 |
| | Adopted FY25 Revenue & Expenses (\$) | General Fund Support (\$) | Each Service Area - Self Supporting (\$) |
| Revenues | | | |
| Charges for Services | 892,850 | 1,609,875 | 2,158,963 |
| Interest & Penalties | 6,000 | 7,000 | 7,000 |
| Other Revenue | - | 600,000 | 600,000 |
| Total Revenue | 898,850 | 2,216,875 | 2,765,963 |
| Expenses | | | |
| Personnel Services | 471,533 | 487,122 | 487,122 |
| Supplies & Materials | 98,620 | 193,725 | 193,725 |
| Maintenance & Services | 1,273,625 | 1,674,096 | 1,674,096 |
| Other Charges | 6,296 | 43,164 | 43,164 |
| Interfund Charges | 1,976 | - | - |
| Capital Outlay | 175,000 | 201,080 | 201,080 |
| Total Expenses | 2,027,050 | 2,599,187 | 2,599,187 |
| Net Operating Income (Loss)- Revenue less Expenses | (1,128,200) | (382,312) | 166,776 |
| Transfer In - General Fund | - | 382,312 | - |
| Transfer In (Out) - Service Areas | 1,128,200 | - | (166,776) |

RIVER RUN

| | | Proposed FY26 Rates | |
|-------------------------------|-------------------------|---------------------------|--|
| | | Option 1 | Option 2 |
| | Adopted FY25 Rates (\$) | General Fund Support (\$) | Each Service Area - Self Supporting (\$) |
| O&M Rates- per EDU | | | |
| Water Base Fee- OCP | 71.00 | 73.15 | 74.20 |
| Water Usage Fees- OCP | .50-4.69/1K gal | 1.25-3.75/1K gal | 1.25-3.75/1K gal |
| Sewer Only Flat Fee | 192.00 | 254.38 | 294.38 |
| Accessibility Fee | - | 144.50 | 178.50 |
| Debt Payment | | | |
| Water & Sewer | - | - | - |

| | | Proposed FY26 Revenues & Expenses | |
|---|--------------------------------------|-----------------------------------|--|
| | | Option 1 | Option 2 |
| | Adopted FY25 Revenue & Expenses (\$) | General Fund Support (\$) | Each Service Area - Self Supporting (\$) |
| Revenues | | | |
| Charges for Services | 213,000 | 398,066 | 472,208 |
| Interest & Penalties | 800 | 1,000 | 1,000 |
| Other Revenue | - | - | - |
| Total Revenue | 213,800 | 399,066 | 473,208 |
| Expenses | | | |
| Personnel Services | 92,808 | 126,366 | 126,366 |
| Supplies & Materials | 17,466 | 45,574 | 45,574 |
| Maintenance & Services | 134,141 | 203,665 | 203,665 |
| Other Charges | 2,546 | 10,020 | 10,020 |
| Interfund Charges | 828 | - | - |
| Capital Outlay | 45,000 | 42,471 | 42,471 |
| Total Expenses | 292,789 | 428,096 | 428,096 |
| Net Operating Income (Loss)- Revenue less Expenses | (78,989) | (29,030) | 45,112 |
| Transfer In - General Fund | - | 29,030 | - |
| Transfer In (Out) - Service Areas | 78,989 | - | (45,112) |

WEST OCEAN CITY

| | | Proposed FY26 Rates | |
|--|----------------------------|------------------------------|---|
| | | Option 1 | Option 2 |
| | Adopted FY25 Rates (\$) | General Fund Support (\$) | Each Service Area Self Supporting (\$) |
| O&M Rates- per EDU | | | |
| Sewer Flat Fee- base fee + 22.5K gal usage | - | 139.38 | 149.38 |
| Accessibility Fee- 85% of base fee | - | 46.75 | 55.25 |
| Domestic Fixture Rate | 10.50 | - | - |
| Commercial Fixture Rate | 14.25 | - | - |
| Debt Payment | | | |
| Sewer | - | - | - |

| | | Proposed FY26 Revenues & Expenses | |
|---|--|-----------------------------------|---|
| | | Option 1 | Option 2 |
| | Adopted FY25 Revenue & Expenses (\$) | General Fund Support (\$) | Each Service Area - Self Supporting (\$) |
| Revenues | | | |
| Charges for Services | 1,531,600 | 2,201,123 | 2,359,513 |
| Interest & Penalties | 90,000 | 91,000 | 91,000 |
| Other Revenue | - | - | - |
| Total Revenue | 1,621,600 | 2,292,123 | 2,450,513 |
| Expenses | | | |
| Personnel Services | 278,529 | 312,355 | 312,355 |
| Supplies & Materials | 29,264 | 36,925 | 36,925 |
| Maintenance & Services | 918,082 | 940,565 | 940,565 |
| Other Charges | 26,726 | 11,810 | 11,810 |
| Interfund Charges | 9,846 | - | - |
| Capital Outlay | 20,000 | 1,140,555 | 1,140,555 |
| Total Expenses | 1,282,447 | 2,442,210 | 2,442,210 |
| Net Operating Income (Loss)- Revenue less Expenses | 339,153 | (150,087) | 8,303 |
| Transfer In - General Fund | - | 150,087 | - |
| Transfer In (Out) - Service Areas | (339,153) | - | (8,303) |



OFFICE OF THE TREASURER

Worcester County

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

MEMORANDUM

TEL: 410-632-0686
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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 5, 2025
SUBJECT: Budget Work Session May 13, 2025

Committee Reviewed and recommended budget worksheets for revenues and expenditures are designed to assist you in making decisions on the FY 2026 Requested Budget. Committee Reviewed revenues and expenditures are an increase of \$221,271 and total \$21,872,530. The Committee Reviewed budget is balanced. A summary of the Committee Review recommendations for Water & Wastewater revenue and expenditures are attached.

| | 2026 Committee Review | Committee Adjustment | 2026 Committee Review |
|------------------------|--------------------------|-------------------------|--------------------------|
| Revenues | 21,872,530 | 221,271 | 21,651,259 |
| Expenditures | 18,318,230 | 221,271 | 18,096,959 |
| Expenditures - Capital | 3,554,300 | | 3,554,300 |
| Surplus/Deficit | - | - | - |

Worcester County Water & Wastewater

| | 2026 Committee Review | Committee Adjustment | Overall FY26 Committee Variance \$ vs FY25 Adopted | Overall FY26 Committee Variance % vs FY25 Adopted | 2026 Department Requested | 2025 Adopted Budget | 2024 Actual Amount | 2023 Actual Amount |
|---|-----------------------------|-------------------------|--|---|---------------------------------|------------------------|-------------------------|-------------------------|
| W&WW - Water & Wastewater | | | | | | | | |
| Revenue | | | | | | | | |
| LOSS DSP ASTS - Gain/Loss on Disposal of Assets | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$0.00 | \$5,329.18 |
| CHG SVC - Charges for Services | \$18,800,731.00 | (\$1,117,924.00) | \$5,164,805.00 | 38% | \$19,918,655.00 | \$13,635,926.00 | \$13,885,601.67 | \$13,261,312.53 |
| INT/PEN - Interest & Penalties | \$225,500.00 | \$0.00 | \$2,800.00 | 1% | \$225,500.00 | \$222,700.00 | \$297,122.31 | \$211,382.61 |
| MISC - Miscellaneous | \$76,539.00 | \$0.00 | \$50,344.00 | 192% | \$76,539.00 | \$26,195.00 | \$33,112.10 | \$25,681.24 |
| OP GRT - Operating Grant | \$631,500.00 | \$0.00 | \$600,000.00 | 1,905% | \$631,500.00 | \$31,500.00 | \$31,500.00 | \$31,500.00 |
| OTH REV - Other Revenue | \$756,400.00 | \$0.00 | \$168,400.00 | 29% | \$756,400.00 | \$588,000.00 | \$1,737,745.02 | \$1,481,298.97 |
| TRNS IN - Transfers In | \$1,380,985.00 | \$1,339,195.00 | (\$1,558,456.00) | -53% | \$41,790.00 | \$2,939,441.00 | \$201,955.40 | \$1,120,133.98 |
| DEBT SRV REV - Debt Service Revenue | \$875.00 | \$0.00 | \$10.00 | 1% | \$875.00 | \$865.00 | \$871.74 | \$864.24 |
| Revenue Totals | \$21,872,530.00 | \$221,271.00 | \$4,427,903.00 | 25% | \$21,651,259.00 | \$17,444,627.00 | \$16,187,908.24 | \$16,137,502.75 |
| Expenditures | | | | | | | | |
| PERS SVCS - Personnel Services | \$7,568,587.00 | \$163,371.00 | \$686,721.54 | 10% | \$7,405,216.00 | \$6,881,865.46 | \$5,851,479.48 | \$5,531,576.31 |
| SUPP & MAT - Supplies & Materials | \$2,184,177.00 | \$57,900.00 | \$893,563.00 | 69% | \$2,126,277.00 | \$1,290,614.00 | \$1,658,152.30 | \$1,358,308.30 |
| MAINT & SVCS - Maintenance & Services | \$8,241,816.00 | \$0.00 | \$1,326,883.00 | 19% | \$8,241,816.00 | \$6,914,933.00 | \$7,674,243.32 | \$6,911,499.84 |
| OTHR CHGS - Other Charges | \$323,650.00 | \$0.00 | \$118,850.00 | 58% | \$323,650.00 | \$204,800.00 | \$234,960.07 | \$205,707.64 |
| INTFND CHGS - Interfund Charges | \$0.00 | \$0.00 | (\$67,572.00) | -100% | \$0.00 | \$67,572.00 | \$869,752.74 | \$820,347.34 |
| CAP EQ - Capital Equipment | \$3,554,300.00 | \$0.00 | \$1,469,462.00 | 70% | \$3,554,300.00 | \$2,084,838.00 | \$3,748,858.31 | \$3,675,228.30 |
| Expenditure Totals | \$21,872,530.00 | \$221,271.00 | \$4,427,907.54 | 0 | \$21,651,259.00 | \$17,444,622.46 | \$20,037,446.22 | \$18,502,667.73 |
| Water & Wastewater Totals | \$0.00 | \$0.00 | (\$4.54) | 0 | \$0.00 | \$4.54 | (\$3,849,537.98) | (\$2,365,164.98) |

| Worcester County | | | Budget Worksheet Report | | | |
|---|----------------|--|-------------------------|----------------------|---------------------------|--|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | Committee Review Comments |
| Fund: 520 - Assateague Point | | | | | | |
| REVENUES | | | | | | |
| <i>CHG SVC - Charges for Services</i> | | | | | | |
| | 5000.100 | Domestic Water Service | 95,288.00 | 18,134.00 | 77,154.00 | Increase due to changing the rate from: \$146.96 for 110 gpd EDUs to \$181.50 \$250.50 for 250 gpd Sewer only EDUs to \$309.38 \$83.50 for 250 gpd Water only EDUs to \$103.13 |
| | 5005.100 | Commercial Water Service | 4,125.00 | 785.00 | 3,340.00 | Increase due to changing the rate from: \$146.96 for 110 gpd EDUs to \$181.50 \$250.50 for 250 gpd Sewer only EDUs to \$309.38 \$83.50 for 250 gpd Water only EDUs to \$103.13 |
| | 5010.100 | Domestic Sewer Service | 407,138.00 | 77,480.00 | 329,658.00 | Increase due to changing the rate from: \$146.96 for 110 gpd EDUs to \$181.50 \$250.50 for 250 gpd Sewer only EDUs to \$309.38 \$83.50 for 250 gpd Water only EDUs to \$103.13 |
| | 5015.100 | Commercial Sewer Service | 14,702.00 | (12,352.00) | 27,054.00 | Increase due to changing the rate from: \$146.96 for 110 gpd EDUs to \$181.50 \$250.50 for 250 gpd Sewer only EDUs to \$309.38 \$83.50 for 250 gpd Water only EDUs to \$103.13 |
| | 5020.200 | Additional Assessments - Accessibility Sewer Accessibility | 3,825.00 | 675.00 | 3,150.00 | Increased Accessibility from \$157.46 to \$191.25 |
| <i>Account Classification Total: CHG SVC - Charges for Services</i> | | | \$525,078.00 | \$84,722.00 | \$440,356.00 | |
| <i>TRNS IN - Transfers In</i> | | | | | | |
| | 5975.200 | Transfers From Other Funds | 135,310.00 | (61,418.00) | 196,728.00 | Transfer from General Fund to cover budgeted deficit |
| <i>Account Classification Total: TRNS IN - Transfers In</i> | | | \$135,310.00 | (\$61,418.00) | \$196,728.00 | |
| REVENUES Total | | | \$660,388.00 | \$23,304.00 | \$637,084.00 | |
| EXPENSES | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | |
| | 6000.100 | Personnel Services Salaries | 70,980.00 | 578.00 | 70,402.00 | |
| | 6000.200 | Personnel Services Salaries-Support Group | 65,624.00 | (1,486.00) | 67,110.00 | |
| | 6010.030 | Benefits Hospitalization Insurance | 37,504.00 | 3,983.00 | 33,521.00 | |
| | 6010.060 | Benefits Social Security Taxes | 10,687.00 | (12.00) | 10,699.00 | |
| | 6010.090 | Benefits Workmans Compensation Ins | 2,936.00 | 141.00 | 2,795.00 | |
| <i>Account Classification Total: PERS SVCS - Personnel Services</i> | | | \$187,731.00 | \$3,204.00 | \$184,527.00 | |

| Worcester County | | | Budget Worksheet Report | | | |
|--|----------------|--|-------------------------|----------------------|---------------------------|---|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | Committee Review Comments |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | |
| | 6200.010 | Other Supplies & Materials Lab Testing | 31,200.00 | 18,200.00 | 13,000.00 | MDE issued new permits that go into effect for FY26 that contain additional PFAS testing. 14 PFAS samples added to the wastewater treatment plant discharge permit. |
| | 6200.020 | Other Supplies & Materials Materials | 3,140.00 | 1,900.00 | 1,240.00 | In connection with new MDE PFAS permit requirements, a sampling station needs to be installed to collect an influent flow sample. |
| <i>Account Classification Total: SUPP & MAT - Supplies & Materials</i> | | | \$34,340.00 | \$20,100.00 | \$14,240.00 | |
| EXPENSES Total | | | \$222,071.00 | \$23,304.00 | \$198,767.00 | |
| Fund REVENUE Total: 520 - Assateague Point | | | | \$23,304.00 | | |
| Fund EXPENSE Total: 520 - Assateague Point | | | | \$23,304.00 | | |
| Fund Total: 520 - Assateague Point | | | \$0.00 | \$0.00 | \$0.00 | |

| Worcester County | | | Budget Worksheet Report | | | |
|---|----------------|------------------------------------|-------------------------|----------------------|---------------------------|---|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | Committee Review Comments |
| Fund: 525 - Briddletown | | | | | | |
| REVENUES | | | | | | |
| <i>CHG SVC - Charges for Services</i> | | | | | | |
| | 5000.100 | Domestic Water Service | 16,640.00 | 1,292.00 | 15,348.00 | Increase due to adjusting Domestic Water Only fee from \$83 per EDU to \$90 per EDU Adjusting Commercial Water Only fee from \$60 per EDU to \$50 per EDU |
| | 5005.100 | Commercial Water Service | 1,000.00 | (200.00) | 1,200.00 | Increase due to adjusting Domestic Water Only fee from \$83 per EDU to \$90 per EDU Adjusting Commercial Water Only fee from \$60 per EDU to \$50 per EDU |
| <i>Account Classification Total: CHG SVC - Charges for Services</i> | | | \$17,640.00 | \$1,092.00 | \$16,548.00 | |
| <i>TRNS IN - Transfers In</i> | | | | | | |
| | 5975.200 | Transfers From Other Funds | 23,691.00 | (268.00) | 23,959.00 | Transfer from General Fund to cover budgeted deficit |
| <i>Account Classification Total: TRNS IN - Transfers In</i> | | | \$23,691.00 | (\$268.00) | \$23,959.00 | |
| REVENUES Total | | | \$41,331.00 | \$824.00 | \$40,507.00 | |
| EXPENSES | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | |
| | 6000.100 | Personnel Services Salaries | 3,453.00 | (7.00) | 3,460.00 | |
| | 6010.030 | Benefits Hospitalization Insurance | 2,282.00 | 812.00 | 1,470.00 | |
| | 6010.060 | Benefits Social Security Taxes | 653.00 | 10.00 | 643.00 | |
| | 6010.090 | Benefits Workmans Compensation Ins | 177.00 | 9.00 | 168.00 | |
| <i>Account Classification Total: PERS SVCS - Personnel Services</i> | | | \$6,565.00 | \$824.00 | \$5,741.00 | |
| EXPENSES Total | | | \$6,565.00 | \$824.00 | \$5,741.00 | |
| Fund REVENUE Total: 525 - Briddletown | | | | \$824.00 | | |
| Fund EXPENSE Total: 525 - Briddletown | | | | \$824.00 | | |
| Fund Total: 525 - Briddletown | | | \$0.00 | \$0.00 | \$0.00 | |

| Worcester County | | | Budget Worksheet Report | | | |
|---|----------------|---|-------------------------|----------------------|---------------------------|---|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | Committee Review Comments |
| Fund: 530 - Edgewater Acres | | | | | | |
| REVENUES | | | | | | |
| <i>CHG SVC - Charges for Services</i> | | | | | | |
| | 5000.100 | Domestic Water Service | 111,312.00 | 4,880.00 | 106,432.00 | Increase due to adjusting Water Base fee from \$40 to \$45 and Water Flat fee from \$202 to \$207 |
| | 5010.100 | Domestic Sewer Service | 236,680.00 | (7,808.00) | 244,488.00 | Decrease due to adjusting Sewer Flat fee from \$250.50 to \$242.50 |
| <i>Account Classification Total: CHG SVC - Charges for Services</i> | | | \$347,992.00 | (\$2,928.00) | \$350,920.00 | |
| <i>TRNS IN - Transfers In</i> | | | | | | |
| | 5975.200 | Transfers From Other Funds | 34,668.00 | 5,167.00 | 29,501.00 | Transfer from General Fund to cover budgeted deficit |
| <i>Account Classification Total: TRNS IN - Transfers In</i> | | | \$34,668.00 | \$5,167.00 | \$29,501.00 | |
| REVENUES Total | | | \$382,660.00 | \$2,239.00 | \$380,421.00 | |
| EXPENSES | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | |
| | 6000.100 | Personnel Services Salaries | 26,625.00 | 547.00 | 26,078.00 | |
| | 6000.200 | Personnel Services Salaries-Support Group | 24,694.00 | (311.00) | 25,005.00 | |
| | 6010.030 | Benefits Hospitalization Insurance | 12,759.00 | 1,895.00 | 10,864.00 | |
| | 6010.060 | Benefits Social Security Taxes | 3,936.00 | 57.00 | 3,879.00 | |
| | 6010.090 | Benefits Workmans Compensation Ins | 1,065.00 | 51.00 | 1,014.00 | |
| <i>Account Classification Total: PERS SVCS - Personnel Services</i> | | | \$69,079.00 | \$2,239.00 | \$66,840.00 | |
| EXPENSES Total | | | \$69,079.00 | \$2,239.00 | \$66,840.00 | |
| Fund REVENUE Total: 530 - Edgewater Acres | | | | \$2,239.00 | | |
| Fund EXPENSE Total: 530 - Edgewater Acres | | | | \$2,239.00 | | |
| Fund Total: 530 - Edgewater Acres | | | \$0.00 | \$0.00 | \$0.00 | |

| Worcester County | | | Budget Worksheet Report | | | |
|---|----------------|---|-------------------------|----------------------|---------------------------|---|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | Committee Review Comments |
| Fund: 535 - Landings | | | | | | |
| REVENUES | | | | | | |
| <i>CHG SVC - Charges for Services</i> | | | | | | |
| | 5000.100 | Domestic Water Service | 103,080.00 | 10,910.00 | 92,170.00 | Increased base rate from \$350 per EDU to \$360 per EDU Increased Lewis Road water only base rate from \$55 to \$60 per EDU |
| | 5000.200 | Domestic Water Usage | 17,500.00 | 5,000.00 | 12,500.00 | Increase based on updating usage amounts coming in and increased customers |
| | 5010.100 | Domestic Sewer Service | 290,520.00 | 36,420.00 | 254,100.00 | Increased base rate from \$350 to \$360 per EDU |
| | 5010.200 | Domestic Sewer Usage | 52,500.00 | 18,000.00 | 34,500.00 | Increase based on updating usage amounts coming in and increased customers |
| | 5020 | Additional Assessments - Accessibility | 50,184.00 | (24,724.00) | 74,908.00 | Decreased Accessibility fee from \$307 to \$306 per EDU and as the Landings gets closer to build out, this revenue stream will decrease |
| <i>Account Classification Total: CHG SVC - Charges for Services</i> | | | \$513,784.00 | \$45,606.00 | \$468,178.00 | |
| <i>TRNS IN - Transfers In</i> | | | | | | |
| | 5975.200 | Transfers From Other Funds | 346,370.00 | (31,063.00) | 377,433.00 | Transfer from General Fund to cover budgeted deficit |
| <i>Account Classification Total: TRNS IN - Transfers In</i> | | | \$346,370.00 | (\$31,063.00) | \$377,433.00 | |
| REVENUES Total | | | \$860,154.00 | \$14,543.00 | \$845,611.00 | |
| EXPENSES | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | |
| | 6000.100 | Personnel Services Salaries | 92,350.00 | 4,383.00 | 87,967.00 | |
| | 6000.200 | Personnel Services Salaries-Support Group | 31,617.00 | (3,877.00) | 35,494.00 | |
| | 6010.030 | Benefits Hospitalization Insurance | 33,183.00 | 13,769.00 | 19,414.00 | |
| | 6010.060 | Benefits Social Security Taxes | 9,952.00 | 134.00 | 9,818.00 | |
| | 6010.090 | Benefits Workmans Compensation Ins | 2,789.00 | 134.00 | 2,655.00 | |
| <i>Account Classification Total: PERS SVCS - Personnel Services</i> | | | \$169,891.00 | \$14,543.00 | \$155,348.00 | |
| EXPENSES Total | | | \$169,891.00 | \$14,543.00 | \$155,348.00 | |
| Fund REVENUE Total: 535 - Landings | | | | \$14,543.00 | | |
| Fund EXPENSE Total: 535 - Landings | | | | \$14,543.00 | | |
| Fund Total: 535 - Landings | | | \$0.00 | \$0.00 | \$0.00 | |

| Worcester County | | | Budget Worksheet Report | | | |
|---|----------------|---|-------------------------|----------------------|---------------------------|---|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | Committee Review Comments |
| Fund: 540 - Lighthouse Sound | | | | | | |
| REVENUES | | | | | | |
| <i>CHG SVC - Charges for Services</i> | | | | | | |
| | 5010.100 | Domestic Sewer Service | 120,502.00 | (13,132.00) | 133,634.00 | Decreased rate from \$307 per EDU to \$276.38 per EDU |
| | 5020 | Additional Assessments - Accessibility | 13,709.00 | (3,356.00) | 17,065.00 | Decreased rate from \$203 per EDU to \$163.20 per EDU |
| <i>Account Classification Total: CHG SVC - Charges for Services</i> | | | \$134,211.00 | (\$16,488.00) | \$150,699.00 | |
| <i>TRNS IN - Transfers In</i> | | | | | | |
| | 5975.100 | Transfers From (To) Reserve | (547.00) | 1,466.00 | (2,013.00) | |
| | 5975.200 | Transfers From Other Funds | 0.00 | 15,638.00 | (15,638.00) | |
| <i>Account Classification Total: TRNS IN - Transfers In</i> | | | (\$547.00) | \$17,104.00 | (\$17,651.00) | |
| REVENUES Total | | | \$133,664.00 | \$616.00 | \$133,048.00 | |
| EXPENSES | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | |
| | 6000.100 | Personnel Services Salaries | 18,588.00 | 340.00 | 18,248.00 | |
| | 6000.200 | Personnel Services Salaries-Support Group | 22,778.00 | (1,486.00) | 24,264.00 | |
| | 6010.030 | Benefits Hospitalization Insurance | 10,976.00 | 1,743.00 | 9,233.00 | |
| | 6010.060 | Benefits Social Security Taxes | 3,255.00 | (24.00) | 3,279.00 | |
| | 6010.090 | Benefits Workmans Compensation Ins | 893.00 | 43.00 | 850.00 | |
| <i>Account Classification Total: PERS SVCS - Personnel Services</i> | | | \$56,490.00 | \$616.00 | \$55,874.00 | |
| EXPENSES Total | | | \$56,490.00 | \$616.00 | \$55,874.00 | |
| Fund REVENUE Total: 540 - Lighthouse Sound | | | | \$616.00 | | |
| Fund EXPENSE Total: 540 - Lighthouse Sound | | | | \$616.00 | | |
| Fund Total: 540 - Lighthouse Sound | | | \$0.00 | \$0.00 | \$0.00 | |

| Worcester County | | | Budget Worksheet Report | | | |
|---|----------------|---|-------------------------|----------------------|---------------------------|--|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | Committee Review Comments |
| Fund: 545 - Mystic Harbour | | | | | | |
| REVENUES | | | | | | |
| <i>CHG SVC - Charges for Services</i> | | | | | | |
| | 5000.200 | Domestic Water Usage | 157,000.00 | 69,000.00 | 88,000.00 | Updated usage with more accurate consumption data |
| | 5005.200 | Commercial Water Usage | 95,000.00 | 33,000.00 | 62,000.00 | Updated usage with more accurate consumption data |
| | 5010.100 | Domestic Sewer Service | 745,089.00 | 4,119.00 | 740,970.00 | |
| | 5010.200 | Domestic Sewer Usage | 223,000.00 | 128,000.00 | 95,000.00 | Updated usage with more accurate consumption data |
| | 5015.200 | Commercial Sewer Usage | 125,000.00 | 25,000.00 | 100,000.00 | |
| <i>Account Classification Total: CHG SVC - Charges for Services</i> | | | \$1,345,089.00 | \$259,119.00 | \$1,085,970.00 | |
| <i>TRNS IN - Transfers In</i> | | | | | | |
| | 5975.200 | Transfers From Other Funds | 138,946.00 | (237,998.00) | 376,944.00 | Transfer from General Fund to cover budgeted deficit |
| <i>Account Classification Total: TRNS IN - Transfers In</i> | | | \$138,946.00 | (\$237,998.00) | \$376,944.00 | |
| REVENUES Total | | | \$1,502,035.00 | \$21,121.00 | \$1,480,914.00 | |
| EXPENSES | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | |
| | 6000.100 | Personnel Services Salaries | 299,481.00 | 2,168.00 | 297,313.00 | |
| | 6000.200 | Personnel Services Salaries-Support Group | 289,264.00 | (6,641.00) | 295,905.00 | |
| | 6010.030 | Benefits Hospitalization Insurance | 151,300.00 | 23,557.00 | 127,743.00 | |
| | 6010.060 | Benefits Social Security Taxes | 47,407.00 | 1,426.00 | 45,981.00 | |
| | 6010.090 | Benefits Workmans Compensation Ins | 12,709.00 | 611.00 | 12,098.00 | |
| <i>Account Classification Total: PERS SVCS - Personnel Services</i> | | | \$800,161.00 | \$21,121.00 | \$779,040.00 | |
| EXPENSES Total | | | \$800,161.00 | \$21,121.00 | \$779,040.00 | |
| Fund REVENUE Total: 545 - Mystic Harbour | | | | \$21,121.00 | | |
| Fund EXPENSE Total: 545 - Mystic Harbour | | | | \$21,121.00 | | |
| Fund Total: 545 - Mystic Harbour | | | \$0.00 | \$0.00 | \$0.00 | |

| Worcester County | | | Budget Worksheet Report | | | |
|---|----------------|--|-------------------------|----------------------|---------------------------|--|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | Committee Review Comments |
| Fund: 550 - Newark | | | | | | |
| REVENUES | | | | | | |
| <i>CHG SVC - Charges for Services</i> | | | | | | |
| | 5000.100 | Domestic Water Service | 42,560.00 | (36,480.00) | 79,040.00 | Decreased rate from \$310 per EDU to \$280 per EDU and allocated 25/75 water/sewer split to be consistent with other service areas |
| | 5005.100 | Commercial Water Service | 10,080.00 | (8,640.00) | 18,720.00 | Decreased rate from \$310 per EDU to \$280 per EDU and allocated 25/75 water/sewer split to be consistent with other service areas |
| | 5010.100 | Domestic Sewer Service | 100,800.00 | 14,400.00 | 86,400.00 | Decreased rate from \$310 per EDU to \$280 per EDU and allocated 25/75 water/sewer split to be consistent with other service areas |
| | 5015.100 | Commercial Sewer Service | 57,960.00 | 8,280.00 | 49,680.00 | Decreased rate from \$310 per EDU to \$280 per EDU and allocated 25/75 water/sewer split to be consistent with other service areas |
| | 5020.100 | Additional Assessments - Accessibility Water Accessibility | 476.00 | (51.00) | 527.00 | Decreased Accessibility fee from \$264 per EDU to \$238 |
| | 5020.200 | Additional Assessments - Accessibility Sewer Accessibility | 4,284.00 | (459.00) | 4,743.00 | Decreased Accessibility fee from \$264 per EDU to \$238 |
| <i>Account Classification Total: CHG SVC - Charges for Services</i> | | | \$216,160.00 | (\$22,950.00) | \$239,110.00 | |
| <i>TRNS IN - Transfers In</i> | | | | | | |
| | 5975.200 | Transfers From Other Funds | 98,969.00 | 46,765.00 | 52,204.00 | Transfer from General Fund to cover budgeted deficit |
| <i>Account Classification Total: TRNS IN - Transfers In</i> | | | \$98,969.00 | \$46,765.00 | \$52,204.00 | |
| REVENUES Total | | | \$315,129.00 | \$23,815.00 | \$291,314.00 | |

| Worcester County | | | Budget Worksheet Report | | | |
|--|----------------|---|-------------------------|----------------------|---------------------------|---|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | Committee Review Comments |
| EXPENSES | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | |
| | 6000.100 | Personnel Services Salaries | 50,597.00 | 523.00 | 50,074.00 | |
| | 6000.200 | Personnel Services Salaries-Support Group | 70,180.00 | (3,844.00) | 74,024.00 | |
| | 6010.030 | Benefits Hospitalization Insurance | 28,138.00 | 3,370.00 | 24,768.00 | |
| | 6010.060 | Benefits Social Security Taxes | 9,832.00 | 241.00 | 9,591.00 | |
| | 6010.090 | Benefits Workmans Compensation Ins | 2,601.00 | 125.00 | 2,476.00 | |
| <i>Account Classification Total: PERS SVCS - Personnel Services</i> | | | \$161,348.00 | \$415.00 | \$160,933.00 | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | |
| | 6200.010 | Other Supplies & Materials Lab Testing | 36,700.00 | 23,400.00 | 13,300.00 | MDE issued new permits that go into effect for FY26 that contain additional PFAS testing. 18 PFAS samples added to the wastewater treatment plant discharge permit. |
| <i>Account Classification Total: SUPP & MAT - Supplies & Materials</i> | | | \$36,700.00 | \$23,400.00 | \$13,300.00 | |
| EXPENSES Total | | | \$198,048.00 | \$23,815.00 | \$174,233.00 | |
| Fund REVENUE Total: 550 - Newark | | | | \$23,815.00 | | |
| Fund EXPENSE Total: 550 - Newark | | | | \$23,815.00 | | |
| Fund Total: 550 - Newark | | | \$0.00 | \$0.00 | \$0.00 | |

| Worcester County | | | Budget Worksheet Report | | | |
|---|----------------|--|-------------------------|----------------------|---------------------------|---|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | Committee Review Comments |
| Fund: 555 - Ocean Pines | | | | | | |
| REVENUES | | | | | | |
| <i>CHG SVC - Charges for Services</i> | | | | | | |
| | 5000.100 | Domestic Water Service | 1,770,230.00 | (295,718.00) | 2,065,948.00 | Decreased Water and Sewer from \$244 per EDU to \$209 per EDU |
| | 5000.200 | Domestic Water Usage | 320,000.00 | 85,000.00 | 235,000.00 | Updated based on more accurate consumption information |
| | 5005.100 | Commercial Water Service | 120,802.00 | (20,230.00) | 141,032.00 | Decreased Water and Sewer from \$244 per EDU to \$209 per EDU |
| | 5005.200 | Commercial Water Usage | 30,000.00 | 2,000.00 | 28,000.00 | Updated based on more accurate consumption information |
| | 5010.100 | Domestic Sewer Service | 5,310,690.00 | (889,350.00) | 6,200,040.00 | Decreased Water and Sewer from \$244 per EDU to \$209 per EDU |
| | 5010.200 | Domestic Sewer Usage | 865,000.00 | 225,000.00 | 640,000.00 | Updated based on more accurate consumption information |
| | 5015.100 | Commercial Sewer Service | 474,639.00 | (79,485.00) | 554,124.00 | Decreased Water and Sewer from \$244 per EDU to \$209 per EDU |
| | 5015.200 | Commercial Sewer Usage | 85,000.00 | 3,000.00 | 82,000.00 | Updated based on more accurate consumption information |
| | 5020.100 | Additional Assessments - Accessibility Water Accessibility | 84,517.00 | (27,064.00) | 111,581.00 | Decreased Accessibility fee from \$207 to \$177.65 |
| | 5020.200 | Additional Assessments - Accessibility Sewer Accessibility | 253,551.00 | (94,259.00) | 347,810.00 | Decreased Accessibility fee from \$207 to \$177.65 |
| | 5025 | Transfer from River Run | 65,000.00 | (55,000.00) | 120,000.00 | Decreased River Run rate from \$78 to \$73.15 |
| <i>Account Classification Total: CHG SVC - Charges for Services</i> | | | \$9,379,429.00 | (\$1,146,106.00) | \$10,525,535.00 | |
| <i>TRNS IN - Transfers In</i> | | | | | | |
| | 5975.100 | Transfers From (To) Reserve | (251,867.00) | (80,958.00) | (170,909.00) | |
| | 5975.200 | Transfers From Other Funds | 0.00 | 1,327,858.00 | (1,327,858.00) | |
| <i>Account Classification Total: TRNS IN - Transfers In</i> | | | (\$251,867.00) | \$1,246,900.00 | (\$1,498,767.00) | |
| REVENUES Total | | | \$9,127,562.00 | \$100,794.00 | \$9,026,768.00 | |

| Worcester County | | | Budget Worksheet Report | | | |
|---|----------------|---|-------------------------|----------------------|---------------------------|---------------------------|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | Committee Review Comments |
| EXPENSES | | | | | | |
| Department: 8001 - Admin | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | |
| | 6000.100 | Personnel Services Salaries | 624,941.00 | (954.00) | 625,895.00 | |
| | 6000.200 | Personnel Services Salaries-Support Group | 48,168.00 | (25.00) | 48,193.00 | |
| | 6010.030 | Benefits Hospitalization Insurance | 94,260.00 | 7,492.00 | 86,768.00 | |
| | 6010.060 | Benefits Social Security Taxes | 51,068.00 | (70.00) | 51,138.00 | |
| | 6010.090 | Benefits Workmans Compensation Ins | 13,933.00 | 670.00 | 13,263.00 | |
| <i>Account Classification Total: PERS SVCS - Personnel Services</i> | | | \$832,370.00 | \$7,113.00 | \$825,257.00 | |
| Department Total: 8001 - Admin | | | \$832,370.00 | \$7,113.00 | \$825,257.00 | |
| Department: 8002 - Water | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | |
| | 6000.100 | Personnel Services Salaries | 489,054.00 | 1,015.00 | 488,039.00 | |
| | 6000.200 | Personnel Services Salaries-Support Group | 36,416.00 | (601.00) | 37,017.00 | |
| | 6010.030 | Benefits Hospitalization Insurance | 135,817.00 | 11,283.00 | 124,534.00 | |
| | 6010.060 | Benefits Social Security Taxes | 54,984.00 | 1,799.00 | 53,185.00 | |
| | 6010.090 | Benefits Workmans Compensation Ins | 15,238.00 | 733.00 | 14,505.00 | |
| <i>Account Classification Total: PERS SVCS - Personnel Services</i> | | | \$731,509.00 | \$14,229.00 | \$717,280.00 | |
| Department Total: 8002 - Water | | | \$731,509.00 | \$14,229.00 | \$717,280.00 | |
| Department: 8003 - Treatment Plant | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | |
| | 6000.100 | Personnel Services Salaries | 878,931.00 | 24,465.00 | 854,466.00 | |
| | 6000.200 | Personnel Services Salaries-Support Group | 19,901.00 | (27,594.00) | 47,495.00 | |
| | 6010.030 | Benefits Hospitalization Insurance | 245,405.00 | 39,225.00 | 206,180.00 | |
| | 6010.060 | Benefits Social Security Taxes | 74,476.00 | 4,168.00 | 70,308.00 | |
| | 6010.090 | Benefits Workmans Compensation Ins | 19,013.00 | 915.00 | 18,098.00 | |
| <i>Account Classification Total: PERS SVCS - Personnel Services</i> | | | \$1,237,726.00 | \$41,179.00 | \$1,196,547.00 | |

| Worcester County | | | Budget Worksheet Report | | | |
|--|----------------|---|-------------------------|----------------------|---------------------------|--|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | Committee Review Comments |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | |
| | 6200.010 | Other Supplies & Materials Lab Testing | 60,400.00 | 10,400.00 | 50,000.00 | MDE issued new permits that go into effect for FY26 that contain additional PFAS testing. 8 PFAS samples added to the wastewater treatment plant discharge permit. |
| | 6200.020 | Other Supplies & Materials Materials | 5,445.00 | 4,000.00 | 1,445.00 | In connection with new MDE PFAS permit requirements, a sampling station needs to be installed to collect an influent flow sample. |
| <i>Account Classification Total: SUPP & MAT - Supplies & Materials</i> | | | \$65,845.00 | \$14,400.00 | \$51,445.00 | |
| Department Total: 8003 - Treatment Plant | | | \$1,303,571.00 | \$55,579.00 | \$1,247,992.00 | |
| Department: 8004 - Collection Systems | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | |
| | 6000.100 | Personnel Services Salaries | 553,006.00 | 3,917.00 | 549,089.00 | |
| | 6000.200 | Personnel Services Salaries-Support Group | 62,949.00 | (2,273.00) | 65,222.00 | |
| | 6010.030 | Benefits Hospitalization Insurance | 205,685.00 | 17,470.00 | 188,215.00 | |
| | 6010.060 | Benefits Social Security Taxes | 62,488.00 | 3,269.00 | 59,219.00 | |
| | 6010.090 | Benefits Workmans Compensation Ins | 16,217.00 | 780.00 | 15,437.00 | |
| <i>Account Classification Total: PERS SVCS - Personnel Services</i> | | | \$900,345.00 | \$23,163.00 | \$877,182.00 | |
| Department Total: 8004 - Collection Systems | | | \$900,345.00 | \$23,163.00 | \$877,182.00 | |
| Department: 8006 - Veh-Equip | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | |
| | 6010.030 | Benefits Hospitalization Insurance | 8,608.00 | 637.00 | 7,971.00 | |
| | 6010.090 | Benefits Workmans Compensation Ins | 1,526.00 | 73.00 | 1,453.00 | |
| <i>Account Classification Total: PERS SVCS - Personnel Services</i> | | | \$10,134.00 | \$710.00 | \$9,424.00 | |
| Department Total: 8006 - Veh-Equip | | | \$10,134.00 | \$710.00 | \$9,424.00 | |
| EXPENSES Total | | | \$3,777,929.00 | \$100,794.00 | \$3,677,135.00 | |
| Fund REVENUE Total: 555 - Ocean Pines | | | | \$100,794.00 | | |
| Fund EXPENSE Total: 555 - Ocean Pines | | | | \$100,794.00 | | |
| Fund Total: 555 - Ocean Pines | | | \$0.00 | \$0.00 | \$0.00 | |

| Worcester County | | | Budget Worksheet Report | | | |
|---|----------------|--|-------------------------|----------------------|---------------------------|---|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | Committee Review Comments |
| Fund: 570 - Riddle Farm | | | | | | |
| REVENUES | | | | | | |
| <i>CHG SVC - Charges for Services</i> | | | | | | |
| | 5000.100 | Domestic Water Service | 218,050.00 | 18,690.00 | 199,360.00 | Increased rate from \$320 per EDU to \$350 per EDU |
| | 5000.200 | Domestic Water Usage | 70,125.00 | 28,125.00 | 42,000.00 | Adjusted based on more accurate consumption numbers |
| | 5005.100 | Commercial Water Service | 14,350.00 | 1,230.00 | 13,120.00 | Increased rate from \$320 per EDU to \$350 per EDU |
| | 5005.200 | Commercial Water Usage | 17,375.00 | 9,375.00 | 8,000.00 | Adjusted based on more accurate consumption numbers |
| | 5010.100 | Domestic Sewer Service | 653,100.00 | 55,980.00 | 597,120.00 | Increased rate from \$320 per EDU to \$350 per EDU |
| | 5010.200 | Domestic Sewer Usage | 209,375.00 | 84,375.00 | 125,000.00 | Adjusted based on more accurate consumption numbers |
| | 5015.100 | Commercial Sewer Service | 42,000.00 | 3,600.00 | 38,400.00 | Increased rate from \$320 per EDU to \$350 per EDU |
| | 5015.200 | Commercial Sewer Usage | 53,125.00 | 28,125.00 | 25,000.00 | Adjusted based on more accurate consumption numbers |
| | 5020 | Additional Assessments - Accessibility | 312,375.00 | 26,775.00 | 285,600.00 | Increased rate from \$272 per EDU to \$297.50 per EDU |
| <i>Account Classification Total: CHG SVC - Charges for Services</i> | | | \$1,589,875.00 | \$256,275.00 | \$1,333,600.00 | |
| <i>TRNS IN - Transfers In</i> | | | | | | |
| | 5975.200 | Transfers From Other Funds | 411,992.00 | (226,595.00) | 638,587.00 | |
| <i>Account Classification Total: TRNS IN - Transfers In</i> | | | \$411,992.00 | (\$226,595.00) | \$638,587.00 | |
| REVENUES Total | | | \$2,001,867.00 | \$29,680.00 | \$1,972,187.00 | |

| Worcester County | | | Budget Worksheet Report | | | |
|---|----------------|---|-------------------------|----------------------|---------------------------|---------------------------|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | Committee Review Comments |
| EXPENSES | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | |
| | 6000.100 | Personnel Services Salaries | 133,158.00 | 537.00 | 132,621.00 | |
| | 6000.200 | Personnel Services Salaries-Support Group | 176,714.00 | (2,359.00) | 179,073.00 | |
| | 6010.030 | Benefits Hospitalization Insurance | 102,814.00 | 30,827.00 | 71,987.00 | |
| | 6010.060 | Benefits Social Security Taxes | 24,399.00 | 361.00 | 24,038.00 | |
| | 6010.090 | Benefits Workmans Compensation Ins | 6,531.00 | 314.00 | 6,217.00 | |
| <i>Account Classification Total: PERS SVCS - Personnel Services</i> | | | \$443,616.00 | \$29,680.00 | \$413,936.00 | |
| EXPENSES Total | | | \$443,616.00 | \$29,680.00 | \$413,936.00 | |
| Fund REVENUE Total: 570 - Riddle Farm | | | | \$29,680.00 | | |
| Fund EXPENSE Total: 570 - Riddle Farm | | | | \$29,680.00 | | |
| Fund Total: 570 - Riddle Farm | | | \$0.00 | \$0.00 | \$0.00 | |

| Worcester County | | | Budget Worksheet Report | | | |
|---|----------------|--|-------------------------|----------------------|---------------------------|---|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | Committee Review Comments |
| Fund: 575 - River Run | | | | | | |
| REVENUES | | | | | | |
| <i>CHG SVC - Charges for Services</i> | | | | | | |
| | 5000.100 | Domestic Water Service | 65,000.00 | (55,000.00) | 120,000.00 | Decreased rate from \$78 per EDU to \$73.15 per EDU |
| | 5010.100 | Domestic Sewer Service | 292,028.00 | (29,986.00) | 322,014.00 | Decreased flat rate from \$280.50 to \$254.38 |
| | 5020.200 | Additional Assessments - Accessibility Sewer Accessibility | 41,038.00 | (41,582.00) | 82,620.00 | Decreased Accessibility fee from \$229.50 per EDU to \$144.50 per EDU |
| <i>Account Classification Total: CHG SVC - Charges for Services</i> | | | \$398,066.00 | (\$126,568.00) | \$524,634.00 | |
| <i>TRNS IN - Transfers In</i> | | | | | | |
| | 5975.100 | Transfers From (To) Reserve | 0.00 | 11,123.00 | (11,123.00) | |
| | 5975.200 | Transfers From Other Funds | 28,795.00 | 115,210.00 | (86,415.00) | Transfer from General Fund to cover budgeted deficit |
| <i>Account Classification Total: TRNS IN - Transfers In</i> | | | \$28,795.00 | \$126,333.00 | (\$97,538.00) | |
| REVENUES Total | | | \$426,861.00 | (\$235.00) | \$427,096.00 | |
| EXPENSES | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | |
| | 6000.100 | Personnel Services Salaries | 59,246.00 | 132.00 | 59,114.00 | |
| | 6000.200 | Personnel Services Salaries-Support Group | 19,576.00 | (2,498.00) | 22,074.00 | |
| | 6010.030 | Benefits Hospitalization Insurance | 15,736.00 | 1,948.00 | 13,788.00 | |
| | 6010.060 | Benefits Social Security Taxes | 6,553.00 | 97.00 | 6,456.00 | |
| | 6010.090 | Benefits Workmans Compensation Ins | 1,791.00 | 86.00 | 1,705.00 | |
| <i>Account Classification Total: PERS SVCS - Personnel Services</i> | | | \$102,902.00 | (\$235.00) | \$103,137.00 | |
| EXPENSES Total | | | \$102,902.00 | (\$235.00) | \$103,137.00 | |
| Fund REVENUE Total: 575 - River Run | | | | (\$235.00) | | |
| Fund EXPENSE Total: 575 - River Run | | | | (\$235.00) | | |
| Fund Total: 575 - River Run | | | \$0.00 | \$0.00 | \$0.00 | |

| Worcester County | | | Budget Worksheet Report | | | |
|---|----------------|--|-------------------------|----------------------|---------------------------|--|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | Committee Review Comments |
| Fund: 580 - West Ocean City | | | | | | |
| REVENUES | | | | | | |
| <i>CHG SVC - Charges for Services</i> | | | | | | |
| | 5010.100 | Domestic Sewer Service | 1,406,065.00 | (283,675.00) | 1,689,740.00 | Decreased rate from \$167.50 per EDU to \$139.38 per EDU |
| | 5015.100 | Commercial Sewer Service | 766,032.00 | (154,548.00) | 920,580.00 | Decreased rate from \$167.50 per EDU to \$139.38 per EDU |
| | 5020.200 | Additional Assessments - Accessibility Sewer Accessibility | 14,025.00 | (11,475.00) | 25,500.00 | Decreased rate from \$85 per EDU to \$46.75 per EDU |
| <i>Account Classification Total: CHG SVC - Charges for Services</i> | | | \$2,186,122.00 | (\$449,698.00) | \$2,635,820.00 | |
| <i>TRNS IN - Transfers In</i> | | | | | | |
| | 5975.100 | Transfers From (To) Reserve | 0.00 | 34,165.00 | (34,165.00) | |
| | 5975.200 | Transfers From Other Funds | 154,658.00 | 420,103.00 | (265,445.00) | Transfer from General Fund to cover budgeted deficit |
| <i>Account Classification Total: TRNS IN - Transfers In</i> | | | \$154,658.00 | \$454,268.00 | (\$299,610.00) | |
| REVENUES Total | | | \$2,340,780.00 | \$4,570.00 | \$2,336,210.00 | |
| EXPENSES | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | |
| | 6000.100 | Personnel Services Salaries | 161,925.00 | 957.00 | 160,968.00 | |
| | 6000.200 | Personnel Services Salaries-Support Group | 32,550.00 | (1,418.00) | 33,968.00 | |
| | 6010.030 | Benefits Hospitalization Insurance | 43,318.00 | 4,316.00 | 39,002.00 | |
| | 6010.060 | Benefits Social Security Taxes | 16,424.00 | 491.00 | 15,933.00 | |
| | 6010.090 | Benefits Workmans Compensation Ins | 4,654.00 | 224.00 | 4,430.00 | |
| <i>Account Classification Total: PERS SVCS - Personnel Services</i> | | | \$258,871.00 | \$4,570.00 | \$254,301.00 | |
| EXPENSES Total | | | \$258,871.00 | \$4,570.00 | \$254,301.00 | |
| Fund REVENUE Total: 580 - West Ocean City | | | | \$4,570.00 | | |
| Fund EXPENSE Total: 580 - West Ocean City | | | | \$4,570.00 | | |
| Fund Total: 580 - West Ocean City | | | \$0.00 | \$0.00 | \$0.00 | |
| REVENUE GRAND Totals: | | | | \$221,271.00 | | |
| EXPENSE GRAND Totals: | | | | \$221,271.00 | | |
| Grand Totals: | | | \$0.00 | \$0.00 | \$0.00 | |

Worcester County Support

| | 2026 Committee Review | Committee Adjustment | Overall FY26 Committee Variance \$ vs FY25 Adopted | Overall FY26 Committee Variance % vs FY25 Adopted | 2026 Department Requested | 2025 Adopted Budget | 2024 Actual Amount | 2023 Actual Amount |
|---|-----------------------------|-------------------------|--|---|---------------------------------|------------------------|-----------------------|-----------------------|
| Fund: 510 Support | | | | | | | | |
| Revenue | | | | | | | | |
| LOSS DSP ASTS - Gain/Loss on Disposal of Assets | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$2,157.00 | \$2,040.00 |
| OTH REV - Other Revenue | \$473,600.00 | \$0.00 | \$100,100.00 | 27% | \$473,600.00 | \$373,500.00 | \$5,435.08 | \$87,559.80 |
| Revenue Totals | \$473,600.00 | \$0.00 | \$100,100.00 | 27% | \$473,600.00 | \$373,500.00 | \$7,592.08 | \$89,599.80 |
| Expenditures | | | | | | | | |
| PERS SVCS - Personnel Services | \$0.00 | \$0.00 | (\$47,859.07) | -100% | \$0.00 | \$47,859.07 | \$4,406.33 | \$0.00 |
| SUPP & MAT - Supplies & Materials | \$173,500.00 | \$0.00 | \$121,600.00 | 234% | \$173,500.00 | \$51,900.00 | \$0.00 | \$0.00 |
| MAINT & SVCS - Maintenance & Services | \$163,500.00 | \$0.00 | (\$12,500.00) | -7% | \$163,500.00 | \$176,000.00 | \$1,028.78 | \$0.00 |
| OTHR CHGS - Other Charges | \$6,600.00 | \$0.00 | \$0.00 | 0% | \$6,600.00 | \$6,600.00 | \$0.00 | \$0.00 |
| INTFND CHGS - Interfund Charges | \$0.00 | \$0.00 | (\$28,000.00) | -100% | \$0.00 | \$28,000.00 | \$0.00 | \$0.00 |
| CAP EQ - Capital Equipment | \$130,000.00 | \$0.00 | \$19,000.00 | 17% | \$130,000.00 | \$111,000.00 | \$55,599.27 | \$47,347.16 |
| Expenditure Totals | \$473,600.00 | \$0.00 | \$52,240.93 | 0 | \$473,600.00 | \$421,359.07 | \$61,034.38 | \$47,347.16 |
| Fund Total: Support | \$0.00 | \$0.00 | \$47,859.07 | 0 | \$0.00 | (\$47,859.07) | (\$53,442.30) | \$42,252.64 |

| Worcester County | | | Budget Worksheet Report | | | | | | | |
|---|----------------|--|-------------------------|----------------------|---------------------------|--|---------------------|--------------------|---|---------------------------|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | \$ Variance FY26 Committee vs FY25 Adopted | 2025 Adopted Budget | 2024 Actual Amount | Department Requested Comments | Committee Review Comments |
| Fund: 510 - Support | | | | | | | | | | |
| REVENUES | | | | | | | | | | |
| LOSS DSP ASTS - Gain/Loss on Disposal of Assets | | | | | | | | | | |
| | 4600 | Sale Of Fixed Assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,157.00 | | |
| Classification Total: LOSS DSP ASTS - Gain/Loss on Disposal of Assets | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,157.00 | | |
| OTH REV - Other Revenue | | | | | | | | | | |
| | 5850 | Other Revenue | 343,600.00 | 0.00 | 343,600.00 | 181,600.00 | 162,000.00 | 0.00 | Reimbursement from Service Areas for costs allocated to them. | |
| | 5860 | Labor Fees From Service Areas | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,406.33 | | |
| | 5870 | Reimb Equip/Veh Service Areas | 130,000.00 | 0.00 | 130,000.00 | (81,500.00) | 211,500.00 | 1,028.75 | Reimbursement for Capital Assets from Service Areas. | |
| Account Classification Total: OTH REV - Other Revenue | | | \$473,600.00 | \$0.00 | \$473,600.00 | \$100,100.00 | \$373,500.00 | \$5,435.08 | | |
| REVENUES Total | | | \$473,600.00 | \$0.00 | \$473,600.00 | \$100,100.00 | \$373,500.00 | \$7,592.08 | | |
| EXPENSES | | | | | | | | | | |
| PERS SVCS - Personnel Services | | | | | | | | | | |
| | 6000.100 | Personnel Services Salaries | 0.00 | 0.00 | 0.00 | (38,224.62) | 38,224.62 | 0.00 | | |
| | 6000.200 | Personnel Services Salaries-Support Group | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,406.33 | | |
| | 6010.030 | Benefits Hospitalization Insurance | 0.00 | 0.00 | 0.00 | (6,710.34) | 6,710.34 | 0.00 | | |
| | 6010.060 | Benefits Social Security Taxes | 0.00 | 0.00 | 0.00 | (2,924.11) | 2,924.11 | 0.00 | | |
| Account Classification Total: PERS SVCS - Personnel Services | | | \$0.00 | \$0.00 | \$0.00 | (\$47,859.07) | \$47,859.07 | \$4,406.33 | | |
| SUPP & MAT - Supplies & Materials | | | | | | | | | | |
| | 6100.010 | Administrative Expense Administrative Expenses | 90,000.00 | 0.00 | 90,000.00 | 88,000.00 | 2,000.00 | 0.00 | Increase due to allocating Administrative Expenses from Inter Office Exepnses and new Tyler Technologies PCI Service Fee in FY26. | |
| | 6110.090 | Supplies & Equipment Computers & Printers | 0.00 | 0.00 | 0.00 | (400.00) | 400.00 | 0.00 | | |
| | 6110.340 | Supplies & Equipment Safety Program Equipment | 6,000.00 | 0.00 | 6,000.00 | (6,000.00) | 12,000.00 | 0.00 | Decrease based on historical trend in spending. | |
| | 6110.390 | Supplies & Equipment Small Equipment | 2,000.00 | 0.00 | 2,000.00 | 2,000.00 | 0.00 | 0.00 | Increase due to correctly allocating expenses in line with historical spending. | |
| | 6130.045 | Equipment Maintenance Other Equipment Maint/Repair | 10,500.00 | 0.00 | 10,500.00 | 0.00 | 10,500.00 | 0.00 | | |
| | 6130.055 | Equipment Maintenance Roads Management System | 38,000.00 | 0.00 | 38,000.00 | 38,000.00 | 0.00 | 0.00 | iWork System and Neptune Meter Reading System | |
| | 6150.050 | Uniforms & Personal Equipment Uniforms | 7,000.00 | 0.00 | 7,000.00 | 0.00 | 7,000.00 | 0.00 | Decrease based on historical trend in spending. | |
| | 6200.020 | Other Supplies & Materials Materials | 20,000.00 | 0.00 | 20,000.00 | 0.00 | 20,000.00 | 0.00 | | |
| Account Classification Total: SUPP & MAT - Supplies & Materials | | | \$173,500.00 | \$0.00 | \$173,500.00 | \$121,600.00 | \$51,900.00 | \$0.00 | | |

| Worcester County | | | Budget Worksheet Report | | | | | | | |
|--|----------------|---|-------------------------|----------------------|---------------------------|--|----------------------|----------------------|---|---|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | \$ Variance FY26 Committee vs FY25 Adopted | 2025 Adopted Budget | 2024 Actual Amount | Department Requested Comments | Committee Review Comments |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | | | |
| | 6530.010 | Consulting Services Annual Audit Fees | 0.00 | (25,000.00) | 25,000.00 | (80,000.00) | 80,000.00 | 0.00 | Decrease based on historical trend in spending. | Moved to account 510.6530.100 |
| | 6530.100 | Consulting Services Professional Fees | 25,000.00 | 25,000.00 | 0.00 | 25,000.00 | 0.00 | 0.00 | | Decrease based on historical trend in spending. Reclassified to 510.6530.100 from 510.6530.010 to be consistent with other funds. |
| | 6540.010 | Vehicle Operating Expenses Equipment/Vehicle Rental | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.03 | | |
| | 6540.020 | Vehicle Operating Expenses Fuel - WC Fleet | 50,000.00 | 0.00 | 50,000.00 | 10,000.00 | 40,000.00 | 0.00 | Increase due to historical spending and expected increase in fuel costs. | |
| | 6540.030 | Vehicle Operating Expenses Vehicle Maintenance | 70,000.00 | 0.00 | 70,000.00 | 20,000.00 | 50,000.00 | 1,028.75 | Increase due to trend in historical spending and rising costs of maintenance. | |
| | 6540.060 | Vehicle Operating Expenses Vehicle Equipment | 12,500.00 | 0.00 | 12,500.00 | 12,500.00 | 0.00 | 0.00 | Vehicle GPS Tracking Subscription | |
| | 6550.270 | Building Site Expenses Telephone | 6,000.00 | 0.00 | 6,000.00 | 0.00 | 6,000.00 | 0.00 | | |
| <i>unt Classification Total: MAINT & SVCS - Maintenance & Services</i> | | | \$163,500.00 | \$0.00 | \$163,500.00 | (\$12,500.00) | \$176,000.00 | \$1,028.78 | | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | | | |
| | 7000.060 | Travel, Training & Expense Educational Training | 6,600.00 | 0.00 | 6,600.00 | 0.00 | 6,600.00 | 0.00 | | |
| <i>Account Classification Total: OTHR CHGS - Other Charges</i> | | | \$6,600.00 | \$0.00 | \$6,600.00 | \$0.00 | \$6,600.00 | \$0.00 | | |
| <i>INTFND CHGS - Interfund Charges</i> | | | | | | | | | | |
| | 8010.010 | Interfund Office Expense (Divided) | 0.00 | 0.00 | 0.00 | (28,000.00) | 28,000.00 | 0.00 | Decrease due to correctly allocating expenses to Admin Expense. | |
| <i>Account Classification Total: INTFND CHGS - Interfund Charges</i> | | | \$0.00 | \$0.00 | \$0.00 | (\$28,000.00) | \$28,000.00 | \$0.00 | | |
| <i>CAP EQ - Capital Equipment</i> | | | | | | | | | | |
| | 9010.010 | Capital Equipment New Vehicles | 130,000.00 | 0.00 | 130,000.00 | 34,000.00 | 96,000.00 | 0.00 | Replacing an old truck | |
| | 9010.090 | Capital Equipment Other WWW Equipment | 0.00 | 0.00 | 0.00 | (15,000.00) | 15,000.00 | 0.00 | No Capital Equipment Other WWW Equipment being requested for Support in FY26. | |
| | 9100.010 | Depreciation Depreciation Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 55,599.27 | | |
| <i>Account Classification Total: CAP EQ - Capital Equipment</i> | | | \$130,000.00 | \$0.00 | \$130,000.00 | \$19,000.00 | \$111,000.00 | \$55,599.27 | | |
| EXPENSES Total | | | \$473,600.00 | \$0.00 | \$473,600.00 | \$52,240.93 | \$421,359.07 | \$61,034.38 | | |
| Fund REVENUE Total: 510 - Support | | | \$473,600.00 | \$0.00 | \$473,600.00 | \$100,100.00 | \$373,500.00 | \$7,592.08 | | |
| Fund EXPENSE Total: 510 - Support | | | \$473,600.00 | \$0.00 | \$473,600.00 | \$52,240.93 | \$421,359.07 | \$61,034.38 | | |
| Fund Total: 510 - Support | | | \$0.00 | \$0.00 | \$0.00 | \$47,859.07 | (\$47,859.07) | (\$53,442.30) | | |

Worcester County Construction

| | 2026 Committee Review | Committee Adjustment | Overall FY26 Committee Variance \$ vs FY25 Adopted | Overall FY26 Committee Variance % vs FY25 Adopted | 2026 Department Requested | 2025 Adopted Budget | 2024 Actual Amount | 2023 Actual Amount |
|---|-----------------------------|-------------------------|--|---|---------------------------------|------------------------|-----------------------|-----------------------|
| Fund: 511 Construction | | | | | | | | |
| Revenue | | | | | | | | |
| LOSS DSP ASTS - Gain/Loss on Disposal of Assets | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| OTH REV - Other Revenue | \$981,100.00 | \$0.00 | \$685,660.00 | 232% | \$981,100.00 | \$295,440.00 | \$0.00 | \$0.00 |
| Revenue Totals | \$981,100.00 | \$0.00 | \$685,660.00 | 232% | \$981,100.00 | \$295,440.00 | \$0.00 | \$0.00 |
| Expenditures | | | | | | | | |
| PERS SVCS - Personnel Services | \$0.00 | \$0.00 | (\$0.98) | -10% | \$0.00 | \$0.98 | (\$0.01) | \$0.00 |
| SUPP & MAT - Supplies & Materials | \$27,000.00 | \$0.00 | \$3,560.00 | 15% | \$27,000.00 | \$23,440.00 | \$0.00 | \$0.00 |
| MAINT & SVCS - Maintenance & Services | \$154,100.00 | \$0.00 | \$16,100.00 | 12% | \$154,100.00 | \$138,000.00 | (\$0.03) | \$0.00 |
| OTHR CHGS - Other Charges | \$0.00 | \$0.00 | (\$4,000.00) | -100% | \$0.00 | \$4,000.00 | \$2,376.90 | \$0.00 |
| CAP EQ - Capital Equipment | \$800,000.00 | \$0.00 | \$670,000.00 | 515% | \$800,000.00 | \$130,000.00 | \$40,034.73 | \$43,686.57 |
| Expenditure Totals | \$981,100.00 | \$0.00 | \$685,659.02 | 0 | \$981,100.00 | \$295,440.98 | \$42,411.59 | \$43,686.57 |
| Fund Total: Construction | \$0.00 | \$0.00 | \$0.98 | 0 | \$0.00 | (\$0.98) | (\$42,411.59) | (\$43,686.57) |

| Worcester County | | | Budget Worksheet Report | | | | | | | |
|---|----------------|--|-------------------------|----------------------|---------------------------|--|---------------------|--------------------|---|---------------------------|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | \$ Variance FY26 Committee vs FY25 Adopted | 2025 Adopted Budget | 2024 Actual Amount | Department Requested Comments | Committee Review Comments |
| Fund: 511 - Construction | | | | | | | | | | |
| REVENUES | | | | | | | | | | |
| OTH REV - Other Revenue | | | | | | | | | | |
| | 5850 | Other Revenue | 181,100.00 | 0.00 | 181,100.00 | 167,660.00 | 13,440.00 | 0.00 | Reimbursement from Service Areas for costs allocated to them. | |
| | 5870 | Reimb Equip/Veh Service Areas | 800,000.00 | 0.00 | 800,000.00 | 518,000.00 | 282,000.00 | 0.00 | Reimbursement for Capital Assets from Service Areas. | |
| Account Classification Total: OTH REV - Other Revenue | | | \$981,100.00 | \$0.00 | \$981,100.00 | \$685,660.00 | \$295,440.00 | \$0.00 | | |
| REVENUES Total | | | \$981,100.00 | \$0.00 | \$981,100.00 | \$685,660.00 | \$295,440.00 | \$0.00 | | |
| EXPENSES | | | | | | | | | | |
| PERS SVCS - Personnel Services | | | | | | | | | | |
| | 6000.100 | Personnel Services Salaries | 0.00 | 0.00 | 0.00 | (0.98) | 0.98 | 0.00 | | |
| | 6010.900 | Benefits OPEB contribution | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (0.01) | | |
| Account Classification Total: PERS SVCS - Personnel Services | | | \$0.00 | \$0.00 | \$0.00 | (\$0.98) | \$0.98 | (\$0.01) | | |
| SUPP & MAT - Supplies & Materials | | | | | | | | | | |
| | 6110.090 | Supplies & Equipment Computers & Printers | 0.00 | 0.00 | 0.00 | (400.00) | 400.00 | 0.00 | | |
| | 6110.340 | Supplies & Equipment Safety Program Equipment | 2,500.00 | 0.00 | 2,500.00 | (40.00) | 2,540.00 | 0.00 | | |
| | 6110.390 | Supplies & Equipment Small Equipment | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 0.00 | | |
| | 6110.420 | Supplies & Equipment Tools & Supplies | 20,000.00 | 0.00 | 20,000.00 | 4,000.00 | 16,000.00 | 0.00 | Increase based on historical trend in spending. | |
| | 6150.050 | Uniforms & Personal Equipment Uniforms | 3,500.00 | 0.00 | 3,500.00 | 0.00 | 3,500.00 | 0.00 | | |
| Account Classification Total: SUPP & MAT - Supplies & Materials | | | \$27,000.00 | \$0.00 | \$27,000.00 | \$3,560.00 | \$23,440.00 | \$0.00 | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | | |
| | 6540.020 | Vehicle Operating Expenses Fuel - WC Fleet | 40,000.00 | 0.00 | 40,000.00 | 0.00 | 40,000.00 | 0.00 | | |
| | 6540.030 | Vehicle Operating Expenses Vehicle Maintenance | 45,000.00 | 0.00 | 45,000.00 | 5,000.00 | 40,000.00 | (0.03) | Expected increase in Construction equipment maintenance. | |
| | 6540.080 | Vehicle Operating Expenses Heavy Equipment Maintenance | 60,000.00 | 0.00 | 60,000.00 | 5,000.00 | 55,000.00 | 0.00 | Decrease based on historical trend in spending. | |
| | 6550.270 | Building Site Expenses Telephone | 3,100.00 | 0.00 | 3,100.00 | 100.00 | 3,000.00 | 0.00 | | |
| | 6550.280 | Building Site Expenses Tipping Fees | 6,000.00 | 0.00 | 6,000.00 | 6,000.00 | 0.00 | 0.00 | Expected increase in hauling | |
| Account Classification Total: MAINT & SVCS - Maintenance & Services | | | \$154,100.00 | \$0.00 | \$154,100.00 | \$16,100.00 | \$138,000.00 | (\$0.03) | | |
| OTHR CHGS - Other Charges | | | | | | | | | | |
| | 7170.100 | Benefits & Insurance Property & Liability Insurance | 0.00 | 0.00 | 0.00 | (4,000.00) | 4,000.00 | 2,376.90 | This is now being charged directly to the service areas | |
| Account Classification Total: OTHR CHGS - Other Charges | | | \$0.00 | \$0.00 | \$0.00 | (\$4,000.00) | \$4,000.00 | \$2,376.90 | | |
| CAP EQ - Capital Equipment | | | | | | | | | | |
| | 9010 | Capital Equipment | 0.00 | 0.00 | 0.00 | (20,000.00) | 20,000.00 | 0.00 | None being requested in FY26. | |
| | 9010.010 | Capital Equipment New Vehicles | 800,000.00 | 0.00 | 800,000.00 | 690,000.00 | 110,000.00 | 0.00 | Replacing old VAC Truck | |
| | 9100.010 | Depreciation Depreciation Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 40,034.73 | | |
| Account Classification Total: CAP EQ - Capital Equipment | | | \$800,000.00 | \$0.00 | \$800,000.00 | \$670,000.00 | \$130,000.00 | \$40,034.73 | | |
| EXPENSES Total | | | \$981,100.00 | \$0.00 | \$981,100.00 | \$685,659.02 | \$295,440.98 | \$42,411.59 | | |
| Fund REVENUE Total: 511 - Construction | | | \$981,100.00 | \$0.00 | \$981,100.00 | \$685,660.00 | \$295,440.00 | \$0.00 | | |
| Fund EXPENSE Total: 511 - Construction | | | \$981,100.00 | \$0.00 | \$981,100.00 | \$685,659.02 | \$295,440.98 | \$42,411.59 | | |
| Fund Total: 511 - Construction | | | \$0.00 | \$0.00 | \$0.00 | \$0.98 | (\$0.98) | (\$42,411.59) | | |

Worcester County Assateague Pointe

| | 2026 Committee Review | Committee Adjustment | Overall FY26 Committee Variance \$ vs FY25 Adopted | Overall FY26 Committee Variance % vs FY25 Adopted | 2026 Department Requested | 2025 Adopted Budget | 2024 Actual Amount | 2023 Actual Amount |
|---------------------------------------|-----------------------------|-------------------------|--|---|---------------------------------|------------------------|-----------------------|-----------------------|
| Fund: 520 Assateague Point | | | | | | | | |
| Revenue | | | | | | | | |
| CHG SVC - Charges for Services | \$525,078.00 | \$84,722.00 | \$214,862.00 | 69% | \$440,356.00 | \$310,216.00 | \$322,023.00 | \$281,388.00 |
| INT/PEN - Interest & Penalties | \$4,600.00 | \$0.00 | \$0.00 | 0% | \$4,600.00 | \$4,600.00 | \$4,724.85 | \$3,844.22 |
| OTH REV - Other Revenue | \$2,500.00 | \$0.00 | \$2,500.00 | | \$2,500.00 | \$0.00 | \$2,508.23 | \$1,417.61 |
| TRNS IN - Transfers In | \$135,310.00 | (\$61,418.00) | \$33,501.00 | 33% | \$196,728.00 | \$101,809.00 | \$0.00 | \$0.00 |
| DEBT SRV REV - Debt Service Revenue | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Revenue Totals | \$667,488.00 | \$23,304.00 | \$250,863.00 | 60% | \$644,184.00 | \$416,625.00 | \$329,256.08 | \$286,649.83 |
| Expenditures | | | | | | | | |
| PERS SVCS - Personnel Services | \$224,265.00 | \$3,204.00 | \$20,330.18 | 10% | \$221,061.00 | \$203,934.82 | \$131,166.81 | \$132,522.42 |
| SUPP & MAT - Supplies & Materials | \$104,070.00 | \$20,100.00 | \$52,303.00 | 101% | \$83,970.00 | \$51,767.00 | \$58,727.60 | \$64,787.37 |
| MAINT & SVCS - Maintenance & Services | \$169,569.00 | \$0.00 | \$17,964.00 | 12% | \$169,569.00 | \$151,605.00 | \$134,530.41 | \$105,931.89 |
| OTHR CHGS - Other Charges | \$10,929.00 | \$0.00 | \$4,166.00 | 62% | \$10,929.00 | \$6,763.00 | \$8,164.36 | \$6,979.31 |
| INTFND CHGS - Interfund Charges | \$0.00 | \$0.00 | (\$2,555.00) | -100% | \$0.00 | \$2,555.00 | \$33,431.89 | \$31,549.60 |
| CAP EQ - Capital Equipment | \$158,655.00 | \$0.00 | \$158,655.00 | | \$158,655.00 | \$0.00 | \$6,319.60 | \$3,845.34 |
| Expenditure Totals | \$667,488.00 | \$23,304.00 | \$250,863.18 | 0 | \$644,184.00 | \$416,624.82 | \$372,340.67 | \$345,615.93 |
| Fund Total: Assateague Point | \$0.00 | \$0.00 | (\$0.18) | 0 | \$0.00 | \$0.18 | (\$43,084.59) | (\$58,966.10) |

| Worcester County | | | Budget Worksheet Report | | | | | | | |
|--|----------------|--|-------------------------|----------------------|---------------------------|--|---------------------|--------------------|--|--|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | \$ Variance FY26 Committee vs FY25 Adopted | 2025 Adopted Budget | 2024 Actual Amount | Department Requested Comments | Committee Review Comments |
| Fund: 520 - Assateague Point | | | | | | | | | | |
| REVENUES | | | | | | | | | | |
| CHG SVC - Charges for Services | | | | | | | | | | |
| | 5000.100 | Domestic Water Service | 95,288.00 | 18,134.00 | 77,154.00 | 39,638.00 | 55,650.00 | 55,650.00 | Increase due to changing the rate from: \$117 for 110 gpd water and sewer customers \$179 for 250 gpd sewer only customers to \$146.96 for all 110 gpd water and sewer customers \$250.50 for all 250 gpd sewer only customers | Increase due to changing the rate from: \$146.96 for 110 gpd EDUs to \$181.50 \$250.50 for 250 gpd Sewer only EDUs to \$309.38 \$83.50 for 250 gpd Water only EDUs to \$103.13 |
| | 5005.100 | Commercial Water Service | 4,125.00 | 785.00 | 3,340.00 | 3,065.00 | 1,060.00 | 1,060.00 | Increase due to changing the rate from: \$117 for 110 gpd water and sewer customers \$179 for 250 gpd sewer only customers to \$146.96 for all 110 gpd water and sewer customers \$250.50 for all 250 gpd sewer only customers | Increase due to changing the rate from: \$146.96 for 110 gpd EDUs to \$181.50 \$250.50 for 250 gpd Sewer only EDUs to \$309.38 \$83.50 for 250 gpd Water only EDUs to \$103.13 |
| | 5010.100 | Domestic Sewer Service | 407,138.00 | 77,480.00 | 329,658.00 | 182,486.00 | 224,652.00 | 224,489.00 | Increase due to changing the rate from: \$117 for 110 gpd water and sewer customers \$179 for 250 gpd sewer only customers to \$146.96 for all 110 gpd water and sewer customers \$250.50 for all 250 gpd sewer only customers | Increase due to changing the rate from: \$146.96 for 110 gpd EDUs to \$181.50 \$250.50 for 250 gpd Sewer only EDUs to \$309.38 \$83.50 for 250 gpd Water only EDUs to \$103.13 |
| | 5015.100 | Commercial Sewer Service | 14,702.00 | (12,352.00) | 27,054.00 | (5,332.00) | 20,034.00 | 20,034.00 | Increase due to changing the rate from: \$117 for 110 gpd water and sewer customers \$179 for 250 gpd sewer only customers to \$146.96 for all 110 gpd water and sewer customers \$250.50 for all 250 gpd sewer only customers | Increase due to changing the rate from: \$146.96 for 110 gpd EDUs to \$181.50 \$250.50 for 250 gpd Sewer only EDUs to \$309.38 \$83.50 for 250 gpd Water only EDUs to \$103.13 |
| | 5020.200 | Additional Assessments - Accessibility Sewer Accessibility | 3,825.00 | 675.00 | 3,150.00 | 3,825.00 | 0.00 | 0.00 | Increase due to changing the rate from: \$117 for 110 gpd water and sewer customers \$179 for 250 gpd sewer only customers to \$146.96 for all 110 gpd water and sewer customers \$250.50 for all 250 gpd sewer only customers | Increase due to changing the rate from: \$146.96 for 110 gpd EDUs to \$181.50 \$250.50 for 250 gpd Sewer only EDUs to \$309.38 \$83.50 for 250 gpd Water only EDUs to \$103.13 |
| | 5040 | Hook-Ups | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12,000.00 | | |
| | 5856 | Grinder Pump Surcharge | 0.00 | 0.00 | 0.00 | (8,820.00) | 8,820.00 | 8,790.00 | Removed grinder pump fee | |
| Account Classification Total: CHG SVC - Charges for Services | | | \$525,078.00 | \$84,722.00 | \$440,356.00 | \$214,862.00 | \$310,216.00 | \$322,023.00 | | |
| INT/PEN - Interest & Penalties | | | | | | | | | | |
| | 4710 | Penalty/Fees | 4,600.00 | 0.00 | 4,600.00 | 0.00 | 4,600.00 | 4,724.85 | | |
| Account Classification Total: INT/PEN - Interest & Penalties | | | \$4,600.00 | \$0.00 | \$4,600.00 | \$0.00 | \$4,600.00 | \$4,724.85 | | |
| OTH REV - Other Revenue | | | | | | | | | | |
| | 5850 | Other Revenue | 2,500.00 | 0.00 | 2,500.00 | 2,500.00 | 0.00 | 2,508.23 | | |
| Account Classification Total: OTH REV - Other Revenue | | | \$2,500.00 | \$0.00 | \$2,500.00 | \$2,500.00 | \$0.00 | \$2,508.23 | | |
| TRNS IN - Transfers In | | | | | | | | | | |
| | 5975.100 | Transfers From (To) Reserve | 0.00 | 0.00 | 0.00 | (101,809.00) | 101,809.00 | 0.00 | | |
| | 5975.200 | Transfers From Other Funds | 135,310.00 | (61,418.00) | 196,728.00 | 135,310.00 | 0.00 | 0.00 | | Transfer from General Fund to cover budgeted deficit |
| Account Classification Total: TRNS IN - Transfers In | | | \$135,310.00 | (\$61,418.00) | \$196,728.00 | \$33,501.00 | \$101,809.00 | \$0.00 | | |
| REVENUES Total | | | \$667,488.00 | \$23,304.00 | \$644,184.00 | \$250,863.00 | \$416,625.00 | \$329,256.08 | | |
| EXPENSES | | | | | | | | | | |
| PERS SVCS - Personnel Services | | | | | | | | | | |
| | 6000.100 | Personnel Services Salaries | 70,980.00 | 578.00 | 70,402.00 | 10,176.90 | 60,803.10 | 17,986.46 | | |
| | 6000.200 | Personnel Services Salaries-Support Group | 65,624.00 | (1,486.00) | 67,110.00 | (1,238.00) | 66,862.00 | 62,790.76 | | |
| | 6000.300 | Personnel Services Salaries-Construction | 3,098.00 | 0.00 | 3,098.00 | 938.00 | 2,160.00 | 3,115.77 | | |
| | 6000.400 | Personnel Services Overtime Pay | 6,030.00 | 0.00 | 6,030.00 | 2,130.00 | 3,900.00 | 2,864.47 | | |
| | 6010.020 | Benefits Contingency | 56.00 | 0.00 | 56.00 | 2.00 | 54.00 | 0.00 | | |
| | 6010.025 | Benefits Deferred Comp Match | 1,270.00 | 0.00 | 1,270.00 | 0.00 | 1,270.00 | 0.00 | | |
| | 6010.030 | Benefits Hospitalization Insurance | 37,504.00 | 3,983.00 | 33,521.00 | 1,090.00 | 36,414.00 | 0.00 | | |
| | 6010.050 | Benefits Retirement | 18,868.00 | 0.00 | 18,868.00 | 4,012.00 | 14,856.00 | 0.00 | | |
| | 6010.060 | Benefits Social Security Taxes | 10,687.00 | (12.00) | 10,699.00 | 878.28 | 9,808.72 | 0.00 | | |
| | 6010.070 | Benefits Unemployment Insurance | 56.00 | 0.00 | 56.00 | 2.00 | 54.00 | 0.00 | | |
| | 6010.090 | Benefits Workmans Compensation Ins | 2,936.00 | 141.00 | 2,795.00 | 1,052.00 | 1,884.00 | 0.00 | | |
| | 6010.100 | Benefits Fica & Fringe Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 40,648.37 | | |
| | 6010.120 | Benefits Long Term Disability | 209.00 | 0.00 | 209.00 | 6.00 | 203.00 | 0.00 | | |
| | 6010.130 | Benefits Life Insurance | 237.00 | 0.00 | 237.00 | 6.00 | 231.00 | 0.00 | | |
| | 6010.140 | Benefits FSA & PSA Admin and EAP Program | 257.00 | 0.00 | 257.00 | 7.00 | 250.00 | 0.00 | | |
| | 6010.150 | Benefits Retirement Administration Fee | 268.00 | 0.00 | 268.00 | 8.00 | 260.00 | 0.00 | | |
| | 6010.900 | Benefits OPEB contribution | 6,185.00 | 0.00 | 6,185.00 | 1,260.00 | 4,925.00 | 3,760.98 | | |
| Account Classification Total: PERS SVCS - Personnel Services | | | \$224,265.00 | \$3,204.00 | \$221,061.00 | \$20,330.18 | \$203,934.82 | \$131,166.81 | | |

| Worcester County | | | Budget Worksheet Report | | | | | | | |
|---|----------------|--|-------------------------|----------------------|---------------------------|--|---------------------|--------------------|--|---|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | \$ Variance FY26 Committee vs FY25 Adopted | 2025 Adopted Budget | 2024 Actual Amount | Department Requested Comments | Committee Review Comments |
| SUPP & MAT - Supplies & Materials | | | | | | | | | | |
| | 6100.010 | Administrative Expense Administrative Expenses | 5,701.00 | 0.00 | 5,701.00 | 1,501.00 | 4,200.00 | 7,738.06 | Based on historical spending and Support and Construction allocation method | |
| | 6110.060 | Supplies & Equipment Chemicals | 55,000.00 | 0.00 | 55,000.00 | 15,000.00 | 40,000.00 | 43,926.23 | Historical spending with increased chemical costs. \$32k for salt, \$11.5k for chlorine, \$11.5k for wastewater | |
| | 6110.090 | Supplies & Equipment Computers & Printers | 0.00 | 0.00 | 0.00 | (22.00) | 22.00 | 0.00 | | |
| | 6110.340 | Supplies & Equipment Safety Program Equipment | 4,395.00 | 0.00 | 4,395.00 | 3,735.00 | 660.00 | 368.17 | Required eye wash and life rings | |
| | 6110.390 | Supplies & Equipment Small Equipment | 133.00 | 0.00 | 133.00 | 133.00 | 0.00 | 286.07 | | |
| | 6110.420 | Supplies & Equipment Tools & Supplies | 1,188.00 | 0.00 | 1,188.00 | 188.00 | 1,000.00 | 1,716.67 | | |
| | 6130.045 | Equipment Maintenance Other Equipment Maint/Repair | 651.00 | 0.00 | 651.00 | 651.00 | 0.00 | 0.00 | | |
| | 6130.055 | Equipment Maintenance Roads Management System | 995.00 | 0.00 | 995.00 | 995.00 | 0.00 | 0.00 | Increase to allocate Neptune and iWorks Software from Support | |
| | 6130.060 | Equipment Maintenance Software Licensing | 700.00 | 0.00 | 700.00 | 700.00 | 0.00 | 0.00 | | |
| | 6150.050 | Uniforms & Personal Equipment Uniforms | 467.00 | 0.00 | 467.00 | 82.00 | 385.00 | 368.15 | | |
| | 6200.010 | Other Supplies & Materials Lab Testing | 31,200.00 | 18,200.00 | 13,000.00 | 26,200.00 | 5,000.00 | 4,232.00 | New required PFAS testing | MDE issued new permits that go into effect for FY26 that contain additional PFAS testing. 14 PFAS samples added to the wastewater treatment plant discharge permit. |
| | 6200.020 | Other Supplies & Materials Materials | 3,140.00 | 1,900.00 | 1,240.00 | 3,140.00 | 0.00 | 0.00 | Increase based on budgeted Support Expense allocation | In connection with new MDE PFAS permit requirements, a sampling station needs to be installed to collect an influent flow sample. |
| | 6200.030 | Other Supplies & Materials Testing Supplies | 500.00 | 0.00 | 500.00 | 0.00 | 500.00 | 92.25 | | |
| Account Classification Total: SUPP & MAT - Supplies & Materials | | | \$104,070.00 | \$20,100.00 | \$83,970.00 | \$52,303.00 | \$51,767.00 | \$58,727.60 | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | | |
| | 6500.010 | Systems Maintenance Collection System Maintenance | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 10,000.00 | 7,112.73 | | |
| | 6500.012 | Systems Maintenance Grinder Pump | 50,000.00 | 0.00 | 50,000.00 | 10,000.00 | 40,000.00 | 51,899.10 | Based on historical spending of costs to repair/replace grinder pumps | |
| | 6500.020 | Systems Maintenance Water Plant/System Maint | 15,000.00 | 0.00 | 15,000.00 | (5,000.00) | 20,000.00 | 8,391.79 | Decrease based on historical trend in spending. | |
| | 6500.030 | Systems Maintenance Wastewater Treatment Plant Maint | 15,000.00 | 0.00 | 15,000.00 | (5,000.00) | 20,000.00 | 20,018.26 | Decrease based on historical trend in spending. | |
| | 6500.040 | Systems Maintenance WWW Paving | 2,000.00 | 0.00 | 2,000.00 | 2,000.00 | 0.00 | 624.00 | To cover any paving repairs that could happen during the year | |
| | 6500.070 | Systems Maintenance Contractor Water Install/Repair | 8,000.00 | 0.00 | 8,000.00 | 0.00 | 8,000.00 | 3,720.00 | | |
| | 6500.075 | Systems Maintenance Contractor Sewer Install/Repair | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 2,000.00 | | |
| | 6530.100 | Consulting Services Professional Fees | 12,492.00 | 0.00 | 12,492.00 | 9,292.00 | 3,200.00 | 1,000.00 | Due to a required Water Resiliency Study for Assateague Point, Landings, and Mystic Harbour | |
| | 6540.090 | Vehicle Operating Expenses Vehicle/Equip - Support Group | 8,802.00 | 0.00 | 8,802.00 | (3,931.00) | 12,733.00 | 6,943.93 | | |
| | 6550.020 | Building Site Expenses Buildings & Grounds Maintenance | 1,977.00 | 0.00 | 1,977.00 | (6,023.00) | 8,000.00 | 1,177.61 | Decrease based on historical spending and moving \$1,023 to account 6550.180 for pest control. | |
| | 6550.060 | Building Site Expenses Electricity | 40,000.00 | 0.00 | 40,000.00 | 20,000.00 | 20,000.00 | 30,789.25 | Based on historical spending and anticipated rise in costs | |
| | 6550.180 | Building Site Expenses Pest Control/Termite Insp | 1,023.00 | 0.00 | 1,023.00 | 1,023.00 | 0.00 | 0.00 | Not an increase, new account opened up to to charge pest control to. Came from 6550.020 - Buildings & Grounds Maintenance. | |
| | 6550.270 | Building Site Expenses Telephone | 219.00 | 0.00 | 219.00 | (21.00) | 240.00 | 0.00 | | |
| | 6550.280 | Building Site Expenses Tipping Fees | 56.00 | 0.00 | 56.00 | 56.00 | 0.00 | 0.00 | | |
| | 6700.500 | Other Maint. & Svcs Water & Wastewater Construction | 0.00 | 0.00 | 0.00 | (4,432.00) | 4,432.00 | 853.74 | | |
| Account Classification Total: MAINT & SVCS - Maintenance & Services | | | \$169,569.00 | \$0.00 | \$169,569.00 | \$17,964.00 | \$151,605.00 | \$134,530.41 | | |
| OTHR CHGS - Other Charges | | | | | | | | | | |
| | 7000.060 | Travel, Training & Expense Educational Training | 409.00 | 0.00 | 409.00 | 46.00 | 363.00 | 317.88 | | |
| | 7170.100 | Benefits & Insurance Property & Liability Insurance | 10,520.00 | 0.00 | 10,520.00 | 4,120.00 | 6,400.00 | 7,846.48 | Historical based on new allocation method and a 10% increase per Budget Officer. | |
| Account Classification Total: OTHR CHGS - Other Charges | | | \$10,929.00 | \$0.00 | \$10,929.00 | \$4,166.00 | \$6,763.00 | \$8,164.36 | | |

| Worcester County | | | Budget Worksheet Report | | | | | | | |
|--|----------------|---|-------------------------|----------------------|---------------------------|--|---------------------|--------------------|---|---------------------------|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | \$ Variance FY26 Committee vs FY25 Adopted | 2025 Adopted Budget | 2024 Actual Amount | Department Requested Comments | Committee Review Comments |
| <i>INTFND CHGS - Interfund Charges</i> | | | | | | | | | | |
| | 8010.030 | Interfund Treasurer's Support - Salary | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,766.28 | | |
| | 8010.040 | Interfund Treasurer's Support - Fringe | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,358.59 | | |
| | 8010.050 | Interfund Public Works & Admin - Benefits | 0.00 | 0.00 | 0.00 | (2,555.00) | 2,555.00 | 6,743.69 | Decrease due to Position Budgeting and automatically being allocated in salaries. | |
| | 8010.060 | Interfund Public Works & Admin - Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13,563.33 | | |
| <i>Account Classification Total: INTFND CHGS - Interfund Charges</i> | | | \$0.00 | \$0.00 | \$0.00 | (\$2,555.00) | \$2,555.00 | \$33,431.89 | | |
| <i>CAP EQ - Capital Equipment</i> | | | | | | | | | | |
| | 9010 | Capital Equipment | 158,655.00 | 0.00 | 158,655.00 | 158,655.00 | 0.00 | 0.00 | 2 Aerators 3 Filter Replacements 1 Isolation Valve Replacement | |
| | 9100.010 | Depreciation Depreciation Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,319.60 | | |
| <i>Account Classification Total: CAP EQ - Capital Equipment</i> | | | \$158,655.00 | \$0.00 | \$158,655.00 | \$158,655.00 | \$0.00 | \$6,319.60 | | |
| <i>EXPENSES Total</i> | | | \$667,488.00 | \$23,304.00 | \$644,184.00 | \$250,863.18 | \$416,624.82 | \$372,340.67 | | |
| <i>Fund REVENUE Total: 520 - Assateague Point</i> | | | \$667,488.00 | \$23,304.00 | \$644,184.00 | \$250,863.00 | \$416,625.00 | \$329,256.08 | | |
| <i>Fund EXPENSE Total: 520 - Assateague Point</i> | | | \$667,488.00 | \$23,304.00 | \$644,184.00 | \$250,863.18 | \$416,624.82 | \$372,340.67 | | |
| Fund Total: 520 - Assateague Point | | | \$0.00 | \$0.00 | \$0.00 | (\$0.18) | \$0.18 | (\$43,084.59) | | |

**Worcester County
Briddletown**

| | 2026 Committee Review | Committee Adjustment | Overall FY26 Committee Variance \$ vs FY25 Adopted | Overall FY26 Committee Variance % vs FY25 Adopted | 2026 Department Requested | 2025 Adopted Budget | 2024 Actual Amount | 2023 Actual Amount |
|---------------------------------------|-----------------------------|-------------------------|--|---|---------------------------------|------------------------|-----------------------|-----------------------|
| Fund: 525 Briddletown | | | | | | | | |
| Revenue | | | | | | | | |
| CHG SVC - Charges for Services | \$19,840.00 | \$1,092.00 | \$4,780.00 | 32% | \$18,748.00 | \$15,060.00 | \$21,174.92 | \$14,702.81 |
| INT/PEN - Interest & Penalties | \$500.00 | \$0.00 | \$100.00 | 25% | \$500.00 | \$400.00 | \$426.26 | \$568.20 |
| OP GRT - Operating Grant | \$31,500.00 | \$0.00 | \$0.00 | 0% | \$31,500.00 | \$31,500.00 | \$31,500.00 | \$31,500.00 |
| OTH REV - Other Revenue | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$187.41 | \$107.45 |
| TRNS IN - Transfers In | \$23,691.00 | (\$268.00) | \$26,181.00 | -1,052% | \$23,959.00 | (\$2,490.00) | \$0.00 | \$0.00 |
| Revenue Totals | \$75,531.00 | \$824.00 | \$31,061.00 | 70% | \$74,707.00 | \$44,470.00 | \$53,288.59 | \$46,878.46 |
| Expenditures | | | | | | | | |
| PERS SVCS - Personnel Services | \$13,264.00 | \$824.00 | \$5,720.00 | 76% | \$12,440.00 | \$7,544.00 | \$5,911.30 | \$7,162.39 |
| SUPP & MAT - Supplies & Materials | \$1,712.00 | \$0.00 | \$513.00 | 43% | \$1,712.00 | \$1,199.00 | \$1,108.84 | \$976.73 |
| MAINT & SVCS - Maintenance & Services | \$47,263.00 | \$0.00 | \$11,988.00 | 34% | \$47,263.00 | \$35,275.00 | \$43,188.89 | \$31,248.05 |
| OTHR CHGS - Other Charges | \$79.00 | \$0.00 | (\$247.00) | -75% | \$79.00 | \$326.00 | \$300.92 | \$242.66 |
| INTFND CHGS - Interfund Charges | \$0.00 | \$0.00 | (\$126.00) | -98% | \$0.00 | \$126.00 | \$1,569.24 | \$1,488.08 |
| CAP EQ - Capital Equipment | \$13,213.00 | \$0.00 | \$13,213.00 | | \$13,213.00 | \$0.00 | \$7,886.41 | \$9,814.26 |
| Expenditure Totals | \$75,531.00 | \$824.00 | \$31,061.00 | 0 | \$74,707.00 | \$44,470.00 | \$59,965.60 | \$50,932.17 |
| Fund Total: Briddletown | \$0.00 | \$0.00 | \$0.00 | 0 | \$0.00 | \$0.00 | (\$6,677.01) | (\$4,053.71) |

| Worcester County | | | Budget Worksheet Report | | | | | | | |
|--|----------------|---|-------------------------|----------------------|---------------------------|--|---------------------|--------------------|--|---|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | \$ Variance FY26 Committee vs FY25 Adopted | 2025 Adopted Budget | 2024 Actual Amount | Department Requested Comments | Committee Review Comments |
| Fund: 525 - Bridgetown | | | | | | | | | | |
| REVENUES | | | | | | | | | | |
| CHG SVC - Charges for Services | | | | | | | | | | |
| | 5000.100 | Domestic Water Service | 16,640.00 | 1,292.00 | 15,348.00 | 3,680.00 | 12,960.00 | 12,891.00 | Increase due to increasing the rate from: \$73 per Domestic EDU \$69 per Irrigation \$32 per Pool To: \$83 per Domestic EDU \$125 per Irrigation \$60 per Pool | Increase due to adjusting Domestic Water Only fee from \$83 per EDU to \$90 per EDU Adjusting Commercial Water Only fee from \$60 per EDU to \$50 per EDU |
| | 5005.100 | Commercial Water Service | 1,000.00 | (200.00) | 1,200.00 | 300.00 | 700.00 | 693.00 | Increase due to increasing the rate from: \$45 per Commercial EDU To: \$60 per Commercial EDU | Increase due to adjusting Domestic Water Only fee from \$83 per EDU to \$90 per EDU Adjusting Commercial Water Only fee from \$60 per EDU to \$50 per EDU |
| | 5005.200 | Commercial Water Usage | 2,200.00 | 0.00 | 2,200.00 | 800.00 | 1,400.00 | 1,020.92 | Increase due to increasing the rate to match Town of Berlin of \$11 per 1,000 gallons | |
| | 5040 | Hook-Ups | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,570.00 | | |
| Account Classification Total: CHG SVC - Charges for Services | | | \$19,840.00 | \$1,092.00 | \$18,748.00 | \$4,780.00 | \$15,060.00 | \$21,174.92 | | |
| INT/PEN - Interest & Penalties | | | | | | | | | | |
| | 4710 | Penalty/Fees | 500.00 | 0.00 | 500.00 | 100.00 | 400.00 | 426.26 | | |
| Account Classification Total: INT/PEN - Interest & Penalties | | | \$500.00 | \$0.00 | \$500.00 | \$100.00 | \$400.00 | \$426.26 | | |
| OP GRT - Operating Grant | | | | | | | | | | |
| | 5815 | Operating Grant | 31,500.00 | 0.00 | 31,500.00 | 0.00 | 31,500.00 | 31,500.00 | | |
| Account Classification Total: OP GRT - Operating Grant | | | \$31,500.00 | \$0.00 | \$31,500.00 | \$0.00 | \$31,500.00 | \$31,500.00 | | |
| OTH REV - Other Revenue | | | | | | | | | | |
| | 5850 | Other Revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 187.41 | | |
| Account Classification Total: OTH REV - Other Revenue | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$187.41 | | |
| TRNS IN - Transfers In | | | | | | | | | | |
| | 5975.100 | Transfers From (To) Reserve | 0.00 | 0.00 | 0.00 | 2,490.00 | (2,490.00) | 0.00 | | |
| | 5975.200 | Transfers From Other Funds | 23,691.00 | (268.00) | 23,959.00 | 23,691.00 | 0.00 | 0.00 | | Transfer from General Fund to cover budgeted deficit |
| Account Classification Total: TRNS IN - Transfers In | | | \$23,691.00 | (\$268.00) | \$23,959.00 | \$26,181.00 | (\$2,490.00) | \$0.00 | | |
| REVENUES Total | | | \$75,531.00 | \$824.00 | \$74,707.00 | \$31,061.00 | \$44,470.00 | \$53,288.59 | | |
| EXPENSES | | | | | | | | | | |
| PERS SVCS - Personnel Services | | | | | | | | | | |
| | 6000.100 | Personnel Services Salaries | 3,453.00 | (7.00) | 3,460.00 | 1,482.00 | 1,971.00 | 224.03 | | |
| | 6000.200 | Personnel Services Salaries-Support Group | 3,447.00 | 0.00 | 3,447.00 | 3,291.00 | 156.00 | 3,493.75 | | |
| | 6000.300 | Personnel Services Salaries-Construction | 1,638.00 | 0.00 | 1,638.00 | (1,208.00) | 2,846.00 | 0.00 | | |
| | 6000.400 | Personnel Services Overtime Pay | 107.00 | 0.00 | 107.00 | (494.00) | 601.00 | 38.87 | | |
| | 6010.020 | Benefits Contingency | 3.00 | 0.00 | 3.00 | 1.00 | 2.00 | 0.00 | | |
| | 6010.025 | Benefits Deferred Comp Match | 36.00 | 0.00 | 36.00 | 0.00 | 36.00 | 0.00 | | |
| | 6010.030 | Benefits Hospitalization Insurance | 2,282.00 | 812.00 | 1,470.00 | 1,340.00 | 942.00 | 0.00 | | |
| | 6010.050 | Benefits Retirement | 1,135.00 | 0.00 | 1,135.00 | 600.00 | 535.00 | 0.00 | | |
| | 6010.060 | Benefits Social Security Taxes | 653.00 | 10.00 | 643.00 | 301.00 | 352.00 | 0.00 | | |
| | 6010.070 | Benefits Unemployment Insurance | 3.00 | 0.00 | 3.00 | 1.00 | 2.00 | 0.00 | | |
| | 6010.090 | Benefits Workmans Compensation Ins | 177.00 | 9.00 | 168.00 | 109.00 | 68.00 | 0.00 | | |
| | 6010.100 | Benefits Fica & Fringe Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,985.34 | | |
| | 6010.120 | Benefits Long Term Disability | 13.00 | 0.00 | 13.00 | 6.00 | 7.00 | 0.00 | | |
| | 6010.130 | Benefits Life Insurance | 14.00 | 0.00 | 14.00 | 6.00 | 8.00 | 0.00 | | |
| | 6010.140 | Benefits FSA & PSA Admin and EAP Program | 15.00 | 0.00 | 15.00 | 6.00 | 9.00 | 0.00 | | |
| | 6010.150 | Benefits Retirement Administration Fee | 16.00 | 0.00 | 16.00 | 7.00 | 9.00 | 0.00 | | |
| | 6010.900 | Benefits OPEB contribution | 272.00 | 0.00 | 272.00 | 272.00 | 0.00 | 169.31 | | |
| Account Classification Total: PERS SVCS - Personnel Services | | | \$13,264.00 | \$824.00 | \$12,440.00 | \$5,720.00 | \$7,544.00 | \$5,911.30 | | |

| Worcester County | | | Budget Worksheet Report | | | | | | | |
|--|----------------|--|-------------------------|----------------------|---------------------------|--|---------------------|---------------------|--|---------------------------|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | \$ Variance FY26 Committee vs FY25 Adopted | 2025 Adopted Budget | 2024 Actual Amount | Department Requested Comments | Committee Review Comments |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | | | |
| | 6100.010 | Administrative Expense Administrative Expenses | 757.00 | 0.00 | 757.00 | 134.00 | 623.00 | 542.97 | | |
| | 6110.340 | Supplies & Equipment Safety Program Equipment | 35.00 | 0.00 | 35.00 | (13.00) | 48.00 | 14.47 | | |
| | 6110.390 | Supplies & Equipment Small Equipment | 12.00 | 0.00 | 12.00 | 12.00 | 0.00 | 15.92 | | |
| | 6110.420 | Supplies & Equipment Tools & Supplies | 1.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | | |
| | 6130.045 | Equipment Maintenance Other Equipment Maint/Repair | 62.00 | 0.00 | 62.00 | 62.00 | 0.00 | 0.00 | | |
| | 6130.055 | Equipment Maintenance Roads Management System | 83.00 | 0.00 | 83.00 | 83.00 | 0.00 | 0.00 | Increase to allocate Neptune and iWorks Software from Support | |
| | 6130.060 | Equipment Maintenance Software Licensing | 4.00 | 0.00 | 4.00 | 4.00 | 0.00 | 0.00 | | |
| | 6150.050 | Uniforms & Personal Equipment Uniforms | 41.00 | 0.00 | 41.00 | 13.00 | 28.00 | 20.48 | | |
| | 6200.010 | Other Supplies & Materials Lab Testing | 600.00 | 0.00 | 600.00 | 100.00 | 500.00 | 515.00 | | |
| | 6200.020 | Other Supplies & Materials Materials | 117.00 | 0.00 | 117.00 | 117.00 | 0.00 | 0.00 | | |
| <i>Account Classification Total: SUPP & MAT - Supplies & Materials</i> | | | \$1,712.00 | \$0.00 | \$1,712.00 | \$513.00 | \$1,199.00 | \$1,108.84 | | |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | | | |
| | 6500.020 | Systems Maintenance Water Plant/System Maint | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 578.10 | | |
| | 6500.040 | Systems Maintenance WWW Paving | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 | 0.00 | To cover any paving repairs that could happen during the year | |
| | 6500.070 | Systems Maintenance Contractor Water Install/Repair | 3,500.00 | 0.00 | 3,500.00 | 0.00 | 3,500.00 | 1,500.00 | | |
| | 6530.100 | Consulting Services Professional Fees | 41.00 | 0.00 | 41.00 | (199.00) | 240.00 | 75.00 | | |
| | 6540.090 | Vehicle Operating Expenses Vehicle/Equip - Support Group | 712.00 | 0.00 | 712.00 | (214.00) | 926.00 | 338.73 | | |
| | 6550.270 | Building Site Expenses Telephone | 10.00 | 0.00 | 10.00 | (8.00) | 18.00 | 0.00 | | |
| | 6700.200 | Other Maint. & Svcs Payment to Water Utility | 42,000.00 | 0.00 | 42,000.00 | 12,000.00 | 30,000.00 | 40,697.06 | Based on historical spending and Town of Berlin rates | |
| | 6700.500 | Other Maint. & Svcs Water & Wastewater Construction | 0.00 | 0.00 | 0.00 | (591.00) | 591.00 | 0.00 | Allocated reimbursement for Support and Construction Capital Equipment | |
| <i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i> | | | \$47,263.00 | \$0.00 | \$47,263.00 | \$11,988.00 | \$35,275.00 | \$43,188.89 | | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | | | |
| | 7000.060 | Travel, Training & Expense Educational Training | 39.00 | 0.00 | 39.00 | 13.00 | 26.00 | 17.69 | | |
| | 7170.100 | Benefits & Insurance Property & Liability Insurance | 40.00 | 0.00 | 40.00 | (260.00) | 300.00 | 283.23 | Historical based on new allocation method and a 10% increase per Budget Officer. | |
| <i>Account Classification Total: OTHR CHGS - Other Charges</i> | | | \$79.00 | \$0.00 | \$79.00 | (\$247.00) | \$326.00 | \$300.92 | | |
| <i>INTFND CHGS - Interfund Charges</i> | | | | | | | | | | |
| | 8010.030 | Interfund Treasurer's Support - Salary | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 584.42 | | |
| | 8010.040 | Interfund Treasurer's Support - Fringe | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 290.57 | | |
| | 8010.050 | Interfund Public Works & Admin - Benefits | 0.00 | 0.00 | 0.00 | (126.00) | 126.00 | 230.55 | | |
| | 8010.060 | Interfund Public Works & Admin - Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 463.70 | | |
| <i>Account Classification Total: INTFND CHGS - Interfund Charges</i> | | | \$0.00 | \$0.00 | \$0.00 | (\$126.00) | \$126.00 | \$1,569.24 | | |
| <i>CAP EQ - Capital Equipment</i> | | | | | | | | | | |
| | 9010 | Capital Equipment | 213.00 | 0.00 | 213.00 | 213.00 | 0.00 | 0.00 | | |
| | 9010.090 | Capital Equipment Other WWW Equipment | 13,000.00 | 0.00 | 13,000.00 | 13,000.00 | 0.00 | 0.00 | New hydrant and isolation valve | |
| | 9100.010 | Depreciation Depreciation Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,886.41 | | |
| <i>Account Classification Total: CAP EQ - Capital Equipment</i> | | | \$13,213.00 | \$0.00 | \$13,213.00 | \$13,213.00 | \$0.00 | \$7,886.41 | | |
| EXPENSES Total | | | \$75,531.00 | \$824.00 | \$74,707.00 | \$31,061.00 | \$44,470.00 | \$59,965.60 | | |
| Fund REVENUE Total: 525 - Briddletown | | | \$75,531.00 | \$824.00 | \$74,707.00 | \$31,061.00 | \$44,470.00 | \$53,288.59 | | |
| Fund EXPENSE Total: 525 - Briddletown | | | \$75,531.00 | \$824.00 | \$74,707.00 | \$31,061.00 | \$44,470.00 | \$59,965.60 | | |
| Fund Total: 525 - Briddletown | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | (\$6,677.01) | | |

Worcester County Edgewater Acres

| | 2026 Committee Review | Committee Adjustment | Overall FY26 Committee Variance \$ vs FY25 Adopted | Overall FY26 Committee Variance % vs FY25 Adopted | 2026 Department Requested | 2025 Adopted Budget | 2024 Actual Amount | 2023 Actual Amount |
|---------------------------------------|-----------------------------|-------------------------|--|---|---------------------------------|------------------------|-----------------------|-----------------------|
| Fund: 530 Edgewater Acres | | | | | | | | |
| Revenue | | | | | | | | |
| CHG SVC - Charges for Services | \$387,992.00 | (\$2,928.00) | \$122,992.00 | 46% | \$390,920.00 | \$265,000.00 | \$254,782.04 | \$257,513.03 |
| INT/PEN - Interest & Penalties | \$1,600.00 | \$0.00 | \$0.00 | 0% | \$1,600.00 | \$1,600.00 | \$1,748.72 | \$1,691.70 |
| OTH REV - Other Revenue | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| TRNS IN - Transfers In | \$34,668.00 | \$5,167.00 | (\$2,243.00) | -6% | \$29,501.00 | \$36,911.00 | \$0.00 | \$0.00 |
| DEBT SRV REV - Debt Service Revenue | \$875.00 | \$0.00 | \$10.00 | 1% | \$875.00 | \$865.00 | \$871.74 | \$864.24 |
| Revenue Totals | \$425,135.00 | \$2,239.00 | \$120,759.00 | 40% | \$422,896.00 | \$304,376.00 | \$257,402.50 | \$260,068.97 |
| Expenditures | | | | | | | | |
| PERS SVCS - Personnel Services | \$79,868.00 | \$2,239.00 | (\$30,384.98) | -28% | \$77,629.00 | \$110,252.98 | \$100,583.04 | \$90,025.70 |
| SUPP & MAT - Supplies & Materials | \$8,193.00 | \$0.00 | \$4,679.00 | 133% | \$8,193.00 | \$3,514.00 | \$5,019.74 | \$5,527.05 |
| MAINT & SVCS - Maintenance & Services | \$190,466.00 | \$0.00 | \$3,531.00 | 2% | \$190,466.00 | \$186,935.00 | \$173,491.17 | \$203,012.70 |
| OTHR CHGS - Other Charges | \$1,976.00 | \$0.00 | (\$696.00) | -26% | \$1,976.00 | \$2,672.00 | \$3,385.27 | \$2,854.12 |
| INTFND CHGS - Interfund Charges | \$0.00 | \$0.00 | (\$1,002.00) | -100% | \$0.00 | \$1,002.00 | \$13,015.15 | \$12,280.20 |
| CAP EQ - Capital Equipment | \$144,632.00 | \$0.00 | \$144,632.00 | | \$144,632.00 | \$0.00 | \$6,889.40 | \$7,056.08 |
| Expenditure Totals | \$425,135.00 | \$2,239.00 | \$120,759.02 | 0 | \$422,896.00 | \$304,375.98 | \$302,383.77 | \$320,755.85 |
| Fund Total: Edgewater Acres | \$0.00 | \$0.00 | (\$0.02) | 0 | \$0.00 | \$0.02 | (\$44,981.27) | (\$60,686.88) |

| Worcester County | | | Budget Worksheet Report | | | | | | | |
|---|----------------|---|-------------------------|----------------------|---------------------------|--|---------------------|--------------------|---|---|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | \$ Variance FY26 Committee vs FY25 Adopted | 2025 Adopted Budget | 2024 Actual Amount | Department Requested Comments | Committee Review Comments |
| Fund: 530 - Edgewater Acres | | | | | | | | | | |
| REVENUES | | | | | | | | | | |
| CHG SVC - Charges for Services | | | | | | | | | | |
| | 5000.100 | Domestic Water Service | 111,312.00 | 4,880.00 | 106,432.00 | 50,312.00 | 61,000.00 | 61,272.20 | Increase due to increasing rates from: \$31.20 base Water service \$121 Water flat fee To: \$40 base Water service \$202 Water flat fee | Increase due to adjusting Water Base fee from \$40 to \$45 and Water Flat fee from \$202 to \$207 |
| | 5000.200 | Domestic Water Usage | 40,000.00 | 0.00 | 40,000.00 | 0.00 | 40,000.00 | 24,217.84 | | |
| | 5010.100 | Domestic Sewer Service | 236,680.00 | (7,808.00) | 244,488.00 | 72,680.00 | 164,000.00 | 164,542.00 | Increase due to increasing rates from: \$184.40 Sewer flat fee To: \$250.50 Sewer flat fee | Decrease due to adjusting Sewer Flat fee from \$250.50 to \$242.50 |
| | 5040 | Hook-Ups | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,150.00 | | |
| | 5825 | Future Capital Development Reven | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 600.00 | | |
| Account Classification Total: CHG SVC - Charges for Services | | | \$387,992.00 | (\$2,928.00) | \$390,920.00 | \$122,992.00 | \$265,000.00 | \$254,782.04 | | |
| INT/PEN - Interest & Penalties | | | | | | | | | | |
| | 4710 | Penalty/Fees | 1,600.00 | 0.00 | 1,600.00 | 0.00 | 1,600.00 | 1,748.72 | | |
| Account Classification Total: INT/PEN - Interest & Penalties | | | \$1,600.00 | \$0.00 | \$1,600.00 | \$0.00 | \$1,600.00 | \$1,748.72 | | |
| TRNS IN - Transfers In | | | | | | | | | | |
| | 5975.100 | Transfers From (To) Reserve | 0.00 | 0.00 | 0.00 | (36,911.00) | 36,911.00 | 0.00 | | |
| | 5975.200 | Transfers From Other Funds | 34,668.00 | 5,167.00 | 29,501.00 | 34,668.00 | 0.00 | 0.00 | | Transfer from General Fund to cover budgeted deficit |
| Account Classification Total: TRNS IN - Transfers In | | | \$34,668.00 | \$5,167.00 | \$29,501.00 | (\$2,243.00) | \$36,911.00 | \$0.00 | | |
| DEBT SRV REV - Debt Service Revenue | | | | | | | | | | |
| | 5980 | Front Foot/EDU Revenue | 875.00 | 0.00 | 875.00 | 10.00 | 865.00 | 871.74 | | |
| Account Classification Total: DEBT SRV REV - Debt Service Revenue | | | \$875.00 | \$0.00 | \$875.00 | \$10.00 | \$865.00 | \$871.74 | | |
| REVENUES Total | | | \$425,135.00 | \$2,239.00 | \$422,896.00 | \$120,759.00 | \$304,376.00 | \$257,402.50 | | |
| EXPENSES | | | | | | | | | | |
| PERS SVCS - Personnel Services | | | | | | | | | | |
| | 6000.100 | Personnel Services Salaries | 26,625.00 | 547.00 | 26,078.00 | 2,728.42 | 23,896.58 | 8,145.99 | | |
| | 6000.200 | Personnel Services Salaries-Support Group | 24,694.00 | (311.00) | 25,005.00 | (26,124.00) | 50,818.00 | 59,071.20 | | |
| | 6000.300 | Personnel Services Salaries-Construction | 129.00 | 0.00 | 129.00 | (179.00) | 308.00 | 678.70 | | |
| | 6000.400 | Personnel Services Overtime Pay | 1,190.00 | 0.00 | 1,190.00 | (660.00) | 1,850.00 | 181.19 | | |
| | 6010.020 | Benefits Contingency | 20.00 | 0.00 | 20.00 | (11.00) | 31.00 | 0.00 | | |
| | 6010.025 | Benefits Deferred Comp Match | 211.00 | 0.00 | 211.00 | 0.00 | 211.00 | 0.00 | | |
| | 6010.030 | Benefits Hospitalization Insurance | 12,759.00 | 1,895.00 | 10,864.00 | (2,718.22) | 15,477.22 | 0.00 | | |
| | 6010.050 | Benefits Retirement | 6,846.00 | 0.00 | 6,846.00 | (1,771.00) | 8,617.00 | 0.00 | | |
| | 6010.060 | Benefits Social Security Taxes | 3,936.00 | 57.00 | 3,879.00 | (1,683.18) | 5,619.18 | 0.00 | | |
| | 6010.070 | Benefits Unemployment Insurance | 20.00 | 0.00 | 20.00 | (11.00) | 31.00 | 0.00 | | |
| | 6010.090 | Benefits Workmans Compensation Ins | 1,065.00 | 51.00 | 1,014.00 | (28.00) | 1,093.00 | 0.00 | | |
| | 6010.100 | Benefits Fica & Fringe Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 29,438.70 | | |
| | 6010.120 | Benefits Long Term Disability | 76.00 | 0.00 | 76.00 | (42.00) | 118.00 | 0.00 | | |
| | 6010.130 | Benefits Life Insurance | 86.00 | 0.00 | 86.00 | (48.00) | 134.00 | 0.00 | | |
| | 6010.140 | Benefits FSA & PSA Admin and EAP Program | 93.00 | 0.00 | 93.00 | (52.00) | 145.00 | 0.00 | | |
| | 6010.150 | Benefits Retirement Administration Fee | 97.00 | 0.00 | 97.00 | (54.00) | 151.00 | 0.00 | | |
| | 6010.900 | Benefits OPEB contribution | 2,021.00 | 0.00 | 2,021.00 | 268.00 | 1,753.00 | 3,067.26 | | |
| Account Classification Total: PERS SVCS - Personnel Services | | | \$79,868.00 | \$2,239.00 | \$77,629.00 | (\$30,384.98) | \$110,252.98 | \$100,583.04 | | |

| Worcester County | | | Budget Worksheet Report | | | | | | | |
|---|----------------|--|-------------------------|----------------------|---------------------------|--|---------------------|--------------------|---|--|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | \$ Variance FY26 Committee vs FY25 Adopted | 2025 Adopted Budget | 2024 Actual Amount | Department Requested Comments | Committee Review Comments |
| SUPP & MAT - Supplies & Materials | | | | | | | | | | |
| | 6100.010 | Administrative Expense Administrative Expenses | 3,158.00 | 0.00 | 3,158.00 | 2,148.00 | 1,010.00 | 2,927.93 | Based on historical spending and Support and Construction allocation method | |
| | 6110.090 | Supplies & Equipment Computers & Printers | 0.00 | 0.00 | 0.00 | (10.00) | 10.00 | 0.00 | | |
| | 6110.340 | Supplies & Equipment Safety Program Equipment | 160.00 | 0.00 | 160.00 | (152.00) | 312.00 | 244.69 | | |
| | 6110.390 | Supplies & Equipment Small Equipment | 53.00 | 0.00 | 53.00 | 53.00 | 0.00 | 269.13 | | |
| | 6110.420 | Supplies & Equipment Tools & Supplies | 1.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0.00 | | |
| | 6130.045 | Equipment Maintenance Other Equipment Maint/Repair | 280.00 | 0.00 | 280.00 | 280.00 | 0.00 | 0.00 | Increase to allocate Neptune and iWorks Software from Support | |
| | 6130.055 | Equipment Maintenance Roads Management System | 824.00 | 0.00 | 824.00 | 824.00 | 0.00 | 0.00 | | |
| | 6130.060 | Equipment Maintenance Software Licensing | 497.00 | 0.00 | 497.00 | 497.00 | 0.00 | 0.00 | | |
| | 6150.050 | Uniforms & Personal Equipment Uniforms | 187.00 | 0.00 | 187.00 | 5.00 | 182.00 | 346.34 | | |
| | 6200.010 | Other Supplies & Materials Lab Testing | 1,500.00 | 0.00 | 1,500.00 | 500.00 | 1,000.00 | 1,231.65 | | |
| | 6200.020 | Other Supplies & Materials Materials | 533.00 | 0.00 | 533.00 | 533.00 | 0.00 | 0.00 | | |
| | 6200.030 | Other Supplies & Materials Testing Supplies | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 0.00 | | |
| Account Classification Total: SUPP & MAT - Supplies & Materials | | | \$8,193.00 | \$0.00 | \$8,193.00 | \$4,679.00 | \$3,514.00 | \$5,019.74 | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | | |
| | 6500.010 | Systems Maintenance Collection System Maintenance | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 4,511.32 | | |
| | 6500.020 | Systems Maintenance Water Plant/System Maint | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 5,451.36 | | |
| | 6500.040 | Systems Maintenance WWW Paving | 1,500.00 | 0.00 | 1,500.00 | 1,000.00 | 500.00 | 0.00 | To cover any paving repairs that could happen during the year | |
| | 6500.070 | Systems Maintenance Contractor Water Install/Repair | 5,500.00 | 0.00 | 5,500.00 | 1,500.00 | 4,000.00 | 5,500.00 | To cover 4 installs/repairs that could happen during the year | |
| | 6530.100 | Consulting Services Professional Fees | 408.00 | 0.00 | 408.00 | (792.00) | 1,200.00 | 375.00 | | |
| | 6540.090 | Vehicle Operating Expenses Vehicle/Equip - Support Group | 3,210.00 | 0.00 | 3,210.00 | (2,809.00) | 6,019.00 | 6,559.45 | | |
| | 6550.020 | Building Site Expenses Buildings & Grounds Maintenance | 1,000.00 | 0.00 | 1,000.00 | (1,000.00) | 2,000.00 | 553.93 | Decrease based on historical trend in spending. | |
| | 6550.060 | Building Site Expenses Electricity | 8,000.00 | 0.00 | 8,000.00 | 0.00 | 8,000.00 | 6,386.20 | | |
| | 6550.270 | Building Site Expenses Telephone | 848.00 | 0.00 | 848.00 | 18.00 | 830.00 | 375.52 | | |
| | 6700.100 | Other Maint. & Svcs Payment to Sewer Utility | 90,000.00 | 0.00 | 90,000.00 | 5,000.00 | 85,000.00 | 84,929.64 | Sussex County increased rate from \$82.5 to \$85 in FY25, a 3% increase. Anticipating another 3% increase in FY26 (85 * 1.03 = 87.55) (\$87.55 x 256.33 EDUs x 4 = 89,766.77) | |
| | 6700.200 | Other Maint. & Svcs Payment to Water Utility | 70,000.00 | 0.00 | 70,000.00 | 2,000.00 | 68,000.00 | 58,662.78 | | Artesian base rate increased from 7.07 to 7.456. ~5.5% increase. |
| | 6700.500 | Other Maint. & Svcs Water & Wastewater Construction | 0.00 | 0.00 | 0.00 | (1,386.00) | 1,386.00 | 185.97 | Allocated reimbursement for Support and Construction Capital Equipment | |
| Account Classification Total: MAINT & SVCS - Maintenance & Services | | | \$190,466.00 | \$0.00 | \$190,466.00 | \$3,531.00 | \$186,935.00 | \$173,491.17 | | |

| Worcester County | | | Budget Worksheet Report | | | | | | |
|--|---|-----------------------|-------------------------|---------------------------|--|---------------------|----------------------|---|---------------------------|
| Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | \$ Variance FY26 Committee vs FY25 Adopted | 2025 Adopted Budget | 2024 Actual Amount | Department Requested Comments | Committee Review Comments |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | | |
| 7000.060 | Travel, Training & Expense Educational Training | 176.00 | 0.00 | 176.00 | 4.00 | 172.00 | 299.05 | | |
| 7170.100 | Benefits & Insurance Property & Liability Insurance | 1,800.00 | 0.00 | 1,800.00 | (700.00) | 2,500.00 | 3,086.22 | Historical based on new allocation method and a 10% increase per Budget Officer. | |
| <i>Account Classification Total: OTHR CHGS - Other Charges</i> | | \$1,976.00 | \$0.00 | \$1,976.00 | (\$696.00) | \$2,672.00 | \$3,385.27 | | |
| <i>INTFND CHGS - Interfund Charges</i> | | | | | | | | | |
| 8010.030 | Interfund Treasurer's Support - Salary | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,360.41 | | |
| 8010.040 | Interfund Treasurer's Support - Fringe | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,670.79 | | |
| 8010.050 | Interfund Public Works & Admin - Benefits | 0.00 | 0.00 | 0.00 | (1,002.00) | 1,002.00 | 2,651.36 | Decrease due to Position Budgeting automatically allocating this expense to salaries. | |
| 8010.060 | Interfund Public Works & Admin - Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,332.59 | | |
| <i>Account Classification Total: INTFND CHGS - Interfund Charges</i> | | \$0.00 | \$0.00 | \$0.00 | (\$1,002.00) | \$1,002.00 | \$13,015.15 | | |
| <i>CAP EQ - Capital Equipment</i> | | | | | | | | | |
| 9010 | Capital Equipment | 144,632.00 | 0.00 | 144,632.00 | 144,632.00 | 0.00 | 0.00 | Control panel replacement and Support and Construction Capital Equipment Allocation | |
| 9100.010 | Depreciation Depreciation Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,889.40 | | |
| <i>Account Classification Total: CAP EQ - Capital Equipment</i> | | \$144,632.00 | \$0.00 | \$144,632.00 | \$144,632.00 | \$0.00 | \$6,889.40 | | |
| EXPENSES Total | | \$425,135.00 | \$2,239.00 | \$422,896.00 | \$120,759.02 | \$304,375.98 | \$302,383.77 | | |
| Fund REVENUE Total: 530 - Edgewater Acres | | \$425,135.00 | \$2,239.00 | \$422,896.00 | \$120,759.00 | \$304,376.00 | \$257,402.50 | | |
| Fund EXPENSE Total: 530 - Edgewater Acres | | \$425,135.00 | \$2,239.00 | \$422,896.00 | \$120,759.02 | \$304,375.98 | \$302,383.77 | | |
| Fund Total: 530 - Edgewater Acres | | \$0.00 | \$0.00 | \$0.00 | (\$0.02) | \$0.02 | (\$44,981.27) | | |

Worcester County Landings

| | 2026 Committee Review | Committee Adjustment | Overall FY26 Committee Variance \$ vs FY25 Adopted | Overall FY26 Committee Variance % vs FY25 Adopted | 2026 Department Requested | 2025 Adopted Budget | 2024 Actual Amount | 2023 Actual Amount |
|---|-----------------------------|-------------------------|--|---|---------------------------------|------------------------|-----------------------|-----------------------|
| Fund: 535 Landings | | | | | | | | |
| Revenue | | | | | | | | |
| LOSS DSP ASTS - Gain/Loss on Disposal of Assets | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$0.00 | (\$1,770.82) |
| CHG SVC - Charges for Services | \$613,784.00 | \$45,606.00 | \$139,684.00 | 29% | \$568,178.00 | \$474,100.00 | \$715,552.75 | \$510,681.33 |
| INT/PEN - Interest & Penalties | \$3,000.00 | \$0.00 | \$0.00 | 0% | \$3,000.00 | \$3,000.00 | \$3,128.26 | \$6,664.47 |
| OTH REV - Other Revenue | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$1,793.76 | \$28,111.99 |
| TRNS IN - Transfers In | \$346,370.00 | (\$31,063.00) | \$163,659.00 | 90% | \$377,433.00 | \$182,711.00 | \$0.00 | \$0.00 |
| DEBT SRV REV - Debt Service Revenue | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Revenue Totals | \$963,154.00 | \$14,543.00 | \$303,343.00 | 46% | \$948,611.00 | \$659,811.00 | \$720,474.77 | \$543,686.97 |
| Expenditures | | | | | | | | |
| PERS SVCS - Personnel Services | \$202,290.00 | \$14,543.00 | \$49,787.92 | 33% | \$187,747.00 | \$152,502.08 | \$154,456.10 | \$157,670.09 |
| SUPP & MAT - Supplies & Materials | \$43,987.00 | \$0.00 | \$11,693.00 | 36% | \$43,987.00 | \$32,294.00 | \$29,554.05 | \$38,121.38 |
| MAINT & SVCS - Maintenance & Services | \$627,407.00 | \$0.00 | \$170,462.00 | 37% | \$627,407.00 | \$456,945.00 | \$522,905.95 | \$400,724.49 |
| OTHR CHGS - Other Charges | \$15,760.00 | \$0.00 | \$13,364.00 | 557% | \$15,760.00 | \$2,396.00 | \$2,641.78 | \$2,296.09 |
| INTFND CHGS - Interfund Charges | \$0.00 | \$0.00 | (\$673.00) | -100% | \$0.00 | \$673.00 | \$9,008.84 | \$8,494.53 |
| CAP EQ - Capital Equipment | \$73,710.00 | \$0.00 | \$58,710.00 | 391% | \$73,710.00 | \$15,000.00 | \$225,289.37 | \$232,771.68 |
| Expenditure Totals | \$963,154.00 | \$14,543.00 | \$303,343.92 | 0 | \$948,611.00 | \$659,810.08 | \$943,856.09 | \$840,078.26 |
| Fund Total: Landings | \$0.00 | \$0.00 | (\$0.92) | 0 | \$0.00 | \$0.92 | (\$223,381.32) | (\$296,391.29) |

| Worcester County | | | Budget Worksheet Report | | | | | | | |
|--|----------------|---|-------------------------|----------------------|---------------------------|--|---------------------|--------------------|--|---|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | \$ Variance FY26 Committee vs FY25 Adopted | 2025 Adopted Budget | 2024 Actual Amount | Department Requested Comments | Committee Review Comments |
| Fund: 535 - Landings | | | | | | | | | | |
| REVENUES | | | | | | | | | | |
| CHG SVC - Charges for Services | | | | | | | | | | |
| | 5000.100 | Domestic Water Service | 103,080.00 | 10,910.00 | 92,170.00 | 51,080.00 | 52,000.00 | 56,738.69 | Increased rate from \$318.50 per EDU to \$350 per EDU. Increase rate for Lewis Road Water only EDU from \$50 to \$55 per EDU | Increased base rate from \$350 per EDU to \$360 per EDU Increased Lewis Road water only base rate from \$55 to \$60 per EDU |
| | 5000.200 | Domestic Water Usage | 17,500.00 | 5,000.00 | 12,500.00 | 8,400.00 | 9,100.00 | 7,949.12 | Increase based on historical revenues and the growth in the Landings area | Increase based on updating usage amounts coming in and increased customers |
| | 5010.100 | Domestic Sewer Service | 290,520.00 | 36,420.00 | 254,100.00 | 150,520.00 | 140,000.00 | 152,284.03 | Increased rate from \$318.50 per EDU to \$350 per EDU. | Increased base rate from \$350 to \$360 per EDU |
| | 5010.200 | Domestic Sewer Usage | 52,500.00 | 18,000.00 | 34,500.00 | 28,500.00 | 24,000.00 | 20,837.91 | Increase based on historical revenues and the growth in the Landings area | Increase based on updating usage amounts coming in and increased customers |
| | 5020 | Additional Assessments - Accessibility | 50,184.00 | (24,724.00) | 74,908.00 | (98,816.00) | 149,000.00 | 131,898.00 | | Decreased Accessibility fee from \$307 to \$306 per EDU and as the Landings gets closer to build out, this revenue stream will decrease |
| | 5040 | Hook-Ups | 100,000.00 | 0.00 | 100,000.00 | 0.00 | 100,000.00 | 306,245.00 | | |
| | 5825 | Future Capital Development Reven | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 39,600.00 | | |
| Account Classification Total: CHG SVC - Charges for Services | | | \$613,784.00 | \$45,606.00 | \$568,178.00 | \$139,684.00 | \$474,100.00 | \$715,552.75 | | |
| INT/PEN - Interest & Penalties | | | | | | | | | | |
| | 4710 | Penalty/Fees | 3,000.00 | 0.00 | 3,000.00 | 0.00 | 3,000.00 | 3,128.26 | | |
| Account Classification Total: INT/PEN - Interest & Penalties | | | \$3,000.00 | \$0.00 | \$3,000.00 | \$0.00 | \$3,000.00 | \$3,128.26 | | |
| OTH REV - Other Revenue | | | | | | | | | | |
| | 5850 | Other Revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,793.76 | | |
| Account Classification Total: OTH REV - Other Revenue | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,793.76 | | |
| TRNS IN - Transfers In | | | | | | | | | | |
| | 5975.100 | Transfers From (To) Reserve | 0.00 | 0.00 | 0.00 | (182,711.00) | 182,711.00 | 0.00 | | |
| | 5975.200 | Transfers From Other Funds | 346,370.00 | (31,063.00) | 377,433.00 | 346,370.00 | 0.00 | 0.00 | | Transfer from General Fund to cover budgeted deficit |
| Account Classification Total: TRNS IN - Transfers In | | | \$346,370.00 | (\$31,063.00) | \$377,433.00 | \$163,659.00 | \$182,711.00 | \$0.00 | | |
| REVENUES Total | | | \$963,154.00 | \$14,543.00 | \$948,611.00 | \$303,343.00 | \$659,811.00 | \$720,474.77 | | |
| EXPENSES | | | | | | | | | | |
| PERS SVCS - Personnel Services | | | | | | | | | | |
| | 6000.100 | Personnel Services Salaries | 92,350.00 | 4,383.00 | 87,967.00 | 66,283.02 | 26,066.98 | 15,827.33 | | |
| | 6000.200 | Personnel Services Salaries-Support Group | 31,617.00 | (3,877.00) | 35,494.00 | (40,445.00) | 72,062.00 | 77,486.82 | | |
| | 6000.300 | Personnel Services Salaries-Construction | 5,192.00 | 0.00 | 5,192.00 | 849.00 | 4,343.00 | 7,839.43 | | |
| | 6000.400 | Personnel Services Overtime Pay | 933.00 | 0.00 | 933.00 | (2,467.00) | 3,400.00 | 1,548.50 | | |
| | 6010.020 | Benefits Contingency | 53.00 | 0.00 | 53.00 | 11.00 | 42.00 | 0.00 | | |
| | 6010.025 | Benefits Deferred Comp Match | 411.00 | 0.00 | 411.00 | 0.00 | 411.00 | 0.00 | | |
| | 6010.030 | Benefits Hospitalization Insurance | 33,183.00 | 13,769.00 | 19,414.00 | 10,198.78 | 22,984.22 | 0.00 | | |
| | 6010.050 | Benefits Retirement | 17,927.00 | 0.00 | 17,927.00 | 6,319.00 | 11,608.00 | 0.00 | | |
| | 6010.060 | Benefits Social Security Taxes | 9,952.00 | 134.00 | 9,818.00 | 2,459.12 | 7,492.88 | 0.00 | | |
| | 6010.070 | Benefits Unemployment Insurance | 53.00 | 0.00 | 53.00 | 11.00 | 42.00 | 0.00 | | |
| | 6010.090 | Benefits Workmans Compensation Ins | 2,789.00 | 134.00 | 2,655.00 | 1,317.00 | 1,472.00 | 0.00 | | |
| | 6010.100 | Benefits Fica & Fringe Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 47,209.94 | | |
| | 6010.120 | Benefits Long Term Disability | 199.00 | 0.00 | 199.00 | 40.00 | 159.00 | 0.00 | | |
| | 6010.130 | Benefits Life Insurance | 225.00 | 0.00 | 225.00 | 45.00 | 180.00 | 0.00 | | |
| | 6010.140 | Benefits FSA & PSA Admin and EAP Program | 244.00 | 0.00 | 244.00 | 49.00 | 195.00 | 0.00 | | |
| | 6010.150 | Benefits Retirement Administration Fee | 255.00 | 0.00 | 255.00 | 52.00 | 203.00 | 0.00 | | |
| | 6010.900 | Benefits OPEB contribution | 6,907.00 | 0.00 | 6,907.00 | 5,066.00 | 1,841.00 | 4,544.08 | | |
| Account Classification Total: PERS SVCS - Personnel Services | | | \$202,290.00 | \$14,543.00 | \$187,747.00 | \$49,787.92 | \$152,502.08 | \$154,456.10 | | |

| Worcester County | | | Budget Worksheet Report | | | | | | | |
|---|----------------|--|-------------------------|----------------------|---------------------------|--|---------------------|--------------------|---|---------------------------|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | \$ Variance FY26 Committee vs FY25 Adopted | 2025 Adopted Budget | 2024 Actual Amount | Department Requested Comments | Committee Review Comments |
| SUPP & MAT - Supplies & Materials | | | | | | | | | | |
| | 6100.010 | Administrative Expense Administrative Expenses | 2,826.00 | 0.00 | 2,826.00 | 2,196.00 | 630.00 | 2,146.67 | Based on historical spending and Support and Construction allocation method | |
| | 6110.060 | Supplies & Equipment Chemicals | 25,000.00 | 0.00 | 25,000.00 | 0.00 | 25,000.00 | 22,932.51 | | |
| | 6110.090 | Supplies & Equipment Computers & Printers | 0.00 | 0.00 | 0.00 | (24.00) | 24.00 | 0.00 | | |
| | 6110.340 | Supplies & Equipment Safety Program Equipment | 247.00 | 0.00 | 247.00 | (473.00) | 720.00 | 361.33 | | |
| | 6110.390 | Supplies & Equipment Small Equipment | 85.00 | 0.00 | 85.00 | 85.00 | 0.00 | 353.03 | | |
| | 6110.420 | Supplies & Equipment Tools & Supplies | 806.00 | 0.00 | 806.00 | 306.00 | 500.00 | 1,122.71 | | |
| | 6130.045 | Equipment Maintenance Other Equipment Maint/Repair | 367.00 | 0.00 | 367.00 | 367.00 | 0.00 | 0.00 | | |
| | 6130.055 | Equipment Maintenance Roads Management System | 792.00 | 0.00 | 792.00 | 792.00 | 0.00 | 0.00 | To allocate Neptune Software and iWorks System from Support | |
| | 6130.060 | Equipment Maintenance Software Licensing | 868.00 | 0.00 | 868.00 | 868.00 | 0.00 | 0.00 | | |
| | 6150.050 | Uniforms & Personal Equipment Uniforms | 298.00 | 0.00 | 298.00 | (122.00) | 420.00 | 454.32 | | |
| | 6200.010 | Other Supplies & Materials Lab Testing | 10,000.00 | 0.00 | 10,000.00 | 7,000.00 | 3,000.00 | 1,860.00 | New required PFAS testing | |
| | 6200.020 | Other Supplies & Materials Materials | 698.00 | 0.00 | 698.00 | 698.00 | 0.00 | 0.00 | | |
| | 6200.030 | Other Supplies & Materials Testing Supplies | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 323.48 | | |
| Account Classification Total: SUPP & MAT - Supplies & Materials | | | \$43,987.00 | \$0.00 | \$43,987.00 | \$11,693.00 | \$32,294.00 | \$29,554.05 | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | | |
| | 6500.010 | Systems Maintenance Collection System Maintenance | 22,500.00 | 0.00 | 22,500.00 | 15,000.00 | 7,500.00 | 338.39 | Due to necessary line cleaning | |
| | 6500.020 | Systems Maintenance Water Plant/System Maint | 170,000.00 | 0.00 | 170,000.00 | 60,000.00 | 110,000.00 | 170,079.84 | Based on historical spending and increase due to the expected growth the Landings community is having resulting in additional maintenance | |
| | 6500.030 | Systems Maintenance Wastewater Treatment Plant Maint | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 2,176.93 | | |
| | 6500.040 | Systems Maintenance WWW Paving | 5,000.00 | 0.00 | 5,000.00 | 5,000.00 | 0.00 | 3,759.75 | To cover any paving repairs that could happen during the year | |
| | 6500.070 | Systems Maintenance Contractor Water Install/Repair | 90,000.00 | 0.00 | 90,000.00 | 30,000.00 | 60,000.00 | 88,050.00 | Based on historical spending. This is used for new customers hooking into the water system. Increase in the Landings community results in increased hook ups. | |
| | 6500.075 | Systems Maintenance Contractor Sewer Install/Repair | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 0.00 | | |
| | 6530.100 | Consulting Services Professional Fees | 12,392.00 | 0.00 | 12,392.00 | 11,512.00 | 880.00 | 275.00 | Required Water Resiliency Study for Assateague Point, Landings, and Mystic Harbour | |
| | 6540.090 | Vehicle Operating Expenses Vehicle/Equip - Support Group | 6,410.00 | 0.00 | 6,410.00 | (7,480.00) | 13,890.00 | 8,620.57 | | |
| | 6550.020 | Building Site Expenses Buildings & Grounds Maintenance | 2,018.00 | 0.00 | 2,018.00 | (682.00) | 2,700.00 | 1,176.30 | | |
| | 6550.060 | Building Site Expenses Electricity | 47,000.00 | 0.00 | 47,000.00 | 2,000.00 | 45,000.00 | 43,292.00 | Based on historical spending and anticipated rise in utility rates | |
| | 6550.180 | Building Site Expenses Pest Control/Termite Insp | 682.00 | 0.00 | 682.00 | 682.00 | 0.00 | 0.00 | | |
| | 6550.270 | Building Site Expenses Telephone | 1,313.00 | 0.00 | 1,313.00 | 247.00 | 1,066.00 | 1,033.73 | | |
| | 6550.280 | Building Site Expenses Tipping Fees | 92.00 | 0.00 | 92.00 | 92.00 | 0.00 | 0.00 | | |
| | 6700.100 | Other Maint. & Svcs Payment to Sewer Utility | 260,000.00 | 0.00 | 260,000.00 | 60,000.00 | 200,000.00 | 201,955.40 | Based on historical and expected spending. This cost is based on flows from Landings to Mystic wastewater plant. Expected to have increased customers hook up, resulting in more flows and increased costs. | |
| | 6700.500 | Other Maint. & Svcs Water & Wastewater Construction | 0.00 | 0.00 | 0.00 | (5,909.00) | 5,909.00 | 2,148.04 | Allocated reimbursement for Support and Construction Capital Equipment | |
| Account Classification Total: MAINT & SVCS - Maintenance & Services | | | \$627,407.00 | \$0.00 | \$627,407.00 | \$170,462.00 | \$456,945.00 | \$522,905.95 | | |

| Worcester County | | | Budget Worksheet Report | | | | | | | |
|---|----------------|---|-------------------------|----------------------|---------------------------|--|---------------------|--------------------|---|----------------------------|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | \$ Variance FY26 Committee vs FY25 Adopted | 2025 Adopted Budget | 2024 Actual Amount | Department Requested Comments | Committee Review Comments |
| OTHR CHGS - Other Charges | | | | | | | | | | |
| | 7000.060 | Travel, Training & Expense Educational Training | 230.00 | 0.00 | 230.00 | (166.00) | 396.00 | 392.28 | | |
| | 7170.100 | Benefits & Insurance Property & Liability Insurance | 15,530.00 | 0.00 | 15,530.00 | 13,530.00 | 2,000.00 | 2,249.50 | Historical based on new allocation method and a 10% increase per Budget Officer. | |
| Account Classification Total: OTHR CHGS - Other Charges | | | \$15,760.00 | \$0.00 | \$15,760.00 | \$13,364.00 | \$2,396.00 | \$2,641.78 | | |
| INTFND CHGS - Interfund Charges | | | | | | | | | | |
| | 8010.030 | Interfund Treasurer's Support - Salary | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,191.57 | | |
| | 8010.040 | Interfund Treasurer's Support - Fringe | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,089.65 | | |
| | 8010.050 | Interfund Public Works & Admin - Benefits | 0.00 | 0.00 | 0.00 | (673.00) | 673.00 | 1,902.07 | Decrease due to Position Budgeting automatically allocating these expenses to salaries. | |
| | 8010.060 | Interfund Public Works & Admin - Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,825.55 | | |
| Account Classification Total: INTFND CHGS - Interfund Charges | | | \$0.00 | \$0.00 | \$0.00 | (\$673.00) | \$673.00 | \$9,008.84 | | |
| CAP EQ - Capital Equipment | | | | | | | | | | |
| | 9010 | Capital Equipment | 58,710.00 | 0.00 | 58,710.00 | 58,710.00 | 0.00 | 0.00 | Increase due to Support and Construction allocation of Capital Equipment | |
| | 9010.090 | Capital Equipment Other WWW Equipment | 15,000.00 | 0.00 | 15,000.00 | 0.00 | 15,000.00 | 0.00 | | Station A Pump Replacement |
| | 9100.010 | Depreciation Depreciation Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 225,289.37 | | |
| Account Classification Total: CAP EQ - Capital Equipment | | | \$73,710.00 | \$0.00 | \$73,710.00 | \$58,710.00 | \$15,000.00 | \$225,289.37 | | |
| EXPENSES Total | | | \$963,154.00 | \$14,543.00 | \$948,611.00 | \$303,343.92 | \$659,810.08 | \$943,856.09 | | |
| Fund REVENUE Total: 535 - Landings | | | \$963,154.00 | \$14,543.00 | \$948,611.00 | \$303,343.00 | \$659,811.00 | \$720,474.77 | | |
| Fund EXPENSE Total: 535 - Landings | | | \$963,154.00 | \$14,543.00 | \$948,611.00 | \$303,343.92 | \$659,810.08 | \$943,856.09 | | |
| Fund Total: 535 - Landings | | | \$0.00 | \$0.00 | \$0.00 | (\$0.92) | \$0.92 | (\$223,381.32) | | |

Worcester County Lighthouse Sound

| | 2026 Committee Review | Committee Adjustment | Overall FY26 Committee Variance \$ vs FY25 Adopted | Overall FY26 Committee Variance % vs FY25 Adopted | 2026 Department Requested | 2025 Adopted Budget | 2024 Actual Amount | 2023 Actual Amount |
|---------------------------------------|-----------------------------|-------------------------|--|---|---------------------------------|------------------------|-----------------------|-----------------------|
| Fund: 540 Lighthouse Sound | | | | | | | | |
| Revenue | | | | | | | | |
| CHG SVC - Charges for Services | \$134,211.00 | (\$16,488.00) | \$18,591.00 | 16% | \$150,699.00 | \$115,620.00 | \$116,328.00 | \$112,008.00 |
| INT/PEN - Interest & Penalties | \$800.00 | \$0.00 | \$0.00 | 0% | \$800.00 | \$800.00 | \$658.88 | \$648.88 |
| OTH REV - Other Revenue | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$466.45 | \$274.67 |
| TRNS IN - Transfers In | (\$547.00) | \$17,104.00 | (\$8,297.00) | -107% | (\$17,651.00) | \$7,750.00 | \$0.00 | \$0.00 |
| Revenue Totals | \$134,464.00 | \$616.00 | \$10,294.00 | 8% | \$133,848.00 | \$124,170.00 | \$117,453.33 | \$112,931.55 |
| Expenditures | | | | | | | | |
| PERS SVCS - Personnel Services | \$65,786.00 | \$616.00 | (\$6,686.66) | -9% | \$65,170.00 | \$72,472.66 | \$88,187.54 | \$69,269.53 |
| SUPP & MAT - Supplies & Materials | \$17,464.00 | \$0.00 | \$5,960.00 | 52% | \$17,464.00 | \$11,504.00 | \$12,840.82 | \$11,485.14 |
| MAINT & SVCS - Maintenance & Services | \$34,386.00 | \$0.00 | (\$4,314.00) | -11% | \$34,386.00 | \$38,700.00 | \$22,834.14 | \$34,733.55 |
| OTHR CHGS - Other Charges | \$4,367.00 | \$0.00 | \$3,189.00 | 270% | \$4,367.00 | \$1,178.00 | \$980.10 | \$776.58 |
| INTFND CHGS - Interfund Charges | \$0.00 | \$0.00 | (\$315.00) | -99% | \$0.00 | \$315.00 | \$3,923.12 | \$3,720.19 |
| CAP EQ - Capital Equipment | \$12,461.00 | \$0.00 | \$12,461.00 | | \$12,461.00 | \$0.00 | \$5,276.21 | \$5,276.22 |
| Expenditure Totals | \$134,464.00 | \$616.00 | \$10,294.34 | 0 | \$133,848.00 | \$124,169.66 | \$134,041.93 | \$125,261.21 |
| Fund Total: Lighthouse Sound | \$0.00 | \$0.00 | (\$0.34) | 0 | \$0.00 | \$0.34 | (\$16,588.60) | (\$12,329.66) |

| Worcester County | | | Budget Worksheet Report | | | | | | | |
|--|----------------|---|-------------------------|----------------------|---------------------------|--|---------------------|--------------------|--|---|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | \$ Variance FY26 Committee vs FY25 Adopted | 2025 Adopted Budget | 2024 Actual Amount | Department Requested Comments | Committee Review Comments |
| Fund: 540 - Lighthouse Sound | | | | | | | | | | |
| REVENUES | | | | | | | | | | |
| CHG SVC - Charges for Services | | | | | | | | | | |
| | 5010.100 | Domestic Sewer Service | 120,502.00 | (13,132.00) | 133,634.00 | 14,002.00 | 106,500.00 | 106,722.00 | Increased rate from \$242 per EDU to \$307 | Decreased rate from \$307 per EDU to \$276.38 per EDU |
| | 5020 | Additional Assessments - Accessibility | 13,709.00 | (3,356.00) | 17,065.00 | 4,589.00 | 9,120.00 | 9,006.00 | Increased rate from \$114 per EDU to \$203 | Decreased rate from \$203 per EDU to \$163.20 per EDU |
| | 5825 | Future Capital Development Reven | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 600.00 | | |
| Account Classification Total: CHG SVC - Charges for Services | | | \$134,211.00 | (\$16,488.00) | \$150,699.00 | \$18,591.00 | \$115,620.00 | \$116,328.00 | | |
| INT/PEN - Interest & Penalties | | | | | | | | | | |
| | 4710 | Penalty/Fees | 800.00 | 0.00 | 800.00 | 0.00 | 800.00 | 658.88 | | |
| Account Classification Total: INT/PEN - Interest & Penalties | | | \$800.00 | \$0.00 | \$800.00 | \$0.00 | \$800.00 | \$658.88 | | |
| OTH REV - Other Revenue | | | | | | | | | | |
| | 5850 | Other Revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 466.45 | | |
| Account Classification Total: OTH REV - Other Revenue | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$466.45 | | |
| TRNS IN - Transfers In | | | | | | | | | | |
| | 5975.100 | Transfers From (To) Reserve | (547.00) | 1,466.00 | (2,013.00) | (8,297.00) | 7,750.00 | 0.00 | | |
| | 5975.200 | Transfers From Other Funds | 0.00 | 15,638.00 | (15,638.00) | 0.00 | 0.00 | 0.00 | | |
| Account Classification Total: TRNS IN - Transfers In | | | (\$547.00) | \$17,104.00 | (\$17,651.00) | (\$8,297.00) | \$7,750.00 | \$0.00 | | |
| REVENUES Total | | | \$134,464.00 | \$616.00 | \$133,848.00 | \$10,294.00 | \$124,170.00 | \$117,453.33 | | |
| EXPENSES | | | | | | | | | | |
| PERS SVCS - Personnel Services | | | | | | | | | | |
| | 6000.100 | Personnel Services Salaries | 18,588.00 | 340.00 | 18,248.00 | 4,608.80 | 13,979.20 | 8,619.79 | | |
| | 6000.200 | Personnel Services Salaries-Support Group | 22,778.00 | (1,486.00) | 24,264.00 | (12,671.06) | 35,449.06 | 51,228.00 | | |
| | 6000.300 | Personnel Services Salaries-Construction | 714.00 | 0.00 | 714.00 | 714.00 | 0.00 | 0.00 | | |
| | 6000.400 | Personnel Services Overtime Pay | 466.00 | 0.00 | 466.00 | (884.00) | 1,350.00 | 329.94 | | |
| | 6010.020 | Benefits Contingency | 17.00 | 0.00 | 17.00 | (5.00) | 22.00 | 0.00 | | |
| | 6010.025 | Benefits Deferred Comp Match | 123.00 | 0.00 | 123.00 | 0.00 | 123.00 | 0.00 | | |
| | 6010.030 | Benefits Hospitalization Insurance | 10,976.00 | 1,743.00 | 9,233.00 | 1,763.56 | 9,212.44 | 0.00 | | |
| | 6010.050 | Benefits Retirement | 5,740.00 | 0.00 | 5,740.00 | (235.00) | 5,975.00 | 0.00 | | |
| | 6010.060 | Benefits Social Security Taxes | 3,255.00 | (24.00) | 3,279.00 | (499.96) | 3,754.96 | 0.00 | | |
| | 6010.070 | Benefits Unemployment Insurance | 17.00 | 0.00 | 17.00 | (5.00) | 22.00 | 0.00 | | |
| | 6010.090 | Benefits Workmans Compensation Ins | 893.00 | 43.00 | 850.00 | 135.00 | 758.00 | 0.00 | | |
| | 6010.100 | Benefits Fica & Fringe Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 25,299.59 | | |
| | 6010.120 | Benefits Long Term Disability | 64.00 | 0.00 | 64.00 | (18.00) | 82.00 | 0.00 | | |
| | 6010.130 | Benefits Life Insurance | 72.00 | 0.00 | 72.00 | (21.00) | 93.00 | 0.00 | | |
| | 6010.140 | Benefits FSA & PSA Admin and EAP Program | 78.00 | 0.00 | 78.00 | (22.00) | 100.00 | 0.00 | | |
| | 6010.150 | Benefits Retirement Administration Fee | 82.00 | 0.00 | 82.00 | (23.00) | 105.00 | 0.00 | | |
| | 6010.900 | Benefits OPEB contribution | 1,923.00 | 0.00 | 1,923.00 | 476.00 | 1,447.00 | 2,710.22 | | |
| Account Classification Total: PERS SVCS - Personnel Services | | | \$65,786.00 | \$616.00 | \$65,170.00 | (\$6,686.66) | \$72,472.66 | \$88,187.54 | | |

| Worcester County | | | Budget Worksheet Report | | | | | | | |
|--|----------------|--|-------------------------|----------------------|---------------------------|--|---------------------|----------------------|--|---------------------------|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | \$ Variance FY26 Committee vs FY25 Adopted | 2025 Adopted Budget | 2024 Actual Amount | Department Requested Comments | Committee Review Comments |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | | | |
| | 6100.010 | Administrative Expense Administrative Expenses | 909.00 | 0.00 | 909.00 | (71.00) | 980.00 | 1,193.67 | | |
| | 6110.060 | Supplies & Equipment Chemicals | 4,000.00 | 0.00 | 4,000.00 | 0.00 | 4,000.00 | 3,809.20 | | |
| | 6110.090 | Supplies & Equipment Computers & Printers | 0.00 | 0.00 | 0.00 | (11.00) | 11.00 | 0.00 | | |
| | 6110.340 | Supplies & Equipment Safety Program Equipment | 3,232.00 | 0.00 | 3,232.00 | 2,908.00 | 324.00 | 212.20 | New required life rings | |
| | 6110.390 | Supplies & Equipment Small Equipment | 78.00 | 0.00 | 78.00 | 78.00 | 0.00 | 233.39 | | |
| | 6110.420 | Supplies & Equipment Tools & Supplies | 65.00 | 0.00 | 65.00 | 65.00 | 0.00 | 0.00 | | |
| | 6130.045 | Equipment Maintenance Other Equipment Maint/Repair | 393.00 | 0.00 | 393.00 | 393.00 | 0.00 | 0.00 | | |
| | 6130.055 | Equipment Maintenance Roads Management System | 187.00 | 0.00 | 187.00 | 187.00 | 0.00 | 0.00 | To allocate iWorks System and Neptune Software from Support | |
| | 6130.060 | Equipment Maintenance Software Licensing | 379.00 | 0.00 | 379.00 | 379.00 | 0.00 | 0.00 | | |
| | 6150.050 | Uniforms & Personal Equipment Uniforms | 273.00 | 0.00 | 273.00 | 84.00 | 189.00 | 300.36 | | |
| | 6200.010 | Other Supplies & Materials Lab Testing | 7,200.00 | 0.00 | 7,200.00 | 1,200.00 | 6,000.00 | 7,092.00 | Based on historical spending and costs from Town of Ocean City | |
| | 6200.020 | Other Supplies & Materials Materials | 748.00 | 0.00 | 748.00 | 748.00 | 0.00 | 0.00 | | |
| <i>Account Classification Total: SUPP & MAT - Supplies & Materials</i> | | | \$17,464.00 | \$0.00 | \$17,464.00 | \$5,960.00 | \$11,504.00 | \$12,840.82 | | |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | | | |
| | 6500.010 | Systems Maintenance Collection System Maintenance | 5,500.00 | 0.00 | 5,500.00 | 0.00 | 5,500.00 | 660.38 | | |
| | 6500.030 | Systems Maintenance Wastewater Treatment Plant Maint | 7,000.00 | 0.00 | 7,000.00 | (5,000.00) | 12,000.00 | 1,187.77 | Decrease based on historical trend in spending. | |
| | 6530.100 | Consulting Services Professional Fees | 93.00 | 0.00 | 93.00 | (387.00) | 480.00 | 150.00 | | |
| | 6540.090 | Vehicle Operating Expenses Vehicle/Equip - Support Group | 4,956.00 | 0.00 | 4,956.00 | (1,295.00) | 6,251.00 | 5,470.35 | | |
| | 6550.020 | Building Site Expenses Buildings & Grounds Maintenance | 300.00 | 0.00 | 300.00 | 0.00 | 300.00 | 49.92 | | |
| | 6550.060 | Building Site Expenses Electricity | 16,000.00 | 0.00 | 16,000.00 | 4,000.00 | 12,000.00 | 14,903.86 | Based on historical spending and anticipated rise in utility costs | |
| | 6550.270 | Building Site Expenses Telephone | 518.00 | 0.00 | 518.00 | 122.00 | 396.00 | 411.86 | | |
| | 6550.280 | Building Site Expenses Tipping Fees | 19.00 | 0.00 | 19.00 | 19.00 | 0.00 | 0.00 | | |
| | 6700.500 | Other Maint. & Svcs Water & Wastewater Construction | 0.00 | 0.00 | 0.00 | (1,773.00) | 1,773.00 | 0.00 | | |
| <i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i> | | | \$34,386.00 | \$0.00 | \$34,386.00 | (\$4,314.00) | \$38,700.00 | \$22,834.14 | | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | | | |
| | 7000.060 | Travel, Training & Expense Educational Training | 247.00 | 0.00 | 247.00 | 69.00 | 178.00 | 259.35 | | |
| | 7170.100 | Benefits & Insurance Property & Liability Insurance | 4,120.00 | 0.00 | 4,120.00 | 3,120.00 | 1,000.00 | 720.75 | Historical based on new allocation method and a 10% increase per Budget Officer. | |
| <i>Account Classification Total: OTHR CHGS - Other Charges</i> | | | \$4,367.00 | \$0.00 | \$4,367.00 | \$3,189.00 | \$1,178.00 | \$980.10 | | |
| <i>INTFND CHGS - Interfund Charges</i> | | | | | | | | | | |
| | 8010.030 | Interfund Treasurer's Support - Salary | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,461.05 | | |
| | 8010.040 | Interfund Treasurer's Support - Fringe | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 726.43 | | |
| | 8010.050 | Interfund Public Works & Admin - Benefits | 0.00 | 0.00 | 0.00 | (315.00) | 315.00 | 576.38 | | |
| | 8010.060 | Interfund Public Works & Admin - Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,159.26 | | |
| <i>Account Classification Total: INTFND CHGS - Interfund Charges</i> | | | \$0.00 | \$0.00 | \$0.00 | (\$315.00) | \$315.00 | \$3,923.12 | | |
| <i>CAP EQ - Capital Equipment</i> | | | | | | | | | | |
| | 9010 | Capital Equipment | 12,461.00 | 0.00 | 12,461.00 | 12,461.00 | 0.00 | 0.00 | Increase due to Support and Construction allocation of Capital Equipment | |
| | 9100.010 | Depreciation Depreciation Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,276.21 | | |
| <i>Account Classification Total: CAP EQ - Capital Equipment</i> | | | \$12,461.00 | \$0.00 | \$12,461.00 | \$12,461.00 | \$0.00 | \$5,276.21 | | |
| EXPENSES Total | | | \$134,464.00 | \$616.00 | \$133,848.00 | \$10,294.34 | \$124,169.66 | \$134,041.93 | | |
| Fund REVENUE Total: 540 - Lighthouse Sound | | | \$134,464.00 | \$616.00 | \$133,848.00 | \$10,294.00 | \$124,170.00 | \$117,453.33 | | |
| Fund EXPENSE Total: 540 - Lighthouse Sound | | | \$134,464.00 | \$616.00 | \$133,848.00 | \$10,294.34 | \$124,169.66 | \$134,041.93 | | |
| Fund Total: 540 - Lighthouse Sound | | | \$0.00 | \$0.00 | \$0.00 | (\$0.34) | \$0.34 | (\$16,588.60) | | |

Worcester County Mystic Harbour

| | 2026 Committee Review | Committee Adjustment | Overall FY26 Committee Variance \$ vs FY25 Adopted | Overall FY26 Committee Variance % vs FY25 Adopted | 2026 Department Requested | 2025 Adopted Budget | 2024 Actual Amount | 2023 Actual Amount |
|---------------------------------------|-----------------------------|-------------------------|--|---|---------------------------------|------------------------|-------------------------|-----------------------|
| Fund: 545 Mystic Harbour | | | | | | | | |
| Revenue | | | | | | | | |
| CHG SVC - Charges for Services | \$2,880,774.00 | \$259,119.00 | \$1,432,774.00 | 99% | \$2,621,655.00 | \$1,448,000.00 | \$1,377,696.98 | \$1,643,183.90 |
| INT/PEN - Interest & Penalties | \$18,000.00 | \$0.00 | \$0.00 | 0% | \$18,000.00 | \$18,000.00 | \$18,342.57 | \$15,927.95 |
| OTH REV - Other Revenue | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | (\$15,895.86) | \$422,644.92 |
| TRNS IN - Transfers In | \$398,946.00 | (\$237,998.00) | (\$957,623.00) | -71% | \$636,944.00 | \$1,356,569.00 | \$201,955.40 | \$147,607.00 |
| DEBT SRV REV - Debt Service Revenue | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Revenue Totals | \$3,297,720.00 | \$21,121.00 | \$475,151.00 | 17% | \$3,276,599.00 | \$2,822,569.00 | \$1,582,099.09 | \$2,229,363.77 |
| Expenditures | | | | | | | | |
| PERS SVCS - Personnel Services | \$948,678.00 | \$21,121.00 | \$228,730.49 | 32% | \$927,557.00 | \$719,947.51 | \$707,059.36 | \$563,831.90 |
| SUPP & MAT - Supplies & Materials | \$544,092.00 | \$0.00 | \$296,536.00 | 120% | \$544,092.00 | \$247,556.00 | \$434,506.79 | \$219,495.74 |
| MAINT & SVCS - Maintenance & Services | \$1,185,054.00 | \$0.00 | \$164,200.00 | 16% | \$1,185,054.00 | \$1,020,854.00 | \$990,349.49 | \$806,499.29 |
| OTHR CHGS - Other Charges | \$58,959.00 | \$0.00 | \$38,847.00 | 193% | \$58,959.00 | \$20,112.00 | \$29,379.74 | \$24,773.34 |
| INTFND CHGS - Interfund Charges | \$0.00 | \$0.00 | (\$9,099.00) | -100% | \$0.00 | \$9,099.00 | \$106,161.00 | \$99,998.75 |
| CAP EQ - Capital Equipment | \$560,937.00 | \$0.00 | (\$244,063.00) | -30% | \$560,937.00 | \$805,000.00 | \$641,888.38 | \$632,158.67 |
| Expenditure Totals | \$3,297,720.00 | \$21,121.00 | \$475,151.49 | 0 | \$3,276,599.00 | \$2,822,568.51 | \$2,909,344.76 | \$2,346,757.69 |
| Fund Total: Mystic Harbour | \$0.00 | \$0.00 | (\$0.49) | 0 | \$0.00 | \$0.49 | (\$1,327,245.67) | (\$117,393.92) |

| Worcester County | | | Budget Worksheet Report | | | | | | | |
|--|----------------|--|-------------------------|----------------------|---------------------------|--|---------------------|--------------------|--|--|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | \$ Variance FY26 Committee vs FY25 Adopted | 2025 Adopted Budget | 2024 Actual Amount | Department Requested Comments | Committee Review Comments |
| Fund: 545 - Mystic Harbour | | | | | | | | | | |
| REVENUES | | | | | | | | | | |
| CHG SVC - Charges for Services | | | | | | | | | | |
| | 5000.100 | Domestic Water Service | 537,000.00 | 0.00 | 537,000.00 | 162,000.00 | 375,000.00 | 376,524.80 | Increased rate from \$243 per EDU to \$300 | |
| | 5000.200 | Domestic Water Usage | 157,000.00 | 69,000.00 | 88,000.00 | 77,000.00 | 80,000.00 | 65,877.25 | Adjusted tiers to \$5 per 1,000 on first 18,000 gallons used, then \$15 per 1,000 gallons above 18,000 | Updated usage with more accurate consumption data |
| | 5005.100 | Commercial Water Service | 196,200.00 | 0.00 | 196,200.00 | 118,200.00 | 78,000.00 | 78,716.44 | Adjusted Commercial rates from a tiered structure to flat rate of \$300 per EDU | |
| | 5005.200 | Commercial Water Usage | 95,000.00 | 33,000.00 | 62,000.00 | 35,000.00 | 60,000.00 | 46,828.39 | Adjusted tiers to \$5 per 1,000 on first 18,000 gallons used, then \$15 per 1,000 gallons above 18,000 | Updated usage with more accurate consumption data |
| | 5010.100 | Domestic Sewer Service | 745,089.00 | 4,119.00 | 740,970.00 | 230,089.00 | 515,000.00 | 517,306.01 | Increased rate from \$243 per EDU to \$300 | |
| | 5010.200 | Domestic Sewer Usage | 223,000.00 | 128,000.00 | 95,000.00 | 142,000.00 | 81,000.00 | 64,166.73 | Adjusted tiers to \$5 per 1,000 on first 18,000 gallons used, then \$15 per 1,000 gallons above 18,000 | Updated usage with more accurate consumption data |
| | 5015.100 | Commercial Sewer Service | 500,400.00 | 0.00 | 500,400.00 | 429,400.00 | 71,000.00 | 72,017.00 | Adjusted Commercial rates from a tiered structure to flat rate of \$300 per EDU | |
| | 5015.200 | Commercial Sewer Usage | 125,000.00 | 25,000.00 | 100,000.00 | (33,000.00) | 158,000.00 | 113,379.16 | Adjusted tiers to \$5 per 1,000 on first 18,000 gallons used, then \$15 per 1,000 gallons above 18,000 | |
| | 5020.100 | Additional Assessments - Accessibility Water Accessibility | 85,425.00 | 0.00 | 85,425.00 | 85,425.00 | 0.00 | 31.20 | | |
| | 5020.200 | Additional Assessments - Accessibility Sewer Accessibility | 186,660.00 | 0.00 | 186,660.00 | 186,660.00 | 0.00 | 0.00 | | |
| | 5040 | Hook-Ups | 30,000.00 | 0.00 | 30,000.00 | 0.00 | 30,000.00 | 22,850.00 | | |
| | 5825 | Future Capital Development Reven | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 20,000.00 | | |
| Account Classification Total: CHG SVC - Charges for Services | | | \$2,880,774.00 | \$259,119.00 | \$2,621,655.00 | \$1,432,774.00 | \$1,448,000.00 | \$1,377,696.98 | | |
| INT/PEN - Interest & Penalties | | | | | | | | | | |
| | 4710 | Penalty/Fees | 18,000.00 | 0.00 | 18,000.00 | 0.00 | 18,000.00 | 18,342.57 | | |
| Account Classification Total: INT/PEN - Interest & Penalties | | | \$18,000.00 | \$0.00 | \$18,000.00 | \$0.00 | \$18,000.00 | \$18,342.57 | | |
| OTH REV - Other Revenue | | | | | | | | | | |
| | 5042 | Equity Contribution | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (22,636.75) | | |
| | 5850 | Other Revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,740.89 | | |
| Account Classification Total: OTH REV - Other Revenue | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | (\$15,895.86) | | |
| TRNS IN - Transfers In | | | | | | | | | | |
| | 5510 | Transfers From Other Funds | 260,000.00 | 0.00 | 260,000.00 | 60,000.00 | 200,000.00 | 201,955.40 | Payment from Landings for treating wastewater. Increase due to expected flows increasing, resulting in increased payments. | |
| | 5975.100 | Transfers From (To) Reserve | 0.00 | 0.00 | 0.00 | (1,156,569.00) | 1,156,569.00 | 0.00 | | |
| | 5975.200 | Transfers From Other Funds | 138,946.00 | (237,998.00) | 376,944.00 | 138,946.00 | 0.00 | 0.00 | | Transfer from General Fund to cover budgeted deficit |
| Account Classification Total: TRNS IN - Transfers In | | | \$398,946.00 | (\$237,998.00) | \$636,944.00 | (\$957,623.00) | \$1,356,569.00 | \$201,955.40 | | |
| REVENUES Total | | | \$3,297,720.00 | \$21,121.00 | \$3,276,599.00 | \$475,151.00 | \$2,822,569.00 | \$1,582,099.09 | | |

| Worcester County | | | Budget Worksheet Report | | | | | | | |
|--|----------------|--|-------------------------|----------------------|---------------------------|--|---------------------|---------------------|--|---------------------------|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | \$ Variance FY26 Committee vs FY25 Adopted | 2025 Adopted Budget | 2024 Actual Amount | Department Requested Comments | Committee Review Comments |
| EXPENSES | | | | | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | | | | | |
| | 6000.100 | Personnel Services Salaries | 299,481.00 | 2,168.00 | 297,313.00 | 91,993.88 | 207,487.12 | 46,830.91 | | |
| | 6000.200 | Personnel Services Salaries-Support Group | 289,264.00 | (6,641.00) | 295,905.00 | 30,486.02 | 258,777.98 | 391,192.37 | | |
| | 6000.300 | Personnel Services Salaries-Construction | 9,578.00 | 0.00 | 9,578.00 | 5,072.00 | 4,506.00 | 9,235.77 | | |
| | 6000.400 | Personnel Services Overtime Pay | 21,379.00 | 0.00 | 21,379.00 | (4,971.00) | 26,350.00 | 17,345.13 | | |
| | 6010.020 | Benefits Contingency | 242.00 | 0.00 | 242.00 | 46.00 | 196.00 | 0.00 | | |
| | 6010.025 | Benefits Deferred Comp Match | 2,220.00 | 0.00 | 2,220.00 | 0.00 | 2,220.00 | 0.00 | | |
| | 6010.030 | Benefits Hospitalization Insurance | 151,300.00 | 23,557.00 | 127,743.00 | 39,503.92 | 111,796.08 | 0.00 | | |
| | 6010.050 | Benefits Retirement | 81,677.00 | 0.00 | 81,677.00 | 28,109.00 | 53,568.00 | 0.00 | | |
| | 6010.060 | Benefits Social Security Taxes | 47,407.00 | 1,426.00 | 45,981.00 | 13,846.67 | 33,560.33 | 0.00 | | |
| | 6010.070 | Benefits Unemployment Insurance | 241.00 | 0.00 | 241.00 | 45.00 | 196.00 | 0.00 | | |
| | 6010.090 | Benefits Workmans Compensation Ins | 12,709.00 | 611.00 | 12,098.00 | 5,916.00 | 6,793.00 | 0.00 | | |
| | 6010.100 | Benefits Fica & Fringe Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 208,226.38 | | |
| | 6010.120 | Benefits Long Term Disability | 906.00 | 0.00 | 906.00 | 173.00 | 733.00 | 0.00 | | |
| | 6010.130 | Benefits Life Insurance | 1,027.00 | 0.00 | 1,027.00 | 196.00 | 831.00 | 0.00 | | |
| | 6010.140 | Benefits FSA & PSA Admin and EAP Program | 1,111.00 | 0.00 | 1,111.00 | 211.00 | 900.00 | 0.00 | | |
| | 6010.150 | Benefits Retirement Administration Fee | 1,160.00 | 0.00 | 1,160.00 | 221.00 | 939.00 | 0.00 | | |
| | 6010.900 | Benefits OPEB contribution | 28,976.00 | 0.00 | 28,976.00 | 17,882.00 | 11,094.00 | 34,228.80 | | |
| Account Classification Total: PERS SVCS - Personnel Services | | | \$948,678.00 | \$21,121.00 | \$927,557.00 | \$228,730.49 | \$719,947.51 | \$707,059.36 | | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | | | |
| | 6100.010 | Administrative Expense Administrative Expenses | 23,637.00 | 0.00 | 23,637.00 | 20,487.00 | 3,150.00 | 20,182.60 | Based on historical spending | |
| | 6110.060 | Supplies & Equipment Chemicals | 450,000.00 | 0.00 | 450,000.00 | 250,000.00 | 200,000.00 | 381,232.75 | Based on historical spending, rising chemical costs, and the increased flows from Landings resulting in additional treatment | |
| | 6110.090 | Supplies & Equipment Computers & Printers | 0.00 | 0.00 | 0.00 | (128.00) | 128.00 | 0.00 | | |
| | 6110.340 | Supplies & Equipment Safety Program Equipment | 3,806.00 | 0.00 | 3,806.00 | (34.00) | 3,840.00 | 2,843.35 | New required life rings | |
| | 6110.390 | Supplies & Equipment Small Equipment | 608.00 | 0.00 | 608.00 | (12,590.00) | 13,198.00 | 1,782.26 | Decrease based on historical trend in spending. | |
| | 6110.420 | Supplies & Equipment Tools & Supplies | 5,630.00 | 0.00 | 5,630.00 | 630.00 | 5,000.00 | 3,835.13 | | |
| | 6130.045 | Equipment Maintenance Other Equipment Maint/Repair | 3,022.00 | 0.00 | 3,022.00 | 3,022.00 | 0.00 | 0.00 | | |
| | 6130.055 | Equipment Maintenance Roads Management System | 6,422.00 | 0.00 | 6,422.00 | 6,422.00 | 0.00 | 0.00 | To allocate iWorks System and Neptune Software from Support | |
| | 6130.060 | Equipment Maintenance Software Licensing | 3,087.00 | 0.00 | 3,087.00 | 3,087.00 | 0.00 | 0.00 | Annual Brightly Software payment. | |
| | 6150.050 | Uniforms & Personal Equipment Uniforms | 2,124.00 | 0.00 | 2,124.00 | (116.00) | 2,240.00 | 2,293.61 | | |
| | 6200.010 | Other Supplies & Materials Lab Testing | 30,000.00 | 0.00 | 30,000.00 | 20,000.00 | 10,000.00 | 15,364.00 | New required PFAS testing and choliform testing | |
| | 6200.020 | Other Supplies & Materials Materials | 5,756.00 | 0.00 | 5,756.00 | 5,756.00 | 0.00 | 0.00 | | |
| | 6200.030 | Other Supplies & Materials Testing Supplies | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 10,000.00 | 6,973.09 | | |
| Account Classification Total: SUPP & MAT - Supplies & Materials | | | \$544,092.00 | \$0.00 | \$544,092.00 | \$296,536.00 | \$247,556.00 | \$434,506.79 | | |

| Worcester County | | | Budget Worksheet Report | | | | | | | |
|---|----------------|--|-------------------------|----------------------|---------------------------|--|---------------------|--------------------|--|---------------------------|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | \$ Variance FY26 Committee vs FY25 Adopted | 2025 Adopted Budget | 2024 Actual Amount | Department Requested Comments | Committee Review Comments |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | | |
| | 6500.010 | Systems Maintenance Collection System Maintenance | 45,000.00 | 0.00 | 45,000.00 | 5,000.00 | 40,000.00 | 41,959.46 | Based on historical spending | |
| | 6500.020 | Systems Maintenance Water Plant/System Maint | 146,000.00 | 0.00 | 146,000.00 | 0.00 | 146,000.00 | 121,693.04 | | |
| | 6500.030 | Systems Maintenance Wastewater Treatment Plant Maint | 200,000.00 | 0.00 | 200,000.00 | 60,000.00 | 140,000.00 | 150,705.94 | New blowers for treatment | |
| | 6500.040 | Systems Maintenance WWW Paving | 5,000.00 | 0.00 | 5,000.00 | 1,000.00 | 4,000.00 | 2,382.00 | To cover any paving repairs that could happen during the year | |
| | 6500.070 | Systems Maintenance Contractor Water Install/Repair | 20,000.00 | 0.00 | 20,000.00 | 0.00 | 20,000.00 | 21,460.00 | | |
| | 6500.075 | Systems Maintenance Contractor Sewer Install/Repair | 20,000.00 | 0.00 | 20,000.00 | 0.00 | 20,000.00 | 18,525.00 | | |
| | 6530.100 | Consulting Services Professional Fees | 15,179.00 | 0.00 | 15,179.00 | 6,779.00 | 8,400.00 | 2,625.00 | Required Water Resiliency Study for Assateague Point, Landings, and Mystic Harbour | |
| | 6540.090 | Vehicle Operating Expenses Vehicle/Equip - Support Group | 39,102.00 | 0.00 | 39,102.00 | (34,978.00) | 74,080.00 | 42,228.15 | | |
| | 6550.020 | Building Site Expenses Buildings & Grounds Maintenance | 55,718.00 | 0.00 | 55,718.00 | 40,718.00 | 15,000.00 | 26,753.89 | To replace/repair HVAC, and perform additional painting and cleaning | |
| | 6550.060 | Building Site Expenses Electricity | 260,000.00 | 0.00 | 260,000.00 | 10,000.00 | 250,000.00 | 250,794.62 | Based on historical spending and anticipated rise in utility costs | |
| | 6550.120 | Building Site Expenses Heating Propane | 3,600.00 | 0.00 | 3,600.00 | 3,600.00 | 0.00 | 0.00 | Account opened up to charge propane expense to. Not an increase - moved from account 6550.020. | |
| | 6550.140 | Building Site Expenses Internet Access | 2,195.00 | 0.00 | 2,195.00 | 2,195.00 | 0.00 | 0.00 | Account opened to charge internet expenses to. Not an increase - moved from account 6550.270 | |
| | 6550.180 | Building Site Expenses Pest Control/Termite Insp | 682.00 | 0.00 | 682.00 | 682.00 | 0.00 | 0.00 | | |
| | 6550.270 | Building Site Expenses Telephone | 6,389.00 | 0.00 | 6,389.00 | (1,441.00) | 7,830.00 | 5,702.90 | | |
| | 6550.280 | Building Site Expenses Tipping Fees | 75,189.00 | 0.00 | 75,189.00 | 75,189.00 | 0.00 | 0.00 | Based on anticipated increase sludge hauling and Construction Tipping Fees Allocation | |
| | 6700.100 | Other Maint. & Svcs Payment to Sewer Utility | 250,000.00 | 0.00 | 250,000.00 | 50,000.00 | 200,000.00 | 183,000.00 | To cover payment to Ocean City for wastewater treatment | |
| | 6700.150 | Other Maint. & Svcs Payment to Water Utility Effluen | 40,000.00 | 0.00 | 40,000.00 | 0.00 | 40,000.00 | 50,809.65 | | |
| | 6700.400 | Other Maint. & Svcs State Waste Water Sludge Fees | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 458.80 | | |
| | 6700.500 | Other Maint. & Svcs Water & Wastewater Construction | 0.00 | 0.00 | 0.00 | (29,544.00) | 29,544.00 | 2,530.64 | | |
| | 6700.650 | Other Maint. & Svcs Tipping Fees | 0.00 | 0.00 | 0.00 | (25,000.00) | 25,000.00 | 68,720.40 | | |
| Account Classification Total: MAINT & SVCS - Maintenance & Services | | | \$1,185,054.00 | \$0.00 | \$1,185,054.00 | \$164,200.00 | \$1,020,854.00 | \$990,349.49 | | |

| Worcester County | | | Budget Worksheet Report | | | | | | | |
|---|----------------|---|-------------------------|----------------------|---------------------------|--|---------------------|--------------------|--|---------------------------|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | \$ Variance FY26 Committee vs FY25 Adopted | 2025 Adopted Budget | 2024 Actual Amount | Department Requested Comments | Committee Review Comments |
| OTHR CHGS - Other Charges | | | | | | | | | | |
| | 7000.060 | Travel, Training & Expense Educational Training | 1,899.00 | 0.00 | 1,899.00 | (213.00) | 2,112.00 | 1,980.45 | | |
| | 7170.100 | Benefits & Insurance Property & Liability Insurance | 51,850.00 | 0.00 | 51,850.00 | 33,850.00 | 18,000.00 | 27,399.29 | Historical based on new allocation method and a 10% increase per Budget Officer. | |
| | 7200.010 | Bond & Interest Expense Interest Expense | 5,210.00 | 0.00 | 5,210.00 | 5,210.00 | 0.00 | 0.00 | Intergovernmental loan interest payment | |
| Account Classification Total: OTHR CHGS - Other Charges | | | \$58,959.00 | \$0.00 | \$58,959.00 | \$38,847.00 | \$20,112.00 | \$29,379.74 | | |
| INTFND CHGS - Interfund Charges | | | | | | | | | | |
| | 8010.030 | Interfund Treasurer's Support - Salary | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 23,376.74 | | |
| | 8010.040 | Interfund Treasurer's Support - Fringe | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11,622.91 | | |
| | 8010.050 | Interfund Public Works & Admin - Benefits | 0.00 | 0.00 | 0.00 | (9,099.00) | 9,099.00 | 23,631.73 | Decrease due to Position Budgeting automatically allocating these expenses to salaries. | |
| | 8010.060 | Interfund Public Works & Admin - Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 47,529.62 | | |
| Account Classification Total: INTFND CHGS - Interfund Charges | | | \$0.00 | \$0.00 | \$0.00 | (\$9,099.00) | \$9,099.00 | \$106,161.00 | | |
| CAP EQ - Capital Equipment | | | | | | | | | | |
| | 9010 | Capital Equipment | 330,937.00 | 0.00 | 330,937.00 | (344,063.00) | 675,000.00 | 0.00 | Drying beds repairs requested for \$70,000. Membrane replacement plan being requested for \$54,000. Radio Read Meters Inter-Gov Loan repayment of \$8,000. Skid Steer Lease of \$22,000. Increase from Support and Construction allocation of Capital Equipment. | |
| | 9010.080 | Capital Equipment Construction Projects | 230,000.00 | 0.00 | 230,000.00 | 100,000.00 | 130,000.00 | 0.00 | SCADA panel for Station F Security fence and alarm for plant | |
| | 9100.010 | Depreciation Depreciation Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 641,888.38 | | |
| Account Classification Total: CAP EQ - Capital Equipment | | | \$560,937.00 | \$0.00 | \$560,937.00 | (\$244,063.00) | \$805,000.00 | \$641,888.38 | | |
| | | EXPENSES Total | \$3,297,720.00 | \$21,121.00 | \$3,276,599.00 | \$475,151.49 | \$2,822,568.51 | \$2,909,344.76 | | |
| | | | | | | | | | | |
| | Fund REVENUE | Total: 545 - Mystic Harbour | \$3,297,720.00 | \$21,121.00 | \$3,276,599.00 | \$475,151.00 | \$2,822,569.00 | \$1,582,099.09 | | |
| | Fund EXPENSE | Total: 545 - Mystic Harbour | \$3,297,720.00 | \$21,121.00 | \$3,276,599.00 | \$475,151.49 | \$2,822,568.51 | \$2,909,344.76 | | |
| | | Fund Total: 545 - Mystic Harbour | \$0.00 | \$0.00 | \$0.00 | (\$0.49) | \$0.49 | (\$1,327,245.67) | | |

Worcester County Newark

| | 2026 Committee Review | Committee Adjustment | Overall FY26 Committee Variance \$ vs FY25 Adopted | Overall FY26 Committee Variance % vs FY25 Adopted | 2026 Department Requested | 2025 Adopted Budget | 2024 Actual Amount | 2023 Actual Amount |
|---------------------------------------|-----------------------------|-------------------------|--|---|---------------------------------|------------------------|-----------------------|-----------------------|
| Fund: 550 Newark | | | | | | | | |
| Revenue | | | | | | | | |
| CHG SVC - Charges for Services | \$232,960.00 | (\$22,950.00) | \$65,920.00 | 39% | \$255,910.00 | \$167,040.00 | \$176,536.70 | \$164,347.71 |
| INT/PEN - Interest & Penalties | \$3,000.00 | \$0.00 | \$500.00 | 20% | \$3,000.00 | \$2,500.00 | \$22,655.99 | \$3,814.97 |
| MISC - Miscellaneous | \$76,539.00 | \$0.00 | \$50,344.00 | 192% | \$76,539.00 | \$26,195.00 | \$33,112.10 | \$25,681.24 |
| OTH REV - Other Revenue | \$400.00 | \$0.00 | (\$2,600.00) | -87% | \$400.00 | \$3,000.00 | \$16,796.11 | \$325.94 |
| TRNS IN - Transfers In | \$98,969.00 | \$46,765.00 | \$72,954.00 | 280% | \$52,204.00 | \$26,015.00 | \$0.00 | \$0.00 |
| DEBT SRV REV - Debt Service Revenue | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Revenue Totals | \$411,868.00 | \$23,815.00 | \$187,118.00 | 83% | \$388,053.00 | \$224,750.00 | \$249,100.90 | \$194,169.86 |
| Expenditures | | | | | | | | |
| PERS SVCS - Personnel Services | \$193,485.00 | \$415.00 | \$41,851.96 | 28% | \$193,070.00 | \$151,633.04 | \$190,008.68 | \$148,142.67 |
| SUPP & MAT - Supplies & Materials | \$56,036.00 | \$23,400.00 | \$41,778.00 | 293% | \$32,636.00 | \$14,258.00 | \$14,391.65 | \$12,454.62 |
| MAINT & SVCS - Maintenance & Services | \$135,173.00 | \$0.00 | \$78,813.00 | 140% | \$135,173.00 | \$56,360.00 | \$68,466.51 | \$69,416.64 |
| OTHR CHGS - Other Charges | \$7,778.00 | \$0.00 | \$5,981.00 | 332% | \$7,778.00 | \$1,797.00 | \$2,233.91 | \$1,799.34 |
| INTFND CHGS - Interfund Charges | \$0.00 | \$0.00 | (\$701.00) | -100% | \$0.00 | \$701.00 | \$6,854.71 | \$6,463.90 |
| CAP EQ - Capital Equipment | \$19,396.00 | \$0.00 | \$19,396.00 | | \$19,396.00 | \$0.00 | \$98,622.84 | \$98,622.84 |
| Expenditure Totals | \$411,868.00 | \$23,815.00 | \$187,118.96 | 0 | \$388,053.00 | \$224,749.04 | \$380,578.30 | \$336,900.01 |
| Fund Total: Newark | \$0.00 | \$0.00 | (\$0.96) | 0 | \$0.00 | \$0.96 | (\$131,477.40) | (\$142,730.15) |

| Worcester County | | | Budget Worksheet Report | | | | | | | |
|--|----------------|--|-------------------------|----------------------|---------------------------|--|---------------------|--------------------|--|--|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | \$ Variance FY26 Committee vs FY25 Adopted | 2025 Adopted Budget | 2024 Actual Amount | Department Requested Comments | Committee Review Comments |
| Fund: 550 - Newark | | | | | | | | | | |
| REVENUES | | | | | | | | | | |
| CHG SVC - Charges for Services | | | | | | | | | | |
| | 5000.100 | Domestic Water Service | 42,560.00 | (36,480.00) | 79,040.00 | (13,288.00) | 55,848.00 | 57,615.00 | Increased rate from \$240 per EDU to \$310 | Decreased rate from \$310 per EDU to \$280 per EDU and allocated 25/75 water/sewer split to be consistent with other service areas |
| | 5000.200 | Domestic Water Usage | 4,000.00 | 0.00 | 4,000.00 | (7,000.00) | 11,000.00 | 12,646.73 | Decreased usage tier from \$7 per 1,000 gallons over 3,000 gallons to \$5 per 1,000 gallons over 3,000 gallons | |
| | 5005.100 | Commercial Water Service | 10,080.00 | (8,640.00) | 18,720.00 | 4,000.00 | 6,080.00 | 5,720.00 | | Decreased rate from \$310 per EDU to \$280 per EDU and allocated 25/75 water/sewer split to be consistent with other service areas |
| | 5005.200 | Commercial Water Usage | 800.00 | 0.00 | 800.00 | (3,200.00) | 4,000.00 | 1,535.03 | Increased usage tier from \$14 per 1,000 gallons over 3,000 gallons to \$15 per 1,000 gallons over 3,000 gallons | |
| | 5010.100 | Domestic Sewer Service | 100,800.00 | 14,400.00 | 86,400.00 | 48,948.00 | 51,852.00 | 53,475.00 | Increased rate from \$240 per EDU to \$310 | Decreased rate from \$310 per EDU to \$280 per EDU and allocated 25/75 water/sewer split to be consistent with other service areas |
| | 5010.200 | Domestic Sewer Usage | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 10,000.00 | 11,680.81 | Decreased usage tier from \$7 per 1,000 gallons over 3,000 gallons to \$5 per 1,000 gallons over 3,000 gallons | |
| | 5015.100 | Commercial Sewer Service | 57,960.00 | 8,280.00 | 49,680.00 | 32,700.00 | 25,260.00 | 25,740.00 | Increased rate from \$240 per EDU to \$310 | Decreased rate from \$310 per EDU to \$280 per EDU and allocated 25/75 water/sewer split to be consistent with other service areas |
| | 5015.200 | Commercial Sewer Usage | 2,000.00 | 0.00 | 2,000.00 | (1,000.00) | 3,000.00 | 2,174.13 | Increased usage tier from \$14 per 1,000 gallons over 3,000 gallons to \$15 per 1,000 gallons over 3,000 gallons | |
| | 5020.100 | Additional Assessments - Accessibility Water Accessibility | 476.00 | (51.00) | 527.00 | 476.00 | 0.00 | 0.00 | | Decreased Accessibility fee from \$264 per EDU to \$238 |
| | 5020.200 | Additional Assessments - Accessibility Sewer Accessibility | 4,284.00 | (459.00) | 4,743.00 | 4,284.00 | 0.00 | 0.00 | Charging Accessibility at \$264 per EDU | Decreased Accessibility fee from \$264 per EDU to \$238 |
| | 5040 | Hook-Ups | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,150.00 | | |
| | 5825 | Future Capital Development Reven | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,800.00 | | |
| Account Classification Total: CHG SVC - Charges for Services | | | \$232,960.00 | (\$22,950.00) | \$255,910.00 | \$65,920.00 | \$167,040.00 | \$176,536.70 | | |
| INT/PEN - Interest & Penalties | | | | | | | | | | |
| | 4700 | Interest On Investments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 18,795.81 | | |
| | 4710 | Penalty/Fees | 3,000.00 | 0.00 | 3,000.00 | 500.00 | 2,500.00 | 3,860.18 | | |
| Account Classification Total: INT/PEN - Interest & Penalties | | | \$3,000.00 | \$0.00 | \$3,000.00 | \$500.00 | \$2,500.00 | \$22,655.99 | | |
| MISC - Miscellaneous | | | | | | | | | | |
| | 4270 | Rents-Tower Site/Contrib & Donat | 76,539.00 | 0.00 | 76,539.00 | 50,344.00 | 26,195.00 | 33,112.10 | Verizon and T-Mobile Tower Lease Payments | |
| Account Classification Total: MISC - Miscellaneous | | | \$76,539.00 | \$0.00 | \$76,539.00 | \$50,344.00 | \$26,195.00 | \$33,112.10 | | |
| OTH REV - Other Revenue | | | | | | | | | | |
| | 5042 | Equity Contribution | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 16,312.00 | | |
| | 5850 | Other Revenue | 400.00 | 0.00 | 400.00 | (2,600.00) | 3,000.00 | 484.11 | | |
| Account Classification Total: OTH REV - Other Revenue | | | \$400.00 | \$0.00 | \$400.00 | (\$2,600.00) | \$3,000.00 | \$16,796.11 | | |
| TRNS IN - Transfers In | | | | | | | | | | |
| | 5975.100 | Transfers From (To) Reserve | 0.00 | 0.00 | 0.00 | (26,015.00) | 26,015.00 | 0.00 | | |
| | 5975.200 | Transfers From Other Funds | 98,969.00 | 46,765.00 | 52,204.00 | 98,969.00 | 0.00 | 0.00 | | Transfer from General Fund to cover budgeted deficit |
| Account Classification Total: TRNS IN - Transfers In | | | \$98,969.00 | \$46,765.00 | \$52,204.00 | \$72,954.00 | \$26,015.00 | \$0.00 | | |
| REVENUES Total | | | \$411,868.00 | \$23,815.00 | \$388,053.00 | \$187,118.00 | \$224,750.00 | \$249,100.90 | | |

| Worcester County | | | Budget Worksheet Report | | | | | | | |
|---|----------------|--|-------------------------|----------------------|---------------------------|--|---------------------|--------------------|---|---|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | \$ Variance FY26 Committee vs FY25 Adopted | 2025 Adopted Budget | 2024 Actual Amount | Department Requested Comments | Committee Review Comments |
| EXPENSES | | | | | | | | | | |
| PERS SVCS - Personnel Services | | | | | | | | | | |
| | 6000.100 | Personnel Services Salaries | 50,597.00 | 523.00 | 50,074.00 | 26,710.06 | 23,886.94 | 11,920.50 | | |
| | 6000.200 | Personnel Services Salaries-Support Group | 70,180.00 | (3,844.00) | 74,024.00 | (8,993.00) | 79,173.00 | 110,258.85 | | |
| | 6000.300 | Personnel Services Salaries-Construction | 1,647.00 | 0.00 | 1,647.00 | 1,528.00 | 119.00 | 1,848.30 | | |
| | 6000.400 | Personnel Services Overtime Pay | 6,102.00 | 0.00 | 6,102.00 | 3,452.00 | 2,650.00 | 4,867.14 | | |
| | 6010.020 | Benefits Contingency | 49.00 | 0.00 | 49.00 | 4.00 | 45.00 | 0.00 | | |
| | 6010.025 | Benefits Deferred Comp Match | 205.00 | 0.00 | 205.00 | 0.00 | 205.00 | 0.00 | | |
| | 6010.030 | Benefits Hospitalization Insurance | 28,138.00 | 3,370.00 | 24,768.00 | 7,383.78 | 20,754.22 | 0.00 | | |
| | 6010.050 | Benefits Retirement | 16,716.00 | 0.00 | 16,716.00 | 4,528.00 | 12,188.00 | 0.00 | | |
| | 6010.060 | Benefits Social Security Taxes | 9,832.00 | 241.00 | 9,591.00 | 2,006.12 | 7,825.88 | 0.00 | | |
| | 6010.070 | Benefits Unemployment Insurance | 49.00 | 0.00 | 49.00 | 4.00 | 45.00 | 0.00 | | |
| | 6010.090 | Benefits Workmans Compensation Ins | 2,601.00 | 125.00 | 2,476.00 | 1,055.00 | 1,546.00 | 0.00 | | |
| | 6010.100 | Benefits Fica & Fringe Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 55,492.74 | | |
| | 6010.120 | Benefits Long Term Disability | 185.00 | 0.00 | 185.00 | 18.00 | 167.00 | 0.00 | | |
| | 6010.130 | Benefits Life Insurance | 210.00 | 0.00 | 210.00 | 21.00 | 189.00 | 0.00 | | |
| | 6010.140 | Benefits FSA & PSA Admin and EAP Program | 227.00 | 0.00 | 227.00 | 22.00 | 205.00 | 0.00 | | |
| | 6010.150 | Benefits Retirement Administration Fee | 237.00 | 0.00 | 237.00 | 23.00 | 214.00 | 0.00 | | |
| | 6010.900 | Benefits OPEB contribution | 6,510.00 | 0.00 | 6,510.00 | 4,090.00 | 2,420.00 | 5,621.15 | | |
| Account Classification Total: PERS SVCS - Personnel Services | | | \$193,485.00 | \$415.00 | \$193,070.00 | \$41,851.96 | \$151,633.04 | \$190,008.68 | | |
| SUPP & MAT - Supplies & Materials | | | | | | | | | | |
| | 6100.010 | Administrative Expense Administrative Expenses | 2,329.00 | 0.00 | 2,329.00 | 2,089.00 | 240.00 | 1,614.31 | Based on historical spending | |
| | 6110.060 | Supplies & Equipment Chemicals | 8,000.00 | 0.00 | 8,000.00 | 3,000.00 | 5,000.00 | 6,476.83 | Based on historical spending and anticipated rise in costs | |
| | 6110.090 | Supplies & Equipment Computers & Printers | 0.00 | 0.00 | 0.00 | (18.00) | 18.00 | 0.00 | | |
| | 6110.340 | Supplies & Equipment Safety Program Equipment | 2,589.00 | 0.00 | 2,589.00 | 2,049.00 | 540.00 | 488.71 | New required life rings | |
| | 6110.390 | Supplies & Equipment Small Equipment | 197.00 | 0.00 | 197.00 | (1,948.00) | 2,145.00 | 502.34 | Decrease based on historical trend in spending. | |
| | 6110.420 | Supplies & Equipment Tools & Supplies | 145.00 | 0.00 | 145.00 | 145.00 | 0.00 | 0.00 | | |
| | 6130.045 | Equipment Maintenance Other Equipment Maint/Repair | 999.00 | 0.00 | 999.00 | 999.00 | 0.00 | 0.00 | | |
| | 6130.055 | Equipment Maintenance Roads Management System | 637.00 | 0.00 | 637.00 | 637.00 | 0.00 | 0.00 | To allocate iWorks System and Neptune Software from Support | |
| | 6130.060 | Equipment Maintenance Software Licensing | 844.00 | 0.00 | 844.00 | 844.00 | 0.00 | 0.00 | | |
| | 6150.050 | Uniforms & Personal Equipment Uniforms | 692.00 | 0.00 | 692.00 | 377.00 | 315.00 | 646.46 | | |
| | 6200.010 | Other Supplies & Materials Lab Testing | 36,700.00 | 23,400.00 | 13,300.00 | 31,400.00 | 5,300.00 | 4,663.00 | New required PFAS testing | MDE issued new permits that go into effect for FY26 that contain additional PFAS testing. 18 PFAS samples added to the wastewater treatment plant discharge permit. |
| | 6200.020 | Other Supplies & Materials Materials | 1,904.00 | 0.00 | 1,904.00 | 1,904.00 | 0.00 | 0.00 | Based on new Support and Construction allocation method | |
| | 6200.030 | Other Supplies & Materials Testing Supplies | 1,000.00 | 0.00 | 1,000.00 | 300.00 | 700.00 | 0.00 | | |
| Account Classification Total: SUPP & MAT - Supplies & Materials | | | \$56,036.00 | \$23,400.00 | \$32,636.00 | \$41,778.00 | \$14,258.00 | \$14,391.65 | | |

| Worcester County | | | Budget Worksheet Report | | | | | | | |
|---|----------------|--|-------------------------|----------------------|---------------------------|--|---------------------|--------------------|---|---------------------------|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | \$ Variance FY26 Committee vs FY25 Adopted | 2025 Adopted Budget | 2024 Actual Amount | Department Requested Comments | Committee Review Comments |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | | |
| | 6500.010 | Systems Maintenance Collection System Maintenance | 9,200.00 | 0.00 | 9,200.00 | 7,500.00 | 1,700.00 | 2,102.25 | To cover 1 replacement pump | |
| | 6500.020 | Systems Maintenance Water Plant/System Maint | 15,000.00 | 0.00 | 15,000.00 | 5,000.00 | 10,000.00 | 14,284.07 | Historical spending and increase in new meters | |
| | 6500.030 | Systems Maintenance Wastewater Treatment Plant Maint | 12,000.00 | 0.00 | 12,000.00 | 2,500.00 | 9,500.00 | 7,089.67 | Historical spending and anticipated increase in maintenance | |
| | 6500.040 | Systems Maintenance WWW Paving | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 174.00 | | |
| | 6500.070 | Systems Maintenance Contractor Water Install/Repair | 4,500.00 | 0.00 | 4,500.00 | 1,500.00 | 3,000.00 | 6,000.00 | To cover 3 install/repairs that could happen during the year | |
| | 6530.100 | Consulting Services Professional Fees | 60,315.00 | 0.00 | 60,315.00 | 59,675.00 | 640.00 | 439.40 | Pipe inspection services | |
| | 6540.090 | Vehicle Operating Expenses Vehicle/Equip - Support Group | 12,474.00 | 0.00 | 12,474.00 | 1,456.00 | 11,018.00 | 11,848.30 | Based on historical spending and allocations | |
| | 6550.020 | Building Site Expenses Buildings & Grounds Maintenance | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 4,655.43 | | |
| | 6550.060 | Building Site Expenses Electricity | 20,000.00 | 0.00 | 20,000.00 | 4,000.00 | 16,000.00 | 20,936.70 | Based on historical spending and anticipated rising utility costs | |
| | 6550.270 | Building Site Expenses Telephone | 640.00 | 0.00 | 640.00 | 92.00 | 548.00 | 430.25 | | |
| | 6550.280 | Building Site Expenses Tipping Fees | 44.00 | 0.00 | 44.00 | 44.00 | 0.00 | 0.00 | | |
| | 6700.500 | Other Maint. & Svcs Water & Wastewater Construction | 0.00 | 0.00 | 0.00 | (2,954.00) | 2,954.00 | 506.44 | | |
| Account Classification Total: MAINT & SVCS - Maintenance & Services | | | \$135,173.00 | \$0.00 | \$135,173.00 | \$78,813.00 | \$56,360.00 | \$68,466.51 | | |
| OTHR CHGS - Other Charges | | | | | | | | | | |
| | 7000.060 | Travel, Training & Expense Educational Training | 628.00 | 0.00 | 628.00 | 331.00 | 297.00 | 558.20 | | |
| | 7170.100 | Benefits & Insurance Property & Liability Insurance | 6,300.00 | 0.00 | 6,300.00 | 4,800.00 | 1,500.00 | 1,675.71 | Historical based on new allocation method and a 10% increase per Budget Officer. | |
| | 7200.010 | Bond & Interest Expense Interest Expense | 850.00 | 0.00 | 850.00 | 850.00 | 0.00 | 0.00 | | |
| Account Classification Total: OTHR CHGS - Other Charges | | | \$7,778.00 | \$0.00 | \$7,778.00 | \$5,981.00 | \$1,797.00 | \$2,233.91 | | |
| INTFND CHGS - Interfund Charges | | | | | | | | | | |
| | 8010.030 | Interfund Treasurer's Support - Salary | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,680.20 | | |
| | 8010.040 | Interfund Treasurer's Support - Fringe | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 835.40 | | |
| | 8010.050 | Interfund Public Works & Admin - Benefits | 0.00 | 0.00 | 0.00 | (701.00) | 701.00 | 1,440.96 | | |
| | 8010.060 | Interfund Public Works & Admin - Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,898.15 | | |
| Account Classification Total: INTFND CHGS - Interfund Charges | | | \$0.00 | \$0.00 | \$0.00 | (\$701.00) | \$701.00 | \$6,854.71 | | |
| CAP EQ - Capital Equipment | | | | | | | | | | |
| | 9010 | Capital Equipment | 19,396.00 | 0.00 | 19,396.00 | 19,396.00 | 0.00 | 0.00 | Intergovernmental loan principal payment and Support and Construction allocation of Capital Equipment | |
| | 9100.010 | Depreciation Depreciation Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 98,622.84 | | |
| Account Classification Total: CAP EQ - Capital Equipment | | | \$19,396.00 | \$0.00 | \$19,396.00 | \$19,396.00 | \$0.00 | \$98,622.84 | | |
| EXPENSES Total | | | \$411,868.00 | \$23,815.00 | \$388,053.00 | \$187,118.96 | \$224,749.04 | \$380,578.30 | | |
| Fund REVENUE Total: 550 - Newark | | | \$411,868.00 | \$23,815.00 | \$388,053.00 | \$187,118.00 | \$224,750.00 | \$249,100.90 | | |
| Fund EXPENSE Total: 550 - Newark | | | \$411,868.00 | \$23,815.00 | \$388,053.00 | \$187,118.96 | \$224,749.04 | \$380,578.30 | | |
| Fund Total: 550 - Newark | | | \$0.00 | \$0.00 | \$0.00 | (\$0.96) | \$0.96 | (\$131,477.40) | | |

Worcester County Ocean Pines

| | 2026 Committee Review | Committee Adjustment | Overall FY26 Committee Variance \$ vs FY25 Adopted | Overall FY26 Committee Variance % vs FY25 Adopted | 2026 Department Requested | 2025 Adopted Budget | 2024 Actual Amount | 2023 Actual Amount |
|---|-----------------------------|-------------------------|--|---|---------------------------------|------------------------|-----------------------|------------------------|
| Fund: 555 Ocean Pines | | | | | | | | |
| Revenue | | | | | | | | |
| LOSS DSP ASTS - Gain/Loss on Disposal of Assets | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$0.00 | \$7,100.00 |
| CHG SVC - Charges for Services | \$9,797,029.00 | (\$1,146,106.00) | \$1,593,589.00 | 19% | \$10,943,135.00 | \$8,203,440.00 | \$8,251,997.50 | \$7,715,893.93 |
| INT/PEN - Interest & Penalties | \$95,000.00 | \$0.00 | \$0.00 | 0% | \$95,000.00 | \$95,000.00 | \$98,846.70 | \$92,338.59 |
| OTH REV - Other Revenue | \$753,500.00 | \$0.00 | \$168,500.00 | 29% | \$753,500.00 | \$585,000.00 | \$1,639,949.40 | \$879,303.33 |
| TRNS IN - Transfers In | (\$251,867.00) | \$1,246,900.00 | (\$613,997.00) | -170% | (\$1,498,767.00) | \$362,130.00 | \$0.00 | \$972,526.98 |
| DEBT SRV REV - Debt Service Revenue | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Revenue Totals | \$10,393,662.00 | \$100,794.00 | \$1,148,092.00 | 12% | \$10,292,868.00 | \$9,245,570.00 | \$9,990,793.60 | \$9,667,162.83 |
| Expenditures | | | | | | | | |
| PERS SVCS - Personnel Services | \$4,881,093.00 | \$86,394.00 | \$260,383.94 | 6% | \$4,794,699.00 | \$4,620,709.06 | \$3,933,646.06 | \$3,814,460.92 |
| SUPP & MAT - Supplies & Materials | \$1,132,399.00 | \$14,400.00 | \$349,227.00 | 45% | \$1,117,999.00 | \$783,172.00 | \$925,826.08 | \$846,714.95 |
| MAINT & SVCS - Maintenance & Services | \$3,034,172.00 | \$0.00 | \$391,761.00 | 15% | \$3,034,172.00 | \$2,642,411.00 | \$2,667,926.89 | \$3,317,597.38 |
| OTHR CHGS - Other Charges | \$158,808.00 | \$0.00 | \$24,820.00 | 19% | \$158,808.00 | \$133,988.00 | \$149,049.11 | \$132,782.81 |
| INTFND CHGS - Interfund Charges | \$0.00 | \$0.00 | (\$40,451.00) | -100% | \$0.00 | \$40,451.00 | \$531,418.19 | \$501,172.22 |
| CAP EQ - Capital Equipment | \$1,187,190.00 | \$0.00 | \$162,352.00 | 16% | \$1,187,190.00 | \$1,024,838.00 | \$1,778,541.79 | \$1,723,309.71 |
| Expenditure Totals | \$10,393,662.00 | \$100,794.00 | \$1,148,092.94 | 0 | \$10,292,868.00 | \$9,245,569.06 | \$9,986,408.12 | \$10,336,037.99 |
| Fund Total: Ocean Pines | \$0.00 | \$0.00 | (\$0.94) | 0 | \$0.00 | \$0.94 | \$4,385.48 | (\$668,875.16) |

| Worcester County | | | Budget Worksheet Report | | | | | | | |
|--|----------------|--|-------------------------|----------------------|---------------------------|--|---------------------|--------------------|--|---|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | \$ Variance FY26 Committee vs FY25 Adopted | 2025 Adopted Budget | 2024 Actual Amount | Department Requested Comments | Committee Review Comments |
| Fund: 555 - Ocean Pines | | | | | | | | | | |
| REVENUES | | | | | | | | | | |
| CHG SVC - Charges for Services | | | | | | | | | | |
| | 5000.100 | Domestic Water Service | 1,770,230.00 | (295,718.00) | 2,065,948.00 | 120,230.00 | 1,650,000.00 | 1,643,987.75 | Increased rate from \$207 per EDU to \$244 | Decreased Water and Sewer from \$244 per EDU to \$209 per EDU |
| | 5000.200 | Domestic Water Usage | 320,000.00 | 85,000.00 | 235,000.00 | 110,000.00 | 210,000.00 | 195,077.98 | Adjusted tiered rates to \$5 per 1,000 gallons on first 18,000 gallons used, and then \$15 per 1,000 gallons used over 18,000 gallons | Updated based on more accurate consumption information |
| | 5005.100 | Commercial Water Service | 120,802.00 | (20,230.00) | 141,032.00 | 52,802.00 | 68,000.00 | 68,538.84 | Adjusted tiered rate structure to flat \$244 per EDU | Decreased Water and Sewer from \$244 per EDU to \$209 per EDU |
| | 5005.200 | Commercial Water Usage | 30,000.00 | 2,000.00 | 28,000.00 | (5,000.00) | 35,000.00 | 28,783.43 | Adjusted tiered rates to \$5 per 1,000 gallons on first 18,000 gallons used, and then \$15 per 1,000 gallons used over 18,000 gallons | Updated based on more accurate consumption information |
| | 5010.100 | Domestic Sewer Service | 5,310,690.00 | (889,350.00) | 6,200,040.00 | 375,690.00 | 4,935,000.00 | 4,934,965.85 | Increased rate from \$207 per EDU to \$244 | Decreased Water and Sewer from \$244 per EDU to \$209 per EDU |
| | 5010.200 | Domestic Sewer Usage | 865,000.00 | 225,000.00 | 640,000.00 | 315,000.00 | 550,000.00 | 512,428.95 | Adjusted tiered rates to \$5 per 1,000 gallons on first 18,000 gallons used, and then \$15 per 1,000 gallons used over 18,000 gallons | Updated based on more accurate consumption information |
| | 5015.100 | Commercial Sewer Service | 474,639.00 | (79,485.00) | 554,124.00 | 275,639.00 | 199,000.00 | 200,245.86 | Adjusted tiered rate structure to flat \$244 per EDU | Decreased Water and Sewer from \$244 per EDU to \$209 per EDU |
| | 5015.200 | Commercial Sewer Usage | 85,000.00 | 3,000.00 | 82,000.00 | (5,000.00) | 90,000.00 | 86,657.69 | Adjusted tiered rates to \$5 per 1,000 gallons on first 18,000 gallons used, and then \$15 per 1,000 gallons used over 18,000 gallons | Updated based on more accurate consumption information |
| | 5020.100 | Additional Assessments - Accessibility Water Accessibility | 84,517.00 | (27,064.00) | 111,581.00 | 84,517.00 | 0.00 | 0.00 | Charging \$207 per EDU sold but not in service | Decreased Accessibility fee from \$207 to \$177.65 |
| | 5020.200 | Additional Assessments - Accessibility Sewer Accessibility | 253,551.00 | (94,259.00) | 347,810.00 | 253,551.00 | 0.00 | 0.00 | Charging \$207 per EDU sold but not in service | Decreased Accessibility fee from \$207 to \$177.65 |
| | 5025 | Transfer from River Run | 65,000.00 | (55,000.00) | 120,000.00 | 5,000.00 | 60,000.00 | 65,682.15 | Increased rate from \$71 per EDU to \$78 | Decreased River Run rate from \$78 to \$73.15 |
| | 5030 | White Horse Park Revenue | 297,600.00 | 0.00 | 297,600.00 | 11,160.00 | 286,440.00 | 286,440.00 | Rate of \$160 x 465 units for a full year. Prior budget was not updated, no increase. | |
| | 5040 | Hook-Ups | 120,000.00 | 0.00 | 120,000.00 | 0.00 | 120,000.00 | 156,589.00 | | |
| | 5825 | Future Capital Development Reven | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 72,600.00 | | |
| Account Classification Total: CHG SVC - Charges for Services | | | \$9,797,029.00 | (\$1,146,106.00) | \$10,943,135.00 | \$1,593,589.00 | \$8,203,440.00 | \$8,251,997.50 | | |
| INT/PEN - Interest & Penalties | | | | | | | | | | |
| | 4710 | Penalty/Fees | 95,000.00 | 0.00 | 95,000.00 | 0.00 | 95,000.00 | 98,846.70 | | |
| Account Classification Total: INT/PEN - Interest & Penalties | | | \$95,000.00 | \$0.00 | \$95,000.00 | \$0.00 | \$95,000.00 | \$98,846.70 | | |
| OTH REV - Other Revenue | | | | | | | | | | |
| | 5042 | Equity Contribution | 81,500.00 | 0.00 | 81,500.00 | (3,500.00) | 85,000.00 | 434,820.72 | | |
| | 5850 | Other Revenue | 642,000.00 | 0.00 | 642,000.00 | 172,000.00 | 470,000.00 | 1,175,128.68 | \$110,000 for treating leachate from Landfill. \$400,000 for anticipated payments from RDF for wastewater treatment. \$132,000 for anticipated payments from RDF for water services. | |
| | 5875 | Rent/Overhead Reimbursement | 30,000.00 | 0.00 | 30,000.00 | 0.00 | 30,000.00 | 30,000.00 | | |
| Account Classification Total: OTH REV - Other Revenue | | | \$753,500.00 | \$0.00 | \$753,500.00 | \$168,500.00 | \$585,000.00 | \$1,639,949.40 | | |
| TRNS IN - Transfers In | | | | | | | | | | |
| | 5975.100 | Transfers From (To) Reserve | (251,867.00) | (80,958.00) | (170,909.00) | (613,997.00) | 362,130.00 | 0.00 | | |
| | 5975.200 | Transfers From Other Funds | 0.00 | 1,327,858.00 | (1,327,858.00) | 0.00 | 0.00 | 0.00 | | |
| Account Classification Total: TRNS IN - Transfers In | | | (\$251,867.00) | \$1,246,900.00 | (\$1,498,767.00) | (\$613,997.00) | \$362,130.00 | \$0.00 | | |
| REVENUES Total | | | \$10,393,662.00 | \$100,794.00 | \$10,292,868.00 | \$1,148,092.00 | \$9,245,570.00 | \$9,990,793.60 | | |

| Worcester County | | | Budget Worksheet Report | | | | | | | |
|--|----------------|--|-------------------------|----------------------|---------------------------|--|---------------------|---------------------|--|---------------------------|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | \$ Variance FY26 Committee vs FY25 Adopted | 2025 Adopted Budget | 2024 Actual Amount | Department Requested Comments | Committee Review Comments |
| EXPENSES | | | | | | | | | | |
| Department: 8001 - Admin | | | | | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | | | | | |
| | 6000.100 | Personnel Services Salaries | 624,941.00 | (954.00) | 625,895.00 | 87,742.00 | 537,199.00 | 191,644.20 | | |
| | 6000.200 | Personnel Services Salaries-Support Group | 48,168.00 | (25.00) | 48,193.00 | 92.00 | 48,076.00 | 26,339.07 | | |
| | 6000.400 | Personnel Services Overtime Pay | 179.00 | 0.00 | 179.00 | 179.00 | 0.00 | 221.54 | | |
| | 6010.020 | Benefits Contingency | 265.00 | 0.00 | 265.00 | (2.00) | 267.00 | 0.00 | | |
| | 6010.025 | Benefits Deferred Comp Match | 2,242.00 | 0.00 | 2,242.00 | 0.00 | 2,242.00 | 0.00 | | |
| | 6010.030 | Benefits Hospitalization Insurance | 94,260.00 | 7,492.00 | 86,768.00 | 4,092.00 | 90,168.00 | 0.00 | | |
| | 6010.050 | Benefits Retirement | 89,544.00 | 0.00 | 89,544.00 | 16,315.00 | 73,229.00 | 0.00 | | |
| | 6010.060 | Benefits Social Security Taxes | 51,068.00 | (70.00) | 51,138.00 | 5,621.00 | 45,447.00 | 0.00 | | |
| | 6010.070 | Benefits Unemployment Insurance | 265.00 | 0.00 | 265.00 | (2.00) | 267.00 | 0.00 | | |
| | 6010.090 | Benefits Workmans Compensation Ins | 13,933.00 | 670.00 | 13,263.00 | 4,647.00 | 9,286.00 | 0.00 | | |
| | 6010.100 | Benefits Fica & Fringe Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 85,010.32 | | |
| | 6010.120 | Benefits Long Term Disability | 993.00 | 0.00 | 993.00 | (10.00) | 1,003.00 | 0.00 | | |
| | 6010.130 | Benefits Life Insurance | 1,126.00 | 0.00 | 1,126.00 | (10.00) | 1,136.00 | 0.00 | | |
| | 6010.140 | Benefits FSA & PSA Admin and EAP Program | 1,219.00 | 0.00 | 1,219.00 | (11.00) | 1,230.00 | 0.00 | | |
| | 6010.150 | Benefits Retirement Administration Fee | 1,272.00 | 0.00 | 1,272.00 | (11.00) | 1,283.00 | 0.00 | | |
| | 6010.900 | Benefits OPEB contribution | 12,727.00 | 0.00 | 12,727.00 | (16,004.00) | 28,731.00 | 8,846.19 | | |
| Account Classification Total: PERS SVCS - Personnel Services | | | \$942,202.00 | \$7,113.00 | \$935,089.00 | \$102,638.00 | \$839,564.00 | \$312,061.32 | | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | | | |
| | 6100.010 | Administrative Expense Administrative Expenses | 87,705.00 | 0.00 | 87,705.00 | 39,705.00 | 48,000.00 | 93,718.74 | Based on historical spending and Support and Construction allocation method | |
| | 6100.190 | Administrative Expense Office Supplies | 3,600.00 | 0.00 | 3,600.00 | 3,600.00 | 0.00 | 0.00 | Account opened to charge office supplies to. Not an increase - moved from account 6100.010 | |
| | 6110.090 | Supplies & Equipment Computers & Printers | 2,100.00 | 0.00 | 2,100.00 | 2,094.00 | 6.00 | 0.00 | Meg Etzler replacement computer per IT | |
| | 6110.280 | Supplies & Equipment Office Furniture | 1,020.00 | 0.00 | 1,020.00 | 1,020.00 | 0.00 | 0.00 | Office furniture for new hire | |
| | 6110.290 | Supplies & Equipment Other Office Equipment | 1,980.00 | 0.00 | 1,980.00 | (20.00) | 2,000.00 | 251.38 | | |
| | 6110.340 | Supplies & Equipment Safety Program Equipment | 2,075.00 | 0.00 | 2,075.00 | 1,883.00 | 192.00 | 1,947.51 | Based on historical spending and Support and Construction allocation method | |
| | 6110.390 | Supplies & Equipment Small Equipment | 78.00 | 0.00 | 78.00 | 78.00 | 0.00 | 0.00 | | |
| | 6130.045 | Equipment Maintenance Other Equipment Maint/Repair | 410.00 | 0.00 | 410.00 | 410.00 | 0.00 | 0.00 | | |
| | 6130.055 | Equipment Maintenance Roads Management System | 30,856.00 | 0.00 | 30,856.00 | 30,856.00 | 0.00 | 0.00 | To allocate iWorks System and Neptune Software from Support | |
| | 6130.060 | Equipment Maintenance Software Licensing | 2,459.00 | 0.00 | 2,459.00 | 2,459.00 | 0.00 | 0.00 | Annual Brightly Software payment. | |
| | 6150.050 | Uniforms & Personal Equipment Uniforms | 18,274.00 | 0.00 | 18,274.00 | 14.00 | 18,260.00 | 22,081.99 | Based on historical spending and Support and Construction allocation method | |
| | 6200.020 | Other Supplies & Materials Materials | 782.00 | 0.00 | 782.00 | 782.00 | 0.00 | 0.00 | | |
| Account Classification Total: SUPP & MAT - Supplies & Materials | | | \$151,339.00 | \$0.00 | \$151,339.00 | \$82,881.00 | \$68,458.00 | \$117,999.62 | | |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | | | |
| | 6530.100 | Consulting Services Professional Fees | 35,275.00 | 0.00 | 35,275.00 | (17,725.00) | 53,000.00 | 16,150.10 | Decrease due to historical trend in spending. | |
| | 6540.020 | Vehicle Operating Expenses Fuel - WC Fleet | 5,000.00 | 0.00 | 5,000.00 | 2,000.00 | 3,000.00 | 4,143.02 | Based on historical spending, Support and Construction allocation method, and anticipated rise in fuel costs | |
| | 6540.090 | Vehicle Operating Expenses Vehicle/Equip - Support Group | 9,692.00 | 0.00 | 9,692.00 | 3,988.00 | 5,704.00 | 8,035.70 | Based on historical spending and Support and Construction allocation method | |
| | 6550.020 | Building Site Expenses Buildings & Grounds Maintenance | 18,611.00 | 0.00 | 18,611.00 | (11,389.00) | 30,000.00 | 27,838.40 | Decrease due to allocating out the following: \$10,360 Pest Control to account 555.8001.6550.020 \$688 Office Cleaning Service to account 555.8001.6550.040 \$341 Custodial Supplies to account 555.8001.6550.050 | |
| | 6550.040 | Building Site Expenses Cleaning Contract | 10,360.00 | 0.00 | 10,360.00 | 10,360.00 | 0.00 | 0.00 | Account opened to charge cleaning contract expenses to. Not an increase - moved from account 6550.020 | |
| | 6550.050 | Building Site Expenses Custodial Supplies | 688.00 | 0.00 | 688.00 | 688.00 | 0.00 | 0.00 | | |
| | 6550.180 | Building Site Expenses Pest Control/Termite Insp | 341.00 | 0.00 | 341.00 | 341.00 | 0.00 | 0.00 | | |
| | 6550.270 | Building Site Expenses Telephone | 11,772.00 | 0.00 | 11,772.00 | 5,672.00 | 6,100.00 | 2,235.16 | 9 air cards for new laptops will add \$4,320 per IT | |
| Account Classification Total: MAINT & SVCS - Maintenance & Services | | | \$91,739.00 | \$0.00 | \$91,739.00 | (\$6,065.00) | \$97,804.00 | \$58,402.38 | | |

| Worcester County | | | Budget Worksheet Report | | | | | | | |
|---|----------------|---|-------------------------|----------------------|---------------------------|--|---------------------|--------------------|---|---------------------------|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | \$ Variance FY26 Committee vs FY25 Adopted | 2025 Adopted Budget | 2024 Actual Amount | Department Requested Comments | Committee Review Comments |
| OTHR CHGS - Other Charges | | | | | | | | | | |
| | 7000.020 | Travel, Training & Expense Board Member Allowance | 3,500.00 | 0.00 | 3,500.00 | 0.00 | 3,500.00 | 2,600.00 | | |
| | 7000.060 | Travel, Training & Expense Educational Training | 2,633.00 | 0.00 | 2,633.00 | 227.00 | 2,406.00 | 871.23 | | |
| | 7000.100 | Travel, Training & Expense Meetings/Conferences/Shows | 355.00 | 0.00 | 355.00 | 355.00 | 0.00 | 0.00 | | |
| | 7170.100 | Benefits & Insurance Property & Liability Insurance | 60,400.00 | 0.00 | 60,400.00 | (49,600.00) | 110,000.00 | 127,122.70 | Decrease due to new allocation method and 10% increase per Budget Officer. | |
| Account Classification Total: OTHR CHGS - Other Charges | | | \$66,888.00 | \$0.00 | \$66,888.00 | (\$49,018.00) | \$115,906.00 | \$130,593.93 | | |
| INTFND CHGS - Interfund Charges | | | | | | | | | | |
| | 8010.030 | Interfund Treasurer's Support - Salary | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 131,494.17 | | |
| | 8010.040 | Interfund Treasurer's Support - Fringe | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 65,378.90 | | |
| | 8010.050 | Interfund Public Works & Admin - Benefits | 0.00 | 0.00 | 0.00 | (40,451.00) | 40,451.00 | 111,097.93 | Decrease due to Position Budgeting automatically allocating these expenses to salaries. | |
| | 8010.060 | Interfund Public Works & Admin - Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 223,447.19 | | |
| Account Classification Total: INTFND CHGS - Interfund Charges | | | \$0.00 | \$0.00 | \$0.00 | (\$40,451.00) | \$40,451.00 | \$531,418.19 | | |
| CAP EQ - Capital Equipment | | | | | | | | | | |
| | 9010 | Capital Equipment | 411,190.00 | 0.00 | 411,190.00 | 393,190.00 | 18,000.00 | 0.00 | Increase due to Support and Construction allocation of Capital Equipment | |
| | 9100.010 | Depreciation Depreciation Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,778,541.79 | | |
| Account Classification Total: CAP EQ - Capital Equipment | | | \$411,190.00 | \$0.00 | \$411,190.00 | \$393,190.00 | \$18,000.00 | \$1,778,541.79 | | |
| Department Total: 8001 - Admin | | | \$1,663,358.00 | \$7,113.00 | \$1,656,245.00 | \$483,175.00 | \$1,180,183.00 | \$2,929,017.23 | | |
| Department: 8002 - Water | | | | | | | | | | |
| PERS SVCS - Personnel Services | | | | | | | | | | |
| | 6000.100 | Personnel Services Salaries | 489,054.00 | 1,015.00 | 488,039.00 | 88,614.10 | 400,439.90 | 384,906.82 | | |
| | 6000.200 | Personnel Services Salaries-Support Group | 36,416.00 | (601.00) | 37,017.00 | (41,013.00) | 77,429.00 | 41,284.63 | | |
| | 6000.300 | Personnel Services Salaries-Construction | 170,163.00 | 0.00 | 170,163.00 | 32,350.00 | 137,813.00 | 221,093.78 | | |
| | 6000.400 | Personnel Services Overtime Pay | 23,108.00 | 0.00 | 23,108.00 | (5,892.00) | 29,000.00 | 18,997.15 | | |
| | 6010.020 | Benefits Contingency | 290.00 | 0.00 | 290.00 | (2.00) | 292.00 | 0.00 | | |
| | 6010.025 | Benefits Deferred Comp Match | 4,501.00 | 0.00 | 4,501.00 | 0.00 | 4,501.00 | 0.00 | | |
| | 6010.030 | Benefits Hospitalization Insurance | 135,817.00 | 11,283.00 | 124,534.00 | 14,883.52 | 120,933.48 | 0.00 | | |
| | 6010.050 | Benefits Retirement | 97,928.00 | 0.00 | 97,928.00 | 17,852.00 | 80,076.00 | 0.00 | | |
| | 6010.060 | Benefits Social Security Taxes | 54,984.00 | 1,799.00 | 53,185.00 | 1,993.93 | 52,990.07 | 0.00 | | |
| | 6010.070 | Benefits Unemployment Insurance | 289.00 | 0.00 | 289.00 | (3.00) | 292.00 | 0.00 | | |
| | 6010.090 | Benefits Workmans Compensation Ins | 15,238.00 | 733.00 | 14,505.00 | 5,084.00 | 10,154.00 | 0.00 | | |
| | 6010.100 | Benefits Fica & Fringe Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 320,002.63 | | |
| | 6010.120 | Benefits Long Term Disability | 1,086.00 | 0.00 | 1,086.00 | (10.00) | 1,096.00 | 0.00 | | |
| | 6010.130 | Benefits Life Insurance | 1,231.00 | 0.00 | 1,231.00 | (12.00) | 1,243.00 | 0.00 | | |
| | 6010.140 | Benefits FSA & PSA Admin and EAP Program | 1,333.00 | 0.00 | 1,333.00 | (12.00) | 1,345.00 | 0.00 | | |
| | 6010.150 | Benefits Retirement Administration Fee | 1,391.00 | 0.00 | 1,391.00 | (12.00) | 1,403.00 | 0.00 | | |
| | 6010.900 | Benefits OPEB contribution | 39,957.00 | 0.00 | 39,957.00 | (50,694.00) | 90,651.00 | 28,745.98 | | |
| Account Classification Total: PERS SVCS - Personnel Services | | | \$1,072,786.00 | \$14,229.00 | \$1,058,557.00 | \$63,127.55 | \$1,009,658.45 | \$1,015,030.99 | | |

| Worcester County | | | Budget Worksheet Report | | | | | | | |
|---|----------------|--|-------------------------|----------------------|---------------------------|--|---------------------|--------------------|---|---------------------------|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | \$ Variance FY26 Committee vs FY25 Adopted | 2025 Adopted Budget | 2024 Actual Amount | Department Requested Comments | Committee Review Comments |
| SUPP & MAT - Supplies & Materials | | | | | | | | | | |
| | 6110.060 | Supplies & Equipment Chemicals | 250,000.00 | 0.00 | 250,000.00 | 25,000.00 | 225,000.00 | 234,457.61 | Based on historical spending and anticipated increase in chemical costs | |
| | 6110.090 | Supplies & Equipment Computers & Printers | 0.00 | 0.00 | 0.00 | (16.00) | 16.00 | 0.00 | | |
| | 6110.340 | Supplies & Equipment Safety Program Equipment | 3,436.00 | 0.00 | 3,436.00 | 956.00 | 2,480.00 | 1,279.04 | | |
| | 6110.390 | Supplies & Equipment Small Equipment | 1,555.00 | 0.00 | 1,555.00 | (6,445.00) | 8,000.00 | 188.09 | Decrease due to historical trend in spending. | |
| | 6110.420 | Supplies & Equipment Tools & Supplies | 10,630.00 | 0.00 | 10,630.00 | 9,130.00 | 1,500.00 | 1,720.91 | Based on historical spending and Support and Construction allocation method | |
| | 6130.045 | Equipment Maintenance Other Equipment Maint/Repair | 517.00 | 0.00 | 517.00 | 517.00 | 0.00 | 0.00 | | |
| | 6150.050 | Uniforms & Personal Equipment Uniforms | 1,943.00 | 0.00 | 1,943.00 | 1,943.00 | 0.00 | 0.00 | | |
| | 6200.010 | Other Supplies & Materials Lab Testing | 50,000.00 | 0.00 | 50,000.00 | 40,000.00 | 10,000.00 | 4,986.00 | New required PFAS testing | |
| | 6200.020 | Other Supplies & Materials Materials | 985.00 | 0.00 | 985.00 | 985.00 | 0.00 | 0.00 | Based on historical spending and Support and Construction allocation method | |
| | 6200.030 | Other Supplies & Materials Testing Supplies | 2,000.00 | 0.00 | 2,000.00 | 1,000.00 | 1,000.00 | 1,888.24 | Based on historical spending | |
| Account Classification Total: SUPP & MAT - Supplies & Materials | | | \$321,066.00 | \$0.00 | \$321,066.00 | \$73,070.00 | \$247,996.00 | \$244,519.89 | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | | |
| | 6500.020 | Systems Maintenance Water Plant/System Maint | 440,000.00 | 0.00 | 440,000.00 | 35,000.00 | 405,000.00 | 476,148.68 | Increase in meter purchases and 5 contact tank inspections | |
| | 6500.040 | Systems Maintenance WWW Paving | 40,000.00 | 0.00 | 40,000.00 | 10,000.00 | 30,000.00 | 38,309.27 | Based on historical spending to cover any paving repairs that could happen during the year | |
| | 6500.070 | Systems Maintenance Contractor Water Install/Repair | 350,000.00 | 0.00 | 350,000.00 | 50,000.00 | 300,000.00 | 258,487.50 | Based on historical spending to cover install/repairs during the year | |
| | 6530.100 | Consulting Services Professional Fees | 85,000.00 | 0.00 | 85,000.00 | 85,000.00 | 0.00 | 0.00 | Required Water Resiliency Study and a Water System Hydraulic Model Study | |
| | 6540.020 | Vehicle Operating Expenses Fuel - WC Fleet | 22,000.00 | 0.00 | 22,000.00 | 0.00 | 22,000.00 | 19,208.25 | | |
| | 6540.030 | Vehicle Operating Expenses Vehicle Maintenance | 12,000.00 | 0.00 | 12,000.00 | 0.00 | 12,000.00 | 13,062.94 | | |
| | 6540.090 | Vehicle Operating Expenses Vehicle/Equip - Support Group | 72,096.00 | 0.00 | 72,096.00 | 62,836.00 | 9,260.00 | 20,068.02 | Based on historical spending and Support and Construction allocation method | |
| | 6550.020 | Building Site Expenses Buildings & Grounds Maintenance | 0.00 | 0.00 | 0.00 | (10,000.00) | 10,000.00 | 14,165.22 | Decrease due to 6550.020 - Heating Propane opened up to charge expenses to | |
| | 6550.060 | Building Site Expenses Electricity | 95,000.00 | 0.00 | 95,000.00 | 15,000.00 | 80,000.00 | 92,831.13 | Based on historical spending and anticipated increase in utility costs | |
| | 6550.120 | Building Site Expenses Heating Propane | 10,000.00 | 0.00 | 10,000.00 | 10,000.00 | 0.00 | 0.00 | Account opened up to charge propane expenses to. Not an increase - moved from account 6550.020 | |
| | 6550.270 | Building Site Expenses Telephone | 1,750.00 | 0.00 | 1,750.00 | (1,750.00) | 3,500.00 | 2,517.65 | | |
| | 6550.280 | Building Site Expenses Tipping Fees | 62,739.00 | 0.00 | 62,739.00 | 62,739.00 | 0.00 | 0.00 | Account opened to charge tipping fees expenses to. Not an increase - moved from account 6500.020 | |
| | 6700.500 | Other Maint. & Svcs Water & Wastewater Construction | 0.00 | 0.00 | 0.00 | (89,518.00) | 89,518.00 | 60,580.71 | | |
| Account Classification Total: MAINT & SVCS - Maintenance & Services | | | \$1,190,585.00 | \$0.00 | \$1,190,585.00 | \$229,307.00 | \$961,278.00 | \$995,379.37 | | |
| OTHR CHGS - Other Charges | | | | | | | | | | |
| | 7000.060 | Travel, Training & Expense Educational Training | 4,325.00 | 0.00 | 4,325.00 | 61.00 | 4,264.00 | 4,838.40 | | |
| | 7200.010 | Bond & Interest Expense Interest Expense | 73,750.00 | 0.00 | 73,750.00 | 73,750.00 | 0.00 | 0.00 | Intergovernmental loan interest payment | |
| Account Classification Total: OTHR CHGS - Other Charges | | | \$78,075.00 | \$0.00 | \$78,075.00 | \$73,811.00 | \$4,264.00 | \$4,838.40 | | |
| CAP EQ - Capital Equipment | | | | | | | | | | |
| | 9010 | Capital Equipment | 165,000.00 | 0.00 | 165,000.00 | (51,838.00) | 216,838.00 | 0.00 | \$115,000 for Radio Read Meter Inter-Gov Loan Principal repayment \$30,000 requested to replace blue tubing \$20,000 requested for stainless tank | |
| Account Classification Total: CAP EQ - Capital Equipment | | | \$165,000.00 | \$0.00 | \$165,000.00 | (\$51,838.00) | \$216,838.00 | \$0.00 | | |
| Department Total: 8002 - Water | | | \$2,827,512.00 | \$14,229.00 | \$2,813,283.00 | \$387,477.55 | \$2,440,034.45 | \$2,259,768.65 | | |

| Worcester County | | | Budget Worksheet Report | | | | | | | |
|---|----------------|--|-------------------------|----------------------|---------------------------|--|---------------------|--------------------|--|--|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | \$ Variance FY26 Committee vs FY25 Adopted | 2025 Adopted Budget | 2024 Actual Amount | Department Requested Comments | Committee Review Comments |
| Department: 8003 - Treatment Plant | | | | | | | | | | |
| PERS SVCS - Personnel Services | | | | | | | | | | |
| | 6000.100 | Personnel Services Salaries | 878,931.00 | 24,465.00 | 854,466.00 | 104,780.12 | 774,150.88 | 820,598.81 | | |
| | 6000.200 | Personnel Services Salaries-Support Group | 19,901.00 | (27,594.00) | 47,495.00 | (34,380.00) | 54,281.00 | 75,094.27 | | |
| | 6000.300 | Personnel Services Salaries-Construction | 17,078.00 | 0.00 | 17,078.00 | 10,354.00 | 6,724.00 | 15,216.76 | | |
| | 6000.400 | Personnel Services Overtime Pay | 57,635.00 | 0.00 | 57,635.00 | 23,635.00 | 34,000.00 | 29,279.06 | | |
| | 6010.020 | Benefits Contingency | 361.00 | 0.00 | 361.00 | (45.00) | 406.00 | 0.00 | | |
| | 6010.025 | Benefits Deferred Comp Match | 9,093.00 | 0.00 | 9,093.00 | 0.00 | 9,093.00 | 0.00 | | |
| | 6010.030 | Benefits Hospitalization Insurance | 245,405.00 | 39,225.00 | 206,180.00 | 32,235.52 | 213,169.48 | 0.00 | | |
| | 6010.050 | Benefits Retirement | 122,189.00 | 0.00 | 122,189.00 | 11,025.00 | 111,164.00 | 0.00 | | |
| | 6010.060 | Benefits Social Security Taxes | 74,476.00 | 4,168.00 | 70,308.00 | 1,921.77 | 72,554.23 | 0.00 | | |
| | 6010.070 | Benefits Unemployment Insurance | 361.00 | 0.00 | 361.00 | (45.00) | 406.00 | 0.00 | | |
| | 6010.090 | Benefits Workmans Compensation Ins | 19,013.00 | 915.00 | 18,098.00 | 4,916.00 | 14,097.00 | 0.00 | | |
| | 6010.100 | Benefits Fica & Fringe Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 466,961.57 | | |
| | 6010.120 | Benefits Long Term Disability | 1,355.00 | 0.00 | 1,355.00 | (167.00) | 1,522.00 | 0.00 | | |
| | 6010.130 | Benefits Life Insurance | 1,536.00 | 0.00 | 1,536.00 | (189.00) | 1,725.00 | 0.00 | | |
| | 6010.140 | Benefits FSA & PSA Admin and EAP Program | 1,663.00 | 0.00 | 1,663.00 | (204.00) | 1,867.00 | 0.00 | | |
| | 6010.150 | Benefits Retirement Administration Fee | 1,735.00 | 0.00 | 1,735.00 | (213.00) | 1,948.00 | 0.00 | | |
| | 6010.900 | Benefits OPEB contribution | 51,583.00 | 0.00 | 51,583.00 | (105,078.00) | 156,661.00 | 41,383.85 | | |
| Account Classification Total: PERS SVCS - Personnel Services | | | \$1,502,315.00 | \$41,179.00 | \$1,461,136.00 | \$48,546.41 | \$1,453,768.59 | \$1,448,534.32 | | |
| SUPP & MAT - Supplies & Materials | | | | | | | | | | |
| | 6110.060 | Supplies & Equipment Chemicals | 525,000.00 | 0.00 | 525,000.00 | 110,000.00 | 415,000.00 | 517,809.16 | Based on historical spending and anticipated increase in chemical costs | |
| | 6110.090 | Supplies & Equipment Computers & Printers | 21,060.00 | 0.00 | 21,060.00 | 19,364.00 | 1,696.00 | 945.82 | 3 computer replacements per IT 9 new computers for vehicles for new iWork System | |
| | 6110.340 | Supplies & Equipment Safety Program Equipment | 7,583.00 | 0.00 | 7,583.00 | 3,103.00 | 4,480.00 | 4,024.10 | New required life rings | |
| | 6110.390 | Supplies & Equipment Small Equipment | 205.00 | 0.00 | 205.00 | 205.00 | 0.00 | 342.13 | | |
| | 6110.420 | Supplies & Equipment Tools & Supplies | 3,196.00 | 0.00 | 3,196.00 | 696.00 | 2,500.00 | 978.03 | | |
| | 6130.045 | Equipment Maintenance Other Equipment Maint/Repair | 3,759.00 | 0.00 | 3,759.00 | 3,759.00 | 0.00 | 1,491.36 | Anticipated equipment maintenance on skid steer | |
| | 6150.050 | Uniforms & Personal Equipment Uniforms | 715.00 | 0.00 | 715.00 | 715.00 | 0.00 | 0.00 | | |
| | 6200.010 | Other Supplies & Materials Lab Testing | 60,400.00 | 10,400.00 | 50,000.00 | 39,400.00 | 21,000.00 | 20,292.13 | New required tests per permit: toxicity, bio monitoring, and 10 new chemicals | MDE issued new permits that go into effect for FY26 that contain additional PFAS testing. 8 PFAS samples added to the wastewater treatment plant discharge permit. |
| | 6200.020 | Other Supplies & Materials Materials | 5,445.00 | 4,000.00 | 1,445.00 | 5,445.00 | 0.00 | 0.00 | Based on historical spending and Support and Construction allocation method | In connection with new MDE PFAS permit requirements, a sampling station needs to be installed to collect an influent flow sample. |
| | 6200.030 | Other Supplies & Materials Testing Supplies | 15,000.00 | 0.00 | 15,000.00 | 0.00 | 15,000.00 | 11,260.19 | | |
| Account Classification Total: SUPP & MAT - Supplies & Materials | | | \$642,363.00 | \$14,400.00 | \$627,963.00 | \$182,687.00 | \$459,676.00 | \$557,142.92 | | |

| Worcester County | | | Budget Worksheet Report | | | | | | | |
|--|----------------|--|-------------------------|----------------------|---------------------------|--|-----------------------|-----------------------|---|---------------------------|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | \$ Variance FY26 Committee vs FY25 Adopted | 2025 Adopted Budget | 2024 Actual Amount | Department Requested Comments | Committee Review Comments |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | | | |
| | 6500.030 | Systems Maintenance Wastewater Treatment Plant Maint | 175,000.00 | 0.00 | 175,000.00 | 0.00 | 175,000.00 | 121,996.18 | | |
| | 6540.020 | Vehicle Operating Expenses Fuel - WC Fleet | 22,000.00 | 0.00 | 22,000.00 | 0.00 | 22,000.00 | 16,386.17 | | |
| | 6540.030 | Vehicle Operating Expenses Vehicle Maintenance | 30,000.00 | 0.00 | 30,000.00 | 15,000.00 | 15,000.00 | 29,756.21 | Based on historical spending | |
| | 6540.090 | Vehicle Operating Expenses Vehicle/Equip - Support Group | 17,344.00 | 0.00 | 17,344.00 | 8,084.00 | 9,260.00 | 16,836.67 | Based on historical spending and Support and Construction allocation method | |
| | 6550.020 | Building Site Expenses Buildings & Grounds Maintenance | 21,337.00 | 0.00 | 21,337.00 | 2,337.00 | 19,000.00 | 24,974.12 | Based on historical spending | |
| | 6550.060 | Building Site Expenses Electricity | 300,000.00 | 0.00 | 300,000.00 | 50,000.00 | 250,000.00 | 291,740.78 | Based on historical spending and anticipated rise in utility costs | |
| | 6550.120 | Building Site Expenses Heating Propane | 3,663.00 | 0.00 | 3,663.00 | 3,663.00 | 0.00 | 0.00 | Account opened to charge propane expenses to. Not an increase - moved from account 6550.020 | |
| | 6550.270 | Building Site Expenses Telephone | 3,000.00 | 0.00 | 3,000.00 | 672.00 | 2,328.00 | 2,671.76 | | |
| | 6550.280 | Building Site Expenses Tipping Fees | 180,359.00 | 0.00 | 180,359.00 | 180,359.00 | 0.00 | 0.00 | Based on historical spending and anticipated increased hauling and Construction Tipping Fees Allocation | |
| | 6700.400 | Other Maint. & Svcs State Waste Water Sludge Fees | 3,000.00 | 0.00 | 3,000.00 | (1,000.00) | 4,000.00 | 2,530.33 | Decrease based on historical trend in spending. | |
| | 6700.500 | Other Maint. & Svcs Water & Wastewater Construction | 0.00 | 0.00 | 0.00 | (8,863.00) | 8,863.00 | 4,169.46 | | |
| | 6700.650 | Other Maint. & Svcs Tipping Fees | 0.00 | 0.00 | 0.00 | (150,000.00) | 150,000.00 | 148,126.80 | | |
| <i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i> | | | \$755,703.00 | \$0.00 | \$755,703.00 | \$100,252.00 | \$655,451.00 | \$659,188.48 | | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | | | |
| | 7000.060 | Travel, Training & Expense Educational Training | 6,477.00 | 0.00 | 6,477.00 | 213.00 | 6,264.00 | 7,679.67 | | |
| <i>Account Classification Total: OTHR CHGS - Other Charges</i> | | | \$6,477.00 | \$0.00 | \$6,477.00 | \$213.00 | \$6,264.00 | \$7,679.67 | | |
| <i>CAP EQ - Capital Equipment</i> | | | | | | | | | | |
| | 9010.090 | Capital Equipment Other WWW Equipment | 326,000.00 | 0.00 | 326,000.00 | (169,000.00) | 495,000.00 | 0.00 | \$26,000 requested for aluminum chloride tank \$50,000 requested for drying beds repairs \$50,000 requested pipe corrosion protection \$200,000 requested for pond revisions | |
| <i>Account Classification Total: CAP EQ - Capital Equipment</i> | | | \$326,000.00 | \$0.00 | \$326,000.00 | (\$169,000.00) | \$495,000.00 | \$0.00 | | |
| Department Total: 8003 - Treatment Plant | | | \$3,232,858.00 | \$55,579.00 | \$3,177,279.00 | \$162,698.41 | \$3,070,159.59 | \$2,672,545.39 | | |
| Department: 8004 - Collection Systems | | | | | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | | | | | |
| | 6000.100 | Personnel Services Salaries | 553,006.00 | 3,917.00 | 549,089.00 | 124,850.58 | 428,155.42 | 478,495.56 | | |
| | 6000.200 | Personnel Services Salaries-Support Group | 62,949.00 | (2,273.00) | 65,222.00 | (48,034.00) | 110,983.00 | 105,323.22 | | |
| | 6000.300 | Personnel Services Salaries-Construction | 158,993.00 | 0.00 | 158,993.00 | (23,686.00) | 182,679.00 | 127,380.81 | | |
| | 6000.400 | Personnel Services Overtime Pay | 41,891.00 | 0.00 | 41,891.00 | 2,891.00 | 39,000.00 | 25,204.26 | | |
| | 6010.020 | Benefits Contingency | 308.00 | 0.00 | 308.00 | (30.00) | 338.00 | 0.00 | | |
| | 6010.025 | Benefits Deferred Comp Match | 7,360.00 | 0.00 | 7,360.00 | 0.00 | 7,360.00 | 0.00 | | |
| | 6010.030 | Benefits Hospitalization Insurance | 205,685.00 | 17,470.00 | 188,215.00 | 15,306.80 | 190,378.20 | 0.00 | | |
| | 6010.050 | Benefits Retirement | 104,225.00 | 0.00 | 104,225.00 | 11,514.00 | 92,711.00 | 0.00 | | |
| | 6010.060 | Benefits Social Security Taxes | 62,488.00 | 3,269.00 | 59,219.00 | 270.60 | 62,217.40 | 0.00 | | |
| | 6010.070 | Benefits Unemployment Insurance | 308.00 | 0.00 | 308.00 | (30.00) | 338.00 | 0.00 | | |
| | 6010.090 | Benefits Workmans Compensation Ins | 16,217.00 | 780.00 | 15,437.00 | 4,460.00 | 11,757.00 | 0.00 | | |
| | 6010.100 | Benefits Fica & Fringe Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 389,744.80 | | |
| | 6010.120 | Benefits Long Term Disability | 1,156.00 | 0.00 | 1,156.00 | (113.00) | 1,269.00 | 0.00 | | |
| | 6010.130 | Benefits Life Insurance | 1,310.00 | 0.00 | 1,310.00 | (129.00) | 1,439.00 | 0.00 | | |
| | 6010.140 | Benefits FSA & PSA Admin and EAP Program | 1,418.00 | 0.00 | 1,418.00 | (139.00) | 1,557.00 | 0.00 | | |
| | 6010.150 | Benefits Retirement Administration Fee | 1,480.00 | 0.00 | 1,480.00 | (145.00) | 1,625.00 | 0.00 | | |
| | 6010.900 | Benefits OPEB contribution | 41,187.00 | 0.00 | 41,187.00 | (51,338.00) | 92,525.00 | 31,870.78 | | |
| <i>Account Classification Total: PERS SVCS - Personnel Services</i> | | | \$1,259,981.00 | \$23,163.00 | \$1,236,818.00 | \$35,648.98 | \$1,224,332.02 | \$1,158,019.43 | | |

| Worcester County | | | Budget Worksheet Report | | | | | | | |
|---|----------------|--|-------------------------|----------------------|---------------------------|--|---------------------|--------------------|---|---------------------------|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | \$ Variance FY26 Committee vs FY25 Adopted | 2025 Adopted Budget | 2024 Actual Amount | Department Requested Comments | Committee Review Comments |
| SUPP & MAT - Supplies & Materials | | | | | | | | | | |
| | 6110.090 | Supplies & Equipment Computers & Printers | 0.00 | 0.00 | 0.00 | (34.00) | 34.00 | 0.00 | | |
| | 6110.340 | Supplies & Equipment Safety Program Equipment | 4,200.00 | 0.00 | 4,200.00 | (308.00) | 4,508.00 | 2,446.20 | Decrease based on historical trend in spending. | |
| | 6110.390 | Supplies & Equipment Small Equipment | 459.00 | 0.00 | 459.00 | 459.00 | 0.00 | 479.85 | | |
| | 6110.420 | Supplies & Equipment Tools & Supplies | 9,607.00 | 0.00 | 9,607.00 | 7,107.00 | 2,500.00 | 3,237.60 | | |
| | 6130.045 | Equipment Maintenance Other Equipment Maint/Repair | 545.00 | 0.00 | 545.00 | 545.00 | 0.00 | 0.00 | | |
| | 6150.050 | Uniforms & Personal Equipment Uniforms | 1,608.00 | 0.00 | 1,608.00 | 1,608.00 | 0.00 | 0.00 | | |
| | 6200.020 | Other Supplies & Materials Materials | 1,039.00 | 0.00 | 1,039.00 | 1,039.00 | 0.00 | 0.00 | | |
| Account Classification Total: SUPP & MAT - Supplies & Materials | | | \$17,458.00 | \$0.00 | \$17,458.00 | \$10,416.00 | \$7,042.00 | \$6,163.65 | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | | |
| | 6500.010 | Systems Maintenance Collection System Maintenance | 282,850.00 | 0.00 | 282,850.00 | (7,150.00) | 290,000.00 | 302,064.78 | Based on historical spending and moved \$27,150 out of this account and to 6700.650 | |
| | 6500.040 | Systems Maintenance WWW Paving | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 10,000.00 | 3,040.00 | | |
| | 6500.075 | Systems Maintenance Contractor Sewer Install/Repair | 100,000.00 | 0.00 | 100,000.00 | 25,000.00 | 75,000.00 | 96,050.00 | Based on historical and spending and to cove any install/repairs that could happen during the year | |
| | 6540.020 | Vehicle Operating Expenses Fuel - WC Fleet | 35,000.00 | 0.00 | 35,000.00 | 5,000.00 | 30,000.00 | 31,918.77 | Based on historical spending and anticipated rise in fuel costs | |
| | 6540.030 | Vehicle Operating Expenses Vehicle Maintenance | 40,000.00 | 0.00 | 40,000.00 | 15,000.00 | 25,000.00 | 43,782.36 | Based on historical spending | |
| | 6540.090 | Vehicle Operating Expenses Vehicle/Equip - Support Group | 57,759.00 | 0.00 | 57,759.00 | 38,313.00 | 19,446.00 | 23,979.78 | | |
| | 6550.020 | Building Site Expenses Buildings & Grounds Maintenance | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 1,649.87 | | |
| | 6550.060 | Building Site Expenses Electricity | 430,000.00 | 0.00 | 430,000.00 | 50,000.00 | 380,000.00 | 409,915.77 | Based on historical spending and anticipated rise in utility costs | |
| | 6550.270 | Building Site Expenses Telephone | 8,800.00 | 0.00 | 8,800.00 | 1,000.00 | 7,800.00 | 7,652.40 | Based on historical spending | |
| | 6550.280 | Building Site Expenses Tipping Fees | 29,282.00 | 0.00 | 29,282.00 | 29,282.00 | 0.00 | 0.00 | Account opened for tipping fee expenses to be charged to. Not an increase - moved from account 6500.010. Also including Construction Tipping Fees Allocation. | |
| | 6700.500 | Other Maint. & Svcs Water & Wastewater Construction | 0.00 | 0.00 | 0.00 | (88,632.00) | 88,632.00 | 34,902.93 | | |
| Account Classification Total: MAINT & SVCS - Maintenance & Services | | | \$995,691.00 | \$0.00 | \$995,691.00 | \$67,813.00 | \$927,878.00 | \$954,956.66 | | |
| OTHR CHGS - Other Charges | | | | | | | | | | |
| | 7000.060 | Travel, Training & Expense Educational Training | 7,343.00 | 0.00 | 7,343.00 | (211.00) | 7,554.00 | 5,937.11 | | |
| Account Classification Total: OTHR CHGS - Other Charges | | | \$7,343.00 | \$0.00 | \$7,343.00 | (\$211.00) | \$7,554.00 | \$5,937.11 | | |
| CAP EQ - Capital Equipment | | | | | | | | | | |
| | 9010.090 | Capital Equipment Other WWW Equipment | 285,000.00 | 0.00 | 285,000.00 | (10,000.00) | 295,000.00 | 0.00 | \$30,000 requested for 2 bush pumps \$120,000 requested for 60 fiberglass vacuum tanks \$70,000 requested for Lift Station T Pump Replacement \$65,000 requested for Life Station T Wet Well Reline | |
| Account Classification Total: CAP EQ - Capital Equipment | | | \$285,000.00 | \$0.00 | \$285,000.00 | (\$10,000.00) | \$295,000.00 | \$0.00 | | |
| Department Total: 8004 - Collection Systems | | | \$2,565,473.00 | \$23,163.00 | \$2,542,310.00 | \$103,666.98 | \$2,461,806.02 | \$2,125,076.85 | | |

| Worcester County | | | Budget Worksheet Report | | | | | | | |
|--|----------------|--|-------------------------|----------------------|---------------------------|--|-----------------------|-----------------------|-------------------------------|---------------------------|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | \$ Variance FY26 Committee vs FY25 Adopted | 2025 Adopted Budget | 2024 Actual Amount | Department Requested Comments | Committee Review Comments |
| Department: 8006 - Veh-Equip | | | | | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | | | | | |
| | 6000.100 | Personnel Services Salaries | 73,307.00 | 0.00 | 73,307.00 | 14,789.00 | 58,518.00 | 0.00 | | |
| | 6010.020 | Benefits Contingency | 29.00 | 0.00 | 29.00 | 0.00 | 29.00 | 0.00 | | |
| | 6010.025 | Benefits Deferred Comp Match | 978.00 | 0.00 | 978.00 | 0.00 | 978.00 | 0.00 | | |
| | 6010.030 | Benefits Hospitalization Insurance | 8,608.00 | 637.00 | 7,971.00 | 1,225.00 | 7,383.00 | 0.00 | | |
| | 6010.050 | Benefits Retirement | 9,810.00 | 0.00 | 9,810.00 | 1,760.00 | 8,050.00 | 0.00 | | |
| | 6010.060 | Benefits Social Security Taxes | 5,612.00 | 0.00 | 5,612.00 | 580.00 | 5,032.00 | 0.00 | | |
| | 6010.070 | Benefits Unemployment Insurance | 29.00 | 0.00 | 29.00 | 29.00 | 0.00 | 0.00 | | |
| | 6010.090 | Benefits Workmans Compensation Ins | 1,526.00 | 73.00 | 1,453.00 | 1,497.00 | 29.00 | 0.00 | | |
| | 6010.100 | Benefits Fica & Fringe Benefits | 0.00 | 0.00 | 0.00 | (1,021.00) | 1,021.00 | 0.00 | | |
| | 6010.120 | Benefits Long Term Disability | 109.00 | 0.00 | 109.00 | (1.00) | 110.00 | 0.00 | | |
| | 6010.130 | Benefits Life Insurance | 123.00 | 0.00 | 123.00 | (2.00) | 125.00 | 0.00 | | |
| | 6010.140 | Benefits FSA & PSA Admin and EAP Program | 133.00 | 0.00 | 133.00 | (2.00) | 135.00 | 0.00 | | |
| | 6010.150 | Benefits Retirement Administration Fee | 139.00 | 0.00 | 139.00 | (2.00) | 141.00 | 0.00 | | |
| | 6010.900 | Benefits OPEB contribution | 3,406.00 | 0.00 | 3,406.00 | (8,429.00) | 11,835.00 | 0.00 | | |
| <i>Account Classification Total: PERS SVCS - Personnel Services</i> | | | \$103,809.00 | \$710.00 | \$103,099.00 | \$10,423.00 | \$93,386.00 | \$0.00 | | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | | | |
| | 6110.340 | Supplies & Equipment Safety Program Equipment | 23.00 | 0.00 | 23.00 | 23.00 | 0.00 | 0.00 | | |
| | 6110.390 | Supplies & Equipment Small Equipment | 8.00 | 0.00 | 8.00 | 8.00 | 0.00 | 0.00 | | |
| | 6130.045 | Equipment Maintenance Other Equipment Maint/Repair | 40.00 | 0.00 | 40.00 | 40.00 | 0.00 | 0.00 | | |
| | 6150.050 | Uniforms & Personal Equipment Uniforms | 26.00 | 0.00 | 26.00 | 26.00 | 0.00 | 0.00 | | |
| | 6200.020 | Other Supplies & Materials Materials | 76.00 | 0.00 | 76.00 | 76.00 | 0.00 | 0.00 | | |
| <i>Account Classification Total: SUPP & MAT - Supplies & Materials</i> | | | \$173.00 | \$0.00 | \$173.00 | \$173.00 | \$0.00 | \$0.00 | | |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | | | |
| | 6540.090 | Vehicle Operating Expenses Vehicle/Equip - Support Group | 454.00 | 0.00 | 454.00 | 454.00 | 0.00 | 0.00 | | |
| <i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i> | | | \$454.00 | \$0.00 | \$454.00 | \$454.00 | \$0.00 | \$0.00 | | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | | | |
| | 7000.060 | Travel, Training & Expense Educational Training | 25.00 | 0.00 | 25.00 | 25.00 | 0.00 | 0.00 | | |
| <i>Account Classification Total: OTHR CHGS - Other Charges</i> | | | \$25.00 | \$0.00 | \$25.00 | \$25.00 | \$0.00 | \$0.00 | | |
| Department Total: 8006 - Veh-Equip | | | \$104,461.00 | \$710.00 | \$103,751.00 | \$11,075.00 | \$93,386.00 | \$0.00 | | |
| EXPENSES Total | | | \$10,393,662.00 | \$100,794.00 | \$10,292,868.00 | \$1,148,092.94 | \$9,245,569.06 | \$9,986,408.12 | | |
| Fund REVENUE Total: 555 - Ocean Pines | | | \$10,393,662.00 | \$100,794.00 | \$10,292,868.00 | \$1,148,092.00 | \$9,245,570.00 | \$9,990,793.60 | | |
| Fund EXPENSE Total: 555 - Ocean Pines | | | \$10,393,662.00 | \$100,794.00 | \$10,292,868.00 | \$1,148,092.94 | \$9,245,569.06 | \$9,986,408.12 | | |
| Fund Total: 555 - Ocean Pines | | | \$0.00 | \$0.00 | \$0.00 | (\$0.94) | \$0.94 | \$4,385.48 | | |

Worcester County
Riddle Farm

| | 2026 Committee Review | Committee Adjustment | Overall FY26 Committee Variance \$ vs FY25 Adopted | Overall FY26 Committee Variance % vs FY25 Adopted | 2026 Department Requested | 2025 Adopted Budget | 2024 Actual Amount | 2023 Actual Amount |
|---|-----------------------------|-------------------------|--|---|---------------------------------|------------------------|-------------------------|-------------------------|
| Fund: 570 Riddle Farm | | | | | | | | |
| Revenue | | | | | | | | |
| LOSS DSP ASTS - Gain/Loss on Disposal of Assets | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| CHG SVC - Charges for Services | \$1,609,875.00 | \$256,275.00 | \$717,025.00 | 80% | \$1,353,600.00 | \$892,850.00 | \$872,514.19 | \$839,138.28 |
| INT/PEN - Interest & Penalties | \$7,000.00 | \$0.00 | \$1,000.00 | 17% | \$7,000.00 | \$6,000.00 | \$7,135.82 | \$8,073.25 |
| OP GRT - Operating Grant | \$600,000.00 | \$0.00 | \$600,000.00 | | \$600,000.00 | \$0.00 | \$0.00 | \$0.00 |
| OTH REV - Other Revenue | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$2,718.93 | \$145,407.87 |
| TRNS IN - Transfers In | \$411,992.00 | (\$226,595.00) | (\$716,208.00) | -63% | \$638,587.00 | \$1,128,200.00 | \$0.00 | \$0.00 |
| DEBT SRV REV - Debt Service Revenue | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Revenue Totals | \$2,628,867.00 | \$29,680.00 | \$601,817.00 | 30% | \$2,599,187.00 | \$2,027,050.00 | \$882,368.94 | \$992,619.40 |
| Expenditures | | | | | | | | |
| PERS SVCS - Personnel Services | \$516,802.00 | \$29,680.00 | \$45,269.47 | 10% | \$487,122.00 | \$471,532.53 | \$355,509.23 | \$380,043.05 |
| SUPP & MAT - Supplies & Materials | \$193,725.00 | \$0.00 | \$95,105.00 | 96% | \$193,725.00 | \$98,620.00 | \$116,450.24 | \$104,612.88 |
| MAINT & SVCS - Maintenance & Services | \$1,674,096.00 | \$0.00 | \$400,471.00 | 31% | \$1,674,096.00 | \$1,273,625.00 | \$2,128,967.44 | \$1,035,280.95 |
| OTHR CHGS - Other Charges | \$43,164.00 | \$0.00 | \$36,868.00 | 585% | \$43,164.00 | \$6,296.00 | \$7,121.97 | \$6,105.96 |
| INTFND CHGS - Interfund Charges | \$0.00 | \$0.00 | (\$1,976.00) | -100% | \$0.00 | \$1,976.00 | \$25,747.38 | \$24,293.44 |
| CAP EQ - Capital Equipment | \$201,080.00 | \$0.00 | \$26,080.00 | 15% | \$201,080.00 | \$175,000.00 | \$593,277.80 | \$591,372.78 |
| Expenditure Totals | \$2,628,867.00 | \$29,680.00 | \$601,817.47 | 0 | \$2,599,187.00 | \$2,027,049.53 | \$3,227,074.06 | \$2,141,709.06 |
| Fund Total: Riddle Farm | \$0.00 | \$0.00 | (\$0.47) | 0 | \$0.00 | \$0.47 | (\$2,344,705.12) | (\$1,149,089.66) |

| Worcester County | | | Budget Worksheet Report | | | | | | | |
|--|----------------|--|-------------------------|----------------------|---------------------------|--|---------------------|--------------------|--|---|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | \$ Variance FY26 Committee vs FY25 Adopted | 2025 Adopted Budget | 2024 Actual Amount | Department Requested Comments | Committee Review Comments |
| Fund: 570 - Riddle Farm | | | | | | | | | | |
| REVENUES | | | | | | | | | | |
| CHG SVC - Charges for Services | | | | | | | | | | |
| | 5000.100 | Domestic Water Service | 218,050.00 | 18,690.00 | 199,360.00 | 70,250.00 | 147,800.00 | 148,320.00 | Increased rate from \$288 per EDU to \$320 | Increased rate from \$320 per EDU to \$350 per EDU |
| | 5000.200 | Domestic Water Usage | 70,125.00 | 28,125.00 | 42,000.00 | 35,125.00 | 35,000.00 | 27,821.13 | Adjusted tiered structure to \$5 per 1,000 gallons up to 18,000 gallons used, then \$15 per 1,000 gallons over 18,000 gallons used | Adjusted based on more accurate consumption numbers |
| | 5005.100 | Commercial Water Service | 14,350.00 | 1,230.00 | 13,120.00 | 8,750.00 | 5,600.00 | 5,943.23 | Adjusted rate from a tiered structure to \$320 per EDU | Increased rate from \$320 per EDU to \$350 per EDU |
| | 5005.200 | Commercial Water Usage | 17,375.00 | 9,375.00 | 8,000.00 | 8,375.00 | 9,000.00 | 7,694.15 | Adjusted tiered structure to \$5 per 1,000 gallons up to 18,000 gallons used, then \$15 per 1,000 gallons over 18,000 gallons used | Adjusted based on more accurate consumption numbers |
| | 5010.100 | Domestic Sewer Service | 653,100.00 | 55,980.00 | 597,120.00 | 210,300.00 | 442,800.00 | 444,240.00 | Increased rate from \$288 per EDU to \$320 | Increased rate from \$320 per EDU to \$350 per EDU |
| | 5010.200 | Domestic Sewer Usage | 209,375.00 | 84,375.00 | 125,000.00 | 102,645.00 | 106,730.00 | 83,457.13 | Adjusted tiered structure to \$5 per 1,000 gallons up to 18,000 gallons used, then \$15 per 1,000 gallons over 18,000 gallons used | Adjusted based on more accurate consumption numbers |
| | 5015.100 | Commercial Sewer Service | 42,000.00 | 3,600.00 | 38,400.00 | 26,000.00 | 16,000.00 | 17,013.63 | Adjusted rate from a tiered structure to \$320 per EDU | Increased rate from \$320 per EDU to \$350 per EDU |
| | 5015.200 | Commercial Sewer Usage | 53,125.00 | 28,125.00 | 25,000.00 | 25,225.00 | 27,900.00 | 22,624.92 | Adjusted tiered structure to \$5 per 1,000 gallons up to 18,000 gallons used, then \$15 per 1,000 gallons over 18,000 gallons used | Adjusted based on more accurate consumption numbers |
| | 5020 | Additional Assessments - Accessibility | 312,375.00 | 26,775.00 | 285,600.00 | 243,375.00 | 69,000.00 | 64,800.00 | Increased rate from \$150 per EDU to \$272 per EDU | Increased rate from \$272 per EDU to \$297.50 per EDU |
| | 5040 | Hook-Ups | 20,000.00 | 0.00 | 20,000.00 | 0.00 | 20,000.00 | 33,200.00 | | |
| | 5825 | Future Capital Development Reven | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,800.00 | | |
| | 5857 | Effluent Disposal Surcharge | 0.00 | 0.00 | 0.00 | (13,020.00) | 13,020.00 | 12,600.00 | Removed fee from FY26 Budget | |
| Account Classification Total: CHG SVC - Charges for Services | | | \$1,609,875.00 | \$256,275.00 | \$1,353,600.00 | \$717,025.00 | \$892,850.00 | \$872,514.19 | | |
| INT/PEN - Interest & Penalties | | | | | | | | | | |
| | 4710 | Penalty/Fees | 7,000.00 | 0.00 | 7,000.00 | 1,000.00 | 6,000.00 | 7,135.82 | Increase based on historical revenues | |
| Account Classification Total: INT/PEN - Interest & Penalties | | | \$7,000.00 | \$0.00 | \$7,000.00 | \$1,000.00 | \$6,000.00 | \$7,135.82 | | |
| OP GRT - Operating Grant | | | | | | | | | | |
| | 5815 | Operating Grant | 600,000.00 | 0.00 | 600,000.00 | 600,000.00 | 0.00 | 0.00 | | |
| Account Classification Total: OP GRT - Operating Grant | | | \$600,000.00 | \$0.00 | \$600,000.00 | \$600,000.00 | \$0.00 | \$0.00 | | |
| OTH REV - Other Revenue | | | | | | | | | | |
| | 5850 | Other Revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,718.93 | | |
| Account Classification Total: OTH REV - Other Revenue | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,718.93 | | |
| TRNS IN - Transfers In | | | | | | | | | | |
| | 5975.100 | Transfers From (To) Reserve | 0.00 | 0.00 | 0.00 | (1,128,200.00) | 1,128,200.00 | 0.00 | | |
| | 5975.200 | Transfers From Other Funds | 411,992.00 | (226,595.00) | 638,587.00 | 411,992.00 | 0.00 | 0.00 | Transfer from General Fund to cover pumping and hauling costs from CES invoices | |
| Account Classification Total: TRNS IN - Transfers In | | | \$411,992.00 | (\$226,595.00) | \$638,587.00 | (\$716,208.00) | \$1,128,200.00 | \$0.00 | | |
| REVENUES Total | | | \$2,628,867.00 | \$29,680.00 | \$2,599,187.00 | \$601,817.00 | \$2,027,050.00 | \$882,368.94 | | |

| Worcester County | | | Budget Worksheet Report | | | | | | | |
|--|----------------|--|-------------------------|----------------------|---------------------------|--|---------------------|---------------------|---|---------------------------|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | \$ Variance FY26 Committee vs FY25 Adopted | 2025 Adopted Budget | 2024 Actual Amount | Department Requested Comments | Committee Review Comments |
| EXPENSES | | | | | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | | | | | |
| | 6000.100 | Personnel Services Salaries | 133,158.00 | 537.00 | 132,621.00 | 57,568.10 | 75,589.90 | 25,105.24 | | |
| | 6000.200 | Personnel Services Salaries-Support Group | 176,714.00 | (2,359.00) | 179,073.00 | (50,065.76) | 226,779.76 | 203,126.15 | | |
| | 6000.300 | Personnel Services Salaries-Construction | 3,123.00 | 0.00 | 3,123.00 | (761.00) | 3,884.00 | 1,922.73 | | |
| | 6000.400 | Personnel Services Overtime Pay | 5,948.00 | 0.00 | 5,948.00 | (3,302.00) | 9,250.00 | 4,379.43 | | |
| | 6010.020 | Benefits Contingency | 124.00 | 0.00 | 124.00 | (3.00) | 127.00 | 0.00 | | |
| | 6010.025 | Benefits Deferred Comp Match | 3,016.00 | 0.00 | 3,016.00 | 0.00 | 3,016.00 | 0.00 | | |
| | 6010.030 | Benefits Hospitalization Insurance | 102,814.00 | 30,827.00 | 71,987.00 | 19,812.56 | 83,001.44 | 0.00 | | |
| | 6010.050 | Benefits Retirement | 41,973.00 | 0.00 | 41,973.00 | 7,290.00 | 34,683.00 | 0.00 | | |
| | 6010.060 | Benefits Social Security Taxes | 24,399.00 | 361.00 | 24,038.00 | 1,749.57 | 22,649.43 | 0.00 | | |
| | 6010.070 | Benefits Unemployment Insurance | 124.00 | 0.00 | 124.00 | (3.00) | 127.00 | 0.00 | | |
| | 6010.090 | Benefits Workmans Compensation Ins | 6,531.00 | 314.00 | 6,217.00 | 2,133.00 | 4,398.00 | 0.00 | | |
| | 6010.100 | Benefits Fica & Fringe Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 110,603.08 | | |
| | 6010.120 | Benefits Long Term Disability | 466.00 | 0.00 | 466.00 | (9.00) | 475.00 | 0.00 | | |
| | 6010.130 | Benefits Life Insurance | 528.00 | 0.00 | 528.00 | (10.00) | 538.00 | 0.00 | | |
| | 6010.140 | Benefits FSA & PSA Admin and EAP Program | 571.00 | 0.00 | 571.00 | (12.00) | 583.00 | 0.00 | | |
| | 6010.150 | Benefits Retirement Administration Fee | 596.00 | 0.00 | 596.00 | (12.00) | 608.00 | 0.00 | | |
| | 6010.900 | Benefits OPEB contribution | 16,717.00 | 0.00 | 16,717.00 | 10,894.00 | 5,823.00 | 10,372.60 | | |
| Account Classification Total: PERS SVCS - Personnel Services | | | \$516,802.00 | \$29,680.00 | \$487,122.00 | \$45,269.47 | \$471,532.53 | \$355,509.23 | | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | | | |
| | 6100.010 | Administrative Expense Administrative Expenses | 8,830.00 | 0.00 | 8,830.00 | 7,930.00 | 900.00 | 6,585.00 | Based on historical spending and Support and Construction allocation method | |
| | 6110.060 | Supplies & Equipment Chemicals | 140,000.00 | 0.00 | 140,000.00 | 65,000.00 | 75,000.00 | 87,398.12 | Increase assuming the water & wastewater treatment plant is operational by December 2025, and would require additional chemicals to replace pumping and hauling for the second half of FY26 | |
| | 6110.090 | Supplies & Equipment Computers & Printers | 0.00 | 0.00 | 0.00 | (66.00) | 66.00 | 0.00 | | |
| | 6110.340 | Supplies & Equipment Safety Program Equipment | 4,446.00 | 0.00 | 4,446.00 | 2,454.00 | 1,992.00 | 1,235.90 | New required life rings | |
| | 6110.390 | Supplies & Equipment Small Equipment | 316.00 | 0.00 | 316.00 | 316.00 | 0.00 | 925.44 | | |
| | 6110.420 | Supplies & Equipment Tools & Supplies | 2,038.00 | 0.00 | 2,038.00 | 538.00 | 1,500.00 | 2,097.75 | | |
| | 6130.045 | Equipment Maintenance Other Equipment Maint/Repair | 1,613.00 | 0.00 | 1,613.00 | 1,613.00 | 0.00 | 0.00 | Based on new Support and Construction allocation method | |
| | 6130.055 | Equipment Maintenance Roads Management System | 2,239.00 | 0.00 | 2,239.00 | 2,239.00 | 0.00 | 0.00 | To allocate iWorks System and Neptune Software from Support | |
| | 6130.060 | Equipment Maintenance Software Licensing | 2,063.00 | 0.00 | 2,063.00 | 2,063.00 | 0.00 | 0.00 | Annual Brightly Software payment | |
| | 6150.050 | Uniforms & Personal Equipment Uniforms | 1,108.00 | 0.00 | 1,108.00 | (54.00) | 1,162.00 | 1,190.96 | | |
| | 6200.010 | Other Supplies & Materials Lab Testing | 24,000.00 | 0.00 | 24,000.00 | 8,000.00 | 16,000.00 | 14,587.00 | New required PFAS testing | |
| | 6200.020 | Other Supplies & Materials Materials | 3,072.00 | 0.00 | 3,072.00 | 3,072.00 | 0.00 | 0.00 | Based on new Support and Construction allocation method | |
| | 6200.030 | Other Supplies & Materials Testing Supplies | 4,000.00 | 0.00 | 4,000.00 | 2,000.00 | 2,000.00 | 2,430.07 | Water testing supplies for when water tower and plant come online | |
| Account Classification Total: SUPP & MAT - Supplies & Materials | | | \$193,725.00 | \$0.00 | \$193,725.00 | \$95,105.00 | \$98,620.00 | \$116,450.24 | | |

| Worcester County | | | Budget Worksheet Report | | | | | | | |
|---|----------------|--|-------------------------|----------------------|---------------------------|--|---------------------|--------------------|---|---------------------------|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | \$ Variance FY26 Committee vs FY25 Adopted | 2025 Adopted Budget | 2024 Actual Amount | Department Requested Comments | Committee Review Comments |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | | |
| | 6500.010 | Systems Maintenance Collection System Maintenance | 30,000.00 | 0.00 | 30,000.00 | 0.00 | 30,000.00 | 42,881.92 | | |
| | 6500.020 | Systems Maintenance Water Plant/System Maint | 98,000.00 | 0.00 | 98,000.00 | 0.00 | 98,000.00 | 21,263.49 | | |
| | 6500.030 | Systems Maintenance Wastewater Treatment Plant Maint | 140,000.00 | 0.00 | 140,000.00 | 0.00 | 140,000.00 | 107,859.25 | | |
| | 6500.040 | Systems Maintenance WWW Paving | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 0.00 | | |
| | 6500.070 | Systems Maintenance Contractor Water Install/Repair | 15,000.00 | 0.00 | 15,000.00 | 0.00 | 15,000.00 | 20,850.00 | | |
| | 6500.075 | Systems Maintenance Contractor Sewer Install/Repair | 3,200.00 | 0.00 | 3,200.00 | 0.00 | 3,200.00 | 2,250.00 | | |
| | 6530.100 | Consulting Services Professional Fees | 1,109.00 | 0.00 | 1,109.00 | (1,291.00) | 2,400.00 | 750.00 | Decrease based on historical trend in spending. | |
| | 6540.090 | Vehicle Operating Expenses Vehicle/Equip - Support Group | 19,789.00 | 0.00 | 19,789.00 | (18,640.00) | 38,429.00 | 21,758.61 | Based on new Support and Construction allocation method | |
| | 6550.020 | Building Site Expenses Buildings & Grounds Maintenance | 63,080.00 | 0.00 | 63,080.00 | 52,980.00 | 10,100.00 | 2,966.67 | Increased maintenance to facilities in anticipation of them coming online | |
| | 6550.060 | Building Site Expenses Electricity | 150,000.00 | 0.00 | 150,000.00 | 75,000.00 | 75,000.00 | 80,437.52 | Assuming the water and wastewater treatment plants are both operational for the second half of FY26 and would require additional electricity to operate | |
| | 6550.110 | Building Site Expenses Heating Fuel Oil | 0.00 | 0.00 | 0.00 | (5,000.00) | 5,000.00 | 5,379.45 | Decrease due to opening account 6550.120 to charge propane expenses to. | |
| | 6550.120 | Building Site Expenses Heating Propane | 8,000.00 | 0.00 | 8,000.00 | 8,000.00 | 0.00 | 0.00 | Based on historical spending and an increase for anticipated usage by the water treatment plant | |
| | 6550.180 | Building Site Expenses Pest Control/Termite Insp | 1,032.00 | 0.00 | 1,032.00 | 1,032.00 | 0.00 | 0.00 | Account opened to charge pest control expenses to. Not an increase - moved from account 6550.020 | |
| | 6550.270 | Building Site Expenses Telephone | 1,329.00 | 0.00 | 1,329.00 | 649.00 | 680.00 | 1,127.74 | | |
| | 6550.280 | Building Site Expenses Tipping Fees | 10,057.00 | 0.00 | 10,057.00 | 57.00 | 10,000.00 | 8,101.60 | | |
| | 6700.100 | Other Maint. & Svcs Payment to Sewer Utility | 400,000.00 | 0.00 | 400,000.00 | 100,000.00 | 300,000.00 | 411,745.00 | 9-12 months of payments, assuming the wastewater treatment plant is operational by December 2025, and allowing an extra quarter for operational setup | |
| | 6700.200 | Other Maint. & Svcs Payment to Water Utility | 132,000.00 | 0.00 | 132,000.00 | 132,000.00 | 0.00 | 674,665.06 | Payment to Ocean Pines for 6 months anticipating the water tower and water treatment plant are online by December 2025 | |
| | 6700.310 | Other Maint. & Svcs Transport Raw Sewage | 600,000.00 | 0.00 | 600,000.00 | 100,000.00 | 500,000.00 | 726,272.54 | 9-12 months of payments, assuming the wastewater treatment plant is operational by December 2025, and allowing an extra quarter for operational setup | |
| | 6700.400 | Other Maint. & Svcs State Waste Water Sludge Fees | 500.00 | 0.00 | 500.00 | 0.00 | 500.00 | 131.75 | | |
| | 6700.500 | Other Maint. & Svcs Water & Wastewater Construction | 0.00 | 0.00 | 0.00 | (44,316.00) | 44,316.00 | 526.84 | | |
| Account Classification Total: MAINT & SVCS - Maintenance & Services | | | \$1,674,096.00 | \$0.00 | \$1,674,096.00 | \$400,471.00 | \$1,273,625.00 | \$2,128,967.44 | | |

| Worcester County | | | Budget Worksheet Report | | | | | | | |
|---|----------------|---|-------------------------|----------------------|---------------------------|--|---------------------|--------------------|--|---------------------------|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | \$ Variance FY26 Committee vs FY25 Adopted | 2025 Adopted Budget | 2024 Actual Amount | Department Requested Comments | Committee Review Comments |
| OTHR CHGS - Other Charges | | | | | | | | | | |
| | 7000.060 | Travel, Training & Expense Educational Training | 1,014.00 | 0.00 | 1,014.00 | (82.00) | 1,096.00 | 1,028.35 | Historical based on new allocation method and a 10% increase per Budget Officer. | |
| | 7170.100 | Benefits & Insurance Property & Liability Insurance | 42,150.00 | 0.00 | 42,150.00 | 36,950.00 | 5,200.00 | 6,093.62 | | |
| Account Classification Total: OTHR CHGS - Other Charges | | | \$43,164.00 | \$0.00 | \$43,164.00 | \$36,868.00 | \$6,296.00 | \$7,121.97 | | |
| INTFND CHGS - Interfund Charges | | | | | | | | | | |
| | 8010.030 | Interfund Treasurer's Support - Salary | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,647.76 | Decrease due to Position Budgeting automatically allocating these expenses to salaries. | |
| | 8010.040 | Interfund Treasurer's Support - Fringe | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,305.27 | | |
| | 8010.050 | Interfund Public Works & Admin - Benefits | 0.00 | 0.00 | 0.00 | (1,976.00) | 1,976.00 | 5,245.09 | | |
| | 8010.060 | Interfund Public Works & Admin - Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,549.26 | | |
| Account Classification Total: INTFND CHGS - Interfund Charges | | | \$0.00 | \$0.00 | \$0.00 | (\$1,976.00) | \$1,976.00 | \$25,747.38 | | |
| CAP EQ - Capital Equipment | | | | | | | | | | |
| | 9010 | Capital Equipment | 201,080.00 | 0.00 | 201,080.00 | 26,080.00 | 175,000.00 | 0.00 | \$50,000 requested for screw press and installation. Increase due to Support and Construction allocation of Capital Equipment. | |
| | 9100.010 | Depreciation Depreciation Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 593,277.80 | | |
| Account Classification Total: CAP EQ - Capital Equipment | | | \$201,080.00 | \$0.00 | \$201,080.00 | \$26,080.00 | \$175,000.00 | \$593,277.80 | | |
| EXPENSES Total | | | \$2,628,867.00 | \$29,680.00 | \$2,599,187.00 | \$601,817.47 | \$2,027,049.53 | \$3,227,074.06 | | |
| Fund REVENUE Total: 570 - Riddle Farm | | | \$2,628,867.00 | \$29,680.00 | \$2,599,187.00 | \$601,817.00 | \$2,027,050.00 | \$882,368.94 | | |
| Fund EXPENSE Total: 570 - Riddle Farm | | | \$2,628,867.00 | \$29,680.00 | \$2,599,187.00 | \$601,817.47 | \$2,027,049.53 | \$3,227,074.06 | | |
| Fund Total: 570 - Riddle Farm | | | \$0.00 | \$0.00 | \$0.00 | (\$0.47) | \$0.47 | (\$2,344,705.12) | | |

Worcester County River Run

| | 2026 Committee Review | Committee Adjustment | Overall FY26 Committee Variance \$ vs FY25 Adopted | Overall FY26 Committee Variance % vs FY25 Adopted | 2026 Department Requested | 2025 Adopted Budget | 2024 Actual Amount | 2023 Actual Amount |
|-----------------------------------|-----------------------------|-------------------------|--|---|---------------------------------|------------------------|-----------------------|-----------------------|
| Fund: 575 River Run | | | | | | | | |
| Revenue | | | | | | | | |
| CHG SVC - Charges for Services | \$398,066.00 | (\$126,568.00) | \$185,066.00 | 87% | \$524,634.00 | \$213,000.00 | \$242,510.15 | \$202,106.47 |
| INT/PEN - Interest & Penalties | \$1,000.00 | \$0.00 | \$200.00 | 25% | \$1,000.00 | \$800.00 | \$1,511.40 | \$940.87 |
| OTH REV - Other Revenue | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$1,098.13 | \$569.89 |
| TRNS IN - Transfers In | \$28,795.00 | \$126,333.00 | (\$50,194.00) | -64% | (\$97,538.00) | \$78,989.00 | \$0.00 | \$0.00 |
| Revenue Totals | \$427,861.00 | (\$235.00) | \$135,072.00 | 46% | \$428,096.00 | \$292,789.00 | \$245,119.68 | \$203,617.23 |
| Expenditures | | | | | | | | |
| PERS SVCS - Personnel Services | \$126,131.00 | (\$235.00) | \$33,323.08 | 36% | \$126,366.00 | \$92,807.92 | \$67,547.94 | \$61,256.26 |
| SUPP & MAT - Supplies & Materials | \$45,574.00 | \$0.00 | \$28,108.00 | 161% | \$45,574.00 | \$17,466.00 | \$27,979.17 | \$13,042.55 |
| MAINT & SVCS - Maintenance & | \$203,665.00 | \$0.00 | \$69,524.00 | 52% | \$203,665.00 | \$134,141.00 | \$133,279.12 | \$137,906.00 |
| OTHR CHGS - Other Charges | \$10,020.00 | \$0.00 | \$7,474.00 | 293% | \$10,020.00 | \$2,546.00 | \$2,745.04 | \$2,341.73 |
| INTFND CHGS - Interfund Charges | \$0.00 | \$0.00 | (\$828.00) | -100% | \$0.00 | \$828.00 | \$10,880.03 | \$10,258.20 |
| CAP EQ - Capital Equipment | \$42,471.00 | \$0.00 | (\$2,529.00) | -6% | \$42,471.00 | \$45,000.00 | \$0.00 | \$0.00 |
| Expenditure Totals | \$427,861.00 | (\$235.00) | \$135,072.08 | 0 | \$428,096.00 | \$292,788.92 | \$242,431.30 | \$224,804.74 |
| Fund Total: River Run | \$0.00 | \$0.00 | (\$0.08) | 0 | \$0.00 | \$0.08 | \$2,688.38 | (\$21,187.51) |

| Worcester County | | | Budget Worksheet Report | | | | | | | |
|--|----------------|--|-------------------------|----------------------|---------------------------|--|---------------------|--------------------|---|---|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | \$ Variance FY26 Committee vs FY25 Adopted | 2025 Adopted Budget | 2024 Actual Amount | Department Requested Comments | Committee Review Comments |
| Fund: 575 - River Run | | | | | | | | | | |
| REVENUES | | | | | | | | | | |
| CHG SVC - Charges for Services | | | | | | | | | | |
| | 5000.100 | Domestic Water Service | 65,000.00 | (55,000.00) | 120,000.00 | 8,000.00 | 57,000.00 | 65,682.15 | | Decreased rate from \$78 per EDU to \$73.15 per EDU |
| | 5010.100 | Domestic Sewer Service | 292,028.00 | (29,986.00) | 322,014.00 | 136,028.00 | 156,000.00 | 172,678.00 | | Decreased flat rate from \$280.50 to \$254.38 |
| | 5020.200 | Additional Assessments - Accessibility Sewer Accessibility | 41,038.00 | (41,582.00) | 82,620.00 | 41,038.00 | 0.00 | 0.00 | Charging \$229.50 per EDU that is sold but not in service | Decreased Accessibility fee from \$229.50 per EDU to \$144.50 per EDU |
| | 5040 | Hook-Ups | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,150.00 | | |
| Account Classification Total: CHG SVC - Charges for Services | | | \$398,066.00 | (\$126,568.00) | \$524,634.00 | \$185,066.00 | \$213,000.00 | \$242,510.15 | | |
| INT/PEN - Interest & Penalties | | | | | | | | | | |
| | 4710 | Penalty/Fees | 1,000.00 | 0.00 | 1,000.00 | 200.00 | 800.00 | 1,511.40 | | |
| Account Classification Total: INT/PEN - Interest & Penalties | | | \$1,000.00 | \$0.00 | \$1,000.00 | \$200.00 | \$800.00 | \$1,511.40 | | |
| OTH REV - Other Revenue | | | | | | | | | | |
| | 5850 | Other Revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,098.13 | | |
| Account Classification Total: OTH REV - Other Revenue | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,098.13 | | |
| TRNS IN - Transfers In | | | | | | | | | | |
| | 5975.100 | Transfers From (To) Reserve | 0.00 | 11,123.00 | (11,123.00) | (78,989.00) | 78,989.00 | 0.00 | | |
| | 5975.200 | Transfers From Other Funds | 28,795.00 | 115,210.00 | (86,415.00) | 28,795.00 | 0.00 | 0.00 | | Transfer from General Fund to cover budgeted deficit |
| Account Classification Total: TRNS IN - Transfers In | | | \$28,795.00 | \$126,333.00 | (\$97,538.00) | (\$50,194.00) | \$78,989.00 | \$0.00 | | |
| REVENUES Total | | | \$427,861.00 | (\$235.00) | \$428,096.00 | \$135,072.00 | \$292,789.00 | \$245,119.68 | | |
| EXPENSES | | | | | | | | | | |
| PERS SVCS - Personnel Services | | | | | | | | | | |
| | 6000.100 | Personnel Services Salaries | 59,246.00 | 132.00 | 59,114.00 | 21,235.00 | 38,011.00 | 26,313.35 | | |
| | 6000.200 | Personnel Services Salaries-Support Group | 19,576.00 | (2,498.00) | 22,074.00 | 834.00 | 18,742.00 | 12,799.33 | | |
| | 6000.300 | Personnel Services Salaries-Construction | 3,619.00 | 0.00 | 3,619.00 | 1,295.00 | 2,324.00 | 5,489.47 | | |
| | 6000.400 | Personnel Services Overtime Pay | 3,220.00 | 0.00 | 3,220.00 | 820.00 | 2,400.00 | 1,043.57 | | |
| | 6010.020 | Benefits Contingency | 34.00 | 0.00 | 34.00 | 7.00 | 27.00 | 0.00 | | |
| | 6010.025 | Benefits Deferred Comp Match | 416.00 | 0.00 | 416.00 | 0.00 | 416.00 | 0.00 | | |
| | 6010.030 | Benefits Hospitalization Insurance | 15,736.00 | 1,948.00 | 13,788.00 | 4,332.00 | 11,404.00 | 0.00 | | |
| | 6010.050 | Benefits Retirement | 11,513.00 | 0.00 | 11,513.00 | 4,219.00 | 7,294.00 | 0.00 | | |
| | 6010.060 | Benefits Social Security Taxes | 6,553.00 | 97.00 | 6,456.00 | 1,799.08 | 4,753.92 | 0.00 | | |
| | 6010.070 | Benefits Unemployment Insurance | 34.00 | 0.00 | 34.00 | 7.00 | 27.00 | 0.00 | | |
| | 6010.090 | Benefits Workmans Compensation Ins | 1,791.00 | 86.00 | 1,705.00 | 866.00 | 925.00 | 0.00 | | |
| | 6010.100 | Benefits Fica & Fringe Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 20,223.30 | | |
| | 6010.120 | Benefits Long Term Disability | 128.00 | 0.00 | 128.00 | 28.00 | 100.00 | 0.00 | | |
| | 6010.130 | Benefits Life Insurance | 145.00 | 0.00 | 145.00 | 32.00 | 113.00 | 0.00 | | |
| | 6010.140 | Benefits FSA & PSA Admin and EAP Program | 157.00 | 0.00 | 157.00 | 35.00 | 122.00 | 0.00 | | |
| | 6010.150 | Benefits Retirement Administration Fee | 163.00 | 0.00 | 163.00 | 35.00 | 128.00 | 0.00 | | |
| | 6010.900 | Benefits OPEB contribution | 3,800.00 | 0.00 | 3,800.00 | (2,221.00) | 6,021.00 | 1,678.92 | | |
| Account Classification Total: PERS SVCS - Personnel Services | | | \$126,131.00 | (\$235.00) | \$126,366.00 | \$33,323.08 | \$92,807.92 | \$67,547.94 | | |

| Worcester County | | | Budget Worksheet Report | | | | | | | | |
|---|----------------|--|-------------------------|----------------------|---------------------------|--|---------------------|--------------------|--|---------------------------|--|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | \$ Variance FY26 Committee vs FY25 Adopted | 2025 Adopted Budget | 2024 Actual Amount | Department Requested Comments | Committee Review Comments | |
| SUPP & MAT - Supplies & Materials | | | | | | | | | | | |
| | 6100.010 | Administrative Expense Administrative Expenses | 3,407.00 | 0.00 | 3,407.00 | 3,077.00 | 330.00 | 1,841.94 | Based on historical spending and Support and Construction allocation method Taking into account increased chemical costs, increased customers in River Run as well as the expected increase in customers coming into Windmill Creek | | |
| | 6110.060 | Supplies & Equipment Chemicals | 30,000.00 | 0.00 | 30,000.00 | 20,000.00 | 10,000.00 | 20,648.75 | | | |
| | 6110.090 | Supplies & Equipment Computers & Printers | 0.00 | 0.00 | 0.00 | (3.00) | 3.00 | 0.00 | | | |
| | 6110.340 | Supplies & Equipment Safety Program Equipment | 3,141.00 | 0.00 | 3,141.00 | 3,057.00 | 84.00 | 53.02 | | New required life rings | |
| | 6110.390 | Supplies & Equipment Small Equipment | 49.00 | 0.00 | 49.00 | 49.00 | 0.00 | 58.31 | | | |
| | 6110.420 | Supplies & Equipment Tools & Supplies | 253.00 | 0.00 | 253.00 | 253.00 | 0.00 | 0.00 | | | |
| | 6130.045 | Equipment Maintenance Other Equipment Maint/Repair | 190.00 | 0.00 | 190.00 | 190.00 | 0.00 | 0.00 | | | |
| | 6130.055 | Equipment Maintenance Roads Management System | 886.00 | 0.00 | 886.00 | 886.00 | 0.00 | 0.00 | To allocate iWorks System and Neptune Software from Support | | |
| | 6130.060 | Equipment Maintenance Software Licensing | 114.00 | 0.00 | 114.00 | 114.00 | 0.00 | 0.00 | Annual Brightly Software payment | | |
| | 6150.050 | Uniforms & Personal Equipment Uniforms | 171.00 | 0.00 | 171.00 | 122.00 | 49.00 | 75.04 | | | |
| | 6200.010 | Other Supplies & Materials Lab Testing | 6,000.00 | 0.00 | 6,000.00 | 0.00 | 6,000.00 | 5,044.00 | | | |
| | 6200.020 | Other Supplies & Materials Materials | 363.00 | 0.00 | 363.00 | 363.00 | 0.00 | 0.00 | | | |
| | 6200.030 | Other Supplies & Materials Testing Supplies | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 258.11 | | | |
| Account Classification Total: SUPP & MAT - Supplies & Materials | | | \$45,574.00 | \$0.00 | \$45,574.00 | \$28,108.00 | \$17,466.00 | \$27,979.17 | | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | | | |
| | 6500.010 | Systems Maintenance Collection System Maintenance | 20,000.00 | 0.00 | 20,000.00 | 5,000.00 | 15,000.00 | 7,570.28 | Assuming increased costs that come with anticipated new customers in River Run and Windmill Creek | | |
| | 6500.020 | Systems Maintenance Water Plant/System Maint | 8,000.00 | 0.00 | 8,000.00 | 2,300.00 | 5,700.00 | 4,509.30 | Assuming increased costs that come with anticipated new customers in River Run and Windmill Creek | | |
| | 6500.030 | Systems Maintenance Wastewater Treatment Plant Maint | 10,000.00 | 0.00 | 10,000.00 | 3,000.00 | 7,000.00 | 10,416.92 | Assuming increased costs that come with anticipated new customers in River Run and Windmill Creek | | |
| | 6500.040 | Systems Maintenance WWW Paving | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 | 0.00 | To cover any paving repairs that could happen during the year | | |
| | 6500.070 | Systems Maintenance Contractor Water Install/Repair | 6,000.00 | 0.00 | 6,000.00 | 1,000.00 | 5,000.00 | 3,000.00 | To cover any installs/repairs that could happen during the year along with new customers and development | | |
| | 6500.075 | Systems Maintenance Contractor Sewer Install/Repair | 6,000.00 | 0.00 | 6,000.00 | 6,000.00 | 0.00 | 1,500.00 | To cover any installs/repairs that could happen during the year along with new customers and development | | |
| | 6530.100 | Consulting Services Professional Fees | 439.00 | 0.00 | 439.00 | (441.00) | 880.00 | 275.00 | | | |
| | 6540.090 | Vehicle Operating Expenses Vehicle/Equip - Support Group | 4,015.00 | 0.00 | 4,015.00 | 2,394.00 | 1,621.00 | 1,794.92 | Based on historical spending and Support and Construction allocation method | | |
| | 6550.020 | Building Site Expenses Buildings & Grounds Maintenance | 2,000.00 | 0.00 | 2,000.00 | 1,500.00 | 500.00 | 265.86 | Based on anticipated increased maintenance with new customers and new development | | |
| | 6550.060 | Building Site Expenses Electricity | 35,000.00 | 0.00 | 35,000.00 | 0.00 | 35,000.00 | 30,570.01 | | | |
| | 6550.270 | Building Site Expenses Telephone | 635.00 | 0.00 | 635.00 | 149.00 | 486.00 | 387.94 | | | |
| | 6550.280 | Building Site Expenses Tipping Fees | 76.00 | 0.00 | 76.00 | 76.00 | 0.00 | 0.00 | | | |
| | 6700.200 | Other Maint. & Svcs Payment to Water Utility | 110,000.00 | 0.00 | 110,000.00 | 50,000.00 | 60,000.00 | 65,682.15 | Cost is based on flows from Ocean Pines to River Run. Assuming increased flows with anticipated new customers in River Run as well as Windmill Creek will result in increased cost | | |
| | 6700.400 | Other Maint. & Svcs State Waste Water Sludge Fees | 500.00 | 0.00 | 500.00 | 500.00 | 0.00 | 5,802.60 | | | |
| | 6700.500 | Other Maint. & Svcs Water & Wastewater Construction | 0.00 | 0.00 | 0.00 | (2,954.00) | 2,954.00 | 1,504.14 | | | |
| Account Classification Total: MAINT & SVCS - Maintenance & Services | | | \$203,665.00 | \$0.00 | \$203,665.00 | \$69,524.00 | \$134,141.00 | \$133,279.12 | | | |
| OTHR CHGS - Other Charges | | | | | | | | | | | |
| | 7000.060 | Travel, Training & Expense Educational Training | 120.00 | 0.00 | 120.00 | 74.00 | 46.00 | 64.80 | | | |
| | 7170.100 | Benefits & Insurance Property & Liability Insurance | 9,900.00 | 0.00 | 9,900.00 | 7,400.00 | 2,500.00 | 2,680.24 | Historical based on new allocation method and a 10% increase per Budget Officer. | | |
| Account Classification Total: OTHR CHGS - Other Charges | | | \$10,020.00 | \$0.00 | \$10,020.00 | \$7,474.00 | \$2,546.00 | \$2,745.04 | | | |

| Worcester County | | | Budget Worksheet Report | | | | | | | |
|---|----------------|---|-------------------------|----------------------|---------------------------|--|---------------------|--------------------|--|---------------------------|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | \$ Variance FY26 Committee vs FY25 Adopted | 2025 Adopted Budget | 2024 Actual Amount | Department Requested Comments | Committee Review Comments |
| INTFND CHGS - Interfund Charges | | | | | | | | | | |
| | 8010.030 | Interfund Treasurer's Support - Salary | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,629.88 | | |
| | 8010.040 | Interfund Treasurer's Support - Fringe | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,307.58 | | |
| | 8010.050 | Interfund Public Works & Admin - Benefits | 0.00 | 0.00 | 0.00 | (828.00) | 828.00 | 2,305.53 | | |
| | 8010.060 | Interfund Public Works & Admin - Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,637.04 | | |
| Account Classification Total: INTFND CHGS - Interfund Charges | | | \$0.00 | \$0.00 | \$0.00 | (\$828.00) | \$828.00 | \$10,880.03 | | |
| CAP EQ - Capital Equipment | | | | | | | | | | |
| | 9010 | Capital Equipment | 27,471.00 | 0.00 | 27,471.00 | 27,471.00 | 0.00 | 0.00 | Increase due to Support and Construction allocation of Capital Equipment \$15,000 being requested for concrete walkways for deliveries. | |
| | 9010.090 | Capital Equipment Other WWW Equipment | 15,000.00 | 0.00 | 15,000.00 | (30,000.00) | 45,000.00 | 0.00 | | |
| Account Classification Total: CAP EQ - Capital Equipment | | | \$42,471.00 | \$0.00 | \$42,471.00 | (\$2,529.00) | \$45,000.00 | \$0.00 | | |
| EXPENSES Total | | | \$427,861.00 | (\$235.00) | \$428,096.00 | \$135,072.08 | \$292,788.92 | \$242,431.30 | | |
| Fund REVENUE Total: 575 - River Run | | | \$427,861.00 | (\$235.00) | \$428,096.00 | \$135,072.00 | \$292,789.00 | \$245,119.68 | | |
| Fund EXPENSE Total: 575 - River Run | | | \$427,861.00 | (\$235.00) | \$428,096.00 | \$135,072.08 | \$292,788.92 | \$242,431.30 | | |
| Fund Total: 575 - River Run | | | \$0.00 | \$0.00 | \$0.00 | (\$0.08) | \$0.08 | \$2,688.38 | | |

Worcester County
West Ocean City

| | 2026 Committee Review | Committee Adjustment | Overall FY26 Committee Variance \$ vs FY25 Adopted | Overall FY26 Committee Variance % vs FY25 Adopted | 2026 Department Requested | 2025 Adopted Budget | 2024 Actual Amount | 2023 Actual Amount |
|---|-----------------------------|-------------------------|--|---|---------------------------------|------------------------|-----------------------|-----------------------|
| 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 | \$0.00 | \$0.00 |
| CHG SVC - Charges for Services | \$2,201,122.00 | (\$449,698.00) | \$669,522.00 | 44% | \$2,650,820.00 | \$1,531,600.00 | \$1,534,485.44 | \$1,520,349.07 |
| INT/PEN - Interest & Penalties | \$91,000.00 | \$0.00 | \$1,000.00 | 1% | \$91,000.00 | \$90,000.00 | \$137,942.86 | \$76,869.51 |
| OTH REV - Other Revenue | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$88,122.46 | \$3,135.30 |
| TRNS IN - Transfers In | \$154,658.00 | \$454,268.00 | \$493,811.00 | -146% | (\$299,610.00) | (\$339,153.00) | \$0.00 | \$0.00 |
| DEBT SRV REV - Debt Service Revenue | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Revenue Totals | \$2,446,780.00 | \$4,570.00 | \$1,164,333.00 | 91% | \$2,442,210.00 | \$1,282,447.00 | \$1,760,550.76 | \$1,600,353.88 |
| Expenditures | | | | | | | | |
| PERS SVCS - Personnel Services | \$316,925.00 | \$4,570.00 | \$38,396.14 | 14% | \$312,355.00 | \$278,528.86 | \$117,403.42 | \$107,191.38 |
| SUPP & MAT - Supplies & Materials | \$36,925.00 | \$0.00 | \$7,661.00 | 26% | \$36,925.00 | \$29,264.00 | \$31,747.32 | \$41,089.89 |
| MAINT & SVCS - Maintenance & Services | \$940,565.00 | \$0.00 | \$22,483.00 | 2% | \$940,565.00 | \$918,082.00 | \$788,303.31 | \$769,148.90 |
| OTHR CHGS - Other Charges | \$11,810.00 | \$0.00 | (\$14,916.00) | -56% | \$11,810.00 | \$26,726.00 | \$28,957.87 | \$24,755.70 |
| INTFND CHGS - Interfund Charges | \$0.00 | \$0.00 | (\$9,846.00) | -100% | \$0.00 | \$9,846.00 | \$127,743.19 | \$120,628.23 |
| CAP EQ - Capital Equipment | \$1,140,555.00 | \$0.00 | \$1,120,555.00 | 5,602% | \$1,140,555.00 | \$20,000.00 | \$384,866.51 | \$371,000.72 |
| Expenditure Totals | \$2,446,780.00 | \$4,570.00 | \$1,164,333.14 | 0 | \$2,442,210.00 | \$1,282,446.86 | \$1,479,021.62 | \$1,433,814.82 |
| Fund Total: West Ocean City | \$0.00 | \$0.00 | (\$0.14) | 0 | \$0.00 | \$0.14 | \$281,529.14 | \$166,539.06 |

| Worcester County | | | Budget Worksheet Report | | | | | | | |
|---|----------------|--|-------------------------|-----------------------|---------------------------|--|-----------------------|-----------------------|---|--|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | \$ Variance FY26 Committee vs FY25 Adopted | 2025 Adopted Budget | 2024 Actual Amount | Department Requested Comments | Committee Review Comments |
| Fund: 580 - West Ocean City | | | | | | | | | | |
| REVENUES | | | | | | | | | | |
| CHG SVC - Charges for Services | | | | | | | | | | |
| | 5010.100 | Domestic Sewer Service | 1,406,065.00 | (283,675.00) | 1,689,740.00 | 181,065.00 | 1,225,000.00 | 1,226,685.00 | Adjusting rate from fixture based to \$167.50 per EDU | Decreased rate from \$167.50 per EDU to \$139.38 per EDU |
| | 5015.100 | Commercial Sewer Service | 766,032.00 | (154,548.00) | 920,580.00 | 479,232.00 | 286,800.00 | 287,099.44 | Adjusting rate from fixture based to \$167.50 per EDU | Decreased rate from \$167.50 per EDU to \$139.38 per EDU |
| | 5020.200 | Additional Assessments - Accessibility Sewer Accessibility | 14,025.00 | (11,475.00) | 25,500.00 | 14,025.00 | 0.00 | 0.00 | Charging \$85 per EDU sold but not in service | Decreased rate from \$85 per EDU to \$46.75 per EDU |
| | 5040 | Hook-Ups | 15,000.00 | 0.00 | 15,000.00 | (4,800.00) | 19,800.00 | 15,301.00 | | |
| | 5825 | Future Capital Development Reven | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,400.00 | | |
| Account Classification Total: CHG SVC - Charges for Services | | | \$2,201,122.00 | (\$449,698.00) | \$2,650,820.00 | \$669,522.00 | \$1,531,600.00 | \$1,534,485.44 | | |
| INT/PEN - Interest & Penalties | | | | | | | | | | |
| | 4700 | Interest On Investments | 75,000.00 | 0.00 | 75,000.00 | 0.00 | 75,000.00 | 122,105.47 | | |
| | 4710 | Penalty/Fees | 16,000.00 | 0.00 | 16,000.00 | 1,000.00 | 15,000.00 | 15,837.39 | | |
| Account Classification Total: INT/PEN - Interest & Penalties | | | \$91,000.00 | \$0.00 | \$91,000.00 | \$1,000.00 | \$90,000.00 | \$137,942.86 | | |
| OTH REV - Other Revenue | | | | | | | | | | |
| | 5850 | Other Revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 88,122.46 | | |
| Account Classification Total: OTH REV - Other Revenue | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$88,122.46 | | |
| TRNS IN - Transfers In | | | | | | | | | | |
| | 5975.100 | Transfers From (To) Reserve | 154,658.00 | 188,823.00 | (34,165.00) | 493,811.00 | (339,153.00) | 0.00 | | Transfer from Reserves to cover budgeted deficit |
| | 5975.200 | Transfers From Other Funds | 0.00 | 265,445.00 | (265,445.00) | 154,658.00 | 0.00 | 0.00 | | |
| Account Classification Total: TRNS IN - Transfers In | | | \$154,658.00 | \$454,268.00 | (\$299,610.00) | \$648,469.00 | (\$339,153.00) | \$0.00 | | |
| REVENUES Total | | | \$2,446,780.00 | \$4,570.00 | \$2,442,210.00 | \$1,318,991.00 | \$1,282,447.00 | \$1,760,550.76 | | |
| EXPENSES | | | | | | | | | | |
| PERS SVCS - Personnel Services | | | | | | | | | | |
| | 6000.100 | Personnel Services Salaries | 161,925.00 | 957.00 | 160,968.00 | 30,011.12 | 131,913.88 | 30,018.88 | | |
| | 6000.200 | Personnel Services Salaries-Support Group | 32,550.00 | (1,418.00) | 33,968.00 | (4,671.00) | 37,221.00 | 29,247.67 | | |
| | 6000.300 | Personnel Services Salaries-Construction | 15,154.00 | 0.00 | 15,154.00 | 1,140.00 | 14,014.00 | 16,341.48 | | |
| | 6000.400 | Personnel Services Overtime Pay | 5,063.00 | 0.00 | 5,063.00 | (6,787.00) | 11,850.00 | 1,491.31 | | |
| | 6010.020 | Benefits Contingency | 88.00 | 0.00 | 88.00 | 15.00 | 73.00 | 0.00 | | |
| | 6010.025 | Benefits Deferred Comp Match | 918.00 | 0.00 | 918.00 | 0.00 | 918.00 | 0.00 | | |
| | 6010.030 | Benefits Hospitalization Insurance | 43,318.00 | 4,316.00 | 39,002.00 | 6,638.78 | 36,679.22 | 0.00 | | |
| | 6010.050 | Benefits Retirement | 29,909.00 | 0.00 | 29,909.00 | 9,916.00 | 19,993.00 | 0.00 | | |
| | 6010.060 | Benefits Social Security Taxes | 16,424.00 | 491.00 | 15,933.00 | 2,309.24 | 14,114.76 | 0.00 | | |
| | 6010.070 | Benefits Unemployment Insurance | 88.00 | 0.00 | 88.00 | 15.00 | 73.00 | 0.00 | | |
| | 6010.090 | Benefits Workmans Compensation Ins | 4,654.00 | 224.00 | 4,430.00 | 2,119.00 | 2,535.00 | 0.00 | | |
| | 6010.100 | Benefits Fica & Fringe Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 37,017.35 | | |
| | 6010.120 | Benefits Long Term Disability | 332.00 | 0.00 | 332.00 | 58.00 | 274.00 | 0.00 | | |
| | 6010.130 | Benefits Life Insurance | 376.00 | 0.00 | 376.00 | 66.00 | 310.00 | 0.00 | | |
| | 6010.140 | Benefits FSA & PSA Admin and EAP Program | 407.00 | 0.00 | 407.00 | 71.00 | 336.00 | 0.00 | | |
| | 6010.150 | Benefits Retirement Administration Fee | 425.00 | 0.00 | 425.00 | 75.00 | 350.00 | 0.00 | | |
| | 6010.900 | Benefits OPEB contribution | 5,294.00 | 0.00 | 5,294.00 | (2,580.00) | 7,874.00 | 3,286.73 | | |
| Account Classification Total: PERS SVCS - Personnel Services | | | \$316,925.00 | \$4,570.00 | \$312,355.00 | \$38,396.14 | \$278,528.86 | \$117,403.42 | | |

| Worcester County | | | Budget Worksheet Report | | | | | | | |
|---|----------------|--|-------------------------|----------------------|---------------------------|--|---------------------|--------------------|---|---------------------------|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | \$ Variance FY26 Committee vs FY25 Adopted | 2025 Adopted Budget | 2024 Actual Amount | Department Requested Comments | Committee Review Comments |
| SUPP & MAT - Supplies & Materials | | | | | | | | | | |
| | 6100.010 | Administrative Expense Administrative Expenses | 24,614.00 | 0.00 | 24,614.00 | (516.00) | 25,130.00 | 29,562.58 | Based on historical spending and Support and Construction allocation method | |
| | 6110.090 | Supplies & Equipment Computers & Printers | 0.00 | 0.00 | 0.00 | (44.00) | 44.00 | 0.00 | | |
| | 6110.340 | Supplies & Equipment Safety Program Equipment | 472.00 | 0.00 | 472.00 | (848.00) | 1,320.00 | 515.64 | | |
| | 6110.390 | Supplies & Equipment Small Equipment | 164.00 | 0.00 | 164.00 | 164.00 | 0.00 | 133.24 | | |
| | 6110.420 | Supplies & Equipment Tools & Supplies | 2,515.00 | 0.00 | 2,515.00 | 515.00 | 2,000.00 | 1,364.38 | | |
| | 6130.045 | Equipment Maintenance Other Equipment Maint/Repair | 652.00 | 0.00 | 652.00 | 652.00 | 0.00 | 0.00 | | |
| | 6130.055 | Equipment Maintenance Roads Management System | 6,579.00 | 0.00 | 6,579.00 | 6,579.00 | 0.00 | 0.00 | To allocate iWorks System and Neptune Software from Support | |
| | 6130.060 | Equipment Maintenance Software Licensing | 114.00 | 0.00 | 114.00 | 114.00 | 0.00 | 0.00 | | |
| | 6150.050 | Uniforms & Personal Equipment Uniforms | 573.00 | 0.00 | 573.00 | (197.00) | 770.00 | 171.48 | | |
| | 6200.020 | Other Supplies & Materials Materials | 1,242.00 | 0.00 | 1,242.00 | 1,242.00 | 0.00 | 0.00 | Based on new Support and Construction allocation method | |
| Account Classification Total: SUPP & MAT - Supplies & Materials | | | \$36,925.00 | \$0.00 | \$36,925.00 | \$7,661.00 | \$29,264.00 | \$31,747.32 | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | | |
| | 6500.010 | Systems Maintenance Collection System Maintenance | 180,000.00 | 0.00 | 180,000.00 | 50,000.00 | 130,000.00 | 72,157.92 | Increase due to main pipe/line cleaning | |
| | 6500.040 | Systems Maintenance WWW Paving | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 859.50 | | |
| | 6500.075 | Systems Maintenance Contractor Sewer Install/Repair | 8,500.00 | 0.00 | 8,500.00 | 0.00 | 8,500.00 | 17,351.00 | | |
| | 6530.100 | Consulting Services Professional Fees | 3,257.00 | 0.00 | 3,257.00 | (10,423.00) | 13,680.00 | 4,275.00 | Decrease based on historical trend in spending. | |
| | 6540.090 | Vehicle Operating Expenses Vehicle/Equip - Support Group | 13,185.00 | 0.00 | 13,185.00 | (12,280.00) | 25,465.00 | 3,943.62 | Allocating Vehicle Expenses from Support Group | |
| | 6550.020 | Building Site Expenses Buildings & Grounds Maintenance | 600.00 | 0.00 | 600.00 | (400.00) | 1,000.00 | 10,236.00 | | |
| | 6550.060 | Building Site Expenses Electricity | 30,000.00 | 0.00 | 30,000.00 | 10,000.00 | 20,000.00 | 25,185.72 | Based on historical spending and anticipated rise in utility costs | |
| | 6550.180 | Building Site Expenses Pest Control/Termite Insp | 400.00 | 0.00 | 400.00 | 400.00 | 0.00 | 0.00 | | |
| | 6550.270 | Building Site Expenses Telephone | 2,386.00 | 0.00 | 2,386.00 | 16.00 | 2,370.00 | 1,546.91 | | |
| | 6550.280 | Building Site Expenses Tipping Fees | 237.00 | 0.00 | 237.00 | 237.00 | 0.00 | 0.00 | | |
| | 6700.100 | Other Maint. & Svcs Payment to Sewer Utility | 700,000.00 | 0.00 | 700,000.00 | 0.00 | 700,000.00 | 648,270.00 | | |
| | 6700.500 | Other Maint. & Svcs Water & Wastewater Construction | 0.00 | 0.00 | 0.00 | (15,067.00) | 15,067.00 | 4,477.64 | | |
| Account Classification Total: MAINT & SVCS - Maintenance & Services | | | \$940,565.00 | \$0.00 | \$940,565.00 | \$22,483.00 | \$918,082.00 | \$788,303.31 | | |

| Worcester County | | | Budget Worksheet Report | | | | | | | |
|--|----------------|---|-------------------------|----------------------|---------------------------|--|-----------------------|-----------------------|---|---------------------------|
| | Account Number | Account Description | 2026 Committee Review | Committee Adjustment | 2026 Department Requested | \$ Variance FY26 Committee vs FY25 Adopted | 2025 Adopted Budget | 2024 Actual Amount | Department Requested Comments | Committee Review Comments |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | | | |
| | 7000.060 | Travel, Training & Expense Educational Training | 410.00 | 0.00 | 410.00 | (316.00) | 726.00 | 148.07 | | |
| | 7170.100 | Benefits & Insurance Property & Liability Insurance | 11,400.00 | 0.00 | 11,400.00 | (14,600.00) | 26,000.00 | 28,809.80 | Decrease based on new allocation method and a 10% increase per Budget Officer. | |
| <i>Account Classification Total: OTHR CHGS - Other Charges</i> | | | \$11,810.00 | \$0.00 | \$11,810.00 | (\$14,916.00) | \$26,726.00 | \$28,957.87 | | |
| <i>INTFND CHGS - Interfund Charges</i> | | | | | | | | | | |
| | 8010.030 | Interfund Treasurer's Support - Salary | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 35,357.32 | | |
| | 8010.040 | Interfund Treasurer's Support - Fringe | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 17,579.66 | | |
| | 8010.050 | Interfund Public Works & Admin - Benefits | 0.00 | 0.00 | 0.00 | (9,846.00) | 9,846.00 | 24,842.14 | Decrease due to Position Budgeting automatically allocating these expenses to salaries. | |
| | 8010.060 | Interfund Public Works & Admin - Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 49,964.07 | | |
| <i>Account Classification Total: INTFND CHGS - Interfund Charges</i> | | | \$0.00 | \$0.00 | \$0.00 | (\$9,846.00) | \$9,846.00 | \$127,743.19 | | |
| <i>CAP EQ - Capital Equipment</i> | | | | | | | | | | |
| | 9010 | Capital Equipment | 40,555.00 | 0.00 | 40,555.00 | 40,555.00 | 0.00 | 0.00 | Increase due to Support and Construction allocation of Capital Equipment | |
| | 9010.090 | Capital Equipment Other WWW Equipment | 1,100,000.00 | 0.00 | 1,100,000.00 | 1,080,000.00 | 20,000.00 | 0.00 | Sunset Ave design/construction and wet well improvement | |
| | 9100.010 | Depreciation Depreciation Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 384,866.51 | | |
| <i>Account Classification Total: CAP EQ - Capital Equipment</i> | | | \$1,140,555.00 | \$0.00 | \$1,140,555.00 | \$1,120,555.00 | \$20,000.00 | \$384,866.51 | | |
| EXPENSES Total | | | \$2,446,780.00 | \$4,570.00 | \$2,442,210.00 | \$1,164,333.14 | \$1,282,446.86 | \$1,479,021.62 | | |
| Fund REVENUE Total: 580 - West Ocean City | | | \$2,446,780.00 | \$4,570.00 | \$2,442,210.00 | \$1,164,333.00 | \$1,282,447.00 | \$1,760,550.76 | | |
| Fund EXPENSE Total: 580 - West Ocean City | | | \$2,446,780.00 | \$4,570.00 | \$2,442,210.00 | \$1,164,333.14 | \$1,282,446.86 | \$1,479,021.62 | | |
| Fund Total: 580 - West Ocean City | | | \$0.00 | \$0.00 | \$0.00 | (\$0.14) | \$0.14 | \$281,529.14 | | |

**WORCESTER COUNTY
CAPITAL EQUIPMENT REQUESTED
FY 2026**

Department/Agency Name: Water and Wastewater Department

Department No. 510

| Priority Number | Account Number | Service Area | Item | Estimated Cost | New, Ongoing, or Replacement | Justification or Explanation |
|----------------------|----------------|--------------|------------------|----------------|------------------------------|---|
| 1 | 510.9010.010 | Support | 2WD Utility Body | \$ 130,000 | R | Maintenance Division truck 19 has a 4 out of 20 vehicle rating and is in need of replacement. |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| TOTAL CAPITAL | | | | \$ 130,000 | | |

WORCESTER COUNTY
CAPITAL EQUIPMENT REQUESTED
FY 2026

Department/Agency Name: Water and Wastewater Department

Department No. 511

| Priority Number | Account Number | Service Area | Item | Estimated Cost | New, Ongoing, or Replacement | Justification or Explanation |
|----------------------|----------------|--------------|-----------|----------------|------------------------------|---|
| 1 | 511.9010.010 | Construction | VAC Truck | \$ 800,000 | R | The existing vac truck was built in 2006 it is in need of replacement. The repair costs on the vacuum equipment has averaged about \$25k in the last two years. The other issue is downtime when away for repair sometimes it leads to 6 weeks or more and having to utilize a third party vendor in emergencies. |
| | | | | | | |
| | | | | | | |
| TOTAL CAPITAL | | | | \$ 800,000 | | |

**WORCESTER COUNTY
CAPITAL EQUIPMENT REQUESTED
FY 2026**

Department/Agency Name: Water and Wastewater Department

Department No. 520

| Priority Number | Account Number | Service Area | Item | Estimated Cost | New, Ongoing, or Replacement | Justification or Explanation |
|----------------------|----------------|------------------|---------------------|----------------|------------------------------|---|
| 1 | 520.9010 | Assateague Point | 2 Aerators | \$ 60,000 | R | Replaced original from 1989 aeration system. |
| 2 | 520.9010 | Assateague Point | Filter Replacements | \$ 60,000 | R | Replace obsolete 1989 Filters and controls. |
| 3 | 520.9010 | Assateague Point | Isolation Valve | \$ 10,000 | N | Will allow us to isolate Assateague Way in event of leak. |
| | | | | | | |
| | | | | | | |
| TOTAL CAPITAL | | | | \$ 130,000 | | |

**WORCESTER COUNTY
CAPITAL EQUIPMENT REQUESTED
FY 2026**

Department/Agency Name: Water and Wastewater Department

Department No. 525

| Priority Number | Account Number | Service Area | Item | Estimated Cost | New, Ongoing, or Replacement | Justification or Explanation |
|----------------------|----------------|--------------|-----------------------------|----------------|------------------------------|--|
| 1 | 525.9010.090 | Bridgetown | Hydrant and Isolation Valve | \$ 13,000 | N | Add a hydrant at entrance to transfer station to isolate half of system for leak repair. |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| TOTAL CAPITAL | | | | \$ 13,000 | | |

**WORCESTER COUNTY
CAPITAL EQUIPMENT REQUESTED
FY 2026**

Department/Agency Name: Water and Wastewater Department

Department No. 530

| Priority Number | Account Number | Service Area | Item | Estimated Cost | New, Ongoing, or Replacement | Justification or Explanation |
|----------------------|----------------|-----------------|---------------------------|----------------|------------------------------|---|
| 1 | 530.9010 | Edgewater Acres | Control Panel Replacement | \$ 140,000 | R | Replacement control panel to pump station due to corrosion. |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| TOTAL CAPITAL | | | | \$ 140,000 | | |

**WORCESTER COUNTY
CAPITAL EQUIPMENT REQUESTED
FY 2026**

Department/Agency Name: Water and Wastewater Department

Department No. 535

| Priority Number | Account Number | Service Area | Item | Estimated Cost | New, Ongoing, or Replacement | Justification or Explanation |
|----------------------|----------------|--------------|----------------------------|----------------|------------------------------|------------------------------|
| 1 | 535.9010.090 | Landings | Pump Station A Replacement | \$ 15,000 | R | Replacement pump spare. |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| TOTAL CAPITAL | | | | \$ 15,000 | | |

WORCESTER COUNTY
CAPITAL EQUIPMENT REQUESTED
FY 2026

Department/Agency Name: Water and Wastewater Department

Department No. 545

| Priority Number | Account Number | Service Area | Item | Estimated Cost | New, Ongoing, or Replacement | Justification or Explanation |
|----------------------|----------------|----------------|---------------------------------|----------------|------------------------------|--|
| 3 | 545.9010 | Mystic Harbour | Drying Beds | \$ 70,000 | R | The existing drying beds are made of aerated asphalt and are deteriorating this cost is to put back porous concrete. The deterioration has caused pot holes that could damage equipment or limit operations. |
| 5 | 545.9010 | Mystic Harbour | Membrane Replacement Plan | \$ 54,000 | N | The membrane replacement plan is to provide payment towards the next set of membranes. In doing so, it doesn't create such a large expenditure at one time when the membranes are due for replacement. |
| 1 | 545.9010 | Mystic Harbour | Radio Read Meter Loan Principal | \$ 8,000 | O | Repayment of Loan for meter upgrades |
| 4 | 545.9010 | Mystic Harbour | Skid Steer Lease | \$ 22,000 | R | Replace 2004 Skid Steer needed to load sludge. |
| 2 | 545.9010.080 | Mystic Harbour | SCADA Panel Station F | \$ 200,000 | R | Replacement control panel to pump station due to corrosion. |
| 6 | 545.9010.080 | Mystic Harbour | WTP Fence and Alarm | \$ 30,000 | N | Site Security |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| TOTAL CAPITAL | | | | \$ 384,000 | | |

**WORCESTER COUNTY
CAPITAL EQUIPMENT REQUESTED
FY 2026**

Department/Agency Name: Water and Wastewater Department

Department No. 550

| Priority Number | Account Number | Service Area | Item | Estimated Cost | New, Ongoing, or Replacement | Justification or Explanation |
|----------------------|----------------|--------------|---------------------------------|----------------|------------------------------|--------------------------------------|
| 1 | 550.9010 | Newark | Radio Read Meter Loan Principal | \$ 1,300 | O | Repayment of Loan for meter upgrades |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| TOTAL CAPITAL | | | | \$ 1,300 | | |

WORCESTER COUNTY
CAPITAL EQUIPMENT REQUESTED
FY 2026

Department/Agency Name: Water and Wastewater Department

Department No. 555

| Priority Number | Account Number | Service Area | Item | Estimated Cost | New, Ongoing, or Replacement | Justification or Explanation |
|----------------------|-------------------|------------------------|----------------------------------|----------------|------------------------------|--|
| 1 | 555.8002.9010 | Ocean Pines-Water | Radio Read Meter Loan Principal | \$ 115,000 | O | Repayment of Loan for meter upgrades |
| 2 | 555.8002.9010 | Ocean Pines-Water | Replace Blue Tubing | \$ 30,000 | R | Blue tubing replacement is to replace a failing pipe material. |
| 3 | 555.8002.9010 | Ocean Pines-Water | Stainless Tank | \$ 20,000 | R | Replacement tank for drinking wells if they break the wells will not operate. |
| 4 | 555.8003.9010.090 | Ocean Pines-Treatment | Aluminum Chloride Tank & Install | \$ 26,000 | R | The existing tank is 20 years old and is fiberglass showing signs of UV damage and is in need of replacement. |
| 2 | 555.8003.9010.090 | Ocean Pines-Treatment | Drying Beds | \$ 50,000 | R | The existing drying beds were originally made of sand then in 2004 transitioned to asphalt. Currently they are deteriorating to the point equipment is getting stuck impacting operations. This cost is to repair a quarter of the drying beds surface area. |
| 3 | 555.8003.9010.090 | Ocean Pines-Treatment | Pipe Corrosion Protection | \$ 50,000 | O | Existing piping hasn't been painted or media blasted over 20 years and is showing signs of rusting/deterioration and needs to be maintained. |
| 1 | 555.8003.9010.090 | Ocean Pines-Treatment | Pond Revisions | \$ 200,000 | O | Increase of pond height due to capacity requirements. |
| 1 | 555.8004.9010.090 | Ocean Pines-Collection | Bush Pumps | \$ 30,000 | R | Pumps fail, stations will not operate. |
| 2 | 555.8004.9010.090 | Ocean Pines-Collection | Fiberglas Vacuum Tanks | \$ 120,000 | R | Replace old cement and plastic tanks. Reduce infiltration flow to WWTP during weather events. |
| 3 | 555.8004.9010.090 | Ocean Pines-Collection | Lift Station T Pump Replacement | \$ 70,000 | R | Replacement pump as the existing pumps are obsolete. |
| 4 | 555.8004.9010.090 | Ocean Pines-Collection | Lift Station T Wet Well Reline | \$ 65,000 | R | Tank failure would lead to the station not operating. |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| TOTAL CAPITAL | | | | \$ 776,000 | | |

**WORCESTER COUNTY
CAPITAL EQUIPMENT REQUESTED
FY 2026**

Department/Agency Name: Water and Wastewater Department

Department No. 570

| Priority Number | Account Number | Service Area | Item | Estimated Cost | New, Ongoing, or Replacement | Justification or Explanation |
|----------------------|----------------|--------------|-----------------------|----------------|------------------------------|--|
| 1 | 570.9010 | Riddle Farm | Screw Press & Install | \$ 50,000 | N | Sludge Dewatering equipment needed to maintain permit. |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| TOTAL CAPITAL | | | | \$ 50,000 | | |

**WORCESTER COUNTY
CAPITAL EQUIPMENT REQUESTED
FY 2026**

Department/Agency Name: Water and Wastewater Department

Department No. 575

| Priority Number | Account Number | Service Area | Item | Estimated Cost | New, Ongoing, or Replacement | Justification or Explanation |
|----------------------|----------------|--------------|------------------|----------------|------------------------------|---|
| 1 | 575.9010.090 | River Run | Concrete Walkway | \$ 15,000 | N | Concrete walkway to assist in loading/unloading of chemicals. |
| | | | | | | |
| | | | | | | |
| TOTAL CAPITAL | | | | \$ 15,000 | | |

WORCESTER COUNTY
CAPITAL EQUIPMENT REQUESTED
FY 2026

Department/Agency Name: Water and Wastewater Department

Department No. 580

| Priority Number | Account Number | Service Area | Item | Estimated Cost | New, Ongoing, or Replacement | Justification or Explanation |
|----------------------|----------------|-----------------|--------------------------------|----------------|------------------------------|---|
| 2 | 580.9010.090 | West Ocean City | Wet Well Design & Permitting | \$ 100,000 | N | For rag removal at pump station #1 wet well. |
| 1 | 580.9010.090 | West Ocean City | Sunset Ave Relief Construction | \$ 1,000,000 | N | Provide a sewer relief line to prevent backups. |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| TOTAL CAPITAL | | | | \$ 1,100,000 | | |

VEHICLE RATING INSPECTION

| Rating | Miles | Age | Est. Repairs | Body | Inspection Date |
|--------|-------------------|------------------|----------------|--|-----------------|
| 5 | Under 75,000 | 5 years or newer | \$200 or less | Excellent | 11/27/2024 |
| 4 | 75,001 - 100,000 | 6-9 years | \$500 or less | Minor Scratches | Department |
| 3 | 100,001-125,000 | 10-12 years | \$1000 or less | Small Dents / Scratches | WWW |
| 2 | 125,001 - 150,000 | 13-15 years | \$1500 or less | Larger Dents / Peeling paint | Mileage |
| 1 | 150,001 or over | 16+, Replace | \$2000 or less | Major body damage / Peeling paint / Rust | 208,333 |

Vehicle Information:

Serial: 1GBHC24D47E153694

Year: 2007

Make: CHEVROLET

KBB Value: \$4,802.00

Model: SILVERADO 2500 FLAT BED DIESEL

Overall Rating: 8 out of 20

Repairs Needed: HEADLIGHTS FADED, PASSENGER DOOR BENT/PRY MARK FROM OPENING, ROCK CHIPS THROUGHOUT PAINT, PEELING PAINT OFF ROCKERS, PASSENGER MIRROR BROKEN, HOOD DENTED WITH RUST, DRIVERS DOOR PANEL MISSING PARTS, HEADLINER FALLING DOWN, CHANGE FUEL FILTER NOTIFICATION ON IN DASH,

VEHICLE RATING INSPECTION

| Rating | Miles | Age | Est. Repairs | Body | Inspection Date |
|--------|-------------------|------------------|----------------|--|-----------------|
| 5 | Under 75,000 | 5 years or newer | \$200 or less | Excellent | 11/27/2024 |
| 4 | 75,001 - 100,000 | 6-9 years | \$500 or less | Minor Scratches | Department |
| 3 | 100,001-125,000 | 10-12 years | \$1000 or less | Small Dents / Scratches | WWW |
| 2 | 125,001 - 150,000 | 13-15 years | \$1500 or less | Larger Dents / Peeling paint | Mileage |
| 1 | 150,001 or over | 16+, Replace | \$2000 or less | Major body damage / Peeling paint / Rust | 181,397 |
| | 181,397 | | | | |

Vehicle Information:

Serial: 1GBHC24U82E305811

Year: 2002

Make: CHEVROLET

KBB Value: \$2,967.00

Model: SILVERADO 2500 UTILITY 2WD

Overall Rating: 4 out of 20

Repairs Needed: BODY DENTED, BACK BUMPER BENT, EXHAUST LEAKS, FRONT BUMPER BENT, HEADLIGHTS FADED, ROCK CHIPS AND SMALL DENTS ALL OVER, DRIVERS SEAT TORN, HEADLINER FALLING DOWN, HVAC ACTUATOR DOOR MOTOR BROKEN, ENGINE RUNS ROUGH, ERATIC IDLE, CHECK ENGINE LIGHT ON, BRAKE BOOSTER NEEDS REPLACED.

VEHICLE RATING INSPECTION

| Rating | Miles | Age | Est. Repairs | Body | Inspection Date |
|--------|------------------------------|------------------|----------------|--|--------------------|
| 5 | Under 75,000 | 5 years or newer | \$200 or less | Excellent | 11/27/2024 |
| 4 | 75,001 - 100,000 | 6-9 years | \$500 or less | Minor Scratches | Department WWW |
| 3 | 100,001-125,000 | 10-12 years | \$1000 or less | Small Dents / Scratches | Mileage 148,895 |
| 2 | 125,001 - 150,000 148,895 | 13-15 years | \$1500 or less | Larger Dents / Peeling paint | |
| 1 | 150,001 or over | 16+, Replace | \$2000 or less | Major body damage / Peeling paint / Rust | |

Vehicle Information:

Serial: 1FTRF122X8KC27495

Year: 2008

Make: FORD

KBB Value: \$2,058.00

Model: F150 XL 2WD

Overall Rating: 5 out of 20

Repairs Needed: PAINT PEELING, PAINT CHIPS ALL OVER, REAR WHEEL WELLS RUSTED OUT, NEEDS TIRES, HEADLIGHTS FADED, ENGINE RUNS ROUGH, TRANSMISSION LEAKING, FRAME/COMPONENTS SURFACE RUST, DOOR SEALS BROKEN, DRIVER SEAT TORN, CENTER CONSOLE TORN, TPMS SENSOR LIGHT ON IN DASH.

AGENDA

WORCESTER COUNTY COMMISSIONERS

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

Budget Work Session

The public is invited to view this meeting live online at – <https://worcestercountymd.swagit.com/live>

May 13, 2025

9:00 AM -Budget Work Session

- Enterprise Funds FY26 Budget
 1. Budget Summary – Solid Waste
 2. Capital Requests – Solid Waste
 3. Additional Requests & Information – Water Wastewater
 4. Budget Summary - Water Wastewater
 5. Budgets by Service Areas
 6. Capital Requests - Water Wastewater
- General Fund FY26 Budget
 1. Budget Summary
 2. Additional Requests and Information
 3. Revenue
 4. Expenditures by Department
 5. Capital Request
 6. Personnel Request

11:00 AM- Vote to Meet in Closed Session

- Closed Session: Discussion regarding individual personnel matters for FY26 Budget

12:00 PM - Recess Budget Work Session for Lunch

1:00 - Reconvene in Budget Work Session - General Discussion on FY26 Requested Budget

Questions from the Press; County Commissioner's remarks

4:00 PM -Adjourn

Reconvene in Budget Work Session on Tuesday, May 20, 2025 at 1:00 pm

AGENDAS ARE SUBJECT TO CHANGE UNTIL THE TIME OF CONVENING

Hearing Assistance Units Available – see County Administration

Please be thoughtful and considerate of others.

Turn off your cell phones & pagers during the meeting!

MEMORANDUM

TO: Worcester County Commissioners
FROM: Kim Reynolds, Budget Officer *Kim Reynolds*
DATE: May 5, 2025
SUBJECT: Budget Work Session Summary as of May 5, 2025

Committee Reviewed and recommended budget worksheets for revenue and expenditures are designed to assist you in making decisions on the FY2026 Requested Budget. Committee Reviewed revenues are an increase of \$4,155,898 and total \$288,730,807. Committee Reviewed expenditures are an increase of \$726,517 and total \$287,562,251. The Committee Reviewed surplus is \$1,168,556. A summary of the Committee Review revenues and expenditures are attached.

| | 2026 Committee Review | Committee Adjustment | 2026 Department Requested |
|-------------------|--------------------------|-------------------------|------------------------------|
| Revenues | 288,730,807 | 4,155,898 | 284,574,909 |
| Expenditures | 287,562,251 | 726,517 | 286,835,734 |
| Surplus/(Deficit) | 1,168,556 | 3,429,381 | (2,260,825) |

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

Attachments:

Committee Reviewed Revenues – Page 2

Committee Reviewed Expenditures – Pages 3-7

| Worcester County | | Revenue Budget Worksheet Report | | | |
|--|---------------------------------|---------------------------------|-----------------------|---------------------------|---|
| Account Number | Account Description | 2026 Committee Review | Committee Adjustments | 2026 Department Requested | Committee Review Comments |
| Fund: 100 - General Fund | | | | | |
| REVENUES | | | | | |
| 4000 | Full Year Real Property Taxes | 190,015,176.00 | 293,933.00 | 189,721,243.00 | Increase based on March 31st SDAT Update. |
| 4010 | Personal Property Taxes | 174,356.00 | 30,705.00 | 143,651.00 | Increase based on March 31st SDAT Update. |
| 4020 | Corporation Property Taxes | 4,953,759.00 | 872,409.00 | 4,081,350.00 | Increase based on March 31st SDAT Update. |
| 4030 | Railroad & Utility Property Tax | 5,024,624.00 | (95,654.00) | 5,120,278.00 | Decrease based on March 31st SDAT Update. |
| 4035 | Railroad Real Property | 2,527.00 | 245.00 | 2,282.00 | Increase based on March 31st SDAT Update. |
| 4040 | Half Year Real Property Taxes | 232,375.00 | (200.00) | 232,575.00 | Decrease based on March 31st SDAT Update. |
| 4080 | Tax Credits For Assessment I | (7,291,082.00) | 4,335.00 | (7,295,417.00) | Increase based on March 31st SDAT Update. |
| 5688 | MD Dept of Aging Grant | 5,635.00 | (39,365.00) | 45,000.00 | Updated estimated decrease in grant funding from the state. |
| 5510 | Transfers From Other Funds | 1,888,490.00 | 1,888,490.00 | 0.00 | Transfer in funding from the "due to Health Dept" account to cover increase in CORE Match expenses. |
| 5511 | Casino/Local Impact Grant Funds | 2,404,470.00 | 1,201,000.00 | 1,203,470.00 | Increase casino revenue to cover Public Safety vehicles/capital requests. |
| Total Revenue Committee Adjustments | | | \$4,155,898.00 | | |

| Worcester County | | Expense Budget Worksheet Report | | | |
|--|---|---------------------------------|-----------------------|---------------------------|--|
| Account Number | Account Description | 2026 Committee Review | Committee Adjustments | 2026 Department Requested | Committee Review Comments |
| Fund: 100 - General Fund | | | | | |
| EXPENSES | | | | | |
| Department: 1010 - Environmental Programs | | | | | |
| 6550.040 | Building Site Expenses Cleaning Contract | 9,687.00 | 4,687.00 | 5,000.00 | Cleaning contract quote increase for the EP section of the Roads building. |
| 9010.060 | Capital Equipment Other | 0.00 | (4,000.00) | 4,000.00 | Removed request for new scanner. Current scanner can perform all functions needed. |
| Department Total: 1010 - Environmental Programs | | \$9,687.00 | \$687.00 | \$9,000.00 | |
| Department: 1090 - Other General Government | | | | | |
| Location Total: 070 - Government Center | | | | | |
| 6530.010 | Consulting Services Annual Audit Fees | 99,200.00 | 46,200.00 | 53,000.00 | Updated audit costs based on RFP proposal results |
| Location Total: 070 - Government Center | | \$99,200.00 | \$46,200.00 | \$53,000.00 | |
| Department Total: 1090 - Other General Government | | \$99,200.00 | \$46,200.00 | \$53,000.00 | |
| Department: 1103 - Jail | | | | | |
| 9010.020 | Capital Equipment Public Safety Equipment | 13,719.00 | 13,719.00 | 0.00 | New Camera System for Jail Transport Vans. |
| Department Total: 1103 - Jail | | \$13,719.00 | \$13,719.00 | \$0.00 | |

| Worcester County | | Expense Budget Worksheet Report | | | |
|---|---|---------------------------------|-----------------------|---------------------------|---|
| Account Number | Account Description | 2026 Committee Review | Committee Adjustments | 2026 Department Requested | Committee Review Comments |
| Department: 1105 - Volunteer Fire Departments | | | | | |
| Location: 105 - Pocomoke VFD | | | | | |
| 7080.010 | Fire & Ambulance County Grant to Fire Companies | 301,924.00 | 949.00 | 300,975.00 | Increase based on March 2025 Assessable Base projections. |
| Location Total: 105 - Pocomoke VFD | | \$301,924.00 | \$949.00 | \$300,975.00 | |
| Location: 115 - Berlin VFD | | | | | |
| 7080.010 | Fire & Ambulance County Grant to Fire Companies | 301,924.00 | 949.00 | 300,975.00 | Increase based on March 2025 Assessable Base projections. |
| Location Total: 115 - Berlin VFD | | \$301,924.00 | \$949.00 | \$300,975.00 | |
| Location: 125 - Snow Hill VFD | | | | | |
| 7080.010 | Fire & Ambulance County Grant to Fire Companies | 301,924.00 | 949.00 | 300,975.00 | Increase based on March 2025 Assessable Base projections. |
| Location Total: 125 - Snow Hill VFD | | \$301,924.00 | \$949.00 | \$300,975.00 | |
| Location: 135 - Ocean City VFD | | | | | |
| 7080.010 | Fire & Ambulance County Grant to Fire Companies | 301,924.00 | 949.00 | 300,975.00 | Increase based on March 2025 Assessable Base projections. |
| Location Total: 135 - Ocean City VFD | | \$301,924.00 | \$949.00 | \$300,975.00 | |
| Location: 145 - Girdletree VFD | | | | | |
| 7080.010 | Fire & Ambulance County Grant to Fire Companies | 311,924.00 | 949.00 | 310,975.00 | Increase based on March 2025 Assessable Base projections. |

| Worcester County | | Expense Budget Worksheet Report | | | |
|---------------------------------------|---|---------------------------------|-----------------------|---------------------------|---|
| Account Number | Account Description | 2026 Committee Review | Committee Adjustments | 2026 Department Requested | Committee Review Comments |
| Location Total: 145 - Girdletree VFD | | \$311,924.00 | \$949.00 | \$310,975.00 | |
| Location: 155 - Stockton VFD | | | | | |
| 7080.010 | Fire & Ambulance County Grant to Fire Companies | 311,924.00 | 949.00 | 310,975.00 | Increase based on March 2025 Assessable Base projections. |
| Location Total: 155 - Stockton VFD | | \$311,924.00 | \$949.00 | \$310,975.00 | |
| Location: 165 - Newark VFD | | | | | |
| 7080.010 | Fire & Ambulance County Grant to Fire Companies | 311,924.00 | 949.00 | 310,975.00 | Increase based on March 2025 Assessable Base projections. |
| Location Total: 165 - Newark VFD | | \$311,924.00 | \$949.00 | \$310,975.00 | |
| Location: 175 - Bishopville VFD | | | | | |
| 7080.010 | Fire & Ambulance County Grant to Fire Companies | 311,924.00 | 949.00 | 310,975.00 | Increase based on March 2025 Assessable Base projections. |
| Location Total: 175 - Bishopville VFD | | \$311,924.00 | \$949.00 | \$310,975.00 | |
| Location: 185 - Showell VFD | | | | | |
| 7080.010 | Fire & Ambulance County Grant to Fire Companies | 311,924.00 | 949.00 | 310,975.00 | Increase based on March 2025 Assessable Base projections. |
| Location Total: 185 - Showell VFD | | \$311,924.00 | \$949.00 | \$310,975.00 | |
| Location: 195 - Ocean Pines VFD | | | | | |
| 7080.010 | Fire & Ambulance County Grant to Fire Companies | 301,924.00 | 949.00 | 300,975.00 | Increase based on March 2025 Assessable Base projections. |

| Worcester County | | Expense Budget Worksheet Report | | | |
|---|--|---------------------------------|-----------------------|---------------------------|---|
| Account Number | Account Description | 2026 Committee Review | Committee Adjustments | 2026 Department Requested | Committee Review Comments |
| Location Total: 195 - Ocean Pines VFD | | \$301,924.00 | \$949.00 | \$300,975.00 | |
| Location: 200 - Administration | | | | | |
| 7080.070 | Fire & Ambulance Fire | 83,348.00 | 1,348.00 | 82,000.00 | Updated quote received from Chesapeake Employers Insurance. |
| Location Total: 200 - Administration | | \$83,348.00 | \$1,348.00 | \$82,000.00 | |
| Department Total: 1105 - Volunteer Fire Departments | | \$3,152,588.00 | \$10,838.00 | \$3,141,750.00 | |
| Department: 1301 - Health Department | | | | | |
| Location: 200 - Administration | | | | | |
| 7120.050 | Other Non-Matching Expenses Health Dept Ocean City Apartment | 0.00 | (19,980.00) | 19,980.00 | Rental of the Ocean City Condo is no longer needed for the summer sanitation program, due to the Health Department being fully staffed. |
| 7130.020 | Matching Appropriation Health Department State Share | 11,254,986.00 | (565,854.00) | 11,820,840.00 | Updated FY26 CORE Match estimate from Becky Jones in April. |
| Location Total: 200 - Administration | | \$11,254,986.00 | (\$585,834.00) | \$11,840,820.00 | |
| Department Total: 1301 - Health Department | | \$11,254,986.00 | (\$585,834.00) | \$11,840,820.00 | |
| Department: 1401 - Commission on Aging | | | | | |
| Location: 200 - Administration | | | | | |
| 6160.065 | Grant Programs Md Dept of Aging | 5,635.00 | (39,365.00) | 45,000.00 | Updated estimated decrease in state grant funding per COA. |
| 7170.010 | Benefits & Insurance Allowance for COLA | 218,726.00 | (9,779.00) | 228,505.00 | Decrease health insurance from 12% increase to 8%. |

| Worcester County | | Expense Budget Worksheet Report | | | |
|--|--|---------------------------------|-----------------------|---------------------------|---|
| Account Number | Account Description | 2026 Committee Review | Committee Adjustments | 2026 Department Requested | Committee Review Comments |
| Location Total: 200 - Administration | | \$224,361.00 | (\$49,144.00) | \$273,505.00 | |
| Department: 1505 - Board of Education | | | | | |
| Location: 200 - Administration | | | | | |
| 7120.010 | Other Non-Matching Expenses Appropriation for Board of Educ. | 114,738,633.00 | (872,000.00) | 115,610,633.00 | Decrease \$200,000 for Donnie Williams Grant and moved teacher pension to account#7120.340. |
| 7120.340 | Other Non-Matching Expenses Teacher Pension Shift | 672,312.00 | 672,312.00 | 0.00 | Shift of Teacher Pension from State to County. |
| Location Total: 200 - Administration | | \$115,410,945.00 | (\$199,688.00) | \$115,610,633.00 | |
| Department Total: 1505 - Board of Education | | \$115,410,945.00 | (\$199,688.00) | \$115,610,633.00 | |
| Department: 1604 - Other Recreation & Culture | | | | | |
| 7100.116 | County Grants O.C. Developmental Corporation | 0.00 | (1.00) | 1.00 | Request for \$125,000 is in the Town of Ocean City Budget |
| Department Total: 1604 - Other Recreation & Culture | | \$0.00 | (\$1.00) | \$1.00 | |
| Department: 1985 - Interfund | | | | | |
| 8100.080 | Transfers Out Transfer to Reserve Fund | 4,694,390.00 | 96,248.00 | 4,598,142.00 | Transfer designated for reserve based on 15% of expenditures |
| Department Total: 1985 - Interfund | | \$4,694,390.00 | \$96,248.00 | \$4,598,142.00 | |
| Committee Adjustments | | \$134,859,876.00 | (\$666,975.00) | \$135,526,851.00 | |
| Personnel, Benefits, Taxes & Insurance Adjustments Total | | | \$1,393,491.95 | | Adjustments total for all departments |
| Total Expenditure Committee Adjustments | | | \$726,516.95 | | |

TO: Worcester County Commissioners
FROM: Kim Reynolds, Budget Officer *Kim Reynolds*
DATE: May 4, 2025
RE: Additional Information and Requests

There have been several revised requests and additional information in this memo pertaining to the analysis of a potential decrease in the income tax rate.

- Board of Education FY26 revised decrease for the Donnie Williams Grant and the shift in teacher pensions be funded by the County.
- Revised FY26 Jail Request to include new camera system for transport vans quote is attached in the amount of \$13,718.68.

These adjustments are shown on the Expenditure Report as Committee Review adjustments.

The table below provides a detailed analysis of the projected impact of a 0.25% decrease in the Income Tax Rate. This analysis demonstrates that a 0.25% reduction would lower Income Tax revenue for FY26 by \$2,061,111, assuming an effective date of January 1, 2026. Reducing the income tax rate for an entire fiscal year would have a more significant effect on revenue.

| | Budget Requested 2.25% Income Tax Rate | Full Year Revenue with a 2% Income Tax Rate | Change in a Full Year Revenue with .25% Decrease in Income Tax | 35% of Total Income Tax in the fiscal year is FY26 tax collected = FY26 decrease in revenue collected | FY26 Committee Review Estimated Total 2% Income Tax (effective 1/1/26) |
|--|--|---|---|---|--|
| FY2026 Worcester County | \$ 49,322,892 | \$ 43,842,571 | \$ 5,480,321 | \$ 1,918,112 | \$ 47,404,780 |
| FY2026 Berlin | \$ 735,422 | \$ 653,708 | \$ 81,714 | \$ 28,600 | \$ 706,822 |
| FY2026 Ocean City | \$ 2,333,550 | \$ 2,074,267 | \$ 259,283 | \$ 90,749 | \$ 2,242,801 |
| FY2026 Pocomoke | \$ 374,782 | \$ 333,140 | \$ 41,642 | \$ 14,575 | \$ 360,207 |
| FY2026 Snow Hill | \$ 233,354 | \$ 207,426 | \$ 25,928 | \$ 9,075 | \$ 224,279 |
| FY2026 Total Distribution | \$ 53,000,000 | \$ 47,111,111 | \$ 5,888,889 | \$ 2,061,111 | \$ 50,938,889 |

Board of Education

| UNRESTRICTED BUDGET | FY2026 Revised Budget | FY2026 Requested Budget | FY2025 Adopted Budget | Dollar Variance +/- FY2025 |
|--|------------------------------|--------------------------------|------------------------------|-----------------------------------|
| County Funding | | | | |
| Major State Aid Programs (Blueprint) Local Share: | | | | |
| Foundation Program (Base) | 50,232,572 | 50,232,572 | 47,454,814 | 2,777,758 |
| College & Career Ready (CCR) | 473,750 | 473,750 | 207,245 | 266,505 |
| Compensatory Education | 15,941,218 | 15,941,218 | 15,252,550 | 688,668 |
| Concentration of Poverty | 755,405 | 755,405 | 403,524 | 351,881 |
| English Learners | 1,112,043 | 1,112,043 | 898,293 | 213,750 |
| Special Education | 4,458,808 | 4,458,808 | 4,119,053 | 339,755 |
| Transitional Supplemental Instruction (TSI) | 135,800 | 135,800 | 204,138 | (68,338) |
| Pre-kindergarten | 5,369,670 | 5,369,670 | 4,540,447 | 829,223 |
| Career Ladder for Educators (NBC Teacher Salary) | 220,673 | 220,673 | 60,733 | 159,940 |
| Additional Funding to meet Maintenance of Effort (MOE) | 27,578,580 | 27,578,580 | 26,360,622 | 1,217,958 |
| MINIMUM COUNTY APPROPRIATION | 106,278,519 | 106,278,519 | 99,501,419 | 6,777,100 |
| | | | | |
| OPEB to meet current retire expenses | 0 | - | 1,587,052 | (1,587,052) |
| Additional Funding Requested Above MOE | 8,460,114 | 9,332,114 | 4,305,221 | 5,026,893 |
| TOTAL UNRESTRICTED COUNTY APPROPRIATION | 114,738,633 | 115,610,633 | 105,393,692 | 10,216,941 |
| | | | | |
| Teacher Pension Shift to County | 672,312 | | | |
| Non-Recurring Expenses (computer software) | 42,098 | 42,098 | - | 42,098 |
| County Appropriation Retirement for Non-Teachers | 929,955 | 929,955 | 818,722 | 111,233 |
| County Appropriation School Construction | 180,000 | 180,000 | 60,000 | 120,000 |
| TOTAL COUNTY APPROPRIATION | 116,562,998 | 116,762,686 | 106,272,414 | 10,490,272 |
| | | | | |
| State & Other Funding Sources | | | | |
| Major State Aid Programs (Blueprint) State Share: | | | | |
| Foundation Program (Base) | 8,864,571 | 8,864,571 | 8,374,379 | 490,192 |
| Compensatory Education | 10,627,478 | 10,627,478 | 10,168,367 | 459,111 |
| English Learners | 741,362 | 741,362 | 598,862 | 142,500 |
| Special Education | 2,972,538 | 2,972,538 | 2,746,036 | 226,502 |
| Transportation | 4,210,393 | 4,210,393 | 4,062,401 | 147,992 |
| Other | 1,042,011 | 1,042,011 | 992,011 | 50,000 |
| TOTAL STATE & OTHER FUNDING | 28,458,353 | 28,458,353 | 26,942,056 | 1,516,297 |
| | | | | |
| TOTAL UNRESTRICTED BUDGET | 145,021,351 | 145,221,039 | 133,214,470 | 12,006,569 |

BOARD OF EDUCATION OF WORCESTER COUNTY

REVENUES

| REVENUE SOURCE | | ACTUAL FY 22 | ACTUAL FY 23 | ACTUAL FY 24 | APPROVED FY 25 | REQUESTED FY 26 | VARIANCE FY 25 TO FY 26 |
|--------------------------------------|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------------|
| UNRESTRICTED REVENUES | | | | | | | |
| COUNTY | | | | | | | |
| R1010 | Appropriation - Current Expense | \$ 96,341,968 | \$ 100,085,947 | \$ 99,706,640 | \$ 105,393,692 | \$ 114,738,633 | \$ 9,344,942 |
| R1020 | | \$ - | \$ - | \$ 100,000 | | | |
| STATE (Thornton Funding) * | | | | | | | |
| R2160 | Foundation Program | \$ 7,019,022 | \$ 7,989,804 | \$ 8,276,124 | \$ 8,374,379 | \$ 8,864,571 | \$ 490,192 |
| R2050 | Special Education | \$ 1,671,021 | \$ 2,166,970 | \$ 2,391,661 | \$ 2,746,036 | \$ 2,972,538 | \$ 226,502 |
| R2030 | Transportation | \$ 3,392,268 | \$ 3,697,479 | \$ 4,000,397 | \$ 4,062,401 | \$ 4,210,393 | \$ 147,992 |
| R2010 | Compensatory Education | \$ 7,827,456 | \$ 7,980,405 | \$ 9,988,240 | \$ 10,168,367 | \$ 10,627,478 | \$ 459,111 |
| R2130 | Limited English Proficiency | \$ 409,696 | \$ 448,740 | \$ 490,866 | \$ 598,862 | \$ 741,362 | \$ 142,500 |
| OTHER | | | | | | | |
| R1100 | Tuition | \$ 106,305 | \$ 151,473 | \$ 172,629 | \$ 130,000 | \$ 130,000 | \$ - |
| | Prior Year's Fund Balance | \$ 567,011 | \$ 567,011 | \$ 567,011 | \$ 567,011 | \$ 567,011 | \$ - |
| R1210, R1270 | Interest | \$ 2,087 | \$ 133,950 | \$ 375,678 | \$ 200,000 | \$ 200,000 | \$ - |
| R120, R1280, R1290 | Building Rental/Use | | \$ 5,932 | \$ 15,958 | | | \$ - |
| | Other - minor reimbursements, refunds, merch sales, etc. | \$ 98,184 | \$ 13,954 | \$ 2,111 | \$ 70,000 | \$ 80,000 | \$ 10,000 |
| R6030 | Verizon Cell Tower Leases | | \$ 15,201 | \$ 15,657 | | \$ 15,000 | \$ 15,000 |
| | Delmarva Power Rebate | | \$ 26,147 | \$ - | | | \$ - |
| | GovDeals | | \$ 11,800 | \$ 3,125 | | | \$ - |
| | Powerschool Refund | | \$ 31,831 | | | | \$ - |
| | US Bank Rebate | | \$ 25,619 | \$ 26,261 | | \$ 25,000 | \$ 25,000 |
| | Insurance Payout/Reimbursement/Refund | | \$ 21,253 | \$ 500 | | | \$ - |
| | Delmarva Shredding/Scrap Metal | | \$ 4,287 | \$ 962 | | | \$ - |
| | iPad Buyback | | | \$ 24,000 | | | \$ - |
| | Enelx Reimbursement | | | \$ 13,918 | | | \$ - |
| | Waste Management Refund | | | \$ 4,157 | | | \$ - |
| | TASC Reimbursement | | | \$ 26,654 | | | \$ - |
| | WCEF Reimbursement | | | \$ 9,787 | | | \$ - |
| | Restricted Programs Reimbursements | \$ 25,629 | \$ 30,339 | \$ 45,281 | \$ 25,000 | \$ 25,000 | \$ - |
| R6030 | FY23 One Time - Sale of iPads for New Lease | | \$ 1,348,387 | \$ - | | | |
| R6030 | Total Other | | \$ 1,528,819 | \$ 172,413 | \$ 95,000 | \$ 145,000 | \$ 50,000 |
| TOTAL UNRESTRICTED REVENUE | | \$ 117,460,647 | \$ 124,756,530 | \$ 126,257,617 | \$ 132,335,748 | \$ 143,196,986 | \$ 10,861,239 |
| OTHER REQUESTS - COUNTY | | | | | | | |
| RECURRING | | | | | | | |
| ^ | Appropriation - Technology | \$ 200,000 | \$ 200,000 | \$ 200,000 | | | |
| ^ | Appropriation - Capital Outlay | \$ 100,000 | \$ 100,000 | \$ 100,000 | | | |
| NONRECURRING | | | | | | | |
| + | Appropriation - Technology | \$ - | \$ - | \$ - | \$ - | \$ 42,098 | \$ 42,098 |
| | Appropriation - School Construction | \$ 295,800 | \$ 205,000 | \$ 815,000 | \$ 60,000 | \$ 180,000 | \$ 120,000 |
| OTHER | | | | | | | |
| | Appropriation - Retirement Expenses | \$ 648,942 | \$ 689,670 | \$ 758,679 | \$ 818,722 | \$ 929,955 | \$ 111,233 |
| | Appropriation - County Share of Teacher Pension | *** | *** | *** | *** | *** | |
| TOTAL OTHER REQUESTS - COUNTY | | \$ 1,244,742 | \$ 1,194,670 | \$ 1,873,679 | \$ 878,722 | \$ 1,152,053 | \$ 273,331 |
| TOTAL COUNTY APPROPRIATION | | \$ 97,586,710 | \$ 101,280,617 | \$ 101,680,319 | \$ 106,272,414 | \$ 115,890,686 | \$ 9,618,273 |
| TOTAL BUDGET - ALL FUNDS | | \$ 118,705,389 | \$ 125,951,200 | \$ 128,131,296 | \$ 133,214,470 | \$ 144,349,039 | |

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

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

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

^ RESTATED TO INCLUDE RECURRING APPROPRIATIONS IN OPERATING BUDGET (\$200,000 IN TECHNOLOGY and \$100,000 IN CAPITAL OUTLAY)

+ NONRECURRING SOFTWARE IMPLEMENTATION COSTS



TIMOTHY MULLIGAN
WARDEN

**Worcester County
Jail**

P.O. BOX 189
SNOW HILL, MARYLAND
21863

TEL: 410-632-1300
FAX: 410-632-3002

SHYTINA M. DRUMMOND
ASSISTANT WARDEN

MEMORANDUM

TO: Worcester County Commissioners

FROM: Timothy Mulligan

DATE: May 5, 2025

RE: Van Cameras

I am submitting a request to add \$ 13,718.68 in additional funding to the Jail's Capital Equipment budget. This is for the purchase and installation of Angeltrax camera systems in all four of our incarcerated individual transport vans. These camera systems will replace our current out of date camera systems, and have 112 hours of retention time. Additional quotes have been obtained from Absolute Security and Axon, however Angeltrax is the best value and best suited for our needs.

Sincerely,

A handwritten signature in black ink, appearing to read "Tim Mulligan", written over a horizontal line.

Timothy Mulligan, Warden



High-Definition Mobile Video Surveillance Solutions

Tuesday, March 25, 2025

Timothy Mulligan
Warden
Worcester County Sheriff Department
P.O. Box 189
Worcester County Jail
Snow Hill, MD 21863

Dear Timothy Mulligan:

Thank you for allowing AngelTrax to customize a proposal to suit your mobile surveillance needs. We pride ourselves on our workmanship and the expertise put forth into our research, development and manufacturing process. At AngelTrax, we believe that surveillance, service and reliability matter.

Please see a summary of proposed AngelTrax equipment attached. Contact me at my cellular number or email below for answers to any questions you may have, or if you need immediate assistance and I am not available, please contact our AngelTrax corporate office at 1.800.673.1788.

Our business depends solely upon our loyal partners. Through you and companies like yours, we earn the satisfaction of producing and supporting some of the finest mobile surveillance equipment on the market today. AngelTrax is committed to ensuring that your experience with our products and our people exceeds your expectations. Once again, thank you for your consideration.

Best Regards,

A handwritten signature in black ink, appearing to read "Caitlin Thorne". The signature is fluid and cursive, with the first name "Caitlin" being more prominent than the last name "Thorne".

Caitlin Thorne
Northeastern Sales Executive
caitlin.thorne@angeltrax.com
334.815.0122
334.692.4606 (F)



Search "AngelTrax" on www.gsaadvantage.gov
to see our products available for
direct purchase, without the bidding process

QUOTE #:

ATXQ59140

ISSUE DATE.:

03/25/2025

EXPIRY DATE.:

06/23/2025



PREPARED FOR:

| BILLING DETAILS | SHIPPING DETAILS |
|--|--|
| Worcester County Sheriff Department Timothy Mulligan P.O. Box 189 Worcester County Jail Snow Hill, MD 21863 USA (410) 632-1300 tmulligan@co.worcester.md.us | Worcester County Sheriff Department Timothy Mulligan P.O. Box 189 Worcester County Jail Snow Hill, MD 21863 USA (410) 632-1300 tmulligan@co.worcester.md.us |

PREPARED BY:

Caitlin Thornes

Northeastern Sales Executive

119 South Woodburn Drive




Dothan, AL 36305



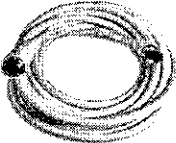


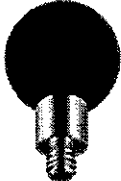


Cell: 334.815.0122

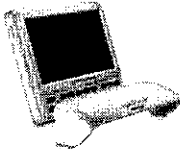


Corporate Office: 1.800.673.1788

caitlin.thornes@angeltrax.com

QUOTED PRODUCTS

| MODEL & DESCRIPTION | QTY | UNIT PRICE | TOTAL PRICE |
|--|-----|------------|-------------|
| AngelTrax VULCANVX5AI Mobile Digital Video Recording System (System Contents and Product Descriptions Listed Below) | 4 | \$2,314.49 | \$9,257.96 |
|  VX5AI Vulcan Series 5-Channel HD/IP Mobile Digital Video Recorder WITH BACK COVER <ul style="list-style-type: none"> • 5 Channels with 4 Channels D1, 720P up to 1080P + 1 Channel IP up to 1080P • 1TB Platter Hard Drive • 64GB SD Card for Redundant Recording • Built-in Wi-Fi Module • Built-in G-Force Sensor • Vandal-resistant Locking Hard Drive • Panic Button • H.264/H.265 Compression | 1 | | |
|  MSD64GB 64GB microSD Solid-State Memory Card <p>We recommend the use of storage media provided only by AngelTrax for our recording devices. AngelTrax hard drives, and SD cards are optimized for around-the-clock video surveillance and are designed to withstand extreme temperatures. Standard hard drives and SD cards purchased through consumer resellers are not made for surveillance devices and have been known to stop functioning at any time without warning, causing a loss of video.</p> | 1 | | |
|  VULPBH Vulcan Series Panic Button Housing PC color | 1 | | |

| QUOTED PRODUCTS | | | |
|---|-----|------------|-------------|
| MODEL & DESCRIPTION | QTY | UNIT PRICE | TOTAL PRICE |
|  HD1700V (3) Vulcan Series 170-Degree HD 1080P Low Profile Camera- Inmate compartments • 1.7mm Lens with Fully Articulating Lens Casing, Adjustable Vertically and Horizontally at Installation • IP68 Rated Waterproof Interior/Exterior Camera • 1080P HD • 2.12 Megapixels • Noise-Gated Microphone • Vandal-Resistant Casing • Scratch-Resistant, Anti-Glare Glass Lens Cover • Infrared | 3 | | |
|  HD2500V Vulcan Series 2500 HD Low Profile Camera- Ext rear • 2.5mm Lens with Fully Articulating Lens Casing, Adjustable Vertically and Horizontally at Installation • IP68 Rated Waterproof Interior/Exterior Camera • 1080P HD • 3 Megapixels • Noise-Gated Microphone • Vandal-Resistant Casing • Scratch-Resistant, Anti-Glare Glass Lens Cover • Infrared | 1 | | |
|  HD4CBL 13.12 ft. HD Camera Cable | 1 | | |
|  HD9CBL (2) 29.53 ft. HD Camera Cable | 2 | | |
|  HD12CBL 39.37 ft. HD Camera Cable | 1 | | |
|  RAMSHSD RAM Short Stud 1/4-20 | 1 | | |
|  RAMMDARM RAM Medium Arm | 1 | | |
|  RAMBAPLT RAM Base Plate | 1 | | |

| QUOTED PRODUCTS | | | |
|--|-----|------------|--------------------|
| MODEL & DESCRIPTION | QTY | UNIT PRICE | TOTAL PRICE |
|  CP4 Vulcan Series Touchscreen Backing & Firmware Control Monitor with Bracket *Required for programming and diagnostics of Vulcan systems | 1 | | |
|  GPSACT1 Vulcan Series Active GPS Antenna • Compatible with Vulcan Series VX7AI, V8X3 and V16-35 MDVRs | 1 | | |
|  VULPWRKEY Security Key USB 3.0 for Hard Drive Version Vulcan Series MNVRs, MDVRs | 1 | \$60.72 | \$60.72 |
| CONTLABOR-UNINSTALL CUT AND TUCK Uninstallation of AngelTrax Camera System(s) with Cut and Tuck Method • Existing cables will remain in the vehicle(s). • Uninstallation price is based upon the total quantity of existing systems to be removed in the same trip at the same location. | 4 | \$100.00 | \$400.00 |
| CONTLABOR Installation of AngelTrax 04 Camera System, per system. This quote does not include the upcharge for removal of any existing Camera Systems or equipment. *If quote is for multiple cameras/systems, installation price is based upon the installation of the total quantity quoted at the same time and location. | 4 | \$950.00 | \$3,800.00 |
| SHIPPING/HANDLING Shipping and Handling Charges- 4 system boxes * Optional items are not included in the calculation.* | 1 | \$200.00 | \$200.00 |
| TOTAL | | | \$13,718.68 |

| QUOTED PRODUCTS - OPTIONAL ITEMS | | NOTE: OPTIONAL ITEMS BELOW ARE NOT INCLUDED IN TOTAL PRICING ABOVE. | |
|----------------------------------|-----|---|-------------|
| MODEL & DESCRIPTION | QTY | UNIT PRICE | TOTAL PRICE |
| | | | |

Signed and endorsed by: _____

Printed Name _____

CORPORATE & FREIGHT POLICIES

The information in this document is to be held confidential by the receiving party. Disclosure of this information is permitted only to persons with the need to know the information for the intended purpose of this document, for the sole and exclusive benefit of the disclosing party. Specifications and prices are subject to change without notice. Please allow three to four weeks for delivery on special order items. Net 30 days from date of invoice to approved accounts. A handling fee is charged for customers who request third party billing freight. Items will be shipped UPS or FedEx, ground delivery, unless otherwise requested. No returns will be accepted after 30 days from invoice date. A 15% restocking fee will be added to all returned items. All items returned will be subject to inspection by IVS, Inc. Items deemed used or "B" goods will be returned to customer freight collect.

This price quote is good for 90 days or for the agreed upon contract date; after which, products and pricing are subject to change.

The customer will be responsible for all applicable taxes.

Warranty Notice: Technical support, warranty parts and services are contingent on your account being current and up to date.

License Notice: All AngelTrax and VizuCop software is used by license agreement only and is not for sale.

TITLE & OWNERSHIP POLICY

"Title/Ownership" of any item described in the quote or invoice does not pass to purchaser until such time as the invoice is paid in full. Seller has no duty to provide back office software support, warranty support or any monitoring for any item described in the unpaid invoice. Seller has the right to immediate possession of all items not paid for. Purchaser agrees to deliver to seller each item described in the invoice upon demand of seller at purchaser's expense. Delivery of the product described in the invoice shall not in any way terminate purchaser's obligation to pay for products ordered by purchaser and delivered to purchaser by seller. By accepting the product described on the invoice, buyer agrees that, should civil litigation arise due to non-payment, buyer expressly consents to jurisdiction in the State of Alabama and venue in Houston County, Alabama.

BID TERMS & CONDITIONS

If this quote is for a bid, the terms and conditions of the bid shall take the place of any applicable terms, conditions and disclaimers included in this quote.

CAUTION: IF INSTALLATION IS DELAYED DUE TO VEHICLES NOT AVAILABLE ACCORDING TO INSTALLATION DEPLOYMENT PROFILE, THE CUSTOMER WILL BE CHARGED FOR AN ADDITIONAL SITE VISIT TO INSTALL REMAINING EQUIPMENT.

| Worcester County | | Revenue Budget Worksheet Report | | | | | | |
|--|--------------------------------------|---------------------------------|-----------------------|--|---------------------------|---------------------|--------------------|--------------------|
| Account Number | Account Description | 2026 Committee Review | Committee Adjustments | Overall FY26 Committee Variance \$ vs FY25 Adopted | 2026 Department Requested | 2025 Adopted Budget | 2024 Actual Amount | 2023 Actual Amount |
| Fund: 100 - General Fund | | | | | | | | |
| REVENUES | | | | | | | | |
| <i>PROP TAX - Property Taxes</i> | | | | | | | | |
| 4000 | Full Year Real Property Taxes | 190,015,176.00 | 293,933.00 | 20,440,635.00 | 189,721,243.00 | 169,574,541.00 | 152,260,586.35 | 144,384,399.41 |
| 4010 | Personal Property Taxes | 174,356.00 | 30,705.00 | (126,675.00) | 143,651.00 | 301,031.00 | 151,464.17 | 243,471.77 |
| 4020 | Corporation Property Taxes | 4,953,759.00 | 872,409.00 | 1,241,040.00 | 4,081,350.00 | 3,712,719.00 | 4,344,424.56 | 5,779,961.76 |
| 4030 | Railroad & Utility Property Tax | 5,024,624.00 | (95,654.00) | (8,090.00) | 5,120,278.00 | 5,032,714.00 | 4,927,319.00 | 4,690,809.65 |
| 4035 | Railroad Real Property | 2,527.00 | 245.00 | 271.00 | 2,282.00 | 2,256.00 | 24,220.83 | 0.00 |
| 4040 | Half Year Real Property Taxes | 232,375.00 | (200.00) | 42,250.00 | 232,575.00 | 190,125.00 | 268,663.35 | 298,387.67 |
| 4050 | Tax Additions & Abatements | (208,200.00) | 0.00 | 0.00 | (208,200.00) | (208,200.00) | (198,937.43) | (209,632.71) |
| 4060 | Interest on Delinquent Taxes | 800,000.00 | 0.00 | 50,000.00 | 800,000.00 | 750,000.00 | 789,241.43 | 719,439.98 |
| 4070 | Discounts Allowed on Taxes | (550,000.00) | 0.00 | (50,000.00) | (550,000.00) | (500,000.00) | (506,304.62) | (494,306.26) |
| 4080 | Tax Credits For Assessment I | (7,291,082.00) | 4,335.00 | (2,472,419.00) | (7,295,417.00) | (4,818,663.00) | (2,951,306.70) | (1,719,520.13) |
| <i>Account Classification Total: PROP TAX - Property Taxes</i> | | \$193,153,535.00 | \$1,105,773.00 | \$19,117,012.00 | \$192,047,762.00 | \$174,036,523.00 | \$159,109,370.94 | \$153,693,011.14 |
| <i>INC TAX - Income Tax</i> | | | | | | | | |
| 4100 | Income Tax | 53,000,000.00 | 0.00 | 6,000,000.00 | 53,000,000.00 | 47,000,000.00 | 53,832,770.61 | 46,962,275.93 |
| <i>Account Classification Total: INC TAX - Income Tax</i> | | \$53,000,000.00 | \$0.00 | \$6,000,000.00 | \$53,000,000.00 | \$47,000,000.00 | \$53,832,770.61 | \$46,962,275.93 |
| <i>OTHER TAX - Other Taxes</i> | | | | | | | | |
| 4200 | Admission & Amusement Taxes | 750,000.00 | 0.00 | 50,000.00 | 750,000.00 | 700,000.00 | 731,510.58 | 809,564.71 |
| 4210 | Recordation Taxes | 9,450,000.00 | 0.00 | 725,000.00 | 9,450,000.00 | 8,725,000.00 | 9,188,869.73 | 9,551,422.70 |
| 4221 | Cannabis Tax | 125,000.00 | 0.00 | 25,000.00 | 125,000.00 | 100,000.00 | 125,097.09 | 0.00 |
| 4240 | Food Tax | 110,000.00 | 0.00 | 0.00 | 110,000.00 | 110,000.00 | 97,279.72 | 112,531.19 |
| 4250 | Room Tax | 275,000.00 | 0.00 | 0.00 | 275,000.00 | 275,000.00 | 258,830.32 | 274,036.79 |
| 4250.040 | Room Tax Due to Unincorporated Areas | 1,600,000.00 | 0.00 | 100,000.00 | 1,600,000.00 | 1,500,000.00 | 1,794,889.36 | 1,684,697.46 |
| 4340 | Transfer Tax | 6,000,000.00 | 0.00 | 500,000.00 | 6,000,000.00 | 5,500,000.00 | 6,141,189.26 | 6,195,584.01 |
| <i>Account Classification Total: OTHER TAX - Other Taxes</i> | | \$18,310,000.00 | \$0.00 | \$1,400,000.00 | \$18,310,000.00 | \$16,910,000.00 | \$18,337,666.06 | \$18,627,836.86 |
| <i>ST SHRD - State Shared</i> | | | | | | | | |
| 4300 | Highway Users Taxes | 2,031,609.00 | 0.00 | 247,762.00 | 2,031,609.00 | 1,783,847.00 | 1,491,035.50 | 1,251,319.51 |
| 4310 | 911 Fees | 1,494,182.00 | 0.00 | (293,126.00) | 1,494,182.00 | 1,787,308.00 | 1,494,182.42 | 1,468,203.68 |
| <i>Account Classification Total: ST SHRD - State Shared</i> | | \$3,525,791.00 | \$0.00 | (\$45,364.00) | \$3,525,791.00 | \$3,571,155.00 | \$2,985,217.92 | \$2,719,523.19 |
| <i>FRNCH - Franchise Fees</i> | | | | | | | | |
| 4400 | Franchise Fees | 23,000.00 | 0.00 | 310.00 | 23,000.00 | 22,690.00 | 23,018.00 | 22,690.00 |

| Worcester County | | Revenue Budget Worksheet Report | | | | | | |
|---|---|---------------------------------|-----------------------|--|---------------------------|---------------------|--------------------|--------------------|
| Account Number | Account Description | 2026 Committee Review | Committee Adjustments | Overall FY26 Committee Variance \$ vs FY25 Adopted | 2026 Department Requested | 2025 Adopted Budget | 2024 Actual Amount | 2023 Actual Amount |
| <i>Account Classification Total: FRNCH - Franchise Fees</i> | | \$23,000.00 | \$0.00 | \$310.00 | \$23,000.00 | \$22,690.00 | \$23,018.00 | \$22,690.00 |
| <i>LOSS DSP ASTS - Gain/Loss on Disposal of Assets</i> | | | | | | | | |
| 4600 | Sale Of Fixed Assets | 125,000.00 | 0.00 | 0.00 | 125,000.00 | 125,000.00 | 46,495.35 | 309,458.86 |
| <i>Account Total: LOSS DSP ASTS - Gain/Loss on Disposal of Assets</i> | | \$125,000.00 | \$0.00 | \$0.00 | \$125,000.00 | \$125,000.00 | \$46,495.35 | \$309,458.86 |
| <i>LIC/PRMT - Licenses and Permits</i> | | | | | | | | |
| 4900 | Liquor Licenses | 950,000.00 | 0.00 | 0.00 | 950,000.00 | 950,000.00 | 936,925.00 | 965,037.50 |
| 4905 | Vending Machine Licenses | 65,000.00 | 0.00 | 0.00 | 65,000.00 | 65,000.00 | 48,200.00 | 80,670.00 |
| 4910 | Traders Licenses | 90,000.00 | 0.00 | 10,000.00 | 90,000.00 | 80,000.00 | 97,965.13 | 88,630.74 |
| 4915 | Occupational Licenses | 34,000.00 | 0.00 | 27,000.00 | 34,000.00 | 7,000.00 | 33,656.00 | 6,940.00 |
| 4920 | Bingo Permits | 15,000.00 | 0.00 | 2,000.00 | 15,000.00 | 13,000.00 | 16,388.37 | 13,356.16 |
| 4927 | Rental License Fee | 195,000.00 | 0.00 | (15,000.00) | 195,000.00 | 210,000.00 | 177,425.00 | 194,905.00 |
| 4930 | Building Permits | 350,000.00 | 0.00 | 35,000.00 | 350,000.00 | 315,000.00 | 357,843.61 | 317,050.69 |
| 4932 | Electrical Permits | 21,000.00 | 0.00 | 0.00 | 21,000.00 | 21,000.00 | 20,825.00 | 21,625.00 |
| 4933 | Commercial Plumbing Plan Review | 2,500.00 | 0.00 | 0.00 | 2,500.00 | 2,500.00 | 525.00 | 1,500.00 |
| 4935 | Marriage Licenses | 20,000.00 | 0.00 | 0.00 | 20,000.00 | 20,000.00 | 20,670.00 | 23,070.00 |
| 4936 | Civil Ceremony | 1,800.00 | 0.00 | 600.00 | 1,800.00 | 1,200.00 | 1,860.00 | 1,540.00 |
| 4941 | Shoreline Construction Permit | 20,000.00 | 0.00 | 0.00 | 20,000.00 | 20,000.00 | 18,700.00 | 17,500.00 |
| 4942 | Timber Harvest Permit | 3,000.00 | 0.00 | 0.00 | 3,000.00 | 3,000.00 | 2,200.00 | 4,100.00 |
| 4943 | SEC/SWM Permit | 45,000.00 | 0.00 | 6,000.00 | 45,000.00 | 39,000.00 | 50,320.00 | 39,420.15 |
| 4945.010 | Environmental Permits Burn Permit | 600.00 | 0.00 | 0.00 | 600.00 | 600.00 | 480.00 | 400.00 |
| 4945.020 | Environmental Permits Campground Permit | 4,000.00 | 0.00 | 675.00 | 4,000.00 | 3,325.00 | 4,200.00 | 3,575.00 |
| 4945.030 | Environmental Permits Septic Permit | 29,000.00 | 0.00 | 0.00 | 29,000.00 | 29,000.00 | 34,901.00 | 32,390.00 |
| 4945.040 | Environmental Permits Waste Hauler Permit | 3,000.00 | 0.00 | 0.00 | 3,000.00 | 3,000.00 | 4,250.00 | 3,450.00 |
| 4945.050 | Environmental Permits Well Permit | 16,800.00 | 0.00 | 0.00 | 16,800.00 | 16,800.00 | 19,520.00 | 24,320.00 |
| 4945.060 | Environmental Permits Other | 300.00 | 0.00 | 0.00 | 300.00 | 300.00 | 400.00 | 1,735.00 |
| 4945.070 | Environmental Permits Review Fee | 75,000.00 | 0.00 | 15,000.00 | 75,000.00 | 60,000.00 | 79,668.39 | 69,991.44 |
| 4950 | Health Permits | 426,915.00 | 0.00 | 0.00 | 426,915.00 | 426,915.00 | 436,236.85 | 415,916.25 |
| 4955 | Raffle Permits | 1,500.00 | 0.00 | 0.00 | 1,500.00 | 1,500.00 | 1,525.00 | 1,724.00 |
| 4960 | Plumbing Permits | 90,000.00 | 0.00 | 15,000.00 | 90,000.00 | 75,000.00 | 88,695.00 | 80,225.00 |
| 4965 | Gas Permits | 20,000.00 | 0.00 | 0.00 | 20,000.00 | 20,000.00 | 21,549.00 | 17,750.00 |
| 4970 | Forestry Conservation Review Fees | 6,000.00 | 0.00 | 0.00 | 6,000.00 | 6,000.00 | 6,980.50 | 9,680.25 |

| Worcester County | | Revenue Budget Worksheet Report | | | | | | |
|---|---|---------------------------------|-----------------------|--|---------------------------|---------------------|--------------------|--------------------|
| Account Number | Account Description | 2026 Committee Review | Committee Adjustments | Overall FY26 Committee Variance \$ vs FY25 Adopted | 2026 Department Requested | 2025 Adopted Budget | 2024 Actual Amount | 2023 Actual Amount |
| 4980 | Landfill Permits-Household | 320,000.00 | 0.00 | 0.00 | 320,000.00 | 320,000.00 | 321,550.00 | 322,700.00 |
| 4982 | PAYT Tags - Household | 7,500.00 | 0.00 | 0.00 | 7,500.00 | 7,500.00 | 5,875.00 | 7,440.00 |
| 5060.100 | Licenses and Permits Board of Zoning Appeal Fee | 25,000.00 | 0.00 | 0.00 | 25,000.00 | 25,000.00 | 29,465.00 | 29,875.00 |
| 5060.200 | Licenses and Permits Planning Commission Fee | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 50.00 | 0.00 |
| 5060.300 | Licenses and Permits Site Plan Review | 11,000.00 | 0.00 | 0.00 | 11,000.00 | 11,000.00 | 14,467.35 | 14,107.55 |
| 5060.400 | Licenses and Permits Rezoning Fee | 2,000.00 | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 7,849.20 | 3,962.13 |
| 5060.500 | Licenses and Permits Subdivision Review Fee | 12,000.00 | 0.00 | 0.00 | 12,000.00 | 12,000.00 | 11,500.00 | 12,445.00 |
| 5060.600 | Licenses and Permits Text Amendment Application Fee | 1,200.00 | 0.00 | 0.00 | 1,200.00 | 1,200.00 | 1,600.00 | 1,200.00 |
| 5060.700 | Licenses and Permits Nat Resources Text Amendment App | 0.00 | 0.00 | (350.00) | 0.00 | 350.00 | 0.00 | 0.00 |
| <i>Account Total: LIC/PRMT - Licenses and Permits</i> | | \$2,864,115.00 | \$0.00 | \$95,925.00 | \$2,864,115.00 | \$2,768,190.00 | \$2,874,265.40 | \$2,828,231.86 |
| <i>CHG SVC - Charges for Services</i> | | | | | | | | |
| 4850.010 | Credit Card Fees Environmental Programs | 6,000.00 | 0.00 | 0.00 | 6,000.00 | 6,000.00 | 4,400.64 | 4,292.19 |
| 4850.020 | Credit Card Fees DRP | 0.00 | 0.00 | (2,000.00) | 0.00 | 2,000.00 | 6,324.20 | 4,977.46 |
| 4850.030 | Credit Card Fees States Attorney | 0.00 | 0.00 | (1,100.00) | 0.00 | 1,100.00 | 0.00 | 0.00 |
| 4850.050 | Credit Card Fees Recreation | 1,100.00 | 0.00 | 0.00 | 1,100.00 | 1,100.00 | 901.80 | 963.84 |
| 4940 | Shoreline Construction Application Fee | 31,000.00 | 0.00 | 0.00 | 31,000.00 | 31,000.00 | 25,350.00 | 31,600.00 |
| 5045 | EDU Transfer/Application Fee | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,800.00 | 1,000.00 |
| 5047 | Stormwater Management Review Fee | 110,000.00 | 0.00 | 15,000.00 | 110,000.00 | 95,000.00 | 118,219.91 | 78,616.24 |
| 5065.100 | Sheriff Fees Sheriff Fees - Paper Service | 35,000.00 | 0.00 | 10,000.00 | 35,000.00 | 25,000.00 | 41,192.30 | 30,677.45 |
| 5065.200 | Sheriff Fees Sheriff Fees - Peddler's License | 800.00 | 0.00 | 600.00 | 800.00 | 200.00 | 225.00 | 387.00 |
| 5065.300 | Sheriff Fees Sheriff Fees - Parking Fines | 200.00 | 0.00 | 125.00 | 200.00 | 75.00 | 81.00 | 25.00 |
| 5065.400 | Sheriff Fees Animal Control Fees | 90.00 | 0.00 | (1,410.00) | 90.00 | 1,500.00 | 885.00 | 1,140.00 |
| 5065.500 | Sheriff Fees Animal Shelter Revenue | 2,500.00 | 0.00 | 0.00 | 2,500.00 | 2,500.00 | 4,710.00 | 3,845.00 |
| 5065.600 | Sheriff Fees Sheriff's Sale | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 270.05 |
| 5065.700 | Sheriff Fees Contractual Services | 115,000.00 | 0.00 | 20,500.00 | 115,000.00 | 94,500.00 | 171,645.27 | 134,680.20 |
| 5065.800 | Sheriff Fees Body Worn Camera | 250.00 | 0.00 | 150.00 | 250.00 | 100.00 | 436.50 | 130.50 |
| 5065.990 | Sheriff Fees Other | 1,500.00 | 0.00 | 0.00 | 1,500.00 | 1,500.00 | 1,126.47 | 5,312.75 |

| Worcester County | | Revenue Budget Worksheet Report | | | | | | |
|------------------|--|---------------------------------|-----------------------|--|---------------------------|---------------------|--------------------|--------------------|
| Account Number | Account Description | 2026 Committee Review | Committee Adjustments | Overall FY26 Committee Variance \$ vs FY25 Adopted | 2026 Department Requested | 2025 Adopted Budget | 2024 Actual Amount | 2023 Actual Amount |
| 5070.100 | Sale of Publications & Copies Commissioners | 350.00 | 0.00 | 0.00 | 350.00 | 350.00 | 582.76 | 345.87 |
| 5070.200 | Sale of Publications & Copies Treasurer's Office | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 229.98 |
| 5070.300 | Sale of Publications & Copies Dev. Review & Permitting | 50.00 | 0.00 | 0.00 | 50.00 | 50.00 | 134.82 | 4,923.75 |
| 5070.400 | Sale of Publications & Copies 911 Recordings | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100.00 |
| 5070.600 | Sale of Publications & Copies Elections | 400.00 | 0.00 | 0.00 | 400.00 | 400.00 | 516.99 | 1,155.71 |
| 5070.700 | Sale of Publications & Copies Circuit Court | 450.00 | 0.00 | 200.00 | 450.00 | 250.00 | 825.00 | 913.14 |
| 5070.900 | Sale of Publications & Copies Environmental Programs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 25.00 | 0.00 |
| 5075 | Library Use Charges | 20,000.00 | 0.00 | 8,000.00 | 20,000.00 | 12,000.00 | 22,689.40 | 20,971.00 |
| 5076 | Library Erate Reimbursement | 850.00 | 0.00 | 0.00 | 850.00 | 850.00 | 6,863.10 | 985.68 |
| 5080 | County Share Vehicle Tag Fee | 0.00 | 0.00 | (1,000.00) | 0.00 | 1,000.00 | 416.00 | 430.57 |
| 5085 | Liquor Advertising Fees | 1,200.00 | 0.00 | 0.00 | 1,200.00 | 1,200.00 | 1,980.00 | 2,520.00 |
| 5090 | Firearms Training Center Fee | 12,000.00 | 0.00 | 4,500.00 | 12,000.00 | 7,500.00 | 13,287.50 | 14,162.50 |
| 5095.100 | Payments For Jail Use Work Release | 4,000.00 | 0.00 | 1,500.00 | 4,000.00 | 2,500.00 | 4,062.00 | 0.00 |
| 5095.150 | Payments For Jail Use Inmate Grievance Device | 30,000.00 | 0.00 | 30,000.00 | 30,000.00 | 0.00 | 0.00 | 0.00 |
| 5095.250 | Payments For Jail Use REIM US MARSHAL FEES | 742,600.00 | 0.00 | 742,600.00 | 742,600.00 | 0.00 | 0.00 | 0.00 |
| 5095.400 | Payments For Jail Use State Housing | 48,775.00 | 0.00 | (32,855.00) | 48,775.00 | 81,630.00 | 81,630.00 | 131,760.00 |
| 5095.500 | Payments For Jail Use Weekenders | 0.00 | 0.00 | (2,000.00) | 0.00 | 2,000.00 | 72.00 | 0.00 |
| 5095.600 | Payments For Jail Use Social Security | 2,500.00 | 0.00 | 0.00 | 2,500.00 | 2,500.00 | 5,400.00 | 4,600.00 |
| 5095.700 | Payments For Jail Use State Mental Health Reimb. | 22,000.00 | 0.00 | 2,000.00 | 22,000.00 | 20,000.00 | 30,030.00 | 15,109.40 |
| 5095.800 | Payments For Jail Use Pretrial Fees | 8,250.00 | 0.00 | 3,250.00 | 8,250.00 | 5,000.00 | 9,359.00 | 7,140.61 |
| 5100.100 | Fire Inspection Fees Plan Review Fee | 120,000.00 | 0.00 | 0.00 | 120,000.00 | 120,000.00 | 132,126.43 | 123,021.96 |
| 5100.200 | Fire Inspection Fees Fire Safety Fee | 25,000.00 | 0.00 | 0.00 | 25,000.00 | 25,000.00 | 31,780.00 | 22,515.00 |
| 5100.300 | Fire Inspection Fees Fire Reports | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 225.00 | 200.00 |
| 5100.500 | Fire Inspection Fees Fire Co. Reimb. Nuisance Alarm | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,600.00 | 0.00 |

| Worcester County | | Revenue Budget Worksheet Report | | | | | | |
|------------------|---|---------------------------------|-----------------------|--|---------------------------|---------------------|--------------------|--------------------|
| Account Number | Account Description | 2026 Committee Review | Committee Adjustments | Overall FY26 Committee Variance \$ vs FY25 Adopted | 2026 Department Requested | 2025 Adopted Budget | 2024 Actual Amount | 2023 Actual Amount |
| 5100.600 | Fire Inspection Fees Fire Inspections QAP | 25,000.00 | 0.00 | 0.00 | 25,000.00 | 25,000.00 | 33,285.00 | 18,667.60 |
| 5105 | Public Works Revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 64.81 |
| 5105.100 | Public Works Revenues Pipe Sales | 50,000.00 | 0.00 | 0.00 | 50,000.00 | 50,000.00 | 43,774.92 | 35,976.50 |
| 5107 | Roads Department Fees | 2,500.00 | 0.00 | 0.00 | 2,500.00 | 2,500.00 | 15,889.88 | 1,241.68 |
| 5110 | Recreation Fees | 344,329.00 | 0.00 | (43,829.00) | 344,329.00 | 388,158.00 | 267,729.65 | 260,645.94 |
| 5111 | Ice Vending Machine Fee | 20,000.00 | 0.00 | 0.00 | 20,000.00 | 20,000.00 | 0.00 | 0.00 |
| 5115 | Mosquito Control Charges | 45,000.00 | 0.00 | 0.00 | 45,000.00 | 45,000.00 | 42,201.05 | 41,044.39 |
| 5120 | Circuit Court Bar Library | 5,000.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 0.00 | 256.62 |
| 5127 | Recreation Center Rental Fees | 34,700.00 | 0.00 | 9,800.00 | 34,700.00 | 24,900.00 | 18,830.00 | 1,455.00 |
| 5128 | Recreation Sponsorships | 2,900.00 | 0.00 | (11,000.00) | 2,900.00 | 13,900.00 | 1,650.00 | 1,400.00 |
| 5130 | Tourism Programs and Events | 0.00 | 0.00 | (1,500.00) | 0.00 | 1,500.00 | 1,753.79 | 1,331.65 |
| 5142 | Election Filing Fee | 350.00 | 0.00 | 225.00 | 350.00 | 125.00 | 0.00 | 0.00 |
| 5150.100 | Housing Program Fees Program Income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,425.00 |
| 5155 | CommunityService Fees | 70,000.00 | 0.00 | 0.00 | 70,000.00 | 70,000.00 | 70,514.84 | 61,134.70 |
| 5160 | Family Services Legal Fees Other | 500.00 | 0.00 | 0.00 | 500.00 | 500.00 | 2,825.00 | 400.00 |
| 5161 | Casino Security | 17,250.00 | 0.00 | 8,750.00 | 17,250.00 | 8,500.00 | 32,100.00 | 20,225.00 |
| 5162 | Seacrets Security | 50,000.00 | 0.00 | (40,000.00) | 50,000.00 | 90,000.00 | 87,780.00 | 115,856.25 |
| 5163 | Purnell Properties Security | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,480.00 | 25,125.00 |
| 5165 | Critical Area Review Fees | 8,000.00 | 0.00 | 0.00 | 8,000.00 | 8,000.00 | 10,660.50 | 10,950.40 |
| 5167 | Water/Sewer Plan Amendment Fee | 2,000.00 | 0.00 | 0.00 | 2,000.00 | 2,000.00 | 0.00 | 500.00 |
| 5175.200 | Donations Sponsorship Program Recreation | 4,000.00 | 0.00 | (2,000.00) | 4,000.00 | 6,000.00 | 18,282.11 | 7,614.78 |
| 5175.205 | Donations Sponsorship Program Youth Scholarship Donations | 0.00 | 0.00 | (1,500.00) | 0.00 | 1,500.00 | 0.00 | 0.00 |
| 5181 | First Offender Program Fees | 0.00 | 0.00 | (5,000.00) | 0.00 | 5,000.00 | 1,000.00 | 2,000.00 |
| 5185 | Recycling Revenue | 180,500.00 | 0.00 | 0.00 | 180,500.00 | 180,500.00 | 134,435.01 | 214,153.31 |
| 5186 | Metal Recycling Revenue | 35,000.00 | 0.00 | 0.00 | 35,000.00 | 35,000.00 | 80,696.88 | 10,442.33 |
| 5195 | Tire Revenue | 35,000.00 | 0.00 | 0.00 | 35,000.00 | 35,000.00 | 35,715.40 | 30,816.00 |
| 5215 | Motor Coach Fees | 15,000.00 | 0.00 | 0.00 | 15,000.00 | 15,000.00 | 6,130.00 | 9,000.00 |
| 5220.010 | Park Fees Field Rental | 4,190.00 | 0.00 | (10,810.00) | 4,190.00 | 15,000.00 | 9,177.00 | 16,086.50 |
| 5220.020 | Park Fees Pavilion Rental | 6,525.00 | 0.00 | 825.00 | 6,525.00 | 5,700.00 | 6,503.38 | 5,671.79 |
| 5220.030 | Park Fees Tree of Life | 2,400.00 | 0.00 | 0.00 | 2,400.00 | 2,400.00 | 3,100.00 | 400.00 |
| 5220.035 | Park Fees Tournament Rental | 70,000.00 | 0.00 | 15,000.00 | 70,000.00 | 55,000.00 | 60,603.75 | 47,312.50 |

| Worcester County | | Revenue Budget Worksheet Report | | | | | | |
|--|---|---------------------------------|-----------------------|--|---------------------------|---------------------|--------------------|--------------------|
| Account Number | Account Description | 2026 Committee Review | Committee Adjustments | Overall FY26 Committee Variance \$ vs FY25 Adopted | 2026 Department Requested | 2025 Adopted Budget | 2024 Actual Amount | 2023 Actual Amount |
| 5220.040 | Park Fees User Fees | 12,725.00 | 0.00 | 4,225.00 | 12,725.00 | 8,500.00 | 0.00 | 0.00 |
| 5221 | Parking Fees - Boat Landing | 2,720.00 | 0.00 | 1,720.00 | 2,720.00 | 1,000.00 | 351.07 | 0.00 |
| 5224 | SPEC EVENTS - SPONSORSHIP | 72,250.00 | 0.00 | (3,750.00) | 72,250.00 | 76,000.00 | 3,550.00 | 0.00 |
| 5225 | Concession Stand Fees | 156,500.00 | 0.00 | 56,500.00 | 156,500.00 | 100,000.00 | 107,742.37 | 66,801.22 |
| 5226 | Special Events Fees | 23,750.00 | 0.00 | (9,340.00) | 23,750.00 | 33,090.00 | 43,175.78 | 40,024.23 |
| 5227 | Tournament Fees | 9,500.00 | 0.00 | 2,000.00 | 9,500.00 | 7,500.00 | 6,000.00 | 5,805.00 |
| 5230.010 | Environmental Fees Perk Test Fee | 16,000.00 | 0.00 | 0.00 | 16,000.00 | 16,000.00 | 20,050.00 | 24,500.00 |
| 5230.020 | Environmental Fees Plat Review Fee | 6,000.00 | 0.00 | 0.00 | 6,000.00 | 6,000.00 | 8,055.00 | 7,715.00 |
| 5230.030 | Environmental Fees Water Sample Fee | 500.00 | 0.00 | 100.00 | 500.00 | 400.00 | 560.00 | 350.00 |
| 5240 | Shared Facility/Service Area Fee | 500.00 | 0.00 | 0.00 | 500.00 | 500.00 | 0.00 | 0.00 |
| 5245 | Solar Renewable Energy Credits | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 1,000.00 | 2,560.08 | 4,720.06 |
| 5435 | BRF Admin Fee | 0.00 | 0.00 | (22,500.00) | 0.00 | 22,500.00 | 23,998.03 | 23,635.38 |
| <i>Account Total: CHG SVC - Charges for Services</i> | | \$2,673,454.00 | \$0.00 | \$745,976.00 | \$2,673,454.00 | \$1,927,478.00 | \$1,929,063.58 | \$1,766,751.49 |
| <i>INT/PEN - Interest & Penalties</i> | | | | | | | | |
| 4700 | Interest On Investments | 5,000,000.00 | 0.00 | (1,000,000.00) | 5,000,000.00 | 6,000,000.00 | 7,667,747.00 | 4,163,857.80 |
| <i>Account Total: INT/PEN - Interest & Penalties</i> | | \$5,000,000.00 | \$0.00 | (\$1,000,000.00) | \$5,000,000.00 | \$6,000,000.00 | \$7,667,747.00 | \$4,163,857.80 |
| <i>FINES - Fines & Forfeitures</i> | | | | | | | | |
| 5300 | Court Fines | 25,000.00 | 0.00 | 0.00 | 25,000.00 | 25,000.00 | 27,017.30 | 35,980.12 |
| 5310 | Civil Infraction Fines | 6,000.00 | 0.00 | 0.00 | 6,000.00 | 6,000.00 | 16,041.00 | 5,790.00 |
| <i>Account Classification Total: FINES - Fines & Forfeitures</i> | | \$31,000.00 | \$0.00 | \$0.00 | \$31,000.00 | \$31,000.00 | \$43,058.30 | \$41,770.12 |
| <i>MISC - Miscellaneous</i> | | | | | | | | |
| 4260.010 | Rents/State Revenue Boat Landings | 79,972.00 | 0.00 | 0.00 | 79,972.00 | 79,972.00 | 80,176.16 | 82,659.29 |
| 4260.020 | Rents/State Revenue County Administration | 71,856.00 | 0.00 | 10,524.00 | 71,856.00 | 61,332.00 | 75,061.80 | 99,461.80 |
| 4260.030 | Rents/State Revenue Elections | 14,229.00 | 0.00 | 0.00 | 14,229.00 | 14,229.00 | 0.00 | 14,229.48 |
| 4270 | Rents-Tower Site/Contrib & Donat | 27,000.00 | 0.00 | (500.00) | 27,000.00 | 27,500.00 | 26,266.20 | 27,878.95 |
| 4800 | Other Miscellaneous Revenue | 400,000.00 | 0.00 | 200,000.00 | 400,000.00 | 200,000.00 | 436,162.42 | 457,273.36 |
| 4875 | Tax Sale Revenue | 17,500.00 | 0.00 | 4,000.00 | 17,500.00 | 13,500.00 | 22,159.30 | 0.00 |
| 5420 | Retiree Drug Subsidy | 0.00 | 0.00 | (60,000.00) | 0.00 | 60,000.00 | 0.00 | 230,683.72 |
| <i>Account Classification Total: MISC - Miscellaneous</i> | | \$610,557.00 | \$0.00 | \$154,024.00 | \$610,557.00 | \$456,533.00 | \$639,825.88 | \$912,186.60 |
| <i>INTGOV FED - Intergovernmental - Federal Revenues</i> | | | | | | | | |
| 5541 | Traffic Safety SHA | 1,500.00 | 0.00 | 0.00 | 1,500.00 | 1,500.00 | 3,572.66 | 3,185.77 |
| 5600 | Federal Payments In Lieu of Taxe | 24,000.00 | 0.00 | 2,000.00 | 24,000.00 | 22,000.00 | 24,396.00 | 23,092.00 |
| 5622 | CDBG Federal Grant | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 105,621.74 |

| Worcester County | | Revenue Budget Worksheet Report | | | | | | |
|---|--|---------------------------------|-----------------------|--|---------------------------|---------------------|--------------------|--------------------|
| Account Number | Account Description | 2026 Committee Review | Committee Adjustments | Overall FY26 Committee Variance \$ vs FY25 Adopted | 2026 Department Requested | 2025 Adopted Budget | 2024 Actual Amount | 2023 Actual Amount |
| 5625 | CDBG Housing Rehab Grant | 150,000.00 | 0.00 | 0.00 | 150,000.00 | 150,000.00 | 157,248.92 | 208,941.70 |
| 5664.020 | US Fish and Wildlife Service Other General Government | 6,326.00 | 0.00 | (424.00) | 6,326.00 | 6,750.00 | 6,326.00 | 6,781.00 |
| 5675 | Child Support Enforcement Grant | 7,500.00 | 0.00 | (2,500.00) | 7,500.00 | 10,000.00 | 3,957.33 | 4,903.11 |
| 5745.300 | Homeland Security Grant SHSGP | 96,477.00 | 0.00 | 0.00 | 96,477.00 | 96,477.00 | 30,365.46 | 76,746.37 |
| 5745.600 | Homeland Security Grant EMPG | 76,317.00 | 0.00 | 0.00 | 76,317.00 | 76,317.00 | 76,136.98 | 74,876.33 |
| 5748.10 | American Rescue Plan Act 2021 American Rescue Plan Act 2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,687,544.43 | 3,015,952.82 |
| 5748.12 | American Rescue Plan Act 2021 DHCD ERAP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 813,246.71 |
| 5749 | Local Assistance & Tribal Grant | 0.00 | 0.00 | (50,000.00) | 0.00 | 50,000.00 | 73,094.23 | 0.00 |
| 5761 | Jail - US Marshals Grant | 0.00 | 0.00 | (415,000.00) | 0.00 | 415,000.00 | 594,928.98 | 0.00 |
| 5770 | Bulletproof Vest Program | 7,500.00 | 0.00 | 0.00 | 7,500.00 | 7,500.00 | 9,970.47 | 11,705.00 |
| 5774 | Grant Programs - St Atty Federal | 0.00 | 0.00 | (494,294.00) | 0.00 | 494,294.00 | 512,921.44 | 266,143.63 |
| 5776 | BJAG - Sheriff Grants | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100,005.00 | 16,456.00 |
| 5785 | MDE Beach Monitoring Grant | 4,393.00 | 0.00 | 1,132.00 | 4,393.00 | 3,261.00 | 3,261.08 | 3,261.08 |
| 5900 | Library Federal Grants | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 20,762.00 | 40,215.00 |
| <i>Account Total: INTGOV FED - Intergovernmental - Federal Revenues</i> | | \$374,013.00 | \$0.00 | (\$959,086.00) | \$374,013.00 | \$1,333,099.00 | \$3,304,490.98 | \$4,671,128.26 |
| <i>INTGOV ST - Intergovernmental - State Revenues</i> | | | | | | | | |
| 5515 | DHCD Housing Administration Fee | 7,000.00 | 0.00 | 0.00 | 7,000.00 | 7,000.00 | 27,853.00 | 0.00 |
| 5525 | Conservation Easement Administrative Fee | 25,000.00 | 0.00 | 0.00 | 25,000.00 | 25,000.00 | 16,895.00 | 31,733.00 |
| 5530 | Eastern Shore Library Grant | 80,000.00 | 0.00 | 0.00 | 80,000.00 | 80,000.00 | 80,000.00 | 80,000.00 |
| 5543 | Dental Program Reimbursement | 16,721.00 | 0.00 | 0.00 | 16,721.00 | 16,721.00 | 25,143.20 | 37,170.50 |
| 5624 | DHCD State Grant | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 500,000.00 | 1,500,000.00 |
| 5627 | Grant for Economic Devel | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 383,440.15 | 167,655.13 |
| 5630 | Water System Monitoring Grant | 48,750.00 | 0.00 | 0.00 | 48,750.00 | 48,750.00 | 42,787.50 | 24,900.00 |
| 5635 | Police Protection Grant | 200,000.00 | 0.00 | 0.00 | 200,000.00 | 200,000.00 | 259,602.00 | 241,080.00 |
| 5640 | State Library Aid | 202,600.00 | 0.00 | 5,450.00 | 202,600.00 | 197,150.00 | 190,213.00 | 183,610.00 |
| 5645 | Share of State Park Receipts | 535,000.00 | 0.00 | (90,000.00) | 535,000.00 | 625,000.00 | 534,225.37 | 630,994.50 |
| 5650 | State Aid for Fire Companies | 369,004.00 | 0.00 | (996.00) | 369,004.00 | 370,000.00 | 368,418.00 | 371,283.00 |
| 5655 | Program Open Space Grant - Parks | 450,208.00 | 0.00 | (797,168.00) | 450,208.00 | 1,247,376.00 | 1,233,865.78 | 13,383.22 |

| Worcester County | | Revenue Budget Worksheet Report | | | | | | |
|------------------|---------------------------------------|---------------------------------|-----------------------|--|---------------------------|---------------------|--------------------|--------------------|
| Account Number | Account Description | 2026 Committee Review | Committee Adjustments | Overall FY26 Committee Variance \$ vs FY25 Adopted | 2026 Department Requested | 2025 Adopted Budget | 2024 Actual Amount | 2023 Actual Amount |
| 5656 | Program Open Space Grant - Recreation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,000,430.95 | 0.00 |
| 5657 | LPPI Grant | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 952,131.12 | 0.00 |
| 5660 | Waterway Improvement Grants | 255,000.00 | 0.00 | 242,224.00 | 255,000.00 | 12,776.00 | 426,904.52 | 13,716.00 |
| 5662 | BRF Operations & Maintenance Grant | 42,000.00 | 0.00 | 0.00 | 42,000.00 | 42,000.00 | 21,000.00 | 38,000.00 |
| 5663 | Share of State Forest Land | 70,000.00 | 0.00 | (3,000.00) | 70,000.00 | 73,000.00 | 0.00 | 144,446.56 |
| 5665 | State Aid for Bridges | 480,000.00 | 0.00 | 480,000.00 | 480,000.00 | 0.00 | 0.00 | 0.00 |
| 5680 | State Grant for Critical Areas | 9,000.00 | 0.00 | 0.00 | 9,000.00 | 9,000.00 | 9,000.00 | 9,000.00 |
| 5688 | MD Dept of Aging Grant | 5,635.00 | (39,365.00) | (40,365.00) | 45,000.00 | 46,000.00 | 60,814.00 | 47,527.00 |
| 5690 | SSTAP Grant | 131,000.00 | 0.00 | 4,025.00 | 131,000.00 | 126,975.00 | 126,975.00 | 126,975.25 |
| 5700 | 911 ENSB Grant | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (20,249.05) | 2,220,148.75 |
| 5704 | MD AOC Security Grant | 10,134.00 | 0.00 | (100,582.00) | 10,134.00 | 110,716.00 | 28,130.50 | 53,668.67 |
| 5705 | State Grant for Tourism | 195,000.00 | 0.00 | 35,000.00 | 195,000.00 | 160,000.00 | 102,511.00 | 1,139,008.00 |
| 5706 | Welcome Center State Grant | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,574.79 | 0.00 |
| 5712 | GOCCP Grant | 46,000.00 | 0.00 | (60,700.00) | 46,000.00 | 106,700.00 | 109,713.20 | 50,000.00 |
| 5713 | GOCCP - Sheriff Grants | 75,000.00 | 0.00 | (350,000.00) | 75,000.00 | 425,000.00 | 420,041.52 | 527,238.19 |
| 5715 | Coastal Zone Grant | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 703,830.25 | 820,169.75 |
| 5725 | Family Support Grant | 418,334.00 | 0.00 | 0.00 | 418,334.00 | 418,334.00 | 508,102.59 | 367,535.37 |
| 5730 | Septic System BRF Grant Program | 300,000.00 | 0.00 | 40,000.00 | 300,000.00 | 260,000.00 | 304,124.49 | 275,258.79 |
| 5732 | Conservation Easements Reimbursements | 50,000.00 | 0.00 | 0.00 | 50,000.00 | 50,000.00 | 9,400.00 | 19,025.00 |
| 5735.015 | Other Grants Economic Development | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 104,916.66 | 100,000.00 |
| 5735.020 | Other Grants Tourism | 0.00 | 0.00 | (104,160.00) | 0.00 | 104,160.00 | 0.00 | 0.00 |
| 5735.025 | Other Grants General Government | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 630.00 | 300.00 |
| 5735.030 | Other Grants Human Resources | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,500.00 | 327.76 |
| 5735.050 | Other Grants Recreation | 32,500.00 | 0.00 | 14,000.00 | 32,500.00 | 18,500.00 | 0.00 | 0.00 |
| 5735.055 | Other Grants Environmental Programs | 0.00 | 0.00 | (96,000.00) | 0.00 | 96,000.00 | 0.00 | 0.00 |
| 5735.060 | Other Grants Library | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 9,592.81 |
| 5757 | Trial Jury Reimbursement | 54,000.00 | 0.00 | 0.00 | 54,000.00 | 54,000.00 | 57,075.00 | 78,960.00 |
| 5760 | Drug Court Grant | 224,076.00 | 0.00 | 0.00 | 224,076.00 | 224,076.00 | 220,705.64 | 213,189.67 |
| 5762 | Heroin Coordinator Grant | 65,000.00 | 0.00 | 13,000.00 | 65,000.00 | 52,000.00 | 52,133.00 | 50,615.00 |
| 5767 | Medication Opioid Disorder Grant | 213,920.00 | 0.00 | 82,080.00 | 213,920.00 | 131,840.00 | 101,535.26 | 42,298.38 |
| 5905 | Sheriff-Sex Offender Grant | 9,000.00 | 0.00 | 1,000.00 | 9,000.00 | 8,000.00 | 25,759.00 | 44,136.00 |
| 5910 | Sher-Health Tobacco Enforcement | 7,500.00 | 0.00 | 0.00 | 7,500.00 | 7,500.00 | 10,000.00 | 11,200.00 |

| Worcester County | | Revenue Budget Worksheet Report | | | | | | |
|--|---------------------------------|---------------------------------|-----------------------|--|---------------------------|-------------------------|-------------------------|-------------------------|
| Account Number | Account Description | 2026 Committee Review | Committee Adjustments | Overall FY26 Committee Variance \$ vs FY25 Adopted | 2026 Department Requested | 2025 Adopted Budget | 2024 Actual Amount | 2023 Actual Amount |
| 5912 | Sher-Health Underage Drinking | 5,000.00 | 0.00 | 0.00 | 5,000.00 | 5,000.00 | 7,500.00 | 12,009.90 |
| 5925 | MALPF Admin Fee | 15,000.00 | 0.00 | 3,000.00 | 15,000.00 | 12,000.00 | 30,000.00 | 17,263.78 |
| 5940 | Intern Program Grant | 100,000.00 | 0.00 | 0.00 | 100,000.00 | 100,000.00 | 0.00 | 0.00 |
| <i>Account Total: INTGOV ST - Intergovernmental - State Revenues</i> | | \$4,747,382.00 | (\$39,365.00) | (\$723,192.00) | \$4,786,747.00 | \$5,470,574.00 | \$9,045,132.44 | \$9,713,419.98 |
| <i>TRNS IN - Transfers In</i> | | | | | | | | |
| 5510 | Transfers From Other Funds | 1,888,490.00 | 1,888,490.00 | 1,888,490.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5511 | Casino/Local Impact Grant Funds | 2,404,470.00 | 1,201,000.00 | 139,095.00 | 1,203,470.00 | 2,265,375.00 | 3,041,819.00 | 3,113,852.00 |
| <i>Account Classification Total: TRNS IN - Transfers In</i> | | \$4,292,960.00 | \$3,089,490.00 | \$2,027,585.00 | \$1,203,470.00 | \$2,265,375.00 | \$3,041,819.00 | \$3,113,852.00 |
| REVENUES Total | | \$288,730,807.00 | \$4,155,898.00 | \$26,813,190.00 | \$284,574,909.00 | \$261,917,617.00 | \$262,879,941.46 | \$249,545,994.09 |

ITEM 4

| | | Worcester County | | | | | | |
|---|-----------------------------|--------------------------|---|---|---------------------------------|------------------------|-----------------------|-----------------------|
| Expense Annual Budget by Organization Report Summary | | | | | | | | |
| | 2026 Committee Review | Committee Adjustments | Overall FY26 Committee Variance \$ vs FY25 Adopted | Overall FY26 Committee Variance % | 2026 Department Requested | 2025 Adopted Budget | 2024 Actual Amount | 2023 Actual Amount |
| 100 - General Fund Expenditures | | | | | | | | |
| 100.1001 - General Fund,County Commissioners | 2,070,081.00 | 19,467.00 | 209,777.00 | 11% | 2,050,614.00 | 1,860,304.00 | 1,214,296.81 | 1,077,802.38 |
| 100.1002 - General Fund,Circuit Court | 2,331,790.00 | 18,053.00 | 62,311.00 | 3% | 2,313,737.00 | 2,269,479.00 | 1,521,300.64 | 1,475,391.05 |
| 100.1003 - General Fund,Orphan's Court | 82,237.58 | 2,038.58 | 1,837.58 | 2% | 80,199.00 | 80,400.00 | 33,907.17 | 32,586.11 |
| 100.1004 - General Fund,State's Attorney | 4,684,134.07 | 74,313.07 | (71,039.93) | -1% | 4,609,821.00 | 4,755,174.00 | 3,221,642.80 | 2,723,806.99 |
| 100.1005 - General Fund,Treasurer's Office | 1,954,362.00 | 8,342.00 | 72,370.00 | 4% | 1,946,020.00 | 1,881,992.00 | 1,448,484.65 | 1,317,352.24 |
| 100.1006 - General Fund,Elections Office | 1,607,264.00 | 132.00 | 108,284.00 | 7% | 1,607,132.00 | 1,498,980.00 | 1,138,091.37 | 1,104,800.85 |
| 100.1007 - General Fund,Human Resources | 920,914.06 | 82,671.06 | 135,739.06 | 17% | 838,243.00 | 785,175.00 | 501,345.23 | 530,910.11 |
| 100.1008 - General Fund,Development, Review & Permits | 3,327,702.00 | 27,134.00 | 185,564.00 | 6% | 3,300,568.00 | 3,142,138.00 | 2,076,953.91 | 1,962,561.65 |
| 100.1010 - General Fund,Environmental Programs | 2,959,499.00 | 26,180.00 | 180,135.00 | 6% | 2,933,319.00 | 2,779,364.00 | 2,466,448.23 | 2,383,036.57 |
| 100.1011 - General Fund,Information Technology | 1,742,560.00 | 34,411.00 | 116,752.00 | 7% | 1,708,149.00 | 1,625,808.00 | 663,414.67 | 580,436.29 |
| 100.1090 - General Fund,Other General Government | 6,338,740.00 | 46,200.00 | 1,795,641.00 | 40% | 6,292,540.00 | 4,543,099.00 | 5,235,632.62 | 8,248,291.11 |
| 100.1101 - General Fund,Sheriff's Office | 20,694,337.00 | 308,886.00 | 3,413,472.00 | 20% | 20,385,451.00 | 17,280,865.00 | 11,366,679.02 | 9,602,089.93 |
| 100.1102 - General Fund,Emergency Services | 6,118,948.00 | 253,492.00 | 1,578,127.00 | 35% | 5,865,456.00 | 4,540,821.00 | 3,543,561.42 | 4,994,058.89 |
| 100.1103 - General Fund,Jail | 16,021,943.00 | 223,273.00 | 1,781,374.00 | 13% | 15,798,670.00 | 14,240,569.00 | 10,642,991.53 | 9,228,991.05 |
| 100.1104 - General Fund,Fire Marshal | 1,482,302.00 | 12,998.00 | 10,643.00 | 1% | 1,469,304.00 | 1,471,659.00 | 712,259.83 | 622,593.97 |
| 100.1105 - General Fund,Volunteer Fire Departments | 13,731,465.00 | 10,838.00 | 1,541,549.00 | 13% | 13,720,627.00 | 12,189,916.00 | 10,380,558.44 | 9,726,807.62 |
| 100.1201 - General Fund,Maintenance | 3,073,455.00 | 22,370.00 | 658,001.00 | 27% | 3,051,085.00 | 2,415,454.00 | 1,599,733.11 | 1,398,188.63 |
| 100.1202 - General Fund,Roads | 7,673,463.00 | 115,668.00 | 1,837,268.00 | 31% | 7,557,795.00 | 5,836,195.00 | 3,923,898.56 | 3,539,016.57 |
| 100.1203 - General Fund,Public Works | 1,520,534.90 | 23,671.90 | 210,512.90 | 16% | 1,496,863.00 | 1,310,022.00 | 656,618.48 | 532,155.85 |
| 100.1204 - General Fund,Boat Landings | 406,513.00 | 0.00 | 352,075.00 | 645% | 406,513.00 | 54,438.00 | 438,714.79 | 40,581.34 |
| 100.1205 - General Fund,Homeowner Convenience | 995,519.00 | 26,958.00 | 12,456.00 | 1% | 968,561.00 | 983,063.00 | 664,976.97 | 659,152.50 |
| 100.1206 - General Fund,Recycling | 1,261,218.00 | 10,268.00 | 35,686.00 | 3% | 1,250,950.00 | 1,225,532.00 | 927,884.43 | 959,629.60 |
| 100.1301 - General Fund,Health Department | 11,995,585.00 | (585,834.00) | 279,278.00 | 2% | 12,581,419.00 | 11,716,307.00 | 5,608,132.19 | 5,436,393.92 |

ITEM 4

| | | Worcester County | | | | | | |
|--|-----------------------------|--------------------------|---|---|---------------------------------|------------------------|-----------------------|-----------------------|
| Expense Annual Budget by Organization Report Summary | | | | | | | | |
| | 2026 Committee Review | Committee Adjustments | Overall FY26 Committee Variance \$ vs FY25 Adopted | Overall FY26 Committee Variance % | 2026 Department Requested | 2025 Adopted Budget | 2024 Actual Amount | 2023 Actual Amount |
| 100.1302 - General Fund,Mosquito Control | 297,164.20 | 682.20 | 69,583.20 | 31% | 296,482.00 | 227,581.00 | 213,545.75 | 146,086.76 |
| 100.1401 - General Fund,Commission on Aging | 2,018,693.00 | (49,144.00) | 242,388.00 | 14% | 2,067,837.00 | 1,776,305.00 | 1,651,919.15 | 1,526,916.24 |
| 100.1402 - General Fund,Other Social Services | 967,940.00 | 0.00 | 331,313.00 | 52% | 967,940.00 | 636,627.00 | 528,397.00 | 832,282.63 |
| 100.1502 - General Fund,WOR-WIC Community | 2,707,168.00 | 0.00 | 89,168.00 | 3% | 2,707,168.00 | 2,618,000.00 | 2,530,242.00 | 2,530,242.00 |
| 100.1505 - General Fund,Board of Education | 125,982,998.00 | (199,688.00) | 10,928,597.00 | 9% | 126,182,686.00 | 115,054,401.00 | 100,802,379.34 | 101,007,365.53 |
| 100.1601 - General Fund,Recreation Department | 3,355,960.00 | 21,672.00 | 522,052.00 | 18% | 3,334,288.00 | 2,833,908.00 | 2,592,429.87 | 1,601,322.40 |
| 100.1602 - General Fund,Parks Department | 1,766,330.00 | 8,464.00 | (757,997.00) | -30% | 1,757,866.00 | 2,524,327.00 | 2,639,405.37 | 1,249,987.21 |
| 100.1603 - General Fund,Libraries | 4,888,091.00 | 82,362.00 | 601,675.00 | 14% | 4,805,729.00 | 4,286,416.00 | 2,959,772.58 | 2,749,556.79 |
| 100.1604 - General Fund,Other Recreation & Culture | 95,000.00 | (1.00) | 15,000.00 | 19% | 95,001.00 | 80,000.00 | 80,000.00 | 80,000.00 |
| 100.1701 - General Fund,Extension Service | 282,741.00 | 0.00 | 15,247.00 | 6% | 282,741.00 | 267,494.00 | 253,101.67 | 239,727.25 |
| 100.1702 - General Fund,Other Natural Resources | 615,800.00 | 0.00 | (10,135.00) | -2% | 615,800.00 | 625,935.00 | 461,005.47 | 533,639.71 |
| 100.1801 - General Fund,Economic Development | 636,483.82 | 2,877.82 | 44,033.82 | 7% | 633,606.00 | 592,450.00 | 826,561.33 | 590,092.26 |
| 100.1803 - General Fund,Tourism | 1,724,552.32 | 1,513.32 | 81,490.32 | 5% | 1,723,039.00 | 1,643,062.00 | 1,323,770.53 | 2,191,242.92 |
| 100.1901 - General Fund,Taxes Shared with Towns | 4,068,096.00 | 0.00 | 437,982.00 | 12% | 4,068,096.00 | 3,630,114.00 | 3,621,647.23 | 3,638,844.34 |
| 100.1902 - General Fund,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 |
| 100.1950 - General Fund,Benefits & Insurance | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 25,614,919.63 | 23,086,448.68 |
| 100.1975 - General Fund,Debt Service | 10,080,635.00 | 0.00 | 3,181.00 | 0% | 10,080,635.00 | 10,077,454.00 | 13,198,426.40 | 13,651,583.82 |
| 100.1985 - General Fund,Interfund | 6,452,984.00 | 96,248.00 | (3,486,177.00) | -35% | 6,356,736.00 | 9,939,161.00 | 16,510,807.95 | 8,733,934.40 |
| Expenditure Grand Totals: | 287,562,250.95 | 726,516.95 | 25,644,633.95 | 10% | 286,835,734.00 | 261,917,617.00 | 252,163,274.14 | 239,005,968.16 |

| | | | | | | | | |
|--|-----------------------|-----------------------|--|----------------------------------|---------------------------|---------------------|--------------------|--------------------|
| | | 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: 1001 County Commissioners | | | | | | | | |
| PERS SVCS - Personnel Services | \$1,902,368.00 | \$19,467.00 | \$211,735.00 | 13% | \$1,882,901.00 | \$1,690,633.00 | \$1,202,059.97 | \$1,056,187.41 |
| SUPP & MAT - Supplies & Materials | \$56,870.00 | \$0.00 | (\$2,959.00) | -5% | \$56,870.00 | \$59,829.00 | \$38,870.95 | \$42,743.25 |
| MAINT & SVCS - Maintenance & Services | \$41,992.00 | \$0.00 | (\$3,133.00) | -7% | \$41,992.00 | \$45,125.00 | \$31,440.89 | \$40,213.90 |
| OTHR CHGS - Other Charges | \$68,851.00 | \$0.00 | \$4,134.00 | 6% | \$68,851.00 | \$64,717.00 | \$45,776.28 | \$37,821.82 |
| INTFND CHGS - Interfund Charges | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | (\$103,851.28) | (\$99,164.00) |
| CAP EQ - Capital Equipment | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Department Total: County Commissioners | \$2,070,081.00 | \$19,467.00 | \$209,777.00 | 11% | \$2,050,614.00 | \$1,860,304.00 | \$1,214,296.81 | \$1,077,802.38 |

| 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 |
| REVENUES | | | | | | | | | |
| Department: 1001 - County Commissioners | | | | | | | | | |
| <i>INC TAX - Income Tax</i> | | | | | | | | | |
| 4100 | Income Tax | 53,000,000.00 | 0.00 | 53,000,000.00 | 6,000,000.00 | 47,000,000.00 | 53,832,771.00 | Increase based on prior year actual income tax. | |
| <i>Account Classification Total: INC TAX - Income Tax</i> | | \$53,000,000.00 | \$0.00 | \$53,000,000.00 | \$6,000,000.00 | \$47,000,000.00 | \$53,832,771.00 | | |
| <i>OTHER TAX - Other Taxes</i> | | | | | | | | | |
| 4200 | Admission & Amusement Taxes | 750,000.00 | 0.00 | 750,000.00 | 50,000.00 | 700,000.00 | 731,511.00 | Increase based on previous year actuals and current year to date. | |
| 4221 | Cannabis Tax | 125,000.00 | 0.00 | 125,000.00 | 25,000.00 | 100,000.00 | 125,097.00 | Increase based on prior year actuals. | |
| 4240 | Food Tax | 110,000.00 | 0.00 | 110,000.00 | 0.00 | 110,000.00 | 97,280.00 | | |
| 4250 | Room Tax | 275,000.00 | 0.00 | 275,000.00 | 0.00 | 275,000.00 | 258,830.00 | | |
| 4250.040 | Room Tax Due to Unincorporated Areas | 1,600,000.00 | 0.00 | 1,600,000.00 | 100,000.00 | 1,500,000.00 | 1,794,889.00 | Increase based on prior year actuals and current year actuals to date. | |
| <i>Account Classification Total: OTHER TAX - Other Taxes</i> | | \$2,860,000.00 | \$0.00 | \$2,860,000.00 | \$175,000.00 | \$2,685,000.00 | \$3,007,607.00 | | |
| <i>FRNCH - Franchise Fees</i> | | | | | | | | | |
| 4400 | Franchise Fees | 23,000.00 | 0.00 | 23,000.00 | 310.00 | 22,690.00 | 23,018.00 | | |
| <i>Account Classification Total: FRNCH - Franchise Fees</i> | | \$23,000.00 | \$0.00 | \$23,000.00 | \$310.00 | \$22,690.00 | \$23,018.00 | | |
| <i>LOSS DSP ASTS - Gain/Loss on Disposal of Assets</i> | | | | | | | | | |
| 4600 | Sale Of Fixed Assets | 125,000.00 | 0.00 | 125,000.00 | 0.00 | 125,000.00 | 46,495.00 | | |
| <i>Account Total: LOSS DSP ASTS - Gain/Loss on Disposal of Assets</i> | | \$125,000.00 | \$0.00 | \$125,000.00 | \$0.00 | \$125,000.00 | \$46,495.00 | | |
| <i>LIC/PRMT - Licenses and Permits</i> | | | | | | | | | |
| 4910 | Traders Licenses | 90,000.00 | 0.00 | 90,000.00 | 10,000.00 | 80,000.00 | 97,965.00 | Increase based on prior year actuals and current year to date. | |
| 4920 | Bingo Permits | 15,000.00 | 0.00 | 15,000.00 | 2,000.00 | 13,000.00 | 16,388.00 | Increase based on previous year actuals and current year to date. | |
| 4935 | Marriage Licenses | 20,000.00 | 0.00 | 20,000.00 | 0.00 | 20,000.00 | 20,670.00 | | |
| 4936 | Civil Ceremony | 1,800.00 | 0.00 | 1,800.00 | 600.00 | 1,200.00 | 1,860.00 | | |
| <i>Account Total: LIC/PRMT - Licenses and Permits</i> | | \$126,800.00 | \$0.00 | \$126,800.00 | \$12,600.00 | \$114,200.00 | \$136,883.00 | | |
| <i>CHG SVC - Charges for Services</i> | | | | | | | | | |
| 5070.100 | Sale of Publications & Copies Commissioners | 350.00 | 0.00 | 350.00 | 0.00 | 350.00 | 583.00 | | |
| <i>Account Total: CHG SVC - Charges for Services</i> | | \$350.00 | \$0.00 | \$350.00 | \$0.00 | \$350.00 | \$583.00 | | |
| <i>FINES - Fines & Forfeitures</i> | | | | | | | | | |
| 5300 | Court Fines | 25,000.00 | 0.00 | 25,000.00 | 0.00 | 25,000.00 | 27,017.00 | | |
| 5310 | Civil Infraction Fines | 6,000.00 | 0.00 | 6,000.00 | 0.00 | 6,000.00 | 16,041.00 | | |
| <i>Account Total: FINES - Fines & Forfeitures</i> | | \$31,000.00 | \$0.00 | \$31,000.00 | \$0.00 | \$31,000.00 | \$43,058.00 | | |

| 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 |
| <i>MISC - Miscellaneous</i> | | | | | | | | | |
| 4260.020 | Rents/State Revenue County Administration | 71,856.00 | 0.00 | 71,856.00 | 10,524.00 | 61,332.00 | 75,062.00 | Increase based on previous year actuals and current year to date. | |
| 4270 | Rents-Tower Site/Contrib & Donat | 27,000.00 | 0.00 | 27,000.00 | (500.00) | 27,500.00 | 26,266.00 | | |
| 4800 | Other Miscellaneous Revenue | 400,000.00 | 0.00 | 400,000.00 | 200,000.00 | 200,000.00 | 436,162.00 | Increase based on previous year actuals. (Insurance refunds, late fees for taxes) | |
| <i>Account Classification Total: MISC - Miscellaneous</i> | | \$498,856.00 | \$0.00 | \$498,856.00 | \$210,024.00 | \$288,832.00 | \$537,490.00 | | |
| <i>INTGOV FED - Intergovernmental - Federal Revenues</i> | | | | | | | | | |
| 5600 | Federal Payments In Lieu of Taxe | 24,000.00 | 0.00 | 24,000.00 | 2,000.00 | 22,000.00 | 24,396.00 | Increase based on previous year actuals. | |
| <i>Account Classification Total: INTGOV FED - Intergovernmental - Federal Revenues</i> | | \$24,000.00 | \$0.00 | \$24,000.00 | \$2,000.00 | \$22,000.00 | \$24,396.00 | | |
| <i>TRNS IN - Transfers In</i> | | | | | | | | | |
| 5510 | Transfers From Other Funds | 1,888,490.00 | 1,888,490.00 | 0.00 | 1,888,490.00 | 0.00 | 0.00 | | Transfer In funding held in due to Health Dept for Local Health Department increased CORE needs. |
| 5511 | Casino/Local Impact Grant Funds | 2,404,470.00 | 1,201,000.00 | 1,203,470.00 | 139,095.00 | 2,265,375.00 | 3,041,819.00 | Bond payment for Public Safety Logistical Storage Bldg & Jail Project. | Increase casino revenue to cover Public Safety vehicles requested. |
| <i>Account Classification Total: TRNS IN - Transfers In</i> | | \$4,292,960.00 | \$3,089,490.00 | \$1,203,470.00 | \$2,027,585.00 | \$2,265,375.00 | \$3,041,819.00 | | |
| Revenue Total: 1001 - County Commissioners | | \$60,981,966.00 | \$3,089,490.00 | \$57,892,476.00 | \$8,427,519.00 | \$52,554,447.00 | \$60,694,120.00 | | |

| 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: 1001 - County Commissioners | | | | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | | | | |
| 6000.100 | Personnel Services Salaries | 1,325,284.00 | 0.00 | 1,325,284.00 | 122,528.00 | 1,202,756.00 | 1,201,712.97 | | |
| 6000.400 | Personnel Services Overtime Pay | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 | 347.00 | Request for overtime based on FY24 actuals | |
| 6010.020 | Benefits Contingency | 521.00 | 0.00 | 521.00 | (5.00) | 526.00 | 0.00 | | |
| 6010.025 | Benefits Deferred Comp Match | 9,000.00 | 0.00 | 9,000.00 | 0.00 | 9,000.00 | 0.00 | | |
| 6010.030 | Benefits Hospitalization Insurance | 211,481.00 | 15,645.00 | 195,836.00 | 30,776.00 | 180,705.00 | 0.00 | | 8% increase for health insurance. |
| 6010.050 | Benefits Retirement | 175,998.00 | 0.00 | 175,998.00 | 32,028.00 | 143,970.00 | 0.00 | | |
| 6010.060 | Benefits Social Security Taxes | 101,384.00 | 2,505.00 | 98,879.00 | 11,885.00 | 89,499.00 | 0.00 | | |
| 6010.070 | Benefits Unemployment Insurance | 520.00 | 0.00 | 520.00 | (6.00) | 526.00 | 0.00 | | |
| 6010.090 | Benefits Workmans Compensation Ins | 27,385.00 | 1,317.00 | 26,068.00 | 9,103.00 | 18,282.00 | 0.00 | | |
| 6010.120 | Benefits Long Term Disability | 1,952.00 | 0.00 | 1,952.00 | (22.00) | 1,974.00 | 0.00 | | |
| 6010.130 | Benefits Life Insurance | 2,213.00 | 0.00 | 2,213.00 | (24.00) | 2,237.00 | 0.00 | | |
| 6010.140 | Benefits FSA & PSA Admin and EAP Program | 2,395.00 | 0.00 | 2,395.00 | (26.00) | 2,421.00 | 0.00 | | |
| 6010.150 | Benefits Retirement Administration Fee | 2,499.00 | 0.00 | 2,499.00 | (28.00) | 2,527.00 | 0.00 | | |
| 6010.900 | Benefits OPEB contribution | 40,736.00 | 0.00 | 40,736.00 | 4,526.00 | 36,210.00 | 0.00 | | |
| <i>Account Total: PERS SVCS - Personnel Services</i> | | \$1,902,368.00 | \$19,467.00 | \$1,882,901.00 | \$211,735.00 | \$1,690,633.00 | \$1,202,059.97 | | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | | |
| 6100.010 | Administrative Expense Administrative Expenses | 3,408.00 | 0.00 | 3,408.00 | (59.00) | 3,467.00 | 771.60 | | |
| 6100.060 | Administrative Expense Books and Publications | 500.00 | 0.00 | 500.00 | 0.00 | 500.00 | 0.00 | | |
| 6100.100 | Administrative Expense Dues, Licenses & Subscriptions | 7,602.00 | 0.00 | 7,602.00 | 750.00 | 6,852.00 | 3,981.30 | | |
| 6100.165 | Administrative Expense Meeting Expense | 950.00 | 0.00 | 950.00 | 0.00 | 950.00 | 610.00 | | |
| 6100.190 | Administrative Expense Office Supplies | 5,000.00 | 0.00 | 5,000.00 | (2,000.00) | 7,000.00 | 3,209.37 | Decrease based on a 5 year trend. | |
| 6100.210 | Administrative Expense Paper | 2,500.00 | 0.00 | 2,500.00 | (500.00) | 3,000.00 | 1,596.38 | | |
| 6100.230 | Administrative Expense Postage & Freight | 500.00 | 0.00 | 500.00 | 0.00 | 500.00 | 173.63 | | |
| 6110.080 | Supplies & Equipment Computer Repairs & Supplies | 500.00 | 0.00 | 500.00 | 0.00 | 500.00 | 0.00 | | |
| 6110.090 | Supplies & Equipment Computers & Printers | 4,200.00 | 0.00 | 4,200.00 | 1,100.00 | 3,100.00 | 2,780.52 | Increase based on IT Computer replacement schedule | |
| 6110.245 | Supplies & Equipment Mobile Phones | 14,508.00 | 0.00 | 14,508.00 | 0.00 | 14,508.00 | 12,901.89 | | |
| 6110.280 | Supplies & Equipment Office Furniture | 4,050.00 | 0.00 | 4,050.00 | (2,350.00) | 6,400.00 | 1,190.00 | Decrease in office furniture based on department needs. New Bookshelves and chairs. | |

| 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 |
| 6130.010 | Equipment Maintenance Copier Lease | 12,052.00 | 0.00 | 12,052.00 | 0.00 | 12,052.00 | 11,305.89 | | |
| 6150.050 | Uniforms & Personal Equipment Uniforms | 1,100.00 | 0.00 | 1,100.00 | 100.00 | 1,000.00 | 350.37 | | |
| Account Total: SUPP & MAT - Supplies & Materials | | \$56,870.00 | \$0.00 | \$56,870.00 | (\$2,959.00) | \$59,829.00 | \$38,870.95 | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | |
| 6510.020 | Legal Services County Attorney Expenses | 11,212.00 | 0.00 | 11,212.00 | 4,247.00 | 6,965.00 | 8,920.51 | Increase in WestLaw costs and increase in conference costs. | |
| 6510.035 | Legal Services County Code Expenses | 8,000.00 | 0.00 | 8,000.00 | (3,500.00) | 11,500.00 | 10,547.11 | Decrease due to receiving code updates digital versus hard copies. | |
| 6510.050 | Legal Services Court Reporters | 600.00 | 0.00 | 600.00 | 0.00 | 600.00 | 295.00 | | |
| 6540.020 | Vehicle Operating Expenses Fuel - WC Fleet | 3,000.00 | 0.00 | 3,000.00 | 0.00 | 3,000.00 | 1,752.04 | | |
| 6540.030 | Vehicle Operating Expenses Vehicle Maintenance | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 1,665.38 | | |
| 6550.270 | Building Site Expenses Telephone | 1,680.00 | 0.00 | 1,680.00 | 120.00 | 1,560.00 | 1,637.87 | | |
| 6900.010 | Advertising Budget Advertisements | 4,500.00 | 0.00 | 4,500.00 | 0.00 | 4,500.00 | 1,754.98 | | |
| 6900.030 | Advertising Legislative Advertisements | 12,000.00 | 0.00 | 12,000.00 | (4,000.00) | 16,000.00 | 4,868.00 | Decrease to trend in previous years actuals. | |
| Account Total: MAINT & SVCS - Maintenance & Services | | \$41,992.00 | \$0.00 | \$41,992.00 | (\$3,133.00) | \$45,125.00 | \$31,440.89 | | |
| OTHR CHGS - Other Charges | | | | | | | | | |
| 7000.020 | Travel, Training & Expense Board Member Allowance | 21,000.00 | 0.00 | 21,000.00 | 0.00 | 21,000.00 | 19,250.00 | | |
| 7000.040 | Travel, Training & Expense Continuing Education/Certificati | 3,850.00 | 0.00 | 3,850.00 | 0.00 | 3,850.00 | 0.00 | | |
| 7000.100 | Travel, Training & Expense Meetings/Conferences/Shows | 42,801.00 | 0.00 | 42,801.00 | 4,134.00 | 38,667.00 | 25,331.65 | Increased training and costs of conferences. Two additional employees budgeted to go to conferences. | |
| 7000.115 | Travel, Training & Expense Mileage | 1,200.00 | 0.00 | 1,200.00 | 0.00 | 1,200.00 | 1,194.63 | | |
| Account Classification Total: OTHR CHGS - Other Charges | | \$68,851.00 | \$0.00 | \$68,851.00 | \$4,134.00 | \$64,717.00 | \$45,776.28 | | |
| INTFND CHGS - Interfund Charges | | | | | | | | | |
| 8010.110 | Interfund Water & Wastewater Enterprise Ch | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (81,452.02) | | |
| 8010.120 | Interfund Landfill Enterprise Charges | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (22,399.26) | | |
| Account Classification Total: INTFND CHGS - Interfund Charges | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | (\$103,851.28) | | |
| Expense Total: 1001 - County Commissioners | | \$2,070,081.00 | \$19,467.00 | \$2,050,614.00 | \$209,777.00 | \$1,860,304.00 | \$1,214,296.81 | | |

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: 1002 Circuit Court | | | | | | | | |
| PERS SVCS - Personnel Services | \$1,944,729.00 | \$18,053.00 | \$160,393.00 | 9% | \$1,926,676.00 | \$1,784,336.00 | \$1,183,783.26 | \$1,152,432.71 |
| SUPP & MAT - Supplies & Materials | \$263,696.00 | \$0.00 | (\$100,582.00) | -28% | \$263,696.00 | \$364,278.00 | \$237,541.34 | \$183,708.21 |
| MAINT & SVCS - Maintenance & Services | \$114,465.00 | \$0.00 | \$4,000.00 | 4% | \$114,465.00 | \$110,465.00 | \$93,534.80 | \$131,747.48 |
| OTHR CHGS - Other Charges | \$8,900.00 | \$0.00 | (\$1,500.00) | -14% | \$8,900.00 | \$10,400.00 | \$6,441.24 | \$7,502.65 |
| Department Total: Circuit Court | \$2,331,790.00 | \$18,053.00 | \$62,311.00 | 3% | \$2,313,737.00 | \$2,269,479.00 | \$1,521,300.64 | \$1,475,391.05 |

| 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 |
| REVENUES | | | | | | | | | |
| Department: 1002 - Circuit Court | | | | | | | | | |
| <i>CHG SVC - Charges for Services</i> | | | | | | | | | |
| 5070.700 | Sale of Publications & Copies Circuit Court | 450.00 | 0.00 | 450.00 | 200.00 | 250.00 | 825.00 | | |
| 5120 | Circuit Court Bar Library | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 0.00 | | |
| 5160 | Family Services Legal Fees Other | 500.00 | 0.00 | 500.00 | 0.00 | 500.00 | 2,825.00 | | |
| <i>Account Total: CHG SVC - Charges for Services</i> | | \$5,950.00 | \$0.00 | \$5,950.00 | \$200.00 | \$5,750.00 | \$3,650.00 | | |
| <i>INTGOV ST - Intergovernmental - State Revenues</i> | | | | | | | | | |
| 5704 | MD AOC Security Grant | 10,134.00 | 0.00 | 10,134.00 | (100,582.00) | 110,716.00 | 28,130.00 | Decrease in Security Grant Funding needs | |
| 5725 | Family Support Grant | 418,334.00 | 0.00 | 418,334.00 | 0.00 | 418,334.00 | 508,103.00 | | |
| 5757 | Trial Jury Reimbursement | 54,000.00 | 0.00 | 54,000.00 | 0.00 | 54,000.00 | 57,075.00 | | |
| 5760 | Drug Court Grant | 224,076.00 | 0.00 | 224,076.00 | 0.00 | 224,076.00 | 220,706.00 | | |
| <i>Account Classification Total: INTGOV ST - Intergovernmental - State Revenues</i> | | \$706,544.00 | \$0.00 | \$706,544.00 | (\$100,582.00) | \$807,126.00 | \$814,014.00 | | |
| Revenue Total: 1002 - Circuit Court | | \$712,494.00 | \$0.00 | \$712,494.00 | (\$100,382.00) | \$812,876.00 | \$817,664.00 | | |

| 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: 1002 - Circuit Court | | | | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | | | | |
| 6000.100 | Personnel Services Salaries | 1,329,787.00 | 0.00 | 1,329,787.00 | 100,190.00 | 1,229,597.00 | 1,183,783.26 | | |
| 6010.020 | Benefits Contingency | 522.00 | 0.00 | 522.00 | (16.00) | 538.00 | 0.00 | | |
| 6010.025 | Benefits Deferred Comp Match | 8,000.00 | 0.00 | 8,000.00 | 0.00 | 8,000.00 | 0.00 | | |
| 6010.030 | Benefits Hospitalization Insurance | 226,168.00 | 16,731.00 | 209,437.00 | 18,929.00 | 207,239.00 | 0.00 | | 8% increase in health insurance. |
| 6010.050 | Benefits Retirement | 176,596.00 | 0.00 | 176,596.00 | 29,413.00 | 147,183.00 | 0.00 | | |
| 6010.060 | Benefits Social Security Taxes | 101,729.00 | 0.00 | 101,729.00 | 7,702.00 | 94,027.00 | 0.00 | | |
| 6010.070 | Benefits Unemployment Insurance | 522.00 | 0.00 | 522.00 | (16.00) | 538.00 | 0.00 | | |
| 6010.090 | Benefits Workmans Compensation Ins | 27,478.00 | 1,322.00 | 26,156.00 | 8,788.00 | 18,690.00 | 0.00 | | Slight increase based on updated estimate. |
| 6010.120 | Benefits Long Term Disability | 1,959.00 | 0.00 | 1,959.00 | (59.00) | 2,018.00 | 0.00 | | |
| 6010.130 | Benefits Life Insurance | 2,220.00 | 0.00 | 2,220.00 | (67.00) | 2,287.00 | 0.00 | | |
| 6010.140 | Benefits FSA & PSA Admin and EAP Program | 2,403.00 | 0.00 | 2,403.00 | (72.00) | 2,475.00 | 0.00 | | |
| 6010.150 | Benefits Retirement Administration Fee | 2,508.00 | 0.00 | 2,508.00 | (75.00) | 2,583.00 | 0.00 | | |
| 6010.900 | Benefits OPEB contribution | 64,837.00 | 0.00 | 64,837.00 | (4,324.00) | 69,161.00 | 0.00 | | |
| <i>Account Total: PERS SVCS - Personnel Services</i> | | \$1,944,729.00 | \$18,053.00 | \$1,926,676.00 | \$160,393.00 | \$1,784,336.00 | \$1,183,783.26 | | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | | |
| 6100.010 | Administrative Expense Administrative Expenses | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 0.00 | | |
| 6100.060 | Administrative Expense Books and Publications | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 833.50 | | |
| 6100.080 | Administrative Expense Copier Supplies | 180.00 | 0.00 | 180.00 | 0.00 | 180.00 | 83.52 | | |
| 6100.100 | Administrative Expense Dues, Licenses & Subscriptions | 4,734.00 | 0.00 | 4,734.00 | 0.00 | 4,734.00 | 4,293.06 | | |
| 6100.110 | Administrative Expense Envelopes | 1,500.00 | 0.00 | 1,500.00 | 0.00 | 1,500.00 | 1,411.36 | | |
| 6100.150 | Administrative Expense Incentives & Events | 1,515.00 | 0.00 | 1,515.00 | 0.00 | 1,515.00 | 500.00 | | |
| 6100.190 | Administrative Expense Office Supplies | 7,500.00 | 0.00 | 7,500.00 | 0.00 | 7,500.00 | 5,552.72 | | |
| 6100.210 | Administrative Expense Paper | 2,500.00 | 0.00 | 2,500.00 | 0.00 | 2,500.00 | 2,454.83 | | |
| 6110.090 | Supplies & Equipment Computers & Printers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 900.00 | | |
| 6110.120 | Supplies & Equipment Equipment Rental | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 1,339.68 | | |
| 6110.170 | Supplies & Equipment Jury Expenses | 3,700.00 | 0.00 | 3,700.00 | 0.00 | 3,700.00 | 2,245.36 | | |
| 6110.245 | Supplies & Equipment Mobile Phones | 516.00 | 0.00 | 516.00 | 0.00 | 516.00 | 623.22 | | |
| 6110.270 | Supplies & Equipment Office Equipment Repairs | 300.00 | 0.00 | 300.00 | 0.00 | 300.00 | 322.50 | | |
| 6110.280 | Supplies & Equipment Office Furniture | 5,590.00 | 0.00 | 5,590.00 | 0.00 | 5,590.00 | 3,270.53 | | |

| 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 |
| 6110.290 | Supplies & Equipment Other Office Equipment | 810.00 | 0.00 | 810.00 | 0.00 | 810.00 | 1,637.03 | | |
| 6130.010 | Equipment Maintenance Copier Lease | 8,080.00 | 0.00 | 8,080.00 | 0.00 | 8,080.00 | 6,878.04 | | |
| 6130.070 | Equipment Maintenance Software Maintenance Agreements | 17,626.00 | 0.00 | 17,626.00 | 0.00 | 17,626.00 | 18,729.27 | | |
| 6150.050 | Uniforms & Personal Equipment Uniforms | 500.00 | 0.00 | 500.00 | 0.00 | 500.00 | 182.90 | | |
| 6160.040 | Grant Programs Court Security Grant | 10,134.00 | 0.00 | 10,134.00 | (100,582.00) | 110,716.00 | 65,105.93 | Major security upgrades included in FY25; less costly upgrades needed in FY26. | |
| 6160.060 | Grant Programs Drug Treatment Court | 67,396.00 | 0.00 | 67,396.00 | 0.00 | 67,396.00 | 22,579.84 | | |
| 6160.070 | Grant Programs Family Support Services | 126,115.00 | 0.00 | 126,115.00 | 0.00 | 126,115.00 | 98,598.05 | | |
| Account Total: SUPP & MAT - Supplies & Materials | | \$263,696.00 | \$0.00 | \$263,696.00 | (\$100,582.00) | \$364,278.00 | \$237,541.34 | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | |
| 6510.030 | Legal Services Court Appointed Attorneys | 12,000.00 | 0.00 | 12,000.00 | 4,000.00 | 8,000.00 | 9,125.00 | based on actual expenditures of FY24 and projected FY25 | |
| 6510.040 | Legal Services Court Library Levy | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 0.00 | | |
| 6510.050 | Legal Services Court Reporters | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 3,000.00 | | |
| 6510.055 | Legal Services Family Support Service - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,575.00 | | |
| 6510.080 | Legal Services Jury Per Diem | 92,000.00 | 0.00 | 92,000.00 | 0.00 | 92,000.00 | 76,450.00 | | |
| 6550.028 | Building Site Expenses Cable | 265.00 | 0.00 | 265.00 | 0.00 | 265.00 | 384.84 | | |
| 6550.270 | Building Site Expenses Telephone | 3,200.00 | 0.00 | 3,200.00 | 0.00 | 3,200.00 | 2,999.96 | | |
| Account Total: MAINT & SVCS - Maintenance & Services | | \$114,465.00 | \$0.00 | \$114,465.00 | \$4,000.00 | \$110,465.00 | \$93,534.80 | | |
| OTHR CHGS - Other Charges | | | | | | | | | |
| 7000.040 | Travel, Training & Expense Continuing Education/Certificati | 1,400.00 | 0.00 | 1,400.00 | 0.00 | 1,400.00 | 368.00 | | |
| 7000.100 | Travel, Training & Expense Meetings/Conferences/Shows | 6,000.00 | 0.00 | 6,000.00 | (1,500.00) | 7,500.00 | 5,100.49 | \$1,500 added last year for Magistrate training, reduced this year | |
| 7000.115 | Travel, Training & Expense Mileage | 1,500.00 | 0.00 | 1,500.00 | 0.00 | 1,500.00 | 972.75 | | |
| Account Classification Total: OTHR CHGS - Other Charges | | \$8,900.00 | \$0.00 | \$8,900.00 | (\$1,500.00) | \$10,400.00 | \$6,441.24 | | |
| Expense Total: 1002 - Circuit Court | | \$2,331,790.00 | \$18,053.00 | \$2,313,737.00 | \$62,311.00 | \$2,269,479.00 | \$1,521,300.64 | | |

| | | | | | | | | |
|-----------------------------------|-----------------------|-----------------------|--|----------------------------------|---------------------------|---------------------|--------------------|--------------------|
| | | 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: 1003 Orphan's Court | | | | | | | | |
| PERS SVCS - Personnel Services | \$72,637.58 | \$2,038.58 | \$1,837.58 | 3% | \$70,599.00 | \$70,800.00 | \$29,048.51 | \$25,154.01 |
| SUPP & MAT - Supplies & Materials | \$2,800.00 | \$0.00 | \$0.00 | 0% | \$2,800.00 | \$2,800.00 | \$0.00 | \$2,632.10 |
| OTHR CHGS - Other Charges | \$6,800.00 | \$0.00 | \$0.00 | 0% | \$6,800.00 | \$6,800.00 | \$4,858.66 | \$4,800.00 |
| Department Total: Orphan's Court | \$82,237.58 | \$2,038.58 | \$1,837.58 | 2% | \$80,199.00 | \$80,400.00 | \$33,907.17 | \$32,586.11 |

| 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: 1003 - Orphan's Court | | | | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | | | | |
| 6000.100 | Personnel Services Salaries | 28,501.00 | 0.00 | 28,501.00 | 0.00 | 28,501.00 | 29,048.51 | | |
| 6010.020 | Benefits Contingency | 11.00 | 0.00 | 11.00 | (1.00) | 12.00 | 0.00 | | |
| 6010.030 | Benefits Hospitalization Insurance | 27,179.58 | 2,010.58 | 25,169.00 | 2,010.58 | 25,169.00 | 0.00 | | 8% increase in health insurance. |
| 6010.050 | Benefits Retirement | 3,785.00 | 0.00 | 3,785.00 | 373.00 | 3,412.00 | 0.00 | | |
| 6010.060 | Benefits Social Security Taxes | 2,181.00 | 0.00 | 2,181.00 | 0.00 | 2,181.00 | 0.00 | | |
| 6010.070 | Benefits Unemployment Insurance | 11.00 | 0.00 | 11.00 | (1.00) | 12.00 | 0.00 | | |
| 6010.090 | Benefits Workmans Compensation Ins | 589.00 | 28.00 | 561.00 | 156.00 | 433.00 | 0.00 | | |
| 6010.120 | Benefits Long Term Disability | 42.00 | 0.00 | 42.00 | (5.00) | 47.00 | 0.00 | | |
| 6010.130 | Benefits Life Insurance | 48.00 | 0.00 | 48.00 | (5.00) | 53.00 | 0.00 | | |
| 6010.140 | Benefits FSA & PSA Admin and EAP Program | 52.00 | 0.00 | 52.00 | (5.00) | 57.00 | 0.00 | | |
| 6010.150 | Benefits Retirement Administration Fee | 54.00 | 0.00 | 54.00 | (6.00) | 60.00 | 0.00 | | |
| 6010.900 | Benefits OPEB contribution | 10,184.00 | 0.00 | 10,184.00 | (679.00) | 10,863.00 | 0.00 | | |
| <i>Account Total: PERS SVCS - Personnel Services</i> | | \$72,637.58 | \$2,038.58 | \$70,599.00 | \$1,837.58 | \$70,800.00 | \$29,048.51 | | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | | |
| 6100.060 | Administrative Expense Books and Publications | 2,700.00 | 0.00 | 2,700.00 | 0.00 | 2,700.00 | 0.00 | | |
| 6100.190 | Administrative Expense Office Supplies | 100.00 | 0.00 | 100.00 | 0.00 | 100.00 | 0.00 | | |
| <i>Account Total: SUPP & MAT - Supplies & Materials</i> | | \$2,800.00 | \$0.00 | \$2,800.00 | \$0.00 | \$2,800.00 | \$0.00 | | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | | |
| 7000.020 | Travel, Training & Expense Board Member Allowance | 4,800.00 | 0.00 | 4,800.00 | 0.00 | 4,800.00 | 4,399.89 | | |
| 7000.100 | Travel, Training & Expense Meetings/Conferences/Shows | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 458.77 | | |
| <i>Account Classification Total: OTHR CHGS - Other Charges</i> | | \$6,800.00 | \$0.00 | \$6,800.00 | \$0.00 | \$6,800.00 | \$4,858.66 | | |
| Expense Total: 1003 - Orphan's Court | | \$82,237.58 | \$2,038.58 | \$80,199.00 | \$1,837.58 | \$80,400.00 | \$33,907.17 | | |

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: 1004 State's Attorney | | | | | | | | |
| PERS SVCS - Personnel Services | \$4,518,165.07 | \$74,313.07 | (\$74,461.93) | -2% | \$4,443,852.00 | \$4,592,627.00 | \$3,051,274.88 | \$2,366,005.08 |
| SUPP & MAT - Supplies & Materials | \$114,964.00 | \$0.00 | \$1,017.00 | 1% | \$114,964.00 | \$113,947.00 | \$97,419.95 | \$316,276.46 |
| MAINT & SVCS - Maintenance & Services | \$24,250.00 | \$0.00 | \$0.00 | 0% | \$24,250.00 | \$24,250.00 | \$16,548.00 | \$19,848.00 |
| OTHR CHGS - Other Charges | \$26,755.00 | \$0.00 | \$2,405.00 | 10% | \$26,755.00 | \$24,350.00 | \$16,924.97 | \$21,677.45 |
| CAP EQ - Capital Equipment | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$39,475.00 | \$0.00 |
| Department Total: State's Attorney | \$4,684,134.07 | \$74,313.07 | \$ (71,039.93) | -1% | \$4,609,821.00 | \$4,755,174.00 | \$3,221,642.80 | \$2,723,806.99 |

| 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 |
| REVENUES | | | | | | | | | |
| Department: 1004 - State's Attorney | | | | | | | | | |
| <i>CHG SVC - Charges for Services</i> | | | | | | | | | |
| 5155 | CommunityService Fees | 70,000.00 | 0.00 | 70,000.00 | 0.00 | 70,000.00 | 70,515.00 | | |
| <i>Account Total: CHG SVC - Charges for Services</i> | | \$70,000.00 | \$0.00 | \$70,000.00 | \$0.00 | \$70,000.00 | \$70,515.00 | | |
| <i>INTGOV ST - Intergovernmental - Federal Revenues</i> | | | | | | | | | |
| 5774 | Grant Programs - St Atty Federal | 0 | 0.00 | 0.00 | (494,294.00) | 494,294.00 | 512,921.00 | Grant Funding Ended in FY25 | |
| <i>Account Classification Total: INTGOV ST - Intergovernmental - Federal Revenues</i> | | \$0.00 | \$0.00 | \$0.00 | (\$494,294.00) | \$494,294.00 | \$512,921.00 | | |
| <i>INTGOV ST - Intergovernmental - State Revenues</i> | | | | | | | | | |
| 5712 | GOCCP Grant | 46,000.00 | 0.00 | 46,000.00 | (4,000.00) | 50,000.00 | 109,713.00 | MCIN grant funding award reduced by GOCCP in FY 25. | |
| <i>Account Classification Total: INTGOV ST - Intergovernmental - State Revenues</i> | | \$46,000.00 | \$0.00 | \$46,000.00 | (\$4,000.00) | \$50,000.00 | \$109,713.00 | | |
| Revenue Total: 1004 - State's Attorney | | \$116,000.00 | \$0.00 | \$116,000.00 | (\$498,294.00) | \$614,294.00 | \$693,149.00 | | |

| 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: 1004 - State's Attorney | | | | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | | | | |
| 6000.100 | Personnel Services Salaries | 3,208,610.40 | (5,852.60) | 3,214,463.00 | (159,166.60) | 3,367,777.00 | 3,006,187.92 | | Decrease based on current FY position changes/new hire pay difference. |
| 6000.400 | Personnel Services Overtime Pay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 45,086.96 | | |
| 6010.020 | Benefits Contingency | 1,263.00 | 0.00 | 1,263.00 | (213.00) | 1,476.00 | 0.00 | | |
| 6010.025 | Benefits Deferred Comp Match | 20,000.00 | 0.00 | 20,000.00 | 0.00 | 20,000.00 | 0.00 | | |
| 6010.030 | Benefits Hospitalization Insurance | 404,868.38 | 77,418.38 | 327,450.00 | 70,779.38 | 334,089.00 | 0.00 | | 8% increase in health insurance. |
| 6010.050 | Benefits Retirement | 426,881.00 | 0.00 | 426,881.00 | 23,758.00 | 403,123.00 | 0.00 | | |
| 6010.060 | Benefits Social Security Taxes | 244,678.29 | (447.71) | 245,126.00 | 16,253.29 | 228,425.00 | 0.00 | | |
| 6010.070 | Benefits Unemployment Insurance | 1,261.00 | 0.00 | 1,261.00 | (215.00) | 1,476.00 | 0.00 | | |
| 6010.090 | Benefits Workmans Compensation Ins | 66,422.00 | 3,195.00 | 63,227.00 | 15,164.00 | 51,258.00 | 0.00 | | Slight increase due to updated quote increase. |
| 6010.120 | Benefits Long Term Disability | 4,736.00 | 0.00 | 4,736.00 | (798.00) | 5,534.00 | 0.00 | | |
| 6010.130 | Benefits Life Insurance | 5,367.00 | 0.00 | 5,367.00 | (905.00) | 6,272.00 | 0.00 | | |
| 6010.140 | Benefits FSA & PSA Admin and EAP Program | 5,809.00 | 0.00 | 5,809.00 | (980.00) | 6,789.00 | 0.00 | | |
| 6010.150 | Benefits Retirement Administration Fee | 6,062.00 | 0.00 | 6,062.00 | (1,022.00) | 7,084.00 | 0.00 | | |
| 6010.900 | Benefits OPEB contribution | 122,207.00 | 0.00 | 122,207.00 | (37,117.00) | 159,324.00 | 0.00 | | |
| <i>Account Total: PERS SVCS - Personnel Services</i> | | <i>\$4,518,165.07</i> | <i>\$74,313.07</i> | <i>\$4,443,852.00</i> | <i>(\$74,461.93)</i> | <i>\$4,592,627.00</i> | <i>\$3,051,274.88</i> | | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | | |
| 6100.010 | Administrative Expense Administrative Expenses | 4,000.00 | 0.00 | 4,000.00 | 0.00 | 4,000.00 | 2,920.21 | | |
| 6100.100 | Administrative Expense Dues, Licenses & Subscriptions | 7,900.00 | 0.00 | 7,900.00 | (1,149.00) | 9,049.00 | 8,469.35 | decrease in number of attorney positions | |
| 6100.160 | Administrative Expense Legal Books & Publications | 1,485.00 | 0.00 | 1,485.00 | (1,580.00) | 3,065.00 | 2,119.32 | decrease due to use of electronic resources | |
| 6100.190 | Administrative Expense Office Supplies | 9,100.00 | 0.00 | 9,100.00 | 100.00 | 9,000.00 | 6,035.14 | | |
| 6110.090 | Supplies & Equipment Computers & Printers | 6,720.00 | 0.00 | 6,720.00 | 2,620.00 | 4,100.00 | 2,000.55 | more staff using laptops vs. desktops | |
| 6110.245 | Supplies & Equipment Mobile Phones | 12,480.00 | 0.00 | 12,480.00 | 0.00 | 12,480.00 | 13,198.92 | | |
| 6110.280 | Supplies & Equipment Office Furniture | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 379.57 | | |
| 6110.290 | Supplies & Equipment Other Office Equipment | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 1,062.06 | | |
| 6110.390 | Supplies & Equipment Small Equipment | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 1,021.60 | | |
| 6130.010 | Equipment Maintenance Copier Lease | 8,004.00 | 0.00 | 8,004.00 | (2,016.00) | 10,020.00 | 10,810.05 | decreased usage due to case management | |
| 6130.070 | Equipment Maintenance Software Maintenance Agreements | 58,471.00 | 0.00 | 58,471.00 | 4,000.00 | 54,471.00 | 32,870.00 | increase in maintenance fees | |

| 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 |
| 6150.050 | Uniforms & Personal Equipment Uniforms | 804.00 | 0.00 | 804.00 | (958.00) | 1,762.00 | 647.88 | one-time equipment purchase completed in FY25 | |
| 6160.075 | Grant Programs Federal Funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 15,885.30 | | |
| <i>Account Total: SUPP & MAT - Supplies & Materials</i> | | \$114,964.00 | \$0.00 | \$114,964.00 | \$1,017.00 | \$113,947.00 | \$97,419.95 | | |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | | |
| 6510.090 | Legal Services Prosecution Expenses | 2,500.00 | 0.00 | 2,500.00 | 0.00 | 2,500.00 | 648.64 | | |
| 6510.105 | Legal Services Appeal Expenses | 2,700.00 | 0.00 | 2,700.00 | 0.00 | 2,700.00 | 1,607.02 | | |
| 6510.110 | Legal Services Transcripts | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 4,041.80 | | |
| 6540.020 | Vehicle Operating Expenses Fuel - WC Fleet | 8,000.00 | 0.00 | 8,000.00 | 0.00 | 8,000.00 | 5,582.31 | | |
| 6540.030 | Vehicle Operating Expenses Vehicle Maintenance | 3,000.00 | 0.00 | 3,000.00 | 0.00 | 3,000.00 | 1,814.81 | | |
| 6540.040 | Vehicle Operating Expenses Vehicle Registration | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100.00 | | |
| 6550.028 | Building Site Expenses Cable | 1,550.00 | 0.00 | 1,550.00 | 0.00 | 1,550.00 | 1,492.99 | | |
| 6550.270 | Building Site Expenses Telephone | 1,500.00 | 0.00 | 1,500.00 | 0.00 | 1,500.00 | 1,260.43 | | |
| <i>Account Total: MAINT & SVCS - Maintenance & Services</i> | | \$24,250.00 | \$0.00 | \$24,250.00 | \$0.00 | \$24,250.00 | \$16,548.00 | | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | | |
| 7000.080 | Travel, Training & Expense Extradition Expense | 14,000.00 | 0.00 | 14,000.00 | 0.00 | 14,000.00 | 3,742.05 | | |
| 7000.100 | Travel, Training & Expense Meetings/Conferences/Shows | 12,755.00 | 0.00 | 12,755.00 | 2,405.00 | 10,350.00 | 11,799.44 | additional trainings to maintain certifications | |
| 7000.115 | Travel, Training & Expense Mileage | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 464.33 | | |
| 7000.130 | Travel, Training & Expense Witness Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 919.15 | | |
| <i>Account Classification Total: OTHR CHGS - Other Charges</i> | | \$26,755.00 | \$0.00 | \$26,755.00 | \$2,405.00 | \$24,350.00 | \$16,924.97 | | |
| <i>CAP EQ - Capital Equipment</i> | | | | | | | | | |
| 9010.010 | Capital Equipment New Vehicles | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 39,475.00 | | |
| <i>Account Classification Total: CAP EQ - Capital Equipment</i> | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$39,475.00 | | |
| Expenses Total: 1004 - State's Attorney | | \$4,684,134.07 | \$74,313.07 | \$4,609,821.00 | (\$71,039.93) | \$4,755,174.00 | \$3,221,642.80 | | |

Worcester County

FY2026 Budget Request by Category

| | 2026 Committee Review | Committee Adjustments | Overall FY26 Committee Variance \$ vs FY25 Adopted | Overall FY26 Committee Variance % | 2026 Department Requested | 2025 Adopted Budget | 2024 Actual Amount | 2023 Actual Amount |
|---|-----------------------|-----------------------|--|-----------------------------------|---------------------------|---------------------|---------------------|---------------------|
| Department: 1005 Treasurer's Office | | | | | | | | |
| PERS SVCS - Personnel Services | 1,741,587.00 | 8,342.00 | 64,200.00 | 4% | 1,733,245.00 | 1,677,387.00 | 1,528,179.04 | 1,410,215.15 |
| SUPP & MAT - Supplies & Materials | 193,610.00 | 0.00 | 9,455.00 | 5% | 193,610.00 | 184,155.00 | 166,257.98 | 164,107.83 |
| MAINT & SVCS - Maintenance & Services | 2,940.00 | 0.00 | 40.00 | 1% | 2,940.00 | 2,900.00 | 7,109.58 | 1,342.91 |
| OTHR CHGS - Other Charges | 16,225.00 | 0.00 | (1,325.00) | -8% | 16,225.00 | 17,550.00 | 9,033.03 | 3,391.85 |
| INTFND CHGS - Interfund Charges | 0.00 | 0.00 | 0.00 | 0% | 0.00 | 0.00 | (262,094.98) | (261,705.50) |
| CAP EQ - Capital Equipment | 0.00 | 0.00 | 0.00 | 0% | 0.00 | 0.00 | 0.00 | 0.00 |
| Department Total: Treasurer's Office | 1,954,362.00 | 8,342.00 | 72,370.00 | 4% | 1,946,020.00 | 1,881,992.00 | 1,448,484.65 | 1,317,352.24 |

| 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 |
| REVENUES | | | | | | | | | |
| Department: 1005 - Treasurer's Office | | | | | | | | | |
| <i>PROP TAX - Property Taxes</i> | | | | | | | | | |
| 4000 | Full Year Real Property Taxes | 190,015,176.00 | 293,933.00 | 189,721,243.00 | 20,440,635.00 | 169,574,541.00 | 152,260,586.00 | | Increase based on March 31st SDAT Update. |
| 4010 | Personal Property Taxes | 174,356.00 | 30,705.00 | 143,651.00 | (126,675.00) | 301,031.00 | 151,464.00 | | Increase based on March 31st SDAT Update. |
| 4020 | Corporation Property Taxes | 4,953,759.00 | 872,409.00 | 4,081,350.00 | 1,241,040.00 | 3,712,719.00 | 4,344,425.00 | | Increase based on March 31st SDAT Update. |
| 4030 | Railroad & Utility Property Tax | 5,024,624.00 | (95,654.00) | 5,120,278.00 | (8,090.00) | 5,032,714.00 | 4,927,319.00 | | Decrease based on March 31st SDAT Update. |
| 4035 | Railroad Real Property | 2,527.00 | 245.00 | 2,282.00 | 271.00 | 2,256.00 | 24,221.00 | | Increase based on March 31st SDAT Update. |
| 4040 | Half Year Real Property Taxes | 232,375.00 | (200.00) | 232,575.00 | 42,250.00 | 190,125.00 | 268,663.00 | | Decrease based on March 31st SDAT Update. |
| 4050 | Tax Additions & Abatements | (208,200.00) | 0.00 | (208,200.00) | 0.00 | (208,200.00) | (198,937.00) | | |
| 4060 | Interest on Delinquent Taxes | 800,000.00 | 0.00 | 800,000.00 | 50,000.00 | 750,000.00 | 789,241.00 | | |
| 4070 | Discounts Allowed on Taxes | (550,000.00) | 0.00 | (550,000.00) | (50,000.00) | (500,000.00) | (506,305.00) | | |
| 4080 | Tax Credits For Assessment I | (7,291,082.00) | 4,335.00 | (7,295,417.00) | (2,472,419.00) | (4,818,663.00) | (2,951,307.00) | | Increase based on March 31st SDAT Update. |
| <i>Account Classification Total: PROP TAX - Property Taxes</i> | | \$193,153,535.00 | \$1,105,773.00 | \$192,047,762.00 | \$19,117,012.00 | \$174,036,523.00 | \$159,109,370.00 | | |
| <i>OTHER TAX - Other Taxes</i> | | | | | | | | | |
| 4210 | Recordation Taxes | 9,450,000.00 | 0.00 | 9,450,000.00 | 725,000.00 | 8,725,000.00 | 9,188,870.00 | | |
| 4340 | Transfer Tax | 6,000,000.00 | 0.00 | 6,000,000.00 | 500,000.00 | 5,500,000.00 | 6,141,189.00 | | |
| <i>Account Classification Total: OTHER TAX - Other Taxes</i> | | \$15,450,000.00 | \$0.00 | \$15,450,000.00 | \$1,225,000.00 | \$14,225,000.00 | \$15,330,059.00 | | |
| <i>INT/PEN - Interest & Penalties</i> | | | | | | | | | |
| 4700 | Interest On Investments | 5,000,000.00 | 0.00 | 5,000,000.00 | (1,000,000.00) | 6,000,000.00 | 7,667,747.00 | | |
| <i>Account Total: INT/PEN - Interest & Penalties</i> | | \$5,000,000.00 | \$0.00 | \$5,000,000.00 | (\$1,000,000.00) | \$6,000,000.00 | \$7,667,747.00 | | |
| <i>MISC - Miscellaneous</i> | | | | | | | | | |
| 4875 | Tax Sale Revenue | 17,500.00 | 0.00 | 17,500.00 | 4,000.00 | 13,500.00 | 22,159.00 | | |
| <i>Account Classification Total: MISC - Miscellaneous</i> | | \$17,500.00 | \$0.00 | \$17,500.00 | \$4,000.00 | \$13,500.00 | \$22,159.00 | | |
| Revenue Total: 010 - Treasurer's Office | | \$213,621,035.00 | \$1,105,773.00 | \$212,515,262.00 | \$19,346,012.00 | \$194,275,023.00 | \$182,129,335.00 | | |

| 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: 1005 - Treasurer's Office | | | | | | | | | |
| Location: 010 - Treasurer's Office | | | | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | | | | |
| 6000.100 | Personnel Services Salaries | 1,210,772.00 | (17,251.00) | 1,228,023.00 | 32,099.00 | 1,178,673.00 | 1,156,762.05 | | Decrease based on current fiscal year position retirement/new hire pay difference. |
| 6000.400 | Personnel Services Overtime Pay | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 0.00 | | |
| 6010.020 | Benefits Contingency | 482.00 | 0.00 | 482.00 | (34.00) | 516.00 | 0.00 | | |
| 6010.025 | Benefits Deferred Comp Match | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 10,000.00 | 0.00 | | |
| 6010.030 | Benefits Hospitalization Insurance | 163,047.00 | 23,735.00 | 139,312.00 | 2,862.00 | 160,185.00 | 0.00 | | 8% increase in health insurance. |
| 6010.050 | Benefits Retirement | 163,081.00 | 0.00 | 163,081.00 | 21,994.00 | 141,087.00 | 0.00 | | |
| 6010.060 | Benefits Social Security Taxes | 92,777.00 | 638.00 | 92,139.00 | 4,781.00 | 87,996.00 | 0.00 | | |
| 6010.070 | Benefits Unemployment Insurance | 482.00 | 0.00 | 482.00 | (34.00) | 516.00 | 0.00 | | |
| 6010.090 | Benefits Workmans Compensation Ins | 25,375.00 | 1,220.00 | 24,155.00 | 7,459.00 | 17,916.00 | 0.00 | | Slight increase due to updated quote. |
| 6010.120 | Benefits Long Term Disability | 1,809.00 | 0.00 | 1,809.00 | (125.00) | 1,934.00 | 0.00 | | |
| 6010.130 | Benefits Life Insurance | 2,050.00 | 0.00 | 2,050.00 | (142.00) | 2,192.00 | 0.00 | | |
| 6010.140 | Benefits FSA & PSA Admin and EAP Program | 2,219.00 | 0.00 | 2,219.00 | (154.00) | 2,373.00 | 0.00 | | |
| 6010.150 | Benefits Retirement Administration Fee | 2,316.00 | 0.00 | 2,316.00 | (160.00) | 2,476.00 | 0.00 | | |
| 6010.900 | Benefits OPEB contribution | 65,177.00 | 0.00 | 65,177.00 | (4,346.00) | 69,523.00 | 0.00 | | |
| <i>Account Total: PERS SVCS - Personnel Services</i> | | \$1,741,587.00 | \$8,342.00 | \$1,733,245.00 | \$64,200.00 | \$1,677,387.00 | \$1,156,762.05 | | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | | |
| 6100.010 | Administrative Expense Administrative Expenses | 1,100.00 | 0.00 | 1,100.00 | 1,100.00 | 0.00 | 0.00 | Based on historical trend and moving Payargo processing fees to this GL account from Office Supplies. | |
| 6100.055 | Administrative Expense Bond | 3,000.00 | 0.00 | 3,000.00 | 0.00 | 3,000.00 | 2,750.00 | | |
| 6100.060 | Administrative Expense Books and Publications | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 1,483.50 | | |
| 6100.100 | Administrative Expense Dues, Licenses & Subscriptions | 4,400.00 | 0.00 | 4,400.00 | 475.00 | 3,925.00 | 2,574.38 | | |
| 6100.110 | Administrative Expense Envelopes | 3,500.00 | 0.00 | 3,500.00 | 0.00 | 3,500.00 | 6,167.11 | | |
| 6100.130 | Administrative Expense Food Tax Bills & Envelopes | 250.00 | 0.00 | 250.00 | (150.00) | 400.00 | 0.00 | | |
| 6100.190 | Administrative Expense Office Supplies | 9,350.00 | 0.00 | 9,350.00 | (50.00) | 9,400.00 | 8,696.80 | | |
| 6100.210 | Administrative Expense Paper | 2,500.00 | 0.00 | 2,500.00 | 0.00 | 2,500.00 | 1,894.80 | | |
| 6100.220 | Administrative Expense Payroll Checks & Forms | 2,000.00 | 0.00 | 2,000.00 | (1,500.00) | 3,500.00 | 2,927.27 | Based on historical trends | |
| 6100.230 | Administrative Expense Postage & Freight | 100.00 | 0.00 | 100.00 | 0.00 | 100.00 | 83.20 | | |
| 6100.250 | Administrative Expense Room Tax Bills & Envelopes | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 394.31 | | |

| 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 |
| 6100.260 | Administrative Expense Tax Bills & Envelopes | 23,500.00 | 0.00 | 23,500.00 | 2,500.00 | 21,000.00 | 20,682.55 | The cost of tax bills and envelopes has increased in recent years. Estimated a 5% increase from FY25 actuals. | |
| 6110.090 | Supplies & Equipment Computers & Printers | 7,880.00 | 0.00 | 7,880.00 | 1,240.00 | 6,640.00 | 3,149.43 | Replace additional laptops/computers per IT | |
| 6110.245 | Supplies & Equipment Mobile Phones | 3,420.00 | 0.00 | 3,420.00 | (180.00) | 3,600.00 | 3,438.78 | | |
| 6110.270 | Supplies & Equipment Office Equipment Repairs | 300.00 | 0.00 | 300.00 | 0.00 | 300.00 | 0.00 | | |
| 6110.280 | Supplies & Equipment Office Furniture | 1,750.00 | 0.00 | 1,750.00 | (850.00) | 2,600.00 | 819.99 | | |
| 6110.290 | Supplies & Equipment Other Office Equipment | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 0.00 | | |
| 6130.010 | Equipment Maintenance Copier Lease | 6,060.00 | 0.00 | 6,060.00 | 2,820.00 | 3,240.00 | 3,073.43 | Requesting a new leased check printer & add an additional copier/printer in June 2024 that was not budgeted for in FY25 | |
| 6130.020 | Equipment Maintenance Equipment Annual Maint Contr. | 119,500.00 | 0.00 | 119,500.00 | 4,450.00 | 115,050.00 | 107,395.43 | Budgeted for a 6% increase for MUNIS from the FY25 Actuals | |
| 6150.050 | Uniforms & Personal Equipment Uniforms | 1,000.00 | 0.00 | 1,000.00 | (400.00) | 1,400.00 | 0.00 | | |
| Account Total: SUPP & MAT - Supplies & Materials | | \$193,610.00 | \$0.00 | \$193,610.00 | \$9,455.00 | \$184,155.00 | \$165,530.98 | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | |
| 6530.110 | Consulting Services Programming | 1,500.00 | 0.00 | 1,500.00 | 0.00 | 1,500.00 | 5,596.22 | | |
| 6550.270 | Building Site Expenses Telephone | 1,440.00 | 0.00 | 1,440.00 | 40.00 | 1,400.00 | 1,513.36 | | |
| Account Total: MAINT & SVCS - Maintenance & Services | | \$2,940.00 | \$0.00 | \$2,940.00 | \$40.00 | \$2,900.00 | \$7,109.58 | | |
| OTHR CHGS - Other Charges | | | | | | | | | |
| 7000.040 | Travel, Training & Expense Continuing Education/Certificati | 6,000.00 | 0.00 | 6,000.00 | (1,000.00) | 7,000.00 | 3,680.26 | Budgeted for 1 employee to attend the GFOA Annual Conference in Chicago. | |
| 7000.060 | Travel, Training & Expense Educational Training | 3,000.00 | 0.00 | 3,000.00 | (1,200.00) | 4,200.00 | 0.00 | Removed the GFOA Certified Public Finance Officer Program was a one time expense in FY25 | |
| 7000.100 | Travel, Training & Expense Meetings/Conferences/Shows | 5,025.00 | 0.00 | 5,025.00 | 675.00 | 4,350.00 | 2,054.74 | | |
| 7000.115 | Travel, Training & Expense Mileage | 2,200.00 | 0.00 | 2,200.00 | 200.00 | 2,000.00 | 751.70 | | |
| Account Total: OTHR CHGS - Other Charges | | \$16,225.00 | \$0.00 | \$16,225.00 | (\$1,325.00) | \$17,550.00 | \$6,486.70 | | |
| INTFND CHGS - Interfund Charges | | | | | | | | | |
| 8010.110 | Interfund Water & Wastewater Enterprise Ch | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (215,218.08) | | |
| 8010.120 | Interfund Landfill Enterprise Charges | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (34,737.76) | | |
| Account Total: INTFND CHGS - Interfund Charges | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | (\$249,955.84) | | |
| Expense Total: 010 - Treasurer's Office | | \$1,954,362.00 | \$8,342.00 | \$1,946,020.00 | \$72,370.00 | \$1,881,992.00 | \$1,085,933.47 | | |

| | | | | | | | | |
|---------------------------------------|-----------------------|-----------------------|--|----------------------------------|---------------------------|---------------------|--------------------|--------------------|
| | | 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: 1006 Elections Office | | | | | | | | |
| PERS SVCS - Personnel Services | \$809,631.00 | \$132.00 | \$148,780.00 | 23% | \$809,499.00 | \$660,851.00 | \$600,830.55 | \$576,011.94 |
| SUPP & MAT - Supplies & Materials | \$609,255.00 | \$0.00 | (\$60,756.00) | -9% | \$609,255.00 | \$670,011.00 | \$382,877.09 | \$349,804.02 |
| MAINT & SVCS - Maintenance & Services | \$171,768.00 | \$0.00 | \$18,881.00 | 12% | \$171,768.00 | \$152,887.00 | \$135,244.23 | \$168,517.30 |
| OTHR CHGS - Other Charges | \$16,610.00 | \$0.00 | \$1,379.00 | 9% | \$16,610.00 | \$15,231.00 | \$19,139.50 | \$10,467.59 |
| CAP EQ - Capital Equipment | \$0.00 | \$0.00 | \$0.00 | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Department Total: Elections Office | \$1,607,264.00 | \$132.00 | \$108,284.00 | 7% | \$1,607,132.00 | \$1,498,980.00 | \$1,138,091.37 | \$1,104,800.85 |

| 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 |
| REVENUES | | | | | | | | | |
| Department: 1006 - Elections Office | | | | | | | | | |
| CHG SVC - Charges for Services | | | | | | | | | |
| 5070.600 | Sale of Publications & Copies Elections | 400.00 | 0.00 | 400.00 | 0.00 | 400.00 | 517.00 | | |
| 5142 | Election Filing Fee | 350.00 | 0.00 | 350.00 | 225.00 | 125.00 | 0.00 | | |
| Account Total: CHG SVC - Charges for Services | | \$750.00 | \$0.00 | \$750.00 | \$225.00 | \$525.00 | \$517.00 | | |
| MISC - Miscellaneous | | | | | | | | | |
| 4260.030 | Rents/State Revenue Elections | 14,229.00 | 0.00 | 14,229.00 | 0.00 | 14,229.00 | 0.00 | | |
| Account Classification Total: MISC - Miscellaneous | | \$14,229.00 | \$0.00 | \$14,229.00 | \$0.00 | \$14,229.00 | \$0.00 | | |
| Revenue Total: 1006 - Elections Office | | \$14,979.00 | \$0.00 | \$14,979.00 | \$225.00 | \$14,754.00 | \$517.00 | | |

| 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: 1006 - Elections Office | | | | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | | | | |
| 6000.100 | Personnel Services Salaries | 131,900.00 | 0.00 | 131,900.00 | 115,350.00 | 16,550.00 | 15,304.03 | | |
| 6000.500 | Personnel Services State Employee Salary & Benefit | 668,350.00 | 0.00 | 668,350.00 | 25,708.00 | 642,642.00 | 585,526.52 | | |
| 6010.020 | Benefits Contingency | 52.00 | 0.00 | 52.00 | 45.00 | 7.00 | 0.00 | | |
| 6010.060 | Benefits Social Security Taxes | 5,650.00 | 0.00 | 5,650.00 | 4,383.00 | 1,267.00 | 0.00 | | |
| 6010.070 | Benefits Unemployment Insurance | 52.00 | 0.00 | 52.00 | 45.00 | 7.00 | 0.00 | | |
| 6010.090 | Benefits Workmans Compensation Ins | 2,726.00 | 132.00 | 2,594.00 | 2,474.00 | 252.00 | 0.00 | | |
| 6010.120 | Benefits Long Term Disability | 194.00 | 0.00 | 194.00 | 167.00 | 27.00 | 0.00 | | |
| 6010.130 | Benefits Life Insurance | 220.00 | 0.00 | 220.00 | 189.00 | 31.00 | 0.00 | | |
| 6010.140 | Benefits FSA & PSA Admin and EAP Program | 238.00 | 0.00 | 238.00 | 205.00 | 33.00 | 0.00 | | |
| 6010.150 | Benefits Retirement Administration Fee | 249.00 | 0.00 | 249.00 | 214.00 | 35.00 | 0.00 | | |
| <i>Account Total: PERS SVCS - Personnel Services</i> | | \$809,631.00 | \$132.00 | \$809,499.00 | \$148,780.00 | \$660,851.00 | \$600,830.55 | | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | | |
| 6100.100 | Administrative Expense Dues, Licenses & Subscriptions | 630.00 | 0.00 | 630.00 | 0.00 | 630.00 | 480.65 | | |
| 6100.110 | Administrative Expense Envelopes | 1,400.00 | 0.00 | 1,400.00 | 200.00 | 1,200.00 | 924.00 | | |
| 6100.180 | Administrative Expense National Voter Regis Postcards | 792.00 | 0.00 | 792.00 | 28.00 | 764.00 | 136.00 | | |
| 6100.190 | Administrative Expense Office Supplies | 20,000.00 | 0.00 | 20,000.00 | 9,000.00 | 11,000.00 | 10,471.86 | Additional items needed because of redistricting and 2026 elections | |
| 6100.210 | Administrative Expense Paper | 2,000.00 | 0.00 | 2,000.00 | 500.00 | 1,500.00 | 629.82 | | |
| 6110.090 | Supplies & Equipment Computers & Printers | 6,877.00 | 0.00 | 6,877.00 | 420.00 | 6,457.00 | 4,984.19 | | |
| 6110.245 | Supplies & Equipment Mobile Phones | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 1,041.65 | | |
| 6110.280 | Supplies & Equipment Office Furniture | 2,000.00 | 0.00 | 2,000.00 | (7,000.00) | 9,000.00 | 0.00 | Requesting one replacement desk | |
| 6110.440 | Supplies & Equipment Voting Machines | 298,471.00 | 0.00 | 298,471.00 | (29,374.00) | 327,845.00 | 101,479.31 | Requesting fewer poll book replacements and voting machine accessories | |
| 6120.010 | Voting Machine & Poll Expenses Absentee Ballot Expenses | 89,300.00 | 0.00 | 89,300.00 | 45,900.00 | 43,400.00 | 9,239.72 | Requesting ballot drop box stand-alone cameras | |
| 6120.020 | Voting Machine & Poll Expenses Ballot Expenses | 750.00 | 0.00 | 750.00 | 0.00 | 750.00 | 0.00 | | |
| 6120.040 | Voting Machine & Poll Expenses Election Board Member Mileage | 3,800.00 | 0.00 | 3,800.00 | 0.00 | 3,800.00 | 905.53 | | |
| 6120.050 | Voting Machine & Poll Expenses Election Cell Phone | 1,750.00 | 0.00 | 1,750.00 | 250.00 | 1,500.00 | 1,675.00 | | |

| 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 |
| 6120.060 | Voting Machine & Poll Expenses Election Judge Expense | 84,125.00 | 0.00 | 84,125.00 | (92,625.00) | 176,750.00 | 181,434.37 | Judges pay was moved to personnel salaries 100.1006.6000.100 | |
| 6120.070 | Voting Machine & Poll Expenses Election Judge Training Material | 10,500.00 | 0.00 | 10,500.00 | 500.00 | 10,000.00 | 21,971.00 | | |
| 6120.080 | Voting Machine & Poll Expenses Poll Rent & School Expense | 2,800.00 | 0.00 | 2,800.00 | 0.00 | 2,800.00 | 2,450.00 | | |
| 6120.090 | Voting Machine & Poll Expenses Specimen Ballot Expense | 42,000.00 | 0.00 | 42,000.00 | 18,000.00 | 24,000.00 | 33,414.39 | Increase in postage and number of specimen ballots to be mailed | |
| 6120.095 | Voting Machine & Poll Expenses State Allocation County Share | 19,104.00 | 0.00 | 19,104.00 | (8,055.00) | 27,159.00 | 1,899.57 | Decrease in state call center costs | |
| 6120.110 | Voting Machine & Poll Expenses Voter Notification Cards | 4,000.00 | 0.00 | 4,000.00 | 500.00 | 3,500.00 | 2,625.00 | | |
| 6120.120 | Voting Machine & Poll Expenses Voting Machine Supplies | 10,800.00 | 0.00 | 10,800.00 | 1,000.00 | 9,800.00 | 1,645.95 | Increase in printing paper ballots and advertising & PR | |
| 6130.010 | Equipment Maintenance Copier Lease | 1,627.00 | 0.00 | 1,627.00 | 0.00 | 1,627.00 | 1,411.08 | | |
| 6130.070 | Equipment Maintenance Software Maintenance Agreements | 2,760.00 | 0.00 | 2,760.00 | 0.00 | 2,760.00 | 3,630.52 | | |
| 6130.100 | Equipment Maintenance Other Equipment Lease | 1,769.00 | 0.00 | 1,769.00 | 0.00 | 1,769.00 | 0.00 | | |
| 6150.050 | Uniforms & Personal Equipment Uniforms | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 427.48 | | |
| Account Total: SUPP & MAT - Supplies & Materials | | \$609,255.00 | \$0.00 | \$609,255.00 | (\$60,756.00) | \$670,011.00 | \$382,877.09 | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | |
| 6530.150 | Consulting Services Temporary Clerical Staff | 54,000.00 | 0.00 | 54,000.00 | 6,480.00 | 47,520.00 | 35,490.11 | Additional temporary office staff required for data entry | |
| 6550.040 | Building Site Expenses Cleaning Contract | 3,000.00 | 0.00 | 3,000.00 | 88.00 | 2,912.00 | 2,814.74 | | |
| 6550.050 | Building Site Expenses Custodial Supplies | 900.00 | 0.00 | 900.00 | 250.00 | 650.00 | 374.96 | | |
| 6550.060 | Building Site Expenses Electricity | 11,078.00 | 0.00 | 11,078.00 | 2,328.00 | 8,750.00 | 13,736.84 | Additional warehouse space | |
| 6550.080 | Building Site Expenses Fire Alarm Testing | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 351.67 | | |
| 6550.081 | Building Site Expenses Fire Extinguishers | 100.00 | 0.00 | 100.00 | 0.00 | 100.00 | 0.00 | | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,762.54 | | |
| 6550.170 | Building Site Expenses Office Rent/Lease | 94,000.00 | 0.00 | 94,000.00 | 9,735.00 | 84,265.00 | 74,494.96 | Additional warehouse space | |
| 6550.180 | Building Site Expenses Pest Control/Termite Insp | 1,100.00 | 0.00 | 1,100.00 | 0.00 | 1,100.00 | 0.00 | | |
| 6550.220 | Building Site Expenses Security Alarm Monitoring | 750.00 | 0.00 | 750.00 | 0.00 | 750.00 | 204.00 | | |

| 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 |
| 6550.270 | Building Site Expenses Telephone | 6,840.00 | 0.00 | 6,840.00 | 0.00 | 6,840.00 | 6,014.41 | | |
| <i>Account Total: MAINT & SVCS - Maintenance & Services</i> | | \$171,768.00 | \$0.00 | \$171,768.00 | \$18,881.00 | \$152,887.00 | \$135,244.23 | | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | | |
| 7000.020 | Travel, Training & Expense Board Member Allowance | 2,489.00 | 0.00 | 2,489.00 | 0.00 | 2,489.00 | 0.00 | | |
| 7000.100 | Travel, Training & Expense Meetings/Conferences/Shows | 10,121.00 | 0.00 | 10,121.00 | 1,379.00 | 8,742.00 | 3,373.88 | Added SBE biennial meeting in Annapolis | |
| 7000.115 | Travel, Training & Expense Mileage | 4,000.00 | 0.00 | 4,000.00 | 0.00 | 4,000.00 | 5,656.62 | | |
| 7170.100 | Benefits & Insurance Property & Liability Insurance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,109.00 | | |
| <i>Account Classification Total: OTHR CHGS - Other Charges</i> | | \$16,610.00 | \$0.00 | \$16,610.00 | \$1,379.00 | \$15,231.00 | \$19,139.50 | | |
| Expense Total: 1006 - Elections Office | | \$1,607,264.00 | \$132.00 | \$1,607,132.00 | \$108,284.00 | \$1,498,980.00 | \$1,138,091.37 | | |

Worcester County

FY2026 Budget Request by Category

| | 2026 Committee Review | Committee Adjustments | Overall FY26 Committee Variance \$ vs FY25 Adopted | Overall FY26 Committee Variance % | 2026 Department Requested | 2025 Adopted Budget | 2024 Actual Amount | 2023 Actual Amount |
|--|-----------------------|-----------------------|--|-----------------------------------|---------------------------|---------------------|--------------------|--------------------|
| Department: 1007 Human Resources | | | | | | | | |
| PERS SVCS - Personnel Services | 752,503.06 | 82,671.06 | 37,568.06 | 5% | 669,832.00 | 714,935.00 | 525,731.74 | 558,554.64 |
| SUPP & MAT - Supplies & Materials | 28,495.00 | 0.00 | 555.00 | 2% | 28,495.00 | 27,940.00 | 23,128.63 | 22,340.45 |
| MAINT & SVCS - Maintenance & Services | 108,775.00 | 0.00 | 71,675.00 | 193% | 108,775.00 | 37,100.00 | 25,221.69 | 26,822.04 |
| OTHR CHGS - Other Charges | 31,141.00 | 0.00 | 25,941.00 | 499% | 31,141.00 | 5,200.00 | 4,440.27 | 2,443.58 |
| INTFND CHGS - Interfund Charges | 0.00 | 0.00 | 0.00 | 0% | 0.00 | 0.00 | (77,177.10) | (79,250.60) |
| CAP EQ - Capital Equipment | 0.00 | 0.00 | 0.00 | 0% | 0.00 | 0.00 | 0.00 | 0.00 |
| Department Total: Human Resources | 920,914.06 | 82,671.06 | 135,739.06 | 17% | 838,243.00 | 785,175.00 | 501,345.23 | 530,910.11 |

| 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: 1007 - Human Resources | | | | | | | | | |
| Location: 090 - Human Resources | | | | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | | | | |
| 6000.100 | Personnel Services Salaries | 466,496.00 | 76,238.00 | 390,258.00 | 30,874.00 | 435,622.00 | 454,625.01 | | |
| 6000.400 | Personnel Services Overtime Pay | 4,000.00 | 0.00 | 4,000.00 | 0.00 | 4,000.00 | 3,842.32 | Same as FY 25 \$4,000 | |
| 6010.020 | Benefits Contingency | 153.00 | 0.00 | 153.00 | (38.00) | 191.00 | 0.00 | | |
| 6010.025 | Benefits Deferred Comp Match | 3,000.00 | 0.00 | 3,000.00 | 0.00 | 3,000.00 | 0.00 | | |
| 6010.030 | Benefits Hospitalization Insurance | 56,136.00 | 4,154.00 | 51,982.00 | (3,427.00) | 59,563.00 | 0.00 | | 8% increase in health insurance. |
| 6010.050 | Benefits Retirement | 51,826.00 | 0.00 | 51,826.00 | (318.00) | 52,144.00 | 0.00 | | |
| 6010.060 | Benefits Social Security Taxes | 35,993.00 | 285.00 | 35,708.00 | 2,723.00 | 33,270.00 | 0.00 | | |
| 6010.070 | Benefits Unemployment Insurance | 153.00 | 0.00 | 153.00 | (38.00) | 191.00 | 0.00 | | |
| 6010.090 | Benefits Workmans Compensation Ins | 8,064.00 | 388.00 | 7,676.00 | 1,443.00 | 6,621.00 | 0.00 | | |
| 6010.120 | Benefits Long Term Disability | 575.00 | 0.00 | 575.00 | (140.00) | 715.00 | 0.00 | | |
| 6010.130 | Benefits Life Insurance | 652.00 | 0.00 | 652.00 | (158.00) | 810.00 | 0.00 | | |
| 6010.140 | Benefits FSA & PSA Admin and EAP Program | 705.00 | 0.00 | 705.00 | (172.00) | 877.00 | 0.00 | | |
| 6010.150 | Benefits Retirement Administration Fee | 736.00 | 0.00 | 736.00 | (179.00) | 915.00 | 0.00 | | |
| 6010.900 | Benefits OPEB contribution | 20,368.00 | 0.00 | 20,368.00 | (1,358.00) | 21,726.00 | 0.00 | | |
| <i>Account Total: PERS SVCS - Personnel Services</i> | | \$648,857.00 | \$81,065.00 | \$567,792.00 | \$29,212.00 | \$619,645.00 | \$458,467.33 | | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | | |
| 6100.010 | Administrative Expense | 540.00 | 0.00 | 540.00 | 0.00 | 540.00 | 388.25 | Water cooler expense in department | |
| 6100.040 | Administrative Expense Alcohol and Drug Testing Supplie | 363.00 | 0.00 | 363.00 | 263.00 | 100.00 | 225.00 | | |
| 6100.050 | Administrative Expense Background Checks | 6,000.00 | 0.00 | 6,000.00 | 0.00 | 6,000.00 | 0.00 | External 3rd party vendor background checks for new hires (\$42 each) and FOT Federal Motor Carrier required checks. | |
| 6100.060 | Administrative Expense Books and Publications | 600.00 | 0.00 | 600.00 | 100.00 | 500.00 | 595.65 | Required labor law posters for county buildings | |
| 6100.100 | Administrative Expense Dues, Licenses & Subscriptions | 720.00 | 0.00 | 720.00 | 192.00 | 528.00 | 499.00 | SHRM and MD PRIMA dues | |
| 6100.110 | Administrative Expense Envelopes | 400.00 | 0.00 | 400.00 | 0.00 | 400.00 | 282.86 | | |
| 6100.150 | Administrative Expense Incentives & Events | 1,250.00 | 0.00 | 1,250.00 | 0.00 | 1,250.00 | 873.22 | Wellness events, classes, and incentives | |
| 6100.190 | Administrative Expense Office Supplies | 2,400.00 | 0.00 | 2,400.00 | 0.00 | 2,400.00 | 2,503.91 | | |
| 6100.210 | Administrative Expense Paper | 1,272.00 | 0.00 | 1,272.00 | 0.00 | 1,272.00 | 846.78 | | |

| 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 |
| 6110.090 | Supplies & Equipment Computers & Printers | 4,000.00 | 0.00 | 4,000.00 | 0.00 | 4,000.00 | 4,422.81 | Replace Risk Manager laptop with surface tablet, another tablet for recruiting, and second monitors | |
| 6110.245 | Supplies & Equipment Mobile Phones | 2,040.00 | 0.00 | 2,040.00 | 0.00 | 2,040.00 | 1,809.13 | Cell phones | |
| 6110.290 | Supplies & Equipment Other Office Equipment | 510.00 | 0.00 | 510.00 | 0.00 | 510.00 | 78.42 | New chair, supplies for Risk Manager | |
| 6130.010 | Equipment Maintenance Copier Lease | 2,400.00 | 0.00 | 2,400.00 | 0.00 | 2,400.00 | 2,261.07 | | |
| 6150.050 | Uniforms & Personal Equipment Uniforms | 850.00 | 0.00 | 850.00 | 0.00 | 850.00 | 846.82 | | |
| Account Total: SUPP & MAT - Supplies & Materials | | \$23,345.00 | \$0.00 | \$23,345.00 | \$555.00 | \$22,790.00 | \$15,632.92 | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | |
| 6530.040 | Consulting Services Consulting Services | 50,000.00 | 0.00 | 50,000.00 | 50,000.00 | 0.00 | 0.00 | External salary survey for county positions. | |
| 6530.050 | Consulting Services Crisis/Fitness for Duty | 2,000.00 | 0.00 | 2,000.00 | 300.00 | 1,700.00 | 0.00 | | |
| 6530.080 | Consulting Services Physicals, Shots & Drug Testing | 32,375.00 | 0.00 | 32,375.00 | 16,375.00 | 16,000.00 | 14,965.29 | Price increases from vendors and more employees. | |
| 6540.020 | Vehicle Operating Expenses Fuel - WC Fleet | 3,500.00 | 0.00 | 3,500.00 | 0.00 | 3,500.00 | 2,946.50 | 3 vehicles | |
| 6540.030 | Vehicle Operating Expenses Vehicle Maintenance | 1,500.00 | 0.00 | 1,500.00 | 0.00 | 1,500.00 | 595.03 | | |
| 6550.270 | Building Site Expenses Telephone | 400.00 | 0.00 | 400.00 | 0.00 | 400.00 | 359.87 | Same as FY 25 | |
| 6900.040 | Advertising Personnel Advertisements | 19,000.00 | 0.00 | 19,000.00 | 5,000.00 | 14,000.00 | 6,355.00 | Increase due to difficulty filling vacant positions and need to attract qualified applicants. | |
| Account Total: MAINT & SVCS - Maintenance & Services | | \$108,775.00 | \$0.00 | \$108,775.00 | \$71,675.00 | \$37,100.00 | \$25,221.69 | | |
| OTHR CHGS - Other Charges | | | | | | | | | |
| 7000.040 | Travel, Training & Expense Continuing Education/Certificati | 3,225.00 | 0.00 | 3,225.00 | 425.00 | 2,800.00 | 2,357.70 | Increase due to new staff and professional certifications. | |
| 7000.060 | Travel, Training & Expense Educational Training | 20,800.00 | 0.00 | 20,800.00 | 20,000.00 | 800.00 | 790.00 | Added \$20K for county classes on CPR, customer service, succession planning, and new supervisors | |
| 7000.100 | Travel, Training & Expense Meetings/Conferences/Shows | 7,016.00 | 0.00 | 7,016.00 | 5,616.00 | 1,400.00 | 1,034.00 | Added MD SHRM conference in OC, lodging for MACo Winter conference, Recruiter for summer MACO and 2 conferences Risk Manager. | |
| 7000.115 | Travel, Training & Expense Mileage | 100.00 | 0.00 | 100.00 | (100.00) | 200.00 | 192.87 | Recruiter to attend job fair events | |
| Account Total: OTHR CHGS - Other Charges | | \$31,141.00 | \$0.00 | \$31,141.00 | \$25,941.00 | \$5,200.00 | \$4,374.57 | | |
| INTFND CHGS - Interfund Charges | | | | | | | | | |
| 8010.110 | Interfund Water & Wastewater Enterprise Ch | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (58,430.58) | | |

| 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 |
| 8010.120 | Interfund Landfill Enterprise Charges | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (18,746.52) | | |
| Account Total: INTFND CHGS - Interfund Charges | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | (\$77,177.10) | | |
| Location Total: 090 - Human Resources | | \$812,118.00 | \$81,065.00 | \$731,053.00 | \$127,383.00 | \$684,735.00 | \$426,519.41 | | |

| 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: 095 - Volunteer Services | | | | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | | | | |
| 6000.100 | Personnel Services Salaries | 64,155.00 | 0.00 | 64,155.00 | 4,829.00 | 59,326.00 | 67,264.41 | | |
| 6010.020 | Benefits Contingency | 25.00 | 0.00 | 25.00 | (1.00) | 26.00 | 0.00 | | |
| 6010.030 | Benefits Hospitalization Insurance | 20,849.06 | 1,542.06 | 19,307.00 | 1,556.06 | 19,293.00 | 0.00 | | 8% increase in health insurance. |
| 6010.050 | Benefits Retirement | 8,520.00 | 0.00 | 8,520.00 | 1,419.00 | 7,101.00 | 0.00 | | |
| 6010.060 | Benefits Social Security Taxes | 4,912.00 | 0.00 | 4,912.00 | 368.00 | 4,544.00 | 0.00 | | |
| 6010.070 | Benefits Unemployment Insurance | 25.00 | 0.00 | 25.00 | (1.00) | 26.00 | 0.00 | | |
| 6010.090 | Benefits Workmans Compensation Ins | 1,326.00 | 64.00 | 1,262.00 | 424.00 | 902.00 | 0.00 | | Slight increase due to updated quote. |
| 6010.120 | Benefits Long Term Disability | 95.00 | 0.00 | 95.00 | (2.00) | 97.00 | 0.00 | | |
| 6010.130 | Benefits Life Insurance | 107.00 | 0.00 | 107.00 | (3.00) | 110.00 | 0.00 | | |
| 6010.140 | Benefits FSA & PSA Admin and EAP Program | 116.00 | 0.00 | 116.00 | (3.00) | 119.00 | 0.00 | | |
| 6010.150 | Benefits Retirement Administration Fee | 121.00 | 0.00 | 121.00 | (4.00) | 125.00 | 0.00 | | |
| 6010.900 | Benefits OPEB contribution | 3,395.00 | 0.00 | 3,395.00 | (226.00) | 3,621.00 | 0.00 | | |
| Account Total: PERS SVCS - Personnel Services | | \$103,646.06 | \$1,606.06 | \$102,040.00 | \$8,356.06 | \$95,290.00 | \$67,264.41 | | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | | |
| 6100.150 | Administrative Expense Incentives & Events | 5,150.00 | 0.00 | 5,150.00 | 0.00 | 5,150.00 | 3,393.78 | Employee appreciation program and employee events | |
| 6100.190 | Administrative Expense Office Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 601.93 | | |
| 6160.043 | Grant Programs Other Grants | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,500.00 | | |
| Account Total: SUPP & MAT - Supplies & Materials | | \$5,150.00 | \$0.00 | \$5,150.00 | \$0.00 | \$5,150.00 | \$7,495.71 | | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | | |
| 7000.115 | Travel, Training & Expense Mileage | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 65.70 | | |
| Account Total: OTHR CHGS - Other Charges | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$65.70 | | |
| Location Total: 095 - Volunteer Services | | \$108,796.06 | \$1,606.06 | \$107,190.00 | \$8,356.06 | \$100,440.00 | \$74,825.82 | | |
| Expense Total: 1007 - Human Resources | | \$920,914.06 | \$82,671.06 | \$838,243.00 | \$135,739.06 | \$785,175.00 | \$501,345.23 | | |

Worcester County

FY2026 Budget Request by Category

| | 2026 Committee Review | Committee Adjustments | Overall FY26 Committee Variance \$ vs FY25 Adopted | Overall FY26 Committee Variance % | 2026 Department Requested | 2025 Adopted Budget | 2024 Actual Amount | 2023 Actual Amount |
|--|-----------------------|-----------------------|--|-----------------------------------|---------------------------|-----------------------|-----------------------|-----------------------|
| Department: 1008 Development, Review & Permits | | | | | | | | |
| PERS SVCS - Personnel Services | \$2,904,312.00 | \$ 27,134.00 | \$223,206.00 | 8% | \$ 2,877,178.00 | \$2,681,106.00 | \$1,783,369.93 | \$1,620,915.72 |
| SUPP & MAT - Supplies & Materials | \$292,619.00 | \$0.00 | (\$10,456.00) | -3% | \$292,619.00 | \$303,075.00 | \$234,965.29 | \$295,018.82 |
| MAINT & SVCS - Maintenance & Services | \$73,410.00 | \$0.00 | (\$31,551.00) | -30% | \$73,410.00 | \$104,961.00 | \$128,513.00 | \$87,631.13 |
| OTHR CHGS - Other Charges | \$57,361.00 | \$0.00 | \$4,365.00 | 8% | \$57,361.00 | \$52,996.00 | \$30,480.09 | \$21,975.18 |
| INTFND CHGS - Interfund Charges | \$0.00 | \$0.00 | \$0.00 | 0% | \$0.00 | \$0.00 | (\$100,374.40) | (\$93,148.20) |
| CAP EQ - Capital Equipment | \$0.00 | \$0.00 | \$0.00 | 0% | \$0.00 | \$0.00 | \$0.00 | \$30,169.00 |
| Department Total: Development, Review & Permits | \$3,327,702.00 | \$ 27,134.00 | \$185,564.00 | 6% | \$ 3,300,568.00 | \$3,142,138.00 | \$2,076,953.91 | \$1,962,561.65 |

| 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 |
| REVENUES | | | | | | | | | |
| Department: 1008 - Development, Review & Permits | | | | | | | | | |
| <i>LIC/PRMT - Licenses and Permits</i> | | | | | | | | | |
| 4900 | Liquor Licenses | 950,000.00 | 0.00 | 950,000.00 | 0.00 | 950,000.00 | 936,925.00 | | |
| 4905 | Vending Machine Licenses | 65,000.00 | 0.00 | 65,000.00 | 0.00 | 65,000.00 | 48,200.00 | | |
| 4915 | Occupational Licenses | 34,000.00 | 0.00 | 34,000.00 | 27,000.00 | 7,000.00 | 33,656.00 | Based on Biannual cycle | |
| 4927 | Rental License Fee | 195,000.00 | 0.00 | 195,000.00 | (15,000.00) | 210,000.00 | 177,425.00 | modified to reflect trends | |
| 4930 | Building Permits | 350,000.00 | 0.00 | 350,000.00 | 35,000.00 | 315,000.00 | 357,844.00 | modified to reflect trends | |
| 4932 | Electrical Permits | 21,000.00 | 0.00 | 21,000.00 | 0.00 | 21,000.00 | 20,825.00 | | |
| 4955 | Raffle Permits | 1,500.00 | 0.00 | 1,500.00 | 0.00 | 1,500.00 | 1,525.00 | | |
| 5060.100 | Licenses and Permits Board of Zoning Appeal Fee | 25,000.00 | 0.00 | 25,000.00 | 0.00 | 25,000.00 | 29,465.00 | | |
| 5060.300 | Licenses and Permits Site Plan Review | 11,000.00 | 0.00 | 11,000.00 | 0.00 | 11,000.00 | 14,467.00 | | |
| 5060.400 | Licenses and Permits Rezoning Fee | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 7,849.00 | | |
| 5060.500 | Licenses and Permits Subdivision Review Fee | 12,000.00 | 0.00 | 12,000.00 | 0.00 | 12,000.00 | 11,500.00 | | |
| 5060.600 | Licenses and Permits Text Amendment Application Fee | 1,200.00 | 0.00 | 1,200.00 | 0.00 | 1,200.00 | 1,600.00 | | |
| <i>Account Total: LIC/PRMT - Licenses and Permits</i> | | \$1,667,700.00 | \$0.00 | \$1,667,700.00 | \$47,000.00 | \$1,620,700.00 | \$1,641,281.00 | | |
| <i>CHG SVC - Charges for Services</i> | | | | | | | | | |
| 5070.300 | Sale of Publications & Copies Dev. Review & Permitting | 50.00 | 0.00 | 50.00 | 0.00 | 50.00 | 135.00 | | |
| 5085 | Liquor Advertising Fees | 1,200.00 | 0.00 | 1,200.00 | 0.00 | 1,200.00 | 1,980.00 | | |
| <i>Account Total: CHG SVC - Charges for Services</i> | | \$1,250.00 | \$0.00 | \$1,250.00 | \$0.00 | \$1,250.00 | \$2,115.00 | | |
| <i>INTGOV FED - Intergovernmental - Federal Revenues</i> | | | | | | | | | |
| 5625 | CDBG Housing Rehab Grant | 150,000.00 | 0.00 | 150,000.00 | 0.00 | 150,000.00 | 157,249.00 | | |
| <i>Account Classification Total: INTGOV FED - Intergovernmental - Federal Revenues</i> | | \$150,000.00 | \$0.00 | \$150,000.00 | \$0.00 | \$150,000.00 | \$157,249.00 | | |
| <i>INTGOV ST - Intergovernmental - State Revenues</i> | | | | | | | | | |
| 5515 | DHCD Housing Administration Fee | 7,000.00 | 0.00 | 7,000.00 | 0.00 | 7,000.00 | 27,853.00 | | |
| <i>Account Classification Total: INTGOV ST - Intergovernmental - State Revenues</i> | | \$7,000.00 | \$0.00 | \$7,000.00 | \$0.00 | \$7,000.00 | \$27,853.00 | | |
| Revenue Total: 1008 - Development, Review & Permits | | \$1,825,950.00 | \$0.00 | \$1,825,950.00 | \$47,000.00 | \$1,778,950.00 | \$1,828,498.00 | | |

| 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: 1008 - Development, Review & Permits | | | | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | | | | |
| 6000.100 | Personnel Services Salaries | 1,985,218.00 | 49.00 | 1,985,169.00 | 146,185.00 | 1,839,033.00 | 1,781,697.54 | | |
| 6000.400 | Personnel Services Overtime Pay | 3,000.00 | 0.00 | 3,000.00 | 0.00 | 3,000.00 | 1,672.39 | | |
| 6010.020 | Benefits Contingency | 780.00 | 0.00 | 780.00 | (25.00) | 805.00 | 0.00 | | |
| 6010.025 | Benefits Deferred Comp Match | 15,000.00 | 0.00 | 15,000.00 | 0.00 | 15,000.00 | 0.00 | | |
| 6010.030 | Benefits Hospitalization Insurance | 333,145.00 | 24,647.00 | 308,498.00 | 19,165.00 | 313,980.00 | 0.00 | | 8% increase in health insurance. |
| 6010.050 | Benefits Retirement | 263,630.00 | 0.00 | 263,630.00 | 43,498.00 | 220,132.00 | 0.00 | | |
| 6010.060 | Benefits Social Security Taxes | 152,099.00 | 465.00 | 151,634.00 | 12,526.00 | 139,573.00 | 0.00 | | |
| 6010.070 | Benefits Unemployment Insurance | 779.00 | 0.00 | 779.00 | (26.00) | 805.00 | 0.00 | | |
| 6010.090 | Benefits Workmans Compensation Ins | 41,021.00 | 1,973.00 | 39,048.00 | 13,067.00 | 27,954.00 | 0.00 | | Increase based on updated quote. |
| 6010.120 | Benefits Long Term Disability | 2,925.00 | 0.00 | 2,925.00 | (93.00) | 3,018.00 | 0.00 | | |
| 6010.130 | Benefits Life Insurance | 3,315.00 | 0.00 | 3,315.00 | (106.00) | 3,421.00 | 0.00 | | |
| 6010.140 | Benefits FSA & PSA Admin and EAP Program | 3,588.00 | 0.00 | 3,588.00 | (114.00) | 3,702.00 | 0.00 | | |
| 6010.150 | Benefits Retirement Administration Fee | 3,744.00 | 0.00 | 3,744.00 | (119.00) | 3,863.00 | 0.00 | | |
| 6010.900 | Benefits OPEB contribution | 96,068.00 | 0.00 | 96,068.00 | (10,752.00) | 106,820.00 | 0.00 | | |
| <i>Account Total: PERS SVCS - Personnel Services</i> | | \$2,904,312.00 | \$27,134.00 | \$2,877,178.00 | \$223,206.00 | \$2,681,106.00 | \$1,783,369.93 | | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | | |
| 6100.010 | Administrative Expense Administrative Expenses | 1,200.00 | 0.00 | 1,200.00 | 300.00 | 900.00 | 0.00 | | |
| 6100.030 | Administrative Expense Alcohol and Drug Testing | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 135.00 | | |
| 6100.052 | Administrative Expense Bank Fees | 0.00 | 0.00 | 0.00 | (2,000.00) | 2,000.00 | 7,737.95 | Elimination of Credit Card Machine/ Fees | |
| 6100.060 | Administrative Expense Books and Publications | 1,915.00 | 0.00 | 1,915.00 | 0.00 | 1,915.00 | 2,426.64 | | |
| 6100.070 | Administrative Expense International Bldg Code Supplies | 500.00 | 0.00 | 500.00 | 0.00 | 500.00 | 474.24 | | |
| 6100.080 | Administrative Expense Copier Supplies | 75.00 | 0.00 | 75.00 | 0.00 | 75.00 | 0.00 | | |
| 6100.100 | Administrative Expense Dues, Licenses & Subscriptions | 3,299.00 | 0.00 | 3,299.00 | 372.00 | 2,927.00 | 2,656.74 | | |
| 6100.110 | Administrative Expense Envelopes | 1,500.00 | 0.00 | 1,500.00 | 0.00 | 1,500.00 | 716.46 | | |
| 6100.190 | Administrative Expense Office Supplies | 3,000.00 | 0.00 | 3,000.00 | 0.00 | 3,000.00 | 1,997.30 | | |
| 6100.210 | Administrative Expense Paper | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 1,845.04 | | |
| 6100.230 | Administrative Expense Postage & Freight | 3,500.00 | 0.00 | 3,500.00 | 500.00 | 3,000.00 | 3,121.29 | | |
| 6100.240 | Administrative Expense Printing Expense | 2,500.00 | 0.00 | 2,500.00 | 0.00 | 2,500.00 | 3,392.38 | | |

| 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 |
| 6110.080 | Supplies & Equipment Computer Repairs & Supplies | 750.00 | 0.00 | 750.00 | 0.00 | 750.00 | 0.00 | | |
| 6110.090 | Supplies & Equipment Computers & Printers | 10,880.00 | 0.00 | 10,880.00 | (11,150.00) | 22,030.00 | 0.00 | Per IT Schedule | |
| 6110.140 | Supplies & Equipment GIS Mapping Supplies | 11,032.00 | 0.00 | 11,032.00 | 6,132.00 | 4,900.00 | 3,412.44 | Replacement GPS Unit | |
| 6110.245 | Supplies & Equipment Mobile Phones | 6,820.00 | 0.00 | 6,820.00 | 0.00 | 6,820.00 | 5,125.73 | | |
| 6110.270 | Supplies & Equipment Office Equipment Repairs | 300.00 | 0.00 | 300.00 | 0.00 | 300.00 | 0.00 | | |
| 6110.280 | Supplies & Equipment Office Furniture | 3,000.00 | 0.00 | 3,000.00 | (1,450.00) | 4,450.00 | 1,184.96 | Reduction in office furniture needs | |
| 6110.340 | Supplies & Equipment Safety Program Equipment | 150.00 | 0.00 | 150.00 | 0.00 | 150.00 | 115.37 | | |
| 6110.390 | Supplies & Equipment Small Equipment | 500.00 | 0.00 | 500.00 | 0.00 | 500.00 | 451.57 | | |
| 6130.010 | Equipment Maintenance Copier Lease | 2,978.00 | 0.00 | 2,978.00 | 0.00 | 2,978.00 | 3,035.54 | | |
| 6130.020 | Equipment Maintenance Equipment Annual Maint Contr. | 1,100.00 | 0.00 | 1,100.00 | 0.00 | 1,100.00 | 1,100.00 | | |
| 6130.060 | Equipment Maintenance Software Licensing | 34,000.00 | 0.00 | 34,000.00 | (580.00) | 34,580.00 | 228.85 | | |
| 6130.070 | Equipment Maintenance Software Maintenance Agreements | 9,920.00 | 0.00 | 9,920.00 | 2,420.00 | 7,500.00 | 0.00 | Increase for one time, 5 year software/firmware protection for new GPS unit | |
| 6130.075 | Equipment Maintenance Software Upgrades | 0.00 | 0.00 | 0.00 | (5,000.00) | 5,000.00 | 10,000.00 | Eliminated earmark for plan review software | |
| 6150.040 | Uniforms & Personal Equipment Uniform Allowance | 3,500.00 | 0.00 | 3,500.00 | 0.00 | 3,500.00 | 0.00 | | |
| 6180.010 | Housing Rehabilitation Program CDBG Advertising | 700.00 | 0.00 | 700.00 | 0.00 | 700.00 | 473.75 | | |
| 6180.020 | Housing Rehabilitation Program CDBG Appraisals & Credit Reports | 1,500.00 | 0.00 | 1,500.00 | 0.00 | 1,500.00 | 430.42 | | |
| 6180.040 | Housing Rehabilitation Program CDBG Housing Rehab Grant | 150,000.00 | 0.00 | 150,000.00 | 0.00 | 150,000.00 | 157,248.92 | | |
| 6180.050 | Housing Rehabilitation Program Housing Rental & Disability Cons | 6,000.00 | 0.00 | 6,000.00 | 0.00 | 6,000.00 | 0.00 | | |
| 6180.060 | Housing Rehabilitation Program Lead Paint Contract Inspections | 23,000.00 | 0.00 | 23,000.00 | 0.00 | 23,000.00 | 8,532.50 | | |
| 6180.080 | Housing Rehabilitation Program Special Loan Fee Expense | 7,000.00 | 0.00 | 7,000.00 | 0.00 | 7,000.00 | 19,122.20 | | |
| Account Total: SUPP & MAT - Supplies & Materials | | \$292,619.00 | \$0.00 | \$292,619.00 | (\$10,456.00) | \$303,075.00 | \$234,965.29 | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | |
| 6510.010 | Legal Services Board/Commission Attorney | 32,000.00 | 0.00 | 32,000.00 | 0.00 | 32,000.00 | 23,837.50 | | |
| 6510.050 | Legal Services Court Reporters | 4,000.00 | 0.00 | 4,000.00 | 0.00 | 4,000.00 | 3,840.00 | | |

| 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 |
| 6530.040 | Consulting Services Consulting Services | 0.00 | 0.00 | 0.00 | (31,551.00) | 31,551.00 | 60,576.68 | Comp Plan consulting services eliminated for FY 26 | |
| 6540.020 | Vehicle Operating Expenses Fuel - WC Fleet | 13,000.00 | 0.00 | 13,000.00 | 0.00 | 13,000.00 | 12,382.97 | | |
| 6540.030 | Vehicle Operating Expenses Vehicle Maintenance | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 5,189.42 | | |
| 6550.081 | Building Site Expenses Fire Extinguishers | 150.00 | 0.00 | 150.00 | 0.00 | 150.00 | 28.00 | | |
| 6550.270 | Building Site Expenses Telephone | 1,260.00 | 0.00 | 1,260.00 | 0.00 | 1,260.00 | 1,439.73 | | |
| 6900.025 | Advertising Legal Advertisements | 18,000.00 | 0.00 | 18,000.00 | 0.00 | 18,000.00 | 21,218.70 | | |
| <i>Account Total: MAINT & SVCS - Maintenance & Services</i> | | \$73,410.00 | \$0.00 | \$73,410.00 | (\$31,551.00) | \$104,961.00 | \$128,513.00 | | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | | |
| 7000.020 | Travel, Training & Expense Board Member Allowance | 26,400.00 | 0.00 | 26,400.00 | 0.00 | 26,400.00 | 18,568.41 | | |
| 7000.040 | Travel, Training & Expense Continuing Education/Certificati | 1,735.00 | 0.00 | 1,735.00 | (480.00) | 2,215.00 | 1,050.00 | | |
| 7000.060 | Travel, Training & Expense Educational Training | 3,000.00 | 0.00 | 3,000.00 | 0.00 | 3,000.00 | 1,222.75 | | |
| 7000.100 | Travel, Training & Expense Meetings/Conferences/Shows | 26,226.00 | 0.00 | 26,226.00 | 4,845.00 | 21,381.00 | 9,638.93 | Additional conference opportunities | |
| <i>Account Classification Total: OTHR CHGS - Other Charges</i> | | \$57,361.00 | \$0.00 | \$57,361.00 | \$4,365.00 | \$52,996.00 | \$30,480.09 | | |
| <i>INTFND CHGS - Interfund Charges</i> | | | | | | | | | |
| 8010.110 | Interfund Water & Wastewater Enterprise Ch | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (21,668.40) | | |
| 8010.200 | Interfund DRP Chargeback - Engr Svcs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (78,706.00) | | |
| <i>Account Total: INTFND CHGS - Interfund Charges</i> | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | (\$100,374.40) | | |
| Expense Total: 1008 - Development, Review & Permits | | \$3,327,702.00 | \$27,134.00 | \$3,300,568.00 | \$185,564.00 | \$3,142,138.00 | \$2,076,953.91 | | |

Worcester County

FY2026 Budget Request by Category

| | 2026 Committee Review | Committee Adjustments | Overall FY26 Committee Variance \$ vs FY25 Adopted | Overall FY26 Committee Variance % | 2026 Department Requested | 2025 Adopted Budget | 2024 Actual Amount | 2023 Actual Amount |
|---|-----------------------|-----------------------|--|-----------------------------------|---------------------------|---------------------|---------------------|---------------------|
| Department: 1010 Environmental Programs | | | | | | | | |
| PERS SVCS - Personnel Services | 2,403,984.00 | 25,493.00 | 198,882.00 | 9% | 2,378,491.00 | 2,205,102.00 | 1,338,283.85 | 1,184,060.95 |
| SUPP & MAT - Supplies & Materials | 331,499.00 | 0.00 | (64,894.00) | -16% | 331,499.00 | 396,393.00 | 1,013,188.60 | 1,126,597.06 |
| MAINT & SVCS - Maintenance & Services | 165,352.00 | 4,687.00 | 43,647.00 | 36% | 160,665.00 | 121,705.00 | 142,307.00 | 98,707.88 |
| OTHR CHGS - Other Charges | 8,664.00 | 0.00 | 2,500.00 | 41% | 8,664.00 | 6,164.00 | 4,710.40 | 4,317.66 |
| INTFND CHGS - Interfund Charges | 0.00 | 0.00 | 0.00 | 0% | 0.00 | 0.00 | (32,041.62) | (30,646.98) |
| CAP EQ - Capital Equipment | 50,000.00 | (4,000.00) | 0.00 | 0% | 54,000.00 | 50,000.00 | 0.00 | 0.00 |
| Department Total: Environmental Programs | 2,959,499.00 | 26,180.00 | 180,135.00 | 6% | 2,933,319.00 | 2,779,364.00 | 2,466,448.23 | 2,383,036.57 |

| 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 |
| REVENUES | | | | | | | | | |
| Department: 1010 - Environmental Programs | | | | | | | | | |
| <i>LIC/PRMT - Licenses and Permits</i> | | | | | | | | | |
| 4933 | Commercial Plumbing Plan Review | 2,500.00 | 0.00 | 2,500.00 | 0.00 | 2,500.00 | 525.00 | | |
| 4941 | Shoreline Construction Permit | 20,000.00 | 0.00 | 20,000.00 | 0.00 | 20,000.00 | 18,700.00 | | |
| 4942 | Timber Harvest Permit | 3,000.00 | 0.00 | 3,000.00 | 0.00 | 3,000.00 | 2,200.00 | | |
| 4943 | SEC/SWM Permit | 45,000.00 | 0.00 | 45,000.00 | 6,000.00 | 39,000.00 | 50,320.00 | | |
| 4945.010 | Environmental Permits Burn Permit | 600.00 | 0.00 | 600.00 | 0.00 | 600.00 | 480.00 | | |
| 4945.020 | Environmental Permits Campground Permit | 4,000.00 | 0.00 | 4,000.00 | 675.00 | 3,325.00 | 4,200.00 | | |
| 4945.030 | Environmental Permits Septic Permit | 29,000.00 | 0.00 | 29,000.00 | 0.00 | 29,000.00 | 34,901.00 | | |
| 4945.040 | Environmental Permits Waste Hauler Permit | 3,000.00 | 0.00 | 3,000.00 | 0.00 | 3,000.00 | 4,250.00 | | |
| 4945.050 | Environmental Permits Well Permit | 16,800.00 | 0.00 | 16,800.00 | 0.00 | 16,800.00 | 19,520.00 | | |
| 4945.060 | Environmental Permits Other | 300.00 | 0.00 | 300.00 | 0.00 | 300.00 | 400.00 | | |
| 4945.070 | Environmental Permits Review Fee | 75,000.00 | 0.00 | 75,000.00 | 15,000.00 | 60,000.00 | 79,668.00 | | |
| 4960 | Plumbing Permits | 90,000.00 | 0.00 | 90,000.00 | 15,000.00 | 75,000.00 | 88,695.00 | | |
| 4965 | Gas Permits | 20,000.00 | 0.00 | 20,000.00 | 0.00 | 20,000.00 | 21,549.00 | | |
| 4970 | Forestry Conservation Review Fees | 6,000.00 | 0.00 | 6,000.00 | 0.00 | 6,000.00 | 6,981.00 | | |
| <i>Account Total: LIC/PRMT - Licenses and Permits</i> | | \$315,200.00 | \$0.00 | \$315,200.00 | \$36,675.00 | \$278,525.00 | \$332,389.00 | | |
| <i>CHG SVC - Charges for Services</i> | | | | | | | | | |
| 4850.010 | Credit Card Fees Environmental Programs | 6,000.00 | 0.00 | 6,000.00 | 0.00 | 6,000.00 | 4,401.00 | | |
| 4940 | Shoreline Construction Application Fee | 31,000.00 | 0.00 | 31,000.00 | 0.00 | 31,000.00 | 25,350.00 | | |
| 5047 | Stormwater Management Review Fee | 110,000.00 | 0.00 | 110,000.00 | 15,000.00 | 95,000.00 | 118,220.00 | | |
| 5165 | Critical Area Review Fees | 8,000.00 | 0.00 | 8,000.00 | 0.00 | 8,000.00 | 10,661.00 | | |
| 5167 | Water/Sewer Plan Amendment Fee | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 0.00 | | |
| 5230.010 | Environmental Fees Perk Test Fee | 16,000.00 | 0.00 | 16,000.00 | 0.00 | 16,000.00 | 20,500.00 | | |
| 5230.020 | Environmental Fees Plat Review Fee | 6,000.00 | 0.00 | 6,000.00 | 0.00 | 6,000.00 | 8,055.00 | | |
| 5230.030 | Environmental Fees Water Sample Fee | 500.00 | 0.00 | 500.00 | 100.00 | 400.00 | 560.00 | | |
| 5240 | Shared Facility/Service Area Fee | 500.00 | 0.00 | 500.00 | 0.00 | 500.00 | 0.00 | | |
| <i>Account Total: CHG SVC - Charges for Services</i> | | \$180,000.00 | \$0.00 | \$180,000.00 | \$15,100.00 | \$164,900.00 | \$187,747.00 | | |
| <i>INTGOV FED - Intergovernmental - Federal Revenues</i> | | | | | | | | | |
| 5785 | MDE Beach Monitoring Grant | 4,393.00 | 0.00 | 4,393.00 | 1,132.00 | 3,261.00 | 3,261.00 | | |
| <i>Account Classification Total: INTGOV FED - Intergovernmental - Federal Revenues</i> | | \$4,393.00 | \$0.00 | \$4,393.00 | \$1,132.00 | \$3,261.00 | \$3,261.00 | | |
| <i>INTGOV ST - Intergovernmental - State Revenues</i> | | | | | | | | | |
| 5525 | Conservation Easement Administrative Fee | 25,000.00 | 0.00 | 25,000.00 | 0.00 | 25,000.00 | 16,895.00 | | |
| 5630 | Water System Monitoring Grant | 48,750.00 | 0.00 | 48,750.00 | 0.00 | 48,750.00 | 42,787.00 | | |
| 5662 | BRF Operations & Maintenance Grant | 42,000.00 | 0.00 | 42,000.00 | 0.00 | 42,000.00 | 21,000.00 | | |
| 5680 | State Grant for Critical Areas | 9,000.00 | 0.00 | 9,000.00 | 0.00 | 9,000.00 | 9,000.00 | | |

| 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 |
| 5730 | Septic System BRF Grant Program | 300,000.00 | 0.00 | 300,000.00 | 40,000.00 | 260,000.00 | 304,124.00 | | |
| 5732 | Conservation Easements Reimbursements | 50,000.00 | 0.00 | 50,000.00 | 0.00 | 50,000.00 | 9,400.00 | | |
| Account Classification Total: INTGOV ST - Intergovernmental - State Revenues | | \$474,750.00 | \$0.00 | \$474,750.00 | \$40,000.00 | \$434,750.00 | \$403,206.00 | | |
| Revenue Total: 1010 - Environmental Programs | | \$974,343.00 | \$0.00 | \$974,343.00 | \$92,907.00 | \$881,436.00 | \$926,603.00 | | |

| 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: 1010 - Environmental Programs | | | | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | | | | |
| 6000.100 | Personnel Services Salaries | 1,616,203.00 | (1.00) | 1,616,204.00 | 137,155.00 | 1,479,048.00 | 1,338,283.85 | | |
| 6000.400 | Personnel Services Overtime Pay | 1,500.00 | 0.00 | 1,500.00 | 0.00 | 1,500.00 | 0.00 | | |
| 6010.020 | Benefits Contingency | 635.00 | 0.00 | 635.00 | (12.00) | 647.00 | 0.00 | | |
| 6010.025 | Benefits Deferred Comp Match | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 10,000.00 | 0.00 | | |
| 6010.030 | Benefits Hospitalization Insurance | 322,930.00 | 23,889.00 | 299,041.00 | 7,130.00 | 315,800.00 | 0.00 | | 8% increase in health insurance. |
| 6010.050 | Benefits Retirement | 214,632.00 | 0.00 | 214,632.00 | 37,590.00 | 177,042.00 | 0.00 | | |
| 6010.060 | Benefits Social Security Taxes | 123,754.00 | (2.00) | 123,756.00 | 10,949.00 | 112,805.00 | 0.00 | | |
| 6010.070 | Benefits Unemployment Insurance | 634.00 | 0.00 | 634.00 | (13.00) | 647.00 | 0.00 | | |
| 6010.090 | Benefits Workmans Compensation Ins | 33,397.00 | 1,607.00 | 31,790.00 | 10,915.00 | 22,482.00 | 0.00 | | Increase based on updated quote. |
| 6010.120 | Benefits Long Term Disability | 2,381.00 | 0.00 | 2,381.00 | (46.00) | 2,427.00 | 0.00 | | |
| 6010.130 | Benefits Life Insurance | 2,699.00 | 0.00 | 2,699.00 | (52.00) | 2,751.00 | 0.00 | | |
| 6010.140 | Benefits FSA & PSA Admin and EAP Program | 2,921.00 | 0.00 | 2,921.00 | (57.00) | 2,978.00 | 0.00 | | |
| 6010.150 | Benefits Retirement Administration Fee | 3,048.00 | 0.00 | 3,048.00 | (59.00) | 3,107.00 | 0.00 | | |
| 6010.900 | Benefits OPEB contribution | 69,250.00 | 0.00 | 69,250.00 | (4,618.00) | 73,868.00 | 0.00 | | |
| <i>Account Total: PERS SVCS - Personnel Services</i> | | \$2,403,984.00 | \$25,493.00 | \$2,378,491.00 | \$198,882.00 | \$2,205,102.00 | \$1,338,283.85 | | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | | |
| 6100.030 | Administrative Expense Alcohol and Drug Testing | 200.00 | 0.00 | 200.00 | 100.00 | 100.00 | 0.00 | | |
| 6100.052 | Administrative Expense Bank Fees | 7,000.00 | 0.00 | 7,000.00 | 0.00 | 7,000.00 | 5,357.88 | | |
| 6100.060 | Administrative Expense Books and Publications | 585.00 | 0.00 | 585.00 | (106.00) | 691.00 | 448.16 | | |
| 6100.080 | Administrative Expense Copier Supplies | 344.00 | 0.00 | 344.00 | 172.00 | 172.00 | 0.00 | | |
| 6100.090 | Administrative Expense Database/Shared Computer costs | 1,350.00 | 0.00 | 1,350.00 | 0.00 | 1,350.00 | 0.00 | | |
| 6100.100 | Administrative Expense Dues, Licenses & Subscriptions | 3,270.00 | 0.00 | 3,270.00 | 0.00 | 3,270.00 | 2,140.00 | | |
| 6100.190 | Administrative Expense Office Supplies | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 3,652.69 | | |
| 6100.210 | Administrative Expense Paper | 600.00 | 0.00 | 600.00 | 0.00 | 600.00 | 571.36 | | |
| 6100.230 | Administrative Expense Postage & Freight | 250.00 | 0.00 | 250.00 | 100.00 | 150.00 | 0.00 | | |
| 6100.240 | Administrative Expense Printing Expense | 400.00 | 0.00 | 400.00 | 0.00 | 400.00 | 384.00 | | |
| 6110.050 | Supplies & Equipment Camera Equipment | 100.00 | 0.00 | 100.00 | 0.00 | 100.00 | 0.00 | | |
| 6110.080 | Supplies & Equipment Computer Repairs & Supplies | 3,200.00 | 0.00 | 3,200.00 | 500.00 | 2,700.00 | 0.00 | Tablet expenses | |
| 6110.090 | Supplies & Equipment Computers & Printers | 11,220.00 | 0.00 | 11,220.00 | 9,400.00 | 1,820.00 | 2,464.26 | Needed more replacements this year and they were to include new docking stations | |

| 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 |
| 6110.140 | Supplies & Equipment GIS Mapping Supplies | 400.00 | 0.00 | 400.00 | 0.00 | 400.00 | 455.96 | | |
| 6110.245 | Supplies & Equipment Mobile Phones | 7,420.00 | 0.00 | 7,420.00 | 0.00 | 7,420.00 | 5,764.78 | | |
| 6110.270 | Supplies & Equipment Office Equipment Repairs | 175.00 | 0.00 | 175.00 | 0.00 | 175.00 | 0.00 | | |
| 6110.280 | Supplies & Equipment Office Furniture | 390.00 | 0.00 | 390.00 | 390.00 | 0.00 | 141.27 | | |
| 6110.290 | Supplies & Equipment Other Office Equipment | 245.00 | 0.00 | 245.00 | 0.00 | 245.00 | 0.00 | | |
| 6110.295 | Supplies & Equipment Program Supplies and Equipment | 1,950.00 | 0.00 | 1,950.00 | (50.00) | 2,000.00 | 1,492.92 | | |
| 6110.340 | Supplies & Equipment Safety Program Equipment | 2,880.00 | 0.00 | 2,880.00 | 600.00 | 2,280.00 | 0.00 | | |
| 6110.390 | Supplies & Equipment Small Equipment | 520.00 | 0.00 | 520.00 | 0.00 | 520.00 | 88.72 | | |
| 6130.010 | Equipment Maintenance Copier Lease | 4,000.00 | 0.00 | 4,000.00 | 0.00 | 4,000.00 | 3,251.91 | | |
| 6130.075 | Equipment Maintenance Software Upgrades | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 552.00 | | |
| 6160.011 | Grant Programs DNR Coastal Projects | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 718,718.69 | | |
| 6160.135 | Grant Programs Other Environmental Grants | 0.00 | 0.00 | 0.00 | (96,000.00) | 96,000.00 | 0.00 | One time grant funds. Project has been completed. | |
| 6160.140 | Grant Programs Septic Upgrade Grant | 280,000.00 | 0.00 | 280,000.00 | 20,000.00 | 260,000.00 | 267,704.00 | Grant increased 20K over prior year | |
| <i>Account Total: SUPP & MAT - Supplies & Materials</i> | | \$331,499.00 | \$0.00 | \$331,499.00 | (\$64,894.00) | \$396,393.00 | \$1,013,188.60 | | |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | | |
| 6530.040 | Consulting Services Consulting Services | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 10,000.00 | 0.00 | | |
| 6530.140 | Consulting Services Stormwater Management Review | 110,000.00 | 0.00 | 110,000.00 | 35,900.00 | 74,100.00 | 113,211.42 | adjusted to real numbers to match the charges we get – per trend | |
| 6540.020 | Vehicle Operating Expenses Fuel - WC Fleet | 23,000.00 | 0.00 | 23,000.00 | 3,000.00 | 20,000.00 | 19,716.82 | Adjusted upward as more field activities are expected and to account for fuel use trends | |
| 6540.030 | Vehicle Operating Expenses Vehicle Maintenance | 4,500.00 | 0.00 | 4,500.00 | 0.00 | 4,500.00 | 6,051.36 | | |
| 6540.040 | Vehicle Operating Expenses Vehicle Registration | 300.00 | 0.00 | 300.00 | 0.00 | 300.00 | 0.00 | | |
| 6550.040 | Building Site Expenses Cleaning Contract | 9,687.00 | 4,687.00 | 5,000.00 | 4,687.00 | 5,000.00 | 773.50 | | Cleaning contract quote increase for the EP section of the Roads building. |
| 6550.060 | Building Site Expenses Electricity | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,274.90 | | |
| 6550.140 | Building Site Expenses Internet Access | 3,120.00 | 0.00 | 3,120.00 | 60.00 | 3,060.00 | 0.00 | | |
| 6550.270 | Building Site Expenses Telephone | 1,045.00 | 0.00 | 1,045.00 | 0.00 | 1,045.00 | 582.00 | | |
| 6900.025 | Advertising Legal Advertisements | 1,200.00 | 0.00 | 1,200.00 | 0.00 | 1,200.00 | 697.00 | | |
| 6900.030 | Advertising Legislative Advertisements | 500.00 | 0.00 | 500.00 | 0.00 | 500.00 | 0.00 | | |
| 6900.060 | Advertising Water & Sewer Plan Amendments | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 0.00 | | |
| <i>Account Total: MAINT & SVCS - Maintenance & Services</i> | | \$165,352.00 | \$4,687.00 | \$160,665.00 | \$43,647.00 | \$121,705.00 | \$142,307.00 | | |

| 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 |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | | |
| 7000.020 | Travel, Training & Expense Board Member Allowance | 1,400.00 | 0.00 | 1,400.00 | 1,100.00 | 300.00 | 1,300.00 | Needed to account for two board meetings. | |
| 7000.040 | Travel, Training & Expense Continuing Education/Certificati | 635.00 | 0.00 | 635.00 | 0.00 | 635.00 | 92.46 | | |
| 7000.060 | Travel, Training & Expense Educational Training | 6,365.00 | 0.00 | 6,365.00 | 1,250.00 | 5,115.00 | 3,297.94 | Added soils one day training | |
| 7000.100 | Travel, Training & Expense Meetings/Conferences/Shows | 114.00 | 0.00 | 114.00 | 0.00 | 114.00 | 20.00 | | |
| 7000.115 | Travel, Training & Expense Mileage | 150.00 | 0.00 | 150.00 | 150.00 | 0.00 | 0.00 | | |
| <i>Account Classification Total: OTHR CHGS - Other Charges</i> | | \$8,664.00 | \$0.00 | \$8,664.00 | \$2,500.00 | \$6,164.00 | \$4,710.40 | | |
| <i>INTFND CHGS - Interfund Charges</i> | | | | | | | | | |
| 8010.110 | Interfund Water & Wastewater Enterprise Ch | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (32,041.62) | | |
| <i>Account Classification Total: INTFND CHGS - Interfund Charges</i> | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | (\$32,041.62) | | |
| <i>CAP EQ - Capital Equipment</i> | | | | | | | | | |
| 9010.010 | Capital Equipment New Vehicles | 50,000.00 | 0.00 | 50,000.00 | 0.00 | 50,000.00 | 0.00 | Replacement Pickup Truck | |
| 9010.060 | Capital Equipment Other | 0.00 | (4,000.00) | 4,000.00 | 0.00 | 0.00 | 0.00 | Request for a new scanner. | Removed request for new scanner. Current scanner can perform all functions needed. |
| <i>Account Classification Total: CAP EQ - Capital Equipment</i> | | \$50,000.00 | (\$4,000.00) | \$54,000.00 | \$0.00 | \$50,000.00 | \$0.00 | | |
| Expense Total: 1010 - Environmental Programs | | \$2,959,499.00 | \$26,180.00 | \$2,933,319.00 | \$180,135.00 | \$2,779,364.00 | \$2,466,448.23 | | |

| | | | | | | | | |
|--|-----------------------|-----------------------|--|----------------------------------|---------------------------|---------------------|--------------------|--------------------|
| | | 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: 1011 Information Technology | | | | | | | | |
| PERS SVCS - Personnel Services | \$1,704,760.00 | \$34,411.00 | \$110,672.00 | 7% | \$1,670,349.00 | \$1,594,088.00 | \$671,312.33 | \$590,059.04 |
| SUPP & MAT - Supplies & Materials | \$24,880.00 | \$0.00 | \$3,600.00 | 17% | \$24,880.00 | \$21,280.00 | \$17,491.78 | \$16,841.97 |
| MAINT & SVCS - Maintenance & Services | \$3,720.00 | \$0.00 | \$880.00 | 31% | \$3,720.00 | \$2,840.00 | \$2,008.52 | \$2,663.41 |
| OTHR CHGS - Other Charges | \$9,200.00 | \$0.00 | \$1,600.00 | 21% | \$9,200.00 | \$7,600.00 | \$7,469.86 | \$4,220.25 |
| INTFND CHGS - Interfund Charges | \$0.00 | \$0.00 | \$0.00 | 0% | \$0.00 | \$0.00 | (\$34,867.82) | (\$33,348.38) |
| CAP EQ - Capital Equipment | \$0.00 | \$0.00 | \$0.00 | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Department Total: Information Technology | \$1,742,560.00 | \$34,411.00 | \$116,752.00 | 7% | \$1,708,149.00 | \$1,625,808.00 | \$663,414.67 | \$580,436.29 |

| 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: 1011 - Information Technology | | | | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | | | | |
| 6000.100 | Personnel Services Salaries | 1,169,841.00 | 1.00 | 1,169,840.00 | 48,398.00 | 1,121,443.00 | 670,724.88 | | |
| 6000.400 | Personnel Services Overtime Pay | 13,400.00 | 0.00 | 13,400.00 | 10,400.00 | 3,000.00 | 587.45 | On call pay was in salaries in previous years, moved on call to overtime in FY26 | |
| 6010.020 | Benefits Contingency | 460.00 | 0.00 | 460.00 | (31.00) | 491.00 | 0.00 | | |
| 6010.025 | Benefits Deferred Comp Match | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 10,000.00 | 0.00 | | |
| 6010.030 | Benefits Hospitalization Insurance | 174,177.00 | 33,265.00 | 140,912.00 | 22,547.00 | 151,630.00 | 0.00 | | 8% increase in health insurance. |
| 6010.050 | Benefits Retirement | 155,355.00 | 0.00 | 155,355.00 | 21,118.00 | 134,237.00 | 0.00 | | |
| 6010.060 | Benefits Social Security Taxes | 89,493.00 | (18.00) | 89,511.00 | 3,840.00 | 85,653.00 | 0.00 | | |
| 6010.070 | Benefits Unemployment Insurance | 459.00 | 0.00 | 459.00 | (32.00) | 491.00 | 0.00 | | |
| 6010.090 | Benefits Workmans Compensation Ins | 24,173.00 | 1,163.00 | 23,010.00 | 7,127.00 | 17,046.00 | 0.00 | | Slight increase due to updated quote. |
| 6010.120 | Benefits Long Term Disability | 1,723.00 | 0.00 | 1,723.00 | (117.00) | 1,840.00 | 0.00 | | |
| 6010.130 | Benefits Life Insurance | 1,953.00 | 0.00 | 1,953.00 | (133.00) | 2,086.00 | 0.00 | | |
| 6010.140 | Benefits FSA & PSA Admin and EAP Program | 2,114.00 | 0.00 | 2,114.00 | (144.00) | 2,258.00 | 0.00 | | |
| 6010.150 | Benefits Retirement Administration Fee | 2,206.00 | 0.00 | 2,206.00 | (150.00) | 2,356.00 | 0.00 | | |
| 6010.900 | Benefits OPEB contribution | 59,406.00 | 0.00 | 59,406.00 | (2,151.00) | 61,557.00 | 0.00 | | |
| <i>Account Classification Total: PERS SVCS - Personnel Services</i> | | \$1,704,760.00 | \$34,411.00 | \$1,670,349.00 | \$110,672.00 | \$1,594,088.00 | \$671,312.33 | | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | | |
| 6100.010 | Administrative Expense Administrative Expenses | 700.00 | 0.00 | 700.00 | 200.00 | 500.00 | 699.75 | | |
| 6100.100 | Administrative Expense Dues, Licenses & Subscriptions | 80.00 | 0.00 | 80.00 | 0.00 | 80.00 | 0.00 | | |
| 6100.190 | Administrative Expense Office Supplies | 600.00 | 0.00 | 600.00 | 100.00 | 500.00 | 291.62 | | |
| 6100.210 | Administrative Expense Paper | 200.00 | 0.00 | 200.00 | 0.00 | 200.00 | 0.00 | | |
| 6110.090 | Supplies & Equipment Computers & Printers | 2,360.00 | 0.00 | 2,360.00 | (2,200.00) | 4,560.00 | 2,181.00 | Only one computer needed for the department. | |
| 6110.245 | Supplies & Equipment Mobile Phones | 18,940.00 | 0.00 | 18,940.00 | 5,200.00 | 13,740.00 | 13,682.96 | Cost of MAAS360 lincense increased and the number of licenses also increased based on increase of employees countywide. | |
| 6110.280 | Supplies & Equipment Office Furniture | 1,200.00 | 0.00 | 1,200.00 | 0.00 | 1,200.00 | 195.99 | | |
| 6150.050 | Uniforms & Personal Equipment Uniforms | 800.00 | 0.00 | 800.00 | 300.00 | 500.00 | 440.46 | Additional shirts required after the integration of Document Imaging. | |

| 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 |
| <i>Account Classification Total: SUPP & MAT - Supplies & Materials</i> | | \$24,880.00 | \$0.00 | \$24,880.00 | \$3,600.00 | \$21,280.00 | \$17,491.78 | | |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | | |
| 6540.020 | Vehicle Operating Expenses Fuel - WC Fleet | 2,200.00 | 0.00 | 2,200.00 | 400.00 | 1,800.00 | 1,643.49 | Increases in fuel, adding additional responsibilities to new a new role of security analyst. More travel around county. Adding monthly network checks to remote offices. | |
| 6540.030 | Vehicle Operating Expenses Vehicle Maintenance | 1,480.00 | 0.00 | 1,480.00 | 480.00 | 1,000.00 | 365.03 | New tires recommended for one of the vans. | |
| 6550.081 | Building Site Expenses Fire Extinguishers | 40.00 | 0.00 | 40.00 | 0.00 | 40.00 | 0.00 | | |
| <i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i> | | \$3,720.00 | \$0.00 | \$3,720.00 | \$880.00 | \$2,840.00 | \$2,008.52 | | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | | |
| 7000.040 | Travel, Training & Expense Continuing Education/Certificati | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 4,949.00 | | |
| 7000.100 | Travel, Training & Expense Meetings/Conferences/Shows | 4,000.00 | 0.00 | 4,000.00 | 1,600.00 | 2,400.00 | 2,520.86 | Adding two additional persons to MACo this year after the addition of Document Imaging personnel. | |
| 7000.115 | Travel, Training & Expense Mileage | 200.00 | 0.00 | 200.00 | 0.00 | 200.00 | 0.00 | | |
| <i>Account Classification Total: OTHR CHGS - Other Charges</i> | | \$9,200.00 | \$0.00 | \$9,200.00 | \$1,600.00 | \$7,600.00 | \$7,469.86 | | |
| <i>INTFND CHGS - Interfund Charges</i> | | | | | | | | | |
| 8010.110 | Interfund Water & Wastewater Enterprise Ch | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (24,292.82) | | |
| 8010.120 | Interfund Landfill Enterprise Charges | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (10,575.00) | | |
| <i>Account Classification Total: INTFND CHGS - Interfund Charges</i> | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | (\$34,867.82) | | |
| Expense Total: 1011 - Information Technology | | \$1,742,560.00 | \$34,411.00 | \$1,708,149.00 | \$116,752.00 | \$1,625,808.00 | \$663,414.67 | | |

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|--|-----------------------|-----------------------|--|----------------------------------|---------------------------|---------------------|--------------------|--------------------|
| | | 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: 1090 Other General Government | | | | | | | | |
| SUPP & MAT - Supplies & Materials | 2,345,144.00 | 0.00 | 939,165.00 | 67% | 2,345,144.00 | 1,405,979.00 | 3,318,771.54 | 6,294,874.47 |
| MAINT & SVCS - Maintenance & Services | 1,044,994.00 | 46,200.00 | 51,240.00 | 5% | 998,794.00 | 993,754.00 | 777,609.38 | 838,061.37 |
| OTHR CHGS - Other Charges | 2,948,602.00 | 0.00 | 805,236.00 | 38% | 2,948,602.00 | 2,143,366.00 | 1,139,251.70 | 1,115,355.27 |
| CAP EQ - Capital Equipment | 0.00 | 0.00 | 0.00 | 0% | 0.00 | 0.00 | 0.00 | 0.00 |
| Department Total: Other General Government | 6,338,740.00 | 46,200.00 | 1,795,641.00 | 40% | 6,292,540.00 | 4,543,099.00 | 5,235,632.62 | 8,248,291.11 |

| 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 |
| REVENUES | | | | | | | | | |
| Department: 1090 - Other General Government | | | | | | | | | |
| Location: 070 - Government Center | | | | | | | | | |
| <i>INTGOV FED - Intergovernmental - Federal Revenues</i> | | | | | | | | | |
| 5664.020 | US Fish and Wildlife Service Other General Government | 6,326.00 | 0.00 | 6,326.00 | (424.00) | 6,750.00 | 6,326.00 | | |
| <i>Account Classification Total: INTGOV FED - Intergovernmental - Federal Revenues</i> | | \$6,326.00 | \$0.00 | \$6,326.00 | (\$424.00) | \$6,750.00 | \$6,326.00 | | |
| <i>INTGOV ST - Intergovernmental - State Revenues</i> | | | | | | | | | |
| 5645 | Share of State Park Receipts | 535,000.00 | 0.00 | 535,000.00 | (90,000.00) | 625,000.00 | 534,225.00 | Decrease based on previous years actuals. | |
| 5663 | Share of State Forest Land | 70,000.00 | 0.00 | 70,000.00 | (3,000.00) | 73,000.00 | 0.00 | Decrease based on past 5 years actuals. | |
| <i>Account Classification Total: INTGOV ST - Intergovernmental - State Revenues</i> | | \$605,000.00 | \$0.00 | \$605,000.00 | (\$93,000.00) | \$698,000.00 | \$534,225.00 | | |
| Department Total: 1090 - Other General Government | | \$611,326.00 | \$0.00 | \$611,326.00 | (\$93,424.00) | \$704,750.00 | \$540,551.00 | | |

| 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: 1090 - Other General Government | | | | | | | | | |
| Location: 020 - Information Technology | | | | | | | | | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | | |
| 6100.100 | Administrative Expense Dues, Licenses & Subscriptions | 5,400.00 | 0.00 | 5,400.00 | 548.00 | 4,852.00 | 4,408.41 | Web site hosting has increased. | |
| 6100.190 | Administrative Expense Office Supplies | 9,500.00 | 0.00 | 9,500.00 | 1,500.00 | 8,000.00 | 2,253.40 | Increase for UPS batteries and additional desktop phones. Will most likely need to replace security badge printer as well. | |
| 6110.080 | Supplies & Equipment Computer Repairs & Supplies | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 10,000.00 | 8,822.31 | No changes | |
| 6110.090 | Supplies & Equipment Computers & Printers | 20,000.00 | 0.00 | 20,000.00 | 0.00 | 20,000.00 | 17,951.46 | No changes | |
| 6110.165 | Supplies & Equipment IT | 4,500.00 | 0.00 | 4,500.00 | 0.00 | 4,500.00 | 369.07 | No Changes | |
| 6110.390 | Supplies & Equipment Small Equipment | 11,000.00 | 0.00 | 11,000.00 | 11,000.00 | 0.00 | 0.00 | Opened new account for hardware & software for security badges. | |
| 6130.020 | Equipment Maintenance Equipment Annual Maint Contr. | 152,000.00 | 0.00 | 152,000.00 | 0.00 | 152,000.00 | 142,521.65 | No Change | |
| 6130.042 | Equipment Maintenance Network | 206,000.00 | 0.00 | 206,000.00 | 1,000.00 | 205,000.00 | 175,406.99 | Changing WAN switches to Edge Security Appliance | |
| 6130.060 | Equipment Maintenance Software Licensing | 147,915.00 | 0.00 | 147,915.00 | 27,250.00 | 120,665.00 | 67,956.43 | Increases based on Docuware maintenance and increased usage among the county departments. Additional GIS licenses requested by DRP for 3 new users. | |
| 6130.070 | Equipment Maintenance Software Maintenance Agreements | 1,011,365.00 | 0.00 | 1,011,365.00 | 831,515.00 | 179,850.00 | 136,761.00 | Tyler Tech Permitting/Licensing Software DRP & EP. Several increases based on additional users, price increases and data storage increases. | |
| 6130.075 | Equipment Maintenance Software Upgrades | 137,200.00 | 0.00 | 137,200.00 | 2,450.00 | 134,750.00 | 137,691.35 | Increase due to additional users on the county network. | |
| 6160.043 | Grant Programs Other Grants | 100,000.00 | 0.00 | 100,000.00 | 0.00 | 100,000.00 | 0.00 | No changes | |
| 6160.403 | Grant Programs DHCD Broadband Grants | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 524,000.00 | | |
| <i>Account Classification Total: SUPP & MAT - Supplies & Materials</i> | | \$1,814,880.00 | \$0.00 | \$1,814,880.00 | \$875,263.00 | \$939,617.00 | \$1,218,142.07 | | |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | | |
| 6500.090 | Systems Maintenance Wireless Network Upgrades | 500.00 | 0.00 | 500.00 | 0.00 | 500.00 | 0.00 | No changes | |
| 6530.110 | Consulting Services Programming | 12,000.00 | 0.00 | 12,000.00 | (5,000.00) | 17,000.00 | 12,900.15 | Decreasing the number of doors getting added to Access Control | |

| 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 |
| 6550.305 | Building Site Expenses Utility Locator | 500.00 | 0.00 | 500.00 | 0.00 | 500.00 | 307.32 | No changes | |
| 6700.250 | Other Maint. & Svcs Internet Service | 5,200.00 | 0.00 | 5,200.00 | 200.00 | 5,000.00 | 5,056.67 | Expecting no increases | |
| Account Classification Total: MAINT & SVCS - Maintenance & Services | | \$18,200.00 | \$0.00 | \$18,200.00 | (\$4,800.00) | \$23,000.00 | \$18,264.14 | | |
| OTHR CHGS - Other Charges | | | | | | | | | |
| 7000.060 | Travel, Training & Expense Educational Training | 9,500.00 | 0.00 | 9,500.00 | 1,500.00 | 8,000.00 | 1,690.79 | Increase due to additional licenses required for Knowb4 software and Cybersecurity training for all county users. | |
| Account Classification Total: OTHR CHGS - Other Charges | | \$9,500.00 | \$0.00 | \$9,500.00 | \$1,500.00 | \$8,000.00 | \$1,690.79 | | |
| Location Total: 020 - Information Technology | | \$1,842,580.00 | \$0.00 | \$1,842,580.00 | \$871,963.00 | \$970,617.00 | \$1,238,097.00 | | |
| Location: 025 - Management Information Systems | | | | | | | | | |
| SUPP & MAT - Supplies & Materials | | | | | | | | | |
| 6110.270 | Supplies & Equipment Office Equipment Repairs | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 0.00 | No increases | |
| 6110.350 | Supplies & Equipment Scanners | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 10,000.00 | 6,699.00 | No increases expected | |
| 6130.070 | Equipment Maintenance Software Maintenance Agreements | 161,189.00 | 0.00 | 161,189.00 | 6,989.00 | 154,200.00 | 135,141.63 | Increase for Tyler Tech Support, Custom Reports, Management fees and benefit admin | |
| Account Classification Total: SUPP & MAT - Supplies & Materials | | \$172,189.00 | \$0.00 | \$172,189.00 | \$6,989.00 | \$165,200.00 | \$141,840.63 | | |
| OTHR CHGS - Other Charges | | | | | | | | | |
| 7000.060 | Travel, Training & Expense Educational Training | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 3,297.50 | No changes expected | |
| Account Classification Total: OTHR CHGS - Other Charges | | \$5,000.00 | \$0.00 | \$5,000.00 | \$0.00 | \$5,000.00 | \$3,297.50 | | |
| Location Total: 025 - Management Information Systems | | \$177,189.00 | \$0.00 | \$177,189.00 | \$6,989.00 | \$170,200.00 | \$145,138.13 | | |
| Location: 050 - Courthouse | | | | | | | | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | |
| 6550.030 | Building Site Expenses Carpet/VCT Cleaning | 3,000.00 | 0.00 | 3,000.00 | (2,000.00) | 5,000.00 | 1,563.48 | Decrease based on prior year actuals. | |
| 6550.050 | Building Site Expenses Custodial Supplies | 13,260.00 | 0.00 | 13,260.00 | 0.00 | 13,260.00 | 9,238.10 | | |
| 6550.060 | Building Site Expenses Electricity | 93,000.00 | 0.00 | 93,000.00 | 0.00 | 93,000.00 | 84,463.37 | | |
| 6550.070 | Building Site Expenses Elevator Testing | 10,300.00 | 0.00 | 10,300.00 | 300.00 | 10,000.00 | 10,827.00 | | |
| 6550.080 | Building Site Expenses Fire Alarm Testing | 2,030.00 | 0.00 | 2,030.00 | 0.00 | 2,030.00 | 1,513.34 | | |
| 6550.081 | Building Site Expenses Fire Extinguishers | 225.00 | 0.00 | 225.00 | 0.00 | 225.00 | 94.50 | | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 50,000.00 | 0.00 | 50,000.00 | 0.00 | 50,000.00 | 24,788.66 | | |

| 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 |
| 6550.100 | Building Site Expenses Generator Services & Repairs | 2,500.00 | 0.00 | 2,500.00 | 0.00 | 2,500.00 | 1,082.50 | | |
| 6550.110 | Building Site Expenses Heating Fuel Oil | 28,000.00 | 0.00 | 28,000.00 | 0.00 | 28,000.00 | 21,136.34 | | |
| 6550.124 | Building Site Expenses HVAC Loop Water Treatment | 700.00 | 0.00 | 700.00 | 0.00 | 700.00 | 695.96 | | |
| 6550.180 | Building Site Expenses Pest Control/Termite Insp | 684.00 | 0.00 | 684.00 | 0.00 | 684.00 | 540.80 | | |
| 6550.230 | Building Site Expenses Security System Expenses | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 0.00 | | |
| 6550.250 | Building Site Expenses Sprinkler Testing | 920.00 | 0.00 | 920.00 | 0.00 | 920.00 | 910.00 | | |
| 6550.270 | Building Site Expenses Telephone | 15,000.00 | 0.00 | 15,000.00 | 400.00 | 14,600.00 | 14,845.28 | | |
| 6550.280 | Building Site Expenses Tipping Fees | 600.00 | 0.00 | 600.00 | 0.00 | 600.00 | 83.70 | | |
| 6550.300 | Building Site Expenses Trash Removal | 2,500.00 | 0.00 | 2,500.00 | 0.00 | 2,500.00 | 1,979.84 | | |
| 6550.310 | Building Site Expenses Water & Sewer | 2,400.00 | 0.00 | 2,400.00 | 0.00 | 2,400.00 | 2,522.26 | | |
| Account Classification Total: MAINT & SVCS - Maintenance & Services | | \$227,119.00 | \$0.00 | \$227,119.00 | (\$1,300.00) | \$228,419.00 | \$176,285.13 | | |
| Location Total: 050 - Courthouse | | \$227,119.00 | \$0.00 | \$227,119.00 | (\$1,300.00) | \$228,419.00 | \$176,285.13 | | |
| Location: 055 - Public Safety Storage | | | | | | | | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | |
| 6550.015 | Building Site Expenses Building Supplies | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 0.00 | | |
| 6550.020 | Building Site Expenses Buildings & Grounds Maintenance | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 0.00 | | |
| 6550.040 | Building Site Expenses Cleaning Contract | 2,200.00 | 0.00 | 2,200.00 | 0.00 | 2,200.00 | 0.00 | | |
| 6550.050 | Building Site Expenses Custodial Supplies | 200.00 | 0.00 | 200.00 | 0.00 | 200.00 | 0.00 | | |
| 6550.060 | Building Site Expenses Electricity | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 0.00 | | |
| 6550.080 | Building Site Expenses Fire Alarm Testing | 3,000.00 | 0.00 | 3,000.00 | 0.00 | 3,000.00 | 0.00 | | |
| 6550.081 | Building Site Expenses Fire Extinguishers | 500.00 | 0.00 | 500.00 | 100.00 | 400.00 | 0.00 | | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 0.00 | | |
| 6550.120 | Building Site Expenses Heating Propane | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 0.00 | | |
| 6550.140 | Building Site Expenses Internet Access | 1,000.00 | 0.00 | 1,000.00 | (500.00) | 1,500.00 | 0.00 | | |
| 6550.180 | Building Site Expenses Pest Control/Termite Insp | 400.00 | 0.00 | 400.00 | 100.00 | 300.00 | 0.00 | | |
| 6550.220 | Building Site Expenses Security Alarm Monitoring | 1,200.00 | 0.00 | 1,200.00 | 0.00 | 1,200.00 | 0.00 | | |
| 6550.300 | Building Site Expenses Trash Removal | 500.00 | 0.00 | 500.00 | 0.00 | 500.00 | 0.00 | | |
| 6550.310 | Building Site Expenses Water & Sewer | 800.00 | 0.00 | 800.00 | 0.00 | 800.00 | 0.00 | | |
| Account Classification Total: MAINT & SVCS - Maintenance & Services | | \$27,800.00 | \$0.00 | \$27,800.00 | (\$300.00) | \$28,100.00 | \$0.00 | | |

| 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 Total: 055 - Public Safety Storage | | \$27,800.00 | \$0.00 | \$27,800.00 | (\$300.00) | \$28,100.00 | \$0.00 | | |
| Location: 060 - Isle of Wight | | | | | | | | | |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | | |
| 6550.030 | Building Site Expenses Carpet/VCT Cleaning | 500.00 | 0.00 | 500.00 | 0.00 | 500.00 | 16.00 | | |
| 6550.040 | Building Site Expenses Cleaning Contract | 6,756.00 | 0.00 | 6,756.00 | 156.00 | 6,600.00 | 6,340.12 | | |
| 6550.050 | Building Site Expenses Custodial Supplies | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 1,419.07 | | |
| 6550.060 | Building Site Expenses Electricity | 7,000.00 | 0.00 | 7,000.00 | 0.00 | 7,000.00 | 5,983.40 | | |
| 6550.080 | Building Site Expenses Fire Alarm Testing | 380.00 | 0.00 | 380.00 | 70.00 | 310.00 | 376.67 | | |
| 6550.081 | Building Site Expenses Fire Extinguishers | 50.00 | 0.00 | 50.00 | 0.00 | 50.00 | 38.50 | | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 4,000.00 | 0.00 | 4,000.00 | 0.00 | 4,000.00 | 3,769.98 | | |
| 6550.120 | Building Site Expenses Heating Propane | 2,500.00 | 0.00 | 2,500.00 | 0.00 | 2,500.00 | 2,190.44 | | |
| 6550.180 | Building Site Expenses Pest Control/Termite Insp | 345.00 | 0.00 | 345.00 | 5.00 | 340.00 | 340.80 | | |
| 6550.220 | Building Site Expenses Security Alarm Monitoring | 750.00 | 0.00 | 750.00 | (250.00) | 1,000.00 | 564.00 | | |
| 6550.240 | Building Site Expenses Sewer Pump/Septic Tank Maint | 400.00 | 0.00 | 400.00 | 0.00 | 400.00 | 0.00 | | |
| 6550.280 | Building Site Expenses Tipping Fees | 110.00 | 0.00 | 110.00 | 10.00 | 100.00 | 107.70 | | |
| 6550.300 | Building Site Expenses Trash Removal | 1,100.00 | 0.00 | 1,100.00 | 0.00 | 1,100.00 | 968.00 | | |
| 6550.320 | Building Site Expenses Water Treatment | 3,000.00 | 0.00 | 3,000.00 | (3,000.00) | 6,000.00 | 378.00 | Decreased based on a 4 year average of expenses | |
| <i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i> | | \$27,891.00 | \$0.00 | \$27,891.00 | (\$3,009.00) | \$30,900.00 | \$22,492.68 | | |
| Location Total: 060 - Isle of Wight | | \$27,891.00 | \$0.00 | \$27,891.00 | (\$3,009.00) | \$30,900.00 | \$22,492.68 | | |
| Location: 065 - Snow Hill Warehouse | | | | | | | | | |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | | |
| 6550.060 | Building Site Expenses Electricity | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,567.19 | | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 16.44 | | |
| 6550.220 | Building Site Expenses Security Alarm Monitoring | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 295.44 | | |
| 6550.270 | Building Site Expenses Telephone | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 197.97 | | |
| <i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i> | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,077.04 | | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | | |
| 7200.010 | Bond & Interest Expense Interest Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11,000.60 | | |

| 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 |
| <i>Account Classification Total: OTHR CHGS - Other Charges</i> | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$11,000.60 | | |
| Location Total: 065 - Snow Hill Warehouse | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$13,077.64 | | |
| Location: 070 - Government Center | | | | | | | | | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | | |
| 6100.100 | Administrative Expense Dues, Licenses & Subscriptions | 18,352.00 | 0.00 | 18,352.00 | 30.00 | 18,322.00 | 17,114.00 | | |
| 6100.165 | Administrative Expense Meeting Expense | 3,480.00 | 0.00 | 3,480.00 | 0.00 | 3,480.00 | 3,586.48 | | |
| 6100.190 | Administrative Expense Office Supplies | 3,000.00 | 0.00 | 3,000.00 | (2,000.00) | 5,000.00 | 1,221.24 | Decrease based on FY24 Actuals and FY25, 6 month costs | |
| 6100.230 | Administrative Expense Postage & Freight | 150,100.00 | 0.00 | 150,100.00 | 5,100.00 | 145,000.00 | 150,084.59 | Increase based on FY24 Actual Costs | |
| 6110.090 | Supplies & Equipment Computers & Printers | 3,000.00 | 0.00 | 3,000.00 | 0.00 | 3,000.00 | 1,925.68 | | |
| 6110.110 | Supplies & Equipment Disaster Preparedness Materials | 3,000.00 | 0.00 | 3,000.00 | 0.00 | 3,000.00 | 0.00 | | |
| 6110.370 | Supplies & Equipment Sign Materials | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 0.00 | | |
| 6130.070 | Equipment Maintenance Software Maintenance Agreements | 162,783.00 | 0.00 | 162,783.00 | 53,783.00 | 109,000.00 | 89,369.23 | Critical Mention Media Monitoring Software for Admin, Tourism & Economic Development. Placer AI Software for Rec/Parks, Environmental Programs, Tourism/Economic Development. | |
| 6130.100 | Equipment Maintenance Other Equipment Lease | 9,360.00 | 0.00 | 9,360.00 | 0.00 | 9,360.00 | 7,943.19 | | |
| 6160.400 | Grant Programs American Rescue Plan Act 2021 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,687,544.43 | | |
| <i>Account Classification Total: SUPP & MAT - Supplies & Materials</i> | | \$358,075.00 | \$0.00 | \$358,075.00 | \$56,913.00 | \$301,162.00 | \$1,958,788.84 | | |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | | |
| 6510.070 | Legal Services Judgements & Lawsuits | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 10,000.00 | 0.00 | | |
| 6530.010 | Consulting Services Annual Audit Fees | 99,200.00 | 46,200.00 | 53,000.00 | 46,200.00 | 53,000.00 | 44,225.00 | | Updated audit costs based on RFP proposal results |
| 6530.040 | Consulting Services Consulting Services | 81,500.00 | 0.00 | 81,500.00 | 0.00 | 81,500.00 | 40,012.50 | | |
| 6540.020 | Vehicle Operating Expenses Fuel - WC Fleet | 25,000.00 | 0.00 | 25,000.00 | 0.00 | 25,000.00 | 0.00 | | |
| 6545 | Energy | 15,000.00 | 0.00 | 15,000.00 | 0.00 | 15,000.00 | 0.00 | | |
| 6550.030 | Building Site Expenses Carpet/VCT Cleaning | 13,500.00 | 0.00 | 13,500.00 | 8,500.00 | 5,000.00 | 13,456.08 | Increase based on FY24 actual expenses | |
| 6550.040 | Building Site Expenses Cleaning Contract | 69,675.00 | 0.00 | 69,675.00 | 1,675.00 | 68,000.00 | 64,497.11 | Increase based on cleaning contract price for FY26 | |

| 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 |
| 6550.050 | Building Site Expenses Custodial Supplies | 14,885.00 | 0.00 | 14,885.00 | 2,885.00 | 12,000.00 | 9,088.97 | Increase based on FY25 actual costs thru December | |
| 6550.060 | Building Site Expenses Electricity | 100,000.00 | 0.00 | 100,000.00 | 0.00 | 100,000.00 | 84,463.29 | | |
| 6550.070 | Building Site Expenses Elevator Testing | 3,800.00 | 0.00 | 3,800.00 | 0.00 | 3,800.00 | 3,607.00 | | |
| 6550.080 | Building Site Expenses Fire Alarm Testing | 1,650.00 | 0.00 | 1,650.00 | 0.00 | 1,650.00 | 1,513.34 | | |
| 6550.081 | Building Site Expenses Fire Extinguishers | 175.00 | 0.00 | 175.00 | 0.00 | 175.00 | 114.00 | | |
| 6550.085 | Building Site Expenses Generator Fuel Oil | 800.00 | 0.00 | 800.00 | 0.00 | 800.00 | 0.00 | | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 70,000.00 | 0.00 | 70,000.00 | 0.00 | 70,000.00 | 29,403.29 | | |
| 6550.100 | Building Site Expenses Generator Services & Repairs | 6,000.00 | 0.00 | 6,000.00 | 0.00 | 6,000.00 | 980.90 | | |
| 6550.120 | Building Site Expenses Heating Propane | 14,000.00 | 0.00 | 14,000.00 | 0.00 | 14,000.00 | 8,520.99 | | |
| 6550.124 | Building Site Expenses HVAC Loop Water Treatment | 3,500.00 | 0.00 | 3,500.00 | 0.00 | 3,500.00 | 1,565.88 | | |
| 6550.170 | Building Site Expenses Office Rent/Lease | 2,760.00 | 0.00 | 2,760.00 | 0.00 | 2,760.00 | 2,760.00 | | |
| 6550.180 | Building Site Expenses Pest Control/Termite Insp | 350.00 | 0.00 | 350.00 | 0.00 | 350.00 | 340.80 | | |
| 6550.220 | Building Site Expenses Security Alarm Monitoring | 250.00 | 0.00 | 250.00 | 0.00 | 250.00 | 204.00 | | |
| 6550.230 | Building Site Expenses Security System Expenses | 5,000.00 | 0.00 | 5,000.00 | (1,000.00) | 6,000.00 | 4,966.32 | Decrease based on previous year actuals | |
| 6550.250 | Building Site Expenses Sprinkler Testing | 1,250.00 | 0.00 | 1,250.00 | 0.00 | 1,250.00 | 1,060.00 | | |
| 6550.260 | Building Site Expenses Taxes | 500.00 | 0.00 | 500.00 | 0.00 | 500.00 | 368.00 | | |
| 6550.270 | Building Site Expenses Telephone | 47,000.00 | 0.00 | 47,000.00 | 0.00 | 47,000.00 | 45,100.29 | | |
| 6550.280 | Building Site Expenses Tipping Fees | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 115.85 | | |
| 6550.300 | Building Site Expenses Trash Removal | 3,000.00 | 0.00 | 3,000.00 | 0.00 | 3,000.00 | 3,021.52 | | |
| 6550.310 | Building Site Expenses Water & Sewer | 17,500.00 | 0.00 | 17,500.00 | 0.00 | 17,500.00 | 12,198.52 | | |
| Account Classification Total: MAINT & SVCS - Maintenance & Services | | \$607,295.00 | \$46,200.00 | \$561,095.00 | \$58,260.00 | \$549,035.00 | \$371,583.65 | | |
| OTHR CHGS - Other Charges | | | | | | | | | |
| 7000.020 | Travel, Training & Expense Board Member Allowance | 30,700.00 | 0.00 | 30,700.00 | (3,100.00) | 33,800.00 | 6,182.99 | Decrease based on actual costs in prior years and current exp | |
| 7000.050 | Travel, Training & Expense Courier Service | 1,500.00 | 0.00 | 1,500.00 | 0.00 | 1,500.00 | 934.15 | | |
| 7000.060 | Travel, Training & Expense Educational Training | 700.00 | 0.00 | 700.00 | 0.00 | 700.00 | 0.00 | | |
| 7000.100 | Travel, Training & Expense Meetings/Conferences/Shows | 26,145.00 | 0.00 | 26,145.00 | 1,510.00 | 24,635.00 | 11,072.69 | Increase based on additional meetings and increase hurricane conference attendance | |

| 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 |
| 7040.010 | Tri-County Council Shore Transit MTA Local Match | 387,737.00 | 0.00 | 387,737.00 | (28,077.00) | 415,814.00 | 327,858.00 | Decrease in operational funding request. Workforce cannot support additional services beyond Urban & Rural operating request. (No SSTAP request). | |
| 7040.020 | Tri-County Council Shore Transit Capital Match | 66,867.00 | 0.00 | 66,867.00 | 36,347.00 | 30,520.00 | 53,020.00 | Tri County requested increase due to State funding decrease. | |
| 7040.030 | Tri-County Council Tri-County Council | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 10,000.00 | 10,000.00 | | |
| 7120.110 | Other Non-Matching Expenses Briddletown Service Area Appr. | 31,500.00 | 0.00 | 31,500.00 | 0.00 | 31,500.00 | 31,500.00 | | |
| 7120.130 | Other Non-Matching Expenses SDAT Expense | 1,265,573.00 | 0.00 | 1,265,573.00 | 580,573.00 | 685,000.00 | 625,092.00 | Increase SDAT to 90% Local Cost Share | |
| 7170.100 | Benefits & Insurance Property & Liability Insurance | 1,016,450.00 | 0.00 | 1,016,450.00 | 216,450.00 | 800,000.00 | 0.00 | 10% Increase in property & liability insurance. In addition FY26 Comprehensive collision coverage for auto. | |
| 7500 | Other Expenses | 96,930.00 | 0.00 | 96,930.00 | 33.00 | 96,897.00 | 57,602.98 | | |
| Account Classification Total: OTHR CHGS - Other Charges | | \$2,934,102.00 | \$0.00 | \$2,934,102.00 | \$803,736.00 | \$2,130,366.00 | \$1,123,262.81 | | |
| Location Total: 070 - Government Center | | \$3,899,472.00 | \$46,200.00 | \$3,853,272.00 | \$918,909.00 | \$2,980,563.00 | \$3,453,635.30 | | |
| Location: 075 - Other Government Buildings | | | | | | | | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | |
| 6550.028 | Building Site Expenses Cable | 132.00 | 0.00 | 132.00 | 0.00 | 132.00 | 115.71 | | |
| 6550.030 | Building Site Expenses Carpet/VCT Cleaning | 200.00 | 0.00 | 200.00 | 0.00 | 200.00 | 0.00 | | |
| 6550.040 | Building Site Expenses Cleaning Contract | 5,280.00 | 0.00 | 5,280.00 | 680.00 | 4,600.00 | 5,104.25 | | |
| 6550.050 | Building Site Expenses Custodial Supplies | 900.00 | 0.00 | 900.00 | 0.00 | 900.00 | 449.55 | | |
| 6550.060 | Building Site Expenses Electricity | 18,750.00 | 0.00 | 18,750.00 | 0.00 | 18,750.00 | 17,416.48 | | |
| 6550.080 | Building Site Expenses Fire Alarm Testing | 900.00 | 0.00 | 900.00 | 0.00 | 900.00 | 326.67 | | |
| 6550.081 | Building Site Expenses Fire Extinguishers | 130.00 | 0.00 | 130.00 | 0.00 | 130.00 | 21.00 | | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 3,124.57 | | |
| 6550.120 | Building Site Expenses Heating Propane | 300.00 | 0.00 | 300.00 | 0.00 | 300.00 | 177.04 | | |
| 6550.124 | Building Site Expenses HVAC Loop Water Treatment | 520.00 | 0.00 | 520.00 | 0.00 | 520.00 | 0.00 | | |
| 6550.140 | Building Site Expenses Internet Access | 6,840.00 | 0.00 | 6,840.00 | 2,748.00 | 4,092.00 | 4,672.14 | Increase based on prior year actuals and increases in FY25 costs | |
| 6550.180 | Building Site Expenses Pest Control/Termite Insp | 672.00 | 0.00 | 672.00 | 0.00 | 672.00 | 340.80 | | |

| 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 |
| 6550.220 | Building Site Expenses Security Alarm Monitoring | 1,560.00 | 0.00 | 1,560.00 | 0.00 | 1,560.00 | 1,383.50 | | |
| 6550.270 | Building Site Expenses Telephone | 900.00 | 0.00 | 900.00 | 0.00 | 900.00 | 875.99 | | |
| 6550.280 | Building Site Expenses Tipping Fees | 400.00 | 0.00 | 400.00 | 0.00 | 400.00 | 56.60 | | |
| 6550.310 | Building Site Expenses Water & Sewer | 5,400.00 | 0.00 | 5,400.00 | (2,214.00) | 7,614.00 | 4,376.84 | Decrease based on previous years actuals and current expenses | |
| Account Classification Total: MAINT & SVCS - Maintenance & Services | | \$47,884.00 | \$0.00 | \$47,884.00 | \$1,214.00 | \$46,670.00 | \$38,441.14 | | |
| Location Total: 075 - Other Government Buildings | | \$47,884.00 | \$0.00 | \$47,884.00 | \$1,214.00 | \$46,670.00 | \$38,441.14 | | |
| Location: 080 - State's Attorney Building | | | | | | | | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | |
| 6550.030 | Building Site Expenses Carpet/VCT Cleaning | 835.00 | 0.00 | 835.00 | 35.00 | 800.00 | 834.36 | | |
| 6550.040 | Building Site Expenses Cleaning Contract | 10,500.00 | 0.00 | 10,500.00 | 0.00 | 10,500.00 | 9,877.57 | | |
| 6550.050 | Building Site Expenses Custodial Supplies | 1,800.00 | 0.00 | 1,800.00 | 0.00 | 1,800.00 | 1,456.55 | | |
| 6550.060 | Building Site Expenses Electricity | 40,000.00 | 0.00 | 40,000.00 | 0.00 | 40,000.00 | 34,387.51 | | |
| 6550.070 | Building Site Expenses Elevator Testing | 3,650.00 | 0.00 | 3,650.00 | 150.00 | 3,500.00 | 3,609.00 | | |
| 6550.080 | Building Site Expenses Fire Alarm Testing | 553.00 | 0.00 | 553.00 | 0.00 | 553.00 | 0.00 | | |
| 6550.081 | Building Site Expenses Fire Extinguishers | 40.00 | 0.00 | 40.00 | 0.00 | 40.00 | 21.00 | | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 3,936.82 | | |
| 6550.180 | Building Site Expenses Pest Control/Termite Insp | 500.00 | 0.00 | 500.00 | 0.00 | 500.00 | 340.80 | | |
| 6550.220 | Building Site Expenses Security Alarm Monitoring | 408.00 | 0.00 | 408.00 | 0.00 | 408.00 | 408.00 | | |
| 6550.230 | Building Site Expenses Security System Expenses | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 0.00 | | |
| 6550.250 | Building Site Expenses Sprinkler Testing | 760.00 | 0.00 | 760.00 | 0.00 | 760.00 | 760.00 | | |
| 6550.270 | Building Site Expenses Telephone | 3,240.00 | 0.00 | 3,240.00 | 0.00 | 3,240.00 | 2,618.00 | | |
| 6550.280 | Building Site Expenses Tipping Fees | 120.00 | 0.00 | 120.00 | 0.00 | 120.00 | 10.00 | | |
| 6550.310 | Building Site Expenses Water & Sewer | 1,060.00 | 0.00 | 1,060.00 | 60.00 | 1,000.00 | 1,021.63 | | |
| Account Classification Total: MAINT & SVCS - Maintenance & Services | | \$69,466.00 | \$0.00 | \$69,466.00 | \$245.00 | \$69,221.00 | \$59,281.24 | | |
| Location Total: 080 - State's Attorney Building | | \$69,466.00 | \$0.00 | \$69,466.00 | \$245.00 | \$69,221.00 | \$59,281.24 | | |
| Location: 085 - Bank Street Building | | | | | | | | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | |
| 6550.030 | Building Site Expenses Carpet/VCT Cleaning | 450.00 | 0.00 | 450.00 | 0.00 | 450.00 | 0.00 | | |

| 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 |
| 6550.040 | Building Site Expenses Cleaning Contract | 3,220.00 | 0.00 | 3,220.00 | 95.00 | 3,125.00 | 3,309.74 | | |
| 6550.050 | Building Site Expenses Custodial Supplies | 450.00 | 0.00 | 450.00 | 0.00 | 450.00 | 351.32 | | |
| 6550.060 | Building Site Expenses Electricity | 5,500.00 | 0.00 | 5,500.00 | 1,500.00 | 4,000.00 | 5,265.77 | Increase based on FY24 actual costs | |
| 6550.080 | Building Site Expenses Fire Alarm Testing | 360.00 | 0.00 | 360.00 | 40.00 | 320.00 | 351.67 | | |
| 6550.081 | Building Site Expenses Fire Extinguishers | 35.00 | 0.00 | 35.00 | 0.00 | 35.00 | 17.50 | | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 3,000.00 | 0.00 | 3,000.00 | 0.00 | 3,000.00 | 2,261.29 | | |
| 6550.120 | Building Site Expenses Heating Propane | 3,000.00 | 0.00 | 3,000.00 | (1,100.00) | 4,100.00 | 806.23 | Decreased based on prior 4 years average of actual costs | |
| 6550.180 | Building Site Expenses Pest Control/Termite Insp | 360.00 | 0.00 | 360.00 | 35.00 | 325.00 | 340.70 | | |
| 6550.220 | Building Site Expenses Security Alarm Monitoring | 204.00 | 0.00 | 204.00 | 0.00 | 204.00 | 204.00 | | |
| 6550.270 | Building Site Expenses Telephone | 1,320.00 | 0.00 | 1,320.00 | 120.00 | 1,200.00 | 1,243.90 | | |
| 6550.280 | Building Site Expenses Tipping Fees | 50.00 | 0.00 | 50.00 | 0.00 | 50.00 | 0.00 | | |
| 6550.300 | Building Site Expenses Trash Removal | 550.00 | 0.00 | 550.00 | 0.00 | 550.00 | 484.00 | | |
| 6550.310 | Building Site Expenses Water & Sewer | 840.00 | 0.00 | 840.00 | 240.00 | 600.00 | 810.00 | | |
| Account Classification Total: MAINT & SVCS - Maintenance & Services | | \$19,339.00 | \$0.00 | \$19,339.00 | \$930.00 | \$18,409.00 | \$15,446.12 | | |
| Location Total: 085 - Bank Street Building | | \$19,339.00 | \$0.00 | \$19,339.00 | \$930.00 | \$18,409.00 | \$15,446.12 | | |
| Location: 608 - 16th Street | | | | | | | | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | |
| 6550.170 | Building Site Expenses Office Rent/Lease | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 73,738.24 | | |
| Account Classification Total: MAINT & SVCS - Maintenance & Services | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$73,738.24 | | |
| Location Total: 608 - 16th Street | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$73,738.24 | | |
| Expense Total: 1090 - Other General Government | | \$6,338,740.00 | \$46,200.00 | \$6,292,540.00 | \$1,795,641.00 | \$4,543,099.00 | \$5,235,632.62 | | |

| | | | | | | | | |
|---------------------------------------|-----------------------|-----------------------|--|----------------------------------|---------------------------|---------------------|--------------------|--------------------|
| | | 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: 1101 Sheriff's Office | | | | | | | | |
| PERS SVCS - Personnel Services | 17,228,937.00 | 308,886.00 | 3,323,522.00 | 24% | 16,920,051.00 | 13,905,415.00 | 8,641,213.03 | 7,109,278.64 |
| SUPP & MAT - Supplies & Materials | 1,532,990.00 | 0.00 | 962.00 | 0% | 1,532,990.00 | 1,532,028.00 | 1,388,640.39 | 1,528,274.27 |
| MAINT & SVCS - Maintenance & Services | 825,410.00 | 0.00 | (21,512.00) | -3% | 825,410.00 | 846,922.00 | 743,488.40 | 688,936.53 |
| OTHR CHGS - Other Charges | 245,000.00 | 0.00 | 38,500.00 | 19% | 245,000.00 | 206,500.00 | 132,167.23 | 99,609.07 |
| CAP EQ - Capital Equipment | 862,000.00 | 0.00 | 72,000.00 | 9% | 862,000.00 | 790,000.00 | 461,169.97 | 175,991.42 |
| Department Total: Sheriff's Office | 20,694,337.00 | 308,886.00 | 3,413,472.00 | 20% | 20,385,451.00 | 17,280,865.00 | 11,366,679.02 | 9,602,089.93 |

| 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 |
| REVENUES | | | | | | | | | |
| Department: 1101 - Sheriff's Office | | | | | | | | | |
| Location: 030 - Sheriff | | | | | | | | | |
| <i>CHG SVC - Charges for Services</i> | | | | | | | | | |
| 5065.100 | Sheriff Fees Sheriff Fees - Paper Service | 35,000.00 | 0.00 | 35,000.00 | 10,000.00 | 25,000.00 | 41,192.00 | | |
| 5065.200 | Sheriff Fees Sheriff Fees - Peddler's License | 800.00 | 0.00 | 800.00 | 600.00 | 200.00 | 225.00 | | |
| 5065.300 | Sheriff Fees Sheriff Fees - Parking Fines | 200.00 | 0.00 | 200.00 | 125.00 | 75.00 | 81.00 | | |
| 5065.400 | Sheriff Fees Animal Control Fees | 90.00 | 0.00 | 90.00 | (1,410.00) | 1,500.00 | 885.00 | | |
| 5065.500 | Sheriff Fees Animal Shelter Revenue | 2,500.00 | 0.00 | 2,500.00 | 0.00 | 2,500.00 | 4,710.00 | | |
| 5065.700 | Sheriff Fees Contractual Services | 115,000.00 | 0.00 | 115,000.00 | 20,500.00 | 94,500.00 | 171,645.00 | BOE (Est 100,000), Detail Walmart, Sun Outdoors, Corrigan Sports | |
| 5065.800 | Sheriff Fees Body Worn Camera | 250.00 | 0.00 | 250.00 | 150.00 | 100.00 | 437.00 | | |
| 5065.990 | Sheriff Fees Other | 1,500.00 | 0.00 | 1,500.00 | 0.00 | 1,500.00 | 1,126.00 | | |
| 5161 | Casino Security | 17,250.00 | 0.00 | 17,250.00 | 8,750.00 | 8,500.00 | 32,100.00 | Reduced usage when hourly \$ increased | |
| 5162 | Seacrets Security | 50,000.00 | 0.00 | 50,000.00 | (40,000.00) | 90,000.00 | 87,780.00 | Reduced usage when hourly \$ increased | |
| <i>Account Total: CHG SVC - Charges for Services</i> | | \$222,590.00 | \$0.00 | \$222,590.00 | (\$1,285.00) | \$223,875.00 | \$340,181.00 | | |
| <i>INTGOV FED - Intergovernmental - Federal Revenues</i> | | | | | | | | | |
| 5541 | Traffic Safety SHA | 1,500.00 | 0.00 | 1,500.00 | 0.00 | 1,500.00 | 3,573.00 | | |
| 5675 | Child Support Enforcement Grant | 7,500.00 | 0.00 | 7,500.00 | (2,500.00) | 10,000.00 | 3,957.00 | | |
| 5770 | Bulletproof Vest Program | 7,500.00 | 0.00 | 7,500.00 | 0.00 | 7,500.00 | 9,970.00 | | |
| <i>Account Classification Total: INTGOV FED - Intergovernmental - Federal Revenues</i> | | \$16,500.00 | \$0.00 | \$16,500.00 | (\$2,500.00) | \$19,000.00 | \$17,500.00 | | |
| <i>INTGOV ST - Intergovernmental - State Revenues</i> | | | | | | | | | |
| 5635 | Police Protection Grant | 200,000.00 | 0.00 | 200,000.00 | 0.00 | 200,000.00 | 259,602.00 | | |
| 5713 | GOCCP - Sheriff Grants | 75,000.00 | 0.00 | 75,000.00 | (350,000.00) | 425,000.00 | 420,042.00 | | |
| 5762 | Heroin Coordinator Grant | 65,000.00 | 0.00 | 65,000.00 | 13,000.00 | 52,000.00 | 52,133.00 | Increase in coordinator salary & benefits | |
| 5905 | Sheriff-Sex Offender Grant | 9,000.00 | 0.00 | 9,000.00 | 1,000.00 | 8,000.00 | 25,759.00 | Amount determined by state formula | |
| 5910 | Sher-Health Tobacco Enforcement | 7,500.00 | 0.00 | 7,500.00 | 0.00 | 7,500.00 | 10,000.00 | | |
| 5912 | Sher-Health Underage Drinking | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 7,500.00 | | |
| <i>Account Classification Total: INTGOV ST - Intergovernmental - State Revenues</i> | | \$361,500.00 | \$0.00 | \$361,500.00 | (\$336,000.00) | \$697,500.00 | \$775,036.00 | | |
| Location Total: 030 - Sheriff | | \$600,590.00 | \$0.00 | \$600,590.00 | (\$339,785.00) | \$940,375.00 | \$1,132,717.00 | | |

| 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: | 035 - Firearms Training Center | | | | | | | | |
| CHG SVC - Charges for Services | | | | | | | | | |
| 5090 | Firearms Training Center Fee | 12,000.00 | 0.00 | 12,000.00 | 4,500.00 | 7,500.00 | 13,288.00 | Other agency usage fees, public use (FTC Revenue not SO) | |
| Account Classification Total: CHG SVC - Charges for Services | | \$12,000.00 | \$0.00 | \$12,000.00 | \$4,500.00 | \$7,500.00 | \$13,288.00 | | |
| Location Total: 035 - Firearms Training Center | | \$12,000.00 | \$0.00 | \$12,000.00 | \$4,500.00 | \$7,500.00 | \$13,288.00 | | |
| Revenue Total: 1101 - Sheriff's Office | | \$612,590.00 | \$0.00 | \$612,590.00 | (\$335,285.00) | \$947,875.00 | \$1,146,005.00 | | |

| 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: 1101 - Sheriff's Office | | | | | | | | | |
| Location: 030 - Sheriff | | | | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | | | | |
| 6000.100 | Personnel Services Salaries | 9,686,988.00 | 16,728.00 | 9,670,260.00 | 1,572,993.00 | 8,113,995.00 | 7,470,034.19 | | Adjustments based on current fiscal year position changes/career ladder promotions. |
| 6000.400 | Personnel Services Overtime Pay | 633,500.00 | 0.00 | 633,500.00 | 224,000.00 | 409,500.00 | 610,690.11 | | |
| 6000.410 | Personnel Services Overtime Grants/Reimbursements | 380,250.00 | 0.00 | 380,250.00 | 274,750.00 | 105,500.00 | 278,913.84 | | |
| 6000.450 | Personnel Services Overtime Pay - Kennel | 75,000.00 | 0.00 | 75,000.00 | (13,317.00) | 88,317.00 | 41,420.66 | | |
| 6010.020 | Benefits Contingency | 3,799.00 | 0.00 | 3,799.00 | 286.00 | 3,513.00 | 0.00 | | |
| 6010.025 | Benefits Deferred Comp Match | 50,000.00 | 0.00 | 50,000.00 | 0.00 | 50,000.00 | 0.00 | | |
| 6010.030 | Benefits Hospitalization Insurance | 1,315,508.00 | 198,822.00 | 1,116,686.00 | 218,916.00 | 1,096,592.00 | 0.00 | | 8% increase to health insurance. |
| 6010.050 | Benefits Retirement | 3,170,074.00 | 0.00 | 3,170,074.00 | 739,814.00 | 2,430,260.00 | 0.00 | | |
| 6010.060 | Benefits Social Security Taxes | 824,344.00 | 84,569.00 | 739,775.00 | 204,232.00 | 620,112.00 | 0.00 | | |
| 6010.070 | Benefits Unemployment Insurance | 3,794.00 | 0.00 | 3,794.00 | 281.00 | 3,513.00 | 0.00 | | |
| 6010.090 | Benefits Workmans Compensation Ins | 199,823.00 | 9,612.00 | 190,211.00 | 77,810.00 | 122,013.00 | 0.00 | | Increase based on quote update. |
| 6010.120 | Benefits Long Term Disability | 14,246.00 | 0.00 | 14,246.00 | 1,072.00 | 13,174.00 | 0.00 | | |
| 6010.130 | Benefits Life Insurance | 16,146.00 | 0.00 | 16,146.00 | 1,215.00 | 14,931.00 | 0.00 | | |
| 6010.140 | Benefits FSA & PSA Admin and EAP Program | 17,476.00 | 0.00 | 17,476.00 | 1,316.00 | 16,160.00 | 0.00 | | |
| 6010.150 | Benefits Retirement Administration Fee | 18,236.00 | 0.00 | 18,236.00 | 1,373.00 | 16,863.00 | 0.00 | | |
| 6010.900 | Benefits OPEB contribution | 385,629.00 | 0.00 | 385,629.00 | (23,544.00) | 409,173.00 | 0.00 | | |
| <i>Account Total: PERS SVCS - Personnel Services</i> | | \$16,794,813.00 | \$309,731.00 | \$16,485,082.00 | \$3,281,197.00 | \$13,513,616.00 | \$8,401,058.80 | | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | | |
| 6100.010 | Administrative Expense Administrative Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,700.00 | | |
| 6100.030 | Administrative Expense Alcohol and Drug Testing | 500.00 | 0.00 | 500.00 | (100.00) | 600.00 | 321.40 | | |
| 6100.050 | Administrative Expense Background Checks | 1,500.00 | 0.00 | 1,500.00 | (500.00) | 2,000.00 | 929.05 | | |
| 6100.055 | Administrative Expense Bond | 350.00 | 0.00 | 350.00 | (150.00) | 500.00 | 0.00 | | |
| 6100.060 | Administrative Expense Books and Publications | 1,500.00 | 0.00 | 1,500.00 | (8,500.00) | 10,000.00 | 8,628.81 | cancelled hard copies of items available online | |
| 6100.080 | Administrative Expense Copier Supplies | 200.00 | 0.00 | 200.00 | (40.00) | 240.00 | 0.00 | | |
| 6100.100 | Administrative Expense Dues, Licenses & Subscriptions | 12,000.00 | 0.00 | 12,000.00 | 0.00 | 12,000.00 | 7,748.16 | | |
| 6100.110 | Administrative Expense Envelopes | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 632.21 | | |
| 6100.190 | Administrative Expense Office Supplies | 20,000.00 | 0.00 | 20,000.00 | (6,000.00) | 26,000.00 | 17,565.40 | decreased to help offset other expenses | |

| 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 |
| 6100.210 | Administrative Expense Paper | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 2,148.03 | | |
| 6100.230 | Administrative Expense Postage & Freight | 200.00 | 0.00 | 200.00 | 100.00 | 100.00 | 141.14 | | |
| 6100.240 | Administrative Expense Printing Expense | 4,500.00 | 0.00 | 4,500.00 | 500.00 | 4,000.00 | 5,330.03 | | |
| 6110.030 | Supplies & Equipment Bike Patrol Equipment | 7,500.00 | 0.00 | 7,500.00 | 1,500.00 | 6,000.00 | 3,441.85 | increased to outfit 2 new unit members | |
| 6110.035 | Supplies & Equipment STAR Team Supplies & Equipment | 33,000.00 | 0.00 | 33,000.00 | 3,000.00 | 30,000.00 | 28,645.67 | increased to accommodate medic pay (\$40/hr x 7.5 hrs est x 6 missions, x2 medics = 3,600 annually) | |
| 6110.050 | Supplies & Equipment Camera Equipment | 420,000.00 | 0.00 | 420,000.00 | 0.00 | 420,000.00 | 411,842.19 | | |
| 6110.080 | Supplies & Equipment Computer Repairs & Supplies | 2,500.00 | 0.00 | 2,500.00 | (500.00) | 3,000.00 | 1,470.14 | | |
| 6110.090 | Supplies & Equipment Computers & Printers | 40,890.00 | 0.00 | 40,890.00 | (17,610.00) | 58,500.00 | 16,985.73 | decreased to meet FY26 expected expenses | |
| 6110.125 | Supplies & Equipment Equipment Maintenance & Repair | 4,500.00 | 0.00 | 4,500.00 | 0.00 | 4,500.00 | 1,879.88 | | |
| 6110.160 | Supplies & Equipment Investigation Supplies | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 10,844.53 | | |
| 6110.180 | Supplies & Equipment K9 Expense | 20,000.00 | 0.00 | 20,000.00 | (22,000.00) | 42,000.00 | 24,819.82 | transferred 22,000 to 7000.030, charged here previously | |
| 6110.190 | Supplies & Equipment Law Enforcement Equipment | 225,000.00 | 0.00 | 225,000.00 | 55,000.00 | 170,000.00 | 110,033.58 | increased to accommodate forensic camera 50K, pneumatic breach tool 40K | |
| 6110.245 | Supplies & Equipment Mobile Phones | 54,000.00 | 0.00 | 54,000.00 | 4,000.00 | 50,000.00 | 52,534.07 | increased to meet FY26 expected expenses | |
| 6110.270 | Supplies & Equipment Office Equipment Repairs | 500.00 | 0.00 | 500.00 | (100.00) | 600.00 | 94.98 | | |
| 6110.280 | Supplies & Equipment Office Furniture | 7,500.00 | 0.00 | 7,500.00 | (900.00) | 8,400.00 | 16,692.01 | | |
| 6110.290 | Supplies & Equipment Other Office Equipment | 16,500.00 | 0.00 | 16,500.00 | 12,000.00 | 4,500.00 | 1,892.42 | increased to replace fingerprint machine (15,000-end-of-life) | |
| 6110.295 | Supplies & Equipment Program Supplies and Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 450.00 | | |
| 6110.297 | Supplies & Equipment Community Policing Supplies | 5,750.00 | 0.00 | 5,750.00 | 750.00 | 5,000.00 | 5,319.76 | | |
| 6110.320 | Supplies & Equipment Radio Supplies | 0.00 | 0.00 | 0.00 | (2,000.00) | 2,000.00 | 1,411.55 | delete line-we get radios from County radio shop at NC | |
| 6130.010 | Equipment Maintenance Copier Lease | 4,200.00 | 0.00 | 4,200.00 | (1,300.00) | 5,500.00 | 4,088.40 | decreased to meet FY26 expected expenses | |
| 6130.020 | Equipment Maintenance Equipment Annual Maint Contr. | 5,000.00 | 0.00 | 5,000.00 | (1,000.00) | 6,000.00 | 2,870.00 | decreased to meet FY26 expected expenses | |

| 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 |
| 6130.040 | Equipment Maintenance MILES Computer Chg/MDT User Fees | 46,500.00 | 0.00 | 46,500.00 | (1,500.00) | 48,000.00 | 48,996.76 | reduced to meet FY26 expected expenses | |
| 6130.060 | Equipment Maintenance Software Licensing | 10,000.00 | 0.00 | 10,000.00 | (15,000.00) | 25,000.00 | 32,200.20 | reduced to meet FY26 expected expenses | |
| 6130.070 | Equipment Maintenance Software Maintenance Agreements | 195,000.00 | 0.00 | 195,000.00 | (5,000.00) | 200,000.00 | 128,670.97 | reduced to meet FY26 expected expenses | |
| 6150.010 | Uniforms & Personal Equipment Bullet Proof Vests | 49,000.00 | 0.00 | 49,000.00 | 0.00 | 49,000.00 | 37,618.60 | | |
| 6150.040 | Uniforms & Personal Equipment Uniform Allowance | 80,750.00 | 0.00 | 80,750.00 | 0.00 | 80,750.00 | 76,877.15 | | |
| 6150.050 | Uniforms & Personal Equipment Uniforms | 100,000.00 | 0.00 | 100,000.00 | 0.00 | 100,000.00 | 71,036.24 | | |
| 6150.060 | Uniforms & Personal Equipment Ammunition | 84,500.00 | 0.00 | 84,500.00 | (85.00) | 84,585.00 | 81,093.84 | | |
| 6160.043 | Grant Programs Other Grants | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,906.68 | | |
| 6160.055 | Grant Programs GOCCP Grants | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 119,619.47 | | |
| Account Total: SUPP & MAT - Supplies & Materials | | \$1,464,340.00 | \$0.00 | \$1,464,340.00 | (\$5,435.00) | \$1,469,775.00 | \$1,342,480.72 | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | |
| 6510.085 | Legal Services Other Legal Expenses | 15,000.00 | 0.00 | 15,000.00 | 0.00 | 15,000.00 | 5,889.00 | | |
| 6530.050 | Consulting Services Crisis/Fitness for Duty | 6,500.00 | 0.00 | 6,500.00 | 0.00 | 6,500.00 | 3,665.00 | | |
| 6530.080 | Consulting Services Physicals, Shots & Drug Testing | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 135.00 | | |
| 6530.090 | Consulting Services Pre-Employment Physicals | 7,000.00 | 0.00 | 7,000.00 | 0.00 | 7,000.00 | 3,920.00 | | |
| 6530.100 | Consulting Services Professional Fees | 0.00 | 0.00 | 0.00 | (4,500.00) | 4,500.00 | 0.00 | delete line-this was retainer for Finegan, now use BTL | |
| 6530.115 | Consulting Services Psychological Services | 65,000.00 | 0.00 | 65,000.00 | (1,400.00) | 66,400.00 | 28,069.00 | adjusted to help offset other expenses | |
| 6540.020 | Vehicle Operating Expenses Fuel - WC Fleet | 400,000.00 | 0.00 | 400,000.00 | 52,000.00 | 348,000.00 | 375,354.90 | increased to meet FY26 expected expenses | |
| 6540.030 | Vehicle Operating Expenses Vehicle Maintenance | 175,000.00 | 0.00 | 175,000.00 | 0.00 | 175,000.00 | 229,835.01 | | |
| 6540.040 | Vehicle Operating Expenses Vehicle Registration | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 700.00 | | |
| 6540.045 | Vehicle Operating Expenses Vehicle Repairs Outside | 25,000.00 | 0.00 | 25,000.00 | (15,000.00) | 40,000.00 | 14,419.50 | decreased utilizing approved Comp Collision Coverage w/2,500 deductible to meet FY26 expected expenses | |
| 6540.050 | Vehicle Operating Expenses Vehicle Use/Other Areas | 0.00 | 0.00 | 0.00 | (48,000.00) | 48,000.00 | 1,091.01 | transferred 48,000 to 9010.020- previously charged here | |
| 6550.028 | Building Site Expenses Cable | 1,140.00 | 0.00 | 1,140.00 | 120.00 | 1,020.00 | 917.08 | | |
| 6550.060 | Building Site Expenses Electricity | 600.00 | 0.00 | 600.00 | (400.00) | 1,000.00 | 445.42 | | |

| 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 |
| 6550.081 | Building Site Expenses Fire Extinguishers | 1,500.00 | 0.00 | 1,500.00 | (57.00) | 1,557.00 | 207.50 | | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 7,000.00 | 0.00 | 7,000.00 | 0.00 | 7,000.00 | 4,295.81 | | |
| 6550.170 | Building Site Expenses Office Rent/Lease | 3,000.00 | 0.00 | 3,000.00 | 0.00 | 3,000.00 | 2,878.80 | | |
| 6550.270 | Building Site Expenses Telephone | 3,600.00 | 0.00 | 3,600.00 | (4,380.00) | 7,980.00 | 2,668.70 | decreased to meet FY26 expected expenses | |
| 6900.040 | Advertising Personnel Advertisements | 4,300.00 | 0.00 | 4,300.00 | 800.00 | 3,500.00 | 1,856.50 | | |
| <i>Account Total: MAINT & SVCS - Maintenance & Services</i> | | \$715,640.00 | \$0.00 | \$715,640.00 | (\$20,817.00) | \$736,457.00 | \$676,348.23 | | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | | |
| 7000.030 | Travel, Training & Expense Canine Training | 35,000.00 | 0.00 | 35,000.00 | 28,000.00 | 7,000.00 | 9,067.76 | transferred 22,000 from 6110.180, increased to meet FY26 expected expenses | |
| 7000.040 | Travel, Training & Expense Continuing Education/Certificati | 80,000.00 | 0.00 | 80,000.00 | 4,500.00 | 75,500.00 | 56,107.49 | increased to meet FY26 expected expenses | |
| 7000.060 | Travel, Training & Expense Educational Training | 95,000.00 | 0.00 | 95,000.00 | 5,000.00 | 90,000.00 | 44,468.16 | increased to meet FY26 expected expenses | |
| 7000.090 | Travel, Training & Expense Firearms Training | 11,000.00 | 0.00 | 11,000.00 | 1,000.00 | 10,000.00 | 7,787.84 | increased to meet FY26 expected expenses | |
| 7000.100 | Travel, Training & Expense Meetings/Conferences/Shows | 6,500.00 | 0.00 | 6,500.00 | (1,500.00) | 8,000.00 | 4,274.50 | decreased to meet FY26 expected expenses | |
| 7000.125 | Travel, Training & Expense Transport Expenses | 4,500.00 | 0.00 | 4,500.00 | (1,500.00) | 6,000.00 | 1,864.95 | decreased to meet FY26 expected expenses | |
| <i>Account Total: OTHR CHGS - Other Charges</i> | | \$232,000.00 | \$0.00 | \$232,000.00 | \$35,500.00 | \$196,500.00 | \$123,570.70 | | |
| <i>CAP EQ - Capital Equipment</i> | | | | | | | | | |
| 9010.010 | Capital Equipment New Vehicles | 568,000.00 | 0.00 | 568,000.00 | 8,000.00 | 560,000.00 | 301,911.00 | increased to meet FY26 expected expense | |
| 9010.020 | Capital Equipment Public Safety Equipment | 294,000.00 | 0.00 | 294,000.00 | 64,000.00 | 230,000.00 | 159,258.97 | increased to meet FY26 expected expenses | |
| <i>Account Total: CAP EQ - Capital Equipment</i> | | \$862,000.00 | \$0.00 | \$862,000.00 | \$72,000.00 | \$790,000.00 | \$461,169.97 | | |
| Location Total: 030 - Sheriff | | \$20,068,793.00 | \$309,731.00 | \$19,759,062.00 | \$3,362,445.00 | \$16,706,348.00 | \$11,004,628.42 | | |
| Location: 035 - Firearms Training Center | | | | | | | | | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | | |
| 6110.340 | Supplies & Equipment Safety Program Equipment | 1,500.00 | 0.00 | 1,500.00 | 1,500.00 | 0.00 | 0.00 | new account-decreased others to help offset | |
| <i>Account Total: SUPP & MAT - Supplies & Materials</i> | | \$1,500.00 | \$0.00 | \$1,500.00 | \$1,500.00 | \$0.00 | \$0.00 | | |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | | |
| 6550.020 | Building Site Expenses Buildings & Grounds Maintenance | 2,260.00 | 0.00 | 2,260.00 | (740.00) | 3,000.00 | 6,199.11 | | |
| 6550.028 | Building Site Expenses Cable | 1,920.00 | 0.00 | 1,920.00 | 420.00 | 1,500.00 | 0.00 | | |
| 6550.060 | Building Site Expenses Electricity | 2,400.00 | 0.00 | 2,400.00 | (600.00) | 3,000.00 | 2,470.96 | | |
| 6550.081 | Building Site Expenses Fire Extinguishers | 100.00 | 0.00 | 100.00 | (25.00) | 125.00 | 17.50 | | |

| 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 |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 7,000.00 | 0.00 | 7,000.00 | (620.00) | 7,620.00 | 3,778.66 | | |
| 6550.200 | Building Site Expenses Portalets | 1,020.00 | 0.00 | 1,020.00 | 0.00 | 1,020.00 | 1,029.22 | | |
| 6550.300 | Building Site Expenses Trash Removal | 1,800.00 | 0.00 | 1,800.00 | (300.00) | 2,100.00 | 1,683.00 | | |
| Account Total: MAINT & SVCS - Maintenance & Services | | \$16,500.00 | \$0.00 | \$16,500.00 | (\$1,865.00) | \$18,365.00 | \$15,178.45 | | |
| OTHR CHGS - Other Charges | | | | | | | | | |
| 7000.090 | Travel, Training & Expense Firearms Training | 3,000.00 | 0.00 | 3,000.00 | 3,000.00 | 0.00 | 0.00 | new account-decreased others to help offset | |
| Account Total: OTHR CHGS - Other Charges | | \$3,000.00 | \$0.00 | \$3,000.00 | \$3,000.00 | \$0.00 | \$0.00 | | |
| Location Total: 035 - Firearms Training Center | | \$21,000.00 | \$0.00 | \$21,000.00 | \$2,635.00 | \$18,365.00 | \$15,178.45 | | |
| Location: 040 - Animal Control | | | | | | | | | |
| PERS SVCS - Personnel Services | | | | | | | | | |
| 6000.100 | Personnel Services Salaries | 274,488.00 | 0.00 | 274,488.00 | 24,183.00 | 250,305.00 | 222,312.83 | | |
| 6000.400 | Personnel Services Overtime Pay | 20,000.00 | 0.00 | 20,000.00 | 3,500.00 | 16,500.00 | 17,841.40 | | |
| 6010.020 | Benefits Contingency | 108.00 | 0.00 | 108.00 | (1.00) | 109.00 | 0.00 | | |
| 6010.025 | Benefits Deferred Comp Match | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 0.00 | | |
| 6010.030 | Benefits Hospitalization Insurance | 54,919.00 | (2,647.00) | 57,566.00 | 4,062.00 | 50,857.00 | 0.00 | | Decrease based on actual health insurance deductions. |
| 6010.050 | Benefits Retirement | 36,452.00 | 0.00 | 36,452.00 | 6,491.00 | 29,961.00 | 0.00 | | |
| 6010.060 | Benefits Social Security Taxes | 22,528.00 | 1,529.00 | 20,999.00 | 3,377.00 | 19,151.00 | 0.00 | | |
| 6010.070 | Benefits Unemployment Insurance | 108.00 | 0.00 | 108.00 | (1.00) | 109.00 | 0.00 | | |
| 6010.090 | Benefits Workmans Compensation Ins | 5,672.00 | 273.00 | 5,399.00 | 1,873.00 | 3,799.00 | 0.00 | | |
| 6010.120 | Benefits Long Term Disability | 404.00 | 0.00 | 404.00 | (6.00) | 410.00 | 0.00 | | |
| 6010.130 | Benefits Life Insurance | 458.00 | 0.00 | 458.00 | (7.00) | 465.00 | 0.00 | | |
| 6010.140 | Benefits FSA & PSA Admin and EAP Program | 496.00 | 0.00 | 496.00 | (7.00) | 503.00 | 0.00 | | |
| 6010.150 | Benefits Retirement Administration Fee | 518.00 | 0.00 | 518.00 | (7.00) | 525.00 | 0.00 | | |
| 6010.900 | Benefits OPEB contribution | 16,973.00 | 0.00 | 16,973.00 | (1,132.00) | 18,105.00 | 0.00 | | |
| Account Total: PERS SVCS - Personnel Services | | \$434,124.00 | (\$845.00) | \$434,969.00 | \$42,325.00 | \$391,799.00 | \$240,154.23 | | |
| SUPP & MAT - Supplies & Materials | | | | | | | | | |
| 6100.010 | Administrative Expense Administrative Expenses | 0.00 | 0.00 | 0.00 | (100.00) | 100.00 | 20.71 | | |
| 6100.100 | Administrative Expense Dues, Licenses & Subscriptions | 1,000.00 | 0.00 | 1,000.00 | (500.00) | 1,500.00 | 650.00 | | |
| 6100.190 | Administrative Expense Office Supplies | 1,000.00 | 0.00 | 1,000.00 | (250.00) | 1,250.00 | 3,492.51 | | |
| 6110.020 | Supplies & Equipment Animal Food | 8,000.00 | 0.00 | 8,000.00 | 0.00 | 8,000.00 | 5,580.40 | | |
| 6110.025 | Supplies & Equipment Animal Transport Containers | 500.00 | 0.00 | 500.00 | (100.00) | 600.00 | 0.00 | | |
| 6110.045 | Supplies & Equipment Medication/Supplements | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 | 0.00 | new account-decreased others help offset | |
| 6110.055 | Supplies & Equipment Animal Supplies | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 | 0.00 | new account-decreased others to help offset | |

| 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 |
| 6110.070 | Supplies & Equipment CO2 for Chambers | 20,000.00 | 0.00 | 20,000.00 | 3,000.00 | 17,000.00 | 20,774.59 | increased to offset vendor annual increase | |
| 6110.135 | Supplies & Equipment Fuel for Incinerator | 4,500.00 | 0.00 | 4,500.00 | (1,500.00) | 6,000.00 | 2,069.97 | decreased to meet FY26 expected expense | |
| 6110.160 | Supplies & Equipment Investigation Supplies | 3,500.00 | 0.00 | 3,500.00 | 3,500.00 | 0.00 | 0.00 | new account-decreased others to help offset | |
| 6110.290 | Supplies & Equipment Other Office Equipment | 0.00 | 0.00 | 0.00 | (200.00) | 200.00 | 1,374.20 | | |
| 6110.315 | Supplies & Equipment Rabies Clinic Supplies | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 2,521.85 | | |
| 6110.395 | Supplies & Equipment Spay and Neuter Supplies | 7,000.00 | 0.00 | 7,000.00 | (500.00) | 7,500.00 | 0.00 | | |
| 6110.430 | Supplies & Equipment Traps | 2,500.00 | 0.00 | 2,500.00 | (453.00) | 2,953.00 | 2,874.16 | | |
| 6130.010 | Equipment Maintenance Copier Lease | 900.00 | 0.00 | 900.00 | 0.00 | 900.00 | 632.88 | | |
| 6150.040 | Uniforms & Personal Equipment Uniform Allowance | 4,250.00 | 0.00 | 4,250.00 | 0.00 | 4,250.00 | 3,949.70 | | |
| 6150.050 | Uniforms & Personal Equipment Uniforms | 7,000.00 | 0.00 | 7,000.00 | 0.00 | 7,000.00 | 2,218.70 | | |
| Account Total: SUPP & MAT - Supplies & Materials | | \$67,150.00 | \$0.00 | \$67,150.00 | \$4,897.00 | \$62,253.00 | \$46,159.67 | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | |
| 6530.120 | Consulting Services Rabies Clinic | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 600.00 | | |
| 6530.160 | Consulting Services Veterinary Services | 18,000.00 | 0.00 | 18,000.00 | 0.00 | 18,000.00 | 6,772.54 | | |
| 6530.165 | Consulting Services Vet Services - Spay & Neuter | 6,000.00 | 0.00 | 6,000.00 | 0.00 | 6,000.00 | 0.00 | | |
| 6540.020 | Vehicle Operating Expenses Fuel - WC Fleet | 20,000.00 | 0.00 | 20,000.00 | 3,000.00 | 17,000.00 | 15,181.06 | Estimated increases in fuel expenses | |
| 6540.030 | Vehicle Operating Expenses Vehicle Maintenance | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 10,000.00 | 4,843.96 | | |
| 6550.020 | Building Site Expenses Buildings & Grounds Maintenance | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 2,039.33 | | |
| 6550.028 | Building Site Expenses Cable | 1,320.00 | 0.00 | 1,320.00 | (120.00) | 1,440.00 | 1,082.68 | | |
| 6550.030 | Building Site Expenses Carpet/VCT Cleaning | 1,200.00 | 0.00 | 1,200.00 | 0.00 | 1,200.00 | 499.00 | | |
| 6550.040 | Building Site Expenses Cleaning Contract | 2,500.00 | 0.00 | 2,500.00 | (500.00) | 3,000.00 | 2,228.07 | | |
| 6550.050 | Building Site Expenses Custodial Supplies | 600.00 | 0.00 | 600.00 | 0.00 | 600.00 | 305.93 | | |
| 6550.060 | Building Site Expenses Electricity | 7,200.00 | 0.00 | 7,200.00 | 0.00 | 7,200.00 | 6,505.51 | | |
| 6550.080 | Building Site Expenses Fire Alarm Testing | 360.00 | 0.00 | 360.00 | 0.00 | 360.00 | 351.67 | | |
| 6550.081 | Building Site Expenses Fire Extinguishers | 300.00 | 0.00 | 300.00 | 0.00 | 300.00 | 31.50 | | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 8,500.00 | 0.00 | 8,500.00 | 0.00 | 8,500.00 | 5,490.55 | | |

| 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 |
| 6550.120 | Building Site Expenses Heating Propane | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 2,108.83 | | |
| 6550.130 | Building Site Expenses Incinerator Expense | 500.00 | 0.00 | 500.00 | (700.00) | 1,200.00 | 0.00 | | |
| 6550.180 | Building Site Expenses Pest Control/Termite Insp | 360.00 | 0.00 | 360.00 | 60.00 | 300.00 | 312.40 | | |
| 6550.220 | Building Site Expenses Security Alarm Monitoring | 360.00 | 0.00 | 360.00 | 130.00 | 230.00 | 204.00 | | |
| 6550.240 | Building Site Expenses Sewer Pump/Septic Tank Maint | 1,200.00 | 0.00 | 1,200.00 | (200.00) | 1,400.00 | 1,180.00 | | |
| 6550.242 | Building Site Expenses Sewage Pump Monitoring | 300.00 | 0.00 | 300.00 | 100.00 | 200.00 | 220.80 | | |
| 6550.270 | Building Site Expenses Telephone | 2,100.00 | 0.00 | 2,100.00 | (600.00) | 2,700.00 | 1,035.89 | | |
| 6550.280 | Building Site Expenses Tipping Fees | 150.00 | 0.00 | 150.00 | 0.00 | 150.00 | 0.00 | | |
| 6550.300 | Building Site Expenses Trash Removal | 1,320.00 | 0.00 | 1,320.00 | 0.00 | 1,320.00 | 968.00 | | |
| Account Total: MAINT & SVCS - Maintenance & Services | | \$93,270.00 | \$0.00 | \$93,270.00 | \$1,170.00 | \$92,100.00 | \$51,961.72 | | |
| OTHR CHGS - Other Charges | | | | | | | | | |
| 7000.060 | Travel, Training & Expense Educational Training | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 10,000.00 | 8,596.53 | | |
| Account Total: OTHR CHGS - Other Charges | | \$10,000.00 | \$0.00 | \$10,000.00 | \$0.00 | \$10,000.00 | \$8,596.53 | | |
| Location Total: 040 - Animal Control | | \$604,544.00 | (\$845.00) | \$605,389.00 | \$48,392.00 | \$556,152.00 | \$346,872.15 | | |
| Expense Total: 1101 - Sheriff's Office | | \$20,694,337.00 | \$308,886.00 | \$20,385,451.00 | \$3,413,472.00 | \$17,280,865.00 | \$11,366,679.02 | | |

| | | | | | | | | |
|---------------------------------------|-----------------------|-----------------------|--|----------------------------------|---------------------------|---------------------|--------------------|--------------------|
| | | 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: 1102 Emergency Services | | | | | | | | |
| Location: 044 Operations Center | | | | | | | | |
| PERS SVCS - Personnel Services | \$4,279,964.00 | \$253,492.00 | \$963,624.00 | 29% | \$4,026,472.00 | \$3,316,340.00 | \$2,107,906.38 | \$1,762,776.39 |
| SUPP & MAT - Supplies & Materials | \$915,762.00 | \$0.00 | \$36,653.00 | 4% | \$915,762.00 | \$879,109.00 | \$876,272.46 | \$2,929,328.95 |
| MAINT & SVCS - Maintenance & Services | \$627,822.00 | \$0.00 | \$401,250.00 | 177% | \$627,822.00 | \$226,572.00 | \$204,697.09 | \$202,652.06 |
| OTHR CHGS - Other Charges | \$46,400.00 | \$0.00 | \$22,600.00 | 95% | \$46,400.00 | \$23,800.00 | \$15,507.72 | \$33,145.66 |
| CAP EQ - Capital Equipment | \$249,000.00 | \$0.00 | \$154,000.00 | 162% | \$249,000.00 | \$95,000.00 | \$339,177.77 | \$66,155.83 |
| Department Total: Emergency Services | \$6,118,948.00 | \$253,492.00 | \$1,578,127.00 | 35% | \$5,865,456.00 | \$4,540,821.00 | \$3,543,561.42 | \$4,994,058.89 |

| 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 |
| REVENUES | | | | | | | | | |
| Department: 1102 - Emergency Services | | | | | | | | | |
| Location: 044 - Operations Center | | | | | | | | | |
| <i>ST SHRD - State Shared</i> | | | | | | | | | |
| 4310 | 911 Fees | 1,494,182.00 | 0.00 | 1,494,182.00 | (293,126.00) | 1,787,308.00 | 1,494,182.00 | | |
| <i>Account Classification Total: ST SHRD - State Shared</i> | | \$1,494,182.00 | \$0.00 | \$1,494,182.00 | (\$293,126.00) | \$1,787,308.00 | \$1,494,182.00 | | |
| <i>INTGOV FED - Intergovernmental - Federal Revenues</i> | | | | | | | | | |
| 5745.300 | Homeland Security Grant SHSGP | 96,477.00 | 0.00 | 96,477.00 | 0.00 | 96,477.00 | 30,365.00 | | |
| 5745.600 | Homeland Security Grant EMPG | 76,317.00 | 0.00 | 76,317.00 | 0.00 | 76,317.00 | 76,137.00 | | |
| <i>Account Classification Total: INTGOV FED - Intergovernmental - Federal Revenues</i> | | \$172,794.00 | \$0.00 | \$172,794.00 | \$0.00 | \$172,794.00 | \$106,502.00 | | |
| Location Total: 044 - Operations Center | | \$1,666,976.00 | \$0.00 | \$1,666,976.00 | (\$293,126.00) | \$1,960,102.00 | \$1,600,684.00 | | |
| Revenue Total: 1102 - Emergency Services | | \$1,666,976.00 | \$0.00 | \$1,666,976.00 | (\$293,126.00) | \$1,960,102.00 | \$1,600,684.00 | | |

| 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: 1102 - Emergency Services | | | | | | | | | |
| Location: 044 - Operations Center | | | | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | | | | |
| 6000.100 | Personnel Services Salaries | 2,695,395.00 | 8,845.00 | 2,686,550.00 | 527,343.00 | 2,168,052.00 | 1,867,090.34 | | Adjustments based on current FY position changes/career ladder promotions. |
| 6000.400 | Personnel Services Overtime Pay | 200,000.00 | 0.00 | 200,000.00 | 19,482.00 | 180,518.00 | 240,816.04 | Requested increase in OT based on actuals | |
| 6010.020 | Benefits Contingency | 1,055.00 | 0.00 | 1,055.00 | 106.00 | 949.00 | 0.00 | | |
| 6010.025 | Benefits Deferred Comp Match | 12,000.00 | 0.00 | 12,000.00 | 0.00 | 12,000.00 | 0.00 | | |
| 6010.030 | Benefits Hospitalization Insurance | 575,735.00 | 226,001.00 | 349,734.00 | 228,897.00 | 346,838.00 | 0.00 | | 8% increase in health insurance |
| 6010.050 | Benefits Retirement | 356,774.00 | 0.00 | 356,774.00 | 97,258.00 | 259,516.00 | 0.00 | | |
| 6010.060 | Benefits Social Security Taxes | 221,498.00 | 15,976.00 | 205,522.00 | 57,422.00 | 164,076.00 | 0.00 | | |
| 6010.070 | Benefits Unemployment Insurance | 1,054.00 | 0.00 | 1,054.00 | 105.00 | 949.00 | 0.00 | | |
| 6010.090 | Benefits Workmans Compensation Ins | 55,514.00 | 2,670.00 | 52,844.00 | 22,559.00 | 32,955.00 | 0.00 | | Slight increase due to quote update. |
| 6010.120 | Benefits Long Term Disability | 3,958.00 | 0.00 | 3,958.00 | 400.00 | 3,558.00 | 0.00 | | |
| 6010.130 | Benefits Life Insurance | 4,486.00 | 0.00 | 4,486.00 | 453.00 | 4,033.00 | 0.00 | | |
| 6010.140 | Benefits FSA & PSA Admin and EAP Program | 4,855.00 | 0.00 | 4,855.00 | 490.00 | 4,365.00 | 0.00 | | |
| 6010.150 | Benefits Retirement Administration Fee | 5,066.00 | 0.00 | 5,066.00 | 512.00 | 4,554.00 | 0.00 | | |
| 6010.900 | Benefits OPEB contribution | 142,574.00 | 0.00 | 142,574.00 | 8,597.00 | 133,977.00 | 0.00 | | |
| Account Total: PERS SVCS - Personnel Services | | \$4,279,964.00 | \$253,492.00 | \$4,026,472.00 | \$963,624.00 | \$3,316,340.00 | \$2,107,906.38 | | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | | |
| 6100.010 | Administrative Expense Administrative Expenses | 4,500.00 | 0.00 | 4,500.00 | 0.00 | 4,500.00 | 1,058.72 | | |
| 6100.100 | Administrative Expense Dues, Licenses & Subscriptions | 6,020.00 | 0.00 | 6,020.00 | 1,395.00 | 4,625.00 | 3,587.00 | Adding NASAR & NFPA Subscription | |
| 6100.190 | Administrative Expense Office Supplies | 1,500.00 | 0.00 | 1,500.00 | 0.00 | 1,500.00 | 5,445.23 | | |
| 6100.210 | Administrative Expense Paper | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 400.41 | | |
| 6110.017 | Supplies & Equipment AED Units | 13,000.00 | 0.00 | 13,000.00 | (17,500.00) | 30,500.00 | 6,714.11 | \$18000 moved to G/L Acct 6530.040 | |
| 6110.090 | Supplies & Equipment Computers & Printers | 9,540.00 | 0.00 | 9,540.00 | 9,540.00 | 0.00 | 18,742.30 | Replace computers per PC Replacement schedule & 2 Requested New Employees. | |
| 6110.110 | Supplies & Equipment Disaster Preparedness Materials | 2,500.00 | 0.00 | 2,500.00 | 600.00 | 1,900.00 | 916.26 | | |
| 6110.120 | Supplies & Equipment Equipment Rental | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 10,000.00 | 7,982.36 | | |
| 6110.125 | Supplies & Equipment Equipment Maintenance & Repair | 8,000.00 | 0.00 | 8,000.00 | 0.00 | 8,000.00 | 8,000.00 | | |

| 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 |
| 6110.140 | Supplies & Equipment GIS Mapping Supplies | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 746.25 | | |
| 6110.245 | Supplies & Equipment Mobile Phones | 16,420.00 | 0.00 | 16,420.00 | 1,250.00 | 15,170.00 | 13,727.82 | New mobile phones for requested new positions. | |
| 6110.280 | Supplies & Equipment Office Furniture | 1,500.00 | 0.00 | 1,500.00 | (3,000.00) | 4,500.00 | 0.00 | In FY25 DES had 3 new offices constructed, no ask in FY26. | |
| 6110.320 | Supplies & Equipment Radio Supplies | 52,450.00 | 0.00 | 52,450.00 | 10,000.00 | 42,450.00 | 19,561.42 | One-time tool / equipment costs | |
| 6110.325 | Supplies & Equipment Radio Equipment | 75,000.00 | 0.00 | 75,000.00 | 15,000.00 | 60,000.00 | 68,744.76 | Paging system lifecycle costs | |
| 6110.340 | Supplies & Equipment Safety Program Equipment | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 10,000.00 | 9,877.64 | | |
| 6110.390 | Supplies & Equipment Small Equipment | 17,000.00 | 0.00 | 17,000.00 | 17,000.00 | 0.00 | 0.00 | Relocated from G/L Acct 6130.090 | |
| 6130.010 | Equipment Maintenance Copier Lease | 2,988.00 | 0.00 | 2,988.00 | 0.00 | 2,988.00 | 2,906.05 | | |
| 6130.040 | Equipment Maintenance MILES Computer Chg/MDT User Fees | 2,400.00 | 0.00 | 2,400.00 | 0.00 | 2,400.00 | 2,233.00 | | |
| 6130.050 | Equipment Maintenance Radio Maintenance Contract | 323,567.00 | 0.00 | 323,567.00 | 3,899.00 | 319,668.00 | 206,225.84 | Standard contract annual escalation | |
| 6130.060 | Equipment Maintenance Software Licensing | 26,500.00 | 0.00 | 26,500.00 | 7,000.00 | 19,500.00 | 25,508.11 | Standard Contract Escalations | |
| 6130.070 | Equipment Maintenance Software Maintenance Agreements | 164,450.00 | 0.00 | 164,450.00 | 6,144.00 | 158,306.00 | 158,103.10 | Annual contract escalations | |
| 6130.090 | Equipment Maintenance Weather Service Subscription | 0.00 | 0.00 | 0.00 | (2,400.00) | 2,400.00 | 2,640.00 | Moved to new G/L Acct 6110.390 | |
| 6150.040 | Uniforms & Personal Equipment Uniform Allowance | 15,700.00 | 0.00 | 15,700.00 | 13,200.00 | 2,500.00 | 2,805.85 | Change in uniform concept, polo shirt & uniform pants | |
| 6150.050 | Uniforms & Personal Equipment Uniforms | 6,750.00 | 0.00 | 6,750.00 | (475.00) | 7,225.00 | 2,958.80 | | |
| 6160.080 | Grant Programs Homeland Security Grant | 96,477.00 | 0.00 | 96,477.00 | 0.00 | 96,477.00 | 30,365.46 | | |
| 6160.083 | Grant Programs 911 Board | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 261,496.58 | | |
| 6160.602 | Grant Programs Homeland Security - HMEP | 0.00 | 0.00 | 0.00 | (35,000.00) | 35,000.00 | 15,525.39 | This grant no longer exists. | |
| Account Total: SUPP & MAT - Supplies & Materials | | \$868,262.00 | \$0.00 | \$868,262.00 | \$26,653.00 | \$841,609.00 | \$876,272.46 | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | |
| 6500.085 | Systems Maintenance Sirens | 10,000.00 | 0.00 | 10,000.00 | 10,000.00 | 0.00 | 0.00 | Not previously budgeted | |
| 6530.030 | Consulting Services Computer Services | 100,000.00 | 0.00 | 100,000.00 | 100,000.00 | 0.00 | 0.00 | Consultant support for Dispatch system replacement. Supports DES, FD/EMS, WCSO, SHPD, OPPD, WCJ | |
| 6530.040 | Consulting Services Consulting Services | 218,000.00 | 0.00 | 218,000.00 | 183,000.00 | 35,000.00 | 0.00 | Contract support to assist EM Division with plan development and Communications division with policy development. \$18000 moved from G/L Acct 6110.017 | |

| 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 |
| 6530.050 | Consulting Services Crisis/Fitness for Duty | 40,000.00 | 0.00 | 40,000.00 | 40,000.00 | 0.00 | 0.00 | Mental health services, required by COMAR | |
| 6530.095 | Consulting Services Pre-Employment Testing | 18,000.00 | 0.00 | 18,000.00 | 18,000.00 | 0.00 | 782.60 | Expansion of background testing for new hires | |
| 6540.020 | Vehicle Operating Expenses Fuel - WC Fleet | 17,200.00 | 0.00 | 17,200.00 | 0.00 | 17,200.00 | 13,714.05 | | |
| 6540.030 | Vehicle Operating Expenses Vehicle Maintenance | 8,650.00 | 0.00 | 8,650.00 | 0.00 | 8,650.00 | 7,540.09 | | |
| 6540.040 | Vehicle Operating Expenses Vehicle Registration | 200.00 | 0.00 | 200.00 | 0.00 | 200.00 | 100.00 | | |
| 6540.045 | Vehicle Operating Expenses Vehicle Repairs Outside | 4,200.00 | 0.00 | 4,200.00 | 0.00 | 4,200.00 | 227.38 | | |
| 6550.028 | Building Site Expenses Cable | 1,800.00 | 0.00 | 1,800.00 | 0.00 | 1,800.00 | 1,271.64 | | |
| 6550.060 | Building Site Expenses Electricity | 5,100.00 | 0.00 | 5,100.00 | 0.00 | 5,100.00 | 536.04 | | |
| 6550.170 | Building Site Expenses Office Rent/Lease | 38,472.00 | 0.00 | 38,472.00 | 0.00 | 38,472.00 | 38,469.60 | | |
| 6550.270 | Building Site Expenses Telephone | 28,000.00 | 0.00 | 28,000.00 | 0.00 | 28,000.00 | 39,139.40 | | |
| Account Total: MAINT & SVCS - Maintenance & Services | | \$489,622.00 | \$0.00 | \$489,622.00 | \$351,000.00 | \$138,622.00 | \$101,780.80 | | |
| OTHR CHGS - Other Charges | | | | | | | | | |
| 7000.040 | Travel, Training & Expense Continuing Education/Certificati | 14,750.00 | 0.00 | 14,750.00 | 6,250.00 | 8,500.00 | 4,870.31 | Development of targeted professional development program. | |
| 7000.060 | Travel, Training & Expense Educational Training | 1,000.00 | 0.00 | 1,000.00 | (2,500.00) | 3,500.00 | 1,925.09 | EMI Advanced Training Courses requested. | |
| 7000.100 | Travel, Training & Expense Meetings/Conferences/Shows | 30,650.00 | 0.00 | 30,650.00 | 18,850.00 | 11,800.00 | 8,712.32 | Add Harris Users Group Conference (2 years due to schedule change) APCO conference in Baltimore | |
| Account Total: OTHR CHGS - Other Charges | | \$46,400.00 | \$0.00 | \$46,400.00 | \$22,600.00 | \$23,800.00 | \$15,507.72 | | |
| CAP EQ - Capital Equipment | | | | | | | | | |
| 9010.010 | Capital Equipment New Vehicles | 189,000.00 | 0.00 | 189,000.00 | 112,000.00 | 77,000.00 | 0.00 | Replacement of aging vehicles, realigning fleet assignments. | |
| 9010.020 | Capital Equipment Public Safety Equipment | 60,000.00 | 0.00 | 60,000.00 | 42,000.00 | 18,000.00 | 339,177.77 | Equipment associated with new vehicle requests | |
| Account Total: CAP EQ - Capital Equipment | | \$249,000.00 | \$0.00 | \$249,000.00 | \$154,000.00 | \$95,000.00 | \$339,177.77 | | |
| Location Total: 044 - Operations Center | | \$5,933,248.00 | \$253,492.00 | \$5,679,756.00 | \$1,517,877.00 | \$4,415,371.00 | \$3,440,645.13 | | |
| Location: 045 - Transmitter Site | | | | | | | | | |
| SUPP & MAT - Supplies & Materials | | | | | | | | | |
| 6130.020 | Equipment Maintenance Equipment Annual Maint Contr. | 47,500.00 | 0.00 | 47,500.00 | 10,000.00 | 37,500.00 | 0.00 | Increased cost to maintenance equipment at tower sites. | |
| Account Total: SUPP & MAT - Supplies & Materials | | \$47,500.00 | \$0.00 | \$47,500.00 | \$10,000.00 | \$37,500.00 | \$0.00 | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | |
| 6550.060 | Building Site Expenses Electricity | 70,000.00 | 0.00 | 70,000.00 | 0.00 | 70,000.00 | 66,519.82 | | |

| 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 |
| 6550.080 | Building Site Expenses Fire Alarm Testing | 1,250.00 | 0.00 | 1,250.00 | 0.00 | 1,250.00 | 1,986.69 | | |
| 6550.081 | Building Site Expenses Fire Extinguishers | 200.00 | 0.00 | 200.00 | 0.00 | 200.00 | 24.50 | | |
| 6550.086 | Building Site Expenses Generator Fuel Propane | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 967.76 | | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,120.55 | | |
| 6550.100 | Building Site Expenses Generator Services & Repairs | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 10,000.00 | 30,194.37 | | |
| 6550.125 | Building Site Expenses HVAC Repairs/Replacement | 47,750.00 | 0.00 | 47,750.00 | 47,750.00 | 0.00 | 0.00 | Replacement of 20 year old HVAC units at transmitter site + two spare units due to 8+ month lead times. | |
| 6550.180 | Building Site Expenses Pest Control/Termite Insp | 3,000.00 | 0.00 | 3,000.00 | 2,500.00 | 500.00 | 2,101.60 | Have seen pest issues significantly increase | |
| 6550.290 | Building Site Expenses Transmitter Site Expenses | 4,000.00 | 0.00 | 4,000.00 | 0.00 | 4,000.00 | 1.00 | | |
| Account Total: MAINT & SVCS - Maintenance & Services | | \$138,200.00 | \$0.00 | \$138,200.00 | \$50,250.00 | \$87,950.00 | \$102,916.29 | | |
| Location Total: 045 - Transmitter Site | | \$185,700.00 | \$0.00 | \$185,700.00 | \$60,250.00 | \$125,450.00 | \$102,916.29 | | |
| Expense Total: 1102 - Emergency Services | | \$6,118,948.00 | \$253,492.00 | \$5,865,456.00 | \$1,578,127.00 | \$4,540,821.00 | \$3,543,561.42 | | |

Worcester County

FY2026 Budget Request by Category

| | 2026 Committee Review | Committee Adjustments | Overall FY26 Committee Variance \$ vs FY25 Adopted | Overall FY26 Committee Variance % | 2026 Department Requested | 2025 Adopted Budget | 2024 Actual Amount | 2023 Actual Amount |
|---------------------------------------|------------------------|-----------------------|--|-----------------------------------|---------------------------|------------------------|------------------------|-----------------------|
| Department: 1103 Jail | | | | | | | | |
| PERS SVCS - Personnel Services | \$11,968,477.00 | \$209,554.00 | \$1,140,811.00 | 11% | \$11,758,923.00 | \$10,827,666.00 | \$6,633,026.30 | \$6,033,656.90 |
| SUPP & MAT - Supplies & Materials | \$1,062,177.00 | \$0.00 | \$93,038.00 | 10% | \$1,062,177.00 | \$969,139.00 | \$1,057,951.41 | \$1,024,969.21 |
| MAINT & SVCS - Maintenance & Services | \$2,793,714.00 | \$0.00 | \$373,901.00 | 15% | \$2,793,714.00 | \$2,419,813.00 | \$2,484,752.17 | \$2,159,416.98 |
| OTHR CHGS - Other Charges | \$22,356.00 | \$0.00 | \$12,300.00 | 122% | \$22,356.00 | \$10,056.00 | \$18,604.68 | \$10,947.96 |
| CAP EQ - Capital Equipment | \$175,219.00 | \$13,719.00 | \$161,324.00 | 1160% | \$161,500.00 | \$13,895.00 | \$448,656.97 | \$0.00 |
| Department Total: Jail | \$16,021,943.00 | \$223,273.00 | \$1,781,374.00 | 13% | \$15,798,670.00 | \$14,240,569.00 | \$10,642,991.53 | \$9,228,991.05 |

| 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 |
| REVENUES | | | | | | | | | |
| Department: 1103 - Jail | | | | | | | | | |
| <i>CHG SVC - Charges for Services</i> | | | | | | | | | |
| 5095.100 | Payments For Jail Use Work Release | 4,000.00 | 0.00 | 4,000.00 | 1,500.00 | 2,500.00 | 4,062.00 | | |
| 5095.150 | Payments For Jail Use Inmate Grievance Device | 30,000.00 | 0.00 | 30,000.00 | 30,000.00 | 0.00 | 0.00 | | |
| 5095.250 | Payments For Jail Use REIM US MARSHAL FEES | 742,600.00 | 0.00 | 742,600.00 | 742,600.00 | 0.00 | 0.00 | | |
| 5095.400 | Payments For Jail Use State Housing | 48,775.00 | 0.00 | 48,775.00 | (32,855.00) | 81,630.00 | 81,630.00 | This will be payment for FY24 | |
| 5095.600 | Payments For Jail Use Social Security | 2,500.00 | 0.00 | 2,500.00 | 0.00 | 2,500.00 | 5,400.00 | | |
| 5095.700 | Payments For Jail Use State Mental Health Reimb. | 22,000.00 | 0.00 | 22,000.00 | 2,000.00 | 20,000.00 | 30,030.00 | | |
| 5095.800 | Payments For Jail Use Pretrial Fees | 8,250.00 | 0.00 | 8,250.00 | 3,250.00 | 5,000.00 | 9,359.00 | | |
| <i>Account Total: CHG SVC - Charges for Services</i> | | \$858,125.00 | \$0.00 | \$858,125.00 | \$746,495.00 | \$111,630.00 | \$130,481.00 | | |
| <i>INTGOV ST - Intergovernmental - State Revenues</i> | | | | | | | | | |
| 5761 | US Marshal Grant | 0.00 | 0.00 | 0.00 | (415,000.00) | 415,000.00 | 594,929.00 | | |
| 5767 | Medication Opioid Disorder Grant | 213,920.00 | 0.00 | 213,920.00 | 82,080.00 | 131,840.00 | 101,535.00 | | |
| <i>Account Classification Total: INTGOV ST - Intergovernmental - State Revenues</i> | | \$213,920.00 | \$0.00 | \$213,920.00 | (\$332,920.00) | \$546,840.00 | \$696,464.00 | | |
| Revenue Total: 1103 - Jail | | \$1,072,045.00 | \$0.00 | \$1,072,045.00 | \$413,575.00 | \$658,470.00 | \$826,945.00 | | |

| 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: 1103 - Jail | | | | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | | | | |
| 6000.100 | Personnel Services Salaries | 7,784,920.00 | (15,363.00) | 7,800,283.00 | 540,717.00 | 7,244,203.00 | 6,358,159.36 | | Adjustments based on current FY position changes. |
| 6000.400 | Personnel Services Overtime Pay | 100,000.00 | 0.00 | 100,000.00 | 25,000.00 | 75,000.00 | 274,866.94 | Requested increase in OT | |
| 6010.020 | Benefits Contingency | 3,064.00 | 0.00 | 3,064.00 | (123.00) | 3,187.00 | 0.00 | | |
| 6010.025 | Benefits Deferred Comp Match | 50,000.00 | 0.00 | 50,000.00 | 0.00 | 50,000.00 | 0.00 | | |
| 6010.030 | Benefits Hospitalization Insurance | 1,439,285.00 | 210,690.00 | 1,228,595.00 | 170,774.00 | 1,268,511.00 | 0.00 | | 8% increase in health insurance |
| 6010.050 | Benefits Retirement | 1,434,382.00 | 0.00 | 1,434,382.00 | 324,749.00 | 1,109,633.00 | 0.00 | | |
| 6010.060 | Benefits Social Security Taxes | 603,196.00 | 6,474.00 | 596,722.00 | 50,227.00 | 552,969.00 | 0.00 | | |
| 6010.070 | Benefits Unemployment Insurance | 3,060.00 | 0.00 | 3,060.00 | (127.00) | 3,187.00 | 0.00 | | |
| 6010.090 | Benefits Workmans Compensation Ins | 161,182.00 | 7,753.00 | 153,429.00 | 50,510.00 | 110,672.00 | 0.00 | | Slight increase due to quote update. |
| 6010.120 | Benefits Long Term Disability | 11,491.00 | 0.00 | 11,491.00 | (459.00) | 11,950.00 | 0.00 | | |
| 6010.130 | Benefits Life Insurance | 13,024.00 | 0.00 | 13,024.00 | (519.00) | 13,543.00 | 0.00 | | |
| 6010.140 | Benefits FSA & PSA Admin and EAP Program | 14,096.00 | 0.00 | 14,096.00 | (562.00) | 14,658.00 | 0.00 | | |
| 6010.150 | Benefits Retirement Administration Fee | 14,709.00 | 0.00 | 14,709.00 | (586.00) | 15,295.00 | 0.00 | | |
| 6010.900 | Benefits OPEB contribution | 336,068.00 | 0.00 | 336,068.00 | (18,790.00) | 354,858.00 | 0.00 | | |
| <i>Account Total: PERS SVCS - Personnel Services</i> | | \$11,968,477.00 | \$209,554.00 | \$11,758,923.00 | \$1,140,811.00 | \$10,827,666.00 | \$6,633,026.30 | | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | | |
| 6100.050 | Administrative Expense Background Checks | 500.00 | 0.00 | 500.00 | 0.00 | 500.00 | 801.76 | | |
| 6100.100 | Administrative Expense Dues, Licenses & Subscriptions | 250.00 | 0.00 | 250.00 | 75.00 | 175.00 | 0.00 | Vendor increased fees | |
| 6100.190 | Administrative Expense Office Supplies | 6,750.00 | 0.00 | 6,750.00 | 0.00 | 6,750.00 | 6,257.25 | | |
| 6110.090 | Supplies & Equipment Computers & Printers | 7,090.00 | 0.00 | 7,090.00 | 1,790.00 | 5,300.00 | 4,268.37 | per IT | |
| 6110.190 | Supplies & Equipment Law Enforcement Equipment | 1,500.00 | 0.00 | 1,500.00 | 0.00 | 1,500.00 | 2,701.93 | | |
| 6110.245 | Supplies & Equipment Mobile Phones | 2,256.00 | 0.00 | 2,256.00 | 756.00 | 1,500.00 | 1,821.41 | Increase due to hire of another Assistant Warden | |
| 6110.320 | Supplies & Equipment Radio Supplies | 7,000.00 | 0.00 | 7,000.00 | 2,000.00 | 5,000.00 | 4,581.05 | Need to replace older/broken radios | |
| 6130.010 | Equipment Maintenance Copier Lease | 6,700.00 | 0.00 | 6,700.00 | 0.00 | 6,700.00 | 7,067.08 | | |
| 6130.040 | Equipment Maintenance MILES Computer Chg/MDT User Fees | 210.00 | 0.00 | 210.00 | (378.00) | 588.00 | 560.12 | | |
| 6130.070 | Equipment Maintenance Software Maintenance Agreements | 26,388.00 | 0.00 | 26,388.00 | 1,252.00 | 25,136.00 | 25,135.90 | Contract fees increased | |
| 6150.040 | Uniforms & Personal Equipment Uniform Allowance | 66,500.00 | 0.00 | 66,500.00 | 9,100.00 | 57,400.00 | 54,904.36 | Increased due to hiring of new officers | |
| 6150.050 | Uniforms & Personal Equipment Uniforms | 12,863.00 | 0.00 | 12,863.00 | 613.00 | 12,250.00 | 8,649.49 | | |

| 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 |
| 6160.064 | Grant Programs Inmate Opiod Medication | 213,920.00 | 0.00 | 213,920.00 | 82,080.00 | 131,840.00 | 101,776.69 | New reimbursement grants starting FY26 | |
| 6160.074 | Grant Programs US Marshals | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,629.90 | | |
| 6190.010 | Inmate Expenses Food Services | 450,000.00 | 0.00 | 450,000.00 | 0.00 | 450,000.00 | 548,393.12 | | |
| 6190.020 | Inmate Expenses Hospital & Physicians Charges | 95,000.00 | 0.00 | 95,000.00 | 0.00 | 95,000.00 | 116,188.80 | | |
| 6190.030 | Inmate Expenses Inmate Supplies & Services | 15,750.00 | 0.00 | 15,750.00 | 750.00 | 15,000.00 | 21,277.03 | | |
| 6190.040 | Inmate Expenses Jail Dentist | 15,000.00 | 0.00 | 15,000.00 | 0.00 | 15,000.00 | 8,428.00 | | |
| 6190.070 | Inmate Expenses Kitchen Supplies | 6,000.00 | 0.00 | 6,000.00 | 0.00 | 6,000.00 | 3,262.15 | | |
| 6190.080 | Inmate Expenses Medical Supplies | 20,000.00 | 0.00 | 20,000.00 | (5,000.00) | 25,000.00 | 15,570.32 | based on averages this category can be slightly reduced | |
| 6190.090 | Inmate Expenses Pharmaceutical | 100,000.00 | 0.00 | 100,000.00 | 0.00 | 100,000.00 | 118,970.18 | | |
| 6190.100 | Inmate Expenses Processing Supplies | 8,500.00 | 0.00 | 8,500.00 | 0.00 | 8,500.00 | 5,706.50 | | |
| Account Total: SUPP & MAT - Supplies & Materials | | \$1,062,177.00 | \$0.00 | \$1,062,177.00 | \$93,038.00 | \$969,139.00 | \$1,057,951.41 | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | |
| 6190.075 | Inmate Expenses Medical Contract | 1,899,740.00 | 0.00 | 1,899,740.00 | 357,727.00 | 1,542,013.00 | 1,682,542.41 | Increased per approved contract | |
| 6530.050 | Consulting Services Crisis/Fitness for Duty | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 0.00 | | |
| 6530.080 | Consulting Services Physicals, Shots & Drug Testing | 500.00 | 0.00 | 500.00 | 0.00 | 500.00 | 0.00 | | |
| 6530.115 | Consulting Services Psychological Services | 6,780.00 | 0.00 | 6,780.00 | 280.00 | 6,500.00 | 8,610.00 | | |
| 6540.020 | Vehicle Operating Expenses Fuel - WC Fleet | 6,000.00 | 0.00 | 6,000.00 | 0.00 | 6,000.00 | 5,378.85 | | |
| 6540.030 | Vehicle Operating Expenses Vehicle Maintenance | 2,500.00 | 0.00 | 2,500.00 | 0.00 | 2,500.00 | 1,577.61 | | |
| 6540.045 | Vehicle Operating Expenses Vehicle Repairs Outside | 300.00 | 0.00 | 300.00 | 0.00 | 300.00 | 75.97 | | |
| 6550.050 | Building Site Expenses Custodial Supplies | 60,000.00 | 0.00 | 60,000.00 | 0.00 | 60,000.00 | 46,051.98 | | |
| 6550.060 | Building Site Expenses Electricity | 262,500.00 | 0.00 | 262,500.00 | 12,500.00 | 250,000.00 | 233,534.13 | Based on increased rates | |
| 6550.080 | Building Site Expenses Fire Alarm Testing | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 4,824.19 | | |
| 6550.081 | Building Site Expenses Fire Extinguishers | 1,550.00 | 0.00 | 1,550.00 | 0.00 | 1,550.00 | 442.50 | | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 90,000.00 | 0.00 | 90,000.00 | 15,000.00 | 75,000.00 | 75,998.83 | based on supplies needed for the new equipment, such as filters for new AC units | |
| 6550.100 | Building Site Expenses Generator Services & Repairs | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 11,465.95 | | |
| 6550.110 | Building Site Expenses Heating Fuel Oil | 260,000.00 | 0.00 | 260,000.00 | 0.00 | 260,000.00 | 213,857.87 | | |
| 6550.125 | Building Site Expenses HVAC Repairs/Replacement | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 10,000.00 | 7,307.54 | | |

| 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 |
| 6550.180 | Building Site Expenses Pest Control/Termite Insp | 500.00 | 0.00 | 500.00 | 0.00 | 500.00 | 340.80 | | |
| 6550.240 | Building Site Expenses Sewer Pump/Septic Tank Maint | 10,500.00 | 0.00 | 10,500.00 | 500.00 | 10,000.00 | 7,775.89 | | |
| 6550.250 | Building Site Expenses Sprinkler Testing | 1,700.00 | 0.00 | 1,700.00 | 0.00 | 1,700.00 | 8,065.00 | | |
| 6550.270 | Building Site Expenses Telephone | 5,000.00 | 0.00 | 5,000.00 | (20,000.00) | 25,000.00 | 23,253.40 | Decreased due to removal of 2 HiCap lines no longer needed. | |
| 6550.300 | Building Site Expenses Trash Removal | 5,750.00 | 0.00 | 5,750.00 | 1,150.00 | 4,600.00 | 4,240.92 | Vendor increased rates/fees | |
| 6550.310 | Building Site Expenses Water & Sewer | 148,400.00 | 0.00 | 148,400.00 | 8,400.00 | 140,000.00 | 139,252.33 | vendor increased rates/fees | |
| 6700.050 | Other Maint. & Svcs Phone Service | 650.00 | 0.00 | 650.00 | 0.00 | 650.00 | 0.00 | | |
| 6700.700 | Other Maint. & Svcs Prison Labor | 10,344.00 | 0.00 | 10,344.00 | (1,656.00) | 12,000.00 | 10,156.00 | based on averages - this line item as decreased slightly | |
| Account Total: MAINT & SVCS - Maintenance & Services | | \$2,793,714.00 | \$0.00 | \$2,793,714.00 | \$373,901.00 | \$2,419,813.00 | \$2,484,752.17 | | |
| OTHR CHGS - Other Charges | | | | | | | | | |
| 7000.060 | Travel, Training & Expense Educational Training | 15,100.00 | 0.00 | 15,100.00 | 11,100.00 | 4,000.00 | 11,451.84 | New hire training and current staff training | |
| 7000.090 | Travel, Training & Expense Firearms Training | 4,850.00 | 0.00 | 4,850.00 | 1,000.00 | 3,850.00 | 4,621.84 | 2 officers attending Firearms training | |
| 7000.100 | Travel, Training & Expense Meetings/Conferences/Shows | 2,406.00 | 0.00 | 2,406.00 | 200.00 | 2,206.00 | 2,531.00 | | |
| Account Total: OTHR CHGS - Other Charges | | \$22,356.00 | \$0.00 | \$22,356.00 | \$12,300.00 | \$10,056.00 | \$18,604.68 | | |
| CAP EQ - Capital Equipment | | | | | | | | | |
| 9010.020 | Capital Equipment Public Safety Equipment | 13,719.00 | 13,719.00 | 0.00 | 13,719.00 | 0.00 | 0.00 | | New Camera System for Jail Transport Vans. |
| 9010.060 | Capital Equipment Other | 161,500.00 | 0.00 | 161,500.00 | 147,605.00 | 13,895.00 | 448,656.97 | To replace/update outdated equipment. UST, UPS System & 3 HVAC units | |
| Account Classification Total: CAP EQ - Capital Equipment | | \$175,219.00 | \$13,719.00 | \$161,500.00 | \$161,324.00 | \$13,895.00 | \$448,656.97 | | |
| Expense Total: 1103 - Jail | | \$16,021,943.00 | \$223,273.00 | \$15,798,670.00 | \$1,781,374.00 | \$14,240,569.00 | \$10,642,991.53 | | |

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|---------------------------------------|-----------------------|-----------------------|--|----------------------------------|---------------------------|---------------------|--------------------|--------------------|
| | | 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: 1104 Fire Marshal | | | | | | | | |
| PERS SVCS - Personnel Services | 1,245,027.00 | 12,998.00 | 78,798.00 | 7% | 1,232,029.00 | 1,166,229.00 | 609,233.04 | 513,686.17 |
| SUPP & MAT - Supplies & Materials | 79,385.00 | 0.00 | 10,630.00 | 15% | 79,385.00 | 68,755.00 | 52,872.48 | 56,610.76 |
| MAINT & SVCS - Maintenance & Services | 54,200.00 | 0.00 | 5,090.00 | 10% | 54,200.00 | 49,110.00 | 41,114.69 | 43,477.72 |
| OTHR CHGS - Other Charges | 13,690.00 | 0.00 | 2,125.00 | 18% | 13,690.00 | 11,565.00 | 9,039.62 | 8,819.32 |
| CAP EQ - Capital Equipment | 90,000.00 | 0.00 | (86,000.00) | -49% | 90,000.00 | 176,000.00 | 0.00 | 0.00 |
| Department Total: Fire Marshal | 1,482,302.00 | 12,998.00 | 10,643.00 | 1% | 1,469,304.00 | 1,471,659.00 | 712,259.83 | 622,593.97 |

| 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 |
| REVENUES | | | | | | | | | |
| Department: 1104 - Fire Marshal | | | | | | | | | |
| CHG SVC - Charges for Services | | | | | | | | | |
| 5100.100 | Fire Inspection Fees Plan Review Fee | 120,000.00 | 0.00 | 120,000.00 | 0.00 | 120,000.00 | 132,126.00 | | |
| 5100.200 | Fire Inspection Fees Fire Safety Fee | 25,000.00 | 0.00 | 25,000.00 | 0.00 | 25,000.00 | 31,780.00 | | |
| 5100.600 | Fire Inspection Fees Fire Inspections QAP | 25,000.00 | 0.00 | 25,000.00 | 0.00 | 25,000.00 | 33,285.00 | | |
| Account Total: CHG SVC - Charges for Services | | \$170,000.00 | \$0.00 | \$170,000.00 | \$0.00 | \$170,000.00 | \$197,191.00 | | |
| Revenue Total: 1104 - Fire Marshal | | \$170,000.00 | \$0.00 | \$170,000.00 | \$0.00 | \$170,000.00 | \$197,191.00 | | |

| 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: 1104 - Fire Marshal | | | | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | | | | |
| 6000.100 | Personnel Services Salaries | 721,842.00 | 1,001.00 | 720,841.00 | 11,119.00 | 710,723.00 | 599,529.13 | | |
| 6000.400 | Personnel Services Overtime Pay | 40,800.00 | 0.00 | 40,800.00 | 20,800.00 | 20,000.00 | 9,703.91 | Increase due to moving on call pay from salaries to overtime pay in FY26 | |
| 6010.020 | Benefits Contingency | 283.00 | 0.00 | 283.00 | (26.00) | 309.00 | 0.00 | | |
| 6010.025 | Benefits Deferred Comp Match | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 0.00 | | |
| 6010.030 | Benefits Hospitalization Insurance | 130,786.00 | 9,675.00 | 121,111.00 | 14,710.00 | 116,076.00 | 0.00 | | 8% increase in health insurance. |
| 6010.050 | Benefits Retirement | 240,711.00 | 0.00 | 240,711.00 | 24,134.00 | 216,577.00 | 0.00 | | |
| 6010.060 | Benefits Social Security Taxes | 58,342.00 | 1,606.00 | 56,736.00 | 6,211.00 | 52,131.00 | 0.00 | | |
| 6010.070 | Benefits Unemployment Insurance | 283.00 | 0.00 | 283.00 | (27.00) | 310.00 | 0.00 | | |
| 6010.090 | Benefits Workmans Compensation Ins | 14,895.00 | 716.00 | 14,179.00 | 4,146.00 | 10,749.00 | 0.00 | | Slight increase due to quote update. |
| 6010.120 | Benefits Long Term Disability | 1,062.00 | 0.00 | 1,062.00 | (99.00) | 1,161.00 | 0.00 | | |
| 6010.130 | Benefits Life Insurance | 1,204.00 | 0.00 | 1,204.00 | (111.00) | 1,315.00 | 0.00 | | |
| 6010.140 | Benefits FSA & PSA Admin and EAP Program | 1,303.00 | 0.00 | 1,303.00 | (121.00) | 1,424.00 | 0.00 | | |
| 6010.150 | Benefits Retirement Administration Fee | 1,359.00 | 0.00 | 1,359.00 | (127.00) | 1,486.00 | 0.00 | | |
| 6010.900 | Benefits OPEB contribution | 27,157.00 | 0.00 | 27,157.00 | (1,811.00) | 28,968.00 | 0.00 | | |
| <i>Account Total: PERS SVCS - Personnel Services</i> | | \$1,245,027.00 | \$12,998.00 | \$1,232,029.00 | \$78,798.00 | \$1,166,229.00 | \$609,233.04 | | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | | |
| 6100.060 | Administrative Expense Books and Publications | 1,000.00 | 0.00 | 1,000.00 | 500.00 | 500.00 | 172.91 | | |
| 6100.100 | Administrative Expense Dues, Licenses & Subscriptions | 6,940.00 | 0.00 | 6,940.00 | 655.00 | 6,285.00 | 3,691.38 | | |
| 6100.110 | Administrative Expense Envelopes | 200.00 | 0.00 | 200.00 | 0.00 | 200.00 | 0.00 | | |
| 6100.190 | Administrative Expense Office Supplies | 1,500.00 | 0.00 | 1,500.00 | 500.00 | 1,000.00 | 994.63 | | |
| 6100.210 | Administrative Expense Paper | 400.00 | 0.00 | 400.00 | 0.00 | 400.00 | 0.00 | | |
| 6100.240 | Administrative Expense Printing Expense | 425.00 | 0.00 | 425.00 | 0.00 | 425.00 | 0.00 | | |
| 6110.050 | Supplies & Equipment Camera Equipment | 1,200.00 | 0.00 | 1,200.00 | 200.00 | 1,000.00 | 810.30 | | |
| 6110.090 | Supplies & Equipment Computers & Printers | 2,100.00 | 0.00 | 2,100.00 | 0.00 | 2,100.00 | 3,204.43 | | |
| 6110.130 | Supplies & Equipment Fire Investigation Equipment | 2,500.00 | 0.00 | 2,500.00 | 500.00 | 2,000.00 | 1,299.18 | | |
| 6110.150 | Supplies & Equipment Hazmat Supplies & Equipment | 19,850.00 | 0.00 | 19,850.00 | 3,800.00 | 16,050.00 | 6,123.97 | Annual increase in cost to maintain and calibrate equipment. | |
| 6110.160 | Supplies & Equipment Investigation Supplies | 2,500.00 | 0.00 | 2,500.00 | 500.00 | 2,000.00 | 1,178.70 | | |

| 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 |
| 6110.190 | Supplies & Equipment Law Enforcement Equipment | 4,000.00 | 0.00 | 4,000.00 | 0.00 | 4,000.00 | 7,723.11 | | |
| 6110.245 | Supplies & Equipment Mobile Phones | 3,900.00 | 0.00 | 3,900.00 | 0.00 | 3,900.00 | 3,978.71 | | |
| 6110.280 | Supplies & Equipment Office Furniture | 1,500.00 | 0.00 | 1,500.00 | 300.00 | 1,200.00 | 479.98 | | |
| 6110.320 | Supplies & Equipment Radio Supplies | 2,500.00 | 0.00 | 2,500.00 | 0.00 | 2,500.00 | 1,883.25 | | |
| 6110.450 | Supplies & Equipment Fire Prevention | 2,000.00 | 0.00 | 2,000.00 | 800.00 | 1,200.00 | 868.55 | | |
| 6130.010 | Equipment Maintenance Copier Lease | 1,600.00 | 0.00 | 1,600.00 | 0.00 | 1,600.00 | 1,236.60 | | |
| 6130.040 | Equipment Maintenance MILES Computer Chg/MDT User Fees | 3,000.00 | 0.00 | 3,000.00 | 0.00 | 3,000.00 | 2,923.00 | | |
| 6130.070 | Equipment Maintenance Software Maintenance Agreements | 4,520.00 | 0.00 | 4,520.00 | 825.00 | 3,695.00 | 3,351.91 | | |
| 6150.020 | Uniforms & Personal Equipment Fire Investigator Gear | 8,300.00 | 0.00 | 8,300.00 | 900.00 | 7,400.00 | 7,088.20 | | |
| 6150.040 | Uniforms & Personal Equipment Uniform Allowance | 5,950.00 | 0.00 | 5,950.00 | 850.00 | 5,100.00 | 3,600.00 | | |
| 6150.050 | Uniforms & Personal Equipment Uniforms | 3,500.00 | 0.00 | 3,500.00 | 300.00 | 3,200.00 | 2,263.67 | | |
| Account Total: SUPP & MAT - Supplies & Materials | | \$79,385.00 | \$0.00 | \$79,385.00 | \$10,630.00 | \$68,755.00 | \$52,872.48 | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | |
| 6530.050 | Consulting Services Crisis/Fitness for Duty | 3,750.00 | 0.00 | 3,750.00 | 0.00 | 3,750.00 | 520.00 | | |
| 6530.080 | Consulting Services Physicals, Shots & Drug Testing | 6,000.00 | 0.00 | 6,000.00 | 0.00 | 6,000.00 | 1,190.80 | | |
| 6540.020 | Vehicle Operating Expenses Fuel - WC Fleet | 30,000.00 | 0.00 | 30,000.00 | 3,000.00 | 27,000.00 | 28,570.60 | Increase in fuel usage and cost. | |
| 6540.030 | Vehicle Operating Expenses Vehicle Maintenance | 14,000.00 | 0.00 | 14,000.00 | 2,000.00 | 12,000.00 | 10,436.42 | Increase in vehicle maintenance cost. | |
| 6550.270 | Building Site Expenses Telephone | 450.00 | 0.00 | 450.00 | 90.00 | 360.00 | 396.87 | | |
| Account Total: MAINT & SVCS - Maintenance & Services | | \$54,200.00 | \$0.00 | \$54,200.00 | \$5,090.00 | \$49,110.00 | \$41,114.69 | | |
| OTHR CHGS - Other Charges | | | | | | | | | |
| 7000.040 | Travel, Training & Expense Continuing Education/Certificati | 2,940.00 | 0.00 | 2,940.00 | 420.00 | 2,520.00 | 2,550.24 | | |
| 7000.060 | Travel, Training & Expense Educational Training | 4,350.00 | 0.00 | 4,350.00 | 725.00 | 3,625.00 | 2,942.34 | | |
| 7000.090 | Travel, Training & Expense Firearms Training | 1,500.00 | 0.00 | 1,500.00 | 0.00 | 1,500.00 | 1,353.85 | | |
| 7000.100 | Travel, Training & Expense Meetings/Conferences/Shows | 4,900.00 | 0.00 | 4,900.00 | 980.00 | 3,920.00 | 2,193.19 | | |
| Account Total: OTHR CHGS - Other Charges | | \$13,690.00 | \$0.00 | \$13,690.00 | \$2,125.00 | \$11,565.00 | \$9,039.62 | | |
| CAP EQ - Capital Equipment | | | | | | | | | |
| 9010.010 | Capital Equipment New Vehicles | 72,000.00 | 0.00 | 72,000.00 | (72,000.00) | 144,000.00 | 0.00 | Decrease - requesting one replacement Fire Marshal emergency response vehicle | |

| 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 |
| 9010.020 | Capital Equipment Public Safety Equipment | 18,000.00 | 0.00 | 18,000.00 | (14,000.00) | 32,000.00 | 0.00 | Decrease - emergency equipment outfitting for one Fire Marshal emergency response vehicle. | |
| Account Classification Total: CAP EQ - Capital Equipment | | \$90,000.00 | \$0.00 | \$90,000.00 | (\$86,000.00) | \$176,000.00 | \$0.00 | | |
| Expense Total: 1104 - Fire Marshal | | \$1,482,302.00 | \$12,998.00 | \$1,469,304.00 | \$10,643.00 | \$1,471,659.00 | \$712,259.83 | | |

| | | | | | | | | |
|---|-----------------------|-----------------------|--|----------------------------------|---------------------------|---------------------|--------------------|--------------------|
| | | 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: 1105 Volunteer Fire Departments | | | | | | | | |
| SUPP & MAT - Supplies & Materials | \$263,000.00 | \$0.00 | \$180,800.00 | 220% | \$263,000.00 | \$82,200.00 | \$50,751.80 | \$80,625.28 |
| MAINT & SVCS - Maintenance & Services | \$25,900.00 | \$0.00 | \$2,828.00 | 12% | \$25,900.00 | \$23,072.00 | \$16,716.00 | \$17,860.21 |
| OTHR CHGS - Other Charges | \$13,442,565.00 | \$10,838.00 | \$1,357,921.00 | 11% | \$13,431,727.00 | \$12,084,644.00 | \$10,313,090.64 | \$9,628,322.13 |
| CAP EQ - Capital Equipment | \$0.00 | \$0.00 | \$0.00 | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Department Total: Volunteer Fire | \$13,731,465.00 | \$10,838.00 | \$1,541,549.00 | 13% | \$13,720,627.00 | \$12,189,916.00 | \$10,380,558.44 | \$9,726,807.62 |

| 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 |
| REVENUES | | | | | | | | | |
| Department: 1105 - Volunteer Fire Departments | | | | | | | | | |
| Location: 200 - Administration | | | | | | | | | |
| INTGOV ST - Intergovernmental - State Revenues | | | | | | | | | |
| 5650 | State Aid for Fire Companies | 369,004.00 | 0.00 | 369,004.00 | (996.00) | 370,000.00 | 368,418.00 | Based on FY25 Actual Grant Revenue Received. | |
| Account Classification Total: INTGOV ST - Intergovernmental - State Revenues | | \$369,004.00 | \$0.00 | \$369,004.00 | (\$996.00) | \$370,000.00 | \$368,418.00 | | |
| Location Total: 200 - Administration | | \$369,004.00 | \$0.00 | \$369,004.00 | (\$996.00) | \$370,000.00 | \$368,418.00 | | |
| Revenue Total: 1105 - Volunteer Fire Departments | | \$369,004.00 | \$0.00 | \$369,004.00 | (\$996.00) | \$370,000.00 | \$368,418.00 | | |

| 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: 1105 - Volunteer Fire Departments | | | | | | | | | |
| Location: 100 - Town of Pocomoke | | | | | | | | | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | | |
| 7080.020 | Fire & Ambulance County Grant to Ambulance Cos. | 1,144,479.00 | 0.00 | 1,144,479.00 | 126,522.00 | 1,017,957.00 | 777,497.00 | Increase Requests Mileage supplement to .70 cents x 4 & Increase Supplemental Runs from \$250 to \$280 for Non Credit Out-Town & Credit Runs in Town & from \$1,000 to \$1,120 Credit Runs Out-Town | |
| 7080.060 | Fire & Ambulance State Grant for Fire Companies | 159.00 | 0.00 | 159.00 | (458.00) | 617.00 | 386.00 | | |
| <i>Account Classification Total: OTHR CHGS - Other Charges</i> | | \$1,144,638.00 | \$0.00 | \$1,144,638.00 | \$126,064.00 | \$1,018,574.00 | \$777,883.00 | | |
| Location Total: 100 - Town of Pocomoke | | \$1,144,638.00 | \$0.00 | \$1,144,638.00 | \$126,064.00 | \$1,018,574.00 | \$777,883.00 | | |
| Location: 105 - Pocomoke VFD | | | | | | | | | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | | |
| 7080.010 | Fire & Ambulance County Grant to Fire Companies | 301,924.00 | 949.00 | 300,975.00 | 35,274.00 | 266,650.00 | 250,000.00 | Increase based on the Assessable Base November 2024 projections. Supplemental request \$3,120 for cancer screenings. | Increase based on March 2025 Assessable Base projections. |
| 7080.060 | Fire & Ambulance State Grant for Fire Companies | 32,035.00 | 0.00 | 32,035.00 | (50.00) | 32,085.00 | 32,085.00 | | |
| <i>Account Total: OTHR CHGS - Other Charges</i> | | \$333,959.00 | \$949.00 | \$333,010.00 | \$35,224.00 | \$298,735.00 | \$282,085.00 | | |
| Location Total: 105 - Pocomoke VFD | | \$333,959.00 | \$949.00 | \$333,010.00 | \$35,224.00 | \$298,735.00 | \$282,085.00 | | |
| Location: 110 - Town of Berlin | | | | | | | | | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | | |
| 7080.060 | Fire & Ambulance State Grant for Fire Companies | 4,175.00 | 0.00 | 4,175.00 | (7,325.00) | 11,500.00 | 11,739.00 | Decrease based on funding formula. | |
| <i>Account Total: OTHR CHGS - Other Charges</i> | | \$4,175.00 | \$0.00 | \$4,175.00 | (\$7,325.00) | \$11,500.00 | \$11,739.00 | | |
| Location Total: 110 - Town of Berlin | | \$4,175.00 | \$0.00 | \$4,175.00 | (\$7,325.00) | \$11,500.00 | \$11,739.00 | | |
| Location: 115 - Berlin VFD | | | | | | | | | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | | |
| 7080.010 | Fire & Ambulance County Grant to Fire Companies | 301,924.00 | 949.00 | 300,975.00 | 35,274.00 | 266,650.00 | 250,000.00 | Increase based on Assessable Base estimate at November 2024. Supplemental request \$3,120 for cancer screenings. | Increase based on March 2025 Assessable Base projections. |

| 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 |
| 7080.020 | Fire & Ambulance County Grant to Ambulance Cos. | 1,309,919.00 | 0.00 | 1,309,919.00 | 112,704.00 | 1,197,215.00 | 1,022,270.00 | Increase Requests Mileage supplement to .70 cents x 4 & Increase Supplemental Runs from \$250 to \$280 for Non Credit Out-Town & Credit Runs in Town & from \$1,000 to \$1,120 Credit Runs Out-Town | |
| 7080.060 | Fire & Ambulance State Grant for Fire Companies | 32,035.00 | 0.00 | 32,035.00 | (50.00) | 32,085.00 | 32,085.00 | | |
| Account Total: OTHR CHGS - Other Charges | | \$1,643,878.00 | \$949.00 | \$1,642,929.00 | \$147,928.00 | \$1,495,950.00 | \$1,304,355.00 | | |
| Location Total: 115 - Berlin VFD | | \$1,643,878.00 | \$949.00 | \$1,642,929.00 | \$147,928.00 | \$1,495,950.00 | \$1,304,355.00 | | |
| Location: 120 - Town of Snow Hill | | | | | | | | | |
| OTHR CHGS - Other Charges | | | | | | | | | |
| 7080.060 | Fire & Ambulance State Grant for Fire Companies | 754.00 | 0.00 | 754.00 | (1,446.00) | 2,200.00 | 2,024.00 | Decrease in funding based on formula | |
| Account Total: OTHR CHGS - Other Charges | | \$754.00 | \$0.00 | \$754.00 | (\$1,446.00) | \$2,200.00 | \$2,024.00 | | |
| Location Total: 120 - Town of Snow Hill | | \$754.00 | \$0.00 | \$754.00 | (\$1,446.00) | \$2,200.00 | \$2,024.00 | | |
| Location: 125 - Snow Hill VFD | | | | | | | | | |
| OTHR CHGS - Other Charges | | | | | | | | | |
| 7080.010 | Fire & Ambulance County Grant to Fire Companies | 301,924.00 | 949.00 | 300,975.00 | 35,274.00 | 266,650.00 | 250,000.00 | Increase based on Assessable Base estimate at November 2024. Supplemental request \$3,120 for cancer screenings. | Increase based on March 2025 Assessable Base projections. |
| 7080.020 | Fire & Ambulance County Grant to Ambulance Cos. | 1,007,236.00 | 0.00 | 1,007,236.00 | 103,924.00 | 903,312.00 | 873,776.00 | Increase Requests Mileage supplement to .70 cents x 4 & Increase Supplemental Runs from \$250 to \$280 for Non Credit Out-Town & Credit Runs in Town & from \$1,000 to \$1,120 Credit Runs Out-Town | |
| 7080.060 | Fire & Ambulance State Grant for Fire Companies | 32,035.00 | 0.00 | 32,035.00 | (50.00) | 32,085.00 | 32,085.00 | | |
| Account Total: OTHR CHGS - Other Charges | | \$1,341,195.00 | \$949.00 | \$1,340,246.00 | \$139,148.00 | \$1,202,047.00 | \$1,155,861.00 | | |
| Location Total: 125 - Snow Hill VFD | | \$1,341,195.00 | \$949.00 | \$1,340,246.00 | \$139,148.00 | \$1,202,047.00 | \$1,155,861.00 | | |
| Location: 130 - Town of Ocean City | | | | | | | | | |
| OTHR CHGS - Other Charges | | | | | | | | | |
| 7080.020 | Fire & Ambulance County Grant to Ambulance Cos. | 3,711,841.00 | 0.00 | 3,711,841.00 | 457,206.00 | 3,254,635.00 | 2,332,479.00 | Increase in WOC Request. Increase Requests Mileage supplement to .70 cents x 4 & Increase Supplemental Runs from \$250 to \$280 for Non Credit Out-Town & Credit Runs in Town & from \$1,000 to \$1,120 Credit Runs Out-Town | |

| 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 |
| 7080.060 | Fire & Ambulance State Grant for Fire Companies | 43,566.00 | 0.00 | 43,566.00 | 8,733.00 | 34,833.00 | 33,419.00 | Increase based on funding formula. | |
| Account Total: OTHR CHGS - Other Charges | | \$3,755,407.00 | \$0.00 | \$3,755,407.00 | \$465,939.00 | \$3,289,468.00 | \$2,365,898.00 | | |
| Location Total: 130 - Town of Ocean City | | \$3,755,407.00 | \$0.00 | \$3,755,407.00 | \$465,939.00 | \$3,289,468.00 | \$2,365,898.00 | | |
| Location: 135 - Ocean City VFD | | | | | | | | | |
| OTHR CHGS - Other Charges | | | | | | | | | |
| 7080.010 | Fire & Ambulance County Grant to Fire Companies | 301,924.00 | 949.00 | 300,975.00 | 35,274.00 | 266,650.00 | 250,000.00 | Increase based on the Assessable Base estimate at November 2024. Supplemental request \$3,120 for cancer screenings. | Increase based on March 2025 Assessable Base projections. |
| 7080.060 | Fire & Ambulance State Grant for Fire Companies | 32,035.00 | 0.00 | 32,035.00 | (50.00) | 32,085.00 | 32,085.00 | | |
| Account Total: OTHR CHGS - Other Charges | | \$333,959.00 | \$949.00 | \$333,010.00 | \$35,224.00 | \$298,735.00 | \$282,085.00 | | |
| Location Total: 135 - Ocean City VFD | | \$333,959.00 | \$949.00 | \$333,010.00 | \$35,224.00 | \$298,735.00 | \$282,085.00 | | |
| Location: 145 - Girdletree VFD | | | | | | | | | |
| OTHR CHGS - Other Charges | | | | | | | | | |
| 7080.010 | Fire & Ambulance County Grant to Fire Companies | 311,924.00 | 949.00 | 310,975.00 | 38,274.00 | 273,650.00 | 254,000.00 | Increase based on Assessable Base estimate at November 2024 & request of \$3,000 increase in rural fire company supplement. Supplemental request \$3,120 for cancer screenings. | Increase based on March 2025 Assessable Base projections. |
| 7080.020 | Fire & Ambulance County Grant to Ambulance Cos. | 86,550.00 | 0.00 | 86,550.00 | 4,950.00 | 81,600.00 | 75,000.00 | Requested Increase in Medical Assist from \$100 per call to \$150 per call. | |
| 7080.060 | Fire & Ambulance State Grant for Fire Companies | 32,035.00 | 0.00 | 32,035.00 | (50.00) | 32,085.00 | 32,085.00 | | |
| Account Total: OTHR CHGS - Other Charges | | \$430,509.00 | \$949.00 | \$429,560.00 | \$43,174.00 | \$387,335.00 | \$361,085.00 | | |
| Location Total: 145 - Girdletree VFD | | \$430,509.00 | \$949.00 | \$429,560.00 | \$43,174.00 | \$387,335.00 | \$361,085.00 | | |
| Location: 155 - Stockton VFD | | | | | | | | | |
| OTHR CHGS - Other Charges | | | | | | | | | |
| 7080.010 | Fire & Ambulance County Grant to Fire Companies | 311,924.00 | 949.00 | 310,975.00 | 38,274.00 | 273,650.00 | 254,000.00 | Increase based on Assessable Base estimate at November 2024 & requested increase of \$3,000 for Rural Fire Co Supplement. Supplemental request \$3,120 for cancer screenings. | Increase based on March 2025 Assessable Base projections. |
| 7080.020 | Fire & Ambulance County Grant to Ambulance Cos. | 89,850.00 | 0.00 | 89,850.00 | 4,050.00 | 85,800.00 | 75,000.00 | Medical Assist Increase request from \$100 per call to \$150 per call. | |
| 7080.060 | Fire & Ambulance State Grant for Fire Companies | 32,035.00 | 0.00 | 32,035.00 | (50.00) | 32,085.00 | 32,085.00 | | |
| Account Total: OTHR CHGS - Other Charges | | \$433,809.00 | \$949.00 | \$432,860.00 | \$42,274.00 | \$391,535.00 | \$361,085.00 | | |
| Location Total: 155 - Stockton VFD | | \$433,809.00 | \$949.00 | \$432,860.00 | \$42,274.00 | \$391,535.00 | \$361,085.00 | | |

| 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: 165 - Newark VFD | | | | | | | | | |
| OTHR CHGS - Other Charges | | | | | | | | | |
| 7080.010 | Fire & Ambulance County Grant to Fire Companies | 311,924.00 | 949.00 | 310,975.00 | 38,274.00 | 273,650.00 | 254,000.00 | Increase based on Assessable Base estimate at November 2024 & Requested increase of \$3,000 in Rural Fire Supplement. Supplemental request \$3,120 for cancer screenings. | Increase based on March 2025 Assessable Base projections. |
| 7080.020 | Fire & Ambulance County Grant to Ambulance Cos. | 411,192.00 | 0.00 | 411,192.00 | 4,128.00 | 407,064.00 | 385,957.00 | Increase Requests Mileage supplement to .70 cents x 4 & Increase Supplemental Runs from \$250 to \$280 for Non Credit Out-Town & Credit Runs in Town & from \$1,000 to \$1,120 Credit Runs Out-Town | |
| 7080.060 | Fire & Ambulance State Grant for Fire Companies | 32,035.00 | 0.00 | 32,035.00 | (50.00) | 32,085.00 | 32,085.00 | | |
| Account Total: OTHR CHGS - Other Charges | | \$755,151.00 | \$949.00 | \$754,202.00 | \$42,352.00 | \$712,799.00 | \$672,042.00 | | |
| Location Total: 165 - Newark VFD | | \$755,151.00 | \$949.00 | \$754,202.00 | \$42,352.00 | \$712,799.00 | \$672,042.00 | | |
| Location: 175 - Bishopville VFD | | | | | | | | | |
| OTHR CHGS - Other Charges | | | | | | | | | |
| 7080.010 | Fire & Ambulance County Grant to Fire Companies | 311,924.00 | 949.00 | 310,975.00 | 38,274.00 | 273,650.00 | 254,000.00 | Increase based on Assessable Base estimate at November 2024 & Rural Fire Allowance increase request of \$3,000. Supplemental request \$3,120 for cancer screenings. | Increase based on March 2025 Assessable Base projections. |
| 7080.020 | Fire & Ambulance County Grant to Ambulance Cos. | 502,660.00 | 0.00 | 502,660.00 | 38,455.00 | 464,205.00 | 457,403.00 | Increase Requests Mileage supplement to .70 cents x 4 & Increase Supplemental Runs from \$250 to \$280 for Non Credit Out-Town & Credit Runs in Town & from \$1,000 to \$1,120 Credit Runs Out-Town | |
| 7080.060 | Fire & Ambulance State Grant for Fire Companies | 32,035.00 | 0.00 | 32,035.00 | (50.00) | 32,085.00 | 32,085.00 | | |
| Account Total: OTHR CHGS - Other Charges | | \$846,619.00 | \$949.00 | \$845,670.00 | \$76,679.00 | \$769,940.00 | \$743,488.00 | | |
| Location Total: 175 - Bishopville VFD | | \$846,619.00 | \$949.00 | \$845,670.00 | \$76,679.00 | \$769,940.00 | \$743,488.00 | | |

| 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: 185 - Showell VFD | | | | | | | | | |
| OTHR CHGS - Other Charges | | | | | | | | | |
| 7080.010 | Fire & Ambulance County Grant to Fire Companies | 311,924.00 | 949.00 | 310,975.00 | 38,274.00 | 273,650.00 | 254,000.00 | Increase based on Assessable Base estimate at November 2024 & Rural Fire Allowance requested \$3,000 increase. Supplemental request \$3,120 for cancer screenings. | Increase based on March 2025 Assessable Base projections. |
| 7080.020 | Fire & Ambulance County Grant to Ambulance Cos. | 473,780.00 | 0.00 | 473,780.00 | 32,537.00 | 441,243.00 | 441,243.00 | Increase Requests Mileage supplement to .70 cents x 4 & Increase Supplemental Runs from \$250 to \$280 for Non Credit Out-Town & Credit Runs in Town & from \$1,000 to \$1,120 Credit Runs Out-Town | |
| 7080.060 | Fire & Ambulance State Grant for Fire Companies | 32,035.00 | 0.00 | 32,035.00 | (50.00) | 32,085.00 | 32,085.00 | | |
| Account Total: OTHR CHGS - Other Charges | | \$817,739.00 | \$949.00 | \$816,790.00 | \$70,761.00 | \$746,978.00 | \$727,328.00 | | |
| Location Total: 185 - Showell VFD | | \$817,739.00 | \$949.00 | \$816,790.00 | \$70,761.00 | \$746,978.00 | \$727,328.00 | | |
| Location: 195 - Ocean Pines VFD | | | | | | | | | |
| OTHR CHGS - Other Charges | | | | | | | | | |
| 7080.010 | Fire & Ambulance County Grant to Fire Companies | 301,924.00 | 949.00 | 300,975.00 | 35,274.00 | 266,650.00 | 250,000.00 | Increase based on Assessable Base estimate at November 2024. Supplemental request \$3,120 for cancer screenings. | Increase based on March 2025 Assessable Base projections. |
| 7080.020 | Fire & Ambulance County Grant to Ambulance Cos. | 952,200.00 | 0.00 | 952,200.00 | 82,076.00 | 870,124.00 | 780,443.00 | Increase Requests Mileage supplement to .70 cents x 4 & Increase Supplemental Runs from \$250 to \$280 for Non Credit Out-Town & Credit Runs in Town & from \$1,000 to \$1,120 Credit Runs Out-Town | |
| 7080.060 | Fire & Ambulance State Grant for Fire Companies | 32,035.00 | 0.00 | 32,035.00 | (50.00) | 32,085.00 | 32,085.00 | | |
| Account Total: OTHR CHGS - Other Charges | | \$1,286,159.00 | \$949.00 | \$1,285,210.00 | \$117,300.00 | \$1,168,859.00 | \$1,062,528.00 | | |
| Location Total: 195 - Ocean Pines VFD | | \$1,286,159.00 | \$949.00 | \$1,285,210.00 | \$117,300.00 | \$1,168,859.00 | \$1,062,528.00 | | |
| Location: 197 - County Fire Training Center | | | | | | | | | |
| SUPP & MAT - Supplies & Materials | | | | | | | | | |
| 6110.150 | Supplies & Equipment Hazmat Supplies & Equipment | 53,000.00 | 0.00 | 53,000.00 | 800.00 | 52,200.00 | 14,342.52 | | |
| 6110.390 | Supplies & Equipment Small Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,772.00 | | |
| 6200.020 | Other Supplies & Materials Materials | 0.00 | 0.00 | 0.00 | (30,000.00) | 30,000.00 | 28,637.28 | EV Plugs removed from FY26 budget request | |
| Account Total: SUPP & MAT - Supplies & Materials | | \$53,000.00 | \$0.00 | \$53,000.00 | (\$29,200.00) | \$82,200.00 | \$50,751.80 | | |

| 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 |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | | |
| 6550.010 | Building Site Expenses Building/Property Improvement | 1,500.00 | 0.00 | 1,500.00 | 300.00 | 1,200.00 | 82.03 | | |
| 6550.030 | Building Site Expenses Carpet/VCT Cleaning | 1,300.00 | 0.00 | 1,300.00 | 100.00 | 1,200.00 | 742.00 | | |
| 6550.040 | Building Site Expenses Cleaning Contract | 3,000.00 | 0.00 | 3,000.00 | 500.00 | 2,500.00 | 3,152.32 | | |
| 6550.050 | Building Site Expenses Custodial Supplies | 300.00 | 0.00 | 300.00 | 100.00 | 200.00 | 0.00 | | |
| 6550.060 | Building Site Expenses Electricity | 7,500.00 | 0.00 | 7,500.00 | 500.00 | 7,000.00 | 7,014.00 | | |
| 6550.080 | Building Site Expenses Fire Alarm Testing | 500.00 | 0.00 | 500.00 | 28.00 | 472.00 | 351.67 | | |
| 6550.081 | Building Site Expenses Fire Extinguishers | 200.00 | 0.00 | 200.00 | 0.00 | 200.00 | 86.00 | | |
| 6550.085 | Building Site Expenses Generator Fuel Oil | 600.00 | 0.00 | 600.00 | 0.00 | 600.00 | 0.00 | | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 3,500.00 | 0.00 | 3,500.00 | 500.00 | 3,000.00 | 724.25 | | |
| 6550.100 | Building Site Expenses Generator Services & Repairs | 1,500.00 | 0.00 | 1,500.00 | 500.00 | 1,000.00 | 595.89 | | |
| 6550.120 | Building Site Expenses Heating Propane | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 751.88 | | |
| 6550.180 | Building Site Expenses Pest Control/Termite Insp | 500.00 | 0.00 | 500.00 | 100.00 | 400.00 | 766.80 | | |
| 6550.220 | Building Site Expenses Security Alarm Monitoring | 1,400.00 | 0.00 | 1,400.00 | 0.00 | 1,400.00 | 972.00 | | |
| 6550.240 | Building Site Expenses Sewer Pump/Septic Tank Maint | 300.00 | 0.00 | 300.00 | 0.00 | 300.00 | 0.00 | | |
| 6550.270 | Building Site Expenses Telephone | 650.00 | 0.00 | 650.00 | 50.00 | 600.00 | 565.41 | | |
| 6550.280 | Building Site Expenses Tipping Fees | 100.00 | 0.00 | 100.00 | 0.00 | 100.00 | 0.00 | | |
| 6550.300 | Building Site Expenses Trash Removal | 850.00 | 0.00 | 850.00 | 50.00 | 800.00 | 737.00 | | |
| 6550.320 | Building Site Expenses Water Treatment | 200.00 | 0.00 | 200.00 | 100.00 | 100.00 | 174.75 | | |
| <i>Account Total: MAINT & SVCS - Maintenance & Services</i> | | \$25,900.00 | \$0.00 | \$25,900.00 | \$2,828.00 | \$23,072.00 | \$16,716.00 | | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | | |
| 7000.125 | Travel, Training & Expense Transport Expenses | 3,000.00 | 0.00 | 3,000.00 | 0.00 | 3,000.00 | 0.00 | | |
| 7080.030 | Fire & Ambulance Firemens Training Center | 15,000.00 | 0.00 | 15,000.00 | 5,000.00 | 10,000.00 | 7,732.64 | FY26 Requested increase per Firemans Association to support training costs. | |
| <i>Account Total: OTHR CHGS - Other Charges</i> | | \$18,000.00 | \$0.00 | \$18,000.00 | \$5,000.00 | \$13,000.00 | \$7,732.64 | | |
| Location Total: 197 - County Fire Training Center | | \$96,900.00 | \$0.00 | \$96,900.00 | (\$21,372.00) | \$118,272.00 | \$75,200.44 | | |
| Location: 198 - LOSAP | | | | | | | | | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | | |
| 7080.040 | Fire & Ambulance LOSAP Appropriation | 205,266.00 | 0.00 | 205,266.00 | 0.00 | 205,266.00 | 114,400.00 | | |

| 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 |
| 7080.080 | Fire & Ambulance EMT Paramedic Tuition Reimb Pgm | 8,000.00 | 0.00 | 8,000.00 | 0.00 | 8,000.00 | 0.00 | | |
| Account Total: OTHR CHGS - Other Charges | | \$213,266.00 | \$0.00 | \$213,266.00 | \$0.00 | \$213,266.00 | \$114,400.00 | | |
| Location Total: 198 - LOSAP | | \$213,266.00 | \$0.00 | \$213,266.00 | \$0.00 | \$213,266.00 | \$114,400.00 | | |
| Location: 200 - Administration | | | | | | | | | |
| SUPP & MAT - Supplies & Materials | | | | | | | | | |
| 6160.043 | Grant Programs Other Grants | 210,000.00 | 0.00 | 210,000.00 | 210,000.00 | 0.00 | 0.00 | Funding request to MICH (Mobile Integrated Community Health) program. | |
| Account Total: SUPP & MAT - Supplies & Materials | | \$210,000.00 | \$0.00 | \$210,000.00 | \$210,000.00 | \$0.00 | \$0.00 | | |
| OTHR CHGS - Other Charges | | | | | | | | | |
| 7080.070 | Fire & Ambulance Fire | 83,348.00 | 1,348.00 | 82,000.00 | 19,625.00 | 63,723.00 | 81,472.00 | Increase based on previous year actuals. | Quote received from Chesapeake Employers Insurance |
| Account Total: OTHR CHGS - Other Charges | | \$83,348.00 | \$1,348.00 | \$82,000.00 | \$19,625.00 | \$63,723.00 | \$81,472.00 | | |
| Location Total: 200 - Administration | | \$293,348.00 | \$1,348.00 | \$292,000.00 | \$229,625.00 | \$63,723.00 | \$81,472.00 | | |
| Expense Total: 1105 - Volunteer Fire Departments | | \$13,731,465.00 | \$10,838.00 | \$13,720,627.00 | \$1,541,549.00 | \$12,189,916.00 | \$10,380,558.44 | | |

The Estimated Taxable Assessable Base at the County Level
For the tax year beginning July 1, 2025
Base Estimate Date: March 31, 2025
(figures expressed in thousands)

| Jurisdiction | Real Property Full Year | Real Property New Construction | Railroad Operating Real Property | Total Assessable Base Subject to the Real Property County Tax Rate | Loss Due to Homestead Tax Credit | County Homestead Tax Credit Percentage | Net Assessable Base Subject to the Real Property County Tax Rate | Railroad Operating Personal Property | Utility Operating Real Property | Utility Operating Personal Property | Business Personal Property | Total Assessable Base Subject to the Personal Property Utility County Tax Rates | Total Taxable County Assessable Base |
|--------------|----------------------------------|---|---|--|---|---|--|---|--|--|----------------------------------|---|---|
| Worcester | 22,487,003 | 17,000 | 299 | 22,504,302 | 862,850 | 3% | 21,641,453 | 360 | 8,636 | 228,856 | 242,751 | 480,603 | 22,984,906 |

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

These figures do not include adjustments necessary to calculate State grants to local governments or any tax credits. The above Business Personal Property figures for July 2025 must be adjusted before being used for state aid purposes by substituting the following figures in (\$000) :

State Department of Assessments and Taxation

| Account coding for General Ledger : | | | | FY2025 ADOPTED | FY2026 Code Based | FY26 Supplement Required | FY26 Additional Request from Fire Companies | FY26 Budget REQUESTED |
|---------------------------------------|--------------|----------|-----------------|----------------|-------------------|--------------------------|---|-----------------------|
| County Grant to Fire Companies | | | | | | | | |
| Poc VFC | 100.1105.105 | 7080.010 | \$ 266,650.00 | \$ 298,804.00 | | | \$ 298,804.00 | |
| Berlin VFD | 100.1105.115 | 7080.010 | \$ 266,650.00 | \$ 298,804.00 | | | \$ 298,804.00 | |
| Snow Hill VFD | 100.1105.125 | 7080.010 | \$ 266,650.00 | \$ 298,804.00 | | | \$ 298,804.00 | |
| Ocean City VFD | 100.1105.135 | 7080.010 | \$ 266,650.00 | \$ 298,804.00 | | | \$ 298,804.00 | |
| Girdletree VFD | 100.1105.145 | 7080.010 | \$ 266,650.00 | \$ 298,804.00 | | | \$ 298,804.00 | |
| Stockton VFD | 100.1105.155 | 7080.010 | \$ 266,650.00 | \$ 298,804.00 | | | \$ 298,804.00 | |
| Newark VFD | 100.1105.165 | 7080.010 | \$ 266,650.00 | \$ 298,804.00 | | | \$ 298,804.00 | |
| Bishopville VFD | 100.1105.175 | 7080.010 | \$ 266,650.00 | \$ 298,804.00 | | | \$ 298,804.00 | |
| Showell VFD | 100.1105.185 | 7080.010 | \$ 266,650.00 | \$ 298,804.00 | | | \$ 298,804.00 | |
| Ocean Pines VFD | 100.1105.195 | 7080.010 | \$ 266,650.00 | \$ 298,804.00 | | | \$ 298,804.00 | |
| TOTAL FY25 | | | \$ 2,666,500.00 | 2,988,040 | - | - | \$ 2,988,040.00 | |

| | |
|---|--------------------|
| Fire Grant Calculations for Fire Depts: | |
| assessable base | 22,984,906,000 |
| divided by \$100 | 229,849,060 |
| rate=.013 | 2,988,038 |
| based on Code- each co. | FY26 \$ 298,804 |
| Budget - each VFC | FY25 \$ 266,650 |
| | VARIANCE \$ 32,154 |
| FY26 Budget REQUESTED | \$ 2,988,040 |
| | |
| FY26 March 2025 Assessable Base | 2,988,040 |
| FY25 County Approved Budget | 2,666,500 |
| Variance | 321,540 |

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

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

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

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

**FIRE COMPANIES NOT IN TOWN LIMITS
FY2026 REQUESTED**

| | FY2026 REQUESTED BUDGET | FY2025 APPROVED BUDGET | FY26/25 Variance |
|---------------|-------------------------------|------------------------------|---------------------|
| Girdletree | \$10,000.00 | \$7,000.00 | \$3,000.00 |
| Stockton | \$10,000.00 | \$7,000.00 | \$3,000.00 |
| Newark | \$10,000.00 | \$7,000.00 | \$3,000.00 |
| Bishopville | \$10,000.00 | \$7,000.00 | \$3,000.00 |
| Showell | \$10,000.00 | \$7,000.00 | \$3,000.00 |
| | | | |
| TOTALS | \$50,000.00 | \$35,000.00 | \$15,000.00 |

FY26 Budget REQUESTED \$50,000.00

FY25 Budget APPROVED \$35,000.00

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

Budget In Volunteer Fire & Ambulance:

| | |
|-------------|-----------------------|
| Girdletree | 100.1105.145.7080.010 |
| Stockton | 100.1105.155.7080.010 |
| Newark | 100.1105.165.7080.010 |
| Bishopville | 100.1105.175.7080.010 |
| Showell | 100.1105.185.7080.010 |

Rate History:

Annual Allowance

| | | |
|------------------|----------|-----------|
| FY2019 | \$4,000 | Old rate |
| FY2025 | \$7,000 | New rate |
| FY2026 Requested | \$10,000 | Requested |

EMS FUNDING - FY2026 (FY2026 is based on 2024 runs)

| | 2024 | | 2024 | | 2024 | | Additional Supplement Runs (\$280 & \$1,120) | 2024 | | | 2024 | 2024 | | 2024 | | Personnel Supplement | Additional Supplement to Level Fund | FY 2026 | FY2025 | FY26/FY25 |
|--------------|------------|-----------|-------------|-------------|-------------|-------------|---|--------------|--------------|----------|------------------------------------|------------|------------|----------------------|-------------|-------------------------|---|--------------|--------------|------------|
| | Non Credit | | Credit Runs | | Credit Runs | | | TRANSPORT | | | Mileage Supplement \$.70 x 4 | # of | Ambulance | # | Base | | | REQUESTED | APPROVED | FUNDING |
| | Out-Town | | In Town | | Out-Town | | | DESTINATIONS | | | | Ambulances | Allocation | Per | Personnel | | | Funding | BUDGET | VARIANCE |
| Grant Amount | \$250.00 | | | \$250.00 | | \$1,000.00 | | AGH | PRMC | MCC/BMC | \$2.80 | | \$25,000 | | \$8,000 | \$190,000 | | | | |
| Pocomoke | | | 898 | \$224,500 | | | \$26,940 | 50 | 1,120 | 11 | \$120,878.80 | 3 | \$75,000 | 18 | \$144,000 | \$190,000 | \$0 | \$1,144,479 | \$1,017,957 | \$126,522 |
| out town | 165 | \$41,250 | | | 283 | \$283,000 | \$38,910 | \$4,200.00 | \$116,032.00 | \$646.80 | | | | | | | | | | |
| Snow Hill | | | 399 | \$99,750 | | | \$11,970 | 118 | 644 | 0 | \$38,556.00 | 3 | \$75,000 | 16 | \$128,000 | \$190,000 | \$0 | \$1,007,236 | \$903,312 | \$103,924 |
| out town | 205 | \$51,250 | | | 363 | \$363,000 | \$49,710 | \$4,295.20 | \$34,260.80 | \$0.00 | | | | | | | | | | |
| Newark | 62 | \$15,500 | | | 79 | \$79,000 | \$11,340 | 58 | 21 | 0 | \$1,352.40 | 2 | \$50,000 | 8 | \$64,000 | \$190,000 | \$0 | \$411,192 | \$407,064 | \$4,128 |
| | | | | | | | | \$0.00 | \$1,352.40 | | | | | | | | | | | |
| Berlin | | | 894 | \$223,500 | | | \$26,820 | 1,126 | 251 | 0 | \$14,758.80 | 3 | \$75,000 | 16 | \$128,000 | \$190,000 | \$0 | \$1,309,919 | \$1,197,215 | \$112,704 |
| out town | 396 | \$99,000 | | | 483 | \$483,000 | \$69,840 | \$0.00 | \$14,758.80 | | | | | | | | | | | |
| Ocean City | | | 2052 | \$513,000 | | | \$61,560 | 2,189 | 435 | 0 | \$45,066.00 | 10 | \$250,000 | 68 | \$544,000 | \$190,000 | \$0 | \$3,711,841 | \$3,254,635 | \$457,206 |
| out town | 662 | \$165,500 | | | 603 | \$603,000 | \$92,220 | \$0.00 | \$45,066.00 | \$0.00 | | | | includes \$1,247,495 | | | | | | |
| Showell | 106 | \$26,500 | | | | | \$3,180 | 89 | 38 | \$0.00 | \$2,660.00 | 2 | \$50,000 | 7.4 | \$59,200 | \$190,000 | \$0 | \$473,780 | \$441,243 | \$32,537 |
| out town | | | | | 127 | \$127,000 | \$15,240 | \$0.00 | \$2,660.00 | | | | | | | | | | | |
| Bishopville | 57 | \$14,250 | | | | | \$1,710 | 107 | 50 | 0 | \$3,500.00 | 2 | \$50,000 | 8.42 | \$67,360 | \$190,000 | \$0 | \$502,660 | \$464,205 | \$38,455 |
| out town | | | | | 157 | \$157,000 | \$18,840 | \$0.00 | \$3,500.00 | | | | | | | | | | | |
| Ocean Pines | | | 1155 | \$288,750 | | | \$34,650 | 1,047 | 272 | 0 | \$19,040.00 | 3 | \$75,000 | 18 | \$144,000 | \$190,000 | \$0 | \$952,200 | \$870,124 | \$82,076 |
| out town | 61 | \$15,250 | | | 164 | \$164,000 | \$21,510 | \$0.00 | \$19,040.00 | | | | | | | | | | | |
| Totals | 1714 | \$428,500 | 5,398 | \$1,349,500 | 2,259 | \$2,259,000 | \$484,440 | 4,695.00 | 2,793.00 | \$646.80 | \$245,812.00 | 28 | \$700,000 | 159.8 | \$1,278,560 | \$1,520,000 | \$0 | \$9,513,307 | \$8,555,755 | \$957,552 |
| | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | 176,400.00 | 167,400.00 | 9,000.00 |
| | | | | | | | | | | | | | | | | | | 9,689,707.00 | 8,723,155.00 | 966,552.00 |

DEFINITIONS

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

EMS Units to be MIEMSS Certified ALS/BLS transport units

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

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

MEMORANDUM OF UNDERSTANDING ITEMS

- To qualify for the additional personnel supplement must provide a minimum of 8 hours each day ALS paid coverage
- Quarterly Reporting of Personnel Hours worked required to be submitted to County
- Annual EMS financial report detailing income and expenses and include any financial audit records
- EMS grant funding to be segregated from fire company funds and dedicated to EMS operations
- Participation with county emergency exercises, preparation, information and resource requests
- Must participate in Quality Assurance program monitored by EMS Captain committee
- Failure to sign and comply with MOU will result in funding to be withheld until compliance is met

| Rates As of FY2025: | |
|---------------------------------|--|
| Additional Personnel Supplement | FY21 = \$60,000 |
| | FY20= \$50,000 FY16 \$40,000 FY15-FY06 = \$30,000 |
| <u>FY23 Budget</u> | Added \$365,182 to Ocean City personnel supplement |
| | Added \$48,874 EMS Supplemental Funding to provide level funding |
| | Increased Ambulance Allocation from \$10,000 to \$15,000 on 6/21/22 Resolution 22-10 |
| <u>FY24 Budget</u> | Added \$354,212 to Ocean City personnel supplement |
| | Added funding increase of \$225 to "Non Credit Out-Town" & "Credit Runs In Town" |
| | Added funding increase of \$900 to "Credit Runs Out-Town" |
| | Added an additional mileage supplement to equal 4 times Maryland rate |
| | Added requested additional \$10,000 per ambulance |
| | Added an additional personnel supplement of \$15,000 |
| <u>FY25 Budget</u> | Added funding increase of \$250 to "Non Credit Out-Town" & "Credit Runs In Town" |
| | Added funding increase of \$1,000 to "Credit Runs Out-Town" |
| <u>FY26 Requested Budget</u> | Requested funding increase from \$250 to \$280 "Non Credit Out-Town" & "Credit Runs In Town" |
| | Requested funding increase from \$1,000 to \$1,120 "Credit Runs Out-Town" |

FY2026 MEDICAL ASSIST COMPANIES

| | CY 2024 | | | # | | | FY2026 | FY2025 | FY26/FY25 |
|------------|-----------------|-----------------|-------------|-----|-------------------|------------|------------------|-----------|-----------|
| | Medical Assists | Per call | Base Amount | FTE | Paid 2 FTE @ \$8k | Supplement | Requested Budget | Approved | Variance |
| | | \$150.00 | | | \$8,000.00 | | | | |
| Stockton | 79 | \$11,850 | \$9,000 | 2 | \$16,000 | \$53,000 | \$89,850 | \$85,800 | \$4,050 |
| Girdletree | 57 | \$8,550 | \$9,000 | 2 | \$16,000 | \$53,000 | \$86,550 | \$81,600 | \$4,950 |
| | | | | | | | | | |
| TOTALS | | \$20,400 | \$18,000 | | \$32,000 | \$106,000 | \$176,400 | \$167,400 | \$9,000 |
| 5.38% | | | | | | | | | |

FY26 Budget Requested 176,400 Request to increase from \$100 per call to \$150 per call
FY25 Approved Budget 167,400 Increased FTE from 1 to 2, level funded \$100 per call

Medical Assist Company is alerted each time a call for EMS service is in their response area

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

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

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

| Budget In Volunteer Fire & Ambulance: | | FY26 Requested |
|---------------------------------------|-----------------------|----------------|
| Stockton | 100.1105.155.7080.020 | \$89,850 |
| Girdletree | 100.1105.145.7080.020 | \$86,550 |

| Rate History: | Base Amount | Per Call | Paid per FTE |
|-------------------------|----------------|----------|--------------|
| FY2026 Requested | \$9,000 | \$150 | \$8,000 |
| FY2025 | \$9,000 | \$100 | \$8,000 |
| FY2024 | \$9,000 | \$100 | \$8,000 |
| FY2023 | \$9,000 | \$100 | \$8,000 |
| FY2022 | \$9,000 | \$100 | \$8,000 |
| FY2021 | \$9,000 | \$100 | \$8,000 |
| FY2020 | \$7,500 | \$100 | \$8,000 |
| FY2019 | \$7,500 | \$100 | \$5,000 |
| FY2018 | \$7,500 | \$100 | |
| FY2015-FY07 | \$7,500 | \$80 | |
| FY2006-FY04 | \$3,000 | 0 | |

FY2026 Grant to Towns - for Fire Company for Out of Town Responses**Amount to be paid to TOWN****\$1,000.00 per call**

| | CY2024 | FY2026 Requested | FY2025 Approved | FY26/FY25 Variance |
|--------------|------------|------------------|-----------------|--------------------|
| Pocomoke | 72 | 72,000 | 91,000 | -\$19,000 |
| Snow Hill | 83 | 83,000 | 75,000 | \$8,000 |
| Berlin | 221 | 221,000 | 221,000 | \$0 |
| Ocean City | 208 | 208,000 | 227,000 | -\$19,000 |
| Ocean Pines | 46 | 46,000 | 51,000 | -\$5,000 |
| Total | 630 | 630,000 | 665,000 | -\$35,000 |

-5.26% Increase

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

Budget In Grants to Towns:

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

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

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

Qualified runs are defined as:

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

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

Public service calls are not eligible.

How to Qualify:

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

Fire Company must show participation in county drills.

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

Fire Company must participate, and successfully complete annual inspection.

Rate History:

FY2025-FY2007 = \$1,000

FY2006-FY2005=\$250

FY2026
Requested

FY2025
Approved

FY26/25
Variance

1105.198.7080.040 LOSAP Contribution

| | | | |
|---------------------|------------|------------|------|
| Annual Contribution | \$ 203,466 | \$ 203,466 | \$ - |
| Administrative Fee | \$ 1,800 | \$ 1,800 | \$ - |
| Total | \$ 205,266 | \$ 205,266 | \$ - |

*Annual Report is May 1

FY20 Plan approved - Resolution 19-33

1105.198.7080.080 EMT Paramedic Scholarship Program

| | | | |
|---------------------|----------|----------|------|
| Annual Contribution | \$ 8,000 | \$ 8,000 | \$ - |
|---------------------|----------|----------|------|

FY20 Plan approved - Resolution 19-34

1105.200.6160.043 Grant Programs Other Grants

| | | | |
|--------------|------------|------|------------|
| MICH Program | \$ 210,000 | \$ - | \$ 210,000 |
|--------------|------------|------|------------|

1105.200.7080.070 Worker's Compensation Vol Firemen

| | | | |
|----------------|-----------|-----------|-----------|
| Policy Premium | \$ 83,348 | \$ 63,723 | \$ 18,277 |
|----------------|-----------|-----------|-----------|

1105.7080.060 State Grant to Fire Companies

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

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

| | | FY2026 Budgeted Estimate | FY2025 Actual | \$ Inc/(Dec) | FY2024 Actual |
|-----------------------|--------------------------|--------------------------------|---------------|--------------|------------------|
| 100.1105.100.7080.060 | Pocomoke City/Town | \$ 159 | \$ 159 | \$ - | \$ 386 |
| 100.1105.110.7080.060 | Berlin/Town | \$ 4,175 | \$ 4,175 | 0 | \$ 11,739 |
| 100.1105.120.7080.060 | Snow Hill/ Town | \$ 754 | \$ 754 | 0 | \$ 2,024 |
| 100.1105.130.7080.060 | Ocean City/Town | \$ 43,566 | \$ 43,566 | 0 | \$ 33,419 |
| 100.1105.115.7080.060 | Berlin | \$ 32,035 | \$ 32,027 | 8 | \$ 32,085 |
| 100.1105.175.7080.060 | Bishopville | \$ 32,035 | \$ 32,027 | 8 | \$ 32,085 |
| 100.1105.145.7080.060 | Girdletree | \$ 32,035 | \$ 32,027 | 8 | \$ 32,085 |
| 100.1105.165.7080.060 | Newark | \$ 32,035 | \$ 32,027 | 8 | \$ 32,085 |
| 100.1105.135.7080.060 | Ocean City | \$ 32,035 | \$ 32,027 | 8 | \$ 32,085 |
| 100.1105.195.7080.060 | Ocean Pines | \$ 32,035 | \$ 32,027 | 8 | \$ 32,085 |
| 100.1105.105.7080.060 | Pocomoke | \$ 32,035 | \$ 32,027 | 8 | \$ 32,085 |
| 100.1105.185.7080.060 | Showell | \$ 32,035 | \$ 32,027 | 8 | \$ 32,085 |
| 100.1105.125.7080.060 | Snow Hill | \$ 32,035 | \$ 32,027 | 8 | \$ 32,085 |
| 100.1105.155.7080.060 | Stockton | \$ 32,035 | \$ 32,027 | 8 | \$ 32,085 |
| | | \$ 369,004 | \$ 368,924 | \$ 80 | \$ 368,418 |

Note: FY25 budget \$370,000 uses FY24 actual allocation & State budget aid report to compile budget

| | | | | | | | | |
|---------------------------------------|-----------------------|-----------------------|--|----------------------------------|---------------------------|---------------------|--------------------|--------------------|
| | | 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: 1201 Maintenance | | | | | | | | |
| PERS SVCS - Personnel Services | \$2,593,279.00 | \$22,370.00 | \$498,580.00 | 24% | \$2,570,909.00 | \$2,094,699.00 | \$1,366,795.62 | \$1,223,815.60 |
| SUPP & MAT - Supplies & Materials | \$104,139.00 | \$0.00 | \$5,592.00 | 6% | \$104,139.00 | \$98,547.00 | \$71,186.75 | \$64,237.59 |
| MAINT & SVCS - Maintenance & Services | \$137,051.00 | \$0.00 | \$36,143.00 | 36% | \$137,051.00 | \$100,908.00 | \$104,279.15 | \$91,188.72 |
| OTHR CHGS - Other Charges | \$20,036.00 | \$0.00 | \$2,486.00 | 14% | \$20,036.00 | \$17,550.00 | \$7,653.45 | \$7,050.65 |
| CAP EQ - Capital Equipment | \$218,950.00 | \$0.00 | \$115,200.00 | 111% | \$218,950.00 | \$103,750.00 | \$49,818.14 | \$11,896.07 |
| Department Total: Maintenance | \$3,073,455.00 | \$22,370.00 | \$658,001.00 | 27% | \$3,051,085.00 | \$2,415,454.00 | \$1,599,733.11 | \$1,398,188.63 |

| 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: 1201 - Maintenance | | | | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | | | | |
| 6000.100 | Personnel Services Salaries | 1,720,811.00 | (43,166.00) | 1,763,977.00 | 280,038.00 | 1,440,773.00 | 1,365,275.78 | Requesting 3 Grounds Maintenance Workers from WWW. 1 Master Electrician, 1 Carpenter II and 1 Grounds Worker II for additional properties building and grounds maintenance responsibilities. | Reallocated salary distribution of one employee that was categorized to wrong department. |
| 6000.400 | Personnel Services Overtime Pay | 17,900.00 | 0.00 | 17,900.00 | 10,400.00 | 7,500.00 | 1,519.84 | Increase due to moving on call pay from salaries to overtime pay in FY26 | |
| 6010.020 | Benefits Contingency | 693.00 | 0.00 | 693.00 | 62.00 | 631.00 | 0.00 | | |
| 6010.025 | Benefits Deferred Comp Match | 8,000.00 | 0.00 | 8,000.00 | 0.00 | 8,000.00 | 0.00 | | |
| 6010.030 | Benefits Hospitalization Insurance | 331,055.00 | 63,210.00 | 267,845.00 | 88,095.00 | 242,960.00 | 0.00 | | 8% increase in health insurance. |
| 6010.050 | Benefits Retirement | 234,256.00 | 0.00 | 234,256.00 | 61,796.00 | 172,460.00 | 0.00 | | |
| 6010.060 | Benefits Social Security Taxes | 136,314.00 | 573.00 | 135,741.00 | 27,105.00 | 109,209.00 | 0.00 | | |
| 6010.070 | Benefits Unemployment Insurance | 692.00 | 0.00 | 692.00 | 61.00 | 631.00 | 0.00 | | |
| 6010.090 | Benefits Workmans Compensation Ins | 36,450.00 | 1,753.00 | 34,697.00 | 14,550.00 | 21,900.00 | 0.00 | | Slight increase due to quote update. |
| 6010.120 | Benefits Long Term Disability | 2,599.00 | 0.00 | 2,599.00 | 234.00 | 2,365.00 | 0.00 | | |
| 6010.130 | Benefits Life Insurance | 2,945.00 | 0.00 | 2,945.00 | 265.00 | 2,680.00 | 0.00 | | |
| 6010.140 | Benefits FSA & PSA Admin and EAP Program | 3,188.00 | 0.00 | 3,188.00 | 287.00 | 2,901.00 | 0.00 | | |
| 6010.150 | Benefits Retirement Administration Fee | 3,326.00 | 0.00 | 3,326.00 | 299.00 | 3,027.00 | 0.00 | | |
| 6010.900 | Benefits OPEB contribution | 95,050.00 | 0.00 | 95,050.00 | 15,388.00 | 79,662.00 | 0.00 | | |
| <i>Account Total: PERS SVCS - Personnel Services</i> | | <i>\$2,593,279.00</i> | <i>\$22,370.00</i> | <i>\$2,570,909.00</i> | <i>\$498,580.00</i> | <i>\$2,094,699.00</i> | <i>\$1,366,795.62</i> | | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | | |
| 6100.100 | Administrative Expense Dues, Licenses & Subscriptions | 9,945.00 | 0.00 | 9,945.00 | 0.00 | 9,945.00 | 7,667.50 | | |
| 6100.190 | Administrative Expense Office Supplies | 1,200.00 | 0.00 | 1,200.00 | 200.00 | 1,000.00 | 298.40 | | |
| 6110.090 | Supplies & Equipment Computers & Printers | 5,140.00 | 0.00 | 5,140.00 | 4,340.00 | 800.00 | 4,951.00 | Increase due to a laptop for a new electrician, a tablet for a new carpenter and 6 replacement mini computers to control HVAC systems at various buildings identified by I.T. | |
| 6110.120 | Supplies & Equipment Equipment Rental | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 113.85 | | |

| 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 |
| 6110.200 | Supplies & Equipment Lawn Equipment & Maintenance | 8,950.00 | 0.00 | 8,950.00 | 4,450.00 | 4,500.00 | 3,121.98 | Increase replacement of old and worn out equipment. Increase of baseline due to additional properties to maintain. | |
| 6110.245 | Supplies & Equipment Mobile Phones | 17,250.00 | 0.00 | 17,250.00 | 2,298.00 | 14,952.00 | 14,788.33 | Increase due to cellular service for new employees and replacement of miscellaneous equipment such as chargers and cases. | |
| 6110.320 | Supplies & Equipment Radio Supplies | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 0.00 | | |
| 6110.340 | Supplies & Equipment Safety Program Equipment | 5,700.00 | 0.00 | 5,700.00 | 2,200.00 | 3,500.00 | 503.89 | Increase requested replacement of a inadequate pesticide security cabinet. | |
| 6110.420 | Supplies & Equipment Tools & Supplies | 16,750.00 | 0.00 | 16,750.00 | (9,250.00) | 26,000.00 | 5,482.62 | Decrease less specialty tooling requests. | |
| 6130.035 | Equipment Maintenance Maintenance Management Service | 22,204.00 | 0.00 | 22,204.00 | (2,246.00) | 24,450.00 | 23,849.31 | Decrease due to a renegotiated multi-year renewal contract under the Sourcewell cooperative contract. | |
| 6150.050 | Uniforms & Personal Equipment Uniforms | 15,000.00 | 0.00 | 15,000.00 | 3,600.00 | 11,400.00 | 10,409.87 | Increased due to the requested 3 new employees and 3 transferred employees. | |
| Account Total: SUPP & MAT - Supplies & Materials | | \$104,139.00 | \$0.00 | \$104,139.00 | \$5,592.00 | \$98,547.00 | \$71,186.75 | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | |
| 6530.080 | Consulting Services Physicals, Shots & Drug Testing | 100.00 | 0.00 | 100.00 | 0.00 | 100.00 | 50.00 | | |
| 6540.020 | Vehicle Operating Expenses Fuel - WC Fleet | 60,750.00 | 0.00 | 60,750.00 | 15,750.00 | 45,000.00 | 46,878.38 | Increased due to inflationary costs, 2 new vehicles, 2 transferred vehicles, and additional mowing responsibilities. | |
| 6540.030 | Vehicle Operating Expenses Vehicle Maintenance | 14,500.00 | 0.00 | 14,500.00 | 4,500.00 | 10,000.00 | 11,898.33 | Increased for inflationary costs and additional vehicles. | |
| 6540.040 | Vehicle Operating Expenses Vehicle Registration | 200.00 | 0.00 | 200.00 | 100.00 | 100.00 | 0.00 | | |
| 6540.060 | Vehicle Operating Expenses Vehicle Equipment | 21,800.00 | 0.00 | 21,800.00 | 14,300.00 | 7,500.00 | 14,771.31 | Increase outfitting the new vehicles with racks, mounts, safety equipment and vehicle tracking systems | |
| 6540.080 | Vehicle Operating Expenses Heavy Equipment Maintenance | 3,000.00 | 0.00 | 3,000.00 | 500.00 | 2,500.00 | 5,266.09 | | |
| 6550.030 | Building Site Expenses Carpet/VCT Cleaning | 3,200.00 | 0.00 | 3,200.00 | 0.00 | 3,200.00 | 1,482.94 | | |

| 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 |
| 6550.050 | Building Site Expenses Custodial Supplies | 1,200.00 | 0.00 | 1,200.00 | 0.00 | 1,200.00 | 513.81 | | |
| 6550.060 | Building Site Expenses Electricity | 10,000.00 | 0.00 | 10,000.00 | 500.00 | 9,500.00 | 9,764.60 | | |
| 6550.080 | Building Site Expenses Fire Alarm Testing | 355.00 | 0.00 | 355.00 | 30.00 | 325.00 | 351.55 | | |
| 6550.081 | Building Site Expenses Fire Extinguishers | 400.00 | 0.00 | 400.00 | 0.00 | 400.00 | 7.00 | | |
| 6550.085 | Building Site Expenses Generator Fuel Oil | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 0.00 | | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 5,500.00 | 0.00 | 5,500.00 | 0.00 | 5,500.00 | 2,661.80 | | |
| 6550.100 | Building Site Expenses Generator Services & Repairs | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 0.00 | | |
| 6550.120 | Building Site Expenses Heating Propane | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 3,019.24 | | |
| 6550.180 | Building Site Expenses Pest Control/Termite Insp | 348.00 | 0.00 | 348.00 | 0.00 | 348.00 | 340.80 | | |
| 6550.220 | Building Site Expenses Security Alarm Monitoring | 588.00 | 0.00 | 588.00 | 24.00 | 564.00 | 564.00 | | |
| 6550.240 | Building Site Expenses Sewer Pump/Septic Tank Maint | 450.00 | 0.00 | 450.00 | 0.00 | 450.00 | 0.00 | | |
| 6550.280 | Building Site Expenses Tipping Fees | 300.00 | 0.00 | 300.00 | 0.00 | 300.00 | 41.00 | | |
| 6550.300 | Building Site Expenses Trash Removal | 1,860.00 | 0.00 | 1,860.00 | 439.00 | 1,421.00 | 696.00 | | |
| 6800.010 | Custodial Services Custodial Purchases | 72,500.00 | 0.00 | 72,500.00 | 7,500.00 | 65,000.00 | 62,391.33 | Increase due to inflationary costs. | |
| 6800.020 | Custodial Services Custodial Supply Billing | (67,500.00) | 0.00 | (67,500.00) | (7,500.00) | (60,000.00) | (56,473.03) | Increased due to inflationary costs charged to depts for custodial products. | |
| 6900.005 | Advertising Bid Advertising | 500.00 | 0.00 | 500.00 | 0.00 | 500.00 | 54.00 | | |
| Account Total: MAINT & SVCS - Maintenance & Services | | \$137,051.00 | \$0.00 | \$137,051.00 | \$36,143.00 | \$100,908.00 | \$104,279.15 | | |
| OTHR CHGS - Other Charges | | | | | | | | | |
| 7000.040 | Travel, Training & Expense Continuing Education/Certificati | 9,200.00 | 0.00 | 9,200.00 | 700.00 | 8,500.00 | 6,690.00 | | |
| 7000.060 | Travel, Training & Expense Educational Training | 2,750.00 | 0.00 | 2,750.00 | 250.00 | 2,500.00 | 927.45 | NFMT Conference Attendance, M.H., Z.P. & V.A. | |
| 7000.100 | Travel, Training & Expense Meetings/Conferences/Shows | 8,086.00 | 0.00 | 8,086.00 | 1,536.00 | 6,550.00 | 36.00 | Increased due to anticipated attendance at the MACo conferences for 3 people. | |
| Account Total: OTHR CHGS - Other Charges | | \$20,036.00 | \$0.00 | \$20,036.00 | \$2,486.00 | \$17,550.00 | \$7,653.45 | | |
| CAP EQ - Capital Equipment | | | | | | | | | |
| 9010.010 | Capital Equipment New Vehicles | 152,500.00 | 0.00 | 152,500.00 | 92,500.00 | 60,000.00 | 17,561.14 | Increase requesting 2 new vehicles for new employees & a trailer for our existing scissor lift. | |

| 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 |
| 9010.070 | Capital Equipment Heavy Equipment | 66,450.00 | 0.00 | 66,450.00 | 22,700.00 | 43,750.00 | 32,257.00 | Increase due to requesting a mini skid steer and attachments for our mini excavator. | |
| Account Classification Total: CAP EQ - Capital Equip | | \$218,950.00 | \$0.00 | \$218,950.00 | \$115,200.00 | \$103,750.00 | \$49,818.14 | | |
| Expense Total: 1201 - Maintenance | | \$3,073,455.00 | \$22,370.00 | \$3,051,085.00 | \$658,001.00 | \$2,415,454.00 | \$1,599,733.11 | | |

Worcester County

FY2026 Budget Request by Category

| | 2026 Committee Review | Committee Adjustments | Overall FY26 Committee Variance \$ vs FY25 Adopted | Overall FY26 Committee Variance % | 2026 Department Requested | 2025 Adopted Budget | 2024 Actual Amount | 2023 Actual Amount |
|---------------------------------------|-----------------------|-----------------------|--|-----------------------------------|---------------------------|-----------------------|-----------------------|-----------------------|
| Department: 1202 Roads | | | | | | | | |
| PERS SVCS - Personnel Services | \$3,360,856.00 | \$115,668.00 | \$396,140.00 | 13% | \$3,245,188.00 | \$2,964,716.00 | \$1,762,784.50 | \$1,494,363.20 |
| SUPP & MAT - Supplies & Materials | \$1,974,629.00 | \$0.00 | \$535,231.00 | 37% | \$1,974,629.00 | \$1,439,398.00 | \$1,250,992.47 | \$1,270,620.88 |
| MAINT & SVCS - Maintenance & Services | \$1,582,173.00 | \$0.00 | \$730,305.00 | 86% | \$1,582,173.00 | \$851,868.00 | \$753,532.02 | \$760,030.41 |
| OTHR CHGS - Other Charges | \$19,113.00 | \$0.00 | \$9,000.00 | 89% | \$19,113.00 | \$10,113.00 | \$5,982.53 | \$14,002.08 |
| CAP EQ - Capital Equipment | \$736,692.00 | \$0.00 | \$166,592.00 | 29% | \$736,692.00 | \$570,100.00 | \$150,607.04 | \$0.00 |
| Department Total: Roads | \$7,673,463.00 | \$115,668.00 | \$1,837,268.00 | 31% | \$7,557,795.00 | \$5,836,195.00 | \$3,923,898.56 | \$3,539,016.57 |

| 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 |
| REVENUES | | | | | | | | | |
| Department: 1202 - Roads | | | | | | | | | |
| <i>ST SHRD - State Shared</i> | | | | | | | | | |
| 4300 | Highway Users Taxes | 2,031,609.00 | 0.00 | 2,031,609.00 | 247,762.00 | 1,783,847.00 | 1,491,035.00 | Increased based on State FY26 projections. | |
| <i>Account Classification Total: ST SHRD - State Shared</i> | | \$2,031,609.00 | \$0.00 | \$2,031,609.00 | \$247,762.00 | \$1,783,847.00 | \$1,491,035.00 | | |
| <i>CHG SVC - Charges for Services</i> | | | | | | | | | |
| 5105.100 | Public Works Revenues Pipe Sales | 50,000.00 | 0.00 | 50,000.00 | 0.00 | 50,000.00 | 43,775.00 | | |
| 5107 | Roads Department Fees | 2,500.00 | 0.00 | 2,500.00 | 500.00 | 2,000.00 | 15,890.00 | | |
| <i>Account Total: CHG SVC - Charges for Services</i> | | \$52,500.00 | \$0.00 | \$52,500.00 | \$500.00 | \$52,000.00 | \$59,665.00 | | |
| <i>INTGOV ST - Intergovernmental - State Revenues</i> | | | | | | | | | |
| 5665 | State Aid for Bridges | 480,000.00 | 0.00 | 480,000.00 | 480,000.00 | 0.00 | 0.00 | Hotel Road Bridge 80% State Reimbursement | |
| <i>Account Total: INTGOV ST - Intergovernmental - State Revenues</i> | | \$480,000.00 | \$0.00 | \$480,000.00 | \$480,000.00 | \$0.00 | \$0.00 | | |
| Revenue Total: 1202 - Roads | | \$2,564,109.00 | \$0.00 | \$2,564,109.00 | \$728,262.00 | \$1,835,847.00 | \$1,550,700.00 | | |

| 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: 1202 - Roads | | | | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | | | | |
| 6000.100 | Personnel Services Salaries | 2,108,840.00 | 44,351.00 | 2,064,489.00 | 189,804.00 | 1,919,036.00 | 1,763,548.35 | | Reallocated incorrect GL distribution of one employee from Maintenance to Roads |
| 6000.400 | Personnel Services Overtime Pay | 20,000.00 | 0.00 | 20,000.00 | 0.00 | 20,000.00 | (763.85) | | |
| 6010.020 | Benefits Contingency | 811.00 | 0.00 | 811.00 | (29.00) | 840.00 | 0.00 | | |
| 6010.025 | Benefits Deferred Comp Match | 14,000.00 | 0.00 | 14,000.00 | 0.00 | 14,000.00 | 0.00 | | |
| 6010.030 | Benefits Hospitalization Insurance | 596,570.00 | 67,645.00 | 528,925.00 | 144,369.00 | 452,201.00 | 0.00 | | 8% increase in health insurance. |
| 6010.050 | Benefits Retirement | 274,164.00 | 0.00 | 274,164.00 | 44,456.00 | 229,708.00 | 0.00 | | |
| 6010.060 | Benefits Social Security Taxes | 159,554.00 | 1,620.00 | 157,934.00 | 13,205.00 | 146,349.00 | 0.00 | | |
| 6010.070 | Benefits Unemployment Insurance | 810.00 | 0.00 | 810.00 | (30.00) | 840.00 | 0.00 | | |
| 6010.090 | Benefits Workmans Compensation Ins | 42,660.00 | 2,052.00 | 40,608.00 | 13,490.00 | 29,170.00 | 0.00 | | Slight increase based on quote update. |
| 6010.120 | Benefits Long Term Disability | 3,041.00 | 0.00 | 3,041.00 | (108.00) | 3,149.00 | 0.00 | | |
| 6010.130 | Benefits Life Insurance | 3,447.00 | 0.00 | 3,447.00 | (122.00) | 3,569.00 | 0.00 | | |
| 6010.140 | Benefits FSA & PSA Admin and EAP Program | 3,731.00 | 0.00 | 3,731.00 | (132.00) | 3,863.00 | 0.00 | | |
| 6010.150 | Benefits Retirement Administration Fee | 3,893.00 | 0.00 | 3,893.00 | (138.00) | 4,031.00 | 0.00 | | |
| 6010.900 | Benefits OPEB contribution | 129,335.00 | 0.00 | 129,335.00 | (8,625.00) | 137,960.00 | 0.00 | | |
| <i>Account Total: PERS SVCS - Personnel Services</i> | | \$3,360,856.00 | \$115,668.00 | \$3,245,188.00 | \$396,140.00 | \$2,964,716.00 | \$1,762,784.50 | | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | | |
| 6100.080 | Administrative Expense Copier Supplies | 400.00 | 0.00 | 400.00 | 0.00 | 400.00 | 161.71 | | |
| 6100.100 | Administrative Expense Dues, Licenses & Subscriptions | 1,181.00 | 0.00 | 1,181.00 | 408.00 | 773.00 | 1,283.00 | | |
| 6100.190 | Administrative Expense Office Supplies | 1,400.00 | 0.00 | 1,400.00 | 0.00 | 1,400.00 | 780.62 | | |
| 6110.080 | Supplies & Equipment Computer Repairs & Supplies | 160.00 | 0.00 | 160.00 | 0.00 | 160.00 | 19.92 | | |
| 6110.090 | Supplies & Equipment Computers & Printers | 5,060.00 | 0.00 | 5,060.00 | (2,120.00) | 7,180.00 | 1,654.87 | Required replacements per IT | |
| 6110.120 | Supplies & Equipment Equipment Rental | 456.00 | 0.00 | 456.00 | 0.00 | 456.00 | 455.40 | | |
| 6110.125 | Supplies & Equipment Equipment Maintenance & Repair | 3,710.00 | 0.00 | 3,710.00 | 0.00 | 3,710.00 | 3,369.86 | | |
| 6110.245 | Supplies & Equipment Mobile Phones | 6,600.00 | 0.00 | 6,600.00 | (264.00) | 6,864.00 | 4,464.77 | | |
| 6110.270 | Supplies & Equipment Office Equipment Repairs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 34.93 | | |
| 6110.280 | Supplies & Equipment Office Furniture | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 164.20 | | |
| 6110.340 | Supplies & Equipment Safety Program Equipment | 4,500.00 | 0.00 | 4,500.00 | 0.00 | 4,500.00 | 5,931.15 | | |
| 6110.345 | Supplies & Equipment Salt | 8,350.00 | 0.00 | 8,350.00 | 0.00 | 8,350.00 | 0.00 | | |

| 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 |
| 6110.365 | Supplies & Equipment Shop Supplies | 6,000.00 | 0.00 | 6,000.00 | 1,000.00 | 5,000.00 | 6,254.46 | Increase in costs | |
| 6110.370 | Supplies & Equipment Sign Materials | 50,000.00 | 0.00 | 50,000.00 | 0.00 | 50,000.00 | 51,114.15 | | |
| 6110.390 | Supplies & Equipment Small Equipment | 49,000.00 | 0.00 | 49,000.00 | 29,000.00 | 20,000.00 | 14,045.22 | Increase for salt spreader to help with snow removal | |
| 6110.400 | Supplies & Equipment Striping Paint & Supplies | 70,000.00 | 0.00 | 70,000.00 | 0.00 | 70,000.00 | 35,000.00 | | |
| 6110.420 | Supplies & Equipment Tools & Supplies | 15,000.00 | 0.00 | 15,000.00 | 0.00 | 15,000.00 | 14,594.27 | | |
| 6130.010 | Equipment Maintenance Copier Lease | 1,212.00 | 0.00 | 1,212.00 | (93.00) | 1,305.00 | 1,365.35 | | |
| 6130.055 | Equipment Maintenance Roads Management System | 8,400.00 | 0.00 | 8,400.00 | (4,300.00) | 12,700.00 | 1,996.00 | Decrease- lworq work order system | |
| 6130.075 | Equipment Maintenance Software Upgrades | 4,000.00 | 0.00 | 4,000.00 | 1,600.00 | 2,400.00 | 0.00 | Increase in cost for mechanics scan tool upgrades | |
| 6140.010 | Road Maintenance Materials Blacktop for Overlay | 1,500,000.00 | 0.00 | 1,500,000.00 | 500,000.00 | 1,000,000.00 | 904,530.79 | Increase for slurry seal and blacktop overlay | |
| 6140.020 | Road Maintenance Materials Patching Material | 35,000.00 | 0.00 | 35,000.00 | 10,000.00 | 25,000.00 | 23,941.14 | Increase in costs and amount of road patching | |
| 6140.030 | Road Maintenance Materials Stone | 62,000.00 | 0.00 | 62,000.00 | 0.00 | 62,000.00 | 48,181.13 | | |
| 6140.040 | Road Maintenance Materials Pipe | 120,000.00 | 0.00 | 120,000.00 | 0.00 | 120,000.00 | 112,630.30 | | |
| 6140.050 | Road Maintenance Materials Bridge Material | 2,500.00 | 0.00 | 2,500.00 | 0.00 | 2,500.00 | 0.00 | | |
| 6140.060 | Road Maintenance Materials Other | 1,700.00 | 0.00 | 1,700.00 | 200.00 | 1,500.00 | 1,700.64 | | |
| 6150.050 | Uniforms & Personal Equipment Uniforms | 18,000.00 | 0.00 | 18,000.00 | (200.00) | 18,200.00 | 17,318.59 | | |
| Account Total: SUPP & MAT - Supplies & Materials | | \$1,974,629.00 | \$0.00 | \$1,974,629.00 | \$535,231.00 | \$1,439,398.00 | \$1,250,992.47 | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | |
| 6530.080 | Consulting Services Physicals, Shots & Drug Testing | 150.00 | 0.00 | 150.00 | 0.00 | 150.00 | 95.00 | | |
| 6540.010 | Vehicle Operating Expenses Equipment/Vehicle Rental | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 1,687.50 | | |
| 6540.020 | Vehicle Operating Expenses Fuel - WC Fleet | 230,000.00 | 0.00 | 230,000.00 | 10,000.00 | 220,000.00 | 228,197.69 | Increased based on actual and trend | |
| 6540.030 | Vehicle Operating Expenses Vehicle Maintenance | 180,000.00 | 0.00 | 180,000.00 | 46,500.00 | 133,500.00 | 171,741.57 | Increase based on actual and increase in costs | |
| 6540.040 | Vehicle Operating Expenses Vehicle Registration | 300.00 | 0.00 | 300.00 | 100.00 | 200.00 | 100.00 | | |
| 6540.045 | Vehicle Operating Expenses Vehicle Repairs Outside | 35,000.00 | 0.00 | 35,000.00 | (15,000.00) | 50,000.00 | 21,308.67 | Decrease due to more repairs done inhouse | |
| 6540.060 | Vehicle Operating Expenses Vehicle Equipment | 10,800.00 | 0.00 | 10,800.00 | 5,640.00 | 5,160.00 | 5,169.60 | Adding GPS to pickups | |
| 6550.030 | Building Site Expenses Carpet/VCT Cleaning | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 930.90 | | |
| 6550.040 | Building Site Expenses Cleaning Contract | 4,400.00 | 0.00 | 4,400.00 | 200.00 | 4,200.00 | 4,032.72 | | |

| 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 |
| 6550.050 | Building Site Expenses Custodial Supplies | 1,300.00 | 0.00 | 1,300.00 | 0.00 | 1,300.00 | 1,273.66 | | |
| 6550.060 | Building Site Expenses Electricity | 20,000.00 | 0.00 | 20,000.00 | 6,000.00 | 14,000.00 | 16,566.64 | Inflationary increase | |
| 6550.080 | Building Site Expenses Fire Alarm Testing | 900.00 | 0.00 | 900.00 | 0.00 | 900.00 | 401.67 | | |
| 6550.081 | Building Site Expenses Fire Extinguishers | 1,250.00 | 0.00 | 1,250.00 | 0.00 | 1,250.00 | 532.00 | | |
| 6550.085 | Building Site Expenses Generator Fuel Oil | 300.00 | 0.00 | 300.00 | 0.00 | 300.00 | 0.00 | | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 6,500.00 | 0.00 | 6,500.00 | 1,500.00 | 5,000.00 | 5,919.01 | Increase in costs/bldg maintenance | |
| 6550.100 | Building Site Expenses Generator Services & Repairs | 1,250.00 | 0.00 | 1,250.00 | 500.00 | 750.00 | 450.00 | | |
| 6550.120 | Building Site Expenses Heating Propane | 5,500.00 | 0.00 | 5,500.00 | 0.00 | 5,500.00 | 3,732.04 | | |
| 6550.140 | Building Site Expenses Internet Access | 2,820.00 | 0.00 | 2,820.00 | 180.00 | 2,640.00 | 2,528.17 | | |
| 6550.180 | Building Site Expenses Pest Control/Termite Insp | 1,032.00 | 0.00 | 1,032.00 | 732.00 | 300.00 | 160.20 | | |
| 6550.220 | Building Site Expenses Security Alarm Monitoring | 2,340.00 | 0.00 | 2,340.00 | 268.00 | 2,072.00 | 1,894.40 | | |
| 6550.240 | Building Site Expenses Sewer Pump/Septic Tank Maint | 780.00 | 0.00 | 780.00 | 0.00 | 780.00 | 0.00 | | |
| 6550.270 | Building Site Expenses Telephone | 3,180.00 | 0.00 | 3,180.00 | 180.00 | 3,000.00 | 3,037.92 | | |
| 6600.010 | Road Maintenance Ocean Pines Per Agreement | 223,071.00 | 0.00 | 223,071.00 | 27,205.00 | 195,866.00 | 124,187.53 | Increase in HUR revenue | |
| 6600.015 | Road Maintenance Paving and Re-paving | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 1,162.34 | | |
| 6600.020 | Road Maintenance Special Road Construction | 5,000.00 | 0.00 | 5,000.00 | (10,000.00) | 15,000.00 | 185.38 | Decrease based on trend | |
| 6600.025 | Road Maintenance Contractual Services | 79,000.00 | 0.00 | 79,000.00 | 29,000.00 | 50,000.00 | 24,852.95 | Increase to cover cost for pole relocation - Marshall Creek Road | |
| 6600.030 | Road Maintenance State Aid Bridges | 600,000.00 | 0.00 | 600,000.00 | 600,000.00 | 0.00 | 0.00 | Replace Hotel Road bridge (80% State Reimbursement) | |
| 6600.040 | Road Maintenance Street Lighting | 150,000.00 | 0.00 | 150,000.00 | 25,000.00 | 125,000.00 | 129,078.21 | Increase based inflation costs | |
| 6600.055 | Road Maintenance Tipping Fees - Litter | 6,000.00 | 0.00 | 6,000.00 | 2,500.00 | 3,500.00 | 4,255.25 | Increase due to rising amounts of trash/litter on roadways | |
| 6900.025 | Advertising Legal Advertisements | 300.00 | 0.00 | 300.00 | (200.00) | 500.00 | 51.00 | | |
| Account Total: MAINT & SVCS - Maintenance & Services | | \$1,582,173.00 | \$0.00 | \$1,582,173.00 | \$730,305.00 | \$851,868.00 | \$753,532.02 | | |
| OTHR CHGS - Other Charges | | | | | | | | | |
| 7000.060 | Travel, Training & Expense Educational Training | 9,398.00 | 0.00 | 9,398.00 | (215.00) | 9,613.00 | 5,596.53 | | |
| 7000.100 | Travel, Training & Expense Meetings/Conferences/Shows | 9,715.00 | 0.00 | 9,715.00 | 9,215.00 | 500.00 | 386.00 | Increase in attendance to various conferences | |
| Account Classification Total: OTHR CHGS - Other Charges | | \$19,113.00 | \$0.00 | \$19,113.00 | \$9,000.00 | \$10,113.00 | \$5,982.53 | | |

| 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 |
| CAP EQ - Capital Equipment | | | | | | | | | |
| 9010.010 | Capital Equipment New Vehicles | 279,000.00 | 0.00 | 279,000.00 | (207,592.00) | 486,592.00 | 134,938.64 | Requesting less vehicles | |
| 9010.060 | Capital Equipment Other | 50,000.00 | 0.00 | 50,000.00 | 50,000.00 | 0.00 | 0.00 | Pedestrian Safety Improvements | |
| 9010.070 | Capital Equipment Heavy Equipment | 407,692.00 | 0.00 | 407,692.00 | 324,184.00 | 83,508.00 | 15,668.40 | Increase for equipment requests | |
| Account Total: CAP EQ - Capital Equipment | | \$736,692.00 | \$0.00 | \$736,692.00 | \$166,592.00 | \$570,100.00 | \$150,607.04 | | |
| Expense Total: 1202 - Roads | | \$7,673,463.00 | \$115,668.00 | \$7,557,795.00 | \$1,837,268.00 | \$5,836,195.00 | \$3,923,898.56 | | |

| | | | | | | | | |
|---------------------------------------|-----------------------|-----------------------|--|-----------------------------------|---------------------------|---------------------|--------------------|--------------------|
| | | Worcester County | | | | | | |
| FY2026 Budget Request by Category | | | | | | | | |
| | 2026 Committee Review | Committee Adjustments | Overall FY26 Committee Variance \$ vs FY25 Adopted | Overall FY26 Committee Variance % | 2026 Department Requested | 2025 Adopted Budget | 2024 Actual Amount | 2023 Actual Amount |
| Department: 1203 Public Works | | | | | | | | |
| Location: 200 Administration | | | | | | | | |
| PERS SVCS - Personnel Services | 1,144,559.90 | 23,671.90 | 179,173.90 | 19% | 1,120,888.00 | 965,386.00 | 666,934.09 | 571,069.41 |
| SUPP & MAT - Supplies & Materials | 36,205.00 | 0.00 | 6,865.00 | 23% | 36,205.00 | 29,340.00 | 22,489.53 | 22,123.67 |
| MAINT & SVCS - Maintenance & Services | 259,670.00 | 0.00 | 34,124.00 | 15% | 259,670.00 | 225,546.00 | 69,485.27 | 25,253.74 |
| OTHR CHGS - Other Charges | 15,100.00 | 0.00 | 1,350.00 | 10% | 15,100.00 | 13,750.00 | 2,794.51 | 11,718.07 |
| INTFND CHGS - Interfund Charges | 0.00 | 0.00 | 0.00 | 0% | 0.00 | 0.00 | (105,084.92) | (98,009.04) |
| CAP EQ - Capital Equipment | 65,000.00 | 0.00 | (11,000.00) | -14% | 65,000.00 | 76,000.00 | 0.00 | 0.00 |
| Department Total: Public Works | 1,520,534.90 | 23,671.90 | 210,512.90 | 16% | 1,496,863.00 | 1,310,022.00 | 656,618.48 | 532,155.85 |

| 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: 1203 - Public Works | | | | | | | | | |
| Location: 200 - Administration | | | | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | | | | |
| 6000.100 | Personnel Services Salaries | 340,720.00 | (5,000.00) | 345,720.00 | 68,464.00 | 272,256.00 | 340,186.26 | | Remove overtime from personnel services salaries account. |
| 6010.020 | Benefits Contingency | 136.00 | 0.00 | 136.00 | 17.00 | 119.00 | 0.00 | | |
| 6010.025 | Benefits Deferred Comp Match | 3,000.00 | 0.00 | 3,000.00 | 0.00 | 3,000.00 | 0.00 | | |
| 6010.030 | Benefits Hospitalization Insurance | 44,902.90 | 13,510.90 | 31,392.00 | 13,510.90 | 31,392.00 | 0.00 | | 8% increase in health insurance. |
| 6010.050 | Benefits Retirement | 45,911.00 | 0.00 | 45,911.00 | 13,322.00 | 32,589.00 | 0.00 | | |
| 6010.060 | Benefits Social Security Taxes | 25,072.00 | 0.00 | 25,072.00 | 5,230.00 | 19,842.00 | 0.00 | | |
| 6010.070 | Benefits Unemployment Insurance | 136.00 | 0.00 | 136.00 | 17.00 | 119.00 | 0.00 | | |
| 6010.090 | Benefits Workmans Compensation Ins | 7,144.00 | 344.00 | 6,800.00 | 3,006.00 | 4,138.00 | 0.00 | | |
| 6010.120 | Benefits Long Term Disability | 509.00 | 0.00 | 509.00 | 62.00 | 447.00 | 0.00 | | |
| 6010.130 | Benefits Life Insurance | 577.00 | 0.00 | 577.00 | 71.00 | 506.00 | 0.00 | | |
| 6010.140 | Benefits FSA & PSA Admin and EAP Program | 625.00 | 0.00 | 625.00 | 77.00 | 548.00 | 0.00 | | |
| 6010.150 | Benefits Retirement Administration Fee | 652.00 | 0.00 | 652.00 | 80.00 | 572.00 | 0.00 | | |
| 6010.900 | Benefits OPEB contribution | 16,973.00 | 0.00 | 16,973.00 | 6,110.00 | 10,863.00 | 0.00 | | |
| <i>Account Total: PERS SVCS - Personnel Services</i> | | \$486,357.90 | \$8,854.90 | \$477,503.00 | \$109,966.90 | \$376,391.00 | \$340,186.26 | | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | | |
| 6100.010 | Administrative Expense Administrative Expenses | 120.00 | 0.00 | 120.00 | 0.00 | 120.00 | 0.00 | | |
| 6100.100 | Administrative Expense Dues, Licenses & Subscriptions | 325.00 | 0.00 | 325.00 | (375.00) | 700.00 | 226.00 | | |
| 6100.170 | Administrative Expense Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 171.68 | | |
| 6100.190 | Administrative Expense Office Supplies | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 1,974.35 | | |
| 6110.090 | Supplies & Equipment Computers & Printers | 3,060.00 | 0.00 | 3,060.00 | (160.00) | 3,220.00 | 622.96 | | |
| 6110.245 | Supplies & Equipment Mobile Phones | 2,300.00 | 0.00 | 2,300.00 | 600.00 | 1,700.00 | 1,525.89 | | |
| 6110.290 | Supplies & Equipment Other Office Equipment | 3,000.00 | 0.00 | 3,000.00 | 3,000.00 | 0.00 | 0.00 | Furniture for Proposed Position | |
| 6130.010 | Equipment Maintenance Copier Lease | 2,500.00 | 0.00 | 2,500.00 | 0.00 | 2,500.00 | 1,803.28 | | |
| 6150.050 | Uniforms & Personal Equipment Uniforms | 800.00 | 0.00 | 800.00 | 200.00 | 600.00 | 493.40 | | |
| <i>Account Total: SUPP & MAT - Supplies & Materials</i> | | \$14,105.00 | \$0.00 | \$14,105.00 | \$3,265.00 | \$10,840.00 | \$6,817.56 | | |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | | |
| 6530.040 | Consulting Services Consulting Services | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 10,000.00 | 3,470.00 | | |
| 6530.065 | Consulting Services Gas Monitoring/Remediation | 40,000.00 | 0.00 | 40,000.00 | 0.00 | 40,000.00 | 15,717.98 | | |

| 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 |
| 6530.070 | Consulting Services Ground Water Mon/Closed Landfill | 80,000.00 | 0.00 | 80,000.00 | 0.00 | 80,000.00 | 51,969.69 | | |
| 6530.170 | Consulting Services Water & Sewer Consulting | 70,000.00 | 0.00 | 70,000.00 | 0.00 | 70,000.00 | 55,601.85 | | |
| 6540.020 | Vehicle Operating Expenses Fuel - WC Fleet | 3,000.00 | 0.00 | 3,000.00 | 0.00 | 3,000.00 | 1,581.55 | | |
| 6540.030 | Vehicle Operating Expenses Vehicle Maintenance | 3,000.00 | 0.00 | 3,000.00 | 1,000.00 | 2,000.00 | 1,095.70 | Inflationary Increase | |
| 6550.043 | Building Site Expenses Closed Landfills Maintenance | 30,000.00 | 0.00 | 30,000.00 | 0.00 | 30,000.00 | 16,388.39 | | |
| 6550.270 | Building Site Expenses Telephone | 420.00 | 0.00 | 420.00 | 0.00 | 420.00 | 452.53 | | |
| 6900.005 | Advertising Bid Advertising | 1,000.00 | 0.00 | 1,000.00 | 500.00 | 500.00 | 402.50 | | |
| 6900.025 | Advertising Legal Advertisements | 500.00 | 0.00 | 500.00 | 500.00 | 0.00 | 121.50 | | |
| Account Total: MAINT & SVCS - Maintenance & Services | | \$237,920.00 | \$0.00 | \$237,920.00 | \$2,000.00 | \$235,920.00 | \$146,801.69 | | |
| OTHR CHGS - Other Charges | | | | | | | | | |
| 7000.100 | Travel, Training & Expense Meetings/Conferences/Shows | 13,600.00 | 0.00 | 13,600.00 | 1,350.00 | 12,250.00 | 2,129.56 | Increase In Hotel Rates | |
| Account Total: OTHR CHGS - Other Charges | | \$13,600.00 | \$0.00 | \$13,600.00 | \$1,350.00 | \$12,250.00 | \$2,129.56 | | |
| INTFND CHGS - Interfund Charges | | | | | | | | | |
| 8010.110 | Interfund Water & Wastewater Enterprise Ch | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (145,984.30) | | |
| 8010.120 | Interfund Landfill Enterprise Charges | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (37,806.62) | | |
| 8010.200 | Interfund DRP Chargeback - Engr Svcs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 78,706.00 | | |
| Account Total: INTFND CHGS - Interfund Charges | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | (\$105,084.92) | | |
| Location Total: 200 - Administration | | \$751,982.90 | \$8,854.90 | \$743,128.00 | \$116,581.90 | \$635,401.00 | \$390,850.15 | | |
| Location: 210 - Central Fuel Facility | | | | | | | | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 12,000.00 | 0.00 | 12,000.00 | 0.00 | 12,000.00 | 4,989.19 | | |
| 6850.010 | Central Fuel Facility Fuel Purchases | 1,200,000.00 | 0.00 | 1,200,000.00 | 200,000.00 | 1,000,000.00 | 1,170,921.18 | Increased due to historical trend | |
| 6850.020 | Central Fuel Facility Central Fuel Gas Billings | (1,200,000.00) | 0.00 | (1,200,000.00) | (200,000.00) | (1,000,000.00) | (1,194,628.04) | Increased due to historical trend. | |
| Account Total: MAINT & SVCS - Maintenance & Services | | \$12,000.00 | \$0.00 | \$12,000.00 | \$0.00 | \$12,000.00 | (\$18,717.67) | | |
| CAP EQ - Capital Equipment | | | | | | | | | |
| 9010.050 | Capital Equipment Building Improvements | 65,000.00 | 0.00 | 65,000.00 | 65,000.00 | 0.00 | 0.00 | Increase to upgrade Main Public Works Fuel site with 2 new fuel dispensers, and a new fuel tank monitoring system. | |
| Account Total: CAP EQ - Capital Equipment | | \$65,000.00 | \$0.00 | \$65,000.00 | \$65,000.00 | \$0.00 | \$0.00 | | |
| Location Total: 210 - Central Fuel Facility | | \$77,000.00 | \$0.00 | \$77,000.00 | \$65,000.00 | \$12,000.00 | (\$18,717.67) | | |
| Location: 220 - Fleet Management | | | | | | | | | |
| PERS SVCS - Personnel Services | | | | | | | | | |
| 6000.100 | Personnel Services Salaries | 410,007.00 | 5,000.00 | 405,007.00 | 44,827.00 | 365,180.00 | 326,747.83 | | |

| 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 |
| 6000.400 | Personnel Services Overtime Pay | 5,000.00 | 0.00 | 5,000.00 | 5,000.00 | 0.00 | 0.00 | Request for overtime in FY26 | |
| 6010.020 | Benefits Contingency | 161.00 | 0.00 | 161.00 | 1.00 | 160.00 | 0.00 | | |
| 6010.025 | Benefits Deferred Comp Match | 3,000.00 | 0.00 | 3,000.00 | 0.00 | 3,000.00 | 0.00 | | |
| 6010.030 | Benefits Hospitalization Insurance | 122,033.00 | 9,028.00 | 113,005.00 | 6,866.00 | 115,167.00 | 0.00 | | 8% health insurance increase. |
| 6010.050 | Benefits Retirement | 54,449.00 | 0.00 | 54,449.00 | 10,737.00 | 43,712.00 | 0.00 | | |
| 6010.060 | Benefits Social Security Taxes | 31,748.00 | 382.00 | 31,366.00 | 3,810.00 | 27,938.00 | 0.00 | | |
| 6010.070 | Benefits Unemployment Insurance | 161.00 | 0.00 | 161.00 | 1.00 | 160.00 | 0.00 | | |
| 6010.090 | Benefits Workmans Compensation Ins | 8,472.00 | 407.00 | 8,065.00 | 2,921.00 | 5,551.00 | 0.00 | | |
| 6010.120 | Benefits Long Term Disability | 604.00 | 0.00 | 604.00 | 5.00 | 599.00 | 0.00 | | |
| 6010.130 | Benefits Life Insurance | 685.00 | 0.00 | 685.00 | 6.00 | 679.00 | 0.00 | | |
| 6010.140 | Benefits FSA & PSA Admin and EAP Program | 741.00 | 0.00 | 741.00 | 6.00 | 735.00 | 0.00 | | |
| 6010.150 | Benefits Retirement Administration Fee | 773.00 | 0.00 | 773.00 | 6.00 | 767.00 | 0.00 | | |
| 6010.900 | Benefits OPEB contribution | 20,368.00 | 0.00 | 20,368.00 | (4,979.00) | 25,347.00 | 0.00 | | |
| Account Total: PERS SVCS - Personnel Services | | \$658,202.00 | \$14,817.00 | \$643,385.00 | \$69,207.00 | \$588,995.00 | \$326,747.83 | | |
| SUPP & MAT - Supplies & Materials | | | | | | | | | |
| 6100.100 | Administrative Expense Dues, Licenses & Subscriptions | 200.00 | 0.00 | 200.00 | 0.00 | 200.00 | 0.00 | | |
| 6110.090 | Supplies & Equipment Computers & Printers | 2,100.00 | 0.00 | 2,100.00 | 2,100.00 | 0.00 | 0.00 | Computer to be replaced on IT replacement schedule. | |
| 6110.340 | Supplies & Equipment Safety Program Equipment | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 222.23 | | |
| 6110.365 | Supplies & Equipment Shop Supplies | 2,500.00 | 0.00 | 2,500.00 | 500.00 | 2,000.00 | 1,890.76 | Increase due to rising price's | |
| 6110.420 | Supplies & Equipment Tools & Supplies | 6,000.00 | 0.00 | 6,000.00 | 0.00 | 6,000.00 | 4,821.25 | | |
| 6130.020 | Equipment Maintenance Equipment Annual Maint Contr. | 1,500.00 | 0.00 | 1,500.00 | 0.00 | 1,500.00 | 2,197.60 | | |
| 6130.075 | Equipment Maintenance Software Upgrades | 5,800.00 | 0.00 | 5,800.00 | 1,000.00 | 4,800.00 | 4,286.40 | Increased due to annual subscription price increases. | |
| 6150.050 | Uniforms & Personal Equipment Uniforms | 3,000.00 | 0.00 | 3,000.00 | 0.00 | 3,000.00 | 2,253.73 | | |
| Account Total: SUPP & MAT - Supplies & Materials | | \$22,100.00 | \$0.00 | \$22,100.00 | \$3,600.00 | \$18,500.00 | \$15,671.97 | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | |
| 6530.080 | Consulting Services Physicals, Shots & Drug Testing | 150.00 | 0.00 | 150.00 | 0.00 | 150.00 | 0.00 | | |
| 6540.020 | Vehicle Operating Expenses Fuel - WC Fleet | 3,500.00 | 0.00 | 3,500.00 | 500.00 | 3,000.00 | 3,703.81 | | |
| 6540.030 | Vehicle Operating Expenses Vehicle Maintenance | 3,500.00 | 0.00 | 3,500.00 | 1,000.00 | 2,500.00 | 2,483.28 | Increase due to historical vehicle repairs. | |
| 6550.300 | Building Site Expenses Trash Removal | 900.00 | 0.00 | 900.00 | 0.00 | 900.00 | 580.00 | | |
| 6700.650 | Other Maint. & Svcs Tipping Fees | 1,700.00 | 0.00 | 1,700.00 | 0.00 | 1,700.00 | 1,825.80 | | |
| 6750.010 | Fleet Services Fleet Repairs | 300,000.00 | 0.00 | 300,000.00 | 135,500.00 | 164,500.00 | 268,737.45 | Increase based on historical trend. | |
| 6750.020 | Fleet Services Repair Billings | (300,000.00) | 0.00 | (300,000.00) | (104,876.00) | (195,124.00) | (335,929.09) | Increase based on historical trend. | |

| 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 |
| <i>Account Total: MAINT & SVCS - Maintenance & Services</i> | | \$9,750.00 | \$0.00 | \$9,750.00 | \$32,124.00 | (\$22,374.00) | (\$58,598.75) | | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | | |
| 7000.040 | Travel, Training & Expense Continuing Education/Certificati | 1,500.00 | 0.00 | 1,500.00 | 0.00 | 1,500.00 | 664.95 | | |
| <i>Account Total: OTHR CHGS - Other Charges</i> | | \$1,500.00 | \$0.00 | \$1,500.00 | \$0.00 | \$1,500.00 | \$664.95 | | |
| <i>CAP EQ - Capital Equipment</i> | | | | | | | | | |
| 9010.060 | Capital Equipment Other | 0.00 | 0.00 | 0.00 | (76,000.00) | 76,000.00 | 0.00 | Decreased, no capital equipment needed. | |
| <i>Account Total: CAP EQ - Capital Equipment</i> | | \$0.00 | \$0.00 | \$0.00 | (\$76,000.00) | \$76,000.00 | \$0.00 | | |
| Location Total: 220 - Fleet Management | | \$691,552.00 | \$14,817.00 | \$676,735.00 | \$28,931.00 | \$662,621.00 | \$284,486.00 | | |
| Expense Total: 1203 - Public Works | | \$1,520,534.90 | \$23,671.90 | \$1,496,863.00 | \$210,512.90 | \$1,310,022.00 | \$656,618.48 | | |

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: 1204 Boat Landings | | | | | | | | |
| SUPP & MAT - Supplies & Materials | \$355,000.00 | \$0.00 | \$350,000.00 | 7000% | \$355,000.00 | \$5,000.00 | \$399,015.28 | \$10,122.50 |
| MAINT & SVCS - Maintenance & Services | \$51,513.00 | \$0.00 | \$2,075.00 | 4% | \$51,513.00 | \$49,438.00 | \$39,699.51 | \$30,458.84 |
| CAP EQ - Capital Equipment | \$0.00 | \$0.00 | \$0.00 | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Department Total: Boat Landings | \$406,513.00 | \$0.00 | \$352,075.00 | 647% | \$406,513.00 | \$54,438.00 | \$438,714.79 | \$40,581.34 |

| 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 |
| REVENUES | | | | | | | | | |
| Department: 1204 - Boat Landings | | | | | | | | | |
| Location: 240 - For Non-Split Expenses | | | | | | | | | |
| <i>CHG SVC - Charges for Services</i> | | | | | | | | | |
| 5111 | Ice Vending Machine Fee | 20,000.00 | 0.00 | 20,000.00 | 20,000.00 | 0.00 | 0.00 | | |
| 5221 | Parking Fees - Boat Landing | 2,720.00 | 0.00 | 2,720.00 | 2,720.00 | 0.00 | 0.00 | | |
| <i>Account Total: CHG SVC - Charges for Services</i> | | \$22,720.00 | \$0.00 | \$22,720.00 | \$22,720.00 | \$0.00 | \$0.00 | | |
| <i>MISC - Miscellaneous</i> | | | | | | | | | |
| 4260.010 | Rents/State Revenue Boat Landings | 79,972.00 | 0.00 | 79,972.00 | 79,972.00 | 0.00 | 0.00 | | |
| <i>Account Classification Total: MISC - Miscellaneous</i> | | \$79,972.00 | \$0.00 | \$79,972.00 | \$79,972.00 | \$0.00 | \$0.00 | | |
| <i>INTGOV ST - Intergovernmental - State Revenues</i> | | | | | | | | | |
| 5660 | Waterway Improvement Grants | 255,000.00 | 0.00 | 255,000.00 | 255,000.00 | 0.00 | 0.00 | Increase due to George Island Landing Waterway Improvement Fund | |
| <i>Account Total: INTGOV ST - Intergovernmental - State Revenues</i> | | \$255,000.00 | \$0.00 | \$255,000.00 | \$255,000.00 | \$0.00 | \$0.00 | | |
| Location Total: 240 - For Non-Split Expenses | | \$357,692.00 | \$0.00 | \$357,692.00 | \$357,692.00 | \$0.00 | \$0.00 | | |
| Revenue Total: 1204 - Boat Landings | | \$357,692.00 | \$0.00 | \$357,692.00 | \$357,692.00 | \$0.00 | \$0.00 | | |

| 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: 1204 - Boat Landings | | | | | | | | | |
| Location: 240 - For Non-Split Expenses | | | | | | | | | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | | |
| 6160.180 | Grant Programs Boat Landing Site Expenses | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 2,325.00 | | |
| <i>Account Total: SUPP & MAT - Supplies & Materials</i> | | \$5,000.00 | \$0.00 | \$5,000.00 | \$0.00 | \$5,000.00 | \$2,325.00 | | |
| Location Total: 240 - For Non-Split Expenses | | \$5,000.00 | \$0.00 | \$5,000.00 | \$0.00 | \$5,000.00 | \$2,325.00 | | |
| Location: 250 - Cedar Hall | | | | | | | | | |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | | |
| 6550.060 | Building Site Expenses Electricity | 525.00 | 0.00 | 525.00 | 25.00 | 500.00 | 475.00 | | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 100.00 | 0.00 | 100.00 | 0.00 | 100.00 | 37.40 | | |
| 6550.200 | Building Site Expenses Portalets | 900.00 | 0.00 | 900.00 | 0.00 | 900.00 | 764.90 | | |
| <i>Account Total: MAINT & SVCS - Maintenance & Services</i> | | \$1,525.00 | \$0.00 | \$1,525.00 | \$25.00 | \$1,500.00 | \$1,277.30 | | |
| Location Total: 250 - Cedar Hall | | \$1,525.00 | \$0.00 | \$1,525.00 | \$25.00 | \$1,500.00 | \$1,277.30 | | |
| Location: 255 - Gum Point | | | | | | | | | |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | | |
| 6550.060 | Building Site Expenses Electricity | 420.00 | 0.00 | 420.00 | 20.00 | 400.00 | 360.00 | | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 100.00 | 0.00 | 100.00 | 0.00 | 100.00 | 0.00 | | |
| 6550.200 | Building Site Expenses Portalets | 900.00 | 0.00 | 900.00 | 0.00 | 900.00 | 764.90 | | |
| <i>Account Total: MAINT & SVCS - Maintenance & Services</i> | | \$1,420.00 | \$0.00 | \$1,420.00 | \$20.00 | \$1,400.00 | \$1,124.90 | | |
| Location Total: 255 - Gum Point | | \$1,420.00 | \$0.00 | \$1,420.00 | \$20.00 | \$1,400.00 | \$1,124.90 | | |
| Location: 260 - George Island Landing | | | | | | | | | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | | |
| 6160.181 | Grant Programs DNR Waterway Improvement Funds | 250,000.00 | 0.00 | 250,000.00 | 250,000.00 | 0.00 | 0.00 | Waterway improvement grant for FY26. | |
| <i>Account Total: SUPP & MAT - Supplies & Materials</i> | | \$250,000.00 | \$0.00 | \$250,000.00 | \$250,000.00 | \$0.00 | \$0.00 | | |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 100.00 | 0.00 | 100.00 | 0.00 | 100.00 | 0.00 | | |
| 6550.200 | Building Site Expenses Portalets | 900.00 | 0.00 | 900.00 | 0.00 | 900.00 | 764.90 | | |
| 6900.005 | Advertising Bid Advertising | 200.00 | 0.00 | 200.00 | 0.00 | 200.00 | 0.00 | | |
| <i>Account Total: MAINT & SVCS - Maintenance & Services</i> | | \$1,200.00 | \$0.00 | \$1,200.00 | \$0.00 | \$1,200.00 | \$764.90 | | |
| Location Total: 260 - George Island Landing | | \$251,200.00 | \$0.00 | \$251,200.00 | \$250,000.00 | \$1,200.00 | \$764.90 | | |
| Location: 265 - Public Landing | | | | | | | | | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | | |
| 6160.181 | Grant Programs DNR Waterway Improvement Funds | 100,000.00 | 0.00 | 100,000.00 | 100,000.00 | 0.00 | 0.00 | Public Landing Rip Rap | |
| <i>Account Total: SUPP & MAT - Supplies & Materials</i> | | \$100,000.00 | \$0.00 | \$100,000.00 | \$100,000.00 | \$0.00 | \$0.00 | | |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | | |

| 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 |
| 6550.050 | Building Site Expenses Custodial Supplies | 1,000.00 | 0.00 | 1,000.00 | 200.00 | 800.00 | 500.00 | | |
| 6550.060 | Building Site Expenses Electricity | 3,550.00 | 0.00 | 3,550.00 | 250.00 | 3,300.00 | 2,908.31 | | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 6,900.00 | 0.00 | 6,900.00 | 900.00 | 6,000.00 | 18,025.05 | | |
| 6550.200 | Building Site Expenses Portalets | 2,838.00 | 0.00 | 2,838.00 | 0.00 | 2,838.00 | 2,678.70 | | |
| Account Total: MAINT & SVCS - Maintenance & Services | | \$14,288.00 | \$0.00 | \$14,288.00 | \$1,350.00 | \$12,938.00 | \$24,112.06 | | |
| Location Total: 265 - Public Landing | | \$114,288.00 | \$0.00 | \$114,288.00 | \$101,350.00 | \$12,938.00 | \$24,112.06 | | |
| Location: 270 - Taylor Landing | | | | | | | | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 100.00 | 0.00 | 100.00 | 0.00 | 100.00 | 0.00 | | |
| 6550.200 | Building Site Expenses Portalets | 900.00 | 0.00 | 900.00 | 0.00 | 900.00 | 764.90 | | |
| Account Total: MAINT & SVCS - Maintenance & Services | | \$1,000.00 | \$0.00 | \$1,000.00 | \$0.00 | \$1,000.00 | \$764.90 | | |
| Location Total: 270 - Taylor Landing | | \$1,000.00 | \$0.00 | \$1,000.00 | \$0.00 | \$1,000.00 | \$764.90 | | |
| Location: 275 - South Point | | | | | | | | | |
| SUPP & MAT - Supplies & Materials | | | | | | | | | |
| 6160.181 | Grant Programs DNR Waterway Improvement Funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 396,690.28 | | |
| Account Total: SUPP & MAT - Supplies & Materials | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$396,690.28 | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 200.00 | 0.00 | 200.00 | 0.00 | 200.00 | 0.00 | | |
| 6550.200 | Building Site Expenses Portalets | 900.00 | 0.00 | 900.00 | 0.00 | 900.00 | 739.30 | | |
| Account Total: MAINT & SVCS - Maintenance & Services | | \$1,100.00 | \$0.00 | \$1,100.00 | \$0.00 | \$1,100.00 | \$739.30 | | |
| Location Total: 275 - South Point | | \$1,100.00 | \$0.00 | \$1,100.00 | \$0.00 | \$1,100.00 | \$397,429.58 | | |
| Location: 280 - West Ocean City | | | | | | | | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | |
| 6550.050 | Building Site Expenses Custodial Supplies | 2,500.00 | 0.00 | 2,500.00 | 500.00 | 2,000.00 | 587.00 | | |
| 6550.060 | Building Site Expenses Electricity | 5,250.00 | 0.00 | 5,250.00 | 250.00 | 5,000.00 | 4,652.38 | | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 17,000.00 | 0.00 | 17,000.00 | 0.00 | 17,000.00 | 1,653.56 | | |
| 6550.300 | Building Site Expenses Trash Removal | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 1,259.58 | | |
| 6550.310 | Building Site Expenses Water & Sewer | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 921.00 | | |
| Account Total: MAINT & SVCS - Maintenance & Services | | \$28,750.00 | \$0.00 | \$28,750.00 | \$750.00 | \$28,000.00 | \$9,073.52 | | |
| Location Total: 280 - West Ocean City | | \$28,750.00 | \$0.00 | \$28,750.00 | \$750.00 | \$28,000.00 | \$9,073.52 | | |
| Location: 285 - Mason Landing | | | | | | | | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | |

| 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 |
| 6550.060 | Building Site Expenses Electricity | 230.00 | 0.00 | 230.00 | (70.00) | 300.00 | 307.99 | Electric Service was terminated light and pole are now rented through Choptank, overall cost savings | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 100.00 | 0.00 | 100.00 | 0.00 | 100.00 | 0.00 | | |
| 6550.200 | Building Site Expenses Portalets | 900.00 | 0.00 | 900.00 | 0.00 | 900.00 | 764.90 | | |
| Account Total: MAINT & SVCS - Maintenance & Services | | \$1,230.00 | \$0.00 | \$1,230.00 | (\$70.00) | \$1,300.00 | \$1,072.89 | | |
| Location Total: 285 - Mason Landing | | \$1,230.00 | \$0.00 | \$1,230.00 | (\$70.00) | \$1,300.00 | \$1,072.89 | | |
| Location: 290 - Shell Mill | | | | | | | | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 100.00 | 0.00 | 100.00 | 0.00 | 100.00 | 0.00 | | |
| 6550.200 | Building Site Expenses Portalets | 900.00 | 0.00 | 900.00 | 0.00 | 900.00 | 769.74 | | |
| Account Total: MAINT & SVCS - Maintenance & Services | | \$1,000.00 | \$0.00 | \$1,000.00 | \$0.00 | \$1,000.00 | \$769.74 | | |
| Location Total: 290 - Shell Mill | | \$1,000.00 | \$0.00 | \$1,000.00 | \$0.00 | \$1,000.00 | \$769.74 | | |
| Expense Total: 1204 - Boat Landings | | \$406,513.00 | \$0.00 | \$406,513.00 | \$352,075.00 | \$54,438.00 | \$438,714.79 | | |

Worcester County

FY2026 Budget Request by Category

| | 2026 Committee Review | Committee Adjustments | Overall FY26 Committee Variance \$ vs FY25 Adopted | Overall FY26 Committee Variance % | 2026 Department Requested | 2025 Adopted Budget | 2024 Actual Amount | 2023 Actual Amount |
|--|-----------------------|-----------------------|--|-----------------------------------|---------------------------|---------------------|--------------------|--------------------|
| Department: 1205 Homeowner Convenience Centers | | | | | | | | |
| PERS SVCS - Personnel Services | 647,327.00 | 26,958.00 | 63,485.00 | 11% | 620,369.00 | 583,842.00 | 232,878.51 | 219,003.20 |
| SUPP & MAT - Supplies & Materials | 12,200.00 | 0.00 | 0.00 | 0% | 12,200.00 | 12,200.00 | 10,718.33 | 8,640.03 |
| MAINT & SVCS - Maintenance & Services | 266,992.00 | 0.00 | (48,568.00) | -15% | 266,992.00 | 315,560.00 | 222,429.13 | 225,068.27 |
| OTHR CHGS - Other Charges | 1,000.00 | 0.00 | 0.00 | 0% | 1,000.00 | 1,000.00 | 0.00 | 0.00 |
| INTFND CHGS - Interfund Charges | 0.00 | 0.00 | (70,461.00) | -100% | 0.00 | 70,461.00 | 198,951.00 | 206,441.00 |
| CAP EQ - Capital Equipment | 68,000.00 | 0.00 | 68,000.00 | 100% | 68,000.00 | 0.00 | 0.00 | 0.00 |
| Department Total: Homeowner Convenience Centers | 995,519.00 | 26,958.00 | 12,456.00 | 1% | 968,561.00 | 983,063.00 | 664,976.97 | 659,152.50 |

| 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 |
| REVENUES | | | | | | | | | |
| Department: 1205 - Homeowner Convenience | | | | | | | | | |
| LIC/PRMT - Licenses and Permits | | | | | | | | | |
| 4980 | Landfill Permits-Household | 320,000.00 | 0.00 | 320,000.00 | 0.00 | 320,000.00 | 321,550.00 | | |
| 4982 | PAYT Tags - Household | 7,500.00 | 0.00 | 7,500.00 | 0.00 | 7,500.00 | 5,875.00 | | |
| Account Total: LIC/PRMT - Licenses and Permits | | \$327,500.00 | \$0.00 | \$327,500.00 | \$0.00 | \$327,500.00 | \$327,425.00 | | |
| Revenue Total: 1205 - Homeowner Convenience Centers | | \$327,500.00 | \$0.00 | \$327,500.00 | \$0.00 | \$327,500.00 | \$327,425.00 | | |

| 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: 1205 - Homeowner Convenience Centers | | | | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | | | | |
| 6000.100 | Personnel Services Salaries | 429,984.00 | (20.00) | 430,004.00 | 35,389.00 | 394,595.00 | 232,242.56 | | |
| 6000.400 | Personnel Services Overtime Pay | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 635.95 | | |
| 6010.020 | Benefits Contingency | 169.00 | 0.00 | 169.00 | 0.00 | 169.00 | 0.00 | | |
| 6010.025 | Benefits Deferred Comp Match | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 0.00 | | |
| 6010.030 | Benefits Hospitalization Insurance | 78,247.00 | 26,169.00 | 52,078.00 | 13,078.00 | 65,169.00 | 0.00 | | 8% increase in health insurance. |
| 6010.050 | Benefits Retirement | 57,105.00 | 0.00 | 57,105.00 | 10,907.00 | 46,198.00 | 0.00 | | |
| 6010.060 | Benefits Social Security Taxes | 33,277.00 | 382.00 | 32,895.00 | 3,129.00 | 30,148.00 | 0.00 | | |
| 6010.070 | Benefits Unemployment Insurance | 169.00 | 0.00 | 169.00 | 0.00 | 169.00 | 0.00 | | |
| 6010.090 | Benefits Workmans Compensation Ins | 8,885.00 | 427.00 | 8,458.00 | 3,019.00 | 5,866.00 | 0.00 | | |
| 6010.120 | Benefits Long Term Disability | 633.00 | 0.00 | 633.00 | 0.00 | 633.00 | 0.00 | | |
| 6010.130 | Benefits Life Insurance | 718.00 | 0.00 | 718.00 | 0.00 | 718.00 | 0.00 | | |
| 6010.140 | Benefits FSA & PSA Admin and EAP Program | 777.00 | 0.00 | 777.00 | 0.00 | 777.00 | 0.00 | | |
| 6010.150 | Benefits Retirement Administration Fee | 811.00 | 0.00 | 811.00 | 0.00 | 811.00 | 0.00 | | |
| 6010.900 | Benefits OPEB contribution | 30,552.00 | 0.00 | 30,552.00 | (2,037.00) | 32,589.00 | 0.00 | | |
| <i>Account Total: PERS SVCS - Personnel Services</i> | | \$647,327.00 | \$26,958.00 | \$620,369.00 | \$63,485.00 | \$583,842.00 | \$232,878.51 | | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | | |
| 6100.010 | Administrative Expense Administrative Expenses | 7,700.00 | 0.00 | 7,700.00 | 0.00 | 7,700.00 | 6,797.78 | | |
| 6150.050 | Uniforms & Personal Equipment Uniforms | 4,500.00 | 0.00 | 4,500.00 | 0.00 | 4,500.00 | 3,920.55 | | |
| <i>Account Total: SUPP & MAT - Supplies & Materials</i> | | \$12,200.00 | \$0.00 | \$12,200.00 | \$0.00 | \$12,200.00 | \$10,718.33 | | |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | | |
| 6550.020 | Building Site Expenses Buildings & Grounds Maintenance | 8,000.00 | 0.00 | 8,000.00 | 0.00 | 8,000.00 | 6,395.98 | | |
| 6550.060 | Building Site Expenses Electricity | 4,000.00 | 0.00 | 4,000.00 | 1,000.00 | 3,000.00 | 3,421.96 | Based on historical spending and anticipated rise in utility costs | |
| 6550.081 | Building Site Expenses Fire Extinguishers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 14.00 | | |
| 6550.200 | Building Site Expenses Portalets | 3,996.00 | 0.00 | 3,996.00 | 348.00 | 3,648.00 | 3,638.20 | | |
| 6550.270 | Building Site Expenses Telephone | 996.00 | 0.00 | 996.00 | 84.00 | 912.00 | 911.64 | | |
| 6550.280 | Building Site Expenses Tipping Fees | 250,000.00 | 0.00 | 250,000.00 | (50,000.00) | 300,000.00 | 208,047.35 | Based on historical usage | |
| <i>Account Total: MAINT & SVCS - Maintenance & Services</i> | | \$266,992.00 | \$0.00 | \$266,992.00 | (\$48,568.00) | \$315,560.00 | \$222,429.13 | | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | | |
| 7000.060 | Travel, Training & Expense Educational Training | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 0.00 | | |
| <i>Account Total: OTHR CHGS - Other Charges</i> | | \$1,000.00 | \$0.00 | \$1,000.00 | \$0.00 | \$1,000.00 | \$0.00 | | |

| 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 |
| <i>INTFND CHGS - Interfund Charges</i> | | | | | | | | | |
| 8010.120 | Interfund Landfill Enterprise Charges | 0.00 | 0.00 | 0.00 | (70,461.00) | 70,461.00 | 198,951.00 | Allocated in position budgeting. | |
| <i>Account Total: INTFND CHGS - Interfund Charges</i> | | \$0.00 | \$0.00 | \$0.00 | (\$70,461.00) | \$70,461.00 | \$198,951.00 | | |
| <i>CAP EQ - Capital Equipment</i> | | | | | | | | | |
| 9010.060 | Capital Equipment Other | 68,000.00 | 0.00 | 68,000.00 | 68,000.00 | 0.00 | 0.00 | New bins to replace old bins | |
| <i>Account Total: CAP EQ - Capital Equipment</i> | | \$68,000.00 | \$0.00 | \$68,000.00 | \$68,000.00 | \$0.00 | \$0.00 | | |
| Expense Total: 1205 - Homeowner Convenience | | \$995,519.00 | \$26,958.00 | \$968,561.00 | \$12,456.00 | \$983,063.00 | \$664,976.97 | | |

Worcester County

FY2026 Budget Request by Category

| | 2026 Committee Review | Committee Adjustments | Overall FY26 Committee Variance \$ vs FY25 Adopted | Overall FY26 Committee Variance % | 2026 Department Requested | 2025 Adopted Budget | 2024 Actual Amount | 2023 Actual Amount |
|---------------------------------------|-----------------------|-----------------------|--|-----------------------------------|---------------------------|-----------------------|---------------------|---------------------|
| Department: 1206 Recycling | | | | | | | | |
| PERS SVCS - Personnel Services | \$800,838.00 | \$10,268.00 | \$71,836.00 | 10% | \$790,570.00 | \$729,002.00 | \$460,564.39 | \$493,514.55 |
| SUPP & MAT - Supplies & Materials | \$20,470.00 | \$0.00 | \$880.00 | 4% | \$20,470.00 | \$19,590.00 | \$18,219.63 | \$14,805.08 |
| MAINT & SVCS - Maintenance & Services | \$328,910.00 | \$0.00 | \$57,500.00 | 21% | \$328,910.00 | \$271,410.00 | \$250,180.41 | \$237,344.97 |
| OTHR CHGS - Other Charges | \$1,000.00 | \$0.00 | \$0.00 | 0% | \$1,000.00 | \$1,000.00 | \$50.00 | \$0.00 |
| INTFND CHGS - Interfund Charges | \$0.00 | \$0.00 | (\$154,530.00) | -100% | \$0.00 | \$154,530.00 | \$183,045.00 | \$167,041.00 |
| CAP EQ - Capital Equipment | \$110,000.00 | \$0.00 | \$60,000.00 | 120% | \$110,000.00 | \$50,000.00 | \$15,825.00 | \$46,924.00 |
| Department Total: Recycling | \$1,261,218.00 | \$10,268.00 | \$35,686.00 | 3% | \$1,250,950.00 | \$1,225,532.00 | \$927,884.43 | \$959,629.60 |

| 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 |
| REVENUES | | | | | | | | | |
| Department: 1206 - Recycling | | | | | | | | | |
| <i>CHG SVC - Charges for Services</i> | | | | | | | | | |
| 5185 | Recycling Revenue | 180,500.00 | 0.00 | 180,500.00 | 0.00 | 180,500.00 | 134,435.00 | | |
| 5186 | Metal Recycling Revenue | 35,000.00 | 0.00 | 35,000.00 | 0.00 | 35,000.00 | 80,697.00 | | |
| 5195 | Tire Revenue | 35,000.00 | 0.00 | 35,000.00 | 0.00 | 35,000.00 | 35,715.00 | | |
| <i>Account Total: CHG SVC - Charges for Services</i> | | \$250,500.00 | \$0.00 | \$250,500.00 | \$0.00 | \$250,500.00 | \$250,847.00 | | |
| Revenue Total: 1206 - Recycling | | \$250,500.00 | \$0.00 | \$250,500.00 | \$0.00 | \$250,500.00 | \$250,847.00 | | |

| 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: 1206 - Recycling | | | | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | | | | |
| 6000.100 | Personnel Services Salaries | 514,550.00 | (25.00) | 514,575.00 | 39,642.00 | 474,908.00 | 458,834.20 | | |
| 6000.400 | Personnel Services Overtime Pay | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 1,730.19 | | |
| 6010.020 | Benefits Contingency | 202.00 | 0.00 | 202.00 | (1.00) | 203.00 | 0.00 | | |
| 6010.025 | Benefits Deferred Comp Match | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 0.00 | | |
| 6010.030 | Benefits Hospitalization Insurance | 127,100.00 | 9,403.00 | 117,697.00 | 14,437.00 | 112,663.00 | 0.00 | | 8% increase in health insurance. |
| 6010.050 | Benefits Retirement | 68,336.00 | 0.00 | 68,336.00 | 12,783.00 | 55,553.00 | 0.00 | | |
| 6010.060 | Benefits Social Security Taxes | 39,746.00 | 379.00 | 39,367.00 | 3,451.00 | 36,295.00 | 0.00 | | |
| 6010.070 | Benefits Unemployment Insurance | 202.00 | 0.00 | 202.00 | (1.00) | 203.00 | 0.00 | | |
| 6010.090 | Benefits Workmans Compensation Ins | 10,633.00 | 511.00 | 10,122.00 | 3,579.00 | 7,054.00 | 0.00 | | |
| 6010.120 | Benefits Long Term Disability | 758.00 | 0.00 | 758.00 | (4.00) | 762.00 | 0.00 | | |
| 6010.130 | Benefits Life Insurance | 859.00 | 0.00 | 859.00 | (4.00) | 863.00 | 0.00 | | |
| 6010.140 | Benefits FSA & PSA Admin and EAP Program | 930.00 | 0.00 | 930.00 | (4.00) | 934.00 | 0.00 | | |
| 6010.150 | Benefits Retirement Administration Fee | 970.00 | 0.00 | 970.00 | (5.00) | 975.00 | 0.00 | | |
| 6010.900 | Benefits OPEB contribution | 30,552.00 | 0.00 | 30,552.00 | (2,037.00) | 32,589.00 | 0.00 | | |
| <i>Account Total: PERS SVCS - Personnel Services</i> | | \$800,838.00 | \$10,268.00 | \$790,570.00 | \$71,836.00 | \$729,002.00 | \$460,564.39 | | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | | |
| 6100.030 | Administrative Expense Alcohol and Drug Testing | 90.00 | 0.00 | 90.00 | 0.00 | 90.00 | 50.00 | | |
| 6100.190 | Administrative Expense Office Supplies | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 2,657.68 | | |
| 6110.090 | Supplies & Equipment Computers & Printers | 880.00 | 0.00 | 880.00 | 880.00 | 0.00 | 0.00 | 2 mini computers to be replaced per IT | |
| 6110.340 | Supplies & Equipment Safety Program Equipment | 1,500.00 | 0.00 | 1,500.00 | 0.00 | 1,500.00 | 1,543.34 | | |
| 6110.420 | Supplies & Equipment Tools & Supplies | 11,500.00 | 0.00 | 11,500.00 | 0.00 | 11,500.00 | 9,628.73 | | |
| 6150.050 | Uniforms & Personal Equipment Uniforms | 4,500.00 | 0.00 | 4,500.00 | 0.00 | 4,500.00 | 4,339.88 | | |
| <i>Account Total: SUPP & MAT - Supplies & Materials</i> | | \$20,470.00 | \$0.00 | \$20,470.00 | \$880.00 | \$19,590.00 | \$18,219.63 | | |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | | |
| 6530.100 | Consulting Services Professional Fees | 0.00 | 0.00 | 0.00 | (10,000.00) | 10,000.00 | 0.00 | Decrease due to new allocation of audit fees. | |
| 6540.020 | Vehicle Operating Expenses Fuel - WC Fleet | 60,000.00 | 0.00 | 60,000.00 | 0.00 | 60,000.00 | 59,837.11 | | |
| 6540.030 | Vehicle Operating Expenses Vehicle Maintenance | 10,000.00 | 0.00 | 10,000.00 | 4,000.00 | 6,000.00 | 10,702.27 | Based on historical spending | |
| 6540.070 | Vehicle Operating Expenses Off-road Fuel | 10,000.00 | 0.00 | 10,000.00 | (5,000.00) | 15,000.00 | 8,217.12 | Decrease based on historical trend in spending. | |
| 6540.080 | Vehicle Operating Expenses Heavy Equipment Maintenance | 35,000.00 | 0.00 | 35,000.00 | 0.00 | 35,000.00 | 26,211.20 | | |

| 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 |
| 6550.020 | Building Site Expenses Buildings & Grounds Maintenance | 50,000.00 | 0.00 | 50,000.00 | 20,000.00 | 30,000.00 | 29,220.22 | To cover for welding and repairing bins | |
| 6550.040 | Building Site Expenses Cleaning Contract | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 3,569.50 | | |
| 6550.050 | Building Site Expenses Custodial Supplies | 1,500.00 | 0.00 | 1,500.00 | 500.00 | 1,000.00 | 1,073.94 | | |
| 6550.060 | Building Site Expenses Electricity | 40,000.00 | 0.00 | 40,000.00 | 5,000.00 | 35,000.00 | 32,509.13 | Based on historical spending and anticipated rise in utility costs | |
| 6550.081 | Building Site Expenses Fire Extinguishers | 50.00 | 0.00 | 50.00 | 0.00 | 50.00 | 49.00 | | |
| 6550.180 | Building Site Expenses Pest Control/Termite Insp | 360.00 | 0.00 | 360.00 | 0.00 | 360.00 | 340.80 | | |
| 6550.220 | Building Site Expenses Security Alarm Monitoring | 2,000.00 | 0.00 | 2,000.00 | 500.00 | 1,500.00 | 1,186.92 | | |
| 6550.250 | Building Site Expenses Sprinkler Testing | 1,600.00 | 0.00 | 1,600.00 | 100.00 | 1,500.00 | 1,520.00 | | |
| 6550.270 | Building Site Expenses Telephone | 1,400.00 | 0.00 | 1,400.00 | 400.00 | 1,000.00 | 1,320.16 | | |
| 6550.280 | Building Site Expenses Tipping Fees | 30,000.00 | 0.00 | 30,000.00 | 27,000.00 | 3,000.00 | 11,787.75 | To get rid of accumulating bins of unusable plastics. | |
| 6700.620 | Other Maint. & Svcs Tire Recycling | 35,000.00 | 0.00 | 35,000.00 | 5,000.00 | 30,000.00 | 31,267.75 | Based on historical spending from Tire Recycling events and invoices from Auston Transfer & Processing, LLC | |
| 6700.640 | Other Maint. & Svcs Special Events | 40,000.00 | 0.00 | 40,000.00 | 10,000.00 | 30,000.00 | 26,795.54 | Based on historical spending with Maryland Environmental Services for Hazardous Waste Event | |
| 6700.660 | Other Maint. & Svcs HHW Ads | 7,000.00 | 0.00 | 7,000.00 | 0.00 | 7,000.00 | 4,572.00 | | |
| Account Total: MAINT & SVCS - Maintenance & Services | | \$328,910.00 | \$0.00 | \$328,910.00 | \$57,500.00 | \$271,410.00 | \$250,180.41 | | |
| OTHR CHGS - Other Charges | | | | | | | | | |
| 7000.060 | Travel, Training & Expense Educational Training | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 50.00 | | |
| Account Total: OTHR CHGS - Other Charges | | \$1,000.00 | \$0.00 | \$1,000.00 | \$0.00 | \$1,000.00 | \$50.00 | | |
| INTFND CHGS - Interfund Charges | | | | | | | | | |
| 8010.120 | Interfund Landfill Enterprise Charges | 0.00 | 0.00 | 0.00 | (154,530.00) | 154,530.00 | 183,045.00 | These are now allocated through position budgeting. | |
| Account Total: INTFND CHGS - Interfund Charges | | \$0.00 | \$0.00 | \$0.00 | (\$154,530.00) | \$154,530.00 | \$183,045.00 | | |
| CAP EQ - Capital Equipment | | | | | | | | | |
| 9010.010 | Capital Equipment New Vehicles | 80,000.00 | 0.00 | 80,000.00 | 80,000.00 | 0.00 | 0.00 | To replace a recycle truck that has a bad motor | |
| 9010.060 | Capital Equipment Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 15,825.00 | | |
| 9010.070 | Capital Equipment Heavy Equipment | 30,000.00 | 0.00 | 30,000.00 | (20,000.00) | 50,000.00 | 0.00 | \$10,000 for 2 Dump Bins \$20,000 for a Rotator for a forklift | |
| Account Total: CAP EQ - Capital Equipment | | \$110,000.00 | \$0.00 | \$110,000.00 | \$60,000.00 | \$50,000.00 | \$15,825.00 | | |
| Expense Total: 1206 - Recycling | | \$1,261,218.00 | \$10,268.00 | \$1,250,950.00 | \$35,686.00 | \$1,225,532.00 | \$927,884.43 | | |

| | | | | | | | | |
|---------------------------------------|-----------------------|-----------------------|--|----------------------------------|---------------------------|---------------------|--------------------|--------------------|
| | | 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: 1301 Health Department | | | | | | | | |
| Location: 200 Administration | | | | | | | | |
| SUPP & MAT - Supplies & Materials | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 338.24 | 0.00 |
| MAINT & SVCS - Maintenance & Services | 468,328.00 | 0.00 | 10,212.00 | 0% | 468,328.00 | 458,116.00 | 386,459.81 | 384,532.16 |
| OTHR CHGS - Other Charges | 11,471,209.00 | (585,834.00) | 213,018.00 | 2% | 12,057,043.00 | 11,258,191.00 | 5,221,334.14 | 5,051,861.76 |
| CAP EQ - Capital Equipment | 56,048.00 | 0.00 | 56,048.00 | | 56,048.00 | 0.00 | 0.00 | 0.00 |
| Department Total: Health Department | 11,995,585.00 | (585,834.00) | 279,278.00 | 2% | 12,581,419.00 | 11,716,307.00 | 5,608,132.19 | 5,436,393.92 |

| 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 |
| REVENUES | | | | | | | | | |
| Department: 1301 - Health Department | | | | | | | | | |
| Location: 200 - Administration | | | | | | | | | |
| <i>LIC/PRMT - Licenses and Permits</i> | | | | | | | | | |
| 4950 | Health Permits | 426,915.00 | 0.00 | 426,915.00 | 0.00 | 426,915.00 | 436,237.00 | | |
| <i>Account Total: LIC/PRMT - Licenses and Permits</i> | | \$426,915.00 | \$0.00 | \$426,915.00 | \$0.00 | \$426,915.00 | \$436,237.00 | | |
| <i>INTGOV ST - Intergovernmental - State Revenues</i> | | | | | | | | | |
| 5543 | Dental Program Reimbursement | 16,721.00 | 0.00 | 16,721.00 | 0.00 | 16,721.00 | 25,143.00 | | |
| <i>Account Total: INTGOV ST - Intergovernmental - State Revenues</i> | | \$16,721.00 | \$0.00 | \$16,721.00 | \$0.00 | \$16,721.00 | \$25,143.00 | | |
| Location Total: 200 - Administration | | \$443,636.00 | \$0.00 | \$443,636.00 | \$0.00 | \$443,636.00 | \$461,380.00 | | |
| Revenue Total: 1301 - Health Department | | \$443,636.00 | \$0.00 | \$443,636.00 | \$0.00 | \$443,636.00 | \$461,380.00 | | |

| 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: 1301 - Health Department | | | | | | | | | |
| Location: 200 - Administration | | | | | | | | | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | | |
| 6100.165 | Administrative Expense Meeting Expense | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 338.24 | | |
| <i>Account Total: SUPP & MAT - Supplies & Materials</i> | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$338.24 | | |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | | |
| 6900.025 | Advertising Legal Advertisements | 2,500.00 | 0.00 | 2,500.00 | 0.00 | 2,500.00 | 118.50 | | |
| <i>Account Total: MAINT & SVCS - Maintenance & Services</i> | | \$2,500.00 | \$0.00 | \$2,500.00 | \$0.00 | \$2,500.00 | \$118.50 | | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | | |
| 7120.050 | Other Non-Matching Expenses Health Dept Ocean City Apartment | 0.00 | (19,980.00) | 19,980.00 | (19,860.00) | 19,860.00 | 18,480.00 | | Rental of the Ocean City Condo is no longer needed for the summer sanitation program, due to the Health Department being fully staffed. |
| 7120.060 | Other Non-Matching Expenses Health Dept On Call | 26,468.00 | 0.00 | 26,468.00 | 0.00 | 26,468.00 | 17,211.14 | | |
| 7130.020 | Matching Appropriation Health Department State Share | 11,254,986.00 | (565,854.00) | 11,820,840.00 | 232,878.00 | 11,022,108.00 | 5,185,643.00 | Increase for 1% COLA, 1 step, personnel adjustments, and an additional FTE. | Updated FY26 CORE Match estimate from Becky Jones in April. |
| <i>Account Total: OTHR CHGS - Other Charges</i> | | \$11,281,454.00 | (\$585,834.00) | \$11,867,288.00 | \$213,018.00 | \$11,068,436.00 | \$5,221,334.14 | | |
| <i>CAP EQ - Capital Equipment</i> | | | | | | | | | |
| 9010.010 | Capital Equipment New Vehicles | 56,048.00 | 0.00 | 56,048.00 | 56,048.00 | 0.00 | 0.00 | Requesting two replacement vehicles | |
| <i>Account Total: CAP EQ - Capital Equipment</i> | | \$56,048.00 | \$0.00 | \$56,048.00 | \$56,048.00 | \$0.00 | \$0.00 | | |
| Location Total: 200 - Administration | | \$11,340,002.00 | (\$585,834.00) | \$11,925,836.00 | \$269,066.00 | \$11,070,936.00 | \$5,221,790.88 | | |
| Location: 300 - Snow Hill Branch | | | | | | | | | |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | | |
| 6550.030 | Building Site Expenses Carpet/VCT Cleaning | 3,240.00 | 0.00 | 3,240.00 | 0.00 | 3,240.00 | 0.00 | | |
| 6550.040 | Building Site Expenses Cleaning Contract | 50,289.00 | 0.00 | 50,289.00 | 731.00 | 49,558.00 | 46,566.86 | | |
| 6550.060 | Building Site Expenses Electricity | 70,000.00 | 0.00 | 70,000.00 | 0.00 | 70,000.00 | 59,501.90 | | |
| 6550.070 | Building Site Expenses Elevator Testing | 3,700.00 | 0.00 | 3,700.00 | 900.00 | 2,800.00 | 3,609.00 | | |
| 6550.080 | Building Site Expenses Fire Alarm Testing | 600.00 | 0.00 | 600.00 | 0.00 | 600.00 | 401.67 | | |
| 6550.081 | Building Site Expenses Fire Extinguishers | 200.00 | 0.00 | 200.00 | 0.00 | 200.00 | 161.00 | | |
| 6550.085 | Building Site Expenses Generator Fuel Oil | 1,000.00 | 0.00 | 1,000.00 | 550.00 | 450.00 | 911.30 | | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 27,000.00 | 0.00 | 27,000.00 | 0.00 | 27,000.00 | 16,214.61 | | |

| 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 |
| 6550.100 | Building Site Expenses Generator Services & Repairs | 3,500.00 | 0.00 | 3,500.00 | 2,000.00 | 1,500.00 | 2,947.62 | New ATS servicing & cleaning; increase based on FY24 actual | |
| 6550.120 | Building Site Expenses Heating Propane | 70,000.00 | 0.00 | 70,000.00 | 0.00 | 70,000.00 | 50,044.88 | | |
| 6550.124 | Building Site Expenses HVAC Loop Water Treatment | 550.00 | 0.00 | 550.00 | 0.00 | 550.00 | 521.96 | | |
| 6550.180 | Building Site Expenses Pest Control/Termite Insp | 500.00 | 0.00 | 500.00 | 0.00 | 500.00 | 490.80 | | |
| 6550.220 | Building Site Expenses Security Alarm Monitoring | 550.00 | 0.00 | 550.00 | 100.00 | 450.00 | 510.00 | | |
| 6550.242 | Building Site Expenses Sewage Pump Monitoring | 550.00 | 0.00 | 550.00 | 0.00 | 550.00 | 500.00 | | |
| 6550.250 | Building Site Expenses Sprinkler Testing | 3,650.00 | 0.00 | 3,650.00 | 0.00 | 3,650.00 | 3,277.50 | | |
| 6550.270 | Building Site Expenses Telephone | 24,500.00 | 0.00 | 24,500.00 | 0.00 | 24,500.00 | 23,912.04 | | |
| 6550.280 | Building Site Expenses Tipping Fees | 400.00 | 0.00 | 400.00 | 0.00 | 400.00 | 69.40 | | |
| 6550.300 | Building Site Expenses Trash Removal | 1,866.00 | 0.00 | 1,866.00 | 666.00 | 1,200.00 | 1,493.50 | | |
| 6550.310 | Building Site Expenses Water & Sewer | 4,000.00 | 0.00 | 4,000.00 | 0.00 | 4,000.00 | 3,752.64 | | |
| 6700.250 | Other Maint. & Svcs Internet Service | 1,800.00 | 0.00 | 1,800.00 | 0.00 | 1,800.00 | 6,242.01 | | |
| Account Total: MAINT & SVCS - Maintenance & Services | | \$267,895.00 | \$0.00 | \$267,895.00 | \$4,947.00 | \$262,948.00 | \$221,128.69 | | |
| Location Total: 300 - Snow Hill Branch | | \$267,895.00 | \$0.00 | \$267,895.00 | \$4,947.00 | \$262,948.00 | \$221,128.69 | | |
| Location: 310 - Pocomoke Branch | | | | | | | | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | |
| 6550.030 | Building Site Expenses Carpet/VCT Cleaning | 0.00 | 0.00 | 0.00 | (1,000.00) | 1,000.00 | 459.96 | Removed carpet cleaning | |
| 6550.040 | Building Site Expenses Cleaning Contract | 12,094.00 | 0.00 | 12,094.00 | 176.00 | 11,918.00 | 11,197.82 | | |
| 6550.050 | Building Site Expenses Custodial Supplies | 50.00 | 0.00 | 50.00 | 0.00 | 50.00 | 0.00 | | |
| 6550.060 | Building Site Expenses Electricity | 19,000.00 | 0.00 | 19,000.00 | 3,921.00 | 15,079.00 | 17,555.02 | Increase based on FY24 actuals | |
| 6550.080 | Building Site Expenses Fire Alarm Testing | 300.00 | 0.00 | 300.00 | 100.00 | 200.00 | 175.84 | | |
| 6550.081 | Building Site Expenses Fire Extinguishers | 100.00 | 0.00 | 100.00 | 0.00 | 100.00 | 12.25 | | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 4,800.00 | 0.00 | 4,800.00 | 0.00 | 4,800.00 | 2,337.98 | | |
| 6550.110 | Building Site Expenses Heating Fuel Oil | 8,000.00 | 0.00 | 8,000.00 | 0.00 | 8,000.00 | 6,642.88 | | |
| 6550.124 | Building Site Expenses HVAC Loop Water Treatment | 300.00 | 0.00 | 300.00 | 0.00 | 300.00 | 261.00 | | |
| 6550.180 | Building Site Expenses Pest Control/Termite Insp | 1,000.00 | 0.00 | 1,000.00 | 800.00 | 200.00 | 920.40 | | |
| 6550.220 | Building Site Expenses Security Alarm Monitoring | 300.00 | 0.00 | 300.00 | 75.00 | 225.00 | 204.00 | | |
| 6550.270 | Building Site Expenses Telephone | 5,200.00 | 0.00 | 5,200.00 | 0.00 | 5,200.00 | 5,190.34 | | |
| 6550.280 | Building Site Expenses Tipping Fees | 50.00 | 0.00 | 50.00 | 0.00 | 50.00 | 10.00 | | |
| 6550.300 | Building Site Expenses Trash Removal | 20.00 | 0.00 | 20.00 | 0.00 | 20.00 | 0.00 | | |

| 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 |
| 6700.250 | Other Maint. & Svcs Internet Service | 2,100.00 | 0.00 | 2,100.00 | 0.00 | 2,100.00 | 2,774.86 | | |
| Account Total: MAINT & SVCS - Maintenance & Services | | \$53,314.00 | \$0.00 | \$53,314.00 | \$4,072.00 | \$49,242.00 | \$47,742.35 | | |
| Location Total: 310 - Pocumoke Branch | | \$53,314.00 | \$0.00 | \$53,314.00 | \$4,072.00 | \$49,242.00 | \$47,742.35 | | |
| Location: 320 - Berlin Branch | | | | | | | | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | |
| 6550.030 | Building Site Expenses Carpet/VCT Cleaning | 3,300.00 | 0.00 | 3,300.00 | 0.00 | 3,300.00 | 0.00 | | |
| 6550.040 | Building Site Expenses Cleaning Contract | 20,221.00 | 0.00 | 20,221.00 | 293.00 | 19,928.00 | 18,724.43 | | |
| 6550.060 | Building Site Expenses Electricity | 26,000.00 | 0.00 | 26,000.00 | 0.00 | 26,000.00 | 23,482.92 | | |
| 6550.080 | Building Site Expenses Fire Alarm Testing | 535.00 | 0.00 | 535.00 | (415.00) | 950.00 | 376.67 | | |
| 6550.081 | Building Site Expenses Fire Extinguishers | 175.00 | 0.00 | 175.00 | 0.00 | 175.00 | 31.50 | | |
| 6550.085 | Building Site Expenses Generator Fuel Oil | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 833.39 | | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 12,000.00 | 0.00 | 12,000.00 | (8,000.00) | 20,000.00 | 4,145.10 | Decrease based on FY24 actuals | |
| 6550.100 | Building Site Expenses Generator Services & Repairs | 5,000.00 | 0.00 | 5,000.00 | 4,000.00 | 1,000.00 | 4,363.47 | New ATS servicing & cleaning; increase based on FY24 actuals | |
| 6550.120 | Building Site Expenses Heating Propane | 7,500.00 | 0.00 | 7,500.00 | 500.00 | 7,000.00 | 7,057.40 | | |
| 6550.124 | Building Site Expenses HVAC Loop Water Treatment | 650.00 | 0.00 | 650.00 | 0.00 | 650.00 | 626.36 | | |
| 6550.180 | Building Site Expenses Pest Control/Termite Insp | 400.00 | 0.00 | 400.00 | (200.00) | 600.00 | 340.80 | | |
| 6550.220 | Building Site Expenses Security Alarm Monitoring | 450.00 | 0.00 | 450.00 | 0.00 | 450.00 | 306.00 | | |
| 6550.270 | Building Site Expenses Telephone | 10,680.00 | 0.00 | 10,680.00 | 0.00 | 10,680.00 | 10,451.91 | | |
| 6550.280 | Building Site Expenses Tipping Fees | 300.00 | 0.00 | 300.00 | 0.00 | 300.00 | 5.00 | | |
| 6550.300 | Building Site Expenses Trash Removal | 3,098.00 | 0.00 | 3,098.00 | 1,098.00 | 2,000.00 | 2,310.00 | \$254 x 10 months; \$168 x 2 months | |
| 6700.250 | Other Maint. & Svcs Internet Service | 2,880.00 | 0.00 | 2,880.00 | 0.00 | 2,880.00 | 3,213.25 | | |
| Account Total: MAINT & SVCS - Maintenance & Services | | \$93,189.00 | \$0.00 | \$93,189.00 | (\$2,724.00) | \$95,913.00 | \$76,268.20 | | |
| Location Total: 320 - Berlin Branch | | \$93,189.00 | \$0.00 | \$93,189.00 | (\$2,724.00) | \$95,913.00 | \$76,268.20 | | |
| Location: 330 - Ocean City Branch | | | | | | | | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | |
| 6550.030 | Building Site Expenses Carpet/VCT Cleaning | 200.00 | 0.00 | 200.00 | 0.00 | 200.00 | 0.00 | | |
| 6550.040 | Building Site Expenses Cleaning Contract | 5,913.00 | 0.00 | 5,913.00 | 85.00 | 5,828.00 | 5,657.08 | | |
| 6550.050 | Building Site Expenses Custodial Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 400.00 | | |
| 6550.060 | Building Site Expenses Electricity | 3,000.00 | 0.00 | 3,000.00 | 0.00 | 3,000.00 | 1,783.86 | | |
| 6550.080 | Building Site Expenses Fire Alarm Testing | 450.00 | 0.00 | 450.00 | 150.00 | 300.00 | 351.67 | | |

| 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 |
| 6550.081 | Building Site Expenses Fire Extinguishers | 250.00 | 0.00 | 250.00 | 0.00 | 250.00 | 14.00 | | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 3,000.00 | 0.00 | 3,000.00 | 0.00 | 3,000.00 | 972.87 | | |
| 6550.120 | Building Site Expenses Heating Propane | 1,550.00 | 0.00 | 1,550.00 | 0.00 | 1,550.00 | 1,528.71 | | |
| 6550.180 | Building Site Expenses Pest Control/Termite Insp | 400.00 | 0.00 | 400.00 | 100.00 | 300.00 | 340.80 | | |
| 6550.220 | Building Site Expenses Security Alarm Monitoring | 300.00 | 0.00 | 300.00 | 75.00 | 225.00 | 204.00 | | |
| 6550.270 | Building Site Expenses Telephone | 2,900.00 | 0.00 | 2,900.00 | 0.00 | 2,900.00 | 703.51 | | |
| 6550.280 | Building Site Expenses Tipping Fees | 25.00 | 0.00 | 25.00 | 0.00 | 25.00 | 0.00 | | |
| 6550.300 | Building Site Expenses Trash Removal | 40.00 | 0.00 | 40.00 | 0.00 | 40.00 | 0.00 | | |
| 6550.310 | Building Site Expenses Water & Sewer | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 1,092.66 | | |
| 6700.250 | Other Maint. & Svcs Internet Service | 2,340.00 | 0.00 | 2,340.00 | 0.00 | 2,340.00 | 2,098.25 | | |
| Account Total: MAINT & SVCS - Maintenance & Services | | \$22,368.00 | \$0.00 | \$22,368.00 | \$410.00 | \$21,958.00 | \$15,147.41 | | |
| Location Total: 330 - Ocean City Branch | | \$22,368.00 | \$0.00 | \$22,368.00 | \$410.00 | \$21,958.00 | \$15,147.41 | | |
| Location: 345 - Berlin Dental Clinic | | | | | | | | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | |
| 6550.030 | Building Site Expenses Carpet/VCT Cleaning | 200.00 | 0.00 | 200.00 | 0.00 | 200.00 | 0.00 | | |
| 6550.040 | Building Site Expenses Cleaning Contract | 4,622.00 | 0.00 | 4,622.00 | 67.00 | 4,555.00 | 4,338.04 | | |
| 6550.060 | Building Site Expenses Electricity | 8,500.00 | 0.00 | 8,500.00 | 0.00 | 8,500.00 | 7,702.15 | | |
| 6550.080 | Building Site Expenses Fire Alarm Testing | 450.00 | 0.00 | 450.00 | 165.00 | 285.00 | 351.67 | | |
| 6550.081 | Building Site Expenses Fire Extinguishers | 20.00 | 0.00 | 20.00 | 0.00 | 20.00 | 10.50 | | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 3,000.00 | 0.00 | 3,000.00 | 1,000.00 | 2,000.00 | 2,864.39 | Increase based on FY24 actuals | |
| 6550.120 | Building Site Expenses Heating Propane | 4,600.00 | 0.00 | 4,600.00 | 0.00 | 4,600.00 | 2,309.68 | | |
| 6550.180 | Building Site Expenses Pest Control/Termite Insp | 400.00 | 0.00 | 400.00 | 150.00 | 250.00 | 340.80 | | |
| 6550.220 | Building Site Expenses Security Alarm Monitoring | 300.00 | 0.00 | 300.00 | 75.00 | 225.00 | 204.00 | | |
| 6550.255 | Building Site Expenses Stormwater Utility Fee | 150.00 | 0.00 | 150.00 | 50.00 | 100.00 | 140.04 | | |
| 6550.270 | Building Site Expenses Telephone | 5,000.00 | 0.00 | 5,000.00 | 2,000.00 | 3,000.00 | 4,751.28 | Increase based on FY24 actuals. | |
| 6550.280 | Building Site Expenses Tipping Fees | 20.00 | 0.00 | 20.00 | 0.00 | 20.00 | 0.00 | | |
| 6700.250 | Other Maint. & Svcs Internet Service | 1,800.00 | 0.00 | 1,800.00 | 0.00 | 1,800.00 | 3,042.11 | | |
| Account Total: MAINT & SVCS - Maintenance & Services | | \$29,062.00 | \$0.00 | \$29,062.00 | \$3,507.00 | \$25,555.00 | \$26,054.66 | | |
| Location Total: 345 - Berlin Dental Clinic | | \$29,062.00 | \$0.00 | \$29,062.00 | \$3,507.00 | \$25,555.00 | \$26,054.66 | | |
| Location: 700 - School Safety | | | | | | | | | |
| OTHR CHGS - Other Charges | | | | | | | | | |

| 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 |
| 7120.350 | Other Non-Matching Expenses School Safety | 189,755.00 | 0.00 | 189,755.00 | 0.00 | 189,755.00 | 0.00 | | |
| Account Total: OTHR CHGS - Other Charges | | \$189,755.00 | \$0.00 | \$189,755.00 | \$0.00 | \$189,755.00 | \$0.00 | | |
| Location Total: 700 - School Safety | | \$189,755.00 | \$0.00 | \$189,755.00 | \$0.00 | \$189,755.00 | \$0.00 | | |
| Expense Total: 1301 - Health Department | | \$11,995,585.00 | (\$585,834.00) | \$12,581,419.00 | \$279,278.00 | \$11,716,307.00 | \$5,608,132.19 | | |

| | | | | | | | | |
|---------------------------------------|-----------------------|-----------------------|--|-----------------------------------|---------------------------|---------------------|--------------------|--------------------|
| | | Worcester County | | | | | | |
| FY2026 Budget Request by Category | | | | | | | | |
| | 2026 Committee Review | Committee Adjustments | Overall FY26 Committee Variance \$ vs FY25 Adopted | Overall FY26 Committee Variance % | 2026 Department Requested | 2025 Adopted Budget | 2024 Actual Amount | 2023 Actual Amount |
| Department: 1302 Mosquito Control | | | | | | | | |
| PERS SVCS - Personnel Services | \$110,784.20 | \$682.20 | \$11,478.20 | 12% | \$110,102.00 | \$99,306.00 | \$67,665.04 | \$62,078.03 |
| SUPP & MAT - Supplies & Materials | \$3,505.00 | \$0.00 | \$180.00 | 5% | \$3,505.00 | \$3,325.00 | \$2,648.28 | \$3,015.31 |
| MAINT & SVCS - Maintenance & Services | \$31,335.00 | \$0.00 | \$1,585.00 | 5% | \$31,335.00 | \$29,750.00 | \$21,168.73 | \$21,853.36 |
| OTHR CHGS - Other Charges | \$151,540.00 | \$0.00 | \$56,340.00 | 59% | \$151,540.00 | \$95,200.00 | \$91,332.76 | \$59,140.06 |
| CAP EQ - Capital Equipment | \$0.00 | \$0.00 | \$0.00 | 0% | \$0.00 | \$0.00 | \$30,730.94 | \$0.00 |
| Department Total: Mosquito Control | \$297,164.20 | \$682.20 | \$69,583.20 | 31% | \$296,482.00 | \$227,581.00 | \$213,545.75 | \$146,086.76 |

| 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 |
| REVENUES | | | | | | | | | |
| Department: 1302 - Mosquito Control | | | | | | | | | |
| <i>CHG SVC - Charges for Services</i> | | | | | | | | | |
| 5115 | Mosquito Control Charges | 45,000.00 | 0.00 | 45,000.00 | 0.00 | 45,000.00 | 42,201.00 | | |
| <i>Account Total: CHG SVC - Charges for Services</i> | | \$45,000.00 | \$0.00 | \$45,000.00 | \$0.00 | \$45,000.00 | \$42,201.00 | | |
| Revenue Total: 1302 - Mosquito Control | | \$45,000.00 | \$0.00 | \$45,000.00 | \$0.00 | \$45,000.00 | \$42,201.00 | | |

| 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: 1302 - Mosquito Control | | | | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | | | | |
| 6000.100 | Personnel Services Salaries | 79,377.00 | 0.00 | 79,377.00 | 8,769.00 | 70,608.00 | 67,665.04 | | |
| 6000.400 | Personnel Services Overtime Pay | 0.00 | 0.00 | 0.00 | (1,000.00) | 1,000.00 | 0.00 | | |
| 6010.020 | Benefits Contingency | 31.00 | 0.00 | 31.00 | 0.00 | 31.00 | 0.00 | | |
| 6010.025 | Benefits Deferred Comp Match | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 0.00 | | |
| 6010.030 | Benefits Hospitalization Insurance | 8,153.20 | 603.20 | 7,550.00 | 603.20 | 7,550.00 | 0.00 | | 8% increase in health insurance. |
| 6010.050 | Benefits Retirement | 10,541.00 | 0.00 | 10,541.00 | 2,089.00 | 8,452.00 | 0.00 | | |
| 6010.060 | Benefits Social Security Taxes | 6,073.00 | 0.00 | 6,073.00 | 670.00 | 5,403.00 | 0.00 | | |
| 6010.070 | Benefits Unemployment Insurance | 31.00 | 0.00 | 31.00 | 0.00 | 31.00 | 0.00 | | |
| 6010.090 | Benefits Workmans Compensation Ins | 1,640.00 | 79.00 | 1,561.00 | 567.00 | 1,073.00 | 0.00 | | Slight increase due to quote update. |
| 6010.120 | Benefits Long Term Disability | 117.00 | 0.00 | 117.00 | 1.00 | 116.00 | 0.00 | | |
| 6010.130 | Benefits Life Insurance | 133.00 | 0.00 | 133.00 | 2.00 | 131.00 | 0.00 | | |
| 6010.140 | Benefits FSA & PSA Admin and EAP Program | 143.00 | 0.00 | 143.00 | 1.00 | 142.00 | 0.00 | | |
| 6010.150 | Benefits Retirement Administration Fee | 150.00 | 0.00 | 150.00 | 2.00 | 148.00 | 0.00 | | |
| 6010.900 | Benefits OPEB contribution | 3,395.00 | 0.00 | 3,395.00 | (226.00) | 3,621.00 | 0.00 | | |
| <i>Account Total: PERS SVCS - Personnel Services</i> | | \$110,784.20 | \$682.20 | \$110,102.00 | \$11,478.20 | \$99,306.00 | \$67,665.04 | | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | | |
| 6100.080 | Administrative Expense Copier Supplies | 100.00 | 0.00 | 100.00 | 0.00 | 100.00 | 0.00 | | |
| 6100.100 | Administrative Expense Dues, Licenses & Subscriptions | 100.00 | 0.00 | 100.00 | 0.00 | 100.00 | 0.00 | | |
| 6100.190 | Administrative Expense Office Supplies | 300.00 | 0.00 | 300.00 | 0.00 | 300.00 | 259.20 | | |
| 6110.245 | Supplies & Equipment Mobile Phones | 525.00 | 0.00 | 525.00 | 0.00 | 525.00 | 509.03 | | |
| 6110.280 | Supplies & Equipment Office Furniture | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 159.00 | | |
| 6110.340 | Supplies & Equipment Safety Program Equipment | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 890.68 | | |
| 6110.420 | Supplies & Equipment Tools & Supplies | 500.00 | 0.00 | 500.00 | 0.00 | 500.00 | 12.33 | | |
| 6130.010 | Equipment Maintenance Copier Lease | 480.00 | 0.00 | 480.00 | 180.00 | 300.00 | 318.87 | | |
| 6150.050 | Uniforms & Personal Equipment Uniforms | 500.00 | 0.00 | 500.00 | 0.00 | 500.00 | 499.17 | | |
| <i>Account Total: SUPP & MAT - Supplies & Materials</i> | | \$3,505.00 | \$0.00 | \$3,505.00 | \$180.00 | \$3,325.00 | \$2,648.28 | | |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | | |
| 6540.020 | Vehicle Operating Expenses Fuel - WC Fleet | 12,500.00 | 0.00 | 12,500.00 | 0.00 | 12,500.00 | 9,686.40 | | |
| 6540.030 | Vehicle Operating Expenses Vehicle Maintenance | 4,500.00 | 0.00 | 4,500.00 | 500.00 | 4,000.00 | 3,554.62 | | |
| 6540.045 | Vehicle Operating Expenses Vehicle Repairs Outside | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 1,261.00 | | |

| 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 |
| 6540.060 | Vehicle Operating Expenses Vehicle Equipment | 1,440.00 | 0.00 | 1,440.00 | 1,440.00 | 0.00 | 0.00 | This is a new account for vehicle tracking services of our spray trucks to ensure their locations. | |
| 6550.050 | Building Site Expenses Custodial Supplies | 300.00 | 0.00 | 300.00 | 100.00 | 200.00 | 268.83 | | |
| 6550.060 | Building Site Expenses Electricity | 3,500.00 | 0.00 | 3,500.00 | 0.00 | 3,500.00 | 2,672.36 | | |
| 6550.080 | Building Site Expenses Fire Alarm Testing | 325.00 | 0.00 | 325.00 | 0.00 | 325.00 | 0.00 | | |
| 6550.081 | Building Site Expenses Fire Extinguishers | 150.00 | 0.00 | 150.00 | 0.00 | 150.00 | 35.00 | | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 5,500.00 | 0.00 | 5,500.00 | 0.00 | 5,500.00 | 3,127.93 | | |
| 6550.220 | Building Site Expenses Security Alarm Monitoring | 1,020.00 | 0.00 | 1,020.00 | 45.00 | 975.00 | 0.00 | | |
| 6550.270 | Building Site Expenses Telephone | 0.00 | 0.00 | 0.00 | (500.00) | 500.00 | 500.59 | | |
| 6550.280 | Building Site Expenses Tipping Fees | 100.00 | 0.00 | 100.00 | 0.00 | 100.00 | 62.00 | | |
| Account Total: MAINT & SVCS - Maintenance & Services | | \$31,335.00 | \$0.00 | \$31,335.00 | \$1,585.00 | \$29,750.00 | \$21,168.73 | | |
| OTHR CHGS - Other Charges | | | | | | | | | |
| 7000.040 | Travel, Training & Expense Continuing Education/Certificati | 500.00 | 0.00 | 500.00 | 300.00 | 200.00 | 75.00 | | |
| 7120.030 | Other Non-Matching Expenses Appropriation for Mosquito Cont. | 151,040.00 | 0.00 | 151,040.00 | 56,040.00 | 95,000.00 | 91,257.76 | Increased for inflationary State of Maryland fees & charges. This accounts for ground spraying for adulticide, Larvicide surveillance, testing & air spray for disease suppression. | |
| Account Total: OTHR CHGS - Other Charges | | \$151,540.00 | \$0.00 | \$151,540.00 | \$56,340.00 | \$95,200.00 | \$91,332.76 | | |
| CAP EQ - Capital Equipment | | | | | | | | | |
| 9010.010 | Capital Equipment New Vehicles | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 30,730.94 | | |
| Account Total: CAP EQ - Capital Equipment | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$30,730.94 | | |
| Expense Total: 1302 - Mosquito Control | | \$297,164.20 | \$682.20 | \$296,482.00 | \$69,583.20 | \$227,581.00 | \$213,545.75 | | |

| | | | | | | | | |
|---------------------------------------|-----------------------|-----------------------|--|----------------------------------|---------------------------|---------------------|--------------------|--------------------|
| | | 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: 1401 Commission on Aging | | | | | | | | |
| Location: 200 Administration | | | | | | | | |
| SUPP & MAT - Supplies & Materials | 138,635.00 | (39,365.00) | (36,340.00) | -21% | 178,000.00 | 174,975.00 | 189,589.00 | 176,302.00 |
| MAINT & SVCS - Maintenance & Services | 203,700.00 | 0.00 | 8,100.00 | 4% | 203,700.00 | 195,600.00 | 189,430.15 | 200,614.24 |
| OTHR CHGS - Other Charges | 1,571,758.00 | (9,779.00) | 166,028.00 | 12% | 1,581,537.00 | 1,405,730.00 | 1,272,900.00 | 1,150,000.00 |
| CAP EQ - Capital Equipment | 104,600.00 | 0.00 | 104,600.00 | | 104,600.00 | 0.00 | 0.00 | 0.00 |
| Department Total: Commission on Aging | 2,018,693.00 | (49,144.00) | 242,388.00 | 14% | 2,067,837.00 | 1,776,305.00 | 1,651,919.15 | 1,526,916.24 |

| 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 |
| REVENUES | | | | | | | | | |
| Department: 1401 - Commission on Aging | | | | | | | | | |
| Location: 200 - Administration | | | | | | | | | |
| <i>INTGOV ST - Intergovernmental - State Revenues</i> | | | | | | | | | |
| 5688 | MD Dept of Aging Grant | 5,635.00 | (39,365.00) | 45,000.00 | (40,365.00) | 46,000.00 | 60,814.00 | Decrease in SCOF Grant funding | Updated estimated grant from state is a decrease in funding per COA. |
| 5690 | SSTAP Grant | 131,000.00 | 0.00 | 131,000.00 | 4,025.00 | 126,975.00 | 126,975.00 | Increase in SSTAP funding | |
| <i>Account Total: INTGOV ST - Intergovernmental - State Revenues</i> | | \$136,635.00 | (\$39,365.00) | \$176,000.00 | (\$36,340.00) | \$172,975.00 | \$187,789.00 | | |
| Location Total: 200 - Administration | | \$136,635.00 | (\$39,365.00) | \$176,000.00 | (\$36,340.00) | \$172,975.00 | \$187,789.00 | | |
| Revenue Total: 1401 - Commission on Aging | | \$136,635.00 | (\$39,365.00) | \$176,000.00 | (\$36,340.00) | \$172,975.00 | \$187,789.00 | | |

| 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: 1401 - Commission on Aging | | | | | | | | | |
| Location: 200 - Administration | | | | | | | | | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | | |
| 6110.295 | Supplies & Equipment Program Supplies and Equipment | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 1,800.00 | | |
| 6160.065 | Grant Programs Md Dept of Aging | 5,635.00 | (39,365.00) | 45,000.00 | (40,365.00) | 46,000.00 | 60,814.00 | Decrease in SCOF Grant funding | Updated estimated decrease in state grant funding per COA. |
| 6160.142 | Grant Programs SSTAP | 131,000.00 | 0.00 | 131,000.00 | 4,025.00 | 126,975.00 | 126,975.00 | Increase in SSTAP Grant funding | |
| <i>Account Total: SUPP & MAT - Supplies & Materials</i> | | \$138,635.00 | (\$39,365.00) | \$178,000.00 | (\$36,340.00) | \$174,975.00 | \$189,589.00 | | |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | | |
| 6540.020 | Vehicle Operating Expenses Fuel - WC Fleet | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,600.00 | | |
| 6540.030 | Vehicle Operating Expenses Vehicle Maintenance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,800.00 | | |
| 6550.140 | Building Site Expenses Internet Access | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 400.00 | | |
| <i>Account Total: MAINT & SVCS - Maintenance & Services</i> | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$5,800.00 | | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | | |
| 7000.070 | Travel, Training & Expense Expense Allowance | 7,300.00 | 0.00 | 7,300.00 | 300.00 | 7,000.00 | 7,000.00 | | |
| 7140.010 | Commission on Aging Appropriatio Aging Audit | 8,800.00 | 0.00 | 8,800.00 | 400.00 | 8,400.00 | 1,000.00 | | |
| 7140.020 | Commission on Aging Appropriatio Aging Insurance | 4,800.00 | 0.00 | 4,800.00 | 200.00 | 4,600.00 | 0.00 | | |
| 7140.040 | Commission on Aging Appropriatio County Share Salaries & Fringe | 405,200.00 | 0.00 | 405,200.00 | (5,600.00) | 410,800.00 | 410,800.00 | Reduction in salary due to retirements | |
| 7170.010 | Benefits & Insurance Allowance for COLA | 218,726.00 | (9,779.00) | 228,505.00 | 138,896.00 | 79,830.00 | 0.00 | Step increase, 12% insurance increase, and COLA | |
| <i>Account Total: OTHR CHGS - Other Charges</i> | | \$644,826.00 | (\$9,779.00) | \$654,605.00 | \$134,196.00 | \$510,630.00 | \$418,800.00 | | |
| Location Total: 200 - Administration | | \$783,461.00 | (\$49,144.00) | \$832,605.00 | \$97,856.00 | \$685,605.00 | \$614,189.00 | | |
| Location: 300 - Snow Hill Branch | | | | | | | | | |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | | |
| 6550.030 | Building Site Expenses Carpet/VCT Cleaning | 7,000.00 | 0.00 | 7,000.00 | 0.00 | 7,000.00 | 0.00 | | |
| 6550.040 | Building Site Expenses Cleaning Contract | 22,700.00 | 0.00 | 22,700.00 | 900.00 | 21,800.00 | 21,336.42 | | |
| 6550.050 | Building Site Expenses Custodial Supplies | 2,100.00 | 0.00 | 2,100.00 | 100.00 | 2,000.00 | 2,680.31 | | |
| 6550.060 | Building Site Expenses Electricity | 25,700.00 | 0.00 | 25,700.00 | 900.00 | 24,800.00 | 24,000.00 | | |
| 6550.080 | Building Site Expenses Fire Alarm Testing | 400.00 | 0.00 | 400.00 | 0.00 | 400.00 | 376.67 | | |
| 6550.081 | Building Site Expenses Fire Extinguishers | 200.00 | 0.00 | 200.00 | 0.00 | 200.00 | 306.00 | | |

| 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 |
| 6550.085 | Building Site Expenses Generator Fuel Oil | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,891.51 | | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 8,300.00 | 0.00 | 8,300.00 | 300.00 | 8,000.00 | 8,602.92 | | |
| 6550.100 | Building Site Expenses Generator Services & Repairs | 600.00 | 0.00 | 600.00 | 0.00 | 600.00 | 450.00 | | |
| 6550.120 | Building Site Expenses Heating Propane | 20,800.00 | 0.00 | 20,800.00 | 800.00 | 20,000.00 | 20,000.00 | | |
| 6550.140 | Building Site Expenses Internet Access | 3,400.00 | 0.00 | 3,400.00 | 0.00 | 3,400.00 | 1,200.00 | | |
| 6550.180 | Building Site Expenses Pest Control/Termite Insp | 200.00 | 0.00 | 200.00 | 0.00 | 200.00 | 340.80 | | |
| 6550.220 | Building Site Expenses Security Alarm Monitoring | 200.00 | 0.00 | 200.00 | 0.00 | 200.00 | 408.00 | | |
| 6550.250 | Building Site Expenses Sprinkler Testing | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 2,070.00 | | |
| 6550.270 | Building Site Expenses Telephone | 3,500.00 | 0.00 | 3,500.00 | 100.00 | 3,400.00 | 1,200.00 | | |
| 6550.280 | Building Site Expenses Tipping Fees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 20.00 | | |
| 6550.300 | Building Site Expenses Trash Removal | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 1,020.00 | | |
| 6550.310 | Building Site Expenses Water & Sewer | 3,700.00 | 0.00 | 3,700.00 | 100.00 | 3,600.00 | 3,000.00 | | |
| Account Total: MAINT & SVCS - Maintenance & Services | | \$101,800.00 | \$0.00 | \$101,800.00 | \$3,200.00 | \$98,600.00 | \$88,902.63 | | |
| OTHR CHGS - Other Charges | | | | | | | | | |
| 7140.010 | Commission on Aging Appropriatio Aging Audit | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 600.00 | | |
| 7140.020 | Commission on Aging Appropriatio Aging Insurance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | | |
| 7140.035 | Commission on Aging Appropriatio County Shr Kitchen Salary & Frng | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 22,100.00 | | |
| 7140.040 | Commission on Aging Appropriatio County Share Salaries & Fringe | 74,600.00 | 0.00 | 74,600.00 | (22,300.00) | 96,900.00 | 96,900.00 | Reduction in salary due to a retirement | |
| Account Total: OTHR CHGS - Other Charges | | \$74,600.00 | \$0.00 | \$74,600.00 | (\$22,300.00) | \$96,900.00 | \$120,600.00 | | |
| Location Total: 300 - Snow Hill Branch | | \$176,400.00 | \$0.00 | \$176,400.00 | (\$19,100.00) | \$195,500.00 | \$209,502.63 | | |
| Location: 310 - Pocomoke Branch | | | | | | | | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | |
| 6550.030 | Building Site Expenses Carpet/VCT Cleaning | 3,000.00 | 0.00 | 3,000.00 | 0.00 | 3,000.00 | 0.00 | | |
| 6550.040 | Building Site Expenses Cleaning Contract | 3,800.00 | 0.00 | 3,800.00 | 200.00 | 3,600.00 | 3,680.30 | | |
| 6550.050 | Building Site Expenses Custodial Supplies | 200.00 | 0.00 | 200.00 | 0.00 | 200.00 | 873.33 | | |
| 6550.080 | Building Site Expenses Fire Alarm Testing | 200.00 | 0.00 | 200.00 | 0.00 | 200.00 | 175.84 | | |
| 6550.081 | Building Site Expenses Fire Extinguishers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12.25 | | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 3,100.00 | 0.00 | 3,100.00 | 100.00 | 3,000.00 | 1,530.19 | | |

| 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 |
| 6550.110 | Building Site Expenses Heating Fuel Oil | 4,800.00 | 0.00 | 4,800.00 | 400.00 | 4,400.00 | 6,642.86 | | |
| 6550.124 | Building Site Expenses HVAC Loop Water Treatment | 200.00 | 0.00 | 200.00 | 0.00 | 200.00 | 260.96 | | |
| 6550.140 | Building Site Expenses Internet Access | 1,800.00 | 0.00 | 1,800.00 | 0.00 | 1,800.00 | 1,200.00 | | |
| 6550.180 | Building Site Expenses Pest Control/Termite Insp | 200.00 | 0.00 | 200.00 | 0.00 | 200.00 | 920.40 | | |
| 6550.220 | Building Site Expenses Security Alarm Monitoring | 200.00 | 0.00 | 200.00 | 0.00 | 200.00 | 204.00 | | |
| 6550.270 | Building Site Expenses Telephone | 800.00 | 0.00 | 800.00 | 0.00 | 800.00 | 600.00 | | |
| 6550.310 | Building Site Expenses Water & Sewer | 800.00 | 0.00 | 800.00 | 0.00 | 800.00 | 4,367.98 | | |
| <i>Account Total: MAINT & SVCS - Maintenance & Services</i> | | \$19,100.00 | \$0.00 | \$19,100.00 | \$700.00 | \$18,400.00 | \$20,468.11 | | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | | |
| 7140.010 | Commission on Aging Appropriatio Aging Audit | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 600.00 | | |
| 7140.020 | Commission on Aging Appropriatio Aging Insurance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 600.00 | | |
| 7140.040 | Commission on Aging Appropriatio County Share Salaries & Fringe | 78,600.00 | 0.00 | 78,600.00 | (5,700.00) | 84,300.00 | 84,300.00 | Reduction in salary due to a retirement | |
| <i>Account Total: OTHR CHGS - Other Charges</i> | | \$78,600.00 | \$0.00 | \$78,600.00 | (\$5,700.00) | \$84,300.00 | \$85,500.00 | | |
| Location Total: 310 - Pocomoke Branch | | \$97,700.00 | \$0.00 | \$97,700.00 | (\$5,000.00) | \$102,700.00 | \$105,968.11 | | |
| Location: 320 - Berlin Branch | | | | | | | | | |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | | |
| 6550.030 | Building Site Expenses Carpet/VCT Cleaning | 2,400.00 | 0.00 | 2,400.00 | 0.00 | 2,400.00 | 1,540.00 | | |
| 6550.040 | Building Site Expenses Cleaning Contract | 4,500.00 | 0.00 | 4,500.00 | 200.00 | 4,300.00 | 4,289.48 | | |
| 6550.050 | Building Site Expenses Custodial Supplies | 600.00 | 0.00 | 600.00 | 0.00 | 600.00 | 939.10 | | |
| 6550.060 | Building Site Expenses Electricity | 9,200.00 | 0.00 | 9,200.00 | 400.00 | 8,800.00 | 8,000.00 | | |
| 6550.080 | Building Site Expenses Fire Alarm Testing | 400.00 | 0.00 | 400.00 | 0.00 | 400.00 | 351.67 | | |
| 6550.081 | Building Site Expenses Fire Extinguishers | 200.00 | 0.00 | 200.00 | 0.00 | 200.00 | 267.50 | | |
| 6550.085 | Building Site Expenses Generator Fuel Oil | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 460.43 | | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 1,300.00 | 0.00 | 1,300.00 | 100.00 | 1,200.00 | 1,087.98 | | |
| 6550.100 | Building Site Expenses Generator Services & Repairs | 600.00 | 0.00 | 600.00 | 0.00 | 600.00 | 1,783.28 | | |
| 6550.120 | Building Site Expenses Heating Propane | 2,300.00 | 0.00 | 2,300.00 | 100.00 | 2,200.00 | 2,000.00 | | |
| 6550.140 | Building Site Expenses Internet Access | 1,800.00 | 0.00 | 1,800.00 | 0.00 | 1,800.00 | 1,200.00 | | |
| 6550.180 | Building Site Expenses Pest Control/Termite Insp | 200.00 | 0.00 | 200.00 | 0.00 | 200.00 | 340.80 | | |

| 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 |
| 6550.220 | Building Site Expenses Security Alarm Monitoring | 600.00 | 0.00 | 600.00 | 0.00 | 600.00 | 564.00 | | |
| 6550.270 | Building Site Expenses Telephone | 1,200.00 | 0.00 | 1,200.00 | 0.00 | 1,200.00 | 1,581.60 | | |
| 6550.300 | Building Site Expenses Trash Removal | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 968.00 | | |
| 6550.310 | Building Site Expenses Water & Sewer | 1,700.00 | 0.00 | 1,700.00 | 100.00 | 1,600.00 | 2,069.72 | | |
| Account Total: MAINT & SVCS - Maintenance & Services | | \$28,000.00 | \$0.00 | \$28,000.00 | \$900.00 | \$27,100.00 | \$27,443.56 | | |
| OTHR CHGS - Other Charges | | | | | | | | | |
| 7140.010 | Commission on Aging Appropriatio Aging Audit | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 600.00 | | |
| 7140.020 | Commission on Aging Appropriatio Aging Insurance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 600.00 | | |
| 7140.040 | Commission on Aging Appropriatio County Share Salaries & Fringe | 78,200.00 | 0.00 | 78,200.00 | (6,100.00) | 84,300.00 | 84,300.00 | Reduction in salary due to a retirement | |
| Account Total: OTHR CHGS - Other Charges | | \$78,200.00 | \$0.00 | \$78,200.00 | (\$6,100.00) | \$84,300.00 | \$85,500.00 | | |
| Location Total: 320 - Berlin Branch | | \$106,200.00 | \$0.00 | \$106,200.00 | (\$5,200.00) | \$111,400.00 | \$112,943.56 | | |
| Location: 330 - Ocean City Branch | | | | | | | | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | |
| 6550.030 | Building Site Expenses Carpet/VCT Cleaning | 3,000.00 | 0.00 | 3,000.00 | 0.00 | 3,000.00 | 2,310.00 | | |
| 6550.040 | Building Site Expenses Cleaning Contract | 6,800.00 | 0.00 | 6,800.00 | 600.00 | 6,200.00 | 6,417.57 | | |
| 6550.050 | Building Site Expenses Custodial Supplies | 900.00 | 0.00 | 900.00 | 100.00 | 800.00 | 1,197.36 | | |
| 6550.060 | Building Site Expenses Electricity | 7,200.00 | 0.00 | 7,200.00 | 400.00 | 6,800.00 | 6,000.00 | | |
| 6550.080 | Building Site Expenses Fire Alarm Testing | 400.00 | 0.00 | 400.00 | 0.00 | 400.00 | 351.67 | | |
| 6550.081 | Building Site Expenses Fire Extinguishers | 200.00 | 0.00 | 200.00 | 0.00 | 200.00 | 17.50 | | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 6,200.00 | 0.00 | 6,200.00 | 200.00 | 6,000.00 | 6,930.65 | | |
| 6550.120 | Building Site Expenses Heating Propane | 13,000.00 | 0.00 | 13,000.00 | 500.00 | 12,500.00 | 14,000.00 | | |
| 6550.124 | Building Site Expenses HVAC Loop Water Treatment | 600.00 | 0.00 | 600.00 | 0.00 | 600.00 | 521.96 | | |
| 6550.140 | Building Site Expenses Internet Access | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 1,200.00 | | |
| 6550.180 | Building Site Expenses Pest Control/Termite Insp | 200.00 | 0.00 | 200.00 | 0.00 | 200.00 | 616.80 | | |
| 6550.220 | Building Site Expenses Security Alarm Monitoring | 400.00 | 0.00 | 400.00 | 0.00 | 400.00 | 408.00 | | |
| 6550.250 | Building Site Expenses Sprinkler Testing | 800.00 | 0.00 | 800.00 | 0.00 | 800.00 | 839.34 | | |
| 6550.270 | Building Site Expenses Telephone | 1,800.00 | 0.00 | 1,800.00 | 0.00 | 1,800.00 | 1,200.00 | | |
| 6550.280 | Building Site Expenses Tipping Fees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5.00 | | |
| 6550.310 | Building Site Expenses Water & Sewer | 2,500.00 | 0.00 | 2,500.00 | 100.00 | 2,400.00 | 2,400.00 | | |
| Account Total: MAINT & SVCS - Maintenance & Services | | \$46,000.00 | \$0.00 | \$46,000.00 | \$1,900.00 | \$44,100.00 | \$44,415.85 | | |

| 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 |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | | |
| 7140.010 | Commission on Aging Appropriatio Aging Audit | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 600.00 | | |
| 7140.020 | Commission on Aging Appropriatio Aging Insurance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 600.00 | | |
| 7140.040 | Commission on Aging Appropriatio County Share Salaries & Fringe | 78,200.00 | 0.00 | 78,200.00 | (6,100.00) | 84,300.00 | 84,300.00 | Reduction in salary due to a retirement | |
| <i>Account Total: OTHR CHGS - Other Charges</i> | | \$78,200.00 | \$0.00 | \$78,200.00 | (\$6,100.00) | \$84,300.00 | \$85,500.00 | | |
| Location Total: 330 - Ocean City Branch | | \$124,200.00 | \$0.00 | \$124,200.00 | (\$4,200.00) | \$128,400.00 | \$129,915.85 | | |
| Location: 340 - Worcester Adult Medical Day Svcs | | | | | | | | | |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | | |
| 6550.140 | Building Site Expenses Internet Access | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 400.00 | | |
| 6550.270 | Building Site Expenses Telephone | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 600.00 | | |
| <i>Account Total: MAINT & SVCS - Maintenance & Services</i> | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,000.00 | | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | | |
| 7140.010 | Commission on Aging Appropriatio Aging Audit | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,800.00 | | |
| 7140.020 | Commission on Aging Appropriatio Aging Insurance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | | |
| 7140.040 | Commission on Aging Appropriatio County Share Salaries & Fringe | 213,432.00 | 0.00 | 213,432.00 | 42,732.00 | 170,700.00 | 170,700.00 | Requesting partial funding of 2 PT transportation aides | |
| 7140.090 | Commission on Aging Appropriatio Senior Ride Service | 21,800.00 | 0.00 | 21,800.00 | 800.00 | 21,000.00 | 20,000.00 | | |
| <i>Account Total: OTHR CHGS - Other Charges</i> | | \$235,232.00 | \$0.00 | \$235,232.00 | \$43,532.00 | \$191,700.00 | \$194,500.00 | | |
| Location Total: 340 - Worcester Adult Medical Day Svcs | | \$235,232.00 | \$0.00 | \$235,232.00 | \$43,532.00 | \$191,700.00 | \$195,500.00 | | |
| Location: 350 - Direct Services - MAP | | | | | | | | | |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | | |
| 6540.020 | Vehicle Operating Expenses Fuel - WC Fleet | 5,000.00 | 0.00 | 5,000.00 | 600.00 | 4,400.00 | 0.00 | | |
| 6540.030 | Vehicle Operating Expenses Vehicle Maintenance | 3,800.00 | 0.00 | 3,800.00 | 800.00 | 3,000.00 | 0.00 | | |
| 6550.140 | Building Site Expenses Internet Access | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 400.00 | | |
| 6550.270 | Building Site Expenses Telephone | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | | |
| <i>Account Total: MAINT & SVCS - Maintenance & Services</i> | | \$8,800.00 | \$0.00 | \$8,800.00 | \$1,400.00 | \$7,400.00 | \$1,400.00 | | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | | |
| 7140.010 | Commission on Aging Appropriatio Aging Audit | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,800.00 | | |
| 7140.020 | Commission on Aging Appropriatio Aging Insurance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 600.00 | | |
| 7140.030 | Commission on Aging Appropriatio Aging Programs | 13,600.00 | 0.00 | 13,600.00 | 800.00 | 12,800.00 | 12,000.00 | | |
| 7140.035 | Commission on Aging Appropriatio County Shr Kitchen Salary & Frng | 30,100.00 | 0.00 | 30,100.00 | 8,000.00 | 22,100.00 | 0.00 | Reallocation of salary expenses due to retirements | |

| 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 |
| 7140.040 | Commission on Aging Appropriatio County Share Salaries & Fringe | 30,100.00 | 0.00 | 30,100.00 | (400.00) | 30,500.00 | 30,500.00 | | |
| 7140.045 | Commission on Aging Appropriatio Comm For Life Salaries & Fringe | 64,500.00 | 0.00 | 64,500.00 | (800.00) | 65,300.00 | 65,300.00 | | |
| 7140.055 | Commission on Aging Appropriatio Co. Shr. MealOnWheel Salary & Fr | 77,500.00 | 0.00 | 77,500.00 | 11,100.00 | 66,400.00 | 66,400.00 | Reallocation of salary expenses due to retirements | |
| 7140.070 | Commission on Aging Appropriatio Senior Meals | 7,600.00 | 0.00 | 7,600.00 | 800.00 | 6,800.00 | 6,000.00 | | |
| 7140.080 | Commission on Aging Appropriatio Senior Ride Salary & Fringe | 115,500.00 | 0.00 | 115,500.00 | 8,600.00 | 106,900.00 | 57,900.00 | Reallocating salary expenses due to retirements | |
| 7140.090 | Commission on Aging Appropriatio Senior Ride Service | 43,200.00 | 0.00 | 43,200.00 | 400.00 | 42,800.00 | 42,000.00 | | |
| Account Total: OTHR CHGS - Other Charges | | \$382,100.00 | \$0.00 | \$382,100.00 | \$28,500.00 | \$353,600.00 | \$282,500.00 | | |
| CAP EQ - Capital Equipment | | | | | | | | | |
| 9010.010 | Capital Equipment New Vehicles | 104,600.00 | 0.00 | 104,600.00 | 104,600.00 | 0.00 | 0.00 | Local share for fleet replacement of 2 buses and 1 van | |
| Account Total: CAP EQ - Capital Equipment | | \$104,600.00 | \$0.00 | \$104,600.00 | \$104,600.00 | \$0.00 | \$0.00 | | |
| Location Total: 350 - Direct Services - MAP | | \$495,500.00 | \$0.00 | \$495,500.00 | \$134,500.00 | \$361,000.00 | \$283,900.00 | | |
| Expense Total: 1401 - Commission on Aging | | \$2,018,693.00 | (\$49,144.00) | \$2,067,837.00 | \$242,388.00 | \$1,776,305.00 | \$1,651,919.15 | | |

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: 1402 Other Social Services | | | | | | | | |
| PERS SVCS - Personnel Services | \$0.00 | \$0.00 | \$0.00 | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SUPP & MAT - Supplies & Materials | \$0.00 | \$0.00 | \$0.00 | 0% | \$0.00 | \$0.00 | \$0.00 | \$105,621.74 |
| OTHR CHGS - Other Charges | \$967,940.00 | \$0.00 | \$331,313.00 | 52% | \$967,940.00 | \$636,627.00 | \$528,397.00 | \$726,660.89 |
| Department Total: Other Social Services | \$967,940.00 | \$0.00 | \$331,313.00 | 52% | \$967,940.00 | \$636,627.00 | \$528,397.00 | \$832,282.63 |

| 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: 1402 - Other Social Services | | | | | | | | | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | | |
| 7100.010 | County Grants Atlantic General Hospital | 110,000.00 | 0.00 | 110,000.00 | (5,259.00) | 115,259.00 | 0.00 | Funds to establish a new primary care office in snow hill | |
| 7100.017 | County Grants Big Brothers/Big Sisters | 7,500.00 | 0.00 | 7,500.00 | 6,500.00 | 1,000.00 | 1,000.00 | Need funds to carry out program goals | |
| 7100.020 | County Grants BRAVE Program | 3,500.00 | 0.00 | 3,500.00 | 0.00 | 3,500.00 | 3,500.00 | | |
| 7100.022 | County Grants Coastal Hospice at the Ocean | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 10,000.00 | 10,000.00 | | |
| 7100.023 | County Grants The Cricket Center | 50,000.00 | 0.00 | 50,000.00 | 15,000.00 | 35,000.00 | 25,000.00 | Funding for executive director and family advocate positions | |
| 7100.030 | County Grants Development Center | 219,497.00 | 0.00 | 219,497.00 | 0.00 | 219,497.00 | 219,497.00 | | |
| 7100.035 | County Grants Diakonia | 100,000.00 | 0.00 | 100,000.00 | 50,000.00 | 50,000.00 | 50,000.00 | Additional funding requested for new supportive living facility for homeless. | |
| 7100.040 | County Grants Drug & Alcohol Council | 9,000.00 | 0.00 | 9,000.00 | 0.00 | 9,000.00 | 7,029.00 | | |
| 7100.076 | County Grants Worcester County Humane Society | 15,000.00 | 0.00 | 15,000.00 | 15,000.00 | 0.00 | 0.00 | Funds requested to provide spay and neuter services to cats and dogs of low income residents | |
| 7100.077 | County Grants Jesse Klump Memorial Fund, Inc. | 5,000.00 | 0.00 | 5,000.00 | 4,000.00 | 1,000.00 | 1,000.00 | Additional funding requested for QPR training | |
| 7100.085 | County Grants Life Crisis Center | 72,000.00 | 0.00 | 72,000.00 | 63,500.00 | 8,500.00 | 8,500.00 | The grant will fund the program director's salary, outreach in Worcester County, volunteer recruitment, and operational costs. | |
| 7100.100 | County Grants Maryland Food Bank | 12,000.00 | 0.00 | 12,000.00 | 2,000.00 | 10,000.00 | 10,000.00 | Expected increase in costs | |
| 7100.120 | County Grants Oasis Ministries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,000.00 | | |
| 7100.160 | County Grants Samaritan Shelter | 40,000.00 | 0.00 | 40,000.00 | 20,000.00 | 20,000.00 | 20,000.00 | Increased funding request due to the loss of the EFSP grant. | |
| 7100.175 | County Grants Social Services Pharmacy Grant | 40,000.00 | 0.00 | 40,000.00 | 25,000.00 | 15,000.00 | 15,000.00 | Funds needed to assist with emergencies, housing loss, and provide essential services. | |
| 7100.197 | County Grants Tri Community Mediation | 65,000.00 | 0.00 | 65,000.00 | 65,000.00 | 0.00 | 0.00 | New Applicant | |
| 7100.202 | County Grants Worcester County 4-H & FFA Fair | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,000.00 | | |
| 7100.210 | County Grants Worcester County GOLD | 15,000.00 | 0.00 | 15,000.00 | 0.00 | 15,000.00 | 15,000.00 | | |
| 7100.220 | County Grants Youth & Family Counseling | 95,000.00 | 0.00 | 95,000.00 | 0.00 | 95,000.00 | 95,000.00 | | |

| 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 |
| 7100.230 | County Grants New Non-Profit Requests | 70,572.00 | 0.00 | 70,572.00 | 70,572.00 | 0.00 | 0.00 | New Applicants | Organization requests: Beach to Bay Heritage Area, Joshua M Freeman Foundation, MD Crime Victims Resource Center, Rotary Club of Ocean City, and We Heart Berlin |
| 7130.005 | Matching Appropriation DHMH Dev. Center Mandated Share | 28,871.00 | 0.00 | 28,871.00 | 0.00 | 28,871.00 | 28,871.00 | | |
| Account Total: OTHR CHGS - Other Charges | | \$967,940.00 | \$0.00 | \$967,940.00 | \$331,313.00 | \$636,627.00 | \$528,397.00 | | |
| Expense Total: 1402 - Other Social Services | | \$967,940.00 | \$0.00 | \$967,940.00 | \$331,313.00 | \$636,627.00 | \$528,397.00 | | |

| | | | | | | | | |
|---|-----------------------|-----------------------|--|----------------------------------|---------------------------|---------------------|--------------------|--------------------|
| | | 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: 1502 WOR-WIC Community College | | | | | | | | |
| OTHR CHGS - Other Charges | \$2,707,168.00 | \$0.00 | \$89,168.00 | 3% | \$2,707,168.00 | \$2,618,000.00 | \$2,530,242.00 | \$2,530,242.00 |
| Department Total: WOR-WIC Community College | \$2,707,168.00 | \$0.00 | \$89,168.00 | 3% | \$2,707,168.00 | \$2,618,000.00 | \$2,530,242.00 | \$2,530,242.00 |

| 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: 1502 - WOR-WIC Community College | | | | | | | | | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | | |
| 7120.040 | Other Non-Matching Expenses Appropriation for Wor-Wic | 2,707,168.00 | 0.00 | 2,707,168.00 | 89,168.00 | 2,618,000.00 | 2,530,242.00 | Requested increase from Wor-Wic for FY26. Worcester Local Share is 27.29% | |
| <i>Account Total: OTHR CHGS - Other Charges</i> | | \$2,707,168.00 | \$0.00 | \$2,707,168.00 | \$89,168.00 | \$2,618,000.00 | \$2,530,242.00 | | |
| Expense Total: 1502 - WOR-WIC Community College | | \$2,707,168.00 | \$0.00 | \$2,707,168.00 | \$89,168.00 | \$2,618,000.00 | \$2,530,242.00 | | |

| | | | | | | | | |
|--------------------------------------|-----------------------|-----------------------|--|----------------------------------|---------------------------|---------------------|--------------------|--------------------|
| | | 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: 1505 Board of Education | | | | | | | | |
| Location: 200 Administration | | | | | | | | |
| OTHR CHGS - Other Charges | \$125,982,998.00 | \$ (199,688.00) | \$10,928,597.00 | 9% | \$126,182,686.00 | \$115,054,401.00 | \$100,802,379.34 | \$101,007,365.53 |
| Department Total: Board of Education | \$125,982,998.00 | \$ (199,688.00) | \$10,928,597.00 | 9% | \$126,182,686.00 | \$115,054,401.00 | \$100,802,379.34 | \$101,007,365.53 |

| 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: 1505 - Board of Education | | | | | | | | | |
| Location: 200 - Administration | | | | | | | | | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | | |
| 7120.010 | Other Non-Matching Expenses Appropriation for Board of Educ. | 114,738,633.00 | (872,000.00) | 115,610,633.00 | 9,344,941.00 | 105,393,692.00 | 99,706,640.00 | | Decrease \$200,000 for Donnie Williams Grant and moved teacher pension to account#7120.340. |
| 7120.092 | Other Non-Matching Expenses Non-Recurring Board of Ed | 42,098.00 | 0.00 | 42,098.00 | 42,098.00 | 0.00 | 0.00 | | |
| 7120.300 | Other Non-Matching Expenses Board of Ed Employee Retirement | 929,955.00 | 0.00 | 929,955.00 | 111,233.00 | 818,722.00 | 727,006.00 | | |
| 7120.310 | Other Non-Matching Expenses Board of Ed School Building Impr | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100,000.00 | | |
| 7120.330 | Other Non-Matching Expenses Board of Ed Technology | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 200,000.00 | | |
| 7120.332 | Other Non-Matching Expenses Board of Ed Restricted Programs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 68,733.34 | | |
| 7120.340 | Other Non-Matching Expenses Teacher Pension Shift | 672,312.00 | 672,312.00 | 0.00 | 672,312.00 | 0.00 | 0.00 | | Shift of Teacher Pension from State to County. |
| 7170.040 | Benefits & Insurance Other Post-Employment Benefits | 9,600,000.00 | 0.00 | 9,600,000.00 | 758,013.00 | 8,841,987.00 | 0.00 | | |
| <i>Account Total: OTHR CHGS - Other Charges</i> | | \$125,982,998.00 | (\$199,688.00) | \$126,182,686.00 | \$10,928,597.00 | \$115,054,401.00 | \$100,802,379.34 | | |
| Location Total: 200 - Administration | | \$125,982,998.00 | (\$199,688.00) | \$126,182,686.00 | \$10,928,597.00 | \$115,054,401.00 | \$100,802,379.34 | | |
| Expense Total: 1505 - Board of Education | | \$125,982,998.00 | (\$199,688.00) | \$126,182,686.00 | \$10,928,597.00 | \$115,054,401.00 | \$100,802,379.34 | | |

Board of Education

| | FY2026 Revised Budget | FY2026 Requested Budget | FY2025 Adopted Budget | Dollar Variance +/- FY2025 |
|--|-----------------------|-------------------------|-----------------------|----------------------------|
| UNRESTRICTED BUDGET | | | | |
| County Funding | | | | |
| Major State Aid Programs (Blueprint) Local Share: | | | | |
| Foundation Program (Base) | 50,232,572 | 50,232,572 | 47,454,814 | 2,777,758 |
| College & Career Ready (CCR) | 473,750 | 473,750 | 207,245 | 266,505 |
| Compensatory Education | 15,941,218 | 15,941,218 | 15,252,550 | 688,668 |
| Concentration of Poverty | 755,405 | 755,405 | 403,524 | 351,881 |
| English Learners | 1,112,043 | 1,112,043 | 898,293 | 213,750 |
| Special Education | 4,458,808 | 4,458,808 | 4,119,053 | 339,755 |
| Transitional Supplemental Instruction (TSI) | 135,800 | 135,800 | 204,138 | (68,338) |
| Pre-kindergarten | 5,369,670 | 5,369,670 | 4,540,447 | 829,223 |
| Career Ladder for Educators (NBC Teacher Salary) | 220,673 | 220,673 | 60,733 | 159,940 |
| Additional Funding to meet Maintenance of Effort (MOE) | 27,578,580 | 27,578,580 | 26,360,622 | 1,217,958 |
| MINIMUM COUNTY APPROPRIATION | 106,278,519 | 106,278,519 | 99,501,419 | 6,777,100 |
| | | | | |
| OPEB to meet current retire expenses | 0 | - | 1,587,052 | (1,587,052) |
| Additional Funding Requested Above MOE | 8,460,114 | 9,332,114 | 4,305,221 | 5,026,893 |
| TOTAL UNRESTRICTED COUNTY APPROPRIATION | 114,738,633 | 115,610,633 | 105,393,692 | 10,216,941 |
| | | | | |
| Teacher Pension Shift to County | 672,312 | | | |
| Non-Recurring Expenses (computer software) | 42,098 | 42,098 | - | 42,098 |
| County Appropriation Retirement for Non-Teachers | 929,955 | 929,955 | 818,722 | 111,233 |
| County Appropriation School Construction | 180,000 | 180,000 | 60,000 | 120,000 |
| TOTAL COUNTY APPROPRIATION | 116,562,998 | 116,762,686 | 106,272,414 | 10,490,272 |
| | | | | |
| State & Other Funding Sources | | | | |
| Major State Aid Programs (Blueprint) State Share: | | | | |
| Foundation Program (Base) | 8,864,571 | 8,864,571 | 8,374,379 | 490,192 |
| Compensatory Education | 10,627,478 | 10,627,478 | 10,168,367 | 459,111 |
| English Learners | 741,362 | 741,362 | 598,862 | 142,500 |
| Special Education | 2,972,538 | 2,972,538 | 2,746,036 | 226,502 |
| Transportation | 4,210,393 | 4,210,393 | 4,062,401 | 147,992 |
| Other | 1,042,011 | 1,042,011 | 992,011 | 50,000 |
| TOTAL STATE & OTHER FUNDING | 28,458,353 | 28,458,353 | 26,942,056 | 1,516,297 |
| | | | | |
| TOTAL UNRESTRICTED BUDGET | 145,021,351 | 145,221,039 | 133,214,470 | 12,006,569 |

| | FY2026 Revised Budget | FY2026 Requested Budget | FY2025 Adopted Budget | Dollar Variance +/- FY2025 |
|--|-----------------------|-------------------------|-----------------------|----------------------------|
| RESTRICTED BUDGET | | | | |
| Restricted Major State Aid Programs (Blueprint) State Share: | | | | |
| Pre-kindergarten | 1,318,996 | 1,318,996 | 938,319 | 380,677 |
| Concentration of Poverty | 2,125,184 | 2,125,184 | 1,730,766 | 394,418 |
| College & Career Ready (CCR) | 133,858 | 133,858 | 65,875 | 67,983 |
| Transitional Supplemental Instruction | 35,080 | 35,080 | 54,774 | (19,694) |
| National Board Certified | 65,327 | 65,327 | 19,267 | 46,060 |
| Blueprint Coordinator | 22,500 | 22,500 | 24,292 | (1,792) |
| | | | | |
| Restricted Federal Funds | 7,227,838 | 7,227,838 | 10,810,651 | (3,582,813) |
| Restricted State Funding Early Childcare & Education | 990,000 | 990,000 | 990,000 | - |
| Restricted State Funding Adult Education | 173,137 | 173,137 | 173,137 | - |
| Restricted State Funding PreK Expansion | - | - | 754,000 | (754,000) |
| Restricted State Funding Teachers Retirement/Pension | 8,799,000 | 8,799,000 | 6,931,771 | 1,867,229 |
| Restricted State Funding Safety Grants | 323,170 | 323,170 | 323,170 | - |
| Restricted State Funding Ready for Kindergarten | - | - | 86,541 | (86,541) |
| Restricted State Funding Educational Support Prof Bonus | - | - | | |
| Restricted Programs Local: Pocomoke Middle Grant | - | - | 85,049 | (85,049) |
| Restricted Programs Local: Donnie Williams Grant | 200,000 | - | 150,000 | (150,000) |
| | | | | |
| TOTAL RESTRICTED BUDGET | 21,414,090 | 21,214,090 | 23,137,612 | (1,923,522) |
| <i>*Document created by County Administration</i> | | | | |

BOARD OF EDUCATION OF WORCESTER COUNTY

REVENUES

| REVENUE SOURCE | | ACTUAL FY 22 | ACTUAL FY 23 | ACTUAL FY 24 | APPROVED FY 25 | REQUESTED FY 26 | VARIANCE FY 25 TO FY 26 |
|--------------------------------------|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------------|
| UNRESTRICTED REVENUES | | | | | | | |
| COUNTY | | | | | | | |
| R1010 | Appropriation - Current Expense | \$ 96,341,968 | \$ 100,085,947 | \$ 99,706,640 | \$ 105,393,692 | \$ 114,738,633 | \$ 9,344,942 |
| R1020 | | \$ - | \$ - | \$ 100,000 | | | |
| STATE (Thornton Funding) * | | | | | | | |
| R2160 | Foundation Program | \$ 7,019,022 | \$ 7,989,804 | \$ 8,276,124 | \$ 8,374,379 | \$ 8,864,571 | \$ 490,192 |
| R2050 | Special Education | \$ 1,671,021 | \$ 2,166,970 | \$ 2,391,661 | \$ 2,746,036 | \$ 2,972,538 | \$ 226,502 |
| R2030 | Transportation | \$ 3,392,268 | \$ 3,697,479 | \$ 4,000,397 | \$ 4,062,401 | \$ 4,210,393 | \$ 147,992 |
| R2010 | Compensatory Education | \$ 7,827,456 | \$ 7,980,405 | \$ 9,988,240 | \$ 10,168,367 | \$ 10,627,478 | \$ 459,111 |
| R2130 | Limited English Proficiency | \$ 409,696 | \$ 448,740 | \$ 490,866 | \$ 598,862 | \$ 741,362 | \$ 142,500 |
| OTHER | | | | | | | |
| R1100 | Tuition | \$ 106,305 | \$ 151,473 | \$ 172,629 | \$ 130,000 | \$ 130,000 | \$ - |
| | Prior Year's Fund Balance | \$ 567,011 | \$ 567,011 | \$ 567,011 | \$ 567,011 | \$ 567,011 | \$ - |
| R1210, R1270 | Interest | \$ 2,087 | \$ 133,950 | \$ 375,678 | \$ 200,000 | \$ 200,000 | \$ - |
| R120, R1280, R1290 | Building Rental/Use | | \$ 5,932 | \$ 15,958 | | | \$ - |
| | Other - minor reimbursements, refunds, merch sales, etc. | \$ 98,184 | \$ 13,954 | \$ 2,111 | \$ 70,000 | \$ 80,000 | \$ 10,000 |
| R6030 | Verizon Cell Tower Leases | | \$ 15,201 | \$ 15,657 | | \$ 15,000 | \$ 15,000 |
| | Delmarva Power Rebate | | \$ 26,147 | \$ - | | | \$ - |
| | GovDeals | | \$ 11,800 | \$ 3,125 | | | \$ - |
| | Powerschool Refund | | \$ 31,831 | | | | \$ - |
| | US Bank Rebate | | \$ 25,619 | \$ 26,261 | | \$ 25,000 | \$ 25,000 |
| | Insurance Payout/Reimbursement/Refund | | \$ 21,253 | \$ 500 | | | \$ - |
| | Delmarva Shredding/Scrap Metal | | \$ 4,287 | \$ 962 | | | \$ - |
| | iPad Buyback | | | \$ 24,000 | | | \$ - |
| | Enelx Reimbursement | | | \$ 13,918 | | | \$ - |
| | Waste Management Refund | | | \$ 4,157 | | | \$ - |
| | TASC Reimbursement | | | \$ 26,654 | | | \$ - |
| | WCEF Reimbursement | | | \$ 9,787 | | | \$ - |
| | Restricted Programs Reimbursements | \$ 25,629 | \$ 30,339 | \$ 45,281 | \$ 25,000 | \$ 25,000 | \$ - |
| R6030 | FY23 One Time - Sale of iPads for New Lease | | \$ 1,348,387 | \$ - | | | |
| R6030 | Total Other | | \$ 1,528,819 | \$ 172,413 | \$ 95,000 | \$ 145,000 | \$ 50,000 |
| TOTAL UNRESTRICTED REVENUE | | \$ 117,460,647 | \$ 124,756,530 | \$ 126,257,617 | \$ 132,335,748 | \$ 143,196,986 | \$ 10,861,239 |
| OTHER REQUESTS - COUNTY | | | | | | | |
| RECURRING | | | | | | | |
| ^ | Appropriation - Technology | \$ 200,000 | \$ 200,000 | \$ 200,000 | | | |
| ^ | Appropriation - Capital Outlay | \$ 100,000 | \$ 100,000 | \$ 100,000 | | | |
| NONRECURRING | | | | | | | |
| + | Appropriation - Technology | \$ - | \$ - | \$ - | \$ - | \$ 42,098 | \$ 42,098 |
| | Appropriation - School Construction | \$ 295,800 | \$ 205,000 | \$ 815,000 | \$ 60,000 | \$ 180,000 | \$ 120,000 |
| OTHER | | | | | | | |
| | Appropriation - Retirement Expenses | \$ 648,942 | \$ 689,670 | \$ 758,679 | \$ 818,722 | \$ 929,955 | \$ 111,233 |
| | Appropriation - County Share of Teacher Pension | *** | *** | *** | *** | *** | |
| TOTAL OTHER REQUESTS - COUNTY | | \$ 1,244,742 | \$ 1,194,670 | \$ 1,873,679 | \$ 878,722 | \$ 1,152,053 | \$ 273,331 |
| TOTAL COUNTY APPROPRIATION | | \$ 97,586,710 | \$ 101,280,617 | \$ 101,680,319 | \$ 106,272,414 | \$ 115,890,686 | \$ 9,618,273 |
| TOTAL BUDGET - ALL FUNDS | | \$ 118,705,389 | \$ 125,951,200 | \$ 128,131,296 | \$ 133,214,470 | \$ 144,349,039 | |

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

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

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

^ RESTATED TO INCLUDE RECURRING APPROPRIATIONS IN OPERATING BUDGET (\$200,000 IN TECHNOLOGY and \$100,000 IN CAPITAL OUTLAY)

+ NONRECURRING SOFTWARE IMPLEMENTATION COSTS

RESTRICTED PROGRAMS - LOCAL, STATE AND FEDERAL

1505

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

| TOTAL ANTICIPATED RESTRICTED FUNDING | | \$21,214,090 | | |
|---|----|-----------------|--------------------|-------------------|
| | | ACTUAL FY 25 | ESTIMATED FY 26 | ESTIMATED FTEs |
| <u>FEDERAL FUNDS</u> | | | | |
| Title I Educationally Disadvantaged | \$ | 2,134,446 | \$ 2,134,446 | 15.4 |
| Title III Language Acquisition | \$ | 20,553 | \$ 20,553 | |
| Special Education | \$ | 2,100,000 | \$ 2,100,000 | 23.58 |
| JR ROTC Program | \$ | 131,500 | \$ 131,500 | 1.5 |
| Title IIA, Systems of Support for Excellent Teaching & Leading | \$ | 226,745 | \$ 226,745 | 1.25 |
| Career & Technology Education | \$ | 250,000 | \$ 250,000 | |
| Adult Education | \$ | 79,495 | \$ 79,495 | |
| Title IV Student Support and Academic Enrichment | \$ | 168,312 | \$ 168,312 | 0.5 |
| ESSER I | \$ | - | \$ - | * |
| ESSER II Grant | \$ | - | \$ - | * |
| ESSER III Grant | \$ | 1,984,566 | | * |
| Student Tutoring, Summer School, Trauma/Behavior | \$ | 10,000 | \$ - | |
| 21st Century After School Elementary (STAR) | \$ | 400,000 | \$ 400,000 | ** |
| 21st Century After School Secondary (STAR) | \$ | 400,000 | \$ 400,000 | ** |
| 21st Century After School Secondary (STAR-North End) | \$ | 400,000 | \$ 400,000 | ** |
| Stronger Connections Grant | \$ | 849,024 | \$ 879,807 | *** |
| McKinney Vento & Supplemental Grants (not yet renewed - expected to be same) | \$ | 36,980 | \$ 36,980 | |
| LEADs (ended September 2024) | \$ | 1,547,358 | \$ - | |
| MD Rebuilds (ended June 2023) | \$ | - | \$ - | |
| Vocational Rehabilitation - Pre ETS (TBD for FY26) | \$ | 71,672 | \$ - | |
| <u>STATE FUNDS</u> | | | | |
| Judy Hoyer Early Childcare And Education | \$ | 990,000 | \$ 990,000 | 10 |
| Adult Education | \$ | 173,137 | \$ 173,137 | |
| PreK Expansion | \$ | 754,000 | \$ - | 10 |
| Blueprint for Maryland's Future Pre-Kindergarten | \$ | 938,319 | \$ 1,318,996 | |
| Concentration of Poverty | \$ | 1,730,766 | \$ 2,125,184 | 9.5 |
| College & Career Ready (CCR) | \$ | 65,875 | \$ 133,858 | |
| Transitional Supplemental Instruction | \$ | 54,774 | \$ 35,080 | |
| National Board Certified | \$ | 19,267 | \$ 65,327 | |
| Blueprint Coordinator | \$ | 24,292 | \$ 22,500 | |
| Teachers Retirement & Pension | \$ | 6,931,771 | \$ 8,799,000 | |
| Safety Grants | | | | |
| SRO | \$ | 98,246 | \$ 98,246 | |
| SSFG | \$ | 25,000 | \$ 25,000 | |
| SSGP | \$ | 199,924 | \$ 199,924 | |
| Hate Crimes | \$ | - | \$ - | |
| Total Safety Grants | \$ | 323,170 | \$ 323,170 | |
| Ready for Kindergarten (TBD for FY26) | \$ | 86,541 | \$ - | |
| <u>LOCAL FUNDS</u> | | | | |
| Pocomoke Middle School Grant | \$ | 85,049 | **** | |
| Donnie Williams Grant (awaiting status) | \$ | 150,000 | \$ - | 200,000** |
| TOTAL RESTRICTED REVENUE | \$ | 23,137,612 | \$ 21,214,090 | 21,414,090 77.73 |

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

** The 21st Century grants are approved on a three year cycle, but the amount is not guaranteed to be the same for each year.

*** This is a 3 year grant that totals \$2,639,421.87.

**** Local funding for Pocomoke Middle School Warrior Program moved to local fund operating budget per county request

| | | | | | | | | |
|---|-----------------------|-----------------------|--|----------------------------------|---------------------------|---------------------|--------------------|--------------------|
| | | 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: 1601 Recreation Department | | | | | | | | |
| Location: 400 Admin | | | | | | | | |
| PERS SVCS - Personnel Services | 2,355,412.00 | 21,672.00 | 440,290.00 | 23% | 2,333,740.00 | 1,915,122.00 | 1,149,028.97 | 944,985.46 |
| SUPP & MAT - Supplies & Materials | 646,335.00 | 0.00 | 15,080.00 | 2% | 646,335.00 | 631,255.00 | 1,203,740.57 | 419,011.20 |
| MAINT & SVCS - Maintenance & Services | 271,993.00 | 0.00 | 26,315.00 | 11% | 271,993.00 | 245,678.00 | 180,508.54 | 195,844.91 |
| OTHR CHGS - Other Charges | 51,220.00 | 0.00 | 9,367.00 | 22% | 51,220.00 | 41,853.00 | 25,495.94 | 20,975.59 |
| CAP EQ - Capital Equipment | 31,000.00 | 0.00 | 31,000.00 | | 31,000.00 | 0.00 | 33,655.85 | 20,505.24 |
| Department Total: Recreation Department | 3,355,960.00 | 21,672.00 | 522,052.00 | 18% | 3,334,288.00 | 2,833,908.00 | 2,592,429.87 | 1,601,322.40 |

| 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 |
| REVENUES | | | | | | | | | |
| Department: 1601 - Recreation Department | | | | | | | | | |
| Location: 400 - Admin | | | | | | | | | |
| <i>CHG SVC - Charges for Services</i> | | | | | | | | | |
| 4850.050 | Credit Card Fees Recreation | 1,100.00 | 0.00 | 1,100.00 | 0.00 | 1,100.00 | 902.00 | | |
| 5110 | Recreation Fees | 344,329.00 | 0.00 | 344,329.00 | (43,829.00) | 388,158.00 | 260,730.00 | Decrease in revenue due to inaccurate FY25 summer camp revenue predictions. Fitness room memberships decreased due to retirees being free. | |
| 5127 | Recreation Center Rental Fees | 34,700.00 | 0.00 | 34,700.00 | 9,800.00 | 24,900.00 | 18,830.00 | Increased due to more practice rentals, increasing the track fee, and addition of Special Olympic rental. | |
| 5128 | Recreation Sponsorships | 2,900.00 | 0.00 | 2,900.00 | (11,000.00) | 13,900.00 | 1,600.00 | Sponsorships moved to be part of annual sponsorships. | |
| 5175.200 | Donations Sponsorship Program Recreation | 4,000.00 | 0.00 | 4,000.00 | (2,000.00) | 6,000.00 | 18,282.00 | Decreased due to no sponsors for afterschool programs. | |
| 5215 | Motor Coach Fees | 15,000.00 | 0.00 | 15,000.00 | 0.00 | 15,000.00 | 6,130.00 | | |
| 5224 | SPEC EVENTS - SPONSORSHIP | 72,250.00 | 0.00 | 72,250.00 | (3,750.00) | 76,000.00 | 3,550.00 | Decreased due to more realistic projections, restructured special event sponsorships. | |
| 5225 | Concession Stand Fees | 156,500.00 | 0.00 | 156,500.00 | 56,500.00 | 100,000.00 | 107,742.00 | Increased due to concession stand increased use and selling of merchandise. | |
| 5226 | Special Events Fees | 23,750.00 | 0.00 | 23,750.00 | (9,250.00) | 33,000.00 | 43,176.00 | Decreased due to not running volleyball sand tournament and ESPA Pickleball Tournament. | |
| 5227 | Tournament Fees | 9,500.00 | 0.00 | 9,500.00 | 2,000.00 | 7,500.00 | 6,000.00 | Increased due to additional tournaments at the Recreation Center. | |
| 5245 | Solar Renewable Energy Credits | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 2,560.00 | | |
| <i>Account Total: CHG SVC - Charges for Services</i> | | \$665,029.00 | \$0.00 | \$665,029.00 | (\$1,529.00) | \$666,558.00 | \$469,502.00 | | |
| <i>INTGOV ST - Intergovernmental - State Revenues</i> | | | | | | | | | |
| 5735.050 | Other Grants Recreation | 32,500.00 | 0.00 | 32,500.00 | 14,000.00 | 18,500.00 | 0.00 | Increased grant request for Worcester County Fair. | |
| <i>Account Total: INTGOV ST - Intergovernmental - State Revenues</i> | | \$32,500.00 | \$0.00 | \$32,500.00 | \$14,000.00 | \$18,500.00 | \$0.00 | | |
| Location Total: 400 - Admin | | \$697,529.00 | \$0.00 | \$697,529.00 | \$12,471.00 | \$685,058.00 | \$469,502.00 | | |
| Revenue Total: 1601 - Recreation Department | | \$697,529.00 | \$0.00 | \$697,529.00 | \$12,471.00 | \$685,058.00 | \$469,502.00 | | |

| 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: 1601 - Recreation Department | | | | | | | | | |
| Location: 400 - Admin | | | | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | | | | |
| 6000.100 | Personnel Services Salaries | 1,674,756.00 | 2,309.00 | 1,672,447.00 | 309,695.00 | 1,365,061.00 | 1,147,696.35 | | Slight increase in hours of part-time recreation monitors. |
| 6000.400 | Personnel Services Overtime Pay | 1,500.00 | 0.00 | 1,500.00 | 0.00 | 1,500.00 | 1,332.62 | | |
| 6010.020 | Benefits Contingency | 657.00 | 0.00 | 657.00 | 60.00 | 597.00 | 0.00 | | |
| 6010.025 | Benefits Deferred Comp Match | 6,000.00 | 0.00 | 6,000.00 | 0.00 | 6,000.00 | 0.00 | | |
| 6010.030 | Benefits Hospitalization Insurance | 208,863.00 | 17,018.00 | 191,845.00 | 39,130.00 | 169,733.00 | 0.00 | | 8% increase in health insurance. |
| 6010.050 | Benefits Retirement | 197,440.00 | 0.00 | 197,440.00 | 54,927.00 | 142,513.00 | 0.00 | | |
| 6010.060 | Benefits Social Security Taxes | 128,234.00 | 682.00 | 127,552.00 | 24,765.00 | 103,469.00 | 0.00 | | |
| 6010.070 | Benefits Unemployment Insurance | 656.00 | 0.00 | 656.00 | 59.00 | 597.00 | 0.00 | | |
| 6010.090 | Benefits Workmans Compensation Ins | 34,559.00 | 1,663.00 | 32,896.00 | 13,810.00 | 20,749.00 | 0.00 | | Slight increase due to quote update. |
| 6010.120 | Benefits Long Term Disability | 2,464.00 | 0.00 | 2,464.00 | 224.00 | 2,240.00 | 0.00 | | |
| 6010.130 | Benefits Life Insurance | 2,792.00 | 0.00 | 2,792.00 | 253.00 | 2,539.00 | 0.00 | | |
| 6010.140 | Benefits FSA & PSA Admin and EAP Program | 3,022.00 | 0.00 | 3,022.00 | 274.00 | 2,748.00 | 0.00 | | |
| 6010.150 | Benefits Retirement Administration Fee | 3,154.00 | 0.00 | 3,154.00 | 286.00 | 2,868.00 | 0.00 | | |
| 6010.900 | Benefits OPEB contribution | 91,315.00 | 0.00 | 91,315.00 | (3,193.00) | 94,508.00 | 0.00 | | |
| <i>Account Total: PERS SVCS - Personnel Services</i> | | \$2,355,412.00 | \$21,672.00 | \$2,333,740.00 | \$440,290.00 | \$1,915,122.00 | \$1,149,028.97 | | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | | |
| 6100.050 | Administrative Expense Background Checks | 2,500.00 | 0.00 | 2,500.00 | 0.00 | 2,500.00 | 782.00 | | |
| 6100.052 | Administrative Expense Bank Fees | 9,500.00 | 0.00 | 9,500.00 | 3,500.00 | 6,000.00 | 6,774.51 | Increased credit card usage due to more concession stand revenue and toast fees. | |
| 6100.100 | Administrative Expense Dues, Licenses & Subscriptions | 11,350.00 | 0.00 | 11,350.00 | 1,000.00 | 10,350.00 | 10,370.00 | Increase due to proposed increased Team Maryland membership fee. | |
| 6100.110 | Administrative Expense Envelopes | 200.00 | 0.00 | 200.00 | 0.00 | 200.00 | 138.24 | | |
| 6100.165 | Administrative Expense Meeting Expense | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 546.22 | | |
| 6100.190 | Administrative Expense Office Supplies | 4,000.00 | 0.00 | 4,000.00 | 0.00 | 4,000.00 | 3,966.45 | | |
| 6100.210 | Administrative Expense Paper | 1,800.00 | 0.00 | 1,800.00 | 0.00 | 1,800.00 | 1,456.95 | | |
| 6100.240 | Administrative Expense Printing Expense | 1,500.00 | 0.00 | 1,500.00 | 0.00 | 1,500.00 | 1,313.60 | | |
| 6100.270 | Administrative Expense Tournament Fees | 35,100.00 | 0.00 | 35,100.00 | 0.00 | 35,100.00 | 46,102.68 | | |
| 6110.090 | Supplies & Equipment Computers & Printers | 10,010.00 | 0.00 | 10,010.00 | 6,510.00 | 3,500.00 | 1,975.26 | Increased due to computer replacements per IT Dept and 2 new laptops for interns. | |

| 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 |
| 6110.100 | Supplies & Equipment Concession Stand | 117,500.00 | 0.00 | 117,500.00 | 20,000.00 | 97,500.00 | 60,831.76 | Increased expense needed if concession stands are open more depending on increased usage. | |
| 6110.245 | Supplies & Equipment Mobile Phones | 2,400.00 | 0.00 | 2,400.00 | (100.00) | 2,500.00 | 1,518.62 | | |
| 6110.280 | Supplies & Equipment Office Furniture | 525.00 | 0.00 | 525.00 | (2,075.00) | 2,600.00 | 1,540.06 | Decreased due to new furniture purchased in FY25. | |
| 6110.310 | Supplies & Equipment Promotional Materials | 6,500.00 | 0.00 | 6,500.00 | 950.00 | 5,550.00 | 6,231.90 | | |
| 6110.385 | Supplies & Equipment Sponsorship Materials | 14,000.00 | 0.00 | 14,000.00 | 14,000.00 | 0.00 | 0.00 | New Account, expenses associated with cost of sponsor promotional items. Expense tied to annual revenue sponsors. | |
| 6110.410 | Supplies & Equipment Surveillance Equipment | 0.00 | 0.00 | 0.00 | (1,200.00) | 1,200.00 | 0.00 | Decreased to County upgrading camera system. | |
| 6110.420 | Supplies & Equipment Tools & Supplies | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 892.84 | | |
| 6130.010 | Equipment Maintenance Copier Lease | 2,400.00 | 0.00 | 2,400.00 | 0.00 | 2,400.00 | 2,502.48 | | |
| 6130.025 | Equipment Maintenance Equipment Upgrades & Replacement | 17,650.00 | 0.00 | 17,650.00 | (2,700.00) | 20,350.00 | 23,964.12 | Decreased due to less upgrades needed. | |
| 6130.070 | Equipment Maintenance Software Maintenance Agreements | 8,885.00 | 0.00 | 8,885.00 | 445.00 | 8,440.00 | 5,186.25 | | |
| 6130.075 | Equipment Maintenance Software Upgrades | 18,000.00 | 0.00 | 18,000.00 | 8,000.00 | 10,000.00 | 0.00 | Increase due to registration software at front desk. | |
| 6150.040 | Uniforms & Personal Equipment Uniform Allowance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 19.99 | | |
| 6150.050 | Uniforms & Personal Equipment Uniforms | 9,700.00 | 0.00 | 9,700.00 | 4,100.00 | 5,600.00 | 4,262.04 | Increased due to purchasing merchandise to sell at concessions and events. Expense tied to revenue. | |
| 6160.043 | Grant Programs Other Grants | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 800.00 | | |
| 6160.190 | Grant Programs LPPI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 395,326.44 | | |
| 6160.255 | Grant Programs POS - Recreation Center | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 383,140.72 | | |
| Account Total: SUPP & MAT - Supplies & Materials | | \$275,520.00 | \$0.00 | \$275,520.00 | \$52,430.00 | \$223,090.00 | \$959,643.13 | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | |
| 6540.020 | Vehicle Operating Expenses Fuel - WC Fleet | 5,160.00 | 0.00 | 5,160.00 | 0.00 | 5,160.00 | 4,225.13 | | |
| 6540.030 | Vehicle Operating Expenses Vehicle Maintenance | 2,870.00 | 0.00 | 2,870.00 | 680.00 | 2,190.00 | 1,474.70 | | |
| 6540.040 | Vehicle Operating Expenses Vehicle Registration | 200.00 | 0.00 | 200.00 | 100.00 | 100.00 | 0.00 | | |
| 6540.060 | Vehicle Operating Expenses Vehicle Equipment | 3,800.00 | 0.00 | 3,800.00 | 3,800.00 | 0.00 | 0.00 | Increase due to new car logo and special events trailer wrap. | |

| 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 |
| 6550.010 | Building Site Expenses Building/Property Improvement | 14,000.00 | 0.00 | 14,000.00 | 14,000.00 | 0.00 | 0.00 | Actual cost of carpet replacement. | |
| 6550.028 | Building Site Expenses Cable | 2,208.00 | 0.00 | 2,208.00 | 0.00 | 2,208.00 | 2,039.40 | | |
| 6550.040 | Building Site Expenses Cleaning Contract | 21,500.00 | 0.00 | 21,500.00 | 740.00 | 20,760.00 | 5,815.00 | | |
| 6550.050 | Building Site Expenses Custodial Supplies | 15,000.00 | 0.00 | 15,000.00 | 0.00 | 15,000.00 | 11,693.86 | | |
| 6550.060 | Building Site Expenses Electricity | 76,000.00 | 0.00 | 76,000.00 | 4,000.00 | 72,000.00 | 67,398.55 | Increased 5.5% per maintenance | |
| 6550.080 | Building Site Expenses Fire Alarm Testing | 700.00 | 0.00 | 700.00 | 0.00 | 700.00 | 0.00 | | |
| 6550.081 | Building Site Expenses Fire Extinguishers | 200.00 | 0.00 | 200.00 | 0.00 | 200.00 | 42.00 | | |
| 6550.085 | Building Site Expenses Generator Fuel Oil | 700.00 | 0.00 | 700.00 | 0.00 | 700.00 | 1,134.13 | | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 42,300.00 | 0.00 | 42,300.00 | 2,300.00 | 40,000.00 | 29,201.99 | Added maintenance to weight room and retention pond mowing for maintenance. | |
| 6550.100 | Building Site Expenses Generator Services & Repairs | 1,840.00 | 0.00 | 1,840.00 | 640.00 | 1,200.00 | 5,699.21 | | |
| 6550.120 | Building Site Expenses Heating Propane | 42,000.00 | 0.00 | 42,000.00 | 0.00 | 42,000.00 | 25,909.86 | | |
| 6550.140 | Building Site Expenses Internet Access | 2,700.00 | 0.00 | 2,700.00 | 0.00 | 2,700.00 | 3,277.83 | | |
| 6550.180 | Building Site Expenses Pest Control/Termite Insp | 225.00 | 0.00 | 225.00 | 175.00 | 50.00 | 75.00 | | |
| 6550.220 | Building Site Expenses Security Alarm Monitoring | 408.00 | 0.00 | 408.00 | 0.00 | 408.00 | 408.00 | | |
| 6550.242 | Building Site Expenses Sewage Pump Monitoring | 350.00 | 0.00 | 350.00 | 0.00 | 350.00 | 250.00 | | |
| 6550.245 | Building Site Expenses Solar Panel Maintenance | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 1,220.00 | | |
| 6550.250 | Building Site Expenses Sprinkler Testing | 1,800.00 | 0.00 | 1,800.00 | 0.00 | 1,800.00 | 1,710.00 | | |
| 6550.270 | Building Site Expenses Telephone | 800.00 | 0.00 | 800.00 | 80.00 | 720.00 | 715.13 | | |
| 6550.280 | Building Site Expenses Tipping Fees | 50.00 | 0.00 | 50.00 | 0.00 | 50.00 | 0.00 | | |
| 6550.300 | Building Site Expenses Trash Removal | 3,082.00 | 0.00 | 3,082.00 | 0.00 | 3,082.00 | 2,100.14 | | |
| 6550.310 | Building Site Expenses Water & Sewer | 5,200.00 | 0.00 | 5,200.00 | 700.00 | 4,500.00 | 4,931.96 | | |
| 6700.700 | Other Maint. & Svcs Prison Labor | 500.00 | 0.00 | 500.00 | 0.00 | 500.00 | 0.00 | | |
| Account Total: MAINT & SVCS - Maintenance & Services | | \$245,593.00 | \$0.00 | \$245,593.00 | \$27,215.00 | \$218,378.00 | \$169,321.89 | | |
| OTHR CHGS - Other Charges | | | | | | | | | |
| 7000.020 | Travel, Training & Expense Board Member Allowance | 2,800.00 | 0.00 | 2,800.00 | 0.00 | 2,800.00 | 1,400.00 | | |
| 7000.040 | Travel, Training & Expense Continuing Education/Certificati | 15,450.00 | 0.00 | 15,450.00 | 1,682.00 | 13,768.00 | 5,830.70 | Increased due to MRPA Leadership Institute | |

| 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 |
| 7000.100 | Travel, Training & Expense Meetings/Conferences/Shows | 32,970.00 | 0.00 | 32,970.00 | 7,685.00 | 25,285.00 | 18,265.24 | Increase staff attending MRPA Conf, Deputy Director from Parks to Rec and new conference to be held in Annapolis. | |
| <i>Account Total: OTHR CHGS - Other Charges</i> | | \$51,220.00 | \$0.00 | \$51,220.00 | \$9,367.00 | \$41,853.00 | \$25,495.94 | | |
| <i>CAP EQ - Capital Equipment</i> | | | | | | | | | |
| 9010.010 | Capital Equipment New Vehicles | 31,000.00 | 0.00 | 31,000.00 | 31,000.00 | 0.00 | 0.00 | New vehicle for additional offsite programs and increase of concessions. | |
| 9010.060 | Capital Equipment Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 33,655.85 | | |
| <i>Account Total: CAP EQ - Capital Equipment</i> | | \$31,000.00 | \$0.00 | \$31,000.00 | \$31,000.00 | \$0.00 | \$33,655.85 | | |
| Location Total: 400 - Admin | | \$2,958,745.00 | \$21,672.00 | \$2,937,073.00 | \$560,302.00 | \$2,398,443.00 | \$2,337,145.78 | | |
| Location: 410 - Recreation | | | | | | | | | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | | |
| 6175.010 | Recreation Programs Adult Recreation Programs | 25,125.00 | 0.00 | 25,125.00 | (13,100.00) | 38,225.00 | 17,545.30 | Decrease due to coed softball & flag football leagues not being offered & reducing exp for volleyball drop in programs. | |
| 6175.020 | Recreation Programs After School Programs | 20,250.00 | 0.00 | 20,250.00 | (50.00) | 20,300.00 | 14,879.59 | | |
| 6175.030 | Recreation Programs Aquatics Programs | 4,200.00 | 0.00 | 4,200.00 | 0.00 | 4,200.00 | 1,316.25 | | |
| 6175.040 | Recreation Programs MRPA Amusement Park Tickets | 6,000.00 | 0.00 | 6,000.00 | 0.00 | 6,000.00 | 5,449.73 | | |
| 6175.070 | Recreation Programs Special Events | 194,300.00 | 0.00 | 194,300.00 | (30,150.00) | 224,450.00 | 128,767.45 | Decreased due to Maryland's Coast Bike Event not being offered and one less Pickleball Event | |
| 6175.080 | Recreation Programs Summer Camps for Youth | 29,750.00 | 0.00 | 29,750.00 | (250.00) | 30,000.00 | 17,449.95 | | |
| 6175.090 | Recreation Programs Youth Recreational Outdoor Pgms | 53,350.00 | 0.00 | 53,350.00 | 6,700.00 | 46,650.00 | 33,036.43 | Increase due to 7 new programs being offered, homeschool active minds, Pocomoke Basketball Clinic, Indoor whiffle ball, art in the park, start smart soccer, youth volleyball league and 1 to be determined. | |
| 6175.203 | Recreation Programs After School Programs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,587.89 | | |
| 6175.204 | Recreation Programs Fitness Programs | 16,640.00 | 0.00 | 16,640.00 | (1,500.00) | 18,140.00 | 13,867.73 | Decrease due to less fitness room and first aid supplies needed. | |
| 6175.205 | Recreation Programs Public High School Track Meets | 5,000.00 | 0.00 | 5,000.00 | 1,000.00 | 4,000.00 | 2,418.37 | Increased due to potential new track meet. | |

| 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 |
| 6175.206 | Recreation Programs Senior Adult Recreational Pgms | 1,200.00 | 0.00 | 1,200.00 | 0.00 | 1,200.00 | 872.66 | | |
| 6175.400 | Recreation Programs Motor Coach Tours | 15,000.00 | 0.00 | 15,000.00 | 0.00 | 15,000.00 | 6,906.09 | | |
| Account Total: SUPP & MAT - Supplies & Materials | | \$370,815.00 | \$0.00 | \$370,815.00 | (\$37,350.00) | \$408,165.00 | \$244,097.44 | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | |
| 6900.050 | Advertising Recreation Advertisements | 26,400.00 | 0.00 | 26,400.00 | (900.00) | 27,300.00 | 11,186.65 | | |
| Account Total: MAINT & SVCS - Maintenance & Services | | \$26,400.00 | \$0.00 | \$26,400.00 | (\$900.00) | \$27,300.00 | \$11,186.65 | | |
| Location Total: 410 - Recreation | | \$397,215.00 | \$0.00 | \$397,215.00 | (\$38,250.00) | \$435,465.00 | \$255,284.09 | | |
| Expense Total: 1601 - Recreation Department | | \$3,355,960.00 | \$21,672.00 | \$3,334,288.00 | \$522,052.00 | \$2,833,908.00 | \$2,592,429.87 | | |

Worcester County

FY2026 Budget Request by Category

| | 2026 Committee Review | Committee Adjustments | Overall FY26 Committee Variance \$ vs FY25 Adopted | Overall FY26 Committee Variance % | 2026 Department Requested | 2025 Adopted Budget | 2024 Actual Amount | 2023 Actual Amount |
|---|-----------------------|-----------------------|--|-----------------------------------|---------------------------|---------------------|---------------------|---------------------|
| Department: 1602 Parks Department | | | | | | | | |
| Location: 500 Admin | | | | | | | | |
| PERS SVCS - Personnel Services | 893,906.00 | 8,464.00 | 58,874.00 | 7% | 885,442.00 | 835,032.00 | 526,924.36 | 475,631.36 |
| SUPP & MAT - Supplies & Materials | 565,264.00 | 0.00 | (858,020.00) | -60% | 565,264.00 | 1,423,284.00 | 1,879,832.56 | 523,690.81 |
| MAINT & SVCS - Maintenance & Services | 165,730.00 | 0.00 | 16,964.00 | 11% | 105,424.00 | 148,766.00 | 132,206.75 | 178,157.56 |
| OTHR CHGS - Other Charges | 8,685.00 | 0.00 | (2,560.00) | -23% | 68,991.00 | 11,245.00 | 12,293.75 | 11,278.01 |
| CAP EQ - Capital Equipment | 132,745.00 | 0.00 | 26,745.00 | 25% | 132,745.00 | 106,000.00 | 88,147.95 | 61,229.47 |
| Department Total: Parks Department | 1,766,330.00 | 8,464.00 | (757,997.00) | -30% | 1,757,866.00 | 2,524,327.00 | 2,639,405.37 | 1,249,987.21 |

| 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 |
| REVENUES | | | | | | | | | |
| Department: 1602 - Parks Department | | | | | | | | | |
| Location: 500 - Admin | | | | | | | | | |
| <i>CHG SVC - Charges for Services</i> | | | | | | | | | |
| 5220.010 | Park Fees Field Rental | 4,190.00 | 0.00 | 4,190.00 | (10,810.00) | 15,000.00 | 9,177.00 | Decreased moving NACYO to user fees and more realistic projections based on actuals. Less revenue brought in by ultimate frisbee & softball organizations. | |
| 5220.020 | Park Fees Pavilion Rental | 6,525.00 | 0.00 | 6,525.00 | 825.00 | 5,700.00 | 6,503.00 | | |
| 5220.030 | Park Fees Tree of Life | 2,400.00 | 0.00 | 2,400.00 | 0.00 | 2,400.00 | 3,100.00 | | |
| 5220.035 | Park Fees Tournament Rental | 70,000.00 | 0.00 | 70,000.00 | 15,000.00 | 55,000.00 | 60,604.00 | Predicted increase in tournaments | |
| 5220.040 | Park Fees User Fees | 12,725.00 | 0.00 | 12,725.00 | 4,225.00 | 8,500.00 | 0.00 | NACYO is included | |
| <i>Account Total: CHG SVC - Charges for Services</i> | | \$95,840.00 | \$0.00 | \$95,840.00 | \$9,240.00 | \$86,600.00 | \$79,384.00 | | |
| <i>INTGOV ST - Intergovernmental - State Revenues</i> | | | | | | | | | |
| 5655 | Program Open Space Grant - Parks | 450,208.00 | 0.00 | 450,208.00 | (797,168.00) | 1,247,376.00 | 1,233,866.00 | Decreased based on FY25 Actuals | |
| <i>Account Total: INTGOV ST - Intergovernmental - State Revenues</i> | | \$450,208.00 | \$0.00 | \$450,208.00 | (\$797,168.00) | \$1,247,376.00 | \$1,233,866.00 | | |
| Location Total: 500 - Admin | | \$546,048.00 | \$0.00 | \$546,048.00 | (\$787,928.00) | \$1,333,976.00 | \$1,313,250.00 | | |
| Revenue Total: 1602 - Parks Department | | \$546,048.00 | \$0.00 | \$546,048.00 | (\$787,928.00) | \$1,333,976.00 | \$1,313,250.00 | | |

| 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: 1602 - Parks Department | | | | | | | | | |
| Location: 500 - Admin | | | | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | | | | |
| 6000.100 | Personnel Services Salaries | 602,076.00 | 0.00 | 602,076.00 | 49,492.00 | 552,584.00 | 525,584.13 | | |
| 6000.400 | Personnel Services Overtime Pay | 2,000.00 | 0.00 | 2,000.00 | (500.00) | 2,500.00 | 1,340.23 | | |
| 6010.020 | Benefits Contingency | 237.00 | 0.00 | 237.00 | (5.00) | 242.00 | 0.00 | | |
| 6010.025 | Benefits Deferred Comp Match | 3,000.00 | 0.00 | 3,000.00 | 0.00 | 3,000.00 | 0.00 | | |
| 6010.030 | Benefits Hospitalization Insurance | 104,254.00 | 7,713.00 | 96,541.00 | (10,746.00) | 115,000.00 | 0.00 | | 8% increase in health insurance. |
| 6010.050 | Benefits Retirement | 79,956.00 | 0.00 | 79,956.00 | 13,812.00 | 66,144.00 | 0.00 | | |
| 6010.060 | Benefits Social Security Taxes | 46,212.00 | 153.00 | 46,059.00 | 4,054.00 | 42,158.00 | 0.00 | | |
| 6010.070 | Benefits Unemployment Insurance | 236.00 | 0.00 | 236.00 | (6.00) | 242.00 | 0.00 | | |
| 6010.090 | Benefits Workmans Compensation Ins | 12,441.00 | 598.00 | 11,843.00 | 4,042.00 | 8,399.00 | 0.00 | | Slight increase due to quote update. |
| 6010.120 | Benefits Long Term Disability | 887.00 | 0.00 | 887.00 | (20.00) | 907.00 | 0.00 | | |
| 6010.130 | Benefits Life Insurance | 1,005.00 | 0.00 | 1,005.00 | (23.00) | 1,028.00 | 0.00 | | |
| 6010.140 | Benefits FSA & PSA Admin and EAP Program | 1,088.00 | 0.00 | 1,088.00 | (24.00) | 1,112.00 | 0.00 | | |
| 6010.150 | Benefits Retirement Administration Fee | 1,136.00 | 0.00 | 1,136.00 | (25.00) | 1,161.00 | 0.00 | | |
| 6010.900 | Benefits OPEB contribution | 39,378.00 | 0.00 | 39,378.00 | (1,177.00) | 40,555.00 | 0.00 | | |
| <i>Account Total: PERS SVCS - Personnel Services</i> | | \$893,906.00 | \$8,464.00 | \$885,442.00 | \$58,874.00 | \$835,032.00 | \$526,924.36 | | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | | |
| 6100.080 | Administrative Expense Copier Supplies | 280.00 | 0.00 | 280.00 | 0.00 | 280.00 | 0.00 | | |
| 6100.100 | Administrative Expense Dues, Licenses & Subscriptions | 550.00 | 0.00 | 550.00 | 0.00 | 550.00 | 500.00 | | |
| 6100.190 | Administrative Expense Office Supplies | 400.00 | 0.00 | 400.00 | 0.00 | 400.00 | 252.09 | | |
| 6100.210 | Administrative Expense Paper | 25.00 | 0.00 | 25.00 | 0.00 | 25.00 | 24.55 | | |
| 6110.090 | Supplies & Equipment Computers & Printers | 280.00 | 0.00 | 280.00 | (900.00) | 1,180.00 | 0.00 | | |
| 6110.120 | Supplies & Equipment Equipment Rental | 1,235.00 | 0.00 | 1,235.00 | 135.00 | 1,100.00 | 855.95 | | |
| 6110.125 | Supplies & Equipment Equipment Maintenance & Repair | 3,000.00 | 0.00 | 3,000.00 | 0.00 | 3,000.00 | 1,701.46 | | |
| 6110.200 | Supplies & Equipment Lawn Equipment & Maintenance | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 10,000.00 | 5,268.46 | | |
| 6110.245 | Supplies & Equipment Mobile Phones | 1,200.00 | 0.00 | 1,200.00 | (600.00) | 1,800.00 | 1,016.50 | | |
| 6110.280 | Supplies & Equipment Office Furniture | 0.00 | 0.00 | 0.00 | (1,500.00) | 1,500.00 | 0.00 | Office furniture not needed | |
| 6110.340 | Supplies & Equipment Safety Program Equipment | 780.00 | 0.00 | 780.00 | 0.00 | 780.00 | 457.98 | | |
| 6110.380 | Supplies & Equipment Signage | 2,900.00 | 0.00 | 2,900.00 | 900.00 | 2,000.00 | 832.03 | | |
| 6110.390 | Supplies & Equipment Small Equipment | 3,500.00 | 0.00 | 3,500.00 | 0.00 | 3,500.00 | 2,713.00 | | |
| 6110.420 | Supplies & Equipment Tools & Supplies | 4,000.00 | 0.00 | 4,000.00 | 0.00 | 4,000.00 | 3,462.20 | | |

| 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 |
| 6150.050 | Uniforms & Personal Equipment Uniforms | 4,240.00 | 0.00 | 4,240.00 | 0.00 | 4,240.00 | 3,076.94 | | |
| 6160.225 | Grant Programs POS - Future Park Land Acquis | 112,552.00 | 0.00 | 112,552.00 | (199,292.00) | 311,844.00 | 1,250,817.82 | Based on Actuals | |
| 6160.241 | Grant Programs New Park Development | 371,422.00 | 0.00 | 371,422.00 | (657,663.00) | 1,029,085.00 | 507,489.15 | Based on FY25 actuals | |
| 6200.020 | Other Supplies & Materials Materials | 48,900.00 | 0.00 | 48,900.00 | 900.00 | 48,000.00 | 45,680.69 | | |
| <i>Account Total: SUPP & MAT - Supplies & Materials</i> | | \$565,264.00 | \$0.00 | \$565,264.00 | (\$858,020.00) | \$1,423,284.00 | \$1,824,148.82 | | |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | | |
| 6540.020 | Vehicle Operating Expenses Fuel - WC Fleet | 35,900.00 | 0.00 | 35,900.00 | 900.00 | 35,000.00 | 31,861.28 | | |
| 6540.030 | Vehicle Operating Expenses Vehicle Maintenance | 8,500.00 | 0.00 | 8,500.00 | 1,500.00 | 7,000.00 | 6,889.07 | Increased cost in vehicle service | |
| 6540.040 | Vehicle Operating Expenses Vehicle Registration | 200.00 | 0.00 | 200.00 | 100.00 | 100.00 | 100.00 | | |
| 6540.060 | Vehicle Operating Expenses Vehicle Equipment | 300.00 | 0.00 | 300.00 | (1,800.00) | 2,100.00 | 0.00 | Vehicles decaled last year | |
| 6550.020 | Building Site Expenses Buildings & Grounds Maintenance | 15,000.00 | 0.00 | 15,000.00 | 12,000.00 | 3,000.00 | 2,394.98 | Tree removal at Showell Park field 1 | |
| 6550.050 | Building Site Expenses Custodial Supplies | 4,400.00 | 0.00 | 4,400.00 | 900.00 | 3,500.00 | 4,334.90 | | |
| 6550.081 | Building Site Expenses Fire Extinguishers | 600.00 | 0.00 | 600.00 | 230.00 | 370.00 | 544.00 | | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 32,000.00 | 0.00 | 32,000.00 | 0.00 | 32,000.00 | 27,415.57 | | |
| 6550.120 | Building Site Expenses Heating Propane | 300.00 | 0.00 | 300.00 | 0.00 | 300.00 | 36.26 | | |
| 6550.140 | Building Site Expenses Internet Access | 2,500.00 | 0.00 | 2,500.00 | 0.00 | 2,500.00 | 0.00 | | |
| 6550.270 | Building Site Expenses Telephone | 324.00 | 0.00 | 324.00 | 24.00 | 300.00 | 205.91 | | |
| 6700.640 | Other Maint. & Svcs Special Events | 4,900.00 | 0.00 | 4,900.00 | 900.00 | 4,000.00 | 3,445.00 | | |
| 6900.005 | Advertising Bid Advertising | 500.00 | 0.00 | 500.00 | 0.00 | 500.00 | 137.25 | | |
| <i>Account Total: MAINT & SVCS - Maintenance & Services</i> | | \$105,424.00 | \$0.00 | \$105,424.00 | \$14,754.00 | \$90,670.00 | \$77,364.22 | | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | | |
| 7000.040 | Travel, Training & Expense Continuing Education/Certificati | 3,960.00 | 0.00 | 3,960.00 | 890.00 | 3,070.00 | 4,934.51 | | |
| 7000.060 | Travel, Training & Expense Educational Training | 950.00 | 0.00 | 950.00 | 0.00 | 950.00 | 280.00 | | |
| 7000.100 | Travel, Training & Expense Meetings/Conferences/Shows | 3,375.00 | 0.00 | 3,375.00 | (3,450.00) | 6,825.00 | 6,872.62 | Deputy Director travel expenses in Recreation budget | |
| 7000.115 | Travel, Training & Expense Mileage | 400.00 | 0.00 | 400.00 | 0.00 | 400.00 | 206.62 | | |
| <i>Account Total: OTHR CHGS - Other Charges</i> | | \$8,685.00 | \$0.00 | \$8,685.00 | (\$2,560.00) | \$11,245.00 | \$12,293.75 | | |
| <i>CAP EQ - Capital Equipment</i> | | | | | | | | | |
| 9010.010 | Capital Equipment New Vehicles | 45,000.00 | 0.00 | 45,000.00 | 0.00 | 45,000.00 | 29,577.19 | | |

| 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 |
| 9010.060 | Capital Equipment Other | 8,500.00 | 0.00 | 8,500.00 | (3,500.00) | 12,000.00 | 0.00 | Decreased due to number of goals needing to be replaced | |
| 9010.070 | Capital Equipment Heavy Equipment | 79,245.00 | 0.00 | 79,245.00 | 30,245.00 | 49,000.00 | 58,570.76 | Increase due to needing field groomer replacements and other needs | |
| Account Total: CAP EQ - Capital Equipment | | \$132,745.00 | \$0.00 | \$132,745.00 | \$26,745.00 | \$106,000.00 | \$88,147.95 | | |
| Location Total: 500 - Admin | | \$1,706,024.00 | \$8,464.00 | \$1,697,560.00 | (\$760,207.00) | \$2,466,231.00 | \$2,528,879.10 | | |
| Location: 510 - John Walter Smith Park | | | | | | | | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | |
| 6550.060 | Building Site Expenses Electricity | 7,800.00 | 0.00 | 7,800.00 | 0.00 | 7,800.00 | 8,027.41 | | |
| 6550.180 | Building Site Expenses Pest Control/Termite Insp | 0.00 | 0.00 | 0.00 | (95.00) | 95.00 | 0.00 | | |
| 6550.200 | Building Site Expenses Portalets | 3,248.00 | 0.00 | 3,248.00 | 248.00 | 3,000.00 | 3,203.70 | | |
| 6550.242 | Building Site Expenses Sewage Pump Monitoring | 278.00 | 0.00 | 278.00 | 0.00 | 278.00 | 250.00 | | |
| 6550.280 | Building Site Expenses Tipping Fees | 185.00 | 0.00 | 185.00 | 0.00 | 185.00 | 0.00 | | |
| 6550.300 | Building Site Expenses Trash Removal | 3,056.00 | 0.00 | 3,056.00 | 356.00 | 2,700.00 | 2,154.00 | | |
| 6550.310 | Building Site Expenses Water & Sewer | 850.00 | 0.00 | 850.00 | 425.00 | 425.00 | 727.71 | | |
| 6700.350 | Other Maint. & Svcs Mosquito Control | 480.00 | 0.00 | 480.00 | 180.00 | 300.00 | 258.55 | | |
| Account Total: MAINT & SVCS - Maintenance & Services | | \$15,897.00 | \$0.00 | \$15,897.00 | \$1,114.00 | \$14,783.00 | \$14,621.37 | | |
| Location Total: 510 - John Walter Smith Park | | \$15,897.00 | \$0.00 | \$15,897.00 | \$1,114.00 | \$14,783.00 | \$14,621.37 | | |
| Location: 520 - Showell Park | | | | | | | | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | |
| 6550.060 | Building Site Expenses Electricity | 4,600.00 | 0.00 | 4,600.00 | 0.00 | 4,600.00 | 4,528.11 | | |
| 6550.200 | Building Site Expenses Portalets | 3,248.00 | 0.00 | 3,248.00 | 248.00 | 3,000.00 | 2,609.80 | | |
| 6550.300 | Building Site Expenses Trash Removal | 2,144.00 | 0.00 | 2,144.00 | 224.00 | 1,920.00 | 2,109.00 | | |
| 6550.310 | Building Site Expenses Water & Sewer | 800.00 | 0.00 | 800.00 | 0.00 | 800.00 | 248.00 | | |
| 6700.350 | Other Maint. & Svcs Mosquito Control | 355.00 | 0.00 | 355.00 | 180.00 | 175.00 | 427.99 | | |
| Account Total: MAINT & SVCS - Maintenance & Services | | \$11,147.00 | \$0.00 | \$11,147.00 | \$652.00 | \$10,495.00 | \$9,922.90 | | |
| Location Total: 520 - Showell Park | | \$11,147.00 | \$0.00 | \$11,147.00 | \$652.00 | \$10,495.00 | \$9,922.90 | | |
| Location: 530 - Newtown Park | | | | | | | | | |
| SUPP & MAT - Supplies & Materials | | | | | | | | | |
| 6160.190 | Grant Programs LPPI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 53,201.78 | | |
| Account Total: SUPP & MAT - Supplies & Materials | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$53,201.78 | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | |
| 6550.060 | Building Site Expenses Electricity | 7,200.00 | 0.00 | 7,200.00 | 0.00 | 7,200.00 | 6,935.70 | | |
| 6550.200 | Building Site Expenses Portalets | 2,040.00 | 0.00 | 2,040.00 | 0.00 | 2,040.00 | 1,988.80 | | |
| 6550.242 | Building Site Expenses Sewage Pump Monitoring | 300.00 | 0.00 | 300.00 | 22.00 | 278.00 | 250.00 | | |
| 6700.350 | Other Maint. & Svcs Mosquito Control | 400.00 | 0.00 | 400.00 | 0.00 | 400.00 | 336.18 | | |
| Account Total: MAINT & SVCS - Maintenance & Services | | \$9,940.00 | \$0.00 | \$9,940.00 | \$22.00 | \$9,918.00 | \$9,510.68 | | |
| Location Total: 530 - Newtown Park | | \$9,940.00 | \$0.00 | \$9,940.00 | \$22.00 | \$9,918.00 | \$62,712.46 | | |
| Location: 540 - N Worc Cty Athletic Complex | | | | | | | | | |

| 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 |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | |
| 6550.060 | Building Site Expenses Electricity | 5,700.00 | 0.00 | 5,700.00 | 200.00 | 5,500.00 | 3,356.45 | | |
| 6550.200 | Building Site Expenses Portalets | 5,112.00 | 0.00 | 5,112.00 | 0.00 | 5,112.00 | 5,048.40 | | |
| 6550.242 | Building Site Expenses Sewage Pump Monitoring | 300.00 | 0.00 | 300.00 | 22.00 | 278.00 | 250.00 | | |
| 6550.255 | Building Site Expenses Stormwater Utility Fee | 1,785.00 | 0.00 | 1,785.00 | 0.00 | 1,785.00 | 1,817.06 | | |
| 6550.280 | Building Site Expenses Tipping Fees | 100.00 | 0.00 | 100.00 | 0.00 | 100.00 | 32.80 | | |
| 6550.310 | Building Site Expenses Water & Sewer | 1,200.00 | 0.00 | 1,200.00 | 0.00 | 1,200.00 | 1,147.92 | | |
| 6700.350 | Other Maint. & Svcs Mosquito Control | 325.00 | 0.00 | 325.00 | 0.00 | 325.00 | 199.39 | | |
| Account Total: MAINT & SVCS - Maintenance & Services | | \$14,522.00 | \$0.00 | \$14,522.00 | \$222.00 | \$14,300.00 | \$11,852.02 | | |
| Location Total: 540 - N Worc Cty Athletic Complex | | \$14,522.00 | \$0.00 | \$14,522.00 | \$222.00 | \$14,300.00 | \$11,852.02 | | |
| Location: 590 - Satellite Parks | | | | | | | | | |
| SUPP & MAT - Supplies & Materials | | | | | | | | | |
| 6160.190 | Grant Programs LPPI | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,481.96 | | |
| Account Total: SUPP & MAT - Supplies & Materials | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,481.96 | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | |
| 6550.060 | Building Site Expenses Electricity | 1,500.00 | 0.00 | 1,500.00 | 200.00 | 1,300.00 | 607.08 | | |
| 6550.200 | Building Site Expenses Portalets | 7,300.00 | 0.00 | 7,300.00 | 0.00 | 7,300.00 | 8,328.48 | | |
| Account Total: MAINT & SVCS - Maintenance & Services | | \$8,800.00 | \$0.00 | \$8,800.00 | \$200.00 | \$8,600.00 | \$8,935.56 | | |
| Location Total: 590 - Satellite Parks | | \$8,800.00 | \$0.00 | \$8,800.00 | \$200.00 | \$8,600.00 | \$11,417.52 | | |
| Department Total: 1602 - Parks Department | | \$1,766,330.00 | \$8,464.00 | \$1,757,866.00 | (\$757,997.00) | \$2,524,327.00 | \$2,639,405.37 | | |

Worcester County

FY2026 Budget Request by Category

| | 2026 Committee Review | Committee Adjustments | Overall FY26 Committee Variance \$ vs FY25 Adopted | Overall FY26 Committee Variance % | 2026 Department Requested | 2025 Adopted Budget | 2024 Actual Amount | 2023 Actual Amount |
|---------------------------------------|-----------------------|-----------------------|--|-----------------------------------|---------------------------|-----------------------|-----------------------|-----------------------|
| Department: 1603 Libraries | | | | | | | | |
| Location: 200 Administration | | | | | | | | |
| PERS SVCS - Personnel Services | \$3,953,229.00 | \$82,362.00 | \$482,295.00 | 14% | \$3,870,867.00 | \$3,470,934.00 | \$2,238,456.94 | \$1,977,672.14 |
| SUPP & MAT - Supplies & Materials | \$509,750.00 | \$0.00 | \$39,775.00 | 8% | \$509,750.00 | \$469,975.00 | \$448,671.11 | \$475,900.73 |
| MAINT & SVCS - Maintenance & Services | \$381,312.00 | \$0.00 | \$46,805.00 | 14% | \$381,312.00 | \$334,507.00 | \$268,872.90 | \$291,848.44 |
| OTHR CHGS - Other Charges | \$11,800.00 | \$0.00 | \$800.00 | 7% | \$11,800.00 | \$11,000.00 | \$3,771.63 | \$4,135.48 |
| CAP EQ - Capital Equipment | \$32,000.00 | \$0.00 | \$32,000.00 | | \$32,000.00 | \$0.00 | \$0.00 | \$0.00 |
| Department Total: Libraries | \$4,888,091.00 | \$82,362.00 | \$601,675.00 | 14% | \$4,805,729.00 | \$4,286,416.00 | \$2,959,772.58 | \$2,749,556.79 |

| 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 |
| REVENUES | | | | | | | | | |
| Department: 1603 - Libraries | | | | | | | | | |
| Location: 200 - Administration | | | | | | | | | |
| <i>CHG SVC - Charges for Services</i> | | | | | | | | | |
| 5075 | Library Use Charges | 20,000.00 | 0.00 | 20,000.00 | 8,000.00 | 12,000.00 | 22,689.00 | Increase based on prior year actuals. | |
| 5076 | Library Erate Reimbursement | 850.00 | 0.00 | 850.00 | 0.00 | 850.00 | 6,863.00 | | |
| <i>Account Total: CHG SVC - Charges for Services</i> | | \$20,850.00 | \$0.00 | \$20,850.00 | \$8,000.00 | \$12,850.00 | \$29,552.00 | | |
| <i>INTGOV ST - Intergovernmental - State Revenues</i> | | | | | | | | | |
| 5530 | Eastern Shore Library Grant | 80,000.00 | 0.00 | 80,000.00 | 0.00 | 80,000.00 | 80,000.00 | | |
| 5640 | State Library Aid | 202,600.00 | 0.00 | 202,600.00 | 5,450.00 | 197,150.00 | 190,213.00 | Increase based on trend. | |
| <i>Account Total: INTGOV ST - Intergovernmental - State Revenues</i> | | \$282,600.00 | \$0.00 | \$282,600.00 | \$5,450.00 | \$277,150.00 | \$270,213.00 | | |
| Location Total: 200 - Administration | | \$303,450.00 | \$0.00 | \$303,450.00 | \$13,450.00 | \$290,000.00 | \$299,765.00 | | |
| Revenue Total: 1603 - Libraries | | \$303,450.00 | \$0.00 | \$303,450.00 | \$13,450.00 | \$290,000.00 | \$299,765.00 | | |

| 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: 1603 - Libraries | | | | | | | | | |
| Location: 200 - Administration | | | | | | | | | |
| PERS SVCS - Personnel Services | | | | | | | | | |
| 6000.100 | Personnel Services Salaries | 2,624,792.00 | (1,423.00) | 2,626,215.00 | 266,955.00 | 2,357,837.00 | 2,238,456.94 | | Update current position changes/new hires. |
| 6000.400 | Personnel Services Overtime Pay | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 0.00 | | |
| 6010.020 | Benefits Contingency | 1,032.00 | 0.00 | 1,032.00 | 0.00 | 1,032.00 | 0.00 | | |
| 6010.025 | Benefits Deferred Comp Match | 19,000.00 | 0.00 | 19,000.00 | 0.00 | 19,000.00 | 0.00 | | |
| 6010.030 | Benefits Hospitalization Insurance | 524,576.00 | 81,132.00 | 443,444.00 | 119,534.00 | 405,042.00 | 0.00 | | 8% increase in health insurance. |
| 6010.050 | Benefits Retirement | 348,761.00 | 0.00 | 348,761.00 | 66,528.00 | 282,233.00 | 0.00 | | |
| 6010.060 | Benefits Social Security Taxes | 200,950.00 | 43.00 | 200,907.00 | 20,726.00 | 180,224.00 | 0.00 | | |
| 6010.070 | Benefits Unemployment Insurance | 1,030.00 | 0.00 | 1,030.00 | (2.00) | 1,032.00 | 0.00 | | |
| 6010.090 | Benefits Workmans Compensation Ins | 54,267.00 | 2,610.00 | 51,657.00 | 18,428.00 | 35,839.00 | 0.00 | | Slight increase due to quote update. |
| 6010.120 | Benefits Long Term Disability | 3,869.00 | 0.00 | 3,869.00 | (1.00) | 3,870.00 | 0.00 | | |
| 6010.130 | Benefits Life Insurance | 4,385.00 | 0.00 | 4,385.00 | (1.00) | 4,386.00 | 0.00 | | |
| 6010.140 | Benefits FSA & PSA Admin and EAP Program | 4,746.00 | 0.00 | 4,746.00 | (1.00) | 4,747.00 | 0.00 | | |
| 6010.150 | Benefits Retirement Administration Fee | 4,953.00 | 0.00 | 4,953.00 | 0.00 | 4,953.00 | 0.00 | | |
| 6010.900 | Benefits OPEB contribution | 158,868.00 | 0.00 | 158,868.00 | (9,871.00) | 168,739.00 | 0.00 | | |
| Account Total: PERS SVCS - Personnel Services | | \$3,953,229.00 | \$82,362.00 | \$3,870,867.00 | \$482,295.00 | \$3,470,934.00 | \$2,238,456.94 | | |
| SUPP & MAT - Supplies & Materials | | | | | | | | | |
| 6100.100 | Administrative Expense Dues, Licenses & Subscriptions | 1,600.00 | 0.00 | 1,600.00 | 0.00 | 1,600.00 | 1,218.00 | | |
| 6100.190 | Administrative Expense Office Supplies | 18,000.00 | 0.00 | 18,000.00 | 0.00 | 18,000.00 | 14,271.41 | | |
| 6100.210 | Administrative Expense Paper | 3,000.00 | 0.00 | 3,000.00 | 0.00 | 3,000.00 | 2,699.39 | | |
| 6100.230 | Administrative Expense Postage & Freight | 4,500.00 | 0.00 | 4,500.00 | 0.00 | 4,500.00 | 1,548.59 | | |
| 6110.090 | Supplies & Equipment Computers & Printers | 25,950.00 | 0.00 | 25,950.00 | 5,550.00 | 20,400.00 | 17,700.00 | anticipating new computers for Pocomoke and Berlin branches | |
| 6110.125 | Supplies & Equipment Equipment Maintenance & Repair | 3,000.00 | 0.00 | 3,000.00 | 0.00 | 3,000.00 | 0.00 | | |
| 6110.210 | Supplies & Equipment Library AV-Multimedia | 81,000.00 | 0.00 | 81,000.00 | 3,000.00 | 78,000.00 | 73,672.37 | cost of audio books and DVDs are increasing | |
| 6110.230 | Supplies & Equipment Library Books | 204,000.00 | 0.00 | 204,000.00 | 18,000.00 | 186,000.00 | 170,379.33 | increase due to rising costs of materials and extra funds to support the new Pocomoke library | |
| 6110.240 | Supplies & Equipment Library Periodicals | 32,000.00 | 0.00 | 32,000.00 | 4,000.00 | 28,000.00 | 26,945.96 | The cost of newspapers and magazines continue to increase | |
| 6110.245 | Supplies & Equipment Mobile Phones | 1,550.00 | 0.00 | 1,550.00 | 125.00 | 1,425.00 | 1,342.99 | | |
| 6110.270 | Supplies & Equipment Office Equipment Repairs | 500.00 | 0.00 | 500.00 | 0.00 | 500.00 | 0.00 | | |

| 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 |
| 6110.280 | Supplies & Equipment Office Furniture | 5,100.00 | 0.00 | 5,100.00 | 0.00 | 5,100.00 | 5,300.00 | | |
| 6110.310 | Supplies & Equipment Promotional Materials | 5,000.00 | 0.00 | 5,000.00 | 5,000.00 | 0.00 | 0.00 | New request for the library. Feedback from a public survey launched in Summer 2024 and public input sessions held in Fall 2024, indicated the library needs to better market services. Marketing is a top priority in our next strategic plan. | |
| 6130.010 | Equipment Maintenance Copier Lease | 24,300.00 | 0.00 | 24,300.00 | 0.00 | 24,300.00 | 21,963.39 | | |
| 6130.030 | Equipment Maintenance Library Shared Computer System | 7,150.00 | 0.00 | 7,150.00 | 0.00 | 7,150.00 | 0.00 | | |
| 6130.070 | Equipment Maintenance Software Maintenance Agreements | 9,500.00 | 0.00 | 9,500.00 | 500.00 | 9,000.00 | 13,229.68 | | |
| 6160.095 | Grant Programs Library - Miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 18,400.00 | | |
| 6160.120 | Grant Programs Library Srv Enhancement - ESRL | 80,000.00 | 0.00 | 80,000.00 | 0.00 | 80,000.00 | 80,000.00 | | |
| 6170.040 | Program Expense Library Programs | 3,600.00 | 0.00 | 3,600.00 | 3,600.00 | 0.00 | 0.00 | New request for the library, typically we are able to rely on grant funding for programming, this would supplement programs offered by the mobile vehicle; they visit between 22-25 organizations each month from childcare centers to long term care facilities. | |
| Account Total: SUPP & MAT - Supplies & Materials | | \$509,750.00 | \$0.00 | \$509,750.00 | \$39,775.00 | \$469,975.00 | \$448,671.11 | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | |
| 6510.085 | Legal Services Other Legal Expenses | 1,500.00 | 0.00 | 1,500.00 | 0.00 | 1,500.00 | 0.00 | | |
| 6530.060 | Consulting Services Design Fees | 12,000.00 | 0.00 | 12,000.00 | 12,000.00 | 0.00 | 0.00 | This project was identified as part of library's public survey - website is out dated, could be easier to navigate. | |
| 6540.020 | Vehicle Operating Expenses Fuel - WC Fleet | 4,250.00 | 0.00 | 4,250.00 | 0.00 | 4,250.00 | 2,340.82 | | |
| 6540.040 | Vehicle Operating Expenses Vehicle Registration | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100.00 | | |
| 6540.045 | Vehicle Operating Expenses Vehicle Repairs Outside | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 312.30 | | |
| 6900.025 | Advertising Legal Advertisements | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 51.00 | | |
| Account Total: MAINT & SVCS - Maintenance & Services | | \$17,750.00 | \$0.00 | \$17,750.00 | \$12,000.00 | \$5,750.00 | \$2,804.12 | | |
| OTHR CHGS - Other Charges | | | | | | | | | |

| 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 |
| 7000.100 | Travel, Training & Expense Meetings/Conferences/Shows | 8,800.00 | 0.00 | 8,800.00 | 0.00 | 8,800.00 | 3,546.63 | | |
| 7170.100 | Benefits & Insurance Property & Liability Insurance | 3,000.00 | 0.00 | 3,000.00 | 800.00 | 2,200.00 | 225.00 | | |
| Account Total: OTHR CHGS - Other Charges | | \$11,800.00 | \$0.00 | \$11,800.00 | \$800.00 | \$11,000.00 | \$3,771.63 | | |
| Location Total: 200 - Administration | | \$4,492,529.00 | \$82,362.00 | \$4,410,167.00 | \$534,870.00 | \$3,957,659.00 | \$2,693,703.80 | | |
| Location: 300 - Snow Hill Branch | | | | | | | | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | |
| 6550.005 | Building Site Expenses Automatic Doors | 447.00 | 0.00 | 447.00 | 0.00 | 447.00 | 0.00 | | |
| 6550.030 | Building Site Expenses Carpet/VCT Cleaning | 2,500.00 | 0.00 | 2,500.00 | 0.00 | 2,500.00 | 1,451.59 | | |
| 6550.040 | Building Site Expenses Cleaning Contract | 15,525.00 | 0.00 | 15,525.00 | 15,525.00 | 0.00 | 180.00 | Funding for cleaning contract will be offset by the elimination of custodial worker | |
| 6550.050 | Building Site Expenses Custodial Supplies | 2,100.00 | 0.00 | 2,100.00 | 600.00 | 1,500.00 | 1,197.27 | | |
| 6550.060 | Building Site Expenses Electricity | 15,000.00 | 0.00 | 15,000.00 | 0.00 | 15,000.00 | 14,349.26 | | |
| 6550.080 | Building Site Expenses Fire Alarm Testing | 500.00 | 0.00 | 500.00 | 0.00 | 500.00 | 351.67 | | |
| 6550.081 | Building Site Expenses Fire Extinguishers | 150.00 | 0.00 | 150.00 | 0.00 | 150.00 | 31.50 | | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 7,000.00 | 0.00 | 7,000.00 | 0.00 | 7,000.00 | 6,291.57 | | |
| 6550.120 | Building Site Expenses Heating Propane | 7,500.00 | 0.00 | 7,500.00 | 0.00 | 7,500.00 | 6,902.25 | | |
| 6550.124 | Building Site Expenses HVAC Loop Water Treatment | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 695.96 | | |
| 6550.125 | Building Site Expenses HVAC Repairs/Replacement | 500.00 | 0.00 | 500.00 | 0.00 | 500.00 | 0.00 | | |
| 6550.180 | Building Site Expenses Pest Control/Termite Insp | 400.00 | 0.00 | 400.00 | 0.00 | 400.00 | 340.80 | | |
| 6550.220 | Building Site Expenses Security Alarm Monitoring | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 618.00 | | |
| 6550.270 | Building Site Expenses Telephone | 2,800.00 | 0.00 | 2,800.00 | 0.00 | 2,800.00 | 3,050.20 | | |
| 6550.280 | Building Site Expenses Tipping Fees | 400.00 | 0.00 | 400.00 | 0.00 | 400.00 | 41.25 | | |
| 6550.300 | Building Site Expenses Trash Removal | 1,500.00 | 0.00 | 1,500.00 | 0.00 | 1,500.00 | 1,298.00 | | |
| 6550.310 | Building Site Expenses Water & Sewer | 4,000.00 | 0.00 | 4,000.00 | 0.00 | 4,000.00 | 3,588.94 | | |
| Account Total: MAINT & SVCS - Maintenance & Services | | \$62,322.00 | \$0.00 | \$62,322.00 | \$16,125.00 | \$46,197.00 | \$40,388.26 | | |
| Location Total: 300 - Snow Hill Branch | | \$62,322.00 | \$0.00 | \$62,322.00 | \$16,125.00 | \$46,197.00 | \$40,388.26 | | |
| Location: 310 - Pocumoke Branch | | | | | | | | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | |
| 6550.005 | Building Site Expenses Automatic Doors | 447.00 | 0.00 | 447.00 | 0.00 | 447.00 | 0.00 | | |

| 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 |
| 6550.030 | Building Site Expenses Carpet/VCT Cleaning | 0.00 | 0.00 | 0.00 | (1,000.00) | 1,000.00 | 724.40 | removed carpet cleaning due to temp location and move into new building (won't need the first year) | |
| 6550.040 | Building Site Expenses Cleaning Contract | 9,300.00 | 0.00 | 9,300.00 | 0.00 | 9,300.00 | 8,853.02 | | |
| 6550.050 | Building Site Expenses Custodial Supplies | 1,400.00 | 0.00 | 1,400.00 | 600.00 | 800.00 | 621.72 | | |
| 6550.060 | Building Site Expenses Electricity | 2,500.00 | 0.00 | 2,500.00 | (7,500.00) | 10,000.00 | 9,377.45 | reduced electricity costs, anticipate being in the new building March 2026 (4 months of the fiscal year) | |
| 6550.080 | Building Site Expenses Fire Alarm Testing | 300.00 | 0.00 | 300.00 | 0.00 | 300.00 | 326.67 | | |
| 6550.081 | Building Site Expenses Fire Extinguishers | 50.00 | 0.00 | 50.00 | 0.00 | 50.00 | 17.50 | | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 500.00 | 0.00 | 500.00 | (4,500.00) | 5,000.00 | 3,823.49 | New building, do not anticipate needing maintenance repair | |
| 6550.110 | Building Site Expenses Heating Fuel Oil | 0.00 | 0.00 | 0.00 | (5,000.00) | 5,000.00 | 3,601.94 | Building will no longer use heating fuel | |
| 6550.120 | Building Site Expenses Heating Propane | 400.00 | 0.00 | 400.00 | 400.00 | 0.00 | 0.00 | | |
| 6550.124 | Building Site Expenses HVAC Loop Water Treatment | 300.00 | 0.00 | 300.00 | (300.00) | 600.00 | 521.96 | anticipate being in the new building March 2026 (4 months of the fiscal year) | |
| 6550.170 | Building Site Expenses Office Rent/Lease | 32,505.00 | 0.00 | 32,505.00 | 32,505.00 | 0.00 | 0.00 | Estimating rent expenses through Winter 2026. | |
| 6550.180 | Building Site Expenses Pest Control/Termite Insp | 400.00 | 0.00 | 400.00 | 0.00 | 400.00 | 340.80 | | |
| 6550.220 | Building Site Expenses Security Alarm Monitoring | 400.00 | 0.00 | 400.00 | (800.00) | 1,200.00 | 204.00 | | |
| 6550.270 | Building Site Expenses Telephone | 3,500.00 | 0.00 | 3,500.00 | 500.00 | 3,000.00 | 2,550.22 | | |
| 6550.280 | Building Site Expenses Tipping Fees | 400.00 | 0.00 | 400.00 | 0.00 | 400.00 | 20.00 | | |
| 6550.300 | Building Site Expenses Trash Removal | 50.00 | 0.00 | 50.00 | 0.00 | 50.00 | 0.00 | | |
| 6550.310 | Building Site Expenses Water & Sewer | 500.00 | 0.00 | 500.00 | 0.00 | 500.00 | 33.82 | | |
| Account Total: MAINT & SVCS - Maintenance & Services | | \$52,952.00 | \$0.00 | \$52,952.00 | \$14,905.00 | \$38,047.00 | \$31,016.99 | | |
| Location Total: 310 - Pocomoke Branch | | \$52,952.00 | \$0.00 | \$52,952.00 | \$14,905.00 | \$38,047.00 | \$31,016.99 | | |
| Location: 320 - Berlin Branch | | | | | | | | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | |
| 6550.030 | Building Site Expenses Carpet/VCT Cleaning | 1,500.00 | 0.00 | 1,500.00 | 0.00 | 1,500.00 | 711.20 | | |
| 6550.040 | Building Site Expenses Cleaning Contract | 15,525.00 | 0.00 | 15,525.00 | 425.00 | 15,100.00 | 14,363.98 | | |
| 6550.050 | Building Site Expenses Custodial Supplies | 2,400.00 | 0.00 | 2,400.00 | 600.00 | 1,800.00 | 1,091.87 | | |

| 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 |
| 6550.060 | Building Site Expenses Electricity | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 10,000.00 | 6,287.33 | | |
| 6550.070 | Building Site Expenses Elevator Testing | 3,000.00 | 0.00 | 3,000.00 | 0.00 | 3,000.00 | 2,862.00 | | |
| 6550.080 | Building Site Expenses Fire Alarm Testing | 600.00 | 0.00 | 600.00 | 0.00 | 600.00 | 401.67 | | |
| 6550.081 | Building Site Expenses Fire Extinguishers | 50.00 | 0.00 | 50.00 | 0.00 | 50.00 | 28.00 | | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 7,500.00 | 0.00 | 7,500.00 | 0.00 | 7,500.00 | 6,994.22 | | |
| 6550.124 | Building Site Expenses HVAC Loop Water Treatment | 1,200.00 | 0.00 | 1,200.00 | 0.00 | 1,200.00 | 521.96 | | |
| 6550.180 | Building Site Expenses Pest Control/Termite Insp | 400.00 | 0.00 | 400.00 | 0.00 | 400.00 | 340.80 | | |
| 6550.220 | Building Site Expenses Security Alarm Monitoring | 1,200.00 | 0.00 | 1,200.00 | 0.00 | 1,200.00 | 623.00 | | |
| 6550.250 | Building Site Expenses Sprinkler Testing | 1,800.00 | 0.00 | 1,800.00 | 0.00 | 1,800.00 | 990.00 | | |
| 6550.270 | Building Site Expenses Telephone | 5,000.00 | 0.00 | 5,000.00 | 0.00 | 5,000.00 | 4,704.28 | | |
| 6550.280 | Building Site Expenses Tipping Fees | 400.00 | 0.00 | 400.00 | 0.00 | 400.00 | 10.40 | | |
| 6550.300 | Building Site Expenses Trash Removal | 600.00 | 0.00 | 600.00 | 0.00 | 600.00 | 395.00 | | |
| 6550.310 | Building Site Expenses Water & Sewer | 3,000.00 | 0.00 | 3,000.00 | 0.00 | 3,000.00 | 1,600.79 | | |
| Account Total: MAINT & SVCS - Maintenance & Services | | \$54,175.00 | \$0.00 | \$54,175.00 | \$1,025.00 | \$53,150.00 | \$41,926.50 | | |
| Location Total: 320 - Berlin Branch | | \$54,175.00 | \$0.00 | \$54,175.00 | \$1,025.00 | \$53,150.00 | \$41,926.50 | | |
| Location: 325 - Ocean Pines Branch | | | | | | | | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | |
| 6550.005 | Building Site Expenses Automatic Doors | 638.00 | 0.00 | 638.00 | 0.00 | 638.00 | 0.00 | | |
| 6550.030 | Building Site Expenses Carpet/VCT Cleaning | 2,500.00 | 0.00 | 2,500.00 | 0.00 | 2,500.00 | 2,358.46 | | |
| 6550.040 | Building Site Expenses Cleaning Contract | 17,100.00 | 0.00 | 17,100.00 | 500.00 | 16,600.00 | 15,769.65 | | |
| 6550.050 | Building Site Expenses Custodial Supplies | 2,400.00 | 0.00 | 2,400.00 | 600.00 | 1,800.00 | 1,666.75 | | |
| 6550.060 | Building Site Expenses Electricity | 37,000.00 | 0.00 | 37,000.00 | 0.00 | 37,000.00 | 30,973.00 | | |
| 6550.080 | Building Site Expenses Fire Alarm Testing | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 0.00 | | |
| 6550.081 | Building Site Expenses Fire Extinguishers | 50.00 | 0.00 | 50.00 | 0.00 | 50.00 | 42.00 | | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 10,000.00 | 6,219.40 | | |
| 6550.120 | Building Site Expenses Heating Propane | 16,000.00 | 0.00 | 16,000.00 | 0.00 | 16,000.00 | 10,817.11 | | |
| 6550.124 | Building Site Expenses HVAC Loop Water Treatment | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 521.96 | | |
| 6550.125 | Building Site Expenses HVAC Repairs/Replacement | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 0.00 | | |

| 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 |
| 6550.180 | Building Site Expenses Pest Control/Termite Insp | 400.00 | 0.00 | 400.00 | 0.00 | 400.00 | 340.80 | | |
| 6550.220 | Building Site Expenses Security Alarm Monitoring | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 408.00 | | |
| 6550.250 | Building Site Expenses Sprinkler Testing | 1,800.00 | 0.00 | 1,800.00 | 0.00 | 1,800.00 | 1,660.00 | | |
| 6550.270 | Building Site Expenses Telephone | 4,000.00 | 0.00 | 4,000.00 | 0.00 | 4,000.00 | 3,943.52 | | |
| 6550.280 | Building Site Expenses Tipping Fees | 400.00 | 0.00 | 400.00 | 0.00 | 400.00 | 75.80 | | |
| 6550.300 | Building Site Expenses Trash Removal | 2,300.00 | 0.00 | 2,300.00 | 0.00 | 2,300.00 | 2,024.00 | | |
| 6550.310 | Building Site Expenses Water & Sewer | 3,500.00 | 0.00 | 3,500.00 | 0.00 | 3,500.00 | 2,844.10 | | |
| Account Total: MAINT & SVCS - Maintenance & Services | | \$103,088.00 | \$0.00 | \$103,088.00 | \$1,100.00 | \$101,988.00 | \$79,664.55 | | |
| Location Total: 325 - Ocean Pines Branch | | \$103,088.00 | \$0.00 | \$103,088.00 | \$1,100.00 | \$101,988.00 | \$79,664.55 | | |
| Location: 335 - Ocean City 100th St. Branch | | | | | | | | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | |
| 6550.005 | Building Site Expenses Automatic Doors | 575.00 | 0.00 | 575.00 | 0.00 | 575.00 | 0.00 | | |
| 6550.030 | Building Site Expenses Carpet/VCT Cleaning | 1,600.00 | 0.00 | 1,600.00 | 0.00 | 1,600.00 | 989.90 | | |
| 6550.040 | Building Site Expenses Cleaning Contract | 13,650.00 | 0.00 | 13,650.00 | 350.00 | 13,300.00 | 12,615.57 | | |
| 6550.050 | Building Site Expenses Custodial Supplies | 2,400.00 | 0.00 | 2,400.00 | 600.00 | 1,800.00 | 793.26 | | |
| 6550.060 | Building Site Expenses Electricity | 40,000.00 | 0.00 | 40,000.00 | 0.00 | 40,000.00 | 35,957.01 | | |
| 6550.070 | Building Site Expenses Elevator Testing | 4,000.00 | 0.00 | 4,000.00 | 0.00 | 4,000.00 | 4,015.05 | | |
| 6550.080 | Building Site Expenses Fire Alarm Testing | 450.00 | 0.00 | 450.00 | 0.00 | 450.00 | 759.43 | | |
| 6550.081 | Building Site Expenses Fire Extinguishers | 50.00 | 0.00 | 50.00 | 0.00 | 50.00 | 28.00 | | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 10,000.00 | 5,417.62 | | |
| 6550.124 | Building Site Expenses HVAC Loop Water Treatment | 800.00 | 0.00 | 800.00 | 0.00 | 800.00 | 521.96 | | |
| 6550.125 | Building Site Expenses HVAC Repairs/Replacement | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 0.00 | | |
| 6550.140 | Building Site Expenses Internet Access | 2,500.00 | 0.00 | 2,500.00 | 700.00 | 1,800.00 | 1,642.80 | | |
| 6550.180 | Building Site Expenses Pest Control/Termite Insp | 400.00 | 0.00 | 400.00 | 0.00 | 400.00 | 340.80 | | |
| 6550.220 | Building Site Expenses Security Alarm Monitoring | 1,500.00 | 0.00 | 1,500.00 | 0.00 | 1,500.00 | 708.00 | | |
| 6550.242 | Building Site Expenses Sewage Pump Monitoring | 300.00 | 0.00 | 300.00 | 0.00 | 300.00 | 0.00 | | |
| 6550.250 | Building Site Expenses Sprinkler Testing | 1,800.00 | 0.00 | 1,800.00 | 0.00 | 1,800.00 | 1,530.00 | | |
| 6550.270 | Building Site Expenses Telephone | 4,000.00 | 0.00 | 4,000.00 | 0.00 | 4,000.00 | 3,622.94 | | |
| 6550.280 | Building Site Expenses Tipping Fees | 400.00 | 0.00 | 400.00 | 0.00 | 400.00 | 73.00 | | |

| 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 |
| 6550.300 | Building Site Expenses Trash Removal | 100.00 | 0.00 | 100.00 | 0.00 | 100.00 | 0.00 | | |
| 6550.310 | Building Site Expenses Water & Sewer | 4,500.00 | 0.00 | 4,500.00 | 0.00 | 4,500.00 | 4,057.14 | | |
| Account Total: MAINT & SVCS - Maintenance & Services | | \$91,025.00 | \$0.00 | \$91,025.00 | \$1,650.00 | \$89,375.00 | \$73,072.48 | | |
| CAP EQ - Capital Equipment | | | | | | | | | |
| 9010.100 | Capital Equipment Furniture & Fixtures | 32,000.00 | 0.00 | 32,000.00 | 32,000.00 | 0.00 | 0.00 | Current sign is not working on one side, software is out of date. This is the original sign to the building which opened in 2008 | |
| Account Total: CAP EQ - Capital Equipment | | \$32,000.00 | \$0.00 | \$32,000.00 | \$32,000.00 | \$0.00 | \$0.00 | | |
| Location Total: 335 - Ocean City 100th St. Branch | | \$123,025.00 | \$0.00 | \$123,025.00 | \$33,650.00 | \$89,375.00 | \$73,072.48 | | |
| Expense Total: 1603 - Libraries | | \$4,888,091.00 | \$82,362.00 | \$4,805,729.00 | \$601,675.00 | \$4,286,416.00 | \$2,959,772.58 | | |

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|--|-----------------------|-----------------------|--|----------------------------------|---------------------------|---------------------|--------------------|--------------------|
| | | 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: 1604 Other Recreation & Culture | | | | | | | | |
| OTHR CHGS - Other Charges | \$95,000.00 | (\$1.00) | \$15,000.00 | 19% | \$95,001.00 | \$80,000.00 | \$80,000.00 | \$80,000.00 |
| Department Total: Other Recreation & Culture | \$95,000.00 | (\$1.00) | \$15,000.00 | 19% | \$95,001.00 | \$80,000.00 | \$80,000.00 | \$80,000.00 |

| 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: 1604 - Other Recreation & Culture | | | | | | | | | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | | |
| 7100.019 | County Grants Cpt. Steve's Poor Girls Open Inc | 10,000.00 | 0.00 | 10,000.00 | 0.00 | 10,000.00 | 10,000.00 | | |
| 7100.050 | County Grants Furnacetown | 40,000.00 | 0.00 | 40,000.00 | 0.00 | 40,000.00 | 40,000.00 | | |
| 7100.095 | County Grants MarVa Theatre Performing Arts Ct | 15,000.00 | 0.00 | 15,000.00 | 0.00 | 15,000.00 | 15,000.00 | | |
| 7100.116 | County Grants O.C. Developmental Corporation | 0.00 | (1.00) | 1.00 | 0.00 | 0.00 | 0.00 | Request in OC Grants to Towns \$125,000 | Request for \$125,000 is in the Town of Ocean City Budget |
| 7100.135 | County Grants Delmarva Discovery Ctr/Poc Mktg | 30,000.00 | 0.00 | 30,000.00 | 15,000.00 | 15,000.00 | 15,000.00 | Expenses for exhibit restaging, new signage, and new educational outreach program | |
| <i>Account Total: OTHR CHGS - Other Charges</i> | | \$95,000.00 | (\$1.00) | \$95,001.00 | \$15,000.00 | \$80,000.00 | \$80,000.00 | | |
| Expense Total: 1604 - Other Recreation & Culture | | \$95,000.00 | (\$1.00) | \$95,001.00 | \$15,000.00 | \$80,000.00 | \$80,000.00 | | |

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|---------------------------------------|-----------------------|-----------------------|--|----------------------------------|---------------------------|---------------------|--------------------|--------------------|
| | | 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: 1701 Extension Service | | | | | | | | |
| PERS SVCS - Personnel Services | \$0.00 | \$0.00 | \$0.00 | 0% | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| SUPP & MAT - Supplies & Materials | \$20,449.00 | \$0.00 | \$650.00 | 3% | \$20,449.00 | \$19,799.00 | \$17,395.38 | \$14,226.54 |
| MAINT & SVCS - Maintenance & Services | \$0.00 | \$0.00 | (\$195.00) | -94% | \$0.00 | \$195.00 | \$75.29 | \$2,336.71 |
| OTHR CHGS - Other Charges | \$262,292.00 | \$0.00 | \$14,792.00 | 6% | \$262,292.00 | \$247,500.00 | \$235,631.00 | \$223,164.00 |
| Department Total: Extension Service | \$282,741.00 | \$0.00 | \$15,247.00 | 6% | \$282,741.00 | \$267,494.00 | \$253,101.67 | \$239,727.25 |

| 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: 1701 - Extension Service | | | | | | | | | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | | |
| 6100.010 | Administrative Expense Administrative Expenses | 7,700.00 | 0.00 | 7,700.00 | 2,750.00 | 4,950.00 | 4,798.00 | U-Haul rent increase on all four units | |
| 6100.100 | Administrative Expense Dues, Licenses & Subscriptions | 749.00 | 0.00 | 749.00 | 0.00 | 749.00 | 350.00 | | |
| 6100.190 | Administrative Expense Office Supplies | 6,000.00 | 0.00 | 6,000.00 | (600.00) | 6,600.00 | 6,086.15 | | |
| 6100.230 | Administrative Expense Postage & Freight | 1,000.00 | 0.00 | 1,000.00 | (500.00) | 1,500.00 | 300.00 | | |
| 6130.010 | Equipment Maintenance Copier Lease | 5,000.00 | 0.00 | 5,000.00 | (1,000.00) | 6,000.00 | 5,861.23 | New copier agreement | |
| <i>Account Total: SUPP & MAT - Supplies & Materials</i> | | \$20,449.00 | \$0.00 | \$20,449.00 | \$650.00 | \$19,799.00 | \$17,395.38 | | |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | | |
| 6550.270 | Building Site Expenses Telephone | 0.00 | 0.00 | 0.00 | (195.00) | 195.00 | 75.29 | | |
| <i>Account Total: MAINT & SVCS - Maintenance & Services</i> | | \$0.00 | \$0.00 | \$0.00 | (\$195.00) | \$195.00 | \$75.29 | | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | | |
| 7120.020 | Other Non-Matching Expenses Appropriation for Extension Svc | 262,292.00 | 0.00 | 262,292.00 | 14,792.00 | 247,500.00 | 235,631.00 | State mandated salary increases | |
| <i>Account Total: OTHR CHGS - Other Charges</i> | | \$262,292.00 | \$0.00 | \$262,292.00 | \$14,792.00 | \$247,500.00 | \$235,631.00 | | |
| Department Total: 1701 - Extension Service | | \$282,741.00 | \$0.00 | \$282,741.00 | \$15,247.00 | \$267,494.00 | \$253,101.67 | | |

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|---|-----------------------|-----------------------|--|----------------------------------|---------------------------|---------------------|--------------------|--------------------|
| | | 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: 1702 Other Natural Resources | | | | | | | | |
| SUPP & MAT - Supplies & Materials | \$50,000.00 | \$0.00 | (\$23,935.00) | -32% | \$50,000.00 | \$73,935.00 | \$8,138.00 | \$14,984.90 |
| OTHR CHGS - Other Charges | \$565,800.00 | \$0.00 | \$13,800.00 | 2% | \$565,800.00 | \$552,000.00 | \$452,867.47 | \$518,654.81 |
| Department Total: Other Natural Resources | \$615,800.00 | \$0.00 | (\$10,135.00) | -2% | \$615,800.00 | \$625,935.00 | \$461,005.47 | \$533,639.71 |

| 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 |
| REVENUES | | | | | | | | | |
| Department: 1702 - Other Natural Resources | | | | | | | | | |
| INTGOV ST - Intergovernmental - State Revenues | | | | | | | | | |
| 5925 | MALPF Admin Fee | 15,000.00 | 0.00 | 15,000.00 | 3,000.00 | 12,000.00 | 30,000.00 | Increase based on prior 4 years actuals | |
| Account Total: INTGOV ST - Intergovernmental - State Revenues | | \$15,000.00 | \$0.00 | \$15,000.00 | \$3,000.00 | \$12,000.00 | \$30,000.00 | | |
| Revenue Total: 1702 - Other Natural Resources | | \$15,000.00 | \$0.00 | \$15,000.00 | \$3,000.00 | \$12,000.00 | \$30,000.00 | | |

| 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: 1702 - Other Natural Resources | | | | | | | | | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | | |
| 6170.010 | Program Expense Spongy Moth Control | 50,000.00 | 0.00 | 50,000.00 | (23,935.00) | 73,935.00 | 8,138.00 | Decrease based on past 5 years actuals. | |
| <i>Account Total: SUPP & MAT - Supplies & Materials</i> | | \$50,000.00 | \$0.00 | \$50,000.00 | (\$23,935.00) | \$73,935.00 | \$8,138.00 | | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | | |
| 7100.180 | County Grants Soil Conservation | 12,000.00 | 0.00 | 12,000.00 | 0.00 | 12,000.00 | 12,000.00 | | |
| 7130.030 | Matching Appropriation Conservation Easements | 13,800.00 | 0.00 | 13,800.00 | 13,800.00 | 0.00 | 23,800.00 | FY26 matching commitment to the state. | |
| 7130.040 | Matching Appropriation Md Agri Land Preservation Fund | 50,000.00 | 0.00 | 50,000.00 | 0.00 | 50,000.00 | 2,409.47 | | |
| 7130.050 | Matching Appropriation Beach Maintenance | 490,000.00 | 0.00 | 490,000.00 | 0.00 | 490,000.00 | 414,658.00 | | |
| <i>Account Total: OTHR CHGS - Other Charges</i> | | \$565,800.00 | \$0.00 | \$565,800.00 | \$13,800.00 | \$552,000.00 | \$452,867.47 | | |
| Expense Total: 1702 - Other Natural Resources | | \$615,800.00 | \$0.00 | \$615,800.00 | (\$10,135.00) | \$625,935.00 | \$461,005.47 | | |

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|--|-----------------------|-----------------------|--|----------------------------------|---------------------------|---------------------|--------------------|--------------------|
| | | 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: 1801 Economic Development | | | | | | | | |
| PERS SVCS - Personnel Services | \$260,158.82 | \$2,877.82 | \$20,243.82 | 8% | \$257,281.00 | \$239,915.00 | \$149,055.91 | \$137,395.44 |
| SUPP & MAT - Supplies & Materials | \$250,650.00 | \$0.00 | \$31,810.00 | 15% | \$250,650.00 | \$218,840.00 | \$599,532.76 | \$397,976.23 |
| MAINT & SVCS - Maintenance & Services | \$78,575.00 | \$0.00 | \$30,000.00 | 62% | \$78,575.00 | \$48,575.00 | \$36,372.73 | \$41,349.50 |
| OTHR CHGS - Other Charges | \$27,100.00 | \$0.00 | \$6,480.00 | 31% | \$27,100.00 | \$20,620.00 | \$11,386.32 | \$13,371.09 |
| CAP EQ - Capital Equipment | \$20,000.00 | \$0.00 | (\$44,500.00) | -69% | \$20,000.00 | \$64,500.00 | \$30,213.61 | \$0.00 |
| Department Total: Economic Development | \$636,483.82 | \$2,877.82 | \$44,033.82 | 7% | \$633,606.00 | \$592,450.00 | \$826,561.33 | \$590,092.26 |

| 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 |
| REVENUES | | | | | | | | | |
| Department: 1801 - Economic Development | | | | | | | | | |
| INTGOV ST - Intergovernmental - State Revenues | | | | | | | | | |
| 5940 | Intern Program Grant | 100,000.00 | 0.00 | 100,000.00 | 0.00 | 100,000.00 | 100,000.00 | | |
| Account Total: INTGOV ST - Intergovernmental - State Revenues | | \$100,000.00 | \$0.00 | \$100,000.00 | \$0.00 | \$100,000.00 | \$100,000.00 | | |
| Revenue Total: 1801 - Economic Development | | \$100,000.00 | \$0.00 | \$100,000.00 | \$0.00 | \$100,000.00 | \$100,000.00 | | |

| 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: 1801 - Economic Development | | | | | | | | | |
| <i>PERS SVCS - Personnel Services</i> | | | | | | | | | |
| 6000.100 | Personnel Services Salaries | 173,555.00 | 0.00 | 173,555.00 | 12,232.00 | 161,323.00 | 149,055.91 | | |
| 6010.020 | Benefits Contingency | 68.00 | 0.00 | 68.00 | (3.00) | 71.00 | 0.00 | | |
| 6010.025 | Benefits Deferred Comp Match | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 0.00 | | |
| 6010.030 | Benefits Hospitalization Insurance | 36,579.82 | 2,705.82 | 33,874.00 | 2,705.82 | 33,874.00 | 0.00 | | 8% increase in health insurance. |
| 6010.050 | Benefits Retirement | 23,048.00 | 0.00 | 23,048.00 | 3,738.00 | 19,310.00 | 0.00 | | |
| 6010.060 | Benefits Social Security Taxes | 13,278.00 | 0.00 | 13,278.00 | 935.00 | 12,343.00 | 0.00 | | |
| 6010.070 | Benefits Unemployment Insurance | 68.00 | 0.00 | 68.00 | (3.00) | 71.00 | 0.00 | | |
| 6010.090 | Benefits Workmans Compensation Ins | 3,586.00 | 172.00 | 3,414.00 | 1,134.00 | 2,452.00 | 0.00 | | |
| 6010.120 | Benefits Long Term Disability | 256.00 | 0.00 | 256.00 | (9.00) | 265.00 | 0.00 | | |
| 6010.130 | Benefits Life Insurance | 290.00 | 0.00 | 290.00 | (10.00) | 300.00 | 0.00 | | |
| 6010.140 | Benefits FSA & PSA Admin and EAP Program | 314.00 | 0.00 | 314.00 | (11.00) | 325.00 | 0.00 | | |
| 6010.150 | Benefits Retirement Administration Fee | 327.00 | 0.00 | 327.00 | (12.00) | 339.00 | 0.00 | | |
| 6010.900 | Benefits OPEB contribution | 6,789.00 | 0.00 | 6,789.00 | (453.00) | 7,242.00 | 0.00 | | |
| <i>Account Total: PERS SVCS - Personnel Services</i> | | \$260,158.82 | \$2,877.82 | \$257,281.00 | \$20,243.82 | \$239,915.00 | \$149,055.91 | | |
| <i>SUPP & MAT - Supplies & Materials</i> | | | | | | | | | |
| 6100.100 | Administrative Expense Dues, Licenses & Subscriptions | 4,110.00 | 0.00 | 4,110.00 | 710.00 | 3,400.00 | 1,573.54 | Add'l Memberships/dues | |
| 6100.150 | Administrative Expense Incentives & Events | 16,000.00 | 0.00 | 16,000.00 | 6,000.00 | 10,000.00 | 7,626.99 | Aquaculture Branding & MEDA | |
| 6100.190 | Administrative Expense Office Supplies | 700.00 | 0.00 | 700.00 | 0.00 | 700.00 | 625.89 | | |
| 6110.090 | Supplies & Equipment Computers & Printers | 2,100.00 | 0.00 | 2,100.00 | 2,100.00 | 0.00 | 0.00 | Replace laptop IT schedule | |
| 6110.245 | Supplies & Equipment Mobile Phones | 2,040.00 | 0.00 | 2,040.00 | 0.00 | 2,040.00 | 1,196.18 | | |
| 6110.280 | Supplies & Equipment Office Furniture | 1,500.00 | 0.00 | 1,500.00 | 0.00 | 1,500.00 | 3,741.71 | | |
| 6110.310 | Supplies & Equipment Promotional Materials | 12,000.00 | 0.00 | 12,000.00 | 12,000.00 | 0.00 | 0.00 | Collateral Added | |
| 6130.010 | Equipment Maintenance Copier Lease | 1,200.00 | 0.00 | 1,200.00 | 0.00 | 1,200.00 | 1,379.74 | | |
| 6130.060 | Equipment Maintenance Software Licensing | 11,000.00 | 0.00 | 11,000.00 | 11,000.00 | 0.00 | 0.00 | Cost for Hubspot CRM & Jobs EQ Software licenses. | |
| 6160.043 | Grant Programs Other Grants | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,916.66 | | |
| 6160.151 | Grant Programs Tri County Economic Dev Grant | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 383,265.15 | | |
| 6170.020 | Program Expense Workforce Development Programs | 200,000.00 | 0.00 | 200,000.00 | 0.00 | 200,000.00 | 195,206.90 | | |
| <i>Account Total: SUPP & MAT - Supplies & Materials</i> | | \$250,650.00 | \$0.00 | \$250,650.00 | \$31,810.00 | \$218,840.00 | \$599,532.76 | | |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | | |
| 6530.040 | Consulting Services Consulting Services | 45,000.00 | 0.00 | 45,000.00 | 0.00 | 45,000.00 | 34,000.00 | | |

| 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 |
| 6540.020 | Vehicle Operating Expenses Fuel - WC Fleet | 1,875.00 | 0.00 | 1,875.00 | 0.00 | 1,875.00 | 1,000.26 | | |
| 6540.030 | Vehicle Operating Expenses Vehicle Maintenance | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 927.30 | | |
| 6550.270 | Building Site Expenses Telephone | 700.00 | 0.00 | 700.00 | 0.00 | 700.00 | 445.17 | | |
| 6900.015 | Advertising Economic Development | 30,000.00 | 0.00 | 30,000.00 | 30,000.00 | 0.00 | 0.00 | Promotions & Campaigns | |
| Account Total: MAINT & SVCS - Maintenance & Services | | \$78,575.00 | \$0.00 | \$78,575.00 | \$30,000.00 | \$48,575.00 | \$36,372.73 | | |
| OTHR CHGS - Other Charges | | | | | | | | | |
| 7000.020 | Travel, Training & Expense Board Member Allowance | 1,500.00 | 0.00 | 1,500.00 | (2,700.00) | 4,200.00 | 946.14 | Reduced to quarterly meetings | |
| 7000.100 | Travel, Training & Expense Meetings/Conferences/Shows | 25,450.00 | 0.00 | 25,450.00 | 10,230.00 | 15,220.00 | 7,776.46 | Professional Devel. & Training Conferences | |
| 7000.115 | Travel, Training & Expense Mileage | 150.00 | 0.00 | 150.00 | (1,050.00) | 1,200.00 | 2,663.72 | Reduced/County Vehicle | |
| Account Total: OTHR CHGS - Other Charges | | \$27,100.00 | \$0.00 | \$27,100.00 | \$6,480.00 | \$20,620.00 | \$11,386.32 | | |
| CAP EQ - Capital Equipment | | | | | | | | | |
| 9010.010 | Capital Equipment New Vehicles | 0.00 | 0.00 | 0.00 | (31,000.00) | 31,000.00 | 0.00 | No new vehicle requests for FY26 | |
| 9010.170 | Capital Equipment Software | 20,000.00 | 0.00 | 20,000.00 | (13,500.00) | 33,500.00 | 30,213.61 | Added Zartico and Enradius software | |
| Account Total: CAP EQ - Capital Equipment | | \$20,000.00 | \$0.00 | \$20,000.00 | (\$44,500.00) | \$64,500.00 | \$30,213.61 | | |
| Expense Total: 1801 - Economic Development | | \$636,483.82 | \$2,877.82 | \$633,606.00 | \$44,033.82 | \$592,450.00 | \$826,561.33 | | |

Worcester County

FY2026 Budget Request by Category

| | 2026 Committee Review | Committee Adjustments | Overall FY26 Committee Variance \$ vs FY25 Adopted | Overall FY26 Committee Variance % | 2026 Department Requested | 2025 Adopted Budget | 2024 Actual Amount | 2023 Actual Amount |
|---------------------------------------|-----------------------|-----------------------|--|-----------------------------------|---------------------------|-----------------------|-----------------------|-----------------------|
| Department: 1803 Tourism | | | | | | | | |
| PERS SVCS - Personnel Services | \$501,432.32 | \$1,513.32 | \$37,478.32 | 10% | \$499,919.00 | \$463,954.00 | \$322,914.06 | \$297,807.85 |
| SUPP & MAT - Supplies & Materials | 289,762.00 | 0.00 | (30,938.00) | -10% | 289,762.00 | 320,700.00 | 175,903.21 | 1,011,413.58 |
| MAINT & SVCS - Maintenance & Services | 911,558.00 | 0.00 | 66,000.00 | 8% | 911,558.00 | 845,558.00 | 817,701.08 | 876,498.42 |
| OTHR CHGS - Other Charges | 21,800.00 | 0.00 | 8,950.00 | 70% | 21,800.00 | 12,850.00 | 7,252.18 | 5,523.07 |
| CAP EQ - Capital Equipment | 0.00 | 0.00 | 0.00 | 0% | 0.00 | 0.00 | 0.00 | 0.00 |
| Department Total: Tourism | \$1,724,552.32 | \$1,513.32 | \$81,490.32 | 5% | \$1,723,039.00 | \$1,643,062.00 | \$1,323,770.53 | \$2,191,242.92 |

| 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 |
| REVENUES | | | | | | | | | |
| Department: 1803 - Tourism | | | | | | | | | |
| Location: 200 - Administration | | | | | | | | | |
| INTGOV ST - Intergovernmental - State Revenues | | | | | | | | | |
| 5705 | State Grant for Tourism | 195,000.00 | 0.00 | 195,000.00 | 35,000.00 | 160,000.00 | 102,511.00 | | |
| Account Total: INTGOV ST - Intergovernmental - State Revenues | | \$195,000.00 | \$0.00 | \$195,000.00 | \$35,000.00 | \$160,000.00 | \$102,511.00 | | |
| Location Total: 200 - Administration | | \$195,000.00 | \$0.00 | \$195,000.00 | \$35,000.00 | \$160,000.00 | \$102,511.00 | | |
| Revenue Total: 1803 - Tourism | | \$195,000.00 | \$0.00 | \$195,000.00 | \$35,000.00 | \$160,000.00 | \$102,511.00 | | |

| 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: 1803 - Tourism | | | | | | | | | |
| Location: 200 - Administration | | | | | | | | | |
| PERS SVCS - Personnel Services | | | | | | | | | |
| 6000.100 | Personnel Services Salaries | 279,032.00 | 0.00 | 279,032.00 | 29,899.00 | 249,133.00 | 231,451.40 | | |
| 6010.020 | Benefits Contingency | 110.00 | 0.00 | 110.00 | 1.00 | 109.00 | 0.00 | | |
| 6010.025 | Benefits Deferred Comp Match | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 2,000.00 | 0.00 | | |
| 6010.030 | Benefits Hospitalization Insurance | 7,247.12 | 536.12 | 6,711.00 | 535.12 | 6,712.00 | 0.00 | | 8% increase in health insurance. |
| 6010.050 | Benefits Retirement | 37,055.00 | 0.00 | 37,055.00 | 7,234.00 | 29,821.00 | 0.00 | | |
| 6010.060 | Benefits Social Security Taxes | 21,348.00 | 0.00 | 21,348.00 | 2,288.00 | 19,060.00 | 0.00 | | |
| 6010.070 | Benefits Unemployment Insurance | 109.00 | 0.00 | 109.00 | 0.00 | 109.00 | 0.00 | | |
| 6010.090 | Benefits Workmans Compensation Ins | 5,766.00 | 278.00 | 5,488.00 | 1,979.00 | 3,787.00 | 0.00 | | Slight increase due to quote update. |
| 6010.120 | Benefits Long Term Disability | 411.00 | 0.00 | 411.00 | 2.00 | 409.00 | 0.00 | | |
| 6010.130 | Benefits Life Insurance | 466.00 | 0.00 | 466.00 | 3.00 | 463.00 | 0.00 | | |
| 6010.140 | Benefits FSA & PSA Admin and EAP Program | 504.00 | 0.00 | 504.00 | 2.00 | 502.00 | 0.00 | | |
| 6010.150 | Benefits Retirement Administration Fee | 526.00 | 0.00 | 526.00 | 3.00 | 523.00 | 0.00 | | |
| 6010.900 | Benefits OPEB contribution | 10,184.00 | 0.00 | 10,184.00 | (679.00) | 10,863.00 | 0.00 | | |
| Account Total: PERS SVCS - Personnel Services | | \$364,758.12 | \$814.12 | \$363,944.00 | \$41,267.12 | \$323,491.00 | \$231,451.40 | | |
| SUPP & MAT - Supplies & Materials | | | | | | | | | |
| 6100.010 | Administrative Expense Administrative Expenses | 600.00 | 0.00 | 600.00 | 0.00 | 600.00 | 780.90 | | |
| 6100.100 | Administrative Expense Dues, Licenses & Subscriptions | 7,554.00 | 0.00 | 7,554.00 | 4,585.00 | 2,969.00 | 2,430.99 | Added Memberships & Dues | |
| 6100.150 | Administrative Expense Incentives & Events | 1,800.00 | 0.00 | 1,800.00 | 900.00 | 900.00 | 1,038.71 | | |
| 6100.190 | Administrative Expense Office Supplies | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 1,056.50 | | |
| 6110.090 | Supplies & Equipment Computers & Printers | 4,200.00 | 0.00 | 4,200.00 | 4,200.00 | 0.00 | 410.43 | Replacement schedule per IT | |
| 6110.245 | Supplies & Equipment Mobile Phones | 1,308.00 | 0.00 | 1,308.00 | 0.00 | 1,308.00 | 961.02 | | |
| 6110.310 | Supplies & Equipment Promotional Materials | 54,800.00 | 0.00 | 54,800.00 | 16,537.00 | 38,263.00 | 55,192.55 | New collateral & increase quantity | |
| 6110.393 | Supplies & Equipment Special Event Sponsorship | 10,000.00 | 0.00 | 10,000.00 | 4,000.00 | 6,000.00 | 5,175.00 | Sponsored more town events | |
| 6130.010 | Equipment Maintenance Copier Lease | 600.00 | 0.00 | 600.00 | 0.00 | 600.00 | 516.12 | | |
| 6130.060 | Equipment Maintenance Software Licensing | 10,000.00 | 0.00 | 10,000.00 | 8,000.00 | 2,000.00 | 0.00 | New Kiosk + Software | |
| 6160.043 | Grant Programs Other Grants | 0.00 | 0.00 | 0.00 | (104,160.00) | 104,160.00 | 4,574.79 | One Time Grant from EDA | |
| 6160.150 | Grant Programs Tourism Grant Projects | 195,000.00 | 0.00 | 195,000.00 | 35,000.00 | 160,000.00 | 102,511.00 | Est. based on OTD formula | |
| Account Total: SUPP & MAT - Supplies & Materials | | \$286,862.00 | \$0.00 | \$286,862.00 | (\$30,938.00) | \$317,800.00 | \$174,648.01 | | |
| MAINT & SVCS - Maintenance & Services | | | | | | | | | |

| 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 |
| 6530.040 | Consulting Services Consulting Services | 35,100.00 | 0.00 | 35,100.00 | 16,000.00 | 19,100.00 | 14,563.85 | Add'l product dev grant management | |
| 6530.180 | Consulting Services Web Page | 18,000.00 | 0.00 | 18,000.00 | 0.00 | 18,000.00 | 21,486.25 | | |
| 6540.020 | Vehicle Operating Expenses Fuel - WC Fleet | 2,400.00 | 0.00 | 2,400.00 | 0.00 | 2,400.00 | 2,817.78 | | |
| 6540.030 | Vehicle Operating Expenses Vehicle Maintenance | 1,125.00 | 0.00 | 1,125.00 | 0.00 | 1,125.00 | 927.05 | | |
| 6550.060 | Building Site Expenses Electricity | 3,000.00 | 0.00 | 3,000.00 | 0.00 | 3,000.00 | 3,456.44 | | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 275.00 | 0.00 | 275.00 | 0.00 | 275.00 | 0.00 | | |
| 6550.140 | Building Site Expenses Internet Access | 2,058.00 | 0.00 | 2,058.00 | 0.00 | 2,058.00 | 2,087.54 | | |
| 6550.170 | Building Site Expenses Office Rent/Lease | 37,602.00 | 0.00 | 37,602.00 | 0.00 | 37,602.00 | 37,918.98 | | |
| 6900.052 | Advertising Supplemental Advertising | 283,500.00 | 0.00 | 283,500.00 | 0.00 | 283,500.00 | 280,853.40 | | |
| 6900.055 | Advertising Tourism | 506,000.00 | 0.00 | 506,000.00 | 50,000.00 | 456,000.00 | 432,875.30 | More state funding per formula | |
| Account Total: MAINT & SVCS - Maintenance & Services | | \$889,060.00 | \$0.00 | \$889,060.00 | \$66,000.00 | \$823,060.00 | \$796,986.59 | | |
| OTHR CHGS - Other Charges | | | | | | | | | |
| 7000.020 | Travel, Training & Expense Board Member Allowance | 1,500.00 | 0.00 | 1,500.00 | (1,300.00) | 2,800.00 | 1,103.21 | Reduced to Quarterly Meetings | |
| 7000.100 | Travel, Training & Expense Meetings/Conferences/Shows | 20,000.00 | 0.00 | 20,000.00 | 10,500.00 | 9,500.00 | 5,901.92 | Professional Development & Training | |
| 7000.115 | Travel, Training & Expense Mileage | 200.00 | 0.00 | 200.00 | (250.00) | 450.00 | 247.05 | | |
| Account Total: OTHR CHGS - Other Charges | | \$21,700.00 | \$0.00 | \$21,700.00 | \$8,950.00 | \$12,750.00 | \$7,252.18 | | |
| Location Total: 200 - Administration | | \$1,562,380.12 | \$814.12 | \$1,561,566.00 | \$85,279.12 | \$1,477,101.00 | \$1,210,338.18 | | |
| Location: 420 - Pocomoke Welcome Center | | | | | | | | | |
| PERS SVCS - Personnel Services | | | | | | | | | |
| 6000.100 | Personnel Services Salaries | 96,990.00 | 0.00 | 96,990.00 | (5,136.00) | 102,126.00 | 91,462.66 | | |
| 6010.020 | Benefits Contingency | 38.00 | 0.00 | 38.00 | (7.00) | 45.00 | 0.00 | | |
| 6010.030 | Benefits Hospitalization Insurance | 8,153.20 | 603.20 | 7,550.00 | 603.20 | 7,550.00 | 0.00 | | |
| 6010.050 | Benefits Retirement | 12,880.00 | 0.00 | 12,880.00 | 656.00 | 12,224.00 | 0.00 | | |
| 6010.060 | Benefits Social Security Taxes | 7,421.00 | 0.00 | 7,421.00 | (393.00) | 7,814.00 | 0.00 | | |
| 6010.070 | Benefits Unemployment Insurance | 38.00 | 0.00 | 38.00 | (7.00) | 45.00 | 0.00 | | |
| 6010.090 | Benefits Workmans Compensation Ins | 2,004.00 | 96.00 | 1,908.00 | 452.00 | 1,552.00 | 0.00 | | |
| 6010.120 | Benefits Long Term Disability | 143.00 | 0.00 | 143.00 | (25.00) | 168.00 | 0.00 | | |
| 6010.130 | Benefits Life Insurance | 162.00 | 0.00 | 162.00 | (28.00) | 190.00 | 0.00 | | |
| 6010.140 | Benefits FSA & PSA Admin and EAP Program | 175.00 | 0.00 | 175.00 | (31.00) | 206.00 | 0.00 | | |
| 6010.150 | Benefits Retirement Administration Fee | 183.00 | 0.00 | 183.00 | (32.00) | 215.00 | 0.00 | | |
| 6010.900 | Benefits OPEB contribution | 8,487.00 | 0.00 | 8,487.00 | 159.00 | 8,328.00 | 0.00 | | |
| Account Total: PERS SVCS - Personnel Services | | \$136,674.20 | \$699.20 | \$135,975.00 | (\$3,788.80) | \$140,463.00 | \$91,462.66 | | |
| SUPP & MAT - Supplies & Materials | | | | | | | | | |

| 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 |
| 6100.010 | Administrative Expense Administrative Expenses | 100.00 | 0.00 | 100.00 | 0.00 | 100.00 | 0.00 | | |
| 6100.190 | Administrative Expense Office Supplies | 600.00 | 0.00 | 600.00 | 0.00 | 600.00 | 254.09 | | |
| 6110.090 | Supplies & Equipment Computers & Printers | 800.00 | 0.00 | 800.00 | 0.00 | 800.00 | 922.18 | | |
| 6110.380 | Supplies & Equipment Signage | 1,000.00 | 0.00 | 1,000.00 | 0.00 | 1,000.00 | 57.94 | | |
| 6150.050 | Uniforms & Personal Equipment Uniforms | 400.00 | 0.00 | 400.00 | 0.00 | 400.00 | 20.99 | | |
| <i>Account Total: SUPP & MAT - Supplies & Materials</i> | | \$2,900.00 | \$0.00 | \$2,900.00 | \$0.00 | \$2,900.00 | \$1,255.20 | | |
| <i>MAINT & SVCS - Maintenance & Services</i> | | | | | | | | | |
| 6550.040 | Building Site Expenses Cleaning Contract | 4,142.00 | 0.00 | 4,142.00 | 0.00 | 4,142.00 | 4,003.64 | | |
| 6550.050 | Building Site Expenses Custodial Supplies | 380.00 | 0.00 | 380.00 | 0.00 | 380.00 | 155.43 | | |
| 6550.060 | Building Site Expenses Electricity | 14,000.00 | 0.00 | 14,000.00 | 0.00 | 14,000.00 | 12,524.68 | | |
| 6550.090 | Building Site Expenses General Maintenance Repairs | 250.00 | 0.00 | 250.00 | 0.00 | 250.00 | 0.00 | | |
| 6550.140 | Building Site Expenses Internet Access | 1,722.00 | 0.00 | 1,722.00 | 0.00 | 1,722.00 | 1,847.67 | | |
| 6550.220 | Building Site Expenses Security Alarm Monitoring | 204.00 | 0.00 | 204.00 | 0.00 | 204.00 | 204.00 | | |
| 6550.270 | Building Site Expenses Telephone | 1,800.00 | 0.00 | 1,800.00 | 0.00 | 1,800.00 | 1,979.07 | | |
| <i>Account Total: MAINT & SVCS - Maintenance & Services</i> | | \$22,498.00 | \$0.00 | \$22,498.00 | \$0.00 | \$22,498.00 | \$20,714.49 | | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | | |
| 7000.100 | Travel, Training & Expense Meetings/Conferences/Shows | 100.00 | 0.00 | 100.00 | 0.00 | 100.00 | 0.00 | | |
| <i>Account Total: OTHR CHGS - Other Charges</i> | | \$100.00 | \$0.00 | \$100.00 | \$0.00 | \$100.00 | \$0.00 | | |
| Location Total: 420 - Pocomoke Welcome Center | | \$162,172.20 | \$699.20 | \$161,473.00 | (\$3,788.80) | \$165,961.00 | \$113,432.35 | | |
| Expense Total: 1803 - Tourism | | \$1,724,552.32 | \$1,513.32 | \$1,723,039.00 | \$81,490.32 | \$1,643,062.00 | \$1,323,770.53 | | |

| | | | | | | | | |
|---|-----------------------|-----------------------|--|----------------------------------|---------------------------|---------------------|--------------------|--------------------|
| | | 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: 1901 Taxes Shared with Towns | | | | | | | | |
| OTHR CHGS - Other Charges | \$4,068,096.00 | \$0.00 | \$437,982.00 | 12% | \$4,068,096.00 | \$3,630,114.00 | \$3,621,647.23 | \$3,638,844.34 |
| Department Total: Taxes Shared with Towns | \$4,068,096.00 | \$0.00 | \$437,982.00 | 12% | \$4,068,096.00 | \$3,630,114.00 | \$3,621,647.23 | \$3,638,844.34 |

| 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: 1901 - Taxes Shared with Towns | | | | | | | | | |
| Location: 100 - Town of Pocomoke | | | | | | | | | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | | |
| 7160.020 | Towns' Share Towns' Share County Income Tax | 374,782.00 | 0.00 | 374,782.00 | 42,234.00 | 332,548.00 | 306,030.13 | Increase based on a 12.7% estimated Income Tax increase. | |
| 7160.040 | Towns' Share Towns' Share Liquor License Fees | 9,375.00 | 0.00 | 9,375.00 | 0.00 | 9,375.00 | 9,375.00 | Based on previous fiscal year actuals | |
| <i>Account Total: OTHR CHGS - Other Charges</i> | | \$384,157.00 | \$0.00 | \$384,157.00 | \$42,234.00 | \$341,923.00 | \$315,405.13 | | |
| Location Total: 100 - Town of Pocomoke | | \$384,157.00 | \$0.00 | \$384,157.00 | \$42,234.00 | \$341,923.00 | \$315,405.13 | | |
| Location: 110 - Town of Berlin | | | | | | | | | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | | |
| 7160.020 | Towns' Share Towns' Share County Income Tax | 735,422.00 | 0.00 | 735,422.00 | 82,874.00 | 652,548.00 | 675,520.06 | Increase based on an estimated 12.7% increase of Income Tax. | |
| 7160.040 | Towns' Share Towns' Share Liquor License Fees | 29,150.00 | 0.00 | 29,150.00 | 6,150.00 | 23,000.00 | 29,156.25 | Increase based on prior year actuals. | |
| <i>Account Total: OTHR CHGS - Other Charges</i> | | \$764,572.00 | \$0.00 | \$764,572.00 | \$89,024.00 | \$675,548.00 | \$704,676.31 | | |
| Location Total: 110 - Town of Berlin | | \$764,572.00 | \$0.00 | \$764,572.00 | \$89,024.00 | \$675,548.00 | \$704,676.31 | | |
| Location: 120 - Town of Snow Hill | | | | | | | | | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | | |
| 7160.020 | Towns' Share Towns' Share County Income Tax | 233,354.00 | 0.00 | 233,354.00 | 26,296.00 | 207,058.00 | 214,479.18 | Based on a 12.7% estimated increase in Income Tax Revenue | |
| 7160.040 | Towns' Share Towns' Share Liquor License Fees | 9,563.00 | 0.00 | 9,563.00 | 1,563.00 | 8,000.00 | 9,562.50 | Increase based on the past two fiscal years actuals. | |
| <i>Account Total: OTHR CHGS - Other Charges</i> | | \$242,917.00 | \$0.00 | \$242,917.00 | \$27,859.00 | \$215,058.00 | \$224,041.68 | | |
| Location Total: 120 - Town of Snow Hill | | \$242,917.00 | \$0.00 | \$242,917.00 | \$27,859.00 | \$215,058.00 | \$224,041.68 | | |
| Location: 130 - Town of Ocean City | | | | | | | | | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | | |
| 7160.010 | Towns' Share Towns' Share County Bingo Fee | 2,900.00 | 0.00 | 2,900.00 | 900.00 | 2,000.00 | 2,946.86 | Increase based on previous year actuals. | |
| 7160.020 | Towns' Share Towns' Share County Income Tax | 2,333,550.00 | 0.00 | 2,333,550.00 | 262,965.00 | 2,070,585.00 | 2,033,203.50 | Increase based on the estimated 12.7% increase on Income Tax | |
| 7160.040 | Towns' Share Towns' Share Liquor License Fees | 340,000.00 | 0.00 | 340,000.00 | 15,000.00 | 325,000.00 | 341,373.75 | Increase based on previous year actuals. | |
| <i>Account Total: OTHR CHGS - Other Charges</i> | | \$2,676,450.00 | \$0.00 | \$2,676,450.00 | \$278,865.00 | \$2,397,585.00 | \$2,377,524.11 | | |
| Location Total: 130 - Town of Ocean City | | \$2,676,450.00 | \$0.00 | \$2,676,450.00 | \$278,865.00 | \$2,397,585.00 | \$2,377,524.11 | | |
| Expense Total: 1901 - Taxes Shared with Towns | | \$4,068,096.00 | \$0.00 | \$4,068,096.00 | \$437,982.00 | \$3,630,114.00 | \$3,621,647.23 | | |

| | | | | | | | | |
|-----------------------------------|-----------------------|-----------------------|--|----------------------------------|---------------------------|---------------------|--------------------|--------------------|
| | | 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

1902

| | 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 | | | | | | |
| 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: 1975 Debt Service | | | | | | | | |
| OTHR CHGS - Other Charges | \$10,080,635.00 | \$0.00 | \$3,181.00 | 0% | \$10,080,635.00 | \$10,077,454.00 | \$13,198,426.40 | \$13,651,583.82 |
| Department Total: Debt Service | \$10,080,635.00 | \$0.00 | \$3,181.00 | 0% | \$10,080,635.00 | \$10,077,454.00 | \$13,198,426.40 | \$13,651,583.82 |

| 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: 1975 - Debt Service | | | | | | | | | |
| <i>OTHR CHGS - Other Charges</i> | | | | | | | | | |
| 7700.090 | Debt Service 2013 Capital Improvement Bonds | 403,835.00 | 0.00 | 403,835.00 | 6,187.00 | 397,648.00 | 400,210.00 | | |
| 7700.100 | Debt Service 2014 Capital Improvement Bonds | 3,715,327.00 | 0.00 | 3,715,327.00 | (1,250.00) | 3,716,577.00 | 3,720,576.51 | | |
| 7700.110 | Debt Service 2015 Capital Improvement Bond | 800,064.00 | 0.00 | 800,064.00 | 3,327.00 | 796,737.00 | 3,921,073.89 | | |
| 7700.120 | Debt Service 2019 Capital Improvement Bond | 3,096,242.00 | 0.00 | 3,096,242.00 | (3,875.00) | 3,100,117.00 | 3,094,116.50 | | |
| 7700.130 | Debt Service 2022 Capital Improvement Bond | 2,065,167.00 | 0.00 | 2,065,167.00 | (1,208.00) | 2,066,375.00 | 2,062,449.50 | | |
| <i>Account Total: OTHR CHGS - Other Charges</i> | | \$10,080,635.00 | \$0.00 | \$10,080,635.00 | \$3,181.00 | \$10,077,454.00 | \$13,198,426.40 | | |
| Expense Total: 1975 - Debt Service | | \$10,080,635.00 | \$0.00 | \$10,080,635.00 | \$3,181.00 | \$10,077,454.00 | \$13,198,426.40 | | |

| | | | | | | | | |
|-----------------------------------|-----------------------|-----------------------|--|----------------------------------|---------------------------|---------------------|--------------------|--------------------|
| | | 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: 1985 Interfund | | | | | | | | |
| INTFND CHGS - Interfund Charges | \$ 6,452,984.00 | \$ 96,248.00 | (\$3,486,177.00) | -35% | \$6,356,736.00 | \$9,939,161.00 | \$16,510,807.95 | \$8,733,934.40 |
| Department Total: Interfund | \$ 6,452,984.00 | \$ 96,248.00 | (\$3,486,177.00) | -35% | \$6,356,736.00 | \$9,939,161.00 | \$16,510,807.95 | \$8,733,934.40 |

| 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: 1985 - Interfund | | | | | | | | | |
| <i>INTFND CHGS - Interfund Charges</i> | | | | | | | | | |
| 8100.010 | Transfers Out Transfers to Other Funds | 1,158,594.00 | 0.00 | 1,158,594.00 | (6,070,684.00) | 7,229,278.00 | 0.00 | Request to cover the call for the Health Rate Stabilization Fund. | |
| 8100.020 | Transfers Out Transfers Out - Capital Projects | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,074,626.95 | | |
| 8100.050 | Transfers Out Transfers Out - OPEB Reserve | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,299,461.00 | | |
| 8100.080 | Transfers Out Transfer to Reserve Fund | 4,694,390.00 | 96,248.00 | 4,598,142.00 | 1,984,507.00 | 2,709,883.00 | 8,136,720.00 | Transfer designated for reserve to meet 15% of expenditures. | Transfer designated for reserve based on 15% of expenditures |
| 8100.090 | Transfers Out Intergovernmental Grants | 600,000.00 | 0.00 | 600,000.00 | 600,000.00 | 0.00 | 0.00 | Grant requested Riddle Farm pumping and hauling. | |
| <i>Account Total: INTFND CHGS - Interfund Charges</i> | | \$6,452,984.00 | \$96,248.00 | \$6,356,736.00 | (\$3,486,177.00) | \$9,939,161.00 | \$16,510,807.95 | | |
| Expense Total: 1985 - Interfund | | \$6,452,984.00 | \$96,248.00 | \$6,356,736.00 | (\$3,486,177.00) | \$9,939,161.00 | \$16,510,807.95 | | |

ITEM 5

| | | FY2026 Capital by Department | | | | | | | | | 5/1/2025 | |
|---|------------------|------------------------------|-------------|---|---------------|-------------------------|------------------------|--------------|---------------------|-----------------|---------------------|---|
| Acct. Number | | | Description | Vehicle Rating | Replace / New | \$ Department Requested | \$ Funded as of 5/1/25 | Comments | Model Yr to Replace | Estimated Miles | Request Description | |
| (FY2026 Expense Worksheet) | | | | | | | | | | | | |
| Capital Request -Public Safety fund with Casino/Video Lottery Terminal Grants Revenue | | | | | | | | | | | | |
| One-Time Capital Request FY2026 | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | Sheriff's Office | | | | | | | | | | | |
| | 1 | 1101.030.9010.010 | vehicle | Old Ford F150 to replace with Full Size Van | 10 | R | \$ 55,000 | \$ 55,000 | Casino/VLT | 2008 | 130,000 | Estimated annual repair \$3,500 |
| | 2 | 1101.030.9010.010 | vehicle | Patrol Tahoe PPV SUV 2WD replace with PPV SUV 4x4 | 12 | R | \$ 61,000 | \$ 61,000 | Casino/VLT | 2016 | 202,000 | Estimated annual repair \$3,000 |
| | 3 | 1101.030.9010.010 | vehicle | Patrol Tahoe PPV SUV 2WD replace with PPV SUV 4x4 | 12 | R | \$ 61,000 | \$ 61,000 | Casino/VLT | 2016 | 205,000 | Estimated annual repair \$3,000 |
| | 4 | 1101.030.9010.010 | vehicle | Patrol Tahoe PPV SUV 2WD replace with PPV SUV 4x4 | 12 | R | \$ 61,000 | \$ 61,000 | Casino/VLT | 2016 | 203,000 | Estimated annual repair \$3,000 |
| | 5 | 1101.030.9010.010 | vehicle | Patrol Tahoe PPV SUV 2WD | 12 | R | \$ 55,000 | \$ 55,000 | Casino/VLT | 2016 | 160,000 | Estimated annual repair \$3,000 |
| | 6 | 1101.030.9010.010 | vehicle | Patrol Tahoe PPV SUV 2WD | 9 | R | \$ 55,000 | \$ 55,000 | Casino/VLT | 2017 | 207,000 | Estimated annual repair \$3,000 |
| | 7 | 1101.030.9010.010 | vehicle | Chevy Impala replace with PPV SUV 2WD | 10 | R | \$ 55,000 | \$ 55,000 | Casino/VLT | 2018 | 155,000 | Estimated annual repair \$8,000 |
| | 8 | 1101.030.9010.010 | vehicle | Patrol Tahoe PPV SUV 2WD | | N | \$ 55,000 | \$ 55,000 | Casino/VLT | | | New Forensics Technician position vehicle. |
| | 9 | 1101.030.9010.010 | vehicle | Patrol Tahoe PPV SUV 2WD | | N | \$ 55,000 | \$ 55,000 | Casino/VLT | | | New Lieutenant Investigative Services vehicle. |
| | 10 | 1101.030.9010.010 | vehicle | Patrol Tahoe PPV SUV 2WD | | N | \$ 55,000 | \$ 55,000 | Casino/VLT | | | Conversion vehicle for part-time to full time deputy vehicle. |
| | 11 | 1101.030.9010.020 | equip | Vehicle equipment for replacements & new vehicles | | R | \$ 294,000 | \$ 294,000 | Casino/VLT | | | Vehicle equipment for 7 replacement vehicles & 3 new vehicles. |
| Emergency Services | | | | | | | | | | | | |
| | 12 | 1102.044.9010.010 | vehicle | 3/4 Ton Pick Up truck, F250 or equivalent | 7 | R | \$ 75,000 | \$ 75,000 | Casino/VLT | 2005 | 131,715 | Estimated annual repair \$1,000. Rust on the front and rear bumper and has some dents. |
| | 13 | 1102.044.9010.010 | vehicle | Tahoe or Similar SUV | 7 | R | \$ 57,000 | \$ 57,000 | Casino/VLT | 2013 | 131,335 | Estimated repairs \$2,000. Rocker panels rusted, dents, interior very worn, and ball joints need replacing. |
| | 14 | 1102.044.9010.010 | vehicle | Tahoe or Similar SUV | 10 | R | \$ 57,000 | \$ 57,000 | Casino/VLT | 2012 | 150,177 | Estimated repairs \$1,000. Needs brakes, tires and has rust. |
| | 15 | 1102.044.9010.020 | equip | Vehicle equipment for replacement vehicle | | R | \$ 60,000 | \$ 60,000 | Casino/VLT | | | Vehicle equipment for 3 replacement vehicles. |
| Fire Marshal | | | | | | | | | | | | |
| | 16 | 1104.9010.010 | vehicle | 4 Door 3/4 Ton Pick Up Truck | 10 | R | \$ 72,000 | \$ 72,000 | Casino/VLT | 2016 | 160,000 | Estimated annual repair \$1,000. Bed dented, needs transmission replacement and rusted. |
| | 17 | 1104.9010.020 | equip | Vehicle equipment for replacement vehicles | | R | \$ 18,000 | \$ 18,000 | Casino/VLT | | | Vehicle equipment for 1 replacement vehicle |
| | | | | Total Casino/Video Lottery Terminals Revenue | | | \$ 1,201,000 | \$ 1,201,000 | | | | |

ITEM 5

| | | | | FY2026 Capital by Department | | | | | | | | 5/1/2025 |
|---------------------------------|---------------|---------------|---|------------------------------|---------------|-------------------------|------------------------|--------------|---------------------|-----------------|---|----------|
| Acct. Number | | | Description | Vehicle Rating | Replace / New | \$ Department Requested | \$ Funded as of 5/1/25 | Comments | Model Yr to Replace | Estimated Miles | Request Description | |
| Capital Request - FY2026 | | | | | | | | | | | | |
| One-Time Capital Request FY2026 | | | | | | | | | | | | |
| Environmental Programs | | | | | | | | | | | | |
| 18 | 1010.9010.010 | vehicle | Half Ton Ext. Cab Pickup Truck | 10 | R | \$ 50,000 | \$ 50,000 | General Fund | 2005 | 80,000 | Oil leaks, frame rusting, headlights faded, windshield leaking. Estimated annual repair \$1,500 Inspections | |
| Jail | | | | | | | | | | | | |
| 19 | 1103.9010.060 | equip | UST Replacement | | R | \$ 100,000 | \$ 100,000 | General Fund | 1981 | | Replacement of two 10,000 gallon underground storage tanks that are 44 years old. Useful life of a tank is 20-25 years. | |
| 20 | 1103.9010.060 | equip | UPS System Replacement | | R | \$ 31,500 | \$ 31,500 | General Fund | | | The uninterruptable power supply is now obsolete and inoperable. | |
| 21 | 1103.9010.060 | equip | Replacement of 3 HVAC Units | | R | \$ 30,000 | \$ 30,000 | General Fund | 2009 | | Replace 16 year old units in administration, processing intake and women's side of visitor lobby. | |
| 22 | 1103.9010.020 | equip | Camera System for Transport Vans | | N | \$ 13,719 | \$ 13,719 | General Fund | | | New Camera system for Jail transport vans. | |
| Maintenance | | | | | | | | | | | | |
| 23 | 1201.9010.010 | vehicle | 3/4 ton Cab Truck with utility body | | N | \$ 70,000 | \$ 70,000 | General Fund | | | New vehicle request for new position requested in the FY26 budget. | |
| 24 | 1201.9010.010 | vehicle | Extra Cab Truck with utility body | | N | \$ 70,000 | \$ 70,000 | General Fund | | | New vehicle request for new position requested in the FY26 budget. | |
| 25 | 1201.9010.010 | vehicle equip | Low rise equipment trailer with tilt bed | | N | \$ 12,500 | \$ 12,500 | General Fund | | | To ease in transporting scissor lift and skid steer. Additional trailer needed in order to discontinue sharing landscape/mower trailer. | |
| 26 | 1201.9010.070 | equip | Kubota SCL 1000 Mini Skid Steer with loader | | N | \$ 41,000 | \$ 41,000 | General Fund | | | To assist grounds crew with mulch and landscaping tasks instead of wheelbarrows. | |
| 27 | 1201.9010.070 | equip | Debris grapple for mini skid steer | | N | \$ 2,700 | \$ 2,700 | General Fund | | | To assist in pushing or grabbing storm debris for loading into trucks/trailers. | |
| 28 | 1201.9010.070 | equip | Brush eliminator attachment for mini-excavator | | N | \$ 5,000 | \$ 5,000 | General Fund | | | For use in cutting grasses in and around storm water management ponds. | |
| 29 | 1201.9010.070 | equip | Stump grinder attachment for mini-excavator | | N | \$ 6,500 | \$ 6,500 | General Fund | | | For use in removing trees instead of hiring outside contractor. | |
| 30 | 1201.9010.070 | equip | Hydraulic auger attachment for mini-excavator | | N | \$ 6,750 | \$ 6,750 | General Fund | | | For use in planting trees, digging post holes and concrete footings. | |
| 31 | 1201.9010.070 | equip | Hydraulic thumb attachment for mini-excavator | | N | \$ 4,500 | \$ 4,500 | General Fund | | | To assist in grabbing and lifting odd shaped debris. | |
| Roads | | | | | | | | | | | | |
| 32 | 1202.9010.010 | vehicle | 6 Wheel International Dump Truck w/stainless steel body | | R | \$ 279,000 | \$ 279,000 | General Fund | 2007 | 222,115 | This vehicle was due to be replaced but was kept because the other dump truck was wrecked. | |
| 33 | 1202.9010.060 | other | Pedestrian Safety Improvements | | N | \$ 50,000 | \$ 50,000 | General Fund | | | Safe Route to School Improvement Project - Old Virginia Road | |
| 34 | 1202.9010.070 | equip | New Holland cab tractor | | R | \$ 119,172 | \$ 119,172 | General Fund | 2005 | 11,503 hours | Used for roadside mowing. Tractor steering has issues, tires are dry rotted and various other issues. | |
| 35 | 1202.9010.070 | equip | John Deere 6415 Cab Tractor | | R | \$ 119,172 | \$ 119,172 | General Fund | 2007 | 10,300 hours | Used for roadside mowing. Tractor steering has issues, tires are dry rotted and various other issues. | |
| 36 | 1202.9010.070 | equip | Rotary Cutter | | R | \$ 24,124 | \$ 24,124 | General Fund | 2003 | | Replacement used to cut roadside vegetation. Current equipment is missing a motor head and is used for spare parts. | |
| 37 | 1202.9010.070 | equip | Rotary Cutter | | R | \$ 24,124 | \$ 24,124 | General Fund | 2008 | | Replacement used to cut roadside vegetation. Current equipment boom is busted at tractor connection and is used for spare parts. | |

ITEM 5

| | | | | FY2026 Capital by Department | | | | | | | | 5/1/2025 |
|--------------------------------------|-------------------|-----------|--|------------------------------|---------------|-------------------------|------------------------|--------------|---------------------|-----------------|--|----------|
| Acct. Number | | | Description | Vehicle Rating | Replace / New | \$ Department Requested | \$ Funded as of 5/1/25 | Comments | Model Yr to Replace | Estimated Miles | Request Description | |
| 38 | 1202.9010.070 | equip | Rotary Cutter | | N | \$ 24,124 | \$ 24,124 | General Fund | | | Requested to install new cutter on new tractor requested to be replaced. | |
| 39 | 1202.9010.070 | equip | Rotary Cutter | | N | \$ 24,124 | \$ 24,124 | General Fund | | | Requested to install new cutter on new tractor requested to be replaced. | |
| 40 | 1202.9010.070 | equip | Lease-front end loader | | L | \$ 49,344 | \$ 49,344 | General Fund | | | Lease approved in FY24 | |
| 41 | 1202.9010.070 | equip | Lease-skid steer with bucket | | L | \$ 23,508 | \$ 23,508 | General Fund | | | Lease approved in FY23 | |
| Public Works - Central Fuel Facility | | | | | | | | | | | | |
| 42 | 1203.210.9010.050 | bldg impr | New Veeder Root TLS450 tank monitoring console | | N | \$ 25,000 | \$ 25,000 | General Fund | | | New fuel tank monitoring system | |
| 43 | 1203.210.9010.050 | bldg impr | Two new fuel pump dispensers at Public Works main site | | N | \$ 40,000 | \$ 40,000 | General Fund | | | Request to upgrade main Public Works fuel site - 2 new fuel dispensers. | |
| Homeowner Convenience Centers | | | | | | | | | | | | |
| 44 | 1205.9010.060 | equip | 4 bins | | R | \$ 68,000 | \$ 68,000 | General Fund | | | Replace 20 and 40 yard bins which are rusted out. | |
| Recycling | | | | | | | | | | | | |
| 45 | 1206.9010.010 | vehicle | Recycling Truck | | R | \$ 80,000 | \$ 80,000 | General Fund | 2008 | | Motor and rear are bad in the Recycling truck. | |
| 46 | 1206.9010.070 | equip | 2 Dump bins | | N | \$ 10,000 | \$ 10,000 | General Fund | | | Bins are needed to move trash and recycling off the recycling line. | |
| 47 | 1206.9010.070 | equip | Rotator for Forklift | | N | \$ 20,000 | \$ 20,000 | General Fund | | | The rotator will help empty rolling bins. | |
| Health Department | | | | | | | | | | | | |
| 48 | 1301.200.9010.010 | vehicle | 2 replacement vehicles | | R | \$ 56,048 | \$ 56,048 | General Fund | | | Requesting 2 replacement vehicles. | |
| Commission on Aging | | | | | | | | | | | | |
| 49 | 1401.350.9010.010 | vehicle | Local share for 2 buses and 1 van | | R | \$ 104,600 | \$ 104,600 | General Fund | | | Requesting Local Share for fleet replacement of 2 buses and 1 van. | |
| Recreation Department | | | | | | | | | | | | |
| 50 | 1601.400.9010.010 | vehicle | Mid size car | | N | \$ 31,000 | \$ 31,000 | General Fund | | | New vehicle requested for additional offsite programs, events, and increase of concessions. | |
| Parks Department | | | | | | | | | | | | |
| 51 | 1602.500.9010.010 | vehicle | Standard size 2 wheel drive truck | 7 | R | \$ 45,000 | \$ 45,000 | General Fund | 2005 | 77,800 | This vehicle will be used within the parks network. Old truck needs body work and every panel is dented and rusting. | |
| 52 | 1602.500.9010.060 | equip | 2 Soccer Goal Replacement Sets | | R | \$ 8,500 | \$ 8,500 | General Fund | | | 2 replacement sets requested for JWS park. | |
| 53 | 1602.500.9010.070 | equip | 72" Crusting/Sifting bucket for tractor | | N | \$ 2,350 | \$ 2,350 | General Fund | | | Need to sift rocks and seaweed out of the sand at Public Landing. | |
| 54 | 1602.500.9010.070 | equip | Infield machine Toro Field Pro 5040 | | R | \$ 31,775 | \$ 31,775 | General Fund | | | This John Deere field unit is 20+ years old and is not reliable. | |
| 55 | 1602.500.9010.070 | equip | Infield machine Toro Field Pro 5040 | | R | \$ 31,775 | \$ 31,775 | General Fund | | | This John Deere field unit is 20+ years old and is not reliable. | |
| 56 | 1602500.9010.070 | equip | Bobcat SC12 Sod Cutter | | N | \$ 6,250 | \$ 6,250 | General Fund | | | This unit will allow for use on multi-purpose fields. | |
| 57 | 1602.500.9010.070 | equip | 3 pt hitch tractor fertilizer spreader | | N | \$ 7,095 | \$ 7,095 | General Fund | | | Parks needs a spreader that is dedicated to making turf only applications. | |
| Library | | | | | | | | | | | | |
| 58 | 1603.335.9010.100 | equip | Digital Sign at Ocean City Branch | | R | \$ 32,000 | \$ 32,000 | General Fund | 2008 | | Current electronic sign is not working on 1 side and the software is out of date. | |
| Economic Development | | | | | | | | | | | | |
| 59 | 1801.9010.170 | equip | Zartico and Enradius software | | N | \$ 20,000 | \$ 20,000 | General Fund | | | Vehicle for Workforce Development Specialist in the field daily. | |
| | | | Total FY2026 General Fund | | | \$ 1,800,254 | \$ 1,800,254 | | | | | |
| | | | | | | | | | | | | |
| | | | TOTAL Requested Capital including Casino Funding | | | \$ 3,001,254 | \$ 3,001,254 | | | | | |

FY2026 Vehicle Rating Summary

| Department | Vin | Year | Make | Model | Rating |
|------------------------|--------------------|------|-------|--------------------|--------|
| ENVIRONMENTAL PROGRAMS | 1GCEC14V65Z253996 | 2005 | CHEVY | SILVERADO 1500 2WD | 10 |
| | | | | | |
| PARKS | 1GCCS146058230304 | 2005 | CHEVY | COLORADO 2WD | 7 |
| | | | | | |
| SHERIFF/ANIMAL CONTROL | 1FTRF12W68KC27500 | 2008 | FORD | F150 4X4 | 10 |
| SHERIFF | 1GNLCDEC1GR405456 | 2016 | CHEVY | TAHOE | 12 |
| SHERIFF | 1GNLCDEC2GR405322 | 2016 | CHEVY | TAHOE | 12 |
| SHERIFF | 1GNLCDED3GR405328 | 2016 | CHEVY | TAHOE | 12 |
| SHERIFF | 1GNLCDEC6GR405520 | 2016 | CHEVY | TAHOE | 12 |
| SHERIFF | 1GNLCDEDC4HR203258 | 2017 | CHEVY | TAHOE | 9 |
| SHERIFF | 2G11X5S39J9146949 | 2018 | CHEVY | IMPALA | 10 |
| | | | | | |
| EMERGENCY SERVICE | 1GNSK2E03DR200533 | 2013 | CHEVY | TAHOE | 7 |
| EMERGENCY SERVICE | 1GNSK2E04CR196054 | 2012 | CHEVY | TAHOE | 10 |
| EMERGENCY SERVICE | 1GCEC14V55Z225142 | 2005 | CHEVY | SILVERADO 1500 2WD | 7 |
| | | | | | |
| FIRE MARSHAL | 3GCUKNECXGG180007 | 2016 | CHEVY | SILVERADO 1500 4X4 | 10 |
| | | | | | |

VEHICLE RATING INSPECTION

| Rating | Miles | Age | Est. Repairs | Body | Inspection Date |
|--------|-------------------|------------------|----------------|--|-----------------|
| 5 | Under 75,000 | 5 years or newer | \$200 or less | Excellent | 12/27/2024 |
| 4 | 75,001 - 100,000 | 6-9 years | \$500 or less | Minor Scratches | Department |
| 3 | 100,001-125,000 | 10-12 years | \$1000 or less | Small Dents / Scratches | EP |
| 2 | 125,001 - 150,000 | 13-15 years | \$1500 or less | Larger Dents / Peeling paint | Mileage |
| 1 | 150,001 or over | 16+, Replace | \$2000 or less | Major body damage / Peeling paint / Rust | 76,083 |

Vehicle Information:

Serial: 1GCEC14V65Z253996

Year: 2005

Make: CHEVROLET

KBB Value: \$3,089.00

Model: SILVERADO 1500 2WD

Overall Rating: 10 out of 20

Repairs Needed: MINOR OIL LEAKS, FRAME SHOWS SURFACE RUST, REAR DRIVER TAILLIGHT BROKEN, HEADLIGHTS ARE FADED YELLOW, BODY IS DIRTY WITH MANY SURFACE SCRATCHES NO RUST HOLES, SMALL ROCK CHIPS THROUGHOUT WINDSHIELD, WINDSHIELD LEAKING, INTERIOR DIRTY, HEADLINER FALLING DOWN.

VEHICLE RATING INSPECTION

| Rating | Miles | Age | Est. Repairs | Body | Inspection Date |
|--------|-------------------|------------------|----------------|--|---------------------|
| 5 | Under 75,000 | 5 years or newer | \$200 or less | Excellent | 12/26/2024 |
| 4 | 75,001 - 100,000 | 6-9 years | \$500 or less | Minor Scratches | Department PARKS |
| 3 | 100,001-125,000 | 10-12 years | \$1000 or less | Small Dents / Scratches | Mileage 77,768 |
| 2 | 125,001 - 150,000 | 13-15 years | \$1500 or less | Larger Dents / Peeling paint | |
| 1 | 150,001 or over | 16+, Replace | \$2000 or less | Major body damage / Peeling paint / Rust | |

Vehicle Information:

Serial: 1GCCS146058230304

Year: 2005

Make: CHEVROLET

KBB Value: \$2,100.00

Model: COLORADO 2WD

Overall Rating: 7 out of 20

Repairs Needed: BODY WORK, EVERY PANEL IS DENTED OR IN NEED OF PAINT. ROCKERS HAVE HOLES ON BOTH SIDES. CAB CORNER MOUNTS ON BOTH SIDES ARE RUSTING AWAY FROM THE FRAME. INTERIOR IS DIRTY. SEATS TORN. WILL NEED 2 TIRES REPLACED.

VEHICLE RATING INSPECTION

| Rating | Miles | Age | Est. Repairs | Body | Inspection Date |
|--------|-------------------|------------------|----------------|--|-----------------|
| 5 | Under 75,000 | 5 years or newer | \$200 or less | Excellent | 2/11/2025 |
| 4 | 75,001 - 100,000 | 6-9 years | \$500 or less | Minor Scratches | Department |
| 3 | 100,001-125,000 | 10-12 years | \$1000 or less | Small Dents / Scratches | WCSO AC |
| 2 | 125,001 - 150,000 | 13-15 years | \$1500 or less | Larger Dents / Peeling paint | Mileage |
| 1 | 150,001 or over | 16+, Replace | \$2000 or less | Major body damage / Peeling paint / Rust | 119,541 |

Vehicle Information:

Serial: 1FTRF12W68KC27500

Year: 2008

Make: FORD

KBB Value: \$2,948.00

Model: F150

Overall Rating: 10 out of 20

Repairs Needed: WINDSHEILD CRACKED AND OR SCRATCHED.WHEEL WELLS HAVE RUST AND PEELING PAINT.

VEHICLE RATING INSPECTION

| Rating | Miles | Age | Est. Repairs | Body | Inspection Date |
|--------|-------------------|------------------|----------------|--|-----------------|
| 5 | Under 75,000 | 5 years or newer | \$200 or less | Excellent | 2/11/2025 |
| 4 | 75,001 - 100,000 | 6-9 years | \$500 or less | Minor Scratches | Department |
| 3 | 100,001-125,000 | 10-12 years | \$1000 or less | Small Dents / Scratches | WCSC |
| 2 | 125,001 - 150,000 | 13-15 years | \$1500 or less | Larger Dents / Peeling paint | Mileage |
| 1 | 150,001 or over | 16+, Replace | \$2000 or less | Major body damage / Peeling paint / Rust | 197,864 |

Vehicle Information:

Serial: 1GNLCDEC1GR405456

Year: 2016

Make: CHEVY

KBB Value: \$6,684.00

Model: TAHOE

Overall Rating: 12 out of 20

Repairs Needed: SOME SHIFT HESITATION.

VEHICLE RATING INSPECTION

| Rating | Miles | Age | Est. Repairs | Body | Inspection Date |
|--------|-------------------|------------------|----------------|--|-----------------|
| 5 | Under 75,000 | 5 years or newer | \$200 or less | Excellent | 2/11/2025 |
| 4 | 75,001 - 100,000 | 6-9 years | \$500 or less | Minor Scratches | Department |
| 3 | 100,001-125,000 | 10-12 years | \$1000 or less | Small Dents / Scratches | WCSO |
| 2 | 125,001 - 150,000 | 13-15 years | \$1500 or less | Larger Dents / Peeling paint | Mileage |
| 1 | 150,001 or over | 16+, Replace | \$2000 or less | Major body damage / Peeling paint / Rust | 195,932 |

Vehicle Information:

Serial: 1GNLCDEC2GR405322

Year: 2016

Make: CHEVY

KBB Value: \$6,684.00

Model: TAHOE

Overall Rating: 12 out of 20

Repairs Needed: VEHICLE SHOWS NORMAL WEAR, AND OPERATES AS IT SHOULD.

VEHICLE RATING INSPECTION

| Rating | Miles | Age | Est. Repairs | Body | Inspection Date |
|--------|-------------------|------------------|----------------|--|-----------------|
| 5 | Under 75,000 | 5 years or newer | \$200 or less | Excellent | 2/11/2025 |
| 4 | 75,001 - 100,000 | 6-9 years | \$500 or less | Minor Scratches | Department |
| 3 | 100,001-125,000 | 10-12 years | \$1000 or less | Small Dents / Scratches | WCSO |
| 2 | 125,001 - 150,000 | 13-15 years | \$1500 or less | Larger Dents / Peeling paint | Mileage |
| 1 | 150,001 or over | 16+, Replace | \$2000 or less | Major body damage / Peeling paint / Rust | 194,712 |

Vehicle Information:

Serial: 1GNLCDEC3GR405328

Year: 2016

Make: CHEVY

KBB Value: \$6,684.00

Model: TAHOE

Overall Rating: 12 out of 20

Repairs Needed: TRUCK SHOWS NORMAL WEAR AND OPERATES AS NORMAL.

VEHICLE RATING INSPECTION

| Rating | Miles | Age | Est. Repairs | Body | Inspection Date |
|--------|-------------------|------------------|----------------|--|--------------------|
| 5 | Under 75,000 | 5 years or newer | \$200 or less | Excellent | 2/11/2025 |
| 4 | 75,001 - 100,000 | 6-9 years | \$500 or less | Minor Scratches | Department WCSO |
| 3 | 100,001-125,000 | 10-12 years | \$1000 or less | Small Dents / Scratches | Mileage 148,133 |
| 2 | 125,001 - 150,000 | 13-15 years | \$1500 or less | Larger Dents / Peeling paint | |
| 1 | 150,001 or over | 16+, Replace | \$2000 or less | Major body damage / Peeling paint / Rust | |

Vehicle Information:

Serial: 1GNLCDEC6GR405520

Year: 2016

Make: CHEVY

KBB Value: \$7,675.00

Model: TAHOE

Overall Rating: 12 out of 20

Repairs Needed: FRONT BRAKES WARPPED. NEEDS BRAKES. REAR HATCH SOMETIMES DOES NOT WORK.

VEHICLE RATING INSPECTION

| Rating | Miles | Age | Est. Repairs | Body | Inspection Date |
|--------|-------------------|------------------|----------------|--|--------------------|
| 5 | Under 75,000 | 5 years or newer | \$200 or less | Excellent | 2/11/2025 |
| 4 | 75,001 - 100,000 | 6-9 years | \$500 or less | Minor Scratches | Department WCSO |
| 3 | 100,001-125,000 | 10-12 years | \$1000 or less | Small Dents / Scratches | Mileage 201,578 |
| 2 | 125,001 - 150,000 | 13-15 years | \$1500 or less | Larger Dents / Peeling paint | |
| 1 | 150,001 or over | 16+, Replace | \$2000 or less | Major body damage / Peeling paint / Rust | |

Vehicle Information:

Serial: 1GNLCDEC4HR203258

Year: 2017

Make: CHEVY

KBB Value: \$5,897.00

Model: TAHOE

Overall Rating: 9 out of 20

Repairs Needed: SEAT DAMAGED AND FLOOR DAMAGE, BODY SHOWS SMALL DENTS AND SCRATCHES.

VEHICLE RATING INSPECTION

| Rating | Miles | Age | Est. Repairs | Body | Inspection Date |
|--------|-------------------|------------------|----------------|--|--------------------|
| 5 | Under 75,000 | 5 years or newer | \$200 or less | Excellent | 1/22/2025 |
| 4 | 75,001 - 100,000 | 6-9 years | \$500 or less | Minor Scratches | Department WCSO |
| 3 | 100,001-125,000 | 10-12 years | \$1000 or less | Small Dents / Scratches | Mileage 141,942 |
| 2 | 125,001 - 150,000 | 13-15 years | \$1500 or less | Larger Dents / Peeling paint | |
| 1 | 150,001 or over | 16+, Replace | \$2000 or less | Major body damage / Peeling paint / Rust | |

Vehicle Information:

Serial: 2G11X5S39J9146949

Year: 2018

Make: CHEVY

KBB Value: \$3,612.00

Model: IMPALA

Overall Rating: 10 out of 20

Repairs Needed: NEEDS TRANSMISSION, BODY SHOWS SMALL DENTS AND SCRATCHES.

VEHICLE RATING INSPECTION

| Rating | Miles | Age | Est. Repairs | Body | Inspection Date |
|--------|-------------------|------------------|----------------|--|------------------------|
| 5 | Under 75,000 | 5 years or newer | \$200 or less | Excellent | 3/5/2025 |
| 4 | 75,001 - 100,000 | 6-9 years | \$500 or less | Minor Scratches | Department EMER SER |
| 3 | 100,001-125,000 | 10-12 years | \$1000 or less | Small Dents / Scratches | Mileage 131,335 |
| 2 | 125,001 - 150,000 | 13-15 years | \$1500 or less | Larger Dents / Peeling paint | |
| 1 | 150,001 or over | 16+, Replace | \$2000 or less | Major body damage / Peeling paint / Rust | |

Vehicle Information:

Serial: 1GNSK2E05DR200288

Year: 2013

Make: CHEVY

KBB Value: \$4,306.00

Model: TAHOE

Overall Rating: 7 out of 20

Repairs Needed: BOTH ROCKER PANELS RUSTED OUT. DRIVERS DOOR HING PINS NEED REPLACED MAKING LOUD POP NOISE. SEVERAL DENTS IN THE BODY AND DOORS. INTERIOR VERY WORN WITH PANELS NOT INSTALED PROPERLY. INTERIOR DIRTY. FRONT BALL JOINTS NEED REPLACED.

VEHICLE RATING INSPECTION

| Rating | Miles | Age | Est. Repairs | Body | Inspection Date |
|--------|-------------------|------------------|----------------|--|------------------------|
| 5 | Under 75,000 | 5 years or newer | \$200 or less | Excellent | 1/29/2025 |
| 4 | 75,001 - 100,000 | 6-9 years | \$500 or less | Minor Scratches | Department EMER SER |
| 3 | 100,001-125,000 | 10-12 years | \$1000 or less | Small Dents / Scratches | Mileage 150,177 |
| 2 | 125,001 - 150,000 | 13-15 years | \$1500 or less | Larger Dents / Peeling paint | |
| 1 | 150,001 or over | 16+, Replace | \$2000 or less | Major body damage / Peeling paint / Rust | |

Vehicle Information:

Serial: 1GNSK2E04CR196054

Year: 2012

Make: CHEVY

KBB Value: \$6,746.00

Model: TAHOE

Overall Rating: 10 out of 20

Repairs Needed: NEEDS BRAKES, TIRES AND HAS RUST.

VEHICLE RATING INSPECTION

| Rating | Miles | Age | Est. Repairs | Body | Inspection Date |
|--------|-------------------|------------------|----------------|--|------------------------|
| 5 | Under 75,000 | 5 years or newer | \$200 or less | Excellent | 1/30/2025 |
| 4 | 75,001 - 100,000 | 6-9 years | \$500 or less | Minor Scratches | Department EMER SER |
| 3 | 100,001-125,000 | 10-12 years | \$1000 or less | Small Dents / Scratches | Mileage 131,715 |
| 2 | 125,001 - 150,000 | 13-15 years | \$1500 or less | Larger Dents / Peeling paint | |
| 1 | 150,001 or over | 16+, Replace | \$2000 or less | Major body damage / Peeling paint / Rust | |

Vehicle Information:

Serial: 1GCEC14V55Z225142

Year: 2005

Make: CHEVY

KBB Value: \$4,145.00

Model: SILVERADO

Overall Rating: 7 out of 20

Repairs Needed: RUST ON FRONT AND REAR BUMPER. SOME DENTS.

VEHICLE RATING INSPECTION

| Rating | Miles | Age | Est. Repairs | Body | Inspection Date |
|--------|-------------------|------------------|----------------|--|----------------------------|
| 5 | Under 75,000 | 5 years or newer | \$200 or less | Excellent | 2/27/2025 |
| 4 | 75,001 - 100,000 | 6-9 years | \$500 or less | Minor Scratches | Department FIRE MARSHAL |
| 3 | 100,001-125,000 | 10-12 years | \$1000 or less | Small Dents / Scratches | Mileage 214,795 |
| 2 | 125,001 - 150,000 | 13-15 years | \$1500 or less | Larger Dents / Peeling paint | |
| 1 | 150,001 or over | 16+, Replace | \$2000 or less | Major body damage / Peeling paint / Rust | |

Vehicle Information:

Serial: 3GCUKNECXGG180007

Year: 2016

Make: CHEVROLET

KBB Value: \$9,000.00

Model: SILVERADO 1500 4X4

Overall Rating: 10 out of 20

Repairs Needed: RIGHT REAR BED SIDE DENTED WITH CREASE. RIGHT FRONT FENDER PAINT SCRATCHES. DRIVERS SIDE HEADLIGHT FADED. SURFACE RUST SHOWING ON FRAME. TRANSMISSION NEEDS REPLACED.



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 Stacey
From: Norton, Human Resources Director
Date: April 29, 2025
Subject: FY 26 Enterprise Fund Request for Promotions

Our Water and Wastewater Division provides critical water and sewer services. The employees are essential workers and provide coverage 24/7. Many employees are required to be on call to provide services after hours due to emergencies. These skilled positions require training and licenses. The County's past practice of approving promotions of employees who obtain certifications and/or license the County needs to operate, has resulted in a request for promotions for **13** Water and Wastewater employees costing **\$38,939**.

Below is a summary of the salary expenses for the requested promotions:

| | |
|-----------------------------|-----------------|
| <u>Water and Wastewater</u> | <u>\$38,939</u> |
| Total | \$38,939 |

These dollars are already included in the Department salary budget requests.

Please note that the effective date of the pay change is dependent on obtaining the required certification and/or license. The recommendations are based on information obtained from the department heads, service record, job description, and/or personnel guidelines.

Thank you for your consideration.

Attachments

FY 26 ENTERPRISE FUND PERSONNEL CAREER LADDER CHANGES REQUESTS

| NUMBER | DEPT NAME | CURRENT JOB TITLE | G/S | NEW JOB TITLE | G/S |
|--------|-----------------------|------------------------|---------------|-------------------|---------------|
| 9 | WATER AND WASTE WATER | PLANT OPERATOR TRAINEE | 11/4 - 11S/19 | PLANT OPERATOR I | 12/4 - 12S/19 |
| 3 | WATER AND WASTE WATER | PLANT OPERATOR I | 12/4-12/8 | PLANT OPERATOR II | 14/5-14/8 |
| 1 | WATER AND WASTE WATER | PLANT OPERATOR III | 15/10 | PLANT OPERATOR IV | 17/10 |
| 13 | TOTAL | | | | |
| | | | | | |



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 Resources Director
Date: April 10, 2025
Subject: FY 26 General Fund Request for Promotions

The County's past practice of approving reclassification of employees who obtain certifications and/or license the County needs to operate, passing probationary periods, meeting service record requirements, or are tied to a designated time in position etc. has resulted a request for pay changes for 50 General Fund employees.

The total cost for these requests for the General Fund is **\$180,023**. These dollars are already included in the Department salary budget requests.

Please note that the effective date of the pay change is dependent on obtaining the required certification and/or license. The recommendations are based on information obtained from the department heads, service record, job description, and/or personnel guidelines.

Below is a summary of the salary expenses for the requested promotions:

| | |
|------------------------|-----------------|
| Sheriff's Office | \$ 21,176 |
| Emergency Services | \$ 25,208 |
| Jail | \$102,834 |
| Environmental Programs | \$ 10,816 |
| Maintenance | \$ 7,530 |
| Roads | \$ 8,736 |
| <u>Parks</u> | <u>\$ 3,723</u> |
| Total | \$180,023 |

Thank you for your consideration.

Attachments

FY 26 GENERAL FUND PROMOTION REQUESTS

| NUMBER | DEPT NAME | CURRENT JOB TITLE | G/S | NEW JOB TITLE | G/S |
|--------|------------------------|--|-------------|--|--------------|
| 7 | SHERIFF'S OFFICE | DEPUTY SHERIFF | 20/3-20S/5 | DEPUTY FIRST CLASS | 21/3-21S/5 |
| 4 | EMERGENCY SERVICES | EMERGENCY COMMUNICATION SPECIALIST I | 15S/2-15S/3 | EMERGENCY COMMUNICATION SPECIALIST I I | 17S/2-17S/3 |
| 3 | EMERGENCY SERVICES | EMERGENCY COMMUNICATION TRAINEE | 14/1-14S/1 | EMERGENCY COMMUNICATION SPECIALIST I | 15/1-15S/2 |
| 3 | JAIL | CORRECTIONAL OFFICER CORPORAL | 20/8-20S/8 | SENIOR CORPORAL | 20/10-20S/10 |
| 9 | JAIL | CORRECTIONAL OFFICER PRIVATE FIRST CLASS | 19/5-19S/5 | CORPORAL | 20/5-20S/5 |
| 10 | JAIL | CORRECTIONAL OFFICER CERTIFIED | 19/1-19S/2 | PRIVATE FIRST CLASS | 19/5-19S/5 |
| 4 | JAIL | CORRECTIONAL OFFICER TRAINEE | 19/1 | CORRECTIONAL OFFICER CERTIFIED | 19/5 |
| 1 | ENVIRONMENTAL PROGRAMS | NATURAL RESOURCES PLANNER I | 16/2 | NATURAL RESOURCES PLANNER II | 18/2 |
| 1 | ENVIRONMENTAL PROGRAMS | NATURAL RESOURCES INSPECTOR II | 18/11 | NATURAL RESOURCES INSPECTOR III | 19/11 |
| 1 | ENVIRONMENTAL PROGRAMS | ENVIRONMENTAL HEALTH SPECIALIST III | 20/4 | ENVIRONMENTAL HEALTH SPECIALIST IV | 21/4 |
| 1 | MAINTENANCE | BUILDING MAINTENANCE MECHANIC I | 14/7 | BUILDING MAINTENACE MECHANIC II | 17/7 |
| 2 | ROADS | ROADS WORKER IV | 12/7-12/10 | ROADS WORKER V | 13/7-13/10 |
| 2 | ROADS | ROADS WORKER III | 11/7-11/10 | ROADS WORKER IV | 12/7-12/10 |
| 2 | PARKS | PARKS WORKER II | 9/7 | PARKS WORKER III | 11/7 |
| 50 | TOTAL | | | | |
| | | | | | |



Worcester County

Government Center

Department of Human Resources

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STACEY E. NORTON

Human Resources Director

PAT WALLS

Deputy Director

To: Weston Young, Chief Administrative Officer
From: Stacey Norton, Human Resources Director
Date: April 29, 2025
Subject: FY26 General Fund Personnel Job Reclassifications – Open Session

We are requesting 25 job reclassifications or job title changes for the FY26 general fund for a total cost of \$81,728. These requests are being made to enable us to attract and retain these professional positions in the current labor market. Some of these positions have assumed additional responsibilities.

State's Attorney's Office: We are requesting to reclassify the Digital Forensics Examiner position up 4 grades to be consistent with the same position in another department and to reclassify the Victim Witness Coordinator position up 4 grades to reflect the additional training and certification required. This will impact 5 employees for a cost of \$22,569.

| # OF EMPLOYEES | JOB TITLE | CURRENT | PROPOSED |
|----------------|----------------------------|---------|----------|
| 1 | DIGITAL FORENSICS EXAMINER | 14 | 19 |
| 4 | VICTIM WITNESS COORDINATOR | 14 | 18 |

Development, Review, and Permitting: We are requesting to increase the Building Housing Zoning Plans Reviewer Inspector positions I-III up 2 grades and the Building Housing Zoning Plan Reviewer Inspector IV up 1 grade. It has been challenging to recruit experienced professionals for these positions as they require certifications. This will impact 6 employees for a cost of \$34,881. We are requesting the new job series to be:

| # OF EMPLOYEES | JOB TITLE | CURRENT | PROPOSED |
|----------------|------------------------------------|---------|----------|
| 1 | BHZ & PLANS REVIEWER INSPECTOR I | 15 | 17 |
| 2 | BHZ & PLANS REVIEWER INSPECTOR II | 17 | 19 |
| 1 | BHZ & PLANS REVIEWER INSPECTOR III | 18 | 20 |
| 1 | BHZ & PLANS REVIEWER INSPECTOR IV | 20 | 21 |

ITEM 6c

Environmental Programs: We are requesting to increase the plumbing inspector job series by 1 grade to be more competitive in the market. It was difficult to fill the last vacancy due to the salary. This will impact 2 employees for a cost of \$6,219. We are requesting the new job series to be:

| # OF EMPLOYEES | JOB TITLE | CURRENT | PROPOSED |
|----------------|------------------------|---------|----------|
| 0 | PLUMBING INSPECTOR I | 16 | 17 |
| 0 | PLUMBING INSPECTOR II | 18 | 19 |
| 2 | PLUMBING INSPECTOR III | 19 | 20 |

IT: We are requesting to increase the Database Administrator Programmer positions by 2 grades. This position has improved efficiencies and reporting in existing databases and saves us from using third party applications that are more expensive. This will impact 1 employee for a cost of \$6,885.

| # OF EMPLOYEES | JOB TITLE | CURRENT | PROPOSED |
|----------------|-----------------------------------|---------|----------|
| 1 | DATABASE ADMINISTRATOR/PROGRAMMER | 21 | 23 |

Emergency Services: We are requesting to change 4 job titles to align with other public safety answering point centers. This will impact 7 employees at no cost. We are also requesting to reclassify the Emergency Communication Backup Supervisor and Trainer up by 1 grade. This will impact 1 employee for a cost of \$3,412.

| # OF EMPLOYEES | CURRENT JOB TITLE | PROPOSED JOB TITLE | CURRENT | PROPOSED |
|----------------|--|-------------------------------------|----------|----------|
| 4 | EMERGENCY COMMUNICATION SUPERVISOR | EMERGENCY COMMUNICATIONS LIEUTENANT | | |
| 1 | PUBLIC SAFETY COMMUNICATION MANAGER | ASSISTANT CHIEF - COMMUNICATIONS | | |
| 1 | EMERGENCY PREPAREDNESS MANAGER | ASSISTANT CHIEF - EMERGENCY MANAGER | | |
| 1 | EMERGENCY COMMUNICATIONS BACKUP SUPERVISOR/TRAINER | EMERGENCY COMMUNICATIONS CAPTAIN | 19 SHIFT | 20 SHIFT |

ITEM 6c

Recreation: We are requesting to reclassify the Monitor – Custodial position by 2 grades. These positions require additional training and skills to work with chemicals and equipment. This will impact 3 employees for a cost of \$5,370.

| # OF EMPLOYEES | JOB TITLE | CURRENT | PROPOSED |
|----------------|-------------------|---------|----------|
| 3 | MONITOR-CUSTODIAL | 8/8 | 10/8 |

Library: We are requesting to reclassify the Mobile Services Coordinator by 1 grade. This position now supervises one employee. This will impact 1 employee for a cost of \$2,392.

| # OF EMPLOYEES | JOB TITLE | CURRENT | PROPOSED |
|----------------|-----------------------------|---------|----------|
| 1 | MOBILE SERVICES COORDINATOR | 14/8 | 15/8 |

Thank you for your consideration.

Attachment



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STACEY E. NORTON
Human Resources Director

PAT WALLS
Deputy Director

To: Weston Young, Chief Administrative Officer
From: Stacey Norton, Human Resource Director
Date: April 29, 2025
Subject: Sheriff's Office Requests for Grade Reclassifications

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 \$1,160,051.

Thank you for your consideration.

I look forward to discussing this during the budget work session on May 13, 2025.

Attachment



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STACEY E. NORTON
Human Resources Director

PAT WALLS
Deputy Director

To: Weston Young, Chief Administrative Officer
From: Stacey Norton, Human Resources Director
Date: April 14, 2025
Subject: Request for General Fund New Positions, Conversions from Part Time to Full Time, and Additional Hours for FY 2026

Attached you will find the General Fund requests for new positions, conversion from part time to full time, and additional hours requests for FY 2026.

These requests will cost \$1,243,401

Thank you for your consideration.

Attachments

FY2026 GENERAL FUND NEW POSITION, CONVERSIONS TO FULL TIME, OR ADDITIONAL HOURS REQUESTS

GENERAL FUND: DEPARTMENT ORDER

| POSITION | DEPARTMENT | DEPT # | JOB TITLE | G/S | FY 25 SALARY APPROVED | FY 26 SALARY REQUESTED | BENEFITS COST OR VARIANCE | SALARY VARIANCE FY25-FY26 | TOTAL INCREASE/ DECREASE | COMMENTS |
|----------|--------------------------|--------|--|-------|--------------------------|---------------------------|---------------------------------|---------------------------------|--------------------------------|--|
| | | | | | | | | | | |
| 1 | TREASURER'S OFFICE | 1005 | SENIOR ACCOUNTANT | 22/10 | | \$ 75,754 | \$ 47,998 | \$ 75,754 | \$ 123,752 | |
| | TOTAL TREASURER'S OFFICE | | | | | \$ 75,754 | \$ 47,998 | \$ 75,754 | \$ 123,752 | |
| | | | | | | | | | | |
| 2 | SHERIFF'S OFFICE | 1101 | LIEUTENTANT | NC/A | | \$ 127,836 | \$ 115,934 | \$ 127,836 | \$ 243,770 | |
| 3 | | 1101 | FORENSIC TECHNICIAN (CIVILIAN) | 19S/1 | | \$ 55,037 | \$ 34,871 | \$ 55,037 | \$ 89,908 | |
| 4 | | | PROPERTY MANAGER (CIVILIAN) | 18/9 | \$ 43,815 | \$ 60,757 | \$ 6,556 | \$ 16,942 | \$ 23,498 | 1500 HOURS TO 2080 HOURS, NO MEDICAL OR RETIREMENT AS ALREADY RETIRED |
| 5 | | | CONVERT PT DEPUTY SHERIFF TO FT DEPUTY SHERIFF | 20/9 | \$ 44,721 | \$ 67,018 | \$ 60,779 | \$ 22,297 | \$ 83,076 | 1388 to 2080 HOURS |
| | TOTAL SHERIFF'S OFFICE | | | | | \$ 310,648 | \$ 218,140 | \$ 222,112 | \$ 440,252 | |
| | | | | | | | | | | |
| 6 | EMERGENCY SERVICES | 1102 | EMERGENCY MANAGEMENT SPECIALIST | 15/3 | | \$ 45,282 | \$ 28,691 | \$ 45,282 | \$ 73,973 | |
| | TOTAL EMERGENCY SERVICES | | | | | \$ 45,282 | \$ 28,691 | \$ 45,282 | \$ 73,973 | |
| | | | | | | | | | | |
| 7 | MAINTENANCE | 1201 | GROUNDWORKER II | 10/5 | | \$ 37,274 | \$ 23,617 | \$ 37,274 | \$ 60,891 | WORK COMPLETED FOR WATER AND WASTEWATER WILL BE CHARGED TO ENTERPRISE FUND |
| 8 | | 1201 | CARPENTER II | 14/5 | | \$ 45,302 | \$ 28,703 | \$ 45,302 | \$ 74,005 | |
| 9 | | 1201 | MASTER ELECTRICIAN | 24/5 | | \$ 73,840 | \$ 46,785 | \$ 73,840 | \$ 120,625 | |
| | TOTAL MAINTENANCE | | | | | \$ 156,416 | \$ 99,105 | \$ 156,416 | \$ 255,521 | |
| | | | | | | | | | | |
| 10 | PUBLIC WORKS | 1203 | PROJECT ENGINEER | NC/A | | \$ 110,000 | \$ 69,696 | \$ 110,000 | \$ 179,696 | |
| | TOTAL PUBLIC WORKS | | | | | \$ 110,000 | \$ 69,696 | \$ 110,000 | \$ 179,696 | |
| | | | | | | | | | | |
| 11 | RECREATION & PARKS | 1601 | CONCESSION STAND SUPERVISOR | 15/1 | | \$ 33,168 | \$ 7,831 | \$ 33,168 | \$ 40,999 | 1600 HOURS |
| 12 | | 1601 | RECREATION FITNESS INTERN | 16/1 | | \$ 3,917 | \$ 405 | \$ 3,917 | \$ 4,322 | 180 HOURS |
| 13 | | 1601 | EVENT MANAGEMENT/SPORTS MARKETING INTERN | 16/1 | | \$ 3,917 | \$ 405 | \$ 3,917 | \$ 4,322 | 180 HOURS |
| 14 | | 1601 | MARKETING INTERN (GRAPHIC DESIGN AND SOCIAL MEDIA) | 16/1 | | \$ 3,917 | \$ 405 | \$ 3,917 | \$ 4,322 | 180 HOURS |
| 15 | | | ADDITIONAL HOURS FOR PROGRAM MONITORS | 8/8 | | \$ 10,000 | \$ 1,033 | \$ 10,000 | \$ 11,033 | 571 NEW HOURS |
| 16 | | 1602 | PARKS INTERN | 16/1 | | \$ 3,917 | \$ 405 | \$ 3,917 | \$ 4,322 | 180 HOURS |
| 17 | | 1602 | ADDITIONAL HOURS FOR PARKS WORKER I | 8/8 | | \$ 11,438 | \$ 1,182 | \$ 11,438 | \$ 12,620 | 654 NEW HOURS |
| | TOTAL RECREATION & PARKS | | | | | \$ 70,274 | \$ 11,664 | \$ 70,274 | \$ 81,938 | |
| | | | | | | | | | | |
| 18 | LIBRARY | 1603 | LIBRARY MARKETING COORDINATOR | 18/1 | | \$ 49,899 | \$ 31,616 | \$ 49,899 | \$ 81,515 | |
| | TOTAL LIBRARY | | | | | \$ 49,899 | \$ 31,616 | \$ 49,899 | \$ 81,515 | |
| | | | | | | | | | | |
| 19 | TOURISM | 1803 | WELCOME CENTER GREETER | 8/8 | | \$ 6,122 | \$ 632 | \$ 6,122 | \$ 6,754 | 350 HOURS |
| | TOTAL TOURISM | | | | | \$ 6,122 | \$ 632 | \$ 6,122 | \$ 6,754 | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | GENERAL FUND ADDITIONAL EXPENSE TOTALS | | | \$ 824,395 | \$ 507,542 | \$ 735,859 | \$ 1,243,401 | |

Notes: Full time benefits - include SS, medical insurance, Maryland State Retirement, workers comp, LTD, Life, and unemployment insurance