



OFFICE OF THE
COUNTY COMMISSIONERS

Worcester County

GOVERNMENT CENTER
ONE WEST MARKET STREET • ROOM 1103

SNOW HILL, MARYLAND

21863-1195

PROCLAMATION

WHEREAS, older adults enrich our communities through their wisdom, experience, service, and lifelong contributions, and they deserve to live with dignity, safety, independence, and respect; and

WHEREAS, elder abuse, neglect, and financial exploitation are serious, yet often underreported, problems affecting millions of older Americans each year, causing physical, emotional, and financial harm while threatening the well-being and security of some of our most vulnerable citizens; and

WHEREAS, we join the Worcester County State's Attorney's Office, the Department of Social Services, Commission on Aging, caregivers, advocates, law enforcement agencies, and community organizations in raising awareness about elder abuse and encouraging residents to recognize warning signs, support prevention efforts, and report suspected abuse so that older adults may live free from harm and exploitation.

NOW, THEREFORE, we, the County Commissioners of Worcester County, Maryland, do hereby proclaim June 2026 as **Elder Abuse Awareness Month** and **June 15** as Elder Abuse Awareness Day.

Executed under the Seal of the County of Worcester, State of Maryland, this 2nd day of June, in the Year of Our Lord Two Thousand and Twenty-Six.



Theodore J. Elder, President

Madison J. Bunting, Jr., Vice President

Caryn G. Abbott

Anthony W. Bertino, Jr.

Eric J. Fiori

Joseph M. Mitrecic

Diana Purnell

Citizens and Government Working Together



*The Circuit Court for Worcester County
First Judicial Circuit of Maryland*

ILENE D. MUHLBERG
COURT ADMINISTRATOR
COURT HOUSE - ROOM 208
ONE W. MARKET STREET
SNOW HILL, MD 21863
(410) 632-2342

Date: May 20, 2026

To: Weston Young, Chief Administrative Officer
Worcester County Commissioners

From: Ilene Muhlberg, Circuit Court Administrator

Re: Grant Award Acceptance

We respectfully request your approval of the attached Grant Award and Acceptance Form for \$464,012.39 in FY 27 grant funds from the Maryland Judiciary Administrative Office of the Courts to support the operations of the Circuit Court Family Services Program. Due to state budget constraints, the award amount is \$63,267.61 less than requested, but \$4,053.25 more than the amount awarded in FY26.

Thank you for your consideration.

c: Administrative Judge Brian D. Shockley
Emily Kane, Family Services Coordinator



Administrative Office of the Courts
JUVENILE AND FAMILY SERVICES
187 HARRY S. TRUMAN PKWY., ANNAPOLIS, MD 21401
PH: 410-260-1262; DJFSGrants@mdcourts.gov

GRANT AWARD & ACCEPTANCE FORM

Grant Award Number: G27JU2425I
Organization: Worcester County Commissioners
Division/Agency/DBA (if applicable): Circuit Court for Worcester County
Applicant ID Number: 6374
Project Name: G27JU2425I Worcester Family Services
Grant Award Period: 07/01/2026 - 06/30/2027

Grant Award Amount: \$464,012.39

The Administrative Office of the Courts, Juvenile and Family Services, in accordance with the terms of the FY27 Juvenile and Family Services Jurisdictional Budget Request Funding Opportunity # FO-2027-JFS-001, awards a grant for:

Summary of the Grant: Grant funds support the operations of the Circuit Court Family Services Program.

Additional Terms, if applicable: N/A

This Grant Award incorporates all the information, activities, and assurances contained in the grantee’s application, FY27 Worcester Family Services. Grant recipients are required to manage these grant funds and submit all required reporting electronically.

Budgeting of Grant Funds: Upon execution of this agreement, grant recipients will be required to finalize the project budget based on the award amount and the budget submitted in the application referenced above. Limitations on the award budget, if any, are outlined below.

Budget Limitations:

Personnel Costs: Salary adjustments for grant-funded circuit court employees will be provided consistent with those appropriated by the legislature for state Judiciary positions. Grant support for fringe benefits will also change commensurate with any salary adjustments made. Local governments are authorized to provide supplemental funds for salary and fringe benefits beyond the amount provided under a grant.

Adjustments to the budgeted amounts for the grant-funded court positions will also be permitted when,

- a position becomes vacant, and the new hire has a different salary/fringe rate,
- the position is reclassified by the county’s human resources department, and/or
- for other good cause upon submission of a modification request.

Costs that are not allowable:

- Indirect costs for courts and government grantees,
- Professional association and licensure dues for individuals,
- Building-related costs (includes, but not limited to furniture, cubicle walls, courtroom flags or emblems), and
- Other costs not related to the effective operation of the family division or family services programs.

Indirect Costs

Indirect Costs are ___ allowable not allowable on this award.

Once approved by Juvenile and Family Services, the final budget is incorporated into this award. Subsequent changes will require a budget modification per the terms of the General Grant Conditions and the Special Grant Conditions for FY27 Jurisdictional Family Services Grants.

Continued on the next page

Grant Award Number: G27JU2425I
Organization: Worcester County Commissioners
Division/Agency/DBA (if applicable): Circuit Court for Worcester County
Applicant ID Number: 6374
Project Name: G27JU2425I Worcester Family Services
Grant Award Period: 07/01/2026 - 06/30/2027

Acceptance of Grant Award

This Grant Award is subject to the General Grant Conditions and the Special Grant Conditions for FY27 Jurisdictional Family Services Grants.

By signing below, the grant recipient agrees to accept the grant and abide by all terms contained in both the General Grant Conditions and Special Grant Conditions for FY27 Jurisdictional Family Services Grants. The grant recipient understands that any false, fictitious, or fraudulent statements, documents, or claims submitted in relation to this award may subject the grant recipient to any applicable civil or criminal penalties, as well as administrative penalties including but not limited to the reduction, suspension, and/or termination of the award, and the recovery of any monies awarded to the grant recipient as a result of the submission.

Authorized Official for the Grantee:

Signature:
Name (printed):
Title (printed):
Date:

FOR THE ADMINISTRATIVE OFFICE OF THE COURTS

Approved for form and legal sufficiency by:

Approved for funding by:

Signature: _____
Name: Stephane J. Latour
Title: Managing Legal Counsel
Date: _____

Signature: _____
Name: Judy K. Rupp
Title: State Court Administrator
Date: _____



Worcester County Recreation & Parks
6030 Public Landing Road | Snow Hill MD 21863 | (410) 632-2144 | www.PlayMarylandsCoast.org

MEMORANDUM

TO: Weston S. Young, Chief Administrative Officer
Candance Savage Deputy Chief Administrative Officer
FROM: Kelly Rados, Director of Recreation & Parks
DATE: May 21, 2026
SUBJECT: 2026 Maryland Agricultural Fair Grant Acceptance

The Recreation & Parks Department is requesting permission to accept the Maryland Agricultural Fair Board Grant that has been awarded to us in the amount of \$4,600. The funds will be used for the 2026 Worcester County Fair scheduled to be held August 7 – 9 at John Walter Smith Park.

Grant funds will be used solely for agricultural related premiums, ribbons, and trophies as stated within the grant terms and conditions.

cc: Jacob Stephens, Deputy Director of Recreation & Parks



Maryland Department of Agriculture

Wes Moore, Governor
Aruna Miller, Lt. Governor
Kevin M. Atticks, Secretary
Steven A. Connelly, Deputy Secretary



Agriculture | *Maryland's Leading Industry*
mda.maryland.gov

The Wayne A. Cawley, Jr. Building
50 Harry S Truman Parkway
Annapolis, Maryland 21401

410-841-5770 Baltimore/Washington
410-841-5987 Fax

April 30th, 2026

To: Maryland Agricultural Fairs and Shows Leadership

RE: 2026 Maryland Agricultural Fair Board Grants & Updates

Greetings,

The Maryland Agricultural Fair Board (MAFB) met in March to review the 2026 Grant Applications and allocate funds based on the Horse Racing Special Fund projections for Fiscal Year 2027. As a reminder, the MAFB grant cycle is annual from January 1 through December 31, whereas our funding cycle is based on the State fiscal year (July 1 through Jun 30). This system simplifies the process for fairs and shows without the complication of a fiscal-year system.

Based on the continuing decline of funding from the Horse Racing Special Fund and downward revenue projections from the Maryland Racing Commission, the Maryland Agricultural Fair Board had to make several challenging decisions to remain solvent while continuing to support the industry. As a reminder, spring shows will no longer be funded on a per-head basis; spring show grants will be reimbursed based on total monies paid for premiums, ribbons, trophies and awards. The Board also lifted a 2010 policy that restricted youth from entering multiple spring shows.

The Maryland Agricultural Fair Board continues to work to support fairs and shows in Maryland regardless of the funding shortfalls, including through partnerships with the State Veterinarian and MDA Animal Health team, the Maryland Association of Agricultural Fairs and Shows, Maryland 4-H and FFA, and other leaders in the industry. MAFB extends gratitude to those partners who supported HB972 that would have stabilized MAFB funding, and while this bill evolved to direct support for agricultural education, we look forward to engaging with our partners to identify avenues to support Maryland fairs and shows next session.

The impact of Maryland's fair and show industry goes well beyond the 1.5 million people that attend every year - it is felt by every Marylander through the impact that you have in youth development, agricultural education, economic impact in your community, and the showcasing of Maryland's #1 commercial industry. Thank you for everything that you do to support Maryland agriculture, and we look forward to continuing to support you in 2026.

A handwritten signature in black ink, appearing to read 'H. Palmer'.

Harrison Palmer
Chief of Staff & Executive Secretary
Maryland Agricultural Fair Board

**MARYLAND DEPARTMENT OF AGRICULTURE
MARYLAND AGRICULTURAL FAIR BOARD**

Grant Agreement to Provide Funding For:

MDA #	1311-65	FID #	52-1358485
Name of Organization	Worcester County Fair		
Contact Person	Jacob Stephens		
Address	6030 Public Landing Rd		
City, State, Zip	Snow Hill, MD 21863		

Authority: Agriculture Article §§ 10-301 et seq., Annotated Code of Maryland
Fiscal Year 2027 (July 1, 2026, through June 30, 2027)

This GRANT AGREEMENT, entered into this ____ day of _____, 2026, is between the Maryland Department of Agriculture, Maryland Agricultural Fair Board (Fair Board) and:

Grantee	Worcester County Fair
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GENERAL CONDITIONS OF GRANT

Due June 1st, 2026

1. The Fair Board agrees:
Subject to available funding, to grant the Grantee an allocation not to exceed/up to \$4,600.00 to be used solely for the payment of expenditures for approved agriculturally related premiums, ribbons, and trophies, or other uses the Fair Board has authorized during its Fiscal Year '27. The Fair Board may award a supplemental grant at the close of the fiscal year if funds are available. Grant is subject to available appropriations. **PLEASE BE ADVISED THAT AT THIS TIME THE BOARD IS UNAWARE OF THE FUNDING AVAILABLE FOR THE UPCOMING YEAR AND DUE TO SUCH EVENTS GRANT FUNDS ARE SUBJECT TO BE REDUCED OR ELIMINATED.**

2. The Grantee agrees:
 - a. To file with the Fair Board, within 45 days after the last day of the Grantee's fair, show, or activity, a full accurate account of expenditures under this grant on forms provided by the Fair Board. A Grantee that holds an activity within 45 days prior to the close of the fiscal year must file their account no later than June 15, 2027. The account shall be sworn to by an officer of the Grantee and all records shall be subject to audit by a representative of the Board;
 - b. To file annually with the Fair Board a statement of profit or loss and a balance sheet indicating the grant and properly authenticated which shall be subject to audit by a representative of the Fair Board;
 - c. To secure additional revenue for the Grantee's expenditures, including premiums, ribbons, and awards or other uses the Fair Board has authorized in excess of the amount of the grant;
 - d. To file with the Fair Board, at least 30 days in advance of the show, a show catalog for the activity listing premiums, a schedule of events, and a listing of the Fair Board;
 - e. To file with Fair Board, at least 15 days in advance of the activity, a list of all livestock judges, and to abide by all conditions and regulations concerning livestock shows, including those noted in COMAR 1.12.01.07;
 - f. To pay all premiums won by qualified exhibitors within 30 days after the final day of the activity;
 - g. To file within 45 days of the final day of the activity an Activity Report on the form provided by the Fair Board; Late reports may be assessed a 5% penalty for every 30 days over the 45 days.
 - h. To comply with the Maryland Agricultural Fair Board regulations for fairs and shows.

3. This Agreement is subject to "Maryland Department of Agriculture's General Terms and Conditions for Grant Agreements" which is attached to and incorporated herein.

NAME OF FAIR/SHOW (Grantee)	Worcester County Fair
AUTHORIZED SIGNATURE	
DATE	
GRANTOR NAME	MARYLAND AGRICULTURAL FAIR BOARD
AUTHORIZED SIGNATURE	
DATE	

Your signature acknowledges acceptance of the General Conditions of this Grant Agreement. This Agreement has been approved for form and legal sufficiency by the Attorney General's Office of the Maryland Department of Agriculture.

Attachment
Maryland Department of Agriculture's
General Terms and Conditions for Grant Agreements

- 1) **TERMS AND APPLICABILITY:** These General Terms and Conditions apply to Grant Agreements. The General Terms and Conditions do not constitute a complete agreement but are part of the Grant Agreement executed by all parties, which identifies the specific work to be performed, grant amount, term, and special conditions, if any. The General Terms and Conditions and the Grant Agreement are intended to be complementary and shall be construed together. In the event of a direct conflict between them, the terms of the Memorandum shall govern and control.
- 2) **DEFINITIONS:** Specific terms used in this document have the following meaning:
 - a) "Grant Agreement" means the agreement between the Department and the grantee who has obtained a grant from MDA to perform certain work/services. It includes the Scope of Work, Budget, and these General Conditions.
 - b) "Scope of Work" or "Work" refers to the specific agreement of the Grantee, who has applied for or otherwise has received a grant, to perform certain work/services identified in the Grant Agreement or other work statement included in or incorporated into the Grant Agreement.
 - c) "Grantee" means person who has applied for or otherwise has received a grant to perform certain work/services under the Grant Agreement.
 - d) "Department" means the Maryland Department of Agriculture
- 3) **NOTICE:** Service of any notice under the Grant Agreement shall be complete upon mailing of such notice, postage prepaid, to the appropriate representative at the address indicated in the Grant Agreement. If no contract representative is named, then the person executing the Grant Agreement for a party shall be the contact representative for purposes of notice.
- 4) **PERFORMANCE:** The Grantee agrees to perform all work/services under this Grant Agreement continuously and diligently and to meet all milestones contained in the Grant Agreement.
- 5) **CHANGES:** This Agreement may be amended only with the written consent of both parties.
- 6) **NON-DISCRIMINATION:** Grantee may not discriminate on the basis of:
 - a) Political or religious opinion or affiliation, marital status, race, color, creed, or national origin;
 - b) Sex or age, except when age or sex constitutes a *bona fide* occupational qualification; or
 - c) The physical or mental disability of a qualified individual.
- 7) **DRUG AND ALCOHOL-FREE WORKPLACE:** Grantee agrees to comply with Maryland's policy concerning a drug and alcohol-free workplace, as set forth in COMAR 01.01.2023.16, and shall remain in compliance throughout the term of this Agreement.
- 8) **TERMINATION FOR NON-APPROPRIATION (Multi-Year Agreements):** If funds are not appropriated or otherwise made available to support continuation in any fiscal year succeeding the first fiscal year, this Agreement shall be terminated automatically as of the beginning of the fiscal year for which funds are not available.
- 9) **TERMINATION FOR CONVENIENCE:** MDA may terminate this Agreement, in whole or in part, without showing cause upon prior written notice to the Grantee specifying the extent and effective date of the termination. MDA shall pay all reasonable costs associated with this Agreement that the Grantee has incurred up to the date of termination, and all reasonable costs associated with termination of the Agreement.
- 10) **TERMINATION FOR DEFAULT:** If the Grantee violates any provision of this Agreement, MDA may terminate the Agreement by giving the Grantee written notice of the termination.
- 11) **MARYLAND LAW PREVAILS:** The law of Maryland shall govern the interpretation and enforcement of this Agreement.

- 12) **RECORD-KEEPING/AUDIT:** The Grantee shall retain and maintain all records and documents relating to this Agreement for three years after final payment by MDA hereunder or any applicable statute of limitations, whichever is longer, and shall make them available for inspection and audit by authorized representatives of MDA at all reasonable times.
- 13) **SEVERABILITY:** It is understood and agreed by the parties hereto that if any of these provisions shall contravene, or be invalid under the laws of the particular state, county, or jurisdiction where used, such contravention or invalidity shall not invalidate the whole agreement, but the Agreement shall be construed as if not containing the particular provision or provisions held to be invalid in the said particular state, county, or jurisdiction, and the rights and obligations of the parties shall be construed and enforced accordingly.
- 14) **USE/RETURN OF FUNDS:** The Grantee shall use all funds provided by MDA strictly in accordance with the Agreement, and return all funds not used should MDA decide that Grantee may not carry them over for use the following year. If the Agreement is terminated, the Grantee shall return all funds not used.
- 15) **NON-HIRING OF EMPLOYEES:** No official or employee of the State, as defined under State Government Article, §15-102, Annotated Code of Maryland, whose duties as such official or employee include matters relating to or affecting the subject matter of this agreement shall, during the pendency or term of this agreement and while serving as an official or employee of the State, become or be an employee of the Grantee or any entity that is a subcontractor on this agreement.
- 16) **ANTIBRIBERY:** The Grantee warrants that neither it nor any of its officers, directors, or partners nor any of its employees who are directly involved in obtaining or performing contracts with any public body has been convicted of bribery, attempted bribery, or conspiracy to bribe, under the laws of any state or of the federal government or has engaged in conduct since July 1, 1977, which would constitute bribery, attempted bribery, or conspiracy to bribe under the laws of any state or the federal government.
- 17) **SURVIVING TERMS:** Audit, confidentiality, document retention, and hold harmless obligations under this Grant Agreement shall survive expiration or termination of the Grant Agreement.
- 18) **NON-WAIVER OF RIGHTS; REMEDIES:** No failure on the part of the State or MDA to exercise, and no delay in exercising, any right under this Agreement shall operate as a waiver thereof; nor shall any single or partial exercise of any such right preclude the State or MDA from further exercising that or any other right. The remedies provided under this Agreement are cumulative and not exclusive of any remedies provided by law.
- 19) **ASSIGNMENT OR TRANSFER:** The Grantee may not sell, transfer, or assign any of its obligations under this Agreement, or its rights, title, or interest in this Agreement, without further prior written consent of MDA.
- 20) **ENTIRE AGREEMENT:** This Agreement represents the complete, total and final understanding of the parties and no other understanding or representations, oral or written, regarding the subject matter of this Agreement, shall be deemed to exist or to bind the parties hereto at the time of execution.
- 21) **ELECTRONIC SIGNATURES:** This document may be executed in multiple counterparts, each of which shall be deemed an original, and all of which together shall constitute one and the same instrument. Signatures, including notary signatures, provided by electronic means including, by way of example and not of limitation, facsimile, Adobe, PDF, and sent by electronic mail, or via an electronic signature program, shall be deemed to be original.

(REVIEWED 11/27/23)

Worcester County Sheriff's Office ITEM 4

Matthew Crisafulli
Sheriff



Nathaniel Passwaters
Chief Deputy

May 18, 2026
(for FY27)

To: Worcester County Commissioners

From: Sheriff Matthew Crisafulli

RE: FY27 Out-of-State Travel Request

Please accept this request for out-of-state travel:

Out of State Travel Request

<u>WCOSO</u>	<u>1</u>	<u>100.1101.030.7000.060</u>
Department	# of Attendees	GL Account Code
<u>Marysville WA</u>	<u>10/18/2026</u>	<u>10/24/2026</u>
Destination	Depart	Return

Purpose of Travel: This request is to send 1 Forensic Crime Tech to Crime Scene Photography training in Marysville WA. This nationally recognized training will provide the most thorough, reputable and relevant training pertaining specifically to crime scene processing. Travel will occur on October 18, 2026; the training is scheduled October 19 - October 23; return October 24, 2026.

Estimated costs – per attendee:

Airfare: 778.40

Lodging: 678.00 + taxes/fees (113.00/night per GSA)

Meals: 559.00 (2 travel days x 64.50; 5 training days x 86.00 per GSA)

Registration: 659.00

Car Rental: bundled w/airfare

Other Transportation: n/a

Other: \$200 (est OOS fuel, tolls) – 1 charge since all riding together

TOTAL: 2,874.40

Worcester County Sheriff's Office

Matthew Crisafulli
Sheriff



Nate Passwaters
Chief Deputy

May 13, 2026

In March 2026, the Worcester County Sheriff's Office hired a Crime Scene Technician (CST), Mrs. Jessica Lewis, to work closely with the Ocean City Police Department's Forensic Services Unit (FSU). The onboarding of this civilian position to assist with crime scene photography and processing allows sworn investigators to conduct criminal investigations more efficiently and effectively, while obtaining and preserving imperative digital evidence for prosecution purposes.

Since CST Lewis' hiring, she has completed a Basic Crime Scene Processing course that was hosted locally at the Eastern Shore Criminal Justice Academy. Continuing her required training, I, Lt. Shane Musgrave, have discussed with OCPD's FSU Supervisor, Mrs. Sharon Schultz, the second phase of CST Lewis' training, which is specific to crime scene photography. Unfortunately, unlike the locally hosted Crime Scene Processing training, nationally recognized and reputable training related to criminal scene photography is more difficult to find.

TriTech happens to be one of the few nationally recognized training associations by the forensics community and is an official training partner of the International Association of Identification (IAI). IAI is also the entity that certifies forensic technicians in their respective disciplines, and those training hours are recognized in their certification requirements.

After research, an upcoming training being hosted by the Tritech Training Forensic, titled "Basic Crime Scene Photography," was discovered. Unfortunately, this training is being held at the Snohomish County Sheriff's Office in Marysville, WA, but its training covers a range of relevant topics that will help CST Lewis better fulfil her job duties, through classroom and practical exercises, and mock scenes and courtroom testimony.

Below approximates the training-associated expenses at the time of authoring this memorandum:

Course Expense: \$659.00 ✓
Lodging: \$113.00 per night= \$678.00 ✓
Food Per Diem: \$473.00 per GSA - 569.00
Airfare and rental vehicle: \$778.40 ✓

Approximate total= ~~\$2,588.40~~

Misc 200 Fuel/tolls/etc.

2874.40

"Proud to Protect, Ready to Serve"

Worcester County Sheriff's Office
One West Market Street, Room 1001
Snow Hill, MD 21863
410-632-1111- phone / 410-632-3070- fax
www.WorcesterSheriff.com

Worcester County Sheriff's Office

Matthew Crisafulli
Sheriff



Nate Passwaters
Chief Deputy

I respectfully request that CST Lewis' training request be approved, as digital evidence, such as sound photography procedures, is one of the most important aspects when documenting crime scenes.

Respectfully submitted,

Lt. Shane M. Musgrave #10141
Lt. Shane Musgrave

“Proud to Protect, Ready to Serve”

Worcester County Sheriff's Office
One West Market Street, Room 1001
Snow Hill, MD 21863
410-632-1111- phone / 410-632-3070- fax
www.WorcesterSheriff.com



The Exclusive Training Partner of the International Association of Identification

Basic Crime Scene Photography - Marysville, WA



Date: Monday, October 19, 2026 to Friday, October 23, 2026

Hours: 8:00am - 5:00pm (everyday)

Tuition

Tuition for this course is \$659.00.

Location

Snohomish County Sheriff's Office, North Precinct
15100 40th Ave NE Suite 201 Marysville, WA 98271
Marysville, WA 98271

Registration

Registration is open through 10/23/2026 11:59 PM Eastern Time (US & Canada).

[View directions](#)

[Register Now](#)

Course Description

Basic Crime Scene Photography

This 40-hour Crime Scene Photography course provides instruction that can permit the student to successfully document evidence and scenes in a professional manner. The course begins with instruction of basic photographic techniques such as the mechanics of exposure, depth-of-field, and motion control. Camera handling and operation

are stressed in all areas to include camera controls and how they work. Electronic flash techniques are also presented with a nighttime Painting-With-Light Exercise included.

DAY 1

Basic Photography

1. Introduction to Crime Scene Photography
2. Camera Basics
3. How to Hold the Camera
4. Introduction to the Exposure Triangle
5. Camera Operational Modes
6. Components of a Digital SLR Camera

Exposure

1. Determining Proper Exposure
2. Shutter Speed
3. Aperture
4. ISO

DAY 2

Exposure

1. The Reflective Light Meter
 1. Spot Metering
 2. Center Weighted Metering
 3. Matrix/Evaluative Metering
2. Understanding Reciprocity
3. Sunny 16 Rule
4. Exposure Compensation

Lenses

1. Focal Length – Field of View & Magnification
2. Focal Range/Lens Ratio/Lens Ring Size
3. Prime Lens
4. Zoom Lens
5. Lens Length and Distortion
6. Optical Problems

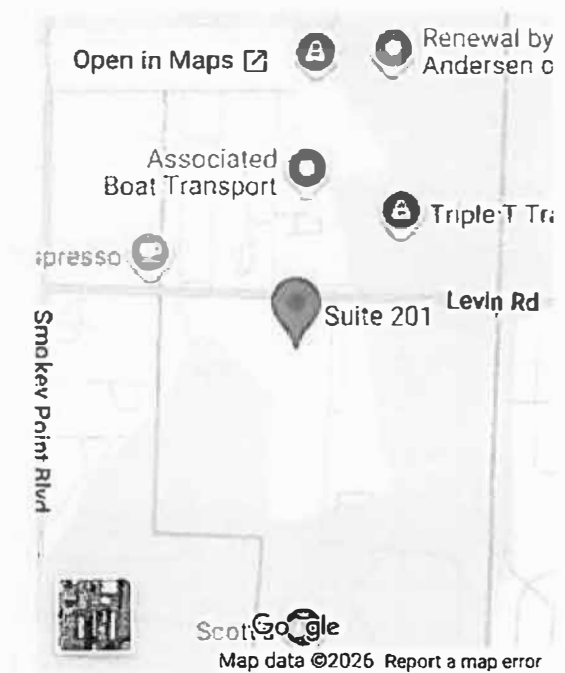
Filters for Forensic Photographs

1. UV
2. Circular Polarizing
3. Neutral Density
4. Barrier Filters

Focus

1. Manual
2. Auto-Focus
3. Autofocus Issues
4. Distance and Focusing

DAY 3 (12 Hr Day)



Lodging

Home2 Suites by Hilton Marysville
 4070 116th St NE
 Marysville, WA 98271
 360-722-3600

Room Rate: \$113 per night plus tax

Amenities: Free Breakfast, Free Wi-Fi, Free Parking

Booking Info: Call the hotel or [Click Here](#) to receive this special rate.

Cutoff Date: September 18, 2026

Instructors

Digital Camera Operation

1. Date/Time Settings & Significance
2. Power Issues
3. Formatting Media
4. Image Settings

Depth of Field

1. Definition
2. Maximize Depth of Field
3. Factors Effecting Depth of Field

Flash Photography

1. Ambient Light
2. Why and when to use Electronic Flash?
3. Sync Speed
4. Flash Head
5. Flashgun Features
6. Flash Modes
7. Fill Flash
8. Oblique Flash
9. Bounce Flash

Nighttime/Low Light Photography

1. Equipment
2. Existing Light
3. Long Exposure with Flash
4. Painting With Light

Day # 4**Composition – Crime Scene Photography**

1. Context
 2. Composition – Art and Science
- Scene Specific Crime Scene Photography
Photo Logs

Day # 5

Mock Scene
Courtroom Testimony
Course Review, Evaluations and Presentation of
Certificates

Certification/Re-Certification

For information on IAI certification and/or recertification credit, please see our website at this link: IAI Certifications - TRITECH FORENSICS



About Matthew Steiner, MS, CSCSA

Matthew Steiner is a First Grade Detective with the New York City Police Department's Crime Scene Unit. He is a twenty-four-year veteran with over nineteen years of experience as a crime scene investigator.

[Read more >>](#)

Student Reviews

'[This course] provided the exact level and depth needed to give a solid foundation and immediately applied.'

- A student from course in Broomall, PA

'[The instructors] was clear and understanding, took ample amount of time with each of us to make sure we understood the material.'

- A student from course in Broomall, PA

Share This

Help promote this course!

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TRAINING. Please contact us if you have any questions. Thank you.

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➤ Expedia

Review and book

Sign in or create an account to earn **\$15.57** in OneKeyCash™ after this trip. ➤

✈ Roundtrip Flight ▾
Baltimore (BWI) to Seattle (SEA)
Sun, Oct 18 - Sat, Oct 24
1 ticket: 1 adult

🚗 Midsize ▾
Seattle, WA (SEA Airport)
Sun, Oct 18 - Sat, Oct 24
👤 5 🚗 4 * A/C 🚘 Automatic

Package subtotal	\$846.47
Package savings	-\$68.07

🎁 Wow! You're saving by booking your trip as a package

Total due today ⚡	\$778.40
Subtotal	\$582.06
Taxes & fees	\$196.34

Package total

\$778.40

Rates are quoted in US dollars.

Who's flying?

Traveler names must match your government-issued photo ID exactly.

* Required

Baltimore (BWI) to Seattle (SEA) Sun, Oct 18 - Sat, Oct 24

✓ Free cancellation within 24 hours

Traveler 1: Adult, primary contact

*Airfare /
vehicle rental*

Change fiscal year: **2026** **2025** **2024** or



Daily lodging rates (excluding taxes) | October 2025 - September 2026



Cities not appearing below may be located within a county for which rates are listed. To determine the county a destination is located in, visit the [Census Geocoder](#).

Filter results...

Primary destination	County	2025 Oct	Nov	Dec	2026 Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep
Everett / Lynnwood	Snohomish	\$113	\$113	\$113	\$113	\$113	\$113	\$113	\$113	\$140	\$140	\$140	\$113

Showing 1 to 1 of 1 entries



Meals and incidental expenses (M&IE) rates and breakdown



The M&IE total is the full daily amount for a single calendar day when that day is neither the first nor last day of travel. The amount received on the first and last day of travel equals 75% of the M&IE total. See [M&IE breakdown](#) for information related to the individual meal amounts.

Filter results...

Primary destination	County	M&IE total	Breakfast	Lunch	Dinner	Incidental expenses	First and last day of travel
Everett / Lynnwood	Snohomish	\$56	\$22	\$23	\$36	\$5	\$61.50

Showing 1 to 1 of 1 entries

Worcester County Sheriff's Office

ITEM 5

Matthew Crisafulli
Sheriff



Nathaniel J. Passwaters
Chief Deputy

May 21, 2026

To: Worcester County Commissioners

From: Sheriff Matthew Crisafulli

RE: FY26 Purchase Request, Forensic Camera

The Sheriff's Office respectfully requests approval to proceed with the FY26 purchase of a forensic evidence imaging system in the amount of \$48,904.92. This purchase was included in the budget amendment approved by the Worcester County Commissioners during the November 18, 2025 meeting, and funds have been transferred to General Ledger Account 100.1101.030.6110.190 (Supplies & Equipment – Law Enforcement Equipment) to fully cover the cost.

The Worcester County Sheriff's Office has provided Worcester County's Procurement Officer, Ed Welch, with supporting documentation to purchase the camera system from Foster & Freeman. This request is being submitted as a sole source purchase through Foster & Freeman. Mr. Welch verified that there are no cooperative agreements that cover this specific item. He also confirmed that the crime-lite forensic systems are highly-specialized, single-source proprietary products manufactured exclusively by Foster & Freeman with no current competitive offerings with the needed capabilities.

The Crime-lite AUTO forensic evidence imaging system is recommended because it provides a fully integrated forensic imaging platform specifically designed for crime scene and laboratory evidence processing. The system combines high-resolution forensic imaging, specialized illumination, filtration, and evidence processing capabilities into a single portable unit capable of detecting and documenting evidence not visible under normal lighting conditions.

The system supports the examination and documentation of fingerprints, biological fluids, blood evidence, gunshot residue, narcotics, ignitable liquids, and other trace evidence commonly encountered during criminal investigations. Compared to lower-cost alternatives that often require multiple separate components and systems, the Crime-lite AUTO consolidates these capabilities into single purpose-built forensic evidence imaging system, improving efficiency and reducing equipment duplication.

Please advise if any additional information is needed for your review. Thank you for your consideration.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'M. Crisafulli', is written over a white background.

Matthew Crisafulli, Sheriff
Worcester County Sheriff's Office

Sole Source Justification & Disclosure Statement

This form must accompany the Purchase Requisition whenever a sole source purchase is requested. The Worcester County Financial Rules requires all County departments to practice competitive bidding. Purchase Requisitions for goods and services that are to be purchased from a specific vendor must be accompanied by a written justification explaining the circumstances that make alternatives unacceptable. The justification must be signed by the principal investigator, the Department Head and the Procurement Officer.

The individual signing the justification must disclose, in writing, whether or not he/she has a potential or actual conflict of interest. County employees are not to make or participate in any purchasing decision that places them in a conflict of interest between their official job duties and any other interest or obligation. County employees who have a business relationship or financial interest with the suggested vendor, or who have received or anticipate receiving gifts or special favors from the suggested vendor must disclose the conflict of interest. Anyone who has a conflict of interest cannot participate in the decision to sole source the purchase.

The Worcester County Procurement Officer or his designee will determine whether the justification is appropriate. Sole source justifications are to be supported by factual statements that will pass an audit. It is the significant features of a product or service that make it a sole source.

Department Sheriff's Office

Date 05/26/2026

Vendor Foster & Freeman

Product or Service Requested for Sole Source Crime-Lite AUTO Forensic Evidence Imaging System

Purchasing threshold: \$2,000 to \$25,000 over \$25,000 CHECK ONE

Sole Source Justification

Please check all applicable categories (1a. through 1e) below and provide additional information where indicated.

a. The requested product is an integral repair part or accessory compatible with existing equipment or system software that is currently in use by the County.

Existing Equipment: _____

Manufacturer/Model Number: _____

Age: _____ Current Value: _____

Provide Details _____

b. The requested product has unique design design/performance specifications or quality requirements which are essential to perform my job requirements and are not available in comparable products.

Justification ***Please see attached justification** _____

Other Products reviewed _____

c. The requested product is essential in maintaining compliance with established County standards.

(Check applicable category below and provide details)

- Requested product is being used in continuing County department operations
- Other County departments have used this product to address similar tasks.
- I have standardized the requested product and the use of another brand/model would require considerable time and cost to evaluate.

Provide Details _____

- d. The requested product is one with which I (or my staff) have specialized training and/or extensive expertise. Retraining would incur substantial cost in time and/or money.

Provide Details _____

- e. The requested service is provided by a vendor that has unique or specialized qualifications or significant previous experience in the same or similar task and whose employment on this project will result a more efficient or cost effective result.

Justification _____

Previous Experience _____

- f. Time is of the essence and only one known source can meet the Department's needs within the required timeframe.

Justification _____

- g. Other factors (provide detailed explanation in #1 below)

Provide Details _____

Attached other sheets as needed.

List below the names of each individual who was involved in making the recommendation to sole source this purchase. Each individual must sign the Disclosure Statement on the next page.

Name/Title or Position LT Shane Musgrave, Investigative Services Division

Name/Title or Position _____

Disclosure Statement For Proposed Sole Source Purchase

Disclosure Statement

I/we are aware that Worcester County procurement regulations require procurements to be done competitively whenever practicable. I am requesting a sole source procurement based on the above criteria. The above statements are complete and accurate, based on my professional judgment and investigations. I also certify that no personal advantage, gain or privilege has (or will) accrue to my immediate family or myself through the purchase from this vendor, nor is a family member employed by or an officer of this vendor.

1. Please list any other income or gifts you received from this company during the past 12 months.

N/A

2. Please list any financial interests (stocks, shares, investments, etc.) you may have in this company.

N/A


3. Is there any type of professional or other business relationship between you and this company?

N/A

4. Please provide any additional information you believe should be disclosed at this time.


N/A

I certify that the above information is true and a signed copy of this Sole Source Justification document will be kept on file and available for audit in my department:


Signature of Requester

Shane Musgrave, LT Investigative Svcs Div
Printed Name and Title

05/26/2026
Date


Signature of Department Head

Nathaniel Passwaters, Chief Deputy
Printed Name and Title

05/26/2026
Date


Signature of Procurement Officer

Ed Welch, Procurement Officer
Printed Name and Title

05/26/2026
Date



Worcester County Government
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MEMORANDUM

To: Worcester County Commissioners
From: Ed Welch, Procurement Officer
Date: May 14, 2026
Re: **Request to Award – Water Supply Capacity Management Plan**

Public Works is recommending the County award the contract for development of a **Water Supply Capacity Management Plan to George, Miles & Buhr (GMB)**. The total funds requested are **\$120,750**, which includes a 5% contingency fund to cover minor change orders.

Proposals were due and opened on April 30, 2026, at 2 p.m. Five (5) proposals were received. I have attached the proposal tabulation and contract to this memo. An evaluation team consisting of three members reviewed each proposal individually prior to an overall group average being established. The total value of the contract is \$115,000.

The funding sources for this project are as follows:

- Task #1 – 555.8002.6530.100 (\$25,000)
- Task #2 – 520.6530.100 (\$7,500), 535.6530.100 (\$7,500), 545.6530.100 (\$15,000)
- Task #3 – 555. 8002.6530.100 (\$60,000)

Please feel free to contact me if you have any questions. Thank you.

Project Name: Water Supply Capacity Management Plan
Date: 04/30/26
Request for Proposals Tabulation Sheet
Respondent's Name(s):
GMB (Salisbury, MD)
KCI (Dover, DE)
Rauch (Easton, MD)
WRA (Baltimore, MD)
EA (Ocean, Pines, MD)



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MEMORANDUM - CONFIDENTIAL

To Worcester County Commissioners
 From: Ed Welch, Procurement Officer
 Date: May 14, 2026
 Re: Request for Proposal – Water Supply Capacity Management Plan – Evaluation Committee

Due to the possibility of future negotiations taking place prior to contract execution, I ask that the names of the evaluation committee members and pricing be kept confidential until the contract is fully executed. Please see below the three county employees who completed the evaluations for this request for proposal. All requests for proposal evaluations are completed in the same manner. The members of the evaluation committee first complete their evaluations individually. The individual evaluations are sent to the Procurement Officer to be compiled into a group average. Then the group comes together to discuss whether everyone agrees to move forward with the highest scored proposal.

Evaluation Committee Members

- Jana Potvin
- Lee Beauchamp
- Shane Odegaard

Should you have any questions, please feel free to contact me.

Project Name: Water Supply Capacity Management Plan		
RFP EVALUATIONS	Rank	TOTAL COST
GMB	1	\$115,000
WRA	2	\$138,545
EA	3	\$171,500
KCI	4	\$127,090
Rauch	5	\$131,000

SECTION IV: PROPOSAL SPECIFICATIONS

NOTICE TO PROPOSERS

The Worcester County Commissioners (County) invite qualified engineering consultants to submit proposals to prepare a **Water Supply Capacity Management Plan (CMP)** for both the Ocean Pines service area and the MD 611 Corridor system, develop a calibrated water model of the Ocean Pines system, including recommendations for water storage and water supply improvements for Ocean Pines and the MD 611 Corridor.

A minimum of four (4) copies of proposals shall be submitted in sealed envelopes clearly marked:

“Ocean Pines and MD 611 Corridor Water Supply Capacity Management Plans RFP”

Proposals shall be received no later than: Thursday, April 23, 2026, at 2 p.m.

SECTION IV a. PRE-PROPOSAL MEETING

A non-mandatory pre-proposal meeting will be held on Thursday, March 19, 2026, at 10 a.m. at the Worcester County Department of Public Works - Admin Conf. Room, 6113 Timmons Road, Snow Hill, MD 21863.

Questions regarding this RFP shall be submitted in writing to the County contact listed on the cover page.

SECTION IV b. PROJECT BACKGROUND

Maryland Department of the Environment (MDE) requires water systems to evaluate current and future water demand relative to system capacity to ensure compliance with state requirements and protection of public health. Both the service area of Ocean Pines and the service areas within the MD 611 Corridor system operate above 80% of their water appropriation permits, and MDE is requesting the submittal of a CMP.

The County recognizes that the ability to supply water is critical to protecting public health and supporting development review, capacity allocation, and long-term infrastructure planning in accordance with state requirements and seeks to:

- Develop a Capacity Management Plan for both the Ocean Pines service area and the MD 611 Corridor compliant with the MDE Capacity Management Program requirements.
- Identify infrastructure constraints and redundancy needs.
- Support development review and allocation decisions.
- Develop a calibrated water model of the Ocean Pines system.
- Evaluate existing and future system capacities over 10-year period (2025-2035).

With the interconnectivity of the Mystic Harbour, Assateague Pointe, and Landings service areas, MDE considers this a single system for the development of the CMP. The Ocean Pines service area is standalone for the CMP, even though interconnectivity with Riddle Farms is present. Available EDUs for each service area are provided in Table 1. System maps and service area boundaries are provided in Exhibit A.

Table 1. Service Areas and Available EDUs

System	Service Area	Available EDUs
MD 611 Corridor	Mystic Harbour	3,000
	Assateague Pointe	535
	Landings	400
Ocean Pines	Ocean Pines	9,700
	Riddle Farm	925

SECTION IV c. SCOPE OF SERVICES

TASK 1– Develop Capacity Management Plan (CMP) for Ocean Pines Service Area

The Consultant shall prepare a complete CMP consistent with MDE Guidance for Preparing Water Supply Capacity Management Plans (latest edition) addressing all required elements, including:

- a. Evaluation of existing water demand (average, maximum, and peak hour) using at the most recent five consecutive years of operational data (2021-2025).
- b. Estimation of potential additional demand from approved but undeveloped lots and building permits as of the Notice to Proceed date.
- c. Assessment of water supply capacity, including source, treatment, pumping, storage, and fire flow considerations.
- d. Identification of limiting factors and calculation of excess available capacity.
- e. Development of procedures to track and control allocation of water system capacity.
- f. Preparation of required worksheets, tables, figures, and appendices.
- g. Coordination with County staff and regulatory agencies, as needed.

The Consultant shall provide:

- a. Draft CMP (3 bound copies and 1 electronic in editable format and one PDF)
- b. Final CMP (3 bound copies and 1 PDF)
- c. All required worksheets and summary tables
- d. Recommendations to meet capacity needs (below the 80% threshold) for the next 10 years, including cost estimate and timeline.

Requirements:

- a. Source capacity vs. permitted capacity reconciliation
- b. Emergency/interconnection supply assumptions

- c. Firm capacity analysis (largest source out of service)
- d. Identification of seasonal limitations (summer demand vs. permitted withdrawal)
- e. Fire flow deficits must be quantified separately from average/peak demand constraints.
- f. CMP shall be signed and sealed by a Professional Engineer licensed in the State of Maryland.

TASK 2– Develop Capacity Management Plan (CMP) for the MD 611 Corridor

The Consultant shall prepare a complete CMP for the MD 611 corridor (Mystic Harbour, Assateague Pointe, and Landings service districts) consistent with MDE Guidance for Preparing Water Supply Capacity Management Plans (latest edition) addressing all required elements, including:

- a. Evaluation of existing water demand (average, maximum, and peak hour) using at the most recent five consecutive years of operational data (2021-2025).
- b. Estimation of potential additional demand from approved but undeveloped lots and building permits as of the Notice to Proceed date.
- c. Assessment of water supply capacity, including source, treatment, pumping, storage, and fire flow considerations.
- d. Identification of limiting factors and calculation of excess available capacity.
- e. Development of procedures to track and control allocation of water system capacity.
- f. Preparation of required worksheets, tables, figures, and appendices.
- g. Coordination with County staff and regulatory agencies, as needed.

The Consultant shall provide:

- a. Draft CMP (3 bound copies and 1 electronic in editable format and one PDF)
- b. Final CMP (3 bound copies and 1 PDF)
- c. All required worksheets and summary tables
- d. Recommendations to meet capacity needs (below the 80% threshold) for the next 10 years, including cost estimate and timeline.

Requirements:

- a. Source capacity vs. permitted capacity reconciliation
- b. Emergency/interconnection supply assumptions
- c. Firm capacity analysis (largest source out of service)
- d. Identification of seasonal limitations (summer demand vs. permitted withdrawal)
- e. Fire flow deficits must be quantified separately from average/peak demand constraints.
- f. CMP shall be signed and sealed by a Professional Engineer licensed in the State of Maryland.

TASK 3– Water Model of Ocean Pines System

The Consultant shall develop a calibrated water model meeting the following requirements:

- a. Utilize existing County GIS data (ESRI format, Maryland State Plane coordinates)
- b. Modeling Software: EPANET-compatible platform (OpenFlows WaterCad/WaterGems are approved) with ability to export native files
- c. Demand allocation and patterns based on meter data and land use analysis
- d. Field calibration using available pressure and flow data
- e. Fire flow analysis per ISO standards
- f. 10-year growth scenario modeling which must include a North/South interconnection (Consultant to recommend location and size) and seasonal demand impacts on system performance
- g. Riddle Farm shall be considered a point source demand with inclusion of water tower and treatment capacity.
- h. Emergency/outage scenario analysis
- i. Integration of CIP with CMP recommendations

The Consultant shall provide:

- a. Calibrated hydraulic model meeting industry-standard calibration criteria: within $\pm 5\%$ of observed flows and modeled pressures within $\pm 5\%$ of observed pressures at calibration points where feasible in native software format files and EPANET format
- b. Model calibration report with field data comparison
- c. System constraints and improvement recommendations summary
- d. Fire flow adequacy analysis report

Requirements:

- a. Alternative solutions analysis for each identified deficiency
- b. Planning level cost estimates with an expected accuracy range of $\pm 30\%$ using current unit costs as of the date of estimate preparation.
- c. Implementation phasing (0–5 years, 6–10 years)
- d. Hydraulic model report shall be signed and sealed by a Professional Engineer licensed in the State of Maryland.

Deliverables:

- a. Calibrated Model
- b. Cost estimates with supporting documentation and unit cost basis
- c. Implementation schedule and phasing recommendations

SECTION IV d. PROJECT SCHEDULE

The proposal shall include a detailed project schedule identifying major milestones and anticipated completion dates. The anticipated project duration is **10 months** from Notice to Proceed. Key milestones include:

- a. Project kickoff and data collection
- b. Existing system evaluation and hydraulic model calibration
- c. Draft CMP submission and Draft hydraulic model reports and cost estimates
- d. Final CMP and Final hydraulic model, reports and cost estimates

SECTION IV e. COUNTY RESPONSIBILITIES

The County will:

- a. Provide a designated project manager who will serve as the primary point of contact and technical staff liaison for the duration of the project.
- b. Provide access to existing electronic records within 30 days of contract execution
- c. Assist with hydrant flow testing by providing personnel to operate hydrants and record data. The Consultant shall provide all flow testing equipment, conduct the tests, and analyze the results.
- d. Arrange facility tours and staff interviews within reasonable timeframes.
- e. Review and provide comments on deliverables within 30 days.
- f. Coordinate with regulatory agencies and stakeholders, as needed.
- g. Provide available SCADA data, billing records, and operational information

SECTION IV f. PROPOSAL CONTENT REQUIREMENTS

Consultant Qualifications

Proposals shall demonstrate experience with Maryland water supply systems, capacity management planning, and regulatory compliance.

Proposal Submission Requirements

Proposals shall include:

- Cover Letter and Executive Summary (2 pages maximum)
- Firm Qualifications and Experience (10 pages maximum)
 - Firm history, organization, and relevant certifications
 - Similar project experience with detailed descriptions
 - Client references (minimum 3) with contact information
 - Subcontractor qualifications if applicable
- Technical Approach (10 pages maximum)
 - Methodology for each task
 - Quality assurance/quality control procedures
 - Data management and analysis approach
 - Deliverable formats and standards

- Risk mitigation strategies
- Project Team and Staffing Plan (8 pages maximum)
 - Organization chart and key personnel roles
 - Individual qualifications and relevant experience
 - Percentage of time commitment for key staff
 - Local presence and availability
- Project Schedule (5 pages maximum)
 - Detailed schedule with critical path analysis
 - Resource allocation and milestone dates
 - Coordination requirements and dependencies
- Cost Proposal
 - Complete cost breakdown by task as specified in Section 8: Cost Proposal Form.
 - Labor categories, rates, and level of effort
 - Direct costs and overhead rates

SECTION IV g. EVALUATION & AWARD

Technical Evaluation Scoring

- a. Technical Approach (100 points) 31.25%**
 - i. Understanding of project requirements (30 points)
 - ii. Methodology and work plan quality (35 points)
 - iii. Quality assurance procedures (20 points)
 - iv. Innovation and value-added approaches (15 points)
- b. Firm Qualifications (80 points) 25%**
 - i. Relevant project experience (40 points)
 - ii. MDE regulatory experience (20 points)
 - iii. Client references and past performance with Worcester County (20 points)
- c. Project Team (60 points) 18.75%**
 - i. Key personnel qualifications (35 points)
 - ii. Team organization and availability (15 points)
 - iii. Local presence and accessibility (10 points)
- d. Schedule and Management (30 points) 9.375%**
 - i. Schedule feasibility and logic (20 points)
 - ii. Project management approach (10 points)
- e. Cost Proposal (50 points) 15.625%**
 - i. Cost reasonableness and competitiveness (40 points)
 - ii. Cost breakdown clarity and completeness (10 points)

Award Decision

- The County reserves the right to reject any or all proposals and to award the contract in the best interest of the County.

ITEM 6

- Proposals will be evaluated based on understanding of the project, technical approach, experience, qualifications, schedule, and cost.
- Terms and Conditions.
- The County reserves the right to reject any or all proposals and to negotiate the final scope and fee with the selected Consultant.



WORCESTER COUNTY, MARYLAND

OFFICE OF THE COUNTY COMMISSIONERS
 1 WEST MARKET STREET, ROOM 1103
 SNOW HILL, MARYLAND 21863
 410-632-1194
 FAX: 410-632-3131

Weston Young
 Chief Administrative Officer

Edward Welch
 Procurement Officer

CONTRACT

THIS CONTRACT, made on **June 2, 2026**, between the **County Commissioners of Worcester County, Maryland** (“County”); and **George, Miles & Buhr, LLC** (“Successful Vendor”).

WITNESSED: That for and in consideration for payment and agreements hereinafter mentioned:

1. Successful Vendor will commence and complete a **Water Supply Capacity Management Plan**.
2. Successful Vendor will furnish all materials, supplies, equipment, labor, and other services necessary for the Work described herein.
3. Successful Vendor will commence and complete the Work required by the Contract Documents within the timeframes listed in the Bid Documents unless the period for completion is extended otherwise.
4. Successful Vendor agrees to perform all the Work described in the Contract Documents and comply with the terms therein for the sum of **\$115,000.⁰⁰ (One Hundred Fifteen Thousand Dollars and zero cents)** as shown in the Form of Bid.
5. The term ‘Contract Documents’ means and includes the following:
 - a. This Contract
 - b. Exhibit A - Worcester County Maryland Standard Terms and Conditions
 - c. Advertisement
 - d. Section I: Introduction
 - e. Section II: General Information
 - f. Section III: General Conditions
 - g. Section IV: Bid Specifications
 - h. Form of Bid
 - i. References
 - j. Exceptions
 - k. Individual Principal
 - l. Vendor’s Affidavit of Qualification to Bid
 - m. Non-Collusive Affidavit
 - n. Addenda
 - o. Successful Vendor’s Completed Bid Documents
 - p. Notice of Award and/or Notice to Proceed

6. Any inconsistency or conflict between the Contract Documents shall be resolved in their order listed above.
7. The County will pay the Successful Vendor in the manner and at such times as set forth in the Bid Documents.
8. This Contract will be binding upon all parties hereto and their respective heirs, executors, administrators, successors, and assigns.

IN WITNESS WHEREOF, the parties hereto have executed or caused them to be executed by their duly authorized officials, this Contract in duplicate each of which will be deemed an original on the date first written above.

**COUNTY COMMISSIONERS OF
WORCESTER COUNTY, MARYLAND**

Theodore J. Elder
President
Date:

CONTRACTOR:

By:
Title:
Date:



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MEMORANDUM

To: Worcester County Commissioners
From: Ed Welch, Procurement Officer
Date: May 21, 2026
Re: **(Revised) Request to Award – Edgewater Acres Pump Station Replacement – As-Built Survey Services & Design Phase Services (Tasks 1 & 2)**

Public Works is recommending the County award a contract for development of the **Edgewater Acres Pump Station Replacement for As-Built Survey Services and Design Phase Services (Tasks 1 & 2)** to **Whitman, Requardt & Associates, LLP**. The Commissioners approved that award at their meeting on April 21, 2026. The vendor subsequently requested edits to the County’s standard terms & conditions (see attached). Those “redlines” have been reviewed by County Attorney, Roscoe Leslie, with the recommendation to accept all edits.

The Construction Phase Services & Inspection Phase Services will be bid out under a separate Request for Proposal. The total funds requested are **\$98,221** which includes a 5% contingency fund to cover minor change orders.

Proposals were due and opened on March 26, 2026. Four (4) proposals were received. I have attached the proposal tabulation and contract to this memo. An evaluation team consisting of three members reviewed each proposal individually prior to an overall group average being established. The total value of the contract for Tasks 1 & 2 is \$93,544.

Funding in the amount of \$153,516 was approved for this project in G/L 530.9010 Edgewater Acres - Capital Equipment.

Please feel free to contact me if you have any questions. Thank you.

Edgewater Acres Pump Station Replacement and Design
Thursday, March 26, 2026, at 2:30pm
Request for Proposals Tabulation Sheet
<u>Respondent's Name(s):</u>
KCI TECH (Dover, DE)
DAVIS, BOWEN & FRIEDEL (Salisbury, MD)
WHITMAN, REQUARDT & ASSOCIATES, LLP (Georgetown, DE)
EA ENGINEERING (Ocean Pines, MD)



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MEMORANDUM - CONFIDENTIAL

To Worcester County Commissioners
 From: Ed Welch, Procurement Officer
 Date: April 8, 2026
 Re: Request for Proposal – Edgewater Acres Pump Station Replacement (Tasks 1 &2) – Evaluation Committee

Due to the possibility of future negotiations taking place prior to contract execution, I ask that the names of the evaluation committee members and pricing be kept confidential until the contract is fully executed. Please see below the three county employees who completed the evaluations for this request for proposal. All requests for proposal evaluations are completed in the same manner. The members of the evaluation committee first complete their evaluations individually. The individual evaluations are sent to the Procurement Officer to be compiled into a group average. Then the group comes together to discuss whether everyone agrees to move forward with the highest scored proposal.

Evaluation Committee Members

Jana Potvin
 Lee Beauchamp
 Shane Odegaard

Should you have any questions, please feel free to contact me.

Project Name:Edgewater Acres (Tasks 1 & 2)	
Date: 03/26/26	
Request for Proposals Tabulation Sheet	
<u>Respondent's Name(s):</u>	<u>Total Costs</u>
DAVIS, BOWEN & FRIEDEL	\$71,900.00
KCI TECH	\$129,900.00
WHITMAN, REQUARDT & ASSOC	\$93,544.00
EA ENGINEERING	\$80,764.00

SECTION II: GENERAL INFORMATION

A. ECONOMY OF PROPOSAL

1. Proposal Documents will be prepared simply and economically, providing straightforward and concise description of the Vendor's capabilities to satisfy the requirements of the Proposal Documents. Emphasis should be on completeness and clarity of content. Elaborate brochures and other representations beyond that sufficient to present a complete and effective Proposal Document are neither required nor desired.

B. PUBLIC INFORMATION ACT (PIA)

1. Worcester County is subject to the Maryland Public Information Act and may be required to release proposal submissions in accordance with the Act.
2. Any materials the Vendor deems to be proprietary or copyrighted must be marked as such; however, the material may still be subject to analysis under the Maryland Public Information Act.
 - a. The Vendor may invoke proprietary information or trade secret protection for submission of any data/material by (1) identifying the data/material in a written description, (2) clearly marking the data/material as proprietary, and (3) providing a written statement detailing the reasons why protection is necessary. The County reserves the right to ask for additional clarification prior to establishing protection.

C. CONTRACT AWARD

1. A written award by the County to the Successful Vendor in the form of a Purchase Order or other contract document will result in a binding Contract without further action by either party. If the Successful Vendor fails or refuses to sign and deliver the Contract and the required insurance documentation, the County will have the right to award to the next responsible and responsive Vendor. Contract will be executed by the Successful Vendor within fourteen calendar days of receipt of the Contract.
2. Proposal Documents and Contracts issued by the County will bind the Vendor to applicable conditions and requirements herein set forth, unless otherwise specified in the Proposal Documents, and are subject to all federal, state, and municipal laws, rules, regulations, and limitations.
3. County personal property taxes ("Taxes") must be on a current basis; if any such Taxes are delinquent, they must be paid before award of Contract. Failure to pay will result in the award of Contract to another Vendor.
4. The County reserves the right to engage in individual discussions and interviews with those Vendors deemed fully qualified, responsible, suitable and professionally competent to provide the required Goods and/or Services should the project size warrant it. Vendors will be encouraged to elaborate on their qualifications, performance data, and staff expertise.

D. AUDIT

1. The Successful Vendor agrees to retain all books, records, and other documents relative to the awarded Contract for five years after final payment, or until audited. The County, its authorized agents, and/or State auditors will have full access to and the right to examine any of said materials during said period.

E. NONPERFORMANCE

1. The County reserves the right to inspect all operations and to withhold payment for any goods not performed or not performed in accordance with the specifications in this Proposal Document. Errors, omissions or mistakes in performance will be corrected at no cost to the County. Failure to do so will be cause for withholding of payment for that Goods and/or Services; provided, however, the Successful Vendor shall not be liable for deficiencies in information furnished by the County. In addition, if deficiencies are not corrected in a timely manner, the County may characterize the Successful Vendor as uncooperative, which may jeopardize future project order solicitations.

F. MODIFICATION OR WITHDRAWAL OF PROPOSAL

1. A Proposal Document may not be modified, withdrawn, or cancelled by the Vendor during the stipulated time period following the time and date designated for the receipt of Proposal Documents, and each Vendor so agrees in submitting Proposal Documents.

G. DEFAULT

1. The Contract may be cancelled or annulled by the County in whole or in part by written notice of default to the Successful Vendor upon non-performance, violation of Contract terms, delivery failure, bankruptcy or insolvency, any violation of state or local laws, or the making of an assignment for the benefit of creditors, following written notice to the Successful Vendor and a reasonable opportunity for the Successful Vendor to cure. An award may then be made to the next most highly rated Vendor, or when time is of the essence, similar commodities and/or service may be purchased on the open market. In either event, the defaulting Vendor (or his surety) will be liable to the County for cost to the County in excess of the defaulted Contract price.
2. If a representative or warranty of either Party to the Contract is false or misleading in any material respect, or if either Party breaches a material provision of the Contract (“Cause”), the non-breaching Party will give the other Party written notice of such cause. If such Cause is not remedied within fifteen calendar days (“Cure Period”) after receipt of such notice, (unless, with respect to those Causes which cannot be reasonably corrected or remedied within the Cure Period, the breaching Party will have commenced to correct or remedy the same within such Cure Period and thereafter will proceed with all due diligence to correct or remedy the same), the Party giving notice will have the right to terminate this Contract upon the expiration of the Cure Period.

H. COLLUSION/FINANCIAL BENEFIT

1. The Vendor certifies that his/her Proposal is made without any previous understanding, agreement, or connection with any person, firm, or corporation making a Proposal Document for the same project; without prior knowledge of competitive prices; and is in all respects fair, without outside control, collusion, fraud, or otherwise illegal action.
2. Upon signing the Proposal Document, Vendor certifies that no member of the governing body of the County, or members of his/her immediate family, including spouse, parents or children, or any other officer or employee of the County, or any member or employee of a Commission, Board, or Corporation controlled or appointed by the County Commissioners has received or has

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been promised, directly or indirectly, any financial benefit, related to this Proposal Document and subsequent Contract.

I. TAX EXEMPTION

1. In buying products directly from a Vendor, Worcester County is exempt from being *directly* charged Federal excise and Maryland sales tax. A copy of an exemption certificate shall be furnished upon request.
2. According to the Office of the Comptroller of Maryland, a *Contractor is responsible for paying sales tax* on his/her purchases relating to any projects or services and should incorporate it into their proposal.
3. Successful Vendors **cannot** use the County tax exemption to buy materials or products used on County projects.

J. CONTRACT CHANGES

1. No claims may be made by anyone that the scope of the project or that the Vendor's Goods and/or Services have been changed (requiring changes to the amount of compensation to the Vendor or other adjustments to the Contract) unless such changes or adjustments have been made by an approved written amendment (Change Order) to the Contract signed by the Chief Administrative Officer (and the County Commissioners, if required), prior to additional Goods and/or Services being initiated. Extra Goods and/or Services performed without prior, approved, written authority will be considered as unauthorized and at the expense of the Vendor. Payment will not be made by the County.
2. No oral conversations, agreements, discussions, or suggestions, which involve changes to the scope of the Contract, made by anyone including any County employee, will be honored or valid. No written agreements or changes to the scope of the Contract made by anyone other than the Procurement Officer (with the Chief Administrative Officer and/or County Commissioners approval, if required) will be honored or valid.
3. If any Change Order in the Goods and/or Services results in a reduction in the Goods and/or Services, the Vendor will neither have, nor assert any claim for, nor be entitled to any additional compensation for damages or for loss of anticipated profits on Goods and/or Services that are eliminated.

K. ADDENDUM

1. No oral statements of any person will modify or otherwise affect or interpret the meaning of the Contract specifications, or the terms, conditions, or other portions of the Contract. All modifications and every request for any interpretation must be addressed to Worcester County's Procurement Officer and to be given consideration, must be received no later than the last day for questions listed in Section I, Subsection C.2.
2. Any and all interpretations, corrections, revisions, and amendments will be issued by the Procurement Officer to all holders of Proposal Documents in the form of written addenda. Vendors are cautioned that any oral statements made by any County employee that materially change any portion of the Proposal Documents cannot be relied upon unless subsequently ratified by a formal written amendment to the Proposal Document.
3. All addenda will be issued so as to be received at least five days prior to the time set for receipt of Proposal Documents, and will become part of the Contract and will be acknowledged in the Proposal Document form. Failure of any Vendor to receive any such addenda will not relieve said Vendor from any obligation under the Proposal Document as submitted.
4. Vendors are cautioned to refrain from including in their Proposal Document any substitutions which are not confirmed by written addenda. To find out whether the County intends to issue an

amendment reflecting an oral statement made by any employee, contact Worcester County's Procurement Officer during normal business hours.

5. The Worcester County Procurement Officer reserves the right to postpone the Proposal Document opening for any major changes occurring in the five-day interim which would otherwise necessitate an Addendum.

L. EXCEPTIONS/ SUBSTITUTIONS

1. Any exceptions or substitutions to the specifications requested should be marked on the proposal form and listed on a separate sheet of paper attached to the proposal.
2. An exception to the specifications may disqualify the proposal. The County will determine if the exception is an essential deviation or a minor item.
3. In the case of a minor deviation, the County maintains the option to award to that Vendor if it determines the performance is not adversely affected by the exception.

M. ~~APPROVED EQUALS~~ NOT APPLICABLE

- ~~1. In all specifications where a material or article is defined by describing a proprietary product or by using the name of a Vendor or manufacturer, it can be assumed that an approved equal can be substituted.~~
- ~~2. The use of a named product is an attempt to set a particular standard of quality and type that is familiar to the County. Such references are not intended to be restrictive.~~
- ~~3. However, the County shall decide if a product does in fact meet or exceed the quality of the specifications listed in the solicitation. It shall be the responsibility of the Vendor that claims his product is an equal to provide documentation to support such a claim.~~

N. ~~DELIVERY~~ NOT APPLICABLE

- ~~1. All items shall be delivered F.O.B. destination and delivery costs and charges included in the proposal unless otherwise stated in the specifications or proposal form.~~

O. INSURANCE

1. If required by the General Conditions or Terms and Conditions, the Successful Vendor shall provide the County with Certificates of Insurance within ten calendar days of proposal award notification evidencing the required coverage.
2. Successful Vendor must provide Certificates of Insurance before commencing work in connection with the Contract.

P. PROPOSAL EVALUATION

1. Proposal tabulations will be posted on the County website at <https://www.co.worcester.md.us/commissioners/bids>. Click on the Expired Bids & Results tab and find the proposal tabulation for the proposal you are interested in. Proposal tabulations will be posted as soon as reasonably possible after the Proposal opening.

END OF SECTION

SECTION III: GENERAL CONDITIONS

A. ~~DRAWINGS AND SPECIFICATIONS~~INTENTIONALLY OMITTED

1. ~~Should any detail be omitted from the drawings or specifications, or should any errors appear in either, it shall be the duty of the Successful Vendor to notify the County's designated construction inspector.~~
2. ~~1. In no case shall the Successful Vendor proceed with the work without notifying and receiving definite instructions from the County. Work wrongly constructed without such notification shall be corrected by the Successful Vendor at his own cost.~~

B. ~~MATERIALS, SERVICES AND FACILITIES~~

1. It is understood that, except as otherwise specifically stated in the Proposal Documents, the Successful Vendor will provide and pay for all ~~materials, labor, tools, equipment, water, light, power and transportation,~~ supervision, ~~temporary construction of any nature,~~ and all other services ~~and facilities of any nature whatsoever~~ necessary to execute, complete, and deliver the Work within the specified time.
2. ~~Materials and equipment will be so stored as to insure the preservation of their quality and fitness for the Work. Stored materials and equipment to be incorporated in the Work will be located so as to facilitate prompt inspection.~~
3. ~~Manufactured articles, materials, and equipment will be applied, installed, connected, erected, used, cleaned and conditioned as directed by the manufacturer.~~
4. ~~Materials, supplies and equipment will be in accordance with samples submitted by the Successful Vendor and approved by the County.~~

C. ~~INSPECTION AND TESTING~~INTENTIONALLY OMITTED

1. ~~All materials and equipment used in the construction of the Work will be subject to adequate inspection and testing in accordance with generally accepted standards, as required and defined in the Proposal Documents.~~
2. ~~The County or its representatives may, at any time, enter upon the work and the premises used by the Successful Vendor, and the Successful Vendor shall provide proper and safe facilities to secure convenient access to all parts of the work, and all other facilities necessary for inspection, as may be required.~~
3. ~~The County will appoint such persons as deemed necessary to properly inspect the materials furnished or to be furnished, and the work done under the contract and to see that the same strictly corresponds with the drawings and specifications. All such materials and workmanship shall be subject to approval of the County. Approval or acceptance of payment shall not be misconstrued as approval of items or work not in conformance with specifications and drawings nor shall it prevent the rejection of said work or materials at any time thereafter during the~~

existence of the contract, should said work or materials be found to be defective, or not in accordance with the requirements of the contract.

4. ~~Work and material will be inspected promptly, but if for any reason should a delay occur, the Successful Vendor shall have no claim for damages or extra compensation.~~
5. ~~The Successful Vendor shall pay for all inspection costs necessary to complete the work which may be incurred to comply with the requirements of any agency other than the County, such as a railroad, public service utility company, or any other governmental agency or any other agency whose jurisdiction affects the work in any manner unless otherwise specified herein.~~

D. APPROVAL OF SUBSTITUTION OF MATERIALS INTENTIONALLY OMITTED

1. ~~Samples of materials shall be submitted by the Successful Vendor for approval before such materials are ordered from the manufacturers or distributors and shall be approved by the County before actual work is begun.~~
2. ~~It is the intention of these specifications to permit all vendors bidding on this work to secure the fullest amount of competition on the various materials and specialties names herein. Wherever a material or article is defined by describing a proprietary product or by using the name of a vendor or manufacturer, the term or approved equal shall be presumed to be implied unless otherwise stated.~~

E. PROTECTION OF WORK, PROPERTY AND PERSONS

1. Successful Vendor will be responsible for initiating, maintaining and supervising all safety precautions and programs in connection with the Work. Successful Vendor will take reasonable all necessary precautions and programs in connection with the Work. ~~Successful Vendor will take all necessary precautions for the safety of, and will provide the necessary protection to prevent damage, injury or loss to, all employees on the Work and other persons who may be affected thereby, all the Work and all materials or equipment to be incorporated therein, whether in storage on off the site, and other property at the site or adjacent thereto, including trees, shrubs, lawns, walks, pavements, roadways, structures and utilities not designated for removal, relocation or replacement in the course of construction~~Intentionally omitted.
2. Successful Vendor will comply with all applicable laws, ordinances, rules, regulations and orders of any public body having jurisdiction. ~~Successful Vendor will erect and maintain, as required by the conditions and progress of the Work, all necessary safeguards for safety and protection. Successful Vendor will notify owners of adjacent utilities when progress of the Work may affect them. The Successful Vendor will remedy all damage, injury or loss to any property caused, directly or indirectly, in whole or in part, by Successful Vendor, any Subcontractor or anyone directly or indirectly employed by any of them or anyone for whose acts any of them be liable.~~
3. ~~In emergencies affecting the safety of persons or the Work or property at the site or adjacent thereto, the Successful Vendor, without special instruction or authorization from the County, will act to prevent threatened damage, injury or loss. Successful Vendor will give the County prompt Written Notice of any significant changes in the Work or deviations from the Proposal Documents caused thereby, and a Change Order will thereupon be issued covering the changes and deviations involved.~~

F. BARRICADES, DANGER, WARNING AND DETOUR SIGNS INTENTIONALLY OMITTED

1. ~~The Successful Vendor shall provide, erect and maintain all necessary barricades, sufficient red lights, flares, danger signals and signs, provide a sufficient number of watchmen and take all necessary precautions for the protection of the work and safety of the public.~~

G. LICENSES AND PERMITS

1. The Successful Vendor shall have all necessary licenses required to do the work and give all notices and obtain and pay all necessary permits required by local laws and regulations for building.
2. State and Federal permits (if applicable) to undertake work have been obtained by the County and accompany these specifications.

H. SUPERVISION

1. The Successful Vendor shall maintain, at all times during the progress of work, a competent and experienced supervisor who shall represent the Successful Vendor, and all directions given to him shall be binding. Important decisions regarding directions, if requested by the supervisor, shall be confirmed in writing.
2. Supervision by the County or its representative does not relieve the Successful Vendor of responsibility for defective work executed under the direct control of the Successful Vendor. Responsibility for defective work rests upon the Successful Vendor, whether discovered by the County prior to final payment or subsequent thereto.

I. ~~CLEAN UP INTENTIONALLY OMITTED~~

- ~~1. Upon completion of the items within a given location as specified and before monthly estimates will be paid, the construction area and all other areas occupied by the Successful Vendor during the construction of said Contract shall be cleaned of all surplus and discarded materials, bracing, forms, rubbish and temporary structures that were placed there by the Successful Vendor.~~
- ~~2.1. Disposal of the aforementioned shall be the responsibility of the Successful Vendor.~~

J. CHANGES IN WORK

1. The County, without invalidating the contract, may order extra work or make changes by altering, adding or deducting from the work with the contract sum being adjusted accordingly.
2. All such work shall be executed under the conditions of the original contract, except that any claim for the extension of time caused thereby shall be adjusted at the time of ordering such change.
3. The value of any such extra work or change shall be determined in one or more of the following ways:
 - a. By estimate and acceptance of lump sum.
 - b. By unit prices named in the contract or subsequently agreed upon.

K. TIME FOR COMPLETION

1. The Work contemplated under this Contract shall be considered as continuous and be completed within the timeframe(s) stated in Section IV of this Proposal Document; provided, however, the Successful Vendor shall not be liable for delays due to causes or circumstances beyond its reasonable control.
2. The Successful Vendor will be allowed to work eight hours per day, Monday through Friday, except for holidays, fifty-two weeks per year.
3. The Successful Vendor will not be permitted to work on holidays observed by Worcester County or the State of Maryland or on Sundays unless otherwise authorized in writing.
4. In case of an emergency which may require that work be done on Saturdays, Sundays, and Holidays, the Successful Vendor shall request permission of the County to do so. If, in the opinion of the County, the emergency is bonafide, permission may be granted to the Successful Vendor to work such hours as may be determined are necessary by the County. Also, if in the

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opinion of the County a bonafide emergency exists, the Successful Vendor may be directed to

work such hours as may be necessary whether or not the Successful Vendor requests permission to do so.

5. The Successful Vendor shall pay the County for all costs incurred for inspection services required for work permitted during holidays, weekends or in excess of eight hours per day.

L. CORRECTION OF WORK

1. The Successful Vendor will promptly ~~remove from the premises~~reperform all Work rejected by the County for failure to comply with the Proposal Documents, ~~whether incorporated in the construction or not~~, and the Successful Vendor will promptly ~~replace and re-execute~~reperform the Work in accordance with the Proposal Documents and without expense to the County ~~and will bear the expense of making good all Work of other Vendors destroyed or damaged by such removal or replacement; provided, however, the Successful Vendor shall not be liable for deficiencies in information furnished by the County.~~
2. ~~All removal and replacement~~Corrective Work will be done at the Successful Vendor's expense. If the Successful Vendor does not act to ~~remove~~reperform such rejected Work within ten days after receipt of Written Notice, the County may ~~remove~~cause such Work ~~to be and store the materials~~reperformed at the expense of the Successful Vendor; ~~provided, however, the Successful Vendor shall not be liable for deficiencies in information furnished by the County.~~

M. CONSTRUCTION SAFETY AND HEALTH STANDARDS

1. It is a condition of this contract, and shall be made a condition of each sub-contract entered into pursuant to this contract, that the Successful Vendor and any sub-contractor shall not require any laborer ~~or mechanic~~ employed in performance of the contract to work in surroundings or under working conditions which are unsanitary, hazardous, or dangerous to his health or safety, as determined under construction safety and health standards (Title 29, Code of Federal Regulations, Part 1926, formerly Part 1518, as revised from time to time, promulgated by the United States Secretary of Labor, in accordance with Section 107 of the Contract Work Hours and Safety Standard Act.) (83 Stat. 96).
2. Failure of Worcester County to inform the Successful Vendor of safety violations will not release the Successful Vendor of his responsibilities.

N. GUARANTEE STANDARD OF CARE

- ~~1. The Successful Vendor shall perform the services hereunder consistent with the professional care and skill of vendors performing the same or similar services under the same or similar circumstances in the locality of the Project. furnish the County with a one-year guarantee of workmanship and materials, dating from time of acceptance of the project and shall make good any defects which may occur during that period.~~
- ~~2. If any special guarantees in excess of the one-year period are specified by the manufacturer, these guarantees shall take precedence over the one-year period guarantee.~~
- ~~3. Upon completion of work, and before final payment or release of retainage, the Successful Vendor shall submit, and obtain from each subcontractor, material supplier and equipment manufacture general warranties and a notarized asbestos free guarantee.~~

END OF SECTION

EXHIBIT A

WORCESTER COUNTY MARYLAND
STANDARD TERMS AND CONDITIONS

The provisions below are applicable to all Worcester County (“County”) contracts. These provisions are not a complete agreement. These provisions must be attached to an executed document that identifies the work to be performed, compensation, term, incorporated attachments, and any special conditions (“Contract”). If the Standard Terms and any other part of the Contract conflict, then the Standard Terms will prevail.

1. **Amendment.** Amendments to the Contract must be in writing and signed by the parties.
2. **Bankruptcy.** If a bankruptcy proceeding by or against the Contractor is filed, then:
 - a. The Contractor must notify the County immediately; and
 - b. The County may cancel the Contract or affirm the Contract and hold the Contractor responsible for damages.
3. **Compliance with Law.** Contractor must exercise professional care to comply with all applicable federal, state, and local law. Contractor is qualified to do business in the State of Maryland. Contractor must obtain, at its expense, all licenses, permits, insurance, and governmental approvals needed to perform its obligations under the Contract.
4. **Contingent Fee Prohibition.** The Contractor has not directed anyone, other than its employee or agent, to solicit the Contract and it has not promised to pay anyone a commission, percentage, brokerage fee, contingent fee, or other consideration contingent on the making of the Contract.
5. **Counterparts and Signature.** The Contract may be executed in several counterparts, each of which may be an original and all of which will be the same instrument. The Contract may be signed in writing or by electronic signature, including by email. An electronic signature, a facsimile copy, or computer image of the Contract will have the same effect as an original signed copy.
6. **Exclusive Jurisdiction.** All legal proceedings related to this Contract must be exclusively filed, tried, and maintained in either the District Court of Maryland for Worcester County, Maryland or the Circuit Court of Worcester County, Maryland. The parties expressly waive any right to remove the matter to any other state or federal venue and waive any right to a jury trial.
7. **Force Majeure.** The parties are not responsible for delay or default caused by fire, riot, acts of God, County-declaration-of-emergency, ~~or~~ war, or other causes beyond their reasonable control. The parties must make all reasonable efforts to eliminate a cause of delay or default and must, upon cessation, diligently pursue their obligations under the Contract.
8. **Governing Law.** The Contract is governed by the laws of Maryland and the County.
9. **Indemnification.** The Contractor must indemnify the County and its agents officers and employees from all liability losses, penalties judgments, costs recoverable under applicable law, damages, or third-party claims (including reasonable attorney’s fees) resulting from personal injury, death, or damage to property that arises from or is connected to the extent caused by the Contractor’s negligent acts or omissions in the performance of the work ~~or failure to perform its obligations~~ under the Contract. All indemnification provisions will survive the expiration or termination of the Contract.

10. Independent Contractor.

- a. Contractor is an “Independent Contractor”, not an employee. Although the County may determine the delivery schedule for the work and evaluate the quality of the work, the County will not control the means or manner of the Contractor’s performance.
- b. Contractor is responsible for all applicable taxes on any compensation paid under the Contract. Contractor is not eligible for any federal Social Security, unemployment insurance, or workers’ compensation benefits under the Contract.
- c. Contractor must immediately provide the County notice of any claim made against Contractor by any third party.

11. Insurance Requirements.

- a. Contractor must have Commercial General Liability Insurance in the amounts listed below. The insurance must include coverage for personal injury, discrimination, and civil rights violation claims. All insurance must name County, its employees, and agents as “ADDITIONAL INSURED”. A copy of the certificate of insurance must be filed with the County before the Contract is executed, providing coverage in the amount of \$1,000,000 per occurrence, \$2,000,000 general aggregate, and \$500,000 for property damage.
- b. Contractor must have automobile insurance on all vehicles used in the Contract to protect Contractor against claims for damages resulting from bodily injury, including wrongful death, and property damage that may arise from the operations in connection with the Contract. All insurance must name County, its employees, and agents as “ADDITIONAL INSURED”.
- c. Contractor must provide the County with a certification of Workers’ Compensation Insurance, with employer’s liability in the minimum amount required by Maryland law in effect for each year of the Contract.
- d. All insurance policies must have a minimum 30 days’ notice of cancellation. The County must be notified immediately upon cancellation.
- e. When insurance coverage is renewed, Contractor must provide new certificates of insurance prior to expiration of current policies.

12. Nondiscrimination. Contractor must not discriminate against any worker, employee, or applicant because of religion, race, sex, age, sexual orientation, physical or mental disability, or perceived disability. This provision must be incorporated in all subcontracts related to the Contract.

13. Ownership of Documents; Intellectual Property.

- a. All documents prepared under the Contract must be available to the County upon request and will become the exclusive property of the County upon termination or completion of, and payment for, the services. Notwithstanding the foregoing, the Contractor shall retain ownership of standard drawings, designs, specifications, or other details previously used by the Contractor on other projects (the “Contractor’s Standards”) that may be incorporated into the documents prepared under the Contract. The Contractor grants the County a nonexclusive license to use the Contractor’s Standards. The County may use the documents without restriction or without additional compensation to the Contractor. The County will be the owner of the

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documents for the purposes of copyright, patent, or trademark registration.

- b. If the Contractor obtains, uses, or subcontracts for any intellectual property, then it must provide an assignment to the County of ownership or use of the property.
- ~~e.~~—The Contractor must indemnify the County from ~~all claims of damages caused by~~ infringement ~~related to~~

~~the use~~ of any patented design, device, materials, or process, or any trademark or copyright, and must indemnify the County, its officers, ~~agents~~, and employees with respect to ~~any third-party claims, losses, judgments, action, costs, damages~~ for infringement, for royalties or user fees, arising out of purchase or use of materials, construction, supplies, equipment, or services covered by the Contract; provided, however, the Contractor shall not be liable for infringements specified or directed by the County or others for whom the Contractor is not liable.

d. Any reuse or modification of the documents prepared by the Contractor under the Contract, without the Contractor's written authorization, shall be at the user's sole risk and without liability to the Contractor.

14. **Payments.** Payments to the Contractor under the Contract will be within 30 days of the County's receipt of a proper invoice from the Contractor. If an invoice remains unpaid 45 days after the invoice was received, interest will accrue at 6% per year.
15. **Records.** Contractor must maintain fiscal records relating to the Contract in accordance with generally accepted accounting principles. All other relevant records must be retained by Contractor and kept accessible for at least three years after final payment, termination of the Contract, or until the conclusion of any audit, controversy, or litigation related to the Contract. All subcontracts must comply with these provisions. County may access all records of the Contractor related to the Contract.
16. **Remedies.**
- a. **Corrections of errors and omissions.** Contractor must perform work necessary to correct errors and omissions in the services required under the Contract, without undue delays and cost to the County, provided that the Contractor will not be liable for errors or omissions caused by deficiencies in County-furnished information. The County's acceptance will not relieve the Contractor of the responsibility of subsequent corrections of errors.
 - b. **Set-off/Withholding.** The County may ~~deduct~~ withhold from any amounts payable to the Contractor under this Contract any back-charges, penalties, or damages sustained by the County, its agents, or employees caused by Contractor's breach. Contractor will not be relieved of liability for any costs caused by a failure to satisfactorily perform the services provided that the Contractor will not be liable for errors and omissions caused by deficiencies in County-furnished information.
 - c. **Cumulative.** These remedies are cumulative and without waiver of any others.
17. **Responsibility of Contractor.**
- a. The Contractor must perform the services with the standard of care, skill, and diligence normally provided by a Contractor in the performance of services similar the services.
 - b. Notwithstanding any review, approval, acceptance, or payment for the services by the County, subject to subparagraph (a) above, the Contractor will be responsible for the accuracy of any work, design, drawings, specifications, and materials furnished by the Contractor under the Contract; provided, however, the Contractor shall not be liable for deficiencies in County-furnished information.
 - c. If the Contractor fails to conform with subparagraph (a) above, then it must, if

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required by the County, perform at its own expense any service necessary for the correction of any deficiencies or damages resulting from the Contractor's failure. This obligation is in addition to any other remedy available to the County.

18. **Severability/Waiver.** If a court finds any term of the Contract to be invalid, the validity of the remaining terms will not be affected. The failure of either party to enforce any term of the Contract is not a waiver by that party.
19. **Subcontracting or Assignment.** The Contractor may not subcontract or assign any part of the Contract without the prior written consent of the County. The County may withhold consent for any reason the County deems appropriate.

20. **Termination.** If the Contractor violates any provision of the Contract, the County may, following written notice to the Contractor and a reasonable opportunity for the Contractor to cure, terminate the Contract by written notice. All finished or unfinished work provided by the Contractor will, at the County's option, become the County's property. The County will pay the Contractor fair compensation for satisfactory performance that occurred before termination less the amount of damages caused by the Contractor's breach. If the damages are more than the compensation payable to the Contractor, the Contractor will remain liable after termination and the County can affirmatively collect damages.
21. **Termination of Contract for Convenience.** Upon written notice, the County may terminate the Contract when the County determines termination is in the County's best interest. Termination for convenience is effective on the date specified in the County's written notice. The County will pay for reasonable costs allocable to the Contract for costs incurred by the Contractor up to the date of termination. But the Contractor will not be reimbursed for any anticipatory profits that have not been earned before termination.
22. **Termination of Multi-year Contract.** If funds are not available for any fiscal period of the Contract after the first fiscal period, then the Contract will be terminated automatically as of the beginning of unfunded fiscal period. Termination will discharge the Contractor and the County from future performance of the Contract, but not from their rights and obligations existing at the time of termination.
23. **Third Party Beneficiaries.** The County and Contractor are the only parties to the Contract and are the only parties entitled to enforce its terms. Nothing in the Contract gives any benefit or right to third persons unless individually identified by name and expressly described as intended beneficiaries of the Contract.
24. **Use of County Facilities.** Contractor may only County facilities that are needed to perform the Contract. County has no responsibility for the loss or damage to Contractor's personal property which may be stored on County property.
25. **Whole Contract.** The Contract, the Standard Terms, and attachments are the complete agreement between the parties and supersede all earlier agreements, proposals, or other communications between the parties relating to the subject matter of the Contract.

SECTION IV: PROPOSAL SPECIFICATIONS

A. SCOPE

1. The County is seeking proposals from qualified Vendors for design and bidding phase services in the Edgewater Acres Sanitary Service Area for the Edgewater Acres Pump Station Replacement Design in accordance with the terms and conditions and specifications set forth in this solicitation.

B. CONTRACT PRICING

1. Pricing must include all labor, materials, tools, and equipment to perform Work.
2. Pricing will not change during the Contract Period.

C. BACKGROUND

1. The Worcester County Commissioners are proposing to have Edgewater Acres Pump station replaced. The project is outlined as a complete replacement for the existing Smith and Loveless stations that are original to the facilities. The existing pump stations were built in 1985 and are equipped with an air bubbler system, quantity 2 Ecodyne Corporation Smith and Loveless 3HP FB Morris pumps, and all electronics/controls within the pit. The Worcester County Public Works Water and Wastewater Division does have existing records/as-builts for this station as an attachment to this request for proposals.
2. The existing pumps and valves are original and obsolete. The objective of this project is to utilize the existing property at each location to provide a replacement station meeting today's standards and provide a pump station that would last at least another 30 years. This project will be partially funded through County resources and will be required to submit to state/federal funding opportunities after the design has been completed.

D. SUMMARY

1. The Successful Vendor will provide existing conditions survey, develop construction plans and specifications, obtain all necessary permits, assist in construction contractor solicitation through the competitive sealed bid process, and provide bid phase services for the Pump Station Replacement Design to the Edgewater Acres Service Area. The following specific tasks are required:
 - a. **DESIGN PHASE SERVICES**
 - i. Existing conditions survey and as-built record drawing to include property corners, property lines, and existing infrastructure located on the properties.
 - ii. Review the existing conditions survey and confirm details needed to design the system improvements.
 - iii. Schedule and attend a kick-off meeting with County staff to finalize the scope of the project and discuss project details and schedule.
 - iv. Coordinate with County staff on all equipment and appurtenances needed to connect to County SCADA system.
 - v. Identify and address any wetland and floodplain issues. The selected consultant shall survey the proposed location provided, or any other proposed building site, and verify elevations prior to design to ensure all controls are a minimum of two (2) feet above the floodplain (Based on NAVD 1988) and that no additional mitigation is required.

- vi. Coordinate a geotechnical consultant to obtain soil borings for proposed location of the building site to confirm suitable subsurface conditions exist to support the equipment and additional improvements.
- vii. Include design and permitting services for all elements including but not necessarily limited to:
 - a. Design of replacement wet well and grinder pump station
 - i. Facility is to be built, if possible, prior to demolition of the existing facility to minimize bypass pumping.
 - b. Temporary bypass system to handle existing system flow conditions.
 - c. Demolition plans of existing facilities
 - d. Flow analysis/Pump Selection
 - e. Wet well sizing
 - f. Assessment of Electrical
 - g. SCADA controls for the new facility
 - h. Location of control cabinet for ease of access and environmental conditions
 - i. Emergency bypass connections
 - j. Pumps lifting equipment
 - k. Safety Components
- viii. Design documents (Plans and Specifications) shall be submitted for review at the 30% (concept), 60% (preliminary), 90% (pre-final) and final design phase
- ix. At the 60% design point, prepare and submit to State Agencies (MDE or USDA) and if applicable any federal earmarks funding application requests.
- x. At the 90% design point, prepare and submit an application to MDE for the needed construction permit
- xi. Concurrently, obtain any necessary Local, State, or Federal approvals needed for the project (i.e. JPA, Critical Area, Building Permits, Erosion and Sediment Control, Storm Water Management, General Permit for Storm Water During Construction)
- xii. Prepare a cost estimate for the project at each submittal stage.
- xiii. Complete the final design by addressing regulatory and staff comments and provide three copies of the final construction plans and specifications to the County for bidding. Additionally, provide the documents in Adobe Acrobat form for electronic distribution to Contractors
- b. BIDDING PHASE SERVICES**
 - i. Solicitation of construction contractors shall be through competitive sealed bid process.
 - ii. Chair pre-bid meeting with construction contractors, record and distribute meeting minutes
 - iii. Respond to contractor requests for information
 - iv. Issue addendums
 - v. Review contractor bid packages, tabulate bids, provide written recommendation for award of construction contract.

- vi. Check contractor suitability, ensure contractor is responsive and responsible bidder, including but not limited to checking for any suspension and debarment issues.
 - vii. Submit bid package and recommendation of award to funding agency for concurrence.
- c. **CONSTRUCTION PHASE SERVICES**
- i. Chair preconstruction meeting with successful contractor, record and distribute meeting minutes
 - ii. Review of project submittals
 - iii. Respond to Requests for Information
 - iv. Review of the project schedule
 - v. Provide full time Resident Project Representative (RPR) services for the duration of the project
 - vi. Consultant shall provide an hourly rate for construction inspection services and include the qualifications of the proposed construction inspector (RPR).
 - vii. Chair monthly progress meetings and providing meeting minutes
 - viii. Review contractor pay requests and make recommendations for payment
 - ix. Prepare and submit payment reimbursement request to funding agencies
 - x. Prepare as-built drawings based on contractor prepared red line drawings.
 - xi. Scheduling and attending the final inspection of the construction, prepare the final punch list
 - xii. Certifying project completion and providing final construction certification
- d. **INSPECTION PHASE SERVICES**
- i. Successful Vendor shall provide full-time inspection services and include the qualifications of the proposed construction inspector. Hourly rate for inspection services shall be based on a 7:30 AM – 4:00 PM working schedule. If the successful contractor elects to work more than 40 hours per week, the additional hours for inspection services are to be paid by the contractor.
 - ii. For the purposes of bidding, the construction duration shall be estimated as 9 months.

E. PROPOSAL CONTENT

- 1. Each proposal shall include the following information at a minimum:
 - a. General Description of the Firm, including the office responsible for completion of the work
 - b. Approach to completion of this project
 - c. Explanation of approach to compliance with the Build America Buy American Act (BABA)
 - d. Management and Staffing Plan to identify the key personnel assigned to the project
 - e. Qualifications of the firm, including specific qualifications of the Project Manager, Inspector, and key personnel
 - f. Quality Control program description

- g. References for similar projects and demonstrated ability to meet project schedule/deadlines
- h. Cost proposal as described in the Proposal Form
- i. Schedule of completion including major milestones of Percent Complete (30%, 60%, 90%, and 100%), Design Phase Surveying, Site location, Building Design and Layout, and Permitting in Microsoft Project gant chart format or equivalent. Highlight any critical path items

F. GENERAL REQUIREMENTS

- 1. The Successful Vendor must be licensed to perform Work in the state of Maryland.

G. ATTACHMENT

- 1. Edgewater Acres Service Area Sewer Collection System Design Drawings

H. PRE-PROPOSAL CONFERENCE

Pre-Bid Meeting on February 26th at 10am at the Ocean Pines WWTP Admin Office at 1000 Shore Lane, Berlin, MD 2181.

I. PAYMENT

- 1. The County will make payment(s) to the Successful Vendor within thirty calendar days from the receipt of a proper invoice for approved and accepted work performed.
- 2. Unless otherwise noted, **all additional charges shall be included in the price quoted.**
 - a. This includes delivery, shipping, and any other materials (proofs, paper, etc.) needed to successfully complete the project according to the terms described.
 - b. The County will not be responsible for any costs incurred by any vendor in preparing and submitting a proposal.
- 3. Successful Vendor agrees to complete any necessary vendor paperwork as required by the County.

J. QUESTIONS

- 1. The last day for questions is listed under Section I, Subsection C.2.

K. AWARD

- 1. The County intends to award to the Vendor whose Completed Proposal Documents represents the best value to the County.

END OF SECTION



WORCESTER COUNTY, MARYLAND

OFFICE OF THE COUNTY COMMISSIONERS
 1 WEST MARKET STREET, ROOM 1103
 SNOW HILL, MARYLAND 21863
 410-632-1194
 FAX: 410-632-3131

Weston Young
 Chief Administrative Officer

Edward Welch
 Procurement Officer

CONTRACT

THIS CONTRACT, made on **June 2, 2026**, between the **County Commissioners of Worcester County, Maryland** (“County”); and **Whitman, Requardt & Associates, LLP** (“Successful Vendor”).

WITNESSED: That for and in consideration for payment and agreements hereinafter mentioned:

1. Successful Vendor will commence and complete **As-Built Survey Services and Design Phase Services (Tasks 1 & 2) for the Edgewater Acres Pump Station Replacement**.
2. Successful Vendor will furnish all materials, supplies, equipment, labor, and other services necessary for the Work described herein.
3. Successful Vendor will commence and complete the Work required by the Contract Documents within the timeframes listed in the Bid Documents unless the period for completion is extended otherwise.
4. Successful Vendor agrees to perform all the Work described in the Contract Documents and comply with the terms therein for the sum of **\$8,628.⁰⁰ for As-Built Survey Services & \$84,916.⁰⁰ for Design Phase Services. The total agreed price for these two tasks is \$93,544.⁰⁰ (Ninety-Three Thousand Five Hundred Forty-Four Dollars and zero cents) or as shown in the Form of Bid. All other tasks included on the original bid documents are excluded from this contract and will be included in another Request for Proposal when and if the decision is made by the County to proceed.**
5. The term ‘Contract Documents’ means and includes the following:
 - a. This Contract
 - b. Exceptions
 - c. Exhibit A - Worcester County Maryland Standard Terms and Conditions
 - d. Advertisement
 - e. Section I: Introduction
 - f. Section II: General Information
 - g. Section III: General Conditions
 - h. Section IV: Bid Specifications
 - i. Form of Bid
 - j. References
 - k. Individual Principal
 - l. Vendor’s Affidavit of Qualification to Bid

- m. Non-Collusive Affidavit
 - n. Addenda
 - o. Successful Vendor's Completed Bid Documents
 - p. Notice of Award and/or Notice to Proceed
6. Any inconsistency or conflict between the Contract Documents shall be resolved in their order listed above.
 7. The County will pay the Successful Vendor in the manner and at such times as set forth in the Bid Documents.
 8. This Contract will be binding upon all parties hereto and their respective heirs, executors, administrators, successors, and assigns.

IN WITNESS WHEREOF, the parties hereto have executed or caused them to be executed by their duly authorized officials, this Contract in duplicate each of which will be deemed an original on the date first written above.

**COUNTY COMMISSIONERS OF
WORCESTER COUNTY, MARYLAND**

Theodore J. Elder
President
Date:

CONTRACTOR:

By:
Title:
Date:



Worcester County Government
One West Market Street | Room 1103 | Snow Hill MD 21863-1195
(410) 632-1194 | (410) 632-3131 (fax) | admin@co.worcester.md.us | www.co.worcester.md.us

MEMORANDUM

TO: Worcester County Commissioners
FROM: Ed Welch, Procurement Officer
DATE: May 22, 2026
RE: **Request to Award – Security Systems - Snow Hill Library Renovation**

Public Works is requesting that the Commissioners review and approve awarding a contract for **Security Systems** as part of the **Snow Hill Library Renovation** to **Absolute Security Group (Salisbury, MD)**, in the amount of **\$73,331.⁰⁹**. The library is located at 307 N. Washington St, Snow Hill, MD 21863.

The County previously carved out these systems (fire alarm, video surveillance, access control, and burglar alarm) from the scope of work of the general contractor (Harkins). The bid documents included the following statement, *“Concurrent Work: Owner will award separate contract(s) for the following construction operations at Project site. Those operations will be conducted simultaneously with work under this Contract - Information Technology and Security.”*

We are standardized with Absolute Security for all security systems. This expenditure is a piggyback off the contract for county-wide camera systems executed in August 2025, and therefore compliant with policy due to prior bidding for that sourcing event.

There is currently \$246,697 of FY24 Assigned Funds available that may be used for this project-related expenditure:


<i>Approved FY24 Assigned Funds for Snow Hill Library Renovation:</i>	<i>\$ 2,710,867</i>
- <i>Davis, Bowen and Friedel for Design total:</i>	<i>\$ 274,000</i>
- <i>Harkins Construction with contingency total:</i>	<i>\$ 2,190,170</i>
<i>Total available FY24 assigned funds</i>	<i>\$ 246,697</i>

Please feel free to contact me if you have any questions. Thank you.

Security Systems for Snow Hill Library	
	<i>Purchase</i>
Fire Alarm System	\$ 9,706.59
Camera System	\$ 36,654.10
Access Control System	\$ 20,139.64
<u>Burglar Alarm System</u>	<u>\$ 6,830.76</u>
	\$ 73,331.09



**Absolute
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Absolute Security Group
300 Mill St., Ste A
Salisbury, MD 21801
410-860-0620
www.absolutesecuritygroup.com

ITEM 8

Proposal

Client Information

Worcester County Library-Burg
307 N. Washington Street
Snow Hill, MD 21863

Proposal Number 6310
Date 5/15/2026 **Expires** 7/15/2026
Salesperson Scott Nibblett

Fire Alarm System Proposal

Absolute Security Group, Inc. is a locally owned and operated security company that has served Delmarva for almost twenty years. We take pride in our exceptional service, in the fact that we install only the best equipment on the market, and our commitment to fulfilling the every need of our customers while making their experience as wonderful as possible. We are looking forward to working with you and appreciate the opportunity to propose the following fire alarm system.

Options for a residential or commercial fire alarm system:

- Smoke detectors
- Heat detectors
- CO detectors
- Gas detectors
- Sprinkler monitoring
- Annual inspection
- Strobe lights
- Horn strobes
- Speaker strobes
- Temperature sensors

Absolute Security Group, Inc. is committed to providing exceptional and timely service while also building close customer relationships.



Proposal

Client Information

Worcester County Library-Burg
307 N. Washington Street
Snow Hill, MD 21863

Proposal Number 6310
Date 5/15/2026 **Expires** 7/15/2026
Salesperson Scott Nibblett

Qty	Description
-----	-------------

- 1 FIRE DOCUMENT CABINET – RED
- 1 SOLE/DUAL-PATH AT&T & VERIZON ALARM COMMUNICATOR
- 2 12V 7AH SLA BATTERY
- 8 POTTER PAD 300 HEAT DETECTOR
- 6 Photoelectric Smoke Detector
- 14 6" Detector Base
- 4 POTTER SINGLE ADDRESSABLE INPUT MODULE
- 2 18/4 SOL JKT FPLR 5C BX RED
- 2 16/4 SOL JKT FPLR 1MRL RED
- 1 NEW FIRE ALARM DEVICES - CODE
- 1 Install Hardware & Material
- 1 LABOR
- 0 PROJECT NOTES

THE FIRE ALARM IN THE BLDG. WAS JUST INSTALLED LIKE 3 YEARS AGO.

ABSOLUTE & WORCESTER COUNTY MAINT. DEPT. PLAN ON WORKING TOGETHER TO SALVAGE AND USE AS MUCH AS POSSIBLE OF THE EXISTING SYSTEM AND CAREFULLY REMOVE AND REMOUNT THE DEVICES TO ACCOMMODATE THE REMODEL.

THE FACP AND FAAP SHOULD REMAIN WHERE THEY ARE NOW IF ALL POSSIBLE.

WE MAY HAVE TO ADD A FEW NEW FIRE DEVICES TO SATISFY THE CURRENT NFPA 72/101 DURING THIS REMODEL.


THIS SYSTEM WILL BE SUBJECT TO FIRE MARSHAL APPROVAL ONCE AGAIN DUE TO THE REMODEL

WE WILL BE REQUIRED TO DEMO MOST OF THE EXISTING SYSTEM AND INSTALL A TEMP FIRE ALARM SINCE THERE WILL BE NO SPRINKLER SYSTEM AT THIS TIME.

WE WILL NEED TO RE-WIRE THE DEVICES AND THEN FINISH INSTALL ONCE REMODEL IS COMPLETE, TEST AND INSPECT WITH THE FMO.



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Client Information

Worcester County Library-Burg
307 N. Washington Street
Snow Hill, MD 21863

Proposal Number 6310
Date 5/15/2026 Expires 7/15/2026
Salesperson Scott Nibblett

Qty	Description
-----	-------------


Sub Total \$9,706.59

Total This Proposal \$9,706.59

<u>Recurring Charges</u>		
Description	Monthly Amount	Frequency
CELL FIRE DIALER	\$52.43	Monthly
FIRE INSPECTION PLAN AGREEMENT	\$55.00	Monthly
Total Recurring Monthly Amount:		\$107.43



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Proposal Number 6310
Date 5/15/2026 Expires 7/15/2026
Salesperson Scott Nibblett

ABSOLUTE SECURITY GROUP, INC.

SUBSCRIBER:

SECURITY CONSULTANT

ACCEPTED BY

TITLE

EMAIL

DATE

DATE

PRIMARY PHONE

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VA: __-____ MD: _____ DE: _____

ABSOLUTE SECURITY GROUP CORPORATE APPROVAL:


Please print name here

Please sign name here

Date Approved



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410-860-0620
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ITEM 8

Proposal

Client Information

Worcester County Library-Burg
307 N. Washington Street
Snow Hill, MD 21863

Proposal Number 6309
Date 5/15/2026 **Expires** 7/15/2026
Salesperson Scott Nibblett

Video Surveillance System Proposal

Absolute Security Group, Inc. is a locally owned and operated security company that has served Delmarva for over twenty years. We take pride in our exceptional service, in the fact that we install only the best equipment on the market, and our commitment to fulfilling the every need of our customers while making their experience as wonderful as possible. We are looking forward to working with you and appreciate the opportunity to propose the following video surveillance system.


Options for a residential or commercial camera system:

- Indoor/Outdoor cameras
- Infrared cameras
- PTZ (pan/tilt/zoom) cameras
- Cloud storage
- Onsite storage
- Offsite storage
- Doorbell camera
- Remote viewing

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Proposal

Client Information

Worcester County Library-Burg
307 N. Washington Street
Snow Hill, MD 21863


Proposal Number 6309
Date 5/15/2026 Expires 7/15/2026
Salesperson Scott Niblett

Qty	Description
1	BLACKJACK AI DX WINDOWS 11 24TB
19	1 Spectrum AI License
1	TRIPP LITE RACK MOUNT BATTERY BACK UP/UPS/SURGE PROTECTOR
1	TRIPP LITE DATA RACK FIXED SHELF
7	5MP TURRET IP CAMERA WITH 2.8MM FIXED LENS AND IR
4	BACK BOX FOR MR9 CAMERAS
4	WALL MOUNT FOR MTT SERIES
6	MEGAPIX 10MP DUAL SENSOR
4	WALL MOUNT BRACKET
4	CTNR & POLE MNT BRCKT- WHITE
4	DW JUNCTION BOX FOR WALL MOUNT BRACKETS
5	9MP STAR-LIGHT PLUS DW FISH-EYE DOME CAMERA
3	GENESIS CAT 6 CABLE - YELLOW 1M BOX
1	LABOR

Sub Total	\$36,654.10
Total This Proposal	\$36,654.10



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307 N. Washington Street
Snow Hill, MD 21863

Proposal Number 6309
Date 5/15/2026 Expires 7/15/2026
Salesperson Scott Niblett

ABSOLUTE SECURITY GROUP, INC.

SUBSCRIBER:

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Worcester County Library-Burg
307 N. Washington Street
Snow Hill, MD 21863

Proposal Number 6308
Date 5/15/2026 **Expires** 7/15/2026
Salesperson Steve Smith

Access Control System Proposal

Absolute Security Group, Inc. is a locally owned and operated security company that has served Delmarva for over twenty years. We take pride in our exceptional service, in the fact that we install only the best equipment on the market, and our commitment to fulfilling the every need of our customers while making their experience as wonderful as possible. We are looking forward to working with you and appreciate the opportunity to propose the following access control system.


Options for a residential or commercial access control system:

- Intercom system
- Key fobs
- Keypads
- Remote access

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Worcester County Library-Burg
307 N. Washington Street
Snow Hill, MD 21863


Proposal Number 6308
Date 5/15/2026 Expires 7/15/2026
Salesperson Steve Smith

Qty	Description
1	KEYSCAN AURORA ENHANCED LOCK DOWN SOFTWARE
1	STI BLUE EMERGENCY LATCHING SLAP BUTTON W/ KEY RESET
1	KEYSCAN 8 DOOR CONTROL UNIT
1	KEYSCAN NETWORK COMM BOARD
5	THIN LINE II READER BLACK
1	6AMP 12/ 24VDC PS W/ ACM8 8 OTPT
2	12V 7AH SLA BATTERY
2	16.5VAC 40VA PS, GND, LED, PTC TRANSFORMER
1	12vdc. Regulated Electric Strike Locks
2	ACCESS WIRE 18(4)+22(2+4+6) 500' YELLOW
1	INSTALL MATERIAL & HARDWARE
1	LABOR

Sub Total	\$20,139.64
Total This Proposal	\$20,139.64



Absolute Security
Group, LLC

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307 N. Washington Street
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Date 5/15/2026 **Expires** 7/15/2026
Salesperson Steve Smith

ABSOLUTE SECURITY GROUP, INC.

SUBSCRIBER:

SECURITY CONSULTANT

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307 N. Washington Street
Snow Hill, MD 21863

Proposal Number 6307
Date 5/15/2026 Expires 7/15/2026
Salesperson Steve Smith

Burglar Alarm System Proposal

Absolute Security Group, Inc. is a locally owned and operated security company that has served Delmarva for over twenty years. We take pride in our exceptional service, in the fact that we install only the best equipment on the market, and our commitment to fulfilling the every need of our customers while making their experience as wonderful as possible. We are looking forward to working with you and appreciate the opportunity to propose the following burglar alarm system.


Options for a residential or commercial burglar system:

- Door/window sensors
- Motion Detectors
- Glass break detectors
- CO detectors
- Camera systems
- Garage door receiver
- Doorbell camera
- Alarm.com mobile app with remote monitoring capability for locks, lights, and thermostats
- Smart home automation
- Environmental management
- Marine security
- 24-hour maintenance and service
- 24-hour monitoring

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307 N. Washington Street
Snow Hill, MD 21863

Proposal Number 6307
Date 5/15/2026 **Expires** 7/15/2026
Salesperson Steve Smith

Qty	Description
1	VISTA 20P W/ 6160 & 6160RF
1	LCD KEYPAD CUST ALPHA PROG
1	SEM Vista Dual Path US (ADC-SEM-300) - Verizon
1	8ZN EXPANDER
1	RELAY MODULE
1	12 Hardwired Door Contacts
1	2-TN SRN 106DB
1	12V 7AH SLA BATTERY
1	CEILING MOUNT HARDWIRED MOTION DETECTOR
2	1-BTTN MULTI-PURPOSE PANIC
4	25' GLASSBRK W/FLEXCORE
2	22/4 STR JKT CL2R 5C BOX White
1	LABOR


Sub Total	\$6,830.76
Total This Proposal	\$6,830.76

Recurring Charges

Description	Monthly Amount	Frequency
ALARM.COM INTERACTIVE MONITORING	\$38.52	Monthly
Total Recurring Monthly Amount:	\$38.52	



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307 N. Washington Street
Snow Hill, MD 21863

Proposal Number 6307
Date 5/15/2026 Expires 7/15/2026
Salesperson Steve Smith

ABSOLUTE SECURITY GROUP, INC.

SUBSCRIBER:

SECURITY CONSULTANT

ACCEPTED BY

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VA: __-__ MD: _____ DE: _____

ABSOLUTE SECURITY GROUP CORPORATE APPROVAL:

Please print name here

Please sign name here

Date Approved



WORCESTER COUNTY, MARYLAND

OFFICE OF THE COUNTY COMMISSIONERS
 1 WEST MARKET STREET, ROOM 1103
 SNOW HILL, MARYLAND 21863
 410-632-1194
 FAX: 410-632-3131

Weston Young
 Chief Administrative Officer

Edward Welch
 Procurement Officer

CONTRACT

THIS CONTRACT, made on **June 2, 2026**, between the **County Commissioners of Worcester County, Maryland** (“County”); and **Absolute Security Group** (“Successful Vendor”).

WITNESSED: That for and in consideration for payment and agreements hereinafter mentioned:

1. Successful Vendor will commence and complete a **Security Systems - Snow Hill Library Renovation**.
2. Successful Vendor will furnish all materials, supplies, equipment, labor, and other services necessary for the Work described herein.
3. Successful Vendor will commence and complete the Work required by the Contract Documents within the timeframes listed in the Bid Documents unless the period for completion is extended otherwise.
4. Successful Vendor agrees to perform all the Work described in the Contract Documents and comply with the terms therein for the sum of **\$73,331.⁰⁹ (Seventy-Three Thousand Three Hundred Thirty-One Dollars and nine cents)** as shown in the Form of Bid.
5. The term ‘Contract Documents’ means and includes the following:
 - a. This Contract
 - b. Exhibit A - Worcester County Maryland Standard Terms and Conditions
 - c. Vendor ‘s Quote
 - d. Vendor’s Affidavit of Qualification to Bid
 - e. Non-Collusive Affidavit
 - f. Successful Vendor’s Completed Bid Documents
 - g. Notice of Award and/or Notice to Proceed
6. Any inconsistency or conflict between the Contract Documents shall be resolved in their order listed above.
7. The County will pay the Successful Vendor in the manner and at such times as set forth in the Bid Documents.
8. This Contract will be binding upon all parties hereto and their respective heirs, executors, administrators, successors, and assigns.

IN WITNESS WHEREOF, the parties hereto have executed or caused them to be executed by their duly authorized officials, this Contract in duplicate each of which will be deemed an original on the date first written above.

**COUNTY COMMISSIONERS OF
WORCESTER COUNTY, MARYLAND**

Theodore J. Elder
President
Date:

CONTRACTOR:

By:
Title:
Date:

EXHIBIT A

WORCESTER COUNTY MARYLAND
STANDARD TERMS AND CONDITIONS

The provisions below are applicable to all Worcester County (“County”) contracts. These provisions are not a complete agreement. These provisions must be attached to an executed document that identifies the work to be performed, compensation, term, incorporated attachments, and any special conditions (“Contract”). If the Standard Terms and any other part of the Contract conflict, then the Standard Terms will prevail.

1. **Amendment.** Amendments to the Contract must be in writing and signed by the parties.
2. **Bankruptcy.** If a bankruptcy proceeding by or against the Contractor is filed, then:
 - a. The Contractor must notify the County immediately; and
 - b. The County may cancel the Contract or affirm the Contract and hold the Contractor responsible for damages.
3. **Compliance with Law.** Contractor must comply with all applicable federal, state, and local law. Contractor is qualified to do business in the State of Maryland. Contractor must obtain, at its expense, all licenses, permits, insurance, and governmental approvals needed to perform its obligations under the Contract.
4. **Contingent Fee Prohibition.** The Contractor has not directed anyone, other than its employee or agent, to solicit the Contract and it has not promised to pay anyone a commission, percentage, brokerage fee, contingent fee, or other consideration contingent on the making of the Contract.
5. **Counterparts and Signature.** The Contract may be executed in several counterparts, each of which may be an original and all of which will be the same instrument. The Contract may be signed in writing or by electronic signature, including by email. An electronic signature, a facsimile copy, or computer image of the Contract will have the same effect as an original signed copy.
6. **Exclusive Jurisdiction.** All legal proceedings related to this Contract must be exclusively filed, tried, and maintained in either the District Court of Maryland for Worcester County, Maryland or the Circuit Court of Worcester County, Maryland. The parties expressly waive any right to remove the matter to any other state or federal venue and waive any right to a jury trial.
7. **Force Majeure.** The parties are not responsible for delay or default caused by fire, riot, acts of God, County-declaration-of-emergency, or war beyond their reasonable control. The parties must make all reasonable efforts to eliminate a cause of delay or default and must, upon cessation, diligently pursue their obligations under the Contract.
8. **Governing Law.** The Contract is governed by the laws of Maryland and the County.
9. **Indemnification.** The Contractor must indemnify the County and its agents from all liability, penalties, costs, damages, or claims (including attorney’s fees) resulting from personal injury, death, or damage to property that arises from or is connected to the performance of the work or failure to perform its obligations under the Contract. All indemnification provisions will survive the expiration or termination of the Contract.

10. Independent Contractor.

- a. Contractor is an “Independent Contractor”, not an employee. Although the County may determine the delivery schedule for the work and evaluate the quality of the work, the County will not control the means or manner of the Contractor’s performance.
- b. Contractor is responsible for all applicable taxes on any compensation paid under the Contract. Contractor is not eligible for any federal Social Security, unemployment insurance, or workers’ compensation benefits under the Contract.
- c. Contractor must immediately provide the County notice of any claim made against Contractor by any third party.

11. Insurance Requirements.

- a. Contractor must have Commercial General Liability Insurance in the amounts listed below. The insurance must include coverage for personal injury, discrimination, and civil rights violation claims. All insurance must name County, its employees, and agents as “ADDITIONAL INSURED”. A copy of the certificate of insurance must be filed with the County before the Contract is executed, providing coverage in the amount of \$1,000,000 per occurrence, \$2,000,000 general aggregate, and \$500,000 for property damage.
- b. Contractor must have automobile insurance on all vehicles used in the Contract to protect Contractor against claims for damages resulting from bodily injury, including wrongful death, and property damage that may arise from the operations in connection with the Contract. All insurance must name County, its employees, and agents as “ADDITIONAL INSURED”.
- c. Contractor must provide the County with a certification of Workers’ Compensation Insurance, with employer’s liability in the minimum amount required by Maryland law in effect for each year of the Contract.
- d. All insurance policies must have a minimum 30 days’ notice of cancellation. The County must be notified immediately upon cancellation.
- e. When insurance coverage is renewed, Contractor must provide new certificates of insurance prior to expiration of current policies.

12. Nondiscrimination. Contractor must not discriminate against any worker, employee, or applicant because of religion, race, sex, age, sexual orientation, physical or mental disability, or perceived disability. This provision must be incorporated in all subcontracts related to the Contract.

13. Ownership of Documents; Intellectual Property.

- a. All documents prepared under the Contract must be available to the County upon request and will become the exclusive property of the County upon termination or completion of the services. The County may use the documents without restriction or without additional compensation to the Contractor. The County will be the owner of the documents for the purposes of copyright, patent, or trademark registration.
- b. If the Contractor obtains, uses, or subcontracts for any intellectual property, then it must provide an assignment to the County of ownership or use of the property.
- c. The Contractor must indemnify the County from all claims of infringement related to

the use of any patented design, device, materials, or process, or any trademark or copyright, and must indemnify the County, its officers, agents, and employees with respect to any claim, action, costs, or infringement, for royalties or user fees, arising out of purchase or use of materials, construction, supplies, equipment, or services covered by the Contract.

14. **Payments.** Payments to the Contractor under the Contract will be within 30 days of the County's receipt of a proper invoice from the Contractor. If an invoice remains unpaid 45 days after the invoice was received, interest will accrue at 6% per year.
15. **Records.** Contractor must maintain fiscal records relating to the Contract in accordance with generally accepted accounting principles. All other relevant records must be retained by Contractor and kept accessible for at least three years after final payment, termination of the Contract, or until the conclusion of any audit, controversy, or litigation related to the Contract. All subcontracts must comply with these provisions. County may access all records of the Contractor related to the Contract.
16. **Remedies.**
 - a. **Corrections of errors and omissions.** Contractor must perform work necessary to correct errors and omissions in the services required under the Contract, without undue delays and cost to the County. The County's acceptance will not relieve the Contractor of the responsibility of subsequent corrections of errors.
 - b. **Set-off.** The County may deduct from any amounts payable to the Contractor any back-charges, penalties, or damages sustained by the County, its agents, or employees caused by Contractor's breach. Contractor will not be relieved of liability for any costs caused by a failure to satisfactorily perform the services.
 - c. **Cumulative.** These remedies are cumulative and without waiver of any others.
17. **Responsibility of Contractor.**
 - a. The Contractor must perform the services with the standard of care, skill, and diligence normally provided by a Contractor in the performance of services similar the services.
 - b. Notwithstanding any review, approval, acceptance, or payment for the services by the County, the Contractor will be responsible for the accuracy of any work, design, drawings, specifications, and materials furnished by the Contractor under the Contract.
 - c. If the Contractor fails to conform with subparagraph (a) above, then it must, if required by the County, perform at its own expense any service necessary for the correction of any deficiencies or damages resulting from the Contractor's failure. This obligation is in addition to any other remedy available to the County.
18. **Severability/Waiver.** If a court finds any term of the Contract to be invalid, the validity of the remaining terms will not be affected. The failure of either party to enforce any term of the Contract is not a waiver by that party.
19. **Subcontracting or Assignment.** The Contractor may not subcontract or assign any part of the Contract without the prior written consent of the County. The County may withhold consent for any reason the County deems appropriate.

20. **Termination.** If the Contractor violates any provision of the Contract, the County may terminate the Contract by written notice. All finished or unfinished work provided by the Contractor will, at the County's option, become the County's property. The County will pay the Contractor fair compensation for satisfactory performance that occurred before termination less the amount of damages caused by the Contractor's breach. If the damages are more than the compensation payable to the Contractor, the Contractor will remain liable after termination and the County can affirmatively collect damages.
21. **Termination of Contract for Convenience.** Upon written notice, the County may terminate the Contract when the County determines termination is in the County's best interest. Termination for convenience is effective on the date specified in the County's written notice. The County will pay for reasonable costs allocable to the Contract for costs incurred by the Contractor up to the date of termination. But the Contractor will not be reimbursed for any anticipatory profits that have not been earned before termination.
22. **Termination of Multi-year Contract.** If funds are not available for any fiscal period of the Contract after the first fiscal period, then the Contract will be terminated automatically as of the beginning of unfunded fiscal period. Termination will discharge the Contractor and the County from future performance of the Contract, but not from their rights and obligations existing at the time of termination.
23. **Third Party Beneficiaries.** The County and Contractor are the only parties to the Contract and are the only parties entitled to enforce its terms. Nothing in the Contract gives any benefit or right to third persons unless individually identified by name and expressly described as intended beneficiaries of the Contract.
24. **Use of County Facilities.** Contractor may only County facilities that are needed to perform the Contract. County has no responsibility for the loss or damage to Contractor's personal property which may be stored on County property.
25. **Whole Contract.** The Contract, the Standard Terms, and attachments are the complete agreement between the parties and supersede all earlier agreements, proposals, or other communications between the parties relating to the subject matter of the Contract.

VENDOR’S AFFIDAVIT OF QUALIFICATION TO BID

I HEREBY AFFIRM THAT:

I, _____ am the _____
(Printed Name) (title)
and the duly authorized representative of the Vendor of
_____ whose address is
(name of corporation)

_____ and that I possess the legal authority to make this affidavit on behalf of myself and the Vendor for which I am acting.

Except as described in paragraph 3 below, neither I nor the above Vendor, nor to the best of my knowledge and of its officers, directors or partners, or any of its employees directly involved in obtaining contracts with the State or any county, bi-county or multi-county agency, or subdivision of the State have been convicted of, or have pleaded nolo-contendere to a charge of, or have during the course of an official investigation or other proceeding admitted in writing or under oath acts or omissions which constitute, bribery, attempted bribery, or conspiracy to bribe under the provisions of Article 27 of the Annotated Code of Maryland or under the laws of any state or federal government (conduct prior to July 1, 1977 is not required to be reported).

(State “none” or, as appropriate, list any conviction, plea or admission described in paragraph 2 above, with the date, court, official or administrative body, the individuals involved and their position with the Vendor, and the sentence or disposition, if any.)

I acknowledge that this affidavit is to be furnished to the County, I acknowledge that, if the representations set forth in this affidavit are not true and correct, the County may terminate any Contract awarded and take any other appropriate action. I further acknowledge that I am executing this affidavit in compliance with section 16D of Article 78A of the Annotated Code of Maryland, which provides that certain persons who have been convicted of or have admitted to bribery, attempted bribery or conspiracy to bribe may be disqualified, either by operation of law or after a hearing, from entering into contracts with the State or any of its agencies or subdivisions.

I do solemnly declare and affirm under the penalties of perjury that the contents of this affidavit are true and correct.

Sign for Identification

Printed Name

NON-COLLUSIVE AFFIDAVIT

_____ being first duly sworn,
deposes and says that:

1. He/she is the _____, (Owner, Partner, Officer, Representative or Agent) of _____, the Vendor that has submitted the attached Bid Documents;
2. He/she is fully informed respecting the preparation and contents of the attached Bid Document and of all pertinent circumstances respecting such Bid Documents;
3. Such Bid Document is genuine and is not a collusive or sham Bid Document;
4. Neither the said Vendor nor any of its officers, partners, owners, agents, representatives, employees or parties in interest, including this affiant, have in any way colluded, conspired, connived or agreed, directly or indirectly, with any other Vendor, firm, or person to submit a collusive or sham Bid Document in connection with the Work for which the attached Bid Document has been submitted; or to refrain from bidding in connection with such Work; or have in any manner, directly or indirectly, sought by agreement or collusion, or communication, or conference with any Vendor, firm, or person to fix the price or prices in the attached Bid Document or of any other Vendor, or to fix any overhead, profit, or cost elements on the Bid Document price or the Bid Document price of any other Vendor, or to secure through any collusion, conspiracy, connivance, or unlawful agreement any disadvantage against (Recipient), or any person interested in the Work;
5. The price or prices quoted in the attached Bid Document are fair and proper and are not tainted by any collusion, conspiracy, connivance, or unlawful agreement on the part of the Vendor or any other of its agents, representatives, owners, employees or parties in interest, including this affiant.

Signed, sealed and delivered in the presence of:

Witness

Witness

By: _____
Signature

Printed Name

Title



DEPARTMENT OF
DEVELOPMENT REVIEW AND PERMITTING

Worcester County

GOVERNMENT CENTER
ONE WEST MARKET STREET, ROOM 1201
SNOW HILL, MARYLAND 21863
TEL:410.632.1200 / FAX: 410.632.3008

<http://www.co.worcester.md.us/departments/drp>

ADMINISTRATIVE DIVISION
CUSTOMER SERVICE DIVISION
TECHNICAL SERVICES DIVISION

ZONING DIVISION
BUILDING DIVISION
DATA RESEARCH DIVISION

MEMORANDUM

To: Weston S. Young, Chief Administrative Officer
From: Jennifer K. Keener, AICP, Director
Date: May 20, 2026
Re: Rezoning Case No. 453 – Ocean Pines Plaza Partnership/ James B. Vito Revocable Trust, applicants, Hugh Cropper, IV, Esquire attorney for the applicants

.....

I am requesting that the Worcester County Commissioners schedule a public hearing associated with Rezoning Case No. 453. A draft public hearing notice is attached.

Mr. Cropper, on behalf of his client, has filed Rezoning Case No. 453, seeking to rezone approximately 14.72 acres of land shown on Tax Map 15, as Parcels 130 and 191, from R-2 Suburban Residential District to R-3 Multi-Family Residential District. The case was reviewed by the Planning Commission at its meeting on May 7, 2026, and was given a favorable recommendation. The Planning Commission’s written Findings of Fact and Recommendation are being prepared and will be forwarded for the public hearing.

Please advise our department at your earliest convenience as to the public hearing time so that our department can ensure that the mandatory public notice of 15 days is met via posting on the site and mailings to adjoining property owners.

Thank you for your attention to this matter. Should you have any questions or require additional information, please do not hesitate to contact me.

**WORCESTER COUNTY
NOTICE OF PUBLIC HEARING**

The Worcester County Commissioners will conduct a public hearing and will receive public comment on the following map amendment on **Tuesday, _____, 2026, at _____ AM** in the Worcester County Government Center, Room 1101, One West Market Street, Snow Hill, Maryland:

Rezoning Case No. 453, filed by Hugh Cropper on behalf of Ocean Pines Plaza Partnership & James B. Vito Revocable Trust, property owners, for an amendment to the Official Zoning Maps to change approximately 14.72 acres of land located on the north side of Racetrack Road (MD Route 589), west of Ocean Parkway (North Gate), Berlin, Tax Map 15, Parcels 130 and 191, in the Third Tax District of Worcester County, Maryland, from R-2 Suburban Residential District to R-3 Multi-family Residential District.

A copy of the file on Rezoning Case No. 453 and the Planning Commission's recommendation, which will be entered into record at the public hearing, are available to view online at www.co.worcester.md.us or during normal business hours at the Department of Development, Review and Permitting, One West Market Street, Room 1201, Snow Hill, MD.

THE WORCESTER COUNTY COMMISSIONERS

WORCESTER COUNTY, MARYLAND



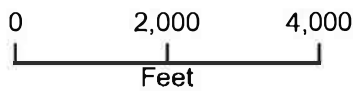
REZONING CASE NO. 453
R-2 Suburban District to R-3 General Residential District
Tax Map: 15, Parcel 130 & 191
SDAT Account ID No. 2403005259 & 2403004821

AERIAL MAP



DEPARTMENT OF DEVELOPMENT REVIEW & PERMITTING
Technical Services Division

Prepared: February 2026
Source: County GIS Layers, and
2024 Aerial Imagery



Prepared By: K.L.Henry
Reviewed By: J.K. Keener

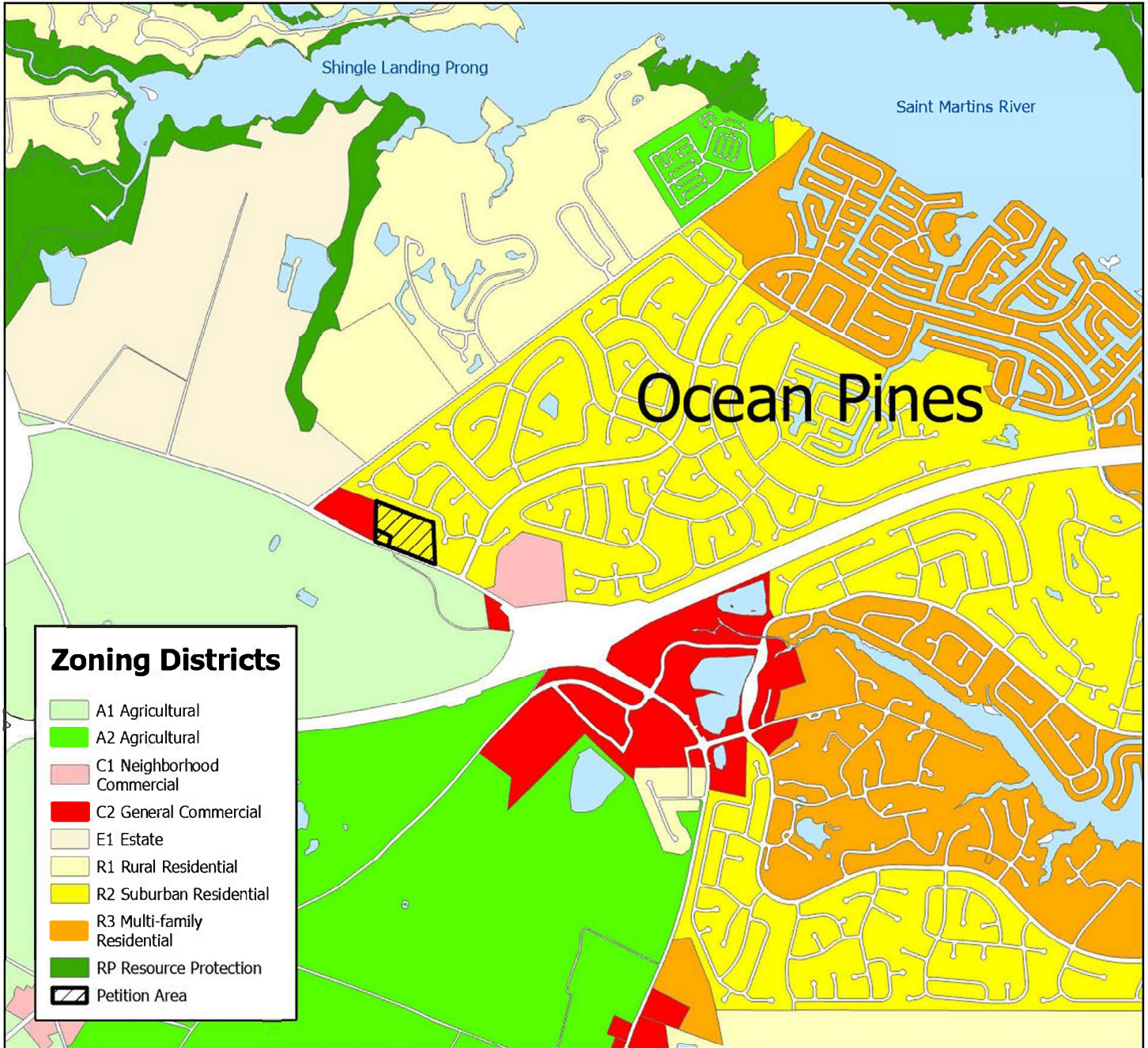
This map is intended for illustrative purposes and not for regulatory action.

WORCESTER COUNTY, MARYLAND



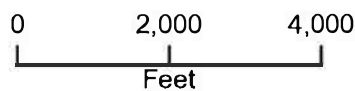
REZONING CASE NO. 453
R-2 Suburban District to R-3 General Residential District
Tax Map: 15, Parcel 130 & 191
SDAT Account ID No. 2403005259 & 2403004821

ZONING MAP



DEPARTMENT OF DEVELOPMENT REVIEW & PERMITTING
Technical Services Division

Prepared: February 2026
Source: County GIS Layers, and
2009 Official Zoning Map



Prepared By: K.L.Henry
Reviewed By: J.K. Keener

This map is intended for illustrative purposes and not for regulatory action.



MEMORANDUM

TO: Worcester County Commissioners
 FROM: Kim Reynolds, Budget Officer *Kimberly Reynolds*
 DATE: May 22, 2026
 SUBJECT: Budget Work Session Summary as of May 19, 2026

The adjustments at the May 19th Budget Work Session for FY2027 are summarized in the table below. FY2027 Revenues total \$300,172,146 and the FY2027 expenditures total \$300,424,872. After the FY2027 Budget Work Session Adjustments the budget at a deficit of \$252,726.

May 19th work session adjustments

	FY2027 Department Requested Totals	FY2027 Committee Review Totals	FY2027 Budget Adjustments as of 5/12/26	FY2027 Proposed Budget Revenue & Expenditure Totals 5/19/26
Revenues:	\$299,118,027	\$300,002,146	\$300,002,146	\$300,172,146
Motor Fuel Tax Rebate			\$170,000	
Expenditures:	\$302,074,373	\$298,631,635	\$298,631,635	\$300,584,274
Personnel Salaries & Benefits			\$1,581,334	\$107,324
Grants to Towns			\$110,000	
Change in Reserve			\$253,700	(\$20,800)
Water Wastewater Loan			\$7,605	\$65
Elections - Voting Machines				\$288,230
Non-Profit Grant Requests				(\$433,041)
Extension Services				(\$85,334)
Board of Education Private Pre-K				(\$15,846)
Surplus/(Deficit)	(\$2,956,346)	\$1,370,511	(\$412,128)	(\$252,726)

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

Attachments: FY2027 Proposed Budget Revenue Report 5/19/26 – Page 2
 FY2027 Proposed Budget Expenditure Report 5/19/26 – Pages 3-4
 Board of Education Requested Budget Updated 5/19/26 – Page 5-10

Worcester County						
Revenue Annual Budget by Account Classification Report						
	FY2027 Proposed Budget as of 5/19/26	FY2027 Budget Adjustments as of 5/12/26	Variance 5/19/26 vs 5/12/26 Budget Work Sessions	FY2027 Department Final	FY2026 Adopted Budget	Variance FY2027 Proposed Budget 5/19/26 vs FY26 Adopted
Fund: 100 General Fund						
Revenue						
PROP TAX - Property Taxes	\$ 201,568,215	\$ 201,568,215	\$ -	\$ 200,684,096	\$ 185,818,745	\$ 15,749,470
INC TAX - Income Tax	\$ 53,000,000	\$ 53,000,000	\$ -	\$ 53,000,000	\$ 53,000,000	\$ -
OTHER TAX - Other Taxes	\$ 19,340,000	\$ 19,340,000	\$ -	\$ 19,340,000	\$ 18,310,000	\$ 1,030,000
ST SHRD - State Shared	\$ 4,114,501	\$ 4,114,501	\$ -	\$ 4,114,501	\$ 3,525,791	\$ 588,710
FRNCH - Franchise Fees	\$ 23,000	\$ 23,000	\$ -	\$ 23,000	\$ 23,000	\$ -
LOSS DSP ASTS - Gain/Loss on Disposal of Assets	\$ 125,000	\$ 125,000	\$ -	\$ 125,000	\$ 125,000	\$ -
LIC/PRMT - Licenses and Permits	\$ 2,836,400	\$ 2,836,400	\$ -	\$ 2,836,400	\$ 2,864,115	\$ (27,715)
CHG SVC - Charges for Services	\$ 2,886,484	\$ 2,886,484	\$ -	\$ 2,886,484	\$ 2,673,454	\$ 213,030
INT/PEN - Interest & Penalties	\$ 6,000,000	\$ 6,000,000	\$ -	\$ 6,000,000	\$ 5,000,000	\$ 1,000,000
FINES - Fines & Forfeitures	\$ 46,000	\$ 46,000	\$ -	\$ 46,000	\$ 31,000	\$ 15,000
MISC - Miscellaneous	\$ 988,716	\$ 988,716	\$ -	\$ 818,716	\$ 610,557	\$ 378,159
INTGOV FED - Intergovernmental - Federal Revenue	\$ 376,711	\$ 376,711	\$ -	\$ 376,711	\$ 374,013	\$ 2,698
INTGOV ST - Intergovernmental - State Revenues	\$ 5,173,725	\$ 5,173,725	\$ -	\$ 5,173,725	\$ 4,747,382	\$ 426,343
OTH REV - Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRNS IN - Transfers In	\$ 3,693,394	\$ 3,693,394	\$ -	\$ 3,693,394	\$ 4,292,960	\$ (599,566)
General Fund Total Revenues:	\$ 300,172,146	\$ 300,172,146	\$ -	\$ 299,118,027	\$ 281,396,017	\$ 18,776,129

ITEM 10

Worcester County						
Expense Annual Budget by Organization Report						
	FY2027 Proposed Budget as of 5/19/26	FY2027 Budget Adjustments as of 5/12/26	Variance 5/19/26 vs 5/12/26 Budget Work Sessions	FY2027 Department Final	FY2026 Adopted Budget	Variance FY2027 Proposed Budget 5/19/26 vs FY2026 Adopted
Fund: 100 General Fund						
Expenditures						
100.1001 - General Fund,County Commissioners	\$ 2,216,185	\$ 2,193,045	\$ 23,140	\$ 2,215,923	\$ 2,052,027	\$ 164,158
100.1002 - General Fund,Circuit Court	\$ 2,403,224	\$ 2,403,224	\$ -	\$ 2,395,645	\$ 2,306,868	\$ 96,356
100.1003 - General Fund,Orphan's Court	\$ 82,307	\$ 82,307	\$ -	\$ 87,116	\$ 82,258	\$ 49
100.1004 - General Fund,State's Attorney	\$ 4,952,389	\$ 4,875,147	\$ 77,242	\$ 4,903,913	\$ 4,586,582	\$ 365,807
100.1005 - General Fund,Treasurer's Office	\$ 2,074,975	\$ 2,074,975	\$ -	\$ 2,083,955	\$ 1,922,151	\$ 152,824
100.1006 - General Fund,Elections Office	\$ 2,016,252	\$ 1,728,022	\$ 288,230	\$ 1,620,414	\$ 1,607,360	\$ 408,892
100.1007 - General Fund,Human Resources	\$ 945,376	\$ 945,376	\$ -	\$ 944,832	\$ 922,245	\$ 23,131
100.1008 - General Fund,Development, Review & Permits	\$ 3,210,702	\$ 3,206,083	\$ 4,619	\$ 3,507,829	\$ 3,275,019	\$ (64,317)
100.1010 - General Fund,Environmental Programs	\$ 3,456,886	\$ 3,454,563	\$ 2,323	\$ 3,541,011	\$ 2,922,851	\$ 534,035
100.1011 - General Fund,Information Technology	\$ 2,121,249	\$ 2,121,249	\$ -	\$ 1,564,710	\$ 1,715,141	\$ 406,108
100.1090 - General Fund,Other General Government	\$ 8,082,031	\$ 8,082,031	\$ -	\$ 7,984,091	\$ 6,338,740	\$ 1,743,291
100.1101 - General Fund,Sheriff's Office	\$ 22,506,839	\$ 22,506,839	\$ -	\$ 22,205,651	\$ 19,719,106	\$ 2,787,733
100.1102 - General Fund,Emergency Services	\$ 6,569,422	\$ 6,569,422	\$ -	\$ 6,488,993	\$ 6,048,302	\$ 521,120
100.1103 - General Fund,Jail	\$ 16,080,911	\$ 16,080,911	\$ -	\$ 16,042,439	\$ 15,835,173	\$ 245,738
100.1104 - General Fund,Fire Marshal	\$ 1,527,134	\$ 1,527,134	\$ -	\$ 1,526,236	\$ 1,466,260	\$ 60,874
100.1105 - General Fund,Volunteer Fire Departments	\$ 15,354,106	\$ 15,354,106	\$ -	\$ 15,292,740	\$ 13,731,465	\$ 1,622,641
100.1201 - General Fund,Maintenance	\$ 3,209,516	\$ 3,209,516	\$ -	\$ 3,194,342	\$ 3,020,407	\$ 189,109
100.1202 - General Fund,Roads	\$ 8,452,828	\$ 8,452,828	\$ -	\$ 8,323,666	\$ 7,611,106	\$ 841,722
100.1203 - General Fund,Public Works	\$ 1,604,817	\$ 1,604,817	\$ -	\$ 1,608,599	\$ 1,504,352	\$ 100,465
100.1204 - General Fund,Boat Landings	\$ 379,913	\$ 379,913	\$ -	\$ 379,913	\$ 406,513	\$ (26,600)
100.1205 - General Fund,Homeowner Convenience	\$ 1,006,341	\$ 1,006,341	\$ -	\$ 989,433	\$ 977,327	\$ 29,014
100.1206 - General Fund,Recycling	\$ 1,293,793	\$ 1,293,793	\$ -	\$ 1,279,247	\$ 1,243,380	\$ 50,413
100.1301 - General Fund,Health Department	\$ 7,113,658	\$ 7,113,658	\$ -	\$ 10,355,142	\$ 11,995,585	\$ (4,881,927)
100.1302 - General Fund,Mosquito Control	\$ 297,350	\$ 297,350	\$ -	\$ 296,587	\$ 295,322	\$ 2,028

Worcester County						
Expense Annual Budget by Organization Report						
	FY2027 Proposed Budget as of 5/19/26	FY2027 Budget Adjustments as of 5/12/26	Variance 5/19/26 vs 5/12/26 Budget Work Sessions	FY2027 Department Final	FY2026 Adopted Budget	Variance FY2027 Proposed Budget 5/19/26 vs FY2026 Adopted
100.1401 - General Fund,Commission on Aging	\$ 2,272,259	\$ 2,272,259	\$ -	\$ 2,224,279	\$ 1,996,322	\$ 275,937
100.1402 - General Fund,Other Social Services	\$ 636,368	\$ 989,408	\$ (353,040)	\$ 979,408	\$ 646,368	\$ (10,000)
100.1502 - General Fund,WOR-WIC Community College	\$ 2,775,142	\$ 2,775,142	\$ -	\$ 2,775,142	\$ 2,707,168	\$ 67,974
100.1505 - General Fund,Board of Education	\$ 137,032,927	\$ 137,048,773	\$ (15,846)	\$ 136,051,337	\$ 123,421,994	\$ 13,610,933
100.1601 - General Fund,Recreation Department	\$ 3,424,929	\$ 3,424,929	\$ -	\$ 3,366,470	\$ 3,326,111	\$ 98,818
100.1602 - General Fund,Parks Department	\$ 1,949,494	\$ 1,949,494	\$ -	\$ 1,929,124	\$ 1,746,021	\$ 203,473
100.1603 - General Fund,Libraries	\$ 5,152,547	\$ 5,152,547	\$ -	\$ 5,137,183	\$ 4,817,789	\$ 334,758
100.1604 - General Fund,Other Recreation & Culture	\$ 95,000	\$ 175,001	\$ (80,001)	\$ 175,001	\$ 95,000	\$ -
100.1701 - General Fund,Extension Service	\$ 302,984	\$ 388,318	\$ (85,334)	\$ 388,318	\$ 282,741	\$ 20,243
100.1702 - General Fund,Other Natural Resources	\$ 1,125,800	\$ 1,125,800	\$ -	\$ 1,125,800	\$ 615,800	\$ 510,000
100.1801 - General Fund,Economic Development	\$ 653,138	\$ 653,138	\$ -	\$ 658,798	\$ 632,807	\$ 20,331
100.1803 - General Fund,Tourism	\$ 1,930,274	\$ 1,930,274	\$ -	\$ 1,950,815	\$ 1,713,814	\$ 216,460
100.1901 - General Fund,Taxes Shared with Towns	\$ 396,338	\$ 396,338	\$ -	\$ 396,338	\$ 4,068,096	\$ (3,671,758)
100.1902 - General Fund,Grants to Towns	\$ 8,867,557	\$ 8,867,557	\$ -	\$ 8,757,557	\$ 6,802,170	\$ 2,065,387
100.1975 - General Fund,Debt Service	\$ 10,155,254	\$ 10,155,254	\$ -	\$ 10,155,254	\$ 10,080,635	\$ 74,619
100.1985 - General Fund,Interfund	\$ 6,696,657	\$ 6,717,392	\$ (20,735)	\$ 7,171,121	\$ 6,857,641	\$ (160,984)
General Fund Total Expenditures:	\$ 300,424,872	\$ 300,584,274	\$ (159,403)	\$ 302,074,373	\$ 281,396,017	\$ 19,028,855

**FY2027 Expense Budget Worksheet Report
Department 1505 Board of Education**

ITEM 10

Account	Account Description	FY2027 Proposed Budget as of 5/19/26	Variance FY2027 Proposed Budget as of 5/19/26 vs FY2027 Department Final	FY2027 Department Final	FY2026 Adopted Budget	Variance FY2027 Proposed Budget 5/19/26 vs FY2026 Adopted	Department Comments
Fund 100 - General Fund							
Department 1505 - Board of Education							
Location 200 - Administration							
<i>Other Charges</i>							
7120.010	Other Non-Matching Expenses Appropriation for Board of Educ.	123,364,820	(182,564)	123,547,384	111,984,899	11,379,921	Reduction of Health Insurance Exp and decrease in Donnie Williams Grant.
7120.092	Other Non-Matching Expenses Non-Recurring Board of Ed	-	-	-	42,098	(42,098)	
7120.300	Other Non-Matching Expenses Board of Ed Employee Retirement	990,000	-	990,000	929,955	60,045	
7120.332	Other Non-Matching Expenses Board of Ed Restricted Programs	1,064,323	(15,846)	1,080,169	-	1,064,323	Updated MSDE Final Private Pre-K costs invoiced to the County.
7120.340	Other Non-Matching Expenses Teacher Pension Shift	993,784	-	993,784	672,312	321,472	
7170.040	Benefits & Insurance Other Post-Employment Benefits	10,620,000	1,180,000	9,440,000	9,792,730	827,270	Increase in OPEB Allocation from 80% to 90% per 4/21/26 meeting.
	<i>Other Charges Totals</i>	137,032,927	981,590	136,051,337	123,421,994	13,610,933	
	Location 200 - Administration Totals	137,032,927	981,590	136,051,337	123,421,994	13,610,933	
	Department 1505 - Board of Education	137,032,927	981,590	136,051,337	123,421,994	13,610,933	

Board of Education

	FY2027 Requested Budget w/MSDE Final	FY2026 Adopted Budget	Dollar Variance +/- FY2026
UNRESTRICTED BUDGET			
County Funding			
Major State Aid Programs (Blueprint) Local Share:			
Foundation Program (Base)	51,652,227	50,232,572	1,419,655
College & Career Ready (CCR)*	499,161	473,750	25,411
Compensatory Education	15,850,739	15,941,218	(90,479)
Concentration of Poverty*	1,059,805	755,405	304,400
English Learners	1,020,917	1,112,043	(91,126)
Special Education	5,284,320	4,458,808	825,512
Transitional Supplemental Instruction (TSI)	-	135,800	(135,800)
Pre-kindergarten*	7,042,271	5,369,670	1,672,601
Career Ladder for Educators (NBC Teacher Salary)*	293,021	220,673	72,348
Blueprint Coordinator Local Share	127,500		
Additional Funding to meet Maintenance of Effort (MOE)	27,820,723	27,578,580	242,143
MINIMUM COUNTY APPROPRIATION	110,650,684	106,278,519	4,372,165
OPEB to meet current retire expenses	-	-	-
Additional Funding Requested Above MOE	12,714,136	5,706,380	7,007,756
TOTAL UNRESTRICTED COUNTY APPROPRIATION	123,364,820	111,984,899	11,379,921
Teacher Pension Shift to County* (County allocation is in state budget)	993,784	672,312	
Non-Recurring Expenses (computer software)	-	42,098	(42,098)
County Appropriation Retirement for Non-Teachers	990,000	929,955	60,045
County Appropriation School Construction	400,000	180,000	220,000
TOTAL COUNTY APPROPRIATION	125,748,604	113,809,264	11,939,340
State & Other Funding Sources			
Major State Aid Programs (Blueprint) State Share:			
Foundation Program (Base)	9,115,099	8,864,571	250,528
Compensatory Education	10,567,159	10,627,478	(60,319)
English Learners	680,611	741,362	(60,751)
Special Education	3,522,880	2,972,538	550,342
Transportation	4,270,297	4,210,393	59,904
Other	3,295,682	2,617,772	677,910
TOTAL STATE & OTHER FUNDING	31,451,728	30,034,114	1,417,614
TOTAL UNRESTRICTED BUDGET	157,200,332	143,843,378	13,356,954

	FY2027 Requested Budget	FY2026 Adopted Budget	Dollar Variance +/- FY2026
RESTRICTED BUDGET			
Restricted Major State Aid Programs (Blueprint) State Share:			
Pre-kindergarten	-	1,318,996	(1,318,996)
Concentration of Poverty	2,220,912	2,125,184	95,728
College & Career Ready (CCR)		133,858	(133,858)
Transitional Supplemental Instruction		35,080	(35,080)
National Board Certified		65,327	(65,327)
Blueprint Coordinator		22,500	(22,500)
Restricted Federal Funds	7,275,190	6,864,366	410,824
Restricted State Funding Early Childcare & Education	990,000	990,000	-
Restricted State Funding Adult Education	110,020	173,137	(63,117)
Restricted State Funding PreK Expansion	738,123	-	738,123
Restricted State Funding Teachers Retirement/Pension	9,188,738	8,799,000	389,738
Restricted State Funding Safety Grants	323,350	323,170	180
Restricted State Funding Ready for Kindergarten	-	-	-
Restricted State Funding Educational Support Prof Bonus	-	-	-
Restricted Programs Local: Pocomoke Middle Grant	-	-	-
Restricted Programs Local: Donnie Williams Grant	150,000	200,000	(50,000)
TOTAL RESTRICTED BUDGET	20,996,333	21,050,618	(54,285)

*Document created by County Administration

ITEM 10

BOARD OF EDUCATION OF WORCESTER COUNTY

		REVENUES							
REVENUE SOURCE	ACTUAL FY 23	ACTUAL FY 24	ACTUAL FY 25	APPROVED FY 26	RESTATED APPROVED FY 26	REQUESTED FY 27	RESTATED VARIANCE FY 26 TO FY 27		
UNRESTRICTED REVENUES									
COUNTY									
R1010,R1020	Appropriation - Current Expense	\$ 100,085,947	\$ 99,706,640	\$ 105,393,692	\$ 111,984,899	\$ 111,984,899	\$ 123,364,820	\$ 11,379,921	
	+ Non-Recurring Appropriation - Technology	\$ -	\$ -	\$ -	\$ 42,098	\$ 42,098	\$ -	\$ (42,098)	
STATE									
R2160	Foundation Program	\$ 7,989,804	\$ 8,276,124	\$ 8,374,379	\$ 8,864,571	\$ 8,864,571	\$ 9,115,099	\$ 250,528	
R2050	Special Education	\$ 2,166,970	\$ 2,391,661	\$ 2,746,036	\$ 2,972,538	\$ 2,972,538	\$ 3,522,880	\$ 550,342	
R2030	Transportation	\$ 3,697,479	\$ 4,000,397	\$ 4,062,401	\$ 4,210,393	\$ 4,210,393	\$ 4,270,297	\$ 59,904	
R2010	Compensatory Education	\$ 7,980,405	\$ 9,988,240	\$ 10,168,367	\$ 10,627,478	\$ 10,627,478	\$ 10,567,159	\$ (60,319)	
R2130	Limited English Proficiency	\$ 448,740	\$ 490,866	\$ 598,862	\$ 741,362	\$ 741,362	\$ 680,611	\$ (60,751)	
	Pre-Kindergarten **					\$ 1,318,996	\$ 2,002,473	\$ 683,477	
	College & Career Ready **					\$ 133,858	\$ 139,396	\$ 5,538	
	Transitional Supplemental **					\$ 35,080	\$ -	\$ (35,080)	
	National Board Certified **					\$ 65,327	\$ 79,302	\$ 13,975	
	Blueprint Coordinator **					\$ 22,500	\$ 22,500	\$ -	
TOTAL STATE FUNDING						\$ 28,992,103	\$ 30,399,717	\$ 1,407,614	
OTHER									
R1100	Tuition	\$ 151,473	\$ 172,629	\$ 206,543	\$ 130,000	\$ 130,000	\$ 150,000	\$ 20,000	
	Prior Year's Fund Balance	\$ 567,011	\$ 567,011	\$ 567,011	\$ 567,011	\$ 567,011	\$ 567,011	\$ -	
R1210, R1270	Interest	\$ 133,950	\$ 375,678	\$ 299,696	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	
R1280, R1290	Building Rental/Use	\$ 5,932	\$ 15,958	\$ 14,301	\$ -	\$ -	\$ 10,000	\$ 10,000	
R6030	Other - minor reimbursements, refunds, merch sales, etc.	\$ 13,954	\$ 2,111	\$ 3,717	\$ 80,000	\$ 80,000	\$ 50,000	\$ (30,000)	
	Verizon Cell Tower Leases	\$ 15,201	\$ 15,657	\$ 16,127	\$ 15,000	\$ 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	\$ 26,547	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	
	Insurance Payout/Reimbursement/Refund	\$ 21,253	\$ 500					\$ -	
	Delmarva Shredding/Scrap Metal	\$ 4,287	\$ 962	\$ 445				\$ -	
	iPad Buyback		\$ 24,000					\$ -	
	Enelx Reimbursement		\$ 13,918					\$ -	
	Waste Management Refund		\$ 4,157					\$ -	
	TASC Reimbursement		\$ 26,654	\$ 127				\$ -	
	WCEF Reimbursement		\$ 9,787	\$ 25,627			\$ 10,000	\$ 10,000	
	Restricted Programs Reimbursements	\$ 30,339	\$ 45,281	\$ 34,963	\$ 25,000	\$ 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	\$ 107,552	\$ 145,000	\$ 145,000	\$ 125,000	\$ (20,000)	
TOTAL UNRESTRICTED REVENUE		\$ 124,756,530	\$ 126,157,617	\$ 132,538,840	\$ 140,485,350	\$ 142,061,111	\$ 154,816,548	\$ 12,755,437	
OTHER REQUESTS - COUNTY									
RECURRING									
	^ Appropriation - Technology	\$ 200,000	\$ 200,000						
	^ Appropriation - Capital Outlay	\$ 100,000	\$ 100,000						
NON-RECURRING									
	Appropriation - School Construction	\$ 205,000	\$ 815,000	\$ 60,000	\$ 180,000	\$ 180,000	\$ 400,000	\$ 220,000	
OTHER									
	Appropriation - Retirement Expenses	\$ 689,670	\$ 758,679	\$ 818,722	\$ 929,955	\$ 929,955	\$ 990,000	\$ 60,045	
TOTAL OTHER REQUESTS - COUNTY		\$ 1,194,670	\$ 1,873,679	\$ 878,722	\$ 1,109,955	\$ 1,109,955	\$ 1,390,000	\$ 280,045	
Appropriation - County Shift of Teacher Pension					\$ 672,312	\$ 672,312	\$ 993,784	\$ 321,472	
TOTAL COUNTY APPROPRIATION		\$ 101,280,617	\$ 101,580,319	\$ 106,272,414	\$ 113,809,264	\$ 113,809,264	\$ 125,748,604	\$ 11,939,340	
TOTAL BUDGET - ALL FUNDS		\$ 125,951,200	\$ 128,031,296	\$ 133,417,562	\$ 142,267,617	\$ 143,843,378	\$ 157,200,332	\$ 13,356,954	

* 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.

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

+ NONRECURRING SOFTWARE IMPLEMENTATION COSTS

** RESTATED TO REPORT BLUEPRINT FUNDING IN UNRESTRICTED BUDGET (PREVIOUSLY REPORTED IN RESTRICTED)

ITEM 10

Board of Education of Worcester County
Requested FY 27 Total Budget Summary by Category and Object of Expenditure

	Salaries and Wages	Contracted Services	Supplies and Materials	Other Charges	Land, Buildings, and Equipment	Transfers	Total by Category		RESTATED FY 26 Approved	Variance FY26 to FY27
							FY 27 Requested	FY 26 Approved		
<u>201</u> ADMINISTRATION	\$ 2,067,636	\$ 211,250	\$ 53,600	\$ 102,413	\$ 1,100	\$ -	\$ 2,435,999	\$ 2,282,886	\$ 2,282,886	\$ 153,113
INSTRUCTIONAL SUPPORT SERVICES/MID-LEVEL										
<u>202</u> ADMINISTRATION	\$ 9,843,754	\$ 86,200	\$ 442,900	\$ 64,800	\$ 5,000	\$ -	\$ 10,442,654	\$ 9,831,427	\$ 9,852,328	\$ 590,326
<u>203</u> INSTRUCTIONAL SALARIES & WAGES	\$ 61,359,877	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61,359,877	\$ 55,710,590	\$ 57,001,180	\$ 4,358,697
<u>204</u> TEXTBOOKS and INSTRUCTIONAL SUPPLIES	\$ -	\$ -	\$ 3,422,421	\$ -	\$ -	\$ -	\$ 3,422,421	\$ 3,091,214	\$ 3,126,294	\$ 296,127
<u>205</u> OTHER INSTRUCTIONAL COSTS	\$ -	\$ 573,000	\$ -	\$ 827,246	\$ 116,500	\$ 85,000	\$ 1,601,746	\$ 1,145,941	\$ 1,279,799	\$ 321,947
<u>206</u> SPECIAL EDUCATION	\$ 15,027,920	\$ 539,700	\$ 163,300	\$ 88,400	\$ 43,239	\$ 128,000	\$ 15,990,559	\$ 14,289,373	\$ 14,289,373	\$ 1,701,186
<u>207</u> STUDENT PERSONNEL SERVICES	\$ 456,815	\$ 2,250	\$ 4,100	\$ 2,150	\$ -	\$ -	\$ 465,315	\$ 448,672	\$ 448,672	\$ 16,643
<u>208</u> HEALTH SERVICES	\$ 1,496,880	\$ 6,800	\$ 50,965	\$ 2,750	\$ 1,000	\$ -	\$ 1,558,395	\$ 1,497,152	\$ 1,497,152	\$ 61,243
<u>209</u> STUDENT TRANSPORTATION	\$ 639,354	\$ 7,627,405	\$ 79,759	\$ 150,023	\$ 35,000	\$ -	\$ 8,531,541	\$ 7,958,809	\$ 7,958,809	\$ 572,732
<u>210</u> OPERATION OF PLANT	\$ 4,803,643	\$ 860,800	\$ 1,030,600	\$ 3,763,988	\$ 67,300	\$ -	\$ 10,526,331	\$ 9,842,843	\$ 9,842,843	\$ 683,488
<u>211</u> MAINTENANCE OF PLANT	\$ 800,975	\$ 469,614	\$ 384,500	\$ 1,650	\$ 19,745	\$ -	\$ 1,676,484	\$ 1,463,836	\$ 1,463,836	\$ 212,648
<u>212</u> FIXED CHARGES	\$ -	\$ -	\$ -	\$ 36,563,946	\$ -	\$ -	\$ 36,563,946	\$ 32,693,411	\$ 32,788,743	\$ 3,775,204
<u>215</u> CAPITAL PLANNING	\$ 138,973	\$ 450	\$ 1,552	\$ 306	\$ 100,000	\$ -	\$ 241,281	\$ 229,196	\$ 229,196	\$ 12,085
Total By Object										
FY 27 Requested	\$ 96,635,827	\$ 10,377,469	\$ 5,633,697	\$ 41,567,672	\$ 388,884	\$ 213,000	\$ 154,816,548	\$ 140,485,350	\$ 142,061,110	\$ 12,755,438
FY 26 Approved	\$ 88,090,582	\$ 9,622,045	\$ 5,016,919	\$ 37,237,659	\$ 305,145	\$ 213,000	\$ 140,485,350			
RESTATED FY 26 Approved	\$ 89,402,073	\$ 9,622,045	\$ 5,051,999	\$ 37,466,849	\$ 305,145	\$ 213,000	\$ 142,061,111			
Variance FY26 to FY27	\$ 7,233,753	\$ 755,424	\$ 581,698	\$ 4,100,824	\$ 83,739	\$ -	\$ 12,755,437			

Other Requests

BIS	\$ 400,000
↓ Retirement Expenses	\$ 990,000
County Shift for Teacher Pension	\$ 993,784
TOTAL BUDGET FY27	\$ 157,200,332

**Board of Education of Worcester County
Overview of FY27 Budget Request**

FY26 Approved Operating Budget overall	\$ 142,267,617	
FY26 Restated Approved Operating Budget overall	\$ 143,843,378	
FY27 Proposed Operating Budget overall	\$ 157,200,332	% Change over FY26
Increase/(Decrease) in Operating Budget Request	\$ 13,356,954	9.29%

Requested FY27 Operating Increases by Area **% Change over
FY26**

Employee Salary & Bus Contractor Rate Increases

Salary Increases for Certificated Staff (including Fixed Charges) includes a step and \$4,000 scale adjustment	\$ 4,401,305	
Salary Increases for Support Staff (including Fixed Charges) includes a step and \$4,000 scale adjustment	\$ 2,178,705	
Increase in Substitute Pay (15%) increase starting to \$17.25/hr	\$ 175,000	
Rate Increases for Bus Contractors	<u>\$ 268,000</u>	
	\$ 7,023,010	4.88%

Health Insurance, OPEB & Retirement Increases

Health Insurance (16.6% est.)	\$ 2,702,755	
Increase for OPEB	\$ 298,133	
Shift of Teacher Pension to County	\$ 321,472	
Increase for Employee Retirement Expense	<u>\$ 60,045</u>	
	\$ 3,382,405	2.35%

Increases for Student Programs / Services and Safety

Pre-K3 positions (2 teachers, 2 EAs) (\$300,000 plus FICA)	\$ 322,950	
Dual Enrollment (including Blueprint funding)	\$ 305,538	
Additional Rise Program (1 teacher, 1 social worker, 3 EAs, Fixed Charges, Contracted Services, Supplies and Equip	\$ 602,239	
Bus Assistants on all Elementary Buses (\$264,695 plus FICA)	\$ 284,944	
Summer School (less Donnie Williams grant of \$150k)	<u>\$ 50,000</u>	
	\$ 1,565,671	1.09%

Realignment & Adjustments of Operating Expenses

Technology (MacBook Lease, iMacs)	\$ 254,890	
Realignment and Adjustment of Expenditures - Net changes		
Salaries & Wages: in-service pay, part-time	\$ 25,386	
Contracted Services: Operations & Maintenance	\$ 357,424	
Supplies & Materials: MOI, office supplies, medical supplies, meeting supplies, etc.	\$ 320,608	
Other Charges - Teacher recertifications, blanket insurance, fixed charges	\$ 145,061	
Land Building & Equipment: Vehicles, Athletic Equip	\$ 62,500	
Total Realignment and Adjustment - Net Changes	<u>\$ 910,979</u>	
	\$ 1,165,869	0.81%

One-Time Capital Requests

School Construction - BIS (increase over FY26)	\$ 220,000	0.15%
Total	<u>\$ 13,356,954</u>	9.29%

RESTRICTED PROGRAMS - LOCAL, STATE AND FEDERAL

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

TOTAL ANTICIPATED RESTRICTED FUNDING		\$20,996,333		
		BUDGET FY 26	ESTIMATED FY 27	ESTIMATED FTEs
FEDERAL FUNDS				
01W	Title I Educationally Disadvantaged	\$ 1,730,085	\$ 1,897,874	15
0CX, 0CZ	Title III Language Acquisition	\$ 20,553	\$ 230,253	
0PA,0PT,9PD,0P V,0PG,9PB,0PB, 0PR,05N	Special Education	\$ 2,100,000	\$ 2,193,008	18.5
0MJ	JR ROTC Program	\$ 131,500	\$ 134,159	1.5
0CR	Title IIA, Systems of Support for Excellent Teaching & Leading	\$ 226,745	\$ 232,289	1.25
0VR	Career & Technology Education	\$ 250,000	\$ 250,000	
701	Laura Bush School Library Grant	\$ -	\$ 99,191	
0AB,0AJ,0AI,0 AX	Adult Education	\$ 79,495	\$ 114,495	
4FA,4SH,4TC	Title IV Student Support and Academic Enrichment	\$ 168,312	\$ 147,829	0.5
07E	21st Century After School Elementary (STAR)	\$ 400,000	\$ 400,000 **	
07X, 07A	21st Century After School Secondary (STAR)	\$ 400,000	\$ 400,000 **	1
07N	21st Century After School Secondary (STAR-North End)	\$ 400,000	\$ 400,000 **	
SCG	Stronger Connections Grant	\$ 849,024	\$ 682,122 ***	
09H	McKinney Vento & Supplemental Grants (not yet renewed - expected to be same)	\$ 36,980	\$ 22,298	
0CW	Vocational Rehabilitation - Pre ETS (TBD for FY26)	\$ 71,672	\$ 71,672	
STATE FUNDS				
JCB, 0JP, 0JC	Judy Hoyer Early Childcare And Education	\$ 990,000	\$ 990,000	8
0AG,0AL	Adult Education	\$ 173,137	\$ 110,020	
PKE	PreK Expansion	\$ -	\$ 738,123	9
CPG, CPP	Blueprint for Maryland's Future			
	Pre-Kindergarten	\$ 1,318,996	\$ -	
	Concentration of Poverty	\$ 2,125,184	\$ 2,220,912	8.5
	College & Career Ready (CCR)	\$ 133,858	\$ -	
	Transitional Supplemental Instruction	\$ 35,080	\$ -	
	National Board Certified	\$ 65,327	\$ -	
	Blueprint Coordinator	\$ 22,500	\$ -	
	Teachers Retirement & Pension	\$ 8,799,000	\$ 9,188,738	
	Safety Grants			
8SU	SRO	\$ 98,246	\$ 98,453	
0SU	SSFG	\$ 25,000	\$ 25,000	
0SJ	SSGP	\$ 199,924	\$ 199,897	
	Hate Crimes	\$ -	\$ -	
	Total Safety Grants	\$ 323,170	\$ 323,350	
LOCAL FUNDS				
0DM	Donnie Williams Grant	\$ 200,000	\$ 150,000	
TOTAL RESTRICTED REVENUE		\$ 21,050,618	\$ 20,996,333	63.25
			\$ 11,807,595	

** 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.



Worcester County Government

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

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MEMORANDUM

TO: Worcester County Commissioners
FROM: Charlene Sharpe, Legislative Analyst
DATE: May 26, 2026
RE: Legislative Session Report

Jeannie Haddaway-Riccio and Ryan Snow of R & R Solutions, the county's lobbying firm, will provide a recap of the 2026 Legislative Session. They will review key legislation impacting the county as well as funding opportunities they've helped identify.

R&R SOLUTIONS



LEGISLATIVE IMPACT REPORT

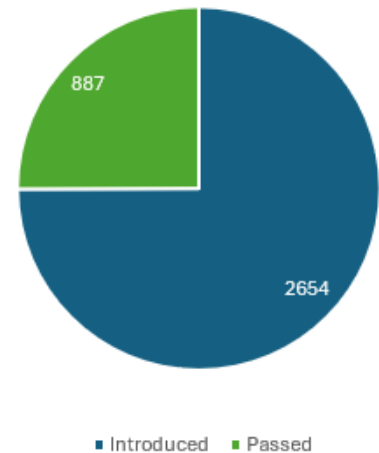
June 2026

EXECUTIVE SUMMARY

Total Bills: 2,654 bills introduced of which 887 passed through the legislative process.

Total for Worcester County: 264 monitored, 14 supported and 11 opposed.

A total of 2,654 bills were introduced in the 2026 General Assembly, of which 887 bills were passed by both chambers over the course of this session, compared to 878 passed in 2025. Two Legislative Priorities passed in partnership with Senator Carozza, Delegate Hartman, and Delegate Anderson were both signed by Governor Moore, Senate President Bill Ferguson, and House Speaker Joseline Peña-Melnyk on Tuesday, May 26, 2026.



- [HB914/ SB681](#) Worcester County - Board of License Commissioners – Membership
- [HB1101/ SB846](#) Worcester County - Alcoholic Beverages - Temporary To-Go Event Permit and Class C Per Diem Municipal To-Go Beer, Wine, and Liquor License
- [Legislative Bond Initiative](#) Worcester County - Recycling Facility- In addition, \$100,000 as a local bond bill for planning and design of expanding the County Recycling Center to accommodate two baling lines at the same time was included in the capital budget.

FUNDING PENDING & IN THE PIPELINE

Senator Chris Van Hollen

Interior and Environment Congressionally Directed Spending Request

Ocean Pines/River Run Wastewater Infrastructure Project

These funds will be used to replace a failing force main that has experienced numerous failures over the last five years and construct an interconnection between the River Run and Ocean Pines Sewer Systems to create redundancy in the event of an emergency.

Request: \$2,650,000

Status: Submitted to the U.S. Senate Appropriations Committee

Senator Angela Alsobrooks

Agriculture Congressionally Directed Spending Request

Pocomoke City Health Department and 50 Plus Center Service Building Replacement

This request seeks funding to replace the 75-year-old Pocomoke Health Department and 50 Plus Center with a new 13,500 SF facility.

Request: \$3,000,000

Status: Submitted to the U.S. Senate Appropriations Committee

Maryland Department of Environment

Maryland Water Infrastructure Financing Administration

Drinking Water Revolving Loan Program (DWRLF)

Herring Creek Water Main Interconnect

Request: \$2,944,150

Status: Included in the Draft Intended Use Plan (IUP)

Newark Lead Service Line Replacement & Cross Connection Control

Request: \$848,020

Status: Award notifications in June/July 2026

2026 GENERAL ASSEMBLY POST LEGISLATIVE REPORT

Department of Legislative Services 90 Day Report

The Department of Legislative Services produces “**The 90 Day Report**” each year following Session. It is divided into 12 parts, each dealing with a major policy area. Each part contains a discussion of the majority of bills that passed in that policy area, including background information and comparisons to current law.

- **Budget and State Aid** (includes operating budget, capital budget, and state aid to local governments)
- **Taxes** (includes property taxes, income taxes, and tax sales)
- **State Government** (includes state agencies, offices, officials/regulations, elections, procurement, and cybersecurity)
- **Local Government** (includes counties and municipalities, and bi-county agencies)
- **Crimes, Corrections, Public Safety** (includes criminal law, criminal procedure, juvenile law, and public safety)
- **Courts and Civil Proceedings** (includes judges and court administration, real property, and family law)
- **Transportation and Motor Vehicles** (includes state highways, public transportation, bridges, and motor vehicle issues)
- **Business and Economic Issues** (includes business occupations and regulation, horse racing/gaming, economic development, unemployment insurance, and state/local alcohol laws)
- **Financial Institutions, Commercial Law, and Corporations** (includes financial institutions, and commercial law generally and consumer protections)
- **Health and Human Services** (includes public health – generally, health occupations, health insurance, and social services)
- **Natural Resources, Environment, and Agriculture** (includes natural resources, hunting/fishing, environment/energy, and agriculture)
- **Education** (includes primary and secondary education, community colleges, and libraries)

Operating Budget and Budget Reconciliation and Financing Act

- **SB 282 – Operating Budget**
- **SB 284 – Budget Reconciliation and Financing Act**
- **Joint Chairmen’s Report Volume I 2026**

The General Assembly finalized the state’s Fiscal Year 2027 budget on April 6th, with both chambers passing the Budget Bill (SB 282) and the Budget Reconciliation and Financing Act (SB 284) following [conference committee](#).

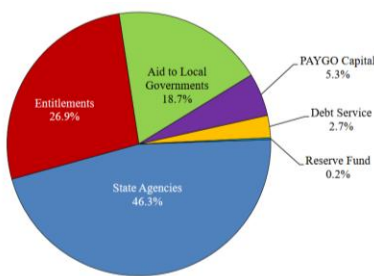
The \$71 billion FY27 budget exceeds benchmarks set by the Spending Affordability Committee, maintaining a \$250 million general fund balance and reducing the structural shortfall to \$552 million. The State also preserves \$2.4 billion in cash resources, including \$2.2 billion in the Rainy Day Fund. General fund spending decreases by \$91 million compared to FY 2026, while overall spending grows modestly by 1.2%.

The budget restores \$20 million for behavioral health services and \$27 million in disparity grants to local governments. Further, the budget includes investments to support services that support individuals with developmental disabilities, reduce childcare waitlists, expand access to pre-K education, support nursing homes, and economic development initiatives.

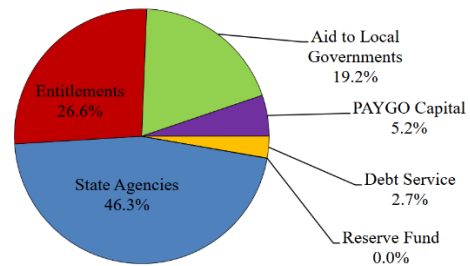
Additionally, the spending plan includes \$125 million in support of innovation and job creation initiatives. These investments will support emerging industries such as quantum computing and other large employers that are expanding in Maryland. The budget will fully fund the Blueprint for Maryland’s Future by including \$10.1 billion in State support for education and a \$335 million increase in direct aid to local schools.

With \$16.8 billion in Medicaid funding, the State will continue to provide coverage to approximately 1.5 million Marylanders, while also supporting efforts to ensure continued enrollment under new federal requirements set forth in the One Big Beautiful Bill Act. Lastly, the budget allocates \$100 million to reduce energy bills, alongside expanded assistance programs for households.

FY2027 Local Aid



FY2026 Local Aid



Capital Budget

- [SB 283 – Capital Budget](#)
- [Joint Chairmen’s Report Volume II 2026](#)

The Administration, House, and Senate budget committees worked collaboratively on Maryland’s Fiscal Year 2027 Capital Budget, approving a total program of approximately \$6 billion. This total reflects a combination of general obligation bond financing, pay-as-you-go (PAYGO) funding, federal support, and revenue-backed investments across core infrastructure priorities.

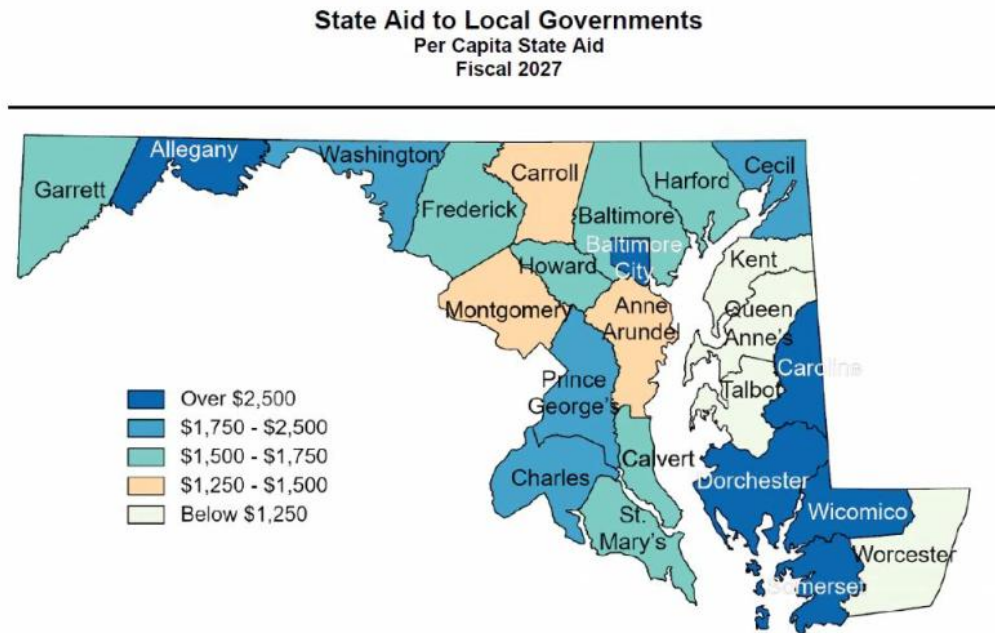
Of the total, approximately \$3.1 billion is allocated to the transportation program through the Consolidated Transportation Program (CTP). Excluding transportation, the current year capital program totals approximately \$2.8 billion, supporting a wide range of State facilities, public safety projects, and community investments. Collectively the current year’s total is approximately \$5.8 billion.

The non-transportation portion of the capital program includes \$1.8 billion in general obligation bonds authorized through the Maryland Consolidated Capital Bond Loan (MCCBL) of 2026. In addition, funding includes \$835 million in revenue funds, \$163.2 million in general funds, \$1.41 billion in special funds, and \$1.741 billion in federal funds, supporting a range of capital projects and priorities across Maryland.

The capital program also continues investments in school construction through the Built to Learn Fund, including \$69 million in PAYGO funding, alongside broader support for education, economic development, and public infrastructure. The approved budget maintains a focus on long-term affordability while advancing key projects across the State.

Worcester County Specific Budget Items

- Worcester County continues to rank low due to its high local tax base. It is also attributable to a high property tax base driven by real estate development in the Ocean City region. (Source: Maryland Department of Legislative Services)



- Police aid to Worcester County was reduced by \$41,301 from last year’s total. The Police Aid Funding Formula is based on the number of crimes committed in each jurisdiction. Worcester County’s rate will likely continue to trend down as more up-to-date data is provided. To date, CY2024 data is the most recent data. (Source: Maryland Department of Legislative Services)
- Local Health Grant funding for Worcester County is also trending down in Worcester County and in many rural areas of Maryland with Worcester experiencing an \$843,000 reduction in FY2027. This reduction is driven by new budget language adopted in the 2025 legislative session that limits the growth of funding and does not account for state employee salary increases. This impacts primarily the rural counties since most urban counties have county employees.

WORCESTER COUNTY BILLS OF INTEREST

LOCAL BILLS



HB914/ SB681 Worcester County - Board of License Commissioners – Membership

This bill increases from three to five the number of members on the Board of License Commissioners for Worcester County.

✓ ***Status: Passed and Signed Into Law***

HB1101/ SB846 Worcester County - Alcoholic Beverages - Temporary To-Go Event Permit and Class C Per Diem Municipal To-Go Beer, Wine, and Liquor License

This bill establishes a Class C per diem municipal to-go beer, wine, and liquor (BWL) license and a related temporary to-go event permit. The bill authorizes the Worcester County Board of License Commissioners to issue the license to Pocomoke City, the Town of Berlin, and the Town of Snow within a designated special event area.

✓ ***Status: Passed and Signed Into Law***

Legislative Bond Initiative Worcester County - Recycling Facility

Amended into the FY2027 Capital Budget, this Legislative Bond Initiative provides \$100,000 for planning and design of the County Recycling Center to expand the facility. The expansion will accommodate two baling lines.

✓ ***Status: Passed and Signed Into Law***

ECONOMIC DEVELOPMENT

SB 388 – Economic Development – Delivering Economic Competitiveness and Advancing Development Efforts (DECADE) Act

The Administration’s DECADE Act establishes a broad framework to support economic development and business growth in Maryland. The legislation expands the existing Build Our Future Grant Program by offering matching grants of up to \$2 million for infrastructure projects tied to emerging and high-growth industries. It also updates the Regional Institution Strategic Enterprise (RISE) Zone program, which connects businesses with nearby universities and federal research facilities to encourage job creation and regional investment.

In addition, the bill provides longer-term certainty for certain business tax credits related to research, development, and security contracting. Overall, the measure aims to streamline and coordinate existing economic development tools to attract and retain businesses in the state.

 ***Status: Passed with MACo Amendments and Signed Into Law***

ENERGY AND ENVIRONMENT

HB 1532 – Utility RELIEF Act

Following weeks of debate, the General Assembly passed HB 1532, its sweeping energy relief package. In the short term, officials estimate the bill will save the average household about \$150 annually on electric bills, largely through temporary reductions to the EmPOWER Maryland energy efficiency program.

The bill includes a one-year moratorium on the use of forecast test years in setting utility rates, while the Public Service Commission studies the practice. It also prohibits ratepayers from funding the salaries of utility company executives and includes efforts to reduce the effects of data centers. Further, it incorporates investments in solar energy and new oversight of transmission infrastructure.

 ***Status: Passed with MACo Amendments and Signed Into Law***

HB 925 – Sewage Sludge – Per- and Polyfluoroalkyl Substances – Regulation

This regulates the use of sewage sludge (biosolids) by restricting land application when certain PFAS (“forever chemicals”) exceed set levels, effectively limiting where and how contaminated sludge can be spread. Attempting to address concerns about contamination and public health, it also creates a phased compliance framework, allowing temporary practices like blending sludge under specific conditions and requiring monitoring and testing to track PFAS levels over time. This bill works to shift sludge use away from contaminated applications and toward regulated, monitored handling standards.

✓ ***Status: Passed with MACo Amendments and Signed Into Law***

TRANSPORTATION



HB 559 – Transportation - Highway User Revenues Capital Grants – Calculation

This bill would have increased the amount of funds from the Gasoline and Motor Vehicle Revenue Account (GMVRA) that the Maryland Department of Transportation (MDOT) must annually provide to local governments through capital transportation grants. Starting in fiscal year 2028, it would have made the permanent the distribution required for fiscal years 2026 and 2027.

Status: Did not pass but provided an excellent opportunity for testimony

FEDERAL ITEMS OF INTEREST

H.R. 1340 – More Homes on the Market Act (2025)

Sponsors: Rep. Mike Kelly (R-PA) and Rep. Jimmy Panetta (D-CA)

H.R. 3526 Uplifting First-Time Homebuyers Act (2025)

Sponsors: Rep. Van Duyne (R-TX) and Rep. Brownley (D-CA)

In summer 2025, we advocated for real estate legislation on Capitol Hill joining the Mid-Shore Board of Realtors, the Coastal Association of Realtors, Maryland Association of Realtors, and the National Association of Realtors for a full day of advocacy with Maryland’s Congressional Delegation. Our advocacy included meeting with Congressman Andy Harris to present four federal legislative priorities. He agreed to support all four of those bills. As a result of our meeting, he also agreed to sign on as a cosponsor of H.R. 3526, which helps first-time homebuyers purchase a home. Those same two principals also joined members of the Coastal Association of Realtors, Maryland Association of Realtors, and the National Association of Realtors to advocate for real estate related legislation on Capitol Hill. Our advocacy included presenting four federal legislative priorities to Congressman Andy Harris who agreed to support all four of those bills. As a result of our meeting, he also agreed to sign on as a cosponsor of H.R. 3526.



Funding for Dredge Currituck

In January 2026, Congressman Harris announced \$40 million in funding for a new shallow-draft dredging vessel to replace Dredge Currituck. The new vessel will assist with East Coast navigation channels and address sediment buildup that has limited vessel access in Maryland and other heavily used East Coast waterways. Dredge Currituck is one of only two shallow-draft dredges in the Corps’ fleet and has no private-sector equivalent.

Federal Farm Bill

The U.S. House of Representatives passed the Farm, Food, and National Security Act of 2026 (H.R. 7567) on April 30, 2026. This sweeping agricultural legislation is now pending in the Senate. The package reauthorizes U.S. Department of Agriculture (USDA) and nutrition programs through FY2031.



Worcester County Recreation & Parks

6030 Public Landing Road | Snow Hill MD 21863 | (410) 632-2144 | www.PlayMarylandsCoast.org

MEMORANDUM

TO: Weston S. Young, Chief Administrative Officer
Candace Savage, Deputy Chief Administrative Officer

FROM: Kelly Rados, Director of Recreation & Parks

DATE: May 22, 2026

SUBJECT: Northern Worcester Athletic Complex – Multipurpose Field Turf concerns

This year we have had multiple issues with the Bermudagrass coming out of dormancy. Multipurpose Fields 1, 2, 3, and 5 at Northern Worcester Athletic Complex (NWAC) have taken the most damage and are experiencing bare playing surfaces due to spring dead spot and winter kill on these Bermuda surfaces. The increased usage in the fall on these fields, February blizzard conditions, spring play on dormant grass, and late frost conditions have all contributed to the current field conditions.

Our solution to the current field conditions at NWAC is to sprig all four fields in the needed areas. Collins Wharf Sod is already scheduled to complete the Field 2 renovation on June 23 from the vandalism that occurred last fall, so additional sprigs could be added to the order to be addressed at the same time.

The estimated cost for this is \$25,694.24.

- Total Sprig price: \$21,500 (4 acres)
- 1 Application of Oxadiazon = \$563.04
- 46-0-0 application = \$2,352
- Tribute Total = \$1,279.20

We have a savings in the Recreation Budget account 100.1601.400.6100.270 – Administrative Expense Tournament Fees of \$23,000 that could be used towards these costs. The additional expenses could be covered within the Parks budget.

The sprigs will take 8 to 10 weeks to grow in, which will mean 4 out of the 5 multipurpose fields would be unavailable and completely closed until September. Current Recreation programs including soccer clinics, Coastal LAX clinic, Brazilian soccer camp could all be played on Field 4. Drop-in Soccer will move to John Walter Smith Park. Pop Warner would be able to utilize Field 4 to begin practices and other locations will be visited.

cc: Jacob Stephens, Deputy Director of Recreation & Parks
Darcy Billetdeaux, Parks Superintendent



Worcester County Recreation & Parks

6030 Public Landing Road | Snow Hill MD 21863 | (410) 632-2144 | www.PlayMarylandsCoast.org

MEMORANDUM

TO: Weston S. Young, Chief Administrative Officer
Candace Savage, Deputy Chief Administrative Officer

FROM: Kelly Rados, Director of Recreation & Parks

DATE: May 21, 2026

SUBJECT: FY2027 Program Open Space (POS) Allocation Recommendation

The Maryland POS Director, Hilary D. Bell, has notified our department that Worcester County has been awarded \$703,754 for FY2027.

Upon your approval to accept the Program Open Space allocation for FY27, our Department will prepare/complete the Annual Program for FY2027. This plan will come before the Commissioners for approval at the next Commissioners' meeting so that it can be submitted to the state by the deadline; June 30, 2026.

The FY27 proposed projects include the following:

- Herring Creek Nature Park – Bathroom Replacement - \$100,000
 - o Replacement of bathroom at Herring Creek. The current bathroom is a compostable toilet that is past its useful life. The unit is failing structurally and requires replacement. The project will include demolition of the existing unit, purchase of a new bathroom, and installation of the bathroom.
- Newtown Park – Multi-Purpose Field Renovation - \$60,000
 - o Improvements to the 300' by 360' multi-purpose field at Newtown Park. The renovations needed include site preparation, new irrigation, sprigging Bermuda grass and soil amendments. The existing lights on the field will remain. The project will allow for a better and safer surface for a wide variety of recreation activities; soccer, field hockey, lacrosse, flag football, ultimate frisbee, etc.
- Isle of Wight Nature Park – Pavillion addition - \$175,000
 - o Building and installation of a new Pavilion at Isle of Wight Nature Park. The project will include site preparation, building materials, installation, concrete, and site amenities. The proposed pavilion will allow for a wide variety of recreation uses and additional revenue sources.
- Northern Worcester Athletic Complex – Concessions, Bathroom, Pavilion Upgrade - \$150,000
 - o Renovate the bathrooms, install hood system in concessions, replace roof on pavilion and concessions.
 - o This project was proposed for FY26 and approved by Commissioners, however it doesn't reach its 20-year requirement until June 2026.
 - o Project will fall under the NWAC Masterplan and Development project application that is currently open.

Program Open Space Update

Our Department currently has \$1,664,932.85 in available POS funding. This includes the FY27 allocation and our unencumbered balance. Our Department will be encumbering \$800,000 of available Program Open Space funding towards the master planning and development of NWAC/Lions Club Property. There are several projects scheduled to be closed and completed in which remaining funds will be diverted back to our balance.

cc: Jacob Stephens, Deputy Director of Recreation & Parks



Wes Moore, Governor
Aruna Miller, Lt. Governor
Josh Kurtz, Secretary
David Goshorn, Deputy Secretary

May 1, 2026

Kelly Rados, Director
Department of Recreation and Parks
6030 Public Landing Road
Snow Hill, MD 21863

RE: FY 2027 Program Open Space Local Share Apportionments

Dear Ms. Rados:

The Maryland Department of Natural Resources would like to share with you the Fiscal Year (FY) 2027 Program Open Space (POS) Local funding amounts.

A total of **\$50,108,361** was appropriated in POS Local funds for use by Maryland’s counties and Baltimore City for FY 2027. Pursuant to Natural Resources Article §5-905(a)(1), we are notifying you that Worcester County received a total of **\$703,754** that will be applied to the county's available funds as of July 1, 2026.

The chart below shows the county’s unencumbered balance as of the May 6, 2026, Board of Public Works meeting and the FY 2027 apportionment, which will become available July 1, 2026. Since Worcester County has met its local land acquisition goal in the current, approved Land Preservation, Parks, and Recreation Plan (LPPRP), up to 100 percent of the FY 2027 apportionment may be used for acquisition or park development projects per Chapter 443 of the 2025 General Assembly. This applies to a local governing body’s apportionment not yet encumbered as of July 1, 2025 and future annual apportionment.

	Total Balance	Amount of Balance Eligible for Park Development
Unencumbered Balance as of May 6, 2026*	\$961,178.85	\$961,178.85
FY 2027 Apportionment Available July 1, 2026	\$703,754.00	\$703,754.00
Total	\$1,664,932.85	\$1,664,932.85

* State law provides up to seven (7) years to encumber appropriations, after which, the appropriations may be cancelled. The unencumbered balance shown here may include funds that may be subject to cancellation at the end of the fiscal year if they are over the seven-year timeframe.

Please note that all requests for reimbursement for POS Local projects should be submitted to the Department no later than five (5) years after the Board of Public Works approval date of that project. This will help us to assist your management of vital program funding. Program staff will continue to contact local jurisdictions regarding project status and request your continued cooperation in completing and closing out projects in a timely manner.

Thank you for your continued support of POS. If you have any questions, please contact me at 410-260-8450.

Sincerely,

Hilary D. Bell
Director, Land Acquisition and Planning

cc: Michael McQuarrie, POS Local Administrator



Worcester County Government

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

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

MEMORANDUM

To: Worcester County Commissioners
 From: Ed Welch, Procurement Officer
 Date: May 13, 2026
 Ref: Local Vendor Preference – Executive Summary

Administration is requesting that the Commissioners review and discuss the Pros and Cons of implementing a **Local Vendor Preference Policy** for use with future Invitations to Bid and Requests for Proposal.

1. Purpose

This memo outlines the strategic implications of adopting a **Local Vendor Preference Policy** for Worcester County public procurement. It focuses on major purchases of over \$25,000 evaluating the balance between economic growth and fiscal stewardship.

2. Pros (Economic & Operational Advantages)

- A. Economic Multiplier: Retaining capital within Worcester County supports local businesses through increased spending within the community.
- B. Operational Resilience: Local proximity of vendors helps ensure faster response times for the delivery of supplies and services.
- C. Work Force Development: Consistent local contracting incentivizes regional firms to invest in workforce hiring, training, and certifications.

3. Cons (Fiscal & Market Risks)

- A. Less Competitive Pricing: Local preference could act as a subsidy for potential inefficiencies of vendors, resulting in increased spending (loss of economies of scale).
- B. Reciprocal Border Risks: Maryland reciprocity laws may trigger retaliatory exclusions of Worcester businesses from neighboring jurisdictions like Accomack, County, Virginia or Sussex County, Delaware.
- C. Competitive Deterrence: Perceived bias may discourage high-capacity regional firms from bidding, leading to a long-term increase in prices.
- D. State/Federal grants mandate open competition, so local preference use on those projects may disqualify the county from these funds.
- E. Relatively low \$25,000 competitive bid threshold means even minor capital improvements are subject to increased policy complexities.

4. Current Policy

- A. The current applicable policy is (Resolution 18-19) Resolution Revising and Re-adopting Financial Management Rules and Procedures for County Departments. It only addresses a local preference regarding “non-bid items’ which are defined as those under \$25,000.

II. General Purchasing Procedures. These procedures generally govern all purchasing. Additional specific procedures may apply to certain categories of purchases which are identified in Section III.

- A. Items Requiring Competitive Bidding: With the exception of vehicles, any items, or group of items, purchased under the same contract from the same vendor, estimated to be in excess of \$25,000 shall be purchased in accordance with bidding procedures referenced in Section IV hereof. Unless waived by the County Commissioners, competitive bidding is required for purchase of all vehicles regardless of the estimated price.
- B. Items Not Requiring Bidding: Where formal bidding is not required it shall be the responsibility of the Department Head to solicit comparative prices to perform the work or supply the products in accordance with the specifications from known suppliers of such products in accordance with the following guidelines: for items estimated to cost between \$10,000 and \$24,999, at least three proposals shall be solicited; for items estimated to cost between \$2,000 and \$9,999, at least two proposals shall be solicited; and for items estimated to cost below \$2,000, comparative proposals are preferred but not required, provided that in all cases, the Department Head shall make purchases with consideration to best possible price and value.
- C. Priority to Worcester County Vendors: Department Heads shall make an affirmative effort to give priority to Worcester County Vendors when purchasing non-bid items. Lowest available price criteria may be waived in favor of business location.

- B. County bid documents currently have the following language:

ACCEPTANCE OR REJECTION OF BIDS

1. Unless otherwise specified, the Contract will be awarded to the most responsible and responsive Vendor complying with the provisions of the Bid Documents, provided the bid does not exceed the funds available, and it is in the best interest of the County to accept it. The County reserves the right to reject the Bid Documents of any Vendor who has previously failed to perform properly in any way or complete on time contracts of a similar nature; or a Bid Document from a Vendor who, investigation shows, is not in a position to perform the Contract; or Bid Documents from any person, firm, or corporation which is in arrears or in default to the County for any debt or contract.

2. Completed Bid Documents from Vendors debarred from doing business with the State of Maryland or the Federal Government will not be accepted.
3. In determining a Vendor's responsibility, the County may consider the following qualifications, in addition to price:
 - a. Ability, capacity, and skill to provide the commodities or services required within the specified time, including future maintenance and service, and including current financial statement or other evidence of pecuniary resources and necessary facilities.
 - b. Character, integrity, reputation, experience and efficiency.
 - c. Quality of past performance on previous or existing contracts, including a list of current and past contracts and other evidence of performance ability.
 - d. Previous and existing compliance with laws and ordinances relating to contracts with the County and to the Vendor's employment practices.
 - e. Evidence of adequate insurance to comply with Contract terms and conditions.
 - f. Statement of current workload and capacity to perform/provide the Goods and/or Services.
 - g. Explanation of methods to be used in fulfilling the Contract.
 - h. The Vendor, if requested, will be prepared to supply evidence of its qualifications, listed above, and its capacity to provide/perform the Goods and/or Services; such evidence to be supplied within a specified time and to the satisfaction of the County.
4. In determining a Vendor's responsiveness, the County will consider whether the Bid Document conforms in all material respects to the Bid Documents. The County reserves the right to waive any irregularities that may be in its best interest to do so.
5. The County will have the right to reject any and all Bid Documents, where applicable to accept in whole or in part, to add or delete quantities, to waive any informalities or irregularities in the Bid Document received, to reject a Bid Document not accompanied by required Bid security or other data required by the Bid Documents, and to accept or reject any Bid Document which deviates from specifications when in the best interest of the County. Irrespective of any of the foregoing, the County will have the right to award the Contract in its own best interests.

5. Example of Local Preference Policy

Definition:

"Local Vendor" is defined as a business entity that meets at least one of the following criteria:

- Principal Office: Maintains a primary physical headquarters or registered office within Worcester, Wicomico, or Somerset County.

- Regional Operations: Maintains a physical branch office, warehouse, or manufacturing facility within the Local Area that has been operational for at least six (6) months prior to the bid submission. This regional operation must employ a workforce where at least 75% of the employees assigned to the County contract are residents of the Local Area.

Preference Mechanism:

- Competitive Sealed Bids (IFB):
A 5% price preference could be applied to bids from Worcester County vendors.
A lower 3% price preference could be applied to bids from Wicomico or Somerset County vendors. Local Vendors may be awarded the contract if they are within the listed percentages of the lowest responsive and responsible non-local vendor.
- Request for Proposals (RFP): Local Vendors could receive additional evaluation points equal to those percentages of the total points available.
- Preference Ceiling: A not to exceed” dollar amount could be defined to cap the preference amount for large projects.

Mandatory Local Sub-Contracting Requirement:

Any vendor receiving the 5% local preference must commit to the following:

- Local Utilization: At least 75% of the total dollar value of all sub-contracts associated with the project must be awarded to sub-contractors or suppliers located within the Local Area.
- Documentation: Bidders would submit a Local Sub-Contractor Plan with their bid.

Verification and Exceptions:

- Good Standing: All primary and sub-contractors must be in "Good Standing" with the Maryland State Department of Assessments and Taxation (SDAT).
- Availability Waiver: If a vendor can demonstrate that a specific trade or material is not available within the Local Area, they may request a partial waiver of the 75% requirement in writing prior to contract award.
- Federal & State Funding: These requirements do not apply to any purchases using Federal or State funds, loans, or grants.

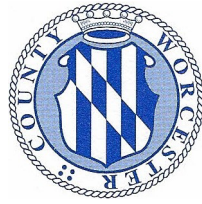
6. Other Regional Jurisdictions / Agencies

The following is a list of other purchasing departments within the area showing their local vendor preference policies.

<u>Agency</u>	<u>Defined Pref.</u>	<u>Formal SOP</u>
City of Salisbury	Yes *	No
Salisbury University	No	No
Somerset County	No	No
Town of Ocean City	No	No
Wicomico County	No	No
Wicomico Schools	No	No
Wor-Wic	No	No
Worcester County	Yes	No

**There is a resolution pending in Salisbury to repeal all local vendor preferences from their procurement policies & procedures.*

TEL: 410-632-5623
 FAX: 410-632-1753
 WEB: co.worcester.md.us



Worcester County
 DEPARTMENT OF PUBLIC WORKS
 6113 TIMMONS ROAD
 SNOW HILL, MD 21863

DALLAS BAKER JR., P.E.
 DIRECTOR

JANA POTVIN
 DEPUTY DIRECTOR

MEMORANDUM

TO: Weston Young P.E., Chief Administrative Officer
 Candace Savage, CGFM, Deputy Chief Administrative Officer
FROM: Dallas Baker Jr., P.E., Director *Dallas Baker Jr*
DATE: May 26, 2026
SUBJECT: Water Bill Adjustment Policy

Public Works is requesting Commissioner approval to formally adopt the updated Water Leak Adjustment Policy, developed in collaboration with the members of the Water and Sewer Committee. The updated policy supersedes the 2010 Water Leak Adjustment Policy and establishes a uniform, transparent framework for adjusting water and sewer utility bills in cases involving leaks, billing errors, unexplained high-water use, and other qualifying events.

Policy Overview

The updated policy introduces three categories of adjustment available to domestic and commercial customers: Relief Adjustments, Outdoor Leak Adjustments, and Unexplained High-Water Use Adjustments. Relief Adjustments reduce water consumption charges for customers experiencing valid high-water use due to leaks, theft, vandalism, or other documented unintended water loss. Outdoor Leak Adjustments reduce sewer charges when a non-sewer contributing leak is identified and repaired. Unexplained High-Water Use Adjustments address situations in which the cause of elevated consumption cannot be determined. Each adjustment type is subject to eligibility requirements, documentation standards, and frequency limitations designed to ensure consistency and protect the financial integrity of the utility enterprise fund.

Key Updates from the 2010 Policy

The revised policy reflects advances in metering technology and current utility practices. Notable updates include formalized eligibility criteria with defined documentation requirements, a structured appeals process through a Grievance Committee, clear frequency limitations on adjustments (36-month eligibility for Relief Adjustments, 60-month for Unexplained High-Water Use Adjustments), and provisions addressing meter testing, billing errors, and late fee waivers. The policy also clarifies what customers are responsible for paying while their adjustment request is being reviewed.

Recommendation

Public Works recommends the Commissioners approve the attached Water Leak Adjustment Policy. The policy provides consistent treatment for all utility customers while protecting the financial integrity of the County's water and sewer enterprise fund. Please let me know if you have any questions.

A Team of Teams making a Difference

Attachments:

2010 Water Leak Adjustment Policy
2026 Water Leak Adjustment Policy Update
2026 Water Leak Adjustment Policy Flow Chart

cc: Robert Mitchell
Roscoe Leslie
Ondrea Starzhevskiy
Quinn Dittrich
Jana Potvin
Lee Beauchamp

RESOLUTION NO. 26-__

RESOLUTION ADOPTING POLICIES AND PROCEDURES FOR ADJUSTMENTS TO WATER BILLS

RECITALS

WHEREAS, in accordance with the provisions of Section PW 5-310 of the Public Works Article of the Code of Public Local Laws of Worcester County, Maryland ("the Code"), the County Commissioners of Worcester County, Maryland ("the Commissioners") annually adopt Sanitary Service Area budgets, assessments and charges for each sanitary service area in Worcester County, Maryland ("the County"); and

WHEREAS, Subsection PW 5-3 I0(c) of the Code provides that user charges shall be assessed based upon the best available determination of the volume of water used or wastewater discharged; and

WHEREAS, the Commissioners recognize the need to protect the financial integrity of the utility enterprise fund while providing reasonable relief to customers experiencing unusual or unintended water loss;

WHEREAS, water conservation rates have been established in all sanitary service areas which provide a tiered rate structure with the lowest rate for a basic level of water usage and progressively higher tiered rate for water usage in excess of the basic level of use; and

WHEREAS, the County previously adopted a Water Leak Adjustment Policy in 2010 to provide relief to customers experiencing unusual or unintended water loss, and it has become necessary to review and update that policy to reflect current utility practices, advances in metering technology, and evolving standards for equitable and consistent billing adjustments; and

WHEREAS, the Commissioners find it necessary and proper to establish a uniform, fair, and transparent policy governing the adjustment of water and sewer utility charges in cases of billing error, leaks, extraordinary circumstances, and other qualifying events;

NOW, THEREFORE, BE IT RESOLVED by the County Commissioners of Worcester County, Maryland that the following policy is hereby adopted to address billing issues that arise during the financial management of the service areas,

AND, BE IT FURTHER RESOLVED that this Resolution shall take effect upon its passage. PASSED AND ADOPTED this _____ day of _____, 2026.

ATTEST:

Worcester County Commissioners

Weston S. Young
Chief Administrative Officer

Theodore J. Elder
President

Madison J. Bunting, Jr.
Vice President

Caryn G. Abbott
Commissioner

Anthony W. Bertino, Jr.
Commissioner

Eric J. Fiori
Commissioner

Joseph M. Mitrecic
Commissioner

Diane Purnell
Commissioner

Policy Name	Water Leak Adjustment Policy
Adopted	[Date of Adoption]
Effective	[Effective Date]
Administered by	Department of Public Works, Water and Wastewater Division
Supersedes	2010
Review Cycle	Every three (3) years, or as directed by the Board of County Commissioners

I. PURPOSE/OBJECTIVE

The purpose of this policy is to establish a fair, consistent, and transparent framework for adjusting water and sewer utility bills when a customer experiences unusually high consumption due to a leak on the customer’s side of the meter. The policy aims to:

1. Provide Relief to Customers: Reduce financial burden caused by unforeseen water loss due to leaks, pipe breaks, or other mechanical failures.
2. Promote Timely Repairs: Encourage customers to promptly identify and repair leaks, helping conserve water and protect the utility infrastructure.
3. Ensure Consistency: Apply adjustments uniformly across all customers to maintain fairness in billing practices.
4. Protect Utility Revenue: Balance customer relief with the financial sustainability of the water and sewer system.
5. Enhance Customer Service: Offer a transparent and easily understandable process for requesting adjustments, including clear eligibility, documentation, and limitation criteria.

II. DEFINITIONS

1. **Billing Error:** An incorrect charge applied to a customer’s account due to meter misreading, data entry mistake, or other administrative or technical error.
2. **Customer:** Any person, property owner, tenant, or entity that receives water and/or sewer service from the utility and is responsible for payment of the associated charges.
3. **Department:** Worcester County Department of Public Works
4. **Non-Sewer Contributing Leak:** A water loss from a customer’s plumbing, fixtures, or pipes that escapes externally (e.g., landscaping, outdoor irrigation, yard flooding, or runoff) and does not enter the sewer system.
5. **Meter:** A device that measures and records the volume of water consumed on a property for billing purposes, with readings collected by County personnel at regular intervals (e.g., quarterly).
6. **Relief Adjustment:** Reduction of the water consumption charges available to domestic and commercial customers.
7. **Sewer Contributing Leak:** A water loss from a customer’s plumbing, fixtures, or pipes that flows into the sewer system.
8. **Usage:** The total volume of water measured by the customer’s meter during a specific

billing period, including all water supplied for domestic, commercial, or other authorized purposes, and recorded in gallons.

9. **Outdoor Leak Adjustment:** Reduction in sewer charges available to domestic and commercial customers for non-sewer contributing leaks that have not entered the sewer system.
10. **Unexplained High-Water Usage Adjustment:** Reduction of the water consumption charges available to domestic and commercial customers where the cause for the high-water usage cannot be determined.

III. GENERAL INFORMATION

1. Billing

- a. Bills are sent quarterly and are due 30 days after they are invoiced. The due date will be indicated on the bill.

2. Fees

- a. Accounts that are delinquent over 30 days from the date of billing shall be assessed a \$5.00 penalty, plus 3% interest per quarter.
- b. Late fees and interest will be waived for billing errors.
- c. A one-time waiver of late fees and interest will be granted upon request for customers with no history of late payments.

3. Billing Errors

- a. In the event of a confirmed billing error attributable to the Department, the County shall correct the error and issue a revised bill.
- b. Adjustments for billing errors may be applied retroactively for up to six (6) months from the date the error is discovered.
- c. Where a meter is determined to be inaccurate, consumption shall be estimated using the customer's average metered consumption for the preceding twelve (12) months of reliable readings.

4. Financial Responsibility of Customer

- a. While a leak adjustment is under consideration, the customer shall pay consumption-related water and sewer charges equal to the average metered consumption for the preceding twelve (12) months of reliable readings for the account in addition to all other fees and charges on the bill under consideration.
- b. The remaining consumption-related water and sewer charges will be suspended until a determination is made on the pending leak adjustment request. If an adjustment is made, the customer shall be required to pay the remaining account balance within 30 days.

IV. LEAK ADJUSTMENTS

1. Eligibility

- a. Relief Adjustments and Outdoor Leak Adjustments are offered to domestic and commercial customers upon their request when there is valid high-water use such as leaks, theft, vandalism, or other documented unintended water use. To qualify:
 - i. The customer must submit a completed application form within thirty (30) days of the billing date.

- ii. The leak must have been repaired within thirty (30) days of discovery or notification by the Department.
- iii. The usage in question is equal to or exceeds three (3) times the customer's usage for the preceding twelve (12) months of reliable readings. Water use by the customer has returned to pre-leak levels.
- iv. The customer must provide documentation demonstrating repair, which may include a paid invoice from a licensed plumber, contractor affidavit, or photographic evidence.
- v. No adjustments will be made available for construction water accounts.
- b. Unexplained High-Water Use Adjustments are offered to domestic and commercial customers upon their request when there is unexplained high-water use. To qualify:
 - i. The customer must submit a completed application form within thirty (30) days of the billing date.
 - ii. The usage in question is equal to or exceeds three (3) times the customer's usage for the preceding twelve (12) months of reliable readings. Water use by the customer has returned to pre-leak levels.
 - iii. The customer may request that the meter be pulled and tested by the County for accuracy at the customer's cost. If the meter is found to be accurate, the bill will be eligible for an Unexplained High-Water Use Adjustment. If the meter is found to be inaccurate, the testing fee will be waived, and the high-water use will be treated as a billing error.

2. Limitations

- a. Customers will be eligible for a Relief Adjustment, or for a combination of a Relief Adjustment and an Outdoor Leak Adjustment, once within a 36-month period. This 36-month eligibility period will reset upon a change in property ownership, but will not reset with a change in tenants.
- b. Customers will be eligible for an Unexplained High-Water Use Adjustment once within a 60-month period. This period will reset with a change in property ownership, but not with a change in tenants.
- c. Adjustments will not apply to irrigation systems unless the customer demonstrates that the leak was sudden, accidental, and not due to lack of maintenance.
- d. No adjustment shall be granted for negligence, willful damage, or failure to repair known plumbing deficiencies.
- e. Any adjustment granted under this policy may be voided and reversed by the County if the County determines that the customer obtained the adjustment through the submission of false or fraudulent information. In such cases, the full original charges shall be reinstated, and the customer shall be liable for any outstanding balance.

3. Relief Adjustment

- a. A Relief Adjustment is calculated by charging a domestic customer for high-water use at the current adopted rate using the customer's average metered consumption for the preceding twelve (12) months of reliable readings. The sewer charges will not be adjusted.
- b. The Relief Adjustment applies to domestic and commercial customers and may

apply to no more than two sequential quarterly bills.

4. **Outdoor Leak Adjustment**

- a. When a non-sewer contributing leak is found, an Outdoor Leak Adjustment will be applied. This adjustment is calculated by setting the sewer usage to the same water usage as the customer Relief Adjustment. Proof that the leak has been repaired must be provided before an adjustment will be granted.
- b. The Outdoor Leak Adjustment is for domestic and commercial customers and may apply to no more than two sequential quarterly bills.

5. **Unexplained High-Water Usage Adjustment**

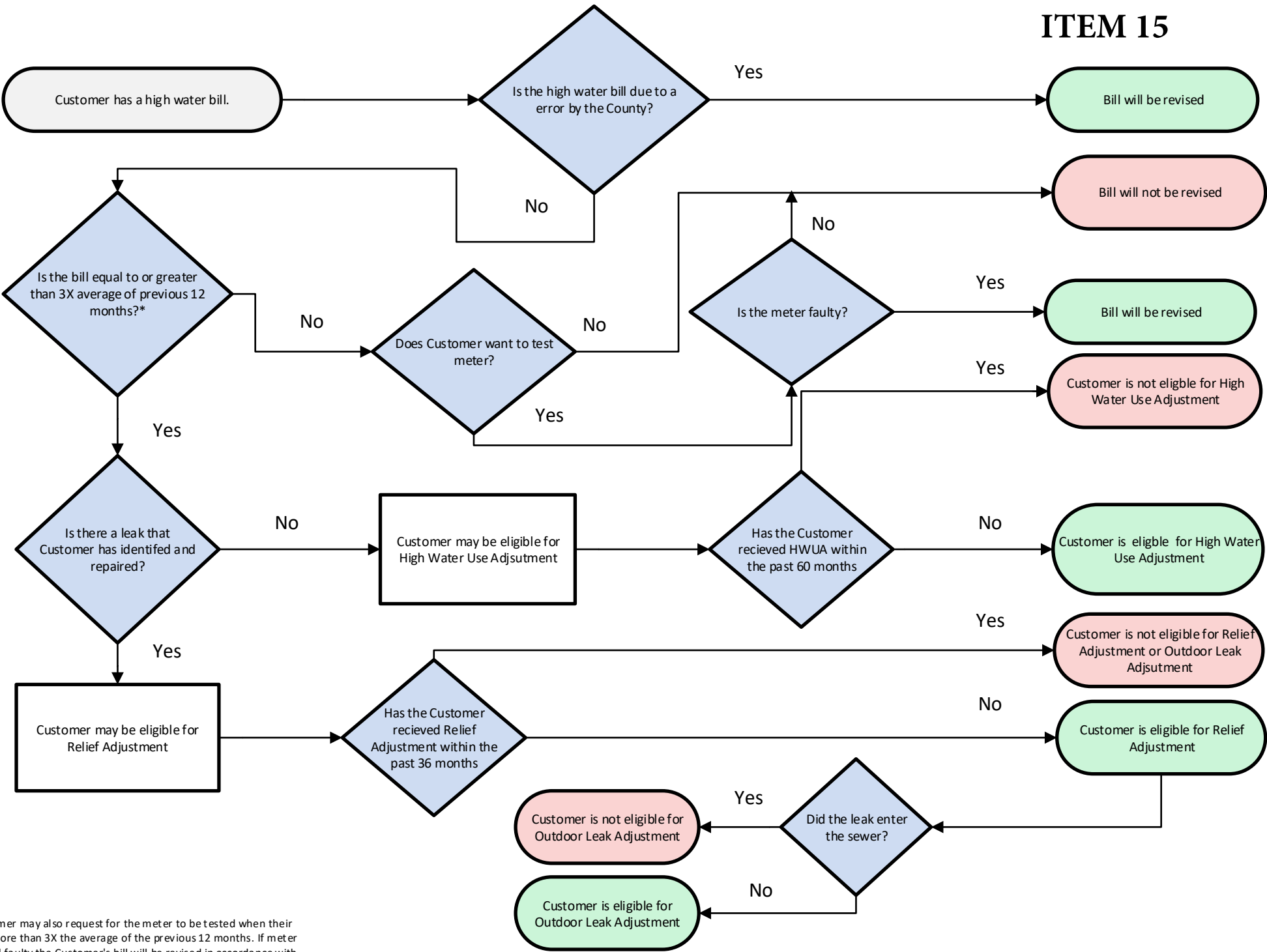
- a. When there is unexplained high-water usage, the adjustment will be calculated using the customer's average metered consumption for the preceding twelve (12) months of reliable readings. The sewer charges will not be adjusted.
- b. The Unexplained High-Water Leak Adjustment is for domestic and commercial customers and may apply to no more than two sequential quarterly bills.

V. APPEALS

If the property owner is still disputing the bill, they may request in writing to have it reviewed by the Grievance Committee, consisting of the Director of Public Works, Deputy Director of Public Works, Enterprise Fund Controller and County Finance Officer, or their designated representative.

The written appeal must be submitted within 14 days of receipt of the denial notification or the final adjusted bill, whichever is applicable. Appeals not received within 14 days will be considered waived.

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*Customer may also request for the meter to be tested when their bill is more than 3X the average of the previous 12 months. If meter is found faulty the Customer's bill will be revised in accordance with the Policy. If the meter is working as intended, the Customer may be eligible for other Adjustments.

RESOLUTION NO. 10 - 18**RESOLUTION ADOPTING POLICIES AND PROCEDURES
FOR ADJUSTMENTS TO WATER BILLS**

WHEREAS, in accordance with the provisions of Section PW 5-310 of the Public Works Article of the Code of Public Local Laws of Worcester County, Maryland ("the Code"), the County Commissioners of Worcester County, Maryland ("the Commissioners") annually adopt Sanitary Service Area budgets, assessments and charges for each sanitary service area in Worcester County, Maryland ("the County"); and

WHEREAS, Subsection PW 5-310(c) of the Code provides that user charges shall be assessed based upon the best available determination of the volume of water used or wastewater discharged; and

WHEREAS, water conservation rates have been established in all sanitary service areas which provide a tiered rate structure with the lowest rates for a basic level of water usage and progressively higher tiered rates for water usage in excess of the basic level of use; and

WHEREAS, the Commissioners have determined that it is in the best interests of the County and the customers in each service area to establish a formal policy to address billing issues that arise during the financial management of the service areas.

NOW, THEREFORE, BE IT RESOLVED by the County Commissioners of Worcester County, Maryland that the following policy is hereby adopted to address billing issues that arise during the financial management of the service areas:

1. **General Information – Billing/Collections Schedule**

- A. Bills are sent quarterly and are due 30 days after they are invoiced. The due date will be indicated on the bill. After the due date has passed, a penalty of \$5 is applied to the bill and the outstanding balance is charged interest at a rate of 3% per quarter. At this time, a penalty notice is sent to the customer notifying them that they now have an additional 10 business days to pay the bill or an additional \$50 administrative fee will be added to the account and service termination procedures will begin.

2. **Billing Errors**

- A. If an error is made in the meter reading or calculation of the bill, an adjustment will be made to correct the bill to the appropriate amount.

3. Leaks

- A. To qualify for a bill adjustment under this policy, leak repairs must be made within 14 days of notification by the County unless the water service is turned off.
- B. The property owner must provide proof of the leak and repair from a licensed plumber.
- C. In the case of water leaks where the leaking water did not flow into the sewer system and the water leak was not the result of lawn irrigation activities, the adjustment will involve reducing the sewer portion of the bill as follows:
 - i) An adjustment will be made to reduce the sewer portion of the bill to the owner's average quarterly use as calculated using the past four (4) valid non leak-impacted quarterly meter readings.
 - ii) In cases where the leak has caused water usage of over 100,000 gallons of usage and where conservation rates are in effect, a further reduction in the bill will be made by charging for all water usage in the top two rate tiers at the rate of the lower tier.
- D. In the case of water leaks where the leaking water flowed into the sewer system, the water bill will be adjusted by eliminating the use of the highest conservation rate tier as follows:
 - i) In cases where the leaking water has flowed into the sewer system and the leak has caused water usage of over 45,000 gallons and where conservation rates are in effect, a reduction in the bill will be made by charging all water and sewer use in the top two rate tiers at the rate of the lower of those two tiers.
 - ii) "Self" repairs for leaks will be considered for adjustment based on evidence of consumption returning to normal and by written request of the property owner with details of the circumstances and the date of repair.

4. Administrative fees

- A. Administrative fees are not waived unless the account was incorrectly charged and/or terminated.

5. **Penalty/interest**

A. If the property owner has never been late on their account before, a one-time waiver of the penalty and interest will be granted.

6. **Unexplainable high readings**


A. The property owner may request that the meter be pulled and tested by the County for accuracy at the property owner's cost. If the meter is found to be accurate, the bill will not be adjusted. If the meter is found to be inaccurate, the testing fee will be waived and the bill will be adjusted based on the average quarterly use as calculated using the past four (4) quarterly meter readings.

B. If the property owner is still disputing the bill, they may ask in writing to have it reviewed by the Grievance Committee consisting of the Director of Public Works, Deputy Director of Public Works, Enterprise Fund Controller and County Finance Officer, or their designated representative.

AND, BE IT FURTHER RESOLVED that this Resolution shall take effect upon its passage.

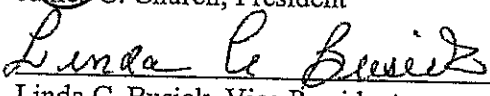
PASSED AND ADOPTED this 18th day of May, 2010.

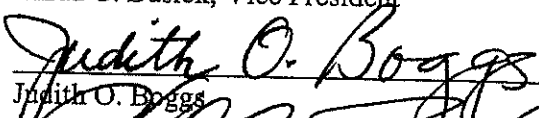
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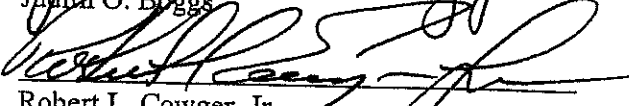

Gerald T. Mason
Chief Administrative Officer

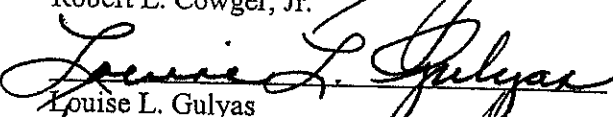
WORCESTER COUNTY COMMISSIONERS

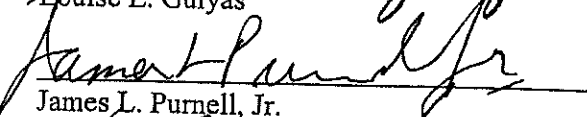

James C. Church, President


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Judith O. Boggs


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Virgil L. Shockley



OFFICE OF THE TREASURER

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ITEM 16

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

Ondrea Starzhevskiy
Finance Officer

Vacant
Deputy Finance Officer

MEMORANDUM

TO: Worcester County Commissioners
FROM: Quinn M. Dittrich, CPA, Enterprise Fund Controller
DATE: May 26, 2026
SUBJECT: Financial Impact of Potential Customer Refunds – Update

The purpose of this memorandum is to provide the County Commissioners with updated information from the May 19, 2026, Commissioner meeting and to request direction on what actions to take. This information is regarding the potential issuance of refunds to customers affected by the adopted Fiscal Year 2026 Usage Fee structure, specifically related to customers with multiple Equivalent Dwelling Units (EDUs).

Any refunds and/or credits issued would reduce revenues without benefiting the financial position of the affected water and wastewater service areas. The estimated refunds/credits are possible and would be a direct reduction from available fund balance within each affected service area. Additionally, each affected service area is projected to operate at a deficit in the proposed Fiscal Year 2027 Budget or is heavily supported already by the General Fund.

Estimated refunds were calculated by reapplying the adopted tiered usage rates as though each customer's number of EDUs had been incorporated into their tier thresholds, which is proposed in the Fiscal Year 2027 Budget, and comparing those recalculated charges to the amounts actually billed. These amounts remain estimated, as Fiscal Year 2026 billing activity is not yet complete and projections for the fourth quarter were based on Fiscal Year 2025 consumption trends. Based on current estimates, total potential refunds across all affected service areas are projected at approximately \$446,000. Previous estimates were \$462,000. The service areas, number of customers with multiple EDUs that were affected, and the expected refunds are listed below:

Service Area	Number of Customers	Estimated Refund
Mystic Harbour	54	\$218,283
Newark	3	\$5,013
Ocean Pines	53	\$190,463
Riddle Farm	4	\$29,933
River Run	25	\$2,723
Total	139	\$446,415

Staff's intent in providing this information is to ensure that the Commissioners fully understand the operational and financial implications associated with any potential refund scenario. Staff will proceed with action as directed by the Commissioners. Based on the Commissioners' direction, staff would either proceed with applying the credits to impacted customers during the fourth quarter billing cycle, take no further action regarding the issuance of such credits, or implement an alternative approach as directed by the Commissioners.



Worcester County Department of Environmental Programs

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

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

Memorandum

To: Weston S. Young, P.E., Chief Administrative Officer
Candace Savage, CGFM, Deputy Chief Administrative Officer

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

Subject: **Commercial EDU Flow Rates**
Transition to 250 gpd/EDU Consistent Value

Date: 5/22/26

The FY 2027 Enterprise Funds Operating Budget submitted by the Enterprise Fund Controller was developed using the assumption that commercial Equivalent Dwelling Units (EDUs) would be established at 250 gallons per day (gpd). Proposed rate structure changes would also modify usage tier calculations by considering the number of EDUs assigned to a customer before quarterly usage totals are evaluated for tier determinations. While the residential EDU figure was previously addressed, the commercial EDU figure is now proposed for similar adjustment.

At their March 18, 2025, meeting, the County Commissioners approved Public Works' request to establish residential EDUs at 250 gpd across all County-owned water and sewer districts. Worcester County currently operates eleven (11) water and/or sewer service districts, with previous residential EDU values ranging from 110 to 300 gpd. Establishing a consistent residential EDU value improves planning consistency, supports master planning efforts, and provides a uniform method for tracking residential capacity across all districts.

For commercial properties, it is proposed to adjust allocated EDUs to 250 gpd where existing allocations were originally based on 275 to 300 gpd. Several districts, including Ocean Pines, Newark, and portions of Mystic Harbour, already utilize 250 gpd allocations. To maintain a flow-neutral process, existing commercial allocations above 250 gpd would be converted to equivalent EDU totals that preserve the property's originally allocated flow. Consistent with the County's prior sanitary commission conversion process, calculations would be rounded to the nearest whole EDU. Commercial allocations will continue to be reviewed and updated through property fit out and permitting processes for both regulatory and billing purposes. A district-wide review of affected commercial accounts has been completed and the necessary revisions coordinated with the Treasurer's Office.

The previously approved residential EDU changes and the proposed commercial adjustments are supported by the EDU Flow Rate Analysis prepared by George, Miles & Buhr (GMB), review by the internal Water & Sewer Work Group, historical flow data, and prior in-house evaluations. Public Works Article Section PW 5-204 authorizes the Commissioners to establish fee assessments, while Section PW 5-310 governs the annual approval of service area budgets, assessments, and charges. Although Maryland law does not mandate a 250 gpd EDU standard, the value has substantial historical precedent and is widely utilized throughout the state.

Attached examples from Ocean Pines (Examples #1 to #3), Mystic Harbour & West Ocean City (Example #4), and Riddle Farm (Example #5) demonstrate that while some base fees may increase, overall customer bills are generally reduced once usage adjustments are applied. As previously noted, all affected commercial accounts were

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analyzed during development of the proposed operating budgets. Allocated flows and financial stability remain critical to ensuring treatment facilities operate within permitted capacity while generating sufficient revenue for operations, maintenance, and future infrastructure replacement.

While the proposed commercial EDU value will be incorporated into future planning documents and master plans, acknowledgement of the change should also be included within the annual budget resolution. Proposed resolution language can specifically address the revised allocation methodology and associated fee assessments.

We respectfully request the County Commissioners approve this final realignment of commercial EDU flow assessments to 250 gpd. Please let me know if you have any questions.

Attachments

cc: Roscoe Leslie/County Attorney
Ondrea Starzhevskiy/Finance
Quinn Dittrich/Finance
Dallas Baker/DPW

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1

FY26				FY27				Difference
24 300 GPD EDUs				29 250 GPD EDUs				
Base Fee	\$209 per EDU	5,016.00		Base Fee	\$219.45 per EDU	6,364.05		1,348.05
Usage Fee	22,500	112.50	\$5 / 1,000 up to 22,500	Usage Fee	652,500	3,262.50	\$5 / 1,000 up to 652,500	
			\$15 / 1,000 over 22,500			-	\$15 / 1,000 over 652,500	
	625,500	9,382.50			652,500	3,262.50		(6,232.50)
	648,000	9,495.00						
Debt Service	\$36 per EDU	864.00		Debt Service	\$18 per EDU	522.00		(342.00)
Total		15,375.00		Total		10,148.55		(5,226.45)

2

FY26				FY27				Difference
29 300 GPD EDUs				35 250 GPD EDUs				
Base Fee	\$209 per EDU	6,061.00		Base Fee	\$219.45 per EDU	7,680.75		1,619.75
Usage Fee	22,500	112.50	\$5 / 1,000 up to 22,500	Usage Fee	787,500	3,937.50	\$5 / 1,000 up to 787,500	
			\$15 / 1,000 over 22,500			-	\$15 / 1,000 over 787,500	
	760,500	11,407.50			787,500	3,937.50		(7,582.50)
	783,000	11,520.00						
Debt Service	\$36 per EDU	1,044.00		Debt Service	\$18 per EDU	630.00		(414.00)
Total		18,625.00		Total		12,248.25		(6,376.75)

3

FY26				FY27				Difference
8 300 GPD EDUs				10 250 GPD EDUs				
Base Fee	\$209 per EDU	1,672.00		Base Fee	\$219.45 per EDU	2,194.50		522.50
Usage Fee	22,500	112.50	\$5 / 1,000 up to 22,500	Usage Fee	225,000	1,125.00	\$5 / 1,000 up to 225,000	
			\$15 / 1,000 over 22,500			-	\$15 / 1,000 over 225,000	
	193,500	2,902.50			225,000	1,125.00		(1,890.00)
	216,000	3,015.00						
Debt Service	\$36 per EDU	288.00		Debt Service	\$18 per EDU	180.00		(108.00)
Total		4,975.00		Total		3,499.50		(1,475.50)

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FY26				FY27				Difference
21 300 GPD MYH EDUs 43 280 GPD WOC EDUs				25 250 GPD MYH EDUs 48 250 GPD WOC EDUs				
MYH Base Fee	\$300 per EDU	6,300.00		MYH Base Fee	\$315 per EDU	7,875.00	1,575.00	
WOC Base Fee	\$139.38 per EDU	5,993.34		WOC Base Fee	\$139.38 per EDU	6,690.24	696.90	
Usage Fee		22,500	112.50	Usage Fee		562,500	2,812.50	
		544,500	8,167.50			-	-	
		567,000	8,280.00			562,500	2,812.50	
MYH Debt Service	\$66 per EDU	1,386.00		MYH Debt Service	\$66 per EDU	1,650.00	264.00	
Total				Total				
21,959.34				19,027.74				(2,931.60)

5

FY26				FY27				Difference
6 300 GPD EDUs				7 250 GPD EDUs				
Base Fee	\$350 per EDU	2,100.00		Base Fee	\$367.50 per EDU	2,572.50	472.50	
Usage Fee		22,500	112.50	Usage Fee		157,500	787.50	
		139,500	2,092.50			-	-	
		162,000	2,205.00			157,500	787.50	
Debt Service	\$9 per EDU	54.00		Debt Service	\$18 per EDU	63.00	9.00	
Total				Total				
4,359.00				3,423.00				(936.00)



OFFICE OF THE TREASURER

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MEMORANDUM

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

ITEM 18

Ondrea Starzhevskiy
Finance Officer

Vacant
Deputy Finance Officer

TO: Worcester County Commissioners
FROM: Quinn M. Dittrich, CPA, Enterprise Fund Controller
DATE: May 26, 2026
SUBJECT: Draft Enterprise Fund Budget Adoption Resolution
Water & Wastewater Enterprise Funds – FY27

The adjustments at the May 19th Budget Work Session for FY2027 are summarized in the table below. Revenues and expenditures total \$28,060,370 with requested General Fund support totaling \$818,701 to cover budgeted deficits as well as an Operational Grant for Briddletown in the amount of \$31,500.

	2027 Proposed Budget as of 6/2/26	Adjustment	2027 Proposed Budget as of 5/19/26
Revenues	28,060,370	2,644	28,057,726
Expenditures	25,660,370	2,644	25,657,726
Expenditures - Capital	2,400,000	-	2,400,000
Balanced budget	-	-	-

Also attached for your review and approval is a draft copy of the resolution adopting the Water & Wastewater Enterprise Fund Budgets and Fees for July 1, 2026 through June 30, 2027, FY2027 Water & Wastewater Budget Summary, Service Area Budget Summary, Service Area Budget Detail.

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

Attachments:

- Draft FY 2027 Water & Wastewater Budget Resolution
- Miscellaneous Fees
- FY 2027 Water & Wastewater Budget Summary
- FY 2027 Water & Wastewater Service Areas' Budget Summary
- FY 2027 Water & Wastewater Service Areas' Budget Detail

RESOLUTION NO.

**RESOLUTION ADOPTING SANITARY SERVICE AREA
BUDGETS, ASSESSMENTS AND CHARGES AND ESTABLISHING
CLASSIFICATIONS FOR JULY 1, 2026 THROUGH JUNE 30, 2027**

WHEREAS, pursuant to Section 5-310 of the Public Works Article of the Code of Public Local Laws of Worcester County, Maryland, the County Commissioners of Worcester County do hereby adopt the following Sanitary Service Area budgets, assessments and charges and make the following classifications for the purpose of such budgets and assessments for the year July 1, 2026 through June 30, 2027.

I. IT IS HEREBY RESOLVED by the County Commissioners of Worcester County, Maryland that the following budgets, charges and assessments are adopted and the following classifications made:

A. ASSATEAGUE POINTE

1. The budget attached hereto and appropriately labeled is hereby adopted; and
2. Quarterly Flat user rates are established at \$190.30 per park trailer, which includes water and sewer service.
3. Quarterly Flat user rates are established at \$324.38 per equivalent dwelling unit (hereinafter referred to as EDU) for sewer service only.
4. Quarterly Commercial flat rate charge \$142.73 per EDU for sewer service only.
5. Unimproved Lots - Quarterly Accessibility charge \$204.00 per EDU (Not yet connected).

B. BRIDDLTOWN

1. The budget attached hereto and appropriately labeled is hereby adopted; and
2. Quarterly Flat Domestic user rates are hereby established at \$94.50 per EDU which includes water service only.
3. Quarterly Minimum Commercial user rates are hereby established at \$54.50 per EDU which includes water service only
 - a. Additional commercial water charges based on usage as follows:
 - (1) \$11.00 per 1,000 gallons
4. Flat Swimming pool charge - \$100.00 quarterly.
5. Flat Irrigation system charge - \$100.00 quarterly.
6. Unimproved Lots - Quarterly Accessibility charge \$46.33 per EDU (Not yet connected).

C. EDGEWATER ACRES

1. The budget attached hereto and appropriately labeled is hereby adopted; and
2. Quarterly user rates are hereby set as follows:
 - a. Domestic minimum water & sewer \$241.50
 - b. Additional water charges based on usage as follows per EDU:
 - (1) \$8.00 per 1,000 gallons up to 22,500 gallons, and
 - (2) \$15.00 per 1,000 gallons over 22,500
 - c. Flat Domestic water only (not metered) \$228.75
 - d. Flat Domestic sewer only (not metered) \$192.75
3. Unimproved Lots - Quarterly Accessibility charge \$124.95 per EDU (Not yet connected).

D. THE LANDINGS

1. The budget attached hereto and appropriately labeled is hereby adopted; and
2. Quarterly Domestic and Commercial user rates are hereby established as follows:
 - a. Minimum water & sewer \$378.00 per EDU
 - b. Additional water and sewer charges based on usage as follows per EDU:
 - (1) \$5.00 per 1,000 gallons up to 22,500 gallons, and
 - (2) \$15.00 per 1,000 gallons over 22,500 gallons
3. Unimproved Lots - Quarterly Accessibility charge \$321.30 per EDU (Not yet connected).
4. Lewis Road domestic water-only minimum set at \$94.50 per quarter.
5. Lewis Road sewer assessment for debt service is hereby established at \$105 per EDU quarterly.

E. LIGHTHOUSE SOUND

1. The budget attached hereto and appropriately labeled is hereby adopted; and
2. Quarterly Flat Domestic and Commercial user rates are hereby established as follows:
 - a. Improved Lots - Quarterly sewer service only charge \$285.98 per EDU.
 - b. Unimproved Lots - Quarterly accessibility charge \$171.36 per EDU (Not yet connected).

F. MYSTIC HARBOUR

1. The budget attached hereto and appropriately labeled is hereby adopted; and
2. Quarterly Domestic and Commercial user rates are hereby established as follows:
 - a. Minimum water & sewer \$315.00 per EDU
 - b. Additional water and sewer charges based on usage as follows per EDU:
 - (1) \$5.00 per 1,000 gallons up to 22,500 gallons, and
 - (2) \$15.00 per 1,000 gallons over 22,500 gallons
 - c. Flat rate domestic sewer only service \$320.63
3. Sunset Village – The Sunset Village Home Owner’s Association shall pay \$78.75 flat rate per EDU quarterly for water service.
4. Mystic Harbour sewer assessment for debt service is hereby established at \$66.00 per EDU quarterly.
5. Unimproved Lots - Quarterly accessibility charge \$267.75 per EDU (Not yet connected).

G. NEWARK

1. The budget attached hereto and appropriately labeled is hereby adopted; and
2. Quarterly Domestic and Commercial user rates are hereby established as follows:
 - a. Minimum water & sewer \$294.00 per EDU
 - b. Additional water and sewer charges based on usage as follows per EDU:
 - (1) \$5.00 per 1,000 gallons up to 22,500 gallons, and
 - (2) \$15.00 per 1,000 gallons over 22,500 gallons
3. Quarterly Flat Domestic sewer only \$304.88 per EDU
4. Newark water assessments are hereby established at \$27.00 per water EDU quarterly.
5. Newark sewer assessments are hereby established at \$55.00 per sewer EDU quarterly.
6. Unimproved Lots - Quarterly accessibility charge \$249.90 per EDU (Not yet connected).

H. OCEAN PINES

1. The budget attached hereto and appropriately labeled is hereby adopted; and
2. Quarterly Domestic and Commercial user rates are hereby set as follows:
 - a. Minimum water and sewer \$219.45 per EDU
 - b. Additional domestic water and sewer charge based on usage as follows per EDU:
 - (1) \$5.00 per 1,000 gallons up to 22,500 gallons, and
 - (2) \$15.00 per 1,000 gallons over 22,500 gallons
3. Quarterly Flat rate domestic sewer only service \$248.96 per EDU
4. Standard assessments for debt service are hereby established at \$18.00 per EDU quarterly.
5. New Ocean Pines customers who have already paid the required equity contribution do not pay the standard assessment for debt service (as referenced in item 4 above), but instead shall pay supplemental assessments for additional debt service hereby established at \$16.00 per EDU per quarter.
6. White Horse Park lots shall pay a quarterly water and sewer flat rate of \$168.00 per lot.
7. Unimproved Lots - Quarterly accessibility charge \$186.53 per EDU (Not yet connected).

I. RIDDLE FARM

1. The budget attached hereto and appropriately labeled is hereby adopted; and
2. Quarterly Domestic and Commercial user rates are hereby established as follows:
 - a. Minimum water & sewer \$367.50 per EDU
 - b. Additional domestic water and sewer charges based on usage as follows per EDU:
 - (1) \$5.00 per 1,000 gallons up to 22,500 gallons, and
 - (2) \$15 per 1,000 gallons over 22,500 gallons
4. Unimproved Lots - Quarterly Accessibility charge \$312.38 per EDU (Not yet connected).
5. Riddle Farm assessment for debt service is hereby established at \$9.00 per EDU quarterly.

J. RIVER RUN

1. The budget attached hereto and appropriately labeled is hereby adopted; and
2. River Run shall pay to Ocean Pines Service Area for water as provided by contract at the following rates:
 - a. Minimum quarterly water \$76.81 per EDU
 - b. Additional water charges based on usage as follows per EDU:
 - (1) \$1.25 per 1,000 gallons up to 22,500 gallons, and
 - (2) \$3.75 per 1,000 gallons over 22,500 gallons
3. User rates are hereby set as follows:
 - a. Flat sewer at \$262.88 per quarter per EDU.
4. Unimproved Lots - Quarterly Accessibility charge \$217.01 per EDU (Not yet connected).

K. WEST OCEAN CITY

1. The budget attached hereto and appropriately labeled is hereby adopted; and
2. Quarterly Domestic and Commercial user rates for sewer are hereby established as follows:
 - a. Flat sewer \$139.38 per EDU
3. Unimproved Lots - Quarterly Accessibility charge \$46.75 per EDU (Not yet connected).

L. LEACHATE

1. Leachate will be charged at \$0.02 per gallon

M. COST OF SERVICE ALLOCATION

1. The cost of services shall be allocated 25% water and 75% sewer

ITEM 18

II. BE IT FURTHER RESOLVED by the County Commissioners of Worcester County, Maryland that special service fees based upon actual cost are hereby adopted for special services required on all properties in all service areas (see Attachment A).

III. BE IT FURTHER RESOLVED by the County Commissioners of Worcester County, Maryland that late fees and interest are hereby established as follows:

A. For those bills issued on a quarterly basis the following late fees and interest shall be levied:

1. Accounts that are delinquent over 30 days from the date of billing shall be assessed a \$5.00 penalty plus 3% interest per quarter.

IV. BE IT FURTHER RESOLVED by the County Commissioners of Worcester County, Maryland that the Water and Wastewater Services departmental budget stamped as approved the 2nd day of June, 2026 and on file with the Worcester County Treasurers' Office are incorporated herein and made a part hereof.

V. BE IT FURTHER RESOLVED that classifications are adopted as follows:

- A. Properties are classified as subdivisions and business or industrial based upon existing land use or committed zoning. Residential properties are classified as subdivisions and all others are classified as business or industrial. Determinations as to equivalent dwelling unit assignments are made in accordance with Section 5-310 of the Public Works Article of the Code of Public Local Laws of Worcester County, Maryland.
- B. Commercial and residential EDU allocations are to be allocated at 250 gallons per day (gpd). Existing commercial properties that were previously allocated above 250 gpd will be re-allocated their capacity in EDUs by rounding to the nearest whole EDU number.

VI. BE IT FURTHER RESOLVED that this Resolution shall not prohibit the charging of contract charges as authorized by Section 5-310(g) of the Public Works Article of the Code of Public Local Laws of Worcester County, Maryland.

VII. BE IT FURTHER RESOLVED by the County Commissioners of Worcester County, Maryland that the Sanitary Service Area budgets, assessments and charges and the classifications established herein are adopted this 2nd day of June, 2026.

WATER & WASTEWATER HOOK UP AND RELATED FEES FY 2027

	FY27	FY26
WATER SERVICE INSTALLATION WITHOUT FIRE SERVICE		
1" - Existing Homes Only	3,500	3,500
WATER SERVICE INSTALLATION WITH FIRE SERVICE		
1.0"	4,500	4,500
1.5"	7,100	7,100
2.0"	8,850	8,850
SEWER SERVICE INSTALLATION		
Sewer lateral	3,300	3,300
Ocean Pines - Tank/Lateral Install and Tank Fee	6,500	6,500
Sewer Service Connection (customer purchases grinder pump)	3,500	3,500
Snug Harbor Sub-Area Section 1- (Local share)	3,355	3,355
Snug Harbor Sub-Area Section 2- (Construction Costs & Grinder Pump)	15,000	15,000
Edgewater Acres Sewer- Sussex County Fee	10,700 A	7,700
FUTURE CAPITAL IMPROVEMENT CHARGE PER EDU		
Edgewater Water/Sewer	750	750
Landings Water/Sewer	750	750
Lighthouse Sound Sewer	750	750
Mystic Harbour Water	500	500
Mystic Harbour Sewer	1,000	1,000
Newark Water/Sewer	750	750
Ocean Pines Water/Sewer	750	750
Riddle Farm Water/Sewer	750	750
River Run Water	950	950
West Ocean City Sewer	750	750
EQUITY CONTRIBUTIONS & CONSTRUCTION COSTS PER EDU		
Landings Service Area		
Water	4,666	4,666
Sewer	13,625	13,625
Lighthouse Sound Service Area		
Sewer	6,100	6,100
Mystic Harbour Service Area		
Water	3,000	3,000
Sewer	9,812	9,548
Newark Service Area		
Water/Sewer	8,484	8,156
Ocean Pines Service Area		
Water	3,000	3,000
Sewer	12,337	12,193
Pines Plaza Water & Sewer Construction	5,300	5,300
Gum Point Road Sewer Construction	2,763	2,763
Gum Point Road Sewer Connection (customer purchases grinder pump)	3,500	3,500
Riddle Farm Service Area		
Water (Including Route 50 Corridor Water)	6,323	6,323
Route 50 Corridor Water Construction	2,853	2,853
Sewer	9,148	9,112
Route 50 Corridor Sewer	4,926 B	4,926
Snug Harbour Sub-Area Section 3		
Sewer (includes equity contrib, con costs, hookup & misc fees)	28,813	21,813

A- Fee set by Sussex County. Good through 6/30/26- subject to change after that date.

B - The additional money the County collects for the sewer is distributed per the Contract.

**WORCESTER COUNTY
WATER & WASTEWATER ENTERPRISE FUND
REQUESTED FEE SCHEDULE
FISCAL YEAR 2027**

TERMINATION SERVICE FEE	\$ 50.00
REQUEST WATER SHUT-OFF	\$ 25.00
REQUEST WATER TURN-ON	\$ 25.00
CALL IN DURING NON-WORKING HOURS, IF HOMEOWNERS PROBLEM	\$ 100.00
TEST WATER METER (IF METER PROVES TO BE ACCURATE)	\$ 62.50
RETURNED CHECK	\$ 25.00
REQUEST SPECIAL METER READING (I.E. ATTORNEY, REALTOR ETC.)	\$ 25.00
BULK WATER SALE	
ANNUAL PERMIT CHARGE	\$ 50.00
Metered usage shall be billed at \$5.00 per thousand gallons with a \$5.00 connection charge	

Worcester County				
Annual Budget by Fund Category Report				
Water & Wastewater Service Areas				
	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
W&WW - Water & Wastewater				
Revenue				
LOSS DSP ASTS - Gain/Loss on Disposal of Assets	\$0.00	\$100,000.00	(\$100,000.00)	-100%
CHG SVC - Charges for Services	\$20,183,945.00	\$18,752,099.00	\$1,431,846.00	8%
INT/PEN - Interest & Penalties	\$284,500.00	\$235,500.00	\$49,000.00	21%
MISC - Miscellaneous	\$78,070.00	\$76,539.00	\$1,531.00	2%
OP GRT - Operating Grant	\$31,500.00	\$631,500.00	(\$600,000.00)	-95%
OTH REV - Other Revenue	\$6,016,421.00	\$2,212,363.00	\$3,804,058.00	172%
TRNS IN - Transfers In	\$238,111.00	\$1,287,811.00	(\$1,049,700.00)	-82%
DEBT SRV REV - Debt Service Revenue	\$1,227,823.00	\$875.00	\$1,226,948.00	138,014%
Revenue Totals	\$28,060,370.00	\$23,296,687.00	\$4,763,683.00	20%
Expenditures				
PERS SVCS - Personnel Services	\$7,798,513.00	\$7,417,897.00	\$380,616.00	5%
SUPP & MAT - Supplies & Materials	\$2,695,104.00	\$2,384,876.00	\$310,228.00	13%
MAINT & SVCS - Maintenance & Services	\$8,500,626.00	\$8,560,480.00	(\$59,854.00)	-1%
OTHR CHGS - Other Charges	\$3,279,912.00	\$330,250.00	\$2,949,662.00	893%
INTFND CHGS - Interfund Charges	\$2,970,238.00	\$0.00	\$2,970,238.00	
CAP EQ - Capital Equipment	\$2,815,977.00	\$4,493,184.00	(\$1,677,207.00)	-37%
Expenditure Totals	\$28,060,370.00	\$23,186,687.00	\$4,873,683.00	21%
Water & Wastewater Totals	\$0.00	\$110,000.00	(\$110,000.00)	-100%

Worcester County				
Annual Budget by Fund Category Report				
Shared Facilities				
	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
W&WW - Water & Wastewater				
Revenue				
INT/PEN - Interest & Penalties	\$0.00	\$10,000.00	(\$10,000.00)	-100%
OTH REV - Other Revenue	\$40,000.00	\$1,263.00	\$38,737.00	3,067%
Revenue Totals	\$40,000.00	\$11,263.00	\$28,737.00	255%
Expenditures				
SUPP & MAT - Supplies & Materials	\$0.00	\$199.00	(\$199.00)	-99%
MAINT & SVCS - Maintenance & Services	\$40,000.00	\$1,064.00	\$38,936.00	3,653%
Expenditure Totals	\$40,000.00	\$1,263.00	\$38,737.00	3,067%
Net Grand Totals:	\$0.00	\$10,000.00	(\$10,000.00)	-100%

Worcester County				
Annual Budget by Fund Category Report				
Support				
	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
W&WW - Water & Wastewater				
Revenue				
OTH REV - Other Revenue	\$528,500.00	\$473,600.00	\$54,900.00	12%
Revenue Totals	\$528,500.00	\$473,600.00	\$54,900.00	12%
Expenditures				
SUPP & MAT - Supplies & Materials	\$188,400.00	\$173,500.00	\$14,900.00	9%
MAINT & SVCS - Maintenance & Services	\$163,500.00	\$163,500.00	\$0.00	0%
OTHR CHGS - Other Charges	\$6,600.00	\$6,600.00	\$0.00	0%
CAP EQ - Capital Equipment	\$170,000.00	\$130,000.00	\$40,000.00	31%
Expenditure Totals	\$528,500.00	\$473,600.00	\$54,900.00	12%
Net Grand Totals:	\$0.00	\$0.00	\$0.00	+++

Worcester County				
Annual Budget by Fund Category Report				
Construction				
	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
W&WW - Water & Wastewater				
Revenue				
OTH REV - Other Revenue	\$525,077.00	\$981,100.00	(\$456,023.00)	-46%
Revenue Totals	\$525,077.00	\$981,100.00	(\$456,023.00)	-46%
Expenditures				
SUPP & MAT - Supplies & Materials	\$97,000.00	\$27,000.00	\$70,000.00	259%
MAINT & SVCS - Maintenance & Services	\$204,100.00	\$154,100.00	\$50,000.00	32%
CAP EQ - Capital Equipment	\$223,977.00	\$800,000.00	(\$576,023.00)	-72%
Expenditure Totals	\$525,077.00	\$981,100.00	(\$456,023.00)	-46%
Net Grand Totals:	\$0.00	\$0.00	\$0.00	+++

Worcester County				
Annual Budget by Fund Category Report				
Assateague Pointe				
	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
W&WW - Water & Wastewater				
Revenue				
CHG SVC - Charges for Services	\$581,915.00	\$525,078.00	\$56,837.00	11%
INT/PEN - Interest & Penalties	\$4,600.00	\$4,600.00	\$0.00	0%
OTH REV - Other Revenue	\$2,500.00	\$2,500.00	\$0.00	0%
TRNS IN - Transfers In	(\$12,792.00)	\$131,169.00	(\$143,961.00)	-110%
Revenue Totals	\$576,223.00	\$663,347.00	(\$87,124.00)	-13%
Expenditures				
PERS SVCS - Personnel Services	\$228,320.00	\$220,124.00	\$8,196.00	4%
SUPP & MAT - Supplies & Materials	\$110,535.00	\$104,070.00	\$6,465.00	6%
MAINT & SVCS - Maintenance & Services	\$180,511.00	\$169,569.00	\$10,942.00	6%
OTHR CHGS - Other Charges	\$56,857.00	\$10,929.00	\$45,928.00	420%
CAP EQ - Capital Equipment	\$0.00	\$158,655.00	(\$158,655.00)	-100%
Expenditure Totals	\$576,223.00	\$663,347.00	(\$87,124.00)	-13%
Net Grand Totals:	\$0.00	\$0.00	\$0.00	+++

Worcester County				
Annual Budget by Fund Category Report				
Bridlington				
	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
W&WW - Water & Wastewater				
Revenue				
CHG SVC - Charges for Services	\$20,000.00	\$19,840.00	\$160.00	1%
INT/PEN - Interest & Penalties	\$500.00	\$500.00	\$0.00	0%
OP GRT - Operating Grant	\$31,500.00	\$31,500.00	\$0.00	0%
TRNS IN - Transfers In	\$6,744.00	\$23,477.00	(\$16,733.00)	-71%
Revenue Totals	\$58,744.00	\$75,317.00	(\$16,573.00)	-22%
Expenditures				
PERS SVCS - Personnel Services	\$9,205.00	\$13,050.00	(\$3,845.00)	-29%
SUPP & MAT - Supplies & Materials	\$1,645.00	\$1,712.00	(\$67.00)	-4%
MAINT & SVCS - Maintenance & Services	\$47,729.00	\$47,263.00	\$466.00	1%
OTHR CHGS - Other Charges	\$165.00	\$79.00	\$86.00	104%
CAP EQ - Capital Equipment	\$0.00	\$13,213.00	(\$13,213.00)	-100%
Expenditure Totals	\$58,744.00	\$75,317.00	(\$16,573.00)	-22%
Net Grand Totals:	\$0.00	\$0.00	\$0.00	+++

Worcester County				
Annual Budget by Fund Category Report				
Edgewater Acres				
	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
W&WW - Water & Wastewater				
Revenue				
CHG SVC - Charges for Services	\$370,100.00	\$339,360.00	\$30,740.00	9%
INT/PEN - Interest & Penalties	\$1,600.00	\$1,600.00	\$0.00	0%
TRNS IN - Transfers In	(\$29,936.00)	\$90,857.00	(\$120,793.00)	-133%
DEBT SRV REV - Debt Service Revenue	\$875.00	\$875.00	\$0.00	0%
Revenue Totals	\$342,639.00	\$432,692.00	(\$90,053.00)	-21%
Expenditures				
PERS SVCS - Personnel Services	\$55,373.00	\$78,541.00	(\$23,168.00)	-29%
SUPP & MAT - Supplies & Materials	\$11,857.00	\$8,193.00	\$3,664.00	45%
MAINT & SVCS - Maintenance & Services	\$225,186.00	\$190,466.00	\$34,720.00	18%
OTHR CHGS - Other Charges	\$50,223.00	\$1,976.00	\$48,247.00	2,437%
CAP EQ - Capital Equipment	\$0.00	\$153,516.00	(\$153,516.00)	-100%
Expenditure Totals	\$342,639.00	\$432,692.00	(\$90,053.00)	-21%
Net Grand Totals:	\$0.00	\$0.00	\$0.00	+++

Worcester County				
Annual Budget by Fund Category Report				
Landings				
	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
W&WW - Water & Wastewater				
Revenue				
LOSS DSP ASTS - Gain/Loss on Disposal of Assets	\$0.00	\$100,000.00	(\$100,000.00)	-100%
CHG SVC - Charges for Services	\$556,500.00	\$613,784.00	(\$57,284.00)	-9%
INT/PEN - Interest & Penalties	\$3,000.00	\$3,000.00	\$0.00	0%
TRNS IN - Transfers In	\$511,280.00	\$341,522.00	\$169,758.00	50%
Revenue Totals	\$1,070,780.00	\$1,058,306.00	\$12,474.00	1%
Expenditures				
PERS SVCS - Personnel Services	\$182,568.00	\$197,442.00	(\$14,874.00)	-8%
SUPP & MAT - Supplies & Materials	\$50,444.00	\$43,987.00	\$6,457.00	15%
MAINT & SVCS - Maintenance & Services	\$659,542.00	\$627,407.00	\$32,135.00	5%
OTHR CHGS - Other Charges	\$178,226.00	\$15,760.00	\$162,466.00	1,031%
CAP EQ - Capital Equipment	\$0.00	\$73,710.00	(\$73,710.00)	-100%
Expenditure Totals	\$1,070,780.00	\$958,306.00	\$112,474.00	12%
Net Grand Totals:	\$0.00	\$100,000.00	(\$100,000.00)	-100%

Worcester County				
Annual Budget by Fund Category Report				
Lighthouse Sound				
	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
W&WW - Water & Wastewater				
Revenue				
CHG SVC - Charges for Services	\$140,200.00	\$134,211.00	\$5,989.00	4%
INT/PEN - Interest & Penalties	\$800.00	\$800.00	\$0.00	0%
TRNS IN - Transfers In	(\$22,775.00)	(\$1,817.00)	(\$20,958.00)	1,154%
Revenue Totals	\$118,225.00	\$133,194.00	(\$14,969.00)	-11%
Expenditures				
PERS SVCS - Personnel Services	\$43,585.00	\$64,516.00	(\$20,931.00)	-32%
SUPP & MAT - Supplies & Materials	\$18,885.00	\$17,464.00	\$1,421.00	8%
MAINT & SVCS - Maintenance & Services	\$38,533.00	\$34,386.00	\$4,147.00	12%
OTHR CHGS - Other Charges	\$7,222.00	\$4,367.00	\$2,855.00	65%
CAP EQ - Capital Equipment	\$10,000.00	\$12,461.00	(\$2,461.00)	-20%
Expenditure Totals	\$118,225.00	\$133,194.00	(\$14,969.00)	-11%
Net Grand Totals:	\$0.00	\$0.00	\$0.00	+++

Worcester County				
Annual Budget by Fund Category Report				
Mystic Harbour				
	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
W&WW - Water & Wastewater				
Revenue				
CHG SVC - Charges for Services	\$2,945,800.00	\$2,880,774.00	\$65,026.00	2%
INT/PEN - Interest & Penalties	\$18,000.00	\$18,000.00	\$0.00	0%
TRNS IN - Transfers In	\$582,197.00	\$379,616.00	\$202,581.00	53%
Revenue Totals	\$3,545,997.00	\$3,278,390.00	\$267,607.00	8%
Expenditures				
PERS SVCS - Personnel Services	\$969,341.00	\$929,348.00	\$39,993.00	4%
SUPP & MAT - Supplies & Materials	\$585,984.00	\$544,092.00	\$41,892.00	8%
MAINT & SVCS - Maintenance & Services	\$1,323,926.00	\$1,185,054.00	\$138,872.00	12%
OTHR CHGS - Other Charges	\$319,746.00	\$58,959.00	\$260,787.00	442%
CAP EQ - Capital Equipment	\$347,000.00	\$560,937.00	(\$213,937.00)	-38%
Expenditure Totals	\$3,545,997.00	\$3,278,390.00	\$267,607.00	8%
Net Grand Totals:	\$0.00	\$0.00	\$0.00	+++

Worcester County				
Annual Budget by Fund Category Report				
Mystic Harbour Debt Service				
	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
W&WW - Water & Wastewater				
Revenue				
TRNS IN - Transfers In	\$80,121.00	\$0.00	\$80,121.00	
DEBT SRV REV - Debt Service Revenue	\$442,200.00	\$0.00	\$442,200.00	
Revenue Totals	\$522,321.00	\$0.00	\$522,321.00	+++
Expenditures				
OTHR CHGS - Other Charges	\$522,321.00	\$0.00	\$522,321.00	
Expenditure Totals	\$522,321.00	\$0.00	\$522,321.00	+++
Net Grand Totals:	\$0.00	\$0.00	\$0.00	+++

Worcester County				
Annual Budget by Fund Category Report				
Newark				
	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
W&WW - Water & Wastewater				
Revenue				
CHG SVC - Charges for Services	\$249,500.00	\$232,960.00	\$16,540.00	7%
INT/PEN - Interest & Penalties	\$3,000.00	\$3,000.00	\$0.00	0%
MISC - Miscellaneous	\$78,070.00	\$76,539.00	\$1,531.00	2%
OTH REV - Other Revenue	\$400.00	\$400.00	\$0.00	0%
TRNS IN - Transfers In	\$18,386.00	\$94,924.00	(\$76,538.00)	-81%
Revenue Totals	\$349,356.00	\$407,823.00	(\$58,467.00)	-14%
Expenditures				
PERS SVCS - Personnel Services	\$154,521.00	\$189,440.00	(\$34,919.00)	-18%
SUPP & MAT - Supplies & Materials	\$55,556.00	\$56,036.00	(\$480.00)	-1%
MAINT & SVCS - Maintenance & Services	\$100,765.00	\$135,173.00	(\$34,408.00)	-25%
OTHR CHGS - Other Charges	\$38,514.00	\$7,778.00	\$30,736.00	395%
CAP EQ - Capital Equipment	\$0.00	\$19,396.00	(\$19,396.00)	-100%
Expenditure Totals	\$349,356.00	\$407,823.00	(\$58,467.00)	-14%
Net Grand Totals:	\$0.00	\$0.00	\$0.00	+++

Worcester County				
Annual Budget by Fund Category Report				
Newark Debt Service				
	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
W&WW - Water & Wastewater				
Revenue				
TRNS IN - Transfers In	(\$7,225.00)	\$0.00	(\$7,225.00)	-722,500%
DEBT SRV REV - Debt Service Revenue	\$65,688.00	\$0.00	\$65,688.00	
Revenue Totals	\$58,463.00	\$0.00	\$58,463.00	+++
Expenditures				
OTHR CHGS - Other Charges	\$58,463.00	\$0.00	\$58,463.00	
Expenditure Totals	\$58,463.00	\$0.00	\$58,463.00	+++
Net Grand Totals:	\$0.00	\$0.00	\$0.00	+++

Worcester County				
Annual Budget by Fund Category Report				
Ocean Pines				
	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
W&WW - Water & Wastewater				
Revenue				
CHG SVC - Charges for Services	\$10,706,480.00	\$9,797,029.00	\$909,451.00	9%
INT/PEN - Interest & Penalties	\$119,000.00	\$95,000.00	\$24,000.00	25%
OTH REV - Other Revenue	\$353,500.00	\$753,500.00	(\$400,000.00)	-53%
TRNS IN - Transfers In	\$317,021.00	(\$347,736.00)	\$664,757.00	-191%
Revenue Totals	\$11,496,001.00	\$10,297,793.00	\$1,198,208.00	12%
Expenditures				
PERS SVCS - Personnel Services	\$5,301,148.00	\$4,785,224.00	\$515,924.00	11%
SUPP & MAT - Supplies & Materials	\$1,193,337.00	\$1,132,399.00	\$60,938.00	5%
MAINT & SVCS - Maintenance & Services	\$3,342,678.00	\$3,034,172.00	\$308,506.00	10%
OTHR CHGS - Other Charges	\$318,838.00	\$158,808.00	\$160,030.00	101%
CAP EQ - Capital Equipment	\$1,340,000.00	\$1,187,190.00	\$152,810.00	13%
Expenditure Totals	\$11,496,001.00	\$10,297,793.00	\$1,198,208.00	12%
Net Grand Totals:	\$0.00	\$0.00	\$0.00	+++

Worcester County				
Annual Budget by Fund Category Report				
Ocean Pines Debt Service				
	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
W&WW - Water & Wastewater				
Revenue				
TRNS IN - Transfers In	\$462,545.00	\$0.00	\$462,545.00	
DEBT SRV REV - Debt Service Revenue	\$685,112.00	\$0.00	\$685,112.00	
Revenue Totals	\$1,147,657.00	\$0.00	\$1,147,657.00	+++
Expenditures				
OTHR CHGS - Other Charges	\$1,147,657.00	\$0.00	\$1,147,657.00	
Expenditure Totals	\$1,147,657.00	\$0.00	\$1,147,657.00	+++
Net Grand Totals:	\$0.00	\$0.00	\$0.00	+++

Worcester County				
Annual Budget by Fund Category Report				
Riddle Farm				
	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
W&WW - Water & Wastewater				
Revenue				
CHG SVC - Charges for Services	\$1,751,350.00	\$1,609,875.00	\$141,475.00	9%
INT/PEN - Interest & Penalties	\$7,000.00	\$7,000.00	\$0.00	0%
OP GRT - Operating Grant	\$0.00	\$600,000.00	(\$600,000.00)	-100%
OTH REV - Other Revenue	\$4,566,444.00	\$0.00	\$4,566,444.00	
TRNS IN - Transfers In	(\$868,482.00)	\$402,351.00	(\$1,270,833.00)	-316%
Revenue Totals	\$5,456,312.00	\$2,619,226.00	\$2,837,086.00	108%
Expenditures				
PERS SVCS - Personnel Services	\$398,861.00	\$507,161.00	(\$108,300.00)	-21%
SUPP & MAT - Supplies & Materials	\$297,385.00	\$193,725.00	\$103,660.00	54%
MAINT & SVCS - Maintenance & Services	\$876,314.00	\$1,674,096.00	(\$797,782.00)	-48%
OTHR CHGS - Other Charges	\$518,514.00	\$43,164.00	\$475,350.00	1,101%
INTFND CHGS - Interfund Charges	\$2,970,238.00	\$0.00	\$2,970,238.00	
CAP EQ - Capital Equipment	\$395,000.00	\$201,080.00	\$193,920.00	96%
Expenditure Totals	\$5,456,312.00	\$2,619,226.00	\$2,837,086.00	108%
Net Grand Totals:	\$0.00	\$0.00	\$0.00	+++

Worcester County				
Annual Budget by Fund Category Report				
Riddle Farm Debt Service				
	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
W&WW - Water & Wastewater				
Revenue				
TRNS IN - Transfers In	(\$12,723.00)	\$0.00	(\$12,723.00)	-1,272,300%
DEBT SRV REV - Debt Service Revenue	\$33,948.00	\$0.00	\$33,948.00	
Revenue Totals	\$21,225.00	\$0.00	\$21,225.00	+++
Expenditures				
OTHR CHGS - Other Charges	\$21,225.00	\$0.00	\$21,225.00	
Expenditure Totals	\$21,225.00	\$0.00	\$21,225.00	+++
Net Grand Totals:	\$0.00	\$0.00	\$0.00	+++

Worcester County				
Annual Budget by Fund Category Report				
River Run				
	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
W&WW - Water & Wastewater				
Revenue				
CHG SVC - Charges for Services	\$450,800.00	\$398,066.00	\$52,734.00	13%
INT/PEN - Interest & Penalties	\$1,000.00	\$1,000.00	\$0.00	0%
TRNS IN - Transfers In	\$300,677.00	\$25,993.00	\$274,684.00	1,057%
Revenue Totals	\$752,477.00	\$425,059.00	\$327,418.00	77%
Expenditures				
PERS SVCS - Personnel Services	\$136,412.00	\$123,329.00	\$13,083.00	11%
SUPP & MAT - Supplies & Materials	\$44,533.00	\$45,574.00	(\$1,041.00)	-2%
MAINT & SVCS - Maintenance & Services	\$226,453.00	\$203,665.00	\$22,788.00	11%
OTHR CHGS - Other Charges	\$15,079.00	\$10,020.00	\$5,059.00	50%
CAP EQ - Capital Equipment	\$330,000.00	\$42,471.00	\$287,529.00	677%
Expenditure Totals	\$752,477.00	\$425,059.00	\$327,418.00	77%
Net Grand Totals:	\$0.00	\$0.00	\$0.00	+++

Worcester County				
Annual Budget by Fund Category Report				
West Ocean City				
	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
W&WW - Water & Wastewater				
Revenue				
CHG SVC - Charges for Services	\$2,411,300.00	\$2,201,122.00	\$210,178.00	10%
INT/PEN - Interest & Penalties	\$126,000.00	\$91,000.00	\$35,000.00	38%
TRNS IN - Transfers In	(\$1,086,927.00)	\$147,455.00	(\$1,234,382.00)	-837%
Revenue Totals	\$1,450,373.00	\$2,439,577.00	(\$989,204.00)	-41%
Expenditures				
PERS SVCS - Personnel Services	\$319,179.00	\$309,722.00	\$9,457.00	3%
SUPP & MAT - Supplies & Materials	\$39,543.00	\$36,925.00	\$2,618.00	7%
MAINT & SVCS - Maintenance & Services	\$1,071,389.00	\$940,565.00	\$130,824.00	14%
OTHR CHGS - Other Charges	\$20,262.00	\$11,810.00	\$8,452.00	72%
CAP EQ - Capital Equipment	\$0.00	\$1,140,555.00	(\$1,140,555.00)	-100%
Expenditure Totals	\$1,450,373.00	\$2,439,577.00	(\$989,204.00)	-41%
Net Grand Totals:	\$0.00	\$0.00	\$0.00	+++

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
Fund: 505 - Shared Facilities/Escrow						
REVENUES						
<i>INT/PEN - Interest & Penalties</i>						
	4700	Interest On Investments	0.00	10,000.00	(10,000.00)	-100%
<i>Account Classification Total: INT/PEN - Interest & Penalties</i>			\$0.00	\$10,000.00	(\$10,000.00)	-100%
<i>OTH REV - Other Revenue</i>						
	5855	Payments By Developers	40,000.00	1,263.00	38,737.00	3067%
<i>Account Classification Total: OTH REV - Other Revenue</i>			\$40,000.00	\$1,263.00	\$38,737.00	3067%
REVENUES Total			\$40,000.00	\$11,263.00	\$28,737.00	255%
EXPENSES						
<i>SUPP & MAT - Supplies & Materials</i>						
	6200.020	Other Supplies & Materials Materials	0.00	199.00	(199.00)	-100%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>			\$0.00	\$199.00	(\$199.00)	-100%
<i>MAINT & SVCS - Maintenance & Services</i>						
	6530.100	Consulting Services Professional Fees	40,000.00	0.00	40,000.00	N/A
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	0.00	1,064.00	(1,064.00)	-100%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>			\$40,000.00	\$1,064.00	\$38,936.00	3659%
EXPENSES Total			\$40,000.00	\$1,263.00	\$38,737.00	3067%
Fund REVENUE Total: 505 - Shared Facilities/Escrow			\$40,000.00	\$11,263.00	\$28,737.00	255%
Fund EXPENSE Total: 505 - Shared Facilities/Escrow			\$40,000.00	\$1,263.00	\$38,737.00	3067%
Fund Total: 505 - Shared Facilities/Escrow			\$0.00	\$10,000.00	(\$10,000.00)	-100%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
Fund: 510 - Support						
REVENUES						
<i>OTH REV - Other Revenue</i>						
	5830	Reimb Benefits From Service Area	358,500.00	0.00	358,500.00	N/A
	5850	Other Revenue	0.00	343,600.00	(343,600.00)	-100%
	5870	Reimb Equip/Veh Service Areas	170,000.00	130,000.00	40,000.00	31%
<i>Account Classification Total: OTH REV - Other Revenue</i>			\$528,500.00	\$473,600.00	\$54,900.00	12%
REVENUES Total			\$528,500.00	\$473,600.00	\$54,900.00	12%
EXPENSES						
<i>SUPP & MAT - Supplies & Materials</i>						
	6100.010	Administrative Expense Administrative Expenses	90,000.00	90,000.00	0.00	0%
	6110.090	Supplies & Equipment Computers & Printers	2,900.00	0.00	2,900.00	N/A
	6110.340	Supplies & Equipment Safety Program Equipment	6,000.00	6,000.00	0.00	0%
	6110.390	Supplies & Equipment Small Equipment	2,000.00	2,000.00	0.00	0%
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	10,500.00	10,500.00	0.00	0%
	6130.055	Equipment Maintenance Roads Management System	50,000.00	38,000.00	12,000.00	32%
	6150.050	Uniforms & Personal Equipment Uniforms	7,000.00	7,000.00	0.00	0%
	6200.020	Other Supplies & Materials Materials	20,000.00	20,000.00	0.00	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>			\$188,400.00	\$173,500.00	\$14,900.00	9%
<i>MAINT & SVCS - Maintenance & Services</i>						
	6530.100	Consulting Services Professional Fees	25,000.00	25,000.00	0.00	0%
	6540.020	Vehicle Operating Expenses Fuel - WC Fleet	50,000.00	50,000.00	0.00	0%
	6540.030	Vehicle Operating Expenses Vehicle Maintenance	70,000.00	70,000.00	0.00	0%
	6540.060	Vehicle Operating Expenses Vehicle Equipment	12,500.00	12,500.00	0.00	0%
	6550.270	Building Site Expenses Telephone	6,000.00	6,000.00	0.00	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>			\$163,500.00	\$163,500.00	\$0.00	0%
<i>OTHR CHGS - Other Charges</i>						
	7000.060	Travel, Training & Expense Educational Training	6,600.00	6,600.00	0.00	0%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			\$6,600.00	\$6,600.00	\$0.00	0%
<i>CAP EQ - Capital Equipment</i>						
	9010.010	Capital Equipment New Vehicles	170,000.00	130,000.00	40,000.00	31%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>			\$170,000.00	\$130,000.00	\$40,000.00	31%
EXPENSES Total			\$528,500.00	\$473,600.00	\$54,900.00	12%
Fund REVENUE Total: 510 - Support			\$528,500.00	\$473,600.00	\$54,900.00	12%
Fund EXPENSE Total: 510 - Support			\$528,500.00	\$473,600.00	\$54,900.00	12%
Fund Total: 510 - Support			\$0.00	\$0.00	\$0.00	0%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
Fund: 511 - Construction						
REVENUES						
<i>OTH REV - Other Revenue</i>						
	5830	Reimb Benefits From Service Area	301,100.00	0.00	301,100.00	N/A
	5850	Other Revenue	0.00	181,100.00	(181,100.00)	-100%
	5870	Reimb Equip/Veh Service Areas	223,977.00	800,000.00	(576,023.00)	-72%
<i>Account Classification Total: OTH REV - Other Revenue</i>			\$525,077.00	\$981,100.00	(\$456,023.00)	-46%
REVENUES Total			\$525,077.00	\$981,100.00	(\$456,023.00)	-46%
EXPENSES						
<i>SUPP & MAT - Supplies & Materials</i>						
	6110.340	Supplies & Equipment Safety Program Equipment	2,500.00	2,500.00	0.00	0%
	6110.390	Supplies & Equipment Small Equipment	11,000.00	1,000.00	10,000.00	1000%
	6110.420	Supplies & Equipment Tools & Supplies	80,000.00	20,000.00	60,000.00	300%
	6150.050	Uniforms & Personal Equipment Uniforms	3,500.00	3,500.00	0.00	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>			\$97,000.00	\$27,000.00	\$70,000.00	259%
<i>MAINT & SVCS - Maintenance & Services</i>						
	6530.100	Consulting Services Professional Fees	50,000.00	0.00	50,000.00	N/A
	6540.020	Vehicle Operating Expenses Fuel - WC Fleet	40,000.00	40,000.00	0.00	0%
	6540.030	Vehicle Operating Expenses Vehicle Maintenance	45,000.00	45,000.00	0.00	0%
	6540.080	Vehicle Operating Expenses Heavy Equipment Maintenance	60,000.00	60,000.00	0.00	0%
	6550.270	Building Site Expenses Telephone	3,100.00	3,100.00	0.00	0%
	6550.280	Building Site Expenses Tipping Fees	6,000.00	6,000.00	0.00	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>			\$204,100.00	\$154,100.00	\$50,000.00	32%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
<i>CAP EQ - Capital Equipment</i>						
	9010.010	Capital Equipment New Vehicles	223,977.00	800,000.00	(576,023.00)	-72%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>			\$223,977.00	\$800,000.00	(\$576,023.00)	-72%
EXPENSES Total			\$525,077.00	\$981,100.00	(\$456,023.00)	-46%
Fund REVENUE Total: 511 - Construction			\$525,077.00	\$981,100.00	(\$456,023.00)	-46%
Fund EXPENSE Total: 511 - Construction			\$525,077.00	\$981,100.00	(\$456,023.00)	-46%
Fund Total: 511 - Construction			\$0.00	\$0.00	\$0.00	0%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
Fund: 520 - Assateague Point						
REVENUES						
<i>CHG SVC - Charges for Services</i>						
	5000.100	Domestic Water Service	98,900.00	95,288.00	3,612.00	4%
	5005.100	Commercial Water Service	1,815.00	4,125.00	(2,310.00)	-56%
	5010.100	Domestic Sewer Service	416,200.00	407,138.00	9,062.00	2%
	5015.100	Commercial Sewer Service	34,800.00	14,702.00	20,098.00	137%
	5020.200	Additional Assessments - Accessibility Sewer Accessibility	30,200.00	3,825.00	26,375.00	690%
<i>Account Classification Total: CHG SVC - Charges for Services</i>			\$581,915.00	\$525,078.00	\$56,837.00	11%
<i>INT/PEN - Interest & Penalties</i>						
	4710	Penalty/Fees	4,600.00	4,600.00	0.00	0%
<i>Account Classification Total: INT/PEN - Interest & Penalties</i>			\$4,600.00	\$4,600.00	\$0.00	0%
<i>OTH REV - Other Revenue</i>						
	5850	Other Revenue	2,500.00	2,500.00	0.00	0%
<i>Account Classification Total: OTH REV - Other Revenue</i>			\$2,500.00	\$2,500.00	\$0.00	0%
<i>TRNS IN - Transfers In</i>						
	5975.100	Transfers From (To) Reserve	(12,792.00)	0.00	(12,792.00)	0%
	5975.200	Transfers From Other Funds	0.00	131,169.00	(131,169.00)	-100%
<i>Account Classification Total: TRNS IN - Transfers In</i>			(\$12,792.00)	\$131,169.00	(\$143,961.00)	-110%
REVENUES Total			\$576,223.00	\$663,347.00	(\$87,124.00)	-13%
EXPENSES						
<i>PERS SVCS - Personnel Services</i>						
	6000.100	Personnel Services Salaries	74,990.00	69,494.00	5,496.00	8%
	6000.200	Personnel Services Salaries-Support Group	69,590.00	64,055.00	5,535.00	9%
	6000.300	Personnel Services Salaries-Construction	2,025.00	3,031.00	(1,006.00)	-33%
	6000.400	Personnel Services Overtime Pay	3,360.00	6,030.00	(2,670.00)	-44%
	6010.020	Benefits Contingency	22.00	55.00	(33.00)	-60%
	6010.025	Benefits Deferred Comp Match	1,481.00	1,270.00	211.00	17%
	6010.030	Benefits Hospitalization Insurance	40,667.00	37,507.00	3,160.00	8%
	6010.050	Benefits Retirement	19,578.00	18,137.00	1,441.00	8%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
	6010.060	Benefits Social Security Taxes	11,183.00	10,453.00	730.00	7%
	6010.070	Benefits Unemployment Insurance	29.00	55.00	(26.00)	-47%
	6010.090	Benefits Workmans Compensation Ins	1,246.00	2,895.00	(1,649.00)	-57%
	6010.120	Benefits Long Term Disability	353.00	206.00	147.00	71%
	6010.130	Benefits Life Insurance	298.00	234.00	64.00	27%
	6010.140	Benefits FSA & PSA Admin and EAP Program	195.00	253.00	(58.00)	-23%
	6010.150	Benefits Retirement Administration Fee	133.00	264.00	(131.00)	-50%
	6010.900	Benefits OPEB contribution	3,170.00	6,185.00	(3,015.00)	-49%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>			\$228,320.00	\$220,124.00	\$8,196.00	4%
<i>SUPP & MAT - Supplies & Materials</i>						
	6100.010	Administrative Expense Administrative Expenses	8,000.00	5,701.00	2,299.00	40%
	6110.060	Supplies & Equipment Chemicals	25,000.00	55,000.00	(30,000.00)	-55%
	6110.065	Supplies & Equipment Water Chemicals	35,000.00	0.00	35,000.00	N/A
	6110.090	Supplies & Equipment Computers & Printers	62.00	0.00	62.00	N/A
	6110.340	Supplies & Equipment Safety Program Equipment	480.00	4,395.00	(3,915.00)	-89%
	6110.390	Supplies & Equipment Small Equipment	238.00	133.00	105.00	79%
	6110.420	Supplies & Equipment Tools & Supplies	2,000.00	1,188.00	812.00	68%
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	806.00	651.00	155.00	24%
	6130.055	Equipment Maintenance Roads Management System	1,344.00	995.00	349.00	35%
	6130.060	Equipment Maintenance Software Licensing	700.00	700.00	0.00	0%
	6150.050	Uniforms & Personal Equipment Uniforms	565.00	467.00	98.00	21%
	6200.010	Other Supplies & Materials Lab Testing	31,200.00	31,200.00	0.00	0%
	6200.020	Other Supplies & Materials Materials	3,140.00	3,140.00	0.00	0%
	6200.030	Other Supplies & Materials Testing Supplies	2,000.00	500.00	1,500.00	300%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>			\$110,535.00	\$104,070.00	\$6,465.00	6%
<i>MAINT & SVCS - Maintenance & Services</i>						
	6500.010	Systems Maintenance Collection System Maintenance	15,000.00	10,000.00	5,000.00	50%
	6500.012	Systems Maintenance Grinder Pump	50,000.00	50,000.00	0.00	0%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
	6500.020	Systems Maintenance Water Plant/System Maint	15,000.00	15,000.00	0.00	0%
	6500.030	Systems Maintenance Wastewater Treatment Plant Maint	15,000.00	15,000.00	0.00	0%
	6500.040	Systems Maintenance WWW Paving	2,000.00	2,000.00	0.00	0%
	6500.070	Systems Maintenance Contractor Water Install/Repair	8,000.00	8,000.00	0.00	0%
	6500.075	Systems Maintenance Contractor Sewer Install/Repair	5,000.00	5,000.00	0.00	0%
	6530.100	Consulting Services Professional Fees	918.00	12,492.00	(11,574.00)	-93%
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	10,318.00	8,802.00	1,516.00	17%
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	3,000.00	1,977.00	1,023.00	52%
	6550.060	Building Site Expenses Electricity	40,000.00	40,000.00	0.00	0%
	6550.180	Building Site Expenses Pest Control/Termite Insp	1,023.00	1,023.00	0.00	0%
	6550.270	Building Site Expenses Telephone	285.00	219.00	66.00	30%
	6550.280	Building Site Expenses Tipping Fees	46.00	56.00	(10.00)	-18%
	6700.500	Other Maint. & Svcs Water & Wastewater Construction	14,921.00	0.00	14,921.00	N/A
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>			\$180,511.00	\$169,569.00	\$10,942.00	6%
<i>OTHR CHGS - Other Charges</i>						
	7000.060	Travel, Training & Expense Educational Training	507.00	409.00	98.00	24%
	7170.100	Benefits & Insurance Property & Liability Insurance	17,000.00	10,520.00	6,480.00	62%
	7200.010	Bond & Interest Expense Interest Expense	12,826.00	0.00	12,826.00	N/A
	7200.025	Bond & Interest Expense Bond Principal Expense	26,524.00	0.00	26,524.00	N/A
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			\$56,857.00	\$10,929.00	\$45,928.00	420%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
<i>CAP EQ - Capital Equipment</i>						
	9010	Capital Equipment	0.00	158,655.00	(158,655.00)	-100%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>			\$0.00	\$158,655.00	(\$158,655.00)	-100%
EXPENSES Total			\$576,223.00	\$663,347.00	(\$87,124.00)	-13%
Fund REVENUE Total: 520 - Assateague Point			\$576,223.00	\$663,347.00	(\$87,124.00)	-13%
Fund EXPENSE Total: 520 - Assateague Point			\$576,223.00	\$663,347.00	(\$87,124.00)	-13%
Fund Total: 520 - Assateague Point			\$0.00	\$0.00	\$0.00	

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
Fund: 525 - Bridgetown						
REVENUES						
<i>CHG SVC - Charges for Services</i>						
	5000.100	Domestic Water Service	17,400.00	16,640.00	760.00	5%
	5005.100	Commercial Water Service	1,100.00	1,000.00	100.00	10%
	5005.200	Commercial Water Usage	1,500.00	2,200.00	(700.00)	-32%
<i>Account Classification Total: CHG SVC - Charges for Services</i>			\$20,000.00	\$19,840.00	\$160.00	1%
<i>INT/PEN - Interest & Penalties</i>						
	4710	Penalty/Fees	500.00	500.00	0.00	0%
<i>Account Classification Total: INT/PEN - Interest & Penalties</i>			\$500.00	\$500.00	\$0.00	0%
<i>OP GRT - Operating Grant</i>						
	5815	Operating Grant	31,500.00	31,500.00	0.00	0%
<i>Account Classification Total: OP GRT - Operating Grant</i>			\$31,500.00	\$31,500.00	\$0.00	0%
<i>TRNS IN - Transfers In</i>						
	5975.200	Transfers From Other Funds	6,744.00	23,477.00	(16,733.00)	-71%
<i>Account Classification Total: TRNS IN - Transfers In</i>			\$6,744.00	\$23,477.00	(\$16,733.00)	-71%
REVENUES Total			\$58,744.00	\$75,317.00	(\$16,573.00)	-22%
EXPENSES						
<i>PERS SVCS - Personnel Services</i>						
	6000.100	Personnel Services Salaries	3,807.00	3,384.00	423.00	13%
	6000.200	Personnel Services Salaries-Support Group	954.00	3,374.00	(2,420.00)	-72%
	6000.300	Personnel Services Salaries-Construction	1,265.00	1,599.00	(334.00)	-21%
	6000.400	Personnel Services Overtime Pay	120.00	107.00	13.00	12%
	6010.020	Benefits Contingency	1.00	3.00	(2.00)	-67%
	6010.025	Benefits Deferred Comp Match	90.00	36.00	54.00	150%
	6010.030	Benefits Hospitalization Insurance	1,542.00	2,288.00	(746.00)	-33%
	6010.050	Benefits Retirement	725.00	1,110.00	(385.00)	-35%
	6010.060	Benefits Social Security Taxes	450.00	639.00	(189.00)	-30%
	6010.070	Benefits Unemployment Insurance	1.00	3.00	(2.00)	-67%
	6010.090	Benefits Workmans Compensation Ins	63.00	177.00	(114.00)	-64%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
	6010.120	Benefits Long Term Disability	13.00	13.00	0.00	0%
	6010.130	Benefits Life Insurance	11.00	14.00	(3.00)	-21%
	6010.140	Benefits FSA & PSA Admin and EAP Program	10.00	15.00	(5.00)	-33%
	6010.150	Benefits Retirement Administration Fee	7.00	16.00	(9.00)	-56%
	6010.900	Benefits OPEB contribution	146.00	272.00	(126.00)	-46%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>			\$9,205.00	\$13,050.00	(\$3,845.00)	-29%
<i>SUPP & MAT - Supplies & Materials</i>						
	6100.010	Administrative Expense Administrative Expenses	757.00	757.00	0.00	0%
	6110.090	Supplies & Equipment Computers & Printers	5.00	0.00	5.00	N/A
	6110.340	Supplies & Equipment Safety Program Equipment	35.00	35.00	0.00	0%
	6110.390	Supplies & Equipment Small Equipment	37.00	12.00	25.00	208%
	6110.420	Supplies & Equipment Tools & Supplies	1.00	1.00	0.00	0%
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	23.00	62.00	(39.00)	-63%
	6130.055	Equipment Maintenance Roads Management System	113.00	83.00	30.00	36%
	6130.060	Equipment Maintenance Software Licensing	4.00	4.00	0.00	0%
	6150.050	Uniforms & Personal Equipment Uniforms	26.00	41.00	(15.00)	-37%
	6200.010	Other Supplies & Materials Lab Testing	600.00	600.00	0.00	0%
	6200.020	Other Supplies & Materials Materials	44.00	117.00	(73.00)	-62%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>			\$1,645.00	\$1,712.00	(\$67.00)	-4%
<i>MAINT & SVCS - Maintenance & Services</i>						
	6500.040	Systems Maintenance WWW Paving	1,000.00	1,000.00	0.00	0%
	6500.070	Systems Maintenance Contractor Water Install/Repair	3,500.00	3,500.00	0.00	0%
	6530.100	Consulting Services Professional Fees	195.00	41.00	154.00	376%
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	699.00	712.00	(13.00)	-2%
	6550.270	Building Site Expenses Telephone	11.00	10.00	1.00	10%
	6550.280	Building Site Expenses Tipping Fees	18.00	0.00	18.00	N/A
	6700.200	Other Maint. & Svcs Payment to Water Utility	42,000.00	42,000.00	0.00	0%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
	6700.500	Other Maint. & Svcs Water & Wastewater Construction	306.00	0.00	306.00	N/A
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>			\$47,729.00	\$47,263.00	\$466.00	1%
<i>OTHR CHGS - Other Charges</i>						
	7000.060	Travel, Training & Expense Educational Training	15.00	39.00	(24.00)	-62%
	7170.100	Benefits & Insurance Property & Liability Insurance	150.00	40.00	110.00	275%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			\$165.00	\$79.00	\$86.00	109%
<i>CAP EQ - Capital Equipment</i>						
	9010	Capital Equipment	0.00	213.00	(213.00)	-100%
	9010.090	Capital Equipment Other WWW Equipment	0.00	13,000.00	(13,000.00)	-100%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>			\$0.00	\$13,213.00	(\$13,213.00)	-100%
EXPENSES Total			\$58,744.00	\$75,317.00	(\$16,573.00)	-22%
Fund REVENUE Total: 525 - Briddletown			\$58,744.00	\$75,317.00	(\$16,573.00)	-22%
Fund EXPENSE Total: 525 - Briddletown			\$58,744.00	\$75,317.00	(\$16,573.00)	-22%
Fund Total: 525 - Briddletown			\$0.00	\$0.00	\$0.00	

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
Fund: 530 - Edgewater Acres						
REVENUES						
<i>CHG SVC - Charges for Services</i>						
	5000.100	Domestic Water Service	151,900.00	113,920.00	37,980.00	33%
	5000.200	Domestic Water Usage	8,750.00	40,000.00	(31,250.00)	-78%
	5010.100	Domestic Sewer Service	183,200.00	185,440.00	(2,240.00)	-1%
	5010.200	Domestic Sewer Usage	26,250.00	0.00	26,250.00	N/A
<i>Account Classification Total: CHG SVC - Charges for Services</i>			\$370,100.00	\$339,360.00	\$30,740.00	9%
<i>INT/PEN - Interest & Penalties</i>						
	4710	Penalty/Fees	1,600.00	1,600.00	0.00	0%
<i>Account Classification Total: INT/PEN - Interest & Penalties</i>			\$1,600.00	\$1,600.00	\$0.00	0%
<i>TRNS IN - Transfers In</i>						
	5975.100	Transfers From (To) Reserve	(29,936.00)	0.00	(29,936.00)	0%
	5975.200	Transfers From Other Funds	0.00	90,857.00	(90,857.00)	-100%
<i>Account Classification Total: TRNS IN - Transfers In</i>			(\$29,936.00)	\$90,857.00	(\$120,793.00)	-133%
<i>DEBT SRV REV - Debt Service Revenue</i>						
	5980	Front Foot/EDU Revenue	875.00	875.00	0.00	0%
<i>Account Classification Total: DEBT SRV REV - Debt Service Revenue</i>			\$875.00	\$875.00	\$0.00	0%
REVENUES Total			\$342,639.00	\$432,692.00	(\$90,053.00)	-21%
EXPENSES						
<i>PERS SVCS - Personnel Services</i>						
	6000.100	Personnel Services Salaries	27,312.00	26,049.00	1,263.00	5%
	6000.200	Personnel Services Salaries-Support Group	9,332.00	24,182.00	(14,850.00)	-61%
	6000.300	Personnel Services Salaries-Construction	113.00	126.00	(13.00)	-10%
	6000.400	Personnel Services Overtime Pay	210.00	1,190.00	(980.00)	-82%
	6010.020	Benefits Contingency	8.00	20.00	(12.00)	-60%
	6010.025	Benefits Deferred Comp Match	887.00	211.00	676.00	320%
	6010.030	Benefits Hospitalization Insurance	8,706.00	12,759.00	(4,053.00)	-32%
	6010.050	Benefits Retirement	4,546.00	6,687.00	(2,141.00)	-32%
	6010.060	Benefits Social Security Taxes	2,788.00	3,857.00	(1,069.00)	-28%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
	6010.070	Benefits Unemployment Insurance	10.00	20.00	(10.00)	-50%
	6010.090	Benefits Workmans Compensation Ins	454.00	1,067.00	(613.00)	-57%
	6010.120	Benefits Long Term Disability	86.00	76.00	10.00	13%
	6010.130	Benefits Life Insurance	74.00	86.00	(12.00)	-14%
	6010.140	Benefits FSA & PSA Admin and EAP Program	71.00	93.00	(22.00)	-24%
	6010.150	Benefits Retirement Administration Fee	48.00	97.00	(49.00)	-51%
	6010.900	Benefits OPEB contribution	728.00	2,021.00	(1,293.00)	-64%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>			\$55,373.00	\$78,541.00	(\$23,168.00)	-29%
<i>SUPP & MAT - Supplies & Materials</i>						
	6100.010	Administrative Expense Administrative Expenses	4,805.00	3,158.00	1,647.00	52%
	6110.090	Supplies & Equipment Computers & Printers	67.00	0.00	67.00	N/A
	6110.340	Supplies & Equipment Safety Program Equipment	227.00	160.00	67.00	42%
	6110.390	Supplies & Equipment Small Equipment	183.00	53.00	130.00	245%
	6110.420	Supplies & Equipment Tools & Supplies	840.00	1.00	839.00	83900%
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	352.00	280.00	72.00	26%
	6130.055	Equipment Maintenance Roads Management System	1,444.00	824.00	620.00	75%
	6130.060	Equipment Maintenance Software Licensing	497.00	497.00	0.00	0%
	6150.050	Uniforms & Personal Equipment Uniforms	272.00	187.00	85.00	45%
	6200.010	Other Supplies & Materials Lab Testing	1,500.00	1,500.00	0.00	0%
	6200.020	Other Supplies & Materials Materials	670.00	533.00	137.00	26%
	6200.030	Other Supplies & Materials Testing Supplies	1,000.00	1,000.00	0.00	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>			\$11,857.00	\$8,193.00	\$3,664.00	45%
<i>MAINT & SVCS - Maintenance & Services</i>						
	6500.010	Systems Maintenance Collection System Maintenance	7,000.00	5,000.00	2,000.00	40%
	6500.020	Systems Maintenance Water Plant/System Maint	4,000.00	5,000.00	(1,000.00)	-20%
	6500.025	Systems Maintenance Water Meters - System Maint	1,000.00	0.00	1,000.00	N/A
	6500.040	Systems Maintenance WWW Paving	1,500.00	1,500.00	0.00	0%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
	6500.070	Systems Maintenance Contractor Water Install/Repair	5,500.00	5,500.00	0.00	0%
	6530.100	Consulting Services Professional Fees	1,103.00	408.00	695.00	170%
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	5,543.00	3,210.00	2,333.00	73%
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	10,000.00	1,000.00	9,000.00	900%
	6550.060	Building Site Expenses Electricity	8,000.00	8,000.00	0.00	0%
	6550.270	Building Site Expenses Telephone	848.00	848.00	0.00	0%
	6550.280	Building Site Expenses Tipping Fees	63.00	0.00	63.00	N/A
	6700.100	Other Maint. & Svcs Payment to Sewer Utility	95,000.00	90,000.00	5,000.00	6%
	6700.200	Other Maint. & Svcs Payment to Water Utility	80,000.00	70,000.00	10,000.00	14%
	6700.500	Other Maint. & Svcs Water & Wastewater Construction	5,629.00	0.00	5,629.00	N/A
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>			\$225,186.00	\$190,466.00	\$34,720.00	18%
<i>OTHR CHGS - Other Charges</i>						
	7000.060	Travel, Training & Expense Educational Training	221.00	176.00	45.00	26%
	7170.100	Benefits & Insurance Property & Liability Insurance	3,200.00	1,800.00	1,400.00	78%
	7200.010	Bond & Interest Expense Interest Expense	15,255.00	0.00	15,255.00	N/A
	7200.025	Bond & Interest Expense Bond Principal Expense	31,547.00	0.00	31,547.00	N/A
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			\$50,223.00	\$1,976.00	\$48,247.00	2442%
<i>CAP EQ - Capital Equipment</i>						
	9010	Capital Equipment	0.00	153,516.00	(153,516.00)	-100%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>			\$0.00	\$153,516.00	(\$153,516.00)	-100%
EXPENSES Total			\$342,639.00	\$432,692.00	(\$90,053.00)	-21%
Fund REVENUE Total: 530 - Edgewater Acres			\$342,639.00	\$432,692.00	(\$90,053.00)	-21%
Fund EXPENSE Total: 530 - Edgewater Acres			\$342,639.00	\$432,692.00	(\$90,053.00)	-21%
Fund Total: 530 - Edgewater Acres			\$0.00	\$0.00	\$0.00	

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
Fund: 535 - Landings						
REVENUES						
<i>LOSS DSP ASTS - Gain/Loss on Disposal of Assets</i>						
	4600	Sale Of Fixed Assets	0.00	100,000.00	(100,000.00)	-100%
<i>Account Classification Total: LOSS DSP ASTS - Gain/Loss on Disposal of Assets</i>			\$0.00	\$100,000.00	(\$100,000.00)	-100%
<i>CHG SVC - Charges for Services</i>						
	5000.100	Domestic Water Service	129,000.00	103,080.00	25,920.00	25%
	5000.200	Domestic Water Usage	17,500.00	17,500.00	0.00	0%
	5010.100	Domestic Sewer Service	357,500.00	290,520.00	66,980.00	23%
	5010.200	Domestic Sewer Usage	52,500.00	52,500.00	0.00	0%
	5020	Additional Assessments - Accessibility	0.00	50,184.00	(50,184.00)	-100%
	5040	Hook-Ups	0.00	100,000.00	(100,000.00)	-100%
<i>Account Classification Total: CHG SVC - Charges for Services</i>			\$556,500.00	\$613,784.00	(\$57,284.00)	-9%
<i>INT/PEN - Interest & Penalties</i>						
	4710	Penalty/Fees	3,000.00	3,000.00	0.00	0%
<i>Account Classification Total: INT/PEN - Interest & Penalties</i>			\$3,000.00	\$3,000.00	\$0.00	0%
<i>TRNS IN - Transfers In</i>						
	5975.200	Transfers From Other Funds	511,280.00	341,522.00	169,758.00	50%
<i>Account Classification Total: TRNS IN - Transfers In</i>			\$511,280.00	\$341,522.00	\$169,758.00	50%
REVENUES Total			\$1,070,780.00	\$1,058,306.00	\$12,474.00	1%
EXPENSES						
<i>PERS SVCS - Personnel Services</i>						
	6000.100	Personnel Services Salaries	84,782.00	89,895.00	(5,113.00)	-6%
	6000.200	Personnel Services Salaries-Support Group	31,978.00	30,963.00	1,015.00	3%
	6000.300	Personnel Services Salaries-Construction	5,311.00	5,083.00	228.00	4%
	6000.400	Personnel Services Overtime Pay	1,480.00	933.00	547.00	59%
	6010.020	Benefits Contingency	25.00	51.00	(26.00)	-51%
	6010.025	Benefits Deferred Comp Match	1,842.00	411.00	1,431.00	348%
	6010.030	Benefits Hospitalization Insurance	26,574.00	33,171.00	(6,597.00)	-20%
	6010.050	Benefits Retirement	16,122.00	16,725.00	(603.00)	-4%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
	6010.060	Benefits Social Security Taxes	9,315.00	9,699.00	(384.00)	-4%
	6010.070	Benefits Unemployment Insurance	32.00	51.00	(19.00)	-37%
	6010.090	Benefits Workmans Compensation Ins	1,409.00	2,670.00	(1,261.00)	-47%
	6010.120	Benefits Long Term Disability	287.00	190.00	97.00	51%
	6010.130	Benefits Life Insurance	242.00	216.00	26.00	12%
	6010.140	Benefits FSA & PSA Admin and EAP Program	221.00	233.00	(12.00)	-5%
	6010.150	Benefits Retirement Administration Fee	150.00	244.00	(94.00)	-39%
	6010.900	Benefits OPEB contribution	2,798.00	6,907.00	(4,109.00)	-59%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>			\$182,568.00	\$197,442.00	(\$14,874.00)	-8%
<i>SUPP & MAT - Supplies & Materials</i>						
	6100.010	Administrative Expense Administrative Expenses	3,568.00	2,826.00	742.00	26%
	6110.060	Supplies & Equipment Chemicals	25,000.00	25,000.00	0.00	0%
	6110.090	Supplies & Equipment Computers & Printers	50.00	0.00	50.00	N/A
	6110.340	Supplies & Equipment Safety Program Equipment	225.00	247.00	(22.00)	-9%
	6110.390	Supplies & Equipment Small Equipment	164.00	85.00	79.00	93%
	6110.420	Supplies & Equipment Tools & Supplies	1,196.00	806.00	390.00	48%
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	355.00	367.00	(12.00)	-3%
	6130.055	Equipment Maintenance Roads Management System	1,075.00	792.00	283.00	36%
	6130.060	Equipment Maintenance Software Licensing	868.00	868.00	0.00	0%
	6150.050	Uniforms & Personal Equipment Uniforms	267.00	298.00	(31.00)	-10%
	6200.010	Other Supplies & Materials Lab Testing	15,000.00	10,000.00	5,000.00	50%
	6200.020	Other Supplies & Materials Materials	676.00	698.00	(22.00)	-3%
	6200.030	Other Supplies & Materials Testing Supplies	2,000.00	2,000.00	0.00	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>			\$50,444.00	\$43,987.00	\$6,457.00	15%
<i>MAINT & SVCS - Maintenance & Services</i>						
	6500.010	Systems Maintenance Collection System Maintenance	22,500.00	22,500.00	0.00	0%
	6500.020	Systems Maintenance Water Plant/System Maint	150,000.00	170,000.00	(20,000.00)	-12%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
	6500.025	Systems Maintenance Water Meters - System Maint	30,000.00	0.00	30,000.00	N/A
	6500.030	Systems Maintenance Wastewater Treatment Plant Maint	5,000.00	5,000.00	0.00	0%
	6500.040	Systems Maintenance WWW Paving	5,000.00	5,000.00	0.00	0%
	6500.070	Systems Maintenance Contractor Water Install/Repair	70,000.00	90,000.00	(20,000.00)	-22%
	6500.075	Systems Maintenance Contractor Sewer Install/Repair	10,000.00	5,000.00	5,000.00	100%
	6530.100	Consulting Services Professional Fees	865.00	12,392.00	(11,527.00)	-93%
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	5,318.00	6,410.00	(1,092.00)	-17%
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	7,000.00	2,018.00	4,982.00	247%
	6550.060	Building Site Expenses Electricity	47,000.00	47,000.00	0.00	0%
	6550.180	Building Site Expenses Pest Control/Termite Insp	682.00	682.00	0.00	0%
	6550.270	Building Site Expenses Telephone	1,336.00	1,313.00	23.00	2%
	6550.280	Building Site Expenses Tipping Fees	52.00	92.00	(40.00)	-43%
	6700.100	Other Maint. & Svcs Payment to Sewer Utility	280,000.00	260,000.00	20,000.00	8%
	6700.500	Other Maint. & Svcs Water & Wastewater Construction	19,789.00	0.00	19,789.00	N/A
	6700.650	Other Maint. & Svcs Tipping Fees	5,000.00	0.00	5,000.00	N/A
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>			\$659,542.00	\$627,407.00	\$32,135.00	5%
<i>OTHR CHGS - Other Charges</i>						
	7000.060	Travel, Training & Expense Educational Training	223.00	230.00	(7.00)	-3%
	7170.100	Benefits & Insurance Property & Liability Insurance	25,000.00	15,530.00	9,470.00	61%
	7200.010	Bond & Interest Expense Interest Expense	49,872.00	0.00	49,872.00	N/A
	7200.025	Bond & Interest Expense Bond Principal Expense	103,131.00	0.00	103,131.00	N/A
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			\$178,226.00	\$15,760.00	\$162,466.00	1031%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
<i>CAP EQ - Capital Equipment</i>						
	9010	Capital Equipment	0.00	58,710.00	(58,710.00)	-100%
	9010.090	Capital Equipment Other WWW Equipment	0.00	15,000.00	(15,000.00)	-100%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>			\$0.00	\$73,710.00	(\$73,710.00)	-100%
EXPENSES Total			\$1,070,780.00	\$958,306.00	\$112,474.00	12%
Fund REVENUE Total: 535 - Landings			\$1,070,780.00	\$1,058,306.00	\$12,474.00	1%
Fund EXPENSE Total: 535 - Landings			\$1,070,780.00	\$958,306.00	\$112,474.00	12%
Fund Total: 535 - Landings			\$0.00	\$100,000.00	(\$100,000.00)	-100%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
Fund: 540 - Lighthouse Sound						
REVENUES						
<i>CHG SVC - Charges for Services</i>						
	5010.100	Domestic Sewer Service	127,200.00	120,502.00	6,698.00	6%
	5020	Additional Assessments - Accessibility	13,000.00	13,709.00	(709.00)	-5%
<i>Account Classification Total: CHG SVC - Charges for Services</i>			\$140,200.00	\$134,211.00	\$5,989.00	4%
<i>INT/PEN - Interest & Penalties</i>						
	4710	Penalty/Fees	800.00	800.00	0.00	0%
<i>Account Classification Total: INT/PEN - Interest & Penalties</i>			\$800.00	\$800.00	\$0.00	0%
<i>TRNS IN - Transfers In</i>						
	5975.100	Transfers From (To) Reserve	(22,775.00)	(1,817.00)	(20,958.00)	1153%
<i>Account Classification Total: TRNS IN - Transfers In</i>			(\$22,775.00)	(\$1,817.00)	(\$20,958.00)	1153%
REVENUES Total			\$118,225.00	\$133,194.00	(\$14,969.00)	-11%
EXPENSES						
<i>PERS SVCS - Personnel Services</i>						
	6000.100	Personnel Services Salaries	19,809.00	18,160.00	1,649.00	9%
	6000.200	Personnel Services Salaries-Support Group	6,956.00	22,310.00	(15,354.00)	-69%
	6000.300	Personnel Services Salaries-Construction	756.00	695.00	61.00	9%
	6000.400	Personnel Services Overtime Pay	1,480.00	466.00	1,014.00	218%
	6010.020	Benefits Contingency	6.00	17.00	(11.00)	-65%
	6010.025	Benefits Deferred Comp Match	811.00	123.00	688.00	559%
	6010.030	Benefits Hospitalization Insurance	6,821.00	10,986.00	(4,165.00)	-38%
	6010.050	Benefits Retirement	3,600.00	5,466.00	(1,866.00)	-34%
	6010.060	Benefits Social Security Taxes	2,090.00	3,191.00	(1,101.00)	-35%
	6010.070	Benefits Unemployment Insurance	8.00	17.00	(9.00)	-53%
	6010.090	Benefits Workmans Compensation Ins	329.00	873.00	(544.00)	-62%
	6010.120	Benefits Long Term Disability	65.00	62.00	3.00	5%
	6010.130	Benefits Life Insurance	55.00	71.00	(16.00)	-23%
	6010.140	Benefits FSA & PSA Admin and EAP Program	52.00	76.00	(24.00)	-32%
	6010.150	Benefits Retirement Administration Fee	35.00	80.00	(45.00)	-56%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
	6010.900	Benefits OPEB contribution	712.00	1,923.00	(1,211.00)	-63%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>			\$43,585.00	\$64,516.00	(\$20,931.00)	-32%
<i>SUPP & MAT - Supplies & Materials</i>						
	6100.010	Administrative Expense Administrative Expenses	1,500.00	909.00	591.00	65%
	6110.060	Supplies & Equipment Chemicals	6,000.00	4,000.00	2,000.00	50%
	6110.090	Supplies & Equipment Computers & Printers	12.00	0.00	12.00	N/A
	6110.340	Supplies & Equipment Safety Program Equipment	202.00	3,232.00	(3,030.00)	-94%
	6110.390	Supplies & Equipment Small Equipment	68.00	78.00	(10.00)	-13%
	6110.420	Supplies & Equipment Tools & Supplies	8.00	65.00	(57.00)	-88%
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	353.00	393.00	(40.00)	-10%
	6130.055	Equipment Maintenance Roads Management System	256.00	187.00	69.00	37%
	6130.060	Equipment Maintenance Software Licensing	379.00	379.00	0.00	0%
	6150.050	Uniforms & Personal Equipment Uniforms	235.00	273.00	(38.00)	-14%
	6200.010	Other Supplies & Materials Lab Testing	7,200.00	7,200.00	0.00	0%
	6200.020	Other Supplies & Materials Materials	672.00	748.00	(76.00)	-10%
	6200.030	Other Supplies & Materials Testing Supplies	2,000.00	0.00	2,000.00	N/A
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>			\$18,885.00	\$17,464.00	\$1,421.00	8%
<i>MAINT & SVCS - Maintenance & Services</i>						
	6500.010	Systems Maintenance Collection System Maintenance	5,500.00	5,500.00	0.00	0%
	6500.030	Systems Maintenance Wastewater Treatment Plant Maint	7,000.00	7,000.00	0.00	0%
	6530.100	Consulting Services Professional Fees	108.00	93.00	15.00	16%
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	4,047.00	4,956.00	(909.00)	-18%
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	300.00	300.00	0.00	0%
	6550.060	Building Site Expenses Electricity	16,000.00	16,000.00	0.00	0%
	6550.270	Building Site Expenses Telephone	535.00	518.00	17.00	3%
	6550.280	Building Site Expenses Tipping Fees	1.00	19.00	(18.00)	-95%
	6700.500	Other Maint. & Svcs Water & Wastewater Construction	5,042.00	0.00	5,042.00	N/A

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>			\$38,533.00	\$34,386.00	\$4,147.00	12%
<i>OTHR CHGS - Other Charges</i>						
	7000.060	Travel, Training & Expense Educational Training	222.00	247.00	(25.00)	-10%
	7170.100	Benefits & Insurance Property & Liability Insurance	7,000.00	4,120.00	2,880.00	70%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			\$7,222.00	\$4,367.00	\$2,855.00	65%
<i>CAP EQ - Capital Equipment</i>						
	9010	Capital Equipment	10,000.00	12,461.00	(2,461.00)	-20%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>			\$10,000.00	\$12,461.00	(\$2,461.00)	-20%
EXPENSES Total			\$118,225.00	\$133,194.00	(\$14,969.00)	-11%
Fund REVENUE Total: 540 - Lighthouse Sound			\$118,225.00	\$133,194.00	(\$14,969.00)	-11%
Fund EXPENSE Total: 540 - Lighthouse Sound			\$118,225.00	\$133,194.00	(\$14,969.00)	-11%
Fund Total: 540 - Lighthouse Sound			\$0.00	\$0.00	\$0.00	

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
Fund: 545 - Mystic Harbour						
REVENUES						
<i>CHG SVC - Charges for Services</i>						
	5000.100	Domestic Water Service	579,000.00	537,000.00	42,000.00	8%
	5000.200	Domestic Water Usage	123,000.00	157,000.00	(34,000.00)	-22%
	5005.100	Commercial Water Service	233,400.00	196,200.00	37,200.00	19%
	5005.200	Commercial Water Usage	66,000.00	95,000.00	(29,000.00)	-31%
	5010.100	Domestic Sewer Service	841,800.00	745,089.00	96,711.00	13%
	5010.200	Domestic Sewer Usage	153,300.00	223,000.00	(69,700.00)	-31%
	5015.100	Commercial Sewer Service	574,600.00	500,400.00	74,200.00	15%
	5015.200	Commercial Sewer Usage	100,000.00	125,000.00	(25,000.00)	-20%
	5020.100	Additional Assessments - Accessibility Water Accessibility	85,700.00	85,425.00	275.00	0%
	5020.200	Additional Assessments - Accessibility Sewer Accessibility	159,000.00	186,660.00	(27,660.00)	-15%
	5040	Hook-Ups	30,000.00	30,000.00	0.00	0%
<i>Account Classification Total: CHG SVC - Charges for Services</i>			\$2,945,800.00	\$2,880,774.00	\$65,026.00	2%
<i>INT/PEN - Interest & Penalties</i>						
	4710	Penalty/Fees	18,000.00	18,000.00	0.00	0%
<i>Account Classification Total: INT/PEN - Interest & Penalties</i>			\$18,000.00	\$18,000.00	\$0.00	0%
<i>TRNS IN - Transfers In</i>						
	5510	Transfers From Other Funds	280,000.00	260,000.00	20,000.00	8%
	5975.100	Transfers From (To) Reserve	302,197.00	0.00	302,197.00	N/A
	5975.200	Transfers From Other Funds	0.00	119,616.00	(119,616.00)	-100%
<i>Account Classification Total: TRNS IN - Transfers In</i>			\$582,197.00	\$379,616.00	\$202,581.00	53%
REVENUES Total			\$3,545,997.00	\$3,278,390.00	\$267,607.00	8%
EXPENSES						
<i>PERS SVCS - Personnel Services</i>						
	6000.100	Personnel Services Salaries	366,744.00	292,247.00	74,497.00	25%
	6000.200	Personnel Services Salaries-Support Group	259,342.00	282,950.00	(23,608.00)	-8%
	6000.300	Personnel Services Salaries-Construction	8,264.00	9,339.00	(1,075.00)	-12%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
	6000.400	Personnel Services Overtime Pay	7,470.00	21,379.00	(13,909.00)	-65%
	6010.020	Benefits Contingency	109.00	236.00	(127.00)	-54%
	6010.025	Benefits Deferred Comp Match	6,993.00	2,220.00	4,773.00	215%
	6010.030	Benefits Hospitalization Insurance	163,625.00	151,288.00	12,337.00	8%
	6010.050	Benefits Retirement	83,474.00	77,626.00	5,848.00	8%
	6010.060	Benefits Social Security Taxes	48,452.00	46,363.00	2,089.00	5%
	6010.070	Benefits Unemployment Insurance	141.00	235.00	(94.00)	-40%
	6010.090	Benefits Workmans Compensation Ins	6,094.00	12,390.00	(6,296.00)	-51%
	6010.120	Benefits Long Term Disability	1,526.00	883.00	643.00	73%
	6010.130	Benefits Life Insurance	1,288.00	1,001.00	287.00	29%
	6010.140	Benefits FSA & PSA Admin and EAP Program	954.00	1,084.00	(130.00)	-12%
	6010.150	Benefits Retirement Administration Fee	650.00	1,131.00	(481.00)	-43%
	6010.900	Benefits OPEB contribution	14,215.00	28,976.00	(14,761.00)	-51%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>			\$969,341.00	\$929,348.00	\$39,993.00	4%
<i>SUPP & MAT - Supplies & Materials</i>						
	6100.010	Administrative Expense Administrative Expenses	30,604.00	23,637.00	6,967.00	29%
	6110.060	Supplies & Equipment Chemicals	300,000.00	450,000.00	(150,000.00)	-33%
	6110.065	Supplies & Equipment Water Chemicals	150,000.00	0.00	150,000.00	N/A
	6110.090	Supplies & Equipment Computers & Printers	421.00	0.00	421.00	N/A
	6110.245	Supplies & Equipment Mobile Phones	600.00	0.00	600.00	N/A
	6110.340	Supplies & Equipment Safety Program Equipment	1,928.00	3,806.00	(1,878.00)	-49%
	6110.390	Supplies & Equipment Small Equipment	895.00	608.00	287.00	47%
	6110.420	Supplies & Equipment Tools & Supplies	5,630.00	5,630.00	0.00	0%
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	3,266.00	3,022.00	244.00	8%
	6130.055	Equipment Maintenance Roads Management System	9,069.00	6,422.00	2,647.00	41%
	6130.060	Equipment Maintenance Software Licensing	3,087.00	3,087.00	0.00	0%
	6150.050	Uniforms & Personal Equipment Uniforms	2,264.00	2,124.00	140.00	7%
	6200.010	Other Supplies & Materials Lab Testing	62,000.00	30,000.00	32,000.00	107%
	6200.020	Other Supplies & Materials Materials	6,220.00	5,756.00	464.00	8%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
	6200.030	Other Supplies & Materials Testing Supplies	10,000.00	10,000.00	0.00	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>			\$585,984.00	\$544,092.00	\$41,892.00	8%
<i>MAINT & SVCS - Maintenance & Services</i>						
	6500.010	Systems Maintenance Collection System Maintenance	45,000.00	45,000.00	0.00	0%
	6500.020	Systems Maintenance Water Plant/System Maint	146,000.00	146,000.00	0.00	0%
	6500.030	Systems Maintenance Wastewater Treatment Plant Maint	200,000.00	200,000.00	0.00	0%
	6500.040	Systems Maintenance WWW Paving	5,000.00	5,000.00	0.00	0%
	6500.070	Systems Maintenance Contractor Water Install/Repair	20,000.00	20,000.00	0.00	0%
	6500.075	Systems Maintenance Contractor Sewer Install/Repair	20,000.00	20,000.00	0.00	0%
	6530.100	Consulting Services Professional Fees	4,868.00	15,179.00	(10,311.00)	-68%
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	40,916.00	39,102.00	1,814.00	5%
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	100,000.00	55,718.00	44,282.00	79%
	6550.060	Building Site Expenses Electricity	260,000.00	260,000.00	0.00	0%
	6550.120	Building Site Expenses Heating Propane	7,000.00	3,600.00	3,400.00	94%
	6550.140	Building Site Expenses Internet Access	2,195.00	2,195.00	0.00	0%
	6550.180	Building Site Expenses Pest Control/Termite Insp	800.00	682.00	118.00	17%
	6550.270	Building Site Expenses Telephone	6,389.00	6,389.00	0.00	0%
	6550.280	Building Site Expenses Tipping Fees	75,149.00	75,189.00	(40.00)	0%
	6700.100	Other Maint. & Svcs Payment to Sewer Utility	250,000.00	250,000.00	0.00	0%
	6700.150	Other Maint. & Svcs Payment to Water Utility Effluen	60,000.00	40,000.00	20,000.00	50%
	6700.400	Other Maint. & Svcs State Waste Water Sludge Fees	1,000.00	1,000.00	0.00	0%
	6700.500	Other Maint. & Svcs Water & Wastewater Construction	79,609.00	0.00	79,609.00	N/A
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>			\$1,323,926.00	\$1,185,054.00	\$138,872.00	12%
<i>OTHR CHGS - Other Charges</i>						
	7000.060	Travel, Training & Expense Educational Training	2,053.00	1,899.00	154.00	8%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
	7170.100	Benefits & Insurance Property & Liability Insurance	85,000.00	51,850.00	33,150.00	64%
	7200.010	Bond & Interest Expense Interest Expense	75,414.00	5,210.00	70,204.00	1347%
	7200.025	Bond & Interest Expense Bond Principal Expense	157,279.00	0.00	157,279.00	N/A
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			\$319,746.00	\$58,959.00	\$260,787.00	442%
<i>CAP EQ - Capital Equipment</i>						
	9010	Capital Equipment	22,000.00	330,937.00	(308,937.00)	-93%
	9010.080	Capital Equipment Construction Projects	325,000.00	230,000.00	95,000.00	41%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>			\$347,000.00	\$560,937.00	(\$213,937.00)	-38%
EXPENSES Total			\$3,545,997.00	\$3,278,390.00	\$267,607.00	8%
Fund REVENUE Total: 545 - Mystic Harbour			\$3,545,997.00	\$3,278,390.00	\$267,607.00	8%
Fund EXPENSE Total: 545 - Mystic Harbour			\$3,545,997.00	\$3,278,390.00	\$267,607.00	8%
Fund Total: 545 - Mystic Harbour			\$0.00	\$0.00	\$0.00	

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
Fund: 546 - Mystic Harbour Debt Service						
REVENUES						
<i>TRNS IN - Transfers In</i>						
	5975.100	Transfers From (To) Reserve	80,121.00	0.00	80,121.00	N/A
<i>Account Classification Total: TRNS IN - Transfers In</i>			\$80,121.00	\$0.00	\$80,121.00	
<i>DEBT SRV REV - Debt Service Revenue</i>						
	5980	Front Foot/EDU Revenue	442,200.00	0.00	442,200.00	N/A
<i>Account Classification Total: DEBT SRV REV - Debt Service Revenue</i>			\$442,200.00	\$0.00	\$442,200.00	
REVENUES Total			\$522,321.00	\$0.00	\$522,321.00	
EXPENSES						
<i>OTHR CHGS - Other Charges</i>						
	7200.020	Bond & Interest Expense Bond Interest Expense	209,014.00	0.00	209,014.00	N/A
	7200.025	Bond & Interest Expense Bond Principal Expense	313,307.00	0.00	313,307.00	N/A
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			\$522,321.00	\$0.00	\$522,321.00	
EXPENSES Total			\$522,321.00	\$0.00	\$522,321.00	
Fund REVENUE Total: 546 - Mystic Harbour Debt Service			\$522,321.00	\$0.00	\$522,321.00	0%
Fund EXPENSE Total: 546 - Mystic Harbour Debt Service			\$522,321.00	\$0.00	\$522,321.00	0%
Fund Total: 546 - Mystic Harbour Debt Service			\$0.00	\$0.00	\$0.00	0%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
Fund: 550 - Newark						
REVENUES						
<i>CHG SVC - Charges for Services</i>						
	5000.100	Domestic Water Service	36,300.00	42,560.00	(6,260.00)	-15%
	5000.200	Domestic Water Usage	7,000.00	4,000.00	3,000.00	75%
	5005.100	Commercial Water Service	10,600.00	10,080.00	520.00	5%
	5005.200	Commercial Water Usage	400.00	800.00	(400.00)	-50%
	5010.100	Domestic Sewer Service	103,200.00	100,800.00	2,400.00	2%
	5010.200	Domestic Sewer Usage	20,000.00	10,000.00	10,000.00	100%
	5015.100	Commercial Sewer Service	61,200.00	57,960.00	3,240.00	6%
	5015.200	Commercial Sewer Usage	3,000.00	2,000.00	1,000.00	50%
	5020.100	Additional Assessments - Accessibility Water Accessibility	2,500.00	476.00	2,024.00	425%
	5020.200	Additional Assessments - Accessibility Sewer Accessibility	5,300.00	4,284.00	1,016.00	24%
<i>Account Classification Total: CHG SVC - Charges for Services</i>			\$249,500.00	\$232,960.00	\$16,540.00	7%
<i>INT/PEN - Interest & Penalties</i>						
	4710	Penalty/Fees	3,000.00	3,000.00	0.00	0%
<i>Account Classification Total: INT/PEN - Interest & Penalties</i>			\$3,000.00	\$3,000.00	\$0.00	0%
<i>MISC - Miscellaneous</i>						
	4270	Rents-Tower Site/Contrib & Donat	78,070.00	76,539.00	1,531.00	2%
<i>Account Classification Total: MISC - Miscellaneous</i>			\$78,070.00	\$76,539.00	\$1,531.00	2%
<i>OTH REV - Other Revenue</i>						
	5850	Other Revenue	400.00	400.00	0.00	0%
<i>Account Classification Total: OTH REV - Other Revenue</i>			\$400.00	\$400.00	\$0.00	0%
<i>TRNS IN - Transfers In</i>						
	5975.100	Transfers From (To) Reserve	18,386.00	0.00	18,386.00	N/A
	5975.200	Transfers From Other Funds	0.00	94,924.00	(94,924.00)	-100%
<i>Account Classification Total: TRNS IN - Transfers In</i>			\$18,386.00	\$94,924.00	(\$76,538.00)	-81%
REVENUES Total			\$349,356.00	\$407,823.00	(\$58,467.00)	-14%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
EXPENSES						
<i>PERS SVCS - Personnel Services</i>						
	6000.100	Personnel Services Salaries	59,123.00	49,249.00	9,874.00	20%
	6000.200	Personnel Services Salaries-Support Group	42,438.00	68,683.00	(26,245.00)	-38%
	6000.300	Personnel Services Salaries-Construction	787.00	1,610.00	(823.00)	-51%
	6000.400	Personnel Services Overtime Pay	2,740.00	6,102.00	(3,362.00)	-55%
	6010.020	Benefits Contingency	18.00	48.00	(30.00)	-63%
	6010.025	Benefits Deferred Comp Match	1,400.00	205.00	1,195.00	583%
	6010.030	Benefits Hospitalization Insurance	22,266.00	28,131.00	(5,865.00)	-21%
	6010.050	Benefits Retirement	13,863.00	15,875.00	(2,012.00)	-13%
	6010.060	Benefits Social Security Taxes	7,803.00	9,606.00	(1,803.00)	-19%
	6010.070	Benefits Unemployment Insurance	23.00	48.00	(25.00)	-52%
	6010.090	Benefits Workmans Compensation Ins	983.00	2,534.00	(1,551.00)	-61%
	6010.120	Benefits Long Term Disability	248.00	181.00	67.00	37%
	6010.130	Benefits Life Insurance	209.00	205.00	4.00	2%
	6010.140	Benefits FSA & PSA Admin and EAP Program	154.00	222.00	(68.00)	-31%
	6010.150	Benefits Retirement Administration Fee	105.00	231.00	(126.00)	-55%
	6010.900	Benefits OPEB contribution	2,361.00	6,510.00	(4,149.00)	-64%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>			\$154,521.00	\$189,440.00	(\$34,919.00)	-18%
<i>SUPP & MAT - Supplies & Materials</i>						
	6100.010	Administrative Expense Administrative Expenses	2,329.00	2,329.00	0.00	0%
	6110.060	Supplies & Equipment Chemicals	4,000.00	8,000.00	(4,000.00)	-50%
	6110.065	Supplies & Equipment Water Chemicals	6,000.00	0.00	6,000.00	N/A
	6110.090	Supplies & Equipment Computers & Printers	32.00	0.00	32.00	N/A
	6110.340	Supplies & Equipment Safety Program Equipment	434.00	2,589.00	(2,155.00)	-83%
	6110.390	Supplies & Equipment Small Equipment	167.00	197.00	(30.00)	-15%
	6110.420	Supplies & Equipment Tools & Supplies	176.00	145.00	31.00	21%
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	750.00	999.00	(249.00)	-25%
	6130.055	Equipment Maintenance Roads Management System	688.00	637.00	51.00	8%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
	6130.060	Equipment Maintenance Software Licensing	844.00	844.00	0.00	0%
	6150.050	Uniforms & Personal Equipment Uniforms	508.00	692.00	(184.00)	-27%
	6200.010	Other Supplies & Materials Lab Testing	36,700.00	36,700.00	0.00	0%
	6200.020	Other Supplies & Materials Materials	1,428.00	1,904.00	(476.00)	-25%
	6200.030	Other Supplies & Materials Testing Supplies	1,500.00	1,000.00	500.00	50%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>			\$55,556.00	\$56,036.00	(\$480.00)	-1%
<i>MAINT & SVCS - Maintenance & Services</i>						
	6500.010	Systems Maintenance Collection System Maintenance	9,200.00	9,200.00	0.00	0%
	6500.020	Systems Maintenance Water Plant/System Maint	15,000.00	15,000.00	0.00	0%
	6500.030	Systems Maintenance Wastewater Treatment Plant Maint	12,000.00	12,000.00	0.00	0%
	6500.040	Systems Maintenance WWW Paving	1,000.00	0.00	1,000.00	N/A
	6500.070	Systems Maintenance Contractor Water Install/Repair	4,500.00	4,500.00	0.00	0%
	6530.100	Consulting Services Professional Fees	13,070.00	60,315.00	(47,245.00)	-78%
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	8,887.00	12,474.00	(3,587.00)	-29%
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	3,000.00	1,000.00	2,000.00	200%
	6550.060	Building Site Expenses Electricity	25,000.00	20,000.00	5,000.00	25%
	6550.270	Building Site Expenses Telephone	640.00	640.00	0.00	0%
	6550.280	Building Site Expenses Tipping Fees	13.00	44.00	(31.00)	-70%
	6700.500	Other Maint. & Svcs Water & Wastewater Construction	8,455.00	0.00	8,455.00	N/A
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>			\$100,765.00	\$135,173.00	(\$34,408.00)	-25%
<i>OTHR CHGS - Other Charges</i>						
	7000.060	Travel, Training & Expense Educational Training	471.00	628.00	(157.00)	-25%
	7170.100	Benefits & Insurance Property & Liability Insurance	11,000.00	6,300.00	4,700.00	75%
	7200.010	Bond & Interest Expense Interest Expense	9,004.00	850.00	8,154.00	959%
	7200.025	Bond & Interest Expense Bond Principal Expense	18,039.00	0.00	18,039.00	N/A
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			\$38,514.00	\$7,778.00	\$30,736.00	395%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
<i>CAP EQ - Capital Equipment</i>						
	9010	Capital Equipment	0.00	19,396.00	(19,396.00)	-100%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>			\$0.00	\$19,396.00	(\$19,396.00)	-100%
EXPENSES Total			\$349,356.00	\$407,823.00	(\$58,467.00)	-14%
Fund REVENUE Total: 550 - Newark			\$349,356.00	\$407,823.00	(\$58,467.00)	-14%
Fund EXPENSE Total: 550 - Newark			\$349,356.00	\$407,823.00	(\$58,467.00)	-14%
Fund Total: 550 - Newark			\$0.00	\$0.00	\$0.00	

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
Fund: 551 - Newark Debt Service						
REVENUES						
<i>TRNS IN - Transfers In</i>						
	5975.100	Transfers From (To) Reserve	(7,225.00)	0.00	(7,225.00)	0%
<i>Account Classification Total: TRNS IN - Transfers In</i>			(\$7,225.00)	\$0.00	(\$7,225.00)	
<i>DEBT SRV REV - Debt Service Revenue</i>						
	5980	Front Foot/EDU Revenue	65,688.00	0.00	65,688.00	N/A
<i>Account Classification Total: DEBT SRV REV - Debt Service Revenue</i>			\$65,688.00	\$0.00	\$65,688.00	
REVENUES Total			\$58,463.00	\$0.00	\$58,463.00	
EXPENSES						
<i>OTHR CHGS - Other Charges</i>						
	7200.020	Bond & Interest Expense Bond Interest Expense	4,126.00	0.00	4,126.00	N/A
	7200.025	Bond & Interest Expense Bond Principal Expense	54,337.00	0.00	54,337.00	N/A
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			\$58,463.00	\$0.00	\$58,463.00	
EXPENSES Total			\$58,463.00	\$0.00	\$58,463.00	
Fund REVENUE Total: 551 - Newark Debt Service			\$58,463.00	\$0.00	\$58,463.00	0%
Fund EXPENSE Total: 551 - Newark Debt Service			\$58,463.00	\$0.00	\$58,463.00	0%
Fund Total: 551 - Newark Debt Service			\$0.00	\$0.00	\$0.00	0%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
Fund: 555 - Ocean Pines						
REVENUES						
<i>CHG SVC - Charges for Services</i>						
	5000.100	Domestic Water Service	1,822,000.00	1,770,230.00	51,770.00	3%
	5000.200	Domestic Water Usage	415,000.00	320,000.00	95,000.00	30%
	5005.100	Commercial Water Service	157,000.00	120,802.00	36,198.00	30%
	5005.200	Commercial Water Usage	45,000.00	30,000.00	15,000.00	50%
	5010.100	Domestic Sewer Service	5,471,000.00	5,310,690.00	160,310.00	3%
	5010.200	Domestic Sewer Usage	1,246,000.00	865,000.00	381,000.00	44%
	5015.100	Commercial Sewer Service	606,000.00	474,639.00	131,361.00	28%
	5015.200	Commercial Sewer Usage	144,000.00	85,000.00	59,000.00	69%
	5020.100	Additional Assessments - Accessibility Water Accessibility	63,000.00	84,517.00	(21,517.00)	-25%
	5020.200	Additional Assessments - Accessibility Sewer Accessibility	197,000.00	253,551.00	(56,551.00)	-22%
	5025	Transfer from River Run	108,000.00	65,000.00	43,000.00	66%
	5030	White Horse Park Revenue	312,480.00	297,600.00	14,880.00	5%
	5040	Hook-Ups	120,000.00	120,000.00	0.00	0%
<i>Account Classification Total: CHG SVC - Charges for Services</i>			\$10,706,480.00	\$9,797,029.00	\$909,451.00	9%
<i>INT/PEN - Interest & Penalties</i>						
	4700	Interest On Investments	24,000.00	0.00	24,000.00	N/A
	4710	Penalty/Fees	95,000.00	95,000.00	0.00	0%
<i>Account Classification Total: INT/PEN - Interest & Penalties</i>			\$119,000.00	\$95,000.00	\$24,000.00	25%
<i>OTH REV - Other Revenue</i>						
	5042	Equity Contribution	81,500.00	81,500.00	0.00	0%
	5850	Other Revenue	242,000.00	642,000.00	(400,000.00)	-62%
	5875	Rent/Overhead Reimbursement	30,000.00	30,000.00	0.00	0%
<i>Account Classification Total: OTH REV - Other Revenue</i>			\$353,500.00	\$753,500.00	(\$400,000.00)	-53%
<i>TRNS IN - Transfers In</i>						
	5975.100	Transfers From (To) Reserve	317,021.00	(347,736.00)	664,757.00	-191%
<i>Account Classification Total: TRNS IN - Transfers In</i>			\$317,021.00	(\$347,736.00)	\$664,757.00	-191%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
REVENUES Total			\$11,496,001.00	\$10,297,793.00	\$1,198,208.00	12%
EXPENSES						
Department: 8001 - Admin						
<i>PERS SVCS - Personnel Services</i>						
	6000.100	Personnel Services Salaries	654,089.00	613,954.00	40,135.00	7%
	6000.200	Personnel Services Salaries-Support Group	45,882.00	47,361.00	(1,479.00)	-3%
	6000.400	Personnel Services Overtime Pay	90.00	179.00	(89.00)	-50%
	6010.020	Benefits Contingency	194.00	266.00	(72.00)	-27%
	6010.025	Benefits Deferred Comp Match	8,369.00	2,242.00	6,127.00	273%
	6010.030	Benefits Hospitalization Insurance	120,530.00	94,252.00	26,278.00	28%
	6010.050	Benefits Retirement	100,843.00	87,822.00	13,021.00	15%
	6010.060	Benefits Social Security Taxes	53,377.00	50,208.00	3,169.00	6%
	6010.070	Benefits Unemployment Insurance	250.00	266.00	(16.00)	-6%
	6010.090	Benefits Workmans Compensation Ins	10,854.00	14,018.00	(3,164.00)	-23%
	6010.120	Benefits Long Term Disability	1,613.00	999.00	614.00	61%
	6010.130	Benefits Life Insurance	1,387.00	1,133.00	254.00	22%
	6010.140	Benefits FSA & PSA Admin and EAP Program	1,698.00	1,226.00	472.00	38%
	6010.150	Benefits Retirement Administration Fee	1,157.00	1,279.00	(122.00)	-10%
	6010.900	Benefits OPEB contribution	21,218.00	12,727.00	8,491.00	67%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>			\$1,021,551.00	\$927,932.00	\$93,619.00	10%
<i>SUPP & MAT - Supplies & Materials</i>						
	6100.010	Administrative Expense Administrative Expenses	87,705.00	87,705.00	0.00	0%
	6100.190	Administrative Expense Office Supplies	3,600.00	3,600.00	0.00	0%
	6110.090	Supplies & Equipment Computers & Printers	2,387.00	2,100.00	287.00	14%
	6110.245	Supplies & Equipment Mobile Phones	516.00	0.00	516.00	N/A
	6110.280	Supplies & Equipment Office Furniture	1,300.00	1,020.00	280.00	27%
	6110.290	Supplies & Equipment Other Office Equipment	1,980.00	1,980.00	0.00	0%
	6110.340	Supplies & Equipment Safety Program Equipment	2,075.00	2,075.00	0.00	0%
	6110.390	Supplies & Equipment Small Equipment	86.00	78.00	8.00	10%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	451.00	410.00	41.00	10%
	6130.055	Equipment Maintenance Roads Management System	38,519.00	30,856.00	7,663.00	25%
	6130.060	Equipment Maintenance Software Licensing	2,459.00	2,459.00	0.00	0%
	6150.050	Uniforms & Personal Equipment Uniforms	21,000.00	18,274.00	2,726.00	15%
	6200.020	Other Supplies & Materials Materials	860.00	782.00	78.00	10%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>			\$162,938.00	\$151,339.00	\$11,599.00	8%
<i>MAINT & SVCS - Maintenance & Services</i>						
	6530.100	Consulting Services Professional Fees	35,275.00	35,275.00	0.00	0%
	6540.020	Vehicle Operating Expenses Fuel - WC Fleet	5,000.00	5,000.00	0.00	0%
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	9,692.00	9,692.00	0.00	0%
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	28,051.00	18,611.00	9,440.00	51%
	6550.040	Building Site Expenses Cleaning Contract	10,360.00	10,360.00	0.00	0%
	6550.050	Building Site Expenses Custodial Supplies	2,000.00	688.00	1,312.00	191%
	6550.180	Building Site Expenses Pest Control/Termite Insp	341.00	341.00	0.00	0%
	6550.270	Building Site Expenses Telephone	11,772.00	11,772.00	0.00	0%
	6700.500	Other Maint. & Svcs Water & Wastewater Construction	164,685.00	0.00	164,685.00	N/A
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>			\$267,176.00	\$91,739.00	\$175,437.00	191%
<i>OTHR CHGS - Other Charges</i>						
	7000.020	Travel, Training & Expense Board Member Allowance	7,000.00	3,500.00	3,500.00	100%
	7000.060	Travel, Training & Expense Educational Training	1,258.00	2,633.00	(1,375.00)	-52%
	7000.100	Travel, Training & Expense Meetings/Conferences/Shows	10,255.00	355.00	9,900.00	2789%
	7170.100	Benefits & Insurance Property & Liability Insurance	108,000.00	60,400.00	47,600.00	79%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			\$126,513.00	\$66,888.00	\$59,625.00	89%
<i>CAP EQ - Capital Equipment</i>						
	9010	Capital Equipment	0.00	411,190.00	(411,190.00)	-100%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>			\$0.00	\$411,190.00	(\$411,190.00)	-100%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
Department Total: 8001 - Admin			\$1,578,178.00	\$1,649,088.00	(\$70,910.00)	-4%
Department: 8002 - Water						
<i>PERS SVCS - Personnel Services</i>						
	6000.100	Personnel Services Salaries	650,399.00	476,066.00	174,333.00	37%
	6000.200	Personnel Services Salaries-Support Group	32,794.00	35,913.00	(3,119.00)	-9%
	6000.300	Personnel Services Salaries-Construction	141,000.00	166,218.00	(25,218.00)	-15%
	6000.400	Personnel Services Overtime Pay	22,330.00	23,108.00	(778.00)	-3%
	6010.020	Benefits Contingency	193.00	273.00	(80.00)	-29%
	6010.025	Benefits Deferred Comp Match	4,480.00	4,501.00	(21.00)	0%
	6010.030	Benefits Hospitalization Insurance	185,811.00	135,828.00	49,983.00	37%
	6010.050	Benefits Retirement	112,464.00	90,064.00	22,400.00	25%
	6010.060	Benefits Social Security Taxes	59,492.00	53,649.00	5,843.00	11%
	6010.070	Benefits Unemployment Insurance	249.00	273.00	(24.00)	-9%
	6010.090	Benefits Workmans Compensation Ins	10,815.00	14,376.00	(3,561.00)	-25%
	6010.120	Benefits Long Term Disability	1,883.00	1,025.00	858.00	84%
	6010.130	Benefits Life Insurance	1,579.00	1,162.00	417.00	36%
	6010.140	Benefits FSA & PSA Admin and EAP Program	1,691.00	1,257.00	434.00	35%
	6010.150	Benefits Retirement Administration Fee	1,153.00	1,312.00	(159.00)	-12%
	6010.900	Benefits OPEB contribution	20,571.00	39,957.00	(19,386.00)	-49%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>			\$1,246,904.00	\$1,044,982.00	\$201,922.00	19%
<i>SUPP & MAT - Supplies & Materials</i>						
	6110.060	Supplies & Equipment Chemicals	260,000.00	250,000.00	10,000.00	4%
	6110.090	Supplies & Equipment Computers & Printers	300.00	0.00	300.00	N/A
	6110.245	Supplies & Equipment Mobile Phones	1,668.00	0.00	1,668.00	N/A
	6110.340	Supplies & Equipment Safety Program Equipment	3,436.00	3,436.00	0.00	0%
	6110.390	Supplies & Equipment Small Equipment	6,273.00	1,555.00	4,718.00	303%
	6110.420	Supplies & Equipment Tools & Supplies	39,340.00	10,630.00	28,710.00	270%
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	369.00	517.00	(148.00)	-29%
	6150.050	Uniforms & Personal Equipment Uniforms	1,902.00	1,943.00	(41.00)	-2%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
	6200.010	Other Supplies & Materials Lab Testing	50,000.00	50,000.00	0.00	0%
	6200.020	Other Supplies & Materials Materials	702.00	985.00	(283.00)	-29%
	6200.030	Other Supplies & Materials Testing Supplies	2,000.00	2,000.00	0.00	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>			\$365,990.00	\$321,066.00	\$44,924.00	14%
<i>MAINT & SVCS - Maintenance & Services</i>						
	6500.020	Systems Maintenance Water Plant/System Maint	480,000.00	440,000.00	40,000.00	9%
	6500.040	Systems Maintenance WWW Paving	45,000.00	40,000.00	5,000.00	13%
	6500.070	Systems Maintenance Contractor Water Install/Repair	350,000.00	350,000.00	0.00	0%
	6530.100	Consulting Services Professional Fees	33,650.00	85,000.00	(51,350.00)	-60%
	6540.020	Vehicle Operating Expenses Fuel - WC Fleet	22,000.00	22,000.00	0.00	0%
	6540.030	Vehicle Operating Expenses Vehicle Maintenance	20,000.00	12,000.00	8,000.00	67%
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	72,797.00	72,096.00	701.00	1%
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	18,000.00	0.00	18,000.00	N/A
	6550.060	Building Site Expenses Electricity	100,000.00	95,000.00	5,000.00	5%
	6550.120	Building Site Expenses Heating Propane	12,000.00	10,000.00	2,000.00	20%
	6550.270	Building Site Expenses Telephone	5,960.00	1,750.00	4,210.00	241%
	6550.280	Building Site Expenses Tipping Fees	20,000.00	62,739.00	(42,739.00)	-68%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>			\$1,179,407.00	\$1,190,585.00	(\$11,178.00)	-1%
<i>OTHR CHGS - Other Charges</i>						
	7000.060	Travel, Training & Expense Educational Training	4,325.00	4,325.00	0.00	0%
	7200.010	Bond & Interest Expense Interest Expense	50,249.00	73,750.00	(23,501.00)	-32%
	7200.025	Bond & Interest Expense Bond Principal Expense	122,715.00	0.00	122,715.00	N/A
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			\$177,289.00	\$78,075.00	\$99,214.00	127%
<i>CAP EQ - Capital Equipment</i>						
	9010	Capital Equipment	375,000.00	165,000.00	210,000.00	127%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>			\$375,000.00	\$165,000.00	\$210,000.00	127%
Department Total: 8002 - Water			\$3,344,590.00	\$2,799,708.00	\$544,882.00	19%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
Department: 8003 - Treatment Plant						
<i>PERS SVCS - Personnel Services</i>						
	6000.100	Personnel Services Salaries	1,058,895.00	856,648.00	202,247.00	24%
	6000.200	Personnel Services Salaries-Support Group	21,192.00	19,460.00	1,732.00	9%
	6000.300	Personnel Services Salaries-Construction	14,514.00	16,648.00	(2,134.00)	-13%
	6000.400	Personnel Services Overtime Pay	58,160.00	57,635.00	525.00	1%
	6010.020	Benefits Contingency	314.00	360.00	(46.00)	-13%
	6010.025	Benefits Deferred Comp Match	10,438.00	9,093.00	1,345.00	15%
	6010.030	Benefits Hospitalization Insurance	325,871.00	245,427.00	80,444.00	33%
	6010.050	Benefits Retirement	171,282.00	118,558.00	52,724.00	44%
	6010.060	Benefits Social Security Taxes	83,741.00	72,718.00	11,023.00	15%
	6010.070	Benefits Unemployment Insurance	406.00	360.00	46.00	13%
	6010.090	Benefits Workmans Compensation Ins	17,608.00	18,924.00	(1,316.00)	-7%
	6010.120	Benefits Long Term Disability	2,585.00	1,349.00	1,236.00	92%
	6010.130	Benefits Life Insurance	2,174.00	1,529.00	645.00	42%
	6010.140	Benefits FSA & PSA Admin and EAP Program	2,754.00	1,655.00	1,099.00	66%
	6010.150	Benefits Retirement Administration Fee	1,877.00	1,727.00	150.00	9%
	6010.900	Benefits OPEB contribution	29,352.00	51,583.00	(22,231.00)	-43%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>			\$1,801,163.00	\$1,473,674.00	\$327,489.00	22%
<i>SUPP & MAT - Supplies & Materials</i>						
	6110.060	Supplies & Equipment Chemicals	525,000.00	525,000.00	0.00	0%
	6110.090	Supplies & Equipment Computers & Printers	1,680.00	21,060.00	(19,380.00)	-92%
	6110.340	Supplies & Equipment Safety Program Equipment	4,583.00	7,583.00	(3,000.00)	-40%
	6110.390	Supplies & Equipment Small Equipment	1,518.00	205.00	1,313.00	640%
	6110.420	Supplies & Equipment Tools & Supplies	12,664.00	3,196.00	9,468.00	296%
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	3,271.00	3,759.00	(488.00)	-13%
	6150.050	Uniforms & Personal Equipment Uniforms	648.00	715.00	(67.00)	-9%
	6200.010	Other Supplies & Materials Lab Testing	60,400.00	60,400.00	0.00	0%
	6200.020	Other Supplies & Materials Materials	4,516.00	5,445.00	(929.00)	-17%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
	6200.030	Other Supplies & Materials Testing Supplies	15,000.00	15,000.00	0.00	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>			\$629,280.00	\$642,363.00	(\$13,083.00)	-2%
<i>MAINT & SVCS - Maintenance & Services</i>						
	6500.030	Systems Maintenance Wastewater Treatment Plant Maint	200,000.00	175,000.00	25,000.00	14%
	6530.100	Consulting Services Professional Fees	6,665.00	0.00	6,665.00	N/A
	6540.020	Vehicle Operating Expenses Fuel - WC Fleet	22,000.00	22,000.00	0.00	0%
	6540.030	Vehicle Operating Expenses Vehicle Maintenance	30,000.00	30,000.00	0.00	0%
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	22,425.00	17,344.00	5,081.00	29%
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	22,000.00	21,337.00	663.00	3%
	6550.060	Building Site Expenses Electricity	300,000.00	300,000.00	0.00	0%
	6550.120	Building Site Expenses Heating Propane	6,000.00	3,663.00	2,337.00	64%
	6550.270	Building Site Expenses Telephone	3,000.00	3,000.00	0.00	0%
	6550.280	Building Site Expenses Tipping Fees	260,000.00	180,359.00	79,641.00	44%
	6700.400	Other Maint. & Svcs State Waste Water Sludge Fees	5,000.00	3,000.00	2,000.00	67%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>			\$877,090.00	\$755,703.00	\$121,387.00	16%
<i>OTHR CHGS - Other Charges</i>						
	7000.060	Travel, Training & Expense Educational Training	7,693.00	6,477.00	1,216.00	19%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			\$7,693.00	\$6,477.00	\$1,216.00	19%
<i>CAP EQ - Capital Equipment</i>						
	9010.090	Capital Equipment Other WWW Equipment	400,000.00	326,000.00	74,000.00	23%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>			\$400,000.00	\$326,000.00	\$74,000.00	23%
Department Total: 8003 - Treatment Plant			\$3,715,226.00	\$3,204,217.00	\$511,009.00	16%
Department: 8004 - Collection Systems						
<i>PERS SVCS - Personnel Services</i>						
	6000.100	Personnel Services Salaries	574,485.00	540,351.00	34,134.00	6%
	6000.200	Personnel Services Salaries-Support Group	72,020.00	61,338.00	10,682.00	17%
	6000.300	Personnel Services Salaries-Construction	133,584.00	155,332.00	(21,748.00)	-14%
	6000.400	Personnel Services Overtime Pay	27,080.00	41,891.00	(14,811.00)	-35%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
	6010.020	Benefits Contingency	170.00	305.00	(135.00)	-44%
	6010.025	Benefits Deferred Comp Match	14,186.00	7,360.00	6,826.00	93%
	6010.030	Benefits Hospitalization Insurance	189,363.00	205,677.00	(16,314.00)	-8%
	6010.050	Benefits Retirement	125,110.00	100,532.00	24,578.00	24%
	6010.060	Benefits Social Security Taxes	59,746.00	61,123.00	(1,377.00)	-2%
	6010.070	Benefits Unemployment Insurance	220.00	305.00	(85.00)	-28%
	6010.090	Benefits Workmans Compensation Ins	9,553.00	16,047.00	(6,494.00)	-40%
	6010.120	Benefits Long Term Disability	1,865.00	1,144.00	721.00	63%
	6010.130	Benefits Life Insurance	1,566.00	1,297.00	269.00	21%
	6010.140	Benefits FSA & PSA Admin and EAP Program	1,494.00	1,403.00	91.00	6%
	6010.150	Benefits Retirement Administration Fee	1,018.00	1,464.00	(446.00)	-30%
	6010.900	Benefits OPEB contribution	20,070.00	41,187.00	(21,117.00)	-51%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>			\$1,231,530.00	\$1,236,756.00	(\$5,226.00)	0%
<i>SUPP & MAT - Supplies & Materials</i>						
	6110.245	Supplies & Equipment Mobile Phones	1,000.00	0.00	1,000.00	N/A
	6110.340	Supplies & Equipment Safety Program Equipment	4,200.00	4,200.00	0.00	0%
	6110.390	Supplies & Equipment Small Equipment	3,036.00	459.00	2,577.00	561%
	6110.420	Supplies & Equipment Tools & Supplies	23,700.00	9,607.00	14,093.00	147%
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	634.00	545.00	89.00	16%
	6150.050	Uniforms & Personal Equipment Uniforms	1,351.00	1,608.00	(257.00)	-16%
	6200.020	Other Supplies & Materials Materials	1,208.00	1,039.00	169.00	16%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>			\$35,129.00	\$17,458.00	\$17,671.00	101%
<i>MAINT & SVCS - Maintenance & Services</i>						
	6500.010	Systems Maintenance Collection System Maintenance	300,000.00	282,850.00	17,150.00	6%
	6500.040	Systems Maintenance WWW Paving	10,000.00	10,000.00	0.00	0%
	6500.075	Systems Maintenance Contractor Sewer Install/Repair	100,000.00	100,000.00	0.00	0%
	6530.100	Consulting Services Professional Fees	13,250.00	0.00	13,250.00	N/A
	6540.020	Vehicle Operating Expenses Fuel - WC Fleet	35,000.00	35,000.00	0.00	0%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
	6540.030	Vehicle Operating Expenses Vehicle Maintenance	45,000.00	40,000.00	5,000.00	13%
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	45,673.00	57,759.00	(12,086.00)	-21%
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	2,000.00	2,000.00	0.00	0%
	6550.060	Building Site Expenses Electricity	430,000.00	430,000.00	0.00	0%
	6550.270	Building Site Expenses Telephone	8,800.00	8,800.00	0.00	0%
	6550.280	Building Site Expenses Tipping Fees	29,282.00	29,282.00	0.00	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>			\$1,019,005.00	\$995,691.00	\$23,314.00	2%
<i>OTHR CHGS - Other Charges</i>						
	7000.060	Travel, Training & Expense Educational Training	7,343.00	7,343.00	0.00	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			\$7,343.00	\$7,343.00	\$0.00	0%
<i>CAP EQ - Capital Equipment</i>						
	9010.090	Capital Equipment Other WWW Equipment	565,000.00	285,000.00	280,000.00	98%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>			\$565,000.00	\$285,000.00	\$280,000.00	98%
Department Total: 8004 - Collection Systems			\$2,858,007.00	\$2,542,248.00	\$315,759.00	12%
Department: 8006 - Veh-Equip						
<i>PERS SVCS - Personnel Services</i>						
	6000.100	Personnel Services Salaries	0.00	71,792.00	(71,792.00)	-100%
	6010.020	Benefits Contingency	0.00	29.00	(29.00)	-100%
	6010.025	Benefits Deferred Comp Match	0.00	978.00	(978.00)	-100%
	6010.030	Benefits Hospitalization Insurance	0.00	8,593.00	(8,593.00)	-100%
	6010.050	Benefits Retirement	0.00	9,534.00	(9,534.00)	-100%
	6010.060	Benefits Social Security Taxes	0.00	5,494.00	(5,494.00)	-100%
	6010.070	Benefits Unemployment Insurance	0.00	29.00	(29.00)	-100%
	6010.090	Benefits Workmans Compensation Ins	0.00	1,522.00	(1,522.00)	-100%
	6010.120	Benefits Long Term Disability	0.00	108.00	(108.00)	-100%
	6010.130	Benefits Life Insurance	0.00	123.00	(123.00)	-100%
	6010.140	Benefits FSA & PSA Admin and EAP Program	0.00	133.00	(133.00)	-100%
	6010.150	Benefits Retirement Administration Fee	0.00	139.00	(139.00)	-100%
	6010.900	Benefits OPEB contribution	0.00	3,406.00	(3,406.00)	-100%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
<i>Account Classification Total: PERS SVCS - Personnel Services</i>			\$0.00	\$101,880.00	(\$101,880.00)	-100%
<i>SUPP & MAT - Supplies & Materials</i>						
	6110.340	Supplies & Equipment Safety Program Equipment	0.00	23.00	(23.00)	-100%
	6110.365	Supplies & Equipment Shop Supplies	0.00	0.00	0.00	N/A
	6110.390	Supplies & Equipment Small Equipment	0.00	8.00	(8.00)	-100%
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	0.00	40.00	(40.00)	-100%
	6150.050	Uniforms & Personal Equipment Uniforms	0.00	26.00	(26.00)	-100%
	6200.020	Other Supplies & Materials Materials	0.00	76.00	(76.00)	-100%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>			\$0.00	\$173.00	(\$173.00)	-100%
<i>MAINT & SVCS - Maintenance & Services</i>						
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	0.00	454.00	(454.00)	-100%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>			\$0.00	\$454.00	(\$454.00)	-100%
<i>OTHR CHGS - Other Charges</i>						
	7000.060	Travel, Training & Expense Educational Training	0.00	25.00	(25.00)	-100%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			\$0.00	\$25.00	(\$25.00)	-100%
Department Total: 8006 - Veh-Equip			\$0.00	\$102,532.00	(\$102,532.00)	-100%
EXPENSES Total			\$11,496,001.00	\$10,297,793.00	\$1,198,208.00	12%
Fund REVENUE Total: 555 - Ocean Pines			\$11,496,001.00	\$10,297,793.00	\$1,198,208.00	12%
Fund EXPENSE Total: 555 - Ocean Pines			\$11,496,001.00	\$10,297,793.00	\$1,198,208.00	12%
Fund Total: 555 - Ocean Pines			\$0.00	\$0.00	\$0.00	

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
Fund: 556 - Ocean Pines Debt Service						
REVENUES						
<i>TRNS IN - Transfers In</i>						
	5975.100	Transfers From (To) Reserve	462,545.00	0.00	462,545.00	N/A
<i>Account Classification Total: TRNS IN - Transfers In</i>			\$462,545.00	\$0.00	\$462,545.00	
<i>DEBT SRV REV - Debt Service Revenue</i>						
	5980	Front Foot/EDU Revenue	685,112.00	0.00	685,112.00	N/A
<i>Account Classification Total: DEBT SRV REV - Debt Service Revenue</i>			\$685,112.00	\$0.00	\$685,112.00	
REVENUES Total			\$1,147,657.00	\$0.00	\$1,147,657.00	
EXPENSES						
<i>OTHR CHGS - Other Charges</i>						
	7200.020	Bond & Interest Expense Bond Interest Expense	282,657.00	0.00	282,657.00	N/A
	7200.025	Bond & Interest Expense Bond Principal Expense	865,000.00	0.00	865,000.00	N/A
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			\$1,147,657.00	\$0.00	\$1,147,657.00	
EXPENSES Total			\$1,147,657.00	\$0.00	\$1,147,657.00	
Fund REVENUE Total: 556 - Ocean Pines Debt Service			\$1,147,657.00	\$0.00	\$1,147,657.00	0%
Fund EXPENSE Total: 556 - Ocean Pines Debt Service			\$1,147,657.00	\$0.00	\$1,147,657.00	0%
Fund Total: 556 - Ocean Pines Debt Service			\$0.00	\$0.00	\$0.00	0%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
Fund: 570 - Riddle Farm						
REVENUES						
<i>CHG SVC - Charges for Services</i>						
	5000.100	Domestic Water Service	230,000.00	218,050.00	11,950.00	5%
	5000.200	Domestic Water Usage	62,000.00	70,125.00	(8,125.00)	-12%
	5005.100	Commercial Water Service	20,000.00	14,350.00	5,650.00	39%
	5005.200	Commercial Water Usage	8,700.00	17,375.00	(8,675.00)	-50%
	5010.100	Domestic Sewer Service	690,400.00	653,100.00	37,300.00	6%
	5010.200	Domestic Sewer Usage	185,000.00	209,375.00	(24,375.00)	-12%
	5015.100	Commercial Sewer Service	60,000.00	42,000.00	18,000.00	43%
	5015.200	Commercial Sewer Usage	26,000.00	53,125.00	(27,125.00)	-51%
	5020	Additional Assessments - Accessibility	328,500.00	312,375.00	16,125.00	5%
	5040	Hook-Ups	20,000.00	20,000.00	0.00	0%
	5825	Future Capital Development Reven	120,750.00	0.00	120,750.00	N/A
<i>Account Classification Total: CHG SVC - Charges for Services</i>			\$1,751,350.00	\$1,609,875.00	\$141,475.00	9%
<i>INT/PEN - Interest & Penalties</i>						
	4710	Penalty/Fees	7,000.00	7,000.00	0.00	0%
<i>Account Classification Total: INT/PEN - Interest & Penalties</i>			\$7,000.00	\$7,000.00	\$0.00	0%
<i>OP GRT - Operating Grant</i>						
	5815	Operating Grant	0.00	600,000.00	(600,000.00)	-100%
<i>Account Classification Total: OP GRT - Operating Grant</i>			\$0.00	\$600,000.00	(\$600,000.00)	-100%
<i>OTH REV - Other Revenue</i>						
	5042	Equity Contribution	4,508,644.00	0.00	4,508,644.00	N/A
	5850	Other Revenue	57,800.00	0.00	57,800.00	N/A
<i>Account Classification Total: OTH REV - Other Revenue</i>			\$4,566,444.00	\$0.00	\$4,566,444.00	
<i>TRNS IN - Transfers In</i>						
	5975.100	Transfers From (To) Reserve	(868,482.00)	0.00	(868,482.00)	0%
	5975.200	Transfers From Other Funds	0.00	402,351.00	(402,351.00)	-100%
<i>Account Classification Total: TRNS IN - Transfers In</i>			(\$868,482.00)	\$402,351.00	(\$1,270,833.00)	-316%
REVENUES Total			\$5,456,312.00	\$2,619,226.00	\$2,837,086.00	108%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
EXPENSES						
<i>PERS SVCS - Personnel Services</i>						
	6000.100	Personnel Services Salaries	98,128.00	129,946.00	(31,818.00)	-24%
	6000.200	Personnel Services Salaries-Support Group	147,159.00	172,411.00	(25,252.00)	-15%
	6000.300	Personnel Services Salaries-Construction	3,048.00	3,050.00	(2.00)	0%
	6000.400	Personnel Services Overtime Pay	9,490.00	5,948.00	3,542.00	60%
	6010.020	Benefits Contingency	29.00	123.00	(94.00)	-76%
	6010.025	Benefits Deferred Comp Match	3,715.00	3,016.00	699.00	23%
	6010.030	Benefits Hospitalization Insurance	76,484.00	102,828.00	(26,344.00)	-26%
	6010.050	Benefits Retirement	32,778.00	40,558.00	(7,780.00)	-19%
	6010.060	Benefits Social Security Taxes	18,964.00	23,825.00	(4,861.00)	-20%
	6010.070	Benefits Unemployment Insurance	38.00	123.00	(85.00)	-69%
	6010.090	Benefits Workmans Compensation Ins	1,631.00	6,474.00	(4,843.00)	-75%
	6010.120	Benefits Long Term Disability	604.00	462.00	142.00	31%
	6010.130	Benefits Life Insurance	510.00	523.00	(13.00)	-2%
	6010.140	Benefits FSA & PSA Admin and EAP Program	255.00	566.00	(311.00)	-55%
	6010.150	Benefits Retirement Administration Fee	174.00	591.00	(417.00)	-71%
	6010.900	Benefits OPEB contribution	5,854.00	16,717.00	(10,863.00)	-65%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>			\$398,861.00	\$507,161.00	(\$108,300.00)	-21%
<i>SUPP & MAT - Supplies & Materials</i>						
	6100.010	Administrative Expense Administrative Expenses	11,058.00	8,830.00	2,228.00	25%
	6110.060	Supplies & Equipment Chemicals	140,000.00	140,000.00	0.00	0%
	6110.065	Supplies & Equipment Water Chemicals	100,000.00	0.00	100,000.00	N/A
	6110.090	Supplies & Equipment Computers & Printers	143.00	0.00	143.00	N/A
	6110.340	Supplies & Equipment Safety Program Equipment	1,846.00	4,446.00	(2,600.00)	-58%
	6110.390	Supplies & Equipment Small Equipment	511.00	316.00	195.00	62%
	6110.420	Supplies & Equipment Tools & Supplies	2,338.00	2,038.00	300.00	15%
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	2,329.00	1,613.00	716.00	44%
	6130.055	Equipment Maintenance Roads Management System	3,088.00	2,239.00	849.00	38%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
	6130.060	Equipment Maintenance Software Licensing	2,063.00	2,063.00	0.00	0%
	6150.050	Uniforms & Personal Equipment Uniforms	1,573.00	1,108.00	465.00	42%
	6200.010	Other Supplies & Materials Lab Testing	24,000.00	24,000.00	0.00	0%
	6200.020	Other Supplies & Materials Materials	4,436.00	3,072.00	1,364.00	44%
	6200.030	Other Supplies & Materials Testing Supplies	4,000.00	4,000.00	0.00	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>			\$297,385.00	\$193,725.00	\$103,660.00	54%
<i>MAINT & SVCS - Maintenance & Services</i>						
	6500.010	Systems Maintenance Collection System Maintenance	30,000.00	30,000.00	0.00	0%
	6500.020	Systems Maintenance Water Plant/System Maint	200,000.00	98,000.00	102,000.00	104%
	6500.025	Systems Maintenance Water Meters - System Maint	30,000.00	0.00	30,000.00	N/A
	6500.030	Systems Maintenance Wastewater Treatment Plant Maint	140,000.00	140,000.00	0.00	0%
	6500.040	Systems Maintenance WWW Paving	1,000.00	1,000.00	0.00	0%
	6500.070	Systems Maintenance Contractor Water Install/Repair	20,000.00	15,000.00	5,000.00	33%
	6500.075	Systems Maintenance Contractor Sewer Install/Repair	3,200.00	3,200.00	0.00	0%
	6530.100	Consulting Services Professional Fees	1,540.00	1,109.00	431.00	39%
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	27,501.00	19,789.00	7,712.00	39%
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	10,000.00	63,080.00	(53,080.00)	-84%
	6550.021	Building Site Expenses Water Treatment Plant	50,000.00	0.00	50,000.00	N/A
	6550.060	Building Site Expenses Electricity	150,000.00	150,000.00	0.00	0%
	6550.120	Building Site Expenses Heating Propane	8,000.00	8,000.00	0.00	0%
	6550.180	Building Site Expenses Pest Control/Termite Insp	1,032.00	1,032.00	0.00	0%
	6550.270	Building Site Expenses Telephone	1,429.00	1,329.00	100.00	8%
	6550.280	Building Site Expenses Tipping Fees	16,000.00	10,057.00	5,943.00	59%
	6700.100	Other Maint. & Svcs Payment to Sewer Utility	0.00	400,000.00	(400,000.00)	-100%
	6700.200	Other Maint. & Svcs Payment to Water Utility	132,000.00	132,000.00	0.00	0%
	6700.310	Other Maint. & Svcs Transport Raw Sewage	0.00	600,000.00	(600,000.00)	-100%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
	6700.400	Other Maint. & Svcs State Waste Water Sludge Fees	500.00	500.00	0.00	0%
	6700.500	Other Maint. & Svcs Water & Wastewater Construction	54,112.00	0.00	54,112.00	N/A
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>			\$876,314.00	\$1,674,096.00	(\$797,782.00)	-48%
<i>OTHR CHGS - Other Charges</i>						
	7000.060	Travel, Training & Expense Educational Training	1,464.00	1,014.00	450.00	44%
	7170.100	Benefits & Insurance Property & Liability Insurance	67,000.00	42,150.00	24,850.00	59%
	7200.010	Bond & Interest Expense Interest Expense	146,441.00	0.00	146,441.00	N/A
	7200.025	Bond & Interest Expense Bond Principal Expense	303,609.00	0.00	303,609.00	N/A
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			\$518,514.00	\$43,164.00	\$475,350.00	1101%
<i>INTFND CHGS - Interfund Charges</i>						
	8100.010	Transfers Out Transfers to Other Funds	2,970,238.00	0.00	2,970,238.00	N/A
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>			\$2,970,238.00	\$0.00	\$2,970,238.00	
<i>CAP EQ - Capital Equipment</i>						
	9010	Capital Equipment	395,000.00	201,080.00	193,920.00	96%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>			\$395,000.00	\$201,080.00	\$193,920.00	96%
EXPENSES Total			\$5,456,312.00	\$2,619,226.00	\$2,837,086.00	108%
Fund REVENUE Total: 570 - Riddle Farm			\$5,456,312.00	\$2,619,226.00	\$2,837,086.00	108%
Fund EXPENSE Total: 570 - Riddle Farm			\$5,456,312.00	\$2,619,226.00	\$2,837,086.00	108%
Fund Total: 570 - Riddle Farm			\$0.00	\$0.00	\$0.00	0%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
Fund: 571 - Riddle Farm Debt Service						
REVENUES						
<i>TRNS IN - Transfers In</i>						
	5975.100	Transfers From (To) Reserve	(12,723.00)	0.00	(12,723.00)	0%
<i>Account Classification Total: TRNS IN - Transfers In</i>			(12,723.00)	\$0.00	(\$12,723.00)	
<i>DEBT SRV REV - Debt Service Revenue</i>						
	5980	Front Foot/EDU Revenue	33,948.00	0.00	33,948.00	N/A
<i>Account Classification Total: DEBT SRV REV - Debt Service Revenue</i>			\$33,948.00	\$0.00	\$33,948.00	
REVENUES Total			\$21,225.00	\$0.00	\$21,225.00	
EXPENSES						
<i>OTHR CHGS - Other Charges</i>						
	7200.020	Bond & Interest Expense Bond Interest Expense	6,225.00	0.00	6,225.00	N/A
	7200.025	Bond & Interest Expense Bond Principal Expense	15,000.00	0.00	15,000.00	N/A
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			\$21,225.00	\$0.00	\$21,225.00	
EXPENSES Total			\$21,225.00	\$0.00	\$21,225.00	
Fund REVENUE Total: 571 - Riddle Farm Debt Service			\$21,225.00	\$0.00	\$21,225.00	0%
Fund EXPENSE Total: 571 - Riddle Farm Debt Service			\$21,225.00	\$0.00	\$21,225.00	0%
Fund Total: 571 - Riddle Farm Debt Service			\$0.00	\$0.00	\$0.00	0%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
Fund: 575 - River Run						
REVENUES						
<i>CHG SVC - Charges for Services</i>						
	5000.100	Domestic Water Service	108,000.00	65,000.00	43,000.00	66%
	5010.100	Domestic Sewer Service	342,800.00	292,028.00	50,772.00	17%
	5020.200	Additional Assessments - Accessibility Sewer Accessibility	0.00	41,038.00	(41,038.00)	-100%
<i>Account Classification Total: CHG SVC - Charges for Services</i>			\$450,800.00	\$398,066.00	\$52,734.00	13%
<i>INT/PEN - Interest & Penalties</i>						
	4710	Penalty/Fees	1,000.00	1,000.00	0.00	0%
<i>Account Classification Total: INT/PEN - Interest & Penalties</i>			\$1,000.00	\$1,000.00	\$0.00	0%
<i>TRNS IN - Transfers In</i>						
	5975.200	Transfers From Other Funds	300,677.00	25,993.00	274,684.00	1057%
<i>Account Classification Total: TRNS IN - Transfers In</i>			\$300,677.00	\$25,993.00	\$274,684.00	1057%
REVENUES Total			\$752,477.00	\$425,059.00	\$327,418.00	77%
EXPENSES						
<i>PERS SVCS - Personnel Services</i>						
	6000.100	Personnel Services Salaries	67,274.00	57,869.00	9,405.00	16%
	6000.200	Personnel Services Salaries-Support Group	19,245.00	19,260.00	(15.00)	0%
	6000.300	Personnel Services Salaries-Construction	3,741.00	3,547.00	194.00	5%
	6000.400	Personnel Services Overtime Pay	2,950.00	3,220.00	(270.00)	-8%
	6010.020	Benefits Contingency	20.00	33.00	(13.00)	-39%
	6010.025	Benefits Deferred Comp Match	1,096.00	416.00	680.00	163%
	6010.030	Benefits Hospitalization Insurance	18,145.00	15,740.00	2,405.00	15%
	6010.050	Benefits Retirement	13,211.00	10,714.00	2,497.00	23%
	6010.060	Benefits Social Security Taxes	6,881.00	6,422.00	459.00	7%
	6010.070	Benefits Unemployment Insurance	26.00	32.00	(6.00)	-19%
	6010.090	Benefits Workmans Compensation Ins	1,118.00	1,710.00	(592.00)	-35%
	6010.120	Benefits Long Term Disability	220.00	122.00	98.00	80%
	6010.130	Benefits Life Insurance	185.00	138.00	47.00	34%
	6010.140	Benefits FSA & PSA Admin and EAP Program	175.00	150.00	25.00	17%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
	6010.150	Benefits Retirement Administration Fee	119.00	156.00	(37.00)	-24%
	6010.900	Benefits OPEB contribution	2,006.00	3,800.00	(1,794.00)	-47%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>			\$136,412.00	\$123,329.00	\$13,083.00	11%
<i>SUPP & MAT - Supplies & Materials</i>						
	6100.010	Administrative Expense Administrative Expenses	4,061.00	3,407.00	654.00	19%
	6110.060	Supplies & Equipment Chemicals	30,000.00	30,000.00	0.00	0%
	6110.090	Supplies & Equipment Computers & Printers	53.00	0.00	53.00	N/A
	6110.340	Supplies & Equipment Safety Program Equipment	100.00	3,141.00	(3,041.00)	-97%
	6110.390	Supplies & Equipment Small Equipment	152.00	49.00	103.00	210%
	6110.420	Supplies & Equipment Tools & Supplies	928.00	253.00	675.00	267%
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	125.00	190.00	(65.00)	-34%
	6130.055	Equipment Maintenance Roads Management System	1,138.00	886.00	252.00	28%
	6130.060	Equipment Maintenance Software Licensing	114.00	114.00	0.00	0%
	6150.050	Uniforms & Personal Equipment Uniforms	124.00	171.00	(47.00)	-27%
	6200.010	Other Supplies & Materials Lab Testing	6,000.00	6,000.00	0.00	0%
	6200.020	Other Supplies & Materials Materials	238.00	363.00	(125.00)	-34%
	6200.030	Other Supplies & Materials Testing Supplies	1,500.00	1,000.00	500.00	50%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>			\$44,533.00	\$45,574.00	(\$1,041.00)	-2%
<i>MAINT & SVCS - Maintenance & Services</i>						
	6500.010	Systems Maintenance Collection System Maintenance	20,000.00	20,000.00	0.00	0%
	6500.020	Systems Maintenance Water Plant/System Maint	8,000.00	8,000.00	0.00	0%
	6500.030	Systems Maintenance Wastewater Treatment Plant Maint	15,000.00	10,000.00	5,000.00	50%
	6500.040	Systems Maintenance WWW Paving	1,000.00	1,000.00	0.00	0%
	6500.070	Systems Maintenance Contractor Water Install/Repair	6,000.00	6,000.00	0.00	0%
	6500.075	Systems Maintenance Contractor Sewer Install/Repair	6,000.00	6,000.00	0.00	0%
	6530.100	Consulting Services Professional Fees	1,035.00	439.00	596.00	136%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	3,110.00	4,015.00	(905.00)	-23%
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	2,000.00	2,000.00	0.00	0%
	6550.060	Building Site Expenses Electricity	35,000.00	35,000.00	0.00	0%
	6550.270	Building Site Expenses Telephone	694.00	635.00	59.00	9%
	6550.280	Building Site Expenses Tipping Fees	6,000.00	76.00	5,924.00	7795%
	6700.200	Other Maint. & Svcs Payment to Water Utility	108,000.00	110,000.00	(2,000.00)	-2%
	6700.400	Other Maint. & Svcs State Waste Water Sludge Fees	500.00	500.00	0.00	0%
	6700.500	Other Maint. & Svcs Water & Wastewater Construction	14,114.00	0.00	14,114.00	N/A
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>			\$226,453.00	\$203,665.00	\$22,788.00	11%
<i>OTHR CHGS - Other Charges</i>						
	7000.060	Travel, Training & Expense Educational Training	79.00	120.00	(41.00)	-34%
	7170.100	Benefits & Insurance Property & Liability Insurance	15,000.00	9,900.00	5,100.00	52%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			\$15,079.00	\$10,020.00	\$5,059.00	50%
<i>CAP EQ - Capital Equipment</i>						
	9010	Capital Equipment	330,000.00	27,471.00	302,529.00	1101%
	9010.090	Capital Equipment Other WWW Equipment	0.00	15,000.00	(15,000.00)	-100%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>			\$330,000.00	\$42,471.00	\$287,529.00	677%
EXPENSES Total			\$752,477.00	\$425,059.00	\$327,418.00	77%
Fund REVENUE Total: 575 - River Run			\$752,477.00	\$425,059.00	\$327,418.00	77%
Fund EXPENSE Total: 575 - River Run			\$752,477.00	\$425,059.00	\$327,418.00	77%
Fund Total: 575 - River Run			\$0.00	\$0.00	\$0.00	

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
Fund: 580 - West Ocean City						
REVENUES						
<i>CHG SVC - Charges for Services</i>						
	5010.100	Domestic Sewer Service	1,456,500.00	1,406,065.00	50,435.00	4%
	5015.100	Commercial Sewer Service	877,000.00	766,032.00	110,968.00	14%
	5020.200	Additional Assessments - Accessibility Sewer Accessibility	62,800.00	14,025.00	48,775.00	348%
	5040	Hook-Ups	15,000.00	15,000.00	0.00	0%
<i>Account Classification Total: CHG SVC - Charges for Services</i>			\$2,411,300.00	\$2,201,122.00	\$210,178.00	10%
<i>INT/PEN - Interest & Penalties</i>						
	4700	Interest On Investments	110,000.00	75,000.00	35,000.00	47%
	4710	Penalty/Fees	16,000.00	16,000.00	0.00	0%
<i>Account Classification Total: INT/PEN - Interest & Penalties</i>			\$126,000.00	\$91,000.00	\$35,000.00	38%
<i>TRNS IN - Transfers In</i>						
	5975.100	Transfers From (To) Reserve	(1,086,927.00)	147,455.00	(1,234,382.00)	-837%
<i>Account Classification Total: TRNS IN - Transfers In</i>			(\$1,086,927.00)	\$147,455.00	(\$1,234,382.00)	-837%
REVENUES Total			\$1,450,373.00	\$2,439,577.00	(\$989,204.00)	-41%
EXPENSES						
<i>PERS SVCS - Personnel Services</i>						
	6000.100	Personnel Services Salaries	166,331.00	158,894.00	7,437.00	5%
	6000.200	Personnel Services Salaries-Support Group	33,117.00	31,983.00	1,134.00	4%
	6000.300	Personnel Services Salaries-Construction	14,917.00	14,839.00	78.00	1%
	6000.400	Personnel Services Overtime Pay	250.00	5,063.00	(4,813.00)	-95%
	6010.020	Benefits Contingency	49.00	83.00	(34.00)	-41%
	6010.025	Benefits Deferred Comp Match	3,015.00	918.00	2,097.00	228%
	6010.030	Benefits Hospitalization Insurance	47,598.00	43,309.00	4,289.00	10%
	6010.050	Benefits Retirement	28,725.00	27,319.00	1,406.00	5%
	6010.060	Benefits Social Security Taxes	16,322.00	16,134.00	188.00	1%
	6010.070	Benefits Unemployment Insurance	64.00	83.00	(19.00)	-23%
	6010.090	Benefits Workmans Compensation Ins	2,761.00	4,361.00	(1,600.00)	-37%
	6010.120	Benefits Long Term Disability	488.00	311.00	177.00	57%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
	6010.130	Benefits Life Insurance	417.00	352.00	65.00	18%
	6010.140	Benefits FSA & PSA Admin and EAP Program	432.00	381.00	51.00	13%
	6010.150	Benefits Retirement Administration Fee	294.00	398.00	(104.00)	-26%
	6010.900	Benefits OPEB contribution	4,399.00	5,294.00	(895.00)	-17%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>			\$319,179.00	\$309,722.00	\$9,457.00	3%
<i>SUPP & MAT - Supplies & Materials</i>						
	6100.010	Administrative Expense Administrative Expenses	24,614.00	24,614.00	0.00	0%
	6110.090	Supplies & Equipment Computers & Printers	268.00	0.00	268.00	N/A
	6110.340	Supplies & Equipment Safety Program Equipment	373.00	472.00	(99.00)	-21%
	6110.390	Supplies & Equipment Small Equipment	674.00	164.00	510.00	311%
	6110.420	Supplies & Equipment Tools & Supplies	6,053.00	2,515.00	3,538.00	141%
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	417.00	652.00	(235.00)	-36%
	6130.055	Equipment Maintenance Roads Management System	5,769.00	6,579.00	(810.00)	-12%
	6130.060	Equipment Maintenance Software Licensing	114.00	114.00	0.00	0%
	6150.050	Uniforms & Personal Equipment Uniforms	467.00	573.00	(106.00)	-18%
	6200.020	Other Supplies & Materials Materials	794.00	1,242.00	(448.00)	-36%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>			\$39,543.00	\$36,925.00	\$2,618.00	7%
<i>MAINT & SVCS - Maintenance & Services</i>						
	6500.010	Systems Maintenance Collection System Maintenance	180,000.00	180,000.00	0.00	0%
	6500.040	Systems Maintenance WWW Paving	3,000.00	2,000.00	1,000.00	50%
	6500.075	Systems Maintenance Contractor Sewer Install/Repair	8,500.00	8,500.00	0.00	0%
	6530.100	Consulting Services Professional Fees	5,013.00	3,257.00	1,756.00	54%
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	12,609.00	13,185.00	(576.00)	-4%
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	2,000.00	600.00	1,400.00	233%
	6550.060	Building Site Expenses Electricity	30,000.00	30,000.00	0.00	0%
	6550.180	Building Site Expenses Pest Control/Termite Insp	400.00	400.00	0.00	0%
	6550.270	Building Site Expenses Telephone	2,227.00	2,386.00	(159.00)	-7%

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
	6550.280	Building Site Expenses Tipping Fees	325.00	237.00	88.00	37%
	6700.100	Other Maint. & Svcs Payment to Sewer Utility	800,000.00	700,000.00	100,000.00	14%
	6700.500	Other Maint. & Svcs Water & Wastewater Construction	27,315.00	0.00	27,315.00	N/A
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>			\$1,071,389.00	\$940,565.00	\$130,824.00	14%
<i>OTHR CHGS - Other Charges</i>						
	7000.060	Travel, Training & Expense Educational Training	262.00	410.00	(148.00)	-36%
	7170.100	Benefits & Insurance Property & Liability Insurance	20,000.00	11,400.00	8,600.00	75%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			\$20,262.00	\$11,810.00	\$8,452.00	72%
<i>CAP EQ - Capital Equipment</i>						
	9010	Capital Equipment	0.00	40,555.00	(40,555.00)	-100%
	9010.090	Capital Equipment Other WWW Equipment	0.00	1,100,000.00	(1,100,000.00)	-100%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>			\$0.00	\$1,140,555.00	(\$1,140,555.00)	-100%
EXPENSES Total			\$1,450,373.00	\$2,439,577.00	(\$989,204.00)	-41%
Fund REVENUE Total: 580 - West Ocean City			\$1,450,373.00	\$2,439,577.00	(\$989,204.00)	-41%
Fund EXPENSE Total: 580 - West Ocean City			\$1,450,373.00	\$2,439,577.00	(\$989,204.00)	-41%
Fund Total: 580 - West Ocean City			\$0.00	\$0.00	\$0.00	
REVENUE GRAND Totals:			\$28,060,370.00	\$23,296,687.00	\$4,763,683.00	20%
EXPENSE GRAND Totals:			\$28,060,370.00	\$23,186,687.00	\$4,873,683.00	21%
Grand Totals:			\$0.00	\$110,000.00	(\$110,000.00)	-100%



OFFICE OF THE TREASURER

Worcester County

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

ITEM 19

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

Ondrea Starzhevskiy
Finance Officer

Vacant
Deputy Finance Officer

MEMORANDUM

TO: Worcester County Commissioners
FROM: Quinn M. Dittrich, CPA, Enterprise Fund Controller
DATE: June 2, 2026
SUBJECT: Draft Enterprise Fund Budget Adoption Resolution
Solid Waste Enterprise Fund – FY27

The adjustments at the May 19th Budget Work Session for FY2027 are summarized in the table below. All adjustments related to Personnel Services. Revenues and expenditures total \$5,519,106 with \$18,006 being transferred from the Solid Waste Reserves.

	2027 Proposed Budget as of 6/2/26	Adjustment	2027 Proposed Budget as of 5/19/26
Revenues	5,519,106	730	5,518,376
Expenditures	4,215,370	730	4,214,640
Expenditures - Capital	1,303,736	-	1,303,736
Balanced budget	-	-	-

Also attached for your review and approval is a draft copy of the resolution adopting the Solid Waste Enterprise Fund Budget and Fees for July 1, 2026 through June 30, 2027.

Please let me know if you have any further questions.

RESOLUTION NO.
RESOLUTION ADOPTING SOLID WASTE ENTERPRISE FUND BUDGET
AND FEES FOR JULY 1, 2026 THROUGH JUNE 30, 2027

ITEM 19

WHEREAS, Worcester County owns and operates facilities for the disposal of solid waste generated in Worcester County, Maryland including the Central Landfill and several household solid waste transfer stations; and

WHEREAS, the Worcester County Commissioners established a Worcester County Landfill Enterprise Fund (which has become known as the “Solid Waste Enterprise Fund”) by resolution dated June 4, 1996 to account for the revenues and expenditures associated with the daily operation of the landfill and transfer stations as well as the opening and closure of landfill cells; and

WHEREAS, it is the desire of the County Commissioners that revenues generated by the use of the Central Landfill and the County’s household solid waste transfer stations be sufficient to cover all expenses related to the daily operation of the Central Landfill and transfer stations.

NOW, THEREFORE, BE IT RESOLVED that the County Commissioners of Worcester County, Maryland do hereby adopt the following Solid Waste budgets and fees for the year July 1, 2026 through June 30, 2027:

1. The Board of County Commissioners do hereby adopt a Solid Waste Enterprise Fund Expense Budget for Fiscal Year 2027 in the amount of \$5,519,106 pursuant to FY 2027 Solid Waste Enterprise Fund Budget stamped as approved the 2nd day of June, 2026 and on file with the Worcester County Treasurer’s Office which is incorporated herein and made a part hereof.
2. The Board of County Commissioners do hereby adopt, levy, and impose the following landfill fees for Fiscal Year 2027:
 - a. The landfill tipping fee for Refuse shall be \$0.80 per 20 pounds as calculated by scales located at the Central Landfill, with a minimum charge of \$10.00, and shall be subject to all other provisions for said tipping fees established by Resolution of the County Commissioners dated February 11, 1992 and as amended by resolution dated June 16, 1992.
 - b. The landfill tipping fee for Dirt, Grit, Red Ash, Sludge, Stumps, and Yard Waste shall be \$0.80 per 20 pounds as calculated by scales located at the Central Landfill, with a minimum charge of \$10.00.
 - c. The landfill tipping fee for passenger cars and truck tires by weight shall be \$2.25 per 20 pounds, with a minimum charge of \$10.00.
 - d. The landfill tipping fee for industrial and tractor tires by weight shall be \$6.00 per 20 pounds, with a minimum charge of \$10.00.
 - e. The landfill tipping fee for metals shall be \$0.25 per 20 pounds, with a minimum charge of \$10.00.
 - f. The landfill tipping fee for Construction Materials, Demolition Materials, and Concrete, which may only be disposed of at the Central Landfill, shall be \$0.80 per 20 pounds, with a minimum charge of \$10.00.
 - g. The landfill tipping fee for Asbestos, which may only be disposed of at the Central Landfill, shall be \$1.50 per 20 pounds, with a minimum charge of \$10.00.
 - h. Mulch can be purchased at the Central Landfill for \$20.00 per 3 cubic yard bucket.
 - i. Passenger car tires may be disposed of at the Central Landfill for the fee of \$3.00 per tire and \$5.00 per tire on rim. Any tire disposed of on the landfill will be at a charge of \$20.00 per tire.
 - j. Truck tires may be disposed of at the Central Landfill for the fee of \$10.00 per tire. Any tire disposed of on the landfill will be at a charge of \$20.00 per tire.
 - k. House trailers may be disposed of at the Central Landfill for the fee of \$2,500.00 per trailer.

- l. Boats may be disposed of at the Central Landfill for the fee of \$0.80 per 20 pounds.
 - m. Propane tanks may be disposed of at the Central Landfill for the fee of \$10.00 per tank.
 - n. The annual license fee for any commercial hauler shall be \$25.00 for each vehicle used by said hauler to transport solid waste to the Central Landfill, and shall be subject to all other provisions for said licenses established by Resolution of the County Commissioners dated February 25, 1992.
 - o. The license fee for any Worcester County local government commercial hauler shall be \$15.00 for each vehicle used by said hauler to transport solid waste to the Central Landfill. The license will not expire until the vehicle is sold or disposed. The license fee shall be subject to all other provisions for said licenses established by Resolution of the County Commissioners dated February 25, 1992.
 - p. Fees for use of the County's homeowner convenience stations shall be either:
 - (1) An annual permit fee for unlimited use of the County's homeowner convenience stations by a single household shall be \$100.00 for the first two vehicles, and \$100.00 for the third and additional vehicles, and shall be subject to all other provisions for said permits established by Resolution of the County Commissioners dated June 16, 1992; or
 - (2) A Pay-As-You-Throw fee of \$1.00 for each 33-gallon bag disposed at any homeowner convenience station in Worcester County.
 - q. To encourage recycling within the incorporated municipalities of Worcester County, a rebate of 1% will be given for each 1% of recycled materials from the municipality, with a maximum rebate of 15%. Rebates will be refunded to the municipalities quarterly.
 - r. Credit Card fee charged at 3% per transaction to the user.
 - s. Paint Cans and Petroleum Cans with liquid are not accepted but if received will be charged a fee of \$20.00 per can.
3. The Board of County Commissioners do hereby establish late fees and interest rates for delinquent accounts as follows:
- Accounts that are delinquent over 30 days from the date of billing shall be assessed a 1% per month interest charge.
4. All other fees or charges not enumerated above shall be at such amounts and rates as are currently in force or as shall be amended by resolution of the County Commissioners at which time such amended amounts and rates shall be effective.

AND, BE IT FURTHER RESOLVED that this Resolution shall take effect on July 1, 2026.

PASSED AND ADOPTED this 2nd day of June, 2026.

Worcester County				
Annual Budget by Fund Category Report				
Solid Waste				
	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
SOLID WASTE - Solid Waste				
Revenue				
LIC/PRMT - Licenses and Permits	\$4,500.00	\$4,500.00	\$0.00	0%
CHG SVC - Charges for Services	\$5,019,600.00	\$4,820,000.00	\$199,600.00	4%
INT/PEN - Interest & Penalties	\$477,000.00	\$651,500.00	(\$174,500.00)	-27%
TRNS IN - Transfers In	\$18,006.00	(\$88,400.00)	\$106,406.00	-120%
Revenue Totals	\$5,519,106.00	\$5,387,600.00	\$131,506.00	2%
Expenditures				
PERS SVCS - Personnel Services	\$1,915,784.00	\$1,790,950.00	\$124,834.00	7%
SUPP & MAT - Supplies & Materials	\$499,984.00	\$501,774.00	(\$1,790.00)	0%
MAINT & SVCS - Maintenance & Services	\$1,288,402.00	\$1,263,500.00	\$24,902.00	2%
OTHR CHGS - Other Charges	\$511,200.00	\$490,170.00	\$21,030.00	4%
CAP EQ - Capital Equipment	\$1,303,736.00	\$1,341,206.00	(\$37,470.00)	-3%
Expenditure Totals	\$5,519,106.00	\$5,387,600.00	\$131,506.00	2%
Solid Waste Totals	\$0.00	\$0.00	\$0.00	+++

Solid Waste			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
Fund: 680 - Landfill						
REVENUES						
<i>LIC/PRMT - Licenses and Permits</i>						
	4985	Landfill Permits-Commercial	4,500.00	4,500.00	0.00	0%
<i>Account Classification Total: LIC/PRMT - Licenses and Permits</i>			\$4,500.00	\$4,500.00	\$0.00	0%
<i>CHG SVC - Charges for Services</i>						
	4850	Credit Card Fees	5,000.00	10,000.00	(5,000.00)	-50%
	4990	Tipping Fee Revenue	4,957,000.00	4,750,000.00	207,000.00	4%
	5190	Stump/Yard Waste/Mulch Revenue	57,600.00	60,000.00	(2,400.00)	-4%
<i>Account Classification Total: CHG SVC - Charges for Services</i>			\$5,019,600.00	\$4,820,000.00	\$199,600.00	4%
<i>INT/PEN - Interest & Penalties</i>						
	4700	Interest On Investments	475,000.00	650,000.00	(175,000.00)	-27%
	4710	Penalty/Fees	2,000.00	1,500.00	500.00	33%
<i>Account Classification Total: INT/PEN - Interest & Penalties</i>			\$477,000.00	\$651,500.00	(\$174,500.00)	-27%
<i>TRNS IN - Transfers In</i>						
	5975.100	Transfers From (To) Reserve	18,006.00	(88,400.00)	106,406.00	-120%
<i>Account Classification Total: TRNS IN - Transfers In</i>			\$18,006.00	(\$88,400.00)	\$106,406.00	-120%
REVENUES Total			\$5,519,106.00	\$5,387,600.00	\$131,506.00	2%
EXPENSES						
Department: 7001 - Admin						
<i>PERS SVCS - Personnel Services</i>						
	6000.100	Personnel Services Salaries	364,352.00	340,824.00	23,528.00	7%
	6000.400	Personnel Services Overtime Pay	1,000.00	0.00	1,000.00	N/A
	6010.020	Benefits Contingency	108.00	137.00	(29.00)	-21%
	6010.025	Benefits Deferred Comp Match	2,230.00	0.00	2,230.00	N/A
	6010.030	Benefits Hospitalization Insurance	48,983.00	42,405.00	6,578.00	16%
	6010.050	Benefits Retirement	44,546.00	45,261.00	(715.00)	-2%
	6010.060	Benefits Social Security Taxes	27,567.00	25,589.00	1,978.00	8%
	6010.070	Benefits Unemployment Insurance	139.00	137.00	2.00	1%
	6010.090	Benefits Workmans Compensation Ins	6,049.00	7,224.00	(1,175.00)	-16%

Solid Waste			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
	6010.120	Benefits Long Term Disability	824.00	515.00	309.00	60%
	6010.130	Benefits Life Insurance	705.00	584.00	121.00	21%
	6010.140	Benefits FSA & PSA Admin and EAP Program	946.00	632.00	314.00	50%
	6010.150	Benefits Retirement Administration Fee	645.00	659.00	(14.00)	-2%
	6010.900	Benefits OPEB contribution	7,181.00	10,184.00	(3,003.00)	-29%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>			\$505,275.00	\$474,151.00	31,124.00	7%
<i>SUPP & MAT - Supplies & Materials</i>						
	6100.010	Administrative Expense Administrative Expenses	7,284.00	7,284.00	0.00	0%
	6100.052	Administrative Expense Bank Fees	5,000.00	10,000.00	(5,000.00)	-50%
	6110.090	Supplies & Equipment Computers & Printers	0.00	4,840.00	(4,840.00)	-100%
	6130.010	Equipment Maintenance Copier Lease	1,200.00	1,200.00	0.00	0%
	6130.070	Equipment Maintenance Software Maintenance Agreements	2,300.00	1,600.00	700.00	44%
	6150.050	Uniforms & Personal Equipment Uniforms	1,500.00	1,500.00	0.00	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>			\$17,284.00	\$26,424.00	(\$9,140.00)	-35%
<i>MAINT & SVCS - Maintenance & Services</i>						
	6530.010	Consulting Services Annual Audit Fees	11,000.00	11,000.00	0.00	0%
	6530.100	Consulting Services Professional Fees	0.00	2,000.00	(2,000.00)	-100%
	6550.040	Building Site Expenses Cleaning Contract	7,200.00	3,500.00	3,700.00	106%
	6550.050	Building Site Expenses Custodial Supplies	3,000.00	3,000.00	0.00	0%
	6550.180	Building Site Expenses Pest Control/Termite Insp	750.00	1,500.00	(750.00)	-50%
	6550.220	Building Site Expenses Security Alarm Monitoring	1,500.00	2,000.00	(500.00)	-25%
	6550.270	Building Site Expenses Telephone	750.00	2,000.00	(1,250.00)	-63%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>			\$24,200.00	\$25,000.00	(\$800.00)	-3%
<i>OTHR CHGS - Other Charges</i>						
	7000.020	Travel, Training & Expense Board Member Allowance	3,500.00	3,500.00	0.00	0%
	7170.100	Benefits & Insurance Property & Liability Insurance	35,000.00	20,000.00	15,000.00	75%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			\$38,500.00	\$23,500.00	\$15,000.00	64%
Department Total: 7001 - Admin			\$585,259.00	\$549,075.00	\$36,184.00	7%

Solid Waste			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
Department: 7002 - Solid Waste						
<i>PERS SVCS - Personnel Services</i>						
	6000.100	Personnel Services Salaries	923,167.00	843,922.00	79,245.00	9%
	6000.400	Personnel Services Overtime Pay	25,000.00	25,000.00	0.00	0%
	6010.020	Benefits Contingency	274.00	340.00	(66.00)	-19%
	6010.025	Benefits Deferred Comp Match	3,857.00	1,000.00	2,857.00	286%
	6010.030	Benefits Hospitalization Insurance	219,123.00	182,740.00	36,383.00	20%
	6010.050	Benefits Retirement	116,779.00	112,073.00	4,706.00	4%
	6010.060	Benefits Social Security Taxes	70,624.00	66,475.00	4,149.00	6%
	6010.070	Benefits Unemployment Insurance	354.00	340.00	14.00	4%
	6010.090	Benefits Workmans Compensation Ins	15,351.00	17,889.00	(2,538.00)	-14%
	6010.120	Benefits Long Term Disability	2,198.00	1,275.00	923.00	72%
	6010.130	Benefits Life Insurance	1,847.00	1,445.00	402.00	28%
	6010.140	Benefits FSA & PSA Admin and EAP Program	2,402.00	1,564.00	838.00	54%
	6010.150	Benefits Retirement Administration Fee	1,636.00	1,633.00	3.00	0%
	6010.900	Benefits OPEB contribution	27,897.00	61,103.00	(33,206.00)	-54%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>			\$1,410,509.00	\$1,316,799.00	\$93,710.00	7%
<i>SUPP & MAT - Supplies & Materials</i>						
	6100.010	Administrative Expense Administrative Expenses	1,000.00	1,000.00	0.00	0%
	6100.075	Administrative Expense Compliance and Permitting	12,000.00	10,000.00	2,000.00	20%
	6100.100	Administrative Expense Dues, Licenses & Subscriptions	900.00	900.00	0.00	0%
	6100.190	Administrative Expense Office Supplies	2,500.00	2,500.00	0.00	0%
	6110.090	Supplies & Equipment Computers & Printers	2,300.00	0.00	2,300.00	N/A
	6110.245	Supplies & Equipment Mobile Phones	4,500.00	3,450.00	1,050.00	30%
	6110.340	Supplies & Equipment Safety Program Equipment	1,000.00	1,000.00	0.00	0%
	6110.420	Supplies & Equipment Tools & Supplies	17,000.00	15,000.00	2,000.00	13%
	6140.060	Road Maintenance Materials Other	130,000.00	130,000.00	0.00	0%
	6150.050	Uniforms & Personal Equipment Uniforms	11,500.00	11,500.00	0.00	0%
	6200.020	Other Supplies & Materials Materials	300,000.00	300,000.00	0.00	0%

Solid Waste			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>			\$482,700.00	\$475,350.00	\$7,350.00	2%
<i>MAINT & SVCS - Maintenance & Services</i>						
	6530.040	Consulting Services Consulting Services	350,000.00	300,000.00	50,000.00	17%
	6540.010	Vehicle Operating Expenses Equipment/Vehicle Rental	10,000.00	10,000.00	0.00	0%
	6540.020	Vehicle Operating Expenses Fuel - WC Fleet	60,000.00	60,000.00	0.00	0%
	6540.030	Vehicle Operating Expenses Vehicle Maintenance	5,000.00	5,000.00	0.00	0%
	6540.060	Vehicle Operating Expenses Vehicle Equipment	2,502.00	14,100.00	(11,598.00)	-82%
	6540.070	Vehicle Operating Expenses Off-road Fuel	170,000.00	150,000.00	20,000.00	13%
	6540.080	Vehicle Operating Expenses Heavy Equipment Maintenance	300,000.00	300,000.00	0.00	0%
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	190,000.00	200,000.00	(10,000.00)	-5%
	6550.060	Building Site Expenses Electricity	22,000.00	22,000.00	0.00	0%
	6550.120	Building Site Expenses Heating Propane	3,800.00	1,500.00	2,300.00	153%
	6550.270	Building Site Expenses Telephone	900.00	900.00	0.00	0%
	6700.610	Other Maint. & Svcs Leachate Treatment	150,000.00	175,000.00	(25,000.00)	-14%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>			\$1,264,202.00	\$1,238,500.00	\$25,702.00	2%
<i>OTHR CHGS - Other Charges</i>						
	7000.060	Travel, Training & Expense Educational Training	22,900.00	20,250.00	2,650.00	13%
	7200.020	Bond & Interest Expense Bond Interest Expense	106,736.00	121,839.00	(15,103.00)	-12%
	7200.025	Bond & Interest Expense Bond Principal Expense	343,064.00	324,581.00	18,483.00	6%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			\$472,700.00	\$466,670.00	\$6,030.00	1%
<i>CAP EQ - Capital Equipment</i>						
	9010.070	Capital Equipment Heavy Equipment	153,000.00	150,000.00	3,000.00	2%
	9010.125	Capital Equipment Leases	1,150,736.00	1,191,206.00	(40,470.00)	-3%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>			\$1,303,736.00	\$1,341,206.00	(\$37,470.00)	-3%
Department Total: 7002 - Solid Waste			\$4,933,847.00	\$4,838,525.00	\$95,322.00	2%
EXPENSES Total			\$5,519,106.00	\$5,387,600.00	\$131,506.00	2%
Fund REVENUE Total: 680 - Landfill			\$5,519,106.00	\$5,387,600.00	\$131,506.00	2%

Solid Waste			Budget Worksheet Report			
	Account Number	Account Description	2027 Proposed Budget	2026 Adopted Budget	\$ Variance	% Variance
		Fund EXPENSE Total: 680 - Landfill	\$5,519,106.00	\$5,387,600.00	\$131,506.00	2%
		Fund Total: 680 - Landfill	\$0.00	\$0.00	\$0.00	
		REVENUE GRAND Totals:	\$5,519,106.00	\$5,387,600.00	\$131,506.00	2%
		EXPENSE GRAND Totals:	\$5,519,106.00	\$5,387,600.00	\$131,506.00	2%
		Grand Totals:	\$0.00	\$0.00	\$0.00	0%

MEMORANDUM

TO: Worcester County Commissioners
FROM: Candace Savage, Deputy Chief Administrative Officer
DATE: May 26, 2026
SUBJECT: General Fund Budget Adoption

A preliminary General Fund budget containing outstanding items will be presented earlier on the agenda for discussion. Following any necessary revisions, the final General Fund budget and the resolution required for its adoption will be presented during this item.



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

June 2, 2026

TO: Worcester County Commissioners
FROM: Weston S. Young, Chief Administrative Officer
 Kim Reynolds, Budget Officer

SUBJECT: FY2027 Budget for Adoption

As you are aware, section 4-201 of the County Government Article of the Code of Public Local Laws of Worcester County requires that the Board of County Commissioners shall by resolution annually adopt an Expense Budget and tax rates on or before the first Tuesday in June.

The following adjustments have been made since this morning’s budget work session adjustments. All other adjustments are shown in the table below to the proposed budget.

	FY27 Department Requested Totals	FY27 Committee Review Totals	FY27 Proposed Budget Revenue & Expenditure Totals 5/19/26	FY27 Proposed Budget After Work Session Adjustments 6/2/2026
Revenues:	\$299,118,027	\$300,002,146	\$300,172,146	\$300,172,146
Expenditures:	\$302,074,373	\$298,631,635	\$300,584,274	\$300,424,872
Personnel Salaries & Benefits			\$ 107,324	
Change in Reserve			(\$ 20,800)	(\$ 419,746)
Water Wastewater Loan			\$ 65	
Elections Voting Machines			\$ 288,230	
Non-Profit Grant Requests			(\$ 433,041)	
Extension Services			(\$ 85,334)	
Board of Education Private Pre-K			(\$ 15,846)	
Board of Education				(\$ 2,798,302)
Surplus/(Deficit)	(\$2,956,346)	\$1,370,511	(\$ 252,726)	\$ 2,965,322

Following all decisions from your June 2, 2026, budget work session and after accounting for all revenues and expenditures by departments and agencies, there is a surplus of \$2,965,322 for FY2027. Expenditures for FY2027 total \$297,206,824 and Revenues for FY2027 total \$300,172,146. Administration recommends the surplus of \$2,965,322 be held in reserve for future capital needs.



Worcester County Administration

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Attached, please find a draft copy of the FY2027 Revenue Summary, FY2027 Revenue Detail Report, FY2027 Expense by classification summary, FY2027 Proposed Budget Detailed Report.

We are available for any questions you may have.

Attachments: FY2027 revenue summary, Pages 3
 FY2027 revenue detail report, Pages 4-8
 FY2027 expense budget by organization report, Pages 9-14
 FY2027 proposed budget detailed report, Pages 15-64

Worcester County

FY2027 Estimated Revenue Summary

	FY2027 Estimated Revenues as of 6/02/26	FY2026 Adopted Budget	\$ Variance	% Variance
PROP TAX - Property Taxes	201,568,215	185,818,745	15,749,470	8%
INC TAX - Income Tax	53,000,000	53,000,000	-	0%
OTHER TAX - Other Taxes	19,340,000	18,310,000	1,030,000	6%
ST SHRD - State Shared	4,114,501	3,525,791	588,710	17%
FRNCH - Franchise Fees	23,000	23,000	-	0%
LOSS DSP ASTS - Gain/Loss on Disposal of Assets	125,000	125,000	-	0%
LIC/PRMT - Licenses and Permits	2,836,400	2,864,115	(27,715)	-1%
CHG SVC - Charges for Services	2,886,484	2,673,454	213,030	8%
INT/PEN - Interest & Penalties	6,000,000	5,000,000	1,000,000	20%
FINES - Fines & Forfeitures	46,000	31,000	15,000	48%
MISC - Miscellaneous	988,716	610,557	378,159	62%
INTGOV FED - Intergovernmental - Federal Revenues	376,711	374,013	2,698	1%
INTGOV ST - Intergovernmental - State Revenues	5,173,725	4,747,382	426,343	9%
TRNS IN - Transfers In	3,693,394	4,292,960	(599,566)	-14%
General Fund Total Revenues:	300,172,146	281,396,017	18,776,129	7%

Worcester County
FY2027 Proposed Revenue Budget Detailed Report

	2027 Proposed Budget as of 6/02/26	2026 Adopted Budget	\$ Variance FY27 Proposed Budget vs FY26 Adopted Budget	% Variance FY27 Proposed Budget vs FY26 Adopted Budget
Fund: 100 General Fund				
Revenue				
PROP TAX - Property Taxes				
4000 - Full Year Real Property Taxes	201,035,570	182,546,198	18,489,372	10%
4010 - Personal Property Taxes	160,607	224,125	(63,518)	-28%
4020 - Corporation Property Taxes	4,591,068	4,946,052	(354,984)	-7%
4030 - Railroad & Utility Property Tax	5,348,825	4,846,235	502,590	10%
4035 - Railroad Real Property	3,798	2,437	1,361	56%
4040 - Half Year Real Property Taxes	40,750	224,125	(183,375)	-82%
4050 - Tax Additions & Abatements	(232,600)	(188,200)	(44,400)	24%
4060 - Interest on Delinquent Taxes	850,000	800,000	50,000	6%
4070 - Discounts Allowed on Taxes	(600,000)	(550,000)	(50,000)	9%
4080 - Tax Credits For Assessment I	(9,629,803)	(7,032,227)	(2,597,576)	37%
PROP TAX - Property Taxes Totals	201,568,215	185,818,745	15,749,470	8%
INC TAX - Income Tax				
4100 - Income Tax	53,000,000	53,000,000	-	0%
INC TAX - Income Tax Totals	53,000,000	53,000,000	-	0%
OTHER TAX - Other Taxes				
4200 - Admission & Amusement Taxes	890,000	750,000	140,000	19%
4210 - Recordation Taxes	9,500,000	9,450,000	50,000	1%
4221 - Cannabis Tax	90,000	125,000	(35,000)	-28%
4240 - Food Tax	110,000	110,000	-	0%
4250 - Room Tax	330,000	275,000	55,000	20%
4250 040 - Room Tax Due to Unincorporated Areas	1,920,000	1,600,000	320,000	20%
4340 - Transfer Tax	6,500,000	6,000,000	500,000	8%
OTHER TAX - Other Taxes Totals	19,340,000	18,310,000	1,030,000	6%
ST SHRD - State Shared				
4300 - Highway Users Taxes	1,999,402	2,031,609	(32,207)	-2%
4310 - 911 Fees	2,115,099	1,494,182	620,917	42%
ST SHRD - State Shared Totals	4,114,501	3,525,791	588,710	17%
FRNCH - Franchise Fees				
4400 - Franchise Fees	23,000	23,000	-	0%
FRNCH - Franchise Fees Totals	23,000	23,000	-	0%
LOSS DSP ASTS - Gain/Loss on Disposal of Assets				
4600 - Sale Of Fixed Assets	125,000	125,000	-	0%
LOSS DSP ASTS - Gain/Loss on Disposal of Assets Totals	125,000	125,000	-	0%
LIC/PRMT - Licenses and Permits				
4900 - Liquor Licenses	950,000	950,000	-	0%
4905 - Vending Machine Licenses	70,000	65,000	5,000	8%
4910 - Traders Licenses	90,000	90,000	-	0%
4915 - Occupational Licenses	7,000	34,000	(27,000)	-79%
4920 - Bingo Permits	16,500	15,000	1,500	10%

Worcester County				
FY2027 Proposed Revenue Budget Detailed Report				
	2027 Proposed Budget as of 6/02/26	2026 Adopted Budget	\$ Variance FY27 Proposed Budget vs FY26 Adopted Budget	% Variance FY27 Proposed Budget vs FY26 Adopted Budget
4927 - Rental License Fee	205,000	195,000	10,000	5%
4930 - Building Permits	315,000	350,000	(35,000)	-10%
4932 - Electrical Permits	21,000	21,000	-	0%
4933 - Commercial Plumbing Plan Review	2,000	2,500	(500)	-20%
4935 - Marriage Licenses	20,000	20,000	-	0%
4936 - Civil Ceremony	2,000	1,800	200	11%
4941 - Shoreline Construction Permit	20,000	20,000	-	0%
4942 - Timber Harvest Permit	3,000	3,000	-	0%
4943 - SEC/SWM Permit	45,000	45,000	-	0%
4945 010 - Environmental Permits Burn Permit	600	600	-	0%
4945 020 - Environmental Permits Campground Permit	4,000	4,000	-	0%
4945 030 - Environmental Permits Septic Permit	29,000	29,000	-	0%
4945 040 - Environmental Permits Waste Hauler Permit	3,000	3,000	-	0%
4945 050 - Environmental Permits Well Permit	16,800	16,800	-	0%
4945 060 - Environmental Permits Other	300	300	-	0%
4945 070 - Environmental Permits Review Fee	75,000	75,000	-	0%
4950 - Health Permits	440,000	426,915	13,085	3%
4955 - Raffle Permits	1,500	1,500	-	0%
4960 - Plumbing Permits	90,000	90,000	-	0%
4965 - Gas Permits	20,000	20,000	-	0%
4970 - Forestry Conservation Review Fees	6,000	6,000	-	0%
4980 - Landfill Permits-Household	320,000	320,000	-	0%
4982 - PAYT Tags - Household	7,500	7,500	-	0%
5060 100 - Licenses and Permits Board of Zoning Appeal Fee	29,000	25,000	4,000	16%
5060 300 - Licenses and Permits Site Plan Review	12,000	11,000	1,000	9%
5060 400 - Licenses and Permits Rezoning Fee	2,000	2,000	-	0%
5060 500 - Licenses and Permits Subdivision Review Fee	12,000	12,000	-	0%
5060 600 - Licenses and Permits Text Amendment Application Fee	1,200	1,200	-	0%
LIC/PRMT - Licenses and Permits Totals	2,836,400	2,864,115	(27,715)	-1%
CHG SVC - Charges for Services				
4850 010 - Credit Card Fees Environmental Programs	6,000	6,000	-	0%
4850 050 - Credit Card Fees Recreation	1,100	1,100	-	0%
4940 - Shoreline Construction Application Fee	31,000	31,000	-	0%
5047 - Stormwater Management Review Fee	110,000	110,000	-	0%
5065 100 - Sheriff Fees Sheriff Fees - Paper Service	-	35,000	(35,000)	-100%
5065 200 - Sheriff Fees Sheriff Fees - Peddler's License	-	800	(800)	-100%
5065 300 - Sheriff Fees Sheriff Fees - Parking Fines	-	200	(200)	-100%
5065 400 - Sheriff Fees Animal Control Fees	4,500	90	4,410	4900%
5065 500 - Sheriff Fees Animal Shelter Revenue	-	2,500	(2,500)	-100%
5065 700 - Sheriff Fees Contractual Services	280,000	115,000	165,000	143%
5065 800 - Sheriff Fees Body Worn Camera	-	250	(250)	-100%

ITEM 20

Worcester County FY2027 Proposed Revenue Budget Detailed Report

	2027 Proposed Budget as of 6/02/26	2026 Adopted Budget	\$ Variance FY27 Proposed Budget vs FY26 Adopted Budget	% Variance FY27 Proposed Budget vs FY26 Adopted Budget
5065 990 - Sheriff Fees Other	40,000	1,500	38,500	2567%
5070 100 - Sale of Publications & Copies Commissioners	1,200	350	850	243%
5070 300 - Sale of Publications & Copies Dev. Review & Permitting	50	50	-	0%
5070 600 - Sale of Publications & Copies Elections	400	400	-	0%
5070 700 - Sale of Publications & Copies Circuit Court	450	450	-	0%
5075 - Library Use Charges	20,000	20,000	-	0%
5076 - Library Erate Reimbursement	500	850	(350)	-41%
5085 - Liquor Advertising Fees	1,600	1,200	400	33%
5090 - Firearms Training Center Fee	15,000	12,000	3,000	25%
5095 100 - Payments For Jail Use Work Release	4,200	4,000	200	5%
5095 150 - Payments For Jail Use Inmate Grievance Device	30,000	30,000	-	0%
5095 250 - Payments For Jail Use REIM US MARSHAL FEES	954,612	742,600	212,012	29%
5095 400 - Payments For Jail Use State Housing	29,340	48,775	(19,435)	-40%
5095 600 - Payments For Jail Use Social Security	2,400	2,500	(100)	-4%
5095 700 - Payments For Jail Use State Mental Health Reimb.	22,000	22,000	-	0%
5095 800 - Payments For Jail Use Pretrial Fees	14,400	8,250	6,150	75%
5100 - Fire Inspection Fees	-	-	-	#DIV/0!
5100 100 - Fire Inspection Fees Plan Review Fee	100,000	120,000	(20,000)	-17%
5100 200 - Fire Inspection Fees Fire Safety Fee	25,000	25,000	-	0%
5100 600 - Fire Inspection Fees Fire Inspections QAP	25,000	25,000	-	0%
5105 100 - Public Works Revenues Pipe Sales	50,000	50,000	-	0%
5107 - Roads Department Fees	2,500	2,500	-	0%
5110 - Recreation Fees	365,377	344,329	21,048	6%
5111 - Ice Vending Machine Fee	20,000	20,000	-	0%
5115 - Mosquito Control Charges	45,000	45,000	-	0%
5120 - Circuit Court Bar Library	5,000	5,000	-	0%
5127 - Recreation Center Rental Fees	27,400	34,700	(7,300)	-21%
5128 - Recreation Sponsorships	3,200	2,900	300	10%
5142 - Election Filing Fee	350	350	-	0%
5155 - CommunityService Fees	70,000	70,000	-	0%
5160 - Family Services Legal Fees Other	500	500	-	0%
5161 - Casino Security	-	17,250	(17,250)	-100%
5162 - Seacrets Security	-	50,000	(50,000)	-100%
5165 - Critical Area Review Fees	8,000	8,000	-	0%
5167 - Water/Sewer Plan Amendment Fee	2,000	2,000	-	0%
5175 200 - Donations Sponsorship Program Recreation	4,000	4,000	-	0%
5185 - Recycling Revenue	75,000	180,500	(105,500)	-58%
5186 - Metal Recycling Revenue	40,000	35,000	5,000	14%
5195 - Tire Revenue	35,000	35,000	-	0%
5215 - Motor Coach Fees	15,000	15,000	-	0%
5220 010 - Park Fees Field Rental	8,135	4,190	3,945	94%
5220 020 - Park Fees Pavilion Rental	6,525	6,525	-	0%

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Worcester County FY2027 Proposed Revenue Budget Detailed Report

	2027 Proposed Budget as of 6/02/26	2026 Adopted Budget	\$ Variance FY27 Proposed Budget vs FY26 Adopted Budget	% Variance FY27 Proposed Budget vs FY26 Adopted Budget
5220 030 - Park Fees Tree of Life	2,400	2,400	-	0%
5220 035 - Park Fees Tournament Rental	75,950	70,000	5,950	9%
5220 040 - Park Fees User Fees	13,000	12,725	275	2%
5221 - Parking Fees - Boat Landing	3,000	2,720	280	10%
5224 - SPEC EVENTS - SPONSORSHIP	67,600	72,250	(4,650)	-6%
5225 - Concession Stand Fees	156,500	156,500	-	0%
5226 - Special Events Fees	23,795	23,750	45	0%
5227 - Tournament Fees	9,500	9,500	-	0%
5230 010 - Environmental Fees Perk Test Fee	22,000	16,000	6,000	38%
5230 020 - Environmental Fees Plat Review Fee	9,000	6,000	3,000	50%
5230 030 - Environmental Fees Water Sample Fee	500	500	-	0%
5240 - Shared Facility/Service Area Fee	500	500	-	0%
5245 - Solar Renewable Energy Credits	1,000	1,000	-	0%
CHG SVC - Charges for Services Totals	2,886,484	2,673,454	213,030	8%
INT/PEN - Interest & Penalties				
4700 - Interest On Investments	6,000,000	5,000,000	1,000,000	20%
INT/PEN - Interest & Penalties Totals	6,000,000	5,000,000	1,000,000	20%
FINES - Fines & Forfeitures				
5300 - Court Fines	30,000	25,000	5,000	20%
5310 - Civil Infraction Fines	16,000	6,000	10,000	167%
FINES - Fines & Forfeitures Totals	46,000	31,000	15,000	48%
MISC - Miscellaneous				
4260 010 - Rents/State Revenue Boat Landings	87,132	79,972	7,160	9%
4260 020 - Rents/State Revenue County Admin	71,860	71,856	4	0%
4260 030 - Rents/State Revenue Elections	23,144	14,229	8,915	63%
4270 - Rents-Tower Site/Contrib & Donat	29,580	27,000	2,580	10%
4350 - Credit Card Rebate	7,000	-	7,000	
4360 - Motor Fuel Tax Rebate	170,000	-	170,000	
4800 - Other Miscellaneous Revenue	580,000	400,000	180,000	45%
4830 - Workers Comp Reimbursement	5,000	-	5,000	
4860 - Animal Control Restitution	1,000	-	1,000	
4875 - Tax Sale Revenue	14,000	17,500	(3,500)	-20%
MISC - Miscellaneous Totals	988,716	610,557	378,159	62%
INTGOV FED - Intergovernmental - Federal Revenues				
5541 - Traffic Safety SHA	3,000	1,500	1,500	100%
5600 - Federal Payments In Lieu of Taxe	25,198	24,000	1,198	5%
5625 - CDBG Housing Rehab Grant	150,000	150,000	-	0%
5664 020 - US Fish and Wildlife Service Other General Government	6,326	6,326	-	0%
5675 - Child Support Enforcement Grant	7,500	7,500	-	0%
5745 300 - Homeland Security Grant SHSGP	96,477	96,477	-	0%
5745 600 - Homeland Security Grant EMPG	76,317	76,317	-	0%
5770 - Bulletproof Vest Program	7,500	7,500	-	0%
5785 - MDE Beach Monitoring Grant	4,393	4,393	-	0%
INTGOV FED - Intergovernmental - Federal Revenues Totals	376,711	374,013	2,698	1%

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Worcester County				
FY2027 Proposed Revenue Budget Detailed Report				
	2027 Proposed Budget as of 6/02/26	2026 Adopted Budget	\$ Variance FY27 Proposed Budget vs FY26 Adopted Budget	% Variance FY27 Proposed Budget vs FY26 Adopted Budget
INTGOV ST - Intergovernmental - State Revenues				
5515 - DHCD Housing Administration Fee	7,000	7,000	-	0%
5525 - Conservation Easement Administrative Fee	25,000	25,000	-	0%
5530 - Eastern Shore Library Grant	84,000	80,000	4,000	5%
5543 - Dental Program Reimbursement	30,751	16,721	14,030	84%
5615 - Maryland Coastal Bays	50,000	-	50,000	
5630 - Water System Monitoring Grant	48,750	48,750	-	0%
5635 - Police Protection Grant	200,000	200,000	-	0%
5640 - State Library Aid	202,600	202,600	-	0%
5645 - Share of State Park Receipts	625,000	535,000	90,000	17%
5650 - State Aid for Fire Companies	405,819	369,004	36,815	10%
5655 - Program Open Space Grant - Parks	523,770	450,208	73,562	16%
5660 - Waterway Improvement Grants	330,000	255,000	75,000	29%
5662 - BRF Operations & Maintenance Grant	42,000	42,000	-	0%
5663 - Share of State Forest Land	70,000	70,000	-	0%
5665 - State Aid for Bridges	584,720	480,000	104,720	22%
5680 - State Grant for Critical Areas	5,000	9,000	(4,000)	-44%
5688 - MD Dept of Aging Grant	6,000	5,635	365	6%
5690 - SSTAP Grant	138,000	131,000	7,000	5%
5704 - MD AOC Security Grant	16,805	10,134	6,671	66%
5705 - State Grant for Tourism	195,000	195,000	-	0%
5712 - GOCCP Grant	46,000	46,000	-	0%
5713 - GOCCP - Sheriff Grants	60,000	75,000	(15,000)	-20%
5715 - Coastal Zone Grant	86,100	-	86,100	
5725 - Family Support Grant	418,334	418,334	-	0%
5730 - Septic System BRF Grant Program	375,000	300,000	75,000	25%
5732 - Conservation Easements Reimbursements	50,000	50,000	-	0%
5735 030 - Other Grants Human Resources	3,500	-	3,500	
5735 050 - Other Grants Recreation	25,500	32,500	(7,000)	-22%
5757 - Trial Jury Reimbursement	54,000	54,000	-	0%
5760 - Drug Court Grant	224,076	224,076	-	0%
5762 - Heroin Coordinator Grant	70,000	65,000	5,000	8%
5767 - Medication Opioid Disorder Grant	23,000	213,920	(190,920)	-89%
5905 - Sheriff-Sex Offender Grant	8,000	9,000	(1,000)	-11%
5910 - Sher-Health Tobacco Enforcement	17,500	7,500	10,000	133%
5912 - Sher-Health Underage Drinking	7,500	5,000	2,500	50%
5925 - MALPF Admin Fee	15,000	15,000	-	0%
5940 - Intern Program Grant	100,000	100,000	-	0%
INTGOV ST - Intergovernmental - State Revenues Totals	5,173,725	4,747,382	426,343	9%
TRNS IN - Transfers In				
5510 - Transfers From Other Funds	1,121,905	1,888,490	(766,585)	-41%
5511 - Casino/Local Impact Grant Funds	2,571,489	2,404,470	167,019	7%
TRNS IN - Transfers In Totals	3,693,394	4,292,960	(599,566)	-14%
General Fund Total Revenues	300,172,146	281,396,017	18,776,129	7%

Worcester County				
Expense Annual Budget by Organization Report				
	FY27 Proposed Budget as of 6/02/26	2026 Adopted Budget	\$ Variance	% Variance
Department: 1001 County Commissioners				
PERS SVCS - Personnel Services	2,046,446	1,884,314	162,132	9%
SUPP & MAT - Supplies & Materials	55,515	56,870	(1,355)	-2%
MAINT & SVCS - Maintenance & Services	41,708	41,992	(284)	-1%
OTHR CHGS - Other Charges	72,516	68,851	3,665	5%
Department Total: County Commissioners	2,216,185	2,052,027	164,158	8%
Department: 1002 Circuit Court				
PERS SVCS - Personnel Services	2,006,600	1,919,807	86,793	5%
SUPP & MAT - Supplies & Materials	273,259	263,696	9,563	4%
MAINT & SVCS - Maintenance & Services	114,465	114,465	-	0%
OTHR CHGS - Other Charges	8,900	8,900	-	0%
Department Total: Circuit Court	2,403,224	2,306,868	96,356	4%
Department: 1003 Orphan's Court				
PERS SVCS - Personnel Services	73,507	72,658	849	1%
SUPP & MAT - Supplies & Materials	2,000	2,800	(800)	-29%
OTHR CHGS - Other Charges	6,800	6,800	-	0%
Department Total: Orphan's Court	82,307	82,258	49	0%
Department: 1004 State's Attorney				
PERS SVCS - Personnel Services	4,772,020	4,420,613	351,407	8%
SUPP & MAT - Supplies & Materials	128,179	114,964	13,215	11%
MAINT & SVCS - Maintenance & Services	24,250	24,250	-	0%
OTHR CHGS - Other Charges	27,940	26,755	1,185	4%
Department Total: State's Attorney	4,952,389	4,586,582	365,807	8%
Department: 1005 Treasurer's Office				
PERS SVCS - Personnel Services	1,839,889	1,709,376	130,513	8%
SUPP & MAT - Supplies & Materials	212,426	193,610	18,816	10%
MAINT & SVCS - Maintenance & Services	3,300	2,940	360	12%
OTHR CHGS - Other Charges	19,360	16,225	3,135	19%
Department Total: Treasurer's Office	2,074,975	1,922,151	152,824	8%
Department: 1006 Elections Office				
PERS SVCS - Personnel Services	895,441	809,727	85,714	11%
SUPP & MAT - Supplies & Materials	926,208	609,255	316,953	52%
MAINT & SVCS - Maintenance & Services	172,083	171,768	315	0%
OTHR CHGS - Other Charges	22,520	16,610	5,910	36%
Department Total: Elections Office	2,016,252	1,607,360	408,892	25%
Department: 1007 Human Resources				
PERS SVCS - Personnel Services	826,627	753,834	72,793	10%
SUPP & MAT - Supplies & Materials	27,969	28,495	(526)	-2%
MAINT & SVCS - Maintenance & Services	59,375	108,775	(49,400)	-45%
OTHR CHGS - Other Charges	31,405	31,141	264	1%
Department Total: Human Resources	945,376	922,245	23,131	3%
Department: 1008 Development, Review & Permits				
PERS SVCS - Personnel Services	2,814,265	2,851,629	(37,364)	-1%
SUPP & MAT - Supplies & Materials	272,710	292,619	(19,909)	-7%

Worcester County				
Expense Annual Budget by Organization Report				
	FY27 Proposed Budget as of 6/02/26	2026 Adopted Budget	\$ Variance	% Variance
MAINT & SVCS - Maintenance & Services	73,410	73,410	-	0%
OTHR CHGS - Other Charges	50,317	57,361	(7,044)	-12%
Department Total: Development, Review & Permits	3,210,702	3,275,019	(64,317)	-2%
Department: 1010 Environmental Programs				
PERS SVCS - Personnel Services	2,648,471	2,367,336	281,135	12%
SUPP & MAT - Supplies & Materials	483,109	331,499	151,610	46%
MAINT & SVCS - Maintenance & Services	266,032	165,352	100,680	61%
OTHR CHGS - Other Charges	9,274	8,664	610	7%
CAP EQ - Capital Equipment	50,000	50,000	-	0%
Department Total: Environmental Programs	3,456,886	2,922,851	534,035	18%
Department: 1011 Information Technology				
PERS SVCS - Personnel Services	1,985,325	1,677,341	307,984	18%
SUPP & MAT - Supplies & Materials	59,580	24,880	34,700	139%
MAINT & SVCS - Maintenance & Services	5,020	3,720	1,300	35%
OTHR CHGS - Other Charges	21,324	9,200	12,124	132%
CAP EQ - Capital Equipment	50,000	-	50,000	
Department Total: Information Technology	2,121,249	1,715,141	406,108	24%
Department: 1090 Other General Government				
SUPP & MAT - Supplies & Materials	3,072,249	2,345,144	727,105	31%
MAINT & SVCS - Maintenance & Services	1,351,495	1,044,994	306,501	29%
OTHR CHGS - Other Charges	3,658,287	2,948,602	709,685	24%
Department Total: Other General Government	8,082,031	6,338,740	1,743,291	28%
Department: 1101 Sheriff's Office				
PERS SVCS - Personnel Services	18,452,429	16,353,706	2,098,723	13%
SUPP & MAT - Supplies & Materials	1,725,420	1,442,990	282,430	20%
MAINT & SVCS - Maintenance & Services	835,990	815,410	20,580	3%
OTHR CHGS - Other Charges	266,000	245,000	21,000	9%
CAP EQ - Capital Equipment	1,227,000	862,000	365,000	42%
Department Total: Sheriff's Office	22,506,839	19,719,106	2,787,733	14%
Department: 1102 Emergency Services				
PERS SVCS - Personnel Services	4,703,044	4,209,318	493,726	12%
SUPP & MAT - Supplies & Materials	1,392,706	915,762	476,944	52%
MAINT & SVCS - Maintenance & Services	349,622	627,822	(278,200)	-44%
OTHR CHGS - Other Charges	39,050	46,400	(7,350)	-16%
CAP EQ - Capital Equipment	85,000	249,000	(164,000)	-66%
Department Total: Emergency Services	6,569,422	6,048,302	521,120	9%
Department: 1103 Jail				
PERS SVCS - Personnel Services	12,364,176	11,781,707	582,469	5%
SUPP & MAT - Supplies & Materials	856,980	1,062,177	(205,197)	-19%
MAINT & SVCS - Maintenance & Services	2,769,905	2,793,714	(23,809)	-1%
OTHR CHGS - Other Charges	34,850	22,356	12,494	56%
CAP EQ - Capital Equipment	55,000	175,219	(120,219)	-69%
Department Total: Jail	16,080,911	15,835,173	245,738	2%

Worcester County				
Expense Annual Budget by Organization Report				
	FY27 Proposed Budget as of 6/02/26	2026 Adopted Budget	\$ Variance	% Variance
Department: 1104 Fire Marshal				
PERS SVCS - Personnel Services	1,373,049	1,228,985	144,064	12%
SUPP & MAT - Supplies & Materials	79,835	79,385	450	1%
MAINT & SVCS - Maintenance & Services	60,200	54,200	6,000	11%
OTHR CHGS - Other Charges	14,050	13,690	360	3%
CAP EQ - Capital Equipment	-	90,000	(90,000)	-100%
Department Total: Fire Marshal	1,527,134	1,466,260	60,874	4%
Department: 1105 Volunteer Fire Departments				
SUPP & MAT - Supplies & Materials	245,500	263,000	(17,500)	-7%
MAINT & SVCS - Maintenance & Services	27,400	25,900	1,500	6%
OTHR CHGS - Other Charges	15,011,206	13,442,565	1,568,641	12%
CAP EQ - Capital Equipment	70,000	-	70,000	
Department Total: Volunteer Fire Departments	15,354,106	13,731,465	1,622,641	12%
Department: 1201 Maintenance				
PERS SVCS - Personnel Services	2,780,899	2,540,231	240,668	9%
SUPP & MAT - Supplies & Materials	102,821	104,139	(1,318)	-1%
MAINT & SVCS - Maintenance & Services	136,921	137,051	(130)	0%
OTHR CHGS - Other Charges	35,225	20,036	15,189	76%
CAP EQ - Capital Equipment	153,650	218,950	(65,300)	-30%
Department Total: Maintenance	3,209,516	3,020,407	189,109	6%
Department: 1202 Roads				
PERS SVCS - Personnel Services	3,651,958	3,298,499	353,459	11%
SUPP & MAT - Supplies & Materials	1,950,097	1,974,629	(24,532)	-1%
MAINT & SVCS - Maintenance & Services	1,728,438	1,582,173	146,265	9%
OTHR CHGS - Other Charges	37,483	19,113	18,370	96%
CAP EQ - Capital Equipment	1,084,852	736,692	348,160	47%
Department Total: Roads	8,452,828	7,611,106	841,722	11%
Department: 1203 Public Works				
PERS SVCS - Personnel Services	1,216,777	1,128,377	88,400	8%
SUPP & MAT - Supplies & Materials	32,495	36,205	(3,710)	-10%
MAINT & SVCS - Maintenance & Services	279,770	259,670	20,100	8%
OTHR CHGS - Other Charges	25,775	15,100	10,675	71%
CAP EQ - Capital Equipment	50,000	65,000	(15,000)	-23%
Department Total: Public Works	1,604,817	1,504,352	100,465	7%
Department: 1204 Boat Landings				
SUPP & MAT - Supplies & Materials	330,000	355,000	(25,000)	-7%
MAINT & SVCS - Maintenance & Services	49,913	51,513	(1,600)	-3%
Department Total: Boat Landings	379,913	406,513	(26,600)	-7%
Department: 1205 Homeowner Convenience Centers				
PERS SVCS - Personnel Services	671,149	629,135	42,014	7%
SUPP & MAT - Supplies & Materials	12,200	12,200	-	0%
MAINT & SVCS - Maintenance & Services	266,992	266,992	-	0%
OTHR CHGS - Other Charges	1,000	1,000	-	0%
CAP EQ - Capital Equipment	55,000	68,000	(13,000)	-19%

Worcester County				
Expense Annual Budget by Organization Report				
	FY27 Proposed Budget as of 6/02/26	2026 Adopted Budget	\$ Variance	% Variance
Department Total: Homeowner Convenience Centers	1,006,341	977,327	29,014	3%
Department: 1206 Recycling				
PERS SVCS - Personnel Services	871,153	783,000	88,153	11%
SUPP & MAT - Supplies & Materials	19,590	20,470	(880)	-4%
MAINT & SVCS - Maintenance & Services	331,050	328,910	2,140	1%
OTHR CHGS - Other Charges	1,000	1,000	-	0%
CAP EQ - Capital Equipment	71,000	110,000	(39,000)	-35%
Department Total: Recycling	1,293,793	1,243,380	50,413	4%
Department: 1301 Health Department				
SUPP & MAT - Supplies & Materials	200	-	200	
MAINT & SVCS - Maintenance & Services	487,337	468,328	19,009	4%
OTHR CHGS - Other Charges	6,596,121	11,471,209	(4,875,088)	-42%
CAP EQ - Capital Equipment	30,000	56,048	(26,048)	-46%
Department Total: Health Department	7,113,658	11,995,585	(4,881,927)	-41%
Department: 1302 Mosquito Control				
PERS SVCS - Personnel Services	113,020	108,942	4,078	4%
SUPP & MAT - Supplies & Materials	3,755	3,505	250	7%
MAINT & SVCS - Maintenance & Services	29,035	31,335	(2,300)	-7%
OTHR CHGS - Other Charges	151,540	151,540	-	0%
Department Total: Mosquito Control	297,350	295,322	2,028	1%
Department: 1401 Commission on Aging				
SUPP & MAT - Supplies & Materials	146,000	138,635	7,365	5%
MAINT & SVCS - Maintenance & Services	220,060	203,700	16,360	8%
OTHR CHGS - Other Charges	1,906,199	1,549,387	356,812	23%
CAP EQ - Capital Equipment	-	104,600	(104,600)	-100%
Department Total: Commission on Aging	2,272,259	1,996,322	275,937	14%
Department: 1402 Other Social Services				
OTHR CHGS - Other Charges	636,368	646,368	(10,000)	-2%
Department Total: Other Social Services	636,368	646,368	(10,000)	-2%
Department: 1502 WOR-WIC Community College				
OTHR CHGS - Other Charges	2,775,142	2,707,168	67,974	3%
Department Total: WOR-WIC Community College	2,775,142	2,707,168	67,974	3%
Department: 1505 Board of Education				
OTHR CHGS - Other Charges	134,234,625	123,421,994	10,812,631	9%
Department Total: Board of Education	134,234,625	123,421,994	10,812,631	9%
Department: 1601 Recreation Department				
PERS SVCS - Personnel Services	2,490,595	2,325,563	165,032	7%
SUPP & MAT - Supplies & Materials	642,205	646,335	(4,130)	-1%
MAINT & SVCS - Maintenance & Services	233,634	271,993	(38,359)	-14%
OTHR CHGS - Other Charges	58,495	51,220	7,275	14%
CAP EQ - Capital Equipment	-	31,000	(31,000)	-100%

Worcester County				
Expense Annual Budget by Organization Report				
	FY27 Proposed Budget as of 6/02/26	2026 Adopted Budget	\$ Variance	% Variance
Department Total: Recreation Department	3,424,929	3,326,111	98,818	3%
Department: 1602 Parks Department				
PERS SVCS - Personnel Services	961,974	873,597	88,377	10%
SUPP & MAT - Supplies & Materials	660,041	565,264	94,777	17%
MAINT & SVCS - Maintenance & Services	164,478	165,730	(1,252)	-1%
OTHR CHGS - Other Charges	13,411	8,685	4,726	54%
CAP EQ - Capital Equipment	149,590	132,745	16,845	13%
Department Total: Parks Department	1,949,494	1,746,021	203,473	12%
Department: 1603 Libraries				
PERS SVCS - Personnel Services	4,215,268	3,882,927	332,341	9%
SUPP & MAT - Supplies & Materials	520,200	509,750	10,450	2%
MAINT & SVCS - Maintenance & Services	392,587	381,312	11,275	3%
OTHR CHGS - Other Charges	24,492	11,800	12,692	108%
CAP EQ - Capital Equipment	-	32,000	(32,000)	-100%
Department Total: Libraries	5,152,547	4,817,789	334,758	7%
Department: 1604 Other Recreation & Culture				
OTHR CHGS - Other Charges	95,000	95,000	-	0%
Department Total: Other Recreation & Culture	95,000	95,000	-	0%
Department: 1701 Extension Service				
SUPP & MAT - Supplies & Materials	20,934	20,449	485	2%
OTHR CHGS - Other Charges	282,050	262,292	19,758	8%
Department Total: Extension Service	302,984	282,741	20,243	7%
Department: 1702 Other Natural Resources				
SUPP & MAT - Supplies & Materials	50,000	50,000	-	0%
OTHR CHGS - Other Charges	1,075,800	565,800	510,000	90%
Department Total: Other Natural Resources	1,125,800	615,800	510,000	83%
Department: 1801 Economic Development				
PERS SVCS - Personnel Services	265,363	256,482	8,881	3%
SUPP & MAT - Supplies & Materials	250,450	250,650	(200)	0%
MAINT & SVCS - Maintenance & Services	110,575	78,575	32,000	41%
OTHR CHGS - Other Charges	26,750	27,100	(350)	-1%
CAP EQ - Capital Equipment	-	20,000	(20,000)	-100%
Department Total: Economic Development	653,138	632,807	20,331	3%
Department: 1803 Tourism				
PERS SVCS - Personnel Services	549,351	490,694	58,657	12%
SUPP & MAT - Supplies & Materials	423,080	289,762	133,318	46%
MAINT & SVCS - Maintenance & Services	909,890	911,558	(1,668)	0%
OTHR CHGS - Other Charges	22,300	21,800	500	2%
CAP EQ - Capital Equipment	25,653	-	25,653	-
Department Total: Tourism	1,930,274	1,713,814	216,460	13%
Department: 1901 Taxes Shared with Towns				
OTHR CHGS - Other Charges	396,338	4,068,096	(3,671,758)	-90%
Department Total: Taxes Shared with Towns	396,338	4,068,096	(3,671,758)	-90%

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Worcester County				
Expense Annual Budget by Organization Report				
	FY27 Proposed Budget as of 6/02/26	2026 Adopted Budget	\$ Variance	% Variance
Department: 1902 Grants to Towns				
SUPP & MAT - Supplies & Materials	250,000	50,000	200,000	400%
OTHR CHGS - Other Charges	8,617,557	6,752,170	1,865,387	28%
Department Total: Grants to Towns	8,867,557	6,802,170	2,065,387	30%
Department: 1975 Debt Service				
OTHR CHGS - Other Charges	10,155,254	10,080,635	74,619	1%
Department Total: Debt Service	10,155,254	10,080,635	74,619	1%
Department: 1985 Interfund				
INTFND CHGS - Interfund Charges	9,242,233	6,857,641	2,384,592	35%
Department Total: Interfund	9,242,233	6,857,641	2,384,592	35%
Expenditure Grand Totals:	300,172,146	281,396,017	18,776,129	7%

Worcester County FY2027 Proposed Budget Detailed Report

Account Number	Account Description	FY2027 Proposed Budget as of 6/02/26	2026 Adopted Budget	\$ Variance FY2027 Proposed Budget vs FY26 Adopted Budget	% Variance FY2027 Proposed Budget vs FY26 Adopted Budget
Fund: 100 - General Fund					
EXPENSES					
Department: 1001 - County Commissioners					
<i>PERS SVCS - Personnel Services</i>					
6000.100	Personnel Services Salaries	1,380,682	1,309,793	70,889	5%
6000.400	Personnel Services Overtime Pay	1,000	1,000	0	0%
6010.020	Benefits Contingency	404	528	(124)	-23%
6010.025	Benefits Deferred Comp Match	17,919	9,000	8,919	99%
6010.030	Benefits Hospitalization Insurance	298,437	211,481	86,956	41%
6010.050	Benefits Retirement	181,048	173,941	7,107	4%
6010.060	Benefits Social Security Taxes	104,050	100,360	3,690	4%
6010.070	Benefits Unemployment Insurance	522	527	(5)	-1%
6010.090	Benefits Workmans Compensation Ins	22,641	27,764	(5,123)	-18%
6010.120	Benefits Long Term Disability	2,930	1,979	951	48%
6010.130	Benefits Life Insurance	2,863	2,243	620	28%
6010.140	Benefits FSA & PSA Admin and EAP Program	3,543	2,428	1,115	46%
6010.150	Benefits Retirement Administration Fee	2,413	2,534	(121)	-5%
6010.900	Benefits OPEB contribution	27,994	40,736	(12,742)	-31%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		2,046,446	1,884,314	162,132	9%
<i>SUPP & MAT - Supplies & Materials</i>					
6100.010	Administrative Expense Administrative Expenses	3,484	3,408	76	2%
6100.060	Administrative Expense Books and Publications	500	500	0	0%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	8,421	7,602	819	11%
6100.165	Administrative Expense Meeting Expense	950	950	0	0%
6100.190	Administrative Expense Office Supplies	5,000	5,000	0	0%
6100.210	Administrative Expense Paper	2,500	2,500	0	0%
6100.230	Administrative Expense Postage & Freight	500	500	0	0%
6110.080	Supplies & Equipment Computer Repairs & Supplies	500	500	0	0%
6110.090	Supplies & Equipment Computers & Printers	2,300	4,200	(1,900)	-45%
6110.245	Supplies & Equipment Mobile Phones	14,508	14,508	0	0%
6110.280	Supplies & Equipment Office Furniture	3,700	4,050	(350)	-9%
6130.010	Equipment Maintenance Copier Lease	12,052	12,052	0	0%
6150.050	Uniforms & Personal Equipment Uniforms	1,100	1,100	0	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		55,515	56,870	(1,355)	-2%
<i>MAINT & SVCS - Maintenance & Services</i>					
6510.020	Legal Services County Attorney Expenses	11,708	11,212	496	4%
6510.035	Legal Services County Code Expenses	8,000	8,000	0	0%
6510.050	Legal Services Court Reporters	700	600	100	17%
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	3,000	3,000	0	0%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	1,000	1,000	0	0%
6550.270	Building Site Expenses Telephone	1,800	1,680	120	7%
6900.010	Advertising Budget Advertisements	5,500	4,500	1,000	22%
6900.030	Advertising Legislative Advertisements	10,000	12,000	(2,000)	-17%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		41,708	41,992	(284)	-1%
<i>OTHR CHGS - Other Charges</i>					
7000.020	Travel, Training & Expense Board Member Allowance	21,000	21,000	0	0%
7000.040	Travel, Training & Expense Continuing Education/Certificati	3,850	3,850	0	0%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	45,666	42,801	2,865	7%
7000.115	Travel, Training & Expense Mileage	2,000	1,200	800	67%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		72,516	68,851	3,665	5%
Department Total: 1001 - County Commissioners		2,216,185	2,052,027	164,158	8%

Worcester County FY2027 Proposed Budget Detailed Report

Account Number	Account Description	FY2027 Proposed Budget as of 6/02/26	2026 Adopted Budget	\$ Variance FY2027 Proposed Budget vs FY26 Adopted Budget	% Variance FY2027 Proposed Budget vs FY26 Adopted Budget
Department: 1002 - Circuit Court					
<i>PERS SVCS - Personnel Services</i>					
6000.100	Personnel Services Salaries	1,415,832	1,308,877	106,955	8%
6010.020	Benefits Contingency	420	527	(107)	-20%
6010.025	Benefits Deferred Comp Match	14,166	8,000	6,166	77%
6010.030	Benefits Hospitalization Insurance	244,437	226,168	18,269	8%
6010.050	Benefits Retirement	158,960	173,819	(14,859)	-9%
6010.060	Benefits Social Security Taxes	107,570	100,130	7,440	7%
6010.070	Benefits Unemployment Insurance	543	527	16	3%
6010.090	Benefits Workmans Compensation Ins	23,543	27,744	(4,201)	-15%
6010.120	Benefits Long Term Disability	3,166	1,978	1,188	60%
6010.130	Benefits Life Insurance	2,660	2,242	418	19%
6010.140	Benefits FSA & PSA Admin and EAP Program	3,684	2,426	1,258	52%
6010.150	Benefits Retirement Administration Fee	2,509	2,532	(23)	-1%
6010.900	Benefits OPEB contribution	29,110	64,837	(35,727)	-55%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		2,006,600	1,919,807	86,793	5%
<i>SUPP & MAT - Supplies & Materials</i>					
6100.010	Administrative Expense Administrative Expenses	2,000	2,000	0	0%
6100.060	Administrative Expense Books and Publications	2,000	2,000	0	0%
6100.080	Administrative Expense Copier Supplies	180	180	0	0%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	4,734	4,734	0	0%
6100.110	Administrative Expense Envelopes	1,500	1,500	0	0%
6100.150	Administrative Expense Incentives & Events	1,515	1,515	0	0%
6100.190	Administrative Expense Office Supplies	7,500	7,500	0	0%
6100.210	Administrative Expense Paper	2,500	2,500	0	0%
6110.120	Supplies & Equipment Equipment Rental	1,000	1,000	0	0%
6110.170	Supplies & Equipment Jury Expenses	3,700	3,700	0	0%
6110.245	Supplies & Equipment Mobile Phones	516	516	0	0%
6110.270	Supplies & Equipment Office Equipment Repairs	300	300	0	0%
6110.280	Supplies & Equipment Office Furniture	5,590	5,590	0	0%
6110.290	Supplies & Equipment Other Office Equipment	810	810	0	0%
6130.010	Equipment Maintenance Copier Lease	8,080	8,080	0	0%
6130.070	Equipment Maintenance Software Maintenance Agreements	20,518	17,626	2,892	16%
6150.050	Uniforms & Personal Equipment Uniforms	500	500	0	0%
6160.040	Grant Programs Court Security Grant	16,805	10,134	6,671	66%
6160.060	Grant Programs Drug Treatment Court	67,396	67,396	0	0%
6160.070	Grant Programs Family Support Services	126,115	126,115	0	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		273,259	263,696	9,563	4%
<i>MAINT & SVCS - Maintenance & Services</i>					
6510.030	Legal Services Court Appointed Attorneys	12,000	12,000	0	0%
6510.040	Legal Services Court Library Levy	2,000	2,000	0	0%
6510.050	Legal Services Court Reporters	5,000	5,000	0	0%
6510.080	Legal Services Jury Per Diem	92,000	92,000	0	0%
6550.028	Building Site Expenses Cable	265	265	0	0%
6550.270	Building Site Expenses Telephone	3,200	3,200	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		114,465	114,465	0	0%
<i>OTHR CHGS - Other Charges</i>					
7000.040	Travel, Training & Expense Continuing Education/Certificati	1,400	1,400	0	0%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	6,000	6,000	0	0%
7000.115	Travel, Training & Expense Mileage	1,500	1,500	0	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		8,900	8,900	0	0%
Department Total: 1002 - Circuit Court		2,403,224	2,306,868	96,356	4%

Worcester County FY2027 Proposed Budget Detailed Report

Account Number	Account Description	FY2027 Proposed Budget as of 6/02/26	2026 Adopted Budget	\$ Variance FY2027 Proposed Budget vs FY26 Adopted Budget	% Variance FY2027 Proposed Budget vs FY26 Adopted Budget
Department: 1003 - Orphan's Court					
<i>PERS SVCS - Personnel Services</i>					
6000.100	Personnel Services Salaries	31,097	28,501	2,596	9%
6010.020	Benefits Contingency	9	11	(2)	-18%
6010.030	Benefits Hospitalization Insurance	31,686	27,180	4,506	17%
6010.050	Benefits Retirement	2,753	3,785	(1,032)	-27%
6010.060	Benefits Social Security Taxes	2,379	2,181	198	9%
6010.070	Benefits Unemployment Insurance	12	11	1	9%
6010.090	Benefits Workmans Compensation Ins	517	604	(87)	-14%
6010.120	Benefits Long Term Disability	0	43	(43)	-100%
6010.130	Benefits Life Insurance	66	49	17	35%
6010.140	Benefits FSA & PSA Admin and EAP Program	81	53	28	53%
6010.150	Benefits Retirement Administration Fee	55	55	0	0%
6010.900	Benefits OPEB contribution	4,852	10,185	(5,333)	-52%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		73,507	72,658	849	1%
<i>SUPP & MAT - Supplies & Materials</i>					
6100.060	Administrative Expense Books and Publications	1,900	2,700	(800)	-30%
6100.190	Administrative Expense Office Supplies	100	100	0	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		2,000	2,800	(800)	-29%
<i>OTHR CHGS - Other Charges</i>					
7000.020	Travel, Training & Expense Board Member Allowance	4,800	4,800	0	0%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	2,000	2,000	0	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		6,800	6,800	0	0%
Department Total: 1003 - Orphan's Court		82,307	82,258	49	0%
Department: 1004 - State's Attorney					
<i>PERS SVCS - Personnel Services</i>					
6000.100	Personnel Services Salaries	3,430,000	3,128,701	301,299	10%
6010.020	Benefits Contingency	998	1,261	(263)	-21%
6010.025	Benefits Deferred Comp Match	31,042	20,000	11,042	55%
6010.030	Benefits Hospitalization Insurance	500,625	404,869	95,756	24%
6010.050	Benefits Retirement	401,761	415,491	(13,730)	-3%
6010.060	Benefits Social Security Taxes	262,271	238,567	23,704	10%
6010.070	Benefits Unemployment Insurance	1,291	1,259	32	3%
6010.090	Benefits Workmans Compensation Ins	55,970	66,319	(10,349)	-16%
6010.120	Benefits Long Term Disability	8,215	4,728	3,487	74%
6010.130	Benefits Life Insurance	6,903	5,359	1,544	29%
6010.140	Benefits FSA & PSA Admin and EAP Program	8,758	5,800	2,958	51%
6010.150	Benefits Retirement Administration Fee	5,966	6,052	(86)	-1%
6010.900	Benefits OPEB contribution	58,220	122,207	(63,987)	-52%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		4,772,020	4,420,613	351,407	8%
<i>SUPP & MAT - Supplies & Materials</i>					
6100.010	Administrative Expense Administrative Expenses	4,000	4,000	0	0%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	10,060	7,900	2,160	27%
6100.160	Administrative Expense Legal Books & Publications	975	1,485	(510)	-34%
6100.190	Administrative Expense Office Supplies	9,000	9,100	(100)	-1%
6110.090	Supplies & Equipment Computers & Printers	9,600	6,720	2,880	43%
6110.245	Supplies & Equipment Mobile Phones	15,770	12,480	3,290	26%
6110.280	Supplies & Equipment Office Furniture	2,000	2,000	0	0%
6110.290	Supplies & Equipment Other Office Equipment	2,000	2,000	0	0%
6110.390	Supplies & Equipment Small Equipment	2,000	2,000	0	0%
6130.010	Equipment Maintenance Copier Lease	11,820	8,004	3,816	48%
6130.070	Equipment Maintenance Software Maintenance Agreements	60,260	58,471	1,789	3%
6150.050	Uniforms & Personal Equipment Uniforms	694	804	(110)	-14%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		128,179	114,964	13,215	11%
<i>MAINT & SVCS - Maintenance & Services</i>					
6510.090	Legal Services Prosecution Expenses	2,500	2,500	0	0%

Worcester County FY2027 Proposed Budget Detailed Report

Account Number	Account Description	FY2027 Proposed Budget as of 6/02/26	2026 Adopted Budget	\$ Variance FY2027 Proposed Budget vs FY26 Adopted Budget	% Variance FY2027 Proposed Budget vs FY26 Adopted Budget
6510.105	Legal Services Appeal Expenses	2,700	2,700	0	0%
6510.110	Legal Services Transcripts	5,000	5,000	0	0%
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	8,000	8,000	0	0%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	3,000	3,000	0	0%
6550.028	Building Site Expenses Cable	1,550	1,550	0	0%
6550.270	Building Site Expenses Telephone	1,500	1,500	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		24,250	24,250	0	0%
<i>OTHR CHGS - Other Charges</i>					
7000.080	Travel, Training & Expense Extradition Expense	14,000	14,000	0	0%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	13,940	12,755	1,185	9%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		27,940	26,755	1,185	4%
Department Total: 1004 - State's Attorney		4,952,389	4,586,582	365,807	8%
Department: 1005 - Treasurer's Office					
Location: 010 - Treasurer's Office					
<i>PERS SVCS - Personnel Services</i>					
6000.100	Personnel Services Salaries	1,296,557	1,185,966	110,591	9%
6000.400	Personnel Services Overtime Pay	0	2,000	(2,000)	-100%
6010.020	Benefits Contingency	384	478	(94)	-20%
6010.025	Benefits Deferred Comp Match	12,362	10,000	2,362	24%
6010.030	Benefits Hospitalization Insurance	204,390	163,046	41,344	25%
6010.050	Benefits Retirement	164,941	157,496	7,445	5%
6010.060	Benefits Social Security Taxes	99,186	91,281	7,905	9%
6010.070	Benefits Unemployment Insurance	497	477	20	4%
6010.090	Benefits Workmans Compensation Ins	21,560	25,139	(3,579)	-14%
6010.120	Benefits Long Term Disability	3,106	1,792	1,314	73%
6010.130	Benefits Life Insurance	2,609	2,031	578	28%
6010.140	Benefits FSA & PSA Admin and EAP Program	3,374	2,199	1,175	53%
6010.150	Benefits Retirement Administration Fee	2,298	2,294	4	0%
6010.900	Benefits OPEB contribution	28,625	65,177	(36,552)	-56%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		1,839,889	1,709,376	130,513	8%
<i>SUPP & MAT - Supplies & Materials</i>					
6100.010	Administrative Expense Administrative Expenses	1,100	1,100	0	0%
6100.055	Administrative Expense Bond	3,000	3,000	0	0%
6100.060	Administrative Expense Books and Publications	2,000	2,000	0	0%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	3,030	4,400	(1,370)	-31%
6100.110	Administrative Expense Envelopes	3,500	3,500	0	0%
6100.130	Administrative Expense Food Tax Bills & Envelopes	0	250	(250)	-100%
6100.190	Administrative Expense Office Supplies	9,350	9,350	0	0%
6100.210	Administrative Expense Paper	2,500	2,500	0	0%
6100.220	Administrative Expense Payroll Checks & Forms	3,000	2,000	1,000	50%
6100.230	Administrative Expense Postage & Freight	100	100	0	0%
6100.250	Administrative Expense Room Tax Bills & Envelopes	1,000	1,000	0	0%
6100.260	Administrative Expense Tax Bills & Envelopes	22,000	23,500	(1,500)	-6%
6110.090	Supplies & Equipment Computers & Printers	8,100	7,880	220	3%
6110.245	Supplies & Equipment Mobile Phones	3,000	3,420	(420)	-12%
6110.270	Supplies & Equipment Office Equipment Repairs	0	300	(300)	-100%
6110.280	Supplies & Equipment Office Furniture	1,750	1,750	0	0%
6110.290	Supplies & Equipment Other Office Equipment	1,000	1,000	0	0%
6130.010	Equipment Maintenance Copier Lease	6,060	6,060	0	0%
6130.020	Equipment Maintenance Equipment Annual Maint Contr.	125,500	119,500	6,000	5%
6130.060	Equipment Maintenance Software Licensing	15,436	0	15,436	N/A
6150.050	Uniforms & Personal Equipment Uniforms	1,000	1,000	0	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		212,426	193,610	18,816	10%
<i>MAINT & SVCS - Maintenance & Services</i>					
6530.110	Consulting Services Programming	1,500	1,500	0	0%
6550.270	Building Site Expenses Telephone	1,800	1,440	360	25%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		3,300	2,940	360	12%

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Worcester County FY2027 Proposed Budget Detailed Report

Account Number	Account Description	FY2027 Proposed Budget as of 6/02/26	2026 Adopted Budget	\$ Variance FY2027 Proposed Budget vs FY26 Adopted Budget	% Variance FY2027 Proposed Budget vs FY26 Adopted Budget
<i>OTHR CHGS - Other Charges</i>					
7000.040	Travel, Training & Expense Continuing Education/Certificati	3,940	6,000	(2,060)	-34%
7000.060	Travel, Training & Expense Educational Training	3,000	3,000	0	0%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	10,220	5,025	5,195	103%
7000.115	Travel, Training & Expense Mileage	2,200	2,200	0	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		19,360	16,225	3,135	19%
Location Total: 010 - Treasurer's Office		2,074,975	1,922,151	152,824	8%
Department Total: 1005 - Treasurer's Office		2,074,975	1,922,151	152,824	8%
Department: 1006 - Elections Office					
<i>PERS SVCS - Personnel Services</i>					
6000.100	Personnel Services Salaries	147,701	131,900	15,801	12%
6000.500	Personnel Services State Employee Salary & Benefit	726,924	668,350	58,574	9%
6010.020	Benefits Contingency	44	53	(9)	-17%
6010.050	Benefits Retirement	1,461	0	1,461	N/A
6010.060	Benefits Social Security Taxes	11,300	5,650	5,650	100%
6010.070	Benefits Unemployment Insurance	57	53	4	8%
6010.090	Benefits Workmans Compensation Ins	2,456	2,796	(340)	-12%
6010.120	Benefits Long Term Disability	0	199	(199)	-100%
6010.130	Benefits Life Insurance	0	226	(226)	-100%
6010.140	Benefits FSA & PSA Admin and EAP Program	384	245	139	57%
6010.150	Benefits Retirement Administration Fee	262	255	7	3%
6010.900	Benefits OPEB contribution	4,852	0	4,852	N/A
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		895,441	809,727	85,714	11%
<i>SUPP & MAT - Supplies & Materials</i>					
6100.100	Administrative Expense Dues, Licenses & Subscriptions	630	630	0	0%
6100.110	Administrative Expense Envelopes	1,400	1,400	0	0%
6100.180	Administrative Expense National Voter Regis Postcards	812	792	20	3%
6100.190	Administrative Expense Office Supplies	20,000	20,000	0	0%
6100.210	Administrative Expense Paper	2,000	2,000	0	0%
6110.090	Supplies & Equipment Computers & Printers	7,847	6,877	970	14%
6110.245	Supplies & Equipment Mobile Phones	2,000	2,000	0	0%
6110.280	Supplies & Equipment Office Furniture	0	2,000	(2,000)	-100%
6110.440	Supplies & Equipment Voting Machines	568,995	298,471	270,524	91%
6120.010	Voting Machine & Poll Expenses Absentee Ballot Expenses	45,440	89,300	(43,860)	-49%
6120.020	Voting Machine & Poll Expenses Ballot Expenses	750	750	0	0%
6120.040	Voting Machine & Poll Expenses Election Board Member Mileage	3,800	3,800	0	0%
6120.050	Voting Machine & Poll Expenses Election Cell Phone	1,750	1,750	0	0%
6120.060	Voting Machine & Poll Expenses Election Judge Expense	8,700	84,125	(75,425)	-90%
6120.070	Voting Machine & Poll Expenses Election Judge Training Material	10,500	10,500	0	0%
6120.080	Voting Machine & Poll Expenses Poll Rent & School Expense	3,800	2,800	1,000	36%
6120.090	Voting Machine & Poll Expenses Specimen Ballot Expense	50,000	42,000	8,000	19%
6120.095	Voting Machine & Poll Expenses State Allocation County Share	133,828	19,104	114,724	601%
6120.110	Voting Machine & Poll Expenses Voter Notification Cards	45,000	4,000	41,000	1025%
6120.120	Voting Machine & Poll Expenses Voting Machine Supplies	12,800	10,800	2,000	19%
6130.010	Equipment Maintenance Copier Lease	1,627	1,627	0	0%
6130.070	Equipment Maintenance Software Maintenance Agreements	2,760	2,760	0	0%
6130.100	Equipment Maintenance Other Equipment Lease	1,769	1,769	0	0%

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Account Number	Account Description	FY2027 Proposed Budget as of 6/02/26	2026 Adopted Budget	\$ Variance FY2027 Proposed Budget vs FY26 Adopted Budget	% Variance FY2027 Proposed Budget vs FY26 Adopted Budget
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		926,208	609,255	316,953	52%
<i>MAINT & SVCS - Maintenance & Services</i>					
6530.150	Consulting Services Temporary Clerical Staff	54,000	54,000	0	0%
6550.040	Building Site Expenses Cleaning Contract	3,000	3,000	0	0%
6550.050	Building Site Expenses Custodial Supplies	900	900	0	0%
6550.060	Building Site Expenses Electricity	11,078	11,078	0	0%
6550.081	Building Site Expenses Fire Extinguishers	100	100	0	0%
6550.170	Building Site Expenses Office Rent/Lease	93,115	94,000	(885)	-1%
6550.180	Building Site Expenses Pest Control/Termite Insp	1,100	1,100	0	0%
6550.220	Building Site Expenses Security Alarm Monitoring	750	750	0	0%
6550.270	Building Site Expenses Telephone	6,840	6,840	0	0%
6550.300	Building Site Expenses Trash Removal	1,200	0	1,200	N/A
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		172,083	171,768	315	0%
<i>OTHR CHGS - Other Charges</i>					
7000.020	Travel, Training & Expense Board Member Allowance	2,556	2,489	67	3%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	15,464	10,121	5,343	53%
7000.115	Travel, Training & Expense Mileage	4,500	4,000	500	13%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		22,520	16,610	5,910	36%
Department Total: 1006 - Elections Office		2,016,252	1,607,360	408,892	25%
Department: 1007 - Human Resources					
Location: 090 - Human Resources					
<i>PERS SVCS - Personnel Services</i>					
6000.100	Personnel Services Salaries	512,197	458,582	53,615	12%
6000.400	Personnel Services Overtime Pay	4,000	4,000	0	0%
6010.020	Benefits Contingency	152	185	(33)	-18%
6010.025	Benefits Deferred Comp Match	8,156	3,000	5,156	172%
6010.030	Benefits Hospitalization Insurance	63,415	56,145	7,270	13%
6010.050	Benefits Retirement	66,787	60,900	5,887	10%
6010.060	Benefits Social Security Taxes	39,212	35,395	3,817	11%
6010.070	Benefits Unemployment Insurance	196	185	11	6%
6010.090	Benefits Workmans Compensation Ins	8,517	9,721	(1,204)	-12%
6010.120	Benefits Long Term Disability	1,259	693	566	82%
6010.130	Benefits Life Insurance	1,058	785	273	35%
6010.140	Benefits FSA & PSA Admin and EAP Program	1,333	850	483	57%
6010.150	Benefits Retirement Administration Fee	908	887	21	2%
6010.900	Benefits OPEB contribution	10,027	20,368	(10,341)	-51%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		717,217	651,696	65,521	10%
<i>SUPP & MAT - Supplies & Materials</i>					
6100.010	Administrative Expense Administrative Expenses	540	540	0	0%
6100.040	Administrative Expense Alcohol and Drug Testing Supplies	363	363	0	0%
6100.050	Administrative Expense Background Checks	2,500	6,000	(3,500)	-58%
6100.060	Administrative Expense Books and Publications	700	600	100	17%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	1,030	720	310	43%
6100.110	Administrative Expense Envelopes	400	400	0	0%
6100.150	Administrative Expense Incentives & Events	1,250	1,250	0	0%
6100.190	Administrative Expense Office Supplies	2,400	2,400	0	0%
6100.210	Administrative Expense Paper	1,200	1,272	(72)	-6%
6110.090	Supplies & Equipment Computers & Printers	6,300	4,000	2,300	58%
6110.245	Supplies & Equipment Mobile Phones	2,076	2,040	36	2%
6110.290	Supplies & Equipment Other Office Equipment	510	510	0	0%
6130.010	Equipment Maintenance Copier Lease	2,400	2,400	0	0%
6150.050	Uniforms & Personal Equipment Uniforms	850	850	0	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		22,519	23,345	(826)	-4%
<i>MAINT & SVCS - Maintenance & Services</i>					
6530.040	Consulting Services Consulting Services	0	50,000	(50,000)	-100%
6530.050	Consulting Services Crisis/Fitness for Duty	2,000	2,000	0	0%
6530.080	Consulting Services Physicals, Shots & Drug Testing	31,875	32,375	(500)	-2%

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Account Number	Account Description	FY2027 Proposed Budget as of 6/02/26	2026 Adopted Budget	\$ Variance FY2027 Proposed Budget vs FY26 Adopted Budget	% Variance FY2027 Proposed Budget vs FY26 Adopted Budget
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	3,500	3,500	0	0%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	2,500	1,500	1,000	67%
6550.270	Building Site Expenses Telephone	500	400	100	25%
6900.040	Advertising Personnel Advertisements	19,000	19,000	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		59,375	108,775	(49,400)	-45%
<i>OTHR CHGS - Other Charges</i>					
7000.040	Travel, Training & Expense Continuing Education/Certificati	3,120	3,225	(105)	-3%
7000.060	Travel, Training & Expense Educational Training	12,300	20,800	(8,500)	-41%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	15,935	7,016	8,919	127%
7000.115	Travel, Training & Expense Mileage	50	100	(50)	-50%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		31,405	31,141	264	1%
Location Total: 090 - Human Resources		830,516	814,957	15,559	2%
Location: 095 - Volunteer Services					
<i>PERS SVCS - Personnel Services</i>					
6000.100	Personnel Services Salaries	67,773	62,891	4,882	8%
6010.020	Benefits Contingency	20	25	(5)	-20%
6010.030	Benefits Hospitalization Insurance	24,301	20,857	3,444	17%
6010.050	Benefits Retirement	9,005	8,352	653	8%
6010.060	Benefits Social Security Taxes	5,189	4,818	371	8%
6010.070	Benefits Unemployment Insurance	26	25	1	4%
6010.090	Benefits Workmans Compensation Ins	1,127	1,333	(206)	-15%
6010.120	Benefits Long Term Disability	171	95	76	80%
6010.130	Benefits Life Insurance	144	108	36	33%
6010.140	Benefits FSA & PSA Admin and EAP Program	176	117	59	50%
6010.150	Benefits Retirement Administration Fee	120	122	(2)	-2%
6010.900	Benefits OPEB contribution	1,358	3,395	(2,037)	-60%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		109,410	102,138	7,272	7%
<i>SUPP & MAT - Supplies & Materials</i>					
6100.150	Administrative Expense Incentives & Events	5,450	5,150	300	6%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		5,450	5,150	300	6%
Location Total: 095 - Volunteer Services		114,860	107,288	7,572	7%
Department Total: 1007 - Human Resources		945,376	922,245	23,131	3%
Department: 1008 - Development, Review & Permits					
<i>PERS SVCS - Personnel Services</i>					
6000.100	Personnel Services Salaries	1,979,398	1,941,460	37,938	2%
6000.400	Personnel Services Overtime Pay	3,000	3,000	0	0%
6010.020	Benefits Contingency	586	782	(196)	-25%
6010.025	Benefits Deferred Comp Match	18,812	15,000	3,812	25%
6010.030	Benefits Hospitalization Insurance	360,700	333,145	27,555	8%
6010.050	Benefits Retirement	213,567	257,826	(44,259)	-17%
6010.060	Benefits Social Security Taxes	151,426	148,800	2,626	2%
6010.070	Benefits Unemployment Insurance	757	781	(24)	-3%
6010.090	Benefits Workmans Compensation Ins	32,851	41,153	(8,302)	-20%
6010.120	Benefits Long Term Disability	4,202	2,934	1,268	43%
6010.130	Benefits Life Insurance	3,531	3,325	206	6%
6010.140	Benefits FSA & PSA Admin and EAP Program	5,141	3,599	1,542	43%
6010.150	Benefits Retirement Administration Fee	3,502	3,756	(254)	-7%
6010.900	Benefits OPEB contribution	36,792	96,068	(59,276)	-62%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		2,814,265	2,851,629	(37,364)	-1%
<i>SUPP & MAT - Supplies & Materials</i>					
6100.010	Administrative Expense Administrative Expenses	1,300	1,200	100	8%
6100.060	Administrative Expense Books and Publications	1,000	1,915	(915)	-48%
6100.070	Administrative Expense International Bldg Code Supplies	500	500	0	0%
6100.080	Administrative Expense Copier Supplies	75	75	0	0%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	3,719	3,299	420	13%

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Account Number	Account Description	FY2027 Proposed Budget as of 6/02/26	2026 Adopted Budget	\$ Variance FY2027 Proposed Budget vs FY26 Adopted Budget	% Variance FY2027 Proposed Budget vs FY26 Adopted Budget	
6100.110	Administrative Expense Envelopes	1,500	1,500	0	0%	
6100.190	Administrative Expense Office Supplies	2,500	3,000	(500)	-17%	
6100.210	Administrative Expense Paper	2,000	2,000	0	0%	
6100.230	Administrative Expense Postage & Freight	3,500	3,500	0	0%	
6100.240	Administrative Expense Printing Expense	2,500	2,500	0	0%	
6110.080	Supplies & Equipment Computer Repairs & Supplies	750	750	0	0%	
6110.090	Supplies & Equipment Computers & Printers	4,236	10,880	(6,644)	-61%	
6110.140	Supplies & Equipment GIS Mapping Supplies	4,900	11,032	(6,132)	-56%	
6110.245	Supplies & Equipment Mobile Phones	6,820	6,820	0	0%	
6110.270	Supplies & Equipment Office Equipment Repairs	300	300	0	0%	
6110.280	Supplies & Equipment Office Furniture	1,500	3,000	(1,500)	-50%	
6110.340	Supplies & Equipment Safety Program Equipment	150	150	0	0%	
6110.390	Supplies & Equipment Small Equipment	500	500	0	0%	
6130.010	Equipment Maintenance Copier Lease	3,500	2,978	522	18%	
6130.020	Equipment Maintenance Equipment Annual Maint Contr.	1,260	1,100	160	15%	
6130.060	Equipment Maintenance Software Licensing	34,000	34,000	0	0%	
6130.070	Equipment Maintenance Software Maintenance Agreements	5,000	9,920	(4,920)	-50%	
6150.040	Uniforms & Personal Equipment Uniform Allowance	3,000	3,500	(500)	-14%	
6180.010	Housing Rehabilitation Program CDBG Advertising	700	700	0	0%	
6180.020	Housing Rehabilitation Program CDBG Appraisals & Credit Reports	1,500	1,500	0	0%	
6180.040	Housing Rehabilitation Program CDBG Housing Rehab Grant	150,000	150,000	0	0%	
6180.050	Housing Rehabilitation Program Housing Rental & Disability Cons	6,000	6,000	0	0%	
6180.060	Housing Rehabilitation Program Lead Paint Contract Inspections	23,000	23,000	0	0%	
6180.080	Housing Rehabilitation Program Special Loan Fee Expense	7,000	7,000	0	0%	
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		272,710	292,619	(19,909)	-7%	
<i>MAINT & SVCS - Maintenance & Services</i>						
6510.010	Legal Services Board/Commission Attorney	32,000	32,000	0	0%	
6510.050	Legal Services Court Reporters	4,000	4,000	0	0%	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	13,000	13,000	0	0%	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	5,000	5,000	0	0%	
6550.081	Building Site Expenses Fire Extinguishers	150	150	0	0%	
6550.270	Building Site Expenses Telephone	1,260	1,260	0	0%	
6900.025	Advertising Legal Advertisements	18,000	18,000	0	0%	
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		73,410	73,410	0	0%	
<i>OTHR CHGS - Other Charges</i>						
7000.020	Travel, Training & Expense Board Member Allowance	26,400	26,400	0	0%	
7000.040	Travel, Training & Expense Continuing Education/Certificati	1,700	1,735	(35)	-2%	
7000.060	Travel, Training & Expense Educational Training	3,500	3,000	500	17%	
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	18,717	26,226	(7,509)	-29%	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		50,317	57,361	(7,044)	-12%	
Department Total: 1008 - Development, Review & Permits		3,210,702	3,275,019	(64,317)	-2%	
Department: 1010 - Environmental Programs						
<i>PERS SVCS - Personnel Services</i>						
6000.100	Personnel Services Salaries	1,789,907	1,585,656	204,251	13%	
6000.400	Personnel Services Overtime Pay	1,500	1,500	0	0%	
6010.020	Benefits Contingency	530	639	(109)	-17%	
6010.025	Benefits Deferred Comp Match	17,367	10,000	7,367	74%	
6010.030	Benefits Hospitalization Insurance	398,470	322,930	75,540	23%	
6010.050	Benefits Retirement	223,848	210,575	13,273	6%	
6010.060	Benefits Social Security Taxes	136,928	121,418	15,510	13%	

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6010.070	Benefits Unemployment Insurance	686	638	48	8%
6010.090	Benefits Workmans Compensation Ins	29,732	33,611	(3,879)	-12%
6010.120	Benefits Long Term Disability	4,213	2,396	1,817	76%
6010.130	Benefits Life Insurance	3,540	2,716	824	30%
6010.140	Benefits FSA & PSA Admin and EAP Program	4,652	2,940	1,712	58%
6010.150	Benefits Retirement Administration Fee	3,169	3,067	102	3%
6010.900	Benefits OPEB contribution	33,929	69,250	(35,321)	-51%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		2,648,471	2,367,336	281,135	12%
<i>SUPP & MAT - Supplies & Materials</i>					
6100.030	Administrative Expense Alcohol and Drug Testing	200	200	0	0%
6100.052	Administrative Expense Bank Fees	7,000	7,000	0	0%
6100.060	Administrative Expense Books and Publications	585	585	0	0%
6100.080	Administrative Expense Copier Supplies	464	344	120	35%
6100.090	Administrative Expense Database/Shared Computer costs	1,350	1,350	0	0%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	2,670	3,270	(600)	-18%
6100.190	Administrative Expense Office Supplies	5,000	5,000	0	0%
6100.210	Administrative Expense Paper	600	600	0	0%
6100.230	Administrative Expense Postage & Freight	250	250	0	0%
6100.240	Administrative Expense Printing Expense	400	400	0	0%
6110.050	Supplies & Equipment Camera Equipment	100	100	0	0%
6110.080	Supplies & Equipment Computer Repairs & Supplies	9,200	3,200	6,000	188%
6110.090	Supplies & Equipment Computers & Printers	7,930	11,220	(3,290)	-29%
6110.140	Supplies & Equipment GIS Mapping Supplies	400	400	0	0%
6110.245	Supplies & Equipment Mobile Phones	8,250	7,420	830	11%
6110.270	Supplies & Equipment Office Equipment Repairs	225	175	50	29%
6110.280	Supplies & Equipment Office Furniture	1,950	390	1,560	400%
6110.290	Supplies & Equipment Other Office Equipment	665	245	420	171%
6110.295	Supplies & Equipment Program Supplies and Equipment	1,645	1,950	(305)	-16%
6110.340	Supplies & Equipment Safety Program Equipment	3,080	2,880	200	7%
6110.390	Supplies & Equipment Small Equipment	1,045	520	525	101%
6130.010	Equipment Maintenance Copier Lease	4,000	4,000	0	0%
6160.007	Grant Programs DNR Grants	76,100	0	76,100	N/A
6160.012	Grant Programs DNR Bainbridge Pond Project	0	0	0	N/A
6160.140	Grant Programs Septic Upgrade Grant	350,000	280,000	70,000	25%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		483,109	331,499	151,610	46%
<i>MAINT & SVCS - Maintenance & Services</i>					
6530.040	Consulting Services Consulting Services	109,000	10,000	99,000	990%
6530.140	Consulting Services Stormwater Management Review	110,000	110,000	0	0%
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	23,000	23,000	0	0%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	5,500	4,500	1,000	22%
6540.040	Vehicle Operating Expenses Vehicle Registration	300	300	0	0%
6550.040	Building Site Expenses Cleaning Contract	9,687	9,687	0	0%
6550.140	Building Site Expenses Internet Access	3,600	3,120	480	15%
6550.270	Building Site Expenses Telephone	1,045	1,045	0	0%
6900.025	Advertising Legal Advertisements	1,400	1,200	200	17%
6900.030	Advertising Legislative Advertisements	500	500	0	0%
6900.060	Advertising Water & Sewer Plan Amendments	2,000	2,000	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		266,032	165,352	100,680	61%
<i>OTHR CHGS - Other Charges</i>					
7000.020	Travel, Training & Expense Board Member Allowance	1,400	1,400	0	0%
7000.040	Travel, Training & Expense Continuing Education/Certification	635	635	0	0%
7000.060	Travel, Training & Expense Educational Training	6,975	6,365	610	10%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	114	114	0	0%
7000.115	Travel, Training & Expense Mileage	150	150	0	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		9,274	8,664	610	7%
<i>CAP EQ - Capital Equipment</i>					

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9010.010	Capital Equipment New Vehicles	50,000	50,000	0	0%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		50,000	50,000	0	0%
Department Total: 1010 - Environmental Programs		3,456,886	2,922,851	534,035	18%
Department: 1011 - Information Technology					
<i>PERS SVCS - Personnel Services</i>					
6000.100	Personnel Services Salaries	1,363,497	1,147,006	216,491	19%
6000.400	Personnel Services Overtime Pay	13,400	13,400	0	0%
6010.020	Benefits Contingency	404	462	(58)	-13%
6010.025	Benefits Deferred Comp Match	10,956	10,000	956	10%
6010.030	Benefits Hospitalization Insurance	253,241	174,180	79,061	45%
6010.050	Benefits Retirement	180,625	152,322	28,303	19%
6010.060	Benefits Social Security Taxes	104,329	87,747	16,582	19%
6010.070	Benefits Unemployment Insurance	523	462	61	13%
6010.090	Benefits Workmans Compensation Ins	22,673	24,313	(1,640)	-7%
6010.120	Benefits Long Term Disability	3,404	1,733	1,671	96%
6010.130	Benefits Life Insurance	2,858	1,965	893	45%
6010.140	Benefits FSA & PSA Admin and EAP Program	3,548	2,126	1,422	67%
6010.150	Benefits Retirement Administration Fee	2,417	2,219	198	9%
6010.900	Benefits OPEB contribution	23,450	59,406	(35,956)	-61%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		1,985,325	1,677,341	307,984	18%
<i>SUPP & MAT - Supplies & Materials</i>					
6100.010	Administrative Expense Administrative Expenses	700	700	0	0%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	280	80	200	250%
6100.190	Administrative Expense Office Supplies	600	600	0	0%
6100.210	Administrative Expense Paper	200	200	0	0%
6110.090	Supplies & Equipment Computers & Printers	23,300	2,360	20,940	887%
6110.245	Supplies & Equipment Mobile Phones	25,000	18,940	6,060	32%
6110.280	Supplies & Equipment Office Furniture	1,200	1,200	0	0%
6130.070	Equipment Maintenance Software Maintenance Agreements	7,500	0	7,500	N/A
6150.050	Uniforms & Personal Equipment Uniforms	800	800	0	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		59,580	24,880	34,700	139%
<i>MAINT & SVCS - Maintenance & Services</i>					
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	3,300	2,200	1,100	50%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	1,680	1,480	200	14%
6550.081	Building Site Expenses Fire Extinguishers	40	40	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		5,020	3,720	1,300	35%
<i>OTHR CHGS - Other Charges</i>					
7000.040	Travel, Training & Expense Continuing Education/Certificati	7,000	5,000	2,000	40%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	13,724	4,000	9,724	243%
7000.115	Travel, Training & Expense Mileage	600	200	400	200%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		21,324	9,200	12,124	132%
<i>CAP EQ - Capital Equipment</i>					
9010.010	Capital Equipment New Vehicles	50,000	0	50,000	N/A
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		50,000	0	50,000	N/A
Department Total: 1011 - Information Technology		2,121,249	1,715,141	406,108	24%
Department: 1090 - Other General Government					
Location: 020 - Information Technology					
<i>SUPP & MAT - Supplies & Materials</i>					
6100.100	Administrative Expense Dues, Licenses & Subscriptions	24,000	5,400	18,600	344%
6100.190	Administrative Expense Office Supplies	8,000	9,500	(1,500)	-16%
6110.080	Supplies & Equipment Computer Repairs & Supplies	10,000	10,000	0	0%
6110.090	Supplies & Equipment Computers & Printers	20,000	20,000	0	0%
6110.165	Supplies & Equipment IT	4,500	4,500	0	0%

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	Account Number	Account Description	FY2027 Proposed Budget as of 6/02/26	2026 Adopted Budget	\$ Variance FY2027 Proposed Budget vs FY26 Adopted Budget	% Variance FY2027 Proposed Budget vs FY26 Adopted Budget
	6110.390	Supplies & Equipment Small Equipment	10,000	11,000	(1,000)	-9%
	6130.020	Equipment Maintenance Equipment Annual Maint Contr.	968,000	152,000	816,000	537%
	6130.025	Equipment Maintenance Equipment Upgrades & Replacement	19,000	0	19,000	N/A
	6130.042	Equipment Maintenance Network	254,000	206,000	48,000	23%
	6130.060	Equipment Maintenance Software Licensing	336,450	147,915	188,535	127%
	6130.070	Equipment Maintenance Software Maintenance Agreements	249,000	1,011,365	(762,365)	-75%
	6130.075	Equipment Maintenance Software Upgrades	199,250	137,200	62,050	45%
	6160.043	Grant Programs Other Grants	100,000	100,000	0	0%
	<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		2,202,200	1,814,880	387,320	21%
	MAINT & SVCS - Maintenance & Services					
	6500.090	Systems Maintenance Wireless Network Upgrades	500	500	0	0%
	6530.110	Consulting Services Programming	0	12,000	(12,000)	-100%
	6550.230	Building Site Expenses Security System Expenses	177,100	0	177,100	N/A
	6550.305	Building Site Expenses Utility Locator	500	500	0	0%
	6700.250	Other Maint. & Svcs Internet Service	8,000	5,200	2,800	54%
	<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		186,100	18,200	167,900	923%
	OTHR CHGS - Other Charges					
	7000.060	Travel, Training & Expense Educational Training	15,800	9,500	6,300	66%
	<i>Account Classification Total: OTHR CHGS - Other Charges</i>		15,800	9,500	6,300	66%
	Location Total: 020 - Information Technology		2,404,100	1,842,580	561,520	30%
	Location: 025 - Management Information Systems					
	<i>SUPP & MAT - Supplies & Materials</i>					
	6110.270	Supplies & Equipment Office Equipment Repairs	1,000	1,000	0	0%
	6110.350	Supplies & Equipment Scanners	10,000	10,000	0	0%
	6130.060	Equipment Maintenance Software Licensing	54,200	0	54,200	N/A
	6130.070	Equipment Maintenance Software Maintenance Agreements	479,874	161,189	318,685	198%
	<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		545,074	172,189	372,885	217%
	<i>OTHR CHGS - Other Charges</i>					
	7000.060	Travel, Training & Expense Educational Training	5,000	5,000	0	0%
	<i>Account Classification Total: OTHR CHGS - Other Charges</i>		5,000	5,000	0	0%
	Location Total: 025 - Management Information Systems		550,074	177,189	372,885	210%
	Location: 050 - Courthouse					
	<i>MAINT & SVCS - Maintenance & Services</i>					
	6550.030	Building Site Expenses Carpet/VCT Cleaning	3,000	3,000	0	0%
	6550.050	Building Site Expenses Custodial Supplies	14,400	13,260	1,140	9%
	6550.060	Building Site Expenses Electricity	93,000	93,000	0	0%
	6550.070	Building Site Expenses Elevator Testing	11,500	10,300	1,200	12%
	6550.080	Building Site Expenses Fire Alarm Testing	2,030	2,030	0	0%
	6550.081	Building Site Expenses Fire Extinguishers	225	225	0	0%
	6550.090	Building Site Expenses General Maintenance Repairs	45,000	50,000	(5,000)	-10%
	6550.100	Building Site Expenses Generator Services & Repairs	2,500	2,500	0	0%
	6550.110	Building Site Expenses Heating Fuel Oil	28,000	28,000	0	0%
	6550.124	Building Site Expenses HVAC Loop Water Treatment	700	700	0	0%
	6550.180	Building Site Expenses Pest Control/Termite Insp	684	684	0	0%
	6550.230	Building Site Expenses Security System Expenses	2,000	2,000	0	0%
	6550.250	Building Site Expenses Sprinkler Testing	920	920	0	0%
	6550.270	Building Site Expenses Telephone	15,000	15,000	0	0%
	6550.280	Building Site Expenses Tipping Fees	600	600	0	0%
	6550.300	Building Site Expenses Trash Removal	3,000	2,500	500	20%
	6550.310	Building Site Expenses Water & Sewer	2,640	2,400	240	10%
	<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		225,199	227,119	(1,920)	-1%
	Location Total: 050 - Courthouse		225,199	227,119	(1,920)	-1%
	Location: 055 - Public Safety Storage					
	<i>MAINT & SVCS - Maintenance & Services</i>					
	6550.015	Building Site Expenses Building Supplies	5,000	5,000	0	0%

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Account Number	Account Description	FY2027 Proposed Budget as of 6/02/26	2026 Adopted Budget	\$ Variance FY2027 Proposed Budget vs FY26 Adopted Budget	% Variance FY2027 Proposed Budget vs FY26 Adopted Budget
6550.020	Building Site Expenses Buildings & Grounds Maintenance	1,000	1,000	0	0%
6550.040	Building Site Expenses Cleaning Contract	2,200	2,200	0	0%
6550.050	Building Site Expenses Custodial Supplies	200	200	0	0%
6550.060	Building Site Expenses Electricity	5,000	5,000	0	0%
6550.080	Building Site Expenses Fire Alarm Testing	3,500	3,000	500	17%
6550.081	Building Site Expenses Fire Extinguishers	500	500	0	0%
6550.086	Building Site Expenses Generator Fuel Propane	2,000	0	2,000	N/A
6550.090	Building Site Expenses General Maintenance Repairs	5,000	5,000	0	0%
6550.120	Building Site Expenses Heating Propane	2,000	2,000	0	0%
6550.140	Building Site Expenses Internet Access	1,000	1,000	0	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	400	400	0	0%
6550.220	Building Site Expenses Security Alarm Monitoring	1,200	1,200	0	0%
6550.300	Building Site Expenses Trash Removal	500	500	0	0%
6550.310	Building Site Expenses Water & Sewer	800	800	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		30,300	27,800	2,500	9%
Location Total: 055 - Public Safety Storage		30,300	27,800	2,500	9%
Location: 060 - Isle of Wight					
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.030	Building Site Expenses Carpet/VCT Cleaning	0	500	(500)	-100%
6550.040	Building Site Expenses Cleaning Contract	7,020	6,756	264	4%
6550.050	Building Site Expenses Custodial Supplies	1,000	1,000	0	0%
6550.060	Building Site Expenses Electricity	7,000	7,000	0	0%
6550.080	Building Site Expenses Fire Alarm Testing	380	380	0	0%
6550.081	Building Site Expenses Fire Extinguishers	50	50	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	2,000	4,000	(2,000)	-50%
6550.120	Building Site Expenses Heating Propane	4,000	2,500	1,500	60%
6550.180	Building Site Expenses Pest Control/Termite Insp	420	345	75	22%
6550.220	Building Site Expenses Security Alarm Monitoring	750	750	0	0%
6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	400	400	0	0%
6550.280	Building Site Expenses Tipping Fees	110	110	0	0%
6550.300	Building Site Expenses Trash Removal	1,300	1,100	200	18%
6550.320	Building Site Expenses Water Treatment	3,000	3,000	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		27,430	27,891	(461)	-2%
Location Total: 060 - Isle of Wight		27,430	27,891	(461)	-2%
Location: 070 - Government Center					
<i>SUPP & MAT - Supplies & Materials</i>					
6100.100	Administrative Expense Dues, Licenses & Subscriptions	18,652	18,352	300	2%
6100.165	Administrative Expense Meeting Expense	3,480	3,480	0	0%
6100.190	Administrative Expense Office Supplies	3,000	3,000	0	0%
6100.230	Administrative Expense Postage & Freight	150,100	150,100	0	0%
6110.090	Supplies & Equipment Computers & Printers	3,000	3,000	0	0%
6110.110	Supplies & Equipment Disaster Preparedness Materials	3,000	3,000	0	0%
6110.370	Supplies & Equipment Sign Materials	5,000	5,000	0	0%
6130.070	Equipment Maintenance Software Maintenance Agreements	125,723	162,783	(37,060)	-23%
6130.100	Equipment Maintenance Other Equipment Lease	13,020	9,360	3,660	39%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		324,975	358,075	(33,100)	-9%
<i>MAINT & SVCS - Maintenance & Services</i>					
6510.070	Legal Services Judgements & Lawsuits	16,000	10,000	6,000	60%
6530.010	Consulting Services Annual Audit Fees	101,900	99,200	2,700	3%
6530.040	Consulting Services Consulting Services	200,900	81,500	119,400	147%
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	25,000	25,000	0	0%
6545	Energy	15,000	15,000	0	0%
6550.030	Building Site Expenses Carpet/VCT Cleaning	13,500	13,500	0	0%
6550.040	Building Site Expenses Cleaning Contract	71,745	69,675	2,070	3%
6550.050	Building Site Expenses Custodial Supplies	14,885	14,885	0	0%
6550.060	Building Site Expenses Electricity	100,000	100,000	0	0%

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6550.070	Building Site Expenses Elevator Testing	3,800	3,800	0	0%
6550.080	Building Site Expenses Fire Alarm Testing	1,650	1,650	0	0%
6550.081	Building Site Expenses Fire Extinguishers	175	175	0	0%
6550.085	Building Site Expenses Generator Fuel Oil	0	800	(800)	-100%
6550.090	Building Site Expenses General Maintenance Repairs	50,000	70,000	(20,000)	-29%
6550.100	Building Site Expenses Generator Services & Repairs	6,000	6,000	0	0%
6550.120	Building Site Expenses Heating Propane	16,000	14,000	2,000	14%
6550.124	Building Site Expenses HVAC Loop Water Treatment	3,500	3,500	0	0%
6550.170	Building Site Expenses Office Rent/Lease	2,760	2,760	0	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	500	350	150	43%
6550.220	Building Site Expenses Security Alarm Monitoring	250	250	0	0%
6550.230	Building Site Expenses Security System Expenses	5,000	5,000	0	0%
6550.250	Building Site Expenses Sprinkler Testing	1,250	1,250	0	0%
6550.260	Building Site Expenses Taxes	500	500	0	0%
6550.270	Building Site Expenses Telephone	57,000	47,000	10,000	21%
6550.280	Building Site Expenses Tipping Fees	500	1,000	(500)	-50%
6550.300	Building Site Expenses Trash Removal	4,000	3,000	1,000	33%
6550.310	Building Site Expenses Water & Sewer	17,500	17,500	0	0%
Account Classification Total: MAINT & SVCS - Maintenance & Services		729,315	607,295	122,020	20%
OTHR CHGS - Other Charges					
7000.020	Travel, Training & Expense Board Member Allowance	25,700	30,700	(5,000)	-16%
7000.050	Travel, Training & Expense Courier Service	1,500	1,500	0	0%
7000.060	Travel, Training & Expense Educational Training	700	700	0	0%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	30,365	26,145	4,220	16%
7040.010	Tri-County Council Shore Transit MTA Local Match	637,737	387,737	250,000	64%
7040.020	Tri-County Council Shore Transit Capital Match	70,055	66,867	3,188	5%
7040.030	Tri-County Council Tri-County Council	10,000	10,000	0	0%
7120.110	Other Non-Matching Expenses Bridgetown Service Area Appo.	31,500	31,500	0	0%
7120.130	Other Non-Matching Expenses SDAT Expense	1,402,000	1,265,573	136,427	11%
7170.100	Benefits & Insurance Property & Liability Insurance	1,376,000	1,016,450	359,550	35%
7500	Other Expenses	51,930	96,930	(45,000)	-46%
Account Classification Total: OTHR CHGS - Other Charges		3,637,487	2,934,102	703,385	24%
Location Total: 070 - Government Center		4,691,777	3,899,472	792,305	20%
Location: 075 - Other Government Buildings					
MAINT & SVCS - Maintenance & Services					
6550.028	Building Site Expenses Cable	132	132	0	0%
6550.030	Building Site Expenses Carpet/VCT Cleaning	200	200	0	0%
6550.040	Building Site Expenses Cleaning Contract	5,280	5,280	0	0%
6550.050	Building Site Expenses Custodial Supplies	2,640	900	1,740	193%
6550.060	Building Site Expenses Electricity	24,624	18,750	5,874	31%
6550.080	Building Site Expenses Fire Alarm Testing	900	900	0	0%
6550.081	Building Site Expenses Fire Extinguishers	130	130	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	5,000	5,000	0	0%
6550.120	Building Site Expenses Heating Propane	300	300	0	0%
6550.124	Building Site Expenses HVAC Loop Water Treatment	520	520	0	0%
6550.140	Building Site Expenses Internet Access	8,400	6,840	1,560	23%
6550.180	Building Site Expenses Pest Control/Termite Insp	672	672	0	0%
6550.220	Building Site Expenses Security Alarm Monitoring	2,220	1,560	660	42%
6550.230	Building Site Expenses Security System Expenses	1,620	0	1,620	N/A
6550.270	Building Site Expenses Telephone	1,020	900	120	13%
6550.280	Building Site Expenses Tipping Fees	400	400	0	0%
6550.310	Building Site Expenses Water & Sewer	5,400	5,400	0	0%
Account Classification Total: MAINT & SVCS - Maintenance & Services		59,458	47,884	11,574	24%
Location Total: 075 - Other Government Buildings		59,458	47,884	11,574	24%
Location: 080 - State's Attorney Building					
MAINT & SVCS - Maintenance & Services					
6550.030	Building Site Expenses Carpet/VCT Cleaning	835	835	0	0%

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6550.040	Building Site Expenses Cleaning Contract	11,000	10,500	500	5%
6550.050	Building Site Expenses Custodial Supplies	2,000	1,800	200	11%
6550.060	Building Site Expenses Electricity	40,000	40,000	0	0%
6550.070	Building Site Expenses Elevator Testing	4,000	3,650	350	10%
6550.080	Building Site Expenses Fire Alarm Testing	553	553	0	0%
6550.081	Building Site Expenses Fire Extinguishers	40	40	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	5,000	5,000	0	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	500	500	0	0%
6550.220	Building Site Expenses Security Alarm Monitoring	600	408	192	47%
6550.230	Building Site Expenses Security System Expenses	1,000	1,000	0	0%
6550.250	Building Site Expenses Sprinkler Testing	760	760	0	0%
6550.270	Building Site Expenses Telephone	3,240	3,240	0	0%
6550.280	Building Site Expenses Tipping Fees	120	120	0	0%
6550.300	Building Site Expenses Trash Removal	432	0	432	N/A
6550.310	Building Site Expenses Water & Sewer	1,748	1,060	688	65%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		71,828	69,466	2,362	3%
Location Total: 080 - State's Attorney Building		71,828	69,466	2,362	3%
Location: 085 - Bank Street Building					
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.030	Building Site Expenses Carpet/VCT Cleaning	450	450	0	0%
6550.040	Building Site Expenses Cleaning Contract	5,000	3,220	1,780	55%
6550.050	Building Site Expenses Custodial Supplies	800	450	350	78%
6550.060	Building Site Expenses Electricity	5,500	5,500	0	0%
6550.080	Building Site Expenses Fire Alarm Testing	360	360	0	0%
6550.081	Building Site Expenses Fire Extinguishers	35	35	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	3,000	3,000	0	0%
6550.120	Building Site Expenses Heating Propane	3,000	3,000	0	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	420	360	60	17%
6550.220	Building Site Expenses Security Alarm Monitoring	250	204	46	23%
6550.270	Building Site Expenses Telephone	1,500	1,320	180	14%
6550.280	Building Site Expenses Tipping Fees	50	50	0	0%
6550.300	Building Site Expenses Trash Removal	600	550	50	9%
6550.310	Building Site Expenses Water & Sewer	900	840	60	7%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		21,865	19,339	2,526	13%
Location Total: 085 - Bank Street Building		21,865	19,339	2,526	13%
Department Total: 1090 - Other General Government		8,082,031	6,338,740	1,743,291	28%
Department: 1101 - Sheriff's Office					
Location: 030 - Sheriff					
<i>PERS SVCS - Personnel Services</i>					
6000.100	Personnel Services Salaries	10,981,172	9,313,100	1,668,072	18%
6000.400	Personnel Services Overtime Pay	393,000	409,500	(16,500)	-4%
6000.410	Personnel Services Overtime Grants/Reimbursements	316,000	380,250	(64,250)	-17%
6000.450	Personnel Services Overtime Pay - Kennel	75,000	75,000	0	0%
6010.020	Benefits Contingency	3,256	3,753	(497)	-13%
6010.025	Benefits Deferred Comp Match	108,341	50,000	58,341	117%
6010.030	Benefits Hospitalization Insurance	1,713,826	1,282,499	431,327	34%
6010.050	Benefits Retirement	3,093,947	2,966,755	127,192	4%
6010.060	Benefits Social Security Taxes	840,061	795,743	44,318	6%
6010.070	Benefits Unemployment Insurance	4,210	3,748	462	12%
6010.090	Benefits Workmans Compensation Ins	182,602	197,411	(14,809)	-8%
6010.120	Benefits Long Term Disability	23,119	14,074	9,045	64%
6010.130	Benefits Life Insurance	19,420	15,951	3,469	22%
6010.140	Benefits FSA & PSA Admin and EAP Program	28,573	17,265	11,308	65%
6010.150	Benefits Retirement Administration Fee	19,463	18,016	1,447	8%
6010.900	Benefits OPEB contribution	192,400	385,629	(193,229)	-50%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		17,994,390	15,928,694	2,065,696	13%
<i>SUPP & MAT - Supplies & Materials</i>					

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6100.010	Administrative Expense Administrative Expenses	0	0	0	N/A
6100.030	Administrative Expense Alcohol and Drug Testing	500	500	0	0%
6100.050	Administrative Expense Background Checks	2,500	1,500	1,000	67%
6100.055	Administrative Expense Bond	250	350	(100)	-29%
6100.060	Administrative Expense Books and Publications	4,000	1,500	2,500	167%
6100.080	Administrative Expense Copier Supplies	200	200	0	0%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	12,000	12,000	0	0%
6100.110	Administrative Expense Envelopes	1,000	1,000	0	0%
6100.190	Administrative Expense Office Supplies	20,000	20,000	0	0%
6100.210	Administrative Expense Paper	5,000	5,000	0	0%
6100.230	Administrative Expense Postage & Freight	300	200	100	50%
6100.240	Administrative Expense Printing Expense	5,250	4,500	750	17%
6110.030	Supplies & Equipment Bike Patrol Equipment	7,500	7,500	0	0%
6110.035	Supplies & Equipment STAR Team Supplies & Equipment	33,000	33,000	0	0%
6110.050	Supplies & Equipment Camera Equipment	420,000	420,000	0	0%
6110.080	Supplies & Equipment Computer Repairs & Supplies	2,000	2,500	(500)	-20%
6110.090	Supplies & Equipment Computers & Printers	48,920	40,890	8,030	20%
6110.125	Supplies & Equipment Equipment Maintenance & Repair	4,500	4,500	0	0%
6110.160	Supplies & Equipment Investigation Supplies	6,000	5,000	1,000	20%
6110.180	Supplies & Equipment K9 Expense	20,000	20,000	0	0%
6110.190	Supplies & Equipment Law Enforcement Equipment	139,500	135,000	4,500	3%
6110.245	Supplies & Equipment Mobile Phones	57,000	54,000	3,000	6%
6110.270	Supplies & Equipment Office Equipment Repairs	500	500	0	0%
6110.280	Supplies & Equipment Office Furniture	7,500	7,500	0	0%
6110.290	Supplies & Equipment Other Office Equipment	1,500	16,500	(15,000)	-91%
6110.297	Supplies & Equipment Community Policing Supplies	6,500	5,750	750	13%
6130.010	Equipment Maintenance Copier Lease	7,800	4,200	3,600	86%
6130.020	Equipment Maintenance Equipment Annual Maint Contr.	5,000	5,000	0	0%
6130.040	Equipment Maintenance MILES Computer Chg/MDT User Fees	51,000	46,500	4,500	10%
6130.060	Equipment Maintenance Software Licensing	4,000	10,000	(6,000)	-60%
6130.070	Equipment Maintenance Software Maintenance Agreements	460,250	195,000	265,250	136%
6150.010	Uniforms & Personal Equipment Bullet Proof Vests	45,000	49,000	(4,000)	-8%
6150.040	Uniforms & Personal Equipment Uniform Allowance	86,300	80,750	5,550	7%
6150.050	Uniforms & Personal Equipment Uniforms	105,000	100,000	5,000	5%
6150.060	Uniforms & Personal Equipment Ammunition	84,500	84,500	0	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		1,654,270	1,374,340	279,930	20%
<i>MAINT & SVCS - Maintenance & Services</i>					
6510.085	Legal Services Other Legal Expenses	15,000	15,000	0	0%
6530.050	Consulting Services Crisis/Fitness for Duty	6,500	6,500	0	0%
6530.090	Consulting Services Pre-Employment Physicals	7,750	7,000	750	11%
6530.115	Consulting Services Psychological Services	55,000	55,000	0	0%
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	400,000	400,000	0	0%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	190,000	175,000	15,000	9%
6540.040	Vehicle Operating Expenses Vehicle Registration	2,600	1,000	1,600	160%
6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	25,000	25,000	0	0%
6550.028	Building Site Expenses Cable	1,800	1,140	660	58%
6550.060	Building Site Expenses Electricity	720	600	120	20%
6550.081	Building Site Expenses Fire Extinguishers	1,500	1,500	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	7,000	7,000	0	0%
6550.170	Building Site Expenses Office Rent/Lease	3,000	3,000	0	0%
6550.270	Building Site Expenses Telephone	3,600	3,600	0	0%
6900.040	Advertising Personnel Advertisements	5,750	4,300	1,450	34%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		725,220	705,640	19,580	3%
<i>OTHR CHGS - Other Charges</i>					

Worcester County FY2027 Proposed Budget Detailed Report

Account Number	Account Description	FY2027 Proposed Budget as of 6/02/26	2026 Adopted Budget	\$ Variance FY2027 Proposed Budget vs FY26 Adopted Budget	% Variance FY2027 Proposed Budget vs FY26 Adopted Budget
7000.030	Travel, Training & Expense Canine Training	35,000	35,000	0	0%
7000.040	Travel, Training & Expense Continuing Education/Certificati	80,000	80,000	0	0%
7000.060	Travel, Training & Expense Educational Training	95,000	95,000	0	0%
7000.090	Travel, Training & Expense Firearms Training	11,000	11,000	0	0%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	6,500	6,500	0	0%
7000.125	Travel, Training & Expense Transport Expenses	24,500	4,500	20,000	444%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		252,000	232,000	20,000	9%
<i>CAP EQ - Capital Equipment</i>					
9010.010	Capital Equipment New Vehicles	768,000	568,000	200,000	35%
9010.020	Capital Equipment Public Safety Equipment	398,500	294,000	104,500	36%
9010.060	Capital Equipment Other	60,500	0	60,500	N/A
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		1,227,000	862,000	365,000	42%
Location Total: 030 - Sheriff		21,852,880	19,102,674	2,750,206	14%
Location: 035 - Firearms Training Center					
<i>SUPP & MAT - Supplies & Materials</i>					
6110.340	Supplies & Equipment Safety Program Equipment	1,500	1,500	0	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		1,500	1,500	0	0%
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.020	Building Site Expenses Buildings & Grounds Maintenance	3,000	2,260	740	33%
6550.028	Building Site Expenses Cable	2,040	1,920	120	6%
6550.060	Building Site Expenses Electricity	2,700	2,400	300	13%
6550.081	Building Site Expenses Fire Extinguishers	100	100	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	7,000	7,000	0	0%
6550.200	Building Site Expenses Portalets	1,020	1,020	0	0%
6550.300	Building Site Expenses Trash Removal	2,040	1,800	240	13%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		17,900	16,500	1,400	8%
<i>OTHR CHGS - Other Charges</i>					
7000.090	Travel, Training & Expense Firearms Training	4,000	3,000	1,000	33%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		4,000	3,000	1,000	33%
Location Total: 035 - Firearms Training Center		23,400	21,000	2,400	11%

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Account Number	Account Description	FY2027 Proposed Budget as of 6/02/26	2026 Adopted Budget	\$ Variance FY2027 Proposed Budget vs FY26 Adopted Budget	% Variance FY2027 Proposed Budget vs FY26 Adopted Budget
Location: 040 - Animal Control					
<i>PERS SVCS - Personnel Services</i>					
6000.100	Personnel Services Salaries	293,324	266,969	26,355	10%
6000.400	Personnel Services Overtime Pay	20,000	20,000	0	0%
6010.020	Benefits Contingency	87	108	(21)	-19%
6010.025	Benefits Deferred Comp Match	3,498	1,000	2,498	250%
6010.030	Benefits Hospitalization Insurance	64,023	54,919	9,104	17%
6010.050	Benefits Retirement	38,955	35,453	3,502	10%
6010.060	Benefits Social Security Taxes	22,441	21,953	488	2%
6010.070	Benefits Unemployment Insurance	112	107	5	5%
6010.090	Benefits Workmans Compensation Ins	4,878	5,659	(781)	-14%
6010.120	Benefits Long Term Disability	735	403	332	82%
6010.130	Benefits Life Insurance	617	457	160	35%
6010.140	Benefits FSA & PSA Admin and EAP Program	763	495	268	54%
6010.150	Benefits Retirement Administration Fee	520	516	4	1%
6010.900	Benefits OPEB contribution	8,086	16,973	(8,887)	-52%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		458,039	425,012	33,027	8%
<i>SUPP & MAT - Supplies & Materials</i>					
6100.100	Administrative Expense Dues, Licenses & Subscriptions	1,000	1,000	0	0%
6100.190	Administrative Expense Office Supplies	1,000	1,000	0	0%
6110.020	Supplies & Equipment Animal Food	8,000	8,000	0	0%
6110.025	Supplies & Equipment Animal Transport Containers	500	500	0	0%
6110.045	Supplies & Equipment Medication/Supplements	2,000	1,000	1,000	100%
6110.055	Supplies & Equipment Animal Supplies	2,000	1,000	1,000	100%
6110.070	Supplies & Equipment CO2 for Chambers	20,000	20,000	0	0%
6110.135	Supplies & Equipment Fuel for Incinerator	4,500	4,500	0	0%
6110.160	Supplies & Equipment Investigation Supplies	3,500	3,500	0	0%
6110.315	Supplies & Equipment Rabies Clinic Supplies	5,000	5,000	0	0%
6110.395	Supplies & Equipment Spay and Neuter Supplies	7,000	7,000	0	0%
6110.430	Supplies & Equipment Traps	2,500	2,500	0	0%
6130.010	Equipment Maintenance Copier Lease	900	900	0	0%
6150.040	Uniforms & Personal Equipment Uniform Allowance	4,250	4,250	0	0%
6150.050	Uniforms & Personal Equipment Uniforms	7,500	7,000	500	7%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		69,650	67,150	2,500	4%
<i>MAINT & SVCS - Maintenance & Services</i>					
6530.120	Consulting Services Rabies Clinic	1,000	1,000	0	0%
6530.160	Consulting Services Veterinary Services	18,000	18,000	0	0%
6530.165	Consulting Services Vet Services - Spay & Neuter	6,000	6,000	0	0%
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	20,000	20,000	0	0%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	10,000	10,000	0	0%
6550.020	Building Site Expenses Buildings & Grounds Maintenance	5,000	5,000	0	0%
6550.028	Building Site Expenses Cable	1,500	1,320	180	14%
6550.030	Building Site Expenses Carpet/VCT Cleaning	1,200	1,200	0	0%
6550.040	Building Site Expenses Cleaning Contract	2,500	2,500	0	0%
6550.050	Building Site Expenses Custodial Supplies	600	600	0	0%
6550.060	Building Site Expenses Electricity	7,200	7,200	0	0%
6550.080	Building Site Expenses Fire Alarm Testing	360	360	0	0%
6550.081	Building Site Expenses Fire Extinguishers	300	300	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	6,000	8,500	(2,500)	-29%
6550.120	Building Site Expenses Heating Propane	5,000	5,000	0	0%
6550.130	Building Site Expenses Incinerator Expense	500	500	0	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	2,000	360	1,640	456%
6550.220	Building Site Expenses Security Alarm Monitoring	480	360	120	33%
6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	1,000	1,200	(200)	-17%
6550.242	Building Site Expenses Sewage Pump Monitoring	480	300	180	60%
6550.270	Building Site Expenses Telephone	2,100	2,100	0	0%
6550.280	Building Site Expenses Tipping Fees	150	150	0	0%
6550.300	Building Site Expenses Trash Removal	1,500	1,320	180	14%

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Account Number	Account Description	FY2027 Proposed Budget as of 6/02/26	2026 Adopted Budget	\$ Variance FY2027 Proposed Budget vs FY26 Adopted Budget	% Variance FY2027 Proposed Budget vs FY26 Adopted Budget
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		92,870	93,270	(400)	0%
<i>OTHR CHGS - Other Charges</i>					
7000.060	Travel, Training & Expense Educational Training	10,000	10,000	0	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		10,000	10,000	0	0%
Location Total: 040 - Animal Control		630,559	595,432	35,127	6%
Department Total: 1101 - Sheriff's Office		22,506,839	19,719,106	2,787,733	14%
Department: 1102 - Emergency Services					
Location: 044 - Operations Center					
<i>PERS SVCS - Personnel Services</i>					
6000.100	Personnel Services Salaries	3,003,508	2,635,605	367,903	14%
6000.400	Personnel Services Overtime Pay	275,000	200,000	75,000	38%
6010.020	Benefits Contingency	890	1,062	(172)	-16%
6010.025	Benefits Deferred Comp Match	7,586	12,000	(4,414)	-37%
6010.030	Benefits Hospitalization Insurance	692,907	575,735	117,172	20%
6010.050	Benefits Retirement	343,684	350,008	(6,324)	-2%
6010.060	Benefits Social Security Taxes	229,770	216,925	12,845	6%
6010.070	Benefits Unemployment Insurance	1,152	1,061	91	9%
6010.090	Benefits Workmans Compensation Ins	49,944	55,867	(5,923)	-11%
6010.120	Benefits Long Term Disability	6,467	3,983	2,484	62%
6010.130	Benefits Life Insurance	5,431	4,514	917	20%
6010.140	Benefits FSA & PSA Admin and EAP Program	7,815	4,886	2,929	60%
6010.150	Benefits Retirement Administration Fee	5,323	5,098	225	4%
6010.900	Benefits OPEB contribution	73,567	142,574	(69,007)	-48%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		4,703,044	4,209,318	493,726	12%
<i>SUPP & MAT - Supplies & Materials</i>					
6100.010	Administrative Expense Administrative Expenses	4,500	4,500	0	0%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	3,475	6,020	(2,545)	-42%
6100.190	Administrative Expense Office Supplies	2,000	1,500	500	33%
6100.210	Administrative Expense Paper	1,000	1,000	0	0%
6110.017	Supplies & Equipment AED Units	186,520	13,000	173,520	1335%
6110.090	Supplies & Equipment Computers & Printers	4,300	9,540	(5,240)	-55%
6110.110	Supplies & Equipment Disaster Preparedness Materials	2,500	2,500	0	0%
6110.120	Supplies & Equipment Equipment Rental	10,000	10,000	0	0%
6110.125	Supplies & Equipment Equipment Maintenance & Repair	8,000	8,000	0	0%
6110.140	Supplies & Equipment GIS Mapping Supplies	1,000	1,000	0	0%
6110.245	Supplies & Equipment Mobile Phones	17,420	16,420	1,000	6%
6110.280	Supplies & Equipment Office Furniture	1,500	1,500	0	0%
6110.290	Supplies & Equipment Other Office Equipment	9,475	0	9,475	N/A
6110.320	Supplies & Equipment Radio Supplies	101,500	52,450	49,050	94%
6110.325	Supplies & Equipment Radio Equipment	195,000	75,000	120,000	160%
6110.340	Supplies & Equipment Safety Program Equipment	25,000	10,000	15,000	150%
6110.390	Supplies & Equipment Small Equipment	17,000	17,000	0	0%
6130.010	Equipment Maintenance Copier Lease	2,988	2,988	0	0%
6130.040	Equipment Maintenance MILES Computer Chg/MDT User Fees	2,400	2,400	0	0%
6130.050	Equipment Maintenance Radio Maintenance Contract	324,871	323,567	1,304	0%
6130.060	Equipment Maintenance Software Licensing	29,000	26,500	2,500	9%
6130.070	Equipment Maintenance Software Maintenance Agreements	164,450	164,450	0	0%
6150.040	Uniforms & Personal Equipment Uniform Allowance	17,480	15,700	1,780	11%
6150.050	Uniforms & Personal Equipment Uniforms	6,750	6,750	0	0%
6160.080	Grant Programs Homeland Security Grant	96,477	96,477	0	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		1,234,606	868,262	366,344	42%
<i>MAINT & SVCS - Maintenance & Services</i>					
6500.085	Systems Maintenance Sirens	10,000	10,000	0	0%
6530.030	Consulting Services Computer Services	25,000	100,000	(75,000)	-75%
6530.040	Consulting Services Consulting Services	38,000	218,000	(180,000)	-83%

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6530.050	Consulting Services Crisis/Fitness for Duty	40,000	40,000	0	0%
6530.095	Consulting Services Pre-Employment Testing	18,000	18,000	0	0%
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	17,200	17,200	0	0%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	8,650	8,650	0	0%
6540.040	Vehicle Operating Expenses Vehicle Registration	200	200	0	0%
6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	4,200	4,200	0	0%
6550.028	Building Site Expenses Cable	1,800	1,800	0	0%
6550.060	Building Site Expenses Electricity	5,100	5,100	0	0%
6550.170	Building Site Expenses Office Rent/Lease	38,472	38,472	0	0%
6550.270	Building Site Expenses Telephone	28,300	28,000	300	1%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		234,922	489,622	(254,700)	-52%
<i>OTHR CHGS - Other Charges</i>					
7000.040	Travel, Training & Expense Continuing Education/Certificati	12,550	14,750	(2,200)	-15%
7000.060	Travel, Training & Expense Educational Training	1,000	1,000	0	0%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	25,500	30,650	(5,150)	-17%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		39,050	46,400	(7,350)	-16%
<i>CAP EQ - Capital Equipment</i>					
9010.010	Capital Equipment New Vehicles	65,000	189,000	(124,000)	-66%
9010.020	Capital Equipment Public Safety Equipment	20,000	60,000	(40,000)	-67%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		85,000	249,000	(164,000)	-66%
Location Total: 044 - Operations Center		6,296,622	5,862,602	434,020	7%
Location: 045 - Transmitter Site					
<i>SUPP & MAT - Supplies & Materials</i>					
6130.020	Equipment Maintenance Equipment Annual Maint Contr.	158,100	47,500	110,600	233%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		158,100	47,500	110,600	233%
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.060	Building Site Expenses Electricity	75,000	70,000	5,000	7%
6550.080	Building Site Expenses Fire Alarm Testing	500	1,250	(750)	-60%
6550.081	Building Site Expenses Fire Extinguishers	200	200	0	0%
6550.086	Building Site Expenses Generator Fuel Propane	2,000	2,000	0	0%
6550.100	Building Site Expenses Generator Services & Repairs	10,000	10,000	0	0%
6550.125	Building Site Expenses HVAC Repairs/Replacement	20,000	47,750	(27,750)	-58%
6550.180	Building Site Expenses Pest Control/Termite Insp	3,000	3,000	0	0%
6550.290	Building Site Expenses Transmitter Site Expenses	4,000	4,000	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		114,700	138,200	(23,500)	-17%
Location Total: 045 - Transmitter Site		272,800	185,700	87,100	47%
Department Total: 1102 - Emergency Services		6,569,422	6,048,302	521,120	9%
Department: 1103 - Jail					
<i>PERS SVCS - Personnel Services</i>					
6000.100	Personnel Services Salaries	8,134,098	7,637,849	496,249	6%
6000.400	Personnel Services Overtime Pay	100,000	100,000	0	0%
6010.020	Benefits Contingency	2,411	3,078	(667)	-22%
6010.025	Benefits Deferred Comp Match	71,165	50,000	21,165	42%
6010.030	Benefits Hospitalization Insurance	1,631,127	1,439,285	191,842	13%
6010.050	Benefits Retirement	1,433,218	1,404,948	28,270	2%
6010.060	Benefits Social Security Taxes	622,259	591,946	30,313	5%
6010.070	Benefits Unemployment Insurance	3,119	3,074	45	1%
6010.090	Benefits Workmans Compensation Ins	135,259	161,900	(26,641)	-16%
6010.120	Benefits Long Term Disability	19,476	11,543	7,933	69%
6010.130	Benefits Life Insurance	16,358	13,082	3,276	25%
6010.140	Benefits FSA & PSA Admin and EAP Program	21,165	14,159	7,006	49%
6010.150	Benefits Retirement Administration Fee	14,417	14,775	(358)	-2%
6010.900	Benefits OPEB contribution	160,104	336,068	(175,964)	-52%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		12,364,176	11,781,707	582,469	5%
<i>SUPP & MAT - Supplies & Materials</i>					

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Account Number	Account Description	FY2027 Proposed Budget as of 6/02/26	2026 Adopted Budget	\$ Variance FY2027 Proposed Budget vs FY26 Adopted Budget	% Variance FY2027 Proposed Budget vs FY26 Adopted Budget
6100.050	Administrative Expense Background Checks	500	500	0	0%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	350	250	100	40%
6100.190	Administrative Expense Office Supplies	6,750	6,750	0	0%
6110.090	Supplies & Equipment Computers & Printers	17,900	7,090	10,810	152%
6110.190	Supplies & Equipment Law Enforcement Equipment	26,900	1,500	25,400	1693%
6110.245	Supplies & Equipment Mobile Phones	3,282	2,256	1,026	45%
6110.320	Supplies & Equipment Radio Supplies	7,000	7,000	0	0%
6130.010	Equipment Maintenance Copier Lease	6,700	6,700	0	0%
6130.040	Equipment Maintenance MILES Computer Chg/MDT Fees	600	210	390	186%
6130.070	Equipment Maintenance Software Maintenance Agreements	27,707	26,388	1,319	5%
6150.040	Uniforms & Personal Equipment Uniform Allowance	65,800	66,500	(700)	-1%
6150.050	Uniforms & Personal Equipment Uniforms	10,000	12,863	(2,863)	-22%
6160.064	Grant Programs Inmate Opiod Medication	23,700	213,920	(190,220)	-89%
6190.010	Inmate Expenses Food Services	507,541	450,000	57,541	13%
6190.020	Inmate Expenses Hospital & Physicians Charges	75,000	95,000	(20,000)	-21%
6190.030	Inmate Expenses Inmate Supplies & Services	15,750	15,750	0	0%
6190.040	Inmate Expenses Jail Dentist	10,000	15,000	(5,000)	-33%
6190.070	Inmate Expenses Kitchen Supplies	19,000	6,000	13,000	217%
6190.080	Inmate Expenses Medical Supplies	20,000	20,000	0	0%
6190.090	Inmate Expenses Pharmaceutical	5,000	100,000	(95,000)	-95%
6190.100	Inmate Expenses Processing Supplies	7,500	8,500	(1,000)	-12%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		856,980	1,062,177	(205,197)	-19%
<i>MAINT & SVCS - Maintenance & Services</i>					
6190.075	Inmate Expenses Medical Contract	1,839,367	1,899,740	(60,373)	-3%
6530.050	Consulting Services Crisis/Fitness for Duty	1,000	1,000	0	0%
6530.080	Consulting Services Physicals, Shots & Drug Testing	500	500	0	0%
6530.115	Consulting Services Psychological Services	5,650	6,780	(1,130)	-17%
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	6,300	6,000	300	5%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	2,500	2,500	0	0%
6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	300	300	0	0%
6550.050	Building Site Expenses Custodial Supplies	50,000	60,000	(10,000)	-17%
6550.060	Building Site Expenses Electricity	262,500	262,500	0	0%
6550.080	Building Site Expenses Fire Alarm Testing	5,000	5,000	0	0%
6550.081	Building Site Expenses Fire Extinguishers	1,550	1,550	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	150,000	90,000	60,000	67%
6550.100	Building Site Expenses Generator Services & Repairs	5,000	5,000	0	0%
6550.110	Building Site Expenses Heating Fuel Oil	240,000	260,000	(20,000)	-8%
6550.125	Building Site Expenses HVAC Repairs/Replacement	10,000	10,000	0	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	500	500	0	0%
6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	15,000	10,500	4,500	43%
6550.250	Building Site Expenses Sprinkler Testing	1,700	1,700	0	0%
6550.270	Building Site Expenses Telephone	5,000	5,000	0	0%
6550.300	Building Site Expenses Trash Removal	6,038	5,750	288	5%
6550.310	Building Site Expenses Water & Sewer	152,000	148,400	3,600	2%
6700.050	Other Maint. & Svcs Phone Service	0	650	(650)	-100%
6700.700	Other Maint. & Svcs Prison Labor	10,000	10,344	(344)	-3%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		2,769,905	2,793,714	(23,809)	-1%
<i>OTHR CHGS - Other Charges</i>					
7000.060	Travel, Training & Expense Educational Training	25,000	15,100	9,900	66%
7000.090	Travel, Training & Expense Firearms Training	4,850	4,850	0	0%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	5,000	2,406	2,594	108%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		34,850	22,356	12,494	56%
<i>CAP EQ - Capital Equipment</i>					
9010.020	Capital Equipment Public Safety Equipment	10,000	13,719	(3,719)	-27%
9010.060	Capital Equipment Other	45,000	161,500	(116,500)	-72%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		55,000	175,219	(120,219)	-69%
Department Total: 1103 - Jail		16,080,911	15,835,173	245,738	2%

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Account Number	Account Description	FY2027 Proposed Budget as of 6/02/26	2026 Adopted Budget	\$ Variance FY2027 Proposed Budget vs FY26 Adopted Budget	% Variance FY2027 Proposed Budget vs FY26 Adopted Budget
Department: 1104 - Fire Marshal					
<i>PERS SVCS - Personnel Services</i>					
6000.100	Personnel Services Salaries	825,639	709,741	115,898	16%
6000.400	Personnel Services Overtime Pay	40,800	40,800	0	0%
6010.020	Benefits Contingency	245	286	(41)	-14%
6010.025	Benefits Deferred Comp Match	8,250	5,000	3,250	65%
6010.030	Benefits Hospitalization Insurance	154,886	130,786	24,100	18%
6010.050	Benefits Retirement	245,685	237,489	8,196	3%
6010.060	Benefits Social Security Taxes	63,163	57,418	5,745	10%
6010.070	Benefits Unemployment Insurance	317	286	31	11%
6010.090	Benefits Workmans Compensation Ins	13,729	15,044	(1,315)	-9%
6010.120	Benefits Long Term Disability	2,057	1,073	984	92%
6010.130	Benefits Life Insurance	1,729	1,216	513	42%
6010.140	Benefits FSA & PSA Admin and EAP Program	2,148	1,316	832	63%
6010.150	Benefits Retirement Administration Fee	1,463	1,373	90	7%
6010.900	Benefits OPEB contribution	12,938	27,157	(14,219)	-52%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		1,373,049	1,228,985	144,064	12%
<i>SUPP & MAT - Supplies & Materials</i>					
6100.060	Administrative Expense Books and Publications	1,000	1,000	0	0%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	6,790	6,940	(150)	-2%
6100.110	Administrative Expense Envelopes	200	200	0	0%
6100.190	Administrative Expense Office Supplies	1,500	1,500	0	0%
6100.210	Administrative Expense Paper	400	400	0	0%
6100.240	Administrative Expense Printing Expense	425	425	0	0%
6110.050	Supplies & Equipment Camera Equipment	1,200	1,200	0	0%
6110.090	Supplies & Equipment Computers & Printers	2,200	2,100	100	5%
6110.130	Supplies & Equipment Fire Investigation Equipment	2,500	2,500	0	0%
6110.150	Supplies & Equipment Hazmat Supplies & Equipment	19,850	19,850	0	0%
6110.160	Supplies & Equipment Investigation Supplies	2,500	2,500	0	0%
6110.190	Supplies & Equipment Law Enforcement Equipment	4,000	4,000	0	0%
6110.245	Supplies & Equipment Mobile Phones	3,900	3,900	0	0%
6110.280	Supplies & Equipment Office Furniture	1,500	1,500	0	0%
6110.320	Supplies & Equipment Radio Supplies	2,500	2,500	0	0%
6110.450	Supplies & Equipment Fire Prevention	2,000	2,000	0	0%
6130.010	Equipment Maintenance Copier Lease	1,600	1,600	0	0%
6130.040	Equipment Maintenance MILES Computer Chg/MDT User Fees	3,500	3,000	500	17%
6130.070	Equipment Maintenance Software Maintenance Agreements	4,520	4,520	0	0%
6150.020	Uniforms & Personal Equipment Fire Investigator Gear	8,300	8,300	0	0%
6150.040	Uniforms & Personal Equipment Uniform Allowance	5,950	5,950	0	0%
6150.050	Uniforms & Personal Equipment Uniforms	3,500	3,500	0	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		79,835	79,385	450	1%
<i>MAINT & SVCS - Maintenance & Services</i>					
6530.050	Consulting Services Crisis/Fitness for Duty	3,750	3,750	0	0%
6530.080	Consulting Services Physicals, Shots & Drug Testing	6,000	6,000	0	0%
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	30,000	30,000	0	0%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	20,000	14,000	6,000	43%
6550.270	Building Site Expenses Telephone	450	450	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		60,200	54,200	6,000	11%
<i>OTHR CHGS - Other Charges</i>					
7000.040	Travel, Training & Expense Continuing Education/Certificati	3,150	2,940	210	7%
7000.060	Travel, Training & Expense Educational Training	4,350	4,350	0	0%
7000.090	Travel, Training & Expense Firearms Training	1,650	1,500	150	10%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	4,900	4,900	0	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		14,050	13,690	360	3%

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	<i>CAP EQ - Capital Equipment</i>					
	9010.010	Capital Equipment New Vehicles	0	72,000	(72,000)	-100%
	9010.020	Capital Equipment Public Safety Equipment	0	18,000	(18,000)	-100%
		<i>Account Classification Total: CAP EQ - Capital Equipment</i>	0	90,000	(90,000)	-100%
		Department Total: 1104 - Fire Marshal	1,527,134	1,466,260	60,874	4%
	Department: 1105 - Volunteer Fire Departments					
	Location: 100 - Town of Pocumoke					
	<i>OTHR CHGS - Other Charges</i>					
	7080.020	Fire & Ambulance County Grant to Ambulance Cos.	1,223,566	1,144,479	79,087	7%
	7080.060	Fire & Ambulance State Grant for Fire Companies	1,889	159	1,730	1088%
		<i>Account Classification Total: OTHR CHGS - Other Charges</i>	1,225,455	1,144,638	80,817	7%
		Location Total: 100 - Town of Pocumoke	1,225,455	1,144,638	80,817	7%
	Location: 105 - Pocumoke VFD					
	<i>OTHR CHGS - Other Charges</i>					
	7080.010	Fire & Ambulance County Grant to Fire Companies	330,371	301,924	28,447	9%
	7080.060	Fire & Ambulance State Grant for Fire Companies	33,138	32,035	1,103	3%
		<i>Account Classification Total: OTHR CHGS - Other Charges</i>	363,509	333,959	29,550	9%
		Location Total: 105 - Pocumoke VFD	363,509	333,959	29,550	9%
	Location: 110 - Town of Berlin					
	<i>OTHR CHGS - Other Charges</i>					
	7080.060	Fire & Ambulance State Grant for Fire Companies	14,956	4,175	10,781	258%
		<i>Account Classification Total: OTHR CHGS - Other Charges</i>	14,956	4,175	10,781	258%
		Location Total: 110 - Town of Berlin	14,956	4,175	10,781	258%
	Location: 115 - Berlin VFD					
	<i>OTHR CHGS - Other Charges</i>					
	7080.010	Fire & Ambulance County Grant to Fire Companies	330,371	301,924	28,447	9%
	7080.020	Fire & Ambulance County Grant to Ambulance Cos.	1,456,647	1,309,919	146,728	11%
	7080.060	Fire & Ambulance State Grant for Fire Companies	33,138	32,035	1,103	3%
		<i>Account Classification Total: OTHR CHGS - Other Charges</i>	1,820,156	1,643,878	176,278	11%
		Location Total: 115 - Berlin VFD	1,820,156	1,643,878	176,278	11%
	Location: 120 - Town of Snow Hill					
	<i>OTHR CHGS - Other Charges</i>					
	7080.060	Fire & Ambulance State Grant for Fire Companies	2,842	754	2,088	277%
		<i>Account Classification Total: OTHR CHGS - Other Charges</i>	2,842	754	2,088	277%
		Location Total: 120 - Town of Snow Hill	2,842	754	2,088	277%
	Location: 125 - Snow Hill VFD					
	<i>OTHR CHGS - Other Charges</i>					
	7080.010	Fire & Ambulance County Grant to Fire Companies	330,371	301,924	28,447	9%
	7080.020	Fire & Ambulance County Grant to Ambulance Cos.	1,097,978	1,007,236	90,742	9%
	7080.060	Fire & Ambulance State Grant for Fire Companies	33,138	32,035	1,103	3%
		<i>Account Classification Total: OTHR CHGS - Other Charges</i>	1,461,487	1,341,195	120,292	9%
		Location Total: 125 - Snow Hill VFD	1,461,487	1,341,195	120,292	9%
	Location: 130 - Town of Ocean City					
	<i>OTHR CHGS - Other Charges</i>					
	7080.020	Fire & Ambulance County Grant to Ambulance Cos.	4,206,673	3,711,841	494,832	13%
	7080.060	Fire & Ambulance State Grant for Fire Companies	69,552	43,566	25,986	60%
		<i>Account Classification Total: OTHR CHGS - Other Charges</i>	4,276,225	3,755,407	520,818	14%
		Location Total: 130 - Town of Ocean City	4,276,225	3,755,407	520,818	14%
	Location: 135 - Ocean City VFD					
	<i>OTHR CHGS - Other Charges</i>					
	7080.010	Fire & Ambulance County Grant to Fire Companies	330,371	301,924	28,447	9%
	7080.060	Fire & Ambulance State Grant for Fire Companies	33,138	32,035	1,103	3%
		<i>Account Classification Total: OTHR CHGS - Other Charges</i>	363,509	333,959	29,550	9%
		Location Total: 135 - Ocean City VFD	363,509	333,959	29,550	9%
	Location: 145 - Girdletree VFD					
	<i>OTHR CHGS - Other Charges</i>					

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7080.010	Fire & Ambulance County Grant to Fire Companies	342,871	311,924	30,947	10%
7080.020	Fire & Ambulance County Grant to Ambulance Cos.	86,000	86,550	(550)	-1%
7080.060	Fire & Ambulance State Grant for Fire Companies	33,138	32,035	1,103	3%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		462,009	430,509	31,500	7%
Location Total: 145 - Girdletree VFD		462,009	430,509	31,500	7%
Location: 155 - Stockton VFD					
<i>OTHR CHGS - Other Charges</i>					
7080.010	Fire & Ambulance County Grant to Fire Companies	342,871	311,924	30,947	10%
7080.020	Fire & Ambulance County Grant to Ambulance Cos.	91,800	89,850	1,950	2%
7080.060	Fire & Ambulance State Grant for Fire Companies	33,138	32,035	1,103	3%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		467,809	433,809	34,000	8%
Location Total: 155 - Stockton VFD		467,809	433,809	34,000	8%
Location: 165 - Newark VFD					
<i>OTHR CHGS - Other Charges</i>					
7080.010	Fire & Ambulance County Grant to Fire Companies	342,871	311,924	30,947	10%
7080.020	Fire & Ambulance County Grant to Ambulance Cos.	457,121	411,192	45,929	11%
7080.060	Fire & Ambulance State Grant for Fire Companies	33,138	32,035	1,103	3%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		833,130	755,151	77,979	10%
Location Total: 165 - Newark VFD		833,130	755,151	77,979	10%
Location: 175 - Bishopville VFD					
<i>OTHR CHGS - Other Charges</i>					
7080.010	Fire & Ambulance County Grant to Fire Companies	342,871	311,924	30,947	10%
7080.020	Fire & Ambulance County Grant to Ambulance Cos.	560,740	502,660	58,080	12%
7080.060	Fire & Ambulance State Grant for Fire Companies	33,138	32,035	1,103	3%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		936,749	846,619	90,130	11%
Location Total: 175 - Bishopville VFD		936,749	846,619	90,130	11%
Location: 185 - Showell VFD					
<i>OTHR CHGS - Other Charges</i>					
7080.010	Fire & Ambulance County Grant to Fire Companies	342,871	311,924	30,947	10%
7080.020	Fire & Ambulance County Grant to Ambulance Cos.	537,073	473,780	63,293	13%
7080.060	Fire & Ambulance State Grant for Fire Companies	33,138	32,035	1,103	3%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		913,082	817,739	95,343	12%
Location Total: 185 - Showell VFD		913,082	817,739	95,343	12%
Location: 195 - Ocean Pines VFD					
<i>OTHR CHGS - Other Charges</i>					
7080.010	Fire & Ambulance County Grant to Fire Companies	330,371	301,924	28,447	9%
7080.020	Fire & Ambulance County Grant to Ambulance Cos.	1,111,330	952,200	159,130	17%
7080.060	Fire & Ambulance State Grant for Fire Companies	33,138	32,035	1,103	3%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		1,474,839	1,286,159	188,680	15%
Location Total: 195 - Ocean Pines VFD		1,474,839	1,286,159	188,680	15%
Location: 197 - County Fire Training Center					
<i>SUPP & MAT - Supplies & Materials</i>					
6110.150	Supplies & Equipment Hazmat Supplies & Equipment	35,500	53,000	(17,500)	-33%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		35,500	53,000	(17,500)	-33%
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.010	Building Site Expenses Building/Property Improvement	1,500	1,500	0	0%
6550.030	Building Site Expenses Carpet/VCT Cleaning	1,300	1,300	0	0%
6550.040	Building Site Expenses Cleaning Contract	3,200	3,000	200	7%
6550.050	Building Site Expenses Custodial Supplies	300	300	0	0%
6550.060	Building Site Expenses Electricity	7,500	7,500	0	0%
6550.080	Building Site Expenses Fire Alarm Testing	500	500	0	0%
6550.081	Building Site Expenses Fire Extinguishers	200	200	0	0%
6550.085	Building Site Expenses Generator Fuel Oil	600	600	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	4,000	3,500	500	14%
6550.100	Building Site Expenses Generator Services & Repairs	2,200	1,500	700	47%
6550.120	Building Site Expenses Heating Propane	2,000	2,000	0	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	500	500	0	0%
6550.220	Building Site Expenses Security Alarm Monitoring	1,400	1,400	0	0%

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	6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	300	300	0	0%
	6550.270	Building Site Expenses Telephone	700	650	50	8%
	6550.280	Building Site Expenses Tipping Fees	100	100	0	0%
	6550.300	Building Site Expenses Trash Removal	900	850	50	6%
	6550.320	Building Site Expenses Water Treatment	200	200	0	0%
	<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		27,400	25,900	1,500	6%
	<i>OTHR CHGS - Other Charges</i>					
	7000.125	Travel, Training & Expense Transport Expenses	3,000	3,000	0	0%
	7080.030	Fire & Ambulance Firemens Training Center	24,500	15,000	9,500	63%
	<i>Account Classification Total: OTHR CHGS - Other Charges</i>		27,500	18,000	9,500	53%
	<i>CAP EQ - Capital Equipment</i>					
	9010.010	Capital Equipment New Vehicles	70,000	0	70,000	N/A
	<i>Account Classification Total: CAP EQ - Capital Equipment</i>		70,000	0	70,000	
	Location Total: 197 - County Fire Training Center		160,400	96,900	63,500	66%
	Location: 198 - LOSAP					
	<i>OTHR CHGS - Other Charges</i>					
	7080.040	Fire & Ambulance LOSAP Appropriation	205,266	205,266	0	0%
	7080.080	Fire & Ambulance EMT Paramedic Tuition Reimb Pgm	8,000	8,000	0	0%
	<i>Account Classification Total: OTHR CHGS - Other Charges</i>		213,266	213,266	0	0%
	Location Total: 198 - LOSAP		213,266	213,266	0	0%
	Location: 200 - Administration					
	<i>SUPP & MAT - Supplies & Materials</i>					
	6160.043	Grant Programs Other Grants	210,000	210,000	0	0%
	<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		210,000	210,000	0	0%
	<i>OTHR CHGS - Other Charges</i>					
	7080.070	Fire & Ambulance Fire	154,683	83,348	71,335	86%
	<i>Account Classification Total: OTHR CHGS - Other Charges</i>		154,683	83,348	71,335	86%
	Location Total: 200 - Administration		364,683	293,348	71,335	24%
	Department Total: 1105 - Volunteer Fire Departments		15,354,106	13,731,465	1,622,641	12%
	Department: 1201 - Maintenance					
	<i>PERS SVCS - Personnel Services</i>					
	6000.100	Personnel Services Salaries	1,845,517	1,682,571	162,946	10%
	6000.400	Personnel Services Overtime Pay	17,900	17,900	0	0%
	6010.020	Benefits Contingency	547	678	(131)	-19%
	6010.025	Benefits Deferred Comp Match	20,812	8,000	12,812	160%
	6010.030	Benefits Hospitalization Insurance	422,952	331,055	91,897	28%
	6010.050	Benefits Retirement	240,675	223,445	17,230	8%
	6010.060	Benefits Social Security Taxes	141,183	133,390	7,793	6%
	6010.070	Benefits Unemployment Insurance	708	677	31	5%
	6010.090	Benefits Workmans Compensation Ins	30,688	35,666	(4,978)	-14%
	6010.120	Benefits Long Term Disability	4,533	2,543	1,990	78%
	6010.130	Benefits Life Insurance	3,808	2,882	926	32%
	6010.140	Benefits FSA & PSA Admin and EAP Program	4,802	3,119	1,683	54%
	6010.150	Benefits Retirement Administration Fee	3,271	3,255	16	0%
	6010.900	Benefits OPEB contribution	43,503	95,050	(51,547)	-54%
	<i>Account Classification Total: PERS SVCS - Personnel Services</i>		2,780,899	2,540,231	240,668	9%
	<i>SUPP & MAT - Supplies & Materials</i>					
	6100.100	Administrative Expense Dues, Licenses & Subscriptions	9,945	9,945	0	0%
	6100.190	Administrative Expense Office Supplies	1,200	1,200	0	0%
	6110.090	Supplies & Equipment Computers & Printers	1,700	5,140	(3,440)	-67%
	6110.200	Supplies & Equipment Lawn Equipment & Maintenance	9,001	8,950	51	1%
	6110.245	Supplies & Equipment Mobile Phones	19,973	17,250	2,723	16%
	6110.320	Supplies & Equipment Radio Supplies	2,000	2,000	0	0%
	6110.340	Supplies & Equipment Safety Program Equipment	4,500	5,700	(1,200)	-21%
	6110.420	Supplies & Equipment Tools & Supplies	16,750	16,750	0	0%
	6130.035	Equipment Maintenance Maintenance Management Service	22,852	22,204	648	3%

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6150.050	Uniforms & Personal Equipment Uniforms	14,900	15,000	(100)	-1%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		102,821	104,139	(1,318)	-1%
<i>MAINT & SVCS - Maintenance & Services</i>					
6530.080	Consulting Services Physicals, Shots & Drug Testing	250	100	150	150%
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	60,750	60,750	0	0%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	14,500	14,500	0	0%
6540.040	Vehicle Operating Expenses Vehicle Registration	800	200	600	300%
6540.060	Vehicle Operating Expenses Vehicle Equipment	21,280	21,800	(520)	-2%
6540.080	Vehicle Operating Expenses Heavy Equipment Maintenance	3,000	3,000	0	0%
6550.030	Building Site Expenses Carpet/VCT Cleaning	3,200	3,200	0	0%
6550.050	Building Site Expenses Custodial Supplies	1,500	1,200	300	25%
6550.060	Building Site Expenses Electricity	10,000	10,000	0	0%
6550.080	Building Site Expenses Fire Alarm Testing	355	355	0	0%
6550.081	Building Site Expenses Fire Extinguishers	400	400	0	0%
6550.085	Building Site Expenses Generator Fuel Oil	1,000	1,000	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	5,500	5,500	0	0%
6550.100	Building Site Expenses Generator Services & Repairs	1,000	1,000	0	0%
6550.120	Building Site Expenses Heating Propane	5,000	5,000	0	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	348	348	0	0%
6550.220	Building Site Expenses Security Alarm Monitoring	588	588	0	0%
6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	450	450	0	0%
6550.280	Building Site Expenses Tipping Fees	300	300	0	0%
6550.300	Building Site Expenses Trash Removal	1,200	1,860	(660)	-35%
6800.010	Custodial Services Custodial Purchases	90,000	72,500	17,500	24%
6800.020	Custodial Services Custodial Supply Billing	(85,000)	(67,500)	(17,500)	26%
6900.005	Advertising Bid Advertising	500	500	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		136,921	137,051	(130)	0%
<i>OTHR CHGS - Other Charges</i>					
7000.040	Travel, Training & Expense Continuing Education/Certificati	9,600	9,200	400	4%
7000.060	Travel, Training & Expense Educational Training	2,750	2,750	0	0%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	22,875	8,086	14,789	183%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		35,225	20,036	15,189	76%
<i>CAP EQ - Capital Equipment</i>					
9010.010	Capital Equipment New Vehicles	95,000	152,500	(57,500)	-38%
9010.070	Capital Equipment Heavy Equipment	58,650	66,450	(7,800)	-12%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		153,650	218,950	(65,300)	-30%
Department Total: 1201 - Maintenance		3,209,516	3,020,407	189,109	6%
Department: 1202 - Roads					
<i>PERS SVCS - Personnel Services</i>					
6000.100	Personnel Services Salaries	2,349,503	2,051,470	298,033	15%
6000.400	Personnel Services Overtime Pay	20,000	20,000	0	0%
6010.020	Benefits Contingency	697	827	(130)	-16%
6010.025	Benefits Deferred Comp Match	18,047	14,000	4,047	29%
6010.030	Benefits Hospitalization Insurance	670,457	596,570	73,887	12%
6010.050	Benefits Retirement	291,557	272,435	19,122	7%
6010.060	Benefits Social Security Taxes	179,739	155,166	24,573	16%
6010.070	Benefits Unemployment Insurance	901	826	75	9%
6010.090	Benefits Workmans Compensation Ins	39,069	43,485	(4,416)	-10%
6010.120	Benefits Long Term Disability	5,486	3,100	2,386	77%
6010.130	Benefits Life Insurance	4,609	3,514	1,095	31%
6010.140	Benefits FSA & PSA Admin and EAP Program	6,113	3,803	2,310	61%
6010.150	Benefits Retirement Administration Fee	4,164	3,968	196	5%
6010.900	Benefits OPEB contribution	61,616	129,335	(67,719)	-52%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		3,651,958	3,298,499	353,459	11%
<i>SUPP & MAT - Supplies & Materials</i>					

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6100.080	Administrative Expense Copier Supplies	400	400	0	0%	
6100.100	Administrative Expense Dues, Licenses & Subscriptions	909	1,181	(272)	-23%	
6100.190	Administrative Expense Office Supplies	1,000	1,400	(400)	-29%	
6110.080	Supplies & Equipment Computer Repairs & Supplies	160	160	0	0%	
6110.090	Supplies & Equipment Computers & Printers	600	5,060	(4,460)	-88%	
6110.120	Supplies & Equipment Equipment Rental	456	456	0	0%	
6110.125	Supplies & Equipment Equipment Maintenance & Repair	3,710	3,710	0	0%	
6110.245	Supplies & Equipment Mobile Phones	6,600	6,600	0	0%	
6110.340	Supplies & Equipment Safety Program Equipment	4,500	4,500	0	0%	
6110.345	Supplies & Equipment Salt	8,350	8,350	0	0%	
6110.365	Supplies & Equipment Shop Supplies	6,000	6,000	0	0%	
6110.370	Supplies & Equipment Sign Materials	50,000	50,000	0	0%	
6110.390	Supplies & Equipment Small Equipment	30,000	49,000	(19,000)	-39%	
6110.400	Supplies & Equipment Striping Paint & Supplies	70,000	70,000	0	0%	
6110.420	Supplies & Equipment Tools & Supplies	15,000	15,000	0	0%	
6130.010	Equipment Maintenance Copier Lease	1,212	1,212	0	0%	
6130.055	Equipment Maintenance Roads Management System	8,400	8,400	0	0%	
6130.075	Equipment Maintenance Software Upgrades	3,600	4,000	(400)	-10%	
6140.010	Road Maintenance Materials Blacktop for Overlay	1,500,000	1,500,000	0	0%	
6140.020	Road Maintenance Materials Patching Material	35,000	35,000	0	0%	
6140.030	Road Maintenance Materials Stone	62,000	62,000	0	0%	
6140.040	Road Maintenance Materials Pipe	120,000	120,000	0	0%	
6140.050	Road Maintenance Materials Bridge Material	2,500	2,500	0	0%	
6140.060	Road Maintenance Materials Other	1,700	1,700	0	0%	
6150.050	Uniforms & Personal Equipment Uniforms	18,000	18,000	0	0%	
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		1,950,097	1,974,629	(24,532)	-1%	
MAINT & SVCS - Maintenance & Services						
6530.080	Consulting Services Physicals, Shots & Drug Testing	150	150	0	0%	
6540.010	Vehicle Operating Expenses Equipment/Vehicle Rental	5,000	5,000	0	0%	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	230,000	230,000	0	0%	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	200,000	180,000	20,000	11%	
6540.040	Vehicle Operating Expenses Vehicle Registration	800	300	500	167%	
6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	35,000	35,000	0	0%	
6540.060	Vehicle Operating Expenses Vehicle Equipment	9,648	10,800	(1,152)	-11%	
6550.030	Building Site Expenses Carpet/VCT Cleaning	1,000	1,000	0	0%	
6550.040	Building Site Expenses Cleaning Contract	4,400	4,400	0	0%	
6550.050	Building Site Expenses Custodial Supplies	1,300	1,300	0	0%	
6550.060	Building Site Expenses Electricity	20,000	20,000	0	0%	
6550.080	Building Site Expenses Fire Alarm Testing	1,100	900	200	22%	
6550.081	Building Site Expenses Fire Extinguishers	1,250	1,250	0	0%	
6550.085	Building Site Expenses Generator Fuel Oil	300	300	0	0%	
6550.090	Building Site Expenses General Maintenance Repairs	7,000	6,500	500	8%	
6550.100	Building Site Expenses Generator Services & Repairs	1,250	1,250	0	0%	
6550.120	Building Site Expenses Heating Propane	5,500	5,500	0	0%	
6550.140	Building Site Expenses Internet Access	3,660	2,820	840	30%	
6550.180	Building Site Expenses Pest Control/Termite Insp	1,032	1,032	0	0%	
6550.220	Building Site Expenses Security Alarm Monitoring	3,008	2,340	668	29%	
6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	885	780	105	13%	
6550.270	Building Site Expenses Telephone	3,420	3,180	240	8%	
6600.010	Road Maintenance Ocean Pines Per Agreement	219,535	223,071	(3,536)	-2%	
6600.015	Road Maintenance Paving and Re-paving	5,000	5,000	0	0%	
6600.020	Road Maintenance Special Road Construction	5,000	5,000	0	0%	
6600.025	Road Maintenance Contractual Services	79,000	79,000	0	0%	
6600.030	Road Maintenance State Aid Bridges	730,900	600,000	130,900	22%	
6600.040	Road Maintenance Street Lighting	150,000	150,000	0	0%	
6600.055	Road Maintenance Tipping Fees - Litter	3,000	6,000	(3,000)	-50%	
6900.025	Advertising Legal Advertisements	300	300	0	0%	
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		1,728,438	1,582,173	146,265	9%	

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<i>OTHR CHGS - Other Charges</i>					
7000.060	Travel, Training & Expense Educational Training	10,033	9,398	635	7%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	27,450	9,715	17,735	183%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		37,483	19,113	18,370	96%
<i>CAP EQ - Capital Equipment</i>					
9010.010	Capital Equipment New Vehicles	720,000	279,000	441,000	158%
9010.050	Capital Equipment Building Improvements	157,000	0	157,000	N/A
9010.060	Capital Equipment Other	0	50,000	(50,000)	-100%
9010.070	Capital Equipment Heavy Equipment	207,852	407,692	(199,840)	-49%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		1,084,852	736,692	348,160	47%
Department Total: 1202 - Roads		8,452,828	7,611,106	841,722	11%
Department: 1203 - Public Works					
Location: 200 - Administration					
<i>PERS SVCS - Personnel Services</i>					
6000.100	Personnel Services Salaries	383,462	337,287	46,175	14%
6010.020	Benefits Contingency	114	136	(22)	-16%
6010.025	Benefits Deferred Comp Match	2,195	3,000	(805)	-27%
6010.030	Benefits Hospitalization Insurance	59,461	44,903	14,558	32%
6010.050	Benefits Retirement	28,614	44,792	(16,178)	-36%
6010.060	Benefits Social Security Taxes	28,842	24,905	3,937	16%
6010.070	Benefits Unemployment Insurance	147	136	11	8%
6010.090	Benefits Workmans Compensation Ins	6,376	7,150	(774)	-11%
6010.120	Benefits Long Term Disability	540	510	30	6%
6010.130	Benefits Life Insurance	453	578	(125)	-22%
6010.140	Benefits FSA & PSA Admin and EAP Program	998	625	373	60%
6010.150	Benefits Retirement Administration Fee	680	652	28	4%
6010.900	Benefits OPEB contribution	4,447	16,973	(12,526)	-74%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		516,329	481,647	34,682	7%
<i>SUPP & MAT - Supplies & Materials</i>					
6100.010	Administrative Expense Administrative Expenses	120	120	0	0%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	225	325	(100)	-31%
6100.190	Administrative Expense Office Supplies	2,000	2,000	0	0%
6110.090	Supplies & Equipment Computers & Printers	1,500	3,060	(1,560)	-51%
6110.245	Supplies & Equipment Mobile Phones	2,300	2,300	0	0%
6110.290	Supplies & Equipment Other Office Equipment	1,000	3,000	(2,000)	-67%
6130.010	Equipment Maintenance Copier Lease	2,500	2,500	0	0%
6150.050	Uniforms & Personal Equipment Uniforms	800	800	0	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		10,445	14,105	(3,660)	-26%
<i>MAINT & SVCS - Maintenance & Services</i>					
6530.040	Consulting Services Consulting Services	10,000	10,000	0	0%
6530.065	Consulting Services Gas Monitoring/Remediation	40,000	40,000	0	0%
6530.070	Consulting Services Ground Water Mon/Closed Landfill	130,000	80,000	50,000	63%
6530.170	Consulting Services Water & Sewer Consulting	60,000	70,000	(10,000)	-14%
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	3,000	3,000	0	0%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	3,000	3,000	0	0%
6550.043	Building Site Expenses Closed Landfills Maintenance	10,000	30,000	(20,000)	-67%
6550.270	Building Site Expenses Telephone	420	420	0	0%
6900.005	Advertising Bid Advertising	1,000	1,000	0	0%
6900.025	Advertising Legal Advertisements	500	500	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		257,920	237,920	20,000	8%
<i>OTHR CHGS - Other Charges</i>					
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	24,275	13,600	10,675	78%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		24,275	13,600	10,675	78%
<i>CAP EQ - Capital Equipment</i>					
9010.010	Capital Equipment New Vehicles	50,000	0	50,000	N/A
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		50,000	0	50,000	

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Location Total: 200 - Administration		858,969	747,272	111,697	15%
Location: 210 - Central Fuel Facility					
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.090	Building Site Expenses General Maintenance Repairs	12,000	12,000	0	0%
6850.010	Central Fuel Facility Fuel Purchases	1,200,000	1,200,000	0	0%
6850.020	Central Fuel Facility Central Fuel Gas Billings	(1,200,000)	(1,200,000)	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		12,000	12,000	0	0%
<i>CAP EQ - Capital Equipment</i>					
9010.050	Capital Equipment Building Improvements	0	65,000	(65,000)	-100%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		0	65,000	(65,000)	-100%
Location Total: 210 - Central Fuel Facility		12,000	77,000	(65,000)	-84%
Location: 220 - Fleet Management					
<i>PERS SVCS - Personnel Services</i>					
6000.100	Personnel Services Salaries	450,316	400,501	49,815	12%
6000.400	Personnel Services Overtime Pay	6,000	5,000	1,000	20%
6010.020	Benefits Contingency	134	161	(27)	-17%
6010.025	Benefits Deferred Comp Match	4,439	3,000	1,439	48%
6010.030	Benefits Hospitalization Insurance	125,056	122,033	3,023	2%
6010.050	Benefits Retirement	58,228	53,187	5,041	9%
6010.060	Benefits Social Security Taxes	34,451	31,022	3,429	11%
6010.070	Benefits Unemployment Insurance	173	161	12	7%
6010.090	Benefits Workmans Compensation Ins	7,488	8,489	(1,001)	-12%
6010.120	Benefits Long Term Disability	1,098	605	493	81%
6010.130	Benefits Life Insurance	923	686	237	35%
6010.140	Benefits FSA & PSA Admin and EAP Program	1,172	742	430	58%
6010.150	Benefits Retirement Administration Fee	798	775	23	3%
6010.900	Benefits OPEB contribution	10,172	20,368	(10,196)	-50%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		700,448	646,730	53,718	8%
<i>SUPP & MAT - Supplies & Materials</i>					
6100.100	Administrative Expense Dues, Licenses & Subscriptions	200	200	0	0%
6110.090	Supplies & Equipment Computers & Printers	0	2,100	(2,100)	-100%
6110.340	Supplies & Equipment Safety Program Equipment	2,000	1,000	1,000	100%
6110.365	Supplies & Equipment Shop Supplies	2,500	2,500	0	0%
6110.420	Supplies & Equipment Tools & Supplies	6,000	6,000	0	0%
6130.020	Equipment Maintenance Equipment Annual Maint Contr.	1,500	1,500	0	0%
6130.075	Equipment Maintenance Software Upgrades	6,850	5,800	1,050	18%
6150.050	Uniforms & Personal Equipment Uniforms	3,000	3,000	0	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		22,050	22,100	(50)	0%
<i>MAINT & SVCS - Maintenance & Services</i>					
6530.080	Consulting Services Physicals, Shots & Drug Testing	150	150	0	0%
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	3,500	3,500	0	0%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	3,500	3,500	0	0%
6550.300	Building Site Expenses Trash Removal	1,000	900	100	11%
6700.650	Other Maint. & Svcs Tipping Fees	1,700	1,700	0	0%
6750.010	Fleet Services Fleet Repairs	300,000	300,000	0	0%
6750.020	Fleet Services Repair Billings	(300,000)	(300,000)	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		9,850	9,750	100	1%
<i>OTHR CHGS - Other Charges</i>					
7000.040	Travel, Training & Expense Continuing Education/Certificati	1,500	1,500	0	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		1,500	1,500	0	0%
Location Total: 220 - Fleet Management		733,848	680,080	53,768	8%
Department Total: 1203 - Public Works		1,604,817	1,504,352	100,465	7%

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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	5,000	0	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		5,000	5,000	0	0%
Location Total: 240 - For Non-Split Expenses		5,000	5,000	0	0%
Location: 250 - Cedar Hall					
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.060	Building Site Expenses Electricity	525	525	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	100	100	0	0%
6550.200	Building Site Expenses Portalets	892	900	(8)	-1%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		1,517	1,525	(8)	-1%
Location Total: 250 - Cedar Hall		1,517	1,525	(8)	-1%
Location: 255 - Gum Point					
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.060	Building Site Expenses Electricity	420	420	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	100	100	0	0%
6550.200	Building Site Expenses Portalets	892	900	(8)	-1%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		1,412	1,420	(8)	-1%
Location Total: 255 - Gum Point		1,412	1,420	(8)	-1%
Location: 260 - George Island Landing					
<i>SUPP & MAT - Supplies & Materials</i>					
6160.181	Grant Programs DNR Waterway Improvement Funds	0	250,000	(250,000)	-100%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		0	250,000	(250,000)	-100%
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.090	Building Site Expenses General Maintenance Repairs	100	100	0	0%
6550.200	Building Site Expenses Portalets	892	900	(8)	-1%
6900.005	Advertising Bid Advertising	0	200	(200)	-100%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		992	1,200	(208)	-17%
Location Total: 260 - George Island Landing		992	251,200	(250,208)	-100%
Location: 265 - Public Landing					
<i>SUPP & MAT - Supplies & Materials</i>					
6160.181	Grant Programs DNR Waterway Improvement Funds	325,000	100,000	225,000	225%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		325,000	100,000	225,000	225%
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.050	Building Site Expenses Custodial Supplies	0	1,000	(1,000)	-100%
6550.060	Building Site Expenses Electricity	3,550	3,550	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	8,930	6,900	2,030	29%
6550.200	Building Site Expenses Portalets	2,522	2,838	(316)	-11%
6900.005	Advertising Bid Advertising	200	0	200	N/A
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		15,202	14,288	914	6%
Location Total: 265 - Public Landing		340,202	114,288	225,914	198%
Location: 270 - Taylor Landing					
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.090	Building Site Expenses General Maintenance Repairs	100	100	0	0%
6550.200	Building Site Expenses Portalets	892	900	(8)	-1%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		992	1,000	(8)	-1%
Location Total: 270 - Taylor Landing		992	1,000	(8)	-1%
Location: 275 - South Point					
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.090	Building Site Expenses General Maintenance Repairs	200	200	0	0%
6550.200	Building Site Expenses Portalets	892	900	(8)	-1%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		1,092	1,100	(8)	-1%
Location Total: 275 - South Point		1,092	1,100	(8)	-1%
Location: 280 - West Ocean City					
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.050	Building Site Expenses Custodial Supplies	0	2,500	(2,500)	-100%

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6550.060	Building Site Expenses Electricity	5,250	5,250	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	17,000	17,000	0	0%
6550.300	Building Site Expenses Trash Removal	2,220	2,000	220	11%
6550.310	Building Site Expenses Water & Sewer	2,000	2,000	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		26,470	28,750	(2,280)	-8%
Location Total: 280 - West Ocean City		26,470	28,750	(2,280)	-8%
Location: 285 - Mason Landing					
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.060	Building Site Expenses Electricity	252	230	22	10%
6550.090	Building Site Expenses General Maintenance Repairs	100	100	0	0%
6550.200	Building Site Expenses Portalets	892	900	(8)	-1%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		1,244	1,230	14	1%
Location Total: 285 - Mason Landing		1,244	1,230	14	1%
Location: 290 - Shell Mill					
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.090	Building Site Expenses General Maintenance Repairs	100	100	0	0%
6550.200	Building Site Expenses Portalets	892	900	(8)	-1%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		992	1,000	(8)	-1%
Location Total: 290 - Shell Mill		992	1,000	(8)	-1%
Department Total: 1204 - Boat Landings		379,913	406,513	(26,600)	-7%
Department: 1205 - Homeowner Convenience Centers					
<i>PERS SVCS - Personnel Services</i>					
6000.100	Personnel Services Salaries	465,694	415,042	50,652	12%
6000.400	Personnel Services Overtime Pay	5,000	5,000	0	0%
6010.020	Benefits Contingency	138	167	(29)	-17%
6010.025	Benefits Deferred Comp Match	1,403	1,000	403	40%
6010.030	Benefits Hospitalization Insurance	74,013	78,247	(4,234)	-5%
6010.050	Benefits Retirement	61,651	55,117	6,534	12%
6010.060	Benefits Social Security Taxes	35,627	32,135	3,492	11%
6010.070	Benefits Unemployment Insurance	179	167	12	7%
6010.090	Benefits Workmans Compensation Ins	7,744	8,798	(1,054)	-12%
6010.120	Benefits Long Term Disability	1,161	627	534	85%
6010.130	Benefits Life Insurance	977	711	266	37%
6010.140	Benefits FSA & PSA Admin and EAP Program	1,212	769	443	58%
6010.150	Benefits Retirement Administration Fee	825	803	22	3%
6010.900	Benefits OPEB contribution	15,525	30,552	(15,027)	-49%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		671,149	629,135	42,014	7%
<i>SUPP & MAT - Supplies & Materials</i>					
6100.010	Administrative Expense Administrative Expenses	7,700	7,700	0	0%
6150.050	Uniforms & Personal Equipment Uniforms	4,500	4,500	0	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		12,200	12,200	0	0%
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.020	Building Site Expenses Buildings & Grounds Maintenance	8,000	8,000	0	0%
6550.060	Building Site Expenses Electricity	4,000	4,000	0	0%
6550.200	Building Site Expenses Portalets	3,996	3,996	0	0%
6550.270	Building Site Expenses Telephone	996	996	0	0%
6550.280	Building Site Expenses Tipping Fees	250,000	250,000	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		266,992	266,992	0	0%
<i>OTHR CHGS - Other Charges</i>					
7000.060	Travel, Training & Expense Educational Training	1,000	1,000	0	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		1,000	1,000	0	0%
<i>CAP EQ - Capital Equipment</i>					
9010.060	Capital Equipment Other	55,000	68,000	(13,000)	-19%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		55,000	68,000	(13,000)	-19%
Department Total: 1205 - Homeowner Convenience Centers		1,006,341	977,327	29,014	3%

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Department: 1206 - Recycling					
<i>PERS SVCS - Personnel Services</i>					
6000.100	Personnel Services Salaries	552,177	499,847	52,330	10%
6000.400	Personnel Services Overtime Pay	5,000	5,000	0	0%
6010.020	Benefits Contingency	164	201	(37)	-18%
6010.025	Benefits Deferred Comp Match	5,429	1,000	4,429	443%
6010.030	Benefits Hospitalization Insurance	162,957	127,099	35,858	28%
6010.050	Benefits Retirement	73,070	66,380	6,690	10%
6010.060	Benefits Social Security Taxes	42,243	38,620	3,623	9%
6010.070	Benefits Unemployment Insurance	212	201	11	5%
6010.090	Benefits Workmans Compensation Ins	9,182	10,595	(1,413)	-13%
6010.120	Benefits Long Term Disability	1,378	755	623	83%
6010.130	Benefits Life Insurance	1,157	856	301	35%
6010.140	Benefits FSA & PSA Admin and EAP Program	1,437	927	510	55%
6010.150	Benefits Retirement Administration Fee	979	967	12	1%
6010.900	Benefits OPEB contribution	15,768	30,552	(14,784)	-48%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		871,153	783,000	88,153	11%
<i>SUPP & MAT - Supplies & Materials</i>					
6100.030	Administrative Expense Alcohol and Drug Testing	90	90	0	0%
6100.190	Administrative Expense Office Supplies	2,000	2,000	0	0%
6110.090	Supplies & Equipment Computers & Printers	0	880	(880)	-100%
6110.340	Supplies & Equipment Safety Program Equipment	1,500	1,500	0	0%
6110.420	Supplies & Equipment Tools & Supplies	11,500	11,500	0	0%
6150.050	Uniforms & Personal Equipment Uniforms	4,500	4,500	0	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		19,590	20,470	(880)	-4%
<i>MAINT & SVCS - Maintenance & Services</i>					
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	55,000	60,000	(5,000)	-8%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	10,000	10,000	0	0%
6540.070	Vehicle Operating Expenses Off-road Fuel	10,000	10,000	0	0%
6540.080	Vehicle Operating Expenses Heavy Equipment Maintenance	40,000	35,000	5,000	14%
6550.020	Building Site Expenses Buildings & Grounds Maintenance	50,000	50,000	0	0%
6550.040	Building Site Expenses Cleaning Contract	5,000	5,000	0	0%
6550.050	Building Site Expenses Custodial Supplies	1,500	1,500	0	0%
6550.060	Building Site Expenses Electricity	40,000	40,000	0	0%
6550.081	Building Site Expenses Fire Extinguishers	50	50	0	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	500	360	140	39%
6550.220	Building Site Expenses Security Alarm Monitoring	1,000	2,000	(1,000)	-50%
6550.250	Building Site Expenses Sprinkler Testing	1,600	1,600	0	0%
6550.270	Building Site Expenses Telephone	1,400	1,400	0	0%
6550.280	Building Site Expenses Tipping Fees	25,000	30,000	(5,000)	-17%
6700.620	Other Maint. & Svcs Tire Recycling	35,000	35,000	0	0%
6700.640	Other Maint. & Svcs Special Events	50,000	40,000	10,000	25%
6700.660	Other Maint. & Svcs HHW Ads	5,000	7,000	(2,000)	-29%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		331,050	328,910	2,140	1%
<i>OTHR CHGS - Other Charges</i>					
7000.060	Travel, Training & Expense Educational Training	1,000	1,000	0	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		1,000	1,000	0	0%
<i>CAP EQ - Capital Equipment</i>					
9010.010	Capital Equipment New Vehicles	0	80,000	(80,000)	-100%
9010.070	Capital Equipment Heavy Equipment	71,000	30,000	41,000	137%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		71,000	110,000	(39,000)	-35%
Department Total: 1206 - Recycling		1,293,793	1,243,380	50,413	4%

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Account Number	Account Description	FY2027 Proposed Budget as of 6/02/26	2026 Adopted Budget	\$ Variance FY2027 Proposed Budget vs FY26 Adopted Budget	% Variance FY2027 Proposed Budget vs FY26 Adopted Budget
Department: 1301 - Health Department					
Location: 200 - Administration					
<i>SUPP & MAT - Supplies & Materials</i>					
6100.010	Administrative Expense Administrative Expenses	200	0	200	N/A
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		200	0	200	
<i>MAINT & SVCS - Maintenance & Services</i>					
6900.025	Advertising Legal Advertisements	2,500	2,500	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		2,500	2,500	0	0%
<i>OTHR CHGS - Other Charges</i>					
7120.060	Other Non-Matching Expenses Health Dept On Call	26,468	26,468	0	0%
7130.020	Matching Appropriation Health Department State Share	6,379,898	11,254,986	(4,875,088)	-43%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		6,406,366	11,281,454	(4,875,088)	-43%
<i>CAP EQ - Capital Equipment</i>					
9010.010	Capital Equipment New Vehicles	30,000	56,048	(26,048)	-46%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		30,000	56,048	(26,048)	-46%
Location Total: 200 - Administration		6,439,066	11,340,002	(4,900,936)	-43%
Location: 300 - Snow Hill Branch					
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.030	Building Site Expenses Carpet/VCT Cleaning	4,200	3,240	960	30%
6550.040	Building Site Expenses Cleaning Contract	51,799	50,289	1,510	3%
6550.060	Building Site Expenses Electricity	70,000	70,000	0	0%
6550.070	Building Site Expenses Elevator Testing	3,777	3,700	77	2%
6550.080	Building Site Expenses Fire Alarm Testing	600	600	0	0%
6550.081	Building Site Expenses Fire Extinguishers	200	200	0	0%
6550.085	Building Site Expenses Generator Fuel Oil	1,000	1,000	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	35,000	27,000	8,000	30%
6550.100	Building Site Expenses Generator Services & Repairs	3,500	3,500	0	0%
6550.120	Building Site Expenses Heating Propane	70,000	70,000	0	0%
6550.124	Building Site Expenses HVAC Loop Water Treatment	550	550	0	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	500	500	0	0%
6550.220	Building Site Expenses Security Alarm Monitoring	750	550	200	36%
6550.242	Building Site Expenses Sewage Pump Monitoring	650	550	100	18%
6550.250	Building Site Expenses Sprinkler Testing	3,650	3,650	0	0%
6550.270	Building Site Expenses Telephone	26,000	24,500	1,500	6%
6550.280	Building Site Expenses Tipping Fees	400	400	0	0%
6550.300	Building Site Expenses Trash Removal	1,866	1,866	0	0%
6550.310	Building Site Expenses Water & Sewer	4,500	4,000	500	13%
6700.250	Other Maint. & Svcs Internet Service	1,800	1,800	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		280,742	267,895	12,847	5%
Location Total: 300 - Snow Hill Branch		280,742	267,895	12,847	5%
Location: 310 - Pocomoke Branch					
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.040	Building Site Expenses Cleaning Contract	12,457	12,094	363	3%
6550.050	Building Site Expenses Custodial Supplies	50	50	0	0%
6550.060	Building Site Expenses Electricity	19,000	19,000	0	0%
6550.080	Building Site Expenses Fire Alarm Testing	300	300	0	0%
6550.081	Building Site Expenses Fire Extinguishers	100	100	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	4,800	4,800	0	0%
6550.110	Building Site Expenses Heating Fuel Oil	8,000	8,000	0	0%
6550.124	Building Site Expenses HVAC Loop Water Treatment	300	300	0	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	1,000	1,000	0	0%
6550.220	Building Site Expenses Security Alarm Monitoring	300	300	0	0%
6550.270	Building Site Expenses Telephone	5,800	5,200	600	12%
6550.280	Building Site Expenses Tipping Fees	50	50	0	0%
6550.300	Building Site Expenses Trash Removal	20	20	0	0%
6700.250	Other Maint. & Svcs Internet Service	2,100	2,100	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		54,277	53,314	963	2%
Location Total: 310 - Pocomoke Branch		54,277	53,314	963	2%

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Account Number	Account Description	FY2027 Proposed Budget as of 6/02/26	2026 Adopted Budget	\$ Variance FY2027 Proposed Budget vs FY26 Adopted Budget	% Variance FY2027 Proposed Budget vs FY26 Adopted Budget
Location: 320 - Berlin Branch					
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.030	Building Site Expenses Carpet/VCT Cleaning	3,300	3,300	0	0%
6550.040	Building Site Expenses Cleaning Contract	20,828	20,221	607	3%
6550.060	Building Site Expenses Electricity	26,000	26,000	0	0%
6550.080	Building Site Expenses Fire Alarm Testing	535	535	0	0%
6550.081	Building Site Expenses Fire Extinguishers	175	175	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	12,000	12,000	0	0%
6550.100	Building Site Expenses Generator Services & Repairs	5,000	5,000	0	0%
6550.120	Building Site Expenses Heating Propane	9,000	7,500	1,500	20%
6550.124	Building Site Expenses HVAC Loop Water Treatment	650	650	0	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	650	400	250	63%
6550.220	Building Site Expenses Security Alarm Monitoring	450	450	0	0%
6550.270	Building Site Expenses Telephone	10,680	10,680	0	0%
6550.280	Building Site Expenses Tipping Fees	300	300	0	0%
6550.300	Building Site Expenses Trash Removal	3,098	3,098	0	0%
6700.250	Other Maint. & Svcs Internet Service	2,880	2,880	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		95,546	93,189	2,357	3%
Location Total: 320 - Berlin Branch		95,546	93,189	2,357	3%
Location: 330 - Ocean City Branch					
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.030	Building Site Expenses Carpet/VCT Cleaning	200	200	0	0%
6550.040	Building Site Expenses Cleaning Contract	6,091	5,913	178	3%
6550.060	Building Site Expenses Electricity	3,000	3,000	0	0%
6550.080	Building Site Expenses Fire Alarm Testing	450	450	0	0%
6550.081	Building Site Expenses Fire Extinguishers	250	250	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	3,000	3,000	0	0%
6550.120	Building Site Expenses Heating Propane	2,500	1,550	950	61%
6550.180	Building Site Expenses Pest Control/Termite Insp	400	400	0	0%
6550.220	Building Site Expenses Security Alarm Monitoring	300	300	0	0%
6550.270	Building Site Expenses Telephone	2,900	2,900	0	0%
6550.280	Building Site Expenses Tipping Fees	50	25	25	100%
6550.300	Building Site Expenses Trash Removal	40	40	0	0%
6550.310	Building Site Expenses Water & Sewer	2,000	2,000	0	0%
6700.250	Other Maint. & Svcs Internet Service	2,340	2,340	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		23,521	22,368	1,153	5%
Location Total: 330 - Ocean City Branch		23,521	22,368	1,153	5%
Location: 345 - Berlin Dental Clinic					
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.030	Building Site Expenses Carpet/VCT Cleaning	200	200	0	0%
6550.040	Building Site Expenses Cleaning Contract	4,761	4,622	139	3%
6550.060	Building Site Expenses Electricity	8,500	8,500	0	0%
6550.080	Building Site Expenses Fire Alarm Testing	450	450	0	0%
6550.081	Building Site Expenses Fire Extinguishers	20	20	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	3,000	3,000	0	0%
6550.120	Building Site Expenses Heating Propane	4,600	4,600	0	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	450	400	50	13%
6550.220	Building Site Expenses Security Alarm Monitoring	300	300	0	0%
6550.255	Building Site Expenses Stormwater Utility Fee	150	150	0	0%
6550.270	Building Site Expenses Telephone	6,500	5,000	1,500	30%
6550.280	Building Site Expenses Tipping Fees	20	20	0	0%
6700.250	Other Maint. & Svcs Internet Service	1,800	1,800	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		30,751	29,062	1,689	6%
Location Total: 345 - Berlin Dental Clinic		30,751	29,062	1,689	6%

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Account Number	Account Description	FY2027 Proposed Budget as of 6/02/26	2026 Adopted Budget	\$ Variance FY2027 Proposed Budget vs FY26 Adopted Budget	% Variance FY2027 Proposed Budget vs FY26 Adopted Budget
Location: 700 - School Safety					
<i>OTHR CHGS - Other Charges</i>					
7120.350	Other Non-Matching Expenses School Safety	189,755	189,755	0	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		189,755	189,755	0	0%
Location Total: 700 - School Safety		189,755	189,755	0	0%
Department Total: 1301 - Health Department		7,113,658	11,995,585	(4,881,927)	-41%
Department: 1302 - Mosquito Control					
<i>PERS SVCS - Personnel Services</i>					
6000.100	Personnel Services Salaries	82,537	77,841	4,696	6%
6010.020	Benefits Contingency	24	31	(7)	-23%
6010.025	Benefits Deferred Comp Match	0	1,000	(1,000)	-100%
6010.030	Benefits Hospitalization Insurance	9,505	8,154	1,351	17%
6010.050	Benefits Retirement	10,882	10,337	545	5%
6010.060	Benefits Social Security Taxes	6,315	5,957	358	6%
6010.070	Benefits Unemployment Insurance	32	31	1	3%
6010.090	Benefits Workmans Compensation Ins	1,372	1,650	(278)	-17%
6010.120	Benefits Long Term Disability	206	118	88	75%
6010.130	Benefits Life Insurance	173	133	40	30%
6010.140	Benefits FSA & PSA Admin and EAP Program	215	144	71	49%
6010.150	Benefits Retirement Administration Fee	146	151	(5)	-3%
6010.900	Benefits OPEB contribution	1,613	3,395	(1,782)	-52%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		113,020	108,942	4,078	4%
<i>SUPP & MAT - Supplies & Materials</i>					
6100.080	Administrative Expense Copier Supplies	100	100	0	0%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	0	100	(100)	-100%
6100.190	Administrative Expense Office Supplies	300	300	0	0%
6110.090	Supplies & Equipment Computers & Printers	600	0	600	N/A
6110.245	Supplies & Equipment Mobile Phones	525	525	0	0%
6110.340	Supplies & Equipment Safety Program Equipment	750	1,000	(250)	-25%
6110.420	Supplies & Equipment Tools & Supplies	500	500	0	0%
6130.010	Equipment Maintenance Copier Lease	480	480	0	0%
6150.050	Uniforms & Personal Equipment Uniforms	500	500	0	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		3,755	3,505	250	7%
<i>MAINT & SVCS - Maintenance & Services</i>					
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	12,500	12,500	0	0%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	4,500	4,500	0	0%
6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	2,500	2,000	500	25%
6540.060	Vehicle Operating Expenses Vehicle Equipment	1,440	1,440	0	0%
6550.050	Building Site Expenses Custodial Supplies	500	300	200	67%
6550.060	Building Site Expenses Electricity	2,500	3,500	(1,000)	-29%
6550.080	Building Site Expenses Fire Alarm Testing	325	325	0	0%
6550.081	Building Site Expenses Fire Extinguishers	150	150	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	3,500	5,500	(2,000)	-36%
6550.220	Building Site Expenses Security Alarm Monitoring	1,020	1,020	0	0%
6550.280	Building Site Expenses Tipping Fees	100	100	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		29,035	31,335	(2,300)	-7%
<i>OTHR CHGS - Other Charges</i>					
7000.040	Travel, Training & Expense Continuing Education/Certificati	500	500	0	0%
7120.030	Other Non-Matching Expenses Appropriation for Mosquito Cont.	151,040	151,040	0	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		151,540	151,540	0	0%
Department Total: 1302 - Mosquito Control		297,350	295,322	2,028	1%

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	Account Number	Account Description	FY2027 Proposed Budget as of 6/02/26	2026 Adopted Budget	\$ Variance FY2027 Proposed Budget vs FY26 Adopted Budget	% Variance FY2027 Proposed Budget vs FY26 Adopted Budget
Department: 1401 - Commission on Aging						
Location: 200 - Administration						
<i>SUPP & MAT - Supplies & Materials</i>						
	6110.295	Supplies & Equipment Program Supplies and Equipment	2,000	2,000	0	0%
	6160.065	Grant Programs Md Dept of Aging	6,000	5,635	365	6%
	6160.142	Grant Programs SSTAP	138,000	131,000	7,000	5%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>			146,000	138,635	7,365	5%
<i>OTHR CHGS - Other Charges</i>						
	7000.070	Travel, Training & Expense Expense Allowance	7,500	7,300	200	3%
	7140.010	Commission on Aging Appropriatio Aging Audit	9,000	8,800	200	2%
	7140.020	Commission on Aging Appropriatio Aging Insurance	5,000	4,800	200	4%
	7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	461,900	405,200	56,700	14%
	7170.010	Benefits & Insurance Allowance for COLA	154,012	196,355	(42,343)	-22%
	7500	Other Expenses	180,000	0	180,000	N/A
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			817,412	622,455	194,957	31%
Location Total: 200 - Administration			963,412	761,090	202,322	27%
Location: 300 - Snow Hill Branch						
<i>MAINT & SVCS - Maintenance & Services</i>						
	6550.030	Building Site Expenses Carpet/VCT Cleaning	8,500	7,000	1,500	21%
	6550.040	Building Site Expenses Cleaning Contract	23,000	22,700	300	1%
	6550.050	Building Site Expenses Custodial Supplies	4,000	2,100	1,900	90%
	6550.060	Building Site Expenses Electricity	26,000	25,700	300	1%
	6550.080	Building Site Expenses Fire Alarm Testing	420	400	20	5%
	6550.081	Building Site Expenses Fire Extinguishers	320	200	120	60%
	6550.090	Building Site Expenses General Maintenance Repairs	8,300	8,300	0	0%
	6550.100	Building Site Expenses Generator Services & Repairs	600	600	0	0%
	6550.120	Building Site Expenses Heating Propane	21,000	20,800	200	1%
	6550.140	Building Site Expenses Internet Access	3,400	3,400	0	0%
	6550.180	Building Site Expenses Pest Control/Termite Insp	300	200	100	50%
	6550.220	Building Site Expenses Security Alarm Monitoring	1,120	200	920	460%
	6550.250	Building Site Expenses Sprinkler Testing	2,100	2,000	100	5%
	6550.270	Building Site Expenses Telephone	3,500	3,500	0	0%
	6550.300	Building Site Expenses Trash Removal	1,200	1,000	200	20%
	6550.310	Building Site Expenses Water & Sewer	3,800	3,700	100	3%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>			107,560	101,800	5,760	6%
<i>OTHR CHGS - Other Charges</i>						
	7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	87,800	74,600	13,200	18%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			87,800	74,600	13,200	18%
Location Total: 300 - Snow Hill Branch			195,360	176,400	18,960	11%
Location: 310 - Pocomoke Branch						
<i>MAINT & SVCS - Maintenance & Services</i>						
	6550.030	Building Site Expenses Carpet/VCT Cleaning	3,500	3,000	500	17%
	6550.040	Building Site Expenses Cleaning Contract	3,800	3,800	0	0%
	6550.050	Building Site Expenses Custodial Supplies	400	200	200	100%
	6550.080	Building Site Expenses Fire Alarm Testing	220	200	20	10%
	6550.081	Building Site Expenses Fire Extinguishers	200	0	200	N/A
	6550.090	Building Site Expenses General Maintenance Repairs	2,000	3,100	(1,100)	-35%
	6550.110	Building Site Expenses Heating Fuel Oil	6,000	4,800	1,200	25%
	6550.124	Building Site Expenses HVAC Loop Water Treatment	280	200	80	40%
	6550.140	Building Site Expenses Internet Access	1,800	1,800	0	0%
	6550.180	Building Site Expenses Pest Control/Termite Insp	500	200	300	150%
	6550.220	Building Site Expenses Security Alarm Monitoring	220	200	20	10%
	6550.270	Building Site Expenses Telephone	800	800	0	0%
	6550.310	Building Site Expenses Water & Sewer	800	800	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>			20,520	19,100	1,420	7%
<i>OTHR CHGS - Other Charges</i>						

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Account Number	Account Description	FY2027 Proposed Budget as of 6/02/26	2026 Adopted Budget	\$ Variance FY2027 Proposed Budget vs FY26 Adopted Budget	% Variance FY2027 Proposed Budget vs FY26 Adopted Budget
7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	92,500	78,600	13,900	18%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		92,500	78,600	13,900	18%
Location Total: 310 - Pocomoke Branch		113,020	97,700	15,320	16%
Location: 320 - Berlin Branch					
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.030	Building Site Expenses Carpet/VCT Cleaning	2,400	2,400	0	0%
6550.040	Building Site Expenses Cleaning Contract	4,500	4,500	0	0%
6550.050	Building Site Expenses Custodial Supplies	1,200	600	600	100%
6550.060	Building Site Expenses Electricity	9,400	9,200	200	2%
6550.080	Building Site Expenses Fire Alarm Testing	420	400	20	5%
6550.081	Building Site Expenses Fire Extinguishers	220	200	20	10%
6550.090	Building Site Expenses General Maintenance Repairs	4,800	1,300	3,500	269%
6550.100	Building Site Expenses Generator Services & Repairs	600	600	0	0%
6550.120	Building Site Expenses Heating Propane	2,400	2,300	100	4%
6550.140	Building Site Expenses Internet Access	1,800	1,800	0	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	500	200	300	150%
6550.220	Building Site Expenses Security Alarm Monitoring	600	600	0	0%
6550.270	Building Site Expenses Telephone	1,600	1,200	400	33%
6550.300	Building Site Expenses Trash Removal	1,000	1,000	0	0%
6550.310	Building Site Expenses Water & Sewer	2,200	1,700	500	29%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		33,640	28,000	5,640	20%
<i>OTHR CHGS - Other Charges</i>					
7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	92,000	78,200	13,800	18%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		92,000	78,200	13,800	18%
Location Total: 320 - Berlin Branch		125,640	106,200	19,440	18%
Location: 330 - Ocean City Branch					
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.030	Building Site Expenses Carpet/VCT Cleaning	3,000	3,000	0	0%
6550.040	Building Site Expenses Cleaning Contract	6,400	6,800	(400)	-6%
6550.050	Building Site Expenses Custodial Supplies	1,600	900	700	78%
6550.060	Building Site Expenses Electricity	7,400	7,200	200	3%
6550.080	Building Site Expenses Fire Alarm Testing	400	400	0	0%
6550.081	Building Site Expenses Fire Extinguishers	200	200	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	8,200	6,200	2,000	32%
6550.120	Building Site Expenses Heating Propane	13,200	13,000	200	2%
6550.124	Building Site Expenses HVAC Loop Water Treatment	600	600	0	0%
6550.140	Building Site Expenses Internet Access	2,000	2,000	0	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	500	200	300	150%
6550.220	Building Site Expenses Security Alarm Monitoring	420	400	20	5%
6550.250	Building Site Expenses Sprinkler Testing	820	800	20	3%
6550.270	Building Site Expenses Telephone	1,800	1,800	0	0%
6550.310	Building Site Expenses Water & Sewer	2,600	2,500	100	4%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		49,140	46,000	3,140	7%
<i>OTHR CHGS - Other Charges</i>					
7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	92,000	78,200	13,800	18%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		92,000	78,200	13,800	18%
Location Total: 330 - Ocean City Branch		141,140	124,200	16,940	14%
Location: 340 - Worcester Adult Medical Day Svcs					
<i>OTHR CHGS - Other Charges</i>					
7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	248,800	213,432	35,368	17%
7140.090	Commission on Aging Appropriatio Senior Ride Service	22,400	21,800	600	3%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		271,200	235,232	35,968	15%
Location Total: 340 - Worcester Adult Medical Day Svcs		271,200	235,232	35,968	15%
Location: 350 - Direct Services - MAP					

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Account Number	Account Description	FY2027 Proposed Budget as of 6/02/26	2026 Adopted Budget	\$ Variance FY2027 Proposed Budget vs FY26 Adopted Budget	% Variance FY2027 Proposed Budget vs FY26 Adopted Budget
MAINT & SVCS - Maintenance & Services					
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	5,200	5,000	200	4%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	4,000	3,800	200	5%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		9,200	8,800	400	5%
OTHR CHGS - Other Charges					
7140.030	Commission on Aging Appropriatio Aging Programs	14,000	13,600	400	3%
7140.035	Commission on Aging Appropriatio County Shr Kitchen Salary & Frng	45,800	30,100	15,700	52%
7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	34,687	30,100	4,587	15%
7140.045	Commission on Aging Appropriatio Comm For Life Salaries & Fringe	64,000	64,500	(500)	-1%
7140.055	Commission on Aging Appropriatio Co. Shr. MealOnWheel Salary & Fr	89,400	77,500	11,900	15%
7140.070	Commission on Aging Appropriatio Senior Meals	28,000	7,600	20,400	268%
7140.080	Commission on Aging Appropriatio Senior Ride Salary & Fringe	133,400	115,500	17,900	15%
7140.090	Commission on Aging Appropriatio Senior Ride Service	44,000	43,200	800	2%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		453,287	382,100	71,187	19%
CAP EQ - Capital Equipment					
9010.010	Capital Equipment New Vehicles	0	104,600	(104,600)	-100%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		0	104,600	(104,600)	-100%
Location Total: 350 - Direct Services - MAP		462,487	495,500	(33,013)	-7%
Department Total: 1401 - Commission on Aging		2,272,259	1,996,322	275,937	14%
Department: 1402 - Other Social Services					
OTHR CHGS - Other Charges					
7100.010	County Grants Atlantic General Hospital	110,000	110,000	0	0%
7100.017	County Grants Big Brothers/Big Sisters	1,000	1,000	0	0%
7100.020	County Grants BRAVE Program	3,500	3,500	0	0%
7100.022	County Grants Coastal Hospice at the Ocean	10,000	10,000	0	0%
7100.023	County Grants The Cricket Center	50,000	50,000	0	0%
7100.030	County Grants Development Center	219,497	219,497	0	0%
7100.035	County Grants Diakonia	50,000	50,000	0	0%
7100.040	County Grants Drug & Alcohol Council	9,000	9,000	0	0%
7100.077	County Grants Jesse Klump Memorial Fund, Inc.	1,000	1,000	0	0%
7100.085	County Grants Life Crisis Center	8,500	8,500	0	0%
7100.100	County Grants Maryland Food Bank	0	10,000	(10,000)	-100%
7100.160	County Grants Samaritan Shelter	20,000	20,000	0	0%
7100.175	County Grants Social Services Pharmacy Grant	15,000	15,000	0	0%
7100.210	County Grants Worcester County GOLD	15,000	15,000	0	0%
7100.220	County Grants Youth & Family Counseling	95,000	95,000	0	0%
7130.005	Matching Appropriation DHMH Dev. Center Mandated Share	28,871	28,871	0	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		636,368	646,368	(10,000)	-2%
Department Total: 1402 - Other Social Services		636,368	646,368	(10,000)	-2%
Department: 1502 - WOR-WIC Community College					
OTHR CHGS - Other Charges					
7120.040	Other Non-Matching Expenses Appropriation for Wor-Wic	2,758,536	2,707,168	51,368	2%
7120.115	Other Non-Matching Expenses Retirement	16,606	0	16,606	N/A
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		2,775,142	2,707,168	67,974	3%
Department Total: 1502 - WOR-WIC Community College		2,775,142	2,707,168	67,974	3%

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Worcester County FY2027 Proposed Budget Detailed Report

Account Number	Account Description	FY2027 Proposed Budget as of 6/02/26	2026 Adopted Budget	\$ Variance FY2027 Proposed Budget vs FY26 Adopted Budget	% Variance FY2027 Proposed Budget vs FY26 Adopted Budget
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.	120,566,518	111,984,899	8,581,619	8%
7120.092	Other Non-Matching Expenses Non-Recurring Board of Ed	0	42,098	(42,098)	-100%
7120.300	Other Non-Matching Expenses Board of Ed Employee Retirement	990,000	929,955	60,045	6%
7120.332	Other Non-Matching Expenses Board of Ed Restricted Programs	1,064,323	0	1,064,323	N/A
7120.340	Other Non-Matching Expenses Teacher Pension Shift	993,784	672,312	321,472	48%
7170.040	Benefits & Insurance Other Post-Employment Benefits	10,620,000	9,792,730	827,270	8%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		134,234,625	123,421,994	10,812,631	9%
Location Total: 200 - Administration		134,234,625	123,421,994	10,812,631	9%
Department Total: 1505 - Board of Education		134,234,625	123,421,994	10,812,631	9%
Department: 1601 - Recreation Department					
Location: 400 - Admin					
<i>PERS SVCS - Personnel Services</i>					
6000.100	Personnel Services Salaries	1,806,633	1,649,361	157,272	10%
6000.400	Personnel Services Overtime Pay	1,500	1,500	0	0%
6010.020	Benefits Contingency	536	665	(129)	-19%
6010.025	Benefits Deferred Comp Match	16,482	6,000	10,482	175%
6010.030	Benefits Hospitalization Insurance	305,632	208,863	96,769	46%
6010.050	Benefits Retirement	136,641	194,374	(57,733)	-30%
6010.060	Benefits Social Security Taxes	138,209	126,292	11,917	9%
6010.070	Benefits Unemployment Insurance	693	664	29	4%
6010.090	Benefits Workmans Compensation Ins	30,042	34,962	(4,920)	-14%
6010.120	Benefits Long Term Disability	2,667	2,493	174	7%
6010.130	Benefits Life Insurance	2,240	2,825	(585)	-21%
6010.140	Benefits FSA & PSA Admin and EAP Program	4,701	3,058	1,643	54%
6010.150	Benefits Retirement Administration Fee	3,202	3,191	11	0%
6010.900	Benefits OPEB contribution	41,417	91,315	(49,898)	-55%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		2,490,595	2,325,563	165,032	7%
<i>SUPP & MAT - Supplies & Materials</i>					
6100.050	Administrative Expense Background Checks	1,500	2,500	(1,000)	-40%
6100.052	Administrative Expense Bank Fees	10,000	9,500	500	5%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	11,200	11,350	(150)	-1%
6100.110	Administrative Expense Envelopes	200	200	0	0%
6100.165	Administrative Expense Meeting Expense	1,000	1,000	0	0%
6100.190	Administrative Expense Office Supplies	4,000	4,000	0	0%
6100.210	Administrative Expense Paper	1,800	1,800	0	0%
6100.240	Administrative Expense Printing Expense	1,500	1,500	0	0%
6100.270	Administrative Expense Tournament Fees	35,100	35,100	0	0%
6110.090	Supplies & Equipment Computers & Printers	12,100	10,010	2,090	21%
6110.100	Supplies & Equipment Concession Stand	117,500	117,500	0	0%
6110.245	Supplies & Equipment Mobile Phones	2,400	2,400	0	0%
6110.280	Supplies & Equipment Office Furniture	350	525	(175)	-33%
6110.310	Supplies & Equipment Promotional Materials	6,500	6,500	0	0%
6110.385	Supplies & Equipment Sponsorship Materials	14,000	14,000	0	0%
6110.420	Supplies & Equipment Tools & Supplies	1,000	1,000	0	0%
6130.010	Equipment Maintenance Copier Lease	2,400	2,400	0	0%
6130.025	Equipment Maintenance Equipment Upgrades	20,050	17,650	2,400	14%
6130.070	Equipment Maintenance Software Maintenance Agreement	7,450	8,885	(1,435)	-16%
6130.075	Equipment Maintenance Software Upgrades	12,500	18,000	(5,500)	-31%
6150.050	Uniforms & Personal Equipment Uniforms	10,100	9,700	400	4%

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Account Number	Account Description	FY2027 Proposed Budget as of 6/02/26	2026 Adopted Budget	\$ Variance FY2027 Proposed Budget vs FY26 Adopted Budget	% Variance FY2027 Proposed Budget vs FY26 Adopted Budget
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		272,650	275,520	(2,870)	-1%
<i>MAINT & SVCS - Maintenance & Services</i>					
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	5,200	5,160	40	1%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	2,870	2,870	0	0%
6540.040	Vehicle Operating Expenses Vehicle Registration	0	200	(200)	-100%
6540.060	Vehicle Operating Expenses Vehicle Equipment	0	3,800	(3,800)	-100%
6550.010	Building Site Expenses Building/Property Improvement	0	14,000	(14,000)	-100%
6550.028	Building Site Expenses Cable	3,030	2,208	822	37%
6550.040	Building Site Expenses Cleaning Contract	0	21,500	(21,500)	-100%
6550.050	Building Site Expenses Custodial Supplies	14,000	15,000	(1,000)	-7%
6550.060	Building Site Expenses Electricity	76,000	76,000	0	0%
6550.080	Building Site Expenses Fire Alarm Testing	700	700	0	0%
6550.081	Building Site Expenses Fire Extinguishers	200	200	0	0%
6550.085	Building Site Expenses Generator Fuel Oil	700	700	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	42,300	42,300	0	0%
6550.100	Building Site Expenses Generator Services & Repairs	1,840	1,840	0	0%
6550.120	Building Site Expenses Heating Propane	42,000	42,000	0	0%
6550.140	Building Site Expenses Internet Access	2,760	2,700	60	2%
6550.180	Building Site Expenses Pest Control/Termite Insp	225	225	0	0%
6550.220	Building Site Expenses Security Alarm Monitoring	408	408	0	0%
6550.242	Building Site Expenses Sewage Pump Monitoring	350	350	0	0%
6550.245	Building Site Expenses Solar Panel Maintenance	2,000	2,000	0	0%
6550.250	Building Site Expenses Sprinkler Testing	1,800	1,800	0	0%
6550.270	Building Site Expenses Telephone	2,245	800	1,445	181%
6550.280	Building Site Expenses Tipping Fees	0	50	(50)	-100%
6550.300	Building Site Expenses Trash Removal	3,406	3,082	324	11%
6550.310	Building Site Expenses Water & Sewer	5,200	5,200	0	0%
6700.700	Other Maint. & Svcs Prison Labor	0	500	(500)	-100%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		207,234	245,593	(38,359)	-16%
<i>OTHR CHGS - Other Charges</i>					
7000.020	Travel, Training & Expense Board Member Allowance	2,800	2,800	0	0%
7000.040	Travel, Training & Expense Continuing Education/Certificati	12,525	15,450	(2,925)	-19%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	43,170	32,970	10,200	31%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		58,495	51,220	7,275	14%
<i>CAP EQ - Capital Equipment</i>					
9010.010	Capital Equipment New Vehicles	0	31,000	(31,000)	-100%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		0	31,000	(31,000)	-100%
Location Total: 400 - Admin		3,028,974	2,928,896	100,078	3%
Location: 410 - Recreation					
<i>SUPP & MAT - Supplies & Materials</i>					
6175.010	Recreation Programs Adult Recreation Programs	25,225	25,125	100	0%
6175.020	Recreation Programs After School Programs	21,300	20,250	1,050	5%
6175.030	Recreation Programs Aquatics Programs	5,300	4,200	1,100	26%
6175.040	Recreation Programs MRPA Amusement Park Tickets	0	6,000	(6,000)	-100%
6175.070	Recreation Programs Special Events	189,200	194,300	(5,100)	-3%
6175.080	Recreation Programs Summer Camps for Youth	34,400	29,750	4,650	16%
6175.090	Recreation Programs Youth Recreational Outdoor Pgms	57,290	53,350	3,940	7%
6175.204	Recreation Programs Fitness Programs	16,640	16,640	0	0%
6175.205	Recreation Programs Public High School Track Meets	4,000	5,000	(1,000)	-20%
6175.206	Recreation Programs Senior Adult Recreational Pgms	1,200	1,200	0	0%
6175.400	Recreation Programs Motor Coach Tours	15,000	15,000	0	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		369,555	370,815	(1,260)	0%
<i>MAINT & SVCS - Maintenance & Services</i>					
6900.050	Advertising Recreation Advertisements	26,400	26,400	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		26,400	26,400	0	0%
Location Total: 410 - Recreation		395,955	397,215	(1,260)	0%
Department Total: 1601 - Recreation Department		3,424,929	3,326,111	98,818	3%

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Department: 1602 - Parks Department					
Location: 500 - Admin					
<i>PERS SVCS - Personnel Services</i>					
6000.100	Personnel Services Salaries	647,264	585,320	61,944	11%
6000.400	Personnel Services Overtime Pay	3,000	2,000	1,000	50%
6010.020	Benefits Contingency	192	236	(44)	-19%
6010.025	Benefits Deferred Comp Match	7,120	3,000	4,120	137%
6010.030	Benefits Hospitalization Insurance	144,774	104,254	40,520	39%
6010.050	Benefits Retirement	76,001	77,730	(1,729)	-2%
6010.060	Benefits Social Security Taxes	49,517	44,931	4,586	10%
6010.070	Benefits Unemployment Insurance	248	236	12	5%
6010.090	Benefits Workmans Compensation Ins	10,763	12,407	(1,644)	-13%
6010.120	Benefits Long Term Disability	1,433	885	548	62%
6010.130	Benefits Life Insurance	1,203	1,003	200	20%
6010.140	Benefits FSA & PSA Admin and EAP Program	1,684	1,085	599	55%
6010.150	Benefits Retirement Administration Fee	1,147	1,132	15	1%
6010.900	Benefits OPEB contribution	17,628	39,378	(21,750)	-55%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		961,974	873,597	88,377	10%
<i>SUPP & MAT - Supplies & Materials</i>					
6100.080	Administrative Expense Copier Supplies	0	280	(280)	-100%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	550	550	0	0%
6100.190	Administrative Expense Office Supplies	400	400	0	0%
6100.210	Administrative Expense Paper	30	25	5	20%
6110.090	Supplies & Equipment Computers & Printers	2,450	280	2,170	775%
6110.120	Supplies & Equipment Equipment Rental	1,235	1,235	0	0%
6110.125	Supplies & Equipment Equipment Maintenance & Repair	3,900	3,000	900	30%
6110.200	Supplies & Equipment Lawn Equipment & Maintenance	10,000	10,000	0	0%
6110.245	Supplies & Equipment Mobile Phones	1,200	1,200	0	0%
6110.340	Supplies & Equipment Safety Program Equipment	780	780	0	0%
6110.380	Supplies & Equipment Signage	2,900	2,900	0	0%
6110.390	Supplies & Equipment Small Equipment	3,500	3,500	0	0%
6110.420	Supplies & Equipment Tools & Supplies	4,000	4,000	0	0%
6150.050	Uniforms & Personal Equipment Uniforms	4,240	4,240	0	0%
6160.007	Grant Programs DNR Grants	200,000	0	200,000	N/A
6160.225	Grant Programs POS - Future Park Land Acquis	0	112,552	(112,552)	-100%
6160.241	Grant Programs New Park Development	359,744	371,422	(11,678)	-3%
6200.020	Other Supplies & Materials Materials	65,112	48,900	16,212	33%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		660,041	565,264	94,777	17%
<i>MAINT & SVCS - Maintenance & Services</i>					
6530.080	Consulting Services Physicals, Shots & Drug Testing	180	0	180	N/A
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	33,000	35,900	(2,900)	-8%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	8,500	8,500	0	0%
6540.040	Vehicle Operating Expenses Vehicle Registration	0	200	(200)	-100%
6540.060	Vehicle Operating Expenses Vehicle Equipment	0	300	(300)	-100%
6550.020	Building Site Expenses Buildings & Grounds Maintenance	10,000	15,000	(5,000)	-33%
6550.050	Building Site Expenses Custodial Supplies	7,900	4,400	3,500	80%
6550.081	Building Site Expenses Fire Extinguishers	600	600	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	32,000	32,000	0	0%
6550.120	Building Site Expenses Heating Propane	300	300	0	0%
6550.140	Building Site Expenses Internet Access	2,200	2,500	(300)	-12%
6550.270	Building Site Expenses Telephone	352	324	28	9%
6700.640	Other Maint. & Svcs Special Events	4,900	4,900	0	0%
6900.005	Advertising Bid Advertising	500	500	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		100,432	105,424	(4,992)	-5%
<i>OTHR CHGS - Other Charges</i>					
7000.040	Travel, Training & Expense Continuing Education/Certificati	4,752	3,960	792	20%

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Account Number	Account Description	FY2027 Proposed Budget as of 6/02/26	2026 Adopted Budget	\$ Variance FY2027 Proposed Budget vs FY26 Adopted Budget	% Variance FY2027 Proposed Budget vs FY26 Adopted Budget
7000.060	Travel, Training & Expense Educational Training	1,350	950	400	42%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	6,539	3,375	3,164	94%
7000.115	Travel, Training & Expense Mileage	770	400	370	93%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		13,411	8,685	4,726	54%
CAP EQ - Capital Equipment					
9010.010	Capital Equipment New Vehicles	0	45,000	(45,000)	-100%
9010.060	Capital Equipment Other	8,500	8,500	0	0%
9010.070	Capital Equipment Heavy Equipment	141,090	79,245	61,845	78%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		149,590	132,745	16,845	13%
Location Total: 500 - Admin		1,885,448	1,685,715	199,733	12%
Location: 510 - John Walter Smith Park					
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.060	Building Site Expenses Electricity	8,700	7,800	900	12%
6550.200	Building Site Expenses Portalets	3,072	3,248	(176)	-5%
6550.242	Building Site Expenses Sewage Pump Monitoring	300	278	22	8%
6550.280	Building Site Expenses Tipping Fees	185	185	0	0%
6550.300	Building Site Expenses Trash Removal	3,330	3,056	274	9%
6550.310	Building Site Expenses Water & Sewer	1,302	850	452	53%
6700.350	Other Maint. & Svcs Mosquito Control	480	480	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		17,369	15,897	1,472	9%
Location Total: 510 - John Walter Smith Park		17,369	15,897	1,472	9%
Location: 520 - Showell Park					
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.060	Building Site Expenses Electricity	4,850	4,600	250	5%
6550.200	Building Site Expenses Portalets	2,550	3,248	(698)	-21%
6550.300	Building Site Expenses Trash Removal	2,350	2,144	206	10%
6550.310	Building Site Expenses Water & Sewer	3,000	800	2,200	275%
6700.350	Other Maint. & Svcs Mosquito Control	355	355	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		13,105	11,147	1,958	18%
Location Total: 520 - Showell Park		13,105	11,147	1,958	18%
Location: 530 - Newtown Park					
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.060	Building Site Expenses Electricity	7,500	7,200	300	4%
6550.200	Building Site Expenses Portalets	1,850	2,040	(190)	-9%
6550.242	Building Site Expenses Sewage Pump Monitoring	300	300	0	0%
6700.350	Other Maint. & Svcs Mosquito Control	400	400	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		10,050	9,940	110	1%
Location Total: 530 - Newtown Park		10,050	9,940	110	1%
Location: 540 - N Worc Cty Athletic Complex					
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.060	Building Site Expenses Electricity	5,700	5,700	0	0%
6550.200	Building Site Expenses Portalets	4,638	5,112	(474)	-9%
6550.242	Building Site Expenses Sewage Pump Monitoring	300	300	0	0%
6550.255	Building Site Expenses Stormwater Utility Fee	1,900	1,785	115	6%
6550.280	Building Site Expenses Tipping Fees	100	100	0	0%
6550.310	Building Site Expenses Water & Sewer	1,300	1,200	100	8%
6700.350	Other Maint. & Svcs Mosquito Control	325	325	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		14,263	14,522	(259)	-2%
Location Total: 540 - N Worc Cty Athletic Complex		14,263	14,522	(259)	-2%
Location: 590 - Satellite Parks					
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.060	Building Site Expenses Electricity	1,500	1,500	0	0%
6550.200	Building Site Expenses Portalets	7,759	7,300	459	6%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		9,259	8,800	459	5%
Location Total: 590 - Satellite Parks		9,259	8,800	459	5%
Department Total: 1602 - Parks Department		1,949,494	1,746,021	203,473	12%

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Department: 1603 - Libraries					
Location: 200 - Administration					
<i>PERS SVCS - Personnel Services</i>					
6000.100	Personnel Services Salaries	2,894,306	2,566,656	327,650	13%
6000.400	Personnel Services Overtime Pay	2,000	2,000	0	0%
6010.020	Benefits Contingency	858	1,034	(176)	-17%
6010.025	Benefits Deferred Comp Match	19,223	19,000	223	1%
6010.030	Benefits Hospitalization Insurance	616,890	524,576	92,314	18%
6010.050	Benefits Retirement	300,088	340,852	(40,764)	-12%
6010.060	Benefits Social Security Taxes	221,415	196,504	24,911	13%
6010.070	Benefits Unemployment Insurance	1,110	1,033	77	7%
6010.090	Benefits Workmans Compensation Ins	48,128	54,406	(6,278)	-12%
6010.120	Benefits Long Term Disability	5,627	3,879	1,748	45%
6010.130	Benefits Life Insurance	4,727	4,396	331	8%
6010.140	Benefits FSA & PSA Admin and EAP Program	7,531	4,758	2,773	58%
6010.150	Benefits Retirement Administration Fee	5,130	4,965	165	3%
6010.900	Benefits OPEB contribution	88,235	158,868	(70,633)	-44%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		4,215,268	3,882,927	332,341	9%
<i>SUPP & MAT - Supplies & Materials</i>					
6100.100	Administrative Expense Dues, Licenses & Subscriptions	1,600	1,600	0	0%
6100.190	Administrative Expense Office Supplies	18,000	18,000	0	0%
6100.210	Administrative Expense Paper	3,000	3,000	0	0%
6100.230	Administrative Expense Postage & Freight	4,500	4,500	0	0%
6110.090	Supplies & Equipment Computers & Printers	25,600	25,950	(350)	-1%
6110.125	Supplies & Equipment Equipment Maintenance & Repair	3,000	3,000	0	0%
6110.210	Supplies & Equipment Library AV-Multimedia	81,000	81,000	0	0%
6110.230	Supplies & Equipment Library Books	204,000	204,000	0	0%
6110.240	Supplies & Equipment Library Periodicals	38,000	32,000	6,000	19%
6110.245	Supplies & Equipment Mobile Phones	2,000	1,550	450	29%
6110.270	Supplies & Equipment Office Equipment Repairs	500	500	0	0%
6110.280	Supplies & Equipment Office Furniture	5,100	5,100	0	0%
6110.310	Supplies & Equipment Promotional Materials	5,000	5,000	0	0%
6130.010	Equipment Maintenance Copier Lease	24,300	24,300	0	0%
6130.030	Equipment Maintenance Library Shared Computer System	0	7,150	(7,150)	-100%
6130.070	Equipment Maintenance Software Maintenance Agreements	17,000	9,500	7,500	79%
6160.120	Grant Programs Library Srv Enhancement - ESRL	84,000	80,000	4,000	5%
6170.040	Program Expense Library Programs	3,600	3,600	0	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		520,200	509,750	10,450	2%
<i>MAINT & SVCS - Maintenance & Services</i>					
6510.085	Legal Services Other Legal Expenses	1,500	1,500	0	0%
6530.060	Consulting Services Design Fees	0	12,000	(12,000)	-100%
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	5,000	4,250	750	18%
6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	500	0	500	N/A
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		7,000	17,750	(10,750)	-61%
<i>OTHR CHGS - Other Charges</i>					
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	9,500	8,800	700	8%
7120.115	Other Non-Matching Expenses Retirement	11,592	0	11,592	N/A
7170.100	Benefits & Insurance Property & Liability Insurance	3,400	3,000	400	13%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		24,492	11,800	12,692	108%
Location Total: 200 - Administration		4,766,960	4,422,227	344,733	8%
Location: 300 - Snow Hill Branch					
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.005	Building Site Expenses Automatic Doors	447	447	0	0%
6550.030	Building Site Expenses Carpet/VCT Cleaning	2,500	2,500	0	0%
6550.040	Building Site Expenses Cleaning Contract	15,980	15,525	455	3%

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Account Number	Account Description	FY2027 Proposed Budget as of 6/02/26	2026 Adopted Budget	\$ Variance FY2027 Proposed Budget vs FY26 Adopted Budget	% Variance FY2027 Proposed Budget vs FY26 Adopted Budget	
6550.050	Building Site Expenses Custodial Supplies	2,200	2,100	100	5%	
6550.060	Building Site Expenses Electricity	15,000	15,000	0	0%	
6550.080	Building Site Expenses Fire Alarm Testing	500	500	0	0%	
6550.081	Building Site Expenses Fire Extinguishers	150	150	0	0%	
6550.090	Building Site Expenses General Maintenance Repairs	7,000	7,000	0	0%	
6550.120	Building Site Expenses Heating Propane	7,500	7,500	0	0%	
6550.124	Building Site Expenses HVAC Loop Water Treatment	1,000	1,000	0	0%	
6550.125	Building Site Expenses HVAC Repairs/Replacement	500	500	0	0%	
6550.180	Building Site Expenses Pest Control/Termite Insp	400	400	0	0%	
6550.220	Building Site Expenses Security Alarm Monitoring	1,000	1,000	0	0%	
6550.270	Building Site Expenses Telephone	2,800	2,800	0	0%	
6550.280	Building Site Expenses Tipping Fees	400	400	0	0%	
6550.300	Building Site Expenses Trash Removal	1,500	1,500	0	0%	
6550.310	Building Site Expenses Water & Sewer	4,000	4,000	0	0%	
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		62,877	62,322	555	1%	
Location Total: 300 - Snow Hill Branch		62,877	62,322	555	1%	
Location: 310 - Pocomoke Branch						
<i>MAINT & SVCS - Maintenance & Services</i>						
6550.005	Building Site Expenses Automatic Doors	447	447	0	0%	
6550.040	Building Site Expenses Cleaning Contract	15,980	9,300	6,680	72%	
6550.050	Building Site Expenses Custodial Supplies	2,500	1,400	1,100	79%	
6550.060	Building Site Expenses Electricity	35,000	2,500	32,500	1300%	
6550.080	Building Site Expenses Fire Alarm Testing	600	300	300	100%	
6550.081	Building Site Expenses Fire Extinguishers	50	50	0	0%	
6550.090	Building Site Expenses General Maintenance Repairs	2,000	500	1,500	300%	
6550.120	Building Site Expenses Heating Propane	7,500	400	7,100	1775%	
6550.124	Building Site Expenses HVAC Loop Water Treatment	1,200	300	900	300%	
6550.170	Building Site Expenses Office Rent/Lease	0	32,505	(32,505)	-100%	
6550.180	Building Site Expenses Pest Control/Termite Insp	400	400	0	0%	
6550.220	Building Site Expenses Security Alarm Monitoring	1,200	400	800	200%	
6550.270	Building Site Expenses Telephone	3,500	3,500	0	0%	
6550.280	Building Site Expenses Tipping Fees	400	400	0	0%	
6550.300	Building Site Expenses Trash Removal	50	50	0	0%	
6550.310	Building Site Expenses Water & Sewer	1,000	500	500	100%	
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		71,827	52,952	18,875	36%	
Location Total: 310 - Pocomoke Branch		71,827	52,952	18,875	36%	
Location: 320 - Berlin Branch						
<i>MAINT & SVCS - Maintenance & Services</i>						
6550.030	Building Site Expenses Carpet/VCT Cleaning	1,500	1,500	0	0%	
6550.040	Building Site Expenses Cleaning Contract	15,980	15,525	455	3%	
6550.050	Building Site Expenses Custodial Supplies	2,500	2,400	100	4%	
6550.060	Building Site Expenses Electricity	11,000	10,000	1,000	10%	
6550.070	Building Site Expenses Elevator Testing	3,000	3,000	0	0%	
6550.080	Building Site Expenses Fire Alarm Testing	600	600	0	0%	
6550.081	Building Site Expenses Fire Extinguishers	50	50	0	0%	
6550.090	Building Site Expenses General Maintenance Repairs	7,500	7,500	0	0%	
6550.124	Building Site Expenses HVAC Loop Water Treatment	1,200	1,200	0	0%	
6550.180	Building Site Expenses Pest Control/Termite Insp	400	400	0	0%	
6550.220	Building Site Expenses Security Alarm Monitoring	1,200	1,200	0	0%	
6550.250	Building Site Expenses Sprinkler Testing	1,800	1,800	0	0%	
6550.270	Building Site Expenses Telephone	5,000	5,000	0	0%	
6550.280	Building Site Expenses Tipping Fees	400	400	0	0%	
6550.300	Building Site Expenses Trash Removal	600	600	0	0%	
6550.310	Building Site Expenses Water & Sewer	3,000	3,000	0	0%	
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		55,730	54,175	1,555	3%	
Location Total: 320 - Berlin Branch		55,730	54,175	1,555	3%	
Location: 325 - Ocean Pines Branch						
<i>MAINT & SVCS - Maintenance & Services</i>						

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Account Number	Account Description	FY2027 Proposed Budget as of 6/02/26	2026 Adopted Budget	\$ Variance FY2027 Proposed Budget vs FY26 Adopted Budget	% Variance FY2027 Proposed Budget vs FY26 Adopted Budget
6550.005	Building Site Expenses Automatic Doors	638	638	0	0%
6550.030	Building Site Expenses Carpet/VCT Cleaning	2,500	2,500	0	0%
6550.040	Building Site Expenses Cleaning Contract	17,550	17,100	450	3%
6550.050	Building Site Expenses Custodial Supplies	2,500	2,400	100	4%
6550.060	Building Site Expenses Electricity	37,000	37,000	0	0%
6550.080	Building Site Expenses Fire Alarm Testing	1,000	1,000	0	0%
6550.081	Building Site Expenses Fire Extinguishers	50	50	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	10,000	10,000	0	0%
6550.120	Building Site Expenses Heating Propane	16,000	16,000	0	0%
6550.124	Building Site Expenses HVAC Loop Water Treatment	1,000	1,000	0	0%
6550.125	Building Site Expenses HVAC Repairs/Replacement	2,000	2,000	0	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	400	400	0	0%
6550.220	Building Site Expenses Security Alarm Monitoring	1,000	1,000	0	0%
6550.250	Building Site Expenses Sprinkler Testing	1,800	1,800	0	0%
6550.270	Building Site Expenses Telephone	4,000	4,000	0	0%
6550.280	Building Site Expenses Tipping Fees	400	400	0	0%
6550.300	Building Site Expenses Trash Removal	2,300	2,300	0	0%
6550.310	Building Site Expenses Water & Sewer	3,500	3,500	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		103,638	103,088	550	1%
Location Total: 325 - Ocean Pines Branch		103,638	103,088	550	1%
Location: 335 - Ocean City 100th St. Branch					
<i>MAINT & SVCS - Maintenance & Services</i>					
6550.005	Building Site Expenses Automatic Doors	575	575	0	0%
6550.030	Building Site Expenses Carpet/VCT Cleaning	1,600	1,600	0	0%
6550.040	Building Site Expenses Cleaning Contract	14,040	13,650	390	3%
6550.050	Building Site Expenses Custodial Supplies	2,500	2,400	100	4%
6550.060	Building Site Expenses Electricity	40,000	40,000	0	0%
6550.070	Building Site Expenses Elevator Testing	4,000	4,000	0	0%
6550.080	Building Site Expenses Fire Alarm Testing	450	450	0	0%
6550.081	Building Site Expenses Fire Extinguishers	50	50	0	0%
6550.090	Building Site Expenses General Maintenance Repairs	10,000	10,000	0	0%
6550.124	Building Site Expenses HVAC Loop Water Treatment	800	800	0	0%
6550.125	Building Site Expenses HVAC Repairs/Replacement	2,000	2,000	0	0%
6550.140	Building Site Expenses Internet Access	2,500	2,500	0	0%
6550.180	Building Site Expenses Pest Control/Termite Insp	400	400	0	0%
6550.220	Building Site Expenses Security Alarm Monitoring	1,500	1,500	0	0%
6550.242	Building Site Expenses Sewage Pump Monitoring	300	300	0	0%
6550.250	Building Site Expenses Sprinkler Testing	1,800	1,800	0	0%
6550.270	Building Site Expenses Telephone	4,000	4,000	0	0%
6550.280	Building Site Expenses Tipping Fees	400	400	0	0%
6550.300	Building Site Expenses Trash Removal	100	100	0	0%
6550.310	Building Site Expenses Water & Sewer	4,500	4,500	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		91,515	91,025	490	1%
<i>CAP EQ - Capital Equipment</i>					
9010.100	Capital Equipment Furniture & Fixtures	0	32,000	(32,000)	-100%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		0	32,000	(32,000)	-100%
Location Total: 335 - Ocean City 100th St. Branch		91,515	123,025	(31,510)	-26%
Department Total: 1603 - Libraries		5,152,547	4,817,789	334,758	7%
Department: 1604 - Other Recreation & Culture					
<i>OTHR CHGS - Other Charges</i>					
7100.019	County Grants Cpt. Steve's Poor Girls Open Inc	10,000	10,000	0	0%
7100.050	County Grants Furnacetown	40,000	40,000	0	0%
7100.095	County Grants MarVa Theatre Performing Arts Ct	15,000	15,000	0	0%
7100.135	County Grants Delmarva Discovery Ctr/Poc Mktg	30,000	30,000	0	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		95,000	95,000	0	0%
Department Total: 1604 - Other Recreation & Culture		95,000	95,000	0	0%

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	Account Number	Account Description	FY2027 Proposed Budget as of 6/02/26	2026 Adopted Budget	\$ Variance FY2027 Proposed Budget vs FY26 Adopted Budget	% Variance FY2027 Proposed Budget vs FY26 Adopted Budget
Department: 1701 - Extension Service						
<i>SUPP & MAT - Supplies & Materials</i>						
	6100.010	Administrative Expense Administrative Expenses	8,300	7,700	600	8%
	6100.100	Administrative Expense Dues, Licenses & Subscriptions	634	749	(115)	-15%
	6100.190	Administrative Expense Office Supplies	6,000	6,000	0	0%
	6100.230	Administrative Expense Postage & Freight	1,000	1,000	0	0%
	6130.010	Equipment Maintenance Copier Lease	5,000	5,000	0	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>			20,934	20,449	485	2%
<i>OTHR CHGS - Other Charges</i>						
	7120.020	Other Non-Matching Expenses Appropriation for Extension Svc	282,050	262,292	19,758	8%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			282,050	262,292	19,758	8%
Department Total: 1701 - Extension Service			302,984	282,741	20,243	7%
Department: 1702 - Other Natural Resources						
<i>SUPP & MAT - Supplies & Materials</i>						
	6170.010	Program Expense Spongy Moth Control	50,000	50,000	0	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>			50,000	50,000	0	0%
<i>OTHR CHGS - Other Charges</i>						
	7100.180	County Grants Soil Conservation	12,000	12,000	0	0%
	7130.030	Matching Appropriation Conservation Easements	13,800	13,800	0	0%
	7130.040	Matching Appropriation Md Agri Land Preservation Fund	50,000	50,000	0	0%
	7130.050	Matching Appropriation Beach Maintenance	1,000,000	490,000	510,000	104%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			1,075,800	565,800	510,000	90%
Department Total: 1702 - Other Natural Resources			1,125,800	615,800	510,000	83%
Department: 1801 - Economic Development						
<i>PERS SVCS - Personnel Services</i>						
	6000.100	Personnel Services Salaries	183,014	170,481	12,533	7%
	6010.020	Benefits Contingency	54	69	(15)	-22%
	6010.025	Benefits Deferred Comp Match	1,650	2,000	(350)	-18%
	6010.030	Benefits Hospitalization Insurance	34,104	36,580	(2,476)	-7%
	6010.050	Benefits Retirement	24,279	22,640	1,639	7%
	6010.060	Benefits Social Security Taxes	14,002	13,044	958	7%
	6010.070	Benefits Unemployment Insurance	70	69	1	1%
	6010.090	Benefits Workmans Compensation Ins	3,043	3,614	(571)	-16%
	6010.120	Benefits Long Term Disability	458	258	200	78%
	6010.130	Benefits Life Insurance	385	292	93	32%
	6010.140	Benefits FSA & PSA Admin and EAP Program	746	316	430	136%
	6010.150	Benefits Retirement Administration Fee	324	330	(6)	-2%
	6010.900	Benefits OPEB contribution	3,234	6,789	(3,555)	-52%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>			265,363	256,482	8,881	3%
<i>SUPP & MAT - Supplies & Materials</i>						
	6100.010	Administrative Expense Administrative Expenses	1,800	0	1,800	N/A
	6100.100	Administrative Expense Dues, Licenses & Subscriptions	4,110	4,110	0	0%
	6100.150	Administrative Expense Incentives & Events	14,000	16,000	(2,000)	-13%
	6100.190	Administrative Expense Office Supplies	700	700	0	0%
	6110.090	Supplies & Equipment Computers & Printers	2,100	2,100	0	0%
	6110.245	Supplies & Equipment Mobile Phones	2,040	2,040	0	0%
	6110.280	Supplies & Equipment Office Furniture	1,500	1,500	0	0%
	6110.310	Supplies & Equipment Promotional Materials	12,000	12,000	0	0%
	6130.010	Equipment Maintenance Copier Lease	1,200	1,200	0	0%
	6130.060	Equipment Maintenance Software Licensing	11,000	11,000	0	0%
	6170.020	Program Expense Workforce Development Programs	200,000	200,000	0	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>			250,450	250,650	(200)	0%
<i>MAINT & SVCS - Maintenance & Services</i>						
	6530.040	Consulting Services Consulting Services	65,000	45,000	20,000	44%
	6530.180	Consulting Services Web Page	12,000	0	12,000	N/A

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Account Number	Account Description	FY2027 Proposed Budget as of 6/02/26	2026 Adopted Budget	\$ Variance FY2027 Proposed Budget vs FY26 Adopted Budget	% Variance FY2027 Proposed Budget vs FY26 Adopted Budget
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	1,875	1,875	0	0%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	1,000	1,000	0	0%
6550.270	Building Site Expenses Telephone	700	700	0	0%
6900.015	Advertising Economic Development	30,000	30,000	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>		110,575	78,575	32,000	41%
<i>OTHR CHGS - Other Charges</i>					
7000.020	Travel, Training & Expense Board Member Allowance	1,500	1,500	0	0%
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	25,100	25,450	(350)	-1%
7000.115	Travel, Training & Expense Mileage	150	150	0	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		26,750	27,100	(350)	-1%
<i>CAP EQ - Capital Equipment</i>					
9010.170	Capital Equipment Software	0	20,000	(20,000)	-100%
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		0	20,000	(20,000)	-100%
Department Total: 1801 - Economic Development		653,138	632,807	20,331	3%
Department: 1803 - Tourism					
Location: 200 - Administration					
<i>PERS SVCS - Personnel Services</i>					
6000.100	Personnel Services Salaries	293,619	271,891	21,728	8%
6010.020	Benefits Contingency	87	110	(23)	-21%
6010.025	Benefits Deferred Comp Match	3,300	2,000	1,300	65%
6010.030	Benefits Hospitalization Insurance	8,449	7,248	1,201	17%
6010.050	Benefits Retirement	38,955	36,107	2,848	8%
6010.060	Benefits Social Security Taxes	22,463	20,803	1,660	8%
6010.070	Benefits Unemployment Insurance	113	109	4	4%
6010.090	Benefits Workmans Compensation Ins	4,882	5,763	(881)	-15%
6010.120	Benefits Long Term Disability	734	411	323	79%
6010.130	Benefits Life Insurance	618	466	152	33%
6010.140	Benefits FSA & PSA Admin and EAP Program	764	504	260	52%
6010.150	Benefits Retirement Administration Fee	520	526	(6)	-1%
6010.900	Benefits OPEB contribution	4,852	10,184	(5,332)	-52%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>		379,356	356,122	23,234	7%
<i>SUPP & MAT - Supplies & Materials</i>					
6100.010	Administrative Expense Administrative Expenses	1,800	600	1,200	200%
6100.100	Administrative Expense Dues, Licenses & Subscriptions	7,554	7,554	0	0%
6100.150	Administrative Expense Incentives & Events	1,800	1,800	0	0%
6100.190	Administrative Expense Office Supplies	850	1,000	(150)	-15%
6110.050	Supplies & Equipment Camera Equipment	12,000	0	12,000	N/A
6110.090	Supplies & Equipment Computers & Printers	2,100	4,200	(2,100)	-50%
6110.245	Supplies & Equipment Mobile Phones	1,308	1,308	0	0%
6110.310	Supplies & Equipment Promotional Materials	74,800	54,800	20,000	36%
6110.393	Supplies & Equipment Special Event Sponsorship	10,000	10,000	0	0%
6130.010	Equipment Maintenance Copier Lease	600	600	0	0%
6130.060	Equipment Maintenance Software Licensing	10,000	10,000	0	0%
6160.150	Grant Programs Tourism Grant Projects	195,000	195,000	0	0%
6170.090	Program Expense Tourism Events	100,000	0	100,000	N/A
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		417,812	286,862	130,950	46%
<i>MAINT & SVCS - Maintenance & Services</i>					
6530.040	Consulting Services Consulting Services	33,100	35,100	(2,000)	-6%
6530.180	Consulting Services Web Page	17,328	18,000	(672)	-4%
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	2,400	2,400	0	0%
6540.030	Vehicle Operating Expenses Vehicle Maintenance	1,125	1,125	0	0%
6550.060	Building Site Expenses Electricity	3,504	3,000	504	17%
6550.090	Building Site Expenses General Maintenance Repairs	275	275	0	0%
6550.140	Building Site Expenses Internet Access	2,058	2,058	0	0%
6550.170	Building Site Expenses Office Rent/Lease	37,602	37,602	0	0%
6900.052	Advertising Supplemental Advertising	283,500	283,500	0	0%
6900.055	Advertising Tourism	506,000	506,000	0	0%

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<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>			886,892	889,060	(2,168)	0%
<i>OTHR CHGS - Other Charges</i>						
	7000.020	Travel, Training & Expense Board Member Allowance	1,500	1,500	0	0%
	7000.100	Travel, Training & Expense Meetings/Conferences/Shows	20,000	20,000	0	0%
	7000.115	Travel, Training & Expense Mileage	200	200	0	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			21,700	21,700	0	0%
<i>CAP EQ - Capital Equipment</i>						
	9010.170	Capital Equipment Software	25,653	0	25,653	N/A
<i>Account Classification Total: CAP EQ - Capital Equipment</i>			25,653	0	25,653	
Location Total: 200 - Administration			1,731,413	1,553,744	177,669	11%
Location: 420 - Pocomoke Welcome Center						
<i>PERS SVCS - Personnel Services</i>						
	6000.100	Personnel Services Salaries	132,661	95,234	37,427	39%
	6000.400	Personnel Services Overtime Pay	1,000	0	1,000	N/A
	6010.020	Benefits Contingency	39	38	1	3%
	6010.025	Benefits Deferred Comp Match	1,650	0	1,650	N/A
	6010.030	Benefits Hospitalization Insurance	9,505	8,154	1,351	17%
	6010.050	Benefits Retirement	8,846	12,647	(3,801)	-30%
	6010.060	Benefits Social Security Taxes	10,149	7,287	2,862	39%
	6010.070	Benefits Unemployment Insurance	51	38	13	34%
	6010.090	Benefits Workmans Compensation Ins	2,206	2,019	187	9%
	6010.120	Benefits Long Term Disability	163	144	19	13%
	6010.130	Benefits Life Insurance	137	163	(26)	-16%
	6010.140	Benefits FSA & PSA Admin and EAP Program	345	177	168	95%
	6010.150	Benefits Retirement Administration Fee	235	184	51	28%
	6010.900	Benefits OPEB contribution	3,008	8,487	(5,479)	-65%
<i>Account Classification Total: PERS SVCS - Personnel Services</i>			169,995	134,572	35,423	26%
<i>SUPP & MAT - Supplies & Materials</i>						
	6100.010	Administrative Expense Administrative Expenses	1,468	100	1,368	1368%
	6100.190	Administrative Expense Office Supplies	200	600	(400)	-67%
	6110.090	Supplies & Equipment Computers & Printers	800	800	0	0%
	6110.310	Supplies & Equipment Promotional Materials	1,400	0	1,400	N/A
	6110.380	Supplies & Equipment Signage	1,000	1,000	0	0%
	6150.050	Uniforms & Personal Equipment Uniforms	400	400	0	0%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>			5,268	2,900	2,368	82%
<i>MAINT & SVCS - Maintenance & Services</i>						
	6550.040	Building Site Expenses Cleaning Contract	4,142	4,142	0	0%
	6550.050	Building Site Expenses Custodial Supplies	380	380	0	0%
	6550.060	Building Site Expenses Electricity	14,000	14,000	0	0%
	6550.090	Building Site Expenses General Maintenance Repairs	750	250	500	200%
	6550.140	Building Site Expenses Internet Access	1,722	1,722	0	0%
	6550.220	Building Site Expenses Security Alarm Monitoring	204	204	0	0%
	6550.270	Building Site Expenses Telephone	1,800	1,800	0	0%
<i>Account Classification Total: MAINT & SVCS - Maintenance & Services</i>			22,998	22,498	500	2%
<i>OTHR CHGS - Other Charges</i>						
	7000.100	Travel, Training & Expense Meetings/Conferences/Shows	600	100	500	500%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			600	100	500	500%
Location Total: 420 - Pocomoke Welcome Center			198,861	160,070	38,791	24%
Department Total: 1803 - Tourism			1,930,274	1,713,814	216,460	13%
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	0	374,782	(374,782)	-100%
	7160.040	Towns' Share Towns' Share Liquor License Fees	9,375	9,375	0	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			9,375	384,157	(374,782)	-98%
Location Total: 100 - Town of Pocomoke			9,375	384,157	(374,782)	-98%

ITEM 20

Worcester County FY2027 Proposed Budget Detailed Report

	Account Number	Account Description	FY2027 Proposed Budget as of 6/02/26	2026 Adopted Budget	\$ Variance FY2027 Proposed Budget vs FY26 Adopted Budget	% Variance FY2027 Proposed Budget vs FY26 Adopted Budget
Location: 110 - Town of Berlin						
<i>OTHR CHGS - Other Charges</i>						
	7160.020	Towns' Share Towns' Share County Income Tax	0	735,422	(735,422)	-100%
	7160.040	Towns' Share Towns' Share Liquor License Fees	34,000	29,150	4,850	17%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			34,000	764,572	(730,572)	-96%
Location Total: 110 - Town of Berlin			34,000	764,572	(730,572)	-96%
Location: 120 - Town of Snow Hill						
<i>OTHR CHGS - Other Charges</i>						
	7160.020	Towns' Share Towns' Share County Income Tax	0	233,354	(233,354)	-100%
	7160.040	Towns' Share Towns' Share Liquor License Fees	9,563	9,563	0	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			9,563	242,917	(233,354)	-96%
Location Total: 120 - Town of Snow Hill			9,563	242,917	(233,354)	-96%
Location: 130 - Town of Ocean City						
<i>OTHR CHGS - Other Charges</i>						
	7160.010	Towns' Share Towns' Share County Bingo Fee	3,400	2,900	500	17%
	7160.020	Towns' Share Towns' Share County Income Tax	0	2,333,550	(2,333,550)	-100%
	7160.040	Towns' Share Towns' Share Liquor License Fees	340,000	340,000	0	0%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			343,400	2,676,450	(2,333,050)	-87%
Location Total: 130 - Town of Ocean City			343,400	2,676,450	(2,333,050)	-87%
Department Total: 1901 - Taxes Shared with Towns			396,338	4,068,096	(3,671,758)	-90%
Department: 1902 - Grants to Towns						
Location: 100 - Town of Pocomoke						
<i>OTHR CHGS - Other Charges</i>						
	7100.153	County Grants Restricted Fire Grant	68,000	72,000	(4,000)	-6%
	7100.193	County Grants Unrestricted to Town	797,153	599,338	197,815	33%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			865,153	671,338	193,815	29%
Location Total: 100 - Town of Pocomoke			865,153	671,338	193,815	29%
Location: 110 - Town of Berlin						
<i>OTHR CHGS - Other Charges</i>						
	7100.153	County Grants Restricted Fire Grant	221,000	221,000	0	0%
	7100.193	County Grants Unrestricted to Town	855,000	550,000	305,000	55%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			1,076,000	771,000	305,000	40%
Location Total: 110 - Town of Berlin			1,076,000	771,000	305,000	40%
Location: 120 - Town of Snow Hill						
<i>OTHR CHGS - Other Charges</i>						
	7100.153	County Grants Restricted Fire Grant	92,000	83,000	9,000	11%
	7100.193	County Grants Unrestricted to Town	1,117,153	849,338	267,815	32%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			1,209,153	932,338	276,815	30%
Location Total: 120 - Town of Snow Hill			1,209,153	932,338	276,815	30%
Location: 130 - Town of Ocean City						
<i>OTHR CHGS - Other Charges</i>						
	7100.153	County Grants Restricted Fire Grant	225,000	208,000	17,000	8%
	7100.192	County Grants Tourism to Town	50,000	50,000	0	0%
	7100.193	County Grants Unrestricted to Town	4,373,251	3,503,494	869,757	25%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			4,648,251	3,761,494	886,757	24%
Location Total: 130 - Town of Ocean City			4,648,251	3,761,494	886,757	24%
Location: 190 - Ocean Pines Association						
<i>SUPP & MAT - Supplies & Materials</i>						
	6160.043	Grant Programs Other Grants	250,000	50,000	200,000	400%
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>			250,000	50,000	200,000	400%
<i>OTHR CHGS - Other Charges</i>						
	7100.028	County Grants OPA Recreation Conditional Grant	40,000	20,000	20,000	100%
	7100.065	County Grants Grants to Towns for Police	725,000	550,000	175,000	32%
	7100.153	County Grants Restricted Fire Grant	54,000	46,000	8,000	17%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			819,000	616,000	203,000	33%
Location Total: 190 - Ocean Pines Association			1,069,000	666,000	403,000	61%

ITEM 20

Worcester County FY2027 Proposed Budget Detailed Report

Account Number	Account Description	FY2027 Proposed Budget as of 6/02/26	2026 Adopted Budget	\$ Variance FY2027 Proposed Budget vs FY26 Adopted Budget	% Variance FY2027 Proposed Budget vs FY26 Adopted Budget
Department Total: 1902 - Grants to Towns		8,867,557	6,802,170	2,065,387	30%
Department: 1975 - Debt Service					
<i>OTHR CHGS - Other Charges</i>					
7200.020	Bond & Interest Expense Bond Interest Expense	2,363,318	0	2,363,318	N/A
7200.025	Bond & Interest Expense Bond Principal Expense	7,791,936	0	7,791,936	N/A
7700.090	Debt Service 2013 Capital Improvement Bonds	0	403,835	(403,835)	-100%
7700.100	Debt Service 2014 Capital Improvement Bonds	0	3,715,327	(3,715,327)	-100%
7700.110	Debt Service 2015 Capital Improvement Bond	0	800,064	(800,064)	-100%
7700.120	Debt Service 2019 Capital Improvement Bond	0	3,096,242	(3,096,242)	-100%
7700.130	Debt Service 2022 Capital Improvement Bond	0	2,065,167	(2,065,167)	-100%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		10,155,254	10,080,635	74,619	1%
Department Total: 1975 - Debt Service		10,155,254	10,080,635	74,619	1%
Department: 1985 - Interfund					
<i>INTFND CHGS - Interfund Charges</i>					
8100.010	Transfers Out Transfers to Other Funds	2,999,480	1,158,594	1,840,886	159%
8100.080	Transfers Out Transfer to Reserve Fund	5,424,052	3,819,995	1,604,057	42%
8100.090	Transfers Out Intergovernmental Grants	0	1,739,052	(1,739,052)	-100%
8100.095	Transfers Out Intergovernmental Loans	818,701	140,000	678,701	485%
<i>Account Classification Total: INTFND CHGS - Interfund Charges</i>		9,242,233	6,857,641	2,384,592	35%
Department Total: 1985 - Interfund		9,242,233	6,857,641	2,384,592	35%
GENERAL FUND TOTAL EXPENSES:		300,172,146	281,396,017	18,776,129	7%

**RESOLUTION NO. 26 -
RESOLUTION ADOPTING EXPENSE BUDGETS AND
ESTABLISHING TAX RATES FOR FISCAL YEAR 2027**

Recitals

- A. Worcester County Code CG Section 4-201, requires the County Commissioners annually adopt an Expense Budget and tax rates for each fiscal year.
- B. The County Commissioners have complied with all the requirements for the adoption of the Expense Budget and tax rates.

NOW, THEREFORE, BE IT RESOLVED by the County Commissioners of Worcester County, Maryland that:

- I. The County Commissioners adopt a General Fund Expense Budget for Fiscal Year 2027 in the amount of \$ 300,172,146 pursuant to the attached FY 2027 Operating Budget.
- 2. The County Commissioners adopt the following taxes for Fiscal Year 2027.
 - a. A Real Property Tax of \$0.815 upon every one hundred dollars of assessed and assessable real property in Worcester County except such property as may by provisions of law be exempt, with such discount as authorized by law for tax payments made before August 1, 2026.
 - b. In accordance with State Law, a Semi-Annual Property Tax payment option shall be available on Real Property Tax bills to those eligible and shall be subject to an additional service charge of 0.0% of the remaining tax due at the second installment to cover lost interest and administrative expenses.
 - c. A Business and Personal Property Tax of \$2.0375 upon every one hundred dollars of assessed and assessable business and personal property in Worcester County except such property as may by provisions of law be exempt, with such discount as authorized by law for tax payments made within thirty days of initial issuance of the bill.
 - d. A Public Utility (real and personal) and Railroad (personal) Tax of \$2.0375 upon every one hundred dollars of assessed and assessable public utility property and railroad personal property in Worcester County except such property as may by provisions of law be exempt, with such discount as authorized by law for tax payments made within thirty days of initial issuance of the bill.

ITEM 20

- e. A Local Income Tax of 2.25% of an individual's Maryland taxable income pursuant to the Resolution of the County Commissioners dated June 4, 2019.
 - f. An Admissions and Amusement Tax of 3% pursuant to Resolution of the County Commissioners dated June 6, 2000.
 - g. A Room Tax of 6.0% pursuant to Resolution of the County Commissioners dated November 18, 2025, effective January 1, 2026.
 - h. A Recordation Tax of \$3.30 on each \$500 of consideration, pursuant to Worcester County Code, TR Section 1-701.
 - i. A Transfer Tax of 0.5% of the consideration payable pursuant to Worcester County Code TR Section 1-801.
 - j. A Food and Beverage Sales Tax of 0.5% within the Town of Ocean City pursuant to Resolution of the County Commissioners dated April 21, 2009.
 - k. A Credit Card Fee shall be charged on any county revenue transaction where applicable.
3. All other license fees, permit fees, user fees, taxes and other charges not enumerated above will be at such amounts and rates as are currently in force or as shall be amended by resolution of the County Commissioners at which time such amended amounts and rates will be effective.

AND BE IT RESOLVED that this Resolution will become effective July 1, 2026.

PASSED AND ADOPTED this 2nd day of June, 2026:

Attest:

Worcester County Commissioners

Weston S. Young
Chief Administrative Officer

Theodore J. Elder
President

Madison J. Bunting, Jr.
Vice-President

Caryn G. Abbott
Commissioner

Anthony W. Bertino, Jr.
Commissioner

Eric Fiori
Commissioner

Joseph M. Mitrecic
Commissioner

Diana Purnell
Commissioner



OFFICE OF THE
 COUNTY COMMISSIONERS

Worcester County

GOVERNMENT CENTER
 ONE WEST MARKET STREET • ROOM 1103

SNOW HILL, MARYLAND

21863-1195

COMMISSIONERS
 THEODORE J. ELDER, PRESIDENT
 MADISON J. BUNTING, JR., VICE PRESIDENT
 CARYN G. ABBOTT
 ANTHONY W. BERTINO, JR.
 ERIC J. FIORI
 JOSEPH M. MITRECIC
 DIANA PURNELL

WESTON S. YOUNG, P.E.
 CHIEF ADMINISTRATIVE OFFICER
 CANDACE I. SAVAGE, CGFM
 DEPUTY CHIEF ADMINISTRATIVE OFFICER
 ROSCOE R. LESLIE
 COUNTY ATTORNEY

May 21, 2026

To: Worcester County Commissioners
 From: Karen Hammer, Executive Administrative Assistant
 Subject: Upcoming Board Appointments – Terms Beginning January 1, 2026

Commissioner Bertino – You have Two (2) positions open:

- George Solyak – **Term Ended** – Agricultural Reconciliation Bd.
- John Collins – **Term Ending** – W & S Advisory Board – Ocean Pines

Commissioner Purnell – You have Two (2) positions open:

- Nancy Howard – **Termed Out** – Social Services Advisory Board
- Darlene Jackson Bowen – **Resigned** - Commission for Women

Commissioner Bunting - You have Two (2) positions open:

- Mike Poole – **Term Ending** – Building Code Appeals Board
- Harry Hammond – **Term Ended** – Social Services Advisory Bd.

Commissioner Abbott – You have Two (2) position open:

- Dr. Lynn Duffy – **Resigned** – Housing Review Board
- Michelle Goad – **Term Ended** – Commission for Women

Commissioner Mitrecic – You have Three (3) positions open:

- Bill Paul – **Resigned** – Building Code Appeals Board
- Kimberly List – **Termed Out** – Commission for Women
- Rebecca Ferguson – **Resigned** – Social Services Advisory Board

Commissioner Elder – All of your positions are fulfilled. Thank you!

Commissioner Fiori - You have Three (3) positions open:

- Bruce Spangler – **Term Ending** – Ethics Board
- Keith Swanton -**Term Ended** - Water & Sewer Advisory Council, West Ocean City
- Blake Haley – **Term Ended** - Water & Sewer Advisory Council, West Ocean City

All Commissioners

(4)-Adult Public Guardianship Board -

3– Terms Expiring – Dr. Greer, Richard Collins, and Nancy Howard

1– Vacancy – Psychiatrist

(2)-Drug and Alcohol Abuse Council –1- Term Ends – Kim Moses, **1 – Declined**

Reappointment – Alyce Marzola

(2)-Local Development Council for the Ocean Downs Casino - Previously Expired Terms –

Mark Wittmyer, At-Large, and David Massey (At-Large-Business)

(1)– Property Tax Assessment Appeal Board - Alternate Seat Vacancy

(1) – Social Services Advisory Board – Commissioner Diana Purnell has served the maximum term. This Board requires one member to be a commissioner.

(1) – Solid Waste Advisory Board - Town of Berlin member – James Charles’s term is ending.

(2)- Water and Sewer Advisory Council- West Ocean City- 1 Term Ended Dec. 2021 – Keith Swanton and Blake Haley

(5- Total): Commission for Women:

(4)– Resigned - Laura Morrison – (At Large); Darlene Jackson Bowen – Resigned (Purnell)
Resigned – Michelle Goad (Abbott); Resigned – Cheryl Middleton (At Large)

(1) - Termed Out - Kimberly List (Mitrecic)

ADULT PUBLIC GUARDIANSHIP BOARD

Reference: PGL Family Law 14-402, Annotated Code of Maryland

Appointed by: County Commissioners

Function: Advisory
Perform 6-month reviews of all guardianships held by a public agency.
Recommend that the guardianship be continued, modified or terminated.

Number/Term: 1 1/3 year terms
Terms expire December 31st

Compensation: None, travel expenses (under Standard State Travel Regulations)

Meetings: Semi-annually

Special Provisions: 1 member must be a professional representative of the local department
1 member must be a physician
1 member must be a psychiatrist from the local department of health
1 member must be a representative of a local commission on aging
1 member must be a representative of a local nonprofit social services organization
1 member must be a lawyer
2 members must be lay individuals
1 member must be a public health nurse
1 member must be a professional in the field of disability
1 member must be a person with a physical disability

Staff Contact: Department of Social Services - Roberta Baldwin (410-677-6872)

Current Members:

<u>Member's Name</u>	<u>Representing</u>	<u>Years of Term(s)</u>
Roberta Baldwin	Local Dept. Rep. - Social Services	03-06-09-12-15-18-21-24-27
Melissa Banks	Public Health Nurse	*02-03-06-09-12-15-18-21-24-27
Dr. William Greer	Physician	07-10-13-16-19-22-25 Term Exp.
Richard Collins	Lawyer	95-16-19-22-25 Term Exp.
Nancy Howard	Lay Person	*17-19, 19-22-25 Term Exp.
Brandy Trader	Comm. On Aging	*15-17, 17-20, 20-23-26
Stephanie James	Wor. Co. Dev. Center	23-26
Vacancy	Psychiatrist	
Tina Dykes	Commission on Aging Rep.	25-28

Reference: Public Local Law § ZS 1-346 (Right to Farm Law)

Appointed by: County Commissioners

Function: Regulatory
 Mediate and arbitrate disputes involving agricultural or forestry operations conducted on agricultural lands and issue opinions on whether such agricultural or forestry operations are conducted in a manner consistent with generally accepted agricultural or forestry practices and to issue orders and resolve disputes and complaints brought under the Worcester County Right to Farm Law.

Number/Term: 5 Members/4-Year Terms - Terms expire December 31st

Compensation: None - Expense Reimbursement as provided by County Commissioners

Meetings: At least one time per year, more frequently as necessary

Special Provisions: - All members must be County residents
 - Two Members chosen from nominees of Worcester County Farm Bureau
 - One Member chosen from nominees of Worcester County Forestry Board
 - Not less than 2 but not more than 3 members shall be engaged in the agricultural or forestry industries (**At-Large members - non-ag/forestry**)

Staff Contact: Dept. of Development Review & Permitting
 - Jennifer Keener (410-632-1200)
 County Agricultural Extension Agent - As Consultant to the Board
 - Doug Jones, District Manager, Resource Conservation District - (632-3109, x112)

Current Members:

<u>Member's Name</u>	<u>Nominated By</u>	<u>Ag/Forest Industry</u>	<u>Resides</u>	<u>Years of Term(s)</u>
George Solyak	At-Large	No	Ocean Pines	18-22
Dean Ennis	Farm Bureau	Yes	Pocomoke	06-10-14-18-22-26
Tom Babcock	At-Large	No	Whaleyville	14-18-22-26
Stacey Esham	Forestry Bd.	Yes	Berlin	12-16-20-24-28
Brooks Clayville	Farm Bureau	Yes	Snow Hill	00-04-08-12-16-20-24-28

Prior Members: Since 2000

- Michael Beauchamp (00-06)
- Phyllis Davis (00-09)
- Richard G. Holland, Sr. (00-12)
- Rosalie Smith (00-14)
- Betty McDermott *(09-17)

BUILDING CODE APPEALS BOARD

Reference: PGL - Public Safety Article - Section 12-501 - 12-508 - Annotated Code of Maryland
COMAR 05.02.07 (Maryland Building Performance Standards)
- International Building Code, International Residential Code

Appointed by: County Commissioners

Function: Quasi-Judicial
Hear and decide upon appeals of the provisions of the International Building Code (IBC) and International Residential Code for one- and two-family dwellings (IRC)

Number/Term: 7/4-year terms
Terms expire December 31

Compensation: \$100 per meeting (by policy)

Meetings: As Needed

Special Provisions: Members shall be qualified by reason of experience, training or formal education in building construction or the construction trades.

Staff Contact: Jennifer Keener, Director
Development Review & Permitting (410-632-1200, ext. 1123)

Current Members:

<u>Member=s Name</u>	<u>Nominated By</u>	<u>Resides</u>	<u>Years of Term(s)</u>
Bill Paul	D-7 - Mitrecic	Ocean Pines	15-19-23 Resigned
Mike Poole	D-6 - Bunting	Bishopville	17-21, 21-25
Mark Bargar	D-4 - Elder	Berlin	14-18-22-26
Jim Wilson	D-3 - Fiori	Berlin	02-06-10-14-18-22-26
Elbert Davis	D-2 - Purnell	Snow Hill	*03-07-11-15-19-23-27
James Spicknall	D-5 - Bertino	Ocean Pines	04-08-12-16-20-24-28
Mark Frostrom, Jr.	D-1 - Abbott	Pocomoke	26-30

Prior Members:

Robert L. Cowger, Jr. (92-95)
Charlotte Henry (92-97)
Robert Purcell (92-98)
Edward DeShields (92-03)
Sumei Prete (97-04)
Shane C. Spain (03-14)
Dominic Brunori (92-15)
Richard P. Mueller (98-17)
Kevin Holland (96-24)

Reference: PGL Health-General, Section 8-1001

Appointed by: County Commissioners

Functions: Advisory
Develop and implement a plan for meeting the needs of the general public and the criminal justice system for alcohol and drug abuse evaluation, prevention and treatment services.

Number/Term: At least 18 - At least 7 At-Large, and 11 ex-officio (also several non-voting members)
At-Large members serve 4-year terms; Terms expire December 31

Compensation: None

Meetings: As Necessary

Special Provisions: Former Alcohol and Other Drugs Task Force was converted to Drug and Alcohol Abuse Council on October 5, 2004.

Staff Contact: Regina Mason, Council Secretary, Health Department (410-632-1100)
Doug Dods, Council Chair, Sheriff=s Office (410-632-1111)

Current Members:

<u>Name</u>	<u>Representing</u>	<u>Years of Term(s)</u>
	<u>At-Large Members</u>	
Kim Moses	Knowledgeable on Substance Abuse Issues	08-12-16-20, 20-24
Sue Abell-Rodden	Recipient of Addictions Treatment Services	10-14-18-22-26
Colonel Doug Dods	Knowledgeable on Substance Abuse Issues	04-10 (adv)-14-18-22-26
Jim Freeman, Jr.	Knowledgeable on Substance Abuse Issues	04-11-15, 15-19-23-27
Mimi Dean	Substance Abuse Prevention Provider	*18-19-23-27
Michael Trader	Knowledgeable on Substance Abuse Issues	23-27
Matthew Giardina	Knowledgeable on Substance Abuse Issues	24-28
Julie Rayne	Substance Abuse Treatment Provider	26-30
Rev. James Jones	Knowledge of Substance Abuse Issues	*21-25-29
Alyce Marzola	Knowledge of Substance Abuse Treatment	*24-25 Declined Reappt. Vacant

	<u>Ex-Officio Members</u>	
Rebecca Jones	Health Officer	Ex-Officio, Indefinite
Roberta Baldwin	Social Services Director	Ex-Officio, Indefinite
Crystal Duffy	Juvenile Services, Regional Director	Ex-Officio, Indefinite
Travis Knapp	Field Supervisor	Ex-Officio, Indefinite
Kris Heiser	State’s Attorney	Ex-Officio, Indefinite
Chasity Simpson	District Public Defender	Ex-Officio, Indefinite
Sheriff Matt Crisafulli	County Sheriff	Ex-Officio, Indefinite
Todd Ferrante	Board of Education President	Ex-Officio, Indefinite
Diana Purnell	County Commissioners	Ex-Officio, Indefinite
Judge Brian Shockley (Jen Bauman)	Circuit Court Administrative Judge	Ex-Officio, Indefinite
Hon. Melvin Jews	District Court Administrative Judge	Ex-Officio, Indefinite
Timothy Mulligan	Warden, Worcester County Jail	Ex-Officio, Indefinite

Advisory Members

ETHICS BOARD

Reference: Public Local Law, Section CG 5-103

Appointed by: County Commissioners

Function: Advisory
 Maintain all Ethics forms; develop procedures and policies for advisory opinions to persons subject to the Ethics Law and for processing complaints alleging violations of the Ethics Law; conduct a public information program regarding the purpose and application of the Ethics Law; annually certify compliance to the State; and recommend any changes to the Commissioners in order to comply with State Ethics Law.

Number/Term: 7/4 years
 Terms expire December 31st

Compensation: \$100 per meeting

Meetings: As Necessary

Special Provisions:

Staff Contact: Roscoe Leslie, County Attorney (410-632-1194)

Current Members:

<u>Member's Name</u>	<u>Nominated By</u>	<u>Resides</u>	<u>Years of Term(s)</u>
Bruce Spangler	D-3, Fiori	Berlin	*02-05-09-13-17-21-25
Iola Tariq	D-2, Purnell	Berlin	*22-26
Mickey Ashby	D-1, Abbott	Pocomoke	14-18-22-26
David Deutsch	D-6, Bunting	Ocean Pines	17-21-23-27
Frank Knight	D-7, Mitrecic	Ocean City	*14-19-23-27
Judy Giffin	D-5, Bertino	Ocean Pines	*21-24-28
Joseph Stigler	D-4, Elder	Berlin	16-20-24-28

Prior Members: (Since 1972)

- | | |
|-----------------------------|-------------------------------|
| J.D. Quillin, III | Walter Kissel (05-09) |
| Charles Nelson | Marion Chambers (07-11) |
| Garbriel Purnell | Jay Knerr (11-14) |
| Barbara Derrickson | Robert I. Givens, Jr. (98-14) |
| Henry P. Walters | Diana Purnell (09-14) |
| William Long | Kevin Douglas (08-16) |
| L. Richard Phillips (93-98) | Lee W. Baker (08-16) |
| Marigold Henry (94-98) | Richard Passwater (09-17) |
| Louis Granados (94-99) | Jeff Knepper (16-21) |
| Kathy Philips (90-00) | Faith Mumford (14-22) |
| Mary Yenney (98-05) | |
| Bill Ochse (99-07) | |
| Randall Mariner (00-08) | |
| Wallace D. Stein (02-08) | |
| William Kuhn (90-09) | |

HOUSING REVIEW BOARD

Reference: Public Local Law 'BR 3-104

Appointed by: County Commissioners

Function: Regulatory/Advisory
To decide on appeals of code official=s actions regarding the Rental Housing Code. Decide on variances to the Rental Housing Code. Review Housing Assistance Programs.

Number/Term 7/3-year terms
Terms expire December 31st

Compensation: \$100 per meeting (policy)

Meetings: As Needed

Special Provisions: Immediate removal by Commissioners for failure to attend meetings.

Staff Support: Development Review & Permitting Department
Davida Washington, Housing Program Administrator - 410-632-1200

Ext: 1171

Current Members:

<u>Member=s Name</u>	<u>Nominated By</u>	<u>Resides</u>	<u>Years of Terms(s)</u>
Don Furbay	D-3, Fiori	W. Ocean City	23-26
Charlie Murphy	D-7, Mitrecic	Ocean City	*23-26
Carl Smith	D-4, Elder	Snow Hill	24-27
Felicia Green	D-2, Purnell	Ocean Pines	*21-24-27
Debbie Hileman	D-6, Bunting	Ocean Pines	10-13-16-19-22-25-28
Dr. Lynn Duffy	D-1, Abbott	Pocomoke	26-29 Resigned
Maria Campione-Lawrence	D-5, Bertino	Ocean Pines	*22-23-26

Prior Members:

Phyllis Mitchell	Albert Bogdon (02-06)	Scot Tingle 14-24
William Lynch	Jamie Rice (03-07)	Keri Byrd 22-25
Art Rutter	Howard Martin (08)	
William Buchanan	Marlene Ott (02-08)	
Christina Alphonssi	Mark Frostrom, Jr. (01-10)	
Elsie Purnell	Joseph McDonald (08-10)	
William Freeman	Sherwood Brooks (03-12)	
Jack Dill	Otho Mariner (95-13)	
Elbert Davis	Becky Flater (13-14)	
J. D. Quillin, III (90-96)	Ruth Waters (12-15)	
Ted Ward (94-00)	John Glorioso (*06-19)	
Larry Duffy (90-00)	Sharon Teagle (00- 20)	
Patricia McMullen (00-02)	Davida Washington (*21-21)	
William Merrill (90-01)	Donna Dillion (08-22)	
Debbie Rogers (92-02)	C.D. Hall 10-22	
Wardie Jarvis, Jr. (96-03)	Chase Church (*19-22)	
	Jake Mitrecic (15-21)	

**LOCAL DEVELOPMENT COUNCIL
FOR THE OCEAN DOWNS CASINO**

ITEM 21

Reference: Subsection 9-1A-31(c) - State Government Article, Annotated Code of Maryland

Appointed by: County Commissioners

Function: Advisory
Review and comment on the multi-year plan for the expenditure of the local impact grant funds from video lottery facility proceeds for specified public services and improvements; Advise the County on the impact of the video lottery facility on the communities and the needs and priorities of the communities in the immediate proximity to the facility.

Number/Term: 15/4-year terms; Terms Expire December 31

Compensation: None

Meetings: At least semi-annually

Special Provisions: Membership to include State Delegation (or their designee); one representative of the Ocean Downs Video Lottery Facility, seven residents of communities in immediate proximity to Ocean Downs, and four business or institution representatives located in immediate proximity to Ocean Downs.

Staff Contacts: Kim Moses, Public Information Officer, 410-632-1194
Roscoe Leslie, County Attorney, 410-632-1194

Current Members:

<u>Member=s Name</u>	<u>Nominated By</u>	<u>Represents/Resides</u>	<u>Years of Term(s)</u>
Mark Wittmyer	At-Large	Business - Ocean Pines	15-19
David Massey ^c	At-Large	Business - Ocean Pines	09-13-17, 17-21
Bobbi Jones	Ocean Downs Casino	Ocean Downs Casino	23-indefinite
Mary Beth Carozza	Indefinite	Maryland Senator	14-indefinite
Wayne A. Hartman	Indefinite	Maryland Delegate	18-indefinite
Charles Otto	Indefinite	Maryland Delegate	14-indefinite
Matt Gordon	Dist. 1 – Abbott	Resident - Pocomoke	19-22, 22-26
Ivy Wells	Dist. 3 - Church	Resident - Berlin	22-26
Cam Bunting ^c	At-Large	Business - Berlin	*09-10-14-18-22-26
Roxane Rounds	Dist. 2 - Purnell	Resident - Berlin	*14-15-19-23-27
Michael Donnelly	Dist. 7 - Mitrecic	Resident - Ocean City	*16-19-23-27
Kerrie Bunting	Dist. 4 - Elder	Resident - Snow Hill	*22-24-28
Mayor Rick Meehan ^c	At-Large	Business - Ocean City	*09-12-16-20-24-28
Tina Kolarik	Dist. 6 - Bunting	Resident -Bishopville	24-28
Bob Gilmore	Dist. 5 - Bertino	Resident - Ocean Pines	*19-21, 21-25-29

Prior Members:

J. Lowell Stoltzfus ^c (09-10)
 Mark Wittmyer ^c (09-11)
 John Salm ^c (09-12)
 Mike Pruitt ^c (09-12)
 Norman H. Conway ^c (09-14)
 Michael McDermott (10-14)
 Diana Purnell ^c (09-14)
 Linda Dearing (11-15)
 Todd Ferrante ^c (09-16)

Since 2009

Joe Cavilla (12-17)
 James N. Mathias, Jr. ^c (09-18)
 Ron Taylor ^c (09-14)
 James Rosenberg (09-19)
 Rod Murray ^c (*09-19)
 Gary Weber (*19-21)

Charlie Dorman (12-19)
 Gee Williams (09-21)
 Bobbi Sample (17-23)
 Steve Ashcraft (19-24)

SOCIAL SERVICES ADVISORY BOARD

Reference: Human Services Article - Annotated Code of Maryland - Section 3-501

Appointed by: County Commissioners

Functions: Advisory
 Review activities of the local Social Services Department and make recommendations to the State Department of Human Resources.
 Act as liaison between Social Services Dept. and County Commissioners.
 Advocate social services programs on local, state and federal level.

Number/Term: 9 to 13 members/3 years
 Terms expire June 30th

Compensation: None - (Reasonable Expenses for attending meetings/official duties)

Meetings: 1 per month (Except June, July, August)

Special Provisions: Members to be persons with high degree of interest, capacity & objectivity, who in aggregate give a countywide representative character.
 Maximum 2 consecutive terms, minimum 1-year between reappointment
 Members must attend at least 50% of meetings
 One member (ex officio) must be a County Commissioner
 Except County Commissioner, members may not hold public office.

Staff Contact: Roberta Baldwin, Director of Social Services - (410-677-6806)

Current Members:

<u>Member=s Name</u>	<u>Nominated By</u>	<u>Resides</u>	<u>Years of Term(s)</u>
Harry Hammond	D-6, Bunting	Bishopville	15-21, 21- 24 Term Expired
Shelly Daniels	D-1, Abbott	Pocomoke City	22-25
Rebecca Colt-Ferguson	D-7, Mitrecic	Ocean City	22-25 Resigned
Janice Chiampa	D-5, Bertino	Ocean Pines	22-25
Diana Purnell	ex officio - Commissioner		14-18-22-25 Term Expired
Margaret Labesky	D-4, Elder	Snow Hill	23-26
Nancy Howard	D-2, Purnell	Ocean City	09-16-17-20-23-26 Term Expired
Mary Beth Quillen	At-Large	Snow Hill	25-28
Aves Ruffin-Jutis	D-3, Fiori	Pocomoke	25-28

Reference: County Commissioners= Resolution 5/17/94 and 03-6 on 2/18/03

Appointed by: County Commissioners

Function: Advisory
Review and comment on Solid Waste Management Plan, Recycling Plan, plans for solid waste disposal sites/facilities, plans for closeout of landfills, and to make recommendations on tipping fees.

Number/Term: 11/4-year terms; Terms expire December 31st.

Compensation: \$100 per meeting expense allowance, subject to annual appropriation

Meetings: At least quarterly

Special Provisions: One member nominated by each County Commissioner; and one member appointed by County Commissioners upon nomination from each of the four incorporated towns.

Staff Support: Solid Waste - Solid Waste Superintendent – David Candy - (410-632-3177)
Solid Waste - Recycling Coordinator – Bob Keenan - (410-632-3177)
Department of Public Works - Dallas Baker- (410-632-5623)

Current Members:

<u>Member=s Name</u>	<u>Nominated By</u>	<u>Resides</u>	<u>Years of Term(s)</u>
James Charles	Town of Berlin		21-25
Bob Gilmore	D-5, Bertino	Ocean Pines	*21-22, 22-26
George Linvill	D-1, Abbott	Pocomoke	14-18-22-26
George Dix	D-4, Elder	Snow Hill	*10-18-22-26
John O’Brien	D-6, Bunting	Bishopville	*22-23-27
Don Furbay	D-3, Fiori	Berlin	20-24-28
Granville Jones	D-7, Mitrecic	Berlin	*15-16-20-24-28
Mike Wyatt	Town of Pocomoke City		24-28
Aaron Lumpkins	Town of Snow Hill		25-29
Vaughn White	D-2, Purnell	Berlin	*19-21, 21-25-29
Brain Scarborough	Town of Ocean City		21-25-29

Prior Members: (Since 1994)

Ron Cascio (94-96)
 Roger Vacovsky, Jr. (94-96)
 Lila Hackim (95-97)
 Raymond Jackson (94-97)
 William Turner (94-97)
 Vernon ACorey@ Davis, Jr. (96-98)
 Robert Mangum (94-98)
 Richard Rau (94-96)
 Jim Doughty (96-99)
 Jack Peacock (94-00)
 Hale Harrison (94-00)
 Richard Malone (94-01)
 William McDermott (98-03)
 Fred Joyner (99-03)
 Hugh McFadden (98-05)
 Dale Pruitt (97-05)

Frederick Stiehl (05-06)
 Eric Mullins (03-07)
 Mayor Tom Cardinale (05-08)
 William Breedlove (02-09)
 Lester D. Shockley (03-10)
 Woody Shockley (01-10)
 John C. Dorman (07-10)
 Robert Hawkins (94-11)
 Victor Beard (97-11)
 Mike Gibbons (09-14)
 Hank Westfall (00-14)
 Marion Butler, Sr. (00-14)
 Robert Clarke (11-15)
 Bob Donnelly (11-15)
 Howard Sribnick (10-16)
 Dave Wheaton (14-16)
 Wendell Purnell (97-18)
 George Tasker (*15-20)

Rodney Bailey *19
 Steve Brown *10-19
 Bob Augustine 16-19
 Michael Pruitt *15-19
 James Rosenburg (*06-19)
 Jamey Latchum *17-19
 Hal Adkins (*20-21)
 Mike Poole (11-22)
 Michelle B-El Soloh (*19-24)
 Michael Pruitt (*22-24)

**WATER AND SEWER ADVISORY COUNCIL
OCEAN PINES SERVICE AREA**

Reference: County Commissioners' Resolution of November 19, 1993

Appointed by: County Commissioners

Function: Advisory
Advise Commissioners on water and sewer needs of the Service Area; review amendments to Water and Sewer Plan; make recommendations on policies and procedures; review and recommend charges and fees; review annual budget for the service area.

Number/Term: 5/4-year terms
Terms Expire December 31

Compensation: \$100.00/ Meeting

Meetings: Monthly

Special Provisions: Must be residents of Ocean Pines Service Area

Staff Support: Department of Public Works - Water and Wastewater Division
Chris Clasing- (410-641-5251)

Current Members:

<u>Name</u>	<u>Resides</u>	<u>Years of Term(s)</u>
John F. (Jack) Collins, Jr.	Ocean Pines	*18-21, 21-25
William Gabeler	Ocean Pines	22 - 26
Robert Kane	Ocean Pines	22-26
James Spicknall	Ocean Pines	07-10-14-18-22-26
Frederick Stiehl	Ocean Pines	*06-24, 24-28

Prior Members: (Since 1993)

- Andrew Bosco (93-95)
- Richard Brady (96-96, 03-04)
- Michael Robbins (93-99)
- Alfred Lotz (93-03)
- Ernest Armstrong (93-04)
- Jack Reed (93-06)
- Fred Henderson (04-06)
- E. A. "Bud" Rogner (96-07)
- David Walter (06-07)
- Darwin "Dart" Way, Jr. (99-08)
- Aris Spengos (04-14)
- Gail Blazer (07-17)
- Mike Hegarty (08-17)
- Michael Reilly (14-18)
- Bob Poremski (17-20)
- Gregory Sauter (17-21)

**WATER AND SEWER ADVISORY COUNCIL
WEST OCEAN CITY SERVICE AREA**

Reference: County Commissioners= Resolution of November 19, 1993

Appointed by: County Commissioners

Function: Advisory
Advise Commissioners on water and sewer needs of the Service Area; review amendments to Water and Sewer Plan; make recommendations on policies and procedures; review and recommend charges and fees; review annual budget for the service area.

Number/Term: 5/4-year terms
Terms Expire December 31

Compensation: \$100.00/Meeting

Meetings: Monthly

Special Provisions: Must be residents/ratepayers of West Ocean City Service Area

Staff Support: Department of Public Works - Water and Wastewater Division
Chris Clasing - (410-641-5251)

Current Members:

<u>Member's Name</u>	<u>Resides/Ratepayer of</u>	<u>Terms (Years)</u>
Keith Swanton	West Ocean City	13-17, 17-21
Blake Haley	West Ocean City	*19-20, 20-24
Gail Fowler	West Ocean City	99-23-27
Deborah Stanley	West Ocean City	95-23-27
Todd Ferrante	West Ocean City	13-17-21-25-29

Prior Members: (Since 1993)

Eleanor Kelly^c (93-96) Andrew Delcorro (*14-19)

John Mick^c (93-95)

Frank Gunion^c (93-96)

Carolyn Cummins (95-99)

Roger Horth (96-04)

Whaley Brittingham^c (93-13)

Ralph Giove^c (93-14)

Chris Smack (04-14)

COMMISSION FOR WOMEN

Reference: Public Local Law CG 6-101

Appointed by: County Commissioners

Function: Advisory

Number/Term: 11/3-year terms; Terms Expire December 31

Compensation: None

Meetings: At least monthly (3rd Tuesday at 5:30 PM - alternating between Berlin and Snow Hill)

Special Provisions: **7 district members**, one from each Commissioner District
 4 At-large members, nominations from women=s organizations & citizens
 4 Ex-Officio members, one each from the following departments: Social Services, Health & Mental Hygiene, Board of Education, Public Safety
 No member shall serve more than six consecutive years

Contact: Susan Ostrowski, Chair, and Jocelyn Briddell, Secretary
 Worcester County Commission for Women - P.O. Box 211, Snow Hill, MD 21863

Current Members:

<u>Member=s Name</u>	<u>Nominated By</u>	<u>Resides</u>	<u>Years of Term(s)</u>
Kimberly List	D-7, Mitrecic	Ocean City	18- 21-24 Termed Out
Jocelyn Briddell	At-Large	Berlin	23-26
Laura Morrison	At-Large	Pocomoke	*19-20-23-26 Resigned
Crystal Bell, MPA	Health Department		*22-23-26
Jeannine Jerscheid	Public Safety – Sheriff’s Office		23-26
Sharnell Tull	At-Large	Pocomoke	23 -26
Susan Ostrowski	D-6, Bunting	Berlin	24-27
Dorothy Shelton-Leslie	D-5, Bertino	Ocean Pines	24-27
Dr. Darlene Jackson- Bowen	D-2, Purnell	Pocomoke	*19-21-24-27 Resigned
Michelle Goad	D-1, Abbott	Pocomoke City	25-28 - Dismissal
Cheryl Middleton	At-Large	West O. City	25-28 - Resigned
Kelsey Moran	Dept of Social Services		25-28
Ann Fletcher	D-3, Fiori	Berlin	25-28
Dawn Gears	D-4, Elder	Berlin	25-28
Sarah Blackburn	Board of Education		26-29

Prior Members: Since 1995

- | | | |
|---|-------------------------------------|------------------------------|
| Ellen Pilchard ^c (95-97) | Marie Velong ^c (95-99) | Christine Selzer (03) |
| Helen Henson ^c (95-97) | Carole P. Voss (98-00) | Linda C. Busick (00-03) |
| Barbara Beaubien ^c (95-97) | Martha Bennett (97-00) | Gloria Bassich (98-03) |
| Sandy Wilkinson ^c (95-97) | Patricia Ilczuk-Lavanceau (98-99) | Carolyn Porter (01-04) |
| Helen Fisher ^c (95-98) | Lil Wilkinson (00-01) | Martha Pusey (97-03) |
| Bernard Bond ^c (95-98) | Diana Purnell ^c (95-01) | Teole Brittingham (97-04) |
| Jo Campbell ^c (95-98) | Colleen McGuire (99-01) | Catherine W. Stevens (02-04) |
| Karen Holck ^c (95-98) | Wendy Boggs McGill (00-02) | Hattie Beckwith (00-04) |
| Judy Boggs ^c (95-98) | Lynne Boyd (98-01) | Mary Ann Bennett (98-04) |
| Mary Elizabeth Fears ^c (95-98) | Barbara Trader ^c (95-02) | Rita Vaeth (03-04) |
| Pamela McCabe ^c (95-98) | Heather Cook (01-02) | |
| Teresa Hammerbacher ^c (95-98) | Vyoletus Ayres (98-03) | |
| Bonnie Platter (98-00) | Terri Taylor (01-03) | |

TEL: 410-632-5623
 FAX: 410-632-1753
 WEB: co.worcester.md.us



Worcester County
 DEPARTMENT OF PUBLIC WORKS
 6113 TIMMONS ROAD
 SNOW HILL, MD 21863

DALLAS BAKER JR., P.E.
 DIRECTOR

JANA POTVIN
 DEPUTY DIRECTOR

TO: Weston S. Young, Chief Administrative Officer
Candace Savage, CGFM, Deputy Chief Administrative Officer
FROM: Dallas Baker, Jr., P.E., Director *Dallas Baker Jr*
DATE: May 29, 2026
SUBJECT: FY26 Vehicle Purchase

.....

Public Works is requesting Commissioner approval via email to purchase a vehicle off a dealership lot for Animal Control. This vehicle was approved in the FY26 capital equipment account listed below. This vehicle is not on the state/municipality contract. The vehicle below is unique because it is a work cargo van with rear HVAC package. Currently, there are roughly 12 in the country for sale. We have reached out to all local dealerships with none in stock and a delivery time of nine months if ordered. Below is a summary of the quote received. The vehicle quoted below is currently available but could be sold at any time.

2026 Ford Transit Cargo Van (Animal Control)

<i>Preston Auto Group Hurlock, MD</i>	2026 Ford Transit 250 Cargo	\$52,053.00
<i>Account #1101.030.9010.010</i>	Approved Budget Amount	\$55,000.00
	Total Savings	\$2,947.00

Please let me know if there are any questions.

Attachments

Cc: Derrick Babcock

Cash Agreement



Steven Sensibaugh
 Preston AutoPlex
 4313 Preston Rd
 Hurlock, MD 21643

Buyer	Co-buyer	Vehicle
Derrick Babcock 6113 Timmons Rd Snow Hill, MD 21863 C: (443) 783-5639 H: (410) 632-5675 dbabcock@co.worcester.md.us		2026 Ford Transit-250 Cargo, Body Type: Truck VIN: 1FTBR1C89TKA72233 Mileage: 0 Color: White

Cash Details	
Retail Price:	\$56,935
Sales Price:	\$52,199
Savings:	\$4,736
Accessories:	\$0
Service Contract:	\$0
GAP:	\$0
Government Fees:	\$55
Proc/Doc Fees:	\$799
Total Taxes:	\$0
Total Sales Price:	\$53,053
Trade Allowance:	\$0
Trade Payoff:	\$0
Trade Equity:	\$0
Rebate:	\$1,000
Cash Down:	\$0
Cash Price:	\$52,053

X

 Customer Signature

X

 Manager Signature

 Date
 May 22, 2026 05:52 PM

 Date

With Approved Credit

IFD

KAN-007421

NC

9-NORMAL, NB, 107421, TB161

5153

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034128

970/1049

1FTBR1C89

TKA72233

NB

9EPL



ford.com

VEHICLE DESCRIPTION

TRANSIT

TK A72233

2026 T-250 MR CARGO RWD
2 PASSENGER 148" WB
3.5L PFD V6 (GAS)
10-SPEED TRANSMISSION

EXTERIOR
OXFORD WHITE
INTERIOR
DARK PALAZZO GRAY CLOTH

STANDARD EQUIPMENT INCLUDED AT NO EXTRA CHARGE

EXTERIOR

- AUXILIARY FUEL PORT
- BODY SIDE MOLDINGS - BLACK
- BUMPERS - CARBON BLACK
- DOOR HANDLES - BLACK
- DUAL POWER MIRRORS
- EASY FUEL® CAPLESS FILLER
- GLASS - SOLAR-TINTED
- HEADLAMP COURTESY DELAY
- HEADLAMPS - AUTOLAMP (ON/OFF)
- SINGLE SLIDING SIDE DOOR
- TIRE INFLAT/SEALANT KIT
- WIPERS - RAIN-SENSING

INTERIOR

- A/C CLIMATE CONTROL
- ACCESSORY TURN-OFF DELAY
- ASSIST HANDLES - A-PILLAR
- CENTER CONSOLE
- DUAL SUNVISORS
- ELECTRONIC AUTO TEMP CTRL
- INTERIOR LIGHTING - LED
- IP CLUSTER w/ DIGITAL SCRN
- LOCKING GLOVE BOX
- POWERPOINT - 12V (FRONT)
- STEERING:TILT/TELESCOPE, CRUISE & AUDIO CONTROLS
- TACHOMETER
- USB A(1) AND C(1)-15T ROW

FUNCTIONAL

- 5G MODEM
- AM/FM/MP3/BLUETOOTH & USB
- FORD CO-PILOT360®
- FORWARD COLLISION WARNING
- FRONT PARKING SENSORS
- KEYLESS ENTRY W/PUSH START
- LANE-KEEPING SYSTEM/ALERT
- POST-COLLISION BRAKING
- POWER LOCKS AND WINDOWS
- PRE-COLLISION ASSIST W/AEB
- REAR PARKING SENSORS
- REAR VIEW CAMERA
- SYNC®4 & 12" TOUCHSCREEN
- WIRELESS APPLE CARPLAY® AND ANDROID AUTO™

SAFETY/SECURITY

- ADVANCETRAC™ WITH RSC®
- AIRBAGS ■ FRONT, SIDE AND SAFETY CANOPY® SYSTEM
- BRAKES - 4WHEEL DISC W/ABS
- ELECTR STABILITY/TRACTN CTL
- PASSIVE ANTI-THEFT SYSTEM
- PRE-COLLISION ASSIST W/AEB
- REAR HIGH MOUNT STOP LAMP
- SECURILOCK® ANTI-THEFT SYS
- SOS POST-CRASH ALERT SYS™
- TIRE PRESSURE MONIT SYS

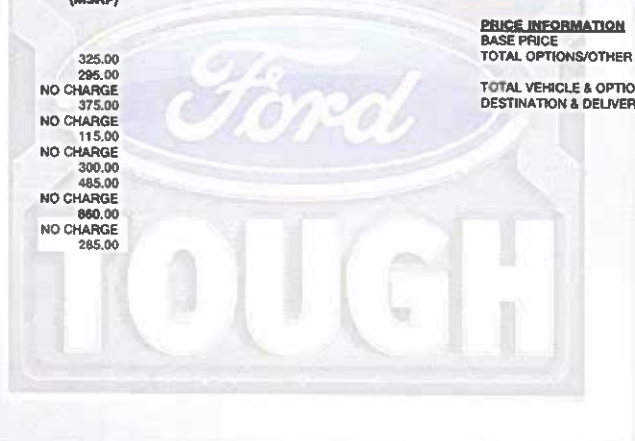
WARRANTY

- 3YR/36,000 BUMPER / BUMPER
- 5YR/60,000 POWERTRAIN
- 5YR/60,000 ROADSIDE ASSIST

INCLUDED ON THIS VEHICLE

- OPTIONAL EQUIPMENT/OTHER
- PREFERRED EQUIPMENT PKG.101A 3.73 LIMITED SLIP AXLE 325.00
 - WHEEL WELL LINERS 296.00
 - FRONT LICENSE PLATE BRACKET NO CHARGE
 - FIXED REAR CARGO DOOR GLASS 375.00
 - 9150# GVWR PACKAGE NO CHARGE
 - 2WAY DRV/PASS PALAZZO CLOTH 115.00
 - 50 STATE EMISSIONS NO CHARGE
 - SPARE TIRE AND WHEEL 300.00
 - HD TRAILER TOW PACKAGE 485.00
 - TIRE MOBILITY KIT DELETE NO CHARGE
 - FRONT/REAR AIR CONDITIONING 860.00
 - CONN PKG: 1 YR INCL W/FORD APP NO CHARGE
 - EXTENDED FUEL TANK (31 GAL) 285.00

(MSRP)



PRICE INFORMATION

BASE PRICE	\$51,800.00
TOTAL OPTIONS/OTHER	3,040.00
TOTAL VEHICLE & OPTIONS/OTHER	54,840.00
DESTINATION & DELIVERY	2,095.00

(MSRP)

California Air Resources Board

Environmental Performance

These ratings are not directly comparable to the U.S. EPA/DOT light-duty vehicle label ratings. For information on how to compare, please see www.arb.ca.gov/ep_label.

Protect the environment. Choose vehicles with higher ratings:

Greenhouse Gas Rating (tailpipe only)



Smog Rating (tailpipe only)



Vehicle emissions are a primary contributor to climate change and smog. Ratings are determined by the California Air Resources Board based on this vehicle's measured emissions.



GOVERNMENT 5-STAR SAFETY RATINGS

Overall Vehicle Score

Not Rated

Based on the combined ratings of frontal, side and rollover. Should ONLY be compared to other vehicles of similar size and weight.

Frontal Crash

Driver Passenger

Not Rated
Not Rated

Based on the risk of injury in a frontal impact. Should ONLY be compared to other vehicles of similar size and weight.

Side Crash

Front seat
Rear seat

Not Rated
Not Rated

Based on the risk of injury in a side impact.

Rollover

Not Rated

Based on the risk of rollover in a single-vehicle crash.

Star ratings range from 1 to 5 stars (★ ★ ★ ★ ★), with 5 being the highest.

Source: National Highway Traffic Safety Administration (NHTSA)

www.safercar.gov or 1-888-327-4236

FordPass Connect™

Download the FordPass™ app* and you can:

- Access Vehicle Control Features
- Remotely start, lock and unlock your vehicle.
 - Locate your vehicle and check approximate fuel range.
 - Receive vehicle health alerts.

- Activate 4G LTE Wi-Fi Hotspot
- New vehicles include a 3-month or 3GB data (whichever comes first) Wi-Fi trial.
 - Connect up to ten Wi-Fi-equipped devices.

*Available with select equipment. FordPass Connect™ app is available on the App Store for iPhone and Google Play for Android. Connected services require Internet connectivity. A valid Internet connection is required for all services. Features and availability may vary by region and vehicle. See your Ford dealer for details.

The FordPass Connect™ system is active and sending vehicle data (e.g., diagnostics) to Ford. See in-vehicle Settings for connectivity options.



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This label is affixed pursuant to the Federal Automobile Information Disclosure Act. Gasoline, License, and Title Fees, State and Local taxes are not included. Dealer installed options or accessories are not included unless listed above.

TOTAL MSRP \$56,935.00

Scan The QR Code to get more details about this vehicle



TB161 N RB 2X 635 007421 02 16 26

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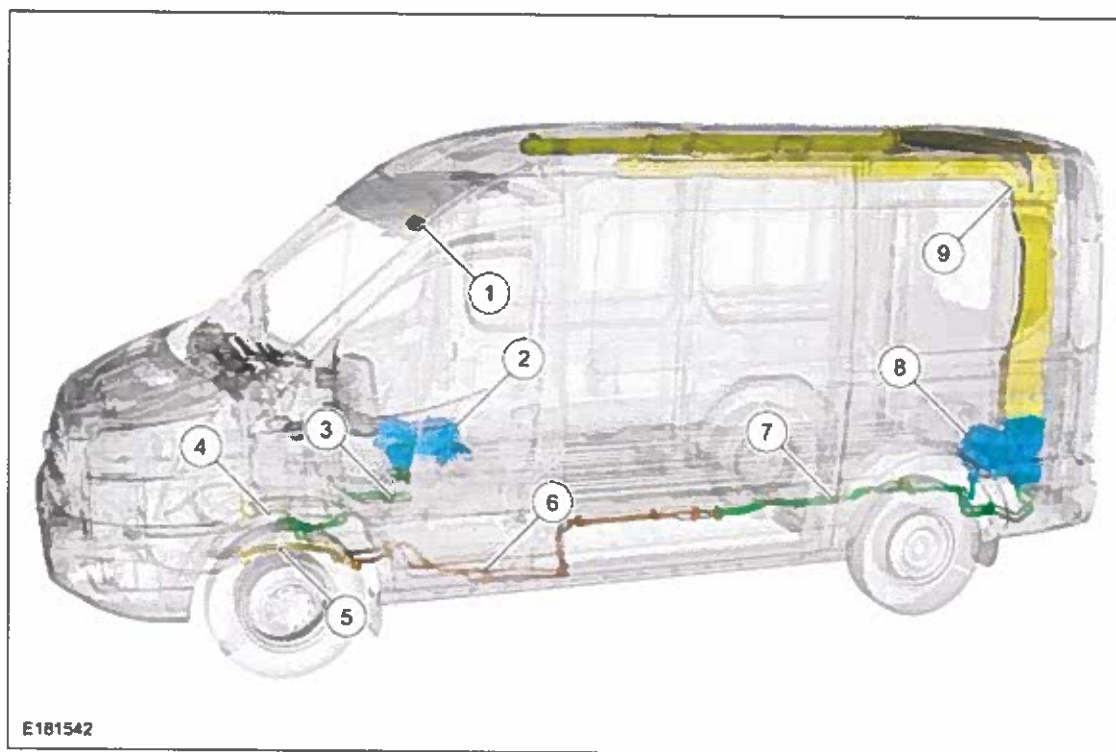
WARNING: Operating, servicing and maintaining a passenger vehicle, pickup truck, van, or off-road vehicle can expose you to chemicals including engine exhaust, carbon monoxide, phthalates, and lead, which are known to the State of California to cause cancer and birth defects or other reproductive harm. To minimize exposure, avoid breathing exhaust, do not idle the engine except as necessary, service your vehicle in a well-ventilated area and wear gloves or wash your hands frequently when servicing your vehicle. For more information go to www.P65Warnings.ca.gov/passenger-vehicle.

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Rear Climate Control - Component Location



Rear Climate Control System

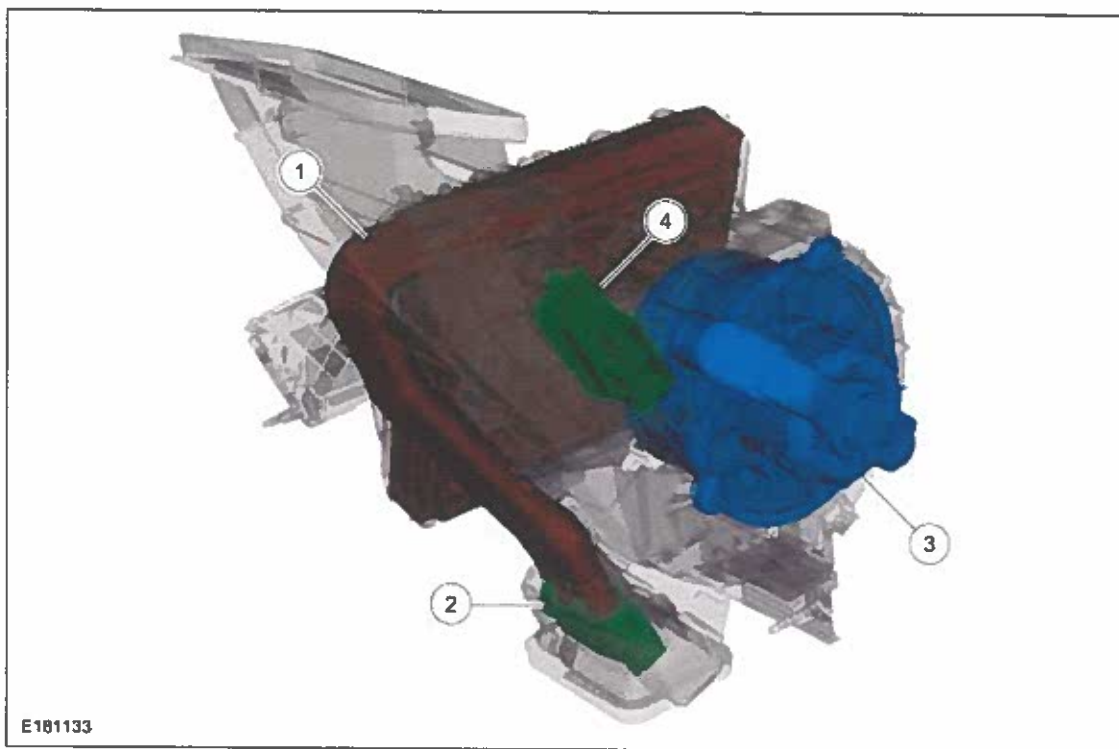


E181542

Item	Description
1	Rear HVAC control module
2	Rear heater core housing
3	Rear heater outlet and inlet line

4	Rear evaporator inlet line
5	Rear evaporator outlet line
6	Rear evaporator front outlet and inlet line
7	Rear evaporator rear outlet and inlet line
8	Rear evaporator housing
9	Rear evaporator housing vent duct

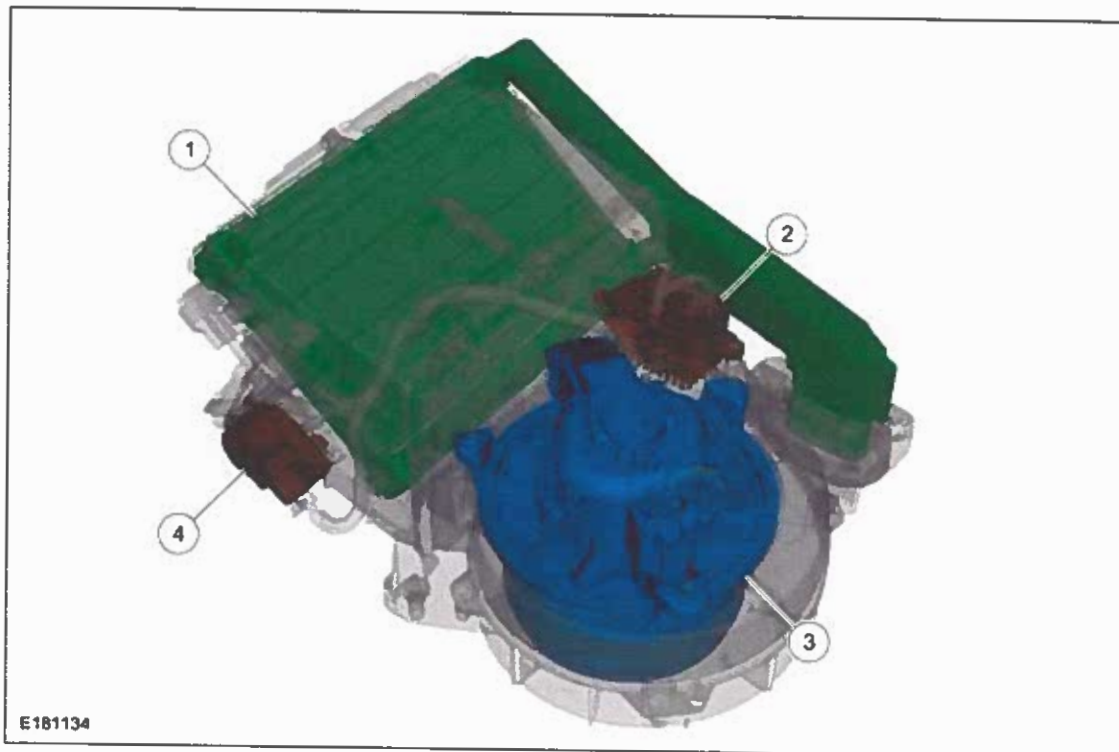
Rear Evaporator Housing



Item	Description
1	Rear evaporator
2	Rear thermostatic expansion valve
3	Rear blower motor - Vehicles With: Air Conditioning

4	Rear blower motor speed control - Vehicles With: Air Conditioning
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Rear Heater Core Housing



E181134

Item	Description
1	Rear heater core
2	Blower motor speed control - Vehicles With: Auxiliary Heater
3	Blower motor - Vehicles With: Auxiliary Heater
4	Rear temperature door actuator

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