AGENDA

WORCESTER COUNTY COMMISSIONERS

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

Budget Work Session

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

May 12, 2026

9:00 AM -Budget Work Session

- Enterprise Funds FY27 Budget
    1. Budget Summary – Solid Waste
    2. Capital Requests – Solid Waste
    3. Additional Requests & Information – Water Wastewater
    4. Budget Summary - Water Wastewater
    5. Budgets by Service Areas
    6. Capital Requests - Water Wastewater

- General Fund FY27 Budget
    1. Budget Summary
    2. Additional Requests and Information
    3. Revenue
    4. Expenditures by Department
    5. Capital Request
    6. Personnel Request

11:00 AM- Vote to Meet in Closed Session
- Closed Session: Discussion regarding individual personnel matters for FY27 Budget

12:00 PM - Recess Budget Work Session for Lunch

1:00 - Reconvene in Budget Work Session - General Discussion on FY27 Requested Budget

Questions from the Press; County Commissioner's remarks

4:00 PM -Adjourn

Reconvene in Budget Work Session on Tuesday, May 19, 2026 at 1:00 pm

AGENDAS ARE SUBJECT TO CHANGE UNTIL THE TIME OF CONVENING

Hearing Assistance Units Available – see County Administration
Please be thoughtful and considerate of others.
Turn off your cell phones & pagers during the meeting!

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

OFFICE OF THE TREASURER
Worcester County
GOVERNMENT CENTER
ONE WEST MARKET STREET, ROOM 1105
P.O. Box 248
SNOW HILL, MARYLAND
21863

Ondrea Starzhevskiy
Finance Officer

Vacant
Deputy Finance Officer

MEMORANDUM

TO: Worcester County Commissioners
FROM: Quinn M. Dittrich, CPA, Enterprise Fund Controller
DATE: May 5, 2026
SUBJECT: Budget Work Session May 12, 2026

Committee Reviewed and recommended budget worksheets for revenues and expenditures are designed to assist you in making decisions on the FY 2027 Requested Budget. Committee Reviewed revenues and expenditures are a decrease of $33,393 and total $5,461,554. The Committee Reviewed budget is balanced. A summary of the Committee Review recommendations for Solid Waste revenue and expenditures are attached.

	2027 Committee Review	Committee Adjustment	2027 Department Final
Revenues	5,461,554	(33,393)	5,494,947
Expenditures	5,308,554	(33,393)	5,341,947
Expenditures - Capital	153,000		153,000
Surplus/Deficit	-	-	-

Worcester County
Solid Waste

	2027 Committee Review	Committee Adjustment	Overall FY27 Committee Variance $ FY26 Adopted	Overall FY27 Committee Variance % FY26 Adopted	2027 Department Final	2026 Adopted Budget	2025 Actual Amount
SOLID WASTE - Solid Waste							
Revenue							
LOSS DSP ASTS - Gain/Loss on Disposal of Assets	$ -	$ -	$ -		$ -	$ -	$ 72,400.00
LIC/PRMT - Licenses and Permits	$ 4,500.00	$ -	$ -	0%	$ 4,500.00	$ 4,500.00	$ 5,080.00
CHG SVC - Charges for Services	$ 5,019,600.00	$ -	$ 199,600.00	4%	$ 5,019,600.00	$ 4,820,000.00	$ 4,944,451.95
INT/PEN - Interest & Penalties	$ 477,000.00	$ -	$ (174,500.00)	-27%	$ 477,000.00	$ 651,500.00	$ 636,352.66
INTGOV ST - Intergovernmental - State Revenues	$ -	$ -	$ -		$ -	$ -	$ -
OTH REV - Other Revenue	$ -	$ -	$ -		$ -	$ -	$ 43,791.47
TRNS IN - Transfers In	$ (39,546.00)	$ (33,393.00)	$ 48,854.00	-55%	$ (6,153.00)	$ (88,400.00)	$ -
Revenue Totals	$ 5,461,554.00	$ (33,393.00)	$ 73,954.00	1%	$ 5,494,947.00	$ 5,387,600.00	$ 5,702,076.08
Expenditures							
PERS SVCS - Personnel Services	$ 1,858,232.00	$ (33,493.00)	$ 67,282.00	4%	$ 1,891,725.00	$ 1,790,950.00	$ 1,434,226.12
SUPP & MAT - Supplies & Materials	$ 499,984.00	$ 100.00	$ (1,790.00)	0%	$ 499,884.00	$ 501,774.00	$ 149,805.15
MAINT & SVCS - Maintenance & Services	$ 1,288,402.00	$ -	$ 24,902.00	2%	$ 1,288,402.00	$ 1,263,500.00	$ 1,339,087.47
OTHR CHGS - Other Charges	$ 511,200.00	$ -	$ 21,030.00	4%	$ 511,200.00	$ 490,170.00	$ 395,522.91
INTFND CHGS - Interfund Charges	$ -	$ -	$ -		$ -	$ -	$ -
CAP EQ - Capital Equipment	$ 1,303,736.00	$ -	$ (37,470.00)	-3%	$ 1,303,736.00	$ 1,341,206.00	$ 3,137,862.84
Expenditure Totals	$ 5,461,554.00	$ (33,393.00)	$ 73,954.00	1%	$ 5,494,947.00	$ 5,387,600.00	$ 6,456,504.49
Solid Waste Totals	$ -	$ -	$ -	0%	$ -	$ -	$ (754,428.41)

Solid Waste — Budget Worksheet Report

Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance %	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	FY2024 Actual Amount
Fund: 680 - Landfill									
REVENUES									
	LOSS DSP ASTS - Gain/Loss on Disposal of Assets	$0.00	$0.00	$0.00	0%	$0.00	$0.00	$72,400.00	$58,954.00
	LIC/PRMT - Licenses and Permits	$4,500.00	$0.00	$0.00	0%	$4,500.00	$4,500.00	$5,080.00	$4,705.00
	CHG SVC - Charges for Services	$5,019,600.00	$0.00	$199,600.00	4%	$5,019,600.00	$4,820,000.00	$4,944,451.95	$4,905,319.61
	INT/PEN - Interest & Penalties	$477,000.00	$0.00	($174,500.00)	-27%	$477,000.00	$651,500.00	$636,352.66	$601,906.39
	OTH REV - Other Revenue	$0.00	$0.00	$0.00	0%	$0.00	$0.00	$43,791.47	$43,791.47
	TRNS IN - Transfers In	($39,546.00)	($33,393.00)	$48,854.00	-56%	($6,153.00)	($88,400.00)	$0.00	$0.00
	REVENUES Total	$5,461,554.00	($33,393.00)	$73,954.00	1%	$5,494,947.00	$5,387,600.00	$5,702,076.08	$5,614,676.47
EXPENSES									
Department: 7001 - Admin									
	PERS SVCS - Personnel Services	$497,937.00	($6,395.00)	$23,786.00	5%	$504,332.00	$474,151.00	$374,166.30	$262,250.46
	SUPP & MAT - Supplies & Materials	$17,284.00	$0.00	($9,140.00)	-35%	$17,284.00	$26,424.00	$21,439.07	$22,432.91
	MAINT & SVCS - Maintenance & Services	$24,200.00	$0.00	($800.00)	-3%	$24,200.00	$25,000.00	$17,049.11	$14,352.32
	OTHR CHGS - Other Charges	$38,500.00	$0.00	$15,000.00	64%	$38,500.00	$23,500.00	$20,084.65	$20,635.93
	Department Total: 7001 - Admin	$577,921.00	($6,395.00)	$28,846.00	5%	$584,316.00	$549,075.00	$432,739.13	$319,671.62
Department: 7002 - Solid Waste									
	PERS SVCS - Personnel Services	$1,360,295.00	($27,098.00)	$43,496.00	3%	$1,387,393.00	$1,316,799.00	$1,060,059.82	$780,453.10
	SUPP & MAT - Supplies & Materials	$482,700.00	$100.00	$7,350.00	2%	$482,600.00	$475,350.00	$128,366.08	$28,435.79
	MAINT & SVCS - Maintenance & Services	$1,264,202.00	$0.00	$25,702.00	2%	$1,264,202.00	$1,238,500.00	$1,322,038.36	$1,466,378.26
	OTHR CHGS - Other Charges	$472,700.00	$0.00	$6,030.00	1%	$472,700.00	$466,670.00	$375,438.26	$246,347.17
	CAP EQ - Capital Equipment	$1,303,736.00	$0.00	($37,470.00)	-3%	$1,303,736.00	$1,341,206.00	$3,137,862.84	$2,557,068.46
	Department Total: 7002 - Solid Waste	$4,883,633.00	($26,998.00)	$45,108.00	1%	$4,910,631.00	$4,838,525.00	$6,023,765.36	$5,078,682.78
	EXPENSES Total	$5,461,554.00	($33,393.00)	$73,954.00	1%	$5,494,947.00	$5,387,600.00	$6,456,504.49	$5,398,354.40
	Fund REVENUE Total: 680 - Landfill	$5,461,554.00	($33,393.00)	$73,954.00	1%	$5,494,947.00	$5,387,600.00	$5,702,076.08	$5,614,676.47
	Fund EXPENSE Total: 680 - Landfill	$5,461,554.00	($33,393.00)	$73,954.00	1%	$5,494,947.00	$5,387,600.00	$6,456,504.49	$5,398,354.40
	Fund Total: 680 - Landfill	$0.00	$0.00	$0.00		$0.00	$0.00	($754,428.41)	$216,322.07
	REVENUE GRAND Totals:	$5,461,554.00	($33,393.00)	$73,954.00	1%	$5,494,947.00	$5,387,600.00	$5,702,076.08	$5,614,676.47
	EXPENSE GRAND Totals:	$5,461,554.00	($33,393.00)	$73,954.00	1%	$5,494,947.00	$5,387,600.00	$6,456,504.49	$5,398,354.40
	Grand Totals:	$0.00	$0.00	$0.00	0%	$0.00	$0.00	($754,428.41)	$216,322.07

Solid Waste — Budget Worksheet Report

	Account Number	Account Description	2027 Committee Review	Committee Adjustments	2027 Department Final	Committee Review Comments
Fund: 680 - Landfill						
REVENUES						
	5975.100	Transfers From (To) Reserve	(39,546.00)	(33,393.00)	(6,153.00)	Update to balance budget
		REVENUES Total	$5,461,554.00	($33,393.00)	$5,494,947.00	
EXPENSES						
Department: 7001 - Admin						
	6010.020	Benefits Contingency	109.00	2.00	107.00	
	6010.030	Benefits Hospitalization Insurance	48,977.00	(65.00)	49,042.00	
	6010.070	Benefits Unemployment Insurance	141.00	3.00	138.00	
	6010.090	Benefits Workmans Compensation Ins	6,120.00	756.00	5,364.00	
	6010.140	Benefits FSA & PSA Admin and EAP Program	958.00	19.00	939.00	
	6010.150	Benefits Retirement Administration Fee	652.00	12.00	640.00	
	6010.900	Benefits OPEB contribution	7,181.00	(7,122.00)	14,303.00	OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
		Department Total: 7001 - Admin	$577,921.00	($6,395.00)	$584,316.00	
Department: 7002 - Solid Waste						
	6000.100	Personnel Services Salaries	881,805.00	(8,955.00)	890,760.00	
	6010.020	Benefits Contingency	269.00	3.00	266.00	
	6010.030	Benefits Hospitalization Insurance	219,121.00	3,358.00	215,763.00	
	6010.050	Benefits Retirement	111,652.00	4,914.00	106,738.00	
	6010.060	Benefits Social Security Taxes	67,459.00	(685.00)	68,144.00	
	6010.070	Benefits Unemployment Insurance	347.00	3.00	344.00	
	6010.090	Benefits Workmans Compensation Ins	15,060.00	1,726.00	13,334.00	
	6010.120	Benefits Long Term Disability	2,101.00	93.00	2,008.00	
	6010.130	Benefits Life Insurance	1,765.00	78.00	1,687.00	
	6010.140	Benefits FSA & PSA Admin and EAP Program	2,357.00	22.00	2,335.00	
	6010.150	Benefits Retirement Administration Fee	1,605.00	14.00	1,591.00	
	6010.900	Benefits OPEB contribution	27,897.00	(27,669.00)	55,566.00	OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
	6110.090	Supplies & Equipment Computers & Printers	2,300.00	100.00	2,200.00	Adjusted to correct computer price
		Department Total: 7002 - Solid Waste	$4,883,633.00	($26,998.00)	$4,910,631.00	
		EXPENSES Total	$5,461,554.00	($33,393.00)	$5,494,947.00	

Solid Waste			Budget Worksheet Report			
	Account Number	Account Description	2027 Committee Review	Committee Adjustments	2027 Department Final	Committee Review Comments
		Fund REVENUE Total: 680 - Landfill	$5,461,554.00	($33,393.00)	$5,494,947.00	
		Fund EXPENSE Total: 680 - Landfill	$5,461,554.00	($33,393.00)	$5,494,947.00	
		Fund Total: 680 - Landfill	$0.00	$0.00	$0.00	

Solid Waste — Revenue Budget Worksheet Report

	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance %	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
Fund: 680 - Landfill											
REVENUES											
LOSS DSP ASTS - Gain/Loss on Disposal of Assets											
	4600	Sale Of Fixed Assets	0.00	0.00	0.00	N/A	0.00	0.00	72,400.00		
sification Total: LOSS DSP ASTS - Gain/Loss on Disposal of Assets			$0.00	$0.00	$0.00	0%	$0.00	$0.00	$72,400.00		
LIC/PRMT - Licenses and Permits											
	4985	Landfill Permits-Commercial	4,500.00	0.00	0.00	0%	4,500.00	4,500.00	5,080.00		
Account Classification Total: LIC/PRMT - Licenses and Permits			$4,500.00	$0.00	$0.00	0%	$4,500.00	$4,500.00	$5,080.00		
CHG SVC - Charges for Services											
	4850	Credit Card Fees	5,000.00	0.00	(5,000.00)	-50%	5,000.00	10,000.00	10,749.41	Decrease due to switching to a platform that processes the fees themselves as opposed to us processing and passing through.	
	4990	Tipping Fee Revenue	4,957,000.00	0.00	207,000.00	4%	4,957,000.00	4,750,000.00	4,865,675.74	Reduce tipping fees to $80 per ton	Increase due to expected increase in tonnage brought to landfill.
	5190	Stump/Yard Waste/Mulch Revenue	57,600.00	0.00	(2,400.00)	-4%	57,600.00	60,000.00	68,026.80	Reduce tipping fees to $80 per ton	
Account Classification Total: CHG SVC - Charges for Services			$5,019,600.00	$0.00	$199,600.00	4%	$5,019,600.00	$4,820,000.00	$4,944,451.95		
INT/PEN - Interest & Penalties											
	4700	Interest On Investments	475,000.00	0.00	(175,000.00)	-27%	475,000.00	650,000.00	634,549.23		
	4710	Penalty/Fees	2,000.00	0.00	500.00	33%	2,000.00	1,500.00	1,803.43		
Account Classification Total: INT/PEN - Interest & Penalties			$477,000.00	$0.00	($174,500.00)	-27%	$477,000.00	$651,500.00	$636,352.66		
OTH REV - Other Revenue											
	5850	Other Revenue	0.00	0.00	0.00	N/A	0.00	0.00	43,791.47		
Account Classification Total: OTH REV - Other Revenue			$0.00	$0.00	$0.00	0%	$0.00	$0.00	$43,791.47		
TRNS IN - Transfers In											
	5975.100	Transfers From (To) Reserve	(39,546.00)	(33,393.00)	48,854.00	-56%	(6,153.00)	(88,400.00)	0.00		Update to balance budget
Account Classification Total: TRNS IN - Transfers In			($39,546.00)	($33,393.00)	$48,854.00	-56%	($6,153.00)	($88,400.00)	$0.00		
REVENUES Total			$5,461,554.00	($33,393.00)	$73,954.00	1%	$5,494,947.00	$5,387,600.00	$5,702,076.08		
Fund REVENUE Total: 680 - Landfill			**$5,461,554.00**	**($33,393.00)**	**$73,954.00**	**1%**	**$5,494,947.00**	**$5,387,600.00**	**$5,702,076.08**		

Solid Waste — Expense Budget Worksheet Report

	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance %	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
Fund: 680 - Landfill											
EXPENSES											
Department: 7001 - Admin											
PERS SVCS - Personnel Services											
	6000.100	Personnel Services Salaries	358,322.00	0.00	17,498.00	5%	358,322.00	340,824.00	283,815.76		
	6000.400	Personnel Services Overtime Pay	1,000.00	0.00	1,000.00	N/A	1,000.00	0.00	514.86		
	6010.020	Benefits Contingency	109.00	2.00	(28.00)	-20%	107.00	137.00	50.76		
	6010.025	Benefits Deferred Comp Match	2,230.00	0.00	2,230.00	N/A	2,230.00	0.00	1,350.45		
	6010.030	Benefits Hospitalization Insurance	48,977.00	(65.00)	6,572.00	15%	49,042.00	42,405.00	35,858.80		
	6010.050	Benefits Retirement	43,674.00	0.00	(1,587.00)	-4%	43,674.00	45,261.00	15,191.00		
	6010.060	Benefits Social Security Taxes	27,074.00	0.00	1,485.00	6%	27,074.00	25,589.00	20,898.84		
	6010.070	Benefits Unemployment Insurance	141.00	3.00	4.00	3%	138.00	137.00	0.00		
	6010.090	Benefits Workmans Compensation Ins	6,120.00	756.00	(1,104.00)	-15%	5,364.00	7,224.00	5,106.00		
	6010.120	Benefits Long Term Disability	808.00	0.00	293.00	57%	808.00	515.00	609.15		
	6010.130	Benefits Life Insurance	691.00	0.00	107.00	18%	691.00	584.00	576.45		
	6010.140	Benefits FSA & PSA Admin and EAP Program	958.00	19.00	326.00	52%	939.00	632.00	754.83		
	6010.150	Benefits Retirement Administration Fee	652.00	12.00	(7.00)	-1%	640.00	659.00	495.68		
	6010.900	Benefits OPEB contribution	7,181.00	(7,122.00)	(3,003.00)	-29%	14,303.00	10,184.00	8,943.72		OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
Account Classification Total: PERS SVCS - Personnel Services			$497,937.00	($6,395.00)	$23,786.00	5%	$504,332.00	$474,151.00	$374,166.30		
SUPP & MAT - Supplies & Materials											
	6100.010	Administrative Expense Administrative Expenses	7,284.00	0.00	0.00	0%	7,284.00	7,284.00	6,574.15		
	6100.052	Administrative Expense Bank Fees	5,000.00	0.00	(5,000.00)	-50%	5,000.00	10,000.00	10,270.35		
	6110.090	Supplies & Equipment Computers & Printers	0.00	0.00	(4,840.00)	-100%	0.00	4,840.00	0.00		
	6130.010	Equipment Maintenance Copier Lease	1,200.00	0.00	0.00	0%	1,200.00	1,200.00	889.29		
	6130.060	Equipment Maintenance Software Licensing	0.00	0.00	0.00	N/A	0.00	0.00	1,000.00		
	6130.070	Equipment Maintenance Software Maintenance Agreements	2,300.00	0.00	700.00	44%	2,300.00	1,600.00	1,750.00		
	6150.050	Uniforms & Personal Equipment Uniforms	1,500.00	0.00	0.00	0%	1,500.00	1,500.00	955.28		
Account Classification Total: SUPP & MAT - Supplies & Materials			$17,284.00	$0.00	($9,140.00)	-35%	$17,284.00	$26,424.00	$21,439.07		
MAINT & SVCS - Maintenance & Services											
	6530.010	Consulting Services Annual Audit Fees	11,000.00	0.00	0.00	0%	11,000.00	11,000.00	11,000.00		
	6530.100	Consulting Services Professional Fees	0.00	0.00	(2,000.00)	-100%	0.00	2,000.00	0.00		
	6550.040	Building Site Expenses Cleaning Contract	7,200.00	0.00	3,700.00	106%	7,200.00	3,500.00	3,094.94		
	6550.050	Building Site Expenses Custodial Supplies	3,000.00	0.00	0.00	0%	3,000.00	3,000.00	1,568.24		
	6550.180	Building Site Expenses Pest Control/Termite Insp	750.00	0.00	(750.00)	-50%	750.00	1,500.00	28.40		
	6550.220	Building Site Expenses Security Alarm Monitoring	1,500.00	0.00	(500.00)	-25%	1,500.00	2,000.00	768.00		
	6550.270	Building Site Expenses Telephone	750.00	0.00	(1,250.00)	-63%	750.00	2,000.00	589.53		
ount Classification Total: MAINT & SVCS - Maintenance & Services			$24,200.00	$0.00	($800.00)	-3%	$24,200.00	$25,000.00	$17,049.11		
OTHR CHGS - Other Charges											

Solid Waste — Expense Budget Worksheet Report

	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance %	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
	7000.020	Travel, Training & Expense Board Member Allowance	3,500.00	0.00	0.00	0%	3,500.00	3,500.00	1,900.00		
	7170.100	Benefits & Insurance Property & Liability Insurance	35,000.00	0.00	15,000.00	75%	35,000.00	20,000.00	18,184.65	Decreased percentage increase to 15% from FY26 amount	
Account Classification Total: OTHR CHGS - Other Charges			$38,500.00	$0.00	$15,000.00	64%	$38,500.00	$23,500.00	$20,084.65		
Department Total: 7001 - Admin			$577,921.00	($6,395.00)	$28,846.00	5%	$584,316.00	$549,075.00	$432,739.13		
Department: 7002 - Solid Waste											
PERS SVCS - Personnel Services											
	6000.100	Personnel Services Salaries	881,805.00	(8,955.00)	37,883.00	4%	890,760.00	843,922.00	679,144.59		
	6000.400	Personnel Services Overtime Pay	25,000.00	0.00	0.00	0%	25,000.00	25,000.00	25,898.17		
	6010.020	Benefits Contingency	269.00	3.00	(71.00)	-21%	266.00	340.00	1,666.69		
	6010.025	Benefits Deferred Comp Match	3,857.00	0.00	2,857.00	286%	3,857.00	1,000.00	2,336.86		
	6010.030	Benefits Hospitalization Insurance	219,121.00	3,358.00	36,381.00	20%	215,763.00	182,740.00	138,674.80		
	6010.050	Benefits Retirement	111,652.00	4,914.00	(421.00)	0%	106,738.00	112,073.00	65,532.45		
	6010.060	Benefits Social Security Taxes	67,459.00	(685.00)	984.00	1%	68,144.00	66,475.00	51,027.32		
	6010.070	Benefits Unemployment Insurance	347.00	3.00	7.00	2%	344.00	340.00	0.00		
	6010.090	Benefits Workmans Compensation Ins	15,060.00	1,726.00	(2,829.00)	-16%	13,334.00	17,889.00	14,703.00		
	6010.120	Benefits Long Term Disability	2,101.00	93.00	826.00	65%	2,008.00	1,275.00	1,454.24		
	6010.130	Benefits Life Insurance	1,765.00	78.00	320.00	22%	1,687.00	1,445.00	1,376.19		
	6010.140	Benefits FSA & PSA Admin and EAP Program	2,357.00	22.00	793.00	51%	2,335.00	1,564.00	2,075.53		
	6010.150	Benefits Retirement Administration Fee	1,605.00	14.00	(28.00)	-2%	1,591.00	1,633.00	1,426.08		
	6010.900	Benefits OPEB contribution	27,897.00	(27,669.00)	(33,206.00)	-54%	55,566.00	61,103.00	74,743.90		OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
Account Classification Total: PERS SVCS - Personnel Services			$1,360,295.00	($27,098.00)	$43,496.00	3%	$1,387,393.00	$1,316,799.00	$1,060,059.82		
SUPP & MAT - Supplies & Materials											
	6100.010	Administrative Expense Administrative Expenses	1,000.00	0.00	0.00	0%	1,000.00	1,000.00	1,282.99		
	6100.075	Administrative Expense Compliance and Permitting	12,000.00	0.00	2,000.00	20%	12,000.00	10,000.00	6,744.82		
	6100.100	Administrative Expense Dues, Licenses & Subscriptions	900.00	0.00	0.00	0%	900.00	900.00	660.00		
	6100.190	Administrative Expense Office Supplies	2,500.00	0.00	0.00	0%	2,500.00	2,500.00	366.25		
	6110.090	Supplies & Equipment Computers & Printers	2,300.00	100.00	2,300.00	N/A	2,200.00	0.00	1,789.56	Laptop per IT schedule	Adjusted to correct computer price
	6110.105	Supplies & Equipment Custodial Supplies	0.00	0.00	0.00	N/A	0.00	0.00	356.15		
	6110.245	Supplies & Equipment Mobile Phones	4,500.00	0.00	1,050.00	30%	4,500.00	3,450.00	2,268.35	Increase for air card and rate increases.	
	6110.340	Supplies & Equipment Safety Program Equipment	1,000.00	0.00	0.00	0%	1,000.00	1,000.00	1,708.60		
	6110.420	Supplies & Equipment Tools & Supplies	17,000.00	0.00	2,000.00	13%	17,000.00	15,000.00	15,188.86		
	6140.060	Road Maintenance Materials Other	130,000.00	0.00	0.00	0%	130,000.00	130,000.00	11,049.76		
	6150.050	Uniforms & Personal Equipment Uniforms	11,500.00	0.00	0.00	0%	11,500.00	11,500.00	8,009.66		
	6200.020	Other Supplies & Materials Materials	300,000.00	0.00	0.00	0%	300,000.00	300,000.00	78,941.08		
Account Classification Total: SUPP & MAT - Supplies & Materials			$482,700.00	$100.00	$7,350.00	2%	$482,600.00	$475,350.00	$128,366.08		
MAINT & SVCS - Maintenance & Services											
	6530.040	Consulting Services Consulting Services	350,000.00	0.00	50,000.00	17%	350,000.00	300,000.00	259,639.71		
	6540.010	Vehicle Operating Expenses Equipment/Vehicle Rental	10,000.00	0.00	0.00	0%	10,000.00	10,000.00	14,064.25		

Solid Waste			Expense Budget Worksheet Report								
	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance %	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
	6540.020	Vehicle Operating Expenses Fuel - WC Fleet	60,000.00	0.00	0.00	0%	60,000.00	60,000.00	59,614.32		
	6540.030	Vehicle Operating Expenses Vehicle Maintenance	5,000.00	0.00	0.00	0%	5,000.00	5,000.00	3,573.15		
	6540.060	Vehicle Operating Expenses Vehicle Equipment	2,502.00	0.00	(11,598.00)	-82%	2,502.00	14,100.00	1,924.16		
	6540.070	Vehicle Operating Expenses Off-road Fuel	170,000.00	0.00	20,000.00	13%	170,000.00	150,000.00	147,252.23		
	6540.080	Vehicle Operating Expenses Heavy Equipment Maintenance	300,000.00	0.00	0.00	0%	300,000.00	300,000.00	276,635.67		
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	190,000.00	0.00	(10,000.00)	-5%	190,000.00	200,000.00	344,295.51		
	6550.040	Building Site Expenses Cleaning Contract	0.00	0.00	0.00	N/A	0.00	0.00	1,551.48		
	6550.050	Building Site Expenses Custodial Supplies	0.00	0.00	0.00	N/A	0.00	0.00	1,776.83		
	6550.060	Building Site Expenses Electricity	22,000.00	0.00	0.00	0%	22,000.00	22,000.00	20,029.20		
	6550.120	Building Site Expenses Heating Propane	3,800.00	0.00	2,300.00	153%	3,800.00	1,500.00	3,682.64		
	6550.180	Building Site Expenses Pest Control/Termite Insp	0.00	0.00	0.00	N/A	0.00	0.00	359.00		
	6550.210	Building Site Expenses Prison Labor	0.00	0.00	0.00	N/A	0.00	0.00	54.00		
	6550.220	Building Site Expenses Security Alarm Monitoring	0.00	0.00	0.00	N/A	0.00	0.00	127.50		
	6550.270	Building Site Expenses Telephone	900.00	0.00	0.00	0%	900.00	900.00	462.26		
	6700.610	Other Maint. & Svcs Leachate Treatment	150,000.00	0.00	(25,000.00)	-14%	150,000.00	175,000.00	186,996.45		
ount Classification Total: MAINT & SVCS - Maintenance & Services			$1,264,202.00	$0.00	$25,702.00	2%	$1,264,202.00	$1,238,500.00	$1,322,038.36		
OTHR CHGS - Other Charges											
	7000.060	Travel, Training & Expense Educational Training	22,900.00	0.00	2,650.00	13%	22,900.00	20,250.00	12,023.00		
	7200.010	Bond & Interest Expense Interest Expense	0.00	0.00	0.00	N/A	0.00	0.00	229,768.87		
	7200.020	Bond & Interest Expense Bond Interest Expense	106,736.00	0.00	(15,103.00)	-12%	106,736.00	121,839.00	133,646.39		
	7200.025	Bond & Interest Expense Bond Principal Expense	343,064.00	0.00	18,483.00	6%	343,064.00	324,581.00	0.00		
Account Classification Total: OTHR CHGS - Other Charges			$472,700.00	$0.00	$6,030.00	1%	$472,700.00	$466,670.00	$375,438.26		
CAP EQ - Capital Equipment											
	9010.070	Capital Equipment Heavy Equipment	153,000.00	0.00	3,000.00	2%	153,000.00	150,000.00	0.00		
	9010.125	Capital Equipment Leases	1,150,736.00	0.00	(40,470.00)	-3%	1,150,736.00	1,191,206.00	0.00		
	9100.010	Depreciation Depreciation Expense	0.00	0.00	0.00	N/A	0.00	0.00	2,599,185.76		
	9100.500	Depreciation Reserve for Closure	0.00	0.00	0.00	N/A	0.00	0.00	538,677.08		
Account Classification Total: CAP EQ - Capital Equipment			$1,303,736.00	$0.00	($37,470.00)	-3%	$1,303,736.00	$1,341,206.00	$3,137,862.84		
Department Total: 7002 - Solid Waste			$4,883,633.00	($26,998.00)	$45,108.00	1%	$4,910,631.00	$4,838,525.00	$6,023,765.36		
EXPENSES Total			$5,461,554.00	($33,393.00)	$73,954.00	1%	$5,494,947.00	$5,387,600.00	$6,456,504.49		
Fund EXPENSE Total: 680 - Landfill			$5,461,554.00	($33,393.00)	$73,954.00	1%	$5,494,947.00	$5,387,600.00	$6,456,504.49		

WORCESTER COUNTY
CAPITAL IMPROVEMENT REQUEST
FY 2027

Department/Agency Name: Solid Waste Division

Department No. 680

Priority Number	Account Number	Item	Estimated Cost	New or Replacement	Justification or Explanation
1	680.7002.9010.070	6 Post Lifts for Shop	$ 95,000	New	Lifts will be used when doing services on vehicles
2	680.7002.9010.070	Broom for 299	$ 12,000	Replacement	We have problems getting parts
3	680.7002.9010.070	Replace John Deere Gator	$ 32,000	Replacement	The gator is used almost every day and is showing its age
4	680.7002.9010.070	Truck Diagnostic Computer	$ 9,500	New	Solid Waste needs a way to diagnose our trucks, when we send a truck out with a mechanical issues it can be gone for a week or two
5	680.7002.9010.070	Truck Diagnostic Computer Software	$ 4,500	New	
TOTAL APPROVED			$ 153,000		

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

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

OFFICE OF THE TREASURER
Worcester County
GOVERNMENT CENTER
ONE WEST MARKET STREET, ROOM 1105
P.O. Box 248
SNOW HILL, MARYLAND
21863

Ondrea Starzhevskiy
Finance Officer

Vacant
Deputy Finance Officer

MEMORANDUM

TO: Worcester County Commissioners
FROM: Quinn M. Dittrich, CPA, Enterprise Fund Controller
DATE: May 5, 2026
SUBJECT: Budget Work Session May 12, 2026

After the initial FY27 Proposed Budget for the Water & Wastewater Service Areas was submitted for the Public Hearing, additional inputs were factored in which resulted in revenues and expenditures changing from the initial presented budget.

1. At the April 21, 2026 Commissioner meeting, the Ocean Pines Debt Service fee was approved to be reduced from $36 to $18 per EDU for most customers beginning in FY27. This change results in a corresponding decrease of $694,264 in both revenue and expenditures. (Page 5XX-29)

2. The Riddle Farm Service Area is factoring in anticipated EDU sales for the commercial activity along Route 50, resulting in an increase of $4,687,194 in revenue (Page 5XX-30). A portion of this, $2,970,238, is to be paid back to the General Fund (Page 5XX-30).

3. Personnel services were updated to reflect revised Other Post Employment Benefit (OPEB) allocations and other personnel-related liabilities.

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

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

WATER & WASTEWATER
HOOK UP AND RELATED FEES
FY 2027

	FY27		FY26
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 SERVICES
ENTERPRISE FUND BY SERVICE AREA

Assateague Pointe Service Area

Account Name	FY27 Budget	FY26 Budget	$ Variance	% Variance	FY25 Actual	FY24 Actual	FY23 Actual
Charges for Services	581,915	525,078	56,837	11%	346,474	322,023	281,388
Interest & Penalties	4,600	4,600	-	0%	5,188	4,725	3,844
Other Revenue	2,500	2,500	-	0%	1,780.48	2,508	1,418
Transfer From/(To) Reserves	(17,724)	131,169	(148,893)	-114%	-	-	-
Total Revenues	**571,291**	**663,347**	**(92,056)**	**-14%**	**353,442**	**329,256**	**286,650**
			-				
Personnel Services	223,388	220,124	3,264	1%	194,522	131,167	132,522
Supplies & Materials	110,535	104,070	6,465	6%	41,999	58,728	64,787
Maintenance & Services	180,511	169,569	10,942	6%	127,935	134,530	105,932
Other Charges	56,857	10,929	45,928	420%	10,073	8,164	6,979
Interfund Charges	-	-	-	0%	-	33,432	31,550
Depreciation Expense			-	0%	6,320	6,320	3,845
Capital Outlay	-	158,655	(158,655)	-100%	-	-	-
Total Expenses	**571,291**	**663,347**	**(92,056)**	**-14%**	**380,848**	**372,341**	**345,616**
Net Income (Loss)	**-**	**-**	**-**	**0%**	**(27,405)**	**(43,085)**	**(58,966)**

Additional revenue based on proposed rates 27,439

Proposed Quarterly Rates

	FY27	FY26	$ Change	% Change	$1 Revenue
Water & Sewer per Park Trailer (flat rate- 110 gpd/unit)	190.30	181.50	8.80	5%	2,116.00
Sewer Only per EDU (flat rate - 250 gpd/unit)	324.38	309.38	15.00	5%	353.76
Comercial Sewer Only per EDU	142.73	136.13	6.60	5%	245.22
Accessibility	204.00	191.25	12.75	7%	148.00

WORCESTER COUNTY
WATER & WASTEWATER SERVICES
ENTERPRISE FUND BY SERVICE AREA

Briddletown Service Area

Account Name	FY27 Budget	FY26 Budget	$ Variance	% Variance	FY25 Actual	FY24 Actual	FY23 Actual
Charges for Services	20,000	19,840	160	1%	14,613	21,175	14,703
Interest & Penalties	500	500	-	0%	444	426	568
Operating Grant	31,500	31,500	-	0%	31,500	31,500	31,500
Other Revenue	-	-	-	0%	136	187	107
General Fund Support	6,541	23,477	(16,936)	-72%	-	-	-
Total Revenues	**58,541**	**75,317**	**(16,776)**	**-22%**	**46,693**	**53,288**	**46,878**
Personnel Services	9,002	13,050	(4,048)	-31%	9,834	5,911	7,162
Supplies & Materials	1,645	1,712	(67)	-4%	938	1,109	977
Maintenance & Services	47,729	47,263	466	1%	43,738	43,189	31,248
Other Charges	165	79	86	109%	73	301	243
Interfund Charges	-	-	-	0%	-	1,569	1,488
Depreciation Expense	-	-	-	0%	7,244	7,886	9,814
Capital Outlay	-	13,213	-	0%		-	-
Total Expenses	**58,541**	**75,317**	**(16,776)**	**-22%**	**61,827**	**59,966**	**50,932**
Net Income (Loss)	**-**	**-**	**-**	**0%**	**(15,134)**	**(6,677)**	**(4,054)**

Additional revenue based on proposed rates 860

Proposed Quarterly Rates

	FY27	FY26	$ Change	% Change	$1 Revenue
Domestic Water Only (flat rate)	94.50	90.00	4.50	5%	176.00
Commercial Water Only Base Fee Range (per EDU's)	54.50	50.00	4.50	9%	20.00
Commercial Water Only Usage (per 1k gal, per EDU)	11.00	11.00	-	0%	
Swimming pool charge (flat rate)	100.00	100.00	-	0%	8.00
Operating Grant	31,500.00	31,500.00	-	0%	

WORCESTER COUNTY
WATER & WASTEWATER SERVICES
ENTERPRISE FUND BY SERVICE AREA

Edgewater Acres Service Area

Account Name	FY27 Budget	FY26 Budget	$ Variance	% Variance	FY25 Actual	FY24 Actual	FY23 Actual
Charges for Services	370,100	339,360	30,740	9%	284,807	254,782	257,513
Interest & Penalties	1,600	1,600	-	0%	1,597	1,749	1,692
Other Revenue	875	875	-	0%	874	871	864
Transfer From/(To) Reserves	(30,936)	-	(30,936.00)	0%	-	-	-
General Fund Support	-	90,857	(90,857.00)	-100%	-	-	-
Total Revenues	**341,639**	**432,692**	**(91,053)**	**-21%**	**287,278**	**257,402**	**260,069**
Personnel Services	54,373	78,541	(24,168)	-31%	88,989	100,583	90,026
Supplies & Materials	11,857	8,193	3,664	45%	5,588	5,020	5,527
Maintenance & Services	225,186	190,466	34,720	18%	191,791	173,491	203,013
Other Charges	50,223	1,976	48,247	2442%	1,862	3,385	2,854
Interfund Charges	-	-	-	0%	-	13,015	12,280
Depreciation Expense	-	-	-	0%	6,889	6,889	7,056
Capital Outlay	-	153,516	(153,516)	-100%	-	-	-
Total Expenses	**341,639**	**432,692**	**(91,053)**	**-21%**	**295,119**	**302,384**	**320,756**
Net Income (Loss)	**-**	**-**	**-**	**0%**	**(7,840)**	**(44,982)**	**(60,687)**

Additional revenue based on proposed rates 11,260

Proposed Quarterly Rates

	FY27	FY26	$ Change	% Change	$1 Revenue
Domestic Water & Sewer Base Fee	241.50	230.00	11.50	5%	424.00
Domestic Water Only Usage Range (per 1k gal, per EDU)					
0 - 22,500 Gallons	8.00	8.00	-	0%	
over 22,500 Gallons	15.00	15.00	-	0%	
Domestic Water (flat rate)	228.75	220.00	8.75	4%	552.00
Domestic Sewer (flat rate)	192.75	190.00	2.75	1%	552.00
Sewer Accessibility charge per EDU	124.95	119.00	5.95	5%	
Sussex County front foot assessment per linear ft	0.02	0.02	-	0%	

WORCESTER COUNTY
WATER & WASTEWATER SERVICES
ENTERPRISE FUND BY SERVICE AREA

Landings Service Area

Account Name	FY27 Budget	FY26 Budget	$ Variance	% Variance	FY25 Actual	FY24 Actual	FY23 Actual
Charges for Services	556,500	613,784	(57,284)	-9%	808,650	715,553	510,681
Interest & Penalties	3,000	3,000	-	0%	4,598	3,128	6,664
Other Revenue	-	100,000	(100,000)	-100%	2,543	1,794	26,341
General Fund Support	506,874	241,522	265,352	110%	-	-	-
Total Revenues	**1,066,374**	**958,306**	**108,068**	**11%**	**815,791**	**720,475**	**543,687**
Personnel Services	178,162	197,442	(19,280)	-10%	168,208	154,456	157,670
Supplies & Materials	50,444	43,987	5,702	13%	23,708	29,554	38,121
Maintenance & Services	659,542	627,407	32,135	5%	631,062	522,906	400,724
Other Charges	178,226	15,760	162,466	1031%	14,423	2,642	2,296
Interfund Charges	-	0	-	0%	-	9,009	8,495
Depreciation Expense			-	0%	226,407	225,289	232,772
Capital Outlay	-	73,710	(73,710)	-100%	-	-	-
Total Expenses	**1,066,374**	**958,306**	**108,068**	**11%**	**1,063,808**	**943,856**	**840,078**
Net Income (Loss)	**-**	**-**	**-**	**0%**	**(248,017)**	**(223,381)**	**(296,391)**

Additional revenue based on proposed rates 23,180

Landings Proposed Quarterly Rates

	FY27	FY26	$ Change	% Change	$1 Revenue
Domestic Water & Sewer Base Fee	378.00	360.00	18.00	5%	1,261.00
Domestic Water & Sewer Usage Range (per 1k gal, per EDU)					
0 - 22,500 Gallons	5.00	5.00	-	0%	
over 22,500 Gallons	15.00	15.00	-	0%	
Domestic Water Only (flat rate - Lewis Rd)	94.50	60.00	34.50	58%	104.00
Commercial Water & Sewer Base Fee	378.00	360.00	18.00	5%	
Commercial Water & Sewer Base & Usage Range (per 1k gal, per EDU)					
0 - 22,500 Gallons	5.00	5.00	-	0%	
over 22,500 Gallons	15.00	15.00	-	0%	
Water & Sewer Accessibility charge per EDU	321.30	306.00	15.30	5%	

WORCESTER COUNTY
WATER & WASTEWATER SERVICES
ENTERPRISE FUND BY SERVICE AREA

Lighthouse Sound Service Area

Account Name	FY27 Budget	FY26 Budget	$ Variance	% Variance	FY25 Actual	FY24 Actual	FY23 Actual
Charges for Services	140,200	134,211	5,989	4%	116,862	116,328	112,008
Interest & Penalties	800	800	-	0%	812	659	649
Other Revenue	-	-	-	0%	360	466	275
Transfer From/(To) Reserves	(23,760)	(1,817)	(21,943)	1208%	-	-	-
Total Revenues	**117,240**	**133,194**	**(15,954)**	**-12%**	**118,034**	**117,453**	**112,932**
Personnel Services	42,600	64,516	(21,916)	-34%	82,545	88,188	69,270
Supplies & Materials	18,885	17,464	1,421	8%	12,853	12,841	11,485
Maintenance & Services	38,533	34,386	4,147	12%	26,764	22,834	34,734
Other Charges	7,222	4,367	2,855	65%	4,019	980	777
Interfund Charges	-	-	-	0%	-	3,923	3,720
Depreciation Expense	-	-	-	0%	5,276	5,276	5,276
Capital Outlay	10,000	12,461	(2,461)	-20%	-	-	-
Total Expenses	**117,240**	**133,194**	**(15,954)**	**-12%**	**131,457**	**134,042**	**125,261**
Net Income (Loss)	**-**	**-**	**-**	**0%**	**(13,423)**	**(16,589)**	**(12,329)**

Additional revenue based on proposed rates 5,084

Proposed Quarterly Rates

	FY27	FY26	$ Change	% Change	$1 Revenue
Domestic Sewer Only (flat rate/private wells)	285.98	276.38	9.60	3%	444.00
Sewer Accessibility charge per EDU	171.36	163.20	8.16	5%	76.00

WORCESTER COUNTY
WATER & WASTEWATER SERVICES
ENTERPRISE FUND BY SERVICE AREA

Mystic Harbour Service Area

Account Name	FY27 Budget	FY26 Budget	$ Variance	% Variance	FY25 Actual	FY24 Actual	FY23 Actual
Charges for Services	2,503,800	2,280,774	223,026	10%	1,301,458	1,087,445	1,350,427
Usage Revenue	442,000	600,000	(158,000)	-26%	311,247	290,252	292,757
Interest & Penalties	18,000	18,000	-	0%	45,966	18,343	15,928
Other Revenue	-	-	-	0%	99,307	(15,896)	422,645
Transfer From Other Funds	280,000	379,616	(99,616)	-26%	246,891	201,955	147,607
Transfer From/(To) Reserves	281,415	-	281,415	0%	-	-	-
Total Revenues	**3,525,215**	**3,278,390**	**246,825**	**8%**	**2,004,869**	**1,582,099**	**2,229,364**
Personnel Services	948,559	929,348	19,211	2%	820,662	707,059	563,832
Supplies & Materials	585,984	544,092	41,892	8%	473,560	434,507	219,496
Maintenance & Services	1,323,926	1,185,054	138,872	12%	1,049,797	990,349	806,499
Other Charges	319,746	58,959	260,787.00	442%	51,110	29,380	24,773
Interfund Charges	-	-	-	0%	-	106,161	99,999
Depreciation Expense	-	-	-	0%	625,745	641,888	632,159
Capital Outlay	347,000	560,937	(213,937)	-38%	-	-	-
Total Expenses	**3,525,215**	**3,278,390**	**246,825**	**8%**	**3,020,874**	**2,909,345**	**2,346,758**
Net Income (Loss)	**-**	**-**	**-**	**0%**	**(1,016,005)**	**(1,327,245)**	**(117,394)**

Additional revenue based on proposed rates 2,141

See the next page for the Proposed Quarterly Rates.

Mystic Harbour Proposed Quarterly Rates

	FY27	FY26	$ Change	% Change	$1 Revenue
Sewer Debt Service charge per EDU	66.00	66.00	-	0%	
Oyster Debt Service per EDU	-	-	-	0%	
Oyster Harbor Domestic Water Only	78.75	75.00	3.75	5%	1,030.00
Domestic Water & Sewer Base Fee	315.00	300.00	15.00	5%	3,232.00
Domestic Water & Sewer Usage Range (per 1k gal, per EDU)					
0 - 22,500 Gallons	5.00	5.00	-	0%	
over 22,500 Gallons	15.00	15.00	-	0%	
Domestic Sewer Only (flat rate)	320.63	309.38	11.25	4%	183.00
Commercial Water & Sewer Base Fee per EDU	315.00	300.00	15.00	5%	844.00
Commercial Water & Sewer Usage Range (per 1k gal, per EDU)					
0 - 22,500 Gallons	5.00	5.00	-	0%	
over 22,500 Gallons	15.00	15.00			
Commercial Water Only Base Fee per EDU	78.75	75.00	3.75	5%	457.00
Commercial Sewer Only Base Fee per EDU	236.25	225.00	11.25	5%	924.00
Water Accessibility	66.94	63.75	3.19	5%	272.00
Sewer Accessibility	200.81	191.25	9.56	5%	505.00

WORCESTER COUNTY
WATER & WASTEWATER SERVICES
ENTERPRISE FUND BY SERVICE AREA

Newark Service Area

Account Name	FY27 Budget	FY26 Budget	$ Variance	% Variance	FY25 Actual	FY24 Actual	FY23 Actual
Charges for Services	219,100	216,160	2,940	1%	149,750	148,500	134,480
Usage Revenue	30,400	16,800	13,600	81%	27,853	28,037	29,868
Interest & Penalties	3,000	3,000	-	0%	71,816	22,656	3,815
Other Revenue / Miscellaneous	78,470	76,939	1,531	2%	54,497	49,908	26,007
Transfer From/(To) Reserves	14,461	94,924	(80,463)	-85%	-	-	-
Total Revenues	**345,431**	**407,823**	**(62,392)**	**-15%**	**303,916**	**249,101**	**194,170**
Personnel Services	150,596	189,440	(38,844)	-21%	198,629	190,009	148,143
Supplies & Materials	55,556	56,036	(480)	-1%	20,325	14,392	12,455
Maintenance & Services	100,765	135,173	(34,408)	-25%	84,068	68,467	69,417
Other Charges	38,514	7,778	30,736	395%	6,709	2,234	1,799
Interfund Charges	-	-	-	0%	-	6,855	6,464
Depreciation Expense	-	-	-	0%	98,941	98,623	98,623
Capital Outlay	-	19,396.00	(19,396.00)	-100%	-	-	-
Total Expenses	**345,431**	**407,823**	**(62,392)**	**-15%**	**408,672**	**380,578**	**336,900**
Net Income (Loss)	**-**	**-**	**-**	**0%**	**(104,756)**	**(131,478)**	**(142,730)**

Additional revenue based on proposed rates	6,762

Proposed Quarterly Rates

	FY27	FY26	$ Change	% Change		$1 Revenue	
Sewer debt service per EDU	55.00	55.00	-	0%			
Water debt service per EDU	27.00	27.00	-	0%			
Domestic Water & Sewer Base Fee	294.00	280.00	14.00	5%		468.00	
Domestic Water & Sewer Usage Range (per 1k gal, per EDU)							
0 - 22,500 Gallons	5.00	5.00	-	0%			
over 22,500 Gallons	15.00	15.00	-	0%			
Sewer Only (non-metered)	304.88	294.38	10.50	4%		3.00	
Commercial Water & Sewer Base Fee	294.00	280.00	14.00	5%		128.00	
Commercial Water & Sewer Usage Range (per 1k gal, per EDU)							
0 - 22,500 Gallons	5.00	5.00	-	0%			
over 22,500 Gallons	15.00	15.00	-	0%			
Sewer Accessibility	187.43	178.50	8.93	5%		17.85	
Water Accessibility	62.48	59.50	2.98	5%		8.50	

WORCESTER COUNTY
WATER & WASTEWATER SERVICES
ENTERPRISE FUND BY SERVICE AREA

Ocean Pines Service Area

Account Name	FY27 Budget	FY26 Budget	$ Variance	% Variance	FY25 Actual	FY24 Actual	FY23 Actual
Charges for Services	8,841,600	8,497,029	344,571	4%	7,646,936	7,429,049	6,880,680
Usage Revenue	1,850,000	1,300,000	550,000	42%	894,158	822,948	835,214
Interest & Penalties	119,000	95,000	24,000	25%	133,735	98,847	92,339
Other Revenue	353,500	753,500	(400,000)	-53%	771,204	1,639,949	886,403
Transfer From/(To) Reserves	193,262	(347,736)	540,998	-156%	-	-	972,527
Total Revenues	**11,357,362**	**10,297,793**	**1,059,569**	**10%**	**9,446,033**	**9,990,794**	**9,667,163**
Personnel Services	5,162,509	4,785,224	377,285	8%	4,593,415	3,933,646	3,814,461
Supplies & Materials	1,193,337	1,132,399	60,938	5%	845,042	925,826	846,715
Maintenance & Services	3,342,678	3,034,172	308,506	10%	3,155,918	2,667,927	3,317,597
Other Charges	318,838	158,808	160,030	101%	92,014	149,049	132,783
Interfund Charges	-	-	-	0%	-	531,418	501,172
Depreciation Expense	-	-	-	0%	1,748,133	1,778,542	1,723,310
Capital Outlay	1,340,000	1,187,190	152,810	13%	-	-	-
Total Expenses	**11,357,362**	**10,297,793**	**1,059,569**	**10%**	**10,434,522**	**9,986,408**	**10,336,038**
Net Income (Loss)	**-**	**-**	**-**	**0%**	**(988,489)**	**4,385**	**(668,875)**
Additional revenue based on proposed rates	236,260						

See the next page for the Proposed Quarterly Rates.

Ocean Pines Proposed Quarterly Rates

	FY27	FY26	$ Change	% Change	$1 Revenue
Standard Water & Sewer Debt Service per EDU	18.00	36.00	(18.00)	-50%	
Supplemental Water & Sewer Debt Service per EDU	16.00	31.00	(15.00)	-48%	
Domestic Water & Sewer Base Fee	219.45	209.00	10.45	5%	33,204.00
Domestic Water & Sewer Usage Range (per 1k gal, per EDU)					
0 - 22,500 Gallons	5.00	5.00	-	0%	
over 22,500 Gallons	15.00	15.00	-	0%	
Domestic Sewer Only (flat rate)	248.96	241.13	7.83	3%	17.88
White Horse Park Water & Sewer (flat rate per lot)	160.00	160.00	-	0%	1,860.00
Commercial Water & Sewer Base	219.45	209.00	10.45	5%	2,796.00
Commercial Water & Sewer Usage Range (per 1k gal, per EDU)					
0 - 22,500 Gallons	5.00	5.00	-	0%	
over 22,500 Gallons	15.00	15.00	-	0%	
Commercial Sewer Only	164.59	156.75	7.84	5%	157.50
Sewer Accessibility	139.90	133.24	6.66	5%	897.60
Water Accessibility	46.63	44.41	2.22	5%	286.45

WORCESTER COUNTY
WATER & WASTEWATER SERVICES
ENTERPRISE FUND BY SERVICE AREA

Riddle Farm Service Area

Account Name	FY27 Budget	FY26 Budget	$ Variance	% Variance	FY25 Actual	FY24 Actual	FY23 Actual
Charges for Services	1,348,900	1,259,875	89,025	7%	897,012	730,917	665,595
Usage Revenue	281,700	350,000	(68,300)	-20%	167,235	141,597	173,544
Interest & Penalties	7,000	7,000	-	0%	50,249	7,136	8,073
Operating Grant	-	600,000	(600,000)	-100%	-	-	-
Other Revenue	4,687,194	-	4,687,194	0%	787,770	2,719	145,408
Transfer From/(To) Reserves	(877,464)	-	(877,464)	0%	-	-	-
General Fund Support	-	402,351	(402,351)	-100%	3,510,177	-	-
Total Revenues	**5,447,330**	**2,619,226**	**2,828,104**	**108%**	**5,412,443**	**882,369**	**992,619**
Personnel Services	389,879	507,161	(117,282)	-23%	402,679	355,509	380,043
Supplies & Materials	297,385	193,725	103,660	54%	151,970	116,450	104,613
Maintenance & Services	876,314	1,674,096	(797,782)	-48%	1,754,047	2,128,967	1,035,281
Other Charges	518,514	43,164	475,350	1101%	40,164	7,122	6,106
Interfund Charges	2,970,238	-	2,970,238	0%	-	25,747	24,293
Depreciation Expense	-	-	-	0%	594,270	593,278	591,373
Capital Outlay	395,000	201,080	193,920	96%	-	-	-
Total Expenses	**5,447,330**	**2,619,226**	**2,828,104**	**108%**	**2,943,131**	**3,227,074**	**2,141,709**
Net Income (Loss)	**-**	**-**	**-**	**0%**	**2,469,312**	**(2,344,705)**	**(1,149,090)**
Additional revenue based on proposed rates	42,678						

See the next page for the Proposed Quarterly Rates.

Riddle Farm Proposed Quarterly Rates	FY27	FY26	$ Change	% Change	$1 Revenue
Water & Sewer Debt Service per EDU	9.00	9.00	-	0%	
Domestic Water & Sewer Base Fee	367.50	350.00	17.50	5%	2,505.00
Domestic Water & Sewer Usage Range (per 1k gal, per EDU)					
0 - 22,500 Gallons	5.00	5.00	-	0%	
over 22,500 Gallons	15.00	15.00	-	0%	
Commercial Water & Sewer Base	367.50	350.00	17.50	5%	192.00
Commercial Water & Sewer Usage Range (per 1k gal, per EDU)					
0 - 22,500 Gallons	5.00	5.00	-	0%	
over 22,500 Gallons	15.00	15.00	-	0%	
Water & Sewer Accessibility charge per EDU	312.38	297.50	14.88	5%	897.60

WORCESTER COUNTY
WATER & WASTEWATER SERVICES
ENTERPRISE FUND BY SERVICE AREA

River Run Service Area

Account Name	FY27 Budget	FY26 Budget	$ Variance	% Variance	FY25 Actual	FY24 Actual	FY23 Actual
Charges for Services	429,250	398,066	52,734	13%	321,214	242,510	202,106
Usage Revenue	21,550	-	21,550	0%	-	-	-
Interest & Penalties	1,000	1,000	-	0%	1,456	1,511	941
Other Revenue	-	-	-	0%	995	1,098	570
General Fund Support	297,641	25,993	271,648	1045%	-	-	-
Total Revenues	**749,441**	**425,059**	**324,382**	**76%**	**323,666**	**245,120**	**203,617**
Personnel Services	133,376	123,329	10,047	8%	111,811	67,548	61,256
Supplies & Materials	44,533	45,574	(1,041)	-2%	25,533	27,979	13,043
Maintenance & Services	226,453	203,665	22,788	11%	182,964	133,279	137,906
Other Charges	15,079	10,020	5,059	50%	9,119	2,745	2,342
Interfund Charges	-	-	-	0%	-	10,880	10,258
Depreciation Expense	-	-	-	0%	-	-	-
Capital Outlay	330,000	42,471	287,529	677%	-	-	-
Total Expenses	**749,441**	**425,059**	**324,382**	**76%**	**329,426**	**242,431**	**224,805**
Net Income (Loss)	**-**	**-**	**-**	**0%**	**(5,761)**	**2,688**	**(21,188)**
Additional revenue based on proposed rates	(10,750)						

River Run Proposed Quarterly Rates

	FY27	FY26	$ Change	% Change		$1 Revenue	
Domestic Sewer Only (flat rate)	262.88	254.38	8.50	3%		1,304.00	
Domestic Water Base Fee	76.81	73.15	3.66	5%		1,124.00	
Domestic Water & Sewer Usage Range (per 1k gal, per EDU)							
0 - 22,500 Gallons	1.25	1.25	-	0%			
over 22,500 Gallons	3.75	3.75	-	0%			
Sewer Accessibility	151.73	144.50	7.23	5%			
Water Accessibility	65.29	62.18	3.11	5%			

WORCESTER COUNTY
WATER & WASTEWATER SERVICES
ENTERPRISE FUND BY SERVICE AREA

West Ocean City Service Area

Account Name	FY27 Budget	FY26 Budget	$ Variance	% Variance	FY25 Actual	FY24 Actual	FY23 Actual
Charges for Services	2,411,300	2,201,122	210,178	10%	1,536,229	1,534,485	1,520,349
Interest & Penalties	126,000	91,000	35,000	38%	114,046	137,943	76,870
Other Revenue	-	-	-	0%	118,014	88,122	3,135
Transfer From/(To) Reserves	(1,091,784)	147,455	(1,239,239)	-840%	-	-	-
Total Revenues	**1,445,516**	**2,439,577**	**(994,061)**	**-41%**	**1,768,289**	**1,760,551**	**1,600,354**
Personnel Services	314,322	309,722	4,600	1%	302,011	117,403	107,191
Supplies & Materials	39,543	36,925	2,618	7%	28,186	31,747	41,090
Maintenance & Services	1,071,389	940,565	130,824	14%	906,735	788,303	769,149
Other Charges	20,262	11,810	8,452	72%	10,688	28,958	24,756
Interfund Charges	-	-	-	0%	-	127,743	120,628
Depreciation Expense	-	-	-	0%	381,321	384,867	371,001
Capital Outlay	-	1,140,555	(1,140,555)	-100%	-	-	-
Total Expenses	**1,445,516**	**2,439,577**	**(994,061)**	**-41%**	**1,628,941**	**1,479,022**	**1,433,815**
Net Income (Loss)	**-**	**-**	**-**	**0%**	**139,348**	**281,529**	**166,539**

Additional revenue based on proposed rates -

Proposed Quarterly Rates

	FY27	FY26	$ Change	% Change		$1 Revenue
Domestic Sewer Only (flat rate per EDU)	139.38	139.38	-	0%		10,450.00
Commercial Sewer Only (flat rate per EDU)	139.38	139.38	-	0%		5,314.00
Accessibility	46.75	46.75	-	0%		1,142.00

NO PROPOSED RATE CHANGE FY27

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

OFFICE OF THE TREASURER
Worcester County
GOVERNMENT CENTER
ONE WEST MARKET STREET, ROOM 1105
P.O. Box 248
SNOW HILL, MARYLAND
21863

Ondrea Starzhevskiy
Finance Officer

Vacant
Deputy Finance Officer

MEMORANDUM

TO: Worcester County Commissioners
FROM: Quinn M. Dittrich, CPA, Enterprise Fund Controller
DATE: May 5, 2026
SUBJECT: Budget Work Session May 12, 2026

Committee Reviewed and recommended budget worksheets for revenues and expenditures are designed to assist you in making decisions on the FY 2027 Requested Budget. Committee Reviewed revenues and expenditures are an increase of $2,676,933 and total $27,868,623. The Committee Reviewed budget is balanced. A summary of the Committee Review recommendations for Water & Wastewater revenue and expenditures are attached.

	2027 Committee Review	Committee Adjustment	2027 Department Final
Revenues	27,868,623	2,676,933	25,191,690
Expenditures	25,468,623	2,676,933	22,791,690
Expenditures - Capital	2,400,000		2,400,000
Surplus/Deficit	-	-	-

Worcester County
Water & Wastewater

	2027 Committee Review	Committee Adjustment	Overall FY27 Committee Variance $ FY26 Adopted	Overall FY27 Committee Variance % FY26 Adopted	2027 Department Final	2026 Adopted Budget	2025 Actual Amount
W&WW - Water & Wastewater							
Revenue							
LOSS DSP ASTS - Gain/Loss on Disposal of Assets	$ -	$ -	$ (100,000.00)	-100%	$ -	$ 100,000.00	$ -
CHG SVC - Charges for Services	$ 20,169,065.00	$ 120,750.00	$ 1,416,966.00	8%	$ 20,048,315.00	$ 18,752,099.00	$ 14,824,498.62
INT/PEN - Interest & Penalties	$ 284,500.00	$ -	$ 49,000.00	21%	$ 284,500.00	$ 235,500.00	$ 1,092,139.78
MISC - Miscellaneous	$ 78,070.00	$ -	$ 1,531.00	2%	$ 78,070.00	$ 76,539.00	$ 49,102.10
OP GRT - Operating Grant	$ 31,500.00	$ -	$ (600,000.00)	-95%	$ 31,500.00	$ 631,500.00	$ 31,500.00
OTH REV - Other Revenue	$ 6,016,421.00	$ 4,566,444.00	$ 3,804,058.00	172%	$ 1,449,977.00	$ 2,212,363.00	$ 2,407,659.27
TRNS IN - Transfers In	$ 61,244.00	$ (1,315,997.00)	$ (1,226,567.00)	-95%	$ 1,377,241.00	$ 1,287,811.00	$ 3,631,302.52
DEBT SRV REV - Debt Service Revenue	$ 1,227,823.00	$ (694,264.00)	$ 1,226,948.00	137,859%	$ 1,922,087.00	$ 875.00	$ 1,880,873.84
Revenue Totals	$ 27,868,623.00	$ 2,676,933.00	$ 4,571,936.00	20%	$ 25,191,690.00	$ 23,296,687.00	$ 23,917,076.13
Expenditures							
PERS SVCS - Personnel Services	$ 7,606,766.00	$ (293,305.00)	$ 188,869.00	3%	$ 7,900,071.00	$ 7,417,897.00	$ 6,973,303.44
SUPP & MAT - Supplies & Materials	$ 2,695,104.00	$ -	$ 310,228.00	13%	$ 2,695,104.00	$ 2,384,876.00	$ 1,629,701.81
MAINT & SVCS - Maintenance & Services	$ 8,500,626.00	$ -	$ (59,854.00)	-1%	$ 8,500,626.00	$ 8,560,480.00	$ 9,223,889.09
OTHR CHGS - Other Charges	$ 3,279,912.00	$ -	$ 2,949,662.00	893%	$ 3,279,912.00	$ 330,250.00	$ 822,847.05
INTFND CHGS - Interfund Charges	$ 2,970,238.00	$ 2,970,238.00	$ 2,970,238.00		$ -	$ -	$ -
CAP EQ - Capital Equipment	$ 2,815,977.00	$ -	$ (1,677,207.00)	-37%	$ 2,815,977.00	$ 4,493,184.00	$ 3,807,032.37
Expenditure Totals	$ 27,868,623.00	$ 2,676,933.00	$ 4,681,936.00	0	$ 25,191,690.00	$ 23,186,687.00	$ 22,456,773.76
Water & Wastewater Totals	**$ -**	**$ -**	**$ (110,000.00)**	**-100%**	**$ -**	**$ 110,000.00**	**$1,460,302.37**

Water & Wastewater Budget Worksheet Report

	Account Number	Account Description	2027 Committee Review	Committee Adjustments	2027 Department Final	Committee Review Comments
Fund: 520 - Assateague Point						
REVENUES						
	5975.100	Transfers From (To) Reserve	(17,724.00)	(7,973.00)	(9,751.00)	Update to balance budget
EXPENSES						
	6000.100	Personnel Services Salaries	73,173.00	(2,088.00)	75,261.00	
	6010.020	Benefits Contingency	22.00	(21.00)	43.00	
	6010.030	Benefits Hospitalization Insurance	40,654.00	(122.00)	40,776.00	
	6010.050	Benefits Retirement	19,045.00	(1,177.00)	20,222.00	
	6010.060	Benefits Social Security Taxes	10,869.00	(159.00)	11,028.00	
	6010.070	Benefits Unemployment Insurance	29.00	(27.00)	56.00	
	6010.090	Benefits Workmans Compensation Ins	1,248.00	(917.00)	2,165.00	
	6010.120	Benefits Long Term Disability	342.00	(5.00)	347.00	
	6010.130	Benefits Life Insurance	290.00	(4.00)	294.00	
	6010.140	Benefits FSA & PSA Admin and EAP Program	195.00	(184.00)	379.00	
	6010.150	Benefits Retirement Administration Fee	133.00	(125.00)	258.00	
	6010.900	Benefits OPEB contribution	3,170.00	(3,144.00)	6,314.00	OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
Fund REVENUE Total: 520 - Assateague Point			$571,291.00	($7,973.00)	$579,264.00	
Fund EXPENSE Total: 520 - Assateague Point			$571,291.00	($7,973.00)	$579,264.00	
Fund Total: 520 - Assateague Point			$0.00	$0.00	$0.00	

Water & Wastewater Budget Worksheet Report

	Account Number	Account Description	2027 Committee Review	Committee Adjustments	2027 Department Final	Committee Review Comments
Fund: 525 - Briddletown						
REVENUES						
	5975.200	Transfers From Other Funds	6,541.00	(181.00)	6,722.00	Update to balance budget
EXPENSES						
	6010.020	Benefits Contingency	1.00	(1.00)	2.00	
	6010.030	Benefits Hospitalization Insurance	1,544.00	(2.00)	1,546.00	
	6010.070	Benefits Unemployment Insurance	1.00	(1.00)	2.00	
	6010.090	Benefits Workmans Compensation Ins	63.00	(25.00)	88.00	
	6010.140	Benefits FSA & PSA Admin and EAP Program	10.00	(5.00)	15.00	
	6010.150	Benefits Retirement Administration Fee	7.00	(3.00)	10.00	
	6010.900	Benefits OPEB contribution	146.00	(144.00)	290.00	OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
		Fund REVENUE Total: 525 - Briddletown	$58,541.00	($181.00)	$58,722.00	
		Fund EXPENSE Total: 525 - Briddletown	$58,541.00	($181.00)	$58,722.00	
		Fund Total: 525 - Briddletown	$0.00	$0.00	$0.00	

Water & Wastewater Budget Worksheet Report

	Account Number	Account Description	2027 Committee Review	Committee Adjustments	2027 Department Final	Committee Review Comments
Fund: 530 - Edgewater Acres						
REVENUES						
	5975.100	Transfers From (To) Reserve	(30,936.00)	(3,904.00)	(27,032.00)	Update to balance budget
EXPENSES						
	6000.100	Personnel Services Salaries	26,698.00	(1,863.00)	28,561.00	
	6010.020	Benefits Contingency	8.00	(3.00)	11.00	
	6010.030	Benefits Hospitalization Insurance	8,703.00	(761.00)	9,464.00	
	6010.050	Benefits Retirement	4,447.00	(246.00)	4,693.00	
	6010.060	Benefits Social Security Taxes	2,726.00	(142.00)	2,868.00	
	6010.070	Benefits Unemployment Insurance	11.00	(4.00)	15.00	
	6010.090	Benefits Workmans Compensation Ins	456.00	(110.00)	566.00	
	6010.120	Benefits Long Term Disability	85.00	(4.00)	89.00	
	6010.130	Benefits Life Insurance	71.00	(3.00)	74.00	
	6010.140	Benefits FSA & PSA Admin and EAP Program	71.00	(28.00)	99.00	
	6010.150	Benefits Retirement Administration Fee	49.00	(18.00)	67.00	
	6010.900	Benefits OPEB contribution	728.00	(722.00)	1,450.00	OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
Fund REVENUE Total: 530 - Edgewater Acres			$341,639.00	($3,904.00)	$345,543.00	
Fund EXPENSE Total: 530 - Edgewater Acres			$341,639.00	($3,904.00)	$345,543.00	
Fund Total: 530 - Edgewater Acres			$0.00	$0.00	$0.00	

Water & Wastewater Budget Worksheet Report

	Account Number	Account Description	2027 Committee Review	Committee Adjustments	2027 Department Final	Committee Review Comments
Fund: 535 - Landings						
REVENUES						
	5975.200	Transfers From Other Funds	506,874.00	(3,846.00)	510,720.00	Update to balance budget
EXPENSES						
PERS SVCS - Personnel Services						
	6000.100	Personnel Services Salaries	82,000.00	(284.00)	82,284.00	
	6010.020	Benefits Contingency	25.00	(10.00)	35.00	
	6010.030	Benefits Hospitalization Insurance	26,577.00	(48.00)	26,625.00	
	6010.050	Benefits Retirement	15,695.00	(161.00)	15,856.00	
	6010.060	Benefits Social Security Taxes	9,035.00	(22.00)	9,057.00	
	6010.070	Benefits Unemployment Insurance	32.00	(14.00)	46.00	
	6010.090	Benefits Workmans Compensation Ins	1,400.00	(377.00)	1,777.00	
	6010.140	Benefits FSA & PSA Admin and EAP Program	219.00	(92.00)	311.00	
	6010.150	Benefits Retirement Administration Fee	149.00	(63.00)	212.00	
	6010.900	Benefits OPEB contribution	2,798.00	(2,775.00)	5,573.00	OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
		Fund REVENUE Total: 535 - Landings	$1,066,374.00	($3,846.00)	$1,070,220.00	
		Fund EXPENSE Total: 535 - Landings	$1,066,374.00	($3,846.00)	$1,070,220.00	
		Fund Total: 535 - Landings	$0.00	$0.00	$0.00	

Water & Wastewater Budget Worksheet Report

	Account Number	Account Description	2027 Committee Review	Committee Adjustments	2027 Department Final	Committee Review Comments
Fund: 540 - Lighthouse Sound						
REVENUES						
	5975.100	Transfers From (To) Reserve	(23,760.00)	(4,147.00)	(19,613.00)	Update to balance budget
EXPENSES						
PERS SVCS - Personnel Services						
	6000.100	Personnel Services Salaries	19,203.00	(2,044.00)	21,247.00	
	6010.020	Benefits Contingency	6.00	(3.00)	9.00	
	6010.030	Benefits Hospitalization Insurance	6,800.00	(839.00)	7,639.00	
	6010.050	Benefits Retirement	3,501.00	(258.00)	3,759.00	
	6010.060	Benefits Social Security Taxes	2,026.00	(155.00)	2,181.00	
	6010.070	Benefits Unemployment Insurance	8.00	8.00	0.00	
	6010.090	Benefits Workmans Compensation Ins	328.00	(103.00)	431.00	
	6010.120	Benefits Long Term Disability	63.00	(4.00)	67.00	
	6010.130	Benefits Life Insurance	52.00	(4.00)	56.00	
	6010.140	Benefits FSA & PSA Admin and EAP Program	51.00	(24.00)	75.00	
	6010.150	Benefits Retirement Administration Fee	35.00	(16.00)	51.00	
	6010.900	Benefits OPEB contribution	712.00	(705.00)	1,417.00	OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
Fund REVENUE Total: 540 - Lighthouse Sound			$117,240.00	($4,147.00)	$121,387.00	
Fund EXPENSE Total: 540 - Lighthouse Sound			$117,240.00	($4,147.00)	$121,387.00	
Fund Total: 540 - Lighthouse Sound			$0.00	$0.00	$0.00	

Water & Wastewater — Budget Worksheet Report

	Account Number	Account Description	2027 Committee Review	Committee Adjustments	2027 Department Final	Committee Review Comments
Fund: 545 - Mystic Harbour						
REVENUES						
	5975.100	Transfers From (To) Reserve	281,415.00	(22,398.00)	303,813.00	Update to balance budget
EXPENSES						
PERS SVCS - Personnel Services						
	6000.100	Personnel Services Salaries	357,038.00	(2,144.00)	359,182.00	
	6010.020	Benefits Contingency	109.00	(76.00)	185.00	
	6010.030	Benefits Hospitalization Insurance	163,635.00	(302.00)	163,937.00	
	6010.050	Benefits Retirement	81,296.00	(1,208.00)	82,504.00	
	6010.060	Benefits Social Security Taxes	47,132.00	(163.00)	47,295.00	
	6010.070	Benefits Unemployment Insurance	141.00	(98.00)	239.00	
	6010.090	Benefits Workmans Compensation Ins	6,096.00	(3,174.00)	9,270.00	
	6010.120	Benefits Long Term Disability	1,485.00	(5.00)	1,490.00	
	6010.130	Benefits Life Insurance	1,255.00	(4.00)	1,259.00	
	6010.140	Benefits FSA & PSA Admin and EAP Program	954.00	(669.00)	1,623.00	
	6010.150	Benefits Retirement Administration Fee	650.00	(456.00)	1,106.00	
	6010.900	Benefits OPEB contribution	14,215.00	(14,099.00)	28,314.00	OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
Fund REVENUE Total: 545 - Mystic Harbour			$3,525,215.00	($22,398.00)	$3,547,613.00	
Fund EXPENSE Total: 545 - Mystic Harbour			$3,525,215.00	($22,398.00)	$3,547,613.00	
Fund Total: 545 - Mystic Harbour			$0.00	$0.00	$0.00	

Water & Wastewater Budget Worksheet Report

	Account Number	Account Description	2027 Committee Review	Committee Adjustments	2027 Department Final	Committee Review Comments
Fund: 550 - Newark						
REVENUES						
	5975.100	Transfers From (To) Reserve	14,461.00	(2,842.00)	17,303.00	Update to balance budget
EXPENSES						
	6000.100	Personnel Services Salaries	57,008.00	(42.00)	57,050.00	
	6010.020	Benefits Contingency	17.00	(13.00)	30.00	
	6010.030	Benefits Hospitalization Insurance	22,257.00	100.00	22,157.00	
	6010.050	Benefits Retirement	13,443.00	157.00	13,286.00	
	6010.060	Benefits Social Security Taxes	7,556.00	(3.00)	7,559.00	
	6010.070	Benefits Unemployment Insurance	22.00	(16.00)	38.00	
	6010.090	Benefits Workmans Compensation Ins	974.00	(510.00)	1,484.00	
	6010.120	Benefits Long Term Disability	240.00	4.00	236.00	
	6010.130	Benefits Life Insurance	202.00	4.00	198.00	
	6010.140	Benefits FSA & PSA Admin and EAP Program	152.00	(108.00)	260.00	
	6010.150	Benefits Retirement Administration Fee	104.00	(73.00)	177.00	
	6010.900	Benefits OPEB contribution	2,361.00	(2,342.00)	4,703.00	OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
		Fund REVENUE Total: 550 - Newark	$345,431.00	($2,842.00)	$348,273.00	
		Fund EXPENSE Total: 550 - Newark	$345,431.00	($2,842.00)	$348,273.00	
		Fund Total: 550 - Newark	$0.00	$0.00	$0.00	

Water & Wastewater Budget Worksheet Report

	Account Number	Account Description	2027 Committee Review	Committee Adjustments	2027 Department Final	Committee Review Comments
Fund: 555 - Ocean Pines						
REVENUES						
	5975.100	Transfers From (To) Reserve	193,262.00	(210,585.00)	403,847.00	Update to balance budget
EXPENSES						
Department: 8001 - Admin						
	6010.020	Benefits Contingency	196.00	(10.00)	206.00	
	6010.030	Benefits Hospitalization Insurance	120,527.00	(186.00)	120,713.00	
	6010.050	Benefits Retirement	98,963.00	(11.00)	98,974.00	
	6010.060	Benefits Social Security Taxes	52,471.00	(6.00)	52,477.00	
	6010.070	Benefits Unemployment Insurance	253.00	(13.00)	266.00	
	6010.090	Benefits Workmans Compensation Ins	10,990.00	684.00	10,306.00	
	6010.140	Benefits FSA & PSA Admin and EAP Program	1,720.00	(85.00)	1,805.00	
	6010.150	Benefits Retirement Administration Fee	1,171.00	(58.00)	1,229.00	
	6010.900	Benefits OPEB contribution	21,218.00	(21,044.00)	42,262.00	OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
Department: 8002 - Water						
	6000.100	Personnel Services Salaries	622,963.00	3,279.00	619,684.00	
	6010.020	Benefits Contingency	190.00	(45.00)	235.00	
	6010.030	Benefits Hospitalization Insurance	185,815.00	(277.00)	186,092.00	
	6010.050	Benefits Retirement	108,597.00	365.00	108,232.00	
	6010.060	Benefits Social Security Taxes	57,316.00	252.00	57,064.00	
	6010.070	Benefits Unemployment Insurance	245.00	(60.00)	305.00	
	6010.090	Benefits Workmans Compensation Ins	10,639.00	(1,163.00)	11,802.00	
	6010.120	Benefits Long Term Disability	1,816.00	9.00	1,807.00	
	6010.130	Benefits Life Insurance	1,524.00	8.00	1,516.00	
	6010.140	Benefits FSA & PSA Admin and EAP Program	1,664.00	(402.00)	2,066.00	
	6010.150	Benefits Retirement Administration Fee	1,134.00	(274.00)	1,408.00	
	6010.900	Benefits OPEB contribution	20,571.00	(20,402.00)	40,973.00	OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.

Water & Wastewater — Budget Worksheet Report

	Account Number	Account Description	2027 Committee Review	Committee Adjustments	2027 Department Final	Committee Review Comments
Department:	**8003 - Treatment Plant**					
	6000.100	Personnel Services Salaries	1,016,737.00	2,673.00	1,014,064.00	
	6010.020	Benefits Contingency	310.00	(3.00)	313.00	
	6010.030	Benefits Hospitalization Insurance	325,908.00	6,098.00	319,810.00	
	6010.050	Benefits Retirement	165,605.00	9,787.00	155,818.00	
	6010.060	Benefits Social Security Taxes	80,430.00	204.00	80,226.00	
	6010.070	Benefits Unemployment Insurance	400.00	(5.00)	405.00	
	6010.090	Benefits Workmans Compensation Ins	17,365.00	1,668.00	15,697.00	
	6010.120	Benefits Long Term Disability	2,488.00	185.00	2,303.00	
	6010.130	Benefits Life Insurance	2,090.00	155.00	1,935.00	
	6010.140	Benefits FSA & PSA Admin and EAP Program	2,716.00	(32.00)	2,748.00	
	6010.150	Benefits Retirement Administration Fee	1,851.00	(21.00)	1,872.00	
	6010.900	Benefits OPEB contribution	29,352.00	(29,112.00)	58,464.00	OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
Department:	**8004 - Collection Systems**					
	6000.100	Personnel Services Salaries	554,252.00	(84,602.00)	638,854.00	
	6010.020	Benefits Contingency	168.00	(82.00)	250.00	
	6010.030	Benefits Hospitalization Insurance	189,373.00	(22,868.00)	212,241.00	
	6010.050	Benefits Retirement	121,313.00	(24,016.00)	145,329.00	
	6010.060	Benefits Social Security Taxes	57,699.00	(6,471.00)	64,170.00	
	6010.070	Benefits Unemployment Insurance	218.00	(106.00)	324.00	
	6010.090	Benefits Workmans Compensation Ins	9,438.00	(3,104.00)	12,542.00	
	6010.120	Benefits Long Term Disability	1,801.00	(206.00)	2,007.00	
	6010.130	Benefits Life Insurance	1,515.00	(174.00)	1,689.00	
	6010.140	Benefits FSA & PSA Admin and EAP Program	1,476.00	(719.00)	2,195.00	
	6010.150	Benefits Retirement Administration Fee	1,006.00	(490.00)	1,496.00	
	6010.900	Benefits OPEB contribution	20,070.00	(19,905.00)	39,975.00	OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
		Fund REVENUE Total: 555 - Ocean Pines	$11,357,362.00	($210,585.00)	$11,567,947.00	
		Fund EXPENSE Total: 555 - Ocean Pines	$11,357,362.00	($210,585.00)	$11,567,947.00	
		Fund Total: 555 - Ocean Pines	$0.00	$0.00	$0.00	

Water & Wastewater			Budget Worksheet Report			
	Account Number	Account Description	2027 Committee Review	Committee Adjustments	2027 Department Final	Committee Review Comments
Fund: 556 - Ocean Pines Debt Service						
REVENUES						
	5975.100	Transfers From (To) Reserve	462,545.00	694,264.00	(231,719.00)	Updated to balance budget
	5980	Front Foot/EDU Revenue	685,112.00	(694,264.00)	1,379,376.00	Decrease due to adjusting $36 debt service to $18
	Fund REVENUE	Total: 556 - Ocean Pines Debt Service	$1,147,657.00	$0.00	$1,147,657.00	
	Fund EXPENSE	Total: 556 - Ocean Pines Debt Service	$1,147,657.00	$0.00	$1,147,657.00	
		Fund Total: 556 - Ocean Pines Debt Service	$0.00	$0.00	$0.00	

Water & Wastewater Budget Worksheet Report

	Account Number	Account Description	2027 Committee Review	Committee Adjustments	2027 Department Final	Committee Review Comments
Fund: 570 - Riddle Farm						
REVENUES						
	5825	Future Capital Development Reven	120,750.00	120,750.00	0.00	Anticipated EDU purchase from Super Giant
	5042	Equity Contribution	4,508,644.00	4,508,644.00	0.00	Anticipated EDU Purchase from Super Giant
	5850	Other Revenue	57,800.00	57,800.00	0.00	Anticipated EDU purchase from Super Giant
	5975.100	Transfers From (To) Reserve	(877,464.00)	(1,431,686.00)	554,222.00	Update to balance budget
	5975.200	Transfers From Other Funds	0.00	(300,000.00)	300,000.00	Update to balance budget
EXPENSES						
	6000.100	Personnel Services Salaries	96,087.00	(3,741.00)	99,828.00	
	6010.020	Benefits Contingency	29.00	(44.00)	73.00	
	6010.030	Benefits Hospitalization Insurance	76,496.00	(1,618.00)	78,114.00	
	6010.050	Benefits Retirement	31,818.00	(496.00)	32,314.00	
	6010.060	Benefits Social Security Taxes	18,394.00	(285.00)	18,679.00	
	6010.070	Benefits Unemployment Insurance	38.00	(56.00)	94.00	
	6010.090	Benefits Workmans Compensation Ins	1,641.00	(2,021.00)	3,662.00	
	6010.120	Benefits Long Term Disability	585.00	(9.00)	594.00	
	6010.130	Benefits Life Insurance	495.00	(7.00)	502.00	
	6010.140	Benefits FSA & PSA Admin and EAP Program	257.00	(384.00)	641.00	
	6010.150	Benefits Retirement Administration Fee	175.00	(262.00)	437.00	
	6010.900	Benefits OPEB contribution	5,854.00	(5,807.00)	11,661.00	OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
	8100.010	Transfers Out Transfers to Other Funds	2,970,238.00	2,970,238.00	0.00	Payments due to General Fund and Developer for EDU purchase
		Fund REVENUE Total: 570 - Riddle Farm	$5,447,330.00	$2,955,508.00	$2,491,822.00	
		Fund EXPENSE Total: 570 - Riddle Farm	$5,447,330.00	$2,955,508.00	$2,491,822.00	
		Fund Total: 570 - Riddle Farm	$0.00	$0.00	$0.00	

Water & Wastewater Budget Worksheet Report

	Account Number	Account Description	2027 Committee Review	Committee Adjustments	2027 Department Final	Committee Review Comments
Fund: 575 - River Run						
REVENUES						
	5975.200	Transfers From Other Funds	297,641.00	(1,836.00)	299,477.00	Update to balance budget
EXPENSES						
PERS SVCS - Personnel Services						
	6000.100	Personnel Services Salaries	65,169.00	382.00	64,787.00	
	6010.020	Benefits Contingency	20.00	(6.00)	26.00	
	6010.030	Benefits Hospitalization Insurance	18,120.00	(42.00)	18,162.00	
	6010.050	Benefits Retirement	12,853.00	42.00	12,811.00	
	6010.060	Benefits Social Security Taxes	6,685.00	30.00	6,655.00	
	6010.070	Benefits Unemployment Insurance	64.00	30.00	34.00	
	6010.090	Benefits Workmans Compensation Ins	1,113.00	(195.00)	1,308.00	
	6010.120	Benefits Long Term Disability	214.00	2.00	212.00	
	6010.130	Benefits Life Insurance	180.00	2.00	178.00	
	6010.140	Benefits FSA & PSA Admin and EAP Program	174.00	(55.00)	229.00	
	6010.150	Benefits Retirement Administration Fee	119.00	(37.00)	156.00	
	6010.900	Benefits OPEB contribution	2,006.00	(1,989.00)	3,995.00	OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
		Fund REVENUE Total: 575 - River Run	$749,441.00	($1,836.00)	$751,277.00	
		Fund EXPENSE Total: 575 - River Run	$749,441.00	($1,836.00)	$751,277.00	
		Fund Total: 575 - River Run	$0.00	$0.00	$0.00	

Water & Wastewater Budget Worksheet Report

	Account Number	Account Description	2027 Committee Review	Committee Adjustments	2027 Department Final	Committee Review Comments
Fund: 580 - West Ocean City						
REVENUES						
	5975.100	Transfers From (To) Reserve	(1,091,784.00)	(20,863.00)	(1,070,921.00)	Update to balance budget
EXPENSES						
	6000.100	Personnel Services Salaries	163,233.00	(9,684.00)	172,917.00	
	6010.020	Benefits Contingency	50.00	(16.00)	66.00	
	6010.030	Benefits Hospitalization Insurance	47,599.00	(3,968.00)	51,567.00	
	6010.050	Benefits Retirement	28,192.00	(1,285.00)	29,477.00	
	6010.060	Benefits Social Security Taxes	16,007.00	(740.00)	16,747.00	
	6010.070	Benefits Unemployment Insurance	64.00	(21.00)	85.00	
	6010.090	Benefits Workmans Compensation Ins	2,788.00	(505.00)	3,293.00	
	6010.120	Benefits Long Term Disability	479.00	(24.00)	503.00	
	6010.130	Benefits Life Insurance	408.00	(20.00)	428.00	
	6010.140	Benefits FSA & PSA Admin and EAP Program	436.00	(141.00)	577.00	
	6010.150	Benefits Retirement Administration Fee	297.00	(96.00)	393.00	
	6010.900	Benefits OPEB contribution	4,399.00	(4,363.00)	8,762.00	OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
Fund REVENUE Total: 580 - West Ocean City			$1,445,516.00	($20,863.00)	$1,466,379.00	
Fund EXPENSE Total: 580 - West Ocean City			$1,445,516.00	($20,863.00)	$1,466,379.00	
Fund Total: 580 - West Ocean City			$0.00	$0.00	$0.00	
REVENUE GRAND Totals:			$27,868,623.00	$2,676,933.00	$25,191,690.00	
EXPENSE GRAND Totals:			$27,868,623.00	$2,676,933.00	$25,191,690.00	
Grand Totals:			$0.00	$0.00	$0.00	

Shared Facilities — Budget Worksheet Report

Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance %	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	FY2024 Actual Amount
Fund: 505 - Shared Facilities/Escrow									
REVENUES									
	INT/PEN - Interest & Penalties	$0.00	$0.00	($10,000.00)	-100%	$0.00	$10,000.00	$0.00	$0.00
	OTH REV - Other Revenue	$40,000.00	$0.00	$38,737.00	3067%	$40,000.00	$1,263.00	$106,278.97	$35,156.50
	REVENUES Total	$40,000.00	$0.00	$28,737.00	255%	$40,000.00	$11,263.00	$106,278.97	$35,156.50
EXPENSES									
	PERS SVCS - Personnel Services	$0.00	$0.00	$0.00	N/A	0.00	$0.00	$0.00	$39,328.10
	SUPP & MAT - Supplies & Materials	$0.00	$0.00	($199.00)	-100%	$0.00	$199.00	$0.00	$0.00
	MAINT & SVCS - Maintenance & Services	$40,000.00	$0.00	$38,936.00	3659%	$40,000.00	$1,064.00	$84,060.00	$22,710.97
	EXPENSES Total	$40,000.00	$0.00	$38,737.00	3067%	$40,000.00	$1,263.00	$84,060.00	$62,039.07
	Fund Total: 505 - Shared Facilities/Escrow	$0.00	$0.00	($10,000.00)	-100%	$0.00	$10,000.00	$22,218.97	($26,882.57)

Shared Facilities			Revenue Budget Worksheet Report								
	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance%	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
Fund: 505 - Shared Facilities/Escrow											
REVENUES											
INT/PEN - Interest & Penalties											
	4700	Interest On Investments	0.00	0.00	100%	100%	0.00	10,000.00	0.00		
Account Classification Total: INT/PEN - Interest & Penalties			$0.00	$0.00	100%	100%	$0.00	$10,000.00	$0.00		
OTH REV - Other Revenue											
	5855	Payments By Developers	40,000.00	0.00	100%	100%	40,000.00	1,263.00	106,278.97	Historical average	
Account Classification Total: OTH REV - Other Revenue			$40,000.00	$0.00	100%	100%	$40,000.00	$1,263.00	$106,278.97		
REVENUES Total			$40,000.00	$0.00	100%	100%	$40,000.00	$11,263.00	$106,278.97		
Fund Total: 505 - Shared Facilities/Escrow			**$0.00**	**$0.00**	**100%**	**100%**	**$0.00**	**$10,000.00**	**$22,218.97**		

Shared Facilities			Expense Budget Worksheet Report								
	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance%	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
Fund: 505 - Shared Facilities/Escrow											
EXPENSES											
SUPP & MAT - Supplies & Materials											
	6200.020	Other Supplies & Materials Materials	0.00	0.00	0.00	0%	0.00	199.00	0.00		
Account Classification Total: SUPP & MAT - Supplies & Materials			$0.00	$0.00	$0.00	0%	$0.00	$199.00	$0.00		
MAINT & SVCS - Maintenance & Services											
	6530.100	Consulting Services Professional Fees	40,000.00	0.00	0.00	N/A	40,000.00	0.00	84,060.00	Historical average	
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	0.00	0.00	0.00	0%	0.00	1,064.00	0.00		
ount Classification Total: MAINT & SVCS - Maintenance & Services			$40,000.00	$0.00	$0.00	0%	$40,000.00	$1,064.00	$84,060.00		
EXPENSES Total			$40,000.00	$0.00	$0.00	0%	$40,000.00	$1,263.00	$84,060.00		
Fund Total: 505 - Shared Facilities/Escrow			$0.00	$0.00	$0.00	0%	$0.00	$10,000.00	$22,218.97		

Support Group — Budget Worksheet Report

Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance %	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	FY2024 Actual Amount
Fund: 510 - Support									
REVENUES									
	LOSS DSP ASTS - Gain/Loss on Disposal of Assets	$0.00	$0.00	$0.00	N/A	$0.00	$0.00	$0.00	$2,157.00
	OTH REV - Other Revenue	$528,500.00	$0.00	$54,900.00	12%	$528,500.00	$473,600.00	$150,911.76	$5,435.08
	REVENUES Total	$528,500.00	$0.00	$54,900.00	12%	$528,500.00	$473,600.00	$150,911.76	$7,592.08
EXPENSES									
	PERS SVCS - Personnel Services	$0.00	$0.00	$0.00	N/A	$0.00	$0.00	$0.00	$4,406.33
	SUPP & MAT - Supplies & Materials	$188,400.00	$0.00	$14,900.00	9%	$188,400.00	$173,500.00	$0.00	$0.00
	MAINT & SVCS - Maintenance & Services	$163,500.00	$0.00	$0.00	0%	$163,500.00	$163,500.00	$0.00	$0.00
	OTHR CHGS - Other Charges	$6,600.00	$0.00	$0.00	0%	$6,600.00	$6,600.00	$0.00	$1,028.78
	CAP EQ - Capital Equipment	$170,000.00	$0.00	$40,000.00	31%	$170,000.00	$130,000.00	$67,255.59	$55,599.27
	EXPENSES Total	$528,500.00	$0.00	$54,900.00	12%	$528,500.00	$473,600.00	$67,255.59	$61,034.38
	Fund Total: 510 - Support	$0.00	$0.00	0%	0%	$0.00	$0.00	$83,656.17	($53,442.30)

Support Group			Revenue Budget Worksheet Report								
	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance%	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
Fund: 510 - Support											
REVENUES											
OTH REV - Other Revenue											
	5830	Reimb Benefits From Service Area	358,500.00	0.00	N/A	N/A	358,500.00	0.00	0.00	Previously budgeted in 510.5850	
	5850	Other Revenue	0.00	0.00	100%	100%	0.00	343,600.00	150,911.76	Now budgeted in 510.5830	
	5870	Reimb Equip/Veh Service Areas	170,000.00	0.00	100%	100%	170,000.00	130,000.00	0.00		
Account Classification Total: OTH REV - Other Revenue			$528,500.00	$0.00	100%	100%	$528,500.00	$473,600.00	$150,911.76		
REVENUES Total			$528,500.00	$0.00	100%	100%	$528,500.00	$473,600.00	$150,911.76		
Fund Total: 510 - Support			**$0.00**	**$0.00**	**0%**	**0%**	**$0.00**	**$0.00**	**$83,656.17**		

Support Group — Expense Budget Worksheet Report

	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance%	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
Fund:	**510 - Support**										
EXPENSES											
SUPP & MAT - Supplies & Materials											
	6100.010	Administrative Expense Administrative Expenses	90,000.00	0.00	0.00	0%	90,000.00	90,000.00	0.00	All 510 Fund expense accounts were previously cleared out every quarter or at the end of the fiscal year when expenses were allocated to the service areas. Starting in FY26, the expenses will be kept in the 510 Fund for historical tracking.	
	6110.090	Supplies & Equipment Computers & Printers	2,900.00	0.00	2,900.00	0%	2,900.00	0.00	0.00		
	6110.340	Supplies & Equipment Safety Program Equipment	6,000.00	0.00	0.00	0%	6,000.00	6,000.00	0.00		
	6110.390	Supplies & Equipment Small Equipment	2,000.00	0.00	0.00	0%	2,000.00	2,000.00	0.00		
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	10,500.00	0.00	0.00	0%	10,500.00	10,500.00	0.00		
	6130.055	Equipment Maintenance Roads Management System	50,000.00	0.00	12,000.00	32%	50,000.00	38,000.00	0.00	Adding WTP modules to the work order system	
	6150.050	Uniforms & Personal Equipment Uniforms	7,000.00	0.00	0.00	0%	7,000.00	7,000.00	0.00		
	6200.020	Other Supplies & Materials Materials	20,000.00	0.00	0.00	0%	20,000.00	20,000.00	0.00		
Account Classification Total: SUPP & MAT - Supplies & Materials			$188,400.00	$0.00	$14,900.00	9%	$188,400.00	$173,500.00	$0.00		
MAINT & SVCS - Maintenance & Services											
	6530.100	Consulting Services Professional Fees	25,000.00	0.00	0.00	0%	25,000.00	25,000.00	0.00		
	6540.020	Vehicle Operating Expenses Fuel - WC Fleet	50,000.00	0.00	0.00	0%	50,000.00	50,000.00	0.00		
	6540.030	Vehicle Operating Expenses Vehicle Maintenance	70,000.00	0.00	0.00	0%	70,000.00	70,000.00	0.00		
	6540.060	Vehicle Operating Expenses Vehicle Equipment	12,500.00	0.00	0.00	0%	12,500.00	12,500.00	0.00		
	6550.270	Building Site Expenses Telephone	6,000.00	0.00	0.00	0%	6,000.00	6,000.00	0.00		
ount Classification Total: MAINT & SVCS - Maintenance & Services			$163,500.00	$0.00	$0.00	0%	$163,500.00	$163,500.00	$0.00		
OTHR CHGS - Other Charges											
	7000.060	Travel, Training & Expense Educational Training	6,600.00	0.00	0.00	0%	6,600.00	6,600.00	0.00		
Account Classification Total: OTHR CHGS - Other Charges			$6,600.00	$0.00	$0.00	0%	$6,600.00	$6,600.00	$0.00		
CAP EQ - Capital Equipment											
	9010.010	Capital Equipment New Vehicles	170,000.00	0.00	40,000.00	31%	170,000.00	130,000.00	0.00	Two 2-WD trucks	
	9100.010	Depreciation Depreciation Expense	0.00	0.00	0.00	0%	0.00	0.00	67,255.59		
Account Classification Total: CAP EQ - Capital Equipment			$170,000.00	$0.00	$40,000.00	31%	$170,000.00	$130,000.00	$67,255.59		
EXPENSES Total			$528,500.00	$0.00	$54,900.00	12%	$528,500.00	$473,600.00	$67,255.59		
Fund Total: 510 - Support			$0.00	$0.00	$0.00	0%	$0.00	$0.00	$83,656.17		

Construction Group — Budget Worksheet Report

Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance %	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	FY2024 Actual Amount
Fund: 511 - Construction									
REVENUES									
	OTH REV - Other Revenue	$525,077.00	$0.00	($456,023.00)	-46%	$525,077.00	$981,100.00	$125,869.06	$0.00
	REVENUES Total	$525,077.00	$0.00	($456,023.00)	-46%	$525,077.00	$981,100.00	$125,869.06	$0.00
EXPENSES									
	SUPP & MAT - Supplies & Materials	$97,000.00	$0.00	$70,000.00	259%	$97,000.00	$27,000.00	$0.00	$0.00
	MAINT & SVCS - Maintenance & Services	$204,100.00	$0.00	$50,000.00	32%	$204,100.00	$154,100.00	$0.00	($0.04)
	OTHR CHGS - Other Charges	$0.00	$0.00	$0.00	0%	$0.00	$0.00	$0.00	$2,376.90
	CAP EQ - Capital Equipment	$223,977.00	$0.00	($576,023.00)	-72%	$223,977.00	$800,000.00	$36,230.69	$40,034.73
	EXPENSES Total	$525,077.00	$0.00	($456,023.00)	-46%	$525,077.00	$981,100.00	$36,230.69	$42,411.59
	Fund Total: 511 - Construction	$0.00	$0.00	$0.00	0%	$0.00	$0.00	$89,638.37	($42,411.59)

Construction Group			Revenue Budget Worksheet Report								
	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance%	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
Fund: 511 - Construction											
REVENUES											
OTH REV - Other Revenue											
	5830	Reimb Benefits From Service Area	301,100.00	0.00	N/A	N/A	301,100.00	0.00	0.00	Previously budgeted in account 511.5850	
	5850	Other Revenue	0.00	0.00	100%	100%	0.00	181,100.00	125,869.06	Now budgeted in account 511.5830	
	5870	Reimb Equip/Veh Service Areas	223,977.00	0.00	100%	100%	223,977.00	800,000.00	0.00		
Account Classification Total: OTH REV - Other Revenue			$525,077.00	$0.00	100%	100%	$525,077.00	$981,100.00	$125,869.06		
REVENUES Total			$525,077.00	$0.00	100%	100%	$525,077.00	$981,100.00	$125,869.06		
Fund Total: 511 - Construction			**$0.00**	**$0.00**	**0%**	**0%**	**$0.00**	**$0.00**	**$89,638.37**		

Construction Group — Expense Budget Worksheet Report

	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance%	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
Fund: 511 - Construction											
EXPENSES											
SUPP & MAT - Supplies & Materials											
	6110.340	Supplies & Equipment Safety Program Equipment	2,500.00	0.00	0.00	0%	2,500.00	2,500.00	0.00	All 511 Fund expense accounts were previously cleared out every quarter or at the end of the fiscal year when expenses were allocated to the service areas. Starting in FY26, the expenses will be kept in the 511 Fund for historical tracking.	
	6110.390	Supplies & Equipment Small Equipment	11,000.00	0.00	10,000.00	1000%	11,000.00	1,000.00	0.00	Increase due to moving the Vehicle Group previously budgeted in Ocean Pines to the Construction Group.	
	6110.420	Supplies & Equipment Tools & Supplies	80,000.00	0.00	60,000.00	300%	80,000.00	20,000.00	0.00	Increase due to moving the Vehicle Group previously budgeted in Ocean Pines to the Construction Group.	
	6150.050	Uniforms & Personal Equipment Uniforms	3,500.00	0.00	0.00	0%	3,500.00	3,500.00	0.00		
Account Classification Total: SUPP & MAT - Supplies & Materials			$97,000.00	$0.00	$70,000.00	259%	$97,000.00	$27,000.00	$0.00		
MAINT & SVCS - Maintenance & Services											
	6530.100	Consulting Services Professional Fees	50,000.00	0.00	50,000.00	0%	50,000.00	0.00	0.00	Updating water & sewer specs	
	6540.020	Vehicle Operating Expenses Fuel - WC Fleet	40,000.00	0.00	0.00	0%	40,000.00	40,000.00	0.00		
	6540.030	Vehicle Operating Expenses Vehicle Maintenance	45,000.00	0.00	0.00	0%	45,000.00	45,000.00	0.00		
	6540.080	Vehicle Operating Expenses Heavy Equipment Maintenance	60,000.00	0.00	0.00	0%	60,000.00	60,000.00	0.00		
	6550.270	Building Site Expenses Telephone	3,100.00	0.00	0.00	0%	3,100.00	3,100.00	0.00		
	6550.280	Building Site Expenses Tipping Fees	6,000.00	0.00	0.00	0%	6,000.00	6,000.00	0.00		
ount Classification Total: MAINT & SVCS - Maintenance & Services			$204,100.00	$0.00	$50,000.00	32%	$204,100.00	$154,100.00	$0.00		
CAP EQ - Capital Equipment											
	9010.010	Capital Equipment New Vehicles	223,977.00	0.00	(576,023.00)	-72%	223,977.00	800,000.00	0.00		
	9100.010	Depreciation Depreciation Expense	0.00	0.00	0.00	0%	0.00	0.00	36,230.69		
Account Classification Total: CAP EQ - Capital Equipment			$223,977.00	$0.00	($576,023.00)	-72%	$223,977.00	$800,000.00	$36,230.69		
EXPENSES Total			$525,077.00	$0.00	($456,023.00)	-46%	$525,077.00	$981,100.00	$36,230.69		
Fund Total: 511 - Construction			$0.00	$0.00	$0.00	0%	$0.00	$0.00	$89,638.37		

Assateague Pointe — Budget Worksheet Report

Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance %	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	FY2024 Actual Amount
Fund:	**520 - Assateague Point**								
REVENUES									
	CHG SVC - Charges for Services	$581,915.00	$0.00	$56,837.00	11%	$581,915.00	$525,078.00	$346,474.00	$322,023.00
	INT/PEN - Interest & Penalties	$4,600.00	$0.00	$0.00	0%	$4,600.00	$4,600.00	$5,187.64	$4,724.85
	OTH REV - Other Revenue	$2,500.00	$0.00	$0.00	0%	$2,500.00	$2,500.00	$1,780.48	$2,508.23
	TRNS IN - Transfers In	($17,724.00)	($7,973.00)	($148,893.00)	-114%	($9,751.00)	$131,169.00	$0.00	$0.00
	REVENUES Total	$571,291.00	($7,973.00)	($92,056.00)	-14%	$579,264.00	$663,347.00	$353,442.12	$329,256.08
EXPENSES									
	PERS SVCS - Personnel Services	$223,388.00	($7,973.58)	$3,263.42	1%	$231,361.00	$220,124.00	$194,521.63	$164,598.70
	SUPP & MAT - Supplies & Materials	$110,535.00	$0.00	$6,465.00	6%	$110,535.00	$104,070.00	$41,998.54	$58,727.60
	MAINT & SVCS - Maintenance & Services	$180,511.00	$0.00	$10,942.00	6%	$180,511.00	$169,569.00	$127,935.26	$134,530.41
	OTHR CHGS - Other Charges	$56,857.00	$0.00	$45,928.00	420%	$56,857.00	$10,929.00	$10,072.58	$8,164.36
	CAP EQ - Capital Equipment	$0.00	$0.00	($158,655.00)	-100%	$0.00	$158,655.00	$6,319.60	$6,319.60
	EXPENSES Total	$571,291.00	($7,973.58)	($92,056.58)	-14%	$579,264.00	$663,347.00	$380,847.61	$372,340.67
	Fund Total: 520 - Assateague Point	$0.00	$0.00	$0.00	N/A	$0.00	$0.00	($27,405.49)	($43,084.59)

Assateague Pointe — Revenue Budget Worksheet Report

	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance%	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
Fund:	**520 - Assateague Point**										
REVENUES											
CHG SVC - Charges for Services											
	5000.100	Domestic Water Service	98,900.00	0.00	3,612.00	4%	98,900.00	95,288.00	61,395.75		
	5005.100	Commercial Water Service	1,815.00	0.00	(2,310.00)	-56%	1,815.00	4,125.00	1,170.00	Updated revenues to actuals	
	5010.100	Domestic Sewer Service	416,200.00	0.00	9,062.00	2%	416,200.00	407,138.00	247,195.25	Updated revenues to actuals	
	5015.100	Commercial Sewer Service	34,800.00	0.00	20,098.00	137%	34,800.00	14,702.00	22,113.00	Updated revenues to actuals	
	5020.200	Additional Assessments - Accessibility Sewer Accessibility	30,200.00	0.00	26,375.00	690%	30,200.00	3,825.00	0.00		
	5856	Grinder Pump Surcharge	0.00	0.00	0.00	N/A	0.00	0.00	14,600.00		
Account Classification Total: CHG SVC - Charges for Services			$581,915.00	$0.00	$56,837.00	11%	$581,915.00	$525,078.00	$346,474.00		
INT/PEN - Interest & Penalties											
	4710	Penalty/Fees	4,600.00	0.00	0.00	0%	4,600.00	4,600.00	5,187.64		
Account Classification Total: INT/PEN - Interest & Penalties			$4,600.00	$0.00	$0.00	0%	$4,600.00	$4,600.00	$5,187.64		
OTH REV - Other Revenue											
	5850	Other Revenue	2,500.00	0.00	0.00	0%	2,500.00	2,500.00	1,780.48		
Account Classification Total: OTH REV - Other Revenue			$2,500.00	$0.00	$0.00	0%	$2,500.00	$2,500.00	$1,780.48		
TRNS IN - Transfers In											
	5975.100	Transfers From (To) Reserve	(17,724.00)	(7,973.00)	(17,724.00)	0%	(9,751.00)	0.00	0.00		Update to balance budget
	5975.200	Transfers From Other Funds	0.00	0.00	(131,169.00)	-100%	0.00	131,169.00	0.00		
Account Classification Total: TRNS IN - Transfers In			($17,724.00)	($7,973.00)	($148,893.00)	-114%	($9,751.00)	$131,169.00	$0.00		
REVENUES Total			$571,291.00	($7,973.00)	($92,056.00)	-14%	$579,264.00	$663,347.00	$353,442.12		
Fund REVENUE	**Total: 520 - Assateague Point**		**$571,291.00**	**($7,973.00)**	**($92,056.00)**	**-14%**	**$579,264.00**	**$663,347.00**	**$353,442.12**		

Assateague Pointe — Expense Budget Worksheet Report

	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance%	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
Fund:	**520 - Assateague Point**										
EXPENSES											
PERS SVCS - Personnel Services											
	6000.100	Personnel Services Salaries	73,173.00	(2,088.00)	3,679.00	5%	75,261.00	69,494.00	79,340.31		
	6000.200	Personnel Services Salaries-Support Group	67,416.00	0.00	3,361.00	5%	67,416.00	64,055.00	43,818.07		
	6000.300	Personnel Services Salaries-Construction	1,961.00	0.00	(1,070.00)	-35%	1,961.00	3,031.00	1,628.16		
	6000.400	Personnel Services Overtime Pay	3,360.00	0.00	(2,670.00)	-44%	3,360.00	6,030.00	2,473.21		
	6010.020	Benefits Contingency	22.00	(21.00)	(33.00)	-60%	43.00	55.00	44.39		
	6010.025	Benefits Deferred Comp Match	1,481.00	0.00	211.00	17%	1,481.00	1,270.00	896.17		
	6010.030	Benefits Hospitalization Insurance	40,654.00	(122.00)	3,147.00	8%	40,776.00	37,507.00	31,360.65		
	6010.050	Benefits Retirement	19,045.00	(1,177.00)	908.00	5%	20,222.00	18,137.00	14,852.74		
	6010.060	Benefits Social Security Taxes	10,869.00	(159.00)	416.00	4%	11,028.00	10,453.00	9,106.25		
	6010.070	Benefits Unemployment Insurance	29.00	(27.00)	(26.00)	-47%	56.00	55.00	0.00		
	6010.090	Benefits Workmans Compensation Ins	1,248.00	(917.00)	(1,647.00)	-57%	2,165.00	2,895.00	2,216.03		
	6010.100	Benefits Fica & Fringe Benefits	0.00	0.00	0.00	N/A	0.00	0.00	417.80		
	6010.120	Benefits Long Term Disability	342.00	(5.00)	136.00	66%	347.00	206.00	264.62		
	6010.130	Benefits Life Insurance	290.00	(4.00)	56.00	24%	294.00	234.00	250.41		
	6010.140	Benefits FSA & PSA Admin and EAP Program	195.00	(184.00)	(58.00)	-23%	379.00	253.00	293.13		
	6010.150	Benefits Retirement Administration Fee	133.00	(125.00)	(131.00)	-50%	258.00	264.00	221.43		
	6010.900	Benefits OPEB contribution	3,170.00	(3,144.00)	(3,015.00)	-49%	6,314.00	6,185.00	7,338.26		OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
Account Classification Total: PERS SVCS - Personnel Services			$223,388.00	($7,973.00)	$3,264.00	1%	$231,361.00	$220,124.00	$194,521.63		
SUPP & MAT - Supplies & Materials											
	6100.010	Administrative Expense Administrative Expenses	8,000.00	0.00	2,299.00	40%	8,000.00	5,701.00	7,046.51	Historical spending	
	6110.060	Supplies & Equipment Chemicals	25,000.00	0.00	(30,000.00)	-55%	25,000.00	55,000.00	27,565.40	Split water chemicals into 525.6110.065. Overall chemical increase due to inflation.	
	6110.065	Supplies & Equipment Water Chemicals	35,000.00	0.00	35,000.00	N/A	35,000.00	0.00	0.00	Water chemicals now budgeted in 520.6110.065. Previously budgeted in 520.6110.060. Overall chemical increase due to inflation.	
	6110.090	Supplies & Equipment Computers & Printers	62.00	0.00	62.00	N/A	62.00	0.00	34.27		
	6110.340	Supplies & Equipment Safety Program Equipment	480.00	0.00	(3,915.00)	-89%	480.00	4,395.00	238.14		
	6110.390	Supplies & Equipment Small Equipment	238.00	0.00	105.00	79%	238.00	133.00	7.60		
	6110.420	Supplies & Equipment Tools & Supplies	2,000.00	0.00	812.00	68%	2,000.00	1,188.00	1,565.42		
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	806.00	0.00	155.00	24%	806.00	651.00	0.00		
	6130.055	Equipment Maintenance Roads Management System	1,344.00	0.00	349.00	35%	1,344.00	995.00	0.00		
	6130.060	Equipment Maintenance Software Licensing	700.00	0.00	0.00	0%	700.00	700.00	625.38		
	6150.050	Uniforms & Personal Equipment Uniforms	565.00	0.00	98.00	21%	565.00	467.00	475.82		

Assateague Pointe — Expense Budget Worksheet Report

	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance%	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
	6200.010	Other Supplies & Materials Lab Testing	31,200.00	0.00	0.00	0%	31,200.00	31,200.00	4,440.00		
	6200.020	Other Supplies & Materials Materials	3,140.00	0.00	0.00	0%	3,140.00	3,140.00	0.00		
	6200.030	Other Supplies & Materials Testing Supplies	2,000.00	0.00	1,500.00	300%	2,000.00	500.00	0.00	PFAS testing new in FY27	
Account Classification Total: SUPP & MAT - Supplies & Materials			$110,535.00	$0.00	$6,465.00	6%	$110,535.00	$104,070.00	$41,998.54		
MAINT & SVCS - Maintenance & Services											
	6500.010	Systems Maintenance Collection System Maintenance	15,000.00	0.00	5,000.00	50%	15,000.00	10,000.00	16,379.47	Historical costs	
	6500.012	Systems Maintenance Grinder Pump	50,000.00	0.00	0.00	0%	50,000.00	50,000.00	54,237.94		
	6500.020	Systems Maintenance Water Plant/System Maint	15,000.00	0.00	0.00	0%	15,000.00	15,000.00	4,474.37		
	6500.030	Systems Maintenance Wastewater Treatment Plant Maint	15,000.00	0.00	0.00	0%	15,000.00	15,000.00	6,021.04		
	6500.040	Systems Maintenance WWW Paving	2,000.00	0.00	0.00	0%	2,000.00	2,000.00	0.00		
	6500.070	Systems Maintenance Contractor Water Install/Repair	8,000.00	0.00	0.00	0%	8,000.00	8,000.00	1,500.00		
	6500.075	Systems Maintenance Contractor Sewer Install/Repair	5,000.00	0.00	0.00	0%	5,000.00	5,000.00	0.00		
	6530.100	Consulting Services Professional Fees	918.00	0.00	(11,574.00)	-93%	918.00	12,492.00	1,154.80	Resiliency study budgeted in FY26. No study budgeted in FY27.	
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	10,318.00	0.00	1,516.00	17%	10,318.00	8,802.00	9,640.77		
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	3,000.00	0.00	1,023.00	52%	3,000.00	1,977.00	559.48		
	6550.060	Building Site Expenses Electricity	40,000.00	0.00	0.00	0%	40,000.00	40,000.00	27,548.76		
	6550.180	Building Site Expenses Pest Control/Termite Insp	1,023.00	0.00	0.00	0%	1,023.00	1,023.00	994.00		
	6550.270	Building Site Expenses Telephone	285.00	0.00	66.00	30%	285.00	219.00	279.49		
	6550.280	Building Site Expenses Tipping Fees	46.00	0.00	(10.00)	-18%	46.00	56.00	0.00		
	6700.500	Other Maint. & Svcs Water & Wastewater Construction	14,921.00	0.00	14,921.00	N/A	14,921.00	0.00	5,145.14	Previously budgeted in 520.9010.	
ount Classification Total: MAINT & SVCS - Maintenance & Services			$180,511.00	$0.00	$10,942.00	6%	$180,511.00	$169,569.00	$127,935.26		
OTHR CHGS - Other Charges											
	7000.060	Travel, Training & Expense Educational Training	507.00	0.00	98.00	24%	507.00	409.00	494.23		
	7170.100	Benefits & Insurance Property & Liability Insurance	17,000.00	0.00	6,480.00	62%	17,000.00	10,520.00	9,578.35	Based on 15% increase from actual FY26 insurance expense	
	7200.010	Bond & Interest Expense Interest Expense	12,826.00	0.00	12,826.00	N/A	12,826.00	0.00	0.00		
	7200.025	Bond & Interest Expense Bond Principal Expense	26,524.00	0.00	26,524.00	N/A	26,524.00	0.00	0.00		
Account Classification Total: OTHR CHGS - Other Charges			$56,857.00	$0.00	$45,928.00	420%	$56,857.00	$10,929.00	$10,072.58		
CAP EQ - Capital Equipment											
	9010	Capital Equipment	0.00	0.00	(158,655.00)	-100%	0.00	158,655.00	0.00		
	9100.010	Depreciation Depreciation Expense	0.00	0.00	0.00	N/A	0.00	0.00	6,319.60		
Account Classification Total: CAP EQ - Capital Equipment			$0.00	$0.00	($158,655.00)	-100%	$0.00	$158,655.00	$6,319.60		
		EXPENSES Total	$571,291.00	($7,973.00)	($92,056.00)	-14%	$579,264.00	$663,347.00	$380,847.61		
Fund EXPENSE		**Total: 520 - Assateague Point**	**$571,291.00**	**($7,973.00)**	**($92,056.00)**	**-14%**	**$579,264.00**	**$663,347.00**	**$380,847.61**		

Briddletown — Budget Worksheet Report

	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance %	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	FY2024 Actual Amount
Fund:	**525 - Briddletown**									
REVENUES										
		CHG SVC - Charges for Services	$20,000.00	$0.00	$160.00	1%	$20,000.00	$19,840.00	$14,612.98	$21,174.92
		INT/PEN - Interest & Penalties	$500.00	$0.00	$0.00	0%	$500.00	$500.00	$444.25	$426.26
		OP GRT - Operating Grant	$31,500.00	$0.00	$0.00	0%	$31,500.00	$31,500.00	$31,500.00	$31,500.00
		OTH REV - Other Revenue	$0.00	$0.00	$0.00	0%	$0.00	$0.00	$135.80	$187.41
		TRNS IN - Transfers In	$6,541.00	($181.00)	($16,885.00)	-72%	$6,722.00	$23,477.00	$0.00	$0.00
		REVENUES Total	$58,541.00	($181.00)	($16,725.00)	-22%	$58,722.00	$75,317.00	$46,693.03	$53,288.59
EXPENSES										
		PERS SVCS - Personnel Services	$9,002.00	($181.00)	($4,048.00)	-31%	$9,183.00	$13,050.00	$9,833.94	$7,480.54
		SUPP & MAT - Supplies & Materials	$1,645.00	$0.00	($67.00)	-4%	$1,645.00	$1,712.00	$938.07	$1,108.84
		MAINT & SVCS - Maintenance & Services	$47,729.00	$0.00	$466.00	1%	$47,729.00	$47,263.00	$43,738.33	$43,188.89
		OTHR CHGS - Other Charges	$165.00	$0.00	$86.00	109%	$165.00	$79.00	$72.89	$300.92
		CAP EQ - Capital Equipment	$0.00	$0.00	($13,213.00)	-100%	$0.00	$13,213.00	$7,243.79	$7,886.41
		EXPENSES Total	$58,541.00	($181.00)	($16,776.00)	-22%	$58,722.00	$75,317.00	$61,827.02	$59,965.60
		Fund Total: 525 - Briddletown	$0.00	$0.00	$0.00	N/A	$0.00	$0.00	($15,133.99)	($6,677.01)

Briddletown — Revenue Budget Worksheet Report

	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance %	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
Fund: 525 - Briddletown											
REVENUES											
CHG SVC - Charges for Services											
	5000.100	Domestic Water Service	17,400.00	0.00	760.00	5%	17,400.00	16,640.00	13,252.00		
	5005.100	Commercial Water Service	1,100.00	0.00	100.00	10%	1,100.00	1,000.00	693.00		
	5005.200	Commercial Water Usage	1,500.00	0.00	(700.00)	-32%	1,500.00	2,200.00	667.98		
Account Classification Total: CHG SVC - Charges for Services			$20,000.00	$0.00	$160.00	1%	$20,000.00	$19,840.00	$14,612.98		
INT/PEN - Interest & Penalties											
	4710	Penalty/Fees	500.00	0.00	0.00	0%	500.00	500.00	444.25		
Account Classification Total: INT/PEN - Interest & Penalties			$500.00	$0.00	$0.00	0%	$500.00	$500.00	$444.25		
OP GRT - Operating Grant											
	5815	Operating Grant	31,500.00	0.00	0.00	0%	31,500.00	31,500.00	31,500.00		
Account Classification Total: OP GRT - Operating Grant			$31,500.00	$0.00	$0.00	0%	$31,500.00	$31,500.00	$31,500.00		
OTH REV - Other Revenue											
	5850	Other Revenue	0.00	0.00	0.00	N/A	0.00	0.00	135.80		
Account Classification Total: OTH REV - Other Revenue			$0.00	$0.00	$0.00	0%	$0.00	$0.00	$135.80		
TRNS IN - Transfers In											
	5975.200	Transfers From Other Funds	6,541.00	(181.00)	(16,885.00)	-72%	6,722.00	23,477.00	0.00		Update to balance budget
Account Classification Total: TRNS IN - Transfers In			$6,541.00	($181.00)	($16,885.00)	-72%	$6,722.00	$23,477.00	$0.00		
REVENUES Total			$58,541.00	($181.00)	($16,725.00)	-22%	$58,722.00	$75,317.00	$46,693.03		
Fund REVENUE Total: 525 - Briddletown			**$58,541.00**	**($181.00)**	**($16,725.00)**	**-22%**	**$58,722.00**	**$75,317.00**	**$46,693.03**		

Briddletown — Expense Budget Worksheet Report

	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance%	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
Fund:	**525 - Briddletown**										
EXPENSES											
PERS SVCS - Personnel Services											
	6000.100	Personnel Services Salaries	3,708.00	0.00	324.00	10%	3,708.00	3,384.00	2,621.70		
	6000.200	Personnel Services Salaries-Support Group	926.00	0.00	(2,448.00)	-73%	926.00	3,374.00	3,679.92		
	6000.300	Personnel Services Salaries-Construction	1,218.00	0.00	(381.00)	-24%	1,218.00	1,599.00	52.94		
	6000.400	Personnel Services Overtime Pay	120.00	0.00	13.00	12%	120.00	107.00	67.00		
	6010.020	Benefits Contingency	1.00	(1.00)	(2.00)	-67%	2.00	3.00	1.98		
	6010.025	Benefits Deferred Comp Match	90.00	0.00	54.00	150%	90.00	36.00	53.75		
	6010.030	Benefits Hospitalization Insurance	1,544.00	(2.00)	(744.00)	-33%	1,546.00	2,288.00	1,398.87		
	6010.050	Benefits Retirement	707.00	0.00	(403.00)	-36%	707.00	1,110.00	1,127.02		
	6010.060	Benefits Social Security Taxes	438.00	0.00	(201.00)	-31%	438.00	639.00	466.48		
	6010.070	Benefits Unemployment Insurance	1.00	(1.00)	(2.00)	-67%	2.00	3.00	0.00		
	6010.090	Benefits Workmans Compensation Ins	63.00	(25.00)	(114.00)	-64%	88.00	177.00	(24.16)		
	6010.100	Benefits Fica & Fringe Benefits	0.00	0.00	0.00	N/A	0.00	0.00	17.82		
	6010.120	Benefits Long Term Disability	12.00	0.00	(1.00)	-8%	12.00	13.00	13.48		
	6010.130	Benefits Life Insurance	11.00	0.00	(3.00)	-21%	11.00	14.00	12.75		
	6010.140	Benefits FSA & PSA Admin and EAP Program	10.00	(5.00)	(5.00)	0%	15.00	15.00	11.10		
	6010.150	Benefits Retirement Administration Fee	7.00	(3.00)	(9.00)	-56%	10.00	16.00	7.96		
	6010.900	Benefits OPEB contribution	146.00	(144.00)	(126.00)	-46%	290.00	272.00	325.33		OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
Account Classification Total: PERS SVCS - Personnel Services			$9,002.00	($181.00)	($4,048.00)	-31%	$9,183.00	$13,050.00	$9,833.94		
SUPP & MAT - Supplies & Materials											
	6100.010	Administrative Expense Administrative Expenses	757.00	0.00	0.00	0%	757.00	757.00	440.36		
	6110.090	Supplies & Equipment Computers & Printers	5.00	0.00	5.00	N/A	5.00	0.00	3.00		
	6110.340	Supplies & Equipment Safety Program Equipment	35.00	0.00	0.00	0%	35.00	35.00	18.30		
	6110.390	Supplies & Equipment Small Equipment	37.00	0.00	25.00	208%	37.00	12.00	(0.02)		
	6110.420	Supplies & Equipment Tools & Supplies	1.00	0.00	0.00	0%	1.00	1.00	3.67		
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	23.00	0.00	(39.00)	-63%	23.00	62.00	32.34		
	6130.055	Equipment Maintenance Roads Management System	113.00	0.00	30.00	36%	113.00	83.00	0.00		
	6130.060	Equipment Maintenance Software Licensing	4.00	0.00	0.00	0%	4.00	4.00	3.30		
	6150.050	Uniforms & Personal Equipment Uniforms	26.00	0.00	(15.00)	-37%	26.00	41.00	37.06		
	6200.010	Other Supplies & Materials Lab Testing	600.00	0.00	0.00	0%	600.00	600.00	325.00		
	6200.020	Other Supplies & Materials Materials	44.00	0.00	(73.00)	-62%	44.00	117.00	75.06		
Account Classification Total: SUPP & MAT - Supplies & Materials			$1,645.00	$0.00	($67.00)	-4%	$1,645.00	$1,712.00	$938.07		
MAINT & SVCS - Maintenance & Services											
	6500.040	Systems Maintenance WWW Paving	1,000.00	0.00	0.00	0%	1,000.00	1,000.00	0.00		
	6500.070	Systems Maintenance Contractor Water Install/Repair	3,500.00	0.00	0.00	0%	3,500.00	3,500.00	450.00		
	6530.100	Consulting Services Professional Fees	195.00	0.00	154.00	376%	195.00	41.00	86.61		

Briddletown			Expense Budget Worksheet Report								
	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance%	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	699.00	0.00	(13.00)	-2%	699.00	712.00	661.01		
	6550.270	Building Site Expenses Telephone	11.00	0.00	1.00	10%	11.00	10.00	23.77		
	6550.280	Building Site Expenses Tipping Fees	18.00	0.00	18.00	N/A	18.00	0.00	0.00		
	6700.200	Other Maint. & Svcs Payment to Water Utility	42,000.00	0.00	0.00	0%	42,000.00	42,000.00	42,019.60		
	6700.500	Other Maint. & Svcs Water & Wastewater Construction	306.00	0.00	306.00	N/A	306.00	0.00	497.34		
ount Classification Total: MAINT & SVCS - Maintenance & Services			$47,729.00	$0.00	$466.00	1%	$47,729.00	$47,263.00	$43,738.33		
OTHR CHGS - Other Charges											
	7000.060	Travel, Training & Expense Educational Training	15.00	0.00	(24.00)	-62%	15.00	39.00	36.65		
	7170.100	Benefits & Insurance Property & Liability Insurance	150.00	0.00	110.00	275%	150.00	40.00	36.24	Based on 15% increase from actual FY26 insurance expense	
Account Classification Total: OTHR CHGS - Other Charges			$165.00	$0.00	$86.00	109%	$165.00	$79.00	$72.89		
CAP EQ - Capital Equipment											
	9010	Capital Equipment	0.00	0.00	(213.00)	-100%	0.00	213.00	0.00		
	9010.090	Capital Equipment Other WWW Equipment	0.00	0.00	(13,000.00)	-100%	0.00	13,000.00	0.00		
	9100.010	Depreciation Depreciation Expense	0.00	0.00	0.00	N/A	0.00	0.00	7,243.79		
Account Classification Total: CAP EQ - Capital Equipment			$0.00	$0.00	($13,213.00)	-100%	$0.00	$13,213.00	$7,243.79		
		EXPENSES Total	$58,541.00	($181.00)	($16,776.00)	-22%	$58,722.00	$75,317.00	$61,827.02		
Fund EXPENSE		**Total: 525 - Briddletown**	**$58,541.00**	**($181.00)**	**($16,776.00)**	**-22%**	**$58,722.00**	**$75,317.00**	**$61,827.02**		

Edgewater Acres — Budget Worksheet Report

Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance %	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	FY2024 Actual Amount
Fund: 530 - Edgewater Acres									
REVENUES									
	CHG SVC - Charges for Services	$370,100.00	$0.00	$30,740.00	9%	$370,100.00	$339,360.00	$284,807.02	$254,782.04
	INT/PEN - Interest & Penalties	$1,600.00	$0.00	$0.00	0%	$1,600.00	$1,600.00	$1,596.98	$1,748.72
	TRNS IN - Transfers In	($30,936.00)	($3,904.00)	($121,523.00)	-134%	($27,032.00)	$90,857.00	$0.00	$0.00
	DEBT SRV REV - Debt Service Revenue	$875.00	$0.00	$0.00	0%	$875.00	$875.00	$874.24	$871.74
	REVENUES Total	$341,639.00	($3,904.00)	($90,783.00)	-21%	$345,543.00	$432,692.00	$287,278.24	$257,402.50
EXPENSES									
	PERS SVCS - Personnel Services	$54,373.00	($3,904.00)	($24,168.00)	-31%	$58,277.00	$78,541.00	$88,988.59	$113,598.19
	SUPP & MAT - Supplies & Materials	$11,857.00	$0.00	$3,664.00	45%	$11,857.00	$8,193.00	$5,587.83	$5,019.74
	MAINT & SVCS - Maintenance & Services	$225,186.00	$0.00	$34,720.00	18%	$225,186.00	$190,466.00	$191,791.28	$173,491.17
	OTHR CHGS - Other Charges	$50,223.00	$0.00	$48,247.00	2442%	$50,223.00	$1,976.00	$1,861.51	$3,385.27
	CAP EQ - Capital Equipment	$0.00	$0.00	($153,516.00)	-100%	$0.00	$153,516.00	$6,889.41	$6,889.40
	EXPENSES Total	$341,639.00	($3,904.00)	($91,053.00)	-21%	$345,543.00	$432,692.00	$295,118.62	$302,383.77
	Fund Total: 530 - Edgewater Acres	$0.00	($3,904.00)	$0.00	N/A	$0.00	$0.00	($7,840.38)	($44,981.27)

Edgewater Acres — Revenue Budget Worksheet Report

	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance%	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
Fund:	**530 - Edgewater Acres**										
REVENUES											
CHG SVC - Charges for Services											
	5000.100	Domestic Water Service	151,900.00	0.00	37,980.00	33%	151,900.00	113,920.00	67,808.00		
	5000.200	Domestic Water Usage	8,750.00	0.00	(31,250.00)	-78%	8,750.00	40,000.00	36,672.62		
	5010.100	Domestic Sewer Service	183,200.00	0.00	(2,240.00)	-1%	183,200.00	185,440.00	180,326.40		
	5010.200	Domestic Sewer Usage	26,250.00	0.00	26,250.00	N/A	26,250.00	0.00	0.00		
Account Classification Total: CHG SVC - Charges for Services			$370,100.00	$0.00	$30,740.00	9%	$370,100.00	$339,360.00	$284,807.02		
INT/PEN - Interest & Penalties											
	4710	Penalty/Fees	1,600.00	0.00	0.00	0%	1,600.00	1,600.00	1,596.98		
Account Classification Total: INT/PEN - Interest & Penalties			$1,600.00	$0.00	$0.00	0%	$1,600.00	$1,600.00	$1,596.98		
TRNS IN - Transfers In											
	5975.100	Transfers From (To) Reserve	(30,936.00)	(3,904.00)	(30,666.00)	0%	(27,032.00)	0.00	0.00		Update to balance budget
	5975.200	Transfers From Other Funds	0.00	0.00	(90,857.00)	-100%	0.00	90,857.00	0.00		
Account Classification Total: TRNS IN - Transfers In			($30,936.00)	($3,904.00)	($121,523.00)	-134%	($27,032.00)	$90,857.00	$0.00		
DEBT SRV REV - Debt Service Revenue											
	5980	Front Foot/EDU Revenue	875.00	0.00	0.00	0%	875.00	875.00	874.24		
ccount Classification Total: DEBT SRV REV - Debt Service Revenue			$875.00	$0.00	$0.00	0%	$875.00	$875.00	$874.24		
REVENUES Total			$341,639.00	($3,904.00)	($90,783.00)	-21%	$345,543.00	$432,692.00	$287,278.24		
Fund REVENUE	**Total: 530 - Edgewater Acres**		**$341,639.00**	**($3,904.00)**	**($90,783.00)**	**-21%**	**$345,543.00**	**$432,692.00**	**$287,278.24**		

Edgewater Acres — Expense Budget Worksheet Report

	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance%	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
Fund:	**530 - Edgewater Acres**										
EXPENSES											
PERS SVCS - Personnel Services											
	6000.100	Personnel Services Salaries	26,698.00	(1,863.00)	649.00	2%	28,561.00	26,049.00	32,469.35		
	6000.200	Personnel Services Salaries-Support Group	9,115.00	0.00	(15,067.00)	-62%	9,115.00	24,182.00	21,649.81		
	6000.300	Personnel Services Salaries-Construction	108.00	0.00	(18.00)	-14%	108.00	126.00	9.53		
	6000.400	Personnel Services Overtime Pay	210.00	0.00	(980.00)	-82%	210.00	1,190.00	624.81		
	6010.020	Benefits Contingency	8.00	(3.00)	(12.00)	-60%	11.00	20.00	15.99		
	6010.025	Benefits Deferred Comp Match	887.00	0.00	676.00	320%	887.00	211.00	536.83		
	6010.030	Benefits Hospitalization Insurance	8,703.00	(761.00)	(4,056.00)	-32%	9,464.00	12,759.00	11,296.34		
	6010.050	Benefits Retirement	4,447.00	(246.00)	(2,240.00)	-33%	4,693.00	6,687.00	13,919.14		
	6010.060	Benefits Social Security Taxes	2,726.00	(142.00)	(1,131.00)	-29%	2,868.00	3,857.00	3,956.62		
	6010.070	Benefits Unemployment Insurance	11.00	(4.00)	(9.00)	-45%	15.00	20.00	0.00		
	6010.090	Benefits Workmans Compensation Ins	456.00	(110.00)	(611.00)	-57%	566.00	1,067.00	1,320.35		
	6010.100	Benefits Fica & Fringe Benefits	0.00	0.00	0.00	N/A	0.00	0.00	164.35		
	6010.120	Benefits Long Term Disability	85.00	(4.00)	9.00	12%	89.00	76.00	114.93		
	6010.130	Benefits Life Insurance	71.00	(3.00)	(15.00)	-17%	74.00	86.00	108.77		
	6010.140	Benefits FSA & PSA Admin and EAP Program	71.00	(28.00)	(22.00)	-24%	99.00	93.00	156.54		
	6010.150	Benefits Retirement Administration Fee	49.00	(18.00)	(48.00)	-49%	67.00	97.00	128.41		
	6010.900	Benefits OPEB contribution	728.00	(722.00)	(1,293.00)	-64%	1,450.00	2,021.00	2,516.82		OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
Account Classification Total: PERS SVCS - Personnel Services			$54,373.00	($3,904.00)	($24,168.00)	-31%	$58,277.00	$78,541.00	$88,988.59		
SUPP & MAT - Supplies & Materials											
	6100.010	Administrative Expense Administrative Expenses	4,805.00	0.00	1,647.00	52%	4,805.00	3,158.00	2,906.56	Updated Support allocation percentage	
	6110.090	Supplies & Equipment Computers & Printers	67.00	0.00	67.00	N/A	67.00	0.00	9.54		
	6110.340	Supplies & Equipment Safety Program Equipment	227.00	0.00	67.00	42%	227.00	160.00	119.93		
	6110.390	Supplies & Equipment Small Equipment	183.00	0.00	130.00	245%	183.00	53.00	0.13		
	6110.420	Supplies & Equipment Tools & Supplies	840.00	0.00	839.00	83900%	840.00	1.00	0.42		
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	352.00	0.00	72.00	26%	352.00	280.00	195.68		
	6130.055	Equipment Maintenance Roads Management System	1,444.00	0.00	620.00	75%	1,444.00	824.00	0.00		
	6130.060	Equipment Maintenance Software Licensing	497.00	0.00	0.00	0%	497.00	497.00	496.11		
	6150.050	Uniforms & Personal Equipment Uniforms	272.00	0.00	85.00	45%	272.00	187.00	241.78		
	6200.010	Other Supplies & Materials Lab Testing	1,500.00	0.00	0.00	0%	1,500.00	1,500.00	547.00		
	6200.020	Other Supplies & Materials Materials	670.00	0.00	137.00	26%	670.00	533.00	400.68		
	6200.030	Other Supplies & Materials Testing Supplies	1,000.00	0.00	0.00	0%	1,000.00	1,000.00	670.00		
Account Classification Total: SUPP & MAT - Supplies & Materials			$11,857.00	$0.00	$3,664.00	45%	$11,857.00	$8,193.00	$5,587.83		
MAINT & SVCS - Maintenance & Services											
	6500.010	Systems Maintenance Collection System Maintenance	7,000.00	0.00	2,000.00	40%	7,000.00	5,000.00	4,230.41		
	6500.020	Systems Maintenance Water Plant/System Maint	4,000.00	0.00	(1,000.00)	-20%	4,000.00	5,000.00	3,864.78	Split out water meters into account 530.6500.025	

Edgewater Acres			Expense Budget Worksheet Report								
	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance%	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
	6500.025	Systems Maintenance Water Meters - System Maint	1,000.00	0.00	1,000.00	N/A	1,000.00	0.00	0.00	Split water meters out from account 530.6500.020.	
	6500.040	Systems Maintenance WWW Paving	1,500.00	0.00	0.00	0%	1,500.00	1,500.00	465.00		
	6500.070	Systems Maintenance Contractor Water Install/Repair	5,500.00	0.00	0.00	0%	5,500.00	5,500.00	1,850.00		
	6530.100	Consulting Services Professional Fees	1,103.00	0.00	695.00	170%	1,103.00	408.00	433.05		
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	5,543.00	0.00	2,333.00	73%	5,543.00	3,210.00	3,700.01	Updated Support and Construction Allocation	
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	10,000.00	0.00	9,000.00	900%	10,000.00	1,000.00	(197.90)	Mold abatement from leaking roof	
	6550.060	Building Site Expenses Electricity	8,000.00	0.00	0.00	0%	8,000.00	8,000.00	5,546.74		
	6550.270	Building Site Expenses Telephone	848.00	0.00	0.00	0%	848.00	848.00	96.40		
	6550.280	Building Site Expenses Tipping Fees	63.00	0.00	63.00	N/A	63.00	0.00	0.00		
	6700.100	Other Maint. & Svcs Payment to Sewer Utility	95,000.00	0.00	5,000.00	6%	95,000.00	90,000.00	87,492.92		
	6700.200	Other Maint. & Svcs Payment to Water Utility	80,000.00	0.00	10,000.00	14%	80,000.00	70,000.00	82,714.81		
	6700.500	Other Maint. & Svcs Water & Wastewater Construction	5,629.00	0.00	5,629.00	N/A	5,629.00	0.00	1,595.06	Updated Support and Construction allocation percentages	
ount Classification Total: MAINT & SVCS - Maintenance & Services			$225,186.00	$0.00	$34,720.00	18%	$225,186.00	$190,466.00	$191,791.28		
OTHR CHGS - Other Charges											
	7000.060	Travel, Training & Expense Educational Training	221.00	0.00	45.00	26%	221.00	176.00	255.71		
	7170.100	Benefits & Insurance Property & Liability Insurance	3,200.00	0.00	1,400.00	78%	3,200.00	1,800.00	1,605.80	Based on 15% increase from actual FY26 insurance expense	
	7200.010	Bond & Interest Expense Interest Expense	15,255.00	0.00	15,255.00	N/A	15,255.00	0.00	0.00		
	7200.025	Bond & Interest Expense Bond Principal Expense	31,547.00	0.00	31,547.00	N/A	31,547.00	0.00	0.00		
Account Classification Total: OTHR CHGS - Other Charges			$50,223.00	$0.00	$48,247.00	2442%	$50,223.00	$1,976.00	$1,861.51		
CAP EQ - Capital Equipment											
	9010	Capital Equipment	0.00	0.00	(153,516.00)	-100%	0.00	153,516.00	0.00		
	9100.010	Depreciation Depreciation Expense	0.00	0.00	0.00	N/A	0.00	0.00	6,889.41		
Account Classification Total: CAP EQ - Capital Equipment			$0.00	$0.00	($153,516.00)	-100%	$0.00	$153,516.00	$6,889.41		
EXPENSES Total			$341,639.00	($3,904.00)	($91,053.00)	-21%	$345,543.00	$432,692.00	$295,118.62		
Fund EXPENSE	**Total: 530 - Edgewater Acres**		**$341,639.00**	**($3,904.00)**	**($91,053.00)**	**-21%**	**$345,543.00**	**$432,692.00**	**$295,118.62**		

Landings — Budget Worksheet Report

Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance %	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	FY2024 Actual Amount
Fund:	**535 - Landings**								
REVENUES									
	LOSS DSP ASTS - Gain/Loss on Disposal of Assets	$0.00	$0.00	($100,000.00)	-100%	$0.00	$100,000.00	$0.00	$0.00
	CHG SVC - Charges for Services	$556,500.00	$0.00	($57,284.00)	-9%	$556,500.00	$613,784.00	$808,649.95	$715,552.75
	INT/PEN - Interest & Penalties	$3,000.00	$0.00	$0.00	0%	$3,000.00	$3,000.00	$4,598.24	$3,128.26
	OTH REV - Other Revenue	$0.00	$0.00	$0.00	0%	$0.00	$0.00	$2,542.89	$1,793.76
	TRNS IN - Transfers In	$506,874.00	($3,846.00)	$165,352.00	48%	$510,720.00	$341,522.00	$0.00	$0.00
	REVENUES Total	$1,066,374.00	($3,846.00)	$8,068.00	1%	$1,070,220.00	$1,058,306.00	$815,791.08	$720,474.77
EXPENSES									
	PERS SVCS - Personnel Services	$178,162.00	($3,846.54)	($19,280.54)	-10%	$182,008.00	$197,442.00	$168,208.30	$163,464.94
	SUPP & MAT - Supplies & Materials	$50,444.00	$0.00	$6,457.00	15%	$50,444.00	$43,987.00	$23,708.41	$29,554.05
	MAINT & SVCS - Maintenance & Services	$659,542.00	$0.00	$32,135.00	5%	$659,542.00	$627,407.00	$631,061.57	$522,905.95
	OTHR CHGS - Other Charges	$178,226.00	$0.00	$162,466.00	1031%	$178,226.00	$15,760.00	$14,422.63	$2,641.78
	CAP EQ - Capital Equipment	$0.00	$0.00	($73,710.00)	-100%	$0.00	$73,710.00	$226,407.15	$225,289.37
	EXPENSES Total	$1,066,374.00	($3,846.54)	$108,067.46	11%	$1,070,220.00	$958,306.00	$1,063,808.06	$943,856.09
	Fund Total: 535 - Landings	$0.00	$0.00	($100,000.00)	-100%	$0.00	$100,000.00	($248,016.98)	($223,381.32)

Landings — Revenue Budget Worksheet Report

	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance%	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
Fund: 535 - Landings											
REVENUES											
LOSS DSP ASTS - Gain/Loss on Disposal of Assets											
	4600	Sale Of Fixed Assets	0.00	0.00	(100,000.00)	-100%	0.00	100,000.00	0.00		
ssification Total: LOSS DSP ASTS - Gain/Loss on Disposal of Assets			$0.00	$0.00	($100,000.00)	-100%	$0.00	$100,000.00	$0.00		
CHG SVC - Charges for Services											
	5000.100	Domestic Water Service	129,000.00	0.00	25,920.00	25%	129,000.00	103,080.00	87,104.24		
	5000.200	Domestic Water Usage	17,500.00	0.00	0.00	0%	17,500.00	17,500.00	8,919.31		
	5010.100	Domestic Sewer Service	357,500.00	0.00	66,980.00	23%	357,500.00	290,520.00	240,955.08		
	5010.200	Domestic Sewer Usage	52,500.00	0.00	0.00	0%	52,500.00	52,500.00	24,398.41		
	5020	Additional Assessments - Accessibility	0.00	0.00	(50,184.00)	-100%	0.00	50,184.00	65,072.91		
	5040	Hook-Ups	0.00	0.00	(100,000.00)	-100%	0.00	100,000.00	323,700.00		
	5825	Future Capital Development Reven	0.00	0.00	0.00	N/A	0.00	0.00	58,500.00		
Account Classification Total: CHG SVC - Charges for Services			$556,500.00	$0.00	($57,284.00)	-9%	$556,500.00	$613,784.00	$808,649.95		
INT/PEN - Interest & Penalties											
	4710	Penalty/Fees	3,000.00	0.00	0.00	0%	3,000.00	3,000.00	4,598.24		
Account Classification Total: INT/PEN - Interest & Penalties			$3,000.00	$0.00	$0.00	0%	$3,000.00	$3,000.00	$4,598.24		
OTH REV - Other Revenue											
	5850	Other Revenue	0.00	0.00	0.00	N/A	0.00	0.00	2,542.89		
Account Classification Total: OTH REV - Other Revenue			$0.00	$0.00	$0.00	0%	$0.00	$0.00	$2,542.89		
TRNS IN - Transfers In											
	5975.200	Transfers From Other Funds	506,874.00	(3,846.00)	165,352.00	48%	510,720.00	341,522.00	0.00		Update to balance budget
Account Classification Total: TRNS IN - Transfers In			$506,874.00	($3,846.00)	$165,352.00	48%	$510,720.00	$341,522.00	$0.00		
REVENUES Total			$1,066,374.00	($3,846.00)	$8,068.00	1%	$1,070,220.00	$1,058,306.00	$815,791.08		
Fund REVENUE Total: 535 - Landings			**$1,066,374.00**	**($3,846.00)**	**$8,068.00**	**1%**	**$1,070,220.00**	**$1,058,306.00**	**$815,791.08**		

Landings — Expense Budget Worksheet Report

	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance%	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
Fund:	**535 - Landings**										
EXPENSES											
PERS SVCS - Personnel Services											
	6000.100	Personnel Services Salaries	82,000.00	(284.00)	(7,895.00)	-9%	82,284.00	89,895.00	83,774.06		
	6000.200	Personnel Services Salaries-Support Group	31,224.00	0.00	261.00	1%	31,224.00	30,963.00	26,254.78		
	6000.300	Personnel Services Salaries-Construction	5,173.00	0.00	90.00	2%	5,173.00	5,083.00	3,108.90		
	6000.400	Personnel Services Overtime Pay	1,480.00	0.00	547.00	59%	1,480.00	933.00	1,005.98		
	6010.020	Benefits Contingency	25.00	(10.00)	(26.00)	-51%	35.00	51.00	29.53		
	6010.025	Benefits Deferred Comp Match	1,842.00	0.00	1,431.00	348%	1,842.00	411.00	1,115.76		
	6010.030	Benefits Hospitalization Insurance	26,577.00	(48.00)	(6,594.00)	-20%	26,625.00	33,171.00	20,865.36		
	6010.050	Benefits Retirement	15,695.00	(161.00)	(1,030.00)	-6%	15,856.00	16,725.00	13,918.35		
	6010.060	Benefits Social Security Taxes	9,035.00	(22.00)	(664.00)	-7%	9,057.00	9,699.00	8,228.00		
	6010.070	Benefits Unemployment Insurance	32.00	(14.00)	(19.00)	-37%	46.00	51.00	0.00		
	6010.090	Benefits Workmans Compensation Ins	1,400.00	(377.00)	(1,270.00)	-48%	1,777.00	2,670.00	1,778.16		
	6010.100	Benefits Fica & Fringe Benefits	0.00	0.00	0.00	N/A	0.00	0.00	413.84		
	6010.120	Benefits Long Term Disability	278.00	0.00	88.00	46%	278.00	190.00	239.62		
	6010.130	Benefits Life Insurance	235.00	0.00	19.00	9%	235.00	216.00	226.76		
	6010.140	Benefits FSA & PSA Admin and EAP Program	219.00	(92.00)	(14.00)	-6%	311.00	233.00	240.41		
	6010.150	Benefits Retirement Administration Fee	149.00	(63.00)	(95.00)	-39%	212.00	244.00	173.04		
	6010.900	Benefits OPEB contribution	2,798.00	(2,775.00)	(4,109.00)	-59%	5,573.00	6,907.00	6,835.75		OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
Account Classification Total: PERS SVCS - Personnel Services			$178,162.00	($3,846.00)	($19,280.00)	-10%	$182,008.00	$197,442.00	$168,208.30		
SUPP & MAT - Supplies & Materials											
	6100.010	Administrative Expense Administrative Expenses	3,568.00	0.00	742.00	26%	3,568.00	2,826.00	2,662.58	Updated Support and Construction allocation percentages	
	6110.060	Supplies & Equipment Chemicals	25,000.00	0.00	0.00	0%	25,000.00	25,000.00	15,402.93		
	6110.090	Supplies & Equipment Computers & Printers	50.00	0.00	50.00	N/A	50.00	0.00	25.86		
	6110.245	Supplies & Equipment Mobile Phones	0.00	0.00	0.00	N/A	0.00	0.00	336.13		
	6110.340	Supplies & Equipment Safety Program Equipment	225.00	0.00	(22.00)	-9%	225.00	247.00	154.11		
	6110.390	Supplies & Equipment Small Equipment	164.00	0.00	79.00	93%	164.00	85.00	19.65		
	6110.420	Supplies & Equipment Tools & Supplies	1,196.00	0.00	390.00	48%	1,196.00	806.00	616.03		
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	355.00	0.00	(12.00)	-3%	355.00	367.00	217.46		
	6130.055	Equipment Maintenance Roads Management System	1,075.00	0.00	283.00	36%	1,075.00	792.00	0.00		
	6130.060	Equipment Maintenance Software Licensing	868.00	0.00	0.00	0%	868.00	868.00	867.36		
	6150.050	Uniforms & Personal Equipment Uniforms	267.00	0.00	(31.00)	-10%	267.00	298.00	292.60		
	6200.010	Other Supplies & Materials Lab Testing	15,000.00	0.00	5,000.00	50%	15,000.00	10,000.00	2,454.00		
	6200.020	Other Supplies & Materials Materials	676.00	0.00	(22.00)	-3%	676.00	698.00	503.64		
	6200.030	Other Supplies & Materials Testing Supplies	2,000.00	0.00	0.00	0%	2,000.00	2,000.00	156.06		
Account Classification Total: SUPP & MAT - Supplies & Materials			$50,444.00	$0.00	$6,457.00	15%	$50,444.00	$43,987.00	$23,708.41		
MAINT & SVCS - Maintenance & Services											

Landings — Expense Budget Worksheet Report

Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance%	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
6500.010	Systems Maintenance Collection System Maintenance	22,500.00	0.00	0.00	0%	22,500.00	22,500.00	2,191.92		
6500.020	Systems Maintenance Water Plant/System Maint	150,000.00	0.00	(20,000.00)	-12%	150,000.00	170,000.00	228,459.42	Split out water meters into account 535.6500.025.	
6500.025	Systems Maintenance Water Meters - System Maint	30,000.00	0.00	30,000.00	N/A	30,000.00	0.00	0.00	Split out water meters from account 535.6500.020.	
6500.030	Systems Maintenance Wastewater Treatment Plant Maint	5,000.00	0.00	0.00	0%	5,000.00	5,000.00	11,810.23		
6500.040	Systems Maintenance WWW Paving	5,000.00	0.00	0.00	0%	5,000.00	5,000.00	0.00		
6500.070	Systems Maintenance Contractor Water Install/Repair	70,000.00	0.00	(20,000.00)	-22%	70,000.00	90,000.00	92,700.00		
6500.075	Systems Maintenance Contractor Sewer Install/Repair	10,000.00	0.00	5,000.00	100%	10,000.00	5,000.00	0.00		
6530.100	Consulting Services Professional Fees	865.00	0.00	(11,527.00)	-93%	865.00	12,392.00	317.57	Resiliency study budgeted for in FY26. Not budgeted in FY27.	
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	5,318.00	0.00	(1,092.00)	-17%	5,318.00	6,410.00	6,320.40		
6550.020	Building Site Expenses Buildings & Grounds Maintenance	7,000.00	0.00	4,982.00	247%	7,000.00	2,018.00	931.62		
6550.060	Building Site Expenses Electricity	47,000.00	0.00	0.00	0%	47,000.00	47,000.00	32,295.00		
6550.180	Building Site Expenses Pest Control/Termite Insp	682.00	0.00	0.00	0%	682.00	682.00	596.40		
6550.270	Building Site Expenses Telephone	1,336.00	0.00	23.00	2%	1,336.00	1,313.00	817.99		
6550.280	Building Site Expenses Tipping Fees	52.00	0.00	(40.00)	-43%	52.00	92.00	0.00		
6700.100	Other Maint. & Svcs Payment to Sewer Utility	280,000.00	0.00	20,000.00	8%	280,000.00	260,000.00	246,890.80		
6700.500	Other Maint. & Svcs Water & Wastewater Construction	19,789.00	0.00	19,789.00	N/A	19,789.00	0.00	3,437.02		
6700.650	Other Maint. & Svcs Tipping Fees	5,000.00	0.00	5,000.00	N/A	5,000.00	0.00	4,293.20		
ount Classification Total: MAINT & SVCS - Maintenance & Services		$659,542.00	$0.00	$32,135.00	5%	$659,542.00	$627,407.00	$631,061.57		
OTHR CHGS - Other Charges										
7000.060	Travel, Training & Expense Educational Training	223.00	0.00	(7.00)	-3%	223.00	230.00	298.38		
7170.100	Benefits & Insurance Property & Liability Insurance	25,000.00	0.00	9,470.00	61%	25,000.00	15,530.00	14,124.25	Based on 15% increase from actual FY26 insurance expense	
7200.010	Bond & Interest Expense Interest Expense	49,872.00	0.00	49,872.00	N/A	49,872.00	0.00	0.00		
7200.025	Bond & Interest Expense Bond Principal Expense	103,131.00	0.00	103,131.00	N/A	103,131.00	0.00	0.00		
Account Classification Total: OTHR CHGS - Other Charges		$178,226.00	$0.00	$162,466.00	1031%	$178,226.00	$15,760.00	$14,422.63		
CAP EQ - Capital Equipment										
9010	Capital Equipment	0.00	0.00	(58,710.00)	-100%	0.00	58,710.00	0.00		
9010.090	Capital Equipment Other WWW Equipment	0.00	0.00	(15,000.00)	-100%	0.00	15,000.00	0.00		
9100.010	Depreciation Depreciation Expense	0.00	0.00	0.00	N/A	0.00	0.00	226,407.15		
Account Classification Total: CAP EQ - Capital Equipment		$0.00	$0.00	($73,710.00)	-100%	$0.00	$73,710.00	$226,407.15		
EXPENSES Total		$1,066,374.00	($3,846.00)	$108,068.00	11%	$1,070,220.00	$958,306.00	$1,063,808.06		
Fund EXPENSE Total: 535 - Landings		**$1,066,374.00**	**($3,846.00)**	**$108,068.00**	**11%**	**$1,070,220.00**	**$958,306.00**	**$1,063,808.06**		

Lighthouse Sound — Budget Worksheet Report

Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance %	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	FY2024 Actual Amount
Fund:	**540 - Lighthouse Sound**								
REVENUES									
	CHG SVC - Charges for Services	$140,200.00	$0.00	$5,989.00	4%	$140,200.00	$134,211.00	$116,862.00	$116,328.00
	INT/PEN - Interest & Penalties	$800.00	$0.00	$0.00	0%	$800.00	$800.00	$811.69	$658.88
	OTH REV - Other Revenue	$0.00	$0.00	$0.00	0%	$0.00	$0.00	$360.30	$466.45
	TRNS IN - Transfers In	($23,760.00)	($4,147.00)	($21,943.00)	1208%	($19,613.00)	($1,817.00)	$0.00	$0.00
	REVENUES Total	$117,240.00	($4,147.00)	($15,954.00)	-12%	$121,387.00	$133,194.00	$118,033.99	$117,453.33
EXPENSES									
	PERS SVCS - Personnel Services	$42,600.00	($4,147.00)	($21,916.00)	-34%	$46,747.00	$64,516.00	$82,544.75	$92,110.66
	SUPP & MAT - Supplies & Materials	$18,885.00	$0.00	$1,421.00	8%	$18,885.00	$17,464.00	$12,853.22	$12,840.82
	MAINT & SVCS - Maintenance & Services	$38,533.00	$0.00	$4,147.00	12%	$38,533.00	$34,386.00	$26,764.37	$22,834.14
	OTHR CHGS - Other Charges	$7,222.00	$0.00	$2,855.00	65%	$7,222.00	$4,367.00	$4,018.89	$980.10
	CAP EQ - Capital Equipment	$10,000.00	$0.00	($2,461.00)	-20%	$10,000.00	$12,461.00	$5,276.22	$5,276.21
	EXPENSES Total	$117,240.00	($4,147.00)	($15,954.00)	-12%	$121,387.00	$133,194.00	$131,457.45	$134,041.93
	Fund Total: 540 - Lighthouse Sound	$0.00	$0.00	$0.00	N/A	$0.00	$0.00	($13,423.46)	($16,588.60)

Lighthouse Sound — Revenue Budget Worksheet Report

	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance%	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
Fund:	**540 - Lighthouse Sound**										
REVENUES											
CHG SVC - Charges for Services											
	5010.100	Domestic Sewer Service	127,200.00	0.00	6,698.00	6%	127,200.00	120,502.00	107,448.00		
	5020	Additional Assessments - Accessibility	13,000.00	0.00	(709.00)	-5%	13,000.00	13,709.00	8,664.00		
	5825	Future Capital Development Reven	0.00	0.00	0.00	N/A	0.00	0.00	750.00		
Account Classification Total: CHG SVC - Charges for Services			$140,200.00	$0.00	$5,989.00	4%	$140,200.00	$134,211.00	$116,862.00		
INT/PEN - Interest & Penalties											
	4710	Penalty/Fees	800.00	0.00	0.00	0%	800.00	800.00	811.69		
Account Classification Total: INT/PEN - Interest & Penalties			$800.00	$0.00	$0.00	0%	$800.00	$800.00	$811.69		
OTH REV - Other Revenue											
	5850	Other Revenue	0.00	0.00	0.00	N/A	0.00	0.00	360.30		
Account Classification Total: OTH REV - Other Revenue			$0.00	$0.00	$0.00	0%	$0.00	$0.00	$360.30		
TRNS IN - Transfers In											
	5975.100	Transfers From (To) Reserve	(23,760.00)	(4,147.00)	(21,943.00)	1208%	(19,613.00)	(1,817.00)	0.00		Update to balance budget
Account Classification Total: TRNS IN - Transfers In			($23,760.00)	($4,147.00)	($21,943.00)	1208%	($19,613.00)	($1,817.00)	$0.00		
		REVENUES Total	$117,240.00	($4,147.00)	($15,954.00)	-12%	$121,387.00	$133,194.00	$118,033.99		
Fund REVENUE	**Total: 540 - Lighthouse Sound**		**$117,240.00**	**($4,147.00)**	**($15,954.00)**	**-12%**	**$121,387.00**	**$133,194.00**	**$118,033.99**		

Lighthouse Sound — Expense Budget Worksheet Report

	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance%	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
Fund:	**540 - Lighthouse Sound**										
EXPENSES											
PERS SVCS - Personnel Services											
	6000.100	Personnel Services Salaries	19,203.00	(2,044.00)	1,043.00	6%	21,247.00	18,160.00	23,747.49		
	6000.200	Personnel Services Salaries-Support Group	6,800.00	0.00	(15,510.00)	-70%	6,800.00	22,310.00	27,059.71		
	6000.300	Personnel Services Salaries-Construction	724.00	0.00	29.00	4%	724.00	695.00	376.40		
	6000.400	Personnel Services Overtime Pay	1,480.00	0.00	1,014.00	218%	1,480.00	466.00	642.31		
	6010.020	Benefits Contingency	6.00	(3.00)	(11.00)	-65%	9.00	17.00	16.03		
	6010.025	Benefits Deferred Comp Match	811.00	0.00	688.00	559%	811.00	123.00	490.38		
	6010.030	Benefits Hospitalization Insurance	6,800.00	(839.00)	(4,186.00)	-38%	7,639.00	10,986.00	11,324.21		
	6010.050	Benefits Retirement	3,501.00	(258.00)	(1,965.00)	-36%	3,759.00	5,466.00	11,369.78		
	6010.060	Benefits Social Security Taxes	2,026.00	(155.00)	(1,165.00)	-37%	2,181.00	3,191.00	3,739.80		
	6010.070	Benefits Unemployment Insurance	8.00	8.00	(9.00)	-53%	0.00	17.00	0.00		
	6010.090	Benefits Workmans Compensation Ins	328.00	(103.00)	(545.00)	-62%	431.00	873.00	912.75		
	6010.100	Benefits Fica & Fringe Benefits	0.00	0.00	0.00	N/A	0.00	0.00	164.35		
	6010.120	Benefits Long Term Disability	63.00	(4.00)	1.00	2%	67.00	62.00	108.95		
	6010.130	Benefits Life Insurance	52.00	(4.00)	(19.00)	-27%	56.00	71.00	103.10		
	6010.140	Benefits FSA & PSA Admin and EAP Program	51.00	(24.00)	(25.00)	-33%	75.00	76.00	115.00		
	6010.150	Benefits Retirement Administration Fee	35.00	(16.00)	(45.00)	-56%	51.00	80.00	89.08		
	6010.900	Benefits OPEB contribution	712.00	(705.00)	(1,211.00)	-63%	1,417.00	1,923.00	2,285.41		OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
Account Classification Total: PERS SVCS - Personnel Services			$42,600.00	($4,147.00)	($21,916.00)	-34%	$46,747.00	$64,516.00	$82,544.75		
SUPP & MAT - Supplies & Materials											
	6100.010	Administrative Expense Administrative Expenses	1,500.00	0.00	591.00	65%	1,500.00	909.00	1,353.91		
	6110.060	Supplies & Equipment Chemicals	6,000.00	0.00	2,000.00	50%	6,000.00	4,000.00	4,352.46		
	6110.090	Supplies & Equipment Computers & Printers	12.00	0.00	12.00	N/A	12.00	0.00	19.73		
	6110.340	Supplies & Equipment Safety Program Equipment	202.00	0.00	(3,030.00)	-94%	202.00	3,232.00	142.97		
	6110.390	Supplies & Equipment Small Equipment	68.00	0.00	(10.00)	-13%	68.00	78.00	0.02		
	6110.420	Supplies & Equipment Tools & Supplies	8.00	0.00	(57.00)	-88%	8.00	65.00	25.87		
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	353.00	0.00	(40.00)	-10%	353.00	393.00	211.51		
	6130.055	Equipment Maintenance Roads Management System	256.00	0.00	69.00	37%	256.00	187.00	0.00		
	6130.060	Equipment Maintenance Software Licensing	379.00	0.00	0.00	0%	379.00	379.00	378.98		
	6150.050	Uniforms & Personal Equipment Uniforms	235.00	0.00	(38.00)	-14%	235.00	273.00	279.77		
	6200.010	Other Supplies & Materials Lab Testing	7,200.00	0.00	0.00	0%	7,200.00	7,200.00	6,088.00		
	6200.020	Other Supplies & Materials Materials	672.00	0.00	(76.00)	-10%	672.00	748.00	0.00		
	6200.030	Other Supplies & Materials Testing Supplies	2,000.00	0.00	2,000.00	N/A	2,000.00	0.00	0.00		
Account Classification Total: SUPP & MAT - Supplies & Materials			$18,885.00	$0.00	$1,421.00	8%	$18,885.00	$17,464.00	$12,853.22		
MAINT & SVCS - Maintenance & Services											
	6500.010	Systems Maintenance Collection System Maintenance	5,500.00	0.00	0.00	0%	5,500.00	5,500.00	7,479.94		

Lighthouse Sound			Expense Budget Worksheet Report								
	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance%	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
	6500.030	Systems Maintenance Wastewater Treatment Plant Maint	7,000.00	0.00	0.00	0%	7,000.00	7,000.00	1,249.67		
	6530.100	Consulting Services Professional Fees	108.00	0.00	15.00	16%	108.00	93.00	173.22		
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	4,047.00	0.00	(909.00)	-18%	4,047.00	4,956.00	4,753.87		
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	300.00	0.00	0.00	0%	300.00	300.00	0.00		
	6550.060	Building Site Expenses Electricity	16,000.00	0.00	0.00	0%	16,000.00	16,000.00	11,431.40		
	6550.270	Building Site Expenses Telephone	535.00	0.00	17.00	3%	535.00	518.00	426.84		
	6550.280	Building Site Expenses Tipping Fees	1.00	0.00	(18.00)	-95%	1.00	19.00	0.00		
	6700.500	Other Maint. & Svcs Water & Wastewater Construction	5,042.00	0.00	5,042.00	N/A	5,042.00	0.00	1,249.43		
ount Classification Total: MAINT & SVCS - Maintenance & Services			$38,533.00	$0.00	$4,147.00	12%	$38,533.00	$34,386.00	$26,764.37		
OTHR CHGS - Other Charges											
	7000.060	Travel, Training & Expense Educational Training	222.00	0.00	(25.00)	-10%	222.00	247.00	277.52		
	7170.100	Benefits & Insurance Property & Liability Insurance	7,000.00	0.00	2,880.00	70%	7,000.00	4,120.00	3,741.37	Based on 15% increase from actual FY26 insurance expense	
Account Classification Total: OTHR CHGS - Other Charges			$7,222.00	$0.00	$2,855.00	65%	$7,222.00	$4,367.00	$4,018.89		
CAP EQ - Capital Equipment											
	9010	Capital Equipment	10,000.00	0.00	(2,461.00)	-20%	10,000.00	12,461.00	0.00	Two replacement aerators	
	9100.010	Depreciation Depreciation Expense	0.00	0.00	0.00	N/A	0.00	0.00	5,276.22		
Account Classification Total: CAP EQ - Capital Equipment			$10,000.00	$0.00	($2,461.00)	-20%	$10,000.00	$12,461.00	$5,276.22		
EXPENSES Total			$117,240.00	($4,147.00)	($15,954.00)	-12%	$121,387.00	$133,194.00	$131,457.45		
Fund EXPENSE		**Total: 540 - Lighthouse Sound**	**$117,240.00**	**($4,147.00)**	**($15,954.00)**	**-12%**	**$121,387.00**	**$133,194.00**	**$131,457.45**		

Mystic Harbour — Budget Worksheet Report

Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance %	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	FY2024 Actual Amount
Fund: 545 - Mystic Harbour									
REVENUES									
	CHG SVC - Charges for Services	$2,945,800.00	$0.00	$65,026.00	2%	$2,945,800.00	$2,880,774.00	$1,612,704.71	$1,377,696.98
	INT/PEN - Interest & Penalties	$18,000.00	$0.00	$0.00	0%	$18,000.00	$18,000.00	$45,966.29	$18,342.57
	OTH REV - Other Revenue	$0.00	$0.00	$0.00	0%	$0.00	$0.00	$99,306.88	($15,895.86)
	TRNS IN - Transfers In	$561,415.00	($22,398.00)	$181,799.00	48%	$583,813.00	$379,616.00	$246,890.80	$201,955.40
	REVENUES Total	$3,525,215.00	($22,398.00)	$246,825.00	8%	$3,547,613.00	$3,278,390.00	$2,004,868.68	$1,582,099.09
EXPENSES									
	PERS SVCS - Personnel Services	$948,559.00	($22,398.12)	$19,210.88	2%	$970,957.00	$929,348.00	$820,661.73	$813,220.36
	SUPP & MAT - Supplies & Materials	$585,984.00	$0.00	$41,892.00	8%	$585,984.00	$544,092.00	$473,560.40	$434,506.79
	MAINT & SVCS - Maintenance & Services	$1,323,926.00	$0.00	$138,872.00	12%	$1,323,926.00	$1,185,054.00	$1,237,736.86	$990,349.49
	OTHR CHGS - Other Charges	$319,746.00	$0.00	$260,787.00	442%	$319,746.00	$58,959.00	$51,109.90	$29,379.74
	CAP EQ - Capital Equipment	$347,000.00	$0.00	($213,937.00)	-38%	$347,000.00	$560,937.00	$625,744.78	$641,888.38
	EXPENSES Total	$3,525,215.00	($22,398.12)	$246,824.88	8%	$3,547,613.00	$3,278,390.00	$3,208,813.67	$2,909,344.76
	Fund Total: 545 - Mystic Harbour	$0.00	$0.00	$0.00	N/A	$0.00	$0.00	($1,203,944.99)	($1,327,245.67)

Mystic Harbour — Revenue Budget Worksheet Report

Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance%	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
Fund: 545 - Mystic Harbour										
REVENUES										
CHG SVC - Charges for Services										
5000.100	Domestic Water Service	579,000.00	0.00	42,000.00	8%	579,000.00	537,000.00	431,009.50		
5000.200	Domestic Water Usage	123,000.00	0.00	(34,000.00)	-22%	123,000.00	157,000.00	69,628.79		
5005.100	Commercial Water Service	233,400.00	0.00	37,200.00	19%	233,400.00	196,200.00	91,807.62		
5005.200	Commercial Water Usage	66,000.00	0.00	(29,000.00)	-31%	66,000.00	95,000.00	49,105.67		
5010.100	Domestic Sewer Service	841,800.00	0.00	96,711.00	13%	841,800.00	745,089.00	612,448.04		
5010.200	Domestic Sewer Usage	153,300.00	0.00	(69,700.00)	-31%	153,300.00	223,000.00	77,172.47		
5015.100	Commercial Sewer Service	574,600.00	0.00	74,200.00	15%	574,600.00	500,400.00	84,992.86		
5015.200	Commercial Sewer Usage	100,000.00	0.00	(25,000.00)	-20%	100,000.00	125,000.00	115,339.76		
5020.100	Additional Assessments - Accessibility Water Accessibility	85,700.00	0.00	275.00	0%	85,700.00	85,425.00	0.00		
5020.200	Additional Assessments - Accessibility Sewer Accessibility	159,000.00	0.00	(27,660.00)	-15%	159,000.00	186,660.00	0.00		
5040	Hook-Ups	30,000.00	0.00	0.00	0%	30,000.00	30,000.00	43,450.00		
5825	Future Capital Development Reven	0.00	0.00	0.00	N/A	0.00	0.00	37,750.00		
Account Classification Total: CHG SVC - Charges for Services		$2,945,800.00	$0.00	$65,026.00	2%	$2,945,800.00	$2,880,774.00	$1,612,704.71		
INT/PEN - Interest & Penalties										
4700	Interest On Investments	0.00	0.00	0.00	N/A	0.00	0.00	24,809.41		
4710	Penalty/Fees	18,000.00	0.00	0.00	0%	18,000.00	18,000.00	21,156.88		
Account Classification Total: INT/PEN - Interest & Penalties		$18,000.00	$0.00	$0.00	0%	$18,000.00	$18,000.00	$45,966.29		
OTH REV - Other Revenue										
5042	Equity Contribution	0.00	0.00	0.00	N/A	0.00	0.00	94,469.00		
5850	Other Revenue	0.00	0.00	0.00	N/A	0.00	0.00	4,837.88		
Account Classification Total: OTH REV - Other Revenue		$0.00	$0.00	$0.00	0%	$0.00	$0.00	$99,306.88		
TRNS IN - Transfers In										
5510	Transfers From Other Funds	280,000.00	0.00	20,000.00	8%	280,000.00	260,000.00	246,890.80		
5975.100	Transfers From (To) Reserve	281,415.00	(22,398.00)	281,415.00	N/A	303,813.00	0.00	0.00		Update to balance budget
5975.200	Transfers From Other Funds	0.00	0.00	(119,616.00)	-100%	0.00	119,616.00	0.00		
Account Classification Total: TRNS IN - Transfers In		$561,415.00	($22,398.00)	$181,799.00	48%	$583,813.00	$379,616.00	$246,890.80		
REVENUES Total		$3,525,215.00	($22,398.00)	$246,825.00	8%	$3,547,613.00	$3,278,390.00	$2,004,868.68		
Fund REVENUE Total: 545 - Mystic Harbour		**$3,525,215.00**	**($22,398.00)**	**$246,825.00**	**8%**	**$3,547,613.00**	**$3,278,390.00**	**$2,004,868.68**		

Mystic Harbour — Expense Budget Worksheet Report

	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance%	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
Fund:	**545 - Mystic Harbour**										
EXPENSES											
PERS SVCS - Personnel Services											
	6000.100	Personnel Services Salaries	357,038.00	(2,144.00)	64,791.00	22%	359,182.00	292,247.00	283,219.40		
	6000.200	Personnel Services Salaries-Support Group	252,135.00	0.00	(30,815.00)	-11%	252,135.00	282,950.00	235,377.74		
	6000.300	Personnel Services Salaries-Construction	7,955.00	0.00	(1,384.00)	-15%	7,955.00	9,339.00	6,028.66		
	6000.400	Personnel Services Overtime Pay	7,470.00	0.00	(13,909.00)	-65%	7,470.00	21,379.00	12,489.03		
	6010.020	Benefits Contingency	109.00	(76.00)	(127.00)	-54%	185.00	236.00	176.97		
	6010.025	Benefits Deferred Comp Match	6,993.00	0.00	4,773.00	215%	6,993.00	2,220.00	4,237.84		
	6010.030	Benefits Hospitalization Insurance	163,635.00	(302.00)	12,347.00	8%	163,937.00	151,288.00	125,031.32		
	6010.050	Benefits Retirement	81,296.00	(1,208.00)	3,670.00	5%	82,504.00	77,626.00	69,477.91		
	6010.060	Benefits Social Security Taxes	47,132.00	(163.00)	769.00	2%	47,295.00	46,363.00	38,550.71		
	6010.070	Benefits Unemployment Insurance	141.00	(98.00)	(94.00)	-40%	239.00	235.00	0.00		
	6010.090	Benefits Workmans Compensation Ins	6,096.00	(3,174.00)	(6,294.00)	-51%	9,270.00	12,390.00	7,586.31		
	6010.100	Benefits Fica & Fringe Benefits	0.00	0.00	0.00	N/A	0.00	0.00	1,744.48		
	6010.120	Benefits Long Term Disability	1,485.00	(5.00)	602.00	68%	1,490.00	883.00	1,112.11		
	6010.130	Benefits Life Insurance	1,255.00	(4.00)	254.00	25%	1,259.00	1,001.00	1,052.40		
	6010.140	Benefits FSA & PSA Admin and EAP Program	954.00	(669.00)	(130.00)	-12%	1,623.00	1,084.00	1,113.13		
	6010.150	Benefits Retirement Administration Fee	650.00	(456.00)	(481.00)	-43%	1,106.00	1,131.00	798.48		
	6010.900	Benefits OPEB contribution	14,215.00	(14,099.00)	(14,761.00)	-51%	28,314.00	28,976.00	32,665.24		OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
Account Classification Total: PERS SVCS - Personnel Services			$948,559.00	($22,398.00)	$19,211.00	2%	$970,957.00	$929,348.00	$820,661.73		
SUPP & MAT - Supplies & Materials											
	6100.010	Administrative Expense Administrative Expenses	30,604.00	0.00	6,967.00	29%	30,604.00	23,637.00	19,779.41		
	6110.060	Supplies & Equipment Chemicals	300,000.00	0.00	(150,000.00)	-33%	300,000.00	450,000.00	415,376.02	Split out water chemicals to account 545.6110.065.	
	6110.065	Supplies & Equipment Water Chemicals	150,000.00	0.00	150,000.00	N/A	150,000.00	0.00	0.00	Split out water chemicals from account 545.6110.060.	
	6110.090	Supplies & Equipment Computers & Printers	421.00	0.00	421.00	N/A	421.00	0.00	150.62		
	6110.245	Supplies & Equipment Mobile Phones	600.00	0.00	600.00	N/A	600.00	0.00	267.05		
	6110.340	Supplies & Equipment Safety Program Equipment	1,928.00	0.00	(1,878.00)	-49%	1,928.00	3,806.00	1,987.68		
	6110.390	Supplies & Equipment Small Equipment	895.00	0.00	287.00	47%	895.00	608.00	173.64		
	6110.420	Supplies & Equipment Tools & Supplies	5,630.00	0.00	0.00	0%	5,630.00	5,630.00	4,414.81		
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	3,266.00	0.00	244.00	8%	3,266.00	3,022.00	1,970.49		
	6130.055	Equipment Maintenance Roads Management System	9,069.00	0.00	2,647.00	41%	9,069.00	6,422.00	0.00		
	6130.060	Equipment Maintenance Software Licensing	3,087.00	0.00	0.00	0%	3,087.00	3,087.00	3,086.02		
	6150.050	Uniforms & Personal Equipment Uniforms	2,264.00	0.00	140.00	7%	2,264.00	2,124.00	2,414.45		
	6200.010	Other Supplies & Materials Lab Testing	62,000.00	0.00	32,000.00	107%	62,000.00	30,000.00	16,023.84	PFAS sampling at 9 wells and plant	
	6200.020	Other Supplies & Materials Materials	6,220.00	0.00	464.00	8%	6,220.00	5,756.00	4,376.06		
	6200.030	Other Supplies & Materials Testing Supplies	10,000.00	0.00	0.00	0%	10,000.00	10,000.00	3,540.31		

Mystic Harbour — Expense Budget Worksheet Report

	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance%	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
Account Classification Total: SUPP & MAT - Supplies & Materials			$585,984.00	$0.00	$41,892.00	8%	$585,984.00	$544,092.00	$473,560.40		
MAINT & SVCS - Maintenance & Services											
	6500.010	Systems Maintenance Collection System Maintenance	45,000.00	0.00	0.00	0%	45,000.00	45,000.00	36,264.03		
	6500.020	Systems Maintenance Water Plant/System Maint	146,000.00	0.00	0.00	0%	146,000.00	146,000.00	147,130.77		
	6500.030	Systems Maintenance Wastewater Treatment Plant Maint	200,000.00	0.00	0.00	0%	200,000.00	200,000.00	171,749.18		
	6500.040	Systems Maintenance WWW Paving	5,000.00	0.00	0.00	0%	5,000.00	5,000.00	6,145.50		
	6500.070	Systems Maintenance Contractor Water Install/Repair	20,000.00	0.00	0.00	0%	20,000.00	20,000.00	22,463.00		
	6500.075	Systems Maintenance Contractor Sewer Install/Repair	20,000.00	0.00	0.00	0%	20,000.00	20,000.00	500.00		
	6530.100	Consulting Services Professional Fees	4,868.00	0.00	(10,311.00)	-68%	4,868.00	15,179.00	3,031.35	Resiliency Study budgeted for in FY26. Not budgeted for in FY27.	
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	40,916.00	0.00	1,814.00	5%	40,916.00	39,102.00	41,851.17		
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	100,000.00	0.00	44,282.00	79%	100,000.00	55,718.00	8,690.91		
	6550.060	Building Site Expenses Electricity	260,000.00	0.00	0.00	0%	260,000.00	260,000.00	250,731.87		
	6550.120	Building Site Expenses Heating Propane	7,000.00	0.00	3,400.00	94%	7,000.00	3,600.00	6,507.97		
	6550.140	Building Site Expenses Internet Access	2,195.00	0.00	0.00	0%	2,195.00	2,195.00	1,829.00		
	6550.180	Building Site Expenses Pest Control/Termite Insp	800.00	0.00	118.00	17%	800.00	682.00	756.60		
	6550.270	Building Site Expenses Telephone	6,389.00	0.00	0.00	0%	6,389.00	6,389.00	3,449.28		
	6550.280	Building Site Expenses Tipping Fees	75,149.00	0.00	(40.00)	0%	75,149.00	75,189.00	0.00		
	6700.100	Other Maint. & Svcs Payment to Sewer Utility	250,000.00	0.00	0.00	0%	250,000.00	250,000.00	413,235.46		
	6700.150	Other Maint. & Svcs Payment to Water Utility Effluen	60,000.00	0.00	20,000.00	50%	60,000.00	40,000.00	54,779.63		
	6700.400	Other Maint. & Svcs State Waste Water Sludge Fees	1,000.00	0.00	0.00	0%	1,000.00	1,000.00	199.31		
	6700.500	Other Maint. & Svcs Water & Wastewater Construction	79,609.00	0.00	79,609.00	N/A	79,609.00	0.00	21,228.21		
	6700.650	Other Maint. & Svcs Tipping Fees	0.00	0.00	0.00	N/A	0.00	0.00	47,193.62		
ount Classification Total: MAINT & SVCS - Maintenance & Services			$1,323,926.00	$0.00	$138,872.00	12%	$1,323,926.00	$1,185,054.00	$1,237,736.86		
OTHR CHGS - Other Charges											
	7000.060	Travel, Training & Expense Educational Training	2,053.00	0.00	154.00	8%	2,053.00	1,899.00	2,767.49		
	7170.100	Benefits & Insurance Property & Liability Insurance	85,000.00	0.00	33,150.00	64%	85,000.00	51,850.00	47,130.42	Based on 15% increase from actual FY26 insurance expense	
	7200.010	Bond & Interest Expense Interest Expense	75,414.00	0.00	70,204.00	1347%	75,414.00	5,210.00	1,211.99		
	7200.025	Bond & Interest Expense Bond Principal Expense	157,279.00	0.00	157,279.00	N/A	157,279.00	0.00	0.00		
Account Classification Total: OTHR CHGS - Other Charges			$319,746.00	$0.00	$260,787.00	442%	$319,746.00	$58,959.00	$51,109.90		
CAP EQ - Capital Equipment											
	9010	Capital Equipment	22,000.00	0.00	(308,937.00)	-93%	22,000.00	330,937.00	0.00		
	9010.080	Capital Equipment Construction Projects	325,000.00	0.00	95,000.00	41%	325,000.00	230,000.00	0.00		
	9100.010	Depreciation Depreciation Expense	0.00	0.00	0.00	N/A	0.00	0.00	625,744.78		
Account Classification Total: CAP EQ - Capital Equipment			$347,000.00	$0.00	($213,937.00)	-38%	$347,000.00	$560,937.00	$625,744.78		

Mystic Harbour			Expense Budget Worksheet Report								
	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance%	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
		EXPENSES Total	$3,525,215.00	($22,398.00)	$246,825.00	8%	$3,547,613.00	$3,278,390.00	$3,208,813.67		
Fund EXPENSE		**Total: 545 - Mystic Harbour**	**$3,525,215.00**	**($22,398.00)**	**$246,825.00**	**8%**	**$3,547,613.00**	**$3,278,390.00**	**$3,208,813.67**		

Mystic Harbour Debt Service — Budget Worksheet Report

Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance %	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	FY2024 Actual Amount
Fund:	**546 - Mystic Harbour Debt Service**								
REVENUES									
	INT/PEN - Interest & Penalties	$0.00	$0.00	$0.00	N/A	$0.00	$0.00	$133,966.65	$166,309.25
	OTH REV - Other Revenue	$0.00	$0.00	$0.00	N/A	$0.00	$0.00	$136,152.46	$40,194.21
	TRNS IN - Transfers In	$80,121.00	$0.00	$80,121.00	N/A	$80,121.00	$0.00	$0.00	$0.00
	DEBT SRV REV - Debt Service Revenue	$442,200.00	$0.00	$442,200.00	N/A	$442,200.00	$0.00	$423,786.00	$422,598.00
	REVENUES Total	$522,321.00	$0.00	$522,321.00	N/A	$522,321.00	$0.00	$693,905.11	$629,101.46
EXPENSES									
	OTHR CHGS - Other Charges	$522,321.00	$0.00	$522,321.00	N/A	$522,321.00	$0.00	$224,773.84	$234,106.30
	EXPENSES Total	$522,321.00	$0.00	$522,321.00	N/A	$522,321.00	$0.00	$224,773.84	$234,106.30
	Fund Total: 546 - Mystic Harbour Debt Service	$0.00	$0.00	$0.00	N/A	$0.00	$0.00	$469,131.27	$394,995.16

Mystic Harbour Debt Service			Revenue Budget Worksheet Report								
	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance%	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
Fund: 546 - Mystic Harbour Debt Service											
REVENUES											
INT/PEN - Interest & Penalties											
	4700	Interest On Investments	0.00	0.00	N/A	N/A	0.00	0.00	133,966.65		
Account Classification Total: INT/PEN - Interest & Penalties			$0.00	$0.00	0%	0%	$0.00	$0.00	$133,966.65		
OTH REV - Other Revenue											
	4815	Other Revenue	0.00	0.00	N/A	N/A	0.00	0.00	7,148.46		
	5042	Equity Contribution	0.00	0.00	N/A	N/A	0.00	0.00	129,004.00		
Account Classification Total: OTH REV - Other Revenue			$0.00	$0.00	0%	0%	$0.00	$0.00	$136,152.46		
TRNS IN - Transfers In											
	5975.100	Transfers From (To) Reserve	80,121.00	0.00	N/A	N/A	80,121.00	0.00	0.00		
Account Classification Total: TRNS IN - Transfers In			$80,121.00	$0.00	0%	0%	$80,121.00	$0.00	$0.00		
DEBT SRV REV - Debt Service Revenue											
	5980	Front Foot/EDU Revenue	442,200.00	0.00	N/A	N/A	442,200.00	0.00	423,786.00		
ccount Classification Total: DEBT SRV REV - Debt Service Revenue			$442,200.00	$0.00	0%	0%	$442,200.00	$0.00	$423,786.00		
		REVENUES Total	$522,321.00	$0.00	0%	0%	$522,321.00	$0.00	$693,905.11		
Fund Total: 546 - Mystic Harbour Debt Service			**$0.00**	**$0.00**	**0%**	**0%**	**$0.00**	**$0.00**	**$469,131.27**		

Mystic Harbour Debt Service			Expense Budget Worksheet Report								
	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance%	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
Fund: 546 - Mystic Harbour Debt Service											
EXPENSES											
OTHR CHGS - Other Charges											
	7200.020	Bond & Interest Expense Bond Interest Expense	209,014.00	0.00	209,014.00	N/A	209,014.00	0.00	224,773.84		
	7200.025	Bond & Interest Expense Bond Principal Expense	313,307.00	0.00	313,307.00	N/A	313,307.00	0.00	0.00		
Account Classification Total: OTHR CHGS - Other Charges			$522,321.00	$0.00	$522,321.00		$522,321.00	$0.00	$224,773.84		
EXPENSES Total			$522,321.00	$0.00	$522,321.00		$522,321.00	$0.00	$224,773.84		
Fund EXPENSE Total: 546 - Mystic Harbour Debt Service			**$522,321.00**	**$0.00**	**$522,321.00**	**0%**	**$522,321.00**	**$0.00**	**$224,773.84**		

Newark — Budget Worksheet Report

Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance %	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	FY2024 Actual Amount
Fund: 550 - Newark									
REVENUES									
	CHG SVC - Charges for Services	$249,500.00	$0.00	$16,540.00	7%	$249,500.00	$232,960.00	$177,603.27	$176,536.70
	INT/PEN - Interest & Penalties	$3,000.00	$0.00	$0.00	0%	$3,000.00	$3,000.00	$71,815.71	$22,655.99
	MISC - Miscellaneous	$78,070.00	$0.00	$1,531.00	2%	$78,070.00	$76,539.00	$49,102.10	$33,112.10
	OTH REV - Other Revenue	$400.00	$0.00	$0.00	0%	$400.00	$400.00	$5,394.85	$16,796.11
	TRNS IN - Transfers In	$14,461.00	($2,842.00)	($80,463.00)	-85%	$17,303.00	$94,924.00	$0.00	$0.00
	REVENUES Total	$345,431.00	($2,842.00)	($62,392.00)	-15%	$348,273.00	$407,823.00	$303,915.93	$249,100.90
EXPENSES									
	PERS SVCS - Personnel Services	$150,596.00	($2,842.06)	($38,844.06)	-21%	$153,438.00	$189,440.00	$198,629.24	$196,863.39
	SUPP & MAT - Supplies & Materials	$55,556.00	$0.00	($480.00)	-1%	$55,556.00	$56,036.00	$20,324.92	$14,391.65
	MAINT & SVCS - Maintenance & Services	$100,765.00	$0.00	($34,408.00)	-25%	$100,765.00	$135,173.00	$84,068.11	$68,466.51
	OTHR CHGS - Other Charges	$38,514.00	$0.00	$30,736.00	395%	$38,514.00	$7,778.00	$6,709.48	$2,233.91
	CAP EQ - Capital Equipment	$0.00	$0.00	($19,396.00)	-100%	$0.00	$19,396.00	$98,940.50	$98,622.84
	EXPENSES Total	$345,431.00	($2,842.06)	($62,392.06)	-15%	$348,273.00	$407,823.00	$408,672.25	$380,578.30
	Fund Total: 550 - Newark	$0.00	$0.00	$0.00	N/A	$0.00	$0.00	($104,756.32)	($131,477.40)

Newark — Revenue Budget Worksheet Report

	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance%	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
Fund:	**550 - Newark**										
REVENUES											
CHG SVC - Charges for Services											
	5000.100	Domestic Water Service	36,300.00	0.00	(6,260.00)	-15%	36,300.00	42,560.00	60,480.00		
	5000.200	Domestic Water Usage	7,000.00	0.00	3,000.00	75%	7,000.00	4,000.00	12,815.27		
	5005.100	Commercial Water Service	10,600.00	0.00	520.00	5%	10,600.00	10,080.00	6,020.00		
	5005.200	Commercial Water Usage	400.00	0.00	(400.00)	-50%	400.00	800.00	1,518.51		
	5010.100	Domestic Sewer Service	103,200.00	0.00	2,400.00	2%	103,200.00	100,800.00	56,160.00		
	5010.200	Domestic Sewer Usage	20,000.00	0.00	10,000.00	100%	20,000.00	10,000.00	11,713.98		
	5015.100	Commercial Sewer Service	61,200.00	0.00	3,240.00	6%	61,200.00	57,960.00	27,090.00		
	5015.200	Commercial Sewer Usage	3,000.00	0.00	1,000.00	50%	3,000.00	2,000.00	1,805.51		
	5020.100	Additional Assessments - Accessibility Water Accessibility	2,500.00	0.00	2,024.00	425%	2,500.00	476.00	0.00		
	5020.200	Additional Assessments - Accessibility Sewer Accessibility	5,300.00	0.00	1,016.00	24%	5,300.00	4,284.00	0.00		
Account Classification Total: CHG SVC - Charges for Services			$249,500.00	$0.00	$16,540.00	7%	$249,500.00	$232,960.00	$177,603.27		
INT/PEN - Interest & Penalties											
	4700	Interest On Investments	0.00	0.00	0.00	N/A	0.00	0.00	68,153.22		
	4710	Penalty/Fees	3,000.00	0.00	0.00	0%	3,000.00	3,000.00	3,662.49		
Account Classification Total: INT/PEN - Interest & Penalties			$3,000.00	$0.00	$0.00	0%	$3,000.00	$3,000.00	$71,815.71		
MISC - Miscellaneous											
	4270	Rents-Tower Site/Contrib & Donat	78,070.00	0.00	1,531.00	2%	78,070.00	76,539.00	49,102.10		
Account Classification Total: MISC - Miscellaneous			$78,070.00	$0.00	$1,531.00	2%	$78,070.00	$76,539.00	$49,102.10		
OTH REV - Other Revenue											
	5850	Other Revenue	400.00	0.00	0.00	0%	400.00	400.00	5,394.85		
Account Classification Total: OTH REV - Other Revenue			$400.00	$0.00	$0.00	0%	$400.00	$400.00	$5,394.85		
TRNS IN - Transfers In											
	5975.100	Transfers From (To) Reserve	14,461.00	(2,842.00)	14,461.00	N/A	17,303.00	0.00	0.00		Update to balance budget
	5975.200	Transfers From Other Funds	0.00	0.00	(94,924.00)	-100%	0.00	94,924.00	0.00		
Account Classification Total: TRNS IN - Transfers In			$14,461.00	($2,842.00)	($80,463.00)	-85%	$17,303.00	$94,924.00	$0.00		
REVENUES Total			$345,431.00	($2,842.00)	($62,392.00)	-15%	$348,273.00	$407,823.00	$303,915.93		
Fund REVENUE Total: 550 - Newark			**$345,431.00**	**($2,842.00)**	**($62,392.00)**	**-15%**	**$348,273.00**	**$407,823.00**	**$303,915.93**		

Newark — Expense Budget Worksheet Report

	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance%	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
Fund:	**550 - Newark**										
EXPENSES											
PERS SVCS - Personnel Services											
	6000.100	Personnel Services Salaries	57,008.00	(42.00)	7,759.00	16%	57,050.00	49,249.00	45,377.36		
	6000.200	Personnel Services Salaries-Support Group	41,363.00	0.00	(27,320.00)	-40%	41,363.00	68,683.00	71,040.75		
	6000.300	Personnel Services Salaries-Construction	757.00	0.00	(853.00)	-53%	757.00	1,610.00	1,047.33		
	6000.400	Personnel Services Overtime Pay	2,740.00	0.00	(3,362.00)	-55%	2,740.00	6,102.00	4,031.71		
	6010.020	Benefits Contingency	17.00	(13.00)	(31.00)	-65%	30.00	48.00	39.64		
	6010.025	Benefits Deferred Comp Match	1,400.00	0.00	1,195.00	583%	1,400.00	205.00	847.28		
	6010.030	Benefits Hospitalization Insurance	22,257.00	100.00	(5,874.00)	-21%	22,157.00	28,131.00	28,004.63		
	6010.050	Benefits Retirement	13,443.00	157.00	(2,432.00)	-15%	13,286.00	15,875.00	28,619.10		
	6010.060	Benefits Social Security Taxes	7,556.00	(3.00)	(2,050.00)	-21%	7,559.00	9,606.00	8,733.63		
	6010.070	Benefits Unemployment Insurance	22.00	(16.00)	(26.00)	-54%	38.00	48.00	0.00		
	6010.090	Benefits Workmans Compensation Ins	974.00	(510.00)	(1,560.00)	-62%	1,484.00	2,534.00	1,861.89		
	6010.100	Benefits Fica & Fringe Benefits	0.00	0.00	0.00	N/A	0.00	0.00	401.96		
	6010.120	Benefits Long Term Disability	240.00	4.00	59.00	33%	236.00	181.00	249.67		
	6010.130	Benefits Life Insurance	202.00	4.00	(3.00)	-1%	198.00	205.00	236.27		
	6010.140	Benefits FSA & PSA Admin and EAP Program	152.00	(108.00)	(70.00)	-32%	260.00	222.00	253.47		
	6010.150	Benefits Retirement Administration Fee	104.00	(73.00)	(127.00)	-55%	177.00	231.00	181.68		
	6010.900	Benefits OPEB contribution	2,361.00	(2,342.00)	(4,149.00)	-64%	4,703.00	6,510.00	7,702.87		OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
Account Classification Total: PERS SVCS - Personnel Services			$150,596.00	($2,842.00)	($38,844.00)	-21%	$153,438.00	$189,440.00	$198,629.24		
SUPP & MAT - Supplies & Materials											
	6100.010	Administrative Expense Administrative Expenses	2,329.00	0.00	0.00	0%	2,329.00	2,329.00	2,181.03		
	6110.060	Supplies & Equipment Chemicals	4,000.00	0.00	(4,000.00)	-50%	4,000.00	8,000.00	6,593.00	Split out water chemicals to account 550.6110.065.	
	6110.065	Supplies & Equipment Water Chemicals	6,000.00	0.00	6,000.00	N/A	6,000.00	0.00	0.00	Split out water chemicals from 550.6110.060.	
	6110.090	Supplies & Equipment Computers & Printers	32.00	0.00	32.00	N/A	32.00	0.00	40.20		
	6110.340	Supplies & Equipment Safety Program Equipment	434.00	0.00	(2,155.00)	-83%	434.00	2,589.00	1,044.00		
	6110.390	Supplies & Equipment Small Equipment	167.00	0.00	(30.00)	-15%	167.00	197.00	9.44		
	6110.420	Supplies & Equipment Tools & Supplies	176.00	0.00	31.00	21%	176.00	145.00	179.88		
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	750.00	0.00	(249.00)	-25%	750.00	999.00	624.09		
	6130.055	Equipment Maintenance Roads Management System	688.00	0.00	51.00	8%	688.00	637.00	0.00		
	6130.060	Equipment Maintenance Software Licensing	844.00	0.00	0.00	0%	844.00	844.00	843.05		
	6150.050	Uniforms & Personal Equipment Uniforms	508.00	0.00	(184.00)	-27%	508.00	692.00	806.59		
	6200.010	Other Supplies & Materials Lab Testing	36,700.00	0.00	0.00	0%	36,700.00	36,700.00	5,584.00		
	6200.020	Other Supplies & Materials Materials	1,428.00	0.00	(476.00)	-25%	1,428.00	1,904.00	1,350.91		
	6200.030	Other Supplies & Materials Testing Supplies	1,500.00	0.00	500.00	50%	1,500.00	1,000.00	1,068.73		
Account Classification Total: SUPP & MAT - Supplies & Materials			$55,556.00	$0.00	($480.00)	-1%	$55,556.00	$56,036.00	$20,324.92		
MAINT & SVCS - Maintenance & Services											

Newark — Expense Budget Worksheet Report

	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance%	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
	6500.010	Systems Maintenance Collection System Maintenance	9,200.00	0.00	0.00	0%	9,200.00	9,200.00	6,099.32		
	6500.020	Systems Maintenance Water Plant/System Maint	15,000.00	0.00	0.00	0%	15,000.00	15,000.00	25,831.57		
	6500.030	Systems Maintenance Wastewater Treatment Plant Maint	12,000.00	0.00	0.00	0%	12,000.00	12,000.00	9,707.96		
	6500.040	Systems Maintenance WWW Paving	1,000.00	0.00	1,000.00	N/A	1,000.00	0.00	0.00		
	6500.070	Systems Maintenance Contractor Water Install/Repair	4,500.00	0.00	0.00	0%	4,500.00	4,500.00	2,600.00		
	6530.100	Consulting Services Professional Fees	13,070.00	0.00	(47,245.00)	-78%	13,070.00	60,315.00	2,730.96		
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	8,887.00	0.00	(3,587.00)	-29%	8,887.00	12,474.00	10,454.14	Updated Support and Construction allocation percentages	
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	3,000.00	0.00	2,000.00	200%	3,000.00	1,000.00	811.33	WTP heater replacement	
	6550.060	Building Site Expenses Electricity	25,000.00	0.00	5,000.00	25%	25,000.00	20,000.00	23,438.88		
	6550.270	Building Site Expenses Telephone	640.00	0.00	0.00	0%	640.00	640.00	473.28		
	6550.280	Building Site Expenses Tipping Fees	13.00	0.00	(31.00)	-70%	13.00	44.00	0.00		
	6700.500	Other Maint. & Svcs Water & Wastewater Construction	8,455.00	0.00	8,455.00	N/A	8,455.00	0.00	1,920.67		
ount Classification Total: MAINT & SVCS - Maintenance & Services			$100,765.00	$0.00	($34,408.00)	-25%	$100,765.00	$135,173.00	$84,068.11		
OTHR CHGS - Other Charges											
	7000.060	Travel, Training & Expense Educational Training	471.00	0.00	(157.00)	-25%	471.00	628.00	784.57		
	7170.100	Benefits & Insurance Property & Liability Insurance	11,000.00	0.00	4,700.00	75%	11,000.00	6,300.00	5,728.00	Based on 15% increase from actual FY26 insurance expense	
	7200.010	Bond & Interest Expense Interest Expense	9,004.00	0.00	8,154.00	959%	9,004.00	850.00	196.91		
	7200.025	Bond & Interest Expense Bond Principal Expense	18,039.00	0.00	18,039.00	N/A	18,039.00	0.00	0.00		
Account Classification Total: OTHR CHGS - Other Charges			$38,514.00	$0.00	$30,736.00	395%	$38,514.00	$7,778.00	$6,709.48		
CAP EQ - Capital Equipment											
	9010	Capital Equipment	0.00	0.00	(19,396.00)	-100%	0.00	19,396.00	0.00		
	9100.010	Depreciation Depreciation Expense	0.00	0.00	0.00	N/A	0.00	0.00	98,940.50		
Account Classification Total: CAP EQ - Capital Equipment			$0.00	$0.00	($19,396.00)	-100%	$0.00	$19,396.00	$98,940.50		
		EXPENSES Total	$345,431.00	($2,842.00)	($62,392.00)	-15%	$348,273.00	$407,823.00	$408,672.25		
Fund EXPENSE Total: 550 - Newark			**$345,431.00**	**($2,842.00)**	**($62,392.00)**	**-15%**	**$348,273.00**	**$407,823.00**	**$408,672.25**		

Newark Debt Service — Budget Worksheet Report

Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance %	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	FY2024 Actual Amount
Fund:	**551 - Newark Debt Service**								
REVENUES									
	INT/PEN - Interest & Penalties	$0.00	$0.00	$0.00	N/A	$0.00	$0.00	$787.07	$15.35
	TRNS IN - Transfers In	($7,225.00)	$0.00	($7,225.00)	N/A	($7,225.00)	$0.00	$0.00	$0.00
	DEBT SRV REV - Debt Service Revenue	$65,688.00	$0.00	$65,688.00	N/A	$65,688.00	$0.00	$65,580.00	$65,553.00
	REVENUES Total	$58,463.00	$0.00	$65,688.00	N/A	$58,463.00	$0.00	$66,367.07	$65,568.35
EXPENSES									
	OTHR CHGS - Other Charges	$58,463.00	$0.00	$58,463.00	N/A	$58,463.00	$0.00	$7,577.27	$8,345.89
	EXPENSES Total	$58,463.00	$0.00	$58,463.00		$58,463.00	$0.00	$7,577.27	$8,345.89
	Fund Total: 551 - Newark Debt Service	$0.00	$0.00	$0.00	N/A	$0.00	$0.00	$58,789.80	$57,222.46

Newark Debt Service			Revenue Budget Worksheet Report								
	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance%	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
Fund: 551 - Newark Debt Service											
REVENUES											
INT/PEN - Interest & Penalties											
	4700	Interest On Investments	0.00	0.00	N/A	N/A	0.00	0.00	787.07		
Account Classification Total: INT/PEN - Interest & Penalties			$0.00	$0.00	0%	0%	$0.00	$0.00	$787.07		
TRNS IN - Transfers In											
	5975.100	Transfers From (To) Reserve	(7,225.00)	0.00	N/A	N/A	(7,225.00)	0.00	0.00		
Account Classification Total: TRNS IN - Transfers In			($7,225.00)	$0.00	0%	0%	($7,225.00)	$0.00	$0.00		
DEBT SRV REV - Debt Service Revenue											
	5980	Front Foot/EDU Revenue	65,688.00	0.00	N/A	N/A	65,688.00	0.00	65,580.00		
ccount Classification Total: DEBT SRV REV - Debt Service Revenue			$65,688.00	$0.00	0%	0%	$65,688.00	$0.00	$65,580.00		
		REVENUES Total	$58,463.00	$0.00	0%	0%	$58,463.00	$0.00	$66,367.07		
Fund Total: 551 - Newark Debt Service			**$0.00**	**$0.00**	**0%**	**0%**	**$0.00**	**$0.00**	**$58,789.80**		

Newark Debt Service			Expense Budget Worksheet Report								
	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance%	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
Fund: 551 - Newark Debt Service											
EXPENSES											
OTHR CHGS - Other Charges											
	7200.020	Bond & Interest Expense Bond Interest Expense	4,126.00	0.00	4,126.00	N/A	4,126.00	0.00	7,577.27		
	7200.025	Bond & Interest Expense Bond Principal Expense	54,337.00	0.00	54,337.00	N/A	54,337.00	0.00	0.00		
Account Classification Total: OTHR CHGS - Other Charges			$58,463.00	$0.00	$58,463.00		$58,463.00	$0.00	$7,577.27		
EXPENSES Total			$58,463.00	$0.00	$58,463.00		$58,463.00	$0.00	$7,577.27		
Fund EXPENSE Total: 551 - Newark Debt Service			**$58,463.00**	**$0.00**	**$58,463.00**	**0%**	**$58,463.00**	**$0.00**	**$7,577.27**		

Ocean Pines — Budget Worksheet Report

Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance %	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	FY2024 Actual Amount
Fund: 555 - Ocean Pines									
REVENUES									
	CHG SVC - Charges for Services	$10,691,600.00	$0.00	$894,571.00	9%	$10,691,600.00	$9,797,029.00	$8,541,094.00	$8,251,997.50
	INT/PEN - Interest & Penalties	$119,000.00	$0.00	$24,000.00	25%	$119,000.00	$95,000.00	$133,735.42	$98,846.70
	OTH REV - Other Revenue	$353,500.00	$0.00	($400,000.00)	-53%	$353,500.00	$753,500.00	$771,203.50	$1,639,949.40
	TRNS IN - Transfers In	$193,262.00	($210,585.00)	$540,998.00	-156%	$403,847.00	($347,736.00)	$0.00	$0.00
	REVENUES Total	$11,357,362.00	($210,585.00)	$1,059,569.00	10%	$11,567,947.00	$10,297,793.00	$9,446,032.92	$9,990,793.60
EXPENSES									
Department: 8001 - Admin									
	PERS SVCS - Personnel Services	$1,007,428.00	($20,729.00)	$79,496.00	9%	$1,028,157.00	$927,932.00	$845,099.27	$843,479.51
	SUPP & MAT - Supplies & Materials	$162,938.00	$0.00	$11,599.00	8%	$162,938.00	$151,339.00	$85,742.39	$117,999.62
	MAINT & SVCS - Maintenance & Services	$267,176.00	$0.00	$175,437.00	191%	$267,176.00	$91,739.00	$159,370.44	$58,402.38
	OTHR CHGS - Other Charges	$126,513.00	$0.00	$59,625.00	89%	$126,513.00	$66,888.00	$60,169.90	$130,593.93
	CAP EQ - Capital Equipment	$0.00	$0.00	($411,190.00)	-100%	$0.00	$411,190.00	$1,748,133.33	$1,778,541.79
	Department Total: 8001 - Admin	$1,564,055.00	($20,729.00)	($85,033.00)	-5%	$1,584,784.00	$1,649,088.00	$2,898,515.33	$2,929,017.23
Department: 8002 - Water									
	PERS SVCS - Personnel Services	$1,208,013.00	($18,710.00)	$163,031.00	16%	$1,226,723.00	$1,044,982.00	$1,051,182.67	$1,015,030.99
	SUPP & MAT - Supplies & Materials	$365,990.00	$0.00	$44,924.00	14%	$365,990.00	$321,066.00	$275,931.73	$244,519.89
	MAINT & SVCS - Maintenance & Services	$1,179,407.00	$0.00	($11,178.00)	-1%	$1,179,407.00	$1,190,585.00	$1,156,475.71	$995,379.37
	OTHR CHGS - Other Charges	$177,289.00	$0.00	$99,214.00	127%	$177,289.00	$78,075.00	$20,236.80	$4,838.40
	CAP EQ - Capital Equipment	$375,000.00	$0.00	$210,000.00	127%	$375,000.00	$165,000.00	$0.00	$0.00
	Department Total: 8002 - Water	$3,305,699.00	($18,710.00)	$505,991.00	18%	$3,324,409.00	$2,799,708.00	$2,503,826.91	$2,259,768.65
Department: 8003 - Treatment Plant									
	PERS SVCS - Personnel Services	$1,748,430.00	($8,403.00)	$274,756.00	19%	$1,756,833.00	$1,473,674.00	$1,435,910.25	$1,448,534.32
	SUPP & MAT - Supplies & Materials	$629,280.00	$0.00	($13,083.00)	-2%	$629,280.00	$642,363.00	$471,890.65	$557,142.92
	MAINT & SVCS - Maintenance & Services	$877,090.00	$0.00	$121,387.00	16%	$877,090.00	$755,703.00	$868,773.17	$659,188.48
	OTHR CHGS - Other Charges	$7,693.00	$0.00	$1,216.00	19%	$7,693.00	$6,477.00	$7,994.54	$7,679.67
	CAP EQ - Capital Equipment	$400,000.00	$0.00	$74,000.00	23%	$400,000.00	$326,000.00	$0.00	$0.00
	Department Total: 8003 - Treatment Plant	$3,662,493.00	($8,403.00)	$458,276.00	14%	$3,670,896.00	$3,204,217.00	$2,784,568.61	$2,672,545.39
Department: 8004 - Collection Systems									
	PERS SVCS - Personnel Services	$1,198,638.00	($162,743.00)	($38,118.00)	-3%	$1,361,381.00	$1,236,756.00	$1,261,222.51	$1,158,019.43
	SUPP & MAT - Supplies & Materials	$35,129.00	$0.00	$17,671.00	101%	$35,129.00	$17,458.00	$12,011.46	$6,163.65
	MAINT & SVCS - Maintenance & Services	$1,019,005.00	$0.00	$23,314.00	2%	$1,019,005.00	$995,691.00	$970,764.63	$954,956.66
	OTHR CHGS - Other Charges	$7,343.00	$0.00	$0.00	0%	$7,343.00	$7,343.00	$3,612.56	$5,937.11
	CAP EQ - Capital Equipment	$565,000.00	$0.00	$280,000.00	98%	$565,000.00	$285,000.00	$0.00	$0.00
	Department Total: 8004 - Collection Systems	$2,825,115.00	($162,743.00)	$282,867.00	11%	$2,987,858.00	$2,542,248.00	$2,247,611.16	$2,125,076.85

Ocean Pines — Budget Worksheet Report

Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance %	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	FY2024 Actual Amount
Department:	**8006 - Veh-Equip**								
	PERS SVCS - Personnel Services	$0.00	$0.00	($101,880.00)	-100%	$0.00	$101,880.00	($0.00)	$0.00
	SUPP & MAT - Supplies & Materials	$0.00	$0.00	($173.00)	-100%	$0.00	$173.00	($534.27)	$0.00
	MAINT & SVCS - Maintenance & Services	$0.00	$0.00	($454.00)	-100%	$0.00	$454.00	$534.27	$0.00
	OTHR CHGS - Other Charges	$0.00	$0.00	($25.00)	-100%	$0.00	$25.00	$0.00	$0.00
	Department Total: 8006 - Veh-Equip	$0.00	$0.00	($102,532.00)	-100%	$0.00	$102,532.00	($0.00)	$0.00
	EXPENSES Total	$11,357,362.00	($210,585.00)	$1,059,569.00	10%	$11,567,947.00	$10,297,793.00	$10,434,522.01	$9,986,408.12
	Fund Total: 555 - Ocean Pines	$0.00	$0.00	$0.00	N/A	$0.00	$0.00	($988,489.09)	$4,385.48

Ocean Pines — Revenue Budget Worksheet Report

Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance%	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
Fund: 555 - Ocean Pines										
REVENUES										
CHG SVC - Charges for Services										
5000.100	Domestic Water Service	1,822,000.00	0.00	51,770.00	3%	1,822,000.00	1,770,230.00	1,715,270.94		
5000.200	Domestic Water Usage	415,000.00	0.00	95,000.00	30%	415,000.00	320,000.00	201,693.54		
5005.100	Commercial Water Service	157,000.00	0.00	36,198.00	30%	157,000.00	120,802.00	72,876.78		
5005.200	Commercial Water Usage	45,000.00	0.00	15,000.00	50%	45,000.00	30,000.00	34,069.66		
5010.100	Domestic Sewer Service	5,471,000.00	0.00	160,310.00	3%	5,471,000.00	5,310,690.00	5,150,108.07		
5010.200	Domestic Sewer Usage	1,246,000.00	0.00	381,000.00	44%	1,246,000.00	865,000.00	552,373.79		
5015.100	Commercial Sewer Service	606,000.00	0.00	131,361.00	28%	606,000.00	474,639.00	210,543.02		
5015.200	Commercial Sewer Usage	144,000.00	0.00	59,000.00	69%	144,000.00	85,000.00	106,020.61		
5020.100	Additional Assessments - Accessibility Water Accessibility	63,000.00	0.00	(21,517.00)	-25%	63,000.00	84,517.00	0.00		
5020.200	Additional Assessments - Accessibility Sewer Accessibility	197,000.00	0.00	(56,551.00)	-22%	197,000.00	253,551.00	0.00		
5025	Transfer from River Run	108,000.00	0.00	43,000.00	66%	108,000.00	65,000.00	89,337.59		
5030	White Horse Park Revenue	297,600.00	0.00	0.00	0%	297,600.00	297,600.00	297,600.00		
5040	Hook-Ups	120,000.00	0.00	0.00	0%	120,000.00	120,000.00	97,700.00		
5825	Future Capital Development Reven	0.00	0.00	0.00	N/A	0.00	0.00	13,500.00		
Account Classification Total: CHG SVC - Charges for Services		$10,691,600.00	$0.00	$894,571.00	9%	$10,691,600.00	$9,797,029.00	$8,541,094.00		
INT/PEN - Interest & Penalties										
4700	Interest On Investments	24,000.00	0.00	24,000.00	N/A	24,000.00	0.00	32,365.00		
4710	Penalty/Fees	95,000.00	0.00	0.00	0%	95,000.00	95,000.00	101,370.42		
Account Classification Total: INT/PEN - Interest & Penalties		$119,000.00	$0.00	$24,000.00	25%	$119,000.00	$95,000.00	$133,735.42		
OTH REV - Other Revenue										
5042	Equity Contribution	81,500.00	0.00	0.00	0%	81,500.00	81,500.00	95,053.03		
5850	Other Revenue	242,000.00	0.00	(400,000.00)	-62%	242,000.00	642,000.00	646,150.47		
5875	Rent/Overhead Reimbursement	30,000.00	0.00	0.00	0%	30,000.00	30,000.00	30,000.00		
Account Classification Total: OTH REV - Other Revenue		$353,500.00	$0.00	($400,000.00)	-53%	$353,500.00	$753,500.00	$771,203.50		
TRNS IN - Transfers In										
5975.100	Transfers From (To) Reserve	193,262.00	(210,585.00)	540,998.00	-156%	403,847.00	(347,736.00)	0.00		Update to balance budget
Account Classification Total: TRNS IN - Transfers In		$193,262.00	($210,585.00)	$540,998.00	-156%	$403,847.00	($347,736.00)	$0.00		
REVENUES Total		$11,357,362.00	($210,585.00)	$1,059,569.00	10%	$11,567,947.00	$10,297,793.00	$9,446,032.92		
Fund REVENUE Total: 555 - Ocean Pines		**$11,357,362.00**	**($210,585.00)**	**$1,059,569.00**	**10%**	**$11,567,947.00**	**$10,297,793.00**	**$9,446,032.92**		

Ocean Pines — Expense Budget Worksheet Report

	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance%	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
Fund:	**555 - Ocean Pines**										
EXPENSES											
Department:	**8001 - Admin**										
PERS SVCS - Personnel Services											
	6000.100	Personnel Services Salaries	643,488.00	0.00	29,534.00	5%	643,488.00	613,954.00	576,145.56		
	6000.200	Personnel Services Salaries-Support Group	45,028.00	0.00	(2,333.00)	-5%	45,028.00	47,361.00	36,050.20		
	6000.400	Personnel Services Overtime Pay	90.00	0.00	(89.00)	-50%	90.00	179.00	216.44		
	6010.020	Benefits Contingency	196.00	(10.00)	(70.00)	-26%	206.00	266.00	124.13		
	6010.025	Benefits Deferred Comp Match	8,369.00	0.00	6,127.00	273%	8,369.00	2,242.00	5,071.54		
	6010.030	Benefits Hospitalization Insurance	120,527.00	(186.00)	26,275.00	28%	120,713.00	94,252.00	87,695.45		
	6010.050	Benefits Retirement	98,963.00	(11.00)	11,141.00	13%	98,974.00	87,822.00	23,527.60		
	6010.060	Benefits Social Security Taxes	52,471.00	(6.00)	2,263.00	5%	52,477.00	50,208.00	44,956.91		
	6010.070	Benefits Unemployment Insurance	253.00	(13.00)	(13.00)	-5%	266.00	266.00	0.00		
	6010.090	Benefits Workmans Compensation Ins	10,990.00	684.00	(3,028.00)	-22%	10,306.00	14,018.00	11,244.86		
	6010.100	Benefits Fica & Fringe Benefits	0.00	0.00	0.00	N/A	0.00	0.00	39,351.99		
	6010.120	Benefits Long Term Disability	1,583.00	0.00	584.00	58%	1,583.00	999.00	1,312.74		
	6010.130	Benefits Life Insurance	1,361.00	0.00	228.00	20%	1,361.00	1,133.00	1,242.29		
	6010.140	Benefits FSA & PSA Admin and EAP Program	1,720.00	(85.00)	494.00	40%	1,805.00	1,226.00	1,421.47		
	6010.150	Benefits Retirement Administration Fee	1,171.00	(58.00)	(108.00)	-8%	1,229.00	1,279.00	1,091.56		
	6010.900	Benefits OPEB contribution	21,218.00	(21,044.00)	8,491.00	67%	42,262.00	12,727.00	15,646.53		OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
Account Classification Total: PERS SVCS - Personnel Services			$1,007,428.00	($20,729.00)	$79,496.00	9%	$1,028,157.00	$927,932.00	$845,099.27		
SUPP & MAT - Supplies & Materials											
	6100.010	Administrative Expense Administrative Expenses	87,705.00	0.00	0.00	0%	87,705.00	87,705.00	54,722.13		
	6100.190	Administrative Expense Office Supplies	3,600.00	0.00	0.00	0%	3,600.00	3,600.00	3,699.46		
	6110.090	Supplies & Equipment Computers & Printers	2,387.00	0.00	287.00	14%	2,387.00	2,100.00	311.16		
	6110.245	Supplies & Equipment Mobile Phones	516.00	0.00	516.00	N/A	516.00	0.00	256.44		
	6110.280	Supplies & Equipment Office Furniture	1,300.00	0.00	280.00	27%	1,300.00	1,020.00	1,233.62		
	6110.290	Supplies & Equipment Other Office Equipment	1,980.00	0.00	0.00	0%	1,980.00	1,980.00	34.98		
	6110.340	Supplies & Equipment Safety Program Equipment	2,075.00	0.00	0.00	0%	2,075.00	2,075.00	1,820.23		
	6110.390	Supplies & Equipment Small Equipment	86.00	0.00	8.00	10%	86.00	78.00	0.00		
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	451.00	0.00	41.00	10%	451.00	410.00	406.80		
	6130.055	Equipment Maintenance Roads Management System	38,519.00	0.00	7,663.00	25%	38,519.00	30,856.00	0.00		
	6130.060	Equipment Maintenance Software Licensing	2,459.00	0.00	0.00	0%	2,459.00	2,459.00	2,458.43		
	6150.050	Uniforms & Personal Equipment Uniforms	21,000.00	0.00	2,726.00	15%	21,000.00	18,274.00	20,080.56	Historical average	
	6200.020	Other Supplies & Materials Materials	860.00	0.00	78.00	10%	860.00	782.00	718.58		
Account Classification Total: SUPP & MAT - Supplies & Materials			$162,938.00	$0.00	$11,599.00	8%	$162,938.00	$151,339.00	$85,742.39		
MAINT & SVCS - Maintenance & Services											
	6530.100	Consulting Services Professional Fees	35,275.00	0.00	0.00	0%	35,275.00	35,275.00	46,289.80		
	6540.020	Vehicle Operating Expenses Fuel - WC Fleet	5,000.00	0.00	0.00	0%	5,000.00	5,000.00	2,220.92		

Ocean Pines — Expense Budget Worksheet Report

	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance%	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
	6540.060	Vehicle Operating Expenses Vehicle Equipment	0.00	0.00	0.00	N/A	0.00	0.00	9,170.81		
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	9,692.00	0.00	0.00	0%	9,692.00	9,692.00	29,475.05		
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	28,051.00	0.00	9,440.00	51%	28,051.00	18,611.00	6,303.30	Historical average and two storage containers	
	6550.040	Building Site Expenses Cleaning Contract	10,360.00	0.00	0.00	0%	10,360.00	10,360.00	8,578.81		
	6550.050	Building Site Expenses Custodial Supplies	2,000.00	0.00	1,312.00	191%	2,000.00	688.00	1,625.51		
	6550.180	Building Site Expenses Pest Control/Termite Insp	341.00	0.00	0.00	0%	341.00	341.00	339.60		
	6550.270	Building Site Expenses Telephone	11,772.00	0.00	0.00	0%	11,772.00	11,772.00	5,610.44		
	6700.500	Other Maint. & Svcs Water & Wastewater Construction	164,685.00	0.00	164,685.00	N/A	164,685.00	0.00	48,517.20	Construction allocation for leased equipment	
	6700.650	Other Maint. & Svcs Tipping Fees	0.00	0.00	0.00	N/A	0.00	0.00	1,239.00		
ount Classification Total: MAINT & SVCS - Maintenance & Services			$267,176.00	$0.00	$175,437.00	191%	$267,176.00	$91,739.00	$159,370.44		
OTHR CHGS - Other Charges											
	7000.020	Travel, Training & Expense Board Member Allowance	7,000.00	0.00	3,500.00	100%	7,000.00	3,500.00	3,200.00		
	7000.060	Travel, Training & Expense Educational Training	1,258.00	0.00	(1,375.00)	-52%	1,258.00	2,633.00	1,692.94		
	7000.100	Travel, Training & Expense Meetings/Conferences/Shows	10,255.00	0.00	9,900.00	2789%	10,255.00	355.00	177.40		
	7170.100	Benefits & Insurance Property & Liability Insurance	108,000.00	0.00	47,600.00	79%	108,000.00	60,400.00	55,099.56	Based on 15% increase from actual FY26 insurance expense	
Account Classification Total: OTHR CHGS - Other Charges			$126,513.00	$0.00	$59,625.00	89%	$126,513.00	$66,888.00	$60,169.90		
CAP EQ - Capital Equipment											
	9010	Capital Equipment	0.00	0.00	(411,190.00)	-100%	0.00	411,190.00	0.00		
	9100.010	Depreciation Depreciation Expense	0.00	0.00	0.00	N/A	0.00	0.00	1,748,133.33		
Account Classification Total: CAP EQ - Capital Equipment			$0.00	$0.00	($411,190.00)	-100%	$0.00	$411,190.00	$1,748,133.33		
Department Total: 8001 - Admin			$1,564,055.00	($20,729.00)	($85,033.00)	-5%	$1,584,784.00	$1,649,088.00	$2,898,515.33		
Department: 8002 - Water											
PERS SVCS - Personnel Services											
	6000.100	Personnel Services Salaries	622,963.00	3,279.00	146,897.00	31%	619,684.00	476,066.00	544,053.95		
	6000.200	Personnel Services Salaries-Support Group	32,374.00	0.00	(3,539.00)	-10%	32,374.00	35,913.00	32,036.25		
	6000.300	Personnel Services Salaries-Construction	136,355.00	0.00	(29,863.00)	-18%	136,355.00	166,218.00	91,153.92		
	6000.400	Personnel Services Overtime Pay	22,330.00	0.00	(778.00)	-3%	22,330.00	23,108.00	19,202.22		
	6010.020	Benefits Contingency	190.00	(45.00)	(83.00)	-30%	235.00	273.00	173.21		
	6010.025	Benefits Deferred Comp Match	4,480.00	0.00	(21.00)	0%	4,480.00	4,501.00	2,714.45		
	6010.030	Benefits Hospitalization Insurance	185,815.00	(277.00)	49,987.00	37%	186,092.00	135,828.00	122,367.11		
	6010.050	Benefits Retirement	108,597.00	365.00	18,533.00	21%	108,232.00	90,064.00	67,586.06		
	6010.060	Benefits Social Security Taxes	57,316.00	252.00	3,667.00	7%	57,064.00	53,649.00	48,761.44		
	6010.070	Benefits Unemployment Insurance	245.00	(60.00)	(28.00)	-10%	305.00	273.00	0.00		
	6010.090	Benefits Workmans Compensation Ins	10,639.00	(1,163.00)	(3,737.00)	-26%	11,802.00	14,376.00	11,031.42		
	6010.100	Benefits Fica & Fringe Benefits	0.00	0.00	0.00	N/A	0.00	0.00	57,604.60		
	6010.120	Benefits Long Term Disability	1,816.00	9.00	791.00	77%	1,807.00	1,025.00	1,383.85		
	6010.130	Benefits Life Insurance	1,524.00	8.00	362.00	31%	1,516.00	1,162.00	1,309.58		
	6010.140	Benefits FSA & PSA Admin and EAP Program	1,664.00	(402.00)	407.00	32%	2,066.00	1,257.00	1,568.76		
	6010.150	Benefits Retirement Administration Fee	1,134.00	(274.00)	(178.00)	-14%	1,408.00	1,312.00	1,193.60		

Ocean Pines — Expense Budget Worksheet Report

	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance%	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
	6010.900	Benefits OPEB contribution	20,571.00	(20,402.00)	(19,386.00)	-49%	40,973.00	39,957.00	49,042.25		OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
Account Classification Total: PERS SVCS - Personnel Services			$1,208,013.00	($18,710.00)	$163,031.00	16%	$1,226,723.00	$1,044,982.00	$1,051,182.67		
SUPP & MAT - Supplies & Materials											
	6110.060	Supplies & Equipment Chemicals	260,000.00	0.00	10,000.00	4%	260,000.00	250,000.00	246,926.15		
	6110.090	Supplies & Equipment Computers & Printers	300.00	0.00	300.00	N/A	300.00	0.00	214.81		
	6110.245	Supplies & Equipment Mobile Phones	1,668.00	0.00	1,668.00	N/A	1,668.00	0.00	929.88		
	6110.340	Supplies & Equipment Safety Program Equipment	3,436.00	0.00	0.00	0%	3,436.00	3,436.00	2,763.22		
	6110.390	Supplies & Equipment Small Equipment	6,273.00	0.00	4,718.00	303%	6,273.00	1,555.00	1,223.11	Vehicle Group now being allocated through Construction Group	
	6110.420	Supplies & Equipment Tools & Supplies	39,340.00	0.00	28,710.00	270%	39,340.00	10,630.00	8,260.51	Vehicle Group now being allocated through Construction Group	
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	369.00	0.00	(148.00)	-29%	369.00	517.00	303.42		
	6150.050	Uniforms & Personal Equipment Uniforms	1,902.00	0.00	(41.00)	-2%	1,902.00	1,943.00	0.00		
	6200.010	Other Supplies & Materials Lab Testing	50,000.00	0.00	0.00	0%	50,000.00	50,000.00	14,671.00		
	6200.020	Other Supplies & Materials Materials	702.00	0.00	(283.00)	-29%	702.00	985.00	639.63		
	6200.030	Other Supplies & Materials Testing Supplies	2,000.00	0.00	0.00	0%	2,000.00	2,000.00	0.00		
Account Classification Total: SUPP & MAT - Supplies & Materials			$365,990.00	$0.00	$44,924.00	14%	$365,990.00	$321,066.00	$275,931.73		
MAINT & SVCS - Maintenance & Services											
	6500.020	Systems Maintenance Water Plant/System Maint	480,000.00	0.00	40,000.00	9%	480,000.00	440,000.00	459,474.87	Inflation	
	6500.040	Systems Maintenance WWW Paving	45,000.00	0.00	5,000.00	13%	45,000.00	40,000.00	43,623.00		
	6500.070	Systems Maintenance Contractor Water Install/Repair	350,000.00	0.00	0.00	0%	350,000.00	350,000.00	386,831.00		
	6530.100	Consulting Services Professional Fees	33,650.00	0.00	(51,350.00)	-60%	33,650.00	85,000.00	0.00	Historical average and South Tower Inspection	
	6540.020	Vehicle Operating Expenses Fuel - WC Fleet	22,000.00	0.00	0.00	0%	22,000.00	22,000.00	17,188.29		
	6540.030	Vehicle Operating Expenses Vehicle Maintenance	20,000.00	0.00	8,000.00	67%	20,000.00	12,000.00	22,020.61		
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	72,797.00	0.00	701.00	1%	72,797.00	72,096.00	63,194.49		
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	18,000.00	0.00	18,000.00	N/A	18,000.00	0.00	1,714.51		
	6550.060	Building Site Expenses Electricity	100,000.00	0.00	5,000.00	5%	100,000.00	95,000.00	96,529.12		
	6550.120	Building Site Expenses Heating Propane	12,000.00	0.00	2,000.00	20%	12,000.00	10,000.00	9,886.27		
	6550.270	Building Site Expenses Telephone	5,960.00	0.00	4,210.00	241%	5,960.00	1,750.00	1,777.66		
	6550.280	Building Site Expenses Tipping Fees	20,000.00	0.00	(42,739.00)	-68%	20,000.00	62,739.00	18,317.86		
	6700.500	Other Maint. & Svcs Water & Wastewater Construction	0.00	0.00	0.00	N/A	0.00	0.00	35,918.03		
ount Classification Total: MAINT & SVCS - Maintenance & Services			$1,179,407.00	$0.00	($11,178.00)	-1%	$1,179,407.00	$1,190,585.00	$1,156,475.71		
OTHR CHGS - Other Charges											
	7000.060	Travel, Training & Expense Educational Training	4,325.00	0.00	0.00	0%	4,325.00	4,325.00	3,078.82		
	7200.010	Bond & Interest Expense Interest Expense	50,249.00	0.00	(23,501.00)	-32%	50,249.00	73,750.00	17,157.98		
	7200.025	Bond & Interest Expense Bond Principal Expense	122,715.00	0.00	122,715.00	N/A	122,715.00	0.00	0.00		

Ocean Pines — Expense Budget Worksheet Report

Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance%	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
Account Classification Total: OTHR CHGS - Other Charges		$177,289.00	$0.00	$99,214.00	127%	$177,289.00	$78,075.00	$20,236.80		
CAP EQ - Capital Equipment										
9010	Capital Equipment	375,000.00	0.00	210,000.00	127%	375,000.00	165,000.00	0.00		
Account Classification Total: CAP EQ - Capital Equipment		$375,000.00	$0.00	$210,000.00	127%	$375,000.00	$165,000.00	$0.00		
Department Total: 8002 - Water		$3,305,699.00	($18,710.00)	$505,991.00	18%	$3,324,409.00	$2,799,708.00	$2,503,826.91		
Department: 8003 - Treatment Plant										
PERS SVCS - Personnel Services										
6000.100	Personnel Services Salaries	1,016,737.00	2,673.00	160,089.00	19%	1,014,064.00	856,648.00	800,305.62		
6000.200	Personnel Services Salaries-Support Group	20,618.00	0.00	1,158.00	6%	20,618.00	19,460.00	36,854.79		
6000.300	Personnel Services Salaries-Construction	13,962.00	0.00	(2,686.00)	-16%	13,962.00	16,648.00	15,406.86		
6000.400	Personnel Services Overtime Pay	58,160.00	0.00	525.00	1%	58,160.00	57,635.00	52,955.03		
6010.020	Benefits Contingency	310.00	(3.00)	(50.00)	-14%	313.00	360.00	297.70		
6010.025	Benefits Deferred Comp Match	10,438.00	0.00	1,345.00	15%	10,438.00	9,093.00	6,325.35		
6010.030	Benefits Hospitalization Insurance	325,908.00	6,098.00	80,481.00	33%	319,810.00	245,427.00	210,316.42		
6010.050	Benefits Retirement	165,605.00	9,787.00	47,047.00	40%	155,818.00	118,558.00	103,116.32		
6010.060	Benefits Social Security Taxes	80,430.00	204.00	7,712.00	11%	80,226.00	72,718.00	64,722.13		
6010.070	Benefits Unemployment Insurance	400.00	(5.00)	40.00	11%	405.00	360.00	0.00		
6010.090	Benefits Workmans Compensation Ins	17,365.00	1,668.00	(1,559.00)	-8%	15,697.00	18,924.00	17,012.64		
6010.100	Benefits Fica & Fringe Benefits	0.00	0.00	0.00	N/A	0.00	0.00	57,486.65		
6010.120	Benefits Long Term Disability	2,488.00	185.00	1,139.00	84%	2,303.00	1,349.00	1,799.70		
6010.130	Benefits Life Insurance	2,090.00	155.00	561.00	37%	1,935.00	1,529.00	1,703.11		
6010.140	Benefits FSA & PSA Admin and EAP Program	2,716.00	(32.00)	1,061.00	64%	2,748.00	1,655.00	2,134.38		
6010.150	Benefits Retirement Administration Fee	1,851.00	(21.00)	124.00	7%	1,872.00	1,727.00	1,657.00		
6010.900	Benefits OPEB contribution	29,352.00	(29,112.00)	(22,231.00)	-43%	58,464.00	51,583.00	63,816.55		OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
Account Classification Total: PERS SVCS - Personnel Services		$1,748,430.00	($8,403.00)	$274,756.00	19%	$1,756,833.00	$1,473,674.00	$1,435,910.25		
SUPP & MAT - Supplies & Materials										
6110.060	Supplies & Equipment Chemicals	525,000.00	0.00	0.00	0%	525,000.00	525,000.00	432,874.23		
6110.090	Supplies & Equipment Computers & Printers	1,680.00	0.00	(19,380.00)	-92%	1,680.00	21,060.00	54.66		
6110.245	Supplies & Equipment Mobile Phones	0.00	0.00	0.00	N/A	0.00	0.00	1,024.56		
6110.340	Supplies & Equipment Safety Program Equipment	4,583.00	0.00	(3,000.00)	-40%	4,583.00	7,583.00	3,697.79	Life rings purchased in FY26, not needed in FY27.	
6110.390	Supplies & Equipment Small Equipment	1,518.00	0.00	1,313.00	640%	1,518.00	205.00	120.54	Vehicle Group being allocated through Construction Group now	
6110.420	Supplies & Equipment Tools & Supplies	12,664.00	0.00	9,468.00	296%	12,664.00	3,196.00	3,722.62	Vehicle Group now being allocated through Construction Group	
6130.045	Equipment Maintenance Other Equipment Maint/Repair	3,271.00	0.00	(488.00)	-13%	3,271.00	3,759.00	224.20		
6150.050	Uniforms & Personal Equipment Uniforms	648.00	0.00	(67.00)	-9%	648.00	715.00	0.00		
6200.010	Other Supplies & Materials Lab Testing	60,400.00	0.00	0.00	0%	60,400.00	60,400.00	21,114.84		
6200.020	Other Supplies & Materials Materials	4,516.00	0.00	(929.00)	-17%	4,516.00	5,445.00	799.57		
6200.030	Other Supplies & Materials Testing Supplies	15,000.00	0.00	0.00	0%	15,000.00	15,000.00	8,257.64		
Account Classification Total: SUPP & MAT - Supplies & Materials		$629,280.00	$0.00	($13,083.00)	-2%	$629,280.00	$642,363.00	$471,890.65		

Ocean Pines — Expense Budget Worksheet Report

Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance%	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
MAINT & SVCS - Maintenance & Services										
6500.030	Systems Maintenance Wastewater Treatment Plant Maint	200,000.00	0.00	25,000.00	14%	200,000.00	175,000.00	200,671.69		
6530.100	Consulting Services Professional Fees	6,665.00	0.00	6,665.00	N/A	6,665.00	0.00	0.00	Updated Construction allocation percentages	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	22,000.00	0.00	0.00	0%	22,000.00	22,000.00	19,366.15		
6540.030	Vehicle Operating Expenses Vehicle Maintenance	30,000.00	0.00	0.00	0%	30,000.00	30,000.00	28,985.73		
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	22,425.00	0.00	5,081.00	29%	22,425.00	17,344.00	30,236.38	Updated Support and Construction allocation percentages	
6550.020	Building Site Expenses Buildings & Grounds Maintenance	22,000.00	0.00	663.00	3%	22,000.00	21,337.00	20,241.86		
6550.060	Building Site Expenses Electricity	300,000.00	0.00	0.00	0%	300,000.00	300,000.00	262,010.21		
6550.120	Building Site Expenses Heating Propane	6,000.00	0.00	2,337.00	64%	6,000.00	3,663.00	5,814.52		
6550.270	Building Site Expenses Telephone	3,000.00	0.00	0.00	0%	3,000.00	3,000.00	1,997.13		
6550.280	Building Site Expenses Tipping Fees	260,000.00	0.00	79,641.00	44%	260,000.00	180,359.00	0.00		
6700.400	Other Maint. & Svcs State Waste Water Sludge Fees	5,000.00	0.00	2,000.00	67%	5,000.00	3,000.00	2,463.23		
6700.500	Other Maint. & Svcs Water & Wastewater Construction	0.00	0.00	0.00	N/A	0.00	0.00	9,088.41		
6700.650	Other Maint. & Svcs Tipping Fees	0.00	0.00	0.00	N/A	0.00	0.00	287,897.86		
ount Classification Total: MAINT & SVCS - Maintenance & Services		$877,090.00	$0.00	$121,387.00	16%	$877,090.00	$755,703.00	$868,773.17		
OTHR CHGS - Other Charges										
7000.060	Travel, Training & Expense Educational Training	7,693.00	0.00	1,216.00	19%	7,693.00	6,477.00	7,994.54		
Account Classification Total: OTHR CHGS - Other Charges		$7,693.00	$0.00	$1,216.00	19%	$7,693.00	$6,477.00	$7,994.54		
CAP EQ - Capital Equipment										
9010.090	Capital Equipment Other WWW Equipment	400,000.00	0.00	74,000.00	23%	400,000.00	326,000.00	0.00		
Account Classification Total: CAP EQ - Capital Equipment		$400,000.00	$0.00	$74,000.00	23%	$400,000.00	$326,000.00	$0.00		
Department Total: 8003 - Treatment Plant		$3,662,493.00	($8,403.00)	$458,276.00	14%	$3,670,896.00	$3,204,217.00	$2,784,568.61		
Department: 8004 - Collection Systems										
PERS SVCS - Personnel Services										
6000.100	Personnel Services Salaries	554,252.00	(84,602.00)	13,901.00	3%	638,854.00	540,351.00	627,838.65		
6000.200	Personnel Services Salaries-Support Group	69,766.00	0.00	8,428.00	14%	69,766.00	61,338.00	42,021.96		
6000.300	Personnel Services Salaries-Construction	129,277.00	0.00	(26,055.00)	-17%	129,277.00	155,332.00	77,831.69		
6000.400	Personnel Services Overtime Pay	27,080.00	0.00	(14,811.00)	-35%	27,080.00	41,891.00	38,431.43		
6010.020	Benefits Contingency	168.00	(82.00)	(137.00)	-45%	250.00	305.00	255.18		
6010.025	Benefits Deferred Comp Match	14,186.00	0.00	6,826.00	93%	14,186.00	7,360.00	8,596.55		
6010.030	Benefits Hospitalization Insurance	189,373.00	(22,868.00)	(16,304.00)	-8%	212,241.00	205,677.00	180,279.00		
6010.050	Benefits Retirement	121,313.00	(24,016.00)	20,781.00	21%	145,329.00	100,532.00	79,303.76		
6010.060	Benefits Social Security Taxes	57,699.00	(6,471.00)	(3,424.00)	-6%	64,170.00	61,123.00	55,668.98		
6010.070	Benefits Unemployment Insurance	218.00	(106.00)	(87.00)	-29%	324.00	305.00	0.00		
6010.090	Benefits Workmans Compensation Ins	9,438.00	(3,104.00)	(6,609.00)	-41%	12,542.00	16,047.00	12,168.76		
6010.100	Benefits Fica & Fringe Benefits	0.00	0.00	0.00	N/A	0.00	0.00	84,847.86		
6010.120	Benefits Long Term Disability	1,801.00	(206.00)	657.00	57%	2,007.00	1,144.00	1,565.28		
6010.130	Benefits Life Insurance	1,515.00	(174.00)	218.00	17%	1,689.00	1,297.00	1,481.26		
6010.140	Benefits FSA & PSA Admin and EAP Program	1,476.00	(719.00)	73.00	5%	2,195.00	1,403.00	1,803.30		
6010.150	Benefits Retirement Administration Fee	1,006.00	(490.00)	(458.00)	-31%	1,496.00	1,464.00	1,381.92		

Ocean Pines — Expense Budget Worksheet Report

	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance%	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
	6010.900	Benefits OPEB contribution	20,070.00	(19,905.00)	(21,117.00)	-51%	39,975.00	41,187.00	47,746.93		OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
Account Classification Total: PERS SVCS - Personnel Services			$1,198,638.00	($162,743.00)	($38,118.00)	-3%	$1,361,381.00	$1,236,756.00	$1,261,222.51		
SUPP & MAT - Supplies & Materials											
	6110.090	Supplies & Equipment Computers & Printers	0.00	0.00	0.00	N/A	0.00	0.00	188.23		
	6110.245	Supplies & Equipment Mobile Phones	1,000.00	0.00	1,000.00	N/A	1,000.00	0.00	1,054.56		
	6110.340	Supplies & Equipment Safety Program Equipment	4,200.00	0.00	0.00	0%	4,200.00	4,200.00	2,373.40		
	6110.390	Supplies & Equipment Small Equipment	3,036.00	0.00	2,577.00	561%	3,036.00	459.00	497.15	Vehicle Group now being allocated through Construction Group	
	6110.420	Supplies & Equipment Tools & Supplies	23,700.00	0.00	14,093.00	147%	23,700.00	9,607.00	6,713.46	Vehicle Group now being allocated through Construction Group	
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	634.00	0.00	89.00	16%	634.00	545.00	400.12		
	6150.050	Uniforms & Personal Equipment Uniforms	1,351.00	0.00	(257.00)	-16%	1,351.00	1,608.00	0.00		
	6200.020	Other Supplies & Materials Materials	1,208.00	0.00	169.00	16%	1,208.00	1,039.00	784.54		
Account Classification Total: SUPP & MAT - Supplies & Materials			$35,129.00	$0.00	$17,671.00	101%	$35,129.00	$17,458.00	$12,011.46		
MAINT & SVCS - Maintenance & Services											
	6500.010	Systems Maintenance Collection System Maintenance	300,000.00	0.00	17,150.00	6%	300,000.00	282,850.00	297,896.43		
	6500.040	Systems Maintenance WWW Paving	10,000.00	0.00	0.00	0%	10,000.00	10,000.00	5,205.75		
	6500.075	Systems Maintenance Contractor Sewer Install/Repair	100,000.00	0.00	0.00	0%	100,000.00	100,000.00	86,780.68		
	6530.100	Consulting Services Professional Fees	13,250.00	0.00	13,250.00	N/A	13,250.00	0.00	0.00		
	6540.020	Vehicle Operating Expenses Fuel - WC Fleet	35,000.00	0.00	0.00	0%	35,000.00	35,000.00	27,921.57		
	6540.030	Vehicle Operating Expenses Vehicle Maintenance	45,000.00	0.00	5,000.00	13%	45,000.00	40,000.00	44,461.32		
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	45,673.00	0.00	(12,086.00)	-21%	45,673.00	57,759.00	59,151.94	Updated Support and Construction allocation percentages	
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	2,000.00	0.00	0.00	0%	2,000.00	2,000.00	1,563.81		
	6550.060	Building Site Expenses Electricity	430,000.00	0.00	0.00	0%	430,000.00	430,000.00	382,915.26		
	6550.270	Building Site Expenses Telephone	8,800.00	0.00	0.00	0%	8,800.00	8,800.00	8,703.75		
	6550.280	Building Site Expenses Tipping Fees	29,282.00	0.00	0.00	0%	29,282.00	29,282.00	6,969.86		
	6700.500	Other Maint. & Svcs Water & Wastewater Construction	0.00	0.00	0.00	N/A	0.00	0.00	35,623.20		
	6700.650	Other Maint. & Svcs Tipping Fees	0.00	0.00	0.00	N/A	0.00	0.00	13,571.06		
ount Classification Total: MAINT & SVCS - Maintenance & Services			$1,019,005.00	$0.00	$23,314.00	2%	$1,019,005.00	$995,691.00	$970,764.63		
OTHR CHGS - Other Charges											
	7000.060	Travel, Training & Expense Educational Training	7,343.00	0.00	0.00	0%	7,343.00	7,343.00	3,612.56		
Account Classification Total: OTHR CHGS - Other Charges			$7,343.00	$0.00	$0.00	0%	$7,343.00	$7,343.00	$3,612.56		
CAP EQ - Capital Equipment											
	9010.090	Capital Equipment Other WWW Equipment	565,000.00	0.00	280,000.00	98%	565,000.00	285,000.00	0.00		
Account Classification Total: CAP EQ - Capital Equipment			$565,000.00	$0.00	$280,000.00	98%	$565,000.00	$285,000.00	$0.00		
Department Total: 8004 - Collection Systems			$2,825,115.00	($162,743.00)	$282,867.00	11%	$2,987,858.00	$2,542,248.00	$2,247,611.16		
Department: 8006 - Veh-Equip											

Ocean Pines — Expense Budget Worksheet Report

Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance%	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
PERS SVCS - Personnel Services										
6000.100	Personnel Services Salaries	0.00	0.00	(71,792.00)	-100%	0.00	71,792.00	(1,285.25)		
6000.200	Personnel Services Salaries-Support Group	0.00	0.00	0.00	N/A	0.00	0.00	946.87		
6010.020	Benefits Contingency	0.00	0.00	(29.00)	-100%	0.00	29.00	11.92		
6010.025	Benefits Deferred Comp Match	0.00	0.00	(978.00)	-100%	0.00	978.00	0.00		
6010.030	Benefits Hospitalization Insurance	0.00	0.00	(8,593.00)	-100%	0.00	8,593.00	8,427.88		
6010.050	Benefits Retirement	0.00	0.00	(9,534.00)	-100%	0.00	9,534.00	0.00		
6010.060	Benefits Social Security Taxes	0.00	0.00	(5,494.00)	-100%	0.00	5,494.00	5,559.11		
6010.070	Benefits Unemployment Insurance	0.00	0.00	(29.00)	-100%	0.00	29.00	0.00		
6010.090	Benefits Workmans Compensation Ins	0.00	0.00	(1,522.00)	-100%	0.00	1,522.00	1,233.00		
6010.100	Benefits Fica & Fringe Benefits	0.00	0.00	0.00	N/A	0.00	0.00	(15,501.03)		
6010.120	Benefits Long Term Disability	0.00	0.00	(108.00)	-100%	0.00	108.00	165.61		
6010.130	Benefits Life Insurance	0.00	0.00	(123.00)	-100%	0.00	123.00	156.73		
6010.140	Benefits FSA & PSA Admin and EAP Program	0.00	0.00	(133.00)	-100%	0.00	133.00	165.16		
6010.150	Benefits Retirement Administration Fee	0.00	0.00	(139.00)	-100%	0.00	139.00	120.00		
6010.900	Benefits OPEB contribution	0.00	0.00	(3,406.00)	-100%	0.00	3,406.00	0.00		
Account Classification Total: PERS SVCS - Personnel Services		$0.00	$0.00	($101,880.00)	-100%	$0.00	$101,880.00	($0.00)		
SUPP & MAT - Supplies & Materials										
6110.340	Supplies & Equipment Safety Program Equipment	0.00	0.00	(23.00)	-100%	0.00	23.00	0.00		
6110.365	Supplies & Equipment Shop Supplies	0.00	0.00	0.00	N/A	0.00	0.00	(534.27)	Moved the Vehicle Group expenses to the Construction Group as it is benefits all service areas.	
6110.390	Supplies & Equipment Small Equipment	0.00	0.00	(8.00)	-100%	0.00	8.00	0.00	Moved the Vehicle Group expenses to the Construction Group as it is benefits all service areas.	
6130.045	Equipment Maintenance Other Equipment Maint/Repair	0.00	0.00	(40.00)	-100%	0.00	40.00	0.00		
6150.050	Uniforms & Personal Equipment Uniforms	0.00	0.00	(26.00)	-100%	0.00	26.00	0.00		
6200.020	Other Supplies & Materials Materials	0.00	0.00	(76.00)	-100%	0.00	76.00	0.00		
Account Classification Total: SUPP & MAT - Supplies & Materials		$0.00	$0.00	($173.00)	-100%	$0.00	$173.00	($534.27)		
MAINT & SVCS - Maintenance & Services										
6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	0.00	0.00	(454.00)	-100%	0.00	454.00	386.37		
6550.280	Building Site Expenses Tipping Fees	0.00	0.00	0.00	N/A	0.00	0.00	147.90		
ount Classification Total: MAINT & SVCS - Maintenance & Services		$0.00	$0.00	($454.00)	-100%	$0.00	$454.00	$534.27		
OTHR CHGS - Other Charges										
7000.060	Travel, Training & Expense Educational Training	0.00	0.00	(25.00)	-100%	0.00	25.00	0.00		
Account Classification Total: OTHR CHGS - Other Charges		$0.00	$0.00	($25.00)	-100%	$0.00	$25.00	$0.00		
Department Total: 8006 - Veh-Equip		$0.00	$0.00	($102,532.00)	-100%	$0.00	$102,532.00	($0.00)		
EXPENSES Total		$11,357,362.00	($210,585.00)	$1,059,569.00	10%	$11,567,947.00	$10,297,793.00	$10,434,522.01		
Fund EXPENSE Total: 555 - Ocean Pines		**$11,357,362.00**	**($210,585.00)**	**$1,059,569.00**	**10%**	**$11,567,947.00**	**$10,297,793.00**	**$10,434,522.01**		

Ocean Pines Debt Service — Budget Worksheet Report

Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance %	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	FY2024 Actual Amount
Fund:	**556 - Ocean Pines Debt Service**								
REVENUES									
	INT/PEN - Interest & Penalties	$0.00	$0.00	$0.00	N/A	$0.00	$0.00	$526,445.20	$476,669.20
	OTH REV - Other Revenue	$0.00	$0.00	$0.00	N/A	$0.00	$0.00	$98,522.44	$98,522.44
	TRNS IN - Transfers In	$462,545.00	$694,264.00	$462,545.00	N/A	($231,719.00)	$0.00	$0.00	$0.00
	DEBT SRV REV - Debt Service Revenue	$685,112.00	($694,264.00)	$685,112.00	N/A	$1,379,376.00	$0.00	$1,359,961.60	$1,359,729.60
	REVENUES Total	$1,147,657.00	$0.00	$1,147,657.00	N/A	$1,147,657.00	$0.00	$1,984,929.24	$1,934,921.24
EXPENSES									
	OTHR CHGS - Other Charges	$1,147,657.00	$0.00	$1,147,657.00	N/A	$1,147,657.00	$0.00	$342,851.05	$383,590.93
	EXPENSES Total	$1,147,657.00	$0.00	$1,147,657.00	N/A	$1,147,657.00	$0.00	$342,851.05	$383,590.93
	Fund Total: 556 - Ocean Pines Debt Service	$0.00	$0.00	$0.00	N/A	$0.00	$0.00	$1,642,078.19	$1,551,330.31

Ocean Pines Debt Service			Revenue Budget Worksheet Report								
	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance%	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
Fund: 556 - Ocean Pines Debt Service											
REVENUES											
INT/PEN - Interest & Penalties											
	4700	Interest On Investments	0.00	0.00	0.00	N/A	0.00	0.00	526,445.20		
Account Classification Total: INT/PEN - Interest & Penalties			$0.00	$0.00	$0.00	0%	$0.00	$0.00	$526,445.20		
OTH REV - Other Revenue											
	4815	Other Revenue	0.00	0.00	0.00	N/A	0.00	0.00	98,522.44		
Account Classification Total: OTH REV - Other Revenue			$0.00	$0.00	$0.00	0%	$0.00	$0.00	$98,522.44		
TRNS IN - Transfers In											
	5975.100	Transfers From (To) Reserve	462,545.00	694,264.00	462,545.00	N/A	(231,719.00)	0.00	0.00		To balance budget
Account Classification Total: TRNS IN - Transfers In			$462,545.00	$694,264.00	$462,545.00		($231,719.00)	$0.00	$0.00		
DEBT SRV REV - Debt Service Revenue											
	5980	Front Foot/EDU Revenue	685,112.00	(694,264.00)	685,112.00	N/A	1,379,376.00	0.00	1,359,961.60		Decrease due to adjusting $36 debt service fee to $18
ccount Classification Total: DEBT SRV REV - Debt Service Revenue			$685,112.00	($694,264.00)	$685,112.00		$1,379,376.00	$0.00	$1,359,961.60		
		REVENUES Total	$1,147,657.00	$0.00	$1,147,657.00		$1,147,657.00	$0.00	$1,984,929.24		
Fund REVENUE Total: 556 - Ocean Pines Debt Service			**$1,147,657.00**	**$0.00**	**$1,147,657.00**	**0%**	**$1,147,657.00**	**$0.00**	**$1,984,929.24**		

Ocean Pines Debt Service			Expense Budget Worksheet Report								
	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance%	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
Fund: 556 - Ocean Pines Debt Service											
EXPENSES											
OTHR CHGS - Other Charges											
	7200.020	Bond & Interest Expense Bond Interest Expense	282,657.00	0.00	282,657.00	N/A	282,657.00	0.00	342,851.05		
	7200.025	Bond & Interest Expense Bond Principal Expense	865,000.00	0.00	865,000.00	N/A	865,000.00	0.00	0.00		
Account Classification Total: OTHR CHGS - Other Charges			$1,147,657.00	$0.00	$1,147,657.00		$1,147,657.00	$0.00	$342,851.05		
EXPENSES Total			$1,147,657.00	$0.00	$1,147,657.00		$1,147,657.00	$0.00	$342,851.05		
Fund EXPENSE Total: 556 - Ocean Pines Debt Service			**$1,147,657.00**	**$0.00**	**$1,147,657.00**	**0%**	**$1,147,657.00**	**$0.00**	**$342,851.05**		

Riddle Farm — Budget Worksheet Report

	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance %	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	FY2024 Actual Amount
Fund:	**570 - Riddle Farm**									
REVENUES										
		CHG SVC - Charges for Services	$1,751,350.00	$120,750.00	$141,475.00	9%	$1,630,600.00	$1,609,875.00	$1,064,247.36	$872,514.19
		INT/PEN - Interest & Penalties	$7,000.00	$0.00	$0.00	0%	$7,000.00	$7,000.00	$50,248.70	$7,135.82
		OP GRT - Operating Grant	$0.00	$0.00	($600,000.00)	-100%	$0.00	$600,000.00	$0.00	$0.00
		OTH REV - Other Revenue	$4,566,444.00	$4,566,444.00	$4,566,444.00		$0.00	$0.00	$787,769.67	$2,718.93
		TRNS IN - Transfers In	($877,464.00)	($1,731,686.00)	($1,279,815.00)	-318%	$854,222.00	$402,351.00	$3,384,711.72	$0.00
		REVENUES Total	$5,447,330.00	$2,955,508.00	$2,828,104.00	108%	$2,491,822.00	$2,619,226.00	$5,286,977.45	$882,368.94
EXPENSES										
		PERS SVCS - Personnel Services	$389,879.00	($14,730.00)	($117,282.00)	-23%	$404,609.00	$507,161.00	$402,679.01	$381,256.61
		SUPP & MAT - Supplies & Materials	$297,385.00	$0.00	$103,660.00	54%	$297,385.00	$193,725.00	$151,970.01	$116,450.24
		MAINT & SVCS - Maintenance & Services	$876,314.00	$0.00	($797,782.00)	-48%	$876,314.00	$1,674,096.00	$1,785,271.69	$2,128,967.44
		OTHR CHGS - Other Charges	$518,514.00	$0.00	$475,350.00	1101%	$518,514.00	$43,164.00	$40,164.29	$7,121.97
		INTFND CHGS - Interfund Charges	$2,970,238.00	$2,970,238.00	$2,970,238.00		$0.00	$0.00	$0.00	$0.00
		CAP EQ - Capital Equipment	$395,000.00	$0.00	$193,920.00	96%	$395,000.00	$201,080.00	$594,270.28	$593,277.80
		EXPENSES Total	$5,447,330.00	$2,955,508.00	$2,828,104.00	108%	$2,491,822.00	$2,619,226.00	$2,974,355.28	$3,227,074.06
		Fund Total: 570 - Riddle Farm	$0.00	$0.00	$0.00	N/A	$0.00	$0.00	$2,312,622.17	($2,344,705.12)

Riddle Farm — Revenue Budget Worksheet Report

	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance%	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
Fund:	**570 - Riddle Farm**										
REVENUES											
CHG SVC - Charges for Services											
	5000.100	Domestic Water Service	230,000.00	0.00	11,950.00	5%	230,000.00	218,050.00	180,000.00		
	5000.200	Domestic Water Usage	62,000.00	0.00	(8,125.00)	-12%	62,000.00	70,125.00	34,821.49		
	5005.100	Commercial Water Service	20,000.00	0.00	5,650.00	39%	20,000.00	14,350.00	7,651.44		
	5005.200	Commercial Water Usage	8,700.00	0.00	(8,675.00)	-50%	8,700.00	17,375.00	7,150.24		
	5010.100	Domestic Sewer Service	690,400.00	0.00	37,300.00	6%	690,400.00	653,100.00	539,136.00		
	5010.200	Domestic Sewer Usage	185,000.00	0.00	(24,375.00)	-12%	185,000.00	209,375.00	104,456.14		
	5015.100	Commercial Sewer Service	60,000.00	0.00	18,000.00	43%	60,000.00	42,000.00	21,974.84		
	5015.200	Commercial Sewer Usage	26,000.00	0.00	(27,125.00)	-51%	26,000.00	53,125.00	20,807.21		
	5020	Additional Assessments - Accessibility	328,500.00	0.00	16,125.00	5%	328,500.00	312,375.00	110,550.00		
	5040	Hook-Ups	20,000.00	0.00	0.00	0%	20,000.00	20,000.00	12,450.00		
	5825	Future Capital Development Reven	120,750.00	120,750.00	120,750.00	N/A	0.00	0.00	750.00		Anticipated EDU purchase from Super Giant
	5857	Effluent Disposal Surcharge	0.00	0.00	0.00	N/A	0.00	0.00	24,500.00		
Account Classification Total: CHG SVC - Charges for Services			$1,751,350.00	$120,750.00	$141,475.00	9%	$1,630,600.00	$1,609,875.00	$1,064,247.36		
INT/PEN - Interest & Penalties											
	4700	Interest On Investments	0.00	0.00	0.00	N/A	0.00	0.00	41,349.01		
	4710	Penalty/Fees	7,000.00	0.00	0.00	0%	7,000.00	7,000.00	8,899.69		
Account Classification Total: INT/PEN - Interest & Penalties			$7,000.00	$0.00	$0.00	0%	$7,000.00	$7,000.00	$50,248.70		
OP GRT - Operating Grant											
	5815	Operating Grant	0.00	0.00	(600,000.00)	-100%	0.00	600,000.00	0.00		
Account Classification Total: OP GRT - Operating Grant			$0.00	$0.00	($600,000.00)	-100%	$0.00	$600,000.00	$0.00		
OTH REV - Other Revenue											
	5042	Equity Contribution	4,508,644.00	4,508,644.00	4,508,644.00	N/A	0.00	0.00	786,069.00		Anticipated EDU Purchase from Super Giant
	5850	Other Revenue	57,800.00	57,800.00	57,800.00	N/A	0.00	0.00	1,700.67		Anticipated EDU purchase from Super Giant
Account Classification Total: OTH REV - Other Revenue			$4,566,444.00	$4,566,444.00	$4,566,444.00		$0.00	$0.00	$787,769.67		
TRNS IN - Transfers In											
	5975.100	Transfers From (To) Reserve	(877,464.00)	(1,431,686.00)	(877,464.00)	N/A	554,222.00	0.00	0.00		Update to balance budget
	5975.200	Transfers From Other Funds	0.00	(300,000.00)	(402,351.00)	-100%	300,000.00	402,351.00	3,384,711.72		Update to balance budget
Account Classification Total: TRNS IN - Transfers In			($877,464.00)	($1,731,686.00)	($1,279,815.00)	-318%	$854,222.00	$402,351.00	$3,384,711.72		
		REVENUES Total	$5,447,330.00	$2,955,508.00	$2,828,104.00	108%	$2,491,822.00	$2,619,226.00	$5,286,977.45		
Fund REVENUE	**Total: 570 - Riddle Farm**		**$5,447,330.00**	**$2,955,508.00**	**$2,828,104.00**	**108%**	**$2,491,822.00**	**$2,619,226.00**	**$5,286,977.45**		

Riddle Farm — Expense Budget Worksheet Report

	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance%	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
Fund:	**570 - Riddle Farm**										
EXPENSES											
PERS SVCS - Personnel Services											
	6000.100	Personnel Services Salaries	96,087.00	(3,741.00)	(33,859.00)	-26%	99,828.00	129,946.00	111,967.36		
	6000.200	Personnel Services Salaries-Support Group	141,856.00	0.00	(30,555.00)	-18%	141,856.00	172,411.00	135,701.05		
	6000.300	Personnel Services Salaries-Construction	2,949.00	0.00	(101.00)	-3%	2,949.00	3,050.00	2,457.34		
	6000.400	Personnel Services Overtime Pay	9,490.00	0.00	3,542.00	60%	9,490.00	5,948.00	3,634.62		
	6010.020	Benefits Contingency	29.00	(44.00)	(94.00)	-76%	73.00	123.00	104.56		
	6010.025	Benefits Deferred Comp Match	3,715.00	0.00	699.00	23%	3,715.00	3,016.00	2,250.44		
	6010.030	Benefits Hospitalization Insurance	76,496.00	(1,618.00)	(26,332.00)	-26%	78,114.00	102,828.00	73,870.79		
	6010.050	Benefits Retirement	31,818.00	(496.00)	(8,740.00)	-22%	32,314.00	40,558.00	31,226.45		
	6010.060	Benefits Social Security Taxes	18,394.00	(285.00)	(5,431.00)	-23%	18,679.00	23,825.00	17,846.11		
	6010.070	Benefits Unemployment Insurance	38.00	(56.00)	(85.00)	-69%	94.00	123.00	0.00		
	6010.090	Benefits Workmans Compensation Ins	1,641.00	(2,021.00)	(4,833.00)	-75%	3,662.00	6,474.00	4,798.21		
	6010.100	Benefits Fica & Fringe Benefits	0.00	0.00	0.00	N/A	0.00	0.00	813.83		
	6010.120	Benefits Long Term Disability	585.00	(9.00)	123.00	27%	594.00	462.00	528.44		
	6010.130	Benefits Life Insurance	495.00	(7.00)	(28.00)	-5%	502.00	523.00	500.08		
	6010.140	Benefits FSA & PSA Admin and EAP Program	257.00	(384.00)	(309.00)	-55%	641.00	566.00	656.10		
	6010.150	Benefits Retirement Administration Fee	175.00	(262.00)	(416.00)	-70%	437.00	591.00	517.00		
	6010.900	Benefits OPEB contribution	5,854.00	(5,807.00)	(10,863.00)	-65%	11,661.00	16,717.00	15,806.63		OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
Account Classification Total: PERS SVCS - Personnel Services			$389,879.00	($14,730.00)	($117,282.00)	-23%	$404,609.00	$507,161.00	$402,679.01		
SUPP & MAT - Supplies & Materials											
	6100.010	Administrative Expense Administrative Expenses	11,058.00	0.00	2,228.00	25%	11,058.00	8,830.00	7,525.56	Updated Support allocation percentages	
	6110.060	Supplies & Equipment Chemicals	140,000.00	0.00	0.00	0%	140,000.00	140,000.00	114,836.97	Split out water chemicals to account 570.6110.065. Increase due to wastewater treatment plant coming online.	
	6110.065	Supplies & Equipment Water Chemicals	100,000.00	0.00	100,000.00	N/A	100,000.00	0.00	0.00	Split out water chemicals from account 570.6110.060. Increase due to water treatment plant expected to come back online.	
	6110.090	Supplies & Equipment Computers & Printers	143.00	0.00	143.00	N/A	143.00	0.00	73.89		
	6110.340	Supplies & Equipment Safety Program Equipment	1,846.00	0.00	(2,600.00)	-58%	1,846.00	4,446.00	1,158.83	Life rings purchased in FY26, not purchasing life rings in FY27.	
	6110.390	Supplies & Equipment Small Equipment	511.00	0.00	195.00	62%	511.00	316.00	19.32		
	6110.420	Supplies & Equipment Tools & Supplies	2,338.00	0.00	300.00	15%	2,338.00	2,038.00	1,013.23		
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	2,329.00	0.00	716.00	44%	2,329.00	1,613.00	1,356.49		
	6130.055	Equipment Maintenance Roads Management System	3,088.00	0.00	849.00	38%	3,088.00	2,239.00	0.00		
	6130.060	Equipment Maintenance Software Licensing	2,063.00	0.00	0.00	0%	2,063.00	2,063.00	2,062.87		

Riddle Farm — Expense Budget Worksheet Report

	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance%	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
	6150.050	Uniforms & Personal Equipment Uniforms	1,573.00	0.00	465.00	42%	1,573.00	1,108.00	1,374.77		
	6200.010	Other Supplies & Materials Lab Testing	24,000.00	0.00	0.00	0%	24,000.00	24,000.00	19,158.39		
	6200.020	Other Supplies & Materials Materials	4,436.00	0.00	1,364.00	44%	4,436.00	3,072.00	2,478.67	Updated Support allocation percentages	
	6200.030	Other Supplies & Materials Testing Supplies	4,000.00	0.00	0.00	0%	4,000.00	4,000.00	911.02		
Account Classification Total: SUPP & MAT - Supplies & Materials			$297,385.00	$0.00	$103,660.00	54%	$297,385.00	$193,725.00	$151,970.01		
MAINT & SVCS - Maintenance & Services											
	6500.010	Systems Maintenance Collection System Maintenance	30,000.00	0.00	0.00	0%	30,000.00	30,000.00	19,715.27		
	6500.020	Systems Maintenance Water Plant/System Maint	200,000.00	0.00	102,000.00	104%	200,000.00	98,000.00	49,840.66	Split out water meters into account 570.6500.025.	
	6500.025	Systems Maintenance Water Meters - System Maint	30,000.00	0.00	30,000.00	N/A	30,000.00	0.00	0.00	Split out water meters from account 570.6500.020.	
	6500.030	Systems Maintenance Wastewater Treatment Plant Maint	140,000.00	0.00	0.00	0%	140,000.00	140,000.00	126,195.81		
	6500.040	Systems Maintenance WWW Paving	1,000.00	0.00	0.00	0%	1,000.00	1,000.00	734.50		
	6500.060	Systems Maintenance Emergency Repairs	0.00	0.00	0.00	N/A	0.00	0.00	105.95		
	6500.070	Systems Maintenance Contractor Water Install/Repair	20,000.00	0.00	5,000.00	33%	20,000.00	15,000.00	19,650.00		
	6500.075	Systems Maintenance Contractor Sewer Install/Repair	3,200.00	0.00	0.00	0%	3,200.00	3,200.00	400.00		
	6530.100	Consulting Services Professional Fees	1,540.00	0.00	431.00	39%	1,540.00	1,109.00	866.10		
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	27,501.00	0.00	7,712.00	39%	27,501.00	19,789.00	25,326.07	Updated Support and Construction allocation percentages	
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	10,000.00	0.00	(53,080.00)	-84%	10,000.00	63,080.00	5,491.89	Split out water plant maintenance to account 570.6550.021.	
	6550.021	Building Site Expenses Water Treatment Plant	50,000.00	0.00	50,000.00	N/A	50,000.00	0.00	0.00	Split out water plant maintenance from account 570.6550.020.	
	6550.060	Building Site Expenses Electricity	150,000.00	0.00	0.00	0%	150,000.00	150,000.00	80,821.35		
	6550.120	Building Site Expenses Heating Propane	8,000.00	0.00	0.00	0%	8,000.00	8,000.00	4,876.63		
	6550.180	Building Site Expenses Pest Control/Termite Insp	1,032.00	0.00	0.00	0%	1,032.00	1,032.00	955.40		
	6550.270	Building Site Expenses Telephone	1,429.00	0.00	100.00	8%	1,429.00	1,329.00	1,077.24		
	6550.280	Building Site Expenses Tipping Fees	16,000.00	0.00	5,943.00	59%	16,000.00	10,057.00	12,496.81		
	6700.100	Other Maint. & Svcs Payment to Sewer Utility	0.00	0.00	(400,000.00)	-100%	0.00	400,000.00	451,954.28		
	6700.200	Other Maint. & Svcs Payment to Water Utility	132,000.00	0.00	0.00	0%	132,000.00	132,000.00	230,639.13		
	6700.310	Other Maint. & Svcs Transport Raw Sewage	0.00	0.00	(600,000.00)	-100%	0.00	600,000.00	732,135.61		
	6700.400	Other Maint. & Svcs State Waste Water Sludge Fees	500.00	0.00	0.00	0%	500.00	500.00	138.57		
	6700.500	Other Maint. & Svcs Water & Wastewater Construction	54,112.00	0.00	54,112.00	N/A	54,112.00	0.00	21,532.41		
	6700.650	Other Maint. & Svcs Tipping Fees	0.00	0.00	0.00	N/A	0.00	0.00	318.01		
ount Classification Total: MAINT & SVCS - Maintenance & Services			$876,314.00	$0.00	($797,782.00)	-48%	$876,314.00	$1,674,096.00	$1,785,271.69		
OTHR CHGS - Other Charges											

Riddle Farm			Expense Budget Worksheet Report								
	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance%	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
	7000.060	Travel, Training & Expense Educational Training	1,464.00	0.00	450.00	44%	1,464.00	1,014.00	1,851.00		
	7170.100	Benefits & Insurance Property & Liability Insurance	67,000.00	0.00	24,850.00	59%	67,000.00	42,150.00	38,313.29	Based on 15% increase from actual FY26 insurance expense	
	7200.010	Bond & Interest Expense Interest Expense	146,441.00	0.00	146,441.00	N/A	146,441.00	0.00	0.00		
	7200.025	Bond & Interest Expense Bond Principal Expense	303,609.00	0.00	303,609.00	N/A	303,609.00	0.00	0.00		
Account Classification Total: OTHR CHGS - Other Charges			$518,514.00	$0.00	$475,350.00	1101%	$518,514.00	$43,164.00	$40,164.29		
INTFND CHGS - Interfund Charges											
	8100.010	Transfers Out Transfers to Other Funds	2,970,238.00	2,970,238.00	2,970,238.00	N/A	0.00	0.00	0.00		Payments due to General Fund and Developer for EDU purchase
Account Classification Total: INTFND CHGS - Interfund Charges			$2,970,238.00	$2,970,238.00	$2,970,238.00		$0.00	$0.00	$0.00		
CAP EQ - Capital Equipment											
	9010	Capital Equipment	395,000.00	0.00	193,920.00	96%	395,000.00	201,080.00	0.00		
	9100.010	Depreciation Depreciation Expense	0.00	0.00	0.00	N/A	0.00	0.00	594,270.28		
Account Classification Total: CAP EQ - Capital Equipment			$395,000.00	$0.00	$193,920.00	96%	$395,000.00	$201,080.00	$594,270.28		
EXPENSES Total			$5,447,330.00	$2,955,508.00	$2,828,104.00	108%	$2,491,822.00	$2,619,226.00	$2,974,355.28		
Fund EXPENSE Total: 570 - Riddle Farm			**$5,447,330.00**	**$2,955,508.00**	**$2,828,104.00**	**108%**	**$2,491,822.00**	**$2,619,226.00**	**$2,974,355.28**		

Riddle Farm Debt Service — Budget Worksheet Report

Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance %	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	FY2024 Actual Amount
Fund:	**571 - Riddle Farm Debt Service**								
REVENUES									
	INT/PEN - Interest & Penalties	$0.00	$0.00	$0.00	N/A	$0.00	$0.00	$1,033.79	$0.00
	OTH REV - Other Revenue	$0.00	$0.00	$0.00	N/A	$0.00	$0.00	$2,421.30	$2,421.30
	TRNS IN - Transfers In	($12,723.00)	$0.00	($12,723.00)	N/A	($12,723.00)	$0.00	$0.00	$0.00
	DEBT SRV REV - Debt Service Revenue	$33,948.00	$0.00	$33,948.00	N/A	$33,948.00	$0.00	$30,672.00	$27,612.00
	REVENUES Total	$21,225.00	$0.00	$21,225.00	N/A	$21,225.00	$0.00	$34,127.09	$30,033.30
EXPENSES									
	OTHR CHGS - Other Charges	$21,225.00	$0.00	$21,225.00	N/A	$21,225.00	$0.00	$7,391.67	$7,891.66
	EXPENSES Total	$21,225.00	$0.00	$21,225.00	N/A	$21,225.00	$0.00	$7,391.67	$7,891.66
	Fund Total: 571 - Riddle Farm Debt Service	$0.00	$0.00	$0.00	N/A	$0.00	$0.00	$26,735.42	$22,141.64

Riddle Farm Debt Service			Revenue Budget Worksheet Report								
	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance%	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
Fund:	**571 - Riddle Farm Debt Service**										
REVENUES											
INT/PEN - Interest & Penalties											
	4700	Interest On Investments	0.00	0.00	N/A	N/A	0.00	0.00	1,033.79		
Account Classification Total: INT/PEN - Interest & Penalties			$0.00	$0.00	0%	0%	$0.00	$0.00	$1,033.79		
OTH REV - Other Revenue											
	4815	Other Revenue	0.00	0.00	N/A	N/A	0.00	0.00	2,421.30		
Account Classification Total: OTH REV - Other Revenue			$0.00	$0.00	0%	0%	$0.00	$0.00	$2,421.30		
TRNS IN - Transfers In											
	5975.100	Transfers From (To) Reserve	(12,723.00)	0.00	N/A	N/A	(12,723.00)	0.00	0.00		
Account Classification Total: TRNS IN - Transfers In			($12,723.00)	$0.00	0%	0%	($12,723.00)	$0.00	$0.00		
DEBT SRV REV - Debt Service Revenue											
	5980	Front Foot/EDU Revenue	33,948.00	0.00	N/A	N/A	33,948.00	0.00	30,672.00		
ccount Classification Total: DEBT SRV REV - Debt Service Revenue			$33,948.00	$0.00	0%	0%	$33,948.00	$0.00	$30,672.00		
		REVENUES Total	$21,225.00	$0.00	0%	0%	$21,225.00	$0.00	$34,127.09		
		Fund Total: 571 - Riddle Farm Debt Service	**$0.00**	**$0.00**	**0%**	**0%**	**$0.00**	**$0.00**	**$26,735.42**		

Riddle Farm Debt Service			Expense Budget Worksheet Report								
	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance%	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
Fund: 571 - Riddle Farm Debt Service											
EXPENSES											
OTHR CHGS - Other Charges											
	7200.020	Bond & Interest Expense Bond Interest Expense	6,225.00	0.00	6,225.00	N/A	6,225.00	0.00	7,391.67		
	7200.025	Bond & Interest Expense Bond Principal Expense	15,000.00	0.00	15,000.00	N/A	15,000.00	0.00	0.00		
Account Classification Total: OTHR CHGS - Other Charges			$21,225.00	$0.00	$21,225.00		$21,225.00	$0.00	$7,391.67		
EXPENSES Total			$21,225.00	$0.00	$21,225.00		$21,225.00	$0.00	$7,391.67		
Fund EXPENSE Total: 571 - Riddle Farm Debt Service			**$21,225.00**	**$0.00**	**$21,225.00**	**0%**	**$21,225.00**	**$0.00**	**$7,391.67**		

River Run — Budget Worksheet Report

Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance %	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	FY2024 Actual Amount
Fund:	**575 - River Run**								
REVENUES									
	CHG SVC - Charges for Services	$450,800.00	$0.00	$52,734.00	13%	$450,800.00	$398,066.00	$321,213.97	$242,510.15
	INT/PEN - Interest & Penalties	$1,000.00	$0.00	$0.00	0%	$1,000.00	$1,000.00	$1,456.45	$1,511.40
	OTH REV - Other Revenue	$0.00	$0.00	$0.00	0%	$0.00	$0.00	$995.19	$1,098.13
	TRNS IN - Transfers In	$297,641.00	($1,836.00)	$271,648.00	1045%	$299,477.00	$25,993.00	$0.00	$0.00
	REVENUES Total	$749,441.00	($1,836.00)	$324,382.00	76%	$751,277.00	$425,059.00	$323,665.61	$245,119.68
EXPENSES									
	PERS SVCS - Personnel Services	$133,376.00	($1,836.54)	$10,046.46	8%	$135,212.00	$123,329.00	$111,811.02	$78,427.97
	SUPP & MAT - Supplies & Materials	$44,533.00	$0.00	($1,041.00)	-2%	$44,533.00	$45,574.00	$25,532.90	$27,979.17
	MAINT & SVCS - Maintenance & Services	$226,453.00	$0.00	$22,788.00	11%	$226,453.00	$203,665.00	$182,963.63	$133,279.12
	OTHR CHGS - Other Charges	$15,079.00	$0.00	$5,059.00	50%	$15,079.00	$10,020.00	$9,118.89	$2,745.04
	CAP EQ - Capital Equipment	$330,000.00	$0.00	$287,529.00	677%	$330,000.00	$42,471.00	$0.00	$0.00
	EXPENSES Total	$749,441.00	($1,836.54)	$324,381.46	76%	$751,277.00	$425,059.00	$329,426.44	$242,431.30
	Fund Total: 575 - River Run	$0.00	$0.00	$0.00	N/A	$0.00	$0.00	($5,760.83)	$2,688.38

River Run — Revenue Budget Worksheet Report

	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance%	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
Fund: 575 - River Run											
REVENUES											
CHG SVC - Charges for Services											
	5000.100	Domestic Water Service	108,000.00	0.00	43,000.00	66%	108,000.00	65,000.00	89,351.97		
	5010.100	Domestic Sewer Service	342,800.00	0.00	50,772.00	17%	342,800.00	292,028.00	227,712.00		
	5020.200	Additional Assessments - Accessibility Sewer Accessibility	0.00	0.00	(41,038.00)	-100%	0.00	41,038.00	0.00		
	5040	Hook-Ups	0.00	0.00	0.00	N/A	0.00	0.00	4,150.00		
Account Classification Total: CHG SVC - Charges for Services			$450,800.00	$0.00	$52,734.00	13%	$450,800.00	$398,066.00	$321,213.97		
INT/PEN - Interest & Penalties											
	4710	Penalty/Fees	1,000.00	0.00	0.00	0%	1,000.00	1,000.00	1,456.45		
Account Classification Total: INT/PEN - Interest & Penalties			$1,000.00	$0.00	$0.00	0%	$1,000.00	$1,000.00	$1,456.45		
OTH REV - Other Revenue											
	5850	Other Revenue	0.00	0.00	0.00	N/A	0.00	0.00	995.19		
Account Classification Total: OTH REV - Other Revenue			$0.00	$0.00	$0.00	0%	$0.00	$0.00	$995.19		
TRNS IN - Transfers In											
	5975.200	Transfers From Other Funds	297,641.00	(1,836.00)	271,648.00	1045%	299,477.00	25,993.00	0.00		Update to balance budget
Account Classification Total: TRNS IN - Transfers In			$297,641.00	($1,836.00)	$271,648.00	1045%	$299,477.00	$25,993.00	$0.00		
REVENUES Total			$749,441.00	($1,836.00)	$324,382.00	76%	$751,277.00	$425,059.00	$323,665.61		
Fund REVENUE Total: 575 - River Run			**$749,441.00**	**($1,836.00)**	**$324,382.00**	**76%**	**$751,277.00**	**$425,059.00**	**$323,665.61**		

River Run — Expense Budget Worksheet Report

	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance%	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
Fund:	**575 - River Run**										
EXPENSES											
PERS SVCS - Personnel Services											
	6000.100	Personnel Services Salaries	65,169.00	382.00	7,300.00	13%	64,787.00	57,869.00	57,402.84		
	6000.200	Personnel Services Salaries-Support Group	18,960.00	0.00	(300.00)	-2%	18,960.00	19,260.00	13,466.89		
	6000.300	Personnel Services Salaries-Construction	3,653.00	0.00	106.00	3%	3,653.00	3,547.00	1,887.27		
	6000.400	Personnel Services Overtime Pay	2,950.00	0.00	(270.00)	-8%	2,950.00	3,220.00	3,726.73		
	6010.020	Benefits Contingency	20.00	(6.00)	(13.00)	-39%	26.00	33.00	17.30		
	6010.025	Benefits Deferred Comp Match	1,096.00	0.00	680.00	163%	1,096.00	416.00	663.35		
	6010.030	Benefits Hospitalization Insurance	18,120.00	(42.00)	2,380.00	15%	18,162.00	15,740.00	12,220.89		
	6010.050	Benefits Retirement	12,853.00	42.00	2,139.00	20%	12,811.00	10,714.00	10,664.88		
	6010.060	Benefits Social Security Taxes	6,685.00	30.00	263.00	4%	6,655.00	6,422.00	5,536.35		
	6010.070	Benefits Unemployment Insurance	64.00	30.00	32.00	100%	34.00	32.00	0.00		
	6010.090	Benefits Workmans Compensation Ins	1,113.00	(195.00)	(597.00)	-35%	1,308.00	1,710.00	1,108.44		
	6010.100	Benefits Fica & Fringe Benefits	0.00	0.00	0.00	N/A	0.00	0.00	275.24		
	6010.120	Benefits Long Term Disability	214.00	2.00	92.00	75%	212.00	122.00	153.80		
	6010.130	Benefits Life Insurance	180.00	2.00	42.00	30%	178.00	138.00	145.54		
	6010.140	Benefits FSA & PSA Admin and EAP Program	174.00	(55.00)	24.00	16%	229.00	150.00	150.99		
	6010.150	Benefits Retirement Administration Fee	119.00	(37.00)	(37.00)	-24%	156.00	156.00	108.72		
	6010.900	Benefits OPEB contribution	2,006.00	(1,989.00)	(1,794.00)	-47%	3,995.00	3,800.00	4,281.79		OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
Account Classification Total: PERS SVCS - Personnel Services			$133,376.00	($1,836.00)	$10,047.00	8%	$135,212.00	$123,329.00	$111,811.02		
SUPP & MAT - Supplies & Materials											
	6100.010	Administrative Expense Administrative Expenses	4,061.00	0.00	654.00	19%	4,061.00	3,407.00	1,956.06		
	6110.060	Supplies & Equipment Chemicals	30,000.00	0.00	0.00	0%	30,000.00	30,000.00	18,524.25		
	6110.090	Supplies & Equipment Computers & Printers	53.00	0.00	53.00	N/A	53.00	0.00	11.69		
	6110.340	Supplies & Equipment Safety Program Equipment	100.00	0.00	(3,041.00)	-97%	100.00	3,141.00	82.18	Life rings purchased in FY26. Not purchasing life rings in FY27.	
	6110.390	Supplies & Equipment Small Equipment	152.00	0.00	103.00	210%	152.00	49.00	17.72		
	6110.420	Supplies & Equipment Tools & Supplies	928.00	0.00	675.00	267%	928.00	253.00	109.56		
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	125.00	0.00	(65.00)	-34%	125.00	190.00	144.89		
	6130.055	Equipment Maintenance Roads Management System	1,138.00	0.00	252.00	28%	1,138.00	886.00	0.00		
	6130.060	Equipment Maintenance Software Licensing	114.00	0.00	0.00	0%	114.00	114.00	113.81		
	6150.050	Uniforms & Personal Equipment Uniforms	124.00	0.00	(47.00)	-27%	124.00	171.00	193.56		
	6200.010	Other Supplies & Materials Lab Testing	6,000.00	0.00	0.00	0%	6,000.00	6,000.00	4,121.00		
	6200.020	Other Supplies & Materials Materials	238.00	0.00	(125.00)	-34%	238.00	363.00	258.18		
	6200.030	Other Supplies & Materials Testing Supplies	1,500.00	0.00	500.00	50%	1,500.00	1,000.00	0.00		
Account Classification Total: SUPP & MAT - Supplies & Materials			$44,533.00	$0.00	($1,041.00)	-2%	$44,533.00	$45,574.00	$25,532.90		
MAINT & SVCS - Maintenance & Services											
	6500.010	Systems Maintenance Collection System Maintenance	20,000.00	0.00	0.00	0%	20,000.00	20,000.00	32,321.43		

River Run			Expense Budget Worksheet Report								
	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance%	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
	6500.020	Systems Maintenance Water Plant/System Maint	8,000.00	0.00	0.00	0%	8,000.00	8,000.00	1,379.32		
	6500.030	Systems Maintenance Wastewater Treatment Plant Maint	15,000.00	0.00	5,000.00	50%	15,000.00	10,000.00	18,863.54	Historical average plus chart recorder	
	6500.040	Systems Maintenance WWW Paving	1,000.00	0.00	0.00	0%	1,000.00	1,000.00	0.00		
	6500.070	Systems Maintenance Contractor Water Install/Repair	6,000.00	0.00	0.00	0%	6,000.00	6,000.00	3,000.00		
	6500.075	Systems Maintenance Contractor Sewer Install/Repair	6,000.00	0.00	0.00	0%	6,000.00	6,000.00	1,500.00		
	6530.100	Consulting Services Professional Fees	1,035.00	0.00	596.00	136%	1,035.00	439.00	317.57		
	6540.090	Vehicle Operating Expenses Vehicle/Equip Support Group	3,110.00	0.00	(905.00)	-23%	3,110.00	4,015.00	3,745.33		
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	2,000.00	0.00	0.00	0%	2,000.00	2,000.00	45.16		
	6550.060	Building Site Expenses Electricity	35,000.00	0.00	0.00	0%	35,000.00	35,000.00	29,740.82		
	6550.270	Building Site Expenses Telephone	694.00	0.00	59.00	9%	694.00	635.00	535.24		
	6550.280	Building Site Expenses Tipping Fees	6,000.00	0.00	5,924.00	7795%	6,000.00	76.00	0.00		
	6700.200	Other Maint. & Svcs Payment to Water Utility	108,000.00	0.00	(2,000.00)	-2%	108,000.00	110,000.00	89,351.97		
	6700.400	Other Maint. & Svcs State Waste Water Sludge Fees	500.00	0.00	0.00	0%	500.00	500.00	0.00		
	6700.500	Other Maint. & Svcs Water & Wastewater Construction	14,114.00	0.00	14,114.00	N/A	14,114.00	0.00	2,163.25		
ount Classification Total: MAINT & SVCS - Maintenance & Services			$226,453.00	$0.00	$22,788.00	11%	$226,453.00	$203,665.00	$182,963.63		
OTHR CHGS - Other Charges											
	7000.060	Travel, Training & Expense Educational Training	79.00	0.00	(41.00)	-34%	79.00	120.00	171.20		
	7170.100	Benefits & Insurance Property & Liability Insurance	15,000.00	0.00	5,100.00	52%	15,000.00	9,900.00	8,947.69	Based on 15% increase from FY26 actual insurance expense	
Account Classification Total: OTHR CHGS - Other Charges			$15,079.00	$0.00	$5,059.00	50%	$15,079.00	$10,020.00	$9,118.89		
CAP EQ - Capital Equipment											
	9010	Capital Equipment	330,000.00	0.00	302,529.00	1101%	330,000.00	27,471.00	0.00		
	9010.090	Capital Equipment Other WWW Equipment	0.00	0.00	(15,000.00)	-100%	0.00	15,000.00	0.00		
Account Classification Total: CAP EQ - Capital Equipment			$330,000.00	$0.00	$287,529.00	677%	$330,000.00	$42,471.00	$0.00		
EXPENSES Total			$749,441.00	($1,836.00)	$324,382.00	76%	$751,277.00	$425,059.00	$329,426.44		
Fund EXPENSE Total: 575 - River Run			**$749,441.00**	**($1,836.00)**	**$324,382.00**	**76%**	**$751,277.00**	**$425,059.00**	**$329,426.44**		

West Ocean City — Budget Worksheet Report

	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance %	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	FY2024 Actual Amount
Fund:	**580 - West Ocean City**									
REVENUES										
		CHG SVC - Charges for Services	$2,411,300.00	$0.00	$210,178.00	10%	$2,411,300.00	$2,201,122.00	$1,536,229.36	$1,534,485.44
		INT/PEN - Interest & Penalties	$126,000.00	$0.00	$35,000.00	38%	$126,000.00	$91,000.00	$114,045.70	$137,942.86
		OTH REV - Other Revenue	$0.00	$0.00	$0.00	0%	$0.00	$0.00	$118,013.72	$88,122.46
		TRNS IN - Transfers In	($1,091,784.00)	($20,863.00)	($1,239,239.00)	-840%	($1,070,921.00)	$147,455.00	$0.00	$0.00
		REVENUES Total	$1,445,516.00	($20,863.00)	($994,061.00)	-41%	$1,466,379.00	$2,439,577.00	$1,768,288.78	$1,760,550.76
EXPENSES										
		PERS SVCS - Personnel Services	$314,322.00	($20,863.00)	$4,600.00	1%	$335,185.00	$309,722.00	$302,010.53	$245,146.61
		SUPP & MAT - Supplies & Materials	$39,543.00	$0.00	$2,618.00	7%	$39,543.00	$36,925.00	$28,185.55	$31,747.32
		MAINT & SVCS - Maintenance & Services	$1,071,389.00	$0.00	$130,824.00	14%	$1,071,389.00	$940,565.00	$1,672,579.77	$788,303.31
		OTHR CHGS - Other Charges	$20,262.00	$0.00	$8,452.00	72%	$20,262.00	$11,810.00	$10,688.36	$28,957.87
		CAP EQ - Capital Equipment	$0.00	$0.00	($1,140,555.00)	-100%	$0.00	$1,140,555.00	$384,321.03	$384,866.51
		EXPENSES Total	$1,445,516.00	($20,863.00)	($994,061.00)	-41%	$1,466,379.00	$2,439,577.00	$2,397,785.24	$1,479,021.62
		Fund Total: 580 - West Ocean City	$0.00	$0.00	$0.00	N/A	$0.00	$0.00	($629,496.46)	$281,529.14

West Ocean City — Revenue Budget Worksheet Report

	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance%	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
Fund:	**580 - West Ocean City**										
REVENUES											
CHG SVC - Charges for Services											
	5010.100	Domestic Sewer Service	1,456,500.00	0.00	50,435.00	4%	1,456,500.00	1,406,065.00	1,231,258.67		
	5015.100	Commercial Sewer Service	877,000.00	0.00	110,968.00	14%	877,000.00	766,032.00	288,570.69		
	5020.200	Additional Assessments - Accessibility Sewer Accessibility	62,800.00	0.00	48,775.00	348%	62,800.00	14,025.00	0.00		
	5040	Hook-Ups	15,000.00	0.00	0.00	0%	15,000.00	15,000.00	14,900.00		
	5825	Future Capital Development Reven	0.00	0.00	0.00	N/A	0.00	0.00	1,500.00		
Account Classification Total: CHG SVC - Charges for Services			$2,411,300.00	$0.00	$210,178.00	10%	$2,411,300.00	$2,201,122.00	$1,536,229.36		
INT/PEN - Interest & Penalties											
	4700	Interest On Investments	110,000.00	0.00	35,000.00	47%	110,000.00	75,000.00	96,900.93		
	4710	Penalty/Fees	16,000.00	0.00	0.00	0%	16,000.00	16,000.00	17,144.77		
Account Classification Total: INT/PEN - Interest & Penalties			$126,000.00	$0.00	$35,000.00	38%	$126,000.00	$91,000.00	$114,045.70		
OTH REV - Other Revenue											
	5850	Other Revenue	0.00	0.00	0.00	N/A	0.00	0.00	118,013.72		
Account Classification Total: OTH REV - Other Revenue			$0.00	$0.00	$0.00	0%	$0.00	$0.00	$118,013.72		
TRNS IN - Transfers In											
	5975.100	Transfers From (To) Reserve	(1,091,784.00)	(20,863.00)	(1,239,239.00)	-840%	(1,070,921.00)	147,455.00	0.00		Update to balance budget
Account Classification Total: TRNS IN - Transfers In			($1,091,784.00)	($20,863.00)	($1,239,239.00)	-840%	($1,070,921.00)	$147,455.00	$0.00		
REVENUES Total			$1,445,516.00	($20,863.00)	($994,061.00)	-41%	$1,466,379.00	$2,439,577.00	$1,768,288.78		
Fund REVENUE	**Total: 580 - West Ocean City**		**$1,445,516.00**	**($20,863.00)**	**($994,061.00)**	**-41%**	**$1,466,379.00**	**$2,439,577.00**	**$1,768,288.78**		

West Ocean City — Expense Budget Worksheet Report

	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance%	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
Fund:	**580 - West Ocean City**										
EXPENSES											
PERS SVCS - Personnel Services											
	6000.100	Personnel Services Salaries	163,233.00	(9,684.00)	4,339.00	3%	172,917.00	158,894.00	162,027.29		
	6000.200	Personnel Services Salaries-Support Group	32,566.00	0.00	583.00	2%	32,566.00	31,983.00	35,502.13		
	6000.300	Personnel Services Salaries-Construction	14,539.00	0.00	(300.00)	-2%	14,539.00	14,839.00	9,232.72		
	6000.400	Personnel Services Overtime Pay	250.00	0.00	(4,813.00)	-95%	250.00	5,063.00	3,331.30		
	6010.020	Benefits Contingency	50.00	(16.00)	(33.00)	-40%	66.00	83.00	58.70		
	6010.025	Benefits Deferred Comp Match	3,015.00	0.00	2,097.00	228%	3,015.00	918.00	1,826.63		
	6010.030	Benefits Hospitalization Insurance	47,599.00	(3,968.00)	4,290.00	10%	51,567.00	43,309.00	41,473.55		
	6010.050	Benefits Retirement	28,192.00	(1,285.00)	873.00	3%	29,477.00	27,319.00	21,562.96		
	6010.060	Benefits Social Security Taxes	16,007.00	(740.00)	(127.00)	-1%	16,747.00	16,134.00	15,044.88		
	6010.070	Benefits Unemployment Insurance	64.00	(21.00)	(19.00)	-23%	85.00	83.00	0.00		
	6010.090	Benefits Workmans Compensation Ins	2,788.00	(505.00)	(1,573.00)	-36%	3,293.00	4,361.00	2,995.48		
	6010.100	Benefits Fica & Fringe Benefits	0.00	0.00	0.00	N/A	0.00	0.00	855.41		
	6010.120	Benefits Long Term Disability	479.00	(24.00)	168.00	54%	503.00	311.00	437.05		
	6010.130	Benefits Life Insurance	408.00	(20.00)	56.00	16%	428.00	352.00	413.59		
	6010.140	Benefits FSA & PSA Admin and EAP Program	436.00	(141.00)	55.00	14%	577.00	381.00	423.34		
	6010.150	Benefits Retirement Administration Fee	297.00	(96.00)	(101.00)	-25%	393.00	398.00	298.00		
	6010.900	Benefits OPEB contribution	4,399.00	(4,363.00)	(895.00)	-17%	8,762.00	5,294.00	6,527.50		OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
Account Classification Total: PERS SVCS - Personnel Services			$314,322.00	($20,863.00)	$4,600.00	1%	$335,185.00	$309,722.00	$302,010.53		
SUPP & MAT - Supplies & Materials											
	6100.010	Administrative Expense Administrative Expenses	24,614.00	0.00	0.00	0%	24,614.00	24,614.00	24,290.65		
	6110.090	Supplies & Equipment Computers & Printers	268.00	0.00	268.00	N/A	268.00	0.00	52.29		
	6110.340	Supplies & Equipment Safety Program Equipment	373.00	0.00	(99.00)	-21%	373.00	472.00	238.31		
	6110.390	Supplies & Equipment Small Equipment	674.00	0.00	510.00	311%	674.00	164.00	49.05		
	6110.420	Supplies & Equipment Tools & Supplies	6,053.00	0.00	3,538.00	141%	6,053.00	2,515.00	1,925.57	Vehicle Group now allocated through Construction Group	
	6130.045	Equipment Maintenance Other Equipment Maint/Repair	417.00	0.00	(235.00)	-36%	417.00	652.00	275.56		
	6130.055	Equipment Maintenance Roads Management System	5,769.00	0.00	(810.00)	-12%	5,769.00	6,579.00	0.00	Updated Support and Construction allocation percentages	
	6130.060	Equipment Maintenance Software Licensing	114.00	0.00	0.00	0%	114.00	114.00	113.81		
	6150.050	Uniforms & Personal Equipment Uniforms	467.00	0.00	(106.00)	-18%	467.00	573.00	496.93		
	6200.020	Other Supplies & Materials Materials	794.00	0.00	(448.00)	-36%	794.00	1,242.00	743.38		
Account Classification Total: SUPP & MAT - Supplies & Materials			$39,543.00	$0.00	$2,618.00	7%	$39,543.00	$36,925.00	$28,185.55		
MAINT & SVCS - Maintenance & Services											
	6500.010	Systems Maintenance Collection System Maintenance	180,000.00	0.00	0.00	0%	180,000.00	180,000.00	91,627.81		
	6500.040	Systems Maintenance WWW Paving	3,000.00	0.00	1,000.00	50%	3,000.00	2,000.00	3,432.50		
	6500.075	Systems Maintenance Contractor Sewer Install/Repair	8,500.00	0.00	0.00	0%	8,500.00	8,500.00	4,400.00		

West Ocean City			Expense Budget Worksheet Report								
	Account Number	Account Description	FY2027 Committee Review	FY2027 Committee Adjustments	Overall FY27 Committee Variance $ vs FY26 Adopted	Overall FY27 Committee Variance%	FY2027 Department Final	FY2026 Adopted Budget	FY2025 Actual Amount	Department Final Comments	Committee Review Comments
	6530.100	Consulting Services Professional Fees	5,013.00	0.00	1,756.00	54%	5,013.00	3,257.00	76,036.77	Updated Support and Construction allocation percentages	
	6540.090	Vehicle Operating Expenses Vehicle/Equip - Support Group	12,609.00	0.00	(576.00)	-4%	12,609.00	13,185.00	18,769.11		
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	2,000.00	0.00	1,400.00	233%	2,000.00	600.00	709.82		
	6550.060	Building Site Expenses Electricity	30,000.00	0.00	0.00	0%	30,000.00	30,000.00	21,905.77		
	6550.180	Building Site Expenses Pest Control/Termite Insp	400.00	0.00	0.00	0%	400.00	400.00	340.80		
	6550.270	Building Site Expenses Telephone	2,227.00	0.00	(159.00)	-7%	2,227.00	2,386.00	2,636.30		
	6550.280	Building Site Expenses Tipping Fees	325.00	0.00	88.00	37%	325.00	237.00	0.00		
	6700.100	Other Maint. & Svcs Payment to Sewer Utility	800,000.00	0.00	100,000.00	14%	800,000.00	700,000.00	1,432,397.26		
	6700.500	Other Maint. & Svcs Water & Wastewater Construction	27,315.00	0.00	27,315.00	N/A	27,315.00	0.00	20,323.63	Previously budgeted for in 580.9010 accounts	
ount Classification Total: MAINT & SVCS - Maintenance & Services			$1,071,389.00	$0.00	$130,824.00	14%	$1,071,389.00	$940,565.00	$1,672,579.77		
OTHR CHGS - Other Charges											
	7000.060	Travel, Training & Expense Educational Training	262.00	0.00	(148.00)	-36%	262.00	410.00	288.45		
	7170.100	Benefits & Insurance Property & Liability Insurance	20,000.00	0.00	8,600.00	75%	20,000.00	11,400.00	10,399.91	Based on 15% increase from actual FY26 insurance expense	
Account Classification Total: OTHR CHGS - Other Charges			$20,262.00	$0.00	$8,452.00	72%	$20,262.00	$11,810.00	$10,688.36		
CAP EQ - Capital Equipment											
	9010	Capital Equipment	0.00	0.00	(40,555.00)	-100%	0.00	40,555.00	0.00		
	9010.090	Capital Equipment Other WWW Equipment	0.00	0.00	(1,100,000.00)	-100%	0.00	1,100,000.00	0.00		
	9100.010	Depreciation Depreciation Expense	0.00	0.00	0.00	N/A	0.00	0.00	384,321.03		
Account Classification Total: CAP EQ - Capital Equipment			$0.00	$0.00	($1,140,555.00)	-100%	$0.00	$1,140,555.00	$384,321.03		
EXPENSES Total			$1,445,516.00	($20,863.00)	($994,061.00)	-41%	$1,466,379.00	$2,439,577.00	$2,397,785.24		
Fund EXPENSE Total: 580 - West Ocean City			**$1,445,516.00**	**($20,863.00)**	**($994,061.00)**	**-41%**	**$1,466,379.00**	**$2,439,577.00**	**$2,397,785.24**		

WORCESTER COUNTY
CAPITAL EQUIPMENT REQUESTED
FY 2027

Department/Agency Name: Water and Wastewater Department

Department No. 500

Priority Number	Account Number	Service Area	Item	Estimated Cost	New, Ongoing, or Replacement	Justification or Explanation
1	540.9010	Lighthouse Sound	Replacement Aerators (2)	$ 10,000	Replacement	Replacement of the existing aerators
1	545.9010.080	Mystic Harbour	Oyster Harbor Line	$ 25,000	New	Line to provide a loop connection on Keyser Point Rd for over 150 homes.
2	545.9010.080	Mystic Harbour	SCADA Panel Station G	$ 200,000	New	Replace pump station control panel due to corrosion.
3	545.9010.080	Mystic Harbour	WWTP Injection Wells	$ 100,000	New	MDE Permit requirement to inspect and clean wells
1	555.8002.9010	Ocean Pines - Water	Meter Data Logger	$ 9,000	New	Additional data logger to provide a additional capability in service areas
2	555.8002.9010	Ocean Pines - Water	Replace Blue Tubing	$ 30,000	Ongoing	Blue tubing replacement is to replace failing pipe material
3	555.8002.9010	Ocean Pines - Water	Stainless Tank	$ 20,000	Replacement	Replacement tank for drinking wells if they break the wells will not operate.
4	555.8002.9010	Ocean Pines - Water	Well 1 & 9 Abandonment per EPA	$ 16,000	New	Requirement from last EPA inspection in CY2025.
5	555.8002.9010	Ocean Pines - Water	Well 2 electrical/mechanical upgrades	$ 300,000	Replacement	Existing equipment is 40 yrs old and is at the end of service life.
1	555.8003.9010.090	Ocean Pines - Treatment	Blower Replacement	$ 60,000	Replacement	Existing equipment is 40 yrs old and is at the end of service life.
2	555.8003.9010.090	Ocean Pines - Treatment	Circulation Pumps (2)	$ 60,000	Replacement	Existing equipment is 40 yrs old and is at the end of service life.
3	555.8003.9010.090	Ocean Pines - Treatment	FET Pump	$ 30,000	Replacement	Existing equipment is 40 yrs old and is at the end of service life.
4	555.8003.9010.090	Ocean Pines - Treatment	Tank Cleaning	$ 250,000	New	Cleaning of FET Tank #2, last time the tank was cleaned with 12 Yrs ago.
1	555.8004.9010.090	Ocean Pines - Collections	Bush Pumps	$ 45,000	Ongoing	End of service life replacement for existing 35yr old pump station pumps.
2	555.8004.9010.090	Ocean Pines - Collections	Fibergalss Vac Tanks	$ 120,000	Ongoing	Replace old cement and plastic tanks. Reduce infiltration flow to WWTP during weather events.
3	555.8004.9010.090	Ocean Pines - Collections	FM N to L Design (46 breaks)	$ 300,000	Replacement	Line breaks down consistently. Over 45 breaks in the last 10 yrs on the line costing the county approximently $4500 each break
4	555.8004.9010.090	Ocean Pines - Collections	Lift Station T Pump Replacement	$ 100,000	Replacement	Replacement pump as the existing pumps are obsolete.
1	570	Riddle Farm	Walmart water main loop design/build	$ 300,000	New	Line to provide a loop connection for the shopping center across from Riddle Farm. Currently only has one line crossing Rt 50.
2	570	Riddle Farm	WTP Backwash Pump	$ 20,000	Replacement	Replacement of a over 20 yr old pump.
3	570	Riddle Farm	WTP HVAC Design	$ 50,000	New	Design new HVAC system to reduce mosture issues in the building.
4	570	Riddle Farm	WTP Stainless Steel Garage Door	$ 25,000	New	Replacement of the existing over 20 yr old door for chemical storage area.
1	575	River Run	Blower Replacement	$ 5,000	Replacement	Replacement of the existing blowers.
2	575	River Run	Design/Build Spray Irrigation	$ 125,000	New	New spray irrigation system to improve effluent disposal.
3	575	River Run	Sewer Bypass Design	$ 200,000	New	Design of a bypass line to ocean pines to reduce operational costs.
TOTAL CAPITAL				$ 2,400,000		

Worcester County

Vehicle Request Form
FY 2027

Department/Agency Name: Water & Wastewater

Department No. 8000

#	New key (N) or Replacement key (R)	VEHICLE TO BE REPLACED: Serial Number	Model Year	Make of Vehicle	Model of Vehicle	Actual Odometer Reading Jan. 2026	Estimated Odometer Reading 6/30/2026	Estimated Annual Maintenance & Repair	VEHICLE REQUEST: Vehicle Replacement Type	Vehicle Replacement Size	Estimated Vehicle Purchase Price *	What is the proposed use and does this vehicle require a radio, laptop or tablet dock?
1.	Replacement	JJG0248237	1999	Case	Backhoe 580L	N/A	N/A	$4,500	Replacement	CAT 908	$45,000	Replacing with a CAT 908 Wheel loader (CON)
2.	Replacement	1X61571872400	2003	John Deere	35B Excavator	N/A	N/A	$6,500	Replacement	CAT 305	$25,000	Replace with a CAT 305 Mini Excavator (CON)
3.	Replacement	1M9FE1224B5284172	2005	Vermeer	Small Vac Truck	N/A	N/A	$6,500	Replacement	Vac Hunter HD	$60,000	Replace with a similar vac machine (CON)
4.	Replacement	1FTRF122X8KC27495	2008	Ford	F150	162,461	182,461	$8,000	Replacement	3/4 Ton 4x4 Pick Up w/ plow	$100,000	Replace with larger 4 wheel drive truck and plow to assist with snow removal around WTP & WWTP (SUP)
5.	Replacement	1GBHC24U14E235765	2003	Chevy	1500 Utility Body	151,555			Extended cab pick-up, electronics pkg, 4x4 with snow plow	3/4 Ton 4x4 Pick Up w/ plow	$70,000	This is a replacement for old vehicles obtained from WWW. This will be assigned to our Grounds Crew for landscaping and grounds work. A mobile radio will be needed.
6.												
7.												
8.												
9.												
10.												
Total this page								**$25,500**			**$300,000**	

Notes:

*** Please key total request from this page to account 9010.010, Capital Equipment New Vehicles**

VEHICLE RATING INSPECTION

Rating	Miles	Age	Est. Repairs	Body
5	Under 75,000	5 years or newer	$200 or less	Excellent
4	75,001 - 100,000	6-9 years	$500 or less	Minor Scratches
3	100,001-125,000	10-12 years	$1000 or less	Small Dents / Scratches
2	125,001 - 150,000	13-15 years	$1500 or less	Larger Dents / Peeling paint
1	150,001 or over 151,155	16+, Replace	$2000 or less	Major body damage / Peeling paint / Rust

Inspection Date
2/3/2026

Department
WWW

Mileage
151,155

Vehicle Information:

Year: 2004
Make: CHEVROLET
Model: SILVERADO 2500 UTILITY

Serial: 1GBHC24U14E235765
KBB Value: $3,826
Overall Rating: 4 out of 20

Repairs Needed: BODY IS RUSTED. HVAC MOTOR INOP. HEADLINER COMPLETELY MISSING. MISSING INNER FENDER WELLS. DEAD BATTERY. DASH HARNESS WIRING IS MESSED UP. FRAME AND COMPONENTS RUSTY. BRAKE PEDAL HYDRO BOOST ISSUE.

VEHICLE RATING INSPECTION

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

Inspection Date
2/27/2026

Department
WWW

Mileage
162,715

Vehicle Information:

Serial: 1FTRF122X8KC27495

Year: 2007

Make: FORD

Model: F150 2WD

KBB Value: $1,705

Overall Rating: 4 out of 20

Repairs Needed: ROCKER PANELS RUSTED OUT, WHEEL WELLS RUSTED OUT, RIGHT SIDE BED HAS DENT, TAILGATE BENT, PAINT PEELING OFF THE BODY, FRAME RUSTED OUT, SUSPENSION ITEMS RUSTED, DRIVER SEAT TORN, HVAC BLOWER BLEND DOOR INOP, MULTIPLE OIL LEAKS, CHECK ENGINE LIGHT ON, MISSFIRE, PARKING LIGHT ON, TPMS LIGHT ON.

MARYLAND'S Coast WORCESTER COUNTY

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

MEMORANDUM

TO: Worcester County Commissioners
FROM: Kim Reynolds, Budget Officer Kimberly Reynolds
DATE: May 5, 2026
SUBJECT: Budget Work Session Summary as of May 5, 2026

Committee Reviewed and budget worksheets for revenue and expenditures are designed to assist you in making decisions on the FY2027 Requested Budget. Committee Reviewed revenues are an increase of $884,119 and total $300,002,146. Committee Reviewed expenditures are a decrease of $3,442,738 and total $298,631,635. The Committee Reviewed surplus is $1,370,511. A summary of the Committee Review revenues and expenditures are attached.

	2027 Committee Review	Committee Adjustment	2027 Department Final Request
Revenues	300,002,146	884,119	299,118,027
Expenditures	298,631,635	(3,442,738)	302,074,373
Surplus/(Deficit)	1,370,511	(2,558,619)	(2,956,346)

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

Attachments:

Committee Reviewed Revenues – Page 2
Committee Reviewed Expenditures – Pages 3-9

Worcester County			FY2027 Budget Worksheet Report			
	Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Department Final Request	Committee Review Comments
Fund: 100 - General Fund						
REVENUES						
Department: 1005 - Treasurer's Office						
PROP TAX - Property Taxes						
	4000	Full Year Real Property Taxes	201,035,570.00	227,826.00	200,807,744.00	Increase based on March 2026 SDAT Report
	4010	Personal Property Taxes	160,607.00	9,864.00	150,743.00	Increase based on March 2026 SDAT Report
	4020	Corporation Property Taxes	4,591,068.00	281,968.00	4,309,100.00	Increase based on March 2026 SDAT Report
	4030	Railroad & Utility Property Tax	5,348,825.00	299,839.00	5,048,986.00	Increase based on March 2026 SDAT Report
	4035	Railroad Real Property	3,798.00	(1,304.00)	5,102.00	Decrease based on March 2026 SDAT Report
	4080	Tax Credits For Assessment I	(9,629,803.00)	65,926.00	(9,695,729.00)	Change based on March 2026 SDAT Report
Account Classification Total: Property Taxes			$201,510,065.00	$884,119.00	$200,625,946.00	
Department Total: 1005 - Treasurer's Office			$201,510,065.00	$884,119.00	$200,625,946.00	
TOTAL REVENUE COMMITTEE ADJUSTMENTS				**$884,119.00**		

Worcester County			FY2027 Budget Worksheet Report			
	Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Department Final Request	Committee Review Comments
Fund:	**100 - General Fund**					
	EXPENDITURES					
	Department:	**1006 - Elections**				
	6110.440	Supplies & Equipment Voting Machines	280,765.00	(12,830.00)	293,595.00	Updated costs per Elections memo for amendment to FY27 costs.
	6120.095	Voting Machine & Poll Expenses State Allocation County Share	133,828.00	125,010.00	8,818.00	Update to show County's 50% share of 108 new pollbooks.
		Department Total: 1006 - Elections Office	$414,593.00	$112,180.00	$302,413.00	
	Department: 1008 - Development, Review & Permits					
	6100.100	Administrative Expense Dues, Licenses & Subscriptions	3,719.00	(200.00)	3,919.00	Reduction due to department restructuring.
	6110.090	Supplies & Equipment Computers & Printers	4,236.00	(8,700.00)	12,936.00	Reduction due to department restructuring.
	6130.070	Equipment Maintenance Software Maintenance Agreements	5,000.00	(2,500.00)	7,500.00	PACE Training on business rental licenses.
	7000.100	Travel, Training & Expense Meetings/Conferences/Shows	18,717.00	(7,724.00)	26,441.00	Reduction due to department restructuring.
Department Total: 1008 - Development, Review & Permits			$31,672.00	($19,124.00)	$50,796.00	
	Department:	**1010 - Environmental Programs**				
	6110.080	Supplies & Equipment Computer Repairs & Supplies	9,200.00	6,000.00	3,200.00	4 additional docking stations needed.
	6110.245	Supplies & Equipment Mobile Phones	8,250.00	250.00	8,000.00	Need 3 additional hotspots.
	6110.280	Supplies & Equipment Office Furniture	1,950.00	1,000.00	950.00	Desk needed in FY27.
	6110.390	Supplies & Equipment Small Equipment	1,045.00	525.00	520.00	Replacement of 1 water level meter. 1 meter is broken.

Worcester County		FY2027 Budget Worksheet Report			
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Department Final Request	Committee Review Comments
6160.012	Grant Programs DNR Bainbridge Pond Project	0.00	(76,100.00)	76,100.00	$76,100 was removed due to duplication. This grant expense is already in account 6010.007.
Department Total: 1010 - Environmental Programs		$20,445.00	($68,325.00)	$438,770.00	
Department: 1011 - Information Technology					
6100.100	Administrative Expense Dues, Licenses & Subscriptions	280.00	200.00	80.00	Addition of expenses due to department restructuring.
6110.090	Supplies & Equipment Computers & Printers	23,300.00	8,700.00	14,600.00	Addition of computer replacements for GIS staff due to department restructuring.
6130.070	Equipment Maintenance Software Maintenance Agreements	7,500.00	7,500.00	0.00	
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	13,724.00	7,724.00	6,000.00	Addition of expenses due to department restructuring GIS Conferences transferred from DRP budget.
Department Total: 1011 - Information Technology		$44,804.00	$24,124.00	$20,680.00	
Department: 1090 - Other General Government					
Location: 020 - Information Technology					
6130.060	Equipment Maintenance Software Licensing	336,450.00	44,000.00	292,450.00	Requested increase of $44,000 for ChatGPT AI 150 user licenses for the County.
6130.070	Equipment Maintenance Software Maintenance Agreements	249,000.00	25,000.00	224,000.00	Request to add Artic Wolf Incident Response Retainer for cybersecurity breaches.
Location Total: 020 - Information Technology		$585,450.00	$69,000.00	$516,450.00	

Worcester County		FY2027 Budget Worksheet Report			
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Department Final Request	Committee Review Comments
Location: 050 - Courthouse					
6550.300	Building Site Expenses Trash Removal	3,000.00	500.00	2,500.00	Increase based on actuals for FY26 as of 3/31/26.
Location Total: 050 - Courthouse		$3,000.00	$500.00	$2,500.00	
Location: 060 - Isle of Wight					
6550.120	Building Site Expenses Heating Propane	4,000.00	700.00	3,300.00	Increase based on actual costs through 3/31/26.
6550.300	Building Site Expenses Trash Removal	1,300.00	200.00	1,100.00	Increase based on actual costs at 3/31/26.
Location Total: 060 - Isle of Wight		$5,300.00	$900.00	$4,400.00	
Location: 070 - Government Center					
6130.100	Equipment Maintenance Other Equipment Lease	13,020.00	3,660.00	9,360.00	Increase in Canon Quadient mailing system in the treasurers office & postal equipment costs.
6530.040	Consulting Services Consulting Services	200,900.00	10,000.00	190,900.00	Increase outside legal costs by $10,000 based on current year actuals.
6550.270	Building Site Expenses Telephone	57,000.00	7,000.00	50,000.00	Increase based on actuals as of 3/31/26. Increase costs in moving from PRI to Circuit FIOS lines.
6550.300	Building Site Expenses Trash Removal	4,000.00	1,000.00	3,000.00	Increase trash removal costs based on actuals through 3/31/26.
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	30,365.00	4,220.00	26,145.00	Cost increase in National Hurricane Conference in FY27
Location Total: 070 - Government Center		$305,285.00	$25,880.00	$279,405.00	
Location: 075 - Other Government Buildings					
6550.220	Building Site Expenses Security Alarm Monitoring	2,220.00	660.00	1,560.00	Increase based on actual costs through 3/31/26.
Location Total: 075 - Other Government Buildings		$2,220.00	$660.00	$1,560.00	

Worcester County		FY2027 Budget Worksheet Report			
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Department Final Request	Committee Review Comments
Location: 085 - Bank Street Building					
6550.040	Building Site Expenses Cleaning Contract	5,000.00	1,000.00	4,000.00	Increase based on actuals through 3/31/26.
Location Total: 085 - Bank Street Building		$5,000.00	$1,000.00	$4,000.00	
Department Total: 1090 - Other General Government		$906,255.00	$97,940.00	$808,315.00	
Department: 1105 - Volunteer Fire Departments					
Location: 105 - Pocomoke VFD					
7080.010	Fire & Ambulance County Grant to Fire Companies	330,371.00	739.00	329,632.00	Increase per SDAT March Assessable Base Estimate
Location Total: 105 - Pocomoke VFD		$330,371.00	$739.00	$329,632.00	
Location: 115 - Berlin VFD					
7080.010	Fire & Ambulance County Grant to Fire Companies	330,371.00	739.00	329,632.00	Increase per SDAT March Assessable Base Estimate
Location Total: 115 - Berlin VFD		$330,371.00	$739.00	$329,632.00	
Location: 125 - Snow Hill VFD					
7080.010	Fire & Ambulance County Grant to Fire Companies	330,371.00	739.00	329,632.00	Increase per SDAT March Assessable Base Estimate
Location Total: 125 - Snow Hill VFD		$330,371.00	$739.00	$329,632.00	
Location: 135 - Ocean City VFD					
7080.010	Fire & Ambulance County Grant to Fire Companies	330,371.00	739.00	329,632.00	Increase per SDAT March Assessable Base Estimate
Location Total: 135 - Ocean City VFD		$330,371.00	$739.00	$329,632.00	
Location: 145 - Girdletree VFD					
7080.010	Fire & Ambulance County Grant to Fire Companies	342,871.00	739.00	342,132.00	Increase per SDAT March Assessable Base Estimate
Location Total: 145 - Girdletree VFD		$342,871.00	$739.00	$342,132.00	
Location: 155 - Stockton VFD					

Worcester County		FY2027 Budget Worksheet Report			
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Department Final Request	Committee Review Comments
7080.010	Fire & Ambulance County Grant to Fire Companies	342,871.00	339.00	342,532.00	Increase per SDAT March Assessable Base Estimate
Location Total: 155 - Stockton VFD		$342,871.00	$339.00	$342,532.00	
Location: 165 - Newark VFD					
7080.010	Fire & Ambulance County Grant to Fire Companies	342,871.00	739.00	342,132.00	Increase per SDAT March Assessable Base Estimate
Location Total: 165 - Newark VFD		$342,871.00	$739.00	$342,132.00	
Location: 175 - Bishopville VFD					
7080.010	Fire & Ambulance County Grant to Fire Companies	342,871.00	28,447.00	314,424.00	Increase per SDAT March Assessable Base Estimate
Location Total: 175 - Bishopville VFD		$342,871.00	$28,447.00	$314,424.00	
Location: 185 - Showell VFD					
7080.010	Fire & Ambulance County Grant to Fire Companies	342,871.00	739.00	342,132.00	
Location Total: 185 - Showell VFD		$342,871.00	$739.00	$342,132.00	
Location: 195 - Ocean Pines VFD					
7080.010	Fire & Ambulance County Grant to Fire Companies	330,371.00	739.00	329,632.00	Increase per SDAT March Assessable Base Estimate
Location Total: 195 - Ocean Pines VFD		$330,371.00	$739.00	$329,632.00	
Location: 200 - Administration					
7080.070	Fire & Ambulance Fire	154,683.00	26,668.00	128,015.00	Workers comp estimate as of 4/26/26.
Location Total: 200 - Administration		$154,683.00	$26,668.00	$128,015.00	
Department Total: 1105 - Volunteer Fire Departments		$3,520,893.00	$61,366.00	$3,459,527.00	

Worcester County		FY2027 Budget Worksheet Report			
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Department Final Request	Committee Review Comments
Department: 1301 - Health Department					
Location: 200 - Administration					
7130.020	Matching Appropriation Health Department State Share	6,379,898.00	(3,241,484.00)	9,621,382.00	Removal of the additional CORE amount $3,241,484 per Health Officer.
Department Total: 1301 - Health Department		6,379,898.00	(3,241,484.00)	9,621,382.00	
Department: 1401 - Commission on Aging					
7170.010	Benefits & Insurance Allowance for COLA	105,534.00	(498.00)	106,032.00	Updated health insurance to 16.6%
Department Total: 1401 - Commission on Aging		$105,534.00	($498.00)	$106,032.00	
Department: 1505 - Board of Education					
7120.010	Other Non-Matching Expenses Appropriation for Board of Educ.	123,364,820.00	(182,564.00)	123,547,384.00	Reduction of Health Insurance Expenses due to the savings from 16.8% to 16.6% and change in Donnie Williams Grant Funding.
7170.040	Benefits & Insurance Other Post-Employment Benefits	10,620,000.00	1,180,000.00	9,440,000.00	Increase OPEB Allocation from 80% to 90% per meeting on 4/21/26.
Department Total: 1505 - Board of Education		$133,984,820.00	$997,436.00	$132,987,384.00	
Department: 1603 - Libraries					
Location: 335 - Ocean City 100th St. Branch					
9010.100	Capital Equipment Furniture & Fixtures	0.00	(32,000.00)	32,000.00	Removed this request - fulfilled in FY26 budget.
Department Total: 1603 - Libraries		$0.00	($32,000.00)	$32,000.00	

Worcester County		FY2027 Budget Worksheet Report			
Account Number	**Account Description**	**FY2027 Committee Review**	**Committee Adjustments**	**FY2027 Department Final Request**	**Committee Review Comments**
Department: 1803 - Tourism					
Location: 200 - Administration					
6130.060	Equipment Maintenance Software Licensing	10,000.00	(25,653.00)	35,653.00	Community Calendar was removed from this GL Account. It was listed in 9010.170 as well which is the correct account.
	Department Total: 1803 - Tourism	10,000.00	(25,653.00)	35,653.00	
Department: 1985 - Interfund					
8100.080	Transfers Out Transfer to Reserve Fund	2,645,576.00	(409,157.00)	3,054,733.00	Update to 15% Reserve based on total budgeted expenditures.
8100.095	Transfers Out Intergovernmental Loans	811,031.00	(305,877.00)	1,116,908.00	Intergovernmental loan request decrease. $31,500 is an operating grant for Briddletown located in account 1090.070.7120.110 and other loan requests were updated to factor Enterprise Fund changes in Committee Review.
	Department Total: 1985 - Interfund	$3,456,607.00	($715,034.00)	$4,171,641.00	
	COMMITTEE ADJUSTMENTS		($2,809,072.00)		
Personnel, Benefits, Taxes & Insurance Adjustments Total			($633,666.01)		
Total Expenditure Committee Adjustments			**($3,442,738.01)**		

MARYLAND'S Coast WORCESTER COUNTY

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

TO: Worcester County Commissioners
FROM: Kim Reynolds, Budget Officer
DATE: May 5, 2026
RE: Additional Information and Requests

There have been several revised requests and additional information in this memo as follows:

- Updated Chesapeake Employer's Insurance renewal rates.
- FY27 Request to increase deferred compensation match.
- FY27 Alternate COLA Options.
- Reorganization of Document Imagers.
- Reorganization of GIS.
- Revised request for Elections Department voting machines and new pollbooks for a net increase of $112,180. There are three options for financing:
  - Full Payment – currently in committee review budget.
  - State Financing – 5 year repayment plan through the state.
  - Vendor Financing – 3 year repayment plan through equipment vendor.
- Revised request - DRP budget line items decreased related to GIS reorganization. These expenditures will be shifted to the Information Technology department.
- Revised request – Environmental Programs various additional budget requests totaling $7,775.
- Revised request – Other General Government requested increase of $25,000 for the Artic Wolf incident response retainer.
- Revised request – Other General Government requested increase of $44,000 for ChatGPT AI Enterprise licensing.
- Additional Information on the Tri-County Council requested budget.
- Revised request – Health Department reduction in CORE funding in the amount of $3,241,484.
- Board of Education FY27 revised decrease for the Donnie Williams Grant and decrease in health insurance costs totaling $182,564.
- Additional Information Town of Berlin.
- Revised request – Emergency Services to add career ladder promotions which is detailed in the personnel item 6d totaling $23,336.

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

Worcester County

Government Center
Department of Human Resources
One West Market Street, Room 1301
Snow Hill, Maryland 21863-1213
410-632-0090
Fax: 410-632-5614

STACEY E. NORTON
Human Resources Director

PAT WALLS
Deputy Director

To: Weston Young, Chief Administrative Officer
Candace Savage, Deputy Chief Administrative Officer
Kim Reynolds, Budget Officer

From: Stacey Norton, Human Resources Director

Date: April 26, 2026

Subject: **Chesapeake Employer's Insurance Renewal for FY 27**

Deeley Insurance, our benefit broker for workers compensation insurance has finalized negotiations with Chesapeake Insurance for the FY 27 renewal. Deeley was able to negotiate a $43K decrease.

Below are the FY 27 negotiated rates:	FY 27	FY 26
• Worcester County Total -	$1,049,985	$ 809,659
• Commissioners County Policy-	$ 895,302	$ 698,040
• Volunteer Firefighters' Policy-	$ 154,683	$ 111,619

This is a $240,326 increase from FY 26.

The increase was due a 18% increase in the modification rate because of the number and severity of worker's compensation claims.

The rates may change based on the FY 27 salary increases as salary is a factor in the rates.

Worcester County
Government Center
Department of Human Resources
One West Market Street, Room 1301
Snow Hill, Maryland 21863-1213
410-632-0090
Fax: 410-632-5614

STACEY E. NORTON
Human Resources Director

PAT WALLS
Deputy Director

To: Weston Young, Chief Administrative Officer
Candace Savage, Deputy Chief Administrative Officer
Kim Reynolds, Budget Officer

From: Stacey Norton, Human Resources Director

Date: April 26, 2026

Subject: Request to Increase Deferred Compensation Match to $1500 for the FY 27 Budget

---

We are requesting to increase the County Commissioner $1:$1 match up to $1K to a $1500 match for the Deferred Compensation 457 b Plan and Roth IRA Plan in FY 27 please. This will cost an estimated $496,260. This is an increase of $195,519.

The match started in FY 24 and assists employees in saving for their retirement. In FY 24, we had 260 employees participating and the match was $198,354.98. In FY 25, there were 333 employees participating and the match was $300,741.

We went from 201 employees participating before the $1K match to 368 employees participating now. This is an increase of 167 employees or 83%. This demonstrates that the match encourages employees to participate.

Thank you for your consideration.

MARYLAND'S Coast WORCESTER COUNTY

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

TO: Worcester County Commissioners

FROM: Kim Reynolds, Budget Officer

DATE: March 25, 2026 Kimberly Reynolds

RE: FY2027 Budget Alternate COLA Options

The Department's Final FY2027 Budget currently includes a 3% cost-of-living adjustment (COLA), totaling $1,347,634**.**

The table below outlines the estimated budget impact of alternative COLA scenarios for General Fund Departments and the Commission on Aging.

COLA Option	**Increase/(Decrease) in Budget Costs**
3% COLA	$0 - Included in current budget
4% COLA	$ 519,722
5% COLA	$1,002,732
6% COLA	$1,537,628
$2,000 flat COLA	($ 105,606)
$3,000 flat COLA	$ 533,764
$4,000 flat COLA	$1,173,134

Worcester County

Government Center
Department of Human Resources
One West Market Street, Room 1301
Snow Hill, Maryland 21863-1213
410-632-0090
Fax: 410-632-5614

STACEY E. NORTON
Human Resources Director

PAT WALLS
Deputy Director

To: Weston Young, Chief Administrative Officer
Candace Savage, Deputy Chief Administrative Officer
Kim Reynolds, Budget Officer

From: Stacey Norton, Human Resources Director Stacey E. Norton

Date: May 4, 2026

Subject: Request to Move 1 Document Imager Specialist to DRP, 2 Document Imagers to the Treasurer's Office, and eliminate 3 part time Document Imagers for FY 27

The Document Imaging team (part of the IT Department) has done an excellent job in scanning old documents from several departments. Due to their efforts and to changing business processes to eliminate paper and conduct business electronically, we are recommending the following changes for FY 27:

1) Relocate a Document Imager Specialist, G15/16, $60,445 annually to DRP to report to Cathy Zirkle, Customer Service Manager. This position will support DRP, Environmental programs, and other departments as needed.

2) Relocate a Document Imager IV, G10/10, $44,678 annually and a Document Imager III, G9/12, $44,699 annually to the Treasurer's office who will report to the Deputy Finance Officer. The Treasurer's Office has the most paper to scan and will be working on changing their business processes to eliminate paper.

3) Eliminate 3 part-time positions due to lack of work. These employees will receive 4 weeks of severance and assistance in finding other positions.

    1) Document Imager III, G9/S6, $5,828 for 312 annual hours

    2) Document Imager III, G9/S10, $30,914 for 1508 annual hours

    3) Document Imager III, G9/S10, $30,914 for 1508 annual hours

The reductions in the IT Department and additions to DRP/EP and the Treasurer's Office are reflected in their FY 27 requests.

Thank you for your consideration.

Worcester County

Government Center
Department of Human Resources
One West Market Street, Room 1301
Snow Hill, Maryland 21863-1213
410-632-0090
Fax: 410-632-5614

STACEY E. NORTON
Human Resources Director

PAT WALLS
Deputy Director

To: Weston Young, Chief Administrative Officer
Candace Savage, Deputy Chief Administrative Officer
Kim Reynolds, Budget Officer

From: Stacey Norton, Human Resources Director Stacey E. Norton

Date: May 4, 2026

Subject: Request to Move GIS team from DRP to IT for FY 27

We are recommending that the GIS team be moved from Development Review and Permitting to the IT Department for FY 27 please.

The GIS tool set and technology is a solution used by many departments and would be more appropriate in IT to ensure the technology is treated the same as other applications for data governance, security, IT policies, IT processes, prioritization of work, and tracking of costs. There is value in centralizing these services and it will be easier to track the requests and workload in the IT ticket system to ensure we are properly staffed.

It is exciting to see that the GIS team has been providing solutions with GIS for Development, Review, and Permitting, Environmental Programs, Emergency Services, Sheriff's Office and State's Attorney's Office.

This change will involve the following positions and salaries:

1) GIS Manager, $105,000
2) GIS Supervisor, $118,139
3) GIS Analyst III/Spatial Analyst, G20/21, $92,643
4) GIS Analyst I, G16/3, $50,024

This will add $365, 806 in salaries to the IT Department.

Thank you for your consideration.

WORCESTER COUNTY

BOARD OF ELECTIONS

MEMORANDUM

TO: Worcester County Finance Department
FROM: Jocelyn Abbott, Election Director
DATE: March 25, 2026
SUBJECT: Amendment Request for FY27 Budget – Account & Request for Line Item

---

This memorandum serves as a formal request to amend the submitted FY27 budget for Account 6110.440 (Supplies & Equipment – Voting Machines) and to establish a new, separate line items specifically for the new pollbook project.

Pollbook Procurement & Financing

The county is slated to receive **108 new pollbooks**. Following the 50/50 cost-split with the State Board of Elections (SBE), the local cost is **$1,157.50 per unit**, totaling an obligation of **$125,010.00**.

To fulfill this obligation, the County has three available financing pathways:

- **Full Payment:** Immediate settlement of the $125,010.00.
- **State Financing:** A 5-year repayment plan facilitated through the State.
- **Vendor Financing:** A 3-year repayment plan facilitated through the equipment vendor.

Requested Line-Item Adjustments

We request the following adjustments:

Account Number	Account Description	Current Amount	Proposed Amount
6110.440	**Supplies & Equipment Voting Machines**	**$293,595**	**$280,765**
	New Pollbook Project	**------**	**$125,010**

The proposed amount for account number 6110.440 is comprised of the following necessary expenditures:

- Major IT, Pollbooks, NVS, and VREAM: $64,360
- T1 Connection - MD Network: $16,255
- Voting Machine Accessories & Leases: $200,150

The combined total for both line items is $405,775, representing a net increase of $112,180 over the original submission. Please note that these figures do not include the new voting system information recently projected at MACo.

201 Belt Street, Suite C
Snow Hill, Maryland
21863-1320

410-632-1320
410-632-3031
worcester.elections@maryland.gov

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

ZONING DIVISION
BUILDING DIVISION
DATA RESEARCH DIVISION

ADMINISTRATIVE DIVISION
CUSTOMER SERVICE DIVISION
TECHNICAL SERVICES DIVISION

MEMORANDUM

To: Kimberly Reynolds, Budget Officer
From: Jennifer K. Keener, AICP, Director
Date: April 10, 2026
Re: FY27 Budget Amendment Request

Due to the recent transfer of the Technical Services Division staff to Information Technology, I have the following FY 27 budget amendments to make:

Remove:

100.1008.6100.100	Admin. Expense - Dues	MD State Geographic Committee	$200
100.1008.6110.090	Supplies & Equip - Computers	Replacement computers and monitors per IT schedule	$8,700
100.1008.7000.100	Travel/Training – Conferences	ESRI Conference, July 2026 *Pre-approved; flights have been pre-paid	$5,480
100.1008.7000.100	Travel/Training – Conferences	ESRI Federal Conference, Feb 2027	$1,008
100.1008.7000.100	Travel/Training – Conferences	TUgis Conference, August 2026	$1,236

Amend:

100.1008.6130.070	Software Maint. Agreements	Re-describe transaction - PACE training on business rental license	Reduce to $5,000

I have attached a copy of the Budget Transaction Report with the applicable items highlighted for your reference. A copy of this report was also provided to IT to update their budget as applicable.

MARYLAND'S Coast WORCESTER COUNTY

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: Kim Reynold, Budget Officer

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

Subject: **FY 27 May Budget Work Session**
Additions and Changes to Env. Programs (Dept. #1010) Budget Request

Date: 4/17/26

As requested, we have the following budget adjustments due to wear and tear to replace equipment and furniture, additions to add to functionality of existing equipment, and to add to existing tablet inventory as we progress w2ith the Tylers permitting and inspection software. The amounts and associated account numbers are as follows:

Account Number	Amount	Identification and Reasoning
100.1010.6110.390	$525.00	(**Amended budget figure**) Water Level Meter – Replaces one of two we have for water table readings. The 2nd unit was not repairable. This item is an additional item under this account number. The prior total figure for this account was $520.00, it will now be $1,045.00.
100.1010.6110.280	$1,470.00	**(Amended budget figure)** For additional office furniture (desk). This is an increase of $1,000 from the prior figure of $470.00. The total for items within this category will increase from the current $950.00 to $1,950.00.
100.1010.6110.245	$8,250.00	**(Amended budget figure)** For three (3) additional hotspots on mobile phone for tablet functionality. This is an increase of $250.00 from the prior figure of $8,000.00, for a total of $8,250.00 for this category.
100.1010.6110.080	$6,000.00	**(Amended budget figure)** For four (4) additional docking stations for the existing two tablets and the two requested tablets in the new budget. Without these stations, necessary security and network upgrades cannot be installed periodically on these tablets without turning them into IT for a manual upgrade. This will be an increase of the current budgeted figure of $3,200, to a new figure of $9,200.00.

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

DEPARTMENT OF
INFORMATION TECHNOLOGY

Worcester County

GOVERNMENT CENTER
ONE WEST MARKET STREET, ROOM 1003
SNOW HILL, MARYLAND 21863
TEL:410.632.5610
www.co.worcester.md.us/departments/it

To: Kim Reynolds, Budget Officer

From: Brian Jones, IT Director

Re: Budget addendum for Cyber Security

Date: April 24, 2026

I am requesting the addition of a new budgeted line item in the amount of $25,000 for an Arctic Wolf Incident Response Retainer. This retainer will provide guaranteed access to specialized security resources in the event of a cybersecurity incident or network breach.

Including this allocation ensures we have immediate expert support aligned with our Incident Management Policy and Procedures, enabling faster containment, reduced downtime, and minimized organizational risk. This investment strengthens our overall security posture and ensures we are prepared to respond effectively should an incident occur.

This would be billed from GL account **100.1090.020.6130.070.**

DEPARTMENT OF
INFORMATION TECHNOLOGY

Worcester County

GOVERNMENT CENTER
ONE WEST MARKET STREET, ROOM 1003
SNOW HILL, MARYLAND 21863
TEL:410.632.5610
www.co.worcester.md.us/departments/it

To: Weston Young, Chief Administrative Officer

From: Brian Jones, IT Director

Re: Funding for ChatGPT AI

Date: April 21, 2026

I am requesting budget approval for a yearly allocation of $44,000 in account#100.1090.020.6130.060 to secure ChatGPT AI Enterprise licensing for countywide use. This allocation covers 150 user licenses—the minimum tier available for Enterprise—and reflects negotiated pricing available through the state contract.

As our operational demands continue to expand, the need for tools that streamline workflow, boost staff efficiency, and elevate the quality and speed of our services has never been more critical. ChatGPT offers a powerful, secure, and scalable solution that supports these priorities directly.

By implementing ChatGPT, the County will gain:

- Significantly faster creation and refinement of documentation, reports, and communications
- Enhanced support for research, troubleshooting, and technical inquiries across departments
- Increased productivity through automation of manual, time-consuming tasks
- Access to advanced, continually improving AI capabilities that drive innovation and long-term modernization

This funding will ensure that licensing is in place for the full term required to integrate ChatGPT into daily operations. The investment strengthens our ability to deliver high-quality, efficient, and reliable services to our employees and residents alike.

Tri-County Council - County Funding Request for FY27 Rev: 2/25/2026

Grant Allocations and Required Local County Match

TCC Economic Development

	Total	Somerset	Wicomico	Worcester
Economic Development per enabling legislation	30,000	10,000	10,000	10,000

TCC Shore Transit (Note: MTA - Maryland Transportation Administration)

Operating Grants Funding	Total	Federal	State	Required Local Match	Federal	State	Local
MTA - 5307 - Urban	5,584,961	2,792,480	416,897	**2,375,584**	50.00%	7.46%	42.54%
MTA - 5311 - Rural	531,858	265,929	90,564	**175,365**	50.00%	17.03%	32.97%
MTA - SSTAP Wicomico - Seniors and Disabled	203,643		152,732	**50,911**	0.00%	75.00%	25.00%
Total:	**6,320,462**	**3,058,409**	**660,193**	**2,601,860**			

Capital Projects Grants Funding	Total	Federal	State	Required Local Match	Federal	State	Local
MTA - Capital Projects	925,000	740,000	46,250	**138,750**	80.00%	5.00%	15.00%
MTA - Preventive Maintenance	800,000	640,000	40,000	**120,000**	80.00%	5.00%	15.00%
MTA - Mobility Management	143,120	114,496	7,156	**21,468**	80.00%	5.00%	15.00%
Total:	**1,868,120**	**1,494,496**	**93,406**	**280,218**			

Required Local Match County Allocation	Local	25% Somerset	50% Wicomico	25% Worcester	
Operating Formula Grants	2,550,949	637,737	1,275,475	637,737	(Note: 5307 & 5311 only. No SSTAP)
Capital Formula Grants	280,218	70,055	140,109	70,055	
Total:	**2,831,167**	**707,792**	**1,415,584**	**707,792**	

Match Funding Request Summary	Local Total	Somerset	Wicomico	Worcester
TCC Economic Development	30,000	10,000	10,000	10,000
Shore Transit Local Grant Match - Operating	2,550,949	637,737	1,275,475	637,737
Shore Transit Local Grant Match - Capital	280,218	70,055	140,109	70,055
Shore Tranist County Senior & Disabled Grant Match (SSTAP) - Wicomico Only	50,911	-	50,911	-
TCC Funding Request Total	**2,912,078**	**717,792**	**1,476,495**	**717,792**

Tri-County Council for the Lower Eastern Shore of Maryland
31901 Tri-County Way
Suite 203
Salisbury, Maryland 21804
Phone: 410-341-8989
Fax: 410-341-8988
www.lowershore.org

FY25 Worcester County Ridership Stats July 1, 2024 – June 30, 2025		
Fixed Route Service	On	Off
	31,222	**29,481**
Origin to Destination (ParaTransit) Service	Total Trips (Originating or Ending in Worcester County) = **9,281**	
FY25 Total Ridership July 1, 2024 – June 30, 2025		
Fixed Route TOTAL RIDERSHIP (including all 3 counties) – 164,326		
Origin to Destination TOTAL RIDERSHIP (including all 3 counties) – 34,024		

*Fixed Route Ridership for Worcester County is approximately **19%** of Total Fixed Route Ridership*
*Origin to Destination Ridership for Worcester County is approximately **27%** of Total OTD Ridership*

Worcester County comprises approximately 20% of Total Shore Transit Ridership

FY25 Worcester County Revenue Miles Served July 1, 2024 – June 30, 2025	
Fixed Route Service	Total Revenue Miles for Worcester County = **393,082**
Origin to Destination (ParaTransit) Service	Total Revenue Miles for Worcester County = **173,740**
FY25 Total Revenue Miles Served July 1, 2024 – June 30, 2025	
Fixed Route TOTAL Revenue Miles (including all 3 counties) – 1,007,903	
Origin to Destination TOTAL Revenue Miles (including all 3 counties) – 650,683	

*Fixed Route Revenue Miles for Worcester County are approximately **39%** of Total Fixed Route Revenue Miles traveled*
*Origin to Destination Revenue Miles for Worcester County is approximately **27%** of Total OTD Revenue Miles traveled*

Worcester County Revenue Miles traveled comprises approximately 34% of Total Shore Transit service

Fixed Route Bus Stop break-out by County

Worcester County - 20 (*28% of Total Locations Served*)
Wicomico County - 31 (*44% of Total Locations Served*)
Worcester County - 20 (*28% of Total Locations Served*)

Tri County 10 year budget and actuals												
Account	Account Description	2027 Department Requested	2026 Adopted Budget	2025 Actual Amount	2024 Actual Amount	2023 Actual Amount	2022 Actual Amount	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount	2018 Actual Amount	2017 Actual Amount
Department **1090 - Other General Government**												
Location **070 - Government Center**												
Other Charges												
7040.010	Tri-County Council Shore Transit MTA Local Match	637,737	387,737	415,814	327,858	327,858	327,858	284,000	284,000	284,000	284,000	284,000
7040.020	Tri-County Council Shore Transit Capital Match	70,055	66,867	30,520	53,020	42,242	79,313	101,338	101,338	75,103	75,103	60,305
7040.030	Tri-County Council Tri-County	10,000	10,000	10,000	10,000	10,000	10,000	15,000	15,000	15,000	15,000	15,000
Tri-County Council Totals		**717,792**	**464,604**	**456,334**	**390,878**	**380,100**	**417,171**	**400,338**	**400,338**	**374,103**	**374,103**	**359,305**

WORCESTER COUNTY HEALTH DEPARTMENT
Main Office: 6040 Public Landing Rd. | P.O. Box 249 | Snow Hill, MD. 21863-0249 | 410-632-1100
REBECCA L. JONES, RN, BSN, MSN | HEALTH OFFICER

MEMORANDUM

TO: Weston Young, Chief Administrative Officer
Kim Reynolds, Budget Officer

FROM: Rebecca Jones, Health Officer

CC: Emily Kosmicki, Fiscal Chief
Heather Barton, Director of Administrative Services

DATE: April 16, 2026

RE: **Budget Adjustments Associated with State Mandates**

Please see below regarding budget adjustments associated with State mandates.

At this time, we have reviewed the impact of current State directives on our FY27 budget. Based on the information available, the following applies:

- Deletion of $3,241,484 to GL Account Number 100.1301.200.7130.020 bringing the total budgeted amount to $6,379,898 for the matching appropriation

The $9,621,382 previously included in the budget was established as a placeholder for a potential required match. However, subsequent guidance indicated a reduction in Core funding. As of now, no additional direction has been provided regarding Core funding levels or the restoration of proposed reductions.

Accordingly, the FY27 budget request remains at $7.1 million, less projected collections.

Board of Education

UNRESTRICTED BUDGET	FY2027 Requested Budget	FY2026 Adopted Budget	Dollar Variance +/- FY2026
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)	499,154	473,750	25,404
Compensatory Education	15,850,739	15,941,218	(90,479)
Concentration of Poverty	1,059,771	755,405	304,366
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	7,353,207	5,369,670	1,983,537
Career Ladder for Educators (NBC Teacher Salary)	286,698	220,673	66,025
Blueprint Coordinator Local Share	127,500		
Additional Funding to meet Maintenance of Effort (MOE)	27,980,629	27,578,580	402,049
MINIMUM COUNTY APPROPRIATION	**111,115,162**	**106,278,519**	**4,836,643**
OPEB to meet current retire expenses	-	-	-
Additional Funding Requested Above MOE	12,249,658	5,706,380	6,543,278
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**

RESTRICTED BUDGET	FY2027 Requested Budget	FY2026 Adopted Budget	Dollar Variance +/- FY2026
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	250,000	200,000	50,000
TOTAL RESTRICTED BUDGET	**21,096,333**	**21,050,618**	**45,715**

**Document created by County Administration*

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 FY27
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-RecurringAppropriation - 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)**

Board of Education of Worcester County
FTEs FY26 to FY27

			PROPOSED		
FTEs		**FY26**	**FY27**	**Increase/(Decrease)**	
ADMINISTRATION		23.4	24.4	1	
INSTRUCTIONAL SUPPORT SERVICES		105	105	0	
INSTRUCTIONAL SALARIES & WAGES		669.25	673.25	4	Pre-K3 request
SPECIAL EDUCATION		223.2	229.2	6	RISE request; Social worker
STUDENT PERSONNEL SERVICES		4.4	4.4	0	
HEALTH SERVICES		21.3	21.3	0	
STUDENT TRANSPORTATION		11	11	0	
OPERATION OF PLANT		86.25	86.25	0	
MAINTENANCE OF PLANT		10.8	10.8	0	
CAPITAL PLANNING		1.25	1.25	0	
TOTAL		**1155.85**	**1166.85**	**11**	
FOOD SERVICES		54.75	54.75	0	
RESTRICTED		71.73	63.25	-8.48	
GRAND TOTAL		**1282.33**	**1284.85**	**2.52**	

Mayor & Council of Berlin

10 William Street, Berlin, Maryland 21811
Phone 410-641-2770 Fax 410-641-2316
www.berlinmd.gov

RECEIVED
MAR 19 2026
WORCESTER COUNTY ADMIN

Mayor
Zack Tyndall

Vice President
Dean Burrell

Council Members
Steve Green
Jay Knerr
Shaneka Nichols
Jack Orris

Town Attorney
David Gaskill

Town Administrator
Mary Bohlen

March 16, 2026

Dear President Elder,

Thank you for the opportunity to present the Town of Berlin's FY2027 municipal grant request. We appreciate the time you dedicated to hearing about the Town's priorities and the continued partnership between Worcester County and the Town of Berlin.

As you know, the Town and the County serve many of the same residents, and we value the collaboration between our governments in serving our shared community. The Mayor and Council also look forward to working with the Commissioners on the strategic priorities the Town recently shared and continuing our productive dialogue on those items.

During the presentations, we noticed that several neighboring municipalities requested an increase to their FY2027 unrestricted grant allocations. The Town of Berlin supports the requests made by our fellow municipalities, and if the Commissioners are inclined to grant those increases, we respectfully request the same percentage increase to Berlin's unrestricted municipal grant.

Thank you again for your time and consideration.

Respectfully,

Mayor Zack

Zack Tyndall MBA, NRP
Town of Berlin

Worcester County

Revenue Annual Budget by Account Classification Report

	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Review $ Variance vs FY2026 Adopted	FY2027 Committee Review % Variance vs FY2026 Adopted	FY2027 Department Final	FY2026 Adopted Budget	FY2026 Actual Amount as of 3/31/26
Fund: 100 General Fund Revenue							
PROP TAX - Property Taxes							
4000 - Full Year Real Property Taxes	201,035,570.00	227,826.00	18,489,372.00	10%	200,807,744.00	182,546,198.00	183,564,152.32
4010 - Personal Property Taxes	160,607.00	9,864.00	(63,518.00)	-28%	150,743.00	224,125.00	186,303.91
4020 - Corporation Property Taxes	4,591,068.00	281,968.00	(354,984.00)	-7%	4,309,100.00	4,946,052.00	3,915,471.90
4030 - Railroad & Utility Property Tax	5,348,825.00	299,839.00	502,590.00	10%	5,048,986.00	4,846,235.00	5,158,702.86
4035 - Railroad Real Property	3,798.00	(1,304.00)	1,361.00	56%	5,102.00	2,437.00	11,250.18
4040 - Half Year Real Property Taxes	40,750.00	0.00	(183,375.00)	-82%	40,750.00	224,125.00	233,221.49
4050 - Tax Additions & Abatements	(232,600.00)	0.00	(44,400.00)	24%	(232,600.00)	(188,200.00)	(219,901.57)
4060 - Interest on Delinquent Taxes	850,000.00	0.00	50,000.00	6%	850,000.00	800,000.00	635,341.38
4070 - Discounts Allowed on Taxes	(600,000.00)	0.00	(50,000.00)	9%	(600,000.00)	(550,000.00)	(602,711.34)
4080 - Tax Credits For Assessment I	(9,629,803.00)	65,926.00	(2,597,576.00)	37%	(9,695,729.00)	(7,032,227.00)	(6,957,334.40)
PROP TAX - Property Taxes Totals	**201,568,215.00**	**884,119.00**	**15,749,470.00**	**8%**	**200,684,096.00**	**185,818,745.00**	**185,924,496.73**
INC TAX - Income Tax							
4100 - Income Tax	53,000,000.00	0.00	0.00	0%	53,000,000.00	53,000,000.00	31,262,713.47
INC TAX - Income Tax Totals	**53,000,000.00**	**0.00**	**0.00**	**0%**	**53,000,000.00**	**53,000,000.00**	**31,262,713.47**
OTHER TAX - Other Taxes							
4200 - Admission & Amusement Taxes	890,000.00	0.00	140,000.00	19%	890,000.00	750,000.00	601,157.43
4210 - Recordation Taxes	9,500,000.00	0.00	50,000.00	1%	9,500,000.00	9,450,000.00	7,397,898.64
4221 - Cannabis Tax	90,000.00	0.00	(35,000.00)	-28%	90,000.00	125,000.00	38,619.17
4240 - Food Tax	110,000.00	0.00	0.00	0%	110,000.00	110,000.00	68,682.38
4250 - Room Tax	330,000.00	0.00	55,000.00	20%	330,000.00	275,000.00	208,798.32

Worcester County

Revenue Annual Budget by Account Classification Report

	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Review $ Variance vs FY2026 Adopted	FY2027 Committee Review % Variance vs FY2026 Adopted	FY2027 Department Final	FY2026 Adopted Budget	FY2026 Actual Amount as of 3/31/26
Fund: 100 General Fund Revenue							
4250 010 - Room Tax Due To Ocean City	0.00	0.00	0.00		0.00	0.00	(31,543.51)
4250 040 - Room Tax Due to Unincorporated Areas	1,920,000.00	0.00	320,000.00	20%	1,920,000.00	1,600,000.00	1,282,481.32
4340 - Transfer Tax	6,500,000.00	0.00	500,000.00	8%	6,500,000.00	6,000,000.00	4,477,144.98
OTHER TAX - Other Taxes Totals	**19,340,000.00**	**0.00**	**1,030,000.00**	**6%**	**19,340,000.00**	**18,310,000.00**	**14,043,238.73**
ST SHRD - State Shared							
4300 - Highway Users Taxes	1,999,402.00	0.00	(32,207.00)	-2%	1,999,402.00	2,031,609.00	863,418.90
4310 - 911 Fees	2,115,099.00	0.00	620,917.00	42%	2,115,099.00	1,494,182.00	1,045,257.86
ST SHRD - State Shared Totals	**4,114,501.00**	**0.00**	**588,710.00**	**17%**	**4,114,501.00**	**3,525,791.00**	**1,908,676.76**
FRNCH - Franchise Fees							
4400 - Franchise Fees	23,000.00	0.00	0.00	0%	23,000.00	23,000.00	0.00
FRNCH - Franchise Fees Totals	**23,000.00**	**0.00**	**0.00**	**0%**	**23,000.00**	**23,000.00**	**0.00**
LOSS DSP ASTS - Gain/Loss on Disposal of Assets							
4600 - Sale Of Fixed Assets	125,000.00	0.00	0.00	0%	125,000.00	125,000.00	42,171.87
LOSS DSP ASTS - Gain/Loss on Disposal of Assets Totals	**125,000.00**	**0.00**	**0.00**	**0%**	**125,000.00**	**125,000.00**	**42,171.87**
LIC/PRMT - Licenses and Permits							
4900 - Liquor Licenses	950,000.00	0.00	0.00	0%	950,000.00	950,000.00	760,587.50
4905 - Vending Machine Licenses	70,000.00	0.00	5,000.00	8%	70,000.00	65,000.00	12,960.00
4910 - Traders Licenses	90,000.00	0.00	0.00	0%	90,000.00	90,000.00	8,443.31
4915 - Occupational Licenses	7,000.00	0.00	(27,000.00)	-79%	7,000.00	34,000.00	24,793.00
4920 - Bingo Permits	16,500.00	0.00	1,500.00	10%	16,500.00	15,000.00	11,037.87
4927 - Rental License Fee	205,000.00	0.00	10,000.00	5%	205,000.00	195,000.00	128,570.00

Worcester County

Revenue Annual Budget by Account Classification Report

	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Review $ Variance vs FY2026 Adopted	FY2027 Committee Review % Variance vs FY2026 Adopted	FY2027 Department Final	FY2026 Adopted Budget	FY2026 Actual Amount as of 3/31/26
Fund: 100 General Fund Revenue							
4930 - Building Permits	315,000.00	0.00	(35,000.00)	-10%	315,000.00	350,000.00	252,439.53
4932 - Electrical Permits	21,000.00	0.00	0.00	0%	21,000.00	21,000.00	14,525.00
4933 - Commercial Plumbing Plan Review	2,000.00	0.00	(500.00)	-20%	2,000.00	2,500.00	0.00
4935 - Marriage Licenses	20,000.00	0.00	0.00	0%	20,000.00	20,000.00	12,300.00
4936 - Civil Ceremony	2,000.00	0.00	200.00	11%	2,000.00	1,800.00	1,200.00
4941 - Shoreline Construction Permit	20,000.00	0.00	0.00	0%	20,000.00	20,000.00	13,650.00
4942 - Timber Harvest Permit	3,000.00	0.00	0.00	0%	3,000.00	3,000.00	2,500.00
4943 - SEC/SWM Permit	45,000.00	0.00	0.00	0%	45,000.00	45,000.00	26,224.00
4945 010 - Environmental Permits Burn Permit	600.00	0.00	0.00	0%	600.00	600.00	360.00
4945 020 - Environmental Permits Campground Permit	4,000.00	0.00	0.00	0%	4,000.00	4,000.00	2,425.00
4945 030 - Environmental Permits Septic Permit	29,000.00	0.00	0.00	0%	29,000.00	29,000.00	30,050.00
4945 040 - Environmental Permits Waste Hauler Permit	3,000.00	0.00	0.00	0%	3,000.00	3,000.00	1,400.00
4945 050 - Environmental Permits Well Permit	16,800.00	0.00	0.00	0%	16,800.00	16,800.00	20,960.00
4945 060 - Environmental Permits Other	300.00	0.00	0.00	0%	300.00	300.00	350.00
4945 070 - Environmental Permits Review Fee	75,000.00	0.00	0.00	0%	75,000.00	75,000.00	50,650.00
4950 - Health Permits	440,000.00	0.00	13,085.00	3%	440,000.00	426,915.00	253,324.00
4955 - Raffle Permits	1,500.00	0.00	0.00	0%	1,500.00	1,500.00	1,539.94
4960 - Plumbing Permits	90,000.00	0.00	0.00	0%	90,000.00	90,000.00	48,925.00
4965 - Gas Permits	20,000.00	0.00	0.00	0%	20,000.00	20,000.00	17,515.00
4970 - Forestry Conservation Review Fees	6,000.00	0.00	0.00	0%	6,000.00	6,000.00	6,476.50

Worcester County

Revenue Annual Budget by Account Classification Report

	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Review $ Variance vs FY2026 Adopted	FY2027 Committee Review % Variance vs FY2026 Adopted	FY2027 Department Final	FY2026 Adopted Budget	FY2026 Actual Amount as of 3/31/26
Fund: 100 General Fund Revenue							
4980 - Landfill Permits-Household	320,000.00	0.00	0.00	0%	320,000.00	320,000.00	294,400.00
4982 - PAYT Tags - Household	7,500.00	0.00	0.00	0%	7,500.00	7,500.00	4,910.00
5060 100 - Licenses and Permits Board of Zoning Appeal Fee	29,000.00	0.00	4,000.00	16%	29,000.00	25,000.00	17,740.00
5060 300 - Licenses and Permits Site Plan Review	12,000.00	0.00	1,000.00	9%	12,000.00	11,000.00	9,315.27
5060 400 - Licenses and Permits Rezoning Fee	2,000.00	0.00	0.00	0%	2,000.00	2,000.00	4,074.99
5060 500 - Licenses and Permits Subdivision Review Fee	12,000.00	0.00	0.00	0%	12,000.00	12,000.00	4,950.00
5060 600 - Licenses and Permits Text Amendment Application Fee	1,200.00	0.00	0.00	0%	1,200.00	1,200.00	750.00
LIC/PRMT - Licenses and Permits Totals	**2,836,400.00**	**0.00**	**(27,715.00)**	**-1%**	**2,836,400.00**	**2,864,115.00**	**2,039,345.91**
CHG SVC - Charges for Services							
4850 010 - Credit Card Fees Environmental Programs	6,000.00	0.00	0.00	0%	6,000.00	6,000.00	2,780.18
4850 050 - Credit Card Fees Recreation	1,100.00	0.00	0.00	0%	1,100.00	1,100.00	824.61
4940 - Shoreline Construction Application Fee	31,000.00	0.00	0.00	0%	31,000.00	31,000.00	17,400.00
5047 - Stormwater Management Review Fee	110,000.00	0.00	0.00	0%	110,000.00	110,000.00	99,217.88
5065 100 - Sheriff Fees Sheriff Fees - Paper Service	0.00	0.00	(35,000.00)	-100%	0.00	35,000.00	24,525.01
5065 200 - Sheriff Fees Sheriff Fees - Peddler's License	0.00	0.00	(800.00)	-100%	0.00	800.00	450.00

Worcester County

Revenue Annual Budget by Account Classification Report

	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Review $ Variance vs FY2026 Adopted	FY2027 Committee Review % Variance vs FY2026 Adopted	FY2027 Department Final	FY2026 Adopted Budget	FY2026 Actual Amount as of 3/31/26
Fund: 100 General Fund Revenue							
5065 300 - Sheriff Fees Sheriff Fees - Parking Fines	0.00	0.00	(200.00)	-100%	0.00	200.00	85.00
5065 400 - Sheriff Fees Animal Control Fees	4,500.00	0.00	4,410.00	4793%	4,500.00	90.00	2,955.00
5065 500 - Sheriff Fees Animal Shelter Revenue	0.00	0.00	(2,500.00)	-100%	0.00	2,500.00	250.00
5065 700 - Sheriff Fees Contractual Services	280,000.00	0.00	165,000.00	143%	280,000.00	115,000.00	189,614.39
5065 800 - Sheriff Fees Body Worn Camera	0.00	0.00	(250.00)	-100%	0.00	250.00	0.00
5065 990 - Sheriff Fees Other	40,000.00	0.00	38,500.00	2565%	40,000.00	1,500.00	576.00
5070 - Sale of Publications & Copies	0.00	0.00	0.00		0.00	0.00	0.00
5070 100 - Sale of Publications & Copies Commissioners	1,200.00	0.00	850.00	242%	1,200.00	350.00	804.61
5070 300 - Sale of Publications & Copies Dev. Review & Permitting	50.00	0.00	0.00	0%	50.00	50.00	44.00
5070 600 - Sale of Publications & Copies Elections	400.00	0.00	0.00	0%	400.00	400.00	1,410.40
5070 700 - Sale of Publications & Copies Circuit Court	450.00	0.00	0.00	0%	450.00	450.00	550.00
5075 - Library Use Charges	20,000.00	0.00	0.00	0%	20,000.00	20,000.00	17,116.30
5076 - Library Erate Reimbursement	500.00	0.00	(350.00)	-41%	500.00	850.00	0.00
5085 - Liquor Advertising Fees	1,600.00	0.00	400.00	33%	1,600.00	1,200.00	600.00
5090 - Firearms Training Center Fee	15,000.00	0.00	3,000.00	25%	15,000.00	12,000.00	13,582.00
5095 100 - Payments For Jail Use Work Release	4,200.00	0.00	200.00	5%	4,200.00	4,000.00	3,287.00
5095 150 - Payments For Jail Use Inmate Grievance Device	30,000.00	0.00	0.00	0%	30,000.00	30,000.00	0.00

Worcester County

Revenue Annual Budget by Account Classification Report

	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Review $ Variance vs FY2026 Adopted	FY2027 Committee Review % Variance vs FY2026 Adopted	FY2027 Department Final	FY2026 Adopted Budget	FY2026 Actual Amount as of 3/31/26
Fund: 100 General Fund Revenue							
5095 250 - Payments For Jail Use REIM US MARSHAL FEES	954,612.00	0.00	212,012.00	29%	954,612.00	742,600.00	594,659.00
5095 400 - Payments For Jail Use State Housing	29,340.00	0.00	(19,435.00)	-40%	29,340.00	48,775.00	(11,610.00)
5095 550 - Payments For Jail Use Medical Reimb	0.00	0.00	0.00		0.00	0.00	27,837.29
5095 600 - Payments For Jail Use Social Security	2,400.00	0.00	(100.00)	-4%	2,400.00	2,500.00	6,200.00
5095 700 - Payments For Jail Use State Mental Health Reimb.	22,000.00	0.00	0.00	0%	22,000.00	22,000.00	11,000.00
5095 800 - Payments For Jail Use Pretrial Fees	14,400.00	0.00	6,150.00	75%	14,400.00	8,250.00	15,250.00
5100 100 - Fire Inspection Fees Plan Review Fee	100,000.00	0.00	(20,000.00)	-17%	100,000.00	120,000.00	59,445.50
5100 200 - Fire Inspection Fees Fire Safety Fee	25,000.00	0.00	0.00	0%	25,000.00	25,000.00	10,789.00
5100 600 - Fire Inspection Fees Fire Inspections QAP	25,000.00	0.00	0.00	0%	25,000.00	25,000.00	22,215.80
5105 100 - Public Works Revenues Pipe Sales	50,000.00	0.00	0.00	0%	50,000.00	50,000.00	30,514.76
5107 - Roads Department Fees	2,500.00	0.00	0.00	0%	2,500.00	2,500.00	1,037.98
5110 - Recreation Fees	365,377.00	0.00	21,048.00	6%	365,377.00	344,329.00	246,318.34
5111 - Ice Vending Machine Fee	20,000.00	0.00	0.00	0%	20,000.00	20,000.00	0.00
5115 - Mosquito Control Charges	45,000.00	0.00	0.00	0%	45,000.00	45,000.00	44,591.31
5120 - Circuit Court Bar Library	5,000.00	0.00	0.00	0%	5,000.00	5,000.00	0.00
5127 - Recreation Center Rental Fees	27,400.00	0.00	(7,300.00)	-21%	27,400.00	34,700.00	18,315.00
5128 - Recreation Sponsorships	3,200.00	0.00	300.00	10%	3,200.00	2,900.00	400.00
5142 - Election Filing Fee	350.00	0.00	0.00	0%	350.00	350.00	951.99
5155 - CommunityService Fees	70,000.00	0.00	0.00	0%	70,000.00	70,000.00	51,084.53

Worcester County

Revenue Annual Budget by Account Classification Report

	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Review $ Variance vs FY2026 Adopted	FY2027 Committee Review % Variance vs FY2026 Adopted	FY2027 Department Final	FY2026 Adopted Budget	FY2026 Actual Amount as of 3/31/26
Fund: 100 General Fund Revenue							
5160 - Family Services Legal Fees Other	500.00	0.00	0.00	0%	500.00	500.00	2,375.00
5161 - Casino Security	0.00	0.00	(17,250.00)	-100%	0.00	17,250.00	1,350.00
5162 - Seacrets Security	0.00	0.00	(50,000.00)	-100%	0.00	50,000.00	25,740.00
5165 - Critical Area Review Fees	8,000.00	0.00	0.00	0%	8,000.00	8,000.00	8,614.75
5167 - Water/Sewer Plan Amendment Fee	2,000.00	0.00	0.00	0%	2,000.00	2,000.00	0.00
5175 200 - Donations Sponsorship Program Recreation	4,000.00	0.00	0.00	0%	4,000.00	4,000.00	0.00
5185 - Recycling Revenue	75,000.00	0.00	(105,500.00)	-58%	75,000.00	180,500.00	42,386.35
5186 - Metal Recycling Revenue	40,000.00	0.00	5,000.00	14%	40,000.00	35,000.00	35,379.73
5195 - Tire Revenue	35,000.00	0.00	0.00	0%	35,000.00	35,000.00	0.00
5215 - Motor Coach Fees	15,000.00	0.00	0.00	0%	15,000.00	15,000.00	5,940.00
5220 010 - Park Fees Field Rental	8,135.00	0.00	3,945.00	94%	8,135.00	4,190.00	8,575.00
5220 020 - Park Fees Pavilion Rental	6,525.00	0.00	0.00	0%	6,525.00	6,525.00	4,825.00
5220 030 - Park Fees Tree of Life	2,400.00	0.00	0.00	0%	2,400.00	2,400.00	800.00
5220 035 - Park Fees Tournament Rental	75,950.00	0.00	5,950.00	8%	75,950.00	70,000.00	45,285.00
5220 040 - Park Fees User Fees	13,000.00	0.00	275.00	2%	13,000.00	12,725.00	0.00
5221 - Parking Fees - Boat Landing	3,000.00	0.00	280.00	10%	3,000.00	2,720.00	1,993.21
5223 - Special Events - Recycling	0.00	0.00	0.00		0.00	0.00	(891.00)
5224 - SPEC EVENTS - SPONSORSHIP	67,600.00	0.00	(4,650.00)	-6%	67,600.00	72,250.00	21,850.00
5225 - Concession Stand Fees	156,500.00	0.00	0.00	0%	156,500.00	156,500.00	75,743.38
5226 - Special Events Fees	23,795.00	0.00	45.00	0%	23,795.00	23,750.00	10,795.00
5227 - Tournament Fees	9,500.00	0.00	0.00	0%	9,500.00	9,500.00	2,550.00
5230 010 - Environmental Fees Perk Test Fee	22,000.00	0.00	6,000.00	37%	22,000.00	16,000.00	30,450.00
5230 020 - Environmental Fees Plat Review Fee	9,000.00	0.00	3,000.00	50%	9,000.00	6,000.00	7,640.00

Worcester County

Revenue Annual Budget by Account Classification Report

	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Review $ Variance vs FY2026 Adopted	FY2027 Committee Review % Variance vs FY2026 Adopted	FY2027 Department Final	FY2026 Adopted Budget	FY2026 Actual Amount as of 3/31/26
Fund: 100 General Fund Revenue							
5230 030 - Environmental Fees Water Sample Fee	500.00	0.00	0.00	0%	500.00	500.00	50.00
5240 - Shared Facility/Service Area Fee	500.00	0.00	0.00	0%	500.00	500.00	500.00
5245 - Solar Renewable Energy Credits	1,000.00	0.00	0.00	0%	1,000.00	1,000.00	3,793.86
5435 - BRF Admin Fee	0.00	0.00	0.00		0.00	0.00	21,644.22
CHG SVC - Charges for Services Totals	**2,886,484.00**	**0.00**	**213,030.00**	**8%**	**2,886,484.00**	**2,673,454.00**	**1,862,462.38**
INT/PEN - Interest & Penalties							
4700 - Interest On Investments	6,000,000.00	0.00	1,000,000.00	20%	6,000,000.00	5,000,000.00	5,474,030.74
INT/PEN - Interest & Penalties Totals	**6,000,000.00**	**0.00**	**1,000,000.00**	**20%**	**6,000,000.00**	**5,000,000.00**	**5,474,030.74**
FINES - Fines & Forfeitures							
5300 - Court Fines	30,000.00	0.00	5,000.00	20%	30,000.00	25,000.00	8,806.56
5310 - Civil Infraction Fines	16,000.00	0.00	10,000.00	167%	16,000.00	6,000.00	14,649.89
FINES - Fines & Forfeitures Totals	**46,000.00**	**0.00**	**15,000.00**	**48%**	**46,000.00**	**31,000.00**	**23,456.45**
MISC - Miscellaneous							
4260 010 - Rents/State Revenue Boat Landings	87,132.00	0.00	7,160.00	9%	87,132.00	79,972.00	93,738.62
4260 020 - Rents/State Revenue County Administration	71,860.00	0.00	4.00	0%	71,860.00	71,856.00	61,638.00
4260 030 - Rents/State Revenue Elections	23,144.00	0.00	8,915.00	63%	23,144.00	14,229.00	23,144.22

Worcester County

Revenue Annual Budget by Account Classification Report

	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Review $ Variance vs FY2026 Adopted	FY2027 Committee Review % Variance vs FY2026 Adopted	FY2027 Department Final	FY2026 Adopted Budget	FY2026 Actual Amount as of 3/31/26
Fund: 100 General Fund Revenue							
4270 - Rents-Tower Site/Contrib & Donat	29,580.00	0.00	2,580.00	10%	29,580.00	27,000.00	13,794.35
4350 - Credit Card Rebate	7,000.00	0.00	7,000.00		7,000.00	0.00	1,158.66
4800 - Other Miscellaneous Revenue	580,000.00	0.00	180,000.00	45%	580,000.00	400,000.00	166,636.81
4830 - Workers Comp Reimbursement	5,000.00	0.00	5,000.00		5,000.00	0.00	7,683.14
4860 - Animal Control Restitution	1,000.00	0.00	1,000.00		1,000.00	0.00	250.00
4875 - Tax Sale Revenue	14,000.00	0.00	(3,500.00)	-20%	14,000.00	17,500.00	0.00
5106 - Recreation Revenue - Merchandise Sales	0.00	0.00	0.00		0.00	0.00	455.00
MISC - Miscellaneous Totals	**818,716.00**	**0.00**	**208,159.00**	**34%**	**818,716.00**	**610,557.00**	**368,498.80**
INTGOV FED - Intergovernmental - Federal Revenues							
5541 - Traffic Safety SHA	3,000.00	0.00	1,500.00	100%	3,000.00	1,500.00	2,530.31
5600 - Federal Payments In Lieu of Taxe	25,198.00	0.00	1,198.00	5%	25,198.00	24,000.00	0.00
5625 - CDBG Housing Rehab Grant	150,000.00	0.00	0.00	0%	150,000.00	150,000.00	11,665.00
5628 - Housing Federal Grant	0.00	0.00	0.00		0.00	0.00	(22,943.10)
5664 020 - US Fish and Wildlife Service Other General Government	6,326.00	0.00	0.00	0%	6,326.00	6,326.00	0.00
5675 - Child Support Enforcement Grant	7,500.00	0.00	0.00	0%	7,500.00	7,500.00	746.67
5745 300 - Homeland Security Grant SHSGP	96,477.00	0.00	0.00	0%	96,477.00	96,477.00	(60,102.56)
5745 600 - Homeland Security Grant EMPG	76,317.00	0.00	0.00	0%	76,317.00	76,317.00	(33,652.10)
5770 - Bulletproof Vest Program	7,500.00	0.00	0.00	0%	7,500.00	7,500.00	(2,521.82)
5785 - MDE Beach Monitoring Grant	4,393.00	0.00	0.00	0%	4,393.00	4,393.00	4,393.37
5900 - Library Federal Grants	0.00	0.00	0.00		0.00	0.00	6,091.98

Worcester County

Revenue Annual Budget by Account Classification Report

	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Review $ Variance vs FY2026 Adopted	FY2027 Committee Review % Variance vs FY2026 Adopted	FY2027 Department Final	FY2026 Adopted Budget	FY2026 Actual Amount as of 3/31/26
Fund: 100 General Fund Revenue							
INTGOV FED - Intergovernmental - Federal Revenues Totals	**376,711.00**	**0.00**	**2,698.00**	**1%**	**376,711.00**	**374,013.00**	**(93,792.25)**
INTGOV ST - Intergovernmental - State Revenues							
5135 - Library Special Projects	0.00	0.00	0.00	0%	0.00	0.00	1,191,907.00
5515 - DHCD Housing Administration Fee	7,000.00	0.00	0.00	0%	7,000.00	7,000.00	11,276.05
5525 - Conservation Easement Administrative Fee	25,000.00	0.00	0.00	0%	25,000.00	25,000.00	326,374.25
5530 - Eastern Shore Library Grant	84,000.00	0.00	4,000.00	5%	84,000.00	80,000.00	20,990.33
5543 - Dental Program Reimbursement	30,751.00	0.00	14,030.00	84%	30,751.00	16,721.00	3,512.48
5615 - Maryland Coastal Bays	50,000.00	0.00	50,000.00		50,000.00	0.00	0.00
5627 - Grant for Economic Devel	0.00	0.00	0.00		0.00	0.00	428,228.07
5630 - Water System Monitoring Grant	48,750.00	0.00	0.00	0%	48,750.00	48,750.00	14,062.50
5635 - Police Protection Grant	200,000.00	0.00	0.00	0%	200,000.00	200,000.00	195,069.00
5640 - State Library Aid	202,600.00	0.00	0.00	0%	202,600.00	202,600.00	135,066.68
5645 - Share of State Park Receipts	625,000.00	0.00	90,000.00	17%	625,000.00	535,000.00	0.00
5650 - State Aid for Fire Companies	405,819.00	0.00	36,815.00	10%	405,819.00	369,004.00	420,621.00
5655 - Program Open Space Grant - Parks	523,770.00	0.00	73,562.00	16%	523,770.00	450,208.00	489,946.46
5660 - Waterway Improvement Grants	330,000.00	0.00	75,000.00	29%	330,000.00	255,000.00	215,920.00
5662 - BRF Operations & Maintenance Grant	42,000.00	0.00	0.00	0%	42,000.00	42,000.00	21,500.00
5663 - Share of State Forest Land	70,000.00	0.00	0.00	0%	70,000.00	70,000.00	67,005.61
5665 - State Aid for Bridges	584,720.00	0.00	104,720.00	22%	584,720.00	480,000.00	0.00
5680 - State Grant for Critical Areas	5,000.00	0.00	(4,000.00)	-44%	5,000.00	9,000.00	0.00

Worcester County

Revenue Annual Budget by Account Classification Report

	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Review $ Variance vs FY2026 Adopted	FY2027 Committee Review % Variance vs FY2026 Adopted	FY2027 Department Final	FY2026 Adopted Budget	FY2026 Actual Amount as of 3/31/26
Fund: 100 General Fund Revenue							
5688 - MD Dept of Aging Grant	6,000.00	0.00	365.00	6%	6,000.00	5,635.00	24,635.00
5690 - SSTAP Grant	138,000.00	0.00	7,000.00	5%	138,000.00	131,000.00	3,986.75
5700 - 911 ENSB Grant	0.00	0.00	0.00		0.00	0.00	5,830.50
5704 - MD AOC Security Grant	16,805.00	0.00	6,671.00	66%	16,805.00	10,134.00	6,461.10
5705 - State Grant for Tourism	195,000.00	0.00	0.00	0%	195,000.00	195,000.00	0.00
5712 - GOCCP Grant	46,000.00	0.00	0.00	0%	46,000.00	46,000.00	(428.89)
5713 - GOCCP - Sheriff Grants	60,000.00	0.00	(15,000.00)	-20%	60,000.00	75,000.00	91,741.37
5715 - Coastal Zone Grant	86,100.00	0.00	86,100.00		86,100.00	0.00	0.00
5725 - Family Support Grant	418,334.00	0.00	0.00	0%	418,334.00	418,334.00	224,600.58
5730 - Septic System BRF Grant Program	375,000.00	0.00	75,000.00	25%	375,000.00	300,000.00	0.00
5732 - Conservation Easements Reimbursements	50,000.00	0.00	0.00	0%	50,000.00	50,000.00	0.00
5735 015 - Other Grants Economic Development	0.00	0.00	0.00		0.00	0.00	3,000.00
5735 030 - Other Grants Human Resources	3,500.00	0.00	3,500.00		3,500.00	0.00	0.00
5735 035 - Other Grants Sheriff	0.00	0.00	0.00		0.00	0.00	(5,423.26)
5735 050 - Other Grants Recreation	25,500.00	0.00	(7,000.00)	-22%	25,500.00	32,500.00	(125.00)
5736 - Opioid Abatement Grant Program	0.00	0.00	0.00		0.00	0.00	374,233.89
5757 - Trial Jury Reimbursement	54,000.00	0.00	0.00	0%	54,000.00	54,000.00	32,100.00
5760 - Drug Court Grant	224,076.00	0.00	0.00	0%	224,076.00	224,076.00	143,174.98
5762 - Heroin Coordinator Grant	70,000.00	0.00	5,000.00	8%	70,000.00	65,000.00	22,553.60
5767 - Medication Opioid Disorder Grant	23,000.00	0.00	(190,920.00)	-89%	23,000.00	213,920.00	13,782.70
5905 - Sheriff-Sex Offender Grant	8,000.00	0.00	(1,000.00)	-11%	8,000.00	9,000.00	825.40
5910 - Sher-Health Tobacco Enforcement	17,500.00	0.00	10,000.00	133%	17,500.00	7,500.00	17,485.00

Worcester County

Revenue Annual Budget by Account Classification Report

	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Review $ Variance vs FY2026 Adopted	FY2027 Committee Review % Variance vs FY2026 Adopted	FY2027 Department Final	FY2026 Adopted Budget	FY2026 Actual Amount as of 3/31/26
Fund: 100 General Fund Revenue							
5912 - Sher-Health Underage Drinking	7,500.00	0.00	2,500.00	50%	7,500.00	5,000.00	7,500.00
5925 - MALPF Admin Fee	15,000.00	0.00	0.00	0%	15,000.00	15,000.00	0.00
5940 - Intern Program Grant	100,000.00	0.00	0.00	0%	100,000.00	100,000.00	100,000.00
INTGOV ST - Intergovernmental - State Revenues Totals	**5,173,725.00**	**0.00**	**426,343.00**	**9%**	**5,173,725.00**	**4,747,382.00**	**4,607,413.15**
TRNS IN - Transfers In							
5510 - Transfers From Other Funds	1,121,905.00	0.00	(766,585.00)	-41%	1,121,905.00	1,888,490.00	0.00
5511 - Casino/Local Impact Grant Funds	2,571,489.00	0.00	167,019.00	7%	2,571,489.00	2,404,470.00	0.00
TRNS IN - Transfers In Totals	**3,693,394.00**	**0.00**	**(599,566.00)**	**-14%**	**3,693,394.00**	**4,292,960.00**	**0.00**
Revenue Grand Totals:	**300,002,146.00**	**884,119.00**	**18,606,129.00**	**0%**	**299,118,027.00**	**281,396,017.00**	**247,462,712.74**

Worcester County

Expense Annual Budget by Organization Report

	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Review $ Variance vs FY2026 Adopted	FY2027 Committee Review % Variance vs FY2026 Adopted	FY2027 Department Final	FY2026 Adopted Budget	FY2026 Actual Amount as of 3/31/26
Fund: 100 General Fund Expenditures							
100.1001 - General Fund,County Commissioners	2,190,709.00	(25,214.00)	138,682.00	7%	2,215,923.00	2,052,027.00	1,347,739.05
100.1002 - General Fund,Circuit Court	2,369,505.00	(26,140.00)	62,637.00	3%	2,395,645.00	2,306,868.00	1,437,556.50
100.1003 - General Fund,Orphan's Court	82,325.00	(4,791.00)	67.00	0%	87,116.00	82,258.00	48,227.28
100.1004 - General Fund,State's Attorney	4,924,679.00	20,766.00	338,097.00	7%	4,903,913.00	4,586,582.00	2,951,749.02
100.1005 - General Fund,Treasurer's Office	2,036,497.00	(47,458.42)	114,346.00	6%	2,083,955.42	1,922,151.00	1,168,453.90
100.1006 - General Fund,Elections Office	1,728,109.00	107,695.00	120,749.00	8%	1,620,414.00	1,607,360.00	780,244.41
100.1007 - General Fund,Human Resources	934,671.00	(10,161.00)	12,426.00	1%	944,832.00	922,245.00	559,194.42
100.1008 - General Fund,Development, Review & Permits	3,129,076.00	(378,753.45)	(145,943.00)	-4%	3,507,829.45	3,275,019.00	2,022,540.16
100.1010 - General Fund,Environmental Programs	3,411,219.00	(129,791.66)	488,368.00	17%	3,541,010.66	2,922,851.00	2,025,620.75
100.1011 - General Fund,Information Technology	2,098,510.00	533,799.52	383,369.00	22%	1,564,710.48	1,715,141.00	1,131,943.67
100.1090 - General Fund,Other General Government	8,082,031.00	97,940.00	1,743,291.00	28%	7,984,091.00	6,338,740.00	6,340,544.94
100.1101 - General Fund,Sheriff's Office	22,047,540.00	(158,111.00)	2,328,434.00	12%	22,205,651.00	19,719,106.00	13,275,535.87
100.1102 - General Fund,Emergency Services	6,454,792.00	(34,201.00)	406,490.00	7%	6,488,993.00	6,048,302.00	3,571,681.89
100.1103 - General Fund,Jail	15,867,741.00	(174,698.00)	32,568.00	0%	16,042,439.00	15,835,173.00	10,203,792.51
100.1104 - General Fund,Fire Marshal	1,514,975.00	(11,261.00)	48,715.00	3%	1,526,236.00	1,466,260.00	963,481.23
100.1105 - General Fund,Volunteer Fire Departments	15,354,106.00	61,366.00	1,622,641.00	12%	15,292,740.00	13,731,465.00	13,485,147.94
100.1201 - General Fund,Maintenance	3,146,421.00	(47,921.00)	126,014.00	4%	3,194,342.00	3,020,407.00	1,993,505.55
100.1202 - General Fund,Roads	8,336,806.00	13,140.00	725,700.00	10%	8,323,666.00	7,611,106.00	2,901,264.40
100.1203 - General Fund,Public Works	1,572,111.00	(36,488.00)	67,759.00	5%	1,608,599.00	1,504,352.00	805,698.72
100.1204 - General Fund,Boat Landings	379,913.00	0.00	(26,600.00)	-7%	379,913.00	406,513.00	269,540.35
100.1205 - General Fund,Homeowner Convenience Centers	974,891.00	(14,542.00)	(2,436.00)	0%	989,433.00	977,327.00	539,568.77
100.1206 - General Fund,Recycling	1,264,630.00	(14,617.00)	21,250.00	2%	1,279,247.00	1,243,380.00	988,110.24
100.1301 - General Fund,Health Department	7,113,658.00	(3,241,484.00)	(4,881,927.00)	-41%	10,355,142.00	11,995,585.00	387,979.57
100.1302 - General Fund,Mosquito Control	295,144.00	(1,443.00)	(178.00)	0%	296,587.00	295,322.00	148,090.56

Worcester County

Expense Annual Budget by Organization Report

	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Review $ Variance vs FY2026 Adopted	FY2027 Committee Review % Variance vs FY2026 Adopted	FY2027 Department Final	FY2026 Adopted Budget	FY2026 Actual Amount as of 3/31/26
Fund: 100 General Fund Expenditures							
100.1401 - General Fund,Commission on Aging	2,223,781.00	(498.00)	227,459.00	11%	2,224,279.00	1,996,322.00	2,061,941.56
100.1402 - General Fund,Other Social Services	979,408.00	0.00	333,040.00	52%	979,408.00	646,368.00	662,542.00
100.1502 - General Fund,WOR-WIC Community College	2,775,142.00	0.00	67,974.00	3%	2,775,142.00	2,707,168.00	2,255,970.00
100.1505 - General Fund,Board of Education	137,048,773.00	997,436.00	13,626,779.00	11%	136,051,337.00	123,421,994.00	85,675,497.00
100.1601 - General Fund,Recreation Department	3,343,670.00	(22,800.00)	17,559.00	1%	3,366,470.00	3,326,111.00	1,858,847.82
100.1602 - General Fund,Parks Department	1,912,785.00	(16,339.00)	166,764.00	10%	1,929,124.00	1,746,021.00	1,477,639.15
100.1603 - General Fund,Libraries	5,016,233.00	(120,950.00)	198,444.00	4%	5,137,183.00	4,817,789.00	3,058,938.37
100.1604 - General Fund,Other Recreation & Culture	175,001.00	0.00	80,001.00	84%	175,001.00	95,000.00	95,000.00
100.1701 - General Fund,Extension Service	388,318.00	0.00	105,577.00	37%	388,318.00	282,741.00	143,029.62
100.1702 - General Fund,Other Natural Resources	1,125,800.00	0.00	510,000.00	83%	1,125,800.00	615,800.00	406,559.51
100.1801 - General Fund,Economic Development	649,156.00	(9,642.00)	16,349.00	3%	658,798.00	632,807.00	2,965,828.52
100.1803 - General Fund,Tourism	1,918,273.00	(32,542.00)	204,459.00	12%	1,950,815.00	1,713,814.00	1,323,168.57
100.1901 - General Fund,Taxes Shared with Towns	396,338.00	0.00	(3,671,758.00)	-90%	396,338.00	4,068,096.00	0.00
100.1902 - General Fund,Grants to Towns	8,757,557.00	0.00	1,955,387.00	29%	8,757,557.00	6,802,170.00	6,752,832.00
100.1975 - General Fund,Debt Service	10,155,254.00	0.00	74,619.00	1%	10,155,254.00	10,080,635.00	9,081,014.48
100.1985 - General Fund,Interfund	6,456,087.00	(715,034.00)	(401,554.00)	-6%	7,171,121.00	6,857,641.00	15,926,100.47
Expenditure Grand Totals:	**298,631,635.00**	**(3,442,738.01)**	**17,235,618.00**	**0%**	**302,074,373.01**	**281,396,017.00**	**203,092,698.27**

Worcester County

FY2027 Expense Annual Budget by Organization Report

1001 County Commissioners

	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final	FY2026 Adopted Budget	FY2026 Actual Amount at 3/31/26	FY2025 Actual Amount
Expenditures								
Department: 1001 County Commissioners								
PERS SVCS - Personnel Services	$2,020,970.00	($25,214.00)	$136,656.00	7%	$2,046,184.00	$1,884,314.00	$1,255,630.27	$1,751,489.85
SUPP & MAT - Supplies & Materials	$55,515.00	$0.00	($1,355.00)	-2%	$55,515.00	$56,870.00	$27,445.84	$43,269.12
MAINT & SVCS - Maintenance & Services	$41,708.00	$0.00	($284.00)	-1%	$41,708.00	$41,992.00	$17,804.40	$30,352.77
OTHR CHGS - Other Charges	$72,516.00	$0.00	$3,665.00	5%	$72,516.00	$68,851.00	$46,858.54	$62,780.27
INTFND CHGS - Interfund Charges	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00
CAP EQ - Capital Equipment	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00
Department Total: County Commissioners	**$2,190,709.00**	**($25,214.00)**	**$138,682.00**	**7%**	**$2,215,923.00**	**$2,052,027.00**	**$1,347,739.05**	**$1,887,892.01**

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
Fund: 100 - General Fund											
REVENUES											
Department: 1001 - County Commissioners											
INC TAX - Income Tax											
4100	Income Tax	53,000,000.00	0.00	0.00	0%	53,000,000.00	53,000,000.00	31,262,713.47	51,782,716.84	Worcester County income tax estimated at 2.5% increase over FY25 actuals. No longer including Town portion of Income Tax. These funds are direct from the State to the Towns.	
Account Classification Total: INC TAX - Income Tax		$53,000,000.00	$0.00	$0.00	0%	$53,000,000.00	$53,000,000.00	$31,262,713.47	$51,782,716.84		
OTHER TAX - Other Taxes											
4200	Admission & Amusement Taxes	890,000.00	0.00	140,000.00	19%	890,000.00	750,000.00	601,157.43	887,207.43	Increase based on prior year actuals.	
4221	Cannabis Tax	90,000.00	0.00	(35,000.00)	-28%	90,000.00	125,000.00	38,619.17	86,111.61	Decrease based on previous year actuals.	
4240	Food Tax	110,000.00	0.00	0.00	0%	110,000.00	110,000.00	68,682.38	100,794.33		
4250	Room Tax	330,000.00	0.00	55,000.00	20%	330,000.00	275,000.00	208,798.32	261,747.31	Estimated increase based on recent legislation from 5% to 6%	
4250.040	Room Tax Due to Unincorporated Areas	1,920,000.00	0.00	320,000.00	20%	1,920,000.00	1,600,000.00	1,282,481.32	1,812,252.65	Estimated increase based on recent legislation from 5% to 6%	
Account Classification Total: Other Taxes		$3,340,000.00	$0.00	$480,000.00	17%	$3,340,000.00	$2,860,000.00	$2,199,738.62	$3,148,113.33		
FRNCH - Franchise Fees											
4400	Franchise Fees	23,000.00	0.00	0.00	0%	23,000.00	23,000.00	0.00	23,382.00		
Account Classification Total: FRNCH - Franchise Fees		$23,000.00	$0.00	$0.00	0%	$23,000.00	$23,000.00	$0.00	$23,382.00		
LOSS DSP ASTS - Gain/Loss on Disposal of Assets											
4600	Sale Of Fixed Assets	125,000.00	0.00	0.00	0%	125,000.00	125,000.00	6,240.00	55,829.62		
Account Total: Gain/Loss on Disposal of Assets		$125,000.00	$0.00	$0.00	0%	$125,000.00	$125,000.00	$6,240.00	$55,829.62		
LIC/PRMT - Licenses and Permits											
4910	Traders Licenses	90,000.00	0.00	0.00	0%	90,000.00	90,000.00	8,443.31	92,493.10		
4920	Bingo Permits	16,500.00	0.00	1,500.00	10%	16,500.00	15,000.00	10,847.49	16,659.12	Increase based on prior year actuals.	
4935	Marriage Licenses	20,000.00	0.00	0.00	0%	20,000.00	20,000.00	12,300.00	21,090.00		
4936	Civil Ceremony	2,000.00	0.00	200.00	11%	2,000.00	1,800.00	1,200.00	2,150.00		
Account Classification Total: Licenses and Permits		$128,500.00	$0.00	$1,700.00	1%	$128,500.00	$126,800.00	$32,790.80	$132,392.22		
CHG SVC - Charges for Services											
5070.100	Sale of Publications & Copies Commissioners	1,200.00	0.00	850.00	243%	1,200.00	350.00	804.61	1,737.26	Increase based on prior year actuals.	
Account Classification Total: Charges for Services		$1,200.00	$0.00	$850.00	243%	$1,200.00	$350.00	$804.61	$1,737.26		
FINES - Fines & Forfeitures											
5300	Court Fines	30,000.00	0.00	5,000.00	20%	30,000.00	25,000.00	8,806.56	30,874.59	Increase based on prior year actuals.	

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
5310	Civil Infraction Fines	16,000.00	0.00	10,000.00	167%	16,000.00	6,000.00	14,049.89	8,000.29	Increase based on prior year actuals.	
Account Classification Total: Fines & Forfeitures		$46,000.00	$0.00	$15,000.00	48%	$46,000.00	$31,000.00	$22,856.45	$38,874.88		
MISC - Miscellaneous											
4260.020	Rents/State Revenue County Administration	71,860.00	0.00	4.00	0%	71,860.00	71,856.00	61,638.00	73,109.28		
4270	Rents-Tower Site/Contrib & Donat	29,580.00	0.00	2,580.00	10%	29,580.00	27,000.00	13,794.35	29,580.41	Increase based on previous year actual revenue.	
4350	Credit Card Rebate	7,000.00	0.00	7,000.00	N/A	7,000.00	0.00	1,158.66	6,974.79	Revenue based on FY25 actual.	
4800	Other Miscellaneous Revenue	400,000.00	0.00	0.00	0%	400,000.00	400,000.00	83,431.03	1,029,298.26		
Account Classification Total: MISC - Miscellaneous		$508,440.00	$0.00	$9,584.00	2%	$508,440.00	$498,856.00	$160,022.04	$1,138,962.74		
INTGOV FED - Intergovernmental - Federal Revenues											
5600	Federal Payments In Lieu of Taxe	25,198.00	0.00	1,198.00	5%	25,198.00	24,000.00	0.00	25,198.00	Increase based on FY25 Actuals.	
Account Total: Intergovernmental - Federal Revenues		$25,198.00	$0.00	$1,198.00	5%	$25,198.00	$24,000.00	$0.00	$25,198.00		
TRNS IN - Transfers In											
5510	Transfers From Other Funds	1,121,905.00	0.00	(766,585.00)	-41%	1,121,905.00	1,888,490.00	0.00	1,888,490.23	Transfer In of Intergovernmental Loan repayments from WWW.	
5511	Casino/Local Impact Grant Funds	2,571,489.00	0.00	167,019.00	7%	2,571,489.00	2,404,470.00	0.00	1,643,193.00	Estimated Casino Local Impact Grant	
Account Classification Total: TRNS IN - Transfers In		$3,693,394.00	$0.00	($599,566.00)	-14%	$3,693,394.00	$4,292,960.00	$0.00	$3,531,683.23		
Department Total: 1001 - County Commissioners		**$60,890,732.00**	**$0.00**	**($91,234.00)**	**0%**	**$60,890,732.00**	**$60,981,966.00**	**$33,685,165.99**	**$59,878,890.12**		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
EXPENSES											
Department:	**1001 - County Commissioners**										
PERS SVCS - Personnel Services											
6000.100	Personnel Services Salaries	1,359,061.00	0.00	49,268.00	4%	1,359,061.00	1,309,793.00	897,313.35	1,246,732.44		
6000.400	Personnel Services Overtime Pay	1,000.00	0.00	0.00	0%	1,000.00	1,000.00	61.39	362.80		
6010.020	Benefits Contingency	414.00	8.00	(114.00)	-22%	406.00	528.00	0.00	272.49		
6010.025	Benefits Deferred Comp Match	17,919.00	0.00	8,919.00	99%	17,919.00	9,000.00	0.00	10,860.00		
6010.030	Benefits Hospitalization Insurance	298,442.00	(451.00)	86,961.00	41%	298,893.00	211,481.00	156,024.67	192,531.03		
6010.050	Benefits Retirement	178,363.00	0.00	4,422.00	3%	178,363.00	173,941.00	114,801.53	140,980.79		
6010.060	Benefits Social Security Taxes	102,225.00	0.00	1,865.00	2%	102,225.00	100,360.00	64,423.45	90,336.32		
6010.070	Benefits Unemployment Insurance	535.00	10.00	8.00	2%	525.00	527.00	0.00	0.00		
6010.090	Benefits Workmans Compensation Ins	23,211.00	2,867.00	(4,553.00)	-16%	20,344.00	27,764.00	19,710.00	22,491.00		
6010.120	Benefits Long Term Disability	2,879.00	0.00	900.00	45%	2,879.00	1,979.00	642.20	2,673.10		
6010.130	Benefits Life Insurance	2,820.00	0.00	577.00	26%	2,820.00	2,243.00	622.99	2,529.62		
6010.140	Benefits FSA & PSA Admin and EAP Program	3,633.00	70.00	1,205.00	50%	3,563.00	2,428.00	2,030.69	3,328.90		
6010.150	Benefits Retirement Administration Fee	2,474.00	47.00	(60.00)	-2%	2,427.00	2,534.00	0.00	2,181.36		
6010.900	Benefits OPEB contribution	27,994.00	(27,765.00)	(12,742.00)	-31%	55,759.00	40,736.00	0.00	36,210.00		OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
Account Classification Total: Personnel Services		$2,020,970.00	($25,214.00)	$136,656.00	7%	$2,046,184.00	$1,884,314.00	$1,255,630.27	$1,751,489.85		
SUPP & MAT - Supplies & Materials											
6100.010	Administrative Expense Administrative Expenses	3,484.00	0.00	76.00	2%	3,484.00	3,408.00	481.57	412.73		
6100.060	Administrative Expense Books and Publications	500.00	0.00	0.00	0%	500.00	500.00	0.00	0.00		
6100.100	Administrative Expense Dues, Licenses & Subscriptions	8,421.00	0.00	819.00	11%	8,421.00	7,602.00	4,799.93	5,160.47		
6100.165	Administrative Expense Meeting Expense	950.00	0.00	0.00	0%	950.00	950.00	240.73	488.94		
6100.190	Administrative Expense Office Supplies	5,000.00	0.00	0.00	0%	5,000.00	5,000.00	1,408.39	2,772.62		
6100.210	Administrative Expense Paper	2,500.00	0.00	0.00	0%	2,500.00	2,500.00	528.52	1,389.14		
6100.230	Administrative Expense Postage & Freight	500.00	0.00	0.00	0%	500.00	500.00	250.76	5.50		
6110.080	Supplies & Equipment Computer Repairs & Supplies	500.00	0.00	0.00	0%	500.00	500.00	1,358.00	0.00		
6110.090	Supplies & Equipment Computers & Printers	2,300.00	0.00	(1,900.00)	-45%	2,300.00	4,200.00	3,217.00	1,884.00	Needs based on IT replacement schedule.	
6110.245	Supplies & Equipment Mobile Phones	14,508.00	0.00	0.00	0%	14,508.00	14,508.00	8,748.95	12,346.46		
6110.280	Supplies & Equipment Office Furniture	3,700.00	0.00	(350.00)	-9%	3,700.00	4,050.00	448.44	5,958.47		
6130.010	Equipment Maintenance Copier Lease	12,052.00	0.00	0.00	0%	12,052.00	12,052.00	5,943.55	11,510.21		
6150.050	Uniforms & Personal Equipment Uniforms	1,100.00	0.00	0.00	0%	1,100.00	1,100.00	20.00	1,340.58		
Account Classification Total: Supplies & Materials		$55,515.00	$0.00	($1,355.00)	-2%	$55,515.00	$56,870.00	$27,445.84	$43,269.12		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
MAINT & SVCS - Maintenance & Services											
6510.020	Legal Services County Attorney Expenses	11,708.00	0.00	496.00	4%	11,708.00	11,212.00	7,181.57	5,383.87		
6510.035	Legal Services County Code Expenses	8,000.00	0.00	0.00	0%	8,000.00	8,000.00	2,303.92	14,272.23		
6510.050	Legal Services Court Reporters	700.00	0.00	100.00	17%	700.00	600.00	650.00	260.00		
6510.110	Legal Services Transcripts	0.00	0.00	0.00	N/A	0.00	0.00	0.00	44.00		
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	3,000.00	0.00	0.00	0%	3,000.00	3,000.00	1,085.09	1,735.92		
6540.030	Vehicle Operating Expenses Vehicle Maintenance	1,000.00	0.00	0.00	0%	1,000.00	1,000.00	871.87	139.13		
6550.270	Building Site Expenses Telephone	1,800.00	0.00	120.00	7%	1,800.00	1,680.00	1,196.66	1,615.83		
6900.010	Advertising Budget Advertisements	5,500.00	0.00	1,000.00	22%	5,500.00	4,500.00	644.48	5,024.26	Increase budget ad based on prior year actual costs.	
6900.030	Advertising Legislative Advertisements	10,000.00	0.00	(2,000.00)	-17%	10,000.00	12,000.00	3,870.81	1,877.53	Decrease based on the actual expenses for the current year and prior year.	
Account Classification Total: Maintenance & Services		$41,708.00	$0.00	($284.00)	-1%	$41,708.00	$41,992.00	$17,804.40	$30,352.77		
OTHR CHGS - Other Charges											
7000.020	Travel, Training & Expense Board Member Allowance	21,000.00	0.00	0.00	0%	21,000.00	21,000.00	17,500.00	21,000.00		
7000.040	Travel, Training & Expense Continuing Education/Certificati	3,850.00	0.00	0.00	0%	3,850.00	3,850.00	637.50	1,264.20		
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	45,666.00	0.00	2,865.00	7%	45,666.00	42,801.00	27,407.16	39,655.34	Increase in conference/training opportunities for employees.	
7000.115	Travel, Training & Expense Mileage	2,000.00	0.00	800.00	67%	2,000.00	1,200.00	1,313.88	860.73		
Account Classification Total: OTHR CHGS - Other Charges		$72,516.00	$0.00	$3,665.00	5%	$72,516.00	$68,851.00	$46,858.54	$62,780.27		
Department Total: 1001 - County Commissioners		**$2,190,709.00**	**($25,214.00)**	**$138,682.00**	**7%**	**$2,215,923.00**	**$2,052,027.00**	**$1,347,739.05**	**$1,887,892.01**		

Worcester County

Expense Annual Budget by Organization Report

1002 Circuit Court

	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final	FY2026 Adopted Budget	FY2026 Actual Amount at 3/31/26	FY2025 Actual Amount
Department: 1002 Circuit Court								
PERS SVCS - Personnel Services	$1,972,881.00	($26,140.00)	$53,074.00	3%	$1,999,021.00	$1,919,807.00	$1,249,291.98	$1,742,308.24
SUPP & MAT - Supplies & Materials	$273,259.00	$0.00	$9,563.00	4%	$273,259.00	$263,696.00	$134,899.30	$262,900.30
MAINT & SVCS - Maintenance & Services	$114,465.00	$0.00	$0.00	0%	$114,465.00	$114,465.00	$49,698.69	$71,280.97
OTHR CHGS - Other Charges	$8,900.00	$0.00	$0.00	0%	$8,900.00	$8,900.00	$3,666.53	$4,337.00
Department Total: Circuit Court	**$2,369,505.00**	**($26,140.00)**	**$62,637.00**	**3%**	**$2,395,645.00**	**$2,306,868.00**	**$1,437,556.50**	**$2,080,826.51**

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
REVENUES											
Department:	**1002 - Circuit Court**										
CHG SVC - Charges for Services											
5070.700	Sale of Publications & Copies Circuit Court	450.00	0.00	0.00	0%	450.00	450.00	550.00	846.00		
5120	Circuit Court Bar Library	5,000.00	0.00	0.00	0%	5,000.00	5,000.00	0.00	0.00		
5160	Family Services Legal Fees Other	500.00	0.00	0.00	0%	500.00	500.00	2,375.00	5,225.00		
Account Classification Total: Charges for Services		$5,950.00	$0.00	$0.00	0%	$5,950.00	$5,950.00	$2,925.00	$6,071.00		
INTGOV ST - Intergovernmental - State Revenues											
5704	MD AOC Security Grant	16,805.00	0.00	6,671.00	66%	16,805.00	10,134.00	6,461.10	94,356.71	Grant Increase Access Controls.	
5725	Family Support Grant	418,334.00	0.00	0.00	0%	418,334.00	418,334.00	224,600.58	418,870.98		
5757	Trial Jury Reimbursement	54,000.00	0.00	0.00	0%	54,000.00	54,000.00	32,100.00	32,770.00		
5760	Drug Court Grant	224,076.00	0.00	0.00	0%	224,076.00	224,076.00	143,174.98	233,790.44		
Account Total: Intergovernmental - State Revenues		$713,215.00	$0.00	$6,671.00	1%	$713,215.00	$706,544.00	$406,336.66	$779,788.13		
Department Total: 1002 - Circuit Court		**$719,165.00**	**$0.00**	**$6,671.00**	**1%**	**$719,165.00**	**$712,494.00**	**$409,261.66**	**$785,859.13**		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
EXPENSES											
PERS SVCS - Personnel Services											
6000.100	Personnel Services Salaries	1,387,818.00	0.00	78,941.00	6%	1,387,818.00	1,308,877.00	915,419.76	1,244,490.91	Includes longevity & holiday bonus	
6000.400	Personnel Services Overtime Pay	0.00	0.00	0.00	N/A	0.00	0.00	0.00	685.96		
6010.020	Benefits Contingency	423.00	9.00	(104.00)	-20%	414.00	527.00	0.00	275.84		
6010.025	Benefits Deferred Comp Match	14,166.00	0.00	6,166.00	77%	14,166.00	8,000.00	0.00	8,585.00		
6010.030	Benefits Hospitalization Insurance	244,437.00	(336.00)	18,269.00	8%	244,773.00	226,168.00	142,176.22	194,831.50		
6010.050	Benefits Retirement	155,326.00	0.00	(18,493.00)	-11%	155,326.00	173,819.00	101,932.02	89,744.20		
6010.060	Benefits Social Security Taxes	105,426.00	0.00	5,296.00	5%	105,426.00	100,130.00	66,792.23	90,786.71		
6010.070	Benefits Unemployment Insurance	547.00	11.00	20.00	4%	536.00	527.00	0.00	9,890.00		
6010.090	Benefits Workmans Compensation Ins	23,702.00	2,928.00	(4,042.00)	-15%	20,774.00	27,744.00	19,696.00	23,046.00		
6010.120	Benefits Long Term Disability	3,093.00	0.00	1,115.00	56%	3,093.00	1,978.00	676.20	2,665.95		
6010.130	Benefits Life Insurance	2,598.00	0.00	356.00	16%	2,598.00	2,242.00	568.02	2,522.85		
6010.140	Benefits FSA & PSA Admin and EAP Program	3,709.00	71.00	1,283.00	53%	3,638.00	2,426.00	2,031.53	3,386.60		
6010.150	Benefits Retirement Administration Fee	2,526.00	48.00	(6.00)	0%	2,478.00	2,532.00	0.00	2,235.72		
6010.900	Benefits OPEB contribution	29,110.00	(28,871.00)	(35,727.00)	-55%	57,981.00	64,837.00	0.00	69,161.00		OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
Account Classification Total: Personnel Services		$1,972,881.00	($26,140.00)	$53,074.00	3%	$1,999,021.00	$1,919,807.00	$1,249,291.98	$1,742,308.24		
SUPP & MAT - Supplies & Materials											
6100.010	Administrative Expense Administrative Expenses	2,000.00	0.00	0.00	0%	2,000.00	2,000.00	0.00	0.00		
6100.060	Administrative Expense Books and Publications	2,000.00	0.00	0.00	0%	2,000.00	2,000.00	0.00	776.81		
6100.080	Administrative Expense Copier Supplies	180.00	0.00	0.00	0%	180.00	180.00	64.89	104.08		
6100.100	Administrative Expense Dues, Licenses & Subscriptions	4,734.00	0.00	0.00	0%	4,734.00	4,734.00	3,284.80	5,115.41		
6100.110	Administrative Expense Envelopes	1,500.00	0.00	0.00	0%	1,500.00	1,500.00	328.14	1,537.40		
6100.150	Administrative Expense Incentives & Events	1,515.00	0.00	0.00	0%	1,515.00	1,515.00	1,515.00	20.64		
6100.190	Administrative Expense Office Supplies	7,500.00	0.00	0.00	0%	7,500.00	7,500.00	4,320.48	6,677.50		
6100.210	Administrative Expense Paper	2,500.00	0.00	0.00	0%	2,500.00	2,500.00	1,010.76	1,810.21		
6110.090	Supplies & Equipment Computers & Printers	0.00	0.00	0.00	N/A	0.00	0.00	763.72	174.59		
6110.120	Supplies & Equipment Equipment Rental	1,000.00	0.00	0.00	0%	1,000.00	1,000.00	0.00	0.00		
6110.170	Supplies & Equipment Jury Expenses	3,700.00	0.00	0.00	0%	3,700.00	3,700.00	934.15	1,623.35		
6110.245	Supplies & Equipment Mobile Phones	516.00	0.00	0.00	0%	516.00	516.00	240.06	0.00		
6110.270	Supplies & Equipment Office Equipment Repairs	300.00	0.00	0.00	0%	300.00	300.00	0.00	0.00		
6110.280	Supplies & Equipment Office Furniture	5,590.00	0.00	0.00	0%	5,590.00	5,590.00	1,646.96	4,514.63		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6110.290	Supplies & Equipment Other Office Equipment	810.00	0.00	0.00	0%	810.00	810.00	0.00	284.49		
6130.010	Equipment Maintenance Copier Lease	8,080.00	0.00	0.00	0%	8,080.00	8,080.00	5,825.11	6,428.10		
6130.070	Equipment Maintenance Software Maintenance Agreements	20,518.00	0.00	2,892.00	16%	20,518.00	17,626.00	29,876.57	7,997.56	Annual maintenance/calibration of magnetometers provided by MD AOC.	
6150.050	Uniforms & Personal Equipment Uniforms	500.00	0.00	0.00	0%	500.00	500.00	81.95	81.95		
6160.040	Grant Programs Court Security Grant	16,805.00	0.00	6,671.00	66%	16,805.00	10,134.00	6,461.10	94,357.67	Increase in Security Grant Award for additional access controls.	
6160.060	Grant Programs Drug Treatment Court	67,396.00	0.00	0.00	0%	67,396.00	67,396.00	8,522.59	16,424.35		
6160.070	Grant Programs Family Support Services	126,115.00	0.00	0.00	0%	126,115.00	126,115.00	70,023.02	114,971.56		
Account Classification Total: Supplies & Materials		$273,259.00	$0.00	$9,563.00	4%	$273,259.00	$263,696.00	$134,899.30	$262,900.30		
MAINT & SVCS - Maintenance & Services											
6510.030	Legal Services Court Appointed Attorneys	12,000.00	0.00	0.00	0%	12,000.00	12,000.00	2,750.00	9,968.65		
6510.040	Legal Services Court Library Levy	2,000.00	0.00	0.00	0%	2,000.00	2,000.00	0.00	0.00		
6510.050	Legal Services Court Reporters	5,000.00	0.00	0.00	0%	5,000.00	5,000.00	1,550.00	3,346.00		
6510.080	Legal Services Jury Per Diem	92,000.00	0.00	0.00	0%	92,000.00	92,000.00	42,630.00	54,450.00		
6550.028	Building Site Expenses Cable	265.00	0.00	0.00	0%	265.00	265.00	365.16	419.94		
6550.270	Building Site Expenses Telephone	3,200.00	0.00	0.00	0%	3,200.00	3,200.00	2,403.53	3,096.38		
Account Classification Total: Maintenance & Services		$114,465.00	$0.00	$0.00	0%	$114,465.00	$114,465.00	$49,698.69	$71,280.97		
OTHR CHGS - Other Charges											
7000.040	Travel, Training & Expense Continuing Education/Certificati	1,400.00	0.00	0.00	0%	1,400.00	1,400.00	1,638.50	1,007.74		
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	6,000.00	0.00	0.00	0%	6,000.00	6,000.00	1,023.16	1,874.09		
7000.115	Travel, Training & Expense Mileage	1,500.00	0.00	0.00	0%	1,500.00	1,500.00	1,004.87	1,455.17		
Account Classification Total: OTHR CHGS - Other Charges		$8,900.00	$0.00	$0.00	0%	$8,900.00	$8,900.00	$3,666.53	$4,337.00		
Department Total: 1002 - Circuit Court		**$2,369,505.00**	**($26,140.00)**	**$62,637.00**	**3%**	**$2,395,645.00**	**$2,306,868.00**	**$1,437,556.50**	**$2,080,826.51**		

Worcester County

Expense Annual Budget by Organization Report

1003 Orphans Court

	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final	FY2026 Adopted Budget	FY2026 Actual Amount at 3/31/26	FY2025 Actual Amount
Department: 1003 Orphan's Court								
PERS SVCS - Personnel Services	$73,525.00	($4,791.00)	$867.00	1%	$78,316.00	$72,658.00	$42,992.67	$70,661.20
SUPP & MAT - Supplies & Materials	$2,000.00	$0.00	($800.00)	-28%	$2,000.00	$2,800.00	$1,063.51	$0.00
OTHR CHGS - Other Charges	$6,800.00	$0.00	$0.00	0%	$6,800.00	$6,800.00	$4,171.10	$5,116.81
Department Total: Orphan's Court	**$82,325.00**	**($4,791.00)**	**$67.00**	**0%**	**$87,116.00**	**$82,258.00**	**$48,227.28**	**$75,778.01**

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
Department: 1003 - Orphan's Court											
PERS SVCS - Personnel Services											
6000.100	Personnel Services Salaries	31,097.00	0.00	2,596.00	9%	31,097.00	28,501.00	20,200.85	28,578.71		
6010.020	Benefits Contingency	9.00	0.00	(2.00)	-18%	9.00	11.00	0.00	35.83		
6010.030	Benefits Hospitalization Insurance	31,686.00	(47.00)	4,506.00	17%	31,733.00	27,180.00	19,264.31	25,316.51		
6010.050	Benefits Retirement	2,753.00	0.00	(1,032.00)	-27%	2,753.00	3,785.00	1,935.06	3,477.11		
6010.060	Benefits Social Security Taxes	2,379.00	0.00	198.00	9%	2,379.00	2,181.00	1,105.41	1,614.82		
6010.070	Benefits Unemployment Insurance	12.00	0.00	1.00	9%	12.00	11.00	0.00	0.00		
6010.090	Benefits Workmans Compensation Ins	531.00	66.00	(73.00)	-12%	465.00	604.00	429.00	525.00		
6010.120	Benefits Long Term Disability	0.00	0.00	(43.00)	-100%	0.00	43.00	0.00	61.35		
6010.130	Benefits Life Insurance	66.00	0.00	17.00	35%	66.00	49.00	13.86	58.05		
6010.140	Benefits FSA & PSA Admin and EAP Program	83.00	1.00	30.00	57%	82.00	53.00	44.18	79.98		
6010.150	Benefits Retirement Administration Fee	57.00	1.00	2.00	4%	56.00	55.00	0.00	50.84		
6010.900	Benefits OPEB contribution	4,852.00	(4,812.00)	(5,333.00)	-52%	9,664.00	10,185.00	0.00	10,863.00		OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
Account Classification Total: Personnel Services		$73,525.00	($4,791.00)	$867.00	1%	$78,316.00	$72,658.00	$42,992.67	$70,661.20		
SUPP & MAT - Supplies & Materials											
6100.060	Administrative Expense Books and Publications	1,900.00	0.00	(800.00)	-30%	1,900.00	2,700.00	1,063.51	0.00		
6100.190	Administrative Expense Office Supplies	100.00	0.00	0.00	0%	100.00	100.00	0.00	0.00		
Account Classification Total: Supplies & Materials		$2,000.00	$0.00	($800.00)	-29%	$2,000.00	$2,800.00	$1,063.51	$0.00		
OTHR CHGS - Other Charges											
7000.020	Travel, Training & Expense Board Member Allowance	4,800.00	0.00	0.00	0%	4,800.00	4,800.00	3,999.90	4,799.88		
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	2,000.00	0.00	0.00	0%	2,000.00	2,000.00	171.20	316.93		
Account Classification Total: OTHR CHGS - Other Charges		$6,800.00	$0.00	$0.00	0%	$6,800.00	$6,800.00	$4,171.10	$5,116.81		
Department Total: 1003 - Orphan's Court		**$82,325.00**	**($4,791.00)**	**$67.00**	**0%**	**$87,116.00**	**$82,258.00**	**$48,227.28**	**$75,778.01**		

Worcester County

Expense Annual Budget by Organization Report

1004 State's Attorney

	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final	FY2026 Adopted Budget	FY2026 Actual Amount at 3/31/26	FY2025 Actual Amount
Department: 1004 State's Attorney								
PERS SVCS - Personnel Services	$4,744,310.00	$ 20,766.00	$323,697.00	7%	$ 4,723,544.00	$4,420,613.00	$2,840,636.99	$3,917,455.92
SUPP & MAT - Supplies & Materials	$128,179.00	$0.00	$13,215.00	11%	$128,179.00	$114,964.00	$90,974.41	$106,807.53
MAINT & SVCS - Maintenance & Services	$24,250.00	$0.00	$0.00	0%	$24,250.00	$24,250.00	$11,243.64	$16,893.69
OTHR CHGS - Other Charges	$27,940.00	$0.00	$1,185.00	4%	$27,940.00	$26,755.00	$8,893.98	$21,329.81
INTFND CHGS - Interfund Charges	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00
CAP EQ - Capital Equipment	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00
Department Total: State's Attorney	**$4,924,679.00**	**$ 20,766.00**	**$338,097.00**	**7%**	**$ 4,903,913.00**	**$4,586,582.00**	**$2,951,749.02**	**$4,062,486.95**

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
REVENUES											
Department:	**1004 - State's Attorney**										
CHG SVC - Charges for Services											
5070.104	Sale of Publications & Copies State's Attorney	0.00	0.00	0.00	N/A	0.00	0.00	100.00	300.00		
5155	CommunityService Fees	70,000.00	0.00	0.00	0%	70,000.00	70,000.00	51,084.53	68,748.23		
Account Classification Total: Charges for Services		$70,000.00	$0.00	$0.00	0%	$70,000.00	$70,000.00	$51,184.53	$69,048.23		
INTGOV ST - Intergovernmental - State Revenues											
5712	GOCCP Grant	46,000.00	0.00	0.00	0%	46,000.00	46,000.00	(428.89)	41,746.67		
Account Total: Intergovernmental - State Revenues		$46,000.00	$0.00	$0.00	0%	$46,000.00	$46,000.00	($428.89)	$41,746.67		
Department Total: 1004 - State's Attorney		**$116,000.00**	**$0.00**	**$0.00**	**0%**	**$116,000.00**	**$116,000.00**	**$50,755.64**	**$110,794.90**		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
EXPENSES											
Department: 1004 - State's Attorney											
PERS SVCS - Personnel Services											
6000.100	Personnel Services Salaries	3,404,683.00	31,973.00	275,982.00	9%	3,372,710.00	3,128,701.00	2,110,188.26	2,803,862.24	Salaries include longevity bonus & holiday bonus.	
6000.400	Personnel Services Overtime Pay	0.00	0.00	0.00	N/A	0.00	0.00	0.00	4,246.01		
6010.020	Benefits Contingency	1,037.00	30.00	(224.00)	-18%	1,007.00	1,261.00	0.00	464.14		
6010.025	Benefits Deferred Comp Match	31,042.00	0.00	11,042.00	55%	31,042.00	20,000.00	0.00	18,813.04		
6010.030	Benefits Hospitalization Insurance	500,625.00	15,352.00	95,756.00	24%	485,273.00	404,869.00	272,297.00	327,906.01		
6010.050	Benefits Retirement	398,817.00	19,883.00	(16,674.00)	-4%	378,934.00	415,491.00	248,341.32	299,269.79		
6010.060	Benefits Social Security Taxes	260,105.00	2,446.00	21,538.00	9%	257,659.00	238,567.00	154,824.56	206,703.88		
6010.070	Benefits Unemployment Insurance	1,341.00	38.00	82.00	7%	1,303.00	1,259.00	0.00	7,310.00		
6010.090	Benefits Workmans Compensation Ins	58,148.00	7,662.00	(8,171.00)	-12%	50,486.00	66,319.00	47,080.00	62,926.00		
6010.120	Benefits Long Term Disability	8,149.00	375.00	3,421.00	72%	7,774.00	4,728.00	1,657.86	6,016.11		
6010.130	Benefits Life Insurance	6,846.00	316.00	1,487.00	28%	6,530.00	5,359.00	1,392.24	5,693.20		
6010.140	Benefits FSA & PSA Admin and EAP Program	9,099.00	258.00	3,299.00	57%	8,841.00	5,800.00	4,855.75	8,817.26		
6010.150	Benefits Retirement Administration Fee	6,198.00	176.00	146.00	2%	6,022.00	6,052.00	0.00	6,104.24		
6010.900	Benefits OPEB contribution	58,220.00	(57,743.00)	(63,987.00)	-52%	115,963.00	122,207.00	0.00	159,324.00		OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
Account Classification Total: Personnel Services		$4,744,310.00	$20,766.00	$323,697.00	7%	$4,723,544.00	$4,420,613.00	$2,840,636.99	$3,917,455.92		
SUPP & MAT - Supplies & Materials											
6100.010	Administrative Expense Administrative Expenses	4,000.00	0.00	0.00	0%	4,000.00	4,000.00	945.46	1,930.41		
6100.100	Administrative Expense Dues, Licenses & Subscriptions	10,060.00	0.00	2,160.00	27%	10,060.00	7,900.00	3,871.09	8,583.99	Planned increase due to previously executed contracts.	
6100.160	Administrative Expense Legal Books & Publications	975.00	0.00	(510.00)	-34%	975.00	1,485.00	692.02	3,382.68		
6100.190	Administrative Expense Office Supplies	9,000.00	0.00	(100.00)	-1%	9,000.00	9,100.00	4,398.97	3,732.52		
6110.080	Supplies & Equipment Computer Repairs & Supplies	0.00	0.00	0.00	N/A	0.00	0.00	179.98	0.00		
6110.090	Supplies & Equipment Computers & Printers	9,600.00	0.00	2,880.00	43%	9,600.00	6,720.00	5,473.56	3,570.00	Price of equipment increased per IT replacement schedule.	
6110.245	Supplies & Equipment Mobile Phones	15,770.00	0.00	3,290.00	26%	15,770.00	12,480.00	8,687.73	13,265.60	Cost of service increased.	
6110.280	Supplies & Equipment Office Furniture	2,000.00	0.00	0.00	0%	2,000.00	2,000.00	1,420.41	1,777.46		
6110.290	Supplies & Equipment Other Office Equipment	2,000.00	0.00	0.00	0%	2,000.00	2,000.00	0.00	0.00		
6110.390	Supplies & Equipment Small Equipment	2,000.00	0.00	0.00	0%	2,000.00	2,000.00	1,956.87	2,171.02		
6130.010	Equipment Maintenance Copier Lease	11,820.00	0.00	3,816.00	48%	11,820.00	8,004.00	5,254.63	10,328.99	Increased copying.	

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6130.040	Equipment Maintenance MILES Computer Chg/MDT User Fees	0.00	0.00	0.00	N/A	0.00	0.00	0.00	23.67		
6130.070	Equipment Maintenance Software Maintenance Agreements	60,260.00	0.00	1,789.00	3%	60,260.00	58,471.00	57,353.48	52,403.22	Planned increase due to previously executed contracts.	
6150.050	Uniforms & Personal Equipment Uniforms	694.00	0.00	(110.00)	-14%	694.00	804.00	740.21	1,291.80		
6160.075	Grant Programs Federal Funds	0.00	0.00	0.00	N/A	0.00	0.00	0.00	4,346.17		
Account Classification Total: Supplies & Materials		$128,179.00	$0.00	$13,215.00	11%	$128,179.00	$114,964.00	$90,974.41	$106,807.53		
MAINT & SVCS - Maintenance & Services											
6510.090	Legal Services Prosecution Expenses	2,500.00	0.00	0.00	0%	2,500.00	2,500.00	164.00	32.00		
6510.105	Legal Services Appeal Expenses	2,700.00	0.00	0.00	0%	2,700.00	2,700.00	2,502.45	3,687.19		
6510.110	Legal Services Transcripts	5,000.00	0.00	0.00	0%	5,000.00	5,000.00	1,918.50	2,711.44		
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	8,000.00	0.00	0.00	0%	8,000.00	8,000.00	4,444.66	6,935.18		
6540.030	Vehicle Operating Expenses Vehicle Maintenance	3,000.00	0.00	0.00	0%	3,000.00	3,000.00	926.37	621.82		
6550.028	Building Site Expenses Cable	1,550.00	0.00	0.00	0%	1,550.00	1,550.00	596.86	1,591.88		
6550.270	Building Site Expenses Telephone	1,500.00	0.00	0.00	0%	1,500.00	1,500.00	690.80	1,314.18		
Account Classification Total: Maintenance & Services		$24,250.00	$0.00	$0.00	0%	$24,250.00	$24,250.00	$11,243.64	$16,893.69		
OTHR CHGS - Other Charges											
7000.080	Travel, Training & Expense Extradition Expense	14,000.00	0.00	0.00	0%	14,000.00	14,000.00	4,011.81	15,975.38		
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	13,940.00	0.00	1,185.00	9%	13,940.00	12,755.00	4,864.55	5,354.43	Cost of training increased.	
7000.130	Travel, Training & Expense Witness Expenses	0.00	0.00	0.00	N/A	0.00	0.00	17.62	0.00		
Account Classification Total: OTHR CHGS - Other Charges		$27,940.00	$0.00	$1,185.00	4%	$27,940.00	$26,755.00	$8,893.98	$21,329.81		
Department Total: 1004 - State's Attorney		**$4,924,679.00**	**$20,766.00**	**$338,097.00**	**7%**	**$4,903,913.00**	**$4,586,582.00**	**$2,951,749.02**	**$4,062,486.95**		

Worcester County

Expense Annual Budget by Organization Report

1005 Treasurer's Office

	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final	FY2026 Adopted Budget	FY2026 Actual Amount at 3/31/26	FY2025 Actual Amount
Department: 1005 Treasurer's Office								
PERS SVCS - Personnel Services	$1,801,411.00	($47,458.42)	$92,035.00	5%	$1,848,869.42	$1,709,376.00	$997,285.48	$1,613,664.79
SUPP & MAT - Supplies & Materials	$212,426.00	$0.00	$18,816.00	10%	$212,426.00	$193,610.00	$166,541.16	$171,245.32
MAINT & SVCS - Maintenance & Services	$3,300.00	$0.00	$360.00	12%	$3,300.00	$2,940.00	$1,137.41	$1,752.85
OTHR CHGS - Other Charges	$19,360.00	$0.00	$3,135.00	19%	$19,360.00	$16,225.00	$3,489.85	$11,163.81
INTFND CHGS - Interfund Charges	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00
CAP EQ - Capital Equipment	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00
Department Total: Treasurer's Office	**$2,036,497.00**	**($47,458.42)**	**$114,346.00**	**6%**	**$2,083,955.42**	**$1,922,151.00**	**$1,168,453.90**	**$1,797,826.77**

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
REVENUES											
Department: 1005 - Treasurer's Office											
Location: 010 - Treasurer's Office											
PROP TAX - Property Taxes											
4000	Full Year Real Property Taxes	201,035,570.00	227,826.00	18,489,372.00	10%	200,807,744.00	182,546,198.00	183,564,152.32	169,857,976.29		Increase based on March 2026 SDAT Report
4010	Personal Property Taxes	160,607.00	9,864.00	(63,518.00)	-28%	150,743.00	224,125.00	186,303.91	164,898.86		Increase based on March 2026 SDAT Report
4020	Corporation Property Taxes	4,591,068.00	281,968.00	(354,984.00)	-7%	4,309,100.00	4,946,052.00	3,915,471.90	4,815,545.83		Increase based on March 2026 SDAT Report
4030	Railroad & Utility Property Tax	5,348,825.00	299,839.00	502,590.00	10%	5,048,986.00	4,846,235.00	5,158,702.86	4,989,337.61		Increase based on March 2026 SDAT Report
4035	Railroad Real Property	3,798.00	(1,304.00)	1,361.00	56%	5,102.00	2,437.00	11,250.18	9,981.52		Decrease based on March 2026 SDAT Report
4040	Half Year Real Property Taxes	40,750.00	0.00	(183,375.00)	-82%	40,750.00	224,125.00	233,221.49	298,819.56		
4050	Tax Additions & Abatements	(232,600.00)	0.00	(44,400.00)	24%	(232,600.00)	(188,200.00)	(219,901.57)	(265,398.50)		
4060	Interest on Delinquent Taxes	850,000.00	0.00	50,000.00	6%	850,000.00	800,000.00	635,341.38	876,682.06		
4070	Discounts Allowed on Taxes	(600,000.00)	0.00	(50,000.00)	9%	(600,000.00)	(550,000.00)	(602,711.34)	(580,715.44)		
4080	Tax Credits For Assessment I	(9,629,803.00)	65,926.00	(2,597,576.00)	37%	(9,695,729.00)	(7,032,227.00)	(6,957,334.40)	(4,809,787.97)		Change based on March 2026 SDAT Report
Account Classification Total: Property Taxes		$201,568,215.00	$884,119.00	$15,749,470.00	8%	$200,684,096.00	$185,818,745.00	$185,924,496.73	$175,357,339.82		
OTHER TAX - Other Taxes											
4210	Recordation Taxes	9,500,000.00	0.00	50,000.00	1%	9,500,000.00	9,450,000.00	7,397,898.64	9,476,507.29		
4340	Transfer Tax	6,500,000.00	0.00	500,000.00	8%	6,500,000.00	6,000,000.00	4,477,144.98	6,296,475.81		
Account Classification Total: Other Taxes		$16,000,000.00	$0.00	$550,000.00	4%	$16,000,000.00	$15,450,000.00	$11,875,043.62	$15,772,983.10		
CHG SVC - Charges for Services											
5080	County Share Vehicle Tag Fee	0.00	0.00	0.00	N/A	0.00	0.00	118.50	228.50		
Account Classification Total: Charges for Services		$0.00	$0.00	$0.00	0%	$0.00	$0.00	$118.50	$228.50		
INT/PEN - Interest & Penalties											
4700	Interest On Investments	6,000,000.00	0.00	1,000,000.00	20%	6,000,000.00	5,000,000.00	5,474,030.74	8,304,899.29		
Account Classification Total: Interest & Penalties		$6,000,000.00	$0.00	$1,000,000.00	20%	$6,000,000.00	$5,000,000.00	$5,474,030.74	$8,304,899.29		
MISC - Miscellaneous											
4875	Tax Sale Revenue	14,000.00	0.00	(3,500.00)	-20%	14,000.00	17,500.00	0.00	11,006.03		
Account Classification Total: MISC - Miscellaneous		$14,000.00	$0.00	($3,500.00)	-20%	$14,000.00	$17,500.00	$0.00	$11,006.03		
Location Total: 010 - Treasurer's Office		$223,582,215.00	$884,119.00	$17,295,970.00	8%	$222,698,096.00	$206,286,245.00	$203,273,689.59	$199,446,456.74		
Department Total: 1005 - Treasurer's Office		**$223,582,215.00**	**$884,119.00**	**$17,295,970.00**	**8%**	**$222,698,096.00**	**$206,286,245.00**	**$203,273,689.59**	**$199,446,456.74**		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
EXPENSES											
Department:	**1005 - Treasurer's Office**										
Location:	**010 - Treasurer's Office**										
PERS SVCS - Personnel Services											
6000.100	Personnel Services Salaries	1,264,638.00	(16,710.10)	78,672.00	7%	1,281,348.10	1,185,966.00	747,151.27	1,129,024.79		
6000.400	Personnel Services Overtime Pay	0.00	0.00	(2,000.00)	-100%	0.00	2,000.00	85.17	0.00		
6010.020	Benefits Contingency	385.00	35.00	(93.00)	-19%	350.00	478.00	0.00	202.90		
6010.025	Benefits Deferred Comp Match	12,362.00	0.00	2,362.00	24%	12,362.00	10,000.00	0.00	7,492.05		
6010.030	Benefits Hospitalization Insurance	204,387.00	(9,913.12)	41,341.00	25%	214,300.12	163,046.00	83,932.69	143,345.98		
6010.050	Benefits Retirement	160,917.00	(2,219.00)	3,421.00	2%	163,136.00	157,496.00	90,702.17	148,504.06		
6010.060	Benefits Social Security Taxes	96,743.00	(1,278.08)	5,462.00	6%	98,021.08	91,281.00	54,658.88	83,404.58		
6010.070	Benefits Unemployment Insurance	498.00	46.00	21.00	4%	452.00	477.00	0.00	0.00		
6010.090	Benefits Workmans Compensation Ins	21,598.00	4,081.00	(3,541.00)	-14%	17,517.00	25,139.00	17,846.00	22,091.00		
6010.120	Benefits Long Term Disability	3,031.00	(41.16)	1,239.00	69%	3,072.16	1,792.00	580.71	2,430.59		
6010.130	Benefits Life Insurance	2,545.00	(34.96)	514.00	25%	2,579.96	2,031.00	487.77	2,300.13		
6010.140	Benefits FSA & PSA Admin and EAP Program	3,380.00	312.00	1,181.00	54%	3,068.00	2,199.00	1,840.82	3,202.75		
6010.150	Benefits Retirement Administration Fee	2,302.00	212.00	8.00	0%	2,090.00	2,294.00	0.00	2,142.96		
6010.900	Benefits OPEB contribution	28,625.00	(21,948.00)	(36,552.00)	-56%	50,573.00	65,177.00	0.00	69,523.00		OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
Account Classification Total: Personnel Services		$1,801,411.00	($47,458.42)	$92,035.00	5%	$1,848,869.42	$1,709,376.00	$997,285.48	$1,613,664.79		
SUPP & MAT - Supplies & Materials											
6100.010	Administrative Expense Administrative Expenses	1,100.00	0.00	0.00	0%	1,100.00	1,100.00	87.25	230.95		
6100.055	Administrative Expense Bond	3,000.00	0.00	0.00	0%	3,000.00	3,000.00	2,750.00	2,750.00		
6100.060	Administrative Expense Books and Publications	2,000.00	0.00	0.00	0%	2,000.00	2,000.00	1,780.47	1,504.58		
6100.100	Administrative Expense Dues, Licenses & Subscriptions	3,030.00	0.00	(1,370.00)	-31%	3,030.00	4,400.00	1,402.10	2,770.63	Removal of AICPA memberships and 2 CPA renewal fees.	
6100.110	Administrative Expense Envelopes	3,500.00	0.00	0.00	0%	3,500.00	3,500.00	0.00	1,098.25		
6100.130	Administrative Expense Food Tax Bills & Envelopes	0.00	0.00	(250.00)	-100%	0.00	250.00	0.00	0.00		
6100.190	Administrative Expense Office Supplies	9,350.00	0.00	0.00	0%	9,350.00	9,350.00	4,693.16	9,277.93		
6100.210	Administrative Expense Paper	2,500.00	0.00	0.00	0%	2,500.00	2,500.00	1,663.53	2,362.48		
6100.220	Administrative Expense Payroll Checks & Forms	3,000.00	0.00	1,000.00	50%	3,000.00	2,000.00	5,806.45	1,168.12	Increase relates to inclusion of costs for 1099s, W-2s.	
6100.230	Administrative Expense Postage & Freight	100.00	0.00	0.00	0%	100.00	100.00	163.68	0.00		
6100.250	Administrative Expense Room Tax Bills & Envelopes	1,000.00	0.00	0.00	0%	1,000.00	1,000.00	0.00	421.68		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6100.260	Administrative Expense Tax Bills & Envelopes	22,000.00	0.00	(1,500.00)	-6%	22,000.00	23,500.00	18,570.23	22,467.15	Decrease attributed to no longer using reply envelopes.	
6110.080	Supplies & Equipment Computer Repairs & Supplies	0.00	0.00	0.00	N/A	0.00	0.00	175.89	0.00		
6110.090	Supplies & Equipment Computers & Printers	8,100.00	0.00	220.00	3%	8,100.00	7,880.00	6,472.98	4,531.44		
6110.245	Supplies & Equipment Mobile Phones	3,000.00	0.00	(420.00)	-12%	3,000.00	3,420.00	1,445.97	2,965.66		
6110.270	Supplies & Equipment Office Equipment Repairs	0.00	0.00	(300.00)	-100%	0.00	300.00	0.00	0.00		
6110.280	Supplies & Equipment Office Furniture	1,750.00	0.00	0.00	0%	1,750.00	1,750.00	283.98	668.99		
6110.290	Supplies & Equipment Other Office Equipment	1,000.00	0.00	0.00	0%	1,000.00	1,000.00	634.94	1,071.63		
6130.010	Equipment Maintenance Copier Lease	6,060.00	0.00	0.00	0%	6,060.00	6,060.00	2,207.05	3,989.28		
6130.020	Equipment Maintenance Equipment Annual Maint Contr.	125,500.00	0.00	6,000.00	5%	125,500.00	119,500.00	118,403.48	112,765.19	Assumes a 6% contractual increase over prior year's actuals.	
6130.060	Equipment Maintenance Software Licensing	15,436.00	0.00	15,436.00	N/A	15,436.00	0.00	0.00	0.00	Tyler Credit Card Processing at Treasurer's Office Front Counters	
6150.050	Uniforms & Personal Equipment Uniforms	1,000.00	0.00	0.00	0%	1,000.00	1,000.00	0.00	1,201.36		
Account Classification Total: Supplies & Materials		$212,426.00	$0.00	$18,816.00	10%	$212,426.00	$193,610.00	$166,541.16	$171,245.32		
MAINT & SVCS - Maintenance & Services											
6530.110	Consulting Services Programming	1,500.00	0.00	0.00	0%	1,500.00	1,500.00	0.00	0.00	Counter credit card processing (Non Utility Billing).	
6550.270	Building Site Expenses Telephone	1,800.00	0.00	360.00	25%	1,800.00	1,440.00	1,137.41	1,725.85		
6900.025	Advertising Legal Advertisements	0.00	0.00	0.00	N/A	0.00	0.00	0.00	27.00		
Account Classification Total: Maintenance & Services		$3,300.00	$0.00	$360.00	12%	$3,300.00	$2,940.00	$1,137.41	$1,752.85		
OTHR CHGS - Other Charges											
7000.040	Travel, Training & Expense Continuing Education/Certificati	3,940.00	0.00	(2,060.00)	-34%	3,940.00	6,000.00	0.00	4,640.54	Removal of cost of 2 CPA employees, reduced CPE (Continuing Professional Education) amounts.	
7000.060	Travel, Training & Expense Educational Training	3,000.00	0.00	0.00	0%	3,000.00	3,000.00	152.00	1,598.25	Removal of cost of 2 CPA employees, reduced CPE (Continuing Professional Education) amounts.	
7000.070	Travel, Training & Expense Expense Allowance	0.00	0.00	0.00	N/A	0.00	0.00	0.00	72.31		
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	10,220.00	0.00	5,195.00	103%	10,220.00	5,025.00	3,103.49	3,169.20	4th attendee MACO Summer/ Winter. 1 attendee Tyler Connect Conference.	
7000.115	Travel, Training & Expense Mileage	2,200.00	0.00	0.00	0%	2,200.00	2,200.00	234.36	1,683.51		
Account Classification Total: Other Charges		$19,360.00	$0.00	$3,135.00	19%	$19,360.00	$16,225.00	$3,489.85	$11,163.81		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
Location Total: 010 - Treasurer's Office		$2,036,497.00	($47,458.42)	$114,346.00	6%	$2,083,955.42	$1,922,151.00	$1,168,453.90	$1,797,826.77		
Department Total: 1005 - Treasurer's Office		**$2,036,497.00**	**($47,458.42)**	**$114,346.00**	**6%**	**$2,083,955.42**	**$1,922,151.00**	**$1,168,453.90**	**$1,797,826.77**		

Worcester County

Expense Annual Budget by Organization Report

1006 Elections Office

	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final	FY2026 Adopted Budget	FY2026 Actual Amount at 3/31/26	FY2025 Actual Amount
Department: 1006 Elections Office								
PERS SVCS - Personnel Services	$895,528.00	($4,485.00)	$85,801.00	11%	$900,013.00	$809,727.00	$519,043.96	$680,591.33
SUPP & MAT - Supplies & Materials	$637,978.00	$112,180.00	$28,723.00	5%	$525,798.00	$609,255.00	$158,082.20	$535,748.04
MAINT & SVCS - Maintenance & Services	$172,083.00	$0.00	$315.00	0%	$172,083.00	$171,768.00	$102,757.17	$133,718.92
OTHR CHGS - Other Charges	$22,520.00	$0.00	$5,910.00	36%	$22,520.00	$16,610.00	$361.08	$8,547.94
CAP EQ - Capital Equipment	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00
Department Total: Elections Office	**$1,728,109.00**	**$107,695.00**	**$120,749.00**	**8%**	**$1,620,414.00**	**$1,607,360.00**	**$780,244.41**	**$1,358,606.23**

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
REVENUES											
Department:	**1006 - Elections Office**										
CHG SVC - Charges for Services											
5070.600	Sale of Publications & Copies Elections	400.00	0.00	0.00	0%	400.00	400.00	1,410.40	871.35		
5142	Election Filing Fee	350.00	0.00	0.00	0%	350.00	350.00	951.99	0.00		
Account Classification Total: Charges for Services		$750.00	$0.00	$0.00	0%	$750.00	$750.00	$2,362.39	$871.35		
MISC - Miscellaneous											
4260.030	Rents/State Revenue Elections	23,144.00	0.00	8,915.00	63%	23,144.00	14,229.00	23,144.22	17,861.88	Increase due to warehouse addition and the shared rent agreement with the State Board of Elections.	
Account Classification Total: MISC - Miscellaneous		$23,144.00	$0.00	$8,915.00	63%	$23,144.00	$14,229.00	$23,144.22	$17,861.88		
Department Total: 1006 - Elections Office		**$23,894.00**	**$0.00**	**$8,915.00**	**60%**	**$23,894.00**	**$14,979.00**	**$25,506.61**	**$18,733.23**		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
EXPENSES											
Department:	**1006 - Elections Office**										
PERS SVCS - Personnel Services											
6000.100	Personnel Services Salaries	147,701.00	0.00	15,801.00	12%	147,701.00	131,900.00	10,583.64	15,843.61	Moved State Employees to Account #6000.500	
6000.500	Personnel Services State Employee Salary & Benefit	726,924.00	0.00	58,574.00	9%	726,924.00	668,350.00	504,551.99	660,891.96	The decrease of $190,205 is attributed to the retirement of the Director and Deputy Director.	
6010.020	Benefits Contingency	45.00	1.00	(8.00)	-15%	44.00	53.00	0.00	0.00		
6010.050	Benefits Retirement	1,461.00	0.00	1,461.00	N/A	1,461.00	0.00	908.88	2,197.00		
6010.060	Benefits Social Security Taxes	11,300.00	0.00	5,650.00	100%	11,300.00	5,650.00	809.64	1,212.01		
6010.070	Benefits Unemployment Insurance	58.00	1.00	5.00	9%	57.00	53.00	0.00	0.00		
6010.090	Benefits Workmans Compensation Ins	2,523.00	312.00	(273.00)	-10%	2,211.00	2,796.00	1,985.00	305.00		
6010.120	Benefits Long Term Disability	0.00	0.00	(199.00)	-100%	0.00	199.00	0.00	34.01		
6010.130	Benefits Life Insurance	0.00	0.00	(226.00)	-100%	0.00	226.00	0.00	32.18		
6010.140	Benefits FSA & PSA Admin and EAP Program	395.00	8.00	150.00	61%	387.00	245.00	204.81	46.04		
6010.150	Benefits Retirement Administration Fee	269.00	5.00	14.00	5%	264.00	255.00	0.00	29.52		
6010.900	Benefits OPEB contribution	4,852.00	(4,812.00)	4,852.00	N/A	9,664.00	0.00	0.00	0.00		OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
Account Classification Total: Personnel Services		$895,528.00	($4,485.00)	$85,801.00	11%	$900,013.00	$809,727.00	$519,043.96	$680,591.33		
SUPP & MAT - Supplies & Materials											
6100.100	Administrative Expense Dues, Licenses & Subscriptions	630.00	0.00	0.00	0%	630.00	630.00	0.00	398.00		
6100.110	Administrative Expense Envelopes	1,400.00	0.00	0.00	0%	1,400.00	1,400.00	1,574.00	386.00		
6100.180	Administrative Expense National Voter Regis Postcards	812.00	0.00	20.00	3%	812.00	792.00	859.00	146.00		
6100.190	Administrative Expense Office Supplies	20,000.00	0.00	0.00	0%	20,000.00	20,000.00	7,042.05	11,079.25		
6100.210	Administrative Expense Paper	2,000.00	0.00	0.00	0%	2,000.00	2,000.00	179.97	443.88		
6110.090	Supplies & Equipment Computers & Printers	7,847.00	0.00	970.00	14%	7,847.00	6,877.00	7,207.00	7,266.68		
6110.245	Supplies & Equipment Mobile Phones	2,000.00	0.00	0.00	0%	2,000.00	2,000.00	744.92	1,352.99		
6110.280	Supplies & Equipment Office Furniture	0.00	0.00	(2,000.00)	-100%	0.00	2,000.00	0.00	9,758.06	$2,000 decrease - no identified furniture replacement needs for this fiscal year.	
6110.440	Supplies & Equipment Voting Machines	280,765.00	(12,830.00)	(17,706.00)	-6%	293,595.00	298,471.00	123,328.60	159,961.45	The decrease of $4,876 reflects the conclusion of the projected lifespan and lease for current voting equipment.	Updated costs per Elections memo for amendment to FY27 costs.

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6120.010	Voting Machine & Poll Expenses Absentee Ballot Expenses	45,440.00	0.00	(43,860.00)	-49%	45,440.00	89,300.00	370.00	13,429.84	Increase is driven by rising costs for voting units and early voting. This includes costs for establishing two new precincts in districts 1 and 2.	
6120.020	Voting Machine & Poll Expenses Ballot Expenses	750.00	0.00	0.00	0%	750.00	750.00	0.00	0.00	Increase is for additional voter advertisements and notices, as well as large scale signage.	
6120.040	Voting Machine & Poll Expenses Election Board Member Mileage	3,800.00	0.00	0.00	0%	3,800.00	3,800.00	0.00	1,371.05		
6120.050	Voting Machine & Poll Expenses Election Cell Phone	1,750.00	0.00	0.00	0%	1,750.00	1,750.00	0.00	1,750.00		
6120.060	Voting Machine & Poll Expenses Election Judge Expense	8,700.00	0.00	(75,425.00)	-90%	8,700.00	84,125.00	6,178.43	206,889.88	The decrease of $75,425 is due to the transfer of election judge salary costs to account 6000.500	
6120.070	Voting Machine & Poll Expenses Election Judge Training Material	10,500.00	0.00	0.00	0%	10,500.00	10,500.00	0.00	538.00		
6120.080	Voting Machine & Poll Expenses Poll Rent & School Expense	3,800.00	0.00	1,000.00	36%	3,800.00	2,800.00	1,000.00	2,450.00	The increase of $1,000 accounts for the cost of utilizing the Princess Royale Ocean Resort as a polling location.	
6120.090	Voting Machine & Poll Expenses Specimen Ballot Expense	50,000.00	0.00	8,000.00	19%	50,000.00	42,000.00	0.00	41,670.22	The increase of $8,000 covers the actual costs of specimen ballot layout, printing, and postage.	
6120.095	Voting Machine & Poll Expenses State Allocation County Share	133,828.00	125,010.00	114,724.00	601%	8,818.00	19,104.00	5,531.78	19,108.79	The $10,286 decrease reflects the State's billing for Worcester.	Update to show County's 50% share of 108 new pollbooks.
6120.110	Voting Machine & Poll Expenses Voter Notification Cards	45,000.00	0.00	41,000.00	1025%	45,000.00	4,000.00	840.00	1,865.00		
6120.120	Voting Machine & Poll Expenses Voting Machine Supplies	12,800.00	0.00	2,000.00	19%	12,800.00	10,800.00	0.00	685.74		
6130.010	Equipment Maintenance Copier Lease	1,627.00	0.00	0.00	0%	1,627.00	1,627.00	823.13	1,411.08		
6130.060	Equipment Maintenance Software Licensing	0.00	0.00	0.00	N/A	0.00	0.00	0.00	294.22		
6130.070	Equipment Maintenance Software Maintenance Agreements	2,760.00	0.00	0.00	0%	2,760.00	2,760.00	2,403.32	3,412.99		
6130.100	Equipment Maintenance Other Equipment Lease	1,769.00	0.00	0.00	0%	1,769.00	1,769.00	0.00	0.00		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6150.050	Uniforms & Personal Equipment Uniforms	0.00	0.00	0.00	N/A	0.00	0.00	0.00	78.92		
6160.855	Grant Programs Elections	0.00	0.00	0.00	N/A	0.00	0.00	0.00	50,000.00		
Account Classification Total: Supplies & Materials		$637,978.00	$112,180.00	$28,723.00	5%	$525,798.00	$609,255.00	$158,082.20	$535,748.04		
MAINT & SVCS - Maintenance & Services											
6530.150	Consulting Services Temporary Clerical Staff	54,000.00	0.00	0.00	0%	54,000.00	54,000.00	745.06	39,222.69		
6550.040	Building Site Expenses Cleaning Contract	3,000.00	0.00	0.00	0%	3,000.00	3,000.00	2,067.72	2,799.50		
6550.050	Building Site Expenses Custodial Supplies	900.00	0.00	0.00	0%	900.00	900.00	324.56	560.39		
6550.060	Building Site Expenses Electricity	11,078.00	0.00	0.00	0%	11,078.00	11,078.00	8,114.13	8,750.04		
6550.081	Building Site Expenses Fire Extinguishers	100.00	0.00	0.00	0%	100.00	100.00	0.00	0.00		
6550.090	Building Site Expenses General Maintenance Repairs	0.00	0.00	0.00	N/A	0.00	0.00	200.48	898.97		
6550.170	Building Site Expenses Office Rent/Lease	93,115.00	0.00	(885.00)	-1%	93,115.00	94,000.00	86,015.66	73,599.96		
6550.180	Building Site Expenses Pest Control/Termite Insp	1,100.00	0.00	0.00	0%	1,100.00	1,100.00	0.00	0.00		
6550.220	Building Site Expenses Security Alarm Monitoring	750.00	0.00	0.00	0%	750.00	750.00	225.00	51.00		
6550.270	Building Site Expenses Telephone	6,840.00	0.00	0.00	0%	6,840.00	6,840.00	4,995.36	6,656.97		
6550.280	Building Site Expenses Tipping Fees	0.00	0.00	0.00	N/A	0.00	0.00	69.20	40.40		
6550.300	Building Site Expenses Trash Removal	1,200.00	0.00	1,200.00	N/A	1,200.00	0.00	0.00	0.00	The $1,200 increase is for a small dumpster for the office.	
6700.550	Other Maint. & Svcs Relocation Expense	0.00	0.00	0.00	N/A	0.00	0.00	0.00	1,139.00		
Account Classification Total: Maintenance & Services		$172,083.00	$0.00	$315.00	0%	$172,083.00	$171,768.00	$102,757.17	$133,718.92		
OTHR CHGS - Other Charges											
7000.020	Travel, Training & Expense Board Member Allowance	2,556.00	0.00	67.00	3%	2,556.00	2,489.00	0.00	0.00		
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	15,464.00	0.00	5,343.00	53%	15,464.00	10,121.00	330.00	4,542.44	The increase of $5,343 covers Election Center and IGO memberships and the associated costs of professional courses.	
7000.115	Travel, Training & Expense Mileage	4,500.00	0.00	500.00	13%	4,500.00	4,000.00	31.08	4,005.50		
Account Classification Total: Other Charges		$22,520.00	$0.00	$5,910.00	36%	$22,520.00	$16,610.00	$361.08	$8,547.94		
Department Total: 1006 - Elections Office		**$1,728,109.00**	**$107,695.00**	**$120,749.00**	**8%**	**$1,620,414.00**	**$1,607,360.00**	**$780,244.41**	**$1,358,606.23**		

Worcester County

Expense Annual Budget by Organization Report

1007 Human Resources

	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final	FY2026 Adopted Budget	FY2026 Actual Amount at 3/31/26	FY2025 Actual Amount
Department: 1007 Human Resources								
PERS SVCS - Personnel Services	$815,922.00	($10,161.00)	$62,088.00	8%	$826,083.00	$753,834.00	$511,706.12	$696,963.28
SUPP & MAT - Supplies & Materials	$27,969.00	$0.00	($526.00)	-2%	$27,969.00	$28,495.00	$10,825.20	$19,115.69
MAINT & SVCS - Maintenance & Services	$59,375.00	$0.00	($49,400.00)	-45%	$59,375.00	$108,775.00	$30,325.22	$37,871.18
OTHR CHGS - Other Charges	$31,405.00	$0.00	$264.00	1%	$31,405.00	$31,141.00	$6,337.88	$4,542.09
INTFND CHGS - Interfund Charges	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00
CAP EQ - Capital Equipment	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00
Department Total: Human Resources	**$934,671.00**	**($10,161.00)**	**$12,426.00**	**1%**	**$944,832.00**	**$922,245.00**	**$559,194.42**	**$758,492.24**

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
REVENUES											
Department: 1007 - Human Resources											
Location: 090 - Human Resources											
MISC - Miscellaneous											
4830	Workers Comp Reimbursement	5,000.00	0.00	5,000.00	N/A	5,000.00	0.00	7,683.14	0.00	Reimbursement from Chesapeake	
Account Classification Total: MISC - Miscellaneous		$5,000.00	$0.00	$5,000.00		$5,000.00	$0.00	$7,683.14	$0.00		
INTGOV ST - Intergovernmental - State Revenues											
5735.030	Other Grants Human Resources	3,500.00	0.00	3,500.00	N/A	3,500.00	0.00	0.00	639.89	CareFirst wellness credit reimbursement	
Account Total: Intergovernmental - State Revenues		$3,500.00	$0.00	$3,500.00		$3,500.00	$0.00	$0.00	$639.89		
Location Total: 090 - Human Resources		$8,500.00	$0.00	$8,500.00		$8,500.00	$0.00	$7,683.14	$639.89		
Department Total: 1007 - Human Resources		**$8,500.00**	**$0.00**	**$8,500.00**		**$8,500.00**	**$0.00**	**$7,683.14**	**$639.89**		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
EXPENSES											
Department:	**1007 - Human Resources**										
Location:	**090 - Human Resources**										
PERS SVCS - Personnel Services											
6000.100	Personnel Services Salaries	504,654.00	0.00	46,072.00	10%	504,654.00	458,582.00	327,878.32	426,017.14		
6000.400	Personnel Services Overtime Pay	4,000.00	0.00	0.00	0%	4,000.00	4,000.00	924.52	2,601.00	$4K -Same as FY 26	
6010.020	Benefits Contingency	154.00	3.00	(31.00)	-17%	151.00	185.00	0.00	71.10		
6010.025	Benefits Deferred Comp Match	8,156.00	0.00	5,156.00	172%	8,156.00	3,000.00	0.00	4,942.50		
6010.030	Benefits Hospitalization Insurance	63,391.00	(94.00)	7,246.00	13%	63,485.00	56,145.00	39,355.45	50,228.97		
6010.050	Benefits Retirement	65,855.00	0.00	4,955.00	8%	65,855.00	60,900.00	42,146.77	51,733.91		
6010.060	Benefits Social Security Taxes	38,623.00	0.00	3,228.00	9%	38,623.00	35,395.00	23,913.27	31,247.66		
6010.070	Benefits Unemployment Insurance	199.00	4.00	14.00	8%	195.00	185.00	0.00	0.00		
6010.090	Benefits Workmans Compensation Ins	8,619.00	1,065.00	(1,102.00)	-11%	7,554.00	9,721.00	6,901.00	8,163.00		
6010.120	Benefits Long Term Disability	1,241.00	0.00	548.00	79%	1,241.00	693.00	264.78	911.72		
6010.130	Benefits Life Insurance	1,043.00	0.00	258.00	33%	1,043.00	785.00	222.24	862.79		
6010.140	Benefits FSA & PSA Admin and EAP Program	1,349.00	26.00	499.00	59%	1,323.00	850.00	712.05	1,188.16		
6010.150	Benefits Retirement Administration Fee	919.00	18.00	32.00	4%	901.00	887.00	0.00	792.16		
6010.900	Benefits OPEB contribution	10,027.00	(9,944.00)	(10,341.00)	-51%	19,971.00	20,368.00	0.00	21,726.00		OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
Account Classification Total: Personnel Services		$708,230.00	($8,922.00)	$56,534.00	9%	$717,152.00	$651,696.00	$442,318.40	$600,486.11		
SUPP & MAT - Supplies & Materials											
6100.010	Administrative Expense Administrative Expenses	540.00	0.00	0.00	0%	540.00	540.00	284.95	359.95	Water cooler in break room	
6100.040	Administrative Expense Alcohol and Drug Testing Supplie	363.00	0.00	0.00	0%	363.00	363.00	0.00	223.75	Same as FY26	
6100.050	Administrative Expense Background Checks	2,500.00	0.00	(3,500.00)	-58%	2,500.00	6,000.00	1,009.46	533.00	Decrease based on actuals	
6100.060	Administrative Expense Books and Publications	700.00	0.00	100.00	17%	700.00	600.00	0.00	876.65	Price increased and added to more locations	
6100.100	Administrative Expense Dues, Licenses & Subscriptions	1,030.00	0.00	310.00	43%	1,030.00	720.00	678.25	528.00	Added ESHRM Local chapter	
6100.110	Administrative Expense Envelopes	400.00	0.00	0.00	0%	400.00	400.00	308.22	199.23		
6100.150	Administrative Expense Incentives & Events	1,250.00	0.00	0.00	0%	1,250.00	1,250.00	318.62	314.87		
6100.190	Administrative Expense Office Supplies	2,400.00	0.00	0.00	0%	2,400.00	2,400.00	866.14	1,988.69		
6100.210	Administrative Expense Paper	1,200.00	0.00	(72.00)	-6%	1,200.00	1,272.00	766.21	1,232.25	New is 1095C paper. Was in Treasurer's Office	
6110.090	Supplies & Equipment Computers & Printers	6,300.00	0.00	2,300.00	58%	6,300.00	4,000.00	2,007.31	4,378.34	2 replacements and 2 new	
6110.245	Supplies & Equipment Mobile Phones	2,076.00	0.00	36.00	2%	2,076.00	2,040.00	1,367.48	2,071.99	HR Director, Deputy, Risk Manager, and Recruiter cell phones	

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6110.290	Supplies & Equipment Other Office Equipment	510.00	0.00	0.00	0%	510.00	510.00	253.20	249.98	Replace chair and floor mat	
6130.010	Equipment Maintenance Copier Lease	2,400.00	0.00	0.00	0%	2,400.00	2,400.00	1,247.28	2,217.46		
6150.050	Uniforms & Personal Equipment Uniforms	850.00	0.00	0.00	0%	850.00	850.00	0.00	822.42		
Account Classification Total: Supplies & Materials		$22,519.00	$0.00	($826.00)	-4%	$22,519.00	$23,345.00	$9,107.12	$15,996.58		
MAINT & SVCS - Maintenance & Services											
6530.040	Consulting Services Consulting Services	0.00	0.00	(50,000.00)	-100%	0.00	50,000.00	0.00	0.00	Removed $50K for salary survey	
6530.050	Consulting Services Crisis/Fitness for Duty	2,000.00	0.00	0.00	0%	2,000.00	2,000.00	0.00	0.00		
6530.080	Consulting Services Physicals, Shots & Drug Testing	31,875.00	0.00	(500.00)	-2%	31,875.00	32,375.00	15,915.94	20,868.21	Physical price increase of $20. Drug test increased $10-$20 depending on the type.	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	3,500.00	0.00	0.00	0%	3,500.00	3,500.00	2,153.90	3,187.62		
6540.030	Vehicle Operating Expenses Vehicle Maintenance	2,500.00	0.00	1,000.00	67%	2,500.00	1,500.00	603.85	952.75	Ford Ranger will need tires replaced	
6550.270	Building Site Expenses Telephone	500.00	0.00	100.00	25%	500.00	400.00	382.41	393.65	Fax line and rates increased	
6900.040	Advertising Personnel Advertisements	19,000.00	0.00	0.00	0%	19,000.00	19,000.00	11,269.12	12,468.95		
Account Classification Total: Maintenance & Services		$59,375.00	$0.00	($49,400.00)	-45%	$59,375.00	$108,775.00	$30,325.22	$37,871.18		
OTHR CHGS - Other Charges											
7000.040	Travel, Training & Expense Continuing Education/Certification	3,120.00	0.00	(105.00)	-3%	3,120.00	3,225.00	312.00	1,843.07		
7000.060	Travel, Training & Expense Educational Training	12,300.00	0.00	(8,500.00)	-41%	12,300.00	20,800.00	1,411.00	1,409.52	$15K for onsite training $800 for HR staff	
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	15,935.00	0.00	8,919.00	127%	15,935.00	7,016.00	4,608.88	1,265.00	Conferences for Risk Manager, HR Director, and HR Recruiter	
7000.115	Travel, Training & Expense Mileage	50.00	0.00	(50.00)	-50%	50.00	100.00	6.00	24.50		
Account Classification Total: Other Charges		$31,405.00	$0.00	$264.00	1%	$31,405.00	$31,141.00	$6,337.88	$4,542.09		
Location Total: 090 - Human Resources		$821,529.00	($8,922.00)	$6,572.00	1%	$830,451.00	$814,957.00	$488,088.62	$658,895.96		
Location: 095 - Volunteer Services											
PERS SVCS - Personnel Services											
6000.100	Personnel Services Salaries	66,345.00	0.00	3,454.00	5%	66,345.00	62,891.00	44,659.69	59,643.90		
6010.020	Benefits Contingency	20.00	0.00	(5.00)	-20%	20.00	25.00	0.00	27.47		
6010.030	Benefits Hospitalization Insurance	24,306.00	(37.00)	3,449.00	17%	24,343.00	20,857.00	14,767.15	19,410.33		
6010.050	Benefits Retirement	8,818.00	0.00	466.00	6%	8,818.00	8,352.00	5,781.78	8,051.55		
6010.060	Benefits Social Security Taxes	5,080.00	0.00	262.00	5%	5,080.00	4,818.00	3,067.68	4,093.28		
6010.070	Benefits Unemployment Insurance	26.00	0.00	1.00	4%	26.00	25.00	0.00	0.00		
6010.090	Benefits Workmans Compensation Ins	1,133.00	140.00	(200.00)	-15%	993.00	1,333.00	947.00	1,109.00		
6010.120	Benefits Long Term Disability	167.00	0.00	72.00	76%	167.00	95.00	36.30	127.87		
6010.130	Benefits Life Insurance	141.00	0.00	33.00	31%	141.00	108.00	30.48	121.00		
6010.140	Benefits FSA & PSA Admin and EAP Program	177.00	3.00	60.00	51%	174.00	117.00	97.64	163.89		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6010.150	Benefits Retirement Administration Fee	121.00	3.00	(1.00)	-1%	118.00	122.00	0.00	107.88		
6010.900	Benefits OPEB contribution	1,358.00	(1,348.00)	(2,037.00)	-60%	2,706.00	3,395.00	0.00	3,621.00		OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
Account Classification Total: Personnel Services		$107,692.00	($1,239.00)	$5,554.00	5%	$108,931.00	$102,138.00	$69,387.72	$96,477.17		
SUPP & MAT - Supplies & Materials											
6100.150	Administrative Expense Incentives & Events	5,450.00	0.00	300.00	6%	5,450.00	5,150.00	1,718.08	2,414.73	Increased $300 due to cost increase	
6100.190	Administrative Expense Office Supplies	0.00	0.00	0.00	N/A	0.00	0.00	0.00	64.40		
6160.043	Grant Programs Other Grants	0.00	0.00	0.00	N/A	0.00	0.00	0.00	639.98		
Account Classification Total: Supplies & Materials		$5,450.00	$0.00	$300.00	6%	$5,450.00	$5,150.00	$1,718.08	$3,119.11		
Location Total: 095 - Volunteer Services		$113,142.00	($1,239.00)	$5,854.00	5%	$114,381.00	$107,288.00	$71,105.80	$99,596.28		
Department Total: 1007 - Human Resources		**$934,671.00**	**($10,161.00)**	**$12,426.00**	**1%**	**$944,832.00**	**$922,245.00**	**$559,194.42**	**$758,492.24**		

Worcester County

Expense Annual Budget by Organization Report

1008 Development, Review & Permits

	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final	FY2026 Adopted Budget	FY2026 Actual Amount at 3/31/26	FY2025 Actual Amount
Department: 1008 Development, Review & Permits								
PERS SVCS - Personnel Services	$2,732,639.00	($359,629.45)	($118,990.00)	-4%	$3,092,268.45	$2,851,629.00	$1,862,932.04	$2,588,033.80
SUPP & MAT - Supplies & Materials	$272,710.00	($11,400.00)	($19,909.00)	-7%	$284,110.00	$292,619.00	$61,735.38	$212,351.62
MAINT & SVCS - Maintenance & Services	$73,410.00	$0.00	$0.00	0%	$73,410.00	$73,410.00	$67,673.04	$153,961.82
OTHR CHGS - Other Charges	$50,317.00	($7,724.00)	($7,044.00)	-12%	$58,041.00	$57,361.00	$30,199.70	$45,004.28
INTFND CHGS - Interfund Charges	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00
CAP EQ - Capital Equipment	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00
Department Total: Development, Review & Permits	**$3,129,076.00**	**($378,753.45)**	**($145,943.00)**	**-4%**	**$3,507,829.45**	**$3,275,019.00**	**$2,022,540.16**	**$2,999,351.52**

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
REVENUES											
Department 1008 - Development, Review & Permits											
LIC/PRMT - Licenses and Permits											
4900	Liquor Licenses	950,000.00	0.00	0.00	0%	950,000.00	950,000.00	760,587.50	944,343.75		
4905	Vending Machine Licenses	70,000.00	0.00	5,000.00	8%	70,000.00	65,000.00	12,960.00	71,140.00	increased to reflect trends	
4915	Occupational Licenses	7,000.00	0.00	(27,000.00)	-79%	7,000.00	34,000.00	24,793.00	7,055.00	Biennial Electrical Registration	
4927	Rental License Fee	205,000.00	0.00	10,000.00	5%	205,000.00	195,000.00	124,170.00	218,620.00	increased to reflect trends	
4930	Building Permits	315,000.00	0.00	(35,000.00)	-10%	315,000.00	350,000.00	252,439.53	297,443.17	decreased to reflect trends	
4932	Electrical Permits	21,000.00	0.00	0.00	0%	21,000.00	21,000.00	14,525.00	21,325.00		
4955	Raffle Permits	1,500.00	0.00	0.00	0%	1,500.00	1,500.00	1,539.94	1,575.00		
5060.100	Licenses and Permits Board of Zoning Appeal Fee	29,000.00	0.00	4,000.00	16%	29,000.00	25,000.00	17,740.00	29,210.00	increased to reflect trends	
5060.300	Licenses and Permits Site Plan Review	12,000.00	0.00	1,000.00	9%	12,000.00	11,000.00	9,315.27	13,080.51	increased to reflect trends	
5060.400	Licenses and Permits Rezoning Fee	2,000.00	0.00	0.00	0%	2,000.00	2,000.00	4,074.99	6,225.25		
5060.500	Licenses and Permits Subdivision Review Fee	12,000.00	0.00	0.00	0%	12,000.00	12,000.00	4,950.00	7,695.00		
5060.600	Licenses and Permits Text Amendment Application Fee	1,200.00	0.00	0.00	0%	1,200.00	1,200.00	750.00	1,600.00		
Account Classification Total: Licenses and Permits		$1,625,700.00	$0.00	($42,000.00)	-3%	$1,625,700.00	$1,667,700.00	$1,227,845.23	$1,619,312.68		
CHG SVC - Charges for Services											
5070.300	Sale of Publications & Copies Dev. Review & Permitting	50.00	0.00	0.00	0%	50.00	50.00	44.00	35.00		
5085	Liquor Advertising Fees	1,600.00	0.00	400.00	33%	1,600.00	1,200.00	600.00	1,560.00		
Account Classification Total: Charges for Services		$1,650.00	$0.00	$400.00	32%	$1,650.00	$1,250.00	$644.00	$1,595.00		
INTGOV FED - Intergovernmental - Federal Revenues											
5625	CDBG Housing Rehab Grant	150,000.00	0.00	0.00	0%	150,000.00	150,000.00	11,665.00	38,235.00		
5628	Housing Federal Grant	0.00	0.00	0.00	N/A	0.00	0.00	(22,943.10)	100,000.00		
Account Total: Intergovernmental - Federal Revenues		$150,000.00	$0.00	$0.00	0%	$150,000.00	$150,000.00	($11,278.10)	$138,235.00		
INTGOV ST - Intergovernmental - State Revenues											
5515	DHCD Housing Administration Fee	7,000.00	0.00	0.00	0%	7,000.00	7,000.00	11,276.05	0.00		
5517	Other Housing Rehab Income	0.00	0.00	0.00	N/A	0.00	0.00	0.00	0.00		
Account Total: Intergovernmental - State Revenues		$7,000.00	$0.00	$0.00	0%	$7,000.00	$7,000.00	$11,276.05	$0.00		
Department Total: 1008 - Development, Review & Permit		**$1,784,350.00**	**$0.00**	**($41,600.00)**	**-2%**	**$1,784,350.00**	**$1,825,950.00**	**$1,228,487.18**	**$1,759,142.68**		

Worcester County

FY2027 Budget Worksheet Report

Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
EXPENSES											
Department: 1008 - Development, Review & Permits											
PERS SVCS - Personnel Services											
6000.100	Personnel Services Salaries	1,905,489.00	(200,452.08)	(35,971.00)	-2%	2,105,941.08	1,941,460.00	1,342,489.74	1,777,778.37		
6000.400	Personnel Services Overtime Pay	3,000.00	0.00	0.00	0%	3,000.00	3,000.00	0.00	2,780.73		
6010.020	Benefits Contingency	580.00	(42.00)	(202.00)	-26%	622.00	782.00	0.00	438.34		
6010.025	Benefits Deferred Comp Match	18,812.00	0.00	3,812.00	25%	18,812.00	15,000.00	0.00	11,400.48		
6010.030	Benefits Hospitalization Insurance	351,764.00	(44,081.04)	18,619.00	6%	395,845.04	333,145.00	218,212.27	309,671.53		
6010.050	Benefits Retirement	220,609.00	(43,112.76)	(37,217.00)	-14%	263,721.76	257,826.00	170,018.04	198,907.94		
6010.060	Benefits Social Security Taxes	145,772.00	(15,334.15)	(3,028.00)	-2%	161,106.15	148,800.00	97,950.90	130,012.48		
6010.070	Benefits Unemployment Insurance	750.00	(54.00)	(31.00)	-4%	804.00	781.00	0.00	0.00		
6010.090	Benefits Workmans Compensation Ins	32,543.00	1,372.00	(8,610.00)	-21%	31,171.00	41,153.00	29,215.00	34,467.00		
6010.120	Benefits Long Term Disability	4,330.00	(811.02)	1,396.00	48%	5,141.02	2,934.00	1,104.78	3,808.70		
6010.130	Benefits Life Insurance	3,637.00	(681.40)	312.00	9%	4,318.40	3,325.00	927.96	3,604.27		
6010.140	Benefits FSA & PSA Admin and EAP Program	5,092.00	(367.00)	1,493.00	41%	5,459.00	3,599.00	3,013.35	5,000.80		
6010.150	Benefits Retirement Administration Fee	3,469.00	(249.00)	(287.00)	-8%	3,718.00	3,756.00	0.00	3,343.16		
6010.900	Benefits OPEB contribution	36,792.00	(55,817.00)	(59,276.00)	-62%	92,609.00	96,068.00	0.00	106,820.00		OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
Account Classification Total: Personnel Services		$2,732,639.00	($359,629.45)	($118,990.00)	-4%	$3,092,268.45	$2,851,629.00	$1,862,932.04	$2,588,033.80		
SUPP & MAT - Supplies & Materials											
6100.010	Administrative Expense Administrative Expenses	1,300.00	0.00	100.00	8%	1,300.00	1,200.00	1,000.90	1,327.84		
6100.052	Administrative Expense Bank Fees	0.00	0.00	0.00	N/A	0.00	0.00	0.00	1,170.99		
6100.060	Administrative Expense Books and Publications	1,000.00	0.00	(915.00)	-48%	1,000.00	1,915.00	362.97	1,076.31	Reduced purchases of code supplements	
6100.070	Administrative Expense International Bldg Code Supplies	500.00	0.00	0.00	0%	500.00	500.00	66.40	97.00		
6100.080	Administrative Expense Copier Supplies	75.00	0.00	0.00	0%	75.00	75.00	0.00	0.00		
6100.100	Administrative Expense Dues, Licenses & Subscriptions	3,719.00	(200.00)	420.00	13%	3,919.00	3,299.00	911.40	2,580.30		Reduction due to department restructuring.
6100.110	Administrative Expense Envelopes	1,500.00	0.00	0.00	0%	1,500.00	1,500.00	784.17	1,350.18		
6100.190	Administrative Expense Office Supplies	2,500.00	0.00	(500.00)	-17%	2,500.00	3,000.00	1,002.93	1,704.93		
6100.210	Administrative Expense Paper	2,000.00	0.00	0.00	0%	2,000.00	2,000.00	913.26	1,614.51		
6100.230	Administrative Expense Postage & Freight	3,500.00	0.00	0.00	0%	3,500.00	3,500.00	4,776.33	4,285.98		
6100.240	Administrative Expense Printing Expense	2,500.00	0.00	0.00	0%	2,500.00	2,500.00	891.29	3,121.86		
6110.080	Supplies & Equipment Computer Repairs & Supplies	750.00	0.00	0.00	0%	750.00	750.00	125.58	37.99		
6110.090	Supplies & Equipment Computers & Printers	4,236.00	(8,700.00)	(6,644.00)	-61%	12,936.00	10,880.00	3,577.23	15,980.90	Increase due to new lease for printer/scanner	Reduction due to department restructuring.
6110.140	Supplies & Equipment GIS Mapping Supplies	4,900.00	0.00	(6,132.00)	-56%	4,900.00	11,032.00	6,721.64	2,081.27	Eliminated one time FY26 purchase of GPS unit	
6110.245	Supplies & Equipment Mobile Phones	6,820.00	0.00	0.00	0%	6,820.00	6,820.00	4,135.72	5,913.78		
6110.270	Supplies & Equipment Office Equipment Repairs	300.00	0.00	0.00	0%	300.00	300.00	0.00	0.00		
6110.280	Supplies & Equipment Office Furniture	1,500.00	0.00	(1,500.00)	-50%	1,500.00	3,000.00	469.15	2,735.04	Reduction in furniture needs	

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6110.340	Supplies & Equipment Safety Program Equipment	150.00	0.00	0.00	0%	150.00	150.00	0.00	111.41		
6110.390	Supplies & Equipment Small Equipment	500.00	0.00	0.00	0%	500.00	500.00	0.00	159.01		
6130.010	Equipment Maintenance Copier Lease	3,500.00	0.00	522.00	18%	3,500.00	2,978.00	2,119.17	3,436.50		
6130.020	Equipment Maintenance Equipment Annual Maint Contr.	1,260.00	0.00	160.00	15%	1,260.00	1,100.00	1,100.00	1,100.00		
6130.060	Equipment Maintenance Software Licensing	34,000.00	0.00	0.00	0%	34,000.00	34,000.00	0.00	68.90		
6130.070	Equipment Maintenance Software Maintenance Agreements	5,000.00	(2,500.00)	(4,920.00)	-50%	7,500.00	9,920.00	2,420.00	3,273.66	Eliminated one time FY26 purchase of GPS unit maint. agreement	PACE Training on business rental licenses.
6150.040	Uniforms & Personal Equipment Uniform Allowance	3,000.00	0.00	(500.00)	-14%	3,000.00	3,500.00	0.00	3,360.21		
6160.031	Grant Programs DHCH MAHT Grant	0.00	0.00	0.00	N/A	0.00	0.00	6,750.00	0.00		
6160.075	Grant Programs Federal Funds	0.00	0.00	0.00	N/A	0.00	0.00	0.00	100,035.90		
6180.010	Housing Rehabilitation Program CDBG Advertising	700.00	0.00	0.00	0%	700.00	700.00	0.00	0.00		
6180.020	Housing Rehabilitation Program CDBG Appraisals & Credit Reports	1,500.00	0.00	0.00	0%	1,500.00	1,500.00	518.84	1,125.15		
6180.040	Housing Rehabilitation Program CDBG Housing Rehab Grant	150,000.00	0.00	0.00	0%	150,000.00	150,000.00	12,575.00	37,425.00		
6180.050	Housing Rehabilitation Program Housing Rental & Disability Cons	6,000.00	0.00	0.00	0%	6,000.00	6,000.00	0.00	0.00		
6180.060	Housing Rehabilitation Program Lead Paint Contract Inspections	23,000.00	0.00	0.00	0%	23,000.00	23,000.00	825.00	3,200.00		
6180.070	Housing Rehabilitation Program Program Income Expense	0.00	0.00	0.00	N/A	0.00	0.00	900.00	0.00		
6180.080	Housing Rehabilitation Program Special Loan Fee Expense	7,000.00	0.00	0.00	0%	7,000.00	7,000.00	8,788.40	13,977.00		
Account Classification Total: Supplies & Materials		$272,710.00	($11,400.00)	($19,909.00)	-7%	$284,110.00	$292,619.00	$61,735.38	$212,351.62		
MAINT & SVCS - Maintenance & Services											
6510.010	Legal Services Board/Commission Attorney	32,000.00	0.00	0.00	0%	32,000.00	32,000.00	20,868.75	30,543.75		
6510.050	Legal Services Court Reporters	4,000.00	0.00	0.00	0%	4,000.00	4,000.00	2,890.00	3,145.00		
6530.040	Consulting Services Consulting Services	0.00	0.00	0.00	N/A	0.00	0.00	20,207.50	83,642.50		
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	13,000.00	0.00	0.00	0%	13,000.00	13,000.00	6,942.77	11,020.14		
6540.030	Vehicle Operating Expenses Vehicle Maintenance	5,000.00	0.00	0.00	0%	5,000.00	5,000.00	4,712.60	4,862.15		
6550.081	Building Site Expenses Fire Extinguishers	150.00	0.00	0.00	0%	150.00	150.00	0.00	28.00		
6550.270	Building Site Expenses Telephone	1,260.00	0.00	0.00	0%	1,260.00	1,260.00	969.68	1,162.28		
6900.025	Advertising Legal Advertisements	18,000.00	0.00	0.00	0%	18,000.00	18,000.00	11,081.74	19,558.00		
Account Classification Total: Maintenance & Services		$73,410.00	$0.00	$0.00	0%	$73,410.00	$73,410.00	$67,673.04	$153,961.82		
OTHR CHGS - Other Charges											
7000.020	Travel, Training & Expense Board Member Allowance	26,400.00	0.00	0.00	0%	26,400.00	26,400.00	15,828.83	22,016.44		
7000.040	Travel, Training & Expense Continuing Education/Certificati	1,700.00	0.00	(35.00)	-2%	1,700.00	1,735.00	544.00	1,567.00		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
7000.060	Travel, Training & Expense Educational Training	3,500.00	0.00	500.00	17%	3,500.00	3,000.00	500.00	1,285.00		
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	18,717.00	(7,724.00)	(7,509.00)	-29%	26,441.00	26,226.00	13,326.87	19,940.75	Modified conference opportunities	Reduction due to department restructuring.
7000.115	Travel, Training & Expense Mileage	0.00	0.00	0.00	N/A	0.00	0.00	0.00	195.09		
Account Classification Total: Other Charges		$50,317.00	($7,724.00)	($7,044.00)	-12%	$58,041.00	$57,361.00	$30,199.70	$45,004.28		
Department Total: 1008 - Development, Review & Permits		**$3,129,076.00**	**($378,753.45)**	**($145,943.00)**	**-4%**	**$3,507,829.45**	**$3,275,019.00**	**$2,022,540.16**	**$2,999,351.52**		

Worcester County

Expense Annual Budget by Organization Report

1010 Environmental Programs

	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final	FY2026 Adopted Budget	FY2026 Actual Amount at 3/31/26	FY2025 Actual Amount
Department: 1010 Environmental Programs								
PERS SVCS - Personnel Services	$2,602,804.00	($61,466.66)	$235,468.00	10%	$2,664,270.66	$2,367,336.00	$1,623,253.78	$2,182,710.69
SUPP & MAT - Supplies & Materials	$483,109.00	($68,325.00)	$151,610.00	46%	$551,434.00	$331,499.00	$219,205.07	$408,432.10
MAINT & SVCS - Maintenance & Services	$266,032.00	$0.00	$100,680.00	61%	$266,032.00	$165,352.00	$123,176.82	$137,563.78
OTHR CHGS - Other Charges	$9,274.00	$0.00	$610.00	7%	$9,274.00	$8,664.00	$12,645.14	$2,888.00
INTFND CHGS - Interfund Charges	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00
CAP EQ - Capital Equipment	$50,000.00	$0.00	$0.00	0%	$50,000.00	$50,000.00	$47,339.94	$49,498.23
Department Total: Environmental Programs	**$3,411,219.00**	**($129,791.66)**	**$488,368.00**	**17%**	**$3,541,010.66**	**$2,922,851.00**	**$2,025,620.75**	**$2,781,092.80**

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
REVENUES											
Department: 1010 - Environmental Programs											
LIC/PRMT - Licenses and Permits											
4933	Commercial Plumbing Plan Review	2,000.00	0.00	(500.00)	-20%	2,000.00	2,500.00	0.00	500.00		
4941	Shoreline Construction Permit	20,000.00	0.00	0.00	0%	20,000.00	20,000.00	13,650.00	19,500.00		
4942	Timber Harvest Permit	3,000.00	0.00	0.00	0%	3,000.00	3,000.00	2,500.00	3,500.00		
4943	SEC/SWM Permit	45,000.00	0.00	0.00	0%	45,000.00	45,000.00	26,224.00	41,421.92		
4945.010	Environmental Permits Burn Permit	600.00	0.00	0.00	0%	600.00	600.00	360.00	320.00		
4945.020	Environmental Permits Campground Permit	4,000.00	0.00	0.00	0%	4,000.00	4,000.00	2,425.00	4,325.00		
4945.030	Environmental Permits Septic Permit	29,000.00	0.00	0.00	0%	29,000.00	29,000.00	30,050.00	43,135.00		
4945.040	Environmental Permits Waste Hauler Permit	3,000.00	0.00	0.00	0%	3,000.00	3,000.00	1,400.00	3,250.00		
4945.050	Environmental Permits Well Permit	16,800.00	0.00	0.00	0%	16,800.00	16,800.00	20,960.00	23,325.00		
4945.060	Environmental Permits Other	300.00	0.00	0.00	0%	300.00	300.00	350.00	150.00		
4945.070	Environmental Permits Review Fee	75,000.00	0.00	0.00	0%	75,000.00	75,000.00	50,650.00	76,610.00		
4960	Plumbing Permits	90,000.00	0.00	0.00	0%	90,000.00	90,000.00	48,925.00	94,495.50		
4965	Gas Permits	20,000.00	0.00	0.00	0%	20,000.00	20,000.00	17,515.00	28,774.90		
4970	Forestry Conservation Review Fees	6,000.00	0.00	0.00	0%	6,000.00	6,000.00	6,476.50	8,984.25		
Account Classification Total: Licenses and Permits		$314,700.00	$0.00	($500.00)	0%	$314,700.00	$315,200.00	$221,485.50	$348,291.57		
CHG SVC - Charges for Services											
4850.010	Credit Card Fees Environmental Programs	6,000.00	0.00	0.00	0%	6,000.00	6,000.00	2,780.18	5,692.47		
4940	Shoreline Construction Application Fee	31,000.00	0.00	0.00	0%	31,000.00	31,000.00	17,400.00	26,700.00		
5047	Stormwater Management Review Fee	110,000.00	0.00	0.00	0%	110,000.00	110,000.00	98,942.88	104,294.43		
5165	Critical Area Review Fees	8,000.00	0.00	0.00	0%	8,000.00	8,000.00	8,614.75	10,650.50		
5167	Water/Sewer Plan Amendment Fee	2,000.00	0.00	0.00	0%	2,000.00	2,000.00	0.00	0.00		
5230.010	Environmental Fees Perk Test Fee	22,000.00	0.00	6,000.00	38%	22,000.00	16,000.00	30,450.00	25,000.00		
5230.020	Environmental Fees Plat Review Fee	9,000.00	0.00	3,000.00	50%	9,000.00	6,000.00	7,640.00	10,450.00		
5230.030	Environmental Fees Water Sample Fee	500.00	0.00	0.00	0%	500.00	500.00	50.00	300.00		
5240	Shared Facility/Service Area Fee	500.00	0.00	0.00	0%	500.00	500.00	500.00	100.00		
Account Classification Total: Charges for Services		$189,000.00	$0.00	$9,000.00	5%	$189,000.00	$180,000.00	$166,377.81	$183,187.40		
INTGOV FED - Intergovernmental - Federal Revenues											
5785	MDE Beach Monitoring Grant	4,393.00	0.00	0.00	0%	4,393.00	4,393.00	4,393.37	3,261.08		
Account Total: Intergovernmental - Federal Revenues		$4,393.00	$0.00	$0.00	0%	$4,393.00	$4,393.00	$4,393.37	$3,261.08		
INTGOV ST - Intergovernmental - State Revenues											
5525	Conservation Easement Administrative Fee	25,000.00	0.00	0.00	0%	25,000.00	25,000.00	326,374.25	72,014.00		
5615	Maryland Coastal Bays	50,000.00	0.00	50,000.00	N/A	50,000.00	0.00	0.00	0.00	MCB Grant to County for 50% match for WIF grant	
5630	Water System Monitoring Grant	48,750.00	0.00	0.00	0%	48,750.00	48,750.00	14,062.50	48,750.00		
5662	BRF Operations & Maintenance Grant	42,000.00	0.00	0.00	0%	42,000.00	42,000.00	21,500.00	42,000.00		
5680	State Grant for Critical Areas	5,000.00	0.00	(4,000.00)	-44%	5,000.00	9,000.00	0.00	5,000.00	State Reduced Grant	

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
5715	Coastal Zone Grant	86,100.00	0.00	86,100.00	N/A	86,100.00	0.00	0.00	12,320.00	MDE EPA Grant for $86,100 for Greys Creek shoreline and marsh restoration award. Expected start in Fall of 2026	
5730	Septic System BRF Grant Program	375,000.00	0.00	75,000.00	25%	375,000.00	300,000.00	297,417.30	398,496.43	We will have admin fees with each replacement for estimated mileage and for each tank or connection billed	
5732	Conservation Easements Reimbursements	50,000.00	0.00	0.00	0%	50,000.00	50,000.00	0.00	937,680.90		
Account Total: Intergovernmental - State Revenues		$681,850.00	$0.00	$207,100.00	44%	$681,850.00	$474,750.00	$659,354.05	$1,516,261.33		
Department Total: 1010 - Environmental Programs		**$1,189,943.00**	**$0.00**	**$215,600.00**	**22%**	**$1,189,943.00**	**$974,343.00**	**$1,051,610.73**	**$2,051,001.38**		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
EXPENSES											
Department: 1010 - Environmental Programs											
PERS SVCS - Personnel Services											
6000.100	Personnel Services Salaries	1,751,285.00	(21,744.82)	165,629.00	10%	1,773,029.82	1,585,656.00	1,137,816.68	1,489,831.87		Correction to request.
6000.400	Personnel Services Overtime Pay	1,500.00	0.00	0.00	0%	1,500.00	1,500.00	233.63	0.00		
6010.020	Benefits Contingency	533.00	10.00	(106.00)	-17%	523.00	639.00	0.00	431.40		
6010.025	Benefits Deferred Comp Match	17,367.00	0.00	7,367.00	74%	17,367.00	10,000.00	0.00	10,525.00		
6010.030	Benefits Hospitalization Insurance	398,472.00	(5,327.04)	75,542.00	23%	403,799.04	322,930.00	228,888.94	304,774.93		
6010.050	Benefits Retirement	219,668.00	(2,886.76)	9,093.00	4%	222,554.76	210,575.00	146,085.70	154,840.24		
6010.060	Benefits Social Security Taxes	133,975.00	(1,662.88)	12,557.00	10%	135,637.88	121,418.00	82,253.37	107,747.76		
6010.070	Benefits Unemployment Insurance	690.00	14.00	52.00	8%	676.00	638.00	0.00	0.00		
6010.090	Benefits Workmans Compensation Ins	29,910.00	3,723.00	(3,701.00)	-11%	26,187.00	33,611.00	23,861.00	27,721.00		
6010.120	Benefits Long Term Disability	4,134.00	(53.76)	1,738.00	73%	4,187.76	2,396.00	898.56	3,192.79		
6010.130	Benefits Life Insurance	3,473.00	(45.40)	757.00	28%	3,518.40	2,716.00	754.74	3,021.42		
6010.140	Benefits FSA & PSA Admin and EAP Program	4,680.00	94.00	1,740.00	59%	4,586.00	2,940.00	2,461.16	4,067.36		
6010.150	Benefits Retirement Administration Fee	3,188.00	64.00	121.00	4%	3,124.00	3,067.00	0.00	2,688.92		
6010.900	Benefits OPEB contribution	33,929.00	(33,651.00)	(35,321.00)	-51%	67,580.00	69,250.00	0.00	73,868.00		OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
Account Classification Total: Personnel Services		$2,602,804.00	($61,466.66)	$235,468.00	10%	$2,664,270.66	$2,367,336.00	$1,623,253.78	$2,182,710.69		
SUPP & MAT - Supplies & Materials											
6100.030	Administrative Expense Alcohol and Drug Testing	200.00	0.00	0.00	0%	200.00	200.00	0.00	0.00		
6100.052	Administrative Expense Bank Fees	7,000.00	0.00	0.00	0%	7,000.00	7,000.00	3,549.38	6,748.77		
6100.060	Administrative Expense Books and Publications	585.00	0.00	0.00	0%	585.00	585.00	0.00	321.66		
6100.080	Administrative Expense Copier Supplies	464.00	0.00	120.00	35%	464.00	344.00	241.18	0.00		
6100.090	Administrative Expense Database/Shared Computer costs	1,350.00	0.00	0.00	0%	1,350.00	1,350.00	0.00	0.00		
6100.100	Administrative Expense Dues, Licenses & Subscriptions	2,670.00	0.00	(600.00)	-18%	2,670.00	3,270.00	550.00	1,557.00		
6100.190	Administrative Expense Office Supplies	5,000.00	0.00	0.00	0%	5,000.00	5,000.00	1,197.88	1,906.47		
6100.210	Administrative Expense Paper	600.00	0.00	0.00	0%	600.00	600.00	248.49	510.60		
6100.230	Administrative Expense Postage & Freight	250.00	0.00	0.00	0%	250.00	250.00	0.00	0.00		
6100.240	Administrative Expense Printing Expense	400.00	0.00	0.00	0%	400.00	400.00	0.00	540.00		
6110.050	Supplies & Equipment Camera Equipment	100.00	0.00	0.00	0%	100.00	100.00	0.00	0.00		
6110.080	Supplies & Equipment Computer Repairs & Supplies	9,200.00	6,000.00	6,000.00	188%	3,200.00	3,200.00	482.36	0.00		4 additional docking stations needed.

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6110.090	Supplies & Equipment Computers & Printers	7,930.00	0.00	(3,290.00)	-29%	7,930.00	11,220.00	10,800.97	5,070.54	Per IT Replacement list plus 2 adobe licenses	
6110.140	Supplies & Equipment GIS Mapping Supplies	400.00	0.00	0.00	0%	400.00	400.00	0.00	201.59		
6110.245	Supplies & Equipment Mobile Phones	8,250.00	250.00	830.00	11%	8,000.00	7,420.00	4,074.82	5,845.18	Needed to add phone and hotspot	Need 3 additional hotspots.
6110.270	Supplies & Equipment Office Equipment Repairs	225.00	0.00	50.00	29%	225.00	175.00	402.39	204.93		
6110.280	Supplies & Equipment Office Furniture	1,950.00	1,000.00	1,560.00	400%	950.00	390.00	172.78	76.99		Desk needed in FY27.
6110.290	Supplies & Equipment Other Office Equipment	665.00	0.00	420.00	171%	665.00	245.00	98.98	93.05		
6110.295	Supplies & Equipment Program Supplies and Equipment	1,645.00	0.00	(305.00)	-16%	1,645.00	1,950.00	1,039.20	1,584.57		
6110.340	Supplies & Equipment Safety Program Equipment	3,080.00	0.00	200.00	7%	3,080.00	2,880.00	1,896.33	1,289.07		
6110.390	Supplies & Equipment Small Equipment	1,045.00	525.00	525.00	101%	520.00	520.00	35.32	235.27		Replacement of 1 water level meter. 1 meter is broken.
6130.010	Equipment Maintenance Copier Lease	4,000.00	0.00	0.00	0%	4,000.00	4,000.00	1,262.89	3,196.78		
6150.050	Uniforms & Personal Equipment Uniforms	0.00	0.00	0.00	N/A	0.00	0.00	0.00	783.63		
6160.007	Grant Programs DNR Grants	76,100.00	0.00	76,100.00	N/A	76,100.00	0.00	0.00	0.00	Greys Creek Wetland and Shoreline Restoration	
6160.012	Grant Programs DNR Bainbridge Pond Project	0.00	(76,100.00)	0.00	N/A	76,100.00	0.00	0.00	0.00		$76,100 was removed due to duplication. This grant expense is already in account 6010.007.
6160.140	Grant Programs Septic Upgrade Grant	350,000.00	0.00	70,000.00	25%	350,000.00	280,000.00	193,152.10	378,266.00	Getting more demand for grants plus connection projects expected	
Account Classification Total: Supplies & Materials		$483,109.00	($68,325.00)	$151,610.00	46%	$551,434.00	$331,499.00	$219,205.07	$408,432.10		
MAINT & SVCS - Maintenance & Services											
6530.040	Consulting Services Consulting Services	109,000.00	0.00	99,000.00	990%	109,000.00	10,000.00	2,500.00	3,017.50	Added contracted services to Coastal Bays for SAV bed survey and to UMCES for Bays Report Card. Also put in there for the contracted services for Hydrocorp for Cross Connection Consulting for survey and verification of commercial, institutional, ind. accts.	
6530.140	Consulting Services Stormwater Management Review	110,000.00	0.00	0.00	0%	110,000.00	110,000.00	94,256.99	99,594.01		
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	23,000.00	0.00	0.00	0%	23,000.00	23,000.00	11,555.98	16,844.71		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6540.030	Vehicle Operating Expenses Vehicle Maintenance	5,500.00	0.00	1,000.00	22%	5,500.00	4,500.00	3,967.11	7,817.88	Repairs costing more to maintain and fix this fleet, even for newer models with issues not covered by warranty	
6540.040	Vehicle Operating Expenses Vehicle Registration	300.00	0.00	0.00	0%	300.00	300.00	200.00	100.00		
6550.040	Building Site Expenses Cleaning Contract	9,687.00	0.00	0.00	0%	9,687.00	9,687.00	7,144.68	5,314.95		
6550.140	Building Site Expenses Internet Access	3,600.00	0.00	480.00	15%	3,600.00	3,120.00	1,784.86	3,569.72		
6550.270	Building Site Expenses Telephone	1,045.00	0.00	0.00	0%	1,045.00	1,045.00	415.20	538.26		
6900.025	Advertising Legal Advertisements	1,400.00	0.00	200.00	17%	1,400.00	1,200.00	1,352.00	688.00		
6900.030	Advertising Legislative Advertisements	500.00	0.00	0.00	0%	500.00	500.00	0.00	0.00		
6900.060	Advertising Water & Sewer Plan Amendments	2,000.00	0.00	0.00	0%	2,000.00	2,000.00	0.00	78.75		
Account Classification Total: Maintenance & Services		$266,032.00	$0.00	$100,680.00	61%	$266,032.00	$165,352.00	$123,176.82	$137,563.78		
OTHR CHGS - Other Charges											
7000.020	Travel, Training & Expense Board Member Allowance	1,400.00	0.00	0.00	0%	1,400.00	1,400.00	500.00	500.00		
7000.040	Travel, Training & Expense Continuing Education/Certificati	635.00	0.00	0.00	0%	635.00	635.00	32.49	340.00		
7000.060	Travel, Training & Expense Educational Training	6,975.00	0.00	610.00	10%	6,975.00	6,365.00	7,838.20	990.00		
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	114.00	0.00	0.00	0%	114.00	114.00	4,256.45	1,058.00		
7000.115	Travel, Training & Expense Mileage	150.00	0.00	0.00	0%	150.00	150.00	18.00	0.00		
Account Classification Total: Other Charges		$9,274.00	$0.00	$610.00	7%	$9,274.00	$8,664.00	$12,645.14	$2,888.00		
CAP EQ - Capital Equipment											
9010.010	Capital Equipment New Vehicles	50,000.00	0.00	0.00	0%	50,000.00	50,000.00	47,339.94	49,498.23	Replacement vehicle for Current shortbed truck for water programs for EP Division. Heavy use vehicle	
Account Classification Total: Capital Equipment		$50,000.00	$0.00	$0.00	0%	$50,000.00	$50,000.00	$47,339.94	$49,498.23		
Department Total: 1010 - Environmental Programs		**$3,411,219.00**	**($129,791.66)**	**$488,368.00**	**17%**	**$3,541,010.66**	**$2,922,851.00**	**$2,025,620.75**	**$2,781,092.80**		

Worcester County

Expense Annual Budget by Organization Report

1011 Information Technology

	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final	FY2026 Adopted Budget	FY2026 Actual Amount at 3/31/26	FY2025 Actual Amount
Department: 1011 Information Technology								
PERS SVCS - Personnel Services	$1,962,586.00	$509,675.52	$285,245.00	17%	$1,452,910.48	$1,677,341.00	$1,106,719.26	$1,437,956.05
SUPP & MAT - Supplies & Materials	$59,580.00	$16,400.00	$34,700.00	139%	$43,180.00	$24,880.00	$18,011.79	$19,344.54
MAINT & SVCS - Maintenance & Services	$5,020.00	$0.00	$1,300.00	35%	$5,020.00	$3,720.00	$3,045.49	$1,955.62
OTHR CHGS - Other Charges	$21,324.00	$7,724.00	$12,124.00	132%	$13,600.00	$9,200.00	$4,167.13	$7,295.50
INTFND CHGS - Interfund Charges	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00
CAP EQ - Capital Equipment	$50,000.00	$0.00	$50,000.00		$50,000.00	$0.00	$0.00	$0.00
Department Total: Information Technology	**$2,098,510.00**	**$533,799.52**	**$383,369.00**	**22%**	**$1,564,710.48**	**$1,715,141.00**	**$1,131,943.67**	**$1,466,551.71**

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
EXPENSES											
Department:	**1011 - Information Technology**										
PERS SVCS - Personnel Services											
6000.100	Personnel Services Salaries	1,344,445.00	364,909.00	197,439.00	17%	979,536.00	1,147,006.00	797,474.57	1,014,581.86		Restructuring of department.
6000.400	Personnel Services Overtime Pay	13,400.00	0.00	0.00	0%	13,400.00	13,400.00	0.00	112.25		
6010.020	Benefits Contingency	409.00	69.00	(53.00)	-11%	340.00	462.00	0.00	195.69		
6010.025	Benefits Deferred Comp Match	10,956.00	0.00	956.00	10%	10,956.00	10,000.00	0.00	6,640.00		
6010.030	Benefits Hospitalization Insurance	253,247.00	79,612.20	79,067.00	45%	173,634.80	174,180.00	126,702.88	138,252.00		
6010.050	Benefits Retirement	178,103.00	48,472.52	25,781.00	17%	129,630.48	152,322.00	103,667.15	111,119.62		
6010.060	Benefits Social Security Taxes	102,873.00	27,923.10	15,126.00	17%	74,949.90	87,747.00	58,702.51	75,199.72		
6010.070	Benefits Unemployment Insurance	529.00	90.00	67.00	15%	439.00	462.00	0.00	0.00		
6010.090	Benefits Workmans Compensation Ins	22,961.00	5,929.00	(1,352.00)	-6%	17,032.00	24,313.00	17,260.00	21,023.00		
6010.120	Benefits Long Term Disability	3,355.00	913.94	1,622.00	94%	2,441.06	1,733.00	614.76	2,175.82		
6010.130	Benefits Life Insurance	2,818.00	767.76	853.00	43%	2,050.24	1,965.00	516.66	2,059.04		
6010.140	Benefits FSA & PSA Admin and EAP Program	3,593.00	610.00	1,467.00	69%	2,983.00	2,126.00	1,780.73	2,968.09		
6010.150	Benefits Retirement Administration Fee	2,447.00	415.00	228.00	10%	2,032.00	2,219.00	0.00	2,071.96		
6010.900	Benefits OPEB contribution	23,450.00	(20,036.00)	(35,956.00)	-61%	43,486.00	59,406.00	0.00	61,557.00		OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
Account Classification Total: Personnel Services		$1,962,586.00	$509,675.52	$285,245.00	17%	$1,452,910.48	$1,677,341.00	$1,106,719.26	$1,437,956.05		
SUPP & MAT - Supplies & Materials											
6100.010	Administrative Expense Administrative Expenses	700.00	0.00	0.00	0%	700.00	700.00	559.59	746.19		
6100.100	Administrative Expense Dues, Licenses & Subscriptions	280.00	200.00	200.00	250%	80.00	80.00	0.00	0.00		Addition of expenses due to department restructuring.
6100.190	Administrative Expense Office Supplies	600.00	0.00	0.00	0%	600.00	600.00	201.96	81.04		
6100.210	Administrative Expense Paper	200.00	0.00	0.00	0%	200.00	200.00	0.00	0.00		
6110.090	Supplies & Equipment Computers & Printers	23,300.00	8,700.00	20,940.00	887%	14,600.00	2,360.00	1,690.00	610.00	Replacing computers deemed necessary. 8 computers in total	Addition of computer replacements for GIS staff due to department restructuring.
6110.245	Supplies & Equipment Mobile Phones	25,000.00	0.00	6,060.00	32%	25,000.00	18,940.00	15,344.25	16,047.90	Increase in MAA360 licenses, additional cell phones and additional licenses countywide required.	
6110.280	Supplies & Equipment Office Furniture	1,200.00	0.00	0.00	0%	1,200.00	1,200.00	215.99	1,416.69	No change	
6130.070	Equipment Maintenance Software Maintenance Agreements	7,500.00	7,500.00	7,500.00	N/A	0.00	0.00	0.00	0.00		
6150.050	Uniforms & Personal Equipment Uniforms	800.00	0.00	0.00	0%	800.00	800.00	0.00	442.72	No change	

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
Account Classification Total: Supplies & Materials		$59,580.00	$16,400.00	$34,700.00	139%	$43,180.00	$24,880.00	$18,011.79	$19,344.54		
MAINT & SVCS - Maintenance & Services											
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	3,300.00	0.00	1,100.00	50%	3,300.00	2,200.00	1,416.27	1,540.85	Possible addition of another vehicle if approved.	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	1,680.00	0.00	200.00	14%	1,680.00	1,480.00	1,604.22	414.77	Increase based on additional vehicle approval.	
6540.040	Vehicle Operating Expenses Vehicle Registration	0.00	0.00	0.00	N/A	0.00	0.00	25.00	0.00		
6550.081	Building Site Expenses Fire Extinguishers	40.00	0.00	0.00	0%	40.00	40.00	0.00	0.00		
Account Classification Total: Maintenance & Services		$5,020.00	$0.00	$1,300.00	35%	$5,020.00	$3,720.00	$3,045.49	$1,955.62		
OTHR CHGS - Other Charges											
7000.040	Travel, Training & Expense Continuing Education/Certificati	7,000.00	0.00	2,000.00	40%	7,000.00	5,000.00	0.00	4,915.50	Offsite training and IT conference as scheduled.	
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	13,724.00	7,724.00	9,724.00	243%	6,000.00	4,000.00	4,167.13	2,380.00	MACO meetings and Director and Dep. Director meetings newly formed under MACO. This includes travel in state.	Addition of expenses due to department restructuring GIS Conferences transferred from DRP budget.
7000.115	Travel, Training & Expense Mileage	600.00	0.00	400.00	200%	600.00	200.00	0.00	0.00	Mileage for travel-increase in costs	
Account Classification Total: Other Charges		$21,324.00	$7,724.00	$12,124.00	132%	$13,600.00	$9,200.00	$4,167.13	$7,295.50		
CAP EQ - Capital Equipment											
9010.010	Capital Equipment New Vehicles	50,000.00	0.00	50,000.00	N/A	50,000.00	0.00	0.00	0.00	Request for New Mid-Size SUV	
Account Classification Total: Capital Equipment		$50,000.00	$0.00	$50,000.00		$50,000.00	$0.00	$0.00	$0.00		
Department Total: 1011 - Information Technology		**$2,098,510.00**	**$533,799.52**	**$383,369.00**	**22%**	**$1,564,710.48**	**$1,715,141.00**	**$1,131,943.67**	**$1,466,551.71**		

Worcester County

Expense Annual Budget by Organization Report

1090 Other General Government

	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final	FY2026 Adopted Budget	FY2026 Actual Amount at 3/31/26	FY2025 Actual Amount
Department: 1090 Other General Government								
SUPP & MAT - Supplies & Materials	$3,072,249.00	$72,660.00	$727,105.00	31%	$2,999,589.00	$2,345,144.00	$1,341,824.58	$5,863,477.70
MAINT & SVCS - Maintenance & Services	$1,351,495.00	$21,060.00	$306,501.00	29%	$1,330,435.00	$1,044,994.00	$658,095.11	$799,449.21
OTHR CHGS - Other Charges	$3,658,287.00	$4,220.00	$709,685.00	24%	$3,654,067.00	$2,948,602.00	$2,965,337.35	$1,847,977.31
CAP EQ - Capital Equipment	$0.00	$0.00	$0.00		$0.00	$0.00	$1,354,182.20	$0.00
Department Total: Other General Government	**$8,082,031.00**	**$97,940.00**	**$1,743,291.00**	**28%**	**$7,984,091.00**	**$6,338,740.00**	**$6,319,439.24**	**$8,510,904.22**

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
REVENUES											
Department: 1090 - Other General Government											
Location: 070 - Government Center											
INTGOV FED - Intergovernmental - Federal Revenues											
5664.020	US Fish and Wildlife Service Other General Government	6,326.00	0.00	0.00	0%	6,326.00	6,326.00	0.00	4,888.16		
Account Total: Intergovernmental - Federal Revenues		$6,326.00	$0.00	$0.00	0%	$6,326.00	$6,326.00	$0.00	$4,888.16		
INTGOV ST - Intergovernmental - State Revenues											
5645	Share of State Park Receipts	625,000.00	0.00	90,000.00	17%	625,000.00	535,000.00	0.00	682,182.72	Increase based on FY25 actuals.	
5663	Share of State Forest Land	70,000.00	0.00	0.00	0%	70,000.00	70,000.00	67,005.61	101,318.25		
Account Total: Intergovernmental - State Revenues		$695,000.00	$0.00	$90,000.00	15%	$695,000.00	$605,000.00	$67,005.61	$783,500.97		
Location Total: 070 - Government Center		$701,326.00	$0.00	$90,000.00	15%	$701,326.00	$611,326.00	$67,005.61	$788,389.13		
Department Total: 1090 - Other General Government		**$701,326.00**	**$0.00**	**$90,000.00**	**15%**	**$701,326.00**	**$611,326.00**	**$67,005.61**	**$788,389.13**		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
EXPENSES											
Department:	**1090 - Other General Government**										
Location:	**020 - Information Technology**										
SUPP & MAT - Supplies & Materials											
6100.100	Administrative Expense Dues, Licenses & Subscriptions	24,000.00	0.00	18,600.00	344%	24,000.00	5,400.00	4,193.08	6,255.26	Added a mandatory membership for MS-ISAC. This is mandated by the state now for Cyber security monitoring. The costs of Go-Daddy web hosting has increased.	
6100.190	Administrative Expense Office Supplies	8,000.00	0.00	(1,500.00)	-16%	8,000.00	9,500.00	298.80	2,068.77	Cell Phones covers and UPS need to be charged directly to departments.	
6110.080	Supplies & Equipment Computer Repairs & Supplies	10,000.00	0.00	0.00	0%	10,000.00	10,000.00	9,940.31	9,983.51	No changes	
6110.090	Supplies & Equipment Computers & Printers	20,000.00	0.00	0.00	0%	20,000.00	20,000.00	6,545.25	18,589.60	No Change	
6110.165	Supplies & Equipment IT	4,500.00	0.00	0.00	0%	4,500.00	4,500.00	0.00	0.00	No change	
6110.390	Supplies & Equipment Small Equipment	10,000.00	0.00	(1,000.00)	-9%	10,000.00	11,000.00	4,575.32	0.00	Reduced by 1k due to a reduction in spending for this category.	
6130.020	Equipment Maintenance Equipment Annual Maint Contr.	968,000.00	0.00	816,000.00	537%	968,000.00	152,000.00	149,634.08	87.81	Cost of Skyline monthly maintenance increased. WE added a yearly cost of 161k to cover maintenance contract for countywide camera system. Request from Emergency Services to add 150k for microwave connectivity from Mystic to OC Public Safety Building. Another request form ES to add 495k for hardware replacement for 911 backbone. Joint effort with Board of Education.	
6130.025	Equipment Maintenance Equipment Upgrades & Replacement	19,000.00	0.00	19,000.00	N/A	19,000.00	0.00	0.00	0.00	Audio Upgrade in Board Room/Additional mics/one time expense	
6130.042	Equipment Maintenance Network	254,000.00	0.00	48,000.00	23%	254,000.00	206,000.00	102,577.80	178,236.92	Adding maintenance for security camera switches. These are now managed by IT and secured by IT.	

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6130.060	Equipment Maintenance Software Licensing	336,450.00	44,000.00	188,535.00	127%	292,450.00	147,915.00	97,778.10	94,146.06	Per DRP adding ESRI Enterprise Licensing for county populations up to 50k small government. This increases every year. This year 28k, next year 35k the third will be 42k.	Requested increase of $44,000 for ChatGPT AI 150 user licenses for the County.
6130.070	Equipment Maintenance Software Maintenance Agreements	249,000.00	25,000.00	(762,365.00)	-75%	224,000.00	1,011,365.00	353,672.56	122,569.77	Moving several GL Lines from .070 to .060. Reduced cost of VMWare licenses. Slight increases on Avaya maintenance. Added an additional support cost for AVAYA to cover a project to move libraries over to the county PRI. This will cut costs over time as we will disconnect all local phone lines and move to a central circuit. Added 28k to cover E911 mandate.	Request to add Artic Wolf Incident Response Retainer for cybersecurity breaches.
6130.075	Equipment Maintenance Software Upgrades	199,250.00	0.00	62,050.00	45%	199,250.00	137,200.00	89,533.18	128,682.40	Adding additional licenses for Microsoft 365. Moved other GL accounts. Reduced cost of Windows Licensing to 20k.	
6160.043	Grant Programs Other Grants	100,000.00	0.00	0.00	0%	100,000.00	100,000.00	0.00	63,209.85	No changes on this and as we wrap up Broadband in the county this will most likely go away in the next FY.	
Account Classification Total: Supplies & Materials		$2,202,200.00	$69,000.00	$387,320.00	21%	$2,133,200.00	$1,814,880.00	$818,748.48	$623,829.95		
MAINT & SVCS - Maintenance & Services											
6500.090	Systems Maintenance Wireless Network Upgrades	500.00	0.00	0.00	0%	500.00	500.00	0.00	0.00	Adding wireless access points now that camera project is underway.	
6530.110	Consulting Services Programming	0.00	0.00	(12,000.00)	-100%	0.00	12,000.00	9,257.43	12,939.92	This GL line has been moved to 100.1090.020.6550.230	

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6550.230	Building Site Expenses Security System Expenses	177,100.00	0.00	177,100.00	N/A	177,100.00	0.00	0.00	0.00	Additional access control for doors in Sheriff's Office, Public Works and other county buildings as needed. Adding maintenance for county-wide camera system as approved in FY26.	
6550.305	Building Site Expenses Utility Locator	500.00	0.00	0.00	0%	500.00	500.00	210.83	439.02	No changes	
6700.250	Other Maint. & Svcs Internet Service	8,000.00	0.00	2,800.00	54%	8,000.00	5,200.00	5,862.21	6,297.50	Comcast increases for the year. We are currently under no contract. This is for open wi-fi for guests at the county building.	
Account Classification Total: Maintenance & Services		$186,100.00	$0.00	$167,900.00	923%	$186,100.00	$18,200.00	$15,330.47	$19,676.44		
OTHR CHGS - Other Charges											
7000.060	Travel, Training & Expense Educational Training	15,800.00	0.00	6,300.00	66%	15,800.00	9,500.00	3,917.20	470.40	Adding 800 for employee incentives to complete Cyber Security training,	
Account Classification Total: Other Charges		$15,800.00	$0.00	$6,300.00	66%	$15,800.00	$9,500.00	$3,917.20	$470.40		
Location Total: 020 - Information Technology		$2,404,100.00	$69,000.00	$561,520.00	30%	$2,335,100.00	$1,842,580.00	$837,996.15	$643,976.79		
Location: 025 - Management Information System											
SUPP & MAT - Supplies & Materials											
6110.270	Supplies & Equipment Office Equipment Repairs	1,000.00	0.00	0.00	0%	1,000.00	1,000.00	0.00	508.14	No changes	
6110.350	Supplies & Equipment Scanners	10,000.00	0.00	0.00	0%	10,000.00	10,000.00	1,213.83	7,915.00	No Change	
6130.060	Equipment Maintenance Software Licensing	54,200.00	0.00	54,200.00	N/A	54,200.00	0.00	27,096.00	0.00	MUNIS Software Licensing	
6130.070	Equipment Maintenance Software Maintenance Agreements	479,874.00	0.00	318,685.00	198%	479,874.00	161,189.00	157,685.54	139,533.85	MUNIS ERP Maintenance addition, New World Maintenance Increase and addition for Tyler Permitting and Licensing maintenance post implementation. Bluebeam added per DRP request to assist with digital plan review. Consulting hours for training also added.	
Account Classification Total: Supplies & Materials		$545,074.00	$0.00	$372,885.00	217%	$545,074.00	$172,189.00	$185,995.37	$147,956.99		
OTHR CHGS - Other Charges											
7000.060	Travel, Training & Expense Educational Training	5,000.00	0.00	0.00	0%	5,000.00	5,000.00	654.26	0.00	Tyler additional training	
Account Classification Total: OTHR CHGS - Other Charges		$5,000.00	$0.00	$0.00	0%	$5,000.00	$5,000.00	$654.26	$0.00		
Location Total: 025 - Management Information Systems		$550,074.00	$0.00	$372,885.00	210%	$550,074.00	$177,189.00	$186,649.63	$147,956.99		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
Location:	**050 - Courthouse**										
MAINT & SVCS - Maintenance & Services											
6550.030	Building Site Expenses Carpet/VCT Cleaning	3,000.00	0.00	0.00	0%	3,000.00	3,000.00	0.00	7,130.58		
6550.050	Building Site Expenses Custodial Supplies	14,400.00	0.00	1,140.00	9%	14,400.00	13,260.00	8,674.18	11,678.08	Increase based on actual expenses through December.	
6550.060	Building Site Expenses Electricity	93,000.00	0.00	0.00	0%	93,000.00	93,000.00	67,020.93	90,443.01		
6550.070	Building Site Expenses Elevator Testing	11,500.00	0.00	1,200.00	12%	11,500.00	10,300.00	10,395.00	11,331.00	Increase costs based on FY25 actuals.	
6550.080	Building Site Expenses Fire Alarm Testing	2,030.00	0.00	0.00	0%	2,030.00	2,030.00	1,028.52	0.00		
6550.081	Building Site Expenses Fire Extinguishers	225.00	0.00	0.00	0%	225.00	225.00	0.00	94.50		
6550.090	Building Site Expenses General Maintenance Repairs	45,000.00	0.00	(5,000.00)	-10%	45,000.00	50,000.00	31,694.87	27,791.39	Decrease general maintenance based on previous years actuals.	
6550.100	Building Site Expenses Generator Services & Repairs	2,500.00	0.00	0.00	0%	2,500.00	2,500.00	443.00	225.00		
6550.110	Building Site Expenses Heating Fuel Oil	28,000.00	0.00	0.00	0%	28,000.00	28,000.00	19,179.48	20,423.95		
6550.124	Building Site Expenses HVAC Loop Water Treatment	700.00	0.00	0.00	0%	700.00	700.00	347.98	695.96		
6550.180	Building Site Expenses Pest Control/Termite Insp	684.00	0.00	0.00	0%	684.00	684.00	227.20	490.80		
6550.230	Building Site Expenses Security System Expenses	2,000.00	0.00	0.00	0%	2,000.00	2,000.00	0.00	1,020.00		
6550.250	Building Site Expenses Sprinkler Testing	920.00	0.00	0.00	0%	920.00	920.00	685.00	910.00		
6550.270	Building Site Expenses Telephone	15,000.00	0.00	0.00	0%	15,000.00	15,000.00	3,612.00	16,249.46		
6550.280	Building Site Expenses Tipping Fees	600.00	0.00	0.00	0%	600.00	600.00	70.40	60.00		
6550.300	Building Site Expenses Trash Removal	3,000.00	500.00	500.00	20%	2,500.00	2,500.00	2,467.99	1,430.23		Increase based on actuals for FY26 as of 3/31/26.
6550.310	Building Site Expenses Water & Sewer	2,640.00	0.00	240.00	10%	2,640.00	2,400.00	1,376.15	2,500.21		
Account Classification Total: Maintenance & Services		$225,199.00	$500.00	($1,920.00)	-1%	$224,699.00	$227,119.00	$147,222.70	$192,474.17		
Location Total: 050 - Courthouse		$225,199.00	$500.00	($1,920.00)	-1%	$224,699.00	$227,119.00	$147,222.70	$192,474.17		
Location:	**055 - Public Safety Storage**										
MAINT & SVCS - Maintenance & Services											
6550.015	Building Site Expenses Building Supplies	5,000.00	0.00	0.00	0%	5,000.00	5,000.00	0.00	0.00		
6550.020	Building Site Expenses Buildings & Grounds Maintenance	1,000.00	0.00	0.00	0%	1,000.00	1,000.00	0.00	0.00		
6550.040	Building Site Expenses Cleaning Contract	2,200.00	0.00	0.00	0%	2,200.00	2,200.00	0.00	0.00		
6550.050	Building Site Expenses Custodial Supplies	200.00	0.00	0.00	0%	200.00	200.00	0.00	0.00		
6550.060	Building Site Expenses Electricity	5,000.00	0.00	0.00	0%	5,000.00	5,000.00	0.00	0.00		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6550.080	Building Site Expenses Fire Alarm Testing	3,500.00	0.00	500.00	17%	3,500.00	3,000.00	0.00	0.00		
6550.081	Building Site Expenses Fire Extinguishers	500.00	0.00	0.00	0%	500.00	500.00	0.00	0.00		
6550.086	Building Site Expenses Generator Fuel Propane	2,000.00	0.00	2,000.00	N/A	2,000.00	0.00	0.00	0.00	Request for generator fuel for the public safety storage building.	
6550.090	Building Site Expenses General Maintenance Repairs	5,000.00	0.00	0.00	0%	5,000.00	5,000.00	0.00	0.00		
6550.120	Building Site Expenses Heating Propane	2,000.00	0.00	0.00	0%	2,000.00	2,000.00	0.00	0.00		
6550.140	Building Site Expenses Internet Access	1,000.00	0.00	0.00	0%	1,000.00	1,000.00	0.00	0.00		
6550.180	Building Site Expenses Pest Control/Termite Insp	400.00	0.00	0.00	0%	400.00	400.00	0.00	0.00		
6550.220	Building Site Expenses Security Alarm Monitoring	1,200.00	0.00	0.00	0%	1,200.00	1,200.00	0.00	0.00		
6550.300	Building Site Expenses Trash Removal	500.00	0.00	0.00	0%	500.00	500.00	0.00	0.00		
6550.310	Building Site Expenses Water & Sewer	800.00	0.00	0.00	0%	800.00	800.00	0.00	0.00		
Account Classification Total: Maintenance & Services		$30,300.00	$0.00	$2,500.00	9%	$30,300.00	$27,800.00	$0.00	$0.00		
Location Total: 055 - Public Safety Storage		$30,300.00	$0.00	$2,500.00	9%	$30,300.00	$27,800.00	$0.00	$0.00		
Location: 060 - Isle of Wight											
MAINT & SVCS - Maintenance & Services											
6550.030	Building Site Expenses Carpet/VCT Cleaning	0.00	0.00	(500.00)	-100%	0.00	500.00	0.00	0.00		
6550.040	Building Site Expenses Cleaning Contract	7,020.00	0.00	264.00	4%	7,020.00	6,756.00	2,777.73	6,558.24		
6550.050	Building Site Expenses Custodial Supplies	1,000.00	0.00	0.00	0%	1,000.00	1,000.00	0.00	0.00		
6550.060	Building Site Expenses Electricity	7,000.00	0.00	0.00	0%	7,000.00	7,000.00	3,984.28	6,096.93		
6550.080	Building Site Expenses Fire Alarm Testing	380.00	0.00	0.00	0%	380.00	380.00	0.00	376.13		
6550.081	Building Site Expenses Fire Extinguishers	50.00	0.00	0.00	0%	50.00	50.00	0.00	35.00		
6550.090	Building Site Expenses General Maintenance Repairs	2,000.00	0.00	(2,000.00)	-50%	2,000.00	4,000.00	1,302.37	1,185.30	Decrease costs based on current renovations.	
6550.120	Building Site Expenses Heating Propane	4,000.00	700.00	1,500.00	60%	3,300.00	2,500.00	3,436.55	3,229.28		Increase based on actual costs through 3/31/26.
6550.180	Building Site Expenses Pest Control/Termite Insp	420.00	0.00	75.00	22%	420.00	345.00	227.20	415.80		
6550.220	Building Site Expenses Security Alarm Monitoring	750.00	0.00	0.00	0%	750.00	750.00	441.00	664.25		
6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	400.00	0.00	0.00	0%	400.00	400.00	295.00	0.00		
6550.280	Building Site Expenses Tipping Fees	110.00	0.00	0.00	0%	110.00	110.00	0.00	0.00		
6550.300	Building Site Expenses Trash Removal	1,300.00	200.00	200.00	18%	1,100.00	1,100.00	959.19	1,040.00		Increase based on actual costs at 3/31/26.

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6550.320	Building Site Expenses Water Treatment	3,000.00	0.00	0.00	0%	3,000.00	3,000.00	0.00	0.00		
Account Classification Total: Maintenance & Services		$27,430.00	$900.00	($461.00)	-2%	$26,530.00	$27,891.00	$13,423.32	$19,600.93		
Location Total: 060 - Isle of Wight		$27,430.00	$900.00	($461.00)	-2%	$26,530.00	$27,891.00	$13,423.32	$19,600.93		
Location: 070 - Government Center											
SUPP & MAT - Supplies & Materials											
6100.100	Administrative Expense Dues, Licenses & Subscriptions	18,652.00	0.00	300.00	2%	18,652.00	18,352.00	18,367.00	17,333.00		
6100.165	Administrative Expense Meeting Expense	3,480.00	0.00	0.00	0%	3,480.00	3,480.00	1,238.60	1,015.36		
6100.190	Administrative Expense Office Supplies	3,000.00	0.00	0.00	0%	3,000.00	3,000.00	59.62	1,616.08		
6100.230	Administrative Expense Postage & Freight	150,100.00	0.00	0.00	0%	150,100.00	150,100.00	57,481.74	144,334.67		
6110.090	Supplies & Equipment Computers & Printers	3,000.00	0.00	0.00	0%	3,000.00	3,000.00	0.00	838.47		
6110.110	Supplies & Equipment Disaster Preparedness Materials	3,000.00	0.00	0.00	0%	3,000.00	3,000.00	0.00	0.00		
6110.370	Supplies & Equipment Sign Materials	5,000.00	0.00	0.00	0%	5,000.00	5,000.00	0.00	0.00		
6130.070	Equipment Maintenance Software Maintenance Agreements	125,723.00	0.00	(37,060.00)	-23%	125,723.00	162,783.00	96,641.13	147,851.34	Removal of Questica software from prior year budget.	
6130.100	Equipment Maintenance Other Equipment Lease	13,020.00	3,660.00	3,660.00	39%	9,360.00	9,360.00	9,765.00	6,148.44		Increase in Canon Quadient mailing system in the treasurers office & postal equipment costs.
6160.021	Grant Programs Opioid Abatement Grant	0.00	0.00	0.00	N/A	0.00	0.00	49,479.49	0.00		
6160.400	Grant Programs American Rescue Plan Act 2021	0.00	0.00	0.00	N/A	0.00	0.00	104,048.15	4,772,553.40		
Account Classification Total: Supplies & Materials		$324,975.00	$3,660.00	($33,100.00)	-9%	$321,315.00	$358,075.00	$337,080.73	$5,091,690.76		
MAINT & SVCS - Maintenance & Services											
6510.070	Legal Services Judgements & Lawsuits	16,000.00	0.00	6,000.00	60%	16,000.00	10,000.00	0.00	15,929.85	Increase based on prior years actuals.	
6530.010	Consulting Services Annual Audit Fees	101,900.00	0.00	2,700.00	3%	101,900.00	99,200.00	62,443.75	44,000.00	Increase based on contract.	
6530.040	Consulting Services Consulting Services	200,900.00	10,000.00	119,400.00	147%	190,900.00	81,500.00	97,170.77	87,825.00	Increase based on new lobbying contract & outside legal costs.	Increase outside legal costs by $10,000 based on current year actuals.
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	25,000.00	0.00	0.00	0%	25,000.00	25,000.00	0.00	0.00		
6545	Energy	15,000.00	0.00	0.00	0%	15,000.00	15,000.00	0.00	0.00		
6550.030	Building Site Expenses Carpet/VCT Cleaning	13,500.00	0.00	0.00	0%	13,500.00	13,500.00	250.00	15,068.68		
6550.040	Building Site Expenses Cleaning Contract	71,745.00	0.00	2,070.00	3%	71,745.00	69,675.00	50,743.86	65,456.99	Increase based on contract costs.	

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6550.050	Building Site Expenses Custodial Supplies	14,885.00	0.00	0.00	0%	14,885.00	14,885.00	8,509.55	11,935.99		
6550.060	Building Site Expenses Electricity	100,000.00	0.00	0.00	0%	100,000.00	100,000.00	67,020.97	90,443.00		
6550.070	Building Site Expenses Elevator Testing	3,800.00	0.00	0.00	0%	3,800.00	3,800.00	2,602.00	3,649.80		
6550.080	Building Site Expenses Fire Alarm Testing	1,650.00	0.00	0.00	0%	1,650.00	1,650.00	1,028.48	0.00		
6550.081	Building Site Expenses Fire Extinguishers	175.00	0.00	0.00	0%	175.00	175.00	0.00	101.50		
6550.085	Building Site Expenses Generator Fuel Oil	0.00	0.00	(800.00)	-100%	0.00	800.00	1,822.66	0.00		
6550.090	Building Site Expenses General Maintenance Repairs	50,000.00	0.00	(20,000.00)	-29%	50,000.00	70,000.00	21,917.81	34,120.22	Decrease based on previous years actuals.	
6550.100	Building Site Expenses Generator Services & Repairs	6,000.00	0.00	0.00	0%	6,000.00	6,000.00	218.00	225.00		
6550.120	Building Site Expenses Heating Propane	16,000.00	0.00	2,000.00	14%	16,000.00	14,000.00	10,280.14	15,946.54	Increase based on previous year actuals.	
6550.124	Building Site Expenses HVAC Loop Water Treatment	3,500.00	0.00	0.00	0%	3,500.00	3,500.00	782.94	2,348.82		
6550.170	Building Site Expenses Office Rent/Lease	2,760.00	0.00	0.00	0%	2,760.00	2,760.00	2,300.00	2,760.00		
6550.180	Building Site Expenses Pest Control/Termite Insp	500.00	0.00	150.00	43%	500.00	350.00	227.20	490.80		
6550.220	Building Site Expenses Security Alarm Monitoring	250.00	0.00	0.00	0%	250.00	250.00	225.00	204.00		
6550.230	Building Site Expenses Security System Expenses	5,000.00	0.00	0.00	0%	5,000.00	5,000.00	0.00	876.87		
6550.250	Building Site Expenses Sprinkler Testing	1,250.00	0.00	0.00	0%	1,250.00	1,250.00	835.00	1,060.00		
6550.260	Building Site Expenses Taxes	500.00	0.00	0.00	0%	500.00	500.00	474.00	436.00		
6550.270	Building Site Expenses Telephone	57,000.00	7,000.00	10,000.00	21%	50,000.00	47,000.00	46,388.20	43,086.35	Increase based on current year actuals. Increased cost moving from PRI to Circuit FIOS Lines	Increase based on actuals as of 3/31/26. Increase costs in moving from PRI to Circuit FIOS lines.
6550.280	Building Site Expenses Tipping Fees	500.00	0.00	(500.00)	-50%	500.00	1,000.00	308.25	296.80		
6550.300	Building Site Expenses Trash Removal	4,000.00	1,000.00	1,000.00	33%	3,000.00	3,000.00	3,184.78	1,653.81		Increase trash removal costs based on actuals through 3/31/26.
6550.310	Building Site Expenses Water & Sewer	17,500.00	0.00	0.00	0%	17,500.00	17,500.00	6,316.07	11,278.36		
Account Classification Total: Maintenance & Services		$729,315.00	$18,000.00	$122,020.00	20%	$711,315.00	$607,295.00	$385,049.43	$449,194.38		
OTHR CHGS - Other Charges											
7000.020	Travel, Training & Expense Board Member Allowance	25,700.00	0.00	(5,000.00)	-16%	25,700.00	30,700.00	3,600.00	8,100.00	Decrease based on the previous years actual costs.	
7000.050	Travel, Training & Expense Courier Service	1,500.00	0.00	0.00	0%	1,500.00	1,500.00	652.93	817.34		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
7000.060	Travel, Training & Expense Educational Training	700.00	0.00	0.00	0%	700.00	700.00	0.00	0.00		
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	30,365.00	4,220.00	4,220.00	16%	26,145.00	26,145.00	10,277.65	19,551.25		Cost increase in National Hurricane Conference in FY27
7000.115	Travel, Training & Expense Mileage	0.00	0.00	0.00	N/A	0.00	0.00	301.60	0.00		
7040.010	Tri-County Council Shore Transit MTA Local Match	637,737.00	0.00	250,000.00	64%	637,737.00	387,737.00	387,737.00	415,814.00	Based on 2/27 funding request from TCC	
7040.020	Tri-County Council Shore Transit Capital Match	70,055.00	0.00	3,188.00	5%	70,055.00	66,867.00	66,867.00	30,520.00	Based on 2/27 funding request from TCC	
7040.030	Tri-County Council Tri-County Council	10,000.00	0.00	0.00	0%	10,000.00	10,000.00	10,000.00	10,000.00	Based on 2/27 funding request from TCC	
7120.110	Other Non-Matching Expenses Briddletown Service Area Appro.	31,500.00	0.00	0.00	0%	31,500.00	31,500.00	31,500.00	31,500.00		
7120.130	Other Non-Matching Expenses SDAT Expense	1,402,000.00	0.00	136,427.00	11%	1,402,000.00	1,265,573.00	1,554,216.00	609,178.00	Estimated increase at 10%	
7170.100	Benefits & Insurance Property & Liability Insurance	1,376,000.00	0.00	359,550.00	35%	1,376,000.00	1,016,450.00	894,784.62	718,497.91	Estimated increase per LGIT.	Increase based on LGIT estimate.
7500	Other Expenses	51,930.00	0.00	(45,000.00)	-46%	51,930.00	96,930.00	829.09	3,528.41	Moved holiday bonus request from 7500 account to individual department salary lines. Added funding for PIA Requests from County Costs.	
Account Classification Total: Other Charges		$3,637,487.00	$4,220.00	$703,385.00	24%	$3,633,267.00	$2,934,102.00	$2,960,765.89	$1,847,506.91		
CAP EQ - Capital Equipment											
9010.040	Capital Equipment IT Equipment	0.00	0.00	0.00	N/A	0.00	0.00	1,354,182.20	0.00		
Account Classification Total: Capital Equipment		$0.00	$0.00	$0.00	0%	$0.00	$0.00	$1,354,182.20	$0.00		
Location Total: 070 - Government Center		$4,691,777.00	$25,880.00	$792,305.00	20%	$4,665,897.00	$3,899,472.00	$5,037,078.25	$7,388,392.05		
Location: 075 - Other Government Buildings											
MAINT & SVCS - Maintenance & Services											
6550.010	Building Site Expenses Building/Property Improvement	0.00	0.00	0.00	N/A	0.00	0.00	0.00	22.06		
6550.028	Building Site Expenses Cable	132.00	0.00	0.00	0%	132.00	132.00	63.18	126.36		
6550.030	Building Site Expenses Carpet/VCT Cleaning	200.00	0.00	0.00	0%	200.00	200.00	1,100.00	0.00		
6550.040	Building Site Expenses Cleaning Contract	5,280.00	0.00	0.00	0%	5,280.00	5,280.00	3,240.53	4,387.50		
6550.050	Building Site Expenses Custodial Supplies	2,640.00	0.00	1,740.00	193%	2,640.00	900.00	1,336.75	528.93	Increase based on FY26 half year actual costs.	
6550.060	Building Site Expenses Electricity	24,624.00	0.00	5,874.00	31%	24,624.00	18,750.00	19,179.26	21,801.98	Increase based on FY26 actual costs.	
6550.080	Building Site Expenses Fire Alarm Testing	900.00	0.00	0.00	0%	900.00	900.00	638.52	652.26		
6550.081	Building Site Expenses Fire Extinguishers	130.00	0.00	0.00	0%	130.00	130.00	0.00	28.00		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6550.090	Building Site Expenses General Maintenance Repairs	5,000.00	0.00	0.00	0%	5,000.00	5,000.00	2,252.81	1,502.29		
6550.120	Building Site Expenses Heating Propane	300.00	0.00	0.00	0%	300.00	300.00	0.00	0.00		
6550.124	Building Site Expenses HVAC Loop Water Treatment	520.00	0.00	0.00	0%	520.00	520.00	0.00	0.00		
6550.140	Building Site Expenses Internet Access	8,400.00	0.00	1,560.00	23%	8,400.00	6,840.00	7,037.54	6,183.39	Increase based on FY26 year to date costs.	
6550.180	Building Site Expenses Pest Control/Termite Insp	672.00	0.00	0.00	0%	672.00	672.00	397.60	340.80		
6550.220	Building Site Expenses Security Alarm Monitoring	2,220.00	660.00	660.00	42%	1,560.00	1,560.00	1,975.19	1,472.50		Increase based on actual costs through 3/31/26.
6550.230	Building Site Expenses Security System Expenses	1,620.00	0.00	1,620.00	N/A	1,620.00	0.00	638.92	0.00	Monthly charges for security camera internet services	
6550.270	Building Site Expenses Telephone	1,020.00	0.00	120.00	13%	1,020.00	900.00	496.32	1,019.67		
6550.280	Building Site Expenses Tipping Fees	400.00	0.00	0.00	0%	400.00	400.00	24.40	36.00		
6550.310	Building Site Expenses Water & Sewer	5,400.00	0.00	0.00	0%	5,400.00	5,400.00	3,478.06	4,708.16		
Account Classification Total: Maintenance & Services		$59,458.00	$660.00	$11,574.00	24%	$58,798.00	$47,884.00	$41,859.08	$42,809.90		
Location Total: 075 - Other Government Buildings		$59,458.00	$660.00	$11,574.00	24%	$58,798.00	$47,884.00	$41,859.08	$42,809.90		
Location: 080 - State's Attorney Building											
MAINT & SVCS - Maintenance & Services											
6550.030	Building Site Expenses Carpet/VCT Cleaning	835.00	0.00	0.00	0%	835.00	835.00	0.00	3,736.56		
6550.040	Building Site Expenses Cleaning Contract	11,000.00	0.00	500.00	5%	11,000.00	10,500.00	7,693.58	10,216.50		
6550.050	Building Site Expenses Custodial Supplies	2,000.00	0.00	200.00	11%	2,000.00	1,800.00	1,579.00	1,910.81		
6550.060	Building Site Expenses Electricity	40,000.00	0.00	0.00	0%	40,000.00	40,000.00	23,077.95	32,913.20		
6550.070	Building Site Expenses Elevator Testing	4,000.00	0.00	350.00	10%	4,000.00	3,650.00	3,128.34	3,777.00		
6550.080	Building Site Expenses Fire Alarm Testing	553.00	0.00	0.00	0%	553.00	553.00	353.52	351.13		
6550.081	Building Site Expenses Fire Extinguishers	40.00	0.00	0.00	0%	40.00	40.00	0.00	28.00		
6550.090	Building Site Expenses General Maintenance Repairs	5,000.00	0.00	0.00	0%	5,000.00	5,000.00	1,814.42	2,165.75		
6550.180	Building Site Expenses Pest Control/Termite Insp	500.00	0.00	0.00	0%	500.00	500.00	227.20	415.80		
6550.220	Building Site Expenses Security Alarm Monitoring	600.00	0.00	192.00	47%	600.00	408.00	450.00	408.00		
6550.230	Building Site Expenses Security System Expenses	1,000.00	0.00	0.00	0%	1,000.00	1,000.00	0.00	0.00		
6550.250	Building Site Expenses Sprinkler Testing	760.00	0.00	0.00	0%	760.00	760.00	610.00	760.00		
6550.270	Building Site Expenses Telephone	3,240.00	0.00	0.00	0%	3,240.00	3,240.00	1,935.04	2,668.33		
6550.280	Building Site Expenses Tipping Fees	120.00	0.00	0.00	0%	120.00	120.00	12.00	0.00		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6550.300	Building Site Expenses Trash Removal	432.00	0.00	432.00	N/A	432.00	0.00	368.45	0.00		
6550.310	Building Site Expenses Water & Sewer	1,748.00	0.00	688.00	65%	1,748.00	1,060.00	862.04	1,460.52		
Account Classification Total: Maintenance & Services		$71,828.00	$0.00	$2,362.00	3%	$71,828.00	$69,466.00	$42,111.54	$60,811.60		
Location Total: 080 - State's Attorney Building		$71,828.00	$0.00	$2,362.00	3%	$71,828.00	$69,466.00	$42,111.54	$60,811.60		
Location: 085 - Bank Street Building											
MAINT & SVCS - Maintenance & Services											
6550.030	Building Site Expenses Carpet/VCT Cleaning	450.00	0.00	0.00	0%	450.00	450.00	250.00	0.00		
6550.040	Building Site Expenses Cleaning Contract	5,000.00	1,000.00	1,780.00	55%	4,000.00	3,220.00	4,022.68	3,002.00		Increase based on actuals through 3/31/26.
6550.050	Building Site Expenses Custodial Supplies	800.00	0.00	350.00	78%	800.00	450.00	402.11	779.83		
6550.060	Building Site Expenses Electricity	5,500.00	0.00	0.00	0%	5,500.00	5,500.00	3,402.12	4,508.23		
6550.080	Building Site Expenses Fire Alarm Testing	360.00	0.00	0.00	0%	360.00	360.00	353.52	351.13		
6550.081	Building Site Expenses Fire Extinguishers	35.00	0.00	0.00	0%	35.00	35.00	0.00	17.50		
6550.090	Building Site Expenses General Maintenance Repairs	3,000.00	0.00	0.00	0%	3,000.00	3,000.00	625.62	1,103.00		
6550.120	Building Site Expenses Heating Propane	3,000.00	0.00	0.00	0%	3,000.00	3,000.00	1,718.69	1,684.41		
6550.180	Building Site Expenses Pest Control/Termite Insp	420.00	0.00	60.00	17%	420.00	360.00	227.20	415.80		
6550.220	Building Site Expenses Security Alarm Monitoring	250.00	0.00	46.00	23%	250.00	204.00	225.00	204.00		
6550.270	Building Site Expenses Telephone	1,500.00	0.00	180.00	14%	1,500.00	1,320.00	927.40	1,419.84		
6550.280	Building Site Expenses Tipping Fees	50.00	0.00	0.00	0%	50.00	50.00	10.00	10.00		
6550.300	Building Site Expenses Trash Removal	600.00	0.00	50.00	9%	600.00	550.00	484.23	573.00		
6550.310	Building Site Expenses Water & Sewer	900.00	0.00	60.00	7%	900.00	840.00	450.00	813.05		
Account Classification Total: Maintenance & Services		$21,865.00	$1,000.00	$2,526.00	13%	$20,865.00	$19,339.00	$13,098.57	$14,881.79		
Location Total: 085 - Bank Street Building		$21,865.00	$1,000.00	$2,526.00	13%	$20,865.00	$19,339.00	$13,098.57	$14,881.79		
Department Total: 1090 - Other General Government		**$8,082,031.00**	**$97,940.00**	**$1,743,291.00**	**28%**	**$7,984,091.00**	**$6,338,740.00**	**$6,319,439.24**	**$8,510,904.22**		

Worcester County

Expense Annual Budget by Organization Report

1101 Sheriff's Office

	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final	FY2026 Adopted Budget	FY2026 Actual Amount at 3/31/26	FY2025 Actual Amount
Department: 1101 Sheriff's Office								
PERS SVCS - Personnel Services	$17,993,130.00	$ (158,111.00)	$1,639,424.00	10%	$ 18,151,241.00	$16,353,706.00	$10,805,677.05	$13,229,915.57
SUPP & MAT - Supplies & Materials	$1,725,420.00	$0.00	$282,430.00	20%	$1,725,420.00	$1,442,990.00	$1,218,306.11	$1,326,018.76
MAINT & SVCS - Maintenance & Services	$835,990.00	$0.00	$20,580.00	3%	$835,990.00	$815,410.00	$470,018.73	$764,145.81
OTHR CHGS - Other Charges	$266,000.00	$0.00	$21,000.00	9%	$266,000.00	$245,000.00	$88,261.63	$124,326.33
CAP EQ - Capital Equipment	$1,227,000.00	$0.00	$365,000.00	42%	$1,227,000.00	$862,000.00	$693,272.35	$541,019.59
Department Total: Sheriff's Office	**$22,047,540.00**	**$ (158,111.00)**	**$2,328,434.00**	**12%**	**$ 22,205,651.00**	**$19,719,106.00**	**$13,275,535.87**	**$15,985,426.06**

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
REVENUES											
Department:	**1101 - Sheriff's Office**										
Location:	**030 - Sheriff**										
CHG SVC - Charges for Services											
5065.100	Sheriff Fees Sheriff Fees - Paper Service	0.00	0.00	(35,000.00)	-100%	0.00	35,000.00	24,525.01	34,675.86	CONSOLIDATED TO 5065.990	
5065.200	Sheriff Fees Sheriff Fees - Peddler's License	0.00	0.00	(800.00)	-100%	0.00	800.00	450.00	860.00	Consolidated to 5065.990	
5065.300	Sheriff Fees Sheriff Fees - Parking Fines	0.00	0.00	(200.00)	-100%	0.00	200.00	85.00	305.00	Consolidated to 5065.990	
5065.400	Sheriff Fees Animal Control Fees	0.00	0.00	(90.00)	-100%	0.00	90.00	2,955.00	0.00		
5065.500	Sheriff Fees Animal Shelter Revenue	0.00	0.00	(2,500.00)	-100%	0.00	2,500.00	250.00	2,625.00	NOTED ON 040.5065.400 (ANIMAL CONTROL)	
5065.700	Sheriff Fees Contractual Services	280,000.00	0.00	165,000.00	143%	280,000.00	115,000.00	189,614.39	230,800.61	CONSOLIDATED TO INCLUDE 5065.100, 5065.200, 5065.300, 5065.800	
5065.800	Sheriff Fees Body Worn Camera	0.00	0.00	(250.00)	-100%	0.00	250.00	0.00	585.50	Consolidated to 5065.990	
5065.990	Sheriff Fees Other	40,000.00	0.00	38,500.00	2567%	40,000.00	1,500.00	576.00	720.00	Consolidated all fees here (paper service, peddler's license, parking fines) etc.	
5161	Casino Security	0.00	0.00	(17,250.00)	-100%	0.00	17,250.00	1,350.00	21,915.00	CONSOLIDATED TO 5065.700	
5162	Seacrets Security	0.00	0.00	(50,000.00)	-100%	0.00	50,000.00	25,740.00	51,187.50	CONSOLIDATED TO 5065.700	
Account Classification Total: Charges for Services		$320,000.00	$0.00	$97,410.00	44%	$320,000.00	$222,590.00	$245,545.40	$343,674.47		
MISC - Miscellaneous											
4800	Other Miscellaneous Revenue	0.00	0.00	0.00	N/A	0.00	0.00	250.00	0.00		
Account Classification Total: MISC - Miscellaneous		$0.00	$0.00	$0.00	0%	$0.00	$0.00	$250.00	$0.00		
INTGOV FED - Intergovernmental - Federal Revenues											
5541	Traffic Safety SHA	3,000.00	0.00	1,500.00	100%	3,000.00	1,500.00	2,530.31	1,284.66		
5675	Child Support Enforcement Grant	7,500.00	0.00	0.00	0%	7,500.00	7,500.00	746.67	7,192.90		
5770	Bulletproof Vest Program	7,500.00	0.00	0.00	0%	7,500.00	7,500.00	(2,521.82)	9,488.23		
Account Total: Intergovernmental - Federal Revenues		$18,000.00	$0.00	$1,500.00	9%	$18,000.00	$16,500.00	$755.16	$17,965.79		
INTGOV ST - Intergovernmental - State Revenues											
5635	Police Protection Grant	200,000.00	0.00	0.00	0%	200,000.00	200,000.00	195,069.00	253,668.00		
5713	GOCCP - Sheriff Grants	60,000.00	0.00	(15,000.00)	-20%	60,000.00	75,000.00	91,741.37	85,317.00		
5735.035	Other Grants Sheriff	0.00	0.00	0.00	N/A	0.00	0.00	(5,423.26)	18,000.00		
5762	Heroin Coordinator Grant	70,000.00	0.00	5,000.00	8%	70,000.00	65,000.00	22,553.60	71,821.00	Funds go toward salary of current Overdose Drug & Awareness Coordinator	
5905	Sheriff-Sex Offender Grant	8,000.00	0.00	(1,000.00)	-11%	8,000.00	9,000.00	825.40	9,078.85	Funds go toward overtime for sex offender monitoring	
5910	Sher-Health Tobacco Enforcement	17,500.00	0.00	10,000.00	133%	17,500.00	7,500.00	17,485.00	8,420.57		
5912	Sher-Health Underage Drinking	7,500.00	0.00	2,500.00	50%	7,500.00	5,000.00	7,500.00	0.00		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
Account Total: Intergovernmental - State Revenues		$363,000.00	$0.00	$1,500.00	0%	$363,000.00	$361,500.00	$329,751.11	$446,305.42		
Location Total: 030 - Sheriff		$701,000.00	$0.00	$100,410.00	17%	$701,000.00	$600,590.00	$576,301.67	$807,945.68		
Location: 035 - Firearms Training Center											
CHG SVC - Charges for Services											
5090	Firearms Training Center Fee	15,000.00	0.00	3,000.00	25%	15,000.00	12,000.00	13,582.00	5,139.28	Fees for public use, other agencies use (Berlin, Ocean City, Snow Hill, Ocean Pines, HSI local office, ICE local office, etc.)	
Account Classification Total: Charges for Services		$15,000.00	$0.00	$3,000.00	25%	$15,000.00	$12,000.00	$13,582.00	$5,139.28		
Location Total: 035 - Firearms Training Center		$15,000.00	$0.00	$3,000.00	25%	$15,000.00	$12,000.00	$13,582.00	$5,139.28		
Location: 040 - Animal Control											
CHG SVC - Charges for Services											
5065.400	Sheriff Fees Animal Control Fees	4,500.00	0.00	4,500.00	N/A	4,500.00	0.00	0.00	845.00	Fees for animal boarding, rabies clinic, adoptions, facility license renewals, etc.	
Account Classification Total: Charges for Services		$4,500.00	$0.00	$4,500.00		$4,500.00	$0.00	$0.00	$845.00		
MISC - Miscellaneous											
4860	Animal Control Restitution	1,000.00	0.00	1,000.00	N/A	1,000.00	0.00	250.00	0.00	Court-ordered restitution payments	
Account Classification Total: MISC - Miscellaneous		$1,000.00	$0.00	$1,000.00		$1,000.00	$0.00	$250.00	$0.00		
Location Total: 040 - Animal Control		$5,500.00	$0.00	$5,500.00		$5,500.00	$0.00	$250.00	$845.00		
Department Total: 1101 - Sheriff's Office		**$721,500.00**	**$0.00**	**$108,910.00**	**18%**	**$721,500.00**	**$612,590.00**	**$590,133.67**	**$813,929.96**		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
EXPENSES											
Department:	**1101 - Sheriff's Office**										
Location:	**030 - Sheriff**										
PERS SVCS - Personnel Services											
6000.100	Personnel Services Salaries	10,643,522.00	5,828.00	1,330,422.00	14%	10,637,694.00	9,313,100.00	6,338,139.48	7,857,815.64		
6000.400	Personnel Services Overtime Pay	393,000.00	0.00	(16,500.00)	-4%	393,000.00	409,500.00	401,457.43	504,568.29		
6000.410	Personnel Services Overtime Grants/Reimbursements	316,000.00	0.00	(64,250.00)	-17%	316,000.00	380,250.00	217,537.05	287,230.00		
6000.450	Personnel Services Overtime Pay - Kennel	75,000.00	0.00	0.00	0%	75,000.00	75,000.00	43,681.41	52,676.39		
6010.020	Benefits Contingency	3,241.00	64.00	(512.00)	-14%	3,177.00	3,753.00	0.00	3,435.33		
6010.025	Benefits Deferred Comp Match	108,341.00	0.00	58,341.00	117%	108,341.00	50,000.00	0.00	65,661.00		
6010.030	Benefits Hospitalization Insurance	1,713,826.00	1,362.00	431,327.00	34%	1,712,464.00	1,282,499.00	897,807.99	1,100,500.88		
6010.050	Benefits Retirement	3,014,672.00	8,644.00	47,917.00	2%	3,006,028.00	2,966,755.00	1,944,890.38	1,779,834.00		
6010.060	Benefits Social Security Taxes	814,230.00	446.00	18,487.00	2%	813,784.00	795,743.00	515,154.74	640,574.05		
6010.070	Benefits Unemployment Insurance	4,191.00	82.00	443.00	12%	4,109.00	3,748.00	0.00	0.00		
6010.090	Benefits Workmans Compensation Ins	181,778.00	22,542.00	(15,633.00)	-8%	159,236.00	197,411.00	135,392.00	98,092.00		
6010.120	Benefits Long Term Disability	22,525.00	163.00	8,451.00	60%	22,362.00	14,074.00	4,620.34	16,829.00		
6010.130	Benefits Life Insurance	18,923.00	137.00	2,972.00	19%	18,786.00	15,951.00	3,880.37	15,925.72		
6010.140	Benefits FSA & PSA Admin and EAP Program	28,444.00	559.00	11,179.00	65%	27,885.00	17,265.00	14,455.11	22,081.13		
6010.150	Benefits Retirement Administration Fee	19,375.00	380.00	1,359.00	8%	18,995.00	18,016.00	0.00	14,750.64		
6010.900	Benefits OPEB contribution	192,400.00	(190,824.00)	(193,229.00)	-50%	383,224.00	385,629.00	0.00	410,292.86		OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
Account Classification Total: Personnel Services		$17,549,468.00	($150,617.00)	$1,620,774.00	10%	$17,700,085.00	$15,928,694.00	$10,517,016.30	$12,870,266.93		
SUPP & MAT - Supplies & Materials											
6100.010	Administrative Expense Administrative Expenses	0.00	0.00	0.00	N/A	0.00	0.00	200.00	5,478.84		
6100.030	Administrative Expense Alcohol and Drug Testing	500.00	0.00	0.00	0%	500.00	500.00	240.00	375.00		
6100.050	Administrative Expense Background Checks	2,500.00	0.00	1,000.00	67%	2,500.00	1,500.00	1,105.27	1,120.26	Request increase of 1,000 due to now running background checks for EMS and Jail	
6100.055	Administrative Expense Bond	250.00	0.00	(100.00)	-29%	250.00	350.00	0.00	0.00	Sheriff bond due to State Treasurer upon election (every 4 years). Payable to Bond Exchange.	
6100.060	Administrative Expense Books and Publications	4,000.00	0.00	2,500.00	167%	4,000.00	1,500.00	3,433.92	4,347.93	Request increase of $2,500 due to increased demand for publications for academy, new hires, promotion process	

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6100.080	Administrative Expense Copier Supplies	200.00	0.00	0.00	0%	200.00	200.00	0.00	0.00		
6100.100	Administrative Expense Dues, Licenses & Subscriptions	12,000.00	0.00	0.00	0%	12,000.00	12,000.00	4,274.29	14,938.98		
6100.110	Administrative Expense Envelopes	1,000.00	0.00	0.00	0%	1,000.00	1,000.00	630.00	621.00		
6100.190	Administrative Expense Office Supplies	20,000.00	0.00	0.00	0%	20,000.00	20,000.00	7,996.67	15,372.42		
6100.210	Administrative Expense Paper	5,000.00	0.00	0.00	0%	5,000.00	5,000.00	934.78	5,815.04		
6100.230	Administrative Expense Postage & Freight	300.00	0.00	100.00	50%	300.00	200.00	251.14	402.15		
6100.240	Administrative Expense Printing Expense	5,250.00	0.00	750.00	17%	5,250.00	4,500.00	3,487.99	5,098.38		
6110.030	Supplies & Equipment Bike Patrol Equipment	7,500.00	0.00	0.00	0%	7,500.00	7,500.00	450.00	5,844.11		
6110.035	Supplies & Equipment STAR Team Supplies & Equipment	33,000.00	0.00	0.00	0%	33,000.00	33,000.00	25,298.53	10,064.03		
6110.050	Supplies & Equipment Camera Equipment	420,000.00	0.00	0.00	0%	420,000.00	420,000.00	358,342.52	412,388.13	Increase request for A.I. bundle (250,000) moved from here to 030.6130.070 (software maintenance agreements).	
6110.080	Supplies & Equipment Computer Repairs & Supplies	2,000.00	0.00	(500.00)	-20%	2,000.00	2,500.00	4,039.44	1,607.71		
6110.090	Supplies & Equipment Computers & Printers	48,920.00	0.00	8,030.00	20%	48,920.00	40,890.00	38,454.02	29,642.28	Request increase of 8,030 to cover increased amount of replacements per IT, technology for 6 requested positions, 3 built-in MDTs in case of needed replacement.	
6110.125	Supplies & Equipment Equipment Maintenance & Repair	4,500.00	0.00	0.00	0%	4,500.00	4,500.00	5,919.11	9,471.34		
6110.160	Supplies & Equipment Investigation Supplies	6,000.00	0.00	1,000.00	20%	6,000.00	5,000.00	6,934.43	1,721.38	Requested increase of 1,000 due to additional items needed with Forensic Tech position	
6110.180	Supplies & Equipment K9 Expense	20,000.00	0.00	0.00	0%	20,000.00	20,000.00	13,294.41	33,982.98		
6110.190	Supplies & Equipment Law Enforcement Equipment	139,500.00	0.00	4,500.00	3%	139,500.00	135,000.00	129,172.98	130,676.80	Request increase of 4,500 to cover 5 new sworn positions	
6110.245	Supplies & Equipment Mobile Phones	57,000.00	0.00	3,000.00	6%	57,000.00	54,000.00	35,739.52	53,588.50	Request increase of 3,000 to cover 5 new positions	
6110.270	Supplies & Equipment Office Equipment Repairs	500.00	0.00	0.00	0%	500.00	500.00	0.00	0.00		
6110.280	Supplies & Equipment Office Furniture	7,500.00	0.00	0.00	0%	7,500.00	7,500.00	3,728.14	7,368.15		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6110.290	Supplies & Equipment Other Office Equipment	1,500.00	0.00	(15,000.00)	-91%	1,500.00	16,500.00	32,715.56	6,196.15	Request decrease of 15,000 due to fingerprint machine replaced in FY26	
6110.297	Supplies & Equipment Community Policing Supplies	6,500.00	0.00	750.00	13%	6,500.00	5,750.00	3,311.58	3,051.72		
6110.320	Supplies & Equipment Radio Supplies	0.00	0.00	0.00	N/A	0.00	0.00	0.00	430.27		
6130.010	Equipment Maintenance Copier Lease	7,800.00	0.00	3,600.00	86%	7,800.00	4,200.00	5,631.71	4,088.40	Request increase of 3,600 due to higher cost of contracted copier lease to office	
6130.020	Equipment Maintenance Equipment Annual Maint Contr.	5,000.00	0.00	0.00	0%	5,000.00	5,000.00	0.00	0.00		
6130.040	Equipment Maintenance MILES Computer Chg/MDT User Fees	51,000.00	0.00	4,500.00	10%	51,000.00	46,500.00	37,083.11	45,760.43	Request increase of 4,500 to cover 6 new positions using MDTS	
6130.060	Equipment Maintenance Software Licensing	4,000.00	0.00	(6,000.00)	-60%	4,000.00	10,000.00	0.00	6,139.50	Request decrease of 6,000 due to Cellhawk software being purchased in FY26	
6130.070	Equipment Maintenance Software Maintenance Agreements	460,250.00	0.00	265,250.00	136%	460,250.00	195,000.00	178,216.16	167,491.55	Request increase of $250,000 for Axon A.I. bundle pymt #1 of 4, contracted to run along existing body-worn cameras & fleet equipment contract. This request moved from 030.6110.050.	
6150.010	Uniforms & Personal Equipment Bullet Proof Vests	45,000.00	0.00	(4,000.00)	-8%	45,000.00	49,000.00	29,077.53	50,761.38	Request decrease of 4,000 to better reflect actual need	
6150.040	Uniforms & Personal Equipment Uniform Allowance	86,300.00	0.00	5,550.00	7%	86,300.00	80,750.00	69,669.83	78,890.39	Request increase of 5,550 to cover 5 new positions and Forensic Tech, ODAC and Digital Forensic Tech (footwear allowance only) as they attend crime scenes as well	
6150.050	Uniforms & Personal Equipment Uniforms	105,000.00	0.00	5,000.00	5%	105,000.00	100,000.00	90,140.53	80,651.88	Request increase of 5,000 to cover 5 new sworn positions	
6150.060	Uniforms & Personal Equipment Ammunition	84,500.00	0.00	0.00	0%	84,500.00	84,500.00	79,747.65	84,583.99		
6160.043	Grant Programs Other Grants	0.00	0.00	0.00	N/A	0.00	0.00	1,660.49	2,039.08		
6160.055	Grant Programs GOCCP Grants	0.00	0.00	0.00	N/A	0.00	0.00	21,110.00	1,222.00		
Account Classification Total: Supplies & Materials		$1,654,270.00	$0.00	$279,930.00	20%	$1,654,270.00	$1,374,340.00	$1,192,291.31	$1,281,232.15		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
MAINT & SVCS - Maintenance & Services											
6510.085	Legal Services Other Legal Expenses	15,000.00	0.00	0.00	0%	15,000.00	15,000.00	1,950.00	4,368.00		
6530.050	Consulting Services Crisis/Fitness for Duty	6,500.00	0.00	0.00	0%	6,500.00	6,500.00	0.00	6,707.21		
6530.090	Consulting Services Pre-Employment Physicals	7,750.00	0.00	750.00	11%	7,750.00	7,000.00	7,055.00	7,910.00		
6530.115	Consulting Services Psychological Services	55,000.00	0.00	0.00	0%	55,000.00	55,000.00	27,000.00	36,000.00		
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	400,000.00	0.00	0.00	0%	400,000.00	400,000.00	225,198.96	334,623.07		
6540.030	Vehicle Operating Expenses Vehicle Maintenance	190,000.00	0.00	15,000.00	9%	190,000.00	175,000.00	144,749.81	190,968.36	Request increase of 15,000 to cover 5 new sworn positions and increasing costs of parts for repairs	
6540.040	Vehicle Operating Expenses Vehicle Registration	2,600.00	0.00	1,600.00	160%	2,600.00	1,000.00	(600.00)	3,100.00	Request increase of 1,300 to cover 3 additional vehicles (over 10) for new positions and to cover MVA increase to 200/registration	
6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	25,000.00	0.00	0.00	0%	25,000.00	25,000.00	6,729.79	51,040.78		
6540.050	Vehicle Operating Expenses Vehicle Use/Other Areas	0.00	0.00	0.00	N/A	0.00	0.00	85.00	34,214.64		
6550.028	Building Site Expenses Cable	1,800.00	0.00	660.00	58%	1,800.00	1,140.00	885.36	1,026.48		
6550.060	Building Site Expenses Electricity	720.00	0.00	120.00	20%	720.00	600.00	166.42	198.31		
6550.081	Building Site Expenses Fire Extinguishers	1,500.00	0.00	0.00	0%	1,500.00	1,500.00	0.00	290.50		
6550.090	Building Site Expenses General Maintenance Repairs	7,000.00	0.00	0.00	0%	7,000.00	7,000.00	1,189.99	4,738.96		
6550.170	Building Site Expenses Office Rent/Lease	3,000.00	0.00	0.00	0%	3,000.00	3,000.00	5,342.55	2,384.00		
6550.270	Building Site Expenses Telephone	3,600.00	0.00	0.00	0%	3,600.00	3,600.00	2,224.29	2,894.51		
6900.040	Advertising Personnel Advertisements	5,750.00	0.00	1,450.00	34%	5,750.00	4,300.00	6,001.00	4,030.00	Request increase of 1,450 to cover increased cost of PoliceApp (charges are based on # of apps submitted), and to cover additional advertising opportunities that may present	
Account Classification Total: Maintenance & Services		$725,220.00	$0.00	$19,580.00	3%	$725,220.00	$705,640.00	$427,978.17	$684,494.82		
OTHR CHGS - Other Charges											

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
7000.030	Travel, Training & Expense Canine Training	35,000.00	0.00	0.00	0%	35,000.00	35,000.00	40.00	19,202.64	K9 Luna annual recert training is lodging and meals cost, no registration fee, County vehicle transportation.	
7000.040	Travel, Training & Expense Continuing Education/Certificati	80,000.00	0.00	0.00	0%	80,000.00	80,000.00	27,954.21	56,923.97	Delete increase request	
7000.060	Travel, Training & Expense Educational Training	95,000.00	0.00	0.00	0%	95,000.00	95,000.00	43,395.90	29,761.66		
7000.090	Travel, Training & Expense Firearms Training	11,000.00	0.00	0.00	0%	11,000.00	11,000.00	7,938.37	4,717.06		
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	6,500.00	0.00	0.00	0%	6,500.00	6,500.00	5,055.73	5,818.79		
7000.125	Travel, Training & Expense Transport Expenses	24,500.00	0.00	20,000.00	444%	24,500.00	4,500.00	1,839.16	5,025.85	$20,000 increase is requested for transports in excess of 400 miles round trip. This equates to approximately 3-4 long-range transports per FY. Offset is decreased liability to Agency, OT cost to backfill for 2-3 deputies, decreased wear & tear on County vehicles. Contracted prisoner transport company assumes all liability associated with prisoner movement.	
Account Classification Total: Other Charges		$252,000.00	$0.00	$20,000.00	9%	$252,000.00	$232,000.00	$86,223.37	$121,449.97		
CAP EQ - Capital Equipment											
9010.010	Capital Equipment New Vehicles	768,000.00	0.00	200,000.00	35%	768,000.00	568,000.00	506,862.00	427,452.00	Request increase of 200,000 to cover 3 additional vehicles (13 total) to cover 3 of the 6 requested new positions. Expected vendor increases also contribute to overall increase request.	

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
9010.020	Capital Equipment Public Safety Equipment	398,500.00	0.00	104,500.00	36%	398,500.00	294,000.00	186,410.35	75,786.59	Request increase of 46,500 to cover vendor parts increases and installer labor increases, as well as to include upfitting of requested side x side and recruit/community events trailer.	
9010.060	Capital Equipment Other	60,500.00	0.00	60,500.00	N/A	60,500.00	0.00	0.00	0.00	Request increase of 60,500 to purchase recruiting/community events trailer, side x side utility vehicle, and trailer for side x side.	
Account Classification Total: Capital Equipment		$1,227,000.00	$0.00	$365,000.00	42%	$1,227,000.00	$862,000.00	$693,272.35	$503,238.59		
Location Total: 030 - Sheriff		$21,407,958.00	($150,617.00)	$2,305,284.00	12%	$21,558,575.00	$19,102,674.00	$12,916,781.50	$15,460,682.46		
Location: 035 - Firearms Training Center											
SUPP & MAT - Supplies & Materials											
6110.340	Supplies & Equipment Safety Program Equipment	1,500.00	0.00	0.00	0%	1,500.00	1,500.00	124.94	0.00		
Account Classification Total: Supplies & Materials		$1,500.00	$0.00	$0.00	0%	$1,500.00	$1,500.00	$124.94	$0.00		
MAINT & SVCS - Maintenance & Services											
6550.020	Building Site Expenses Buildings & Grounds Maintenance	3,000.00	0.00	740.00	33%	3,000.00	2,260.00	516.94	5,406.88		
6550.028	Building Site Expenses Cable	2,040.00	0.00	120.00	6%	2,040.00	1,920.00	1,341.00	1,102.10		
6550.060	Building Site Expenses Electricity	2,700.00	0.00	300.00	13%	2,700.00	2,400.00	2,233.72	2,575.86		
6550.081	Building Site Expenses Fire Extinguishers	100.00	0.00	0.00	0%	100.00	100.00	0.00	17.50		
6550.090	Building Site Expenses General Maintenance Repairs	7,000.00	0.00	0.00	0%	7,000.00	7,000.00	1,424.55	4,262.57		
6550.200	Building Site Expenses Portalets	1,020.00	0.00	0.00	0%	1,020.00	1,020.00	750.00	1,029.14		
6550.300	Building Site Expenses Trash Removal	2,040.00	0.00	240.00	13%	2,040.00	1,800.00	1,632.14	1,922.63		
Account Classification Total: Maintenance & Services		$17,900.00	$0.00	$1,400.00	8%	$17,900.00	$16,500.00	$7,898.35	$16,316.68		
OTHR CHGS - Other Charges											
7000.090	Travel, Training & Expense Firearms Training	4,000.00	0.00	1,000.00	33%	4,000.00	3,000.00	2,038.26	0.00		
Account Classification Total: Other Charges		$4,000.00	$0.00	$1,000.00	33%	$4,000.00	$3,000.00	$2,038.26	$0.00		
Location Total: 035 - Firearms Training Center		$23,400.00	$0.00	$2,400.00	11%	$23,400.00	$21,000.00	$10,061.55	$16,316.68		
Location: 040 - Animal Control											
PERS SVCS - Personnel Services											
6000.100	Personnel Services Salaries	281,556.00	0.00	14,587.00	5%	281,556.00	266,969.00	189,724.58	223,356.79		
6000.400	Personnel Services Overtime Pay	20,000.00	0.00	0.00	0%	20,000.00	20,000.00	15,898.67	25,477.36		
6010.020	Benefits Contingency	86.00	2.00	(22.00)	-20%	84.00	108.00	0.00	59.28		
6010.025	Benefits Deferred Comp Match	3,498.00	0.00	2,498.00	250%	3,498.00	1,000.00	0.00	2,120.00		
6010.030	Benefits Hospitalization Insurance	64,023.00	(96.00)	9,104.00	17%	64,119.00	54,919.00	38,924.83	41,875.27		
6010.050	Benefits Retirement	37,391.00	0.00	1,938.00	5%	37,391.00	35,453.00	24,544.62	23,746.60		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6010.060	Benefits Social Security Taxes	21,540.00	0.00	(413.00)	-2%	21,540.00	21,953.00	14,853.16	18,166.66		
6010.070	Benefits Unemployment Insurance	111.00	2.00	4.00	4%	109.00	107.00	0.00	0.00		
6010.090	Benefits Workmans Compensation Ins	4,809.00	594.00	(850.00)	-15%	4,215.00	5,659.00	4,017.00	4,690.00		
6010.120	Benefits Long Term Disability	705.00	0.00	302.00	75%	705.00	403.00	154.02	477.33		
6010.130	Benefits Life Insurance	592.00	0.00	135.00	30%	592.00	457.00	129.36	451.71		
6010.140	Benefits FSA & PSA Admin and EAP Program	752.00	14.00	257.00	52%	738.00	495.00	414.51	667.44		
6010.150	Benefits Retirement Administration Fee	513.00	10.00	(3.00)	-1%	503.00	516.00	0.00	455.20		
6010.900	Benefits OPEB contribution	8,086.00	(8,020.00)	(8,887.00)	-52%	16,106.00	16,973.00	0.00	18,105.00		OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
Account Classification Total: Personnel Services		$443,662.00	($7,494.00)	$18,650.00	4%	$451,156.00	$425,012.00	$288,660.75	$359,648.64		
SUPP & MAT - Supplies & Materials											
6100.100	Administrative Expense Dues, Licenses & Subscriptions	1,000.00	0.00	0.00	0%	1,000.00	1,000.00	550.00	653.00		
6100.190	Administrative Expense Office Supplies	1,000.00	0.00	0.00	0%	1,000.00	1,000.00	1,038.44	1,091.34		
6110.020	Supplies & Equipment Animal Food	8,000.00	0.00	0.00	0%	8,000.00	8,000.00	3,648.72	5,724.39		
6110.025	Supplies & Equipment Animal Transport Containers	500.00	0.00	0.00	0%	500.00	500.00	0.00	860.72		
6110.045	Supplies & Equipment Medication/Supplements	2,000.00	0.00	1,000.00	100%	2,000.00	1,000.00	3,223.15	0.00	Request increase of 1,000 to cover higher than expected medications costs	
6110.055	Supplies & Equipment Animal Supplies	2,000.00	0.00	1,000.00	100%	2,000.00	1,000.00	3,305.68	0.00	Request increase of 1,000 to cover higher than expected animal supplies costs	
6110.070	Supplies & Equipment CO2 for Chambers	20,000.00	0.00	0.00	0%	20,000.00	20,000.00	4,786.97	22,250.05		
6110.135	Supplies & Equipment Fuel for Incinerator	4,500.00	0.00	0.00	0%	4,500.00	4,500.00	1,583.57	3,548.60		
6110.160	Supplies & Equipment Investigation Supplies	3,500.00	0.00	0.00	0%	3,500.00	3,500.00	188.77	0.00		
6110.290	Supplies & Equipment Other Office Equipment	0.00	0.00	0.00	N/A	0.00	0.00	0.00	943.77		
6110.315	Supplies & Equipment Rabies Clinic Supplies	5,000.00	0.00	0.00	0%	5,000.00	5,000.00	1,207.11	1,340.84		
6110.395	Supplies & Equipment Spay and Neuter Supplies	7,000.00	0.00	0.00	0%	7,000.00	7,000.00	0.00	0.00		
6110.430	Supplies & Equipment Traps	2,500.00	0.00	0.00	0%	2,500.00	2,500.00	754.06	2,393.91		
6130.010	Equipment Maintenance Copier Lease	900.00	0.00	0.00	0%	900.00	900.00	304.83	632.88		
6150.040	Uniforms & Personal Equipment Uniform Allowance	4,250.00	0.00	0.00	0%	4,250.00	4,250.00	3,945.26	3,205.42		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6150.050	Uniforms & Personal Equipment Uniforms	7,500.00	0.00	500.00	7%	7,500.00	7,000.00	1,353.30	2,141.69		
Account Classification Total: Supplies & Materials		$69,650.00	$0.00	$2,500.00	4%	$69,650.00	$67,150.00	$25,889.86	$44,786.61		
MAINT & SVCS - Maintenance & Services											
6530.120	Consulting Services Rabies Clinic	1,000.00	0.00	0.00	0%	1,000.00	1,000.00	0.00	400.00		
6530.160	Consulting Services Veterinary Services	18,000.00	0.00	0.00	0%	18,000.00	18,000.00	4,019.25	22,447.40		
6530.165	Consulting Services Vet Services - Spay & Neuter	6,000.00	0.00	0.00	0%	6,000.00	6,000.00	0.00	0.00		
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	20,000.00	0.00	0.00	0%	20,000.00	20,000.00	8,044.55	11,855.78		
6540.030	Vehicle Operating Expenses Vehicle Maintenance	10,000.00	0.00	0.00	0%	10,000.00	10,000.00	4,645.81	7,188.67		
6550.020	Building Site Expenses Buildings & Grounds Maintenance	5,000.00	0.00	0.00	0%	5,000.00	5,000.00	915.91	2,521.78		
6550.028	Building Site Expenses Cable	1,500.00	0.00	180.00	14%	1,500.00	1,320.00	583.94	1,115.88		
6550.030	Building Site Expenses Carpet/VCT Cleaning	1,200.00	0.00	0.00	0%	1,200.00	1,200.00	550.75	797.75		
6550.040	Building Site Expenses Cleaning Contract	2,500.00	0.00	0.00	0%	2,500.00	2,500.00	1,773.70	2,304.64		
6550.050	Building Site Expenses Custodial Supplies	600.00	0.00	0.00	0%	600.00	600.00	265.65	463.00		
6550.060	Building Site Expenses Electricity	7,200.00	0.00	0.00	0%	7,200.00	7,200.00	4,371.59	5,907.83		
6550.080	Building Site Expenses Fire Alarm Testing	360.00	0.00	0.00	0%	360.00	360.00	353.52	351.13		
6550.081	Building Site Expenses Fire Extinguishers	300.00	0.00	0.00	0%	300.00	300.00	0.00	31.50		
6550.090	Building Site Expenses General Maintenance Repairs	6,000.00	0.00	(2,500.00)	-29%	6,000.00	8,500.00	1,295.62	706.30	Decrease of $2,500 to bring closer to actual prior years expenses	
6550.120	Building Site Expenses Heating Propane	5,000.00	0.00	0.00	0%	5,000.00	5,000.00	2,825.64	3,039.81		
6550.130	Building Site Expenses Incinerator Expense	500.00	0.00	0.00	0%	500.00	500.00	0.00	0.00		
6550.180	Building Site Expenses Pest Control/Termite Insp	2,000.00	0.00	1,640.00	456%	2,000.00	360.00	2,250.20	340.80	Confirmed with Maintenance that termite treatment is not in-house service. AC buidling had to be treated for termites in FY26. Increase of $1,640 requested for annual treatment.	
6550.220	Building Site Expenses Security Alarm Monitoring	480.00	0.00	120.00	33%	480.00	360.00	225.00	280.25		
6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	1,000.00	0.00	(200.00)	-17%	1,000.00	1,200.00	0.00	1,121.00		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6550.242	Building Site Expenses Sewage Pump Monitoring	480.00	0.00	180.00	60%	480.00	300.00	144.16	264.96		
6550.270	Building Site Expenses Telephone	2,100.00	0.00	0.00	0%	2,100.00	2,100.00	917.73	1,155.83		
6550.280	Building Site Expenses Tipping Fees	150.00	0.00	0.00	0%	150.00	150.00	0.00	0.00		
6550.300	Building Site Expenses Trash Removal	1,500.00	0.00	180.00	14%	1,500.00	1,320.00	959.19	1,040.00		
Account Classification Total: Maintenance & Services		$92,870.00	$0.00	($400.00)	0%	$92,870.00	$93,270.00	$34,142.21	$63,334.31		
OTHR CHGS - Other Charges											
7000.060	Travel, Training & Expense Educational Training	10,000.00	0.00	0.00	0%	10,000.00	10,000.00	0.00	2,876.36		
Account Classification Total: Other Charges		$10,000.00	$0.00	$0.00	0%	$10,000.00	$10,000.00	$0.00	$2,876.36		
CAP EQ - Capital Equipment											
9010.060	Capital Equipment Other	0.00	0.00	0.00	N/A	0.00	0.00	0.00	37,781.00		
Account Classification Total: Capital Equipment		$0.00	$0.00	$0.00	0%	$0.00	$0.00	$0.00	$37,781.00		
Location Total: 040 - Animal Control		$616,182.00	($7,494.00)	$20,750.00	3%	$623,676.00	$595,432.00	$348,692.82	$508,426.92		
Department Total: 1101 - Sheriff's Office		**$22,047,540.00**	**($158,111.00)**	**$2,328,434.00**	**12%**	**$22,205,651.00**	**$19,719,106.00**	**$13,275,535.87**	**$15,985,426.06**		

Worcester County

Expense Annual Budget by Organization Report

1102 Emergency Services

	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final	FY2026 Adopted Budget	FY2026 Actual Amount at 3/31/26	FY2025 Actual Amount
Department: 1102 Emergency Services								
PERS SVCS - Personnel Services	$4,588,414.00	($34,201.00)	$379,096.00	9%	$4,622,615.00	$4,209,318.00	$2,580,444.27	$2,993,554.81
SUPP & MAT - Supplies & Materials	$1,392,706.00	$0.00	$476,944.00	52%	$1,392,706.00	$915,762.00	$666,802.41	$698,861.33
MAINT & SVCS - Maintenance & Services	$349,622.00	$0.00	($278,200.00)	-44%	$349,622.00	$627,822.00	$150,558.65	$242,784.68
OTHR CHGS - Other Charges	$39,050.00	$0.00	($7,350.00)	-16%	$39,050.00	$46,400.00	$17,648.29	$9,211.96
INTFND CHGS - Interfund Charges	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00
CAP EQ - Capital Equipment	$85,000.00	$0.00	($164,000.00)	-66%	$85,000.00	$249,000.00	$156,228.27	$73,346.39
Department Total: Emergency Services	**$6,454,792.00**	**($34,201.00)**	**$406,490.00**	**7%**	**$6,488,993.00**	**$6,048,302.00**	**$3,571,681.89**	**$4,017,759.17**

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
REVENUES											
Department:	**1102 - Emergency Services**										
Location:	**044 - Operations Center**										
ST SHRD - State Shared											
4310	911 Fees	2,115,099.00	0.00	620,917.00	42%	2,115,099.00	1,494,182.00	1,045,257.86	1,981,180.09	Revision based on State of MD projections	
Account Classification Total: ST SHRD - State Shared		$2,115,099.00	$0.00	$620,917.00	42%	$2,115,099.00	$1,494,182.00	$1,045,257.86	$1,981,180.09		
INTGOV FED - Intergovernmental - Federal Revenues											
5745.300	Homeland Security Grant SHSGP	96,477.00	0.00	0.00	0%	96,477.00	96,477.00	(60,102.56)	97,082.18		
5745.600	Homeland Security Grant EMPG	76,317.00	0.00	0.00	0%	76,317.00	76,317.00	(33,652.10)	68,722.18		
Account Total: Intergovernmental - Federal Revenues		$172,794.00	$0.00	$0.00	0%	$172,794.00	$172,794.00	($93,754.66)	$165,804.36		
INTGOV ST - Intergovernmental - State Revenues											
5700	911 ENSB Grant	0.00	0.00	0.00	N/A	0.00	0.00	5,830.50	44,782.29		
Account Total: Intergovernmental - State Revenues		$0.00	$0.00	$0.00	0%	$0.00	$0.00	$5,830.50	$44,782.29		
Location Total: 044 - Operations Center		$2,287,893.00	$0.00	$620,917.00	37%	$2,287,893.00	$1,666,976.00	$957,333.70	$2,191,766.74		
Department Total: 1102 - Emergency Services		**$2,287,893.00**	**$0.00**	**$620,917.00**	**37%**	**$2,287,893.00**	**$1,666,976.00**	**$957,333.70**	**$2,191,766.74**		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
EXPENSES											
Department:	**1102 - Emergency Services**										
Location:	**044 - Operations Center**										
PERS SVCS - Personnel Services											
6000.100	Personnel Services Salaries	2,907,039.00	26,867.00	271,434.00	10%	2,880,172.00	2,635,605.00	1,661,566.97	1,863,892.60		
6000.400	Personnel Services Overtime Pay	275,000.00	0.00	75,000.00	38%	275,000.00	200,000.00	211,135.97	251,096.64		
6010.020	Benefits Contingency	885.00	25.00	(177.00)	-17%	860.00	1,062.00	0.00	451.36		
6010.025	Benefits Deferred Comp Match	7,586.00	0.00	(4,414.00)	-37%	7,586.00	12,000.00	0.00	4,596.58		
6010.030	Benefits Hospitalization Insurance	692,907.00	(814.00)	117,172.00	20%	693,721.00	575,735.00	311,064.44	318,875.13		
6010.050	Benefits Retirement	333,635.00	3,568.00	(16,373.00)	-5%	330,067.00	350,008.00	214,676.81	207,897.57		
6010.060	Benefits Social Security Taxes	222,390.00	2,056.00	5,465.00	3%	220,334.00	216,925.00	135,872.60	154,639.82		
6010.070	Benefits Unemployment Insurance	1,145.00	33.00	84.00	8%	1,112.00	1,061.00	0.00	750.72		
6010.090	Benefits Workmans Compensation Ins	49,649.00	6,536.00	(6,218.00)	-11%	43,113.00	55,867.00	39,661.00	39,947.14		
6010.120	Benefits Long Term Disability	6,277.00	68.00	2,294.00	58%	6,209.00	3,983.00	1,291.02	3,987.70		
6010.130	Benefits Life Insurance	5,273.00	57.00	759.00	17%	5,216.00	4,514.00	1,084.35	3,773.67		
6010.140	Benefits FSA & PSA Admin and EAP Program	7,769.00	219.00	2,883.00	59%	7,550.00	4,886.00	4,091.11	5,726.96		
6010.150	Benefits Retirement Administration Fee	5,292.00	149.00	194.00	4%	5,143.00	5,098.00	0.00	3,941.92		
6010.900	Benefits OPEB contribution	73,567.00	(72,965.00)	(69,007.00)	-48%	146,532.00	142,574.00	0.00	133,977.00		OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
Account Classification Total: Personnel Services		$4,588,414.00	($34,201.00)	$379,096.00	9%	$4,622,615.00	$4,209,318.00	$2,580,444.27	$2,993,554.81		
SUPP & MAT - Supplies & Materials											
6100.010	Administrative Expense Administrative Expenses	4,500.00	0.00	0.00	0%	4,500.00	4,500.00	2,394.94	1,303.53	Adjusted for actuals	
6100.100	Administrative Expense Dues, Licenses & Subscriptions	3,475.00	0.00	(2,545.00)	-42%	3,475.00	6,020.00	4,817.38	3,614.30	Adjusted needs / actuals.	
6100.190	Administrative Expense Office Supplies	2,000.00	0.00	500.00	33%	2,000.00	1,500.00	967.28	2,071.60		
6100.210	Administrative Expense Paper	1,000.00	0.00	0.00	0%	1,000.00	1,000.00	275.71	90.98		
6110.015	Supplies & Equipment 800 MHZ Inventory	0.00	0.00	0.00	N/A	0.00	0.00	(224.48)	0.00		
6110.017	Supplies & Equipment AED Units	186,520.00	0.00	173,520.00	1335%	186,520.00	13,000.00	5,130.81	25,276.90	Required replacement of 72 End of Life AED units.	
6110.090	Supplies & Equipment Computers & Printers	4,300.00	0.00	(5,240.00)	-55%	4,300.00	9,540.00	10,068.94	1,539.98	IT Recommended replacements.	
6110.110	Supplies & Equipment Disaster Preparedness Materials	2,500.00	0.00	0.00	0%	2,500.00	2,500.00	919.08	270.65		
6110.120	Supplies & Equipment Equipment Rental	10,000.00	0.00	0.00	0%	10,000.00	10,000.00	180.10	3,175.00		
6110.125	Supplies & Equipment Equipment Maintenance & Repair	8,000.00	0.00	0.00	0%	8,000.00	8,000.00	450.00	118.20		
6110.140	Supplies & Equipment GIS Mapping Supplies	1,000.00	0.00	0.00	0%	1,000.00	1,000.00	0.00	0.00		
6110.245	Supplies & Equipment Mobile Phones	17,420.00	0.00	1,000.00	6%	17,420.00	16,420.00	11,851.33	14,158.28	Adjusted for actuals	

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6110.280	Supplies & Equipment Office Furniture	1,500.00	0.00	0.00	0%	1,500.00	1,500.00	212.57	2,341.94		
6110.290	Supplies & Equipment Other Office Equipment	9,475.00	0.00	9,475.00	N/A	9,475.00	0.00	0.00	0.00	Replacement of 8 year old displays in 911 center	
6110.320	Supplies & Equipment Radio Supplies	101,500.00	0.00	49,050.00	94%	101,500.00	52,450.00	21,799.98	40,095.33	Many portable radio batteries reaching end of life	
6110.325	Supplies & Equipment Radio Equipment	195,000.00	0.00	120,000.00	160%	195,000.00	75,000.00	57,810.99	20,614.09	New radio requests, multiple agencies	
6110.340	Supplies & Equipment Safety Program Equipment	25,000.00	0.00	15,000.00	150%	25,000.00	10,000.00	885.76	8,798.38	Request to implement Project Lifesaver	
6110.390	Supplies & Equipment Small Equipment	17,000.00	0.00	0.00	0%	17,000.00	17,000.00	14,037.78	0.00		
6130.010	Equipment Maintenance Copier Lease	2,988.00	0.00	0.00	0%	2,988.00	2,988.00	1,896.49	3,244.94		
6130.040	Equipment Maintenance MILES Computer Chg/MDT User Fees	2,400.00	0.00	0.00	0%	2,400.00	2,400.00	1,855.00	1,512.00		
6130.050	Equipment Maintenance Radio Maintenance Contract	324,871.00	0.00	1,304.00	0%	324,871.00	323,567.00	270,148.50	205,194.86	Updating Master Services Agreement for new site	
6130.060	Equipment Maintenance Software Licensing	29,000.00	0.00	2,500.00	9%	29,000.00	26,500.00	20,933.93	19,937.08		
6130.070	Equipment Maintenance Software Maintenance Agreements	164,450.00	0.00	0.00	0%	164,450.00	164,450.00	170,801.89	114,124.92	Standard contractual escalations	
6130.090	Equipment Maintenance Weather Service Subscription	0.00	0.00	0.00	N/A	0.00	0.00	0.00	2,772.00		
6150.040	Uniforms & Personal Equipment Uniform Allowance	17,480.00	0.00	1,780.00	11%	17,480.00	15,700.00	10,741.93	1,881.54	Adjustment due to vendor pricing	
6150.050	Uniforms & Personal Equipment Uniforms	6,750.00	0.00	0.00	0%	6,750.00	6,750.00	997.61	3,646.20		
6160.080	Grant Programs Homeland Security Grant	96,477.00	0.00	0.00	0%	96,477.00	96,477.00	32,130.33	70,526.78		
6160.083	Grant Programs 911 Board	0.00	0.00	0.00	N/A	0.00	0.00	3,832.50	120,088.47		
6160.602	Grant Programs Homeland Security - HMEP	0.00	0.00	0.00	N/A	0.00	0.00	0.00	32,463.38		
Account Classification Total: Supplies & Materials		$1,234,606.00	$0.00	$366,344.00	42%	$1,234,606.00	$868,262.00	$644,916.35	$698,861.33		
MAINT & SVCS - Maintenance & Services											
6500.085	Systems Maintenance Sirens	10,000.00	0.00	0.00	0%	10,000.00	10,000.00	0.00	0.00		
6530.030	Consulting Services Computer Services	25,000.00	0.00	(75,000.00)	-75%	25,000.00	100,000.00	0.00	0.00	Decrease due to FY26 one time projects	
6530.040	Consulting Services Consulting Services	38,000.00	0.00	(180,000.00)	-83%	38,000.00	218,000.00	0.00	0.00	Decrease due to FY26 one time projects	
6530.050	Consulting Services Crisis/Fitness for Duty	40,000.00	0.00	0.00	0%	40,000.00	40,000.00	0.00	0.00		
6530.095	Consulting Services Pre-Employment Testing	18,000.00	0.00	0.00	0%	18,000.00	18,000.00	(128.33)	9,124.12		
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	17,200.00	0.00	0.00	0%	17,200.00	17,200.00	11,675.59	15,274.05		
6540.030	Vehicle Operating Expenses Vehicle Maintenance	8,650.00	0.00	0.00	0%	8,650.00	8,650.00	3,958.34	9,327.96		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6540.040	Vehicle Operating Expenses Vehicle Registration	200.00	0.00	0.00	0%	200.00	200.00	400.00	100.00		
6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	4,200.00	0.00	0.00	0%	4,200.00	4,200.00	0.00	156.25		
6550.028	Building Site Expenses Cable	1,800.00	0.00	0.00	0%	1,800.00	1,800.00	1,170.75	1,374.00		
6550.060	Building Site Expenses Electricity	5,100.00	0.00	0.00	0%	5,100.00	5,100.00	4,531.92	2,609.00		
6550.170	Building Site Expenses Office Rent/Lease	38,472.00	0.00	0.00	0%	38,472.00	38,472.00	32,058.00	38,469.60		
6550.270	Building Site Expenses Telephone	28,300.00	0.00	300.00	1%	28,300.00	28,000.00	35,746.37	50,386.69		
6900.025	Advertising Legal Advertisements	0.00	0.00	0.00	N/A	0.00	0.00	81.75	0.00		
Account Classification Total: Maintenance & Services		$234,922.00	$0.00	($254,700.00)	-52%	$234,922.00	$489,622.00	$89,494.39	$126,821.67		
OTHR CHGS - Other Charges											
7000.040	Travel, Training & Expense Continuing Education/Certificati	12,550.00	0.00	(2,200.00)	-15%	12,550.00	14,750.00	5,312.24	7,003.92	Decreased based on FY27 training plan	
7000.060	Travel, Training & Expense Educational Training	1,000.00	0.00	0.00	0%	1,000.00	1,000.00	0.00	90.31		
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	25,500.00	0.00	(5,150.00)	-17%	25,500.00	30,650.00	12,336.05	2,117.73	Adjusting for realigned priorities	
Account Classification Total: Other Charges		$39,050.00	$0.00	($7,350.00)	-16%	$39,050.00	$46,400.00	$17,648.29	$9,211.96		
CAP EQ - Capital Equipment											
9010.010	Capital Equipment New Vehicles	65,000.00	0.00	(124,000.00)	-66%	65,000.00	189,000.00	109,582.00	47,769.00	Continuing fleet lifecycle planning	
9010.020	Capital Equipment Public Safety Equipment	20,000.00	0.00	(40,000.00)	-67%	20,000.00	60,000.00	46,646.27	25,577.39	Decrease due to reduction in FY27 vehicle replacements	
Account Classification Total: Capital Equipment		$85,000.00	$0.00	($164,000.00)	-66%	$85,000.00	$249,000.00	$156,228.27	$73,346.39		
Location Total: 044 - Operations Center		$6,181,992.00	($34,201.00)	$319,390.00	5%	$6,216,193.00	$5,862,602.00	$3,488,731.57	$3,901,796.16		
Location: 045 - Transmitter Site											
SUPP & MAT - Supplies & Materials											
6130.020	Equipment Maintenance Equipment Annual Maint Contr.	158,100.00	0.00	110,600.00	233%	158,100.00	47,500.00	21,886.06	0.00	UPS Battery replacements are due	
Account Classification Total: Supplies & Materials		$158,100.00	$0.00	$110,600.00	233%	$158,100.00	$47,500.00	$21,886.06	$0.00		
MAINT & SVCS - Maintenance & Services											
6550.060	Building Site Expenses Electricity	75,000.00	0.00	5,000.00	7%	75,000.00	70,000.00	53,076.59	74,024.49	General rate increases	
6550.080	Building Site Expenses Fire Alarm Testing	500.00	0.00	(750.00)	-60%	500.00	1,250.00	1,560.00	1,656.78		
6550.081	Building Site Expenses Fire Extinguishers	200.00	0.00	0.00	0%	200.00	200.00	0.00	45.50		
6550.086	Building Site Expenses Generator Fuel Propane	2,000.00	0.00	0.00	0%	2,000.00	2,000.00	1,768.70	1,148.98		
6550.090	Building Site Expenses General Maintenance Repairs	0.00	0.00	0.00	N/A	0.00	0.00	691.05	1,372.84		
6550.100	Building Site Expenses Generator Services & Repairs	10,000.00	0.00	0.00	0%	10,000.00	10,000.00	2,603.72	33,231.04		
6550.125	Building Site Expenses HVAC Repairs/Replacement	20,000.00	0.00	(27,750.00)	-58%	20,000.00	47,750.00	0.00	0.00	Reduction in number of replacements required in FY27	

Worcester County			FY2027 Budget Worksheet Report									
	Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
	6550.180	Building Site Expenses Pest Control/Termite Insp	3,000.00	0.00	0.00	0%	3,000.00	3,000.00	1,363.20	2,044.80		
	6550.290	Building Site Expenses Transmitter Site Expenses	4,000.00	0.00	0.00	0%	4,000.00	4,000.00	1.00	2,438.58		
Account Classification Total: Maintenance & Services			$114,700.00	$0.00	($23,500.00)	-17%	$114,700.00	$138,200.00	$61,064.26	$115,963.01		
Location Total: 045 - Transmitter Site			$272,800.00	$0.00	$87,100.00	47%	$272,800.00	$185,700.00	$82,950.32	$115,963.01		
Department Total: 1102 - Emergency Services			**$6,454,792.00**	**($34,201.00)**	**$406,490.00**	**7%**	**$6,488,993.00**	**$6,048,302.00**	**$3,571,681.89**	**$4,017,759.17**		

Worcester County

Expense Annual Budget by Organization Report

1103 Jail

	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final	FY2026 Adopted Budget	FY2026 Actual Amount at 3/31/26	FY2025 Actual Amount
Department: 1103 Jail								
PERS SVCS - Personnel Services	$12,151,006.00	$ (174,698.00)	$369,299.00	3%	$ 12,325,704.00	$11,781,707.00	$7,461,597.18	$9,850,809.97
SUPP & MAT - Supplies & Materials	$856,980.00	$0.00	($205,197.00)	-19%	$856,980.00	$1,062,177.00	$731,055.11	$893,757.97
MAINT & SVCS - Maintenance & Services	$2,769,905.00	$0.00	($23,809.00)	-1%	$2,769,905.00	$2,793,714.00	$1,867,653.65	$2,568,127.90
OTHR CHGS - Other Charges	$34,850.00	$0.00	$12,494.00	56%	$34,850.00	$22,356.00	$12,675.30	$20,540.00
CAP EQ - Capital Equipment	$55,000.00	$0.00	($120,219.00)	-69%	$55,000.00	$175,219.00	$130,811.27	$13,895.70
Department Total: Jail	**$15,867,741.00**	**$ (174,698.00)**	**$32,568.00**	**0%**	**$ 16,042,439.00**	**$15,835,173.00**	**$10,203,792.51**	**$13,347,131.54**

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
REVENUES											
Department:	**1103 - Jail**										
CHG SVC - Charges for Services											
5095.100	Payments For Jail Use Work Release	4,200.00	0.00	200.00	5%	4,200.00	4,000.00	3,287.00	4,737.00	Revenues are expected to increase for FY27 based on FY26 trends	
5095.150	Payments For Jail Use Inmate Grievance Device	30,000.00	0.00	0.00	0%	30,000.00	30,000.00	0.00	0.00		
5095.250	Payments For Jail Use REIM US MARSHAL FEES	954,612.00	0.00	212,012.00	29%	954,612.00	742,600.00	594,659.00	907,400.00	Based on previous revenue averages, we are expecting an increase in revenues for FY27	
5095.400	Payments For Jail Use State Housing	29,340.00	0.00	(19,435.00)	-40%	29,340.00	48,775.00	(11,610.00)	56,160.00	This is State Housing reimbursement for those committed to the state. This is based on amount already billed for FY25	
5095.600	Payments For Jail Use Social Security	2,400.00	0.00	(100.00)	-4%	2,400.00	2,500.00	6,200.00	6,800.00	Currently received $400/person from those that are currently on Social Security. Based on trends of 6 persons per year.	
5095.700	Payments For Jail Use State Mental Health Reimb.	22,000.00	0.00	0.00	0%	22,000.00	22,000.00	0.00	22,045.00		
5095.800	Payments For Jail Use Pretrial Fees	14,400.00	0.00	6,150.00	75%	14,400.00	8,250.00	15,250.00	17,805.00	Based on current revenue in FY26, this revenue is expected to increase. The courts ultimately decide who is allowed to participate in the pretrial program.	
Account Classification Total: Charges for Services		$1,056,952.00	$0.00	$198,827.00	23%	$1,056,952.00	$858,125.00	$607,786.00	$1,014,947.00		
INTGOV ST - Intergovernmental - State Revenues											
5767	Medication Opioid Disorder Grant	23,000.00	0.00	(190,920.00)	-89%	23,000.00	213,920.00	13,782.70	21,114.01	FY26 the full amount of the SOR IV grant was added to budget, however the Jail only receives $23,000 of the grant for related cost to the Medication Assisted Treatment program	
Account Total: Intergovernmental - State Revenues		$23,000.00	$0.00	($190,920.00)	-89%	$23,000.00	$213,920.00	$13,782.70	$21,114.01		
Department Total: 1103 - Jail		**$1,079,952.00**	**$0.00**	**$7,907.00**	**1%**	**$1,079,952.00**	**$1,072,045.00**	**$621,568.70**	**$1,036,061.01**		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
EXPENSES											
Department: 1103 - Jail											
PERS SVCS - Personnel Services											
6000.100	Personnel Services Salaries	7,963,555.00	(34,875.00)	325,706.00	4%	7,998,430.00	7,637,849.00	5,086,262.24	6,557,514.26		
6000.400	Personnel Services Overtime Pay	100,000.00	0.00	0.00	0%	100,000.00	100,000.00	74,125.26	188,522.35		
6010.020	Benefits Contingency	2,425.00	36.00	(653.00)	-21%	2,389.00	3,078.00	5,027.20	1,672.53		
6010.025	Benefits Deferred Comp Match	71,165.00	0.00	21,165.00	42%	71,165.00	50,000.00	0.00	43,130.00		
6010.030	Benefits Hospitalization Insurance	1,631,127.00	(3,638.00)	191,842.00	13%	1,634,765.00	1,439,285.00	888,986.30	1,181,609.87		
6010.050	Benefits Retirement	1,403,418.00	8,113.00	(1,530.00)	0%	1,395,305.00	1,404,948.00	897,553.98	872,373.00		
6010.060	Benefits Social Security Taxes	609,212.00	(2,668.00)	17,266.00	3%	611,880.00	591,946.00	375,381.16	490,923.47		
6010.070	Benefits Unemployment Insurance	3,136.00	47.00	62.00	2%	3,089.00	3,074.00	0.00	0.00		
6010.090	Benefits Workmans Compensation Ins	136,007.00	16,278.00	(25,893.00)	-16%	119,729.00	161,900.00	114,934.00	100,315.14		
6010.120	Benefits Long Term Disability	19,065.00	148.00	7,522.00	65%	18,917.00	11,543.00	4,061.23	14,043.24		
6010.130	Benefits Life Insurance	16,013.00	124.00	2,931.00	22%	15,889.00	13,082.00	3,411.45	13,289.48		
6010.140	Benefits FSA & PSA Admin and EAP Program	21,282.00	315.00	7,123.00	50%	20,967.00	14,159.00	11,854.36	19,385.19		
6010.150	Benefits Retirement Administration Fee	14,497.00	215.00	(278.00)	-2%	14,282.00	14,775.00	0.00	13,173.44		
6010.900	Benefits OPEB contribution	160,104.00	(158,793.00)	(175,964.00)	-52%	318,897.00	336,068.00	0.00	354,858.00		OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
Account Classification Total: Personnel Services		$12,151,006.00	($174,698.00)	$369,299.00	3%	$12,325,704.00	$11,781,707.00	$7,461,597.18	$9,850,809.97		
SUPP & MAT - Supplies & Materials											
6100.050	Administrative Expense Background Checks	500.00	0.00	0.00	0%	500.00	500.00	262.28	1,031.32		
6100.100	Administrative Expense Dues, Licenses & Subscriptions	350.00	0.00	100.00	40%	350.00	250.00	350.00	250.00	MCAA membership fee increased to $350.00	
6100.190	Administrative Expense Office Supplies	6,750.00	0.00	0.00	0%	6,750.00	6,750.00	4,604.89	6,502.56		
6110.080	Supplies & Equipment Computer Repairs & Supplies	0.00	0.00	0.00	N/A	0.00	0.00	2,152.21	0.00		
6110.090	Supplies & Equipment Computers & Printers	17,900.00	0.00	10,810.00	152%	17,900.00	7,090.00	9,037.99	4,802.22	Based off recommendations from IT for the replacement of 4 desktop mini computers, 5 dell latitude with docking and 2 laptops.	

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6110.190	Supplies & Equipment Law Enforcement Equipment	26,900.00	0.00	25,400.00	1693%	26,900.00	1,500.00	642.31	438.31	The increase is for the purchase of 10 ballistic vests (for the safety of our transportation officers), clearing trap for the arms room and updated holsters. This line item will decrease next year as the ballistic material only need to be replaced every 5 years.	
6110.245	Supplies & Equipment Mobile Phones	3,282.00	0.00	1,026.00	45%	3,282.00	2,256.00	1,457.70	1,516.05	This is for the purchase of 2 additional cellphones for shift coverage. These would be used for in-house use only. Other institutions have had officer's cellphones subpoenaed when communicating about a jail incident.	
6110.320	Supplies & Equipment Radio Supplies	7,000.00	0.00	0.00	0%	7,000.00	7,000.00	6,994.32	4,999.90		
6130.010	Equipment Maintenance Copier Lease	6,700.00	0.00	0.00	0%	6,700.00	6,700.00	5,047.76	8,323.74	Jail has 4 copier that are leased through the Commissioner's office.	
6130.040	Equipment Maintenance MILES Computer Chg/MDT User Fees	600.00	0.00	390.00	186%	600.00	210.00	420.00	252.00	The increase is to cover 4 additional new users for the Miles Computer for Warrant/Criminal Checks.	
6130.070	Equipment Maintenance Software Maintenance Agreements	27,707.00	0.00	1,319.00	5%	27,707.00	26,388.00	25,916.21	26,387.20	Increase in contract fees for Blue Peak (skills manager) and Jail Management System (JMS) programs.	
6150.040	Uniforms & Personal Equipment Uniform Allowance	65,800.00	0.00	(700.00)	-1%	65,800.00	66,500.00	63,700.00	56,700.00	This will cover the cost of all eligible employees at the jail to receive an allowance for their uniforms.	
6150.050	Uniforms & Personal Equipment Uniforms	10,000.00	0.00	(2,863.00)	-22%	10,000.00	12,863.00	3,477.33	15,441.77	This account covers the initial uniform/supplies for new officers. This number is based on 10 new hires for FY27.	

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6160.064	Grant Programs Inmate Opiod Medication	23,700.00	0.00	(190,220.00)	-89%	23,700.00	213,920.00	4,542.21	14,623.75	This is a reimbursement grant with the Health Department for the state-mandated Medication Assisted Treatment program.	
6190.010	Inmate Expenses Food Services	507,541.00	0.00	57,541.00	13%	507,541.00	450,000.00	352,024.68	507,207.39	We currently use 3 major food supplies and continually compare prices. Currently expecting to use $483,000 in FY26. This amount covers a 5% increase in food prices.	
6190.020	Inmate Expenses Hospital & Physicians Charges	75,000.00	0.00	(20,000.00)	-21%	75,000.00	95,000.00	124,092.75	65,012.26	The decrease is due to the transition of medical providers from Wellpath to CFG Health. CFG now covers hospitalizations except for those that are mental health related.	
6190.030	Inmate Expenses Inmate Supplies & Services	15,750.00	0.00	0.00	0%	15,750.00	15,750.00	8,429.81	12,596.25		
6190.040	Inmate Expenses Jail Dentist	10,000.00	0.00	(5,000.00)	-33%	10,000.00	15,000.00	24,329.00	15,944.00	CFG provides dental services. A dental chair has been installed in the medical wing to accommodate dental needs.	
6190.050	Inmate Expenses Jail Physician	0.00	0.00	0.00	N/A	0.00	0.00	1,544.98	0.00		
6190.070	Inmate Expenses Kitchen Supplies	19,000.00	0.00	13,000.00	217%	19,000.00	6,000.00	4,722.75	6,242.09	This increase will cover the addition of a new steam table with conveyor to replace the broken one and a new hot food serving counter/table.	
6190.080	Inmate Expenses Medical Supplies	20,000.00	0.00	0.00	0%	20,000.00	20,000.00	12,929.85	12,168.99		
6190.090	Inmate Expenses Pharmaceutical	5,000.00	0.00	(95,000.00)	-95%	5,000.00	100,000.00	71,296.90	128,468.70	The decrease is due to CFG Medical now covering the cost of prescriptions except for Methadone.	
6190.100	Inmate Expenses Processing Supplies	7,500.00	0.00	(1,000.00)	-12%	7,500.00	8,500.00	3,079.18	4,849.47	Decrease is based on supplies that were used in previous years.	
Account Classification Total: Supplies & Materials		$856,980.00	$0.00	($205,197.00)	-19%	$856,980.00	$1,062,177.00	$731,055.11	$893,757.97		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
MAINT & SVCS - Maintenance & Services											
6190.075	Inmate Expenses Medical Contract	1,839,367.00	0.00	(60,373.00)	-3%	1,839,367.00	1,899,740.00	1,263,572.82	1,733,142.79	Decrease due to new medical contract with CFG Health.	
6530.050	Consulting Services Crisis/Fitness for Duty	1,000.00	0.00	0.00	0%	1,000.00	1,000.00	0.00	0.00		
6530.080	Consulting Services Physicals, Shots & Drug Testing	500.00	0.00	0.00	0%	500.00	500.00	0.00	0.00		
6530.115	Consulting Services Psychological Services	5,650.00	0.00	(1,130.00)	-17%	5,650.00	6,780.00	1,695.00	12,800.00	Decrease is based on 10 new officers in FY27	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	6,300.00	0.00	300.00	5%	6,300.00	6,000.00	4,501.10	6,062.60	Based on trends an increase of 5% to cover fuel prices.	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	2,500.00	0.00	0.00	0%	2,500.00	2,500.00	873.38	4,840.89		
6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	300.00	0.00	0.00	0%	300.00	300.00	32.05	99.18		
6550.050	Building Site Expenses Custodial Supplies	50,000.00	0.00	(10,000.00)	-17%	50,000.00	60,000.00	26,011.87	56,488.96	Decrease based on the amount of supplies used from previous year.	
6550.060	Building Site Expenses Electricity	262,500.00	0.00	0.00	0%	262,500.00	262,500.00	234,134.97	267,117.82		
6550.080	Building Site Expenses Fire Alarm Testing	5,000.00	0.00	0.00	0%	5,000.00	5,000.00	0.00	1,029.18		
6550.081	Building Site Expenses Fire Extinguishers	1,550.00	0.00	0.00	0%	1,550.00	1,550.00	135.00	438.50		
6550.085	Building Site Expenses Generator Fuel Oil	0.00	0.00	0.00	N/A	0.00	0.00	0.00	4,983.45		
6550.090	Building Site Expenses General Maintenance Repairs	150,000.00	0.00	60,000.00	67%	150,000.00	90,000.00	75,575.19	136,464.27	The increase is based on unexpected repairs needed and the addition of 2 washers and dryers to replace the ones that are currently out of service.	
6550.100	Building Site Expenses Generator Services & Repairs	5,000.00	0.00	0.00	0%	5,000.00	5,000.00	450.00	3,858.22		
6550.110	Building Site Expenses Heating Fuel Oil	240,000.00	0.00	(20,000.00)	-8%	240,000.00	260,000.00	97,540.59	163,790.84	Decrease is based on the amount of heating fuel used in FY26 and trends from previous years.	
6550.125	Building Site Expenses HVAC Repairs/Replacement	10,000.00	0.00	0.00	0%	10,000.00	10,000.00	1,353.86	4,210.76		
6550.180	Building Site Expenses Pest Control/Termite Insp	500.00	0.00	0.00	0%	500.00	500.00	227.20	340.80		
6550.230	Building Site Expenses Security System Expenses	0.00	0.00	0.00	N/A	0.00	0.00	0.00	433.75		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	15,000.00	0.00	4,500.00	43%	15,000.00	10,500.00	14,953.43	16,676.53	The increase is due to replacing the grinder pumps that regularly breakdown due to the high volume of water usage and unexpected items going through the pump.	
6550.250	Building Site Expenses Sprinkler Testing	1,700.00	0.00	0.00	0%	1,700.00	1,700.00	1,425.00	1,820.00		
6550.270	Building Site Expenses Telephone	5,000.00	0.00	0.00	0%	5,000.00	5,000.00	2,322.74	9,536.18		
6550.300	Building Site Expenses Trash Removal	6,038.00	0.00	288.00	5%	6,038.00	5,750.00	4,159.15	5,138.88	anticipated contractual increase	
6550.310	Building Site Expenses Water & Sewer	152,000.00	0.00	3,600.00	2%	152,000.00	148,400.00	132,748.30	129,609.30	This increase is due to increased rates by the Town of Snow Hill. This is a 2.5% increase.	
6700.050	Other Maint. & Svcs Phone Service	0.00	0.00	(650.00)	-100%	0.00	650.00	0.00	0.00	No entries on this account after 7/1/2021	
6700.700	Other Maint. & Svcs Prison Labor	10,000.00	0.00	(344.00)	-3%	10,000.00	10,344.00	5,942.00	9,245.00	Slight decrease over last year	
Account Classification Total: Maintenance & Services		$2,769,905.00	$0.00	($23,809.00)	-1%	$2,769,905.00	$2,793,714.00	$1,867,653.65	$2,568,127.90		
OTHR CHGS - Other Charges											
7000.060	Travel, Training & Expense Educational Training	25,000.00	0.00	9,900.00	66%	25,000.00	15,100.00	10,052.00	14,250.00	The request is for training of new officers and continuing training for current staff.	
7000.090	Travel, Training & Expense Firearms Training	4,850.00	0.00	0.00	0%	4,850.00	4,850.00	2,399.30	3,483.76		
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	5,000.00	0.00	2,594.00	108%	5,000.00	2,406.00	224.00	2,806.24	Increase in conference fees and the addition of a second Assistant Warden.	
Account Classification Total: Other Charges		$34,850.00	$0.00	$12,494.00	56%	$34,850.00	$22,356.00	$12,675.30	$20,540.00		
CAP EQ - Capital Equipment											
9010.020	Capital Equipment Public Safety Equipment	10,000.00	0.00	(3,719.00)	-27%	10,000.00	13,719.00	13,719.00	0.00	The request is for 7 additional cameras to minimize the blind spots within the Jail.	
9010.060	Capital Equipment Other	45,000.00	0.00	(116,500.00)	-72%	45,000.00	161,500.00	117,092.27	13,895.70	This is a decrease from last year. The requested amount will allow the jail to upgrade the intercom system. The current system is not operational, and the parts needed to repair are no longer manufactured.	

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
Account Classification Total: Capital Equipment		$55,000.00	$0.00	($120,219.00)	-69%	$55,000.00	$175,219.00	$130,811.27	$13,895.70		
Department Total: 1103 - Jail		**$15,867,741.00**	**($174,698.00)**	**$32,568.00**	**0%**	**$16,042,439.00**	**$15,835,173.00**	**$10,203,792.51**	**$13,347,131.54**		

Worcester County

Expense Annual Budget by Organization Report

1104 Fire Marshal

	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final	FY2026 Adopted Budget	FY2026 Actual Amount at 3/31/26	FY2025 Actual Amount
Department: 1104 Fire Marshal								
PERS SVCS - Personnel Services	$1,360,890.00	($11,261.00)	$131,905.00	11%	$1,372,151.00	$1,228,985.00	$821,267.57	$1,165,982.61
SUPP & MAT - Supplies & Materials	$79,835.00	$0.00	$450.00	1%	$79,835.00	$79,385.00	$31,519.97	$58,083.82
MAINT & SVCS - Maintenance & Services	$60,200.00	$0.00	$6,000.00	11%	$60,200.00	$54,200.00	$35,648.09	$52,003.26
OTHR CHGS - Other Charges	$14,050.00	$0.00	$360.00	3%	$14,050.00	$13,690.00	$5,135.44	$9,775.34
CAP EQ - Capital Equipment	$0.00	$0.00	($90,000.00)	-100%	$0.00	$90,000.00	$69,910.16	$142,763.95
Department Total: Fire Marshal	**$1,514,975.00**	**($11,261.00)**	**$48,715.00**	**3%**	**$1,526,236.00**	**$1,466,260.00**	**$963,481.23**	**$1,428,608.98**

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
REVENUES											
Department:	**1104 - Fire Marshal**										
CHG SVC - Charges for Services											
5100.100	Fire Inspection Fees Plan Review Fee	100,000.00	0.00	(20,000.00)	-17%	100,000.00	120,000.00	59,445.50	119,203.69	Decreased by 20,000 - multi-family plan reviews showed lower numbers this year.	
5100.200	Fire Inspection Fees Fire Safety Fee	25,000.00	0.00	0.00	0%	25,000.00	25,000.00	10,789.00	22,806.00		
5100.300	Fire Inspection Fees Fire Reports	0.00	0.00	0.00	N/A	0.00	0.00	25.00	75.00		
5100.600	Fire Inspection Fees Fire Inspections QAP	25,000.00	0.00	0.00	0%	25,000.00	25,000.00	22,215.80	20,385.20		
Account Classification Total: Charges for Services		$150,000.00	$0.00	($20,000.00)	-12%	$150,000.00	$170,000.00	$92,475.30	$162,469.89		
Department Total: 1104 - Fire Marshal		**$150,000.00**	**$0.00**	**($20,000.00)**	**-12%**	**$150,000.00**	**$170,000.00**	**$92,475.30**	**$162,469.89**		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
EXPENSES											
Department:	**1104 - Fire Marshal**										
PERS SVCS - Personnel Services											
6000.100	Personnel Services Salaries	816,936.00	0.00	107,195.00	15%	816,936.00	709,741.00	521,318.11	713,124.03		
6000.400	Personnel Services Overtime Pay	40,800.00	0.00	0.00	0%	40,800.00	40,800.00	12,677.49	13,047.57		
6010.020	Benefits Contingency	249.00	5.00	(37.00)	-13%	244.00	286.00	0.00	168.40		
6010.025	Benefits Deferred Comp Match	8,250.00	0.00	3,250.00	65%	8,250.00	5,000.00	0.00	5,000.00		
6010.030	Benefits Hospitalization Insurance	154,886.00	(234.00)	24,100.00	18%	155,120.00	130,786.00	94,169.82	118,973.31		
6010.050	Benefits Retirement	242,645.00	0.00	5,156.00	2%	242,645.00	237,489.00	141,916.50	214,479.00		
6010.060	Benefits Social Security Taxes	62,497.00	0.00	5,079.00	9%	62,497.00	57,418.00	38,651.84	52,683.22		
6010.070	Benefits Unemployment Insurance	322.00	6.00	36.00	13%	316.00	286.00	0.00	0.00		
6010.090	Benefits Workmans Compensation Ins	13,952.00	1,723.00	(1,092.00)	-7%	12,229.00	15,044.00	10,680.00	13,319.00		
6010.120	Benefits Long Term Disability	2,035.00	0.00	962.00	90%	2,035.00	1,073.00	408.60	1,529.20		
6010.130	Benefits Life Insurance	1,710.00	0.00	494.00	41%	1,710.00	1,216.00	343.20	1,447.13		
6010.140	Benefits FSA & PSA Admin and EAP Program	2,183.00	42.00	867.00	66%	2,141.00	1,316.00	1,102.01	1,952.03		
6010.150	Benefits Retirement Administration Fee	1,487.00	28.00	114.00	8%	1,459.00	1,373.00	0.00	1,291.72		
6010.900	Benefits OPEB contribution	12,938.00	(12,831.00)	(14,219.00)	-52%	25,769.00	27,157.00	0.00	28,968.00		OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
Account Classification Total: Personnel Services		$1,360,890.00	($11,261.00)	$131,905.00	11%	$1,372,151.00	$1,228,985.00	$821,267.57	$1,165,982.61		
SUPP & MAT - Supplies & Materials											
6100.060	Administrative Expense Books and Publications	1,000.00	0.00	0.00	0%	1,000.00	1,000.00	985.88	814.24		
6100.100	Administrative Expense Dues, Licenses & Subscriptions	6,790.00	0.00	(150.00)	-2%	6,790.00	6,940.00	1,538.00	3,552.44		
6100.110	Administrative Expense Envelopes	200.00	0.00	0.00	0%	200.00	200.00	0.00	0.00		
6100.150	Administrative Expense Incentives & Events	0.00	0.00	0.00	N/A	0.00	0.00	69.00	0.00		
6100.190	Administrative Expense Office Supplies	1,500.00	0.00	0.00	0%	1,500.00	1,500.00	218.34	890.91		
6100.210	Administrative Expense Paper	400.00	0.00	0.00	0%	400.00	400.00	0.00	0.00		
6100.240	Administrative Expense Printing Expense	425.00	0.00	0.00	0%	425.00	425.00	0.00	0.00		
6110.050	Supplies & Equipment Camera Equipment	1,200.00	0.00	0.00	0%	1,200.00	1,200.00	1,132.53	963.80		
6110.090	Supplies & Equipment Computers & Printers	2,200.00	0.00	100.00	5%	2,200.00	2,100.00	0.00	1,139.98		
6110.130	Supplies & Equipment Fire Investigation Equipment	2,500.00	0.00	0.00	0%	2,500.00	2,500.00	2,391.87	2,250.88		
6110.150	Supplies & Equipment Hazmat Supplies & Equipment	19,850.00	0.00	0.00	0%	19,850.00	19,850.00	4,586.99	17,304.10		
6110.160	Supplies & Equipment Investigation Supplies	2,500.00	0.00	0.00	0%	2,500.00	2,500.00	553.26	435.01		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6110.190	Supplies & Equipment Law Enforcement Equipment	4,000.00	0.00	0.00	0%	4,000.00	4,000.00	4,431.66	1,828.63		
6110.245	Supplies & Equipment Mobile Phones	3,900.00	0.00	0.00	0%	3,900.00	3,900.00	2,556.63	3,760.68		
6110.280	Supplies & Equipment Office Furniture	1,500.00	0.00	0.00	0%	1,500.00	1,500.00	199.99	1,199.94		
6110.290	Supplies & Equipment Other Office Equipment	0.00	0.00	0.00	N/A	0.00	0.00	0.00	98.73		
6110.320	Supplies & Equipment Radio Supplies	2,500.00	0.00	0.00	0%	2,500.00	2,500.00	0.00	1,352.67		
6110.450	Supplies & Equipment Fire Prevention	2,000.00	0.00	0.00	0%	2,000.00	2,000.00	1,009.40	129.99		
6130.010	Equipment Maintenance Copier Lease	1,600.00	0.00	0.00	0%	1,600.00	1,600.00	431.32	682.20		
6130.025	Equipment Maintenance Equipment Upgrades & Replacement	0.00	0.00	0.00	N/A	0.00	0.00	337.06	0.00		
6130.040	Equipment Maintenance MILES Computer Chg/MDT User Fees	3,500.00	0.00	500.00	17%	3,500.00	3,000.00	1,960.49	3,360.84		
6130.070	Equipment Maintenance Software Maintenance Agreements	4,520.00	0.00	0.00	0%	4,520.00	4,520.00	2,853.61	2,961.24		
6150.020	Uniforms & Personal Equipment Fire Investigator Gear	8,300.00	0.00	0.00	0%	8,300.00	8,300.00	711.95	7,472.96		
6150.040	Uniforms & Personal Equipment Uniform Allowance	5,950.00	0.00	0.00	0%	5,950.00	5,950.00	4,900.00	4,900.00		
6150.050	Uniforms & Personal Equipment Uniforms	3,500.00	0.00	0.00	0%	3,500.00	3,500.00	651.99	2,984.58		
Account Classification Total: Supplies & Materials		$79,835.00	$0.00	$450.00	1%	$79,835.00	$79,385.00	$31,519.97	$58,083.82		
MAINT & SVCS - Maintenance & Services											
6530.050	Consulting Services Crisis/Fitness for Duty	3,750.00	0.00	0.00	0%	3,750.00	3,750.00	0.00	1,400.00		
6530.080	Consulting Services Physicals, Shots & Drug Testing	6,000.00	0.00	0.00	0%	6,000.00	6,000.00	378.97	508.28		
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	30,000.00	0.00	0.00	0%	30,000.00	30,000.00	20,708.02	29,065.96		
6540.030	Vehicle Operating Expenses Vehicle Maintenance	20,000.00	0.00	6,000.00	43%	20,000.00	14,000.00	14,109.07	20,640.91	Increased maintenance cost on vehicles	
6540.060	Vehicle Operating Expenses Vehicle Equipment	0.00	0.00	0.00	N/A	0.00	0.00	45.55	0.00		
6550.270	Building Site Expenses Telephone	450.00	0.00	0.00	0%	450.00	450.00	355.48	388.11		
6900.005	Advertising Bid Advertising	0.00	0.00	0.00	N/A	0.00	0.00	51.00	0.00		
Account Classification Total: Maintenance & Services		$60,200.00	$0.00	$6,000.00	11%	$60,200.00	$54,200.00	$35,648.09	$52,003.26		
OTHR CHGS - Other Charges											
7000.040	Travel, Training & Expense Continuing Education/Certificati	3,150.00	0.00	210.00	7%	3,150.00	2,940.00	1,510.46	1,511.39		
7000.060	Travel, Training & Expense Educational Training	4,350.00	0.00	0.00	0%	4,350.00	4,350.00	1,443.43	2,879.93		
7000.070	Travel, Training & Expense Expense Allowance	0.00	0.00	0.00	N/A	0.00	0.00	318.31	0.00		
7000.090	Travel, Training & Expense Firearms Training	1,650.00	0.00	150.00	10%	1,650.00	1,500.00	1,073.32	1,586.02		
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	4,900.00	0.00	0.00	0%	4,900.00	4,900.00	789.92	3,798.00		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
Account Classification Total: Other Charges		$14,050.00	$0.00	$360.00	3%	$14,050.00	$13,690.00	$5,135.44	$9,775.34		
CAP EQ - Capital Equipment											
9010.010	Capital Equipment New Vehicles	0.00	0.00	(72,000.00)	-100%	0.00	72,000.00	56,357.50	95,828.00	Decrease of $72,000 - not requesting replacement vehicle	
9010.020	Capital Equipment Public Safety Equipment	0.00	0.00	(18,000.00)	-100%	0.00	18,000.00	13,552.66	46,935.95	Decrease of $18,000 - not requesting a replacement vehicle	
Account Classification Total: Capital Equipment		$0.00	$0.00	($90,000.00)	-100%	$0.00	$90,000.00	$69,910.16	$142,763.95		
Department Total: 1104 - Fire Marshal		**$1,514,975.00**	**($11,261.00)**	**$48,715.00**	**3%**	**$1,526,236.00**	**$1,466,260.00**	**$963,481.23**	**$1,428,608.98**		

Worcester County

Expense Annual Budget by Organization Report

1105 Volunteer Fire Departments & EMS

	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final	FY2026 Adopted Budget	FY2026 Actual Amount at 3/31/26	FY2025 Actual Amount
Department: 1105 Volunteer Fire Departments								
SUPP & MAT - Supplies & Materials	$245,500.00	$0.00	($17,500.00)	-7%	$245,500.00	$263,000.00	$168,997.93	$78,208.96
MAINT & SVCS - Maintenance & Services	$27,400.00	$0.00	$1,500.00	6%	$27,400.00	$25,900.00	$21,540.01	$19,014.69
OTHR CHGS - Other Charges	$15,011,206.00	$61,366.00	$1,568,641.00	12%	$14,949,840.00	$13,442,565.00	$13,294,610.00	$11,878,602.33
CAP EQ - Capital Equipment	$70,000.00	$0.00	$70,000.00		$70,000.00	$0.00	$0.00	$0.00
Department Total: Volunteer Fire Departments	**$15,354,106.00**	**$61,366.00**	**$1,622,641.00**	**12%**	**$15,292,740.00**	**$13,731,465.00**	**$13,485,147.94**	**$11,975,825.98**

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
REVENUES											
Department: 1105 - Volunteer Fire Departments											
Location: 200 - Administration											
INTGOV ST - Intergovernmental - State Revenues											
5650	State Aid for Fire Companies	405,819.00	0.00	36,815.00	10%	405,819.00	369,004.00	420,621.00	0.00	Increase based on FY27 Governor's Budget	
Account Total: Intergovernmental - State Revenues		$405,819.00	$0.00	$36,815.00	10%	$405,819.00	$369,004.00	$420,621.00	$0.00		
Location Total: 200 - Administration		$405,819.00	$0.00	$36,815.00	10%	$405,819.00	$369,004.00	$420,621.00	$0.00		
Department Total: 1105 - Volunteer Fire Departments		**$405,819.00**	**$0.00**	**$36,815.00**	**10%**	**$405,819.00**	**$369,004.00**	**$420,621.00**	**$0.00**		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
EXPENSES											
Department: 1105 - Volunteer Fire Departments											
Location: 100 - Town of Pocomoke											
OTHR CHGS - Other Charges											
7080.020	Fire & Ambulance County Grant to Ambulance Cos.	1,223,566.00	0.00	79,087.00	7%	1,223,566.00	1,144,479.00	1,144,479.00	1,017,957.00	Requested increase for base personnel from $8k to $15k per employee. Request for supplement runs increase.	
7080.060	Fire & Ambulance State Grant for Fire Companies	1,889.00	0.00	1,730.00	1088%	1,889.00	159.00	1,889.02	158.71	Increase based on FY26 actuals.	
Account Classification Total: Other Charges		$1,225,455.00	$0.00	$80,817.00	7%	$1,225,455.00	$1,144,638.00	$1,146,368.02	$1,018,115.71		
Location Total: 100 - Town of Pocomoke		$1,225,455.00	$0.00	$80,817.00	7%	$1,225,455.00	$1,144,638.00	$1,146,368.02	$1,018,115.71		
Location: 105 - Pocomoke VFD											
OTHR CHGS - Other Charges											
7080.010	Fire & Ambulance County Grant to Fire Companies	330,371.00	739.00	28,447.00	9%	329,632.00	301,924.00	301,924.00	266,650.00	Increase per SDAT November assessable base.	Increase per SDAT March Assessable Base Estimate
7080.060	Fire & Ambulance State Grant for Fire Companies	33,138.00	0.00	1,103.00	3%	33,138.00	32,035.00	33,138.10	32,027.20	Increase based on FY26 actuals.	
Account Classification Total: Other Charges		$363,509.00	$739.00	$29,550.00	9%	$362,770.00	$333,959.00	$335,062.10	$298,677.20		
Location Total: 105 - Pocomoke VFD		$363,509.00	$739.00	$29,550.00	9%	$362,770.00	$333,959.00	$335,062.10	$298,677.20		
Location: 110 - Town of Berlin											
OTHR CHGS - Other Charges											
7080.060	Fire & Ambulance State Grant for Fire Companies	14,956.00	0.00	10,781.00	258%	14,956.00	4,175.00	14,956.21	4,175.24	Increase based on FY26 actuals.	
Account Classification Total: Other Charges		$14,956.00	$0.00	$10,781.00	258%	$14,956.00	$4,175.00	$14,956.21	$4,175.24		
Location Total: 110 - Town of Berlin		$14,956.00	$0.00	$10,781.00	258%	$14,956.00	$4,175.00	$14,956.21	$4,175.24		
Location: 115 - Berlin VFD											
OTHR CHGS - Other Charges											
7080.010	Fire & Ambulance County Grant to Fire Companies	330,371.00	739.00	28,447.00	9%	329,632.00	301,924.00	301,924.00	266,650.00	Increase per SDAT November assessable base.	Increase per SDAT March Assessable Base Estimate
7080.020	Fire & Ambulance County Grant to Ambulance Cos.	1,456,647.00	0.00	146,728.00	11%	1,456,647.00	1,309,919.00	1,309,919.00	1,197,215.00	Requested increase for base personnel from $8k to $15k per employee. Request for supplement runs increase.	
7080.060	Fire & Ambulance State Grant for Fire Companies	33,138.00	0.00	1,103.00	3%	33,138.00	32,035.00	33,138.10	32,027.20	Increase based on FY26 Actuals.	
Account Classification Total: Other Charges		$1,820,156.00	$739.00	$176,278.00	11%	$1,819,417.00	$1,643,878.00	$1,644,981.10	$1,495,892.20		
Location Total: 115 - Berlin VFD		$1,820,156.00	$739.00	$176,278.00	11%	$1,819,417.00	$1,643,878.00	$1,644,981.10	$1,495,892.20		
Location: 120 - Town of Snow Hill											
OTHR CHGS - Other Charges											
7080.060	Fire & Ambulance State Grant for Fire Companies	2,842.00	0.00	2,088.00	277%	2,842.00	754.00	2,842.44	754.02	Increase based on FY26 actuals.	
Account Classification Total: Other Charges		$2,842.00	$0.00	$2,088.00	277%	$2,842.00	$754.00	$2,842.44	$754.02		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
Location Total: 120 - Town of Snow Hill		$2,842.00	$0.00	$2,088.00	277%	$2,842.00	$754.00	$2,842.44	$754.02		
Location: 125 - Snow Hill VFD											
OTHR CHGS - Other Charges											
7080.010	Fire & Ambulance County Grant to Fire Companies	330,371.00	739.00	28,447.00	9%	329,632.00	301,924.00	301,924.00	266,650.00	Increase per SDAT November assessable base.	Increase per SDAT March Assessable Base Estimate
7080.020	Fire & Ambulance County Grant to Ambulance Cos.	1,097,978.00	0.00	90,742.00	9%	1,097,978.00	1,007,236.00	1,007,236.00	903,312.00	Requested increase for base personnel from $8k to $15k per employee. Request for supplement runs increase.	
7080.060	Fire & Ambulance State Grant for Fire Companies	33,138.00	0.00	1,103.00	3%	33,138.00	32,035.00	33,138.10	32,027.20	Increase based on FY26 actuals.	
Account Classification Total: Other Charges		$1,461,487.00	$739.00	$120,292.00	9%	$1,460,748.00	$1,341,195.00	$1,342,298.10	$1,201,989.20		
Location Total: 125 - Snow Hill VFD		$1,461,487.00	$739.00	$120,292.00	9%	$1,460,748.00	$1,341,195.00	$1,342,298.10	$1,201,989.20		
Location: 130 - Town of Ocean City											
OTHR CHGS - Other Charges											
7080.020	Fire & Ambulance County Grant to Ambulance Cos.	4,206,673.00	0.00	494,832.00	13%	4,206,673.00	3,711,841.00	3,711,841.00	3,254,635.00	Requested increase for base personnel from $8k to $15k per employee. Request for supplement runs increase. Includes WOC Service Area request per town.	
7080.060	Fire & Ambulance State Grant for Fire Companies	69,552.00	0.00	25,986.00	60%	69,552.00	43,566.00	69,552.33	43,566.03	Increase based on FY26 actuals.	
Account Classification Total: Other Charges		$4,276,225.00	$0.00	$520,818.00	14%	$4,276,225.00	$3,755,407.00	$3,781,393.33	$3,298,201.03		
Location Total: 130 - Town of Ocean City		$4,276,225.00	$0.00	$520,818.00	14%	$4,276,225.00	$3,755,407.00	$3,781,393.33	$3,298,201.03		
Location: 135 - Ocean City VFD											
OTHR CHGS - Other Charges											
7080.010	Fire & Ambulance County Grant to Fire Companies	330,371.00	739.00	28,447.00	9%	329,632.00	301,924.00	301,924.00	266,650.00	Increase per SDAT November assessable base.	Increase per SDAT March Assessable Base Estimate
7080.060	Fire & Ambulance State Grant for Fire Companies	33,138.00	0.00	1,103.00	3%	33,138.00	32,035.00	33,138.10	32,027.20	Increase based on FY26 actuals.	
Account Classification Total: Other Charges		$363,509.00	$739.00	$29,550.00	9%	$362,770.00	$333,959.00	$335,062.10	$298,677.20		
Location Total: 135 - Ocean City VFD		$363,509.00	$739.00	$29,550.00	9%	$362,770.00	$333,959.00	$335,062.10	$298,677.20		
Location: 145 - Girdletree VFD											
OTHR CHGS - Other Charges											
7080.010	Fire & Ambulance County Grant to Fire Companies	342,871.00	739.00	30,947.00	10%	342,132.00	311,924.00	311,924.00	273,650.00	Fire Grant increase per SDAT & requested increase for Rural Fire Co Allowance.	Increase per SDAT March Assessable Base Estimate
7080.020	Fire & Ambulance County Grant to Ambulance Cos.	86,000.00	0.00	(550.00)	-1%	86,000.00	86,550.00	86,550.00	81,600.00	Requested increase from $150 to $200 per call.	
7080.060	Fire & Ambulance State Grant for Fire Companies	33,138.00	0.00	1,103.00	3%	33,138.00	32,035.00	33,138.10	32,027.20	Increase based on FY26 actuals.	

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
Account Classification Total: Other Charges		$462,009.00	$739.00	$31,500.00	7%	$461,270.00	$430,509.00	$431,612.10	$387,277.20		
Location Total: 145 - Girdletree VFD		$462,009.00	$739.00	$31,500.00	7%	$461,270.00	$430,509.00	$431,612.10	$387,277.20		
Location: 155 - Stockton VFD											
OTHR CHGS - Other Charges											
7080.010	Fire & Ambulance County Grant to Fire Companies	342,871.00	339.00	30,947.00	10%	342,532.00	311,924.00	311,924.00	273,650.00	Fire Grant increase per SDAT & requested increase for Rural Fire Co Allowance.	Increase per SDAT March Assessable Base Estimate
7080.020	Fire & Ambulance County Grant to Ambulance Cos.	91,800.00	0.00	1,950.00	2%	91,800.00	89,850.00	89,850.00	85,800.00	Requested increase from $150 to $250 per call.	
7080.060	Fire & Ambulance State Grant for Fire Companies	33,138.00	0.00	1,103.00	3%	33,138.00	32,035.00	33,138.10	32,027.20	Increase based on FY26 actuals.	
Account Classification Total: Other Charges		$467,809.00	$339.00	$34,000.00	8%	$467,470.00	$433,809.00	$434,912.10	$391,477.20		
Location Total: 155 - Stockton VFD		$467,809.00	$339.00	$34,000.00	8%	$467,470.00	$433,809.00	$434,912.10	$391,477.20		
Location: 165 - Newark VFD											
OTHR CHGS - Other Charges											
7080.010	Fire & Ambulance County Grant to Fire Companies	342,871.00	739.00	30,947.00	10%	342,132.00	311,924.00	311,924.00	273,650.00	Fire Grant increase per SDAT & requested increase for Rural Fire Co Allowance.	Increase per SDAT March Assessable Base Estimate
7080.020	Fire & Ambulance County Grant to Ambulance Cos.	457,121.00	0.00	45,929.00	11%	457,121.00	411,192.00	411,192.00	407,064.00	Requested increase for base personnel from $8k to $15k per employee. Request for supplement runs increase.	
7080.060	Fire & Ambulance State Grant for Fire Companies	33,138.00	0.00	1,103.00	3%	33,138.00	32,035.00	33,138.10	32,027.20	Increase based on FY26 actuals.	
Account Classification Total: Other Charges		$833,130.00	$739.00	$77,979.00	10%	$832,391.00	$755,151.00	$756,254.10	$712,741.20		
Location Total: 165 - Newark VFD		$833,130.00	$739.00	$77,979.00	10%	$832,391.00	$755,151.00	$756,254.10	$712,741.20		
Location: 175 - Bishopville VFD											
OTHR CHGS - Other Charges											
7080.010	Fire & Ambulance County Grant to Fire Companies	342,871.00	28,447.00	30,947.00	10%	314,424.00	311,924.00	311,924.00	273,650.00	Fire Grant increase per SDAT & requested increase for Rural Fire Co Allowance.	Increase per SDAT March Assessable Base Estimate
7080.020	Fire & Ambulance County Grant to Ambulance Cos.	560,740.00	0.00	58,080.00	12%	560,740.00	502,660.00	502,660.00	464,205.00	Requested increase for base personnel from $8k to $15k per employee. Request for supplement runs increase.	
7080.060	Fire & Ambulance State Grant for Fire Companies	33,138.00	0.00	1,103.00	3%	33,138.00	32,035.00	33,138.10	32,027.20	Increase based on FY26 actuals.	
Account Classification Total: Other Charges		$936,749.00	$28,447.00	$90,130.00	11%	$908,302.00	$846,619.00	$847,722.10	$769,882.20		
Location Total: 175 - Bishopville VFD		$936,749.00	$28,447.00	$90,130.00	11%	$908,302.00	$846,619.00	$847,722.10	$769,882.20		
Location: 185 - Showell VFD											
OTHR CHGS - Other Charges											

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
7080.010	Fire & Ambulance County Grant to Fire Companies	342,871.00	739.00	30,947.00	10%	342,132.00	311,924.00	311,924.00	273,650.00	Fire Grant increase per SDAT & requested increase for Rural Fire Co Allowance.	
7080.020	Fire & Ambulance County Grant to Ambulance Cos.	537,073.00	0.00	63,293.00	13%	537,073.00	473,780.00	473,780.00	441,243.00	Requested increase for base personnel from $8k to $15k per employee. Request for supplement runs increase.	
7080.060	Fire & Ambulance State Grant for Fire Companies	33,138.00	0.00	1,103.00	3%	33,138.00	32,035.00	33,138.10	32,027.20	Increase based on FY26 actuals.	
Account Classification Total: Other Charges		$913,082.00	$739.00	$95,343.00	12%	$912,343.00	$817,739.00	$818,842.10	$746,920.20		
Location Total: 185 - Showell VFD		$913,082.00	$739.00	$95,343.00	12%	$912,343.00	$817,739.00	$818,842.10	$746,920.20		
Location: 195 - Ocean Pines VFD											
OTHR CHGS - Other Charges											
7080.010	Fire & Ambulance County Grant to Fire Companies	330,371.00	739.00	28,447.00	9%	329,632.00	301,924.00	301,924.00	266,650.00	Increase per SDAT November assessable base.	Increase per SDAT March Assessable Base Estimate
7080.020	Fire & Ambulance County Grant to Ambulance Cos.	1,111,330.00	0.00	159,130.00	17%	1,111,330.00	952,200.00	952,200.00	870,124.00	Requested increase for base personnel from $8k to $15k per employee. Request for supplement runs increase.	
7080.060	Fire & Ambulance State Grant for Fire Companies	33,138.00	0.00	1,103.00	3%	33,138.00	32,035.00	33,138.10	32,027.20	Increase based on FY26 actuals.	
Account Classification Total: Other Charges		$1,474,839.00	$739.00	$188,680.00	15%	$1,474,100.00	$1,286,159.00	$1,287,262.10	$1,168,801.20		
Location Total: 195 - Ocean Pines VFD		$1,474,839.00	$739.00	$188,680.00	15%	$1,474,100.00	$1,286,159.00	$1,287,262.10	$1,168,801.20		
Location: 197 - County Fire Training Center											
SUPP & MAT - Supplies & Materials											
6110.150	Supplies & Equipment Hazmat Supplies & Equipment	35,500.00	0.00	(17,500.00)	-33%	35,500.00	53,000.00	86,480.10	50,146.20	Decrease because in FY26 we purchased a new propane fire training prop.	
6200.020	Other Supplies & Materials Materials	0.00	0.00	0.00	N/A	0.00	0.00	0.00	28,062.76		
Account Classification Total: Supplies & Materials		$35,500.00	$0.00	($17,500.00)	-33%	$35,500.00	$53,000.00	$86,480.10	$78,208.96		
MAINT & SVCS - Maintenance & Services											
6550.010	Building Site Expenses Building/Property Improvement	1,500.00	0.00	0.00	0%	1,500.00	1,500.00	0.00	0.00		
6550.030	Building Site Expenses Carpet/VCT Cleaning	1,300.00	0.00	0.00	0%	1,300.00	1,300.00	0.00	717.50		
6550.040	Building Site Expenses Cleaning Contract	3,200.00	0.00	200.00	7%	3,200.00	3,000.00	2,312.60	3,141.00		
6550.050	Building Site Expenses Custodial Supplies	300.00	0.00	0.00	0%	300.00	300.00	0.00	0.00		
6550.060	Building Site Expenses Electricity	7,500.00	0.00	0.00	0%	7,500.00	7,500.00	5,470.00	6,553.00		
6550.080	Building Site Expenses Fire Alarm Testing	500.00	0.00	0.00	0%	500.00	500.00	353.52	351.13		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6550.081	Building Site Expenses Fire Extinguishers	200.00	0.00	0.00	0%	200.00	200.00	0.00	63.00		
6550.085	Building Site Expenses Generator Fuel Oil	600.00	0.00	0.00	0%	600.00	600.00	197.56	462.26		
6550.090	Building Site Expenses General Maintenance Repairs	4,000.00	0.00	500.00	14%	4,000.00	3,500.00	2,541.03	684.90		
6550.100	Building Site Expenses Generator Services & Repairs	2,200.00	0.00	700.00	47%	2,200.00	1,500.00	4,725.88	2,635.04		
6550.120	Building Site Expenses Heating Propane	2,000.00	0.00	0.00	0%	2,000.00	2,000.00	3,543.65	1,385.06		
6550.180	Building Site Expenses Pest Control/Termite Insp	500.00	0.00	0.00	0%	500.00	500.00	371.20	556.80		
6550.220	Building Site Expenses Security Alarm Monitoring	1,400.00	0.00	0.00	0%	1,400.00	1,400.00	765.00	1,020.00		
6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	300.00	0.00	0.00	0%	300.00	300.00	0.00	0.00		
6550.270	Building Site Expenses Telephone	700.00	0.00	50.00	8%	700.00	650.00	531.59	650.96		
6550.280	Building Site Expenses Tipping Fees	100.00	0.00	0.00	0%	100.00	100.00	0.00	0.00		
6550.300	Building Site Expenses Trash Removal	900.00	0.00	50.00	6%	900.00	850.00	727.98	794.04		
6550.320	Building Site Expenses Water Treatment	200.00	0.00	0.00	0%	200.00	200.00	0.00	0.00		
Account Classification Total: Maintenance & Services		$27,400.00	$0.00	$1,500.00	6%	$27,400.00	$25,900.00	$21,540.01	$19,014.69		
OTHR CHGS - Other Charges											
7000.125	Travel, Training & Expense Transport Expenses	3,000.00	0.00	0.00	0%	3,000.00	3,000.00	0.00	0.00		
7080.030	Fire & Ambulance Firemens Training Center	24,500.00	0.00	9,500.00	63%	24,500.00	15,000.00	3,725.00	35.33	Fire Marshal Requests: 2000 for training throughout the year. Fire Dept Requests: $15,000 for training. EMS Requests:$7,500 for training.	
Account Classification Total: Other Charges		$27,500.00	$0.00	$9,500.00	53%	$27,500.00	$18,000.00	$3,725.00	$35.33		
CAP EQ - Capital Equipment											
9010.010	Capital Equipment New Vehicles	70,000.00	0.00	70,000.00	N/A	70,000.00	0.00	0.00	0.00	Two requests - Enclosed trailer replacement and a new Polaris for hazmat response & FTC use.	
Account Classification Total: Capital Equipment		$70,000.00	$0.00	$70,000.00		$70,000.00	$0.00	$0.00	$0.00		
Location Total: 197 - County Fire Training Center		$160,400.00	$0.00	$63,500.00	66%	$160,400.00	$96,900.00	$111,745.11	$97,258.98		
Location: 198 - LOSAP											
OTHR CHGS - Other Charges											
7080.040	Fire & Ambulance LOSAP Appropriation	205,266.00	0.00	0.00	0%	205,266.00	205,266.00	0.00	21,200.00		
7080.080	Fire & Ambulance EMT Paramedic Tuition Reimb Pgm	8,000.00	0.00	0.00	0%	8,000.00	8,000.00	0.00	0.00		
Account Classification Total: Other Charges		$213,266.00	$0.00	$0.00	0%	$213,266.00	$213,266.00	$0.00	$21,200.00		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
Location Total: 198 - LOSAP		$213,266.00	$0.00	$0.00	0%	$213,266.00	$213,266.00	$0.00	$21,200.00		
Location: 200 - Administration											
SUPP & MAT - Supplies & Materials											
6160.043	Grant Programs Other Grants	210,000.00	0.00	0.00	0%	210,000.00	210,000.00	82,517.83	0.00	Request to continue funding of MICH Program	
Account Classification Total: Supplies & Materials		$210,000.00	$0.00	$0.00	0%	$210,000.00	$210,000.00	$82,517.83	$0.00		
OTHR CHGS - Other Charges											
7080.070	Fire & Ambulance Fire	154,683.00	26,668.00	71,335.00	86%	128,015.00	83,348.00	111,317.00	63,786.00	Estimate 15% increase over FY26 actual expense.	Workers comp estimate as of 4/26/26.
Account Classification Total: Other Charges		$154,683.00	$26,668.00	$71,335.00	86%	$128,015.00	$83,348.00	$111,317.00	$63,786.00		
Location Total: 200 - Administration		$364,683.00	$26,668.00	$71,335.00	24%	$338,015.00	$293,348.00	$193,834.83	$63,786.00		
Department Total: 1105 - Volunteer Fire Departments		**$15,354,106.00**	**$61,366.00**	**$1,622,641.00**	**12%**	**$15,292,740.00**	**$13,731,465.00**	**$13,485,147.94**	**$11,975,825.98**		

Worcester County

Expense Annual Budget by Organization Report

1201 Maintenance

	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final	FY2026 Adopted Budget	FY2026 Actual Amount at 3/31/26	FY2025 Actual Amount
Department: 1201 Maintenance								
PERS SVCS - Personnel Services	$2,717,804.00	$ (47,921.00)	$177,573.00	7%	$ 2,765,725.00	$2,540,231.00	$1,617,488.98	$2,038,533.31
SUPP & MAT - Supplies & Materials	$102,821.00	$0.00	($1,318.00)	-1%	$102,821.00	$104,139.00	$78,277.82	$92,814.00
MAINT & SVCS - Maintenance & Services	$136,921.00	$0.00	($130.00)	0%	$136,921.00	$137,051.00	$85,052.76	$72,647.80
OTHR CHGS - Other Charges	$35,225.00	$0.00	$15,189.00	76%	$35,225.00	$20,036.00	$9,409.00	$12,473.36
CAP EQ - Capital Equipment	$153,650.00	$0.00	($65,300.00)	-30%	$153,650.00	$218,950.00	$203,276.99	$150,177.04
Department Total: Maintenance	**$3,146,421.00**	**$ (47,921.00)**	**$126,014.00**	**4%**	**$ 3,194,342.00**	**$3,020,407.00**	**$1,993,505.55**	**$2,366,645.51**

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
EXPENSES											
Department: 1201 - Maintenance											
PERS SVCS - Personnel Services											
6000.100	Personnel Services Salaries	1,793,447.00	(6,576.00)	110,876.00	7%	1,800,023.00	1,682,571.00	1,120,984.01	1,409,571.66		
6000.400	Personnel Services Overtime Pay	17,900.00	0.00	0.00	0%	17,900.00	17,900.00	11,382.92	5,886.71		
6010.020	Benefits Contingency	546.00	8.00	(132.00)	-19%	538.00	678.00	0.00	359.66		
6010.025	Benefits Deferred Comp Match	20,812.00	0.00	12,812.00	160%	20,812.00	8,000.00	0.00	12,612.14		
6010.030	Benefits Hospitalization Insurance	422,952.00	(622.00)	91,897.00	28%	423,574.00	331,055.00	223,955.45	254,086.44		
6010.050	Benefits Retirement	233,942.00	(873.00)	10,497.00	5%	234,815.00	223,445.00	151,487.83	159,374.23		
6010.060	Benefits Social Security Taxes	137,200.00	(503.00)	3,810.00	3%	137,703.00	133,390.00	81,960.21	103,277.01		
6010.070	Benefits Unemployment Insurance	706.00	11.00	29.00	4%	695.00	677.00	0.00	0.00		
6010.090	Benefits Workmans Compensation Ins	30,630.00	3,685.00	(5,036.00)	-14%	26,945.00	35,666.00	23,366.29	1,272.00		
6010.120	Benefits Long Term Disability	4,406.00	(16.00)	1,863.00	73%	4,422.00	2,543.00	945.91	3,020.41		
6010.130	Benefits Life Insurance	3,702.00	(13.00)	820.00	28%	3,715.00	2,882.00	794.59	2,858.29		
6010.140	Benefits FSA & PSA Admin and EAP Program	4,793.00	74.00	1,674.00	54%	4,719.00	3,119.00	2,611.77	3,933.08		
6010.150	Benefits Retirement Administration Fee	3,265.00	51.00	10.00	0%	3,214.00	3,255.00	0.00	2,619.68		
6010.900	Benefits OPEB contribution	43,503.00	(43,147.00)	(51,547.00)	-54%	86,650.00	95,050.00	0.00	79,662.00		OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
Account Classification Total: Personnel Services		$2,717,804.00	($47,921.00)	$177,573.00	7%	$2,765,725.00	$2,540,231.00	$1,617,488.98	$2,038,533.31		
SUPP & MAT - Supplies & Materials											
6100.100	Administrative Expense Dues, Licenses & Subscriptions	9,945.00	0.00	0.00	0%	9,945.00	9,945.00	7,870.20	7,550.00		
6100.190	Administrative Expense Office Supplies	1,200.00	0.00	0.00	0%	1,200.00	1,200.00	234.82	898.74		
6110.090	Supplies & Equipment Computers & Printers	1,700.00	0.00	(3,440.00)	-67%	1,700.00	5,140.00	3,383.99	927.00	Reduced due to no computers identified for replacement by I.T. Tablet needed for new Grounds Crew Leader Position.	
6110.200	Supplies & Equipment Lawn Equipment & Maintenance	9,001.00	0.00	51.00	1%	9,001.00	8,950.00	4,386.34	4,334.36		
6110.245	Supplies & Equipment Mobile Phones	19,973.00	0.00	2,723.00	16%	19,973.00	17,250.00	11,155.12	14,923.99	Increase includes adding phone and tablet for the grounds crew leader position. Added an allotment for replacement phones and cases.	
6110.320	Supplies & Equipment Radio Supplies	2,000.00	0.00	0.00	0%	2,000.00	2,000.00	0.00	0.00	2-way radios needed for new vehicles	
6110.340	Supplies & Equipment Safety Program Equipment	4,500.00	0.00	(1,200.00)	-21%	4,500.00	5,700.00	4,640.32	3,571.11	Reduced due to safety cabinet purchased in FY26	

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6110.420	Supplies & Equipment Tools & Supplies	16,750.00	0.00	0.00	0%	16,750.00	16,750.00	12,283.12	25,738.71		
6130.035	Equipment Maintenance Maintenance Management Service	22,852.00	0.00	648.00	3%	22,852.00	22,204.00	22,203.91	24,445.55		
6150.050	Uniforms & Personal Equipment Uniforms	14,900.00	0.00	(100.00)	-1%	14,900.00	15,000.00	12,120.00	10,424.54		
Account Classification Total: Supplies & Materials		$102,821.00	$0.00	($1,318.00)	-1%	$102,821.00	$104,139.00	$78,277.82	$92,814.00		
MAINT & SVCS - Maintenance & Services											
6530.080	Consulting Services Physicals, Shots & Drug Testing	250.00	0.00	150.00	150%	250.00	100.00	120.00	50.00		
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	60,750.00	0.00	0.00	0%	60,750.00	60,750.00	29,463.59	42,556.98		
6540.030	Vehicle Operating Expenses Vehicle Maintenance	14,500.00	0.00	0.00	0%	14,500.00	14,500.00	11,104.95	11,663.46		
6540.040	Vehicle Operating Expenses Vehicle Registration	800.00	0.00	600.00	300%	800.00	200.00	600.00	200.00		
6540.060	Vehicle Operating Expenses Vehicle Equipment	21,280.00	0.00	(520.00)	-2%	21,280.00	21,800.00	17,351.84	2,097.51	Decreased due to different vehicle requests requiring less equipment.	
6540.080	Vehicle Operating Expenses Heavy Equipment Maintenance	3,000.00	0.00	0.00	0%	3,000.00	3,000.00	1,743.00	1,640.00		
6550.030	Building Site Expenses Carpet/VCT Cleaning	3,200.00	0.00	0.00	0%	3,200.00	3,200.00	0.00	1,232.94		
6550.050	Building Site Expenses Custodial Supplies	1,500.00	0.00	300.00	25%	1,500.00	1,200.00	854.74	3,161.22		
6550.060	Building Site Expenses Electricity	10,000.00	0.00	0.00	0%	10,000.00	10,000.00	4,696.55	8,865.28		
6550.080	Building Site Expenses Fire Alarm Testing	355.00	0.00	0.00	0%	355.00	355.00	353.52	351.13		
6550.081	Building Site Expenses Fire Extinguishers	400.00	0.00	0.00	0%	400.00	400.00	0.00	186.00		
6550.085	Building Site Expenses Generator Fuel Oil	1,000.00	0.00	0.00	0%	1,000.00	1,000.00	500.67	0.00		
6550.090	Building Site Expenses General Maintenance Repairs	5,500.00	0.00	0.00	0%	5,500.00	5,500.00	3,852.85	4,078.06		
6550.100	Building Site Expenses Generator Services & Repairs	1,000.00	0.00	0.00	0%	1,000.00	1,000.00	100.00	100.00		
6550.120	Building Site Expenses Heating Propane	5,000.00	0.00	0.00	0%	5,000.00	5,000.00	5,069.38	4,045.66		
6550.180	Building Site Expenses Pest Control/Termite Insp	348.00	0.00	0.00	0%	348.00	348.00	227.20	340.80		
6550.220	Building Site Expenses Security Alarm Monitoring	588.00	0.00	0.00	0%	588.00	588.00	441.00	588.00		
6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	450.00	0.00	0.00	0%	450.00	450.00	0.00	295.00		
6550.280	Building Site Expenses Tipping Fees	300.00	0.00	0.00	0%	300.00	300.00	10.00	21.60		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6550.300	Building Site Expenses Trash Removal	1,200.00	0.00	(660.00)	-35%	1,200.00	1,860.00	612.66	643.00	Decreased to split costs with Fleet	
6800.010	Custodial Services Custodial Purchases	90,000.00	0.00	17,500.00	24%	90,000.00	72,500.00	60,202.25	71,586.57	Increased due to historical expenditures and inflationary costs.	
6800.020	Custodial Services Custodial Supply Billing	(85,000.00)	0.00	(17,500.00)	26%	(85,000.00)	(67,500.00)	(52,251.44)	(81,055.41)	Increased due to historical expenditures and inflationary costs.	
6900.005	Advertising Bid Advertising	500.00	0.00	0.00	0%	500.00	500.00	0.00	0.00		
Account Classification Total: Maintenance & Services		$136,921.00	$0.00	($130.00)	0%	$136,921.00	$137,051.00	$85,052.76	$72,647.80		
OTHR CHGS - Other Charges											
7000.040	Travel, Training & Expense Continuing Education/Certificati	9,600.00	0.00	400.00	4%	9,600.00	9,200.00	7,074.00	6,550.00		
7000.060	Travel, Training & Expense Educational Training	2,750.00	0.00	0.00	0%	2,750.00	2,750.00	0.00	1,062.52		
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	22,875.00	0.00	14,789.00	183%	22,875.00	8,086.00	2,335.00	4,860.84	Increased due to the NMFT conf relocated to Charlotte & request for the Hurricane Conference in New Orleans for training purposes.	
Account Classification Total: Other Charges		$35,225.00	$0.00	$15,189.00	76%	$35,225.00	$20,036.00	$9,409.00	$12,473.36		
CAP EQ - Capital Equipment											
9010.010	Capital Equipment New Vehicles	95,000.00	0.00	(57,500.00)	-38%	95,000.00	152,500.00	141,107.00	98,922.63	1 vehicle is moving to the WWW budget. These vehicles are used by staff that are 50% Maintenance & 50% WWW.	
9010.070	Capital Equipment Heavy Equipment	58,650.00	0.00	(7,800.00)	-12%	58,650.00	66,450.00	62,169.99	51,254.41	Decreased, less capital equipment requested. Requested equipment will replace old equipment obtained from WWW in the grounds acquisition.	
Account Classification Total: Capital Equipment		$153,650.00	$0.00	($65,300.00)	-30%	$153,650.00	$218,950.00	$203,276.99	$150,177.04		
Department Total: 1201 - Maintenance		**$3,146,421.00**	**($47,921.00)**	**$126,014.00**	**4%**	**$3,194,342.00**	**$3,020,407.00**	**$1,993,505.55**	**$2,366,645.51**		

Worcester County

Expense Annual Budget by Organization Report

1202 Roads

	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final	FY2026 Adopted Budget	FY2026 Actual Amount at 3/31/26	FY2025 Actual Amount
Department: 1202 Roads								
PERS SVCS - Personnel Services	$3,535,936.00	$ 13,140.00	$237,437.00	7%	$ 3,522,796.00	$3,298,499.00	$2,119,113.49	$2,907,270.55
SUPP & MAT - Supplies & Materials	$1,950,097.00	$0.00	($24,532.00)	-1%	$1,950,097.00	$1,974,629.00	$110,186.20	$1,306,133.52
MAINT & SVCS - Maintenance & Services	$1,728,438.00	$0.00	$146,265.00	9%	$1,728,438.00	$1,582,173.00	$536,537.53	$857,373.47
OTHR CHGS - Other Charges	$37,483.00	$0.00	$18,370.00	96%	$37,483.00	$19,113.00	$6,154.84	$4,882.87
INTFND CHGS - Interfund Charges	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00
CAP EQ - Capital Equipment	$1,084,852.00	$0.00	$348,160.00	47%	$1,084,852.00	$736,692.00	$129,272.34	$547,395.12
Department Total: Roads	**$8,336,806.00**	**$ 13,140.00**	**$725,700.00**	**10%**	**$ 8,323,666.00**	**$7,611,106.00**	**$2,901,264.40**	**$5,623,055.53**

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
REVENUES											
Department:	**1202 - Roads**										
ST SHRD - State Shared											
4300	Highway Users Taxes	1,999,402.00	0.00	(32,207.00)	-2%	1,999,402.00	2,031,609.00	863,418.90	1,757,832.71	Estimate from Governors FY27 Budget	
Account Classification Total: ST SHRD - State Shared		$1,999,402.00	$0.00	($32,207.00)	-2%	$1,999,402.00	$2,031,609.00	$863,418.90	$1,757,832.71		
CHG SVC - Charges for Services											
5105.100	Public Works Revenues Pipe Sales	50,000.00	0.00	0.00	0%	50,000.00	50,000.00	30,514.76	56,625.97		
5107	Roads Department Fees	2,500.00	0.00	0.00	0%	2,500.00	2,500.00	1,037.98	5,675.19		
Account Classification Total: Charges for Services		$52,500.00	$0.00	$0.00	0%	$52,500.00	$52,500.00	$31,552.74	$62,301.16		
MISC - Miscellaneous											
4800	Other Miscellaneous Revenue	0.00	0.00	0.00	N/A	0.00	0.00	82,780.78	0.00		
Account Classification Total: MISC - Miscellaneous		$0.00	$0.00	$0.00	0%	$0.00	$0.00	$82,780.78	$0.00		
INTGOV ST - Intergovernmental - State Revenues											
5665	State Aid for Bridges	584,720.00	0.00	104,720.00	22%	584,720.00	480,000.00	0.00	0.00	Increased Revenue to match Expenditures	
Account Total: Intergovernmental - State Revenues		$584,720.00	$0.00	$104,720.00	22%	$584,720.00	$480,000.00	$0.00	$0.00		
Department Total: 1202 - Roads		**$2,636,622.00**	**$0.00**	**$72,513.00**	**3%**	**$2,636,622.00**	**$2,564,109.00**	**$977,752.42**	**$1,820,133.87**		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
EXPENSES											
Department:	**1202 - Roads**										
PERS SVCS - Personnel Services											
6000.100	Personnel Services Salaries	2,253,157.00	35,583.00	201,687.00	10%	2,217,574.00	2,051,470.00	1,409,244.92	1,867,256.85		
6000.400	Personnel Services Overtime Pay	20,000.00	0.00	0.00	0%	20,000.00	20,000.00	18,134.11	21,198.42		
6010.020	Benefits Contingency	686.00	24.00	(141.00)	-17%	662.00	827.00	0.00	684.51		
6010.025	Benefits Deferred Comp Match	18,047.00	0.00	4,047.00	29%	18,047.00	14,000.00	0.00	10,936.42		
6010.030	Benefits Hospitalization Insurance	670,457.00	24,715.00	73,887.00	12%	645,742.00	596,570.00	376,743.47	483,593.97		
6010.050	Benefits Retirement	280,406.00	5,361.00	7,971.00	3%	275,045.00	272,435.00	177,091.13	198,443.06		
6010.060	Benefits Social Security Taxes	172,368.00	2,723.00	17,202.00	11%	169,645.00	155,166.00	101,790.82	134,712.23		
6010.070	Benefits Unemployment Insurance	887.00	30.00	61.00	7%	857.00	826.00	0.00	0.00		
6010.090	Benefits Workmans Compensation Ins	38,481.00	5,286.00	(5,004.00)	-12%	33,195.00	43,485.00	30,871.00	35,976.00		
6010.120	Benefits Long Term Disability	5,275.00	97.00	2,175.00	70%	5,178.00	3,100.00	1,116.21	4,001.78		
6010.130	Benefits Life Insurance	4,433.00	82.00	919.00	26%	4,351.00	3,514.00	937.69	3,786.98		
6010.140	Benefits FSA & PSA Admin and EAP Program	6,021.00	208.00	2,218.00	58%	5,813.00	3,803.00	3,184.14	5,230.65		
6010.150	Benefits Retirement Administration Fee	4,102.00	142.00	134.00	3%	3,960.00	3,968.00	0.00	3,489.68		
6010.900	Benefits OPEB contribution	61,616.00	(61,111.00)	(67,719.00)	-52%	122,727.00	129,335.00	0.00	137,960.00		OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
Account Classification Total: Personnel Services		$3,535,936.00	$13,140.00	$237,437.00	7%	$3,522,796.00	$3,298,499.00	$2,119,113.49	$2,907,270.55		
SUPP & MAT - Supplies & Materials											
6100.080	Administrative Expense Copier Supplies	400.00	0.00	0.00	0%	400.00	400.00	129.97	125.97		
6100.100	Administrative Expense Dues, Licenses & Subscriptions	909.00	0.00	(272.00)	-23%	909.00	1,181.00	497.00	340.00	Reduced - Less employees with CDL renewals	
6100.110	Administrative Expense Envelopes	0.00	0.00	0.00	N/A	0.00	0.00	0.00	146.00		
6100.190	Administrative Expense Office Supplies	1,000.00	0.00	(400.00)	-29%	1,000.00	1,400.00	433.24	530.95	Reduced based on actuals	
6110.080	Supplies & Equipment Computer Repairs & Supplies	160.00	0.00	0.00	0%	160.00	160.00	195.77	0.00		
6110.090	Supplies & Equipment Computers & Printers	600.00	0.00	(4,460.00)	-88%	600.00	5,060.00	3,868.98	5,631.67	Less required computer replacements per IT	
6110.120	Supplies & Equipment Equipment Rental	456.00	0.00	0.00	0%	456.00	456.00	341.55	455.40		
6110.125	Supplies & Equipment Equipment Maintenance & Repair	3,710.00	0.00	0.00	0%	3,710.00	3,710.00	1,039.44	3,784.99		
6110.245	Supplies & Equipment Mobile Phones	6,600.00	0.00	0.00	0%	6,600.00	6,600.00	4,319.81	6,249.47		
6110.280	Supplies & Equipment Office Furniture	0.00	0.00	0.00	N/A	0.00	0.00	1,032.39	339.98		
6110.340	Supplies & Equipment Safety Program Equipment	4,500.00	0.00	0.00	0%	4,500.00	4,500.00	921.19	1,341.78		
6110.345	Supplies & Equipment Salt	8,350.00	0.00	0.00	0%	8,350.00	8,350.00	0.00	6,974.79		
6110.365	Supplies & Equipment Shop Supplies	6,000.00	0.00	0.00	0%	6,000.00	6,000.00	5,598.19	4,199.73		
6110.370	Supplies & Equipment Sign Materials	50,000.00	0.00	0.00	0%	50,000.00	50,000.00	10,759.27	33,135.12		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6110.390	Supplies & Equipment Small Equipment	30,000.00	0.00	(19,000.00)	-39%	30,000.00	49,000.00	13,327.34	11,494.94	Reduced - not requesting salt spreaders for FY27	
6110.400	Supplies & Equipment Striping Paint & Supplies	70,000.00	0.00	0.00	0%	70,000.00	70,000.00	0.00	70,000.00		
6110.420	Supplies & Equipment Tools & Supplies	15,000.00	0.00	0.00	0%	15,000.00	15,000.00	11,853.48	14,960.77		
6130.010	Equipment Maintenance Copier Lease	1,212.00	0.00	0.00	0%	1,212.00	1,212.00	914.48	1,651.02		
6130.055	Equipment Maintenance Roads Management System	8,400.00	0.00	0.00	0%	8,400.00	8,400.00	8,636.00	12,936.00		
6130.075	Equipment Maintenance Software Upgrades	3,600.00	0.00	(400.00)	-10%	3,600.00	4,000.00	0.00	3,875.00	Reduced - software upgrades quoted less for FY27	
6140.010	Road Maintenance Materials Blacktop for Overlay	1,500,000.00	0.00	0.00	0%	1,500,000.00	1,500,000.00	0.00	926,177.11		
6140.020	Road Maintenance Materials Patching Material	35,000.00	0.00	0.00	0%	35,000.00	35,000.00	24,647.61	24,818.82		
6140.030	Road Maintenance Materials Stone	62,000.00	0.00	0.00	0%	62,000.00	62,000.00	5,642.19	51,480.88		
6140.040	Road Maintenance Materials Pipe	120,000.00	0.00	0.00	0%	120,000.00	120,000.00	0.00	107,562.84		
6140.050	Road Maintenance Materials Bridge Material	2,500.00	0.00	0.00	0%	2,500.00	2,500.00	0.00	481.30		
6140.060	Road Maintenance Materials Other	1,700.00	0.00	0.00	0%	1,700.00	1,700.00	1,273.33	981.85		
6150.050	Uniforms & Personal Equipment Uniforms	18,000.00	0.00	0.00	0%	18,000.00	18,000.00	14,754.97	16,457.14		
Account Classification Total: Supplies & Materials		$1,950,097.00	$0.00	($24,532.00)	-1%	$1,950,097.00	$1,974,629.00	$110,186.20	$1,306,133.52		
MAINT & SVCS - Maintenance & Services											
6530.080	Consulting Services Physicals, Shots & Drug Testing	150.00	0.00	0.00	0%	150.00	150.00	240.00	110.00		
6540.010	Vehicle Operating Expenses Equipment/Vehicle Rental	5,000.00	0.00	0.00	0%	5,000.00	5,000.00	2,280.16	2,336.70		
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	230,000.00	0.00	0.00	0%	230,000.00	230,000.00	117,343.94	188,810.62		
6540.030	Vehicle Operating Expenses Vehicle Maintenance	200,000.00	0.00	20,000.00	11%	200,000.00	180,000.00	170,078.42	167,753.46	Increase in repair costs and aging vehicles/equipment	
6540.040	Vehicle Operating Expenses Vehicle Registration	800.00	0.00	500.00	167%	800.00	300.00	0.00	200.00	Increase in requested vehicles/equipment	
6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	35,000.00	0.00	0.00	0%	35,000.00	35,000.00	15,537.55	33,886.66		
6540.060	Vehicle Operating Expenses Vehicle Equipment	9,648.00	0.00	(1,152.00)	-11%	9,648.00	10,800.00	2,500.01	5,420.83	only 38 vehicles with GPS instead of 40	
6550.030	Building Site Expenses Carpet/VCT Cleaning	1,000.00	0.00	0.00	0%	1,000.00	1,000.00	0.00	0.00		
6550.040	Building Site Expenses Cleaning Contract	4,400.00	0.00	0.00	0%	4,400.00	4,400.00	3,168.87	4,011.00		
6550.050	Building Site Expenses Custodial Supplies	1,300.00	0.00	0.00	0%	1,300.00	1,300.00	1,097.94	1,763.74		
6550.060	Building Site Expenses Electricity	20,000.00	0.00	0.00	0%	20,000.00	20,000.00	15,285.48	18,829.30		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6550.080	Building Site Expenses Fire Alarm Testing	1,100.00	0.00	200.00	22%	1,100.00	900.00	1,060.56	1,028.35	Increased based on trend	
6550.081	Building Site Expenses Fire Extinguishers	1,250.00	0.00	0.00	0%	1,250.00	1,250.00	0.00	326.00		
6550.085	Building Site Expenses Generator Fuel Oil	300.00	0.00	0.00	0%	300.00	300.00	0.00	0.00		
6550.090	Building Site Expenses General Maintenance Repairs	7,000.00	0.00	500.00	8%	7,000.00	6,500.00	4,675.52	7,042.24	Increased based on actual	
6550.100	Building Site Expenses Generator Services & Repairs	1,250.00	0.00	0.00	0%	1,250.00	1,250.00	0.00	450.00		
6550.120	Building Site Expenses Heating Propane	5,500.00	0.00	0.00	0%	5,500.00	5,500.00	5,412.59	6,208.44		
6550.140	Building Site Expenses Internet Access	3,660.00	0.00	840.00	30%	3,660.00	2,820.00	2,795.48	2,916.09	Monthly cost increased	
6550.180	Building Site Expenses Pest Control/Termite Insp	1,032.00	0.00	0.00	0%	1,032.00	1,032.00	756.60	4,297.40		
6550.220	Building Site Expenses Security Alarm Monitoring	3,008.00	0.00	668.00	29%	3,008.00	2,340.00	1,881.00	2,220.00	Quarterly cost increased	
6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	885.00	0.00	105.00	13%	885.00	780.00	0.00	885.00	Increased based on actual	
6550.270	Building Site Expenses Telephone	3,420.00	0.00	240.00	8%	3,420.00	3,180.00	2,515.44	3,415.03	Increased based on actual	
6600.010	Road Maintenance Ocean Pines Per Agreement	219,535.00	0.00	(3,536.00)	-2%	219,535.00	223,071.00	43,796.20	232,538.21	HUR Revenue FY27 based on Governor's budget	
6600.015	Road Maintenance Paving and Re-paving	5,000.00	0.00	0.00	0%	5,000.00	5,000.00	2,690.07	754.31		
6600.020	Road Maintenance Special Road Construction	5,000.00	0.00	0.00	0%	5,000.00	5,000.00	0.00	13,374.86		
6600.025	Road Maintenance Contractual Services	79,000.00	0.00	0.00	0%	79,000.00	79,000.00	34,422.00	25,789.99		
6600.030	Road Maintenance State Aid Bridges	730,900.00	0.00	130,900.00	22%	730,900.00	600,000.00	19,870.00	0.00	Reduced - original cost approved FY26	
6600.040	Road Maintenance Street Lighting	150,000.00	0.00	0.00	0%	150,000.00	150,000.00	88,450.65	128,034.19		
6600.055	Road Maintenance Tipping Fees - Litter	3,000.00	0.00	(3,000.00)	-50%	3,000.00	6,000.00	380.80	4,920.05	Reduced due to waiver of roadside trash fees	
6900.025	Advertising Legal Advertisements	300.00	0.00	0.00	0%	300.00	300.00	298.25	51.00		
Account Classification Total: Maintenance & Services		$1,728,438.00	$0.00	$146,265.00	9%	$1,728,438.00	$1,582,173.00	$536,537.53	$857,373.47		
OTHR CHGS - Other Charges											
7000.060	Travel, Training & Expense Educational Training	10,033.00	0.00	635.00	7%	10,033.00	9,398.00	1,161.90	2,102.08	Increased due to more employees with required training	
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	27,450.00	0.00	17,735.00	183%	27,450.00	9,715.00	4,992.94	2,780.79	Increase in number of employees attending APWA, CEAM, and MACO conference	
Account Classification Total: Other Charges		$37,483.00	$0.00	$18,370.00	96%	$37,483.00	$19,113.00	$6,154.84	$4,882.87		
CAP EQ - Capital Equipment											

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
9010.010	Capital Equipment New Vehicles	720,000.00	0.00	441,000.00	158%	720,000.00	279,000.00	0.00	474,553.80	Increase in requested vehicles due to age/issues	
9010.050	Capital Equipment Building Improvements	157,000.00	0.00	157,000.00	N/A	157,000.00	0.00	0.00	0.00	Building was built in 1957 (all interior walls are block) - upgrades needed	
9010.060	Capital Equipment Other	0.00	0.00	(50,000.00)	-100%	0.00	50,000.00	0.00	0.00	Safe Route to School Project was in FY26 Budget	
9010.070	Capital Equipment Heavy Equipment	207,852.00	0.00	(199,840.00)	-49%	207,852.00	407,692.00	129,272.34	72,841.32	Reduced - requesting less equipment and with lease option instead of full purchase	
Account Classification Total: Capital Equipment		$1,084,852.00	$0.00	$348,160.00	47%	$1,084,852.00	$736,692.00	$129,272.34	$547,395.12		
Department Total: 1202 - Roads		**$8,336,806.00**	**$13,140.00**	**$725,700.00**	**10%**	**$8,323,666.00**	**$7,611,106.00**	**$2,901,264.40**	**$5,623,055.53**		

Worcester County

Expense Annual Budget by Organization Report

1203 Public Works

	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final	FY2026 Adopted Budget	FY2026 Actual Amount at 3/31/26	FY2025 Actual Amount
Department: 1203 Public Works								
PERS SVCS - Personnel Services	$1,184,071.00	$ (36,488.00)	$55,694.00	5%	$ 1,220,559.00	$1,128,377.00	$620,756.65	$955,896.02
SUPP & MAT - Supplies & Materials	$32,495.00	$0.00	($3,710.00)	-10%	$32,495.00	$36,205.00	$29,440.79	$26,187.19
MAINT & SVCS - Maintenance & Services	$279,770.00	$0.00	$20,100.00	8%	$279,770.00	$259,670.00	$128,680.62	$294,396.71
OTHR CHGS - Other Charges	$25,775.00	$0.00	$10,675.00	71%	$25,775.00	$15,100.00	$11,990.44	$12,149.84
INTFND CHGS - Interfund Charges	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00
CAP EQ - Capital Equipment	$50,000.00	$0.00	($15,000.00)	-23%	$50,000.00	$65,000.00	$14,830.22	$66,563.06
Department Total: Public Works	**$1,572,111.00**	**$ (36,488.00)**	**$67,759.00**	**5%**	**$ 1,608,599.00**	**$1,504,352.00**	**$805,698.72**	**$1,355,192.82**

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
REVENUES											
Department:	**1203 - Public Works**										
Location:	**200 - Administration**										
CHG SVC - Charges for Services											
5045	EDU Transfer/Application Fee	0.00	0.00	0.00	N/A	0.00	0.00	600.00	0.00		
Account Classification Total: Charges for Services		$0.00	$0.00	$0.00	0%	$0.00	$0.00	$600.00	$0.00		
Location Total: 200 - Administration		$0.00	$0.00	$0.00	0%	$0.00	$0.00	$600.00	$0.00		
Department Total: 1203 - Public Works		**$0.00**	**$0.00**	**$0.00**	**0%**	**$0.00**	**$0.00**	**$600.00**	**$0.00**		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
EXPENSES											
Department:	**1203 - Public Works**										
Location:	**200 - Administration**										
PERS SVCS - Personnel Services											
6000.100	Personnel Services Salaries	365,563.00	0.00	28,276.00	8%	365,563.00	337,287.00	185,576.71	269,177.19		
6010.020	Benefits Contingency	111.00	2.00	(25.00)	-18%	109.00	136.00	0.00	44.31		
6010.025	Benefits Deferred Comp Match	2,195.00	0.00	(805.00)	-27%	2,195.00	3,000.00	0.00	1,330.00		
6010.030	Benefits Hospitalization Insurance	50,524.00	(59.00)	5,621.00	13%	50,583.00	44,903.00	21,665.42	31,303.99		
6010.050	Benefits Retirement	40,709.00	0.00	(4,083.00)	-9%	40,709.00	44,792.00	21,480.97	38,155.30		
6010.060	Benefits Social Security Taxes	27,421.00	0.00	2,516.00	10%	27,421.00	24,905.00	13,570.18	19,800.07		
6010.070	Benefits Unemployment Insurance	144.00	3.00	8.00	6%	141.00	136.00	0.00	0.00		
6010.090	Benefits Workmans Compensation Ins	6,243.00	771.00	(907.00)	-13%	5,472.00	7,150.00	5,075.00	5,104.00		
6010.120	Benefits Long Term Disability	767.00	0.00	257.00	50%	767.00	510.00	152.75	577.16		
6010.130	Benefits Life Insurance	644.00	0.00	66.00	11%	644.00	578.00	128.31	546.18		
6010.140	Benefits FSA & PSA Admin and EAP Program	977.00	19.00	352.00	56%	958.00	625.00	523.31	744.60		
6010.150	Benefits Retirement Administration Fee	665.00	12.00	13.00	2%	653.00	652.00	0.00	495.12		
6010.900	Benefits OPEB contribution	4,447.00	(4,411.00)	(12,526.00)	-74%	8,858.00	16,973.00	0.00	10,863.00		OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
Account Classification Total: Personnel Services		$500,410.00	($3,663.00)	$18,763.00	4%	$504,073.00	$481,647.00	$248,172.65	$378,140.92		
SUPP & MAT - Supplies & Materials											
6100.010	Administrative Expense Administrative Expenses	120.00	0.00	0.00	0%	120.00	120.00	0.00	117.55		
6100.100	Administrative Expense Dues, Licenses & Subscriptions	225.00	0.00	(100.00)	-31%	225.00	325.00	86.00	236.00		
6100.190	Administrative Expense Office Supplies	2,000.00	0.00	0.00	0%	2,000.00	2,000.00	1,530.52	1,832.38		
6110.080	Supplies & Equipment Computer Repairs & Supplies	0.00	0.00	0.00	N/A	0.00	0.00	135.99	0.00		
6110.090	Supplies & Equipment Computers & Printers	1,500.00	0.00	(1,560.00)	-51%	1,500.00	3,060.00	5,995.24	1,777.98	Reduced Computer Needs per IT	
6110.245	Supplies & Equipment Mobile Phones	2,300.00	0.00	0.00	0%	2,300.00	2,300.00	1,322.93	2,039.79		
6110.290	Supplies & Equipment Other Office Equipment	1,000.00	0.00	(2,000.00)	-67%	1,000.00	3,000.00	1,785.98	0.00	FY 26 Desk Purchase Not Needed in FY27	
6130.010	Equipment Maintenance Copier Lease	2,500.00	0.00	0.00	0%	2,500.00	2,500.00	1,316.98	2,192.59		
6150.050	Uniforms & Personal Equipment Uniforms	800.00	0.00	0.00	0%	800.00	800.00	244.68	328.04		
Account Classification Total: Supplies & Materials		$10,445.00	$0.00	($3,660.00)	-26%	$10,445.00	$14,105.00	$12,418.32	$8,524.33		
MAINT & SVCS - Maintenance & Services											
6530.040	Consulting Services Consulting Services	10,000.00	0.00	0.00	0%	10,000.00	10,000.00	2,495.00	1,113.74		
6530.065	Consulting Services Gas Monitoring/Remediation	40,000.00	0.00	0.00	0%	40,000.00	40,000.00	14,850.00	56,286.03		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6530.070	Consulting Services Ground Water Mon/Closed Landfill	130,000.00	0.00	50,000.00	63%	130,000.00	80,000.00	89,500.00	138,288.67	MDE Required Ground Water Monitoring @ Closed Landfills, Including PFAS	
6530.170	Consulting Services Water & Sewer Consulting	60,000.00	0.00	(10,000.00)	-14%	60,000.00	70,000.00	10,920.74	34,453.75	Decrease to Match Historical Spending	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	3,000.00	0.00	0.00	0%	3,000.00	3,000.00	1,703.44	2,747.43		
6540.030	Vehicle Operating Expenses Vehicle Maintenance	3,000.00	0.00	0.00	0%	3,000.00	3,000.00	289.25	1,959.94		
6550.043	Building Site Expenses Closed Landfills Maintenance	10,000.00	0.00	(20,000.00)	-67%	10,000.00	30,000.00	1,300.47	1,823.65	Decrease in Grass Cutting, Erosion Control, Site Work at Closed Landfills	
6550.270	Building Site Expenses Telephone	420.00	0.00	0.00	0%	420.00	420.00	396.79	486.81		
6900.005	Advertising Bid Advertising	1,000.00	0.00	0.00	0%	1,000.00	1,000.00	72.75	387.95		
6900.025	Advertising Legal Advertisements	500.00	0.00	0.00	0%	500.00	500.00	109.50	1,007.20		
Account Classification Total: Maintenance & Services		$257,920.00	$0.00	$20,000.00	8%	$257,920.00	$237,920.00	$121,637.94	$238,555.17		
OTHR CHGS - Other Charges											
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	24,275.00	0.00	10,675.00	78%	24,275.00	13,600.00	11,828.54	11,540.68	Additional Training, Price Increase for Conference, More Attendees	
Account Classification Total: Other Charges		$24,275.00	$0.00	$10,675.00	78%	$24,275.00	$13,600.00	$11,828.54	$11,540.68		
CAP EQ - Capital Equipment											
9010.010	Capital Equipment New Vehicles	50,000.00	0.00	50,000.00	N/A	50,000.00	0.00	0.00	0.00	Old SUV Will Be Used as Fleet Pool Vehicle	
Account Classification Total: Capital Equipment		$50,000.00	$0.00	$50,000.00		$50,000.00	$0.00	$0.00	$0.00		
Location Total: 200 - Administration		$843,050.00	($3,663.00)	$95,778.00	13%	$846,713.00	$747,272.00	$394,057.45	$636,761.10		
Location: 210 - Central Fuel Facility											
MAINT & SVCS - Maintenance & Services											
6550.090	Building Site Expenses General Maintenance Repairs	12,000.00	0.00	0.00	0%	12,000.00	12,000.00	3,621.05	7,084.41		
6850.010	Central Fuel Facility Fuel Purchases	1,200,000.00	0.00	0.00	0%	1,200,000.00	1,200,000.00	659,282.18	1,104,333.27		
6850.020	Central Fuel Facility Central Fuel Gas Billings	(1,200,000.00)	0.00	0.00	0%	(1,200,000.00)	(1,200,000.00)	(622,050.16)	(1,038,457.72)		
Account Classification Total: Maintenance & Services		$12,000.00	$0.00	$0.00	0%	$12,000.00	$12,000.00	$40,853.07	$72,959.96		
CAP EQ - Capital Equipment											
9010.050	Capital Equipment Building Improvements	0.00	0.00	(65,000.00)	-100%	0.00	65,000.00	14,830.22	0.00	DECREASED, NO UPGRADES NEEDED IN FY27.	
Account Classification Total: Capital Equipment		$0.00	$0.00	($65,000.00)	-100%	$0.00	$65,000.00	$14,830.22	$0.00		
Location Total: 210 - Central Fuel Facility		$12,000.00	$0.00	($65,000.00)	-84%	$12,000.00	$77,000.00	$55,683.29	$72,959.96		
Location: 220 - Fleet Management											
PERS SVCS - Personnel Services											
6000.100	Personnel Services Salaries	436,433.00	(19,119.00)	35,932.00	9%	455,552.00	400,501.00	242,395.65	362,915.04		
6000.400	Personnel Services Overtime Pay	6,000.00	0.00	1,000.00	20%	6,000.00	5,000.00	4,090.74	0.00		
6010.020	Benefits Contingency	133.00	(3.00)	(28.00)	-17%	136.00	161.00	0.00	161.71		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6010.025	Benefits Deferred Comp Match	4,439.00	0.00	1,439.00	48%	4,439.00	3,000.00	0.00	2,690.00		
6010.030	Benefits Hospitalization Insurance	125,056.00	(13,734.00)	3,023.00	2%	138,790.00	122,033.00	70,664.08	114,244.40		
6010.050	Benefits Retirement	56,494.00	5,920.00	3,307.00	6%	50,574.00	53,187.00	30,658.82	36,546.72		
6010.060	Benefits Social Security Taxes	33,388.00	3,410.00	2,366.00	8%	29,978.00	31,022.00	17,774.02	25,824.64		
6010.070	Benefits Unemployment Insurance	172.00	(4.00)	11.00	7%	176.00	161.00	0.00	0.00		
6010.090	Benefits Workmans Compensation Ins	7,454.00	635.00	(1,035.00)	-12%	6,819.00	8,489.00	6,027.00	6,846.00		
6010.120	Benefits Long Term Disability	1,065.00	112.00	460.00	76%	953.00	605.00	191.48	778.72		
6010.130	Benefits Life Insurance	895.00	94.00	209.00	30%	801.00	686.00	160.86	736.92		
6010.140	Benefits FSA & PSA Admin and EAP Program	1,166.00	(28.00)	424.00	57%	1,194.00	742.00	621.35	1,000.19		
6010.150	Benefits Retirement Administration Fee	794.00	(19.00)	19.00	2%	813.00	775.00	0.00	663.76		
6010.900	Benefits OPEB contribution	10,172.00	(10,089.00)	(10,196.00)	-50%	20,261.00	20,368.00	0.00	25,347.00		OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
Account Classification Total: Personnel Services		$683,661.00	($32,825.00)	$36,931.00	6%	$716,486.00	$646,730.00	$372,584.00	$577,755.10		
SUPP & MAT - Supplies & Materials											
6100.100	Administrative Expense Dues, Licenses & Subscriptions	200.00	0.00	0.00	0%	200.00	200.00	0.00	0.00		
6110.090	Supplies & Equipment Computers & Printers	0.00	0.00	(2,100.00)	-100%	0.00	2,100.00	2,064.00	0.00	DECREASED, NO COMPUTER REPLACEMENTS SCHEDULED FOR FY27	
6110.340	Supplies & Equipment Safety Program Equipment	2,000.00	0.00	1,000.00	100%	2,000.00	1,000.00	855.55	571.71	Flammable safety cabinet needed for storage of flammable liquids and aerosol cans.	
6110.365	Supplies & Equipment Shop Supplies	2,500.00	0.00	0.00	0%	2,500.00	2,500.00	1,362.45	1,990.46		
6110.420	Supplies & Equipment Tools & Supplies	6,000.00	0.00	0.00	0%	6,000.00	6,000.00	3,708.00	6,231.32		
6130.020	Equipment Maintenance Equipment Annual Maint Contr.	1,500.00	0.00	0.00	0%	1,500.00	1,500.00	972.70	1,366.38		
6130.075	Equipment Maintenance Software Upgrades	6,850.00	0.00	1,050.00	18%	6,850.00	5,800.00	6,121.82	4,533.16	Subscription increases for Fleet Management software and shop diagnostic tools.	
6150.050	Uniforms & Personal Equipment Uniforms	3,000.00	0.00	0.00	0%	3,000.00	3,000.00	1,937.95	2,969.83		
Account Classification Total: Supplies & Materials		$22,050.00	$0.00	($50.00)	0%	$22,050.00	$22,100.00	$17,022.47	$17,662.86		
MAINT & SVCS - Maintenance & Services											
6530.080	Consulting Services Physicals, Shots & Drug Testing	150.00	0.00	0.00	0%	150.00	150.00	0.00	0.00		
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	3,500.00	0.00	0.00	0%	3,500.00	3,500.00	1,835.66	3,109.81		
6540.030	Vehicle Operating Expenses Vehicle Maintenance	3,500.00	0.00	0.00	0%	3,500.00	3,500.00	614.12	3,115.94		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6550.300	Building Site Expenses Trash Removal	1,000.00	0.00	100.00	11%	1,000.00	900.00	612.66	643.00		
6700.650	Other Maint. & Svcs Tipping Fees	1,700.00	0.00	0.00	0%	1,700.00	1,700.00	1,055.70	1,848.75		
6750.010	Fleet Services Fleet Repairs	300,000.00	0.00	0.00	0%	300,000.00	300,000.00	184,725.63	274,138.08		
6750.020	Fleet Services Repair Billings	(300,000.00)	0.00	0.00	0%	(300,000.00)	(300,000.00)	(222,654.16)	(299,974.00)		
Account Classification Total: Maintenance & Services		$9,850.00	$0.00	$100.00	1%	$9,850.00	$9,750.00	($33,810.39)	($17,118.42)		
OTHR CHGS - Other Charges											
7000.040	Travel, Training & Expense Continuing Education/Certificati	1,500.00	0.00	0.00	0%	1,500.00	1,500.00	161.90	609.16		
Account Classification Total: Other Charges		$1,500.00	$0.00	$0.00	0%	$1,500.00	$1,500.00	$161.90	$609.16		
CAP EQ - Capital Equipment											
9010.060	Capital Equipment Other	0.00	0.00	0.00	N/A	0.00	0.00	0.00	66,563.06		
Account Classification Total: Capital Equipment		$0.00	$0.00	$0.00	0%	$0.00	$0.00	$0.00	$66,563.06		
Location Total: 220 - Fleet Management		$717,061.00	($32,825.00)	$36,981.00	5%	$749,886.00	$680,080.00	$355,957.98	$645,471.76		
Department Total: 1203 - Public Works		**$1,572,111.00**	**($36,488.00)**	**$67,759.00**	**5%**	**$1,608,599.00**	**$1,504,352.00**	**$805,698.72**	**$1,355,192.82**		

Worcester County

Expense Annual Budget by Organization Report

1204 Boat Landings

	FY2027 Committee Review	Committee Adjustment	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final	FY2026 Adopted Budget	FY2026 Actual Amount at 3/31/26	FY2025 Actual Amount
Department: 1204 Boat Landings								
SUPP & MAT - Supplies & Materials	$330,000.00	$0.00	($25,000.00)	-7%	$330,000.00	$355,000.00	$247,216.34	$6,259.09
MAINT & SVCS - Maintenance & Services	$49,913.00	$0.00	($1,600.00)	-3%	$49,913.00	$51,513.00	$22,324.01	$29,366.03
CAP EQ - Capital Equipment	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00
Department Total: Boat Landings	**$379,913.00**	**$0.00**	**($26,600.00)**	**-7%**	**$379,913.00**	**$406,513.00**	**$269,540.35**	**$35,625.12**

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
REVENUES											
Department: 1204 - Boat Landings											
Location: 240 - For Non-Split Expenses											
CHG SVC - Charges for Services											
5111	Ice Vending Machine Fee	20,000.00	0.00	0.00	0%	20,000.00	20,000.00	0.00	0.00		
5221	Parking Fees - Boat Landing	3,000.00	0.00	280.00	10%	3,000.00	2,720.00	1,993.21	3,178.49	300 out of state vehicles, based on actuals	
Account Classification Total: Charges for Services		$23,000.00	$0.00	$280.00	1%	$23,000.00	$22,720.00	$1,993.21	$3,178.49		
MISC - Miscellaneous											
4260.010	Rents/State Revenue Boat Landings	87,132.00	0.00	7,160.00	9%	87,132.00	79,972.00	93,738.62	79,972.23	Commercial slip contracts increased	
Account Classification Total: MISC - Miscellaneous		$87,132.00	$0.00	$7,160.00	9%	$87,132.00	$79,972.00	$93,738.62	$79,972.23		
INTGOV ST - Intergovernmental - State Revenues											
5660	Waterway Improvement Grants	330,000.00	0.00	75,000.00	29%	330,000.00	255,000.00	215,920.00	(3,841.91)	Anticipated waterway projects	
Account Total: Intergovernmental - State Revenues		$330,000.00	$0.00	$75,000.00	29%	$330,000.00	$255,000.00	$215,920.00	($3,841.91)		
Location Total: 240 - For Non-Split Expenses		$440,132.00	$0.00	$82,440.00	23%	$440,132.00	$357,692.00	$311,651.83	$79,308.81		
Department Total: 1204 - Boat Landings		**$440,132.00**	**$0.00**	**$82,440.00**	**23%**	**$440,132.00**	**$357,692.00**	**$311,651.83**	**$79,308.81**		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
EXPENSES											
Department: 1204 - Boat Landings											
Location: 240 - For Non-Split Expenses											
SUPP & MAT - Supplies & Materials											
6160.180	Grant Programs Boat Landing Site Expenses	5,000.00	0.00	0.00	0%	5,000.00	5,000.00	0.00	4,179.09		
Account Classification Total: Supplies & Materials		$5,000.00	$0.00	$0.00	0%	$5,000.00	$5,000.00	$0.00	$4,179.09		
Location Total: 240 - For Non-Split Expenses		$5,000.00	$0.00	$0.00	0%	$5,000.00	$5,000.00	$0.00	$4,179.09		
Location: 250 - Cedar Hall											
MAINT & SVCS - Maintenance & Services											
6550.060	Building Site Expenses Electricity	525.00	0.00	0.00	0%	525.00	525.00	266.00	375.27		
6550.090	Building Site Expenses General Maintenance Repairs	100.00	0.00	0.00	0%	100.00	100.00	0.00	69.17		
6550.200	Building Site Expenses Portalets	892.00	0.00	(8.00)	-1%	892.00	900.00	480.00	768.00		
Account Classification Total: Maintenance & Services		$1,517.00	$0.00	($8.00)	-1%	$1,517.00	$1,525.00	$746.00	$1,212.44		
Location Total: 250 - Cedar Hall		$1,517.00	$0.00	($8.00)	-1%	$1,517.00	$1,525.00	$746.00	$1,212.44		
Location: 255 - Gum Point											
MAINT & SVCS - Maintenance & Services											
6550.060	Building Site Expenses Electricity	420.00	0.00	0.00	0%	420.00	420.00	259.00	311.00		
6550.090	Building Site Expenses General Maintenance Repairs	100.00	0.00	0.00	0%	100.00	100.00	14.68	100.00		
6550.200	Building Site Expenses Portalets	892.00	0.00	(8.00)	-1%	892.00	900.00	480.00	768.00		
Account Classification Total: Maintenance & Services		$1,412.00	$0.00	($8.00)	-1%	$1,412.00	$1,420.00	$753.68	$1,179.00		
Location Total: 255 - Gum Point		$1,412.00	$0.00	($8.00)	-1%	$1,412.00	$1,420.00	$753.68	$1,179.00		
Location: 260 - George Island Landing											
SUPP & MAT - Supplies & Materials											
6160.181	Grant Programs DNR Waterway Improvement Funds	0.00	0.00	(250,000.00)	-100%	0.00	250,000.00	14,753.84	2,080.00	Decrease due to project ongoing in FY26	
Account Classification Total: Supplies & Materials		$0.00	$0.00	($250,000.00)	-100%	$0.00	$250,000.00	$14,753.84	$2,080.00		
MAINT & SVCS - Maintenance & Services											
6550.090	Building Site Expenses General Maintenance Repairs	100.00	0.00	0.00	0%	100.00	100.00	56.94	69.17		
6550.200	Building Site Expenses Portalets	892.00	0.00	(8.00)	-1%	892.00	900.00	480.00	768.00		
6900.005	Advertising Bid Advertising	0.00	0.00	(200.00)	-100%	0.00	200.00	0.00	0.00		
Account Classification Total: Maintenance & Services		$992.00	$0.00	($208.00)	-17%	$992.00	$1,200.00	$536.94	$837.17		
Location Total: 260 - George Island Landing		$992.00	$0.00	($250,208.00)	-100%	$992.00	$251,200.00	$15,290.78	$2,917.17		
Location: 265 - Public Landing											
SUPP & MAT - Supplies & Materials											
6160.181	Grant Programs DNR Waterway Improvement Funds	325,000.00	0.00	225,000.00	225%	325,000.00	100,000.00	232,462.50	0.00	Increase due to anticipated waterway improvement grant	
Account Classification Total: Supplies & Materials		$325,000.00	$0.00	$225,000.00	225%	$325,000.00	$100,000.00	$232,462.50	$0.00		
MAINT & SVCS - Maintenance & Services											
6550.050	Building Site Expenses Custodial Supplies	0.00	0.00	(1,000.00)	-100%	0.00	1,000.00	509.88	793.01	Custodial supplies moved to one account	
6550.060	Building Site Expenses Electricity	3,550.00	0.00	0.00	0%	3,550.00	3,550.00	1,827.34	2,665.55		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6550.090	Building Site Expenses General Maintenance Repairs	8,930.00	0.00	2,030.00	29%	8,930.00	6,900.00	6,070.09	5,654.94	Increase due to material cost	
6550.200	Building Site Expenses Portalets	2,522.00	0.00	(316.00)	-11%	2,522.00	2,838.00	1,820.00	2,684.80		
6900.005	Advertising Bid Advertising	200.00	0.00	200.00	N/A	200.00	0.00	0.00	0.00		
Account Classification Total: Maintenance & Services		$15,202.00	$0.00	$914.00	6%	$15,202.00	$14,288.00	$10,227.31	$11,798.30		
Location Total: 265 - Public Landing		$340,202.00	$0.00	$225,914.00	198%	$340,202.00	$114,288.00	$242,689.81	$11,798.30		
Location: 270 - Taylor Landing											
MAINT & SVCS - Maintenance & Services											
6550.090	Building Site Expenses General Maintenance Repairs	100.00	0.00	0.00	0%	100.00	100.00	100.00	100.00		
6550.200	Building Site Expenses Portalets	892.00	0.00	(8.00)	-1%	892.00	900.00	480.00	672.00		
Account Classification Total: Maintenance & Services		$992.00	$0.00	($8.00)	-1%	$992.00	$1,000.00	$580.00	$772.00		
Location Total: 270 - Taylor Landing		$992.00	$0.00	($8.00)	-1%	$992.00	$1,000.00	$580.00	$772.00		
Location: 275 - South Point											
MAINT & SVCS - Maintenance & Services											
6550.090	Building Site Expenses General Maintenance Repairs	200.00	0.00	0.00	0%	200.00	200.00	0.00	69.17		
6550.200	Building Site Expenses Portalets	892.00	0.00	(8.00)	-1%	892.00	900.00	480.00	768.00		
Account Classification Total: Maintenance & Services		$1,092.00	$0.00	($8.00)	-1%	$1,092.00	$1,100.00	$480.00	$837.17		
Location Total: 275 - South Point		$1,092.00	$0.00	($8.00)	-1%	$1,092.00	$1,100.00	$480.00	$837.17		
Location: 280 - West Ocean City											
MAINT & SVCS - Maintenance & Services											
6550.050	Building Site Expenses Custodial Supplies	0.00	0.00	(2,500.00)	-100%	0.00	2,500.00	275.24	299.00	All custodial supplies moved to one account	
6550.060	Building Site Expenses Electricity	5,250.00	0.00	0.00	0%	5,250.00	5,250.00	2,384.46	4,261.62		
6550.090	Building Site Expenses General Maintenance Repairs	17,000.00	0.00	0.00	0%	17,000.00	17,000.00	4,452.37	2,698.52		
6550.300	Building Site Expenses Trash Removal	2,220.00	0.00	220.00	11%	2,220.00	2,000.00	236.11	2,443.33		
6550.310	Building Site Expenses Water & Sewer	2,000.00	0.00	0.00	0%	2,000.00	2,000.00	428.76	1,011.08		
Account Classification Total: Maintenance & Services		$26,470.00	$0.00	($2,280.00)	-8%	$26,470.00	$28,750.00	$7,776.94	$10,713.55		
Location Total: 280 - West Ocean City		$26,470.00	$0.00	($2,280.00)	-8%	$26,470.00	$28,750.00	$7,776.94	$10,713.55		
Location: 285 - Mason Landing											
MAINT & SVCS - Maintenance & Services											
6550.060	Building Site Expenses Electricity	252.00	0.00	22.00	10%	252.00	230.00	168.29	342.06		
6550.090	Building Site Expenses General Maintenance Repairs	100.00	0.00	0.00	0%	100.00	100.00	94.85	69.17		
6550.200	Building Site Expenses Portalets	892.00	0.00	(8.00)	-1%	892.00	900.00	480.00	768.00		
Account Classification Total: Maintenance & Services		$1,244.00	$0.00	$14.00	1%	$1,244.00	$1,230.00	$743.14	$1,179.23		
Location Total: 285 - Mason Landing		$1,244.00	$0.00	$14.00	1%	$1,244.00	$1,230.00	$743.14	$1,179.23		
Location: 290 - Shell Mill											
MAINT & SVCS - Maintenance & Services											
6550.090	Building Site Expenses General Maintenance Repairs	100.00	0.00	0.00	0%	100.00	100.00	0.00	69.17		
6550.200	Building Site Expenses Portalets	892.00	0.00	(8.00)	-1%	892.00	900.00	480.00	768.00		
Account Classification Total: Maintenance & Services		$992.00	$0.00	($8.00)	-1%	$992.00	$1,000.00	$480.00	$837.17		
Location Total: 290 - Shell Mill		$992.00	$0.00	($8.00)	-1%	$992.00	$1,000.00	$480.00	$837.17		
Department Total: 1204 - Boat Landings		**$379,913.00**	**$0.00**	**($26,600.00)**	**-7%**	**$379,913.00**	**$406,513.00**	**$269,540.35**	**$35,625.12**		

Worcester County

Expense Annual Budget by Organization Report

1205 Homeowner Convenience Centers

	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final	FY2026 Adopted Budget	FY2026 Actual Amount at 3/31/26	FY2025 Actual Amount
Department: 1205 Homeowner Convenience Centers								
PERS SVCS - Personnel Services	$639,699.00	($14,542.00)	$10,564.00	2%	$654,241.00	$629,135.00	$334,167.61	$429,582.49
SUPP & MAT - Supplies & Materials	$12,200.00	$0.00	$0.00	0%	$12,200.00	$12,200.00	$8,013.68	$11,421.29
MAINT & SVCS - Maintenance & Services	$266,992.00	$0.00	$0.00	0%	$266,992.00	$266,992.00	$152,809.48	$223,760.55
OTHR CHGS - Other Charges	$1,000.00	$0.00	$0.00	0%	$1,000.00	$1,000.00	$0.00	$1,000.00
INTFND CHGS - Interfund Charges	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00
CAP EQ - Capital Equipment	$55,000.00	$0.00	($13,000.00)	-19%	$55,000.00	$68,000.00	$44,578.00	$0.00
Department Total: Homeowner Convenience Centers	**$974,891.00**	**($14,542.00)**	**($2,436.00)**	**0%**	**$989,433.00**	**$977,327.00**	**$539,568.77**	**$665,764.33**

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
REVENUES											
Department: 1205 - Homeowner Convenience Center											
LIC/PRMT - Licenses and Permits											
4980	Landfill Permits-Household	320,000.00	0.00	0.00	0%	320,000.00	320,000.00	294,400.00	315,900.00		
4982	PAYT Tags - Household	7,500.00	0.00	0.00	0%	7,500.00	7,500.00	4,910.00	6,900.00		
Account Classification Total: Licenses and Permits		$327,500.00	$0.00	$0.00	0%	$327,500.00	$327,500.00	$299,310.00	$322,800.00		
MISC - Miscellaneous											
4800	Other Miscellaneous Revenue	0.00	0.00	0.00	N/A	0.00	0.00	100.00	0.00		
Account Classification Total: MISC - Miscellaneous		$0.00	$0.00	$0.00	0%	$0.00	$0.00	$100.00	$0.00		
Department Total: 1205 - Homeowner Convenience		**$327,500.00**	**$0.00**	**$0.00**	**0%**	**$327,500.00**	**$327,500.00**	**$299,410.00**	**$322,800.00**		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
EXPENSES											
Department: 1205 - Homeowner Convenience Center											
PERS SVCS - Personnel Services											
6000.100	Personnel Services Salaries	440,031.00	0.00	24,989.00	6%	440,031.00	415,042.00	239,373.07	290,706.26		
6000.400	Personnel Services Overtime Pay	5,000.00	0.00	0.00	0%	5,000.00	5,000.00	2,591.52	3,736.88		
6010.020	Benefits Contingency	134.00	(2.00)	(33.00)	-20%	136.00	167.00	0.00	63.24		
6010.025	Benefits Deferred Comp Match	1,403.00	0.00	403.00	40%	1,403.00	1,000.00	0.00	849.21		
6010.030	Benefits Hospitalization Insurance	74,011.00	(111.00)	(4,236.00)	-5%	74,122.00	78,247.00	34,110.11	44,678.61		
6010.050	Benefits Retirement	58,249.00	0.00	3,132.00	6%	58,249.00	55,117.00	33,081.73	25,174.58		
6010.060	Benefits Social Security Taxes	33,662.00	0.00	1,527.00	5%	33,662.00	32,135.00	17,742.43	21,660.87		
6010.070	Benefits Unemployment Insurance	173.00	3.00	6.00	4%	170.00	167.00	0.00	0.00		
6010.090	Benefits Workmans Compensation Ins	7,515.00	928.00	(1,283.00)	-15%	6,587.00	8,798.00	6,245.00	7,221.00		
6010.120	Benefits Long Term Disability	1,097.00	0.00	470.00	75%	1,097.00	627.00	206.20	623.59		
6010.130	Benefits Life Insurance	922.00	0.00	211.00	30%	922.00	711.00	173.27	590.12		
6010.140	Benefits FSA & PSA Admin and EAP Program	1,176.00	23.00	407.00	53%	1,153.00	769.00	644.28	988.57		
6010.150	Benefits Retirement Administration Fee	801.00	15.00	(2.00)	0%	786.00	803.00	0.00	700.56		
6010.900	Benefits OPEB contribution	15,525.00	(15,398.00)	(15,027.00)	-49%	30,923.00	30,552.00	0.00	32,589.00		OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
Account Classification Total: Personnel Services		$639,699.00	($14,542.00)	$10,564.00	2%	$654,241.00	$629,135.00	$334,167.61	$429,582.49		
SUPP & MAT - Supplies & Materials											
6100.010	Administrative Expense Administrative Expenses	7,700.00	0.00	0.00	0%	7,700.00	7,700.00	5,918.65	6,666.11		
6150.050	Uniforms & Personal Equipment Uniforms	4,500.00	0.00	0.00	0%	4,500.00	4,500.00	2,095.03	4,755.18		
Account Classification Total: Supplies & Materials		$12,200.00	$0.00	$0.00	0%	$12,200.00	$12,200.00	$8,013.68	$11,421.29		
MAINT & SVCS - Maintenance & Services											
6550.020	Building Site Expenses Buildings & Grounds Maintenance	8,000.00	0.00	0.00	0%	8,000.00	8,000.00	3,396.39	1,400.31		
6550.060	Building Site Expenses Electricity	4,000.00	0.00	0.00	0%	4,000.00	4,000.00	2,559.44	21,374.78		
6550.081	Building Site Expenses Fire Extinguishers	0.00	0.00	0.00	N/A	0.00	0.00	0.00	14.00		
6550.200	Building Site Expenses Portalets	3,996.00	0.00	0.00	0%	3,996.00	3,996.00	2,424.00	3,637.88		
6550.270	Building Site Expenses Telephone	996.00	0.00	0.00	0%	996.00	996.00	616.85	927.98		
6550.280	Building Site Expenses Tipping Fees	250,000.00	0.00	0.00	0%	250,000.00	250,000.00	143,812.80	196,405.60		
Account Classification Total: Maintenance & Services		$266,992.00	$0.00	$0.00	0%	$266,992.00	$266,992.00	$152,809.48	$223,760.55		
OTHR CHGS - Other Charges											
7000.060	Travel, Training & Expense Educational Training	1,000.00	0.00	0.00	0%	1,000.00	1,000.00	0.00	1,000.00		
Account Classification Total: Other Charges		$1,000.00	$0.00	$0.00	0%	$1,000.00	$1,000.00	$0.00	$1,000.00		
CAP EQ - Capital Equipment											
9010.060	Capital Equipment Other	55,000.00	0.00	(13,000.00)	-19%	55,000.00	68,000.00	44,578.00	0.00	Reduction due to cost of equipment requested.	
Account Classification Total: Capital Equipment		$55,000.00	$0.00	($13,000.00)	-19%	$55,000.00	$68,000.00	$44,578.00	$0.00		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
Department Total: 1205 - Homeowner Convenience		**$974,891.00**	**($14,542.00)**	**($2,436.00)**	**0%**	**$989,433.00**	**$977,327.00**	**$539,568.77**	**$665,764.33**		

Worcester County

Expense Annual Budget by Organization Report

1206 Recycling

	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final	FY2026 Adopted Budget	FY2026 Actual Amount at 3/31/26	FY2025 Actual Amount
Department: 1206 Recycling								
PERS SVCS - Personnel Services	$841,990.00	($14,617.00)	$58,990.00	8%	$856,607.00	$783,000.00	$606,747.83	$805,192.48
SUPP & MAT - Supplies & Materials	$19,590.00	$0.00	($880.00)	-4%	$19,590.00	$20,470.00	$6,533.19	$16,434.14
MAINT & SVCS - Maintenance & Services	$331,050.00	$0.00	$2,140.00	1%	$331,050.00	$328,910.00	$219,054.03	$242,949.45
OTHR CHGS - Other Charges	$1,000.00	$0.00	$0.00	0%	$1,000.00	$1,000.00	$250.00	$1,000.00
INTFND CHGS - Interfund Charges	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00
CAP EQ - Capital Equipment	$71,000.00	$0.00	($39,000.00)	-35%	$71,000.00	$110,000.00	$155,525.19	$0.00
Department Total: Recycling	**$1,264,630.00**	**($14,617.00)**	**$21,250.00**	**2%**	**$1,279,247.00**	**$1,243,380.00**	**$988,110.24**	**$1,065,576.07**

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
REVENUES											
Department:	**1206 - Recycling**										
CHG SVC - Charges for Services											
5185	Recycling Revenue	75,000.00	0.00	(105,500.00)	-58%	75,000.00	180,500.00	42,386.35	119,544.02	Reduced due to past performance.	
5186	Metal Recycling Revenue	40,000.00	0.00	5,000.00	14%	40,000.00	35,000.00	35,379.73	56,869.78	Increase due to amount of metal being received and recycled.	
5195	Tire Revenue	35,000.00	0.00	0.00	0%	35,000.00	35,000.00	0.00	30,266.20		
5223	Special Events - Recycling	0.00	0.00	0.00	N/A	0.00	0.00	(891.00)	0.00		
Account Classification Total: Charges for Services		$150,000.00	$0.00	($100,500.00)	-40%	$150,000.00	$250,500.00	$76,875.08	$206,680.00		
Department Total: 1206 - Recycling		**$150,000.00**	**$0.00**	**($100,500.00)**	**-40%**	**$150,000.00**	**$250,500.00**	**$76,875.08**	**$206,680.00**		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
EXPENSES											
Department:	**1206 - Recycling**										
PERS SVCS - Personnel Services											
6000.100	Personnel Services Salaries	528,313.00	0.00	28,466.00	6%	528,313.00	499,847.00	410,270.17	534,303.26		
6000.400	Personnel Services Overtime Pay	5,000.00	0.00	0.00	0%	5,000.00	5,000.00	8,940.46	4,710.91		
6010.020	Benefits Contingency	161.00	3.00	(40.00)	-20%	158.00	201.00	0.00	178.66		
6010.025	Benefits Deferred Comp Match	5,429.00	0.00	4,429.00	443%	5,429.00	1,000.00	0.00	3,290.00		
6010.030	Benefits Hospitalization Insurance	162,959.00	(246.00)	35,860.00	28%	163,205.00	127,099.00	97,905.16	126,223.21		
6010.050	Benefits Retirement	69,912.00	0.00	3,532.00	5%	69,912.00	66,380.00	50,745.71	52,297.60		
6010.060	Benefits Social Security Taxes	40,419.00	0.00	1,799.00	5%	40,419.00	38,620.00	30,002.30	38,524.34		
6010.070	Benefits Unemployment Insurance	208.00	4.00	7.00	3%	204.00	201.00	0.00	0.00		
6010.090	Benefits Workmans Compensation Ins	9,023.00	1,115.00	(1,572.00)	-15%	7,908.00	10,595.00	7,521.00	8,685.00		
6010.120	Benefits Long Term Disability	1,318.00	0.00	563.00	75%	1,318.00	755.00	319.17	1,142.92		
6010.130	Benefits Life Insurance	1,106.00	0.00	250.00	29%	1,106.00	856.00	267.90	1,081.58		
6010.140	Benefits FSA & PSA Admin and EAP Program	1,412.00	27.00	485.00	52%	1,385.00	927.00	775.96	1,323.64		
6010.150	Benefits Retirement Administration Fee	962.00	119.00	(5.00)	-1%	843.00	967.00	0.00	842.36		
6010.900	Benefits OPEB contribution	15,768.00	(15,639.00)	(14,784.00)	-48%	31,407.00	30,552.00	0.00	32,589.00		OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
Account Classification Total: Personnel Services		$841,990.00	($14,617.00)	$58,990.00	8%	$856,607.00	$783,000.00	$606,747.83	$805,192.48		
SUPP & MAT - Supplies & Materials											
6100.030	Administrative Expense Alcohol and Drug Testing	90.00	0.00	0.00	0%	90.00	90.00	0.00	0.00		
6100.190	Administrative Expense Office Supplies	2,000.00	0.00	0.00	0%	2,000.00	2,000.00	300.86	1,262.19		
6110.090	Supplies & Equipment Computers & Printers	0.00	0.00	(880.00)	-100%	0.00	880.00	1,098.00	0.00		
6110.340	Supplies & Equipment Safety Program Equipment	1,500.00	0.00	0.00	0%	1,500.00	1,500.00	400.68	1,632.61		
6110.420	Supplies & Equipment Tools & Supplies	11,500.00	0.00	0.00	0%	11,500.00	11,500.00	1,859.85	9,439.75		
6150.050	Uniforms & Personal Equipment Uniforms	4,500.00	0.00	0.00	0%	4,500.00	4,500.00	2,873.80	4,099.59		
Account Classification Total: Supplies & Materials		$19,590.00	$0.00	($880.00)	-4%	$19,590.00	$20,470.00	$6,533.19	$16,434.14		
MAINT & SVCS - Maintenance & Services											
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	55,000.00	0.00	(5,000.00)	-8%	55,000.00	60,000.00	26,893.31	42,281.48	Reduced due to actual & current amounts spent.	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	10,000.00	0.00	0.00	0%	10,000.00	10,000.00	3,887.39	4,753.19		
6540.070	Vehicle Operating Expenses Off-road Fuel	10,000.00	0.00	0.00	0%	10,000.00	10,000.00	4,727.34	9,521.18		
6540.080	Vehicle Operating Expenses Heavy Equipment Maintenance	40,000.00	0.00	5,000.00	14%	40,000.00	35,000.00	34,845.22	32,139.54	Increase due to current equipment maintenance & repairs occurring.	

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6550.020	Building Site Expenses Buildings & Grounds Maintenance	50,000.00	0.00	0.00	0%	50,000.00	50,000.00	22,298.55	26,348.29		
6550.040	Building Site Expenses Cleaning Contract	5,000.00	0.00	0.00	0%	5,000.00	5,000.00	2,805.19	3,621.00		
6550.050	Building Site Expenses Custodial Supplies	1,500.00	0.00	0.00	0%	1,500.00	1,500.00	1,127.61	1,421.31		
6550.060	Building Site Expenses Electricity	40,000.00	0.00	0.00	0%	40,000.00	40,000.00	20,088.46	31,394.33		
6550.081	Building Site Expenses Fire Extinguishers	50.00	0.00	0.00	0%	50.00	50.00	0.00	52.50		
6550.180	Building Site Expenses Pest Control/Termite Insp	500.00	0.00	140.00	39%	500.00	360.00	227.20	415.80		
6550.220	Building Site Expenses Security Alarm Monitoring	1,000.00	0.00	(1,000.00)	-50%	1,000.00	2,000.00	441.00	726.75	Decrease due to monthly billing rates.	
6550.250	Building Site Expenses Sprinkler Testing	1,600.00	0.00	0.00	0%	1,600.00	1,600.00	1,145.00	1,520.00		
6550.270	Building Site Expenses Telephone	1,400.00	0.00	0.00	0%	1,400.00	1,400.00	687.11	1,159.67		
6550.280	Building Site Expenses Tipping Fees	25,000.00	0.00	(5,000.00)	-17%	25,000.00	30,000.00	24,600.00	18,268.80	Decrease due to current and actual tipping fees paid.	
6700.620	Other Maint. & Svcs Tire Recycling	35,000.00	0.00	0.00	0%	35,000.00	35,000.00	23,898.25	28,542.00		
6700.640	Other Maint. & Svcs Special Events	50,000.00	0.00	10,000.00	25%	50,000.00	40,000.00	47,755.15	37,595.61	Increase due to billing amounts from outside vendor.	
6700.660	Other Maint. & Svcs HHW Ads	5,000.00	0.00	(2,000.00)	-29%	5,000.00	7,000.00	3,602.50	3,188.00	Decrease due to current and actual billing amounts.	
6900.025	Advertising Legal Advertisements	0.00	0.00	0.00	N/A	0.00	0.00	24.75	0.00		
Account Classification Total: Maintenance & Services		$331,050.00	$0.00	$2,140.00	1%	$331,050.00	$328,910.00	$219,054.03	$242,949.45		
OTHR CHGS - Other Charges											
7000.060	Travel, Training & Expense Educational Training	1,000.00	0.00	0.00	0%	1,000.00	1,000.00	250.00	1,000.00		
Account Classification Total: OTHR CHGS - Other Charges		$1,000.00	$0.00	$0.00	0%	$1,000.00	$1,000.00	$250.00	$1,000.00		
CAP EQ - Capital Equipment											
9010.010	Capital Equipment New Vehicles	0.00	0.00	(80,000.00)	-100%	0.00	80,000.00	79,916.00	0.00	Decrease due to no new vehicles requested.	
9010.070	Capital Equipment Heavy Equipment	71,000.00	0.00	41,000.00	137%	71,000.00	30,000.00	75,609.19	0.00	Increase due to request for new wire tie machine for baler.	
Account Classification Total: CAP EQ - Capital Equipment		$71,000.00	$0.00	($39,000.00)	-35%	$71,000.00	$110,000.00	$155,525.19	$0.00		
Department Total: 1206 - Recycling		**$1,264,630.00**	**($14,617.00)**	**$21,250.00**	**2%**	**$1,279,247.00**	**$1,243,380.00**	**$988,110.24**	**$1,065,576.07**		

Worcester County

Expense Annual Budget by Organization Report

1301 Health Department

	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final	FY2026 Adopted Budget	FY2026 Actual Amount at 3/31/26	FY2025 Actual Amount
Department: 1301 Health Department								
SUPP & MAT - Supplies & Materials	$200.00	$0.00	$200.00		$200.00	$0.00	$100.10	$0.00
MAINT & SVCS - Maintenance & Services	$487,337.00	$0.00	$19,009.00	4%	$487,337.00	$468,328.00	$299,692.42	$416,102.11
OTHR CHGS - Other Charges	$6,596,121.00	($3,241,484.00)	($4,875,088.00)	-42%	$9,837,605.00	$11,471,209.00	$87,707.05	$5,647,959.01
CAP EQ - Capital Equipment	$30,000.00	$0.00	($26,048.00)	-46%	$30,000.00	$56,048.00	$480.00	$0.00
Department Total: Health Department	**$7,113,658.00**	**($3,241,484.00)**	**($4,881,927.00)**	**-41%**	**$10,355,142.00**	**$11,995,585.00**	**$387,979.57**	**$6,064,061.12**

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
REVENUES											
Department: 1301 - Health Department											
Location: 200 - Administration											
LIC/PRMT - Licenses and Permits											
4950	Health Permits	440,000.00	0.00	13,085.00	3%	440,000.00	426,915.00	55,033.00	457,578.00	Based on prior year actuals.	
Account Classification Total: Licenses and Permits		$440,000.00	$0.00	$13,085.00	3%	$440,000.00	$426,915.00	$55,033.00	$457,578.00		
INTGOV ST - Intergovernmental - State Revenues											
5543	Dental Program Reimbursement	30,751.00	0.00	14,030.00	84%	30,751.00	16,721.00	3,512.48	26,662.08	This revenue offsets the Dental Program Expenses.	
Account Total: Intergovernmental - State Revenues		$30,751.00	$0.00	$14,030.00	84%	$30,751.00	$16,721.00	$3,512.48	$26,662.08		
Location Total: 200 - Administration		$470,751.00	$0.00	$27,115.00	6%	$470,751.00	$443,636.00	$58,545.48	$484,240.08		
Department Total: 1301 - Health Department		**$470,751.00**	**$0.00**	**$27,115.00**	**6%**	**$470,751.00**	**$443,636.00**	**$58,545.48**	**$484,240.08**		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
EXPENSES											
Department: 1301 - Health Department											
Location: 200 - Administration											
SUPP & MAT - Supplies & Materials											
6100.010	Administrative Expense Administrative Expenses	200.00	0.00	200.00	N/A	200.00	0.00	100.10	0.00	Administrative Supplies	
Account Classification Total: Supplies & Materials		$200.00	$0.00	$200.00		$200.00	$0.00	$100.10	$0.00		
MAINT & SVCS - Maintenance & Services											
6900.025	Advertising Legal Advertisements	2,500.00	0.00	0.00	0%	2,500.00	2,500.00	323.75	115.50		
Account Classification Total: Maintenance & Services		$2,500.00	$0.00	$0.00	0%	$2,500.00	$2,500.00	$323.75	$115.50		
OTHR CHGS - Other Charges											
7120.050	Other Non-Matching Expenses Health Dept Ocean City Apartment	0.00	0.00	0.00	N/A	0.00	0.00	0.00	17,055.00		
7120.060	Other Non-Matching Expenses Health Dept On Call	26,468.00	0.00	0.00	0%	26,468.00	26,468.00	9,294.30	18,489.01		
7130.020	Matching Appropriation Health Department State Share	6,379,898.00	(3,241,484.00)	(4,875,088.00)	-43%	9,621,382.00	11,254,986.00	0.00	5,422,660.00	Request 2% COLA & 1 additional FTE. Potential CORE Mandate.	Removal of the additional CORE amount $3,241,484 per Health Officer.
Account Classification Total: Other Charges		$6,406,366.00	($3,241,484.00)	($4,875,088.00)	-43%	$9,647,850.00	$11,281,454.00	$9,294.30	$5,458,204.01		
CAP EQ - Capital Equipment											
9010.010	Capital Equipment New Vehicles	30,000.00	0.00	(26,048.00)	-46%	30,000.00	56,048.00	480.00	0.00	Requesting 1 vehicle replacement	
Account Classification Total: Capital Equipment		$30,000.00	$0.00	($26,048.00)	-46%	$30,000.00	$56,048.00	$480.00	$0.00		
Location Total: 200 - Administration		$6,439,066.00	($3,241,484.00)	($4,900,936.00)	-43%	$9,680,550.00	$11,340,002.00	$10,198.15	$5,458,319.51		
Location: 300 - Snow Hill Branch											
MAINT & SVCS - Maintenance & Services											
6550.030	Building Site Expenses Carpet/VCT Cleaning	4,200.00	0.00	960.00	30%	4,200.00	3,240.00	0.00	4,178.44	Increase based on FY25 actual costs.	
6550.040	Building Site Expenses Cleaning Contract	51,799.00	0.00	1,510.00	3%	51,799.00	50,289.00	36,637.50	47,572.96	Increase based on cleaning contract.	
6550.060	Building Site Expenses Electricity	70,000.00	0.00	0.00	0%	70,000.00	70,000.00	41,148.86	60,690.70		
6550.070	Building Site Expenses Elevator Testing	3,777.00	0.00	77.00	2%	3,777.00	3,700.00	3,128.33	3,777.00		
6550.080	Building Site Expenses Fire Alarm Testing	600.00	0.00	0.00	0%	600.00	600.00	403.52	401.13		
6550.081	Building Site Expenses Fire Extinguishers	200.00	0.00	0.00	0%	200.00	200.00	0.00	190.50		
6550.085	Building Site Expenses Generator Fuel Oil	1,000.00	0.00	0.00	0%	1,000.00	1,000.00	0.00	0.00		
6550.090	Building Site Expenses General Maintenance Repairs	35,000.00	0.00	8,000.00	30%	35,000.00	27,000.00	10,505.15	32,009.19	General Maintenance increase based on FY25 actual costs.	
6550.100	Building Site Expenses Generator Services & Repairs	3,500.00	0.00	0.00	0%	3,500.00	3,500.00	1,048.91	1,389.73		
6550.120	Building Site Expenses Heating Propane	70,000.00	0.00	0.00	0%	70,000.00	70,000.00	50,670.82	63,062.38		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6550.124	Building Site Expenses HVAC Loop Water Treatment	550.00	0.00	0.00	0%	550.00	550.00	260.98	521.96		
6550.180	Building Site Expenses Pest Control/Termite Insp	500.00	0.00	0.00	0%	500.00	500.00	227.20	415.80		
6550.220	Building Site Expenses Security Alarm Monitoring	750.00	0.00	200.00	36%	750.00	550.00	600.00	660.00		
6550.242	Building Site Expenses Sewage Pump Monitoring	650.00	0.00	100.00	18%	650.00	550.00	250.00	600.00		
6550.250	Building Site Expenses Sprinkler Testing	3,650.00	0.00	0.00	0%	3,650.00	3,650.00	2,457.50	3,450.00		
6550.270	Building Site Expenses Telephone	26,000.00	0.00	1,500.00	6%	26,000.00	24,500.00	21,865.58	23,461.05		
6550.280	Building Site Expenses Tipping Fees	400.00	0.00	0.00	0%	400.00	400.00	34.40	78.40		
6550.300	Building Site Expenses Trash Removal	1,866.00	0.00	0.00	0%	1,866.00	1,866.00	1,372.53	1,491.50		
6550.310	Building Site Expenses Water & Sewer	4,500.00	0.00	500.00	13%	4,500.00	4,000.00	4,000.41	4,296.46		
6700.250	Other Maint. & Svcs Internet Service	1,800.00	0.00	0.00	0%	1,800.00	1,800.00	1,565.29	4,611.20		
Account Classification Total: Maintenance & Services		$280,742.00	$0.00	$12,847.00	5%	$280,742.00	$267,895.00	$176,176.98	$252,858.40		
Location Total: 300 - Snow Hill Branch		$280,742.00	$0.00	$12,847.00	5%	$280,742.00	$267,895.00	$176,176.98	$252,858.40		
Location: 310 - Pocomoke Branch											
MAINT & SVCS - Maintenance & Services											
6550.030	Building Site Expenses Carpet/VCT Cleaning	0.00	0.00	0.00	N/A	0.00	0.00	0.00	609.96		
6550.040	Building Site Expenses Cleaning Contract	12,457.00	0.00	363.00	3%	12,457.00	12,094.00	8,810.16	11,364.26		
6550.050	Building Site Expenses Custodial Supplies	50.00	0.00	0.00	0%	50.00	50.00	0.00	0.00		
6550.060	Building Site Expenses Electricity	19,000.00	0.00	0.00	0%	19,000.00	19,000.00	12,084.34	15,986.97		
6550.080	Building Site Expenses Fire Alarm Testing	300.00	0.00	0.00	0%	300.00	300.00	176.76	175.57		
6550.081	Building Site Expenses Fire Extinguishers	100.00	0.00	0.00	0%	100.00	100.00	0.00	14.00		
6550.090	Building Site Expenses General Maintenance Repairs	4,800.00	0.00	0.00	0%	4,800.00	4,800.00	1,822.77	2,704.89		
6550.110	Building Site Expenses Heating Fuel Oil	8,000.00	0.00	0.00	0%	8,000.00	8,000.00	8,460.27	6,073.90		
6550.124	Building Site Expenses HVAC Loop Water Treatment	300.00	0.00	0.00	0%	300.00	300.00	130.50	261.00		
6550.180	Building Site Expenses Pest Control/Termite Insp	1,000.00	0.00	0.00	0%	1,000.00	1,000.00	533.60	787.90		
6550.220	Building Site Expenses Security Alarm Monitoring	300.00	0.00	0.00	0%	300.00	300.00	225.00	204.00		
6550.270	Building Site Expenses Telephone	5,800.00	0.00	600.00	12%	5,800.00	5,200.00	4,453.97	5,702.17		
6550.280	Building Site Expenses Tipping Fees	50.00	0.00	0.00	0%	50.00	50.00	0.00	10.00		
6550.300	Building Site Expenses Trash Removal	20.00	0.00	0.00	0%	20.00	20.00	0.00	0.00		
6700.250	Other Maint. & Svcs Internet Service	2,100.00	0.00	0.00	0%	2,100.00	2,100.00	1,565.29	2,538.31		
Account Classification Total: Maintenance & Services		$54,277.00	$0.00	$963.00	2%	$54,277.00	$53,314.00	$38,262.66	$46,432.93		
Location Total: 310 - Pocomoke Branch		$54,277.00	$0.00	$963.00	2%	$54,277.00	$53,314.00	$38,262.66	$46,432.93		
Location: 320 - Berlin Branch											

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
MAINT & SVCS - Maintenance & Services											
6550.030	Building Site Expenses Carpet/VCT Cleaning	3,300.00	0.00	0.00	0%	3,300.00	3,300.00	0.00	1,010.10		
6550.040	Building Site Expenses Cleaning Contract	20,828.00	0.00	607.00	3%	20,828.00	20,221.00	14,731.44	18,751.65		
6550.060	Building Site Expenses Electricity	26,000.00	0.00	0.00	0%	26,000.00	26,000.00	14,363.63	21,617.05		
6550.080	Building Site Expenses Fire Alarm Testing	535.00	0.00	0.00	0%	535.00	535.00	378.52	376.13		
6550.081	Building Site Expenses Fire Extinguishers	175.00	0.00	0.00	0%	175.00	175.00	0.00	58.00		
6550.090	Building Site Expenses General Maintenance Repairs	12,000.00	0.00	0.00	0%	12,000.00	12,000.00	1,576.32	5,650.42		
6550.100	Building Site Expenses Generator Services & Repairs	5,000.00	0.00	0.00	0%	5,000.00	5,000.00	225.00	450.00		
6550.120	Building Site Expenses Heating Propane	9,000.00	0.00	1,500.00	20%	9,000.00	7,500.00	7,162.04	8,554.44	Heating Propane increase based on FY25 actual costs	
6550.124	Building Site Expenses HVAC Loop Water Treatment	650.00	0.00	0.00	0%	650.00	650.00	313.18	626.36		
6550.180	Building Site Expenses Pest Control/Termite Insp	650.00	0.00	250.00	63%	650.00	400.00	227.20	640.80		
6550.220	Building Site Expenses Security Alarm Monitoring	450.00	0.00	0.00	0%	450.00	450.00	525.00	381.00		
6550.270	Building Site Expenses Telephone	10,680.00	0.00	0.00	0%	10,680.00	10,680.00	8,615.21	9,680.29		
6550.280	Building Site Expenses Tipping Fees	300.00	0.00	0.00	0%	300.00	300.00	0.00	20.00		
6550.300	Building Site Expenses Trash Removal	3,098.00	0.00	0.00	0%	3,098.00	3,098.00	2,279.37	2,477.20		
6700.250	Other Maint. & Svcs Internet Service	2,880.00	0.00	0.00	0%	2,880.00	2,880.00	1,565.29	2,853.30		
Account Classification Total: Maintenance & Services		$95,546.00	$0.00	$2,357.00	3%	$95,546.00	$93,189.00	$51,962.20	$73,146.74		
Location Total: 320 - Berlin Branch		$95,546.00	$0.00	$2,357.00	3%	$95,546.00	$93,189.00	$51,962.20	$73,146.74		
Location: 330 - Ocean City Branch											
MAINT & SVCS - Maintenance & Services											
6550.030	Building Site Expenses Carpet/VCT Cleaning	200.00	0.00	0.00	0%	200.00	200.00	0.00	0.00		
6550.040	Building Site Expenses Cleaning Contract	6,091.00	0.00	178.00	3%	6,091.00	5,913.00	2,777.40	4,195.20		
6550.060	Building Site Expenses Electricity	3,000.00	0.00	0.00	0%	3,000.00	3,000.00	2,199.61	2,075.64		
6550.080	Building Site Expenses Fire Alarm Testing	450.00	0.00	0.00	0%	450.00	450.00	353.52	351.13		
6550.081	Building Site Expenses Fire Extinguishers	250.00	0.00	0.00	0%	250.00	250.00	0.00	0.00		
6550.090	Building Site Expenses General Maintenance Repairs	3,000.00	0.00	0.00	0%	3,000.00	3,000.00	1,550.60	1,155.64		
6550.120	Building Site Expenses Heating Propane	2,500.00	0.00	950.00	61%	2,500.00	1,550.00	1,767.65	1,941.66	Heating propane increase based on FY25 actuals	
6550.180	Building Site Expenses Pest Control/Termite Insp	400.00	0.00	0.00	0%	400.00	400.00	227.20	340.80		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6550.220	Building Site Expenses Security Alarm Monitoring	300.00	0.00	0.00	0%	300.00	300.00	225.00	204.00		
6550.270	Building Site Expenses Telephone	2,900.00	0.00	0.00	0%	2,900.00	2,900.00	955.10	2,839.17		
6550.280	Building Site Expenses Tipping Fees	50.00	0.00	25.00	100%	50.00	25.00	20.00	35.20		
6550.300	Building Site Expenses Trash Removal	40.00	0.00	0.00	0%	40.00	40.00	0.00	0.00		
6550.310	Building Site Expenses Water & Sewer	2,000.00	0.00	0.00	0%	2,000.00	2,000.00	588.40	1,610.00		
6700.250	Other Maint. & Svcs Internet Service	2,340.00	0.00	0.00	0%	2,340.00	2,340.00	1,589.01	2,138.02		
Account Classification Total: Maintenance & Services		$23,521.00	$0.00	$1,153.00	5%	$23,521.00	$22,368.00	$12,253.49	$16,886.46		
Location Total: 330 - Ocean City Branch		$23,521.00	$0.00	$1,153.00	5%	$23,521.00	$22,368.00	$12,253.49	$16,886.46		
Location: 345 - Berlin Dental Clinic											
MAINT & SVCS - Maintenance & Services											
6550.030	Building Site Expenses Carpet/VCT Cleaning	200.00	0.00	0.00	0%	200.00	200.00	0.00	98.64		
6550.040	Building Site Expenses Cleaning Contract	4,761.00	0.00	139.00	3%	4,761.00	4,622.00	3,631.13	4,573.37		
6550.060	Building Site Expenses Electricity	8,500.00	0.00	0.00	0%	8,500.00	8,500.00	4,992.01	7,364.89		
6550.080	Building Site Expenses Fire Alarm Testing	450.00	0.00	0.00	0%	450.00	450.00	353.52	351.13		
6550.081	Building Site Expenses Fire Extinguishers	20.00	0.00	0.00	0%	20.00	20.00	0.00	10.50		
6550.090	Building Site Expenses General Maintenance Repairs	3,000.00	0.00	0.00	0%	3,000.00	3,000.00	3,862.36	1,194.61		
6550.120	Building Site Expenses Heating Propane	4,600.00	0.00	0.00	0%	4,600.00	4,600.00	2,559.84	2,975.25		
6550.180	Building Site Expenses Pest Control/Termite Insp	450.00	0.00	50.00	13%	450.00	400.00	227.20	415.80		
6550.220	Building Site Expenses Security Alarm Monitoring	300.00	0.00	0.00	0%	300.00	300.00	225.00	204.00		
6550.255	Building Site Expenses Stormwater Utility Fee	150.00	0.00	0.00	0%	150.00	150.00	93.36	140.04		
6550.270	Building Site Expenses Telephone	6,500.00	0.00	1,500.00	30%	6,500.00	5,000.00	3,163.68	6,537.53	Telephone based on FY25 actual costs	
6550.280	Building Site Expenses Tipping Fees	20.00	0.00	0.00	0%	20.00	20.00	0.00	0.00		
6700.250	Other Maint. & Svcs Internet Service	1,800.00	0.00	0.00	0%	1,800.00	1,800.00	1,605.24	2,796.32		
Account Classification Total: Maintenance & Services		$30,751.00	$0.00	$1,689.00	6%	$30,751.00	$29,062.00	$20,713.34	$26,662.08		
Location Total: 345 - Berlin Dental Clinic		$30,751.00	$0.00	$1,689.00	6%	$30,751.00	$29,062.00	$20,713.34	$26,662.08		
Location: 700 - School Safety											
OTHR CHGS - Other Charges											
7120.350	Other Non-Matching Expenses School Safety	189,755.00	0.00	0.00	0%	189,755.00	189,755.00	78,412.75	189,755.00		
Account Classification Total: Other Charges		$189,755.00	$0.00	$0.00	0%	$189,755.00	$189,755.00	$78,412.75	$189,755.00		
Location Total: 700 - School Safety		$189,755.00	$0.00	$0.00	0%	$189,755.00	$189,755.00	$78,412.75	$189,755.00		
Department Total: 1301 - Health Department		**$7,113,658.00**	**($3,241,484.00)**	**($4,881,927.00)**	**-41%**	**$10,355,142.00**	**$11,995,585.00**	**$387,979.57**	**$6,064,061.12**		

Worcester County

Expense Annual Budget by Organization Report

1302 Mosquito Control

	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final	FY2026 Adopted Budget	FY2026 Actual Amount at 3/31/26	FY2025 Actual Amount
Department: 1302 Mosquito Control								
PERS SVCS - Personnel Services	$110,814.00	($1,443.00)	$1,872.00	2%	$112,257.00	$108,942.00	$70,652.36	$98,161.48
SUPP & MAT - Supplies & Materials	$3,755.00	$0.00	$250.00	7%	$3,755.00	$3,505.00	$1,397.52	$2,145.14
MAINT & SVCS - Maintenance & Services	$29,035.00	$0.00	($2,300.00)	-7%	$29,035.00	$31,335.00	$9,673.03	$18,782.95
OTHR CHGS - Other Charges	$151,540.00	$0.00	$0.00	0%	$151,540.00	$151,540.00	$66,367.65	$87,120.33
CAP EQ - Capital Equipment	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00
Department Total: Mosquito Control	**$295,144.00**	**($1,443.00)**	**($178.00)**	**0%**	**$296,587.00**	**$295,322.00**	**$148,090.56**	**$206,209.90**

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
REVENUES											
Department:	**1302 - Mosquito Control**										
CHG SVC - Charges for Services											
5115	Mosquito Control Charges	45,000.00	0.00	0.00	0%	45,000.00	45,000.00	44,591.31	52,992.02		
Account Classification Total: Charges for Services		$45,000.00	$0.00	$0.00	0%	$45,000.00	$45,000.00	$44,591.31	$52,992.02		
Department Total: 1302 - Mosquito Control		**$45,000.00**	**$0.00**	**$0.00**	**0%**	**$45,000.00**	**$45,000.00**	**$44,591.31**	**$52,992.02**		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
EXPENSES											
Department: 1302 - Mosquito Control											
PERS SVCS - Personnel Services											
6000.100	Personnel Services Salaries	80,714.00	0.00	2,873.00	4%	80,714.00	77,841.00	51,921.17	70,964.91	Includes longevity bonus & holiday bonus.	
6000.400	Personnel Services Overtime Pay	0.00	0.00	0.00	N/A	0.00	0.00	843.61	465.53		
6010.020	Benefits Contingency	25.00	1.00	(6.00)	-19%	24.00	31.00	0.00	10.76		
6010.025	Benefits Deferred Comp Match	0.00	0.00	(1,000.00)	-100%	0.00	1,000.00	0.00	0.00		
6010.030	Benefits Hospitalization Insurance	9,505.00	(14.00)	1,351.00	17%	9,519.00	8,154.00	5,778.28	7,597.89		
6010.050	Benefits Retirement	10,639.00	0.00	302.00	3%	10,639.00	10,337.00	6,721.74	8,099.51		
6010.060	Benefits Social Security Taxes	6,175.00	0.00	218.00	4%	6,175.00	5,957.00	4,017.84	5,456.72		
6010.070	Benefits Unemployment Insurance	32.00	1.00	1.00	3%	31.00	31.00	0.00	0.00		
6010.090	Benefits Workmans Compensation Ins	1,378.00	170.00	(272.00)	-16%	1,208.00	1,650.00	1,171.00	1,326.00		
6010.120	Benefits Long Term Disability	201.00	0.00	83.00	70%	201.00	118.00	42.18	152.22		
6010.130	Benefits Life Insurance	169.00	0.00	36.00	27%	169.00	133.00	35.46	144.05		
6010.140	Benefits FSA & PSA Admin and EAP Program	216.00	4.00	72.00	50%	212.00	144.00	121.08	194.49		
6010.150	Benefits Retirement Administration Fee	147.00	3.00	(4.00)	-3%	144.00	151.00	0.00	128.40		
6010.900	Benefits OPEB contribution	1,613.00	(1,608.00)	(1,782.00)	-52%	3,221.00	3,395.00	0.00	3,621.00		OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
Account Classification Total: Personnel Services		$110,814.00	($1,443.00)	$1,872.00	2%	$112,257.00	$108,942.00	$70,652.36	$98,161.48		
SUPP & MAT - Supplies & Materials											
6100.080	Administrative Expense Copier Supplies	100.00	0.00	0.00	0%	100.00	100.00	0.00	0.00		
6100.100	Administrative Expense Dues, Licenses & Subscriptions	0.00	0.00	(100.00)	-100%	0.00	100.00	0.00	0.00		
6100.190	Administrative Expense Office Supplies	300.00	0.00	0.00	0%	300.00	300.00	52.31	250.82		
6110.090	Supplies & Equipment Computers & Printers	600.00	0.00	600.00	N/A	600.00	0.00	0.00	0.00		
6110.245	Supplies & Equipment Mobile Phones	525.00	0.00	0.00	0%	525.00	525.00	342.41	512.04		
6110.340	Supplies & Equipment Safety Program Equipment	750.00	0.00	(250.00)	-25%	750.00	1,000.00	0.00	576.74		
6110.420	Supplies & Equipment Tools & Supplies	500.00	0.00	0.00	0%	500.00	500.00	333.22	0.00		
6130.010	Equipment Maintenance Copier Lease	480.00	0.00	0.00	0%	480.00	480.00	171.26	305.54		
6150.050	Uniforms & Personal Equipment Uniforms	500.00	0.00	0.00	0%	500.00	500.00	498.32	500.00		
Account Classification Total: Supplies & Materials		$3,755.00	$0.00	$250.00	7%	$3,755.00	$3,505.00	$1,397.52	$2,145.14		
MAINT & SVCS - Maintenance & Services											
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	12,500.00	0.00	0.00	0%	12,500.00	12,500.00	4,858.60	7,907.87		
6540.030	Vehicle Operating Expenses Vehicle Maintenance	4,500.00	0.00	0.00	0%	4,500.00	4,500.00	1,123.67	2,418.17		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	2,500.00	0.00	500.00	25%	2,500.00	2,000.00	0.00	3,174.21		
6540.060	Vehicle Operating Expenses Vehicle Equipment	1,440.00	0.00	0.00	0%	1,440.00	1,440.00	641.88	0.00		
6550.050	Building Site Expenses Custodial Supplies	500.00	0.00	200.00	67%	500.00	300.00	386.30	237.09		
6550.060	Building Site Expenses Electricity	2,500.00	0.00	(1,000.00)	-29%	2,500.00	3,500.00	998.20	1,189.15	Reduced to closer match historical expenditures.	
6550.080	Building Site Expenses Fire Alarm Testing	325.00	0.00	0.00	0%	325.00	325.00	328.52	0.00		
6550.081	Building Site Expenses Fire Extinguishers	150.00	0.00	0.00	0%	150.00	150.00	0.00	10.50		
6550.090	Building Site Expenses General Maintenance Repairs	3,500.00	0.00	(2,000.00)	-36%	3,500.00	5,500.00	570.86	2,825.96	Reduced to closer match historical expenditures.	
6550.220	Building Site Expenses Security Alarm Monitoring	1,020.00	0.00	0.00	0%	1,020.00	1,020.00	765.00	1,020.00		
6550.280	Building Site Expenses Tipping Fees	100.00	0.00	0.00	0%	100.00	100.00	0.00	0.00		
Account Classification Total: Maintenance & Services		$29,035.00	$0.00	($2,300.00)	-7%	$29,035.00	$31,335.00	$9,673.03	$18,782.95		
OTHR CHGS - Other Charges											
7000.040	Travel, Training & Expense Continuing Education/Certificati	500.00	0.00	0.00	0%	500.00	500.00	375.00	75.00		
7120.030	Other Non-Matching Expenses Appropriation for Mosquito Cont.	151,040.00	0.00	0.00	0%	151,040.00	151,040.00	65,992.65	87,045.33		
Account Classification Total: Other Charges		$151,540.00	$0.00	$0.00	0%	$151,540.00	$151,540.00	$66,367.65	$87,120.33		
Department Total: 1302 - Mosquito Control		**$295,144.00**	**($1,443.00)**	**($178.00)**	**0%**	**$296,587.00**	**$295,322.00**	**$148,090.56**	**$206,209.90**		

Worcester County

Expense Annual Budget by Organization Report

1401 Commission on Aging

	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final	FY2026 Adopted Budget	FY2026 Actual Amount at 3/31/26	FY2025 Actual Amount
Department: 1401 Commission on Aging								
SUPP & MAT - Supplies & Materials	$146,000.00	$0.00	$7,365.00	5%	$146,000.00	$138,635.00	$157,635.00	$183,288.00
MAINT & SVCS - Maintenance & Services	$220,060.00	$0.00	$16,360.00	8%	$220,060.00	$203,700.00	$198,395.31	$205,575.70
OTHR CHGS - Other Charges	$1,857,721.00	($498.00)	$308,334.00	20%	$1,858,219.00	$1,549,387.00	$1,705,911.25	$1,405,730.00
CAP EQ - Capital Equipment	$0.00	$0.00	($104,600.00)	-100%	$0.00	$104,600.00	$0.00	$26,935.00
Department Total: Commission on Aging	**$2,223,781.00**	**($498.00)**	**$227,459.00**	**11%**	**$2,224,279.00**	**$1,996,322.00**	**$2,061,941.56**	**$1,821,528.70**

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
REVENUES											
Department: 1401 - Commission on Aging											
Location: 200 - Administration											
MISC - Miscellaneous											
4800	Other Miscellaneous Revenue	180,000.00	0.00	180,000.00	N/A	180,000.00	0.00	0.00	0.00	Forward funding request for Title III C Grants	
Account Classification Total: MISC - Miscellaneous		$180,000.00	$0.00	$180,000.00		$180,000.00	$0.00	$0.00	$0.00		
INTGOV ST - Intergovernmental - State Revenues											
5688	MD Dept of Aging Grant	6,000.00	0.00	365.00	6%	6,000.00	5,635.00	24,635.00	54,313.00		
5690	SSTAP Grant	138,000.00	0.00	7,000.00	5%	138,000.00	131,000.00	3,986.75	126,975.00	Increase in grant funding	
Account Total: Intergovernmental - State Revenues		$144,000.00	$0.00	$7,365.00	5%	$144,000.00	$136,635.00	$28,621.75	$181,288.00		
Location Total: 200 - Administration		$324,000.00	$0.00	$187,365.00	137%	$324,000.00	$136,635.00	$28,621.75	$181,288.00		
Department Total: 1401 - Commission on Aging		**$324,000.00**	**$0.00**	**$187,365.00**	**137%**	**$324,000.00**	**$136,635.00**	**$28,621.75**	**$181,288.00**		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
EXPENSES											
Department:	**1401 - Commission on Aging**										
Location:	**200 - Administration**										
SUPP & MAT - Supplies & Materials											
6110.295	Supplies & Equipment Program Supplies and Equipment	2,000.00	0.00	0.00	0%	2,000.00	2,000.00	2,000.00	2,000.00		
6160.065	Grant Programs Md Dept of Aging	6,000.00	0.00	365.00	6%	6,000.00	5,635.00	24,635.00	54,313.00		
6160.142	Grant Programs SSTAP	138,000.00	0.00	7,000.00	5%	138,000.00	131,000.00	131,000.00	126,975.00	Increase in grant funding	
Account Classification Total: Supplies & Materials		$146,000.00	$0.00	$7,365.00	5%	$146,000.00	$138,635.00	$157,635.00	$183,288.00		
OTHR CHGS - Other Charges											
7000.070	Travel, Training & Expense Expense Allowance	7,500.00	0.00	200.00	3%	7,500.00	7,300.00	7,300.00	7,000.00		
7140.010	Commission on Aging Appropriatio Aging Audit	9,000.00	0.00	200.00	2%	9,000.00	8,800.00	8,800.00	8,400.00		
7140.020	Commission on Aging Appropriatio Aging Insurance	5,000.00	0.00	200.00	4%	5,000.00	4,800.00	4,800.00	4,600.00		
7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	461,900.00	0.00	56,700.00	14%	461,900.00	405,200.00	405,200.00	437,620.00		
7170.010	Benefits & Insurance Allowance for COLA	105,534.00	(498.00)	(90,821.00)	-46%	106,032.00	196,355.00	196,354.25	0.00	Decrease in health costs due to attrition of 5 full time positions	Updated health insurance to 16.6%
7500	Other Expenses	180,000.00	0.00	180,000.00	N/A	180,000.00	0.00	156,525.00	0.00	Request Forward Funding for Title III C Grants	
Account Classification Total: Other Charges		$768,934.00	($498.00)	$146,479.00	24%	$769,432.00	$622,455.00	$778,979.25	$457,620.00		
Location Total: 200 - Administration		$914,934.00	($498.00)	$153,844.00	20%	$915,432.00	$761,090.00	$936,614.25	$640,908.00		
Location:	**300 - Snow Hill Branch**										
MAINT & SVCS - Maintenance & Services											
6550.030	Building Site Expenses Carpet/VCT Cleaning	8,500.00	0.00	1,500.00	21%	8,500.00	7,000.00	0.00	8,482.40	Increase based on actuals	
6550.040	Building Site Expenses Cleaning Contract	23,000.00	0.00	300.00	1%	23,000.00	22,700.00	16,766.96	21,645.42		
6550.050	Building Site Expenses Custodial Supplies	4,000.00	0.00	1,900.00	90%	4,000.00	2,100.00	2,463.69	4,901.15	Increase based on actuals	
6550.060	Building Site Expenses Electricity	26,000.00	0.00	300.00	1%	26,000.00	25,700.00	25,700.00	24,800.00		
6550.080	Building Site Expenses Fire Alarm Testing	420.00	0.00	20.00	5%	420.00	400.00	328.52	0.00		
6550.081	Building Site Expenses Fire Extinguishers	320.00	0.00	120.00	60%	320.00	200.00	135.00	319.50		
6550.090	Building Site Expenses General Maintenance Repairs	8,300.00	0.00	0.00	0%	8,300.00	8,300.00	8,047.11	8,170.00		
6550.100	Building Site Expenses Generator Services & Repairs	600.00	0.00	0.00	0%	600.00	600.00	3,920.91	450.00		
6550.120	Building Site Expenses Heating Propane	21,000.00	0.00	200.00	1%	21,000.00	20,800.00	20,800.00	20,000.00		
6550.140	Building Site Expenses Internet Access	3,400.00	0.00	0.00	0%	3,400.00	3,400.00	3,400.00	3,400.00		
6550.180	Building Site Expenses Pest Control/Termite Insp	300.00	0.00	100.00	50%	300.00	200.00	227.20	490.80		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6550.220	Building Site Expenses Security Alarm Monitoring	1,120.00	0.00	920.00	460%	1,120.00	200.00	450.00	408.00		
6550.250	Building Site Expenses Sprinkler Testing	2,100.00	0.00	100.00	5%	2,100.00	2,000.00	1,595.00	2,070.00		
6550.270	Building Site Expenses Telephone	3,500.00	0.00	0.00	0%	3,500.00	3,500.00	3,500.00	3,400.00		
6550.280	Building Site Expenses Tipping Fees	0.00	0.00	0.00	N/A	0.00	0.00	83.20	10.00		
6550.300	Building Site Expenses Trash Removal	1,200.00	0.00	200.00	20%	1,200.00	1,000.00	1,101.27	1,210.00		
6550.310	Building Site Expenses Water & Sewer	3,800.00	0.00	100.00	3%	3,800.00	3,700.00	3,700.00	3,600.00		
Account Classification Total: Maintenance & Services		$107,560.00	$0.00	$5,760.00	6%	$107,560.00	$101,800.00	$92,218.86	$103,357.27		
OTHR CHGS - Other Charges											
7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	87,800.00	0.00	13,200.00	18%	87,800.00	74,600.00	74,600.00	103,200.00		
Account Classification Total: Other Charges		$87,800.00	$0.00	$13,200.00	18%	$87,800.00	$74,600.00	$74,600.00	$103,200.00		
Location Total: 300 - Snow Hill Branch		$195,360.00	$0.00	$18,960.00	11%	$195,360.00	$176,400.00	$166,818.86	$206,557.27		
Location: 310 - Pocomoke Branch											
MAINT & SVCS - Maintenance & Services											
6550.030	Building Site Expenses Carpet/VCT Cleaning	3,500.00	0.00	500.00	17%	3,500.00	3,000.00	0.00	3,455.20		
6550.040	Building Site Expenses Cleaning Contract	3,800.00	0.00	0.00	0%	3,800.00	3,800.00	2,508.84	3,734.64		
6550.050	Building Site Expenses Custodial Supplies	400.00	0.00	200.00	100%	400.00	200.00	518.72	370.64		
6550.080	Building Site Expenses Fire Alarm Testing	220.00	0.00	20.00	10%	220.00	200.00	176.76	175.57		
6550.081	Building Site Expenses Fire Extinguishers	200.00	0.00	200.00	N/A	200.00	0.00	0.00	14.00		
6550.090	Building Site Expenses General Maintenance Repairs	2,000.00	0.00	(1,100.00)	-35%	2,000.00	3,100.00	1,708.20	1,889.06	Decrease based on FY25 actuals	
6550.110	Building Site Expenses Heating Fuel Oil	6,000.00	0.00	1,200.00	25%	6,000.00	4,800.00	8,460.23	6,073.87	Increase based on FY25 actuals	
6550.124	Building Site Expenses HVAC Loop Water Treatment	280.00	0.00	80.00	40%	280.00	200.00	130.48	260.96		
6550.140	Building Site Expenses Internet Access	1,800.00	0.00	0.00	0%	1,800.00	1,800.00	1,800.00	1,800.00		
6550.180	Building Site Expenses Pest Control/Termite Insp	500.00	0.00	300.00	150%	500.00	200.00	533.60	787.90		
6550.220	Building Site Expenses Security Alarm Monitoring	220.00	0.00	20.00	10%	220.00	200.00	225.00	204.00		
6550.270	Building Site Expenses Telephone	800.00	0.00	0.00	0%	800.00	800.00	800.00	800.00		
6550.310	Building Site Expenses Water & Sewer	800.00	0.00	0.00	0%	800.00	800.00	800.00	800.00		
Account Classification Total: Maintenance & Services		$20,520.00	$0.00	$1,420.00	7%	$20,520.00	$19,100.00	$17,661.83	$20,365.84		
OTHR CHGS - Other Charges											
7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	92,500.00	0.00	13,900.00	18%	92,500.00	78,600.00	78,600.00	89,800.00		
Account Classification Total: Other Charges		$92,500.00	$0.00	$13,900.00	18%	$92,500.00	$78,600.00	$78,600.00	$89,800.00		
Location Total: 310 - Pocomoke Branch		$113,020.00	$0.00	$15,320.00	16%	$113,020.00	$97,700.00	$96,261.83	$110,165.84		
Location: 320 - Berlin Branch											
MAINT & SVCS - Maintenance & Services											

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6550.030	Building Site Expenses Carpet/VCT Cleaning	2,400.00	0.00	0.00	0%	2,400.00	2,400.00	2,250.00	0.00		
6550.040	Building Site Expenses Cleaning Contract	4,500.00	0.00	0.00	0%	4,500.00	4,500.00	3,355.05	4,352.92		
6550.050	Building Site Expenses Custodial Supplies	1,200.00	0.00	600.00	100%	1,200.00	600.00	583.40	1,360.52		
6550.060	Building Site Expenses Electricity	9,400.00	0.00	200.00	2%	9,400.00	9,200.00	9,200.00	8,800.00		
6550.080	Building Site Expenses Fire Alarm Testing	420.00	0.00	20.00	5%	420.00	400.00	353.52	351.13		
6550.081	Building Site Expenses Fire Extinguishers	220.00	0.00	20.00	10%	220.00	200.00	135.00	277.50	Increase based on FY25 actuals	
6550.090	Building Site Expenses General Maintenance Repairs	4,800.00	0.00	3,500.00	269%	4,800.00	1,300.00	10,535.68	4,681.02		
6550.100	Building Site Expenses Generator Services & Repairs	600.00	0.00	0.00	0%	600.00	600.00	225.00	225.00		
6550.120	Building Site Expenses Heating Propane	2,400.00	0.00	100.00	4%	2,400.00	2,300.00	2,300.00	2,200.00		
6550.140	Building Site Expenses Internet Access	1,800.00	0.00	0.00	0%	1,800.00	1,800.00	1,800.00	1,800.00		
6550.180	Building Site Expenses Pest Control/Termite Insp	500.00	0.00	300.00	150%	500.00	200.00	227.20	690.80		
6550.220	Building Site Expenses Security Alarm Monitoring	600.00	0.00	0.00	0%	600.00	600.00	441.00	588.00		
6550.270	Building Site Expenses Telephone	1,600.00	0.00	400.00	33%	1,600.00	1,200.00	1,236.33	1,592.73		
6550.280	Building Site Expenses Tipping Fees	0.00	0.00	0.00	N/A	0.00	0.00	10.00	0.00		
6550.300	Building Site Expenses Trash Removal	1,000.00	0.00	0.00	0%	1,000.00	1,000.00	959.19	1,040.00		
6550.310	Building Site Expenses Water & Sewer	2,200.00	0.00	500.00	29%	2,200.00	1,700.00	1,345.68	2,117.64		
Account Classification Total: Maintenance & Services		$33,640.00	$0.00	$5,640.00	20%	$33,640.00	$28,000.00	$34,957.05	$30,077.26		
OTHR CHGS - Other Charges											
7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	92,000.00	0.00	13,800.00	18%	92,000.00	78,200.00	78,200.00	89,800.00		
Account Classification Total: Other Charges		$92,000.00	$0.00	$13,800.00	18%	$92,000.00	$78,200.00	$78,200.00	$89,800.00		
Location Total: 320 - Berlin Branch		$125,640.00	$0.00	$19,440.00	18%	$125,640.00	$106,200.00	$113,157.05	$119,877.26		
Location: 330 - Ocean City Branch											
MAINT & SVCS - Maintenance & Services											
6550.030	Building Site Expenses Carpet/VCT Cleaning	3,000.00	0.00	0.00	0%	3,000.00	3,000.00	2,500.00	0.00		
6550.040	Building Site Expenses Cleaning Contract	6,400.00	0.00	(400.00)	-6%	6,400.00	6,800.00	4,922.64	6,391.32		
6550.050	Building Site Expenses Custodial Supplies	1,600.00	0.00	700.00	78%	1,600.00	900.00	350.40	1,595.01		
6550.060	Building Site Expenses Electricity	7,400.00	0.00	200.00	3%	7,400.00	7,200.00	7,200.00	6,800.00		
6550.080	Building Site Expenses Fire Alarm Testing	400.00	0.00	0.00	0%	400.00	400.00	353.52	351.13		
6550.081	Building Site Expenses Fire Extinguishers	200.00	0.00	0.00	0%	200.00	200.00	0.00	21.00		
6550.090	Building Site Expenses General Maintenance Repairs	8,200.00	0.00	2,000.00	32%	8,200.00	6,200.00	8,438.83	8,206.51	Increase based on FY25 actuals	

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6550.120	Building Site Expenses Heating Propane	13,200.00	0.00	200.00	2%	13,200.00	13,000.00	13,000.00	12,500.00		
6550.124	Building Site Expenses HVAC Loop Water Treatment	600.00	0.00	0.00	0%	600.00	600.00	260.98	521.96		
6550.140	Building Site Expenses Internet Access	2,000.00	0.00	0.00	0%	2,000.00	2,000.00	2,000.00	2,000.00		
6550.180	Building Site Expenses Pest Control/Termite Insp	500.00	0.00	300.00	150%	500.00	200.00	371.20	556.80		
6550.220	Building Site Expenses Security Alarm Monitoring	420.00	0.00	20.00	5%	420.00	400.00	450.00	408.00		
6550.250	Building Site Expenses Sprinkler Testing	820.00	0.00	20.00	3%	820.00	800.00	610.00	810.00		
6550.270	Building Site Expenses Telephone	1,800.00	0.00	0.00	0%	1,800.00	1,800.00	1,800.00	1,800.00		
6550.280	Building Site Expenses Tipping Fees	0.00	0.00	0.00	N/A	0.00	0.00	0.00	13.60		
6550.310	Building Site Expenses Water & Sewer	2,600.00	0.00	100.00	4%	2,600.00	2,500.00	2,500.00	2,400.00		
Account Classification Total: Maintenance & Services		$49,140.00	$0.00	$3,140.00	7%	$49,140.00	$46,000.00	$44,757.57	$44,375.33		
OTHR CHGS - Other Charges											
7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	92,000.00	0.00	13,800.00	18%	92,000.00	78,200.00	78,200.00	89,800.00		
Account Classification Total: Other Charges		$92,000.00	$0.00	$13,800.00	18%	$92,000.00	$78,200.00	$78,200.00	$89,800.00		
Location Total: 330 - Ocean City Branch		$141,140.00	$0.00	$16,940.00	14%	$141,140.00	$124,200.00	$122,957.57	$134,175.33		
Location: 340 - Worcester Adult Medical Day Svcs											
OTHR CHGS - Other Charges											
7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	248,800.00	0.00	35,368.00	17%	248,800.00	213,432.00	213,432.00	181,840.00		
7140.090	Commission on Aging Appropriatio Senior Ride Service	22,400.00	0.00	600.00	3%	22,400.00	21,800.00	21,800.00	21,000.00		
Account Classification Total: Other Charges		$271,200.00	$0.00	$35,968.00	15%	$271,200.00	$235,232.00	$235,232.00	$202,840.00		
Location Total: 340 - Worcester Adult Medical Day Svcs		$271,200.00	$0.00	$35,968.00	15%	$271,200.00	$235,232.00	$235,232.00	$202,840.00		
Location: 350 - Direct Services - MAP											
MAINT & SVCS - Maintenance & Services											
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	5,200.00	0.00	200.00	4%	5,200.00	5,000.00	5,000.00	4,400.00		
6540.030	Vehicle Operating Expenses Vehicle Maintenance	4,000.00	0.00	200.00	5%	4,000.00	3,800.00	3,800.00	3,000.00		
Account Classification Total: Maintenance & Services		$9,200.00	$0.00	$400.00	5%	$9,200.00	$8,800.00	$8,800.00	$7,400.00		
OTHR CHGS - Other Charges											
7140.030	Commission on Aging Appropriatio Aging Programs	14,000.00	0.00	400.00	3%	14,000.00	13,600.00	13,600.00	12,800.00		
7140.035	Commission on Aging Appropriatio County Shr Kitchen Salary & Frng	45,800.00	0.00	15,700.00	52%	45,800.00	30,100.00	30,100.00	23,540.00	Reallocation of staff costs from CfL program	
7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	34,687.00	0.00	4,587.00	15%	34,687.00	30,100.00	30,100.00	32,500.00		
7140.045	Commission on Aging Appropriatio Comm For Life Salaries & Fringe	64,000.00	0.00	(500.00)	-1%	64,000.00	64,500.00	64,500.00	69,600.00	Decrease in staff costs due to change in program	
7140.055	Commission on Aging Appropriatio Co. Shr. MealOnWheel Salary & Fr	89,400.00	0.00	11,900.00	15%	89,400.00	77,500.00	77,500.00	70,730.00		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
7140.070	Commission on Aging Appropriatio Senior Meals	28,000.00	0.00	20,400.00	268%	28,000.00	7,600.00	7,600.00	6,800.00	Request for increase in meals funding to reduce MOW waiting list	
7140.080	Commission on Aging Appropriatio Senior Ride Salary & Fringe	133,400.00	0.00	17,900.00	15%	133,400.00	115,500.00	115,500.00	113,900.00		
7140.090	Commission on Aging Appropriatio Senior Ride Service	44,000.00	0.00	800.00	2%	44,000.00	43,200.00	43,200.00	42,800.00		
Account Classification Total: OTHR CHGS - Other Charges		$453,287.00	$0.00	$71,187.00	19%	$453,287.00	$382,100.00	$382,100.00	$372,670.00		
CAP EQ - Capital Equipment											
9010.010	Capital Equipment New Vehicles	0.00	0.00	(104,600.00)	-100%	0.00	104,600.00	0.00	26,935.00	FY26 was biannual grant match funding request.	
Account Classification Total: Capital Equipment		$0.00	$0.00	($104,600.00)	-100%	$0.00	$104,600.00	$0.00	$26,935.00		
Location Total: 350 - Direct Services - MAP		$462,487.00	$0.00	($33,013.00)	-7%	$462,487.00	$495,500.00	$390,900.00	$407,005.00		
Department Total: 1401 - Commission on Aging		**$2,223,781.00**	**($498.00)**	**$227,459.00**	**11%**	**$2,224,279.00**	**$1,996,322.00**	**$2,061,941.56**	**$1,821,528.70**		

Worcester County

Expense Annual Budget by Organization Report

1402 Other Social Services

	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final	FY2026 Adopted Budget	FY2026 Actual Amount at 3/31/26	FY2025 Actual Amount
Department: 1402 Other Social Services								
PERS SVCS - Personnel Services	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00
SUPP & MAT - Supplies & Materials	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00
OTHR CHGS - Other Charges	$979,408.00	$0.00	$333,040.00	52%	$979,408.00	$646,368.00	$662,542.00	$676,862.40
Department Total: Other Social Services	**$979,408.00**	**$0.00**	**$333,040.00**	**52%**	**$979,408.00**	**$646,368.00**	**$662,542.00**	**$676,862.40**

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
EXPENSES											
Department:	**1402 - Other Social Services**										
OTHR CHGS - Other Charges											
7100.010	County Grants Atlantic General Hospital	110,000.00	0.00	0.00	0%	110,000.00	110,000.00	110,000.00	115,259.00	Project/Operational Funding & Purchase of Equipment Request	
7100.017	County Grants Big Brothers/Big Sisters	7,500.00	0.00	6,500.00	650%	7,500.00	1,000.00	1,000.00	1,000.00	Project Funding Request	
7100.018	County Grants Chesap Down Syndrome Parent Grp	8,000.00	0.00	8,000.00	N/A	8,000.00	0.00	0.00	0.00	Project and Operational Funding Request	
7100.020	County Grants BRAVE Program	3,500.00	0.00	0.00	0%	3,500.00	3,500.00	3,500.00	3,500.00	Project Funding	
7100.022	County Grants Coastal Hospice at the Ocean	10,000.00	0.00	0.00	0%	10,000.00	10,000.00	10,000.00	10,000.00	Operational Funding Request	
7100.023	County Grants The Cricket Center	50,000.00	0.00	0.00	0%	50,000.00	50,000.00	50,000.00	35,000.00	Personnel Funding Request	
7100.030	County Grants Development Center	223,887.00	0.00	4,390.00	2%	223,887.00	219,497.00	219,497.00	219,497.00	Personnel and Operational Funding Request	
7100.035	County Grants Diakonia	60,000.00	0.00	10,000.00	20%	60,000.00	50,000.00	50,000.00	50,000.00	Operational Funding Request	
7100.040	County Grants Drug & Alcohol Council	9,000.00	0.00	0.00	0%	9,000.00	9,000.00	2,763.00	3,751.09	Project Funding Request	
7100.077	County Grants Jesse Klump Memorial Fund, Inc.	2,500.00	0.00	1,500.00	150%	2,500.00	1,000.00	1,000.00	1,000.00	Matching and project funding request	
7100.085	County Grants Life Crisis Center	70,000.00	0.00	61,500.00	724%	70,000.00	8,500.00	8,500.00	8,500.00	Project/Personnel/Matching /Operational Request	
7100.100	County Grants Maryland Food Bank	0.00	0.00	(10,000.00)	-100%	0.00	10,000.00	10,000.00	10,000.00		
7100.137	County Grants Pocomoke City Development Corp	0.00	0.00	0.00	N/A	0.00	0.00	51,282.00	45,484.31		
7100.160	County Grants Samaritan Shelter	50,000.00	0.00	30,000.00	150%	50,000.00	20,000.00	20,000.00	20,000.00	Matching and Operational Funding Request	
7100.172	County Grants Snow Hill Ecumenical Food Pantry	5,000.00	0.00	5,000.00	N/A	5,000.00	0.00	0.00	0.00	Operational Funding Request	
7100.175	County Grants Social Services Pharmacy Grant	40,000.00	0.00	25,000.00	167%	40,000.00	15,000.00	15,000.00	15,000.00	Customer Assistance Program Funding	
7100.197	County Grants Tri Community Mediation	15,000.00	0.00	15,000.00	N/A	15,000.00	0.00	0.00	0.00	Matching and Operational Funding Request	
7100.210	County Grants Worcester County GOLD	15,000.00	0.00	0.00	0%	15,000.00	15,000.00	15,000.00	15,000.00		
7100.220	County Grants Youth & Family Counseling	95,000.00	0.00	0.00	0%	95,000.00	95,000.00	95,000.00	95,000.00	Operational Funding Request	
7100.230	County Grants New Non-Profit Requests	176,150.00	0.00	176,150.00	N/A	176,150.00	0.00	0.00	0.00	New nonprofit requests	
7130.005	Matching Appropriation DHMH Dev. Center Mandated Share	28,871.00	0.00	0.00	0%	28,871.00	28,871.00	0.00	28,871.00		
Account Classification Total: Other Charges		$979,408.00	$0.00	$333,040.00	52%	$979,408.00	$646,368.00	$662,542.00	$676,862.40		
Department Total: 1402 - Other Social Services		**$979,408.00**	**$0.00**	**$333,040.00**	**52%**	**$979,408.00**	**$646,368.00**	**$662,542.00**	**$676,862.40**		

Worcester County

Expense Annual Budget by Organization Report

1502 WOR-WIC Community College

	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final	FY2026 Adopted Budget	FY2026 Actual Amount at 3/31/26	FY2025 Actual Amount
Department: 1502 WOR-WIC Community College								
OTHR CHGS - Other Charges	$2,775,142.00	$0.00	$67,974.00	3%	$2,775,142.00	$2,707,168.00	$2,255,970.00	$2,618,000.00
Department Total: WOR-WIC Community College	**$2,775,142.00**	**$0.00**	**$67,974.00**	**3%**	**$2,775,142.00**	**$2,707,168.00**	**$2,255,970.00**	**$2,618,000.00**

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
EXPENSES											
Department: 1502 - WOR-WIC Community College											
OTHR CHGS - Other Charges											
7120.040	Other Non-Matching Expenses Appropriation for Wor-Wic	2,758,536.00	0.00	51,368.00	2%	2,758,536.00	2,707,168.00	2,255,970.00	2,618,000.00	Requested increase in FY27 budget.	
7120.115	Other Non-Matching Expenses Retirement	16,606.00	0.00	16,606.00	N/A	16,606.00	0.00	0.00	0.00	Potential Retirement Shift in Governor's Budget.	
Account Classification Total: Other Charges		$2,775,142.00	$0.00	$67,974.00	3%	$2,775,142.00	$2,707,168.00	$2,255,970.00	$2,618,000.00		
Department Total: 1502 - WOR-WIC Community College		**$2,775,142.00**	**$0.00**	**$67,974.00**	**3%**	**$2,775,142.00**	**$2,707,168.00**	**$2,255,970.00**	**$2,618,000.00**		

Worcester County

Expense Annual Budget by Organization Report

1505 Board of Education

	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final	FY2026 Adopted Budget	FY2026 Actual Amount at 3/31/26	FY2025 Actual Amount
Department: 1505 Board of Education								
OTHR CHGS - Other Charges	$137,048,773.00	$997,436.00	$13,626,779.00	11%	$136,051,337.00	$123,421,994.00	$85,675,497.00	$115,118,652.84
Department Total: Board of Education	**$137,048,773.00**	**$997,436.00**	**$13,626,779.00**	**11%**	**$136,051,337.00**	**$123,421,994.00**	**$85,675,497.00**	**$115,118,652.84**

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
EXPENSES											
Department: 1505 - Board of Education											
Location: 200 - Administration											
OTHR CHGS - Other Charges											
7120.010	Other Non-Matching Expenses Appropriation for Board of Educ.	123,364,820.00	(182,564.00)	11,379,921.00	10%	123,547,384.00	111,984,899.00	84,020,248.00	105,393,692.00		Reduction of Health Insurance Expenses due to the savings from 16.8% to 16.6% and change in Donnie Williams Grant Funding.
7120.092	Other Non-Matching Expenses Non-Recurring Board of Ed	0.00	0.00	(42,098.00)	-100%	0.00	42,098.00	0.00	0.00		
7120.300	Other Non-Matching Expenses Board of Ed Employee Retirement	990,000.00	0.00	60,045.00	6%	990,000.00	929,955.00	955,377.00	798,304.00		
7120.332	Other Non-Matching Expenses Board of Ed Restricted Programs	1,080,169.00	0.00	1,080,169.00	N/A	1,080,169.00	0.00	0.00	84,669.84	Private Pre-K Costs paid directly from the County to MSDE.	
7120.340	Other Non-Matching Expenses Teacher Pension Shift	993,784.00	0.00	321,472.00	48%	993,784.00	672,312.00	699,872.00	0.00	BOE requested Teacher Pension is $672,312. County used Teacher Pension shift from Governors Budget Documents $993,784.	
7170.040	Benefits & Insurance Other Post-Employment Benefits	10,620,000.00	1,180,000.00	827,270.00	8%	9,440,000.00	9,792,730.00	0.00	8,841,987.00		Increase OPEB Allocation from 80% to 90% per meeting on 4/21/26.
Account Classification Total: Other Charges		$137,048,773.00	$997,436.00	$13,626,779.00	11%	$136,051,337.00	$123,421,994.00	$85,675,497.00	$115,118,652.84		
Location Total: 200 - Administration		$137,048,773.00	$997,436.00	$13,626,779.00	11%	$136,051,337.00	$123,421,994.00	$85,675,497.00	$115,118,652.84		
Department Total: 1505 - Board of Education		**$137,048,773.00**	**$997,436.00**	**$13,626,779.00**	**11%**	**$136,051,337.00**	**$123,421,994.00**	**$85,675,497.00**	**$115,118,652.84**		

Board of Education

UNRESTRICTED BUDGET	FY2027 Requested Budget	FY2026 Adopted Budget	Dollar Variance +/- FY2026
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)	499,154	473,750	25,404
Compensatory Education	15,850,739	15,941,218	(90,479)
Concentration of Poverty	1,059,771	755,405	304,366
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	7,353,207	5,369,670	1,983,537
Career Ladder for Educators (NBC Teacher Salary)	286,698	220,673	66,025
Blueprint Coordinator Local Share	127,500		
Additional Funding to meet Maintenance of Effort (MOE)	27,980,629	27,578,580	402,049
MINIMUM COUNTY APPROPRIATION	**111,115,162**	**106,278,519**	**4,836,643**
OPEB to meet current retire expenses	-	-	-
Additional Funding Requested Above MOE	12,249,658	5,706,380	6,543,278
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**

RESTRICTED BUDGET	FY2027 Requested Budget	FY2026 Adopted Budget	Dollar Variance +/- FY2026
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	250,000	200,000	50,000
TOTAL RESTRICTED BUDGET	**21,096,333**	**21,050,618**	**45,715**

**Document created by County Administration*

Worcester County

Expense Annual Budget by Organization Report

1601 Recreation Department

	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final	FY2026 Adopted Budget	FY2026 Actual Amount at 3/31/26	FY2025 Actual Amount
Department: 1601 Recreation Department								
PERS SVCS - Personnel Services	$2,409,336.00	$ (22,800.00)	$83,773.00	4%	$ 2,432,136.00	$2,325,563.00	$1,325,745.63	$1,758,390.12
SUPP & MAT - Supplies & Materials	$642,205.00	$0.00	($4,130.00)	-1%	$642,205.00	$646,335.00	$289,898.62	$462,348.68
MAINT & SVCS - Maintenance & Services	$233,634.00	$0.00	($38,359.00)	-14%	$233,634.00	$271,993.00	$186,848.02	$210,025.99
OTHR CHGS - Other Charges	$58,495.00	$0.00	$7,275.00	14%	$58,495.00	$51,220.00	$32,420.55	$20,594.77
CAP EQ - Capital Equipment	$0.00	$0.00	($31,000.00)	-100%	$0.00	$31,000.00	$23,935.00	$0.00
Department Total: Recreation Department	**$3,343,670.00**	**$ (22,800.00)**	**$17,559.00**	**1%**	**$ 3,366,470.00**	**$3,326,111.00**	**$1,858,847.82**	**$2,451,359.56**

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
REVENUES											
Department: 1601 - Recreation Department											
Location: 400 - Admin											
CHG SVC - Charges for Services											
4850.050	Credit Card Fees Recreation	1,100.00	0.00	0.00	0%	1,100.00	1,100.00	824.61	993.36		
5110	Recreation Fees	365,377.00	0.00	21,048.00	6%	365,377.00	344,329.00	246,363.34	278,233.26	Increase participation in adult and youth programs, leagues, summer camps and fitness room memberships	
5127	Recreation Center Rental Fees	27,400.00	0.00	(7,300.00)	-21%	27,400.00	34,700.00	18,265.00	26,076.25	Decrease due to actual use of batting cage, birthday party rentals, rec center rentals and one less track meet	
5128	Recreation Sponsorships	3,200.00	0.00	300.00	10%	3,200.00	2,900.00	400.00	1,200.00		
5175.200	Donations Sponsorship Program Recreation	4,000.00	0.00	0.00	0%	4,000.00	4,000.00	0.00	1,188.50		
5215	Motor Coach Fees	15,000.00	0.00	0.00	0%	15,000.00	15,000.00	5,940.00	6,835.00		
5224	SPEC EVENTS - SPONSORSHIP	67,600.00	0.00	(4,650.00)	-6%	67,600.00	72,250.00	21,850.00	33,350.00	Decrease in sponsorship sign revenue from Worcester County Fair. Deposited into 501C3 (friend of the Worcester County Fair)	
5225	Concession Stand Fees	156,500.00	0.00	0.00	0%	156,500.00	156,500.00	75,743.38	126,027.73		
5226	Special Events Fees	23,795.00	0.00	45.00	0%	23,795.00	23,750.00	10,795.00	10,239.00		
5227	Tournament Fees	9,500.00	0.00	0.00	0%	9,500.00	9,500.00	2,550.00	8,090.00		
5245	Solar Renewable Energy Credits	1,000.00	0.00	0.00	0%	1,000.00	1,000.00	3,793.86	4,073.91		
Account Classification Total: Charges for Services		$674,472.00	$0.00	$9,443.00	1%	$674,472.00	$665,029.00	$386,525.19	$496,307.01		
MISC - Miscellaneous											
5106	Recreation Revenue - Merchandise Sales	0.00	0.00	0.00	N/A	0.00	0.00	455.00	0.00		
Account Classification Total: MISC - Miscellaneous		$0.00	$0.00	$0.00	0%	$0.00	$0.00	$455.00	$0.00		
INTGOV ST - Intergovernmental - State Revenues											
5735.050	Other Grants Recreation	25,500.00	0.00	(7,000.00)	-22%	25,500.00	32,500.00	(125.00)	500.00	Based on actuals	
Account Total: Intergovernmental - State Revenues		$25,500.00	$0.00	($7,000.00)	-22%	$25,500.00	$32,500.00	($125.00)	$500.00		
Location Total: 400 - Admin		$699,972.00	$0.00	$2,443.00	0%	$699,972.00	$697,529.00	$386,855.19	$496,807.01		
Department Total: 1601 - Recreation Department		**$699,972.00**	**$0.00**	**$2,443.00**	**0%**	**$699,972.00**	**$697,529.00**	**$386,855.19**	**$496,807.01**		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
EXPENSES											
Department:	**1601 - Recreation Department**										
Location:	**400 - Admin**										
PERS SVCS - Personnel Services											
6000.100	Personnel Services Salaries	1,734,756.00	1,068.00	85,395.00	5%	1,733,688.00	1,649,361.00	970,102.52	1,250,589.92		
6000.400	Personnel Services Overtime Pay	1,500.00	0.00	0.00	0%	1,500.00	1,500.00	537.24	252.60		
6010.020	Benefits Contingency	528.00	10.00	(137.00)	-21%	518.00	665.00	0.00	258.54		
6010.025	Benefits Deferred Comp Match	16,482.00	0.00	10,482.00	175%	16,482.00	6,000.00	0.00	9,989.00		
6010.030	Benefits Hospitalization Insurance	305,632.00	21,612.00	96,769.00	46%	284,020.00	208,863.00	149,511.73	182,657.47		
6010.050	Benefits Retirement	133,424.00	(8,057.00)	(60,950.00)	-31%	141,481.00	194,374.00	106,100.76	91,557.31		
6010.060	Benefits Social Security Taxes	132,710.00	82.00	6,418.00	5%	132,628.00	126,292.00	71,046.48	91,709.92		
6010.070	Benefits Unemployment Insurance	683.00	13.00	19.00	3%	670.00	664.00	0.00	0.00		
6010.090	Benefits Workmans Compensation Ins	29,627.00	3,675.00	(5,335.00)	-15%	25,952.00	34,962.00	24,820.00	25,523.00		
6010.120	Benefits Long Term Disability	2,600.00	(151.00)	107.00	4%	2,751.00	2,493.00	579.98	2,678.26		
6010.130	Benefits Life Insurance	2,183.00	(127.00)	(642.00)	-23%	2,310.00	2,825.00	487.12	2,534.51		
6010.140	Benefits FSA & PSA Admin and EAP Program	4,636.00	91.00	1,578.00	52%	4,545.00	3,058.00	2,559.80	3,655.59		
6010.150	Benefits Retirement Administration Fee	3,158.00	62.00	(33.00)	-1%	3,096.00	3,191.00	0.00	2,476.00		
6010.900	Benefits OPEB contribution	41,417.00	(41,078.00)	(49,898.00)	-55%	82,495.00	91,315.00	0.00	94,508.00		OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
Account Classification Total: Personnel Services		$2,409,336.00	($22,800.00)	$83,773.00	4%	$2,432,136.00	$2,325,563.00	$1,325,745.63	$1,758,390.12		
SUPP & MAT - Supplies & Materials											
6100.050	Administrative Expense Background Checks	1,500.00	0.00	(1,000.00)	-40%	1,500.00	2,500.00	425.00	1,088.00	Decrease due to actuals	
6100.052	Administrative Expense Bank Fees	10,000.00	0.00	500.00	5%	10,000.00	9,500.00	8,248.91	9,828.60		
6100.100	Administrative Expense Dues, Licenses & Subscriptions	11,200.00	0.00	(150.00)	-1%	11,200.00	11,350.00	6,921.12	10,310.00		
6100.110	Administrative Expense Envelopes	200.00	0.00	0.00	0%	200.00	200.00	185.51	196.61		
6100.165	Administrative Expense Meeting Expense	1,000.00	0.00	0.00	0%	1,000.00	1,000.00	316.75	412.47		
6100.190	Administrative Expense Office Supplies	4,000.00	0.00	0.00	0%	4,000.00	4,000.00	2,254.47	3,914.67		
6100.210	Administrative Expense Paper	1,800.00	0.00	0.00	0%	1,800.00	1,800.00	346.58	1,728.05		
6100.240	Administrative Expense Printing Expense	1,500.00	0.00	0.00	0%	1,500.00	1,500.00	0.00	317.02		
6100.270	Administrative Expense Tournament Fees	35,100.00	0.00	0.00	0%	35,100.00	35,100.00	11,603.09	8,911.99		
6110.080	Supplies & Equipment Computer Repairs & Supplies	0.00	0.00	0.00	N/A	0.00	0.00	845.00	0.00		
6110.090	Supplies & Equipment Computers & Printers	12,100.00	0.00	2,090.00	21%	12,100.00	10,010.00	6,497.91	1,590.28	Increase due to IT requests	
6110.100	Supplies & Equipment Concession Stand	117,500.00	0.00	0.00	0%	117,500.00	117,500.00	39,493.05	77,761.97		
6110.245	Supplies & Equipment Mobile Phones	2,400.00	0.00	0.00	0%	2,400.00	2,400.00	1,542.05	2,661.42		
6110.280	Supplies & Equipment Office Furniture	350.00	0.00	(175.00)	-33%	350.00	525.00	482.89	1,812.36		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6110.310	Supplies & Equipment Promotional Materials	6,500.00	0.00	0.00	0%	6,500.00	6,500.00	2,544.00	4,956.82		
6110.385	Supplies & Equipment Sponsorship Materials	14,000.00	0.00	0.00	0%	14,000.00	14,000.00	4,202.01	0.00		
6110.420	Supplies & Equipment Tools & Supplies	1,000.00	0.00	0.00	0%	1,000.00	1,000.00	688.30	646.40		
6130.010	Equipment Maintenance Copier Lease	2,400.00	0.00	0.00	0%	2,400.00	2,400.00	2,132.90	3,441.75		
6130.025	Equipment Maintenance Equipment Upgrades & Replacement	20,050.00	0.00	2,400.00	14%	20,050.00	17,650.00	6,586.04	20,782.15	Increased due to one time purchase of Imagination Playground	
6130.070	Equipment Maintenance Software Maintenance Agreements	7,450.00	0.00	(1,435.00)	-16%	7,450.00	8,885.00	5,531.44	5,701.86	IT pays for Adobe Cloud	
6130.075	Equipment Maintenance Software Upgrades	12,500.00	0.00	(5,500.00)	-31%	12,500.00	18,000.00	17,325.87	0.00	Decrease due to actuals	
6150.050	Uniforms & Personal Equipment Uniforms	10,100.00	0.00	400.00	4%	10,100.00	9,700.00	5,512.68	4,933.52		
6160.255	Grant Programs POS - Recreation Center	0.00	0.00	0.00	N/A	0.00	0.00	0.00	4,779.78		
Account Classification Total: Supplies & Materials		$272,650.00	$0.00	($2,870.00)	-1%	$272,650.00	$275,520.00	$123,685.57	$165,775.72		
MAINT & SVCS - Maintenance & Services											
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	5,200.00	0.00	40.00	1%	5,200.00	5,160.00	3,109.87	3,556.17		
6540.030	Vehicle Operating Expenses Vehicle Maintenance	2,870.00	0.00	0.00	0%	2,870.00	2,870.00	1,466.09	1,159.13		
6540.040	Vehicle Operating Expenses Vehicle Registration	0.00	0.00	(200.00)	-100%	0.00	200.00	200.00	0.00		
6540.060	Vehicle Operating Expenses Vehicle Equipment	0.00	0.00	(3,800.00)	-100%	0.00	3,800.00	3,800.00	0.00	Decals and special event trailer wrap in FY26	
6550.010	Building Site Expenses Building/Property Improvement	0.00	0.00	(14,000.00)	-100%	0.00	14,000.00	13,418.32	0.00	Office carpet replacement completed in FY26	
6550.028	Building Site Expenses Cable	3,030.00	0.00	822.00	37%	3,030.00	2,208.00	2,261.87	2,480.20		
6550.040	Building Site Expenses Cleaning Contract	0.00	0.00	(21,500.00)	-100%	0.00	21,500.00	9,054.15	15,257.56	Decrease due to FY27 personnel requests	
6550.050	Building Site Expenses Custodial Supplies	14,000.00	0.00	(1,000.00)	-7%	14,000.00	15,000.00	10,054.00	14,085.03	Decrease due to hand dryers installed in Recreation Center	
6550.060	Building Site Expenses Electricity	76,000.00	0.00	0.00	0%	76,000.00	76,000.00	48,287.24	71,075.97		
6550.080	Building Site Expenses Fire Alarm Testing	700.00	0.00	0.00	0%	700.00	700.00	378.52	376.13		
6550.081	Building Site Expenses Fire Extinguishers	200.00	0.00	0.00	0%	200.00	200.00	0.00	35.00		
6550.085	Building Site Expenses Generator Fuel Oil	700.00	0.00	0.00	0%	700.00	700.00	0.00	0.00		
6550.090	Building Site Expenses General Maintenance Repairs	42,300.00	0.00	0.00	0%	42,300.00	42,300.00	50,343.28	43,189.14		
6550.100	Building Site Expenses Generator Services & Repairs	1,840.00	0.00	0.00	0%	1,840.00	1,840.00	225.00	225.00		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6550.120	Building Site Expenses Heating Propane	42,000.00	0.00	0.00	0%	42,000.00	42,000.00	22,217.19	28,700.95		
6550.140	Building Site Expenses Internet Access	2,760.00	0.00	60.00	2%	2,760.00	2,700.00	2,060.10	2,662.80		
6550.180	Building Site Expenses Pest Control/Termite Insp	225.00	0.00	0.00	0%	225.00	225.00	0.00	375.00		
6550.220	Building Site Expenses Security Alarm Monitoring	408.00	0.00	0.00	0%	408.00	408.00	450.00	408.00		
6550.242	Building Site Expenses Sewage Pump Monitoring	350.00	0.00	0.00	0%	350.00	350.00	125.00	300.00		
6550.245	Building Site Expenses Solar Panel Maintenance	2,000.00	0.00	0.00	0%	2,000.00	2,000.00	0.00	1,098.00		
6550.250	Building Site Expenses Sprinkler Testing	1,800.00	0.00	0.00	0%	1,800.00	1,800.00	1,325.00	1,710.00		
6550.270	Building Site Expenses Telephone	2,245.00	0.00	1,445.00	181%	2,245.00	800.00	931.30	988.36	Increase due to phone bill increase	
6550.280	Building Site Expenses Tipping Fees	0.00	0.00	(50.00)	-100%	0.00	50.00	0.00	0.00		
6550.300	Building Site Expenses Trash Removal	3,406.00	0.00	324.00	11%	3,406.00	3,082.00	1,991.66	2,176.00		
6550.310	Building Site Expenses Water & Sewer	5,200.00	0.00	0.00	0%	5,200.00	5,200.00	5,349.57	5,022.84		
6700.700	Other Maint. & Svcs Prison Labor	0.00	0.00	(500.00)	-100%	0.00	500.00	0.00	0.00		
Account Classification Total: Maintenance & Services		$207,234.00	$0.00	($38,359.00)	-16%	$207,234.00	$245,593.00	$177,048.16	$194,881.28		
OTHR CHGS - Other Charges											
7000.020	Travel, Training & Expense Board Member Allowance	2,800.00	0.00	0.00	0%	2,800.00	2,800.00	1,000.00	1,800.00		
7000.040	Travel, Training & Expense Continuing Education/Certificati	12,525.00	0.00	(2,925.00)	-19%	12,525.00	15,450.00	5,888.47	3,069.88	Decrease due to graduation of revenue management school - Superintendent	
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	43,170.00	0.00	10,200.00	31%	43,170.00	32,970.00	25,532.08	15,724.89	Increase due to additional training opportunities for staff	
Account Classification Total: Other Charges		$58,495.00	$0.00	$7,275.00	14%	$58,495.00	$51,220.00	$32,420.55	$20,594.77		
CAP EQ - Capital Equipment											
9010.010	Capital Equipment New Vehicles	0.00	0.00	(31,000.00)	-100%	0.00	31,000.00	23,935.00	0.00	Decrease due to sufficient vehicle fleet	
Account Classification Total: Capital Equipment		$0.00	$0.00	($31,000.00)	-100%	$0.00	$31,000.00	$23,935.00	$0.00		
Location Total: 400 - Admin		$2,947,715.00	($22,800.00)	$18,819.00	1%	$2,970,515.00	$2,928,896.00	$1,682,834.91	$2,139,641.89		
Location: 410 - Recreation											
SUPP & MAT - Supplies & Materials											
6175.010	Recreation Programs Adult Recreation Programs	25,225.00	0.00	100.00	0%	25,225.00	25,125.00	6,914.24	17,938.14		
6175.020	Recreation Programs After School Programs	21,300.00	0.00	1,050.00	5%	21,300.00	20,250.00	8,098.00	17,838.21	Due to increased growth and participation in programs	
6175.030	Recreation Programs Aquatics Programs	5,300.00	0.00	1,100.00	26%	5,300.00	4,200.00	1,347.11	314.17	Increase due to Shad Landing requiring payment for their lifeguard	

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6175.040	Recreation Programs MRPA Amusement Park Tickets	0.00	0.00	(6,000.00)	-100%	0.00	6,000.00	642.72	1,551.18	Eliminated service due to decrease in ticket sales	
6175.070	Recreation Programs Special Events	189,200.00	0.00	(5,100.00)	-3%	189,200.00	194,300.00	91,615.42	174,102.65	Decrease due to actuals	
6175.080	Recreation Programs Summer Camps for Youth	34,400.00	0.00	4,650.00	16%	34,400.00	29,750.00	10,844.13	18,150.59	Increase due to improving summer camp experiences through increased field trip opportunities	
6175.090	Recreation Programs Youth Recreational Outdoor Pgms	57,290.00	0.00	3,940.00	7%	57,290.00	53,350.00	32,102.70	40,499.09	Increase associated growth of programs, purchase of equipment	
6175.204	Recreation Programs Fitness Programs	16,640.00	0.00	0.00	0%	16,640.00	16,640.00	6,775.25	16,078.63		
6175.205	Recreation Programs Public High School Track Meets	4,000.00	0.00	(1,000.00)	-20%	4,000.00	5,000.00	1,581.80	1,892.55	Decrease due to actuals	
6175.206	Recreation Programs Senior Adult Recreational Pgms	1,200.00	0.00	0.00	0%	1,200.00	1,200.00	341.12	438.33		
6175.400	Recreation Programs Motor Coach Tours	15,000.00	0.00	0.00	0%	15,000.00	15,000.00	5,950.56	7,769.42		
Account Classification Total: Supplies & Materials		$369,555.00	$0.00	($1,260.00)	0%	$369,555.00	$370,815.00	$166,213.05	$296,572.96		
MAINT & SVCS - Maintenance & Services											
6900.050	Advertising Recreation Advertisements	26,400.00	0.00	0.00	0%	26,400.00	26,400.00	9,799.86	15,144.71		
Account Classification Total: Maintenance & Services		$26,400.00	$0.00	$0.00	0%	$26,400.00	$26,400.00	$9,799.86	$15,144.71		
Location Total: 410 - Recreation		$395,955.00	$0.00	($1,260.00)	0%	$395,955.00	$397,215.00	$176,012.91	$311,717.67		
Department Total: 1601 - Recreation Department		**$3,343,670.00**	**($22,800.00)**	**$17,559.00**	**1%**	**$3,366,470.00**	**$3,326,111.00**	**$1,858,847.82**	**$2,451,359.56**		

Worcester County

Expense Annual Budget by Organization Report

1602 Parks Department

	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final	FY2026 Adopted Budget	FY2026 Actual Amount at 3/31/26	FY2025 Actual Amount
Department: 1602 Parks Department								
PERS SVCS - Personnel Services	$925,265.00	($16,339.00)	$51,668.00	6%	$941,604.00	$873,597.00	$568,065.40	$772,899.22
SUPP & MAT - Supplies & Materials	$660,041.00	$0.00	$94,777.00	17%	$660,041.00	$565,264.00	$674,402.69	$1,991,473.48
MAINT & SVCS - Maintenance & Services	$164,478.00	$0.00	($1,252.00)	-1%	$164,478.00	$165,730.00	$101,587.13	$137,125.98
OTHR CHGS - Other Charges	$13,411.00	$0.00	$4,726.00	54%	$13,411.00	$8,685.00	$7,820.84	$6,656.63
CAP EQ - Capital Equipment	$149,590.00	$0.00	$16,845.00	13%	$149,590.00	$132,745.00	$125,763.09	$98,270.94
Department Total: Parks Department	**$1,912,785.00**	**($16,339.00)**	**$166,764.00**	**10%**	**$1,929,124.00**	**$1,746,021.00**	**$1,477,639.15**	**$3,006,426.25**

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
REVENUES											
Department: 1602 - Parks Department											
Location: 500 - Admin											
CHG SVC - Charges for Services											
5220.010	Park Fees Field Rental	8,135.00	0.00	3,945.00	94%	8,135.00	4,190.00	8,575.00	21,297.50	Based on actuals for FY26	
5220.020	Park Fees Pavilion Rental	6,525.00	0.00	0.00	0%	6,525.00	6,525.00	4,825.00	6,775.00		
5220.030	Park Fees Tree of Life	2,400.00	0.00	0.00	0%	2,400.00	2,400.00	800.00	1,300.00		
5220.035	Park Fees Tournament Rental	75,950.00	0.00	5,950.00	9%	75,950.00	70,000.00	45,285.00	75,268.75	Increase due to actuals and projections	
5220.040	Park Fees User Fees	13,000.00	0.00	275.00	2%	13,000.00	12,725.00	0.00	0.00		
Account Classification Total: Charges for Services		$106,010.00	$0.00	$10,170.00	11%	$106,010.00	$95,840.00	$59,485.00	$104,641.25		
INTGOV ST - Intergovernmental - State Revenues											
5655	Program Open Space Grant - Parks	523,770.00	0.00	73,562.00	16%	523,770.00	450,208.00	489,946.46	1,529,516.52	Increase due to projections	
Account Total: Intergovernmental - State Revenues		$523,770.00	$0.00	$73,562.00	16%	$523,770.00	$450,208.00	$489,946.46	$1,529,516.52		
Location Total: 500 - Admin		$629,780.00	$0.00	$83,732.00	15%	$629,780.00	$546,048.00	$549,431.46	$1,634,157.77		
Department Total: 1602 - Parks Department		**$629,780.00**	**$0.00**	**$83,732.00**	**15%**	**$629,780.00**	**$546,048.00**	**$549,431.46**	**$1,634,157.77**		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
EXPENSES											
Department:	**1602 - Parks Department**										
Location:	**500 - Admin**										
PERS SVCS - Personnel Services											
6000.100	Personnel Services Salaries	616,527.00	0.00	31,207.00	5%	616,527.00	585,320.00	395,703.96	514,827.87		
6000.400	Personnel Services Overtime Pay	3,000.00	0.00	1,000.00	50%	3,000.00	2,000.00	1,557.49	1,481.94		
6010.020	Benefits Contingency	188.00	4.00	(48.00)	-20%	184.00	236.00	0.00	146.54		
6010.025	Benefits Deferred Comp Match	7,120.00	0.00	4,120.00	137%	7,120.00	3,000.00	0.00	4,315.16		
6010.030	Benefits Hospitalization Insurance	144,774.00	(218.00)	40,520.00	39%	144,992.00	104,254.00	84,557.71	103,529.44		
6010.050	Benefits Retirement	72,797.00	0.00	(4,933.00)	-6%	72,797.00	77,730.00	47,250.36	55,651.83		
6010.060	Benefits Social Security Taxes	47,165.00	0.00	2,234.00	5%	47,165.00	44,931.00	28,733.91	37,405.74		
6010.070	Benefits Unemployment Insurance	243.00	5.00	7.00	3%	238.00	236.00	0.00	0.00		
6010.090	Benefits Workmans Compensation Ins	10,529.00	1,300.00	(1,878.00)	-15%	9,229.00	12,407.00	8,808.00	10,349.00		
6010.120	Benefits Long Term Disability	1,372.00	0.00	487.00	55%	1,372.00	885.00	296.46	1,100.76		
6010.130	Benefits Life Insurance	1,152.00	0.00	149.00	15%	1,152.00	1,003.00	249.06	1,041.68		
6010.140	Benefits FSA & PSA Admin and EAP Program	1,648.00	32.00	563.00	52%	1,616.00	1,085.00	908.45	1,489.98		
6010.150	Benefits Retirement Administration Fee	1,122.00	21.00	(10.00)	-1%	1,101.00	1,132.00	0.00	1,004.28		
6010.900	Benefits OPEB contribution	17,628.00	(17,483.00)	(21,750.00)	-55%	35,111.00	39,378.00	0.00	40,555.00		OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
Account Classification Total: Personnel Services		$925,265.00	($16,339.00)	$51,668.00	6%	$941,604.00	$873,597.00	$568,065.40	$772,899.22		
SUPP & MAT - Supplies & Materials											
6100.080	Administrative Expense Copier Supplies	0.00	0.00	(280.00)	-100%	0.00	280.00	0.00	0.00		
6100.100	Administrative Expense Dues, Licenses & Subscriptions	550.00	0.00	0.00	0%	550.00	550.00	300.00	500.00		
6100.190	Administrative Expense Office Supplies	400.00	0.00	0.00	0%	400.00	400.00	95.35	398.11		
6100.210	Administrative Expense Paper	30.00	0.00	5.00	20%	30.00	25.00	24.33	0.00		
6110.080	Supplies & Equipment Computer Repairs & Supplies	0.00	0.00	0.00	N/A	0.00	0.00	135.99	0.00		
6110.090	Supplies & Equipment Computers & Printers	2,450.00	0.00	2,170.00	775%	2,450.00	280.00	0.00	0.00	Laptop with docking station for the Parks Superintendent to allow for more efficient work	
6110.120	Supplies & Equipment Equipment Rental	1,235.00	0.00	0.00	0%	1,235.00	1,235.00	1,011.95	1,101.08		
6110.125	Supplies & Equipment Equipment Maintenance & Repair	3,900.00	0.00	900.00	30%	3,900.00	3,000.00	1,039.61	1,879.59		
6110.200	Supplies & Equipment Lawn Equipment & Maintenance	10,000.00	0.00	0.00	0%	10,000.00	10,000.00	7,855.43	5,827.48		
6110.245	Supplies & Equipment Mobile Phones	1,200.00	0.00	0.00	0%	1,200.00	1,200.00	683.16	933.02		
6110.280	Supplies & Equipment Office Furniture	0.00	0.00	0.00	N/A	0.00	0.00	0.00	1,472.28		
6110.340	Supplies & Equipment Safety Program Equipment	780.00	0.00	0.00	0%	780.00	780.00	285.38	537.66		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6110.380	Supplies & Equipment Signage	2,900.00	0.00	0.00	0%	2,900.00	2,900.00	1,778.80	1,896.62		
6110.390	Supplies & Equipment Small Equipment	3,500.00	0.00	0.00	0%	3,500.00	3,500.00	1,348.71	2,931.40		
6110.420	Supplies & Equipment Tools & Supplies	4,000.00	0.00	0.00	0%	4,000.00	4,000.00	1,978.91	3,923.40		
6150.050	Uniforms & Personal Equipment Uniforms	4,240.00	0.00	0.00	0%	4,240.00	4,240.00	3,162.94	4,060.63		
6160.007	Grant Programs DNR Grants	200,000.00	0.00	200,000.00	N/A	200,000.00	0.00	8,470.50	0.00	100% reimbursable grant, reflected in revenue	
6160.225	Grant Programs POS - Future Park Land Acquis	0.00	0.00	(112,552.00)	-100%	0.00	112,552.00	0.00	449,640.94	All POS funds can now be used for development	
6160.241	Grant Programs New Park Development	359,744.00	0.00	(11,678.00)	-3%	359,744.00	371,422.00	618,808.78	926,016.09	Actuals based on FY26 allocation	
6200.020	Other Supplies & Materials Materials	65,112.00	0.00	16,212.00	33%	65,112.00	48,900.00	27,422.85	45,023.26	Increase due to material cost, new artificial pitching mounds, turf for batting cage	
Account Classification Total: Supplies & Materials		$660,041.00	$0.00	$94,777.00	17%	$660,041.00	$565,264.00	$674,402.69	$1,446,141.56		
MAINT & SVCS - Maintenance & Services											
6530.080	Consulting Services Physicals, Shots & Drug Testing	180.00	0.00	180.00	N/A	180.00	0.00	60.00	0.00		
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	33,000.00	0.00	(2,900.00)	-8%	33,000.00	35,900.00	18,305.81	28,396.03	Based on actuals, diesel lawnmowers using less fuel	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	8,500.00	0.00	0.00	0%	8,500.00	8,500.00	5,534.24	7,342.73		
6540.040	Vehicle Operating Expenses Vehicle Registration	0.00	0.00	(200.00)	-100%	0.00	200.00	200.00	100.00		
6540.060	Vehicle Operating Expenses Vehicle Equipment	0.00	0.00	(300.00)	-100%	0.00	300.00	300.00	1,815.90		
6550.020	Building Site Expenses Buildings & Grounds Maintenance	10,000.00	0.00	(5,000.00)	-33%	10,000.00	15,000.00	14,499.00	2,644.46	Decrease due to tree trimming completion at Showell Park	
6550.050	Building Site Expenses Custodial Supplies	7,900.00	0.00	3,500.00	80%	7,900.00	4,400.00	1,207.67	5,527.47	Combined all custodial accounts into one account	
6550.060	Building Site Expenses Electricity	0.00	0.00	0.00	N/A	0.00	0.00	0.00	156.21		
6550.081	Building Site Expenses Fire Extinguishers	600.00	0.00	0.00	0%	600.00	600.00	0.00	539.50		
6550.090	Building Site Expenses General Maintenance Repairs	32,000.00	0.00	0.00	0%	32,000.00	32,000.00	15,553.20	30,883.72		
6550.120	Building Site Expenses Heating Propane	300.00	0.00	0.00	0%	300.00	300.00	77.90	141.72		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6550.140	Building Site Expenses Internet Access	2,200.00	0.00	(300.00)	-12%	2,200.00	2,500.00	1,440.30	1,439.80	Increased internet access at concession stands while decreasing overall cost due to different provider	
6550.270	Building Site Expenses Telephone	352.00	0.00	28.00	9%	352.00	324.00	231.13	253.85		
6550.300	Building Site Expenses Trash Removal	0.00	0.00	0.00	N/A	0.00	0.00	203.00	399.84		
6700.640	Other Maint. & Svcs Special Events	4,900.00	0.00	0.00	0%	4,900.00	4,900.00	3,605.69	4,000.00		
6900.005	Advertising Bid Advertising	500.00	0.00	0.00	0%	500.00	500.00	48.00	57.79		
Account Classification Total: Maintenance & Services		$100,432.00	$0.00	($4,992.00)	-5%	$100,432.00	$105,424.00	$61,265.94	$83,699.02		
OTHR CHGS - Other Charges											
7000.040	Travel, Training & Expense Continuing Education/Certificati	4,752.00	0.00	792.00	20%	4,752.00	3,960.00	3,882.84	1,105.68		
7000.060	Travel, Training & Expense Educational Training	1,350.00	0.00	400.00	42%	1,350.00	950.00	650.00	843.80		
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	6,539.00	0.00	3,164.00	94%	6,539.00	3,375.00	3,187.98	4,604.78	Increase due to sending additional Parks staff to NRPA conference	
7000.115	Travel, Training & Expense Mileage	770.00	0.00	370.00	93%	770.00	400.00	100.02	102.37		
Account Classification Total: Other Charges		$13,411.00	$0.00	$4,726.00	54%	$13,411.00	$8,685.00	$7,820.84	$6,656.63		
CAP EQ - Capital Equipment											
9010.010	Capital Equipment New Vehicles	0.00	0.00	(45,000.00)	-100%	0.00	45,000.00	42,996.99	38,518.99	No vehicles needed in FY27	
9010.060	Capital Equipment Other	8,500.00	0.00	0.00	0%	8,500.00	8,500.00	8,499.87	11,134.23		
9010.070	Capital Equipment Heavy Equipment	141,090.00	0.00	61,845.00	78%	141,090.00	79,245.00	74,266.23	48,617.72	Increase due to replacement of 1987 tractor and 20 plus year old field groomer	
Account Classification Total: Capital Equipment		$149,590.00	$0.00	$16,845.00	13%	$149,590.00	$132,745.00	$125,763.09	$98,270.94		
Location Total: 500 - Admin		$1,848,739.00	($16,339.00)	$163,024.00	10%	$1,865,078.00	$1,685,715.00	$1,437,317.96	$2,407,667.37		
Location: 510 - John Walter Smith Park											
MAINT & SVCS - Maintenance & Services											
6550.060	Building Site Expenses Electricity	8,700.00	0.00	900.00	12%	8,700.00	7,800.00	6,075.48	7,851.21		
6550.200	Building Site Expenses Portalets	3,072.00	0.00	(176.00)	-5%	3,072.00	3,248.00	2,431.00	2,813.00		
6550.242	Building Site Expenses Sewage Pump Monitoring	300.00	0.00	22.00	8%	300.00	278.00	125.00	300.00		
6550.280	Building Site Expenses Tipping Fees	185.00	0.00	0.00	0%	185.00	185.00	0.00	195.00		
6550.300	Building Site Expenses Trash Removal	3,330.00	0.00	274.00	9%	3,330.00	3,056.00	1,571.81	2,179.08		
6550.310	Building Site Expenses Water & Sewer	1,302.00	0.00	452.00	53%	1,302.00	850.00	825.00	823.13		
6700.350	Other Maint. & Svcs Mosquito Control	480.00	0.00	0.00	0%	480.00	480.00	0.00	389.59		
Account Classification Total: Maintenance & Services		$17,369.00	$0.00	$1,472.00	9%	$17,369.00	$15,897.00	$11,028.29	$14,551.01		
Location Total: 510 - John Walter Smith Park		$17,369.00	$0.00	$1,472.00	9%	$17,369.00	$15,897.00	$11,028.29	$14,551.01		
Location: 520 - Showell Park											
SUPP & MAT - Supplies & Materials											
6160.190	Grant Programs LPPI	0.00	0.00	0.00	N/A	0.00	0.00	0.00	46,989.51		
Account Classification Total: Supplies & Materials		$0.00	$0.00	$0.00	0%	$0.00	$0.00	$0.00	$46,989.51		
MAINT & SVCS - Maintenance & Services											
6550.060	Building Site Expenses Electricity	4,850.00	0.00	250.00	5%	4,850.00	4,600.00	2,701.57	4,097.53		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6550.200	Building Site Expenses Portalets	2,550.00	0.00	(698.00)	-21%	2,550.00	3,248.00	1,648.00	1,978.40		
6550.300	Building Site Expenses Trash Removal	2,350.00	0.00	206.00	10%	2,350.00	2,144.00	906.81	1,021.14		
6550.310	Building Site Expenses Water & Sewer	3,000.00	0.00	2,200.00	275%	3,000.00	800.00	2,361.50	248.00	Increase due to inaccurate billing for previous years	
6700.350	Other Maint. & Svcs Mosquito Control	355.00	0.00	0.00	0%	355.00	355.00	0.00	264.94		
Account Classification Total: Maintenance & Services		$13,105.00	$0.00	$1,958.00	18%	$13,105.00	$11,147.00	$7,617.88	$7,610.01		
Location Total: 520 - Showell Park		$13,105.00	$0.00	$1,958.00	18%	$13,105.00	$11,147.00	$7,617.88	$54,599.52		
Location: 530 - Newtown Park											
SUPP & MAT - Supplies & Materials											
6160.043	Grant Programs Other Grants	0.00	0.00	0.00	N/A	0.00	0.00	0.00	438,342.41		
Account Classification Total: Supplies & Materials		$0.00	$0.00	$0.00	0%	$0.00	$0.00	$0.00	$438,342.41		
MAINT & SVCS - Maintenance & Services											
6550.060	Building Site Expenses Electricity	7,500.00	0.00	300.00	4%	7,500.00	7,200.00	5,023.64	7,034.52		
6550.200	Building Site Expenses Portalets	1,850.00	0.00	(190.00)	-9%	1,850.00	2,040.00	1,348.00	1,865.60		
6550.242	Building Site Expenses Sewage Pump Monitoring	300.00	0.00	0.00	0%	300.00	300.00	125.00	300.00		
6700.350	Other Maint. & Svcs Mosquito Control	400.00	0.00	0.00	0%	400.00	400.00	0.00	305.91		
Account Classification Total: Maintenance & Services		$10,050.00	$0.00	$110.00	1%	$10,050.00	$9,940.00	$6,496.64	$9,506.03		
Location Total: 530 - Newtown Park		$10,050.00	$0.00	$110.00	1%	$10,050.00	$9,940.00	$6,496.64	$447,848.44		
Location: 540 - N Worc Cty Athletic Complex											
SUPP & MAT - Supplies & Materials											
6160.190	Grant Programs LPPI	0.00	0.00	0.00	N/A	0.00	0.00	0.00	60,000.00		
Account Classification Total: Supplies & Materials		$0.00	$0.00	$0.00	0%	$0.00	$0.00	$0.00	$60,000.00		
MAINT & SVCS - Maintenance & Services											
6550.060	Building Site Expenses Electricity	5,700.00	0.00	0.00	0%	5,700.00	5,700.00	2,635.46	3,819.40		
6550.200	Building Site Expenses Portalets	4,638.00	0.00	(474.00)	-9%	4,638.00	5,112.00	3,355.00	4,410.20		
6550.242	Building Site Expenses Sewage Pump Monitoring	300.00	0.00	0.00	0%	300.00	300.00	125.00	300.00		
6550.255	Building Site Expenses Stormwater Utility Fee	1,900.00	0.00	115.00	6%	1,900.00	1,785.00	1,190.00	1,787.23		
6550.280	Building Site Expenses Tipping Fees	100.00	0.00	0.00	0%	100.00	100.00	0.00	100.00		
6550.310	Building Site Expenses Water & Sewer	1,300.00	0.00	100.00	8%	1,300.00	1,200.00	765.28	1,149.36		
6700.350	Other Maint. & Svcs Mosquito Control	325.00	0.00	0.00	0%	325.00	325.00	0.00	212.27		
Account Classification Total: Maintenance & Services		$14,263.00	$0.00	($259.00)	-2%	$14,263.00	$14,522.00	$8,070.74	$11,778.46		
Location Total: 540 - N Worc Cty Athletic Complex		$14,263.00	$0.00	($259.00)	-2%	$14,263.00	$14,522.00	$8,070.74	$71,778.46		
Location: 590 - Satellite Parks											
MAINT & SVCS - Maintenance & Services											
6550.060	Building Site Expenses Electricity	1,500.00	0.00	0.00	0%	1,500.00	1,500.00	787.64	949.69		
6550.200	Building Site Expenses Portalets	7,759.00	0.00	459.00	6%	7,759.00	7,300.00	6,320.00	9,031.76		
Account Classification Total: Maintenance & Services		$9,259.00	$0.00	$459.00	5%	$9,259.00	$8,800.00	$7,107.64	$9,981.45		
Location Total: 590 - Satellite Parks		$9,259.00	$0.00	$459.00	5%	$9,259.00	$8,800.00	$7,107.64	$9,981.45		
Department Total: 1602 - Parks Department		**$1,912,785.00**	**($16,339.00)**	**$166,764.00**	**10%**	**$1,929,124.00**	**$1,746,021.00**	**$1,477,639.15**	**$3,006,426.25**		

Worcester County

Expense Annual Budget by Organization Report

1603 Libraries

	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final	FY2026 Adopted Budget	FY2026 Actual Amount at 3/31/26	FY2025 Actual Amount
Department: 1603 Libraries								
PERS SVCS - Personnel Services	$4,078,954.00	$ (88,950.00)	$196,027.00	5%	$ 4,167,904.00	$3,882,927.00	$2,529,956.65	$3,399,173.78
SUPP & MAT - Supplies & Materials	$520,200.00	$0.00	$10,450.00	2%	$520,200.00	$509,750.00	$291,349.51	$442,588.53
MAINT & SVCS - Maintenance & Services	$392,587.00	$0.00	$11,275.00	3%	$392,587.00	$381,312.00	$232,629.84	$315,425.47
OTHR CHGS - Other Charges	$24,492.00	$0.00	$12,692.00	108%	$24,492.00	$11,800.00	$5,002.37	$3,787.52
CAP EQ - Capital Equipment	$0.00	($32,000.00)	($32,000.00)	-100%	$32,000.00	$32,000.00	$0.00	$0.00
Department Total: Libraries	**$5,016,233.00**	**$ (120,950.00)**	**$198,444.00**	**4%**	**$ 5,137,183.00**	**$4,817,789.00**	**$3,058,938.37**	**$4,160,975.30**

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
REVENUES											
Department:	**1603 - Libraries**										
Location:	**200 - Administration**										
CHG SVC - Charges for Services											
5075	Library Use Charges	20,000.00	0.00	0.00	0%	20,000.00	20,000.00	17,116.30	23,717.16		
5076	Library Erate Reimbursement	500.00	0.00	(350.00)	-41%	500.00	850.00	0.00	1,573.44		
Account Classification Total: Charges for Services		$20,500.00	$0.00	($350.00)	-2%	$20,500.00	$20,850.00	$17,116.30	$25,290.60		
INTGOV FED - Intergovernmental - Federal Revenues											
5900	Library Federal Grants	0.00	0.00	0.00	N/A	0.00	0.00	6,091.98	33,438.00		
Account Total: Intergovernmental - Federal Revenues		$0.00	$0.00	$0.00	0%	$0.00	$0.00	$6,091.98	$33,438.00		
INTGOV ST - Intergovernmental - State Revenues											
5135	Library Special Projects	0.00	0.00	0.00	N/A	0.00	0.00	1,191,907.00	0.00		
5530	Eastern Shore Library Grant	84,000.00	0.00	4,000.00	5%	84,000.00	80,000.00	20,990.33	80,000.00	Estimated increase in grant revenue.	
5640	State Library Aid	202,600.00	0.00	0.00	0%	202,600.00	202,600.00	135,066.68	197,150.00		
Account Total: Intergovernmental - State Revenues		$286,600.00	$0.00	$4,000.00	1%	$286,600.00	$282,600.00	$1,347,964.01	$277,150.00		
Location Total: 200 - Administration		$307,100.00	$0.00	$3,650.00	1%	$307,100.00	$303,450.00	$1,371,172.29	$335,878.60		
Department Total: 1603 - Libraries		**$307,100.00**	**$0.00**	**$3,650.00**	**1%**	**$307,100.00**	**$303,450.00**	**$1,371,172.29**	**$335,878.60**		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
EXPENSES											
Department:	**1603 - Libraries**										
Location:	**200 - Administration**										
PERS SVCS - Personnel Services											
6000.100	Personnel Services Salaries	2,778,491.00	11,367.00	211,835.00	8%	2,767,124.00	2,566,656.00	1,795,086.73	2,339,974.94		
6000.400	Personnel Services Overtime Pay	2,000.00	0.00	0.00	0%	2,000.00	2,000.00	0.00	106.12		
6010.020	Benefits Contingency	846.00	20.00	(188.00)	-18%	826.00	1,034.00	0.00	614.97		
6010.025	Benefits Deferred Comp Match	19,223.00	0.00	223.00	1%	19,223.00	19,000.00	0.00	11,650.00		
6010.030	Benefits Hospitalization Insurance	616,890.00	4,759.00	92,314.00	18%	612,131.00	524,576.00	336,720.93	434,465.65		
6010.050	Benefits Retirement	289,688.00	(23,970.00)	(51,164.00)	-15%	313,658.00	340,852.00	222,455.91	208,535.28		
6010.060	Benefits Social Security Taxes	212,555.00	870.00	16,051.00	8%	211,685.00	196,504.00	130,788.01	170,373.56		
6010.070	Benefits Unemployment Insurance	1,094.00	25.00	61.00	6%	1,069.00	1,033.00	0.00	0.00		
6010.090	Benefits Workmans Compensation Ins	47,453.00	6,032.00	(6,953.00)	-13%	41,421.00	54,406.00	38,623.00	44,205.00		
6010.120	Benefits Long Term Disability	5,431.00	(450.00)	1,552.00	40%	5,881.00	3,879.00	1,249.00	5,015.53		
6010.130	Benefits Life Insurance	4,565.00	(378.00)	169.00	4%	4,943.00	4,396.00	1,049.09	4,746.32		
6010.140	Benefits FSA & PSA Admin and EAP Program	7,425.00	171.00	2,667.00	56%	7,254.00	4,758.00	3,983.98	6,459.61		
6010.150	Benefits Retirement Administration Fee	5,058.00	117.00	93.00	2%	4,941.00	4,965.00	0.00	4,287.80		
6010.900	Benefits OPEB contribution	88,235.00	(87,513.00)	(70,633.00)	-44%	175,748.00	158,868.00	0.00	168,739.00		OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
Account Classification Total: Personnel Services		$4,078,954.00	($88,950.00)	$196,027.00	5%	$4,167,904.00	$3,882,927.00	$2,529,956.65	$3,399,173.78		
SUPP & MAT - Supplies & Materials											
6100.100	Administrative Expense Dues, Licenses & Subscriptions	1,600.00	0.00	0.00	0%	1,600.00	1,600.00	1,279.00	1,242.00		
6100.190	Administrative Expense Office Supplies	18,000.00	0.00	0.00	0%	18,000.00	18,000.00	5,292.95	9,500.11		
6100.210	Administrative Expense Paper	3,000.00	0.00	0.00	0%	3,000.00	3,000.00	1,709.02	2,317.81		
6100.230	Administrative Expense Postage & Freight	4,500.00	0.00	0.00	0%	4,500.00	4,500.00	563.43	1,844.60		
6110.090	Supplies & Equipment Computers & Printers	25,600.00	0.00	(350.00)	-1%	25,600.00	25,950.00	9,665.99	17,168.97		
6110.125	Supplies & Equipment Equipment Maintenance & Repair	3,000.00	0.00	0.00	0%	3,000.00	3,000.00	603.00	733.99		
6110.210	Supplies & Equipment Library AV-Multimedia	81,000.00	0.00	0.00	0%	81,000.00	81,000.00	45,238.06	65,719.11		
6110.230	Supplies & Equipment Library Books	204,000.00	0.00	0.00	0%	204,000.00	204,000.00	98,402.82	157,313.14		
6110.240	Supplies & Equipment Library Periodicals	38,000.00	0.00	6,000.00	19%	38,000.00	32,000.00	35,111.75	28,901.32	Cost of newspaper and magazines continues to increase, we feel strongly about having print newspapers in all library branches	
6110.245	Supplies & Equipment Mobile Phones	2,000.00	0.00	450.00	29%	2,000.00	1,550.00	1,115.17	1,447.99		
6110.270	Supplies & Equipment Office Equipment Repairs	500.00	0.00	0.00	0%	500.00	500.00	0.00	250.00		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6110.280	Supplies & Equipment Office Furniture	5,100.00	0.00	0.00	0%	5,100.00	5,100.00	249.99	2,162.92		
6110.310	Supplies & Equipment Promotional Materials	5,000.00	0.00	0.00	0%	5,000.00	5,000.00	1,156.00	0.00		
6130.010	Equipment Maintenance Copier Lease	24,300.00	0.00	0.00	0%	24,300.00	24,300.00	18,264.26	23,103.09		
6130.030	Equipment Maintenance Library Shared Computer System	0.00	0.00	(7,150.00)	-100%	0.00	7,150.00	0.00	0.00	Regional Library has started covering some costs and moved the remaining costs to 6130.070.	
6130.070	Equipment Maintenance Software Maintenance Agreements	17,000.00	0.00	7,500.00	79%	17,000.00	9,500.00	10,023.34	13,647.68	Eliminating account 6130.030 (library shared computer system) & moving expenses to this GL.	
6160.095	Grant Programs Library - Miscellaneous	0.00	0.00	0.00	N/A	0.00	0.00	23,012.29	37,235.80		
6160.120	Grant Programs Library Srv Enhancement - ESRL	84,000.00	0.00	4,000.00	5%	84,000.00	80,000.00	36,062.44	80,000.00	Grant is increasing by $4,000	
6170.040	Program Expense Library Programs	3,600.00	0.00	0.00	0%	3,600.00	3,600.00	3,600.00	0.00		
Account Classification Total: Supplies & Materials		$520,200.00	$0.00	$10,450.00	2%	$520,200.00	$509,750.00	$291,349.51	$442,588.53		
MAINT & SVCS - Maintenance & Services											
6510.085	Legal Services Other Legal Expenses	1,500.00	0.00	0.00	0%	1,500.00	1,500.00	320.00	1,636.56		
6530.060	Consulting Services Design Fees	0.00	0.00	(12,000.00)	-100%	0.00	12,000.00	0.00	0.00	This project should be completed in FY 26	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	5,000.00	0.00	750.00	18%	5,000.00	4,250.00	1,218.13	2,052.43		
6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	500.00	0.00	500.00	N/A	500.00	0.00	502.60	187.77		
6900.025	Advertising Legal Advertisements	0.00	0.00	0.00	N/A	0.00	0.00	51.00	0.00		
Account Classification Total: Maintenance & Services		$7,000.00	$0.00	($10,750.00)	-61%	$7,000.00	$17,750.00	$2,091.73	$3,876.76		
OTHR CHGS - Other Charges											
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	9,500.00	0.00	700.00	8%	9,500.00	8,800.00	3,807.53	3,375.87		
7120.115	Other Non-Matching Expenses Retirement	11,592.00	0.00	11,592.00	N/A	11,592.00	0.00	0.00	0.00	Proposed shift of retirement costs in Governors Budget.	
7170.100	Benefits & Insurance Property & Liability Insurance	3,400.00	0.00	400.00	13%	3,400.00	3,000.00	1,194.84	411.65		
Account Classification Total: Other Charges		$24,492.00	$0.00	$12,692.00	108%	$24,492.00	$11,800.00	$5,002.37	$3,787.52		
Location Total: 200 - Administration		$4,630,646.00	($88,950.00)	$208,419.00	5%	$4,719,596.00	$4,422,227.00	$2,828,400.26	$3,849,426.59		
Location: 300 - Snow Hill Branch											
MAINT & SVCS - Maintenance & Services											
6550.005	Building Site Expenses Automatic Doors	447.00	0.00	0.00	0%	447.00	447.00	0.00	0.00		
6550.030	Building Site Expenses Carpet/VCT Cleaning	2,500.00	0.00	0.00	0%	2,500.00	2,500.00	0.00	728.71		
6550.040	Building Site Expenses Cleaning Contract	15,980.00	0.00	455.00	3%	15,980.00	15,525.00	3,700.00	0.00		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6550.050	Building Site Expenses Custodial Supplies	2,200.00	0.00	100.00	5%	2,200.00	2,100.00	523.86	1,971.18		
6550.060	Building Site Expenses Electricity	15,000.00	0.00	0.00	0%	15,000.00	15,000.00	11,098.18	15,072.61		
6550.080	Building Site Expenses Fire Alarm Testing	500.00	0.00	0.00	0%	500.00	500.00	353.52	351.13		
6550.081	Building Site Expenses Fire Extinguishers	150.00	0.00	0.00	0%	150.00	150.00	0.00	31.50		
6550.090	Building Site Expenses General Maintenance Repairs	7,000.00	0.00	0.00	0%	7,000.00	7,000.00	5,516.36	3,610.32		
6550.120	Building Site Expenses Heating Propane	7,500.00	0.00	0.00	0%	7,500.00	7,500.00	6,929.34	7,406.34		
6550.124	Building Site Expenses HVAC Loop Water Treatment	1,000.00	0.00	0.00	0%	1,000.00	1,000.00	347.98	695.96		
6550.125	Building Site Expenses HVAC Repairs/Replacement	500.00	0.00	0.00	0%	500.00	500.00	0.00	0.00		
6550.180	Building Site Expenses Pest Control/Termite Insp	400.00	0.00	0.00	0%	400.00	400.00	227.20	415.80		
6550.220	Building Site Expenses Security Alarm Monitoring	1,000.00	0.00	0.00	0%	1,000.00	1,000.00	450.00	594.00		
6550.270	Building Site Expenses Telephone	2,800.00	0.00	0.00	0%	2,800.00	2,800.00	2,428.33	3,328.26		
6550.280	Building Site Expenses Tipping Fees	400.00	0.00	0.00	0%	400.00	400.00	76.50	57.20		
6550.300	Building Site Expenses Trash Removal	1,500.00	0.00	0.00	0%	1,500.00	1,500.00	548.04	770.00		
6550.310	Building Site Expenses Water & Sewer	4,000.00	0.00	0.00	0%	4,000.00	4,000.00	2,925.44	2,830.44		
Account Classification Total: Maintenance & Services		$62,877.00	$0.00	$555.00	1%	$62,877.00	$62,322.00	$35,124.75	$37,863.45		
Location Total: 300 - Snow Hill Branch		$62,877.00	$0.00	$555.00	1%	$62,877.00	$62,322.00	$35,124.75	$37,863.45		
Location: 310 - Pocomoke Branch											
MAINT & SVCS - Maintenance & Services											
6550.005	Building Site Expenses Automatic Doors	447.00	0.00	0.00	0%	447.00	447.00	0.00	0.00		
6550.040	Building Site Expenses Cleaning Contract	15,980.00	0.00	6,680.00	72%	15,980.00	9,300.00	6,319.46	8,752.10	larger building will require additional funds for cleaning	
6550.050	Building Site Expenses Custodial Supplies	2,500.00	0.00	1,100.00	79%	2,500.00	1,400.00	538.91	954.83	anticipate increased visits, programs in the new building	
6550.060	Building Site Expenses Electricity	35,000.00	0.00	32,500.00	1300%	35,000.00	2,500.00	579.22	5,731.86	Using the OC library as a comparison.	
6550.080	Building Site Expenses Fire Alarm Testing	600.00	0.00	300.00	100%	600.00	300.00	0.00	0.00		
6550.081	Building Site Expenses Fire Extinguishers	50.00	0.00	0.00	0%	50.00	50.00	0.00	0.00		
6550.090	Building Site Expenses General Maintenance Repairs	2,000.00	0.00	1,500.00	300%	2,000.00	500.00	163.74	1,086.24	maintenance costs should be low with the new bldg., adding some funds for maintenance for any unforeseen issues	
6550.110	Building Site Expenses Heating Fuel Oil	0.00	0.00	0.00	N/A	0.00	0.00	0.00	588.10		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6550.120	Building Site Expenses Heating Propane	7,500.00	0.00	7,100.00	1775%	7,500.00	400.00	0.00	0.00	Estimates based on the Snow Hill Library.	
6550.124	Building Site Expenses HVAC Loop Water Treatment	1,200.00	0.00	900.00	300%	1,200.00	300.00	0.00	130.49	Basing this figure on the Berlin branch	
6550.170	Building Site Expenses Office Rent/Lease	0.00	0.00	(32,505.00)	-100%	0.00	32,505.00	29,254.50	43,255.50	No rent, new library will open June 2026.	
6550.180	Building Site Expenses Pest Control/Termite Insp	400.00	0.00	0.00	0%	400.00	400.00	0.00	217.00		
6550.220	Building Site Expenses Security Alarm Monitoring	1,200.00	0.00	800.00	200%	1,200.00	400.00	0.00	51.00		
6550.270	Building Site Expenses Telephone	3,500.00	0.00	0.00	0%	3,500.00	3,500.00	0.00	922.03		
6550.280	Building Site Expenses Tipping Fees	400.00	0.00	0.00	0%	400.00	400.00	0.00	0.00		
6550.300	Building Site Expenses Trash Removal	50.00	0.00	0.00	0%	50.00	50.00	0.00	0.00		
6550.310	Building Site Expenses Water & Sewer	1,000.00	0.00	500.00	100%	1,000.00	500.00	4.05	2.81		
6700.250	Other Maint. & Svcs Internet Service	0.00	0.00	0.00	N/A	0.00	0.00	3,607.95	2,204.35		
Account Classification Total: Maintenance & Services		$71,827.00	$0.00	$18,875.00	36%	$71,827.00	$52,952.00	$40,467.83	$63,896.31		
Location Total: 310 - Pocomoke Branch		$71,827.00	$0.00	$18,875.00	36%	$71,827.00	$52,952.00	$40,467.83	$63,896.31		
Location: 320 - Berlin Branch											
MAINT & SVCS - Maintenance & Services											
6550.030	Building Site Expenses Carpet/VCT Cleaning	1,500.00	0.00	0.00	0%	1,500.00	1,500.00	0.00	711.20		
6550.040	Building Site Expenses Cleaning Contract	15,980.00	0.00	455.00	3%	15,980.00	15,525.00	11,301.36	14,577.54		
6550.050	Building Site Expenses Custodial Supplies	2,500.00	0.00	100.00	4%	2,500.00	2,400.00	775.53	1,526.63		
6550.060	Building Site Expenses Electricity	11,000.00	0.00	1,000.00	10%	11,000.00	10,000.00	4,657.81	6,333.24		
6550.070	Building Site Expenses Elevator Testing	3,000.00	0.00	0.00	0%	3,000.00	3,000.00	2,396.33	2,807.00		
6550.080	Building Site Expenses Fire Alarm Testing	600.00	0.00	0.00	0%	600.00	600.00	403.52	401.13		
6550.081	Building Site Expenses Fire Extinguishers	50.00	0.00	0.00	0%	50.00	50.00	0.00	28.00		
6550.090	Building Site Expenses General Maintenance Repairs	7,500.00	0.00	0.00	0%	7,500.00	7,500.00	2,032.16	2,334.53		
6550.124	Building Site Expenses HVAC Loop Water Treatment	1,200.00	0.00	0.00	0%	1,200.00	1,200.00	260.98	521.96		
6550.180	Building Site Expenses Pest Control/Termite Insp	400.00	0.00	0.00	0%	400.00	400.00	227.20	340.80		
6550.220	Building Site Expenses Security Alarm Monitoring	1,200.00	0.00	0.00	0%	1,200.00	1,200.00	450.00	951.00		
6550.250	Building Site Expenses Sprinkler Testing	1,800.00	0.00	0.00	0%	1,800.00	1,800.00	745.00	990.00		
6550.270	Building Site Expenses Telephone	5,000.00	0.00	0.00	0%	5,000.00	5,000.00	3,287.99	4,529.79		
6550.280	Building Site Expenses Tipping Fees	400.00	0.00	0.00	0%	400.00	400.00	10.00	0.00		
6550.300	Building Site Expenses Trash Removal	600.00	0.00	0.00	0%	600.00	600.00	450.00	600.00		
6550.310	Building Site Expenses Water & Sewer	3,000.00	0.00	0.00	0%	3,000.00	3,000.00	984.24	1,476.36		
Account Classification Total: Maintenance & Services		$55,730.00	$0.00	$1,555.00	3%	$55,730.00	$54,175.00	$27,982.12	$38,129.18		
Location Total: 320 - Berlin Branch		$55,730.00	$0.00	$1,555.00	3%	$55,730.00	$54,175.00	$27,982.12	$38,129.18		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
Location: 325 - Ocean Pines Branch											
MAINT & SVCS - Maintenance & Services											
6550.005	Building Site Expenses Automatic Doors	638.00	0.00	0.00	0%	638.00	638.00	0.00	0.00		
6550.030	Building Site Expenses Carpet/VCT Cleaning	2,500.00	0.00	0.00	0%	2,500.00	2,500.00	200.00	2,358.46		
6550.040	Building Site Expenses Cleaning Contract	17,550.00	0.00	450.00	3%	17,550.00	17,100.00	12,407.22	16,004.49		
6550.050	Building Site Expenses Custodial Supplies	2,500.00	0.00	100.00	4%	2,500.00	2,400.00	1,297.53	3,375.04		
6550.060	Building Site Expenses Electricity	37,000.00	0.00	0.00	0%	37,000.00	37,000.00	23,253.00	26,371.00		
6550.080	Building Site Expenses Fire Alarm Testing	1,000.00	0.00	0.00	0%	1,000.00	1,000.00	378.52	376.13		
6550.081	Building Site Expenses Fire Extinguishers	50.00	0.00	0.00	0%	50.00	50.00	0.00	42.00		
6550.090	Building Site Expenses General Maintenance Repairs	10,000.00	0.00	0.00	0%	10,000.00	10,000.00	7,170.93	10,359.51		
6550.120	Building Site Expenses Heating Propane	16,000.00	0.00	0.00	0%	16,000.00	16,000.00	12,289.49	12,581.16		
6550.124	Building Site Expenses HVAC Loop Water Treatment	1,000.00	0.00	0.00	0%	1,000.00	1,000.00	260.98	521.96		
6550.125	Building Site Expenses HVAC Repairs/Replacement	2,000.00	0.00	0.00	0%	2,000.00	2,000.00	0.00	0.00		
6550.180	Building Site Expenses Pest Control/Termite Insp	400.00	0.00	0.00	0%	400.00	400.00	227.20	340.80		
6550.220	Building Site Expenses Security Alarm Monitoring	1,000.00	0.00	0.00	0%	1,000.00	1,000.00	450.00	480.00		
6550.250	Building Site Expenses Sprinkler Testing	1,800.00	0.00	0.00	0%	1,800.00	1,800.00	1,285.00	1,660.00		
6550.270	Building Site Expenses Telephone	4,000.00	0.00	0.00	0%	4,000.00	4,000.00	2,988.86	4,121.17		
6550.280	Building Site Expenses Tipping Fees	400.00	0.00	0.00	0%	400.00	400.00	0.00	0.00		
6550.300	Building Site Expenses Trash Removal	2,300.00	0.00	0.00	0%	2,300.00	2,300.00	2,001.81	2,179.08		
6550.310	Building Site Expenses Water & Sewer	3,500.00	0.00	0.00	0%	3,500.00	3,500.00	3,267.02	2,750.88		
Account Classification Total: Maintenance & Services		$103,638.00	$0.00	$550.00	1%	$103,638.00	$103,088.00	$67,477.56	$83,521.68		
Location Total: 325 - Ocean Pines Branch		$103,638.00	$0.00	$550.00	1%	$103,638.00	$103,088.00	$67,477.56	$83,521.68		
Location: 335 - Ocean City 100th St. Branch											
MAINT & SVCS - Maintenance & Services											
6550.005	Building Site Expenses Automatic Doors	575.00	0.00	0.00	0%	575.00	575.00	0.00	0.00		
6550.030	Building Site Expenses Carpet/VCT Cleaning	1,600.00	0.00	0.00	0%	1,600.00	1,600.00	0.00	1,095.07		
6550.040	Building Site Expenses Cleaning Contract	14,040.00	0.00	390.00	3%	14,040.00	13,650.00	9,925.14	12,803.29		
6550.050	Building Site Expenses Custodial Supplies	2,500.00	0.00	100.00	4%	2,500.00	2,400.00	1,000.79	1,589.05		
6550.060	Building Site Expenses Electricity	40,000.00	0.00	0.00	0%	40,000.00	40,000.00	31,025.78	34,337.45		
6550.070	Building Site Expenses Elevator Testing	4,000.00	0.00	0.00	0%	4,000.00	4,000.00	3,195.54	4,206.90		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6550.080	Building Site Expenses Fire Alarm Testing	450.00	0.00	0.00	0%	450.00	450.00	673.65	765.39		
6550.081	Building Site Expenses Fire Extinguishers	50.00	0.00	0.00	0%	50.00	50.00	0.00	31.50		
6550.090	Building Site Expenses General Maintenance Repairs	10,000.00	0.00	0.00	0%	10,000.00	10,000.00	3,336.71	19,775.40		
6550.124	Building Site Expenses HVAC Loop Water Treatment	800.00	0.00	0.00	0%	800.00	800.00	260.98	521.96		
6550.125	Building Site Expenses HVAC Repairs/Replacement	2,000.00	0.00	0.00	0%	2,000.00	2,000.00	0.00	0.00		
6550.140	Building Site Expenses Internet Access	2,500.00	0.00	0.00	0%	2,500.00	2,500.00	1,684.10	2,262.15		
6550.180	Building Site Expenses Pest Control/Termite Insp	400.00	0.00	0.00	0%	400.00	400.00	302.20	490.80		
6550.220	Building Site Expenses Security Alarm Monitoring	1,500.00	0.00	0.00	0%	1,500.00	1,500.00	675.00	914.50		
6550.242	Building Site Expenses Sewage Pump Monitoring	300.00	0.00	0.00	0%	300.00	300.00	0.00	0.00		
6550.250	Building Site Expenses Sprinkler Testing	1,800.00	0.00	0.00	0%	1,800.00	1,800.00	1,190.00	1,530.00		
6550.270	Building Site Expenses Telephone	4,000.00	0.00	0.00	0%	4,000.00	4,000.00	3,006.16	3,660.33		
6550.280	Building Site Expenses Tipping Fees	400.00	0.00	0.00	0%	400.00	400.00	0.00	10.00		
6550.300	Building Site Expenses Trash Removal	100.00	0.00	0.00	0%	100.00	100.00	0.00	0.00		
6550.310	Building Site Expenses Water & Sewer	4,500.00	0.00	0.00	0%	4,500.00	4,500.00	3,209.80	4,144.30		
Account Classification Total: Maintenance & Services		$91,515.00	$0.00	$490.00	1%	$91,515.00	$91,025.00	$59,485.85	$88,138.09		
CAP EQ - Capital Equipment											
9010.100	Capital Equipment Furniture & Fixtures	0.00	(32,000.00)	(32,000.00)	-100%	32,000.00	32,000.00	0.00	0.00		Removed this request - fulfilled in FY26 budget.
Account Classification Total: Capital Equipment		$0.00	($32,000.00)	($32,000.00)	-100%	$32,000.00	$32,000.00	$0.00	$0.00		
Location Total: 335 - Ocean City 100th St. Branch		$91,515.00	($32,000.00)	($31,510.00)	-26%	$123,515.00	$123,025.00	$59,485.85	$88,138.09		
Department Total: 1603 - Libraries		**$5,016,233.00**	**($120,950.00)**	**$198,444.00**	**4%**	**$5,137,183.00**	**$4,817,789.00**	**$3,058,938.37**	**$4,160,975.30**		

Worcester County

Expense Annual Budget by Organization Report

1604 Other Recreation & Culture

	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final	FY2026 Adopted Budget	FY2026 Actual Amount at 3/31/26	FY2025 Actual Amount
Department: 1604 Other Recreation & Culture								
OTHR CHGS - Other Charges	$175,001.00	$0.00	$80,001.00	84%	$175,001.00	$95,000.00	$95,000.00	$80,000.00
Department Total: Other Recreation & Culture	**$175,001.00**	**$0.00**	**$80,001.00**	**84%**	**$175,001.00**	**$95,000.00**	**$95,000.00**	**$80,000.00**

Worcester County			FY2027 Budget Worksheet Report									
	Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
EXPENSES												
Department:		**1604 - Other Recreation & Culture**										
OTHR CHGS - Other Charges												
	7100.019	County Grants Cpt. Steve's Poor Girls Open Inc	10,000.00	0.00	0.00	0%	10,000.00	10,000.00	10,000.00	10,000.00	Operational funding request	
	7100.050	County Grants Furnacetown	40,000.00	0.00	0.00	0%	40,000.00	40,000.00	40,000.00	40,000.00	Operational and Matching funding request	
	7100.060	County Grants Girdletree Foundation	80,000.00	0.00	80,000.00	N/A	80,000.00	0.00	0.00	0.00	Funding request for historical preservation.	
	7100.095	County Grants MarVa Theatre Performing Arts Ct	15,000.00	0.00	0.00	0%	15,000.00	15,000.00	15,000.00	15,000.00	Operational Funding request	
	7100.116	County Grants O.C. Developmental Corporation	1.00	0.00	1.00	N/A	1.00	0.00	0.00	0.00	$1 placeholder for OCDC which is in the Town of Ocean City budget for $125,000.	
	7100.135	County Grants Delmarva Discovery Ctr/Poc Mktg	30,000.00	0.00	0.00	0%	30,000.00	30,000.00	30,000.00	15,000.00	Operational Funding	
Account Classification Total: Other Charges			$175,001.00	$0.00	$80,001.00	84%	$175,001.00	$95,000.00	$95,000.00	$80,000.00		
Department Total: 1604 - Other Recreation & Culture			**$175,001.00**	**$0.00**	**$80,001.00**	**84%**	**$175,001.00**	**$95,000.00**	**$95,000.00**	**$80,000.00**		

Worcester County

Expense Annual Budget by Organization Report

1701 Extension Service

	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final	FY2026 Adopted Budget	FY2026 Actual Amount at 3/31/26	FY2025 Actual Amount
Department: 1701 Extension Service								
PERS SVCS - Personnel Services	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00
SUPP & MAT - Supplies & Materials	$20,934.00	$0.00	$485.00	2%	$20,934.00	$20,449.00	$11,883.62	$19,053.71
MAINT & SVCS - Maintenance & Services	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00
OTHR CHGS - Other Charges	$367,384.00	$0.00	$105,092.00	40%	$367,384.00	$262,292.00	$131,146.00	$247,500.00
Department Total: Extension Service	**$388,318.00**	**$0.00**	**$105,577.00**	**37%**	**$388,318.00**	**$282,741.00**	**$143,029.62**	**$266,553.71**

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
EXPENSES											
Department:	**1701 - Extension Service**										
SUPP & MAT - Supplies & Materials											
6100.010	Administrative Expense Administrative Expenses	8,300.00	0.00	600.00	8%	8,300.00	7,700.00	7,797.60	7,317.60	Increase in storage facility rent	
6100.100	Administrative Expense Dues, Licenses & Subscriptions	634.00	0.00	(115.00)	-15%	634.00	749.00	464.00	394.51		
6100.190	Administrative Expense Office Supplies	6,000.00	0.00	0.00	0%	6,000.00	6,000.00	1,875.62	4,290.67		
6100.230	Administrative Expense Postage & Freight	1,000.00	0.00	0.00	0%	1,000.00	1,000.00	400.86	302.00		
6130.010	Equipment Maintenance Copier Lease	5,000.00	0.00	0.00	0%	5,000.00	5,000.00	1,345.54	6,748.93		
Account Classification Total: Supplies & Materials		$20,934.00	$0.00	$485.00	2%	$20,934.00	$20,449.00	$11,883.62	$19,053.71		
OTHR CHGS - Other Charges											
7120.020	Other Non-Matching Expenses Appropriation for Extension Svc	367,384.00	0.00	105,092.00	40%	367,384.00	262,292.00	131,146.00	247,500.00	Increase includes 3% COLA, 2.5% merit increase, and new Master Gardener position.	
Account Classification Total: Other Charges		$367,384.00	$0.00	$105,092.00	40%	$367,384.00	$262,292.00	$131,146.00	$247,500.00		
Department Total: 1701 - Extension Service		**$388,318.00**	**$0.00**	**$105,577.00**	**37%**	**$388,318.00**	**$282,741.00**	**$143,029.62**	**$266,553.71**		

Worcester County

Expense Annual Budget by Organization Report

1702 Other Natural Resources

	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final	FY2026 Adopted Budget	FY2026 Actual Amount at 3/31/26	FY2025 Actual Amount
Department: 1702 Other Natural Resources								
SUPP & MAT - Supplies & Materials	$50,000.00	$0.00	$0.00	0%	$50,000.00	$50,000.00	$0.00	$1,890.00
OTHR CHGS - Other Charges	$1,075,800.00	$0.00	$510,000.00	90%	$1,075,800.00	$565,800.00	$406,559.51	$499,444.21
Department Total: Other Natural Resources	**$1,125,800.00**	**$0.00**	**$510,000.00**	**83%**	**$1,125,800.00**	**$615,800.00**	**$406,559.51**	**$501,334.21**

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
REVENUES											
Department:	**1702 - Other Natural Resources**										
INTGOV ST - Intergovernmental - State Revenues											
5925	MALPF Admin Fee	15,000.00	0.00	0.00	0%	15,000.00	15,000.00	0.00	26,683.00		
Account Total: Intergovernmental - State Revenues		$15,000.00	$0.00	$0.00	0%	$15,000.00	$15,000.00	$0.00	$26,683.00		
Department Total: 1702 - Other Natural Resources		**$15,000.00**	**$0.00**	**$0.00**	**0%**	**$15,000.00**	**$15,000.00**	**$0.00**	**$26,683.00**		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
EXPENSES											
Department: 1702 - Other Natural Resources											
SUPP & MAT - Supplies & Materials											
6170.010	Program Expense Spongy Moth Control	50,000.00	0.00	0.00	0%	50,000.00	50,000.00	0.00	1,890.00		
Account Classification Total: Supplies & Materials		$50,000.00	$0.00	$0.00	0%	$50,000.00	$50,000.00	$0.00	$1,890.00		
OTHR CHGS - Other Charges											
7100.180	County Grants Soil Conservation	12,000.00	0.00	0.00	0%	12,000.00	12,000.00	12,000.00	12,000.00		
7130.030	Matching Appropriation Conservation Easements	13,800.00	0.00	0.00	0%	13,800.00	13,800.00	14,025.00	54,700.00		
7130.040	Matching Appropriation Md Agri Land Preservation Fund	50,000.00	0.00	0.00	0%	50,000.00	50,000.00	0.00	50,000.00		
7130.050	Matching Appropriation Beach Maintenance	1,000,000.00	0.00	510,000.00	104%	1,000,000.00	490,000.00	380,534.51	382,744.21	MD DNR Estimated County portion match increase.	
Account Classification Total: Other Charges		$1,075,800.00	$0.00	$510,000.00	90%	$1,075,800.00	$565,800.00	$406,559.51	$499,444.21		
Department Total: 1702 - Other Natural Resources		**$1,125,800.00**	**$0.00**	**$510,000.00**	**83%**	**$1,125,800.00**	**$615,800.00**	**$406,559.51**	**$501,334.21**		

Worcester County

Expense Annual Budget by Organization Report

1801 Economic Development

	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final	FY2026 Adopted Budget	FY2026 Actual Amount at 3/31/26	FY2025 Actual Amount
Department: 1801 Economic Development								
PERS SVCS - Personnel Services	$261,381.00	($9,642.00)	$4,899.00	2%	$271,023.00	$256,482.00	$172,592.67	$235,956.01
SUPP & MAT - Supplies & Materials	$250,450.00	$0.00	($200.00)	0%	$250,450.00	$250,650.00	$649,520.52	$2,538,442.49
MAINT & SVCS - Maintenance & Services	$110,575.00	$0.00	$32,000.00	41%	$110,575.00	$78,575.00	$30,127.32	$40,684.35
OTHR CHGS - Other Charges	$26,750.00	$0.00	($350.00)	-1%	$26,750.00	$27,100.00	$8,727.47	$13,576.81
CAP EQ - Capital Equipment	$0.00	$0.00	($20,000.00)	-100%	$0.00	$20,000.00	$2,104,860.54	$114,943.76
Department Total: Economic Development	**$649,156.00**	**($9,642.00)**	**$16,349.00**	**3%**	**$658,798.00**	**$632,807.00**	**$2,965,828.52**	**$2,943,603.42**

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
REVENUES											
Department:	**1801 - Economic Development**										
INTGOV ST - Intergovernmental - State Revenues											
5627	Grant for Economic Devel	0.00	0.00	0.00	N/A	0.00	0.00	428,228.07	2,320,484.65		
5735.015	Other Grants Economic Development	0.00	0.00	0.00	N/A	0.00	0.00	3,000.00	5,000.00		
5940	Intern Program Grant	100,000.00	0.00	0.00	0%	100,000.00	100,000.00	100,000.00	100,000.00		
Account Total: Intergovernmental - State Revenues		$100,000.00	$0.00	$0.00	0%	$100,000.00	$100,000.00	$531,228.07	$2,425,484.65		
Department Total: 1801 - Economic Development		**$100,000.00**	**$0.00**	**$0.00**	**0%**	**$100,000.00**	**$100,000.00**	**$531,228.07**	**$2,425,484.65**		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
EXPENSES											
Department:	**1801 - Economic Development**										
PERS SVCS - Personnel Services											
6000.100	Personnel Services Salaries	179,924.00	0.00	9,443.00	6%	179,924.00	170,481.00	120,945.78	162,161.41		
6010.020	Benefits Contingency	55.00	1.00	(14.00)	-20%	54.00	69.00	0.00	48.24		
6010.025	Benefits Deferred Comp Match	1,650.00	0.00	(350.00)	-18%	1,650.00	2,000.00	0.00	1,000.00		
6010.030	Benefits Hospitalization Insurance	34,104.00	(51.00)	(2,476.00)	-7%	34,155.00	36,580.00	24,236.29	34,081.55		
6010.050	Benefits Retirement	23,868.00	0.00	1,228.00	5%	23,868.00	22,640.00	15,662.16	15,276.99		
6010.060	Benefits Social Security Taxes	13,765.00	0.00	721.00	6%	13,765.00	13,044.00	8,738.18	11,705.05		
6010.070	Benefits Unemployment Insurance	71.00	2.00	2.00	3%	69.00	69.00	0.00	0.00		
6010.090	Benefits Workmans Compensation Ins	3,073.00	380.00	(541.00)	-15%	2,693.00	3,614.00	2,565.00	3,028.00		
6010.120	Benefits Long Term Disability	450.00	0.00	192.00	74%	450.00	258.00	98.28	347.68		
6010.130	Benefits Life Insurance	378.00	0.00	86.00	29%	378.00	292.00	82.56	329.02		
6010.140	Benefits FSA & PSA Admin and EAP Program	481.00	(6,773.00)	165.00	52%	7,254.00	316.00	264.42	442.71		Correction to overallocation.
6010.150	Benefits Retirement Administration Fee	328.00	7.00	(2.00)	-1%	321.00	330.00	0.00	293.36		
6010.900	Benefits OPEB contribution	3,234.00	(3,208.00)	(3,555.00)	-52%	6,442.00	6,789.00	0.00	7,242.00		OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
Account Classification Total: Personnel Services		$261,381.00	($9,642.00)	$4,899.00	2%	$271,023.00	$256,482.00	$172,592.67	$235,956.01		
SUPP & MAT - Supplies & Materials											
6100.010	Administrative Expense Administrative Expenses	1,800.00	0.00	1,800.00	N/A	1,800.00	0.00	321.50	0.00	Condense GLs. 1 time filtration, eliminate monthly expense	
6100.100	Administrative Expense Dues, Licenses & Subscriptions	4,110.00	0.00	0.00	0%	4,110.00	4,110.00	3,339.53	3,328.29		
6100.150	Administrative Expense Incentives & Events	14,000.00	0.00	(2,000.00)	-13%	14,000.00	16,000.00	7,407.69	4,784.22	Removed Aquaculture; added Business Summit	
6100.190	Administrative Expense Office Supplies	700.00	0.00	0.00	0%	700.00	700.00	809.89	971.32		
6110.090	Supplies & Equipment Computers & Printers	2,100.00	0.00	0.00	0%	2,100.00	2,100.00	1,495.00	0.00		
6110.245	Supplies & Equipment Mobile Phones	2,040.00	0.00	0.00	0%	2,040.00	2,040.00	774.17	1,196.88		
6110.280	Supplies & Equipment Office Furniture	1,500.00	0.00	0.00	0%	1,500.00	1,500.00	698.58	945.97		
6110.310	Supplies & Equipment Promotional Materials	12,000.00	0.00	0.00	0%	12,000.00	12,000.00	9,171.21	221.46		
6130.010	Equipment Maintenance Copier Lease	1,200.00	0.00	0.00	0%	1,200.00	1,200.00	846.69	2,475.17		
6130.060	Equipment Maintenance Software Licensing	11,000.00	0.00	0.00	0%	11,000.00	11,000.00	10,741.90	1,332.88		
6160.043	Grant Programs Other Grants	0.00	0.00	0.00	N/A	0.00	0.00	0.00	4,706.65		
6160.151	Grant Programs Tri County Economic Dev Grant	0.00	0.00	0.00	N/A	0.00	0.00	430,548.00	2,320,484.65		
6170.020	Program Expense Workforce Development Programs	200,000.00	0.00	0.00	0%	200,000.00	200,000.00	183,366.36	197,995.00		
Account Classification Total: Supplies & Materials		$250,450.00	$0.00	($200.00)	0%	$250,450.00	$250,650.00	$649,520.52	$2,538,442.49		
MAINT & SVCS - Maintenance & Services											

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6530.040	Consulting Services Consulting Services	65,000.00	0.00	20,000.00	44%	65,000.00	45,000.00	24,000.00	37,000.00	Marketing/Consulting 50% with Tourism 1803	
6530.180	Consulting Services Web Page	12,000.00	0.00	12,000.00	N/A	12,000.00	0.00	0.00	2,000.00	New Initiative. Split between Econ Dev & Tourism	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	1,875.00	0.00	0.00	0%	1,875.00	1,875.00	923.13	1,393.29		
6540.030	Vehicle Operating Expenses Vehicle Maintenance	1,000.00	0.00	0.00	0%	1,000.00	1,000.00	361.45	291.06		
6550.270	Building Site Expenses Telephone	700.00	0.00	0.00	0%	700.00	700.00	0.00	0.00		
6900.015	Advertising Economic Development	30,000.00	0.00	0.00	0%	30,000.00	30,000.00	4,842.74	0.00		
Account Classification Total: Maintenance & Services		$110,575.00	$0.00	$32,000.00	41%	$110,575.00	$78,575.00	$30,127.32	$40,684.35		
OTHR CHGS - Other Charges											
7000.020	Travel, Training & Expense Board Member Allowance	1,500.00	0.00	0.00	0%	1,500.00	1,500.00	1,349.96	1,446.69		
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	25,100.00	0.00	(350.00)	-1%	25,100.00	25,450.00	7,327.51	10,909.40		
7000.115	Travel, Training & Expense Mileage	150.00	0.00	0.00	0%	150.00	150.00	50.00	1,220.72		
Account Classification Total: Other Charges		$26,750.00	$0.00	($350.00)	-1%	$26,750.00	$27,100.00	$8,727.47	$13,576.81		
CAP EQ - Capital Equipment											
9010.010	Capital Equipment New Vehicles	0.00	0.00	0.00	N/A	0.00	0.00	0.00	24,035.00		
9010.090	Capital Equipment Other WWW Equipment	0.00	0.00	0.00	N/A	0.00	0.00	2,104,860.54	65,495.15		
9010.170	Capital Equipment Software	0.00	0.00	(20,000.00)	-100%	0.00	20,000.00	0.00	25,413.61	County Placer AI replaced Zartico & Enradius	
Account Classification Total: Capital Equipment		$0.00	$0.00	($20,000.00)	-100%	$0.00	$20,000.00	$2,104,860.54	$114,943.76		
Department Total: 1801 - Economic Development		**$649,156.00**	**($9,642.00)**	**$16,349.00**	**3%**	**$658,798.00**	**$632,807.00**	**$2,965,828.52**	**$2,943,603.42**		

Worcester County

Expense Annual Budget by Organization Report

1803 Tourism

	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final	FY2026 Adopted Budget	FY2026 Actual Amount at 3/31/26	FY2025 Actual Amount
Department: 1803 Tourism								
PERS SVCS - Personnel Services	$537,350.00	($6,889.00)	$46,656.00	10%	$544,239.00	$490,694.00	$342,819.82	$449,749.88
SUPP & MAT - Supplies & Materials	$423,080.00	($25,653.00)	$133,318.00	46%	$448,733.00	$289,762.00	$232,723.06	$447,754.31
MAINT & SVCS - Maintenance & Services	$909,890.00	$0.00	($1,668.00)	0%	$909,890.00	$911,558.00	$742,031.75	$847,249.68
OTHR CHGS - Other Charges	$22,300.00	$0.00	$500.00	2%	$22,300.00	$21,800.00	$5,593.94	$8,447.92
CAP EQ - Capital Equipment	$25,653.00	$0.00	$25,653.00		$25,653.00	$0.00	$0.00	$0.00
Department Total: Tourism	**$1,918,273.00**	**($32,542.00)**	**$204,459.00**	**12%**	**$1,950,815.00**	**$1,713,814.00**	**$1,323,168.57**	**$1,753,201.79**

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
REVENUES											
Department:	**1803 - Tourism**										
Location:	**200 - Administration**										
INTGOV ST - Intergovernmental - State Revenues											
5705	State Grant for Tourism	195,000.00	0.00	0.00	0%	195,000.00	195,000.00	0.00	173,396.00		
Account Total: Intergovernmental - State Revenues		$195,000.00	$0.00	$0.00	0%	$195,000.00	$195,000.00	$0.00	$173,396.00		
Location Total: 200 - Administration		$195,000.00	$0.00	$0.00	0%	$195,000.00	$195,000.00	$0.00	$173,396.00		
Department Total: 1803 - Tourism		**$195,000.00**	**$0.00**	**$0.00**	**0%**	**$195,000.00**	**$195,000.00**	**$0.00**	**$173,396.00**		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
EXPENSES											
Department:	**1803 - Tourism**										
Location:	**200 - Administration**										
PERS SVCS - Personnel Services											
6000.100	Personnel Services Salaries	289,695.00	0.00	17,804.00	7%	289,695.00	271,891.00	192,923.07	250,621.76		
6010.020	Benefits Contingency	88.00	1.00	(22.00)	-20%	87.00	110.00	0.00	9.58		
6010.025	Benefits Deferred Comp Match	3,300.00	0.00	1,300.00	65%	3,300.00	2,000.00	0.00	2,000.00		
6010.030	Benefits Hospitalization Insurance	8,449.00	(12.00)	1,201.00	17%	8,461.00	7,248.00	5,136.23	6,768.28		
6010.050	Benefits Retirement	38,433.00	0.00	2,326.00	6%	38,433.00	36,107.00	24,985.62	27,704.73		
6010.060	Benefits Social Security Taxes	22,162.00	0.00	1,359.00	7%	22,162.00	20,803.00	14,605.67	19,023.35		
6010.070	Benefits Unemployment Insurance	114.00	2.00	5.00	5%	112.00	109.00	0.00	0.00		
6010.090	Benefits Workmans Compensation Ins	4,948.00	612.00	(815.00)	-14%	4,336.00	5,763.00	4,091.00	4,674.00		
6010.120	Benefits Long Term Disability	724.00	0.00	313.00	76%	724.00	411.00	156.78	536.94		
6010.130	Benefits Life Insurance	609.00	0.00	143.00	31%	609.00	466.00	131.70	508.12		
6010.140	Benefits FSA & PSA Admin and EAP Program	774.00	15.00	270.00	54%	759.00	504.00	421.62	683.94		
6010.150	Benefits Retirement Administration Fee	527.00	10.00	1.00	0%	517.00	526.00	0.00	453.08		
6010.900	Benefits OPEB contribution	4,852.00	(4,812.00)	(5,332.00)	-52%	9,664.00	10,184.00	0.00	10,863.00		OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
Account Classification Total: Personnel Services		$374,675.00	($4,184.00)	$18,553.00	5%	$378,859.00	$356,122.00	$242,451.69	$323,846.78		
SUPP & MAT - Supplies & Materials											
6100.010	Administrative Expense Administrative Expenses	1,800.00	0.00	1,200.00	200%	1,800.00	600.00	369.89	635.30	Condensed Admin. Exp. Water 1 time expense.	
6100.100	Administrative Expense Dues, Licenses & Subscriptions	7,554.00	0.00	0.00	0%	7,554.00	7,554.00	1,670.08	2,253.07	Community Calendar moved to Capital Equipment Software	
6100.150	Administrative Expense Incentives & Events	1,800.00	0.00	0.00	0%	1,800.00	1,800.00	1,205.34	1,107.05		
6100.190	Administrative Expense Office Supplies	850.00	0.00	(150.00)	-15%	850.00	1,000.00	574.42	758.63	Condensed Office Supplies Expenses 6100.010	
6110.050	Supplies & Equipment Camera Equipment	12,000.00	0.00	12,000.00	N/A	12,000.00	0.00	0.00	1,775.99	New Initiative. Live Feed for Visitors (not security)	
6110.090	Supplies & Equipment Computers & Printers	2,100.00	0.00	(2,100.00)	-50%	2,100.00	4,200.00	2,990.00	489.00	All laptops upgraded minus 1 (Intern)	
6110.245	Supplies & Equipment Mobile Phones	1,308.00	0.00	0.00	0%	1,308.00	1,308.00	639.27	1,042.49		
6110.310	Supplies & Equipment Promotional Materials	74,800.00	0.00	20,000.00	36%	74,800.00	54,800.00	45,108.99	41,217.84	Increased for Fulfillment of destination mktg materials	
6110.393	Supplies & Equipment Special Event Sponsorship	10,000.00	0.00	0.00	0%	10,000.00	10,000.00	11,004.76	10,716.06		
6130.010	Equipment Maintenance Copier Lease	600.00	0.00	0.00	0%	600.00	600.00	301.07	516.12		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6130.060	Equipment Maintenance Software Licensing	10,000.00	(25,653.00)	0.00	0%	35,653.00	10,000.00	0.00	2,039.48	Community Calendar	Community Calendar was removed from this GL Account. It was listed in 9010.170 as well which is the correct account.
6160.043	Grant Programs Other Grants	0.00	0.00	0.00	N/A	0.00	0.00	2,727.93	102,255.11		
6160.150	Grant Programs Tourism Grant Projects	195,000.00	0.00	0.00	0%	195,000.00	195,000.00	89,920.45	160,011.68	Same as FY26. Anticipate an increase from last year (100K + Adv)	
6170.090	Program Expense Tourism Events	100,000.00	0.00	100,000.00	N/A	100,000.00	0.00	74,590.03	120,586.00	Split with OC	
Account Classification Total: Supplies & Materials		$417,812.00	($25,653.00)	$130,950.00	46%	$443,465.00	$286,862.00	$231,102.23	$445,403.82		
MAINT & SVCS - Maintenance & Services											
6530.040	Consulting Services Consulting Services	33,100.00	0.00	(2,000.00)	-6%	33,100.00	35,100.00	19,423.67	8,558.73	Consolidated marketing services/Main Street	
6530.180	Consulting Services Web Page	17,328.00	0.00	(672.00)	-4%	17,328.00	18,000.00	9,726.00	8,494.75	New live web cams. New initiative	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	2,400.00	0.00	0.00	0%	2,400.00	2,400.00	1,239.87	3,116.24		
6540.030	Vehicle Operating Expenses Vehicle Maintenance	1,125.00	0.00	0.00	0%	1,125.00	1,125.00	539.12	1,168.76		
6550.060	Building Site Expenses Electricity	3,504.00	0.00	504.00	17%	3,504.00	3,000.00	3,527.14	3,506.52		
6550.090	Building Site Expenses General Maintenance Repairs	275.00	0.00	0.00	0%	275.00	275.00	55.00	275.00		
6550.140	Building Site Expenses Internet Access	2,058.00	0.00	0.00	0%	2,058.00	2,058.00	2,215.78	2,433.71		
6550.170	Building Site Expenses Office Rent/Lease	37,602.00	0.00	0.00	0%	37,602.00	37,602.00	32,689.80	38,601.72		
6900.052	Advertising Supplemental Advertising	283,500.00	0.00	0.00	0%	283,500.00	283,500.00	283,350.50	299,962.30		
6900.055	Advertising Tourism	506,000.00	0.00	0.00	0%	506,000.00	506,000.00	376,000.78	459,246.33	Potential offset of state grant	
Account Classification Total: Maintenance & Services		$886,892.00	$0.00	($2,168.00)	0%	$886,892.00	$889,060.00	$728,767.66	$825,364.06		
OTHR CHGS - Other Charges											
7000.020	Travel, Training & Expense Board Member Allowance	1,500.00	0.00	0.00	0%	1,500.00	1,500.00	1,498.21	1,196.53		
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	20,000.00	0.00	0.00	0%	20,000.00	20,000.00	4,055.28	6,991.10		
7000.115	Travel, Training & Expense Mileage	200.00	0.00	0.00	0%	200.00	200.00	40.45	260.29		
Account Classification Total: Other Charges		$21,700.00	$0.00	$0.00	0%	$21,700.00	$21,700.00	$5,593.94	$8,447.92		
CAP EQ - Capital Equipment											
9010.170	Capital Equipment Software	25,653.00	0.00	25,653.00	N/A	25,653.00	0.00	0.00	0.00	Community Calendar	
Account Classification Total: Capital Equipment		$25,653.00	$0.00	$25,653.00		$25,653.00	$0.00	$0.00	$0.00		
Location Total: 200 - Administration		$1,726,732.00	($29,837.00)	$172,988.00	11%	$1,756,569.00	$1,553,744.00	$1,207,915.52	$1,603,062.58		
Location: 420 - Pocomoke Welcome Center											
PERS SVCS - Personnel Services											
6000.100	Personnel Services Salaries	126,206.00	0.00	30,972.00	33%	126,206.00	95,234.00	77,104.32	93,260.24		
6000.400	Personnel Services Overtime Pay	1,000.00	0.00	1,000.00	N/A	1,000.00	0.00	0.00	39.36		
6010.020	Benefits Contingency	38.00	0.00	0.00	0%	38.00	38.00	0.00	10.76		
6010.025	Benefits Deferred Comp Match	1,650.00	0.00	1,650.00	N/A	1,650.00	0.00	0.00	1,000.00		
6010.030	Benefits Hospitalization Insurance	9,519.00	0.00	1,365.00	17%	9,519.00	8,154.00	5,778.28	7,600.90		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
6010.050	Benefits Retirement	8,538.00	0.00	(4,109.00)	-32%	8,538.00	12,647.00	10,023.12	5,871.96		
6010.060	Benefits Social Security Taxes	9,655.00	0.00	2,368.00	32%	9,655.00	7,287.00	5,818.13	7,031.60		
6010.070	Benefits Unemployment Insurance	50.00	1.00	12.00	32%	49.00	38.00	0.00	0.00		
6010.090	Benefits Workmans Compensation Ins	2,155.00	266.00	136.00	7%	1,889.00	2,019.00	1,434.00	1,910.00		
6010.120	Benefits Long Term Disability	157.00	0.00	13.00	9%	157.00	144.00	34.08	199.93		
6010.130	Benefits Life Insurance	132.00	0.00	(31.00)	-19%	132.00	163.00	28.62	189.20		
6010.140	Benefits FSA & PSA Admin and EAP Program	337.00	6.00	160.00	90%	331.00	177.00	147.58	275.43		
6010.150	Benefits Retirement Administration Fee	230.00	5.00	46.00	25%	225.00	184.00	0.00	185.72		
6010.900	Benefits OPEB contribution	3,008.00	(2,983.00)	(5,479.00)	-65%	5,991.00	8,487.00	0.00	8,328.00		OPEB Contribution for County changed from 20% to 10% per meeting item on 4/21/26.
Account Classification Total: Personnel Services		$162,675.00	($2,705.00)	$28,103.00	21%	$165,380.00	$134,572.00	$100,368.13	$125,903.10		
SUPP & MAT - Supplies & Materials											
6100.010	Administrative Expense Administrative Expenses	1,468.00	0.00	1,368.00	1368%	1,468.00	100.00	653.11	0.00	Enhancing guest experience: water & air master	
6100.190	Administrative Expense Office Supplies	200.00	0.00	(400.00)	-67%	200.00	600.00	421.99	580.30	Reallocated consumables from 6100.010	
6110.090	Supplies & Equipment Computers & Printers	800.00	0.00	0.00	0%	800.00	800.00	545.73	945.16		
6110.310	Supplies & Equipment Promotional Materials	1,400.00	0.00	1,400.00	N/A	1,400.00	0.00	0.00	0.00	Establish promotional (previously 1803.200)	
6110.380	Supplies & Equipment Signage	1,000.00	0.00	0.00	0%	1,000.00	1,000.00	0.00	466.77		
6150.050	Uniforms & Personal Equipment Uniforms	400.00	0.00	0.00	0%	400.00	400.00	0.00	358.26		
Account Classification Total: Supplies & Materials		$5,268.00	$0.00	$2,368.00	82%	$5,268.00	$2,900.00	$1,620.83	$2,350.49		
MAINT & SVCS - Maintenance & Services											
6550.040	Building Site Expenses Cleaning Contract	4,142.00	0.00	0.00	0%	4,142.00	4,142.00	2,941.13	3,663.44		
6550.050	Building Site Expenses Custodial Supplies	380.00	0.00	0.00	0%	380.00	380.00	32.00	0.00		
6550.060	Building Site Expenses Electricity	14,000.00	0.00	0.00	0%	14,000.00	14,000.00	7,682.78	14,349.70		
6550.090	Building Site Expenses General Maintenance Repairs	750.00	0.00	500.00	200%	750.00	250.00	(201.79)	0.00	Remaining refresh/paint & seasonal plantings	
6550.140	Building Site Expenses Internet Access	1,722.00	0.00	0.00	0%	1,722.00	1,722.00	1,007.79	1,727.64		
6550.220	Building Site Expenses Security Alarm Monitoring	204.00	0.00	0.00	0%	204.00	204.00	288.00	233.40		
6550.270	Building Site Expenses Telephone	1,800.00	0.00	0.00	0%	1,800.00	1,800.00	1,514.18	1,911.44		
Account Classification Total: Maintenance & Services		$22,998.00	$0.00	$500.00	2%	$22,998.00	$22,498.00	$13,264.09	$21,885.62		
OTHR CHGS - Other Charges											
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	600.00	0.00	500.00	500%	600.00	100.00	0.00	0.00		
Account Classification Total: Other Charges		$600.00	$0.00	$500.00	500%	$600.00	$100.00	$0.00	$0.00		
Location Total: 420 - Pocomoke Welcome Center		$191,541.00	($2,705.00)	$31,471.00	20%	$194,246.00	$160,070.00	$115,253.05	$150,139.21		

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
Department Total: 1803 - Tourism		$1,918,273.00	($32,542.00)	$204,459.00	12%	$1,950,815.00	$1,713,814.00	$1,323,168.57	$1,753,201.79		

Worcester County

Expense Annual Budget by Organization Report

1901 Taxes Shared with Towns

	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final	FY2026 Adopted Budget	FY2026 Actual Amount at 3/31/26	FY2025 Actual Amount
Department: 1901 Taxes Shared with Towns								
OTHR CHGS - Other Charges	$396,338.00	$0.00	($3,671,758.00)	-90%	$396,338.00	$4,068,096.00	$0.00	$384,730.02
PMT OTH GOVT - Payments to Other Government Entities	$0.00	$0.00	$0.00		$0.00	$0.00	$0.00	$0.00
Department Total: Taxes Shared with Towns	**$396,338.00**	**$0.00**	**($3,671,758.00)**	**-90%**	**$396,338.00**	**$4,068,096.00**	**$0.00**	**$384,730.02**

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
EXPENSES											
Department: 1901 - Taxes Shared with Towns											
Location: 100 - Town of Pocomoke											
OTHR CHGS - Other Charges											
7160.020	Towns' Share Towns' Share County Income Tax	0.00	0.00	(374,782.00)	-100%	0.00	374,782.00	0.00	0.00	No longer capturing these dollars in Worcester County budget. These are direct pay from the State to towns.	
7160.040	Towns' Share Towns' Share Liquor License Fees	9,375.00	0.00	0.00	0%	9,375.00	9,375.00	0.00	9,375.00		
Account Classification Total: Other Charges		$9,375.00	$0.00	($374,782.00)	-98%	$9,375.00	$384,157.00	$0.00	$9,375.00		
Location Total: 100 - Town of Pocomoke		$9,375.00	$0.00	($374,782.00)	-98%	$9,375.00	$384,157.00	$0.00	$9,375.00		
Location: 110 - Town of Berlin											
OTHR CHGS - Other Charges											
7160.020	Towns' Share Towns' Share County Income Tax	0.00	0.00	(735,422.00)	-100%	0.00	735,422.00	0.00	0.00	No longer capturing these dollars in Worcester County budget. These are direct pay from the State to towns.	
7160.040	Towns' Share Towns' Share Liquor License Fees	34,000.00	0.00	4,850.00	17%	34,000.00	29,150.00	0.00	33,843.75	Increase based on prior year actuals.	
Account Classification Total: Other Charges		$34,000.00	$0.00	($730,572.00)	-96%	$34,000.00	$764,572.00	$0.00	$33,843.75		
Location Total: 110 - Town of Berlin		$34,000.00	$0.00	($730,572.00)	-96%	$34,000.00	$764,572.00	$0.00	$33,843.75		
Location: 120 - Town of Snow Hill											
OTHR CHGS - Other Charges											
7160.020	Towns' Share Towns' Share County Income Tax	0.00	0.00	(233,354.00)	-100%	0.00	233,354.00	0.00	0.00	No longer capturing these dollars in Worcester County budget. These are direct pay from the State to towns.	
7160.040	Towns' Share Towns' Share Liquor License Fees	9,563.00	0.00	0.00	0%	9,563.00	9,563.00	0.00	7,875.00		
Account Classification Total: Other Charges		$9,563.00	$0.00	($233,354.00)	-96%	$9,563.00	$242,917.00	$0.00	$7,875.00		
Location Total: 120 - Town of Snow Hill		$9,563.00	$0.00	($233,354.00)	-96%	$9,563.00	$242,917.00	$0.00	$7,875.00		
Location: 130 - Town of Ocean City											
OTHR CHGS - Other Charges											
7160.010	Towns' Share Towns' Share County Bingo Fee	3,400.00	0.00	500.00	17%	3,400.00	2,900.00	0.00	3,355.02		
7160.020	Towns' Share Towns' Share County Income Tax	0.00	0.00	(2,333,550.00)	-100%	0.00	2,333,550.00	0.00	0.00	No longer capturing these dollars in Worcester County budget. These are direct pay from the State to towns.	
7160.040	Towns' Share Towns' Share Liquor License Fees	340,000.00	0.00	0.00	0%	340,000.00	340,000.00	0.00	330,281.25		
Account Classification Total: Other Charges		$343,400.00	$0.00	($2,333,050.00)	-87%	$343,400.00	$2,676,450.00	$0.00	$333,636.27		

Worcester County			FY2027 Budget Worksheet Report									
	Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
	Location Total: 130 - Town of Ocean City		$343,400.00	$0.00	($2,333,050.00)	-87%	$343,400.00	$2,676,450.00	$0.00	$333,636.27		
Department Total: 1901 - Taxes Shared with Towns			**$396,338.00**	**$0.00**	**($3,671,758.00)**	**-90%**	**$396,338.00**	**$4,068,096.00**	**$0.00**	**$384,730.02**		

Worcester County

Expense Annual Budget by Organization Report

1902 Grants to Towns

	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final	FY2026 Adopted Budget	FY2026 Actual Amount at 3/31/26	FY2025 Actual Amount
Department: 1902 Grants to Towns								
SUPP & MAT - Supplies & Materials	$250,000.00	$0.00	$200,000.00	400%	$250,000.00	$50,000.00	$50,000.00	$0.00
OTHR CHGS - Other Charges	$8,507,557.00	$0.00	$1,755,387.00	26%	$8,507,557.00	$6,752,170.00	$6,702,832.00	$6,602,181.04
Department Total: Grants to Towns	**$8,757,557.00**	**$0.00**	**$1,955,387.00**	**29%**	**$8,757,557.00**	**$6,802,170.00**	**$6,752,832.00**	**$6,602,181.04**

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
EXPENSES											
Department: 1902 - Grants to Towns											
Location: 100 - Town of Pocomoke											
OTHR CHGS - Other Charges											
7100.153	County Grants Restricted Fire Grant	68,000.00	0.00	(4,000.00)	-6%	68,000.00	72,000.00	72,000.00	91,000.00		
7100.193	County Grants Unrestricted to Town	797,153.00	0.00	197,815.00	33%	797,153.00	599,338.00	550,000.00	532,870.04		
Account Classification Total: Other Charges		$865,153.00	$0.00	$193,815.00	29%	$865,153.00	$671,338.00	$622,000.00	$623,870.04		
Location Total: 100 - Town of Pocomoke		$865,153.00	$0.00	$193,815.00	29%	$865,153.00	$671,338.00	$622,000.00	$623,870.04		
Location: 110 - Town of Berlin											
OTHR CHGS - Other Charges											
7100.153	County Grants Restricted Fire Grant	221,000.00	0.00	0.00	0%	221,000.00	221,000.00	221,000.00	221,000.00		
7100.193	County Grants Unrestricted to Town	800,000.00	0.00	250,000.00	45%	800,000.00	550,000.00	550,000.00	500,000.00		
Account Classification Total: Other Charges		$1,021,000.00	$0.00	$250,000.00	32%	$1,021,000.00	$771,000.00	$771,000.00	$721,000.00		
Location Total: 110 - Town of Berlin		$1,021,000.00	$0.00	$250,000.00	32%	$1,021,000.00	$771,000.00	$771,000.00	$721,000.00		
Location: 120 - Town of Snow Hill											
OTHR CHGS - Other Charges											
7100.153	County Grants Restricted Fire Grant	92,000.00	0.00	9,000.00	11%	92,000.00	83,000.00	83,000.00	75,000.00		
7100.193	County Grants Unrestricted to Town	1,062,153.00	0.00	212,815.00	25%	1,062,153.00	849,338.00	849,338.00	798,317.00		
Account Classification Total: Other Charges		$1,154,153.00	$0.00	$221,815.00	24%	$1,154,153.00	$932,338.00	$932,338.00	$873,317.00		
Location Total: 120 - Town of Snow Hill		$1,154,153.00	$0.00	$221,815.00	24%	$1,154,153.00	$932,338.00	$932,338.00	$873,317.00		
Location: 130 - Town of Ocean City											
OTHR CHGS - Other Charges											
7100.153	County Grants Restricted Fire Grant	225,000.00	0.00	17,000.00	8%	225,000.00	208,000.00	208,000.00	227,000.00		
7100.192	County Grants Tourism to Town	50,000.00	0.00	0.00	0%	50,000.00	50,000.00	50,000.00	50,000.00		
7100.193	County Grants Unrestricted to Town	4,373,251.00	0.00	869,757.00	25%	4,373,251.00	3,503,494.00	3,503,494.00	3,485,994.00	Requested increase in unrestricted grant to Town of OC	
Account Classification Total: Other Charges		$4,648,251.00	$0.00	$886,757.00	24%	$4,648,251.00	$3,761,494.00	$3,761,494.00	$3,762,994.00		
Location Total: 130 - Town of Ocean City		$4,648,251.00	$0.00	$886,757.00	24%	$4,648,251.00	$3,761,494.00	$3,761,494.00	$3,762,994.00		
Location: 190 - Ocean Pines Association											
SUPP & MAT - Supplies & Materials											
6160.043	Grant Programs Other Grants	250,000.00	0.00	200,000.00	400%	250,000.00	50,000.00	50,000.00	0.00		
Account Classification Total: Supplies & Materials		$250,000.00	$0.00	$200,000.00	400%	$250,000.00	$50,000.00	$50,000.00	$0.00		
OTHR CHGS - Other Charges											
7100.028	County Grants OPA Recreation Conditional Grant	40,000.00	0.00	20,000.00	100%	40,000.00	20,000.00	20,000.00	20,000.00		
7100.065	County Grants Grants to Towns for Police	725,000.00	0.00	175,000.00	32%	725,000.00	550,000.00	550,000.00	550,000.00		
7100.153	County Grants Restricted Fire Grant	54,000.00	0.00	8,000.00	17%	54,000.00	46,000.00	46,000.00	51,000.00		
Account Classification Total: Other Charges		$819,000.00	$0.00	$203,000.00	33%	$819,000.00	$616,000.00	$616,000.00	$621,000.00		
Location Total: 190 - Ocean Pines Association		$1,069,000.00	$0.00	$403,000.00	61%	$1,069,000.00	$666,000.00	$666,000.00	$621,000.00		
Department Total: 1902 - Grants to Towns		**$8,757,557.00**	**$0.00**	**$1,955,387.00**	**29%**	**$8,757,557.00**	**$6,802,170.00**	**$6,752,832.00**	**$6,602,181.04**		

Worcester County

Expense Annual Budget by Organization Report

1975 Debt Service

	FY2027 Committee Review	Committee Adjustment	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final	FY2026 Adopted Budget	FY2026 Actual Amount at 3/31/26	FY2025 Actual Amount
Department: 1975 Debt Service								
OTHR CHGS - Other Charges	$10,155,254.00	$0.00	$74,619.00	1%	$10,155,254.00	$10,080,635.00	$9,081,014.48	$11,029,424.12
Department Total: Debt Service	**$10,155,254.00**	**$0.00**	**$74,619.00**	**1%**	**$10,155,254.00**	**$10,080,635.00**	**$9,081,014.48**	**$11,029,424.12**

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
EXPENSES											
Department: 1975 - Debt Service											
OTHR CHGS - Other Charges											
7200.020	Bond & Interest Expense Bond Interest Expense	2,363,318.00	0.00	2,363,318.00	N/A	2,363,318.00	0.00	0.00	0.00	Presenting bond interest payments in one budget expense line	
7200.025	Bond & Interest Expense Bond Principal Expense	7,791,936.00	0.00	7,791,936.00	N/A	7,791,936.00	0.00	0.00	0.00	Presenting bond principal payments in one budget expense line	
7700.090	Debt Service 2013 Capital Improvement Bonds	0.00	0.00	(403,835.00)	-100%	0.00	403,835.00	359,055.00	397,647.50		
7700.100	Debt Service 2014 Capital Improvement Bonds	0.00	0.00	(3,715,327.00)	-100%	0.00	3,715,327.00	3,714,681.26	3,716,576.51		
7700.110	Debt Service 2015 Capital Improvement Bond	0.00	0.00	(800,064.00)	-100%	0.00	800,064.00	799,461.59	796,663.74		
7700.120	Debt Service 2019 Capital Improvement Bond	0.00	0.00	(3,096,242.00)	-100%	0.00	3,096,242.00	2,581,691.67	3,613,999.83		
7700.130	Debt Service 2022 Capital Improvement Bond	0.00	0.00	(2,065,167.00)	-100%	0.00	2,065,167.00	1,626,124.96	2,504,536.54		
Account Classification Total: Other Charges		$10,155,254.00	$0.00	$74,619.00	1%	$10,155,254.00	$10,080,635.00	$9,081,014.48	$11,029,424.12		
Department Total: 1975 - Debt Service		**$10,155,254.00**	**$0.00**	**$74,619.00**	**1%**	**$10,155,254.00**	**$10,080,635.00**	**$9,081,014.48**	**$11,029,424.12**		

Worcester County

Expense Annual Budget by Organization Report

1985 Interfund

	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final	FY2026 Adopted Budget	FY2026 Actual Amount at 3/31/26	FY2025 Actual Amount
Department: 1985 Interfund								
INTFND CHGS - Interfund Charges	$6,456,087.00	($715,034.00)	($401,554.00)	-6%	$7,171,121.00	$6,857,641.00	$15,926,100.47	$22,716,117.14
Department Total: Interfund	**$6,456,087.00**	**($715,034.00)**	**($401,554.00)**	**-6%**	**$7,171,121.00**	**$6,857,641.00**	**$15,926,100.47**	**$22,716,117.14**

Worcester County		FY2027 Budget Worksheet Report									
Account Number	Account Description	FY2027 Committee Review	Committee Adjustments	FY2027 Committee Variance $ vs FY2026 Adopted	FY2027 Committee Variance % vs FY2026 Adopted	FY2027 Department Final Request	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Requested Comments	Committee Review Comments
EXPENSES											
Department:	**1985 - Interfund**										
INTFND CHGS - Interfund Charges											
8100.010	Transfers Out Transfers to Other Funds	2,999,480.00	0.00	1,840,886.00	159%	2,999,480.00	1,158,594.00	2,287,564.63	4,211,507.00	Funding needed for the Benefits Rate Stabilization Fund	
8100.020	Transfers Out Transfers Out - Capital Projects	0.00	0.00	0.00	N/A	0.00	0.00	9,572,595.98	12,344,560.42		
8100.050	Transfers Out Transfers Out - OPEB Reserve	0.00	0.00	0.00	N/A	0.00	0.00	0.00	1,577,020.00		
8100.080	Transfers Out Transfer to Reserve Fund	2,645,576.00	(409,157.00)	(1,174,419.00)	-31%	3,054,733.00	3,819,995.00	3,848,905.00	1,948,318.00	15% designated for reserve.	Update to 15% Reserve based on total budgeted expenditures.
8100.090	Transfers Out Intergovernmental Grants	0.00	0.00	(1,739,052.00)	-100%	0.00	1,739,052.00	217,034.86	2,634,711.72	Intergovernmental requests are in loans for FY27. Please see account 8100.095	
8100.095	Transfers Out Intergovernmental Loans	811,031.00	(305,877.00)	671,031.00	479%	1,116,908.00	140,000.00	0.00	0.00	Intergovernmental Loan requests from WWW.	Intergovernmental loan request decrease. $31,500 is an operating grant for Briddletown located in account 1090.070.7120.110 and other loan requests were updated to factor Enterprise Fund changes in Committee Review.
Account Classification Total: Interfund Charges		$6,456,087.00	($715,034.00)	($401,554.00)	-6%	$7,171,121.00	$6,857,641.00	$15,926,100.47	$22,716,117.14		
Department Total: 1985 - Interfund		**$6,456,087.00**	**($715,034.00)**	**($401,554.00)**	**-6%**	**$7,171,121.00**	**$6,857,641.00**	**$15,926,100.47**	**$22,716,117.14**		

			FY2027 Capital by Department								5/3/2026
Acct. Number		Description	Vehicle Rating	Replace / New	$ Department Requested	$ Funded as of 5/1/26	Comments	Model Yr to Replace	Estimated Miles	Request Description	
(FY2027 Expense Worksheet)											
Capital Request -Public Safety fund with Casino/Video Lottery Terminal Grants Revenue											
One-Time Capital Request FY2027											
Sheriff's Office											
1	1101.030.9010.010	vehicle	Pickup 1/2 Ton Full Size Ext. Cab	7	R	$ 55,000	$ 55,000	Casino/VLT	2000	89,087	Estimated annual repair $2,000 replacing Ford Ambulance Tactical
2	1101.030.9010.010	vehicle	Patrol Chevy Tahoe 4WD	9	R	$ 63,000	$ 63,000	Casino/VLT	2014	146,179	Estimated annual repair $2,000
3	1101.030.9010.010	vehicle	Patrol Chevy Tahoe 2WD	12	R	$ 58,000	$ 58,000	Casino/VLT	2015	166,515	Estimated annual repair $200
4	1101.030.9010.010	vehicle	Patrol Chevy Tahoe 4WD	7	R	$ 63,000	$ 63,000	Casino/VLT	2016	164,450	Estimated annual repair $2,000
5	1101.030.9010.010	vehicle	Chevy Suburban - long distance prisoner transport	11	R	$ 65,000	$ 65,000	Casino/VLT	2016	196,261	Estimated annual repair $1,000 replacing Ford Expedition 4WD
6	1101.030.9010.010	vehicle	Patrol - Chevy Tahoe 2WD	10	R	$ 58,000	$ 58,000	Casino/VLT	2018	183,385	Estimated annual repair $1,500
7	1101.030.9010.010	vehicle	Patrol - PPV Pickup Truck	8	R	$ 58,000	$ 58,000	Casino/VLT	2015	142,787	Estimated annual repair $2,000 replacing Chevy Tahoe 2WD
8	1101.030.9010.010	vehicle	Patrol Tahoe PPV SUV 2WD		N	$ 58,000	$ 58,000	Casino/VLT			New Position Vehicle
9	1101.030.9010.010	vehicle	Patrol Tahoe PPV SUV 2WD		N	$ 58,000	$ 58,000	Casino/VLT			New Position Vehicle
10	1101.030.9010.010	vehicle	Patrol Tahoe PPV SUV 2WD		N	$ 58,000	$ 58,000	Casino/VLT			New Position Vehicle
11	1101.030.9010.020	vehicle	PPV Pickup		N	$ 58,000	$ 58,000	Casino/VLT			New Position Vehicle
12	1101.030.9010.020	vehicle	PPV Pickup		N	$ 58,000	$ 58,000	Casino/VLT			New Position Vehicle
13	1101.030.9010.020	vehicle	PPV SUV 2WD		N	$ 58,000	$ 58,000	Casino/VLT			New Position Internal Investigator
14	1101.030.9010.020	equip	Equipment & labor for pickup trucks		N	$ 120,000	$ 120,000	Casino/VLT			4 at $30,000 each
15	1101.030.9010.020	equip	Equipment & labor for Suburban		N	$ 30,000	$ 30,000	Casino/VLT			1 at $30,000
16	1101.030.9010.020	equip	Equipment & labor for Tahoe 4x2		N	$ 180,000	$ 180,000	Casino/VLT			6 at $30,000 each
17	1101.030.9010.020	equip	Equipment & labor for Tahoe 4x4		N	$ 60,000	$ 60,000	Casino/VLT			2 at $30,000 each
18	1101.030.9010.020	equip	Equipment & labor for Recruit/Community event trailer		N	$ 7,500	$ 7,500	Casino/VLT			1 at $7,500
19	1101.030.9010.020	equip	Equipment & labor for utility vehicle side x side		N	$ 1,000	$ 1,000	Casino/VLT			1 at $1,000

			FY2027 Capital by Department								5/3/2026
	Acct. Number		Description	Vehicle Rating	Replace / New	$ Department Requested	$ Funded as of 5/1/26	Comments	Model Yr to Replace	Estimated Miles	Request Description
20	1101.030.9010.060	equip	Recruiting/Community Event Trailer		N	$ 10,500	$ 10,500	Casino/VLT			1 at$10,500
21	1101.030.9010.060	equip	Side x Side Utility Vehicle		N	$ 40,000	$ 40,000	Casino/VLT			1 at $40,000
22	1101.030.9010.060	equip	Trailer for Side x Side Utility Vehicle		N	$ 10,000	$ 10,000	Casino/VLT			1 at $10,000
Emergency Services											
23	1102.044.9010.010	vehicle	Tahoe or Similar SUV	7	R	$ 65,000	$ 65,000	Casino/VLT	2005	140,421	Estimated annual repair $1,000
24	1102.044.9010.020	equip	Equipment & labor for new vehicle		N	$ 20,000	$ 20,000	Casino/VLT			1 at $20,000
Jail											
25	1103.9010.020	equip	7 new cameras for blind spots at Jail		N	$ 10,000	$ 10,000	Casino/VLT			7 cameras totaling $10,000
26	1103.9010.060	equip	New intercom system		R	$ 45,000	$ 45,000	Casino/VLT			Replace broken intercom system
			Total Casino/Video Lottery Terminals Revenue			**$ 1,367,000**	**$ 1,367,000**				

			FY2027 Capital by Department								5/3/2026
Acct. Number			Description	Vehicle Rating	Replace / New	$ Department Requested	$ Funded as of 5/1/26	Comments	Model Yr to Replace	Estimated Miles	Request Description
Capital Request - FY2027											
One-Time Capital Request FY2027											
Environmental Programs											
27	1010.9010.010	vehicle	Ford mid size truck	13	R	$ 50,000	$ 50,000	General Fund	2017	163,227	Replacing a Dodge Ram 1500 2WD
Information Technology											
28	1011.9010.010	vehicle	New Mid-Size SUV		N	$ 50,000	$ 50,000	General Fund			
Fire Training Center											
29	1105.197.9010.010	equip	Polaris for Hazmat Response & FTC Use		N	$ 30,000	$ 30,000	General Fund			
30	1105.197.9010.010	equip	Cargo Trailer (Spill Response Unit)		R	$ 40,000	$ 40,000	General Fund			Replacement of 2004 Cargo Trailer
Maintenance											
31	1201.9010.010	vehicle	Extended cab pick-up, electronics package, 4x4 w with snow plow	4	R	$ 70,000	$ 70,000	General Fund	2004	151,155	Replacement of Chevy Silverado 2500 Utility
32	1201.9010.010	equip	Enclosed grounds equipment trailer		R	$ 25,000	$ 25,000	General Fund			2 at $12,500 each to replace worn out trailers
33	1201.9010.070	equip	New stand-up style mower with 60 inch cut		N	$ 12,500	$ 12,500	General Fund			1 at $12,500 will be used to cut steep lopes.
34	1201.9010.070	equip	Replacement zero turn mower with 60 inch cut		R	$ 45,000	$ 45,000	General Fund			3 at $15,000 replace old equipment
35	1201.9010.070	equip	Trenching bucket attachment for mini excavator		N	$ 1,150	$ 1,150	General Fund			1 at $1,150
Roads											
36	1202.9010.010	vehicle	F450 - 1 1/2 ton 4x4 Utility Truck or equivalent	6	R	$ 90,000	$ 90,000	General Fund	2014	294,207	Replacement of Ford F450 Utility Body Sign Truck
37	1202.9010.010	vehicle	F550 4x4 Truck or equivalent	5	R	$ 200,000	$ 200,000	General Fund	1997	180,033	Replacement of a Chevy 3500 Truck
38	1202.9010.010	vehicle	F250 4x4 - 4 door pick up or equivalent	4	R	$ 85,000	$ 85,000	General Fund	1998	233,856	Replacement of a Ford Ranger 2WD
39	1202.9010.010	vehicle	F250 4x4 - 4 door pick up or equivalent	4	R	$ 85,000	$ 85,000	General Fund	2002	258,862	Replacement of a Chevy Silverado 2500 4x4
40	1202.9010.010	vehicle	Dump Truck with snow plow		R	$ 260,000	$ 260,000	General Fund	2007		Replacement of a 7300 Dump Truck International
41	1202.9010.050	bldg impr	Building improvements to Snow Hill location		R	$ 157,000	$ 157,000	General Fund			Improvements to HVAC, flooring, drywall, windows and electric.
42	1202.9010.070	equip	Request a 5 year lease for a 4 ton roller		N	$ 15,000	$ 15,000	General Fund			
43	1202.9010.070	equip	Request a 5 year lease for a gradall with bucket		N	$ 120,000	$ 120,000	General Fund			
Public Works											
44	1203.200.9010.010	vehicle	New SUV		N	$ 50,000	$ 50,000	General Fund			New SUV for deputy director
Homeowner Convenience Centers											
45	1205.9010.060	equip	2, 20 yard bins & 2, 40 yard bins		R	$ 55,000	$ 55,000	General Fund			Replace 20 and 40 yard bins which are rusted out
Recycling											
46	1206.9010.070	equip	Dump Bins		R	$ 6,000	$ 6,000	General Fund			Replace 2 dump bins
47	1206.9010.070	equip	Wire Tie Machie for Bailer		R	$ 65,000	$ 65,000	General Fund			Need to secure bails coming off the line
Health Department											
48	1301.200.9010.010	vehicle	Replace 1 vehicle		R	$ 30,000	$ 30,000	General Fund			Requesting 1 replacement vehicle

				FY2027 Capital by Department								5/3/2026
	Acct. Number			Description	Vehicle Rating	Replace / New	$ Department Requested	$ Funded as of 5/1/26	Comments	Model Yr to Replace	Estimated Miles	Request Description
Parks Department												
49	1602.500.9010.060		equip	Soccer goal replacement sets		R	$ 8,500	$ 8,500	General Fund			These soccer goals will replace old steel goals that are rusted & in poor shape.
50	1602.500.9010.060		equip	Toro infield pro 5040 w/carbide tip tool bar		R	$ 32,500	$ 32,500	General Fund			This will replace the last John Deere unit that is more than 20 years old.
51	1602.500.9010.070		equip	Skid Steer w/heavy duty bucket, brushcutter, soil conditioner & stump grinder		R	$ 108,590	$ 108,590	General Fund			This will replace the 1987 John Deere Tractor that has multiple issues and replace a large brushcutter
Tourism												
52	1801.9010.170		software	Community Calendar		N	$ 25,653	$ 25,653	General Fund			Community calendar software request
				Total FY2027 General Fund			**$ 1,716,893**	**$ 1,716,893**				
			TOTAL	**Requested Capital including Casino Funding**			**$ 3,083,893**	**$ 3,083,893**				

Vehicle Rating Summary

Department	Vin	Year	Make	Model	Rating
ENVIRONMENTAL PROGRAMS	3C6JR7AG6HG739130	2017	RAM	1500	13
SHERIFF	1FDXE45F7YHA94505	2000	FORD	AMBULANCE	7
SHERIFF	1GNSK2E08ER189532	2014	CHEVY	TAHOE SSV	9
SHERIFF	1GNLC2EC3FR603958	2015	CHEVY	TAHOE PPV	12
SHERIFF	1GNSK3EC9FR571165	2015	CHEVY	TAHOE SSV	7
SHERIFF	1FMJU1GT2GEF29697	2016	FORD	EXPEDITION	11
SHERIFF	1GNLCDEC2JR245790	2018	CHEVY	TAHOE PPV	10
SHERIFF	1GNLC2EC3FR606004	2015	CHEVY	TAHOE PPV	8
EMERGENCY SERVICES	1GCEC14V55Z255142	2005	CHEVY	SILVERADO	7
EMERGENCY SERVICES	1GNSKE204CR196054	2012	CHEVY	TAHOE SSV	5
DPW MAINTENANCE	1GBHC24U14E235765	2004	CHEVY	2500 UTILITY	4
DPW ROADS	1FDUF4GT1EEB67450	2014	FORD	F450 UTILITY	6
DPW ROADS	1GBJC34F6VF036179	1997	CHEVY	3500 UTILITY	5
DPW ROADS	1FTYR10U1WTA21254	1998	FORD	RANGER	4
DPW ROADS	1GCHK24U62E306289	202	CHEVY	2500 4X4	4

VEHICLE RATING INSPECTION

Rating	Miles	Age	Est. Repairs	Body
5	Under 75,000	5 years or newer	$200 or less	Excellent
4	75,001 - 100,000	6-9 years	$500 or less	Minor Scratches
3	100,001-125,000	10-12 years	$1000 or less	Small Dents / Scratches
2	125,001 - 150,000	13-15 years	$1500 or less	Larger Dents / Peeling paint
1	150,001 or over 163,227	16+, Replace	$2000 or less	Major body damage / Peeling paint / Rust

Inspection Date
1/2/2026

Department
EP

Mileage
163,227

Vehicle Information:

Year: 2017
Make: DODGE
Model: RAM 1500 2WD

Serial: 3C6JR7AG6HG739130
KBB Value: $4,131
Overall Rating: 13 out of 20

Repairs Needed: BODY SHOWS NORMAL WEAR AND TEAR WITH DINGS AND SCRATCHES.

VEHICLE RATING INSPECTION

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

89,087

Inspection Date
2/18/2026
Department
SHERIFF
Mileage
89,087

Vehicle Information:

Serial: 1FDXE45F7YHA94505

Year: 2000

Make: FORD

KBB Value: UNKNOWN

Model: AMBULANCE TACTICAL

Overall Rating: 7 out of 20

Repairs Needed: PAINT PEELING IN MULTIPLE SPOTS, WINDSHIELD WIPERS NEED REPLACED, WINDSHIELD WIPER COWL BROKEN, HEADLIGHT HOUSINGS NEED REPLACED, FRAME/SUSPENSION SHOWING SURFACE RUST, NEEDS 2 BATTERIES, HEADLINER FALLING DOWN, DRIVER DOOR SILL COVER BROKEN, REAR DOOR CATCH BROKEN.

VEHICLE RATING INSPECTION

Rating	Miles	Age	Est. Repairs	Body
5	Under 75,000	5 years or newer	$200 or less	Excellent
4	75,001 - 100,000	6-9 years	$500 or less	Minor Scratches
3	100,001-125,000	10-12 years	$1000 or less	Small Dents / Scratches
2	125,001 - 150,000 146,179	13-15 years	$1500 or less	Larger Dents / Peeling paint
1	150,001 or over	16+, Replace	$2000 or less	Major body damage / Peeling paint / Rust

Inspection Date
2/4/2026

Department
SHERIFF

Mileage
146,179

Vehicle Information:

Year: 2014

Make: CHEVROLET

Model: TAHOE 4X4

Serial: 1GNSK2E08ER189532

KBB Value: $3,175

Overall Rating: 9 out of 20

Repairs Needed: VEHICLE FRAME AND COMPNONENTS SHOWING RUST. BALL JOINTS NEED REPLACED, VEHICLE HAS A ENGINE OIL

VEHICLE RATING INSPECTION

Rating	Miles	Age	Est. Repairs	Body
5	Under 75,000	5 years or newer	$200 or less	Excellent
4	75,001 - 100,000	6-9 years	$500 or less	Minor Scratches
3	100,001-125,000	10-12 years	$1000 or less	Small Dents / Scratches
2	125,001 - 150,000	13-15 years	$1500 or less	Larger Dents / Peeling paint
1	150,001 or over 166,515	16+, Replace	$2000 or less	Major body damage / Peeling paint / Rust

Inspection Date
2/5/2026

Department
SHERIFF

Mileage
166,515

Vehicle Information:

Year: 2015
Make: CHEVROLET
Model: TAHOE 2WD

Serial: 1GNLC2EC3FR603958
KBB Value: $3,675
Overall Rating: 12 out of 20

Repairs Needed: VEHICLE SHOWS NORMAL WEAR. BODY HAS SMALL SCRATCHES AND DENTS.

VEHICLE RATING INSPECTION

Rating	Miles	Age	Est. Repairs	Body
5	Under 75,000	5 years or newer	$200 or less	Excellent
4	75,001 - 100,000	6-9 years	$500 or less	Minor Scratches
3	100,001-125,000	10-12 years	$1000 or less	Small Dents / Scratches
2	125,001 - 150,000	13-15 years	$1500 or less	Larger Dents / Peeling paint
1	150,001 or over 164,450	16+, Replace	$2000 or less	Major body damage / Peeling paint / Rust

Inspection Date
2/6/2026

Department
SHERIFF

Mileage
164,450

Vehicle Information:

Year: 2015
Make: CHEVROLET
Model: TAHOE 4X4

Serial: 1GNSK3EC9FR571165
KBB Value: $5,100
Overall Rating: 7 out of 20

Repairs Needed: REAR BODY DAMAGE FROM TRAILER TOWING. PAINT PEELING ON REAR LEFT QUARTER PANEL. PAINT PEELING ON MIRRORS.

VEHICLE RATING INSPECTION

Rating	Miles	Age	Est. Repairs	Body
5	Under 75,000	5 years or newer	$200 or less	Excellent
4	75,001 - 100,000	6-9 years	$500 or less	Minor Scratches
3	100,001-125,000	10-12 years	$1000 or less	Small Dents / Scratches
2	125,001 - 150,000	13-15 years	$1500 or less	Larger Dents / Peeling paint
1	150,001 or over 196,261	16+, Replace	$2000 or less	Major body damage / Peeling paint / Rust

Inspection Date
2/5/2026

Department
SHERIFF

Mileage
196,261

Vehicle Information:

Year: 2016
Make: FORD
Model: EXPEDITION 4X4

Serial: 1FMJU1GT2GEF29697
KBB Value: $2,330
Overall Rating: 11 out of 20

Repairs Needed: SOME MINOR OIL LEAKS, FRAME/SUSPENSION SHOWING SURFACE RUST.

VEHICLE RATING INSPECTION

Rating	Miles	Age	Est. Repairs	Body
5	Under 75,000	5 years or newer	$200 or less	Excellent
4	75,001 - 100,000	6-9 years	$500 or less	Minor Scratches
3	100,001-125,000	10-12 years	$1000 or less	Small Dents / Scratches
2	125,001 - 150,000	13-15 years	$1500 or less	Larger Dents / Peeling paint
1	150,001 or over 183,385	16+, Replace	$2000 or less	Major body damage / Peeling paint / Rust

Inspection Date
2/6/2026

Department
SHERIFF

Mileage
183,385

Vehicle Information:

Year: 2018

Make: CHEVROLET

Model: TAHOE 2WD

Serial: 1GNLCDEC2JR245790

KBB Value: $5,800

Overall Rating: 10 out of 20

Repairs Needed: VEHICLE INTERIO SEATS ARE DAMAGED, INTERIOR SHOWS WEAR, VEHICLE HAS SOME OIL LEAKS.

VEHICLE RATING INSPECTION

Rating	Miles	Age	Est. Repairs	Body
5	Under 75,000	5 years or newer	$200 or less	Excellent
4	75,001 - 100,000	6-9 years	$500 or less	Minor Scratches
3	100,001-125,000	10-12 years	$1000 or less	Small Dents / Scratches
2	125,001 - 150,000 142,787	13-15 years	$1500 or less	Larger Dents / Peeling paint
1	150,001 or over	16+, Replace	$2000 or less	Major body damage / Peeling paint / Rust

Inspection Date
2/10/2026

Department
SHERIFF

Mileage
142,787

Vehicle Information:

Year: 2015
Make: CHEVROLET
Model: TAHOE 2WD

Serial: 1GNLC2EC3FR606004
KBB Value: $5,750
Overall Rating: 8 out of 20

Repairs Needed: VEHICLE NEEDS NEW BELTS. VEHICLE HAS MULTIPLE OIL LEAKS.

VEHICLE RATING INSPECTION

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

Inspection Date
12/16/2025

Department
EMS

Mileage
140,421

Vehicle Information:

Year: 2005
Make: CHEVY
Model: SILVERADO

Serial: 1GCEC14V55Z255142
KBB Value: $4,095
Overall Rating: 7 out of 20

Repairs Needed: REAR BUMPER AND FRONT BUMPER RUST AND BODY DENTS.

VEHICLE RATING INSPECTION

Rating	Miles	Age	Est. Repairs	Body
5	Under 75,000	5 years or newer	$200 or less	Excellent
4	75,001 - 100,000	6-9 years	$500 or less	Minor Scratches
3	100,001-125,000	10-12 years	$1000 or less	Small Dents / Scratches
2	125,001 - 150,000	13-15 years	$1500 or less	Larger Dents / Peeling paint
1	150,001 or over 151,155	16+, Replace	$2000 or less	Major body damage / Peeling paint / Rust

Inspection Date
2/3/2026

Department
MAINTENANCE

Mileage
151,155

Vehicle Information:

Year: 2004

Make: CHEVROLET

Model: SILVERADO 2500 UTILITY

Serial: 1GBHC24U14E235765

KBB Value: $3,826

Overall Rating: 4 out of 20

Repairs Needed: BODY IS RUSTED. HVAC MOTOR INOP. HEADLINER COMPLETELY MISSING. MISSING INNER FENDER WELLS. DEAD BATTERY. DASH HARNESS WIRING IS MESSED UP. FRAME AND COMPONENTS RUSTY. BRAKE PEDAL HYDRO BOOST ISSUE.

VEHICLE RATING INSPECTION

Rating	Miles	Age	Est. Repairs	Body
5	Under 75,000	5 years or newer	$200 or less	Excellent
4	75,001 - 100,000	6-9 years	$500 or less	Minor Scratches
3	100,001-125,000	10-12 years	$1000 or less	Small Dents / Scratches
2	125,001 - 150,000	13-15 years	$1500 or less	Larger Dents / Peeling paint
1	150,001 or over 294,207	16+, Replace	$2000 or less MORE	Major body damage / Peeling paint / Rust

Inspection Date
1/14/2026

Department
ROADS

Mileage
294,207

Vehicle Information:

Year: 2014
Make: FORD
Model: F450 UTILITY BODY SIGN TRUCK

Serial: 1FDUF4GT1EEB67450
KBB Value: $4,720
Overall Rating: 6 out of 20

Repairs Needed: WIRING HARNESS FOR HEADLIGHTS NEEDS REPLACED. UTILITY BODY SHOWING WEAR AND AGE. RUST SHOWING ON UNDERSIDE OF BODY/FRAME COMPONENTS. ENGINE HAS A SLIGHT TAP, COULD BE INJECTORS DUE TO HIGH MILES. INTERIOR SEATS RIPPED AND SHOWING EXTREME WEAR.

VEHICLE RATING INSPECTION

Rating	Miles	Age	Est. Repairs	Body
5	Under 75,000	5 years or newer	$200 or less	Excellent
4	75,001 - 100,000	6-9 years	$500 or less	Minor Scratches
3	100,001-125,000	10-12 years	$1000 or less	Small Dents / Scratches
2	125,001 - 150,000	13-15 years	$1500 or less	Larger Dents / Peeling paint
1	150,001 or over 180,033	16+, Replace	$2000 or less MORE	Major body damage / Peeling paint / Rust

Inspection Date
1/14/2026

Department
ROADS

Mileage
180,033

Vehicle Information:

Year: 1997

Make: CHEVROLET

Model: 3500 W/T UTILITY BODY

Serial: 1GBJC34F6VF036179

KBB Value: $1,000

Overall Rating: 5 out of 20

Repairs Needed: UTILITY BODY STARTING TO RUST ON UNDERSIDE. FRAME AND COMPONENTS RUSTY. OIL PAN GASKET LEAKING. THE CLUTCH IS AT MAX ADJUSTMENT AND WILL NEED REPLACED. THE PARKING BRAKE CABLE ASSEMBLY IS RUSTED, WORN, AND STICKING. ALL COMPNONENTS TO INCLUDE BRAKE CABLES WILL NEED REPLACED.

VEHICLE RATING INSPECTION

Rating	Miles	Age	Est. Repairs	Body
5	Under 75,000	5 years or newer	$200 or less	Excellent
4	75,001 - 100,000	6-9 years	$500 or less	Minor Scratches
3	100,001-125,000	10-12 years	$1000 or less	Small Dents / Scratches
2	125,001 - 150,000	13-15 years	$1500 or less	Larger Dents / Peeling paint
1	150,001 or over 233,856	16+, Replace	$2000 or less MORE	Major body damage / Peeling paint / Rust

Inspection Date
1/15/2026

Department
ROADS

Mileage
233,856

Vehicle Information:

Year: 1998
Make: FORD
Model: RANGER 2WD

Serial: 1FTYR10U1WTA21254
KBB Value: $900
Overall Rating: 4 out of 20

Repairs Needed: CAB CORNERS HAVE RUST PENETRATING THROUGH. TIRES ARE LOW ON TREAD AND WEARING IMPROPERLY. WILL NEED 4 TIRES. VEHICLE SUSPENSION HAS A TERRIBLE SHAKE. HEADLINER ADHESIVE IS BAD CAUSING HEADLINER TO SAG. BED HAS A PUNCTURE HOLE. A/C EVAPORATOR CORE LEAKS AND SMELLS OF FREON IN CAB.

VEHICLE RATING INSPECTION

Rating	Miles	Age	Est. Repairs	Body
5	Under 75,000	5 years or newer	$200 or less	Excellent
4	75,001 - 100,000	6-9 years	$500 or less	Minor Scratches
3	100,001-125,000	10-12 years	$1000 or less	Small Dents / Scratches
2	125,001 - 150,000	13-15 years	$1500 or less	Larger Dents / Peeling paint
1	150,001 or over 258,862	16+, Replace	$2000 or less MORE	Major body damage / Peeling paint / Rust

Inspection Date
1/14/2026

Department
ROADS

Mileage
258,862

Vehicle Information:

Year: 2002
Make: CHEVROLET
Model: SILVERADO 2500 4X4

Serial: 1GCHK24U62E306289
KBB Value: $2,520
Overall Rating: 4 out of 20

Repairs Needed: CAB CORNERS STARTING TO RUST THROUGH. FUEL TANK CROSS BAR IS RUSTED THROUGH. ABS MODULE IS BAD, CAUSING ABS LIGHT/BRAKE LIGHT ON IN DASH. BRAKE LIGHTS COME ON RANDOMLY DUE TO ABS MODULE ISSUE. REAR MAIN SEAL LEAKING. 4X4 WORKS INTERMITENLY DUE TO ELECTRICAL ISSUE. TIRES WILL NEED REPLACED.

Worcester County

Government Center
Department of Human Resources
One West Market Street, Room 1301
Snow Hill, Maryland 21863-1213
410-632-0090
Fax: 410-632-5614

STACEY E. NORTON
Human Resources Director

PAT WALLS
Deputy Director

To: Weston Young, Chief Administrative Officer

From: Stacey Norton, Human Resources Director

Date: April 26, 2026

Subject: Request for Enterprise Fund New Position

Attached you will find the Enterprise Fund request for 1 new Water and Wastewater System Operator Intern or Apprentice position.

This request will cost $11,015 including benefits.

Our goal is to create a program to recruit and train individuals as Water and Wastewater System Operators. This program will allow the County to develop licensed operators internally to ensure continuity of operations and regulatory compliance. We have had success with interns being promoting to full time positions in Environmental Programs and hope to have the same success in Water and Wastewater.

Thank you for your consideration.

Attachments

Worcester County
Government Center
Department of Human Resources
One West Market Street, Room 1301
Snow Hill, Maryland 21863-1213
410-632-0090
Fax: 410-632-5614

STACEY E. NORTON
Human Resources Director

PAT WALLS
Deputy Director

To: Weston Young, Chief Administrative Officer

From: Stacey Norton, Human Resources Director

Date: April 26, 2026

Subject: FY 27 Enterprise Fund Personnel Job Reclassifications – Open Session

---

We are requesting 9 job reclassifications for the FY 27 enterprise fund for a total cost of **$114,479**. These requests will impact 42 employees and are being made to enable us to attract and retain these positions in the current labor market.

Landfill: We are requesting to increase the Vehicle & Equipment Mechanic job series by 3 grades to be more competitive in the labor market. This will impact 1 employee for a cost of **$7,884**. We lost 3 employees in the county, and it took months to fill the vacancies.

# OF EMPLOYEES	JOB TITLE	CURRENT	PROPOSED
0	VEHICLE & EQUIPMENT MECHANIC II	13	**16**
1	VEHICLE & EQUIPMENT MECHANIC III	14	**17**
0	VEHICLE & EQUIPMENT MECHANIC IV	15	**18**

Water and Wastewater: We are requesting to increase the Vehicle & Equipment Mechanic job series by 3 grades to be more competitive in the labor market. This will impact 1 employee for a cost of **$8,674**. We lost 3 employees in the county, and it took months to fill the vacancies.

# OF EMPLOYEES	JOB TITLE	CURRENT	PROPOSED
0	VEHICLE & EQUIPMENT MECHANIC II	13	**16**
0	VEHICLE & EQUIPMENT MECHANIC III	14	**17**
0	VEHICLE & EQUIPMENT MECHANIC IV	15	**18**
1	INVENTORY SHOP FOREMAN	15	**18**

Water and Wastewater: We are requesting to increase the SCADA Technician position up 2 steps as the role has increased responsibilities due to the expansion of the control and data collection required to monitor and operate the systems as well as increased monitoring required for MDE compliance. This will impact 1 employee for a cost of **$4,119**.

# OF EMPLOYEES	JOB TITLE	CURRENT	PROPOSED
1	SCADA TECHNICIAN	23/11	**23/13**

Water and Wastewater: We are requesting to increase the Plant Operator job series up 1 grade to get closer to the state average per the MACO salary survey to be competitive in the labor market. These positions do require licenses. This will impact 39 employees for a cost of **$93,802**.

# OF EMPLOYEES	JOB TITLE	CURRENT	PROPOSED
18	PLANT OPERATOR TRAINEE	11/4 - 11/8, 11S/4-11S/20	**12/4-12/8, 12S/4-12S/20**
5	PLANT OPERATOR I	12/4-12/9	**13/4-13/9**
5	PLANT OPERATOR II	14/7-14/13	**15/7-15/13**
7	PLANT OPERATOR III	15/8-15/17	**16/8-16/21**
3	PLANT OPERATOR IV	17/9-17/12	**18/9-18/12**
1	ASSISTANT CHIEF PLAN OPERATOR	18/12	**19/12**

Thank you for your consideration.

Attachment

Worcester County
Government Center
Department of Human Resources
One West Market Street, Room 1301
Snow Hill, Maryland 21863-1213
410-632-0090
Fax: 410-632-5614

STACEY E. NORTON
Human Resources Director

PAT WALLS
Deputy Director

To: Weston Young, Chief Administrative Officer

From: Stacey Norton, Human Resources Director

Date: April 26, 2026

Subject: Request for General Fund New Positions, Additional Hours, or Reduction of Hours for the FY 2027 budget

---

Attached you will find the General Fund requests for:

1) 12 new positions
2) 180 additional hours for 1 HR intern position
3) 300 additional hours for 1 Roads Worker II position
4) 1,228 additional hours for part time Recreation Program Monitors
5) 200 additional hours for part time Welcome Center Greeter
6) Reduction of 1200 part time Custodial Monitor hours
7) Reduction of 830 part time Recreation Program Monitor II hours

These requests will cost $583,260.

Please note that the Sheriff's Office request for new positions is in a separate request.

Thank you for your consideration.

Attachments

Worcester County

Government Center
Department of Human Resources
One West Market Street, Room 1301
Snow Hill, Maryland 21863-1213
410-632-0090
Fax: 410-632-5614

STACEY E. NORTON
Human Resources Director

PAT WALLS
Deputy Director

To: Weston Young, Chief Administrative Officer

From: Stacey Norton, Human Resources Director

Date: March 31, 2026

Subject: FY 27 General Fund Request for Promotions

The County's past practice of approving reclassification of employees who obtain certifications and/or license the County needs to operate, passing probationary periods, meeting service record requirements, or are tied to a designated time in position etc. has resulted a request for pay changes for 46 General Fund employees.

The total cost for these requests for the General Fund is **$189,142**. These dollars are already included in the Department salary budget requests.

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

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

DRP	$ 8,029
Environmental Programs	$ 10,026
IT	$ 5,297
Emergency Services	$ 23,336
Jail	$ 93,179
Fire Marshal's Office	$ 14,352
Maintenance	$ 18,762
Roads	$ 8,652
Parks	$ 7,509
Total	$189,142

Thank you for your consideration.

Attachments

Worcester County

Government Center
Department of Human Resources
One West Market Street, Room 1301
Snow Hill, Maryland 21863-1213
410-632-0090
Fax: 410-632-5614

STACEY E. NORTON
Human Resources Director

PAT WALLS
Deputy Director

To: Weston Young, Chief Administrative Officer

From: Stacey Norton, Human Resources Director

Date: March 31, 2026

Subject: FY 27 General Fund Personnel Job Reclassifications – Open Session

---

We are requesting 25 job reclassifications or job title changes for the FY 27 general fund for a total cost of **$115,560**. This will impact 20 employees as some of these job classifications do not have an employee in that position. These requests are being made to enable us to attract and retain these positions in the current labor market. Some of these positions have assumed additional responsibilities.

State's Attorney's Office: We are requesting to reclassify 2 Special Investigator positions for a cost of $3,598. The States' Attorney's is asking for grade 25 to get parity with Sergeants in the Sheriff's Office. The HR Director recommends a grade 22.

# OF EMPLOYEES	JOB TITLE	CURRENT	PROPOSED
2	SPECIAL INVESTIGATOR	19	25

Development, Review, and Permitting: We are requesting to increase the License Permit Clerk positions I-III job series up 1 grade. These positions are using new workflows and technology. This will impact 2 employees for a cost of $5,658. We are requesting the new job series be:

# OF EMPLOYEES	JOB TITLE	CURRENT	PROPOSED
0	LICENSE PERMIT CLERK I	11	12
1	LICENSE PERMIT CLERK II	12	13
1	LICENSE PERMIT CLERK III	13	14

Environmental Programs: We are requesting to increase the License Permit Clerk positions I-III job series up 1 grade. These positions are using new workflows and technology. This will impact 1 employee for a cost of $2,454. We are requesting the new job series be:

# OF EMPLOYEES	JOB TITLE	CURRENT	PROPOSED
0	LICENSE PERMIT CLERK I	11	12
0	LICENSE PERMIT CLERK II	12	13
1	LICENSE PERMIT CLERK III	13	14

IT: We are requesting to increase the Database Administrator Programmer positions by 1 grade. This position has improved efficiencies and reporting in existing databases and saves us from using third party applications that are more expensive. This will impact 1 employee for a cost of $3,807.

# OF EMPLOYEES	JOB TITLE	CURRENT	PROPOSED
1	DATABASE ADMINISTRATOR/PROGRAMMER	23	24

Fire Marshal's Office: We are requesting to increase the job series by 2 grades to be competitive with other Fire Marshal Offices. This will impact 5 employees for a cost of $32,229.

# OF EMPLOYEES	JOB TITLE	CURRENT	PROPOSED
0	DEPUTY FIIRE MARSHAL INSPECTOR	19	21
0	DEPUTY FIIRE MARSHAL CERTIFIED	20	22
2	DEPUTY FIIRE MARSHAL FIRST CLASS	21	23
3	DEPUTY FIIRE MARSHAL CORPORAL	23	25

Roads: We are requesting to increase the Vehicle & Equipment Mechanic Job Series by 3 grades to be more competitive in the labor market. We lost 3 employees in the county, and it took months to fill the vacancies. This will impact 4 employees for a cost of $34,424.

# OF EMPLOYEES	JOB TITLE	CURRENT	PROPOSED
0	VEHICLE & EQUIPMENT MECHANIC II	13	16
3	VEHICLE & EQUIPMENT MECHANIC III	14	17
0	VEHICLE & EQUIPMENT MECHANIC IV	15	18
1	INVENTORY SHOP FOREMAN	15	18

PUBLIC WORKS/FLEET: We are requesting to increase the Vehicle & Equipment Mechanic Job Series by 3 grades to be more competitive in the labor market. We lost 3 employees in the county, and it took months to fill the vacancies. This will impact 4 employees and cost $33,384.

# OF EMPLOYEES	JOB TITLE	CURRENT	PROPOSED
0	VEHICLE & EQUIPMENT MECHANIC II	13	16
2	VEHICLE & EQUIPMENT MECHANIC III	14	17
2	VEHICLE & EQUIPMENT MECHANIC IV	15	18
0	INVENTORY SHOP FOREMAN	15	18

Recreation: We are requesting to reclassify the Swim Instructor position to a Swim Monitor with the same pay rate as the Recreation Program Monitor. Several employees will work both positions concurrently and we would like them to have the same pay rate. This will impact future hires for the Swim Program with a cost of $6.

# OF EMPLOYEES	JOB TITLE	CURRENT	PROPOSED
6-8 employees for a total of 600 hours	Swim Instructor to Swim Monitor	9/6	8/8

Thank you for your consideration.

Attachment

Worcester County

Government Center
Department of Human Resources
One West Market Street, Room 1301
Snow Hill, Maryland 21863-1213
410-632-0090
Fax: 410-632-5614

STACEY E. NORTON
Human Resources Director

PAT WALLS
Deputy Director

To: Weston Young, Chief Administrative Officer

From: Stacey Norton, Human Resource Director

Date: April 26, 2026

Subject: Sheriff's Office FY 27 Personnel Requests Summary

Below is a summary of the Sheriff's Office FY 27 personnel requests:

1) New Positions: $1,243,271 total cost
    a. Internal Affairs Supervisor - $287,837
    b. 4 – Deputy Sheriffs - $216,884 each or $867,536 for all 4
    c. Administrative Support Specialist - $87,899

2) Convert PT Deputy Sheriff to FT Deputy First Class: $5,278

3) Convert PT Deputy Sheriff to FT Deputy Sheriff: $3,277

4) Convert Corporal to Sergeant: $13,189

5) Regular tenure promotions to Deputy First Class for 5 Deputies: $17,056

6) Add steps up to step 9 to match total years of service for 25 Deputies and promote 12 Deputy Sheriffs to Deputy First Class as eligible: $84,241

7) Add specialty pay for 40 Deputies for a total of $33,500.

   The Deputy would be eligible to receive $500 for up to 2 specialties or a maximum of $1,000 per fiscal year. This pay would be paid in June in a lump sum if the Deputy Sheriff teaches classes/uses skills and remains employed in good standing for the entire fiscal year. These specialty certifications require annual recertification and/or ongoing proficiency outside of their original job scope and standard position requirements and we hope it will assist in retention of our Deputies.

   27 Deputies would be eligible for $1,000 and 13 Deputies would be eligible for $500.

   Examples of specialties are: Star Team, Firearms Instructor, Taser Instructor, Defensive Tactics Instructor, LEEMCC Instructor, JPX Instructor, Mechanical Breaching Instructor, General Instructor, CVSA, Crash Reconstruction, Crisis Negotiator, Drone Operator, and Foreign Language.

8) Reclassify the entire job series up 1 grade for Deputy Sheriff to Sergeant to be more competitive in the labor market. Reclassify Lieutenants, Captains, and Chief Deputy up almost 2 grades to increase the separation in salaries from Sergeants.

   Our current starting salary is a G22/S1, $63,128. A one (1) grade increase will move it to a G23/1, $ 66,206. Starting 7/9/26, a new Wicomico County Deputy will earn $70,000.

   This will impact 100 Deputies for a cost of $476,605.

NUMBER OF EMPLOYEES	JOB TITLE	CURRENT GRADE	REQUESTED GRADE
0	DEPUTY SHERIFF RECRUIT	22/1	23/1
32	DEPUTY SHERIFF	22	23
37	DEPUTY FIRST CLASS	23	24
13	CORPORAL	25	26
8	SERGEANT	27	28
1	INTERNAL AFFAIRS SUPERVISOR	NC $120,249	NC $131,680
6	LIEUTENANT	NC $126,262	NC $138,610
2	CAPTAIN	NC $132,575	NC $145,541
1	CHIEF DEPUTY	NC $139,204	NC $152,818

*The chart above includes the request for 4 new Deputy Sheriff positions and the new Internal Affairs Supervisor. NC = Non-Classified.

The total for all the Sheriff's Office personnel requests is $1,876,417

Thank you for your consideration.

Attachments

Worcester County

Government Center
Department of Human Resources
One West Market Street, Room 1301
Snow Hill, Maryland 21863-1213
410-632-0090
Fax: 410-632-5614

STACEY E. NORTON
Human Resources Director

PAT WALLS
Deputy Director

To: Weston Young, Chief Administrative Officer

From: Stacey Norton, Human Resources Director

Date: April 26, 2026

Subject: Sheriff's Office Request for 6 New Positions and 3 Position Conversions for the FY 27 budget

---

Attached you will find the Sheriff's Office request for 6 new positions and 3 position conversions. This is in the general fund. Below is a summary:

1) 6 new positions:
    a. Internal Affairs Supervisor for a cost of $287,837
    b. 4 Deputy Sheriff positions for a cost of $216,884 each or a total of $867,536
    c. 1 Administrative Support Specialist for a cost of $87,899
2) Convert 1 part time Deputy Sheriff to full time Deputy First Class for a cost of $5,278
3) Convert 1 part time Deputy Sheriff to a full time Deputy Sheriff for a cost of $3,277
4) Convert 1 Corporal position to a Sergeant position for a cost of $13,189

These requests will cost $1,265,015.

Attached you will find more details on the salary, benefit cost, new vehicle cost, and vehicle upfit costs.

Thank you for your consideration.

Attachments

Worcester County

Government Center
Department of Human Resources
One West Market Street, Room 1301
Snow Hill, Maryland 21863-1213
410-632-0090
Fax: 410-632-5614

STACEY E. NORTON
Human Resources Director

PAT WALLS
Deputy Director

To: Weston Young, Chief Administrative Officer

From: Stacey Norton, Human Resources Director

Date: April 26, 2026

Subject: FY 27 Sheriff's Office Request for Promotions

The Sheriff's Office is requesting 5 promotions from Deputy Sheriff to Deputy Sheriff First Class if they meet the requirements.

The total cost for these requests for the General Fund is **$17,056**.

These dollars are already included in the Sheriff's Office salary budget requests.

Thank you for your consideration.

Attachment

Worcester County

Government Center
Department of Human Resources
One West Market Street, Room 1301
Snow Hill, Maryland 21863-1213
410-632-0090
Fax: 410-632-5614

STACEY E. NORTON
Human Resources Director

PAT WALLS
Deputy Director

To: Weston Young, Chief Administrative Officer

From: Stacey Norton, Human Resources Director

Date: April 26, 2026

Subject: FY 27 Sheriff's Office Request to Pay Deputies Up to Step 9 for Prior Years of service

---

The Sheriff's Office's practice to hire new Deputies in at no more than step 5 of the pay scale regardless of the number of years of prior service at other agencies as a sworn law enforcement officer has made it difficult to recruit experienced Deputies.

We are requesting to add steps (up to step 9) to match total years of sworn law enforcement service for 25 Deputies and to promote 12 Deputy Sheriffs to Deputy First Class if eligible based on prior years of law enforcement service.

This request will impact 25 officers for a total cost of **$84,241**.

These dollars are already included in the Sheriff's Office salary budget request.

Thank you for your consideration.

Attachments

Worcester County

Government Center
Department of Human Resources
One West Market Street, Room 1301
Snow Hill, Maryland 21863-1213
410-632-0090
Fax: 410-632-5614

STACEY E. NORTON
Human Resources Director

PAT WALLS
Deputy Director

To: Weston Young, Chief Administrative Officer

From: Stacey Norton, Human Resources Director

Date: April 26, 2026

Subject: FY 27 Sheriff's Office Request for Specialty Pay

The Sheriff's Office is requesting specialty pay for 40 Deputy Sheriff's. This is new for the county.

This will impact 40 officers for a total cost of **$33,500**.

They are requesting to compensate the eligible Deputy Sheriffs $500 per specialty up to a maximum of two specialties or $1,000 a year. Twenty – seven (27) Deputies will be eligible for $1,000 and 13 Deputies will be eligible for $500.

This will be paid out in a lump sum in June if the Deputy Sheriff teaches classes and remains employed in good standing the entire fiscal year.

These specialty certifications require annual recertification and/or ongoing proficiency outside of their original job scope and standard position requirements and we hope it will assist in retention of our Deputies.

These dollars are already included in the Sheriff's Office salary budget request.

Thank you for your consideration.

Attachments

WCSO
Specialty Pay Categories Described

Sheriff's Tactical Armed Response Team (STAR) – 17
Unit specifically trained to manage high-risk operations, providing rapid, coordinated response to armed threats, critical incidents, and situations requiring advanced tactical intervention.

Crisis Negotiator - 3:
A specially trained law enforcement professional responsible for communicating with individuals involved in crisis situations, including barricaded subjects, hostage-takers, and emotionally disturbed persons to de-escalate incidents, gather critical information, and work toward peaceful resolution while supporting tactical operations.

Drug Recognition Expert (DRE) - 1:
A law enforcement officer specially trained and certified to identify impairment in drivers suspected of being under the influence of drugs other than, or in addition to, alcohol. DREs conduct standardized evaluations to determine impairment and identify the category or categories of drugs involved, in accordance with nationally recognized DRE protocols.

CVSA Operator - 3:
A specially trained and certified operator responsible for conducting Computer Voice Stress Analyzer (CVSA) examinations to assist in criminal, administrative, and internal investigations. The CVSA Operator conducts examinations in accordance with established protocols and provides results to investigators as an investigative aid.

Crash Reconstructionist - 4:
A trained deputy who conducts advanced crash investigations involving serious injury or fatalities, using scientific methods and technical analysis to reconstruct collisions and support criminal or civil proceedings.

Drone Operator (Unmanned Aircraft System Operator) - 5:
A specially trained and FAA Part 107–certified operator responsible for deploying and operating unmanned aircraft systems (UAS) to support law enforcement operations. Duties include aerial reconnaissance, search and rescue, crime scene documentation, crash investigation support, and situational awareness, in compliance with FAA regulations and agency policy.

JPX Instructor - 2:
A certified instructor responsible for training and certifying deputies in the safe and effective use of the JPX personal defense system. Duties include conducting initial and refresher training, ensuring compliance with agency policy and safety standards, and maintaining training and certification records. **JPX** refers to the **JPX Jet Protector**, a **less-lethal personal defense system** used by law enforcement as an alternative force option.

Firearms Instructor - 9:
A certified instructor responsible for training, qualifying, and evaluating deputies in the safe handling, operation, and lawful use of agency-authorized firearms. Duties include conducting initial and in-service firearms training, qualification courses, remedial instruction, and maintaining firearms training and certification records in accordance with agency policy and state standards.

TASER Instructor - 5:
A certified instructor responsible for training, certifying, and evaluating deputies in the safe and effective use of conducted electrical weapons (CEWs), including TASER devices. Duties include initial and refresher training, scenario-based instruction, legal updates, safety protocols, and maintenance of training and certification records in accordance with agency policy and manufacturer standards.

Defensive Tactics Instructor - 4:
A certified instructor responsible for training and evaluating deputies in approved defensive tactics, including control techniques, takedowns, handcuffing, ground defense, weapon retention, and subject control. Instruction emphasizes officer safety, proportional use of force, legal considerations, and injury prevention in accordance with agency policy and state standards.

Mechanical Breaching Instructor 2:
A certified instructor responsible for training and evaluating deputies in approved mechanical breaching techniques, including the safe and effective use of manual breaching tools to gain lawful entry during high-risk operations. Training emphasizes safety, legal authority, tool selection, damage control, and coordination with tactical operations in accordance with agency policy.

Less-Lethal Instructor - 2:
A certified instructor responsible for training, certifying, and evaluating deputies in the safe, lawful, and effective use of agency-approved less-lethal weapons and munitions. Instruction includes deployment techniques, target areas, decision-making, medical considerations, aftercare, reporting requirements, and compliance with agency use-of-force policy and manufacturer standards.

Law Enforcement Emergency Medical Care (LEEMCC) - 3:
A certified instructor responsible for training and evaluating deputies in law enforcement–specific first aid and emergency medical response. Instruction includes bleeding control, tourniquet application, wound care, CPR/AED awareness, medical aftercare following use-of-force incidents, and response to traumatic injuries, in accordance with agency policy and recognized medical guidelines.

Foreign Language Proficiency - 3:
A deputy able to communicate effectively (write/read/speak) in a language other than English for law enforcement purposes, including conducting interviews, providing instructions, assisting victims, and facilitating communication during enforcement and emergency situations.

Worcester County
Government Center
Department of Human Resources
One West Market Street, Room 1301
Snow Hill, Maryland 21863-1213
410-632-0090
Fax: 410-632-5614

STACEY E. NORTON
Human Resources Director

PAT WALLS
Deputy Director

To: Weston Young, Chief Administrative Officer

From: Stacey Norton, Human Resources Director

Date: April 26, 2026

Subject: FY 27 Sheriff's Office Request to Increase the Deputy Sheriff Job Series Up 1 Grade

---

The Sheriff's Office is requesting to reclassify the entire job series up 1 grade for Deputy Sheriff to Sergeant to be more competitive in the labor market. They are also requesting to reclassify Lieutenants, Captains, and Chief Deputy up almost 2 grades to increase the separation in salaries from Sergeants.

Our current starting salary is a G22/S1, $63,128. A one (1) grade increase will move it to a G23/1, $ 66,206. Starting 7/9/26, a new Wicomico County Deputy will earn $70,000.

This request will impact 100 Deputies for a cost of $476,605.

NUMBER OF EMPLOYEES	JOB TITLE	CURRENT GRADE	REQUESTED GRADE
0	DEPUTY SHERIFF RECRUIT	22/1	23/1
32	DEPUTY SHERIFF	22	23
37	DEPUTY FIRST CLASS	23	24
13	CORPORAL	25	26
8	SERGEANT	27	28
1	INTERNAL AFFAIRS SUPERVISOR	NC $120,249	NC $131,680
6	LIEUTENANT	NC $126,262	NC $138,610
2	CAPTAIN	NC $132,575	NC $145,541
1	CHIEF DEPUTY	NC $139,204	NC $152,818

*The chart above includes the request for 4 new Deputy Sheriff positions, the new Internal Affairs Supervisor, and the request to convert the part time Deputy to full time.

NC = Non-Classified.

Thank you for your consideration.

Attachments