

**AGENDA**  
**WORCESTER COUNTY COMMISSIONERS**

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

**Fiscal Year 2027 Budget Meetings**

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

**Budget Work Session; Tuesday, April 21, 2026**

1:00pm- Call to Order  
Meet with Departments - FY2027 Budget Requests

1:05pm-

Extension Office, Jim Lewis.....	1701
Health Department, Becky Jones.....	1301
Commission on Aging, Brandy Trader .....	1401
Elections, Jocelyn Abbott .....	1006
Sheriff, Matt Crisafulli.....	1101
States Attorney, Kris Heiser .....	1004
County Administration, Weston Young/Kim Reynolds .....	1001
Orphans Court, Weston Young/Kim Reynolds.....	1003
Other General Government, Weston Young/Kim Reynolds .....	1090
Wor-Wic Community College, Weston Young/Kim Reynolds .....	1502
Natural Resources, Weston Young/Kim Reynolds.....	1702
Taxes Shared w/Towns, Weston Young/Kim Reynolds.....	1901
Grants to Towns, Weston Young/Kim Reynolds .....	1902
Interfund, Weston Young/Kim Reynolds .....	1985

4:00 pm - **Adjourn**

***AGENDAS ARE SUBJECT TO CHANGE BASED ON TIME ALLOWED***

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

Expenditures		1701 Extension Service Budget Requested							
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount at 12/31/25	2025 Actual Amount	Department Comments
<b>Department: 1701 - Extension Service</b>									
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6100.010	Administrative Expense Administrative Expenses	8,300.00	8,300.00	7,700.00	600.00	8%	7,797.60	7,317.60	Increase in storage facility rent
6100.100	Administrative Expense Dues, Licenses & Subscriptions	634.00	634.00	749.00	(115.00)	-15%	464.00	394.51	
6100.190	Administrative Expense Office Supplies	6,000.00	6,000.00	6,000.00	0.00	0%	1,275.90	4,290.67	
6100.230	Administrative Expense Postage & Freight	1,000.00	1,000.00	1,000.00	0.00	0%	338.46	302.00	
6130.010	Equipment Maintenance Copier Lease	5,000.00	5,000.00	5,000.00	0.00	0%	1,040.49	6,748.93	
<i>Account Classification Total: Supplies &amp; Materials</i>		\$20,934.00	\$20,934.00	\$20,449.00	\$485.00	2%	\$10,916.45	\$19,053.71	
<i>OTHR CHGS - Other Charges</i>									
7120.020	Other Non-Matching Expenses Appropriation for Extension Svc	367,384.00	367,384.00	262,292.00	105,092.00	40%	131,146.00	247,500.00	Increase includes 3% COLA, 2.5% merit increase, and new Master Gardener position.
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$367,384.00	\$367,384.00	\$262,292.00	\$105,092.00	40%	\$131,146.00	\$247,500.00	
<b>Department Total: 1701 - Extension Service</b>		<b>\$388,318.00</b>	<b>\$388,318.00</b>	<b>\$282,741.00</b>	<b>\$105,577.00</b>	<b>37%</b>	<b>\$142,062.45</b>	<b>\$266,553.71</b>	



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund	<b>100 - General Fund</b>			
Department	<b>1701 - Extension Service</b>			
Account	<b>6100.010 - Administrative Expense Administrative Expenses</b>			
100.1701.6100.010	Storage Facility rent	1.0000	8,300.00	8,300.00
	Account <b>6100.010 - Administrative Expense Administrative Expenses</b> Totals	Transactions	1	<u>8,300.00</u>
	Account <b>6100.100 - Administrative Expense Dues, Licenses &amp; Subscriptions</b>			
100.1701.6100.100	Berlin Chamber	1.0000	110.00	110.00
100.1701.6100.100	Countryside Magazine Full Access	1.0000	50.00	50.00
100.1701.6100.100	Delmarva Chicken Association	1.0000	50.00	50.00
100.1701.6100.100	OC Chamber	1.0000	150.00	150.00
100.1701.6100.100	Ocean Pines Chamber	1.0000	35.00	35.00
100.1701.6100.100	Pocomoke Chamber	1.0000	39.00	39.00
100.1701.6100.100	Snow Hill Chamber	1.0000	150.00	150.00
100.1701.6100.100	Worcester Farm Burea	1.0000	50.00	50.00
	Account <b>6100.100 - Administrative Expense Dues, Licenses &amp; Subscriptions</b> Totals	Transactions	8	<u>\$634.00</u>
Account	<b>6100.190 - Administrative Expense Office Supplies</b>			
100.1701.6100.190	Office supplies based on actual costs	1.0000	6,000.00	6,000.00
	Account <b>6100.190 - Administrative Expense Office Supplies</b> Totals	Transactions	1	<u>\$6,000.00</u>
Account	<b>6100.230 - Administrative Expense Postage &amp; Freight</b>			
100.1701.6100.230	Postage based on trend	1.0000	1,000.00	1,000.00
	Account <b>6100.230 - Administrative Expense Postage &amp; Freight</b> Totals	Transactions	1	<u>\$1,000.00</u>
Account	<b>6130.010 - Equipment Maintenance Copier Lease</b>			
100.1701.6130.010	Copier lease based on new copier agreement	1.0000	5,000.00	5,000.00
	Account <b>6130.010 - Equipment Maintenance Copier Lease</b> Totals	Transactions	1	<u>\$5,000.00</u>
Account	<b>7120.020 - Other Non-Matching Expenses Appropriation for Extension Svc</b>			
100.1701.7120.020	Matching appropriation Salary, Fringe, Benefits, Travel	1.0000	367,384.00	367,384.00
	Account <b>7120.020 - Other Non-Matching Expenses Appropriation for Extension Svc</b> Totals	Transactions	1	<u>\$367,384.00</u>
	Department <b>1701 - Extension Service</b> Totals	Transactions	13	<u>\$388,318.00</u>
	Fund <b>100 - General Fund</b> Totals	Transactions	13	<u>\$388,318.00</u>
	<b>EXPENSES Totals</b>	Transactions	13	<u>\$388,318.00</u>
	Grand Totals	Transactions	13	<u>\$388,318.00</u>

DEPARTMENT BUDGET SUMMARY			
Department or Agency:	University of MD Extension	Department Number:	1701
Fund: 100	General Fund	Function:	Conservation of Natural Resources
Mission Statement:			
<p>University of Maryland Extension (UME) is Maryland’s premier outreach network, with expertise as near as residents’ county and city Extension offices. University of Maryland Extension is recognized locally, nationally, and internationally for providing accessible, unbiased expert knowledge that people can use to improve their economic stability, their quality of life and community, and the environment in which they live.</p> <p>UME is a statewide, non-formal education system within the College of Agriculture and Natural Resources and the University of Maryland Eastern Shore. UME educational programs and problem-solving assistance are available to residents and are based on the research and experience of land-grant universities such as the University of Maryland College Park.</p> <p>Worcester County has had an Extension office since 1915, when John F. Monroe arrived as the first County Agent. Extension was designed to "educate citizens to apply practical, research-based knowledge to critical issues facing individuals, families, communities, the state and our global partners." Accomplishments of this goal are reached through workshops, seminars, clinics, newsletters, on-site visits, classes and media efforts. A core group of community leaders helps to serve as the Worcester County Extension Advisory Council. These volunteers help to determine unmet county needs and make recommendations for ways Worcester County Extension can address those needs through high-quality educational programs.</p>			
Program Services: (Statistics)			
<ul style="list-style-type: none"> <li> <p><b>Nutrient Management:</b> Nutrient Management Advisors serving Worcester County completed 3 new plans adding 195 acres to the 8.135 acres from the 31 updated nutrient management plans. This service is at no charge to the agriculture community. The advisors met with clients several times in the office, virtually and/or on the farm during 2025.</p> </li> </ul>			
<ul style="list-style-type: none"> <li> <p><b>4-H Youth Development:</b> Worcester County has a full time 4-H educator, one full time program assistant and one part-time program assistant. The team reached 1,629 youth in Worcester County Public Schools, community clubs, specialty clubs and other outreach with approved curriculum including but not limited to STEAM, robotics, DNA extraction, Tadpole to Frog, Indigenous Culture &amp; the Science of Corn, Birds and Mammals, Marine Science, Pollinator programming &amp; much more. Worcester County 4-H maintains a robust certified volunteer roster of 33 individuals who lead and mentor youth. 1,155 volunteer hours in 2025 have a value of \$40,182 based on the MD hourly volunteer rate of \$34.79/hour.</p> </li> </ul>			
<p><b>Family and Consumer Science:</b> University of Maryland Extension faculty provide Worcester County residents with essential programming in financial literacy and nutrition education. Following the elimination of SNAP-Ed funding through the Big Beautiful Bill, the Family and Consumer Sciences (FCS) educator position in Worcester County transitioned from a primary focus on health insurance and technical education literacy to a combined role delivering both finance and nutrition education in order to maintain critical nutrition education services. This transition expanded the scope of responsibilities needed to effectively support vulnerable populations in making informed decisions related to food access, health, and financial stability.</p> <ul style="list-style-type: none"> <li> <p>In 2025, Worcester County’s SNAP-Ed Educator partnered with six youth-serving sites and three food distribution sites, reaching 1,232 participants through direct nutrition education lessons. The program also provided 400 food tasting opportunities and distributed educational resources to 8,230 community members. Additionally, the educator supported 33 trained trainers who implemented SNAP-Ed curriculum across the county. Through these efforts, 120 health-promoting policy, systems, and environmental (PSE) changes were implemented with assistance from the Agent Associate.</p> <p>Food access initiatives further strengthened community impact through collaboration with three additional sites, where 17 tasting opportunities were conducted. These efforts reached 37 participants through direct education and an additional 1,415 individuals through educational resource distribution, with materials disseminated on 30 occasions. Collectively, these activities resulted in 27 additional health-promoting policy, systems, and environmental outputs supported by the Agent Associate.</p> </li> </ul>			

**Agriculture:** UME faculty conducted numerous agriculture programs for the residents of Worcester County and beyond. These included Mt. Hermon Plow Days reaching 500 4th graders plus adult chaperones, Ag Awareness Days held in Queen Anne's County which saw 527 participants, Junior Achievement Inspire Event which reached 2,148 youth from throughout the Eastern Shore, and an 8 session Backyard Farming series with 299 participants. The Kid Kam Project in collaboration with the Worcester Technical High School was an area wide success as the community could log in to a live feed to see the progression of the two goats in the last stages before having their kids. One was even born during the school day with students present. WBOC News did two feature stories and the Board of Education issued a widely publicized press release. The eleven Commercial Poultry in-person meetings and field days had nearly 1,500 participants. Our AgFS agent taught nine sessions to allow 33 participants to renew their Private Pesticide Applicators License. During 2025, there were 67 one on one consultations. The agent was also a guest lecturer on campus at UMD College Park reaching an audience of 340.

University of Maryland Extension Faculty provide timely, research-based information through programs & print materials, in-depth consultations, field demonstrations & electronic resources to improve crop production, assist farmers in the maintenance of required certifications & serve all levels of producers, including: livestock, pasture, hay, nursery, vegetable, agro tourism, small farms & wineries in Worcester County.

**Statistical Data:**

Description of Statistal Data	Actual FY2024	Actual FY2025	Estimate FY2026	Estimate FY2027
Number of nutrient management plans completed	191	34		
Number of NM acres planned at no charge	5833	8330		
Number of youth reached in 4-H programs	1481	1629		
Value of 4-H volunteer hours at MD hourly rate	\$39,284	\$40,182		
Number of students/parents reached via SNAP-Ed nutrition	2371	40000		

**Expenditures:**

Expenditure Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Budget Request FY2027	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Supplies & Materials	15,141	19,054	20,449	20,934	2%
Maintenance & Services	55	-	-		0%
Other Charges	117,816	247,500	262,292	367,384	6%
Capital Outlay					0%
<b>Total</b>	<b>133,012</b>	<b>266,554</b>	<b>282,741</b>	<b>388,318</b>	<b>37%</b>

**Staffing (Full Time Equivalent):**

	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Budget Request FY2027	% Change
No County Employees	0.0	0.0	0.0	0.0	0%
<b>Total</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0%</b>

**Summary of Budget Increase/Decrease Request :**

Description of Increase/Decrease	\$ Increase/Decrease	% Inc/(Dec)
In addition to the 3% COLA and 2.5% Merit increase for salaries, fringe and L&A, we are seeking a new position for a Home Horticulture Educator/Master Gardener Coordinator to include salary and fringe. Supplies & Materials increase is due to the anticipated rent increase for offsite storage units with U-Haul which insured a 6% increase in FY25. Personnel related cost increases is due to the State mandated 3% COLA and 2.5% Merit increases.	\$ 105,577	37%

**Contact Information**

Name:	James Lewis	Address 1:	Worcester County Extension
Title:	Interim Area Extension Director	Address 2:	P. O. Box 219
Email:	<a href="mailto:jlewis2@umd.edu">jlewis2@umd.edu</a>	City/State:	Snow Hill
Telephone:	410-632-1972	Zip Code:	21863

January 21, 2026

Kim Reynolds, Budget Officer  
Worcester County Government Center  
One West Market Street  
Snow Hill, MD 21863

Dear Kim:

Attached is the Worcester County Fiscal Year 2027 Operating Budget Request for University of Maryland Extension Worcester County. The total County funding request is \$388,318 reflective of a 6.45% increase over existing FY2026 Worcester County appropriations. The total direct funding portion of the budget increased by \$485 or 2.37%. We are respectfully requesting the addition of a new full time Professional Track faculty position for a Home Horticulture Educator/Master Gardener Coordinator. The overall budget with all line increases and the request for this new position will reflect an overall increase of 37.34%. A detailed request is found below and on the attached budget submission documents.

- **Appropriation for Extension Services Expenses:** The Extension Services Expense line has been adjusted to reflect an increase of \$17,061 representing a \$700 one-time increase per Non-Exempt employee plus 3% COLA and 2.5% merit increases to the portion of all Extension salaries funded by the *Worcester* County government. Worcester County funds 47% of the salaries of employees in the Worcester County Extension office. The University will provide the additional funding for this increase on those salary appropriations funded at the State and Federal levels.
- **Administrative Expense—Administration/Storage:** After the large increase we experienced in FY25, we proactively increased our request for the storage budget by 5%, however, U-Haul issued an increase of 6% creating a \$98 shortfall. Anticipating the same level our increase for FY27, we have increased our request by 6% over what we paid in FY26, while hoping for a lesser increase. Staff will work on taking measures to consolidate the outside units or possibly move some equipment to a less expensive storage facility in Berlin.
- **Administrative Expense—Dues, Licenses and Subscriptions:** The requested amount is based on current costs, seeing a decrease of \$115 over FY26. Memberships and subscriptions may roll across fiscal years.
- **Administrative Expense—Office Supplies:** Remains flat
- **Administrative Expense—Postage:** Remains flat
- **Administrative Expense—Telephone:** The University pays for all communications services including telephone and high-speed internet. We eliminated this line item.

- Home Horticulture/Master Gardener Coordinator (Newly proposed position)** - Worcester County has a robust Master Gardener program with over 50 volunteers. The Master Gardener Coordinator serving our county works out of Wicomico, and her time is split between Master Gardener (20%) and Commercial Horticulture (80%). Home horticulture is a significant economic driver, represented by a **\$36.9 billion DIY industry** where households invest an average of **\$407 annually**. To protect this personal investment, residents increasingly rely on the University of Maryland Extension (UME) for unbiased expertise on pest management, plant disease, and sustainable landscaping. Establishing a dedicated Home Horticulture/Master Gardener Educator position in Worcester County is a strategic investment in community resilience, environmental stewardship, and economic vitality. Data from an Upper Shore County demonstrates that professional leadership enables volunteers to contribute over **2,800 hours annually**—a service value of approximately **\$100,710 per year**. Under the supervision of a dedicated Educator, these volunteers have successfully engaged 5,000 residents, leading to significant behavioral changes: **42% of participants reduced pesticide use, 30% reduced fertilizer use, and 75% reported reduced food costs**. To replicate this high-impact success in Worcester County, a professional Educator is required to manage recruitment, oversee the rigorous 40-hour intern training, and facilitate the online and in-person outreach that empowers residents to adopt sustainable, research-based horticultural practices. The Master Gardener volunteers have expressed their strong desire to have a coordinator based in Worcester County. Ideally, this position would be a full time Professional Track Faculty position with full benefits. The salary range for a Home Horticulture and Master Gardener Agent Associate is: Bachelor's range: \$49,073-\$63,073, Master's range: \$51,290-\$65,290. Based upon the high Master's degree salary figure, the fringe benefit amount at 30.7% is \$22,044 for a total of \$85,334.

A total of eight faculty and staff are currently providing Extension Services from the UME Worcester County Office. These include Agriculture & Food Systems faculty, Family and Consumer Sciences faculty, Nutrient Management Advisor, 4-H Youth Development faculty and staff, and administrative support staff. There are many other regional faculty and support positions that make up the Lower Shore Extension cluster, including soil science/agronomy, as well as numerous Maryland state specialists who provide direct Extension support to the residents of Worcester County.

University of Maryland Extension appreciates the support and partnership with Worcester County. We will continue to provide accessible, unbiased expert knowledge that people can use to improve their economic stability, their quality of life and community, and the environment in which they live.

If you have any questions, please feel free to e-mail me or call me at (410) 763-0130. Thank you for your time and consideration.

Sincerely,

*Jim Lewis*

Jim Lewis  
Interim Area Extension Director

Revenues		1301 Health Department Budget Requested							
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount at 12/31/25	2025 Actual Amount	Department Comments
<b>Department: 1301 - Health Department</b>									
<b>Location: 200 - Administration</b>									
<i>LIC/PRMT - Licenses and Permits</i>									
4950	Health Permits	440,000.00	440,000.00	426,915.00	13,085.00	3%	55,033.00	457,578.00	Based on prior year actuals.
<i>Account Classification Total: Licenses and Permits</i>		\$440,000.00	\$440,000.00	\$426,915.00	\$13,085.00	3%	\$55,033.00	\$457,578.00	
<i>INTGOV ST - Intergovernmental - State Revenues</i>									
5543	Dental Program Reimbursement	30,751.00	30,751.00	16,721.00	14,030.00	84%	3,512.48	26,662.08	This revenue offsets the Dental Program Expenses.
<i>Account Total: Intergovernmental - State Revenues</i>		\$30,751.00	\$30,751.00	\$16,721.00	\$14,030.00	84%	\$3,512.48	\$26,662.08	
<b>Location Total: 200 - Administration</b>		\$470,751.00	\$470,751.00	\$443,636.00	\$27,115.00	6%	\$58,545.48	\$484,240.08	
<b>Department Total: 1301 - Health Department</b>		<b>\$470,751.00</b>	<b>\$470,751.00</b>	<b>\$443,636.00</b>	<b>\$27,115.00</b>	<b>6%</b>	<b>\$58,545.48</b>	<b>\$484,240.08</b>	

Expenditures		1301 Health Department Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount at 12/31/25	2025 Actual Amount	Department Comments	
<b>Department: 1301 - Health Department</b>										
<b>Location: 200 - Administration</b>										
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>										
6100.010	Administrative Expense Administrative Expenses	200.00	200.00	0.00	200.00	N/A	100.10	0.00	Administrative Supplies	
<i>Account Classification Total: Supplies &amp; Materials</i>		\$200.00	\$200.00	\$0.00	\$200.00		\$100.10	\$0.00		
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>										
6900.025	Advertising Legal Advertisements	2,500.00	2,500.00	2,500.00	0.00	0%	296.00	115.50		
<i>Account Classification Total: Maintenance &amp; Services</i>		\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	0%	\$296.00	\$115.50		
<i>OTHR CHGS - Other Charges</i>										
7120.050	Other Non-Matching Expenses Health Dept Ocean City Apartment	0.00	0.00	0.00	0.00	N/A	0.00	17,055.00		
7120.060	Other Non-Matching Expenses Health Dept On Call	26,468.00	26,468.00	26,468.00	0.00	0%	4,377.38	18,489.01		
7130.020	Matching Appropriation Health Department State Share	6,379,898.00	9,621,382.00	11,254,986.00	(1,633,604.00)	-15%	0.00	5,422,660.00	Request 2% COLA & 1 additional FTE, potential State Mandate of CORE Matching Funds	
<i>Account Classification Total: Other Charges</i>		\$6,406,366.00	\$9,647,850.00	\$11,281,454.00	(\$1,633,604.00)	-14%	\$4,377.38	\$5,458,204.01		
<i>CAP EQ - Capital Equipment</i>										
9010.010	Capital Equipment New Vehicles	30,000.00	30,000.00	56,048.00	(26,048.00)	-46%	0.00	0.00	Requesting 1 vehicle replacement	
<i>Account Classification Total: Capital Equipment</i>		\$30,000.00	\$30,000.00	\$56,048.00	(\$26,048.00)	-46%	\$0.00	\$0.00		
<b>Location Total: 200 - Administration</b>		\$6,439,066.00	\$9,680,550.00	\$11,340,002.00	(\$1,659,452.00)	-15%	\$4,773.48	\$5,458,319.51		
<b>Location: 300 - Snow Hill Branch</b>										
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>										
6550.030	Building Site Expenses Carpet/VCT Cleaning	4,200.00	4,200.00	3,240.00	960.00	30%	0.00	4,178.44	Increase based on FY25 actual costs.	
6550.040	Building Site Expenses Cleaning Contract	51,799.00	51,799.00	50,289.00	1,510.00	3%	20,841.37	47,572.96	Increase based on cleaning contract.	
6550.060	Building Site Expenses Electricity	70,000.00	70,000.00	70,000.00	0.00	0%	25,473.29	60,690.70		
6550.070	Building Site Expenses Elevator Testing	3,777.00	3,777.00	3,700.00	77.00	2%	1,898.33	3,777.00		
6550.080	Building Site Expenses Fire Alarm Testing	600.00	600.00	600.00	0.00	0%	0.00	401.13		
6550.081	Building Site Expenses Fire Extinguishers	200.00	200.00	200.00	0.00	0%	0.00	190.50		
6550.085	Building Site Expenses Generator Fuel Oil	1,000.00	1,000.00	1,000.00	0.00	0%	0.00	0.00		
6550.090	Building Site Expenses General Maintenance Repairs	35,000.00	35,000.00	27,000.00	8,000.00	30%	5,703.33	32,009.19	General Maintenance increase based on FY25 actual costs.	
6550.100	Building Site Expenses Generator Services & Repairs	3,500.00	3,500.00	3,500.00	0.00	0%	0.00	1,389.73		
6550.120	Building Site Expenses Heating Propane	70,000.00	70,000.00	70,000.00	0.00	0%	14,733.56	63,062.38		
6550.124	Building Site Expenses HVAC Loop Water Treatment	550.00	550.00	550.00	0.00	0%	130.49	521.96		
6550.180	Building Site Expenses Pest Control/Termite Insp	500.00	500.00	500.00	0.00	0%	142.00	415.80		

Expenditures		1301 Health Department Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount at 12/31/25	2025 Actual Amount	Department Comments	
6550.220	Building Site Expenses Security Alarm Monitoring	750.00	750.00	550.00	200.00	36%	600.00	660.00		
6550.242	Building Site Expenses Sewage Pump Monitoring	650.00	650.00	550.00	100.00	18%	250.00	600.00		
6550.250	Building Site Expenses Sprinkler Testing	3,650.00	3,650.00	3,650.00	0.00	0%	1,637.50	3,450.00		
6550.270	Building Site Expenses Telephone	26,000.00	26,000.00	24,500.00	1,500.00	6%	15,148.49	23,461.05		
6550.280	Building Site Expenses Tipping Fees	400.00	400.00	400.00	0.00	0%	34.40	78.40		
6550.300	Building Site Expenses Trash Removal	1,866.00	1,866.00	1,866.00	0.00	0%	760.53	1,491.50		
6550.310	Building Site Expenses Water & Sewer	4,500.00	4,500.00	4,000.00	500.00	13%	2,418.76	4,296.46		
6700.250	Other Maint. & Svcs Internet Service	1,800.00	1,800.00	1,800.00	0.00	0%	1,040.62	4,611.20		
<i>Account Classification Total: Maintenance &amp; Services</i>		\$280,742.00	\$280,742.00	\$267,895.00	\$12,847.00	5%	\$90,812.67	\$252,858.40		
<b>Location Total: 300 - Snow Hill Branch</b>		\$280,742.00	\$280,742.00	\$267,895.00	\$12,847.00	5%	\$90,812.67	\$252,858.40		
<b>Location: 310 - Pocomoke Branch</b>										
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>										
6550.030	Building Site Expenses Carpet/VCT Cleaning	0.00	0.00	0.00	0.00	N/A	0.00	609.96		
6550.040	Building Site Expenses Cleaning Contract	12,457.00	12,457.00	12,094.00	363.00	3%	5,011.68	11,364.26		
6550.050	Building Site Expenses Custodial Supplies	50.00	50.00	50.00	0.00	0%	0.00	0.00		
6550.060	Building Site Expenses Electricity	19,000.00	19,000.00	19,000.00	0.00	0%	8,721.11	15,986.97		
6550.080	Building Site Expenses Fire Alarm Testing	300.00	300.00	300.00	0.00	0%	0.00	175.57		
6550.081	Building Site Expenses Fire Extinguishers	100.00	100.00	100.00	0.00	0%	0.00	14.00		
6550.090	Building Site Expenses General Maintenance Repairs	4,800.00	4,800.00	4,800.00	0.00	0%	652.77	2,704.89		
6550.110	Building Site Expenses Heating Fuel Oil	8,000.00	8,000.00	8,000.00	0.00	0%	3,158.75	6,073.90		
6550.124	Building Site Expenses HVAC Loop Water Treatment	300.00	300.00	300.00	0.00	0%	65.25	261.00		
6550.180	Building Site Expenses Pest Control/Termite Insp	1,000.00	1,000.00	1,000.00	0.00	0%	208.50	787.90		
6550.220	Building Site Expenses Security Alarm Monitoring	300.00	300.00	300.00	0.00	0%	150.00	204.00		
6550.270	Building Site Expenses Telephone	5,800.00	5,800.00	5,200.00	600.00	12%	1,427.07	5,702.17		
6550.280	Building Site Expenses Tipping Fees	50.00	50.00	50.00	0.00	0%	0.00	10.00		
6550.300	Building Site Expenses Trash Removal	20.00	20.00	20.00	0.00	0%	0.00	0.00		
6700.250	Other Maint. & Svcs Internet Service	2,100.00	2,100.00	2,100.00	0.00	0%	1,040.62	2,538.31		
<i>Account Classification Total: Maintenance &amp; Services</i>		\$54,277.00	\$54,277.00	\$53,314.00	\$963.00	2%	\$20,435.75	\$46,432.93		
<b>Location Total: 310 - Pocomoke Branch</b>		\$54,277.00	\$54,277.00	\$53,314.00	\$963.00	2%	\$20,435.75	\$46,432.93		
<b>Location: 320 - Berlin Branch</b>										
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>										
6550.030	Building Site Expenses Carpet/VCT Cleaning	3,300.00	3,300.00	3,300.00	0.00	0%	0.00	1,010.10		

Expenditures		1301 Health Department Budget Requested							
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount at 12/31/25	2025 Actual Amount	Department Comments
6550.040	Building Site Expenses Cleaning Contract	20,828.00	20,828.00	20,221.00	607.00	3%	8,380.06	18,751.65	
6550.060	Building Site Expenses Electricity	26,000.00	26,000.00	26,000.00	0.00	0%	9,269.62	21,617.05	
6550.080	Building Site Expenses Fire Alarm Testing	535.00	535.00	535.00	0.00	0%	0.00	376.13	
6550.081	Building Site Expenses Fire Extinguishers	175.00	175.00	175.00	0.00	0%	0.00	58.00	
6550.090	Building Site Expenses General Maintenance Repairs	12,000.00	12,000.00	12,000.00	0.00	0%	664.31	5,650.42	
6550.100	Building Site Expenses Generator Services & Repairs	5,000.00	5,000.00	5,000.00	0.00	0%	0.00	450.00	
6550.120	Building Site Expenses Heating Propane	9,000.00	9,000.00	7,500.00	1,500.00	20%	1,767.25	8,554.44	Heating Propane increase based on FY25 actual costs
6550.124	Building Site Expenses HVAC Loop Water Treatment	650.00	650.00	650.00	0.00	0%	156.59	626.36	
6550.180	Building Site Expenses Pest Control/Termite Insp	650.00	650.00	400.00	250.00	63%	142.00	640.80	
6550.220	Building Site Expenses Security Alarm Monitoring	450.00	450.00	450.00	0.00	0%	450.00	381.00	
6550.270	Building Site Expenses Telephone	10,680.00	10,680.00	10,680.00	0.00	0%	4,487.92	9,680.29	
6550.280	Building Site Expenses Tipping Fees	300.00	300.00	300.00	0.00	0%	0.00	20.00	
6550.300	Building Site Expenses Trash Removal	3,098.00	3,098.00	3,098.00	0.00	0%	1,263.37	2,477.20	
6700.250	Other Maint. & Svcs Internet Service	2,880.00	2,880.00	2,880.00	0.00	0%	1,040.62	2,853.30	
<i>Account Classification Total: Maintenance &amp; Services</i>		\$95,546.00	\$95,546.00	\$93,189.00	\$2,357.00	3%	\$27,621.74	\$73,146.74	
<b>Location Total: 320 - Berlin Branch</b>		\$95,546.00	\$95,546.00	\$93,189.00	\$2,357.00	3%	\$27,621.74	\$73,146.74	
<b>Location: 330 - Ocean City Branch</b>									
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6550.030	Building Site Expenses Carpet/VCT Cleaning	200.00	200.00	200.00	0.00	0%	0.00	0.00	
6550.040	Building Site Expenses Cleaning Contract	6,091.00	6,091.00	5,913.00	178.00	3%	2,322.60	4,195.20	
6550.060	Building Site Expenses Electricity	3,000.00	3,000.00	3,000.00	0.00	0%	1,100.88	2,075.64	
6550.080	Building Site Expenses Fire Alarm Testing	450.00	450.00	450.00	0.00	0%	0.00	351.13	
6550.081	Building Site Expenses Fire Extinguishers	250.00	250.00	250.00	0.00	0%	0.00	0.00	
6550.090	Building Site Expenses General Maintenance Repairs	3,000.00	3,000.00	3,000.00	0.00	0%	1,501.11	1,155.64	
6550.120	Building Site Expenses Heating Propane	2,500.00	2,500.00	1,550.00	950.00	61%	331.05	1,941.66	Heating propane increase based on FY25 actuals
6550.180	Building Site Expenses Pest Control/Termite Insp	400.00	400.00	400.00	0.00	0%	142.00	340.80	
6550.220	Building Site Expenses Security Alarm Monitoring	300.00	300.00	300.00	0.00	0%	150.00	204.00	
6550.270	Building Site Expenses Telephone	2,900.00	2,900.00	2,900.00	0.00	0%	707.54	2,839.17	
6550.280	Building Site Expenses Tipping Fees	50.00	50.00	25.00	25.00	100%	20.00	35.20	
6550.300	Building Site Expenses Trash Removal	40.00	40.00	40.00	0.00	0%	0.00	0.00	

Expenditures		1301 Health Department Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount at 12/31/25	2025 Actual Amount	Department Comments	
6550.310	Building Site Expenses Water & Sewer	2,000.00	2,000.00	2,000.00	0.00	0%	294.20	1,610.00		
6700.250	Other Maint. & Svcs Internet Service	2,340.00	2,340.00	2,340.00	0.00	0%	1,034.34	2,138.02		
<i>Account Classification Total: Maintenance &amp; Services</i>		\$23,521.00	\$23,521.00	\$22,368.00	\$1,153.00	5%	\$7,603.72	\$16,886.46		
<b>Location Total: 330 - Ocean City Branch</b>		\$23,521.00	\$23,521.00	\$22,368.00	\$1,153.00	5%	\$7,603.72	\$16,886.46		
<b>Location: 345 - Berlin Dental Clinic</b>										
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>										
6550.030	Building Site Expenses Carpet/VCT Cleaning	200.00	200.00	200.00	0.00	0%	0.00	98.64		
6550.040	Building Site Expenses Cleaning Contract	4,761.00	4,761.00	4,622.00	139.00	3%	2,031.29	4,573.37		
6550.060	Building Site Expenses Electricity	8,500.00	8,500.00	8,500.00	0.00	0%	3,222.52	7,364.89		
6550.080	Building Site Expenses Fire Alarm Testing	450.00	450.00	450.00	0.00	0%	0.00	351.13		
6550.081	Building Site Expenses Fire Extinguishers	20.00	20.00	20.00	0.00	0%	0.00	10.50		
6550.090	Building Site Expenses General Maintenance Repairs	3,000.00	3,000.00	3,000.00	0.00	0%	402.38	1,194.61		
6550.120	Building Site Expenses Heating Propane	4,600.00	4,600.00	4,600.00	0.00	0%	387.85	2,975.25		
6550.180	Building Site Expenses Pest Control/Termite Insp	450.00	450.00	400.00	50.00	13%	142.00	415.80		
6550.220	Building Site Expenses Security Alarm Monitoring	300.00	300.00	300.00	0.00	0%	150.00	204.00		
6550.255	Building Site Expenses Stormwater Utility Fee	150.00	150.00	150.00	0.00	0%	58.35	140.04		
6550.270	Building Site Expenses Telephone	6,500.00	6,500.00	5,000.00	1,500.00	30%	1,989.73	6,537.53	Telephone based on FY25 actual costs	
6550.280	Building Site Expenses Tipping Fees	20.00	20.00	20.00	0.00	0%	0.00	0.00		
6700.250	Other Maint. & Svcs Internet Service	1,800.00	1,800.00	1,800.00	0.00	0%	1,080.57	2,796.32		
<i>Account Classification Total: Maintenance &amp; Services</i>		\$30,751.00	\$30,751.00	\$29,062.00	\$1,689.00	6%	\$9,464.69	\$26,662.08		
<b>Location Total: 345 - Berlin Dental Clinic</b>		\$30,751.00	\$30,751.00	\$29,062.00	\$1,689.00	6%	\$9,464.69	\$26,662.08		
<b>Location: 700 - School Safety</b>										
<i>OTHR CHGS - Other Charges</i>										
7120.350	Other Non-Matching Expenses School Safety	189,755.00	189,755.00	189,755.00	0.00	0%	29,446.11	189,755.00		
<i>Account Classification Total: Other Charges</i>		\$189,755.00	\$189,755.00	\$189,755.00	\$0.00	0%	\$29,446.11	\$189,755.00		
<b>Location Total: 700 - School Safety</b>		\$189,755.00	\$189,755.00	\$189,755.00	\$0.00	0%	\$29,446.11	\$189,755.00		
<b>Department Total: 1301 - Health Department</b>		<b>\$7,113,658.00</b>	<b>\$10,355,142.00</b>	<b>\$11,995,585.00</b>	<b>(\$1,640,443.00)</b>	<b>-14%</b>	<b>\$190,158.16</b>	<b>\$6,064,061.12</b>		



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund	<b>100 - General Fund</b>			
Department	<b>1301 - Health Department</b>			
Location	<b>200 - Administration</b>			
Account	<b>6100.010 - Administrative Expense Administrative Expenses</b>			
100.1301.200.6100.010	Administrative Supplies	1.0000	200.00	200.00
	Account	<b>6100.010 - Administrative Expense Administrative Expenses Totals</b>		Transactions
				1
				<u>200.00</u>
				\$200.00
Account	<b>6900.025 - Advertising Legal Advertisements</b>			
100.1301.200.6900.025	Ads based on trend	1.0000	2,500.00	2,500.00
	Account	<b>6900.025 - Advertising Legal Advertisements Totals</b>		Transactions
				1
				<u>2,500.00</u>
				\$2,500.00
Account	<b>7120.060 - Other Non-Matching Expenses Health Dept On Call</b>			
100.1301.200.7120.060	On call based on trend	1.0000	26,468.00	26,468.00
	Account	<b>7120.060 - Other Non-Matching Expenses Health Dept On Call Totals</b>		Transactions
				1
				<u>26,468.00</u>
				\$26,468.00
Account	<b>7130.020 - Matching Appropriation Health Department State Share</b>			
100.1301.200.7130.020	CORE Funding Request Local Health Dept -2% COLA & 1 addl FTE	1.0000	6,379,897.00	6,379,897.00
100.1301.200.7130.020	Updated Becky Potential State Mandate to CORE Funding	1.0000	3,241,485.00	3,241,485.00
	Account	<b>7130.020 - Matching Appropriation Health Department State Share Totals</b>		Transactions
				2
				<u>\$9,621,382.00</u>
				\$9,621,382.00
Account	<b>9010.010 - Capital Equipment New Vehicles</b>			
100.1301.200.9010.010	Replace 1 vehicle	1.0000	30,000.00	30,000.00
	Account	<b>9010.010 - Capital Equipment New Vehicles Totals</b>		Transactions
				1
				<u>\$30,000.00</u>
				\$30,000.00
	Location	<b>200 - Administration Totals</b>		Transactions
				6
				<u>\$9,680,550.00</u>
				\$9,680,550.00
Location	<b>300 - Snow Hill Branch</b>			
Account	<b>6550.030 - Building Site Expenses Carpet/VCT Cleaning</b>			
100.1301.300.6550.030	Carpet Cleaning based on FY25 actual costs	1.0000	4,200.00	4,200.00
	Account	<b>6550.030 - Building Site Expenses Carpet/VCT Cleaning Totals</b>		Transactions
				1
				<u>\$4,200.00</u>
				\$4,200.00
Account	<b>6550.040 - Building Site Expenses Cleaning Contract</b>			
100.1301.300.6550.040	Based on cleaning Contract	1.0000	51,799.00	51,799.00
	Account	<b>6550.040 - Building Site Expenses Cleaning Contract Totals</b>		Transactions
				1
				<u>\$51,799.00</u>
				\$51,799.00
Account	<b>6550.060 - Building Site Expenses Electricity</b>			
100.1301.300.6550.060	Based on trend	1.0000	70,000.00	70,000.00
	Account	<b>6550.060 - Building Site Expenses Electricity Totals</b>		Transactions
				1
				<u>\$70,000.00</u>
				\$70,000.00
Account	<b>6550.070 - Building Site Expenses Elevator Testing</b>			
100.1301.300.6550.070	Based on FY25 actual costs.	1.0000	3,777.00	3,777.00
	Account	<b>6550.070 - Building Site Expenses Elevator Testing Totals</b>		Transactions
				1
				<u>\$3,777.00</u>
				\$3,777.00
Account	<b>6550.080 - Building Site Expenses Fire Alarm Testing</b>			
100.1301.300.6550.080	Based on trend	1.0000	600.00	600.00
	Account	<b>6550.080 - Building Site Expenses Fire Alarm Testing Totals</b>		Transactions
				1
				<u>\$600.00</u>
				\$600.00
Account	<b>6550.081 - Building Site Expenses Fire Extinguishers</b>			
100.1301.300.6550.081	Based on trend	1.0000	200.00	200.00
	Account	<b>6550.081 - Building Site Expenses Fire Extinguishers Totals</b>		Transactions
				1
				<u>\$200.00</u>
				\$200.00



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1301 - Health Department</b>				
Location <b>300 - Snow Hill Branch</b>				
Account <b>6550.085 - Building Site Expenses Generator Fuel Oil</b>				
100.1301.300.6550.085	Based on trend	1.0000	1,000.00	1,000.00
Account <b>6550.085 - Building Site Expenses Generator Fuel Oil Totals</b>		Transactions	1	<u>1,000.00</u>
Account <b>6550.090 - Building Site Expenses General Maintenance Repairs</b>				
100.1301.300.6550.090	General Maintenance based on FY25 Actual Costs.	1.0000	35,000.00	35,000.00
Account <b>6550.090 - Building Site Expenses General Maintenance Repairs Totals</b>		Transactions	1	<u>\$35,000.00</u>
Account <b>6550.100 - Building Site Expenses Generator Services &amp; Repairs</b>				
100.1301.300.6550.100	Generator service based on trend	1.0000	3,500.00	3,500.00
Account <b>6550.100 - Building Site Expenses Generator Services &amp; Repairs Totals</b>		Transactions	1	<u>\$3,500.00</u>
Account <b>6550.120 - Building Site Expenses Heating Propane</b>				
100.1301.300.6550.120	Heating expense based on trend	1.0000	70,000.00	70,000.00
Account <b>6550.120 - Building Site Expenses Heating Propane Totals</b>		Transactions	1	<u>\$70,000.00</u>
Account <b>6550.124 - Building Site Expenses HVAC Loop Water Treatment</b>				
100.1301.300.6550.124	HVAC Loop based on trend	1.0000	550.00	550.00
Account <b>6550.124 - Building Site Expenses HVAC Loop Water Treatment Totals</b>		Transactions	1	<u>\$550.00</u>
Account <b>6550.180 - Building Site Expenses Pest Control/Termite Insp</b>				
100.1301.300.6550.180	Pest control based on trend	1.0000	500.00	500.00
Account <b>6550.180 - Building Site Expenses Pest Control/Termite Insp Totals</b>		Transactions	1	<u>\$500.00</u>
Account <b>6550.220 - Building Site Expenses Security Alarm Monitoring</b>				
100.1301.300.6550.220	Security Alarm based on FY25 actual costs	1.0000	750.00	750.00
Account <b>6550.220 - Building Site Expenses Security Alarm Monitoring Totals</b>		Transactions	1	<u>\$750.00</u>
Account <b>6550.242 - Building Site Expenses Sewage Pump Monitoring</b>				
100.1301.300.6550.242	Sewage Pump Monitoring based on FY25 actual costs	1.0000	650.00	650.00
Account <b>6550.242 - Building Site Expenses Sewage Pump Monitoring Totals</b>		Transactions	1	<u>\$650.00</u>
Account <b>6550.250 - Building Site Expenses Sprinkler Testing</b>				
100.1301.300.6550.250	Sprinkler Testing based on trend	1.0000	3,650.00	3,650.00
Account <b>6550.250 - Building Site Expenses Sprinkler Testing Totals</b>		Transactions	1	<u>\$3,650.00</u>
Account <b>6550.270 - Building Site Expenses Telephone</b>				
100.1301.300.6550.270	Telephone rates increased based on FY25 actual costs	1.0000	26,000.00	26,000.00
Account <b>6550.270 - Building Site Expenses Telephone Totals</b>		Transactions	1	<u>\$26,000.00</u>
Account <b>6550.280 - Building Site Expenses Tipping Fees</b>				
100.1301.300.6550.280	Tipping fees based on trend	1.0000	400.00	400.00
Account <b>6550.280 - Building Site Expenses Tipping Fees Totals</b>		Transactions	1	<u>\$400.00</u>



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1301 - Health Department</b>				
Location <b>300 - Snow Hill Branch</b>				
Account <b>6550.300 - Building Site Expenses Trash Removal</b>				
100.1301.300.6550.300	Trash Removal based on trend	1.0000	1,866.00	1,866.00
Account <b>6550.300 - Building Site Expenses Trash Removal Totals</b>		Transactions	1	<u>1,866.00</u>
Account <b>6550.310 - Building Site Expenses Water &amp; Sewer</b>				
100.1301.300.6550.310	Water & Sewer based on FY25 actual costs	1.0000	4,500.00	4,500.00
Account <b>6550.310 - Building Site Expenses Water &amp; Sewer Totals</b>		Transactions	1	<u>4,500.00</u>
Account <b>6700.250 - Other Maint. &amp; Svcs Internet Service</b>				
100.1301.300.6700.250	Internet for HVAC Operations installed	1.0000	1,800.00	1,800.00
Account <b>6700.250 - Other Maint. &amp; Svcs Internet Service Totals</b>		Transactions	1	<u>1,800.00</u>
Location <b>300 - Snow Hill Branch Totals</b>		Transactions	20	<u>\$280,742.00</u>
Location <b>310 - Pocomoke Branch</b>				
Account <b>6550.040 - Building Site Expenses Cleaning Contract</b>				
100.1301.310.6550.040	Based on Cleaning contract	1.0000	12,457.00	12,457.00
Account <b>6550.040 - Building Site Expenses Cleaning Contract Totals</b>		Transactions	1	<u>\$12,457.00</u>
Account <b>6550.050 - Building Site Expenses Custodial Supplies</b>				
100.1301.310.6550.050	Custodial based on trend	1.0000	50.00	50.00
Account <b>6550.050 - Building Site Expenses Custodial Supplies Totals</b>		Transactions	1	<u>\$50.00</u>
Account <b>6550.060 - Building Site Expenses Electricity</b>				
100.1301.310.6550.060	Electricity based on trend	1.0000	19,000.00	19,000.00
Account <b>6550.060 - Building Site Expenses Electricity Totals</b>		Transactions	1	<u>\$19,000.00</u>
Account <b>6550.080 - Building Site Expenses Fire Alarm Testing</b>				
100.1301.310.6550.080	Fire Alarm Testing based on trend	1.0000	300.00	300.00
Account <b>6550.080 - Building Site Expenses Fire Alarm Testing Totals</b>		Transactions	1	<u>\$300.00</u>
Account <b>6550.081 - Building Site Expenses Fire Extinguishers</b>				
100.1301.310.6550.081	Fire Extinguishers based on trend	1.0000	100.00	100.00
Account <b>6550.081 - Building Site Expenses Fire Extinguishers Totals</b>		Transactions	1	<u>\$100.00</u>
Account <b>6550.090 - Building Site Expenses General Maintenance Repairs</b>				
100.1301.310.6550.090	General Maintenance Repairs based on trend	1.0000	4,800.00	4,800.00
Account <b>6550.090 - Building Site Expenses General Maintenance Repairs Totals</b>		Transactions	1	<u>\$4,800.00</u>
Account <b>6550.110 - Building Site Expenses Heating Fuel Oil</b>				
100.1301.310.6550.110	Heating Fuel Oil based on trend	1.0000	8,000.00	8,000.00
Account <b>6550.110 - Building Site Expenses Heating Fuel Oil Totals</b>		Transactions	1	<u>\$8,000.00</u>
Account <b>6550.124 - Building Site Expenses HVAC Loop Water Treatment</b>				
100.1301.310.6550.124	HVAC Loop Water Treatment based on trend	1.0000	300.00	300.00
Account <b>6550.124 - Building Site Expenses HVAC Loop Water Treatment Totals</b>		Transactions	1	<u>\$300.00</u>



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1301 - Health Department</b>				
Location <b>310 - Pocomoke Branch</b>				
Account <b>6550.180 - Building Site Expenses Pest Control/Termite Insp</b>				
100.1301.310.6550.180	Pest Control based on trend	1.0000	1,000.00	1,000.00
		Transactions	1	<u>\$1,000.00</u>
		Account <b>6550.180 - Building Site Expenses Pest Control/Termite Insp</b> Totals		
Account <b>6550.220 - Building Site Expenses Security Alarm Monitoring</b>				
100.1301.310.6550.220	Security Alarm based on trend	1.0000	300.00	300.00
		Transactions	1	<u>\$300.00</u>
		Account <b>6550.220 - Building Site Expenses Security Alarm Monitoring</b> Totals		
Account <b>6550.270 - Building Site Expenses Telephone</b>				
100.1301.310.6550.270	Telephone based on increase rates from FY25 actuals	1.0000	5,800.00	5,800.00
		Transactions	1	<u>\$5,800.00</u>
		Account <b>6550.270 - Building Site Expenses Telephone</b> Totals		
Account <b>6550.280 - Building Site Expenses Tipping Fees</b>				
100.1301.310.6550.280	Tipping Fees based on trend	1.0000	50.00	50.00
		Transactions	1	<u>\$50.00</u>
		Account <b>6550.280 - Building Site Expenses Tipping Fees</b> Totals		
Account <b>6550.300 - Building Site Expenses Trash Removal</b>				
100.1301.310.6550.300	Trash removal based on trend	1.0000	20.00	20.00
		Transactions	1	<u>\$20.00</u>
		Account <b>6550.300 - Building Site Expenses Trash Removal</b> Totals		
Account <b>6700.250 - Other Maint. &amp; Svcs Internet Service</b>				
100.1301.310.6700.250	Installed internet for HVAC operations	1.0000	2,100.00	2,100.00
		Transactions	1	<u>\$2,100.00</u>
		Account <b>6700.250 - Other Maint. &amp; Svcs Internet Service</b> Totals		
		Location <b>310 - Pocomoke Branch</b> Totals		
		Transactions	14	<u>\$54,277.00</u>
Location <b>320 - Berlin Branch</b>				
Account <b>6550.030 - Building Site Expenses Carpet/VCT Cleaning</b>				
100.1301.320.6550.030	Carpet Cleaning based on trend	1.0000	3,300.00	3,300.00
		Transactions	1	<u>\$3,300.00</u>
		Account <b>6550.030 - Building Site Expenses Carpet/VCT Cleaning</b> Totals		
Account <b>6550.040 - Building Site Expenses Cleaning Contract</b>				
100.1301.320.6550.040	Cleaning contract price increased	1.0000	20,828.00	20,828.00
		Transactions	1	<u>\$20,828.00</u>
		Account <b>6550.040 - Building Site Expenses Cleaning Contract</b> Totals		
Account <b>6550.060 - Building Site Expenses Electricity</b>				
100.1301.320.6550.060	Electricity based on trend	1.0000	26,000.00	26,000.00
		Transactions	1	<u>\$26,000.00</u>
		Account <b>6550.060 - Building Site Expenses Electricity</b> Totals		
Account <b>6550.080 - Building Site Expenses Fire Alarm Testing</b>				
100.1301.320.6550.080	Fire Alarm based on trend	1.0000	535.00	535.00
		Transactions	1	<u>\$535.00</u>
		Account <b>6550.080 - Building Site Expenses Fire Alarm Testing</b> Totals		
Account <b>6550.081 - Building Site Expenses Fire Extinguishers</b>				
100.1301.320.6550.081	Fire Extinguishers based on trend	1.0000	175.00	175.00
		Transactions	1	<u>\$175.00</u>
		Account <b>6550.081 - Building Site Expenses Fire Extinguishers</b> Totals		



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1301 - Health Department</b>				
Location <b>320 - Berlin Branch</b>				
Account <b>6550.090 - Building Site Expenses General Maintenance Repairs</b>				
100.1301.320.6550.090	General Maintenance Repairs based on trend	1.0000	12,000.00	12,000.00
		Transactions	1	<u>\$12,000.00</u>
Account <b>6550.090 - Building Site Expenses General Maintenance Repairs Totals</b>				
Account <b>6550.100 - Building Site Expenses Generator Services &amp; Repairs</b>				
100.1301.320.6550.100	Generator Service based on trend	1.0000	5,000.00	5,000.00
		Transactions	1	<u>\$5,000.00</u>
Account <b>6550.100 - Building Site Expenses Generator Services &amp; Repairs Totals</b>				
Account <b>6550.120 - Building Site Expenses Heating Propane</b>				
100.1301.320.6550.120	Heating Propane based on FY25 actual costs	1.0000	9,000.00	9,000.00
		Transactions	1	<u>\$9,000.00</u>
Account <b>6550.120 - Building Site Expenses Heating Propane Totals</b>				
Account <b>6550.124 - Building Site Expenses HVAC Loop Water Treatment</b>				
100.1301.320.6550.124	HVAC Water Treatment based on trend	1.0000	650.00	650.00
		Transactions	1	<u>\$650.00</u>
Account <b>6550.124 - Building Site Expenses HVAC Loop Water Treatment Totals</b>				
Account <b>6550.180 - Building Site Expenses Pest Control/Termite Insp</b>				
100.1301.320.6550.180	Pest Control based on FY25 actual costs	1.0000	650.00	650.00
		Transactions	1	<u>\$650.00</u>
Account <b>6550.180 - Building Site Expenses Pest Control/Termite Insp Totals</b>				
Account <b>6550.220 - Building Site Expenses Security Alarm Monitoring</b>				
100.1301.320.6550.220	Alarm Monitoring based on trend	1.0000	450.00	450.00
		Transactions	1	<u>\$450.00</u>
Account <b>6550.220 - Building Site Expenses Security Alarm Monitoring Totals</b>				
Account <b>6550.270 - Building Site Expenses Telephone</b>				
100.1301.320.6550.270	Telephone rate increased	1.0000	10,680.00	10,680.00
		Transactions	1	<u>\$10,680.00</u>
Account <b>6550.270 - Building Site Expenses Telephone Totals</b>				
Account <b>6550.280 - Building Site Expenses Tipping Fees</b>				
100.1301.320.6550.280	Tipping fees based on trend	1.0000	300.00	300.00
		Transactions	1	<u>\$300.00</u>
Account <b>6550.280 - Building Site Expenses Tipping Fees Totals</b>				
Account <b>6550.300 - Building Site Expenses Trash Removal</b>				
100.1301.320.6550.300	Trash Removal based on trend	1.0000	3,098.00	3,098.00
		Transactions	1	<u>\$3,098.00</u>
Account <b>6550.300 - Building Site Expenses Trash Removal Totals</b>				
Account <b>6700.250 - Other Maint. &amp; Svcs Internet Service</b>				
100.1301.320.6700.250	Internet for HVAC Operations	1.0000	2,880.00	2,880.00
		Transactions	1	<u>\$2,880.00</u>
Account <b>6700.250 - Other Maint. &amp; Svcs Internet Service Totals</b>				
		Transactions	15	<u>\$95,546.00</u>
Location <b>330 - Ocean City Branch</b>				
Account <b>6550.030 - Building Site Expenses Carpet/VCT Cleaning</b>				
100.1301.330.6550.030	Carpet cleaning based on trend	1.0000	200.00	200.00
		Transactions	1	<u>\$200.00</u>
Account <b>6550.030 - Building Site Expenses Carpet/VCT Cleaning Totals</b>				



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1301 - Health Department</b>				
Location <b>330 - Ocean City Branch</b>				
Account <b>6550.040 - Building Site Expenses Cleaning Contract</b>				
100.1301.330.6550.040	Cleaning contract price increase	1.0000	6,091.00	6,091.00
	Account <b>6550.040 - Building Site Expenses Cleaning Contract</b> Totals	Transactions	1	<u>6,091.00</u>
Account <b>6550.060 - Building Site Expenses Electricity</b>				
100.1301.330.6550.060	Electricity based on trend	1.0000	3,000.00	3,000.00
	Account <b>6550.060 - Building Site Expenses Electricity</b> Totals	Transactions	1	<u>3,000.00</u>
Account <b>6550.080 - Building Site Expenses Fire Alarm Testing</b>				
100.1301.330.6550.080	Fire Alarm Testing based on trend	1.0000	450.00	450.00
	Account <b>6550.080 - Building Site Expenses Fire Alarm Testing</b> Totals	Transactions	1	<u>450.00</u>
Account <b>6550.081 - Building Site Expenses Fire Extinguishers</b>				
100.1301.330.6550.081	Fire extinguishers based on trend	1.0000	250.00	250.00
	Account <b>6550.081 - Building Site Expenses Fire Extinguishers</b> Totals	Transactions	1	<u>250.00</u>
Account <b>6550.090 - Building Site Expenses General Maintenance Repairs</b>				
100.1301.330.6550.090	General maintenance based on trend	1.0000	3,000.00	3,000.00
	Account <b>6550.090 - Building Site Expenses General Maintenance Repairs</b> Totals	Transactions	1	<u>3,000.00</u>
Account <b>6550.120 - Building Site Expenses Heating Propane</b>				
100.1301.330.6550.120	Heating propane increase based on FY25 actuals	1.0000	2,500.00	2,500.00
	Account <b>6550.120 - Building Site Expenses Heating Propane</b> Totals	Transactions	1	<u>2,500.00</u>
Account <b>6550.180 - Building Site Expenses Pest Control/Termite Insp</b>				
100.1301.330.6550.180	Pest control based on trend	1.0000	400.00	400.00
	Account <b>6550.180 - Building Site Expenses Pest Control/Termite Insp</b> Totals	Transactions	1	<u>400.00</u>
Account <b>6550.220 - Building Site Expenses Security Alarm Monitoring</b>				
100.1301.330.6550.220	Security Alarm Monitoring based on trend	1.0000	300.00	300.00
	Account <b>6550.220 - Building Site Expenses Security Alarm Monitoring</b> Totals	Transactions	1	<u>300.00</u>
Account <b>6550.270 - Building Site Expenses Telephone</b>				
100.1301.330.6550.270	Telephone rate increased	1.0000	2,900.00	2,900.00
	Account <b>6550.270 - Building Site Expenses Telephone</b> Totals	Transactions	1	<u>2,900.00</u>
Account <b>6550.280 - Building Site Expenses Tipping Fees</b>				
100.1301.330.6550.280	Tipping fees based on trend	1.0000	50.00	50.00
	Account <b>6550.280 - Building Site Expenses Tipping Fees</b> Totals	Transactions	1	<u>50.00</u>
Account <b>6550.300 - Building Site Expenses Trash Removal</b>				
100.1301.330.6550.300	Trash removal based on trend	1.0000	40.00	40.00
	Account <b>6550.300 - Building Site Expenses Trash Removal</b> Totals	Transactions	1	<u>40.00</u>



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount	
<b>EXPENSES</b>					
Fund	<b>100 - General Fund</b>				
Department	<b>1301 - Health Department</b>				
Location	<b>330 - Ocean City Branch</b>				
Account	<b>6550.310 - Building Site Expenses Water &amp; Sewer</b>				
100.1301.330.6550.310	Water & Sewer based on trend	1.0000	2,000.00	2,000.00	
	Account	6550.310 - Building Site Expenses Water & Sewer Totals	Transactions	1	2,000.00
Account	<b>6700.250 - Other Maint. &amp; Svcs Internet Service</b>				
100.1301.330.6700.250	Internet for HVAC Operations	1.0000	2,340.00	2,340.00	
	Account	6700.250 - Other Maint. & Svcs Internet Service Totals	Transactions	1	2,340.00
	Location	330 - Ocean City Branch Totals	Transactions	14	23,521.00
Location	<b>345 - Berlin Dental Clinic</b>				
Account	<b>6550.030 - Building Site Expenses Carpet/VCT Cleaning</b>				
100.1301.345.6550.030	Carpet Cleaning based on trend	1.0000	200.00	200.00	
	Account	6550.030 - Building Site Expenses Carpet/VCT Cleaning Totals	Transactions	1	200.00
Account	<b>6550.040 - Building Site Expenses Cleaning Contract</b>				
100.1301.345.6550.040	Cleaning contract price increased	1.0000	4,761.00	4,761.00	
	Account	6550.040 - Building Site Expenses Cleaning Contract Totals	Transactions	1	4,761.00
Account	<b>6550.060 - Building Site Expenses Electricity</b>				
100.1301.345.6550.060	Electricity based on trend	1.0000	8,500.00	8,500.00	
	Account	6550.060 - Building Site Expenses Electricity Totals	Transactions	1	8,500.00
Account	<b>6550.080 - Building Site Expenses Fire Alarm Testing</b>				
100.1301.345.6550.080	Fire alarm based on trend	1.0000	450.00	450.00	
	Account	6550.080 - Building Site Expenses Fire Alarm Testing Totals	Transactions	1	450.00
Account	<b>6550.081 - Building Site Expenses Fire Extinguishers</b>				
100.1301.345.6550.081	Fire extinguishers based on trend	1.0000	20.00	20.00	
	Account	6550.081 - Building Site Expenses Fire Extinguishers Totals	Transactions	1	20.00
Account	<b>6550.090 - Building Site Expenses General Maintenance Repairs</b>				
100.1301.345.6550.090	General Maintenance based on trend	1.0000	3,000.00	3,000.00	
	Account	6550.090 - Building Site Expenses General Maintenance Repairs Totals	Transactions	1	3,000.00
Account	<b>6550.120 - Building Site Expenses Heating Propane</b>				
100.1301.345.6550.120	Heating propane based on trend	1.0000	4,600.00	4,600.00	
	Account	6550.120 - Building Site Expenses Heating Propane Totals	Transactions	1	4,600.00
Account	<b>6550.180 - Building Site Expenses Pest Control/Termite Insp</b>				
100.1301.345.6550.180	Pest control based on FY25 actual costs	1.0000	450.00	450.00	
	Account	6550.180 - Building Site Expenses Pest Control/Termite Insp Totals	Transactions	1	450.00
Account	<b>6550.220 - Building Site Expenses Security Alarm Monitoring</b>				
100.1301.345.6550.220	Security Alarm based on trend	1.0000	300.00	300.00	
	Account	6550.220 - Building Site Expenses Security Alarm Monitoring Totals	Transactions	1	300.00



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1301 - Health Department</b>				
Location <b>345 - Berlin Dental Clinic</b>				
Account <b>6550.255 - Building Site Expenses Stormwater Utility Fee</b>				
100.1301.345.6550.255	Stormwater utility fee based on trend	1.0000	150.00	150.00
		Transactions	1	<u>150.00</u>
		Account <b>6550.255 - Building Site Expenses Stormwater Utility Fee</b> Totals		
		Transactions		<u>\$150.00</u>
Account <b>6550.270 - Building Site Expenses Telephone</b>				
100.1301.345.6550.270	Telephone based on FY25 actual costs	1.0000	6,500.00	6,500.00
		Transactions	1	<u>6,500.00</u>
		Account <b>6550.270 - Building Site Expenses Telephone</b> Totals		
		Transactions		<u>\$6,500.00</u>
Account <b>6550.280 - Building Site Expenses Tipping Fees</b>				
100.1301.345.6550.280	Tipping fees based on trend	1.0000	20.00	20.00
		Transactions	1	<u>20.00</u>
		Account <b>6550.280 - Building Site Expenses Tipping Fees</b> Totals		
		Transactions		<u>\$20.00</u>
Account <b>6700.250 - Other Maint. &amp; Svcs Internet Service</b>				
100.1301.345.6700.250	Internet for HVAC Operations	1.0000	1,800.00	1,800.00
		Transactions	1	<u>1,800.00</u>
		Account <b>6700.250 - Other Maint. &amp; Svcs Internet Service</b> Totals		
		Transactions		<u>\$1,800.00</u>
		Location <b>345 - Berlin Dental Clinic</b> Totals		
		Transactions	13	<u>\$30,751.00</u>
Location <b>700 - School Safety</b>				
Account <b>7120.350 - Other Non-Matching Expenses School Safety</b>				
100.1301.700.7120.350	School safety other non-matching	1.0000	189,755.00	189,755.00
		Transactions	1	<u>189,755.00</u>
		Account <b>7120.350 - Other Non-Matching Expenses School Safety</b> Totals		
		Transactions		<u>\$189,755.00</u>
		Location <b>700 - School Safety</b> Totals		
		Transactions	1	<u>\$189,755.00</u>
		Department <b>1301 - Health Department</b> Totals		
		Transactions	83	<u>\$10,355,142.00</u>
		Fund <b>100 - General Fund</b> Totals		
		Transactions	83	<u>\$10,355,142.00</u>
		<b>EXPENSES Totals</b>		
		Transactions	83	<u>\$10,355,142.00</u>
		<b>Grand Totals</b>		
		Transactions	83	<u>\$10,355,142.00</u>

**DEPARTMENT BUDGET SUMMARY**

Department or Agency:	Health Department	Department Number:	1301
Fund: 100	General Fund	Function:	Health & Hospitals

**Mission Statement:**

To promote health, well being and a safe, inclusive community for all. The Health Department does this by supporting health and wellness for all who live, work, visit, and play in Worcester County.

**PROGRAM SERVICES: (STATISTICS)**

- FY25 Client Services Total: 90,825 compared to FY24 Client Services Total 100,253 which is a 9% decrease from the previous year
- FY25 Client Services By Location: Berlin - 29,387; Snow Hill - 27,427; WACS - 12,028; Dental - 8,039; Pocomoke - 3,911; MAP - 8,706; Other- 1,327
- FY25 Client Services By Program: Community Health Nursing - 15,550; Case Management - 5,549; Mental Health - 44,846; Substance Abuse - 13,191; Prevention - 63; Dental - 8,039; Other - 3,587
- FY25 Environmental Health Inspections: Food Services Facilities Field Visits (re-inspections, outbreak/complaint investigations, temporary food services facilities; etc.) - 1,556; Pool/Spa - 2,195; Body Piercing - 62; Investigations - Rabies/Animal Bites - 305; General Nuisance - 4; Home Assessments - 5; Pet Stores - 1
- FY25 County Employee Immunizations - 8

**Statistical Data:**

Description of Statistical Data	Actual FY2024	Actual FY2025	Estimate FY2026	Estimate FY2027
Environmental Health	3,985	4,128	4,128	4,128
Community Nursing	17,464	15,550	15,550	15,550
BH	72,964	63,586	63,586	63,586
Administration (Vital Records)	3,870	3,839	3,839	3,839
Dental	8,295	8,039	8,039	8,039

**Expenditures:**

Expenditure Category	Actual FY2024	Actual FY2025	Amended Budget FY2026	Budget Request FY2027	% Change
Personnel Services	0	0	0	0	0%
Supplies & Materials	0	0	0	200	100%
Maintenance & Services	386,341	605,742	655,583	487,337	-26%
Other Charges	5,221,791	5,458,320	6,249,811	9,837,605	57%
Capital Outlay	0	0	56,048	30,000	-46%
<b>Total</b>	<b>\$ 5,608,132</b>	<b>\$ 6,064,061</b>	<b>\$ 6,961,442</b>	<b>\$ 10,355,142</b>	<b>49%</b>

DEPARTMENT BUDGET SUMMARY					
Department or Agency:	Health Department	Department Number:	1301		
Fund: 100	General Fund	Function:	Health & Hospitals		
Revenue:					
Revenue Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Budget Request FY2027	% Change
Health Permits	436,237	426,915	426,915	440,000	3%
Dental Program Reimb	25,143	16,721	16,721	30,751	84%
<b>Total</b>	<b>\$ 461,380</b>	<b>\$ 443,636</b>	<b>\$ 443,636</b>	<b>\$ 470,751</b>	<b>6%</b>
Staffing (Full Time Equivalent):					
Position Title:	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Budget Request FY2027	% Change
No County Positions	43.4	41.9	42.9	43.9	2%
<b>Total</b>	<b>43.4</b>	<b>41.9</b>	<b>42.9</b>	<b>43.9</b>	<b>0.0</b>
Summary of Significant Budget Increase/Decreases					
Description of Increase/Decrease				\$ Increase/Decrease	% Inc/(Dec)
This budget represents a 1.9% increase over the FY26 budget and is reflective of a 2% COLA for all employees and the addition of 1 FTE. Included is an estimated increase to CORE Funding of \$3,241,484.				\$ 3,393,700	49%
Contact Information					
Name:	Rebecca Jones	Address 1:	P.O. Box 249		
Title:	Health Officer	Address 2:	6040 Public Landing Rd		
Email:	rjones@maryland.gov	City/State:	Snow Hill, Maryland		
Telephone:	410 632-1100	Zip Code:	21863		

<b>Worcester County Health Department</b>				
<b>Operating Budget - Matching Funds</b>	<b>FY2027</b>	<b>FY2026</b>	<b>FY2025</b>	<b>FY2024</b>
	<b>Request</b>	<b>Approved</b>	<b>Approved</b>	<b>Approved</b>
Professional & Consultant	35,000	35,000	35,000	35,000
Telephone	60,000	60,000	60,000	60,000
Postage	20,000	20,000	20,000	20,000
Vehicle Mileage	10,000	10,000	10,000	10,000
Gas & Oil	40,000	40,000	40,000	40,000
Vehicle Repair & Maintenance	30,000	30,000	30,000	30,000
Vehicle Insurance	3,500	3,500	3,500	3,500
Equipment Repairs	6,000	6,000	6,000	6,000
Service Contracts, Equipment	41,800	41,800	41,800	41,800
Legal Fee	100	100	100	100
STD Clinic	5,000	5,000	5,000	5,000
Office & Other Supplies	35,000	35,000	35,000	35,000
Clinical Supplies	23,680	23,680	23,680	23,680
Drug, Chemicals & Medicine	95,000	95,000	95,000	95,000
Continuing Education	2,000	2,000	2,000	2,000
Sub/Dues/Rental	1,000	1,000	1,000	1,000
Other Insurance	500	500	500	500
Workman's Comp	22,000	22,000	22,000	22,000
Printing	2,500	2,500	2,500	2,500
<b>Total Operating Costs</b>	<b>433,080</b>	<b>433,080</b>	<b>433,080</b>	<b>433,080</b>
<p>Note: This Budget page is included in Matching Funds to the Health Department, account 100.1301.200.7130.020</p>				

## Worcester County Health Department

### Budget Comparison Report

	Request		Approved		Approved	
	FY2027		FY2026		FY2025	
Administrative						
Non-Matching						
Administrative Expenses	200		0		0	
Legal Advertisements	2,500		2,500		2,500	
Ocean City	0		0		19,860	
On Call	26,468		26,468		26,468	
<b>Total Non-Matching</b>		<b>29,168</b>		<b>28,968</b>		<b>48,828</b>
Matching						
Salaries and Benefits	5,946,817		5,787,763		5,414,580	
Operating Expenses	433,080		433,080		433,080	
Less Collections					-425,000	
<b>Total Matching</b>		<b>6,379,897</b>		<b>6,220,843</b>		<b>5,422,660</b>
<b>Building Maintenance and Service</b>		<b>484,837</b>		<b>465,828</b>		<b>455,616</b>
<b>Capital Equipment (Vehicles)</b>		<b>30,000</b>		<b>56,048</b>		
<b>Safer Schools</b>		<b>189,755</b>		<b>189,755</b>		<b>189,755</b>
Less Collections		-470,751		-443,636		
<b>Total Budget</b>		<b>6,642,906</b>		<b>6,517,806</b>		<b>6,116,859</b>

**Worcester County  
Vehicle Request Form  
FY 2027**

Department/Agency Name: Health Department  
 Department No. 100.1301

#	New key ( N ) or Replacement key ( R )	VEHICLE TO BE REPLACED							VEHICLE REQUEST				
		Serial Number	Model Year	Make of Vehicle	Model of Vehicle	Tag #	Actual Odometer Reading Jan. 2026	Estimated Odometer Reading 6/30/2026	Estimated Annual Maintenance & Repair	Vehicle Replacement Type	Vehicle Replacement Size	Estimated Vehicle Purchase Price *	Proposed Use
1.	Replacement	2G1WF5E3XC1303765	2012	Chevy	Impala	SG29059	129,421	129,421		Chevy Equinox	Mid-Size SUV	\$30,000	Official business activities
2.													
3.													
4.													
5.													
6.													
7.													
8.													
9.													
10.													
<b>Total this page</b>									\$0			\$30,000	

Notes: We are requesting to replace one vehicle that has aged out in years and mileage.

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

**Health Department  
FY27 Added Requests**

**1301**

	FY25 Approved	FY26 Approved	FY27 Request
FY25- We are requesting financial support for a 3% COLA	\$143,426		
FY25- We are requesting financial support for one step for 41.9 FTE's	\$58,221		
FY25- We are requesting financial support for one longevity step for FTE's with continuous service since 06/30/2019, effective 01/01/2025	\$57,776		
FY25- Environmental health series two grade increase ASR (Annual Salary Review)	\$107,220		
FY25- Personnel adjustments and increased fringe rate	\$200,912		
FY25- Reduction of 1.5 FTE's	-\$338,619		
FY26 - We are requesting financial support for a 1% COLA		\$50,202	
FY26 - We are requesting financial support for one step for 42.9 FTE's		\$49,701	
FY26 - Personnel adjustments and increased fringe rate		\$212,172	
FY26 - Addition of 1 FTE		\$61,106	
FY27 - We are requesting financial support for a 2% COLA			\$92,290
FY27 - Personnel adjustments			-\$22,652
FY27 - Addition of 1 FTE			\$89,419
<b>Total Variance in Personnel's Budget</b>	<b>\$228,937</b>	<b>\$373,181</b>	<b>\$159,057</b>
FY25- Increase in annual cleaning contract	\$3,996		
FY25- Increase in vendor telephone rate	\$5,330		
FY25- County installed private internet provider necessary for HVAC operations	\$10,920		
FY26 - Increase in yearly Ocean City apartment lease & cleaning contract		\$120	
FY26 - Increase in annual cleaning contract		\$1,352	
FY26 - Increase in vendor rate for elevator testing		\$900	
FY26 - Increase in rate for generator fuel oil		\$550	
FY26 - Added cleaning service for Automatic Transfer Switch & increase in material costs		\$6,000	
FY26 - Increased rate for security alarm monitoring		\$325	
FY26 - Increased rate for trash removal		\$1,764	
FY26 - Increased rate for electricity		\$3,921	
FY26 - Increased pest control services		\$850	
FY26 - Increase in Stormwater Utility Fee		\$50	
FY26 - Increase in heating propane		\$500	
FY26 - Increase in telephone		\$2,000	
FY26 - Decrease in general maintenance repair services		-\$7,000	
FY26 - Decrease in carpet cleaning services		-\$1,000	
FY27 - Increase in carpet cleaning services			\$960
FY27 - Increase in annual cleaning contract			\$2,797
FY27 - Increase in vendor rate for elevator testing			\$77
FY27 - Increase in general maintenance repair services			\$8,000
FY27 - Increase in security alarm monitoring			\$200
FY27 - Increase in sewage pump monitoring			\$100
FY27 - Increase in telephone costs			\$3,600
FY27 - Increase in water & sewer			\$500
FY27 - Increase in heating propane			\$2,450
FY27 - Increase in pest control services			\$300
FY27 - Increase in tipping fees			\$25
<b>Total Variance in Building Expenses</b>	<b>\$20,246</b>	<b>\$10,332</b>	<b>\$19,009</b>
<b>Total Variance Overall Health Department</b>	<b>\$249,183</b>	<b>\$383,513</b>	<b>\$178,066</b>

Revenues		1401 Commission on Aging Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount at 12/31/25	2025 Actual Amount	Department Comments	
<b>Department: 1401 - Commission on Aging</b>										
<b>Location: 200 - Administration</b>										
<i>MISC - Miscellaneous</i>										
4800	Other Miscellaneous Revenue	180,000.00	180,000.00	0.00	180,000.00	N/A	0.00	0.00	Forward funding request for Title III C Grants	
<i>Account Classification Total: MISC - Miscellaneous</i>		\$180,000.00	\$180,000.00	\$0.00	\$180,000.00		\$0.00	\$0.00		
<i>INTGOV ST - Intergovernmental - State Revenues</i>										
5688	MD Dept of Aging Grant	6,000.00	6,000.00	5,635.00	365.00	6%	12,778.00	54,313.00		
5690	SSTAP Grant	138,000.00	138,000.00	131,000.00	7,000.00	5%	3,986.75	126,975.00	Increase in grant funding	
<i>Account Total: Intergovernmental - State Revenues</i>		\$144,000.00	\$144,000.00	\$136,635.00	\$7,365.00	5%	\$16,764.75	\$181,288.00		
<b>Location Total: 200 - Administration</b>		\$324,000.00	\$324,000.00	\$136,635.00	\$187,365.00	137%	\$16,764.75	\$181,288.00		
<b>Department Total: 1401 - Commission on Aging</b>		<b>\$324,000.00</b>	<b>\$324,000.00</b>	<b>\$136,635.00</b>	<b>\$187,365.00</b>	<b>137%</b>	<b>\$16,764.75</b>	<b>\$181,288.00</b>		

Expenditures			1401 Commission on Aging Budget Requested							
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount at 12/31/25	2025 Actual Amount	Department Comments	
<b>Department: 1401 - Commission on Aging</b>										
<b>Location: 200 - Administration</b>										
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>										
6110.295	Supplies & Equipment Program Supplies and Equipment	2,000.00	2,000.00	2,000.00	0.00	0%	1,500.00	2,000.00		
6160.065	Grant Programs Md Dept of Aging	6,000.00	6,000.00	5,635.00	365.00	6%	12,778.00	54,313.00		
6160.142	Grant Programs SSTAP	138,000.00	138,000.00	131,000.00	7,000.00	5%	98,250.00	126,975.00	Increase in grant funding	
<i>Account Classification Total: Supplies &amp; Materials</i>		\$146,000.00	\$146,000.00	\$138,635.00	\$7,365.00	5%	\$112,528.00	\$183,288.00		
<i>OTHR CHGS - Other Charges</i>										
7000.070	Travel, Training & Expense Expense Allowance	7,500.00	7,500.00	7,300.00	200.00	3%	5,475.00	7,000.00		
7140.010	Commission on Aging Appropriatio Aging Audit	9,000.00	9,000.00	8,800.00	200.00	2%	6,600.00	8,400.00		
7140.020	Commission on Aging Appropriatio Aging Insurance	5,000.00	5,000.00	4,800.00	200.00	4%	3,600.00	4,600.00		
7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	461,900.00	461,900.00	405,200.00	56,700.00	14%	346,425.00	437,620.00		
7170.010	Benefits & Insurance Allowance for COLA	106,032.00	106,032.00	196,355.00	(90,323.00)	-46%	0.00	0.00	Decrease in health costs due to attrition of 5 full time positions	
7500	Other Expenses	180,000.00	180,000.00	0.00	180,000.00	N/A	0.00	0.00	Request Forward Funding for Title III C Grants	
<i>Account Classification Total: Other Charges</i>		\$769,432.00	\$769,432.00	\$622,455.00	\$146,977.00	24%	\$362,100.00	\$457,620.00		
<b>Location Total: 200 - Administration</b>		\$915,432.00	\$915,432.00	\$761,090.00	\$154,342.00	20%	\$474,628.00	\$640,908.00		
<b>Location: 300 - Snow Hill Branch</b>										
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>										
6550.030	Building Site Expenses Carpet/VCT Cleaning	8,500.00	8,500.00	7,000.00	1,500.00	21%	0.00	8,482.40	Increase based on actuals	
6550.040	Building Site Expenses Cleaning Contract	23,000.00	23,000.00	22,700.00	300.00	1%	9,772.40	21,645.42		
6550.050	Building Site Expenses Custodial Supplies	4,000.00	4,000.00	2,100.00	1,900.00	90%	1,788.40	4,901.15	Increase based on actuals	
6550.060	Building Site Expenses Electricity	26,000.00	26,000.00	25,700.00	300.00	1%	19,275.00	24,800.00		
6550.080	Building Site Expenses Fire Alarm Testing	420.00	420.00	400.00	20.00	5%	0.00	0.00		
6550.081	Building Site Expenses Fire Extinguishers	320.00	320.00	200.00	120.00	60%	0.00	319.50		
6550.090	Building Site Expenses General Maintenance Repairs	8,300.00	8,300.00	8,300.00	0.00	0%	3,710.59	8,170.00		
6550.100	Building Site Expenses Generator Services & Repairs	600.00	600.00	600.00	0.00	0%	3,695.91	450.00		
6550.120	Building Site Expenses Heating Propane	21,000.00	21,000.00	20,800.00	200.00	1%	15,600.00	20,000.00		
6550.140	Building Site Expenses Internet Access	3,400.00	3,400.00	3,400.00	0.00	0%	2,550.00	3,400.00		
6550.180	Building Site Expenses Pest Control/Termite Insp	300.00	300.00	200.00	100.00	50%	142.00	490.80		
6550.220	Building Site Expenses Security Alarm Monitoring	420.00	1,120.00	200.00	920.00	460%	300.00	408.00		
6550.250	Building Site Expenses Sprinkler Testing	2,100.00	2,100.00	2,000.00	100.00	5%	1,120.00	2,070.00		
6550.270	Building Site Expenses Telephone	3,500.00	3,500.00	3,500.00	0.00	0%	2,625.00	3,400.00		
6550.280	Building Site Expenses Tipping Fees	0.00	0.00	0.00	0.00	N/A	20.00	10.00		
6550.300	Building Site Expenses Trash Removal	1,200.00	1,200.00	1,000.00	200.00	20%	617.51	1,210.00		
6550.310	Building Site Expenses Water & Sewer	3,800.00	3,800.00	3,700.00	100.00	3%	2,775.00	3,600.00		
<i>Account Classification Total: Maintenance &amp; Services</i>		\$106,860.00	\$107,560.00	\$101,800.00	\$5,760.00	6%	\$63,991.81	\$103,357.27		

Expenditures			1401 Commission on Aging Budget Requested						
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount at 12/31/25	2025 Actual Amount	Department Comments
<i>OTHR CHGS - Other Charges</i>									
7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	87,800.00	87,800.00	74,600.00	13,200.00	18%	65,850.00	103,200.00	
<i>Account Classification Total: Other Charges</i>		\$87,800.00	\$87,800.00	\$74,600.00	\$13,200.00	18%	\$65,850.00	\$103,200.00	
<b>Location Total: 300 - Snow Hill Branch</b>		\$194,660.00	\$195,360.00	\$176,400.00	\$18,960.00	11%	\$129,841.81	\$206,557.27	
<b>Location: 310 - Pocomoke Branch</b>									
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6550.030	Building Site Expenses Carpet/VCT Cleaning	3,500.00	3,500.00	3,000.00	500.00	17%	0.00	3,455.20	
6550.040	Building Site Expenses Cleaning Contract	3,800.00	3,800.00	3,800.00	0.00	0%	1,547.10	3,734.64	
6550.050	Building Site Expenses Custodial Supplies	400.00	400.00	200.00	200.00	100%	509.44	370.64	
6550.080	Building Site Expenses Fire Alarm Testing	220.00	220.00	200.00	20.00	10%	0.00	175.57	
6550.081	Building Site Expenses Fire Extinguishers	200.00	200.00	0.00	200.00	N/A	0.00	14.00	
6550.090	Building Site Expenses General Maintenance Repairs	2,000.00	2,000.00	3,100.00	(1,100.00)	-35%	522.07	1,889.06	Decrease based on FY25 actuals
6550.110	Building Site Expenses Heating Fuel Oil	6,000.00	6,000.00	4,800.00	1,200.00	25%	3,158.74	6,073.87	Increase based on FY25 actuals
6550.124	Building Site Expenses HVAC Loop Water Treatment	280.00	280.00	200.00	80.00	40%	65.24	260.96	
6550.140	Building Site Expenses Internet Access	1,800.00	1,800.00	1,800.00	0.00	0%	1,350.00	1,800.00	
6550.180	Building Site Expenses Pest Control/Termite Insp	500.00	500.00	200.00	300.00	150%	208.50	787.90	
6550.220	Building Site Expenses Security Alarm Monitoring	220.00	220.00	200.00	20.00	10%	150.00	204.00	
6550.270	Building Site Expenses Telephone	800.00	800.00	800.00	0.00	0%	600.00	800.00	
6550.310	Building Site Expenses Water & Sewer	800.00	800.00	800.00	0.00	0%	600.00	800.00	
<i>Account Classification Total: Maintenance &amp; Services</i>		\$20,520.00	\$20,520.00	\$19,100.00	\$1,420.00	7%	\$8,711.09	\$20,365.84	
<i>OTHR CHGS - Other Charges</i>									
7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	92,500.00	92,500.00	78,600.00	13,900.00	18%	69,375.00	89,800.00	
<i>Account Classification Total: Other Charges</i>		\$92,500.00	\$92,500.00	\$78,600.00	\$13,900.00	18%	\$69,375.00	\$89,800.00	
<b>Location Total: 310 - Pocomoke Branch</b>		\$113,020.00	\$113,020.00	\$97,700.00	\$15,320.00	16%	\$78,086.09	\$110,165.84	
<b>Location: 320 - Berlin Branch</b>									
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6550.030	Building Site Expenses Carpet/VCT Cleaning	2,400.00	2,400.00	2,400.00	0.00	0%	250.00	0.00	
6550.040	Building Site Expenses Cleaning Contract	4,500.00	4,500.00	4,500.00	0.00	0%	1,889.31	4,352.92	
6550.050	Building Site Expenses Custodial Supplies	1,200.00	1,200.00	600.00	600.00	100%	314.28	1,360.52	
6550.060	Building Site Expenses Electricity	9,400.00	9,400.00	9,200.00	200.00	2%	6,900.00	8,800.00	
6550.080	Building Site Expenses Fire Alarm Testing	420.00	420.00	400.00	20.00	5%	0.00	351.13	
6550.081	Building Site Expenses Fire Extinguishers	220.00	220.00	200.00	20.00	10%	0.00	277.50	Increase based on FY25 actuals
6550.090	Building Site Expenses General Maintenance Repairs	4,800.00	4,800.00	1,300.00	3,500.00	269%	1,407.96	4,681.02	
6550.100	Building Site Expenses Generator Services & Repairs	600.00	600.00	600.00	0.00	0%	225.00	225.00	
6550.120	Building Site Expenses Heating Propane	2,400.00	2,400.00	2,300.00	100.00	4%	1,725.00	2,200.00	
6550.140	Building Site Expenses Internet Access	1,800.00	1,800.00	1,800.00	0.00	0%	1,350.00	1,800.00	
6550.180	Building Site Expenses Pest Control/Termite Insp	500.00	500.00	200.00	300.00	150%	142.00	690.80	

Expenditures			1401 Commission on Aging Budget Requested							
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount at 12/31/25	2025 Actual Amount	Department Comments	
6550.220	Building Site Expenses Security Alarm Monitoring	600.00	600.00	600.00	0.00	0%	294.00	588.00		
6550.270	Building Site Expenses Telephone	1,600.00	1,600.00	1,200.00	400.00	33%	1,079.31	1,592.73		
6550.300	Building Site Expenses Trash Removal	1,000.00	1,000.00	1,000.00	0.00	0%	531.19	1,040.00		
6550.310	Building Site Expenses Water & Sewer	2,200.00	2,200.00	1,700.00	500.00	29%	845.85	2,117.64		
<i>Account Classification Total: Maintenance &amp; Services</i>		\$33,640.00	\$33,640.00	\$28,000.00	\$5,640.00	20%	\$16,953.90	\$30,077.26		
<i>OTHR CHGS - Other Charges</i>										
7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	92,000.00	92,000.00	78,200.00	13,800.00	18%	69,000.00	89,800.00		
<i>Account Classification Total: Other Charges</i>		\$92,000.00	\$92,000.00	\$78,200.00	\$13,800.00	18%	\$69,000.00	\$89,800.00		
<b>Location Total: 320 - Berlin Branch</b>		\$125,640.00	\$125,640.00	\$106,200.00	\$19,440.00	18%	\$85,953.90	\$119,877.26		
<b>Location: 330 - Ocean City Branch</b>										
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>										
6550.030	Building Site Expenses Carpet/VCT Cleaning	3,000.00	3,000.00	3,000.00	0.00	0%	0.00	0.00		
6550.040	Building Site Expenses Cleaning Contract	6,400.00	6,400.00	6,800.00	(400.00)	-6%	2,643.84	6,391.32		
6550.050	Building Site Expenses Custodial Supplies	1,600.00	1,600.00	900.00	700.00	78%	350.40	1,595.01		
6550.060	Building Site Expenses Electricity	7,400.00	7,400.00	7,200.00	200.00	3%	5,400.00	6,800.00		
6550.080	Building Site Expenses Fire Alarm Testing	400.00	400.00	400.00	0.00	0%	0.00	351.13		
6550.081	Building Site Expenses Fire Extinguishers	200.00	200.00	200.00	0.00	0%	0.00	21.00		
6550.090	Building Site Expenses General Maintenance Repairs	8,200.00	8,200.00	6,200.00	2,000.00	32%	3,838.41	8,206.51	Increase based on FY25 actuals	
6550.120	Building Site Expenses Heating Propane	13,200.00	13,200.00	13,000.00	200.00	2%	9,750.00	12,500.00		
6550.124	Building Site Expenses HVAC Loop Water Treatment	600.00	600.00	600.00	0.00	0%	130.49	521.96		
6550.140	Building Site Expenses Internet Access	2,000.00	2,000.00	2,000.00	0.00	0%	1,500.00	2,000.00		
6550.180	Building Site Expenses Pest Control/Termite Insp	500.00	500.00	200.00	300.00	150%	232.00	556.80		
6550.220	Building Site Expenses Security Alarm Monitoring	420.00	420.00	400.00	20.00	5%	300.00	408.00		
6550.250	Building Site Expenses Sprinkler Testing	820.00	820.00	800.00	20.00	3%	410.00	810.00		
6550.270	Building Site Expenses Telephone	1,800.00	1,800.00	1,800.00	0.00	0%	1,350.00	1,800.00		
6550.280	Building Site Expenses Tipping Fees	0.00	0.00	0.00	0.00	N/A	0.00	13.60		
6550.310	Building Site Expenses Water & Sewer	2,600.00	2,600.00	2,500.00	100.00	4%	1,875.00	2,400.00		
<i>Account Classification Total: Maintenance &amp; Services</i>		\$49,140.00	\$49,140.00	\$46,000.00	\$3,140.00	7%	\$27,780.14	\$44,375.33		
<i>OTHR CHGS - Other Charges</i>										
7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	92,000.00	92,000.00	78,200.00	13,800.00	18%	69,000.00	89,800.00		
<i>Account Classification Total: Other Charges</i>		\$92,000.00	\$92,000.00	\$78,200.00	\$13,800.00	18%	\$69,000.00	\$89,800.00		
<b>Location Total: 330 - Ocean City Branch</b>		\$141,140.00	\$141,140.00	\$124,200.00	\$16,940.00	14%	\$96,780.14	\$134,175.33		
<b>Location: 340 - Worcester Adult Medical Day Svcs</b>										
<i>OTHR CHGS - Other Charges</i>										
7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	248,800.00	248,800.00	213,432.00	35,368.00	17%	186,600.00	181,840.00		
7140.090	Commission on Aging Appropriatio Senior Ride Service	22,400.00	22,400.00	21,800.00	600.00	3%	16,350.00	21,000.00		
<i>Account Classification Total: Other Charges</i>		\$271,200.00	\$271,200.00	\$235,232.00	\$35,968.00	15%	\$202,950.00	\$202,840.00		
<b>Location Total: 340 - Worcester Adult Medical Day Svcs</b>		\$271,200.00	\$271,200.00	\$235,232.00	\$35,968.00	15%	\$202,950.00	\$202,840.00		

Expenditures		1401 Commission on Aging Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount at 12/31/25	2025 Actual Amount	Department Comments	
<b>Location: 350 - Direct Services - MAP</b>										
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>										
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	5,200.00	5,200.00	5,000.00	200.00	4%	4,150.00	4,400.00		
6540.030	Vehicle Operating Expenses Vehicle Maintenance	4,000.00	4,000.00	3,800.00	200.00	5%	3,100.00	3,000.00		
<i>nt Classification Total: MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$9,200.00	\$9,200.00	\$8,800.00	\$400.00	5%	\$7,250.00	\$7,400.00		
<i>OTHR CHGS - Other Charges</i>										
7140.030	Commission on Aging Appropriatio Aging Programs	14,000.00	14,000.00	13,600.00	400.00	3%	10,200.00	12,800.00		
7140.035	Commission on Aging Appropriatio County Shr Kitchen Salary & Frng	45,800.00	45,800.00	30,100.00	15,700.00	52%	25,875.00	23,540.00	Reallocation of staff costs from Cfl program	
7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	34,687.00	34,687.00	30,100.00	4,587.00	15%	26,015.25	32,500.00		
7140.045	Commission on Aging Appropriatio Comm For Life Salaries & Fringe	64,000.00	64,000.00	64,500.00	(500.00)	-1%	56,475.00	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	89,400.00	77,500.00	11,900.00	15%	67,050.00	70,730.00		
7140.070	Commission on Aging Appropriatio Senior Meals	28,000.00	28,000.00	7,600.00	20,400.00	268%	5,700.00	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	133,400.00	115,500.00	17,900.00	15%	100,050.00	113,900.00		
7140.090	Commission on Aging Appropriatio Senior Ride Service	44,000.00	44,000.00	43,200.00	800.00	2%	32,400.00	42,800.00		
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$453,287.00	\$453,287.00	\$382,100.00	\$71,187.00	19%	\$323,765.25	\$372,670.00		
<i>CAP EQ - Capital Equipment</i>										
9010.010	Capital Equipment New Vehicles	0.00	0.00	104,600.00	(104,600.00)	-100%	0.00	26,935.00	FY26 was biannual grant match funding request.	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$0.00	\$0.00	\$104,600.00	(\$104,600.00)	-100%	\$0.00	\$26,935.00		
<b>Location Total: 350 - Direct Services - MAP</b>		\$462,487.00	\$462,487.00	\$495,500.00	(\$33,013.00)	-7%	\$331,015.25	\$407,005.00		
<b>Department Total: 1401 - Commission on Aging</b>		<b>\$2,223,579.00</b>	<b>\$2,224,279.00</b>	<b>\$1,996,322.00</b>	<b>\$227,957.00</b>	<b>11%</b>	<b>\$1,399,255.19</b>	<b>\$1,821,528.70</b>		



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund	<b>100 - General Fund</b>			
Department	<b>1401 - Commission on Aging</b>			
Location	<b>200 - Administration</b>			
Account	<b>6110.295 - Supplies &amp; Equipment Program Supplies and Equipment</b>			
100.1401.200.6110.295	Supplies & equipment based on trend	1.0000	2,000.00	2,000.00
	Account 6110.295 - Supplies & Equipment Program Supplies and Equipment Totals	Transactions	1	\$2,000.00
Account	<b>6160.065 - Grant Programs Md Dept of Aging</b>			
100.1401.200.6160.065	Scof Grant	1.0000	6,000.00	6,000.00
	Account 6160.065 - Grant Programs Md Dept of Aging Totals	Transactions	1	\$6,000.00
Account	<b>6160.142 - Grant Programs SSTAP</b>			
100.1401.200.6160.142	SSTAP Grant	1.0000	138,000.00	138,000.00
	Account 6160.142 - Grant Programs SSTAP Totals	Transactions	1	\$138,000.00
Account	<b>7000.070 - Travel, Training &amp; Expense Expense Allowance</b>			
100.1401.200.7000.070	Travel & training based on trend	1.0000	7,500.00	7,500.00
	Account 7000.070 - Travel, Training & Expense Expense Allowance Totals	Transactions	1	\$7,500.00
Account	<b>7140.010 - Commission on Aging Appropriatio Aging Audit</b>			
100.1401.200.7140.010	Audit expense	1.0000	9,000.00	9,000.00
	Account 7140.010 - Commission on Aging Appropriatio Aging Audit Totals	Transactions	1	\$9,000.00
Account	<b>7140.020 - Commission on Aging Appropriatio Aging Insurance</b>			
100.1401.200.7140.020	Insurance expense	1.0000	5,000.00	5,000.00
	Account 7140.020 - Commission on Aging Appropriatio Aging Insurance Totals	Transactions	1	\$5,000.00
Account	<b>7140.040 - Commission on Aging Appropriatio County Share Salaries &amp; Fringe</b>			
100.1401.200.7140.040	461900	1.0000	461,900.00	461,900.00
	Account 7140.040 - Commission on Aging Appropriatio County Share Salaries & Fringe Totals	Transactions	1	\$461,900.00
Account	<b>7170.010 - Benefits &amp; Insurance Allowance for COLA</b>			
100.1401.200.7170.010	Updated health insurance costs, allowance COLA & step	1.0000	106,032.00	106,032.00
	Account 7170.010 - Benefits & Insurance Allowance for COLA Totals	Transactions	1	\$106,032.00
Account	<b>7500 - Other Expenses</b>			
100.1401.200.7500	Grant forward funding	1.0000	180,000.00	180,000.00
	Account 7500 - Other Expenses Totals	Transactions	1	\$180,000.00
	Location 200 - Administration Totals	Transactions	9	\$915,432.00
Location	<b>300 - Snow Hill Branch</b>			
Account	<b>6550.030 - Building Site Expenses Carpet/VCT Cleaning</b>			
100.1401.300.6550.030	Carpet/ VCT cleaning based on trend	1.0000	8,500.00	8,500.00
	Account 6550.030 - Building Site Expenses Carpet/VCT Cleaning Totals	Transactions	1	\$8,500.00
Account	<b>6550.040 - Building Site Expenses Cleaning Contract</b>			
100.1401.300.6550.040	Cleaning expense based on trend	1.0000	23,000.00	23,000.00
	Account 6550.040 - Building Site Expenses Cleaning Contract Totals	Transactions	1	\$23,000.00



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1401 - Commission on Aging</b>				
Location <b>300 - Snow Hill Branch</b>				
Account <b>6550.050 - Building Site Expenses Custodial Supplies</b>				
100.1401.300.6550.050	Custodial supplies based on trend	1.0000	4,000.00	4,000.00
	Account <b>6550.050 - Building Site Expenses Custodial Supplies</b> Totals	Transactions	1	<u>4,000.00</u>
Account <b>6550.060 - Building Site Expenses Electricity</b>				
100.1401.300.6550.060	Electricity expense based on trend	1.0000	26,000.00	26,000.00
	Account <b>6550.060 - Building Site Expenses Electricity</b> Totals	Transactions	1	<u>\$26,000.00</u>
Account <b>6550.080 - Building Site Expenses Fire Alarm Testing</b>				
100.1401.300.6550.080	Fire alarm testing based on trend	1.0000	420.00	420.00
	Account <b>6550.080 - Building Site Expenses Fire Alarm Testing</b> Totals	Transactions	1	<u>\$420.00</u>
Account <b>6550.081 - Building Site Expenses Fire Extinguishers</b>				
100.1401.300.6550.081	Fire extinguishers based on trend	1.0000	320.00	320.00
	Account <b>6550.081 - Building Site Expenses Fire Extinguishers</b> Totals	Transactions	1	<u>\$320.00</u>
Account <b>6550.090 - Building Site Expenses General Maintenance Repairs</b>				
100.1401.300.6550.090	General maintenance repairs based on trend	1.0000	8,300.00	8,300.00
	Account <b>6550.090 - Building Site Expenses General Maintenance Repairs</b> Totals	Transactions	1	<u>\$8,300.00</u>
Account <b>6550.100 - Building Site Expenses Generator Services &amp; Repairs</b>				
100.1401.300.6550.100	Generator expense based on trend	1.0000	600.00	600.00
	Account <b>6550.100 - Building Site Expenses Generator Services &amp; Repairs</b> Totals	Transactions	1	<u>\$600.00</u>
Account <b>6550.120 - Building Site Expenses Heating Propane</b>				
100.1401.300.6550.120	Heating propane expense based on trend	1.0000	21,000.00	21,000.00
	Account <b>6550.120 - Building Site Expenses Heating Propane</b> Totals	Transactions	1	<u>\$21,000.00</u>
Account <b>6550.140 - Building Site Expenses Internet Access</b>				
100.1401.300.6550.140	Internet access	1.0000	3,400.00	3,400.00
	Account <b>6550.140 - Building Site Expenses Internet Access</b> Totals	Transactions	1	<u>\$3,400.00</u>
Account <b>6550.180 - Building Site Expenses Pest Control/Termite Insp</b>				
100.1401.300.6550.180	Pest control based on trend	1.0000	300.00	300.00
	Account <b>6550.180 - Building Site Expenses Pest Control/Termite Insp</b> Totals	Transactions	1	<u>\$300.00</u>
Account <b>6550.220 - Building Site Expenses Security Alarm Monitoring</b>				
100.1401.300.6550.220	Security alarm monitoring based on trend	1.0000	1,120.00	1,120.00
	Account <b>6550.220 - Building Site Expenses Security Alarm Monitoring</b> Totals	Transactions	1	<u>\$1,120.00</u>
Account <b>6550.250 - Building Site Expenses Sprinkler Testing</b>				
100.1401.300.6550.250	Sprinkler testing based on trend	1.0000	2,100.00	2,100.00
	Account <b>6550.250 - Building Site Expenses Sprinkler Testing</b> Totals	Transactions	1	<u>\$2,100.00</u>



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1401 - Commission on Aging</b>				
Location <b>300 - Snow Hill Branch</b>				
Account <b>6550.270 - Building Site Expenses Telephone</b>				
100.1401.300.6550.270	Telephone expense	1.0000	3,500.00	3,500.00
		Transactions	1	<u>3,500.00</u>
		Account <b>6550.270 - Building Site Expenses Telephone</b> Totals		
Account <b>6550.300 - Building Site Expenses Trash Removal</b>				
100.1401.300.6550.300	Trash removal based on trend	1.0000	1,200.00	1,200.00
		Transactions	1	<u>1,200.00</u>
		Account <b>6550.300 - Building Site Expenses Trash Removal</b> Totals		
Account <b>6550.310 - Building Site Expenses Water &amp; Sewer</b>				
100.1401.300.6550.310	Water & sewer based on trend	1.0000	3,800.00	3,800.00
		Transactions	1	<u>3,800.00</u>
		Account <b>6550.310 - Building Site Expenses Water &amp; Sewer</b> Totals		
Account <b>7140.040 - Commission on Aging Appropriatio County Share Salaries &amp; Fringe</b>				
100.1401.300.7140.040	Salaries & fringe	1.0000	87,800.00	87,800.00
		Transactions	1	<u>87,800.00</u>
		Account <b>7140.040 - Commission on Aging Appropriatio County Share Salaries &amp; Fringe</b> Totals		
		Location <b>300 - Snow Hill Branch</b> Totals		
		Transactions	17	<u>\$195,360.00</u>
Location <b>310 - Pocomoke Branch</b>				
Account <b>6550.030 - Building Site Expenses Carpet/VCT Cleaning</b>				
100.1401.310.6550.030	Carpet/ VCT cleaning based on trend	1.0000	3,500.00	3,500.00
		Transactions	1	<u>3,500.00</u>
		Account <b>6550.030 - Building Site Expenses Carpet/VCT Cleaning</b> Totals		
Account <b>6550.040 - Building Site Expenses Cleaning Contract</b>				
100.1401.310.6550.040	Cleaning contract based on trend	1.0000	3,800.00	3,800.00
		Transactions	1	<u>3,800.00</u>
		Account <b>6550.040 - Building Site Expenses Cleaning Contract</b> Totals		
Account <b>6550.050 - Building Site Expenses Custodial Supplies</b>				
100.1401.310.6550.050	Custodial supplies based on trend	1.0000	400.00	400.00
		Transactions	1	<u>400.00</u>
		Account <b>6550.050 - Building Site Expenses Custodial Supplies</b> Totals		
Account <b>6550.080 - Building Site Expenses Fire Alarm Testing</b>				
100.1401.310.6550.080	Fire alarm testing based on trend	1.0000	220.00	220.00
		Transactions	1	<u>220.00</u>
		Account <b>6550.080 - Building Site Expenses Fire Alarm Testing</b> Totals		
Account <b>6550.081 - Building Site Expenses Fire Extinguishers</b>				
100.1401.310.6550.081	Fire Extinguishers	1.0000	200.00	200.00
		Transactions	1	<u>200.00</u>
		Account <b>6550.081 - Building Site Expenses Fire Extinguishers</b> Totals		
Account <b>6550.090 - Building Site Expenses General Maintenance Repairs</b>				
100.1401.310.6550.090	General maintenance based on trend	1.0000	2,000.00	2,000.00
		Transactions	1	<u>2,000.00</u>
		Account <b>6550.090 - Building Site Expenses General Maintenance Repairs</b> Totals		
Account <b>6550.110 - Building Site Expenses Heating Fuel Oil</b>				
100.1401.310.6550.110	Heating oil based on trend	1.0000	6,000.00	6,000.00
		Transactions	1	<u>6,000.00</u>
		Account <b>6550.110 - Building Site Expenses Heating Fuel Oil</b> Totals		



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1401 - Commission on Aging</b>				
Location <b>310 - Pocomoke Branch</b>				
Account <b>6550.124 - Building Site Expenses HVAC Loop Water Treatment</b>				
100.1401.310.6550.124	HVAC loop water treatment based on trend	1.0000	280.00	280.00
Account <b>6550.124 - Building Site Expenses HVAC Loop Water Treatment</b> Totals		Transactions	1	\$280.00
Account <b>6550.140 - Building Site Expenses Internet Access</b>				
100.1401.310.6550.140	Internet access based on trend	1.0000	1,800.00	1,800.00
Account <b>6550.140 - Building Site Expenses Internet Access</b> Totals		Transactions	1	\$1,800.00
Account <b>6550.180 - Building Site Expenses Pest Control/Termite Insp</b>				
100.1401.310.6550.180	Pest control based on trend	1.0000	500.00	500.00
Account <b>6550.180 - Building Site Expenses Pest Control/Termite Insp</b> Totals		Transactions	1	\$500.00
Account <b>6550.220 - Building Site Expenses Security Alarm Monitoring</b>				
100.1401.310.6550.220	Security alarm monitoring based on trend	1.0000	220.00	220.00
Account <b>6550.220 - Building Site Expenses Security Alarm Monitoring</b> Totals		Transactions	1	\$220.00
Account <b>6550.270 - Building Site Expenses Telephone</b>				
100.1401.310.6550.270	Telephone expense based on trend	1.0000	800.00	800.00
Account <b>6550.270 - Building Site Expenses Telephone</b> Totals		Transactions	1	\$800.00
Account <b>6550.310 - Building Site Expenses Water &amp; Sewer</b>				
100.1401.310.6550.310	Water & sewer expense based on trend	1.0000	800.00	800.00
Account <b>6550.310 - Building Site Expenses Water &amp; Sewer</b> Totals		Transactions	1	\$800.00
Account <b>7140.040 - Commission on Aging Appropriatio County Share Salaries &amp; Fringe</b>				
100.1401.310.7140.040	Salaries & fringe expense	1.0000	92,500.00	92,500.00
Account <b>7140.040 - Commission on Aging Appropriatio County Share Salaries &amp; Fringe</b> Totals		Transactions	1	\$92,500.00
Location <b>310 - Pocomoke Branch</b> Totals		Transactions	14	\$113,020.00
Location <b>320 - Berlin Branch</b>				
Account <b>6550.030 - Building Site Expenses Carpet/VCT Cleaning</b>				
100.1401.320.6550.030	Carpet/ VCT cleaning based on trend	1.0000	2,400.00	2,400.00
Account <b>6550.030 - Building Site Expenses Carpet/VCT Cleaning</b> Totals		Transactions	1	\$2,400.00
Account <b>6550.040 - Building Site Expenses Cleaning Contract</b>				
100.1401.320.6550.040	Cleaning contract based on trend	1.0000	4,500.00	4,500.00
Account <b>6550.040 - Building Site Expenses Cleaning Contract</b> Totals		Transactions	1	\$4,500.00
Account <b>6550.050 - Building Site Expenses Custodial Supplies</b>				
100.1401.320.6550.050	Custodial supplies based on trend	1.0000	1,200.00	1,200.00
Account <b>6550.050 - Building Site Expenses Custodial Supplies</b> Totals		Transactions	1	\$1,200.00
Account <b>6550.060 - Building Site Expenses Electricity</b>				
100.1401.320.6550.060	Electricity expense based on trend	1.0000	9,400.00	9,400.00
Account <b>6550.060 - Building Site Expenses Electricity</b> Totals		Transactions	1	\$9,400.00



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1401 - Commission on Aging</b>				
Location <b>320 - Berlin Branch</b>				
Account <b>6550.080 - Building Site Expenses Fire Alarm Testing</b>				
100.1401.320.6550.080	Fire alarm testing based on trend	1.0000	420.00	420.00
		Transactions	1	<u>420.00</u>
		Account <b>6550.080 - Building Site Expenses Fire Alarm Testing</b> Totals		
Account <b>6550.081 - Building Site Expenses Fire Extinguishers</b>				
100.1401.320.6550.081	Fire extinguisher expense based on trend	1.0000	220.00	220.00
		Transactions	1	<u>220.00</u>
		Account <b>6550.081 - Building Site Expenses Fire Extinguishers</b> Totals		
Account <b>6550.090 - Building Site Expenses General Maintenance Repairs</b>				
100.1401.320.6550.090	General maintenance based on trend	1.0000	4,800.00	4,800.00
		Transactions	1	<u>4,800.00</u>
		Account <b>6550.090 - Building Site Expenses General Maintenance Repairs</b> Totals		
Account <b>6550.100 - Building Site Expenses Generator Services &amp; Repairs</b>				
100.1401.320.6550.100	Generator services & repairs based on trend	1.0000	600.00	600.00
		Transactions	1	<u>600.00</u>
		Account <b>6550.100 - Building Site Expenses Generator Services &amp; Repairs</b> Totals		
Account <b>6550.120 - Building Site Expenses Heating Propane</b>				
100.1401.320.6550.120	Heating propane based on trend	1.0000	2,400.00	2,400.00
		Transactions	1	<u>2,400.00</u>
		Account <b>6550.120 - Building Site Expenses Heating Propane</b> Totals		
Account <b>6550.140 - Building Site Expenses Internet Access</b>				
100.1401.320.6550.140	Internet access based on trend	1.0000	1,800.00	1,800.00
		Transactions	1	<u>1,800.00</u>
		Account <b>6550.140 - Building Site Expenses Internet Access</b> Totals		
Account <b>6550.180 - Building Site Expenses Pest Control/Termite Insp</b>				
100.1401.320.6550.180	Pest control based on trend	1.0000	500.00	500.00
		Transactions	1	<u>500.00</u>
		Account <b>6550.180 - Building Site Expenses Pest Control/Termite Insp</b> Totals		
Account <b>6550.220 - Building Site Expenses Security Alarm Monitoring</b>				
100.1401.320.6550.220	Security alarm monitoring based on trend	1.0000	600.00	600.00
		Transactions	1	<u>600.00</u>
		Account <b>6550.220 - Building Site Expenses Security Alarm Monitoring</b> Totals		
Account <b>6550.270 - Building Site Expenses Telephone</b>				
100.1401.320.6550.270	Telephone expense based on trend	1.0000	1,600.00	1,600.00
		Transactions	1	<u>1,600.00</u>
		Account <b>6550.270 - Building Site Expenses Telephone</b> Totals		
Account <b>6550.300 - Building Site Expenses Trash Removal</b>				
100.1401.320.6550.300	Trash removal based on trend	1.0000	1,000.00	1,000.00
		Transactions	1	<u>1,000.00</u>
		Account <b>6550.300 - Building Site Expenses Trash Removal</b> Totals		
Account <b>6550.310 - Building Site Expenses Water &amp; Sewer</b>				
100.1401.320.6550.310	Water & sewer expense based on trend	1.0000	2,200.00	2,200.00
		Transactions	1	<u>2,200.00</u>
		Account <b>6550.310 - Building Site Expenses Water &amp; Sewer</b> Totals		



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1401 - Commission on Aging</b>				
Location <b>320 - Berlin Branch</b>				
Account <b>7140.040 - Commission on Aging Appropriatio County Share Salaries &amp; Fringe</b>				
100.1401.320.7140.040	Salaries & fringe expense	1.0000	92,000.00	92,000.00
Account <b>7140.040 - Commission on Aging Appropriatio County Share Salaries &amp; Fringe</b> Totals		Transactions	1	\$92,000.00
Location <b>320 - Berlin Branch</b> Totals		Transactions	16	\$125,640.00
Location <b>330 - Ocean City Branch</b>				
Account <b>6550.030 - Building Site Expenses Carpet/VCT Cleaning</b>				
100.1401.330.6550.030	Carpet/ VCT cleaning based on trend	1.0000	3,000.00	3,000.00
Account <b>6550.030 - Building Site Expenses Carpet/VCT Cleaning</b> Totals		Transactions	1	\$3,000.00
Account <b>6550.040 - Building Site Expenses Cleaning Contract</b>				
100.1401.330.6550.040	Cleaning contract based on trend	1.0000	6,400.00	6,400.00
Account <b>6550.040 - Building Site Expenses Cleaning Contract</b> Totals		Transactions	1	\$6,400.00
Account <b>6550.050 - Building Site Expenses Custodial Supplies</b>				
100.1401.330.6550.050	Custodial supplies based on trend	1.0000	1,600.00	1,600.00
Account <b>6550.050 - Building Site Expenses Custodial Supplies</b> Totals		Transactions	1	\$1,600.00
Account <b>6550.060 - Building Site Expenses Electricity</b>				
100.1401.330.6550.060	Electricity expense based on trend	1.0000	7,400.00	7,400.00
Account <b>6550.060 - Building Site Expenses Electricity</b> Totals		Transactions	1	\$7,400.00
Account <b>6550.080 - Building Site Expenses Fire Alarm Testing</b>				
100.1401.330.6550.080	Fire alarm testing based on trend	1.0000	400.00	400.00
Account <b>6550.080 - Building Site Expenses Fire Alarm Testing</b> Totals		Transactions	1	\$400.00
Account <b>6550.081 - Building Site Expenses Fire Extinguishers</b>				
100.1401.330.6550.081	Fire extinguisher expense based on trend	1.0000	200.00	200.00
Account <b>6550.081 - Building Site Expenses Fire Extinguishers</b> Totals		Transactions	1	\$200.00
Account <b>6550.090 - Building Site Expenses General Maintenance Repairs</b>				
100.1401.330.6550.090	General maintenance expense based on trend	1.0000	8,200.00	8,200.00
Account <b>6550.090 - Building Site Expenses General Maintenance Repairs</b> Totals		Transactions	1	\$8,200.00
Account <b>6550.120 - Building Site Expenses Heating Propane</b>				
100.1401.330.6550.120	Heating propane based on trend	1.0000	13,200.00	13,200.00
Account <b>6550.120 - Building Site Expenses Heating Propane</b> Totals		Transactions	1	\$13,200.00
Account <b>6550.124 - Building Site Expenses HVAC Loop Water Treatment</b>				
100.1401.330.6550.124	HVAC loop water treatment expense based on trend	1.0000	600.00	600.00
Account <b>6550.124 - Building Site Expenses HVAC Loop Water Treatment</b> Totals		Transactions	1	\$600.00
Account <b>6550.140 - Building Site Expenses Internet Access</b>				
100.1401.330.6550.140	Internet access based on trend	1.0000	2,000.00	2,000.00
Account <b>6550.140 - Building Site Expenses Internet Access</b> Totals		Transactions	1	\$2,000.00



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1401 - Commission on Aging</b>				
Location <b>330 - Ocean City Branch</b>				
Account <b>6550.180 - Building Site Expenses Pest Control/Termite Insp</b>				
100.1401.330.6550.180	Pest control based on trend	1.0000	500.00	500.00
		Transactions	1	<u>500.00</u>
		Account <b>6550.180 - Building Site Expenses Pest Control/Termite Insp</b> Totals		
Account <b>6550.220 - Building Site Expenses Security Alarm Monitoring</b>				
100.1401.330.6550.220	Security alarm monitoring based on trend	1.0000	420.00	420.00
		Transactions	1	<u>420.00</u>
		Account <b>6550.220 - Building Site Expenses Security Alarm Monitoring</b> Totals		
Account <b>6550.250 - Building Site Expenses Sprinkler Testing</b>				
100.1401.330.6550.250	Sprinkler testing based on trend	1.0000	820.00	820.00
		Transactions	1	<u>820.00</u>
		Account <b>6550.250 - Building Site Expenses Sprinkler Testing</b> Totals		
Account <b>6550.270 - Building Site Expenses Telephone</b>				
100.1401.330.6550.270	Telephone expense based on trend	1.0000	1,800.00	1,800.00
		Transactions	1	<u>1,800.00</u>
		Account <b>6550.270 - Building Site Expenses Telephone</b> Totals		
Account <b>6550.310 - Building Site Expenses Water &amp; Sewer</b>				
100.1401.330.6550.310	Water & sewer expense based on trend	1.0000	2,600.00	2,600.00
		Transactions	1	<u>2,600.00</u>
		Account <b>6550.310 - Building Site Expenses Water &amp; Sewer</b> Totals		
Account <b>7140.040 - Commission on Aging Appropriatio County Share Salaries &amp; Fringe</b>				
100.1401.330.7140.040	Salaries & fringe	1.0000	92,000.00	92,000.00
		Transactions	1	<u>92,000.00</u>
		Account <b>7140.040 - Commission on Aging Appropriatio County Share Salaries &amp; Fringe</b> Totals		
		Location <b>330 - Ocean City Branch</b> Totals		
		Transactions	16	<u>\$141,140.00</u>
Location <b>340 - Worcester Adult Medical Day Svcs</b>				
Account <b>7140.040 - Commission on Aging Appropriatio County Share Salaries &amp; Fringe</b>				
100.1401.340.7140.040	Salaries & fringe	1.0000	248,800.00	248,800.00
		Transactions	1	<u>248,800.00</u>
		Account <b>7140.040 - Commission on Aging Appropriatio County Share Salaries &amp; Fringe</b> Totals		
Account <b>7140.090 - Commission on Aging Appropriatio Senior Ride Service</b>				
100.1401.340.7140.090	Senior ride service based on trend	1.0000	22,400.00	22,400.00
		Transactions	1	<u>22,400.00</u>
		Account <b>7140.090 - Commission on Aging Appropriatio Senior Ride Service</b> Totals		
		Location <b>340 - Worcester Adult Medical Day Svcs</b> Totals		
		Transactions	2	<u>\$271,200.00</u>
Location <b>350 - Direct Services - MAP</b>				
Account <b>6540.020 - Vehicle Operating Expenses Fuel - WC Fleet</b>				
100.1401.350.6540.020	WC fleet fuel expenses	1.0000	5,200.00	5,200.00
		Transactions	1	<u>5,200.00</u>
		Account <b>6540.020 - Vehicle Operating Expenses Fuel - WC Fleet</b> Totals		
Account <b>6540.030 - Vehicle Operating Expenses Vehicle Maintenance</b>				
100.1401.350.6540.030	Vehicle Maintenance expense	1.0000	4,000.00	4,000.00
		Transactions	1	<u>4,000.00</u>
		Account <b>6540.030 - Vehicle Operating Expenses Vehicle Maintenance</b> Totals		



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund	<b>100 - General Fund</b>			
Department	<b>1401 - Commission on Aging</b>			
Location	<b>350 - Direct Services - MAP</b>			
Account	<b>7140.030 - Commission on Aging Appropriatio Aging Programs</b>			
100.1401.350.7140.030	Aging programs expense based on trend	1.0000	14,000.00	14,000.00
	Account <b>7140.030 - Commission on Aging Appropriatio Aging Programs</b> Totals	Transactions	1	\$14,000.00
Account	<b>7140.035 - Commission on Aging Appropriatio County Shr Kitchen Salary &amp; Frng</b>			
100.1401.350.7140.035	Kitchen salary & fringe expense	1.0000	45,800.00	45,800.00
	Account <b>7140.035 - Commission on Aging Appropriatio County Shr Kitchen Salary &amp; Frng</b> Totals	Transactions	1	\$45,800.00
Account	<b>7140.040 - Commission on Aging Appropriatio County Share Salaries &amp; Fringe</b>			
100.1401.350.7140.040	Salaries & fringe	1.0000	34,687.00	34,687.00
	Account <b>7140.040 - Commission on Aging Appropriatio County Share Salaries &amp; Fringe</b> Totals	Transactions	1	\$34,687.00
Account	<b>7140.045 - Commission on Aging Appropriatio Comm For Life Salaries &amp; Fringe</b>			
100.1401.350.7140.045	Comm for life salaries & fringe	1.0000	64,000.00	64,000.00
	Account <b>7140.045 - Commission on Aging Appropriatio Comm For Life Salaries &amp; Fringe</b> Totals	Transactions	1	\$64,000.00
Account	<b>7140.055 - Commission on Aging Appropriatio Co. Shr. MealOnWheel Salary &amp; Fr</b>			
100.1401.350.7140.055	Meals on wheels salary & fringe	1.0000	89,400.00	89,400.00
	Account <b>7140.055 - Commission on Aging Appropriatio Co. Shr. MealOnWheel Salary &amp; Fr</b> Totals	Transactions	1	\$89,400.00
Account	<b>7140.070 - Commission on Aging Appropriatio Senior Meals</b>			
100.1401.350.7140.070	Senior meals based on trend	1.0000	28,000.00	28,000.00
	Account <b>7140.070 - Commission on Aging Appropriatio Senior Meals</b> Totals	Transactions	1	\$28,000.00
Account	<b>7140.080 - Commission on Aging Appropriatio Senior Ride Salary &amp; Fringe</b>			
100.1401.350.7140.080	Senior ride salary & fringe	1.0000	133,400.00	133,400.00
	Account <b>7140.080 - Commission on Aging Appropriatio Senior Ride Salary &amp; Fringe</b> Totals	Transactions	1	\$133,400.00
Account	<b>7140.090 - Commission on Aging Appropriatio Senior Ride Service</b>			
100.1401.350.7140.090	Senior ride service expense based on trend	1.0000	44,000.00	44,000.00
	Account <b>7140.090 - Commission on Aging Appropriatio Senior Ride Service</b> Totals	Transactions	1	\$44,000.00
	Location <b>350 - Direct Services - MAP</b> Totals	Transactions	10	\$462,487.00
	Department <b>1401 - Commission on Aging</b> Totals	Transactions	84	\$2,224,279.00
	Fund <b>100 - General Fund</b> Totals	Transactions	84	\$2,224,279.00
	<b>EXPENSES</b> Totals	Transactions	84	\$2,224,279.00
	Grand Totals	Transactions	84	\$2,224,279.00

DEPARTMENT BUDGET SUMMARY			
Department or Agency:	Commission on Aging (WorCOA)	Department Number:	1401
Fund: 100	General Fund	Function:	Social Services
<b>Mission Statement:</b>			
<p>The Worcester Commission on Aging provides programs and services that support the quality of life, independence and health goals desired and needed by Worcester County's Senior residents. We accomplish this by offering senior center programs, health and wellness programs, socialization activities, transportation, adult day care, in-home care and caregiver services. Reductions in State and Federal grant funding have had a slightly negative impact on the number of clients we have been able to serve.</p>			
<b>Program Services: (Statistics)</b>			
	<ul style="list-style-type: none"> <li>WorCOA 50plus membership has increased to 300 regularly active seniors across four sites, and this year, over 800 individuals in total have participated in 50plus activities. These activities included over 40 different day trips, weekly opportunities for health-related activities, and educational and socialization experiences.</li> </ul>		
	<ul style="list-style-type: none"> <li>Worcester County's Meals on Wheels program served over 240 clients in FY25. Our Nutrition team of 7 full and part-time employees and over 30 volunteers prepared, served and delivered 27,000 meals to the County's aging and frail population. The Congregate Meals program provided 400 adult day care and 50plus participants with nutritious meals in our 5 centers.</li> </ul>		
	<ul style="list-style-type: none"> <li>As the only adult medical day center in Worcester County, River Oaks serves the frail elderly and disabled while also providing an invaluable service to the clients' caregivers who can experience respite and/or continue working because their loved ones are so well taken care of. 37 individuals attend our center on a regular basis, where their need for social engagement and professional medical care is accommodated in a safe and enjoyable atmosphere. River Oaks now offers an expanded program that specifically serves the growing population with dementia.</li> </ul>		
	<ul style="list-style-type: none"> <li>The Senior Ride program remains a vital component of our service offerings, addressing one of the primary needs of the aging population – mobility. This year, Senior Ride provided over 15,000 trips to over 200 passengers. Worcester County's elderly and disabled populations were brought to their medical appointments, 50plus Centers, shopping outings, adult day care, and other personal destinations.</li> </ul>		
	<ul style="list-style-type: none"> <li>Our Senior Care program served over 70 clients in their homes, providing assistance with personal care, household chores, and companionship. This was accomplished with 4 full and 2 part-time staff, made possible through additional funding from the State of Maryland. Even with the department's tireless endeavors, 102 Worcester residents are on a waiting list to receive these services due to a funding shortage.</li> </ul>		
	<ul style="list-style-type: none"> <li>Community for Life served 102 members, providing transportation and handyman services to help them age in place. Seniors that are able to age in place are happier and contribute positively to the local economy without becoming a burden on taxpayers. Maryland is sunsetting this program so it will not be available for most of FY26. The Coast Villages program is being implemented to fill the gap.</li> </ul>		

DEPARTMENT BUDGET SUMMARY					
Department or Agency:	Commission on Aging (WorCOA)		Department Number:	1401	
Fund: 100	General Fund		Function:	Social Services	
Statistical Data:					
Description of Statistical Data	Actual FY2024	Actual FY2025	Estimate FY2026	Estimate FY2027	
50plus Centers: Participants / Activities Units	946/96,524	930/107,469	1,000/110,000	1,100/120,000	
Community for Life/Coast Villages: Members / Units	170/7,747	102/4,886	40/2,000	60/3,000	
Meals On Wheels: Participants / Meals	321/29,095	274/28,288	300/30,000	330/33,000	
Transportation: Passengers / Trips	257/23,506	245/18,313	250/20,000	260/21,000	
Expenditures:					
Expenditure Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Budget Request FY2027	% Change
Personnel Services				\$ -	0.0%
Supplies & Materials	189,589	183,288	138,635	326,000	135.1%
Maintenance & Services	189,430	205,575	203,700	220,060	8.0%
Other Charges	1,272,900	1,405,730	1,549,387	1,678,219	8.3%
Capital Outlay	0	26,935	104,600	0	-100.0%
Total	\$ 1,651,919	\$ 1,821,528	\$ 1,996,322	\$ 2,224,279	11.4%
Staffing (Full Time Equivalent):					
Position Title	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Budget Request FY2027	% Change
No County Positions	-	-	-	-	0%
Total	-	-	-	-	0%
Summary of Significant Budget Increase/Decreases					
Description of Increase/Decrease			\$ Increase/Decrease	% Inc/(Dec)	
The bulk of the increase in expenses is \$180,000 in forward funding for Title III C meals programs for Worcester County. \$324,000 of Supplies & Materials is offset by \$324,000 in grant Revenue. The actual burden on the County budget is \$1,900,279. The total increase request of funding from the County for FY27 is \$40,592 which represents an actual 2.1% increase over FY26 funding.			\$ 227,957	11%	
Contact Information					
Name:	Nekia Wise	Address 1:	P.O. Box 159		
Title:	Staff Accountant	Address 2:	4767 Snow Hill Road		
Email:	<a href="mailto:nekia@worcoa.org">nekia@worcoa.org</a>	City/State:	Snow Hill, Maryland		
Telephone:	443.397.5051	Zip Code:	21863		

<b>Commission on Aging Staffing (FTE)</b>					
Non-Profit Employees	Position Title	Actual FY2024	Actuals FY2025	Budget Approved FY2026	Budget Request FY2027
	EXECUTIVE DIRECTOR	1.00	1.00	1.00	1.00
	DEPUTY DIRECTOR	1.00	1.00	1.00	1.00
	STAFF ACCOUNTANT	1.00	1.00	1.00	1.00
	FINANCE & HR ADMINISTRATOR	0.80	0.80	0.80	0.80
	FINANCE CLERK	0.10	0.25	0.40	0.25
	IT & FACILITIES SUPERVISOR	1.00	1.00	1.00	1.00
	VOLUNTEER COORDINATOR	0.20	0.20	0.20	0.20
	COAST VILLAGES (former CfL) NAVIGATOR	1.00	1.00	1.00	1.00
	DAY CENTER PROGRAM DEPARTMENT MANAGER	1.00	1.00	1.00	1.00
	DAY CENTER HEALTH DIRECTOR	0.55	0.70	1.00	1.00
	DAY CENTER SOCIAL WORKER	1.00	1.00	1.00	1.00
	DAY CENTER STAFF NURSE	0.00	0.30	0.08	0.08
	DAY CENTER ACTIVITIES COORDINATOR	0.90	0.88	1.00	1.00
	DAY CENTER DEMENTIA COORDINATOR	0.00	0.00	1.00	1.00
	DAY CENTER CERTIFIED NURSING ASSISTANTS	2.55	2.75	1.75	1.38
	DAY CENTER TRANSPORTATION AIDES	0.00	0.00	1.25	1.25
	COMMUNITY HEALTH WORKER	0.60	1.00	1.00	1.00
	CAREGIVERS	0.55	2.00	2.48	1.98
	MEALS ON WHEELS COORDINATOR	1.00	1.00	1.00	1.00
	MEALS TRANSPORTERS	2.75	1.50	2.15	1.50
	NUTRITION SUPERVISOR	0.75	0.80	0.90	1.00
	NUTRITION ASSISTANT	1.00	1.00	1.00	1.00
	NUTRITION AIDES	0.10	0.38	1.10	1.10
	SENIOR CENTERS DEPARTMENT MANAGER	1.00	1.00	1.00	1.00
	BERLIN SITE MANAGER	0.75	0.75	0.75	0.75
	BERLIN ACTIVITIES COORDINATOR	0.75	0.75	0.75	0.75
	OCEAN CITY SITE MANAGER	0.75	0.75	0.75	0.75
	OCEAN CITY ACTIVITIES COORDINATOR	0.75	0.75	0.75	0.75
	POCOMOKE CITY SITE MANAGER	0.75	0.75	0.75	0.75
	POCOMOKE CITY ACTIVITIES COORDINATOR	0.75	0.75	0.75	0.75
	SNOW HILL SITE MANAGER	1.00	1.00	0.75	0.75
	SNOW HILL ACTIVITIES COORDINATOR	0.75	0.75	0.75	0.75
	SENIOR CENTERS TRIP DRIVER	0.00	0.00	0.35	0.25
	TRANSPORTATION MANAGER	1.00	1.00	1.00	1.00
	TRANSPORTATION ASSISTANT	1.00	1.00	1.00	1.00
	DRIVERS	7.20	6.00	6.63	5.08
	Adjusted Total FTE	35.3	35.8	40.1	36.9
	Suspended Positions FTE	5.10	6.40	3.25	N/A
	<b>Total FTE for respective FY</b>	<b>40.4</b>	<b>42.2</b>	<b>43.3</b>	<b>36.9</b>
	<b>SUSPENDED POSITIONS</b>				
	BUDGET ANALYST	0.25	0.40	0.00	0.00
	COMMUNITY FOR LIFE ASSISTANTS	2.50	2.50	1.25	0.00
	COMMUNITY FOR LIFE DISPATCHER	0.00	0.00	0.50	0.00
	COMMUNITY HEALTH WORKER ASSISTANT	0.00	0.75	0.00	0.00
	MOBILITY MANAGER	1.00	1.00	1.00	0.00
	DISPATCHER	0.35	0.75	0.50	0.00
	FACILITIES & NUTRITION DEPARTMENT MANAGER	1.00	1.00	0.00	0.00

PERSONNEL BUDGET FY 2027				DEPT: 1401 COMMISSION ON AGING						
TITLE	STAFF	HRS	HRS	FUNDING SOURCES	FY2026	FY2026	FY2026	FY2027	FY2027	FY2027
	COUNT	WK	WK		Total	Salary	Requested	Total	Requested	Requested
					Budgeted	County	County Salary	Budgeted Salary	County Salary	County Salary
		2026	2027		Salary	Contribution	Contribution %	W/ COLA & STEP	Contribution	Contribution %
EXECUTIVE DIRECTOR	1	40	40	Title III Grants, MDA Grants, MTA Grants, MDH Grant, County, Program Fees	108,229	91,514	85%	109,908	98,917	90%
DEPUTY DIRECTOR	1	40	40	Title III Grants, MDA Grants, MTA Grants, MDH Grant, County, Program Fees	74,200	62,740	85%	75,718	68,146	90%
STAFF ACCOUNTANT	1	40	40	Title III Grants, MDA Grants, MTA Grants, MDH Grant, County, Program Fees	65,437	55,331	85%	66,779	60,101	90%
FINANCE & HR ADMINISTRATOR	1	32	32	Title III Grants, MDA Grants, MTA Grants, MDH Grant, County, Program Fees	51,929	43,909	85%	53,476	48,128	90%
FINANCE CLERK	1	16	10	Title III Grants, MDA Grants, MTA Grants, MDH Grant, County, Program Fees	17,658	14,931	85%	10,728	9,655	90%
IT & FACILITIES SUPERVISOR	1	40	40	Title III Grants, MDA Grants, MTA Grants, MDH Grant, County, Program Fees	66,275	56,039	85%	65,374	58,837	90%
VOLUNTEER COORDINATOR	1	8	8	Title III, County	9,870	8,346	85%	19,272	17,345	90%
COAST VILLAGES (former CFL) NAVIGATOR	1	40	40	County	51,565	26,652	52%	51,627	51,700	100%
COMMUNITY FOR LIFE ASSISTANTS	2	50	0	Medicaid Grant, County	51,557	27,156	53%	0	-	-
COMMUNITY FOR LIFE DISPATCHER	1	20	0	Medicaid Grant, County	20,623	10,862	53%	0	-	-
DAY CENTER PROGRAM DEPARTMENT MANAGER	1	40	40	MDH Grant, Medicaid, CACFP, VA, County, Fees	83,652	38,880	46%	86,762	43,381	50%
DAY CENTER HEALTH DIRECTOR	1	40	40	MDH Grant, Medicaid, CACFP, VA, County, Fees	72,744	33,810	46%	77,012	38,506	50%
DAY CENTER SOCIAL WORKER	1	40	40	MDH Grant, Medicaid, CACFP, VA, County, Fees	55,189	25,651	46%	56,657	28,329	50%
DAY CENTER STAFF NURSE	1	3	3	MDH Grant, Medicaid, CACFP, VA, County, Fees	5,851.72	2,720	46%	5,772	2,886	50%
DAY CENTER ACTIVITIES COORDINATOR	1	40	40	MDH Grant, Medicaid, CACFP, VA, County, Fees	52,844	24,561	46%	51,737	25,869	50%
DAY CENTER DEMENTIA COORDINATOR	1	40	40	MDH Grant, Medicaid, CACFP, VA, County, Fees	43,186.00	20,072	46%	44,951	22,476	50%
DAY CENTER CERTIFIED NURSING ASSISTANTS	2	70	55	MDH Grant, Medicaid, CACFP, VA, County, Fees	77,068	35,820	46%	58,808	29,404	50%
DAY CENTER TRANSPORTATION AIDES	2	50	50	MDH Grant, Medicaid, CACFP, VA, County, Fees	50,422	18,240	53%	50,422	25,211	50%
COMMUNITY HEALTH WORKER	1	40	40	MDA & Title III Grants, County	55,189	9,484	17%	55,360	11,072	20%
CAREGIVERS	1	99	79	MDA & Title III Grants, County	103,595	17,803	17%	80,332	16,066	20%
MEALS ON WHEELS COORDINATOR	1	40	40	Title III & MDA Grants, County	50,413	24,985	50%	50,441	35,309	70%
MEALS TRANSPORTERS	6	86	60	Title III & MDA Grants, County	92,844	46,014	50%	55,682	33,409	60%
NUTRITION SUPERVISOR	1	36	40	Title III & MDA Grants, County	47,480	8,873	19%	50,441	15,132	30%
NUTRITION ASSISTANT	1	40	40	Title III & MDA Grants, County	48,260	9,019	19%	48,223	14,467	30%
NUTRITION AIDES	2	44	44	Title III & MDA Grants, County	44,916	8,394	19%	44,215	13,265	30%
SENIOR CENTERS DEPARTMENT MANAGER	1	40	40	County	59,037	59,037	100%	62,168	62,168	100%
BERLIN SITE MANAGER	1	30	30	County	36,179	36,179	100%	36,151	36,151	100%
BERLIN ACTIVITIES COORDINATOR	1	30	30	County	30,934	30,934	100%	30,765	30,765	100%
OCEAN CITY SITE MANAGER	1	30	30	County	38,706	38,706	100%	38,753	38,753	100%
OCEAN CITY ACTIVITIES COORDINATOR	1	30	30	County	30,934	30,934	100%	29,382	29,382	100%
POCOMOKE CITY SITE MANAGER	1	30	30	County	34,548	34,548	100%	34,471	34,471	100%
POCOMOKE CITY ACTIVITIES COORDINATOR	1	30	30	County	32,390	32,390	100%	32,248	32,248	100%
SNOW HILL SITE MANAGER	1	30	30	County	33,045	33,045	100%	32,939	32,939	100%
SNOW HILL ACTIVITIES COORDINATOR	1	30	30	County	30,253	30,253	100%	29,382	29,382	100%
SENIOR CENTERS TRIP DRIVER	1	14	10	County	15,451	-	0%	11,768	11,768	100%
TRANSPORTATION MANAGER	1	40	40	MTA & Title III Grants, County, Fees	67,747	15,067	22%	66,735	23,357	35%
TRANSPORTATION ASSISTANT	1	40	40	MTA & Title III Grants, County, Fees	52,759	11,734	22%	54,108	18,938	35%
MOBILITY MANAGER	0	40	0	MTA & Title III Grants, County, Fees	53,974	12,004	22%	0	-	-
DISPATCHER	0	20	0	MTA & Title III Grants, County, Fees	20,623	4,587	22%	0	-	-
DRIVERS	6	265	203	MTA & Title III Grants, County, Fees	294,142	65,418	22%	216,563	75,797	35%
<b>TOTAL</b>	<b>52</b>	<b>1,733</b>	<b>1,474</b>		<b>2,231,719</b>	<b>1,156,640</b>		<b>1,945,130</b>	<b>1,223,729</b>	
	<b>FTE</b>	<b>43.3</b>	<b>36.9</b>							

				<b>FY26 Fringe Contribution</b>	<b>285,647</b>		<b>FY27 Fringe Request</b>	<b>282,748</b>	
							<b>FY27 16.8% Health Insurance Increase</b>	<b>41,842</b>	
				<b>Total County Contribution</b>	<b>1,442,287</b>		<b>FY27 Total Requested</b>	<b>1,548,319</b>	

Revenues		1006 Elections Office Budget Requested							
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount at 12/31/25	2025 Actual Amount	Department Comments
<b>Department: 1006 - Elections Office</b>									
<i>CHG SVC - Charges for Services</i>									
5070.600	Sale of Publications & Copies Elections	400.00	400.00	400.00	0.00	0%	413.97	871.35	
5142	Election Filing Fee	350.00	350.00	350.00	0.00	0%	351.99	0.00	
<i>Account Classification Total: Charges for Services</i>		\$750.00	\$750.00	\$750.00	\$0.00	0%	\$765.96	\$871.35	
<i>MISC - Miscellaneous</i>									
4260.030	Rents/State Revenue Elections	23,144.00	23,144.00	14,229.00	8,915.00	63%	23,144.22	17,861.88	Increase due to warehouse addition and the shared rent agreement with the State Board of Elections.
<i>Account Classification Total: MISC - Miscellaneous</i>		\$23,144.00	\$23,144.00	\$14,229.00	\$8,915.00	63%	\$23,144.22	\$17,861.88	
<b>Department Total: 1006 - Elections Office</b>		<b>\$23,894.00</b>	<b>\$23,894.00</b>	<b>\$14,979.00</b>	<b>\$8,915.00</b>	<b>60%</b>	<b>\$23,910.18</b>	<b>\$18,733.23</b>	

Expenditures		1006 Elections Office Budget Requested							
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount at 12/31/25	2025 Actual Amount	Department Comments
<b>Department: 1006 - Elections Office</b>									
<i>PERS SVCS - Personnel Services</i>									
6000.100	Personnel Services Salaries	874,624.24	147,701.00	131,900.00	15,801.00	12%	7,552.84	15,843.61	Moved State Employees to Account #6000.500
6000.500	Personnel Services State Employee Salary & Benefit	0.00	726,924.00	668,350.00	58,574.00	9%	295,657.63	660,891.96	The decrease of \$190,205 is attributed to the retirement of the Director and Deputy Director.
6010.020	Benefits Contingency	0.00	44.00	53.00	(9.00)	-17%	0.00	0.00	
6010.050	Benefits Retirement	1,460.94	1,461.00	0.00	1,461.00	N/A	0.00	2,197.00	
6010.060	Benefits Social Security Taxes	11,299.04	11,300.00	5,650.00	5,650.00	100%	577.79	1,212.01	
6010.070	Benefits Unemployment Insurance	0.00	57.00	53.00	4.00	8%	0.00	0.00	
6010.090	Benefits Workmans Compensation Ins	0.00	2,211.00	2,796.00	(585.00)	-21%	1,985.00	305.00	
6010.120	Benefits Long Term Disability	0.00	0.00	199.00	(199.00)	-100%	0.00	34.01	
6010.130	Benefits Life Insurance	0.00	0.00	226.00	(226.00)	-100%	0.00	32.18	
6010.140	Benefits FSA & PSA Admin and EAP Program	0.00	387.00	245.00	142.00	58%	187.89	46.04	
6010.150	Benefits Retirement Administration Fee	0.00	264.00	255.00	9.00	4%	0.00	29.52	
6010.900	Benefits OPEB contribution	0.00	9,664.00	0.00	9,664.00	N/A	0.00	0.00	
<i>Account Classification Total: Personnel Services</i>		\$887,384.22	\$900,013.00	\$809,727.00	\$90,286.00	11%	\$305,961.15	\$680,591.33	
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6100.100	Administrative Expense Dues, Licenses & Subscriptions	630.00	630.00	630.00	0.00	0%	0.00	398.00	
6100.110	Administrative Expense Envelopes	1,400.00	1,400.00	1,400.00	0.00	0%	388.00	386.00	
6100.180	Administrative Expense National Voter Regis Postcards	812.00	812.00	792.00	20.00	3%	859.00	146.00	
6100.190	Administrative Expense Office Supplies	20,000.00	20,000.00	20,000.00	0.00	0%	3,820.12	11,079.25	
6100.210	Administrative Expense Paper	2,000.00	2,000.00	2,000.00	0.00	0%	179.97	443.88	
6110.090	Supplies & Equipment Computers & Printers	7,847.00	7,847.00	6,877.00	970.00	14%	7,207.00	7,266.68	
6110.245	Supplies & Equipment Mobile Phones	2,000.00	2,000.00	2,000.00	0.00	0%	529.94	1,352.99	
6110.280	Supplies & Equipment Office Furniture	0.00	0.00	2,000.00	(2,000.00)	-100%	0.00	9,758.06	\$2,000 decrease - no identified furniture replacement needs for this fiscal year.
6110.440	Supplies & Equipment Voting Machines	293,595.00	293,595.00	298,471.00	(4,876.00)	-2%	78,172.86	159,961.45	The decrease of \$4,876 reflects the conclusion of the projected lifespan and lease for current voting equipment.
6120.010	Voting Machine & Poll Expenses Absentee Ballot Expenses	45,440.00	45,440.00	89,300.00	(43,860.00)	-49%	0.00	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	750.00	750.00	0.00	0%	0.00	0.00	Increase is for additional voter advertisements and notices, as well as large scale signage.

Expenditures		1006 Elections Office Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount at 12/31/25	2025 Actual Amount	Department Comments	
6120.040	Voting Machine & Poll Expenses Election Board Member Mileage	3,800.00	3,800.00	3,800.00	0.00	0%	0.00	1,371.05		
6120.050	Voting Machine & Poll Expenses Election Cell Phone	1,750.00	1,750.00	1,750.00	0.00	0%	0.00	1,750.00		
6120.060	Voting Machine & Poll Expenses Election Judge Expense	8,700.00	8,700.00	84,125.00	(75,425.00)	-90%	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	10,500.00	10,500.00	0.00	0%	0.00	538.00		
6120.080	Voting Machine & Poll Expenses Poll Rent & School Expense	3,800.00	3,800.00	2,800.00	1,000.00	36%	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	50,000.00	42,000.00	8,000.00	19%	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	8,818.00	8,818.00	19,104.00	(10,286.00)	-54%	621.49	19,108.79	The \$10,286 decrease reflects the State's billing for Worcester.	
6120.110	Voting Machine & Poll Expenses Voter Notification Cards	45,000.00	45,000.00	4,000.00	41,000.00	1025%	0.00	1,865.00		
6120.120	Voting Machine & Poll Expenses Voting Machine Supplies	12,800.00	12,800.00	10,800.00	2,000.00	19%	0.00	685.74		
6130.010	Equipment Maintenance Copier Lease	1,627.00	1,627.00	1,627.00	0.00	0%	470.36	1,411.08		
6130.060	Equipment Maintenance Software Licensing	0.00	0.00	0.00	0.00	N/A	0.00	294.22		
6130.070	Equipment Maintenance Software Maintenance Agreements	2,760.00	2,760.00	2,760.00	0.00	0%	1,805.02	3,412.99		
6130.100	Equipment Maintenance Other Equipment Lease	1,769.00	1,769.00	1,769.00	0.00	0%	0.00	0.00		
6150.050	Uniforms & Personal Equipment Uniforms	0.00	0.00	0.00	0.00	N/A	0.00	78.92		
6160.855	Grant Programs Elections	0.00	0.00	0.00	0.00	N/A	0.00	50,000.00		
<i>Account Classification Total: Supplies &amp; Materials</i>		\$525,798.00	\$525,798.00	\$609,255.00	(\$83,457.00)	-14%	\$101,232.19	\$535,748.04		
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>										
6530.150	Consulting Services Temporary Clerical Staff	54,000.00	54,000.00	54,000.00	0.00	0%	745.06	39,222.69		
6550.040	Building Site Expenses Cleaning Contract	3,000.00	3,000.00	3,000.00	0.00	0%	1,202.67	2,799.50		
6550.050	Building Site Expenses Custodial Supplies	900.00	900.00	900.00	0.00	0%	0.00	560.39		
6550.060	Building Site Expenses Electricity	11,078.00	11,078.00	11,078.00	0.00	0%	5,344.77	8,750.04		
6550.081	Building Site Expenses Fire Extinguishers	100.00	100.00	100.00	0.00	0%	0.00	0.00		
6550.090	Building Site Expenses General Maintenance Repairs	0.00	0.00	0.00	0.00	N/A	10.48	898.97		

Expenditures		1006 Elections Office Budget Requested							
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount at 12/31/25	2025 Actual Amount	Department Comments
6550.170	Building Site Expenses Office Rent/Lease	93,115.00	93,115.00	94,000.00	(885.00)	-1%	62,765.66	73,599.96	
6550.180	Building Site Expenses Pest Control/Termite Insp	1,100.00	1,100.00	1,100.00	0.00	0%	0.00	0.00	
6550.220	Building Site Expenses Security Alarm Monitoring	750.00	750.00	750.00	0.00	0%	150.00	51.00	
6550.270	Building Site Expenses Telephone	6,840.00	6,840.00	6,840.00	0.00	0%	2,724.70	6,656.97	
6550.280	Building Site Expenses Tipping Fees	0.00	0.00	0.00	0.00	N/A	69.20	40.40	
6550.300	Building Site Expenses Trash Removal	1,200.00	1,200.00	0.00	1,200.00	N/A	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	0.00	N/A	0.00	1,139.00	
<i>Account Classification Total: Maintenance &amp; Services</i>		\$172,083.00	\$172,083.00	\$171,768.00	\$315.00	0%	\$73,012.54	\$133,718.92	
<i>OTHR CHGS - Other Charges</i>									
7000.020	Travel, Training & Expense Board Member Allowance	2,556.00	2,556.00	2,489.00	67.00	3%	0.00	0.00	
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	15,464.00	15,464.00	10,121.00	5,343.00	53%	0.00	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	4,500.00	4,000.00	500.00	13%	31.08	4,005.50	
<i>Account Classification Total: Other Charges</i>		\$22,520.00	\$22,520.00	\$16,610.00	\$5,910.00	36%	\$31.08	\$8,547.94	
<b>Department Total: 1006 - Elections Office</b>		<b>\$1,607,785.22</b>	<b>\$1,620,414.00</b>	<b>\$1,607,360.00</b>	<b>\$13,054.00</b>	<b>1%</b>	<b>\$480,236.96</b>	<b>\$1,358,606.23</b>	



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1006 - Elections Office</b>				
Account <b>6100.100 - Administrative Expense Dues, Licenses &amp; Subscriptions</b>				
100.1006.6100.100	Election Center Inc. membership for 2	2.0000	150.00	300.00
100.1006.6100.100	MAEO dues for 11 members	11.0000	30.00	330.00
Account <b>6100.100 - Administrative Expense Dues, Licenses &amp; Subscriptions</b> Totals		Transactions	2	<u>\$630.00</u>
Account <b>6100.110 - Administrative Expense Envelopes</b>				
100.1006.6100.110	Envelopes, regular and manilla	1.0000	1,400.00	1,400.00
Account <b>6100.110 - Administrative Expense Envelopes</b> Totals		Transactions	1	<u>\$1,400.00</u>
Account <b>6100.180 - Administrative Expense National Voter Regis Postcards</b>				
100.1006.6100.180	Stamps for confirmation mailings	400.0000	.78	312.00
100.1006.6100.180	Voter registration change/ update	1,000.0000	.50	500.00
Account <b>6100.180 - Administrative Expense National Voter Regis Postcards</b> Totals		Transactions	2	<u>\$812.00</u>
Account <b>6100.190 - Administrative Expense Office Supplies</b>				
100.1006.6100.190	Office supplies	1.0000	20,000.00	20,000.00
Account <b>6100.190 - Administrative Expense Office Supplies</b> Totals		Transactions	1	<u>\$20,000.00</u>
Account <b>6100.210 - Administrative Expense Paper</b>				
100.1006.6100.210	Paper- letter, legal, letterhead & cardstock	1.0000	2,000.00	2,000.00
Account <b>6100.210 - Administrative Expense Paper</b> Totals		Transactions	1	<u>\$2,000.00</u>
Account <b>6110.090 - Supplies &amp; Equipment Computers &amp; Printers</b>				
100.1006.6110.090	2 Docks	2.0000	300.00	600.00
100.1006.6110.090	Barcode scanners	2.0000	200.00	400.00
100.1006.6110.090	Canon DR-C2511 Scanners	2.0000	451.00	902.00
100.1006.6110.090	Computer workstations	2.0000	2,150.00	4,300.00
100.1006.6110.090	Monitors	2.0000	625.00	1,250.00
100.1006.6110.090	MS Office Software	1.0000	395.00	395.00
Account <b>6110.090 - Supplies &amp; Equipment Computers &amp; Printers</b> Totals		Transactions	6	<u>\$7,847.00</u>
Account <b>6110.245 - Supplies &amp; Equipment Mobile Phones</b>				
100.1006.6110.245	Cell phone expense based on trend	1.0000	2,000.00	2,000.00
Account <b>6110.245 - Supplies &amp; Equipment Mobile Phones</b> Totals		Transactions	1	<u>\$2,000.00</u>
Account <b>6110.440 - Supplies &amp; Equipment Voting Machines</b>				
100.1006.6110.440	Electronic pollbook replacement	92.0000	2,315.00	212,980.00
100.1006.6110.440	T1 Connection-MD Network, DOIT Services & STO Finance	1.0000	7,043.00	7,043.00
100.1006.6110.440	Voting machine accessories & lease	1.0000	73,572.00	73,572.00
Account <b>6110.440 - Supplies &amp; Equipment Voting Machines</b> Totals		Transactions	3	<u>\$293,595.00</u>
Account <b>6120.010 - Voting Machine &amp; Poll Expenses Absentee Ballot Expenses</b>				
100.1006.6120.010	Ballot drop boxes and transport	1.0000	1,400.00	1,400.00
100.1006.6120.010	Mail ballots and postage	1.0000	30,000.00	30,000.00
100.1006.6120.010	Pickup and delivery of mail ballots	1.0000	9,000.00	9,000.00



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund	<b>100 - General Fund</b>			
Department	<b>1006 - Elections Office</b>			
Account	<b>6120.010 - Voting Machine &amp; Poll Expenses Absentee Ballot Expenses</b>			
100.1006.6120.010	Security camera installation and surveillance	1.0000	5,040.00	5,040.00
	Account 6120.010 - Voting Machine & Poll Expenses Absentee Ballot Expenses Totals	Transactions	4	<u>\$45,440.00</u>
Account	<b>6120.020 - Voting Machine &amp; Poll Expenses Ballot Expenses</b>			
100.1006.6120.020	Telecom charges for early voting	1.0000	750.00	750.00
	Account 6120.020 - Voting Machine & Poll Expenses Ballot Expenses Totals	Transactions	1	<u>\$750.00</u>
Account	<b>6120.040 - Voting Machine &amp; Poll Expenses Election Board Member Mileage</b>			
100.1006.6120.040	Mileage & meals	1.0000	3,800.00	3,800.00
	Account 6120.040 - Voting Machine & Poll Expenses Election Board Member Mileage Totals	Transactions	1	<u>\$3,800.00</u>
Account	<b>6120.050 - Voting Machine &amp; Poll Expenses Election Cell Phone</b>			
100.1006.6120.050	Election judge cell phones for election day & early voting	1.0000	1,750.00	1,750.00
	Account 6120.050 - Voting Machine & Poll Expenses Election Cell Phone Totals	Transactions	1	<u>\$1,750.00</u>
Account	<b>6120.060 - Voting Machine &amp; Poll Expenses Election Judge Expense</b>			
100.1006.6120.060	50 chief judges picking up election supplies	50.0000	50.00	2,500.00
100.1006.6120.060	50 chief judges returning election supplies	50.0000	50.00	2,500.00
100.1006.6120.060	75 packs "First Time Voter" stickers	1.0000	650.00	650.00
100.1006.6120.060	Election judge incentives- calendar	1.0000	2,750.00	2,750.00
100.1006.6120.060	Name badges for chief & election judges	1.0000	300.00	300.00
	Account 6120.060 - Voting Machine & Poll Expenses Election Judge Expense Totals	Transactions	5	<u>\$8,700.00</u>
Account	<b>6120.070 - Voting Machine &amp; Poll Expenses Election Judge Training Material</b>			
100.1006.6120.070	Election judge training & resource manuals	1.0000	6,500.00	6,500.00
100.1006.6120.070	Election judge training class	1.0000	4,000.00	4,000.00
	Account 6120.070 - Voting Machine & Poll Expenses Election Judge Training Material Totals	Transactions	2	<u>\$10,500.00</u>
Account	<b>6120.080 - Voting Machine &amp; Poll Expenses Poll Rent &amp; School Expense</b>			
100.1006.6120.080	Polling place rent for 7 polls	7.0000	400.00	2,800.00
100.1006.6120.080	Princess Royale General Election Day Cost	1.0000	1,000.00	1,000.00
	Account 6120.080 - Voting Machine & Poll Expenses Poll Rent & School Expense Totals	Transactions	2	<u>\$3,800.00</u>
Account	<b>6120.090 - Voting Machine &amp; Poll Expenses Specimen Ballot Expense</b>			
100.1006.6120.090	Specimen ballots mailed to voters prior to election	1.0000	50,000.00	50,000.00
	Account 6120.090 - Voting Machine & Poll Expenses Specimen Ballot Expense Totals	Transactions	1	<u>\$50,000.00</u>
Account	<b>6120.095 - Voting Machine &amp; Poll Expenses State Allocation County Share</b>			
100.1006.6120.095	State allocation county share- admin fees	1.0000	318.00	318.00
100.1006.6120.095	State call center costs	1.0000	8,500.00	8,500.00
	Account 6120.095 - Voting Machine & Poll Expenses State Allocation County Share Totals	Transactions	2	<u>\$8,818.00</u>



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund	<b>100 - General Fund</b>			
Department	<b>1006 - Elections Office</b>			
Account	<b>6120.110 - Voting Machine &amp; Poll Expenses Voter Notification Cards</b>			
100.1006.6120.110	Paper & printing of voter notification cards	1.0000	45,000.00	45,000.00
	Account 6120.110 - Voting Machine & Poll Expenses Voter Notification Cards Totals	Transactions	1	<u>\$45,000.00</u>
Account	<b>6120.120 - Voting Machine &amp; Poll Expenses Voting Machine Supplies</b>			
100.1006.6120.120	Early voting advertising & PR	1.0000	3,800.00	3,800.00
100.1006.6120.120	Paper ballot printing	1.0000	9,000.00	9,000.00
	Account 6120.120 - Voting Machine & Poll Expenses Voting Machine Supplies Totals	Transactions	2	<u>\$12,800.00</u>
Account	<b>6130.010 - Equipment Maintenance Copier Lease</b>			
100.1006.6130.010	Xerox lease	1.0000	1,627.00	1,627.00
	Account 6130.010 - Equipment Maintenance Copier Lease Totals	Transactions	1	<u>\$1,627.00</u>
Account	<b>6130.070 - Equipment Maintenance Software Maintenance Agreements</b>			
100.1006.6130.070	Maintenance agreement for Telewire phone system	1.0000	2,760.00	2,760.00
	Account 6130.070 - Equipment Maintenance Software Maintenance Agreements Totals	Transactions	1	<u>\$2,760.00</u>
Account	<b>6130.100 - Equipment Maintenance Other Equipment Lease</b>			
100.1006.6130.100	Maintenance for Pitney Bowes Folding machine	1.0000	1,769.00	1,769.00
	Account 6130.100 - Equipment Maintenance Other Equipment Lease Totals	Transactions	1	<u>\$1,769.00</u>
Account	<b>6530.150 - Consulting Services Temporary Clerical Staff</b>			
100.1006.6530.150	Additional office staff	1.0000	54,000.00	54,000.00
	Account 6530.150 - Consulting Services Temporary Clerical Staff Totals	Transactions	1	<u>\$54,000.00</u>
Account	<b>6550.040 - Building Site Expenses Cleaning Contract</b>			
100.1006.6550.040	Cleaning contract	1.0000	3,000.00	3,000.00
	Account 6550.040 - Building Site Expenses Cleaning Contract Totals	Transactions	1	<u>\$3,000.00</u>
Account	<b>6550.050 - Building Site Expenses Custodial Supplies</b>			
100.1006.6550.050	Custodial supplies based on trend	1.0000	900.00	900.00
	Account 6550.050 - Building Site Expenses Custodial Supplies Totals	Transactions	1	<u>\$900.00</u>
Account	<b>6550.060 - Building Site Expenses Electricity</b>			
100.1006.6550.060	Electricity base on trend	1.0000	11,078.00	11,078.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	<u>\$11,078.00</u>
Account	<b>6550.081 - Building Site Expenses Fire Extinguishers</b>			
100.1006.6550.081	Fire extinguisher annual maintenance	1.0000	100.00	100.00
	Account 6550.081 - Building Site Expenses Fire Extinguishers Totals	Transactions	1	<u>\$100.00</u>
Account	<b>6550.170 - Building Site Expenses Office Rent/Lease</b>			
100.1006.6550.170	Office and warehouse lease	1.0000	93,115.00	93,115.00
	Account 6550.170 - Building Site Expenses Office Rent/Lease Totals	Transactions	1	<u>\$93,115.00</u>



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1006 - Elections Office</b>				
Account <b>6550.180 - Building Site Expenses Pest Control/Termite Insp</b>				
100.1006.6550.180	Orkin Pest Control yearly agreement	1.0000	1,100.00	1,100.00
	Account <b>6550.180 - Building Site Expenses Pest Control/Termite Insp</b> Totals	Transactions	1	<u>\$1,100.00</u>
Account <b>6550.220 - Building Site Expenses Security Alarm Monitoring</b>				
100.1006.6550.220	Security alarm monitoring yearly fee	1.0000	750.00	750.00
	Account <b>6550.220 - Building Site Expenses Security Alarm Monitoring</b> Totals	Transactions	1	<u>\$750.00</u>
Account <b>6550.270 - Building Site Expenses Telephone</b>				
100.1006.6550.270	AT&T long distance charges	12.0000	15.00	180.00
100.1006.6550.270	Comcast phone bill for office with Internet	1.0000	5,760.00	5,760.00
100.1006.6550.270	Verizon bill for ISDN line	1.0000	900.00	900.00
	Account <b>6550.270 - Building Site Expenses Telephone</b> Totals	Transactions	3	<u>\$6,840.00</u>
Account <b>6550.300 - Building Site Expenses Trash Removal</b>				
100.1006.6550.300	Trash removal- Republic Services yearly fee	1.0000	1,200.00	1,200.00
	Account <b>6550.300 - Building Site Expenses Trash Removal</b> Totals	Transactions	1	<u>\$1,200.00</u>
Account <b>7000.020 - Travel, Training &amp; Expense Board Member Allowance</b>				
100.1006.7000.020	Board members & attorney expense	6.0000	200.00	1,200.00
100.1006.7000.020	Bridge tolls for meetings	6.0000	6.00	36.00
100.1006.7000.020	Meal expense	12.0000	15.00	180.00
100.1006.7000.020	Mileage for monthly meeting in Annapolis	1.0000	1,050.00	1,050.00
100.1006.7000.020	Parking fees	6.0000	15.00	90.00
	Account <b>7000.020 - Travel, Training &amp; Expense Board Member Allowance</b> Totals	Transactions	5	<u>\$2,556.00</u>
Account <b>7000.100 - Travel, Training &amp; Expense Meetings/Conferences/Shows</b>				
100.1006.7000.100	CERA Program Annual Membership	2.0000	200.00	400.00
100.1006.7000.100	CERA Program Conference	2.0000	600.00	1,200.00
100.1006.7000.100	CERA Program Courses	1.0000	1,000.00	1,000.00
100.1006.7000.100	Director monthly meeting, mileage, tolls, meals, parking	1.0000	723.00	723.00
100.1006.7000.100	IGO Classes and Conference, Reston VA.	1.0000	3,245.00	3,245.00
100.1006.7000.100	MAEO conference in Baltimore- hotel for 8 people	8.0000	450.00	3,600.00
100.1006.7000.100	MAEO conference in Baltimore- mileage	1.0000	1,350.00	1,350.00
100.1006.7000.100	MAEO conference in Baltimore- Registration & Meals	1.0000	2,500.00	2,500.00
100.1006.7000.100	SBE Biennial Meeting, mileage, tolls, parking, meals	1.0000	1,446.00	1,446.00
	Account <b>7000.100 - Travel, Training &amp; Expense Meetings/Conferences/Shows</b> Totals	Transactions	9	<u>\$15,464.00</u>
Account <b>7000.115 - Travel, Training &amp; Expense Mileage</b>				
100.1006.7000.115	Local mileage for staff during election time	1.0000	4,500.00	4,500.00
	Account <b>7000.115 - Travel, Training &amp; Expense Mileage</b> Totals	Transactions	1	<u>\$4,500.00</u>



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund	<b>100 - General Fund</b>			
	Department <b>1006 - Elections Office</b> Totals	Transactions	69	<u>\$720,401.00</u>
	Fund <b>100 - General Fund</b> Totals	Transactions	69	<u>\$720,401.00</u>
	<b>EXPENSES Totals</b>	<b>Transactions</b>	69	<u>\$720,401.00</u>
	Grand Totals	Transactions	69	<u>\$720,401.00</u>

**DEPARTMENT BUDGET SUMMARY**

Department or Agency:	Elections Office	Department Number:	1006
Fund: 100	General Fund	Function:	General Government

**MISSION STATEMENT:**

Our office conducts elections every two years (Gubernatorial General Election - November 3, 2026, and early voting for 8 days prior to Election; **43,000 current registered voters with 20 precincts, 16 polling places (which includes Early Voting polling place), 246** Election Judges. Office is responsible for registering voters, updating and maintaining voter registry, updating Congressional, Legislative and Commissioner districts, processing petitions, and filing candidates, placing names & issues on ballot, handling mail ballot requests, canvassing and certifying all votes cast in an election.

**PROGRAM SERVICES: (STATISTICS)**

- Election Office is governed by the State Board of Elections and is a state agency, funded 100% by Worcester County.
- Current number of registered voters in Worcester County - 47,386
- 7 Commissioner Districts with 22 precincts; 16 polling places (includes Early Voting polling place).
- During the 2024 General Election, Worcester County had a total turnout of 72%. This includes early voting and election day.
- During the 2024 General Election, Worcester County had a total early voting turnout of 9,982 voters (23%).

**Statistical Data:**

Description of Statistal Data	Actual FY2024	Actual FY2025	Estimate FY2026	Estimate FY2027
Number of Mail in ballots for General	N/A	3,651	N/A	5000
<b>Number of Mail in ballots for Primary</b>	5858	N/A	6,961	N/A
Number of Elections in budget year	1	0	1	1
Number of days of Early Voting & Election Day	9	9	9	9

**Expenditures:**

Expenditure Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Budget Request FY2027	% Change
Personnel Services	\$ 600,830	\$ 680,591	\$ 809,727	\$ 900,013	11%
Supplies & Materials	382,877	535,748	609,255	525,798	-14%
Maintenance & Services	135,244	133,719	171,768	172,083	0%
Other Charges	19,139	8,548	16,610	22,520	36%
Capital Outlay	0			0	0%
<b>Total</b>	<b>\$ 1,138,090</b>	<b>\$ 1,358,606</b>	<b>\$ 1,607,360</b>	<b>\$ 1,620,414</b>	<b>1%</b>

DEPARTMENT BUDGET SUMMARY					
Department or Agency:	Elections Office	Department Number:	1006		
Fund: 100	General Fund	Function:	General Government		
Staffing (Full Time Equivalent):					
Position Title	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Budget Request FY2027	% Change
Election Board President Elected	1.0	1.0	1.0	1.0	0%
Election Board Attorney Elected	1.0	1.0	1.0	1.0	0%
Election Board Member Elected	4.0	4.0	4.0	4.0	0%
Election Judges estimate	0.0	0.0	246.0	246.0	0%
Total	6.0	6.0	252.0	252.0	0%
Summary of Significant Budget Increases/Decreases					
Description of Increase/Decrease				\$ Increase/Decrease	% Inc/(Dec)
Decreased salary costs due to retirement of Director and Deputy Director and complete cost of new voting system not available at this time.				\$ 13,054	1%
Contact Information					
Name:	Jocelyn Abbott	Address 1:	Worcester County Election Office		
Title:	Election Director	Address 2:	201 Belt Street, Suite C		
Email:	<a href="mailto:jocelyn.abbott@maryland.gov">jocelyn.abbott@maryland.gov</a>	City/State:	Snow Hill, MD		
Telephone:	410.632.1320, ext. 102	Zip Code:	21863		

**WORCESTER COUNTY  
PERSONAL COMPUTER FORM  
FY2027**

Department/Agency Name: Elections

Department No. 100.1006

Key (N) for New or ( R) for Replacement

<u>N or R</u>	<u>Description:</u>	<u>Qty:</u>	<u>Cost:</u>	<u>Total:</u>
<u>N</u>	<u>Canon DR-C22511 Scanners</u>	<u>2</u>	<u>\$451</u>	<u>\$902</u>
<u>N</u>	<u>Barcode scanners</u>	<u>2</u>	<u>\$200</u>	<u>\$400</u>
<u>N</u>	<u>Workstations</u>	<u>2</u>	<u>\$2,150</u>	<u>\$4,300</u>
<u>N</u>	<u>Docking Station</u>	<u>2</u>	<u>\$300</u>	<u>\$600</u>
<u>N</u>	<u>MS Office Software</u>	<u>1</u>	<u>\$395</u>	<u>\$395</u>
<u>N</u>	<u>24" Monitor</u>	<u>2</u>	<u>\$175</u>	<u>\$350</u>
<u>N</u>	<u>32" Monitor</u>	<u>2</u>	<u>\$450</u>	<u>\$900</u>
<u>    </u>	<u>Laptop Tote</u>	<u>    </u>	<u>    </u>	<u>\$0</u>
<u>    </u>	<u>Adobe Acrobat</u>	<u>    </u>	<u>    </u>	<u>\$0</u>
<b>TOTAL TO KEY TO ACCOUNT 6110.090</b>				<b><u>\$7,847</u></b>

Contact Susan McMichen with questions regarding personal computer requests at extension 1508 or email [smcmichen@co.worcester.md.us](mailto:smcmichen@co.worcester.md.us)

**PC To Be Replaced: (Give brief description of reason for replacement and computer # to be replaced).**

**Reason:** \_\_\_\_\_ **Computer # (i.e. WCIT0001):** \_\_\_\_\_  
 Office is on a staggered two-computer per year replacement. The two oldest computers in \_\_\_\_\_  
 our office will need to be replaced using the same rotation schedule as in prior years. All \_\_\_\_\_  
 replacement computers and accessories include 2-3 year warranties. \_\_\_\_\_

**\*\*Key into New World Systems budget under account 6110.090 - Supplies & Equipment, Computers & Printers. Use transactions to note quantity if more than one.**

**WORCESTER COUNTY  
NEW VOTING UNITS WORKSHEET  
FY 2027**

Department/Agency Name ELECTIONS

Department No. 1006

Priority Number	Account Number	Item	Estimated Cost	New or Replacement	Justification or Explanation
1	6110.440	Voting Units	73572	New	Total costs not included at this time as project is still in the procurement process. Will update costs as soon as I receive the information.
2	6,110.440	Electronic Pollbooks	212980	New	<u>Pollbooks scheduled to be purchased or leased in FY27</u>
3	6,110.440	Installation of MD Network DOIT Services and STO finance	7043	New	Replacement of T-1 connection with MD Network, includes DOIT services and STO Finance
<b>TOTAL REQUEST</b>			<b>\$ 293,595</b>		

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

Revenues		1101 Sheriff's Office Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount at 12/31/25	2025 Actual Amount	Department Comments	
<b>Department: 1101 - Sheriff's Office</b>										
<b>Location: 030 - Sheriff</b>										
<i>CHG SVC - Charges for Services</i>										
5065.100	Sheriff Fees Sheriff Fees - Paper Service	0.00	0.00	35,000.00	(35,000.00)	-100%	17,895.01	34,675.86	CONSOLIDATED TO 5065.990	
5065.200	Sheriff Fees Sheriff Fees - Peddler's License	0.00	0.00	800.00	(800.00)	-100%	450.00	860.00	Consolidated to 5065.990	
5065.300	Sheriff Fees Sheriff Fees - Parking Fines	0.00	0.00	200.00	(200.00)	-100%	85.00	305.00	Consolidated to 5065.990	
5065.400	Sheriff Fees Animal Control Fees	0.00	0.00	90.00	(90.00)	-100%	2,130.00	0.00		
5065.500	Sheriff Fees Animal Shelter Revenue	0.00	0.00	2,500.00	(2,500.00)	-100%	250.00	2,625.00	NOTED ON 040.5065.400 (ANIMAL CONTROL)	
5065.700	Sheriff Fees Contractual Services	280,000.00	280,000.00	115,000.00	165,000.00	143%	84,266.93	230,800.61	OT detail Seacrets, Casino, Bayside Athletics, Corrigan Sports, Great Pocomoke Fair, Seaside Village, Frontier Town, Walmart, etc. (currently charged at \$90/hr). Also includes School Safety OT (reimb at actual Deputy OT rate up to grant funded amount)	
5065.800	Sheriff Fees Body Worn Camera	0.00	0.00	250.00	(250.00)	-100%	0.00	585.50	Consolidated to 5065.990	
5065.990	Sheriff Fees Other	40,000.00	40,000.00	1,500.00	38,500.00	2567%	335.00	720.00	Correction: Consolidated all fees (not contractual services) here, i.e. paper service, peddler's license, parking fines, report (paper and BWC) fees, etc.	
5161	Casino Security	0.00	0.00	17,250.00	(17,250.00)	-100%	1,350.00	21,915.00	CONSOLIDATED TO 5065.700	
5162	Seacrets Security	0.00	0.00	50,000.00	(50,000.00)	-100%	25,740.00	51,187.50	CONSOLIDATED TO 5065.700	
<i>Account Classification Total: Charges for Services</i>		\$320,000.00	\$320,000.00	\$222,590.00	\$97,410.00	44%	\$132,501.94	\$343,674.47		
<i>MISC - Miscellaneous</i>										
4800	Other Miscellaneous Revenue	0.00	0.00	0.00	0.00	N/A	250.00	0.00		
<i>Account Classification Total: MISC - Miscellaneous</i>		\$0.00	\$0.00	\$0.00	\$0.00	0%	\$250.00	\$0.00		
<i>INTGOV FED - Intergovernmental - Federal Revenues</i>										
5541	Traffic Safety SHA	3,000.00	3,000.00	1,500.00	1,500.00	100%	2,512.31	1,284.66		
5675	Child Support Enforcement Grant	7,500.00	7,500.00	7,500.00	0.00	0%	(423.11)	7,192.90		
5770	Bulletproof Vest Program	7,500.00	7,500.00	7,500.00	0.00	0%	(2,521.82)	9,488.23		
<i>Account Total: Intergovernmental - Federal Revenues</i>		\$18,000.00	\$18,000.00	\$16,500.00	\$1,500.00	9%	(\$432.62)	\$17,965.79		
<i>INTGOV ST - Intergovernmental - State Revenues</i>										
5635	Police Protection Grant	200,000.00	200,000.00	200,000.00	0.00	0%	65,023.00	253,668.00		
5713	GOCCP - Sheriff Grants	60,000.00	60,000.00	75,000.00	(15,000.00)	-20%	28,843.34	85,317.00		
5735.035	Other Grants Sheriff	0.00	0.00	0.00	0.00	N/A	(5,423.26)	18,000.00		
5762	Heroin Coordinator Grant	70,000.00	70,000.00	65,000.00	5,000.00	8%	22,553.60	71,821.00	Funds go toward salary of current Overdose Drug & Awareness Coordinator	

Revenues		1101 Sheriff's Office Budget Requested							
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount at 12/31/25	2025 Actual Amount	Department Comments
5905	Sheriff-Sex Offender Grant	8,000.00	8,000.00	9,000.00	(1,000.00)	-11%	825.40	9,078.85	Funds go toward overtime for sex offender monitoring
5910	Sher-Health Tobacco Enforcement	17,500.00	17,500.00	7,500.00	10,000.00	133%	17,485.00	8,420.57	
5912	Sher-Health Underage Drinking	7,500.00	7,500.00	5,000.00	2,500.00	50%	7,500.00	0.00	
<i>Account Total: Intergovernmental - State Revenues</i>		\$363,000.00	\$363,000.00	\$361,500.00	\$1,500.00	0%	\$136,807.08	\$446,305.42	
<b>Location Total: 030 - Sheriff</b>		\$701,000.00	\$701,000.00	\$600,590.00	\$100,410.00	17%	\$269,126.40	\$807,945.68	
<b>Location: 035 - Firearms Training Center</b>									
<i>CHG SVC - Charges for Services</i>									
5090	Firearms Training Center Fee	15,000.00	15,000.00	12,000.00	3,000.00	25%	12,826.00	5,139.28	Fees for public use, other agencies use (Berlin, Ocean City, Snow Hill, Ocean Pines, HSI local office, ICE local office, etc.) Total cost per agency varies per number of participants, \$75 per participant)
<i>Account Classification Total: Charges for Services</i>		\$15,000.00	\$15,000.00	\$12,000.00	\$3,000.00	25%	\$12,826.00	\$5,139.28	
<b>Location Total: 035 - Firearms Training Center</b>		\$15,000.00	\$15,000.00	\$12,000.00	\$3,000.00	25%	\$12,826.00	\$5,139.28	
<b>Location: 040 - Animal Control</b>									
<i>CHG SVC - Charges for Services</i>									
5065.400	Sheriff Fees Animal Control Fees	0.00	4,500.00	0.00	4,500.00	N/A	0.00	845.00	Fees for animal boarding, rabies clinic, adoptions, facility license renewals, etc.
<i>Account Classification Total: Charges for Services</i>		\$0.00	\$4,500.00	\$0.00	\$4,500.00		\$0.00	\$845.00	
<i>MISC - Miscellaneous</i>									
4800	Other Miscellaneous Revenue	4,000.00	0.00	0.00	0.00	N/A	0.00	0.00	
4860	Animal Control Restitution	1,500.00	1,000.00	0.00	1,000.00	N/A	200.00	0.00	Court-ordered restitution payments
<i>Account Classification Total: MISC - Miscellaneous</i>		\$5,500.00	\$1,000.00	\$0.00	\$1,000.00		\$200.00	\$0.00	
<b>Location Total: 040 - Animal Control</b>		\$5,500.00	\$5,500.00	\$0.00	\$5,500.00		\$200.00	\$845.00	
<b>Department Total: 1101 - Sheriff's Office</b>		<b>\$721,500.00</b>	<b>\$721,500.00</b>	<b>\$612,590.00</b>	<b>\$108,910.00</b>	<b>18%</b>	<b>\$282,152.40</b>	<b>\$813,929.96</b>	

Expenditures		1101 Sheriff's Office Budget Requested							
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount at 12/31/25	2025 Actual Amount	Department Comments
EXPENSES									
<b>Department: 1101 - Sheriff's Office</b>									
<b>Location: 030 - Sheriff</b>									
<i>PERS SVCS - Personnel Services</i>									
6000.100	Personnel Services Salaries	10,242,324.24	10,637,694.00	9,313,100.00	1,324,594.00	14%	4,286,993.18	7,857,815.64	Includes longevity, holiday bonus, Step & COLA
6000.400	Personnel Services Overtime Pay	0.00	393,000.00	409,500.00	(16,500.00)	-4%	270,721.80	504,568.29	
6000.410	Personnel Services Overtime Grants/Reimbursements	0.00	316,000.00	380,250.00	(64,250.00)	-17%	197,828.41	287,230.00	
6000.450	Personnel Services Overtime Pay - Kennel	0.00	75,000.00	75,000.00	0.00	0%	29,296.41	52,676.39	
6010.020	Benefits Contingency	0.00	3,177.00	3,753.00	(576.00)	-15%	0.00	3,435.33	
6010.025	Benefits Deferred Comp Match	0.00	108,341.00	50,000.00	58,341.00	117%	0.00	65,661.00	
6010.030	Benefits Hospitalization Insurance	1,712,463.22	1,712,464.00	1,282,499.00	429,965.00	34%	599,439.95	1,100,500.88	16.8% Health Insur Increase
6010.050	Benefits Retirement	2,890,167.87	3,006,028.00	2,966,755.00	39,273.00	1%	0.00	1,779,834.00	
6010.060	Benefits Social Security Taxes	783,537.95	813,784.00	795,743.00	18,041.00	2%	352,590.97	640,574.05	
6010.070	Benefits Unemployment Insurance	0.00	4,109.00	3,748.00	361.00	10%	0.00	0.00	
6010.090	Benefits Workmans Compensation Ins	0.00	159,236.00	197,411.00	(38,175.00)	-19%	135,392.00	98,092.00	
6010.120	Benefits Long Term Disability	21,484.32	22,362.00	14,074.00	8,288.00	59%	0.00	16,829.00	
6010.130	Benefits Life Insurance	18,047.51	18,786.00	15,951.00	2,835.00	18%	0.00	15,925.72	
6010.140	Benefits FSA & PSA Admin and EAP Program	0.00	27,885.00	17,265.00	10,620.00	62%	13,260.86	22,081.13	
6010.150	Benefits Retirement Administration Fee	0.00	18,995.00	18,016.00	979.00	5%	0.00	14,750.64	
6010.900	Benefits OPEB contribution	0.00	383,224.00	385,629.00	(2,405.00)	-1%	0.00	410,292.86	
<i>Account Classification Total: Personnel Services</i>		\$15,668,025.11	\$17,700,085.00	\$15,928,694.00	\$1,771,391.00	11%	\$5,885,523.58	\$12,870,266.93	
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6100.010	Administrative Expense Administrative Expenses	750.00	0.00	0.00	0.00	N/A	200.00	5,478.84	
6100.030	Administrative Expense Alcohol and Drug Testing	500.00	500.00	500.00	0.00	0%	180.00	375.00	
6100.050	Administrative Expense Background Checks	2,500.00	2,500.00	1,500.00	1,000.00	67%	752.99	1,120.26	Request increase of 1,000 due to now running background checks for EMS and Jail
6100.055	Administrative Expense Bond	350.00	250.00	350.00	(100.00)	-29%	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	3,000.00	4,000.00	1,500.00	2,500.00	167%	2,962.44	4,347.93	Request increase of \$2,500 due to increased demand for publications for academy, new hires, promotion process
6100.080	Administrative Expense Copier Supplies	200.00	200.00	200.00	0.00	0%	0.00	0.00	
6100.100	Administrative Expense Dues, Licenses & Subscriptions	12,000.00	12,000.00	12,000.00	0.00	0%	1,733.92	14,938.98	
6100.110	Administrative Expense Envelopes	1,000.00	1,000.00	1,000.00	0.00	0%	630.00	621.00	
6100.190	Administrative Expense Office Supplies	20,000.00	20,000.00	20,000.00	0.00	0%	7,023.10	15,372.42	

Expenditures		1101 Sheriff's Office Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount at 12/31/25	2025 Actual Amount	Department Comments	
6100.210	Administrative Expense Paper	5,000.00	5,000.00	5,000.00	0.00	0%	679.84	5,815.04		
6100.230	Administrative Expense Postage & Freight	300.00	300.00	200.00	100.00	50%	178.89	402.15		
6100.240	Administrative Expense Printing Expense	5,250.00	5,250.00	4,500.00	750.00	17%	2,841.69	5,098.38		
6110.030	Supplies & Equipment Bike Patrol Equipment	7,500.00	7,500.00	7,500.00	0.00	0%	450.00	5,844.11		
6110.035	Supplies & Equipment STAR Team Supplies & Equipment	33,000.00	33,000.00	33,000.00	0.00	0%	25,298.53	10,064.03		
6110.050	Supplies & Equipment Camera Equipment	663,232.00	420,000.00	420,000.00	0.00	0%	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	2,000.00	2,500.00	(500.00)	-20%	453.79	1,607.71		
6110.090	Supplies & Equipment Computers & Printers	48,920.00	48,920.00	40,890.00	8,030.00	20%	36,593.76	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	4,500.00	4,500.00	0.00	0%	29.39	9,471.34		
6110.160	Supplies & Equipment Investigation Supplies	6,000.00	6,000.00	5,000.00	1,000.00	20%	5,083.19	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	20,000.00	20,000.00	0.00	0%	5,143.62	33,982.98		
6110.190	Supplies & Equipment Law Enforcement Equipment	139,500.00	139,500.00	135,000.00	4,500.00	3%	68,207.37	130,676.80	Request increase of 4,500 to cover 5 new sworn positions	
6110.245	Supplies & Equipment Mobile Phones	57,000.00	57,000.00	54,000.00	3,000.00	6%	22,742.26	53,588.50	Request increase of 3,000 to cover 5 new positions	
6110.270	Supplies & Equipment Office Equipment Repairs	500.00	500.00	500.00	0.00	0%	0.00	0.00		
6110.280	Supplies & Equipment Office Furniture	7,500.00	7,500.00	7,500.00	0.00	0%	1,680.96	7,368.15		
6110.290	Supplies & Equipment Other Office Equipment	1,500.00	1,500.00	16,500.00	(15,000.00)	-91%	32,009.44	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	6,500.00	5,750.00	750.00	13%	1,376.74	3,051.72		
6110.320	Supplies & Equipment Radio Supplies	0.00	0.00	0.00	0.00	N/A	0.00	430.27		
6130.010	Equipment Maintenance Copier Lease	7,800.00	7,800.00	4,200.00	3,600.00	86%	3,022.56	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	5,000.00	5,000.00	0.00	0%	0.00	0.00		

Expenditures		1101 Sheriff's Office Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount at 12/31/25	2025 Actual Amount	Department Comments	
6130.040	Equipment Maintenance MILES Computer Chg/MDT User Fees	51,000.00	51,000.00	46,500.00	4,500.00	10%	25,387.26	45,760.43	Request increase of 4,500 to cover 6 new positions using MDTs	
6130.060	Equipment Maintenance Software Licensing	4,000.00	4,000.00	10,000.00	(6,000.00)	-60%	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	210,250.00	460,250.00	195,000.00	265,250.00	136%	161,853.30	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	45,000.00	49,000.00	(4,000.00)	-8%	3,431.08	50,761.38	Request decrease of 4,000 to better reflect actual need	
6150.040	Uniforms & Personal Equipment Uniform Allowance	86,300.00	86,300.00	80,750.00	5,550.00	7%	67,097.22	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	105,000.00	100,000.00	5,000.00	5%	39,931.75	80,651.88	Request increase of 5,000 to cover 5 new sworn positions	
6150.060	Uniforms & Personal Equipment Ammunition	84,500.00	84,500.00	84,500.00	0.00	0%	79,747.65	84,583.99		
6160.043	Grant Programs Other Grants	0.00	0.00	0.00	0.00	N/A	1,460.49	2,039.08		
6160.055	Grant Programs GOCCP Grants	0.00	0.00	0.00	0.00	N/A	8,846.00	1,222.00		
<i>Account Classification Total: Supplies &amp; Materials</i>		<i>\$1,647,352.00</i>	<i>\$1,654,270.00</i>	<i>\$1,374,340.00</i>	<i>\$279,930.00</i>	<i>20%</i>	<i>\$965,371.75</i>	<i>\$1,281,232.15</i>		
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>										
6510.085	Legal Services Other Legal Expenses	15,000.00	15,000.00	15,000.00	0.00	0%	1,950.00	4,368.00		
6530.050	Consulting Services Crisis/Fitness for Duty	6,500.00	6,500.00	6,500.00	0.00	0%	0.00	6,707.21		
6530.090	Consulting Services Pre-Employment Physicals	7,750.00	7,750.00	7,000.00	750.00	11%	5,430.00	7,910.00		
6530.115	Consulting Services Psychological Services	55,000.00	55,000.00	55,000.00	0.00	0%	27,000.00	36,000.00		
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	400,000.00	400,000.00	400,000.00	0.00	0%	171,973.88	334,623.07		
6540.030	Vehicle Operating Expenses Vehicle Maintenance	190,000.00	190,000.00	175,000.00	15,000.00	9%	101,853.53	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	2,600.00	1,000.00	1,600.00	160%	(800.00)	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	

Expenditures		1101 Sheriff's Office Budget Requested							
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount at 12/31/25	2025 Actual Amount	Department Comments
6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	25,000.00	25,000.00	25,000.00	0.00	0%	5,706.99	51,040.78	
6540.050	Vehicle Operating Expenses Vehicle Use/Other Areas	0.00	0.00	0.00	0.00	N/A	0.00	34,214.64	
6550.028	Building Site Expenses Cable	1,800.00	1,800.00	1,140.00	660.00	58%	559.44	1,026.48	
6550.060	Building Site Expenses Electricity	720.00	720.00	600.00	120.00	20%	80.67	198.31	
6550.081	Building Site Expenses Fire Extinguishers	1,500.00	1,500.00	1,500.00	0.00	0%	0.00	290.50	
6550.090	Building Site Expenses General Maintenance Repairs	7,000.00	7,000.00	7,000.00	0.00	0%	1,033.69	4,738.96	
6550.170	Building Site Expenses Office Rent/Lease	3,000.00	3,000.00	3,000.00	0.00	0%	4,981.55	2,384.00	
6550.270	Building Site Expenses Telephone	3,600.00	3,600.00	3,600.00	0.00	0%	1,485.55	2,894.51	
6900.040	Advertising Personnel Advertisements	5,750.00	5,750.00	4,300.00	1,450.00	34%	3,681.00	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
<i>Account Classification Total: Maintenance &amp; Services</i>		\$725,220.00	\$725,220.00	\$705,640.00	\$19,580.00	3%	\$324,936.30	\$684,494.82	
<i>OTHR CHGS - Other Charges</i>									
7000.030	Travel, Training & Expense Canine Training	35,000.00	35,000.00	35,000.00	0.00	0%	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	99,800.00	80,000.00	80,000.00	0.00	0%	17,973.90	56,923.97	Delete increase request
7000.060	Travel, Training & Expense Educational Training	95,000.00	95,000.00	95,000.00	0.00	0%	41,496.26	29,761.66	
7000.090	Travel, Training & Expense Firearms Training	11,000.00	11,000.00	11,000.00	0.00	0%	7,732.07	4,717.06	
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	6,500.00	6,500.00	6,500.00	0.00	0%	4,172.00	5,818.79	
7000.125	Travel, Training & Expense Transport Expenses	24,500.00	24,500.00	4,500.00	20,000.00	444%	1,196.56	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. More detailed justification included in budget documents submitted.

Expenditures		1101 Sheriff's Office Budget Requested							
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount at 12/31/25	2025 Actual Amount	Department Comments
<i>Account Classification Total: Other Charges</i>		\$271,800.00	\$252,000.00	\$232,000.00	\$20,000.00	9%	\$72,610.79	\$121,449.97	
<i>CAP EQ - Capital Equipment</i>									
9010.010	Capital Equipment New Vehicles	768,000.00	768,000.00	568,000.00	200,000.00	35%	451,337.00	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.
9010.020	Capital Equipment Public Safety Equipment	398,500.00	398,500.00	294,000.00	104,500.00	36%	2,600.00	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	60,500.00	0.00	60,500.00	N/A	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.
<i>Account Classification Total: Capital Equipment</i>		\$1,227,000.00	\$1,227,000.00	\$862,000.00	\$365,000.00	42%	\$453,937.00	\$503,238.59	
<b>Location Total: 030 - Sheriff</b>		\$19,539,397.11	\$21,558,575.00	\$19,102,674.00	\$2,455,901.00	13%	\$7,702,379.42	\$15,460,682.46	

Expenditures		1101 Sheriff's Office Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount at 12/31/25	2025 Actual Amount	Department Comments	
<b>Location: 035 - Firearms Training Center</b>										
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>										
6110.340	Supplies & Equipment Safety Program Equipment	1,500.00	1,500.00	1,500.00	0.00	0%	124.94	0.00		
<i>Account Classification Total: Supplies &amp; Materials</i>		\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0%	\$124.94	\$0.00		
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>										
6550.020	Building Site Expenses Buildings & Grounds Maintenance	3,000.00	3,000.00	2,260.00	740.00	33%	516.94	5,406.88		
6550.028	Building Site Expenses Cable	2,040.00	2,040.00	1,920.00	120.00	6%	894.00	1,102.10		
6550.060	Building Site Expenses Electricity	2,700.00	2,700.00	2,400.00	300.00	13%	835.49	2,575.86		
6550.081	Building Site Expenses Fire Extinguishers	100.00	100.00	100.00	0.00	0%	0.00	17.50		
6550.090	Building Site Expenses General Maintenance Repairs	7,000.00	7,000.00	7,000.00	0.00	0%	1,267.31	4,262.57		
6550.200	Building Site Expenses Portalets	1,020.00	1,020.00	1,020.00	0.00	0%	430.00	1,029.14		
6550.300	Building Site Expenses Trash Removal	2,040.00	2,040.00	1,800.00	240.00	13%	888.14	1,922.63		
<i>Account Classification Total: Maintenance &amp; Services</i>		\$17,900.00	\$17,900.00	\$16,500.00	\$1,400.00	8%	\$4,831.88	\$16,316.68		
<i>OTHR CHGS - Other Charges</i>										
7000.090	Travel, Training & Expense Firearms Training	4,000.00	4,000.00	3,000.00	1,000.00	33%	1,838.06	0.00		
<i>Account Classification Total: Other Charges</i>		\$4,000.00	\$4,000.00	\$3,000.00	\$1,000.00	33%	\$1,838.06	\$0.00		
<b>Location Total: 035 - Firearms Training Center</b>		\$23,400.00	\$23,400.00	\$21,000.00	\$2,400.00	11%	\$6,794.88	\$16,316.68		

Expenditures		1101 Sheriff's Office Budget Requested							
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount at 12/31/25	2025 Actual Amount	Department Comments
<b>Location: 040 - Animal Control</b>									
<i>PERS SVCS - Personnel Services</i>									
6000.100	Personnel Services Salaries	266,968.01	281,556.00	266,969.00	14,587.00	5%	128,116.57	223,356.79	
6000.400	Personnel Services Overtime Pay	0.00	20,000.00	20,000.00	0.00	0%	10,174.40	25,477.36	
6010.020	Benefits Contingency	0.00	84.00	108.00	(24.00)	-22%	0.00	59.28	
6010.025	Benefits Deferred Comp Match	0.00	3,498.00	1,000.00	2,498.00	250%	0.00	2,120.00	
6010.030	Benefits Hospitalization Insurance	64,118.08	64,119.00	54,919.00	9,200.00	17%	26,251.63	41,875.27	
6010.050	Benefits Retirement	35,453.34	37,391.00	35,453.00	1,938.00	5%	0.00	23,746.60	
6010.060	Benefits Social Security Taxes	20,423.05	21,540.00	21,953.00	(413.00)	-2%	9,991.36	18,166.66	
6010.070	Benefits Unemployment Insurance	0.00	109.00	107.00	2.00	2%	0.00	0.00	
6010.090	Benefits Workmans Compensation Ins	0.00	4,215.00	5,659.00	(1,444.00)	-26%	4,017.00	4,690.00	
6010.120	Benefits Long Term Disability	667.42	705.00	403.00	302.00	75%	0.00	477.33	
6010.130	Benefits Life Insurance	560.56	592.00	457.00	135.00	30%	0.00	451.71	
6010.140	Benefits FSA & PSA Admin and EAP Program	0.00	738.00	495.00	243.00	49%	380.28	667.44	
6010.150	Benefits Retirement Administration Fee	0.00	503.00	516.00	(13.00)	-3%	0.00	455.20	
6010.900	Benefits OPEB contribution	0.00	16,106.00	16,973.00	(867.00)	-5%	0.00	18,105.00	
<i>Account Classification Total: Personnel Services</i>		\$388,190.46	\$451,156.00	\$425,012.00	\$26,144.00	6%	\$178,931.24	\$359,648.64	
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6100.100	Administrative Expense Dues, Licenses & Subscriptions	1,000.00	1,000.00	1,000.00	0.00	0%	0.00	653.00	
6100.190	Administrative Expense Office Supplies	1,000.00	1,000.00	1,000.00	0.00	0%	328.81	1,091.34	
6110.020	Supplies & Equipment Animal Food	8,000.00	8,000.00	8,000.00	0.00	0%	2,747.74	5,724.39	
6110.025	Supplies & Equipment Animal Transport Containers	500.00	500.00	500.00	0.00	0%	0.00	860.72	
6110.045	Supplies & Equipment Medication/Supplements	2,000.00	2,000.00	1,000.00	1,000.00	100%	1,437.96	0.00	Request increase of 1,000 to cover higher than expected medications costs
6110.055	Supplies & Equipment Animal Supplies	2,000.00	2,000.00	1,000.00	1,000.00	100%	3,198.88	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	20,000.00	20,000.00	0.00	0%	4,316.01	22,250.05	
6110.135	Supplies & Equipment Fuel for Incinerator	4,500.00	4,500.00	4,500.00	0.00	0%	1,400.94	3,548.60	
6110.160	Supplies & Equipment Investigation Supplies	3,500.00	3,500.00	3,500.00	0.00	0%	0.00	0.00	
6110.290	Supplies & Equipment Other Office Equipment	0.00	0.00	0.00	0.00	N/A	0.00	943.77	
6110.315	Supplies & Equipment Rabies Clinic Supplies	5,000.00	5,000.00	5,000.00	0.00	0%	1,207.11	1,340.84	
6110.395	Supplies & Equipment Spay and Neuter Supplies	7,000.00	7,000.00	7,000.00	0.00	0%	0.00	0.00	
6110.430	Supplies & Equipment Traps	2,500.00	2,500.00	2,500.00	0.00	0%	754.06	2,393.91	
6130.010	Equipment Maintenance Copier Lease	900.00	900.00	900.00	0.00	0%	105.48	632.88	

Expenditures		1101 Sheriff's Office Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount at 12/31/25	2025 Actual Amount	Department Comments	
6150.040	Uniforms & Personal Equipment Uniform Allowance	4,250.00	4,250.00	4,250.00	0.00	0%	3,628.12	3,205.42		
6150.050	Uniforms & Personal Equipment Uniforms	7,500.00	7,500.00	7,000.00	500.00	7%	1,311.30	2,141.69		
<i>Account Classification Total: Supplies &amp; Materials</i>		\$69,650.00	\$69,650.00	\$67,150.00	\$2,500.00	4%	\$20,436.41	\$44,786.61		
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>										
6530.120	Consulting Services Rabies Clinic	1,000.00	1,000.00	1,000.00	0.00	0%	0.00	400.00		
6530.160	Consulting Services Veterinary Services	18,000.00	18,000.00	18,000.00	0.00	0%	57.66	22,447.40		
6530.165	Consulting Services Vet Services - Spay & Neuter	6,000.00	6,000.00	6,000.00	0.00	0%	0.00	0.00		
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	20,000.00	20,000.00	20,000.00	0.00	0%	6,233.95	11,855.78		
6540.030	Vehicle Operating Expenses Vehicle Maintenance	10,000.00	10,000.00	10,000.00	0.00	0%	2,642.50	7,188.67		
6550.020	Building Site Expenses Buildings & Grounds Maintenance	5,000.00	5,000.00	5,000.00	0.00	0%	736.91	2,521.78		
6550.028	Building Site Expenses Cable	1,500.00	1,500.00	1,320.00	180.00	14%	483.95	1,115.88		
6550.030	Building Site Expenses Carpet/VCT Cleaning	1,200.00	1,200.00	1,200.00	0.00	0%	424.77	797.75		
6550.040	Building Site Expenses Cleaning Contract	2,500.00	2,500.00	2,500.00	0.00	0%	997.65	2,304.64		
6550.050	Building Site Expenses Custodial Supplies	600.00	600.00	600.00	0.00	0%	265.65	463.00		
6550.060	Building Site Expenses Electricity	7,200.00	7,200.00	7,200.00	0.00	0%	2,740.61	5,907.83		
6550.080	Building Site Expenses Fire Alarm Testing	360.00	360.00	360.00	0.00	0%	0.00	351.13		
6550.081	Building Site Expenses Fire Extinguishers	300.00	300.00	300.00	0.00	0%	0.00	31.50		
6550.090	Building Site Expenses General Maintenance Repairs	8,500.00	6,000.00	8,500.00	(2,500.00)	-29%	684.10	706.30	Decrease of \$2,500 to bring closer to actual prior years expenses	
6550.120	Building Site Expenses Heating Propane	5,000.00	5,000.00	5,000.00	0.00	0%	371.45	3,039.81		
6550.130	Building Site Expenses Incinerator Expense	500.00	500.00	500.00	0.00	0%	0.00	0.00		
6550.180	Building Site Expenses Pest Control/Termite Insp	2,000.00	2,000.00	360.00	1,640.00	456%	2,165.00	340.80	Confirmed with Maintenance that termite treatment is not in-house service. AC building 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	480.00	360.00	120.00	33%	150.00	280.25		
6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	1,000.00	1,000.00	1,200.00	(200.00)	-17%	0.00	1,121.00		
6550.242	Building Site Expenses Sewage Pump Monitoring	480.00	480.00	300.00	180.00	60%	144.16	264.96		
6550.270	Building Site Expenses Telephone	2,100.00	2,100.00	2,100.00	0.00	0%	621.36	1,155.83		

Expenditures		1101 Sheriff's Office Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount at 12/31/25	2025 Actual Amount	Department Comments	
6550.280	Building Site Expenses Tipping Fees	150.00	150.00	150.00	0.00	0%	0.00	0.00		
6550.300	Building Site Expenses Trash Removal	1,500.00	1,500.00	1,320.00	180.00	14%	531.19	1,040.00		
<i>Account Classification Total: Maintenance &amp; Services</i>		\$95,370.00	\$92,870.00	\$93,270.00	(\$400.00)	0%	\$19,250.91	\$63,334.31		
<i>OTHR CHGS - Other Charges</i>										
7000.060	Travel, Training & Expense Educational Training	10,000.00	10,000.00	10,000.00	0.00	0%	0.00	2,876.36		
<i>Account Classification Total: Other Charges</i>		\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	0%	\$0.00	\$2,876.36		
<i>CAP EQ - Capital Equipment</i>										
9010.060	Capital Equipment Other	0.00	0.00	0.00	0.00	N/A	0.00	37,781.00		
<i>Account Classification Total: Capital Equipment</i>		\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	\$37,781.00		
<b>Location Total: 040 - Animal Control</b>		\$563,210.46	\$623,676.00	\$595,432.00	\$28,244.00	5%	\$218,618.56	\$508,426.92		
<b>Department Total: 1101 - Sheriff's Office</b>		<b>\$20,126,007.57</b>	<b>\$22,205,651.00</b>	<b>\$19,719,106.00</b>	<b>\$2,486,545.00</b>	<b>13%</b>	<b>\$7,927,792.86</b>	<b>\$15,985,426.06</b>		



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1101 - Sheriff's Office</b>				
Location <b>030 - Sheriff</b>				
Account <b>6100.030 - Administrative Expense Alcohol and Drug Testing</b>				
100.1101.030.6100.030	Post-accident alcohol/drug testing	1.0000	500.00	500.00
Account <b>6100.030 - Administrative Expense Alcohol and Drug Testing</b> Totals		Transactions	1	\$500.00
Account <b>6100.050 - Administrative Expense Background Checks</b>				
100.1101.030.6100.050	New hire background checks SO/EMS/Jail	1.0000	2,500.00	2,500.00
Account <b>6100.050 - Administrative Expense Background Checks</b> Totals		Transactions	1	\$2,500.00
Account <b>6100.055 - Administrative Expense Bond</b>				
100.1101.030.6100.055	Sheriff Bond	1.0000	250.00	250.00
Account <b>6100.055 - Administrative Expense Bond</b> Totals		Transactions	1	\$250.00
Account <b>6100.060 - Administrative Expense Books and Publications</b>				
100.1101.030.6100.060	MD Criminal Law Books/ Traffic & Safety Fines Books	1.0000	4,000.00	4,000.00
Account <b>6100.060 - Administrative Expense Books and Publications</b> Totals		Transactions	1	\$4,000.00
Account <b>6100.080 - Administrative Expense Copier Supplies</b>				
100.1101.030.6100.080	Copier supplies	1.0000	200.00	200.00
Account <b>6100.080 - Administrative Expense Copier Supplies</b> Totals		Transactions	1	\$200.00
Account <b>6100.100 - Administrative Expense Dues, Licenses &amp; Subscriptions</b>				
100.1101.030.6100.100	AirData (drone data backup)	1.0000	100.00	100.00
100.1101.030.6100.100	Canva (JS)	12.0000	20.00	240.00
100.1101.030.6100.100	Chat GPT (CT/MV/RT)	12.0000	63.00	756.00
100.1101.030.6100.100	Crash Reconstruction Org	1.0000	1,000.00	1,000.00
100.1101.030.6100.100	FBI-LEEDA (RT/LM/MS)	3.0000	50.00	150.00
100.1101.030.6100.100	FBI-NAA (BC/GD)	2.0000	150.00	300.00
100.1101.030.6100.100	Int'l Assn of Chiefs of Police (agency)	1.0000	1,500.00	1,500.00
100.1101.030.6100.100	IPWDA (Int'l Police Working Dogs Assn)	5.0000	60.00	300.00
100.1101.030.6100.100	Magloclen (Agency)	1.0000	300.00	300.00
100.1101.030.6100.100	MD Sheriff's Assn (agency)	1.0000	2,000.00	2,000.00
100.1101.030.6100.100	MD Sheriff's Assn (Sheriff)	1.0000	1,000.00	1,000.00
100.1101.030.6100.100	NASRO memberships (SROs)	18.0000	50.00	900.00
100.1101.030.6100.100	Nat'l Rifle Assoc (DD)	1.0000	175.00	175.00
100.1101.030.6100.100	Nat'l Sheriff's Assoc (Sheriff)	1.0000	1,000.00	1,000.00
100.1101.030.6100.100	Nat'l Tactical Officer's Assn (STAR)	18.0000	50.00	900.00
100.1101.030.6100.100	Notary Renew (CT/SA)	2.0000	100.00	200.00
100.1101.030.6100.100	Public Employment Law (Agency)	1.0000	250.00	250.00
100.1101.030.6100.100	TBD	1.0000	919.00	919.00
100.1101.030.6100.100	ZipGrade	1.0000	10.00	10.00
Account <b>6100.100 - Administrative Expense Dues, Licenses &amp; Subscriptions</b> Totals		Transactions	19	\$12,000.00



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1101 - Sheriff's Office</b>				
Location <b>030 - Sheriff</b>				
Account <b>6100.110 - Administrative Expense Envelopes</b>				
100.1101.030.6100.110	Envelopes	1.0000	1,000.00	1,000.00
		Transactions	1	<u>1,000.00</u>
Account <b>6100.110 - Administrative Expense Envelopes</b> Totals				
Account <b>6100.190 - Administrative Expense Office Supplies</b>				
100.1101.030.6100.190	Binders/folders/markers/postits/clips/highlighters/notepads/etc.	1.0000	19,000.00	19,000.00
100.1101.030.6100.190	Water cooler rental/maintenance	4.0000	250.00	1,000.00
		Transactions	2	<u>\$20,000.00</u>
Account <b>6100.190 - Administrative Expense Office Supplies</b> Totals				
Account <b>6100.210 - Administrative Expense Paper</b>				
100.1101.030.6100.210	Paper	1.0000	5,000.00	5,000.00
		Transactions	1	<u>\$5,000.00</u>
Account <b>6100.210 - Administrative Expense Paper</b> Totals				
Account <b>6100.230 - Administrative Expense Postage &amp; Freight</b>				
100.1101.030.6100.230	Postage/freight	1.0000	300.00	300.00
		Transactions	1	<u>\$300.00</u>
Account <b>6100.230 - Administrative Expense Postage &amp; Freight</b> Totals				
Account <b>6100.240 - Administrative Expense Printing Expense</b>				
100.1101.030.6100.240	Business cards/citation,ticket,summons books/forms/hang tags	1.0000	5,250.00	5,250.00
		Transactions	1	<u>\$5,250.00</u>
Account <b>6100.240 - Administrative Expense Printing Expense</b> Totals				
Account <b>6110.030 - Supplies &amp; Equipment Bike Patrol Equipment</b>				
100.1101.030.6110.030	Bike maintenance/replacements, helmets, uniform items	1.0000	7,500.00	7,500.00
		Transactions	1	<u>\$7,500.00</u>
Account <b>6110.030 - Supplies &amp; Equipment Bike Patrol Equipment</b> Totals				
Account <b>6110.035 - Supplies &amp; Equipment STAR Team Supplies &amp; Equipment</b>				
100.1101.030.6110.035	STAR Team-specific equipment & supplies, medic pay	1.0000	33,000.00	33,000.00
		Transactions	1	<u>\$33,000.00</u>
Account <b>6110.035 - Supplies &amp; Equipment STAR Team Supplies &amp; Equipment</b> Totals				
Account <b>6110.050 - Supplies &amp; Equipment Camera Equipment</b>				
100.1101.030.6110.050	BWC replacements, repairs & accessories	1.0000	11,831.00	11,831.00
100.1101.030.6110.050	BWC/Fleet pymt 2/5 (contract rewrite 2025)	1.0000	408,169.00	408,169.00
		Transactions	2	<u>\$420,000.00</u>
Account <b>6110.050 - Supplies &amp; Equipment Camera Equipment</b> Totals				
Account <b>6110.080 - Supplies &amp; Equipment Computer Repairs &amp; Supplies</b>				
100.1101.030.6110.080	Speakers/keyboards/mice/webcams/etc.	1.0000	2,000.00	2,000.00
		Transactions	1	<u>\$2,000.00</u>
Account <b>6110.080 - Supplies &amp; Equipment Computer Repairs &amp; Supplies</b> Totals				
Account <b>6110.090 - Supplies &amp; Equipment Computers &amp; Printers</b>				
100.1101.030.6110.090	iPad Pro (Forensic Tech)	1.0000	1,600.00	1,600.00
100.1101.030.6110.090	Laptop for new position (I.A. Investigator)	1.0000	2,300.00	2,300.00
100.1101.030.6110.090	Laptop tote for new position (I.A. Investigator)	1.0000	20.00	20.00
100.1101.030.6110.090	MDT (replace if needed)	3.0000	3,800.00	11,400.00
100.1101.030.6110.090	MDTs (5 new sworn positions/Forensic Tech)	6.0000	3,800.00	22,800.00



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1101 - Sheriff's Office</b>				
Location <b>030 - Sheriff</b>				
Account <b>6110.090 - Supplies &amp; Equipment Computers &amp; Printers</b>				
100.1101.030.6110.090	Mini computer for new position (AdminSuppSpec)	1.0000	600.00	600.00
100.1101.030.6110.090	Monitors for 2 new positions (I.A. Investigator, AdmSuppSpec)	4.0000	150.00	600.00
100.1101.030.6110.090	Replace end-of-life computers (minis, per IT)	16.0000	600.00	9,600.00
Account <b>6110.090 - Supplies &amp; Equipment Computers &amp; Printers</b> Totals		Transactions	8	<u>\$48,920.00</u>
Account <b>6110.125 - Supplies &amp; Equipment Equipment Maintenance &amp; Repair</b>				
100.1101.030.6110.125	Equipment maintenance & repair	1.0000	4,500.00	4,500.00
Account <b>6110.125 - Supplies &amp; Equipment Equipment Maintenance &amp; Repair</b> Totals		Transactions	1	<u>\$4,500.00</u>
Account <b>6110.160 - Supplies &amp; Equipment Investigation Supplies</b>				
100.1101.030.6110.160	Evidence bags & collection items/crime scene tape/vehicle tows	1.0000	6,000.00	6,000.00
Account <b>6110.160 - Supplies &amp; Equipment Investigation Supplies</b> Totals		Transactions	1	<u>\$6,000.00</u>
Account <b>6110.180 - Supplies &amp; Equipment K9 Expense</b>				
100.1101.030.6110.180	Vet care/medications/boarding/crates/leashes/collars/etc.	1.0000	20,000.00	20,000.00
Account <b>6110.180 - Supplies &amp; Equipment K9 Expense</b> Totals		Transactions	1	<u>\$20,000.00</u>
Account <b>6110.190 - Supplies &amp; Equipment Law Enforcement Equipment</b>				
100.1101.030.6110.190	Handguns/rifles/cuffs/stop sticks/earpieces/flashlights/etc.	1.0000	75,000.00	75,000.00
100.1101.030.6110.190	Taser cartridges	1.0000	15,000.00	15,000.00
100.1101.030.6110.190	Tasers pymt 2/5 (contract rewrite 2025)	1.0000	49,500.00	49,500.00
Account <b>6110.190 - Supplies &amp; Equipment Law Enforcement Equipment</b> Totals		Transactions	3	<u>\$139,500.00</u>
Account <b>6110.245 - Supplies &amp; Equipment Mobile Phones</b>				
100.1101.030.6110.245	Mobile phone bills/replacements/cases/screen protectors	12.0000	4,750.00	57,000.00
Account <b>6110.245 - Supplies &amp; Equipment Mobile Phones</b> Totals		Transactions	1	<u>\$57,000.00</u>
Account <b>6110.270 - Supplies &amp; Equipment Office Equipment Repairs</b>				
100.1101.030.6110.270	Office equipment repairs	1.0000	500.00	500.00
Account <b>6110.270 - Supplies &amp; Equipment Office Equipment Repairs</b> Totals		Transactions	1	<u>\$500.00</u>
Account <b>6110.280 - Supplies &amp; Equipment Office Furniture</b>				
100.1101.030.6110.280	Chairs/desks/file cabinets	1.0000	7,500.00	7,500.00
Account <b>6110.280 - Supplies &amp; Equipment Office Furniture</b> Totals		Transactions	1	<u>\$7,500.00</u>
Account <b>6110.290 - Supplies &amp; Equipment Other Office Equipment</b>				
100.1101.030.6110.290	TBD	1.0000	1,500.00	1,500.00
Account <b>6110.290 - Supplies &amp; Equipment Other Office Equipment</b> Totals		Transactions	1	<u>\$1,500.00</u>
Account <b>6110.297 - Supplies &amp; Equipment Community Policing Supplies</b>				
100.1101.030.6110.297	Homeless outreach supplies/recruitment matls/promo giveaways	1.0000	6,500.00	6,500.00
Account <b>6110.297 - Supplies &amp; Equipment Community Policing Supplies</b> Totals		Transactions	1	<u>\$6,500.00</u>



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1101 - Sheriff's Office</b>				
Location <b>030 - Sheriff</b>				
Account <b>6130.010 - Equipment Maintenance Copier Lease</b>				
100.1101.030.6130.010	Copier lease	12.0000	650.00	7,800.00
		Transactions	1	<u>7,800.00</u>
Account <b>6130.010 - Equipment Maintenance Copier Lease Totals</b>				
Account <b>6130.020 - Equipment Maintenance Equipment Annual Maint Contr.</b>				
100.1101.030.6130.020	Radar certifications	1.0000	5,000.00	5,000.00
		Transactions	1	<u>5,000.00</u>
Account <b>6130.020 - Equipment Maintenance Equipment Annual Maint Contr. Totals</b>				
Account <b>6130.040 - Equipment Maintenance MILES Computer Chg/MDT User Fees</b>				
100.1101.030.6130.040	MDT user fees	12.0000	4,250.00	51,000.00
		Transactions	1	<u>51,000.00</u>
Account <b>6130.040 - Equipment Maintenance MILES Computer Chg/MDT User Fees Totals</b>				
Account <b>6130.060 - Equipment Maintenance Software Licensing</b>				
100.1101.030.6130.060	TBD	1.0000	4,000.00	4,000.00
		Transactions	1	<u>4,000.00</u>
Account <b>6130.060 - Equipment Maintenance Software Licensing Totals</b>				
Account <b>6130.070 - Equipment Maintenance Software Maintenance Agreements</b>				
100.1101.030.6130.070	Axon A.I. bundle (pymt 1 of 4)	1.0000	250,000.00	250,000.00
100.1101.030.6130.070	Blue Peak-Asset tracking/Doc Mgmt/FTO tracking/Skills tracking	1.0000	6,500.00	6,500.00
100.1101.030.6130.070	CAPWIN	1.0000	16,750.00	16,750.00
100.1101.030.6130.070	Caseguard-redaction	1.0000	8,500.00	8,500.00
100.1101.030.6130.070	CentralSquare	1.0000	80,000.00	80,000.00
100.1101.030.6130.070	Crash Data Group	1.0000	1,500.00	1,500.00
100.1101.030.6130.070	IA Pro-policy/standards	1.0000	2,500.00	2,500.00
100.1101.030.6130.070	InTime-scheduling/timekeeping for payroll	1.0000	20,000.00	20,000.00
100.1101.030.6130.070	Lexipol	1.0000	35,000.00	35,000.00
100.1101.030.6130.070	LinX	1.0000	2,000.00	2,000.00
100.1101.030.6130.070	MAGNET Forensics-cell data extraction	1.0000	15,000.00	15,000.00
100.1101.030.6130.070	OCV Sheriff App	1.0000	5,000.00	5,000.00
100.1101.030.6130.070	PoliceOne	1.0000	6,500.00	6,500.00
100.1101.030.6130.070	RAPID	1.0000	7,000.00	7,000.00
100.1101.030.6130.070	TBD (in case of unknown vendor increases)	1.0000	2,500.00	2,500.00
100.1101.030.6130.070	TrafficSuite	1.0000	1,500.00	1,500.00
		Transactions	16	<u>\$460,250.00</u>
Account <b>6130.070 - Equipment Maintenance Software Maintenance Agreements Totals</b>				
Account <b>6150.010 - Uniforms &amp; Personal Equipment Bullet Proof Vests</b>				
100.1101.030.6150.010	BPVs for new hires/end-of-life replacements	1.0000	45,000.00	45,000.00
		Transactions	1	<u>45,000.00</u>
Account <b>6150.010 - Uniforms &amp; Personal Equipment Bullet Proof Vests Totals</b>				
Account <b>6150.040 - Uniforms &amp; Personal Equipment Uniform Allowance</b>				
100.1101.030.6150.040	Footwear allowance (101 sworn, ForTech, PK, BP)	104.0000	150.00	15,600.00



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1101 - Sheriff's Office</b>				
Location <b>030 - Sheriff</b>				
Account <b>6150.040 - Uniforms &amp; Personal Equipment Uniform Allowance</b>				
100.1101.030.6150.040	Uniform allowance	101.0000	700.00	70,700.00
Account <b>6150.040 - Uniforms &amp; Personal Equipment Uniform Allowance</b> Totals		Transactions	2	\$86,300.00
Account <b>6150.050 - Uniforms &amp; Personal Equipment Uniforms</b>				
100.1101.030.6150.050	Pants/shirts/jackets/badges/belts/hats/alterations	1.0000	105,000.00	105,000.00
Account <b>6150.050 - Uniforms &amp; Personal Equipment Uniforms</b> Totals		Transactions	1	\$105,000.00
Account <b>6150.060 - Uniforms &amp; Personal Equipment Ammunition</b>				
100.1101.030.6150.060	Ammunition	1.0000	84,500.00	84,500.00
Account <b>6150.060 - Uniforms &amp; Personal Equipment Ammunition</b> Totals		Transactions	1	\$84,500.00
Account <b>6510.085 - Legal Services Other Legal Expenses</b>				
100.1101.030.6510.085	Legal expenses	1.0000	15,000.00	15,000.00
Account <b>6510.085 - Legal Services Other Legal Expenses</b> Totals		Transactions	1	\$15,000.00
Account <b>6530.050 - Consulting Services Crisis/Fitness for Duty</b>				
100.1101.030.6530.050	Post-injury physicals/fit for duty physicals	1.0000	6,500.00	6,500.00
Account <b>6530.050 - Consulting Services Crisis/Fitness for Duty</b> Totals		Transactions	1	\$6,500.00
Account <b>6530.090 - Consulting Services Pre-Employment Physicals</b>				
100.1101.030.6530.090	Pre-employment physicals	1.0000	7,750.00	7,750.00
Account <b>6530.090 - Consulting Services Pre-Employment Physicals</b> Totals		Transactions	1	\$7,750.00
Account <b>6530.115 - Consulting Services Psychological Services</b>				
100.1101.030.6530.115	Psychological services	1.0000	55,000.00	55,000.00
Account <b>6530.115 - Consulting Services Psychological Services</b> Totals		Transactions	1	\$55,000.00
Account <b>6540.020 - Vehicle Operating Expenses Fuel - WC Fleet</b>				
100.1101.030.6540.020	Fuel for operations	1.0000	400,000.00	400,000.00
Account <b>6540.020 - Vehicle Operating Expenses Fuel - WC Fleet</b> Totals		Transactions	1	\$400,000.00
Account <b>6540.030 - Vehicle Operating Expenses Vehicle Maintenance</b>				
100.1101.030.6540.030	Vehicle maintenance/County repair/accident tows/washes/tires	1.0000	190,000.00	190,000.00
Account <b>6540.030 - Vehicle Operating Expenses Vehicle Maintenance</b> Totals		Transactions	1	\$190,000.00
Account <b>6540.040 - Vehicle Operating Expenses Vehicle Registration</b>				
100.1101.030.6540.040	Registrations for 13 new vehicles	13.0000	200.00	2,600.00
Account <b>6540.040 - Vehicle Operating Expenses Vehicle Registration</b> Totals		Transactions	1	\$2,600.00
Account <b>6540.045 - Vehicle Operating Expenses Vehicle Repairs Outside</b>				
100.1101.030.6540.045	Accident repair (2,500 deductible)	10.0000	2,500.00	25,000.00
Account <b>6540.045 - Vehicle Operating Expenses Vehicle Repairs Outside</b> Totals		Transactions	1	\$25,000.00



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1101 - Sheriff's Office</b>				
Location <b>030 - Sheriff</b>				
Account <b>6550.028 - Building Site Expenses Cable</b>				
100.1101.030.6550.028	Cable	12.0000	150.00	1,800.00
		Transactions	1	<u>1,800.00</u>
		Account <b>6550.028 - Building Site Expenses Cable Totals</b>		
Account <b>6550.060 - Building Site Expenses Electricity</b>				
100.1101.030.6550.060	Electricity	12.0000	60.00	720.00
		Transactions	1	<u>720.00</u>
		Account <b>6550.060 - Building Site Expenses Electricity Totals</b>		
Account <b>6550.081 - Building Site Expenses Fire Extinguishers</b>				
100.1101.030.6550.081	Upkeep/replacements - Office & patrol vehicles	1.0000	1,500.00	1,500.00
		Transactions	1	<u>1,500.00</u>
		Account <b>6550.081 - Building Site Expenses Fire Extinguishers Totals</b>		
Account <b>6550.090 - Building Site Expenses General Maintenance Repairs</b>				
100.1101.030.6550.090	General maintenance repairs	1.0000	7,000.00	7,000.00
		Transactions	1	<u>7,000.00</u>
		Account <b>6550.090 - Building Site Expenses General Maintenance Repairs Totals</b>		
Account <b>6550.170 - Building Site Expenses Office Rent/Lease</b>				
100.1101.030.6550.170	Office rent/lease-2 units U-Haul, Snow Hill	1.0000	3,000.00	3,000.00
		Transactions	1	<u>3,000.00</u>
		Account <b>6550.170 - Building Site Expenses Office Rent/Lease Totals</b>		
Account <b>6550.270 - Building Site Expenses Telephone</b>				
100.1101.030.6550.270	Telephone	12.0000	300.00	3,600.00
		Transactions	1	<u>3,600.00</u>
		Account <b>6550.270 - Building Site Expenses Telephone Totals</b>		
Account <b>6900.040 - Advertising Personnel Advertisements</b>				
100.1101.030.6900.040	National Minority Update	1.0000	750.00	750.00
100.1101.030.6900.040	PoliceApp-online applications, monthly cost varies per app #	1.0000	3,000.00	3,000.00
100.1101.030.6900.040	TBD-as opportunities arise, or as PoliceApp #s increase	1.0000	2,000.00	2,000.00
		Transactions	3	<u>\$5,750.00</u>
		Account <b>6900.040 - Advertising Personnel Advertisements Totals</b>		
Account <b>7000.030 - Travel, Training &amp; Expense Canine Training</b>				
100.1101.030.7000.030	Annual recertification training K9 Luna (IN, Oct2026)	1.0000	1,000.00	1,000.00
100.1101.030.7000.030	K9 & handlers mthly training, new K9 & handlers training	1.0000	34,000.00	34,000.00
		Transactions	2	<u>\$35,000.00</u>
		Account <b>7000.030 - Travel, Training &amp; Expense Canine Training Totals</b>		
Account <b>7000.040 - Travel, Training &amp; Expense Continuing Education/Certificati</b>				
100.1101.030.7000.040	Backgrounds Training (MD)	2.0000	250.00	500.00
100.1101.030.7000.040	Biannual Promotion process (internal)	1.0000	7,400.00	7,400.00
100.1101.030.7000.040	Child Safety Specialist (MD)	2.0000	150.00	300.00
100.1101.030.7000.040	CVSA Investigator (MD)	2.0000	1,750.00	3,500.00
100.1101.030.7000.040	Defensive Tactics Instructor (MD)	2.0000	1,500.00	3,000.00
100.1101.030.7000.040	Electronic Storage Detection re-cert K9 Luna (IN, OCT2026)	1.0000	1,000.00	1,000.00
100.1101.030.7000.040	FBI National Academy (VA, LT or above TBD, Jan2027)	1.0000	2,000.00	2,000.00



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1101 - Sheriff's Office</b>				
Location <b>030 - Sheriff</b>				
Account <b>7000.040 - Travel, Training &amp; Expense Continuing Education/Certificati</b>				
100.1101.030.7000.040	FBI Northwestern Leadership Academy (online)	1.0000	5,000.00	5,000.00
100.1101.030.7000.040	First Line Supervisor (MD)	6.0000	1,000.00	6,000.00
100.1101.030.7000.040	FTO Certification (MD)	4.0000	750.00	3,000.00
100.1101.030.7000.040	JPX Instructor (MD)	2.0000	250.00	500.00
100.1101.030.7000.040	LEEMAC Instructor (MD)	2.0000	1,500.00	3,000.00
100.1101.030.7000.040	PIO (MD)	2.0000	1,000.00	2,000.00
100.1101.030.7000.040	STAR Team annual training (TBD-researching closest option)	18.0000	2,000.00	36,000.00
100.1101.030.7000.040	Supervisory Leadership (DE/MD/VA, EMPLS TBD, 2027 date TBD)	6.0000	800.00	4,800.00
100.1101.030.7000.040	Taser Instructor (DE/MD/VA, EMPLS TBD, 2027 dates TBD)	2.0000	1,000.00	2,000.00
Account <b>7000.040 - Travel, Training &amp; Expense Continuing Education/Certificati</b> Totals		Transactions	16	<u>\$80,000.00</u>
Account <b>7000.060 - Travel, Training &amp; Expense Educational Training</b>				
100.1101.030.7000.060	1st Amendment for LE training (MD)	25.0000	250.00	6,250.00
100.1101.030.7000.060	1st Responders conference (MD)	4.0000	410.00	1,640.00
100.1101.030.7000.060	Axon conference (2027 Loc TBD, GD&JM, 2027 date TBD)	2.0000	3,000.00	6,000.00
100.1101.030.7000.060	Defensive Tactics (in-house, funds are for supplies)	101.0000	50.00	5,050.00
100.1101.030.7000.060	FBI-LEEDA conference (MD)	5.0000	1,500.00	7,500.00
100.1101.030.7000.060	IA Pro conference (IA, BC, Aug2026)	2.0000	2,500.00	5,000.00
100.1101.030.7000.060	IACP conference (FL, EMPL TBD, Oct2026)	2.0000	2,500.00	5,000.00
100.1101.030.7000.060	LEEMAC Training (in-house, funds are for supplies)	101.0000	50.00	5,050.00
100.1101.030.7000.060	NASRO conference (NV, SROs TBD, July2026)	9.0000	2,750.00	24,750.00
100.1101.030.7000.060	NTOA conference (TN, STAR TBD, Aug2026)	9.0000	2,000.00	18,000.00
100.1101.030.7000.060	Police Records Mgmt Training (online)	2.0000	500.00	1,000.00
100.1101.030.7000.060	Shot Show (NV, TBD, Jan2027)	2.0000	2,500.00	5,000.00
100.1101.030.7000.060	TBD (cost discrepancies, addtl opportunities)	1.0000	4,760.00	4,760.00
Account <b>7000.060 - Travel, Training &amp; Expense Educational Training</b> Totals		Transactions	13	<u>\$95,000.00</u>
Account <b>7000.090 - Travel, Training &amp; Expense Firearms Training</b>				
100.1101.030.7000.090	Firearms instructor training (ME, DD, Jan2027)	1.0000	1,500.00	1,500.00
100.1101.030.7000.090	Other firearms training (MD)	1.0000	9,500.00	9,500.00
Account <b>7000.090 - Travel, Training &amp; Expense Firearms Training</b> Totals		Transactions	2	<u>\$11,000.00</u>
Account <b>7000.100 - Travel, Training &amp; Expense Meetings/Conferences/Shows</b>				
100.1101.030.7000.100	1st Responders Conference in OC-cohost fee	1.0000	1,500.00	1,500.00
100.1101.030.7000.100	meetings/conferences/shows attended by Sheriff & CD	1.0000	5,000.00	5,000.00
Account <b>7000.100 - Travel, Training &amp; Expense Meetings/Conferences/Shows</b> Totals		Transactions	2	<u>\$6,500.00</u>
Account <b>7000.125 - Travel, Training &amp; Expense Transport Expenses</b>				
100.1101.030.7000.125	Contracted extraditions	1.0000	20,000.00	20,000.00



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1101 - Sheriff's Office</b>				
Location <b>030 - Sheriff</b>				
Account <b>7000.125 - Travel, Training &amp; Expense Transport Expenses</b>				
100.1101.030.7000.125	EZPass charges	1.0000	4,500.00	4,500.00
Account <b>7000.125 - Travel, Training &amp; Expense Transport Expenses</b> Totals		Transactions	2	\$24,500.00
Account <b>9010.010 - Capital Equipment New Vehicles</b>				
100.1101.030.9010.010	N - Pickup PPV	2.0000	58,000.00	116,000.00
100.1101.030.9010.010	N - Tahoe 2x4 (3 to assign to new positions)	4.0000	58,000.00	232,000.00
100.1101.030.9010.010	R - Pickup 1/2 Ext Cab	1.0000	55,000.00	55,000.00
100.1101.030.9010.010	R - Pickup PPV	1.0000	58,000.00	58,000.00
100.1101.030.9010.010	R - Suburban	1.0000	65,000.00	65,000.00
100.1101.030.9010.010	R - Tahoe 2x2	2.0000	58,000.00	116,000.00
100.1101.030.9010.010	R - Tahoe 4x4	2.0000	63,000.00	126,000.00
Account <b>9010.010 - Capital Equipment New Vehicles</b> Totals		Transactions	7	\$768,000.00
Account <b>9010.020 - Capital Equipment Public Safety Equipment</b>				
100.1101.030.9010.020	PS equipment & labor for pickups	4.0000	30,000.00	120,000.00
100.1101.030.9010.020	PS equipment & labor for recruit/comm event trailer	1.0000	7,500.00	7,500.00
100.1101.030.9010.020	PS equipment & labor for Suburban	1.0000	30,000.00	30,000.00
100.1101.030.9010.020	PS equipment & labor for Tahoe 4x2	6.0000	30,000.00	180,000.00
100.1101.030.9010.020	PS equipment & labor for Tahoe 4x4	2.0000	30,000.00	60,000.00
100.1101.030.9010.020	PS equipment & labor for utility vehicle side x side	1.0000	1,000.00	1,000.00
Account <b>9010.020 - Capital Equipment Public Safety Equipment</b> Totals		Transactions	6	\$398,500.00
Account <b>9010.060 - Capital Equipment Other</b>				
100.1101.030.9010.060	Recruiting/Community Event Trailer	1.0000	10,500.00	10,500.00
100.1101.030.9010.060	Side x Side Utility Vehicle	1.0000	40,000.00	40,000.00
100.1101.030.9010.060	Trailer for Side x Side Utility Vehicle	1.0000	10,000.00	10,000.00
Account <b>9010.060 - Capital Equipment Other</b> Totals		Transactions	3	\$60,500.00
Location <b>030 - Sheriff</b> Totals		Transactions	149	\$3,858,490.00
Location <b>035 - Firearms Training Center</b>				
Account <b>6110.340 - Supplies &amp; Equipment Safety Program Equipment</b>				
100.1101.035.6110.340	Water, ear/eye protection/bug spray/first aid supplies/signage	1.0000	1,500.00	1,500.00
Account <b>6110.340 - Supplies &amp; Equipment Safety Program Equipment</b> Totals		Transactions	1	\$1,500.00
Account <b>6550.020 - Building Site Expenses Buildings &amp; Grounds Maintenance</b>				
100.1101.035.6550.020	Mower and golf cart fuel & repairs/berm upkeep	1.0000	3,000.00	3,000.00
Account <b>6550.020 - Building Site Expenses Buildings &amp; Grounds Maintenance</b> Totals		Transactions	1	\$3,000.00



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1101 - Sheriff's Office</b>				
Location <b>035 - Firearms Training Center</b>				
Account <b>6550.028 - Building Site Expenses Cable</b>				
100.1101.035.6550.028	Cable	12.0000	170.00	2,040.00
		Transactions	1	<u>2,040.00</u>
		Account <b>6550.028 - Building Site Expenses Cable</b> Totals		
Account <b>6550.060 - Building Site Expenses Electricity</b>				
100.1101.035.6550.060	Electricity	12.0000	225.00	2,700.00
		Transactions	1	<u>2,700.00</u>
		Account <b>6550.060 - Building Site Expenses Electricity</b> Totals		
Account <b>6550.081 - Building Site Expenses Fire Extinguishers</b>				
100.1101.035.6550.081	Fire extinguishers upkeep/replacements	1.0000	100.00	100.00
		Transactions	1	<u>100.00</u>
		Account <b>6550.081 - Building Site Expenses Fire Extinguishers</b> Totals		
Account <b>6550.090 - Building Site Expenses General Maintenance Repairs</b>				
100.1101.035.6550.090	Building upkeep/repairs	1.0000	7,000.00	7,000.00
		Transactions	1	<u>7,000.00</u>
		Account <b>6550.090 - Building Site Expenses General Maintenance Repairs</b> Totals		
Account <b>6550.200 - Building Site Expenses Portalets</b>				
100.1101.035.6550.200	Portalet rental	12.0000	85.00	1,020.00
		Transactions	1	<u>1,020.00</u>
		Account <b>6550.200 - Building Site Expenses Portalets</b> Totals		
Account <b>6550.300 - Building Site Expenses Trash Removal</b>				
100.1101.035.6550.300	Dumpster rental, dumping fees	12.0000	170.00	2,040.00
		Transactions	1	<u>2,040.00</u>
		Account <b>6550.300 - Building Site Expenses Trash Removal</b> Totals		
Account <b>7000.090 - Travel, Training &amp; Expense Firearms Training</b>				
100.1101.035.7000.090	Targets (steel, paper, moving)/frames/hardware/paint	1.0000	4,000.00	4,000.00
		Transactions	1	<u>4,000.00</u>
		Account <b>7000.090 - Travel, Training &amp; Expense Firearms Training</b> Totals		
		Location <b>035 - Firearms Training Center</b> Totals		
		Transactions	9	<u>\$23,400.00</u>
Location <b>040 - Animal Control</b>				
Account <b>6100.100 - Administrative Expense Dues, Licenses &amp; Subscriptions</b>				
100.1101.040.6100.100	MD Dept of Agriculture (facility)	1.0000	150.00	150.00
100.1101.040.6100.100	MD Dept of Environment (operations)	1.0000	550.00	550.00
100.1101.040.6100.100	PAWS (agency)	1.0000	100.00	100.00
100.1101.040.6100.100	TBD	1.0000	200.00	200.00
		Transactions	4	<u>1,000.00</u>
		Account <b>6100.100 - Administrative Expense Dues, Licenses &amp; Subscriptions</b> Totals		
Account <b>6100.190 - Administrative Expense Office Supplies</b>				
100.1101.040.6100.190	Water cooler rental, water, misc office supplies	1.0000	1,000.00	1,000.00
		Transactions	1	<u>1,000.00</u>
		Account <b>6100.190 - Administrative Expense Office Supplies</b> Totals		
Account <b>6110.020 - Supplies &amp; Equipment Animal Food</b>				
100.1101.040.6110.020	Animal food	1.0000	8,000.00	8,000.00
		Transactions	1	<u>8,000.00</u>
		Account <b>6110.020 - Supplies &amp; Equipment Animal Food</b> Totals		



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1101 - Sheriff's Office</b>				
Location <b>040 - Animal Control</b>				
Account <b>6110.025 - Supplies &amp; Equipment Animal Transport Containers</b>				
100.1101.040.6110.025	Transport cage repairs/replacements	1.0000	500.00	500.00
	Account <b>6110.025 - Supplies &amp; Equipment Animal Transport Containers</b> Totals	Transactions	1	\$500.00
Account <b>6110.045 - Supplies &amp; Equipment Medication/Supplements</b>				
100.1101.040.6110.045	Medications/flea control/vitamins/supplements	1.0000	2,000.00	2,000.00
	Account <b>6110.045 - Supplies &amp; Equipment Medication/Supplements</b> Totals	Transactions	1	\$2,000.00
Account <b>6110.055 - Supplies &amp; Equipment Animal Supplies</b>				
100.1101.040.6110.055	Beds/food & water trays/leashes/toys	1.0000	2,000.00	2,000.00
	Account <b>6110.055 - Supplies &amp; Equipment Animal Supplies</b> Totals	Transactions	1	\$2,000.00
Account <b>6110.070 - Supplies &amp; Equipment CO2 for Chambers</b>				
100.1101.040.6110.070	CO2 for chambers/FatalPlus solution	1.0000	20,000.00	20,000.00
	Account <b>6110.070 - Supplies &amp; Equipment CO2 for Chambers</b> Totals	Transactions	1	\$20,000.00
Account <b>6110.135 - Supplies &amp; Equipment Fuel for Incinerator</b>				
100.1101.040.6110.135	Incinerator fuel	1.0000	4,500.00	4,500.00
	Account <b>6110.135 - Supplies &amp; Equipment Fuel for Incinerator</b> Totals	Transactions	1	\$4,500.00
Account <b>6110.160 - Supplies &amp; Equipment Investigation Supplies</b>				
100.1101.040.6110.160	Evidence bags/abused and/or puppy mill purchases	1.0000	3,500.00	3,500.00
	Account <b>6110.160 - Supplies &amp; Equipment Investigation Supplies</b> Totals	Transactions	1	\$3,500.00
Account <b>6110.315 - Supplies &amp; Equipment Rabies Clinic Supplies</b>				
100.1101.040.6110.315	Rabies tags/flea control (at clinic)	1.0000	5,000.00	5,000.00
	Account <b>6110.315 - Supplies &amp; Equipment Rabies Clinic Supplies</b> Totals	Transactions	1	\$5,000.00
Account <b>6110.395 - Supplies &amp; Equipment Spay and Neuter Supplies</b>				
100.1101.040.6110.395	Surgery kits/medications/tranquilizers	1.0000	7,000.00	7,000.00
	Account <b>6110.395 - Supplies &amp; Equipment Spay and Neuter Supplies</b> Totals	Transactions	1	\$7,000.00
Account <b>6110.430 - Supplies &amp; Equipment Traps</b>				
100.1101.040.6110.430	Wild animal traps upkeep/replacement	1.0000	2,500.00	2,500.00
	Account <b>6110.430 - Supplies &amp; Equipment Traps</b> Totals	Transactions	1	\$2,500.00
Account <b>6130.010 - Equipment Maintenance Copier Lease</b>				
100.1101.040.6130.010	Copier lease	12.0000	75.00	900.00
	Account <b>6130.010 - Equipment Maintenance Copier Lease</b> Totals	Transactions	1	\$900.00
Account <b>6150.040 - Uniforms &amp; Personal Equipment Uniform Allowance</b>				
100.1101.040.6150.040	Footwear allowance	5.0000	150.00	750.00
100.1101.040.6150.040	Uniform allowance	5.0000	700.00	3,500.00
	Account <b>6150.040 - Uniforms &amp; Personal Equipment Uniform Allowance</b> Totals	Transactions	2	\$4,250.00



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1101 - Sheriff's Office</b>				
Location <b>040 - Animal Control</b>				
Account <b>6150.050 - Uniforms &amp; Personal Equipment Uniforms</b>				
100.1101.040.6150.050	Uniforms	5.0000	1,500.00	7,500.00
Account <b>6150.050 - Uniforms &amp; Personal Equipment Uniforms</b> Totals		Transactions	1	<u>7,500.00</u>
Account <b>6530.120 - Consulting Services Rabies Clinic</b>				
100.1101.040.6530.120	Rabies clinic vet services	1.0000	1,000.00	1,000.00
Account <b>6530.120 - Consulting Services Rabies Clinic</b> Totals		Transactions	1	<u>\$1,000.00</u>
Account <b>6530.160 - Consulting Services Veterinary Services</b>				
100.1101.040.6530.160	Vet services for cruelty cases and adoption needs	1.0000	18,000.00	18,000.00
Account <b>6530.160 - Consulting Services Veterinary Services</b> Totals		Transactions	1	<u>\$18,000.00</u>
Account <b>6530.165 - Consulting Services Vet Services - Spay &amp; Neuter</b>				
100.1101.040.6530.165	Vet services for spay & neuter clinics	1.0000	6,000.00	6,000.00
Account <b>6530.165 - Consulting Services Vet Services - Spay &amp; Neuter</b> Totals		Transactions	1	<u>\$6,000.00</u>
Account <b>6540.020 - Vehicle Operating Expenses Fuel - WC Fleet</b>				
100.1101.040.6540.020	Fuel for operations	1.0000	20,000.00	20,000.00
Account <b>6540.020 - Vehicle Operating Expenses Fuel - WC Fleet</b> Totals		Transactions	1	<u>\$20,000.00</u>
Account <b>6540.030 - Vehicle Operating Expenses Vehicle Maintenance</b>				
100.1101.040.6540.030	Vehicle maintenance/repairs	1.0000	10,000.00	10,000.00
Account <b>6540.030 - Vehicle Operating Expenses Vehicle Maintenance</b> Totals		Transactions	1	<u>\$10,000.00</u>
Account <b>6550.020 - Building Site Expenses Buildings &amp; Grounds Maintenance</b>				
100.1101.040.6550.020	Building and kennel upkeep/repairs	1.0000	5,000.00	5,000.00
Account <b>6550.020 - Building Site Expenses Buildings &amp; Grounds Maintenance</b> Totals		Transactions	1	<u>\$5,000.00</u>
Account <b>6550.028 - Building Site Expenses Cable</b>				
100.1101.040.6550.028	Cable	12.0000	125.00	1,500.00
Account <b>6550.028 - Building Site Expenses Cable</b> Totals		Transactions	1	<u>\$1,500.00</u>
Account <b>6550.030 - Building Site Expenses Carpet/VCT Cleaning</b>				
100.1101.040.6550.030	Carpet cleaning/rug rental	12.0000	100.00	1,200.00
Account <b>6550.030 - Building Site Expenses Carpet/VCT Cleaning</b> Totals		Transactions	1	<u>\$1,200.00</u>
Account <b>6550.040 - Building Site Expenses Cleaning Contract</b>				
100.1101.040.6550.040	Cleaning services	1.0000	2,500.00	2,500.00
Account <b>6550.040 - Building Site Expenses Cleaning Contract</b> Totals		Transactions	1	<u>\$2,500.00</u>
Account <b>6550.050 - Building Site Expenses Custodial Supplies</b>				
100.1101.040.6550.050	Custodial supplies	1.0000	600.00	600.00
Account <b>6550.050 - Building Site Expenses Custodial Supplies</b> Totals		Transactions	1	<u>\$600.00</u>



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1101 - Sheriff's Office</b>				
Location <b>040 - Animal Control</b>				
Account <b>6550.060 - Building Site Expenses Electricity</b>				
100.1101.040.6550.060	Electricity-building/kennel/incinerator	12.0000	600.00	7,200.00
Account <b>6550.060 - Building Site Expenses Electricity Totals</b>		Transactions	1	<u>7,200.00</u>
Account <b>6550.080 - Building Site Expenses Fire Alarm Testing</b>				
100.1101.040.6550.080	Fire alarm testing	1.0000	360.00	360.00
Account <b>6550.080 - Building Site Expenses Fire Alarm Testing Totals</b>		Transactions	1	<u>360.00</u>
Account <b>6550.081 - Building Site Expenses Fire Extinguishers</b>				
100.1101.040.6550.081	Fire extinguisher upkeep/testing/replacement	1.0000	300.00	300.00
Account <b>6550.081 - Building Site Expenses Fire Extinguishers Totals</b>		Transactions	1	<u>300.00</u>
Account <b>6550.090 - Building Site Expenses General Maintenance Repairs</b>				
100.1101.040.6550.090	Building upkeep/repairs	1.0000	6,000.00	6,000.00
Account <b>6550.090 - Building Site Expenses General Maintenance Repairs Totals</b>		Transactions	1	<u>6,000.00</u>
Account <b>6550.120 - Building Site Expenses Heating Propane</b>				
100.1101.040.6550.120	Heating propane	1.0000	5,000.00	5,000.00
Account <b>6550.120 - Building Site Expenses Heating Propane Totals</b>		Transactions	1	<u>5,000.00</u>
Account <b>6550.130 - Building Site Expenses Incinerator Expense</b>				
100.1101.040.6550.130	Incinerator upkeep/repair	1.0000	500.00	500.00
Account <b>6550.130 - Building Site Expenses Incinerator Expense Totals</b>		Transactions	1	<u>500.00</u>
Account <b>6550.180 - Building Site Expenses Pest Control/Termite Insp</b>				
100.1101.040.6550.180	Annual termite treatment	1.0000	1,640.00	1,640.00
100.1101.040.6550.180	Pest control/annual inspection	1.0000	360.00	360.00
Account <b>6550.180 - Building Site Expenses Pest Control/Termite Insp Totals</b>		Transactions	2	<u>2,000.00</u>
Account <b>6550.220 - Building Site Expenses Security Alarm Monitoring</b>				
100.1101.040.6550.220	Security alarm monitoring	12.0000	40.00	480.00
Account <b>6550.220 - Building Site Expenses Security Alarm Monitoring Totals</b>		Transactions	1	<u>480.00</u>
Account <b>6550.240 - Building Site Expenses Sewer Pump/Septic Tank Maint</b>				
100.1101.040.6550.240	Sewer pump/septic tank maintenance	1.0000	1,000.00	1,000.00
Account <b>6550.240 - Building Site Expenses Sewer Pump/Septic Tank Maint Totals</b>		Transactions	1	<u>1,000.00</u>
Account <b>6550.242 - Building Site Expenses Sewage Pump Monitoring</b>				
100.1101.040.6550.242	Sewer pump monitoring	12.0000	40.00	480.00
Account <b>6550.242 - Building Site Expenses Sewage Pump Monitoring Totals</b>		Transactions	1	<u>480.00</u>
Account <b>6550.270 - Building Site Expenses Telephone</b>				
100.1101.040.6550.270	Telephone	12.0000	175.00	2,100.00
Account <b>6550.270 - Building Site Expenses Telephone Totals</b>		Transactions	1	<u>2,100.00</u>



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund	<b>100 - General Fund</b>			
Department	<b>1101 - Sheriff's Office</b>			
Location	<b>040 - Animal Control</b>			
Account	<b>6550.280 - Building Site Expenses Tipping Fees</b>			
100.1101.040.6550.280	Tipping fees	1.0000	150.00	150.00
	Account <b>6550.280 - Building Site Expenses Tipping Fees</b> Totals	Transactions	1	\$150.00
Account	<b>6550.300 - Building Site Expenses Trash Removal</b>			
100.1101.040.6550.300	Trash removal	12.0000	125.00	1,500.00
	Account <b>6550.300 - Building Site Expenses Trash Removal</b> Totals	Transactions	1	\$1,500.00
Account	<b>7000.060 - Travel, Training &amp; Expense Educational Training</b>			
100.1101.040.7000.060	Training	1.0000	10,000.00	10,000.00
	Account <b>7000.060 - Travel, Training &amp; Expense Educational Training</b> Totals	Transactions	1	\$10,000.00
	Location <b>040 - Animal Control</b> Totals	Transactions	44	\$172,520.00
	Department <b>1101 - Sheriff's Office</b> Totals	Transactions	202	\$4,054,410.00
	Fund <b>100 - General Fund</b> Totals	Transactions	202	\$4,054,410.00
	<b>EXPENSES Totals</b>	Transactions	202	\$4,054,410.00
	Grand Totals	Transactions	202	\$4,054,410.00

**DEPARTMENT BUDGET SUMMARY**

Department or Agency:	Sheriff's Office	Department Number:	1101
Fund: 100	General Fund	Function:	Public Safety

**MISSION STATEMENT:**

The mission of the Worcester County Sheriff’s Office is to protect the citizens, employees, and visitors of Worcester County through the fair, professional, and constitutional delivery of law enforcement and public safety services. We are committed to ensuring the safety and security of courts and government facilities, upholding the lawful custody and transport of prisoners, conducting criminal investigations, enforcing civil processes, and coordinating with allied law enforcement agencies. Through oversight of specialized functions including traffic safety, fire police, animal control, sex offender registration and monitoring, and the County Firearms Training Facility, we strive to serve our community with integrity, accountability, and dedication to public trust.

**PROGRAM SERVICES: (STATISTICS)**

•	Staffing Overview: The Worcester County Sheriff's Office currently maintains 125 authorized positions, consisting of 96 sworn personnel (86 full-time and 10 part-time) and 29 civilian employees (19 full-time and 10 part-time). As of January 20, 2026, there are six vacancies, to include four sworn positions (four full-time and one part-time) and two civilian positions. For Fiscal Year 2027, the Sheriff’s Office is requesting approval of six new full-time positions, to include five sworn positions and one civilian position. Additionally, the Office requests the conversion of two part-time sworn positions to full-time status and the reclassification of one Corporal position to the rank of Sergeant.
•	<p>FY27 Primary Focus:</p> <ol style="list-style-type: none"> <li>1. Increase sworn personnel salaries to be more competitive with surrounding agencies in order to attract higher-quality applicants, strengthen recruitment efforts, and improve long-term retention.</li> <li>2. Enhance staffing levels and workforce stability to ensure the Sheriff's Office can effectively meet operational, investigative , and public safely responsibilities.</li> <li>3. Support professional development, leadership, and organizational effectiveness to maintain high standards of service and accountability.</li> </ol>

**Statistical Data:**

Description of Statistal Data	Actual FY2024	Actual FY2025	Estimate FY2026	Estimate FY2027
Road Patrol Calls for Service	46,101	51,238	53,031	54,887
Extraditions (Total Prisoners Transported)	61	85	88	91
Extraditions (Total Man Hours)	1,380	1,700	1,760	1,821
Warrants Processed	3,668	2,511	2,599	2,690
Warrants Served	572	532	551	570
Civil Papers Served	4,122	4,076	4,219	4,366
Protective Orders Served	1,358	1,258	1,302	1,348
Validations Completed	6,416	5,706	5,906	6,112
Double-checks Completed	6,416	4,687	4,851	5,021
Sex Offenders Tracked	93	88	117	121

DEPARTMENT BUDGET SUMMARY					
Department or Agency:	Sheriff's Office		Department Number:	1101	
Fund: 100	General Fund		Function:	Public Safety	
Expenditures:					
Expenditure Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Budget Request FY2027	% Change
Personnel Services	\$ 8,641,213	\$ 13,229,916	\$ 16,353,706	\$ 18,151,241	11%
Supplies & Materials	1,388,640	1,326,018	1,442,990	\$ 1,725,420	20%
Maintenance & Services	743,488	764,146	815,410	\$ 835,990	3%
Other Charges	132,167	124,326	245,000	\$ 266,000	9%
Capital Outlay	461,170	541,020	862,000	\$ 1,227,000	42%
Total	\$ 11,366,678	\$ 15,985,426	\$ 19,719,106	\$ 22,205,651	13%
Staffing (Full Time Equivalent):					
Position Title	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Budget Request FY2027	% Change
Sheriff	1.0	1.0	1.0	1.0	0.0%
Chief Deputy	1.0	1.0	1.0	1.0	0.0%
Operations Officer (Captain)	1.0	1.0	2.0	2.0	0.0%
Lieutenant	4.0	4.0	6.0	6.0	0.0%
Sergeant	8.0	8.0	8.0	9.0	12.5%
Corporal	10.0	10.0	13.0	12.0	-7.7%
Deputy First Class	23.0	23.0	43.0	38.0	-11.6%
Deputy	30.0	30.0	11.0	19.0	72.7%
Deputy Trainee	0.0	0.0	1.0	2.0	100.0%
MCIN-Overdose & Drug Awareness Coordinator	1.0	1.0	1.0	1.0	0.0%
I.A. Investigator	0.0	0.0	0.0	1.0	100.0%
PT Deputy	14.9	14.9	8.7	8.3	-4.6%
Quartermaster (existing empl move)	0.6	0.6	0.6	0.6	0.0%
New position (Support Specialist)	2.0	2.0	2.0	2.0	0.0%
Digital Forensic Tech	1.0	1.0	1.0	1.0	0.0%
Forensic Tech	0.0	0.0	1.0	1.0	0.0%
Records Specialist 1	1.8	1.8	0.0	0.0	0.0%
Records Specialist 2	4.0	4.0	5.0	5.0	0.0%
Records Specialist 3	1.0	1.0	1.0	1.0	0.0%
Executive Admin Asst for Command Staff	1.0	1.0	1.0	1.0	0.0%
Finance Administrator/Grant Coordinator	1.0	1.0	1.0	1.0	0.0%
Administrative Support Specialist	0.0	0.0	0.0	1.0	100.0%
Property Manager	0.7	0.7	1.0	1.0	0.0%
Security Monitor Non-Deputy	0.7	0.7	0.7	0.7	0.0%
Crossing Guard	3.6	3.6	3.6	3.6	0.0%
Animal Control Chief	1.0	1.0	1.0	1.0	0.0%
Animal Control Asst Chief	1.0	1.0	1.0	1.0	0.0%
Animal Control Officer	2.0	2.0	3.0	3.0	0.0%
Animal Control Kennel Attendant	1.0	1.0	0.0	0.0	0.0%
Total	116.3	116.3	118.6	124.2	4.7%

**DEPARTMENT BUDGET SUMMARY**

Department or Agency:	Sheriff's Office	Department Number:	1101
Fund: 100	General Fund	Function:	Public Safety

**Summary of Significant Budget Increase/Decrease Request**

Description of Increase/Decrease	\$ Increase/Decrease	% Inc/(Dec)
The FY27 request's significant increases are related to personnel, an AI software bundle for the body-worn camera system, and vehicle costs necessary to support newly requested positions, while projected revenues are expected to increase by approximately \$100,000.	\$ 2,486,545	13%

**Contact Information**

Name:	Matthew Crisafulli	Address 1:	1 W. Market St, Government Center
Title:	Sheriff of Worcester County	Address 2:	Room 1001
Email:	mcrisafulli@co.worcester.md.us	City/State:	Snow Hill, MD
Telephone:	410-632-1112	Zip Code:	21863

**sheriff overtime**

		Approved	Approved	Approved	Request
	FY2020	FY2024	FY2025	FY2026	FY2027

**OVERTIME BUDGET**

	sheriff overtime	6000.400	214,500	214,500	214,500	214,500
added to list FY26	Administrative	6000.400				
added to list FY26	Investigations	6000.400				
added to list FY26	Patrol	6000.400				
added to list FY26	Support Services	6000.400				
added to list FY26	Judicial Services	6000.400				
added to list FY26	Human Resources	6000.400				
added to list FY26	Community Outreach	6000.400				
added to list FY26	STAR Team	6000.400				
added to list FY26	Training	6000.400				
added to list FY26	Schools	6000.400				
added to list FY26	Range	6000.400				
(re-did breakdowns for better clarification)	Admin Staff	6000.400	5,500	7,500	7,500	7,500
	Snow/hurricane	6000.400	4,000	4,000	4,000	4,000
	Special events	6000.400	88,000	88,000	88,000	88,000
	Range officer	6000.400	5,000	7,500	7,500	7,500
	OC Support (new fy18)	6000.400	44,000	44,000	44,000	44,000
	Star team	6000.400	27,500	27,500	27,500	27,500
	Bomb Threat	6000.400		-	-	-
	Air Show	6000.400		-	-	-
<b>SUBTOTAL</b>			<b>388,500</b>	<b>393,000</b>	<b>393,000</b>	<b>393,000</b>
<b>ANIMAL CONTROL</b>	6000.400		16,500	16,500	20,000	20,000
<b>TOTAL</b>			<b>405,000</b>	<b>409,500</b>	<b>413,000</b>	<b>413,000</b>

**GRANTS/REIMB OVERTIME BUDGET**

Casino security	6000.410	-	7,500	17,250		
Secrets security	6000.410	50,000	75,000	50,000	280,000	
Other Agencies security	6000.410	6,482	1,500	115,000		
Tobacco Prevention - Health Dept	6000.410		5,000	7,500	17,500	
Sex Offender	6000.400	3,000	7,500	9,000	8,000	
Underage drinking- Health Dept	6000.410	2,000	5,000	5,000	7,500	
MD SHA Traffic Safety	6000.410			1,500	3,000	
<b>SUBTOTAL</b>			<b>64,482</b>	<b>105,500</b>	<b>205,250</b>	<b>316,000</b>

**KENNEL PAY**

OVERTIME KENNEL PAY	6000.450	88,317	88,317	75,000	75,000	
<b>TOTAL</b>			<b>557,799</b>	<b>603,317</b>	<b>693,250</b>	<b>804,000</b>

<b>REVENUE BUDGET</b>		FY24 Approved	FY25 Approved	FY26 Budget	FY27 Budget
Sheriff Fees Contractual Services	5065.700	7,000	90,000	115,000	
Casino Security	5161	0	7,500	17,250	280,000
Seacrets Security	5162	50,000	75,000	50,000	
Other Overtime Reimbursement	5065.990	0	4,000	-	
SHA Traffic Safety Grant	5541	1,500	1,500	1,500	3,000
Heroin Coordinator	5762	50,615	52,000	65,000	70,000
added to list FY26	Sheriff's Fees-Paper	5065.100		25,000	
added to list FY26	Peddler's License	5065.200		800	40,000
added to list FY26	Parking Fines	5065.300		200	
added to list FY26	Animal Shelter/License Fees	5065.400		90	4,000

added to list FY26	Firearms Training Center fees	5090		12,000	15,000
--------------------	-------------------------------	------	--	--------	--------

**WORCESTER COUNTY  
PERSONAL COMPUTER FORM  
FY2027**

Department/Agency Name: Sheriff's Office

Department No. 1101

Key (N) for New or ( R) for Replacement

<u>N or R</u>	<u>Description:</u>	<u>Qty:</u>	<u>Cost:</u>	<u>Total:</u>
R-16, N-1	Mini Computer	17	\$600	\$10,200
N	Laptop** ** with docking station	1	\$2,300	\$2,300
	Laptop w/o docking stn		\$2,000	\$0
	Desktop w/dual video card ***does not include monitor		\$1,000	\$0
	Docking Station		\$300	\$0
N	24" Monitor	4	\$150	\$600
	32" Monitor		\$200	\$0
N	Laptop Tote	1	\$20	\$20
N	IPAD	1	\$1,600	\$1,600
N	MDT's Sheriff	9	\$3,800	\$34,200
	Tablet/Ipad w/case		\$1,100	\$0
	Microsoft Surface		\$1,700	\$0
<b>TOTAL TO KEY TO ACCOUNT 6110.090</b>				<b>\$48,920</b>

Contact Susan McMichen with questions regarding personal computer requests at extension 1508 or email [smcmichen@co.worcester.md.us](mailto:smcmichen@co.worcester.md.us)

**PC To Be Replaced: (Give brief description of reason for replacement and computer # to be replaced).**

<u>Reason:</u>	<u>Computer # (i.e. WCIT0001):</u>
See attached IT recommended replacement list - 16 minis	
1 New iPad - Forensic Tech	
1 New Laptop / 1 New Laptop Tote - 1 new sworn position	
6 New MDTs - Forensic Tech, 5 new sworn positions	
4 New Monitors - 1 new sworn position, 1 new civilian position	

**\*\*Key into New World Systems budget under account 6110.090 - Supplies & Equipment, Computers & Printers. Use transactions to note quantity if more than one.**

**WORCESTER COUNTY  
CAPITAL EQUIPMENT REQUEST  
FY 2027**

Department/Agency Name:           Sheriff          

Department No.                   1101                  

Priority Number	Account Number	Item	Estimated Cost	New or Replacement	Justification or Explanation
1	1	030.9010.010 Pickup-1/2 Ton Full-Size Cab	\$55,000	Replacement	replace 2000 Ford Ambulance w/90,000 miles and est annual maintenance of 5,000
2	2	030.9010.010 Surburban	\$65,000	Replacement	replace Ford Expedition w/200,000 miles and est annual maintenance of 4,000
3	3	030.9010.010 Tahoe 4x2	\$58,000	Replacement	replace Tahoe PPV w/190,000 miles and est annual maintenance of 4,000
4	4	030.9010.010 Tahoe 4x4	\$63,000	Replacement	replace Tahoe SSV w/175,000 miles and est annual maintenance of 3,000
5	5	030.9010.010 Tahoe 4x2	\$58,000	Replacement	replace Tahoe PPV w/175,000 miles and est annual maintenance of 3,000
6	6	030.9010.010 Tahoe 4x4	\$63,000	Replacement	replace Tahoe PPV w/160,000 miles and est annual maintenance of 3,000
7	7	030.9010.010 Pickup PPV	\$58,000	Replacement	replace Tahoe PPV w/155,000 miles and est annual maintenance of 3,000
8	8	030.9010.010 Pickup PPV	\$58,000	New	new position
9	9	030.9010.010 Pickup PPV	\$58,000	New	new position
10	10	030.9010.010 Tahoe 4x2	\$58,000	New	new position
11	11	030.9010.010 Tahoe 4x2	\$58,000	New	new position
12	12	030.9010.010 Tahoe 4x2	\$58,000	New	new position
13	13	030.9010.010 Tahoe 4x2	\$58,000	New	new position
14	14	030.9010.060 Recruit/Comm Events Trailer	\$10,500	New	
15	15	030.9010.060 Side x Side	\$40,000	New	
16	16	030.9010.060 Trailer for Side x Side	\$10,000		
<b>TOTAL REQUEST</b>			<b>\$ 828,500</b>		

**NUMBER EACH ITEM IN THE ORDER OF THEIR IMPORTANCE TO THE OPERATION OF YOUR DEPARTMENT.**

**(NUMBER 1 IS THE HIGHEST PRIORITY).**

## Utilizing Private Transport Services for Prisoner Transports Exceeding 400 Miles

### Purpose

Transporting prisoners over long distances presents increased safety, liability, and cost challenges for law enforcement agencies. Utilizing qualified private prisoner transport services for transport exceeding 400 miles provides a safer and more efficient alternative to using agency personnel.

### Officer Safety and Fatigue Reduction

Long-distance transports significantly increase officer fatigue and accident risk due to extended driving and supervision demands. Key concerns include:

- Extended hours behind the wheel reduce reaction time and situational awareness
- Simultaneous driving and detainee supervision increases cognitive and safety strain
- Limited rest opportunities during multi-state transports
- Increased risk from nighttime driving, changing weather, and unfamiliar routes

Private transport companies use dedicated transport teams operating on rotating schedules, ensuring staff remain rested, alert, and focused solely on prisoner movement.

### Liability Reduction and Risk Management

Prisoner transport incidents expose the agency to significant financial and legal risk, including:

- Vehicle damage and replacement costs
- Workers' compensation claims for injured officers
- Medical expenses for prisoners
- Civil liability involving third parties
- Administrative burden related to investigations and reporting

Private transport vendors maintain specialized insurance coverage and standardized transport protocols, shifting much of the risk and liability away from the agency.

### Specialized Training and Equipment

Private transport providers are specifically equipped to manage extended prisoner movement through:

- Training in long-distance restraint and behavioral management techniques
- Team-based supervision models with multiple staff always awake and present
- Purpose-built transport vehicles with reinforced compartments and secure separation units
- Continuous monitoring and surveillance systems

These measures reduce resistance-related incidents, medical emergencies, and use-of-force events.

### Cost-Effectiveness and Operational Efficiency

Although private transport services involve contractual fees, they reduce or eliminate many indirect costs, including:

- Overtime costs for multiple officers
- Fuel, lodging, and meal expenses
- Wear and tear on agency vehicles
- Staffing backfill requirements during extended absences
- Administrative costs following accidents or injuries

Fixed rate or contract pricing allows for predictable budgeting and minimizes financial uncertainty.

**Conclusion**

Utilizing private transport services for prisoner transports exceeding 400 miles improves officer safety, reduces agency liability, and enhances operational efficiency. The use of specialized personnel, equipment, insurance coverage, and established protocols makes private transport a prudent and cost-effective option for long-distance prisoner movement.

## Law Enforcement Mobile Recruiting Station / Community Event

### Purpose

- Establish a dedicated mobile platform for law enforcement recruitment and community outreach.
- Provide a professional, consistent, and highly visible presence at community events, job fairs, schools, universities, and public safety expos.

### Operational Need

- Recruitment of qualified law enforcement personnel is increasingly competitive and requires proactive, in-person engagement.
- Current outreach relies on temporary tents, tables, and signage that are labor-intensive, inconsistent, and weather-dependent.
- A mobile trailer allows recruitment staff to engage prospective applicants throughout the county rather than relying on fixed facilities.

### Recruitment Impact

- Centralizes recruitment materials, technology, and displays in a single deployable unit.
- Supports real-time applicant engagement, preliminary screening, and distribution of hiring and benefits information.
- Improves branding consistency and professional image, strengthening applicant interest and confidence.

### Community Policing & Public Engagement

- Serves as a centralized point of contact at community events and outreach initiatives.
- Enhances accessibility, visibility, and approachability of the Sheriff's Office.
- Supports public safety education, youth engagement, and relationship-building with residents.

### Operational Efficiency

- Decreases staff time required for loading, unloading, and configuring temporary outreach equipment.
- Allows equipment and materials to remain staged, secured, and ready for deployment.

### Flexibility & Multi-Use Capability

- Can be used for recruitment, community events, safety campaigns, interagency outreach, and public education.
- Mobile deployment expands outreach across the county, including rural and underserved areas.
- Adaptable interior allows for future technology upgrades, displays, and program changes.

### Fiscal Responsibility & Strategic Alignment

- One-time capital investment with long-term operational and cost-avoidance benefits.
- Supports agency recruitment, retention, and community policing objectives.
- Aligns with county workforce development, public safety, and community engagement goals.

## Law Enforcement Side-by-Side (UTV) with Utility Trailer

### Purpose

- Acquire a law enforcement UTV with utility trailer to support operations in areas inaccessible to standard patrol vehicles.
- Enhance rapid response, transport, and operational capability in off-road, beach, rural, and special-event environments.

### Operational Need

- Worcester County includes extensive beachfront, agricultural, wooded, and unimproved terrain.
- Traditional patrol vehicles cannot safely or effectively operate on sand, trails, fields, and uneven surfaces.
- Off-road incidents, missing persons, and event operations require specialized mobility.
- Reliance on foot patrols or borrowed equipment increases response time and operational risk.

### Public Safety & Emergency Response

- Provides rapid access for search and rescue, medical response, and missing or vulnerable person incidents.
- Enables transport of personnel, first-aid supplies, and operational equipment into remote or congested areas.
- Improves officer safety by reducing fatigue and exposure during extended operations.

### Special Events & Seasonal Operations

- Supports large community events, festivals, beach-adjacent activities, and seasonal population increases.
- Allows efficient movement through pedestrian-dense or vehicle-restricted areas.
- Utility trailer enables transport of barricades, cones, signage, hydration supplies, and event equipment.

### Operational Efficiency

- Reduces the need for multiple patrol units or additional personnel to transport equipment.
- Allows one unit to deploy, stage, and retrieve equipment efficiently.
- Minimizes wear and damage to patrol vehicles not designed for off-road use.

### Trailer Utility

- Expands transport capacity for gear, rescue equipment, evidence, and event materials.
- Supports temporary field operations, perimeter control, and staging without modifying the UTV.

### Cost Effectiveness & Strategic Value

- Lower purchase, maintenance, and operating costs compared to other specialty vehicles.
- Extends the service life of standard patrol vehicles.
- Can be deployed with fire, EMS, emergency management, and public works for disaster response.
- Aligns with Worcester County public safety, emergency preparedness, and operational readiness goals.

Worcester County

Vehicle Request Form  
FY 2027

Department/Agency Name: Sheriff  
Department No. 100.1101

#	New key ( N ) or Replacement key ( R )	VEHICLE TO BE REPLACED							VEHICLE REQUEST			
		Serial Number	Model Year	Make of Vehicle	Model of Vehicle	Actual Odometer Reading 1/1/26	Estimated Odometer Reading 6/30/2026	Estimated Annual Maintenance & Repair	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	R	1FDXE45F7YHA94505	2000	Ford	Amb.	90,000	90,000	\$5,000	Pickup	1/2 Ton FullSize Ext. Cab	\$55,000	The Ambulance has served beyond its useful life. Will replace
2	R	1GNSK2E08ER189532	2014	Chev	Tahoe SSV	145,974	160,000	\$3,000	SUV	PPV 4X4	\$63,000	Patrol
3	R	1GNLC2EC3FR603958	2015	Chev	Tahoe PPV	161,727	175,000	\$3,000	SUV	PPV 4X2	\$58,000	Patrol
4	R	1GNSK3EC9FR571165	2015	Chev	Tahoe SSV	163,798	175,000	\$3,000	SUV	PPV 4X4	\$63,000	Patrol
5	R	1FMJU1GT2GEF29697	2016	Ford	Expedition	195,335	200,000	\$4,000	SUV	Suburban	\$65,000	Long Distance Prisoner Transport
6	R	1GNLCDEC2JR245790	2018	Chev	Tahoe PPV	182,983	190,000	\$4,000	SUV	PPV 4X2	\$58,000	Patrol
7	R	1GNLC2EC3FR606004	2015	Chev	Tahoe PPV	141,887	155,000	\$3,000	PPV Pickup	PPV Pickup	\$58,000	Patrol
8	N								PPV Pickup	PPV Pickup	\$58,000	New Position
9	N								PPV Pickup	PPV Pickup	\$58,000	New Position
10	N								SUV	PPV 4X2	\$58,000	New Position Internal Investigator
11	N								SUV	PPV 4X2	\$58,000	New Position
12	N								SUV	PPV 4X2	\$58,000	New Position
13	N								SUV	PPV 4X2	\$58,000	New Position
<b>Total this page</b>								<b>\$25,000</b>			<b>\$768,000</b>	

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

**VEHICLE RATING INSPECTION**

**1101**

Rating	Miles	Age	Est. Repairs	Body	Inspection Date
5	Under 75,000	5 years or newer	\$200 or less	Excellent	2/18/2026
4	75,001 - 100,000 89,087	6-9 years	\$500 or less	Minor Scratches	Department SHERIFF
3	100,001-125,000	10-12 years	\$1000 or less	Small Dents / Scratches	Mileage
2	125,001 - 150,000	13-15 years	\$1500 or less	Larger Dents / Peeling paint	89,087
1	150,001 or over	16+, Replace	\$2000 or less	Major body damage / Peeling paint / Rust	

Vehicle Information:

Year:	2000	Serial:	1FDXE45F7YHA94505
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**

**1101**

Rating	Miles	Age	Est. Repairs	Body	Inspection Date
5	Under 75,000	5 years or newer	\$200 or less	Excellent	2/4/2026
4	75,001 - 100,000	6-9 years	\$500 or less	Minor Scratches	Department SHERIFF
3	100,001-125,000	10-12 years	\$1000 or less	Small Dents / Scratches	Mileage
2	125,001 - 150,000 146,179	13-15 years	\$1500 or less	Larger Dents / Peeling paint	146,179
1	150,001 or over	16+, Replace	\$2000 or less	Major body damage / Peeling paint / Rust	

Vehicle Information:

Year: 2014 Serial: 1GNSK2E08ER189532  
 Make: CHEVROLET KBB Value: \$3,175  
 Model: TAHOE 4X4 Overall Rating: 9 out of 20

Repairs Needed: VEHICLE FRAME AND COMPONENTS SHOWING RUST. BALL JOINTS NEED REPLACED, VEHICLE HAS A ENGINE OIL CONSUMPTION ISSUE, VEHICLE HAS SOME OIL LEAKS.

**VEHICLE RATING INSPECTION**

**1101**

Rating	Miles	Age	Est. Repairs	Body	Inspection Date
5	Under 75,000	5 years or newer	\$200 or less	Excellent	2/5/2026
4	75,001 - 100,000	6-9 years	\$500 or less	Minor Scratches	Department SHERIFF
3	100,001-125,000	10-12 years	\$1000 or less	Small Dents / Scratches	Mileage 166,515
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	

Vehicle Information:

Year: 2015 Serial: 1GNLC2EC3FR603958  
 Make: CHEVROLET KBB Value: \$3,675  
 Model: TAHOE 2WD Overall Rating: 12 out of 20

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

---



---



---



**VEHICLE RATING INSPECTION**

**1101**

Rating	Miles	Age	Est. Repairs	Body	Inspection Date
5	Under 75,000	5 years or newer	\$200 or less	Excellent	2/5/2026
4	75,001 - 100,000	6-9 years	\$500 or less	Minor Scratches	Department SHERIFF
3	100,001-125,000	10-12 years	\$1000 or less	Small Dents / Scratches	Mileage
2	125,001 - 150,000	13-15 years	\$1500 or less	Larger Dents / Peeling paint	196,261
1	150,001 or over 196,261	16+, Replace	\$2000 or less	Major body damage / Peeling paint / Rust	

Vehicle Information: Serial: 1FMJU1GT2GEF29697  
 Year: 2016 KBB Value: \$2,330  
 Make: FORD Overall Rating: 11 out of 20  
 Model: EXPEDITION 4X4

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

---



---



---





Worcester County

Completed By: Lieutenant Christopher Larmore

Department	Vehicle Identification #	Make	Year	Model	Mileage
Sheriff	1FDXE45F7YHA94505	Ford	2000	Ambo	
Sheriff	1FDXE4FL1ADA44524	Ford	2010	ECONOLINE	15706
Sheriff	1GCIKVC3EF166151	Chev	2014	SILVERADO 4	142459
Sheriff	1GNL2E08ER189532	Chev	2014	TAHOE SSV	145974
Sheriff	1GNL2EC8FR606421	Chev	2015	TAHOE	232349
Sheriff	1GNL2EC5FR607963	Chev	2015	TAHOE	206304
Sheriff	1GNL2EC9FR571165	Chev	2015	TAHOE SSV	163798
Sheriff	1GNL2EC3FR603958	Chev	2015	TAHOE	161727
Sheriff	1C4SDJFT3FC796271	Dodge	2015	Durango	160325
Sheriff	1GNL2EC3FR606004	Chev	2015	TAHOE	141887
Sheriff	1GNL2EC5GR316473	Chev	2016	TAHOE	224894
Sheriff	1GNL2EC1GR405456	Chev	2016	TAHOE	199642
Sheriff	1GNL2EC2GR405322	Chev	2016	TAHOE	211152
Sheriff	1GNL2EC3GR405328	Chev	2016	TAHOE	206854
Sheriff	1FMJU1GT2GEF29697	Ford	2016	EXPEDITION	195335
Sheriff	1GNL2EC6GR405520	Chev	2016	TAHOE	164670
Sheriff	1GNL2EC4HR203258	Chev	2017	TAHOE	211650
Sheriff	1GNL2EC2HR205333	Chev	2017	TAHOE	172535
Sheriff	1GNL2EC9HR206379	Chev	2017	TAHOE	159445
Sheriff	1GNL2EC9HR206401	Chev	2017	TAHOE	169942
Sheriff	1GNL2EC6HR203262	Chev	2017	TAHOE	160458
Sheriff	1GNL2EC1HR217620	Chev	2017	TAHOE 4	139185
Sheriff	1GNL2EC5HR205357	Chev	2017	TAHOE	121598
Sheriff	2G11X5S33H9183408	Chev	2017	IMPALA	82710
Sheriff	2G11X5S38H9182237	Chev	2017	IMPALA	64443
Sheriff	1GNL2EC2JR245790	Chev	2018	TAHOE	182983
Sheriff	1GNL2EC6JR246070	Chev	2018	TAHOE	165000
Sheriff	1GNL2EC5JR245167	Chev	2018	TAHOE	157949
Sheriff	2G11X5S34J9145482	Chev	2018	IMPALA	129655
Sheriff	2G11X5S30J9147701	Chev	2018	IMPALA	93633
Sheriff	2G11X5S37J9146352	Chev	2018	IMPALA	74411
Sheriff	1GNL2EC8KR281872	Chev	2019	TAHOE 4	151043
Sheriff	1GNL2EC8KR282019	Chev	2019	TAHOE	155030
Sheriff	1GNL2EC1KR280354	Chev	2019	TAHOE	146895
Sheriff	1GNL2EC4KR267905	Chev	2019	TAHOE 4	121642
Sheriff	1GNL2EC4KR300077	Chev	2019	TAHOE	114263
Sheriff	1GNL2EC1KR280242	Chev	2019	TAHOE	126010
Sheriff	1GNL2EC2KR280282	Chev	2019	TAHOE	117897
Sheriff	2G11X5S39K9129571	Chev	2019	IMPALA	120567
Sheriff	1GNL2EC0KR280604	Chev	2019	TAHOE 4	106424
Sheriff	1GNL2EC0KR270042	Chev	2019	TAHOE 4	96253
Sheriff	1GNL2EC5KR281926	Chev	2019	TAHOE 4	99959

Worcester County

Completed By: Lieutenant Christopher Larmore

Department	Vehicle Identification #	Make	Year	Model	Mileage
Sheriff	1GNLCDEC0KR387458	Chev	2019	TAHOE	94644
Sheriff	1GNLCDEC7KR281931	Chev	2019	TAHOE	85296
Sheriff	1GNSKDEC3LR233343	Chev	2020	TAHOE 4	144394
Sheriff	1GNLCDEC4LR235801	Chev	2020	TAHOE	113796
Sheriff	1GNSKDEC5LR233313	Chev	2020	TAHOE 4	113794
Sheriff	1GNLCDEC5LR235211	Chev	2020	TAHOE	116051
Sheriff	1GNLCDEC3LR235191	Chev	2020	TAHOE	99404
Sheriff	1GBSKLED1MR454215	Chev	2021	TAHOE 4	81402
Sheriff	1GBSKLED5MR453553	Chev	2021	TAHOE 4	64280
Sheriff	1GNSCLED1NR295746	Chev	2022	TAHOE	91370
Sheriff	1GNSCLED6NR297167	Chev	2022	TAHOE	86724
Sheriff	1FMJU1GT3NEA20313	Ford	2022	EXPEDITION	75950
Sheriff	1GNSCLED8NR298479	Chev	2022	TAHOE	88265
Sheriff	1GNSCLEDXNR298516	Chev	2022	TAHOE	82430
Sheriff	1GNSCLED3NR295795	Chev	2022	TAHOE	76654
Sheriff	1GNSCLED6NR294480	Chev	2022	TAHOE	71227
Sheriff	1GNSCLED4NR295899	Chev	2022	TAHOE	67075
Sheriff	1GNSCLED4NR299998	Chev	2022	TAHOE	73048
Sheriff	1GNSCLED0NR297200	Chev	2022	TAHOE	65383
Sheriff	1GNSCLED2NR297148	Chev	2022	TAHOE	63983
Sheriff	1GNSCLED6NR297265	Chev	2022	TAHOE	68213
Sheriff	1GNSCLED6NR297086	Chev	2022	TAHOE	60093
Sheriff	1GNSCLED7NR297159	Chev	2022	TAHOE	61371
Sheriff	1GNSCLED5NR298536	Chev	2022	TAHOE	48267
Sheriff	1GNSCLED4NR300003	Chev	2022	TAHOE	64297
Sheriff	1GNSCLEDXNR298497	Chev	2022	TAHOE	55175
Sheriff	1GNSCLED1NR298484	Chev	2022	TAHOE	62101
Sheriff	1GNSCLED7NR295878	Chev	2022	TAHOE	35707
Sheriff	1GNEVFKW2PJ256602	Chev	2023	TRAVERSE	45029
Sheriff	1GNSCLED2PR425990	Chev	2023	TAHOE	30071
Sheriff	1GNEVFKW9PJ256600	Chev	2023	TRAVERSE	20409
Sheriff	1GNSCLEDXPR241686	Chev	2023	TAHOE	26359
Sheriff	1GNSCLED5PR424767	Chev	2023	TAHOE	23692
Sheriff	1GNSCLED6PR241703	Chev	2023	TAHOE	29829
Sheriff	1GNSCLED8PR426271	Chev	2023	TAHOE	24792
Sheriff	1GNSCLED8PR425119	Chev	2023	TAHOE	26196
Sheriff	1GNSCLED0PR423610	Chev	2023	TAHOE	9639
Sheriff	1GNSCLED7PR424740	Chev	2023	TAHOE	34594
Sheriff	1GNSCLED2PR423463	Chev	2023	TAHOE	16205
Sheriff	1GNSKAKDXRR190642	Chev	2024	SUBURBAN	19803
Sheriff	1GNSCLED7RR282487	Chev	2024	TAHOE	18772
Sheriff	1GNSCLED2RR282512	Chev	2024	TAHOE	13426

**Worcester County**

**Completed By:** Lieutenant Christopher Larmore

Department	Vehicle Identification #	Make	Year	Model	Mileage
Sheriff	1GNSCLED4RR282463	Chev	2024	TAHOE	16823
Sheriff	1GNSCLEDXRR282502	Chev	2024	TAHOE	22605
Sheriff	1GNSCLED7RR282456	Chev	2024	TAHOE	14629
Sheriff	1GNSKLED5RR281289	Chev	2024	TAHOE 4	22273
Sheriff	3GCUD4ED7RG404558	Chev	2024	Silverado PPV	7848
Sheriff	3GCUD4ED1RG413367	Chev	2024	Silverado PPV	6380
Sheriff	1GNS6UED5SR357688	Chev	2025	TAHOE 4	221
Sheriff	1GNS5UED0SR338047	Chev	2025	TAHOE	500
Sheriff	1GNS5UED1SR338221	Chev	2025	TAHOE	500
Sheriff	1GNS5UED6SR337923	Chev	2025	TAHOE	500
Sheriff	1GNS5UEDXSR337987	Chev	2025	TAHOE	500
Sheriff	1GNS5UED8SR337115	Chev	2025	TAHOE	500
Sheriff	1GNS5UED0SR337822	Chev	2025	TAHOE	500
Sheriff	1GNS5UED4SR337998	Chev	2025	TAHOE	500
Sheriff	1GNS5UED?SR337253	Chev	2025	TAHOE	500

Average Mileage \* 88,354  
Usable Vehicles \* 98

Animal Control	1FTRF12W68KC27500	Ford	2008	F150	127920
Animal Control	1GCVKNEC8JZ201187	Chevrolet	2018	Silverado 1500	143961
Animal Control	1GCVKNEC6JZ211832	Chevrolet	2018	Silverado 1500	136889
Animal Control	2GCVKNEC8K1161297	Chevrolet	2019	Silverado 1500	99346
Animal Control	2GCVKNEC1K1167796	Chevrolet	2019	Silverado 1500	88198

Average Mileage \* 119,263  
Usable Vehicles \* 5

CET	Undercover 1	Undercover	2017	Undercover	
CET	Undercover 2	Undercover	2012	Undercover	
CET	Undercover 3	Undercover	2007	Undercover	
CET	Undercover 4	Undercover	2010	Undercover	
CET	Undercover 5	Undercover	2016	Undercover	

Revenues		1004 State's Attorney Budget Requested							
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount at 12/31/25	2025 Actual Amount	Department Comments
<b>Department: 1004 - State's Attorney</b>									
<i>CHG SVC - Charges for Services</i>									
5070.104	Sale of Publications & Copies State's Attorney	0.00	0.00	0.00	0.00	N/A	100.00	300.00	
5155	CommunityService Fees	70,000.00	70,000.00	70,000.00	0.00	0%	44,600.38	68,748.23	
<i>Account Total: CHG SVC - Charges for Services</i>		\$70,000.00	\$70,000.00	\$70,000.00	\$0.00	0%	\$44,700.38	\$69,048.23	
<i>INTGOV ST - Intergovernmental - State Revenues</i>									
5712	GOCCP Grant	46,000.00	46,000.00	46,000.00	0.00	0%	(428.89)	41,764.67	
<i>AccountTotal: Intergovernmental - State Revenues</i>		\$46,000.00	\$46,000.00	\$46,000.00	\$0.00	0%	(\$428.89)	\$41,764.67	
<b>Department Total: 1004 - State's Attorney</b>		<b>\$116,000.00</b>	<b>\$116,000.00</b>	<b>\$116,000.00</b>	<b>\$0.00</b>	<b>0%</b>	<b>\$44,271.49</b>	<b>\$110,812.90</b>	

Expenditures		1004 State's Attorney Budget Requested							
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount at 12/31/25	2025 Actual Amount	Department Comments
<b>Department: 1004 - State's Attorney</b>									
<i>PERS SVCS - Personnel Services</i>									
6000.100	Personnel Services Salaries	3,207,213.53	3,372,710.00	3,128,701.00	244,009.00	8%	1,432,490.15	2,803,862.24	Salaries include longevity bonus, holiday bonus, Step & COLA.
6000.400	Personnel Services Overtime Pay	0.00	0.00	0.00	0.00	N/A	0.00	4,246.01	
6010.020	Benefits Contingency	0.00	1,007.00	1,261.00	(254.00)	-20%	0.00	464.14	
6010.025	Benefits Deferred Comp Match	0.00	31,042.00	20,000.00	11,042.00	55%	0.00	18,813.04	
6010.030	Benefits Hospitalization Insurance	485,272.78	485,273.00	404,869.00	80,404.00	20%	184,746.32	327,906.01	16.8% Health Insur Increase
6010.050	Benefits Retirement	360,508.38	378,934.00	415,491.00	(36,557.00)	-9%	0.00	299,269.79	
6010.060	Benefits Social Security Taxes	244,998.46	257,659.00	238,567.00	19,092.00	8%	105,110.67	206,703.88	
6010.070	Benefits Unemployment Insurance	0.00	1,303.00	1,259.00	44.00	3%	0.00	7,310.00	
6010.090	Benefits Workmans Compensation Ins	0.00	50,486.00	66,319.00	(15,833.00)	-24%	47,080.00	62,926.00	
6010.120	Benefits Long Term Disability	7,392.84	7,774.00	4,728.00	3,046.00	64%	0.00	6,016.11	
6010.130	Benefits Life Insurance	6,208.54	6,530.00	5,359.00	1,171.00	22%	0.00	5,693.20	
6010.140	Benefits FSA & PSA Admin and EAP Program	0.00	8,841.00	5,800.00	3,041.00	52%	4,454.54	8,817.26	
6010.150	Benefits Retirement Administration Fee	0.00	6,022.00	6,052.00	(30.00)	0%	0.00	6,104.24	
6010.900	Benefits OPEB contribution	0.00	115,963.00	122,207.00	(6,244.00)	-5%	0.00	159,324.00	
<i>Account Classification Total: Personnel Services</i>		\$4,311,594.53	\$4,723,544.00	\$4,420,613.00	\$302,931.00	7%	\$1,773,881.68	\$3,917,455.92	
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6100.010	Administrative Expense Administrative Expenses	4,000.00	4,000.00	4,000.00	0.00	0%	299.39	1,930.41	
6100.100	Administrative Expense Dues, Licenses & Subscriptions	10,060.00	10,060.00	7,900.00	2,160.00	27%	2,300.18	8,583.99	Planned increase due to previously executed contracts.
6100.160	Administrative Expense Legal Books & Publications	975.00	975.00	1,485.00	(510.00)	-34%	299.46	3,382.68	
6100.190	Administrative Expense Office Supplies	9,000.00	9,000.00	9,100.00	(100.00)	-1%	3,552.55	3,732.52	
6110.080	Supplies & Equipment Computer Repairs & Supplies	0.00	0.00	0.00	0.00	N/A	179.98	0.00	
6110.090	Supplies & Equipment Computers & Printers	9,600.00	9,600.00	6,720.00	2,880.00	43%	3,236.61	3,570.00	Price of equipment increased per IT replacement schedule.
6110.245	Supplies & Equipment Mobile Phones	15,770.00	15,770.00	12,480.00	3,290.00	26%	6,204.42	13,265.60	Cost of service increased.
6110.280	Supplies & Equipment Office Furniture	2,000.00	2,000.00	2,000.00	0.00	0%	375.95	1,777.46	
6110.290	Supplies & Equipment Other Office Equipment	2,000.00	2,000.00	2,000.00	0.00	0%	0.00	0.00	
6110.390	Supplies & Equipment Small Equipment	2,000.00	2,000.00	2,000.00	0.00	0%	998.90	2,171.02	
6130.010	Equipment Maintenance Copier Lease	11,820.00	11,820.00	8,004.00	3,816.00	48%	3,157.87	10,328.99	Increased copying.
6130.040	Equipment Maintenance MILES Computer Chg/MDT User Fees	0.00	0.00	0.00	0.00	N/A	0.00	23.67	
6130.070	Equipment Maintenance Software Maintenance Agreements	60,260.00	60,260.00	58,471.00	1,789.00	3%	57,353.48	52,403.22	Planned increase due to previously executed contracts.
6150.050	Uniforms & Personal Equipment Uniforms	694.00	694.00	804.00	(110.00)	-14%	740.21	1,291.80	
6160.075	Grant Programs Federal Funds	0.00	0.00	0.00	0.00	N/A	0.00	4,346.17	
<i>Account Classification Total: Supplies &amp; Materials</i>		\$128,179.00	\$128,179.00	\$114,964.00	\$13,215.00	11%	\$78,699.00	\$106,807.53	

Expenditures		1004 State's Attorney Budget Requested							
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount at 12/31/25	2025 Actual Amount	Department Comments
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6510.090	Legal Services Prosecution Expenses	2,500.00	2,500.00	2,500.00	0.00	0%	62.80	32.00	
6510.105	Legal Services Appeal Expenses	2,700.00	2,700.00	2,700.00	0.00	0%	2,257.65	3,687.19	
6510.110	Legal Services Transcripts	5,000.00	5,000.00	5,000.00	0.00	0%	1,284.50	2,711.44	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	8,000.00	8,000.00	8,000.00	0.00	0%	3,681.06	6,935.18	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	3,000.00	3,000.00	3,000.00	0.00	0%	836.72	621.82	
6550.028	Building Site Expenses Cable	1,550.00	1,550.00	1,550.00	0.00	0%	361.15	1,591.88	
6550.270	Building Site Expenses Telephone	1,500.00	1,500.00	1,500.00	0.00	0%	456.32	1,314.18	
<i>Account Classification Total: Maintenance &amp; Services</i>		\$24,250.00	\$24,250.00	\$24,250.00	\$0.00	0%	\$8,940.20	\$16,893.69	
<i>OTHR CHGS - Other Charges</i>									
7000.080	Travel, Training & Expense Extradition Expense	14,000.00	14,000.00	14,000.00	0.00	0%	3,468.41	15,975.38	
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	13,940.00	13,940.00	12,755.00	1,185.00	9%	4,060.00	5,354.43	Cost of training increased.
7000.130	Travel, Training & Expense Witness Expenses	0.00	0.00	0.00	0.00	N/A	17.62	0.00	
<i>Account Classification Total: Other Charges</i>		\$27,940.00	\$27,940.00	\$26,755.00	\$1,185.00	4%	\$7,546.03	\$21,329.81	
<b>Department Total: 1004 - State's Attorney</b>		<b>\$4,491,963.53</b>	<b>\$4,903,913.00</b>	<b>\$4,586,582.00</b>	<b>\$317,331.00</b>	<b>7%</b>	<b>\$1,869,066.91</b>	<b>\$4,062,486.95</b>	



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund	<b>100 - General Fund</b>			
Department	<b>1004 - State's Attorney</b>			
Account	<b>6100.010 - Administrative Expense Administrative Expenses</b>			
100.1004.6100.010	Administrative Expenses	1.0000	3,850.00	3,850.00
100.1004.6100.010	Public Official Bond Payment - Elected SA	1.0000	150.00	150.00
	Account <b>6100.010 - Administrative Expense Administrative Expenses Totals</b>	Transactions	2	<u>\$4,000.00</u>
Account	<b>6100.100 - Administrative Expense Dues, Licenses &amp; Subscriptions</b>			
100.1004.6100.100	Cellebrite Certification Renewal	1.0000	330.00	330.00
100.1004.6100.100	Client Protection Fund	16.0000	130.00	2,080.00
100.1004.6100.100	Lexis Nexis/Westlaw Subscription	12.0000	335.00	4,020.00
100.1004.6100.100	MAGLOCEN Dues	1.0000	400.00	400.00
100.1004.6100.100	MILES/NCIC User Fees	13.0000	84.00	1,092.00
100.1004.6100.100	MSAA Dues	16.0000	40.00	640.00
100.1004.6100.100	Notary Renewal	2.0000	35.00	70.00
100.1004.6100.100	Remarkable Tablet Yearly Subscription	4.0000	32.00	128.00
100.1004.6100.100	TLO Subscription	10.0000	100.00	1,000.00
100.1004.6100.100	Worcester County Bar Association Dues (Exec. Team Attorneys)	4.0000	75.00	300.00
	Account <b>6100.100 - Administrative Expense Dues, Licenses &amp; Subscriptions Totals</b>	Transactions	10	<u>\$10,060.00</u>
Account	<b>6100.160 - Administrative Expense Legal Books &amp; Publications</b>			
100.1004.6100.160	MD Court Rules	1.0000	300.00	300.00
100.1004.6100.160	MD Criminal Code Annotated	3.0000	120.00	360.00
100.1004.6100.160	MD Traffic Article Annotated	3.0000	105.00	315.00
	Account <b>6100.160 - Administrative Expense Legal Books &amp; Publications Totals</b>	Transactions	3	<u>\$975.00</u>
Account	<b>6100.190 - Administrative Expense Office Supplies</b>			
100.1004.6100.190	Challenge Coins	1.0000	1,000.00	1,000.00
100.1004.6100.190	File Folders and Binders	1.0000	500.00	500.00
100.1004.6100.190	Other Office Supplies	1.0000	900.00	900.00
100.1004.6100.190	Paper Supplies	1.0000	5,000.00	5,000.00
100.1004.6100.190	Plaques and Awards	5.0000	70.00	350.00
100.1004.6100.190	Presentation Materials	1.0000	500.00	500.00
100.1004.6100.190	USB's and Recordable CD's	1.0000	250.00	250.00
100.1004.6100.190	Writing Implements	1.0000	500.00	500.00
	Account <b>6100.190 - Administrative Expense Office Supplies Totals</b>	Transactions	8	<u>\$9,000.00</u>
Account	<b>6110.090 - Supplies &amp; Equipment Computers &amp; Printers</b>			
100.1004.6110.090	Replacement computers - desktop (mini computer)	3.0000	600.00	1,800.00
100.1004.6110.090	Replacement computers - laptop w/docking station	3.0000	2,300.00	6,900.00
100.1004.6110.090	Replacement docking stations	3.0000	300.00	900.00
	Account <b>6110.090 - Supplies &amp; Equipment Computers &amp; Printers Totals</b>	Transactions	3	<u>\$9,600.00</u>
Account	<b>6110.245 - Supplies &amp; Equipment Mobile Phones</b>			
100.1004.6110.245	Annual Mobile Phone plus Hotspot Service Fee	28.0000	540.00	15,120.00



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1004 - State's Attorney</b>				
Account <b>6110.245 - Supplies &amp; Equipment Mobile Phones</b>				
100.1004.6110.245	Replacement Mobile Phones	13.0000	50.00	650.00
Account <b>6110.245 - Supplies &amp; Equipment Mobile Phones</b> Totals		Transactions	2	<u>\$15,770.00</u>
Account <b>6110.280 - Supplies &amp; Equipment Office Furniture</b>				
100.1004.6110.280	Office Furniture	1.0000	2,000.00	2,000.00
Account <b>6110.280 - Supplies &amp; Equipment Office Furniture</b> Totals		Transactions	1	<u>\$2,000.00</u>
Account <b>6110.290 - Supplies &amp; Equipment Other Office Equipment</b>				
100.1004.6110.290	Office Equipment	1.0000	2,000.00	2,000.00
Account <b>6110.290 - Supplies &amp; Equipment Other Office Equipment</b> Totals		Transactions	1	<u>\$2,000.00</u>
Account <b>6110.390 - Supplies &amp; Equipment Small Equipment</b>				
100.1004.6110.390	Small Equipment	1.0000	2,000.00	2,000.00
Account <b>6110.390 - Supplies &amp; Equipment Small Equipment</b> Totals		Transactions	1	<u>\$2,000.00</u>
Account <b>6130.010 - Equipment Maintenance Copier Lease</b>				
100.1004.6130.010	5 Leased Copiers	12.0000	985.00	11,820.00
Account <b>6130.010 - Equipment Maintenance Copier Lease</b> Totals		Transactions	1	<u>\$11,820.00</u>
Account <b>6130.070 - Equipment Maintenance Software Maintenance Agreements</b>				
100.1004.6130.070	AXON Contract	1.0000	24,340.00	24,340.00
100.1004.6130.070	Interface Maintenance - MDEC	1.0000	2,000.00	2,000.00
100.1004.6130.070	PbK E-Discovery	1.0000	2,750.00	2,750.00
100.1004.6130.070	PbK Hosting Fee	47.0000	150.00	7,050.00
100.1004.6130.070	PbK Maintenance Fee	47.0000	500.00	23,500.00
100.1004.6130.070	PbK Storage Fee	1.0000	500.00	500.00
100.1004.6130.070	Quicken Annual Maintenance Fee	1.0000	120.00	120.00
Account <b>6130.070 - Equipment Maintenance Software Maintenance Agreements</b> Totals		Transactions	7	<u>\$60,260.00</u>
Account <b>6150.050 - Uniforms &amp; Personal Equipment Uniforms</b>				
100.1004.6150.050	New Short Sleeve Polo (All Staff)	3.0000	32.00	96.00
100.1004.6150.050	Replacement 2nd Short Sleeve Polo	5.0000	32.00	160.00
100.1004.6150.050	Replacement Investigator/CARES Team Jacket	1.0000	118.00	118.00
100.1004.6150.050	Replacement Short Sleeve Polo	10.0000	32.00	320.00
Account <b>6150.050 - Uniforms &amp; Personal Equipment Uniforms</b> Totals		Transactions	4	<u>\$694.00</u>
Account <b>6510.090 - Legal Services Prosecution Expenses</b>				
100.1004.6510.090	Expert Witness Testimony	1.0000	1,000.00	1,000.00
100.1004.6510.090	Lab Testing	1.0000	500.00	500.00
100.1004.6510.090	Walter Lomax Hearing	1.0000	1,000.00	1,000.00
Account <b>6510.090 - Legal Services Prosecution Expenses</b> Totals		Transactions	3	<u>\$2,500.00</u>



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1004 - State's Attorney</b>				
Account <b>6510.105 - Legal Services Appeal Expenses</b>				
100.1004.6510.105	Appellate Court Copies Fee	12.0000	35.00	420.00
100.1004.6510.105	Appellate Court Transcript Fees	6.0000	380.00	2,280.00
Account <b>6510.105 - Legal Services Appeal Expenses Totals</b>		Transactions	2	<u>\$2,700.00</u>
Account <b>6510.110 - Legal Services Transcripts</b>				
100.1004.6510.110	Circuit Court Audio of Proceeding Expense	10.0000	25.00	250.00
100.1004.6510.110	Court Reporter Transcript Expense	1.0000	4,375.00	4,375.00
100.1004.6510.110	District Court Audio of Proceeding Expense	25.0000	15.00	375.00
Account <b>6510.110 - Legal Services Transcripts Totals</b>		Transactions	3	<u>\$5,000.00</u>
Account <b>6540.020 - Vehicle Operating Expenses Fuel - WC Fleet</b>				
100.1004.6540.020	Chevrolet Tahoe - Dave Sharp	1.0000	1,750.00	1,750.00
100.1004.6540.020	Ford Explorer - Extra Pool Vehicle	1.0000	1,000.00	1,000.00
100.1004.6540.020	Ford Explorer - Leslie Mulligan	1.0000	1,750.00	1,750.00
100.1004.6540.020	Ford Explorer - Ray Austin	1.0000	1,750.00	1,750.00
100.1004.6540.020	Ford Explorer - Ronnie Townsend	1.0000	1,750.00	1,750.00
Account <b>6540.020 - Vehicle Operating Expenses Fuel - WC Fleet Totals</b>		Transactions	5	<u>\$8,000.00</u>
Account <b>6540.030 - Vehicle Operating Expenses Vehicle Maintenance</b>				
100.1004.6540.030	Annual Maintenance	1.0000	3,000.00	3,000.00
Account <b>6540.030 - Vehicle Operating Expenses Vehicle Maintenance Totals</b>		Transactions	1	<u>\$3,000.00</u>
Account <b>6550.028 - Building Site Expenses Cable</b>				
100.1004.6550.028	Cable	1.0000	1,550.00	1,550.00
Account <b>6550.028 - Building Site Expenses Cable Totals</b>		Transactions	1	<u>\$1,550.00</u>
Account <b>6550.270 - Building Site Expenses Telephone</b>				
100.1004.6550.270	Telephone	1.0000	1,500.00	1,500.00
Account <b>6550.270 - Building Site Expenses Telephone Totals</b>		Transactions	1	<u>\$1,500.00</u>
Account <b>7000.080 - Travel, Training &amp; Expense Extradition Expense</b>				
100.1004.7000.080	Extradition	1.0000	14,000.00	14,000.00
Account <b>7000.080 - Travel, Training &amp; Expense Extradition Expense Totals</b>		Transactions	1	<u>\$14,000.00</u>
Account <b>7000.100 - Travel, Training &amp; Expense Meetings/Conferences/Shows</b>				
100.1004.7000.100	Crimes Against Children Conference - Dallas, TX	1.0000	2,100.00	2,100.00
100.1004.7000.100	Homicide Investigation Seminar1	1.0000	2,000.00	2,000.00
100.1004.7000.100	Legal Education	1.0000	5,000.00	5,000.00
100.1004.7000.100	MARGIN Gang Training	1.0000	750.00	750.00
100.1004.7000.100	MSAA Summer Conference - ASA	16.0000	140.00	2,240.00
100.1004.7000.100	MSAA Summer Conference - SA	1.0000	225.00	225.00
100.1004.7000.100	MSAA Summer Conference CARES Team	6.0000	100.00	600.00
100.1004.7000.100	Problem-Solving Court Symposium	1.0000	425.00	425.00
100.1004.7000.100	Roper Victim Assistance Academy	1.0000	300.00	300.00



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund	<b>100 - General Fund</b>			
Department	<b>1004 - State's Attorney</b>			
Account	<b>7000.100 - Travel, Training &amp; Expense Meetings/Conferences/Shows</b>			
100.1004.7000.100	TOP GUN Training Academy - Fort Indiantown Gap, PA	1.0000	300.00	300.00
	Account <b>7000.100 - Travel, Training &amp; Expense Meetings/Conferences/Shows</b> Totals	Transactions	10	\$13,940.00
	Department <b>1004 - State's Attorney</b> Totals	Transactions	70	\$180,369.00
	Fund <b>100 - General Fund</b> Totals	Transactions	70	\$180,369.00
	<b>EXPENSES Totals</b>	<b>Transactions</b>	70	\$180,369.00
	Grand Totals	Transactions	70	\$180,369.00

**DEPARTMENT BUDGET SUMMARY**

Department or Agency:	The Office of The State's Attorney	Department Number:	1004
Fund: 100	General Fund	Function:	General Government

**Mission Statement:**

The Office of The State’s Attorney for Worcester County is responsible for the prosecution of criminal matters occurring within the jurisdiction to hold offenders accountable.

**Program Services: (Statistics)**

- Executive Leadership Team: As the Chief Law Enforcement Officer in Worcester County, the State’s Attorney is responsible for the enforcement efforts of all police agencies operating to protect and serve the citizens and visitors of Worcester County, Maryland. The State's Attorney's Executive Leadership Team includes the Deputy State's Attorney, Circuit Court Division Chief, District Court Division Chief, Chief Investigator, Chief of Staff and Administrative Supervisor1.
- Circuit Court Division: Responsible for the preparation and prosecution of all criminal cases in the Circuit Court, including serious felony offenses, jury trial prayers, appeals and ancillary civil proceedings. There are 10 attorneys, supported by legal assistants, investigators and 3 victim-witness coordinators, who prosecute over 1,000 criminal cases each year. These attorneys also represent the State at hearings for violations of probation and other post-disposition hearings, and participate in various meetings to ensure victims receive support.
- District Court Division: Responsible for the preparation and prosecution of all criminal cases and must-appear traffic offenses at 2 District Court locations. There are 5 attorneys, supported by legal assistants, investigators and 3 victim-witness coordinators, who prosecute over 14,000 criminal and traffic cases each year.
- Juvenile Proceedings: Responsible for the preparation and prosecution of all criminal offenses committed by a minor. Juvenile proceedings are handled by Circuit Court and District Court Division prosecutors dependent upon court jurisdiction. Prosecutors who handle these cases collaborate with the Department of Juvenile Services, Worcester County Public Schools and a variety of behavioral health and other service providers in an effort to rehabilitate youthful offenders.
- Services Division: Responsible for supporting victims and their families throughout the criminal justice process, including coordinating resources and services, accompaniment to court, assistance with victim impact statement and trial preparation, and providing information post-disposition. The services division personnel also focus on crime and victimization prevention in vulnerable communities and provides referrals for those in need throughout Worcester County.
- Investigation and Supervision Division: Responsible for assisting attorneys with case preparation tasks, including identifying and locating necessary witnesses, obtaining records and other supporting documentation, and collecting and providing intelligence to allied agencies. Staff also assist prosecutors in monitoring defendants to ensure safety of victims and compliance with court orders.

**Statistical Data:**

Description of Statistal Data	Actual 2023	Actual 2024	Actual 2025	Estimate FY2026
# of Newly Filed Cases in Circuit Court	667	566	585	585
# of Newly Filed Cases in District Court	14338	14781	14015	14300

**DEPARTMENT BUDGET SUMMARY**

Department or Agency:	The Office of The State's Attorney	Department Number:	1004
Fund: 100	General Fund	Function:	General Government

**Expenditures:**

Expenditure Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Budget Request FY2027	% Change
Personnel Services	\$ 3,051,275	\$ 3,917,456	4,420,613	\$4,723,544	7%
Supplies & Equipment	97,420	106,808	114,964	128,179	11%
Maintenance & Services	16,548	16,894	24,250	24,250	0%
Other Charges	16,925	21,330	26,755	27,940	4%
Capital Outlay	39,475		0	0	0%
<b>Total</b>	<b>\$ 3,221,643</b>	<b>\$ 4,062,488</b>	<b>\$ 4,586,582</b>	<b>\$4,903,913</b>	<b>7%</b>

**Staffing (Full Time Equivalent):**

Position Title	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Budget Request FY2027	% Change
State's Attorney	1.0	1.0	1.0	1.0	0%
Deputy State's Attorney	1.0	1.0	1.0	1.0	0%
Circuit Court Division Chief	0.0	0.0	1.0	1.0	0%
District Court Division Chief	1.0	1.0	1.0	1.0	0%
Assistant State's Attorney	14.0	13.0	11.0	11.0	0%
Chief Investigator	1.0	1.0	1.0	1.0	0%
Special Investigator	4.0	4.0	2.0	2.0	0%
Digital Forensics Examiner	0.0	1.0	1.0	1.0	0%
Supervision Coordinator	1.0	1.0	1.0	1.0	0%
Diversions Program Coordinator	0.0	0.0	0.0	0.0	0%
Victim Witness Coordinator	6.0	6.0	6.0	6.0	0%
Administrative Service Coordinator	1.0	1.0	1.0	1.0	0%
Legal Assistant	10.5	10.5	8.0	8.0	0%
Administrative Supervisor	1.0	1.0	1.0	1.0	0%
<b>Total</b>	<b>41.5</b>	<b>41.5</b>	<b>36.0</b>	<b>36.0</b>	<b>0%</b>

**Summary of Significant Budget Increases/Decreases**

Description of Increase/Decrease	\$ Increase/Decrease	% Inc/(Dec)
Increase in personnel due to requested raises and slight increase in supplies and equipment due to previously negotiated contract pricing increases.	\$ 317,331	7%

**Contact Information:**

Name:	Kris Heiser	Address 1:	The William G. Kerbin, Jr. Building
Title:	State's Attorney	Address 2:	106 Franklin Street
Email:	<a href="mailto:kheiser@worcestermd.gov">kheiser@worcestermd.gov</a>	City/State:	Snow Hill, MD
Telephone:	410-632-2166	Zip Code:	21863

**WORCESTER COUNTY**

**PERSONAL COMPUTER FORM  
FY2027**

Department/Agency Name: State's Attorney

Department No. 100.1004

Key (N) for New or ( R) for Replacement

<u>N or R</u>	<u>Description:</u>	<u>Qty:</u>	<u>Cost:</u>	<u>Total:</u>
R	Mini Computer	3	\$600	\$1,800
R	Laptop**	3	\$2,300	\$6,900
	** with docking station			
	Laptop w/o docking stn		\$2,000	\$0
	Desktop w/dual video card ***does not include monitor		\$1,000	\$0
R	Docking Station	3	\$300	\$900
	24" Monitor		\$150	\$0
	32" Monitor		\$200	\$0
	Laptop Tote		\$20	\$0
	IPAD		\$1,600	\$0
	MDT's Sheriff		\$3,800	\$0
	Tablet/Ipad w/case		\$1,100	\$0
	Microsoft Surface		\$1,700	\$0
<b>TOTAL TO KEY TO ACCOUNT 6110.090</b>				<b>\$9,600</b>

Contact Susan McMichen with questions regarding personal computer requests at extension 1508 or email smcmichen@co.worcester.md.us

**PC To Be Replaced: (Give brief description of reason for replacement and computer # to be replaced).**

<u>Reason:</u>	<u>Computer # (i.e. WCIT0001):</u>
_____	_____
_____	_____
_____	_____

**\*\*Key into New World Systems budget under account 6110.090 - Supplies & Equipment, Computers & Printers. Use transactions to note quantity if more than one.**

Worcester County Completed By: Kris Heiser Date: 1/15/2026

Subsidiary	Vehicle Identification #	Make	Year	Model	Mileage	Driver
STATE'S ATTORNEY	1GNSKLED6NR235917	Chevrolet	2022	Tahoe	44,025	Dave Sharp
STATE'S ATTORNEY	1FMSK8DH0NGC27653	Ford	2022	Explorer	24,887	Ronnie Townsend
STATE'S ATTORNEY	1FMSK8DH5NGC47123	Ford	2022	Explorer	21,254	Jason Yankalunas
STATE'S ATTORNEY	1FMSK8DH3PGC35314	Ford	2024	Explorer	27,006	Erin Smith
STATE'S ATTORNEY	1FMSK8DHXNGC44542	Ford	2022	Explorer	43,141	Leslie Mulligan
				Usable Vehicles *	5	

Revenues		1001 County Commissioners Budget Requested							
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount at 12/31/25	2025 Actual Amount	Department Comments
<b>Department: 1001 - County Commissioners</b>									
<i>INC TAX - Income Tax</i>									
4100	Income Tax	53,000,000.00	53,000,000.00	53,000,000.00	0.00	0%	19,082,850.82	51,782,716.84	Worcester County income tax estimated at 2.5% increase over FY25 actuals. No longer including Town portion of Income Tax since these funds go directly from the State to the Towns.
<i>Account Classification Total: INC TAX - Income Tax</i>		\$53,000,000.00	\$53,000,000.00	\$53,000,000.00	\$0.00	0%	\$19,082,850.82	\$51,782,716.84	
<i>OTHER TAX - Other Taxes</i>									
4200	Admission & Amusement Taxes	890,000.00	890,000.00	750,000.00	140,000.00	19%	430,032.33	887,207.43	Increase based on prior year actuals.
4221	Cannabis Tax	90,000.00	90,000.00	125,000.00	(35,000.00)	-28%	20,267.89	86,111.61	Decrease based on previous year actuals.
4240	Food Tax	110,000.00	110,000.00	110,000.00	0.00	0%	63,004.89	100,794.33	
4250	Room Tax	330,000.00	330,000.00	275,000.00	55,000.00	20%	197,393.59	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	1,920,000.00	1,600,000.00	320,000.00	20%	1,156,853.30	1,812,252.65	Estimated increase based on recent legislation from 5% to 6%
<i>Account Classification Total: OTHER TAX - Other Taxes</i>		\$3,340,000.00	\$3,340,000.00	\$2,860,000.00	\$480,000.00	17%	\$1,867,552.00	\$3,148,113.33	
<i>FRNCH - Franchise Fees</i>									
4400	Franchise Fees	23,000.00	23,000.00	23,000.00	0.00	0%	0.00	23,382.00	
<i>Account Classification Total: FRNCH - Franchise Fees</i>		\$23,000.00	\$23,000.00	\$23,000.00	\$0.00	0%	\$0.00	\$23,382.00	
<i>LOSS DSP ASTS - Gain/Loss on Disposal of Assets</i>									
4600	Sale Of Fixed Assets	125,000.00	125,000.00	125,000.00	0.00	0%	37,033.89	55,829.62	
<i>Account Total: Gain/Loss on Disposal of Assets</i>		\$125,000.00	\$125,000.00	\$125,000.00	\$0.00	0%	\$37,033.89	\$55,829.62	
<i>LIC/PRMT - Licenses and Permits</i>									
4910	Traders Licenses	90,000.00	90,000.00	90,000.00	0.00	0%	7,477.28	92,493.10	
4920	Bingo Permits	16,500.00	16,500.00	15,000.00	1,500.00	10%	6,912.44	16,659.12	Increase based on prior year actuals.
4935	Marriage Licenses	20,000.00	20,000.00	20,000.00	0.00	0%	9,750.00	21,090.00	
4936	Civil Ceremony	2,000.00	2,000.00	1,800.00	200.00	11%	850.00	2,150.00	
<i>Account Classification Total: Licenses and Permits</i>		\$128,500.00	\$128,500.00	\$126,800.00	\$1,700.00	1%	\$24,989.72	\$132,392.22	
<i>CHG SVC - Charges for Services</i>									
5070.100	Sale of Publications & Copies Commissioners	1,200.00	1,200.00	350.00	850.00	243%	799.89	1,737.26	Increase based on prior year actuals.
<i>Account Classification Total: Charges for Services</i>		\$1,200.00	\$1,200.00	\$350.00	\$850.00	243%	\$799.89	\$1,737.26	
<i>FINES - Fines &amp; Forfeitures</i>									
5300	Court Fines	30,000.00	30,000.00	25,000.00	5,000.00	20%	4,351.56	30,874.59	Increase based on prior year actuals.
5310	Civil Infraction Fines	16,000.00	16,000.00	6,000.00	10,000.00	167%	12,999.89	8,000.29	Increase based on prior year actuals.
<i>Account Total: FINES - Fines &amp; Forfeitures</i>		\$46,000.00	\$46,000.00	\$31,000.00	\$15,000.00	48%	\$17,351.45	\$38,874.88	
<i>MISC - Miscellaneous</i>									
4260.020	Rents/State Revenue County Administration	71,860.00	71,860.00	71,856.00	4.00	0%	46,303.80	73,109.28	

Revenues		1001 County Commissioners Budget Requested							
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount at 12/31/25	2025 Actual Amount	Department Comments
4270	Rents-Tower Site/Contrib & Donat	29,580.00	29,580.00	27,000.00	2,580.00	10%	11,605.50	29,580.41	Increase based on previous year actual revenue.
4350	Credit Card Rebate	7,000.00	7,000.00	0.00	7,000.00	N/A	1,158.66	6,974.79	Revenue based on FY25 actual.
4800	Other Miscellaneous Revenue	400,000.00	400,000.00	400,000.00	0.00	0%	57,715.28	1,029,298.26	
<i>Account Classification Total: MISC - Miscellaneous</i>		\$508,440.00	\$508,440.00	\$498,856.00	\$9,584.00	2%	\$116,783.24	\$1,138,962.74	
<i>INTGOV FED - Intergovernmental - Federal Revenues</i>									
5600	Federal Payments In Lieu of Taxe	25,198.00	25,198.00	24,000.00	1,198.00	5%	0.00	25,198.00	Increase based on FY25 Actuals.
<i>Account Classification Total: Intergov- Federal Revenues</i>		\$25,198.00	\$25,198.00	\$24,000.00	\$1,198.00	5%	\$0.00	\$25,198.00	
<i>TRNS IN - Transfers In</i>									
5510	Transfers From Other Funds	0.00	1,121,905.00	1,888,490.00	(766,585.00)	-41%	0.00	1,888,490.23	Transfer in of intergovernmental loan repayments from WWW.
5511	Casino/Local Impact Grant Funds	2,571,489.00	2,571,489.00	2,404,470.00	167,019.00	7%	0.00	1,643,193.00	Estimated Casino Local Impact Grant
<i>Account Classification Total: TRNS IN - Transfers In</i>		\$2,571,489.00	\$3,693,394.00	\$4,292,960.00	(\$599,566.00)	-14%	\$0.00	\$3,531,683.23	
<b>Department Total: 1001 - County Commissioners</b>		<b>\$59,768,827.00</b>	<b>\$60,890,732.00</b>	<b>\$60,981,966.00</b>	<b>(\$91,234.00)</b>	<b>0%</b>	<b>\$21,147,361.01</b>	<b>\$59,878,890.12</b>	

Worcester County			Transfer of Intergovernmental Loan Repayments from WWW - Revenue to General Fund Account 100.1001.5510						
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount at 12/31/25	2025 Actual Amount	Department Requested Comments
<b>Fund: 520 - Assateague Point</b>									
EXPENSES									
<i>OTHR CHGS - Other Charges</i>									
7200.010	Bond & Interest Expense Interest Expense	12,826.00	12,826.00	0.00	12,826.00	N/A	0.00	0.00	Intergovernmental Loan repayment beginning in FY27
7200.025	Bond & Interest Expense Bond Principal Expense	26,524.00	26,524.00	0.00	26,524.00	N/A	0.00	0.00	Intergovernmental Loan repayment beginning in FY27
<i>Account Classification Total: Other Charges</i>		\$39,350.00	\$39,350.00	\$0.00	\$39,350.00		\$0.00	\$0.00	
EXPENSES Total		\$39,350.00	\$39,350.00	\$0.00	\$39,350.00		\$0.00	\$0.00	
Fund EXPENSE Total: 520 - Assateague Point		\$39,350.00	\$39,350.00	\$0.00	\$39,350.00	0%	\$0.00	\$0.00	
<b>Fund: 530 - Edgewater Acres</b>									
EXPENSES									
<i>OTHR CHGS - Other Charges</i>									
7200.010	Bond & Interest Expense Interest Expense	15,255.00	15,255.00	0.00	15,255.00	N/A	0.00	0.00	Intergovernmental Loan repayment starting in FY27
7200.025	Bond & Interest Expense Bond Principal Expense	31,547.00	31,547.00	0.00	31,547.00	N/A	0.00	0.00	Intergovernmental Loan repayment starting in FY27
<i>Account Classification Total: Other Charges</i>		\$46,802.00	\$46,802.00	\$0.00	\$46,802.00		\$0.00	\$0.00	
EXPENSES Total		\$46,802.00	\$46,802.00	\$0.00	\$46,802.00		\$0.00	\$0.00	
Fund EXPENSE Total: 530 - Edgewater Acres		\$46,802.00	\$46,802.00	\$0.00	\$46,802.00	0%	\$0.00	\$0.00	
<b>Fund: 535 - Landings</b>									
EXPENSES									
<i>OTHR CHGS - Other Charges</i>									
7200.010	Bond & Interest Expense Interest Expense	49,872.00	49,872.00	0.00	49,872.00	N/A	0.00	0.00	Intergovernmental Loan repayment beginning in FY27
7200.025	Bond & Interest Expense Bond Principal Expense	103,131.00	103,131.00	0.00	103,131.00	N/A	0.00	0.00	Intergovernmental Loan repayment beginning in FY27
<i>Account Classification Total: Other Charges</i>		\$153,003.00	\$153,003.00	\$0.00	\$153,003.00		\$0.00	\$0.00	
EXPENSES Total		\$153,003.00	\$153,003.00	\$0.00	\$153,003.00		\$0.00	\$0.00	
Fund EXPENSE Total: 535 - Landings		\$153,003.00	\$153,003.00	\$0.00	\$153,003.00	0%	\$0.00	\$0.00	
<b>Fund: 545 - Mystic Harbour</b>									
EXPENSES									
<i>OTHR CHGS - Other Charges</i>									
7200.010	Bond & Interest Expense Interest Expense	75,414.00	75,414.00	5,210.00	70,204.00	1347%	2,204.83	1,211.99	Intergovernmental Loan Repayment beginning in FY27
7200.025	Bond & Interest Expense Bond Principal Expense	157,279.00	157,279.00	0.00	157,279.00	N/A	0.00	0.00	Intergovernmental Loan Repayment beginning in FY27
<i>Account Classification Total: Other Charges</i>		\$232,693.00	\$232,693.00	\$5,210.00	\$227,483.00	4366%	\$2,204.83	\$1,211.99	

Worcester County			Transfer of Intergovernmental Loan Repayments from WWW - Revenue to General Fund Account 100.1001.5510							
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount at 12/31/25	2025 Actual Amount	Department Requested Comments	
EXPENSES Total		\$232,693.00	\$232,693.00	\$5,210.00	\$227,483.00	4366%	\$2,204.83	\$1,211.99		
Fund EXPENSE Total: 545 - Mystic Harbour		\$232,693.00	\$232,693.00	\$5,210.00	\$227,483.00	4366%	\$2,204.83	\$1,211.99		
<b>Fund: 550 - Newark</b>										
EXPENSES										
<i>OTHR CHGS - Other Charges</i>										
7200.010	Bond & Interest Expense Interest Expense	9,004.00	9,004.00	850.00	8,154.00	959%	358.21	196.91	Intergovernmental Loan repayment beginning in FY27	
7200.025	Bond & Interest Expense Bond Principal Expense	18,039.00	18,039.00	0.00	18,039.00	N/A	0.00	0.00	Intergovernmental Loan repayment beginning in FY27	
<i>Account Classification Total: Other Charges</i>		\$27,043.00	\$27,043.00	\$850.00	\$26,193.00	3082%	\$358.21	\$196.91		
EXPENSES Total		\$27,043.00	\$27,043.00	\$850.00	\$26,193.00	3082%	\$358.21	\$196.91		
Fund EXPENSE Total: 550 - Newark		\$27,043.00	\$27,043.00	\$850.00	\$26,193.00	3082%	\$358.21	\$196.91		
<b>Fund: 555 - Ocean Pines</b>										
EXPENSES										
<b>Department: 8002 - Water</b>										
<i>OTHR CHGS - Other Charges</i>										
7200.010	Bond & Interest Expense Interest Expense	50,249.00	50,249.00	73,750.00	(23,501.00)	-32%	31,213.57	17,157.98	Intergovernmental Loan repayment for Radio Read Registers	
7200.025	Bond & Interest Expense Bond Principal Expense	122,715.00	122,715.00	0.00	122,715.00	N/A	0.00	0.00	Intergovernmental Loan repayment for Radio Read Registers	
<i>Account Classification Total: Other Charges</i>		\$172,964.00	\$172,964.00	\$73,750.00	\$99,214.00	135%	\$31,213.57	\$17,157.98		
<b>Department Total: 8002 - Water</b>		\$172,964.00	\$172,964.00	\$73,750.00	\$99,214.00	135%	\$31,213.57	\$17,157.98		
EXPENSES Total		\$172,964.00	\$172,964.00	\$73,750.00	\$99,214.00	135%	\$31,213.57	\$17,157.98		
Fund EXPENSE Total: 555 - Ocean Pines		\$172,964.00	\$172,964.00	\$73,750.00	\$99,214.00	135%	\$31,213.57	\$17,157.98		
<b>Fund: 570 - Riddle Farm</b>										
EXPENSES										
<i>OTHR CHGS - Other Charges</i>										
7200.010	Bond & Interest Expense Interest Expense	146,441.00	146,441.00	0.00	146,441.00	N/A	1,666.95	0.00	Intergovernmental Loan repayment beginning in FY27	
7200.025	Bond & Interest Expense Bond Principal Expense	303,609.00	303,609.00	0.00	303,609.00	N/A	0.00	0.00	Intergovernmental Loan repayment beginning in FY27	
<i>Account Classification Total: Other Charges</i>		\$450,050.00	\$450,050.00	\$0.00	\$450,050.00		\$1,666.95	\$0.00		
EXPENSES Total		\$450,050.00	\$450,050.00	\$0.00	\$450,050.00		\$1,666.95	\$0.00		
Fund EXPENSE Total: 570 - Riddle Farm		\$450,050.00	\$450,050.00	\$0.00	\$450,050.00	0%	\$1,666.95	\$0.00		
<b>EXPENSE GRAND Totals:</b>		<b>\$1,121,905.00</b>	<b>\$1,121,905.00</b>	<b>\$79,810.00</b>	<b>\$1,042,095.00</b>	<b>1306%</b>	<b>\$320,490.35</b>	<b>\$602,937.30</b>		

Expenditures		1001 County Commissioners Budget Requested							
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount at 12/31/25	2025 Actual Amount	Department Comments
<b>Department: 1001 - County Commissioners</b>									
<i>PERS SVCS - Personnel Services</i>									
6000.100	Personnel Services Salaries	1,300,638.37	1,359,061.00	1,309,793.00	49,268.00	4%	602,513.29	1,246,732.44	Includes longevity, holiday bonus, Step & COLA
6000.400	Personnel Services Overtime Pay	0.00	1,000.00	1,000.00	0.00	0%	46.04	362.80	
6010.020	Benefits Contingency	0.00	406.00	528.00	(122.00)	-23%	0.00	272.49	
6010.025	Benefits Deferred Comp Match	0.00	17,919.00	9,000.00	8,919.00	99%	0.00	10,860.00	
6010.030	Benefits Hospitalization Insurance	298,892.76	298,893.00	211,481.00	87,412.00	41%	99,759.83	192,531.03	16.8% Health Insur Increase
6010.050	Benefits Retirement	170,605.79	178,363.00	173,941.00	4,422.00	3%	0.00	140,980.79	
6010.060	Benefits Social Security Taxes	98,471.85	102,225.00	100,360.00	1,865.00	2%	43,120.04	90,336.32	
6010.070	Benefits Unemployment Insurance	0.00	525.00	527.00	(2.00)	0%	0.00	0.00	
6010.090	Benefits Workmans Compensation Ins	0.00	20,344.00	27,764.00	(7,420.00)	-27%	19,710.00	22,491.00	
6010.120	Benefits Long Term Disability	2,732.47	2,879.00	1,979.00	900.00	45%	0.00	2,673.10	
6010.130	Benefits Life Insurance	2,697.10	2,820.00	2,243.00	577.00	26%	0.00	2,529.62	
6010.140	Benefits FSA & PSA Admin and EAP Program	0.00	3,563.00	2,428.00	1,135.00	47%	1,862.73	3,328.90	
6010.150	Benefits Retirement Administration Fee	0.00	2,427.00	2,534.00	(107.00)	-4%	0.00	2,181.36	
6010.900	Benefits OPEB contribution	0.00	55,759.00	40,736.00	15,023.00	37%	0.00	36,210.00	
<i>Account Classification Total: Personnel Services</i>		\$1,874,038.34	\$2,046,184.00	\$1,884,314.00	\$161,870.00	9%	\$767,011.93	\$1,751,489.85	
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6100.010	Administrative Expense Administrative Expenses	3,484.00	3,484.00	3,408.00	76.00	2%	0.00	412.73	
6100.060	Administrative Expense Books and Publications	500.00	500.00	500.00	0.00	0%	0.00	0.00	
6100.100	Administrative Expense Dues, Licenses & Subscriptions	8,421.00	8,421.00	7,602.00	819.00	11%	3,514.30	5,160.47	
6100.165	Administrative Expense Meeting Expense	950.00	950.00	950.00	0.00	0%	167.26	488.94	
6100.190	Administrative Expense Office Supplies	5,000.00	5,000.00	5,000.00	0.00	0%	726.59	2,772.62	
6100.210	Administrative Expense Paper	2,500.00	2,500.00	2,500.00	0.00	0%	368.64	1,389.14	
6100.230	Administrative Expense Postage & Freight	500.00	500.00	500.00	0.00	0%	137.95	5.50	
6110.080	Supplies & Equipment Computer Repairs & Supplies	500.00	500.00	500.00	0.00	0%	0.00	0.00	
6110.090	Supplies & Equipment Computers & Printers	2,300.00	2,300.00	4,200.00	(1,900.00)	-45%	2,775.00	1,884.00	Needs based on IT replacement schedule.
6110.245	Supplies & Equipment Mobile Phones	14,508.00	14,508.00	14,508.00	0.00	0%	5,354.47	12,346.46	
6110.280	Supplies & Equipment Office Furniture	3,700.00	3,700.00	4,050.00	(350.00)	-9%	0.00	5,958.47	
6130.010	Equipment Maintenance Copier Lease	12,052.00	12,052.00	12,052.00	0.00	0%	2,922.00	11,510.21	
6150.050	Uniforms & Personal Equipment Uniforms	1,100.00	1,100.00	1,100.00	0.00	0%	20.00	1,340.58	
<i>Account Classification Total: Supplies &amp; Materials</i>		\$55,515.00	\$55,515.00	\$56,870.00	(\$1,355.00)	-2%	\$15,986.21	\$43,269.12	
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6510.020	Legal Services County Attorney Expenses	11,708.00	11,708.00	11,212.00	496.00	4%	6,034.50	5,383.87	

6510.035	Legal Services County Code Expenses	8,000.00	8,000.00	8,000.00	0.00	0%	1,853.31	14,272.23	
6510.050	Legal Services Court Reporters	700.00	700.00	600.00	100.00	17%	520.00	260.00	
6510.110	Legal Services Transcripts	0.00	0.00	0.00	0.00	N/A	0.00	44.00	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	3,000.00	3,000.00	3,000.00	0.00	0%	731.08	1,735.92	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	1,000.00	1,000.00	1,000.00	0.00	0%	165.93	139.13	
6550.270	Building Site Expenses Telephone	1,800.00	1,800.00	1,680.00	120.00	7%	742.51	1,615.83	
6900.010	Advertising Budget Advertisements	5,500.00	5,500.00	4,500.00	1,000.00	22%	644.48	5,024.26	Increase budget ad based on prior year actual costs.
6900.030	Advertising Legislative Advertisements	10,000.00	10,000.00	12,000.00	(2,000.00)	-17%	3,343.31	1,877.53	Decrease based on the actual expenses for the current year and prior year.
<i>Account Classification Total: Maintenance &amp; Services</i>		\$41,708.00	\$41,708.00	\$41,992.00	(\$284.00)	-1%	\$14,035.12	\$30,352.77	
<i>OTHR CHGS - Other Charges</i>									
7000.020	Travel, Training & Expense Board Member Allowance	21,000.00	21,000.00	21,000.00	0.00	0%	12,250.00	21,000.00	
7000.040	Travel, Training & Expense Continuing Education/Certificati	3,850.00	3,850.00	3,850.00	0.00	0%	0.00	1,264.20	
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	45,666.00	45,666.00	42,801.00	2,865.00	7%	24,872.40	39,655.34	Increase in conference/training opportunities for employees.
7000.115	Travel, Training & Expense Mileage	2,000.00	2,000.00	1,200.00	800.00	67%	1,080.43	860.73	
<i>Account Classification Total: Other Charges</i>		\$72,516.00	\$72,516.00	\$68,851.00	\$3,665.00	5%	\$38,202.83	\$62,780.27	
<b>Department Total: 1001 - County Commissioners</b>		<b>\$2,043,777.34</b>	<b>\$2,215,923.00</b>	<b>\$2,052,027.00</b>	<b>\$163,896.00</b>	<b>8%</b>	<b>\$835,236.09</b>	<b>\$1,887,892.01</b>	



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund	<b>100 - General Fund</b>			
Department	<b>1001 - County Commissioners</b>			
Account	<b>6100.010 - Administrative Expense Administrative Expenses</b>			
100.1001.6100.010	Adobe Photoshop	1.0000	360.00	360.00
100.1001.6100.010	Certificate Foils	1.0000	87.00	87.00
100.1001.6100.010	Custom Certificate Folders	1.0000	1,866.00	1,866.00
100.1001.6100.010	Custom Certificate Paper (50 Qty)	6.0000	116.00	696.00
100.1001.6100.010	Leather Books Minutes/Resolutions	1.0000	325.00	325.00
100.1001.6100.010	Water cooler	1.0000	150.00	150.00
	Account 6100.010 - Administrative Expense Administrative Expenses Totals	Transactions	6	\$3,484.00
Account	<b>6100.060 - Administrative Expense Books and Publications</b>			
100.1001.6100.060	Training/Professional Development Books	20.0000	25.00	500.00
	Account 6100.060 - Administrative Expense Books and Publications Totals	Transactions	1	\$500.00
Account	<b>6100.100 - Administrative Expense Dues, Licenses &amp; Subscriptions</b>			
100.1001.6100.100	AGA Dues - KR,LW,SM	3.0000	100.00	300.00
100.1001.6100.100	American Society of Composers	1.0000	902.00	902.00
100.1001.6100.100	Baltimore Banner	1.0000	260.00	260.00
100.1001.6100.100	Baltimore Sun Subscription	1.0000	469.00	469.00
100.1001.6100.100	Broadcast Music	1.0000	839.00	839.00
100.1001.6100.100	CGFM - CS	1.0000	250.00	250.00
100.1001.6100.100	Daily Record	1.0000	349.00	349.00
100.1001.6100.100	Daily Times	1.0000	697.00	697.00
100.1001.6100.100	Doodle Scheduler - KM	1.0000	75.00	75.00
100.1001.6100.100	GFOA - CS, KR, LW,SM	4.0000	175.00	700.00
100.1001.6100.100	ICMA - CS, WY	2.0000	950.00	1,900.00
100.1001.6100.100	MACO/NACA - WY, CS	2.0000	100.00	200.00
100.1001.6100.100	MD Mgmt Association Dues	1.0000	200.00	200.00
100.1001.6100.100	MDGFOA - CS, KR, LW,SM	4.0000	50.00	200.00
100.1001.6100.100	NIOA - KM, CS	2.0000	90.00	180.00
100.1001.6100.100	NIPP Dues - EW	1.0000	195.00	195.00
100.1001.6100.100	Notary	1.0000	50.00	50.00
100.1001.6100.100	Pagesmag.com (county newsletter)	1.0000	230.00	230.00
100.1001.6100.100	Procurement Cert - EW	1.0000	125.00	125.00
100.1001.6100.100	Sams Club Membership	1.0000	110.00	110.00
100.1001.6100.100	Washington Post	1.0000	190.00	190.00
	Account 6100.100 - Administrative Expense Dues, Licenses & Subscriptions Totals	Transactions	21	\$8,421.00
Account	<b>6100.165 - Administrative Expense Meeting Expense</b>			
100.1001.6100.165	Meeting Expenses based on increased cost	1.0000	950.00	950.00
	Account 6100.165 - Administrative Expense Meeting Expense Totals	Transactions	1	\$950.00



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund	<b>100 - General Fund</b>			
Department	<b>1001 - County Commissioners</b>			
Account	<b>6100.190 - Administrative Expense Office Supplies</b>			
100.1001.6100.190	Office Supplies based on trend	1.0000	5,000.00	5,000.00
	Account 6100.190 - Administrative Expense Office Supplies Totals	Transactions	1	<u>5,000.00</u>
Account	<b>6100.210 - Administrative Expense Paper</b>			
100.1001.6100.210	Paper based on trend	1.0000	2,500.00	2,500.00
	Account 6100.210 - Administrative Expense Paper Totals	Transactions	1	<u>2,500.00</u>
Account	<b>6100.230 - Administrative Expense Postage &amp; Freight</b>			
100.1001.6100.230	Postage based on trend	1.0000	500.00	500.00
	Account 6100.230 - Administrative Expense Postage & Freight Totals	Transactions	1	<u>500.00</u>
Account	<b>6110.080 - Supplies &amp; Equipment Computer Repairs &amp; Supplies</b>			
100.1001.6110.080	Computer Repairs & supplies	1.0000	500.00	500.00
	Account 6110.080 - Supplies & Equipment Computer Repairs & Supplies Totals	Transactions	1	<u>500.00</u>
Account	<b>6110.090 - Supplies &amp; Equipment Computers &amp; Printers</b>			
100.1001.6110.090	1 Replacement Admin Laptop/Dock	1.0000	2,300.00	2,300.00
	Account 6110.090 - Supplies & Equipment Computers & Printers Totals	Transactions	1	<u>2,300.00</u>
Account	<b>6110.245 - Supplies &amp; Equipment Mobile Phones</b>			
100.1001.6110.245	Verizon Wireless	12.0000	1,209.00	14,508.00
	Account 6110.245 - Supplies & Equipment Mobile Phones Totals	Transactions	1	<u>\$14,508.00</u>
Account	<b>6110.280 - Supplies &amp; Equipment Office Furniture</b>			
100.1001.6110.280	Bookcase/Desk EW/CS	2.0000	1,500.00	3,000.00
100.1001.6110.280	Office chairs KH/JJ	2.0000	350.00	700.00
	Account 6110.280 - Supplies & Equipment Office Furniture Totals	Transactions	2	<u>\$3,700.00</u>
Account	<b>6130.010 - Equipment Maintenance Copier Lease</b>			
100.1001.6130.010	Additional Copies	1.0000	1,012.00	1,012.00
100.1001.6130.010	Copier Lease	12.0000	920.00	11,040.00
	Account 6130.010 - Equipment Maintenance Copier Lease Totals	Transactions	2	<u>\$12,052.00</u>
Account	<b>6150.050 - Uniforms &amp; Personal Equipment Uniforms</b>			
100.1001.6150.050	Embroidered shirts & name tags	11.0000	100.00	1,100.00
	Account 6150.050 - Uniforms & Personal Equipment Uniforms Totals	Transactions	1	<u>\$1,100.00</u>
Account	<b>6510.020 - Legal Services County Attorney Expenses</b>			
100.1001.6510.020	American Bar Association	1.0000	500.00	500.00
100.1001.6510.020	Books/Seminars	1.0000	1,000.00	1,000.00
100.1001.6510.020	Client Protection Fund	1.0000	150.00	150.00
100.1001.6510.020	IMLA Conference Hotel - Salt Lake City, UT	5.0000	300.00	1,500.00
100.1001.6510.020	IMLA Conference Meals	5.0000	80.00	400.00
100.1001.6510.020	IMLA Conference Registration - Salt Lake City, UT	1.0000	925.00	925.00



# Expense Budget Transaction Report

Report by Budget Transactions

Budget Year of 2027

Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund	<b>100 - General Fund</b>			
Department	<b>1001 - County Commissioners</b>			
Account	<b>6510.020 - Legal Services County Attorney Expenses</b>			
100.1001.6510.020	IMLA Flights/Transportation	1.0000	1,000.00	1,000.00
100.1001.6510.020	IMLA Membership	1.0000	550.00	550.00
100.1001.6510.020	MACO Attorney Conference	1.0000	250.00	250.00
100.1001.6510.020	MD Lawyers Manual	1.0000	80.00	80.00
100.1001.6510.020	MD State Bar Annual Conference & Seminars	1.0000	650.00	650.00
100.1001.6510.020	MD State Bar Dues	1.0000	250.00	250.00
100.1001.6510.020	NACO Annual Conference Registration - Washington DC	1.0000	690.00	690.00
100.1001.6510.020	NACO Conference Hotel, Washington DC	3.0000	225.00	675.00
100.1001.6510.020	NACO Conference Meals	4.0000	81.00	324.00
100.1001.6510.020	NACO Conference Parking/Mileage	1.0000	250.00	250.00
100.1001.6510.020	Westlaw	12.0000	197.00	2,364.00
100.1001.6510.020	Wicomico Bar Association Dues	1.0000	75.00	75.00
100.1001.6510.020	Worcester Bar Association Dues	1.0000	75.00	75.00
	Account 6510.020 - Legal Services County Attorney Expenses Totals	Transactions	19	\$11,708.00
Account	<b>6510.035 - Legal Services County Code Expenses</b>			
100.1001.6510.035	County Code Exp based on anticipated reduction in bound book	1.0000	8,000.00	8,000.00
	Account 6510.035 - Legal Services County Code Expenses Totals	Transactions	1	\$8,000.00
Account	<b>6510.050 - Legal Services Court Reporters</b>			
100.1001.6510.050	Court Reporter as needed increase based on current FY	1.0000	700.00	700.00
	Account 6510.050 - Legal Services Court Reporters Totals	Transactions	1	\$700.00
Account	<b>6540.020 - Vehicle Operating Expenses Fuel - WC Fleet</b>			
100.1001.6540.020	Fuel - WY	12.0000	250.00	3,000.00
	Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet Totals	Transactions	1	\$3,000.00
Account	<b>6540.030 - Vehicle Operating Expenses Vehicle Maintenance</b>			
100.1001.6540.030	Vehicle Maintenance based on trend	1.0000	1,000.00	1,000.00
	Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance Totals	Transactions	1	\$1,000.00
Account	<b>6550.270 - Building Site Expenses Telephone</b>			
100.1001.6550.270	Phone Admin Office based on actuals to date	12.0000	150.00	1,800.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	1	\$1,800.00
Account	<b>6900.010 - Advertising Budget Advertisements</b>			
100.1001.6900.010	Budget advertising based on trend	1.0000	5,500.00	5,500.00
	Account 6900.010 - Advertising Budget Advertisements Totals	Transactions	1	\$5,500.00
Account	<b>6900.030 - Advertising Legislative Advertisements</b>			
100.1001.6900.030	Advertising expense based on trend	1.0000	10,000.00	10,000.00
	Account 6900.030 - Advertising Legislative Advertisements Totals	Transactions	1	\$10,000.00



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund	<b>100 - General Fund</b>			
Department	<b>1001 - County Commissioners</b>			
Account	<b>7000.020 - Travel, Training &amp; Expense Board Member Allowance</b>			
100.1001.7000.020	Allowance 7 Commissioners	7.0000	3,000.00	21,000.00
	Account 7000.020 - Travel, Training & Expense Board Member Allowance Totals	Transactions	1	\$21,000.00
Account	<b>7000.040 - Travel, Training &amp; Expense Continuing Education/Certificati</b>			
100.1001.7000.040	Continuing Education - Online learning staff	1.0000	3,000.00	3,000.00
100.1001.7000.040	Surgent CPE Annual Membership for CGFM - CS	1.0000	850.00	850.00
	Account 7000.040 - Travel, Training & Expense Continuing Education/Certificati Totals	Transactions	2	\$3,850.00
Account	<b>7000.100 - Travel, Training &amp; Expense Meetings/Conferences/Shows</b>			
100.1001.7000.100	Grant Mgmt Conf Wash DC Oct 28-29 - 1 attendees	1.0000	625.00	625.00
100.1001.7000.100	AGA Conference Hotel Wash DC (3 nights)- 3 attendees	9.0000	225.00	2,025.00
100.1001.7000.100	AGA Meals (3 days) -3 attendees	9.0000	77.00	693.00
100.1001.7000.100	AGA Parking/Mileage Transportation - 3 attendees	3.0000	315.00	945.00
100.1001.7000.100	AGA Registration Wash DC July 2026 - 3 attendees	3.0000	925.00	2,775.00
100.1001.7000.100	CDBG Training/Mileage/Meals	1.0000	250.00	250.00
100.1001.7000.100	GFOA Conf Flight/Transportation - 2 attendee	2.0000	685.00	1,370.00
100.1001.7000.100	GFOA Conf Hotel (6 nights)- 2 attendee	12.0000	250.00	3,000.00
100.1001.7000.100	GFOA Conf Meals (6 days) - 2 attendee	12.0000	75.00	900.00
100.1001.7000.100	GFOA Conference Registration New Orleans June 2027- 2	2.0000	975.00	1,950.00
100.1001.7000.100	Grant Conf Hotel Oct 28 - 1 attendee	1.0000	225.00	225.00
100.1001.7000.100	Grant Conf Wash DC meals - Oct28-29	2.0000	69.00	138.00
100.1001.7000.100	Grant Conf Wash DC Parking/Mileage Oct28-29	1.0000	200.00	200.00
100.1001.7000.100	ICMA - Transportation/Mileage/Parking - 2 attendees	2.0000	850.00	1,700.00
100.1001.7000.100	ICMA Conf Hotel Long Beach, CA (6 nights) - 2 attendees	12.0000	300.00	3,600.00
100.1001.7000.100	ICMA Conf Meals - 2 attendees	12.0000	81.00	972.00
100.1001.7000.100	ICMA Conference Registration Long Beach Oct 2026- 2	2.0000	1,055.00	2,110.00
100.1001.7000.100	MACO Administrators Board Meeting - 2 attendees	4.0000	250.00	1,000.00
100.1001.7000.100	MACO Budget Meetings - 1 attending	2.0000	200.00	400.00
100.1001.7000.100	MACO Summer Conference - 9 employees	9.0000	400.00	3,600.00
100.1001.7000.100	MACO Winter Conference Hotel - 8 for 2 nights	16.0000	300.00	4,800.00
100.1001.7000.100	MACO Winter Conference Registration - 9 employees	8.0000	400.00	3,200.00
100.1001.7000.100	MDGFOA Meetings - 1 attending	2.0000	200.00	400.00
100.1001.7000.100	MDGFOA Summer Conference - 2 employees	2.0000	300.00	600.00
100.1001.7000.100	Mileage Reimb Meetings/Conferences	1.0000	600.00	600.00
100.1001.7000.100	NACO Annual Conf DCHotel (3 nights) - 2	6.0000	225.00	1,350.00
100.1001.7000.100	NACO Annual Conf Meals - 2 attendees	8.0000	81.00	648.00
100.1001.7000.100	NACO Annual Conf Mileage/Parking - 2 attendees	2.0000	250.00	500.00
100.1001.7000.100	NACO Annual Conf Registration DC Feb 20-23,2027, 2 attendees	2.0000	590.00	1,180.00



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1001 - County Commissioners</b>				
Account <b>7000.100 - Travel, Training &amp; Expense Meetings/Conferences/Shows</b>				
100.1001.7000.100	NIOA Conf Airfare/Transportation - 1 attending	1.0000	900.00	900.00
100.1001.7000.100	NIOA Conf Hotel Clearwater (4 nights) - 1 attending	4.0000	250.00	1,000.00
100.1001.7000.100	NIOA Conference Meals - 1 attending	5.0000	72.00	360.00
100.1001.7000.100	NIOA Conference Registration Clearwater Fl - 1 attending	1.0000	650.00	650.00
100.1001.7000.100	Procurement Officer -NIGP-CPPO trainings	1.0000	1,000.00	1,000.00
Account <b>7000.100 - Travel, Training &amp; Expense Meetings/Conferences/Shows</b> Totals		Transactions	34	<u>\$45,666.00</u>
Account <b>7000.115 - Travel, Training &amp; Expense Mileage</b>				
100.1001.7000.115	Mileage based on current year expenses	1.0000	2,000.00	2,000.00
Account <b>7000.115 - Travel, Training &amp; Expense Mileage</b> Totals		Transactions	1	<u>\$2,000.00</u>
Department <b>1001 - County Commissioners</b> Totals		Transactions	104	<u>\$169,739.00</u>
Fund <b>100 - General Fund</b> Totals		Transactions	104	<u>\$169,739.00</u>
<b>EXPENSES</b> Totals		Transactions	104	<u>\$169,739.00</u>
Grand Totals		Transactions	104	<u><u>\$169,739.00</u></u>

**DEPARTMENT BUDGET SUMMARY**

Department or Agency:	County Administration	Department Number:	1001
-----------------------	-----------------------	--------------------	------

Fund: 100	General Fund	Function:	General Government
-----------	--------------	-----------	--------------------

**Mission Statement:**

County Administration exercises overall administration of County operations at the direction of the seven member Board of County Commissioners, who are elected to represent all Worcester County residents. The Board of County Commissioners is the governing body of the County and constitute both the Legislative and Executive branches of County Government.

**PROGRAM SERVICES: (STATISTICS)**

- Exercises overall management of 13 County departments representing 700 County employees. Works cooperatively with six local State Agencies, six local Independent Agencies and five County agencies administered by other local elected officials. Appoints volunteer members to 38 County Boards and Commissions which serve in an advisory, supervisory, regulatory or quasi-judicial capacity with local departments and agencies.
- Exercises local legislative function by enacting and enforcing Public Local Laws. Reviews, modifies and adopts County Plans and Policies. Oversees the Procurement Functions of Competitive Bidding process by reviewing and approving bid specifications, awarding bids.
- Review, hold hearings, modify and annually approve the \$281 million County General Fund operating budget for FY26. Monitors budget compliance throughout the fiscal year. Reviews and approves the \$345 million Capital Improvement Plan budget and implementation.
- County Attorney provides legal advice and professional services to County Administration and all other County departments.
- Public Information Officer coordinates all internal and external communications of County Administration and all other County departments. Works cooperatively with other local agencies to ensure proper communications to the public and the local media.
- Budget Office and Grants Management supports County Administration and all other County departments with budget oversight and grants coordination. Prepared 37 Fiscal Notes for the State Department of Legislative Services for House and Senate Bills in 2025.

**Statistical Data:**

Description of Statistal Data	Actual FY2024	Actual FY2025	Estimate FY2026	Estimate FY2027
Press Releases	98	88	91	91
Commendations	287	197	190	190
Public Information Act Requests	242	271	300	335
Legislative Services - Fiscal Notes	52	37	50	50
General Fund Actual Expenses & Estimated Budgets	\$ 226,183,436	\$ 268,173,106	\$ 281,396,017	\$ 299,118,027
Total State Grants Awarded & Monitored	\$ 9,045,132	\$ 8,085,863	\$ 4,603,882	\$ 4,904,695
Total Federal Grants Awarded & Monitored	\$ 3,304,491	\$ 5,688,733	\$ 374,013	\$ 462,811

**DEPARTMENT BUDGET SUMMARY**

Department or Agency:	County Administration	Department Number:	1001
-----------------------	-----------------------	--------------------	------

Fund: 100	General Fund	Function:	General Government
-----------	--------------	-----------	--------------------

**Expenditures:**

Expenditure Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Budget Request FY2027	% Change
Personnel Services	\$ 1,202,060	\$ 1,751,490	\$ 1,884,314	\$ 2,046,184	9%
Supplies & Materials	38,871	43,269	56,870	55,515	-2%
Maintenance & Services	31,441	30,353	41,992	41,708	-1%
Other Charges	45,776	62,780	68,851	72,516	5%
Interfund Charges	(103,851)	0	0		0%
Capital Outlay	0	0	0	0	0%
<b>Total</b>	<b>\$ 1,214,297</b>	<b>\$ 1,887,892</b>	<b>\$ 2,052,027</b>	<b>\$ 2,215,923</b>	<b>8%</b>

**Staffing (Full Time Equivalent):**

Position Title	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Budget Request FY2027	% Change
NO FTEs/Seven Elected Commissioners	7.0	7.0	7.0	7.0	0%
Chief Administrative Officer	1.0	1.0	1.0	1.0	0%
Deputy Chief Administrative Officer	1.0	1.0	1.0	1.0	0%
County Attorney	1.0	1.0	1.0	1.0	0%
Procurement Officer	1.0	1.0	1.0	1.0	0%
Budget Officer	1.0	1.0	1.0	1.0	0%
Senior Budget Accountant	1.0	1.0	2.0	1.0	-50%
Grants and Contract Accountant	0.0	0.0	0.0	1.0	100%
Public Information Officer	1.0	1.0	1.0	1.0	0%
Legislative Analyst	0.0	1.0	1.0	1.0	0%
Executive Administrative Assistant	0.0	1.0	1.0	1.0	0%
Office Assistant V	3.0	0.0	0.0	0.0	0%
Office Assistant IV	0.0	1.0	1.0	1.0	0%
<b>Total</b>	<b>17.0</b>	<b>17.0</b>	<b>18.0</b>	<b>18.0</b>	<b>0%</b>

**Summary of Significant Budget Increase/Decrease**

Description of Increase/Decrease	\$ Increase/Decrease	% Inc/(Dec)
Increase costs/request travel and training opportunities.	\$ 163,896	8%

**Contact Information**

Name:	Weston S. Young	Address 1:	1 West Market Street, Room 1103
Title:	Chief Administrative Officer	Address 2:	Government Center
Email:	admin@co.worcester.md.us	City/State:	Snow Hill, MD
Telephone:	410-632-1194	Zip Code:	21863

**WORCESTER COUNTY  
PERSONAL COMPUTER FORM  
FY2027**

Department/Agency Name: County Administration

Department No. 100.1001

Key (N) for New or ( R) for Replacement

<u>N or R</u>	<u>Description:</u>	<u>Qty:</u>	<u>Cost:</u>	<u>Total:</u>
_____	Mini Computer		\$600	\$0
R	Laptop**	1	\$2,300	\$2,300
	** with docking station			
_____	Laptop only		\$2,000	\$0
_____	Desktop w/dual video card		\$1,000	\$0
	***does not include monitor			
_____	Docking Station		\$300	\$0
_____	24" Monitor		\$150	\$0
_____	32" Monitor		\$200	\$0
_____	Laptop Tote		\$20	\$0
_____	IPAD		\$1,600	\$0
_____	MDT's Sheriff		\$3,800	\$0
_____	Tablet/Ipad w/case		\$1,100	\$0
_____	Microsoft Surface		\$1,700	\$0
<b>TOTAL TO KEY TO ACCOUNT 6110.090</b>				<b>\$2,300</b>

Contact Susan McMichen with questions regarding personal computer requests at extension 1508 or email smcmichen@co.worcester.md.us

**PC To Be Replaced: (Give brief description of reason for replacment and computer # to be replaced).**

**Reason:**

**Computer # (i.e. WCIT0001):**

Lwright Laptop/Dock Replacement

WCAD1020L

**\*\*Key into New World Systems budget under account 6110.090 - Supplies & Equipment, Computers & Printers. Use transactions to note quantity if more than one.**

<b>Worcester County</b>	<b>Completed By: Kim Reynolds</b>			<b>Date:</b>	<b>2/9/2026</b>	
Subsidiary	Vehicle Identification #	Make	Year	Model	Mileage	Driver
Administration	1GNSKFEC9KR383340	Chevy	2019	Tahoe	75,567	Weston Young
				Average Mileage	84,016	
				Usable Vehicles *	1	
*If a vehicle is not usable, do not key in mileage, or it will skew the average and count.						

Expenditures		1003 Orphans Court Budget Request							
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount at 12/31/25	2025 Actual Amount	Department Comments
<b>Department: 1003 - Orphan's Court</b>									
<i>PERS SVCS - Personnel Services</i>									
6000.100	Personnel Services Salaries	31,096.05	31,097.00	28,501.00	2,596.00	9%	13,623.83	28,578.71	
6010.020	Benefits Contingency	0.00	9.00	11.00	(2.00)	-18%	0.00	35.83	
6010.030	Benefits Hospitalization Insurance	31,732.74	31,733.00	27,180.00	4,553.00	17%	12,992.21	25,316.51	16.8% Health Insur Increase
6010.050	Benefits Retirement	2,752.84	2,753.00	3,785.00	(1,032.00)	-27%	0.00	3,477.11	
6010.060	Benefits Social Security Taxes	2,378.85	2,379.00	2,181.00	198.00	9%	748.22	1,614.82	
6010.070	Benefits Unemployment Insurance	0.00	12.00	11.00	1.00	9%	0.00	0.00	
6010.090	Benefits Workmans Compensation Ins	0.00	465.00	604.00	(139.00)	-23%	429.00	525.00	
6010.120	Benefits Long Term Disability	0.00	0.00	43.00	(43.00)	-100%	0.00	61.35	
6010.130	Benefits Life Insurance	65.46	66.00	49.00	17.00	35%	0.00	58.05	
6010.140	Benefits FSA & PSA Admin and EAP Program	0.00	82.00	53.00	29.00	55%	40.53	79.98	
6010.150	Benefits Retirement Administration Fee	0.00	56.00	55.00	1.00	2%	0.00	50.84	
6010.900	Benefits OPEB contribution	0.00	9,664.00	10,185.00	(521.00)	-5%	0.00	10,863.00	
<i>Account Classification Total: Personnel Services</i>		\$68,025.94	\$78,316.00	\$72,658.00	\$5,658.00	8%	\$27,833.79	\$70,661.20	
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6100.060	Administrative Expense Books and Publications	1,900.00	1,900.00	2,700.00	(800.00)	-30%	1,063.51	0.00	
6100.190	Administrative Expense Office Supplies	100.00	100.00	100.00	0.00	0%	0.00	0.00	
<i>Account Classification Total: Supplies &amp; Materials</i>		\$2,000.00	\$2,000.00	\$2,800.00	(\$800.00)	-29%	\$1,063.51	\$0.00	
<i>OTHR CHGS - Other Charges</i>									
7000.020	Travel, Training & Expense Board Member Allowance	4,800.00	4,800.00	4,800.00	0.00	0%	2,799.93	4,799.88	
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	2,000.00	2,000.00	2,000.00	0.00	0%	171.20	316.93	
<i>Account Classification Total: Other Charges</i>		\$6,800.00	\$6,800.00	\$6,800.00	\$0.00	0%	\$2,971.13	\$5,116.81	
<b>Department Total: 1003 - Orphan's Court</b>		<b>\$76,825.94</b>	<b>\$87,116.00</b>	<b>\$82,258.00</b>	<b>\$4,858.00</b>	<b>6%</b>	<b>\$31,868.43</b>	<b>\$75,778.01</b>	



# Expense Budget Transaction Report

Report by Budget Transactions

Budget Year of 2027

Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund	<b>100 - General Fund</b>			
Department	<b>1003 - Orphan's Court</b>			
Account	<b>6100.060 - Administrative Expense Books and Publications</b>			
100.1003.6100.060	Books & Publications based on actuals	1.0000	1,900.00	1,900.00
	Account <b>6100.060 - Administrative Expense Books and Publications</b> Totals	Transactions	1	<u>1,900.00</u>
Account	<b>6100.190 - Administrative Expense Office Supplies</b>			
100.1003.6100.190	Office Supplies based on trend	1.0000	100.00	100.00
	Account <b>6100.190 - Administrative Expense Office Supplies</b> Totals	Transactions	1	<u>100.00</u>
Account	<b>7000.020 - Travel, Training &amp; Expense Board Member Allowance</b>			
100.1003.7000.020	Board member allowance	12.0000	400.00	4,800.00
	Account <b>7000.020 - Travel, Training &amp; Expense Board Member Allowance</b> Totals	Transactions	1	<u>4,800.00</u>
Account	<b>7000.100 - Travel, Training &amp; Expense Meetings/Conferences/Shows</b>			
100.1003.7000.100	Meetings/Conferences	1.0000	2,000.00	2,000.00
	Account <b>7000.100 - Travel, Training &amp; Expense Meetings/Conferences/Shows</b> Totals	Transactions	1	<u>2,000.00</u>
	Department <b>1003 - Orphan's Court</b> Totals	Transactions	4	<u>\$8,800.00</u>
	Fund <b>100 - General Fund</b> Totals	Transactions	4	<u>\$8,800.00</u>
	<b>EXPENSES Totals</b>	<b>Transactions</b>	4	<u>\$8,800.00</u>
	Grand Totals	Transactions	4	<u>\$8,800.00</u>

**DEPARTMENT BUDGET SUMMARY**

Department or Agency:	Orphan's Court	Department Number:	1003
Fund: 100	General Fund	Function:	General Government

**MISSION STATEMENT:**

The Orphans Court is the state's probate (when someone dies with an asset in his/her name alone and that title needs to be transferred to the appropriate person) court and also has jurisdiction over the guardianship of the property of a minor.

**PROGRAM SERVICES: (STATISTICS)**

- Worcester County Orphans' Court meets every Tuesday morning except for the fifth Tuesday of a month - 48 times a year.
- The court may conduct judicial probate, pass orders which may be required in the course of the administration of an estate, approve administration accounts, and hold hearings if there is a problem and/or disagreement with the interested persons in the estate.
- Orphans' Court has special jurisdiction, meaning it only has jurisdictional power over that which is expressly granted by the Annotated Code of Maryland.

**Statistical Data:**

Description of Statistal Data	Actual 2024	Actual 2025	Estimate FY2026	Estimate FY2027

**Expenditures:**

Expenditure Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Budget Request FY2027	% Change
Personnel Services	\$29,049	\$70,661	\$72,658	\$78,316	8%
Supplies & Materials	0	0	2,800	2,000	-29%
Other Charges	4,858	5,117	6,800	6,800	0%
<b>Total</b>	<b>33,907</b>	<b>75,778</b>	<b>82,258</b>	<b>87,116</b>	<b>6%</b>

**Staffing (Full Time Equivalent):**

Position Title	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Budget Request FY2027	% Change
Orphans Court Judge - Elected	3.0	3.0	3.0	3.0	0%
<b>Total</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>0%</b>

**Summary of Significant Budget Increases/Decreases**

Description of Increase/Decrease	\$ Increase/Decrease	% Inc/(Dec)
Increase in salaries with election year and increase benefits costs	\$ 4,858	6%

**Contact Information**

Name:	Terri Westcott	Address 1:	Courthouse, Room 102
Title:	Register of Wills	Address 2:	1 West Market Street
Email:	<a href="mailto:twestcott@registers.maryland.gov">twestcott@registers.maryland.gov</a>	City/State:	Snow Hill, MD
Telephone:	410-632-1529	Zip Code:	21863-1074

FY2027                      FY2026  
 Requested Budget   Adopted Budget   \$ Variance   % Variance

6000.100	Personnel Salaries	31,097	28,501	2,596	9%
6010	Benefits	47,219	44,157	3,062	7%
6100.060	Books & Publications	1,900	2,700	(800)	-30%
6100.190	Office Supplies	100	100	-	0%
7000.020	Board Member Allowance	4,800	4,800	-	0%
	Training, Travel -				
7000.100	Meetings/Converences/Shows	2,000	2,000	-	0%
	TOTAL	87,116	82,258	4,858	6%

Revenues		1090 Other General Government Budget Requested							
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount at 12/31/25	2025 Actual Amount	Department Comments
<b>Department: 1090 - Other General Government</b>									
<b>Location: 070 - Government Center</b>									
<i>INTGOV FED - Intergovernmental - Federal Revenues</i>									
5664.020	US Fish and Wildlife Service Other General Government	6,326.00	6,326.00	6,326.00	0.00	0%	0.00	4,888.16	
<i>Account Total: Intergovernmental - Federal Revenues</i>		\$6,326.00	\$6,326.00	\$6,326.00	\$0.00	0%	\$0.00	\$4,888.16	
<i>INTGOV ST - Intergovernmental - State Revenues</i>									
5645	Share of State Park Receipts	625,000.00	625,000.00	535,000.00	90,000.00	17%	0.00	682,182.72	Increase based on FY25 actuals
5663	Share of State Forest Land	70,000.00	70,000.00	70,000.00	0.00	0%	67,005.61	101,318.25	
<i>Account Total: Intergovernmental - State Revenues</i>		\$695,000.00	\$695,000.00	\$605,000.00	\$90,000.00	15%	\$67,005.61	\$783,500.97	
<b>Location Total: 070 - Government Center</b>		\$701,326.00	\$701,326.00	\$611,326.00	\$90,000.00	15%	\$67,005.61	\$788,389.13	
<b>Department Total: 1090 - Other General Government</b>		<b>\$701,326.00</b>	<b>\$701,326.00</b>	<b>\$611,326.00</b>	<b>\$90,000.00</b>	<b>15%</b>	<b>\$67,005.61</b>	<b>\$788,389.13</b>	

Expenditures		1090 Other General Government Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount at 12/31/25	2025 Actual Amount	Department Comments	
EXPENSES										
<b>Department: 1090 - Other General Government</b>										
<b>Location: 020 - Information Technology</b>										
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>										
6100.100	Administrative Expense Dues, Licenses & Subscriptions	24,000.00	24,000.00	5,400.00	18,600.00	344%	3,644.96	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	8,000.00	9,500.00	(1,500.00)	-16%	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	10,000.00	10,000.00	0.00	0%	8,780.46	9,983.51	No changes	
6110.090	Supplies & Equipment Computers & Printers	20,000.00	20,000.00	20,000.00	0.00	0%	5,020.56	18,589.60	No Change	
6110.165	Supplies & Equipment IT	4,500.00	4,500.00	4,500.00	0.00	0%	0.00	0.00	No change	
6110.390	Supplies & Equipment Small Equipment	10,000.00	10,000.00	11,000.00	(1,000.00)	-9%	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	968,000.00	152,000.00	816,000.00	537%	125,485.77	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	0.00	19,000.00	0.00	19,000.00	N/A	0.00	0.00	Audio Upgrade in Board Room/Additional mics/one time expense	
6130.042	Equipment Maintenance Network	254,000.00	254,000.00	206,000.00	48,000.00	23%	40,768.07	178,236.92	Adding maintenance for security camera switches. These are now managed by IT and secured by IT.	
6130.060	Equipment Maintenance Software Licensing	283,450.00	292,450.00	147,915.00	144,535.00	98%	76,178.10	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.	

Expenditures			1090 Other General Government Budget Requested							
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount at 12/31/25	2025 Actual Amount	Department Comments	
6130.070	Equipment Maintenance Software Maintenance Agreements	224,000.00	224,000.00	1,011,365.00	(787,365.00)	-78%	29,604.00	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.	
6130.075	Equipment Maintenance Software Upgrades	199,250.00	199,250.00	137,200.00	62,050.00	45%	66,658.38	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	100,000.00	100,000.00	0.00	0%	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.	
<i>Account Classification Total: Supplies &amp; Materials MAINT &amp; SVCS - Maintenance &amp; Services</i>		\$2,105,200.00	\$2,133,200.00	\$1,814,880.00	\$318,320.00	18%	\$361,014.42	\$623,829.95		
6500.090	Systems Maintenance Wireless Network Upgrades	500.00	500.00	500.00	0.00	0%	0.00	0.00	Adding wireless access points now that camera project is underway.	
6530.110	Consulting Services Programming	17,000.00	0.00	12,000.00	(12,000.00)	-100%	8,857.43	12,939.92	This GL line has been moved to 100.1090.020.6550.230	
6550.230	Building Site Expenses Security System Expenses	0.00	177,100.00	0.00	177,100.00	N/A	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	500.00	500.00	0.00	0%	172.30	439.02	No changes	
6700.250	Other Maint. & Svcs Internet Service	8,000.00	8,000.00	5,200.00	2,800.00	54%	4,035.81	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.	
<i>Account Classification Total: Maintenance &amp; Services OTHR CHGS - Other Charges</i>		\$26,000.00	\$186,100.00	\$18,200.00	\$167,900.00	923%	\$13,065.54	\$19,676.44		
7000.060	Travel, Training & Expense Educational Training	15,000.00	15,800.00	9,500.00	6,300.00	66%	2,668.20	470.40	Adding 800 for employee incentives to complete Cyber Security training,	
<i>Account Classification Total: Other Charges</i>		\$15,000.00	\$15,800.00	\$9,500.00	\$6,300.00	66%	\$2,668.20	\$470.40		
<b>Location Total: 020 - Information Technology</b>		\$2,146,200.00	\$2,335,100.00	\$1,842,580.00	\$492,520.00	27%	\$376,748.16	\$643,976.79		

Expenditures		1090 Other General Government Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount at 12/31/25	2025 Actual Amount	Department Comments	
<b>Location: 025 - Management Information Systems</b>										
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>										
6110.270	Supplies & Equipment Office Equipment Repairs	1,000.00	1,000.00	1,000.00	0.00	0%	0.00	508.14	No changes	
6110.350	Supplies & Equipment Scanners	10,000.00	10,000.00	10,000.00	0.00	0%	1,213.83	7,915.00	No Change	
6130.060	Equipment Maintenance Software Licensing	54,200.00	54,200.00	0.00	54,200.00	N/A	27,096.00	0.00	MUNIS Software Licensing	
6130.070	Equipment Maintenance Software Maintenance Agreements	479,874.00	479,874.00	161,189.00	318,685.00	198%	137,084.24	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.	
<i>Account Classification Total: Supplies &amp; Materials</i>		\$545,074.00	\$545,074.00	\$172,189.00	\$372,885.00	217%	\$165,394.07	\$147,956.99		
<i>OTHR CHGS - Other Charges</i>										
7000.060	Travel, Training & Expense Educational Training	5,000.00	5,000.00	5,000.00	0.00	0%	0.00	0.00	Tyler additional training	
<i>Account Classification Total: Other Charges</i>		\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	0%	\$0.00	\$0.00		
<b>Location Total: 025 - Management Information Systems</b>		\$550,074.00	\$550,074.00	\$177,189.00	\$372,885.00	210%	\$165,394.07	\$147,956.99		

Expenditures		1090 Other General Government Budget Requested							
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount at 12/31/25	2025 Actual Amount	Department Comments
<b>Location: 050 - Courthouse</b>									
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6550.030	Building Site Expenses Carpet/VCT Cleaning	3,000.00	3,000.00	3,000.00	0.00	0%	0.00	7,130.58	
6550.050	Building Site Expenses Custodial Supplies	14,400.00	14,400.00	13,260.00	1,140.00	9%	7,954.20	11,678.08	Increase based on actual expenses through December.
6550.060	Building Site Expenses Electricity	93,000.00	93,000.00	93,000.00	0.00	0%	42,809.68	90,443.01	
6550.070	Building Site Expenses Elevator Testing	11,500.00	11,500.00	10,300.00	1,200.00	12%	6,705.00	11,331.00	Increase costs based on FY25 actuals.
6550.080	Building Site Expenses Fire Alarm Testing	2,030.00	2,030.00	2,030.00	0.00	0%	0.00	0.00	
6550.081	Building Site Expenses Fire Extinguishers	225.00	225.00	225.00	0.00	0%	0.00	94.50	
6550.090	Building Site Expenses General Maintenance Repairs	45,000.00	45,000.00	50,000.00	(5,000.00)	-10%	13,846.52	27,791.39	Decrease general maintenance based on previous years actuals.
6550.100	Building Site Expenses Generator Services & Repairs	2,500.00	2,500.00	2,500.00	0.00	0%	443.00	225.00	
6550.110	Building Site Expenses Heating Fuel Oil	28,000.00	28,000.00	28,000.00	0.00	0%	7,651.79	20,423.95	
6550.124	Building Site Expenses HVAC Loop Water Treatment	700.00	700.00	700.00	0.00	0%	173.99	695.96	
6550.180	Building Site Expenses Pest Control/Termite Insp	684.00	684.00	684.00	0.00	0%	142.00	490.80	
6550.230	Building Site Expenses Security System Expenses	2,000.00	2,000.00	2,000.00	0.00	0%	0.00	1,020.00	
6550.250	Building Site Expenses Sprinkler Testing	920.00	920.00	920.00	0.00	0%	460.00	910.00	
6550.270	Building Site Expenses Telephone	15,000.00	15,000.00	15,000.00	0.00	0%	3,551.56	16,249.46	
6550.280	Building Site Expenses Tipping Fees	600.00	600.00	600.00	0.00	0%	30.40	60.00	
6550.300	Building Site Expenses Trash Removal	2,500.00	2,500.00	2,500.00	0.00	0%	1,573.07	1,430.23	
6550.310	Building Site Expenses Water & Sewer	2,640.00	2,640.00	2,400.00	240.00	10%	690.75	2,500.21	
<i>Account Classification Total: Maintenance &amp; Services</i>		\$224,699.00	\$224,699.00	\$227,119.00	(\$2,420.00)	-1%	\$86,031.96	\$192,474.17	
<b>Location Total: 050 - Courthouse</b>		\$224,699.00	\$224,699.00	\$227,119.00	(\$2,420.00)	-1%	\$86,031.96	\$192,474.17	

Expenditures		1090 Other General Government Budget Requested							
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount at 12/31/25	2025 Actual Amount	Department Comments
<b>Location: 055 - Public Safety Storage</b>									
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6550.015	Building Site Expenses Building Supplies	5,000.00	5,000.00	5,000.00	0.00	0%	0.00	0.00	
6550.020	Building Site Expenses Buildings & Grounds Maintenance	1,000.00	1,000.00	1,000.00	0.00	0%	0.00	0.00	
6550.040	Building Site Expenses Cleaning Contract	2,200.00	2,200.00	2,200.00	0.00	0%	0.00	0.00	
6550.050	Building Site Expenses Custodial Supplies	200.00	200.00	200.00	0.00	0%	0.00	0.00	
6550.060	Building Site Expenses Electricity	5,000.00	5,000.00	5,000.00	0.00	0%	0.00	0.00	
6550.080	Building Site Expenses Fire Alarm Testing	3,500.00	3,500.00	3,000.00	500.00	17%	0.00	0.00	
6550.081	Building Site Expenses Fire Extinguishers	500.00	500.00	500.00	0.00	0%	0.00	0.00	
6550.086	Building Site Expenses Generator Fuel Propane	2,000.00	2,000.00	0.00	2,000.00	N/A	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	5,000.00	5,000.00	0.00	0%	0.00	0.00	
6550.120	Building Site Expenses Heating Propane	2,000.00	2,000.00	2,000.00	0.00	0%	0.00	0.00	
6550.140	Building Site Expenses Internet Access	1,000.00	1,000.00	1,000.00	0.00	0%	0.00	0.00	
6550.180	Building Site Expenses Pest Control/Termite Insp	400.00	400.00	400.00	0.00	0%	0.00	0.00	
6550.220	Building Site Expenses Security Alarm Monitoring	1,200.00	1,200.00	1,200.00	0.00	0%	0.00	0.00	
6550.300	Building Site Expenses Trash Removal	500.00	500.00	500.00	0.00	0%	0.00	0.00	
6550.310	Building Site Expenses Water & Sewer	800.00	800.00	800.00	0.00	0%	0.00	0.00	
<i>Account Classification Total: Maintenance &amp; Services</i>		\$30,300.00	\$30,300.00	\$27,800.00	\$2,500.00	9%	\$0.00	\$0.00	
<b>Location Total: 055 - Public Safety Storage</b>		\$30,300.00	\$30,300.00	\$27,800.00	\$2,500.00	9%	\$0.00	\$0.00	

Expenditures		1090 Other General Government Budget Requested							
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount at 12/31/25	2025 Actual Amount	Department Comments
<b>Location: 060 - Isle of Wight</b>									
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6550.030	Building Site Expenses Carpet/VCT Cleaning	0.00	0.00	500.00	(500.00)	-100%	0.00	0.00	
6550.040	Building Site Expenses Cleaning Contract	7,020.00	7,020.00	6,756.00	264.00	4%	2,258.13	6,558.24	
6550.050	Building Site Expenses Custodial Supplies	1,000.00	1,000.00	1,000.00	0.00	0%	0.00	0.00	
6550.060	Building Site Expenses Electricity	7,000.00	7,000.00	7,000.00	0.00	0%	2,800.13	6,096.93	
6550.080	Building Site Expenses Fire Alarm Testing	380.00	380.00	380.00	0.00	0%	0.00	376.13	
6550.081	Building Site Expenses Fire Extinguishers	50.00	50.00	50.00	0.00	0%	0.00	35.00	
6550.090	Building Site Expenses General Maintenance Repairs	2,000.00	2,000.00	4,000.00	(2,000.00)	-50%	1,089.18	1,185.30	Decrease costs based on current renovations.
6550.120	Building Site Expenses Heating Propane	3,300.00	3,300.00	2,500.00	800.00	32%	0.00	3,229.28	
6550.180	Building Site Expenses Pest Control/Termite Insp	420.00	420.00	345.00	75.00	22%	142.00	415.80	
6550.220	Building Site Expenses Security Alarm Monitoring	750.00	750.00	750.00	0.00	0%	294.00	664.25	
6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	400.00	400.00	400.00	0.00	0%	295.00	0.00	
6550.280	Building Site Expenses Tipping Fees	110.00	110.00	110.00	0.00	0%	0.00	0.00	
6550.300	Building Site Expenses Trash Removal	1,100.00	1,100.00	1,100.00	0.00	0%	531.19	1,040.00	
6550.320	Building Site Expenses Water Treatment	3,000.00	3,000.00	3,000.00	0.00	0%	0.00	0.00	
<i>Account Classification Total: Maintenance &amp; Services</i>		\$26,530.00	\$26,530.00	\$27,891.00	(\$1,361.00)	-5%	\$7,409.63	\$19,600.93	
<b>Location Total: 060 - Isle of Wight</b>		\$26,530.00	\$26,530.00	\$27,891.00	(\$1,361.00)	-5%	\$7,409.63	\$19,600.93	

Expenditures		1090 Other General Government Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount at 12/31/25	2025 Actual Amount	Department Comments	
<b>Location: 070 - Government Center</b>										
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>										
6100.100	Administrative Expense Dues, Licenses & Subscriptions	18,652.00	18,652.00	18,352.00	300.00	2%	16,351.00	17,333.00		
6100.165	Administrative Expense Meeting Expense	3,480.00	3,480.00	3,480.00	0.00	0%	796.06	1,015.36		
6100.190	Administrative Expense Office Supplies	3,000.00	3,000.00	3,000.00	0.00	0%	59.62	1,616.08		
6100.230	Administrative Expense Postage & Freight	150,100.00	150,100.00	150,100.00	0.00	0%	45,542.73	144,334.67		
6110.090	Supplies & Equipment Computers & Printers	3,000.00	3,000.00	3,000.00	0.00	0%	0.00	838.47		
6110.110	Supplies & Equipment Disaster Preparedness Materials	3,000.00	3,000.00	3,000.00	0.00	0%	0.00	0.00		
6110.370	Supplies & Equipment Sign Materials	5,000.00	5,000.00	5,000.00	0.00	0%	0.00	0.00		
6130.070	Equipment Maintenance Software Maintenance Agreements	125,723.00	125,723.00	162,783.00	(37,060.00)	-23%	96,641.13	147,851.34	Removal of Questica software from prior year budget.	
6130.100	Equipment Maintenance Other Equipment Lease	9,360.00	9,360.00	9,360.00	0.00	0%	6,510.00	6,148.44		
6160.021	Grant Programs Opioid Abatement Grant	0.00	0.00	0.00	0.00	N/A	28,990.27	0.00		
6160.400	Grant Programs American Rescue Plan Act 2021	0.00	0.00	0.00	0.00	N/A	4,048.15	4,772,553.40		
<i>Account Classification Total: Supplies &amp; Materials</i>		\$321,315.00	\$321,315.00	\$358,075.00	(\$36,760.00)	-10%	\$198,938.96	\$5,091,690.76		
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>										
6510.070	Legal Services Judgements & Lawsuits	16,000.00	16,000.00	10,000.00	6,000.00	60%	0.00	15,929.85	Increase based on prior years actuals.	
6530.010	Consulting Services Annual Audit Fees	101,900.00	101,900.00	99,200.00	2,700.00	3%	28,950.00	44,000.00	Increase based on contract.	
6530.040	Consulting Services Consulting Services	190,900.00	190,900.00	81,500.00	109,400.00	134%	30,323.50	87,825.00	Increase based on new lobbying contract & outside legal costs.	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	25,000.00	25,000.00	25,000.00	0.00	0%	0.00	0.00		
6545	Energy	15,000.00	15,000.00	15,000.00	0.00	0%	0.00	0.00		
6550.030	Building Site Expenses Carpet/VCT Cleaning	13,500.00	13,500.00	13,500.00	0.00	0%	250.00	15,068.68		
6550.040	Building Site Expenses Cleaning Contract	71,745.00	71,745.00	69,675.00	2,070.00	3%	28,865.85	65,456.99	Increase based on contract costs.	
6550.050	Building Site Expenses Custodial Supplies	14,885.00	14,885.00	14,885.00	0.00	0%	8,145.32	11,935.99		
6550.060	Building Site Expenses Electricity	100,000.00	100,000.00	100,000.00	0.00	0%	42,809.71	90,443.00		
6550.070	Building Site Expenses Elevator Testing	3,800.00	3,800.00	3,800.00	0.00	0%	1,430.00	3,649.80		
6550.080	Building Site Expenses Fire Alarm Testing	1,650.00	1,650.00	1,650.00	0.00	0%	0.00	0.00		
6550.081	Building Site Expenses Fire Extinguishers	175.00	175.00	175.00	0.00	0%	0.00	101.50		
6550.085	Building Site Expenses Generator Fuel Oil	0.00	0.00	800.00	(800.00)	-100%	0.00	0.00		
6550.090	Building Site Expenses General Maintenance Repairs	70,000.00	50,000.00	70,000.00	(20,000.00)	-29%	6,686.96	34,120.22	Decrease based on previous years actuals.	
6550.100	Building Site Expenses Generator Services & Repairs	6,000.00	6,000.00	6,000.00	0.00	0%	218.00	225.00		
6550.120	Building Site Expenses Heating Propane	16,000.00	16,000.00	14,000.00	2,000.00	14%	3,123.68	15,946.54	Increase based on previous year actuals.	
6550.124	Building Site Expenses HVAC Loop Water Treatment	3,500.00	3,500.00	3,500.00	0.00	0%	782.94	2,348.82		

Expenditures		1090 Other General Government Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount at 12/31/25	2025 Actual Amount	Department Comments	
6550.170	Building Site Expenses Office Rent/Lease	2,760.00	2,760.00	2,760.00	0.00	0%	1,610.00	2,760.00		
6550.180	Building Site Expenses Pest Control/Termite Insp	500.00	500.00	350.00	150.00	43%	142.00	490.80		
6550.220	Building Site Expenses Security Alarm Monitoring	250.00	250.00	250.00	0.00	0%	150.00	204.00		
6550.230	Building Site Expenses Security System Expenses	5,000.00	5,000.00	5,000.00	0.00	0%	0.00	876.87		
6550.250	Building Site Expenses Sprinkler Testing	1,250.00	1,250.00	1,250.00	0.00	0%	610.00	1,060.00		
6550.260	Building Site Expenses Taxes	500.00	500.00	500.00	0.00	0%	474.00	436.00		
6550.270	Building Site Expenses Telephone	50,000.00	50,000.00	47,000.00	3,000.00	6%	34,805.30	43,086.35	Increase based on current year actuals. Increased cost moving from PRI to Circuit FIOS Lines	
6550.280	Building Site Expenses Tipping Fees	500.00	500.00	1,000.00	(500.00)	-50%	217.45	296.80		
6550.300	Building Site Expenses Trash Removal	3,000.00	3,000.00	3,000.00	0.00	0%	2,075.52	1,653.81		
6550.310	Building Site Expenses Water & Sewer	17,500.00	17,500.00	17,500.00	0.00	0%	4,518.79	11,278.36		
<i>Account Classification Total: Maintenance &amp; Services</i>		\$731,315.00	\$711,315.00	\$607,295.00	\$104,020.00	17%	\$196,189.02	\$449,194.38		
<i>OTHR CHGS - Other Charges</i>										
7000.020	Travel, Training & Expense Board Member Allowance	25,700.00	25,700.00	30,700.00	(5,000.00)	-16%	2,600.00	8,100.00	Decrease based on the previous years actual costs.	
7000.050	Travel, Training & Expense Courier Service	1,500.00	1,500.00	1,500.00	0.00	0%	506.45	817.34		
7000.060	Travel, Training & Expense Educational Training	700.00	700.00	700.00	0.00	0%	0.00	0.00		
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	26,145.00	26,145.00	26,145.00	0.00	0%	8,238.48	19,551.25		
7040.010	Tri-County Council Shore Transit MTA Local Match	387,737.00	637,737.00	387,737.00	250,000.00	64%	387,737.00	415,814.00	Based on 2/27 funding request from TCC	
7040.020	Tri-County Council Shore Transit Capital Match	66,867.00	70,055.00	66,867.00	3,188.00	5%	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	10,000.00	10,000.00	0.00	0%	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	31,500.00	31,500.00	0.00	0%	0.00	31,500.00		
7120.130	Other Non-Matching Expenses SDAT Expense	1,265,573.00	1,402,000.00	1,265,573.00	136,427.00	11%	1,554,216.00	609,178.00	Estimated increase at 10%	
7170.100	Benefits & Insurance Property & Liability Insurance	1,370,680.00	1,376,000.00	1,016,450.00	359,550.00	35%	1,231,149.76	718,497.91	Estimated increase per LGIT.	
7500	Other Expenses	51,930.00	51,930.00	96,930.00	(45,000.00)	-46%	702.14	3,528.41	Moved holiday bonus request from 7500 account to individual department salary lines. Added funding for PIA Requests from County Costs.	
<i>Account Classification Total: Other Charges</i>		\$3,238,332.00	\$3,633,267.00	\$2,934,102.00	\$699,165.00	24%	\$3,262,016.83	\$1,847,506.91		
<i>CAP EQ - Capital Equipment</i>										
9010.040	Capital Equipment IT Equipment	0.00	0.00	0.00	0.00	N/A	867,782.34	0.00		
<i>Account Classification Total: Capital Equipment</i>		\$0.00	\$0.00	\$0.00	\$0.00	0%	\$867,782.34	\$0.00		
<b>Location Total: 070 - Government Center</b>		\$4,290,962.00	\$4,665,897.00	\$3,899,472.00	\$766,425.00	20%	\$4,524,927.15	\$7,388,392.05		

Expenditures		1090 Other General Government Budget Requested							
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount at 12/31/25	2025 Actual Amount	Department Comments
<b>Location: 075 - Other Government Buildings</b>									
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6550.010	Building Site Expenses Building/Property Improvement	0.00	0.00	0.00	0.00	N/A	0.00	22.06	
6550.028	Building Site Expenses Cable	132.00	132.00	132.00	0.00	0%	63.18	126.36	
6550.030	Building Site Expenses Carpet/VCT Cleaning	200.00	200.00	200.00	0.00	0%	0.00	0.00	
6550.040	Building Site Expenses Cleaning Contract	5,280.00	5,280.00	5,280.00	0.00	0%	1,884.83	4,387.50	
6550.050	Building Site Expenses Custodial Supplies	2,640.00	2,640.00	900.00	1,740.00	193%	1,336.75	528.93	Increase based on FY26 half year actual costs.
6550.060	Building Site Expenses Electricity	24,624.00	24,624.00	18,750.00	5,874.00	31%	12,311.16	21,801.98	Increase based on FY26 actual costs.
6550.080	Building Site Expenses Fire Alarm Testing	900.00	900.00	900.00	0.00	0%	0.00	652.26	
6550.081	Building Site Expenses Fire Extinguishers	130.00	130.00	130.00	0.00	0%	0.00	28.00	
6550.090	Building Site Expenses General Maintenance Repairs	5,000.00	5,000.00	5,000.00	0.00	0%	1,422.07	1,502.29	
6550.120	Building Site Expenses Heating Propane	300.00	300.00	300.00	0.00	0%	0.00	0.00	
6550.124	Building Site Expenses HVAC Loop Water Treatment	520.00	520.00	520.00	0.00	0%	0.00	0.00	
6550.140	Building Site Expenses Internet Access	8,400.00	8,400.00	6,840.00	1,560.00	23%	4,987.30	6,183.39	Increase based on FY26 year to date costs.
6550.180	Building Site Expenses Pest Control/Termite Insp	672.00	672.00	672.00	0.00	0%	227.20	340.80	
6550.220	Building Site Expenses Security Alarm Monitoring	1,560.00	1,560.00	1,560.00	0.00	0%	1,451.78	1,472.50	
6550.230	Building Site Expenses Security System Expenses	1,620.00	1,620.00	0.00	1,620.00	N/A	0.00	0.00	Monthly charges for security camera internet services
6550.270	Building Site Expenses Telephone	1,020.00	1,020.00	900.00	120.00	13%	322.16	1,019.67	
6550.280	Building Site Expenses Tipping Fees	400.00	400.00	400.00	0.00	0%	24.40	36.00	
6550.310	Building Site Expenses Water & Sewer	5,400.00	5,400.00	5,400.00	0.00	0%	2,030.97	4,708.16	
<i>Account Classification Total: Maintenance &amp; Services</i>		\$58,798.00	\$58,798.00	\$47,884.00	\$10,914.00	23%	\$26,061.80	\$42,809.90	
<b>Location Total: 075 - Other Government Buildings</b>		\$58,798.00	\$58,798.00	\$47,884.00	\$10,914.00	23%	\$26,061.80	\$42,809.90	

Expenditures		1090 Other General Government Budget Requested							
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount at 12/31/25	2025 Actual Amount	Department Comments
<b>Location: 080 - State's Attorney Building</b>									
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6550.030	Building Site Expenses Carpet/VCT Cleaning	835.00	835.00	835.00	0.00	0%	0.00	3,736.56	
6550.040	Building Site Expenses Cleaning Contract	11,000.00	11,000.00	10,500.00	500.00	5%	4,386.32	10,216.50	
6550.050	Building Site Expenses Custodial Supplies	2,000.00	2,000.00	1,800.00	200.00	11%	633.60	1,910.81	
6550.060	Building Site Expenses Electricity	40,000.00	40,000.00	40,000.00	0.00	0%	11,810.15	32,913.20	
6550.070	Building Site Expenses Elevator Testing	4,000.00	4,000.00	3,650.00	350.00	10%	1,898.34	3,777.00	
6550.080	Building Site Expenses Fire Alarm Testing	553.00	553.00	553.00	0.00	0%	0.00	351.13	
6550.081	Building Site Expenses Fire Extinguishers	40.00	40.00	40.00	0.00	0%	0.00	28.00	
6550.090	Building Site Expenses General Maintenance Repairs	5,000.00	5,000.00	5,000.00	0.00	0%	912.65	2,165.75	
6550.180	Building Site Expenses Pest Control/Termite Insp	500.00	500.00	500.00	0.00	0%	142.00	415.80	
6550.220	Building Site Expenses Security Alarm Monitoring	600.00	600.00	408.00	192.00	47%	300.00	408.00	
6550.230	Building Site Expenses Security System Expenses	1,000.00	1,000.00	1,000.00	0.00	0%	0.00	0.00	
6550.250	Building Site Expenses Sprinkler Testing	760.00	760.00	760.00	0.00	0%	460.00	760.00	
6550.270	Building Site Expenses Telephone	3,240.00	3,240.00	3,240.00	0.00	0%	1,197.92	2,668.33	
6550.280	Building Site Expenses Tipping Fees	120.00	120.00	120.00	0.00	0%	0.00	0.00	
6550.300	Building Site Expenses Trash Removal	432.00	432.00	0.00	432.00	N/A	72.78	0.00	
6550.310	Building Site Expenses Water & Sewer	1,748.00	1,748.00	1,060.00	688.00	65%	437.04	1,460.52	
<i>Account Classification Total: Maintenance &amp; Services</i>		\$71,828.00	\$71,828.00	\$69,466.00	\$2,362.00	3%	\$22,250.80	\$60,811.60	
<b>Location Total: 080 - State's Attorney Building</b>		\$71,828.00	\$71,828.00	\$69,466.00	\$2,362.00	3%	\$22,250.80	\$60,811.60	

Expenditures		1090 Other General Government Budget Requested							
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount at 12/31/25	2025 Actual Amount	Department Comments
<b>Location: 085 - Bank Street Building</b>									
<i>MAINT &amp; SVCS - Maintenance &amp; Services</i>									
6550.030	Building Site Expenses Carpet/VCT Cleaning	450.00	450.00	450.00	0.00	0%	250.00	0.00	
6550.040	Building Site Expenses Cleaning Contract	4,000.00	4,000.00	3,220.00	780.00	24%	2,221.48	3,002.00	
6550.050	Building Site Expenses Custodial Supplies	800.00	800.00	450.00	350.00	78%	175.20	779.83	
6550.060	Building Site Expenses Electricity	5,500.00	5,500.00	5,500.00	0.00	0%	2,355.18	4,508.23	
6550.080	Building Site Expenses Fire Alarm Testing	360.00	360.00	360.00	0.00	0%	0.00	351.13	
6550.081	Building Site Expenses Fire Extinguishers	35.00	35.00	35.00	0.00	0%	0.00	17.50	
6550.090	Building Site Expenses General Maintenance Repairs	3,000.00	3,000.00	3,000.00	0.00	0%	390.00	1,103.00	
6550.120	Building Site Expenses Heating Propane	3,000.00	3,000.00	3,000.00	0.00	0%	363.11	1,684.41	
6550.180	Building Site Expenses Pest Control/Termite Insp	420.00	420.00	360.00	60.00	17%	142.00	415.80	
6550.220	Building Site Expenses Security Alarm Monitoring	250.00	250.00	204.00	46.00	23%	150.00	204.00	
6550.270	Building Site Expenses Telephone	1,500.00	1,500.00	1,320.00	180.00	14%	459.18	1,419.84	
6550.280	Building Site Expenses Tipping Fees	50.00	50.00	50.00	0.00	0%	0.00	10.00	
6550.300	Building Site Expenses Trash Removal	600.00	600.00	550.00	50.00	9%	268.23	573.00	
6550.310	Building Site Expenses Water & Sewer	900.00	900.00	840.00	60.00	7%	225.00	813.05	
<i>Account Classification Total: Maintenance &amp; Services</i>		\$20,865.00	\$20,865.00	\$19,339.00	\$1,526.00	8%	\$6,999.38	\$14,881.79	
<b>Location Total: 085 - Bank Street Building</b>		\$20,865.00	\$20,865.00	\$19,339.00	\$1,526.00	8%	\$6,999.38	\$14,881.79	
<b>Department Total: 1090 - Other General Government</b>		<b>\$7,420,256.00</b>	<b>\$7,984,091.00</b>	<b>\$6,338,740.00</b>	<b>\$1,645,351.00</b>	<b>26%</b>	<b>\$5,215,822.95</b>	<b>\$8,510,904.22</b>	



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1090 - Other General Government</b>				
Location <b>020 - Information Technology</b>				
Account <b>6100.100 - Administrative Expense Dues, Licenses &amp; Subscriptions</b>				
100.1090.020.6100.100	GoDaddy Web Hosting/Domain Services	1.0000	5,000.00	5,000.00
100.1090.020.6100.100	MS-ISAC mandated membership by state of MD-federal no longer ava	1.0000	19,000.00	19,000.00
Account <b>6100.100 - Administrative Expense Dues, Licenses &amp; Subscriptions Totals</b>		Transactions	2	<u>\$24,000.00</u>
Account <b>6100.190 - Administrative Expense Office Supplies</b>				
100.1090.020.6100.190	AVAYA Replacement Phones	1.0000	1,500.00	1,500.00
100.1090.020.6100.190	Cell Phone Covers	1.0000	2,000.00	2,000.00
100.1090.020.6100.190	Computer peripherals/USB drives/Cables	1.0000	1,500.00	1,500.00
100.1090.020.6100.190	UPS Replacement Batteries	1.0000	3,000.00	3,000.00
Account <b>6100.190 - Administrative Expense Office Supplies Totals</b>		Transactions	4	<u>\$8,000.00</u>
Account <b>6110.080 - Supplies &amp; Equipment Computer Repairs &amp; Supplies</b>				
100.1090.020.6110.080	Misc Computer Supplies and Repairs	1.0000	10,000.00	10,000.00
Account <b>6110.080 - Supplies &amp; Equipment Computer Repairs &amp; Supplies Totals</b>		Transactions	1	<u>\$10,000.00</u>
Account <b>6110.090 - Supplies &amp; Equipment Computers &amp; Printers</b>				
100.1090.020.6110.090	Computers as needed	1.0000	20,000.00	20,000.00
Account <b>6110.090 - Supplies &amp; Equipment Computers &amp; Printers Totals</b>		Transactions	1	<u>\$20,000.00</u>
Account <b>6110.165 - Supplies &amp; Equipment IT</b>				
100.1090.020.6110.165	Supplies and Equipment	1.0000	4,500.00	4,500.00
Account <b>6110.165 - Supplies &amp; Equipment IT Totals</b>		Transactions	1	<u>\$4,500.00</u>
Account <b>6110.390 - Supplies &amp; Equipment Small Equipment</b>				
100.1090.020.6110.390	Physical Security hardware and software	1.0000	10,000.00	10,000.00
Account <b>6110.390 - Supplies &amp; Equipment Small Equipment Totals</b>		Transactions	1	<u>\$10,000.00</u>
Account <b>6130.020 - Equipment Maintenance Equipment Annual Maint Contr.</b>				
100.1090.020.6130.020	Absolute Security countywide maintenance on camera system annua)	1.0000	161,000.00	161,000.00
100.1090.020.6130.020	Backbone hardware replacement for Board of ED and WCPN	1.0000	495,000.00	495,000.00
100.1090.020.6130.020	Maintenance Service for Disruptions	1.0000	35,000.00	35,000.00
100.1090.020.6130.020	Microwave connectivity Public Safety per ES	1.0000	150,000.00	150,000.00
100.1090.020.6130.020	Skyline Services Annual Contract	1.0000	110,000.00	110,000.00
100.1090.020.6130.020	Worcester County Public Usage Network (WCPN)	1.0000	17,000.00	17,000.00
Account <b>6130.020 - Equipment Maintenance Equipment Annual Maint Contr. Totals</b>		Transactions	6	<u>\$968,000.00</u>
Account <b>6130.025 - Equipment Maintenance Equipment Upgrades &amp; Replacement</b>				
100.1090.020.6130.025	Audio Upgrade in Board Room/Additional mics/one time expense	1.0000	19,000.00	19,000.00
Account <b>6130.025 - Equipment Maintenance Equipment Upgrades &amp; Replacement Totals</b>		Transactions	1	<u>\$19,000.00</u>
Account <b>6130.042 - Equipment Maintenance Network</b>				
100.1090.020.6130.042	Distribution Switches/Firewall Replacement-Ongoing	1.0000	90,000.00	90,000.00
100.1090.020.6130.042	Edge Security Appliances-Cyber Security Devices	1.0000	50,000.00	50,000.00



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1090 - Other General Government</b>				
Location <b>020 - Information Technology</b>				
Account <b>6130.042 - Equipment Maintenance Network</b>				
100.1090.020.6130.042	Network Support and Maintenance - Ongoing	1.0000	65,000.00	65,000.00
100.1090.020.6130.042	Security cameras switch maintenance-newly added	1.0000	40,000.00	40,000.00
100.1090.020.6130.042	UPS Maintenance-Ongoing	1.0000	9,000.00	9,000.00
Account <b>6130.042 - Equipment Maintenance Network</b> Totals		Transactions	5	\$254,000.00
Account <b>6130.060 - Equipment Maintenance Software Licensing</b>				
100.1090.020.6130.060	Adobe Licenses	1.0000	14,000.00	14,000.00
100.1090.020.6130.060	Barracuda Email Archiving (Ingoing)	1.0000	22,500.00	22,500.00
100.1090.020.6130.060	Dameware remote software(Ongoing)	1.0000	750.00	750.00
100.1090.020.6130.060	Darktrace Email and Identity Security (Ongoing)	1.0000	58,000.00	58,000.00
100.1090.020.6130.060	Docuware Upgrades - Combines all Licenses	1.0000	78,000.00	78,000.00
100.1090.020.6130.060	Dropbox Subscription	1.0000	18,000.00	18,000.00
100.1090.020.6130.060	ESRI Enterprise Licenses for DRP - up to 50k population-yearly	1.0000	28,000.00	28,000.00
100.1090.020.6130.060	ESRI-GIS Mapping and Ongoing	1.0000	42,000.00	42,000.00
100.1090.020.6130.060	Granicus Software fees	1.0000	4,000.00	4,000.00
100.1090.020.6130.060	Macrium	1.0000	3,200.00	3,200.00
100.1090.020.6130.060	Netwrix Auditing Software (Software)	1.0000	7,500.00	7,500.00
100.1090.020.6130.060	Swagit ADA Compliancy mandate/Granicus	1.0000	16,500.00	16,500.00
Account <b>6130.060 - Equipment Maintenance Software Licensing</b> Totals		Transactions	12	\$292,450.00
Account <b>6130.070 - Equipment Maintenance Software Maintenance Agreements</b>				
100.1090.020.6130.070	Arctic Wolf-Cybersecurity (Ongoing)	1.0000	65,000.00	65,000.00
100.1090.020.6130.070	Avaya e911-locator mandate from 2024	1.0000	28,000.00	28,000.00
100.1090.020.6130.070	AVAYA Licensing-Phone server - Ongoing	1.0000	29,000.00	29,000.00
100.1090.020.6130.070	AVAYA Support-Ongoing	1.0000	12,000.00	12,000.00
100.1090.020.6130.070	Cohesity (Fort Knox Cloud) Backup and Recovery-Ongoing	1.0000	27,500.00	27,500.00
100.1090.020.6130.070	Nutanix Storage-Ongoing	1.0000	55,000.00	55,000.00
100.1090.020.6130.070	VMWare _ Licenses Ongoing	1.0000	7,500.00	7,500.00
Account <b>6130.070 - Equipment Maintenance Software Maintenance Agreements</b> Totals		Transactions	7	\$224,000.00
Account <b>6130.075 - Equipment Maintenance Software Upgrades</b>				
100.1090.020.6130.075	Microsoft Office- 365 Licenses-Ongoing	650.0000	245.00	159,250.00
100.1090.020.6130.075	SQL Server Licensing	1.0000	20,000.00	20,000.00
100.1090.020.6130.075	Windows Licensing from .070 - reduced	1.0000	20,000.00	20,000.00
Account <b>6130.075 - Equipment Maintenance Software Upgrades</b> Totals		Transactions	3	\$199,250.00
Account <b>6160.043 - Grant Programs Other Grants</b>				
100.1090.020.6160.043	Grant matches if needed for broadband grants	1.0000	100,000.00	100,000.00
Account <b>6160.043 - Grant Programs Other Grants</b> Totals		Transactions	1	\$100,000.00



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1090 - Other General Government</b>				
Location <b>020 - Information Technology</b>				
Account <b>6500.090 - Systems Maintenance Wireless Network Upgrades</b>				
100.1090.020.6500.090	Miss Utility Locate Services	1.0000	500.00	500.00
Account <b>6500.090 - Systems Maintenance Wireless Network Upgrades</b> Totals		Transactions	1	<u>500.00</u>
Account <b>6550.230 - Building Site Expenses Security System Expenses</b>				
100.1090.020.6550.230	Additional Access Control Devices to county buildings	1.0000	17,000.00	17,000.00
100.1090.020.6550.230	Yearly maintenance for Digital Watchdog Camera System	1.0000	160,100.00	160,100.00
Account <b>6550.230 - Building Site Expenses Security System Expenses</b> Totals		Transactions	2	<u>\$177,100.00</u>
Account <b>6550.305 - Building Site Expenses Utility Locator</b>				
100.1090.020.6550.305	Fiber locate services (Miss Utility)	1.0000	500.00	500.00
Account <b>6550.305 - Building Site Expenses Utility Locator</b> Totals		Transactions	1	<u>500.00</u>
Account <b>6700.250 - Other Maint. &amp; Svcs Internet Service</b>				
100.1090.020.6700.250	Comcast-Open Wi-Fi for conference Rooms	1.0000	8,000.00	8,000.00
Account <b>6700.250 - Other Maint. &amp; Svcs Internet Service</b> Totals		Transactions	1	<u>8,000.00</u>
Account <b>7000.060 - Travel, Training &amp; Expense Educational Training</b>				
100.1090.020.7000.060	Employee incentive training for cyber training	1.0000	800.00	800.00
100.1090.020.7000.060	KnowBe 4 Training	1.0000	15,000.00	15,000.00
Account <b>7000.060 - Travel, Training &amp; Expense Educational Training</b> Totals		Transactions	2	<u>\$15,800.00</u>
Location <b>020 - Information Technology</b> Totals		Transactions	52	<u>\$2,335,100.00</u>
Location <b>025 - Management Information Systems</b>				
Account <b>6110.270 - Supplies &amp; Equipment Office Equipment Repairs</b>				
100.1090.025.6110.270	Equipment repairs based on trend	1.0000	1,000.00	1,000.00
Account <b>6110.270 - Supplies &amp; Equipment Office Equipment Repairs</b> Totals		Transactions	1	<u>1,000.00</u>
Account <b>6110.350 - Supplies &amp; Equipment Scanners</b>				
100.1090.025.6110.350	KDI Desktop Scanner (as needed)	1.0000	9,000.00	9,000.00
100.1090.025.6110.350	KDI Scanner Parts (as needed)	1.0000	1,000.00	1,000.00
Account <b>6110.350 - Supplies &amp; Equipment Scanners</b> Totals		Transactions	2	<u>\$10,000.00</u>
Account <b>6130.060 - Equipment Maintenance Software Licensing</b>				
100.1090.025.6130.060	Tyler MUNIS licensing	1.0000	27,100.00	27,100.00
100.1090.025.6130.060	Tyler MUNIS licensing	1.0000	27,100.00	27,100.00
Account <b>6130.060 - Equipment Maintenance Software Licensing</b> Totals		Transactions	2	<u>\$54,200.00</u>
Account <b>6130.070 - Equipment Maintenance Software Maintenance Agreements</b>				
100.1090.025.6130.070	Bluebeam Software/Tyler EPL/DRP Requested	1.0000	6,600.00	6,600.00
100.1090.025.6130.070	MUNIS Enterprise ERP-Maintenance	1.0000	98,100.00	98,100.00
100.1090.025.6130.070	New World eBenefits module	1.0000	6,000.00	6,000.00
100.1090.025.6130.070	New World Maintenance w/ 7% increase	1.0000	140,000.00	140,000.00



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund	<b>100 - General Fund</b>			
Department	<b>1090 - Other General Government</b>			
Location	<b>025 - Management Information Systems</b>			
Account	<b>6130.070 - Equipment Maintenance Software Maintenance Agreements</b>			
100.1090.025.6130.070	New World Requisition module	1.0000	3,600.00	3,600.00
100.1090.025.6130.070	Tyler Consulting and Training/HR 25 hours	1.0000	5,485.00	5,485.00
100.1090.025.6130.070	Tyler e-suites consulting	10.0000	195.00	1,950.00
100.1090.025.6130.070	Tyler Permitting and Licensing-Implementation	1.0000	193,500.00	193,500.00
100.1090.025.6130.070	Tyler Tech Benefits Admin	13.0000	195.00	2,535.00
100.1090.025.6130.070	Tyler Tech Business Analytics Reports	15.0000	195.00	2,925.00
100.1090.025.6130.070	Tyler Tech Custom Reports (1HR & 1 Admin)	2.0000	7,000.00	14,000.00
100.1090.025.6130.070	Tyler Tech Positions Consulting/Maintenance	15.0000	195.00	2,925.00
100.1090.025.6130.070	Tyler Tech Project Mgmt Fee	1.0000	2,254.00	2,254.00
	Account <b>6130.070 - Equipment Maintenance Software Maintenance Agreements</b> Totals	Transactions	13	<u>\$479,874.00</u>
Account	<b>7000.060 - Travel, Training &amp; Expense Educational Training</b>			
100.1090.025.7000.060	Tyler Technologies Training	1.0000	5,000.00	5,000.00
	Account <b>7000.060 - Travel, Training &amp; Expense Educational Training</b> Totals	Transactions	1	<u>\$5,000.00</u>
	Location <b>025 - Management Information Systems</b> Totals	Transactions	19	<u>\$550,074.00</u>
Location	<b>050 - Courthouse</b>			
Account	<b>6550.030 - Building Site Expenses Carpet/VCT Cleaning</b>			
100.1090.050.6550.030	Decrease based on 5 year trend of expenditures	1.0000	3,000.00	3,000.00
	Account <b>6550.030 - Building Site Expenses Carpet/VCT Cleaning</b> Totals	Transactions	1	<u>\$3,000.00</u>
Account	<b>6550.050 - Building Site Expenses Custodial Supplies</b>			
100.1090.050.6550.050	Custodial Supplies based on current year costs to date	12.0000	1,200.00	14,400.00
	Account <b>6550.050 - Building Site Expenses Custodial Supplies</b> Totals	Transactions	1	<u>\$14,400.00</u>
Account	<b>6550.060 - Building Site Expenses Electricity</b>			
100.1090.050.6550.060	Electricity based on 5 yr trend	12.0000	7,750.00	93,000.00
	Account <b>6550.060 - Building Site Expenses Electricity</b> Totals	Transactions	1	<u>\$93,000.00</u>
Account	<b>6550.070 - Building Site Expenses Elevator Testing</b>			
100.1090.050.6550.070	Elevator testing based on 5 yr trend	1.0000	11,500.00	11,500.00
	Account <b>6550.070 - Building Site Expenses Elevator Testing</b> Totals	Transactions	1	<u>\$11,500.00</u>
Account	<b>6550.080 - Building Site Expenses Fire Alarm Testing</b>			
100.1090.050.6550.080	Fire alarm testing based on trend	1.0000	2,030.00	2,030.00
	Account <b>6550.080 - Building Site Expenses Fire Alarm Testing</b> Totals	Transactions	1	<u>\$2,030.00</u>
Account	<b>6550.081 - Building Site Expenses Fire Extinguishers</b>			
100.1090.050.6550.081	Fire extinguishers based on trend	1.0000	225.00	225.00
	Account <b>6550.081 - Building Site Expenses Fire Extinguishers</b> Totals	Transactions	1	<u>\$225.00</u>



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund	<b>100 - General Fund</b>			
Department	<b>1090 - Other General Government</b>			
Location	<b>050 - Courthouse</b>			
Account	<b>6550.090 - Building Site Expenses General Maintenance Repairs</b>			
100.1090.050.6550.090	General maintenance repairs based on trend	1.0000	45,000.00	45,000.00
	Account 6550.090 - Building Site Expenses General Maintenance Repairs Totals	Transactions	1	\$45,000.00
Account	<b>6550.100 - Building Site Expenses Generator Services &amp; Repairs</b>			
100.1090.050.6550.100	Generator service repairs based on trend	1.0000	2,500.00	2,500.00
	Account 6550.100 - Building Site Expenses Generator Services & Repairs Totals	Transactions	1	\$2,500.00
Account	<b>6550.110 - Building Site Expenses Heating Fuel Oil</b>			
100.1090.050.6550.110	Heating fuel oil based on 5 year trend of expenses	1.0000	28,000.00	28,000.00
	Account 6550.110 - Building Site Expenses Heating Fuel Oil Totals	Transactions	1	\$28,000.00
Account	<b>6550.124 - Building Site Expenses HVAC Loop Water Treatment</b>			
100.1090.050.6550.124	Building HVAC Loop Water Treatment based on trend	1.0000	700.00	700.00
	Account 6550.124 - Building Site Expenses HVAC Loop Water Treatment Totals	Transactions	1	\$700.00
Account	<b>6550.180 - Building Site Expenses Pest Control/Termite Insp</b>			
100.1090.050.6550.180	Pest control/termite insp based on actuals	12.0000	57.00	684.00
	Account 6550.180 - Building Site Expenses Pest Control/Termite Insp Totals	Transactions	1	\$684.00
Account	<b>6550.230 - Building Site Expenses Security System Expenses</b>			
100.1090.050.6550.230	Security system based on trends	1.0000	2,000.00	2,000.00
	Account 6550.230 - Building Site Expenses Security System Expenses Totals	Transactions	1	\$2,000.00
Account	<b>6550.250 - Building Site Expenses Sprinkler Testing</b>			
100.1090.050.6550.250	Sprinkler system testing based on trend	1.0000	920.00	920.00
	Account 6550.250 - Building Site Expenses Sprinkler Testing Totals	Transactions	1	\$920.00
Account	<b>6550.270 - Building Site Expenses Telephone</b>			
100.1090.050.6550.270	Telephone expense based on trends	1.0000	15,000.00	15,000.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	1	\$15,000.00
Account	<b>6550.280 - Building Site Expenses Tipping Fees</b>			
100.1090.050.6550.280	Tipping fees based on trend	12.0000	50.00	600.00
	Account 6550.280 - Building Site Expenses Tipping Fees Totals	Transactions	1	\$600.00
Account	<b>6550.300 - Building Site Expenses Trash Removal</b>			
100.1090.050.6550.300	Trash removal based on trend	1.0000	2,500.00	2,500.00
	Account 6550.300 - Building Site Expenses Trash Removal Totals	Transactions	1	\$2,500.00
Account	<b>6550.310 - Building Site Expenses Water &amp; Sewer</b>			
100.1090.050.6550.310	Based on prior year actuals	12.0000	220.00	2,640.00
	Account 6550.310 - Building Site Expenses Water & Sewer Totals	Transactions	1	\$2,640.00
	Location 050 - Courthouse Totals	Transactions	17	\$224,699.00



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount	
<b>EXPENSES</b>					
Fund	<b>100 - General Fund</b>				
Department	<b>1090 - Other General Government</b>				
Location	<b>055 - Public Safety Storage</b>				
Account	<b>6550.015 - Building Site Expenses Building Supplies</b>				
100.1090.055.6550.015	Estimate	1.0000	5,000.00	5,000.00	
	Account	6550.015 - Building Site Expenses Building Supplies Totals	Transactions	1	5,000.00
Account	<b>6550.020 - Building Site Expenses Buildings &amp; Grounds Maintenance</b>				
100.1090.055.6550.020	Based on estimate	1.0000	1,000.00	1,000.00	
	Account	6550.020 - Building Site Expenses Buildings & Grounds Maintenance Totals	Transactions	1	1,000.00
Account	<b>6550.040 - Building Site Expenses Cleaning Contract</b>				
100.1090.055.6550.040	based on estimate	1.0000	2,200.00	2,200.00	
	Account	6550.040 - Building Site Expenses Cleaning Contract Totals	Transactions	1	2,200.00
Account	<b>6550.050 - Building Site Expenses Custodial Supplies</b>				
100.1090.055.6550.050	Based on estimate	1.0000	200.00	200.00	
	Account	6550.050 - Building Site Expenses Custodial Supplies Totals	Transactions	1	200.00
Account	<b>6550.060 - Building Site Expenses Electricity</b>				
100.1090.055.6550.060	Based on estimate	1.0000	5,000.00	5,000.00	
	Account	6550.060 - Building Site Expenses Electricity Totals	Transactions	1	5,000.00
Account	<b>6550.080 - Building Site Expenses Fire Alarm Testing</b>				
100.1090.055.6550.080	Based on estimate	1.0000	3,500.00	3,500.00	
	Account	6550.080 - Building Site Expenses Fire Alarm Testing Totals	Transactions	1	3,500.00
Account	<b>6550.081 - Building Site Expenses Fire Extinguishers</b>				
100.1090.055.6550.081	Based on estimate	1.0000	500.00	500.00	
	Account	6550.081 - Building Site Expenses Fire Extinguishers Totals	Transactions	1	500.00
Account	<b>6550.086 - Building Site Expenses Generator Fuel Propane</b>				
100.1090.055.6550.086	Generator Fuel	1.0000	2,000.00	2,000.00	
	Account	6550.086 - Building Site Expenses Generator Fuel Propane Totals	Transactions	1	2,000.00
Account	<b>6550.090 - Building Site Expenses General Maintenance Repairs</b>				
100.1090.055.6550.090	Based on trend	1.0000	5,000.00	5,000.00	
	Account	6550.090 - Building Site Expenses General Maintenance Repairs Totals	Transactions	1	5,000.00
Account	<b>6550.120 - Building Site Expenses Heating Propane</b>				
100.1090.055.6550.120	Based on estimate	1.0000	2,000.00	2,000.00	
	Account	6550.120 - Building Site Expenses Heating Propane Totals	Transactions	1	2,000.00
Account	<b>6550.140 - Building Site Expenses Internet Access</b>				
100.1090.055.6550.140	based on estimate	1.0000	1,000.00	1,000.00	
	Account	6550.140 - Building Site Expenses Internet Access Totals	Transactions	1	1,000.00
Account	<b>6550.180 - Building Site Expenses Pest Control/Termite Insp</b>				
100.1090.055.6550.180	Based on estimate	1.0000	400.00	400.00	
	Account	6550.180 - Building Site Expenses Pest Control/Termite Insp Totals	Transactions	1	400.00



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund	<b>100 - General Fund</b>			
Department	<b>1090 - Other General Government</b>			
Location	<b>055 - Public Safety Storage</b>			
Account	<b>6550.220 - Building Site Expenses Security Alarm Monitoring</b>			
100.1090.055.6550.220	Based on estimate	1.0000	1,200.00	1,200.00
	Account	Transactions	1	\$1,200.00
	<b>6550.220 - Building Site Expenses Security Alarm Monitoring Totals</b>			
Account	<b>6550.300 - Building Site Expenses Trash Removal</b>			
100.1090.055.6550.300	based on estimates	1.0000	500.00	500.00
	Account	Transactions	1	\$500.00
	<b>6550.300 - Building Site Expenses Trash Removal Totals</b>			
Account	<b>6550.310 - Building Site Expenses Water &amp; Sewer</b>			
100.1090.055.6550.310	based on estimate	1.0000	800.00	800.00
	Account	Transactions	1	\$800.00
	<b>6550.310 - Building Site Expenses Water &amp; Sewer Totals</b>			
	Location	Transactions	15	\$30,300.00
	<b>055 - Public Safety Storage Totals</b>			
Location	<b>060 - Isle of Wight</b>			
Account	<b>6550.040 - Building Site Expenses Cleaning Contract</b>			
100.1090.060.6550.040	Cleaning Contract	12.0000	585.00	7,020.00
	Account	Transactions	1	\$7,020.00
	<b>6550.040 - Building Site Expenses Cleaning Contract Totals</b>			
Account	<b>6550.050 - Building Site Expenses Custodial Supplies</b>			
100.1090.060.6550.050	Custodial Supplies based on trend	1.0000	1,000.00	1,000.00
	Account	Transactions	1	\$1,000.00
	<b>6550.050 - Building Site Expenses Custodial Supplies Totals</b>			
Account	<b>6550.060 - Building Site Expenses Electricity</b>			
100.1090.060.6550.060	Electricity based on trend	1.0000	7,000.00	7,000.00
	Account	Transactions	1	\$7,000.00
	<b>6550.060 - Building Site Expenses Electricity Totals</b>			
Account	<b>6550.080 - Building Site Expenses Fire Alarm Testing</b>			
100.1090.060.6550.080	Fire Alarm testing based on last year actuals	1.0000	380.00	380.00
	Account	Transactions	1	\$380.00
	<b>6550.080 - Building Site Expenses Fire Alarm Testing Totals</b>			
Account	<b>6550.081 - Building Site Expenses Fire Extinguishers</b>			
100.1090.060.6550.081	Fire Extinguisher exp based on trend	1.0000	50.00	50.00
	Account	Transactions	1	\$50.00
	<b>6550.081 - Building Site Expenses Fire Extinguishers Totals</b>			
Account	<b>6550.090 - Building Site Expenses General Maintenance Repairs</b>			
100.1090.060.6550.090	General Maintenance Repairs decrease due to renovation	1.0000	2,000.00	2,000.00
	Account	Transactions	1	\$2,000.00
	<b>6550.090 - Building Site Expenses General Maintenance Repairs Totals</b>			
Account	<b>6550.120 - Building Site Expenses Heating Propane</b>			
100.1090.060.6550.120	Heating Propane based on previous year actuals	1.0000	3,300.00	3,300.00
	Account	Transactions	1	\$3,300.00
	<b>6550.120 - Building Site Expenses Heating Propane Totals</b>			
Account	<b>6550.180 - Building Site Expenses Pest Control/Termite Insp</b>			
100.1090.060.6550.180	Pest Control/Termite Insp based on prior year actuals	1.0000	420.00	420.00
	Account	Transactions	1	\$420.00
	<b>6550.180 - Building Site Expenses Pest Control/Termite Insp Totals</b>			



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1090 - Other General Government</b>				
Location <b>060 - Isle of Wight</b>				
Account <b>6550.220 - Building Site Expenses Security Alarm Monitoring</b>				
100.1090.060.6550.220	Security Alarm Monitoring based on prior year actuals	1.0000	750.00	750.00
		Transactions	1	<u>750.00</u>
		Account <b>6550.220 - Building Site Expenses Security Alarm Monitoring</b> Totals		
Account <b>6550.240 - Building Site Expenses Sewer Pump/Septic Tank Maint</b>				
100.1090.060.6550.240	Sewer Pump/Septic Tank Maint based on trend	1.0000	400.00	400.00
		Transactions	1	<u>400.00</u>
		Account <b>6550.240 - Building Site Expenses Sewer Pump/Septic Tank Maint</b> Totals		
Account <b>6550.280 - Building Site Expenses Tipping Fees</b>				
100.1090.060.6550.280	Tipping fees based on prior yr actuals	1.0000	110.00	110.00
		Transactions	1	<u>110.00</u>
		Account <b>6550.280 - Building Site Expenses Tipping Fees</b> Totals		
Account <b>6550.300 - Building Site Expenses Trash Removal</b>				
100.1090.060.6550.300	Trash removal based on trend	1.0000	1,100.00	1,100.00
		Transactions	1	<u>1,100.00</u>
		Account <b>6550.300 - Building Site Expenses Trash Removal</b> Totals		
Account <b>6550.320 - Building Site Expenses Water Treatment</b>				
100.1090.060.6550.320	Water Treatment Exp decreased based on 4 year average	1.0000	3,000.00	3,000.00
		Transactions	1	<u>3,000.00</u>
		Account <b>6550.320 - Building Site Expenses Water Treatment</b> Totals		
		Transactions	13	<u>\$26,530.00</u>
Location <b>070 - Government Center</b>				
Account <b>6100.100 - Administrative Expense Dues, Licenses &amp; Subscriptions</b>				
100.1090.070.6100.100	Dept of Natural Resources Shoreline Licenses	1.0000	750.00	750.00
100.1090.070.6100.100	GFOA New County Dues Structure all finance/accounting	1.0000	1,000.00	1,000.00
100.1090.070.6100.100	MACO	1.0000	15,500.00	15,500.00
100.1090.070.6100.100	NACO	1.0000	1,100.00	1,100.00
100.1090.070.6100.100	USPS PO BOX 248	1.0000	302.00	302.00
		Transactions	5	<u>\$18,652.00</u>
		Account <b>6100.100 - Administrative Expense Dues, Licenses &amp; Subscriptions</b> Totals		
Account <b>6100.165 - Administrative Expense Meeting Expense</b>				
100.1090.070.6100.165	Monthly Subscription Zoom Live meetings	12.0000	40.00	480.00
100.1090.070.6100.165	Zoom Countywide Subscription	1.0000	3,000.00	3,000.00
		Transactions	2	<u>\$3,480.00</u>
		Account <b>6100.165 - Administrative Expense Meeting Expense</b> Totals		
Account <b>6100.190 - Administrative Expense Office Supplies</b>				
100.1090.070.6100.190	Office Supplies based on trend	1.0000	3,000.00	3,000.00
		Transactions	1	<u>3,000.00</u>
		Account <b>6100.190 - Administrative Expense Office Supplies</b> Totals		
Account <b>6100.230 - Administrative Expense Postage &amp; Freight</b>				
100.1090.070.6100.230	Postage & Freight based on previous year actuals	1.0000	150,100.00	150,100.00
		Transactions	1	<u>\$150,100.00</u>
		Account <b>6100.230 - Administrative Expense Postage &amp; Freight</b> Totals		



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1090 - Other General Government</b>				
Location <b>070 - Government Center</b>				
Account <b>6110.090 - Supplies &amp; Equipment Computers &amp; Printers</b>				
100.1090.070.6110.090	Replacement IPADs/repairs or accessories if needed	1.0000	3,000.00	3,000.00
Account <b>6110.090 - Supplies &amp; Equipment Computers &amp; Printers</b> Totals		Transactions	1	<u>3,000.00</u>
Account <b>6110.110 - Supplies &amp; Equipment Disaster Preparedness Materials</b>				
100.1090.070.6110.110	Disaster preparedness materials based on trend	1.0000	3,000.00	3,000.00
Account <b>6110.110 - Supplies &amp; Equipment Disaster Preparedness Materials</b> Totals		Transactions	1	<u>3,000.00</u>
Account <b>6110.370 - Supplies &amp; Equipment Sign Materials</b>				
100.1090.070.6110.370	First Amendment Auditor Signage Countywide	1.0000	5,000.00	5,000.00
Account <b>6110.370 - Supplies &amp; Equipment Sign Materials</b> Totals		Transactions	1	<u>5,000.00</u>
Account <b>6130.070 - Equipment Maintenance Software Maintenance Agreements</b>				
100.1090.070.6130.070	Agenda software granicus annual fee	1.0000	8,526.00	8,526.00
100.1090.070.6130.070	Agenda Software one time fees	1.0000	10,182.00	10,182.00
100.1090.070.6130.070	Critical Mention Media Monitoring Software 3 users	1.0000	5,400.00	5,400.00
100.1090.070.6130.070	E Suites Support	10.0000	195.00	1,950.00
100.1090.070.6130.070	NextRequest PIA Software & Implementation Fee	1.0000	16,555.00	16,555.00
100.1090.070.6130.070	Placer AI Software	1.0000	40,000.00	40,000.00
100.1090.070.6130.070	Swagit with additional meeting costs	1.0000	43,110.00	43,110.00
Account <b>6130.070 - Equipment Maintenance Software Maintenance Agreements</b> Totals		Transactions	7	<u>\$125,723.00</u>
Account <b>6130.100 - Equipment Maintenance Other Equipment Lease</b>				
100.1090.070.6130.100	Pitney Bowes maint agreement stuffing machine	4.0000	1,390.00	5,560.00
100.1090.070.6130.100	Pitney Bowes postage machine lease	4.0000	950.00	3,800.00
Account <b>6130.100 - Equipment Maintenance Other Equipment Lease</b> Totals		Transactions	2	<u>\$9,360.00</u>
Account <b>6510.070 - Legal Services Judgements &amp; Lawsuits</b>				
100.1090.070.6510.070	Increase based on prior year actual costs	1.0000	16,000.00	16,000.00
Account <b>6510.070 - Legal Services Judgements &amp; Lawsuits</b> Totals		Transactions	1	<u>\$16,000.00</u>
Account <b>6530.010 - Consulting Services Annual Audit Fees</b>				
100.1090.070.6530.010	Updated Audit costs based on contract	1.0000	101,900.00	101,900.00
Account <b>6530.010 - Consulting Services Annual Audit Fees</b> Totals		Transactions	1	<u>\$101,900.00</u>
Account <b>6530.040 - Consulting Services Consulting Services</b>				
100.1090.070.6530.040	Lobbyist cost based on contract	4.0000	27,100.00	108,400.00
100.1090.070.6530.040	Outside Legal Services based prior year actuals	1.0000	75,000.00	75,000.00
100.1090.070.6530.040	Time To Care Act Consulting	1.0000	7,500.00	7,500.00
Account <b>6530.040 - Consulting Services Consulting Services</b> Totals		Transactions	3	<u>\$190,900.00</u>



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund	<b>100 - General Fund</b>			
Department	<b>1090 - Other General Government</b>			
Location	<b>070 - Government Center</b>			
Account	<b>6540.020 - Vehicle Operating Expenses Fuel - WC Fleet</b>			
100.1090.070.6540.020	Vehicle Fuel exp based on trend	1.0000	25,000.00	25,000.00
	Account <b>6540.020 - Vehicle Operating Expenses Fuel - WC Fleet</b> Totals	Transactions	1	<u>\$25,000.00</u>
Account	<b>6545 - Energy</b>			
100.1090.070.6545	Energy based on trend	1.0000	15,000.00	15,000.00
	Account <b>6545 - Energy</b> Totals	Transactions	1	<u>\$15,000.00</u>
Account	<b>6550.030 - Building Site Expenses Carpet/VCT Cleaning</b>			
100.1090.070.6550.030	Carpet cleaning based on prior year actuals	1.0000	13,500.00	13,500.00
	Account <b>6550.030 - Building Site Expenses Carpet/VCT Cleaning</b> Totals	Transactions	1	<u>\$13,500.00</u>
Account	<b>6550.040 - Building Site Expenses Cleaning Contract</b>			
100.1090.070.6550.040	Cleaning contract based on rates	1.0000	71,745.00	71,745.00
	Account <b>6550.040 - Building Site Expenses Cleaning Contract</b> Totals	Transactions	1	<u>\$71,745.00</u>
Account	<b>6550.050 - Building Site Expenses Custodial Supplies</b>			
100.1090.070.6550.050	Custodial Supplies based on actuals for FY26 thru December	1.0000	14,885.00	14,885.00
	Account <b>6550.050 - Building Site Expenses Custodial Supplies</b> Totals	Transactions	1	<u>\$14,885.00</u>
Account	<b>6550.060 - Building Site Expenses Electricity</b>			
100.1090.070.6550.060	Electricity based on trend	1.0000	100,000.00	100,000.00
	Account <b>6550.060 - Building Site Expenses Electricity</b> Totals	Transactions	1	<u>\$100,000.00</u>
Account	<b>6550.070 - Building Site Expenses Elevator Testing</b>			
100.1090.070.6550.070	Elevator testing based on trend	1.0000	3,800.00	3,800.00
	Account <b>6550.070 - Building Site Expenses Elevator Testing</b> Totals	Transactions	1	<u>\$3,800.00</u>
Account	<b>6550.080 - Building Site Expenses Fire Alarm Testing</b>			
100.1090.070.6550.080	Fire Alarm testing based on trend	1.0000	1,650.00	1,650.00
	Account <b>6550.080 - Building Site Expenses Fire Alarm Testing</b> Totals	Transactions	1	<u>\$1,650.00</u>
Account	<b>6550.081 - Building Site Expenses Fire Extinguishers</b>			
100.1090.070.6550.081	Fire Extinguishers based on trend	1.0000	175.00	175.00
	Account <b>6550.081 - Building Site Expenses Fire Extinguishers</b> Totals	Transactions	1	<u>\$175.00</u>
Account	<b>6550.090 - Building Site Expenses General Maintenance Repairs</b>			
100.1090.070.6550.090	General maintenance repairs based on trend	1.0000	50,000.00	50,000.00
	Account <b>6550.090 - Building Site Expenses General Maintenance Repairs</b> Totals	Transactions	1	<u>\$50,000.00</u>
Account	<b>6550.100 - Building Site Expenses Generator Services &amp; Repairs</b>			
100.1090.070.6550.100	Generator Services and Repairs based on trend	1.0000	6,000.00	6,000.00
	Account <b>6550.100 - Building Site Expenses Generator Services &amp; Repairs</b> Totals	Transactions	1	<u>\$6,000.00</u>



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1090 - Other General Government</b>				
Location <b>070 - Government Center</b>				
Account <b>6550.120 - Building Site Expenses Heating Propane</b>				
100.1090.070.6550.120	Heating propane based on trend	1.0000	16,000.00	16,000.00
Account <b>6550.120 - Building Site Expenses Heating Propane Totals</b>		Transactions	1	\$16,000.00
Account <b>6550.124 - Building Site Expenses HVAC Loop Water Treatment</b>				
100.1090.070.6550.124	HVAC Loop based on trend	1.0000	3,500.00	3,500.00
Account <b>6550.124 - Building Site Expenses HVAC Loop Water Treatment Totals</b>		Transactions	1	\$3,500.00
Account <b>6550.170 - Building Site Expenses Office Rent/Lease</b>				
100.1090.070.6550.170	Church parking rent	1.0000	2,760.00	2,760.00
Account <b>6550.170 - Building Site Expenses Office Rent/Lease Totals</b>		Transactions	1	\$2,760.00
Account <b>6550.180 - Building Site Expenses Pest Control/Termite Insp</b>				
100.1090.070.6550.180	Pest control based on prior year actuals	1.0000	500.00	500.00
Account <b>6550.180 - Building Site Expenses Pest Control/Termite Insp Totals</b>		Transactions	1	\$500.00
Account <b>6550.220 - Building Site Expenses Security Alarm Monitoring</b>				
100.1090.070.6550.220	Security Alarm Monitoring based on trend	1.0000	250.00	250.00
Account <b>6550.220 - Building Site Expenses Security Alarm Monitoring Totals</b>		Transactions	1	\$250.00
Account <b>6550.230 - Building Site Expenses Security System Expenses</b>				
100.1090.070.6550.230	Security System Exp based on previous year actuals	1.0000	5,000.00	5,000.00
Account <b>6550.230 - Building Site Expenses Security System Expenses Totals</b>		Transactions	1	\$5,000.00
Account <b>6550.250 - Building Site Expenses Sprinkler Testing</b>				
100.1090.070.6550.250	Sprinkler Testing based on trend	1.0000	1,250.00	1,250.00
Account <b>6550.250 - Building Site Expenses Sprinkler Testing Totals</b>		Transactions	1	\$1,250.00
Account <b>6550.260 - Building Site Expenses Taxes</b>				
100.1090.070.6550.260	Taxes based on trend	1.0000	500.00	500.00
Account <b>6550.260 - Building Site Expenses Taxes Totals</b>		Transactions	1	\$500.00
Account <b>6550.270 - Building Site Expenses Telephone</b>				
100.1090.070.6550.270	Telephone based on actuals & moving PRI lines to circuit	1.0000	50,000.00	50,000.00
Account <b>6550.270 - Building Site Expenses Telephone Totals</b>		Transactions	1	\$50,000.00
Account <b>6550.280 - Building Site Expenses Tipping Fees</b>				
100.1090.070.6550.280	Tipping Fees based on previous years actuals	1.0000	500.00	500.00
Account <b>6550.280 - Building Site Expenses Tipping Fees Totals</b>		Transactions	1	\$500.00
Account <b>6550.300 - Building Site Expenses Trash Removal</b>				
100.1090.070.6550.300	Trash removal based on trend	1.0000	3,000.00	3,000.00
Account <b>6550.300 - Building Site Expenses Trash Removal Totals</b>		Transactions	1	\$3,000.00



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1090 - Other General Government</b>				
Location <b>070 - Government Center</b>				
Account <b>6550.310 - Building Site Expenses Water &amp; Sewer</b>				
100.1090.070.6550.310	Water & Sewer based in town increase	1.0000	17,500.00	17,500.00
Account <b>6550.310 - Building Site Expenses Water &amp; Sewer Totals</b>		Transactions	1	\$17,500.00
Account <b>7000.020 - Travel, Training &amp; Expense Board Member Allowance</b>				
100.1090.070.7000.020	Ethics Board Member Allowance	7.0000	100.00	700.00
100.1090.070.7000.020	Police Accountability Board based on actuals	1.0000	25,000.00	25,000.00
Account <b>7000.020 - Travel, Training &amp; Expense Board Member Allowance Totals</b>		Transactions	2	\$25,700.00
Account <b>7000.050 - Travel, Training &amp; Expense Courier Service</b>				
100.1090.070.7000.050	Courier service based on trend	1.0000	1,500.00	1,500.00
Account <b>7000.050 - Travel, Training &amp; Expense Courier Service Totals</b>		Transactions	1	\$1,500.00
Account <b>7000.060 - Travel, Training &amp; Expense Educational Training</b>				
100.1090.070.7000.060	County Commissioner Trainings	1.0000	700.00	700.00
Account <b>7000.060 - Travel, Training &amp; Expense Educational Training Totals</b>		Transactions	1	\$700.00
Account <b>7000.100 - Travel, Training &amp; Expense Meetings/Conferences/Shows</b>				
100.1090.070.7000.100	Commissioner tours & meetings	1.0000	1,000.00	1,000.00
100.1090.070.7000.100	Commissioners annual delegation luncheon	1.0000	500.00	500.00
100.1090.070.7000.100	Hurricane Conference - airfare 5 attendees	5.0000	650.00	3,250.00
100.1090.070.7000.100	Hurricane Conference - Hotel 5 nights -5 attendees	25.0000	250.00	6,250.00
100.1090.070.7000.100	Hurricane Conference - Meals 6 days - 5 attendees	30.0000	74.00	2,220.00
100.1090.070.7000.100	Hurricane Conference Registration - 5 attendees	5.0000	400.00	2,000.00
100.1090.070.7000.100	Hurricane Conference transportation - 5 attendees	5.0000	100.00	500.00
100.1090.070.7000.100	MACO meetings attended by Commissioners	1.0000	1,000.00	1,000.00
100.1090.070.7000.100	MLK Banquet Table	1.0000	500.00	500.00
100.1090.070.7000.100	Summer MACO - 7 Commissioners	7.0000	400.00	2,800.00
100.1090.070.7000.100	Winter MACO - 7 Commissioners	7.0000	375.00	2,625.00
100.1090.070.7000.100	Winter MACO - Hotel 2 Nights for 7 Commissioners	14.0000	250.00	3,500.00
Account <b>7000.100 - Travel, Training &amp; Expense Meetings/Conferences/Shows Totals</b>		Transactions	12	\$26,145.00
Account <b>7040.010 - Tri-County Council Shore Transit MTA Local Match</b>				
100.1090.070.7040.010	Tri-County MTA Local Operating Grant Match	1.0000	637,737.00	637,737.00
Account <b>7040.010 - Tri-County Council Shore Transit MTA Local Match Totals</b>		Transactions	1	\$637,737.00
Account <b>7040.020 - Tri-County Council Shore Transit Capital Match</b>				
100.1090.070.7040.020	Tri-County Capital Grant Match	1.0000	70,055.00	70,055.00
Account <b>7040.020 - Tri-County Council Shore Transit Capital Match Totals</b>		Transactions	1	\$70,055.00



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1090 - Other General Government</b>				
Location <b>070 - Government Center</b>				
Account <b>7040.030 - Tri-County Council Tri-County Council</b>				
100.1090.070.7040.030	Tri-County Council Economic Development	1.0000	10,000.00	10,000.00
Account <b>7040.030 - Tri-County Council Tri-County Council Totals</b>		Transactions	1	\$10,000.00
Account <b>7120.110 - Other Non-Matching Expenses Bridletown Service Area Appro.</b>				
100.1090.070.7120.110	Bridletown Service Area Appropriation	1.0000	31,500.00	31,500.00
Account <b>7120.110 - Other Non-Matching Expenses Bridletown Service Area Appro. Totals</b>		Transactions	1	\$31,500.00
Account <b>7120.130 - Other Non-Matching Expenses SDAT Expense</b>				
100.1090.070.7120.130	SDAT Costs to a 90% Local Match-10% increase est	1.0000	1,402,000.00	1,402,000.00
Account <b>7120.130 - Other Non-Matching Expenses SDAT Expense Totals</b>		Transactions	1	\$1,402,000.00
Account <b>7170.100 - Benefits &amp; Insurance Property &amp; Liability Insurance</b>				
100.1090.070.7170.100	Comprehensive Collision Coverage Insurance (vehicles)	1.0000	136,450.00	136,450.00
100.1090.070.7170.100	Increase Benefits Department Property & Liability Insur	1.0000	1,239,550.00	1,239,550.00
Account <b>7170.100 - Benefits &amp; Insurance Property &amp; Liability Insurance Totals</b>		Transactions	2	\$1,376,000.00
Account <b>7500 - Other Expenses</b>				
100.1090.070.7500	County supplies, awards banquets exp based on trend	1.0000	20,000.00	20,000.00
100.1090.070.7500	Employee incentive - employee luncheons/picnic	1.0000	1,000.00	1,000.00
100.1090.070.7500	M&T Credit Card Mgmt fee	12.0000	15.00	180.00
100.1090.070.7500	Photography Commissioners	1.0000	750.00	750.00
100.1090.070.7500	PIA Requests	1.0000	30,000.00	30,000.00
Account <b>7500 - Other Expenses Totals</b>		Transactions	5	\$51,930.00
Location <b>070 - Government Center Totals</b>		Transactions	77	\$4,665,897.00
Location <b>075 - Other Government Buildings</b>				
Account <b>6550.028 - Building Site Expenses Cable</b>				
100.1090.075.6550.028	Cable exp based on trend	12.0000	11.00	132.00
Account <b>6550.028 - Building Site Expenses Cable Totals</b>		Transactions	1	\$132.00
Account <b>6550.030 - Building Site Expenses Carpet/VCT Cleaning</b>				
100.1090.075.6550.030	Carpet/vct exp based on trend	1.0000	200.00	200.00
Account <b>6550.030 - Building Site Expenses Carpet/VCT Cleaning Totals</b>		Transactions	1	\$200.00
Account <b>6550.040 - Building Site Expenses Cleaning Contract</b>				
100.1090.075.6550.040	Based on actual cleaning contract	12.0000	440.00	5,280.00
Account <b>6550.040 - Building Site Expenses Cleaning Contract Totals</b>		Transactions	1	\$5,280.00
Account <b>6550.050 - Building Site Expenses Custodial Supplies</b>				
100.1090.075.6550.050	Based on current year actuals	12.0000	220.00	2,640.00
Account <b>6550.050 - Building Site Expenses Custodial Supplies Totals</b>		Transactions	1	\$2,640.00



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1090 - Other General Government</b>				
Location <b>075 - Other Government Buildings</b>				
Account <b>6550.060 - Building Site Expenses Electricity</b>				
100.1090.075.6550.060	Based on prior & current year actuals	12.0000	2,052.00	24,624.00
		Transactions	1	<u>\$24,624.00</u>
Account <b>6550.060 - Building Site Expenses Electricity</b> Totals				
Account <b>6550.080 - Building Site Expenses Fire Alarm Testing</b>				
100.1090.075.6550.080	based on trend	1.0000	900.00	900.00
		Transactions	1	<u>\$900.00</u>
Account <b>6550.080 - Building Site Expenses Fire Alarm Testing</b> Totals				
Account <b>6550.081 - Building Site Expenses Fire Extinguishers</b>				
100.1090.075.6550.081	based on trend	1.0000	130.00	130.00
		Transactions	1	<u>\$130.00</u>
Account <b>6550.081 - Building Site Expenses Fire Extinguishers</b> Totals				
Account <b>6550.090 - Building Site Expenses General Maintenance Repairs</b>				
100.1090.075.6550.090	Based on trend	1.0000	5,000.00	5,000.00
		Transactions	1	<u>\$5,000.00</u>
Account <b>6550.090 - Building Site Expenses General Maintenance Repairs</b> Totals				
Account <b>6550.120 - Building Site Expenses Heating Propane</b>				
100.1090.075.6550.120	Propane backup generator	1.0000	300.00	300.00
		Transactions	1	<u>\$300.00</u>
Account <b>6550.120 - Building Site Expenses Heating Propane</b> Totals				
Account <b>6550.124 - Building Site Expenses HVAC Loop Water Treatment</b>				
100.1090.075.6550.124	based on trend	1.0000	520.00	520.00
		Transactions	1	<u>\$520.00</u>
Account <b>6550.124 - Building Site Expenses HVAC Loop Water Treatment</b> Totals				
Account <b>6550.140 - Building Site Expenses Internet Access</b>				
100.1090.075.6550.140	based on actual increase in cost	12.0000	700.00	8,400.00
		Transactions	1	<u>\$8,400.00</u>
Account <b>6550.140 - Building Site Expenses Internet Access</b> Totals				
Account <b>6550.180 - Building Site Expenses Pest Control/Termite Insp</b>				
100.1090.075.6550.180	based on trend	12.0000	56.00	672.00
		Transactions	1	<u>\$672.00</u>
Account <b>6550.180 - Building Site Expenses Pest Control/Termite Insp</b> Totals				
Account <b>6550.220 - Building Site Expenses Security Alarm Monitoring</b>				
100.1090.075.6550.220	based on trend	12.0000	130.00	1,560.00
		Transactions	1	<u>\$1,560.00</u>
Account <b>6550.220 - Building Site Expenses Security Alarm Monitoring</b> Totals				
Account <b>6550.230 - Building Site Expenses Security System Expenses</b>				
100.1090.075.6550.230	Security System Internet Charges Storage Bldg	12.0000	135.00	1,620.00
		Transactions	1	<u>\$1,620.00</u>
Account <b>6550.230 - Building Site Expenses Security System Expenses</b> Totals				
Account <b>6550.270 - Building Site Expenses Telephone</b>				
100.1090.075.6550.270	based on trend	12.0000	85.00	1,020.00
		Transactions	1	<u>\$1,020.00</u>
Account <b>6550.270 - Building Site Expenses Telephone</b> Totals				



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount	
<b>EXPENSES</b>					
Fund	<b>100 - General Fund</b>				
Department	<b>1090 - Other General Government</b>				
Location	<b>075 - Other Government Buildings</b>				
Account	<b>6550.280 - Building Site Expenses Tipping Fees</b>				
100.1090.075.6550.280	based on trend	1.0000	400.00	400.00	
	Account	6550.280 - Building Site Expenses Tipping Fees Totals	Transactions	1	\$400.00
Account	<b>6550.310 - Building Site Expenses Water &amp; Sewer</b>				
100.1090.075.6550.310	based on prior years actuals and current year exp	12.0000	450.00	5,400.00	
	Account	6550.310 - Building Site Expenses Water & Sewer Totals	Transactions	1	\$5,400.00
	Location	075 - Other Government Buildings Totals	Transactions	17	\$58,798.00
Location	<b>080 - State's Attorney Building</b>				
Account	<b>6550.030 - Building Site Expenses Carpet/VCT Cleaning</b>				
100.1090.080.6550.030	Based on prior year actuals	1.0000	835.00	835.00	
	Account	6550.030 - Building Site Expenses Carpet/VCT Cleaning Totals	Transactions	1	\$835.00
Account	<b>6550.040 - Building Site Expenses Cleaning Contract</b>				
100.1090.080.6550.040	Based on cleaning contract rates	1.0000	11,000.00	11,000.00	
	Account	6550.040 - Building Site Expenses Cleaning Contract Totals	Transactions	1	\$11,000.00
Account	<b>6550.050 - Building Site Expenses Custodial Supplies</b>				
100.1090.080.6550.050	Increase based on prior year actuals	1.0000	2,000.00	2,000.00	
	Account	6550.050 - Building Site Expenses Custodial Supplies Totals	Transactions	1	\$2,000.00
Account	<b>6550.060 - Building Site Expenses Electricity</b>				
100.1090.080.6550.060	Increase based on previous years actual	1.0000	40,000.00	40,000.00	
	Account	6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$40,000.00
Account	<b>6550.070 - Building Site Expenses Elevator Testing</b>				
100.1090.080.6550.070	Increase based on prior year actuals	1.0000	4,000.00	4,000.00	
	Account	6550.070 - Building Site Expenses Elevator Testing Totals	Transactions	1	\$4,000.00
Account	<b>6550.080 - Building Site Expenses Fire Alarm Testing</b>				
100.1090.080.6550.080	Based on trend	1.0000	553.00	553.00	
	Account	6550.080 - Building Site Expenses Fire Alarm Testing Totals	Transactions	1	\$553.00
Account	<b>6550.081 - Building Site Expenses Fire Extinguishers</b>				
100.1090.080.6550.081	Based on trend	1.0000	40.00	40.00	
	Account	6550.081 - Building Site Expenses Fire Extinguishers Totals	Transactions	1	\$40.00
Account	<b>6550.090 - Building Site Expenses General Maintenance Repairs</b>				
100.1090.080.6550.090	Based on trend	1.0000	5,000.00	5,000.00	
	Account	6550.090 - Building Site Expenses General Maintenance Repairs Totals	Transactions	1	\$5,000.00
Account	<b>6550.180 - Building Site Expenses Pest Control/Termite Insp</b>				
100.1090.080.6550.180	Pest control based on trend	1.0000	500.00	500.00	
	Account	6550.180 - Building Site Expenses Pest Control/Termite Insp Totals	Transactions	1	\$500.00



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1090 - Other General Government</b>				
Location <b>080 - State's Attorney Building</b>				
Account <b>6550.220 - Building Site Expenses Security Alarm Monitoring</b>				
100.1090.080.6550.220	Security Alarm based on trend	4.0000	150.00	600.00
		Transactions	1	<u>600.00</u>
		Account <b>6550.220 - Building Site Expenses Security Alarm Monitoring</b> Totals		
Account <b>6550.230 - Building Site Expenses Security System Expenses</b>				
100.1090.080.6550.230	Security System based on trend	1.0000	1,000.00	1,000.00
		Transactions	1	<u>1,000.00</u>
		Account <b>6550.230 - Building Site Expenses Security System Expenses</b> Totals		
Account <b>6550.250 - Building Site Expenses Sprinkler Testing</b>				
100.1090.080.6550.250	Sprinkler Testing based on trend	1.0000	760.00	760.00
		Transactions	1	<u>760.00</u>
		Account <b>6550.250 - Building Site Expenses Sprinkler Testing</b> Totals		
Account <b>6550.270 - Building Site Expenses Telephone</b>				
100.1090.080.6550.270	Telephone exp based on trend	1.0000	3,240.00	3,240.00
		Transactions	1	<u>3,240.00</u>
		Account <b>6550.270 - Building Site Expenses Telephone</b> Totals		
Account <b>6550.280 - Building Site Expenses Tipping Fees</b>				
100.1090.080.6550.280	Tipping Fees based on trend	1.0000	120.00	120.00
		Transactions	1	<u>120.00</u>
		Account <b>6550.280 - Building Site Expenses Tipping Fees</b> Totals		
Account <b>6550.300 - Building Site Expenses Trash Removal</b>				
100.1090.080.6550.300	Shred It Charges	12.0000	36.00	432.00
		Transactions	1	<u>432.00</u>
		Account <b>6550.300 - Building Site Expenses Trash Removal</b> Totals		
Account <b>6550.310 - Building Site Expenses Water &amp; Sewer</b>				
100.1090.080.6550.310	Water & Sewer based on prior yr actuals & current yr actuals	4.0000	437.00	1,748.00
		Transactions	1	<u>1,748.00</u>
		Account <b>6550.310 - Building Site Expenses Water &amp; Sewer</b> Totals		
		Location <b>080 - State's Attorney Building</b> Totals		
		Transactions	16	<u>\$71,828.00</u>
Location <b>085 - Bank Street Building</b>				
Account <b>6550.030 - Building Site Expenses Carpet/VCT Cleaning</b>				
100.1090.085.6550.030	Carpet cleaning based on trend	1.0000	450.00	450.00
		Transactions	1	<u>450.00</u>
		Account <b>6550.030 - Building Site Expenses Carpet/VCT Cleaning</b> Totals		
Account <b>6550.040 - Building Site Expenses Cleaning Contract</b>				
100.1090.085.6550.040	Based on cleaning contract rates	1.0000	4,000.00	4,000.00
		Transactions	1	<u>4,000.00</u>
		Account <b>6550.040 - Building Site Expenses Cleaning Contract</b> Totals		
Account <b>6550.050 - Building Site Expenses Custodial Supplies</b>				
100.1090.085.6550.050	Custodial Supplies based on last year actuals	1.0000	800.00	800.00
		Transactions	1	<u>800.00</u>
		Account <b>6550.050 - Building Site Expenses Custodial Supplies</b> Totals		
Account <b>6550.060 - Building Site Expenses Electricity</b>				
100.1090.085.6550.060	Electricity based on prior year actuals	1.0000	5,500.00	5,500.00
		Transactions	1	<u>5,500.00</u>
		Account <b>6550.060 - Building Site Expenses Electricity</b> Totals		



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1090 - Other General Government</b>				
Location <b>085 - Bank Street Building</b>				
Account <b>6550.080 - Building Site Expenses Fire Alarm Testing</b>				
100.1090.085.6550.080	Fire Alarm Testing based on prior year actuals	1.0000	360.00	360.00
Account <b>6550.080 - Building Site Expenses Fire Alarm Testing</b> Totals		Transactions	1	\$360.00
Account <b>6550.081 - Building Site Expenses Fire Extinguishers</b>				
100.1090.085.6550.081	Fire Extinguishers based on trend	1.0000	35.00	35.00
Account <b>6550.081 - Building Site Expenses Fire Extinguishers</b> Totals		Transactions	1	\$35.00
Account <b>6550.090 - Building Site Expenses General Maintenance Repairs</b>				
100.1090.085.6550.090	General Maintenance based on trend	1.0000	3,000.00	3,000.00
Account <b>6550.090 - Building Site Expenses General Maintenance Repairs</b> Totals		Transactions	1	\$3,000.00
Account <b>6550.120 - Building Site Expenses Heating Propane</b>				
100.1090.085.6550.120	Heating propane based on average of 4 year actuals	1.0000	3,000.00	3,000.00
Account <b>6550.120 - Building Site Expenses Heating Propane</b> Totals		Transactions	1	\$3,000.00
Account <b>6550.180 - Building Site Expenses Pest Control/Termite Insp</b>				
100.1090.085.6550.180	Pest control based on trend	12.0000	35.00	420.00
Account <b>6550.180 - Building Site Expenses Pest Control/Termite Insp</b> Totals		Transactions	1	\$420.00
Account <b>6550.220 - Building Site Expenses Security Alarm Monitoring</b>				
100.1090.085.6550.220	Security Alarm Monitoring based on trend	1.0000	250.00	250.00
Account <b>6550.220 - Building Site Expenses Security Alarm Monitoring</b> Totals		Transactions	1	\$250.00
Account <b>6550.270 - Building Site Expenses Telephone</b>				
100.1090.085.6550.270	Telephone based on trend	12.0000	125.00	1,500.00
Account <b>6550.270 - Building Site Expenses Telephone</b> Totals		Transactions	1	\$1,500.00
Account <b>6550.280 - Building Site Expenses Tipping Fees</b>				
100.1090.085.6550.280	Tipping Fees Based on trend	1.0000	50.00	50.00
Account <b>6550.280 - Building Site Expenses Tipping Fees</b> Totals		Transactions	1	\$50.00
Account <b>6550.300 - Building Site Expenses Trash Removal</b>				
100.1090.085.6550.300	Trash Removal based on trend	1.0000	600.00	600.00
Account <b>6550.300 - Building Site Expenses Trash Removal</b> Totals		Transactions	1	\$600.00
Account <b>6550.310 - Building Site Expenses Water &amp; Sewer</b>				
100.1090.085.6550.310	Water & Sewer based on previous year actuals	4.0000	225.00	900.00
Account <b>6550.310 - Building Site Expenses Water &amp; Sewer</b> Totals		Transactions	1	\$900.00
Location <b>085 - Bank Street Building</b> Totals		Transactions	14	\$20,865.00
Department <b>1090 - Other General Government</b> Totals		Transactions	240	\$7,984,091.00
Fund <b>100 - General Fund</b> Totals		Transactions	240	\$7,984,091.00
<b>EXPENSES</b> Totals		Transactions	240	\$7,984,091.00



1090

# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

Grand Totals	Transactions	240	<u>\$7,984,091.00</u>
--------------	--------------	-----	-----------------------

**DEPARTMENT BUDGET SUMMARY**

Department:	Other General Government	Department Number:	1090
Fund: 100	General Fund	Function:	General Government

**Mission Statement:**

The County Commissioners mission is to maintain clean, orderly and attractive appearance of grounds, structures and facilities. These include the Courthouse, Isle of Wight Office Building, Government Center, State's Attorney Building, Belt Street and Tourism/Economic Development Building. Tri County Council matching funds, MACO and NACO dues and Annual payment to the State to Operate the State Department of Assessment are also funded.

**PROGRAM SERVICES: (STATISTICS)**

- The State mandated Counties to fund the operating expenses for the State Department of Assessments and Taxation beginning FY2012. The rate of Local Share of SDAT shifted to 90% in FY26.
- Tri-County Council operates Shore Transit and the County is required to match its share for local mass transit costs in addition to Capital purchases.
- General Fund annual maintenance expenses are reviewed annually for County buildings.

**Expenditures:**

Expenditure Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Budget Request FY2027	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Supplies & Materials	3,318,772	5,863,478	2,345,144	2,999,589	28%
Maintenance & Services	701,794	799,449	1,044,994	1,330,435	27%
Other Charges	1,128,252	1,847,977	2,948,602	3,654,067	24%
Capital Outlay	0	0	0	0	0%
<b>Total</b>	<b>\$ 5,148,818</b>	<b>\$ 8,510,904</b>	<b>\$ 6,338,740</b>	<b>\$ 7,984,091</b>	<b>26%</b>

**Staffing (Full Time Equivalent):**

Position Title	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
<b>Total</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0%</b>

**Summary of Significant Budget Increase/Decrease Request**

Description of Increase/Decrease	\$ Inc/ Dec	% Inc/(Dec)
Increase SDAT cost by 10%. Increase in property/liability insurance. Increase for IT maintenance of cameras, Software for Tyler Permitting & Licensing, Bluebeam & GIP for DRP, Emergency Svcs request for hardware replacement. Tri-County Council requested increase in matching funds.	\$ 1,645,351	26%

**Contact Information**

Name:	Weston S. Young	Address 1:	1 West Market Street, Room 1103
Title:	Chief Administrative Officer	Address 2:	Government Center
Email:	admin@co.worcester.md.us	City/State:	Snow Hill, MD
Telephone:	410-632-1194	Zip Code:	21863

WORCESTER COUNTY  
PERSONAL COMPUTER FORM  
FY2026

Department/Agency Name: Other General Government

Department No. 100.1090.070

Key (N) for New or ( R) for Replacement

<u>N or R</u>	<u>Description:</u>	<u>Qty:</u>	<u>Cost:</u>	<u>Total:</u>
<u>    </u> Mini Computer	<u>MinisForum Mini Dektop</u>	<u>          </u>	<u>          \$400</u>	<u>          \$0</u>
<u>    </u> Laptop** ** with docking station	<u>Dell Latitude w/docking **</u>	<u>          </u>	<u>          \$2,100</u>	<u>          \$0</u>
<u>    </u> Laptop only	<u>Laptop w/o docking stn</u>	<u>          </u>	<u>          \$1,800</u>	<u>          \$0</u>
<u>    </u> Desktop w/dual video card ***does not include monitor	<u>Dell Optiplex ***</u>	<u>          </u>	<u>          \$900</u>	<u>          \$0</u>
<u>    </u> Docking Station	<u>Dell Dock Station Replicator</u>	<u>          </u>	<u>          \$300</u>	<u>          \$0</u>
<u>    </u> 24" Monitor	<u>Single Monitor</u>	<u>          </u>	<u>          \$175</u>	<u>          \$0</u>
<u>    </u> 32" Monitor	<u>Single Monitor</u>	<u>          </u>	<u>          \$280</u>	<u>          \$0</u>
<u>    </u> Laptop Tote	<u>Laptop Canvas Tote</u>	<u>          </u>	<u>          \$20</u>	<u>          \$0</u>
<u>R</u> iPad	<u>iPad</u>	<u>          2</u>	<u>          \$1,500</u>	<u>          \$3,000</u>
<b>TOTAL TO KEY TO ACCOUNT 6110.090</b>				<b><u>\$3,000</u></b>

Contact Susan McMichen with questions regarding personal computer requests at extension 1508 or email smcmichen@co.worcester.md.us

**PC To Be Replaced: (Give brief description of reason for replacment and computer # to be replaced).**

**Reason:**

**Computer # (i.e. WCIT0001):**

Funds for replacement ipads if any need repair/replaced

\_\_\_\_\_

\_\_\_\_\_

**\*\*Key into New World Systems budget under account 6110.090 - Supplies & Equipment, Computers & Printers. Use transactions to note quantity if more than one.**



**Quotation # Q-567759**

**1090**

**Date:** February 23, 2026

**Customer # 358521 Contract #**

County of Worcester  
 Emergency Services Dept  
 1 W Market St Rm 1002  
 Snow Hill, MD 21863-1193

ATTENTION: Matt Laick  
 PHONE:  
 EMAIL: mlaick@worcestermd.gov

**Environmental Systems Research Institute, Inc.**  
**380 New York St**  
**Redlands, CA 92373-8100**  
**Phone: (909) 793-2853**  
**DUNS Number: 06-313-4175 CAGE Code: 0AMS3**

*To expedite your order, please attach a copy of this quotation to your purchase order.*  
**Quote is valid from: 2/23/2026 To: 5/24/2026**

Material	Qty	Term	Unit Price	Total
193205	1	Year 1	\$28,000.00	\$28,000.00
Populations of 25,001 to 50,000 Small Government Enterprise Agreement Annual Subscription				
193205	1	Year 2	\$35,000.00	\$35,000.00
Populations of 25,001 to 50,000 Small Government Enterprise Agreement Annual Subscription				
193205	1	Year 3	\$42,200.00	\$42,200.00
Populations of 25,001 to 50,000 Small Government Enterprise Agreement Annual Subscription				

Subtotal:	\$105,200.00
Sales Tax:	\$0.00
Estimated Shipping and Handling (2 Day Delivery):	\$0.00
Contract Price Adjust:	\$0.00
<b>Total:</b>	<b>\$105,200.00</b>

Esri may charge a fee to cover expenses related to any customer requirement to use a proprietary vendor management, procurement, or invoice program.

<b>For questions contact:</b> Rob Hayward	<b>Email:</b> rhayward@esri.com	<b>Phone:</b> 703-506-9515 x8111
--	------------------------------------	-------------------------------------

The items on this quotation are subject to and governed by the terms of this quotation, the most current product specific scope of use document found at <https://assets.esri.com/content/dam/esrisites/media/legal/product-specific-terms-of-use/e300.pdf>, and your applicable signed agreement with Esri. If no such agreement covers any item quoted, then Esri's standard terms and conditions found at <https://go.esri.com/MAPS> apply to your purchase of that item. If any item is quoted with a multi-year payment schedule, Esri may invoice at least 30 days in advance of each anniversary date without the issuance of a Purchase Order, and Customer is required to make all payments without right of cancellation. Third-party data sets included in a quotation as separately licensed items will only be provided and invoiced if Esri is able to provide such data and will be subject to the applicable third-party's terms and conditions. If Esri is unable to provide any such data set, Customer will not be responsible for any further payments for the data set. US Federal government entities and US government prime contractors authorized under FAR 51.1 may purchase under the terms of Esri's GSA Federal Supply Schedule. Supplemental terms and conditions found at <https://www.esri.com/en-us/legal/terms/state-supplemental> apply to some US state and local government purchases. All terms of this quotation will be incorporated into and become part of any additional agreement regarding Esri's offerings. Acceptance of this quotation is limited to the terms of this quotation. Esri objects to and expressly rejects any different or additional terms contained in any purchase order, offer, or confirmation sent to or to be sent by buyer. Unless prohibited by law, the quotation information is confidential and may not be copied or released other than for the express purpose of system selection and purchase/license. The information may not be given to outside parties or used for any other purpose without consent from Esri. Delivery is FOB Origin for customers located in the USA.

**Esri Use Only:**

Cust. Name \_\_\_\_\_  
 Cust. # \_\_\_\_\_  
 PO # \_\_\_\_\_  
 Esri Agreement # \_\_\_\_\_

**SMALL ENTERPRISE AGREEMENT  
 COUNTY AND MUNICIPALITY GOVERNMENT  
 (E214-2)**

This Agreement is by and between the organization identified in the Quotation (“**Customer**”) and **Environmental Systems Research Institute, Inc. (“Esri”)**.

This Agreement sets forth the terms for Customer’s use of Products and incorporates by reference (i) the Quotation and (ii) the Master Agreement. Should there be any conflict between the terms and conditions of the documents that comprise this Agreement, the order of precedence for the documents shall be as follows: (i) the Quotation, (ii) this Agreement, and (iii) the Master Agreement. This Agreement shall be governed by and construed in accordance with the laws of the state in which Customer is located without reference to conflict of laws principles, and the United States of America federal law shall govern in matters of intellectual property. The modifications and additional rights granted in this Agreement apply only to the Products listed in Table A.

**Table A  
 List of Products**

**Uncapped Quantities (annual subscription)**

<b>ArcGIS Enterprise Software and Extensions</b> ArcGIS Enterprise (Advanced and Standard) ArcGIS Monitor ArcGIS Enterprise Extensions: ArcGIS 3D Analyst, ArcGIS Spatial Analyst, ArcGIS Geostatistical Analyst, ArcGIS Network Analyst, ArcGIS Data Reviewer	<b>ArcGIS Enterprise Additional Capability Servers</b> ArcGIS Image Server  <b>ArcGIS Online User Types</b> ArcGIS Online Viewer User Type  <b>ArcGIS Enterprise User Types</b> ArcGIS Enterprise Viewer User Type
---	---

**Capped Quantities (annual subscription)**

<b>ArcGIS Online User Types</b>		<b>ArcGIS Enterprise User Types</b>	
ArcGIS Online Contributor User Type	20	ArcGIS Enterprise Contributor User Type	20
ArcGIS Online Mobile Worker User Type	125	ArcGIS Enterprise Mobile Worker User Type	125
ArcGIS Online Creator User Type	125	ArcGIS Enterprise Creator User Type	125
ArcGIS Online Professional User Type	30	ArcGIS Enterprise Professional User Type	30
ArcGIS Online Professional Plus User Type	30	ArcGIS Enterprise Professional Plus User Type	30
<b>ArcGIS Pro (Add-on Apps) for ArcGIS Online Creator or Professional User Type</b>		<b>ArcGIS Pro (Add-on Apps) for ArcGIS Enterprise Creator or Professional User Type</b>	
ArcGIS 3D Analyst, ArcGIS Data Reviewer, ArcGIS Geostatistical Analyst, ArcGIS Network Analyst, ArcGIS Publisher, ArcGIS Spatial Analyst, ArcGIS Workflow Manager, ArcGIS Image Analyst	30 each	ArcGIS 3D Analyst, ArcGIS Data Reviewer, ArcGIS Geostatistical Analyst, ArcGIS Network Analyst, ArcGIS Publisher, ArcGIS Spatial Analyst, ArcGIS Workflow Manager, ArcGIS Image Analyst	30 each
<b>ArcGIS Online Apps and Other</b>		<b>ArcGIS Enterprise Apps and Other</b>	
ArcGIS Location Sharing for ArcGIS Online	30	ArcGIS Location Sharing for ArcGIS Enterprise	30
ArcGIS Online Service Credits	75,000	ArcGIS Advanced Editing User Type Extension for ArcGIS Enterprise	20

**Other Benefits**

Number of Esri User Conference registrations provided annually	3
Number of Tier 1 Help Desk individuals authorized to call Esri	3
Five percent (5%) discount on all individual commercially available instructor-led training classes at Esri facilities purchased outside this Agreement	

Customer may accept this Agreement by signing and returning the whole Agreement with (i) the Quotation attached, (ii) a purchase order, or (iii) another document that matches the Quotation and references this Agreement (“**Ordering Document**”). **ADDITIONAL OR CONFLICTING TERMS IN CUSTOMER’S PURCHASE ORDER OR OTHER DOCUMENT WILL NOT APPLY, AND THE TERMS OF THIS AGREEMENT WILL GOVERN.** This Agreement is effective as of the date of Esri’s receipt of an Ordering Document, unless otherwise agreed to by the parties (“**Effective Date**”).

**Term of Agreement:** Three (3) years

This Agreement supersedes any previous agreements, proposals, presentations, understandings, and arrangements between the parties relating to the licensing of the Products. Except as provided in Article 4—Product Updates, no modifications can be made to this Agreement.

Accepted and Agreed:

\_\_\_\_\_  
(Customer)

By: \_\_\_\_\_  
Authorized Signature

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**CUSTOMER CONTACT INFORMATION**

Contact: \_\_\_\_\_

Telephone: \_\_\_\_\_

Address: \_\_\_\_\_

Fax: \_\_\_\_\_

City, State, Postal Code: \_\_\_\_\_

E-mail: \_\_\_\_\_

Country: \_\_\_\_\_

Quotation Number (if applicable): \_\_\_\_\_

## 1.0—ADDITIONAL DEFINITIONS

In addition to the definitions provided in the Master Agreement, the following definitions apply to this Agreement:

“**Case**” means a failure of the Software or Online Services to operate according to the Documentation where such failure substantially impacts operational or functional performance.

“**Deploy**”, “**Deployed**” and “**Deployment**” mean to redistribute and install the Products and related Authorization Codes within Customer’s organization(s).

“**Fee**” means the fee set forth in the Quotation.

“**Maintenance**” means Tier 2 Support, Product updates, and Product patches provided to Customer during the Term of Agreement.

“**Master Agreement**” means the applicable master agreement for Esri Products incorporated by this reference that is (i) found at <https://www.esri.com/en-us/legal/terms/full-master-agreement> and available in the installation process requiring acceptance by electronic acknowledgment or (ii) a signed Esri master agreement or license agreement that supersedes such electronically acknowledged master agreement.

“**Product(s)**” means the products identified in Table A—List of Products and any updates to the list Esri provides in writing.

“**Quotation**” means the offer letter and quotation provided separately to Customer.

“**Technical Support**” means the technical assistance for attempting resolution of a reported Case through error correction, patches, hot fixes, workarounds, replacement deliveries, or any other type of Product corrections or modifications.

“**Tier 1 Help Desk**” means Customer’s point of contact(s) to provide all Tier 1 Support within Customer’s organization(s).

“**Tier 1 Support**” means the Technical Support provided by the Tier 1 Help Desk.

“**Tier 2 Support**” means the Esri Technical Support provided to the Tier 1 Help Desk when a Case cannot be resolved through Tier 1 Support.

## 2.0—ADDITIONAL GRANT OF LICENSE

**2.1 Grant of License.** Subject to the terms and conditions of this Agreement, Esri grants to Customer a personal, nonexclusive, nontransferable license solely to use, copy, and Deploy quantities of the Products listed in Table A—List of Products for the Term of Agreement (i) for the applicable Fee and (ii) in accordance with the Master Agreement.

**2.2 Consultant Access.** Esri grants Customer the right to permit Customer’s consultants or contractors to use the Products exclusively for Customer’s benefit. Customer will be solely responsible for compliance by consultants and contractors with this Agreement and will ensure that the consultant or contractor discontinues use of Products upon completion of work for Customer. Access to or use of Products by consultants or contractors not exclusively for Customer’s benefit is prohibited. Customer may not permit its consultants or contractors to install Software or Data on consultant, contractor, or third-party computers or remove Software or Data from Customer locations, except for the purpose of hosting the Software or Data on Contractor servers for the benefit of Customer.

## 3.0—TERM, TERMINATION, AND EXPIRATION

**3.1 Term.** This Agreement and all licenses hereunder will commence on the Effective Date and continue for the duration identified in the Term of Agreement, unless this Agreement is terminated earlier as provided herein. Customer is only authorized to use Products during the Term of Agreement. For an Agreement with a limited term, Esri does not grant Customer an indefinite or a perpetual license to Products.

**3.2 No Use upon Agreement Expiration or Termination.** All Product licenses, all Maintenance, and Esri User Conference registrations terminate upon expiration or termination of this Agreement.

**3.3 Termination for a Material Breach.** Either party may terminate this Agreement for a material breach by the other party. The breaching party will have thirty (30) days from the date of written notice to cure any material breach.

**3.4 Termination for Lack of Funds.** For an Agreement with government or government-

owned entities, either party may terminate this Agreement before any subsequent year if Customer is unable to secure funding through the legislative or governing body's approval process.

**3.5 Follow-on Term.** If the parties enter into another agreement substantially similar to this Agreement for an additional term, the effective date of the follow-on agreement will be the day after the expiration date of this Agreement.

## 4.0—PRODUCT UPDATES

**4.1 Future Updates.** Esri reserves the right to update the list of Products in Table A—List of Products by providing written notice to Customer. Customer may continue to use all Products that have been Deployed, but support and upgrades for deleted items may not be available. As new Products are incorporated into the standard program, they will be offered to Customer via written notice for incorporation into the Products schedule at no additional charge. Customer's use of new or updated Products requires Customer to adhere to applicable additional or revised terms and conditions in the Master Agreement.

**4.2 Product Life Cycle.** During the Term of Agreement, some Products may be retired or may no longer be available to Deploy in the identified quantities. Maintenance will be subject to the individual Product Life Cycle Support Status and Product Life Cycle Support Policy, which can be found at <https://support.esri.com/en/other-resources/product-life-cycle>. Updates for Products in the mature and retired phases may not be available. Customer may continue to use Products already Deployed, but Customer will not be able to Deploy retired Products.

## 5.0—MAINTENANCE

The Fee includes standard maintenance benefits during the Term of Agreement as specified in the most current applicable Esri Maintenance and Support Program document (found at <https://www.esri.com/en-us/legal/terms/maintenance>). At Esri's sole discretion, Esri may make patches, hot fixes, or updates available for download. No Software other

than the defined Products will receive Maintenance. Customer may acquire maintenance for other Software outside this Agreement.

### a. Tier 1 Support

1. Customer will provide Tier 1 Support through the Tier 1 Help Desk to all Customer's authorized users.
2. The Tier 1 Help Desk will be fully trained in the Products.
3. At a minimum, Tier 1 Support will include those activities that assist the user in resolving how-to and operational questions as well as questions on installation and troubleshooting procedures.
4. The Tier 1 Help Desk will be the initial point of contact for all questions and reporting of a Case. The Tier 1 Help Desk will obtain a full description of each reported Case and the system configuration from the user. This may include obtaining any customizations, code samples, or data involved in the Case.
5. If the Tier 1 Help Desk cannot resolve the Case, an authorized Tier 1 Help Desk individual may contact Tier 2 Support. The Tier 1 Help Desk will provide support in such a way as to minimize repeat calls and make solutions to problems available to Customer's organization.
6. Tier 1 Help Desk individuals are the only individuals authorized to contact Tier 2 Support. Customer may change the Tier 1 Help Desk individuals by written notice to Esri.

### b. Tier 2 Support

1. Tier 2 Support will log the calls received from Tier 1 Help Desk.
2. Tier 2 Support will review all information collected by and received from the Tier 1 Help Desk including preliminary documented troubleshooting provided by the Tier 1 Help Desk when Tier 2 Support is required.
3. Tier 2 Support may request that Tier 1 Help Desk individuals provide verification of information, additional information, or answers to additional questions to

supplement any preliminary information gathering or troubleshooting performed by Tier 1 Help Desk.

4. Tier 2 Support will attempt to resolve the Case submitted by Tier 1 Help Desk.
5. When the Case is resolved, Tier 2 Support will communicate the information to Tier 1 Help Desk, and Tier 1 Help Desk will disseminate the resolution to the user(s).

## 6.0—ENDORSEMENT AND PUBLICITY

This Agreement will not be construed or interpreted as an exclusive dealings agreement or Customer's endorsement of Products. Either party may publicize the existence of this Agreement.

## 7.0—ADMINISTRATIVE REQUIREMENTS

**7.1 OEM Licenses.** Under Esri's OEM or Solution OEM programs, OEM partners are authorized to embed or bundle portions of Esri products and services with their application or service. OEM partners' business model, licensing terms and conditions, and pricing are independent of this Agreement. Customer will not seek any discount from the OEM partner or Esri based on the availability of Products under this Agreement. Customer will not decouple Esri products or services from the OEM partners' application or service.

**7.2 Annual Report of Deployments.** At each anniversary date and ninety (90) calendar days prior to the expiration of this Agreement, Customer will provide Esri with a written report detailing all Deployments. Upon request, Customer will provide records sufficient to verify the accuracy of the annual report.

## 8.0—ORDERING, ADMINISTRATIVE PROCEDURES, DELIVERY, AND DEPLOYMENT

### 8.1 Orders, Delivery, and Deployment

- a. Upon the Effective Date, Esri will invoice Customer and provide Authorization Codes to activate the nondestructive copy protection program that enables Customer to download,

operate, or allow access to the Products. If this is a multi-year Agreement, Esri may invoice the Fee up to thirty (30) calendar days before the annual anniversary date for each year.

- b. Undisputed invoices will be due and payable within thirty (30) calendar days from the date of invoice. Esri reserves the right to suspend Customer's access to and use of Products if Customer fails to pay any undisputed amount owed on or before its due date. Esri may charge Customer interest at a monthly rate equal to the lesser of one percent (1.0%) per month or the maximum rate permitted by applicable law on any overdue fees plus all expenses of collection for any overdue balance that remains unpaid ten (10) days after Esri has notified Customer of the past-due balance.

- c. Esri's federal ID number is 95-2775-732.

- d. If requested, Esri will ship backup media to the ship-to address identified on the Ordering Document, FOB Destination, with shipping charges prepaid. Customer acknowledges that should sales or use taxes become due as a result of any shipments of tangible media, Esri has a right to invoice and Customer will pay any such sales or use tax associated with the receipt of tangible media.

**8.2 Order Requirements.** Esri does not require Customer to issue a purchase order. Customer may submit a purchase order in accordance with its own process requirements, provided that if Customer issues a purchase order, Customer will submit its initial purchase order on the Effective Date. If this is a multi-year Agreement, Customer will submit subsequent purchase orders to Esri at least thirty (30) calendar days before the annual anniversary date for each year.

- a. All orders pertaining to this Agreement will be processed through Customer's centralized point of contact.

- b. The following information will be included in each Ordering Document:

- (1) Customer name; Esri customer number, if known; and bill-to and ship-to addresses
- (2) Order number
- (3) Applicable annual payment due

## 9.0—MERGERS, ACQUISITIONS, OR DIVESTITURES

If Customer is a commercial entity, Customer will notify Esri in writing in the event of (i) a consolidation, merger, or reorganization of Customer with or into another corporation or entity; (ii) Customer's acquisition of another entity; or (iii) a transfer or sale of all or part of Customer's organization (subsections i, ii, and iii, collectively referred to as "**Ownership Change**"). There will be no decrease in Fee as a result of any Ownership Change.

- 9.1** If an Ownership Change increases the cumulative program count beyond the maximum level for this Agreement, Esri reserves the right to increase the Fee or terminate this Agreement and the parties will negotiate a new agreement.
- 9.2** If an Ownership Change results in transfer or sale of a portion of Customer's organization, that portion of Customer's organization will transfer the Products to Customer or uninstall, remove, and destroy all copies of the Products.
- 9.3** This Agreement may not be assigned to a successor entity as a result of an Ownership Change unless approved by Esri in writing in advance. If the assignment to the new entity is not approved, Customer will require any successor entity to uninstall, remove, and destroy the Products. This Agreement will terminate upon such Ownership Change.

## Granicus Budgetary Proposal for Worcester County MD

### ORDER DETAILS

**Prepared By:** Madelyn Bedard  
**Phone:**  
**Email:** madelyn.bedard@granicus.com  
**Order #:** Q-515240  
**Prepared On:** 16 Jan 2026  
**Expires On:** 14 Mar 2026

### ORDER TERMS

**Currency:** USD  
**Payment Terms:** Net 30 (Payments for subscriptions are due at the beginning of the period of performance.)  
**Current Subscription**  
**End Date:** 30 Jun 2026  
**Period of Performance:** 01 Jul 2026 - 30 Jun 2027

## PRICING SUMMARY

The pricing and terms within this Proposal are specific to the products and volumes contained within this Proposal.

<b>Renewing Subscription Fees</b>			
<b>Solution</b>	<b>Billing Frequency</b>	<b>Quantity/Unit</b>	<b>Annual Fee</b>
AVIOR Control Software License	Annual	1 Each	\$0.00
Avior™ 25	Annual	1 Each	\$13,156.97
Avior™ 25	Annual	1 Each	\$18,720.90
EASET™ 25	Annual	1 Each	\$0.00
Avior™ 15	Annual	1 Each	\$11,231.81
<b>SUBTOTAL:</b>			<b>\$43,109.68</b>

## TERMS & CONDITIONS

- This quote, and all products and services delivered hereunder are governed by the terms located at <https://granicus.com/legal/licensing>, including any product-specific terms included therein (the "License Agreement"). If your organization and Granicus has entered into a separate agreement or is utilizing a contract vehicle for this transaction, the terms of the License Agreement are incorporated into such separate agreement or contract vehicle by reference, with any directly conflicting terms and conditions being resolved in favor of the separate agreement or contract vehicle to the extent applicable.
- If submitting a Purchase Order, please include the following language: The pricing, terms and conditions of quote Q-515240 dated 16 Jan 2026 are incorporated into this Purchase Order by reference and shall take precedence over any terms and conditions included in this Purchase Order.
- This quote is exclusive of applicable state, local, and federal taxes, which, if any, will be included in the invoice. It is the responsibility of Worcester County MD to provide applicable exemption certificate(s).
- Any lapse in payment may result in suspension of service and will require the payment of a setup fee to reinstate the subscription.
  
- The terms and conditions set forth in the agreement effective 01 Jul 2024 (the "Agreement") are incorporated herein by reference.
- It is the customers responsibility to communicate any changes or provide updated schedules. Any meeting convened outside of the established meeting schedule shall require a minimum of forty-eight (48) hours' prior written notice to all relevant parties. The presence of a director at such meetings is not guaranteed. All such meetings will be shot in wide-screen format.



Worcester County Administration

One West Market St. Room 1103 | Snow Hill MD 21863 | (410) 632-1194 | [www.co.worcester.md.us](http://www.co.worcester.md.us)

TO: Worcester County Commissioners  
 FROM: Public Information Officer Kim Moses and Enterprise Fund Controller Ed Welch  
 DATE: January 20, 2026  
 RE: Funding Request for Public Information Act Management Software

---

To properly manage the increasing demand for public records<sup>1</sup>, staff within County Administration, Emergency Services, and the Sheriff's Office are seeking your approval to budget anticipated costs of \$16,555 plus a 3% inflationary increase per year for a Freedom of Information Act (FOIA) management software platform<sup>2</sup>.

The County currently manages Maryland Public Information Act (MPIA) requests through a fragmented, email-driven process involving spreadsheets, manual follow-ups, and inconsistent routing across all County departments. This manual approach lacks automated deadline tracking, standardized workflows, and centralized oversight. This increases the risk of missed statutory deadlines, inconsistent responses, and escalations to the Maryland Attorney General's Public Access Ombudsman.

While most MPIA requests are routine and require two hours or less of staff time per request, complex requests – requiring privilege review and multi-department coordination – consume disproportionate amounts of staff time and carry heightened legal risk. Additionally, the absence of online intake, automated fee estimates, and electronic payments results in delays, administrative rework, and wasted staff effort when requests are modified or withdrawn.

A dedicated FOIA management platform would replace manual tracking with automated workflows, deadline controls, and real-time oversight by County Administration and the Sheriff's Office without altering departmental routing authority. The platform would provide a centralized workspace to streamline complex requests, review and redact documents, and process payments. It would also offer the public a portal to submit and track the status of their requests, ask and respond to staff questions, and download available records.

Investing in FOIA management software will reduce compliance risk, prevent missed deadlines, improve transparency, and allow existing staff to manage growing PIA volume more efficiently without additional personnel.

---

<sup>1</sup> MPIA requests received by the County have increased by six-fold over the last five years as follows: 41 in 2021, 77 in 2022, 131 in 2023, 242 in 2024, and 243 in 2025.

<sup>2</sup> Software estimates are based on information obtained through product demonstrations and general pricing discussions with multiple FOIA management software vendors. Estimates reflect typical market pricing for comparable functionality and do not include proprietary or vendor-specific information.



**CivicPlus**

302 South 4th St. Suite 500  
 Manhattan, KS 66502  
 US

**Quote #:**  
**Date:**  
**Expires On:**

Statement of Work  
 Q-115296-1  
 1/16/2026 2:51 PM  
 6/30/2026

**Client:**  
 Worcester County, MD

**Bill To:**  
 WORCESTER COUNTY, MARYLAND

SALESPERSON	Phone	EMAIL	DELIVERY METHOD	PAYMENT METHOD
Josh Taylor	984-664-1626	josh.taylor@civicplus.com		Net 30

One-time(s)

QTY	PRODUCT NAME	DESCRIPTION	12 Month Value
1.00	NextRequest External Processor Implementation - Forte	Includes setting CivicPlus Pay configuration, configuring CivicPlus products for accepting payments, advanced troubleshooting with our partner's support.	USD 0.00
1.00	NextRequest PT Standard Implementation	Standard Implementation (Virtual Only): Admin Users: 1 Kickoff Call, 1 Admin Training. Staff Users have Access to a monthly webinar for general training and questions	USD 1,500.00

Recurring Service(s)

QTY	PRODUCT NAME	DESCRIPTION	12 Month Value
1.00	NextRequest External Processor Annual Fee - Forte	Pay Maintenance and Support Annual Fee	USD 1,785.00
1.00	NextRequest PT Standard Plan	NextRequest Standard Plan for local agencies; Unlimited Staff Users, Up to 10 Admin-Publisher Users, Up to 2TB Storage. Core Features: Review & Redaction Features, Payments, IT & Compliance Features	USD 12,788.00

List Price - Initial Term Total	USD 19,073.00
Total Investment - Initial Term	USD 16,073.00
Annual Recurring Services (Subject to Uplift)	USD 14,573.00

Initial Term	12 Months Beginning at Signing
Initial Term Invoice Schedule	100% Invoiced upon Signature Date

Renewal Procedure	Automatic 1 year renewal term, unless 60 days notice provided prior to renewal date
Annual Uplift	5% to be applied in year 2

This Statement of Work ("SOW") shall be subject to the terms and conditions of the CivicPlus Master Services Agreement and the applicable Solution and Services terms and conditions located at <https://www.civicplus.help/hc/en-us/p/legal-stuff> (collectively, the "Binding Terms"). By signing this SOW, Client expressly agrees to the terms and conditions of the Binding Terms throughout the term of this SOW.

Please note that this document is a SOW and not an invoice. Upon signing and submitting this SOW, Client will receive the applicable invoice according to the terms of the invoicing schedule outlined herein.

Client may issue purchase orders for its internal, administrative use only, and not to impose any contractual terms. Any terms contained in any such purchase orders issued by the Client are considered null and will not alter the Binding Terms, the Agreement or this SOW.

**Acceptance of Quote # Q-115296-1**

The undersigned acknowledges having read, understood, and agreed to be bound by the binding terms and conditions incorporated into this SOW. This SOW shall become effective as of the date of the last signature below ("Effective Date").

For CivicPlus Billing Information, please visit <https://www.civicplus.com/verify/>

Authorized Client Signature

CivicPlus

By (please sign):

By (please sign):

\_\_\_\_\_  
Printed Name:

\_\_\_\_\_  
Printed Name:

\_\_\_\_\_  
Title:

\_\_\_\_\_  
Title:

\_\_\_\_\_  
Date:

\_\_\_\_\_  
Date:

Organization Legal Name:

\_\_\_\_\_  
Billing Contact:

\_\_\_\_\_  
Title:

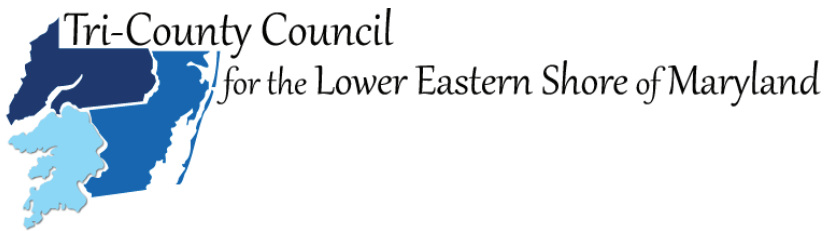
\_\_\_\_\_  
Billing Phone Number:

\_\_\_\_\_  
Billing Email:

\_\_\_\_\_  
Billing Address:

\_\_\_\_\_  
Mailing Address: (If different from above)

\_\_\_\_\_  
PO Number: (Info needed on Invoice (PO or Job#) if required)



**1090**

31901 TRI-COUNTY WAY  
SUITE 203  
SALISBURY, MARYLAND 21804  
PHONE: 410-341-8989  
FAX: 410-341-8988  
WWW.LOWERSHORE.ORG

2/25/2026

Theodore Elder, President  
Worcester County Commissioners  
One West Market Street , Room 1103  
Snow Hill, Maryland 21863-1195  
telder@co.worcester.md.us

Re: Tri-County Council/Shore Transit FY27 Request for Funding

Dear Commissioner Elder,

Please accept this letter as the Tri-County Council's request for economic development and public transit local match funding from your county. This support allows the Tri-County Council's Shore Transit Division to leverage the Federal and State funds available for public transportation service in our region. As was done last year the annual request for economic development funding is also included in the single consolidated letter of request for FY27. The economic development funding assists the Tri-County Council in hosting the annual Taste of the Eastern Shore legislative reception in Annapolis.

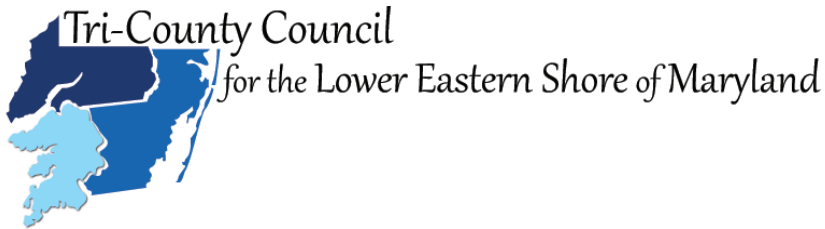
While Operating Grant funding methodology approved by MDOT and MTA for Locally Operated Transit Systems' (LOTS) favorably impacted our region by providing the opportunity to receive much needed additional Operating funds to support the public transit system, the additional Formula Funding requires a greater local match. Pandemic Funding, which has supplemented our budget for the past several years, has now been exhausted. In order to maintain the current transit service level, we need the additional Operating funds MDOT/MTA has allocated for our system. Which means, we must depend upon our local counties and community partners to fulfill the local match requirement.

Of significant note, the State's portion of match for Capital Funding remains at 5% for FY27. This means that the local match required for Capital Funding also will remain at 15% for FY27.



Serving Somerset, Wicomico and Worcester Counties





In a repeat of FY26, the Tri-County Council has updated its annual funding request format to include overall MTA grant financial information and local match funds breakdown for all lower shore counties. The details are in the attached document entitled Tri-County Council – County Funding Request for FY27. An overview is included below:

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 Transit Senior & Disabled Grant Match (SSTAP) - <i>Wicomico Only</i>	50,911	-	50,911	-
<b>TCC Funding Request Total</b>	<b>2,912,078</b>	<b>717,792</b>	<b>1,476,495</b>	<b>717,792</b>

Thank you for your support of the Tri-County Council and its Shore Transit, Lower Shore Workforce Alliance divisions. If you need more information, please feel free to contact me at 410-341-8989 or [gpadgham@tcclesmd.org](mailto:gpadgham@tcclesmd.org).

Sincerely,

Gregory Padgham  
Executive Director

Enclosure

CC

Weston Young [Weston.Young@co.worcester.md.us](mailto:Weston.Young@co.worcester.md.us)  
 Candace Savage [csavage@co.worcester.md.us](mailto:csavage@co.worcester.md.us)



Expenditures		1502 Wor-Wic Community College Budget Requested								
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount at 12/31/25	2025 Actual Amount	Department Comments	
EXPENSES										
<b>Department: 1502 - WOR-WIC Community College</b>										
<i>OTHR CHGS - Other Charges</i>										
7120.040	Other Non-Matching Expenses Appropriation for Wor-Wic	2,758,536.00	2,758,536.00	2,707,168.00	51,368.00	2%	1,353,582.00	2,618,000.00	Requested increase in FY27 budget.	
7120.115	Other Non-Matching Expenses Retirement	16,606.00	16,606.00	0.00	16,606.00	N/A	0.00	0.00	Potential Retirement Shift in Governor's Budget.	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$2,775,142.00	\$2,775,142.00	\$2,707,168.00	\$67,974.00	3%	\$1,353,582.00	\$2,618,000.00		
<b>Department Total: 1502 - WOR-WIC Community College</b>		<b>\$2,775,142.00</b>	<b>\$2,775,142.00</b>	<b>\$2,707,168.00</b>	<b>\$67,974.00</b>	<b>3%</b>	<b>\$1,353,582.00</b>	<b>\$2,618,000.00</b>		



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund	<b>100 - General Fund</b>			
Department	<b>1502 - WOR-WIC Community College</b>			
Account	<b>7120.040 - Other Non-Matching Expenses Appropriation for Wor-Wic</b>			
100.1502.7120.040	Wor-Wic Operating Requested Appropriation	1.0000	2,758,536.00	2,758,536.00
	Account <b>7120.040 - Other Non-Matching Expenses Appropriation for Wor-Wic</b> Totals	Transactions	1	<u>2,758,536.00</u>
Account	<b>7120.115 - Other Non-Matching Expenses Retirement</b>			
100.1502.7120.115	Potential shift in Governors Budget	1.0000	16,606.00	16,606.00
	Account <b>7120.115 - Other Non-Matching Expenses Retirement</b> Totals	Transactions	1	<u>\$16,606.00</u>
	Department <b>1502 - WOR-WIC Community College</b> Totals	Transactions	2	<u>\$2,775,142.00</u>
	Fund <b>100 - General Fund</b> Totals	Transactions	2	<u>\$2,775,142.00</u>
	<b>EXPENSES Totals</b>	<b>Transactions</b>	2	<u>\$2,775,142.00</u>
	Grand Totals	Transactions	2	<u>\$2,775,142.00</u>



32000 CAMPUS DR  
 SALISBURY MD 21804  
 410-334-2800  
 worwic.edu

MEMORANDUM

TO: Weston Young, Julie Giordano, and Laura Hurley  
 FROM: Deborah Casey, Ph.D.  
 DATE: February 13, 2026  
 RE: FY 2027 Budget Proposal

Attached for your review is Wor-Wic Community College’s proposed FY 2027 operating budget totaling \$38,747,897, representing an increase of \$2,287,758 (6.27%) over the approved FY 2026 budget (pages 10-13).

The proposed FY 2027 budget is aligned with the college’s mission to “Empower a diverse population of students to achieve success by delivering high-quality, affordable education, professional training, workforce development opportunities, and comprehensive student services that strengthen economic growth and improve the quality of life on the Lower Eastern Shore.” Budget development is guided by the college’s integrated strategic planning and assessment framework to ensure resources are directed toward priorities that support student success and institutional effectiveness.

Through the strategic planning process, the college regularly evaluates community needs and institutional performance. Each strategic goal is supported by defined benchmarks and performance measures, which are reviewed annually by the planning council and strategic priority teams. All departments complete annual assessments, and action plans are developed to address new initiatives or improve measurable outcomes. Each action plan includes identified resource needs and cost estimates and is documented within the college’s electronic assessment management system.

At the start of each annual budget cycle, budget officers participate in training that reinforces fiscal accountability, the importance of aligning budget requests with assessment-based action plans, and the analysis of current and prior-year expenditures. Line-item budget justifications are submitted electronically through the college’s budget module. All new initiative requests must clearly identify the strategic, academic, or departmental goals they support. Requests that most effectively advance strategic priorities receive highest consideration during final budget deliberations by the executive leadership team.

A summary of proposed FY 2027 operating budget changes is provided below, with detailed explanations on pages 2-5. Additional supporting information includes:

- Expenditure Budget by Function (requiring County approval) - page 8
- Maintenance and Repair Plan - pages 9
- Budget Model FY 2026 - FY 2035 - page 16

BOARD OF TRUSTEES

Russell W. Blake

Kimberly C. Gillis

Morgan Hazel

Martin T. Neat

Anna G. Newton

Lorraine Purnell-Ayres

Bill Turner

PRESIDENT

Deborah Casey, Ph.D.

SUMMARY OF BUDGET CHANGES

<u>Revenue Increases Over FY 2026:</u>	
Student Tuition and Fees	1,286,011
State - Cade Funding Formula Revenue	421,747
Local Share	
Wicomico County - \$348,632	
Worcester County - \$ 51,368	400,000
Wicomico County Adult Basic Education Grant	0
Miscellaneous Income	<u>180,000</u>
 Total Revenue Increase	 <u>\$2,287,758</u>
 <u>Expenditure Increases Over FY 2026:</u>	
Salaries	1,341,089
Fringe Benefits	306,978
Contractual Services	614,471
Supplies	76,398
Communications	9,000
Travel (Conferences and Meetings)	96,166
Grants and Subsidies	60,000
Utilities	(30,000)
Fixed Charges	50,000
Furniture and Equipment	(121,217)
Contingency	(115,127)
 Total Expenditure Increase	 <u>\$2,287,758</u>

REVENUES

Student Tuition and Fees - FY 2027 tuition and fee revenue is budgeted to increase by \$1,286,011. Enrollment growth continued in FY 2025, with final FTEs (full-time equivalent students) increasing 15.62% over FY 2024. Fall 2025 (FY 2026) total enrollment increased approximately 2% compared to last Fall. The FY 2027 budget is based on 1,700 credit FTEs and 810 continuing education and workforce development (CEWD)/ Adult Basic Education (ABE) FTEs, representing an 8.9% increase over FY 2026 budgeted FTEs. The four college student success reforms - expanding 7-week course offerings, promoting dual enrollment certificate completion, strengthening transfer success, and creating workforce partnerships and employment opportunities in high-demand fields - will drive progress toward our enrollment goals.

Wor-Wic’s FY 2025 cost per FTE was the second lowest of the seven small community colleges (page 14). For FY 2027, the in-county tuition rate will remain unchanged at \$136 per credit hour. The technology fee will increase from \$25 to \$29 per credit hour, reflecting rising technology costs (the last increase occurred in FY 2024). While not part of the operating budget, the student services fee will increase from \$2 to \$5 per credit hour, capped at \$60 per term. The student activities fee has not increased since FY 2011.

The college does not receive tuition revenue from adult basic education students, and continuing education and workforce development classes are billed differently due to customized training for individual businesses. Statutory tuition waivers and discounts, including a 25% dual enrollment tuition reduction, result in approximately \$420,000 in foregone revenue.

State - Funding Formula Revenue - State support for community colleges is determined by the Cade funding formula, which links funding to a percentage of per-student funding at selected Maryland public four-year institutions. While statute established a goal of 29%, the formula was fully funded at that level only in FY 2023 and FY 2024.

In FY 2025, the Governor's Budget Reconciliation and Financing Act permanently rebased the formula to 26.5%, resulting in significant reductions to community college funding. Legislative action partially restored the formula to 27.2%, where it remains for FY 2027.

The FY 2027 State budget maintains the same formula assumptions as FY 2026, including a three-year FTE averaging methodology and the absence of a hold-harmless provision. Wor-Wic's FY 2027 State allocation totals \$14,399,707 (including small college funding), an increase of \$421,747 or 3% over FY 2026.

Local Share - The college is requesting a \$400,000 increase in local funding for FY 2027. This includes \$7,561,464 from Wicomico County (an increase of \$348,632) and \$2,758,536 from Worcester County (an increase of \$51,368).

Local funding allocations are calculated using an audited five-year moving average of in-county full-time equivalent (FTE) enrollment. Based on the most recent data, Wicomico County is responsible for 73.27% of the local share and Worcester County for 26.73%, requiring a proportional reallocation of funding between the counties for FY 2027 (page 15). Joint approval of the college's operating budget is therefore required.

Statewide, community college funding in FY 2025 averaged 29.2% State support and 37.2% local support. At Wor-Wic, State aid accounted for 36.2% and local aid 27.2%. For FY 2027, these proportions are projected to be 37% State and 27% local. The State goal is for tuition, State aid and local aid to be shared equally, one third each.

Miscellaneous Income -- In an effort to grow our nursing program while maintaining the quality of our program, the college is budgeting \$495,000 from donated funds from the college's "Three-Way Challenge" campaign for the FY 2027 budget. The college is also requesting \$150,000 from the Wor-Wic Community College Foundation's General Fund. Interest income, a component of the miscellaneous income account, is budgeted at \$550,000. The college is budgeting \$200,000 from the college's fundraising efforts to support the Occupational Therapy Assistant and Physical Therapist Assistant programs (\$100,000 for each program). \$300,000 is proposed for miscellaneous items such as administrative fees, energy curtailment reimbursements and GovDeals sales. Also included in miscellaneous income is Wicomico County's support of the Adult Basic Education (ABE) program in the amount of \$150,000.

EXPENDITURES

Salaries – For FY 2027, the salaries budget is increasing by \$1,341,089 (6.32%), which includes new and converted positions, faculty promotions and overload, collective bargaining pay-related items, and part-time faculty/instructors, temporary staff, and student/work studies pay.

Wor-Wic maintains the second-lowest ratio of FTE employees per FTE student among Maryland's small community colleges (page 14). For FY 2027, the college is proposing to add new positions that support enrollment growth in high-demand programs, expand workforce training alignment with regional employer needs, improve technology and operational support, and launch intercollegiate athletics as an enrollment and engagement strategy. New positions are detailed on pages 6 and 7. The college is also converting a 10-month computer studies faculty position to a 12-month computer studies department head position, and a part-time administrative associate in advising to full-time.

The college conducted compensation studies in FY 2022 and FY 2024 to assess market competitiveness and internal equity. For FY 2027, we will determine the salary increase for eligible standard employees after finalizing compensation negotiations with full-time faculty. The college also continues to pay close attention to the Blueprint for Maryland's Future legislation, especially as it pertains to public school teacher compensation and how it impacts our competitiveness.

Fringe Benefits – The FY 2027 fringe benefits expenses are budgeted to increase by \$306,978 (4.22%). Medical expenses are increasing by \$325,000 (6.99%) due to inflation and current medical utilization. Currently, OPEB expenses are not funded. \$50,791 is budgeted to fund the Maryland Family Medical Leave employer contributions of .45% of total payroll, effective January 1, 2027.

Contractual Services – For FY 2027, contractual services are increasing by \$614,471 (15.25%), reflecting expanded instructional delivery, workforce training partnerships, required maintenance contracts, and compliance-related services. Examples include dual enrollment instruction provided at the high schools, student field trips, the use of the equipment for the CEWD heavy equipment operator course, interpreting services, pre-employment testing and background checks, Ed2Go consulting fees (offset by CEWD tuition and fees revenue), and legal fees.

Supplies – For FY 2027, the college's supplies budget is increasing by \$76,398 (5.91%). Increases include instructional supplies for courses, electrical supplies for facilities management to upgrade exterior pathway lighting and accreditation dues for health professions programs.

Communications – For FY 2027, the communications budget is increasing by \$9,000 (4.12%), which includes a \$5,000 increase in postage expenses and a \$4,000 increase for telephone and cell phone service.

Travel (Conferences and Meetings) – For FY 2027, the college's travel budget is increasing by \$96,166 (31.66%). The increase is a result of business, industry and program advisory committee meetings related to our instructional programs, as well as professional development opportunities for employees.

Grants and Subsidies – Grants and subsidies expenses are increasing by \$60,000 (11.68%) to adjust student waiver expenditures, including the 25% discount for dual enrollment students.

Utilities - The utilities budget for FY 2027 is decreasing by \$30,000 (-4.28%) based on energy utilization for the past several years. The college belongs to a consortium for electricity and utilizes solar energy from the parking lot canopies and the 10-acre offsite solar farm.

Fixed Charges - For FY 2027, the college is estimating an increase of \$50,000 (9.03%) for fixed expenses, which includes liability, worker's compensation, cyber liability, and other insurances. Rent for the Dragway for our criminal justice department and the Shorebirds Stadium parking lot for our CDL program, is also included.

Furniture and Equipment - For FY 2027, the college's budget for furniture and equipment is decreasing by \$112,217 (-62.11%). Equipment purchases include the replacement of a 19-year-old broiler in the culinary kitchen that is utilized for instruction, the replacement of the data center battery (end of its useful life) in the main server room, and a new utility cart suitable for land management workers and their tools.

Contingency - For FY 2027, the college's budget for contingency is decreasing by \$115,127 (-82.16%). The college can only afford to budget \$25,000 for contingency purposes for FY 2027.

NEW POSITIONS FOR FY 2027

	Salary With Benefits	Fiscal Note
<p><b>Nursing Faculty - 12 months</b></p> <p>This proposed 12-month faculty position will support the increased demand for laboratory and clinical instruction resulting from the planned expansion of the FY 2027 nursing cohort by 32 students. Expanding the cohort directly advances two of the college’s strategic priorities - increasing enrollment and improving graduation rates - by enabling greater student access to a high-demand, high-completion program. For FY 2027, the position will be fully funded through designated nursing expansion funds and will not impact the college’s operating budget.</p>	\$124,670	\$0
<p><b>Mathematics Faculty - 10 months</b></p> <p>This proposed 10-month faculty position will support the implementation and ongoing delivery of mathematics corequisite courses, a key strategy within the college’s Achieving the Dream initiative. Institutional data indicates that corequisite models significantly improve student retention and completion by accelerating student progression into and through credit-bearing mathematics. For FY 2027, this position will be funded through the reassignment of an existing vacant position, resulting in no additional budgetary impact.</p>	\$103,871	\$0
<p><b>Skilled Trades Coordinator</b></p> <p>This proposed 12-month, full-time administrative position will provide critical support for the continued growth of the college’s Continuing Education and Workforce Development (CEWD) trades programs, including contract training, grant-funded initiatives, and the increasing number of students and instructors served. The position will also oversee laboratory safety operations within the Guerrieri Technology Center. This role directly advances the college’s strategic priorities of increasing enrollment and improving graduation rates by strengthening workforce pathways, supporting lifelong learning, and expanding access to high-demand fields such as welding and advanced manufacturing through employer partnerships and aligned employment pipelines. Grant funding for this position concludes in June 2026, with the position transitioning to the operating fund beginning in FY 2027.</p>	\$90,091	\$90,091
<p><b>Administrative Associate I, Skilled Trades</b></p> <p>This proposed 12-month, full-time support staff position will provide administrative associate support to the Director of Continuing Education and Workforce Development (CEWD) Skilled Trades and Manufacturing Training. The position will enhance operational efficiency and program</p>	\$54,991	\$54,991

coordination in support of the college’s expanding short-term trades training and industry-recognized credential programs, which are key drivers of workforce alignment and enrollment growth. As demand for these programs continues to increase, this role will help support timely student onboarding, program delivery and graduation/completion ceremonies. Grant funding for this position concludes in June 2026, with the position transitioning to the operating fund beginning in FY 2027.

**Director of Athletics (January 2027 start date)**

This proposed 12-month, full-time administrative position will lead the launch of competitive athletics at the college by establishing the athletic program from the ground up. Responsibilities will include developing the program vision, hiring and supervising coaches, establishing policies and procedures, managing budgets, and ensuring compliance with conference regulations, Title IX, and college requirements. The position will also oversee facility and schedule coordination, support student-athlete academic success, and promote athletics as a strategy to increase enrollment, strengthen student engagement and retention, and enhance the college’s visibility within the community. For FY 2027, this position will be hired mid-year and funded through new initiative dollars, with no impact on the operating budget.

\$52,195      \$0

**Information Technology (IT) Support Technician**

This proposed 12-month, full-time support staff position will provide essential audiovisual and instructional technology support in classrooms, employee technology assistance, and timely front-line help desk services to the campus community. Serving in a hybrid capacity with both customer-facing and Level 1 technical responsibilities, the position ensures continuity of instruction, operational efficiency, and a positive user experience – directly supporting the college’s strategic priorities of student success and institutional effectiveness. Previously frozen for several years, this role is critical for technology support as reliance on digital tools continues to grow. For FY 2027, funding is partially offset through the elimination of temporary worker expenditures.

\$81,641      \$68,641

**Administrative Associate I, Information Technology**

This proposed 12-month, full-time support staff position will provide essential administrative support that allows the Chief Information Officer and IT staff to effectively serve a growing college community. By ensuring efficient operations, this position directly supports the college’s strategic priorities of student success and institutional effectiveness. Currently, the department does not have an administrative support position, making this role essential for departmental efficiency. For FY 2027, the position will be fully funded through the operating budget.

\$54,991      \$54,991

WOR-WIC COMMUNITY COLLEGE  
EXPENDITURE BUDGET BY FUNCTION  
FY 2027

	<u>AMOUNT</u>
<u>INSTRUCTION</u> This category includes expenditures for all activities that are part of the institution's instructional program, including credit and continuing education courses.	\$ 13,300,320
<u>INSTITUTIONAL SUPPORT</u> This category includes expenditures for administrative office activities including fiscal operations, information technology, institutional research, publications, and resource development.	\$ 8,673,022
<u>ACADEMIC SUPPORT</u> This category includes expenditures for library services, academic administration, and support services for instruction.	\$ 7,497,684
<u>PLANT</u> This category includes expenditures for the operation and maintenance of the physical plant and public safety.	\$ 4,797,448
<u>STUDENT SERVICES</u> This category includes expenditures for the offices of admissions, financial aid, registrar, counseling, recruitment, retention, student engagement and the vice president for enrollment management and student services.	\$ 3,998,424
<u>SCHOLARSHIPS</u> This category includes expenditures for scholarships and tuition waivers.	\$ 481,000
<b>TOTAL OPERATING BUDGET</b>	<b><u>\$ 38,747,897</u></b>
<u>MAINTENANCE AND REPAIR</u>	<u>\$ 500,000</u>

Note: County budget approval is by major function. Maintenance and repair is considered a major function.

MAINTENANCE AND REPAIR PLAN  
FISCAL YEAR 2027

<u>Project Description</u>	<u>Amount</u>
<p><u>Data Center Core Switch Hardware Replacement</u> Replace (2) core network switches in the college’s main server room that are 8 years old. The useful life of this critical IT equipment is eight years.</p>	\$155,000
<p><u>Data Center Firewall Replacement</u> Replace (1) backup data center firewall in the college’s main server room. This purchase will finalize the firewall hardware refresh project initiated in April 2025.</p>	\$70,000
<p><u>Mini-split HVAC Replacements</u> Replace mini-split HVAC units (3) that have exceeded their life expectancy; in Guerrieri Hall (2) and Henson Hall (1).</p>	\$60,000
<p><u>Miscellaneous Carpet &amp; Tile Replacement</u> Carpeting in several classrooms is deteriorating from spills and normal wear and tear.</p>	\$50,000
<p><u>Maintenance Building HVAC Replacement</u> The existing ground-mounted HVAC system is beyond its useful life and should be replaced because of heating and cooling deficiencies throughout the office areas. A feasibility study should be performed to determine related deficiencies in the thermostats, ductwork, and the BAS as well.</p>	\$45,000
<p><u>Guerrieri Hall Hot Water Heater Replacement</u> Replace 26 y/o water heater that is beyond its useful life.</p>	\$40,000
<p><u>Miscellaneous Engineering Services</u> Consulting services for future MEP, civil, or architectural projects.</p>	\$30,000
<p><u>Miscellaneous Roofing Repairs</u> Roofing services for unexpected leaks and minor defects.</p>	\$30,000
<p><u>Miscellaneous Hardscape Repairs</u> Repair cracked walkways, curb &amp; gutters, asphalt, and unit pavers as needed.</p>	\$20,000

**Total \$500,000.00**

\*No State or local funds are requested to fund the college’s Maintenance and Repair Plan. Priorities can change due to emergencies.

WOR-WIC COMMUNITY COLLEGE  
OPERATING BUDGET  
FY 2027

ACCOUNT NAME	ACCT #	Budget - 26	Request - 27
<b>REVENUE</b>			
1 Tuition & Fees	40010	10,897,179	12,183,190
2 State - Cade Formula	46100	13,977,960	14,399,707
3 Wicomico County	46200	7,212,832	7,561,464
3A Wicomico County - Adult Basic Education	46200	150,000	150,000
4 Worcester County	46300	2,707,168	2,758,536
5 Miscellaneous Income	47000	1,515,000	1,695,000
 6 GRAND TOTAL REVENUE		 36,460,139	 38,747,897
<b>EXPENSES</b>			
<b>SALARIES</b>			
7 Administration - Full-Time	55500	9,085,284	9,334,085
8 Administration - Part-Time	55510	0	0
9 Faculty - Full-Time	55600	5,739,984	6,136,060
10 Faculty - Part-Time / Overload	55610	1,910,726	2,312,596
11 Tutors - Part-Time	55650	0	0
12 Lab Instructors - Part-Time	55660	96,480	91,941
13 Consulting Services	55670	29,108	31,207
14 Professional Development	55690	0	0
15 Support Staff - Full-Time	55700	3,629,613	3,908,686
16 Support Staff - Part-Time	55710	489,968	480,512
17 Support Staff - Overtime	55720	26,850	24,420
18 Student Assistant	55800	36,960	34,750
19 Work Study	55810	26,883	36,709
20 Temporary Staff	55910	160,841	182,820
 21 Total Salaries		 21,232,697	 22,573,786
<b>FRINGE BENEFITS</b>			
22 Annual Leave	56890	45,000	45,000
23 Sick Leave	56880	15,000	15,000
24 Fica Tax	56910	1,618,116	1,724,103
25 Health Insurance	56920	4,648,107	4,973,107
26 Dental Insurance	56930	169,250	175,000
27 Life Insurance	56940	58,028	60,827
28 Disability Insurance	56950	55,143	57,807
29 Miscellaneous Fringe Benefits	56960	140,600	150,134
30 Unemployment Insurance	56970	35,000	35,000
31 Retirement Contributions	56980	234,000	234,000
32 OPEB Expenses	57000	100,000	0
33 Family Medical Leave MD .45%	56995	95,547	50,791
34 Graduate Reimbursement	56990	66,000	66,000
 35 Total Fringe Benefits		 7,279,791	 7,586,769

WOR-WIC COMMUNITY COLLEGE  
OPERATING BUDGET  
FY 2027

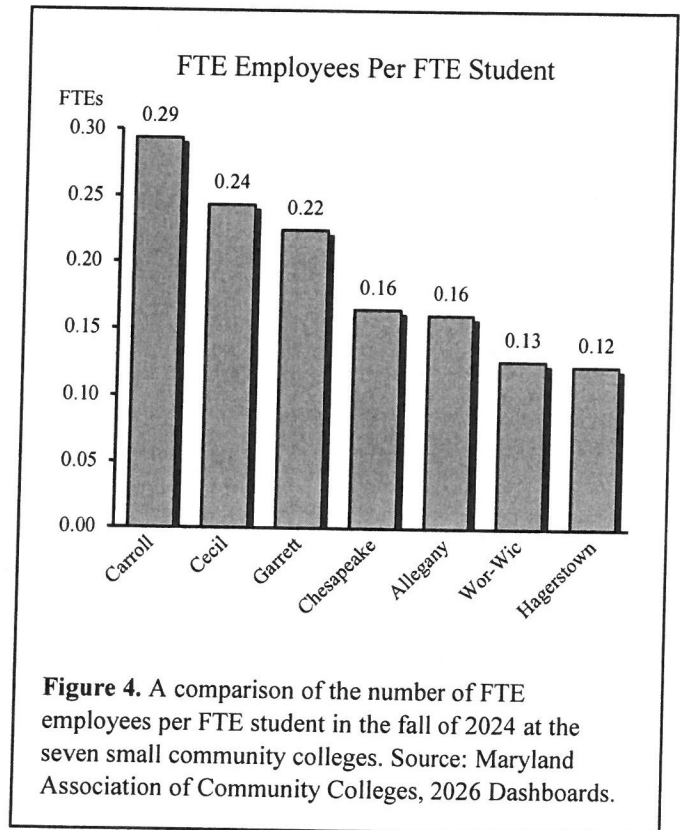
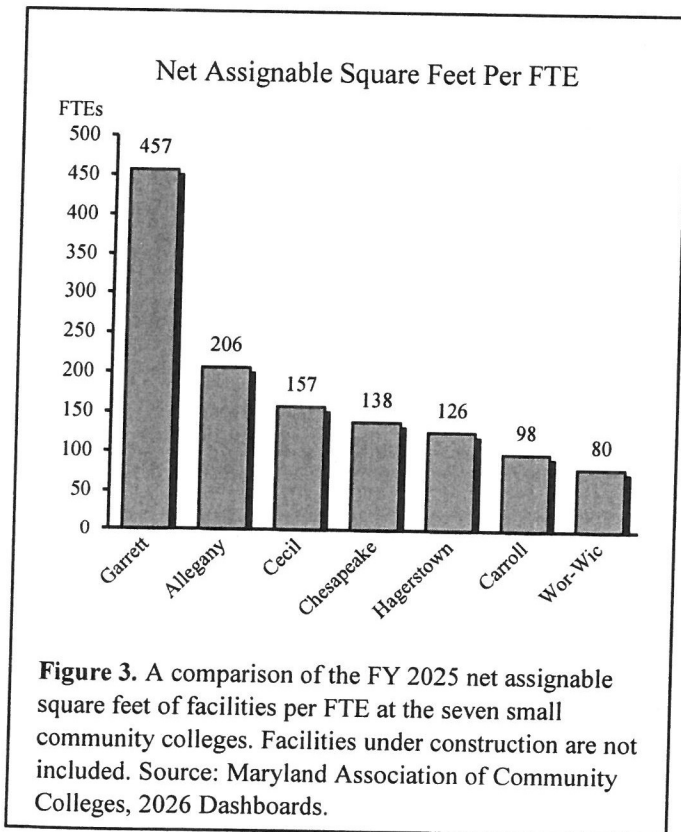
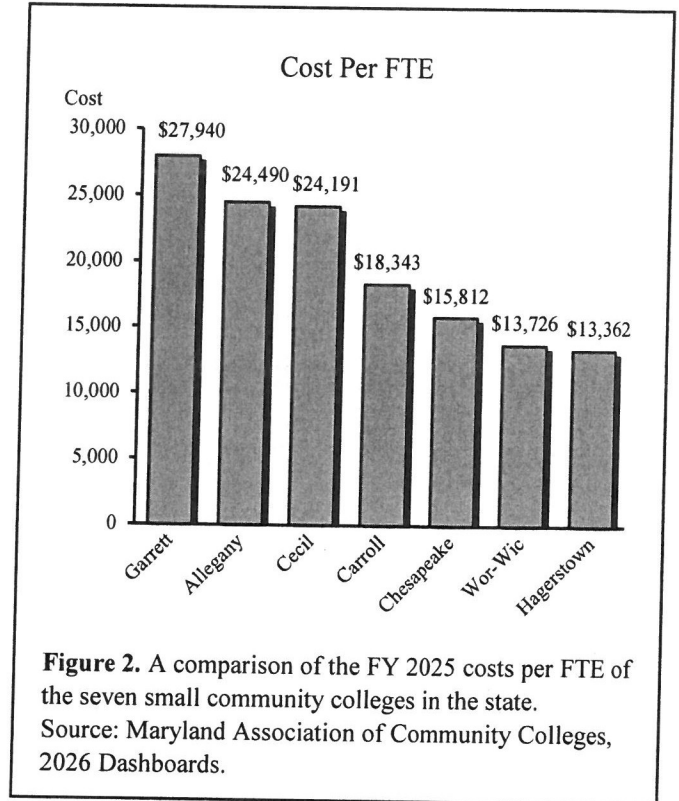
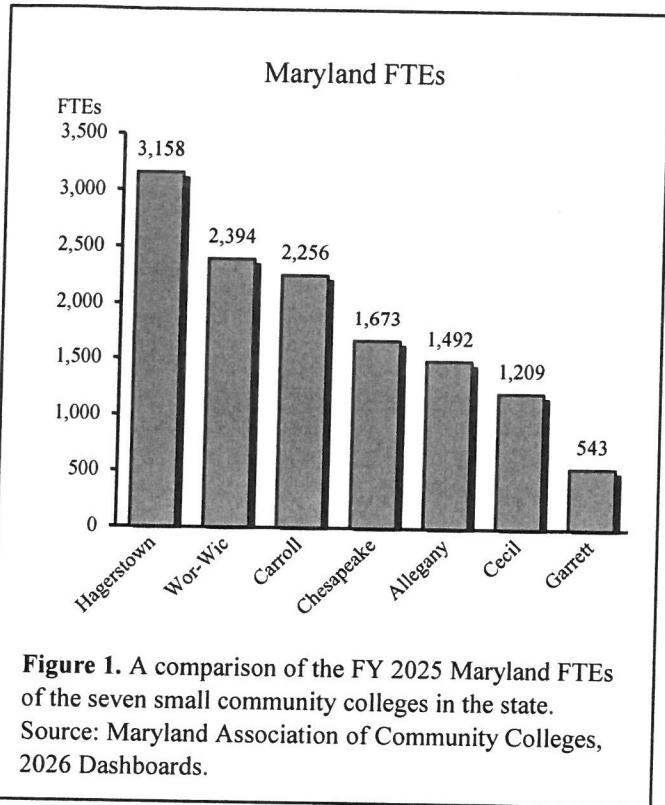
ACCOUNT NAME	ACCT #	Budget - 26	Request - 27
36 Total Salary & Fringe Benefits		28,512,488	30,160,555
CONTRACTUAL SERVICES			
37 Printing	60010	182,734	194,080
38 Advertising	60020	334,405	346,715
39 Promotional	60030	83,100	78,375
40 Consultants	60110	132,945	190,005
41 Student Stipend	60115	7,000	14,000
42 Honoraria/Guest Speaker	60120	11,550	11,450
43 Visiting Instructor Expense	60130	11,000	11,000
44 Program Development	60140	1,104	1,104
45 Ed2Go Consulting Fees	60150	125,000	300,000
46 Banking Services	60610	55,000	57,000
47 Legal Fees	60620	100,000	150,000
48 Auditing & Accounting Fees	60630	70,000	60,000
49 Leasehold Improvements	60720	0	0
50 Building Repairs	60730	200,000	175,000
51 Equipment Repair	60740	71,428	72,228
52 Equipment Rentals	60750	86,800	38,800
53 Temporary Services	60780	0	0
54 Uniform Rental	60790	20,000	22,000
55 Maintenance Contracts	60810	2,078,777	2,227,086
56 Copier Maintenance	60820	56,745	69,276
57 Misc. Contractual Services	60910	387,909	611,340
58 Media Center Services	60915	13,437	13,946
59 Total Contractual Services		4,028,934	4,643,405
SUPPLIES			
60 Instructional Supplies/Audio/Visual	61010	285,923	341,141
61 Software	61020	383,211	353,229
62 Reference Books / Trade Journals	61040	11,064	14,395
63 Office Supplies	61510	80,431	78,727
64 Building Supplies	61610	10,000	10,000
65 Housekeeping Supplies	61620	75,000	75,000
66 Mechanical Supplies	61630	5,000	5,000
67 Land Management Supplies	61640	34,000	34,000
68 Electrical Supplies	61660	18,000	28,300
69 Plumbing Supplies	61670	9,000	9,000
70 Occupational Safety Supplies	61680	9,400	9,000
71 Small Equipment - Under \$2,500	61710	60,230	41,226
72 Graduation	61810	34,000	36,500
73 Orientation	61820	28,550	28,735
74 Dues	61910	154,148	209,032

WOR-WIC COMMUNITY COLLEGE  
OPERATING BUDGET  
FY 2027

ACCOUNT NAME	ACCT #	Budget - 26	Request - 27
75 Catering	61930	70,778	72,868
76 Miscellaneous Supplies	61990	24,395	23,375
77 Total Supplies		1,293,130	1,369,528
COMMUNICATIONS			
78 Telephone	62010	25,600	27,600
79 Cell Phone	62020	18,000	20,000
80 Internet	62030	65,000	65,000
81 Postage	62110	110,000	115,000
82 Total Communications		218,600	227,600
CONFERENCES & MEETINGS			
83 Travel & Professional Development	63010	250,097	345,241
84 Interviewing Expense	63020	10,500	10,500
85 Business / Industry / PAC	63030	15,113	16,135
86 President's Fund	63210	3,000	3,000
87 Board Expense	63220	15,000	15,000
88 College Vehicle - Gas / Repair	63610	10,000	10,000
89 Total Travel		303,710	399,876
GRANTS/SUBSIDIES/MISC			
90 Board Scholarships	64020	55,000	55,000
91 SEOG Match	64120	10,000	10,000
92 Foster Care - Tuition Waiver	64210	10,000	15,000
93 Disability - Tuition Waiver	64220	8,000	8,000
94 Sr Citizen - Tuition Waiver	64230	90,000	100,000
95 National Guard Tuition Waiver	64240	2,500	2,500
96 Unaccompanied Homeless Youth - Tuition W	64250	60,000	95,000
97 Victims of Human Trafficking - Tuition Waiver	64260	500	500
98 Dual Enrollment - Tuition Waiver	64270	175,000	195,000
99 Student Accounts Expense	64310	100,000	90,000
100 Student Account Expense C/E	64320	2,500	2,500
101 Total Grants & Subsidies		513,500	573,500
UTILITIES			
102 Electricity	65010	575,000	540,000
103 Water and Sewer	65020	35,000	40,000
104 Gas	65030	90,000	90,000
105 Oil	65040	500	500
106 Total Utilities		700,500	670,500

WOR-WIC COMMUNITY COLLEGE  
 OPERATING BUDGET  
 FY 2027

ACCOUNT NAME	ACCT #	Budget - 26	Request - 27
<b>FIXED CHARGES</b>			
107 Insurance	66010	525,000	575,000
108 Classroom Rent	66110	29,000	29,000
109 Total Fixed Charges		554,000	604,000
<b>FURNITURE &amp; EQUIPMENT</b>			
110 Equipment - \$2,500 and Over	71100	195,150	73,933
111 Instructional Equipment - \$2,500 and Over	71110	0	0
112 Transportation Equip - \$2,500 and Over	71120	0	0
113 Data Processing Equip - \$2,500 and Over	71130	0	0
114 Maintenance Equip - \$2,500 and Over	71140	0	0
115 Total Furniture & Equipm't		195,150	73,933
<b>CONTINGENCY</b>			
116 Contingency	68990	140,127	25,000
117 Total Contingency		140,127	25,000
118 TOTAL EXPENSES		36,460,139	38,747,897



**WOR-WIC COMMUNITY COLLEGE  
ENROLLMENT - (FTES)  
COUNTY FTES - FIVE-YEAR MOVING AVERAGE**

**1502**

FY	Total Cty FTES	Wicomico			Worcester		
		FTES	5 Year Moving Ave.	%	FTES	5 Year Moving Ave.	%
00	1,380.27	954.71	860.79	68.29%	425.56	399.78	31.71%
01	1,493.98	1,003.51	900.21	67.89%	490.47	425.80	32.11%
02	1,686.09	1,124.14	964.56	67.81%	561.95	457.94	32.19%
03	1,834.57	1,283.22	1,053.51	68.31%	551.35	488.77	31.69%
04	1,907.30	1,342.16	1,141.55	68.75%	565.14	518.89	31.25%
05	1,927.77	1,348.79	1,220.36	68.95%	578.98	549.58	31.05%
06	1,905.68	1,337.47	1,287.16	69.49%	568.21	565.13	30.51%
07	1,985.15	1,432.84	1,348.90	70.55%	552.31	563.20	29.45%
08	2,113.14	1,491.09	1,390.47	70.66%	622.05	577.34	29.34%
09	2,327.23	1,664.55	1,454.95	70.91%	662.68	596.85	29.09%
10	2,538.48	1,818.81	1,548.95	71.25%	719.67	624.98	28.75%
11	2,725.50	1,966.42	1,674.74	71.63%	759.08	663.16	28.37%
12	2,481.59	1,753.42	1,738.86	71.35%	728.17	698.33	28.65%
13	2,290.73	1,597.58	1,760.16	71.18%	693.15	712.55	28.82%
14	2,080.65	1,437.71	1,714.79	70.76%	642.94	708.60	29.24%
15	2,185.62	1,573.35	1,665.70	70.80%	612.27	687.12	29.20%
16	2,126.78	1,522.38	1,576.89	70.62%	604.40	656.19	29.38%
17	2,074.11	1,484.22	1,523.05	70.79%	589.89	628.53	29.21%
18	2,051.81	1,478.64	1,499.26	71.26%	573.17	604.53	28.74%
19	1,979.64	1,439.51	1,499.62	71.97%	540.13	583.97	28.03%
20	1,786.72	1,286.46	1,442.24	71.97%	500.26	561.57	28.03%
21	1,593.75	1,109.68	1,359.70	71.67%	484.07	537.50	28.33%
22	1,545.30	1,130.40	1,288.94	71.95%	414.90	502.51	28.05%
23	1,523.73	1,144.90	1,222.19	72.50%	378.83	463.64	27.50%
24	1,725.36	1,272.85	1,188.86	72.71%	452.51	446.11	27.29%
25	2,017.72	1,501.21	1,231.81	73.27%	516.51	449.36	26.73%

FTES - Full-Time Equivalent Student

WOR-WIC COMMUNITY COLLEGE - REVENUE AND BUDGET MODEL THROUGH FY 2035

	PROJECT 2026	PROJECT 2027	PROJECT 2028	PROJECT 2029	PROJECT 2030	PROJECT 2031	PROJECT 2032	PROJECT 2033	PROJECT 2034	PROJECT 2035
CREDIT TUITION AND FEES	9,117,179	10,238,190	10,570,931	10,914,486	11,269,207	11,635,456	12,013,609	12,404,051	12,807,183	13,223,416
NON CREDIT TUITION AND FEES	1,780,000	1,945,000	1,972,105	1,999,035	2,072,047	2,114,396	2,161,826	2,216,089	2,264,104	2,314,006
TOTAL TUITION AND FEES	10,897,179	12,183,190	12,543,037	12,913,522	13,341,254	13,749,852	14,175,435	14,620,141	15,071,286	15,537,423
FEDERAL										
STATE - CADE FORMULA	13,977,960	14,399,707	14,831,698	15,276,649	15,734,949	16,206,997	16,693,207	17,194,003	17,709,823	18,241,118
WICOMICO	7,212,832	7,561,464	7,788,308	8,021,957	8,262,616	8,510,494	8,765,809	9,028,783	9,299,647	9,578,636
WORCESTER	2,707,168	2,758,536	2,841,292	2,926,531	3,014,327	3,104,757	3,197,899	3,293,836	3,392,651	3,494,431
INTEREST & MISC REV	1,665,000	1,845,000	1,863,450	1,882,085	1,900,905	1,919,914	1,939,114	1,958,505	1,978,090	1,997,871
TOTAL REVENUE	36,460,139	38,747,897	39,867,785	41,020,743	42,254,051	43,492,015	44,771,464	46,095,268	47,451,498	48,849,478
BUDGET	36,460,139	38,747,897	39,867,785	41,020,743	42,254,051	43,492,015	44,771,464	46,095,268	47,451,498	48,849,478
BUDGET \$ INCREASE	1,508,230	2,287,758	1,119,888	1,152,958	1,233,307	1,237,964	1,279,449	1,323,804	1,356,230	1,397,981
BUDGET % INCREASE	4.32%	6.27%	2.89%	2.89%	3.01%	2.93%	2.94%	2.96%	2.94%	2.95%
SALARIES AND F/B	28,512,488	30,160,555	31,065,372	31,997,333	32,957,253	33,945,970	34,900,000	36,000,000	37,080,000	38,192,400
CONTRACTED SERV.	4,028,934	4,643,405	4,805,924	4,974,132	5,148,226	5,328,414	5,514,909	5,707,930	5,907,708	6,099,478
SUPPLIES	1,293,130	1,369,528	1,410,614	1,452,932	1,496,520	1,541,416	1,587,658	1,635,288	1,684,347	1,734,877
COMMUNICATIONS	218,600	227,600	229,876	232,175	234,497	236,841	239,210	241,602	244,018	246,458
CONFERENCES	303,710	399,876	407,874	416,031	424,352	432,839	441,495	450,325	459,332	468,518
GRANTS / SUBSIDIES	513,500	573,500	582,103	590,834	599,697	608,692	617,822	627,090	636,496	646,043
UTILITIES	700,500	670,500	675,864	681,271	686,721	692,215	697,753	703,335	708,961	714,633
FIXED CHARGES	554,000	604,000	619,100	634,578	650,442	666,703	683,371	700,455	717,966	735,915
CONTINGENCY	140,127	25,000	31,059	25,000	25,000	15,000	30,000	15,000	0	0
FURNITURE & EQUIP.	195,150	73,933	40,000	16,458	31,344	23,924	59,246	14,243	12,670	11,155
TOTAL EXPENSES	36,460,139	38,747,897	39,867,785	41,020,743	42,254,051	43,492,014	44,771,464	46,095,268	47,451,498	48,849,478

## Wicomico - Worcester Fund

**1502**

	WICOMICO	WORCESTER	TOTAL
FY 2020 Reduction for County Budget Assistance	0.00	0.00	0.00
June 30, 2020, Fund Balance	1,002,144.17	692,081.83	1,694,226.00
FY 2020 Addition per Audit	18,822.62	7,591.38	26,414.00
FY 2021 Reduction for Operating Budget	(287,880.00)	0.00	287,880.00
Jan 2021, Fund Balance	714,264.17	692,081.83	1,406,346.00
FY 2021 Addition per Audit	270,257.70	105,256.68	375,514.38
June 30, 2021 Fund Balance	984,521.87	797,338.51	1,781,860.38
FY 2022 Additions per Audit	67,093.51	26,130.77	93,224.28
June 30, 2022 Fund Balance	1,051,615.38	823,469.28	1,875,084.66
FY 2023 Additions per Audit	98,790.09	39,050.13	137,840.22
June 30, 2023 Fund Balance	1,150,405.47	862,519.41	2,012,924.88
FY 2024 Additions per Audit	14,040.48	5,473.74	19,514.22
June 30, 2024 Fund Balance	1,164,445.95	867,993.15	2,032,439.10
FY 2025 Additions Per Audit	112,497.70	42,671.54	155,169.24
June 30, 2025 Fund Balance	1,276,943.65	910,664.69	2,187,608.34

6% of \$36,460,139 for FY 2026 Operating Budget = \$2,187,608

Revenues		1702 Other Natural Resources Budget Requested							
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount at 12/31/25	2025 Actual Amount	Department Comments
<b>Department: 1702 - Other Natural Resources</b>									
<i>INTGOV ST - Intergovernmental - State Revenues</i>									
5925	MALPF Admin Fee	15,000.00	15,000.00	15,000.00	0.00	0%	0.00	26,683.00	
<i>Account Total: Intergovernmental - State Revenues</i>		\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	0%	\$0.00	\$26,683.00	
<b>Department Total: 1702 - Other Natural Resources</b>		<b>\$15,000.00</b>	<b>\$15,000.00</b>	<b>\$15,000.00</b>	<b>\$0.00</b>	<b>0%</b>	<b>\$0.00</b>	<b>\$26,683.00</b>	

Expenditures		1702 Other Natural Resources Budget Requested							
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount at 12/31/25	2025 Actual Amount	Department Comments
<b>Department: 1702 - Other Natural Resources</b>									
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6170.010	Program Expense Spongy Moth Control	50,000.00	50,000.00	50,000.00	0.00	0%	0.00	1,890.00	
<i>Account Classification Total: Supplies &amp; Materials</i>		\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	0%	\$0.00	\$1,890.00	
<i>OTHR CHGS - Other Charges</i>									
7100.180	County Grants Soil Conservation	12,000.00	12,000.00	12,000.00	0.00	0%	12,000.00	12,000.00	
7130.030	Matching Appropriation Conservation Easements	13,800.00	13,800.00	13,800.00	0.00	0%	9,700.00	54,700.00	
7130.040	Matching Appropriation Md Agri Land Preservation Fund	50,000.00	50,000.00	50,000.00	0.00	0%	0.00	50,000.00	
7130.050	Matching Appropriation Beach Maintenance	490,000.00	1,000,000.00	490,000.00	510,000.00	104%	380,534.51	382,744.21	MD DNR Estimated County portion match increase.
<i>Account Classification Total: Other Charges</i>		\$565,800.00	\$1,075,800.00	\$565,800.00	\$510,000.00	90%	\$402,234.51	\$499,444.21	
<b>Department Total: 1702 - Other Natural Resources</b>		\$615,800.00	\$1,125,800.00	\$615,800.00	\$510,000.00	83%	\$402,234.51	\$501,334.21	



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1702 - Other Natural Resources</b>				
Account <b>6170.010 - Program Expense Spongy Moth Control</b>				
100.1702.6170.010	Based on previous years actuals	1.0000	50,000.00	50,000.00
Account <b>6170.010 - Program Expense Spongy Moth Control</b> Totals		Transactions	1	<u>\$50,000.00</u>
Account <b>7100.180 - County Grants Soil Conservation</b>				
100.1702.7100.180	Soil conservation requested grant	1.0000	12,000.00	12,000.00
Account <b>7100.180 - County Grants Soil Conservation</b> Totals		Transactions	1	<u>\$12,000.00</u>
Account <b>7130.030 - Matching Appropriation Conservation Easements</b>				
100.1702.7130.030	Matching Conservation Easement \$ per Bob State Commitments	1.0000	13,800.00	13,800.00
Account <b>7130.030 - Matching Appropriation Conservation Easements</b> Totals		Transactions	1	<u>\$13,800.00</u>
Account <b>7130.040 - Matching Appropriation Md Agri Land Preservation Fund</b>				
100.1702.7130.040	Based on match committment	1.0000	50,000.00	50,000.00
Account <b>7130.040 - Matching Appropriation Md Agri Land Preservation Fund</b> Totals		Transactions	1	<u>\$50,000.00</u>
Account <b>7130.050 - Matching Appropriation Beach Maintenance</b>				
100.1702.7130.050	DNR Estimate needed for beach replenishment match increase	1.0000	1,000,000.00	1,000,000.00
Account <b>7130.050 - Matching Appropriation Beach Maintenance</b> Totals		Transactions	1	<u>\$1,000,000.00</u>
Department <b>1702 - Other Natural Resources</b> Totals		Transactions	5	<u>\$1,125,800.00</u>
Fund <b>100 - General Fund</b> Totals		Transactions	5	<u>\$1,125,800.00</u>
<b>EXPENSES Totals</b>		<b>Transactions</b>	<b>5</b>	<u><b>\$1,125,800.00</b></u>
Grand Totals		Transactions	5	<u><u>\$1,125,800.00</u></u>

**DEPARTMENT BUDGET SUMMARY**

Department or Agency:	Other Natural Resources	Department Number:	1702
Fund: 100	General Fund	Function:	Conservation of Natural Resources

**MISSION STATEMENT:**

This portion of the budget provides funding for the conservation of natural resources including Gypsy Moth Control, the county grant to the Worcester Soil Conservation District, the matching appropriation of the Maryland Agricultural Land Preservation Fund and the Annual Ocean Beach Replenishment Fund.

**PROGRAM SERVICES: (STATISTICS)**

- The annual payment to Maryland Department of Natural Resources for the Ocean Beach Replenishment Fund is estimated at \$1,000,000 for FY27
- The County pays for annual Gypsy Moth Surveys conducted by the Maryland Department of Agriculture.
- Matching County funds for Rural Legacy Easements and other Conservation projects are expensed through the Other Natural Resources.

**Statistical Data:**

Description of Statistal Data	Actual FY2024	Actual FY2025	Estimate FY2026	Estimate FY2027

**Expenditures:**

Expenditure Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Budget Request FY2027	% Change
Personnel Services					0.0%
Supplies & Materials	8,138	1,890	50,000	50,000	0.0%
Maintenance & Services					0.0%
Other Charges	452,867	499,444	565,800	1,075,800	90.1%
Interfund Charges					0.0%
Capital Outlay					0.0%
Debt Service					0.0%
<b>Total</b>	<b>461,005</b>	<b>501,334</b>	<b>615,800</b>	<b>1,125,800</b>	<b>83%</b>

**Staffing (Full Time Equivalent):**

Position Title	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
No County Personnel	0.0	0.0	0.0	0.0	0%
<b>Total</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0%</b>

**Summary of Significant Budget Increase/Decrease Request**

Description of Increase/Decrease	\$ Increase/Decrease	% Inc/(Dec)
Projected increase in Matching Appropriation for Beach Maintenance	\$ 510,000	83%

**Contact Information**

Name:	Weston S. Young	Address 1:	1 West Market Street, Room 1103
Title:	Chief Administrative Officer	Address 2:	Government Center
Email:	admin@co.worcester.md.us	City/State:	Snow Hill, MD
Telephone:	410-632-1194	Zip Code:	21863



Worcester County
Office of the County Commissioners
Government Center
1 West Market Street, Room 1103
Snow Hill, Maryland 21863-1195

To be completed by County:
Funding Type:
Funding Request:
G/L Acct. No.

WORCESTER COUNTY GOVERNMENT GRANT APPLICATION
FISCAL YEAR 2027

Section I. Applicant Information

Name of Applicant Organization: Worcester Soil Conservation District

Mailing Address: 304 Commerce Street

City, State, Zip Code: Snow Hill, Maryland 21863

Project/Service Contact Person: Chelsea Tyson, District Manager

Phone Number 443-234-3016 Email Address: chelsea.tyson@maryland.gov

Applicant's Federal Identification Number: 52-6002701 (TIN)

Please check one: Profit Individual Non-profit

Non-profit status: 501c3 Other

FY2025 Grant Amount Requested from Worcester County Government: \$12,000.00

This grant request covers July 1, 2026 – June 30, 2027.

Prior Year Award of County Nonprofit Grant Program Funds:

Table with 3 columns: FY2023-2024, FY2024-2025, FY2025-2026. Values: \$12,000.00, \$12,000.00, \$12,000.00

Are you seeking other sources of funding other than Worcester County Government? Yes No

If yes, approximately what percentage of the project's funding does the County grant represent? %

Please check your type of Grant Funding Request (choose all that apply)

- Project Funding Operational/Service Funding
Personnel Funding Purchase of property
Matching grant \* (grantee's required cash or in-kind contribution to a project)
Other

No. of volunteers: 0 No. of paid employees: 4

Please indicate your organization type:

- Health Human Services
Culture and the Arts Community Affairs
Education Historic Preservation

Primary age group to be served by this grant:

- Up to 5 years of age
- 5-18 year olds
- Adults
- Other (please describe): \_\_\_\_\_
- 65+
- All ages

Number of people this grant will serve:

- Less than 10
- 11-25
- 26-50
- 50-100
- 100+

**Section II. Grant Request Budget Form (must use this form)**

**A. Program Funding Sources:** (identify ALL sources of funding applied to this program, not entire organization revenue if not applicable to request). Attach additional pages, if needed:

<u>FY2024 Estimate</u>	<u>Cash (A)</u>	<u>In Kind (B)</u>
1. Worcester County Request	\$ 12,000.00	\$ _____
2. _____	\$ _____	\$ _____
3. _____	\$ _____	\$ _____
4. _____	\$ _____	\$ _____
5. _____	\$ _____	\$ _____
6. _____	\$ _____	\$ _____

*Total Cash (A)* = \$ 12,000.00      *Total In Kind (B)* = \$ \_\_\_\_\_

**B. Operating / Program Expenses:** (Please enter the total projected budget for the program (not entire organization expense if not applicable to request).

<u>Program Expense Estimate</u>	<u>Total Amount</u>	<u>Source of Estimate</u>
1. Salary/Wages/Benefits	\$ _____	_____
2. Professional Fees	\$ _____	_____
4. Operations	\$ _____	_____
5. Supplies	\$ 2,000.00	_____
6. Equipment	\$ _____	_____
7. Other PDA Support	\$ 10,000.00	_____
8. Other _____	\$ _____	_____
9. Other _____	\$ _____	_____
10. _____	\$ _____	_____

*Total project expenses: (C)* = \$ 12,000.00

The Total Revenue (A+B) \$ 12,000.00 must equal the Total Project Expense (C) \$ 12,000.00

**Section III. Program Details Form (must use this form)**

---

**PROGRAM GOAL(S) & STRATEGIES TO ACHIEVE STATED PROGRAM GOALS-** Please identify the specific goals and strategies that will enable your organization to achieve the goals. Please list activities, start and end dates and frequency of activities (ex. One time event, weekly activity, etc.) Please limit to 3 goals.

**GOAL 1:**

Work directly with landowners to perform drainage maintenance, addressing concerns with the Public Drainage Associations (PDAs) within Worcester County.

**GOAL 2:**

Utilize District resources and staff to meet water quality goals of the County and State.

**GOAL 3:**

Assist in solving water quality issues via conservation technical assistance and communication with County landowners.

#### **Section IV. GRANT PROPOSAL/NEED (Limit two type-written pages)**

---

1. Briefly describe the specific purpose for which this grant is requested.  
To assist with water quality goals and watercourse efficiency.
  
2. Briefly state the evidence of the need for this grant.  
The ongoing, annual management required to maintain existing water courses serving the public.
  
3. Are there any other agencies/organizations in the area doing this or similar work? If so, please describe.  
No.
  
4. Does the use of this requested funding involve coordination/cooperation/collaboration with other organizations?  
Yes, funding will support Public Drainage Associations.
  
5. Provide a timeline of activities that indicate when, where and how often activities will happen. This can be a narrative or chart.  
Ditch mowing, culvert installation where needed, and annual maintenance within the associated watercourses. Typically, in early spring and/or late fall.
  
6. If your organization has been impacted by COVID-19, briefly state the impact and the organizations additional needs due to the impact of the pandemic.  
Volatile supply chains and ever-increasing material and fuel costs due to the post-pandemic economy, have significantly impacted this organization.

#### **Section V. PROJECT/PROGRAM MANAGEMENT CAPACITY (Limit one page)**

---

1. Describe how this project/program complements or enhances your organization's mission and previous work or successes in this area.  
Funding would complement and enhance our existing goals for water quality improvement within Worcester County.
  
2. Describe the plan for evaluating this project/program; please include details such as methods, dates, data sources and who will be responsible for project/program evaluation.  
Procedures supported by these funds will be evaluated and monitored by the PDA Coordinator and associated Chairmen at annual, public meetings.
  
3. Who will be responsible for carrying out and supervising this project/program?  
MDA PDA Coordinator Karen Hoy and the Worcester SCD District Manager
  
4. Describe the extent to which volunteers are included in this project/program.  
PDA Managers and tax-paying landowners are participating community members within each name PDA AOI or Area of Interest.

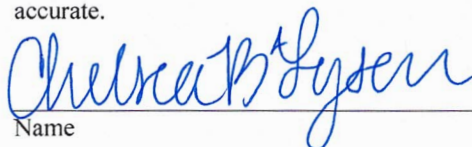
**Section VI. Supplemental Attachments – attach copies of the following documents**

1. 501c(3) IRS determination letter, if applicable.
2. Listing of current board of directors (or governing body).
3. Copy of most recent available board (or governing body) meeting minutes or meeting minutes at which the project or operational funding request was discussed.
4. Copy of most recent audit or financial statement.

**Application must contain:**

- Complete all sections (pages 1-5) of the requested attachment for projects and operating request.
- Please provide supplemental attachment documents per Section VI.

I certify that, to the best of my knowledge, information and belief, the information reported is correct and accurate.



Name

Date

Chelsea Tyson, Worcester SCD District Manager

Title

**Distribution of Funds:**

**The County Commissioners of Worcester County, Maryland reserves the right to award grants in their sole discretion. Grantees should not assume that approval of a grant implies commitment of ongoing future support. If grant funding is awarded, reporting on use of grant funds will be required.**

Completed application can be submitted by mail, email, or delivered on or before Friday, January 23, 2026:

Worcester County  
Office of the County Commissioners  
Government Center  
Attention: Lynn Wright  
1 West Market Street, Room 1103  
Snow Hill, MD 21863-1195

lwright@worcestermd.gov

Expenditures		1901 Taxes Shared with Towns Budget Requested							
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount at 12/31/25	2025 Actual Amount	Department Comments
<b>Department: 1901 - Taxes Shared with Towns</b>									
<b>Location: 100 - Town of Pocumoke</b>									
<i>OTHR CHGS - Other Charges</i>									
7160.020	Towns' Share Towns' Share County Income Tax	0.00	0.00	374,782.00	(374,782.00)	-100%	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	9,375.00	9,375.00	0.00	0%	0.00	9,375.00	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$9,375.00	\$9,375.00	\$384,157.00	(\$374,782.00)	-98%	\$0.00	\$9,375.00	
<b>Location Total: 100 - Town of Pocumoke</b>		\$9,375.00	\$9,375.00	\$384,157.00	(\$374,782.00)	-98%	\$0.00	\$9,375.00	
<b>Location: 110 - Town of Berlin</b>									
<i>OTHR CHGS - Other Charges</i>									
7160.020	Towns' Share Towns' Share County Income Tax	0.00	0.00	735,422.00	(735,422.00)	-100%	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	34,000.00	29,150.00	4,850.00	17%	0.00	33,843.75	Increase based on prior year actuals.
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$34,000.00	\$34,000.00	\$764,572.00	(\$730,572.00)	-96%	\$0.00	\$33,843.75	
<b>Location Total: 110 - Town of Berlin</b>		\$34,000.00	\$34,000.00	\$764,572.00	(\$730,572.00)	-96%	\$0.00	\$33,843.75	
<b>Location: 120 - Town of Snow Hill</b>									
<i>OTHR CHGS - Other Charges</i>									
7160.020	Towns' Share Towns' Share County Income Tax	0.00	0.00	233,354.00	(233,354.00)	-100%	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	9,563.00	9,563.00	0.00	0%	0.00	7,875.00	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$9,563.00	\$9,563.00	\$242,917.00	(\$233,354.00)	-96%	\$0.00	\$7,875.00	
<b>Location Total: 120 - Town of Snow Hill</b>		\$9,563.00	\$9,563.00	\$242,917.00	(\$233,354.00)	-96%	\$0.00	\$7,875.00	
<b>Location: 130 - Town of Ocean City</b>									
<i>OTHR CHGS - Other Charges</i>									
7160.010	Towns' Share Towns' Share County Bingo Fee	3,400.00	3,400.00	2,900.00	500.00	17%	0.00	3,355.02	
7160.020	Towns' Share Towns' Share County Income Tax	0.00	0.00	2,333,550.00	(2,333,550.00)	-100%	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	340,000.00	340,000.00	0.00	0%	0.00	330,281.25	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$343,400.00	\$343,400.00	\$2,676,450.00	(\$2,333,050.00)	-87%	\$0.00	\$333,636.27	
<b>Location Total: 130 - Town of Ocean City</b>		\$343,400.00	\$343,400.00	\$2,676,450.00	(\$2,333,050.00)	-87%	\$0.00	\$333,636.27	
<b>Department Total: 1901 - Taxes Shared with Towns</b>		<b>\$396,338.00</b>	<b>\$396,338.00</b>	<b>\$4,068,096.00</b>	<b>(\$3,671,758.00)</b>	<b>-90%</b>	<b>\$0.00</b>	<b>\$384,730.02</b>	



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund	<b>100 - General Fund</b>			
Department	<b>1901 - Taxes Shared with Towns</b>			
Location	<b>100 - Town of Pocomoke</b>			
Account	<b>7160.040 - Towns' Share Towns' Share Liquor License Fees</b>			
100.1901.100.7160.040	Pocomoke Liquor License Fees	1.0000	9,375.00	9,375.00
	Account <b>7160.040 - Towns' Share Towns' Share Liquor License Fees</b> Totals	Transactions	1	\$9,375.00
	Location <b>100 - Town of Pocomoke</b> Totals	Transactions	1	\$9,375.00
Location	<b>110 - Town of Berlin</b>			
Account	<b>7160.040 - Towns' Share Towns' Share Liquor License Fees</b>			
100.1901.110.7160.040	Berlin Share Liquor License Fees	1.0000	34,000.00	34,000.00
	Account <b>7160.040 - Towns' Share Towns' Share Liquor License Fees</b> Totals	Transactions	1	\$34,000.00
	Location <b>110 - Town of Berlin</b> Totals	Transactions	1	\$34,000.00
Location	<b>120 - Town of Snow Hill</b>			
Account	<b>7160.040 - Towns' Share Towns' Share Liquor License Fees</b>			
100.1901.120.7160.040	Snow Hill Share Liquor License Fees	1.0000	9,563.00	9,563.00
	Account <b>7160.040 - Towns' Share Towns' Share Liquor License Fees</b> Totals	Transactions	1	\$9,563.00
	Location <b>120 - Town of Snow Hill</b> Totals	Transactions	1	\$9,563.00
Location	<b>130 - Town of Ocean City</b>			
Account	<b>7160.010 - Towns' Share Towns' Share County Bingo Fee</b>			
100.1901.130.7160.010	Bingo Fee to Town of Ocean City	1.0000	3,400.00	3,400.00
	Account <b>7160.010 - Towns' Share Towns' Share County Bingo Fee</b> Totals	Transactions	1	\$3,400.00
Account	<b>7160.040 - Towns' Share Towns' Share Liquor License Fees</b>			
100.1901.130.7160.040	Town of Ocean City Share Liquor License Fees	1.0000	340,000.00	340,000.00
	Account <b>7160.040 - Towns' Share Towns' Share Liquor License Fees</b> Totals	Transactions	1	\$340,000.00
	Location <b>130 - Town of Ocean City</b> Totals	Transactions	2	\$343,400.00
	Department <b>1901 - Taxes Shared with Towns</b> Totals	Transactions	5	\$396,338.00
	Fund <b>100 - General Fund</b> Totals	Transactions	5	\$396,338.00
	<b>EXPENSES Totals</b>	Transactions	5	\$396,338.00
	Grand Totals	Transactions	5	\$396,338.00

**DEPARTMENT BUDGET SUMMARY**

Department or Agency:	Taxes Shared With Towns	Department Number:	1901
Fund: 100	General Fund	Function:	Intergovernmental

**MISSION STATEMENT:**

The County provides a number of revenues to Worcester County municipalities. Income Tax is a pass through revenue from the State. Liquor License Fees and Room Tax are shared with four municipalities. Food Tax, Bingo Fees are shared with the Town Of Ocean City due to legislation.

**PROGRAM SERVICES: (STATISTICS)**

- Local Liquor License fees for B&D Licenses and Room Tax collected inside town boundaries are passed through to the Towns.
- Income Tax for the 4 municipalities is passed through to the Towns from the State of Maryland.
- 1/3 of Bingo Fees are passed through to Ocean City annually
- The County collects Room Tax of 6%, which increased on 1/1/26, on more than 1,800 accounts and retains an administrative fee of 1% of collections in accordance with Maryland State law. More than 95% of the Room Taxes collected are remitted to the municipalities. The revenue and expense are accounted for in an Agency Fund.
- Food Tax at 1/2% is collected on approximately 300 accounts and is to be used exclusively for debt service for the Ocean City Convention Center. The County retains a 5% administrative fee and the remaining collections (95%) are remitted to the Town of Ocean City. The revenue and expense are accounted for in an Agency Fund.

**Expenditures:**

Expenditure Category	Actual FY2024	Actual FY2025	Adopted Budget FY26	Budget Request FY27	% Change
Personnel Services					0.0%
Supplies & Materials					0.0%
Maintenance & Services					0.0%
Other Charges	3,621,647	384,730	4,068,096	396,338	-90.3%
Capital Outlay					0.0%
<b>Total</b>	<b>3,621,647</b>	<b>384,730</b>	<b>4,068,096</b>	<b>396,338</b>	<b>-90.3%</b>

**Staffing (Full Time Equivalent):**

Position Title	Actual FY2024	Actual FY2025	Adopted Budget FY26	Budget Request FY27	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
<b>Total</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0%</b>

**Summary of Budget Increase/Decrease Request**

Description of Increase/Decrease	\$ Inc/ Dec	% Inc/(Dec)
Decrease directly correlates to budget amendment remove entries of municipal Income Tax Revenue in the county budget. The FY26 amended budget totals \$384,730 in expenditures for taxes to towns.	\$ (3,671,758)	-90%

**Contact Information**

Name:	Weston S. Young	Address 1:	1 West Market Street, Room 1103
Title:	Chief Administrative Officer	Address 2:	Government Center
Email:	admin@co.worcester.md.us	City/State:	Snow Hill, MD
Telephone:	410-632-1194	Zip Code:	21863

Expenditures		1902 Grants to Towns Budget Requested							
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount at 12/31/25	2025 Actual Amount	Department Comments
<b>Department: 1902 - Grants to Towns</b>									
<b>Location: 100 - Town of Pocomoke</b>									
<i>OTHR CHGS - Other Charges</i>									
7100.153	County Grants Restricted Fire Grant	68,000.00	68,000.00	72,000.00	(4,000.00)	-6%	72,000.00	91,000.00	
7100.193	County Grants Unrestricted to Town	797,153.00	797,153.00	599,338.00	197,815.00	33%	550,000.00	532,870.04	Request for Community Center Funding, Sidewalk Repair & 10% unrestricted grant increase
<i>Account Classification Total: Other Charges</i>		\$865,153.00	\$865,153.00	\$671,338.00	\$193,815.00	29%	\$622,000.00	\$623,870.04	
<b>Location Total: 100 - Town of Pocomoke</b>		\$865,153.00	\$865,153.00	\$671,338.00	\$193,815.00	29%	\$622,000.00	\$623,870.04	
<b>Location: 110 - Town of Berlin</b>									
<i>OTHR CHGS - Other Charges</i>									
7100.153	County Grants Restricted Fire Grant	221,000.00	221,000.00	221,000.00	0.00	0%	221,000.00	221,000.00	
7100.193	County Grants Unrestricted to Town	800,000.00	800,000.00	550,000.00	250,000.00	45%	550,000.00	500,000.00	Request for Community Center Funding
<i>Account Classification Total: Other Charges</i>		\$1,021,000.00	\$1,021,000.00	\$771,000.00	\$250,000.00	32%	\$771,000.00	\$721,000.00	
<b>Location Total: 110 - Town of Berlin</b>		\$1,021,000.00	\$1,021,000.00	\$771,000.00	\$250,000.00	32%	\$771,000.00	\$721,000.00	
<b>Location: 120 - Town of Snow Hill</b>									
<i>OTHR CHGS - Other Charges</i>									
7100.153	County Grants Restricted Fire Grant	92,000.00	92,000.00	83,000.00	9,000.00	11%	83,000.00	75,000.00	
7100.193	County Grants Unrestricted to Town	1,062,153.00	1,062,153.00	849,338.00	212,815.00	25%	800,000.00	798,317.00	Request for Bank Street, Sidewalks to Schools & In Lieu
<i>Account Classification Total: Other Charges</i>		\$1,154,153.00	\$1,154,153.00	\$932,338.00	\$221,815.00	24%	\$883,000.00	\$873,317.00	
<b>Location Total: 120 - Town of Snow Hill</b>		\$1,154,153.00	\$1,154,153.00	\$932,338.00	\$221,815.00	24%	\$883,000.00	\$873,317.00	
<b>Location: 130 - Town of Ocean City</b>									
<i>OTHR CHGS - Other Charges</i>									
7100.153	County Grants Restricted Fire Grant	225,000.00	225,000.00	208,000.00	17,000.00	8%	208,000.00	227,000.00	
7100.192	County Grants Tourism to Town	50,000.00	50,000.00	50,000.00	0.00	0%	50,000.00	50,000.00	
7100.193	County Grants Unrestricted to Town	4,373,251.00	4,373,251.00	3,503,494.00	869,757.00	25%	3,503,494.00	3,485,994.00	Requested increase in unrestricted grant to Town of OC
<i>Account Classification Total: Other Charges</i>		\$4,648,251.00	\$4,648,251.00	\$3,761,494.00	\$886,757.00	24%	\$3,761,494.00	\$3,762,994.00	
<b>Location Total: 130 - Town of Ocean City</b>		\$4,648,251.00	\$4,648,251.00	\$3,761,494.00	\$886,757.00	24%	\$3,761,494.00	\$3,762,994.00	
<b>Location: 190 - Ocean Pines Association</b>									
<i>SUPP &amp; MAT - Supplies &amp; Materials</i>									
6160.043	Grant Programs Other Grants	250,000.00	250,000.00	50,000.00	200,000.00	400%	50,000.00	0.00	Request for Fire Station Funding & Roads & Bridge Repairs
<i>Account Classification Total: Supplies &amp; Materials</i>		\$250,000.00	\$250,000.00	\$50,000.00	\$200,000.00	400%	\$50,000.00	\$0.00	
<i>OTHR CHGS - Other Charges</i>									
7100.028	County Grants OPA Recreation Conditional Grant	40,000.00	40,000.00	20,000.00	20,000.00	100%	20,000.00	20,000.00	Requested increase in Recreation Grant
7100.065	County Grants Grants to Towns for Police	725,000.00	725,000.00	550,000.00	175,000.00	32%	550,000.00	550,000.00	Requested increase in Police Aid
7100.153	County Grants Restricted Fire Grant	54,000.00	54,000.00	46,000.00	8,000.00	17%	46,000.00	51,000.00	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$819,000.00	\$819,000.00	\$616,000.00	\$203,000.00	33%	\$616,000.00	\$621,000.00	
<b>Location Total: 190 - Ocean Pines Association</b>		\$1,069,000.00	\$1,069,000.00	\$666,000.00	\$403,000.00	61%	\$666,000.00	\$621,000.00	
<b>Department Total: 1902 - Grants to Towns</b>		<b>\$8,757,557.00</b>	<b>\$8,757,557.00</b>	<b>\$6,802,170.00</b>	<b>\$1,955,387.00</b>	<b>29%</b>	<b>\$6,703,494.00</b>	<b>\$6,602,181.04</b>	



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund <b>100 - General Fund</b>				
Department <b>1902 - Grants to Towns</b>				
Location <b>100 - Town of Pocomoke</b>				
Account <b>7100.153 - County Grants Restricted Fire Grant</b>				
100.1902.100.7100.153	Restricted Fire Grant Out of Town Responses	1.0000	68,000.00	68,000.00
Account <b>7100.153 - County Grants Restricted Fire Grant</b> Totals		Transactions	1	<u>\$68,000.00</u>
Account <b>7100.193 - County Grants Unrestricted to Town</b>				
100.1902.100.7100.193	Infrastructure Grant Requested Sidewalk repair	1.0000	42,153.00	42,153.00
100.1902.100.7100.193	New Community Center Funding Request	1.0000	150,000.00	150,000.00
100.1902.100.7100.193	Unrestricted Grant	1.0000	550,000.00	550,000.00
100.1902.100.7100.193	Unrestricted Grant Increase request of 10%	1.0000	55,000.00	55,000.00
Account <b>7100.193 - County Grants Unrestricted to Town</b> Totals		Transactions	4	<u>\$797,153.00</u>
Location <b>100 - Town of Pocomoke</b> Totals		Transactions	5	<u>\$865,153.00</u>
Location <b>110 - Town of Berlin</b>				
Account <b>7100.153 - County Grants Restricted Fire Grant</b>				
100.1902.110.7100.153	Restricted Fire Grant	1.0000	221,000.00	221,000.00
Account <b>7100.153 - County Grants Restricted Fire Grant</b> Totals		Transactions	1	<u>\$221,000.00</u>
Account <b>7100.193 - County Grants Unrestricted to Town</b>				
100.1902.110.7100.193	Community Center schematic design & site work	1.0000	250,000.00	250,000.00
100.1902.110.7100.193	Unrestricted Grant	1.0000	550,000.00	550,000.00
Account <b>7100.193 - County Grants Unrestricted to Town</b> Totals		Transactions	2	<u>\$800,000.00</u>
Location <b>110 - Town of Berlin</b> Totals		Transactions	3	<u>\$1,021,000.00</u>
Location <b>120 - Town of Snow Hill</b>				
Account <b>7100.153 - County Grants Restricted Fire Grant</b>				
100.1902.120.7100.153	Snow Hill Restricted Fire Grant	1.0000	92,000.00	92,000.00
Account <b>7100.153 - County Grants Restricted Fire Grant</b> Totals		Transactions	1	<u>\$92,000.00</u>
Account <b>7100.193 - County Grants Unrestricted to Town</b>				
100.1902.120.7100.193	Bank Street Promenade Project	1.0000	100,000.00	100,000.00
100.1902.120.7100.193	Infrastructure Grant - Restricted	1.0000	42,153.00	42,153.00
100.1902.120.7100.193	Other Grants - in lieu Bikeways Plan	1.0000	50,000.00	50,000.00
100.1902.120.7100.193	Other Grants - in Lieu of Taxes	1.0000	200,000.00	200,000.00
100.1902.120.7100.193	Other Grants - in Lieu requested increase	1.0000	10,000.00	10,000.00
100.1902.120.7100.193	Sidewalks to Schools	1.0000	110,000.00	110,000.00
100.1902.120.7100.193	Unrestricted Grant	1.0000	550,000.00	550,000.00
Account <b>7100.193 - County Grants Unrestricted to Town</b> Totals		Transactions	7	<u>\$1,062,153.00</u>
Location <b>120 - Town of Snow Hill</b> Totals		Transactions	8	<u>\$1,154,153.00</u>



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund	<b>100 - General Fund</b>			
Department	<b>1902 - Grants to Towns</b>			
Location	<b>130 - Town of Ocean City</b>			
Account	<b>7100.153 - County Grants Restricted Fire Grant</b>			
100.1902.130.7100.153	Restricted Fire Grant	1.0000	225,000.00	225,000.00
	Account <b>7100.153 - County Grants Restricted Fire Grant</b> Totals	Transactions	1	<u>225,000.00</u>
Account	<b>7100.192 - County Grants Tourism to Town</b>			
100.1902.130.7100.192	Convention Bureau Grant	1.0000	50,000.00	50,000.00
	Account <b>7100.192 - County Grants Tourism to Town</b> Totals	Transactions	1	<u>50,000.00</u>
Account	<b>7100.193 - County Grants Unrestricted to Town</b>			
100.1902.130.7100.193	Downtown Redevelopment - OCDC	1.0000	125,000.00	125,000.00
100.1902.130.7100.193	Other Grants - Park & Ride	1.0000	80,000.00	80,000.00
100.1902.130.7100.193	Recreation Grant	1.0000	100,000.00	100,000.00
100.1902.130.7100.193	Tourism Marketing	1.0000	400,000.00	400,000.00
100.1902.130.7100.193	Unrestricted Grant	1.0000	2,798,494.00	2,798,494.00
100.1902.130.7100.193	Unrestricted Grant Increase	1.0000	869,757.00	869,757.00
	Account <b>7100.193 - County Grants Unrestricted to Town</b> Totals	Transactions	6	<u>\$4,373,251.00</u>
	Location <b>130 - Town of Ocean City</b> Totals	Transactions	8	<u>\$4,648,251.00</u>
Location	<b>190 - Ocean Pines Association</b>			
Account	<b>6160.043 - Grant Programs Other Grants</b>			
100.1902.190.6160.043	Infrastructure Roads & Bridge Repairs	1.0000	150,000.00	150,000.00
100.1902.190.6160.043	New Fire Station Funding Request	1.0000	100,000.00	100,000.00
	Account <b>6160.043 - Grant Programs Other Grants</b> Totals	Transactions	2	<u>\$250,000.00</u>
Account	<b>7100.028 - County Grants OPA Recreation Conditional Grant</b>			
100.1902.190.7100.028	Recreation & Parks Grant Requested	1.0000	40,000.00	40,000.00
	Account <b>7100.028 - County Grants OPA Recreation Conditional Grant</b> Totals	Transactions	1	<u>\$40,000.00</u>
Account	<b>7100.065 - County Grants Grants to Towns for Police</b>			
100.1902.190.7100.065	Police Aid Requested	1.0000	725,000.00	725,000.00
	Account <b>7100.065 - County Grants Grants to Towns for Police</b> Totals	Transactions	1	<u>\$725,000.00</u>
Account	<b>7100.153 - County Grants Restricted Fire Grant</b>			
100.1902.190.7100.153	Restricted Fire Grant	1.0000	54,000.00	54,000.00
	Account <b>7100.153 - County Grants Restricted Fire Grant</b> Totals	Transactions	1	<u>\$54,000.00</u>
	Location <b>190 - Ocean Pines Association</b> Totals	Transactions	5	<u>\$1,069,000.00</u>
	Department <b>1902 - Grants to Towns</b> Totals	Transactions	29	<u>\$8,757,557.00</u>
	Fund <b>100 - General Fund</b> Totals	Transactions	29	<u>\$8,757,557.00</u>
	<b>EXPENSES Totals</b>	<b>Transactions</b>	29	<u>\$8,757,557.00</u>
	Grand Totals	Transactions	29	<u>\$8,757,557.00</u>

**DEPARTMENT BUDGET SUMMARY**

Department or Agency:	Grants to Towns	Department Number:	1902
Fund: 100	General Fund	Function:	Intergovernmental

**MISSION STATEMENT:**

The County provides a number of revenues to Worcester County municipalities in the form of Grants. The majority of the grant funds are unrestricted. Ocean Pines Association receives police aid from the County. Since FY2005 the County funded a Restricted Fire Grant to the municipalities and Ocean Pines Association as a pass thru of funds for Fire Service.

**Program Services: (Statistics)**

- Restricted Fire Grant funding began in FY2005 for \$250 per qualified out of town service. The funding for FY2007 was increased to its current rate of \$1,000 per qualified run. The rate remains the same.
- The unrestricted grants to Towns requests vary year to year based on projects and/or needs of the towns.

**Expenditures:**

Expenditure Category	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Budget Request FY2027	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Supplies & Materials	-	-	50,000	250,000	400%
Maintenance & Services	-	-	-	-	0%
Other Charges	6,367,416	6,602,181	6,752,170	8,507,557	26%
Capital Outlay	-	-	-	-	0%
<b>Total</b>	<b>6,367,416</b>	<b>6,602,181</b>	<b>6,802,170</b>	<b>8,757,557</b>	<b>29%</b>

**Staffing (Full Time Equivalent):**

Position Title	Actual FY2024	Actual FY2025	Adopted Budget FY2026	Budget Request FY2027	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
<b>Total</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0%</b>

**Summary of Budget Increase/Decrease Request :**

Description of Increase/Decrease	\$ Increase/Decrease	% Inc/(Dec)
Various increase requests from each municipality & Ocean Pines. Please see attached budget letters and requests.	\$ 1,955,387	29%

**Contact Information**

Name:	Weston S. Young	Address 1:	1 West Market Street, Room 1103
Title:	Chief Administrative Officer	Address 2:	Government Center
Email:	admin@co.worcester.md.us	City/State:	Snow Hill, MD
Telephone:	410-632-1194	Zip Code:	21863

**FY 2027 Grant to Towns - for Fire Company for Out of Town Responses**

**Amount to be paid to TOWN**

**\$1,000.00 per call**

	CY2025	FY2027 Budget	FY2026 Approved	FY27/FY26 Variance
Pocomoke	68	68,000	72,000	-\$4,000
Snow Hill	92	92,000	83,000	\$9,000
Berlin	221	221,000	221,000	\$0
Ocean City	225	225,000	208,000	\$17,000
Ocean Pines	54	54,000	46,000	\$8,000
<b>Total</b>	<b>660</b>	<b>660,000</b>	<b>630,000</b>	<b>\$30,000</b>

4.76% Increase

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

**Budget In Grants to Towns:**

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

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

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

Qualified runs are defined as:

- Fire Company must be alerted by Central for an emergency alarm.
- Fire Company must respond with a minimum of one certified piece of fire apparatus and arrive on the scene.
- Public service calls are not eligible.

How to Qualify:

- Municipality must agree not to reduce their current/future funding level formulas.
- Fire Company must show participation in county drills.
- Fire Company must maintain current equipment and departmental roster lists with Central.
- Fire Company must participate, and successfully complete annual inspection.
- Money must go toward fire equipment and/or equipment operating expenses.
- Fire Company must submit an annual report of expenditures of County money.

**Rate History:**

FY2027-FY2007 = \$1,000

FY2006-FY2005=\$250



Worcester County Administration

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

TO: County Commissioners  
Weston S. Young, Chief Administrative Officer  
FROM: Kim Reynolds, Budget Officer *Kimberly Reynolds*  
DATE: February 23, 2026  
RE: FY2027 Budget Requests- Municipalities and Ocean Pines

---

Attached please find the Fiscal Year 2027 letters from the Towns and Ocean Pines: Pocomoke City, Berlin, Snow Hill, Ocean City and Ocean Pines Association. We have scheduled to meet with the Towns and Ocean Pines Association at 10:00 a.m. on Tuesday, March 3, 2026 to discuss their grant requests.

Also included is the following:

- Page 2 Attachment A: FY2026 tax rates for the municipalities as provided by Maryland Department of Assessments & Taxation
- Page 3 Attachment B: FY2026 constant yield tax rates for municipalities as provided by Maryland Department of Assessments & Taxation
- Behind each Town and Ocean Pines Association letter is a worksheet which summarizes the FY2026 total paid County grants and pass through revenue and FY2027 Request:
  - Page 4 Pocomoke City
  - Page 6 Town of Berlin
  - Page 8 Town of Snow Hill
  - Page 12 Town of Ocean City
  - Page 17 Ocean Pines Association

:kr  
Attachments

Attachment A



Below is a list of counties in Maryland, and their property tax rates in effect on July 1, 2025. \*All rates are shown per \$100 of assessment.

### Municipal Tax Rates

JURISDICTION	FY2026		
	REAL	PERSONAL	UTILITY
Berlin	.8275	1.7000	1.7000
Ocean City	.4426	1.1100	1.1100
Pocomoke City			
Owner	.9375	0	0
Non-Owner	1.1311	2.0000	2.4000
Snow Hill	.9375	1.8200	0
STATE	.1120	0	.2800

**CONSTANT YIELD TAX RATE 2026**

This is a summary of the constant yield tax rate certification (CYTR) sheets that were mailed to local governments on Friday, February 13, 2026. The constant yield tax rate is the tax rate that a jurisdiction would have to impose in order to obtain the same amount of property tax revenue in fiscal year 2027 as it received in fiscal year 2026. If a jurisdiction plans to set a tax rate higher than the current fiscal year's tax rate, the jurisdiction must advertise the tax increase and hold a public hearing before setting the tax rate for fiscal 2027. In some parts of some counties, there may be additional taxes levied for special purposes. These tax levies are not included in these tax rates.

Jurisdiction	7/1/2025		7/1/2025		7/1/2025		7/1/2026		7/1/2026	
	Net Assessable Real Property Base		Tax Rate		Potential Revenue		Net Assessable Real Property Base		Constant Yield Tax Rate	
Berlin	634,534,653	X	0.8275	=	5,250,774	÷	664,686,657	=	0.7900	
Ocean City	12,231,619,512	X	0.4426	=	54,137,148	÷	13,527,143,162	=	0.4002	
Pocomoke City -Owner Occupied	162,522,123	X	0.9375	=	1,523,645	÷	171,264,109	=	0.8896	
Pocomoke City -NonOwner Occupied	181,652,580	X	1.1311	=	2,054,672	÷	183,250,748	=	1.1212	
Snow Hill	156,453,656	X	0.9375	=	1,466,753	÷	159,361,729	=	0.9204	

**GRANTS TO TOWNS - FY2027  
Request - Pocomoke City**

	<b>Pocomoke City FY26 Approved</b>	<b>Pocomoke City FY27 Request</b>
<b><u>COUNTY GRANTS TO TOWNS</u></b>		
Unrestricted Grant	550,000	550,000
Unrestricted Grant Increase Requested		55,000
Infrastructure Grant	49,338	42,153
New Community Center Construction Funding Request		150,000
Restricted Fire Grant	72,000	68,000
	671,338	865,153
(1) Ambulance Grant- Vol Fire Co ***Included in 1105 Budget	1,144,479	1,223,566
Supplemental Cnty Grant EMS to provide level fund	-	-
* Cnty Grant Vol. Fire Dept - based on code	298,804	326,512
Volunteer Fire Grant Supplement for Cancer Screenings/Physicals	3,120	3,120
<b>Sub-Total County Grants &amp; Debt</b>	<b>2,117,741</b>	<b>2,418,351</b>
Tourism Marketing On-Behalf	4,500	4,500
<b><u>SHARED REVENUES</u></b>		
* Liquor License Distribution	9,375	9,375
	9,375	9,375
<b>TOTAL</b>	<b>\$ 2,131,616</b>	<b>\$ 2,432,226</b>

\* Mandated by State or County Code

(1) Ambulance Grant calculated FY2027 rates based on CY2025 runs



February 11, 2026

Honorable Theodore J. Elder, President  
Worcester County Commissioners  
1 West Market Street, Room 1103  
Snow Hill, Maryland 21863

Dear President Elder:

Thank you for the opportunity to present Pocomoke City's FY 2027 budget request. We appreciate the continued funding support Worcester County has provided to the City in past years and look forward to continuing our collaboration on matters of mutual interest in the coming fiscal year.

Pocomoke City respectfully requests a 10% increase in the unrestricted county grant for FY 2027, bringing the total award to \$605,000, to support ongoing operations in Public Works, Police, Water and Wastewater, and Community/Economic Development. The requested increase will also support continued efforts to improve streets and sidewalks, provide safer routes to school, and promote sustained economic development growth throughout Pocomoke City. These funds provide critical general fund support for City operations, particularly in light of the continued rise in the costs of materials, equipment, fuel and energy, vehicles, and supplies.

In addition, the City requests \$150,000 in additional funding to assist with the construction of a new community center. Identifying and earmarking these funds is essential to securing additional funding sources for this project.

Regarding FY 2027 restricted infrastructure grant fund awards, the City requests a grant award of \$42,153 to support sidewalk repairs and upgrades, improving pedestrian safety and accessibility throughout the community.

On behalf of the Mayor and Council of Pocomoke City, thank you to the Worcester County Commissioners for your thoughtful consideration of this request. We value our strong partnership and look forward to continuing our productive working relationship with the County in FY 2027.

Sincerely,

Brandy R. Matthews, MBA  
City Manager

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

**GRANTS TO TOWNS - FY2027  
Request - Berlin**

	<b>Berlin FY26 Approved</b>	<b>Berlin FY27 Request</b>
<b><u>COUNTY GRANTS TO TOWNS</u></b>		
Unrestricted Grant	550,000	550,000
Unrestricted Grant Increase Requested		
Flower Street Community Center - Schematic design & site work	-	250,000
Restricted Fire Grant	221,000	221,000
	771,000	1,021,000
* Cnty Grant Vol. Fire Dept	298,804	326,512
Volunteer Fire Grant Supplement for Cancer Screenings/Physicals	3,120	3,120
(1) Ambulance Grant- Vol Fire Co ***Included in 1105 Budget	1,309,919	1,456,647
Supplemental Cnty Grant EMS to provide level fund		-
	1,611,843	1,786,279
<b>Sub-Total County Grants &amp; Debt</b>	<b>2,382,843</b>	<b>2,807,279</b>
Tourism Marketing On-Behalf	4,500	4,500
<b><u>SHARED REVENUES</u></b>		
* Liquor License Distribution	29,150	34,000
	29,150	34,000
<b>TOTAL</b>	<b>\$ 2,416,493</b>	<b>\$ 2,845,779</b>

\* Mandated by State or County Code

(1) Ambulance Grant calculated FY2027 rates based on CY2025 runs



# Mayor & Council of Berlin

1902

10 William Street, Berlin, Maryland 21811

Phone 410-641-2770 Fax 410-641-2316

[www.berlinmd.gov](http://www.berlinmd.gov)

February 11, 2026

**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



Hon. Theodore "Ted" Elder  
Worcester County Commissioners  
1 Market Street, Room 1103  
Snow Hill, Maryland 21863

President Elder,

On behalf of the Mayor and Council, the citizens, and the business community within the Town of Berlin, I thank you for the opportunity to submit a funding request for fiscal year 2027. In preparation for our upcoming meeting, we have included a summary of our municipal priorities and requests.

The Mayor and Council respectfully request an unrestricted county grant in the amount of \$550,000 for the fiscal year 2027. The unrestricted grant continues to play a critical role in offsetting the cost of municipal services that the Town of Berlin provides in lieu of Worcester County, helping us maintain essential operations and community infrastructure.

Additionally, the Town of Berlin requests Worcester County's continued partnership in supporting the new Berlin Community Center on Flower Street in the amount of \$250,000 to assist with the schematic design and site work. This project represents a significant investment in community services, programming, and public space, and continued collaboration between the Town and County will be instrumental in bringing this vision to fruition.

The Town also respectfully requests Worcester County's assistance with infrastructure improvements to West Street, a municipal roadway that will serve as the primary entry point to the new Buckingham Elementary School. As part of the school's design, West Street will be expanded to include a new turn lane to accommodate increased traffic and ensure safe access. County partnership in overcoming the associated roadway improvement costs will help advance a project that benefits students, families, and the broader community.

Attached for your consideration are the Town of Berlin's Calendar Year 2026 strategic priorities. The Town has had great success using workgroups composed of the Mayor and two Councilmembers, below the quorum level, to focus on complex matters before bringing recommendations to the full governing body. We respectfully request that the Worcester County Commissioners consider identifying a subgroup willing to meet with Town representatives to discuss these priorities and explore opportunities for partnership.

The Town of Berlin is grateful for the ongoing support provided by the Worcester County Commissioners and appreciates your consideration of these requests. We look forward to discussing them in greater detail and answering any questions you may have.

Respectfully,

*Mayor Zack*

Mayor Zack Tyndall  
10 William Street  
Berlin, MD 21811  
(410) 641-1954  
[MayorZack@berlinmd.gov](mailto:MayorZack@berlinmd.gov)

**GRANTS TO TOWNS - FY2027  
Request - Snow Hill**

	<b>Snow Hill FY26 Approved</b>	<b>Snow Hill FY27 Request</b>
<b><u>COUNTY GRANTS TO TOWNS</u></b>		
Unrestricted Grant	550,000	550,000
Other Grants - in lieu	200,000	200,000
Other Grants - in lieu requested increase		10,000
Other Grants - in lieu Bikeways	50,000	50,000
Bank Street Promenade Project		100,000
Sidewalks to Schools		110,000
Infrastrure Grant	49,338	42,153
Restricted Fire Grant	83,000	92,000
	932,338	1,154,153
* Cnty Grant Vol. Fire Dept	298,804	326,512
(1) Volunteer Fire Grant Supplement for Cancer Screenings/Physicals	3,120	3,120
(2) Ambulance Grant- Vol Fire Co ***Included in 1105 Budget	1,007,236	1,097,978
Supplemental Cnty Grant EMS to provide level fund		
	1,309,160	1,427,610
<b>Sub-Total County Grants &amp; Debt</b>	<b>2,241,498</b>	<b>2,581,763</b>
Tourism Marketing On-Behalf	4,500	4,500
<b><u>SHARED REVENUES</u></b>		
* Liquor License Distribution	9,563	9,563
	9,563	9,563
<b>TOTAL</b>	<b>\$ 2,255,561</b>	<b>\$ 2,595,826</b>

\* Mandated by State or County Code

- (1) Fire Grant supplement approved from General Fund FY14-FY24
- (2) Ambulance Grant calculated FY2027 rates based on CY2025 runs

Janet Simpson, Mayor  
 Margaret Fletcher, Council  
 Aaron W. Lumpkins, Council  
 Edward S. Lee, Council

Rick Pollitt, Town Manager  
 Maureen Howarth, Town Attorney



Lounell Hamstead, Finance Manager  
 Tina Busko, Exec Dir. Purnell Museum  
 Paul Bessette, Grants Administrator  
 Dan Brandewie, Planning, Zoning & Bldg.  
 Randy Barfield, Public Works Dir  
 Bobby Wilt, Supt. of Water/WW  
 Andy McGee, Police Chief  
 Jen Divis, Economic Development & MSM

February 11, 2026

Mr. Theodore J. Elder, President  
 Worcester County Commissioners  
 One West Market Street  
 Snow Hill, Maryland 21863

Dear President Elder:

Thank you for the opportunity to present our request for county funding for Fiscal Year 2026-27. We always like to mention that it is refreshing that the Worcester County Commissioners understand that municipal residents are county citizens, too, and that you generously provide this opportunity for all of our citizens to share in addressing the needs of our greater community. Serving as the county seat for Worcester County places Snow Hill in a unique category as the municipality that provides the governmental services necessary to support various county functions from courts and county administration to public health and safety to public schools, water and sewer, parks and recreation and other infrastructure. As such, many of those who visit Snow Hill for county services gain their first impressions of Worcester County by the image we present in our Town. Accordingly, we share a mutual interest in having the Town put its best foot forward in offering a warm welcome to our visitors and citizens alike.

Our letter this year differs slightly from recent budget requests and we appreciate the Unrestricted Grant contribution to Town services that the county traditionally provides. We also acknowledge with thanks the Payment in Lieu of Taxes and the sharing of Table Game Revenues that have become a staple of our budget planning.

In an effort to recognize and address serious concerns for public safety of our youth and to promote economic development of our county seat, this year's letter focusses almost exclusively on two top priorities: installation and repair of sidewalks in our school zones and increasing support for the Bank Street Promenade Project, an effort already embraced by the county commissioners by some of your recent decisions.

Accordingly, our requests for this year are as follows:

**UNRESTRICTED GRANT:           \$550,000**

Municipal Building \* P.O. Box 348 \* Snow Hill, Maryland 21863  
 Telephone: 410-632-2080 \* Fax: 410-632-2858

The Town appreciates the \$550,000 in unrestricted county grant funds provided in the current budget and we respectfully ask that the same level of funding be continued into the next fiscal year.

**PAYMENT IN LIEU OF TAXES: \$360,000**

The Payment In Lieu Of Taxes concept acknowledges that Worcester County does not pay property taxes to the Town of Snow Hill to compensate for a fairly large county government "footprint", particularly in the Downtown area. The current \$250,000 payment from the county started at a base payment of \$200,000 with an additional \$50,000 included to implement the first phase of our Bikeways Feasibility Study. With your support, we were able to add another \$100,000 to that amount with funding from the Tri-County Council of the Lower Eastern Shore which was, in turn, approved to be applied to the Bank Street Promenade Project, an effort for which you have already provided much-appreciated support.

We ask that you consider, with the recent reassessment of property values in Snow Hill by the State Department of Assessments and Taxation, an increase in the base figure of 5%, or \$10,000, bringing the base amount to \$210,000. We would then ask that you continue to provide the \$50,000 dedicated to the Bikeways project along with a new additional \$100,000 earmarked for the Bank Street Promenade Project.

The Bank Street Project has captured the imagination of many across our greater community and you have been generous in your strong support for our effort. As you may know, we have been only partially successful in obtaining State grants to bring the construction of the project along Bank Street from Green Street to River Street to completion. A recent application to the Department of Housing & Community Development for \$300,000 to bury utility lines was approved at half that amount. Even with that degree of support, we still must deal with an unexpected stormwater management project and the remaining cost of burying line utilities. We are fully engaged with Secretary Jake Day and others on the Governor's staff in an effort to secure those funds as we approach you at the same time for additional support. The requested amount will bring us much closer to being "shovel-ready" and will protect the investment the county has already made to make this vision become reality.

**TABLE GAME REVENUE: \$42,153 (equivalent to 10% of table game revenue)**

The current budget provided \$48,317 as an "infrastructure grant" available upon presentation of receipts indicating work has been performed. We ask that the contribution be continued based on 10% of the revenue generated by table games at Ocean Downs. The figure we present was provided to us by your office.

**SIDEWALKS TO SCHOOLS: \$110,000**

Several years ago, our public works department obtained cost estimates to install new sidewalks on Morris Street from Market to Federal, Federal to Martin, Martin to Ironshire and Ironshire to Coulbourne Lane. We have updated those estimates and feel the requested funding will go a long way toward providing a safe path for pedestrian traffic to the county schools on

Coulbourne Lane. In addition to approaching the county commissioners for assistance, we will also be applying for State funding through their Safe Routes to School program.

In conclusion, we thank you once again for your time and consideration. As colleagues in the business of providing services to our constituents, we realize that our needs and demands far exceed our ability to address in total. But we also understand that by pooling our resources and working collaboratively, we can achieve so much to enhance the quality of life of our residents and make our citizens proud to call Snow Hill and Worcester County our home. We look forward to continuing to work with you and your staff in meeting our obligations to our citizens and we will see you on March 3<sup>rd</sup> to discuss these matters in person. In the meantime, if you have any questions or need of additional information, please do not hesitate to contact Town Manager Pollitt.

Respectfully,

A handwritten signature in black ink, appearing to read "Janet T. Simpson". The signature is fluid and cursive, with a large initial "J" and "S".

Janet T. Simpson  
Mayor

Cc: Kimberly Reynolds  
County Budget Office

**GRANTS TO TOWNS - FY2027  
Request - Ocean City**

**1902**

	<b>Ocean City FY26 Approved</b>	<b>Ocean City FY27 Request</b>
<b><u>COUNTY GRANTS TO TOWNS</u></b>		
Ocean City Unrestricted Grant	2,798,494	2,798,494
Unrestricted Grant Increase Requested		869,757
Convention Bureau	50,000	50,000
Recreation Grant	100,000	100,000
Tourism Marketing	400,000	400,000
Other Grants - Park & Ride	80,000	80,000
Downtown Redevelopment	125,000	125,000
Restricted Fire Grant	208,000	225,000
	3,761,494	4,648,251
(1) Ambulance Grant ***Included in 1105 budget	2,464,346	2,861,285
(1) EMS Services to WOC	1,247,495	1,345,388
Supplemental Cnty Grant EMS to provide level fund		
* Cnty Grant Vol. Fire Dept-General Fund Bgt	298,804	326,512
Volunteer Fire Grant Supplement for Cancer Screenings/Physicals	3,120	3,120
<b><u>DEBT SERVICE FOR BENEFIT OF OCEAN CITY</u></b>		
Beach Maintenance-DNR Fund	490,000	1,000,000
	4,503,765	5,536,305
<b>Sub-Total County Grants &amp; Debt</b>	<b>8,265,259</b>	<b>10,184,556.00</b>
Tourism Marketing On-Behalf	270,000	270,000
<b><u>SHARED REVENUES</u></b>		
* Bingo License Receipts	2,900	3,400
* Liquor License Distribution	340,000	340,000
	342,900	343,400
<b>TOTAL</b>	<b>\$ 8,878,159</b>	<b>\$ 10,797,956</b>

\* Mandated by State or County Code

(1) Ambulance Grant calculated FY2027 rates based on CY2025 runs



# TOWN OF OCEAN CITY

1902

*The White Marlin Capital of the World*

February 11, 2026

Mr. Theodore J. Elder  
President  
Worcester County Commissioners  
Government Center  
One West Market Street – Room 1103  
Snow Hill, MD 21863-1195

RE: Worcester County Grant Request FY27

Dear Honorable President Elder and Distinguished Worcester County Commissioners:

The Mayor and Council look forward to meeting with the County Commissioners to discuss grants for FY27. In order to allow you time to prepare for our meeting, please find the summation of our requests.

The undesignated grant we receive from Worcester County helps to offset the cost of services that Ocean City provides in lieu of the County providing these services. Ten years ago, Ocean City received \$2,411,956 in undesignated grant funds from Worcester County. That same year Worcester County Property Taxes paid from Ocean City totaled \$65,651,394. Therefore, the unrestricted grant was 3.7% of taxes paid by Ocean City. Since that time, County taxes paid by Ocean City property owners have increased to almost \$100 million in FY26, a 40% increase yet over that same period of time our unrestricted grant has increased by only 16%.

We would respectfully request that our unrestricted grant be restored to 3.7% of the amount of county property taxes paid by Ocean City property taxes as it was in 2015. We estimated property taxes received from Ocean City in FY26 were \$99,141,921 and therefore we would request that our FY27 unrestricted grant be set at \$3,668,251.

We would also like to thank you for other grants we receive and request that the grants for Tourism, Recreation, the OCDC, the Convention Bureau, and the Park and Ride continue to be funded at the same levels as were funded in FY26.

**MAYOR**

Richard W. Meehan

**CITY COUNCIL**

Matthew M. James  
*President*

William C. Savage III  
*Secretary*

John F. Gehrig, Jr.  
Jacob H. Mitrecic  
Carol Proctor  
Larry R. Yates

**CITY MANAGER**

Terence J. McGean, PE

**CITY CLERK**

Diana L. Chavis, MMC

We would like to again thank the Commissioners for recognizing our concerns with regard to the cost to Ocean City taxpayers of providing EMS service to the West Ocean City area and working with the town to develop a formula to fully fund and reimburse the town for providing this essential service. We would again request that this formula be applied in the FY27 Budget. The total cost to provide this service in 2025, over and above grants received and revenue collected, was \$1,345,388. We would request a grant in the amount \$1,345,388 to cover these costs and your agreement to continue to utilize this same formula to cover the cost of providing this service in calendar year 2026. We have included a breakdown of the actual costs to provide the West Ocean City Service. You should note that calls for service in West Ocean City accounted for 20.88% of our total EMS calls.

In FY26, new state property assessments from Ocean City increased Worcester County property tax revenue by \$7.4 million. We believe that is only fair that some of those additional revenues be used to directly benefit the residents and property owners in Ocean City. Establishing a formula that ties Ocean City's unrestricted grant to the Ocean City property tax dollars received by the County and setting that percentage at a level that is both fair to Ocean City taxpayers and affordable to the county would be a very positive step towards equity for both parties. We have asked for 3.7% for this year and would like the opportunity to continue this discussion for future years. Ultimately, that would provide both bodies with more budget certainty and recognize the increased costs of services that Ocean City provides to our residents and visitors that would otherwise fall to the County.

In closing, we truly appreciate the Commissioners giving us the opportunity to present the above important requests and your willingness to consider a new way of determining our unrestricted grant. We look forward to meeting with you to discuss them.

Respectfully,



Richard W. Meehan  
Mayor

Worcester County Grants vs Property Tax Received from OC

Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Increase 2025-2015	
Unrestricted Grant	2,411,956	2,411,956	2,411,956	2,431,956	2,490,000	2,490,000	2,552,250	2,616,056	2,681,457	2,681,457	2,748,494	336,538	14.0%
Ocean City Property Taxes	65,651,394	70,392,045	71,559,592	73,001,642	73,428,046	76,060,856	79,157,693	79,293,269	80,110,867	81,275,650	91,755,557	26,104,163	39.8%
Grant as a percentage of tax	3.7%	3.4%	3.4%	3.3%	3.4%	3.3%	3.2%	3.3%	3.3%	3.3%	3.0%		

Bottom line is over the past 10 years property taxes received from Ocean City increased by 40% while the unrestricted grant only increased 14%

County request, unrestricted grant equal to 3.7% of property tax received from Ocean City.

2026 unrestricted grant request is therefore :

Estimated City Taxes FY26	99,141,921
Requested rate	3.7%
<b>Requested Unrestricted Grant</b>	<b>3,668,251</b>

**Cost of Career Division Response to West Ocean City:  
Actual for FY 25**

Calls for Service to West Ocean City:	
Calendar 2025 Emergency Medical Calls	1,111
Total Career Division Calls for Service	5,320
% of West OC Response to Total	20.88%
Total Career Division FY 25 Expenses	12,308,639
<b>% of Budget for West Ocean City Response (20.88%)</b>	<b>2,570,470</b>
West Ocean City Patient Revenue Collected	234,603
Worcester County Grants for Ambulance Service:	
621 credit runs @ \$1,000 per run	621,000
490 non-transport @ \$250 per run	122,500
Additional Supplement for Runs (.2088 x total rec'd)	32,109
Per Paramedic Funding (.2088 of total received)	113,587
Personnel Supplement (.2088 x total)	39,672
Ambulance Funding (.2088 of total received)	52,200
Mileage supplement .2088 x \$45,066	9,410
Total Worcester County Grants Received for West OC	990,478
<b>Total Revenue Received for West OC Calls</b>	<b>1,225,081</b>
<b>Town of Ocean City Contribution to West OC Calls</b>	<b>1,345,388</b>

**GRANTS TO TOWNS - FY2027  
Request - Ocean Pines Association**

	<b>Ocean Pines FY26 Approved</b>	<b>Ocean Pines FY27 Request</b>
<b><u>COUNTY GRANTS TO TOWNS</u></b>		
** County Street Grants By Agreement	223,071	219,353
Infrastructure - Roads & Bridge Repairs		150,000
Unrestricted Grant Supplement	50,000	
New Fire Station Funding Request		100,000
Recreation & Parks Grant	20,000	40,000
Tourism		
Police Aid	550,000	725,000
Restricted Fire Grant	46,000	54,000
	889,071	1,288,353
* Cnty Grant Vol. Fire Dept	298,804	326,512
Volunteer Fire Grant Supplement for Cancer Screenings/Physicals	3,120	3,120
(1) Ambulance Grant- Vol Fire Co ***Included in 1105 Budget	952,200	1,111,330
Supplement to provide level funding		-
	1,254,124	1,440,962
<b>Sub-Total County Grants &amp; Debt</b>	<b>2,143,195</b>	<b>2,729,315</b>
<b>TOTAL</b>	<b>\$ 2,143,195</b>	<b>\$ 2,729,315</b>

\*\* In Roads Dept Budget

\* Mandated by State or County Code

(1) Ambulance Grant calculated FY2027 rates based on CY2025 runs



# OCEAN PINES ASSOCIATION, INC.

239 Ocean Parkway • Ocean Pines, Maryland 21811  
Telephone: 410-641-7717 • Fax: 410-641-5581

---

January 28, 2026

Ms. Kim Reynolds, Budget Officer  
Worcester County Government Center  
One West Market Street  
Snow Hill, Maryland 21863

Dear Ms. Reynolds:

This request is being submitted to you in accordance with the letter dated January 6, 2026 from President Theodore Elder. President Elder asked that the Ocean Pines Association provide details on funding requests to assist with developing the Worcester County Budget for the coming fiscal year.

The 8,588 properties within Ocean Pines include a year-round population of over 12,000 which represents a significant percentage of the overall county population. In addition to the county residents that live and own property in Ocean Pines, the Association shares the use of its physical assets with thousands of guests who come to the area to visit each year. These physical assets include eighty-two miles of road, associated bridges, five pools, a golf course, several restaurants, and numerous parks and playgrounds. Additional services that the Association provides to the residents of the county when they are in Ocean Pines include public safety services and various recreation programming that include classes for physical fitness and wellness, educational forums, along with children's camps and other activities.

The summary information noted above is a general reference regarding our request for funding. We believe the Commissioners and other members of the leadership team recognize the Association for the asset that it is to the County through its consideration of funding for this upcoming year.

As we have requested in the past, and to align with the County's budget structure, our requests fall into four categories: Fire Department, Public Safety, Roads and Bridges, and Parks and Recreation.

Visit Us Online at [www.oceanpines.org](http://www.oceanpines.org)

**Fire Department**

The Ocean Pines Volunteer Fire Department consists of both full-time staff and volunteers that ensure the safety of our residents through fire and EMS services. The department also assists neighboring communities when needed.

The highly responsive service is due to the two fire stations that service the community. With the contract recently signed, the construction of the new south station will begin soon, and the project is slated to take an estimated 60 weeks to complete. While a grant has been received for a portion of the estimated construction cost of \$5.2 million, the burden of funding the remaining \$3.7 million, including the interior furnishings and required equipment, are borne on the Ocean Pines residents.

To assist us in providing a high-functioning new fire station that services the entire community, we respectfully request Fire Department funding in the amount of \$100,000.

**Public Safety**

The County has consistently provided grant funding for the dedicated purpose of supporting the Ocean Pines Police Department. We appreciate this financial support and request that the County continue to provide a level of funding commensurate with the importance of this public safety service.

The annual report submitted by the Ocean Pines Police Department shows the number of calls in 2025 for mutual aid and assisting other agencies including joint agency operations at 279 and a total number of calls for service at 12,938. These service calls generated by citizens and police personnel in the field included both criminal and non-criminal incidents. Your help in providing much needed funding is imperative to meet the related and growing needs for recruitment, training, and time.

In addition, as Ocean Pines is not a municipality, we cannot participate in the Law Enforcement Officers Pension System (LEOPS). This has been extremely challenging, as we have adopted an enhanced pension plan equivalent 401K program. The request for funding will assist in not only providing support to the officers of the department but also in keeping Ocean Pines the safest city to live in Maryland.

To assist us in meeting the current and increasing demands on our police force, including the mandated body cameras with expenses over \$105,000 yearly, we respectfully request Public Safety funding in the form of a grant in the amount of \$725,000 and ask for your consideration.

**Roads & Bridges**

The 82 miles of roads in Ocean Pines carry the traffic load for both resident and non-resident vehicles every day. Along with the responsibility to maintain 4 bridges to comply with the appropriate safety standards, we also have 387 drainage pipes that cross under existing roads. As that infrastructure is more than 50 years old, much of it is in dire need of replacement. We must also maintain each of the residential driveway pipes throughout our community.

Ocean Pines has taken a more aggressive approach in maintaining our roadways and repairing drainage pipes. Specific plans have been developed, and work is being done in these areas in conjunction with those plans. If funding from the County were to be made available, these projects could continue, and we would be able to alleviate road and drainage problems that currently have an impact on many of our property owners. Also, should the County open any discussions regarding available Casino funds and the impact associated with the establishment of table games, Ocean Pines would be very interested in participating in the hopes that we could potentially share benefits with the County residents in Ocean Pines if such funding became available.

To assist us in meeting the infrastructure needs of our portion of the county, we respectfully request funding in the amount of \$150,000 and ask for your consideration.

### **Parks & Recreation**

Our Recreation & Parks Department operates seven days a week, year-round, to meet the needs of our residents, visitors, and tourists. We offer many no-fee amenities and activities, including year-round events, basketball courts, soccer fields, playgrounds, skate park, walking trails and other special event programs that are open to the public and well attended by residents and non-residents alike. However, there are considerable maintenance and operations costs associated with these "free" amenities; most of which is considerably borne by the residents.

To assist us in continuing to execute high-quality events and programming for the community at-large and our visiting guests to the county, we respectfully request Recreation & Parks funding in the amount of \$40,000.

Respectfully submitted,



John Latham (on behalf of the Ocean Pines Board of Directors)  
President, Ocean Pines Association, Inc.

Expenditures		1985 Interfund Budget Requested							
Account Number	Account Description	2027 Department Requested	2027 Department Final	2026 Adopted Budget	\$ Variance Department Final	% Variance Department Final	2026 Actual Amount at 12/31/25	2025 Actual Amount	Department Comments
<b>Department: 1985 - Interfund</b>									
<i>INTFND CHGS - Interfund Charges</i>									
8100.010	Transfers Out Transfers to Other Funds	2,999,480.00	2,999,480.00	1,158,594.00	1,840,886.00	159%	0.00	4,211,507.00	Funding needed for the Benefits Rate Stabilization Fund.
8100.080	Transfers Out Transfer to Reserve Fund	3,054,733.00	3,054,733.00	3,819,995.00	(765,262.00)	-20%	3,848,905.00	1,948,318.00	15% designated for reserve.
8100.090	Transfers Out Intergovernmental Grants	0.00	0.00	1,739,052.00	(1,739,052.00)	-100%	0.00	2,760,177.00	Intergovernmental requests are in loans for FY27. Please see account 8100.095.
8100.095	Transfers Out Intergovernmental Loans	1,116,908.00	1,116,908.00	140,000.00	976,908.00	698%	0.00	0.00	Intergovernmental Loan requests from WWW.
<i>Account Classification Total: Interfund Charges</i>		\$7,171,121.00	\$7,171,121.00	\$6,857,641.00	\$313,480.00	5%	\$3,848,905.00	\$8,920,002.00	
<b>Department Total: 1985 - Interfund</b>		<b>\$7,171,121.00</b>	<b>\$7,171,121.00</b>	<b>\$6,857,641.00</b>	<b>\$313,480.00</b>	<b>5%</b>	<b>\$3,848,905.00</b>	<b>\$8,920,002.00</b>	



# Expense Budget Transaction Report

Report by Budget Transactions  
Budget Year of 2027  
Budget Level at Department Final

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
<b>EXPENSES</b>				
Fund	<b>100 - General Fund</b>			
Department	<b>1985 - Interfund</b>			
Account	<b>8100.010 - Transfers Out Transfers to Other Funds</b>			
100.1985.8100.010	Transfer Rate Stabilization Health Ins Reserve	1.0000	2,999,480.00	2,999,480.00
	Account <b>8100.010 - Transfers Out Transfers to Other Funds</b> Totals	Transactions	1	<u>\$2,999,480.00</u>
Account	<b>8100.080 - Transfers Out Transfer to Reserve Fund</b>			
100.1985.8100.080	Transfer designated for reserve to meet 15% of expenditures	1.0000	3,054,733.00	3,054,733.00
	Account <b>8100.080 - Transfers Out Transfer to Reserve Fund</b> Totals	Transactions	1	<u>\$3,054,733.00</u>
Account	<b>8100.095 - Transfers Out Intergovernmental Loans</b>			
100.1985.8100.095	Bridletown Intergovernmental Loan Request	1.0000	6,722.00	6,722.00
100.1985.8100.095	Landings Intergovernmental Loan Request	1.0000	510,715.00	510,715.00
100.1985.8100.095	Riddle Farm Intergovernmental Loan Request	1.0000	300,000.00	300,000.00
100.1985.8100.095	River Run Intergovernmental Loan Request	1.0000	299,471.00	299,471.00
	Account <b>8100.095 - Transfers Out Intergovernmental Loans</b> Totals	Transactions	4	<u>\$1,116,908.00</u>
	Department <b>1985 - Interfund</b> Totals	Transactions	6	<u>\$7,171,121.00</u>
	Fund <b>100 - General Fund</b> Totals	Transactions	6	<u>\$7,171,121.00</u>
	<b>EXPENSES Totals</b>	<b>Transactions</b>	6	<u><u>\$7,171,121.00</u></u>
	Grand Totals	Transactions	6	<u><u>\$7,171,121.00</u></u>