



OFFICE OF THE TREASURER

Worcester County

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

MEMORANDUM

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

BWS 1

Ondrea Starzhevskiy
Finance Officer

Vacant
Deputy Finance Officer

TO: Worcester County Commissioners
FROM: Quinn M. Dittrich, CPA, Enterprise Fund Controller
DATE: May 14, 2026
SUBJECT: Budget Work Session May 19, 2026

The adjustments at the May 12, 2026, Budget Work Session for FY2027 are summarized below. Revenues and expenditures total \$5,518,376. All adjustments are related to Personnel Services. The Solid Waste Fund is now budgeted at a deficit of \$17,276, requested to be covered by a Transfer from Fund Balance. A summary of the adjustments from the May 12, 2026 Budget Work Session for the Solid Waste Fund revenue and expenditures are attached.

	2027 Proposed Budget as of 5/19/26	Committee Adjustment	2027 Committee Review
Revenues	5,518,376	56,822	5,461,554
Expenditures	5,365,376	56,822	5,308,554
Expenditures - Capital	153,000		153,000
Surplus/Deficit	-	-	-

Worcester County					
Annual Budget by Organization Report					
	FY27 Proposed Budget as of 5/19/2026	FY27 Committee Review	Variance FY27 Proposed Budget vs FY27 Committee Review	FY26 Adopted Budget	Variance FY27 Proposed Budget vs FY26 Adopted Budget
SOLID WASTE - Solid Waste					
Revenue					
LIC/PRMT - Licenses and Permits	\$4,500.00	\$4,500.00	\$0.00	\$4,500.00	\$0.00
CHG SVC - Charges for Services	\$5,019,600.00	\$5,019,600.00	\$0.00	\$4,820,000.00	\$199,600.00
INT/PEN - Interest & Penalties	\$477,000.00	\$477,000.00	\$0.00	\$651,500.00	(\$174,500.00)
TRNS IN - Transfers In	\$17,276.00	(\$39,546.00)	\$56,822.00	(\$88,400.00)	\$105,676.00
Revenue Totals	\$5,518,376.00	\$5,461,554.00	\$56,822.00	\$5,387,600.00	\$130,776.00
Expenditures					
PERS SVCS - Personnel Services	\$1,915,054.00	\$1,858,232.00	\$56,822.00	\$1,790,950.00	\$124,104.00
SUPP & MAT - Supplies & Materials	\$499,984.00	\$499,984.00	\$0.00	\$501,774.00	(\$1,790.00)
MAINT & SVCS - Maintenance & Services	\$1,288,402.00	\$1,288,402.00	\$0.00	\$1,263,500.00	\$24,902.00
OTHR CHGS - Other Charges	\$511,200.00	\$511,200.00	\$0.00	\$490,170.00	\$21,030.00
CAP EQ - Capital Equipment	\$1,303,736.00	\$1,303,736.00	\$0.00	\$1,341,206.00	(\$37,470.00)
Expenditure Totals	\$5,518,376.00	\$5,461,554.00	\$56,822.00	\$5,387,600.00	\$130,776.00
Solid Waste Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



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TO: Worcester County Commissioners
FROM: Quinn M. Dittrich, CPA, Enterprise Fund Controller
DATE: May 14, 2026
SUBJECT: Budget Work Session May 19, 2026

The adjustments at the May 12, 2026, Budget Work Session for FY2027 are summarized below. Revenues and expenditures total \$28,057,726 with requested General Fund Support totaling \$850,136 to cover budgeted deficits for Briddletown, Landings, and River Run; as well an Operational Grant for Briddletown. All adjustments to expenditures are related to Personnel Services. Adjustments to revenue are from a 5% increase in the White Horse Park rate in the Ocean Pines Service Area, from \$160 to \$168 per lot, and increasing the Transfer from Fund Balance to balance the budgets. A summary of the adjustments from the May 12, 2026 Budget Work Session for the Water & Wastewater Service Area revenues and expenditures are attached.

	2027 Proposed Budget as of 5/19/26	Committee Adjustment	2027 Committee Review
Revenues	28,057,726	189,103	27,868,623
Expenditures	25,657,726	189,103	25,468,623
Expenditures - Capital	2,400,000		2,400,000
Surplus/Deficit	-	-	-

Worcester County Water & Wastewater

	FY27 Proposed Budget as of 5/19/2026	FY27 Committee Review	Variance FY27 Proposed Budget vs FY27 Committee Review	FY26 Adopted Budget	Variance FY27 Proposed Budget vs FY26 Adopted Budget
W&WW - Water & Wastewater					
Revenue					
LOSS DSP ASTS - Gain/Loss on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$100,000.00	(\$100,000.00)
CHG SVC - Charges for Services	\$20,183,945.00	\$20,169,065.00	\$14,880.00	\$18,752,099.00	\$1,431,846.00
INT/PEN - Interest & Penalties	\$284,500.00	\$284,500.00	\$0.00	\$235,500.00	\$49,000.00
MISC - Miscellaneous	\$78,070.00	\$78,070.00	\$0.00	\$76,539.00	\$1,531.00
OP GRT - Operating Grant	\$31,500.00	\$31,500.00	\$0.00	\$631,500.00	(\$600,000.00)
OTH REV - Other Revenue	\$6,016,421.00	\$6,016,421.00	\$0.00	\$2,212,363.00	\$3,804,058.00
TRNS IN - Transfers In	\$235,467.00	\$61,244.00	\$174,223.00	\$1,287,811.00	(\$1,052,344.00)
DEBT SRV REV - Debt Service Revenue	\$1,227,823.00	\$1,227,823.00	\$0.00	\$875.00	\$1,226,948.00
Revenue Totals	\$28,057,726.00	\$27,868,623.00	\$189,103.00	\$23,296,687.00	\$4,761,039.00
Expenditures					
PERS SVCS - Personnel Services	\$7,795,869.00	\$7,606,766.00	\$189,103.00	\$7,417,897.00	\$377,972.00
SUPP & MAT - Supplies & Materials	\$2,695,104.00	\$2,695,104.00	\$0.00	\$2,384,876.00	\$310,228.00
MAINT & SVCS - Maintenance & Services	\$8,500,626.00	\$8,500,626.00	\$0.00	\$8,560,480.00	(\$59,854.00)
OTHR CHGS - Other Charges	\$3,279,912.00	\$3,279,912.00	\$0.00	\$330,250.00	\$2,949,662.00
INTFND CHGS - Interfund Charges	\$2,970,238.00	\$2,970,238.00	\$0.00	\$0.00	\$2,970,238.00
CAP EQ - Capital Equipment	\$2,815,977.00	\$2,815,977.00	\$0.00	\$4,493,184.00	(\$1,677,207.00)
Expenditure Totals	\$28,057,726.00	\$27,868,623.00	\$189,103.00	\$23,186,687.00	\$4,871,039.00
Water & Wastewater Totals	\$0.00	\$0.00	\$0.00	\$110,000.00	(\$110,000.00)

Worcester County					
Annual Budget by Organization Report					
	FY27 Proposed Budget as of 5/19/2026	FY27 Committee Review	Variance FY27 Proposed Budget vs FY27 Committee Review	FY26 Adopted Budget	Variance FY27 Proposed Budget vs FY26 Adopted Budget
Fund: 520 Assateague Point					
Revenue					
CHG SVC - Charges for Services	\$581,915.00	\$581,915.00	\$0.00	\$525,078.00	\$56,837.00
INT/PEN - Interest & Penalties	\$4,600.00	\$4,600.00	\$0.00	\$4,600.00	\$0.00
OTH REV - Other Revenue	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00	\$0.00
TRNS IN - Transfers In	(\$12,901.00)	(\$17,724.00)	\$4,823.00	\$131,169.00	(\$144,070.00)
Revenue Totals	\$576,114.00	\$571,291.00	\$4,823.00	\$663,347.00	(\$87,233.00)
Expenditures					
PERS SVCS - Personnel Services	\$228,211.00	\$223,388.00	\$4,823.00	\$220,124.00	\$8,087.00
SUPP & MAT - Supplies & Materials	\$110,535.00	\$110,535.00	\$0.00	\$104,070.00	\$6,465.00
MAINT & SVCS - Maintenance & Services	\$180,511.00	\$180,511.00	\$0.00	\$169,569.00	\$10,942.00
OTHR CHGS - Other Charges	\$56,857.00	\$56,857.00	\$0.00	\$10,929.00	\$45,928.00
CAP EQ - Capital Equipment	\$0.00	\$0.00	\$0.00	\$158,655.00	(\$158,655.00)
Expenditure Totals	\$576,114.00	\$571,291.00	\$4,823.00	\$663,347.00	(\$87,233.00)
Fund Total: Assateague Point	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Worcester County					
Annual Budget by Organization Report					
	FY27 Proposed Budget as of 5/19/2026	FY27 Committee Review	Variance FY27 Proposed Budget vs FY27 Committee Review	FY26 Adopted Budget	Variance FY27 Proposed Budget vs FY26 Adopted Budget
Fund: 525 Briddletown					
Revenue					
CHG SVC - Charges for Services	\$20,000.00	\$20,000.00	\$0.00	\$19,840.00	\$160.00
INT/PEN - Interest & Penalties	\$500.00	\$500.00	\$0.00	\$500.00	\$0.00
OP GRT - Operating Grant	\$31,500.00	\$31,500.00	\$0.00	\$31,500.00	\$0.00
TRNS IN - Transfers In	\$6,741.00	\$6,541.00	\$200.00	\$23,477.00	(\$16,736.00)
Revenue Totals	\$58,741.00	\$58,541.00	\$200.00	\$75,317.00	(\$16,576.00)
Expenditures					
PERS SVCS - Personnel Services	\$9,202.00	\$9,002.00	\$200.00	\$13,050.00	(\$3,848.00)
SUPP & MAT - Supplies & Materials	\$1,645.00	\$1,645.00	\$0.00	\$1,712.00	(\$67.00)
MAINT & SVCS - Maintenance & Services	\$47,729.00	\$47,729.00	\$0.00	\$47,263.00	\$466.00
OTHR CHGS - Other Charges	\$165.00	\$165.00	\$0.00	\$79.00	\$86.00
CAP EQ - Capital Equipment	\$0.00	\$0.00	\$0.00	\$13,213.00	(\$13,213.00)
Expenditure Totals	\$58,741.00	\$58,541.00	\$200.00	\$75,317.00	(\$16,576.00)
Fund Total: Briddletown	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Worcester County					
Annual Budget by Organization Report					
	FY27 Proposed Budget as of 5/19/2026	FY27 Committee Review	Variance FY27 Proposed Budget vs FY27 Committee Review	FY26 Adopted Budget	Variance FY27 Proposed Budget vs FY26 Adopted Budget
Fund: 530 Edgewater Acres					
Revenue					
CHG SVC - Charges for Services	\$370,100.00	\$370,100.00	\$0.00	\$339,360.00	\$30,740.00
INT/PEN - Interest & Penalties	\$1,600.00	\$1,600.00	\$0.00	\$1,600.00	\$0.00
TRNS IN - Transfers In	(\$29,976.00)	(\$30,936.00)	\$960.00	\$90,857.00	(\$120,833.00)
DEBT SRV REV - Debt Service Revenue	\$875.00	\$875.00	\$0.00	\$875.00	\$0.00
Revenue Totals	\$342,599.00	\$341,639.00	\$960.00	\$432,692.00	(\$90,093.00)
Expenditures					
PERS SVCS - Personnel Services	\$55,333.00	\$54,373.00	\$960.00	\$78,541.00	(\$23,208.00)
SUPP & MAT - Supplies & Materials	\$11,857.00	\$11,857.00	\$0.00	\$8,193.00	\$3,664.00
MAINT & SVCS - Maintenance & Services	\$225,186.00	\$225,186.00	\$0.00	\$190,466.00	\$34,720.00
OTHR CHGS - Other Charges	\$50,223.00	\$50,223.00	\$0.00	\$1,976.00	\$48,247.00
CAP EQ - Capital Equipment	\$0.00	\$0.00	\$0.00	\$153,516.00	(\$153,516.00)
Expenditure Totals	\$342,599.00	\$341,639.00	\$960.00	\$432,692.00	(\$90,093.00)
Fund Total: Edgewater Acres	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Worcester County Annual Budget by Organization Report

	FY27 Proposed Budget as of 5/19/2026	FY27 Committee Review	Variance FY27 Proposed Budget vs FY27 Committee Review	FY26 Adopted Budget	Variance FY27 Proposed Budget vs FY26 Adopted Budget
Fund: 535 Landings					
Revenue					
LOSS DSP ASTS - Gain/Loss on Disposal of Assets	\$0.00	\$0.00	\$0.00	\$100,000.00	(\$100,000.00)
CHG SVC - Charges for Services	\$556,500.00	\$556,500.00	\$0.00	\$613,784.00	(\$57,284.00)
INT/PEN - Interest & Penalties	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00
TRNS IN - Transfers In	\$511,253.00	\$506,874.00	\$4,379.00	\$341,522.00	\$169,731.00
DEBT SRV REV - Debt Service Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$1,070,753.00	\$1,066,374.00	\$4,379.00	\$1,058,306.00	\$12,447.00
Expenditures					
PERS SVCS - Personnel Services	\$182,541.00	\$178,162.00	\$4,379.00	\$197,442.00	(\$14,901.00)
SUPP & MAT - Supplies & Materials	\$50,444.00	\$50,444.00	\$0.00	\$43,987.00	\$6,457.00
MAINT & SVCS - Maintenance & Services	\$659,542.00	\$659,542.00	\$0.00	\$627,407.00	\$32,135.00
OTHR CHGS - Other Charges	\$178,226.00	\$178,226.00	\$0.00	\$15,760.00	\$162,466.00
CAP EQ - Capital Equipment	\$0.00	\$0.00	\$0.00	\$73,710.00	(\$73,710.00)
Expenditure Totals	\$1,070,753.00	\$1,066,374.00	\$4,379.00	\$958,306.00	\$112,447.00
Fund Total: Landings	\$0.00	\$0.00	\$0.00	\$100,000.00	(\$100,000.00)

Worcester County					
Annual Budget by Organization Report					
	FY27 Proposed Budget as of 5/19/2026	FY27 Committee Review	Variance FY27 Proposed Budget vs FY27 Committee Review	FY26 Adopted Budget	Variance FY27 Proposed Budget vs FY26 Adopted Budget
Fund: 540 Lighthouse Sound					
Revenue					
CHG SVC - Charges for Services	\$140,200.00	\$140,200.00	\$0.00	\$134,211.00	\$5,989.00
INT/PEN - Interest & Penalties	\$800.00	\$800.00	\$0.00	\$800.00	\$0.00
TRNS IN - Transfers In	(\$22,784.00)	(\$23,760.00)	\$976.00	(\$1,817.00)	(\$20,967.00)
Revenue Totals	\$118,216.00	\$117,240.00	\$976.00	\$133,194.00	(\$14,978.00)
Expenditures					
PERS SVCS - Personnel Services	\$43,576.00	\$42,600.00	\$976.00	\$64,516.00	(\$20,940.00)
SUPP & MAT - Supplies & Materials	\$18,885.00	\$18,885.00	\$0.00	\$17,464.00	\$1,421.00
MAINT & SVCS - Maintenance & Services	\$38,533.00	\$38,533.00	\$0.00	\$34,386.00	\$4,147.00
OTHR CHGS - Other Charges	\$7,222.00	\$7,222.00	\$0.00	\$4,367.00	\$2,855.00
CAP EQ - Capital Equipment	\$10,000.00	\$10,000.00	\$0.00	\$12,461.00	(\$2,461.00)
Expenditure Totals	\$118,216.00	\$117,240.00	\$976.00	\$133,194.00	(\$14,978.00)
Fund Total: Lighthouse Sound	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Worcester County					
Annual Budget by Organization Report					
	FY27 Proposed Budget as of 5/19/2026	FY27 Committee Review	Variance FY27 Proposed Budget vs FY27 Committee Review	FY26 Adopted Budget	Variance FY27 Proposed Budget vs FY26 Adopted Budget
Fund: 545 Mystic Harbour					
Revenue					
CHG SVC - Charges for Services	\$2,945,800.00	\$2,945,800.00	\$0.00	\$2,880,774.00	\$65,026.00
INT/PEN - Interest & Penalties	\$18,000.00	\$18,000.00	\$0.00	\$18,000.00	\$0.00
TRNS IN - Transfers In	\$581,849.00	\$561,415.00	\$20,434.00	\$379,616.00	\$202,233.00
Revenue Totals	\$3,545,649.00	\$3,525,215.00	\$20,434.00	\$3,278,390.00	\$267,259.00
Expenditures					
PERS SVCS - Personnel Services	\$968,993.00	\$948,559.00	\$20,434.00	\$929,348.00	\$39,645.00
SUPP & MAT - Supplies & Materials	\$585,984.00	\$585,984.00	\$0.00	\$544,092.00	\$41,892.00
MAINT & SVCS - Maintenance & Services	\$1,323,926.00	\$1,323,926.00	\$0.00	\$1,185,054.00	\$138,872.00
OTHR CHGS - Other Charges	\$319,746.00	\$319,746.00	\$0.00	\$58,959.00	\$260,787.00
CAP EQ - Capital Equipment	\$347,000.00	\$347,000.00	\$0.00	\$560,937.00	(\$213,937.00)
Expenditure Totals	\$3,545,649.00	\$3,525,215.00	\$20,434.00	\$3,278,390.00	\$267,259.00
Fund Total: Mystic Harbour	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Worcester County					
Annual Budget by Organization Report					
	FY27 Proposed Budget as of 5/19/2026	FY27 Committee Review	Variance FY27 Proposed Budget vs FY27 Committee Review	FY26 Adopted Budget	Variance FY27 Proposed Budget vs FY26 Adopted Budget
Fund: 550 Newark					
Revenue					
CHG SVC - Charges for Services	\$249,500.00	\$249,500.00	\$0.00	\$232,960.00	\$16,540.00
INT/PEN - Interest & Penalties	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00
MISC - Miscellaneous	\$78,070.00	\$78,070.00	\$0.00	\$76,539.00	\$1,531.00
OTH REV - Other Revenue	\$400.00	\$400.00	\$0.00	\$400.00	\$0.00
TRNS IN - Transfers In	\$18,355.00	\$14,461.00	\$3,894.00	\$94,924.00	(\$76,569.00)
Revenue Totals	\$349,325.00	\$345,431.00	\$3,894.00	\$407,823.00	(\$58,498.00)
Expenditures					
PERS SVCS - Personnel Services	\$154,490.00	\$150,596.00	\$3,894.00	\$189,440.00	(\$34,950.00)
SUPP & MAT - Supplies & Materials	\$55,556.00	\$55,556.00	\$0.00	\$56,036.00	(\$480.00)
MAINT & SVCS - Maintenance & Services	\$100,765.00	\$100,765.00	\$0.00	\$135,173.00	(\$34,408.00)
OTHR CHGS - Other Charges	\$38,514.00	\$38,514.00	\$0.00	\$7,778.00	\$30,736.00
CAP EQ - Capital Equipment	\$0.00	\$0.00	\$0.00	\$19,396.00	(\$19,396.00)
Expenditure Totals	\$349,325.00	\$345,431.00	\$3,894.00	\$407,823.00	(\$58,498.00)
Fund Total: Newark	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Worcester County					
Annual Budget by Organization Report					
	FY27 Proposed Budget as of 5/19/2026	FY27 Committee Review	Variance FY27 Proposed Budget vs FY27 Committee Review	FY26 Adopted Budget	Variance FY27 Proposed Budget vs FY26 Adopted Budget
Fund: 555 Ocean Pines					
Revenue					
CHG SVC - Charges for Services	\$10,706,480.00	\$10,691,600.00	\$14,880.00	\$9,797,029.00	\$909,451.00
INT/PEN - Interest & Penalties	\$119,000.00	\$119,000.00	\$0.00	\$95,000.00	\$24,000.00
OTH REV - Other Revenue	\$353,500.00	\$353,500.00	\$0.00	\$753,500.00	(\$400,000.00)
TRNS IN - Transfers In	\$315,422.00	\$193,262.00	\$122,160.00	(\$347,736.00)	\$663,158.00
DEBT SRV REV - Debt Service Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Totals	\$11,494,402.00	\$11,357,362.00	\$137,040.00	\$10,297,793.00	\$1,196,609.00
Expenditures					
PERS SVCS - Personnel Services	\$5,299,549.00	\$5,162,509.00	\$137,040.00	\$4,785,224.00	\$514,325.00
SUPP & MAT - Supplies & Materials	\$1,193,337.00	\$1,193,337.00	\$0.00	\$1,132,399.00	\$60,938.00
MAINT & SVCS - Maintenance & Services	\$3,342,678.00	\$3,342,678.00	\$0.00	\$3,034,172.00	\$308,506.00
OTHR CHGS - Other Charges	\$318,838.00	\$318,838.00	\$0.00	\$158,808.00	\$160,030.00
INTFND CHGS - Interfund Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CAP EQ - Capital Equipment	\$1,340,000.00	\$1,340,000.00	\$0.00	\$1,187,190.00	\$152,810.00
Expenditure Totals	\$11,494,402.00	\$11,357,362.00	\$137,040.00	\$10,297,793.00	\$1,196,609.00
Fund Total: Ocean Pines	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Worcester County					
Annual Budget by Organization Report					
	FY27 Proposed Budget as of 5/19/2026	FY27 Committee Review	Variance FY27 Proposed Budget vs FY27 Committee Review	FY26 Adopted Budget	Variance FY27 Proposed Budget vs FY26 Adopted Budget
Fund: 570 Riddle Farm					
Revenue					
CHG SVC - Charges for Services	\$1,751,350.00	\$1,751,350.00	\$0.00	\$1,609,875.00	\$141,475.00
INT/PEN - Interest & Penalties	\$7,000.00	\$7,000.00	\$0.00	\$7,000.00	\$0.00
OP GRT - Operating Grant	\$0.00	\$0.00	\$0.00	\$600,000.00	(\$600,000.00)
OTH REV - Other Revenue	\$4,566,444.00	\$4,566,444.00	\$0.00	\$0.00	\$4,566,444.00
TRNS IN - Transfers In	(\$868,569.00)	(\$877,464.00)	\$8,895.00	\$402,351.00	(\$1,270,920.00)
Revenue Totals	\$5,456,225.00	\$5,447,330.00	\$8,895.00	\$2,619,226.00	\$2,836,999.00
Expenditures					
PERS SVCS - Personnel Services	\$398,774.00	\$389,879.00	\$8,895.00	\$507,161.00	(\$108,387.00)
SUPP & MAT - Supplies & Materials	\$297,385.00	\$297,385.00	\$0.00	\$193,725.00	\$103,660.00
MAINT & SVCS - Maintenance & Services	\$876,314.00	\$876,314.00	\$0.00	\$1,674,096.00	(\$797,782.00)
OTHR CHGS - Other Charges	\$518,514.00	\$518,514.00	\$0.00	\$43,164.00	\$475,350.00
INTFND CHGS - Interfund Charges	\$2,970,238.00	\$2,970,238.00	\$0.00	\$0.00	\$2,970,238.00
CAP EQ - Capital Equipment	\$395,000.00	\$395,000.00	\$0.00	\$201,080.00	\$193,920.00
Expenditure Totals	\$5,456,225.00	\$5,447,330.00	\$8,895.00	\$2,619,226.00	\$2,836,999.00
Fund Total: Riddle Farm	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Worcester County					
Annual Budget by Organization Report					
	FY27 Proposed Budget as of 5/19/2026	FY27 Committee Review	Variance FY27 Proposed Budget vs FY27 Committee Review	FY26 Adopted Budget	Variance FY27 Proposed Budget vs FY26 Adopted Budget
Fund: 575 River Run					
Revenue					
CHG SVC - Charges for Services	\$450,800.00	\$450,800.00	\$0.00	\$398,066.00	\$52,734.00
INT/PEN - Interest & Penalties	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00
TRNS IN - Transfers In	\$300,642.00	\$297,641.00	\$3,001.00	\$25,993.00	\$274,649.00
Revenue Totals	\$752,442.00	\$749,441.00	\$3,001.00	\$425,059.00	\$327,383.00
Expenditures					
PERS SVCS - Personnel Services	\$136,377.00	\$133,376.00	\$3,001.00	\$123,329.00	\$13,048.00
SUPP & MAT - Supplies & Materials	\$44,533.00	\$44,533.00	\$0.00	\$45,574.00	(\$1,041.00)
MAINT & SVCS - Maintenance & Services	\$226,453.00	\$226,453.00	\$0.00	\$203,665.00	\$22,788.00
OTHR CHGS - Other Charges	\$15,079.00	\$15,079.00	\$0.00	\$10,020.00	\$5,059.00
CAP EQ - Capital Equipment	\$330,000.00	\$330,000.00	\$0.00	\$42,471.00	\$287,529.00
Expenditure Totals	\$752,442.00	\$749,441.00	\$3,001.00	\$425,059.00	\$327,383.00
Fund Total: River Run	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Worcester County					
Annual Budget by Organization Report					
	FY27 Proposed Budget as of 5/19/2026	FY27 Committee Review	Variance FY27 Proposed Budget vs FY27 Committee Review	FY26 Adopted Budget	Variance FY27 Proposed Budget vs FY26 Adopted Budget
Fund: 580 West Ocean City					
Revenue					
CHG SVC - Charges for Services	\$2,411,300.00	\$2,411,300.00	\$0.00	\$2,201,122.00	\$210,178.00
INT/PEN - Interest & Penalties	\$126,000.00	\$126,000.00	\$0.00	\$91,000.00	\$35,000.00
TRNS IN - Transfers In	(\$1,087,283.00)	(\$1,091,784.00)	\$4,501.00	\$147,455.00	(\$1,234,738.00)
Revenue Totals	\$1,450,017.00	\$1,445,516.00	\$4,501.00	\$2,439,577.00	(\$989,560.00)
Expenditures					
PERS SVCS - Personnel Services	\$318,823.00	\$314,322.00	\$4,501.00	\$309,722.00	\$9,101.00
SUPP & MAT - Supplies & Materials	\$39,543.00	\$39,543.00	\$0.00	\$36,925.00	\$2,618.00
MAINT & SVCS - Maintenance & Services	\$1,071,389.00	\$1,071,389.00	\$0.00	\$940,565.00	\$130,824.00
OTHR CHGS - Other Charges	\$20,262.00	\$20,262.00	\$0.00	\$11,810.00	\$8,452.00
CAP EQ - Capital Equipment	\$0.00	\$0.00	\$0.00	\$1,140,555.00	(\$1,140,555.00)
Expenditure Totals	\$1,450,017.00	\$1,445,516.00	\$4,501.00	\$2,439,577.00	(\$989,560.00)
Fund Total: West Ocean City	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

MEMORANDUM

TO: Worcester County Commissioners
 FROM: Kim Reynolds, Budget Officer *Kimberly Reynolds*
 DATE: May 13, 2026
 SUBJECT: Budget Work Session Summary as of May 12, 2026

The adjustments at the May 12th Budget Work Session for FY2027 are summarized in the table below. Revenues total \$300,172,146 and the FY2027 expenditures total \$300,584,274. After the FY2027 Budget Work Session Adjustments the budget is at a deficit of \$412,128.

May 12th work session adjustments

	FY27 Department Requested Totals	FY27 Committee Review Totals	FY27 Proposed Budget Adjustments as of 5/12/26	FY27 Proposed Budget Revenue & Expenditure Totals
Revenues	\$299,118,027	\$300,002,146	\$300,002,146	\$300,172,146
Motor Fuel Tax Rebate			\$ 170,000	
Expenditures:	\$302,074,373	\$298,631,635	\$298,631,635	\$300,584,274
Personnel Salaries & Benefits			\$ 1,581,334	
Grants to Towns			\$ 110,000	
Change in Reserve			\$ 253,700	
Water Wastewater Grant & Loan			\$ 7,605	
Surplus/(Deficit)	(\$ 2,956,346)	\$ 1,370,511	(\$ 412,128)	(\$ 412,128)

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

Attachments: FY2027 Proposed Budget Revenue Report – Page 2
 FY2027 Proposed Budget Expenditure Report – Pages 3-4
 FY2026-FY2030 County Commissioner Salary – Pages 5-9
 FY2027 Grants to Towns Budget Adjustments as of 5/12/26 – Pages 10-15

**Worcester County FY2027 Proposed Budget as of 5/12/26
Revenue Annual Budget by Account Classification Report**

	FY2027 Proposed Budget as of 5/12/26	FY2027 Department Final Request	Variance FY2027 Proposed Budget vs FY2027 Department Final	FY2026 Adopted Budget	Variance FY2027 Proposed Budget vs FY2026 Adopted
Fund: 100 General Fund					
Revenue					
PROP TAX - Property Taxes	201,568,215	200,684,096	884,119	185,818,745	15,749,470
INC TAX - Income Tax	53,000,000	53,000,000	-	53,000,000	-
OTHER TAX - Other Taxes	19,340,000	19,340,000	-	18,310,000	1,030,000
ST SHRD - State Shared	4,114,501	4,114,501	-	3,525,791	588,710
FRNCH - Franchise Fees	23,000	23,000	-	23,000	-
LOSS DSP ASTS - Gain/Loss on Disposal of Assets	125,000	125,000	-	125,000	-
LIC/PRMT - Licenses and Permits	2,836,400	2,836,400	-	2,864,115	(27,715)
CHG SVC - Charges for Services	2,886,484	2,886,484	-	2,673,454	213,030
INT/PEN - Interest & Penalties	6,000,000	6,000,000	-	5,000,000	1,000,000
FINES - Fines & Forfeitures	46,000	46,000	-	31,000	15,000
MISC - Miscellaneous	988,716	818,716	170,000	610,557	378,159
INTGOV FED - Intergovernmental - Federal Revenues	376,711	376,711	-	374,013	2,698
INTGOV ST - Intergovernmental - State Revenues	5,173,725	5,173,725	-	4,747,382	426,343
OTH REV - Other Revenue	-	-	-	-	-
TRNS IN - Transfers In	3,693,394	3,693,394	-	4,292,960	(599,566)
General Fund Total Revenues:	300,172,146	299,118,027	1,054,119	281,396,017	18,776,129

Worcester County FY2027 Proposed Budget as of 5/12/26

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Expense Annual Budget by Organization Report

	FY2027 Proposed Budget as of 5/12/26	FY2027 Department Final Request	Variance FY2027 Proposed vs FY2027 Department Final	FY2026 Adopted Budget	Variance FY2027 Proposed Budget vs FY2026 Adopted
Fund: 100 General Fund					
100.1001 - General Fund,County Commissioners	2,193,045	2,215,923	(22,878)	2,052,027	141,018
100.1002 - General Fund,Circuit Court	2,403,224	2,395,645	7,579	2,306,868	96,356
100.1003 - General Fund,Orphan's Court	82,307	87,116	(4,809)	82,258	49
100.1004 - General Fund,State's Attorney	4,875,147	4,903,913	(28,766)	4,586,582	288,565
100.1005 - General Fund,Treasurer's Office	2,074,975	2,083,955	(8,980)	1,922,151	152,824
100.1006 - General Fund,Elections Office	1,728,022	1,620,414	107,608	1,607,360	120,662
100.1007 - General Fund,Human Resources	945,376	944,832	544	922,245	23,131
100.1008 - General Fund,Development, Review & Permit	3,206,083	3,507,829	(301,746)	3,275,019	(68,936)
100.1010 - General Fund,Environmental Programs	3,454,563	3,541,011	(86,448)	2,922,851	531,712
100.1011 - General Fund,Information Technology	2,121,249	1,564,710	556,539	1,715,141	406,108
100.1090 - General Fund,Other General Government	8,082,031	7,984,091	97,940	6,338,740	1,743,291
100.1101 - General Fund,Sheriff's Office	22,506,839	22,205,651	301,188	19,719,106	2,787,733
100.1102 - General Fund,Emergency Services	6,569,422	6,488,993	80,429	6,048,302	521,120
100.1103 - General Fund,Jail	16,080,911	16,042,439	38,472	15,835,173	245,738
100.1104 - General Fund,Fire Marshal	1,527,134	1,526,236	898	1,466,260	60,874
100.1105 - General Fund,Volunteer Fire Departments	15,354,106	15,292,740	61,366	13,731,465	1,622,641
100.1201 - General Fund,Maintenance	3,209,516	3,194,342	15,174	3,020,407	189,109
100.1202 - General Fund,Roads	8,452,828	8,323,666	129,162	7,611,106	841,722
100.1203 - General Fund,Public Works	1,604,817	1,608,599	(3,782)	1,504,352	100,465
100.1204 - General Fund,Boat Landings	379,913	379,913	-	406,513	(26,600)
100.1205 - General Fund,Homeowner Convenience Ctrs	1,006,341	989,433	16,908	977,327	29,014
100.1206 - General Fund,Recycling	1,293,793	1,279,247	14,546	1,243,380	50,413
100.1301 - General Fund,Health Department	7,113,658	10,355,142	(3,241,484)	11,995,585	(4,881,927)
100.1302 - General Fund,Mosquito Control	297,350	296,587	763	295,322	2,028
100.1401 - General Fund,Commission on Aging	2,272,259	2,224,279	47,980	1,996,322	275,937
100.1402 - General Fund,Other Social Services	989,408	979,408	10,000	646,368	343,040
100.1502 - General Fund,WOR-WIC Community College	2,775,142	2,775,142	-	2,707,168	67,974
100.1505 - General Fund,Board of Education	137,048,773	136,051,337	997,436	123,421,994	13,626,779
100.1601 - General Fund,Recreation Department	3,424,929	3,366,470	58,459	3,326,111	98,818
100.1602 - General Fund,Parks Department	1,949,494	1,929,124	20,370	1,746,021	203,473
100.1603 - General Fund,Libraries	5,152,547	5,137,183	15,364	4,817,789	334,758
100.1604 - General Fund,Other Recreation & Culture	175,001	175,001	-	95,000	80,001
100.1701 - General Fund,Extension Service	388,318	388,318	-	282,741	105,577
100.1702 - General Fund,Other Natural Resources	1,125,800	1,125,800	-	615,800	510,000
100.1801 - General Fund,Economic Development	653,138	658,798	(5,660)	632,807	20,331

Worcester County FY2027 Proposed Budget as of 5/12/26

BWS 2

Expense Annual Budget by Organization Report

100.1803 - General Fund, Tourism	1,930,274	1,950,815	(20,541)	1,713,814	216,460
100.1901 - General Fund, Taxes Shared with Towns	396,338	396,338	-	4,068,096	(3,671,758)
100.1902 - General Fund, Grants to Towns	8,867,557	8,757,557	110,000	6,802,170	2,065,387
100.1975 - General Fund, Debt Service	10,155,254	10,155,254	-	10,080,635	74,619
100.1985 - General Fund, Interfund	6,717,392	7,171,121	(453,729)	6,857,641	(140,249)
General Fund Total Expenditures:	300,584,274	302,074,373	(1,490,099)	281,396,017	19,188,257

MEMORANDUM

TO: Worcester County Commissioners
FROM: Candace Savage, Deputy Chief Administrative Officer
DATE: May 13, 2026
SUBJECT: Commissioners' Salary

During the May 12th Budget Work Session, the Commissioners voted on an adjustment to the Commissioners' salary. Under Resolution 05-34 (attached), compensation increases each successive term by an amount equal to the total COLA awarded to County employees during the previous term. Based on this formula, the salary for the 2026–2030 term would be approximately \$33,696 and would take effect at the start of the new Commissioner term. This automatic adjustment was included in the original budget request. Following the vote on May 12th, the additional salary amount of \$5,419 was removed.

A draft resolution to waive the adjustment is attached. Also attached is a resolution reaffirming the formula established in Resolution 05-34.

Attachments:
Resolution 05-34 – Pages 2-3
Draft Resolution Waive Increase – Page 4
Draft Resolution Implement Increase – Page 5

RESOLUTION NO. 05 - 34**RESOLUTION ESTABLISHING SALARIES AND ALLOWANCES
FOR COUNTY COMMISSIONERS FOR THE 2006-2010 TERM**

WHEREAS, Section CG 2-103 of the County Government Article of the Code of Public Local Laws of Worcester County, Maryland provides that the salaries of the County Commissioners shall be set by Resolution of the County Commissioners; and

WHEREAS, the salaries of elected officials may not be changed during their term in office and must be established for said term prior to the commencement of said term; and

WHEREAS, 2006 is an election year for all County Commissioners and the terms of said County Commissioners shall commence after November 2006; and

WHEREAS, County Commissioner salaries and allowances were last revised by Resolution No. 98-23 adopted on May 19, 1998 for the 1998-2002 term of office; and

WHEREAS, the County Commissioners established a County Commissioners' Salary Review Committee to study County Commissioners' salaries and recommend an appropriate salary for the Commissioners for the 2006-2010 term, whose report was submitted to the County Commissioners for review at their meeting of September 20, 2005; and

WHEREAS, the County Commissioners' Salary Review Committee recommended an annual salary of up to \$25,000 each and an annual local expense allowance of \$3,000 each for mileage and related fees in recognition that the complexity and magnitude of the duties of these elected officials continue to increase substantially each year and considering that the cost of living has increased over the past eight years and the County has granted cost-of-living increases for County employees during that time; and

WHEREAS, the County Commissioners' Salary Review Committee further recommended that beginning with the 2010-2014 term, the Commissioners' annual salary be automatically increased at the beginning of each term equal to the cost-of-living increase awarded to county employees during the prior term, unless rescinded, and reviewed every four years by an independent committee of citizens.

NOW, THEREFORE, BE IT RESOLVED, by the County Commissioners of Worcester County that the County Commissioners shall receive such compensation and allowances for the term of office commencing after the election of November 2006 as indicated below:

1. The salary of the County Commissioners shall be \$25,000 each per year. They shall also receive a local expense allowance for traveling and other general expenses in the amount of \$250 per month.
2. The County Commissioners may also be entitled to receive an allowance or reimbursement for such other specific extraordinary expenses incurred in the course of their official duties as may have been specifically authorized and approved by the County Commissioners.

- 3. Beginning with the 2010-2014 term and for each term thereafter unless revised or rescinded by resolution of the County Commissioners, the Commissioners' salary shall be automatically increased at the beginning of each term equal to the cost-of-living increase awarded to county employees during the prior term.
- 4. This Resolution shall remain in effect for successive Boards of County Commissioners unless amended by resolution prior to the general election held prior to the election for the office of County Commissioners for the forthcoming term.


BE IT FURTHER RESOLVED by the County Commissioners of Worcester County that this Resolution shall take effect upon the commencement of the 2006-2010 term; and

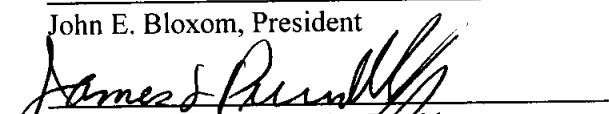
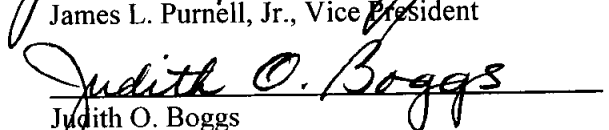

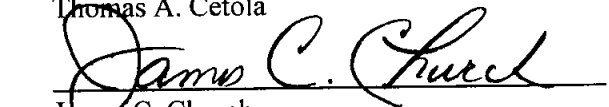
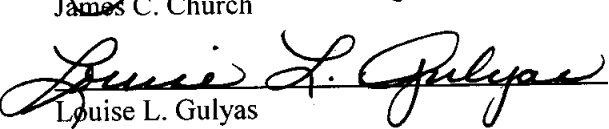
BE IT FURTHER RESOLVED by the County Commissioners of Worcester County that on or before May 1, 2008, the County Commissioners shall appoint a County Commissioners' Salary Review Committee to study County Commissioners' salaries and recommend an appropriate salary for the Commissioners for the 2010-2014 term.

PASSED AND ADOPTED this 15th day of November, 2005.

ATTEST:

WORCESTER COUNTY COMMISSIONERS


 Gerald T. Mason
 Chief Administrative Officer

 John E. Bloxom, President

 James L. Purnell, Jr., Vice President

 Judith O. Boggs

 Thomas A. Cetola

 James C. Church

 Louise L. Gulyas

 Virgil L. Shockley

RESOLUTION NO. 26-__
RESOLUTION SETTING THE COUNTY COMMISSIONERS’
SCHEDULED SALARY FOR THE 2026–2030 TERM

Recitals

- A. The County Commissioners of Worcester County adopted, on November 15, 2005, a Resolution Establishing Salaries and Allowances for County Commissioners for the 2006-2010 term.
- B. Section 3 of the resolution provided that beginning with the 2010–2014 term and for each term afterwards unless revised by the County Commissioners, the Commissioners’ salary will be automatically increased at the beginning of each term equal to the cost-of-living increase awarded to county employees during the prior term.
- C. The current salary for County Commissioners is \$28,277.
- D. Cost of living increases were awarded to county employees during the 2022–2026 term would result in a \$5,419 increase in Commissioner salary.

NOW, THEREFORE, BE IT RESOLVED by the County Commissioners of Worcester County, Maryland that the Commissioners do hereby waive the scheduled salary increase of \$5,419 for the 2026–2030 County Commissioner term and that the salary for the 2026-2030 term is \$28,277.

PASSED AND ADOPTED this _____ day of _____, 2026.

RESOLUTION NO. 26-__
RESOLUTION SETTING THE COUNTY COMMISSIONERS’
SCHEDULED SALARY FOR THE 2026–2030 TERM

Recitals

- A. The County Commissioners of Worcester County adopted, on November 15, 2005, a Resolution Establishing Salaries and Allowances for County Commissioners for the 2006-2010 term.
- B. Section 3 of the resolution provided that beginning with the 2010–2014 term and for each term afterwards unless revised by the County Commissioners, the Commissioners’ salary will be automatically increased at the beginning of each term equal to the cost-of-living increase awarded to county employees during the prior term.
- C. The current salary for County Commissioners is \$28,277.
- D. Cost of living increases were awarded to county employees during the 2022–2026 term would result in a \$5,419 increase in Commissioner salary.

NOW, THEREFORE, BE IT RESOLVED by the County Commissioners of Worcester County, Maryland that the Commissioners do hereby implement the scheduled salary increase of \$5,419 for the 2026–2030 County Commissioner term and that the salary for the 2026-2030 term is \$33,696.

PASSED AND ADOPTED this _____ day of _____, 2026.

FY2027 Grants to Towns May 12th BWS

		Unrestricted Grant	In lieu taxes	Unrestricted Increase	Flower Street Community Center	Bank St Project	Sidewalks to Schools	Pocomoke Community Center	Park N Ride	DownTown Redevelop.	Table Games 10%	OP New Fire Station Funding	Roads & bridges	Street/Road Grant OP Agreement	Police Grant	Restricted Fire Grant	Convention Bureau	Recreation	Tourism	Total
		7100.193	7100.193	7100.193							7100.193			1202.6600.010	7100.065	7100.153	7100.192	7100.028	7100.029	
Pocomoke	100.1902.100	\$ 550,000		\$ 55,000				\$ 150,000			\$ 42,153					\$ 68,000				\$ 865,153
Berlin	100.1902.110	\$ 550,000		\$ 55,000	\$ 250,000											\$ 221,000				\$ 1,076,000
Snow Hill	100.1902.120	\$ 550,000	\$ 260,000	\$ 55,000		\$ 100,000	\$ 110,000				\$ 42,153					\$ 92,000				\$ 1,209,153
Ocean City	100.1902.130	\$ 2,798,494		\$869,757					\$ 80,000	\$ 125,000						\$ 225,000	\$ 50,000	\$ 100,000	\$ 400,000	\$ 4,648,251
Ocean Pines Assoc.	100.1902.190											\$ 100,000	\$ 150,000	\$ 219,353	\$ 725,000	\$ 54,000		\$ 40,000		\$ 1,288,353
TOTAL	TOTALS	\$ 4,448,494	\$ 260,000	\$ 1,034,757	\$ 250,000	\$ 100,000	\$ 110,000	\$ 150,000	\$ 80,000	\$ 125,000	\$ 84,306	\$ 100,000	\$ 150,000	\$ 219,353	\$ 725,000	\$ 660,000	\$ 50,000	\$ 140,000	\$ 400,000	\$ 9,086,910

FY2027 Grants to Towns Requested

		Unrestricted Grant	In lieu taxes	Unrestricted Increase	Flower St Community Center	Bank St Project	Sidewalks to Schools	Pocomoke Community Center	Park N Ride	DownTown Redevelop.	Table Games 10%	OP New Fire Station Funding	Roads & bridges	Street/Road Grant OP Agreement	Police Grant	Restricted Fire Grant	Convention Bureau	Recreation	Tourism	Total
		7100.193	7100.193	7100.193							7100.193			1202.6600.010	7100.065	7100.153	7100.192	7100.028	7100.029	
Pocomoke	100.1902.100	\$ 550,000		\$ 55,000				\$ 150,000			\$ 42,153					\$ 68,000				\$ 865,153
Berlin	100.1902.110	\$ 550,000			\$ 250,000											\$ 221,000				\$ 1,021,000
Snow Hill	100.1902.120	\$ 550,000	\$ 260,000			\$ 100,000	\$ 110,000				\$ 42,153					\$ 92,000				\$ 1,154,153
Ocean City	100.1902.130	\$ 2,798,494		\$869,757					\$ 80,000	\$ 125,000						\$ 225,000	\$ 50,000	\$ 100,000	\$ 400,000	\$ 4,648,251
Ocean Pines Assoc.	100.1902.190											\$ 100,000	\$ 150,000	\$ 219,353	\$ 725,000	\$ 54,000		\$ 40,000		\$ 1,288,353
TOTAL	TOTALS	\$ 4,448,494	\$ 260,000	\$ 924,757	\$ 250,000	\$ 100,000	\$ 110,000	\$ 150,000	\$ 80,000	\$ 125,000	\$ 84,306	\$ 100,000	\$ 150,000	\$ 219,353	\$ 725,000	\$ 660,000	\$ 50,000	\$ 140,000	\$ 400,000	\$ 8,976,910

FY2026 Grants to Towns Approved

		Unrestricted Grant	In lieu taxes	Unrestricted Increase	Park N Ride	DownTown Redevelop.	Infrastructure Table Games 10%	Street/Road Grant OP Agreement	Police Grant	Restricted Fire Grant	Convention Bureau	Recreation	Tourism	Total
		7100.193	7100.193	7100.193			7100.193	1202.6600.010	7100.065	7100.153	7100.192	7100.028	7100.029	
Pocomoke	100.1902.100	\$ 550,000					\$ 49,338			\$ 72,000				\$ 671,338
Berlin	100.1902.110	\$ 550,000								\$ 221,000				\$ 771,000
Snow Hill	100.1902.120	\$ 550,000	\$ 250,000				\$ 49,338			\$ 83,000				\$ 932,338
Ocean City	100.1902.130	\$ 2,798,494			\$ 80,000	\$ 125,000				\$ 208,000	\$ 50,000	\$ 100,000	\$ 400,000	\$ 3,761,494
Ocean Pines Assoc.	100.1902.190	\$ 50,000						\$ 223,071	\$ 550,000	\$ 46,000		\$ 20,000		\$ 889,071
TOTAL	TOTALS	\$ 4,498,494	\$ 250,000	\$ -	\$ 80,000	\$ 125,000	\$ 98,676	\$ 223,071	\$ 550,000	\$ 630,000	\$ 50,000	\$ 120,000	\$ 400,000	\$ 7,025,241

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

	<u>Pocomoke City FY26 Approved</u>	<u>Pocomoke City FY27 Request</u>	<u>Pocomoke City FY27 BWS 5/12/26</u>
<u>COUNTY GRANTS TO TOWNS</u>			
Unrestricted Grant	550,000	550,000	550,000
Unrestricted Grant Increase Requested		55,000	55,000
Infrastructure Grant	49,338	42,153	42,153
New Community Center Construction Funding Request		150,000	150,000
Restricted Fire Grant	72,000	68,000	68,000
	671,338	865,153	865,153
(1) Ambulance Grant- Vol Fire Co ***Included in 1105 Budget	1,144,479	1,223,566	1,223,566
Supplemental Cnty Grant EMS to provide level fund	-	-	-
* Cnty Grant Vol. Fire Dept - based on code	298,804	326,512	326,512
Volunteer Fire Grant Supplement for Cancer Screenings/Physicals	3,120	3,120	3,120
Sub-Total County Grants & Debt	2,117,741	2,418,351	2,418,351
Tourism Marketing On-Behalf	4,500	4,500	4,500
<u>SHARED REVENUES</u>			
* Liquor License Distribution	9,375	9,375	9,375
	9,375	9,375	9,375
TOTAL	\$ 2,131,616	\$ 2,432,226	\$ 2,432,226

* Mandated by State or County Code

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

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

	Berlin FY26 Approved	Berlin FY27 Request	Berlin FY27 BWS 5/12/26
<u>COUNTY GRANTS TO TOWNS</u>			
Unrestricted Grant	550,000	550,000	550,000
Unrestricted Grant Increase			55,000
Flower Street Community Center - Schematic design & site work	-	250,000	250,000
Restricted Fire Grant	221,000	221,000	221,000
	771,000	1,021,000	1,076,000
* Cnty Grant Vol. Fire Dept	298,804	326,512	326,512
Volunteer Fire Grant Supplement for Cancer Screenings/Physicals	3,120	3,120	3,120
(1) Ambulance Grant- Vol Fire Co ***Included in 1105 Budget	1,309,919	1,456,647	1,456,647
Supplemental Cnty Grant EMS to provide level fund		-	-
	1,611,843	1,786,279	1,786,279
Sub-Total County Grants & Debt	2,382,843	2,807,279	2,862,279
Tourism Marketing On-Behalf	4,500	4,500	4,500
<u>SHARED REVENUES</u>			
* Liquor License Distribution	29,150	34,000	34,000
	29,150	34,000	34,000
TOTAL	\$ 2,416,493	\$ 2,845,779	\$ 2,900,779

* Mandated by State or County Code

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

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

	Snow Hill FY26 Approved	Snow Hill FY27 Request	Snow Hill FY27 BWS 5/12/26
<u>COUNTY GRANTS TO TOWNS</u>			
Unrestricted Grant	550,000	550,000	550,000
Unrestricted Grant Increase			55,000
Other Grants - in lieu	200,000	200,000	200,000
Other Grants - in lieu requested increase		10,000	10,000
Other Grants - in lieu Bikeways	50,000	50,000	50,000
Bank Street Promenade Project		100,000	100,000
Sidewalks to Schools		110,000	110,000
Infrastrure Grant	49,338	42,153	42,153
Restricted Fire Grant	83,000	92,000	92,000
	932,338	1,154,153	1,209,153
* Cnty Grant Vol. Fire Dept	298,804	326,512	326,512
(1) Volunteer Fire Grant Supplement for Cancer Screenings/Physicals	3,120	3,120	3,120
(2) Ambulance Grant- Vol Fire Co ***Included in 1105 Budget	1,007,236	1,097,978	1,097,978
Supplemental Cnty Grant EMS to provide level fund			
	1,309,160	1,427,610	1,427,610
Sub-Total County Grants & Debt	2,241,498	2,581,763	2,636,763
Tourism Marketing On-Behalf	4,500	4,500	4,500
<u>SHARED REVENUES</u>			
* Liquor License Distribution	9,563	9,563	9,563
	9,563	9,563	9,563
TOTAL	\$ 2,255,561	\$ 2,595,826	\$ 2,650,826

* 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

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

	Ocean City FY26 Approved	Ocean City FY27 Request	Ocean City FY27 BWS 5/12/26
<u>COUNTY GRANTS TO TOWNS</u>			
Ocean City Unrestricted Grant	2,798,494	2,798,494	2,798,494
Unrestricted Grant Increase Requested		869,757	869,757
Convention Bureau	50,000	50,000	50,000
Recreation Grant	100,000	100,000	100,000
Tourism Marketing	400,000	400,000	400,000
Other Grants - Park & Ride	80,000	80,000	80,000
Downtown Redevelopment	125,000	125,000	125,000
Restricted Fire Grant	208,000	225,000	225,000
	3,761,494	4,648,251	4,648,251
(1) Ambulance Grant ***Included in 1105 budget	2,464,346	2,861,285	2,861,285
(1) EMS Services to WOC	1,247,495	1,345,388	1,345,388
Supplemental Cnty Grant EMS to provide level fund			
* Cnty Grant Vol. Fire Dept-General Fund Bgt	298,804	326,512	326,512
Volunteer Fire Grant Supplement for Cancer Screenings/Physicals	3,120	3,120	3,120
<u>DEBT SERVICE FOR BENEFIT OF OCEAN CITY</u>			
Beach Maintenance-DNR Fund	490,000	1,000,000	1,000,000
	4,503,765	5,536,305	5,536,305
Sub-Total County Grants & Debt	8,265,259	10,184,556.00	10,184,556.00
Tourism Marketing On-Behalf	270,000	270,000	270,000
<u>SHARED REVENUES</u>			
* Bingo License Receipts	2,900	3,400	3,400
* Liquor License Distribution	340,000	340,000	340,000
	342,900	343,400	343,400
TOTAL	\$ 8,878,159	\$ 10,797,956	\$ 10,797,956

* Mandated by State or County Code

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

GRANTS TO TOWNS - FY2027 Request - Ocean Pines Association

	<u>Ocean Pines FY26 Approved</u>	<u>Ocean Pines FY27 Request</u>	<u>Ocean Pines FY27 BWS 5/12/26</u>
<u>COUNTY GRANTS TO TOWNS</u>			
** County Street Grants By Agreement	223,071	219,353	219,353
Infrastructure - Roads & Bridge Repairs		150,000	150,000
Unrestricted Grant Supplement	50,000		
New Fire Station Funding Request		100,000	100,000
Recreation & Parks Grant	20,000	40,000	40,000
Tourism			
Police Aid	550,000	725,000	725,000
Restricted Fire Grant	46,000	54,000	54,000
	889,071	1,288,353	1,288,353
* Cnty Grant Vol. Fire Dept	298,804	326,512	326,512
Volunteer Fire Grant Supplement for Cancer Screenings/Physicals	3,120	3,120	3,120
(1) Ambulance Grant- Vol Fire Co ***Included in 1105 Budget	952,200	1,111,330	1,111,330
Supplement to provide level funding		-	-
	1,254,124	1,440,962	1,440,962
Sub-Total County Grants & Debt	2,143,195	2,729,315	2,729,315
TOTAL	\$ 2,143,195	\$ 2,729,315	\$ 2,729,315

** In Roads Dept Budget

* Mandated by State or County Code

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

TO: Worcester County Commissioners
FROM: Kim Reynolds, Budget Officer *Kimberly Reynolds*
DATE: May 14, 2026
RE: Open Budget Items and Information

There are several budget items that were tabled in the May 12th meeting attached for your review and additional information in this memo as follows:

- Request to convert the County Engineer position split between DRP and Public Works into two separate positions.
- Additional information regarding Elections Pollbooks and Voting System.
- Additional information regarding Volunteer Fire Tax Credit.
- Department 1701 Extension Office budget and budget memo regarding master gardener.
- Departments 1402 and 1604 Non-Profit Grant requests – including a new request from Coastal Bays.
- Department 1505 Board of Education Budget Requested.



Worcester County

Government Center

Department of Human Resources

One West Market Street, Room 1301

Snow Hill, Maryland 21863-1213

410-632-0090

Fax: 410-632-5614

STACEY E. NORTON
Human Resources Director

PAT WALLS
Deputy Director

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

From: Stacey Norton, Human Resources Director

Date: May 5, 2026

Subject: Request to Split the County Engineer and Building Administrator role into 2 Positions

The County Engineer position used to work in the Public Works Department. Starting 6/15/09, the County Engineer position assumed additional responsibilities of the Building Administrator and was moved to report to the Director of Development, Review, and Permitting (DRP). Since that time, 50% of the salary has been charged to Public Works and 50% of the salary has been charged to DRP.

With the retirement of the current County Engineer/Building Administrator, we are requesting to split this position into a Building Administrator reporting to the Director of DRP with a salary range of \$85,000-\$110,000 and a Capital Projects Manager reporting to the Deputy Director of Public Works with a salary range of \$85,000-\$110,000 as the workload is too much for 1 employee. Each position will be paid by their respective departments starting in FY 27.

The FY 27 budget impact to DRP will be an increase of \$22,751 assuming a \$110K salary.

The FY 27 budget impact to Public Works will be an increase of \$22,751 assuming a \$110K salary.

Thank you for your consideration.

Attachments

Worcester County Job Opportunities**DEPARTMENT: DEVELOPMENT REVIEW AND PERMITTING****JOB TITLE: BUILDING ADMINISTRATOR****COMPENSATION: NON-CLASSIFIED \$85,000-\$110,000 ANNUALLY***
SALARY BASED ON QUALIFICATIONS*WORK LOCATION: WORCESTER COUNTY GOVERNMENT CENTER, ONE W. MARKET ST.**
SNOW HILL, MD**WORK SCHEDULE: 8:00AM TO 4:30PM, MONDAY TO FRIDAY****APPLICATION PERIOD: UNTIL FILLED**

Job Summary: This is a highly skilled position, under general supervision, reporting directly to the Director. This individual is responsible for all aspects associated with the Building Division of the Department, including the supervision of a staff of six.

General Requirements:

- Safety Sensitive position subject to Drug and Alcohol Testing
- Essential personnel subject to emergency call-back with little or no notice.
- Must be able to work days, evening and weekend work as needed for events, meetings, callbacks, weather events, etc.
- Possession of a valid driver's license, and a motor vehicle history with less than 4 points (MD).
- Successfully pass pre-employment background check

Essential Job Duties and Responsibilities:

- As a management level employee, directs the enforcement of applicable Federal, State and County codes and regulations relating to building construction, floodplain management, rental housing, nuisances, Americans with Disabilities Act (ADA) and supervises contractual arrangements for other regulatory codes, including electrical
- Supervises building and code enforcement activities in terms of the level of service, procedures and personnel, including plan reviewers and inspectors, and associated administrative functions
- Evaluates and maintains quality control over staff assignments, training needs, process review and improvement, determine priorities, progress evaluation, and direct changes as needed. Cross trains and back up other staff as needed
- Conducts field inspections as appropriate and assists staff in solving problems with contractors and builders
- Provides advanced level work to research, interpret, and apply relevant codes, ordinances, rules and regulations, to objectively draw valid conclusions and report on plan reviews, inspection findings, code amendments, special reports, permits, etc.
- Participates in the development of policy, ordinances, related studies, special

- reports, etc. and the supervision and administration of same
- Issues warnings, correction notices, stop work orders and civil infractions
 - Serves as the staff contact and advisor for the Building Code Appeals Board. Oversees scheduling and conduction of meetings, prepares and presents detailed written reports, and oversees the administrative work, including notifications, maintenance of records and files, processing, correspondence, coordination with other agencies, preparation of minutes, etc.
 - Represents the Building Division on the Technical Review Committee, or appoints a representative to attend and conduct plan reviews for the meeting
 - Attends, participates in, and makes effective presentations at public meetings and hearings with the County Commissioners and other commissions, councils, boards, citizen groups and special meetings as required by the Director
 - Testifies in court on building, code enforcement, floodplain management, permitting, inspections and land development matters as necessary
 - Provides after-hours emergency calls for a building inspector in the absence of the Director or Deputy Director
 - Provides advice and assistance with County rehabilitation projects
 - Establishes and maintains harmonious working relationships with co-workers, elected or appointed officials, and the general public using tact, discretion, sound judgment, and professionalism
 - Complies with the safety programs, procedures, training, fire drills, COOP plans, etc.
 - Ensures confidentiality of information and records and complies with record retention schedule
 - Supports and enforces the Worcester County Government Personnel Rules & Regulations and safety programs, and makes recommendations regarding the division's personnel, including hiring and disciplinary action
 - Performs other related duties assigned by the Deputy Director or Director

Qualifications and Skills:

- Associate's degree in civil engineering, architecture, construction technology or a related field with ten (10) or more years of work experience in one of the above-related fields, six (6) of which must be in inspection and code enforcement required
- Twelve (12) or more years of work experience in one of the above-related fields with a minimum of six (6) years of inspection and code enforcement experience may be substituted for an associate's degree in one of the above-related fields
- IRC and IBC Building Inspector, Plan Reviewer and Building Code Official Certifications are required
- Successful completion of the FEMA Coastal construction course within the first twelve months of employment required
- Thorough knowledge of the principles, practices and objectives of building, floodplain management, code enforcement, planning, permitting, and other similar regulations with the ability to read, analyze and interpret job relevant materials & tools including financial reports, spreadsheets and legal documents
- Working knowledge of federal, state and local building construction, floodplain management, rental housing, nuisances, and Americans with Disabilities Act (ADA)
- Knowledge of or ability to learn all laws, regulations and ordinances assigned to the Department for administration and enforcement which pertain to the building plan review, inspections, code enforcement, permitting, and land development functions

- Strong time management and workflow prioritization skills with the ability to manage multiple tasks with accuracy and by established deadlines from intake to approval
- Ability to manage difficult conversations with staff, applicants, developers, and the public while maintaining code compliance
- Working knowledge of budgetary and administrative practices
- Proficient computer skills in Microsoft Office Suite programs sufficient to perform the essential functions of the position
- Above-average oral, written and interpersonal communication skills necessary to perform essential job duties and work harmoniously with coworkers, officials, other government agencies, and the public using tact and discretion, exercise initiative, resourcefulness, professionalism, and sound judgment
- Ability to work in a fast-paced environment with interruptions
- Willingness to assume responsibility and motivate others
- Must have a team-oriented work ethic and ability to collaborate
- Must be self-starter that takes initiative and has a sense of urgency
- Ability to work independently and effectively with limited supervision
- Ability to perform work correctly, accurately, and consistently while meeting deadlines timely
- Possess exceptional organizational skills with attention to detail
- Ability to apply acquired knowledge to increasingly varied and complex tasks
- Ability to respond to inquiries and complaints in a supportive manner that promotes a positive resolution; willingness to assume responsibility regardless of the source or nature of the issue and motivate others to provide superior customer service to employees and citizens
- Ability to define problems, collect information, objectively establish facts and draw valid conclusions necessary for recommendations and/or implementation of appropriate action
- Ability to compose confidential and non-confidential correspondence and maintain the highest confidentiality
- Ability to follow verbal and written instructions; keep records and logs; complete written forms accurately

Safety Analysis:

(Rarely (<5% of the time), Occasional (5-25% of the time), Frequent (25-75% of the time); Constant (<75% of the time)

Sedentary work; Constant sitting, viewing; Frequent talking, hearing; Occasional pushing, pulling, carrying, lifting up to 40 lbs. No known significant hazard risk.

Worcester County Job Opportunities**DEPARTMENT: PUBLIC WORKS – ADMINISTRATION****JOB TITLE: CAPITAL PROJECT MANAGER****COMPENSATION: NON-CLASSIFIED \$85,000 - \$110,000 ANNUALLY***
SALARY BASED ON QUALIFICATIONS AND EXPERIENCE*WORK LOCATION: DEPARTMENT OF PUBLIC WORKS, 6113 TIMMONS ROAD, SNOW HILL,
MD AND OTHER LOCATIONS AS NEEDED THROUGHOUT WORCESTER
COUNTY****WORK SCHEDULE: 8:00AM TO 4:30PM, MONDAY TO FRIDAY****APPLICATION PERIOD: UNTIL FILLED**

Job Summary: This is a highly skilled position, under the direct leadership of the Deputy of Public Works, is responsible for managing new building construction projects and large diverse repair and renovation projects for Worcester County Government's owned or leased buildings and grounds. This position is not responsible for the Board of Education projects.

General Requirements:

- Safety Sensitive position subject to Drug and Alcohol Testing
- Essential personnel subject to emergency call-back with little or no notice.
- Must be able to work days, evening and weekend work as needed for projects, events, meetings, callbacks, weather events, etc.
- Possession of a valid driver's license, and a motor vehicle history with less than 4 points (MD).
- Successfully pass pre-employment background check

Essential Job Duties and Responsibilities:

- Manages all phases of County new building construction and large repair and renovation projects to include but not limited to overseeing design, permitting, budgets, bidding, project meetings, schedules, construction activity, inspection and project close out
- Coordinates with consultant(s) to develop bid specifications that require architectural, civil, structural or MEP design
- Coordinates work with facilities managers, engineers, architects, contractors and County staff on project requirements
- Produces meeting minutes, updated project schedules and progress reports
- Produces financial summaries of project expenditures for submission to the Public Works Deputy Director
- Reviews product submittals for compliance with the project specifications
- Inspects or initiates inspection of construction activity for compliance with approved plans and specifications

- Performs construction inspections that may require use of extension ladders or man lifts
- Provides direction on construction aspects and facilitates change orders or change directives in the field
- Ensures projects are in compliance with County, State, and Federal policy, laws, and regulations
- Resolves construction budget, schedule and material related problems
- Oversees project safety compliance with authorities having jurisdiction
- Responsible for overseeing contractor activities for capital projects at County facilities after normal business hours and on weekends
- Prepares presentations, attends, and delivers effective presentations at meetings and public hearings with the County Commissioners and other boards, citizen groups and special meetings as required or requested
- Completes assigned tasks accurately and by established deadlines
- Cross trains and back up other staff as needed
- Establishes and maintains harmonious working relationships with co-workers, elected or appointed officials, and the public using tact, discretion, sound judgment, and professionalism
- Complies with the safety programs, procedures, training, fire drills, COOP plans, etc.
- Ensures confidentiality of information and records and complies with record retention schedule
- Supports and enforces the Worcester County Government Personnel Rules & Regulations and safety programs
- Performs other related duties assigned by the Deputy Director of Public Works

Qualifications and Skills:

- Possess a minimum of ten (10) years of large construction project management and procurement experience required
- Possess a minimum of ten (10) years of budget preparation and execution experience required
- Possess working knowledge of local, State, and Federal policy, laws, and regulations for design and construction projects required
- Possess knowledge of 2021 International Building Code, 2017 National Electric Code, & Maryland Accessibility Code required
- Possess experience with permitting process and regulations required
- Comfortable working on roofs and other elevated surfaces required
- Experience with current OSHA and MOSH safety regulations as related to construction activities preferred
- Experience with AIA formats for specifications and payment applications preferred
- Excellent oral, written and interpersonal communication skills necessary to perform essential job duties and work harmoniously with coworkers, officials, other government agencies, and the public using tact and discretion, exercise initiative, resourcefulness, professionalism, and sound judgment
- Proficient computer skills in Microsoft Office Suite programs sufficient to perform the essential functions of the position

- Ability to perform each essential duty, demonstrate managerial ability at a level necessary to direct the work activities of the department where required
- Ability to work in a fast-paced environment with interruptions
- Willingness to assume responsibility and motivate others
- Must have a team-oriented work ethic and ability to collaborate
- Must be self-starter that takes initiative and has a sense of urgency
- Ability to work independently and effectively with limited supervision
- Ability to perform work correctly, accurately, and consistently while meeting deadlines timely
- Ability to read, analyze and interpret job relevant materials & tools including financial reports, spreadsheets and legal documents
- Possess exceptional organizational skills with attention to detail
- Ability to apply acquired knowledge to increasingly varied and complex tasks
- Ability to respond to inquiries and complaints in a supportive manner that promotes a positive resolution; willingness to assume responsibility regardless of the source or nature of the issue and motivate others to provide superior customer service to employees and citizens
- Ability to define problems, collect information, objectively establish facts and draw valid conclusions necessary for recommendations and/or implementation of appropriate action
- Ability to compose confidential and non-confidential correspondence and maintain the highest confidentiality
- Ability to follow verbal and written instructions; keep records and logs; complete written forms accurately

Safety Analysis:

(Rarely (<5% of the time), Occasional (5-25% of the time), Frequent (25-75% of the time); Constant (<75% of the time)

Work is performed both indoors and outdoors. Constant viewing, hearing, talking, sitting, standing. Frequent walking, pushing, pulling, lifting and moving of objects up to 25lbs, rarely up to 75lbs. Known hazards include risks associated with heat, humidity, noise, poor ventilation, elevated surfaces, slippery surfaces, and uneven surfaces. Routine hazards in field work and operating a vehicle.



Worcester County Administration

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

BWS 3

TO: Worcester County Commissioners
FROM: Kim Reynolds, Budget Officer *Kimberly Reynolds*
DATE: May 14, 2026
RE: Elections Pollbooks and New Voting Machines

There are several options for financing the 108 new pollbooks in the FY2027 budget:

- Full Payment – currently in the FY2027 budget.
- State Financing – 5 year repayment plan through the state. Interest rate 4.5% and administration fees are .195% which are subject to change per the State Board of Elections. Please see attached state financing schedule.
- Vendor Financing – 3 year repayment plan through equipment vendor. Vendor payments are structured as follows:

○ FY2027	\$ 31,252.50
○ FY2028	\$ 62,505.00
○ <u>FY2029</u>	<u>\$ 31,252.50</u>
Total	\$125,010.00

The new voting system estimated costs are \$288,229.50. Please see attached state financing schedule.

Jocelyn Abbott, the director of the Elections Department will be available for any questions.

BWS 3 - 9

AGENCY PAYMENT SCHEDULE
State Board of Elections
2026 Master Equipment Lease - Takedown TBD
Amortization Schedule No. TBD

DATE OF FINANCING	7/1/2026
COST	125,010.00
INTEREST	4.500%
ADMIN FEES	0.195%
No. of Days in first period	180
PV OF ANNUITY 9.00 periods	8.07
LEVEL PAYMENT	15,498.95

SCHEDULE BY PAYMENT DATE

FISCAL YEAR	PAYMENT DATE	INTEREST	PRINCIPAL	P&I PAYMENT	ADMIN FEES	AGENCY PAYMENT	Principal Outstanding
2027	01-Jan-27	2,812.73	0.00	2,812.73	121.88	2,934.61	125,010.00
2028	01-Jul-27	2,812.73	12,686.22	15,498.95	121.88	15,620.83	112,323.78
2028	01-Jan-28	2,527.29	12,971.66	15,498.95	109.52	15,608.47	99,352.12
2029	01-Jul-28	2,235.42	13,263.53	15,498.95	96.87	15,595.82	86,088.59
2029	01-Jan-29	1,936.99	13,561.96	15,498.95	83.94	15,582.89	72,526.63
2030	01-Jul-29	1,631.85	13,867.10	15,498.95	70.71	15,569.66	58,659.53
2030	01-Jan-30	1,319.84	14,179.11	15,498.95	57.19	15,556.14	44,480.42
2031	01-Jul-30	1,000.81	14,498.14	15,498.95	43.37	15,542.32	29,982.28
2031	01-Jan-31	674.60	14,824.35	15,498.95	29.23	15,528.18	15,157.93
2032	01-Jul-31	341.05	15,157.93	15,498.98	14.78	15,513.76	0.00
		17,293.31	125,010.00	142,303.31	749.37	143,052.68	

SCHEDULE BY FISCAL YEAR

FISCAL YEAR	INTEREST	PRINCIPAL	P&I PAYMENT	ADMIN FEES	AGENCY PAYMENT	Principal Outstanding
2027	2,812.73	0.00	2,812.73	121.88	2,934.61	125,010.00
2028	5,340.02	25,657.88	30,997.90	231.40	31,229.30	99,352.12
2029	4,172.41	26,825.49	30,997.90	180.81	31,178.71	72,526.63
2030	2,951.69	28,046.21	30,997.90	127.90	31,125.80	44,480.42
2031	1,675.41	29,322.49	30,997.90	72.60	31,070.50	15,157.93
		16,952.26	109,852.07	126,804.33	734.59	127,538.92

AGENCY PAYMENT SCHEDULE
State Board of Elections
2026 Master Equipment Lease - Takedown TBD
Amortization Schedule No. TBD

DATE OF FINANCING	7/1/2026
COST	288,229.50
INTEREST	4.500%
ADMIN FEES	0.195%
No. of Days in first period	180
PV OF ANNUITY 9.00 periods	8.07
LEVEL PAYMENT	35,735.18

SCHEDULE BY PAYMENT DATE

FISCAL YEAR	PAYMENT DATE	INTEREST	PRINCIPAL	P&I PAYMENT	ADMIN FEES	AGENCY PAYMENT	Principal Outstanding
2027	01-Jan-27	6,485.16	0.00	6,485.16	281.02	6,766.18	288,229.50
2028	01-Jul-27	6,485.16	29,250.02	35,735.18	281.02	36,016.20	258,979.48
2028	01-Jan-28	5,827.04	29,908.14	35,735.18	252.50	35,987.68	229,071.34
2029	01-Jul-28	5,154.11	30,581.07	35,735.18	223.34	35,958.52	198,490.27
2029	01-Jan-29	4,466.03	31,269.15	35,735.18	193.53	35,928.71	167,221.12
2030	01-Jul-29	3,762.48	31,972.70	35,735.18	163.04	35,898.22	135,248.42
2030	01-Jan-30	3,043.09	32,692.09	35,735.18	131.87	35,867.05	102,556.33
2031	01-Jul-30	2,307.52	33,427.66	35,735.18	99.99	35,835.17	69,128.67
2031	01-Jan-31	1,555.40	34,179.78	35,735.18	67.40	35,802.58	34,948.89
2032	01-Jul-31	786.35	34,948.89	35,735.24	34.08	35,769.32	0.00
		<u>39,872.34</u>	<u>288,229.50</u>	<u>328,101.84</u>	<u>1,727.79</u>	<u>329,829.63</u>	

SCHEDULE BY FISCAL YEAR

FISCAL YEAR	INTEREST	PRINCIPAL	P&I PAYMENT	ADMIN FEES	AGENCY PAYMENT	Principal Outstanding
2027	6,485.16	0.00	6,485.16	281.02	6,766.18	288,229.50
2028	12,312.20	59,158.16	71,470.36	533.52	72,003.88	229,071.34
2029	9,620.14	61,850.22	71,470.36	416.87	71,887.23	167,221.12
2030	6,805.57	64,664.79	71,470.36	294.91	71,765.27	102,556.33
2031	3,862.92	67,607.44	71,470.36	167.39	71,637.75	34,948.89
		<u>39,085.99</u>	<u>253,280.61</u>	<u>292,366.60</u>	<u>1,693.71</u>	<u>294,060.31</u>



MEMORANDUM

TO: Worcester County Commissioners
FROM: Candace Savage, Deputy Chief Administrative Officer
DATE: May 13, 2026
SUBJECT: Volunteer Fire Tax Credit

During the FY27 budget process, the County received a request from the Worcester County Volunteer Firefighters Association to consider establishing a tax credit for qualified volunteers. This request was also discussed during the April budget work session when representatives from the volunteer fire companies presented to the Commissioners. On May 11th, the County received the requested follow-up information detailing the estimated revenue reduction associated with the proposed tax credit, which is attached.

If the Commissioners wish to pursue this proposal, the County would need to adopt legislation authorizing the program and outlining its parameters. For reference, I have included the ordinance recently passed by Ocean City. If the Commissioners choose to move forward, a Bill would need to be drafted for introduction, after which it would be advertised for a public hearing. Following the public hearing, if the Bill is approved, it would take effect 45 days after passage.

Due to these procedural requirements, it would not be possible to implement a tax credit program prior to the July 1st tax billing. However, if the Commissioners are interested in establishing such a credit, staff can begin the process to ensure adequate time for development and implementation in FY28.

Attachments:

Additional information received – Pages 2-37

Ocean City ordinance – Pages 38-42



**Worcester County
Volunteer Firefighters Association**



May 11, 2026

County Commissioners of Worcester County
1 West Market Street Room 1103
Snow Hill, MD 21863

via email to Weston Young—Chief Administrative Officer

Dear Commissioners:

Please find enclosed the following updated information regarding our request for a real estate property tax credit / rebate for the volunteer fire, rescue, and emergency medical services personnel.

This would only be applied to those volunteers receiving the annual credit for years of service as per County Resolution adopted by the County Commissioners, December 12, 1995 as enclosed. We currently submit each year to Human Resources a comprehensive listing of those qualified personnel. Thus, requiring no large amount of additional paperwork. We would just have to identify which of the qualified members own property.

A spreadsheet is attached indicating how many volunteer fire, rescue, and emergency medical services own and occupy their primary residence in Worcester County. This is estimated at 269 persons.

This is an important recruitment and retention tool and has been adopted by many governments across the country. Our surrounding counties of Wicomico and Somerset have adopted this and the Town of Ocean City and Delmar. The Town of Berlin had the consensus of the entire Mayor and Council when this was presented by Berlin Fire Company at their budget work session.

We have included some additional information regarding volunteerism and population for your review.

We strongly support this as another recruitment and retention tool for our volunteers.

Sincerely Yours in Community Service,

A handwritten signature in blue ink that appears to read "D. Fitzgerald".

David A. Fitzgerald, Vice President
On behalf of Robert Rhode, President



**Worcester County
Volunteer Firefighters Association**



February 12, 2026

County Commissioners of Worcester County
1 West Market Street Room 1103
Snow Hill, MD 21863

via email to Weston Young—Chief Administrative Officer

Dear Commissioners:

We are requesting the County Commissioners establish a real estate property tax credit for qualified volunteers. This would be an additional incentive to recruit and retain volunteers. Many other jurisdictions have implemented this. Queen Anne's and Wicomico Counties and the towns of Ocean City and Delmar are some local examples.

We are glad to assist with any research needed to help implement this program.

We would propose the qualifications be the same as used now for the State of Maryland Income Tax Subtraction and Worcester County Length of Service Award programs. By utilizing these criteria, it provides consistency and would require no additional paperwork on behalf of the fire companies or county to determine eligibility.

We consider this a high priority to improve our ability to recruit and retain volunteer personnel.

Thank you for your commitment to all of our companies and your continued meetings with the Worcester County Fire/EMS Strategic Planning Committee and your consideration to our request on behalf of the Worcester County Fire Companies. We will be available to meet with you for a budget work session discussion as required.

Sincerely Yours in Community Service,

Robert Rhode, President

BWS 3

Worcester County Volunteer Fireman's Association Point System for Determining Active Status

A. General Provisions: A volunteer fire, rescue or emergency medical services member shall be considered in active status for the purposes of qualifying for a special subtraction modification from Maryland Income Tax if such member shall earn a minimum of 50 points during the taxable year. No individual may be able to earn all of the required points in one category. Points must be earned in a minimum of two categories to qualify.

B. Point System: Points shall be awarded as follows:

TRAINING OPPORTUNITIES

County fire association training committees
National Fire Academy (NFA)
Emergency Management Institute
Colleges and universities

2. DRILLS - (maximum 20 points)
1 point for each two hours of in-service type training conducted by the local department or training academy.
3. SLEEP IN/STANDBY - (maximum 20 points)
 - a. 1 point for each full night of sleeping in the station and being available to respond to an alarm.
 - b. 1 point for each four hours of standby, either in the station or as part of a rostered duty crew, and available to respond to an alarm. Credit for standby can only be given if no credit is received for an alarm.
4. ELECTED/APPOINTED POSITION - (maximum 25 points)
25 points may be awarded for each full year of service in an elected or appointed office.
5. MEETING - (maximum 25 points)
1 point for attendance at each meeting of the fire or ambulance company, a committee, or county or state fire association.
6. ALARMS - (maximum 40 points)
1 point will be awarded for each emergency alarm response or station standby.
7. COLLATERAL DUTIES - (maximum 25 points)
1 point will be awarded for each three hours of collateral duties. This includes fund raising, fire prevention, administrative work, equipment and apparatus maintenance, and work details.

PASSED AND ADOPTED THIS 12th day of December, 1995.

ATTEST:

WORCESTER COUNTY COMMISSIONERS

Gerald T. Mason

James G. Barron

Gerald T. Mason
Chief Administrative Officer

James G. Barron, President

Charles J. Long

Nationwide trend:

YEAR	VOLUNTEER FIREFIGHTERS
1983	884,600
2000	777,350
2010	768,150
2015	814,850
2017	682,600
2020	676,900
2023	635,100

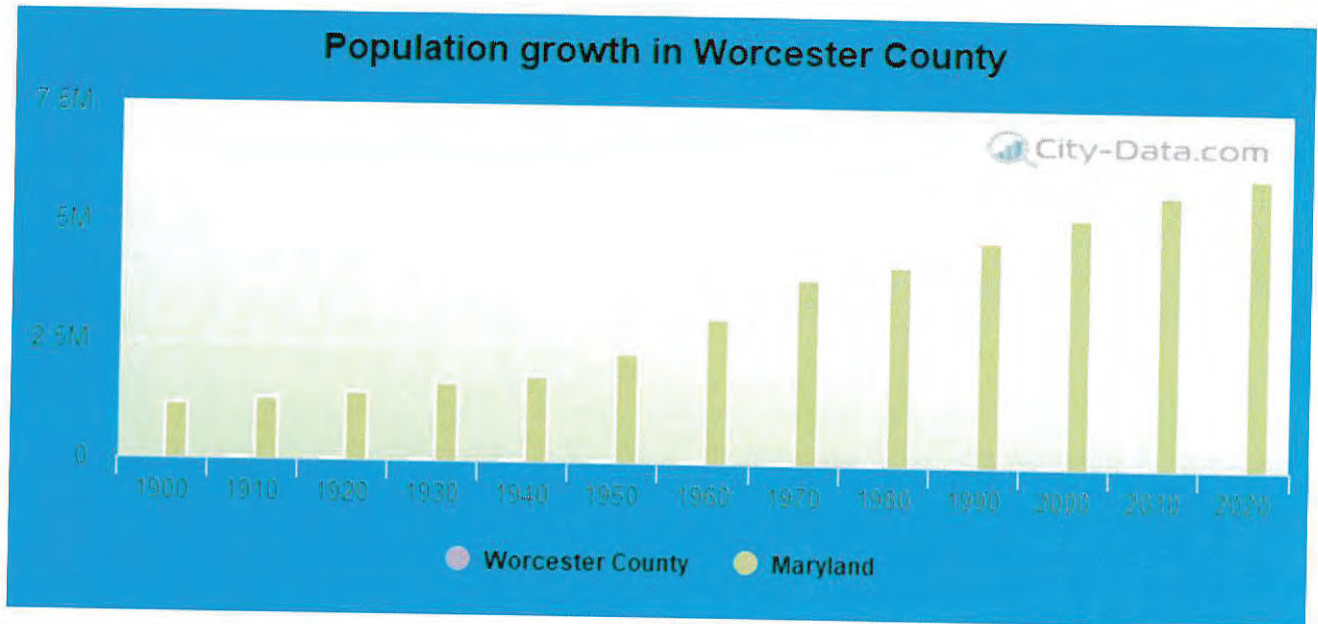
The overall trend represents approximately a 25% decline in volunteer numbers since the mid 1980s, during a period when the U.S. population grew by roughly 40% and total emergency call volume more than tripled (NVFC, 2024).

Ocean City had a 66% decline in volunteers from 1990 to 2020 per Chief Jester

Berlin has maintained 65-70 members for the past 35-40 years and we are currently at 50 members.

POPULATION^{2,3}

	Worcester County	
	Households	Population
2010	22,225	51,454
2020	21,375	52,403
2030 ^{est}	23,450	56,230



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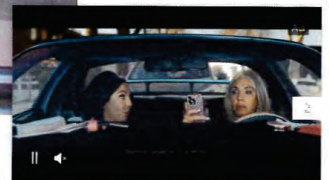
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Tom Krosnowski • Apr 7, 2026, 10:44 PM • Updated 33 days ago

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Shortage of volunteer firefighters could force more towns to move to paid firehouses, costing taxpayers - CBS News



CBS NEWS



CBS Evening News | Full Episodes | On the Road

CBS Evening News

Shortage of volunteer firefighters could force more towns to move to paid firehouses, costing taxpayers

By Tom Hanson, Trey Sherman

August 4, 2025 / 9:11 PM EDT / CBS News

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Nearly 70% of the fire crews working in departments across the country are volunteers, according to the National Fire Department Registry. These dedicated civil servants serve on the frontline, keeping smaller communities safe, but that safety net is shrinking due to a growing shortage of volunteers.

Albert Osterman, 21, has trained for more than 150 hours to become a firefighter. A volunteer in Hastings-on-Hudson, New York, he does the job with a deep s

"My father pa
this fire depa



Volunteer fire departments in need of more volunteers

(02:40)

CBS TEXAS

Fort Worth firefighters tell harrowing story of rescuing
area operator hundreds of



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1/9

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Shortage of volunteer firefighters could force more towns to move to paid firehouses, costing taxpayers - CBS News

like, "Yeah, I wanna help people the way they helped me."

He works at one of nearly 20,000 volunteer firehouses nationwide, which save taxpayers an estimated \$46.9 billion a year – \$4.7 billion just in New York State, according to the Association of Fire Districts of the State of New York.

"Were it not for the fire departments, those communities would simply fall apart. We're gonna rely on volunteer firefighters forever in this nation," said Steve Hirsch, chair of the National Volunteer Fire Council.

But between 1985 and 2020, the number of volunteers dropped by more than 20%, according to the NVFC. At the same time, the number of emergencies they're called to has more than tripled.

"There are fire departments across this nation that are responding to thousands of calls every year. They're wearing out people. They're burning them out," Hirsch said

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Shortage of volunteer firefighters could force more towns to move to paid firehouses, costing taxpayers - CBS News

Osterman said that in some cases, a lack of resources has "led to, unfortunately, more deaths."

Some lawmakers have been fighting to recruit young people through incentives, such as proposed legislation that would provide student loan forgiveness for volunteer firefighters. When asked if he thought those initiatives could help, Osterman seemed optimistic.

"If there's a financial incentive that can help to get education, I'm sure it would boost numbers tremendously," he said.

"I think it's a fantastic idea," Osterman added. "As a student, and a student that knows a lot of other students that are firefighters, it would be a big de-stressor for a lot of people."

Some towns
more volunte
choice. For n
check, but to

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Shortage of volunteer firefighters could force more towns to move to paid firehouses, costing taxpayers - CBS News

"He was a Navy man," Osterman said of his father. "He was a big fan of serving his country and serving his community. I think he'd be proud of me for it. Call me crazy, for sure, for doing it, but he'd be happy."

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the-volunteer-fire-service-is-shrinking

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The Volunteer Fire Service Is Shrinking: What's Your Plan?

JANUARY 15, 2026 BY [DAVID KRYGER](#)

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VOLUNTEERS CORNER

Key Takeaways

- The volunteer fire service in the United States is experiencing a significant decline in membership, with over 130,000 volunteers lost in the past decade.
- Contributing factors to this decline include financial pressures, decreased community involvement, ineffective leadership, and physical challenges faced by senior members.
- Many volunteer fire departments are taking steps to improve recruitment and retention through community engagement, social media outreach,

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2/11

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the-volunteer-fire-service-is-shrinking

ASA MEMBER of the volunteer fire service for the past 37 years, and as someone who wants this vifal service to continue for another century, this article is, from a personal standpoint, somewhat painful to write.

My life has revolved around the fire service since I was about eight years old.

2601 FE Kryger H
Fire Engineering



Watch on

It all started when I tagged along with my father when he was an FDNY firefighter, a New York State fire instructor, and a volunteer firefighter in the West Haverstraw (NY) Fire Department (WHFD) in our hometown. And, like so many of us, my start in the volunteer fire service was generational.

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the-volunteer-fire-service-is-shrinking

While some departments continue to grow, the overall trend is that the volunteer fire service in the United States is shrinking. In the early 2000s, we saw a minor decline in riding members. Nonetheless, we were still decently staffing most rigs for most calls.

As we moved forward, the volunteer fire service saw big changes. For example, in Rockland County, New York, automatic mutual aid for even just an automatic fire alarm dispatch now sees several departments rolling together, even if it's just one engine from each department responding with mutual aid attempting to complete a full assignment.

Over the past decade, the volunteer fire service has experienced a nationwide decrease in membership. Listen to your local volunteer fire department's radio to hear the increase in fire alarms requiring preplanned automatic mutual aid, second calls (retuning), sending alternate response departments to cover alarms, or responding rigs with one member.

By the Numbers

If we look at a few statistics, 20 years ago (in 2005), there were approximately 823,000 volunteer firefighters in the United States. Ten years ago that number dropped to 814,000, and five years ago that number dropped to 677,000. In the past 10 years alone, we have lost more than 130,000 volunteer firefighters, and the numbers are not getting better.¹

WHY IS THE VOLUNTEER FIRE SERVICE SHRINKING?

Several factors contribute to the ongoing decline in volunteer fire service membership, outlined below.

Financial: From home prices to the cost of rent to the price of everyday living, the dollar simply doesn't stretch as far as it used to. Many people work more than one job, work longer hours, and commute farther than they used to. All of these factors cut into potential firefighters' ability and time to volunteer.

The core of the community: From the early 1950s until about the early 2000s (about a half century), the volunteer fire department was at the core of the community. The fire company was always part of any municipal celebrations, parades, and local ceremonies. In some cases, this is still true.

The local firehouse provided members with a place to hold events and fundraisers that were open to the public. It also served as a spot for members-only events that no one wanted to miss. In addition, firefighting has always been generational, with grandparents, parents, sons, and daughters often following family members into the service. Unfortunately, over the past 10 years, we have seen a decline in both community participation and the generational firefighting family.

Leadership: Yes, leadership is the elephant in the room. And here's a hard truth: The kind of leadership an organization tolerates often plays a part in membership retention and participation. Is your organization stuck with a person in leadership who is not an effective leader but who retains overall power to keep things status quo?

When I teach leadership development, I remind leaders that while not every problem rests on your shoulders, you have a

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- The example you set.
- How you communicate—or don't—with all members.
- Your ability to listen to others and consider options.
- The amount of ongoing training that you participate in.
- How much you include your subordinate officers.

All these considerations are critical to the ways some of your members choose to participate or even remain in the organization. You may have heard the frequently referenced line, "People don't leave bad organizations. They leave bad leadership." I agree.

Physical struggles: We all know and respect the senior members who physically struggle to achieve what they've been able to do on the fireground for years. As these members lose that interior, exterior, or driving ability, can we keep up with replacing them? Are we seeing one-for-one, five-for-five, or ten-for-ten member replacements over the years?

In my fire company alone, we've lost 21 firefighters who moved away due to retirement or affordability, and three have passed away, all in the past six years. All of them were active members who made a difference when they were here. As I look at the list, 17 of these members were interior firefighters and/ or drivers. We've acquired about five new members since, but how many others are in the same boat? *I offer a sincere thank you to the senior members who continue to come out and contribute to help keep us going.*

Risk vs. reward: Another factor in the decline in new membership is people weighing risk vs. reward. I'll venture to say that the vast majority of volunteer firefighters didn't sign up for this job for any fiscal benefit or reward. It was only 75 years into existence before my own fire department obtained the Length of Service Award Program (LOSAP). I can assure you that even then, most of us weren't looking ahead to our 65th birthdays, when we could collect this benefit. We volunteer because our hearts and souls are into firefighting, and we love the job.

Today, some members question whether they will continue. Some have already left after years of service, because if they get injured, they cannot afford to miss their full-time and/or part-time job that puts the bread on the table and pays the bills. Sadly, at least in New York State, the workers' compensation benefits aren't enough to cover the real costs of living.

WHAT ARE WE DOING ABOUT IT?

The challenge is clear: We need to grow the volunteer fire service—and soon. We must ask ourselves, *What can we do to reverse this trend?* The good news is that all hope is not lost. And the better news is that we know what to do, and it starts with two tasks:

1. Improving recruitment and retention.
2. Creating and promoting fringe benefits.

Recruitment and retention: Many departments whose numbers are declining are taking action. Some host open houses to demonstrate the work, push the benefits, and recruit new members. Here's a closeup look at many of the approaches

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- Recruiting at local high schools, job fairs, and through local businesses.
- Amending department policies to allow past leaders to cycle into leadership positions again.
- Loosening residency requirements and reaching over geographic borders for members.
- Reducing the time required before members can take on leadership roles.

Many departments are making valiant efforts to sustain their volunteer firefighting membership with some marked success, while many others continue to struggle in getting fully staffed rigs with interior firefighters on the road for alarms.

Fringe benefits: Some departments are imploring their districts or village boards to increase the fringe benefits and enhance the LOSAP programs and, in some states, offer pay-per-call and supplemental accident insurance. In some departments, this has helped, but in many others, it has not moved the needle.

Many departments offer active volunteer firefighters tuition reimbursement, property tax reductions, gym memberships, and more. But let's be honest, is taking \$250 off a \$12,000 property tax bill, a \$250 tax credit, or a defined benefit that you can't collect until after serving 40 years (starting at age 58 or older) incentive enough to volunteer 10-15 hours a week?

WHERE DO WE GO FROM HERE?

If our recruitment and retention efforts are not giving us results, what do we do next? We must ensure we can respond with enough firefighters to serve the people we signed up to protect, the people whose taxes pay for the equipment we are stewards of, the people who have the right to expect a staffed rig with trained members ready to extinguish their fire and/or make the grab. Equally important, we need a sufficient number of firefighters on scene for us, a firefighter assist and search team, or a rapid intervention team, should one of us need help while operating.

We have so much talent and so many smart, forward-thinking people in the volunteer fire service. We must not be afraid to try something different.

Consolidation: For some departments, this could be one way to go. It all depends on your organization's status: If you consolidate, it should be done strategically. Fully consolidating two fire departments that run an average of 250 calls each per year may just wear down the handful of members who will now have to respond to 500 calls per year, unless you can create riding groups (see next section). And while consolidation of four, five, or more departments expands your coverage area and call volume, it also expands your resources and finances. This would not only add firefighters but, given the millions in savings, could lead to increasing tangible fringe and fiscal benefits encouraging more people to join or stay.

Analyzing the benefits of consolidation is a topic of its own. There are so many numbers to crunch, but a brief overview shows us with ladder trucks averaging \$1.3 million, engines averaging \$ \$900,000+, and rescue trucks averaging \$950,000+, consolidation on a large, strategic scale would increase your number of responding firefighters and save millions on the cost of buildings and their maintenance, apparatus maintenance, and more. We can save the volunteer fire service for at least a few more decades or longer.²

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Shared riding crew: Another option for keeping the volunteer fire service going is to start interdepartmental riding groups. This consists of combining volunteers from different departments within closest proximity to each other.

For example, take two fire departments, create a riding team of four to five members, and have them cross cover all calls in those departments' response area for a set number of hours on set days. This crew would be supplemented by the rest of the members, but now you're getting a staffed engine out quickly in that vital time frame.

This program has already started in one part of Rockland County. Mike Yannazzone Jr., former chief of the Sparkill (NY) Fire Department, said, "We started this program approximately one and a half years ago and we have had success. Members voluntarily sign up for four-hour blocks to cover shifts and, as a result, two departments now have a staffed engine responding to ensure coverage during set hours. We hope to expand this program soon to include other neighboring fire departments." (He credits the leadership of the Orangeburg, NY fire department with starting this joint program).

Pay-per-call or combination departments: In some instances, you could start running part-time paid shifts or combo departments. My mention of pay is not to diminish volunteers, but we must be realistic. Our primary purpose is firefighting and saving lives. So when our mission's ability is compromised, shouldn't we keep all options on the table? We are losing volunteer firefighters every year, yet we hear outrage if we talk about paying members to drive and/or fight fires. Volunteer EMS agencies nationwide have leaned into paying their members to respond, so why is it so taboo in the volunteer fire service? Our obligation in the fire service is much more important than our wants.

We would be remiss if we ignored the reasons for declining membership and foolish to not pivot and adjust to today's demands for these reasons. I don't want my volunteer department to cease to exist and I will work to prevent that, but it's not about my wants. It's about operating safely and saving lives, and in keeping with our mission we must look beyond us. Our obligation is to the people who expect us to protect them.

We must look at the bigger picture. Some forward thinkers in my department have started the conversation, and we will work on it from there.

I've been told this is an uncomfortable conversation, as some fear change. The naysayers refuse to acknowledge our problem. They laugh at the people who genuinely want to protect the volunteer fire service's future out of the room. They've said, "We'll be fine. Paid is only for the career departments. We're light years away from closing, and we still get a rig out." As for which solution is best for your organization, I believe that depends on your organization's situation and what you can realistically, safely provide.

Is your organization in the struggling-to-respond-with-enough-trained-members category? If so, it's time to start your exploratory committee to give an honest assessment of your status. And it's time to develop real solutions that fulfill our obligation to provide adequate fire protection.

So, I ask you, which is the better path: proactive change *by us* to save what we've built up for more than a century or change that

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Fire Departments Need Volunteers but Their Numbers Are Dwindling



WORKFORCE

Fire Departments Need Volunteers but Their Numbers Are Dwindling

A majority of departments rely on volunteer help but the number of people willing to devote time has dropped substantially over the past decade.

June 16, 2025 • **Jule Pattison-Gordon**

<https://www.governing.com/workforce/fire-departments-need-volunteers-but-their-numbers-are-dwindling>

1/12

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Fire Departments Need Volunteers but Their Numbers Are Dwindling



Firefighters in McMinn County, Tenn., try to recruit volunteers. (Tennessee Fire Chiefs Association)

In Brief:

- Firefighter volunteering has been declining for years, hitting a new all-time low in 2020.
- Fire stations now do all kinds of work, including responding to medical emergencies and disasters. That has increased the amount of time volunteers need to spend in training.

<https://www.governing.com/workforce/fire-departments-need-volunteers-but-their-numbers-are-dwindling>

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Fire Departments Need Volunteers but Their Numbers Are Dwindling

- Around the country, fire departments are honing their recruitment and outreach efforts. Some are even offering cash on occasion.

Each year, a group of about 60 girls in grade school in Botetourt County, Va., spend a day learning about fire safety and emergency response. An instructor teaches them what to do if a wounded person is bleeding heavily and shows them a set of healthy lungs compared to a set of smoker's lungs. A flight medic shows off a helicopter. Older girls put on fire gear and use extraction tools to cut up cars, just as they might during a rescue. At the end of the day, a local guidance counselor talks to them about self-care, mental health and leadership.

This is all part of Botetourt County's Girls' Fire Camp, just one of many efforts to raise the community's awareness about the work of their fire department. As with other such events, it's a chance to encourage more residents to volunteer, explains Taylor Lunsford, who was hired in 2021 to fill a newly created role: recruitment and retention specialist.

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Across the country, many fire departments are struggling to attract and keep volunteers. "When I came into the role, the goal was trying to get as many folks to apply [as we could]," Lunsford says. "A lot of it is trying to get the awareness out in the community that there are opportunities to volunteer, then gain the small pool of those that are willing to be committed to it and do the training."

Botetourt County, which lies just north of Roanoke along the Blue Ridge Parkway, has a combination fire department that relies on a mix of volunteers and paid employees. A majority of American communities rely on volunteers to make up some, or all, of their firefighting force. Sixty-five percent of fire service is done by

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Fire Departments Need Volunteers but Their Numbers Are Dwindling

volunteers, according to the National Volunteer Fire Council.

But the number of volunteer firefighters in the U.S. hit a low in 2020, the last year for which the council has numbers. There were 677,000 volunteers that year, down nearly 20 percent from the 827,000 volunteers around the country just 12 years earlier.

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At the same time, the number of calls made to fire departments has been growing. Departments are increasingly asked to respond to medical emergencies, vehicle crashes, hazards, natural disasters and other non-fire events. "Recruitment of volunteer firefighters really has become a national, urgent issue," says Eddie Phillips, state recruitment and retention coordinator for the Tennessee Fire Chiefs Association.

Stretched Thin

Forty years ago, a single fire department in eastern North Carolina could handle a house fire on its own, according to Tracy Mosley, assistant executive director of the state Association of Fire Chiefs. Now, there are so few volunteers at each station that firefighters often have to be summoned from four different stations to gather enough people to handle the job.

"That's pulling other resources out of other communities to feed the need of personnel that are lacking," Mosley says. "They're miles away from their territory."

Because there aren't enough personnel, volunteers can burn out. Some formerly all-volunteer communities have begun hiring on-staff firefighters to fill the gaps, but many lack the financial means to do so.

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Fire Departments Need Volunteers but Their Numbers Are Dwindling

What Happened to Volunteers?

A range of economic and cultural factors is reducing the supply of volunteers. Many volunteers sign up when they're young but then move away for work or switch from volunteer firefighting to making a career of it. Some may later return during retirement, but that leaves a big gap of people in their 30s, 40s and 50s, Mosley says.

Some prospects are already juggling multiple jobs, long commutes and kids. And becoming a volunteer firefighter can be a major undertaking. Obtaining the basic level of firefighting certification often takes about **five months**, with volunteers taking 120 hours of classes. The amount of required training has grown as departments respond to more types of hazards.

Still, chiefs say one of the biggest barriers to volunteering is that it never even occurs to many people. "A lot of folks don't realize that they're protected by a volunteer fire department," Phillips says. "They just know, 'I call 911 and the fire department comes.'"

Many people may not believe they have the skills to help. They may not realize they can get training to fight fires or that they can help in other ways. Mosley notes that a diesel mechanic can volunteer maintaining trucks, a financial specialist can help with budgets and a schoolteacher could offer public education on fire safety.

People also need to be able to see themselves in the role. Some firefighters carry cards in their pockets that have a QR code linked to volunteer sign-up sites. Mosley notes that his home department in Silver Lake has been putting up recruitment banners featuring photos of firefighters of different races and genders.

Last year, Botetourt County's department **won** an award for its recruitment and retention. It uses a mix of efforts including social media, high school visits and the girls' camp. That county, along with some others, is offering occasional cash payments or scholarships to some volunteers.

biggest way to get people to stay is to make the fire department feel like friends and family, Phillips says.

<https://www.governing.com/workforce/fire-departments-need-volunteers-but-their-numbers-are-dwindling>

5/12

5/11/26, 11:57 AM

Fire Departments Need Volunteers but Their Numbers Are Dwindling

Some take this literally, hosting family nights and trying to get spouses involved, too. One department built a playground next to its station for participants' children.

As departments consider how to better recruit and retain, they can draw on ideas from peers across the country.

"You don't have to necessarily reinvent the wheel. You just have to get a little creative with it," Lunsford says. "It's not necessarily finding the new best idea, it's finding how to make the idea work for you and what your area needs."

Tags: [Police/Fire/EMS](#), [Public Safety](#)

Jule Pattison-Gordon

Jule Pattison-Gordon is a senior staff writer for *Governing*. Jule previously wrote for *Government Technology*, *PYMNTS* and *The Bay State Banner* and holds a B.A. in creative writing from Carnegie Mellon.

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The dire shortage of volunteer firefighters in the US

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The dire shortage of volunteer firefighters in the US

25 January 2024

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Sam Becker
Features correspondent



Volunteers are needed to service communities both within cities as well as rural and suburban areas, but their numbers are thinning (Credit: Getty Images)

<https://www.bbc.com/worklife/article/20240124-the-dire-shortage-of-volunteer-firefighters-in-the-us>

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5/11/26, 11:58 AM

The dire shortage of volunteer firefighters in the US

Much of the US relies heavily on non-career firefighters, but their ranks

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could do to help. After passing by a local fire station many times, I checked out the department's website and found that they needed volunteers.

Having lived in rural areas growing up, I knew volunteer fire departments existed. But I didn't think my town, an 8,500-person suburb of New York City – Hastings-on-Hudson, 20 miles (32km) from Midtown Manhattan – had one. I was also surprised to learn that even in the largest metropolitan area in the US, a large percentage of the population doesn't have full-time fire departments.

Instead, volunteer firefighters do the work that paid, professional – "career" – firefighters do. They are essential to their US communities. Yet many of these volunteer departments, especially across rural and suburban areas, are struggling.

Crucially, they often have a shortage of people willing to do the job. Even when new recruits join, many simply can't commit to being on-call or at a firehouse as they juggle careers and family dynamics. And those who do stay are often older men who are close to ageing out; I am 38 years old, and one of the younger members at my firehouse. Brian Schnibbe, chief of [the Hastings-on-Hudson Fire Department and Ambulance Corps](#), where I volunteer, is also in his late-30s. "I've been there for 20 years, and I'm still one of the young guys," he says.

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The dire shortage of volunteer firefighters in the US

As such, the emergency services that millions of Americans take for granted are in an increasingly dangerous situation.

Communities with understaffed volunteer fire departments may experience delayed response times for issues ranging from a potential gas leak, or a full-blown structure fire. Ultimately, that could lead to more injuries, more deaths and, possibly, the necessary implementation of paid departments, costing US taxpayers tens of billions of dollars. Entire essential fire departments or firehouses could shutter, too, leaving even more people vulnerable.

A leaky hose: Recruitment and retention

Of the more than one-million firefighters in the US, 65% of them are volunteers, according to data from the National Volunteer Fire Council (NVFC). Of the more than 29,000 fire departments across the country, almost 19,000 of them are run completely by volunteers.



Volunteer firefighters are essential to responding to both structure fires as well as issues like gas leaks (Credit: Getty Images)

Internationally, that's not entirely unusual. In many European countries, the fire service is composed mostly of volunteers – a list that includes Austria, Germany and Portugal. Australia also relies heavily on volunteer firefighters, as do parts of the UK. But the US's reliance is particularly significant, due to the country's larger geographic footprint and population.

Lori Moore-Merrell, who oversees the US Fire Administration (USFA) as part of the Federal Emergency Management Agency (Fema), says about

<https://www.bbc.com/worklife/article/20240124-the-dire-shortage-of-volunteer-firefighters-in-the-us>

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The dire shortage of volunteer firefighters in the US

85% of the US population is covered by career departments, which means most households live in areas serviced by full-time fire departments. Yet that still leaves 15% of the country in the hands of volunteers.

Steve Hirsch, chair and Kansas State Director of the National Volunteer Fire Council, says a town or community would probably need around 15,000 residents to warrant a career department, but there are a huge number of small towns and cities that don't meet that threshold. US Census data from 2020 shows that 76% of the 19,500 incorporated towns or cities in the US have fewer than 5,000 residents, and 42% have fewer than 500.

In Kansas, for example, Hirsch says volunteers "probably protect 85% of the state", which is similar to other largely rural states. In Iowa, the figure is 92%. In Minnesota, paid-on-call or volunteer firefighters comprise 97.5% of the state's firefighting force.

Yet these are precisely the areas most likely to struggle to find volunteers, as there's a smaller population to draw from; and some volunteers, especially younger ones, may move away. "We're a pretty well-staffed, small-town department," says Schnibbe of the Hastings-on-Hudson firehouse, "but if you go out into rural America, you could have six guys covering 20-square-miles."

Moore-Merrell says, "We're leaking out one side, and not filling the bucket on the other side. We not only have a recruitment issue, we have a retention problem." It's a broader issue even career departments are contending with. "We have major departments who are not able to fill a recruit class."

<https://www.bbc.com/worklife/article/20240124-the-dire-shortage-of-volunteer-firefighters-in-the-us>

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The dire shortage of volunteer firefighters in the US

“ You've got to hammer away and make sure people know that they don't want to wait an hour for a fire truck or 45 minutes for an ambulance. When people realise that, you get people who start thinking, 'if not me, then who?' – Steve Hirsch

The number of volunteer firefighters in the US numbered nearly 898,000 in 1984, but only around 677,000 in 2020, according to the NVFC data. During that time, the number of calls to those departments has more than tripled, from less than 12 million nationwide in 1986, to more than 36.6 million in 2021.

Duty and danger

The severity of the issue varies from city to city and state to state. In New York, it is glaring. Since the late 1990s, "we've seen a 32% decrease in the amount of volunteering", says New York Assemblyman Bill Conrad, chair of the Assembly Subcommittee on Volunteer Emergency Services. "It's a state-wide problem, and what's also shocking is that the amount of calls has gone up 29%."

Conrad says he's led several roundtables and meetings with departments around the state to get to the bottom of the precipitous drop in new recruits. Several factors are in the mix.

The state of the economy plays a big part. "People are and have been busier, we have economic factors at play – you need to have one or two

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The dire shortage of volunteer firefighters in the US jobs and childcare to be able to volunteer," he says.

In years past, many volunteers – often men – were able to come home from their jobs, put in the hours and go on calls on evenings and weekends while depending on their spouses for care. (Even today, only 11% of volunteer firefighters and 5% of career firefighters in the US are women.) Now, however, more families are now reliant on dual incomes and working longer hours, plus struggling with additional child- and eldercare issues. Potential volunteers simply don't have as much bandwidth.



To recruit and retain, prospective first responders and community members must learn about emergency services and their value to the community (Credit: Getty Images)

"I think the demands for time upon people are too great," says Hirsch, whose own department serves 2,500 people in a rural area of Kansas measuring roughly 900 sq miles (2,331 sq km). "I'm second-generation. My dad started in 1963, [when] moms stayed at home and dads could go out and do the calls. Today, that's not the case, and it adds a whole different element."

<https://www.bbc.com/worklife/article/20240124-the-dire-shortage-of-volunteer-firefighters-in-the-us>

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The dire shortage of volunteer firefighters in the US

Schnibbe also says the economic element is currently the most significant hang-up in recruiting and retaining volunteer firefighters at the current time. "There's a need for two or three incomes now, and the requirements needed to do the job [firefighting] is so much more. There's better training, and it's more elaborate, but you're doing it for free," he says. "And there's only so much time in a day that you can dedicate."

By definition, firefighting is also dangerous – a problem that's always looming. There are health effects to consider – both mental and physical. It can be emotionally draining, too, especially for volunteers who end up on particularly grisly calls and have trouble processing what they've seen. Firefighters exposed to various hazardous substances also increase their risks of developing cancer or other diseases, which is a concern for potential recruits.

Although Hirsch says that the ranks for his brigade aren't quite as thin as many other areas across the US, his department is always in recruitment mode, anyway. "You've got to hammer away and make sure people know that they don't want to wait an hour for a fire truck or 45 minutes for an ambulance," he says. "When people realise that, you get people who start thinking, 'if not me, then who?'"

Finding a fix

Moore-Merrell says that the USFA has been identifying ways to help volunteer departments fill their classes and keep those recruits. In 2022 and 2023, the USFA held summits, bringing together numerous leaders in the fire service to try and "get a sense of the scope and the scale". She says, "What we're doing now is strategising."

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The dire shortage of volunteer firefighters in the US

Potential solutions, some of which are included in the USFA's recently published [recruitment and retention manual](#), include apprenticeship programs for the fire service, which could help young people see it as a viable career path. Mentorship programmes are another retention strategy, as is family support.

“ We've always thought that everybody wanted to be a firefighter. We took it for granted – Lori Moore-Merrell

The US federal government also offers financial incentives in the form of grants to many departments. Many are available through Fema, including [Staffing for Adequate Fire and Emergency Response \(Safer\)](#) grants. With the goal of ensuring a given community has enough trained and prepared firefighters at any given time, these awards help volunteer departments with resources to increase recruiting and retention efforts as well as ensure volunteers are trained and outfitted for service. These grants can help with those costs, particularly if a department is short on funding. Departments are generally funded through state and local taxes, grants and donations, but the amounts can vary substantially from department to department.

The catch: Fema has handed out around \$16bn (£12.65bn) in grants throughout the past 22 years through Safer and other programmes – and there still isn't enough to go around. "The challenge is that you have 30,000 fire departments in the country, and we have anywhere from 8,000 to 10,000 applicants, and issue about 2,000 grants per year," says [Catherine Patterson](#), division director for Fire, Regional, Emergency Management Grant Programs at Fema.

One way to fix the staffing situation would be to replace volunteer departments with career departments. However, the financial burden would likely fall on community members with tax increases.

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The dire shortage of volunteer firefighters in the US

Paying for a full-time fire department, complete with salaries for a team of full-time firefighters, can cost millions of dollars. Volunteer firefighters save taxpayers in the state of New York roughly \$3.8bn (£2.99bn) in salaries and benefits; a switch to all-career departments would lead to an average increase in property taxes of more than 28% state-wide, and cost \$4.7bn (£3.7bn) annually.

"Somebody's going to have to go on these calls," says Schnibbe. "The alternative is that you're going to have a paid department, and you're going to be paying millions of dollars per year."



Grants help volunteer departments with resources to increase recruiting as well as ensure volunteers are trained and outfitted for service (Credit: Getty Images)

A generational shift?

Despite the uphill battle, Moore-Merrell remains optimistic, and thinks many Americans will recognise the overall health and vitality of their

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The dire shortage of volunteer firefighters in the US communities ultimately rests on their shoulders, as the potential consequences of the loss of volunteer fire departments become increasingly clear.

That may be the fact that more people could suffer injuries or die due to longer response times, or that their taxes are going to go up significantly. Both could motivate more people to volunteer or find ways to help their hometown departments.

"We all should care about our neighbours. We all should care about our family and friends to the point that we're willing to intervene," says Moore-Merrell. "We've always thought that everybody wanted to be a firefighter. We took it for granted."

There are reasons to think that things are beginning to shift. As I went through my initial county-level firefighting training in late 2020 and early 2021 – a class called Firefighter I in New York state – I noticed the difference between my classmates and the firefighters in my department. In class, I was one of the older students, and many of my fellow volunteers from across the county were still in high school.

It may have been that the pandemic inspired more young people to serve their communities. Or perhaps they just wanted to get out of the house. But the signs are encouraging – there's even been a handful of younger volunteers that have joined the Hastings-on-Hudson Fire Department, too, throughout the past year.

This year, my department will celebrate its 148th birthday. It persevered through the Great Depression, two world wars and the aftermath of 9/11, which occurred only miles away. I think it's reasonable to believe my department, and many others, will also be able to make it through recruitment and retainment challenges.

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The dire shortage of volunteer firefighters in the US

I too am optimistic, as are others in the volunteer fire service. There will always be emergencies, and a certain set of Americans will always respond to the call to serve their communities.

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**Worcester County
Volunteer Firefighters Association**



May 11, 2026

County Commissioners of Worcester County
1 West Market Street Room 1103
Snow Hill, MD 21863

via email to Weston Young—Chief Administrative Officer

Dear Commissioners:

We wanted to provide additional information regarding questions Commissioner Bertino asked during the budget presentation.

The determination of an active and qualified volunteer is determined using the County Resolution adopted in December 1995. This has remained unchanged and coincides with the Maryland law for State Income Tax Subtraction. These requirements are used for qualifications of the County Length of Service Award program.

This system provides a clear, fair, and equitable determination of qualifications. It is based on points not percentages. For the proposed Real Estate Property Tax rebate / credit, this same determination should be used. We submit forms annual to Human Resources and we would need to identify owners of their primary Worcester County residence. There is only one credit per property and it must be your occupied, primary residence. The system has worked well for both the County and State and has remained unchanged since its County and State implementation.

A question regarding low and high call volume companies was asked. It is still an equitable qualification system. Points credit is given for other volunteer time, not just emergency calls. It is slightly harder for those companies that have fewer calls as the number of opportunities to respond are less. Therefore, those volunteers have to dedicate more time to just being available to respond. Where the busier companies have more time responding to calls. In the end, it is an equitable system.

We greatly appreciate the opportunities provided to present the budget and interact with the Commissioners to consider all the funding requests to provide these public safety services.

Sincerely Yours in Community Service,

David A. Fitzgerald, Vice President
On behalf of Robert Rhode, President

First Reading 11/3/25

Second Reading 11/17/25

ORDINANCE 2025-30

ORDINANCE TO AMEND CHAPTER 82, ENTITLED "TAXATION", TO ADD ARTICLE IV, "PROPERTY TAX CREDIT FOR ACTIVE MEMBERS OF THE OCEAN CITY VOLUNTEER FIRE COMPANY" TO THE CODE OF THE TOWN OF OCEAN CITY MARYLAND

WHEREAS, pursuant to Section 9-260 of the Tax-Property Article of the Annotated Code of Maryland, local governments are authorized to grant a property tax credit for a dwelling owned by a volunteer firefighter; and

WHEREAS, Section C-414 (24) of the Charter of the Town of Ocean City empowers the City Council, "to levy, assess and collect ad valorem property taxes, and general fund, real and personal property taxes . . .; to have general management and control of the finances of the Town; and

WHEREAS, a Memorandum of Understanding by and between the Ocean City Volunteer Fire Company, Inc. ("OCVFC") and the Mayor and City Council of Ocean City, Maryland ("Town") was entered into on October 6, 2025, and which, among other things, established a property tax credit for Active Members of the OCVFC; and

WHEREAS, the Mayor and City Council desires to provide a property tax credit for Active Members of the Ocean City Volunteer Firefighter Company residing within the corporate limits of the Town of Ocean City.

NOW, THEREFORE, BE IT ENACTED AND ORDAINED BY THE MAYOR AND CITY COUNCIL OF OCEAN CITY THAT CHAPTER 82, ENTITLED "TAXATION" BE AMENDED TO ADD ARTICLE IV, "PROPERTY TAX CREDIT FOR ACTIVE MEMBERS OF THE OCEAN CITY VOLUNTEER FIRE COMPANY" TO THE CODE OF THE TOWN OF OCEAN CITY, BE AND IT IS HEREBY AMENDED AS FOLLOWS:

...

CHAPTER 82. – TAXATION

...

ARTICLE IV. - PROPERTY TAX CREDIT FOR ACTIVE MEMBERS OF THE OCEAN CITY VOLUNTEER FIRE COMPANY

Sec 82-63. – Definitions.

LAW OFFICES
AYRES, JENKINS,
GORDY & ALMAND, P.A.
SUITE 200
6200 COASTAL HIGHWAY
OCEAN CITY, MD 21842

The following words and terms, when used in this article shall have the meaning ascribed to them in this section, except where the context clearly indicates a different meaning.

Active Member. An individual within the Ocean City Volunteer Fire Company (“OCVFC”) that meets the definition of “Active” as set forth in the By-Laws of OCVFC; however, if OCVFC modifies its definition of “Active Member” at any time after the Effective Date of this Ordinance and reduces the qualifications of “Active”, then to be an “Active Member”, shall, at minimum, mean an individual who has earned no less than fifty (50) points during the taxable year in at least two categories (no individual may be able to earn all required points in one category) as set forth by the “Worcester County Volunteer Fireman’s Association Point System for Determining Active Status” policy.

Dwelling. Real property that is the primary residence of the OCVFC Member located within the corporate limits of the Town of Ocean City.

Ocean City Volunteer Fire Company Member (“OCVFC Member”). A person who has been voted in and continues to be an active member of a volunteer fire company located within the corporate limits of the Town of Ocean City.

Sec. 82-64. - Creation.

In accordance with Section 9-260 of the Tax Property Article of the Annotated Code of Maryland, there shall be an Ocean City property tax credit for Active Members of the OCVFC against the tax imposed on a Dwelling that qualifies under this article.

Sec. 82-65. - Eligibility.

- (a) An OCVFC Member is eligible for a property tax credit under this article if the OCVFC Member meets the following requirements:
 - (1) Is at least one of the named individuals as an owner on the Deed to the Dwelling;
 - (2) Has maintained the Dwelling as his/her primary residence for the preceding property tax year and continues to maintain the Dwelling as his/her primary residence during the tax year for which the credit is received;
 - (3) Receives the Maryland Homestead Property Tax Credit for the Dwelling for which this property tax credit is sought;
 - (4) Is an Active Member of the OCVFC at the time of the application and has maintained active service status for the preceding property tax year. Active service status shall be as determined by the Ocean City Volunteer Fire Company President of the Board of Directors for OCVFC and the Fire Chief

for the Town of Ocean City in accordance with the definition of Active Member stated in this article; and

- (5) Does not have a rental license issued for the Dwelling in which the property tax credit is sought at the time the application is submitted and did not have a rental license issued for the Dwelling within the prior rental license year.

Sec. 82-66. - Amount of Credit.

- (a) Beginning property tax year, July 1, 2026, and subject to the conditions in this article, a property tax credit may be granted in an amount not to exceed the lesser of, (1) \$2,500.00 or (2) the amount of the tax imposed on the Dwelling in a given property tax year.
- (b) No Dwelling shall receive a property tax credit greater than the amount stated in subsection (a), even if there is more than one Active Member residing in the Dwelling as his/her primary residence.
- (c) No Active Member of the OCVFC may claim more than one primary Dwelling.

Sec. 82-67. - Termination of Credit.

- (a) The property tax credit created by this article shall terminate and the OCVFC Member will not be eligible if any of the following occurs:
 - (1) The OCVFC Member has failed to maintain active service status during the property tax year. In the event the OCVFC Member fails to maintain active service status throughout any given property tax year, the OCVFC Member shall be ineligible to receive the property tax credit for the subsequent property tax year;
 - (2) The OCVFC Member no longer occupies the Dwelling for which the property tax credit was granted as his/her primary residence;
 - (3) The OCVFC Member no longer receives the Maryland Homestead Property Tax Credit for the Dwelling for which this property tax credit was received; or
 - (4) The OCVFC Member obtains a rental license for the Dwelling for which the property tax credit was received.
- (b) The OCVFC Member shall have an obligation to immediately notify the Town of Ocean Finance Department if the OCVFC Member no longer meets the eligibility requirements for which the property tax credit was granted.

Sec. 82-68. - Application and Annual Verification.

- (a) The Town’s Finance Department is hereby authorized and empowered to develop procedures as may be necessary to administer this article, including determining the form and substance of any application necessary for such administration and documentation the applicant must provide. The following shall be the minimum application requirements:
 - (1) Each year, the application must be filed on or before April 1 immediately before the taxable year for which the credit is sought;
 - (2) The OCVFC Member shall provide proof to Town of Ocean City that the Member has received the Maryland Homestead Tax Credit/Exemption for the subject Dwelling and copy of the Deed to the Dwelling; and
 - (3) The President of the Board of Directors for OCVFC and the Fire Chief for the Town of Ocean City shall certify, in writing, no later than June 1st of each year, that an individual meets the qualifications to be an Active Member of the OCVFC.
- (b) The OCVFC Member must re-apply each year for the property tax credit to be received.

Sec. 82-69. - Appropriation.

The property tax credit established herein shall be subject to annual appropriation by the Town.

Sec. 82-70-73. – Reserved.

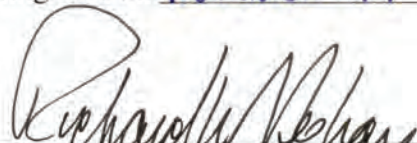
INTRODUCED at a meeting of the City Council of Ocean City, Maryland held on November 3, 2025.

ADOPTED AND PASSED by the required vote of the elected membership of the City Council and approved by the Mayor at its meeting held on November 17, 2025.

ATTEST:

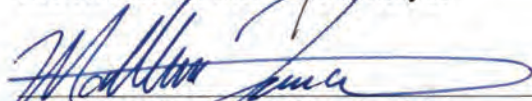


 DIANA L. CHAVIS, Clerk

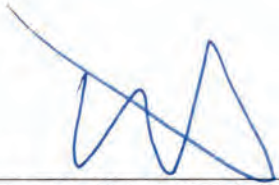


 RICHARD W. MEEHAN, Mayor

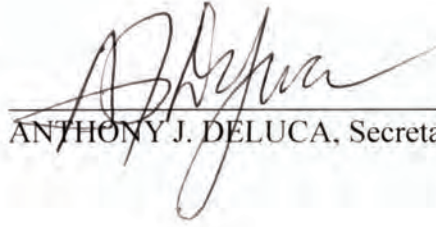
Approved as to form:



 MATTHEW M. JAMES, President



HEATHER STANSBURY
Ayres, Jenkins, Gordy & Almand, P.A.
Office of City Solicitor



ANTHONY J. DELUCA, Secretary

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
Department: 1701 - Extension Service									
<i>SUPP & MAT - Supplies & 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 & 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	
Department Total: 1701 - Extension Service		\$388,318.00	\$388,318.00	\$282,741.00	\$105,577.00	37%	\$142,062.45	\$266,553.71	



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
EXPENSES				
Fund	100 - General Fund			
Department	1701 - Extension Service			
Account	6100.010 - Administrative Expense Administrative Expenses			
100.1701.6100.010	Storage Facility rent	1.0000	8,300.00	8,300.00
	Account 6100.010 - Administrative Expense Administrative Expenses Totals	Transactions	1	<u>\$8,300.00</u>
Account	6100.100 - Administrative Expense Dues, Licenses & Subscriptions			
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 6100.100 - Administrative Expense Dues, Licenses & Subscriptions Totals	Transactions	8	<u>\$634.00</u>
Account	6100.190 - Administrative Expense Office Supplies			
100.1701.6100.190	Office supplies based on actual costs	1.0000	6,000.00	6,000.00
	Account 6100.190 - Administrative Expense Office Supplies Totals	Transactions	1	<u>\$6,000.00</u>
Account	6100.230 - Administrative Expense Postage & Freight			
100.1701.6100.230	Postage based on trend	1.0000	1,000.00	1,000.00
	Account 6100.230 - Administrative Expense Postage & Freight Totals	Transactions	1	<u>\$1,000.00</u>
Account	6130.010 - Equipment Maintenance Copier Lease			
100.1701.6130.010	Copier lease based on new copier agreement	1.0000	5,000.00	5,000.00
	Account 6130.010 - Equipment Maintenance Copier Lease Totals	Transactions	1	<u>\$5,000.00</u>
Account	7120.020 - Other Non-Matching Expenses Appropriation for Extension Svc			
100.1701.7120.020	Matching appropriation Salary, Fringe, Benefits, Travel	1.0000	367,384.00	367,384.00
	Account 7120.020 - Other Non-Matching Expenses Appropriation for Extension Svc Totals	Transactions	1	<u>\$367,384.00</u>
	Department 1701 - Extension Service Totals	Transactions	13	<u>\$388,318.00</u>
	Fund 100 - General Fund Totals	Transactions	13	<u>\$388,318.00</u>
	EXPENSES Totals	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"> <p>Nutrient Management: 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> 			
<ul style="list-style-type: none"> <p>4-H Youth Development: 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 & the Science of Corn, Birds and Mammals, Marine Science, Pollinator programming & 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> 			
<p>Family and Consumer Science: 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"> <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> 			

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%
Total	133,012	266,554	282,741	388,318	37%

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%
Total	0.0	0.0	0.0	0.0	0%

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:	jlewis2@umd.edu	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

Worcester County		FY2027 Non-Profit Budget Requests								
Account Number	Account Description	FY27 Proposed Budget as of 5/12/26	FY27 Proposed Budget as of 5/12/26 \$ variance vs FY26 Adopted	FY27 Proposed Budget as of 5/12/26 % variance vs FY26 Adopted	2027 Department Final	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Comments	
Fund: 100 - General Fund										
EXPENSES										
Department: 1402 - Other Social Services										
<i>OTHR CHGS - Other Charges</i>										
7100.010	County Grants Atlantic General Hospital	110,000.00	0.00	0%	110,000.00	110,000.00	110,000.00	115,259.00	Project/Operational Funding & Purchase of Equipment Request	
7100.017	County Grants Big Brothers/Big Sisters	7,500.00	6,500.00	650%	7,500.00	1,000.00	1,000.00	1,000.00	Project Funding Request	
7100.018	County Grants Chesap Down Syndrome Parent Grp	8,000.00	8,000.00	N/A	8,000.00	0.00	0.00	0.00	Project and Operational Funding Request	
7100.020	County Grants BRAVE Program	3,500.00	0.00	0%	3,500.00	3,500.00	3,500.00	3,500.00	Project Funding	
7100.022	County Grants Coastal Hospice at the Ocean	10,000.00	0.00	0%	10,000.00	10,000.00	10,000.00	10,000.00	Operational Funding Request	
7100.023	County Grants The Cricket Center	50,000.00	0.00	0%	50,000.00	50,000.00	50,000.00	35,000.00	Personnel Funding Request	
7100.030	County Grants Development Center	223,887.00	4,390.00	2%	223,887.00	219,497.00	219,497.00	219,497.00	Personnel and Operational Funding Request	
7100.035	County Grants Diakonia	60,000.00	10,000.00	20%	60,000.00	50,000.00	50,000.00	50,000.00	Operational Funding Request	
7100.040	County Grants Drug & Alcohol Council	9,000.00	0.00	0%	9,000.00	9,000.00	2,763.00	3,751.09	Project Funding Request	
7100.077	County Grants Jesse Klump Memorial Fund, Inc.	2,500.00	1,500.00	150%	2,500.00	1,000.00	1,000.00	1,000.00	Matching and project funding request	
7100.085	County Grants Life Crisis Center	70,000.00	61,500.00	724%	70,000.00	8,500.00	8,500.00	8,500.00	Project/Personnel/Matching/Operational Request	
7100.100	County Grants Maryland Food Bank	0.00	(10,000.00)	-100%	0.00	10,000.00	10,000.00	10,000.00		
7100.137	County Grants Pocomoke City Development Corp	0.00	0.00	N/A	0.00	0.00	51,282.00	45,484.31		
7100.160	County Grants Samaritan Shelter	50,000.00	30,000.00	150%	50,000.00	20,000.00	20,000.00	20,000.00	Matching and Operational Funding Request	
7100.172	County Grants Snow Hill Ecumenical Food Pantry	5,000.00	5,000.00	N/A	5,000.00	0.00	0.00	0.00	Operational Funding Request	
7100.175	County Grants Social Services Pharmacy Grant	40,000.00	25,000.00	167%	40,000.00	15,000.00	15,000.00	15,000.00	Customer Assistance Program Funding	
7100.197	County Grants Tri Community Mediation	15,000.00	15,000.00	N/A	15,000.00	0.00	0.00	0.00	Matching and Operational Funding Request	
7100.210	County Grants Worcester County GOLD	15,000.00	0.00	0%	15,000.00	15,000.00	15,000.00	15,000.00		

Worcester County		FY2027 Non-Profit Budget Requests								
Account Number	Account Description	FY27 Proposed Budget as of 5/12/26	FY27 Proposed Budget as of 5/12/26 \$ variance vs FY26 Adopted	FY27 Proposed Budget as of 5/12/26 % variance vs FY26 Adopted	2027 Department Final	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Comments	
7100.220	County Grants Youth & Family Counseling	95,000.00	0.00	0%	95,000.00	95,000.00	95,000.00	95,000.00	Operational Funding Request	
7100.230	Maryland Coastal Bays Program	10,000.00	10,000.00	N/A	0.00	0.00	0.00	0.00	Operational funding request to contract a procurement specialist and/or legal services to support three projects in FY27. State and Federal funds have been obtained to support those projects	
7100.230	Beach to Bay Heritage Area, Inc.	5,000.00	5,000.00	N/A	5,000.00	0.00	0.00	0.00	Project funding request to create new heritage tourism materials and exhibits	
7100.230	Go Green OC, Inc.	10,000.00	10,000.00	N/A	10,000.00	0.00	0.00	0.00	Project funding request to support two one-time infrastructure improvements at a food waste composting facility in Bishopville	
7100.230	Joshua M. Freeman Foundation	5,000.00	5,000.00	N/A	5,000.00	0.00	0.00	0.00	Project funding request to support free arts education programming for Worcester County students	
7100.230	Rythem & Hope, Inc.	110,000.00	110,000.00	N/A	110,000.00	0.00	0.00	0.00	Project funding request to support music and arts-based programming for youth and families in Worcester County	
7100.230	Seaside Toolbox Academy	5,000.00	5,000.00	N/A	5,000.00	0.00	0.00	0.00	Project funding request for Mobile Learning Lab which will provide hands-on trades education	

Worcester County		FY2027 Non-Profit Budget Requests							
Account Number	Account Description	FY27 Proposed Budget as of 5/12/26	FY27 Proposed Budget as of 5/12/26 \$ variance vs FY26 Adopted	FY27 Proposed Budget as of 5/12/26 % variance vs FY26 Adopted	2027 Department Final	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Comments
7100.230	St. Vincent de Paul Society - OC Conference	10,000.00	10,000.00	N/A	10,000.00	0.00	0.00	0.00	Project funding to support emergency assistance services for individuals and families in Worcester County
7100.230	WGP Warriors Against Addiction, Inc.	31,150.00	31,150.00	N/A	31,150.00	0.00	0.00	0.00	Project funding request to support addiction recovery services in Worcester County for all ages
7130.005	Matching Appropriation DHMH Dev. Center Mandated Share	28,871.00	0.00	0%	28,871.00	28,871.00	0.00	28,871.00	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$989,408.00	\$343,040.00	53%	\$979,408.00	\$646,368.00	\$662,542.00	\$676,862.40	
Department Total: 1402 - Other Social Services		\$989,408.00	\$343,040.00	53%	\$979,408.00	\$646,368.00	\$662,542.00	\$676,862.40	

Worcester County		FY2027 Non-Profit Budget Requests							
Account Number	Account Description	FY27 Proposed Budget as of 5/12/26	FY27 Proposed Budget as of 5/12/26 \$ variance vs FY26 Adopted	FY27 Proposed Budget as of 5/12/26 % variance vs FY26 Adopted	2027 Department Final	2026 Adopted Budget	2026 Actual Amount at 3/31/26	2025 Actual Amount	Department Comments
Department: 1604 - Other Recreation & Culture									
<i>OTHR CHGS - Other Charges</i>									
7100.019	County Grants Cpt. Steve's Poor Girls Open Inc	10,000.00	0.00	0%	10,000.00	10,000.00	10,000.00	10,000.00	Operational funding request
7100.050	County Grants Furnacetown	40,000.00	0.00	0%	40,000.00	40,000.00	40,000.00	40,000.00	Operational and Matching funding request
7100.060	County Grants Girdletree Foundation	80,000.00	80,000.00	N/A	80,000.00	0.00	0.00	0.00	Funding request for historical preservation.
7100.095	County Grants MarVa Theatre Performing Arts Ct	15,000.00	0.00	0%	15,000.00	15,000.00	15,000.00	15,000.00	Operational Funding request
7100.116	County Grants O.C. Developmental Corporation	1.00	1.00	N/A	1.00	0.00	0.00	0.00	\$1 placeholder for OCDC which is in the Town of Ocean City budget for \$125,000.
7100.135	County Grants Delmarva Discovery Ctr/Poc Mktg	30,000.00	0.00	0%	30,000.00	30,000.00	30,000.00	15,000.00	Operational Funding
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$175,001.00	\$80,001.00	84%	\$175,001.00	\$95,000.00	\$95,000.00	\$80,000.00	
Department Total: 1604 - Other Recreation & Culture		\$175,001.00	\$80,001.00	84%	\$175,001.00	\$95,000.00	\$95,000.00	\$80,000.00	



MARYLAND COASTAL BAYS PROGRAM

8219 Stephen Decatur Highway
 Berlin, Maryland 21811
 (410) 213-2297 - PHONE
 (410) 213-2574 - FAX
 mcbp@mdcoastalbays.org
 www.mdcoastalbays.org

May 7, 2026
 County Commissioners of Worcester County
 Worcester County Government Center
 1 W. Market St. Room 1103
 Snow Hill, MD 21863

RE: Request for Support of Procurement Costs

Dear Worcester County Commissioners:

I am writing to respectfully request that Worcester County consider providing funds for needed procurement services to the Maryland Coastal Bays Program.

The Maryland Coastal Bays Program, one of 28 National Estuary Programs nationwide, plays a critical role in protecting and restoring the coastal bays that are central to Worcester County's environmental health, economy, and quality of life. The strength of this program is in our partnerships. Our long-standing close partnership with the county, the state and other entities has enabled water quality improvements, habitat restoration, scientific monitoring, and community engagement over 30 years.

The Maryland Coastal Bays Program has received state and federal funds for construction of several large restoration and resiliency projects: Sinepuxent South Dynamic Living Shoreline, ASIS Salt Marsh Mosquito Ditch Restoration, and Tizzard Island Coastal Resiliency Project. These projects will mitigate erosion, expand wetland/island habitat and improve water quality. The total cost of construction of these projects is anticipated to be near \$5 million. We anticipate contracting all of these projects in FY27.

MCBP is a small organization with limited resources. Construction procurement involving state and federal funds will require support from a procurement specialist and/or legal services, which are resources we do not have in-house. **We anticipate this cost to be \$5,000 to \$10,000 in total for all three projects.**

Thank you for considering this request and for your continued support of the program and partnership. I would welcome the opportunity to discuss this request further if helpful.

Sincerely,

Steve Taylor

Board President

Citizens joining with local, state, and federal governments to develop common sense solutions to the bays' most pressing environmental problems.

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

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

Board of Education

	FY2027 Requested Budget	FY2026 Adopted Budget	Dollar Variance +/- FY2026
UNRESTRICTED BUDGET			
County Funding			
Major State Aid Programs (Blueprint) Local Share:			
Foundation Program (Base)	51,652,227	50,232,572	1,419,655
College & Career Ready (CCR)	499,154	473,750	25,404
Compensatory Education	15,850,739	15,941,218	(90,479)
Concentration of Poverty	1,059,771	755,405	304,366
English Learners	1,020,917	1,112,043	(91,126)
Special Education	5,284,320	4,458,808	825,512
Transitional Supplemental Instruction (TSI)	-	135,800	(135,800)
Pre-kindergarten	7,353,207	5,369,670	1,983,537
Career Ladder for Educators (NBC Teacher Salary)	286,698	220,673	66,025
Blueprint Coordinator Local Share	127,500		
Additional Funding to meet Maintenance of Effort (MOE)	27,980,629	27,578,580	402,049
MINIMUM COUNTY APPROPRIATION	111,115,162	106,278,519	4,836,643
OPEB to meet current retire expenses	-	-	-
Additional Funding Requested Above MOE	12,249,658	5,706,380	6,543,278
TOTAL UNRESTRICTED COUNTY APPROPRIATION	123,364,820	111,984,899	11,379,921
Teacher Pension Shift to County* (County allocation is in state budget)	993,784	672,312	
Non-Recurring Expenses (computer software)	-	42,098	(42,098)
County Appropriation Retirement for Non-Teachers	990,000	929,955	60,045
County Appropriation School Construction	400,000	180,000	220,000
TOTAL COUNTY APPROPRIATION	125,748,604	113,809,264	11,939,340
State & Other Funding Sources			
Major State Aid Programs (Blueprint) State Share:			
Foundation Program (Base)	9,115,099	8,864,571	250,528
Compensatory Education	10,567,159	10,627,478	(60,319)
English Learners	680,611	741,362	(60,751)
Special Education	3,522,880	2,972,538	550,342
Transportation	4,270,297	4,210,393	59,904
Other	3,295,682	2,617,772	677,910
TOTAL STATE & OTHER FUNDING	31,451,728	30,034,114	1,417,614
TOTAL UNRESTRICTED BUDGET	157,200,332	143,843,378	13,356,954

	FY2027 Requested Budget	FY2026 Adopted Budget	Dollar Variance +/- FY2026
RESTRICTED BUDGET			
Restricted Major State Aid Programs (Blueprint) State Share:			
Pre-kindergarten	-	1,318,996	(1,318,996)
Concentration of Poverty	2,220,912	2,125,184	95,728
College & Career Ready (CCR)		133,858	(133,858)
Transitional Supplemental Instruction		35,080	(35,080)
National Board Certified		65,327	(65,327)
Blueprint Coordinator		22,500	(22,500)
Restricted Federal Funds	7,275,190	6,864,366	410,824
Restricted State Funding Early Childcare & Education	990,000	990,000	-
Restricted State Funding Adult Education	110,020	173,137	(63,117)
Restricted State Funding PreK Expansion	738,123	-	738,123
Restricted State Funding Teachers Retirement/Pension	9,188,738	8,799,000	389,738
Restricted State Funding Safety Grants	323,350	323,170	180
Restricted State Funding Ready for Kindergarten	-	-	-
Restricted State Funding Educational Support Prof Bonus	-	-	-
Restricted Programs Local: Pocomoke Middle Grant	-	-	-
Restricted Programs Local: Donnie Williams Grant	250,000	200,000	50,000
TOTAL RESTRICTED BUDGET	21,096,333	21,050,618	45,715

*Document created by County Administration



Worcester County Government

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

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

TO: County Commissioners
Weston S. Young, Chief Administrative Officer
FROM: Kim Reynolds, Budget Officer *Kimberly Reynolds*
DATE: May 13, 2026
RE: Proposed Fee Increases for Fiscal Year 2027

Please see attached proposed fee increase requests for youth programs, referee fees, instructor fees and facility fees from the Recreation Departments for the fiscal year 2027.

The Recreation Department will be available to answer any questions.

Attachments: Recreation – FY27 Youth Programs, Referee Fees, Instructor Fees & Facility Fee Schedules (pages 2-5)

Worcester County Department of Recreation & Parks

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

RECREATION YOUTH PROGRAM FEES FY2026-2027

Program Name	Program Season	Ages	FY 25 - 26 Approved Fees	FY 26 - 27 Requested Fees	Justifications
After School Zone	School Year	Grades K-8	\$110/month	\$115/month	Increase due to increase cost of supplies
After School Zone (Before Care)	School Year	Grades K-8	\$50/month	\$50/month	
Archery Tag - League	Winter	Grades 4-8	\$40	\$40	
Babysitting Course	Spring	Grades 6-8	\$50	\$50	
Baseball / Softball - Clinics	Winter	Grades 4 - 8	\$35	\$35	
Baseball Camp - Contracted	Summer	Ages 6-16	\$100	\$100	
Basketball - AS Clinics	Fall	Grades 1-8	\$35	\$35	
Basketball - League	Winter	Grades 1-8	\$40	\$40	
Basketball MS Playday	Winter	Grades 5-8	\$120	\$120	
Batting Cage Rentals	Year Round	All Ages	\$25 per hour	\$15 per hour	Reducing fee to increase participation and usage
Bowling - Active Start	Winter	Grades K-8	\$50	\$50	
Camp Coast (Weekly)	Summer	Grades 1st-6th	\$135	\$135	
Camp Coast - Field Trip fee	Summer	Grades 1st-6th	\$15	\$15	
Camp Coast Extended Care (Weekly)	Summer	Grades K-8	\$25	\$25	
Canoe - Active Start	Spring	Grades 4-8	\$45	\$45	
Disc Golf - Active Start	Fall	Grades 2-8	\$35	\$35	
Field Hockey - AS Clinics	Spring	Grades K-8	\$35	\$35	
Field Hockey Camp - Contracted	Summer	Grades 3-8	\$100	\$100	
Field Hockey Indoor Team League	Winter	High school	\$300	\$300	
Field Hockey Outdoor Team League	Summer	High school	\$400	\$400	
Field Hockey Rec League	Fall	Grades K-8	\$40	\$40	
Fishing - Active Start	Fall & Spring	Grades 2-8	\$35	\$35	
Fishing - Camp	Summer	Grades 1-8	\$90	\$55	Reducing to make this the same price as outdoor adventure camp; consistency
Flag Football 5v5 League	Spring	Grades 1-8	\$40	\$40	
Futsal Youth Tournament	Winter	Grades 3-12	\$120/team	\$120/team	
Game Night	Winter	Grades 3-8	\$20/class \$50/session	\$20/class \$50/session	
Glamour Day	Winter	Grades PreK-8	\$25	\$25	
Homeschool Gym	School Year (3 sessions)	Ages 5-16	\$35	\$35	
Homeschool Think. Create. Play.	School Year (3 sessions)	Ages 5-16	\$35	\$35	
Kid's Night In	School Year (4 session)	Grades 1-8	\$35	\$35	
Lacrosse League	Fall	Grades 5-8		\$40	New program - Fee same as other youth leagues
Little All-Stars	Spring	Ages 2-5	\$35	\$35	
New Camp - TBD (was Outdoor Adventure Camp)	Summer/Fall	Grades 1-8	\$55	\$55	
Pickleball - Active Start	Winter	Grades K-8	\$35	\$35	
School's Out Camp	5x per year	Grades K-8	\$35	\$25	Reduced fee to be in-line with other programs and to increase participation
School's Out Camp - Extended Care				\$5	additional fee for extended care to fit parent's working hours.
Shamrock Slam	Spring	Ages 18+	\$50	\$50	
Soccer - 3v3 Youth Tournament	Fall	Grades K-8		\$90	New Program
Soccer - Leagues	Fall, Winter, & Spring	Ages 3-4, Grades K-8	\$40	\$40	
Soccer Camp - Contracted	Summer	Ages 4-15	\$220	\$220	
Soccer Clinics / Camp	Summer	Grades 1-8	\$40	\$40	
Soccer Tournament - Mini Pitch	Summer	16+		\$90	New Program
Softball Camp - Contracted	Summer	Ages 6-16	\$100	\$100	
Sports Combo - Active Start - Pmoke	Spring	Grades 1-8	\$35	\$35	
Sports Combo - Active Start - SH	Fall	Grades 4-8	\$35	\$35	
Strength and Conditioning	Winter	Grades 9-12		\$35	New Program
Swim Lessons - Session 1, 2, & 3	Summer	3+	\$60	\$60	
Tennis - Active Start	Fall & Spring	Grades K-8	\$35	\$35	
Toddler Gym Day	Fall, Winter, & Spring	18 - 48 months	\$35	\$35	
Toddler Gym Evening	Winter	18 - 48 months	\$25	\$25	
Toddler Gym Off Site	Fall & Spring	18 - 48 months	\$25	\$25	

Track - Active Start	Winter & Spring	Grades 3-8	\$35	\$35	
Volleyball - Active Start (Sand)	Spring	Grades K-8	\$35	\$35	
Volleyball - AS Clinics	Fall & Winter	Grades 2-8	\$35	\$35	
Volleyball - Elem. School Clinics	Winter	Grades K-5	\$40	\$35	Changed age to Elementary - staying inline with our other Active Start programs
Volleyball - League	Winter	Grades 4-8	\$35	\$40	Changed to be consistent with other youth leagues are \$40
Volleyball - Playday	Summer	Grades 9-12	\$75 (co.) / \$100	\$120	same price for county and non-county teams; fee based off actual expenses

Worcester County Department of Recreation & Parks

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REFEREE FEES - Youth Leagues/Tournaments

Program Name	Season	Ages	FY 26 - 27 Fees	Justifications
Basketball - League	Winter	Grades 1-8	\$25/game	
Basketball MS Playday	Winter	Grades 5-8	TBD	Pay referee assinger based on # games and length of tournament
Field Hockey Indoor Team League	Winter	High school	\$20/game	shorter game, multiple games per hour
Field Hockey Outdoor Team League	Summer	High school	\$55/game	
Field Hockey Rec League	Fall	Grades K-8	\$0	refs are volunteers and/or recreation staff
Flag Football 5v5 League	Spring	Grades 1-8	\$25/game	
Futsal Youth Tournament	Winter	Grades 3-12	TBD	licensed / contracted referees
Lacrosse League	Fall	Grades 5-8	\$0	refs are High School play volunteers
Soccer - 3v3 Youth Tournament	Fall	Grades K-8	\$20-\$30/game	based on game length
Soccer - Leagues	Fall, Winter, & Spring	Ages 3-4, Grades K-8	\$30/game	
Soccer Tournament - Mini Pitch	Summer	16+	\$20-\$30/game	based on game length
Volleyball - League	Winter	Grades 4-8	\$0	No refs this year
Volleyball - Playday	Summer	Grades 9-12	TBD	Pay referee assinger based on # games and length of tournament

REFEREE FEES - Adult Leagues/Tournaments

Program Name	Season	Ages	FY 26 - 27 Fees	Justifications
Softball - Men's Slow Pitch	Fall	18+	\$50/game	
Volleyball - Co-Ed	Fall & Winter	14+	\$45/match	
Volleyball - Coed Tournament	Summer	18+	\$0	no refs
Volleyball - Women's League	TBD		\$0	no refs
Volleyball League (Sand)	Spring/Summer	18+	\$0	no refs

INSTRUCTOR FEES - Fitness Classes

Program Name	Season	Ages	FY 26 - 27 Fees	Justifications
Fitness - Evenings & Weekends	Year round	18+	\$60/session	
Fitness - Senior Morning	Year round	45+	\$0	No Fees - Taught by Recreation Staff

Worcester County Department of Recreation & Parks

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FACILITY FEES FY2026-2027

	Facility Use	FY 25 - 26 Approved Fees	FY 26 - 27 Requests	Comments
Pavilion Rental Fees	Pavilion - Daily Rental Fee	\$75.00	\$75.00	
Field Rental Fees	Application Fee	\$30.00	\$30.00	
	Reservation Deposit Fee	\$30.00	\$30.00	
	Damage/Clean Up Deposit	\$200.00	\$200.00	
	Damage/Clean Up Fee Per Hour/Per Staff	\$50.00	\$50.00	
	Field Rental - Per Day	\$150.00	\$150.00	
	Extra Port-a-let Cleanings	\$25.00	\$35.00	Increase due to new portalet contract.
	Site Coordinator (if required)	\$18.69 / per hr.	\$25.00	Increase to stay consistant with man hours pay.
	Practice Fee - Per Field/2 Hour Practice	\$30.00	\$30.00	
	Discounted Practice Fee - Per Field/2 Hour Practice	\$15.00	\$15.00	
	Light Fee - Per Hour	\$30.00	\$30.00	
Initial Field Set Up & Lining Fees	Softball/Baseball Fields	\$20.00	\$25.00	Increase due to actual paint costs.
	Multi-Purpose Soccer/Lacrosse Fields (Small Sided Field)	\$125.00	\$130.00	Increase due to actual paint costs.
	Multi-Purpose Football Fields (Large sided field)	\$200.00	\$210.00	Increase due to actual paint costs.
	Temporary Fence Installation	\$50.00	\$50.00	
	Miscellaneous Personell Request Per Hour/Per Staff	\$25.00	\$25.00	
Public Landing Boat Slip Rental	Large Boat Slip	\$1,200.00	\$1,200.00	
	Small Boat Slip	\$1,000.00	\$1,000.00	
Recreation Center - Practice Fees	Application Fee	\$30.00	\$30.00	
	Small Court Rental/Per Hour	\$35.00	\$35.00	
	Large Court Rental/Per Hour	\$70.00	\$70.00	
Recreation Center - Tournament Fees	Application Fee	\$30.00	\$30.00	
	Reservation Deposit Fee	\$100.00	\$100.00	
	Two Courts/Per Hour - Full Gym	\$50.00	\$50.00	
	Four Courts/Per Hour (Sport Courts - Basketball)	\$100.00	\$100.00	
	Six Courts/Per Hour (Sport Courts - Volleyball)	\$150.00	\$150.00	
	Sport Court Set Up Fee	\$500.00	\$500.00	
Vendor Fees - Tournaments	Miscellaneous Vendors - Equipment - Per Event	\$75.00	\$75.00	
	Miscellaneous Vendors - Food - Per Event	\$200.00	\$200.00	