

An aerial photograph of a beach scene. The top half shows the ocean with waves breaking onto a sandy beach. The bottom half shows the beach with numerous people, colorful umbrellas, and beach gear. The image is split vertically, with the left side being darker and the right side being brighter.

FY 2027

**Requested Budget
Public Hearing**

May 5, 2026

Tonight's Agenda

FY27 Budget Public Hearing

1

Welcome & Setting the Stage

Introduction & Overview of the Budget Process

2

FY27 Budget Issues & Pressures

State Mandates, Federal Uncertainty, Fixed Costs

3

State Budget Context

State Aid, Cost Shifts & County Impacts

4

General Fund

Proposed Budget Deep Dive

Revenues, Tax Rates & Assessable Tax Base

5

General Fund Expenditures

Requested Expenses & Shortfall Reconciliation

6

Enterprise Funds

High-level overview of Enterprise Funds

Enterprise Fund Overview & Budget Issues

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Solid Waste

Operating Revenue Estimates & Proposed Expenditures

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Water & Wastewater

Estimated Revenues, Requested Expenditures, and Service Areas

9

Public Comment

Comments by Department

10

Important Dates & Next Steps

Work Sessions & Adoption Timeline

Budget Process

How the budget comes together

DEPARTMENT REQUESTS

Department & agency heads must provide their spending needs and the expected revenue.

BUDGET WORK SESSIONS

Commissioners evaluate the requests made by department heads along with their projected revenue estimates.

PUBLIC HEARING

The proposed budget is presented, and public feedback is collected. Estimated revenues & requested expenditures for the General Fund & Enterprise Funds

COMMISSIONERS' DELIBERATIONS

Proposed expenditures and revenues are reviewed.

GENERAL FUND & ENTERPRISE FUND ADOPTION

The general fund and enterprise fund budgets, and the real property tax rate, must be adopted at the first Commissioner's meeting in June.

The public hearing is based on the departments' budget requests from March 2026. Updates will be presented at the May budget work sessions.

FY27 Budget Issues

Key fiscal constraints



Budget Pressures

Key drivers shaping the proposed budget

COUNTY COST DRIVERS

Internal pressures on county operations

- Rising health insurance & employee benefit costs
- Need for competitive salaries
- Utility costs, IT contracts & fixed expenses on the rise
- Capital equipment replacement needs across Public Works, Roads & Public Safety

STATE MANDATES

Cost shifts from Annapolis to the county

- Governor Moore's FY27 budget shifts pension costs to counties for libraries and community colleges in addition to teacher pension costs.

FEDERAL UNCERTAINTY

Reduced & at-risk federal support

- CDBG & rural development programs facing proposed elimination
- Wallops Island federal workforce uncertainty may impact county tax base

Maryland FY27 State Budget

*State aid, cost shifts & county
impacts*



State Budget Context

Governor Moore's \$70.8B budget closes a \$1.5B shortfall — with significant cost shifts flowing down to counties

THE STATE BUDGET PICTURE

\$70.8B FY27 budget – closing a \$1.5B shortfall

Governor Moore's budget tackles a major structural deficit, introducing new high-income tax brackets in July 2025 and shifting costs to local jurisdictions.

Blueprint education costs outpacing revenues

The Blueprint for Maryland's Future mandates increased statewide education spending, causing PreK-12 costs to rise faster than available revenues and putting pressure on county budgets.

Discretionary aid held flat

State discretionary aid to counties has not kept pace with inflation or local cost increases, effectively reducing the purchasing power of state support year over year.

\$39M in pension costs shifted to counties statewide

The Budget Reconciliation and Financing Act transfers about \$39M in new retirement costs to counties in FY27, adding to nearly \$100M shifted the previous year.

IMPACT ON WORCESTER COUNTY

PENSION COST SHIFT

\$321,472

Board of Education

\$11,592

Libraries

\$16,606

*Wor-Wic
Community College*

ESTIMATED COUNTY IMPACT

\$349,670

Additional pension costs shifted to Worcester County in FY27

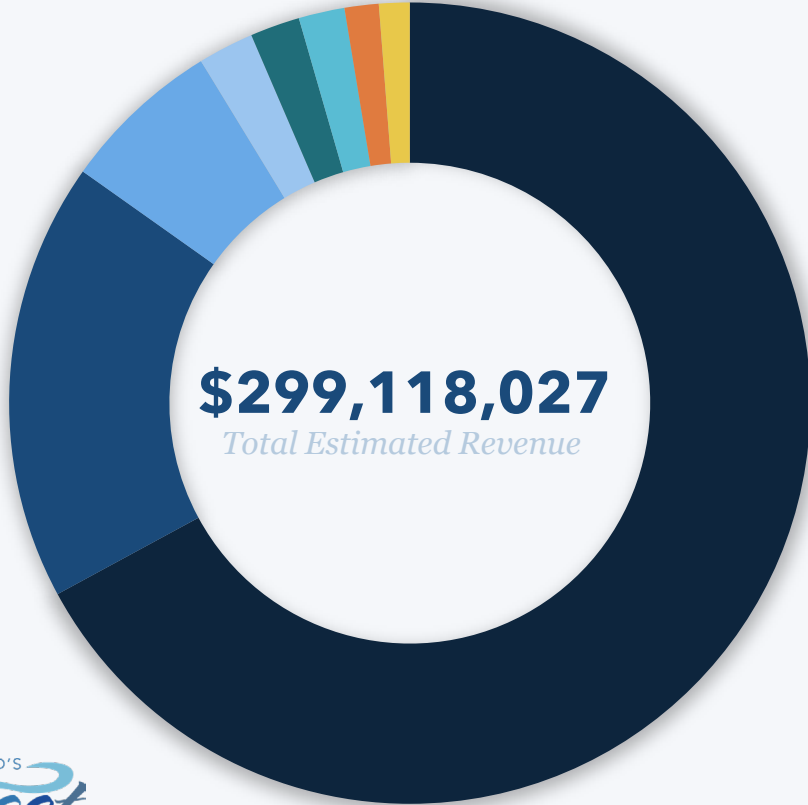


General Fund Revenue

Primary sources of County operating revenue

General Fund Revenue Sources

Distribution of projected operating revenues



Property Taxes 67.1%

Income Taxes 17.7%

Recordation, Transfer & Local Taxes 6.5%

Licenses, Permits, Fees & Other Income 2.3%

Investment Interest 2.0%

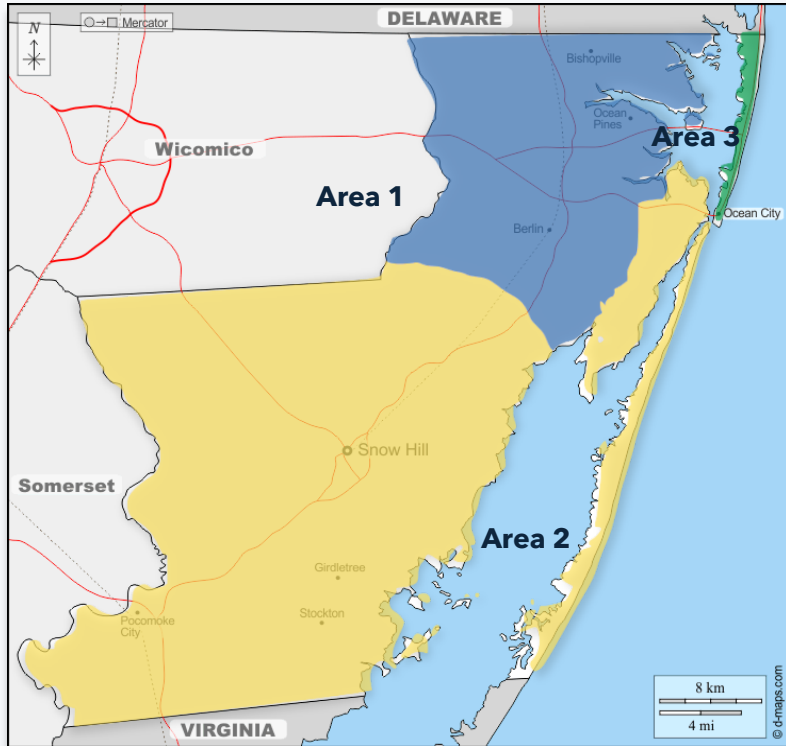
Federal & State Grants 1.9%

State-Shared Revenue 1.4%

Transfers from Other Funds 1.2%

Assessment Cycle Areas

Worcester County Triennial Reassessment Schedule



Area 1

Assessment effective January 1, 2025
Reassessed again January 1, 2028

Northern Worcester – FY29 Assessment Area

Area 2

Assessment effective January 1, 2023
Reassessed January 1, 2026

Southern & Western Worcester – FY27 Current Assessment Area

Area 3

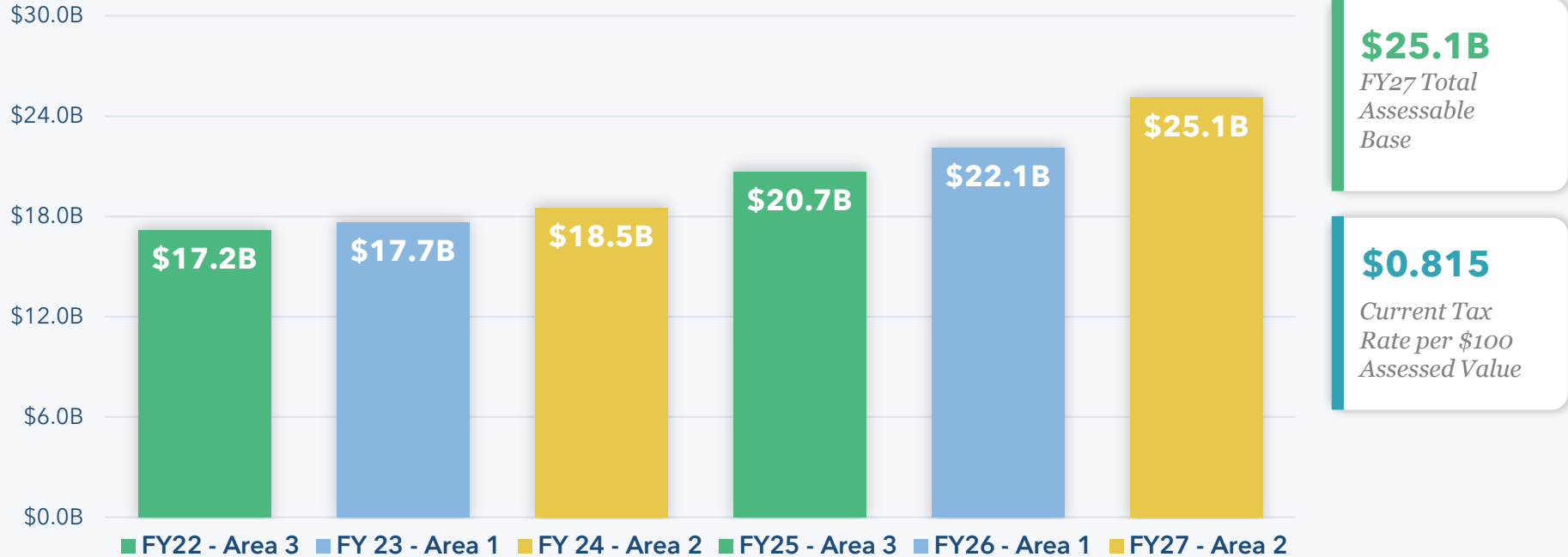
Assessment effective January 1, 2024
Reassessed again January 1, 2027

Coastal Northeast – FY28 Assessment Area

Maryland reassesses real property on a three-year cycle. Each year, one-third of the county is reassessed, with new values phased in over three years.

Worcester County Assessable Tax Base

Growth in the County's taxable property base in billions

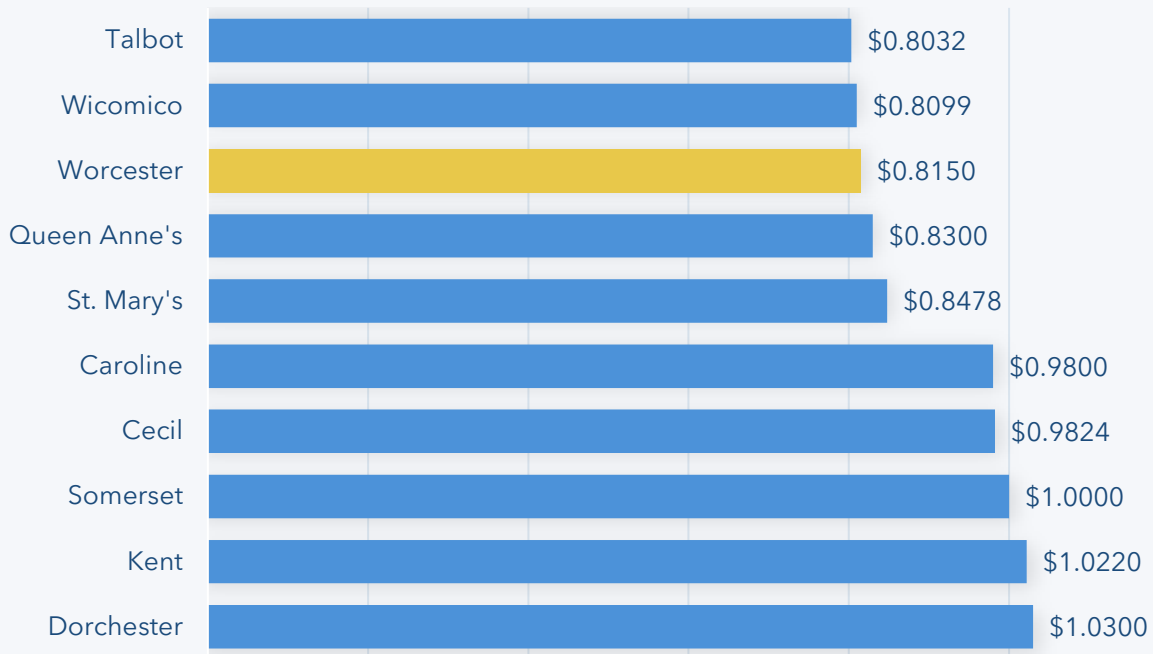


Source: Maryland Department of Assessment & Taxation — November 2025 · sdat.dat.maryland.gov
Tax rate: \$0.815 per \$100 assessed value - FY27 figures are proposed budget estimates

FY2026 Real Property Tax Rates

Eastern Shore Counties

\$0.815 Worcester County FY26 rate per \$100 assessed value



3rd Lowest

on the Eastern Shore, among all 9 comparable counties

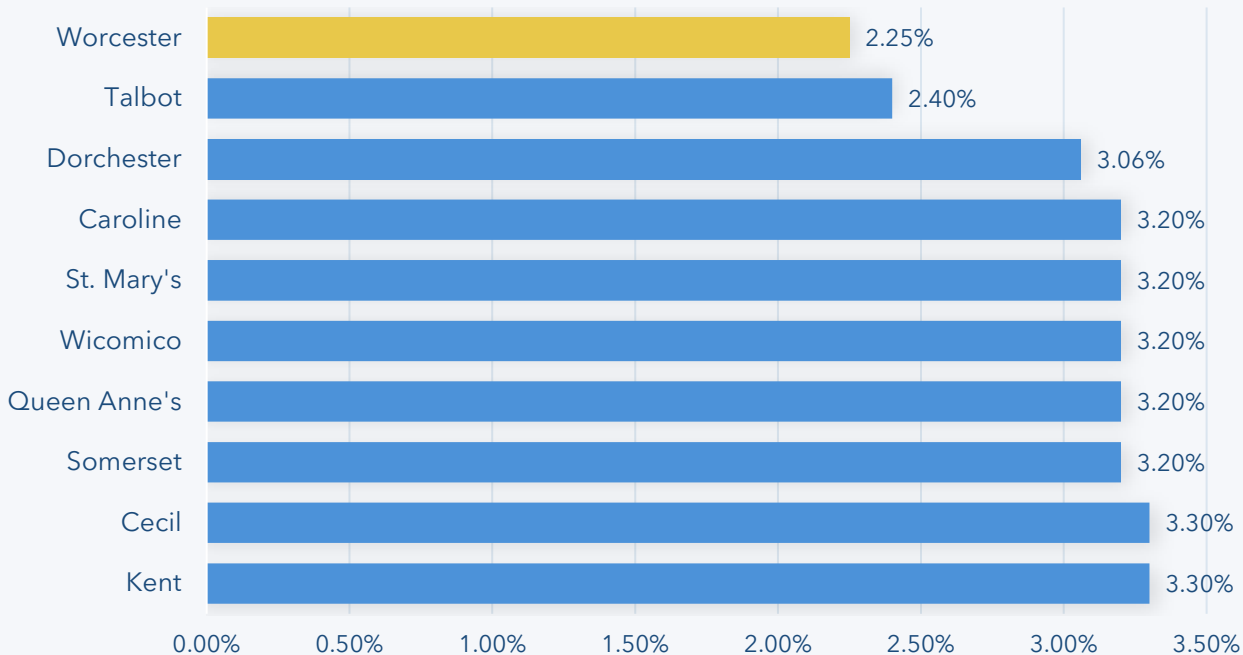
4th Lowest

in the State of Maryland, among all 24 jurisdictions

2026 Income Tax Rates

Eastern Shore Counties

2.25% Worcester County Income Tax Rate



Lowest

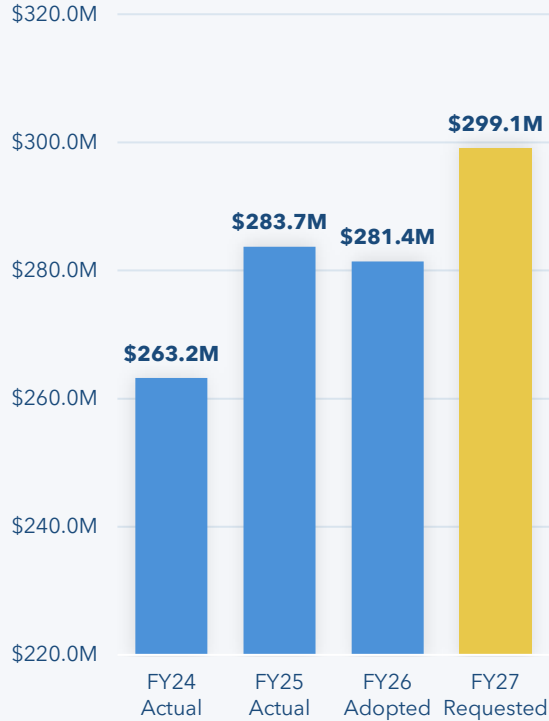
Worcester County has the lowest income tax rate in the State of Maryland

3.30%

Max rate allowed by law – Worcester is over 1% below the ceiling

General Fund Revenue Comparison

FY24 Actual through FY27 Requested Budget



| Revenue Category | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Requested | \$ Change (FY26/FY27) |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| Property Taxes | \$162,060,678 | \$180,167,127 | \$192,850,972 | \$210,379,825 | \$17,528,853 |
| Homestead Tax Credit | (\$2,951,307) | (\$4,809,787) | (\$7,032,227) | (\$9,695,729) | (\$2,663,502) |
| Income Tax | \$53,832,771 | \$51,782,717 | \$53,000,000 | \$53,000,000 | \$0 |
| Recordation/Transfer | \$15,330,059 | \$15,772,983 | \$15,450,000 | \$16,000,000 | \$550,000 |
| Other Taxes | \$3,007,607 | \$3,148,113 | \$2,860,000 | \$3,340,000 | \$480,000 |
| State Shared | \$2,985,218 | \$3,739,013 | \$3,525,791 | \$4,114,501 | \$588,710 |
| Licenses & Permits | \$2,874,265 | \$2,881,574 | \$2,864,115 | \$2,836,400 | (\$27,715) |
| Charges for Services | \$2,823,042 | \$2,989,904 | \$2,673,454 | \$2,886,484 | \$213,030 |
| Intergovernmental – Fed/State | \$11,691,597 | \$14,814,559 | \$5,121,395 | \$5,550,436 | \$429,041 |
| Interest & Investments | \$7,667,749 | \$8,304,899 | \$5,000,000 | \$6,000,000 | \$1,000,000 |
| Other Revenue | \$805,169 | \$3,254,770 | \$789,557 | \$1,012,716 | \$223,159 |
| Transfers In & Local Impact Grant | \$3,041,819 | \$1,643,193 | \$4,292,960 | \$3,693,394 | (\$599,566) |
| TOTAL GENERAL FUND REVENUE | \$263,168,667 | \$283,689,065 | \$281,396,017 | \$299,118,027 | \$17,722,010 |

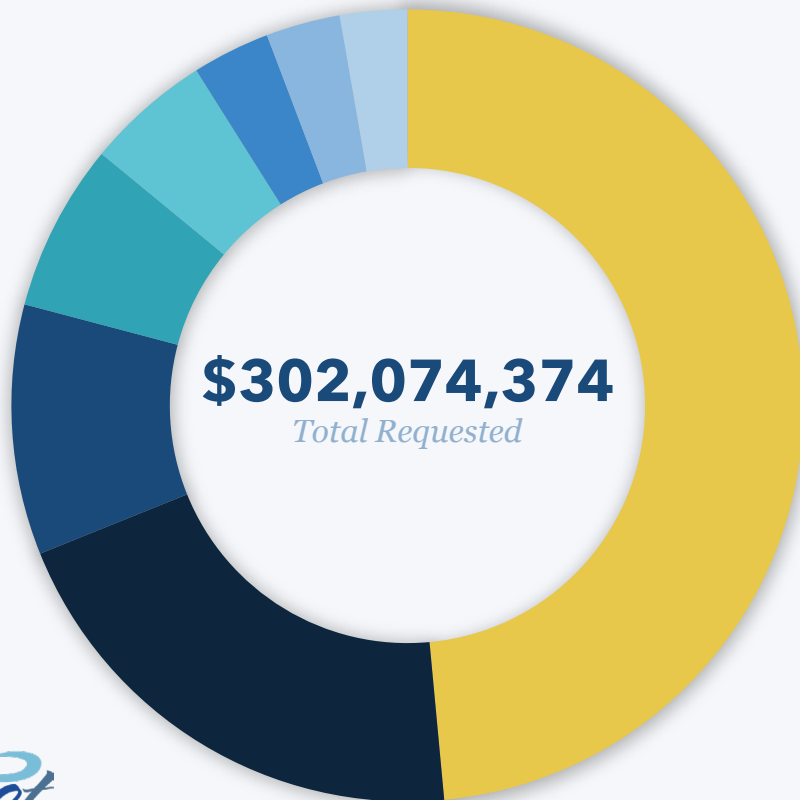


General Fund Expenditures

*Your tax dollars at work
across county services*

General Fund Expenditures

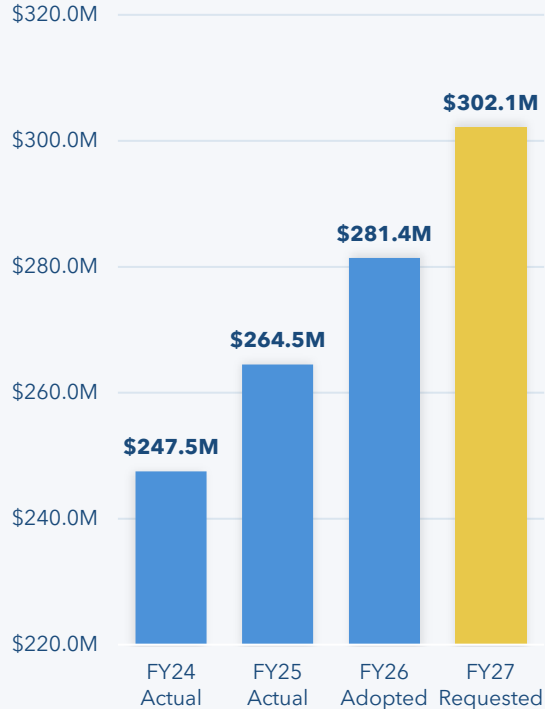
Department requested expenditures for FY27



| | | |
|-----------------------------------|----------|-------|
| Education (BOE & Wor-Wic) | \$146.6M | 48.5% |
| Public Safety | \$61.6M | 20.4% |
| General Government | \$30.8M | 10.2% |
| Health, Library & Social Services | \$20.7M | 6.8% |
| Public Works | \$15.4M | 5.1% |
| Transfers & Reserve | \$9.6M | 3.2% |
| Municipalities | \$9.2M | 3.0% |
| Rec & Parks, Tourism & Econ Dev | \$8.3M | 2.7% |

General Fund Expenditure Comparison

FY24 Actual through FY27 Requested Budget



| Major Categories | FY24 Actual | FY25 Actual | FY26 Adopted Budget | FY27 Requested | \$ Change (FY26/FY27) |
|--|----------------------|----------------------|----------------------|----------------------|-----------------------|
| Board of Education | \$100,802,379 | \$115,118,653 | \$113,629,264 | \$126,611,337 | \$12,982,073 |
| Board of Education Debt Service | \$10,797,206 | \$7,678,146 | \$7,673,065 | \$7,735,999 | \$62,934 |
| Board of Education OPEB | \$10,148,223 | \$8,841,987 | \$9,792,730 | \$9,440,000 | (\$352,730) |
| Wor-Wic Community College | \$2,530,242 | \$2,618,000 | \$2,707,168 | \$2,775,142 | \$67,974 |
| Public Safety | \$45,382,253 | \$46,754,752 | \$56,800,306 | \$61,556,060 | \$4,755,754 |
| Municipal Grants & Revenues | \$9,989,063 | \$6,986,911 | \$10,870,266 | \$9,153,895 | (\$1,716,371) |
| General Government & Buildings | \$25,300,024 | \$27,779,809 | \$27,731,242 | \$30,849,440 | \$3,118,198 |
| Health, Library, Comm. On Aging, Natural Resources, Non-Profits | \$13,125,511 | \$13,777,525 | \$20,744,927 | \$20,681,718 | (\$63,209) |
| Public Works | \$10,105,451 | \$11,076,234 | \$14,356,572 | \$15,395,287 | \$1,038,715 |
| Recreation, Parks, Tourism, Economic Dev., Boat Landings | \$8,800,290 | \$10,190,216 | \$7,825,266 | \$8,285,120 | \$459,854 |
| Transfer Out: County Debt, Reserves, Health Insurance Reserve, Other Funds | \$10,537,946 | \$13,722,835 | \$9,265,211 | \$9,590,376 | \$325,165 |
| TOTAL GENERAL FUND EXPENDITURES | \$247,518,588 | \$264,545,068 | \$281,396,017 | \$302,074,374 | \$20,678,357 |

Category figures estimated from department-level groupings

FY27 Budget Reconciliation

Balancing estimated revenues against requested expenditures

The County Commissioners use this public hearing to determine how taxpayers would like their tax dollars spent. Any shortfall must be reconciled through expenditure reductions, additional revenues, or both.

\$299,118,027

Estimated Revenues

FY27 Estimated Revenue Budget

\$302,074,373

Requested Expenditures

FY27 Department Requested

(\$2,956,346)

Projected Shortfall

Revenues Minus Expenditures

OPTIONS FOR RECONCILIATION

Expenditures

Revenues

Tax Rates

**Combination
Approach**



Enterprise Funds

FY27 Budget Overview

What Are Enterprise Funds?

Self supporting funds where user fees cover the cost of services



SOLID WASTE

User Fee Type: Tipping Fees

FY27 Budget **\$5,494,947**

General Fund Support **\$0**

Primary revenue source **Tipping fees (95.8%)**

Fully self-supporting - no General Fund subsidy required



WATER & WASTEWATER

User Fee Type: Water and/or Sewer Fees

FY27 Combined Budget **\$22,348,447**

General Fund Support **\$1,148,419**

Service Areas **11 Across the County**

\$1,148,419 General Fund support requested for smaller service areas

Enterprise funds operate independently from the General Fund, with rates set to cover operating costs, debt service, and reserves.

FY2027 Budget Issues

The challenges behind the numbers

FINANCIAL PRESSURES

Funding Shortfalls

Inflation

Insurance

Affordability

Capital Requests

INFRASTRUCTURE & OPERATIONS

Aging Infrastructure

Preventative Maintenance

Ongoing Maintenance

Capacity Management

Regulatory Requirements

Solid Waste

*Operating revenue &
expenditures overview*

**Worcester County
Landfill**

**OPEN MON - SAT
8 AM - 4 PM**

CLOSED SUNDAYS & THESE HOLIDAYS
Good Friday, Memorial Day, July 4th, Labor Day
Thanksgiving Day, Christmas Day, New Year's Day
Christmas Eve

**ABSOLUTELY
NO EXPLOSIVES
NO HAZARDOUS
TOXIC WASTE**

- All Loads Must Be Covered
- Absolutely NO SMOKING
- Must Weigh All Loads In & Out
- No Salvaging or Scavenging
- Kids 13u Must Stay in Vehicle

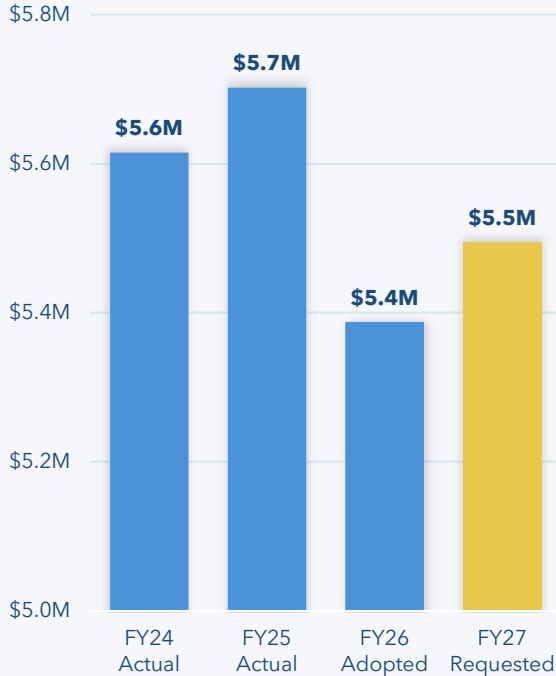
**In Case of Emergency
800-633-6101**

Division of Compliance and 1-800-633-6101
Maryland Dept. of the Environment, Permit #2018-488P-0132
By Authority of the Worcester County Commissioners

**NO WASTE
ACCEPTED
AFTER
3:45**

Solid Waste Revenue Comparison

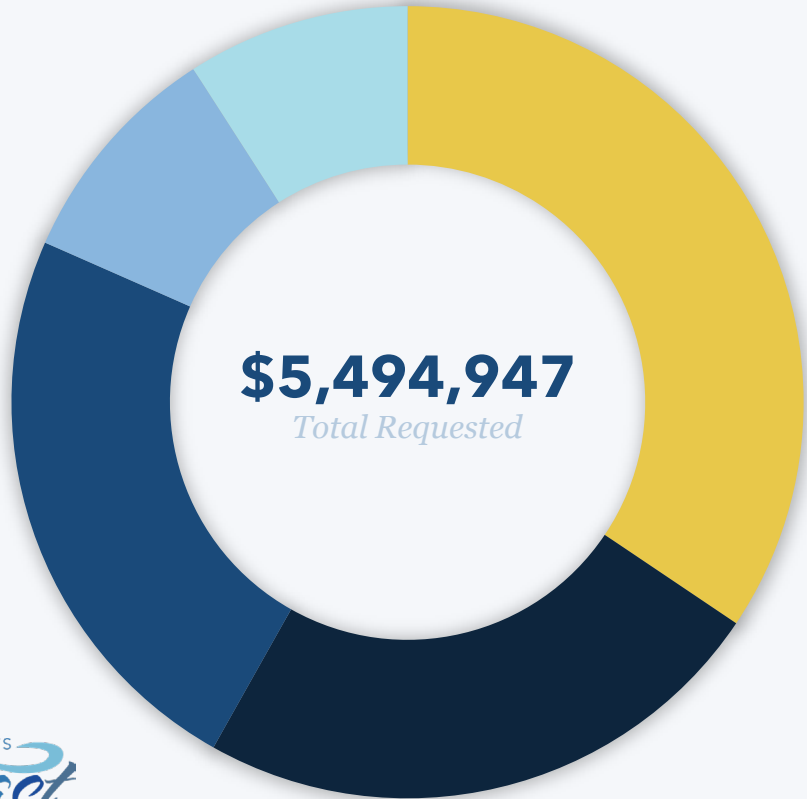
FY24 Actual through FY27 Requested Budget



| Major Categories | Actual FY2024 | Actual FY2025 | Budget FY2026 | FY27 Requested | \$ Change (FY26/FY27) |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|
| Tipping Fees | \$4,905,320 | \$4,944,452 | \$4,820,000 | \$5,019,600 | \$199,600 |
| Interest & Penalties | \$601,906 | \$636,353 | \$651,500 | \$477,000 | (\$174,500) |
| Licenses & Permits | \$4,705 | \$5,080 | \$4,500 | \$4,500 | \$0 |
| Other Revenue | \$102,745 | \$116,191 | \$0 | \$0 | \$0 |
| Transfer from/to Fund Balance | \$0 | \$0 | (\$88,400) | (\$6,153) | \$82,247 |
| TOTAL | \$5,614,676 | \$5,702,076 | \$5,387,600 | \$5,494,947 | \$107,347 |

Solid Waste Expenditures

Overview of Requested FY27 Expenditures



Personnel Services **\$1.9M** **34.5%**

Capital Requests **\$1.3M** **23.7%**

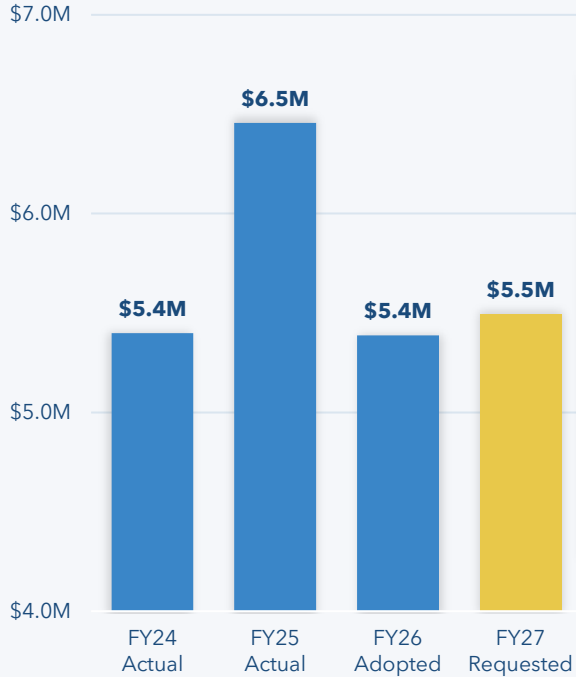
Maintenance & Services **\$1.3M** **23.4%**

Other Charges **\$0.5M** **9.3%**

Supplies & Materials **\$0.5M** **9.1%**

Solid Waste Expenditures Comparison

FY24 Actual through FY27 Requested Budget



| Category | FY24 Actual | FY25 Actual | FY26 Budget | FY27 Requested | \$ Change (FY26/FY27) |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|
| Personnel Services | \$1,042,703 | \$1,434,226 | \$1,790,950 | \$1,891,725 | \$100,775 |
| Supplies & Materials | \$50,869 | \$149,805 | \$501,774 | \$499,884 | (\$1,890) |
| Maintenance & Services | \$1,480,731 | \$1,339,087 | \$1,263,500 | \$1,288,402 | \$24,902 |
| Other Charges | \$266,983 | \$395,523 | \$490,170 | \$511,200 | \$21,030 |
| Capital or Depreciation | \$2,557,068 | \$3,137,863 | \$1,341,206 | \$1,303,736 | (\$37,470) |
| TOTAL MAJOR EXPENSES | \$5,398,354 | \$6,456,504 | \$5,387,600 | \$5,494,947 | \$107,347 |

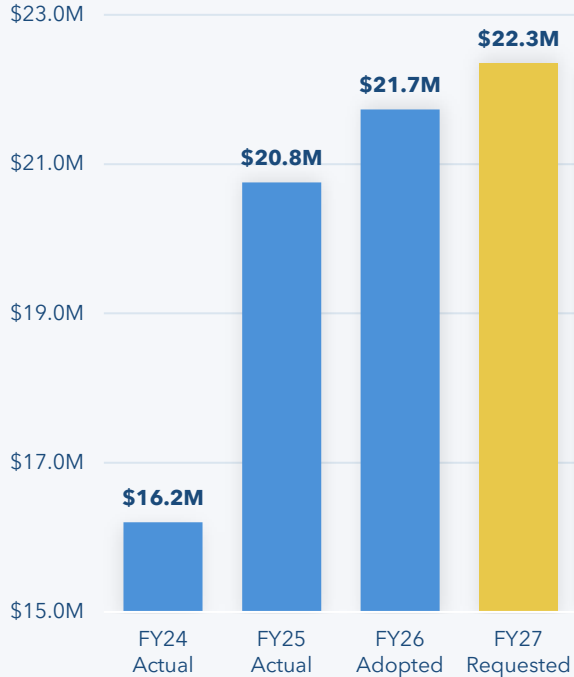
Water & Wastewater

*Eleven service areas across
Worcester County*



Water & Wastewater Revenue Comparison

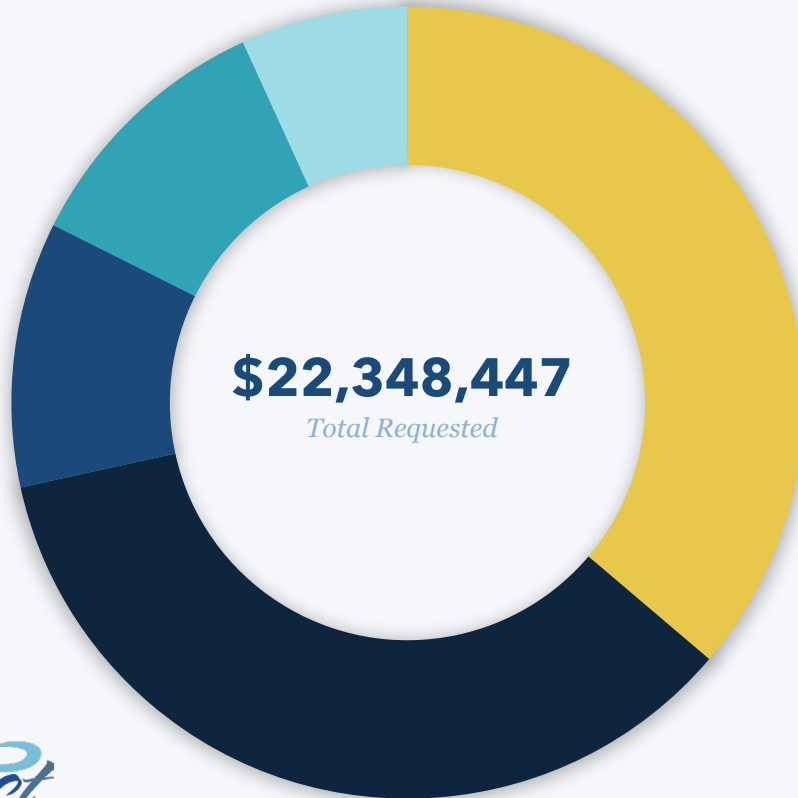
FY24 Actual through FY27 Requested Budget



| Major Categories | Actual FY2024 | Actual FY2025 | Budget FY2026 | FY27 Requested | \$ Change (FY26/FY27) |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|
| User Charges | \$14,635,683 | \$15,205,976 | \$19,372,874 | \$20,389,090 | \$1,016,216 |
| General Fund Support | \$31,500 | \$3,416,212 | \$1,861,409 | \$1,148,419 | (\$712,990) |
| Interest & Penalties | \$297,122 | \$429,907 | \$225,500 | \$284,500 | \$59,000 |
| Hook Ups | \$1,160,491 | \$1,623,791 | \$366,500 | \$266,500 | (\$100,000) |
| Rent | \$63,112 | \$79,102 | \$106,539 | \$108,070 | \$1,531 |
| Transfer from/(to) Fund Balance | \$0 | \$0 | (\$202,098) | \$151,868 | \$353,966 |
| TOTAL | \$16,187,908 | \$20,754,988 | \$21,730,724 | \$22,348,447 | \$617,723 |

Water & Wastewater Expenditures

Overview of FY27 Requested Expenditures



Maintenance & Services **\$8.1M** **36.4%**

Personnel Services **\$7.9M** **34.9%**

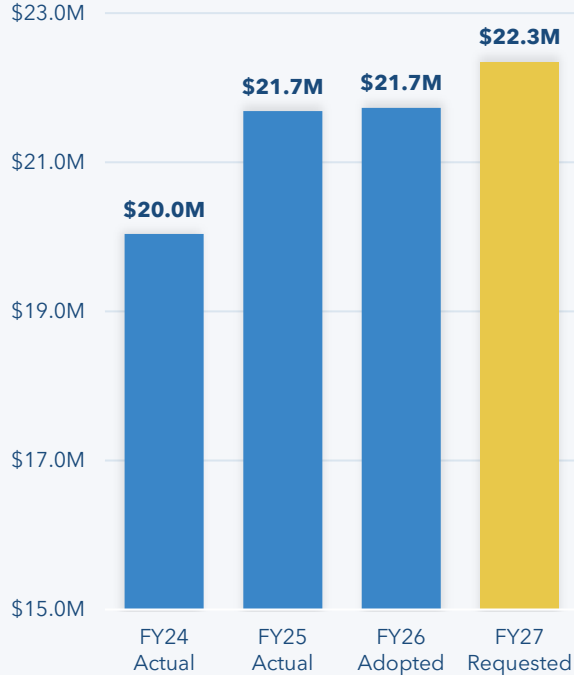
Capital **\$2.4M** **10.8%**

Supplies & Materials **\$2.4M** **10.8%**

Other Charges **\$1.5M** **6.9%**

Water & Wastewater Expenditures Comparison

FY24 Actual through FY27 Requested Budget



| Category | FY24 Actual | FY25 Actual | FY26 Budget | FY27 Requested | \$ Change (FY26/FY27) |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|
| Personnel Services | \$6,721,233 | \$6,973,303 | \$7,417,897 | \$7,900,071 | \$482,174 |
| Supplies & Materials | \$1,658,152 | \$1,629,702 | \$2,184,177 | \$2,409,704 | \$225,527 |
| Maintenance & Services | \$7,674,243 | \$9,139,829 | \$8,241,816 | \$8,093,026 | (\$148,790) |
| Other Charges | \$234,960 | \$240,253 | \$323,650 | \$1,523,646 | \$1,199,996 |
| Capital or Depreciation | \$3,748,858 | \$3,703,546 | \$3,563,184 | \$2,422,000 | (\$1,141,184) |
| TOTAL MAJOR EXPENSES | \$20,037,446 | \$21,686,633 | \$21,730,724 | \$22,348,447 | \$617,723 |

Water & Wastewater Rates

FY27 Rate Components and Quarterly Bill Impact

RATE COMPONENTS

- Base Fee per EDU
- Usage Fee Tiers
- Bay Restoration Fee
- Debt Service Fee
- Accessibility Fee

FY27 USAGE TIER ADJUSTMENT

Change in quarterly bill (20 EDUs) using 450,000 gallons in a quarter (5,000 gallons per day)

| FY 2026 | |
|---|-----------------|
| CHARGE | AMOUNT |
| Water and Sewer (\$209 * 20) | \$4,180 |
| Usage: 450,000 gallons | |
| $\$5 / 1,000 * 22,500 \quad \$15 / 1,000 * 427,500 =$ | \$6,525 |
| TOTAL | \$10,705 |

| FY 2027 Proposed Budget | | | |
|---------------------------------|----------------|------------------|--------------|
| CHARGE | AMOUNT | \$ Diff | % Diff |
| Water and Sewer (\$219.45 * 20) | \$4,389 | \$209 | 5% |
| Usage: 450,000 gallons | | | |
| $\$5 / 1,000 * 450,000 =$ | \$2,250 | (\$4,275) | (66%) |
| TOTAL | \$6,639 | (\$4,066) | (36%) |

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Proposed FY27 Rates & Revenue Comparison

PROPOSED FY27 RATES

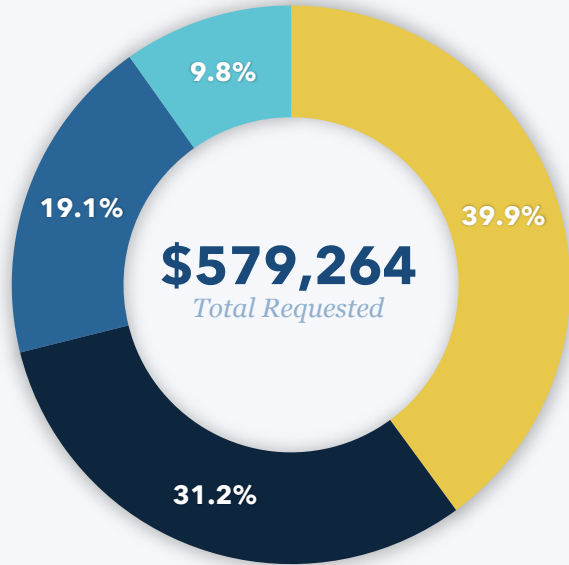
| Rate | FY26 Adopted | FY27 Proposed |
|--|------------------|-------------------------|
| Trailer Park Water & Sewer Fee (110 gpd EDU) | \$181.50 per EDU | \$190.30 per EDU |
| Domestic Sewer Fee (250 gpd EDU) | \$309.38 per EDU | \$324.38 per EDU |
| Commercial Sewer Only (110 gpd EDU) | \$136.13 per EDU | \$142.73 per EDU |
| Accessibility Fee | \$191.25 per EDU | \$204 per EDU |

REVENUE COMPARISON

| Category | FY24 Actual | FY25 Actual | FY26 Budget | FY27 Requested | \$ Change (FY26/FY27) |
|---------------------------------|------------------|------------------|------------------|------------------|-----------------------|
| Base Fees | \$312,531 | \$348,254 | \$523,753 | \$554,215 | \$30,462 |
| Interest & Penalties | \$4,725 | \$5,188 | \$4,600 | \$4,600 | \$0 |
| Hook Ups | \$12,000 | \$0 | \$0 | \$0 | \$0 |
| Accessibility | \$0 | \$0 | \$3,825 | \$30,200 | \$26,375 |
| Transfer from/(to) Fund Balance | \$0 | \$0 | \$0 | (\$9,751) | (\$9,751) |
| General Fund Support | \$0 | \$0 | \$131,169 | \$0 | (\$131,169) |
| Total | \$329,256 | \$353,442 | \$663,347 | \$579,264 | (\$84,083) |

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FY27 Requested Expenditures & Expenditure Comparison



- Personnel Services
- Maintenance & Services
- Supplies & Materials
- Other Charges

EXPENDITURES COMPARISON

| Category | FY24 Actual | FY25 Actual | FY26 Budget | FY27 Requested | \$ Change (FY26/FY27) |
|---------------------------|------------------|------------------|------------------|------------------|-----------------------|
| Personnel Services | \$164,599 | \$194,522 | \$220,124 | \$231,361 | \$11,237 |
| Supplies & Materials | \$58,728 | \$41,999 | \$104,070 | \$110,535 | \$6,465 |
| Maintenance & Services | \$134,530 | \$127,935 | \$169,569 | \$180,511 | \$10,942 |
| Other Charges | \$8,164 | \$10,073 | \$10,929 | \$56,857 | \$45,928 |
| Capital or Depreciation | \$6,320 | \$6,320 | \$158,655 | \$0 | (\$158,655) |
| Total Expenditures | \$372,341 | \$380,849 | \$663,347 | \$579,264 | (\$84,083) |

Bridgetown

Proposed FY27 Rates & Revenue Comparison

PROPOSED FY27 RATES

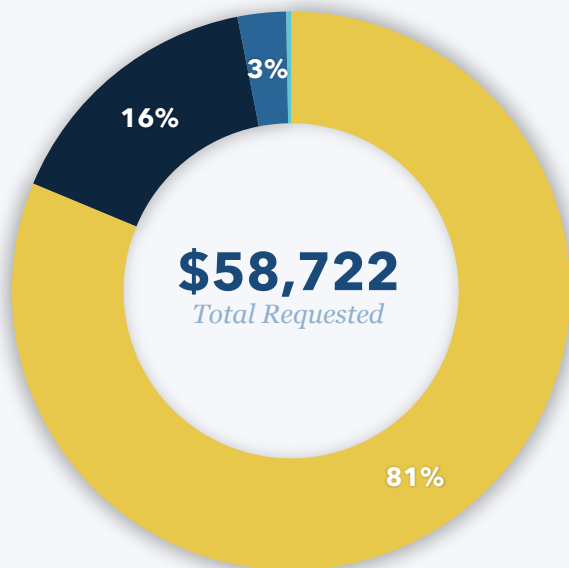
| Rate | FY26 Adopted | FY27 Proposed |
|----------------------|------------------|-------------------------|
| Domestic Water Fee | \$90 per EDU | \$94.50 per EDU |
| Commercial Water Fee | \$50 per EDU | \$54.50 per EDU |
| Water Usage Fee | \$11 / 1,000 gal | \$11 / 1,000 gal |
| Irrigation Fee | \$100 | \$100 per EDU |
| Pool Fee | \$100 | \$100 |
| Accessibility Fee | \$42.50 per EDU | \$46.33 per EDU |

REVENUE COMPARISON

| Category | FY24 Actual | FY25 Actual | FY26 Budget | FY27 Requested | \$ Change (FY26/FY27) |
|----------------------|-----------------|-----------------|-----------------|-----------------|-----------------------|
| Base Fees | \$13,771 | \$14,081 | \$17,640 | \$18,500 | \$860 |
| Usage Fees | \$1,021 | \$668 | \$2,200 | \$1,500 | (\$700) |
| Interest & Penalties | \$426 | \$444 | \$500 | \$500 | \$0 |
| Hook Ups | \$6,570 | \$0 | \$0 | \$0 | \$0 |
| Operating Grant | \$31,500 | \$31,500 | \$31,500 | \$31,500 | \$0 |
| General Fund Support | \$0 | \$0 | \$23,477 | \$6,722 | (\$16,755) |
| Total | \$53,288 | \$46,693 | \$75,317 | \$58,722 | (\$16,595) |

Briddletown

FY27 Requested Expenditures & Expenditure Comparison



- Maintenance & Services
- Personnel Services
- Supplies & Materials
- Other Charges

EXPENDITURES COMPARISON

| Category | FY24 Actual | FY25 Actual | FY26 Budget | FY27 Requested | \$ Change (FY26/FY27) |
|---------------------------|-----------------|-----------------|-----------------|-----------------|-----------------------|
| Personnel Services | \$7,480 | \$9,834 | \$13,050 | \$9,183 | (\$3,867) |
| Supplies & Materials | \$1,109 | \$938 | \$1,712 | \$1,645 | (\$67) |
| Maintenance & Services | \$43,189 | \$43,738 | \$47,263 | \$47,729 | \$466 |
| Other Charges | \$301 | \$73 | \$79 | \$165 | \$86 |
| Capital or Depreciation | \$7,886 | \$7,244 | \$13,213 | \$0 | (\$13,213) |
| Total Expenditures | \$59,965 | \$61,827 | \$75,317 | \$58,722 | (\$16,595) |

Edgewater Acres

Proposed FY27 Rates & Revenue Comparison

PROPOSED FY27 RATES

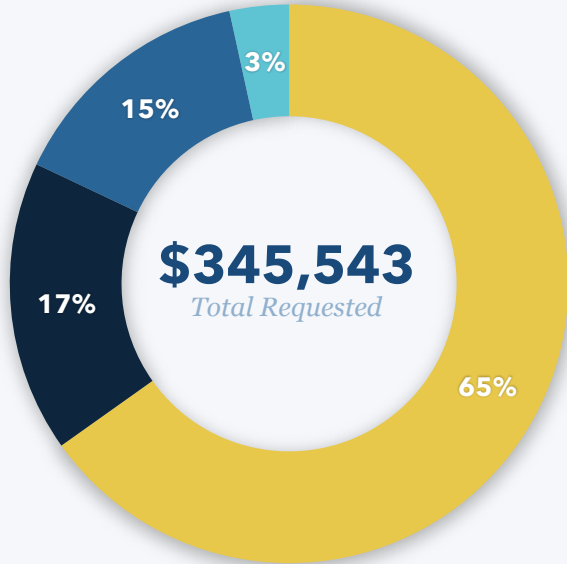
| Rate | FY26 Adopted | FY27 Proposed |
|---------------------------------|--------------------|---------------------------|
| Domestic Water & Sewer Base Fee | \$230 per EDU | \$241.50 per EDU |
| Water & Sewer Usage Fee | \$8-15 / 1,000 gal | \$8-15 / 1,000 gal |
| Domestic Water Flat Fee | \$220 per EDU | \$228.75 per EDU |
| Domestic Sewer Flat Fee | \$190 per EDU | \$192.75 per EDU |
| Accessibility Fee | \$119 per EDU | \$124.95 per EDU |

REVENUE COMPARISON

| Category | FY24 Actual | FY25 Actual | FY26 Budget | FY27 Requested | \$ Change (FY26/FY27) |
|---------------------------------|------------------|------------------|------------------|-------------------|-----------------------|
| Base Fees | \$226,686 | \$249,009 | \$300,235 | \$335,975 | \$35,740 |
| Usage Fees | \$24,218 | \$36,673 | \$40,000 | \$35,000 | (\$5,000) |
| Interest & Penalties | \$1,749 | \$1,597 | \$1,600 | \$1,600 | \$0 |
| Hook Ups | \$4,750 | \$0 | \$0 | \$0 | \$0 |
| Transfer from/(to) Fund Balance | \$0 | \$0 | \$0 | (\$27,032) | (\$27,032) |
| General Fund Support | \$0 | \$0 | \$90,857 | \$0 | (\$90,857) |
| Total | \$257,403 | \$287,279 | \$432,692 | \$345,543 | (\$87,149) |

Edgewater Acres

FY27 Requested Expenditures & Expenditure Comparison



- Maintenance & Services
- Personnel Services
- Other Charges
- Supplies & Materials

EXPENDITURES COMPARISON

| Category | FY24 Actual | FY25 Actual | FY26 Budget | FY27 Requested | \$ Change (FY26/FY27) |
|---------------------------|------------------|------------------|------------------|------------------|-----------------------|
| Personnel Services | \$113,599 | \$88,989 | \$78,541 | \$58,277 | (\$20,264) |
| Supplies & Materials | \$5,020 | \$5,588 | \$8,193 | \$11,857 | \$3,664 |
| Maintenance & Services | \$173,491 | \$191,791 | \$190,466 | \$225,186 | \$34,720 |
| Other Charges | \$3,385 | \$1,862 | \$1,976 | \$50,223 | \$48,247 |
| Capital or Depreciation | \$6,889 | \$6,889 | \$153,516 | \$0 | (\$153,516) |
| Total Expenditures | \$302,384 | \$295,119 | \$432,692 | \$345,543 | (\$87,149) |

Landings

Proposed FY27 Rates & Revenue Comparison

PROPOSED FY27 RATES

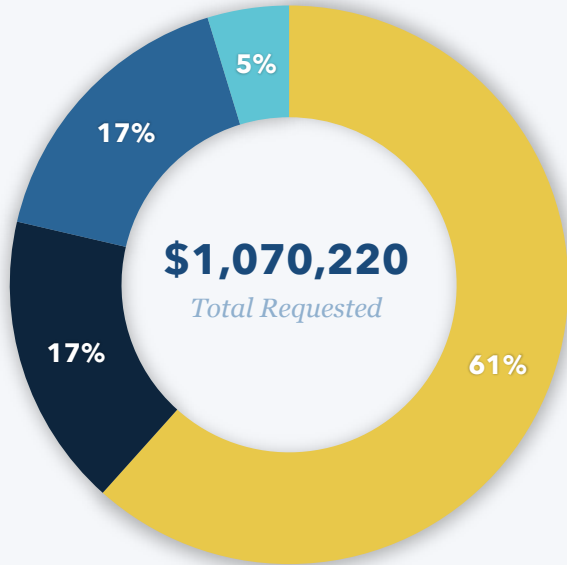
| Rate | FY26 Adopted | FY27 Proposed |
|---------------------------------|--------------------|-----------------------------------|
| Domestic Water & Sewer Base Fee | \$360 per EDU | \$378 per EDU |
| Water & Sewer Usage Fee | \$5-15 / 1,000 gal | \$5-15 / 1,000 gal per EDU |
| Lewis Road Water Fee | \$60 per EDU | \$94.50 per EDU |
| Lewis Road Debt Service Fee | N/A | \$105 per EDU |
| Accessibility Fee | \$306 per EDU | \$321.30 per EDU |

REVENUE COMPARISON

| Category | FY24 Actual | FY25 Actual | FY26 Budget | FY27 Requested | \$ Change (FY26/FY27) |
|----------------------|------------------|------------------|------------------|--------------------|-----------------------|
| Base Fees | \$209,023 | \$328,059 | \$393,600 | \$486,500 | \$92,900 |
| Usage Fees | \$28,787 | \$33,318 | \$70,000 | \$70,000 | \$0 |
| Interest & Penalties | \$3,128 | \$4,598 | \$3,000 | \$3,000 | \$0 |
| Hook Ups | \$347,639 | \$384,743 | \$100,000 | \$0 | (\$100,000) |
| Accessibility | \$131,898 | \$65,073 | \$50,184 | \$0 | (\$50,184) |
| General Fund Support | \$0 | \$0 | \$341,522 | \$510,720 | \$169,198 |
| Total | \$720,475 | \$815,791 | \$958,306 | \$1,070,220 | \$111,914 |

Landings

FY27 Requested Expenditures & Expenditure Comparison



- Maintenance & Services
- Personnel Services
- Other Charges
- Supplies & Materials

EXPENDITURES COMPARISON

| Category | FY24 Actual | FY25 Actual | FY26 Budget | FY27 Requested | \$ Change (FY26/FY27) |
|---------------------------|------------------|--------------------|------------------|--------------------|-----------------------|
| Personnel Services | \$163,465 | \$168,208 | \$197,442 | \$182,008 | (\$15,434) |
| Supplies & Materials | \$29,554 | \$23,708 | \$43,987 | \$50,444 | \$6,457 |
| Maintenance & Services | \$522,906 | \$631,062 | \$627,407 | \$659,542 | \$32,135 |
| Other Charges | \$2,642 | \$14,423 | \$15,760 | \$178,226 | \$162,466 |
| Capital or Depreciation | \$225,289 | \$226,407 | \$73,710 | \$0 | (\$73,710) |
| Total Expenditures | \$943,856 | \$1,063,808 | \$958,306 | \$1,070,220 | \$111,914 |

Lighthouse Sound

Proposed FY27 Rates & Revenue Comparison

PROPOSED FY27 RATES

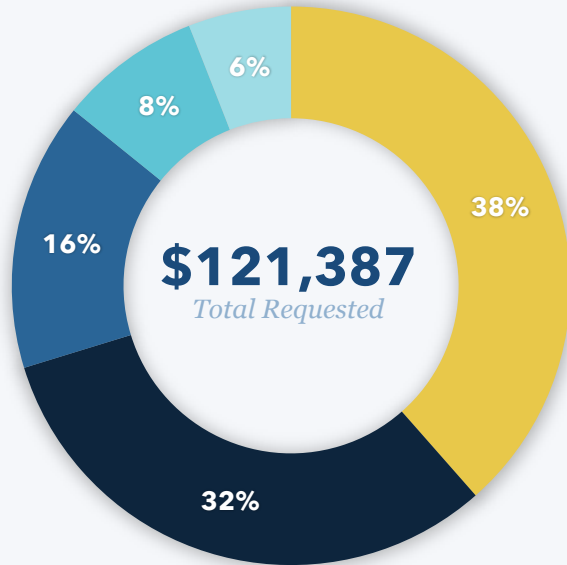
| Rate | FY26 Adopted | FY27 Proposed |
|-------------------------|------------------|-------------------------|
| Domestic Sewer Base Fee | \$276.38 per EDU | \$285.98 per EDU |
| Accessibility Fee | \$163.20 per EDU | \$171.36 per EDU |

REVENUE COMPARISON

| Category | FY24 Actual | FY25 Actual | FY26 Budget | FY27 Requested | \$ Change (FY26/FY27) |
|---------------------------------|------------------|------------------|------------------|-------------------|-----------------------|
| Base Fees | \$106,722 | \$107,448 | \$120,502 | \$127,200 | \$6,698 |
| Interest & Penalties | \$659 | \$812 | \$800 | \$800 | \$0 |
| Hook Ups | \$1,066 | \$1,110 | \$0 | \$0 | \$0 |
| Accessibility | \$9,006 | \$8,664 | \$13,709 | \$13,000 | (\$709) |
| Transfer from/(to) Fund Balance | \$0 | \$0 | (\$1,817) | (\$19,613) | (\$17,796) |
| Total | \$117,453 | \$118,034 | \$133,194 | \$121,387 | (\$11,807) |

Lighthouse Sound

FY27 Requested Expenditures & Expenditure Comparison



- Personnel Services
- Maintenance & Services
- Supplies & Materials
- Capital
- Other Charges

EXPENDITURES COMPARISON

| Category | FY24 Actual | FY25 Actual | FY26 Budget | FY27 Requested | \$ Change (FY26/FY27) |
|---------------------------|------------------|------------------|------------------|------------------|-----------------------|
| Personnel Services | \$92,111 | \$82,545 | \$64,516 | \$46,747 | (\$17,769) |
| Supplies & Materials | \$12,841 | \$12,853 | \$17,464 | \$18,885 | \$1,421 |
| Maintenance & Services | \$22,834 | \$26,764 | \$34,386 | \$38,533 | \$4,147 |
| Other Charges | \$980 | \$4,019 | \$4,367 | \$7,222 | \$2,855 |
| Capital or Depreciation | \$5,276 | \$5,276 | \$12,461 | \$10,000 | (\$2,461) |
| Total Expenditures | \$134,042 | \$131,457 | \$133,194 | \$121,387 | (\$11,807) |

Mystic Harbour

Proposed FY27 Rates & Revenue Comparison

PROPOSED FY27 RATES

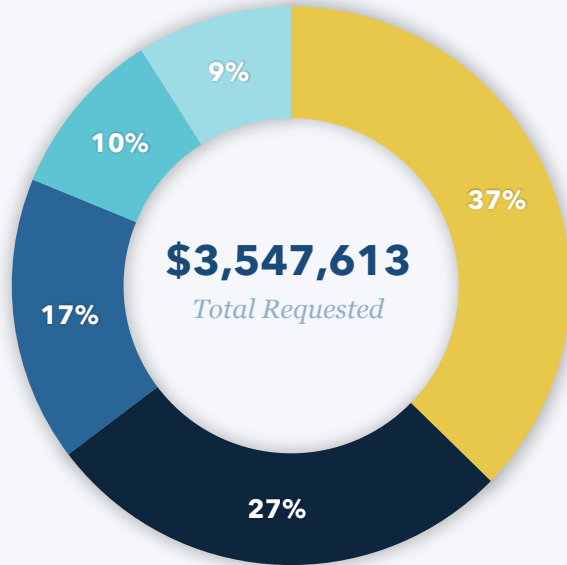
| Rate | FY26 Adopted | FY27 Proposed |
|-----------------------------------|--------------------|-----------------------------------|
| Domestic Water & Sewer Base Fee | \$300 per EDU | \$315 per EDU |
| Commercial Water & Sewer Base Fee | \$300 per EDU | \$315 per EDU |
| Domestic Water Only | \$75.00 | \$78.75 |
| Usage Fee | \$5-15 / 1,000 gal | \$5-15 / 1,000 gal per EDU |
| Sewer Flat Fee | \$309.38 per EDU | \$320.63 per EDU |
| Accessibility Fee | \$255 per EDU | \$267.75 per EDU |
| Sewer Debt Service Fee | \$66 per EDU | \$66 per EDU |

REVENUE COMPARISON

| Category | FY24 Actual | FY25 Actual | FY26 Budget | FY27 Requested | \$ Change (FY26/FY27) |
|---------------------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|
| Base Fees | \$1,253,261 | \$1,471,987 | \$2,238,689 | \$2,508,800 | \$270,111 |
| Usage Fees | \$290,251 | \$311,247 | \$600,000 | \$442,300 | (\$157,700) |
| Interest & Penalties | \$18,343 | \$45,966 | \$18,000 | \$18,000 | \$0 |
| Hook Ups | \$20,213 | \$175,669 | \$30,000 | \$30,000 | \$0 |
| Accessibility | \$31 | \$0 | \$272,085 | \$244,700 | (\$27,385) |
| General Fund Support | \$0 | \$0 | \$119,616 | \$0 | (\$119,616) |
| Transfer from/(to) Fund Balance | \$0 | \$0 | \$0 | \$303,813 | \$303,813 |
| Total | \$1,582,099 | \$2,004,869 | \$3,278,390 | \$3,547,613 | \$269,223 |

Mystic Harbour

FY27 Requested Expenditures & Expenditure Comparison



- Maintenance & Services
- Personnel Services
- Supplies & Materials
- Capital
- Other Charges

EXPENDITURES COMPARISON

| Category | FY24 Actual | FY25 Actual | FY26 Budget | FY27 Requested | \$ Change (FY26/FY27) |
|---------------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|
| Personnel Services | \$813,220 | \$820,662 | \$929,348 | \$970,957 | \$41,609 |
| Supplies & Materials | \$434,507 | \$473,560 | \$544,092 | \$585,984 | \$41,892 |
| Maintenance & Services | \$990,350 | \$1,237,737 | \$1,185,054 | \$1,323,926 | \$138,872 |
| Other Charges | \$29,380 | \$51,110 | \$58,959 | \$319,746 | \$260,787 |
| Capital or Depreciation | \$641,888 | \$625,745 | \$560,937 | \$347,000 | (\$213,937) |
| Total Expenditures | \$2,909,345 | \$3,208,814 | \$3,278,390 | \$3,547,613 | \$269,223 |

Newark

Proposed FY27 Rates & Revenue Comparison

PROPOSED FY27 RATES

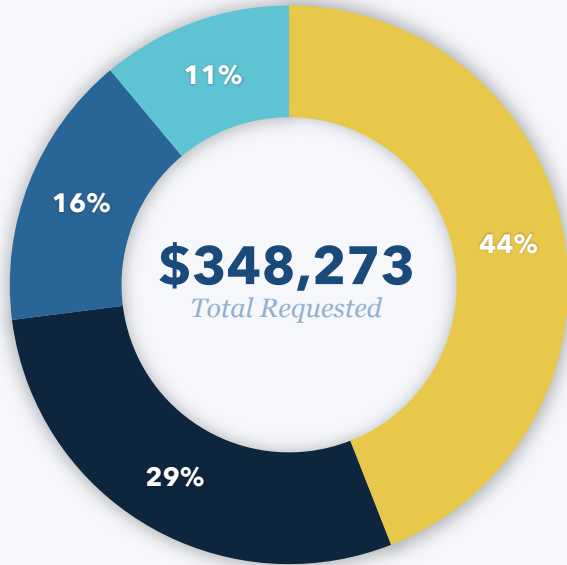
| Rate | FY26 Adopted | FY27 Proposed |
|-----------------------------------|--------------------|-----------------------------------|
| Domestic Water & Sewer Base Fee | \$280 per EDU | \$294 per EDU |
| Commercial Water & Sewer Base Fee | \$280 per EDU | \$294 per EDU |
| Usage Fee | \$5-15 / 1,000 gal | \$5-15 / 1,000 gal per EDU |
| Sewer Flat Fee | \$294.38 per EDU | \$304.88 per EDU |
| Accessibility Fee | \$238 per EDU | \$249.90 per EDU |
| Sewer Debt Service Fee | \$55 per EDU | \$55 per EDU |
| Water Debt Service Fee | \$27 per EDU | \$27 per EDU |

REVENUE COMPARISON

| Category | FY24 Actual | FY25 Actual | FY26 Budget | FY27 Requested | \$ Change (FY26/FY27) |
|---------------------------------|------------------|------------------|------------------|------------------|-----------------------|
| Base Fees | \$143,034 | \$155,145 | \$211,800 | \$211,700 | (\$100) |
| Usage Fees | \$28,037 | \$27,853 | \$16,800 | \$30,400 | \$13,600 |
| Interest & Penalties | \$3,860 | \$3,662 | \$3,000 | \$3,000 | \$0 |
| Hook Ups | \$22,262 | \$0 | \$0 | \$0 | \$0 |
| Accessibility | \$0 | \$0 | \$4,760 | \$7,800 | \$3,040 |
| Tower Rent | \$51,908 | \$117,255 | \$76,539 | \$78,070 | \$1,531 |
| General Fund Support | \$0 | \$0 | \$94,924 | \$0 | (\$94,924) |
| Transfer from/(to) Fund Balance | \$0 | \$0 | \$0 | \$17,303 | \$17,303 |
| Total | \$249,101 | \$303,915 | \$407,823 | \$348,273 | (\$59,550) |

Newark

FY27 Requested Expenditures & Expenditure Comparison



- Personnel Services
- Maintenance & Services
- Supplies & Materials
- Other Charges

EXPENDITURES COMPARISON

| Category | FY24 Actual | FY25 Actual | FY26 Budget | FY27 Requested | \$ Change (FY26/FY27) |
|---------------------------|------------------|------------------|------------------|------------------|-----------------------|
| Personnel Services | \$196,864 | \$198,629 | \$189,440 | \$153,438 | (\$36,002) |
| Supplies & Materials | \$14,391 | \$20,325 | \$56,036 | \$55,556 | (\$480) |
| Maintenance & Services | \$68,466 | \$84,068 | \$135,173 | \$100,765 | (\$34,408) |
| Other Charges | \$2,234 | \$6,709 | \$7,778 | \$38,514 | \$30,736 |
| Capital or Depreciation | \$98,623 | \$98,941 | \$19,396 | \$0 | (\$19,396) |
| Total Expenditures | \$380,578 | \$408,672 | \$407,823 | \$348,273 | (\$59,550) |

Ocean Pines

Proposed FY27 Rates & Revenue Comparison

PROPOSED FY27 RATES

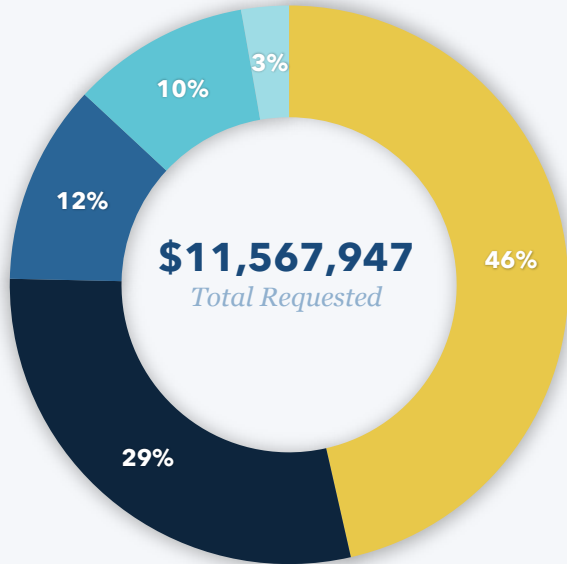
| Rate | FY26 Adopted | FY27 Proposed |
|-----------------------------------|--------------------|-----------------------------------|
| Domestic Water & Sewer Base Fee | \$209 per EDU | \$219.45 per EDU |
| Commercial Water & Sewer Base Fee | \$209 per EDU | \$219.45 per EDU |
| Usage Fee | \$5-15 / 1,000 gal | \$5-15 / 1,000 gal per EDU |
| Sewer Flat Fee | \$241.13 per EDU | \$248.96 per EDU |
| White Horse Park Fee | \$160 per lot | \$160 per lot |
| Accessibility Fee | \$177.65 per EDU | \$186.53 per EDU |
| Sewer Debt Service Fee | \$36 per EDU | \$36 per EDU |

REVENUE COMPARISON

| Category | FY24 Actual | FY25 Actual | FY26 Budget | FY27 Requested | \$ Change (FY26/FY27) |
|---------------------------------|--------------------|--------------------|---------------------|---------------------|-----------------------|
| Base Fees | \$7,199,860 | \$7,535,736 | \$8,038,961 | \$8,461,600 | \$422,639 |
| Usage Fees | \$822,948 | \$894,158 | \$1,300,000 | \$1,850,000 | \$550,000 |
| Interest & Penalties | \$98,847 | \$133,735 | \$95,000 | \$119,000 | \$24,000 |
| Hook Ups | \$664,010 | \$206,253 | \$201,500 | \$201,500 | \$0 |
| Accessibility | \$0 | \$0 | \$338,068 | \$260,000 | (\$78,068) |
| Other | \$1,205,129 | \$676,150 | \$672,000 | \$272,000 | (\$400,000) |
| Transfer from/(to) Fund Balance | \$0 | \$0 | (\$347,736) | \$403,847 | \$751,583 |
| Total | \$9,990,794 | \$9,446,032 | \$10,297,793 | \$11,567,947 | \$1,270,154 |

Ocean Pines

FY27 Requested Expenditures & Expenditure Comparison



- Personnel Services
- Maintenance & Services
- Capital
- Supplies & Materials
- Other Charges

EXPENDITURES COMPARISON

| Category | FY24 Actual | FY25 Actual | FY26 Budget | FY27 Requested | \$ Change (FY26/FY27) |
|---------------------------|--------------------|---------------------|---------------------|---------------------|-----------------------|
| Personnel Services | \$4,465,064 | \$4,593,415 | \$4,785,224 | \$5,373,094 | \$587,870 |
| Supplies & Materials | \$925,826 | \$845,042 | \$1,132,399 | \$1,193,337 | \$60,938 |
| Maintenance & Services | \$2,667,927 | \$3,155,918 | \$3,034,172 | \$3,342,678 | \$308,506 |
| Other Charges | \$149,049 | \$92,014 | \$158,808 | \$318,838 | \$160,030 |
| Capital or Depreciation | \$1,778,542 | \$1,748,133 | \$1,187,190 | \$1,340,000 | \$152,810 |
| Total Expenditures | \$9,986,408 | \$10,434,522 | \$10,297,793 | \$11,567,947 | \$1,270,154 |

Riddle Farm

Proposed FY27 Rates & Revenue Comparison

PROPOSED FY27 RATES

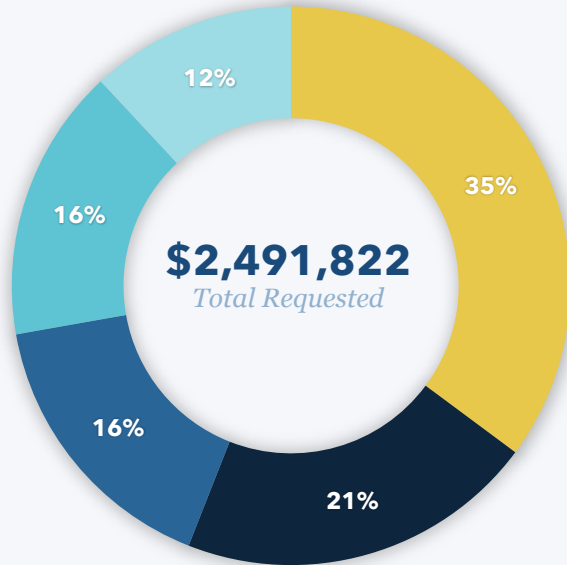
| Rate | FY26 Adopted | FY27 Proposed |
|-----------------------------------|--------------------|-----------------------------------|
| Domestic Water & Sewer Base Fee | \$350 per EDU | \$367.50 per EDU |
| Commercial Water & Sewer Base Fee | \$350 per EDU | \$367.50 per EDU |
| Usage Fee | \$5-15 / 1,000 gal | \$5-15 / 1,000 gal per EDU |
| Accessibility Fee | \$297.50 per EDU | \$312.38 per EDU |
| Sewer Debt Service Fee | \$9 per EDU | \$9 per EDU |

REVENUE COMPARISON

| Category | FY24 Actual | FY25 Actual | FY26 Budget | FY27 Requested | \$ Change (FY26/FY27) |
|---------------------------------|------------------|--------------------|--------------------|--------------------|-----------------------|
| Base Fees | \$630,836 | \$774,963 | \$927,500 | \$1,000,400 | \$72,900 |
| Usage Fees | \$141,597 | \$167,235 | \$350,000 | \$281,700 | (\$68,300) |
| Interest & Penalties | \$7,136 | \$50,249 | \$7,000 | \$7,000 | \$0 |
| Hook Ups | \$38,000 | \$799,269 | \$20,000 | \$20,000 | \$0 |
| Accessibility | \$64,800 | \$110,550 | \$312,375 | \$328,500 | \$16,125 |
| General Fund Support | \$0 | \$3,384,712 | \$1,002,351 | \$300,000 | (\$702,351) |
| Transfer from/(to) Fund Balance | \$0 | \$0 | \$0 | \$554,222 | \$554,222 |
| Total | \$882,369 | \$5,286,978 | \$2,619,226 | \$2,491,822 | (\$127,404) |

Riddle Farm

FY27 Requested Expenditures & Expenditure Comparison



- Maintenance & Services
- Other Charges
- Personnel Services
- Capital
- Supplies & Materials

EXPENDITURES COMPARISON

| Category | FY24 Actual | FY25 Actual | FY26 Budget | FY27 Requested | \$ Change (FY26/FY27) |
|---------------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|
| Personnel Services | \$381,257 | \$402,679 | \$507,161 | \$404,609 | (\$102,552) |
| Supplies & Materials | \$116,450 | \$151,970 | \$193,725 | \$297,385 | \$103,660 |
| Maintenance & Services | \$2,128,967 | \$1,785,272 | \$1,674,096 | \$876,314 | (\$797,782) |
| Other Charges | \$7,122 | \$40,164 | \$43,164 | \$518,514 | \$475,350 |
| Capital or Depreciation | \$593,278 | \$594,270 | \$201,080 | \$395,000 | \$193,920 |
| Total Expenditures | \$3,227,074 | \$2,974,355 | \$2,619,226 | \$2,491,822 | (\$127,404) |

River Run

Proposed FY27 Rates & Revenue Comparison

PROPOSED FY27 RATES

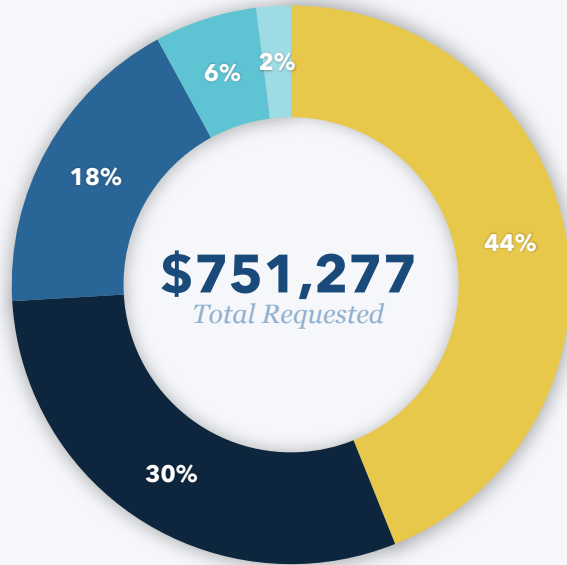
| Rate | FY26 Adopted | FY27 Proposed |
|-------------------|-------------------------|--|
| Water Base Fee | \$73.15 per EDU | \$76.81 per EDU |
| Sewer Flat Fee | \$254.38 per EDU | \$262.88 per EDU |
| Usage Fee | \$1.25-3.75 / 1,000 gal | \$1.25-3.75 / 1,000 gal per EDU |
| Accessibility Fee | \$206.88 per EDU | \$217.01 per EDU |

REVENUE COMPARISON

| Category | FY24 Actual | FY25 Actual | FY26 Budget | FY27 Requested | \$ Change (FY26/FY27) |
|----------------------|------------------|------------------|------------------|------------------|-----------------------|
| Water Fees | \$65,682 | \$89,352 | \$65,000 | \$108,000 | \$43,000 |
| Sewer Fees | \$173,776 | \$228,707 | \$292,028 | \$342,800 | \$50,772 |
| Interest & Penalties | \$1,511 | \$1,456 | \$1,000 | \$1,000 | \$0 |
| Hook Ups | \$4,150 | \$4,150 | \$0 | \$0 | \$0 |
| Accessibility | \$0 | \$0 | \$41,038 | \$0 | (\$41,038) |
| General Fund Support | \$0 | \$0 | \$25,993 | \$299,477 | \$273,484 |
| Total | \$245,119 | \$323,665 | \$425,059 | \$751,277 | \$326,218 |

River Run

FY27 Requested Expenditures & Expenditure Comparison



- Capital
- Maintenance & Services
- Personnel Services
- Supplies & Materials
- Other Charges

EXPENDITURES COMPARISON

| Category | FY24 Actual | FY25 Actual | FY26 Budget | FY27 Requested | \$ Change (FY26/FY27) |
|---------------------------|------------------|------------------|------------------|------------------|-----------------------|
| Personnel Services | \$78,428 | \$111,811 | \$123,329 | \$135,212 | \$11,883 |
| Supplies & Materials | \$27,979 | \$25,533 | \$45,574 | \$44,533 | (\$1,041) |
| Maintenance & Services | \$133,279 | \$182,964 | \$203,665 | \$226,453 | \$22,788 |
| Other Charges | \$2,745 | \$9,119 | \$10,020 | \$15,079 | \$5,059 |
| Capital or Depreciation | \$0 | \$0 | \$42,471 | \$330,000 | \$287,529 |
| Total Expenditures | \$242,431 | \$329,427 | \$425,059 | \$751,277 | \$326,218 |

West Ocean City

Proposed FY27 Rates & Revenue Comparison

PROPOSED FY27 RATES

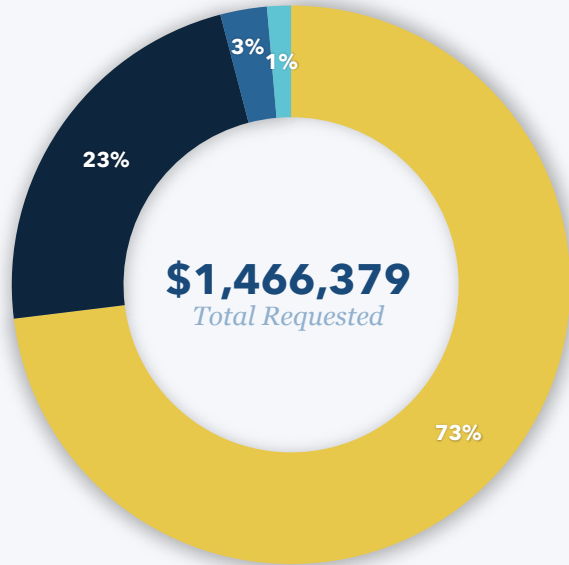
| Rate | FY26 Adopted | FY27 Proposed |
|-------------------|------------------|-------------------------|
| Sewer Flat Fee | \$139.38 per EDU | \$139.38 per EDU |
| Accessibility Fee | \$46.75 per EDU | \$46.75 per EDU |

REVENUE COMPARISON

| Category | FY24 Actual | FY25 Actual | FY26 Budget | FY27 Requested | \$ Change (FY26/FY27) |
|---------------------------------|--------------------|--------------------|--------------------|----------------------|-----------------------|
| Domestic Sewer Fees | \$1,314,807 | \$1,349,272 | \$1,406,065 | \$1,456,500 | \$50,435 |
| Commercial Sewer Fees | \$287,099 | \$288,571 | \$766,032 | \$877,000 | \$110,968 |
| Interest & Penalties | \$137,943 | \$114,046 | \$91,000 | \$126,000 | \$35,000 |
| Hook Ups | \$20,701 | \$16,400 | \$15,000 | \$15,000 | \$0 |
| Accessibility | \$0 | \$0 | \$14,025 | \$62,800 | \$48,775 |
| Transfer from/(to) Fund Balance | \$0 | \$0 | \$147,455 | (\$1,070,921) | (\$1,218,376) |
| Total | \$1,760,550 | \$1,768,289 | \$2,439,577 | \$1,466,379 | (\$973,198) |

West Ocean City

FY27 Requested Expenditures & Expenditure Comparison



- Maintenance & Services
- Personnel Services
- Supplies & Materials
- Other Charges

EXPENDITURES COMPARISON

| Category | FY24 Actual | FY25 Actual | FY26 Budget | FY27 Requested | \$ Change (FY26/FY27) |
|---------------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|
| Personnel Services | \$245,147 | \$302,011 | \$309,722 | \$335,185 | \$25,463 |
| Supplies & Materials | \$31,747 | \$28,186 | \$36,925 | \$39,543 | \$2,618 |
| Maintenance & Services | \$788,303 | \$1,672,580 | \$940,565 | \$1,071,389 | \$130,824 |
| Other Charges | \$28,958 | \$10,688 | \$11,810 | \$20,262 | \$8,452 |
| Capital or Depreciation | \$384,867 | \$384,321 | \$1,140,555 | \$0 | (\$1,140,555) |
| Total Expenditures | \$1,479,022 | \$2,397,786 | \$2,439,577 | \$1,466,379 | (\$973,198) |

PUBLIC HEARING

GUIDELINES FOR PUBLIC COMMENT

- Two-minute time limit per speaker.
- State your full name and address before speaking.
- Comments must be directed to the County Commissioners only.
- Speakers must remain civil and respectful. Profanity or abusive language is not permitted.
- Signs may not contain obscene language, block views, or disrupt the meeting.
- Demonstrations (clapping, cheering, booing) are not permitted.
- Please silence all cell phones.

FY2027 Budget Totals by Department and Agency may be found on the County website www.co.worcester.md.us.

Public Comments

Topics open for comment tonight



Public Works

Administration, Maintenance, Roads, Mosquito Control, Homeowner Convenience Centers, Recycling



Recreation, Parks & Boat Landings



Municipal Requests



Health Department & Commission on Aging



Library, Extension Office, & Other Natural Resources



County Grants to Non-Profits



General Government

County Commissioners, Circuit Court, Orphans Court, State's Attorney, Treasurer, Elections, HR, Development Review & Permitting, Environmental Programs, IT, and Other General Government



Public Safety

Sheriff's Office, Emergency Services, Jail, Fire Marshal, and Volunteer Fire & EMS



Education



Enterprise Funds

Solid Waste, Water & Wastewater



Important Dates & Next Steps

*Work sessions and
adoption timeline*

Stay Informed & Engaged

Access the full FY2027 budget, agendas, and work session recordings

Submit Written Comments

Email commissioners@worcestermd.gov before the June 2026 adoption date.

Attend Budget Work Sessions

*May 12 & May 19, 2026 at the Government Center & open to the public.
If needed, an additional session will be held May 26, 2026*

Visit the County Website

*Full budget documents, meeting recordings, and agendas at
www.co.worcester.md.us*

Budget & Tax Rate Adoption

June 2, 2026 – General Fund and Enterprise Fund Budgets Adopted

**SCAN FOR FULL
BUDGET DOCUMENTS**

