



Worcester County Administration

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

WORCESTER COUNTY FY2026 Budget Schedule

Tuesday, April 1, 2025	Commissioner Operating Budget Review with Selected Departments/Agencies (1-4pm)
Tuesday, April 8, 2025	Budget work session/Discussion with Board of Education Commissioner Operating Budget Review with Selected Departments/Agencies (9am-4pm)
Tuesday, May 6, 2025	Requested FY2026 Operating General Fund and Enterprise Fund Budget Public Hearing (Starts at 6:00 pm)
Tuesday, May 13, 2025	Budget Work Session (9am 4pm)
Tuesday, May 20, 2025	Budget Work Session (start 1:00 pm)
Tuesday, June 3, 2025	FY2026 Consolidated General Fund Operating Budget Adopted
Tuesday, June 17, 2025	FY2026 Water & Wastewater Services Enterprise Fund Budget Adopted FY2026 Solid Waste Enterprise Fund Budgets Adopted



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March 12, 2025

Worcester County Commissioners
One West Market Street
County Government Center - Room 1103
Snow Hill, MD 21863

RE: Requested FY2026 Operating Budget

Commissioners:

In accordance with Section 4-201 of the County Government Article of the Code of Public Local Laws of Worcester County, Maryland, enclosed are the Worcester County Departmental Operating Budget Requests for Fiscal Year 2026.

General Fund revenues based on current tax rates are estimated to be \$284,574,909. Requested general fund operating expenditures total \$286,835,734. This leaves a shortfall of \$2,260,825 which must be reconciled, either with reductions in expenditures, additional revenues or a combination of the two. Since the State budget is not finalized, the County could be further burdened by State cuts, continued unfunded mandates and/or the transfer of State responsibilities. Listed below are significant budget variances as compared to the current year:

Anticipated General Fund Revenues

The estimated revenues for FY2026 total \$284,574,909 which is an increase of \$22,657,292 or 9% more than the current year.

County Revenue Categories

- Net Property Tax Revenues increased by \$18,011,239, primarily as a result of increased assessments and Homeowner Tax Credits. These estimates are based on the current tax rate of \$0.845 per \$100 of the assessed value for the Real property.
- Income Tax revenue is projected to increase and is estimated at \$53,000,000. This is based on the tax rate of 2.25%, which became effective January 1, 2020 and is primarily based on the market conditions and estimates for the current year. The pass through to Municipalities is included for \$3.6 million.
- Other Local Taxes increased by \$1.4 million and includes an increase of \$725 thousand in Recordation Taxes and a \$500 thousand increase in Transfer Taxes.
- State Shared Revenues decreased by \$45,364 which is a result of an increase in Highway User Revenues and a decrease in 911 Fees based on prior year actual funding received.

- Licenses and Permits increased by \$95,925 and includes an increase of \$35,000 in Building Permits and a \$27,000 increase in Occupational Licenses.
- Charges for Services increased by \$745,976 which includes moving US Marshal Fees from grant category to charges for services and \$56,500 in Concession Stand Fees.
- Interest on investments decreased by \$1 million based on current rates of return.
- Other Revenue increased by \$154,024 with an increase of \$200,000 for Insurance refunds and late fees.
- Federal grants decreased by \$959,086 primarily due to moving the US Marshal Jail Revenue to the charges for services category and the completion of federal funding for the State's Attorney's office in FY25.
- State grants decreased overall by \$683,827 and is primarily due to an estimated decrease in Sheriff grant funding, one time funding for the Tourism Welcome Center and decrease in Program Open Space grant funding.

Major Requested General Fund Expenditures

The Requested expenditures for FY2026 total \$286,835,734 which is an increase of \$24,918,117 or 10% more than the current year. Significant budget variances are listed below:

County Departments and Agencies

- State's Attorney decreased by \$145,353
 - This decrease is due to the non-renewal of federal grant funding.
- Other General Government increased by \$1,749,441.
 - Increase in supplies and materials request of \$939,165 this includes new software requests.
 - Increase in other charges of \$805,236 which includes the State shift increase of SDAT Local Share and increase in property & liability insurance costs.
- Sheriff's Office increased by \$3,104,586.
 - Increase in personnel re-grading of sworn law enforcement.
 - Increased capital equipment requests of \$72,000.
- Emergency Services increased by \$1,324,635
 - Increase in personnel requests.
 - Increase in maintenance and services of \$401,250 for various consulting requests and HVAC units repair/replacement.
 - Increase in Capital Equipment of \$154,000.
- Jail increased by \$1,558,101.
 - Increase in personnel career ladder promotions.
 - Increase in supplies and materials of \$93,038 which includes an increase in opioid medication grant program.
 - Increase in maintenance and services of \$373,901 mainly due to an increase in inmate medical contract costs.
 - Increase in capital equipment of \$147,605 which includes the replacement of HVAC, UST and UPS system.

- The Fire Company Grant is included for \$2,978,550 based on the current assessable tax base funding has increased to \$31,205 to each fire company.
- Fire Companies have requested to increase the supplement to rural fire companies from \$7,000 per company to \$10,000 per company.
- Fire Companies have also requested \$3,120 per Volunteer Fire Company for cancer screenings and physicals as well as \$210,000 to assist with the Mobile Integrated Community Health (MICH) program.
- Ambulance Grants are included for \$9,689,707 an increase of \$966,552 based on the EMS request letter. The EMS request includes an increase Non-credit out-town & Credit Runs in Town from \$250 to \$280 and Credit Runs Out-Town from \$1,000 to \$1,120. The Medical Assist Companies (Stockton & Girdletree) are requesting an increase in run rate from \$100 to \$150 per run.
- Roads division increased by \$1,721,600.
 - Increased by \$535,231 in supplies and materials which includes an increase for slurry seal and blacktop overlay.
 - Increased by \$730,305 in maintenance and services for Hotel Road bridge replacement (80% reimbursable by the state).
 - Increased by \$166,592 in capital equipment for heavy equipment and pedestrian safety improvements.
- Health Department increase for unknown Core Funding match (State mandate).
- Parks Department decreased by \$766,461 due to a decrease in Program Open Space grant funding.
- Taxes shared with Towns increased by \$437,982
 - Increase due to growth of income tax revenue
- Grants to Towns increased \$2,009,420
 - Increased Town requests presented to the County Commissioners on March 4, 2025.
- Insurance & Benefits
 - Request for a Step and \$4,000 scale adjustment is included in the “Personnel Services” line of each County Department request.
- Interfund Charges decreased by \$3,582,425
 - Transfer Out to Other Funds requested \$1,158,594 to cover the projected call for the Health Rate Stabilization Fund.
 - Transfer Out to Reserve Fund \$4,598,142 designated to meet the 15% reserve requirement.
 - Transfers Out Intergovernmental Grants \$600,000 requested to cover Riddle Farm operational needs.

Board of Education

- The Board of Education has requested \$116,762,686. School construction debt is paid by the County on behalf of the Board of Education. It is not reflected in the Board's budget; however, it is included in the County's operating budget. The Board's operating and capital budget request is \$116,762,686 plus debt of \$7,673,065 which totals \$124,435,751 or 43.7% of the County's total estimated revenue.

*Construction projects are currently funded through fund balance.

Board of Education Requested Salary Increase:

The Board of Education submission includes the following salary request:

- The salary package for the Board of Education reflects a payroll increase of \$5,336,218, this includes a step increase for all eligible employees, a \$4,000 scale adjustment for certificated employees and a \$2,000 scale adjustment for support staff employees.
- The FY26 budget includes a proposed increase for bus contractors totaling \$280,000 (allocation is to be determined).
- Starting Teacher pay would increase to \$55,820 in FY26.
- A projected health insurance premium increase of 8% is also included in the amount of \$1,205,012.

Board of Education

	FY2026 Requested Budget	FY2025 Adopted Budget	Dollar Variance +/- FY2025
UNRESTRICTED BUDGET			
County Funding			
Major State Aid Programs (Blueprint) Local Share:			
Foundation Program (Base)	50,232,572	47,454,814	2,777,758
College & Career Ready (CCR)	473,750	207,245	266,505
Compensatory Education	15,941,218	15,252,550	688,668
Concentration of Poverty	755,405	403,524	351,881
English Learners	1,112,043	898,293	213,750
Special Education	4,458,808	4,119,053	339,755
Transitional Supplemental Instruction (TSI)	135,800	204,138	(68,338)
Pre-kindergarten	5,369,670	4,540,447	829,223
Career Ladder for Educators (NBC Teacher Salary)	220,673	60,733	159,940
Additional Funding to meet Maintenance of Effort (MOE)	27,578,580	26,360,622	1,217,958
MINIMUM COUNTY APPROPRIATION	106,278,519	99,501,419	6,777,100
OPEB to meet current retire expenses	-	1,587,052	(1,587,052)
Additional Funding Requested Above MOE	9,332,114	4,305,221	5,026,893
TOTAL UNRESTRICTED COUNTY APPROPRIATION	115,610,633	105,393,692	10,216,941
Non-Recurring Expenses (computer software)	42,098	-	42,098
County Appropriation Retirement for Non-Teachers	929,955	818,722	111,233
County Appropriation School Construction	180,000	60,000	120,000
TOTAL COUNTY APPROPRIATION	116,762,686	106,272,414	10,490,272
State & Other Funding Sources			
Major State Aid Programs (Blueprint) State Share:			
Foundation Program (Base)	8,864,571	8,374,379	490,192
Compensatory Education	10,627,478	10,168,367	459,111
English Learners	741,362	598,862	142,500
Special Education	2,972,538	2,746,036	226,502
Transportation	4,210,393	4,062,401	147,992
Other	1,042,011	992,011	50,000
TOTAL STATE & OTHER FUNDING	28,458,353	26,942,056	1,516,297
TOTAL UNRESTRICTED BUDGET	145,221,039	133,214,470	12,006,569

	FY2026 Requested Budget	FY2025 Adopted Budget	Dollar Variance +/- FY2025
RESTRICTED BUDGET			
Restricted Major State Aid Programs (Blueprint) State Share:			
Pre-kindergarten	1,318,996	938,319	380,677
Concentration of Poverty	2,125,184	1,730,766	394,418
College & Career Ready (CCR)	133,858	65,875	67,983
Transitional Supplemental Instruction	35,080	54,774	(19,694)
National Board Certified	65,327	19,267	46,060
Blueprint Coordinator	22,500	24,292	(1,792)
Restricted Federal Funds	7,227,838	10,810,651	(3,582,813)
Restricted State Funding Early Childcare & Education	990,000	990,000	-
Restricted State Funding Adult Education	173,137	173,137	-
Restricted State Funding PreK Expansion	-	754,000	(754,000)
Restricted State Funding Teachers Retirement/Pension	8,799,000	6,931,771	1,867,229
Restricted State Funding Safety Grants	323,170	323,170	-
Restricted State Funding Ready for Kindergarten	-	86,541	(86,541)
Restricted State Funding Educational Support Prof Bonus	-		
Restricted Programs Local: Pocomoke Middle Grant	-	85,049	(85,049)
Restricted Programs Local: Donnie Williams Grant	-	150,000	(150,000)
TOTAL RESTRICTED BUDGET	21,214,090	23,137,612	(1,923,522)

**Document created by County Administration*

FY26 Options for Property Tax Rates

Property Tax Rate (per \$100)	Change In Rate	Change in Revenue
0.845	Current Rate	No Change
0.835	1 cent	(\$ 2,444,930)
0.825	2 cents	(\$ 4,889,860)
0.815	3 cents	(\$ 7,334,790)
0.805	4 cents	(\$ 9,779,720)
0.795	5 cents	(\$12,224,650)

Property Tax Rate Savings to a Median Valued Property in Worcester County

* Worcester County Median Property Value	CURRENT Property Tax Rate (per \$100)	New Tax Rate (per \$100)	Difference in Tax Rate	\$ Tax Savings to Property Owner
\$388,000	0.845	0.835	0.01	\$ 38.80
\$388,000	0.845	0.825	0.02	\$ 77.60
\$388,000	0.845	0.815	0.03	\$ 116.40
\$388,000	0.845	0.805	0.04	\$ 155.20
\$388,000	0.845	0.795	0.05	\$ 194.00

** Worcester County Median Property Value data collected from FY23 SDAT Annual Report
(The \$ Tax Saving to Property Owner does not take into consideration the Homestead Tax Credit
eligibility for homeowners with a principal residence in Worcester County, MD.)*

Option to Decrease Income Tax by 0.25%

		Current Income Tax Rate 2.25%	Option decrease Income tax Rate to 2.00%	\$ Variance
Revenue:				
	Income Tax	53,000,000	47,111,111	5,888,889
Expenses:				
	Towns Share Income Tax	(3,677,108)	(3,268,541)	(408,567)
	Reserve	(7,950,000)	(7,066,667)	(883,333)
Net		\$ 41,372,892	\$ 36,775,903	\$ 4,596,989

***Budget Adoption Schedule**

The first budget review session with selected County Departments and Agencies is scheduled for April 1st and another is scheduled for April 8th. These sessions provide the opportunity for your detailed review of the various budget requests. The Public Hearing on the Requested Operating Budget is scheduled for Tuesday, May 6th, 2025 at 6:00 p.m. at the Worcester County Government Center. Additional budget work sessions are scheduled for May 13th, and May 20th. The FY2026 General Fund Operating Budget must be adopted on June 3rd, 2025.

WSY:KR

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Attachments: Exhibit 1 – Board of Education Unrestricted Revenues – Page 8
Exhibit 2 – Board of Education Restricted Revenues – Page 9
FY26 Revenue by Account Classification – Pages 10-13
FY26– Pages 14-19

BOARD OF EDUCATION OF WORCESTER COUNTY

REVENUES

REVENUE SOURCE		ACTUAL FY 22	ACTUAL FY 23	ACTUAL FY 24	APPROVED FY 25	REQUESTED FY 26	VARIANCE FY 25 TO FY26
UNRESTRICTED REVENUES							
COUNTY							
R1010	Appropriation - Current Expense	\$ 96,341,968	\$ 100,085,947	\$ 99,706,640	\$ 105,393,692	\$ 115,610,633	\$ 10,216,941
R1020		\$ -	\$ -	\$ 100,000			
STATE (Thornton Funding) *							
R2160	Foundation Program	\$ 7,019,022	\$ 7,989,804	\$ 8,276,124	\$ 8,374,379	\$ 8,864,571	\$ 490,192
R2050	Special Education	\$ 1,671,021	\$ 2,166,970	\$ 2,391,661	\$ 2,746,036	\$ 2,972,538	\$ 226,502
R2030	Transportation	\$ 3,392,268	\$ 3,697,479	\$ 4,000,397	\$ 4,062,401	\$ 4,210,393	\$ 147,992
R2010	Compensatory Education	\$ 7,827,456	\$ 7,980,405	\$ 9,988,240	\$ 10,168,367	\$ 10,627,478	\$ 459,111
R2130	Limited English Proficiency	\$ 409,696	\$ 448,740	\$ 490,866	\$ 598,862	\$ 741,362	\$ 142,500
OTHER							
R1100	Tuition	\$ 106,305	\$ 151,473	\$ 172,629	\$ 130,000	\$ 130,000	\$ -
	Prior Year's Fund Balance	\$ 567,011	\$ 567,011	\$ 567,011	\$ 567,011	\$ 567,011	\$ -
R1210, R1270	Interest	\$ 2,087	\$ 133,950	\$ 375,678	\$ 200,000	\$ 200,000	\$ -
R120, R1280, R1290	Building Rental/Use		\$ 5,932	\$ 15,958			\$ -
	Other - minor reimbursements, refunds, merch sales, etc.	\$ 98,184	\$ 13,954	\$ 2,111	\$ 70,000	\$ 80,000	\$ 10,000
R6030	Verizon Cell Tower Leases		\$ 15,201	\$ 15,657		\$ 15,000	\$ 15,000
	Delmarva Power Rebate		\$ 26,147	\$ -			\$ -
	GovDeals		\$ 11,800	\$ 3,125			\$ -
	Powerschool Refund		\$ 31,831				\$ -
	US Bank Rebate		\$ 25,619	\$ 26,261		\$ 25,000	\$ 25,000
	Insurance Payout/Reimbursement/Refund		\$ 21,253	\$ 500			\$ -
	Delmarva Shredding/Scrap Metal		\$ 4,287	\$ 962			\$ -
	iPad Buyback			\$ 24,000			\$ -
	Enelx Reimbursement			\$ 13,918			\$ -
	Waste Management Refund			\$ 4,157			\$ -
	TASC Reimbursement			\$ 26,654			\$ -
	WCEF Reimbursement			\$ 9,787			\$ -
	Restricted Programs Reimbursements	\$ 25,629	\$ 30,339	\$ 45,281	\$ 25,000	\$ 25,000	\$ -
R6030	FY23 One Time - Sale of iPads for New Lease		\$ 1,348,387	\$ -			
R6030	Total Other		\$ 1,528,819	\$ 172,413	\$ 95,000	\$ 145,000	\$ 50,000
TOTAL UNRESTRICTED REVENUE		\$ 117,460,647	\$ 124,756,530	\$ 126,257,617	\$ 132,335,748	\$ 144,068,986	\$ 11,733,238
OTHER REQUESTS - COUNTY							
RECURRING							
^	Appropriation - Technology	\$ 200,000	\$ 200,000	\$ 200,000			
^	Appropriation - Capital Outlay	\$ 100,000	\$ 100,000	\$ 100,000			
NONRECURRING							
+	Appropriation - Technology	\$ -	\$ -	\$ -	\$ -	\$ 42,098	\$ 42,098
	Appropriation - School Construction	\$ 295,800	\$ 205,000	\$ 815,000	\$ 60,000	\$ 180,000	\$ 120,000
OTHER							
	Appropriation - Retirement Expenses	\$ 648,942	\$ 689,670	\$ 758,679	\$ 818,722	\$ 929,955	\$ 111,233
	Appropriation - County Share of Teacher Pension	***	***	***	***	***	
TOTAL OTHER REQUESTS - COUNTY		\$ 1,244,742	\$ 1,194,670	\$ 1,873,679	\$ 878,722	\$ 1,152,053	\$ 273,331
TOTAL COUNTY APPROPRIATION		\$ 97,586,710	\$ 101,280,617	\$ 101,680,319	\$ 106,272,414	\$ 116,762,686	\$ 10,490,272
TOTAL BUDGET - ALL FUNDS		\$ 118,705,389	\$ 125,951,200	\$ 128,131,296	\$ 133,214,470	\$ 145,221,039	

* State funding is based upon current law. Subject to final legislative action, these amounts could change.
Any decrease in State funding would result in an increased amount being requested from the County.

*** Effective for FY17, this amount is now included under the budget category of Fixed Charges.

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

RESTRICTED PROGRAMS - LOCAL, STATE AND FEDERAL

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

TOTAL ANTICIPATED RESTRICTED FUNDING		\$21,214,090		
		ACTUAL FY 25	ESTIMATED FY 26	ESTIMATED FTEs
<u>FEDERAL FUNDS</u>				
Title I Educationally Disadvantaged	\$	2,134,446	\$ 2,134,446	15.4
Title III Language Acquisition	\$	20,553	\$ 20,553	
Special Education	\$	2,100,000	\$ 2,100,000	23.58
JR ROTC Program	\$	131,500	\$ 131,500	1.5
Title IIA, Systems of Support for Excellent Teaching & Leading	\$	226,745	\$ 226,745	1.25
Career & Technology Education	\$	250,000	\$ 250,000	
Adult Education	\$	79,495	\$ 79,495	
Title IV Student Support and Academic Enrichment	\$	168,312	\$ 168,312	0.5
ESSER I	\$	-	\$ -	*
ESSER II Grant	\$	-	\$ -	*
ESSER III Grant	\$	1,984,566		*
Student Tutoring, Summer School, Trauma/Behavior	\$	10,000	\$ -	
21st Century After School Elementary (STAR)	\$	400,000	\$ 400,000	**
21st Century After School Secondary (STAR)	\$	400,000	\$ 400,000	**
21st Century After School Secondary (STAR-North End)	\$	400,000	\$ 400,000	**
Stronger Connections Grant	\$	849,024	\$ 879,807	***
McKinney Vento & Supplemental Grants (not yet renewed - expected to be same)	\$	36,980	\$ 36,980	
LEADs (ended September 2024)	\$	1,547,358	\$ -	
MD Rebuilds (ended June 2023)	\$	-	\$ -	
Vocational Rehabilitation - Pre ETS (TBD for FY26)	\$	71,672	\$ -	
<u>STATE FUNDS</u>				
Judy Hoyer Early Childcare And Education	\$	990,000	\$ 990,000	10
Adult Education	\$	173,137	\$ 173,137	
PreK Expansion	\$	754,000	\$ -	10
Blueprint for Maryland's Future Pre-Kindergarten	\$	938,319	\$ 1,318,996	
Concentration of Poverty	\$	1,730,766	\$ 2,125,184	9.5
College & Career Ready (CCR)	\$	65,875	\$ 133,858	
Transitional Supplemental Instruction	\$	54,774	\$ 35,080	
National Board Certified	\$	19,267	\$ 65,327	
Blueprint Coordinator	\$	24,292	\$ 22,500	
Teachers Retirement & Pension	\$	6,931,771	\$ 8,799,000	
Safety Grants				
SRO	\$	98,246	\$ 98,246	
SSFG	\$	25,000	\$ 25,000	
SSGP	\$	199,924	\$ 199,924	
Hate Crimes	\$	-	\$ -	
Total Safety Grants	\$	323,170	\$ 323,170	
Ready for Kindergarten (TBD for FY26)	\$	86,541	\$ -	
<u>LOCAL FUNDS</u>				
Pocomoke Middle School Grant	\$	85,049	****	
Donnie Williams Grant (awaiting status)	\$	150,000	\$ -	
TOTAL RESTRICTED REVENUE	\$	23,137,612	\$ 21,214,090	77.73

*CARES/ESSER funding was awarded to assist with additional expenses related to the COVID pandemic. Round 1 expired September 30, 2022, Round 2 expired September 30, 2023, and Round 3 expired September 30, 2024.

** The 21st Century grants are approved on a three year cycle, but the amount is not guaranteed to be the same for each year.

*** This is a 3 year grant that totals \$2,639,421.87.

**** Local funding for Pocomoke Middle School Warrior Program moved to local fund operating budget per county request

	FY2026 General Fund Revenue by Account Classification Report					
			FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance	% Variance
Fund: 100 General						
Revenue						
PROP TAX - Property Taxes						
	4000	Full Year Real Property Taxes	189,721,243.00	169,574,541.00	20,146,702.00	12%
	4010	Personal Property Taxes	143,651.00	301,031.00	(157,380.00)	-52%
	4020	Corporation Property Taxes	4,081,350.00	3,712,719.00	368,631.00	10%
	4030	Railroad & Utility Property Tax	5,120,278.00	5,032,714.00	87,564.00	2%
	4035	Railroad Real Property	2,282.00	2,256.00	26.00	1%
	4040	Half Year Real Property Taxes	232,575.00	190,125.00	42,450.00	22%
	4050	Tax Additions & Abatements	(208,200.00)	(208,200.00)	0.00	0%
	4060	Interest on Delinquent Taxes	800,000.00	750,000.00	50,000.00	7%
	4070	Discounts Allowed on Taxes	(550,000.00)	(500,000.00)	(50,000.00)	10%
	4080	Tax Credits For Assessment I	(7,295,417.00)	(4,818,663.00)	(2,476,754.00)	51%
Account Classification Total: PROP TAX - Property Taxes			\$192,047,762.00	\$174,036,523.00	\$18,011,239.00	10%
INC TAX - Income Tax						
	4100	Income Tax	53,000,000.00	47,000,000.00	6,000,000.00	13%
Account Classification Total: INC TAX - Income Tax			\$53,000,000.00	\$47,000,000.00	\$6,000,000.00	13%
OTHER TAX - Other Taxes						
	4200	Admission & Amusement Taxes	750,000.00	700,000.00	50,000.00	7%
	4210	Recordation Taxes	9,450,000.00	8,725,000.00	725,000.00	8%
	4221	Cannabis Tax	125,000.00	100,000.00	25,000.00	25%
	4240	Food Tax	110,000.00	110,000.00	0.00	0%
	4250	Room Tax	275,000.00	275,000.00	0.00	0%
	4250.04	Room Tax Due to Unincorporated Areas	1,600,000.00	1,500,000.00	100,000.00	7%
	4340	Transfer Tax	6,000,000.00	5,500,000.00	500,000.00	9%
Account Classification Total: OTHER TAX - Other Taxes			\$18,310,000.00	\$16,910,000.00	\$1,400,000.00	8%
ST SHRD - State Shared						
	4300	Highway Users Taxes	2,031,609.00	1,783,847.00	247,762.00	14%
	4310	911 Fees	1,494,182.00	1,787,308.00	(293,126.00)	-16%
Account Classification Total: ST SHRD - State Shared			\$3,525,791.00	\$3,571,155.00	(\$45,364.00)	-1%
FRNCH - Franchise Fees						
	4400	Franchise Fees	23,000.00	22,690.00	310.00	1%
Account Classification Total: FRNCH - Franchise Fees			\$23,000.00	\$22,690.00	\$310.00	1%
LOSS DSP ASTS - Gain/Loss on Disposal of Assets						
	4600	Sale Of Fixed Assets	125,000.00	125,000.00	0.00	0%
Account Classification Total: LOSS DSP ASTS - Gain/Loss on Disposal of Assets			\$125,000.00	\$125,000.00	\$0.00	0%
LIC/PRMT - Licenses and Permits						
	4900	Liquor Licenses	950,000.00	950,000.00	0.00	0%
	4905	Vending Machine Licenses	65,000.00	65,000.00	0.00	0%
	4910	Traders Licenses	90,000.00	80,000.00	10,000.00	12%
	4915	Occupational Licenses	34,000.00	7,000.00	27,000.00	386%
	4920	Bingo Permits	15,000.00	13,000.00	2,000.00	15%
	4927	Rental License Fee	195,000.00	210,000.00	(15,000.00)	-7%
	4930	Building Permits	350,000.00	315,000.00	35,000.00	11%
	4932	Electrical Permits	21,000.00	21,000.00	0.00	0%
	4933	Commercial Plumbing Plan Review	2,500.00	2,500.00	0.00	0%
	4935	Marriage Licenses	20,000.00	20,000.00	0.00	0%
	4936	Civil Ceremony	1,800.00	1,200.00	600.00	50%
	4941	Shoreline Construction Permit	20,000.00	20,000.00	0.00	0%
	4942	Timber Harvest Permit	3,000.00	3,000.00	0.00	0%
	4943	SEC/SWM Permit	45,000.00	39,000.00	6,000.00	15%
	4945.010	Environmental Permits Burn Permit	600.00	600.00	0.00	0%
	4945.020	Environmental Permits Campground Permit	4,000.00	3,325.00	675.00	20%
	4945.030	Environmental Permits Septic Permit	29,000.00	29,000.00	0.00	0%
	4945.040	Environmental Permits Waste Hauler Permit	3,000.00	3,000.00	0.00	0%
	4945.050	Environmental Permits Well Permit	16,800.00	16,800.00	0.00	0%
	4945.060	Environmental Permits Other	300.00	300.00	0.00	0%

FY2026 General Fund Revenue by Account Classification Report						
			FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance	% Variance
	4945.070	Environmental Permits Review Fee	75,000.00	60,000.00	15,000.00	25%
	4950	Health Permits	426,915.00	426,915.00	0.00	0%
	4955	Raffle Permits	1,500.00	1,500.00	0.00	0%
	4960	Plumbing Permits	90,000.00	75,000.00	15,000.00	20%
	4965	Gas Permits	20,000.00	20,000.00	0.00	0%
	4970	Forestry Conservation Review Fees	6,000.00	6,000.00	0.00	0%
	4980	Landfill Permits - Household	320,000.00	320,000.00	0.00	0%
	4982	PAYT Tags - Household	7,500.00	7,500.00	0.00	0%
	5060.100	Licenses and Permits Board of Zoning Appeal Fee	25,000.00	25,000.00	0.00	0%
	5060.300	Licenses and Permits Site Plan Review	11,000.00	11,000.00	0.00	0%
	5060.400	Licenses and Permits Rezoning Fee	2,000.00	2,000.00	0.00	0%
	5060.500	Licenses and Permits Subdivision Review Fee	12,000.00	12,000.00	0.00	0%
	5060.600	Licenses and Permits Text Amendment Application Fee	1,200.00	1,200.00	0.00	0%
	5060.700	Licenses and Permits Nat Resources Text Amendment App	0.00	350.00	(350.00)	-99%
Account Classification Total: LIC/PRMT - Licenses and Permits			\$2,864,115.00	\$2,768,190.00	\$95,925.00	3%
CHG SVC - Charges for Services						
	4850.010	Credit Card Fees Environmental Programs	6,000.00	6,000.00	0.00	0%
	4850.020	Credit Card Fees DRP	0.00	2,000.00	(2,000.00)	-100%
	4850.030	Credit Card Fees States Attorney	0.00	1,100.00	(1,100.00)	-100%
	4850.050	Credit Card Fees Recreation	1,100.00	1,100.00	0.00	0%
	4940	Shoreline Construction Application Fee	31,000.00	31,000.00	0.00	0%
	5047	Stormwater Management Review Fee	110,000.00	95,000.00	15,000.00	16%
	5065.100	Sheriff Fees Sheriff Fees - Paper Service	35,000.00	25,000.00	10,000.00	40%
	5065.200	Sheriff Fees Sheriff Fees - Peddler's License	800.00	200.00	600.00	299%
	5065.300	Sheriff Fees Sheriff Fees - Parking Fines	200.00	75.00	125.00	164%
	5065.400	Sheriff Fees Animal Control Fees	90.00	1,500.00	(1,410.00)	-94%
	5065.500	Sheriff Fees Animal Shelter Revenue	2,500.00	2,500.00	0.00	0%
	5065.700	Sheriff Fees Contractual Services	115,000.00	94,500.00	20,500.00	22%
	5065.800	Sheriff Fees Body Worn Camera	250.00	100.00	150.00	149%
	5065.990	Sheriff Fees Other	1,500.00	1,500.00	0.00	0%
	5070.100	Sale of Publications & Copies Commissioners	350.00	350.00	0.00	0%
	5070.600	Sale of Publications & Copies Elections	400.00	400.00	0.00	0%
	5070.700	Sale of Publications & Copies Circuit Court	450.00	250.00	200.00	80%
	5075	Library Use Charges	20,000.00	12,000.00	8,000.00	67%
	5076	Library Erate Reimbursement	850.00	850.00	0.00	0%
	5080	County Share Vehicle Tag Fee	0.00	1,000.00	(1,000.00)	-100%
	5085	Liquor Advertising Fees	1,200.00	1,200.00	0.00	0%
	5090	Firearms Training Center Fee	12,000.00	7,500.00	4,500.00	60%
	5095.100	Payments For Jail Use Work Release	4,000.00	2,500.00	1,500.00	60%
	5095.150	Payments For Jail Use Inmate Grievance Device	30,000.00	0.00	30,000.00	100%
	5095.250	Payments For Jail Use REIM US MARSHAL FEES	742,600.00	0.00	742,600.00	100%
	5095.400	Payments For Jail Use State Housing	48,775.00	81,630.00	(32,855.00)	-40%
	5095.500	Payments For Jail Use Weekenders	0.00	2,000.00	(2,000.00)	-100%
	5095.600	Payments For Jail Use Social Security	2,500.00	2,500.00	0.00	0%
	5095.700	Payments For Jail Use State Mental Health Reimb.	22,000.00	20,000.00	2,000.00	10%
	5095.800	Payments For Jail Use Pretrial Fees	8,250.00	5,000.00	3,250.00	65%
	5100.100	Fire Inspection Fees Plan Review Fee	120,000.00	120,000.00	0.00	0%
	5100.200	Fire Inspection Fees Fire Safety Fee	25,000.00	25,000.00	0.00	0%
	5100.600	Fire Inspection Fees Fire Inspections QAP	25,000.00	25,000.00	0.00	0%
	5105.100	Public Works Revenues Pipe Sales	50,000.00	50,000.00	0.00	0%
	5107	Roads Department Fees	2,500.00	2,500.00	0.00	0%
	5110	Recreation Fees	344,329.00	388,158.00	(43,829.00)	-11%
	5111	Ice Vending Machine Fee	20,000.00	20,000.00	0.00	0%
	5115	Mosquito Control Charges	45,000.00	45,000.00	0.00	0%
	5120	Circuit Court Bar Library	5,000.00	5,000.00	0.00	0%
	5127	Recreation Center Rental Fees	34,700.00	24,900.00	9,800.00	39%
	5128	Recreation Sponsorships	2,900.00	13,900.00	(11,000.00)	-79%
	5130	Tourism Programs and Events	0.00	1,500.00	(1,500.00)	-100%
	5142	Election Filing Fee	350.00	125.00	225.00	179%
	5155	CommunityService Fees	70,000.00	70,000.00	0.00	0%
	5160	Family Services Legal Fees Other	500.00	500.00	0.00	0%
	5161	Casino Security	17,250.00	8,500.00	8,750.00	103%

FY2026 General Fund Revenue by Account Classification Report						
			FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance	% Variance
	5162	Seacrets Security	50,000.00	90,000.00	(40,000.00)	-44%
	5165	Critical Area Review Fees	8,000.00	8,000.00	0.00	0%
	5167	Water/Sewer Plan Amendment Fee	2,000.00	2,000.00	0.00	0%
	5175.200	Donations Sponsorship Program Recreation	4,000.00	6,000.00	(2,000.00)	-33%
	5175.205	Donations Sponsorship Program Youth Scholarship Donation	0.00	1,500.00	(1,500.00)	-100%
	5181	First Offender Program Fees	0.00	5,000.00	(5,000.00)	-100%
	5185	Recycling Revenue	180,500.00	180,500.00	0.00	0%
	5186	Metal Recycling Revenue	35,000.00	35,000.00	0.00	0%
	5195	Tire Revenue	35,000.00	35,000.00	0.00	0%
	5215	Motor Coach Fees	15,000.00	15,000.00	0.00	0%
	5220.010	Park Fees Field Rental	4,190.00	15,000.00	(10,810.00)	-72%
	5220.020	Park Fees Pavilion Rental	6,525.00	5,700.00	825.00	14%
	5220.030	Park Fees Tree of Life	2,400.00	2,400.00	0.00	0%
	5220.035	Park Fees Tournament Rental	70,000.00	55,000.00	15,000.00	27%
	5220.040	Park Fees User Fees	12,725.00	8,500.00	4,225.00	50%
	5221	Parking Fees - Boat Landing	2,720.00	1,000.00	1,720.00	172%
	5224	SPEC EVENTS - SPONSORSHIP	72,250.00	76,000.00	(3,750.00)	-5%
	5225	Concession Stand Fees	156,500.00	100,000.00	56,500.00	56%
	5226	Special Events Fees	23,750.00	33,090.00	(9,340.00)	-28%
	5227	Tournament Fees	9,500.00	7,500.00	2,000.00	27%
	5230.010	Environmental Fees Perk Test Fee	16,000.00	16,000.00	0.00	0%
	5230.020	Environmental Fees Plat Review Fee	6,000.00	6,000.00	0.00	0%
	5230.030	Environmental Fees Water Sample Fee	500.00	400.00	100.00	25%
	5240	Shared Facility/Service Area Fee	500.00	500.00	0.00	0%
	5245	Solar Renewable Energy Credits	1,000.00	1,000.00	0.00	0%
	5435	BRF Admin Fee	0.00	22,500.00	(22,500.00)	-100%
	Account Classification Total: CHG SVC - Charges for Services		\$2,673,454.00	\$1,927,478.00	\$745,976.00	39%
	INT/PEN - Interest & Penalties					
	4700	Interest On Investments	5,000,000.00	6,000,000.00	(1,000,000.00)	-17%
	Account Classification Total: INT/PEN - Interest & Penalties		\$5,000,000.00	\$6,000,000.00	(\$1,000,000.00)	-17%
	FINES - Fines & Forfeitures					
	5300	Court Fines	25,000.00	25,000.00	0.00	0%
	5310	Civil Infraction Fines	6,000.00	6,000.00	0.00	0%
	Account Classification Total: FINES - Fines & Forfeitures		\$31,000.00	\$31,000.00	\$0.00	0%
	MISC - Miscellaneous					
	4260.010	Rents/State Revenue Boat Landings	79,972.00	79,972.00	0.00	0%
	4260.020	Rents/State Revenue County Administration	71,856.00	61,332.00	10,524.00	17%
	4260.030	Rents/State Revenue Elections	14,229.00	14,229.00	0.00	0%
	4270	Rents - Tower Site/Contrib & Donation	27,000.00	27,500.00	(500.00)	-2%
	4800	Other Miscellaneous Revenue	400,000.00	200,000.00	200,000.00	100%
	4875	Tax Sale Revenue	17,500.00	13,500.00	4,000.00	30%
	5420	Retiree Drug Subsidy	0.00	60,000.00	(60,000.00)	-100%
	Account Classification Total: MISC - Miscellaneous		\$610,557.00	\$456,533.00	\$154,024.00	34%
	INTGOV FED - Intergovernmental - Federal Revenues					
	5541	Traffic Safety SHA	1,500.00	1,500.00	0.00	0%
	5600	Federal Payments In Lieu of Taxe	24,000.00	22,000.00	2,000.00	9%
	5625	CDBG Housing Rehab Grant	150,000.00	150,000.00	0.00	0%
	5664.020	US Fish and Wildlife Service Other General Government	6,326.00	6,750.00	(424.00)	-6%
	5675	Child Support Enforcement Grant	7,500.00	10,000.00	(2,500.00)	-25%
	5745.300	Homeland Security Grant SHSGP	96,477.00	96,477.00	0.00	0%
	5745.600	Homeland Security Grant EMPG	76,317.00	76,317.00	0.00	0%
	5749	Local Assistance & Tribal Grant	0.00	50,000.00	(50,000.00)	-100%
	5761	Jail - US Marshals Grant	0.00	415,000.00	(415,000.00)	-100%
	5770	Bulletproof Vest Program	7,500.00	7,500.00	0.00	0%
	5774	Grant Programs - St Atty Federal	0.00	494,294.00	(494,294.00)	-100%
	5785	MDE Beach Monitoring Grant	4,393.00	3,261.00	1,132.00	35%
	Account Classification Total: INTGOV FED - Intergovernmental - Federal Revenues		\$374,013.00	\$1,333,099.00	(\$959,086.00)	-72%

FY2026 General Fund Revenue by Account Classification Report						
			FY2026 Department Requested	FY2025 Adopted Budget	\$ Variance	% Variance
<i>INTGOV ST - Intergovernmental - State Revenues</i>						
	5515	DHCD Housing Administration Fee	7,000.00	7,000.00	0.00	0%
	5525	Conservation Easement Administrative Fee	25,000.00	25,000.00	0.00	0%
	5530	Eastern Shore Library Grant	80,000.00	80,000.00	0.00	0%
	5543	Dental Program Reimbursement	16,721.00	16,721.00	0.00	0%
	5630	Water System Monitoring Grant	48,750.00	48,750.00	0.00	0%
	5635	Police Protection Grant	200,000.00	200,000.00	0.00	0%
	5640	State Library Aid	202,600.00	197,150.00	5,450.00	3%
	5645	Share of State Park Receipts	535,000.00	625,000.00	(90,000.00)	-14%
	5650	State Aid for Fire Companies	369,004.00	370,000.00	(996.00)	0%
	5655	Program Open Space Grant Parks	450,208.00	1,247,376.00	(797,168.00)	-64%
	5660	Waterway Improvement Grants	255,000.00	12,776.00	242,224.00	1896%
	5662	BRF Operations & Maintenance Grant	42,000.00	42,000.00	0.00	0%
	5663	Share of State Forest Land	70,000.00	73,000.00	(3,000.00)	-4%
	5665	State Aid for Bridges	480,000.00	0.00	480,000.00	100%
	5680	State Grant for Critical Areas	9,000.00	9,000.00	0.00	0%
	5688	MD Dept of Aging Grant	45,000.00	46,000.00	(1,000.00)	-2%
	5690	SSTAP Grant	131,000.00	126,975.00	4,025.00	3%
	5704	MD AOC Security Grant	10,134.00	110,716.00	(100,582.00)	-91%
	5705	State Grant for Tourism	195,000.00	160,000.00	35,000.00	22%
	5712	GOCCP Grant	46,000.00	106,700.00	(60,700.00)	-57%
	5713	GOCCP Sheriff Grants	75,000.00	425,000.00	(350,000.00)	-82%
	5725	Family Support Grant	418,334.00	418,334.00	0.00	0%
	5730	Septic System BRF Grant Program	300,000.00	260,000.00	40,000.00	15%
	5732	Conservation Easements Reimbursements	50,000.00	50,000.00	0.00	0%
	5735.020	Other Grants Tourism	0.00	104,160.00	(104,160.00)	-100%
	5735.050	Other Grants Recreation	32,500.00	18,500.00	14,000.00	76%
	5735.055	Other Grants Environmental Programs	0.00	96,000.00	(96,000.00)	-100%
	5757	Trial Jury Reimbursement	54,000.00	54,000.00	0.00	0%
	5760	Drug Court Grant	224,076.00	224,076.00	0.00	0%
	5762	Heroin Coordinator Grant	65,000.00	52,000.00	13,000.00	25%
	5767	Medication Opioid Disorder Grant	213,920.00	131,840.00	82,080.00	62%
	5905	Sheriff-Sex Offender Grant	9,000.00	8,000.00	1,000.00	12%
	5910	Sher-Health Tobacco Enforcement	7,500.00	7,500.00	0.00	0%
	5912	Sher- Health Underage Drinking	5,000.00	5,000.00	0.00	0%
	5925	MALPF Admin Fee	15,000.00	12,000.00	3,000.00	25%
	5940	Intern Program Grant	100,000.00	100,000.00	0.00	0%
<i>Account Classification Total: INTGOV ST - Intergovernmental - State Revenues</i>			\$4,786,747.00	\$5,470,574.00	(\$683,827.00)	-13%
<i>TRNS IN - Transfers In</i>						
	5511	Casino/Local Impact Grant Funds	1,203,470.00	2,265,375.00	(1,061,905.00)	-47%
<i>Account Classification Total: TRNS IN - Transfers In</i>			\$1,203,470.00	\$2,265,375.00	(\$1,061,905.00)	-47%
REVENUES Total			\$284,574,909.00	\$261,917,617.00	\$22,657,292.00	9%
Fund REVENUE Total: 100 - General Fund			\$284,574,909.00	\$261,917,617.00	\$22,657,292.00	9%

FY26 General Fund Budget Requested Summary by Department

	2026 Department Requested	2025 Adopted Budget	\$ Variance	% Variance
Department: 1001 County Commissioners				
PERS SVCS - Personnel Services	1,882,901.00	1,690,633.00	192,268.00	11%
SUPP & MAT - Supplies & Materials	56,870.00	59,829.00	(2,959.00)	-5%
MAINT & SVCS - Maintenance & Services	41,992.00	45,125.00	(3,133.00)	-7%
OTHR CHGS - Other Charges	68,851.00	64,717.00	4,134.00	6%
CAP EQ - Capital Equipment	-	-	-	
Department Total: County Commissioners	2,050,614.00	1,860,304.00	190,310.00	10%
Department: 1002 Circuit Court				
PERS SVCS - Personnel Services	1,926,676.00	1,784,336.00	142,340.00	8%
SUPP & MAT - Supplies & Materials	263,696.00	364,278.00	(100,582.00)	-28%
MAINT & SVCS - Maintenance & Services	114,465.00	110,465.00	4,000.00	4%
OTHR CHGS - Other Charges	8,900.00	10,400.00	(1,500.00)	-14%
Department Total: Circuit Court	2,313,737.00	2,269,479.00	44,258.00	2%
Department: 1003 Orphan's Court				
PERS SVCS - Personnel Services	70,599.00	70,800.00	(201.00)	0%
SUPP & MAT - Supplies & Materials	2,800.00	2,800.00	-	0%
OTHR CHGS - Other Charges	6,800.00	6,800.00	-	0%
Department Total: Orphan's Court	80,199.00	80,400.00	(201.00)	0%
Department: 1004 State's Attorney				
PERS SVCS - Personnel Services	4,443,852.00	4,592,627.00	(148,775.00)	-3%
SUPP & MAT - Supplies & Materials	114,964.00	113,947.00	1,017.00	1%
MAINT & SVCS - Maintenance & Services	24,250.00	24,250.00	-	0%
OTHR CHGS - Other Charges	26,755.00	24,350.00	2,405.00	10%
CAP EQ - Capital Equipment	-	-	-	
Department Total: State's Attorney	4,609,821.00	4,755,174.00	(145,353.00)	-3%
Department: 1005 Treasurer's Office				
PERS SVCS - Personnel Services	1,733,245.00	1,677,387.00	55,858.00	3%
SUPP & MAT - Supplies & Materials	193,610.00	184,155.00	9,455.00	5%
MAINT & SVCS - Maintenance & Services	2,940.00	2,900.00	40.00	1%
OTHR CHGS - Other Charges	16,225.00	17,550.00	(1,325.00)	-8%
CAP EQ - Capital Equipment	-	-	-	
Department Total: Treasurer's Office	1,946,020.00	1,881,992.00	64,028.00	3%
Department: 1006 Elections Office				
PERS SVCS - Personnel Services	809,499.00	660,851.00	148,648.00	22%
SUPP & MAT - Supplies & Materials	609,255.00	670,011.00	(60,756.00)	-9%
MAINT & SVCS - Maintenance & Services	171,768.00	152,887.00	18,881.00	12%
OTHR CHGS - Other Charges	16,610.00	15,231.00	1,379.00	9%
CAP EQ - Capital Equipment	-	-	-	
Department Total: Elections Office	1,607,132.00	1,498,980.00	108,152.00	7%

FY26 General Fund Budget Requested Summary by Department

	2026 Department Requested	2025 Adopted Budget	\$ Variance	% Variance
Department: 1007 Human Resources				
PERS SVCS - Personnel Services	669,832.00	714,935.00	(45,103.00)	-6%
SUPP & MAT - Supplies & Materials	28,495.00	27,940.00	555.00	2%
MAINT & SVCS - Maintenance & Services	108,775.00	37,100.00	71,675.00	193%
OTHR CHGS - Other Charges	31,141.00	5,200.00	25,941.00	499%
CAP EQ - Capital Equipment	-	-	-	
Department Total: Human Resources	838,243.00	785,175.00	53,068.00	7%
Department: 1008 Development, Review & Permits				
PERS SVCS - Personnel Services	2,877,178.00	2,681,106.00	196,072.00	7%
SUPP & MAT - Supplies & Materials	292,619.00	303,075.00	(10,456.00)	-3%
MAINT & SVCS - Maintenance & Services	73,410.00	104,961.00	(31,551.00)	-30%
OTHR CHGS - Other Charges	57,361.00	52,996.00	4,365.00	8%
CAP EQ - Capital Equipment	-	-	-	
Department Total: Development, Review & Permits	3,300,568.00	3,142,138.00	158,430.00	5%
Department: 1010 Environmental Programs				
PERS SVCS - Personnel Services	2,378,491.00	2,205,102.00	173,389.00	8%
SUPP & MAT - Supplies & Materials	331,499.00	396,393.00	(64,894.00)	-16%
MAINT & SVCS - Maintenance & Services	160,665.00	121,705.00	38,960.00	32%
OTHR CHGS - Other Charges	8,664.00	6,164.00	2,500.00	41%
CAP EQ - Capital Equipment	54,000.00	50,000.00	4,000.00	8%
Department Total: Environmental Programs	2,933,319.00	2,779,364.00	153,955.00	6%
Department: 1011 Information Technology				
PERS SVCS - Personnel Services	1,670,349.00	1,594,088.00	76,261.00	5%
SUPP & MAT - Supplies & Materials	24,880.00	21,280.00	3,600.00	17%
MAINT & SVCS - Maintenance & Services	3,720.00	2,840.00	880.00	31%
OTHR CHGS - Other Charges	9,200.00	7,600.00	1,600.00	21%
CAP EQ - Capital Equipment	-	-	-	
Department Total: Information Technology	1,708,149.00	1,625,808.00	82,341.00	5%
Department: 1090 Other General Government				
SUPP & MAT - Supplies & Materials	2,345,144.00	1,405,979.00	939,165.00	67%
MAINT & SVCS - Maintenance & Services	998,794.00	993,754.00	5,040.00	1%
OTHR CHGS - Other Charges	2,948,602.00	2,143,366.00	805,236.00	38%
CAP EQ - Capital Equipment	-	-	-	
Department Total: Other General Government	6,292,540.00	4,543,099.00	1,749,441.00	39%
Department: 1101 Sheriff's Office				
PERS SVCS - Personnel Services	16,920,051.00	13,905,415.00	3,014,636.00	22%
SUPP & MAT - Supplies & Materials	1,532,990.00	1,532,028.00	962.00	0%
MAINT & SVCS - Maintenance & Services	825,410.00	846,922.00	(21,512.00)	-3%
OTHR CHGS - Other Charges	245,000.00	206,500.00	38,500.00	19%
CAP EQ - Capital Equipment	862,000.00	790,000.00	72,000.00	9%
Department Total: Sheriff's Office	20,385,451.00	17,280,865.00	3,104,586.00	18%

FY26 General Fund Budget Requested Summary by Department

	2026 Department Requested	2025 Adopted Budget	\$ Variance	% Variance
Department: 1102 Emergency Services				
PERS SVCS - Personnel Services	4,026,472.00	3,316,340.00	710,132.00	21%
SUPP & MAT - Supplies & Materials	915,762.00	879,109.00	36,653.00	4%
MAINT & SVCS - Maintenance & Services	627,822.00	226,572.00	401,250.00	177%
OTHR CHGS - Other Charges	46,400.00	23,800.00	22,600.00	95%
CAP EQ - Capital Equipment	249,000.00	95,000.00	154,000.00	162%
Department Total: Emergency Services	5,865,456.00	4,540,821.00	1,324,635.00	29%
Department: 1103 Jail				
PERS SVCS - Personnel Services	11,758,923.00	10,827,666.00	931,257.00	9%
SUPP & MAT - Supplies & Materials	1,062,177.00	969,139.00	93,038.00	10%
MAINT & SVCS - Maintenance & Services	2,793,714.00	2,419,813.00	373,901.00	15%
OTHR CHGS - Other Charges	22,356.00	10,056.00	12,300.00	122%
CAP EQ - Capital Equipment	161,500.00	13,895.00	147,605.00	1062%
Department Total: Jail	15,798,670.00	14,240,569.00	1,558,101.00	11%
Department: 1104 Fire Marshal				
PERS SVCS - Personnel Services	1,232,029.00	1,166,229.00	65,800.00	6%
SUPP & MAT - Supplies & Materials	79,385.00	68,755.00	10,630.00	15%
MAINT & SVCS - Maintenance & Services	54,200.00	49,110.00	5,090.00	10%
OTHR CHGS - Other Charges	13,690.00	11,565.00	2,125.00	18%
CAP EQ - Capital Equipment	90,000.00	176,000.00	(86,000.00)	-49%
Department Total: Fire Marshal	1,469,304.00	1,471,659.00	(2,355.00)	0%
Department: 1105 Volunteer Fire Departments				
SUPP & MAT - Supplies & Materials	263,000.00	82,200.00	180,800.00	220%
MAINT & SVCS - Maintenance & Services	25,900.00	23,072.00	2,828.00	12%
OTHR CHGS - Other Charges	13,431,727.00	12,084,644.00	1,347,083.00	11%
CAP EQ - Capital Equipment	-	-	-	
Department Total: Volunteer Fire Departments	13,720,627.00	12,189,916.00	1,530,711.00	13%
Department: 1201 Maintenance				
PERS SVCS - Personnel Services	2,570,909.00	2,094,699.00	476,210.00	23%
SUPP & MAT - Supplies & Materials	104,139.00	98,547.00	5,592.00	6%
MAINT & SVCS - Maintenance & Services	137,051.00	100,908.00	36,143.00	36%
OTHR CHGS - Other Charges	20,036.00	17,550.00	2,486.00	14%
CAP EQ - Capital Equipment	218,950.00	103,750.00	115,200.00	111%
Department Total: Maintenance	3,051,085.00	2,415,454.00	635,631.00	26%
Department: 1202 Roads				
PERS SVCS - Personnel Services	3,245,188.00	2,964,716.00	280,472.00	9%
SUPP & MAT - Supplies & Materials	1,974,629.00	1,439,398.00	535,231.00	37%
MAINT & SVCS - Maintenance & Services	1,582,173.00	851,868.00	730,305.00	86%
OTHR CHGS - Other Charges	19,113.00	10,113.00	9,000.00	89%
CAP EQ - Capital Equipment	736,692.00	570,100.00	166,592.00	29%
Department Total: Roads	7,557,795.00	5,836,195.00	1,721,600.00	29%

FY26 General Fund Budget Requested Summary by Department				
	2026 Department Requested	2025 Adopted Budget	\$ Variance	% Variance
Department: 1203 Public Works				
PERS SVCS - Personnel Services	1,120,888.00	965,386.00	155,502.00	16%
SUPP & MAT - Supplies & Materials	36,205.00	29,340.00	6,865.00	23%
MAINT & SVCS - Maintenance & Services	259,670.00	225,546.00	34,124.00	15%
OTHR CHGS - Other Charges	15,100.00	13,750.00	1,350.00	10%
CAP EQ - Capital Equipment	65,000.00	76,000.00	(11,000.00)	-14%
Department Total: Public Works	1,496,863.00	1,310,022.00	186,841.00	14%
Department: 1204 Boat Landings				
SUPP & MAT - Supplies & Materials	355,000.00	5,000.00	350,000.00	6942%
MAINT & SVCS - Maintenance & Services	51,513.00	49,438.00	2,075.00	4%
CAP EQ - Capital Equipment	-	-	-	-
Department Total: Boat Landings	406,513.00	54,438.00	352,075.00	647%
Department: 1205 Homeowner Convenience Centers				
PERS SVCS - Personnel Services	620,369.00	583,842.00	36,527.00	6%
SUPP & MAT - Supplies & Materials	12,200.00	12,200.00	-	0%
MAINT & SVCS - Maintenance & Services	266,992.00	315,560.00	(48,568.00)	-15%
OTHR CHGS - Other Charges	1,000.00	1,000.00	-	0%
INTFND CHGS - Interfund Charges	-	70,461.00	(70,461.00)	-100%
CAP EQ - Capital Equipment	68,000.00	-	68,000.00	
Department Total: Homeowner Convenience Centers	968,561.00	983,063.00	(14,502.00)	-1%
Department: 1206 Recycling				
PERS SVCS - Personnel Services	790,570.00	729,002.00	61,568.00	8%
SUPP & MAT - Supplies & Materials	20,470.00	19,590.00	880.00	4%
MAINT & SVCS - Maintenance & Services	328,910.00	271,410.00	57,500.00	21%
OTHR CHGS - Other Charges	1,000.00	1,000.00	-	0%
INTFND CHGS - Interfund Charges	-	154,530.00	(154,530.00)	-100%
CAP EQ - Capital Equipment	110,000.00	50,000.00	60,000.00	120%
Department Total: Recycling	1,250,950.00	1,225,532.00	25,418.00	2%
Department: 1301 Health Department				
SUPP & MAT - Supplies & Materials	-	-	-	
MAINT & SVCS - Maintenance & Services	468,328.00	458,116.00	10,212.00	2%
OTHR CHGS - Other Charges	12,057,043.00	11,258,191.00	798,852.00	7%
CAP EQ - Capital Equipment	56,048.00	-	56,048.00	
Department Total: Health Department	12,581,419.00	11,716,307.00	865,112.00	7%
Department: 1302 Mosquito Control				
PERS SVCS - Personnel Services	110,102.00	99,306.00	10,796.00	11%
SUPP & MAT - Supplies & Materials	3,505.00	3,325.00	180.00	5%
MAINT & SVCS - Maintenance & Services	31,335.00	29,750.00	1,585.00	5%
OTHR CHGS - Other Charges	151,540.00	95,200.00	56,340.00	59%
CAP EQ - Capital Equipment	-	-	-	-
Department Total: Mosquito Control	296,482.00	227,581.00	68,901.00	30%

FY26 General Fund Budget Requested Summary by Department

	2026 Department Requested	2025 Adopted Budget	\$ Variance	% Variance
Department: 1401 Commission on Aging				
SUPP & MAT - Supplies & Materials	178,000.00	174,975.00	3,025.00	2%
MAINT & SVCS - Maintenance & Services	203,700.00	195,600.00	8,100.00	4%
OTHR CHGS - Other Charges	1,581,537.00	1,405,730.00	175,807.00	13%
CAP EQ - Capital Equipment	104,600.00	-	104,600.00	
Department Total: Commission on Aging	2,067,837.00	1,776,305.00	291,532.00	16%
Department: 1402 Other Social Services				
OTHR CHGS - Other Charges	967,940.00	636,627.00	331,313.00	52%
Department Total: Other Social Services	967,940.00	636,627.00	331,313.00	52%
Department: 1502 WOR-WIC Community College				
OTHR CHGS - Other Charges	2,707,168.00	2,618,000.00	89,168.00	3%
Department Total: WOR-WIC Community College	2,707,168.00	2,618,000.00	89,168.00	3%
Department: 1505 Board of Education				
OTHR CHGS - Other Charges	126,182,686.00	115,054,401.00	11,128,285.00	10%
Department Total: Board of Education	126,182,686.00	115,054,401.00	11,128,285.00	10%
Department: 1601 Recreation Department				
PERS SVCS - Personnel Services	2,333,740.00	1,915,122.00	418,618.00	22%
SUPP & MAT - Supplies & Materials	646,335.00	631,255.00	15,080.00	2%
MAINT & SVCS - Maintenance & Services	271,993.00	245,678.00	26,315.00	11%
OTHR CHGS - Other Charges	51,220.00	41,853.00	9,367.00	22%
CAP EQ - Capital Equipment	31,000.00	-	31,000.00	
Department Total: Recreation Department	3,334,288.00	2,833,908.00	500,380.00	18%
Department: 1602 Parks Department				
PERS SVCS - Personnel Services	885,442.00	835,032.00	50,410.00	6%
SUPP & MAT - Supplies & Materials	565,264.00	1,423,284.00	(858,020.00)	-60%
MAINT & SVCS - Maintenance & Services	165,730.00	148,766.00	16,964.00	11%
OTHR CHGS - Other Charges	8,685.00	11,245.00	(2,560.00)	-23%
CAP EQ - Capital Equipment	132,745.00	106,000.00	26,745.00	25%
Department Total: Parks Department	1,757,866.00	2,524,327.00	(766,461.00)	-30%
Department: 1603 Libraries				
PERS SVCS - Personnel Services	3,870,867.00	3,470,934.00	399,933.00	12%
SUPP & MAT - Supplies & Materials	509,750.00	469,975.00	39,775.00	8%
MAINT & SVCS - Maintenance & Services	381,312.00	334,507.00	46,805.00	14%
OTHR CHGS - Other Charges	11,800.00	11,000.00	800.00	7%
CAP EQ - Capital Equipment	32,000.00	-	32,000.00	
Department Total: Libraries	4,805,729.00	4,286,416.00	519,313.00	12%
Department: 1604 Other Recreation & Culture				
OTHR CHGS - Other Charges	95,001.00	80,000.00	15,001.00	19%
Department Total: Other Recreation & Culture	95,001.00	80,000.00	15,001.00	19%

FY26 General Fund Budget Requested Summary by Department				
	2026 Department Requested	2025 Adopted Budget	\$ Variance	% Variance
Department: 1701 Extension Service				
PERS SVCS - Personnel Services	-	-	-	
SUPP & MAT - Supplies & Materials	20,449.00	19,799.00	650.00	3%
MAINT & SVCS - Maintenance & Services	-	195.00	(195.00)	-94%
OTHR CHGS - Other Charges	262,292.00	247,500.00	14,792.00	6%
Department Total: Extension Service	282,741.00	267,494.00	15,247.00	6%
Department: 1702 Other Natural Resources				
SUPP & MAT - Supplies & Materials	50,000.00	73,935.00	(23,935.00)	-32%
OTHR CHGS - Other Charges	565,800.00	552,000.00	13,800.00	2%
Department Total: Other Natural Resources	615,800.00	625,935.00	(10,135.00)	-2%
Department: 1801 Economic Development				
PERS SVCS - Personnel Services	257,281.00	239,915.00	17,366.00	7%
SUPP & MAT - Supplies & Materials	250,650.00	218,840.00	31,810.00	15%
MAINT & SVCS - Maintenance & Services	78,575.00	48,575.00	30,000.00	62%
OTHR CHGS - Other Charges	27,100.00	20,620.00	6,480.00	31%
CAP EQ - Capital Equipment	20,000.00	64,500.00	(44,500.00)	-69%
Department Total: Economic Development	633,606.00	592,450.00	41,156.00	7%
Department: 1803 Tourism				
PERS SVCS - Personnel Services	499,919.00	463,954.00	35,965.00	8%
SUPP & MAT - Supplies & Materials	289,762.00	320,700.00	(30,938.00)	-10%
MAINT & SVCS - Maintenance & Services	911,558.00	845,558.00	66,000.00	8%
OTHR CHGS - Other Charges	21,800.00	12,850.00	8,950.00	70%
CAP EQ - Capital Equipment	-	-	-	-
Department Total: Tourism	1,723,039.00	1,643,062.00	79,977.00	5%
Department: 1901 Taxes Shared with Towns				
OTHR CHGS - Other Charges	4,068,096.00	3,630,114.00	437,982.00	12%
Department Total: Taxes Shared with Towns	4,068,096.00	3,630,114.00	437,982.00	12%
Department: 1902 Grants to Towns				
SUPP & MAT - Supplies & Materials	150,000.00	-	150,000.00	
OTHR CHGS - Other Charges	8,477,048.00	6,617,628.00	1,859,420.00	28%
Department Total: Grants to Towns	8,627,048.00	6,617,628.00	2,009,420.00	30%
Department: 1975 Debt Service				
OTHR CHGS - Other Charges	10,080,635.00	10,077,454.00	3,181.00	0%
Department Total: Debt Service	10,080,635.00	10,077,454.00	3,181.00	0%
Department: 1985 Interfund				
INTFND CHGS - Interfund Charges	6,356,736.00	9,939,161.00	(3,582,425.00)	-36%
Department Total: Interfund	6,356,736.00	9,939,161.00	(3,582,425.00)	-36%
FY26 General Fund Expenditures Requested Total:	286,835,734.00	261,917,617.00	24,918,117.00	10%

1001 COUNTY ADMINISTRATION				
Department Revenue and Expenditure Summary				
Revenues:				
Revenue Category	Adopted Budget FY2025	Budget Requested FY2026	\$ Variance	% Variance
Income Tax	\$ 47,000,000	\$ 53,000,000	\$ 6,000,000	13%
Other Taxes	2,685,000	2,860,000	\$ 175,000	7%
Franchise Fees	22,690	23,000	\$ 310	1%
Gain/Loss on Disposal of Assets	125,000	125,000	\$ -	0%
Licenses/Permits	114,200	126,800	\$ 12,600	11%
Charges for Services	350	350	\$ -	0%
Fines/Foreitures	31,000	31,000	\$ -	0%
Miscellaneous/Rents/Reimbursements	288,832	498,856	\$ 210,024	73%
Federal Grants/Revenues	22,000	24,000	\$ 2,000	9%
Transfer In (Casino/Local Impact Funds)	2,265,375	1,203,470	\$ (1,061,905)	-47%
Total	\$ 52,554,447	\$ 57,892,476	\$ 5,338,029	10%
Expenditures:				
Expenditure Category	Adopted Budget FY2025	Budget Request FY2026	\$ Variance	% Variance
Personnel Services	\$ 1,690,633	\$ 1,882,901	\$ 192,268	11%
Supplies & Materials	59,829	56,870	\$ (2,959)	-5%
Maintenance & Services	45,125	41,992	\$ (3,133)	-7%
Other Charges	64,717	68,851	\$ 4,134	6%
Capital Outlay	0	0	\$ -	0%
Total	\$ 1,860,304	\$ 2,050,614	\$ 190,310	10%
			\$ Increase in Rev over Expenses	% Inc/(Dec)
Budget variance: Revenue increase for estimated Income Tax Revenue. Expenditure increase in personnel services due to additional accountant position approved mid year FY25.			\$ 5,147,719	277%

Revenues			1001 County Commissioners Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund										
REVENUES										
Department: 1001 - County Commissioners										
INC TAX - Income Tax										
	4100	Income Tax	53,000,000.00	47,000,000.00	47,000,000.00	6,000,000.00	13%	20,201,482.00	53,832,771.00	Increase based on prior year actual income tax.
Account Classification Total: INC TAX - Income Tax			\$53,000,000.00	\$47,000,000.00	\$47,000,000.00	\$6,000,000.00	13%	\$20,201,482.00	\$53,832,771.00	
OTHER TAX - Other Taxes										
	4200	Admission & Amusement Taxes	750,000.00	700,000.00	700,000.00	50,000.00	7%	440,650.00	731,511.00	Increase based on previous year actuals and current year to date.
	4221	Cannabis Tax	125,000.00	100,000.00	100,000.00	25,000.00	25%	28,065.00	125,097.00	Increase based on prior year actuals.
	4240	Food Tax	110,000.00	110,000.00	110,000.00	0.00	0%	64,866.00	97,280.00	
	4250	Room Tax	275,000.00	275,000.00	275,000.00	0.00	0%	165,646.00	258,830.00	
	4250.040	Room Tax Due to Unincorporated Areas	1,600,000.00	1,500,000.00	1,500,000.00	100,000.00	7%	1,099,517.00	1,794,889.00	Increase based on prior year actuals and current year actuals to date.
Account Classification Total: OTHER TAX - Other Taxes			\$2,860,000.00	\$2,685,000.00	\$2,685,000.00	\$175,000.00	7%	\$1,798,744.00	\$3,007,607.00	
FRNCH - Franchise Fees										
	4400	Franchise Fees	23,000.00	22,690.00	22,690.00	310.00	1%	0.00	23,018.00	
Account Classification Total: FRNCH - Franchise Fees			\$23,000.00	\$22,690.00	\$22,690.00	\$310.00	1%	\$0.00	\$23,018.00	
LOSS DSP ASTS - Gain/Loss on Disposal of Assets										
	4600	Sale Of Fixed Assets	125,000.00	125,000.00	125,000.00	0.00	0%	128,230.00	46,495.00	
Account Total: LOSS DSP ASTS - Gain/Loss on Disposal of Assets			\$125,000.00	\$125,000.00	\$125,000.00	\$0.00	0%	\$128,230.00	\$46,495.00	
LIC/PRMT - Licenses and Permits										
	4910	Traders Licenses	90,000.00	80,000.00	80,000.00	10,000.00	13%	7,080.00	97,965.00	Increase based on prior year actuals and current year to date.
	4920	Bingo Permits	15,000.00	13,000.00	13,000.00	2,000.00	15%	7,187.00	16,388.00	Increase based on previous year actuals and current year to date.
	4935	Marriage Licenses	20,000.00	20,000.00	20,000.00	0.00	0%	10,020.00	20,670.00	
	4936	Civil Ceremony	1,800.00	1,200.00	1,200.00	600.00	50%	1,070.00	1,860.00	
Account Classification Total: LIC/PRMT - Licenses and Permits			\$126,800.00	\$114,200.00	\$114,200.00	\$12,600.00	11%	\$25,357.00	\$136,883.00	
CHG SVC - Charges for Services										
	5070.100	Sale of Publications & Copies Commissioners	350.00	350.00	350.00	0.00	0%	94.00	583.00	
Account Classification Total: CHG SVC - Charges for Services			\$350.00	\$350.00	\$350.00	\$0.00	0%	\$94.00	\$583.00	
FINES - Fines & Forfeitures										
	5300	Court Fines	25,000.00	25,000.00	25,000.00	0.00	0%	10,201.00	27,017.00	
	5310	Civil Infraction Fines	6,000.00	6,000.00	6,000.00	0.00	0%	895.00	16,041.00	
Account Classification Total: FINES - Fines & Forfeitures			\$31,000.00	\$31,000.00	\$31,000.00	\$0.00	0%	\$11,096.00	\$43,058.00	
MISC - Miscellaneous										
	4260.020	Rents/State Revenue County Administration	71,856.00	61,332.00	61,332.00	10,524.00	17%	47,552.00	75,062.00	Increase based on previous year actuals and current year to date.
	4270	Rents-Tower Site/Contrib & Donat	27,000.00	27,500.00	27,500.00	(500.00)	-2%	13,569.00	26,266.00	
	4800	Other Miscellaneous Revenue	400,000.00	200,000.00	200,000.00	200,000.00	100%	918,410.00	436,162.00	Increase based on previous year actuals. (Insurance refunds, late fees)
Account Classification Total: MISC - Miscellaneous			\$498,856.00	\$288,832.00	\$288,832.00	\$210,024.00	73%	\$979,531.00	\$537,490.00	
INTGOV FED - Intergovernmental - Federal Revenues										
	5600	Federal Payments In Lieu of Taxe	24,000.00	22,000.00	22,000.00	2,000.00	9%	0.00	24,396.00	Increase based on previous year actuals.
Account Total: INTGOV FED - Intergovernmental - Federal Revenues			\$24,000.00	\$22,000.00	\$22,000.00	\$2,000.00	9%	\$0.00	\$24,396.00	
TRNS IN - Transfers In										
	5511	Casino/Local Impact Grant Funds	1,203,470.00	2,265,375.00	2,265,375.00	(1,061,905.00)	-47%	2,265,375.00	3,041,819.00	Bond payment for Public Safety Logistical Storage Bldg & Jail Project.
Account Classification Total: TRNS IN - Transfers In			\$1,203,470.00	\$2,265,375.00	\$2,265,375.00	(\$1,061,905.00)	-47%	\$2,265,375.00	\$3,041,819.00	
Department Total: 1001 - County Commissioners			\$57,892,476.00	\$52,554,447.00	\$52,554,447.00	\$5,338,029.00	10%	\$25,409,909.00	\$60,694,120.00	

Expenditures			1001 County Commissioners Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund										
EXPENSES										
Department: 1001 - County Commissioners										
PERS SVCS - Personnel Services										
	6000.100	Personnel Services Salaries	1,325,284.00	1,202,756.00	1,202,756.00	122,528.00	10%	590,610.51	1,201,712.97	New accountant hired after FY25 budget was adopted
	6000.400	Personnel Services Overtime Pay	1,000.00	0.00	0.00	1,000.00	N/A	0.00	347.00	Request for overtime based on FY24 actuals
	6010.020	Benefits Contingency	521.00	526.00	526.00	(5.00)	-1%	0.00	0.00	
	6010.025	Benefits Deferred Comp Match	9,000.00	9,000.00	9,000.00	0.00	0%	0.00	0.00	
	6010.030	Benefits Hospitalization Insurance	195,836.00	180,705.00	180,705.00	15,131.00	8%	89,978.64	0.00	
	6010.050	Benefits Retirement	175,998.00	143,970.00	143,970.00	32,028.00	22%	0.00	0.00	
	6010.060	Benefits Social Security Taxes	98,879.00	89,499.00	89,499.00	9,380.00	10%	42,418.67	0.00	
	6010.070	Benefits Unemployment Insurance	520.00	526.00	526.00	(6.00)	-1%	0.00	0.00	
	6010.090	Benefits Workmans Compensation Ins	26,068.00	18,282.00	18,282.00	7,786.00	43%	15,987.00	0.00	
	6010.120	Benefits Long Term Disability	1,952.00	1,974.00	1,974.00	(22.00)	-1%	0.00	0.00	
	6010.130	Benefits Life Insurance	2,213.00	2,237.00	2,237.00	(24.00)	-1%	0.00	0.00	
	6010.140	Benefits FSA & PSA Admin and EAP Program	2,395.00	2,421.00	2,421.00	(26.00)	-1%	415.37	0.00	
	6010.150	Benefits Retirement Administration Fee	2,499.00	2,527.00	2,527.00	(28.00)	-1%	1,104.27	0.00	
	6010.900	Benefits OPEB contribution	40,736.00	36,210.00	36,210.00	4,526.00	12%	18,105.00	0.00	
Account Total: PERS SVCS - Personnel Services			\$1,882,901.00	\$1,690,633.00	\$1,690,633.00	\$192,268.00	11%	\$758,619.46	\$1,202,059.97	
SUPP & MAT - Supplies & Materials										
	6100.010	Administrative Expense Administrative Exp	3,408.00	3,467.00	3,467.00	(59.00)	-2%	117.00	771.60	
	6100.060	Administrative Expense Books and Publications	500.00	500.00	500.00	0.00	0%	0.00	0.00	
	6100.100	Administrative Expense Dues, Licenses & Subscriptions	7,602.00	6,852.00	6,852.00	750.00	11%	2,286.32	3,981.30	
	6100.165	Administrative Expense Meeting Expense	950.00	950.00	950.00	0.00	0%	270.00	610.00	
	6100.190	Administrative Expense Office Supplies	5,000.00	7,000.00	7,000.00	(2,000.00)	-29%	1,067.96	3,209.37	Decrease based on a 5 year trend.
	6100.210	Administrative Expense Paper	2,500.00	3,000.00	3,000.00	(500.00)	-17%	466.78	1,596.38	
	6100.230	Administrative Expense Postage & Freight	500.00	500.00	500.00	0.00	0%	0.00	173.63	
	6110.080	Supplies & Equipment Computer Repairs & Supplies	500.00	500.00	500.00	0.00	0%	0.00	0.00	
	6110.090	Supplies & Equipment Computers & Printers	4,200.00	3,100.00	3,100.00	1,100.00	35%	900.00	2,780.52	Increase based on IT Computer replacement schedule
	6110.245	Supplies & Equipment Mobile Phones	14,508.00	14,508.00	14,508.00	0.00	0%	5,139.55	12,901.89	
	6110.280	Supplies & Equipment Office Furniture	4,050.00	6,400.00	6,400.00	(2,350.00)	-37%	2,341.00	1,190.00	Decrease in office furniture based on department needs. New Bookshelves and chairs.
	6130.010	Equipment Maintenance Copier Lease	12,052.00	12,052.00	12,052.00	0.00	0%	3,725.33	11,305.89	
	6150.050	Uniforms & Personal Equipment Uniforms	1,100.00	1,000.00	1,610.00	100.00	10%	865.79	350.37	
Account Total: SUPP & MAT - Supplies & Materials			\$56,870.00	\$59,829.00	\$60,439.00	(\$2,959.00)	-5%	\$17,179.73	\$38,870.95	
MAINT & SVCS - Maintenance & Services										
	6510.020	Legal Services County Attorney Expenses	11,212.00	6,965.00	6,965.00	4,247.00	61%	4,014.86	8,920.51	Increase in WestLaw costs and increase in conference costs.
	6510.035	Legal Services County Code Expenses	8,000.00	11,500.00	11,500.00	(3,500.00)	-30%	4,525.92	10,547.11	Decrease due to receiving code updates digital versus hard copies.
	6510.050	Legal Services Court Reporters	600.00	600.00	600.00	0.00	0%	260.00	295.00	

Expenditures			1001 County Commissioners Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
	6540.020	Vehicle Operating Expenses Fuel - WC Fleet	3,000.00	3,000.00	3,000.00	0.00	0%	916.14	1,752.04	
	6540.030	Vehicle Operating Expenses Vehicle Maintenance	1,000.00	1,000.00	1,000.00	0.00	0%	25.00	1,665.38	
	6550.270	Building Site Expenses Telephone	1,680.00	1,560.00	1,560.00	120.00	8%	657.08	1,637.87	
	6900.010	Advertising Budget Advertisements	4,500.00	4,500.00	4,500.00	0.00	0%	2,390.00	1,754.98	
	6900.030	Advertising Legislative Advertisements	12,000.00	16,000.00	16,000.00	(4,000.00)	-25%	991.50	4,868.00	Decrease due to trend in previous years actuals.
Account Total: MAINT & SVCS - Maintenance & Services			\$41,992.00	\$45,125.00	\$45,125.00	(\$3,133.00)	-7%	\$13,780.50	\$31,440.89	
OTHR CHGS - Other Charges										
	7000.020	Travel, Training & Expense Board Member Allowance	21,000.00	21,000.00	21,000.00	0.00	0%	12,250.00	19,250.00	
	7000.040	Travel, Training & Expense Continuing Education/Certificati	3,850.00	3,850.00	3,850.00	0.00	0%	821.55	0.00	
	7000.100	Travel, Training & Expense Meetings/Conferences/Shows	42,801.00	38,667.00	38,667.00	4,134.00	11%	22,140.33	25,331.65	Increased training and costs of conferences. 2 additional employees budgeted to go to conferences.
	7000.115	Travel, Training & Expense Mileage	1,200.00	1,200.00	1,200.00	0.00	0%	456.13	1,194.63	
Account Classification Total: OTHR CHGS - Other Charges			\$68,851.00	\$64,717.00	\$64,717.00	\$4,134.00	6%	\$35,668.01	\$45,776.28	
INTFND CHGS - Interfund Charges										
	8010.110	Interfund Water & Wastewater Enterprise Ch	0.00	0.00	0.00	0.00	N/A	0.00	(81,452.02)	
	8010.120	Interfund Landfill Enterprise Charges	0.00	0.00	0.00	0.00	N/A	0.00	(22,399.26)	
Account Total: INTFND CHGS - Interfund Charges			\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	(\$103,851.28)	
Department Total: 1001 - County Commissioners			\$2,050,614.00	\$1,860,304.00	\$1,860,914.00	\$190,310.00	10%	\$825,247.70	\$1,214,296.81	

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund	100 - General Fund			
Department	1001 - County Commissioners			
Account	6100.010 - Administrative Expense Administrative Expenses			
100.1001.6100.010	Based on prior year water cooler	12.0000	40.00	480.00
100.1001.6100.010	Certificate Foils	1.0000	71.00	71.00
100.1001.6100.010	Custom Certificate Folders	1.0000	1,555.00	1,555.00
100.1001.6100.010	Custom Certificate Paper (50 Qty)	6.0000	117.00	702.00
100.1001.6100.010	Leather Books Minutes/Resolutions	3.0000	200.00	600.00
	Account 6100.010 - Administrative Expense Administrative Expenses Totals	Transactions	5	\$3,408.00
Account	6100.060 - Administrative Expense Books and Publications			
100.1001.6100.060	Training/Professional Development Books	20.0000	25.00	500.00
	Account 6100.060 - Administrative Expense Books and Publications Totals	Transactions	1	\$500.00
Account	6100.100 - Administrative Expense Dues, Licenses & Subscriptions			
100.1001.6100.100	AGA Dues - KR	1.0000	100.00	100.00
100.1001.6100.100	American Society of Composers	1.0000	890.00	890.00
100.1001.6100.100	Broadcast Music	1.0000	839.00	839.00
100.1001.6100.100	CGFM - CS	1.0000	250.00	250.00
100.1001.6100.100	Daily Record	1.0000	650.00	650.00
100.1001.6100.100	Daily Times	1.0000	708.00	708.00
100.1001.6100.100	Doodle Scheduler - KM	1.0000	75.00	75.00
100.1001.6100.100	GFOA - CS, KR, LW,DP	4.0000	175.00	700.00
100.1001.6100.100	ICMA - CS, WY	2.0000	950.00	1,900.00
100.1001.6100.100	MACO/NACA - WY, CS	2.0000	100.00	200.00
100.1001.6100.100	MD Mgmt Association Dues	1.0000	200.00	200.00
100.1001.6100.100	MDGFOA - CS, KR, LW,DP	4.0000	50.00	200.00
100.1001.6100.100	NIOA - KM, CS	2.0000	90.00	180.00
100.1001.6100.100	NIPP Dues - NR	1.0000	195.00	195.00
100.1001.6100.100	Notary	1.0000	50.00	50.00
100.1001.6100.100	Pagesmag.com (county newsletter)	1.0000	230.00	230.00
100.1001.6100.100	Procurement Cert - NR	1.0000	125.00	125.00
100.1001.6100.100	Sams Club Membership	1.0000	110.00	110.00
	Account 6100.100 - Administrative Expense Dues, Licenses & Subscriptions Totals	Transactions	18	\$7,602.00
Account	6100.165 - Administrative Expense Meeting Expense			
100.1001.6100.165	Meeting Expenses based on increased cost	1.0000	950.00	950.00
	Account 6100.165 - Administrative Expense Meeting Expense Totals	Transactions	1	\$950.00
Account	6100.190 - Administrative Expense Office Supplies			
100.1001.6100.190	Office Supplies based on trend	1.0000	5,000.00	5,000.00
	Account 6100.190 - Administrative Expense Office Supplies Totals	Transactions	1	\$5,000.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1001 - County Commissioners				
Account 6100.210 - Administrative Expense Paper				
100.1001.6100.210	Paper based on trend	1.0000	2,500.00	2,500.00
	Account 6100.210 - Administrative Expense Paper Totals	Transactions	1	\$2,500.00
Account 6100.230 - Administrative Expense Postage & Freight				
100.1001.6100.230	Postage based on trend	1.0000	500.00	500.00
	Account 6100.230 - Administrative Expense Postage & Freight Totals	Transactions	1	\$500.00
Account 6110.080 - Supplies & Equipment Computer Repairs & Supplies				
100.1001.6110.080	Computer Repairs & supplies	1.0000	500.00	500.00
	Account 6110.080 - Supplies & Equipment Computer Repairs & Supplies Totals	Transactions	1	\$500.00
Account 6110.090 - Supplies & Equipment Computers & Printers				
100.1001.6110.090	2 Replacement Admin Laptops	2.0000	2,100.00	4,200.00
	Account 6110.090 - Supplies & Equipment Computers & Printers Totals	Transactions	1	\$4,200.00
Account 6110.245 - Supplies & Equipment Mobile Phones				
100.1001.6110.245	Verizon Wireless	12.0000	1,209.00	14,508.00
	Account 6110.245 - Supplies & Equipment Mobile Phones Totals	Transactions	1	\$14,508.00
Account 6110.280 - Supplies & Equipment Office Furniture				
100.1001.6110.280	Bookcase CS, DP	2.0000	1,500.00	3,000.00
100.1001.6110.280	Office chairs DP, LW, CS	3.0000	350.00	1,050.00
	Account 6110.280 - Supplies & Equipment Office Furniture Totals	Transactions	2	\$4,050.00
Account 6130.010 - Equipment Maintenance Copier Lease				
100.1001.6130.010	Additional Copies	1.0000	1,012.00	1,012.00
100.1001.6130.010	Copier Lease	12.0000	920.00	11,040.00
	Account 6130.010 - Equipment Maintenance Copier Lease Totals	Transactions	2	\$12,052.00
Account 6150.050 - Uniforms & Personal Equipment Uniforms				
100.1001.6150.050	Embroidered shirts & name tags	11.0000	100.00	1,100.00
	Account 6150.050 - Uniforms & Personal Equipment Uniforms Totals	Transactions	1	\$1,100.00
Account 6510.020 - Legal Services County Attorney Expenses				
100.1001.6510.020	American Bar Association	1.0000	500.00	500.00
100.1001.6510.020	Books/Seminars	1.0000	1,000.00	1,000.00
100.1001.6510.020	Client Protection Fund	1.0000	150.00	150.00
100.1001.6510.020	IMLA Conference Hotel - New Orleans, LA	5.0000	300.00	1,500.00
100.1001.6510.020	IMLA Conference Meals	5.0000	80.00	400.00
100.1001.6510.020	IMLA Conference Registration - New Orleans, LA	1.0000	925.00	925.00
100.1001.6510.020	IMLA Flights/Transportation	1.0000	1,000.00	1,000.00
100.1001.6510.020	IMLA Membership	1.0000	550.00	550.00
100.1001.6510.020	MACO Attorney Conference	1.0000	250.00	250.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund	100 - General Fund			
Department	1001 - County Commissioners			
Account	6510.020 - Legal Services County Attorney Expenses			
100.1001.6510.020	MD Lawyers Manual	1.0000	80.00	80.00
100.1001.6510.020	MD State Bar Annual Conference	1.0000	400.00	400.00
100.1001.6510.020	MD State Bar Dues	1.0000	250.00	250.00
100.1001.6510.020	NACO Annual Conference Registration - Phila, PA	1.0000	690.00	690.00
100.1001.6510.020	NACO Conference Hotel, Phila, PA	3.0000	187.00	561.00
100.1001.6510.020	NACO Conference Meals	4.0000	81.00	324.00
100.1001.6510.020	NACO Conference Parking/Mileage	1.0000	250.00	250.00
100.1001.6510.020	Westlaw	12.0000	186.00	2,232.00
100.1001.6510.020	Wicomico Bar Association Dues	1.0000	75.00	75.00
100.1001.6510.020	Worcester Bar Association Dues	1.0000	75.00	75.00
Account 6510.020 - Legal Services County Attorney Expenses Totals		Transactions	19	\$11,212.00
Account	6510.035 - Legal Services County Code Expenses			
100.1001.6510.035	County Code Exp based on anticipated reduction in bound book	1.0000	8,000.00	8,000.00
Account 6510.035 - Legal Services County Code Expenses Totals		Transactions	1	\$8,000.00
Account	6510.050 - Legal Services Court Reporters			
100.1001.6510.050	Court Reporter as needed increase based on current FY	1.0000	600.00	600.00
Account 6510.050 - Legal Services Court Reporters Totals		Transactions	1	\$600.00
Account	6540.020 - Vehicle Operating Expenses Fuel - WC Fleet			
100.1001.6540.020	Fuel - WY	12.0000	250.00	3,000.00
Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet Totals		Transactions	1	\$3,000.00
Account	6540.030 - Vehicle Operating Expenses Vehicle Maintenance			
100.1001.6540.030	Vehicle Maintenance based on trend	1.0000	1,000.00	1,000.00
Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance Totals		Transactions	1	\$1,000.00
Account	6550.270 - Building Site Expenses Telephone			
100.1001.6550.270	Phone Admin Office	12.0000	140.00	1,680.00
Account 6550.270 - Building Site Expenses Telephone Totals		Transactions	1	\$1,680.00
Account	6900.010 - Advertising Budget Advertisements			
100.1001.6900.010	Budget advertising based on trend	1.0000	4,500.00	4,500.00
Account 6900.010 - Advertising Budget Advertisements Totals		Transactions	1	\$4,500.00
Account	6900.030 - Advertising Legislative Advertisements			
100.1001.6900.030	Advertising expense based on trend	1.0000	12,000.00	12,000.00
Account 6900.030 - Advertising Legislative Advertisements Totals		Transactions	1	\$12,000.00
Account	7000.020 - Travel, Training & Expense Board Member Allowance			
100.1001.7000.020	Allowance 7 Commissioners	7.0000	3,000.00	21,000.00
Account 7000.020 - Travel, Training & Expense Board Member Allowance Totals		Transactions	1	\$21,000.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1001 - County Commissioners				
Account 7000.040 - Travel, Training & Expense Continuing Education/Certificati				
100.1001.7000.040	Continuing Education - Online learning staff	3.0000	1,000.00	3,000.00
100.1001.7000.040	Surgent CPE Annual Membership for CGFM - CS	1.0000	850.00	850.00
Account 7000.040 - Travel, Training & Expense Continuing Education/Certificati Totals		Transactions	2	\$3,850.00
Account 7000.100 - Travel, Training & Expense Meetings/Conferences/Shows				
100.1001.7000.100	Grant Conf - 2 attendees	2.0000	275.00	550.00
100.1001.7000.100	AGA/CGFM Conference Hotel (5 nights)- 2 attendees	10.0000	255.00	2,550.00
100.1001.7000.100	AGA/CGFM Flight/Other Transportation - 2 attendees	2.0000	875.00	1,750.00
100.1001.7000.100	AGA/CGFM Meals (6 days) -2 attendees	12.0000	86.00	1,032.00
100.1001.7000.100	AGA/CGFM Registration Nashville July 2025 - 2 attendees	2.0000	925.00	1,850.00
100.1001.7000.100	CDBG Training/Mileage/Meals	1.0000	250.00	250.00
100.1001.7000.100	GFOA Conf Flight/Transportation - 1 attendee	1.0000	850.00	850.00
100.1001.7000.100	GFOA Conf Hotel (5 nights)- 1 attendee	5.0000	235.00	1,175.00
100.1001.7000.100	GFOA Conf Meals (6 days) - 1 attendee	6.0000	85.00	510.00
100.1001.7000.100	GFOA Conference Registration Chicago June 2026- 1	1.0000	525.00	525.00
100.1001.7000.100	ICMA - Transportation/Mileage/Parking - 2 attendees	2.0000	750.00	1,500.00
100.1001.7000.100	ICMA Conf Hotel Tampa (7 nights) - 2 attendees	14.0000	225.00	3,150.00
100.1001.7000.100	ICMA Conf Meals - 2 attendees	14.0000	75.00	1,050.00
100.1001.7000.100	ICMA Conference Registration Tampa Oct 2025- 2	2.0000	925.00	1,850.00
100.1001.7000.100	MACO Administrators Board Meeting - 2 attendees	4.0000	250.00	1,000.00
100.1001.7000.100	MACO Budget Meetings - 1 attending	2.0000	200.00	400.00
100.1001.7000.100	MACO Summer Conference - 9 employees	9.0000	400.00	3,600.00
100.1001.7000.100	MACO Winter Conference Hotel - 8 for 2 nights	16.0000	250.00	4,000.00
100.1001.7000.100	MACO Winter Conference Registration - 9 employees	9.0000	400.00	3,600.00
100.1001.7000.100	MDGFOA Meetings - 1 attending	2.0000	200.00	400.00
100.1001.7000.100	MDGFOA Summer Conference - 3 employees	3.0000	300.00	900.00
100.1001.7000.100	Mileage Reimb Meetings/Conferences	1.0000	600.00	600.00
100.1001.7000.100	NACO Annual Conf DCHotel (3 nights) - 2	6.0000	200.00	1,200.00
100.1001.7000.100	NACO Annual Conf Meals - 2 attendees	8.0000	81.00	648.00
100.1001.7000.100	NACO Annual Conf Mileage/Parking - 2 attendees	2.0000	250.00	500.00
100.1001.7000.100	NACO Annual Conf Registration DC Feb 21-24,2026, 2 attendees	2.0000	590.00	1,180.00
100.1001.7000.100	NIGP Conf Airfare/Transportation - 1 attending	1.0000	660.00	660.00
100.1001.7000.100	NIGP Conf Hotel Denver, CO - 1 attending	5.0000	260.00	1,300.00
100.1001.7000.100	NIGP Conf Meals - 1 attending	6.0000	81.00	486.00
100.1001.7000.100	NIGP Conference Registration Denver, CO- 1 attending	1.0000	925.00	925.00
100.1001.7000.100	NIOA Conf Airfare/Transportation - 1 attending	1.0000	900.00	900.00
100.1001.7000.100	NIOA Conf Hotel Clearwater (4 nights) - 1 attending	4.0000	225.00	900.00
100.1001.7000.100	NIOA Conference Meals - 1 attending	5.0000	72.00	360.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1001 - County Commissioners				
Account 7000.100 - Travel, Training & Expense Meetings/Conferences/Shows				
100.1001.7000.100	NIOA Conference Registration Clearwater Fl - 1 attending	1.0000	650.00	650.00
	Account 7000.100 - Travel, Training & Expense Meetings/Conferences/Shows Totals	Transactions 34		\$42,801.00
Account 7000.115 - Travel, Training & Expense Mileage				
100.1001.7000.115	Mileage based on prior year expenses	1.0000	1,200.00	1,200.00
	Account 7000.115 - Travel, Training & Expense Mileage Totals	Transactions 1		\$1,200.00
	Department 1001 - County Commissioners Totals	Transactions 100		\$167,713.00
	Fund 100 - General Fund Totals	Transactions 100		\$167,713.00
	EXPENSES Totals	Transactions 100		\$167,713.00
	Grand Totals	Transactions 100		\$167,713.00

DEPARTMENT BUDGET SUMMARY

Department or Agency:	County Administration	Department Number:	1001
Fund: 100	General Fund	Function:	General Government

Mission Statement:

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

PROGRAM SERVICES: (STATISTICS)

•	Exercises overall management of 13 County departments representing , 700 County employees. Works cooperatively with six local State Agencies, six local Independent Agencies and five County agencies administered by other local elected officials. Appoints volunteer members to 38 County Boards and Commissions which serve in an advisory, supervisory, regulatory or quasi-judicial capacity with local departments and agencies.
•	Exercises local legislative function by enacting and enforcing Public Local Laws. Reviews, modifies and adopts County Plans and Policies. Oversees the Procurement Functions of Competitive Bidding process by reviewing and approving bid specifications, awarding bids.
•	Review, hold hearings, modify and annually approve the \$261 million County General Fund operating budget for FY25. Monitors budget compliance throughout the fiscal year. Reviews and approves the \$180 million Capital Improvement Plan budget and implementation.
•	County Attorney provides legal advice and professional services to County Administration and all other County departments.
•	Public Information Officer coordinates all internal and external communications of County Administration and all other County departments. Works cooperatively with other local agencies to ensure proper communications to the public and the local media.
•	Budget Office and Grants Management supports County Administration and all other County departments with budget oversight and grants coordination. Prepared 52 Fiscal Notes for the State Department of Legislative Services for House and Senate Bills in 2024.

Statistical Data:

Description of Statistal Data	Actual FY2023	Actual FY2024	Estimate FY2025	Estimate FY2026
Press Releases	92	98	95	95
Commendations	262	287	260	260
Public Information Act Requests	276	242	400	400
Legislative Services - Fiscal Notes	51	52	60	65
General Fund Actual Expenses & Estimated Budgets	\$ 220,775,959	\$ 226,183,436	\$ 261,917,617	\$ 284,574,909
Total State Grants Awarded & Monitored	\$ 9,713,420	\$ 9,045,132	\$ 5,470,574	\$ 4,783,562
Total Federal Grants Awarded & Monitored	\$ 4,671,128	\$ 3,304,491	\$ 918,099	\$ 374,013

DEPARTMENT BUDGET SUMMARY

Department or Agency:	County Administration	Department Number:	1001
Fund: 100	General Fund	Function:	General Government

Expenditures:

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Personnel Services	\$ 1,056,188	\$ 1,202,060	\$ 1,690,633	\$ 1,882,901	11.4%
Supplies & Materials	42,743	38,871	59,829	56,870	-4.9%
Maintenance & Services	40,214	31,441	45,125	41,992	-6.9%
Other Charges	37,822	45,776	64,717	68,851	6.4%
Interfund Charges	(99,164)	(103,851)	-	-	0.0%
Capital Outlay	0	0	0	0	0.0%
Total	\$ 1,077,803	\$ 1,214,297	\$ 1,860,304	\$ 2,050,614	10.2%

Staffing (Full Time Equivalent):

Position Title	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
NO FTEs/Seven Elected Commissioners	7.0	7.0	7.0	7.0	0%
Chief Administrative Officer	1.0	1.0	1.0	1.0	0%
Deputy Chief Administrative Officer	1.0	1.0	1.0	1.0	0%
County Attorney	1.0	1.0	1.0	1.0	0%
Procurement Officer	1.0	1.0	1.0	1.0	0%
Budget Officer	1.0	1.0	1.0	1.0	0%
Senior Budget Accountant	1.0	1.0	1.0	2.0	100%
Public Information Officer	1.0	1.0	1.0	1.0	0%
Legislative Analyst	0.0	0.0	1.0	1.0	0%
Executive Administrative Assistant	0.0	0.0	1.0	1.0	0%
Office Assistant V	2.0	3.0	1.0	0.0	-100%
Office Assistant IV	1.0	0.0	0.0	1.0	100%
Total	17.0	17.0	17.0	18.0	6%

Summary of Significant Budget Increase/Decrease

Description of Increase/Decrease	\$ Increase/Decrease	% Inc/(Dec)
Senior Budget Accountant Position was approved mid year FY25 outside of the budget cycle. Increase request travel and training for additional employees.	\$ 190,310	10%

Contact Information

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

Worcester County	Completed By: Kim Reynolds			Date:	3/10/2025	
Subsidiary	Vehicle Identification #	Make	Year	Model	Mileage	Driver
Administration	1GNSKFEC9KR383340	Chevy	2019	Tahoe	75,567	Weston Young
				Average Mileage	75,567	
				Usable Vehicles *	1	
*If a vehicle is not usable, do not key in mileage, or it will skew the average and count.						

1002 CIRCUIT COURT				
Department Revenue and Expenditure Summary				
Revenues:				
Revenue Category	Adopted Budget FY2025	Budget Requested FY2026	\$ Variance	% Variance
Charges for Services	\$ 5,750	\$ 5,950	\$ 200	3.5%
State Grants/Revenues	\$ 807,126	\$ 706,544	\$ (100,582)	-12.5%
Total	\$ 812,876	\$ 712,494	\$ (100,382)	-12.3%
Expenditures:				
Expenditure Category	Adopted Budget FY2025	Budget Request FY2026	\$ Variance	% Variance
Personnel Services	\$ 1,784,336	\$ 1,926,676	\$ 142,340	8.0%
Supplies & Materials	364,278	263,696	\$ (100,582)	-27.6%
Maintenance & Services	110,465	114,465	\$ 4,000	3.6%
Other Charges	10,400	8,900	\$ (1,500)	-14.4%
Capital Outlay	0	0	\$ -	0.0%
Total	\$ 2,269,479	\$ 2,313,737	\$ 44,258	2.0%
			\$ Increase/ Decrease	% Inc/(Dec)
Budget variance: Revenue is estimated decrease in AOC Security Grant. Grant expenditures have also decreased for AOC Security Grant. Personnel services increased due to 1 reclassification request.			\$ 144,640	6.4%

Revenues			1002 Circuit Court Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund										
REVENUES										
Department: 1002 - Circuit Court										
<i>CHG SVC - Charges for Services</i>										
	5070.700	Sale of Publications & Copies Circuit Court	450.00	250.00	250.00	200.00	80%	475.00	825.00	
	5120	Circuit Court Bar Library	5,000.00	5,000.00	5,000.00	0.00	0%	0.00	0.00	
	5160	Family Services Legal Fees Other	500.00	500.00	500.00	0.00	0%	2,725.00	2,825.00	
<i>AccountTotal: CHG SVC - Charges for Services</i>			\$5,950.00	\$5,750.00	\$5,750.00	\$200.00	3%	\$3,200.00	\$3,650.00	
<i>INTGOV ST - Intergovernmental - State Revenues</i>										
	5704	MD AOC Security Grant	10,134.00	110,716.00	110,716.00	(100,582.00)	-91%	83,889.00	28,130.00	Decrease in Security Grant Funding needs
	5725	Family Support Grant	418,334.00	418,334.00	418,334.00	0.00	0%	24,054.00	508,103.00	
	5757	Trial Jury Reimbursement	54,000.00	54,000.00	54,000.00	0.00	0%	25,690.00	57,075.00	
	5760	Drug Court Grant	224,076.00	224,076.00	224,076.00	0.00	0%	70,036.00	220,706.00	
<i>Account Total: INTGOV ST - Intergovernmental - State Revenues</i>			\$706,544.00	\$807,126.00	\$807,126.00	(\$100,582.00)	-12%	\$203,669.00	\$814,014.00	
Department Total: 1002 - Circuit Court			\$712,494.00	\$812,876.00	\$812,876.00	(\$100,382.00)	-12%	\$206,869.00	\$817,664.00	

Expenditures			1002 Circuit Court Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund										
EXPENSES										
Department: 1002 - Circuit Court										
<i>PERS SVCS - Personnel Services</i>										
	6000.100	Personnel Services Salaries	1,329,787.00	1,229,597.00	1,229,597.00	100,190.00	8%	598,975.81	1,183,783.26	Personnel reclass request
	6000.400	Personnel Services Overtime Pay	0.00	0.00	0.00	0.00	N/A	685.96	0.00	
	6010.020	Benefits Contingency	522.00	538.00	538.00	(16.00)	-3%	0.00	0.00	
	6010.025	Benefits Deferred Comp Match	8,000.00	8,000.00	8,000.00	0.00	0%	0.00	0.00	
	6010.030	Benefits Hospitalization Insurance	209,437.00	207,239.00	207,239.00	2,198.00	1%	94,688.48	0.00	
	6010.050	Benefits Retirement	176,596.00	147,183.00	147,183.00	29,413.00	20%	0.00	0.00	
	6010.060	Benefits Social Security Taxes	101,729.00	94,027.00	94,027.00	7,702.00	8%	43,672.48	0.00	
	6010.070	Benefits Unemployment Insurance	522.00	538.00	538.00	(16.00)	-3%	0.00	0.00	
	6010.090	Benefits Workmans Compensation Ins	26,156.00	18,690.00	18,690.00	7,466.00	40%	16,382.00	0.00	
	6010.120	Benefits Long Term Disability	1,959.00	2,018.00	2,018.00	(59.00)	-3%	0.00	0.00	
	6010.130	Benefits Life Insurance	2,220.00	2,287.00	2,287.00	(67.00)	-3%	0.00	0.00	
	6010.140	Benefits FSA & PSA Admin and EAP Program	2,403.00	2,475.00	2,475.00	(72.00)	-3%	425.72	0.00	
	6010.150	Benefits Retirement Administration Fee	2,508.00	2,583.00	2,583.00	(75.00)	-3%	0.00	0.00	
	6010.900	Benefits OPEB contribution	64,837.00	69,161.00	69,161.00	(4,324.00)	-6%	34,580.50	0.00	
<i>Account Total: PERS SVCS - Personnel Services</i>			\$1,926,676.00	\$1,784,336.00	\$1,784,336.00	\$142,340.00	8%	\$789,410.95	\$1,183,783.26	
<i>SUPP & MAT - Supplies & Materials</i>										
	6100.010	Administrative Expense Administrative Exp	2,000.00	2,000.00	2,000.00	0.00	0%	0.00	0.00	
	6100.060	Administrative Expense Books and Publications	2,000.00	2,000.00	2,000.00	0.00	0%	1,446.50	833.50	
	6100.080	Administrative Expense Copier Supplies	180.00	180.00	180.00	0.00	0%	44.09	83.52	
	6100.100	Administrative Expense Dues, Licenses & Subscriptions	4,734.00	4,734.00	4,734.00	0.00	0%	1,155.95	4,293.06	
	6100.110	Administrative Expense Envelopes	1,500.00	1,500.00	1,500.00	0.00	0%	289.92	1,411.36	
	6100.150	Administrative Expense Incentives & Events	1,515.00	1,515.00	1,515.00	0.00	0%	20.64	500.00	
	6100.190	Administrative Expense Office Supplies	7,500.00	7,500.00	7,500.00	0.00	0%	1,707.53	5,552.72	
	6100.210	Administrative Expense Paper	2,500.00	2,500.00	2,500.00	0.00	0%	701.64	2,454.83	
	6110.090	Supplies & Equipment Computers & Printers	0.00	0.00	0.00	0.00	N/A	174.59	900.00	
	6110.120	Supplies & Equipment Equipment Rental	1,000.00	1,000.00	1,000.00	0.00	0%	0.00	1,339.68	
	6110.170	Supplies & Equipment Jury Expenses	3,700.00	3,700.00	3,700.00	0.00	0%	1,236.20	2,245.36	
	6110.245	Supplies & Equipment Mobile Phones	516.00	516.00	516.00	0.00	0%	213.13	623.22	
	6110.270	Supplies & Equipment Office Equipment Repairs	300.00	300.00	300.00	0.00	0%	0.00	322.50	
	6110.280	Supplies & Equipment Office Furniture	5,590.00	5,590.00	5,590.00	0.00	0%	3,669.79	3,270.53	
	6110.290	Supplies & Equipment Other Office Equipment	810.00	810.00	810.00	0.00	0%	184.54	1,637.03	
	6130.010	Equipment Maintenance Copier Lease	8,080.00	8,080.00	8,080.00	0.00	0%	4,847.26	6,878.04	
	6130.070	Equipment Maintenance Software Maintenance Agreements	17,626.00	17,626.00	17,626.00	0.00	0%	14,360.73	18,729.27	
	6150.050	Uniforms & Personal Equipment Uniforms	500.00	500.00	500.00	0.00	0%	81.95	182.90	
	6160.040	Grant Programs Court Security Grant	10,134.00	110,716.00	110,716.00	(100,582.00)	-91%	83,890.70	65,105.93	Major security upgrades included in FY25; less costly upgrades needed in FY26.

Expenditures			1002 Circuit Court Budget Requested							
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments	
6160.060	Grant Programs Drug Treatment Court	67,396.00	67,396.00	67,396.00	0.00	0%	5,278.40	22,579.84		
6160.070	Grant Programs Family Support Services	126,115.00	126,115.00	126,115.00	0.00	0%	55,453.94	98,598.05		
<i>Account Total: SUPP & MAT - Supplies & Materials</i>		\$263,696.00	\$364,278.00	\$364,278.00	(\$100,582.00)	-28%	\$174,757.50	\$237,541.34		
<i>MAINT & SVCS - Maintenance & Services</i>										
6510.030	Legal Services Court Appointed Attorneys	12,000.00	8,000.00	8,000.00	4,000.00	50%	7,843.65	9,125.00	based on actual expenditures of FY24 and projected FY25	
6510.040	Legal Services Court Library Levy	2,000.00	2,000.00	2,000.00	0.00	0%	0.00	0.00		
6510.050	Legal Services Court Reporters	5,000.00	5,000.00	5,000.00	0.00	0%	2,050.00	3,000.00		
6510.055	Legal Services Family Support Service - Other	0.00	0.00	0.00	0.00	N/A	0.00	1,575.00		
6510.080	Legal Services Jury Per Diem	92,000.00	92,000.00	92,000.00	0.00	0%	38,560.00	76,450.00		
6550.028	Building Site Expenses Cable	265.00	265.00	265.00	0.00	0%	189.36	384.84		
6550.270	Building Site Expenses Telephone	3,200.00	3,200.00	3,200.00	0.00	0%	1,413.38	2,999.96		
<i>Account Total: MAINT & SVCS - Maintenance & Services</i>		\$114,465.00	\$110,465.00	\$110,465.00	\$4,000.00	4%	\$50,056.39	\$93,534.80		
<i>OTHR CHGS - Other Charges</i>										
7000.040	Travel, Training & Expense Continuing Education/Certificati	1,400.00	1,400.00	1,400.00	0.00	0%	0.00	368.00		
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	6,000.00	7,500.00	7,500.00	(1,500.00)	-20%	1,072.00	5,100.49	\$1,500 added last year for Magistrate training, reduced this year	
7000.115	Travel, Training & Expense Mileage	1,500.00	1,500.00	1,500.00	0.00	0%	1,021.87	972.75		
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$8,900.00	\$10,400.00	\$10,400.00	(\$1,500.00)	-14%	\$2,093.87	\$6,441.24		
Department Total: 1002 - Circuit Court		\$2,313,737.00	\$2,269,479.00	\$2,269,479.00	\$44,258.00	2%	\$1,016,318.71	\$1,521,300.64		



Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1002 - Circuit Court				
Account 6100.010 - Administrative Expense Administrative Expenses				
100.1002.6100.010	Based on trend	1.0000	2,000.00	2,000.00
	Account 6100.010 - Administrative Expense Administrative Expenses Totals	Transactions	1	\$2,000.00
Account 6100.060 - Administrative Expense Books and Publications				
100.1002.6100.060	Based on current actuals	1.0000	2,000.00	2,000.00
	Account 6100.060 - Administrative Expense Books and Publications Totals	Transactions	1	\$2,000.00
Account 6100.080 - Administrative Expense Copier Supplies				
100.1002.6100.080	Based on trend	1.0000	180.00	180.00
	Account 6100.080 - Administrative Expense Copier Supplies Totals	Transactions	1	\$180.00
Account 6100.100 - Administrative Expense Dues, Licenses & Subscriptions				
100.1002.6100.100	Annual memberships for judges/admin, subscriptions and legal	1.0000	4,734.00	4,734.00
	Account 6100.100 - Administrative Expense Dues, Licenses & Subscriptions Totals	Transactions	1	\$4,734.00
Account 6100.110 - Administrative Expense Envelopes				
100.1002.6100.110	Based on trend	1.0000	1,500.00	1,500.00
	Account 6100.110 - Administrative Expense Envelopes Totals	Transactions	1	\$1,500.00
Account 6100.150 - Administrative Expense Incentives & Events				
100.1002.6100.150	Based on trend	1.0000	1,515.00	1,515.00
	Account 6100.150 - Administrative Expense Incentives & Events Totals	Transactions	1	\$1,515.00
Account 6100.190 - Administrative Expense Office Supplies				
100.1002.6100.190	Increase based on actuals	1.0000	7,500.00	7,500.00
	Account 6100.190 - Administrative Expense Office Supplies Totals	Transactions	1	\$7,500.00
Account 6100.210 - Administrative Expense Paper				
100.1002.6100.210	Based on trend	1.0000	2,500.00	2,500.00
	Account 6100.210 - Administrative Expense Paper Totals	Transactions	1	\$2,500.00
Account 6110.120 - Supplies & Equipment Equipment Rental				
100.1002.6110.120	Water Cooler replacement and fees associated	1.0000	1,000.00	1,000.00
	Account 6110.120 - Supplies & Equipment Equipment Rental Totals	Transactions	1	\$1,000.00
Account 6110.170 - Supplies & Equipment Jury Expenses				
100.1002.6110.170	Based on trend	1.0000	3,700.00	3,700.00
	Account 6110.170 - Supplies & Equipment Jury Expenses Totals	Transactions	1	\$3,700.00
Account 6110.245 - Supplies & Equipment Mobile Phones				
100.1002.6110.245	Mobile Phone charges	1.0000	516.00	516.00
	Account 6110.245 - Supplies & Equipment Mobile Phones Totals	Transactions	1	\$516.00
Account 6110.270 - Supplies & Equipment Office Equipment Repairs				
100.1002.6110.270	Based on trend	1.0000	300.00	300.00
	Account 6110.270 - Supplies & Equipment Office Equipment Repairs Totals	Transactions	1	\$300.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1002 - Circuit Court				
Account 6110.280 - Supplies & Equipment Office Furniture				
100.1002.6110.280	Replacement furniture for chambers	1.0000	5,590.00	5,590.00
	Account 6110.280 - Supplies & Equipment Office Furniture Totals	Transactions	1	\$5,590.00
Account 6110.290 - Supplies & Equipment Other Office Equipment				
100.1002.6110.290	Based on actuals	1.0000	810.00	810.00
	Account 6110.290 - Supplies & Equipment Other Office Equipment Totals	Transactions	1	\$810.00
Account 6130.010 - Equipment Maintenance Copier Lease				
100.1002.6130.010	Increase based on actuals	1.0000	8,080.00	8,080.00
	Account 6130.010 - Equipment Maintenance Copier Lease Totals	Transactions	1	\$8,080.00
Account 6130.070 - Equipment Maintenance Software Maintenance Agreements				
100.1002.6130.070	Based on actuals	1.0000	17,626.00	17,626.00
	Account 6130.070 - Equipment Maintenance Software Maintenance Agreements Totals	Transactions	1	\$17,626.00
Account 6150.050 - Uniforms & Personal Equipment Uniforms				
100.1002.6150.050	Based on trend	1.0000	500.00	500.00
	Account 6150.050 - Uniforms & Personal Equipment Uniforms Totals	Transactions	1	\$500.00
Account 6160.040 - Grant Programs Court Security Grant				
100.1002.6160.040	Court Security Grant	1.0000	10,134.00	10,134.00
	Account 6160.040 - Grant Programs Court Security Grant Totals	Transactions	1	\$10,134.00
Account 6160.060 - Grant Programs Drug Treatment Court				
100.1002.6160.060	Grant request based on current FY award	1.0000	67,396.00	67,396.00
	Account 6160.060 - Grant Programs Drug Treatment Court Totals	Transactions	1	\$67,396.00
Account 6160.070 - Grant Programs Family Support Services				
100.1002.6160.070	Grant request based on current FY award	1.0000	126,115.00	126,115.00
	Account 6160.070 - Grant Programs Family Support Services Totals	Transactions	1	\$126,115.00
Account 6510.030 - Legal Services Court Appointed Attorneys				
100.1002.6510.030	Court Appointed Attorneys Family Law Cases	1.0000	12,000.00	12,000.00
	Account 6510.030 - Legal Services Court Appointed Attorneys Totals	Transactions	1	\$12,000.00
Account 6510.040 - Legal Services Court Library Levy				
100.1002.6510.040	Based on trend	1.0000	2,000.00	2,000.00
	Account 6510.040 - Legal Services Court Library Levy Totals	Transactions	1	\$2,000.00
Account 6510.050 - Legal Services Court Reporters				
100.1002.6510.050	Based on trend	1.0000	5,000.00	5,000.00
	Account 6510.050 - Legal Services Court Reporters Totals	Transactions	1	\$5,000.00
Account 6510.080 - Legal Services Jury Per Diem				
100.1002.6510.080	Based on trend	1.0000	92,000.00	92,000.00
	Account 6510.080 - Legal Services Jury Per Diem Totals	Transactions	1	\$92,000.00

Expense Budget Transaction Report

1002

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1002 - Circuit Court				
Account 6550.028 - Building Site Expenses Cable				
100.1002.6550.028	Based on trend	1.0000	265.00	265.00
	Account 6550.028 - Building Site Expenses Cable Totals	Transactions	1	\$265.00
Account 6550.270 - Building Site Expenses Telephone				
100.1002.6550.270	Telephone expenses based on actual costs	1.0000	3,200.00	3,200.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	1	\$3,200.00
Account 7000.040 - Travel, Training & Expense Continuing Education/Certificati				
100.1002.7000.040	Based on planned FY25 training & continuing education	1.0000	1,400.00	1,400.00
	Account 7000.040 - Travel, Training & Expense Continuing Education/Certificati Totals	Transactions	1	\$1,400.00
Account 7000.100 - Travel, Training & Expense Meetings/Conferences/Shows				
100.1002.7000.100	Based on planned training & conferences	1.0000	6,000.00	6,000.00
	Account 7000.100 - Travel, Training & Expense Meetings/Conferences/Shows Totals	Transactions	1	\$6,000.00
Account 7000.115 - Travel, Training & Expense Mileage				
100.1002.7000.115	Reduction in mileage based on trend	1.0000	1,500.00	1,500.00
	Account 7000.115 - Travel, Training & Expense Mileage Totals	Transactions	1	\$1,500.00
	Department 1002 - Circuit Court Totals	Transactions	29	\$387,061.00
	Fund 100 - General Fund Totals	Transactions	29	\$387,061.00
	EXPENSES Totals	Transactions	29	\$387,061.00
	Grand Totals	Transactions	29	\$387,061.00

DEPARTMENT BUDGET SUMMARY				
Department or Agency:	Circuit Court	Department Number:	1002	
Fund: 100	General Fund	Function:	General Government	
Mission Statement:				
The Worcester County Circuit Court is responsible for the administration of justice to the litigants it serves assuring equal access, fairness and timeliness for all matters that come before the Court.				
The Circuit Court administers multiple divisions to conduct its responsibilities. They consist of the Assignment (scheduling) Division, Jury Division, Family Services Division and Drug Court Division. Typically, there are 8000 hearings and trials scheduled before the Court each year.				
The Assignment Division schedules all case types that appear on the Court dockets. This encompasses reviewing cases for complexity and timeliness of matters scheduled before the Court and notification to all appropriate parties and counsel.				
The Jury Division processes and sends approximately 5,550 summons/qualification forms to residents of Worcester County each year, including qualified jurors who serve two Grand Jury terms and those that serve monthly on jury panels for criminal and civil cases. The forms are returned either by regular mail or online.				
The Family Services Division provides case processing & case mgmt services for all Family Law case types filed with the Court. In Family Court, one Associate Judge presides over approximately 2,400 cases per year while one Magistrate presides over approximately 1,000 cases per year.				
The Worcester County Drug Court Division serves as many as 80 adults per year who have interfaced with the judicial system due to problems with drugs and alcohol. The program participants have their cases reviewed twice per month by the presiding judicial officer. The Drug Court Division partners with multiple law enforcement and public service agencies in Worcester County to track, monitor and supervise its participants. These agencies work with the Court to reduce recidivism of substance abusing offenders thereby enhancing public safety.				
The Court launched a Mental Health Court to expand Problem Solving Court services in May, 2024. The Mental Health Court uses the Sequential Intercept Model which is the foundation of interventions for Courts and mental health consumers developed by the National Judicial Task Force to Examine State Courts' Response to Mental Illness. The program operates using existing grant funds, and the Court will seek additional grant funding as the program develops.				
The Truancy Reduction Program provides case management services and coordinates cooperative efforts between Worcester County Public Schools, the Court, community organizations, and other government agencies to address truant behavior and eradicate barriers to school attendance for youth residing in Worcester County. The program capacity allows for 45 youth, aged 5-18 to participate at a time, but services were provided to 81 participants in FY 2022.				
In addition to the Divisions mentioned above, the Court employs an Administrator, Law Clerks, Judicial Assistants, Court Reporters and Bailiffs, to support the daily functions of the Court.				
Statistical Data:				
Description of Statistical Data	Actual FY2024	Estimate FY2025	Estimate FY2026	
Total Criminal Case Filings	237	250	255	
Total Civil Case Filings	1,129	1,200	1,210	
Total Family Case Filings	566	575	590	
Total Juvenile Case Filings	61	70	90	

DEPARTMENT BUDGET SUMMARY					
Department or Agency:	Circuit Court	Department Number:	1002		
Fund: 100	General Fund	Function:	General Government		
All cases filed with the Circuit Court are subject to time standards established by the Supreme Court of Maryland.					
For example all criminal cases must reach disposition within 180 days, all general civil matters must reach disposition within 18 months, & foreclosure cases must reach disposition within 24 months. Juvenile matters, child welfare cases & some family law cases have tighter time requirements. The Circuit Court for Worcester County has consistently ranked at the highest level of compliance with time standards, and our percentages are generally commensurate with other jurisdictions.					
Expenditures:					
Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Personnel Services	\$ 1,152,432	\$ 1,183,783	\$ 1,784,336	\$ 1,926,676	8%
Supplies & Materials	\$ 183,708	\$ 237,541	\$ 364,278	\$ 263,696	-28%
Maintenance & Services	\$ 131,747	\$ 93,535	\$ 110,465	\$ 114,465	4%
Other Charges	\$ 7,503	\$ 6,441	\$ 10,400	\$ 8,900	-14%
Total	\$1,475,390	\$1,521,300	\$ 2,269,479	\$ 2,313,737	2%
Staffing (Full Time Equivalent):					
Position Title	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Court Reporter	3.0	3.0	3.0	3.0	0%
Bailiff - Contractual Per Day	1.8	1.9	1.9	1.9	0%
Family Supt SVC Co - Grant Funded	1.0	1.0	1.0	1.0	0%
Court Librarian	0.2	0.2	0.2	0.2	0%
Drug Court Case Mgr. - Grant Funded	1.0	1.0	1.0	1.0	0%
Drug Court Coordinator - Grant Funded	1.0	1.0	1.0	1.0	0%
Family Law Case Mgr./Guardianship Trust Clerk - Grant Funded	1.0	1.0	1.0	1.0	0%
Forensic Child Custody Evaluator - Grant Funded	1.0	1.0	1.0	1.0	0%
Judicial Assistant	4.0	4.0	4.0	4.0	0%
Office Assistant VI	1.0	1.0	1.0	0.0	-100%
Court Technology & Admin Specialist	0.0	0.0	0.0	1.0	100%
Criminal Assignment/Jury Supervisor	1.0	1.0	1.0	1.0	0%
Civil Assignment Commissioner	1.0	1.0	1.0	1.0	0%
Jury Commissioner	1.0	1.0	1.0	1.0	0%
Judicial Administrator	1.0	1.0	1.0	1.0	0%
Total	19.0	19.1	19.1	19.1	0%

DEPARTMENT BUDGET SUMMARY			
Department or Agency:	Circuit Court	Department Number:	1002
Fund: 100	General Fund	Function:	General Government
Summary of Significant Budget Increases/Decreases			
Description of Increase/Decrease		\$ Increase/Decrease	% Inc/(Dec)
Increase due to personnel reclass request & increase in court appt attorneys		\$ 44,258	2%
Contact Information			
Name:	Ilene Muhlberg	Address 1:	1 W. Market St, Courthouse
Title:	Court Administrator	Address 2:	Room 208
Email:	Ilene.Muhlberg@mdcourts.gov	City/State:	Snow Hill, MD
Telephone:	410-632-2342	Zip Code:	21863

1003 ORPHANS COURT				
Department Revenue and Expenditure Summary				
Revenues:				
Revenue Category	Adopted Budget FY2025	Budget Requested FY2026	\$ Variance	% Variance
			\$ -	0%
			\$ -	0%
			\$ -	0%
Total	\$ -	\$ -	\$ -	0%
Expenditures:				
Expenditure Category	Adopted Budget FY2025	Budget Request FY2026	\$ Variance	% Variance
Personnel Services	\$ 70,800	\$ 70,599	\$ (201)	0%
Supplies & Materials	2,800	2,800	\$ -	0%
Maintenance & Services	0	0	\$ -	0%
Other Charges	6,800	6,800	\$ -	0%
Capital Outlay	0	0	\$ -	0%
Total	\$ 80,400	\$ 80,199	\$ (201)	0%
			\$ Decrease in Expenses	% Inc/(Dec)
Budget variance: Expenditure shows a slight decrease in personnel benefits.			\$ (201)	-0.3%

Expenditures			1003 Orphans Court Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund										
EXPENSES										
Department: 1003 - Orphan's Court										
<i>PERS SVCS - Personnel Services</i>										
	6000.100	Personnel Services Salaries	28,501.00	28,501.00	28,501.00	0.00	0%	13,702.12	29,048.51	
	6010.020	Benefits Contingency	11.00	12.00	12.00	(1.00)	-8%	0.00	0.00	
	6010.030	Benefits Hospitalization Insurance	25,169.00	25,169.00	25,169.00	0.00	0%	12,108.68	0.00	
	6010.050	Benefits Retirement	3,785.00	3,412.00	3,412.00	373.00	11%	0.00	0.00	
	6010.060	Benefits Social Security Taxes	2,181.00	2,181.00	2,181.00	0.00	0%	774.71	0.00	
	6010.070	Benefits Unemployment Insurance	11.00	12.00	12.00	(1.00)	-8%	0.00	0.00	
	6010.090	Benefits Workmans Compensation Ins	561.00	433.00	433.00	128.00	30%	373.00	0.00	
	6010.120	Benefits Long Term Disability	42.00	47.00	47.00	(5.00)	-11%	0.00	0.00	
	6010.130	Benefits Life Insurance	48.00	53.00	53.00	(5.00)	-9%	0.00	0.00	
	6010.140	Benefits FSA & PSA Admin and EAP Program	52.00	57.00	57.00	(5.00)	-9%	9.69	0.00	
	6010.150	Benefits Retirement Administration Fee	54.00	60.00	60.00	(6.00)	-10%	12.71	0.00	
	6010.900	Benefits OPEB contribution	10,184.00	10,863.00	10,863.00	(679.00)	-6%	5,431.50	0.00	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>			\$70,599.00	\$70,800.00	\$70,800.00	(\$201.00)	0%	\$32,412.41	\$29,048.51	
<i>SUPP & MAT - Supplies & Materials</i>										
	6100.060	Administrative Expense Books and Publications	2,700.00	2,700.00	2,700.00	0.00	0%	0.00	0.00	
	6100.190	Administrative Expense Office Supplies	100.00	100.00	100.00	0.00	0%	0.00	0.00	
<i>Account Total: SUPP & MAT - Supplies & Materials</i>			\$2,800.00	\$2,800.00	\$2,800.00	\$0.00	0%	\$0.00	\$0.00	
<i>OTHR CHGS - Other Charges</i>										
	7000.020	Travel, Training & Expense Board Member Allowance	4,800.00	4,800.00	4,800.00	0.00	0%	2,799.93	4,399.89	
	7000.100	Travel, Training & Expense Meetings/Conferences/Shows	2,000.00	2,000.00	2,000.00	0.00	0%	149.23	458.77	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			\$6,800.00	\$6,800.00	\$6,800.00	\$0.00	0%	\$2,949.16	\$4,858.66	
Department Total: 1003 - Orphan's Court			\$80,199.00	\$80,400.00	\$80,400.00	(\$201.00)	0%	\$35,361.57	\$33,907.17	

Expense Budget Transaction Report

1003

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund	100 - General Fund			
Department	1003 - Orphan's Court			
Account	6100.060 - Administrative Expense Books and Publications			
100.1003.6100.060	Books & Publications based on actuals	1.0000	2,700.00	2,700.00
	Account 6100.060 - Administrative Expense Books and Publications Totals	Transactions	1	\$2,700.00
Account	6100.190 - Administrative Expense Office Supplies			
100.1003.6100.190	Office Supplies based on trend	1.0000	100.00	100.00
	Account 6100.190 - Administrative Expense Office Supplies Totals	Transactions	1	\$100.00
Account	7000.020 - Travel, Training & Expense Board Member Allowance			
100.1003.7000.020	Board member allowance	12.0000	400.00	4,800.00
	Account 7000.020 - Travel, Training & Expense Board Member Allowance Totals	Transactions	1	\$4,800.00
Account	7000.100 - Travel, Training & Expense Meetings/Conferences/Shows			
100.1003.7000.100	Meetings/Conferences	1.0000	2,000.00	2,000.00
	Account 7000.100 - Travel, Training & Expense Meetings/Conferences/Shows Totals	Transactions	1	\$2,000.00
	Department 1003 - Orphan's Court Totals	Transactions	4	\$9,600.00
	Fund 100 - General Fund Totals	Transactions	4	\$9,600.00
	EXPENSES Totals	Transactions	4	\$9,600.00
	Grand Totals	Transactions	4	\$9,600.00

DEPARTMENT BUDGET SUMMARY

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

MISSION STATEMENT:

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

PROGRAM SERVICES: (STATISTICS)

Worcester County Orphans' Court meets every Tuesday morning except for the fifth Tuesday of a month - 48 times a year.
The court may conduct judicial probate, pass orders which may be required in the course of the administration of an estate, approve administration accounts, and hold hearings if there is a problem and/or disagreement with the interested persons in the estate.
Orphans' Court has special jurisdiction, meaning it only has jurisdictional power over that which is expressly granted by the Annotated Code of Maryland.
For the calendar year 2021, the Orphans' Court held 21 hearings. The decrease in hearings was due to COVID.

Statistical Data:

Description of Statistal Data	Actual 2022	Actual 2023	Estimate FY2024	Estimate FY2025

Expenditures:

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Personnel Services	\$25,154	\$29,049	\$70,800	\$70,599	-0.3%
Supplies & Materials	2,632	0	2,800	2,800	0.0%
Other Charges	4,800	4,858	6,800	6,800	0.0%
Total	32,586	33,907	80,400	80,199	-0.3%

Staffing (Full Time Equivalent):

Position Title	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Orphans Court Judge - Elected	3.0	3.0	3.0	3.0	0%
Total	3.0	3.0	3.0	3.0	0%

Summary of Significant Budget Increases/Decreases

Description of Increase/Decrease	\$ Increase/Decrease	% Inc/(Dec)
No requested increases	\$ (201)	0%

Contact Information

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

1004 STATES ATTORNEY				
Department Revenue and Expenditure Summary				
Revenues:				
Revenue Category	Adopted Budget FY2025	Budget Request FY2026	\$ Variance	% Variance
Charges for Services	\$ 70,000	\$ 70,000	\$ -	0%
Federal Grants	\$ 494,294	\$ -	\$ (494,294)	-100%
State Grants	\$ 50,000	\$ 46,000	\$ (4,000)	-8%
Total	\$ 614,294	\$ 116,000	\$ (498,294)	-81%
Expenditures:				
Expenditure Category	Adopted Budget FY2025	Budget Request FY2026	\$ Variance	% Variance
Personnel Services	\$ 4,592,627	\$ 4,443,852	\$ (148,775)	-3%
Supplies & Materials	113,947	114,964	\$ 1,017	1%
Maintenance & Services	24,250	24,250	\$ -	0%
Other Charges	24,350	26,755	\$ 2,405	10%
Capital Outlay	0	0	\$ -	0%
Total	\$ 4,755,174	\$ 4,609,821	\$ (145,353)	-3%
			\$ Increase in Exp over Revenue	% Inc/(Dec)
Budget variance: Estimate of no federal grant revenue in FY26 which reduces revenue by 81%. Expenditure decrease in positions due to grant completion. Increase in various personnel reclassification requests.			\$ 352,941	7%

Revenues			1004 State's Attorney Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund										
REVENUES										
Department: 1004 - State's Attorney										
CHG SVC - Charges for Services										
	5155	CommunityService Fees	70,000.00	70,000.00	70,000.00	0.00	0%	55,810.00	70,515.00	
Account Classification Total: CHG SVC - Charges for Services			\$70,000.00	\$70,000.00	\$70,000.00	\$0.00	0%	\$55,810.00	\$70,515.00	
INTGOV FED - Intergovernmental - Federal Revenues										
	5774	Grant Programs - St Atty Federal	0.00	494,294.00	494,294.00	(494,294.00)	-100%	(10,133.00)	512,921.00	Grant funding ended
Account Total: INTGOV FED - Intergovernmental - Federal Revenues			\$0.00	\$494,294.00	\$494,294.00	(\$494,294.00)	-100%	(\$10,133.00)	\$512,921.00	
INTGOV ST - Intergovernmental - State Revenues										
	5712	GOCCP Grant	46,000.00	50,000.00	50,000.00	(4,000.00)	-8%	0.00	109,713.00	MCIN grant funding award reduced by GOCCP in FY 25.
Account Total: INTGOV ST - Intergovernmental - State Revenues			\$46,000.00	\$50,000.00	\$50,000.00	(\$4,000.00)	-8%	\$0.00	\$109,713.00	
Department Total: 1004 - State's Attorney			\$116,000.00	\$614,294.00	\$614,294.00	(\$498,294.00)	-81%	\$45,677.00	\$693,149.00	

Expenditures			1004 State's Attorney Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund										
EXPENSES										
Department: 1004 - State's Attorney										
PERS SVCS - Personnel Services										
	6000.100	Personnel Services Salaries	3,214,463.00	3,367,777.00	3,367,777.00	(153,314.00)	-5%	1,391,466.85	3,006,187.92	Federal grant funding ended/positions eliminated
	6000.400	Personnel Services Overtime Pay	0.00	0.00	0.00	0.00	N/A	1,479.69	45,086.96	
	6010.020	Benefits Contingency	1,263.00	1,476.00	1,476.00	(213.00)	-14%	0.00	0.00	
	6010.025	Benefits Deferred Comp Match	20,000.00	20,000.00	20,000.00	0.00	0%	0.00	0.00	
	6010.030	Benefits Hospitalization Insurance	327,450.00	334,089.00	334,089.00	(6,639.00)	-2%	156,405.19	0.00	
	6010.050	Benefits Retirement	426,881.00	403,123.00	403,123.00	23,758.00	6%	0.00	0.00	
	6010.060	Benefits Social Security Taxes	245,126.00	228,425.00	228,425.00	16,701.00	7%	102,590.13	0.00	
	6010.070	Benefits Unemployment Insurance	1,261.00	1,476.00	1,476.00	(215.00)	-15%	0.00	0.00	
	6010.090	Benefits Workmans Compensation Ins	63,227.00	51,258.00	51,258.00	11,969.00	23%	44,730.00	0.00	
	6010.120	Benefits Long Term Disability	4,736.00	5,534.00	5,534.00	(798.00)	-14%	0.00	0.00	
	6010.130	Benefits Life Insurance	5,367.00	6,272.00	6,272.00	(905.00)	-14%	0.00	0.00	
	6010.140	Benefits FSA & PSA Admin and EAP Program	5,809.00	6,789.00	6,789.00	(980.00)	-14%	1,162.37	0.00	
	6010.150	Benefits Retirement Administration Fee	6,062.00	7,084.00	7,084.00	(1,022.00)	-14%	1,526.06	0.00	
	6010.900	Benefits OPEB contribution	122,207.00	159,324.00	159,324.00	(37,117.00)	-23%	79,662.00	0.00	
Account Classification Total: PERS SVCS - Personnel Services			\$4,443,852.00	\$4,592,627.00	\$4,592,627.00	(\$148,775.00)	-3%	\$1,779,022.29	\$3,051,274.88	
SUPP & MAT - Supplies & Materials										
	6100.010	Administrative Expense Administrative Expenses	4,000.00	4,000.00	4,000.00	0.00	0%	499.55	2,920.21	
	6100.100	Administrative Expense Dues, Licenses & Subscriptions	7,900.00	9,049.00	9,049.00	(1,149.00)	-13%	3,436.25	8,469.35	decrease in number of attorney positions
	6100.160	Administrative Expense Legal Books & Publications	1,485.00	3,065.00	3,065.00	(1,580.00)	-52%	1,814.13	2,119.32	decrease due to use of electronic resources
	6100.190	Administrative Expense Office Supplies	9,100.00	9,000.00	9,000.00	100.00	1%	1,136.13	6,035.14	
	6110.090	Supplies & Equipment Computers & Printers	6,720.00	4,100.00	4,100.00	2,620.00	64%	3,570.00	2,000.55	more staff using laptops vs. desktops
	6110.245	Supplies & Equipment Mobile Phones	12,480.00	12,480.00	12,480.00	0.00	0%	5,048.08	13,198.92	
	6110.280	Supplies & Equipment Office Furniture	2,000.00	2,000.00	2,000.00	0.00	0%	0.00	379.57	
	6110.290	Supplies & Equipment Other Office Equipment	2,000.00	2,000.00	2,000.00	0.00	0%	0.00	1,062.06	
	6110.390	Supplies & Equipment Small Equipment	2,000.00	2,000.00	2,000.00	0.00	0%	77.19	1,021.60	
	6130.010	Equipment Maintenance Copier Lease	8,004.00	10,020.00	10,020.00	(2,016.00)	-20%	3,034.60	10,810.05	decreased usage due to case management
	6130.040	Equipment Maintenance MILES Computer Chg/MDT User Fees	0.00	0.00	0.00	0.00	N/A	23.67	0.00	
	6130.070	Equipment Maintenance Software Maintenance Agreements	58,471.00	54,471.00	54,471.00	4,000.00	7%	52,403.22	32,870.00	increase in maintenance fees
	6150.050	Uniforms & Personal Equipment Uniforms	804.00	1,762.00	1,762.00	(958.00)	-54%	0.00	647.88	one-time equipment purchase completed in FY25
	6160.075	Grant Programs Federal Funds	0.00	0.00	0.00	0.00	N/A	2,622.54	15,885.30	
Account Classification Total: SUPP & MAT - Supplies & Materials			\$114,964.00	\$113,947.00	\$113,947.00	\$1,017.00	1%	\$73,665.36	\$97,419.95	
MAINT & SVCS - Maintenance & Services										
	6510.090	Legal Services Prosecution Expenses	2,500.00	2,500.00	2,500.00	0.00	0%	0.00	648.64	
	6510.105	Legal Services Appeal Expenses	2,700.00	2,700.00	2,700.00	0.00	0%	2,594.76	1,607.02	
	6510.110	Legal Services Transcripts	5,000.00	5,000.00	5,000.00	0.00	0%	360.44	4,041.80	
	6540.020	Vehicle Operating Expenses Fuel - WC Fleet	8,000.00	8,000.00	8,000.00	0.00	0%	4,048.62	5,582.31	

Expenditures			1004 State's Attorney Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
	6540.030	Vehicle Operating Expenses Vehicle Maintenance	3,000.00	3,000.00	3,000.00	0.00	0%	272.61	1,814.81	
	6540.040	Vehicle Operating Expenses Vehicle Registration	0.00	0.00	0.00	0.00	N/A	0.00	100.00	
	6550.028	Building Site Expenses Cable	1,550.00	1,550.00	1,550.00	0.00	0%	726.60	1,492.99	
	6550.270	Building Site Expenses Telephone	1,500.00	1,500.00	1,500.00	0.00	0%	429.07	1,260.43	
Account Total: MAINT & SVCS - Maintenance & Services			\$24,250.00	\$24,250.00	\$24,250.00	\$0.00	0%	\$8,432.10	\$16,548.00	
OTHR CHGS - Other Charges										
	7000.080	Travel, Training & Expense Extradition Exp	14,000.00	14,000.00	14,000.00	0.00	0%	10,120.74	3,742.05	
	7000.100	Travel, Training & Expense Meetings/Conferences/Shows	12,755.00	10,350.00	10,350.00	2,405.00	23%	3,615.56	11,799.44	additional trainings to maintain certifications
	7000.115	Travel, Training & Expense Mileage	0.00	0.00	0.00	0.00	N/A	0.00	464.33	
	7000.130	Travel, Training & Expense Witness Exp	0.00	0.00	0.00	0.00	N/A	309.13	919.15	
Account Classification Total: OTHR CHGS - Other Charges			\$26,755.00	\$24,350.00	\$24,350.00	\$2,405.00	10%	\$14,045.43	\$16,924.97	
CAP EQ - Capital Equipment										
	9010.010	Capital Equipment New Vehicles	0.00	0.00	0.00	0.00	N/A	0.00	39,475.00	
Account Classification Total: CAP EQ - Capital Equipment			\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	\$39,475.00	
Department Total: 1004 - State's Attorney			\$4,609,821.00	\$4,755,174.00	\$4,755,174.00	(\$145,353.00)	-3%	\$1,875,165.18	\$3,221,642.80	

Expense Budget Transaction Report

1004

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund	100 - General Fund			
Department	1004 - State's Attorney			
Account	6100.010 - Administrative Expense Administrative Expenses			
100.1004.6100.010	Administrative Expenses	1.0000	3,850.00	3,850.00
100.1004.6100.010	Public Official Bond Payment - Elected SA	1.0000	150.00	150.00
Account 6100.010 - Administrative Expense Administrative Expenses Totals		Transactions	2	\$4,000.00
Account	6100.100 - Administrative Expense Dues, Licenses & Subscriptions			
100.1004.6100.100	Cellebrite Certification Renewal	1.0000	330.00	330.00
100.1004.6100.100	Client Protection Fund	16.0000	130.00	2,080.00
100.1004.6100.100	Lexis Nexis Subscription	12.0000	163.00	1,956.00
100.1004.6100.100	MAGLOCEN Dues	1.0000	400.00	400.00
100.1004.6100.100	MILES/NCIC User Fees	11.0000	84.00	924.00
100.1004.6100.100	MSAA Dues	16.0000	40.00	640.00
100.1004.6100.100	Notary Renewal	2.0000	35.00	70.00
100.1004.6100.100	TLO Subscription	12.0000	100.00	1,200.00
100.1004.6100.100	Worcester County Bar Association Dues (Exec. Team Attorneys)	4.0000	75.00	300.00
Account 6100.100 - Administrative Expense Dues, Licenses & Subscriptions Totals		Transactions	9	\$7,900.00
Account	6100.160 - Administrative Expense Legal Books & Publications			
100.1004.6100.160	MD Court Rules	1.0000	295.00	295.00
100.1004.6100.160	MD Criminal Code Annotated	4.0000	115.00	460.00
100.1004.6100.160	MD Evidence Manual	1.0000	330.00	330.00
100.1004.6100.160	MD Traffic Article Annotated	4.0000	100.00	400.00
Account 6100.160 - Administrative Expense Legal Books & Publications Totals		Transactions	4	\$1,485.00
Account	6100.190 - Administrative Expense Office Supplies			
100.1004.6100.190	File Folders and Binders	1.0000	500.00	500.00
100.1004.6100.190	Other Office Supplies	1.0000	2,000.00	2,000.00
100.1004.6100.190	Paper Supplies	1.0000	5,000.00	5,000.00
100.1004.6100.190	Plaques and Awards	5.0000	70.00	350.00
100.1004.6100.190	Presentation Materials	1.0000	500.00	500.00
100.1004.6100.190	USB's and Recordable CD's	1.0000	250.00	250.00
100.1004.6100.190	Writing Implements	1.0000	500.00	500.00
Account 6100.190 - Administrative Expense Office Supplies Totals		Transactions	7	\$9,100.00
Account	6110.090 - Supplies & Equipment Computers & Printers			
100.1004.6110.090	Replacement Laptop Computer	3.0000	1,800.00	5,400.00
100.1004.6110.090	Replacement Mini Desktop Computer - Not Monitors	3.0000	440.00	1,320.00
Account 6110.090 - Supplies & Equipment Computers & Printers Totals		Transactions	2	\$6,720.00
Account	6110.245 - Supplies & Equipment Mobile Phones			
100.1004.6110.245	Annual Mobile Phone plus Hotspot Service Fee	12.0000	990.00	11,880.00
100.1004.6110.245	Replacement Mobile Phones	12.0000	50.00	600.00
Account 6110.245 - Supplies & Equipment Mobile Phones Totals		Transactions	2	\$12,480.00

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Expense Budget Transaction Report

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1004 - State's Attorney				
Account 6110.280 - Supplies & Equipment Office Furniture				
100.1004.6110.280	Office Furniture	1.0000	2,000.00	2,000.00
	Account 6110.280 - Supplies & Equipment Office Furniture Totals	Transactions	1	\$2,000.00
Account 6110.290 - Supplies & Equipment Other Office Equipment				
100.1004.6110.290	Office Equipment	1.0000	2,000.00	2,000.00
	Account 6110.290 - Supplies & Equipment Other Office Equipment Totals	Transactions	1	\$2,000.00
Account 6110.390 - Supplies & Equipment Small Equipment				
100.1004.6110.390	Small Equipment	1.0000	2,000.00	2,000.00
	Account 6110.390 - Supplies & Equipment Small Equipment Totals	Transactions	1	\$2,000.00
Account 6130.010 - Equipment Maintenance Copier Lease				
100.1004.6130.010	5 Leased Copiers	12.0000	667.00	8,004.00
	Account 6130.010 - Equipment Maintenance Copier Lease Totals	Transactions	1	\$8,004.00
Account 6130.070 - Equipment Maintenance Software Maintenance Agreements				
100.1004.6130.070	AXON Contract	1.0000	23,401.00	23,401.00
100.1004.6130.070	Interface Maintenance - MDEC	1.0000	2,000.00	2,000.00
100.1004.6130.070	PbK E-Discovery	1.0000	2,750.00	2,750.00
100.1004.6130.070	PbK Hosting Fee	47.0000	150.00	7,050.00
100.1004.6130.070	PbK Maintenance Fee	47.0000	450.00	21,150.00
100.1004.6130.070	PbK Storage Fee	4.0000	500.00	2,000.00
100.1004.6130.070	Quicken Annual Maintenance Fee	1.0000	120.00	120.00
	Account 6130.070 - Equipment Maintenance Software Maintenance Agreements Totals	Transactions	7	\$58,471.00
Account 6150.050 - Uniforms & Personal Equipment Uniforms				
100.1004.6150.050	New Short Sleeve Polo (All Staff)	3.0000	31.50	95.00
100.1004.6150.050	Replacement 2nd Short Sleeve Polo - Inv/Vic Wit	5.0000	31.50	158.00
100.1004.6150.050	Replacement Inv Jacket	2.0000	118.00	236.00
100.1004.6150.050	Replacement Short Sleeve Polo	10.0000	31.50	315.00
	Account 6150.050 - Uniforms & Personal Equipment Uniforms Totals	Transactions	4	\$804.00
Account 6510.090 - Legal Services Prosecution Expenses				
100.1004.6510.090	Expert Witness Testimony	1.0000	1,000.00	1,000.00
100.1004.6510.090	Lab Testing	1.0000	500.00	500.00
100.1004.6510.090	Walter Lomax Hearing	1.0000	1,000.00	1,000.00
	Account 6510.090 - Legal Services Prosecution Expenses Totals	Transactions	3	\$2,500.00
Account 6510.105 - Legal Services Appeal Expenses				
100.1004.6510.105	Appellate Court Copies Fee	12.0000	35.00	420.00
100.1004.6510.105	Appellate Court Transcript Fees	6.0000	380.00	2,280.00
	Account 6510.105 - Legal Services Appeal Expenses Totals	Transactions	2	\$2,700.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund	100 - General Fund			
Department	1004 - State's Attorney			
Account	6510.110 - Legal Services Transcripts			
100.1004.6510.110	Circuit Court Audio of Proceeding Expense	10.0000	25.00	250.00
100.1004.6510.110	Court Reporter Transcript Expense	1.0000	4,375.00	4,375.00
100.1004.6510.110	District Court Audio of Proceeding Expense	25.0000	15.00	375.00
Account 6510.110 - Legal Services Transcripts Totals		Transactions	3	\$5,000.00
Account	6540.020 - Vehicle Operating Expenses Fuel - WC Fleet			
100.1004.6540.020	Chevrolet Tahoe - Dave Sharp	1.0000	1,750.00	1,750.00
100.1004.6540.020	Ford Explorer - Extra Pool Vehicle	1.0000	1,000.00	1,000.00
100.1004.6540.020	Ford Explorer - Leslie Mulligan	1.0000	1,750.00	1,750.00
100.1004.6540.020	Ford Explorer - Ray Austin	1.0000	1,750.00	1,750.00
100.1004.6540.020	Ford Explorer - Ronnie Townsend	1.0000	1,750.00	1,750.00
Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet Totals		Transactions	5	\$8,000.00
Account	6540.030 - Vehicle Operating Expenses Vehicle Maintenance			
100.1004.6540.030	Annual Maintenance	1.0000	3,000.00	3,000.00
Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance Totals		Transactions	1	\$3,000.00
Account	6550.028 - Building Site Expenses Cable			
100.1004.6550.028	Cable	1.0000	1,550.00	1,550.00
Account 6550.028 - Building Site Expenses Cable Totals		Transactions	1	\$1,550.00
Account	6550.270 - Building Site Expenses Telephone			
100.1004.6550.270	Telephone	1.0000	1,500.00	1,500.00
Account 6550.270 - Building Site Expenses Telephone Totals		Transactions	1	\$1,500.00
Account	7000.080 - Travel, Training & Expense Extradition Expense			
100.1004.7000.080	Extradition	1.0000	14,000.00	14,000.00
Account 7000.080 - Travel, Training & Expense Extradition Expense Totals		Transactions	1	\$14,000.00
Account	7000.100 - Travel, Training & Expense Meetings/Conferences/Shows			
100.1004.7000.100	Crimes Against Children Conference - Dallas, TX	1.0000	2,100.00	2,100.00
100.1004.7000.100	Homicide Investigation Seminar1	1.0000	2,000.00	2,000.00
100.1004.7000.100	Legal Education	1.0000	5,000.00	5,000.00
100.1004.7000.100	MARGIN Gang Training	1.0000	750.00	750.00
100.1004.7000.100	MSAA Summer Conference - ASA	15.0000	120.00	1,800.00
100.1004.7000.100	MSAA Summer Conference - SA	1.0000	200.00	200.00
100.1004.7000.100	MSAA Summer Conference CARES Team	6.0000	80.00	480.00
100.1004.7000.100	Problem-Solving Court Symposium	1.0000	125.00	125.00
100.1004.7000.100	Roper Victim Assistance Academy	1.0000	300.00	300.00
Account 7000.100 - Travel, Training & Expense Meetings/Conferences/Shows Totals		Transactions	9	\$12,755.00
Department 1004 - State's Attorney Totals		Transactions	67	\$165,969.00
Fund 100 - General Fund Totals		Transactions	67	\$165,969.00
EXPENSES Totals		Transactions	67	\$165,969.00

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OFFICE OF THE STATE'S ATTORNEY FOR WORCESTER COUNTY 1004

Kristin Heiser
State's Attorney



106 Franklin Street
Snow Hill, MD 21863

Circuit Court Division (410) 632-2166
Fax (410) 632-3250
www.worcestersao.com

District Court Division (410) 632-2177
Fax (410) 632-2175
sao@co.worcester.md.us

January 21, 2025

Worcester County Commissioners
1 West Market Street
Snow Hill, Maryland 21863

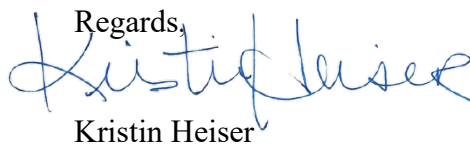
Dear Commissioners:

The primary budgetary goal for the Office of the State's Attorney in fiscal year 2026 remains to obtain an adequate amount of office space. In fiscal year 2023, the Office of the State's Attorney grew from a staff of 24 to a staff of 36, but no additional office space was provided to house new employees. As a result, staff are still working out of 4 different office spaces several years later. To ensure that we continue to serve our community in the professional manner they deserve, I ask that you prioritize the provision of office space sufficient for my team, who have been working diligently but as divided units for too long. I am hopeful that fiscal year 2026 is the year in which a comprehensive and lasting solution is reached.

To address law enforcement's ongoing recruitment deficits, I am requesting authorization to offer competitive paid summer internships to law students, which would give Worcester County an edge in recruiting qualified attorneys interested in becoming prosecutors. As part of a continued effort to retain the best possible staff, I am also requesting that the legal assistant positions and the victim-witness coordinator positions be reclassified to Grade 14 and Grade 18, respectively, as those classifications are more appropriate given the knowledge, skills, training and qualifications required of these positions, and more consistent with the classifications of other similarly situated county positions.

The remainder of our budgetary request involves merit-based salary increases for staff, which are detailed in a personnel budget memorandum and in the accompanying Personnel Request Change Forms. These modest increases can be accomplished at little cost to the county taxpayer and serve to ensure they will retain the best team of prosecutors and support staff working diligently to keep the county safe and hold offenders accountable.

I look forward to being able to discuss these budgetary matters with you in more detail throughout this process. I thank you in advance for your thoughtful consideration.

Regards,

Kristin Heiser

DEPARTMENT BUDGET SUMMARY

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

Mission Statement:

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

Program Services: (Statistics)

•	Executive Leadership Team: As the Chief Law Enforcement Officer in Worcester County, the State's Attorney is responsible for the enforcement efforts of all police agencies operating to protect and serve the citizens and visitors of Worcester County, Maryland. The State's Attorney's Executive Leadership Team includes the Deputy State's Attorney, Circuit Court Division Chief, District Court Division Chief, Chief Investigator, Administrative Supervisor and Administrative Services
•	Circuit Court Division: Responsible for the preparation and prosecution of all criminal cases in the Circuit Court, including serious felony offenses, jury trial prayers, appeals and ancillary civil proceedings. There are 10 attorneys, supported by legal assistants, investigators and 3 victim-witness coordinators, who prosecute over 1,000 criminal cases each year. These attorneys also represent the State at hearings for violations of probation and other post-disposition hearings, and participate in various meetings to ensure victims receive support.
•	District Court Division: Responsible for the preparation and prosecution of all criminal cases and must-appear traffic offenses at 2 District Court locations. There are 5 attorneys, supported by legal assistants, investigators and 3 victim-witness coordinators, who prosecute over 15,000 criminal and traffic cases each year.
•	Juvenile Proceedings: Responsible for the preparation and prosecution of all criminal offenses committed by a minor. Juvenile proceedings are handled by Circuit Court and District Court Division prosecutors dependent upon court jurisdiction. Prosecutors who handle these cases collaborate with the Department of Juvenile Services, Worcester County Public Schools and a variety of behavioral health and other service providers in an effort to rehabilitate youthful offenders.
•	Services Division: Responsible for supporting victims and their families throughout the criminal justice process, including coordinating resources and services, accompaniment to court, assistance with victim impact statement and trial preparation, and providing information post-disposition. The services division personnel also focus on crime and victimization prevention in vulnerable communities and provides referrals for those in need throughout Worcester County.
•	Investigation and Supervision Division: Responsible for assisting attorneys with case preparation tasks, including identifying and locating necessary witnesses, obtaining records and other supporting documentation, and collecting and providing intelligence to allied agencies. Staff also assist prosecutors in monitoring defendants to ensure safety of victims and compliance with court orders.

Statistical Data:

Description of Statistal Data	Actual 2021	Actual 2022	Actual 2023	Estimate FY2024
# of Newly Filed Cases in Circuit Court	773	700	667	700
# of Newly Filed Cases in District Court	21439	21215	14338	15000

DEPARTMENT BUDGET SUMMARY

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

Expenditures:

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Personnel Services	\$ 2,495,304	\$ 2,976,637	4,592,627	\$4,443,852	-3%
Supplies & Equipment	\$ 316,276	97,420	113,947	114,964	1%
Maintenance & Services	19,848	16,548	24,250	24,250	0%
Other Charges	21,677	16,925	24,350	26,755	10%
Capital Outlay	0	39,475	0	0	0%
Total	\$ 2,853,105	\$ 3,147,005	\$ 4,755,174	\$4,609,821	-3.1%

Staffing (Full Time Equivalent):

Position Title	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
State's Attorney	1.0	1.0	1.0	1.0	0%
Deputy State's Attorney	0.0	1.0	1.0	1.0	0%
Circuit Court Division Chief	0.0	0.0	0.0	1.0	100%
District Court Division Chief	0.0	1.0	1.0	1.0	0%
Assistant State's Attorney	16.0	14.0	13.0	11.0	-15%
Chief Investigator	1.0	1.0	1.0	1.0	0%
Special Investigator	1.0	4.0	4.0	2.0	-50%
Digital Forensics Examiner	0.0	0.0	1.0	1.0	0%
Supervision Coordinator	0.0	1.0	1.0	1.0	0%
Diversions Program Coordinator	1.0	0.0	0.0	0.0	0%
Victim Witness Coordinator	2.0	6.0	6.0	6.0	0%
Administrative Service Coordinator	1.0	1.0	1.0	1.0	0%
Legal Assistant	13.0	10.5	10.5	8.0	-24%
Administrative Supervisor	0.0	1.0	1.0	1.0	0%
Total	36.0	41.5	41.5	36.0	-13%

Summary of Significant Budget Increases/Decreases

Description of Increase/Decrease	\$ Increase/Decrease	% Inc/(Dec)
Decrease in revenue and expenses due to Federal Grant ending which caused a decrease in staff. Slight increase in expenditures due to reclassification request for legal assistants and victim witness coordinators, and requested salary increases for staff.	\$ (145,353)	-3%

Contact Information:

Name:	Kris Heiser	Address 1:	The William G. Kerbin, Jr. Building
Title:	State's Attorney	Address 2:	106 Franklin Street
Email:	kheiser@co.worcester.md.us	City/State:	Snow Hill, MD
Telephone:	410-632-2166	Zip Code:	21863

WORCESTER COUNTY

PERSONAL COMPUTER FORM
FY2026Department/Agency Name: State's AttorneyDepartment No. 100.1004

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

<u>N or R</u>	<u>Description:</u>	<u>Qty:</u>	<u>Cost:</u>	<u>Total:</u>	
R	Mini Computer	MinisForum Mini Dektop	3	\$440	\$1,320
	Laptop**	Dell Latitude w/docking **		\$2,100	\$0
	** with docking station				
R	Laptop only	Laptop w/o docking stn	3	\$1,800	\$5,400
	Desktop w/dual video card	Dell Optiplex ***		\$1,370	\$0
	***does not include monitor				
	Docking Station	Dell Dock Station Replicator		\$300	\$0
	24" Monitor	Single Monitor		\$175	\$0
	32" Monitor	Single Monitor		\$280	
	Laptop Tote	Laptop Canvas Tote		\$20	\$0
	Adobe Acrobat	Standard Software		\$240	\$0
TOTAL TO KEY TO ACCOUNT 6110.090					\$6,720

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

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

Reason:**Computer # (i.e. WCIT0001):**warranty expiration/incompatibility with required system updatesTBD

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

Worcester County Completed By: Kristin Heiser

Date: 1/17/2025

<u>Subsidiary</u>	<u>Vehicle Identification #</u>	<u>Make</u>	<u>Year</u>	<u>Model</u>	<u>Mileage</u>	<u>Driver</u>
STATE'S ATTORNEY	1GNSKLED6NR235917	Chevrolet	2022	Tahoe	32,816	Dave Sharp
STATE'S ATTORNEY	1FMSK8DH0NGC27653	Ford	2022	Explorer	10,764	Ronnie Townsend
STATE'S ATTORNEY	1FMSK8DH5NGC47123	Ford	2022	Explorer	15,352	Ray Austin
STATE'S ATTORNEY	1FMSK8DH3PGC35314	Ford	2024	Explorer	13,681	Pool Vehicle
STATE'S ATTORNEY	1FMSK8DHXNGC44542	Ford	2022	Explorer	34,266	Leslie Mulligan
Usable Vehicles *					5	

1005 TREASURERS				
Department Revenue and Expenditure Summary				
Revenues:				
Revenue Category	Adopted Budget FY2025	Budget Request FY2026	\$ Variance	% Variance
Property Taxes	\$ 174,036,523	\$ 192,047,762	\$ 18,011,239	10%
Other Taxes	\$ 14,225,000	\$ 15,450,000	\$ 1,225,000	9%
Interest on Investments	\$ 6,000,000	\$ 5,000,000	\$ (1,000,000)	-17%
Miscellaneous (Tax Sale)	\$ 13,500	\$ 17,500	\$ 4,000	30%
Total	\$ 194,275,023	\$ 212,515,262	\$ 18,240,239	9%
Expenditures:				
Expenditure Category	Adopted Budget FY2025	Budget Request FY2026	\$ Variance	% Variance
Personnel Services	\$ 1,677,387	\$ 1,733,245	\$ 55,858	3%
Supplies & Materials	184,155	193,610	\$ 9,455	5%
Maintenance & Services	2,900	2,940	\$ 40	1%
Other Charges	17,550	16,225	\$ (1,325)	-8%
Capital Outlay	0	0	\$ -	0%
Total	\$ 1,881,992	\$ 1,946,020	\$ 64,028	3%
			\$ Increase in Revenue over Exp	% Inc/(Dec)
Budget variance: Revenue is estimated to increase from property taxes.			\$ 18,176,211	966%

Revenues			1005 Treasurer's Office Budget Requested							
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments	
Fund: 100 - General Fund										
REVENUES										
Department: 1005 - Treasurer's Office										
Location: 010 - Treasurer's Office										
<i>PROP TAX - Property Taxes</i>										
4000	Full Year Real Property Taxes	189,721,243.00	169,574,541.00	169,574,541.00	20,146,702.00	12%	170,302,576.00	152,260,586.00		
4010	Personal Property Taxes	143,651.00	301,031.00	301,031.00	(157,380.00)	-52%	164,350.00	151,464.00		
4020	Corporation Property Taxes	4,081,350.00	3,712,719.00	3,712,719.00	368,631.00	10%	4,158,369.00	4,344,425.00		
4030	Railroad & Utility Property Tax	5,120,278.00	5,032,714.00	5,032,714.00	87,564.00	2%	3,947,845.00	4,927,319.00		
4035	Railroad Real Property	2,282.00	2,256.00	2,256.00	26.00	1%	0.00	24,221.00		
4040	Half Year Real Property Taxes	232,575.00	190,125.00	190,125.00	42,450.00	22%	308.00	268,663.00		
4050	Tax Additions & Abatements	(208,200.00)	(208,200.00)	(208,200.00)	0.00	0%	(158,945.00)	(198,937.00)		
4060	Interest on Delinquent Taxes	800,000.00	750,000.00	750,000.00	50,000.00	7%	418,976.00	789,241.00		
4070	Discounts Allowed on Taxes	(550,000.00)	(500,000.00)	(500,000.00)	(50,000.00)	10%	(572,698.00)	(506,305.00)		
4080	Tax Credits For Assessment I	(7,295,417.00)	(4,818,663.00)	(4,818,663.00)	(2,476,754.00)	51%	(4,813,159.00)	(2,951,307.00)		
<i>Account Classification Total: PROP TAX - Property Taxes</i>		\$192,047,762.00	\$174,036,523.00	\$174,036,523.00	\$18,011,239.00	10%	\$173,447,622.00	\$159,109,370.00		
<i>OTHER TAX - Other Taxes</i>										
4210	Recordation Taxes	9,450,000.00	8,725,000.00	8,725,000.00	725,000.00	8%	4,341,294.00	9,188,870.00		
4340	Transfer Tax	6,000,000.00	5,500,000.00	5,500,000.00	500,000.00	9%	3,694,764.00	6,141,189.00		
<i>Account Classification Total: OTHER TAX - Other Taxes</i>		\$15,450,000.00	\$14,225,000.00	\$14,225,000.00	\$1,225,000.00	9%	\$8,036,058.00	\$15,330,059.00		
<i>INT/PEN - Interest & Penalties</i>										
4700	Interest On Investments	5,000,000.00	6,000,000.00	6,000,000.00	(1,000,000.00)	-17%	5,158,055.00	7,667,747.00		
<i>Account Classification Total: INT/PEN - Interest & Penalties</i>		\$5,000,000.00	\$6,000,000.00	\$6,000,000.00	(\$1,000,000.00)	-17%	\$5,158,055.00	\$7,667,747.00		
<i>MISC - Miscellaneous</i>										
4875	Tax Sale Revenue	17,500.00	13,500.00	13,500.00	4,000.00	30%	0.00	22,159.00		
<i>Account Classification Total: MISC - Miscellaneous</i>		\$17,500.00	\$13,500.00	\$13,500.00	\$4,000.00	30%	\$0.00	\$22,159.00		
Department Total: 1005 - Treasurer's Office		\$212,515,262.00	\$194,275,023.00	\$194,275,023.00	\$18,240,239.00	9%	\$186,641,735.00	\$182,129,335.00		

Expenditures			1005 Treasurer's Office Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund										
EXPENSES										
Department: 1005 - Treasurer's Office										
Location: 010 - Treasurer's Office										
PERS SVCS - Personnel Services										
	6000.100	Personnel Services Salaries	1,228,023.00	1,178,673.00	1,178,673.00	49,350.00	4%	516,140.76	1,156,762.05	
	6000.400	Personnel Services Overtime Pay	2,000.00	2,000.00	2,000.00	0.00	0%	0.00	0.00	
	6010.020	Benefits Contingency	482.00	516.00	516.00	(34.00)	-7%	0.00	0.00	
	6010.025	Benefits Deferred Comp Match	10,000.00	10,000.00	10,000.00	0.00	0%	0.00	0.00	
	6010.030	Benefits Hospitalization Insurance	139,312.00	160,185.00	160,185.00	(20,873.00)	-13%	72,462.50	0.00	
	6010.050	Benefits Retirement	163,081.00	141,087.00	141,087.00	21,994.00	16%	0.00	0.00	
	6010.060	Benefits Social Security Taxes	92,139.00	87,996.00	87,996.00	4,143.00	5%	38,001.16	0.00	
	6010.070	Benefits Unemployment Insurance	482.00	516.00	516.00	(34.00)	-7%	0.00	0.00	
	6010.090	Benefits Workmans Compensation Ins	24,155.00	17,916.00	17,916.00	6,239.00	35%	15,703.00	0.00	
	6010.120	Benefits Long Term Disability	1,809.00	1,934.00	1,934.00	(125.00)	-6%	0.00	0.00	
	6010.130	Benefits Life Insurance	2,050.00	2,192.00	2,192.00	(142.00)	-6%	0.00	0.00	
	6010.140	Benefits FSA & PSA Admin and EAP Program	2,219.00	2,373.00	2,373.00	(154.00)	-6%	408.07	0.00	
	6010.150	Benefits Retirement Administration Fee	2,316.00	2,476.00	2,476.00	(160.00)	-6%	535.74	0.00	
	6010.900	Benefits OPEB contribution	65,177.00	69,523.00	69,523.00	(4,346.00)	-6%	34,761.50	0.00	
Account Classification Total: PERS SVCS - Personnel Services			\$1,733,245.00	\$1,677,387.00	\$1,677,387.00	\$55,858.00	3%	\$678,012.73	\$1,156,762.05	
SUPP & MAT - Supplies & Materials										
	6100.010	Administrative Expense Administrative Expenses	1,100.00	0.00	0.00	1,100.00	N/A	230.95	0.00	Based on historical trend and moving Payargo processing fees to this GL account from Office Supplies.
	6100.055	Administrative Expense Bond	3,000.00	3,000.00	3,000.00	0.00	0%	2,750.00	2,750.00	
	6100.060	Administrative Expense Books and Publications	2,000.00	2,000.00	2,000.00	0.00	0%	1,504.58	1,483.50	
	6100.100	Administrative Expense Dues, Licenses & Subscriptions	4,400.00	3,925.00	3,925.00	475.00	12%	1,898.55	2,574.38	
	6100.110	Administrative Expense Envelopes	3,500.00	3,500.00	3,500.00	0.00	0%	1,098.25	6,167.11	
	6100.130	Administrative Expense Food Tax Bills & Envelopes	250.00	400.00	400.00	(150.00)	-38%	0.00	0.00	
	6100.190	Administrative Expense Office Supplies	9,350.00	9,400.00	9,400.00	(50.00)	-1%	4,795.07	8,696.80	
	6100.210	Administrative Expense Paper	2,500.00	2,500.00	2,500.00	0.00	0%	1,242.40	1,894.80	
	6100.220	Administrative Expense Payroll Checks & Forms	2,000.00	3,500.00	3,500.00	(1,500.00)	-43%	1,168.12	2,927.27	Based on historical trends
	6100.230	Administrative Expense Postage & Freight	100.00	100.00	100.00	0.00	0%	0.00	83.20	
	6100.250	Administrative Expense Room Tax Bills & Envelopes	1,000.00	1,000.00	1,000.00	0.00	0%	0.00	394.31	
	6100.260	Administrative Expense Tax Bills & Envelopes	23,500.00	21,000.00	21,000.00	2,500.00	12%	22,467.15	20,682.55	The cost of tax bills and envelopes has increased in recent years. Estimated a 5% increase from FY25 actuals.
	6110.090	Supplies & Equipment Computers & Printers	7,880.00	6,640.00	6,640.00	1,240.00	19%	4,531.44	3,149.43	Replace additional laptops/computers per IT
	6110.245	Supplies & Equipment Mobile Phones	3,420.00	3,600.00	3,600.00	(180.00)	-5%	1,280.82	3,438.78	
	6110.270	Supplies & Equipment Office Equipment Repairs	300.00	300.00	300.00	0.00	0%	0.00	0.00	
	6110.280	Supplies & Equipment Office Furniture	1,750.00	2,600.00	2,600.00	(850.00)	-33%	351.01	819.99	

Expenditures			1005 Treasurer's Office Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
	6110.290	Supplies & Equipment Other Office Equipment	1,000.00	1,000.00	1,000.00	0.00	0%	473.06	0.00	
	6130.010	Equipment Maintenance Copier Lease	6,060.00	3,240.00	3,240.00	2,820.00	87%	1,521.10	3,073.43	Requesting a new leased check printer & added an additional copier/printer in June 2024 was not budgeted in FY25
	6130.020	Equipment Maintenance Equipment Annual Maint Contr.	119,500.00	115,050.00	115,050.00	4,450.00	4%	112,765.19	107,395.43	Budgeted for a 6% increase for MUNIS from the FY25 Actuals
	6150.050	Uniforms & Personal Equipment Uniforms	1,000.00	1,400.00	1,400.00	(400.00)	-29%	1,201.36	0.00	
Account Total: SUPP & MAT - Supplies & Materials			\$193,610.00	\$184,155.00	\$184,155.00	\$9,455.00	5%	\$159,279.05	\$165,530.98	
MAINT & SVCS - Maintenance & Services										
	6530.110	Consulting Services Programming	1,500.00	1,500.00	1,500.00	0.00	0%	0.00	5,596.22	
	6550.270	Building Site Expenses Telephone	1,440.00	1,400.00	1,400.00	40.00	3%	560.62	1,513.36	
Account Total: MAINT & SVCS - Maintenance & Services			\$2,940.00	\$2,900.00	\$2,900.00	\$40.00	1%	\$560.62	\$7,109.58	
OTHR CHGS - Other Charges										
	7000.040	Travel, Training & Expense Continuing Education/Certificati	6,000.00	7,000.00	7,000.00	(1,000.00)	-14%	0.00	3,680.26	Budgeted for only one employee to attend the GFOA Annual Conference in Chicago.
	7000.060	Travel, Training & Expense Educational Training	3,000.00	4,200.00	4,200.00	(1,200.00)	-29%	1,449.00	0.00	Removed the GFOA Certified Public Finance Officer Program as that was a one time expense in FY25
	7000.100	Travel, Training & Expense Meetings/Conferences/Shows	5,025.00	4,350.00	4,350.00	675.00	16%	2,100.00	2,054.74	
	7000.115	Travel, Training & Expense Mileage	2,200.00	2,000.00	2,000.00	200.00	10%	498.54	751.70	
Account Classification Total: OTHR CHGS - Other Charges			\$16,225.00	\$17,550.00	\$17,550.00	(\$1,325.00)	-8%	\$4,047.54	\$6,486.70	
INTFND CHGS - Interfund Charges										
	8010.110	Interfund Water & Wastewater Enterprise Ch	0.00	0.00	0.00	0.00	N/A	0.00	(215,218.08)	
	8010.120	Interfund Landfill Enterprise Charges	0.00	0.00	0.00	0.00	N/A	0.00	(34,737.76)	
Account Total: INTFND CHGS - Interfund Charges			\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	(\$249,955.84)	
Department Total: 1005 - Treasurer's Office			\$1,946,020.00	\$1,881,992.00	\$1,881,992.00	\$64,028.00	3%	\$841,899.94	\$1,085,933.47	

Expense Budget Transaction Report

1005

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund	100 - General Fund			
Department	1005 - Treasurer's Office			
Location	010 - Treasurer's Office			
Account	6100.010 - Administrative Expense Administrative Expenses			
100.1005.010.6100.010	Based on historical trend	1.0000	250.00	250.00
100.1005.010.6100.010	Payargo processing fees	1.0000	850.00	850.00
Account 6100.010 - Administrative Expense Administrative Expenses Totals		Transactions	2	\$1,100.00
Account	6100.055 - Administrative Expense Bond			
100.1005.010.6100.055	\$500K surety bond on Finance Officer- required by USDA	1.0000	3,000.00	3,000.00
Account 6100.055 - Administrative Expense Bond Totals		Transactions	1	\$3,000.00
Account	6100.060 - Administrative Expense Books and Publications			
100.1005.010.6100.060	Lexis Nexis- MD Annotated Code Subscription Update	1.0000	2,000.00	2,000.00
Account 6100.060 - Administrative Expense Books and Publications Totals		Transactions	1	\$2,000.00
Account	6100.100 - Administrative Expense Dues, Licenses & Subscriptions			
100.1005.010.6100.100	AICPA Membership	3.0000	375.00	1,125.00
100.1005.010.6100.100	DE CPA License	1.0000	175.00	175.00
100.1005.010.6100.100	GFOA Membership	4.0000	160.00	640.00
100.1005.010.6100.100	MD CPA License	2.0000	70.00	140.00
100.1005.010.6100.100	MD GFOA Membership	8.0000	50.00	400.00
100.1005.010.6100.100	Newspaper/Periodicals/Other	1.0000	550.00	550.00
100.1005.010.6100.100	Notaries	2.0000	85.00	170.00
100.1005.010.6100.100	Transunion- price per month	12.0000	100.00	1,200.00
Account 6100.100 - Administrative Expense Dues, Licenses & Subscriptions Totals		Transactions	8	\$4,400.00
Account	6100.110 - Administrative Expense Envelopes			
100.1005.010.6100.110	Based on historical trends	1.0000	3,500.00	3,500.00
Account 6100.110 - Administrative Expense Envelopes Totals		Transactions	1	\$3,500.00
Account	6100.130 - Administrative Expense Food Tax Bills & Envelopes			
100.1005.010.6100.130	Food Tax Supplies as needed	1.0000	250.00	250.00
Account 6100.130 - Administrative Expense Food Tax Bills & Envelopes Totals		Transactions	1	\$250.00
Account	6100.190 - Administrative Expense Office Supplies			
100.1005.010.6100.190	Bottled Water	12.0000	150.00	1,800.00
100.1005.010.6100.190	Counter Stamps	1.0000	300.00	300.00
100.1005.010.6100.190	Mailing/Mailroom Supplies	1.0000	500.00	500.00
100.1005.010.6100.190	Office Supplies	1.0000	3,500.00	3,500.00
100.1005.010.6100.190	Printer Toner & Related Supplies	1.0000	2,750.00	2,750.00
100.1005.010.6100.190	Receipt Printers & Supplies	1.0000	500.00	500.00
Account 6100.190 - Administrative Expense Office Supplies Totals		Transactions	6	\$9,350.00

Expense Budget Transaction Report

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

1005

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund	100 - General Fund			
Department	1005 - Treasurer's Office			
Location	010 - Treasurer's Office			
Account	6100.210 - Administrative Expense Paper			
100.1005.010.6100.210	Based on historical trends	1.0000	2,500.00	2,500.00
	Account 6100.210 - Administrative Expense Paper Totals	Transactions	1	\$2,500.00
Account	6100.220 - Administrative Expense Payroll Checks & Forms			
100.1005.010.6100.220	Based on historical trends	1.0000	2,000.00	2,000.00
	Account 6100.220 - Administrative Expense Payroll Checks & Forms Totals	Transactions	1	\$2,000.00
Account	6100.230 - Administrative Expense Postage & Freight			
100.1005.010.6100.230	Based on historical trends	1.0000	100.00	100.00
	Account 6100.230 - Administrative Expense Postage & Freight Totals	Transactions	1	\$100.00
Account	6100.250 - Administrative Expense Room Tax Bills & Envelopes			
100.1005.010.6100.250	Room Tax Supplies as needed	1.0000	1,000.00	1,000.00
	Account 6100.250 - Administrative Expense Room Tax Bills & Envelopes Totals	Transactions	1	\$1,000.00
Account	6100.260 - Administrative Expense Tax Bills & Envelopes			
100.1005.010.6100.260	Based on historical trends	1.0000	23,500.00	23,500.00
	Account 6100.260 - Administrative Expense Tax Bills & Envelopes Totals	Transactions	1	\$23,500.00
Account	6110.090 - Supplies & Equipment Computers & Printers			
100.1005.010.6110.090	Laptop/docking station/bag/adobe for new hire	1.0000	2,360.00	2,360.00
100.1005.010.6110.090	Laptops need replacing per IT	2.0000	2,100.00	4,200.00
100.1005.010.6110.090	Mini computers need replacing per IT	3.0000	440.00	1,320.00
	Account 6110.090 - Supplies & Equipment Computers & Printers Totals	Transactions	3	\$7,880.00
Account	6110.245 - Supplies & Equipment Mobile Phones			
100.1005.010.6110.245	Verizon- Cell \$85/month for 1 employee	12.0000	85.00	1,020.00
100.1005.010.6110.245	Verizon- Internet \$50/month for 4 employees	48.0000	50.00	2,400.00
	Account 6110.245 - Supplies & Equipment Mobile Phones Totals	Transactions	2	\$3,420.00
Account	6110.270 - Supplies & Equipment Office Equipment Repairs			
100.1005.010.6110.270	Office Equipment Repairs as needed	1.0000	300.00	300.00
	Account 6110.270 - Supplies & Equipment Office Equipment Repairs Totals	Transactions	1	\$300.00
Account	6110.280 - Supplies & Equipment Office Furniture			
100.1005.010.6110.280	Replace office furniture	1.0000	1,750.00	1,750.00
	Account 6110.280 - Supplies & Equipment Office Furniture Totals	Transactions	1	\$1,750.00
Account	6110.290 - Supplies & Equipment Other Office Equipment			
100.1005.010.6110.290	Office Equipment	1.0000	1,000.00	1,000.00
	Account 6110.290 - Supplies & Equipment Other Office Equipment Totals	Transactions	1	\$1,000.00
Account	6130.010 - Equipment Maintenance Copier Lease			
100.1005.010.6130.010	New- Xerox check printer lease- 1- SH	12.0000	75.00	900.00



Expense Budget Transaction Report

1005

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund	100 - General Fund			
Department	1005 - Treasurer's Office			
Location	010 - Treasurer's Office			
Account	6130.010 - Equipment Maintenance Copier Lease			
100.1005.010.6130.010	Xerox copier/printer lease- 2 large- SH	24.0000	160.00	3,840.00
100.1005.010.6130.010	Xerox copier/printer lease- 2 small-IOW	24.0000	55.00	1,320.00
Account 6130.010 - Equipment Maintenance Copier Lease Totals		Transactions	3	\$6,060.00
Account	6130.020 - Equipment Maintenance Equipment Annual Maint Contr.			
100.1005.010.6130.020	Munis Maint Agreement- Business License- 6% Inc from PY Act	1.0000	20,500.00	20,500.00
100.1005.010.6130.020	Munis Maint Agreement- Central Property- 6% Inc from PY Act	1.0000	99,000.00	99,000.00
Account 6130.020 - Equipment Maintenance Equipment Annual Maint Contr. Totals		Transactions	2	\$119,500.00
Account	6150.050 - Uniforms & Personal Equipment Uniforms			
100.1005.010.6150.050	Maryland's Coast Shirts	20.0000	50.00	1,000.00
Account 6150.050 - Uniforms & Personal Equipment Uniforms Totals		Transactions	1	\$1,000.00
Account	6530.110 - Consulting Services Programming			
100.1005.010.6530.110	Consulting Services as needed	1.0000	1,500.00	1,500.00
Account 6530.110 - Consulting Services Programming Totals		Transactions	1	\$1,500.00
Account	6550.270 - Building Site Expenses Telephone			
100.1005.010.6550.270	Based on historical trends	12.0000	120.00	1,440.00
Account 6550.270 - Building Site Expenses Telephone Totals		Transactions	1	\$1,440.00
Account	7000.040 - Travel, Training & Expense Continuing Education/Certificati			
100.1005.010.7000.040	40 CPE Hours per year per CPA	3.0000	1,000.00	3,000.00
100.1005.010.7000.040	GFOA Annual Conference- Chicago June 28-July 1, 2026	1.0000	3,000.00	3,000.00
Account 7000.040 - Travel, Training & Expense Continuing Education/Certificati Totals		Transactions	2	\$6,000.00
Account	7000.060 - Travel, Training & Expense Educational Training			
100.1005.010.7000.060	Staff Office Training- Excel, Accounting, Mgmt, Tax	15.0000	200.00	3,000.00
Account 7000.060 - Travel, Training & Expense Educational Training Totals		Transactions	1	\$3,000.00
Account	7000.100 - Travel, Training & Expense Meetings/Conferences/Shows			
100.1005.010.7000.100	MACO Summer Conference	3.0000	425.00	1,275.00
100.1005.010.7000.100	MACO Winter Conference	3.0000	425.00	1,275.00
100.1005.010.7000.100	MACO Winter Hotel	3.0000	450.00	1,350.00
100.1005.010.7000.100	MDGFOA Summer Conference	3.0000	375.00	1,125.00
Account 7000.100 - Travel, Training & Expense Meetings/Conferences/Shows Totals		Transactions	4	\$5,025.00
Account	7000.115 - Travel, Training & Expense Mileage			
100.1005.010.7000.115	Based on estimated travel expenses	1.0000	2,200.00	2,200.00
Account 7000.115 - Travel, Training & Expense Mileage Totals		Transactions	1	\$2,200.00
Location 010 - Treasurer's Office Totals		Transactions	49	\$212,775.00
Department 1005 - Treasurer's Office Totals		Transactions	49	\$212,775.00

Expense Budget Transaction Report

1005

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction		Number of Units	Cost per Unit	Total Amount
EXPENSES					
		Fund 100 - General Fund Totals	Transactions	49	\$212,775.00
		EXPENSES Totals	Transactions	49	\$212,775.00
		Grand Totals	Transactions	49	\$212,775.00

DEPARTMENT BUDGET SUMMARY

Department or Agency:	Treasurer's Office	Department Number:	1005
Fund: 100	General Fund	Function:	General Government

MISSION STATEMENT:

The Treasurer's Department will continue to promote and to utilize the most efficient methods of government finance while performing the following functions: collection of taxes, disbursement of county expenditures, management of county revenues, payroll, accounts payable, enterprise fund accounting, and debt management.

PROGRAM SERVICES: (STATISTICS)

•	The Treasurer's Office prepares, mails, and collects bills for property taxes, water and sewer utilities, landfill operations, room taxes, food taxes and includes the collection of Town taxes for all four municipalities in the County.
•	The accounts payable function pays all County bills and services more than 3,200 active vendor accounts.
•	Payroll processing is handled by this office and includes almost 20,000 transactions annually as well as the required payroll reporting to the various State and Federal agencies
•	The accounting records for all County Departments are maintained by the Treasurer's Office which is responsible for financial reporting and regulatory compliance including the Annual Comprehensive Financial Report, Uniform Financial Report and various disclosures.
•	The counter function handles property transfer and deed review including the collection of transfer tax, recordation tax, as well as business license renewal and DMV renewals.

Statistical Data:

Description of Statistal Data	Actual FY23	Actual FY24	Estimate FY25	Estimate FY26
Bills prepared, mailed, and collected annually	130,000	134,000	140,000	145,000
Annual collections for the County	\$ 378,000,000	\$ 393,000,000	\$ 412,000,000	\$ 435,000,000
Annual expenditures for the County	\$ 382,000,000	\$ 379,000,000	\$ 394,000,000	\$ 414,000,000

Expenditures:

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Personnel Services	\$ 1,410,215	\$ 1,528,179	\$ 1,677,387	\$ 1,733,245	3.3%
Supplies & Equipment	164,107	166,257	184,155	193,610	5.1%
Maintenance & Services	1,343	7,110	2,900	2,940	1.4%
Other Charges	3,392	9,033	17,550	16,225	-7.5%
Interfund Charges	(261,705)	(262,095)	-	-	0.0%
Capital Outlay	-	-	-	-	0.0%
Total	\$ 1,317,352	\$ 1,448,484	\$ 1,881,992	\$ 1,946,020	3.4%

DEPARTMENT BUDGET SUMMARY

Department or Agency:	Treasurer's Office	Department Number:	1005
Fund: 100	General Fund	Function:	General Government

Staffing (Full Time Equivalent):

Position Title	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Finance Officer	1.0	1.0	1.0	1.0	0%
Deputy Finance Officer	1.0	1.0	1.0	1.0	0%
Enterprise Fund Controller	1.0	1.0	1.0	1.0	0%
Tax Manager	1.0	1.0	1.0	1.0	0%
Accounting and Payroll Manager	0.0	0.0	1.0	1.0	0%
Payroll Manager	1.0	1.0	0.0	0.0	0%
Senior Accountant	1.0	1.0	2.0	2.0	0%
Accounting & Tax Supervisor	0.0	0.0	1.0	1.0	0%
Tax Supervisor	1.0	1.0	0.0	0.0	0%
Recordation Specialist	0.0	0.0	1.0	1.0	0%
Tax Specialist	1.0	0.0	1.0	1.0	0%
Accounts Payable Specialist	1.0	1.0	1.0	1.0	0%
Tax Sale Specialist	1.0	1.0	1.0	1.0	0%
Collections Specialist	0.0	1.0	0.0	0.0	0%
Utility Billing Specialist	1.0	1.0	2.0	2.0	0%
Room & Food Tax Specialist	0.8	1.2	1.2	1.2	0%
Customer Service Specialist	1.0	1.0	2.0	2.0	0%
Accounting Clerk IV	4.0	3.0	2.0	2.0	0%
Accounting Clerk III	1.0	1.0	0.0	0.0	0%
Accounting Clerk II	1.0	1.0	0.0	0.0	0%
Document Imaging Supervisor	1.0	1.0	0.0	0.0	0%
Document Imaging Technician	1.0	0.0	0.0	0.0	0%
Document Imager Specialist	1.0	1.0	0.0	0.0	0%
Document Imager IV	2.0	2.0	0.0	0.0	0%
Document Imager III	2.6	2.6	0.0	0.0	0%
Total	26.4	24.8	19.2	19.2	0%

Summary of Significant Budget Increases/Decreases

Description of Increase/Decrease	\$ Increase/Decrease	% Inc/(Dec)
The budget increase is primarily due to requesting a new hire.	\$ 64,028	3%

Contact Information

Name:	Phillip G. Thompson	Address 1:	1 West Market Street, Room 1105
Title:	Finance Officer	Address 2:	Government Center
Email:	pthompson@co.worcester.md.us	City/State:	Snow Hill, MD
Telephone:	410-632-0686	Zip Code:	21863

**WORCESTER COUNTY
PERSONAL COMPUTER FORM
FY2026**

Department/Agency Name: Treasurer

Department No. 100.1005.010

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

<u>N or R</u>	<u>Description:</u>	<u>Qty:</u>	<u>Cost:</u>	<u>Total:</u>
R	Mini Computer	3	\$440	\$1,320
R/N	Laptop**	3	\$2,100	\$6,300
	** with docking station			
	Laptop only		\$1,800	\$0
	Desktop w/dual video card		\$1,370	\$0
	***does not include monitor			
	Docking Station		\$300	\$0
	24" Monitor		\$175	\$0
	32" Monitor		\$280	\$0
N	Laptop Tote	1	\$20	\$20
N	Adobe Acrobat	1	\$240	\$240
TOTAL TO KEY TO ACCOUNT 6110.090				\$7,880

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

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

Reason:

Computer # (i.e. WCIT0001):

Computers need replacing per IT-

WCTR1038

WCTR1039

WCIW9002

WCTR1003L

WCTR1033L

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

WORCESTER COUNTY ASSESSABLE BASE SCHEDULE as of November 2024

ASSESSABLE BASE	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Budget	<u>INC/DEC</u>	<u>% Change</u>
REAL PROP FULL YR	16,679,523,077	17,086,911,124	18,019,004,260	20,067,993,000	22,452,218,000	2,384,225,000	11.9%
PERSONAL PROPERTY	11,574,675	11,525,302	7,169,893	14,250,000	6,800,000	(7,450,000)	-52.3%
ORDINARY BUSINESS CORP	223,176,826	273,607,669	205,653,207	175,750,000	193,200,000	17,450,000	9.9%
RAILROADS & UTILITIES	206,187,681	222,050,178	233,245,870	238,235,000	242,380,000	4,145,000	1.7%
RAILROADS REAL PROP	441,183	-	2,866,391	267,000	270,000	3,000	1.1%
REAL PROP HALF YR	59,982,249	70,624,379	63,588,876	45,000,000	55,000,000	10,000,000	22.2%
	17,180,885,691	17,664,718,651	18,531,528,497	20,541,495,000	22,949,868,000	2,408,373,000	11.7%

REVENUES

REAL PROP FULL YR	140,941,970	144,384,399	152,260,586	169,574,541	189,721,243	20,146,702	11.9%
PERSONAL PROPERTY	244,515	243,472	151,464	301,031	143,651	(157,380)	-52.3%
ORDINARY BUSINESS CORP	4,714,610	5,779,962	4,344,424	3,712,719	4,081,350	368,631	9.9%
RAILROADS & UTILITIES	4,355,715	4,690,810	4,927,319	5,032,714	5,120,278	87,564	1.7%
RAILROADS REAL PROP	3,728	-	24,221	2,256	2,282	26	1.2%
REAL PROP HALF YR	253,425	298,388	268,663	190,125	232,575	42,450	22.3%
sub-total	150,513,963	155,397,031	161,976,677	178,813,386	199,301,379	20,487,993	11.5%
Homestead Credit	(1,173,542)	(1,719,520)	(2,951,307)	(4,818,663)	(7,295,417)	(2,476,754)	51.4%
sub-total	149,340,421	153,677,511	159,025,370	173,994,723	192,005,962	18,011,239	10.4%
Credits	(206,794)	(209,633)	(198,937)	(208,200)	(208,200)	-	0.0%
sub-total	149,133,627	153,467,878	158,826,433	173,786,523	191,797,762	18,011,239	10.4%
Interest on Delinquent Tax	701,711	719,440	789,241	750,000	800,000	50,000	6.7%
Discounts	(507,438)	(494,306)	(506,305)	(500,000)	(550,000)	(50,000)	10.0%
total	149,327,900	153,693,012	159,109,369	174,036,523	192,047,762	18,011,239	10.3%

TAX RATE \$.845		WORCESTER COUNTY					
		ASSESSABLE BASE ANALYSIS SDAT NUMBERS (November 2024)					
		Tax Year (7/1/25-6/30/26)					
			(Corp & Uninc)			PRIOR	INCREASES
	REAL PROP	REAL PROP	BUSINESS		RAIL ROAD	YEAR	DECREASES
<u>DESCRIPTION</u>	<u>FULL YEAR</u>	<u>HALF YEAR</u>	<u>PERSONAL PROP</u>	<u>UTILITIES</u>	<u>REAL PROP</u>	<u>TOTAL CHANGE</u>	<u>ABATEMENTS</u>
INITIAL	22,452,218,000	55,000,000	200,000,000	242,380,000	270,000		(863,363,000)
	22,452,218,000	55,000,000	200,000,000	242,380,000	270,000	0	(863,363,000)
TIMES PROP RATE	0.845	0.4225	2.1125	2.1125	0.845		0.845
COMPUTATION OF TAXES	\$ 189,721,243	\$ 232,375	\$ 4,225,000	\$ 5,120,278	\$ 2,282		\$ (7,295,417)
						Mfg Exemption	\$ (175,700)
TOTAL OF TAXES	\$ 192,005,760		143,651	3.4% Uninc		EZ Credits	(20,000)
TOTAL ABATEMENTS	(208,200)		4,081,350	96.6% Corp		OC Chamber	(12,500)
NET	\$ 191,797,560					Total Abatements	(208,200)
TOTAL OF ASSESS BASIS	22,949,868,000						
FULL YEAR	22,894,868,000					Total adj & decr	\$ (7,503,617)
HALF YEAR	55,000,000						
Weighted Assessable Base	24,449,301,000						
Increasing tax Rate by .01	2,444,930						
* Using a higher estimate for half year taxes based on historical results							

		WORCESTER COUNTY					
		ASSESSABLE BASE ANALYSIS CYR NUMBERS (Est February 2025)					
		Tax Year (7/1/25-6/30/26)					
updated 3/10/25							
			(Corp & Uninc)			PRIOR	INCREASES
	REAL PROP	REAL PROP	BUSINESS		RAIL ROAD	YEAR	DECREASES
<u>DESCRIPTION</u>	<u>FULL YEAR</u>	<u>HALF YEAR*</u>	<u>PERSONAL PROP</u>	<u>UTILITIES</u>	<u>REAL PROP</u>	<u>TOTAL CHANGE</u>	<u>ABATEMENTS</u>
INITIAL	22,509,674,696	55,000,000	200,000,000	242,380,000	270,000		(882,758,609)
	22,509,674,696	55,000,000	200,000,000	242,380,000	270,000	0	(882,758,609)
TIMES PROP RATE	0.845	0.4225	2.1125	2.1125	0.845		0.845
COMPUTATION OF TAXES	\$ 190,206,751	\$ 232,375	\$ 4,225,000	\$ 5,120,278	\$ 2,282		\$ (7,459,310)
TOTAL OF TAXES	\$ 192,327,375		\$ 143,650	7.5% Uninc		Mfg Exemption	\$ (175,000)
TOTAL ABATEMENTS	(208,200)		\$ 4,081,350	92.5% Corp		EZ Credits	(20,000)
NET	\$ 192,119,175					Hartley Hall	(5,000)
TOTAL OF ASSESS BASIS	23,007,324,696					Berlin Assoc	(5,000)
						OC Chamber	(1,500)
FULL YEAR	22,952,324,696					Pocomoke Ch	(1,500)
HALF YEAR	55,000,000					Marlin Park	(200)
						Total Abatements	(208,200)
Weighted Assessable Base	24,526,153,305					Total adj & decr	(7,667,510)
Increasing tax Rate by .01	2,452,615						
* Using a higher estimate for half year taxes based on historical results							

1006 ELECTIONS DEPARTMENT				
Department Revenue and Expenditure Summary				
Revenues:				
Revenue Category	Adopted Budget FY2025	Budget Requested FY2026	\$ Variance	% Variance
Charges for Services	\$ 525	\$ 750	\$ 225	42.9%
Miscellaneous (Rent)	\$ 14,229	\$ 14,229	\$ -	0.0%
Other Grants	\$ -	\$ -	\$ -	0.0%
Total	\$ 14,754	\$ 14,979	\$ 225	1.5%
Expenditures:				
Expenditure Category	Adopted Budget FY2025	Budget Request FY2026	\$ Variance	% Variance
Personnel Services	\$ 660,851	\$ 809,499	\$ 148,648	22.5%
Supplies & Materials	670,011	609,255	\$ (60,756)	-9.1%
Maintenance & Services	152,887	171,768	\$ 18,881	12.3%
Other Charges	15,231	16,610	\$ 1,379	9.1%
Capital Outlay	0	0	\$ -	0.0%
Total	\$ 1,498,980	\$ 1,607,132	\$ 108,152	7.2%
			\$ Increase/ Decrease	% Inc/(Dec)
Budget variance: Expenditures increased due to Election Judges being moved from the supplies/materials account to becoming county employees, along with an increase request for additional warehouse space.			\$ 107,927	7.2%

Revenues			1006 Elections Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund										
REVENUES										
Department: 1006 - Elections Office										
<i>CHG SVC - Charges for Services</i>										
	5070.600	Sale of Publications & Copies Elections	400.00	400.00	400.00	0.00	0%	150.00	517.00	
	5142	Election Filing Fee	350.00	125.00	125.00	225.00	180%	0.00	0.00	
<i>Account Total: CHG SVC - Charges for Services</i>			\$750.00	\$525.00	\$525.00	\$225.00	43%	\$150.00	\$517.00	
<i>MISC - Miscellaneous</i>										
	4260.030	Rents/State Revenue Elections	14,229.00	14,229.00	14,229.00	0.00	0%	17,861.00	0.00	
<i>Account Classification Total: MISC - Miscellaneous</i>			\$14,229.00	\$14,229.00	\$14,229.00	\$0.00	0%	\$17,861.00	\$0.00	
Department Total: 1006 - Elections Office			\$14,979.00	\$14,754.00	\$14,754.00	\$225.00	2%	\$18,011.00	\$517.00	

Expenditures			1006 Elections Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund										
EXPENSES										
Department: 1006 - Elections Office										
PERS SVCS - Personnel Services										
	6000.100	Personnel Services Salaries	131,900.00	16,550.00	16,550.00	115,350.00	697%	7,596.25	15,304.03	Election Judges must be employees of county now
	6000.500	Personnel Services State Employee Salary & Benefit	668,350.00	642,642.00	642,642.00	25,708.00	4%	312,732.18	585,526.52	
	6010.020	Benefits Contingency	52.00	7.00	7.00	45.00	643%	0.00	0.00	
	6010.030	Benefits Hospitalization Insurance	0.00	0.00	0.00	0.00	N/A	4.90	0.00	
	6010.060	Benefits Social Security Taxes	5,650.00	1,267.00	1,267.00	4,383.00	346%	581.11	0.00	
	6010.070	Benefits Unemployment Insurance	52.00	7.00	7.00	45.00	643%	0.00	0.00	
	6010.090	Benefits Workmans Compensation Ins	2,594.00	252.00	252.00	2,342.00	929%	217.00	0.00	
	6010.120	Benefits Long Term Disability	194.00	27.00	27.00	167.00	619%	0.00	0.00	
	6010.130	Benefits Life Insurance	220.00	31.00	31.00	189.00	610%	0.00	0.00	
	6010.140	Benefits FSA & PSA Admin and EAP Program	238.00	33.00	33.00	205.00	621%	5.62	0.00	
	6010.150	Benefits Retirement Administration Fee	249.00	35.00	35.00	214.00	611%	7.38	0.00	
Account Total: PERS SVCS - Personnel Services			\$809,499.00	\$660,851.00	\$660,851.00	\$148,648.00	22%	\$321,144.44	\$600,830.55	
SUPP & MAT - Supplies & Materials										
	6100.100	Administrative Expense Dues, Licenses & Subscriptions	630.00	630.00	630.00	0.00	0%	0.00	480.65	
	6100.110	Administrative Expense Envelopes	1,400.00	1,200.00	1,200.00	200.00	17%	0.00	924.00	
	6100.180	Administrative Expense National Voter Regis Postcards	792.00	764.00	764.00	28.00	4%	0.00	136.00	
	6100.190	Administrative Expense Office Supplies	20,000.00	11,000.00	11,000.00	9,000.00	82%	5,206.79	10,471.86	Additional items needed because of redistricting and 2026 elections
	6100.210	Administrative Expense Paper	2,000.00	1,500.00	1,500.00	500.00	33%	359.90	629.82	
	6110.090	Supplies & Equipment Computers & Printers	6,877.00	6,457.00	6,457.00	420.00	7%	3,285.40	4,984.19	
	6110.245	Supplies & Equipment Mobile Phones	2,000.00	2,000.00	2,000.00	0.00	0%	701.91	1,041.65	
	6110.280	Supplies & Equipment Office Furniture	2,000.00	9,000.00	9,000.00	(7,000.00)	-78%	1,780.71	0.00	Requesting one replacement desk
	6110.440	Supplies & Equipment Voting Machines	298,471.00	327,845.00	327,845.00	(29,374.00)	-9%	82,739.87	101,479.31	Requesting fewer poll book replacements and voting machine accessories
	6120.010	Voting Machine & Poll Expenses Absentee Ballot Expenses	89,300.00	43,400.00	43,400.00	45,900.00	106%	7,604.10	9,239.72	Requesting ballot drop box stand-alone cameras
	6120.020	Voting Machine & Poll Expenses Ballot Expenses	750.00	750.00	750.00	0.00	0%	0.00	0.00	
	6120.040	Voting Machine & Poll Expenses Election Board Member Mileage	3,800.00	3,800.00	3,800.00	0.00	0%	1,371.05	905.53	
	6120.050	Voting Machine & Poll Expenses Election Cell Phone	1,750.00	1,500.00	1,500.00	250.00	17%	1,750.00	1,675.00	
	6120.060	Voting Machine & Poll Expenses Election Judge Expense	84,125.00	176,750.00	176,750.00	(92,625.00)	-52%	200,948.94	181,434.37	Judges pay was moved to personnel salaries 100.1006.6000.100
	6120.070	Voting Machine & Poll Expenses Election Judge Training Material	10,500.00	10,000.00	10,000.00	500.00	5%	0.00	21,971.00	
	6120.080	Voting Machine & Poll Expenses Poll Rent & School Expense	2,800.00	2,800.00	2,800.00	0.00	0%	2,450.00	2,450.00	

Expenditures		1006 Elections Budget Requested							
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
6120.090	Voting Machine & Poll Expenses Specimen Ballot Expense	42,000.00	24,000.00	24,000.00	18,000.00	75%	41,670.22	33,414.39	Increase in postage and number of specimen ballots to be mailed
6120.095	Voting Machine & Poll Expenses State Allocation County Share	19,104.00	27,159.00	27,159.00	(8,055.00)	-30%	3,429.61	1,899.57	Decrease in state call center costs
6120.110	Voting Machine & Poll Expenses Voter Notification Cards	4,000.00	3,500.00	3,500.00	500.00	14%	1,190.00	2,625.00	
6120.120	Voting Machine & Poll Expenses Voting Machine Supplies	10,800.00	9,800.00	9,800.00	1,000.00	10%	585.74	1,645.95	Increase in printing paper ballots and advertising & PR
6130.010	Equipment Maintenance Copier Lease	1,627.00	1,627.00	1,627.00	0.00	0%	470.36	1,411.08	
6130.060	Equipment Maintenance Software Licensing	0.00	0.00	0.00	0.00	N/A	294.22	0.00	
6130.070	Equipment Maintenance Software Maintenance Agreements	2,760.00	2,760.00	2,760.00	0.00	0%	1,342.41	3,630.52	
6130.100	Equipment Maintenance Other Equipment Lease	1,769.00	1,769.00	1,769.00	0.00	0%	0.00	0.00	
6150.050	Uniforms & Personal Equipment Uniforms	0.00	0.00	0.00	0.00	N/A	78.92	427.48	
6160.855	Grant Programs Elections	0.00	0.00	0.00	0.00	N/A	44,275.34	0.00	
<i>Account Total: SUPP & MAT - Supplies & Materials</i>		\$609,255.00	\$670,011.00	\$670,011.00	(\$60,756.00)	-9%	\$401,535.49	\$382,877.09	
<i>MAINT & SVCS - Maintenance & Services</i>									
6530.150	Consulting Services Temporary Clerical Staff	54,000.00	47,520.00	47,520.00	6,480.00	14%	39,222.69	35,490.11	Additional temporary office staff required for data entry
6550.040	Building Site Expenses Cleaning Contract	3,000.00	2,912.00	2,912.00	88.00	3%	1,119.80	2,814.74	
6550.050	Building Site Expenses Custodial Supplies	900.00	650.00	650.00	250.00	38%	312.46	374.96	
6550.060	Building Site Expenses Electricity	11,078.00	8,750.00	8,750.00	2,328.00	27%	9,361.82	13,736.84	Additional warehouse space
6550.080	Building Site Expenses Fire Alarm Testing	0.00	0.00	0.00	0.00	N/A	0.00	351.67	
6550.081	Building Site Expenses Fire Extinguishers	100.00	100.00	100.00	0.00	0%	0.00	0.00	
6550.090	Building Site Expenses General Maintenance Repairs	0.00	0.00	0.00	0.00	N/A	0.00	1,762.54	
6550.170	Building Site Expenses Office Rent/Lease	94,000.00	84,265.00	84,265.00	9,735.00	12%	42,933.31	74,494.96	Additional warehouse space
6550.180	Building Site Expenses Pest Control/Termite Insp	1,100.00	1,100.00	1,100.00	0.00	0%	0.00	0.00	
6550.220	Building Site Expenses Security Alarm Monitoring	750.00	750.00	750.00	0.00	0%	51.00	204.00	
6550.270	Building Site Expenses Telephone	6,840.00	6,840.00	6,840.00	0.00	0%	3,569.73	6,014.41	
<i>Account Total: MAINT & SVCS - Maintenance & Services</i>		\$171,768.00	\$152,887.00	\$152,887.00	\$18,881.00	12%	\$96,570.81	\$135,244.23	
<i>OTHR CHGS - Other Charges</i>									
7000.020	Travel, Training & Expense Board Member Allowance	2,489.00	2,489.00	2,489.00	0.00	0%	0.00	0.00	
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	10,121.00	8,742.00	8,742.00	1,379.00	16%	1,664.52	3,373.88	Added SBE biennial meeting in Annapolis
7000.115	Travel, Training & Expense Mileage	4,000.00	4,000.00	4,000.00	0.00	0%	3,865.67	5,656.62	
7170.100	Benefits & Insurance Property & Liability Insurance	0.00	0.00	0.00	0.00	N/A	0.00	10,109.00	
<i>Account Total: OTHR CHGS - Other Charges</i>		\$16,610.00	\$15,231.00	\$15,231.00	\$1,379.00	9%	\$5,530.19	\$19,139.50	
Department Total: 1006 - Elections Office		\$1,607,132.00	\$1,498,980.00	\$1,498,980.00	\$108,152.00	7%	\$824,780.93	\$1,138,091.37	

Expense Budget Transaction Report

1006

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1006 - Elections Office				
Account 6100.100 - Administrative Expense Dues, Licenses & Subscriptions				
100.1006.6100.100	Election Center Inc. membership for 2	2.0000	150.00	300.00
100.1006.6100.100	MAEO dues for 11 members	11.0000	30.00	330.00
	Account 6100.100 - Administrative Expense Dues, Licenses & Subscriptions Totals	Transactions	2	<u>\$630.00</u>
Account 6100.110 - Administrative Expense Envelopes				
100.1006.6100.110	Envelopes, regular and manilla	1.0000	1,400.00	1,400.00
	Account 6100.110 - Administrative Expense Envelopes Totals	Transactions	1	<u>\$1,400.00</u>
Account 6100.180 - Administrative Expense National Voter Regis Postcards				
100.1006.6100.180	Stamps for confirmation mailings	400.0000	.73	292.00
100.1006.6100.180	Voter registration change/ update	1,000.0000	.50	500.00
	Account 6100.180 - Administrative Expense National Voter Regis Postcards Totals	Transactions	2	<u>\$792.00</u>
Account 6100.190 - Administrative Expense Office Supplies				
100.1006.6100.190	Office supplies	1.0000	20,000.00	20,000.00
	Account 6100.190 - Administrative Expense Office Supplies Totals	Transactions	1	<u>\$20,000.00</u>
Account 6100.210 - Administrative Expense Paper				
100.1006.6100.210	Paper- letter, legal, letterhead & cardstock	1.0000	2,000.00	2,000.00
	Account 6100.210 - Administrative Expense Paper Totals	Transactions	1	<u>\$2,000.00</u>
Account 6110.090 - Supplies & Equipment Computers & Printers				
100.1006.6110.090	Barcode scanners	2.0000	200.00	400.00
100.1006.6110.090	Canon DR-C2511 Scanners	2.0000	451.00	902.00
100.1006.6110.090	Computer workstations	2.0000	2,150.00	4,300.00
100.1006.6110.090	Monitors	2.0000	450.00	900.00
100.1006.6110.090	MS Office Software	1.0000	375.00	375.00
	Account 6110.090 - Supplies & Equipment Computers & Printers Totals	Transactions	5	<u>\$6,877.00</u>
Account 6110.245 - Supplies & Equipment Mobile Phones				
100.1006.6110.245	Cell phone expense based on trend	1.0000	2,000.00	2,000.00
	Account 6110.245 - Supplies & Equipment Mobile Phones Totals	Transactions	1	<u>\$2,000.00</u>
Account 6110.280 - Supplies & Equipment Office Furniture				
100.1006.6110.280	Office Desk for IT	1.0000	2,000.00	2,000.00
	Account 6110.280 - Supplies & Equipment Office Furniture Totals	Transactions	1	<u>\$2,000.00</u>
Account 6110.440 - Supplies & Equipment Voting Machines				
100.1006.6110.440	20 CAT6 25 FT Ethernet Cables	20.0000	11.25	225.00
100.1006.6110.440	20 CAT6 50 FT Ethernet Cables	20.0000	11.25	225.00
100.1006.6110.440	8 Ceiling Mountable Extension Cord Reels	8.0000	43.75	350.00
100.1006.6110.440	Electronic pollbook replacement	1.0000	21,032.00	21,032.00
100.1006.6110.440	Voting machine accessories & lease	1.0000	276,639.00	276,639.00
	Account 6110.440 - Supplies & Equipment Voting Machines Totals	Transactions	5	<u>\$298,471.00</u>

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1006 - Elections Office				
Account 6120.010 - Voting Machine & Poll Expenses Absentee Ballot Expenses				
100.1006.6120.010	Ballot drop boxes and transport	1.0000	1,400.00	1,400.00
100.1006.6120.010	Mail ballots and postage	1.0000	30,000.00	30,000.00
100.1006.6120.010	Pickup and delivery of mail ballots	1.0000	9,000.00	9,000.00
100.1006.6120.010	Security camera installation and surveillance	1.0000	48,900.00	48,900.00
	Account 6120.010 - Voting Machine & Poll Expenses Absentee Ballot Expenses Totals	Transactions	4	\$89,300.00
Account 6120.020 - Voting Machine & Poll Expenses Ballot Expenses				
100.1006.6120.020	Telecom charges for early voting	1.0000	750.00	750.00
	Account 6120.020 - Voting Machine & Poll Expenses Ballot Expenses Totals	Transactions	1	\$750.00
Account 6120.040 - Voting Machine & Poll Expenses Election Board Member Mileage				
100.1006.6120.040	Mileage & meals	1.0000	3,800.00	3,800.00
	Account 6120.040 - Voting Machine & Poll Expenses Election Board Member Mileage Totals	Transactions	1	\$3,800.00
Account 6120.050 - Voting Machine & Poll Expenses Election Cell Phone				
100.1006.6120.050	Election judge cell phones for election day & early voting	1.0000	1,750.00	1,750.00
	Account 6120.050 - Voting Machine & Poll Expenses Election Cell Phone Totals	Transactions	1	\$1,750.00
Account 6120.060 - Voting Machine & Poll Expenses Election Judge Expense				
100.1006.6120.060	12 Tables for Election Judge training class	1.0000	5,500.00	5,500.00
100.1006.6120.060	170 judges \$250 per election	170.0000	250.00	42,500.00
100.1006.6120.060	2 65" LED Smart webOS TV for Election Judge Training	1.0000	775.00	775.00
100.1006.6120.060	2 TV wall mounts in training room	1.0000	200.00	200.00
100.1006.6120.060	50 chief judges attending Lessons Learned Meeting	50.0000	30.00	1,500.00
100.1006.6120.060	50 chief judges picking up election supplies	50.0000	50.00	2,500.00
100.1006.6120.060	50 chief judges returning election supplies	50.0000	50.00	2,500.00
100.1006.6120.060	75 packs "First Time Voter" stickers	1.0000	650.00	650.00
100.1006.6120.060	Chief judge additional training for 50 chiefs	50.0000	60.00	3,000.00
100.1006.6120.060	Election judge incentives- calendar	1.0000	2,500.00	2,500.00
100.1006.6120.060	Election judge training class for 300 judges	1.0000	18,000.00	18,000.00
100.1006.6120.060	Name badges for chief & election judges	1.0000	300.00	300.00
100.1006.6120.060	Provisional ballot /SDR trainings	1.0000	4,200.00	4,200.00
	Account 6120.060 - Voting Machine & Poll Expenses Election Judge Expense Totals	Transactions	13	\$84,125.00
Account 6120.070 - Voting Machine & Poll Expenses Election Judge Training Material				
100.1006.6120.070	Election judge training & resource manuals	1.0000	6,500.00	6,500.00
100.1006.6120.070	Election judge training class	1.0000	4,000.00	4,000.00
	Account 6120.070 - Voting Machine & Poll Expenses Election Judge Training Material Totals	Transactions	2	\$10,500.00
Account 6120.080 - Voting Machine & Poll Expenses Poll Rent & School Expense				
100.1006.6120.080	Polling place rent for 7 polls	7.0000	400.00	2,800.00
	Account 6120.080 - Voting Machine & Poll Expenses Poll Rent & School Expense Totals	Transactions	1	\$2,800.00

Expense Budget Transaction Report

1006

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1006 - Elections Office				
Account 6120.090 - Voting Machine & Poll Expenses Specimen Ballot Expense				
100.1006.6120.090	Specimen ballots mailed to voters prior to election	1.0000	42,000.00	42,000.00
	Account 6120.090 - Voting Machine & Poll Expenses Specimen Ballot Expense Totals	Transactions	1	\$42,000.00
Account 6120.095 - Voting Machine & Poll Expenses State Allocation County Share				
100.1006.6120.095	State allocation county share- admin fees	1.0000	11,604.00	11,604.00
100.1006.6120.095	State call center costs	1.0000	7,500.00	7,500.00
	Account 6120.095 - Voting Machine & Poll Expenses State Allocation County Share Totals	Transactions	2	\$19,104.00
Account 6120.110 - Voting Machine & Poll Expenses Voter Notification Cards				
100.1006.6120.110	Paper & printing of voter notification cards	1.0000	4,000.00	4,000.00
	Account 6120.110 - Voting Machine & Poll Expenses Voter Notification Cards Totals	Transactions	1	\$4,000.00
Account 6120.120 - Voting Machine & Poll Expenses Voting Machine Supplies				
100.1006.6120.120	Early voting advertising & PR	1.0000	3,800.00	3,800.00
100.1006.6120.120	Paper ballot printing	1.0000	7,000.00	7,000.00
	Account 6120.120 - Voting Machine & Poll Expenses Voting Machine Supplies Totals	Transactions	2	\$10,800.00
Account 6130.010 - Equipment Maintenance Copier Lease				
100.1006.6130.010	Xerox lease	1.0000	1,627.00	1,627.00
	Account 6130.010 - Equipment Maintenance Copier Lease Totals	Transactions	1	\$1,627.00
Account 6130.070 - Equipment Maintenance Software Maintenance Agreements				
100.1006.6130.070	Maintenance agreement for Telewire phone system	1.0000	2,760.00	2,760.00
	Account 6130.070 - Equipment Maintenance Software Maintenance Agreements Totals	Transactions	1	\$2,760.00
Account 6130.100 - Equipment Maintenance Other Equipment Lease				
100.1006.6130.100	Maintenance for Pitney Bowes Folding machine	1.0000	1,769.00	1,769.00
	Account 6130.100 - Equipment Maintenance Other Equipment Lease Totals	Transactions	1	\$1,769.00
Account 6530.150 - Consulting Services Temporary Clerical Staff				
100.1006.6530.150	Additional office staff	1.0000	54,000.00	54,000.00
	Account 6530.150 - Consulting Services Temporary Clerical Staff Totals	Transactions	1	\$54,000.00
Account 6550.040 - Building Site Expenses Cleaning Contract				
100.1006.6550.040	Cleaning contract	1.0000	3,000.00	3,000.00
	Account 6550.040 - Building Site Expenses Cleaning Contract Totals	Transactions	1	\$3,000.00
Account 6550.050 - Building Site Expenses Custodial Supplies				
100.1006.6550.050	Custodial supplies based on trend	1.0000	900.00	900.00
	Account 6550.050 - Building Site Expenses Custodial Supplies Totals	Transactions	1	\$900.00
Account 6550.060 - Building Site Expenses Electricity				
100.1006.6550.060	Electricity base on trend	1.0000	11,078.00	11,078.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$11,078.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1006 - Elections Office				
Account 6550.081 - Building Site Expenses Fire Extinguishers				
100.1006.6550.081	Fire extinguisher annual maintenance	1.0000	100.00	100.00
	Account 6550.081 - Building Site Expenses Fire Extinguishers Totals	Transactions	1	\$100.00
Account 6550.170 - Building Site Expenses Office Rent/Lease				
100.1006.6550.170	Office and warehouse lease	1.0000	94,000.00	94,000.00
	Account 6550.170 - Building Site Expenses Office Rent/Lease Totals	Transactions	1	\$94,000.00
Account 6550.180 - Building Site Expenses Pest Control/Termite Insp				
100.1006.6550.180	Orkin Pest Control yearly agreement	1.0000	1,100.00	1,100.00
	Account 6550.180 - Building Site Expenses Pest Control/Termite Insp Totals	Transactions	1	\$1,100.00
Account 6550.220 - Building Site Expenses Security Alarm Monitoring				
100.1006.6550.220	Security alarm monitoring yearly fee	1.0000	750.00	750.00
	Account 6550.220 - Building Site Expenses Security Alarm Monitoring Totals	Transactions	1	\$750.00
Account 6550.270 - Building Site Expenses Telephone				
100.1006.6550.270	AT&T long distance charges	12.0000	15.00	180.00
100.1006.6550.270	Comcast phone bill for office with Internet	1.0000	5,760.00	5,760.00
100.1006.6550.270	Verizon bill for ISDN line	1.0000	900.00	900.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	3	\$6,840.00
Account 7000.020 - Travel, Training & Expense Board Member Allowance				
100.1006.7000.020	Board members & attorney expense	6.0000	200.00	1,200.00
100.1006.7000.020	Bridge tolls for meetings	6.0000	6.00	36.00
100.1006.7000.020	Meal expense	12.0000	15.00	180.00
100.1006.7000.020	Mileage for monthly meeting in Annapolis	1.0000	983.00	983.00
100.1006.7000.020	Parking fees	6.0000	15.00	90.00
	Account 7000.020 - Travel, Training & Expense Board Member Allowance Totals	Transactions	5	\$2,489.00
Account 7000.100 - Travel, Training & Expense Meetings/Conferences/Shows				
100.1006.7000.100	Director monthly meeting, mileage, tolls, meals, parking	1.0000	1,401.00	1,401.00
100.1006.7000.100	MAEO conference April 2024 Registration & Meals	1.0000	2,500.00	2,500.00
100.1006.7000.100	MAEO conference hotel for 8 people	8.0000	450.00	3,600.00
100.1006.7000.100	MAEO mileage 241 x .67 x 8	1.0000	1,219.00	1,219.00
100.1006.7000.100	SBE Biennial meeting, mileage, tolls, meals, parking	1.0000	1,401.00	1,401.00
	Account 7000.100 - Travel, Training & Expense Meetings/Conferences/Shows Totals	Transactions	5	\$10,121.00
Account 7000.115 - Travel, Training & Expense Mileage				
100.1006.7000.115	Local mileage for staff during election time	1.0000	4,000.00	4,000.00
	Account 7000.115 - Travel, Training & Expense Mileage Totals	Transactions	1	\$4,000.00
	Department 1006 - Elections Office Totals	Transactions	73	\$797,633.00

Expense Budget Transaction Report

1006

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction		Number of Units	Cost per Unit	Total Amount
EXPENSES					
	Fund	100 - General Fund Totals	Transactions	73	\$797,633.00
		EXPENSES Totals	Transactions	73	\$797,633.00
		Grand Totals	Transactions	73	\$797,633.00

DEPARTMENT BUDGET SUMMARY					
Department or Agency:	Elections Office		Department Number:	1006	
Fund: 100	General Fund		Function:	General Government	
MISSION STATEMENT:					
Our office conducts elections every two years (Gubernatorial Primary Election - June 30, 2026, and early voting for 8 days prior to Election; 43,000 current registered voters with 20 precincts, 16 polling places (which includes Early Voting polling place), 300 Election Judges. Office is responsible for registering voters, updating and maintaining voter registry, updating Congressional, Legislative and Commissioner districts, processing petitions, and filing candidates, placing names & issues on ballot, handling mail ballot requests, canvassing and certifying all votes cast in an election.					
PROGRAM SERVICES: (STATISTICS)					
Election Office is a state agency funded 100% by Worcester County; office is governed by the State Board of Elections.					
Current number of registered voters in Worcester County - 46,000					
7 Commissioner Districts with 20 precincts; 16 polling places (includes Early Voting polling place).					
During the 2024 General Election, Worcester County had a total turnout of 72%. This includes early voting and election day.					
During the 2024 General Election, Worcester County had a total early voting turnout of 9,982 voters (23%).					
Statistical Data:					
Description of Statistal Data		Actual FY2023	Actual FY2024	Estimate FY2025	Estimate FY2026
Number of Mail in ballots for General		5,239	N/A	7944	N/A
Number of Mail in ballots for Primary		5239	5858	N/A	6,000
Number of Elections in budget year		1	1	1	1
Number of days of Early Voting & Election Day		9	9	9	9
Expenditures:					
Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Personnel Services	\$ 576,012	\$ 600,830	\$ 660,851	\$ 809,499	22.5%
Supplies & Materials	349,804	382,877	670,011	609,255	-9.1%
Maintenance & Services	168,517	135,244	152,887	171,768	12.3%
Other Charges	10,468	19,139	15,231	16,610	9.1%
Interfund Charges	0	0			0.0%
Capital Outlay	0	0	0		0.0%
Debt Service					0.0%
Total	\$ 1,104,801	\$ 1,138,090	\$ 1,498,980	\$ 1,607,132	7.2%

DEPARTMENT BUDGET SUMMARY					
Department or Agency:	Elections Office	Department Number:	1006		
Fund: 100	General Fund	Function:	General Government		
Staffing (Full Time Equivalent):					
Position Title	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Election Board President Elected	1.0	1.0	1.0	1.0	0%
Election Board Attorney Elected	1.0	1.0	1.0	1.0	0%
Election Board Member Elected	4.0	4.0	4.0	4.0	0%
Election Judges estimate	0.0	0.0	0.0	246.0	100%
Total	6.0	6.0	6.0	252.0	4100%
Summary of Significant Budget Increases/Decreases					
Description of Increase/Decrease				\$ Increase/Decrease	% Inc/(Dec)
Election Judges moved from supplies/materials payment to county employees & increase for additional warehouse space.				\$ 108,152	7.2%
Contact Information					
Name:	Patricia Jackson	Address 1:	Worcester County Election Office		
Title:	Election Director	Address 2:	201 Belt Street, Suite C		
Email:	Patricia.Jackson@Maryland.gov	City/State:	Snow Hill, MD		
Telephone:	410.632.1320, ext. 102	Zip Code:	21863		

**WORCESTER COUNTY
PERSONAL COMPUTER FORM
FY2026**

Department/Agency Name: Elections

Department No. 100.1006

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

<u>N or R</u>	<u>Description:</u>	<u>Qty:</u>	<u>Cost:</u>	<u>Total:</u>
<u>Canon DR-C22511 Scanners</u>	<u>Canon DR-C22511 Scanners</u>	<u>2</u>	<u>\$451</u>	<u>\$902</u>
<u>Barcode scanners</u>	<u>Barcode scanners</u>	<u>2</u>	<u>\$200</u>	<u>\$400</u>
<u>Workstations</u>	<u>Workstations</u>	<u>2</u>	<u>\$2,150</u>	<u>\$4,300</u>
<u>Docking Station</u>	<u>Dock</u>		<u>\$300</u>	<u>\$0</u>
<u>MS Office Software</u>	<u>MS Office Software</u>	<u>1</u>	<u>\$375</u>	<u>\$375</u>
<u>24" Monitor</u>	<u>Single Monitor</u>		<u>\$175</u>	<u>\$0</u>
<u>32" Monitor</u>	<u>Single Monitor</u>	<u>2</u>	<u>\$450</u>	<u>\$900</u>
<u>Laptop Tote</u>				<u>\$0</u>
<u>Adobe Acrobat</u>				<u>\$0</u>
TOTAL TO KEY TO ACCOUNT 6110.090				<u>\$6,877</u>

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

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

Reason:

Computer # (i.e. WCIT0001):

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

**WORCESTER COUNTY
NEW VOTING UNITS WORKSHEET
FY 2026**

Department/Agency Name ELECTIONS

Department No. 1006

Priority Number	Account Number	Item	Estimated Cost	New or Replacement	Justification or Explanation
1	6110.440	Voting Units	276,639	Lease	Current lease cost of voting units
2	6110.440	Electronic Pollbooks	21,032	New	Pollbook costs
TOTAL REQUEST			\$ 297,671		

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

1007 HUMAN RESOURCES				
Department Revenue and Expenditure Summary				
Revenues:				
Revenue Category	Adopted Budget FY2025	Budget Requested FY2026	\$ Variance	% Variance
Revenues (Fees/Other)	\$ -	\$ -	\$ -	0%
Other Grants	\$ -	\$ -	\$ -	0%
Total	\$ -	\$ -	\$ -	0%
Expenditures:				
Expenditure Category	Adopted Budget FY2025	Budget Request FY2026	\$ Variance	% Variance
Personnel Services	\$ 714,935	\$ 669,832	\$ (45,103)	-6%
Supplies & Materials	27,940	28,495	\$ 555	2%
Maintenance & Services	37,100	108,775	\$ 71,675	193%
Other Charges	5,200	31,141	\$ 25,941	499%
Capital Outlay	0	0	\$ -	0%
Total	\$ 785,175	\$ 838,243	\$ 53,068	7%
			\$ Increase in Expenses	% Inc/(Dec)
Budget variance: Expenditures requested to increase for law enforcement salary survey and government wide salary survey.			\$ 53,068	7%

Expenditures			1007 Human Resources Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund										
EXPENSES										
Department: 1007 - Human Resources										
Location: 090 - Human Resources										
<i>PERS SVCS - Personnel Services</i>										
	6000.100	Personnel Services Salaries	390,258.00	435,622.00	435,622.00	(45,364.00)	-10%	197,058.38	454,625.01	GL distribution of risk manager to enterprise funds
	6000.400	Personnel Services Overtime Pay	4,000.00	4,000.00	4,000.00	0.00	0%	713.86	3,842.32	Same as FY 25 \$4,000
	6010.020	Benefits Contingency	153.00	191.00	191.00	(38.00)	-20%	0.00	0.00	
	6010.025	Benefits Deferred Comp Match	3,000.00	3,000.00	3,000.00	0.00	0%	0.00	0.00	
	6010.030	Benefits Hospitalization Insurance	51,982.00	59,563.00	59,563.00	(7,581.00)	-13%	23,057.16	0.00	
	6010.050	Benefits Retirement	51,826.00	52,144.00	52,144.00	(318.00)	-1%	0.00	0.00	
	6010.060	Benefits Social Security Taxes	35,708.00	33,270.00	33,270.00	2,438.00	7%	14,431.77	0.00	
	6010.070	Benefits Unemployment Insurance	153.00	191.00	191.00	(38.00)	-20%	0.00	0.00	
	6010.090	Benefits Workmans Compensation Ins	7,676.00	6,621.00	6,621.00	1,055.00	16%	5,803.00	0.00	
	6010.120	Benefits Long Term Disability	575.00	715.00	715.00	(140.00)	-20%	0.00	0.00	
	6010.130	Benefits Life Insurance	652.00	810.00	810.00	(158.00)	-20%	0.00	0.00	
	6010.140	Benefits FSA & PSA Admin and EAP Program	705.00	877.00	877.00	(172.00)	-20%	150.84	0.00	
	6010.150	Benefits Retirement Administration Fee	736.00	915.00	915.00	(179.00)	-20%	198.04	0.00	
	6010.900	Benefits OPEB contribution	20,368.00	21,726.00	21,726.00	(1,358.00)	-6%	10,863.00	0.00	
<i>Account Total: PERS SVCS - Personnel Services</i>			\$567,792.00	\$619,645.00	\$619,645.00	(\$51,853.00)	-8%	\$252,276.05	\$458,467.33	
<i>SUPP & MAT - Supplies & Materials</i>										
	6100.010	Administrative Expense Administrative Expenses	540.00	540.00	540.00	0.00	0%	209.95	388.25	Water cooler expense in department
	6100.040	Administrative Expense Alcohol and Drug Testing Supplie	363.00	100.00	100.00	263.00	263%	223.75	225.00	
	6100.050	Administrative Expense Background Checks	6,000.00	6,000.00	6,000.00	0.00	0%	0.00	0.00	3rd party vendor background checks for new hires (\$42 each) & FOT Federal Motor Carrier required checks.
	6100.060	Administrative Expense Books and Publications	600.00	500.00	500.00	100.00	20%	0.00	595.65	Required labor law posters for bldgs
	6100.100	Administrative Expense Dues, Licenses & Subscriptions	720.00	528.00	528.00	192.00	36%	528.00	499.00	SHRM and MD PRIMA dues
	6100.110	Administrative Expense Envelopes	400.00	400.00	400.00	0.00	0%	0.00	282.86	
	6100.150	Administrative Expense Incentives & Events	1,250.00	1,250.00	1,250.00	0.00	0%	(0.70)	873.22	Wellness events, classes, and incentives
	6100.190	Administrative Expense Office Supplies	2,400.00	2,400.00	2,400.00	0.00	0%	670.99	2,503.91	
	6100.210	Administrative Expense Paper	1,272.00	1,272.00	1,272.00	0.00	0%	904.33	846.78	
	6110.090	Supplies & Equipment Computers & Printers	4,000.00	4,000.00	4,000.00	0.00	0%	2,945.22	4,422.81	Risk Manager laptop/surface tablet, 1 recruiting tablet & 2nd monitors
	6110.245	Supplies & Equipment Mobile Phones	2,040.00	2,040.00	2,040.00	0.00	0%	1,047.13	1,809.13	Director, Deputy Director, Risk Manager, and Recruiter cell phones
	6110.290	Supplies & Equipment Other Office Equipment	510.00	510.00	510.00	0.00	0%	179.99	78.42	New chair, supplies for Risk Manager
	6130.010	Equipment Maintenance Copier Lease	2,400.00	2,400.00	2,400.00	0.00	0%	701.04	2,261.07	
	6150.050	Uniforms & Personal Equipment Uniforms	850.00	850.00	850.00	0.00	0%	0.00	846.82	
<i>Account Total: SUPP & MAT - Supplies & Materials</i>			\$23,345.00	\$22,790.00	\$22,790.00	\$555.00	2%	\$7,409.70	\$15,632.92	

Expenditures			1007 Human Resources Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
MAINT & SVCS - Maintenance & Services										
	6530.040	Consulting Services Consulting Services	50,000.00	0.00	0.00	50,000.00	N/A	0.00	0.00	External salary survey for county positions.
	6530.050	Consulting Services Crisis/Fitness for Duty	2,000.00	1,700.00	1,700.00	300.00	18%	0.00	0.00	
	6530.080	Consulting Services Physicals, Shots & Drug Testing	32,375.00	16,000.00	17,015.00	16,375.00	102%	10,955.00	14,965.29	Price increases from vendors and more employees.
	6540.020	Vehicle Operating Expenses Fuel - WC Fleet	3,500.00	3,500.00	3,500.00	0.00	0%	1,387.95	2,946.50	3 vehicles
	6540.030	Vehicle Operating Expenses Vehicle Maintenance	1,500.00	1,500.00	1,500.00	0.00	0%	324.07	595.03	
	6550.270	Building Site Expenses Telephone	400.00	400.00	400.00	0.00	0%	174.03	359.87	
	6900.040	Advertising Personnel Advertisements	19,000.00	14,000.00	14,000.00	5,000.00	36%	2,495.47	6,355.00	Increase due to difficulty filling vacant positions & attract qualified applicants.
Account Total: MAINT & SVCS - Maintenance & Services			\$108,775.00	\$37,100.00	\$38,115.00	\$71,675.00	193%	\$15,336.52	\$25,221.69	
OTHR CHGS - Other Charges										
	7000.040	Travel, Training & Expense Continuing Education/Certificati	3,225.00	2,800.00	2,800.00	425.00	15%	790.00	2,357.70	Increase due to new staff and professional certifications.
	7000.060	Travel, Training & Expense Educational Training	20,800.00	800.00	800.00	20,000.00	2500%	683.88	790.00	Added \$20K for county classes on CPR, customer service, succession planning, and new supervisors
	7000.100	Travel, Training & Expense Meetings/Conferences/Shows	7,016.00	1,400.00	1,400.00	5,616.00	401%	790.00	1,034.00	Added MD SHRM conference in OC, lodging for MACo Winter conference, Recruiter for summer MACO and 2 conferences Risk Manager.
	7000.115	Travel, Training & Expense Mileage	100.00	200.00	200.00	(100.00)	-50%	0.00	192.87	
Account Classification Total: OTHR CHGS - Other Charges			\$31,141.00	\$5,200.00	\$5,200.00	\$25,941.00	499%	\$2,263.88	\$4,374.57	
INTFND CHGS - Interfund Charges										
	8010.110	Interfund Water & Wastewater Enterprise Ch	0.00	0.00	0.00	0.00	N/A	0.00	(58,430.58)	
	8010.120	Interfund Landfill Enterprise Charges	0.00	0.00	0.00	0.00	N/A	0.00	(18,746.52)	
Account Total: INTFND CHGS - Interfund Charges			\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	(\$77,177.10)	
Location Total: 090 - Human Resources			\$731,053.00	\$684,735.00	\$685,750.00	\$46,318.00	7%	\$277,286.15	\$426,519.41	
Location: 095 - Volunteer Services										
PERS SVCS - Personnel Services										
	6000.100	Personnel Services Salaries	64,155.00	59,326.00	59,326.00	4,829.00	8%	28,602.48	67,264.41	
	6010.020	Benefits Contingency	25.00	26.00	26.00	(1.00)	-4%	0.00	0.00	
	6010.030	Benefits Hospitalization Insurance	19,307.00	19,293.00	19,293.00	14.00	0%	9,293.00	0.00	
	6010.050	Benefits Retirement	8,520.00	7,101.00	7,101.00	1,419.00	20%	0.00	0.00	
	6010.060	Benefits Social Security Taxes	4,912.00	4,544.00	4,544.00	368.00	8%	1,963.23	0.00	
	6010.070	Benefits Unemployment Insurance	25.00	26.00	26.00	(1.00)	-4%	0.00	0.00	
	6010.090	Benefits Workmans Compensation Ins	1,262.00	902.00	902.00	360.00	40%	789.00	0.00	
	6010.120	Benefits Long Term Disability	95.00	97.00	97.00	(2.00)	-2%	0.00	0.00	
	6010.130	Benefits Life Insurance	107.00	110.00	110.00	(3.00)	-3%	0.00	0.00	
	6010.140	Benefits FSA & PSA Admin and EAP Program	116.00	119.00	119.00	(3.00)	-3%	20.54	0.00	
	6010.150	Benefits Retirement Administration Fee	121.00	125.00	125.00	(4.00)	-3%	26.97	0.00	
	6010.900	Benefits OPEB contribution	3,395.00	3,621.00	3,621.00	(226.00)	-6%	1,810.50	0.00	
Account Total: PERS SVCS - Personnel Services			\$102,040.00	\$95,290.00	\$95,290.00	\$6,750.00	7%	\$42,505.72	\$67,264.41	

Expenditures			1007 Human Resources Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
	SUPP & MAT - Supplies & Materials									
	6100.150	Administrative Expense Incentives & Events	5,150.00	5,150.00	5,150.00	0.00	0%	1,299.33	3,393.78	Employee appreciation program and employee events
	6100.190	Administrative Expense Office Supplies	0.00	0.00	0.00	0.00	N/A	0.00	601.93	
	6160.043	Grant Programs Other Grants	0.00	0.00	0.00	0.00	N/A	0.00	3,500.00	
	Account Total: SUPP & MAT - Supplies & Materials		\$5,150.00	\$5,150.00	\$5,150.00	\$0.00	0%	\$1,299.33	\$7,495.71	
	OTHR CHGS - Other Charges									
	7000.115	Travel, Training & Expense Mileage	0.00	0.00	0.00	0.00	N/A	0.00	65.70	
	Account Classification Total: OTHR CHGS - Other Charges		\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	\$65.70	
	Location Total: 095 - Volunteer Services		\$107,190.00	\$100,440.00	\$100,440.00	\$6,750.00	7%	\$43,805.05	\$74,825.82	
	Department Total: 1007 - Human Resources		\$838,243.00	\$785,175.00	\$786,190.00	\$53,068.00	7%	\$321,091.20	\$501,345.23	

Expense Budget Transaction Report

1007

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1007 - Human Resources				
Location 090 - Human Resources				
Account 6100.010 - Administrative Expense Administrative Expenses				
100.1007.090.6100.010	Water Cooler (\$135 per quarter)	4.0000	135.00	540.00
	Account 6100.010 - Administrative Expense Administrative Expenses Totals	Transactions	1	\$540.00
Account 6100.040 - Administrative Expense Alcohol and Drug Testing Supplie				
100.1007.090.6100.040	Drug testing supplies - Gas tank \$244, forms, tape, mouthpieces	1.0000	363.00	363.00
	Account 6100.040 - Administrative Expense Alcohol and Drug Testing Supplie Totals	Transactions	1	\$363.00
Account 6100.050 - Administrative Expense Background Checks				
100.1007.090.6100.050	Background Checks-DOT Federal Motor Carrier & New Hire	1.0000	6,000.00	6,000.00
	Account 6100.050 - Administrative Expense Background Checks Totals	Transactions	1	\$6,000.00
Account 6100.060 - Administrative Expense Books and Publications				
100.1007.090.6100.060	Labor Law Posters	1.0000	600.00	600.00
	Account 6100.060 - Administrative Expense Books and Publications Totals	Transactions	1	\$600.00
Account 6100.100 - Administrative Expense Dues, Licenses & Subscriptions				
100.1007.090.6100.100	SHRM (3) \$690 and MD PRIMA Dues (Risk Mgr) \$30	1.0000	720.00	720.00
	Account 6100.100 - Administrative Expense Dues, Licenses & Subscriptions Totals	Transactions	1	\$720.00
Account 6100.110 - Administrative Expense Envelopes				
100.1007.090.6100.110	Envelopes	1.0000	400.00	400.00
	Account 6100.110 - Administrative Expense Envelopes Totals	Transactions	1	\$400.00
Account 6100.150 - Administrative Expense Incentives & Events				
100.1007.090.6100.150	Wellness Events & Incentives (Health Fair, Walk, Classes)	1.0000	1,250.00	1,250.00
	Account 6100.150 - Administrative Expense Incentives & Events Totals	Transactions	1	\$1,250.00
Account 6100.190 - Administrative Expense Office Supplies				
100.1007.090.6100.190	Office supplies	1.0000	2,400.00	2,400.00
	Account 6100.190 - Administrative Expense Office Supplies Totals	Transactions	1	\$2,400.00
Account 6100.210 - Administrative Expense Paper				
100.1007.090.6100.210	Paper	1.0000	1,272.00	1,272.00
	Account 6100.210 - Administrative Expense Paper Totals	Transactions	1	\$1,272.00
Account 6110.090 - Supplies & Equipment Computers & Printers				
100.1007.090.6110.090	2 Surface Tablets (1 is replacing Risk Mgr) and 2 monitors	1.0000	4,000.00	4,000.00
	Account 6110.090 - Supplies & Equipment Computers & Printers Totals	Transactions	1	\$4,000.00
Account 6110.245 - Supplies & Equipment Mobile Phones				
100.1007.090.6110.245	4 Cell Phones -HR Director, Deputy, Risk Manager, and Recruiter	12.0000	170.00	2,040.00
	Account 6110.245 - Supplies & Equipment Mobile Phones Totals	Transactions	1	\$2,040.00
Account 6110.290 - Supplies & Equipment Other Office Equipment				
100.1007.090.6110.290	Chair, Risk Mgr. gloves, flashlight, tools etc.	1.0000	510.00	510.00
	Account 6110.290 - Supplies & Equipment Other Office Equipment Totals	Transactions	1	\$510.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1007 - Human Resources				
Location 090 - Human Resources				
Account 6130.010 - Equipment Maintenance Copier Lease				
100.1007.090.6130.010	Copier Lease	1.0000	2,400.00	2,400.00
	Account 6130.010 - Equipment Maintenance Copier Lease Totals	Transactions	1	\$2,400.00
Account 6150.050 - Uniforms & Personal Equipment Uniforms				
100.1007.090.6150.050	Shirts for staff and jacket for Risk Manager	1.0000	850.00	850.00
	Account 6150.050 - Uniforms & Personal Equipment Uniforms Totals	Transactions	1	\$850.00
Account 6530.040 - Consulting Services Consulting Services				
100.1007.090.6530.040	Salary Survey for county positions with 3rd party vendor	1.0000	50,000.00	50,000.00
	Account 6530.040 - Consulting Services Consulting Services Totals	Transactions	1	\$50,000.00
Account 6530.050 - Consulting Services Crisis/Fitness for Duty				
100.1007.090.6530.050	Fitness for Duty	1.0000	2,000.00	2,000.00
	Account 6530.050 - Consulting Services Crisis/Fitness for Duty Totals	Transactions	1	\$2,000.00
Account 6530.080 - Consulting Services Physicals, Shots & Drug Testing				
100.1007.090.6530.080	2025 Corrections New Hire Drug Tests	10.0000	65.00	650.00
100.1007.090.6530.080	2025 New Hire Physicals at West OC I&I	35.0000	100.00	3,500.00
100.1007.090.6530.080	2025 Preplacement Drug Tests	45.0000	60.00	2,700.00
100.1007.090.6530.080	2025 Renewal DOT Physicals	50.0000	100.00	5,000.00
100.1007.090.6530.080	2026 Corrections New Hire Drug Test	10.0000	75.00	750.00
100.1007.090.6530.080	2026 New Hire Physicals at West OC I&I	35.0000	110.00	3,850.00
100.1007.090.6530.080	2026 Preplacement Drug Tests	45.0000	70.00	3,150.00
100.1007.090.6530.080	2026 Renewal DOT Physicals at West OC I&I	50.0000	110.00	5,500.00
100.1007.090.6530.080	Eastern Shore Quarterly Onsite Fee and mileage	1.0000	400.00	400.00
100.1007.090.6530.080	Random Drug Tests with Eastern Shore DOT Compliance	125.0000	55.00	6,875.00
	Account 6530.080 - Consulting Services Physicals, Shots & Drug Testing Totals	Transactions	10	\$32,375.00
Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet				
100.1007.090.6540.020	Fuel for 3 Vehicles	1.0000	3,500.00	3,500.00
	Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet Totals	Transactions	1	\$3,500.00
Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance				
100.1007.090.6540.030	Vehicle Maintenance for 3 Vehicles	1.0000	1,500.00	1,500.00
	Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance Totals	Transactions	1	\$1,500.00
Account 6550.270 - Building Site Expenses Telephone				
100.1007.090.6550.270	Telephones	1.0000	400.00	400.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	1	\$400.00
Account 6900.040 - Advertising Personnel Advertisements				
100.1007.090.6900.040	Community Events - Track or Treat, Ocean Pines Expo	1.0000	350.00	350.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1007 - Human Resources				
Location 090 - Human Resources				
Account 6900.040 - Advertising Personnel Advertisements				
100.1007.090.6900.040	Digital Marketing & Social Media Ads for targeted recruiting	1.0000	5,000.00	5,000.00
100.1007.090.6900.040	Indeed - Resume search engine access	1.0000	3,850.00	3,850.00
100.1007.090.6900.040	Indeed advertising	1.0000	3,100.00	3,100.00
100.1007.090.6900.040	Job Fairs - UMES, OC, SU	1.0000	800.00	800.00
100.1007.090.6900.040	Promotional Items-lanyards, notebooks, clips, cup holders	1.0000	3,500.00	3,500.00
100.1007.090.6900.040	Pull up banners for recruiting	1.0000	400.00	400.00
100.1007.090.6900.040	Targeted or Nationwide Search - NENA, APCO	1.0000	2,000.00	2,000.00
Account 6900.040 - Advertising Personnel Advertisements Totals		Transactions	8	\$19,000.00
Account 7000.040 - Travel, Training & Expense Continuing Education/Certificati				
100.1007.090.7000.040	OSHA 132 from OSHA Academy for RM	1.0000	300.00	300.00
100.1007.090.7000.040	Basic Industrial Hygiene - refresher for RM	1.0000	20.00	20.00
100.1007.090.7000.040	Clean Air Act Training from 360 Training for RM	1.0000	45.00	45.00
100.1007.090.7000.040	Confined Space from 360 Training for Risk Manager	1.0000	115.00	115.00
100.1007.090.7000.040	CPR/FIRST AID Train the Trainer for Risk Manager	1.0000	700.00	700.00
100.1007.090.7000.040	E1301 Continuity Planning from FEMA for certification	1.0000	110.00	110.00
100.1007.090.7000.040	E1302 Continuity Program Mgmt for RM from FEMA	1.0000	110.00	110.00
100.1007.090.7000.040	HAZWOPER 24 Hour Class from 360 Training for RM	1.0000	180.00	180.00
100.1007.090.7000.040	NFPA 70E from 360 Training for RM -Electrical Code	1.0000	45.00	45.00
100.1007.090.7000.040	Overhead Craine Inspector Certification for RM	1.0000	200.00	200.00
100.1007.090.7000.040	SHRM-SCP Exam fees for 2 for professional certification	1.0000	1,400.00	1,400.00
Account 7000.040 - Travel, Training & Expense Continuing Education/Certificati Totals		Transactions	11	\$3,225.00
Account 7000.060 - Travel, Training & Expense Educational Training				
100.1007.090.7000.060	Customer Service Training for County Employees	1.0000	5,000.00	5,000.00
100.1007.090.7000.060	First Aid/CPR Training for County Employees	1.0000	5,000.00	5,000.00
100.1007.090.7000.060	Leadership and development training for Recruiter	1.0000	600.00	600.00
100.1007.090.7000.060	New Supervisor Training Class for County Employees	1.0000	5,000.00	5,000.00
100.1007.090.7000.060	Succession Planning Class for County Employees	1.0000	5,000.00	5,000.00
100.1007.090.7000.060	Training for HR staff at Wor Wic (i.e. computer class)	1.0000	200.00	200.00
Account 7000.060 - Travel, Training & Expense Educational Training Totals		Transactions	6	\$20,800.00
Account 7000.100 - Travel, Training & Expense Meetings/Conferences/Shows				
100.1007.090.7000.100	Local SHRM meetings for 3 (Director, Deputy, Recruiter)	1.0000	856.00	856.00
100.1007.090.7000.100	MACo HR Conference for 2- \$300 +\$400 lodging	1.0000	700.00	700.00
100.1007.090.7000.100	MD PRIMA for Risk Mgr - \$35 +\$200 lodging	1.0000	235.00	235.00
100.1007.090.7000.100	MD State SHRM Conference 10/5/25 in OC for 2 employees	2.0000	800.00	1,600.00
100.1007.090.7000.100	Mid Atlantic Life Safety Conference \$75+\$200 lodging Risk Mgr	1.0000	275.00	275.00
100.1007.090.7000.100	Summer MACO for Director, Deputy, and Recruiter	3.0000	450.00	1,350.00

Expense Budget Transaction Report

1007

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund	100 - General Fund			
Department	1007 - Human Resources			
Location	090 - Human Resources			
Account	7000.100 - Travel, Training & Expense Meetings/Conferences/Shows			
100.1007.090.7000.100	Winter MACo for Dir. & Deputy- \$900 + \$1100 for lodging	1.0000	2,000.00	2,000.00
	Account 7000.100 - Travel, Training & Expense Meetings/Conferences/Shows Totals	Transactions	7	\$7,016.00
Account	7000.115 - Travel, Training & Expense Mileage			
100.1007.090.7000.115	Travel and Expenses	1.0000	100.00	100.00
	Account 7000.115 - Travel, Training & Expense Mileage Totals	Transactions	1	\$100.00
	Location 090 - Human Resources Totals	Transactions	62	\$163,261.00
Location	095 - Volunteer Services			
Account	6100.150 - Administrative Expense Incentives & Events			
100.1007.095.6100.150	Employee Event -holiday	1.0000	1,650.00	1,650.00
100.1007.095.6100.150	Recognition Program	1.0000	3,500.00	3,500.00
	Account 6100.150 - Administrative Expense Incentives & Events Totals	Transactions	2	\$5,150.00
	Location 095 - Volunteer Services Totals	Transactions	2	\$5,150.00
	Department 1007 - Human Resources Totals	Transactions	64	\$168,411.00
	Fund 100 - General Fund Totals	Transactions	64	\$168,411.00
	EXPENSES Totals	Transactions	64	\$168,411.00
	Grand Totals	Transactions	64	\$168,411.00

DEPARTMENT BUDGET SUMMARY

Department or Agency:	Human Resources	Department Number:	1007
Fund: 100	General Fund	Function:	General Government

Mission Statement:

The HR Department maintains all HR functions for the 725 active employees. These functions include entering/maintaining all information in the payroll and retiree systems for new hires, terminations, and any payroll or informational changes. The department processes all information for the benefits programs for employees including medical, prescription, dental, vision, sick leave bank, flexible spending, dependent care, long term disability, State Employees Credit Union (SECU), deferred compensation, supplemental plans (i.e. AFLAC plans), pension and life insurance. Monitor and administer leave requests as required under the Family Medical Leave Act to insure compliance with federal laws. Within the department are two certified retirement coordinators. The HR Department coordinates the posting, advertising and interview process to fill approved vacancies and maintains the applicant data base. HR is responsible for employee relations and compliance with state and federal regulations. HR is responsible for all records, claims processing and investigation of workers compensation claims for all county employees as well as the 10 volunteer fire companies in Worcester County totaling over 790 members. We also assist all departments with employee training, safety training, programs, and audits. The department is responsible for maintaining insurance for all county buildings, vehicles, equipment, liability coverage, driving records, and investigating and processing any claims against the county. The department administers the drug and alcohol testing program and facilitates the DOT physicals and certifications. The department is responsible for creating and administering the employee wellness program and employee events.

PROGRAM SERVICES: (STATISTICS)

•	The Human Resource Office maintains and updates personnel files for 725 full time, part time, and contract employees.
•	Processes invoices, maintains personnel records for payroll, benefits including medical, prescription, dental, vision, life insurance, and long term disability for county employees and retirees/dependents accounts.
•	Maintains insurance for 69 county buildings, 221 related structures, 395 vehicles and 161 pieces of mobile equipment. Process and investigate claims against the County.
•	Processes and investigates workers compensation claims for employees as well as the 790 volunteer firemen with the 10 Volunteer Fire Companies in Worcester County.
•	The HR office coordinates recruiting efforts for all approved openings within the County (excluding the Sheriff's Office and Library).
•	Coordinates county programs including employee events, wellness programs, Volunteer Spirit Award etc.

Statistical Data:

Description of Statistical Data	Actual FY2023	Actual FY2024	Estimate FY2025	Estimate FY2026
New Hires	131	100	138	158
Separations	87	106	126	136
Work. Comp. Claims Paid - County Claims	57/\$115,839	74/\$199,062	112/\$180,150	120/\$200,000
Work. Comp. Claims Paid- Volunteer Firefighters	17/\$84,704	15/\$88,476	10/\$70,000	15/\$100,000
LGIT Claims Paid	\$173,665	\$71,576	\$140,000	160,000

DEPARTMENT BUDGET SUMMARY					
Department or Agency:	Human Resources		Department Number:	1007	
Fund: 100	General Fund		Function:	General Government	
Expenditures:					
Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Personnel Services	\$ 558,554	\$ 525,731	\$ 714,935	\$ 669,832	-6.3%
Supplies & Materials	22,340	23,129	27,940	28,495	2.0%
Maintenance & Services	26,822	25,222	37,100	108,775	193.2%
Other Charges	2,444	4,440	5,200	31,141	498.9%
Interfund Charges	(79,250)	(77,177)			0.0%
Capital Outlay	0	0	0	0	0.0%
Total	\$ 530,910	\$ 501,345	\$ 785,175	\$ 838,243	6.8%
Staffing (Full Time Equivalent):					
Position Title	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Human Resource Director	1.0	1.0	1.0	1.0	0%
Risk Manager	1.0	1.0	1.0	1.0	0%
Deputy HR Director	0.0	0.0	1.0	1.0	0%
Human Resource Specialist & Recruiter	2.0	2.0	2.0	2.0	0%
Benefits Manager	1.0	1.0	0.0	0.0	0%
Risk Management Specialist	1.0	0.0	0.0	0.0	0%
Benefits Specialist	0.0	1.0	1.0	1.0	0%
Office Assistant IV or V	1.0	1.0	1.0	1.0	0%
Total	7.0	7.0	7.0	7.0	0%
Summary of Significant Budget Increases/Decreases					
Description of Increase/Decrease				\$ Increase/Decrease	% Inc/(Dec)
Requested Law Enforcement Salary Survey and Govt Wide Salary Survey				\$ 53,068	7%
Contact Information					
Name:	Stacey Norton		Address 1:	1W. Market Street, Room 1301	
Title:	Human Resource Director		Address 2:	Government Center	
Email:	snorton@co.worcester.md.us		City/State:	Snow Hill, Maryland	
Telephone:	410-632-0090		Zip Code:	21863	

**WORCESTER COUNTY
PERSONAL COMPUTER FORM
FY2026**

Department/Agency Name: Human Resources

Department No. 1007

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

<u>N or R</u>	<u>Description:</u>	<u>Qty:</u>	<u>Cost:</u>	<u>Total:</u>
<u> </u> Mini Computer	<u>MinisForum Mini Dektop</u>	<u> </u>	<u> \$440</u>	<u> \$0</u>
<u> </u> Laptop**	<u>Dell Latitude w/docking **</u>	<u> </u>	<u> \$2,100</u>	<u> \$0</u>
<u> </u> ** with docking station				
<u> </u> Laptop only	<u>Laptop w/o docking stn</u>	<u> </u>	<u> \$1,800</u>	<u> \$0</u>
<u> </u> Desktop w/dual video card	<u>Dell Optiplex ***</u>	<u> </u>	<u> \$1,370</u>	<u> \$0</u>
<u> </u> ***does not include monitor				
<u> </u> Docking Station	<u>Dell Dock Station Replicator</u>	<u> </u>	<u> \$300</u>	<u> \$0</u>
<u> N </u> 24" Monitor	<u>Office Assistant 2nd Monitor</u>	<u> 1</u>	<u> \$176</u>	<u> \$176</u>
<u> N </u> 32" Monitor	<u>2nd Monitor Conf Room</u>	<u> 1</u>	<u> \$280</u>	<u> \$280</u>
<u> </u> Laptop Tote	<u>Laptop Canvas Tote</u>	<u> </u>	<u> \$20</u>	<u> \$0</u>
<u> </u> Adobe Acrobat	<u>Standard Software</u>	<u> </u>	<u> \$240</u>	<u> \$0</u>
<u> N </u> Surface	<u>Surface Tablet</u>	<u> 2</u>	<u> \$1,550</u>	<u> \$3,100</u>
<u> N </u>	<u>Surface Keyboard & Stylus</u>	<u> 2</u>	<u> \$222</u>	<u> \$444</u>
TOTAL TO KEY TO ACCOUNT 6110.090				<u> \$4,000</u>

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

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

Reason:

Computer # (i.e. WCIT0001):

Replace Risk Manager Laptop with a Surface Tablet for Field Inspections JCQF8S3

Requesting another surface tablet for interviewing, open enrollment, offsite work etc.

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

Worcester County **Completed By:** Stacey Norton **Date:** _____

Subsidiary	Vehicle Identification #	Make	Year	Model	Mileage	Driver
Human Resources	1FTER4FH2MLD49083	Ford	2021	Ranger	18,353	P. Walls
Human Resources	1C4RDJAG8JC312600	Dodge	2018	Durango	70,331	S. Norton
Human Resources	3C6JR7DG0KG532431	Dodge	2019	Ram 1500	47,722	D. Walker
Average Mileage *					45,469	
Usable Vehicles *					3	

*If a vehicle is not usable, do not key in mileage, or it will skew the average and count.

1008 DEVELOPMENT, REVIEW & PERMITTING DEPARTMENT				
Department Revenue and Expenditure Summary				
Revenues:				
Revenue Category	Adopted Budget FY2025	Budget Request FY2026	\$ Variance	% Variance
Licenses & Permits	\$ 1,620,700	\$ 1,667,700	\$ 47,000	3%
Charges for Services	\$ 1,200	\$ 1,200	\$ -	0%
Federal Grants/Revenues	\$ 150,000	\$ 150,000	\$ -	0%
State Grants/Revenues	\$ 7,000	\$ 7,000	\$ -	0%
Total	\$ 1,778,900	\$ 1,825,900	\$ 47,000	3%
Expenditures:				
Expenditure Category	Adopted Budget FY2025	Budget Request FY2026	\$ Variance	% Variance
Personnel Services	\$ 2,681,106	\$ 2,877,178	\$ 196,072	7%
Supplies & Materials	303,075	292,619	\$ (10,456)	-3%
Maintenance & Services	104,961	73,410	\$ (31,551)	-30%
Other Charges	52,996	57,361	\$ 4,365	8%
Capital Outlay	0	0	\$ -	0%
Total	\$ 3,142,138	\$ 3,300,568	\$ 158,430	5%
			\$ Increase in Expense over Rev	% Inc/(Dec)
Budget variance: Revenue increase from occupational license fees and building permits. Expenditure increase due to reclassification requests for personnel.			\$ 111,430	4%

Revenues			1008 DRP Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund										
REVENUES										
Department: 1008 - Development, Review & Permits										
<i>LIC/PRMT - Licenses and Permits</i>										
	4900	Liquor Licenses	950,000.00	950,000.00	950,000.00	0.00	0%	50,525.00	936,925.00	
	4905	Vending Machine Licenses	65,000.00	65,000.00	65,000.00	0.00	0%	15,275.00	48,200.00	
	4915	Occupational Licenses	34,000.00	7,000.00	7,000.00	27,000.00	386%	3,265.00	33,656.00	Based on Biannual cycle
	4927	Rental License Fee	195,000.00	210,000.00	210,000.00	(15,000.00)	-7%	94,830.00	177,425.00	modified to reflect trends
	4930	Building Permits	350,000.00	315,000.00	315,000.00	35,000.00	11%	175,343.00	357,844.00	modified to reflect trends
	4932	Electrical Permits	21,000.00	21,000.00	21,000.00	0.00	0%	11,500.00	20,825.00	
	4955	Raffle Permits	1,500.00	1,500.00	1,500.00	0.00	0%	725.00	1,525.00	
	5060.100	Licenses and Permits Board of Zoning Appeal Fee	25,000.00	25,000.00	25,000.00	0.00	0%	16,175.00	29,465.00	
	5060.300	Licenses and Permits Site Plan Review	11,000.00	11,000.00	11,000.00	0.00	0%	2,830.00	14,467.00	
	5060.400	Licenses and Permits Rezoning Fee	2,000.00	2,000.00	2,000.00	0.00	0%	996.00	7,849.00	
	5060.500	Licenses and Permits Subdivision Review Fee	12,000.00	12,000.00	12,000.00	0.00	0%	3,445.00	11,500.00	
	5060.600	Licenses and Permits Text Amendment Application Fee	1,200.00	1,200.00	1,200.00	0.00	0%	1,200.00	1,600.00	
<i>Account Classification Total: LIC/PRMT - Licenses and Permits</i>			\$1,667,700.00	\$1,620,700.00	\$1,620,700.00	\$47,000.00	3%	\$376,109.00	\$1,641,281.00	
<i>CHG SVC - Charges for Services</i>										
	5070.300	Sale of Publications & Copies Dev. Review & Permitting	50.00	50.00	50.00	0.00	0%	15.00	135.00	
	5085	Liquor Advertising Fees	1,200.00	1,200.00	1,200.00	0.00	0%	520.00	1,980.00	
<i>Account Classification Total: CHG SVC - Charges for Services</i>			\$1,250.00	\$1,250.00	\$1,250.00	\$0.00	0%	\$535.00	\$2,115.00	
<i>INTGOV FED - Intergovernmental - Federal Revenues</i>										
	5625	CDBG Housing Rehab Grant	150,000.00	150,000.00	150,000.00	0.00	0%	0.00	157,249.00	
<i>Account Total: INTGOV FED - Intergovernmental - Federal Revenues</i>			\$150,000.00	\$150,000.00	\$150,000.00	\$0.00	0%	\$0.00	\$157,249.00	
<i>INTGOV ST - Intergovernmental - State Revenues</i>										
	5515	DHCD Housing Administration Fee	7,000.00	7,000.00	7,000.00	0.00	0%	0.00	27,853.00	
<i>Account Total: INTGOV ST - Intergovernmental - State Revenues</i>			\$7,000.00	\$7,000.00	\$7,000.00	\$0.00	0%	\$0.00	\$27,853.00	
Department Total: 1008 - Development, Review & Permits			\$1,825,950.00	\$1,778,950.00	\$1,778,950.00	\$47,000.00	3%	\$376,644.00	\$1,828,498.00	

Expenditures			1008 DRP Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund										
EXPENSES										
Department: 1008 - Development, Review & Permits										
<i>PERS SVCS - Personnel Services</i>										
	6000.100	Personnel Services Salaries	1,985,169.00	1,839,033.00	1,839,033.00	146,136.00	8%	854,431.87	1,781,697.54	Personnel reclass request
	6000.400	Personnel Services Overtime Pay	3,000.00	3,000.00	3,000.00	0.00	0%	2,780.73	1,672.39	
	6010.020	Benefits Contingency	780.00	805.00	805.00	(25.00)	-3%	0.00	0.00	
	6010.025	Benefits Deferred Comp Match	15,000.00	15,000.00	15,000.00	0.00	0%	0.00	0.00	
	6010.030	Benefits Hospitalization Insurance	308,498.00	313,980.00	313,980.00	(5,482.00)	-2%	146,621.06	0.00	
	6010.050	Benefits Retirement	263,630.00	220,132.00	220,132.00	43,498.00	20%	0.00	0.00	
	6010.060	Benefits Social Security Taxes	151,634.00	139,573.00	139,573.00	12,061.00	9%	62,684.86	0.00	
	6010.070	Benefits Unemployment Insurance	779.00	805.00	805.00	(26.00)	-3%	0.00	0.00	
	6010.090	Benefits Workmans Compensation Ins	39,048.00	27,954.00	27,954.00	11,094.00	40%	24,500.00	0.00	
	6010.120	Benefits Long Term Disability	2,925.00	3,018.00	3,018.00	(93.00)	-3%	0.00	0.00	
	6010.130	Benefits Life Insurance	3,315.00	3,421.00	3,421.00	(106.00)	-3%	0.00	0.00	
	6010.140	Benefits FSA & PSA Admin and EAP Program	3,588.00	3,702.00	3,702.00	(114.00)	-3%	636.59	0.00	
	6010.150	Benefits Retirement Administration Fee	3,744.00	3,863.00	3,863.00	(119.00)	-3%	835.79	0.00	
	6010.900	Benefits OPEB contribution	96,068.00	106,820.00	106,820.00	(10,752.00)	-10%	53,410.00	0.00	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>			\$2,877,178.00	\$2,681,106.00	\$2,681,106.00	\$196,072.00	7%	\$1,145,900.90	\$1,783,369.93	
<i>SUPP & MAT - Supplies & Materials</i>										
	6100.010	Administrative Expense Administrative Exp	1,200.00	900.00	900.00	300.00	33%	472.34	0.00	
	6100.030	Administrative Expense Alcohol and Drug Testing	0.00	0.00	0.00	0.00	N/A	0.00	135.00	
	6100.052	Administrative Expense Bank Fees	0.00	2,000.00	2,000.00	(2,000.00)	-100%	1,170.99	7,737.95	Elimination of Credit Card Machine/ Fees
	6100.060	Administrative Expense Books and Publications	1,915.00	1,915.00	1,915.00	0.00	0%	972.31	2,426.64	
	6100.070	Administrative Expense International Bldg Code Supplies	500.00	500.00	500.00	0.00	0%	97.00	474.24	
	6100.080	Administrative Expense Copier Supplies	75.00	75.00	75.00	0.00	0%	0.00	0.00	
	6100.100	Administrative Expense Dues, Licenses & Subscriptions	3,299.00	2,927.00	2,927.00	372.00	13%	603.00	2,656.74	
	6100.110	Administrative Expense Envelopes	1,500.00	1,500.00	1,500.00	0.00	0%	1,254.27	716.46	
	6100.190	Administrative Expense Office Supplies	3,000.00	3,000.00	3,000.00	0.00	0%	958.85	1,997.30	
	6100.210	Administrative Expense Paper	2,000.00	2,000.00	2,000.00	0.00	0%	414.92	1,845.04	
	6100.230	Administrative Expense Postage & Freight	3,500.00	3,000.00	3,000.00	500.00	17%	2,014.58	3,121.29	
	6100.240	Administrative Expense Printing Expense	2,500.00	2,500.00	2,500.00	0.00	0%	485.00	3,392.38	
	6110.080	Supplies & Equipment Computer Repairs & Supplies	750.00	750.00	750.00	0.00	0%	0.00	0.00	
	6110.090	Supplies & Equipment Computers & Printers	10,880.00	22,030.00	22,030.00	(11,150.00)	-51%	1,266.22	0.00	Per IT Schedule
	6110.140	Supplies & Equipment GIS Mapping Supplies	11,032.00	4,900.00	4,900.00	6,132.00	125%	9.94	3,412.44	Replacement GPS Unit
	6110.245	Supplies & Equipment Mobile Phones	6,820.00	6,820.00	6,820.00	0.00	0%	2,479.63	5,125.73	
	6110.270	Supplies & Equipment Office Equipment Repairs	300.00	300.00	300.00	0.00	0%	0.00	0.00	
	6110.280	Supplies & Equipment Office Furniture	3,000.00	4,450.00	4,450.00	(1,450.00)	-33%	2,062.34	1,184.96	Reduction in office furniture needs
	6110.340	Supplies & Equipment Safety Program Equipment	150.00	150.00	150.00	0.00	0%	0.00	115.37	
	6110.390	Supplies & Equipment Small Equipment	500.00	500.00	500.00	0.00	0%	33.99	451.57	
	6130.010	Equipment Maintenance Copier Lease	2,978.00	2,978.00	2,978.00	0.00	0%	1,008.64	3,035.54	
	6130.020	Equipment Maintenance Equipment Annual Maint Contr.	1,100.00	1,100.00	1,100.00	0.00	0%	1,100.00	1,100.00	
	6130.060	Equipment Maintenance Software Licensing	34,000.00	34,580.00	34,580.00	(580.00)	-2%	0.00	228.85	

Expenditures			1008 DRP Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
	6130.070	Equipment Maintenance Software Maintenance Agreements	9,920.00	7,500.00	7,500.00	2,420.00	32%	0.00	0.00	Increase for one time, 5 year software/firmware protection for new GPS unit
	6130.075	Equipment Maintenance Software Upgrades	0.00	5,000.00	5,000.00	(5,000.00)	-100%	0.00	10,000.00	Eliminated earmark for plan review software
	6150.040	Uniforms & Personal Equipment Uniform Allowance	3,500.00	3,500.00	3,500.00	0.00	0%	0.00	0.00	
	6160.075	Grant Programs Federal Funds	0.00	0.00	0.00	0.00	N/A	23,649.00	0.00	
	6180.010	Housing Rehabilitation Program CDBG Advertising	700.00	700.00	700.00	0.00	0%	0.00	473.75	
	6180.020	Housing Rehabilitation Program CDBG Appraisals & Credit Reports	1,500.00	1,500.00	1,500.00	0.00	0%	10.95	430.42	
	6180.040	Housing Rehabilitation Program CDBG Housing Rehab Grant	150,000.00	150,000.00	150,000.00	0.00	0%	0.00	157,248.92	
	6180.050	Housing Rehabilitation Program Housing Rental & Disability Cons	6,000.00	6,000.00	6,000.00	0.00	0%	0.00	0.00	
	6180.060	Housing Rehabilitation Program Lead Paint Contract Inspections	23,000.00	23,000.00	23,000.00	0.00	0%	1,100.00	8,532.50	
	6180.080	Housing Rehabilitation Program Special Loan Fee Expense	7,000.00	7,000.00	7,000.00	0.00	0%	8,719.85	19,122.20	
Account Classification Total: SUPP & MAT - Supplies & Materials			\$292,619.00	\$303,075.00	\$303,075.00	(\$10,456.00)	-3%	\$49,883.82	\$234,965.29	
MAINT & SVCS - Maintenance & Services										
	6510.010	Legal Services Board/Commission Attorney	32,000.00	32,000.00	32,000.00	0.00	0%	11,281.25	23,837.50	
	6510.050	Legal Services Court Reporters	4,000.00	4,000.00	4,000.00	0.00	0%	1,570.00	3,840.00	
	6530.040	Consulting Services Consulting Services	0.00	31,551.00	122,525.00	(31,551.00)	-100%	25,460.00	60,576.68	Comp Plan consulting services eliminated for FY 26
	6540.020	Vehicle Operating Expenses Fuel - WC Fleet	13,000.00	13,000.00	13,000.00	0.00	0%	5,777.32	12,382.97	
	6540.030	Vehicle Operating Expenses Vehicle Maintenance	5,000.00	5,000.00	5,000.00	0.00	0%	2,053.82	5,189.42	
	6550.081	Building Site Expenses Fire Extinguishers	150.00	150.00	150.00	0.00	0%	0.00	28.00	
	6550.270	Building Site Expenses Telephone	1,260.00	1,260.00	1,260.00	0.00	0%	449.73	1,439.73	
	6900.025	Advertising Legal Advertisements	18,000.00	18,000.00	18,000.00	0.00	0%	5,448.00	21,218.70	
Account Classification Total: MAINT & SVCS - Maintenance & Services			\$73,410.00	\$104,961.00	\$195,935.00	(\$31,551.00)	-30%	\$52,040.12	\$128,513.00	
OTHR CHGS - Other Charges										
	7000.020	Travel, Training & Expense Board Member Allowance	26,400.00	26,400.00	26,400.00	0.00	0%	10,549.74	18,568.41	
	7000.040	Travel, Training & Expense Continuing Education/Certificati	1,735.00	2,215.00	2,215.00	(480.00)	-22%	316.00	1,050.00	
	7000.060	Travel, Training & Expense Educational Training	3,000.00	3,000.00	3,000.00	0.00	0%	460.00	1,222.75	
	7000.100	Travel, Training & Expense Meetings/Conferences/Shows	26,226.00	21,381.00	21,381.00	4,845.00	23%	8,725.17	9,638.93	Additional conference opportunities
Account Classification Total: OTHR CHGS - Other Charges			\$57,361.00	\$52,996.00	\$52,996.00	\$4,365.00	8%	\$20,050.91	\$30,480.09	
INTFND CHGS - Interfund Charges										
	8010.110	Interfund Water & Wastewater Enterprise Ch	0.00	0.00	0.00	0.00	N/A	0.00	(21,668.40)	
	8010.200	Interfund DRP Chargeback - Engr Svcs	0.00	0.00	0.00	0.00	N/A	0.00	(78,706.00)	
Account Classification Total: INTFND CHGS - Interfund Charges			\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	(\$100,374.40)	
ENCUMBRANCES - Encumbrances										
	7180	Encumbrance Expense	0.00	0.00	0.00	0.00	N/A	0.00	34,666.00	
Account Classification Total: ENCUMBRANCES - Encumbrances			\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	\$34,666.00	
Department Total: 1008 - Development, Review & Permits			\$3,300,568.00	\$3,142,138.00	\$3,233,112.00	\$158,430.00	5%	\$1,267,875.75	\$2,111,619.91	

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1008 - Development, Review & Permits				
Account 6100.010 - Administrative Expense Administrative Expenses				
100.1008.6100.010	Water Cooler	1.0000	1,200.00	1,200.00
	Account 6100.010 - Administrative Expense Administrative Expenses Totals	Transactions	1	\$1,200.00
Account 6100.060 - Administrative Expense Books and Publications				
100.1008.6100.060	American Law of Zoning supplements	1.0000	965.00	965.00
100.1008.6100.060	Building Code supplements	1.0000	500.00	500.00
100.1008.6100.060	MD Annotated Code supplements	1.0000	450.00	450.00
	Account 6100.060 - Administrative Expense Books and Publications Totals	Transactions	3	\$1,915.00
Account 6100.070 - Administrative Expense International Bldg Code Supplies				
100.1008.6100.070	Building Code Supplies	1.0000	500.00	500.00
	Account 6100.070 - Administrative Expense International Bldg Code Supplies Totals	Transactions	1	\$500.00
Account 6100.080 - Administrative Expense Copier Supplies				
100.1008.6100.080	copier supplies, i.e. staples	1.0000	75.00	75.00
	Account 6100.080 - Administrative Expense Copier Supplies Totals	Transactions	1	\$75.00
Account 6100.100 - Administrative Expense Dues, Licenses & Subscriptions				
100.1008.6100.100	AICP Dues, 2 EE	2.0000	160.00	320.00
100.1008.6100.100	APA Dues, 4 EE	4.0000	285.00	1,140.00
100.1008.6100.100	APA MD Dues, 4 EE	4.0000	71.00	284.00
100.1008.6100.100	APA Passport Subscription	1.0000	190.00	190.00
100.1008.6100.100	County Engineers Association	1.0000	75.00	75.00
100.1008.6100.100	International Code Council	1.0000	275.00	275.00
100.1008.6100.100	MD Alcohol Licensing Association	1.0000	150.00	150.00
100.1008.6100.100	MD Bldg Officials Association, 7 EE	7.0000	20.00	140.00
100.1008.6100.100	MD State Geographic Committee	1.0000	200.00	200.00
100.1008.6100.100	MDEMA dues, 2 EE	2.0000	150.00	300.00
100.1008.6100.100	National Fire Protection Association	1.0000	225.00	225.00
	Account 6100.100 - Administrative Expense Dues, Licenses & Subscriptions Totals	Transactions	11	\$3,299.00
Account 6100.110 - Administrative Expense Envelopes				
100.1008.6100.110	Envelopes	1.0000	1,500.00	1,500.00
	Account 6100.110 - Administrative Expense Envelopes Totals	Transactions	1	\$1,500.00
Account 6100.190 - Administrative Expense Office Supplies				
100.1008.6100.190	office supplies	1.0000	3,000.00	3,000.00
	Account 6100.190 - Administrative Expense Office Supplies Totals	Transactions	1	\$3,000.00
Account 6100.210 - Administrative Expense Paper				
100.1008.6100.210	Paper	1.0000	2,000.00	2,000.00
	Account 6100.210 - Administrative Expense Paper Totals	Transactions	1	\$2,000.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1008 - Development, Review & Permits				
Account 6100.230 - Administrative Expense Postage & Freight				
100.1008.6100.230	Postage for certified mailings (BZA, rezonings, etc.)	1.0000	3,500.00	3,500.00
	Account 6100.230 - Administrative Expense Postage & Freight Totals	Transactions	1	\$3,500.00
Account 6100.240 - Administrative Expense Printing Expense				
100.1008.6100.240	forms, certificates, vending & bldg labels, business cards	1.0000	2,500.00	2,500.00
	Account 6100.240 - Administrative Expense Printing Expense Totals	Transactions	1	\$2,500.00
Account 6110.080 - Supplies & Equipment Computer Repairs & Supplies				
100.1008.6110.080	computer repairs, as needed	1.0000	750.00	750.00
	Account 6110.080 - Supplies & Equipment Computer Repairs & Supplies Totals	Transactions	1	\$750.00
Account 6110.090 - Supplies & Equipment Computers & Printers				
100.1008.6110.090	Replacement computers per IT Schedule	4.0000	440.00	1,760.00
100.1008.6110.090	Replacement laptop with tablet per IT schedule	1.0000	1,600.00	1,600.00
100.1008.6110.090	Replacement monitors for existing EE	4.0000	280.00	1,120.00
100.1008.6110.090	Tablets for field inspectors (deferred from FY25)	4.0000	1,600.00	6,400.00
	Account 6110.090 - Supplies & Equipment Computers & Printers Totals	Transactions	4	\$10,880.00
Account 6110.140 - Supplies & Equipment GIS Mapping Supplies				
100.1008.6110.140	Ink, toner, print heads, paper, GIS equipment	1.0000	4,900.00	4,900.00
100.1008.6110.140	Replacement GPS Unit	1.0000	6,132.00	6,132.00
	Account 6110.140 - Supplies & Equipment GIS Mapping Supplies Totals	Transactions	2	\$11,032.00
Account 6110.245 - Supplies & Equipment Mobile Phones				
100.1008.6110.245	cell phone service	1.0000	6,820.00	6,820.00
	Account 6110.245 - Supplies & Equipment Mobile Phones Totals	Transactions	1	\$6,820.00
Account 6110.270 - Supplies & Equipment Office Equipment Repairs				
100.1008.6110.270	office equip repairs, phones, etc.	1.0000	300.00	300.00
	Account 6110.270 - Supplies & Equipment Office Equipment Repairs Totals	Transactions	1	\$300.00
Account 6110.280 - Supplies & Equipment Office Furniture				
100.1008.6110.280	replacement conference room chairs	1.0000	600.00	600.00
100.1008.6110.280	replacement desk chairs	6.0000	150.00	900.00
100.1008.6110.280	Replacement desks	3.0000	500.00	1,500.00
	Account 6110.280 - Supplies & Equipment Office Furniture Totals	Transactions	3	\$3,000.00
Account 6110.340 - Supplies & Equipment Safety Program Equipment				
100.1008.6110.340	safety equipment as needed	1.0000	150.00	150.00
	Account 6110.340 - Supplies & Equipment Safety Program Equipment Totals	Transactions	1	\$150.00
Account 6110.390 - Supplies & Equipment Small Equipment				
100.1008.6110.390	small equip - computer accessories, office equip	1.0000	500.00	500.00
	Account 6110.390 - Supplies & Equipment Small Equipment Totals	Transactions	1	\$500.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1008 - Development, Review & Permits				
Account 6130.010 - Equipment Maintenance Copier Lease				
100.1008.6130.010	DRP copier lease	1.0000	2,978.00	2,978.00
	Account 6130.010 - Equipment Maintenance Copier Lease Totals	Transactions	1	\$2,978.00
Account 6130.020 - Equipment Maintenance Equipment Annual Maint Contr.				
100.1008.6130.020	Canon iPF 940 wide format service agreement	1.0000	1,100.00	1,100.00
	Account 6130.020 - Equipment Maintenance Equipment Annual Maint Contr. Totals	Transactions	1	\$1,100.00
Account 6130.060 - Equipment Maintenance Software Licensing				
100.1008.6130.060	Short Term Rental Software contract	1.0000	34,000.00	34,000.00
	Account 6130.060 - Equipment Maintenance Software Licensing Totals	Transactions	1	\$34,000.00
Account 6130.070 - Equipment Maintenance Software Maintenance Agreements				
100.1008.6130.070	5-year software/firmware agreement for new GPS unit	1.0000	2,420.00	2,420.00
100.1008.6130.070	on-call GIS support, spatial systems (as needed)	1.0000	7,500.00	7,500.00
	Account 6130.070 - Equipment Maintenance Software Maintenance Agreements Totals	Transactions	2	\$9,920.00
Account 6150.040 - Uniforms & Personal Equipment Uniform Allowance				
100.1008.6150.040	Uniform shirts, etc. for office staff, inspectors	1.0000	3,500.00	3,500.00
	Account 6150.040 - Uniforms & Personal Equipment Uniform Allowance Totals	Transactions	1	\$3,500.00
Account 6180.010 - Housing Rehabilitation Program CDBG Advertising				
100.1008.6180.010	Housing Rehab CDBG Advertising costs	1.0000	700.00	700.00
	Account 6180.010 - Housing Rehabilitation Program CDBG Advertising Totals	Transactions	1	\$700.00
Account 6180.020 - Housing Rehabilitation Program CDBG Appraisals & Credit Reports				
100.1008.6180.020	Housing Rehab appraisals & credit reports	1.0000	1,500.00	1,500.00
	Account 6180.020 - Housing Rehabilitation Program CDBG Appraisals & Credit Reports Totals	Transactions	1	\$1,500.00
Account 6180.040 - Housing Rehabilitation Program CDBG Housing Rehab Grant				
100.1008.6180.040	Housing Rehab grant (half of 2 year grant cycle)	1.0000	150,000.00	150,000.00
	Account 6180.040 - Housing Rehabilitation Program CDBG Housing Rehab Grant Totals	Transactions	1	\$150,000.00
Account 6180.050 - Housing Rehabilitation Program Housing Rental & Disability Cons				
100.1008.6180.050	Housing Rehab relocation/rental fees (only as needed)	1.0000	6,000.00	6,000.00
	Account 6180.050 - Housing Rehabilitation Program Housing Rental & Disability Cons Totals	Transactions	1	\$6,000.00
Account 6180.060 - Housing Rehabilitation Program Lead Paint Contract Inspections				
100.1008.6180.060	Housing Rehab lead inspection fees	1.0000	23,000.00	23,000.00
	Account 6180.060 - Housing Rehabilitation Program Lead Paint Contract Inspections Totals	Transactions	1	\$23,000.00
Account 6180.080 - Housing Rehabilitation Program Special Loan Fee Expense				
100.1008.6180.080	Housing Rehab special loans admin fee (offset by revenue)	1.0000	7,000.00	7,000.00
	Account 6180.080 - Housing Rehabilitation Program Special Loan Fee Expense Totals	Transactions	1	\$7,000.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1008 - Development, Review & Permits				
Account 6510.010 - Legal Services Board/Commission Attorney				
100.1008.6510.010	BZA & Board of License Commissioners attorney fees	1.0000	32,000.00	32,000.00
	Account 6510.010 - Legal Services Board/Commission Attorney Totals	Transactions	1	\$32,000.00
Account 6510.050 - Legal Services Court Reporters				
100.1008.6510.050	BZA, Rezoning, Board of License Commissioners court reporter	1.0000	4,000.00	4,000.00
	Account 6510.050 - Legal Services Court Reporters Totals	Transactions	1	\$4,000.00
Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet				
100.1008.6540.020	Fuel for DRP fleet	1.0000	13,000.00	13,000.00
	Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet Totals	Transactions	1	\$13,000.00
Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance				
100.1008.6540.030	DRP fleet maintenance and repair costs	1.0000	5,000.00	5,000.00
	Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance Totals	Transactions	1	\$5,000.00
Account 6550.081 - Building Site Expenses Fire Extinguishers				
100.1008.6550.081	DRP Bldg and Fleet fire extinguisher inspections	1.0000	150.00	150.00
	Account 6550.081 - Building Site Expenses Fire Extinguishers Totals	Transactions	1	\$150.00
Account 6550.270 - Building Site Expenses Telephone				
100.1008.6550.270	Bldg monthly phone bill - Avaya	12.0000	105.00	1,260.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	1	\$1,260.00
Account 6900.025 - Advertising Legal Advertisements				
100.1008.6900.025	BZA, Liquor, Rezoning newspaper advertisements	1.0000	18,000.00	18,000.00
	Account 6900.025 - Advertising Legal Advertisements Totals	Transactions	1	\$18,000.00
Account 7000.020 - Travel, Training & Expense Board Member Allowance				
100.1008.7000.020	Board of Zoning Appeals reimbursement 7 @ \$100 per meeting	12.0000	700.00	8,400.00
100.1008.7000.020	Electrical Board reimbursement 7 @ \$100 per meeting	9.0000	700.00	6,300.00
100.1008.7000.020	Housing Board reimbursement 7 @ \$100 per meeting	4.0000	700.00	2,800.00
100.1008.7000.020	PC & BZA mileage reimbursement	1.0000	500.00	500.00
100.1008.7000.020	Planning Commission reimbursement 7 @ \$100 per meeting	12.0000	700.00	8,400.00
	Account 7000.020 - Travel, Training & Expense Board Member Allowance Totals	Transactions	5	\$26,400.00
Account 7000.040 - Travel, Training & Expense Continuing Education/Certificati				
100.1008.7000.040	Bldg Inspector Certification renewal, 3 EE	3.0000	200.00	600.00
100.1008.7000.040	GISP Certification, 1 EE	1.0000	285.00	285.00
100.1008.7000.040	ICC certification/ testing	2.0000	305.00	610.00
100.1008.7000.040	Notary Public required course, 4 EE	4.0000	60.00	240.00
	Account 7000.040 - Travel, Training & Expense Continuing Education/Certificati Totals	Transactions	4	\$1,735.00

Expense Budget Transaction Report

1008

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund	100 - General Fund			
Department	1008 - Development, Review & Permits			
Account	7000.060 - Travel, Training & Expense Educational Training			
100.1008.7000.060	GIS Training, Bldg Code Training, misc education	1.0000	3,000.00	3,000.00
	Account 7000.060 - Travel, Training & Expense Educational Training Totals	Transactions	1	\$3,000.00
Account	7000.100 - Travel, Training & Expense Meetings/Conferences/Shows			
100.1008.7000.100	APA Conference, Apr 24-28, 2026, Detroit, MI, 4 EE	4.0000	2,566.00	10,264.00
100.1008.7000.100	Delmarva GIS Conf, May 2026, Dewey Beach DE, 4 EE	4.0000	250.00	1,000.00
100.1008.7000.100	ESRI Conf, Jul 13-18, 2025, San Diego, CA, 2 EE	2.0000	2,751.00	5,502.00
100.1008.7000.100	ESRI Federal Conf, Washington DC, February 2026 2-4 EE	4.0000	235.00	940.00
100.1008.7000.100	MACo, August 2025, 3 EE	3.0000	410.00	1,230.00
100.1008.7000.100	MACo, December 2026, 2 EE	2.0000	410.00	820.00
100.1008.7000.100	MD Alcohol Licensing Assn. Conf, OC, MD Fall 2025, 1 EE	1.0000	200.00	200.00
100.1008.7000.100	MDEM Conference, June 2026, OC, MD 2 EE	2.0000	150.00	300.00
100.1008.7000.100	Nat'l Hurricane Conf., Mar 30-Apr 2, 202, Orlando FL, 2 EE	2.0000	2,985.00	5,970.00
	Account 7000.100 - Travel, Training & Expense Meetings/Conferences/Shows Totals	Transactions	9	\$26,226.00
	Department 1008 - Development, Review & Permits Totals	Transactions	74	\$423,390.00
	Fund 100 - General Fund Totals	Transactions	74	\$423,390.00
	EXPENSES Totals	Transactions	74	\$423,390.00
	Grand Totals	Transactions	74	\$423,390.00

DRAFT

RESOLUTION NO. 25 - ____**RESOLUTION ESTABLISHING FEES FOR APPLICATIONS PROCESSED BY
THE DEPARTMENT OF DEVELOPMENT REVIEW & PERMITTING**

WHEREAS, the Code of Public Local Laws of Worcester County, Maryland, General Provisions Article and BR 2-212(f) (Electrical Standards - Fees), BR 3-104 (Housing Review Board), TR 2-103(d) (Licensing of coin-operated vending machines - Fees), TR 2-106(c) (Rental License fees), TR 2-201 (Gaming Permits), ZS 1-106 (Zoning Regulations - Fees and expenses), ZS 1-347(k) (Zoning Regulations - Agricultural Reconciliation Board fees) and ZS 2-108 (Subdivision Regulations - Fees), as from time to time amended, provide that the County Commissioners may establish certain fees for processing of applications; and

WHEREAS, the Worcester County Commissioners have adopted or amended said fees by previous resolutions, most recently by Resolution No. 24-11, adopted on June 18, 2024; and

WHEREAS, the County Commissioners have determined it necessary to revise said fees and add fees for various review services provided by County staff.

NOW, THEREFORE, BE IT RESOLVED by the County Commissioners of Worcester County, Maryland that the following fee schedule shall be in effect for the services provided by the Department of Development Review & Permitting:

DEPARTMENT OF DEVELOPMENT REVIEW & PERMITTING
FEE SCHEDULE

I. APPLICATION REVIEW FEES

- A. Zoning Map Amendment: ~~\$650.00~~ 700.00 base fee, plus \$15.00 per acre.
- B. Zoning Text Amendment: \$400.00 per change requested.
- C. Residential Planned Community:
 - 1. Step I: \$1,000.00 base fee, plus \$15.00 per acre over 30 acres.
 - 2. Step II: \$600.00 base fee, plus \$15.00 per acre over 30 acres.
 - 3. Step III: Refer to subdivision and/or site plan review fees.
- D. Subdivision Review:
 - 1. Sketch Plan (optional): No fee.
 - 2. Preliminary Plat: \$350.00 base fee, plus \$15.00 per lot in excess of 5 lots.
 - 3. Final Plat: \$350.00 base fee, plus \$10.00 per lot in excess of 5 lots.
 - 4. Minor Subdivision Plat: \$250.00 flat fee.
 - 5. Recording fee: \$5.00 per sheet.
 - 6. Waiver of ordinance section: \$100.00 per section.
 - 7. Revision ($\leq 25\%$ of site) \$150.00 flat fee, ($> 25\%$ of site) \$150.00, plus \$5.00 per lot.
 - 8. Revalidation or extension of approval: \$150.00 flat fee.
 - 9. Third and subsequent review: \$100.00 flat fee per review.
 - 10. Construction Plan Review:
 - a. Minor subdivision (≤ 5 lots, where required): \$150.00 flat fee.
 - b. Major subdivision (6 to 20 lots): \$150.00 base fee, plus \$10.00 per lot.

- c. Major subdivision (≥ 21 lots): \$150.00 base fee, plus \$15.00 per lot.
 - d. Revisions: 25% of original fee.
- E. Site plan review:
 - 1. Major site plan: \$450.00 base fee, Plus \$35.00 per acre.
 - 2. Minor site plan: \$300.00 flat fee.
 - 3. Administrative Review: \$50.00 flat fee.
 - 4. Revisions: ($\geq 25\%$ of site): \$150.00 flat fee; ($> 25\%$ of site): \$150.00, Plus \$35.00 per acre.
 - 5. Revalidation or extension of approval: \$150.00 flat fee.
 - 6. Waiver of ordinance section: \$100.00 per section.
 - 7. Third and subsequent reviews: \$100.00 flat fee per review.
- F. Board of Zoning Appeals
 - 1. Variance: ~~\$440.00~~ 450.00 flat fee.
 - 2. Special exception: ~~\$440.00~~ 450.00 flat fee.
 - 3. Forestry adjustment, exceptions or payment in lieu: ~~\$440.00~~ 450.00 flat fee.
 - 4. Any other application: ~~\$440.00~~ 450.00 flat fee.
- G. Administrative Adjustment Hearing: \$75.00 flat fee.
- H. Readvertisement fee (if necessary): ~~\$340.00~~ 350.00 flat fee.
- I. Housing Review Board Appeal Fee: \$100.00.
- J. Building Code Appeals Board Application Fee: \$250.00.
- K. F.E.M.A. Variance Application Fee: \$250.00
- L. Agricultural Reconciliation Board Application Fee: \$150.00
- M. Cooperative Campground/Mobile Home Park Review Fee
 - 1. Conversion to Co-op: \$600.00 base fee, plus \$35.00 per acre.
 - 2. Expand or enlarge Co-op: \$450.00 base fee, plus \$35.00 per acre.
 - 3. Revisions: ($\leq 25\%$ of site): \$150.00 flat fee; or
($> 25\%$ of site): \$150.00, plus \$35.00 per acre.
 - 4. Third and subsequent reviews: \$100.00 flat fee per review.
- N. Research Fee: \$50.00 per hour for each hour or portion thereof beyond the first hour of staff research time.

II. PERMITS

- A. Building Permits
 - 1. For one- and two-family dwellings, additions thereto, and accessory structures 500 square feet or greater in size: A minimum fee of \$50.00 plus an amount equal to the square footage multiplied by the current value per square foot (as listed below) multiplied by .0055, with \$50.00 of the fee being non-refundable in the event the permit is not utilized.

TYPE OF AREA	CURRENT VALUE PER SQUARE FOOT
Habitable	\$48.12
Garage, covered decks, screened porches and other attached non-habitable covered areas	\$22.62
Open Decks	\$15.00

2. Manufactured and Mobile Homes: \$100.00 flat fee.
3. Multi-family, commercial and industrial (including accessory structures): A minimum fee of \$150.00 plus an amount equal to the square footage multiplied by the current value per square foot (as listed below) multiplied by .005, with \$150.00 of the fee being non-refundable in the event the permit is not utilized:

IRC USE GROUP	CURRENT VALUE PER SQUARE FOOT
A-1	\$76.29
A-2	\$56.84
A-3	\$55.81
A-4	\$71.17
B	\$51.20
E	\$55.30
F-1	\$31.74
F-2	\$31.23
H	\$30.72
I-1	\$50.69
I-2	\$80.38
I-3	\$70.14
M	\$41.98
R-1	\$54.94
R-2	\$48.64
R-3	\$40.96
S-1	\$29.18
S-2	\$28.67
U	\$22.62

4. Reinspection Fee: \$50.00 each occurrence.
 5. For construction of a handicap access ramp on a single-family home where appropriate documentation is presented to the department regarding the bonafide need: No fee.
- B. Zoning Permits
1. All off-premise signs: \$100.00 flat fee.
 2. Freestanding and on-building signs: \$1.00 per square foot, with a minimum charge of \$50.00.
 3. Use of Land without structure and residential accessory structures less than 500 square feet including but not limited to fences, sheds, pools, and home occupations: \$50.00 flat fee.
 4. Reinspection Fee: \$50.00 per occurrence.
- C. General Permits and Licenses.
1. Electrical Permits: \$25.00.
 2. Gaming (raffle) permit: \$25.00.
 3. Roadside stand license: \$25.00
 4. Bingo:
 - a. Annual license: \$100.00
 - b. Temporary license: \$25.00
 5. Coin operated machine licenses:
 - a. Claw machines, shuffleboard, mechanical bowling machines, single-coin pinball machines, electronic video games or any other similar public amusement device requiring insertion of a coin or token and the result of whose operation depends in whole or in part upon the skill of the operator: \$30.00 each.
 - b. Arcades:
 1. 42 to 100 machines: \$1,250.00.
 2. 101 to 150 machines: \$1,750.00.
 3. 151 to 200 machines: \$2,250.00.
 4. 201 or more machines: \$2,750.00.
 - c. Music boxes: \$30.00.
 - d. Vending machines:
 1. 5¢ to 24¢ articles: \$20.00.
 2. 25¢ to 49¢ articles: \$25.00.
 3. Article 50¢ and over: \$30.00.
 - e. Cigarette machines: \$75.00.

6. Rental Licenses:

<u>Use of Structure</u>	<u>Annual Fee</u>
a. Short term rental properties	\$200 per unit
b. Mobile Home Park	\$200 per lot, site or unit
c. Hotel, Motel or Campground	\$5.00 per room or site, minimum of \$250
d. Bed and Breakfast Establishments	\$200 per establishment
e. Keeping of roomers or boarders	\$100 per home
f. Dwelling unit rentals greater than 28 days (Year-round or seasonal rentals)	\$50 per dwelling unit
g. Group homes and assisted living facilities where all units are owned by a single business entity operating the facility	\$250 per establishment
h. Group homes and assisted living facilities where units are individually owned and rented	\$100 per unit
i. License modifications with no change in class of license	\$50
j. License modifications with change in class of license	\$50 plus incremental difference in class fee
k. License modifications for additional units, rooms or sites	\$50 plus \$5.00 per additional unit, room or site
l. Any use or structure not specifically stated herein	Fee for the most similar use or structure as determined by the Department

BE IT FURTHER RESOLVED that any other license or permit fee not enumerated above shall be in the amount presently in effect.

AND, BE IT FURTHER RESOLVED that this Resolution shall take effect on July 1, 2025.

PASSED AND ADOPTED this ____ day of _____, 2025.

RESOLUTION NO. 25 - ____**RESOLUTION ESTABLISHING FEES FOR APPLICATIONS PROCESSED BY
THE DEPARTMENT OF DEVELOPMENT REVIEW & PERMITTING**

WHEREAS, the Code of Public Local Laws of Worcester County, Maryland, General Provisions Article and BR 2-212(f) (Electrical Standards - Fees), BR 3-104 (Housing Review Board), TR 2-103(d) (Licensing of coin-operated vending machines - Fees), TR 2-106(c) (Rental License fees), TR 2-201 (Gaming Permits), ZS 1-106 (Zoning Regulations - Fees and expenses), ZS 1-347(k) (Zoning Regulations - Agricultural Reconciliation Board fees) and ZS 2-108 (Subdivision Regulations - Fees), as from time to time amended, provide that the County Commissioners may establish certain fees for processing of applications; and

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WHEREAS, the County Commissioners have determined it necessary to revise said fees and add fees for various review services provided by County staff.

NOW, THEREFORE, BE IT RESOLVED by the County Commissioners of Worcester County, Maryland that the following fee schedule shall be in effect for the services provided by the Department of Development Review & Permitting:

DEPARTMENT OF DEVELOPMENT REVIEW & PERMITTING
FEE SCHEDULE

I. APPLICATION REVIEW FEES

- A. Zoning Map Amendment: \$700.00 base fee, plus \$15.00 per acre.
- B. Zoning Text Amendment: \$400.00 per change requested.
- C. Residential Planned Community:
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- F. Board of Zoning Appeals
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6. Rental Licenses:

<u>Use of Structure</u>	<u>Annual Fee</u>
a. Short term rental properties	\$200 per unit
b. Mobile Home Park	\$200 per lot, site or unit
c. Hotel, Motel or Campground	\$5.00 per room or site, minimum of \$250
d. Bed and Breakfast Establishments	\$200 per establishment
e. Keeping of roomers or boarders	\$100 per home
f. Dwelling unit rentals greater than 28 days (Year-round or seasonal rentals)	\$50 per dwelling unit
g. Group homes and assisted living facilities where all units are owned by a single business entity operating the facility	\$250 per establishment
h. Group homes and assisted living facilities where units are individually owned and rented	\$100 per unit
i. License modifications with no change in class of license	\$50
j. License modifications with change in class of license	\$50 plus incremental difference in class fee
k. License modifications for additional units, rooms or sites	\$50 plus \$5.00 per additional unit, room or site
l. Any use or structure not specifically stated herein	Fee for the most similar use or structure as determined by the Department

BE IT FURTHER RESOLVED that any other license or permit fee not enumerated above shall be in the amount presently in effect.

AND, BE IT FURTHER RESOLVED that this Resolution shall take effect on July 1, 2025.

PASSED AND ADOPTED this ____ day of _____, 2025.

DEPARTMENT BUDGET SUMMARY

Department or Agency:	Development Review and Permitting	Department Number:	1008
Fund: 100	General Fund	Function:	General Government

MISSION STATEMENT:

The Department of Development Review and Permitting aims to enhance the quality of life for Worcester County residents through effective land use planning of the natural and built environment. The department and its staff pursue this mission through the implementation of a wide variety of regulations and programs with a customer-focused approach to the provision of services.

PROGRAM SERVICES: (STATISTICS)

- The Technical Services Division is responsible for maintaining over 500 GIS layers and 26 priority layers, consisting of over 400,000 individual records. GIS information is used on a daily basis by various county and state agencies with web maps specifically designed to fit their needs.
- The Liquor License Division issued 326 regular and 250 special non-profit licenses in FY 24.

Statistical Data:

Description of Statistical Data	Actual FY2023	Actual FY2024	Estimate FY2025	Estimate FY2026
Building, Zoning and Demolition Permits Issued	1,403	1,514	1,550	1,575
Declared Construction Value	134,752,358	129,709,889	140,000,000	150,000,000
Building Inspections conducted	3,834	5,127	5,300	5,500
Licensed Alcoholic Beverage Establishments	340	326	330	330
Rental Licenses Issued	870	1,002	1,100	1,200

Expenditures:

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Personnel Services	\$ 1,620,915	\$ 1,783,370	\$ 2,681,106	\$ 2,877,178	7%
Supplies & Materials	295,019	234,965	303,075	292,619	-3%
Maintenance & Services	87,631	128,513	104,961	73,410	-30%
Other Charges	21,975	30,480	52,996	57,361	8%
Interfund Charges	(93,148)	(100,375)	0	0	0%
Capital Outlay	30,169	0	0	0	0%
Total	\$ 1,962,561	\$ 2,076,953	\$ 3,142,138	\$ 3,300,568	5.0%

Staffing (Full Time Equivalent):

Position Title	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Director	1.0	1.0	1.0	1.0	0%
Deputy Director	1.0	1.0	1.0	1.0	0%
Technical Services Manager	1.0	1.0	1.0	1.0	0%
Building Admin/County Engineer	1.0	1.0	1.0	1.0	0%
Customer Service Manager	1.0	1.0	1.0	1.0	0%
Zoning Administrator	1.0	1.0	1.0	1.0	0%

DEPARTMENT BUDGET SUMMARY					
Department or Agency:	Development Review and Permitting		Department Number:	1008	
Fund: 100	General Fund		Function:	General Government	
Building Plans Reviewer IV	1.0	1.0	1.0	1.0	0%
BHZ Inspector/ Plans Reviewer III	3.0	2.0	2.0	2.0	0%
BHZ Inspector/ Plans Reviewer II	2.0	3.0	3.0	3.0	0%
BHZ Inspector/ Plans Reviewer I	0.0	0.0	0.0	0.0	0%
GIS Analyst III / Spatial Analyst	2.0	1.0	1.0	1.0	0%
GIS Analyst I	0.0	1.0	1.0	1.0	0%
Zoning Inspector II	0.0	0.0	0.0	1.0	100%
Zoning Inspector I	1.0	1.0	1.0	0.0	-100%
Liquor License Administrator	1.0	1.0	1.0	1.0	0%
Liquor License Inspector	0.5	0.5	0.5	0.5	0%
Liquor License Specialist II	0.0	0.0	1.0	1.0	0%
Liquor License Specialist I	1.0	1.0	0.0	0.0	0%
DRP Specialist IV	0.0	0.0	0.0	1.0	100%
DRP Specialist III	1.0	1.0	2.0	1.0	-50%
DRP Specialist II	0.0	1.0	0.0	0.0	0%
DRP Specialist I	1.0	0.0	0.0	0.0	0%
License Permit Clerk III	1.0	1.0	1.0	1.0	0%
License Permit Clerk II	1.0	1.0	1.0	1.0	0%
License Permit Clerk I	0.0	0.0	0.0	0.0	0%
Office Assistant V	1.0	1.0	1.0	1.0	0%
Office Assistant IV	0.0	0.0	1.0	1.0	0%
Office Assistant III	1.0	1.0	0.0	0.0	0%
Rental License Program Coordinator	1.0	1.6	0.8	0.8	0%
Housing Rehab Program Coordinator	1.0	1.0	1.0	1.0	0%
Liquor License Board Member - Elected	3.0	3.0	3.0	3.0	0%
Total	28.5	29.1	28.3	28.3	0%
Summary of Significant Budget Increase/Decrease					
Description of Increase/Decrease			\$ Increase/Decrease	% Inc/(Dec)	
Reclassification of personnel and elimination of comprehensive plan costs.			\$ 158,430	5.0%	
Contact Information					
Name:	Jennifer Keener	Address 1:	1 West Market Street, Room 1201		
Title:	Director, DRP	Address 2:			
Email:	jkeener@co.worcester.md.us	City/State:	Snow Hill, MD		
Telephone:	410-632-1200	Zip Code:	21863		

**WORCESTER COUNTY
PERSONAL COMPUTER FORM
FY2026**

Department/Agency Name: Development Review & Permitting

Department No. 1008

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

<u>N or R</u>	<u>Description:</u>	<u>Qty:</u>	<u>Cost:</u>	<u>Total:</u>	
<u>R</u>	Mini Computer	<u>MinisForum Mini Dektop</u>	<u>4</u>	<u>\$440</u>	<u>\$1,760</u>
	Laptop**	<u>Dell Latitude w/docking **</u>		<u>\$2,100</u>	<u>\$0</u>
	** with docking station				
	Laptop only	<u>Laptop w/o docking stn</u>	<u>#</u>	<u>\$1,800</u>	<u>\$0</u>
	Desktop w/dual video card	<u>Dell Optiplex ***</u>		<u>\$1,370</u>	<u>\$0</u>
	***does not include monitor				
	Docking Station	<u>Dell Dock Station Replicator</u>		<u>\$300</u>	<u>\$0</u>
	24" Monitor	<u>Single Monitor</u>		<u>\$175</u>	<u>\$0</u>
<u>R</u>	32" Monitor	<u>Single Monitor</u>	<u>4</u>	<u>\$280</u>	<u>\$1,120</u>
	Laptop Tote	<u>Laptop Canvas Tote</u>		<u>\$20</u>	<u>\$0</u>
	Adobe Acrobat	<u>Standard Software</u>		<u>\$240</u>	<u>\$0</u>
<u>R/N</u>	Tablet	<u>Tablet w/ case</u>	<u>5</u>	<u>\$1,600</u>	<u>\$8,000</u>
TOTAL TO KEY TO ACCOUNT 6110.090					\$10,880

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

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

Reason:

Computer # (i.e. WCIT0001):

(4) replacement computers per IT schedule with minis

(1) laptop replaced with surface tablet per IT schedule

(4) tablets for inspectors (deferring purchase from FY 25 due to workflow delay)

(4) replacement monitors

WCDRP2032

WCDRP2040

WCDRP2001

WCDRP2044

WCDRP2008L

N/A

N/A

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

Worcester County Completed By: Jennifer Keener

DATE: 1/2/2025

Subsidiary	Vehicle Identification #	Make	Year	Model	Mileage	Driver
DRP	1FMCU9G67NUB95462	Ford	2022	Escape	21,546	Bill Bradshaw
DRP	3C6JR6DG7KG535885	Dodge	2019	Ram	110,330	Rod Stroud
DRP	3C6JR6DG4KG535887	Dodge	2019	Ram	91,251	Jeff Turner
DRP	1C4RDJAG4KC708329	Dodge	2019	Durango	59,798	Jennifer Keener
DRP	3C6JR6DG4KG535889	Dodge	2019	Ram	64,108	Bill Mister
DRP	3FA6P0G7XLR176525	Ford	2020	Fusion	31,662	Building Division Shared
DRP	1FTER1EH6MLD56263	Ford	2021	Ranger	24,255	Zoning & TS Divisions shared
DRP	4T1C11AK3NU699488	Toyota	2022	Camry	33,233	Paul Renshaw
DRP	4T1C11AK8NU699048	Toyota	2022	Camry	8,507	Liquor Division

Average Mileage * 49,410

Usable Vehicles * 9

*If a vehicle is not usable, do not key in mileage, or it will skew the average and count.

1010 ENVIRONMENTAL PROGRAMS DEPARTMENT				
Department Revenue and Expenditure Summary				
Revenues:				
Revenue Category	Adopted Budget FY2025	Budget Requested FY2026	\$ Variance	% Variance
Licenses & Permits	\$ 278,525	\$ 315,200	\$ 36,675	13.2%
Charges for Services	\$ 164,900	\$ 180,000	\$ 15,100	9.2%
Federal Grants/Revenues	\$ 3,261	\$ 4,393	\$ 1,132	34.7%
State Grants/Revenues	\$ 434,750	\$ 474,750	\$ 40,000	9.2%
Total	\$ 881,436	\$ 974,343	\$ 92,907	10.5%
Expenditures:				
Expenditure Category	Adopted Budget FY2025	Budget Request FY2026	\$ Variance	% Variance
Personnel Services	\$ 2,205,102	\$ 2,378,491	\$ 173,389	7.9%
Supplies & Materials	396,393	331,499	\$ (64,894)	-16.4%
Maintenance & Services	121,705	160,665	\$ 38,960	32.0%
Other Charges	6,164	8,664	\$ 2,500	40.6%
Capital Outlay	50,000	54,000	\$ 4,000	8.0%
Total	\$ 2,779,364	\$ 2,933,319	\$ 153,955	5.5%
			\$ Increase/ Decrease	% Inc/(Dec)
Budget variance: Revenue increases in Review Fees, Plumbing Permits, & Grant funding. Increase expenditures - replacement vehicle & personnel requests			\$ 61,048	2.2%

Revenues			1010 Environmental Programs Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund										
REVENUES										
Department: 1010 - Environmental Programs										
LIC/PRMT - Licenses and Permits										
	4933	Commercial Plumbing Plan Review	2,500.00	2,500.00	2,500.00	0.00	0%	375.00	525.00	
	4941	Shoreline Construction Permit	20,000.00	20,000.00	20,000.00	0.00	0%	10,950.00	18,700.00	
	4942	Timber Harvest Permit	3,000.00	3,000.00	3,000.00	0.00	0%	1,700.00	2,200.00	
	4943	SEC/SWM Permit	45,000.00	39,000.00	39,000.00	6,000.00	15%	24,960.00	50,320.00	Increase based on trend
	4945.010	Environmental Permits Burn Permit	600.00	600.00	600.00	0.00	0%	160.00	480.00	
	4945.020	Environmental Permits Campground Permit	4,000.00	3,325.00	3,325.00	675.00	20%	0.00	4,200.00	
	4945.030	Environmental Permits Septic Permit	29,000.00	29,000.00	29,000.00	0.00	0%	22,700.00	34,901.00	
	4945.040	Environmental Permits Waste Hauler Permit	3,000.00	3,000.00	3,000.00	0.00	0%	150.00	4,250.00	
	4945.050	Environmental Permits Well Permit	16,800.00	16,800.00	16,800.00	0.00	0%	14,105.00	19,520.00	
	4945.060	Environmental Permits Other	300.00	300.00	300.00	0.00	0%	0.00	400.00	
	4945.070	Environmental Permits Review Fee	75,000.00	60,000.00	60,000.00	15,000.00	25%	43,920.00	79,668.00	Increase based on trend
	4960	Plumbing Permits	90,000.00	75,000.00	75,000.00	15,000.00	20%	56,600.00	88,695.00	Increase based on trend
	4965	Gas Permits	20,000.00	20,000.00	20,000.00	0.00	0%	16,600.00	21,549.00	
	4970	Forestry Conservation Review Fees	6,000.00	6,000.00	6,000.00	0.00	0%	3,735.00	6,981.00	
Account Classification Total: LIC/PRMT - Licenses and Permits			\$315,200.00	\$278,525.00	\$278,525.00	\$36,675.00	13%	\$195,955.00	\$332,389.00	
CHG SVC - Charges for Services										
	4850.010	Credit Card Fees Environmental Programs	6,000.00	6,000.00	6,000.00	0.00	0%	4,012.00	4,401.00	
	4940	Shoreline Construction Application Fee	31,000.00	31,000.00	31,000.00	0.00	0%	13,800.00	25,350.00	
	5047	Stormwater Management Review Fee	110,000.00	95,000.00	95,000.00	15,000.00	16%	44,444.00	118,220.00	Increase based on trend
	5165	Critical Area Review Fees	8,000.00	8,000.00	8,000.00	0.00	0%	5,934.00	10,661.00	
	5167	Water/Sewer Plan Amendment Fee	2,000.00	2,000.00	2,000.00	0.00	0%	0.00	0.00	
	5230.010	Environmental Fees Perk Test Fee	16,000.00	16,000.00	16,000.00	0.00	0%	23,200.00	20,050.00	
	5230.020	Environmental Fees Plat Review Fee	6,000.00	6,000.00	6,000.00	0.00	0%	5,800.00	8,055.00	
	5230.030	Environmental Fees Water Sample Fee	500.00	400.00	400.00	100.00	25%	200.00	560.00	
	5240	Shared Facility/Service Area Fee	500.00	500.00	500.00	0.00	0%	100.00	0.00	
Account Classification Total: CHG SVC - Charges for Services			\$180,000.00	\$164,900.00	\$164,900.00	\$15,100.00	9%	\$97,490.00	\$187,297.00	
INTGOV FED - Intergovernmental - Federal Revenues										
	5785	MDE Beach Monitoring Grant	4,393.00	3,261.00	3,261.00	1,132.00	35%	3,261.00	3,261.00	Increase based on grant
Account Total: INTGOV FED - Intergovernmental - Federal Revenues			\$4,393.00	\$3,261.00	\$3,261.00	\$1,132.00	35%	\$3,261.00	\$3,261.00	
INTGOV ST - Intergovernmental - State Revenues										
	5525	Conservation Easement Administrative Fee	25,000.00	25,000.00	25,000.00	0.00	0%	0.00	16,895.00	
	5630	Water System Monitoring Grant	48,750.00	48,750.00	48,750.00	0.00	0%	14,063.00	42,787.00	
	5662	BRF Operations & Maintenance Grant	42,000.00	42,000.00	42,000.00	0.00	0%	0.00	21,000.00	
	5680	State Grant for Critical Areas	9,000.00	9,000.00	9,000.00	0.00	0%	0.00	9,000.00	
	5730	Septic System BRF Grant Program	300,000.00	260,000.00	260,000.00	40,000.00	15%	7,970.00	304,124.00	Increase based on grant
	5732	Conservation Easements Reimbursements	50,000.00	50,000.00	50,000.00	0.00	0%	56,662.00	9,400.00	
Account Total: INTGOV ST - Intergovernmental - State Revenues			\$474,750.00	\$434,750.00	\$434,750.00	\$40,000.00	9%	\$78,695.00	\$403,206.00	
Department Total: 1010 - Environmental Programs			\$974,343.00	\$881,436.00	\$881,436.00	\$92,907.00	11%	\$375,401.00	\$926,153.00	

Expenditures			1010 Environmental Programs Budget Requested							
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments	
Fund: 100 - General Fund										
EXPENSES										
Department: 1010 - Environmental Programs										
<i>PERS SVCS - Personnel Services</i>										
6000.100	Personnel Services Salaries	1,616,204.00	1,479,048.00	1,479,048.00	137,156.00	9%	711,342.46	1,338,283.85	Personnel reclass requests	
6000.400	Personnel Services Overtime Pay	1,500.00	1,500.00	1,500.00	0.00	0%	0.00	0.00		
6010.020	Benefits Contingency	635.00	647.00	647.00	(12.00)	-2%	0.00	0.00		
6010.025	Benefits Deferred Comp Match	10,000.00	10,000.00	10,000.00	0.00	0%	0.00	0.00		
6010.030	Benefits Hospitalization Insurance	299,041.00	315,800.00	315,800.00	(16,759.00)	-5%	148,095.28	0.00		
6010.050	Benefits Retirement	214,632.00	177,042.00	177,042.00	37,590.00	21%	0.00	0.00		
6010.060	Benefits Social Security Taxes	123,756.00	112,805.00	112,805.00	10,951.00	10%	51,546.04	0.00		
6010.070	Benefits Unemployment Insurance	634.00	647.00	647.00	(13.00)	-2%	0.00	0.00		
6010.090	Benefits Workmans Compensation Ins	31,790.00	22,482.00	22,482.00	9,308.00	41%	19,705.00	0.00		
6010.120	Benefits Long Term Disability	2,381.00	2,427.00	2,427.00	(46.00)	-2%	0.00	0.00		
6010.130	Benefits Life Insurance	2,699.00	2,751.00	2,751.00	(52.00)	-2%	0.00	0.00		
6010.140	Benefits FSA & PSA Admin and EAP Program	2,921.00	2,978.00	2,978.00	(57.00)	-2%	512.02	0.00		
6010.150	Benefits Retirement Administration Fee	3,048.00	3,107.00	3,107.00	(59.00)	-2%	672.23	0.00		
6010.900	Benefits OPEB contribution	69,250.00	73,868.00	73,868.00	(4,618.00)	-6%	36,934.00	0.00		
<i>Account Total: PERS SVCS - Personnel Services</i>			\$2,378,491.00	\$2,205,102.00	\$173,389.00	8%	\$968,807.03	\$1,338,283.85		
<i>SUPP & MAT - Supplies & Materials</i>										
6100.030	Administrative Expense Alcohol and Drug Testing	200.00	100.00	100.00	100.00	100%	0.00	0.00		
6100.052	Administrative Expense Bank Fees	7,000.00	7,000.00	7,000.00	0.00	0%	4,391.79	5,357.88		
6100.060	Administrative Expense Books & Publication	585.00	691.00	691.00	(106.00)	-15%	88.88	448.16		
6100.080	Administrative Expense Copier Supplies	344.00	172.00	172.00	172.00	100%	0.00	0.00		
6100.090	Administrative Expense Database/Shared Computer costs	1,350.00	1,350.00	1,350.00	0.00	0%	0.00	0.00		
6100.100	Administrative Expense Dues, Licenses & Subscriptions	3,270.00	3,270.00	3,270.00	0.00	0%	212.00	2,140.00		
6100.190	Administrative Expense Office Supplies	5,000.00	5,000.00	5,000.00	0.00	0%	967.36	3,652.69		
6100.210	Administrative Expense Paper	600.00	600.00	600.00	0.00	0%	316.08	571.36		
6100.230	Administrative Expense Postage & Freight	250.00	150.00	150.00	100.00	67%	0.00	0.00		
6100.240	Administrative Expense Printing Expense	400.00	400.00	400.00	0.00	0%	540.00	384.00		
6110.050	Supplies & Equipment Camera Equipment	100.00	100.00	100.00	0.00	0%	0.00	0.00		
6110.080	Supplies & Equipment Computer Repairs & Supplies	3,200.00	2,700.00	2,700.00	500.00	19%	0.00	0.00	Tablet expenses	
6110.090	Supplies & Equipment Computers & Printers	11,220.00	1,820.00	1,820.00	9,400.00	516%	1,336.24	2,464.26	Needed more replacements this year and they were to include new docking stations	
6110.140	Supplies & Equipment GIS Mapping Supplies	400.00	400.00	400.00	0.00	0%	201.59	455.96		
6110.245	Supplies & Equipment Mobile Phones	7,420.00	7,420.00	7,420.00	0.00	0%	2,494.45	5,764.78		
6110.270	Supplies & Equipment Office Equipment Repairs	175.00	175.00	175.00	0.00	0%	0.00	0.00		
6110.280	Supplies & Equipment Office Furniture	390.00	0.00	0.00	390.00	N/A	76.99	141.27		
6110.290	Supplies & Equipment Other Office Equipment	245.00	245.00	245.00	0.00	0%	0.00	0.00		
6110.295	Supplies & Equipment Program Supplies and Equipment	1,950.00	2,000.00	2,000.00	(50.00)	-3%	759.30	1,492.92		

Expenditures			1010 Environmental Programs Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
	6110.340	Supplies & Equipment Safety Program Equipment	2,880.00	2,280.00	2,280.00	600.00	26%	374.90	0.00	
	6110.390	Supplies & Equipment Small Equipment	520.00	520.00	520.00	0.00	0%	0.00	88.72	
	6130.010	Equipment Maintenance Copier Lease	4,000.00	4,000.00	4,000.00	0.00	0%	1,037.48	3,251.91	
	6130.075	Equipment Maintenance Software Upgrades	0.00	0.00	0.00	0.00	N/A	0.00	552.00	
	6150.050	Uniforms & Personal Equipment Uniforms	0.00	0.00	0.00	0.00	N/A	651.60	0.00	
	6160.011	Grant Programs DNR Coastal Projects	0.00	0.00	0.00	0.00	N/A	0.00	718,718.69	
	6160.135	Grant Programs Other Environmental Grants	0.00	96,000.00	96,000.00	(96,000.00)	-100%	0.00	0.00	One time grant funds. Project has been completed.
	6160.140	Grant Programs Septic Upgrade Grant	280,000.00	260,000.00	260,000.00	20,000.00	8%	113,966.00	267,704.00	Grant increased 20K over prior year
Account Total: SUPP & MAT - Supplies & Materials			\$331,499.00	\$396,393.00	\$396,393.00	(\$64,894.00)	-16%	\$127,414.66	\$1,013,188.60	
MAINT & SVCS - Maintenance & Services										
	6530.040	Consulting Services Consulting Services	10,000.00	10,000.00	10,000.00	0.00	0%	0.00	0.00	
	6530.140	Consulting Services Stormwater Management Review	110,000.00	74,100.00	145,189.00	35,900.00	48%	38,611.77	113,211.42	adjusted to real numbers to match the charges we get – per trend
	6540.020	Vehicle Operating Expenses Fuel - WC Fleet	23,000.00	20,000.00	20,000.00	3,000.00	15%	8,346.68	19,716.82	Increase - more field activities are expected & account for fuel use trends
	6540.030	Vehicle Operating Expenses Vehicle Maintenance	4,500.00	4,500.00	4,500.00	0.00	0%	4,471.93	6,051.36	
	6540.040	Vehicle Operating Expenses Vehicle Registration	300.00	300.00	300.00	0.00	0%	100.00	0.00	
	6550.040	Building Site Expenses Cleaning Contract	5,000.00	5,000.00	5,000.00	0.00	0%	1,911.00	773.50	
	6550.060	Building Site Expenses Electricity	0.00	0.00	0.00	0.00	N/A	0.00	1,274.90	
	6550.140	Building Site Expenses Internet Access	3,120.00	3,060.00	3,060.00	60.00	2%	1,529.88	0.00	
	6550.270	Building Site Expenses Telephone	1,045.00	1,045.00	1,045.00	0.00	0%	219.97	582.00	
	6900.025	Advertising Legal Advertisements	1,200.00	1,200.00	1,200.00	0.00	0%	72.00	697.00	
	6900.030	Advertising Legislative Advertisements	500.00	500.00	500.00	0.00	0%	0.00	0.00	
	6900.060	Advertising Water & Sewer Plan Amendm	2,000.00	2,000.00	2,000.00	0.00	0%	0.00	0.00	
Account Total: MAINT & SVCS - Maintenance & Services			\$160,665.00	\$121,705.00	\$192,794.00	\$38,960.00	32%	\$55,263.23	\$142,307.00	
OTHR CHGS - Other Charges										
	7000.020	Travel, Training & Expense Board Member Allowance	1,400.00	300.00	300.00	1,100.00	367%	500.00	1,300.00	Needed to account for two board meetings.
	7000.040	Travel, Training & Expense Continuing Education/Certificati	635.00	635.00	635.00	0.00	0%	340.00	92.46	
	7000.060	Travel, Training & Expense Educational Training	6,365.00	5,115.00	5,115.00	1,250.00	24%	885.00	3,297.94	Added soils one day training
	7000.100	Travel, Training & Expense Meetings/Conferences/Shows	114.00	114.00	114.00	0.00	0%	1,052.00	20.00	
	7000.115	Travel, Training & Expense Mileage	150.00	0.00	0.00	150.00	N/A	0.00	0.00	
Account Classification Total: OTHR CHGS - Other Charges			\$8,664.00	\$6,164.00	\$6,164.00	\$2,500.00	41%	\$2,777.00	\$4,710.40	
INTFND CHGS - Interfund Charges										
	8010.110	Interfund Water & Wastewater Enterprise	0.00	0.00	0.00	0.00	N/A	0.00	(32,041.62)	
Account Total: INTFND CHGS - Interfund Charges			\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	(\$32,041.62)	
CAP EQ - Capital Equipment										
	9010.010	Capital Equipment New Vehicles	50,000.00	50,000.00	50,000.00	0.00	0%	48,767.90	0.00	Replacement Pickup Truck
	9010.060	Capital Equipment Other	4,000.00	0.00	0.00	4,000.00	N/A	0.00	0.00	Request for a new scanner.
Account Classification Total: CAP EQ - Capital Equipment			\$54,000.00	\$50,000.00	\$50,000.00	\$4,000.00	8%	\$48,767.90	\$0.00	
Department Total: 1010 - Environmental Programs			\$2,933,319.00	\$2,779,364.00	\$2,850,453.00	\$153,955.00	6%	\$1,203,029.82	\$2,466,448.23	

Expense Budget Transaction Report

1010

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1010 - Environmental Programs				
Account 6100.030 - Administrative Expense Alcohol and Drug Testing				
100.1010.6100.030	Drug Testing based on trend	1.0000	200.00	200.00
	Account 6100.030 - Administrative Expense Alcohol and Drug Testing Totals	Transactions	1	\$200.00
Account 6100.052 - Administrative Expense Bank Fees				
100.1010.6100.052	Bank Fees estimated	1.0000	7,000.00	7,000.00
	Account 6100.052 - Administrative Expense Bank Fees Totals	Transactions	1	\$7,000.00
Account 6100.060 - Administrative Expense Books and Publications				
100.1010.6100.060	Additional Tech Purchases NEHA or Equivalent	1.0000	100.00	100.00
100.1010.6100.060	Clifton Strengths books for staff	6.0000	35.00	210.00
100.1010.6100.060	Intl Private Sewage Disposal Code	1.0000	125.00	125.00
100.1010.6100.060	Plumbing Manuals	2.0000	75.00	150.00
	Account 6100.060 - Administrative Expense Books and Publications Totals	Transactions	4	\$585.00
Account 6100.080 - Administrative Expense Copier Supplies				
100.1010.6100.080	Large Scanner Cartridge Set	2.0000	120.00	240.00
100.1010.6100.080	Large Scanner Printer Paper	2.0000	52.00	104.00
	Account 6100.080 - Administrative Expense Copier Supplies Totals	Transactions	2	\$344.00
Account 6100.090 - Administrative Expense Database/Shared Computer costs				
100.1010.6100.090	Licenses for Phone Inspections	9.0000	150.00	1,350.00
	Account 6100.090 - Administrative Expense Database/Shared Computer costs Totals	Transactions	1	\$1,350.00
Account 6100.100 - Administrative Expense Dues, Licenses & Subscriptions				
100.1010.6100.100	EHS Licenses All in EP EHS series	7.0000	200.00	1,400.00
100.1010.6100.100	APA Membership BM	1.0000	250.00	250.00
100.1010.6100.100	ICMA Membership BM	1.0000	350.00	350.00
100.1010.6100.100	MOWPA Main Membership BM	1.0000	100.00	100.00
100.1010.6100.100	MOWPA Membership DB, KM, CS, BJ, TH, EL	6.0000	30.00	180.00
100.1010.6100.100	NEHA License BM	1.0000	150.00	150.00
100.1010.6100.100	NEHA Membership DB BM	2.0000	100.00	200.00
100.1010.6100.100	NFP Exam BS	1.0000	180.00	180.00
100.1010.6100.100	NFP Manager Membership BS	1.0000	185.00	185.00
100.1010.6100.100	NFP Training for Cert BS	1.0000	100.00	100.00
100.1010.6100.100	TEHA Tidewater Env Health Memberships All EHS	7.0000	25.00	175.00
	Account 6100.100 - Administrative Expense Dues, Licenses & Subscriptions Totals	Transactions	11	\$3,270.00
Account 6100.190 - Administrative Expense Office Supplies				
100.1010.6100.190	Office Supplies, per trend	1.0000	5,000.00	5,000.00
	Account 6100.190 - Administrative Expense Office Supplies Totals	Transactions	1	\$5,000.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1010 - Environmental Programs				
Account 6100.210 - Administrative Expense Paper				
100.1010.6100.210	Paper expense, still trending upward	1.0000	600.00	600.00
	Account 6100.210 - Administrative Expense Paper Totals	Transactions	1	\$600.00
Account 6100.230 - Administrative Expense Postage & Freight				
100.1010.6100.230	Postage as express is sometimes used	1.0000	250.00	250.00
	Account 6100.230 - Administrative Expense Postage & Freight Totals	Transactions	1	\$250.00
Account 6100.240 - Administrative Expense Printing Expense				
100.1010.6100.240	Printing expenses, cartridges	1.0000	400.00	400.00
	Account 6100.240 - Administrative Expense Printing Expense Totals	Transactions	1	\$400.00
Account 6110.050 - Supplies & Equipment Camera Equipment				
100.1010.6110.050	Drone Supplies	1.0000	100.00	100.00
	Account 6110.050 - Supplies & Equipment Camera Equipment Totals	Transactions	1	\$100.00
Account 6110.080 - Supplies & Equipment Computer Repairs & Supplies				
100.1010.6110.080	Tablets	2.0000	1,600.00	3,200.00
	Account 6110.080 - Supplies & Equipment Computer Repairs & Supplies Totals	Transactions	1	\$3,200.00
Account 6110.090 - Supplies & Equipment Computers & Printers				
100.1010.6110.090	Adobe	3.0000	240.00	720.00
100.1010.6110.090	Laptops with docks	5.0000	2,100.00	10,500.00
	Account 6110.090 - Supplies & Equipment Computers & Printers Totals	Transactions	2	\$11,220.00
Account 6110.140 - Supplies & Equipment GIS Mapping Supplies				
100.1010.6110.140	Set of Cartridges small printer	1.0000	400.00	400.00
	Account 6110.140 - Supplies & Equipment GIS Mapping Supplies Totals	Transactions	1	\$400.00
Account 6110.245 - Supplies & Equipment Mobile Phones				
100.1010.6110.245	Mobile Phone Expenses Typical Phone Plans	1.0000	7,420.00	7,420.00
	Account 6110.245 - Supplies & Equipment Mobile Phones Totals	Transactions	1	\$7,420.00
Account 6110.270 - Supplies & Equipment Office Equipment Repairs				
100.1010.6110.270	Office equipment repairs per trends up	1.0000	175.00	175.00
	Account 6110.270 - Supplies & Equipment Office Equipment Repairs Totals	Transactions	1	\$175.00
Account 6110.280 - Supplies & Equipment Office Furniture				
100.1010.6110.280	Chair replacements	2.0000	120.00	240.00
100.1010.6110.280	New locking desk	1.0000	150.00	150.00
	Account 6110.280 - Supplies & Equipment Office Furniture Totals	Transactions	2	\$390.00
Account 6110.290 - Supplies & Equipment Other Office Equipment				
100.1010.6110.290	Will need bottle service for water for Berlin	12.0000	10.00	120.00
100.1010.6110.290	Will need water cooler for Berlin office	1.0000	125.00	125.00
	Account 6110.290 - Supplies & Equipment Other Office Equipment Totals	Transactions	2	\$245.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1010 - Environmental Programs				
Account 6110.295 - Supplies & Equipment Program Supplies and Equipment				
100.1010.6110.295	Auger with handle	1.0000	500.00	500.00
100.1010.6110.295	Equipment needs per trends sand, grout, chem	1.0000	500.00	500.00
100.1010.6110.295	Metal Detector	1.0000	250.00	250.00
100.1010.6110.295	PVC Pipes	1.0000	500.00	500.00
100.1010.6110.295	Soil probe	1.0000	200.00	200.00
Account 6110.295 - Supplies & Equipment Program Supplies and Equipment Totals		Transactions	5	\$1,950.00
Account 6110.340 - Supplies & Equipment Safety Program Equipment				
100.1010.6110.340	Deet for 10 staff (cans) 6 mos.	60.0000	8.00	480.00
100.1010.6110.340	Safety Clothing Allowance for 9 field staff inspe.	9.0000	200.00	1,800.00
100.1010.6110.340	Safety Clothing Allowance management	3.0000	200.00	600.00
Account 6110.340 - Supplies & Equipment Safety Program Equipment Totals		Transactions	3	\$2,880.00
Account 6110.390 - Supplies & Equipment Small Equipment				
100.1010.6110.390	Bottles Snow Hill	12.0000	10.00	120.00
100.1010.6110.390	Soil evaluation equipment and materials	1.0000	400.00	400.00
Account 6110.390 - Supplies & Equipment Small Equipment Totals		Transactions	2	\$520.00
Account 6130.010 - Equipment Maintenance Copier Lease				
100.1010.6130.010	Copier lease per trend that just increased with color	1.0000	4,000.00	4,000.00
Account 6130.010 - Equipment Maintenance Copier Lease Totals		Transactions	1	\$4,000.00
Account 6160.140 - Grant Programs Septic Upgrade Grant				
100.1010.6160.140	BRF Grant Expenses Reimbursed by State	1.0000	280,000.00	280,000.00
Account 6160.140 - Grant Programs Septic Upgrade Grant Totals		Transactions	1	\$280,000.00
Account 6530.040 - Consulting Services Consulting Services				
100.1010.6530.040	DNR Coastal Resiliency Fund Grant App. Consult Fees	1.0000	2,000.00	2,000.00
100.1010.6530.040	Water and Sewer MDE Grant Application consult fees	2.0000	4,000.00	8,000.00
Account 6530.040 - Consulting Services Consulting Services Totals		Transactions	2	\$10,000.00
Account 6530.140 - Consulting Services Stormwater Management Review				
100.1010.6530.140	SWM Review Fees Per Contract	1.0000	110,000.00	110,000.00
Account 6530.140 - Consulting Services Stormwater Management Review Totals		Transactions	1	\$110,000.00
Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet				
100.1010.6540.020	Fuel use continuing to trend upwards	1.0000	23,000.00	23,000.00
Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet Totals		Transactions	1	\$23,000.00
Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance				
100.1010.6540.030	Vehicle operating and repair equip repl per trend	1.0000	4,500.00	4,500.00
Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance Totals		Transactions	1	\$4,500.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1010 - Environmental Programs				
Account 6540.040 - Vehicle Operating Expenses Vehicle Registration				
100.1010.6540.040	Registration if truck replaced	1.0000	300.00	300.00
	Account 6540.040 - Vehicle Operating Expenses Vehicle Registration Totals	Transactions	1	\$300.00
Account 6550.040 - Building Site Expenses Cleaning Contract				
100.1010.6550.040	Cleaning Per Contract 2x week	1.0000	5,000.00	5,000.00
	Account 6550.040 - Building Site Expenses Cleaning Contract Totals	Transactions	1	\$5,000.00
Account 6550.140 - Building Site Expenses Internet Access				
100.1010.6550.140	Fiber Charge for Berlin Plus Monthly Fee	12.0000	260.00	3,120.00
	Account 6550.140 - Building Site Expenses Internet Access Totals	Transactions	1	\$3,120.00
Account 6550.270 - Building Site Expenses Telephone				
100.1010.6550.270	Site Expenses may have additional costs for Berlin	1.0000	1,045.00	1,045.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	1	\$1,045.00
Account 6900.025 - Advertising Legal Advertisements				
100.1010.6900.025	Legal Adverts Admin can draw from for hearings	1.0000	1,200.00	1,200.00
	Account 6900.025 - Advertising Legal Advertisements Totals	Transactions	1	\$1,200.00
Account 6900.030 - Advertising Legislative Advertisements				
100.1010.6900.030	Anticipate Multiple Text Hearings in FY 25	1.0000	500.00	500.00
	Account 6900.030 - Advertising Legislative Advertisements Totals	Transactions	1	\$500.00
Account 6900.060 - Advertising Water & Sewer Plan Amendments				
100.1010.6900.060	WS Hearing Adverts Admin can draw from for ads	1.0000	2,000.00	2,000.00
	Account 6900.060 - Advertising Water & Sewer Plan Amendments Totals	Transactions	1	\$2,000.00
Account 7000.020 - Travel, Training & Expense Board Member Allowance				
100.1010.7000.020	Travel , training and Board expenses as anticipated 2 mtgs 7pp	14.0000	100.00	1,400.00
	Account 7000.020 - Travel, Training & Expense Board Member Allowance Totals	Transactions	1	\$1,400.00
Account 7000.040 - Travel, Training & Expense Continuing Education/Certificati				
100.1010.7000.040	AICP Appli, Cert Fee, and Exam Fee	1.0000	635.00	635.00
	Account 7000.040 - Travel, Training & Expense Continuing Education/Certificati Totals	Transactions	1	\$635.00
Account 7000.060 - Travel, Training & Expense Educational Training				
100.1010.7000.060	AICP Virtual no travel BM KM	2.0000	350.00	700.00
100.1010.7000.060	Corps Wetland Course St. Michaels BS LL	2.0000	1,200.00	2,400.00
100.1010.7000.060	EP Classes for EHS series staff for Cont Education	7.0000	125.00	875.00
100.1010.7000.060	MACO Summer Conference , DB, BS, KM	3.0000	205.00	615.00
100.1010.7000.060	MACO Summer Conference BM	1.0000	425.00	425.00
100.1010.7000.060	NR Classes Misc	4.0000	25.00	100.00
100.1010.7000.060	One Day Wetland Courses Hydric Soils TH JF	2.0000	625.00	1,250.00
	Account 7000.060 - Travel, Training & Expense Educational Training Totals	Transactions	7	\$6,365.00

Expense Budget Transaction Report

1010

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund	100 - General Fund			
Department	1010 - Environmental Programs			
Account	7000.100 - Travel, Training & Expense Meetings/Conferences/Shows			
100.1010.7000.100	Misc. Balto or Annapolis Meetings Lunch	2.0000	12.00	24.00
100.1010.7000.100	Misc. Meetings Annapolis Parking	6.0000	15.00	90.00
	Account 7000.100 - Travel, Training & Expense Meetings/Conferences/Shows Totals	Transactions	2	\$114.00
Account	7000.115 - Travel, Training & Expense Mileage			
100.1010.7000.115	Misc Mileage Reimbursements if needed	1.0000	150.00	150.00
	Account 7000.115 - Travel, Training & Expense Mileage Totals	Transactions	1	\$150.00
Account	9010.010 - Capital Equipment New Vehicles			
100.1010.9010.010	Replacement truck	1.0000	50,000.00	50,000.00
	Account 9010.010 - Capital Equipment New Vehicles Totals	Transactions	1	\$50,000.00
Account	9010.060 - Capital Equipment Other			
100.1010.9010.060	New Scanner	1.0000	4,000.00	4,000.00
	Account 9010.060 - Capital Equipment Other Totals	Transactions	1	\$4,000.00
	Department 1010 - Environmental Programs Totals	Transactions	73	\$554,828.00
	Fund 100 - General Fund Totals	Transactions	73	\$554,828.00
	EXPENSES Totals	Transactions	73	\$554,828.00
	Grand Totals	Transactions	73	\$554,828.00



Worcester County Department of Environmental Programs

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

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

Memorandum

To: Weston S. Young, P.E., Chief Administrative Officer

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

Subject: FY 2026 Operating Budget Request

Date: 1/20/25

Enclosed is the Department of Environmental Programs requested Operating Budget for FY 2026. This submittal includes the Budget and Revenue Projection worksheets.

As we do every year, we enter this budget season with the intention of submitting a budget that is realistic, yet one that sustains and supports our core services. After adjustments to some funding levels, revenues, and taking into account changes occurring in the past year, we are able to submit a budget showing a slight increase in personnel costs while striving to hold the line on expense and material costs from the FY 25 budget, save a few exceptions for safety equipment, programming, and consulting fees. We do have increased costs for the new Berlin location that we will continue to shoulder until DPW locates staff there full-time and can share in expenses. We have also included expenses for continuance of grant applications for anticipated FY26 grant needs for community sewer connection projects and flood and storm protection/resiliency projects.

We have put in for one (1) replacement truck and we were told should be budgeted at \$50,000. This would be a vehicle that would get used as the truck it would replace while not having high mileage, it is the oldest in the fleet at 20 years of age and the maintenance on this is ever increasing. The updated vehicles we currently have in our fleet have contributed mightily to our efficiency and productivity in the field. I have included the score sheet as well.

We need to upgrade five (5) laptops, a new scanner upgrade, and we included purchasing an extra tablet as well for field applications.

Departmental Summary

This department works in a regulatory, permitting, and planning capacity to protect the health of the citizens of Worcester County from diseases and hazards found in the environment and to ensure sanitary construction and natural resource protection are provided in a way that protects public health and the environment. Environmental Programs manages delegated programs from the Department of Health, the Maryland Department of Natural Resources, the Department of the Environment, and we also enforce and manage county-delegated programs and services.

The fiscal year of 2025 presented this department with a few challenges that we are dealing with to deliver the level of performance that is needed to complete our significant program responsibilities. At the staffing levels we currently have at our disposal, any lost positions or extended sick leave severely strains our capabilities and challenge the remaining personnel to take on extra tasks to meet our program responsibilities. Worcester is still fortunate to be experiencing a steady volume of construction activity and we don't see this level of activity abating to any drastic

level in the near term. This has been accompanied by more administrative responsibilities within the programs we manage. We have seen demand for more intensive plan review, legislative research and advocacy, detailed state regulatory-mandated responses and work products, and the necessary document preparation for long range planning efforts. This also extends to continued work on the later phases of the Coastal Bays Watershed Plan, an updated Master Water & Sewer Plan, technical updates and assistance to DRP for the Comprehensive Plan Update, research and investigation for potential changes to our Groundwater Protection Report, the Greenways and Trails Master Plan, Natural Resources Code updates, Critical Area Re-Mapping, Nuisance Flood Plan update, more grant management and restoration project work, preparation of detailed reports and issue summaries to assist with County legal challenges, increasingly time-consuming enforcement activities, and other technical report writing and sewer service investigations. We strive to be the technical subject matter expert resource for the county within our program responsibilities and to assist with our extensive institutional knowledge of our county's assets and its history.

Personnel

As indicated within our budget revenue worksheet, you will see that there we still have a significant number of new permits, applications, and project reviews when compared to years past. This past year, our Department has issued over 1,700 individual permits which include septic, critical area, storm water management, erosion and sediment control, plumbing and gas, shoreline construction, timber harvests, well permits, and burn permits. Plumbing and gas permits have increased almost 20% this past calendar year. With this continued level of development activity, we have experienced higher congestion rates with regards to processing these permits as quickly as we have been able to do in the past, but we did transition to a cloud-based system within our Docuware program for permit review and signoffs along with field inspection forms on county cell phones and believe this has sped up times for our customers. We would like to keep the intern position and we are also submitting a request for promotions for a Planner I to a Planner II and an NR Inspector 2 to an NR Inspector 3. A requested reclassification includes an Environmental Inspector II to a Natural Resources Specialist II to be more reflective of their daily duties. We are also requesting multiple steps for our junior Environmental Health Specialist and our Plumbing Inspectors. These positions are critical for this department, have gone far and above in their daily duties, and we have a need to have competitive wages that reflect their worth.

We have a department blessed with degreed specialists that maintain professional licensure in their respective fields. Over their careers we have continually invested in their training and professional development. These staff members have all performed in an exemplary manner and are not only tasked with their primary duties, but have taken on employee training and varying other roles to ensure the Department has functioned efficiently. When compared to similar departments in similar jurisdictions, our staff level is considerably lower given our workload and multiple areas of program delegation. Even within the positive audits we receive from state agencies on delegated programs, they have noted how understaffed we are in some of our core disciplines. As we have noted above, these gaps in manpower are really felt when critical staff is absent for an extended period of time.

As the budget committee can see, there will be a modest increase in staff salary expenditures for these fiscal year for these most necessary changes.

Requested Budget Note

I would note that this department, with our limited personnel resources, does incur un-reimbursed expenses for in-house activities currently undertaken. I continue to mention this as I have in past budget memos. These are duties we either don't or couldn't have a fee structure to cover. They would include duties in support of current Departmental program activities like, inspections and plan comments for county building projects, researching and providing technical information to assist Economic Development staff with their recruitment of potential businesses, researching and providing support for dredging projects and environmental restoration and resiliency projects, working closely with Recreation and Parks Department in the development and planning of our County parks and inspection of waterfront projects for that department as well, inspection and permitting replacement septic systems for housing rehabilitation projects, reading and managing the county monitoring well network for wet season support

of soil evaluation activities, soil profiling, water level monitoring, and property investigations in support of sanitary service area expansions and County public utility grant applications, and technical report preparation and regulatory review prepared on the behalf of the County. These projects are not reimbursable, but the in-house completion of these tasks does result in a net savings to the county and really helps assist other departmental programs.

Fee Increases Proposed

We will be seeking fee adjustments/realignments in the coming fee resolution in June. We always reexamine the need for a re-calibration of permit fees and the administrative demands of many of our permits demands attention. We are base our focus on capturing the costs for our services to the public.

In Closing

I know that the Worcester County Commissioners and Budget Committee are doing the best they can with the very limited resources that they have to allocate, and I appreciate their efforts on our behalf.

As always, I will be available to answer any questions you or the County Commissioners may have on this request.

Enclosures

1. Departmental Budget Summary
2. Edited Job Descriptions
3. Reclassification/Promotion Forms

cc: Budget File

DEPARTMENT BUDGET SUMMARY

Department or Agency:	Environmental Programs	Department Number:	1010
Fund: 100	General Fund	Function:	General Government

MISSION STATEMENT:

MISSION: Administer & enforce the environmental & natural resource programs across the county with the goal of balancing sustainable development with preserving and protecting the natural resources of the county by: Working to educate our community on sanitation practices, environmental resource awareness and conservation tools. By protecting the air, water & soil from contaminants; thereby preserving the environmental health of all county residents.

VISION: Recognizing our role as local stewards of the environment & our natural resources, we strive to work towards providing our residents with healthy, vibrant, sustainable communities & ecosystems in Worcester County.

PROGRAM SERVICES: (STATISTICS)

- The Department of Environmental Programs works in a regulatory and planning capacity to protect the health of the citizens of Worcester County from diseases and hazards found in the environment and to ensure sanitary construction and natural resource protection are provided in a way that protects public health and the environment. The Dept & its divisions have complimentary areas of focus, and are responsible for implementing and enforcing a wide variety of regulations and programs primarily pertaining to environmental and natural resource management for land use activities.
- Environmental Programs manages delegated programs from both the Maryland Departments of the Environment, Natural Resources, and the Maryland Department of Health as well as County delegated Programs. These programs include drinking water, sewage disposal, recreational water safety, air quality, sludge disposal, plumbing and gas inspections, water and sewer planning, Forest Conservation, the Chesapeake and Atlantic Coastal Bays Critical Area, farmland preservation, shoreline construction, stormwater and sediment and erosion control, and natural resources protection. The Department is divided into a series of Four Divisions: Environmental, Natural Resources, Plumbing and Gas & Conservation and Planning

Statistical Data:

Description of Statistical Data	Actual FY2023	Actual FY2024	Estimate FY2025	Estimate FY2026
Shoreline Permits	155	138	145	152
SWM/SEC Permits	253	242	250	265
Well Permits	139	126	126	126
Septic Permits	92	111	120	125
Plumbing + Gas Permits	727	901	950	1000
Building Permits Reg. Reviewed and Processed	1486	1707	1775	1846

Expenditures:

Expenditure Category	Actual 2023	Actual 2024	Adopted Budget 2025	Budget Request 2026	% Change
Personnel Services	\$ 1,184,061	\$ 1,338,284	\$ 2,205,102	\$ 2,378,491	7.9%
Supplies & Materials	1,126,597	1,013,188	396,393	331,499	-16.4%
Maintenance & Services	98,708	142,307	121,705	160,665	32.0%
Other Charges	4,318	4,710	6,164	8,664	40.6%
Interfund Charges	(30,647)	(32,041)	0	0	0.0%
Capital Outlay	0	0	50,000	54,000	8.0%
Total	\$ 2,383,037	\$ 2,466,448	\$ 2,779,364	\$ 2,933,319	5.5%

DEPARTMENT BUDGET SUMMARY					
Department or Agency:	Environmental Programs	Department Number:	1010		
Fund: 100	General Fund	Function:	General Government		
Staffing (Full Time Equivalent):					
Position Title	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Environmental Programs Director	1.0	1.0	1.0	1.0	0%
Environmental Programs Dep Dir	1.0	1.0	1.0	1.0	0%
EHS V	2.0	2.0	2.0	2.0	0%
EHS IV	1.0	1.0	1.0	1.0	0%
EHS III	1.0	2.0	2.0	2.0	0%
EHS II	1.0	0.0	0.0	0.0	0%
EHS I	0.0	0.0	0.0	0.0	0%
Environ. Health Specialist Trainee	0.0	0.0	0.0	0.0	0%
Environmental Inspector II	1.0	1.0	1.0	0.0	-100%
Environmental Programs Intern	0.0	0.4	0.4	0.4	0%
Plumbing Inspector III	2.0	2.0	2.0	2.0	0%
Natural Resources Administrator	1.0	1.0	1.0	1.0	0%
Natural Resources Inspector III	1.0	1.0	1.0	2.0	100%
Natural Resources Inspector II	1.0	2.0	2.0	1.0	-50%
Natural Rources Inspector I	1.0	0.0	0.0	0.0	0%
Natural Resources Specialist III	1.0	0.0	0.0	0.0	0%
Natural Resources Specialist II	0.0	0.0	0.0	1.0	100%
Planning Manager	1.0	1.0	1.0	1.0	0%
Planner V	1.0	1.0	0.0	0.0	0%
Planner II	0.0	0.0	0.0	1.0	100%
Planner I	0.0	0.0	1.0	0.0	-100%
Natural Resources Planner III	0.0	2.0	2.0	2.0	0%
Natural Resources Planner II	1.0	0.0	0.0	0.0	0%
Natural Resources Planner I	1.0	0.0	0.0	0.0	0%
License Permit Clerk III	1.0	1.0	1.0	1.0	0%
Office Assistant V	1.0	1.0	1.0	1.0	0%
Total	21.0	20.4	20.4	20.4	0%
Summary of Significant Budget Increase/Decrease					
Description of Increase/Decrease				\$ Increase/Decrease	% Inc/(Dec)
Increase request for personnel reclasses and replacement vehicle.				\$ 153,955	6%
Contact Information					
Name:	Robert J. Mitchell	Address 1:	Governmental Center		
Title:	Director	Address 2:	1 West Market St., Rm 1201		
Email:	bmitchell@co.worcester.md.us	City/State:	Snow Hill, MD		
Telephone:	(410) 632-1220 x 1601	Zip Code:	21863		

**WORCESTER COUNTY
PERSONAL COMPUTER FORM
FY2026**

Department/Agency Name: Environmental Programs

Department No. 1010

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

<u>N or R</u>	<u>Description:</u>	<u>Qty:</u>	<u>Cost:</u>	<u>Total:</u>
<u> </u> Mini Computer	<u>MinisForum Mini Dektop</u>	<u> </u>	<u>\$440</u>	<u>\$0</u>
R <u> </u> Laptop** ** with docking station	<u>Dell Latitude w/docking **</u>	<u>5</u>	<u>\$2,100</u>	<u>\$10,500</u>
<u> </u> Laptop only	<u>Laptop w/o docking stn</u>	<u> </u>	<u>\$1,800</u>	<u>\$0</u>
<u> </u> Desktop w/dual video card ***does not include monitor	<u>Dell Optiplex ***</u>	<u> </u>	<u>\$1,370</u>	<u>\$0</u>
<u> </u> Docking Station	<u>Dell Dock Station Replicator</u>	<u> </u>	<u>\$300</u>	<u>\$0</u>
<u> </u> 24" Monitor	<u>Single Monitor</u>	<u> </u>	<u>\$175</u>	<u>\$0</u>
<u> </u> 32" Monitor	<u>Single Monitor</u>	<u> </u>	<u>\$280</u>	<u>\$0</u>
<u> </u> Laptop Tote	<u>Laptop Canvas Tote</u>	<u> </u>	<u>\$20</u>	<u>\$0</u>
N <u> </u> Adobe Acrobat	<u>Standard Software</u>	<u>3</u>	<u>\$240</u>	<u>\$720</u>
TOTAL TO KEY TO ACCOUNT 6110.090				<u>\$11,220</u>

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

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

Reason:

Computer # (i.e. WCIT0001):

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

Worcester County
Vehicle Request Form
FY 2026

Department/Agency Name: Environmental Programs
Department No. 100.1010

#	New key (N) or Replacement key (R)	VEHICLE TO BE REPLACED							VEHICLE REQUEST			
		Serial Number	Model Year	Make of Vehicle	Model of Vehicle	Actual Odometer Reading Jan. 2025	Estimated Odometer Reading 6/30/2025	Estimated Annual Maintenance & Repair	Vehicle Replacement Type	Vehicle Replacement Size	Estimated Vehicle Purchase Price *	What is the proposed use and does this vehicle require a radio, laptop or tablet dock?
1	R	1GCEC14V65Z253996	2005	Chevrolet	Silverado	76,083	80,000	\$1,500	Pickup Truck	1/2 Ton reg ca	\$50,000	Inspections - EP division
Total this page								\$1,500			\$50,000	

Notes: Grade rating was a 10 out of 20

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

VEHICLE RATING INSPECTION

Rating	Miles	Age	Est. Repairs	Body	Inspection Date
5	Under 75,000	5 years or newer	\$200 or less	Excellent	12/27/2024
4	75,001 - 100,000	6-9 years	\$500 or less	Minor Scratches	Department
3	100,001-125,000	10-12 years	\$1000 or less	Small Dents / Scratches	EP
2	125,001 - 150,000	13-15 years	\$1500 or less	Larger Dents / Peeling paint	Mileage
1	150,001 or over	16+, Replace	\$2000 or less	Major body damage / Peeling paint / Rust	76,083

Vehicle Information:

Serial: 1GCEC14V65Z253996

Year: 2005

Make: CHEVROLET

KBB Value: \$3,089.00

Model: SILVERADO 1500 2WD

Overall Rating: 10 out of 20

Repairs Needed: MINOR OIL LEAKS, FRAME SHOWS SURFACE RUST, REAR DRIVER TAILLIGHT BROKEN, HEADLIGHTS ARE FADED YELLOW, BODY IS DIRTY WITH MANY SURFACE SCRATCHES NO RUST HOLES, SMALL ROCK CHIPS THROUGHOUT WINDSHIELD, WINDSHIELD LEAKING, INTERIOR DIRTY, HEADLINER FALLING DOWN.

Worcester County	Completed By:	David Bradford		Date:		
<u>Subsidiary</u>	<u>Vehicle Identification #</u>	<u>Make</u>	<u>Year</u>	<u>Model</u>	<u>Mileage</u>	<u>Driver</u>
Environmental Programs	1FTMF1EB1NKE34276	Ford	2022	F150 Pickup	10,351	Brian Soper
Environmental Programs	3GTN8AEH0MG407501	Chevy	2021	Sierra 1500 Pickup	43,711	Ben Ellis
Environmental Programs	1FTMF1CB7MKD89572	Ford	2021	F150 Pickup	56,531	James Cooke
Environmental Programs	4T1C11AK8NU699924	Toyota	2022	Camry Sedan	17,932	Brian Jack
Environmental Programs	1GCEC14V65Z253996	Chevy	2005	1500 Pickup	76,073	Trey Harmon
Environmental Programs	1GCEC14X86Z112155	Chevy	2021	1500 Pickup	1,980	David Bradford
Environmental Programs	1GNKVFED7HJ308434	Chevy	2017	SUV - Traverse	86,497	Bob Mitchell
Environmental Programs	1FMCU9F64NUA64877	Ford	2022	Escape SUV	10,663	Conservation/Planning
Environmental Programs	3C6JR7DG5HG761603	Dodge	2017	Ram 1/2 Ton Pickup	84,162	Ed Lawson
Environmental Programs	3C6JR7DG5HG761602	Dodge	2017	Ram 1/2 Ton Pickup	83,760	Larry Lynch
Environmental Programs	3C6JR7DG3HG761601	Dodge	2017	Ram 1/2 Ton Pickup	60,583	Joe Fuchluger
Environmental Programs	3C6JR7DG1HG761600	Dodge	2017	Ram 1/2 Ton Pickup	39,777	Ryan Presock
Environmental Programs	3C6JR7AG6HG739130	Dodge	2017	Ram 1/2 Ton Pickup	143,743	Cindy Serman
				Average Mileage *	55,059	
				Usable Vehicles *	13	
*If a vehicle is not usable, do not key in mileage, or it will skew the average and count.						

1011 INFORMATION TECHNOLOGY DEPARTMENT				
Department Revenue and Expenditure Summary				
Revenues:				
Revenue Category	Adopted Budget FY2025	Budget Request FY2026	\$ Variance	% Variance
Federal Grants/Revenue	\$ -	\$ -	\$ -	0%
State Grants/Revenue	\$ -	\$ -	\$ -	0%
Other Grants	\$ -	\$ -	\$ -	0%
Total	\$ -	\$ -	\$ -	0%
Expenditures:				
Expenditure Category	Adopted Budget FY2025	Budget Request FY2026	\$ Variance	% Variance
Personnel Services	\$ 1,594,088	\$ 1,670,349	\$ 76,261	5%
Supplies & Materials	21,280	24,880	\$ 3,600	17%
Maintenance & Services	2,840	3,720	\$ 880	31%
Other Charges	7,600	9,200	\$ 1,600	21%
Capital Outlay	0	0	\$ -	0%
Total	\$ 1,625,808	\$ 1,708,149	\$ 82,341	5%
			\$ Increase in Expenses	% Inc/(Dec)
Budget variance: Expenditure increase in personnel requests			\$ 82,341	5%

Expenditures			1011 Information Technology Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund										
EXPENSES										
Department: 1011 - Information Technology										
<i>PERS SVCS - Personnel Services</i>										
	6000.100	Personnel Services Salaries	1,169,840.00	1,121,443.00	1,121,443.00	48,397.00	4%	494,758.57	670,724.88	Personnel reclass requests
	6000.400	Personnel Services Overtime Pay	13,400.00	3,000.00	3,000.00	10,400.00	347%	67.35	587.45	On call pay was in salaries in previous years, moved on call to overtime in FY26
	6010.020	Benefits Contingency	460.00	491.00	491.00	(31.00)	-6%	0.00	0.00	
	6010.025	Benefits Deferred Comp Match	10,000.00	10,000.00	10,000.00	0.00	0%	0.00	0.00	
	6010.030	Benefits Hospitalization Insurance	140,912.00	151,630.00	151,630.00	(10,718.00)	-7%	63,543.00	0.00	
	6010.050	Benefits Retirement	155,355.00	134,237.00	134,237.00	21,118.00	16%	0.00	0.00	
	6010.060	Benefits Social Security Taxes	89,511.00	85,653.00	85,653.00	3,858.00	5%	36,744.99	0.00	
	6010.070	Benefits Unemployment Insurance	459.00	491.00	491.00	(32.00)	-7%	0.00	0.00	
	6010.090	Benefits Workmans Compensation Ins	23,010.00	17,046.00	17,046.00	5,964.00	35%	14,943.00	0.00	
	6010.120	Benefits Long Term Disability	1,723.00	1,840.00	1,840.00	(117.00)	-6%	0.00	0.00	
	6010.130	Benefits Life Insurance	1,953.00	2,086.00	2,086.00	(133.00)	-6%	0.00	0.00	
	6010.140	Benefits FSA & PSA Admin and EAP Program	2,114.00	2,258.00	2,258.00	(144.00)	-6%	388.26	0.00	
	6010.150	Benefits Retirement Administration Fee	2,206.00	2,356.00	2,356.00	(150.00)	-6%	509.74	0.00	
	6010.900	Benefits OPEB contribution	59,406.00	61,557.00	61,557.00	(2,151.00)	-3%	30,778.50	0.00	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>			\$1,670,349.00	\$1,594,088.00	\$1,594,088.00	\$76,261.00	5%	\$641,733.41	\$671,312.33	
<i>SUPP & MAT - Supplies & Materials</i>										
	6100.010	Administrative Expense Administrative Exp	700.00	500.00	500.00	200.00	40%	348.68	699.75	
	6100.100	Administrative Expense Dues, Licenses & Subscriptions	80.00	80.00	80.00	0.00	0%	0.00	0.00	
	6100.190	Administrative Expense Office Supplies	600.00	500.00	500.00	100.00	20%	81.04	291.62	
	6100.210	Administrative Expense Paper	200.00	200.00	200.00	0.00	0%	0.00	0.00	
	6110.090	Supplies & Equipment Computers & Printers	2,360.00	4,560.00	4,560.00	(2,200.00)	-48%	610.00	2,181.00	Only one computer needed for the department.
	6110.245	Supplies & Equipment Mobile Phones	18,940.00	13,740.00	13,740.00	5,200.00	38%	2,220.38	13,682.96	Cost of MAAS360 lincense increased and the number of licenses also increased based on increase of employees countywide.
	6110.280	Supplies & Equipment Office Furniture	1,200.00	1,200.00	1,200.00	0.00	0%	1,416.69	195.99	
	6150.050	Uniforms & Personal Equipment Uniforms	800.00	500.00	500.00	300.00	60%	442.72	440.46	Additional shirts required after the integration of Document Imaging.
<i>Account Total: SUPP & MAT - Supplies & Materials</i>			\$24,880.00	\$21,280.00	\$21,280.00	\$3,600.00	17%	\$5,119.51	\$17,491.78	
<i>MAINT & SVCS - Maintenance & Services</i>										
	6540.020	Vehicle Operating Expenses Fuel - WC Fleet	2,200.00	1,800.00	1,800.00	400.00	22%	834.84	1,643.49	Increases in fuel, adding additional responsibilities to new a new role of security analyst. More travel around county. Adding monthly network checks to remote offices.
	6540.030	Vehicle Operating Expenses Vehicle Maintenance	1,480.00	1,000.00	1,000.00	480.00	48%	166.97	365.03	New tires recommended for one of the vans.
	6550.081	Building Site Expenses Fire Extinguishers	40.00	40.00	40.00	0.00	0%	0.00	0.00	
<i>Account Total: MAINT & SVCS - Maintenance & Services</i>			\$3,720.00	\$2,840.00	\$2,840.00	\$880.00	31%	\$1,001.81	\$2,008.52	
<i>OTHR CHGS - Other Charges</i>										
	7000.040	Travel, Training & Expense Continuing Education/Certificati	5,000.00	5,000.00	5,000.00	0.00	0%	3,120.00	4,949.00	

Expenditures			1011 Information Technology Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
	7000.100	Travel, Training & Expense Meetings/Conferences/Shows	4,000.00	2,400.00	2,400.00	1,600.00	67%	2,376.00	2,520.86	Adding two additional persons to MACo this year after the addition of Document Imaging personnel.
	7000.115	Travel, Training & Expense Mileage	200.00	200.00	200.00	0.00	0%	0.00	0.00	
Account Classification Total: OTHR CHGS - Other Charges			\$9,200.00	\$7,600.00	\$7,600.00	\$1,600.00	21%	\$5,496.00	\$7,469.86	
INTFND CHGS - Interfund Charges										
	8010.110	Interfund Water & Wastewater Enterprise	0.00	0.00	0.00	0.00	N/A	0.00	(24,292.82)	
	8010.120	Interfund Landfill Enterprise Charges	0.00	0.00	0.00	0.00	N/A	0.00	(10,575.00)	
Account Classification Total: INTFND CHGS - Interfund Charges			\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	(\$34,867.82)	
Department Total: 1011 - Information Technology			\$1,708,149.00	\$1,625,808.00	\$1,625,808.00	\$82,341.00	5%	\$653,350.73	\$663,414.67	

Expense Budget Transaction Report

1011

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1011 - Information Technology				
Account 6100.010 - Administrative Expense Administrative Expenses				
100.1011.6100.010	Mr Natural Water-Ongoing-Increase after adding Document Imaging	1.0000	700.00	700.00
	Account 6100.010 - Administrative Expense Administrative Expenses Totals	Transactions	1	\$700.00
Account 6100.100 - Administrative Expense Dues, Licenses & Subscriptions				
100.1011.6100.100	MDGFOA Membership MIS budget	1.0000	80.00	80.00
	Account 6100.100 - Administrative Expense Dues, Licenses & Subscriptions Totals	Transactions	1	\$80.00
Account 6100.190 - Administrative Expense Office Supplies				
100.1011.6100.190	Office Supplies-Increase after Document Imaging	1.0000	600.00	600.00
	Account 6100.190 - Administrative Expense Office Supplies Totals	Transactions	1	\$600.00
Account 6100.210 - Administrative Expense Paper				
100.1011.6100.210	Paper for printer	1.0000	200.00	200.00
	Account 6100.210 - Administrative Expense Paper Totals	Transactions	1	\$200.00
Account 6110.090 - Supplies & Equipment Computers & Printers				
100.1011.6110.090	Laptop-one	1.0000	2,100.00	2,100.00
100.1011.6110.090	Adobe software	1.0000	240.00	240.00
100.1011.6110.090	Laptop tote	1.0000	20.00	20.00
	Account 6110.090 - Supplies & Equipment Computers & Printers Totals	Transactions	3	\$2,360.00
Account 6110.245 - Supplies & Equipment Mobile Phones				
100.1011.6110.245	IT Cell Phones-Increase with Document Imaging	1.0000	11,540.00	11,540.00
100.1011.6110.245	MAAS360 Software-All County-MAAS360 Increase	1.0000	7,400.00	7,400.00
	Account 6110.245 - Supplies & Equipment Mobile Phones Totals	Transactions	2	\$18,940.00
Account 6110.280 - Supplies & Equipment Office Furniture				
100.1011.6110.280	Office Furniture as needed	1.0000	1,000.00	1,000.00
100.1011.6110.280	Replace chair MIS	1.0000	200.00	200.00
	Account 6110.280 - Supplies & Equipment Office Furniture Totals	Transactions	2	\$1,200.00
Account 6150.050 - Uniforms & Personal Equipment Uniforms				
100.1011.6150.050	Shirts for Staff-increase after absorbing Document Imaging	1.0000	800.00	800.00
	Account 6150.050 - Uniforms & Personal Equipment Uniforms Totals	Transactions	1	\$800.00
Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet				
100.1011.6540.020	Fuel for 2 vehicles	2.0000	1,100.00	2,200.00
	Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet Totals	Transactions	1	\$2,200.00
Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance				
100.1011.6540.030	New Tires Recommended	4.0000	120.00	480.00
100.1011.6540.030	Vehicle repairs as needed	1.0000	1,000.00	1,000.00
	Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance Totals	Transactions	2	\$1,480.00

Expense Budget Transaction Report

1011

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1011 - Information Technology				
Account 6550.081 - Building Site Expenses Fire Extinguishers				
100.1011.6550.081	Fire Extinguishers (Replacement)	1.0000	40.00	40.00
	Account 6550.081 - Building Site Expenses Fire Extinguishers Totals	Transactions	1	\$40.00
Account 7000.040 - Travel, Training & Expense Continuing Education/Certificati				
100.1011.7000.040	Cyber Security training 3 users	1.0000	5,000.00	5,000.00
	Account 7000.040 - Travel, Training & Expense Continuing Education/Certificati Totals	Transactions	1	\$5,000.00
Account 7000.100 - Travel, Training & Expense Meetings/Conferences/Shows				
100.1011.7000.100	MACo for Lance, Brian, Jeff, Missy and Susan/Winter and Summer	10.0000	400.00	4,000.00
	Account 7000.100 - Travel, Training & Expense Meetings/Conferences/Shows Totals	Transactions	1	\$4,000.00
Account 7000.115 - Travel, Training & Expense Mileage				
100.1011.7000.115	Mileage reimbursement as needed	1.0000	200.00	200.00
	Account 7000.115 - Travel, Training & Expense Mileage Totals	Transactions	1	\$200.00
	Department 1011 - Information Technology Totals	Transactions	19	\$37,800.00
	Fund 100 - General Fund Totals	Transactions	19	\$37,800.00
	EXPENSES Totals	Transactions	19	\$37,800.00
	Grand Totals	Transactions	19	\$37,800.00

DEPARTMENT BUDGET SUMMARY

Department or Agency:	Information Technology	Department Number:	1011
Fund: 100	General Fund	Function:	General Government

MISSION STATEMENT:

The Department of Information Technology provides strategic vision and enterprising solutions for department and county staff. This will be done in a matter so staff may be able to meet their goals, deliver results, and enhance the county's position. The IT department assists in technical analysis, design, procurement, implementation, operation, and support of computing infrastructure and services.

PROGRAM SERVICES: (STATISTICS)

Information Technology manages the county's computer, facility security and telephony networks located throughout the county. This includes providing network access, internet access, email services, file services, creating internal applications specific to Worcester County and departmental software.
Information Technology manages approximately 60+ servers (physical and virtual), over 500 personal computers, over 100 mobile data terminals, over 469 mobile cellular devices (up from 300 last year) and various departmentally specific programs including billing systems, telecommunication systems, surveillance systems, maverick applications, recording software and web applications. During FY25 the department performed several Operating System upgrades for multiple servers and Desktop Computers to maintain security compliance meeting CJIS criteria. IT continues to replace older network switches, routers and Firewalls that have reached end of life while maintaining efficiency to the county. In FY25, IT absorbed Document Imaging into the IT department. We went from a department of eight to a department of sixteen. Our goal has been to improve technology available to us.
During FY2023 the department continued to take steps to increase security on the County network by installing new county-wide firewalls and continued upgrades to servers. IT continues to implement new cybersecurity training modules for county employees. IT continues to offer data redundancy and data backups to county data and applications while reducing the foot print of our servers and point of failure. In FY26 we will be concentrating on facility security and implementing a new camera surveillance system, county wide.

Statistical Data:

Description of Statistal Data	Actual FY2023	Actual FY2024	Estimate FY2025	Estimate FY2026
Helpdesk Tickets submitted to IT	2,184	2297	2400	2450
Website views /Hits/engagement	478,749/ 2,199,398/130,927	521,005/ 2,485,152/157,481	590,000/ 2,750,000/170,000	660,000/ 3,000,000/188,000
Emails Allowed delivery to county addresses	1,250,260	2,092,205	2,020,000	2,200,200
Drive Storage Space	36.5 TB	47 TB	61 TB	70 TB
Administered computers on network	526	591	560	590
Servers administered Virtual and Physical	Virtual 59 Physical 19	Virtual 62 Physical 10	Virtual 60 Physical 9	Virtual 55 Physical 10

Expenditures:

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Personnel Services	\$ 590,059	\$ 671,312	\$ 1,594,088	\$ 1,670,349	4.8%
Supplies & Materials	16,842	17,492	21,280	24,880	16.9%
Maintenance & Services	2,663	2,009	2,840	3,720	31.0%
Other Charges	4,220	7,470	7,600	9,200	21.1%
Interfund Charges	(33,348)	(34,868)	0	0	0.0%
Capital Outlay	0	0	0	0	0.0%
Total	\$580,436	\$ 663,415	\$ 1,625,808	\$ 1,708,149	5.1%

DEPARTMENT BUDGET SUMMARY					
Department or Agency:	Information Technology	Department Number:	1011		
Fund: 100	General Fund	Function:	General Government		
Staffing (Full Time Equivalent):					
Position Title	Actual FY2022	Actual FY2023	Adopted Budget FY2024	Budget Request FY2025	% Change
Director	1.0	1.0	1.0	1.0	0%
Deputy Director	1.0	1.0	1.0	1.0	0%
IT Security Analyst	0.0	0.0	1.0	1.0	0%
IT Analyst	1.0	1.0	1.0	1.0	0%
IT Specialist	1.0	1.0	1.0	1.0	0%
Senior IT Technician	2.0	2.0	2.0	2.0	0%
IT Technician	0.0	0.0	1.0	1.0	0%
Help Desk Coordinator	1.0	1.0	1.0	1.0	0%
IT Database Administrator /Programmer	1.0	1.0	1.0	1.0	0%
Document Imaging Applications Mgr	0.0	0.0	1.0	1.0	0%
Document Imaging Specialist	0.0	0.0	1.0	1.0	0%
MIS Aoplication Specialist	0.0	0.0	1.0	1.0	0%
Document Imaging IV	0.0	0.0	1.0	1.0	0%
Document Imaging III	0.0	0.0	3.5	3.5	0%
Total	8.0	8.0	17.5	17.5	0%
Summary of Significant Budget Increase/Decrease					
Description of Increase/Decrease				\$ Increase/ Decrease	% Inc/(Dec)
Increase in Personnel Reclass Requests				\$ 82,341	5%
Contact Information					
Name:	Brian Jones	Address 1:	One West Market Street		
Title:	Director	Address 2:	Government Center, Room 1003		
Email:	bjones@co.worcester.md.us	City/State:	Snow Hill, Maryland		
Telephone:	410-632-9301 or x1522	Zip Code:	21863		

**WORCESTER COUNTY
PERSONAL COMPUTER FORM
FY2026**

Department/Agency Name: Information Technology

Department No. 100.1011

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

<u>N or R</u>	<u>Description:</u>	<u>Qty:</u>	<u>Cost:</u>	<u>Total:</u>
	Mini Computer		\$440	\$0
R	Laptop**	1	\$2,100	\$2,100
	** with docking station			
	Laptop only		\$1,800	\$0
	Desktop w/dual video card		\$1,370	\$0
	***does not include monitor			
	Docking Station		\$300	\$0
	24" Monitor		\$175	\$0
	32" Monitor		\$280	\$0
R	Laptop Tote	1	\$20	\$20
N	Adobe Acrobat	1	\$240	\$240
TOTAL TO KEY TO ACCOUNT 6110.090				\$2,360

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

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

Reason:

Computer # (i.e. WCIT0001):

Replacement for Lance Thomas

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

Worcester County	Completed By:	Brian Jones		Date:	1/21/2025	
Subsidiary	Vehicle Identification #	Make	Year	Model	Mileage	Driver
Information Technology	1GNDU23W58D138050	Chevrolet	2008	Van	68,902	IT Department Share
Information Technology	ZFBHRFAB1L6R51789	Dodge	2020	Ram ProMaster City	39,169	IT Department Share(Brian)
				Average Mileage *	54,036	
				Usable Vehicles *	2	
*If a vehicle is not usable, do not key in mileage, or it will skew the average and count.						

1090 OTHER GENERAL GOVERNMENT DEPARTMENT

Department Revenue and Expenditure Summary

Revenues:

Revenue Category	Adopted Budget FY2025	Budget Requested FY2026	\$ Variance	% Variance
Revenues (Fees/Other)			\$ -	0%
Federal Grants/Revenue	\$ 6,750	\$ 6,326	\$ (424)	-6%
State Grants/Revenue	\$ 698,000	\$ 605,000	\$ (93,000)	-13%
Total	\$ 704,750	\$ 611,326	\$ (93,424)	-13%

Expenditures:

Expenditure Category	Adopted Budget FY2025	Budget Request FY2026	\$ Variance	% Variance
Personnel Services	\$ -	\$ -	\$ -	0%
Supplies & Materials	1,405,979	2,345,144	\$ 939,165	67%
Maintenance & Services	993,754	998,794	\$ 5,040	1%
Other Charges	2,143,366	2,948,602	\$ 805,236	38%
Capital Outlay	0	0	\$ -	0%
Total	\$ 4,543,099	\$ 6,292,540	\$ 1,749,441	39%

	\$ Increase in Expenses over Rev	% Inc/(Dec)
Budget variance: Revenue decrease in Share of State Parks & State Forest based on previous years' actuals. Expenditures increase requests include new software for various departments, an increase in SDAT cost share to 90%, and an increase in Tri-County Capital match from 10% to 15% due to decreased state funding.	\$ 1,842,865	41%

Revenues			1090 Other General Government Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund										
REVENUES										
Department: 1090 - Other General Government										
Location: 070 - Government Center										
<i>INTGOV FED - Intergovernmental - Federal Revenues</i>										
	5664.020	US Fish and Wildlife Service Other General Government	6,326.00	6,750.00	6,750.00	(424.00)	-6%	0.00	6,326.00	
<i>Account Total: INTGOV FED - Intergovernmental - Federal Revenues</i>			\$6,326.00	\$6,750.00	\$6,750.00	(\$424.00)	-6%	\$0.00	\$6,326.00	
<i>INTGOV ST - Intergovernmental - State Revenues</i>										
	5645	Share of State Park Receipts	535,000.00	625,000.00	625,000.00	(90,000.00)	-14%	0.00	534,225.00	Decrease based on previous years actuals.
	5663	Share of State Forest Land	70,000.00	73,000.00	73,000.00	(3,000.00)	-4%	0.00	0.00	Decrease based on past 5 years actuals.
<i>Account Total: INTGOV ST - Intergovernmental - State Revenues</i>			\$605,000.00	\$698,000.00	\$698,000.00	(\$93,000.00)	-13%	\$0.00	\$534,225.00	
Location Total: 070 - Government Center			\$611,326.00	\$704,750.00	\$704,750.00	(\$93,424.00)	-13%	\$0.00	\$540,551.00	
Department Total: 1090 - Other General Government			\$611,326.00	\$704,750.00	\$704,750.00	(\$93,424.00)	-13%	\$0.00	\$540,551.00	

Expenditures			1090 Other General Government Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund										
EXPENSES										
Department: 1090 - Other General Government										
Location: 020 - Information Technology										
SUPP & MAT - Supplies & Materials										
	6100.100	Administrative Expense Dues, Licenses & Subscriptions	5,400.00	4,852.00	4,852.00	548.00	11%	2,219.46	4,408.41	Web site hosting has increased.
	6100.190	Administrative Expense Office Supplies	9,500.00	8,000.00	8,000.00	1,500.00	19%	946.48	2,253.40	Increase for UPS batteries & desktop phones. Replacement of security badge printer.
	6110.080	Supplies & Equipment Computer Repairs & Supplies	10,000.00	10,000.00	10,000.00	0.00	0%	6,664.74	8,822.31	
	6110.090	Supplies & Equipment Computers & Printers	20,000.00	20,000.00	20,000.00	0.00	0%	1,329.28	17,951.46	
	6110.165	Supplies & Equipment IT	4,500.00	4,500.00	4,500.00	0.00	0%	0.00	369.07	
	6110.390	Supplies & Equipment Small Equipment	11,000.00	0.00	0.00	11,000.00	N/A	0.00	0.00	Opened new account for hardware & software for security badges.
	6130.020	Equipment Maintenance Equipment Annual Maint Contr.	152,000.00	152,000.00	152,000.00	0.00	0%	(59,668.74)	142,521.65	
	6130.042	Equipment Maintenance Network	206,000.00	205,000.00	205,000.00	1,000.00	0%	116,310.57	175,406.99	Changing WAN switches to Edge Security Appliance
	6130.060	Equipment Maintenance Software Licensing	147,915.00	120,665.00	120,665.00	27,250.00	23%	84,049.73	67,956.43	Increases based on Docuware maintenance & usage among the county departments. 3 Additional GIS licenses requested by DRP.
	6130.070	Equipment Maintenance Software Maintenance Agreements	1,011,365.00	179,850.00	179,850.00	831,515.00	462%	61,390.11	136,761.00	Tyler Tech Permitting/Licensing Software DRP & EP. Several increases based on additional users, price increases & data storage.
	6130.075	Equipment Maintenance Software Upgrades	137,200.00	134,750.00	134,750.00	2,450.00	2%	63,173.70	137,691.35	Increase due to additional users on the county network.
	6160.043	Grant Programs Other Grants	100,000.00	100,000.00	100,000.00	0.00	0%	0.00	0.00	
	6160.403	Grant Programs DHCD Broadband Grants	0.00	0.00	0.00	0.00	N/A	0.00	524,000.00	
Account Classification Total: SUPP & MAT - Supplies & Materials			\$1,814,880.00	\$939,617.00	\$939,617.00	\$875,263.00	93%	\$276,415.33	\$1,218,142.07	
MAINT & SVCS - Maintenance & Services										
	6500.090	Systems Maintenance Wireless Network Upgrades	500.00	500.00	500.00	0.00	0%	0.00	0.00	
	6530.110	Consulting Services Programming	12,000.00	17,000.00	17,000.00	(5,000.00)	-29%	0.00	12,900.15	Decreasing the number of doors getting added to Access Control
	6550.305	Building Site Expenses Utility Locator	500.00	500.00	500.00	0.00	0%	70.22	307.32	
	6700.250	Other Maint. & Svcs Internet Service	5,200.00	5,000.00	5,000.00	200.00	4%	3,051.09	5,056.67	Expecting no increases
Account Total: MAINT & SVCS - Maintenance & Services			\$18,200.00	\$23,000.00	\$23,000.00	(\$4,800.00)	-21%	\$3,121.31	\$18,264.14	
OTHR CHGS - Other Charges										
	7000.060	Travel, Training & Expense Educational Training	9,500.00	8,000.00	8,000.00	1,500.00	19%	0.00	1,690.79	Increase required for additional Knowb4 software licenses & employees Cybersecurity training
Account Classification Total: OTHR CHGS - Other Charges			\$9,500.00	\$8,000.00	\$8,000.00	\$1,500.00	19%	\$0.00	\$1,690.79	
Location Total: 020 - Information Technology			\$1,842,580.00	\$970,617.00	\$970,617.00	\$871,963.00	90%	\$279,536.64	\$1,238,097.00	

Expenditures			1090 Other General Government Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Location: 025 - Management Information Systems										
<i>SUPP & MAT - Supplies & Materials</i>										
	6110.270	Supplies & Equipment Office Equipment Repairs	1,000.00	1,000.00	1,000.00	0.00	0%	0.00	0.00	
	6110.350	Supplies & Equipment Scanners	10,000.00	10,000.00	10,000.00	0.00	0%	0.00	6,699.00	
	6130.070	Equipment Maintenance Software Maintenance Agreements	161,189.00	154,200.00	154,200.00	6,989.00	5%	134,738.85	135,141.63	Increase for Tyler Tech Support, Custom Reports, Management fees and benefit admin
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>			\$172,189.00	\$165,200.00	\$165,200.00	\$6,989.00	4%	\$134,738.85	\$141,840.63	
<i>OTHR CHGS - Other Charges</i>										
	7000.060	Travel, Training & Expense Educational Training	5,000.00	5,000.00	5,000.00	0.00	0%	0.00	3,297.50	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	0%	\$0.00	\$3,297.50	
Location Total: 025 - Management Information Systems			\$177,189.00	\$170,200.00	\$170,200.00	\$6,989.00	4%	\$134,738.85	\$145,138.13	

Expenditures			1090 Other General Government Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Location: 050 - Courthouse										
MAINT & SVCS - Maintenance & Services										
	6550.030	Building Site Expenses Carpet/VCT Cleaning	3,000.00	5,000.00	5,000.00	(2,000.00)	-40%	0.00	1,563.48	Decrease based on prior year actuals.
	6550.050	Building Site Expenses Custodial Supplies	13,260.00	13,260.00	13,260.00	0.00	0%	4,044.37	9,238.10	
	6550.060	Building Site Expenses Electricity	93,000.00	93,000.00	93,000.00	0.00	0%	38,468.34	84,463.37	
	6550.070	Building Site Expenses Elevator Testing	10,300.00	10,000.00	10,000.00	300.00	3%	4,290.00	10,827.00	
	6550.080	Building Site Expenses Fire Alarm Testing	2,030.00	2,030.00	2,030.00	0.00	0%	0.00	1,513.34	
	6550.081	Building Site Expenses Fire Extinguishers	225.00	225.00	225.00	0.00	0%	0.00	94.50	
	6550.090	Building Site Expenses General Maintenance Repairs	50,000.00	50,000.00	50,000.00	0.00	0%	9,614.01	24,788.66	
	6550.100	Building Site Expenses Generator Services & Repairs	2,500.00	2,500.00	2,500.00	0.00	0%	112.50	1,082.50	
	6550.110	Building Site Expenses Heating Fuel Oil	28,000.00	28,000.00	28,000.00	0.00	0%	7,106.18	21,136.34	
	6550.124	Building Site Expenses HVAC Loop Water Treatment	700.00	700.00	700.00	0.00	0%	173.99	695.96	
	6550.180	Building Site Expenses Pest Control/Termite Insp	684.00	684.00	684.00	0.00	0%	217.00	540.80	
	6550.230	Building Site Expenses Security System Exp	2,000.00	2,000.00	2,000.00	0.00	0%	375.00	0.00	
	6550.250	Building Site Expenses Sprinkler Testing	920.00	920.00	920.00	0.00	0%	460.00	910.00	
	6550.270	Building Site Expenses Telephone	15,000.00	14,600.00	14,600.00	400.00	3%	7,094.56	14,845.28	
	6550.280	Building Site Expenses Tipping Fees	600.00	600.00	600.00	0.00	0%	18.40	83.70	
	6550.300	Building Site Expenses Trash Removal	2,500.00	2,500.00	2,500.00	0.00	0%	623.83	1,979.84	
	6550.310	Building Site Expenses Water & Sewer	2,400.00	2,400.00	2,400.00	0.00	0%	651.62	2,522.26	
Account Total: MAINT & SVCS - Maintenance & Services			\$227,119.00	\$228,419.00	\$228,419.00	(\$1,300.00)	-1%	\$73,249.80	\$176,285.13	
Location Total: 050 - Courthouse			\$227,119.00	\$228,419.00	\$228,419.00	(\$1,300.00)	-1%	\$73,249.80	\$176,285.13	
Location: 055 - Public Safety Storage										
MAINT & SVCS - Maintenance & Services										
	6550.015	Building Site Expenses Building Supplies	5,000.00	5,000.00	5,000.00	0.00	0%	0.00	0.00	
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	1,000.00	1,000.00	1,000.00	0.00	0%	0.00	0.00	
	6550.040	Building Site Expenses Cleaning Contract	2,200.00	2,200.00	2,200.00	0.00	0%	0.00	0.00	
	6550.050	Building Site Expenses Custodial Supplies	200.00	200.00	200.00	0.00	0%	0.00	0.00	
	6550.060	Building Site Expenses Electricity	5,000.00	5,000.00	5,000.00	0.00	0%	0.00	0.00	
	6550.080	Building Site Expenses Fire Alarm Testing	3,000.00	3,000.00	3,000.00	0.00	0%	0.00	0.00	
	6550.081	Building Site Expenses Fire Extinguishers	500.00	400.00	400.00	100.00	25%	0.00	0.00	
	6550.090	Building Site Expenses General Maintenance Repairs	5,000.00	5,000.00	5,000.00	0.00	0%	0.00	0.00	
	6550.120	Building Site Expenses Heating Propane	2,000.00	2,000.00	2,000.00	0.00	0%	0.00	0.00	
	6550.140	Building Site Expenses Internet Access	1,000.00	1,500.00	1,500.00	(500.00)	-33%	0.00	0.00	
	6550.180	Building Site Expenses Pest Control/Termite Insp	400.00	300.00	300.00	100.00	33%	0.00	0.00	
	6550.220	Building Site Expenses Security Alarm Monitoring	1,200.00	1,200.00	1,200.00	0.00	0%	0.00	0.00	
	6550.300	Building Site Expenses Trash Removal	500.00	500.00	500.00	0.00	0%	0.00	0.00	
	6550.310	Building Site Expenses Water & Sewer	800.00	800.00	800.00	0.00	0%	0.00	0.00	
Account Total: MAINT & SVCS - Maintenance & Services			\$27,800.00	\$28,100.00	\$28,100.00	(\$300.00)	-1%	\$0.00	\$0.00	
Location Total: 055 - Public Safety Storage			\$27,800.00	\$28,100.00	\$28,100.00	(\$300.00)	-1%	\$0.00	\$0.00	
Location: 060 - Isle of Wight										
MAINT & SVCS - Maintenance & Services										
	6550.030	Building Site Expenses Carpet/VCT Cleaning	500.00	500.00	500.00	0.00	0%	0.00	16.00	
	6550.040	Building Site Expenses Cleaning Contract	6,756.00	6,600.00	6,600.00	156.00	2%	2,774.64	6,340.12	

Expenditures			1090 Other General Government Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
	6550.050	Building Site Expenses Custodial Supplies	1,000.00	1,000.00	1,000.00	0.00	0%	0.00	1,419.07	
	6550.060	Building Site Expenses Electricity	7,000.00	7,000.00	7,000.00	0.00	0%	2,803.48	5,983.40	
	6550.080	Building Site Expenses Fire Alarm Testing	380.00	310.00	310.00	70.00	23%	0.00	376.67	
	6550.081	Building Site Expenses Fire Extinguishers	50.00	50.00	50.00	0.00	0%	0.00	38.50	
	6550.090	Building Site Expenses General Maintenance Repairs	4,000.00	4,000.00	4,000.00	0.00	0%	107.62	3,769.98	
	6550.120	Building Site Expenses Heating Propane	2,500.00	2,500.00	2,500.00	0.00	0%	335.93	2,190.44	
	6550.180	Building Site Expenses Pest Control/Termite Insp	345.00	340.00	340.00	5.00	1%	217.00	340.80	
	6550.220	Building Site Expenses Security Alarm Monitoring	750.00	1,000.00	1,000.00	(250.00)	-25%	223.25	564.00	
	6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	400.00	400.00	400.00	0.00	0%	0.00	0.00	
	6550.280	Building Site Expenses Tipping Fees	110.00	100.00	100.00	10.00	10%	0.00	107.70	
	6550.300	Building Site Expenses Trash Removal	1,100.00	1,100.00	1,100.00	0.00	0%	362.56	968.00	
	6550.320	Building Site Expenses Water Treatment	3,000.00	6,000.00	6,000.00	(3,000.00)	-50%	0.00	378.00	Decreased based on a 4 year average of expenses
Account Total: MAINT & SVCS - Maintenance & Services			\$27,891.00	\$30,900.00	\$30,900.00	(\$3,009.00)	-10%	\$6,824.48	\$22,492.68	
Location Total: 060 - Isle of Wight			\$27,891.00	\$30,900.00	\$30,900.00	(\$3,009.00)	-10%	\$6,824.48	\$22,492.68	
Location: 070 - Government Center										
SUPP & MAT - Supplies & Materials										
	6100.100	Administrative Expense Dues, Licenses & Subscriptions	18,352.00	18,322.00	18,322.00	30.00	0%	16,241.00	17,114.00	
	6100.165	Administrative Expense Meeting Expense	3,480.00	3,480.00	3,480.00	0.00	0%	0.00	3,586.48	
	6100.190	Administrative Expense Office Supplies	3,000.00	5,000.00	5,000.00	(2,000.00)	-40%	714.63	1,221.24	Decrease based on FY24 Actuals and FY25, 6 month costs
	6100.230	Administrative Expense Postage & Freight	150,100.00	145,000.00	145,000.00	5,100.00	4%	44,495.70	150,084.59	Increase based on FY24 Actual Costs
	6110.090	Supplies & Equipment Computers & Printers	3,000.00	3,000.00	3,000.00	0.00	0%	0.00	1,925.68	
	6110.110	Supplies & Equipment Disaster Preparedness Materials	3,000.00	3,000.00	3,000.00	0.00	0%	0.00	0.00	
	6110.370	Supplies & Equipment Sign Materials	5,000.00	5,000.00	5,000.00	0.00	0%	0.00	0.00	
	6130.070	Equipment Maintenance Software Maintenance Agreements	162,783.00	109,000.00	109,000.00	53,783.00	49%	61,430.01	89,369.23	Critical Mention Media Monitoring Software for Admin, Tourism & Economic Development. Placer AI Software for Rec/Parks, Environmental Programs, Tourism/Economic Dev.
	6130.100	Equipment Maintenance Other Equipment Lease	9,360.00	9,360.00	9,360.00	0.00	0%	0.00	7,943.19	
	6160.400	Grant Program American Rescue Plan Act 2021	0.00	0.00	0.00	0.00	N/A	1,132,383.48	1,687,544.43	
Account Classification Total: SUPP & MAT - Supplies & Materials			\$358,075.00	\$301,162.00	\$301,162.00	\$56,913.00	19%	\$1,255,264.82	\$1,958,788.84	
MAINT & SVCS - Maintenance & Services										
	6510.070	Legal Services Judgements & Lawsuits	10,000.00	10,000.00	10,000.00	0.00	0%	0.00	0.00	
	6530.010	Consulting Services Annual Audit Fees	53,000.00	53,000.00	53,000.00	0.00	0%	46,500.00	44,225.00	
	6530.040	Consulting Services Consulting Services	81,500.00	81,500.00	81,500.00	0.00	0%	48,269.40	40,012.50	
	6540.020	Vehicle Operating Expenses Fuel - WC Fleet	25,000.00	25,000.00	25,000.00	0.00	0%	0.00	0.00	
	6545	Energy	15,000.00	15,000.00	15,000.00	0.00	0%	0.00	0.00	
	6550.030	Building Site Expenses Carpet/VCT Cleaning	13,500.00	5,000.00	5,000.00	8,500.00	170%	0.00	13,456.08	Increase based on FY24 actual expenses
	6550.040	Building Site Expenses Cleaning Contract	69,675.00	68,000.00	68,000.00	1,675.00	2%	27,743.36	64,497.11	Increase based on cleaning contract price for FY26
	6550.050	Building Site Expenses Custodial Supplies	14,885.00	12,000.00	12,000.00	2,885.00	24%	7,441.48	9,088.97	Increase based on FY25 actual costs thru December

Expenditures			1090 Other General Government Budget Requested							
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments	
6550.060	Building Site Expenses Electricity	100,000.00	100,000.00	100,000.00	0.00	0%	38,468.35	84,463.29		
6550.070	Building Site Expenses Elevator Testing	3,800.00	3,800.00	3,800.00	0.00	0%	1,400.80	3,607.00		
6550.080	Building Site Expenses Fire Alarm Testing	1,650.00	1,650.00	1,650.00	0.00	0%	0.00	1,513.34		
6550.081	Building Site Expenses Fire Extinguishers	175.00	175.00	175.00	0.00	0%	0.00	114.00		
6550.085	Building Site Expenses Generator Fuel Oil	800.00	800.00	800.00	0.00	0%	0.00	0.00		
6550.090	Building Site Expenses General Maintenance Repairs	70,000.00	70,000.00	70,000.00	0.00	0%	26,637.97	29,403.29		
6550.100	Building Site Expenses Generator Services & Repairs	6,000.00	6,000.00	6,000.00	0.00	0%	112.50	980.90		
6550.120	Building Site Expenses Heating Propane	14,000.00	14,000.00	14,000.00	0.00	0%	879.96	8,520.99		
6550.124	Building Site Expenses HVAC Loop Water Treatment	3,500.00	3,500.00	3,500.00	0.00	0%	1,304.90	1,565.88		
6550.170	Building Site Expenses Office Rent/Lease	2,760.00	2,760.00	2,760.00	0.00	0%	1,610.00	2,760.00		
6550.180	Building Site Expenses Pest Control/Termite Insp	350.00	350.00	350.00	0.00	0%	142.00	340.80		
6550.220	Building Site Expenses Security Alarm Monitoring	250.00	250.00	250.00	0.00	0%	51.00	204.00		
6550.230	Building Site Expenses Security System Exp	5,000.00	6,000.00	6,000.00	(1,000.00)	-17%	876.87	4,966.32	Decrease based on previous year actuals	
6550.250	Building Site Expenses Sprinkler Testing	1,250.00	1,250.00	1,250.00	0.00	0%	610.00	1,060.00		
6550.260	Building Site Expenses Taxes	500.00	500.00	500.00	0.00	0%	436.00	368.00		
6550.270	Building Site Expenses Telephone	47,000.00	47,000.00	47,000.00	0.00	0%	14,842.98	45,100.29		
6550.280	Building Site Expenses Tipping Fees	1,000.00	1,000.00	1,000.00	0.00	0%	135.60	115.85		
6550.300	Building Site Expenses Trash Removal	3,000.00	3,000.00	3,000.00	0.00	0%	847.41	3,021.52		
6550.310	Building Site Expenses Water & Sewer	17,500.00	17,500.00	17,500.00	0.00	0%	3,828.25	12,198.52		
<i>Account Total: MAINT & SVCS - Maintenance & Services</i>		\$561,095.00	\$549,035.00	\$549,035.00	\$12,060.00	2%	\$222,138.83	\$371,583.65		
<i>OTHR CHGS - Other Charges</i>										
7000.020	Travel, Training & Expense Board Member Allowance	30,700.00	33,800.00	33,800.00	(3,100.00)	-9%	4,500.00	6,182.99	Decrease based on actual costs in prior years and current exp	
7000.050	Travel, Training & Expense Courier Service	1,500.00	1,500.00	1,500.00	0.00	0%	255.94	934.15		
7000.060	Travel, Training & Expense Educational Training	700.00	700.00	700.00	0.00	0%	0.00	0.00		
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	26,145.00	24,635.00	24,635.00	1,510.00	6%	5,214.80	11,072.69	Increase based on additional meetings and increase hurricane conference attendance	
7040.010	Tri-County Council Shore Transit MTA Local Match	387,737.00	415,814.00	415,814.00	(28,077.00)	-7%	415,814.00	327,858.00	Decrease in operational funding request. Workforce cannot support additional services beyond Urban & Rural operating request. (No SSTAP request).	
7040.020	Tri-County Council Shore Transit Capital Match	66,867.00	30,520.00	30,520.00	36,347.00	119%	30,520.00	53,020.00	Tri County requested increase in capital due to State funding decrease.	
7040.030	Tri-County Council Tri-County Council	10,000.00	10,000.00	10,000.00	0.00	0%	10,000.00	10,000.00		
7120.110	Other Non-Matching Expenses Briddletown Service Area Appro.	31,500.00	31,500.00	31,500.00	0.00	0%	0.00	31,500.00		
7120.130	Other Non-Matching Expenses SDAT Expense	1,265,573.00	685,000.00	685,000.00	580,573.00	85%	467,777.00	625,092.00	Increase SDAT to 90% Local Cost Share	
7170.100	Benefits & Insurance Property & Liability Insurance	1,016,450.00	800,000.00	800,000.00	216,450.00	27%	671,437.82	0.00	10% Increase in property & liability insurance & add Comprehensive collision coverage for auto.	
7500	Other Expenses	96,930.00	96,897.00	96,897.00	33.00	0%	3,186.75	57,602.98		
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$2,934,102.00	\$2,130,366.00	\$2,130,366.00	\$803,736.00	38%	\$1,608,706.31	\$1,123,262.81		

Expenditures			1090 Other General Government Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
	CAP EQ - Capital Equipment									
	9010.040	Capital Equipment IT Equipment	0.00	0.00	2,500,000.00	0.00	N/A	0.00	0.00	
	Account Classification Total: CAP EQ - Capital Equipment		\$0.00	\$0.00	\$2,500,000.00	\$0.00	0%	\$0.00	\$0.00	
	ENCUMBRANCES - Encumbrances									
	7180	Encumbrance Expense	0.00	0.00	0.00	0.00	N/A	0.00	700.00	
	Account Classification Total: ENCUMBRANCES - Encumbrances		\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	\$700.00	
	Location Total: 070 - Government Center		\$3,853,272.00	\$2,980,563.00	\$5,480,563.00	\$872,709.00	29%	\$3,086,109.96	\$3,454,335.30	
	Location: 075 - Other Government Buildings									
	MAINT & SVCS - Maintenance & Services									
	6550.028	Building Site Expenses Cable	132.00	132.00	132.00	0.00	0%	63.18	115.71	
	6550.030	Building Site Expenses Carpet/VCT Cleaning	200.00	200.00	200.00	0.00	0%	0.00	0.00	
	6550.040	Building Site Expenses Cleaning Contract	5,280.00	4,600.00	4,600.00	680.00	15%	1,755.00	5,104.25	
	6550.050	Building Site Expenses Custodial Supplies	900.00	900.00	900.00	0.00	0%	135.99	449.55	
	6550.060	Building Site Expenses Electricity	18,750.00	18,750.00	18,750.00	0.00	0%	6,371.03	17,416.48	
	6550.080	Building Site Expenses Fire Alarm Testing	900.00	900.00	900.00	0.00	0%	0.00	326.67	
	6550.081	Building Site Expenses Fire Extinguishers	130.00	130.00	130.00	0.00	0%	0.00	21.00	
	6550.090	Building Site Expenses General Maintenance Repairs	5,000.00	5,000.00	5,000.00	0.00	0%	683.53	3,124.57	
	6550.120	Building Site Expenses Heating Propane	300.00	300.00	300.00	0.00	0%	0.00	177.04	
	6550.124	Building Site Expenses HVAC Loop Water Treatment	520.00	520.00	520.00	0.00	0%	0.00	0.00	
	6550.140	Building Site Expenses Internet Access	6,840.00	4,092.00	4,092.00	2,748.00	67%	2,166.31	4,672.14	Increase based on prior year actuals and increases in FY25 costs
	6550.180	Building Site Expenses Pest Control/Termite Insp	672.00	672.00	672.00	0.00	0%	142.00	340.80	
	6550.220	Building Site Expenses Security Alarm Monitor	1,560.00	1,560.00	1,560.00	0.00	0%	534.68	1,383.50	
	6550.270	Building Site Expenses Telephone	900.00	900.00	900.00	0.00	0%	348.38	875.99	
	6550.280	Building Site Expenses Tipping Fees	400.00	400.00	400.00	0.00	0%	7.20	56.60	
	6550.310	Building Site Expenses Water & Sewer	5,400.00	7,614.00	7,614.00	(2,214.00)	-29%	1,971.70	4,376.84	Decrease based on previous years actuals & current expenses
	Account Total: MAINT & SVCS - Maintenance & Services		\$47,884.00	\$46,670.00	\$46,670.00	\$1,214.00	3%	\$14,179.00	\$38,441.14	
	Location Total: 075 - Other Government Buildings		\$47,884.00	\$46,670.00	\$46,670.00	\$1,214.00	3%	\$14,179.00	\$38,441.14	
	Location: 080 - State's Attorney Building									
	MAINT & SVCS - Maintenance & Services									
	6550.030	Building Site Expenses Carpet/VCT Cleaning	835.00	800.00	800.00	35.00	4%	0.00	834.36	
	6550.040	Building Site Expenses Cleaning Contract	10,500.00	10,500.00	10,500.00	0.00	0%	4,281.20	9,877.57	
	6550.050	Building Site Expenses Custodial Supplies	1,800.00	1,800.00	1,800.00	0.00	0%	733.22	1,456.55	
	6550.060	Building Site Expenses Electricity	40,000.00	40,000.00	40,000.00	0.00	0%	12,210.15	34,387.51	
	6550.070	Building Site Expenses Elevator Testing	3,650.00	3,500.00	3,500.00	150.00	4%	1,705.00	3,609.00	
	6550.080	Building Site Expenses Fire Alarm Testing	553.00	553.00	553.00	0.00	0%	0.00	0.00	
	6550.081	Building Site Expenses Fire Extinguishers	40.00	40.00	40.00	0.00	0%	0.00	21.00	
	6550.090	Building Site Expenses General Maintenance Repairs	5,000.00	5,000.00	5,000.00	0.00	0%	976.37	3,936.82	
	6550.180	Building Site Expenses Pest Control/Termite Insp	500.00	500.00	500.00	0.00	0%	217.00	340.80	
	6550.220	Building Site Expenses Security Alarm Monitoring	408.00	408.00	408.00	0.00	0%	102.00	408.00	
	6550.230	Building Site Expenses Security System Expenses	1,000.00	1,000.00	1,000.00	0.00	0%	0.00	0.00	
	6550.250	Building Site Expenses Sprinkler Testing	760.00	760.00	760.00	0.00	0%	460.00	760.00	
	6550.270	Building Site Expenses Telephone	3,240.00	3,240.00	3,240.00	0.00	0%	1,116.46	2,618.00	

Expenditures			1090 Other General Government Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
	6550.280	Building Site Expenses Tipping Fees	120.00	120.00	120.00	0.00	0%	0.00	10.00	
	6550.310	Building Site Expenses Water & Sewer	1,060.00	1,000.00	1,000.00	60.00	6%	261.92	1,021.63	
Account Total: MAINT & SVCS - Maintenance & Services			\$69,466.00	\$69,221.00	\$69,221.00	\$245.00	0%	\$22,063.32	\$59,281.24	
Location Total: 080 - State's Attorney Building			\$69,466.00	\$69,221.00	\$69,221.00	\$245.00	0%	\$22,063.32	\$59,281.24	
Location: 085 - Bank Street Building										
MAINT & SVCS - Maintenance & Services										
	6550.030	Building Site Expenses Carpet/VCT Cleaning	450.00	450.00	450.00	0.00	0%	0.00	0.00	
	6550.040	Building Site Expenses Cleaning Contract	3,220.00	3,125.00	3,125.00	95.00	3%	1,200.80	3,309.74	
	6550.050	Building Site Expenses Custodial Supplies	450.00	450.00	450.00	0.00	0%	195.70	351.32	
	6550.060	Building Site Expenses Electricity	5,500.00	4,000.00	4,000.00	1,500.00	38%	2,196.30	5,265.77	Increase based on FY24 actual costs
	6550.080	Building Site Expenses Fire Alarm Testing	360.00	320.00	320.00	40.00	13%	0.00	351.67	
	6550.081	Building Site Expenses Fire Extinguishers	35.00	35.00	35.00	0.00	0%	0.00	17.50	
	6550.090	Building Site Expenses General Maintenance Repairs	3,000.00	3,000.00	3,000.00	0.00	0%	373.41	2,261.29	
	6550.120	Building Site Expenses Heating Propane	3,000.00	4,100.00	4,100.00	(1,100.00)	-27%	200.65	806.23	Decreased based on prior 4 years average of actual costs
	6550.180	Building Site Expenses Pest Control/Termite Insp	360.00	325.00	325.00	35.00	11%	142.00	340.70	
	6550.220	Building Site Expenses Security Alarm Monitoring	204.00	204.00	204.00	0.00	0%	51.00	204.00	
	6550.270	Building Site Expenses Telephone	1,320.00	1,200.00	1,200.00	120.00	10%	537.07	1,243.90	
	6550.280	Building Site Expenses Tipping Fees	50.00	50.00	50.00	0.00	0%	10.00	0.00	
	6550.300	Building Site Expenses Trash Removal	550.00	550.00	550.00	0.00	0%	235.97	484.00	
	6550.310	Building Site Expenses Water & Sewer	840.00	600.00	600.00	240.00	40%	0.00	810.00	
Account Total: MAINT & SVCS - Maintenance & Services			\$19,339.00	\$18,409.00	\$18,409.00	\$930.00	5%	\$5,142.90	\$15,446.12	
Location Total: 085 - Bank Street Building			\$19,339.00	\$18,409.00	\$18,409.00	\$930.00	5%	\$5,142.90	\$15,446.12	
Department Total: 1090 - Other General Government			\$6,292,540.00	\$4,543,099.00	\$7,043,099.00	\$1,749,441.00	39%	\$3,621,844.95	\$5,149,516.74	

Expense Budget Transaction Report

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1090 - Other General Government				
Location 020 - Information Technology				
Account 6100.100 - Administrative Expense Dues, Licenses & Subscriptions				
100.1090.020.6100.100	GoDaddy Web Hosting	1.0000	3,000.00	3,000.00
100.1090.020.6100.100	Zoom Subscription Countywide	1.0000	2,400.00	2,400.00
	Account 6100.100 - Administrative Expense Dues, Licenses & Subscriptions Totals	Transactions	2	\$5,400.00
Account 6100.190 - Administrative Expense Office Supplies				
100.1090.020.6100.190	AVAYA Replacement Phones	1.0000	1,500.00	1,500.00
100.1090.020.6100.190	Cell Phone Covers	1.0000	5,000.00	5,000.00
100.1090.020.6100.190	UPS Replacement Batteries	1.0000	3,000.00	3,000.00
	Account 6100.190 - Administrative Expense Office Supplies Totals	Transactions	3	\$9,500.00
Account 6110.080 - Supplies & Equipment Computer Repairs & Supplies				
100.1090.020.6110.080	Misc Computer Supplies and Repairs	1.0000	10,000.00	10,000.00
	Account 6110.080 - Supplies & Equipment Computer Repairs & Supplies Totals	Transactions	1	\$10,000.00
Account 6110.090 - Supplies & Equipment Computers & Printers				
100.1090.020.6110.090	Computers as needed	1.0000	20,000.00	20,000.00
	Account 6110.090 - Supplies & Equipment Computers & Printers Totals	Transactions	1	\$20,000.00
Account 6110.165 - Supplies & Equipment IT				
100.1090.020.6110.165	Supplies and Equipment	1.0000	4,500.00	4,500.00
	Account 6110.165 - Supplies & Equipment IT Totals	Transactions	1	\$4,500.00
Account 6110.390 - Supplies & Equipment Small Equipment				
100.1090.020.6110.390	Security badge hardware and software stock badges	1.0000	11,000.00	11,000.00
	Account 6110.390 - Supplies & Equipment Small Equipment Totals	Transactions	1	\$11,000.00
Account 6130.020 - Equipment Maintenance Equipment Annual Maint Contr.				
100.1090.020.6130.020	Maintenance Service for Disruptions	1.0000	35,000.00	35,000.00
100.1090.020.6130.020	Skyline Services Annual Contract	1.0000	100,000.00	100,000.00
100.1090.020.6130.020	Worcester County Public Usage Network (WCPN)	1.0000	17,000.00	17,000.00
	Account 6130.020 - Equipment Maintenance Equipment Annual Maint Contr. Totals	Transactions	3	\$152,000.00
Account 6130.042 - Equipment Maintenance Network				
100.1090.020.6130.042	Distribution Switches/Firewall Replacement-Ongoing	1.0000	80,000.00	80,000.00
100.1090.020.6130.042	Edge Security Appliances-Cyber Security Devices	1.0000	55,000.00	55,000.00
100.1090.020.6130.042	Network Support and Maintenance - Ongoing	1.0000	62,000.00	62,000.00
100.1090.020.6130.042	UPS Maintenance-Ongoing	1.0000	9,000.00	9,000.00
	Account 6130.042 - Equipment Maintenance Network Totals	Transactions	4	\$206,000.00
Account 6130.060 - Equipment Maintenance Software Licensing				
100.1090.020.6130.060	Adobe Licenses	1.0000	8,000.00	8,000.00
100.1090.020.6130.060	ARCGIS additional licenses-DRP Request	3.0000	750.00	2,250.00
100.1090.020.6130.060	Docuware Upgrades - Sequa	1.0000	30,000.00	30,000.00

Expense Budget Transaction Report

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund	100 - General Fund			
Department	1090 - Other General Government			
Location	020 - Information Technology			
Account	6130.060 - Equipment Maintenance Software Licensing			
100.1090.020.6130.060	Docuware workflow - existing users	1.0000	28,000.00	28,000.00
100.1090.020.6130.060	Docuware-LEGACY	1.0000	20,000.00	20,000.00
100.1090.020.6130.060	Dropbox Subscription	1.0000	18,000.00	18,000.00
100.1090.020.6130.060	ESRI-GIS Mapping and Ongoing	1.0000	35,000.00	35,000.00
100.1090.020.6130.060	Granicus Software fees	1.0000	3,465.00	3,465.00
100.1090.020.6130.060	Macrium	1.0000	3,200.00	3,200.00
Account 6130.060 - Equipment Maintenance Software Licensing Totals		Transactions	9	\$147,915.00
Account	6130.070 - Equipment Maintenance Software Maintenance Agreements			
100.1090.020.6130.070	AVAYA Licensing-Phone server - Ongoing	1.0000	25,000.00	25,000.00
100.1090.020.6130.070	AVAYA Support-Ongoing	1.0000	4,000.00	4,000.00
100.1090.020.6130.070	Barracuda Email Security-Ongoing	1.0000	20,000.00	20,000.00
100.1090.020.6130.070	Cohesity (Fort Knox Cloud) Backup and Recovery-Ongoing	1.0000	25,000.00	25,000.00
100.1090.020.6130.070	Dameware Licenses-Ongoing	1.0000	750.00	750.00
100.1090.020.6130.070	DarkTrace-Antivirus Email - Ongoing	1.0000	58,000.00	58,000.00
100.1090.020.6130.070	Forticlient Antivirus Licenses-Ongoing	1.0000	15,000.00	15,000.00
100.1090.020.6130.070	Netwrix	1.0000	6,000.00	6,000.00
100.1090.020.6130.070	SANS Maintenance/Nutanix-Ongoing	1.0000	55,000.00	55,000.00
100.1090.020.6130.070	Tyler Tech Permitting & Licensing Software DRP & EP	1.0000	753,665.00	753,665.00
100.1090.020.6130.070	Virtru Email Encryption - Ongoing	50.0000	75.00	3,750.00
100.1090.020.6130.070	VMWare _ Licenses Ongoing	1.0000	10,000.00	10,000.00
100.1090.020.6130.070	Windows -Licenses Ongoing	550.0000	64.00	35,200.00
Account 6130.070 - Equipment Maintenance Software Maintenance Agreements Totals		Transactions	13	\$1,011,365.00
Account	6130.075 - Equipment Maintenance Software Upgrades			
100.1090.020.6130.075	Microsoft Office- 365 Licenses-Ongoing	560.0000	245.00	137,200.00
Account 6130.075 - Equipment Maintenance Software Upgrades Totals		Transactions	1	\$137,200.00
Account	6160.043 - Grant Programs Other Grants			
100.1090.020.6160.043	Grant matches if needed for broadband grants	1.0000	100,000.00	100,000.00
Account 6160.043 - Grant Programs Other Grants Totals		Transactions	1	\$100,000.00
Account	6500.090 - Systems Maintenance Wireless Network Upgrades			
100.1090.020.6500.090	Miss Utility Locate Services	1.0000	500.00	500.00
Account 6500.090 - Systems Maintenance Wireless Network Upgrades Totals		Transactions	1	\$500.00
Account	6530.110 - Consulting Services Programming			
100.1090.020.6530.110	Consulting Services Programming Access Control	1.0000	12,000.00	12,000.00
Account 6530.110 - Consulting Services Programming Totals		Transactions	1	\$12,000.00

Expense Budget Transaction Report

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1090 - Other General Government				
Location 020 - Information Technology				
Account 6550.305 - Building Site Expenses Utility Locator				
100.1090.020.6550.305	Fiber locate services (Miss Utility)	1.0000	500.00	500.00
	Account 6550.305 - Building Site Expenses Utility Locator Totals	Transactions	1	\$500.00
Account 6700.250 - Other Maint. & Svcs Internet Service				
100.1090.020.6700.250	Comcast-Open Wi-Fi for conference Rooms	1.0000	5,200.00	5,200.00
	Account 6700.250 - Other Maint. & Svcs Internet Service Totals	Transactions	1	\$5,200.00
Account 7000.060 - Travel, Training & Expense Educational Training				
100.1090.020.7000.060	KnowBe 4 Training	1.0000	9,500.00	9,500.00
	Account 7000.060 - Travel, Training & Expense Educational Training Totals	Transactions	1	\$9,500.00
	Location 020 - Information Technology Totals	Transactions	45	\$1,842,580.00
Location 025 - Management Information Systems				
Account 6110.270 - Supplies & Equipment Office Equipment Repairs				
100.1090.025.6110.270	Equipment repairs based on trend	1.0000	1,000.00	1,000.00
	Account 6110.270 - Supplies & Equipment Office Equipment Repairs Totals	Transactions	1	\$1,000.00
Account 6110.350 - Supplies & Equipment Scanners				
100.1090.025.6110.350	KDI Desktop Scanner (as needed)	1.0000	9,000.00	9,000.00
100.1090.025.6110.350	KDI Scanner Parts (as needed)	1.0000	1,000.00	1,000.00
	Account 6110.350 - Supplies & Equipment Scanners Totals	Transactions	2	\$10,000.00
Account 6130.070 - Equipment Maintenance Software Maintenance Agreements				
100.1090.025.6130.070	New World eBenefits module	1.0000	6,000.00	6,000.00
100.1090.025.6130.070	New World Maintenance w/ 7% increase	1.0000	125,000.00	125,000.00
100.1090.025.6130.070	New World Requisition module	1.0000	3,600.00	3,600.00
100.1090.025.6130.070	Tyler e-suites consulting	10.0000	195.00	1,950.00
100.1090.025.6130.070	Tyler Tech Benefits Admin	13.0000	195.00	2,535.00
100.1090.025.6130.070	Tyler Tech Business Analytics Reports	15.0000	195.00	2,925.00
100.1090.025.6130.070	Tyler Tech Custom Reports (1HR & 1 Admin)	2.0000	7,000.00	14,000.00
100.1090.025.6130.070	Tyler Tech Positions Consulting/Maintenance	15.0000	195.00	2,925.00
100.1090.025.6130.070	Tyler Tech Project Mgmt Fee	1.0000	2,254.00	2,254.00
	Account 6130.070 - Equipment Maintenance Software Maintenance Agreements Totals	Transactions	9	\$161,189.00
Account 7000.060 - Travel, Training & Expense Educational Training				
100.1090.025.7000.060	Tyler Technologies Training	1.0000	5,000.00	5,000.00
	Account 7000.060 - Travel, Training & Expense Educational Training Totals	Transactions	1	\$5,000.00
	Location 025 - Management Information Systems Totals	Transactions	13	\$177,189.00

Expense Budget Transaction Report

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1090 - Other General Government				
Location 050 - Courthouse				
Account 6550.030 - Building Site Expenses Carpet/VCT Cleaning				
100.1090.050.6550.030	Decrease based on 5 year trend of expenditures	1.0000	3,000.00	3,000.00
	Account 6550.030 - Building Site Expenses Carpet/VCT Cleaning Totals	Transactions	1	\$3,000.00
Account 6550.050 - Building Site Expenses Custodial Supplies				
100.1090.050.6550.050	Custodial Supplies based on prior yr	12.0000	1,105.00	13,260.00
	Account 6550.050 - Building Site Expenses Custodial Supplies Totals	Transactions	1	\$13,260.00
Account 6550.060 - Building Site Expenses Electricity				
100.1090.050.6550.060	Electricity based on 5 yr trend	12.0000	7,750.00	93,000.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$93,000.00
Account 6550.070 - Building Site Expenses Elevator Testing				
100.1090.050.6550.070	Elevator testing based on 5 yr trend	1.0000	10,300.00	10,300.00
	Account 6550.070 - Building Site Expenses Elevator Testing Totals	Transactions	1	\$10,300.00
Account 6550.080 - Building Site Expenses Fire Alarm Testing				
100.1090.050.6550.080	Fire alarm testing based on trend	1.0000	2,030.00	2,030.00
	Account 6550.080 - Building Site Expenses Fire Alarm Testing Totals	Transactions	1	\$2,030.00
Account 6550.081 - Building Site Expenses Fire Extinguishers				
100.1090.050.6550.081	Fire extinguishers based on trend	1.0000	225.00	225.00
	Account 6550.081 - Building Site Expenses Fire Extinguishers Totals	Transactions	1	\$225.00
Account 6550.090 - Building Site Expenses General Maintenance Repairs				
100.1090.050.6550.090	General maintenance repairs based on trend	1.0000	50,000.00	50,000.00
	Account 6550.090 - Building Site Expenses General Maintenance Repairs Totals	Transactions	1	\$50,000.00
Account 6550.100 - Building Site Expenses Generator Services & Repairs				
100.1090.050.6550.100	Generator service repairs based on trend	1.0000	2,500.00	2,500.00
	Account 6550.100 - Building Site Expenses Generator Services & Repairs Totals	Transactions	1	\$2,500.00
Account 6550.110 - Building Site Expenses Heating Fuel Oil				
100.1090.050.6550.110	Heating fuel oil based on prior year actuals	1.0000	28,000.00	28,000.00
	Account 6550.110 - Building Site Expenses Heating Fuel Oil Totals	Transactions	1	\$28,000.00
Account 6550.124 - Building Site Expenses HVAC Loop Water Treatment				
100.1090.050.6550.124	Building HVAC Loop Water Treatment based on trend	1.0000	700.00	700.00
	Account 6550.124 - Building Site Expenses HVAC Loop Water Treatment Totals	Transactions	1	\$700.00
Account 6550.180 - Building Site Expenses Pest Control/Termite Insp				
100.1090.050.6550.180	Pest control/termite insp based on actuals	12.0000	57.00	684.00
	Account 6550.180 - Building Site Expenses Pest Control/Termite Insp Totals	Transactions	1	\$684.00
Account 6550.230 - Building Site Expenses Security System Expenses				
100.1090.050.6550.230	Security system based on trends	1.0000	2,000.00	2,000.00
	Account 6550.230 - Building Site Expenses Security System Expenses Totals	Transactions	1	\$2,000.00

Expense Budget Transaction Report

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1090 - Other General Government				
Location 050 - Courthouse				
Account 6550.250 - Building Site Expenses Sprinkler Testing				
100.1090.050.6550.250	Sprinkler system testing based on trend	1.0000	920.00	920.00
	Account 6550.250 - Building Site Expenses Sprinkler Testing Totals	Transactions	1	\$920.00
Account 6550.270 - Building Site Expenses Telephone				
100.1090.050.6550.270	Telephone expense based on trends	1.0000	15,000.00	15,000.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	1	\$15,000.00
Account 6550.280 - Building Site Expenses Tipping Fees				
100.1090.050.6550.280	Tipping fees based on trend	12.0000	50.00	600.00
	Account 6550.280 - Building Site Expenses Tipping Fees Totals	Transactions	1	\$600.00
Account 6550.300 - Building Site Expenses Trash Removal				
100.1090.050.6550.300	Trash removal based on trend	1.0000	2,500.00	2,500.00
	Account 6550.300 - Building Site Expenses Trash Removal Totals	Transactions	1	\$2,500.00
Account 6550.310 - Building Site Expenses Water & Sewer				
100.1090.050.6550.310	Water & Sewer based in Town of Snow Hill Increases	12.0000	200.00	2,400.00
	Account 6550.310 - Building Site Expenses Water & Sewer Totals	Transactions	1	\$2,400.00
	Location 050 - Courthouse Totals	Transactions	17	\$227,119.00
Location 055 - Public Safety Storage				
Account 6550.015 - Building Site Expenses Building Supplies				
100.1090.055.6550.015	Estimate	1.0000	5,000.00	5,000.00
	Account 6550.015 - Building Site Expenses Building Supplies Totals	Transactions	1	\$5,000.00
Account 6550.020 - Building Site Expenses Buildings & Grounds Maintenance				
100.1090.055.6550.020	Based on estimate	1.0000	1,000.00	1,000.00
	Account 6550.020 - Building Site Expenses Buildings & Grounds Maintenance Totals	Transactions	1	\$1,000.00
Account 6550.040 - Building Site Expenses Cleaning Contract				
100.1090.055.6550.040	based on estimate	1.0000	2,200.00	2,200.00
	Account 6550.040 - Building Site Expenses Cleaning Contract Totals	Transactions	1	\$2,200.00
Account 6550.050 - Building Site Expenses Custodial Supplies				
100.1090.055.6550.050	Based on estimate	1.0000	200.00	200.00
	Account 6550.050 - Building Site Expenses Custodial Supplies Totals	Transactions	1	\$200.00
Account 6550.060 - Building Site Expenses Electricity				
100.1090.055.6550.060	Based on estimate	1.0000	5,000.00	5,000.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$5,000.00
Account 6550.080 - Building Site Expenses Fire Alarm Testing				
100.1090.055.6550.080	Based on estimate	1.0000	3,000.00	3,000.00
	Account 6550.080 - Building Site Expenses Fire Alarm Testing Totals	Transactions	1	\$3,000.00

Expense Budget Transaction Report

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1090 - Other General Government				
Location 055 - Public Safety Storage				
Account 6550.081 - Building Site Expenses Fire Extinguishers				
100.1090.055.6550.081	Based on estimate	1.0000	500.00	500.00
	Account 6550.081 - Building Site Expenses Fire Extinguishers Totals	Transactions	1	\$500.00
Account 6550.090 - Building Site Expenses General Maintenance Repairs				
100.1090.055.6550.090	Based on trend	1.0000	5,000.00	5,000.00
	Account 6550.090 - Building Site Expenses General Maintenance Repairs Totals	Transactions	1	\$5,000.00
Account 6550.120 - Building Site Expenses Heating Propane				
100.1090.055.6550.120	Based on estimate	1.0000	2,000.00	2,000.00
	Account 6550.120 - Building Site Expenses Heating Propane Totals	Transactions	1	\$2,000.00
Account 6550.140 - Building Site Expenses Internet Access				
100.1090.055.6550.140	based on estimate	1.0000	1,000.00	1,000.00
	Account 6550.140 - Building Site Expenses Internet Access Totals	Transactions	1	\$1,000.00
Account 6550.180 - Building Site Expenses Pest Control/Termite Insp				
100.1090.055.6550.180	Based on estimate	1.0000	400.00	400.00
	Account 6550.180 - Building Site Expenses Pest Control/Termite Insp Totals	Transactions	1	\$400.00
Account 6550.220 - Building Site Expenses Security Alarm Monitoring				
100.1090.055.6550.220	Based on estimate	1.0000	1,200.00	1,200.00
	Account 6550.220 - Building Site Expenses Security Alarm Monitoring Totals	Transactions	1	\$1,200.00
Account 6550.300 - Building Site Expenses Trash Removal				
100.1090.055.6550.300	based on estimates	1.0000	500.00	500.00
	Account 6550.300 - Building Site Expenses Trash Removal Totals	Transactions	1	\$500.00
Account 6550.310 - Building Site Expenses Water & Sewer				
100.1090.055.6550.310	based on estimate	1.0000	800.00	800.00
	Account 6550.310 - Building Site Expenses Water & Sewer Totals	Transactions	1	\$800.00
	Location 055 - Public Safety Storage Totals	Transactions	14	\$27,800.00
Location 060 - Isle of Wight				
Account 6550.030 - Building Site Expenses Carpet/VCT Cleaning				
100.1090.060.6550.030	based on trend	1.0000	500.00	500.00
	Account 6550.030 - Building Site Expenses Carpet/VCT Cleaning Totals	Transactions	1	\$500.00
Account 6550.040 - Building Site Expenses Cleaning Contract				
100.1090.060.6550.040	Cleaning Contract based on yr 3 of contract	12.0000	563.00	6,756.00
	Account 6550.040 - Building Site Expenses Cleaning Contract Totals	Transactions	1	\$6,756.00
Account 6550.050 - Building Site Expenses Custodial Supplies				
100.1090.060.6550.050	Custodial Supplies based on trend	1.0000	1,000.00	1,000.00
	Account 6550.050 - Building Site Expenses Custodial Supplies Totals	Transactions	1	\$1,000.00

Expense Budget Transaction Report

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1090 - Other General Government				
Location 060 - Isle of Wight				
Account 6550.060 - Building Site Expenses Electricity				
100.1090.060.6550.060	Electricity based on trend	1.0000	7,000.00	7,000.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$7,000.00
Account 6550.080 - Building Site Expenses Fire Alarm Testing				
100.1090.060.6550.080	Fire Alarm testing based on last year actuals	1.0000	380.00	380.00
	Account 6550.080 - Building Site Expenses Fire Alarm Testing Totals	Transactions	1	\$380.00
Account 6550.081 - Building Site Expenses Fire Extinguishers				
100.1090.060.6550.081	Fire Extinguisher exp based on trend	1.0000	50.00	50.00
	Account 6550.081 - Building Site Expenses Fire Extinguishers Totals	Transactions	1	\$50.00
Account 6550.090 - Building Site Expenses General Maintenance Repairs				
100.1090.060.6550.090	General Maintenance Repairs based on trend	1.0000	4,000.00	4,000.00
	Account 6550.090 - Building Site Expenses General Maintenance Repairs Totals	Transactions	1	\$4,000.00
Account 6550.120 - Building Site Expenses Heating Propane				
100.1090.060.6550.120	Heating Propane based on trend	1.0000	2,500.00	2,500.00
	Account 6550.120 - Building Site Expenses Heating Propane Totals	Transactions	1	\$2,500.00
Account 6550.180 - Building Site Expenses Pest Control/Termite Insp				
100.1090.060.6550.180	Pest Control/Termite Insp based on prior year actuals	1.0000	345.00	345.00
	Account 6550.180 - Building Site Expenses Pest Control/Termite Insp Totals	Transactions	1	\$345.00
Account 6550.220 - Building Site Expenses Security Alarm Monitoring				
100.1090.060.6550.220	Security Alarm Monitoring based on prior year actuals	1.0000	750.00	750.00
	Account 6550.220 - Building Site Expenses Security Alarm Monitoring Totals	Transactions	1	\$750.00
Account 6550.240 - Building Site Expenses Sewer Pump/Septic Tank Maint				
100.1090.060.6550.240	Sewer Pump/Septic Tank Maint based on trend	1.0000	400.00	400.00
	Account 6550.240 - Building Site Expenses Sewer Pump/Septic Tank Maint Totals	Transactions	1	\$400.00
Account 6550.280 - Building Site Expenses Tipping Fees				
100.1090.060.6550.280	Tipping fees based on prior yr actuals	1.0000	110.00	110.00
	Account 6550.280 - Building Site Expenses Tipping Fees Totals	Transactions	1	\$110.00
Account 6550.300 - Building Site Expenses Trash Removal				
100.1090.060.6550.300	Trash removal based on trend	1.0000	1,100.00	1,100.00
	Account 6550.300 - Building Site Expenses Trash Removal Totals	Transactions	1	\$1,100.00
Account 6550.320 - Building Site Expenses Water Treatment				
100.1090.060.6550.320	Water Treatment Exp decreased based on 4 year average	1.0000	3,000.00	3,000.00
	Account 6550.320 - Building Site Expenses Water Treatment Totals	Transactions	1	\$3,000.00
	Location 060 - Isle of Wight Totals	Transactions	14	\$27,891.00

Expense Budget Transaction Report

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1090 - Other General Government				
Location 070 - Government Center				
Account 6100.100 - Administrative Expense Dues, Licenses & Subscriptions				
100.1090.070.6100.100	Dept of Natural Resources	1.0000	750.00	750.00
100.1090.070.6100.100	GFOA	1.0000	700.00	700.00
100.1090.070.6100.100	MACO	1.0000	15,500.00	15,500.00
100.1090.070.6100.100	NACO	1.0000	1,100.00	1,100.00
100.1090.070.6100.100	USPS PO BOX 248	1.0000	302.00	302.00
	Account 6100.100 - Administrative Expense Dues, Licenses & Subscriptions Totals	Transactions	5	\$18,352.00
Account 6100.165 - Administrative Expense Meeting Expense				
100.1090.070.6100.165	Monthly Subscription Zoom Live meetings	12.0000	40.00	480.00
100.1090.070.6100.165	Zoom Countywide Subscription	1.0000	3,000.00	3,000.00
	Account 6100.165 - Administrative Expense Meeting Expense Totals	Transactions	2	\$3,480.00
Account 6100.190 - Administrative Expense Office Supplies				
100.1090.070.6100.190	Office Supplies based on trend	1.0000	3,000.00	3,000.00
	Account 6100.190 - Administrative Expense Office Supplies Totals	Transactions	1	\$3,000.00
Account 6100.230 - Administrative Expense Postage & Freight				
100.1090.070.6100.230	Postage & Freight based on previous year actuals	1.0000	150,100.00	150,100.00
	Account 6100.230 - Administrative Expense Postage & Freight Totals	Transactions	1	\$150,100.00
Account 6110.090 - Supplies & Equipment Computers & Printers				
100.1090.070.6110.090	Replacement IPADS/repairs or accessories if needed	1.0000	3,000.00	3,000.00
	Account 6110.090 - Supplies & Equipment Computers & Printers Totals	Transactions	1	\$3,000.00
Account 6110.110 - Supplies & Equipment Disaster Preparedness Materials				
100.1090.070.6110.110	Disaster preparedness materials based on trend	1.0000	3,000.00	3,000.00
	Account 6110.110 - Supplies & Equipment Disaster Preparedness Materials Totals	Transactions	1	\$3,000.00
Account 6110.370 - Supplies & Equipment Sign Materials				
100.1090.070.6110.370	First Amendment Auditor Signage Countywide	1.0000	5,000.00	5,000.00
	Account 6110.370 - Supplies & Equipment Sign Materials Totals	Transactions	1	\$5,000.00
Account 6130.070 - Equipment Maintenance Software Maintenance Agreements				
100.1090.070.6130.070	Agenda software granicus annual fee	1.0000	8,526.00	8,526.00
100.1090.070.6130.070	Agenda Software one time fees	1.0000	10,182.00	10,182.00
100.1090.070.6130.070	Critical Mention Media Monitoring Software	1.0000	4,000.00	4,000.00
100.1090.070.6130.070	E Suites Support	10.0000	195.00	1,950.00
100.1090.070.6130.070	Placer AI Software	1.0000	40,000.00	40,000.00
100.1090.070.6130.070	Questica Budget Software Annual Fee	1.0000	78,125.00	78,125.00
100.1090.070.6130.070	Swagit with additional meeting costs	1.0000	20,000.00	20,000.00
	Account 6130.070 - Equipment Maintenance Software Maintenance Agreements Totals	Transactions	7	\$162,783.00

Expense Budget Transaction Report

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1090 - Other General Government				
Location 070 - Government Center				
Account 6130.100 - Equipment Maintenance Other Equipment Lease				
100.1090.070.6130.100	Pitney Bowes maint agreement stuffing machine	4.0000	1,390.00	5,560.00
100.1090.070.6130.100	Pitney Bowes postage machine lease	4.0000	950.00	3,800.00
	Account 6130.100 - Equipment Maintenance Other Equipment Lease Totals	Transactions	2	<u>\$9,360.00</u>
Account 6510.070 - Legal Services Judgements & Lawsuits				
100.1090.070.6510.070	Moved out of 1950 Benefits Account	1.0000	10,000.00	10,000.00
	Account 6510.070 - Legal Services Judgements & Lawsuits Totals	Transactions	1	<u>\$10,000.00</u>
Account 6530.010 - Consulting Services Annual Audit Fees				
100.1090.070.6530.010	UHY,LLP Audit Billing based on trend	1.0000	53,000.00	53,000.00
	Account 6530.010 - Consulting Services Annual Audit Fees Totals	Transactions	1	<u>\$53,000.00</u>
Account 6530.040 - Consulting Services Consulting Services				
100.1090.070.6530.040	Lobbyist	4.0000	6,000.00	24,000.00
100.1090.070.6530.040	Outside Legal Services	1.0000	50,000.00	50,000.00
100.1090.070.6530.040	Time To Care Act Consulting	1.0000	7,500.00	7,500.00
	Account 6530.040 - Consulting Services Consulting Services Totals	Transactions	3	<u>\$81,500.00</u>
Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet				
100.1090.070.6540.020	Vehicle Fuel exp based on trend	1.0000	25,000.00	25,000.00
	Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet Totals	Transactions	1	<u>\$25,000.00</u>
Account 6545 - Energy				
100.1090.070.6545	Energy based on trend	1.0000	15,000.00	15,000.00
	Account 6545 - Energy Totals	Transactions	1	<u>\$15,000.00</u>
Account 6550.030 - Building Site Expenses Carpet/VCT Cleaning				
100.1090.070.6550.030	Carpet cleaning based on prior year actuals	1.0000	13,500.00	13,500.00
	Account 6550.030 - Building Site Expenses Carpet/VCT Cleaning Totals	Transactions	1	<u>\$13,500.00</u>
Account 6550.040 - Building Site Expenses Cleaning Contract				
100.1090.070.6550.040	Cleaning contract based on rates	1.0000	69,675.00	69,675.00
	Account 6550.040 - Building Site Expenses Cleaning Contract Totals	Transactions	1	<u>\$69,675.00</u>
Account 6550.050 - Building Site Expenses Custodial Supplies				
100.1090.070.6550.050	Custodial Supplies based on actuals for FY25 thru December	1.0000	14,885.00	14,885.00
	Account 6550.050 - Building Site Expenses Custodial Supplies Totals	Transactions	1	<u>\$14,885.00</u>
Account 6550.060 - Building Site Expenses Electricity				
100.1090.070.6550.060	Electricity based on trend	1.0000	100,000.00	100,000.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	<u>\$100,000.00</u>
Account 6550.070 - Building Site Expenses Elevator Testing				
100.1090.070.6550.070	Elevator testing based on trend	1.0000	3,800.00	3,800.00
	Account 6550.070 - Building Site Expenses Elevator Testing Totals	Transactions	1	<u>\$3,800.00</u>

Expense Budget Transaction Report

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1090 - Other General Government				
Location 070 - Government Center				
Account 6550.080 - Building Site Expenses Fire Alarm Testing				
100.1090.070.6550.080	Fire Alarm testing based on trend	1.0000	1,650.00	1,650.00
	Account 6550.080 - Building Site Expenses Fire Alarm Testing Totals	Transactions	1	\$1,650.00
Account 6550.081 - Building Site Expenses Fire Extinguishers				
100.1090.070.6550.081	Fire Extinguishers based on trend	1.0000	175.00	175.00
	Account 6550.081 - Building Site Expenses Fire Extinguishers Totals	Transactions	1	\$175.00
Account 6550.085 - Building Site Expenses Generator Fuel Oil				
100.1090.070.6550.085	Generator Fuel Oil based on trend	1.0000	800.00	800.00
	Account 6550.085 - Building Site Expenses Generator Fuel Oil Totals	Transactions	1	\$800.00
Account 6550.090 - Building Site Expenses General Maintenance Repairs				
100.1090.070.6550.090	General maintenance repairs based on trend	1.0000	70,000.00	70,000.00
	Account 6550.090 - Building Site Expenses General Maintenance Repairs Totals	Transactions	1	\$70,000.00
Account 6550.100 - Building Site Expenses Generator Services & Repairs				
100.1090.070.6550.100	Generator Services and Repairs based on trend	1.0000	6,000.00	6,000.00
	Account 6550.100 - Building Site Expenses Generator Services & Repairs Totals	Transactions	1	\$6,000.00
Account 6550.120 - Building Site Expenses Heating Propane				
100.1090.070.6550.120	Heating propane based on trend	1.0000	14,000.00	14,000.00
	Account 6550.120 - Building Site Expenses Heating Propane Totals	Transactions	1	\$14,000.00
Account 6550.124 - Building Site Expenses HVAC Loop Water Treatment				
100.1090.070.6550.124	HVAC Loop based on trend	1.0000	3,500.00	3,500.00
	Account 6550.124 - Building Site Expenses HVAC Loop Water Treatment Totals	Transactions	1	\$3,500.00
Account 6550.170 - Building Site Expenses Office Rent/Lease				
100.1090.070.6550.170	Church parking rent	1.0000	2,760.00	2,760.00
	Account 6550.170 - Building Site Expenses Office Rent/Lease Totals	Transactions	1	\$2,760.00
Account 6550.180 - Building Site Expenses Pest Control/Termite Insp				
100.1090.070.6550.180	Pest control based on trend	1.0000	350.00	350.00
	Account 6550.180 - Building Site Expenses Pest Control/Termite Insp Totals	Transactions	1	\$350.00
Account 6550.220 - Building Site Expenses Security Alarm Monitoring				
100.1090.070.6550.220	Security Alarm Monitoring based on trend	1.0000	250.00	250.00
	Account 6550.220 - Building Site Expenses Security Alarm Monitoring Totals	Transactions	1	\$250.00
Account 6550.230 - Building Site Expenses Security System Expenses				
100.1090.070.6550.230	Security System Exp based on previous year actuals	1.0000	5,000.00	5,000.00
	Account 6550.230 - Building Site Expenses Security System Expenses Totals	Transactions	1	\$5,000.00

Expense Budget Transaction Report

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1090 - Other General Government				
Location 070 - Government Center				
Account 6550.250 - Building Site Expenses Sprinkler Testing				
100.1090.070.6550.250	Sprinkler Testing based on trend	1.0000	1,250.00	1,250.00
	Account 6550.250 - Building Site Expenses Sprinkler Testing Totals	Transactions	1	\$1,250.00
Account 6550.260 - Building Site Expenses Taxes				
100.1090.070.6550.260	Taxes based on trend	1.0000	500.00	500.00
	Account 6550.260 - Building Site Expenses Taxes Totals	Transactions	1	\$500.00
Account 6550.270 - Building Site Expenses Telephone				
100.1090.070.6550.270	Telephone based on trend	1.0000	47,000.00	47,000.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	1	\$47,000.00
Account 6550.280 - Building Site Expenses Tipping Fees				
100.1090.070.6550.280	Tipping Fees based on trend	1.0000	1,000.00	1,000.00
	Account 6550.280 - Building Site Expenses Tipping Fees Totals	Transactions	1	\$1,000.00
Account 6550.300 - Building Site Expenses Trash Removal				
100.1090.070.6550.300	Trash removal based on trend	1.0000	3,000.00	3,000.00
	Account 6550.300 - Building Site Expenses Trash Removal Totals	Transactions	1	\$3,000.00
Account 6550.310 - Building Site Expenses Water & Sewer				
100.1090.070.6550.310	Water & Sewer based in town increase	1.0000	17,500.00	17,500.00
	Account 6550.310 - Building Site Expenses Water & Sewer Totals	Transactions	1	\$17,500.00
Account 7000.020 - Travel, Training & Expense Board Member Allowance				
100.1090.070.7000.020	Ethics Board Member Allowance	7.0000	100.00	700.00
100.1090.070.7000.020	Police Accountability Board based on actuals	1.0000	30,000.00	30,000.00
	Account 7000.020 - Travel, Training & Expense Board Member Allowance Totals	Transactions	2	\$30,700.00
Account 7000.050 - Travel, Training & Expense Courier Service				
100.1090.070.7000.050	Courier service based on trend	1.0000	1,500.00	1,500.00
	Account 7000.050 - Travel, Training & Expense Courier Service Totals	Transactions	1	\$1,500.00
Account 7000.060 - Travel, Training & Expense Educational Training				
100.1090.070.7000.060	County Commissioner Trainings	1.0000	700.00	700.00
	Account 7000.060 - Travel, Training & Expense Educational Training Totals	Transactions	1	\$700.00
Account 7000.100 - Travel, Training & Expense Meetings/Conferences/Shows				
100.1090.070.7000.100	Commissioner tours & meetings	1.0000	1,000.00	1,000.00
100.1090.070.7000.100	Commissioners annual delegation luncheon	1.0000	500.00	500.00
100.1090.070.7000.100	Hurricane Conference - airfare 5 attendees	5.0000	650.00	3,250.00
100.1090.070.7000.100	Hurricane Conference - Hotel 5 nights -5 attendees	25.0000	250.00	6,250.00
100.1090.070.7000.100	Hurricane Conference - Meals 6 days - 5 attendees	30.0000	74.00	2,220.00
100.1090.070.7000.100	Hurricane Conference Registration - 5 attendees	5.0000	400.00	2,000.00

Expense Budget Transaction Report

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund	100 - General Fund			
Department	1090 - Other General Government			
Location	070 - Government Center			
Account	7000.100 - Travel, Training & Expense Meetings/Conferences/Shows			
100.1090.070.7000.100	Hurricane Conference transportation - 5 attendees	5.0000	100.00	500.00
100.1090.070.7000.100	MACO meetings attended by Comissioners	1.0000	1,000.00	1,000.00
100.1090.070.7000.100	MLK Banquet Table	1.0000	500.00	500.00
100.1090.070.7000.100	Summer MACO - 7 Commissioners	7.0000	400.00	2,800.00
100.1090.070.7000.100	Winter MACO - 7 Commissioners	7.0000	375.00	2,625.00
100.1090.070.7000.100	Winter MACO - Hotel 2 Nights for 7 Commissioners	14.0000	250.00	3,500.00
Account	7000.100 - Travel, Training & Expense Meetings/Conferences/Shows Totals	Transactions	12	\$26,145.00
Account	7040.010 - Tri-County Council Shore Transit MTA Local Match			
100.1090.070.7040.010	Tri-County MTA Local Operating Grant Match	1.0000	387,737.00	387,737.00
Account	7040.010 - Tri-County Council Shore Transit MTA Local Match Totals	Transactions	1	\$387,737.00
Account	7040.020 - Tri-County Council Shore Transit Capital Match			
100.1090.070.7040.020	Tri-County Capital Grant Match	1.0000	66,867.00	66,867.00
Account	7040.020 - Tri-County Council Shore Transit Capital Match Totals	Transactions	1	\$66,867.00
Account	7040.030 - Tri-County Council Tri-County Council			
100.1090.070.7040.030	Tri-County Council Economic Development	1.0000	10,000.00	10,000.00
Account	7040.030 - Tri-County Council Tri-County Council Totals	Transactions	1	\$10,000.00
Account	7120.110 - Other Non-Matching Expenses Briddletown Service Area Appro.			
100.1090.070.7120.110	Briddletown Service Area Appropriation	1.0000	31,500.00	31,500.00
Account	7120.110 - Other Non-Matching Expenses Briddletown Service Area Appro. Totals	Transactions	1	\$31,500.00
Account	7120.130 - Other Non-Matching Expenses SDAT Expense			
100.1090.070.7120.130	Increase SDAT Costs to a 90% Local Match	1.0000	1,265,573.00	1,265,573.00
Account	7120.130 - Other Non-Matching Expenses SDAT Expense Totals	Transactions	1	\$1,265,573.00
Account	7170.100 - Benefits & Insurance Property & Liability Insurance			
100.1090.070.7170.100	10% Increase Benefits Department Property & Liability Insur	1.0000	880,000.00	880,000.00
100.1090.070.7170.100	Comprehensive Collision Coverage Insurance (vehicles)	1.0000	136,450.00	136,450.00
Account	7170.100 - Benefits & Insurance Property & Liability Insurance Totals	Transactions	2	\$1,016,450.00
Account	7500 - Other Expenses			
100.1090.070.7500	County supplies, awards banquets exp based on trend	1.0000	20,000.00	20,000.00
100.1090.070.7500	Employee incentive - employee luncheons & holiday giftcard	1.0000	76,000.00	76,000.00
100.1090.070.7500	M&T Credit Card Mgmt fee	12.0000	15.00	180.00
100.1090.070.7500	Photography Commissioners	1.0000	750.00	750.00
Account	7500 - Other Expenses Totals	Transactions	4	\$96,930.00
Location	070 - Government Center Totals	Transactions	77	\$3,853,272.00

Expense Budget Transaction Report

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1090 - Other General Government				
Location 075 - Other Government Buildings				
Account 6550.028 - Building Site Expenses Cable				
100.1090.075.6550.028	Cable exp based on trend	12.0000	11.00	132.00
	Account 6550.028 - Building Site Expenses Cable Totals	Transactions	1	\$132.00
Account 6550.030 - Building Site Expenses Carpet/VCT Cleaning				
100.1090.075.6550.030	Carpet/vct exp based on trend	1.0000	200.00	200.00
	Account 6550.030 - Building Site Expenses Carpet/VCT Cleaning Totals	Transactions	1	\$200.00
Account 6550.040 - Building Site Expenses Cleaning Contract				
100.1090.075.6550.040	Based on actual cleaning contract	12.0000	440.00	5,280.00
	Account 6550.040 - Building Site Expenses Cleaning Contract Totals	Transactions	1	\$5,280.00
Account 6550.050 - Building Site Expenses Custodial Supplies				
100.1090.075.6550.050	Based on trend	1.0000	900.00	900.00
	Account 6550.050 - Building Site Expenses Custodial Supplies Totals	Transactions	1	\$900.00
Account 6550.060 - Building Site Expenses Electricity				
100.1090.075.6550.060	Based on trend	12.0000	1,562.50	18,750.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$18,750.00
Account 6550.080 - Building Site Expenses Fire Alarm Testing				
100.1090.075.6550.080	based on trend	1.0000	900.00	900.00
	Account 6550.080 - Building Site Expenses Fire Alarm Testing Totals	Transactions	1	\$900.00
Account 6550.081 - Building Site Expenses Fire Extinguishers				
100.1090.075.6550.081	based on trend	1.0000	130.00	130.00
	Account 6550.081 - Building Site Expenses Fire Extinguishers Totals	Transactions	1	\$130.00
Account 6550.090 - Building Site Expenses General Maintenance Repairs				
100.1090.075.6550.090	Based on trend	1.0000	5,000.00	5,000.00
	Account 6550.090 - Building Site Expenses General Maintenance Repairs Totals	Transactions	1	\$5,000.00
Account 6550.120 - Building Site Expenses Heating Propane				
100.1090.075.6550.120	Propane backup generator	1.0000	300.00	300.00
	Account 6550.120 - Building Site Expenses Heating Propane Totals	Transactions	1	\$300.00
Account 6550.124 - Building Site Expenses HVAC Loop Water Treatment				
100.1090.075.6550.124	based on trend	1.0000	520.00	520.00
	Account 6550.124 - Building Site Expenses HVAC Loop Water Treatment Totals	Transactions	1	\$520.00
Account 6550.140 - Building Site Expenses Internet Access				
100.1090.075.6550.140	based on actual increase in cost	12.0000	570.00	6,840.00
	Account 6550.140 - Building Site Expenses Internet Access Totals	Transactions	1	\$6,840.00
Account 6550.180 - Building Site Expenses Pest Control/Termite Insp				
100.1090.075.6550.180	based on trend	12.0000	56.00	672.00
	Account 6550.180 - Building Site Expenses Pest Control/Termite Insp Totals	Transactions	1	\$672.00

Expense Budget Transaction Report

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1090 - Other General Government				
Location 075 - Other Government Buildings				
Account 6550.220 - Building Site Expenses Security Alarm Monitoring				
100.1090.075.6550.220	based on trend	12.0000	130.00	1,560.00
	Account 6550.220 - Building Site Expenses Security Alarm Monitoring Totals	Transactions	1	\$1,560.00
Account 6550.270 - Building Site Expenses Telephone				
100.1090.075.6550.270	based on trend	12.0000	75.00	900.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	1	\$900.00
Account 6550.280 - Building Site Expenses Tipping Fees				
100.1090.075.6550.280	based on trend	1.0000	400.00	400.00
	Account 6550.280 - Building Site Expenses Tipping Fees Totals	Transactions	1	\$400.00
Account 6550.310 - Building Site Expenses Water & Sewer				
100.1090.075.6550.310	based on prior years actuals and current year exp	12.0000	450.00	5,400.00
	Account 6550.310 - Building Site Expenses Water & Sewer Totals	Transactions	1	\$5,400.00
	Location 075 - Other Government Buildings Totals	Transactions	16	\$47,884.00
Location 080 - State's Attorney Building				
Account 6550.030 - Building Site Expenses Carpet/VCT Cleaning				
100.1090.080.6550.030	Based on prior year actuals	1.0000	835.00	835.00
	Account 6550.030 - Building Site Expenses Carpet/VCT Cleaning Totals	Transactions	1	\$835.00
Account 6550.040 - Building Site Expenses Cleaning Contract				
100.1090.080.6550.040	Based on cleaning contract rates	1.0000	10,500.00	10,500.00
	Account 6550.040 - Building Site Expenses Cleaning Contract Totals	Transactions	1	\$10,500.00
Account 6550.050 - Building Site Expenses Custodial Supplies				
100.1090.080.6550.050	Increase based on Trend	1.0000	1,800.00	1,800.00
	Account 6550.050 - Building Site Expenses Custodial Supplies Totals	Transactions	1	\$1,800.00
Account 6550.060 - Building Site Expenses Electricity				
100.1090.080.6550.060	Increase based on previous years actual	1.0000	40,000.00	40,000.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$40,000.00
Account 6550.070 - Building Site Expenses Elevator Testing				
100.1090.080.6550.070	Increase based on prior year actuals	1.0000	3,650.00	3,650.00
	Account 6550.070 - Building Site Expenses Elevator Testing Totals	Transactions	1	\$3,650.00
Account 6550.080 - Building Site Expenses Fire Alarm Testing				
100.1090.080.6550.080	Based on trend	1.0000	553.00	553.00
	Account 6550.080 - Building Site Expenses Fire Alarm Testing Totals	Transactions	1	\$553.00
Account 6550.081 - Building Site Expenses Fire Extinguishers				
100.1090.080.6550.081	Based on trend	1.0000	40.00	40.00
	Account 6550.081 - Building Site Expenses Fire Extinguishers Totals	Transactions	1	\$40.00

Expense Budget Transaction Report

Report by Budget Transactions

Budget Year of 2026

Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1090 - Other General Government				
Location 080 - State's Attorney Building				
Account 6550.090 - Building Site Expenses General Maintenance Repairs				
100.1090.080.6550.090	Based on trend	1.0000	5,000.00	5,000.00
	Account 6550.090 - Building Site Expenses General Maintenance Repairs Totals	Transactions	1	\$5,000.00
Account 6550.180 - Building Site Expenses Pest Control/Termite Insp				
100.1090.080.6550.180	Pest control based on trend	1.0000	500.00	500.00
	Account 6550.180 - Building Site Expenses Pest Control/Termite Insp Totals	Transactions	1	\$500.00
Account 6550.220 - Building Site Expenses Security Alarm Monitoring				
100.1090.080.6550.220	Security Alarm based on trend	1.0000	408.00	408.00
	Account 6550.220 - Building Site Expenses Security Alarm Monitoring Totals	Transactions	1	\$408.00
Account 6550.230 - Building Site Expenses Security System Expenses				
100.1090.080.6550.230	Security System based on trend	1.0000	1,000.00	1,000.00
	Account 6550.230 - Building Site Expenses Security System Expenses Totals	Transactions	1	\$1,000.00
Account 6550.250 - Building Site Expenses Sprinkler Testing				
100.1090.080.6550.250	Sprinkler Testing based on trend	1.0000	760.00	760.00
	Account 6550.250 - Building Site Expenses Sprinkler Testing Totals	Transactions	1	\$760.00
Account 6550.270 - Building Site Expenses Telephone				
100.1090.080.6550.270	Telephone exp based on trend	1.0000	3,240.00	3,240.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	1	\$3,240.00
Account 6550.280 - Building Site Expenses Tipping Fees				
100.1090.080.6550.280	Tipping Fees based on trend	1.0000	120.00	120.00
	Account 6550.280 - Building Site Expenses Tipping Fees Totals	Transactions	1	\$120.00
Account 6550.310 - Building Site Expenses Water & Sewer				
100.1090.080.6550.310	Water & Sewer based on prior year actuals	4.0000	265.00	1,060.00
	Account 6550.310 - Building Site Expenses Water & Sewer Totals	Transactions	1	\$1,060.00
	Location 080 - State's Attorney Building Totals	Transactions	15	\$69,466.00
Location 085 - Bank Street Building				
Account 6550.030 - Building Site Expenses Carpet/VCT Cleaning				
100.1090.085.6550.030	Carpet cleaning based on trend	1.0000	450.00	450.00
	Account 6550.030 - Building Site Expenses Carpet/VCT Cleaning Totals	Transactions	1	\$450.00
Account 6550.040 - Building Site Expenses Cleaning Contract				
100.1090.085.6550.040	Based on cleaning contract rates	1.0000	3,220.00	3,220.00
	Account 6550.040 - Building Site Expenses Cleaning Contract Totals	Transactions	1	\$3,220.00
Account 6550.050 - Building Site Expenses Custodial Supplies				
100.1090.085.6550.050	Custodial Supplies based on trend	1.0000	450.00	450.00
	Account 6550.050 - Building Site Expenses Custodial Supplies Totals	Transactions	1	\$450.00

Expense Budget Transaction Report

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1090 - Other General Government				
Location 085 - Bank Street Building				
Account 6550.060 - Building Site Expenses Electricity				
100.1090.085.6550.060	Electricity based on prior year actuals	1.0000	5,500.00	5,500.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$5,500.00
Account 6550.080 - Building Site Expenses Fire Alarm Testing				
100.1090.085.6550.080	Fire Alarm Testing based on prior year actuals	1.0000	360.00	360.00
	Account 6550.080 - Building Site Expenses Fire Alarm Testing Totals	Transactions	1	\$360.00
Account 6550.081 - Building Site Expenses Fire Extinguishers				
100.1090.085.6550.081	Fire Extinguishers based on trend	1.0000	35.00	35.00
	Account 6550.081 - Building Site Expenses Fire Extinguishers Totals	Transactions	1	\$35.00
Account 6550.090 - Building Site Expenses General Maintenance Repairs				
100.1090.085.6550.090	General Maintenance based on trend	1.0000	3,000.00	3,000.00
	Account 6550.090 - Building Site Expenses General Maintenance Repairs Totals	Transactions	1	\$3,000.00
Account 6550.120 - Building Site Expenses Heating Propane				
100.1090.085.6550.120	Heating propane based on average of 4 year actuals	1.0000	3,000.00	3,000.00
	Account 6550.120 - Building Site Expenses Heating Propane Totals	Transactions	1	\$3,000.00
Account 6550.180 - Building Site Expenses Pest Control/Termite Insp				
100.1090.085.6550.180	Pest control based on trend	12.0000	30.00	360.00
	Account 6550.180 - Building Site Expenses Pest Control/Termite Insp Totals	Transactions	1	\$360.00
Account 6550.220 - Building Site Expenses Security Alarm Monitoring				
100.1090.085.6550.220	Security Alarm Monitoring based on trend	1.0000	204.00	204.00
	Account 6550.220 - Building Site Expenses Security Alarm Monitoring Totals	Transactions	1	\$204.00
Account 6550.270 - Building Site Expenses Telephone				
100.1090.085.6550.270	Telephone based on trend	12.0000	110.00	1,320.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	1	\$1,320.00
Account 6550.280 - Building Site Expenses Tipping Fees				
100.1090.085.6550.280	Tipping Fees Based on trend	1.0000	50.00	50.00
	Account 6550.280 - Building Site Expenses Tipping Fees Totals	Transactions	1	\$50.00
Account 6550.300 - Building Site Expenses Trash Removal				
100.1090.085.6550.300	Trash Removal based on trend	1.0000	550.00	550.00
	Account 6550.300 - Building Site Expenses Trash Removal Totals	Transactions	1	\$550.00
Account 6550.310 - Building Site Expenses Water & Sewer				
100.1090.085.6550.310	Water & Sewer based on previous year actuals	4.0000	210.00	840.00
	Account 6550.310 - Building Site Expenses Water & Sewer Totals	Transactions	1	\$840.00
	Location 085 - Bank Street Building Totals	Transactions	14	\$19,339.00

Expense Budget Transaction Report

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction		Number of Units	Cost per Unit	Total Amount
EXPENSES					
Fund	100 - General Fund				
	Department	1090 - Other General Government Totals	Transactions	225	\$6,292,540.00
		Fund 100 - General Fund Totals	Transactions	225	\$6,292,540.00
		EXPENSES Totals	Transactions	225	\$6,292,540.00
		Grand Totals	Transactions	225	\$6,292,540.00

DEPARTMENT BUDGET SUMMARY

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

Mission Statement:

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

PROGRAM SERVICES: (STATISTICS)

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

Expenditures:

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	6,294,875	3,318,772	1,405,979	2,345,144	66.8%
Maintenance & Services	838,061	701,794	993,754	998,794	0.5%
Other Charges	1,115,355	1,128,252	2,143,366	2,948,602	37.6%
Capital Outlay	0	0	0	0	0.0%
Total	\$ 8,248,291	\$ 5,148,818	\$ 4,543,099	\$ 6,292,540	38.5%

Staffing (Full Time Equivalent):

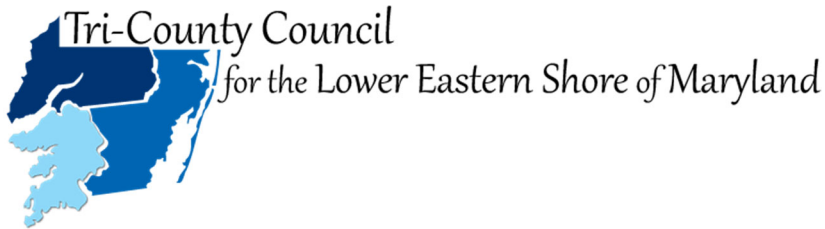
Position Title	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
No County Positions	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Significant Budget Increase/Decrease Request

Description of Increase/Decrease	\$ Inc/ Dec	% Inc/(Dec)
Increase SDAT cost share to 90%. Increase in property and liability insurance. Increase in Tri-County Capital Match due to decrease in State funding. Increase for Software Critical Mention Media & Placer AI, and Tyler Tech Permitting Software.	\$ 1,749,441	39%

Contact Information

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



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

3/4/2025

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

Re: Tri-County Council/Shore Transit FY26 Request for Funding

Dear Commissioner Elder,

Please accept this letter as the Tri-County Council's request for economic development and public transit local match funding from your county. This support allows the Tri-County Council's Shore Transit Division to leverage the Federal and State funds available for public transportation service in our region. As was done last year the annual request for economic development funding is also included in the single consolidated letter of request for FY26. The economic development funding assists the Tri-County Council in hosting the annual Taste of the Eastern Shore legislative reception in Annapolis.

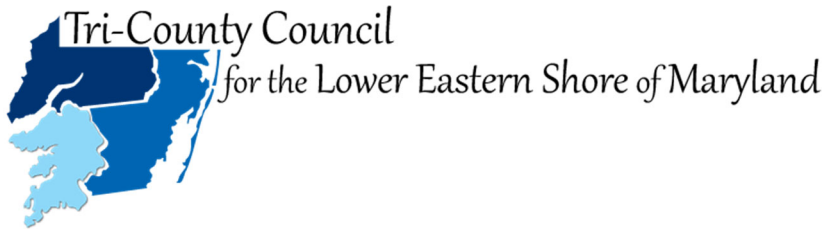
As discussed last year, Operating Grant funding methodology approved by MDOT and MTA for Locally Operated Transit Systems' (LOTS) favorably impacted our region by providing the opportunity to receive much needed additional Operating funds to support the public transit system. We anticipate Shore Transit will still be eligible for those additional funds in FY26. However, despite our best efforts, Shore Transit's workforce still remains at a level that cannot support additional service. Therefore, we will apply for funds that will support our current level of service. Should our workforce increase, we will leverage remaining pandemic funding to supplement additional service that works within the confines of workforce constraints.

It is important to note that for FY26, the State's portion of match for Capital Funding will decrease from 10% to 5%. This reduction in State match will require



Serving Somerset, Wicomico and Worcester Counties





31901 TRI-COUNTY SUITE
203
SALISBURY, MARYLAND 21804
PHONE: 410-341-8989
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an increase in matching funds from each county from 10% to 15%, in order to meet requirements.

In a repeat of FY25, the Tri-County Council has updated its annual funding request format to include overall MTA grant financial information and local match funds breakdown for all lower shore counties. The details are in the attached document entitled Tri-County Council – County Funding Request for FY26. An overview is included below:

Match Funding Request Summary	Local Total	Somerset	Wicomico	Worcester
TCC Economic Development	30,000	10,000	10,000	10,000
Shore Transit Local Grant Match - Operating	1,550,549	387,737	775,475	387,737
Shore Transit Local Grant Match - Capital	267,468	66,867	133,734	66,867
Shore Transit Senior & Disabled Grant Match (SSTAP) - Wicomico Only	49,415	-	49,415	-
TCC Funding Request Total	1,897,832	464,604	968,624	464,604

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

Sincerely,

Gregory Padgham
Executive Director

Enclosure

CC

Weston Young Weston.Young@co.worcester.md.us

Candace Savage csavage@co.worcester.md.us



Serving Somerset, Wicomico and Worcester Counties



Tri-County Council - County Funding Request for FY26

Rev: 3/3/2025

Grant Allocations and Required Local County Match

TCC Economic Development

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

TCC Shore Transit

(Note: MTA - Maryland Transportation Administration)

Operating Grants Funding	Total	Federal	State	Required Local Match	Federal	State	Local
MTA - 5307 - Urban	3,584,962	1,792,481	416,897	1,375,584	50.00%	11.63%	38.37%
MTA - 5311 - Rural	531,858	265,929	90,564	175,365	50.00%	17.03%	32.97%
MTA - SSTAP Wicomico - Seniors and Disabled	197,659		148,244	49,415	0.00%	75.00%	25.00%
Total:	4,314,479	2,058,410	655,705	1,600,364			

Capital Projects Grants Funding	Total	Federal	State	Required Local Match	Federal	State	Local
MTA - Capital Projects	840,000	672,000	42,000	126,000	80.00%	5.00%	15.00%
MTA - Preventive Maintenance	800,000	640,000	40,000	120,000	80.00%	5.00%	15.00%
MTA - Mobility Management	143,120	114,496	7,156	21,468	80.00%	5.00%	15.00%
Total:	1,783,120	1,426,496	89,156	267,468			

Required Local Match County Allocation

	Local	25% Somerset	50% Wicomico	25% Worcester	
Operating Formula Grants	1,550,949	387,737	775,475	387,737	(Note: 5307 & 5311 only. No SSTAP)
Capital Formula Grants	267,468	66,867	133,734	66,867	
Total:	1,818,417	454,604	909,209	454,604	

Match Funding Request Summary	Local Total	Somerset	Wicomico	Worcester
TCC Economic Development	30,000	10,000	10,000	10,000
Shore Transit Local Grant Match - Operating	1,550,949	387,737	775,475	387,737
Shore Transit Local Grant Match - Capital	267,468	66,867	133,734	66,867
Shore Transit County Senior & Disabled Grant Match (SSTAP) - Wicomico Only	49,415	-	49,415	-
TCC Funding Request Total	1,897,832	464,604	968,624	464,604

THIS IS NOT AN INVOICE

Order Form
Prepared for
Worcester County MD**Procurement Vehicle: NCPA (01-115)
In Support of: Worcester County MD****ORDER DETAILS**

Prepared By: Andrew Collinsworth
Phone: (940) 206-7730
Email: andrew.collinsworth@granicus.com
Order #: Q-385370
Prepared On: 20 Feb 2025
Expires On: 18 Apr 2025

ORDER TERMS

Currency: USD
Payment Terms: Net 30 (Payments for subscriptions are due at the beginning of the period of performance.)
Current Subscription End Date: 03 Oct 2025
Period of Performance: The term of the Agreement will commence on the date this document is signed and will continue for 36 months.
The Agreement will begin on date of signature and will continue through the end of the then current billing term, and will continue for an additional 24 months thereafter.

PRICING SUMMARY

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

One-Time Fees			
Solution	Billing Frequency	Quantity/Unit	One-Time Fee
OneMeeting Meeting Management - Training	Upon Delivery	1 Each	\$1,208.40
OneMeeting Meeting Management - Setup & Configuration	Upon Delivery	1 Each	\$8,973.51
SUBTOTAL:			\$10,181.91

New Subscription Fees			
Solution	Billing Frequency	Quantity/Unit	Annual Fee
OneMeeting Meeting Management	Annual	1 Each	\$8,525.87
SUBTOTAL:			\$8,525.87

- Please note, annual fees for new subscriptions will be prorated to align to Client's then-current billing term. Exceptions include Recurring Captioning Services, SMS, and Targeted Messages.



FUTURE YEAR PRICING

Solution(s)	Period of Performance	
	Year 2	Year 3
OneMeeting Meeting Management	\$9,122.68	\$9,761.27
SUBTOTAL:	\$9,122.68	\$9,761.27

PRODUCT DESCRIPTIONS

Solution	Description
OneMeeting Meeting Management	Meeting Management - Includes: Recording roll call, motions/votes, generating minutes, controlling electronic display, and speaker management functions.
OneMeeting Meeting Management - Training	2 hours of online instructor lead training for OneMeeting Meeting Manager.
OneMeeting Meeting Management - Setup & Configuration	Meeting Management - Analysis, Setup and Configuration Services These services focus on the analysis of your agenda, minutes and miscellaneous output templates; and your live meeting process. They also include the setup and configuration of the templates, motions and votes, public speaking and comment options (if purchased) and live meeting display.

TERMS & CONDITIONS

- This quote, and all products and services delivered hereunder are governed by the terms located at <https://granicus.com/legal/licensing>, including any product-specific terms included therein (the "License Agreement"). If your organization and Granicus has entered into a separate agreement or is utilizing a contract vehicle for this transaction, the terms of the License Agreement are incorporated into such separate agreement or contract vehicle by reference, with any directly conflicting terms and conditions being resolved in favor of the separate agreement or contract vehicle to the extent applicable.
- If submitting a Purchase Order, please include the following language: The pricing, terms and conditions of quote Q-385370 dated 20 Feb 2025 are incorporated into this Purchase Order by reference and shall take precedence over any terms and conditions included in this Purchase Order.
- This quote is exclusive of applicable state, local, and federal taxes, which, if any, will be included in the invoice. It is the responsibility of Worcester County MD to provide applicable exemption certificate(s).
- Any lapse in payment may result in suspension of service and will require the payment of a setup fee to reinstate the subscription.
- The terms and Conditions of the Agreement 01-115 effective 08 DEC 2020 between Granicus and NCPA govern this Quote and are incorporated herein by reference, including the Master Agreement and all exhibits thereto.

BILLING INFORMATION

Billing Contact:		Purchase Order Required?	[] - No [] - Yes
Billing Address:		PO Number: <i>If PO required</i>	
Billing Email:		Billing Phone:	

If submitting a Purchase Order, please include the following language:
The pricing, terms, and conditions of quote Q-385370 dated 20 Feb 2025 are incorporated into this Purchase Order by reference and shall take precedence over any terms and conditions included in this Purchase Order.

AGREEMENT AND ACCEPTANCE

By signing this document, the undersigned certifies they have authority to enter the agreement. The undersigned also understands the services and terms.

Worcester County MD	
Signature:	
Name:	
Title:	
Date:	



Quoted By: Steve Simmons
 Quote Expiration: 07/01/25
 Quote Name: Worcester County - ERP - EPL by EnerGov

SaaS Term 1.00

Sales Quotation For:

Shipping Address:

Worcester County
 1 W Market St
 Snow Hill MD 21863-1085

Tyler SaaS and Related Services

Description	Qty	Imp. Hours	Annual Fee
Civic Services			
Citizen Connect - Community Development	1	0	\$ 5,000.00
Community Development Suite	1	932	\$ 11,000.00
Decision Engine	1	12	\$ 8,700.00
Enterprise Permitting & Licensing Foundation	1	240	\$ 19,000.00
Enterprise Permitting & Licensing User	40	40	\$ 92,000.00
eReviews	1	160	\$ 15,000.00
SSRS Reporting Access - Per User	1	0	\$ 1,500.00
TOTAL		1384	\$ 152,200.00

Professional Services

Description	Quantity	Unit Price	Ext Discount	Extended Price	Maintenance
Conversions – See Detailed Breakdown Below				\$ 34,075.00	\$ 0.00

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Project Management	176	\$ 225.00	\$ 0.00	\$ 39,600.00	\$ 0.00
Onsite Implementation	280	\$ 225.00	\$ 0.00	\$ 63,000.00	\$ 0.00
Remote Implementation	1104	\$ 225.00	\$ 0.00	\$ 248,400.00	\$ 0.00
TOTAL				\$ 385,075.00	\$ 0.00

Summary	One Time Fees	Recurring Fees
Total Tyler License Fees	\$ 0.00	\$ 0.00
Total SaaS	\$ 0.00	\$ 152,200.00
Total Tyler Services	\$ 385,075.00	\$ 0.00
Total Third-Party Hardware, Software, Services	\$ 0.00	\$ 0.00
Summary Total	\$ 385,075.00	\$ 152,200.00
Contract Total	\$ 537,275.00	
Estimated Travel Expenses excl in Contract Total	\$ 16,440.00	

Unless otherwise indicated in the contract or amendment thereto, pricing for optional items will be held For six (6) months from the Quote date or the Effective Date of the Contract, whichever is later.

Customer Approval: _____ Date: _____

Print Name: _____ P.O.#: _____

All Primary values quoted in US Dollars

Detailed Breakdown of Conversions (Included in Summary Total)

Description	Qty	Unit Price	Unit Discount	Extended Price
Conversions				
Community Development	1	\$ 34,075.00	\$ 0.00	\$ 34,075.00

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TOTAL**\$ 34,075.00****Optional Tyler SaaS and Related Services**

Description	Qty	Imp. Hours	Annual Fee
Civic Services			
Enterprise Permitting & Licensing - Read Only User	100	0	\$ 34,800.00
eReviews External Reviewers	1	0	\$ 7,500.00
TOTAL:		0	\$ 42,300.00

Optional Professional Services

Description	Quantity	Unit Price	Ext. Discount	Extended Price	Maintenance
25% of Dedicated Project Manager (Monthly)	14	\$ 8,800.00	\$ 0.00	\$ 123,200.00	\$ 0.00
50% of Dedicated Project Manager (Monthly)	14	\$ 14,800.00	\$ 0.00	\$ 207,200.00	\$ 0.00
TOTAL				\$ 330,400.00	\$ 0.00

Comments

Client agrees that items in this sales quotation are, upon Client's signature or approval of same, hereby added to the existing agreement ("Agreement") between the parties and subject to its terms. Additionally, payment for said items, as applicable but subject to any listed assumptions herein, shall conform to the following terms:

- License fees for Tyler and third party software are invoiced upon the earlier of (i) deliver of the license key or (ii) when Tyler makes such software available for download by the Client;
- Fees for hardware are invoiced upon delivery;
- Fees for year one of hardware maintenance are invoiced upon delivery of the hardware;
- Annual Maintenance and Support fees, SaaS fees, Hosting fees, and Subscription fees are first payable when Tyler makes the software available

for download by the Client (for Maintenance) or on the first day of the month following the date this quotation was signed (for SaaS, Hosting, and Subscription), and any such fees are prorated to align with the applicable term under the Agreement, with renewals invoiced annually thereafter in accord with the Agreement.

- Fees for services included in this sales quotation shall be invoiced as indicated below.
 - Implementation and other professional services fees shall be invoiced as delivered.
 - Fixed-fee Business Process Consulting services shall be invoiced 50% upon delivery of the Best Practice Recommendations, by module, and 50% upon delivery of custom desktop procedures, by module.
 - Fixed-fee conversions are invoiced 50% upon initial delivery of the converted data, by conversion module, and 50% upon Client acceptance to load the converted data into Live/Production environment, by conversion module.
 - Except as otherwise provided, other fixed price services are invoiced upon complete delivery of the service. For the avoidance of doubt, where "Project Planning Services" are provided, payment shall be invoiced upon delivery of the Implementation Planning document. Dedicated Project Management services, if any, will be invoiced monthly in arrears, beginning on the first day of the month immediately following initiation of project planning.
 - If Client has purchased any change management services, those services will be invoiced in accordance with the Agreement.
 - Notwithstanding anything to the contrary stated above, the following payment terms shall apply to services fees specifically for migrations: Tyler will invoice Client 50% of any Migration Fees listed above upon Client approval of the product suite migration schedule. The remaining 50%, by line item, will be billed upon the go-live of the applicable product suite. Tyler will invoice Client for any Project Management Fees listed above upon the go-live of the first product suite. Unless otherwise indicated on this Sales quotation, annual services will be invoiced in advance, for annual terms commencing on the date this sales quotation is signed by the Client. If listed annual service(s) is an addition to the same service presently existing under the Agreement, the first term of the added annual service will be prorated to expire coterminous with the existing annual term for the service, with renewals to occur as indicated in the Agreement.

- Expenses associated with onsite services are invoiced as incurred.

Tyler's quote contains estimates of the amount of services needed, based on our preliminary understanding of the scope, level of engagement, and timeline as defined in the Statement of Work (SOW) for your project. The actual amount of services required may vary, based on these factors.

Tyler's pricing is based on the scope of proposed products and services contracted from Tyler. Should portions of the scope of products or services be altered by the Client, Tyler reserves the right to adjust prices for the remaining scope accordingly.

Unless otherwise noted, prices submitted in the quote do not include travel expenses incurred in accordance with Tyler's then-current Business Travel Policy.

Tyler's prices do not include applicable local, city or federal sales, use excise, personal property or other similar taxes or duties, which you are responsible for determining and remitting. Installations are completed remotely but can be done onsite upon request at an additional cost.

In the event Client cancels services less than four (4) weeks in advance, Client is liable to Tyler for (i) all non-refundable expenses incurred by

Tyler on Client's behalf; and (ii) daily fees associated with the cancelled services if Tyler is unable to re-assign its personnel.

The Implementation Hours included in this quote assume a work split effort of 50% Client and 50% Tyler.

Implementation Hours are scheduled and delivered in four (4) or eight (8) hour increments.

Tyler provides onsite training for a maximum of 12 people per class. In the event that more than 12 users wish to participate in a training class or more than one occurrence of a class is needed, Tyler will either provide additional days at then-current rates for training or Tyler will utilize a Train-the-Trainer approach whereby the client designated attendees of the initial training can thereafter train the remaining users.

Community Development: Tyler leads and owns the "Assess and Define" and "Configuration" 18 unique business transactions, 18 template business transactions, 11 geo-rules and 11 automation events. Configuration elements beyond this will be owned by the client.

Enterprise Permitting & Licensing Foundation includes GIS for EPL Users, Core Foundation Bundle, Advanced Automation Bundle, Data & Reporting Access, Report Toolkit, EPL API Toolkit and 1 TB of Storage

Community Development Suite includes Civic Access for Community Development and Community Development Executive Insights

Enterprise Permitting & Licensing User includes back-office and EP&L Mobile access

1101 SHERIFF DEPARTMENT				
Department Revenue and Expenditure Summary				
Revenues:				
Revenue Category	Adopted Budget FY2025	Budget Requested FY2026	\$ Variance	% Variance
Charges for Services	\$ 231,375	\$ 234,590	\$ 3,215	1%
Federal Grants/Revenues	\$ 19,000	\$ 16,500	\$ (2,500)	-13%
State Grants/Revenues	\$ 697,500	\$ 361,500	\$ (336,000)	-48%
Total	\$ 947,875	\$ 612,590	\$ (335,285)	-35%
Expenditures:				
Expenditure Category	Adopted Budget FY2025	Budget Request FY2026	\$ Variance	% Variance
Personnel Services	\$ 13,905,415	\$ 16,920,051	\$ 3,014,636	22%
Supplies & Materials	1,532,028	1,532,990	\$ 962	0%
Maintenance & Services	846,922	825,410	\$ (21,512)	-3%
Other Charges	206,500	245,000	\$ 38,500	19%
Capital Outlay	790,000	862,000	\$ 72,000	9%
Total	\$ 17,280,865	\$ 20,385,451	\$ 3,104,586	18%
			\$ Increase in Expenses	% Inc/(Dec)
Budget variance: Revenue decrease is estimated from federal & state grant funding. Expenditures are requested to increase for personnel requests, vehicle expenses, and travel/training requests.			\$ 3,439,871	20%

Revenues			1101 Sheriff Office Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund										
REVENUES										
Department: 1101 - Sheriff's Office										
Location: 030 - Sheriff										
CHG SVC - Charges for Services										
	5065.100	Sheriff Fees Sheriff Fees - Paper Service	35,000.00	25,000.00	25,000.00	10,000.00	40%	18,892.00	41,192.00	Increase based on prior year actuals
	5065.200	Sheriff Fees Sheriff Fees - Peddler's License	800.00	200.00	200.00	600.00	300%	685.00	225.00	
	5065.300	Sheriff Fees Sheriff Fees - Parking Fines	200.00	75.00	75.00	125.00	167%	135.00	81.00	
	5065.400	Sheriff Fees Animal Control Fees	90.00	1,500.00	1,500.00	(1,410.00)	-94%	430.00	885.00	
	5065.500	Sheriff Fees Animal Shelter Revenue	2,500.00	2,500.00	2,500.00	0.00	0%	1,495.00	4,710.00	
	5065.700	Sheriff Fees Contractual Services	115,000.00	94,500.00	94,500.00	20,500.00	22%	92,057.00	171,645.00	BOE (Est 100,000), Detail Walmart, Sun Outdoors, Corrigan Sports
	5065.800	Sheriff Fees Body Worn Camera	250.00	100.00	100.00	150.00	150%	174.00	437.00	
	5065.990	Sheriff Fees Other	1,500.00	1,500.00	1,500.00	0.00	0%	357.00	1,126.00	
	5161	Casino Security	17,250.00	8,500.00	8,500.00	8,750.00	103%	16,065.00	32,100.00	Reduced usage when hourly \$ increase
	5162	Seacrets Security	50,000.00	90,000.00	90,000.00	(40,000.00)	-44%	32,715.00	87,780.00	Reduced usage when hourly \$ increase
Account Classification Total: CHG SVC - Charges for Services			\$222,590.00	\$223,875.00	\$223,875.00	(\$1,285.00)	-1%	\$163,005.00	\$340,181.00	
INTGOV FED - Intergovernmental - Federal Revenues										
	5541	Traffic Safety SHA	1,500.00	1,500.00	1,500.00	0.00	0%	1,285.00	3,573.00	
	5675	Child Support Enforcement Grant	7,500.00	10,000.00	10,000.00	(2,500.00)	-25%	5,202.00	3,957.00	
	5770	Bulletproof Vest Program	7,500.00	7,500.00	7,500.00	0.00	0%	1,845.00	9,970.00	
Account Total: INTGOV FED - Intergovernmental - Federal Revenues			\$16,500.00	\$19,000.00	\$19,000.00	(\$2,500.00)	-13%	\$8,332.00	\$17,500.00	
INTGOV ST - Intergovernmental - State Revenues										
	5635	Police Protection Grant	200,000.00	200,000.00	200,000.00	0.00	0%	126,834.00	259,602.00	
	5713	GOCCP - Sheriff Grants	75,000.00	425,000.00	425,000.00	(350,000.00)	-82%	(3,059.00)	420,042.00	
	5762	Heroin Coordinator Grant	65,000.00	52,000.00	52,000.00	13,000.00	25%	16,485.00	52,133.00	Increase in coordinator salary & benefits
	5905	Sheriff-Sex Offender Grant	9,000.00	8,000.00	8,000.00	1,000.00	13%	1,387.00	25,759.00	Amount determined by state formula
	5910	Sher-Health Tobacco Enforcement	7,500.00	7,500.00	7,500.00	0.00	0%	11,775.00	10,000.00	
	5912	Sher-Health Underage Drinking	5,000.00	5,000.00	5,000.00	0.00	0%	0.00	7,500.00	
Account Total: INTGOV ST - Intergovernmental - State Revenues			\$361,500.00	\$697,500.00	\$697,500.00	(\$336,000.00)	-48%	\$153,422.00	\$775,036.00	
Location Total: 030 - Sheriff			\$600,590.00	\$940,375.00	\$940,375.00	(\$339,785.00)	-36%	\$324,759.00	\$1,132,717.00	
Location: 035 - Firearms Training Center										
CHG SVC - Charges for Services										
	5090	Firearms Training Center Fee	12,000.00	7,500.00	7,500.00	4,500.00	60%	1,589.00	13,288.00	Other agency usage fees, public use (FTC Revenue not SO)
Account Classification Total: CHG SVC - Charges for Services			\$12,000.00	\$7,500.00	\$7,500.00	\$4,500.00	60%	\$1,589.00	\$13,288.00	
Location Total: 035 - Firearms Training Center			\$12,000.00	\$7,500.00	\$7,500.00	\$4,500.00	60%	\$1,589.00	\$13,288.00	
Department Total: 1101 - Sheriff's Office			\$612,590.00	\$947,875.00	\$947,875.00	(\$335,285.00)	-35%	\$326,348.00	\$1,146,005.00	

Expenditures			1101 Sheriff Office Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund										
EXPENSES										
Department: 1101 - Sheriff's Office										
Location: 030 - Sheriff										
<i>PERS SVCS - Personnel Services</i>										
	6000.100	Personnel Services Salaries	9,670,260.00	8,113,995.00	8,113,995.00	1,556,265.00	19%	3,691,104.75	7,470,034.19	Personnel reclass request
	6000.400	Personnel Services Overtime Pay	633,500.00	409,500.00	409,500.00	224,000.00	55%	292,299.84	610,690.11	Requested increase in OT based on FY24 actuals
	6000.410	Personnel Services Overtime Grants/Reimbursements	380,250.00	105,500.00	105,500.00	274,750.00	260%	143,454.29	278,913.84	Requested increase in OT based on FY24 actuals
	6000.450	Personnel Services Overtime Pay - Kennel	75,000.00	88,317.00	88,317.00	(13,317.00)	-15%	27,035.95	41,420.66	Requested decrease in OT based on FY24 actuals
	6010.020	Benefits Contingency	3,799.00	3,513.00	3,513.00	286.00	8%	0.00	0.00	
	6010.025	Benefits Deferred Comp Match	50,000.00	50,000.00	50,000.00	0.00	0%	0.00	0.00	
	6010.030	Benefits Hospitalization Insurance	1,116,686.00	1,096,592.00	1,096,592.00	20,094.00	2%	509,415.84	0.00	
	6010.050	Benefits Retirement	3,170,074.00	2,430,260.00	2,430,260.00	739,814.00	30%	0.00	0.00	
	6010.060	Benefits Social Security Taxes	739,775.00	620,112.00	620,112.00	119,663.00	19%	306,199.86	0.00	
	6010.070	Benefits Unemployment Insurance	3,794.00	3,513.00	3,513.00	281.00	8%	0.00	0.00	
	6010.090	Benefits Workmans Compensation Ins	190,211.00	122,013.00	122,013.00	68,198.00	56%	106,391.86	0.00	
	6010.120	Benefits Long Term Disability	14,246.00	13,174.00	13,174.00	1,072.00	8%	0.00	0.00	
	6010.130	Benefits Life Insurance	16,146.00	14,931.00	14,931.00	1,215.00	8%	0.00	0.00	
	6010.140	Benefits FSA & PSA Admin and EAP Program	17,476.00	16,160.00	16,160.00	1,316.00	8%	2,808.79	0.00	
	6010.150	Benefits Retirement Administration Fee	18,236.00	16,863.00	16,863.00	1,373.00	8%	3,687.66	0.00	
	6010.900	Benefits OPEB contribution	385,629.00	409,173.00	409,173.00	(23,544.00)	-6%	204,586.50	0.00	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>			\$16,485,082.00	\$13,513,616.00	\$13,513,616.00	\$2,971,466.00	22%	\$5,286,985.34	\$8,401,058.80	
<i>SUPP & MAT - Supplies & Materials</i>										
	6100.010	Administrative Expense Administrative Exp	0.00	0.00	0.00	0.00	N/A	0.00	5,700.00	
	6100.030	Administrative Expense Alcohol and Drug Testing	500.00	600.00	600.00	(100.00)	-17%	155.00	321.40	
	6100.050	Administrative Expense Background Checks	1,500.00	2,000.00	2,000.00	(500.00)	-25%	188.75	929.05	
	6100.055	Administrative Expense Bond	350.00	500.00	500.00	(150.00)	-30%	0.00	0.00	
	6100.060	Administrative Expense Books and Publications	1,500.00	10,000.00	10,000.00	(8,500.00)	-85%	4,014.34	8,628.81	cancelled hard copies of items available online
	6100.080	Administrative Expense Copier Supplies	200.00	240.00	240.00	(40.00)	-17%	0.00	0.00	
	6100.100	Administrative Expense Dues, Licenses & Subscriptions	12,000.00	12,000.00	12,000.00	0.00	0%	10,528.98	7,748.16	
	6100.110	Administrative Expense Envelopes	1,000.00	1,000.00	1,000.00	0.00	0%	621.00	632.21	
	6100.190	Administrative Expense Office Supplies	20,000.00	26,000.00	26,000.00	(6,000.00)	-23%	7,322.31	17,565.40	decreased to help offset other expenses
	6100.210	Administrative Expense Paper	5,000.00	5,000.00	5,000.00	0.00	0%	4,358.38	2,148.03	
	6100.230	Administrative Expense Postage & Freight	200.00	100.00	100.00	100.00	100%	301.77	141.14	
	6100.240	Administrative Expense Printing Expense	4,500.00	4,000.00	4,000.00	500.00	13%	2,567.03	5,330.03	
	6110.030	Supplies & Equipment Bike Patrol Equipment	7,500.00	6,000.00	6,000.00	1,500.00	25%	184.90	3,441.85	increased to outfit 2 new unit members
	6110.035	Supplies & Equipment STAR Team Supplies & Equipment	33,000.00	30,000.00	30,000.00	3,000.00	10%	8,436.74	28,645.67	increased to accommodate medic pay (\$40/hr x 7.5 hrs est x 6 missions, x2 medics = 3,600 annually)
	6110.050	Supplies & Equipment Camera Equipment	420,000.00	420,000.00	420,000.00	0.00	0%	412,388.13	411,842.19	
	6110.080	Supplies & Equipment Computer Repairs & Supplies	2,500.00	3,000.00	3,000.00	(500.00)	-17%	1,328.84	1,470.14	
	6110.090	Supplies & Equipment Computers & Printers	40,890.00	58,500.00	58,500.00	(17,610.00)	-30%	27,710.34	16,985.73	decreased to meet FY26 expected expenses

Expenditures			1101 Sheriff Office Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
	6110.125	Supplies & Equipment Equipment Maintenance & Repair	4,500.00	4,500.00	5,554.00	0.00	0%	1,269.84	1,879.88	
	6110.160	Supplies & Equipment Investigation Supplies	5,000.00	5,000.00	5,000.00	0.00	0%	1,203.39	10,844.53	
	6110.180	Supplies & Equipment K9 Expense	20,000.00	42,000.00	42,000.00	(22,000.00)	-52%	14,984.53	24,819.82	transferred 22,000 to 7000.030, charged here previously
	6110.190	Supplies & Equipment Law Enforcement Equipment	225,000.00	170,000.00	191,976.00	55,000.00	32%	55,781.73	110,033.58	increased to accommodate forensic camera 50K, pneumatic breach tool 40K
	6110.245	Supplies & Equipment Mobile Phones	54,000.00	50,000.00	50,000.00	4,000.00	8%	22,842.09	52,534.07	increased to meet FY26 expected expenses
	6110.270	Supplies & Equipment Office Equipment Repairs	500.00	600.00	600.00	(100.00)	-17%	0.00	94.98	
	6110.280	Supplies & Equipment Office Furniture	7,500.00	8,400.00	8,400.00	(900.00)	-11%	4,001.02	16,692.01	
	6110.290	Supplies & Equipment Other Office Equipment	16,500.00	4,500.00	4,500.00	12,000.00	267%	2,532.76	1,892.42	increased to replace fingerprint machine (15,000-end-of-life)
	6110.295	Supplies & Equipment Program Supplies and Equipment	0.00	0.00	0.00	0.00	N/A	0.00	450.00	
	6110.297	Supplies & Equipment Community Policing Supplies	5,750.00	5,000.00	5,000.00	750.00	15%	410.72	5,319.76	
	6110.320	Supplies & Equipment Radio Supplies	0.00	2,000.00	2,000.00	(2,000.00)	-100%	51.38	1,411.55	delete line-we get radios from County radio shop at NC
	6130.010	Equipment Maintenance Copier Lease	4,200.00	5,500.00	5,500.00	(1,300.00)	-24%	1,362.80	4,088.40	decreased to meet FY26 expected expenses
	6130.020	Equipment Maintenance Equipment Annual Maint Contr.	5,000.00	6,000.00	6,000.00	(1,000.00)	-17%	0.00	2,870.00	decreased to meet FY26 expected expenses
	6130.040	Equipment Maintenance MILES Computer Chg/MDT User Fees	46,500.00	48,000.00	48,000.00	(1,500.00)	-3%	19,413.21	48,996.76	reduced to meet FY26 expected expenses
	6130.060	Equipment Maintenance Software Licensing	10,000.00	25,000.00	25,000.00	(15,000.00)	-60%	5,089.50	32,200.20	reduced to meet FY26 expected expenses
	6130.070	Equipment Maintenance Software Maintenance Agreements	195,000.00	200,000.00	200,000.00	(5,000.00)	-3%	109,316.02	128,670.97	reduced to meet FY26 expected expenses
	6150.010	Uniforms & Personal Equipment Bullet Proof Vests	49,000.00	49,000.00	52,691.00	0.00	0%	35,190.26	37,618.60	
	6150.040	Uniforms & Personal Equipment Uniform Allowance	80,750.00	80,750.00	80,750.00	0.00	0%	70,946.45	76,877.15	
	6150.050	Uniforms & Personal Equipment Uniforms	100,000.00	100,000.00	106,934.00	0.00	0%	21,529.45	71,036.24	
	6150.060	Uniforms & Personal Equipment Ammunition	84,500.00	84,585.00	84,585.00	(85.00)	0%	80,014.57	81,093.84	
	6160.043	Grant Programs Other Grants	0.00	0.00	0.00	0.00	N/A	1,017.26	1,906.68	
	6160.055	Grant Programs GOCCP Grants	0.00	0.00	0.00	0.00	N/A	(118.00)	119,619.47	
Account Classification Total: SUPP & MAT - Supplies & Materials			\$1,464,340.00	\$1,469,775.00	\$1,503,430.00	(\$5,435.00)	0%	\$926,945.49	\$1,342,480.72	
MAINT & SVCS - Maintenance & Services										
	6510.085	Legal Services Other Legal Expenses	15,000.00	15,000.00	15,000.00	0.00	0%	1,131.00	5,889.00	
	6530.050	Consulting Services Crisis/Fitness for Duty	6,500.00	6,500.00	6,500.00	0.00	0%	6,652.21	3,665.00	
	6530.080	Consulting Services Physicals, Shots & Drug Testing	0.00	0.00	0.00	0.00	N/A	0.00	135.00	
	6530.090	Consulting Services Pre-Employment Physicals	7,000.00	7,000.00	7,000.00	0.00	0%	4,845.00	3,920.00	
	6530.100	Consulting Services Professional Fees	0.00	4,500.00	4,500.00	(4,500.00)	-100%	0.00	0.00	delete line-this was retainer for Finegan, now use BTL
	6530.115	Consulting Services Psychological Services	65,000.00	66,400.00	66,400.00	(1,400.00)	-2%	36,000.00	28,069.00	adjusted to help offset other expenses
	6540.020	Vehicle Operating Expenses Fuel - WC Fleet	400,000.00	348,000.00	348,000.00	52,000.00	15%	163,094.32	375,354.90	increased to meet FY26 expected expenses

Expenditures			1101 Sheriff Office Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
	6540.030	Vehicle Operating Expenses Vehicle Maintenance	175,000.00	175,000.00	175,000.00	0.00	0%	96,062.21	229,835.01	
	6540.040	Vehicle Operating Expenses Vehicle Registration	1,000.00	1,000.00	1,100.00	0.00	0%	200.00	700.00	
	6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	25,000.00	40,000.00	40,000.00	(15,000.00)	-38%	18,676.38	14,419.50	decreased utilizing approved Comp Collision Coverage w/2,500 deductible
	6540.050	Vehicle Operating Expenses Vehicle Use/Other Areas	0.00	48,000.00	48,000.00	(48,000.00)	-100%	500.00	1,091.01	transferred 48,000 to 9010.020- previously charged here
	6550.028	Building Site Expenses Cable	1,140.00	1,020.00	1,020.00	120.00	12%	467.04	917.08	
	6550.060	Building Site Expenses Electricity	600.00	1,000.00	1,000.00	(400.00)	-40%	72.11	445.42	
	6550.081	Building Site Expenses Fire Extinguishers	1,500.00	1,557.00	1,557.00	(57.00)	-4%	0.00	207.50	
	6550.090	Building Site Expenses General Maintenance Repairs	7,000.00	7,000.00	7,000.00	0.00	0%	221.96	4,295.81	
	6550.170	Building Site Expenses Office Rent/Lease	3,000.00	3,000.00	3,000.00	0.00	0%	2,288.00	2,878.80	
	6550.270	Building Site Expenses Telephone	3,600.00	7,980.00	7,980.00	(4,380.00)	-55%	1,471.01	2,668.70	decreased to meet FY26 expenses
	6900.040	Advertising Personnel Advertisements	4,300.00	3,500.00	3,500.00	800.00	23%	1,976.00	1,856.50	
Account Total: MAINT & SVCS - Maintenance & Services			\$715,640.00	\$736,457.00	\$736,557.00	(\$20,817.00)	-3%	\$333,657.24	\$676,348.23	
OTHR CHGS - Other Charges										
	7000.030	Travel, Training & Expense Canine Training	35,000.00	7,000.00	7,000.00	28,000.00	400%	18,117.47	9,067.76	transferred 22,000 from 6110.180, increased to meet FY26 expected exp
	7000.040	Travel, Training & Expense Continuing Education/Certificati	80,000.00	75,500.00	75,500.00	4,500.00	6%	23,773.64	56,107.49	increased to meet FY26 expected expenses
	7000.060	Travel, Training & Expense Educational Training	95,000.00	90,000.00	90,000.00	5,000.00	6%	16,547.93	44,468.16	increased to meet FY26 expected expenses
	7000.090	Travel, Training & Expense Firearms Training	11,000.00	10,000.00	10,000.00	1,000.00	10%	3,507.02	7,787.84	increased to meet FY26 expected expenses
	7000.100	Travel, Training & Expense Meetings/Conferences/Shows	6,500.00	8,000.00	8,000.00	(1,500.00)	-19%	2,123.43	4,274.50	decreased to meet FY26 expected expenses
	7000.125	Travel, Training & Expense Transport Expenses	4,500.00	6,000.00	6,000.00	(1,500.00)	-25%	1,399.73	1,864.95	decreased to meet FY26 expected expenses
Account Classification Total: OTHR CHGS - Other Charges			\$232,000.00	\$196,500.00	\$196,500.00	\$35,500.00	18%	\$65,469.22	\$123,570.70	
CAP EQ - Capital Equipment										
	9010.010	Capital Equipment New Vehicles	568,000.00	560,000.00	933,552.00	8,000.00	1%	103,719.00	301,911.00	increased to meet FY26 expected exp
	9010.020	Capital Equipment Public Safety Equipment	294,000.00	230,000.00	262,509.00	64,000.00	28%	5,036.50	159,258.97	increased to meet FY26 expected exp
Account Classification Total: CAP EQ - Capital Equipment			\$862,000.00	\$790,000.00	\$1,196,061.00	\$72,000.00	9%	\$108,755.50	\$461,169.97	
ENCUMBRANCES - Encumbrances										
	7180	Encumbrance Expense	0.00	0.00	0.00	0.00	N/A	0.00	483,011.55	
Account Classification Total: ENCUMBRANCES - Encumbrances			\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	\$483,011.55	
Location Total: 030 - Sheriff			\$19,759,062.00	\$16,706,348.00	\$17,146,164.00	\$3,052,714.00	18%	\$6,721,812.79	\$11,487,639.97	
Location: 035 - Firearms Training Center										
SUPP & MAT - Supplies & Materials										
	6110.340	Supplies & Equipment Safety Program Equipment	1,500.00	0.00	0.00	1,500.00	N/A	0.00	0.00	new account-decreased others to help offset
Account Classification Total: SUPP & MAT - Supplies & Materials			\$1,500.00	\$0.00	\$0.00	\$1,500.00		\$0.00	\$0.00	
MAINT & SVCS - Maintenance & Services										
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	2,260.00	3,000.00	3,000.00	(740.00)	-25%	3,962.22	6,199.11	
	6550.028	Building Site Expenses Cable	1,920.00	1,500.00	1,500.00	420.00	28%	0.00	0.00	
	6550.060	Building Site Expenses Electricity	2,400.00	3,000.00	3,000.00	(600.00)	-20%	714.84	2,470.96	
	6550.081	Building Site Expenses Fire Extinguishers	100.00	125.00	125.00	(25.00)	-20%	0.00	17.50	
	6550.090	Building Site Expenses General Maintenance Repairs	7,000.00	7,620.00	7,620.00	(620.00)	-8%	1,408.29	3,778.66	
	6550.200	Building Site Expenses Portalets	1,020.00	1,020.00	1,020.00	0.00	0%	430.00	1,029.22	

Expenditures			1101 Sheriff Office Budget Requested						
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
6550.300	Building Site Expenses Trash Removal	1,800.00	2,100.00	2,100.00	(300.00)	-14%	739.63	1,683.00	
Account Total: MAINT & SVCS - Maintenance & Services		\$16,500.00	\$18,365.00	\$18,365.00	(\$1,865.00)	-10%	\$7,254.98	\$15,178.45	
OTHR CHGS - Other Charges									
7000.090	Travel, Training & Expense Firearms Training	3,000.00	0.00	0.00	3,000.00	N/A	0.00	0.00	new account-decreased others to help offset
Account Classification Total: OTHR CHGS - Other Charges		\$3,000.00	\$0.00	\$0.00	\$3,000.00		\$0.00	\$0.00	
Location Total: 035 - Firearms Training Center		\$21,000.00	\$18,365.00	\$18,365.00	\$2,635.00	14%	\$7,254.98	\$15,178.45	
Location: 040 - Animal Control									
PERS SVCS - Personnel Services									
6000.100	Personnel Services Salaries	274,488.00	250,305.00	250,305.00	24,183.00	10%	99,686.32	222,312.83	
6000.400	Personnel Services Overtime Pay	20,000.00	16,500.00	16,500.00	3,500.00	21%	10,902.02	17,841.40	Requested increase in OT based on actuals
6010.020	Benefits Contingency	108.00	109.00	109.00	(1.00)	-1%	0.00	0.00	
6010.025	Benefits Deferred Comp Match	1,000.00	1,000.00	1,000.00	0.00	0%	0.00	0.00	
6010.030	Benefits Hospitalization Insurance	57,566.00	50,857.00	50,857.00	6,709.00	13%	14,727.23	0.00	
6010.050	Benefits Retirement	36,452.00	29,961.00	29,961.00	6,491.00	22%	0.00	0.00	
6010.060	Benefits Social Security Taxes	20,999.00	19,151.00	19,151.00	1,848.00	10%	8,207.51	0.00	
6010.070	Benefits Unemployment Insurance	108.00	109.00	109.00	(1.00)	-1%	0.00	0.00	
6010.090	Benefits Workmans Compensation Ins	5,399.00	3,799.00	3,799.00	1,600.00	42%	3,334.00	0.00	
6010.120	Benefits Long Term Disability	404.00	410.00	410.00	(6.00)	-1%	0.00	0.00	
6010.130	Benefits Life Insurance	458.00	465.00	465.00	(7.00)	-2%	0.00	0.00	
6010.140	Benefits FSA & PSA Admin and EAP Program	496.00	503.00	503.00	(7.00)	-1%	86.68	0.00	
6010.150	Benefits Retirement Administration Fee	518.00	525.00	525.00	(7.00)	-1%	113.80	0.00	
6010.900	Benefits OPEB contribution	16,973.00	18,105.00	18,105.00	(1,132.00)	-6%	9,052.50	0.00	
Account Classification Total: PERS SVCS - Personnel Services		\$434,969.00	\$391,799.00	\$391,799.00	\$43,170.00	11%	\$146,110.06	\$240,154.23	
SUPP & MAT - Supplies & Materials									
6100.010	Administrative Expense Administrative Expenses	0.00	100.00	100.00	(100.00)	-100%	0.00	20.71	
6100.100	Administrative Expense Dues, Licenses & Subscriptions	1,000.00	1,500.00	1,500.00	(500.00)	-33%	0.00	650.00	
6100.190	Administrative Expense Office Supplies	1,000.00	1,250.00	1,250.00	(250.00)	-20%	190.05	3,492.51	
6110.020	Supplies & Equipment Animal Food	8,000.00	8,000.00	8,000.00	0.00	0%	1,601.41	5,580.40	
6110.025	Supplies & Equipment Animal Transport Containers	500.00	600.00	600.00	(100.00)	-17%	0.00	0.00	
6110.045	Supplies & Equipment Medication/Supplements	1,000.00	0.00	0.00	1,000.00	N/A	0.00	0.00	new account-decreased others help offset
6110.055	Supplies & Equipment Animal Supplies	1,000.00	0.00	0.00	1,000.00	N/A	0.00	0.00	new account-decreased others to help offset
6110.070	Supplies & Equipment CO2 for Chambers	20,000.00	17,000.00	17,000.00	3,000.00	18%	10,739.31	20,774.59	increased to offset vendor annual increase
6110.135	Supplies & Equipment Fuel for Incinerator	4,500.00	6,000.00	6,000.00	(1,500.00)	-25%	1,845.87	2,069.97	decreased to meet FY26 expected expense
6110.160	Supplies & Equipment Investigation Supplies	3,500.00	0.00	0.00	3,500.00	N/A	0.00	0.00	new account-decreased others to help offset
6110.290	Supplies & Equipment Other Office Equip	0.00	200.00	200.00	(200.00)	-100%	0.00	1,374.20	
6110.315	Supplies & Equipment Rabies Clinic Supplies	5,000.00	5,000.00	5,000.00	0.00	0%	1,340.84	2,521.85	
6110.395	Supplies & Equipment Spay and Neuter Supplies	7,000.00	7,500.00	7,500.00	(500.00)	-7%	0.00	0.00	
6110.430	Supplies & Equipment Traps	2,500.00	2,953.00	2,953.00	(453.00)	-15%	0.00	2,874.16	
6130.010	Equipment Maintenance Copier Lease	900.00	900.00	900.00	0.00	0%	210.96	632.88	
6150.040	Uniforms & Personal Equipment Uniform Allowance	4,250.00	4,250.00	4,250.00	0.00	0%	2,849.98	3,949.70	

Expenditures			1101 Sheriff Office Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
	6150.050	Uniforms & Personal Equipment Uniforms	7,000.00	7,000.00	7,000.00	0.00	0%	0.00	2,218.70	
Account Classification Total: SUPP & MAT - Supplies & Materials			\$67,150.00	\$62,253.00	\$62,253.00	\$4,897.00	8%	\$18,778.42	\$46,159.67	
MAINT & SVCS - Maintenance & Services										
	6530.120	Consulting Services Rabies Clinic	1,000.00	1,000.00	1,000.00	0.00	0%	200.00	600.00	
	6530.160	Consulting Services Veterinary Services	18,000.00	18,000.00	18,000.00	0.00	0%	1,005.27	6,772.54	
	6530.165	Consulting Services Vet Services - Spay & Neuter	6,000.00	6,000.00	6,000.00	0.00	0%	0.00	0.00	
	6540.020	Vehicle Operating Expenses Fuel - WC Fleet	20,000.00	17,000.00	17,000.00	3,000.00	18%	5,496.29	15,181.06	Estimated increases in fuel expenses
	6540.030	Vehicle Operating Expenses Vehicle Maintenance	10,000.00	10,000.00	10,000.00	0.00	0%	3,255.85	4,843.96	
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	5,000.00	5,000.00	5,000.00	0.00	0%	0.00	2,039.33	
	6550.028	Building Site Expenses Cable	1,320.00	1,440.00	1,440.00	(120.00)	-8%	464.95	1,082.68	
	6550.030	Building Site Expenses Carpet/VCT Cleaning	1,200.00	1,200.00	1,200.00	0.00	0%	357.20	499.00	
	6550.040	Building Site Expenses Cleaning Contract	2,500.00	3,000.00	3,000.00	(500.00)	-17%	975.04	2,228.07	
	6550.050	Building Site Expenses Custodial Supplies	600.00	600.00	600.00	0.00	0%	98.28	305.93	
	6550.060	Building Site Expenses Electricity	7,200.00	7,200.00	7,200.00	0.00	0%	2,709.69	6,505.51	
	6550.080	Building Site Expenses Fire Alarm Testing	360.00	360.00	360.00	0.00	0%	0.00	351.67	
	6550.081	Building Site Expenses Fire Extinguishers	300.00	300.00	300.00	0.00	0%	0.00	31.50	
	6550.090	Building Site Expenses General Maintenance Repairs	8,500.00	8,500.00	8,500.00	0.00	0%	618.56	5,490.55	
	6550.120	Building Site Expenses Heating Propane	5,000.00	5,000.00	5,000.00	0.00	0%	433.76	2,108.83	
	6550.130	Building Site Expenses Incinerator Expense	500.00	1,200.00	1,200.00	(700.00)	-58%	0.00	0.00	
	6550.180	Building Site Expenses Pest Control/Termite Insp	360.00	300.00	300.00	60.00	20%	142.00	312.40	
	6550.220	Building Site Expenses Security Alarm Monitoring	360.00	230.00	230.00	130.00	57%	127.25	204.00	
	6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	1,200.00	1,400.00	1,400.00	(200.00)	-14%	0.00	1,180.00	
	6550.242	Building Site Expenses Sewage Pump Monitoring	300.00	200.00	200.00	100.00	50%	132.48	220.80	
	6550.270	Building Site Expenses Telephone	2,100.00	2,700.00	2,700.00	(600.00)	-22%	569.45	1,035.89	
	6550.280	Building Site Expenses Tipping Fees	150.00	150.00	150.00	0.00	0%	0.00	0.00	
	6550.300	Building Site Expenses Trash Removal	1,320.00	1,320.00	1,320.00	0.00	0%	362.56	968.00	
Account Total: MAINT & SVCS - Maintenance & Services			\$93,270.00	\$92,100.00	\$92,100.00	\$1,170.00	1%	\$16,948.63	\$51,961.72	
OTHR CHGS - Other Charges										
	7000.060	Travel, Training & Expense Educational Training	10,000.00	10,000.00	10,000.00	0.00	0%	0.00	8,596.53	
Account Classification Total: OTHR CHGS - Other Charges			\$10,000.00	\$10,000.00	\$10,000.00	\$0.00	0%	\$0.00	\$8,596.53	
CAP EQ - Capital Equipment										
	9010.060	Capital Equipment Other	0.00	0.00	48,800.00	0.00	N/A	37,781.00	0.00	
Account Classification Total: CAP EQ - Capital Equipment			\$0.00	\$0.00	\$48,800.00	\$0.00	0%	\$37,781.00	\$0.00	
Location Total: 040 - Animal Control			\$605,389.00	\$556,152.00	\$604,952.00	\$49,237.00	9%	\$219,618.11	\$346,872.15	
Department Total: 1101 - Sheriff's Office			\$20,385,451.00	\$17,280,865.00	\$17,769,481.00	\$3,104,586.00	18%	\$6,948,685.88	\$11,849,690.57	

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1101 - Sheriff's Office				
Location 030 - Sheriff				
Account 6100.030 - Administrative Expense Alcohol and Drug Testing				
100.1101.030.6100.030	Post-accident alcohol/drug testing	1.0000	500.00	500.00
	Account 6100.030 - Administrative Expense Alcohol and Drug Testing Totals	Transactions	1	\$500.00
Account 6100.050 - Administrative Expense Background Checks				
100.1101.030.6100.050	Background checks for new hires (SO, EMS)	1.0000	1,500.00	1,500.00
	Account 6100.050 - Administrative Expense Background Checks Totals	Transactions	1	\$1,500.00
Account 6100.055 - Administrative Expense Bond				
100.1101.030.6100.055	Bond Exchange	1.0000	350.00	350.00
	Account 6100.055 - Administrative Expense Bond Totals	Transactions	1	\$350.00
Account 6100.060 - Administrative Expense Books and Publications				
100.1101.030.6100.060	TBD	1.0000	1,500.00	1,500.00
	Account 6100.060 - Administrative Expense Books and Publications Totals	Transactions	1	\$1,500.00
Account 6100.080 - Administrative Expense Copier Supplies				
100.1101.030.6100.080	Copier supplies	1.0000	200.00	200.00
	Account 6100.080 - Administrative Expense Copier Supplies Totals	Transactions	1	\$200.00
Account 6100.100 - Administrative Expense Dues, Licenses & Subscriptions				
100.1101.030.6100.100	Chat GPT (CT)	12.0000	20.00	240.00
100.1101.030.6100.100	Crash Reconstruction Org	1.0000	1,000.00	1,000.00
100.1101.030.6100.100	FBI-LEEDA (RT, DD, LM, MS)	4.0000	50.00	200.00
100.1101.030.6100.100	FBI-NAA (BC, BR, GD)	3.0000	150.00	450.00
100.1101.030.6100.100	Int'l Assn of Chiefs of Police (agency, RT)	1.0000	1,500.00	1,500.00
100.1101.030.6100.100	Magloclen	1.0000	500.00	500.00
100.1101.030.6100.100	MD Sheriff's Assn (agency)	1.0000	2,000.00	2,000.00
100.1101.030.6100.100	MD Sheriff's Assn-(Command)	10.0000	200.00	2,000.00
100.1101.030.6100.100	NASRO memberships (SROs)	15.0000	50.00	750.00
100.1101.030.6100.100	Nat'l Rifle Assoc (DD)	1.0000	100.00	100.00
100.1101.030.6100.100	Nat'l Sheriff's Assoc	1.0000	1,000.00	1,000.00
100.1101.030.6100.100	Nat'l Tactical Officer's Assn (STAR)	18.0000	75.00	1,350.00
100.1101.030.6100.100	Notary Renew (CT)	1.0000	150.00	150.00
100.1101.030.6100.100	Public Employment Law	1.0000	250.00	250.00
100.1101.030.6100.100	TBD	1.0000	500.00	500.00
100.1101.030.6100.100	ZipGrade	1.0000	10.00	10.00
	Account 6100.100 - Administrative Expense Dues, Licenses & Subscriptions Totals	Transactions	16	\$12,000.00
Account 6100.110 - Administrative Expense Envelopes				
100.1101.030.6100.110	Envelopes	1.0000	1,000.00	1,000.00
	Account 6100.110 - Administrative Expense Envelopes Totals	Transactions	1	\$1,000.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1101 - Sheriff's Office				
Location 030 - Sheriff				
Account 6100.190 - Administrative Expense Office Supplies				
100.1101.030.6100.190	Binders, folders, markers, postits, clips, highlighters, etc	1.0000	19,100.00	19,100.00
100.1101.030.6100.190	Water cooler rental/maintenance	4.0000	225.00	900.00
	Account 6100.190 - Administrative Expense Office Supplies Totals	Transactions	2	\$20,000.00
Account 6100.210 - Administrative Expense Paper				
100.1101.030.6100.210	Paper	1.0000	5,000.00	5,000.00
	Account 6100.210 - Administrative Expense Paper Totals	Transactions	1	\$5,000.00
Account 6100.230 - Administrative Expense Postage & Freight				
100.1101.030.6100.230	Postage & freight	1.0000	200.00	200.00
	Account 6100.230 - Administrative Expense Postage & Freight Totals	Transactions	1	\$200.00
Account 6100.240 - Administrative Expense Printing Expense				
100.1101.030.6100.240	Business cards, citation/ticket/summons books, forms	1.0000	4,500.00	4,500.00
	Account 6100.240 - Administrative Expense Printing Expense Totals	Transactions	1	\$4,500.00
Account 6110.030 - Supplies & Equipment Bike Patrol Equipment				
100.1101.030.6110.030	Bike maintenance/replacements, helmets, uniform items	1.0000	7,500.00	7,500.00
	Account 6110.030 - Supplies & Equipment Bike Patrol Equipment Totals	Transactions	1	\$7,500.00
Account 6110.035 - Supplies & Equipment STAR Team Supplies & Equipment				
100.1101.030.6110.035	STAR Team-specific equipment & supplies, medic pay	1.0000	33,000.00	33,000.00
	Account 6110.035 - Supplies & Equipment STAR Team Supplies & Equipment Totals	Transactions	1	\$33,000.00
Account 6110.050 - Supplies & Equipment Camera Equipment				
100.1101.030.6110.050	BWC pymt 4/5	1.0000	301,182.95	301,182.95
100.1101.030.6110.050	Fleet pymt 4/5	1.0000	110,359.19	110,359.19
100.1101.030.6110.050	Misc accessories, tools	1.0000	8,457.86	8,457.86
	Account 6110.050 - Supplies & Equipment Camera Equipment Totals	Transactions	3	\$420,000.00
Account 6110.080 - Supplies & Equipment Computer Repairs & Supplies				
100.1101.030.6110.080	Speakers, mice, misc accessories and equipment	1.0000	2,500.00	2,500.00
	Account 6110.080 - Supplies & Equipment Computer Repairs & Supplies Totals	Transactions	1	\$2,500.00
Account 6110.090 - Supplies & Equipment Computers & Printers				
100.1101.030.6110.090	Laptop for new position	2.0000	2,100.00	4,200.00
100.1101.030.6110.090	Laptop tote for new position	2.0000	20.00	40.00
100.1101.030.6110.090	Monitors for new position	4.0000	175.00	700.00
100.1101.030.6110.090	Replace end-of-life computers (desktops)	3.0000	1,370.00	4,110.00
100.1101.030.6110.090	Replace end-of-life computers (laptops)	2.0000	2,100.00	4,200.00
100.1101.030.6110.090	Replace end-of-life computers (mini computers)	11.0000	440.00	4,840.00
100.1101.030.6110.090	Replace end-of-life MDTs	6.0000	3,800.00	22,800.00
	Account 6110.090 - Supplies & Equipment Computers & Printers Totals	Transactions	7	\$40,890.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1101 - Sheriff's Office				
Location 030 - Sheriff				
Account 6110.125 - Supplies & Equipment Equipment Maintenance & Repair				
100.1101.030.6110.125	Equipment maintenance & repair	1.0000	4,500.00	4,500.00
	Account 6110.125 - Supplies & Equipment Equipment Maintenance & Repair Totals	Transactions	1	\$4,500.00
Account 6110.160 - Supplies & Equipment Investigation Supplies				
100.1101.030.6110.160	Evidence bags, crime scene tape, vehicle tows, etc	1.0000	5,000.00	5,000.00
	Account 6110.160 - Supplies & Equipment Investigation Supplies Totals	Transactions	1	\$5,000.00
Account 6110.180 - Supplies & Equipment K9 Expense				
100.1101.030.6110.180	Vet care, medications, boarding, crates, leashes	1.0000	20,000.00	20,000.00
	Account 6110.180 - Supplies & Equipment K9 Expense Totals	Transactions	1	\$20,000.00
Account 6110.190 - Supplies & Equipment Law Enforcement Equipment				
100.1101.030.6110.190	forensic camera	1.0000	50,000.00	50,000.00
100.1101.030.6110.190	handguns, rifles, cuffs, stop sticks, earpieces, flashlights	1.0000	75,494.00	75,494.00
100.1101.030.6110.190	pneumatic breach tool	1.0000	40,000.00	40,000.00
100.1101.030.6110.190	taser bundle-pymt 4/5	1.0000	10,169.04	10,169.04
100.1101.030.6110.190	taser bundle-pymt 4/5	1.0000	10,536.96	10,536.96
100.1101.030.6110.190	taser bundle-pymt 4/5	1.0000	13,800.00	13,800.00
100.1101.030.6110.190	taser cartridges	1.0000	25,000.00	25,000.00
	Account 6110.190 - Supplies & Equipment Law Enforcement Equipment Totals	Transactions	7	\$225,000.00
Account 6110.245 - Supplies & Equipment Mobile Phones				
100.1101.030.6110.245	Mobile phone bills/replacements	12.0000	4,500.00	54,000.00
	Account 6110.245 - Supplies & Equipment Mobile Phones Totals	Transactions	1	\$54,000.00
Account 6110.270 - Supplies & Equipment Office Equipment Repairs				
100.1101.030.6110.270	Office equipment repairs	1.0000	500.00	500.00
	Account 6110.270 - Supplies & Equipment Office Equipment Repairs Totals	Transactions	1	\$500.00
Account 6110.280 - Supplies & Equipment Office Furniture				
100.1101.030.6110.280	chairs, files	1.0000	7,500.00	7,500.00
	Account 6110.280 - Supplies & Equipment Office Furniture Totals	Transactions	1	\$7,500.00
Account 6110.290 - Supplies & Equipment Other Office Equipment				
100.1101.030.6110.290	replace fingerprint machine (support no longer available)	1.0000	15,000.00	15,000.00
100.1101.030.6110.290	TBD	1.0000	1,500.00	1,500.00
	Account 6110.290 - Supplies & Equipment Other Office Equipment Totals	Transactions	2	\$16,500.00
Account 6110.297 - Supplies & Equipment Community Policing Supplies				
100.1101.030.6110.297	Promotional giveaways, event/homeless outreach supplies	1.0000	5,750.00	5,750.00
	Account 6110.297 - Supplies & Equipment Community Policing Supplies Totals	Transactions	1	\$5,750.00

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1101 - Sheriff's Office				
Location 030 - Sheriff				
Account 6130.010 - Equipment Maintenance Copier Lease				
100.1101.030.6130.010	Copier lease	12.0000	350.00	4,200.00
	Account 6130.010 - Equipment Maintenance Copier Lease Totals	Transactions	1	\$4,200.00
Account 6130.020 - Equipment Maintenance Equipment Annual Maint Contr.				
100.1101.030.6130.020	Radar certifications	1.0000	5,000.00	5,000.00
	Account 6130.020 - Equipment Maintenance Equipment Annual Maint Contr. Totals	Transactions	1	\$5,000.00
Account 6130.040 - Equipment Maintenance MILES Computer Chg/MDT User Fees				
100.1101.030.6130.040	MDT user fees	12.0000	3,875.00	46,500.00
	Account 6130.040 - Equipment Maintenance MILES Computer Chg/MDT User Fees Totals	Transactions	1	\$46,500.00
Account 6130.060 - Equipment Maintenance Software Licensing				
100.1101.030.6130.060	CellHawk (phone investigation software)	1.0000	6,000.00	6,000.00
100.1101.030.6130.060	TBD	1.0000	4,000.00	4,000.00
	Account 6130.060 - Equipment Maintenance Software Licensing Totals	Transactions	2	\$10,000.00
Account 6130.070 - Equipment Maintenance Software Maintenance Agreements				
100.1101.030.6130.070	Blue Peak Asset Tracking, Doc Mgmt, FTO, Skills Mgr	1.0000	6,500.00	6,500.00
100.1101.030.6130.070	CAPWIN	1.0000	16,540.00	16,540.00
100.1101.030.6130.070	Caseguard	1.0000	8,000.00	8,000.00
100.1101.030.6130.070	Cellebrite	1.0000	15,750.00	15,750.00
100.1101.030.6130.070	CentralSquare	1.0000	60,000.00	60,000.00
100.1101.030.6130.070	Crash Data Group	1.0000	1,500.00	1,500.00
100.1101.030.6130.070	ERAD	1.0000	3,000.00	3,000.00
100.1101.030.6130.070	IA Pro	1.0000	8,700.00	8,700.00
100.1101.030.6130.070	InTime	1.0000	20,000.00	20,000.00
100.1101.030.6130.070	Lexipol	1.0000	35,000.00	35,000.00
100.1101.030.6130.070	LinX	1.0000	2,000.00	2,000.00
100.1101.030.6130.070	LiveScan	1.0000	2,000.00	2,000.00
100.1101.030.6130.070	MAGNET Forensics	1.0000	4,500.00	4,500.00
100.1101.030.6130.070	OCV Sheriff App	1.0000	5,000.00	5,000.00
100.1101.030.6130.070	TBD (in case of unknown vendor increases)	1.0000	5,010.00	5,010.00
100.1101.030.6130.070	TrafficSuite	1.0000	1,500.00	1,500.00
	Account 6130.070 - Equipment Maintenance Software Maintenance Agreements Totals	Transactions	16	\$195,000.00
Account 6150.010 - Uniforms & Personal Equipment Bullet Proof Vests				
100.1101.030.6150.010	BPVs for new hires, replacements for end-of-life vests	1.0000	49,000.00	49,000.00
	Account 6150.010 - Uniforms & Personal Equipment Bullet Proof Vests Totals	Transactions	1	\$49,000.00
Account 6150.040 - Uniforms & Personal Equipment Uniform Allowance				
100.1101.030.6150.040	Footwear allowance	95.0000	150.00	14,250.00

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1101 - Sheriff's Office				
Location 030 - Sheriff				
Account 6150.040 - Uniforms & Personal Equipment Uniform Allowance				
100.1101.030.6150.040	Uniform allowance	95.0000	700.00	66,500.00
	Account 6150.040 - Uniforms & Personal Equipment Uniform Allowance Totals	Transactions	2	\$80,750.00
Account 6150.050 - Uniforms & Personal Equipment Uniforms				
100.1101.030.6150.050	Pants, shirts, jackets, badges, belts, hats, alterations	1.0000	100,000.00	100,000.00
	Account 6150.050 - Uniforms & Personal Equipment Uniforms Totals	Transactions	1	\$100,000.00
Account 6150.060 - Uniforms & Personal Equipment Ammunition				
100.1101.030.6150.060	Ammunition	1.0000	84,500.00	84,500.00
	Account 6150.060 - Uniforms & Personal Equipment Ammunition Totals	Transactions	1	\$84,500.00
Account 6510.085 - Legal Services Other Legal Expenses				
100.1101.030.6510.085	Legal expenses	1.0000	15,000.00	15,000.00
	Account 6510.085 - Legal Services Other Legal Expenses Totals	Transactions	1	\$15,000.00
Account 6530.050 - Consulting Services Crisis/Fitness for Duty				
100.1101.030.6530.050	Post-injury physicals, fit for duty physicals	1.0000	6,500.00	6,500.00
	Account 6530.050 - Consulting Services Crisis/Fitness for Duty Totals	Transactions	1	\$6,500.00
Account 6530.090 - Consulting Services Pre-Employment Physicals				
100.1101.030.6530.090	Pre-employment physicals	1.0000	7,000.00	7,000.00
	Account 6530.090 - Consulting Services Pre-Employment Physicals Totals	Transactions	1	\$7,000.00
Account 6530.115 - Consulting Services Psychological Services				
100.1101.030.6530.115	Psychological services	1.0000	65,000.00	65,000.00
	Account 6530.115 - Consulting Services Psychological Services Totals	Transactions	1	\$65,000.00
Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet				
100.1101.030.6540.020	Fuel for operations	1.0000	400,000.00	400,000.00
	Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet Totals	Transactions	1	\$400,000.00
Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance				
100.1101.030.6540.030	Vehicle maintenance, repair, accident tows, washes, tires, etc	1.0000	175,000.00	175,000.00
	Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance Totals	Transactions	1	\$175,000.00
Account 6540.040 - Vehicle Operating Expenses Vehicle Registration				
100.1101.030.6540.040	Registration for 10 new vehicles FY25	10.0000	100.00	1,000.00
	Account 6540.040 - Vehicle Operating Expenses Vehicle Registration Totals	Transactions	1	\$1,000.00
Account 6540.045 - Vehicle Operating Expenses Vehicle Repairs Outside				
100.1101.030.6540.045	Accident repair (2,500 deductible)	10.0000	2,500.00	25,000.00
	Account 6540.045 - Vehicle Operating Expenses Vehicle Repairs Outside Totals	Transactions	1	\$25,000.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1101 - Sheriff's Office				
Location 030 - Sheriff				
Account 6550.028 - Building Site Expenses Cable				
100.1101.030.6550.028	Cable	12.0000	95.00	1,140.00
	Account 6550.028 - Building Site Expenses Cable Totals	Transactions	1	\$1,140.00
Account 6550.060 - Building Site Expenses Electricity				
100.1101.030.6550.060	Electricity	12.0000	50.00	600.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$600.00
Account 6550.081 - Building Site Expenses Fire Extinguishers				
100.1101.030.6550.081	Upkeep/replacements - Office & patrol vehicles	1.0000	1,500.00	1,500.00
	Account 6550.081 - Building Site Expenses Fire Extinguishers Totals	Transactions	1	\$1,500.00
Account 6550.090 - Building Site Expenses General Maintenance Repairs				
100.1101.030.6550.090	General maintenance repairs	1.0000	7,000.00	7,000.00
	Account 6550.090 - Building Site Expenses General Maintenance Repairs Totals	Transactions	1	\$7,000.00
Account 6550.170 - Building Site Expenses Office Rent/Lease				
100.1101.030.6550.170	Office rent/lease-3 units	1.0000	3,000.00	3,000.00
	Account 6550.170 - Building Site Expenses Office Rent/Lease Totals	Transactions	1	\$3,000.00
Account 6550.270 - Building Site Expenses Telephone				
100.1101.030.6550.270	Telephone	12.0000	300.00	3,600.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	1	\$3,600.00
Account 6900.040 - Advertising Personnel Advertisements				
100.1101.030.6900.040	Nat'l Minority Update	1.0000	1,000.00	1,000.00
100.1101.030.6900.040	PoliceApp	12.0000	275.00	3,300.00
	Account 6900.040 - Advertising Personnel Advertisements Totals	Transactions	2	\$4,300.00
Account 7000.030 - Travel, Training & Expense Canine Training				
100.1101.030.7000.030	K9 & handlers mthly training, new K9 & handlers training	1.0000	35,000.00	35,000.00
	Account 7000.030 - Travel, Training & Expense Canine Training Totals	Transactions	1	\$35,000.00
Account 7000.040 - Travel, Training & Expense Continuing Education/Certificati				
100.1101.030.7000.040	Biannual Promotion process (internal)	1.0000	7,500.00	7,500.00
100.1101.030.7000.040	CVSA Investigator (MD)	4.0000	1,300.00	5,200.00
100.1101.030.7000.040	Defensive Tactics Instructor (MD)	2.0000	2,250.00	4,500.00
100.1101.030.7000.040	FBI Northwestern Leadership Academy (VA)	1.0000	5,000.00	5,000.00
100.1101.030.7000.040	First Line Supervisor (MD)	6.0000	1,250.00	7,500.00
100.1101.030.7000.040	FTO Certification (MD)	4.0000	750.00	3,000.00
100.1101.030.7000.040	JPX Instructor (MD)	4.0000	250.00	1,000.00
100.1101.030.7000.040	LEEMAC Instructor (MD)	4.0000	1,500.00	6,000.00
100.1101.030.7000.040	PIO (MD)	2.0000	800.00	1,600.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1101 - Sheriff's Office				
Location 030 - Sheriff				
Account 7000.040 - Travel, Training & Expense Continuing Education/Certificati				
100.1101.030.7000.040	STAR Team annual training (TBD-researching closest option)	18.0000	1,200.00	21,600.00
100.1101.030.7000.040	Supervisory Leadership (DE/MD/VA-not yet posted)	10.0000	800.00	8,000.00
100.1101.030.7000.040	Taser Instructor (DE/MD/VA-not yet posted)	4.0000	1,000.00	4,000.00
100.1101.030.7000.040	TBD (in case of cost discrepancy, other training opportunities)	1.0000	5,100.00	5,100.00
Account 7000.040 - Travel, Training & Expense Continuing Education/Certificati Totals		Transactions	13	\$80,000.00
Account 7000.060 - Travel, Training & Expense Educational Training				
100.1101.030.7000.060	1st Amendment for LE training (MD)	19.0000	300.00	5,700.00
100.1101.030.7000.060	1st Responders conference (MD)	4.0000	400.00	1,600.00
100.1101.030.7000.060	Defensive Tactics (funds are for supplies)	93.0000	50.00	4,650.00
100.1101.030.7000.060	FBI-LEEDA conference (MD)	6.0000	1,500.00	9,000.00
100.1101.030.7000.060	FBI-NA training (MD)	2.0000	2,000.00	4,000.00
100.1101.030.7000.060	IA Pro conference (AZ)	2.0000	2,500.00	5,000.00
100.1101.030.7000.060	IACP conference (CO)	2.0000	2,500.00	5,000.00
100.1101.030.7000.060	LEEMAC Training (funds are for supplies)	91.0000	50.00	4,550.00
100.1101.030.7000.060	NASRO conference (TX)	12.0000	2,750.00	33,000.00
100.1101.030.7000.060	National Tactical Officers Assoc conference (DC)	5.0000	2,000.00	10,000.00
100.1101.030.7000.060	Police Records Mgmt Training (online)	5.0000	500.00	2,500.00
100.1101.030.7000.060	Shot Show (NV)	2.0000	2,500.00	5,000.00
100.1101.030.7000.060	TBD (in case of cost discrepancies, other training opportunities)	1.0000	5,000.00	5,000.00
Account 7000.060 - Travel, Training & Expense Educational Training Totals		Transactions	13	\$95,000.00
Account 7000.090 - Travel, Training & Expense Firearms Training				
100.1101.030.7000.090	Firearms instructor training (PA)	2.0000	1,700.00	3,400.00
100.1101.030.7000.090	Other firearms training (MD, date TBD)	1.0000	7,600.00	7,600.00
Account 7000.090 - Travel, Training & Expense Firearms Training Totals		Transactions	2	\$11,000.00
Account 7000.100 - Travel, Training & Expense Meetings/Conferences/Shows				
100.1101.030.7000.100	1st Responders Conference in OC-cohost fee	1.0000	1,500.00	1,500.00
100.1101.030.7000.100	meetings/conferences/shows attended by Sheriff & CD	1.0000	5,000.00	5,000.00
Account 7000.100 - Travel, Training & Expense Meetings/Conferences/Shows Totals		Transactions	2	\$6,500.00
Account 7000.125 - Travel, Training & Expense Transport Expenses				
100.1101.030.7000.125	tolls, meals	1.0000	4,500.00	4,500.00
Account 7000.125 - Travel, Training & Expense Transport Expenses Totals		Transactions	1	\$4,500.00
Account 9010.010 - Capital Equipment New Vehicles				
100.1101.030.9010.010	AC climate-controlled van to replace end-of-life vehicle	1.0000	55,000.00	55,000.00
100.1101.030.9010.010	Tahoe PPV 2wd to replace end-of-life vehicles	6.0000	55,000.00	330,000.00
100.1101.030.9010.010	Tahoe PPV 4wd to replace end-of-life vehicle	3.0000	61,000.00	183,000.00
Account 9010.010 - Capital Equipment New Vehicles Totals		Transactions	3	\$568,000.00

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Expense Budget Transaction Report

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Report by Budget Transactions

Budget Year of 2026

Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund	100 - General Fund			
Department	1101 - Sheriff's Office			
Location	030 - Sheriff			
Account	9010.020 - Capital Equipment Public Safety Equipment			
100.1101.030.9010.020	PS equipment & labor for AC van	1.0000	37,500.00	37,500.00
100.1101.030.9010.020	PS equipment & labor for Tahoe 4x2	6.0000	28,500.00	171,000.00
100.1101.030.9010.020	PS equipment & labor for Tahoe 4x4	3.0000	28,500.00	85,500.00
Account 9010.020 - Capital Equipment Public Safety Equipment Totals		Transactions	3	\$294,000.00
Location 030 - Sheriff Totals		Transactions	136	\$3,273,980.00
Location	035 - Firearms Training Center			
Account	6110.340 - Supplies & Equipment Safety Program Equipment			
100.1101.035.6110.340	ear/eye protection, bug spray, first aid supplies, signage	1.0000	1,500.00	1,500.00
Account 6110.340 - Supplies & Equipment Safety Program Equipment Totals		Transactions	1	\$1,500.00
Account	6550.020 - Building Site Expenses Buildings & Grounds Maintenance			
100.1101.035.6550.020	Mower/golf cart upkeep & repair, berm upkeep	1.0000	2,260.00	2,260.00
Account 6550.020 - Building Site Expenses Buildings & Grounds Maintenance Totals		Transactions	1	\$2,260.00
Account	6550.028 - Building Site Expenses Cable			
100.1101.035.6550.028	Cable	12.0000	160.00	1,920.00
Account 6550.028 - Building Site Expenses Cable Totals		Transactions	1	\$1,920.00
Account	6550.060 - Building Site Expenses Electricity			
100.1101.035.6550.060	Electricity	12.0000	200.00	2,400.00
Account 6550.060 - Building Site Expenses Electricity Totals		Transactions	1	\$2,400.00
Account	6550.081 - Building Site Expenses Fire Extinguishers			
100.1101.035.6550.081	Fire extinguishers upkeep/replacements	1.0000	100.00	100.00
Account 6550.081 - Building Site Expenses Fire Extinguishers Totals		Transactions	1	\$100.00
Account	6550.090 - Building Site Expenses General Maintenance Repairs			
100.1101.035.6550.090	building upkeep/repairs	1.0000	7,000.00	7,000.00
Account 6550.090 - Building Site Expenses General Maintenance Repairs Totals		Transactions	1	\$7,000.00
Account	6550.200 - Building Site Expenses Portalets			
100.1101.035.6550.200	Portalet rental	12.0000	85.00	1,020.00
Account 6550.200 - Building Site Expenses Portalets Totals		Transactions	1	\$1,020.00
Account	6550.300 - Building Site Expenses Trash Removal			
100.1101.035.6550.300	Dumpster rental, dumping fees	12.0000	150.00	1,800.00
Account 6550.300 - Building Site Expenses Trash Removal Totals		Transactions	1	\$1,800.00
Account	7000.090 - Travel, Training & Expense Firearms Training			
100.1101.035.7000.090	targets (steel, paper, moving), frames, hardware	1.0000	3,000.00	3,000.00
Account 7000.090 - Travel, Training & Expense Firearms Training Totals		Transactions	1	\$3,000.00
Location 035 - Firearms Training Center Totals		Transactions	9	\$21,000.00

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund	100 - General Fund			
Department	1101 - Sheriff's Office			
Location	040 - Animal Control			
Account	6100.100 - Administrative Expense Dues, Licenses & Subscriptions			
100.1101.040.6100.100	MD Dept of Agriculture (facility license)	1.0000	150.00	150.00
100.1101.040.6100.100	MD Dept of Environment (operations license)	1.0000	550.00	550.00
100.1101.040.6100.100	PAWS (agency dues)	1.0000	100.00	100.00
100.1101.040.6100.100	TBD	1.0000	200.00	200.00
	Account 6100.100 - Administrative Expense Dues, Licenses & Subscriptions Totals	Transactions	4	\$1,000.00
Account	6100.190 - Administrative Expense Office Supplies			
100.1101.040.6100.190	Water cooler rental, water, folders, pens, postits, etc	1.0000	1,000.00	1,000.00
	Account 6100.190 - Administrative Expense Office Supplies Totals	Transactions	1	\$1,000.00
Account	6110.020 - Supplies & Equipment Animal Food			
100.1101.040.6110.020	Animal food	1.0000	8,000.00	8,000.00
	Account 6110.020 - Supplies & Equipment Animal Food Totals	Transactions	1	\$8,000.00
Account	6110.025 - Supplies & Equipment Animal Transport Containers			
100.1101.040.6110.025	transport cage repairs/replacements	1.0000	500.00	500.00
	Account 6110.025 - Supplies & Equipment Animal Transport Containers Totals	Transactions	1	\$500.00
Account	6110.045 - Supplies & Equipment Medication/Supplements			
100.1101.040.6110.045	medications, flea control, vitamins, supplements	1.0000	1,000.00	1,000.00
	Account 6110.045 - Supplies & Equipment Medication/Supplements Totals	Transactions	1	\$1,000.00
Account	6110.055 - Supplies & Equipment Animal Supplies			
100.1101.040.6110.055	beds, leashes, toys	1.0000	1,000.00	1,000.00
	Account 6110.055 - Supplies & Equipment Animal Supplies Totals	Transactions	1	\$1,000.00
Account	6110.070 - Supplies & Equipment CO2 for Chambers			
100.1101.040.6110.070	CO2 for chambers, FatalPlus solution	1.0000	20,000.00	20,000.00
	Account 6110.070 - Supplies & Equipment CO2 for Chambers Totals	Transactions	1	\$20,000.00
Account	6110.135 - Supplies & Equipment Fuel for Incinerator			
100.1101.040.6110.135	Incinerator fuel	1.0000	4,500.00	4,500.00
	Account 6110.135 - Supplies & Equipment Fuel for Incinerator Totals	Transactions	1	\$4,500.00
Account	6110.160 - Supplies & Equipment Investigation Supplies			
100.1101.040.6110.160	evidence bags, abused animal/puppy mill purchase	1.0000	3,500.00	3,500.00
	Account 6110.160 - Supplies & Equipment Investigation Supplies Totals	Transactions	1	\$3,500.00
Account	6110.315 - Supplies & Equipment Rabies Clinic Supplies			
100.1101.040.6110.315	rabies tags, flea control (at clinic)	1.0000	5,000.00	5,000.00
	Account 6110.315 - Supplies & Equipment Rabies Clinic Supplies Totals	Transactions	1	\$5,000.00
Account	6110.395 - Supplies & Equipment Spay and Neuter Supplies			
100.1101.040.6110.395	Surgery kits, medications, tranquilizers	1.0000	7,000.00	7,000.00
	Account 6110.395 - Supplies & Equipment Spay and Neuter Supplies Totals	Transactions	1	\$7,000.00

Expense Budget Transaction Report

Report by Budget Transactions

Budget Year of 2026

Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1101 - Sheriff's Office				
Location 040 - Animal Control				
Account 6110.430 - Supplies & Equipment Traps				
100.1101.040.6110.430	Wild animal traps upkeep/replacement	1.0000	2,500.00	2,500.00
	Account 6110.430 - Supplies & Equipment Traps Totals	Transactions	1	\$2,500.00
Account 6130.010 - Equipment Maintenance Copier Lease				
100.1101.040.6130.010	Copier lease	12.0000	75.00	900.00
	Account 6130.010 - Equipment Maintenance Copier Lease Totals	Transactions	1	\$900.00
Account 6150.040 - Uniforms & Personal Equipment Uniform Allowance				
100.1101.040.6150.040	Footwear allowance	5.0000	150.00	750.00
100.1101.040.6150.040	Uniform allowance	5.0000	700.00	3,500.00
	Account 6150.040 - Uniforms & Personal Equipment Uniform Allowance Totals	Transactions	2	\$4,250.00
Account 6150.050 - Uniforms & Personal Equipment Uniforms				
100.1101.040.6150.050	Uniforms	5.0000	1,400.00	7,000.00
	Account 6150.050 - Uniforms & Personal Equipment Uniforms Totals	Transactions	1	\$7,000.00
Account 6530.120 - Consulting Services Rabies Clinic				
100.1101.040.6530.120	Rabies clinic vet services	1.0000	1,000.00	1,000.00
	Account 6530.120 - Consulting Services Rabies Clinic Totals	Transactions	1	\$1,000.00
Account 6530.160 - Consulting Services Veterinary Services				
100.1101.040.6530.160	Vet services for cruelty cases and adoption needs	1.0000	18,000.00	18,000.00
	Account 6530.160 - Consulting Services Veterinary Services Totals	Transactions	1	\$18,000.00
Account 6530.165 - Consulting Services Vet Services - Spay & Neuter				
100.1101.040.6530.165	vet services spay/neuter clinics	1.0000	6,000.00	6,000.00
	Account 6530.165 - Consulting Services Vet Services - Spay & Neuter Totals	Transactions	1	\$6,000.00
Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet				
100.1101.040.6540.020	Fuel	1.0000	20,000.00	20,000.00
	Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet Totals	Transactions	1	\$20,000.00
Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance				
100.1101.040.6540.030	Vehicle maintenance/repairs	1.0000	10,000.00	10,000.00
	Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance Totals	Transactions	1	\$10,000.00
Account 6550.020 - Building Site Expenses Buildings & Grounds Maintenance				
100.1101.040.6550.020	Building upkeep/repairs, kennel upkeep/repairs	1.0000	5,000.00	5,000.00
	Account 6550.020 - Building Site Expenses Buildings & Grounds Maintenance Totals	Transactions	1	\$5,000.00
Account 6550.028 - Building Site Expenses Cable				
100.1101.040.6550.028	cable	12.0000	110.00	1,320.00
	Account 6550.028 - Building Site Expenses Cable Totals	Transactions	1	\$1,320.00

Expense Budget Transaction Report

1101

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1101 - Sheriff's Office				
Location 040 - Animal Control				
Account 6550.030 - Building Site Expenses Carpet/VCT Cleaning				
100.1101.040.6550.030	carpet cleaning, rug rental	12.0000	100.00	1,200.00
	Account 6550.030 - Building Site Expenses Carpet/VCT Cleaning Totals	Transactions	1	\$1,200.00
Account 6550.040 - Building Site Expenses Cleaning Contract				
100.1101.040.6550.040	cleaning services (contract)	1.0000	2,500.00	2,500.00
	Account 6550.040 - Building Site Expenses Cleaning Contract Totals	Transactions	1	\$2,500.00
Account 6550.050 - Building Site Expenses Custodial Supplies				
100.1101.040.6550.050	Custodial supplies	1.0000	600.00	600.00
	Account 6550.050 - Building Site Expenses Custodial Supplies Totals	Transactions	1	\$600.00
Account 6550.060 - Building Site Expenses Electricity				
100.1101.040.6550.060	Electricity-building, kennel, incinerator, euthanasia chamber	12.0000	600.00	7,200.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$7,200.00
Account 6550.080 - Building Site Expenses Fire Alarm Testing				
100.1101.040.6550.080	Fire alarm testing	1.0000	360.00	360.00
	Account 6550.080 - Building Site Expenses Fire Alarm Testing Totals	Transactions	1	\$360.00
Account 6550.081 - Building Site Expenses Fire Extinguishers				
100.1101.040.6550.081	Fire extinguisher upkeep/testing/replacement	1.0000	300.00	300.00
	Account 6550.081 - Building Site Expenses Fire Extinguishers Totals	Transactions	1	\$300.00
Account 6550.090 - Building Site Expenses General Maintenance Repairs				
100.1101.040.6550.090	building upkeep/repairs	1.0000	8,500.00	8,500.00
	Account 6550.090 - Building Site Expenses General Maintenance Repairs Totals	Transactions	1	\$8,500.00
Account 6550.120 - Building Site Expenses Heating Propane				
100.1101.040.6550.120	Heating propane	1.0000	5,000.00	5,000.00
	Account 6550.120 - Building Site Expenses Heating Propane Totals	Transactions	1	\$5,000.00
Account 6550.130 - Building Site Expenses Incinerator Expense				
100.1101.040.6550.130	incinerator upkeep/repair	1.0000	500.00	500.00
	Account 6550.130 - Building Site Expenses Incinerator Expense Totals	Transactions	1	\$500.00
Account 6550.180 - Building Site Expenses Pest Control/Termite Insp				
100.1101.040.6550.180	pest inspections/control	12.0000	30.00	360.00
	Account 6550.180 - Building Site Expenses Pest Control/Termite Insp Totals	Transactions	1	\$360.00
Account 6550.220 - Building Site Expenses Security Alarm Monitoring				
100.1101.040.6550.220	security alarm monitoring	12.0000	30.00	360.00
	Account 6550.220 - Building Site Expenses Security Alarm Monitoring Totals	Transactions	1	\$360.00

Expense Budget Transaction Report

1101

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1101 - Sheriff's Office				
Location 040 - Animal Control				
Account 6550.240 - Building Site Expenses Sewer Pump/Septic Tank Maint				
100.1101.040.6550.240	sewer pump/septic tank maintenance	12.0000	100.00	1,200.00
	Account 6550.240 - Building Site Expenses Sewer Pump/Septic Tank Maint Totals	Transactions	1	\$1,200.00
Account 6550.242 - Building Site Expenses Sewage Pump Monitoring				
100.1101.040.6550.242	sewer pump monitoring	12.0000	25.00	300.00
	Account 6550.242 - Building Site Expenses Sewage Pump Monitoring Totals	Transactions	1	\$300.00
Account 6550.270 - Building Site Expenses Telephone				
100.1101.040.6550.270	telephone	12.0000	175.00	2,100.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	1	\$2,100.00
Account 6550.280 - Building Site Expenses Tipping Fees				
100.1101.040.6550.280	Tipping fees	1.0000	150.00	150.00
	Account 6550.280 - Building Site Expenses Tipping Fees Totals	Transactions	1	\$150.00
Account 6550.300 - Building Site Expenses Trash Removal				
100.1101.040.6550.300	Trash removal	12.0000	110.00	1,320.00
	Account 6550.300 - Building Site Expenses Trash Removal Totals	Transactions	1	\$1,320.00
Account 7000.060 - Travel, Training & Expense Educational Training				
100.1101.040.7000.060	Training-mandated and professional development	1.0000	10,000.00	10,000.00
	Account 7000.060 - Travel, Training & Expense Educational Training Totals	Transactions	1	\$10,000.00
	Location 040 - Animal Control Totals	Transactions	43	\$170,420.00
	Department 1101 - Sheriff's Office Totals	Transactions	188	\$3,465,400.00
	Fund 100 - General Fund Totals	Transactions	188	\$3,465,400.00
	EXPENSES Totals	Transactions	188	\$3,465,400.00
	Grand Totals	Transactions	188	\$3,465,400.00

DEPARTMENT BUDGET SUMMARY

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

MISSION STATEMENT:

The Worcester County Sheriff's Office serves in numerous law enforcement and public safety capacities, including but not limited to: constitutional duties, individual courtroom security, Court House security, Government Center security, security escort for Treasurer's Office, extraditions across state lines, prisoner transports in and out of county and state, sex offender registrations and tracking, criminal investigations, civil processes, evictions, Sheriff's sales, Allied Law Enforcement agencies coordinations, traffic safety, control of County Fire Police, command of Animal Control, and oversight of the County Firearms Training Facility.

PROGRAM SERVICES: (STATISTICS)

•	Staffing is currently at 123 positions, broken down as 95 sworn personnel (85 FT, 10 PT), 28 Administrative (8 FT, 1 PT), Quartermaster (1 PT), Law Enforcement Support Specialists (2 FT), Evidence Manager (1 PT), Security Monitor (1 PT), Digital Forensic Technician (1 FT), Animal Control personnel (5 FT), ODAC (1 FT), and Crossing Guards (7 PT). Vacancies as of 01/21/2025 are 3 sworn positions (2 FT, 2 PT) and 3 civilian positions (2 FT, 1 PT). For FY26, we are requesting 2 new positions: 1 FT civilian position (Forensic Tech), 1 FT sworn position (Lieutenant), as well as 2 conversions from PT to FT: 1 civilian, 1 sworn, and 1 Civilian position reclass.
•	Three major items were the main focus for the Sheriff's Office for FY26. Firstly, our major focus is to bring our Sworn personnel's salaries up to competitive levels of similar allied agencies and industry standards. We feel we are presenting a fair request to this end. A second focus is the continued 'clean up' of our budgets. We have been busy pulling historical data and fine-tuning funding requests to bring GL lines funding closer to actual expected spend amounts. Due to this ongoing process, we are able to decrease our funds requests for numerous lines for FY26, and feel we are continuing on the path of creating a much cleaner and concise budget request each fiscal year. Activity identification and control of our overtime budget is another priority for us in FY26. With the implementation of inTime (a scheduling and time sheet software system) in July 2024, we are now able to differentiate overtime activities in a way we couldn't before. Report options allow us to maintain an awareness of overtime hours and costs per activity at any given time. This information will routinely be shared with Division Commanders, to ensure they are monitoring overtime usage in their specific divisions.

Statistical Data:

Description of Statistal Data	Actual FY2023	Actual FY2024	Estimate FY2025	Estimate FY2026
Road Patrol Calls for Service	44,202	46,101	45,988	48,000
Extraditions (Total Prisoners Transported)	239	61	249	65
Extraditions (Total Man Hours)	2,355	1,380	2,450	1,410
Warrants Processed	3,276	3,668	3,408	3,800
Warrants Served	1,115	572	1,160	605
Civil Papers Served	3,166	4,122	3,294	4,225
Protective Orders Served	1,322	1,358	1,375	1,490
Validations Completed	6,528	6,416	6,792	6,500
Double-checks Completed	4,115	6,416	4,281	6,500
Sex Offenders Tracked	89	93	93	105

DEPARTMENT BUDGET SUMMARY

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

Expenditures:

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Personnel Services	\$ 7,109,279	\$ 8,641,213	\$ 13,905,415	\$ 16,920,051	21.7%
Supplies & Materials	1,528,274	1,388,640	1,532,028	\$ 1,532,990	0.1%
Maintenance & Services	688,936	743,488	846,922	\$ 825,410	-2.5%
Other Charges	99,609	132,167	206,500	\$ 245,000	18.6%
Capital Outlay	175,992	461,170	790,000	\$ 862,000	9.1%
Total	\$ 9,602,090	\$ 11,366,678	\$ 17,280,865	\$ 20,385,451	18.0%

Staffing (Full Time Equivalent):

Position Title	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Sheriff	1.0	1.0	1.0	1.0	0.0%
Chief Deputy	1.0	1.0	1.0	1.0	0.0%
Operations Officer (Captain)	1.0	1.0	1.0	2.0	100.0%
Lieutenant	4.0	4.0	4.0	6.0	50.0%
Sergeant	8.0	8.0	8.0	8.0	0.0%
Corporal	10.0	10.0	10.0	13.0	30.0%
Deputy First Class	22.0	23.0	23.0	43.0	87.0%
Deputy	22.0	30.0	30.0	11.0	-63.3%
Deputy Trainee	0.0	0.0	0.0	1.0	100.0%
Heroin Coordinator/Analyst	1.0	1.0	1.0	1.0	0.0%
PT Deputy	21.0	14.9	14.9	8.7	-41.4%
Quartermaster (existing empl move)	0.6	0.6	0.6	0.6	0.0%
New position (Support Specialist)	2.0	2.0	2.0	2.0	0.0%
Digital Forensic Tech	1.0	1.0	1.0	1.0	0.0%
Forensic Tech	0.0	0.0	0.0	1.0	100.0%
Records Specialist 1	0.0	1.8	1.8	0.0	-100.0%
Records Specialist 2	0.0	4.0	4.0	5.0	25.0%
Records Specialist 3	0.0	1.0	1.0	1.0	0.0%
Executive Admin Asst for Command Staff	0.0	1.0	1.0	1.0	0.0%
Finance Administrator/Grant Coordinator	0.0	1.0	1.0	1.0	0.0%
Property Manager	0.7	0.7	0.7	1.0	42.9%
Security Monitor Non-Deputy	0.7	0.7	0.7	0.7	0.0%
Crossing Guard	3.6	3.6	3.6	3.6	0.0%
Animal Control Chief	1.0	1.0	1.0	1.0	0.0%
Animal Control Asst Chief	1.0	1.0	1.0	1.0	0.0%
Animal Control Officer	2.0	2.0	2.0	3.0	50.0%
Animal Control Kennel Attendant	0.8	1.0	1.0	0.0	-100.0%
Total	113.2	116.3	116.3	118.6	2.0%

DEPARTMENT BUDGET SUMMARY

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

Summary of Significant Budget Increase/Decrease Request

Description of Increase/Decrease	\$ Increase/Decrease	% Inc/(Dec)
For FY26, we focused heavily on the need to bring our Sworn personnel's salaries up to a level competitive with allied agencies and industry standards. In addition, we further examined each budget GL line to determine where we could responsibly decrease and increase funding to better the operational efficiency of the office. We were able to reduce the funding request in numerous lines to help offset increases in others.	\$ 3,104,586	18.0%

Contact Information

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

Sheriff overtime

			Approved FY2022	Approved FY2023	Approved FY2024	Approved FY2025	FY26 Request
OVERTIME BUDGET							
	sheriff overtime	6000.400	188,998	195,000	214,500	214,500	633,500
added to list FY26	Administrative	6000.400					17,500
added to list FY26	Investigations	6000.400					125,000
added to list FY26	Patrol	6000.400					100,000
added to list FY26	Support Services	6000.400					1,500
added to list FY26	Judicial Services	6000.400					70,000
added to list FY26	Human Resources	6000.400					30,000
added to list FY26	Community Outreach	6000.400					45,000
added to list FY26	STAR Team	6000.400					50,000
added to list FY26	Training	6000.400					25,000
added to list FY26	Schools	6000.400					165,000
added to list FY26	Range	6000.400					4,500
(re-did breakdowns for better clarification)	Admin Staff	6000.400	5,000	5,000	5,500	7,500	-
	Snow/hurricane	6000.400	4,000	4,000	4,000	4,000	-
	Special events	6000.400	80,000	80,000	88,000	88,000	-
	Range officer	6000.400	5,000	5,000	5,000	7,500	-
	OC Support	6000.400	44,000	44,000	44,000	44,000	-
	Star team	6000.400	27,500	27,500	27,500	27,500	-
	Bomb Threat	6000.400				-	-
	Air Show	6000.400				-	-
SUBTOTAL			354,498	360,500	388,500	393,000	633,500
ANIMAL CONTROL							
		6000.400	15,000	15,000	16,500	16,500	20,000
TOTAL			389,498	395,500	405,000	409,500	653,500

GRANTS/REIMB OVERTIME BUDGET

	Casino security	6000.410	-	-	-	7,500	17,250
	Secrets security	6000.410	50,000	50,000	50,000	75,000	50,000
	Other Agencies security	6000.410	6,482	6,482	6,482	1,500	75,000
	Tobacco Prevention - Health Dept	6000.410				5,000	7,500
	Sex Offender	6000.400	3,000	3,000	3,000	7,500	9,000
	Underage drinking- Health Dept	6000.410	2,000	2,000	2,000	5,000	5,000
	MD SHA Traffic Safety	6000.410					1,500
added to list FY26	Patrick Leahy BPV Reimb Grant						7,500
added to list FY26	Child Support Grant						7,500
added to list FY26	Police Protection Grant						200,000
SUBTOTAL			64,482	64,482	64,482	105,500	380,250

KENNEL PAY

OVERTIME KENNEL PAY	6000.450	80,288	80,288	88,317	88,317	75,000
TOTAL		534,268	540,270	557,799	603,317	1,108,750

REVENUE BUDGET		FY22 Budget	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget
	Sheriff Fees Contractual Services	5065.700	7,000	7,000	7,000	90,000
	Casino Security	5161	0	0	0	7,500
	Seacrets Security	5162	50,000	50,000	50,000	75,000
	Other Overtime Reimbursement	5065.990	0	0	0	4,000
	SHA Traffic Safety Grant	5541	1,500	1,500	1,500	1,500
	Heroin Coordinator	5762	50,615	50,615	50,615	52,000
added to list FY26	Sheriff's Fees-Paper	5065.100				
added to list FY26	Peddler's License	5065.200				
added to list FY26	Parking Fines	5065.300				
added to list FY26	Animal Shelter/License Fees	5065.400				
added to list FY26	Animal Shelter Revenue	5065.500				
added to list FY26	Sheriff's Fees-BWC	5065.800				
added to list FY27	Sheriff's Fees-Other	5065.990				
added to list FY26	Firearms Training Center fees	5090				

OT Detail by Division**Administrative:**

- OT accrued by Command Staff (that doesn't fall into a specific division)
- OT accrued by Finance Administrator
- OT accrued by Executive Asst to Sheriff & Command Staff

Investigations:

- Administrative
- Assist Other Agency
- CBI Callout
- CET Callout
- CID On Call
- Court
- FTO Paperwork
- Investigation
- Report Writing
- Staff Meeting
- Other Than Above

Patrol:

- Administrative
- Court
- Coverage – Sick
- Coverage – Training
- Coverage – Vacation
- Coverage – Vacant
- FTO Paperwork
- Investigation
- Late Arrest
- Late Call for Service
- Ocean City Support
- Report Writing
- Special Assignment
- Staff Meeting
- Other Than Above

Support Services:

- Administrative
- Property Room
- Records
- Other Than Above

Judicial Services:

- Administrative
- Court Security
- Extradition
- FTO Paperwork
- Investigation
- Late Arrest
- Late Call for Service
- Report Writing
- Sex Offender Unit
- Special Assignment
- Transport
- Other Than Above

Human Resources:

- Administrative
- Late Call for Service
- PIO On Call
- PIO Call Out
- Rangemaster
- Special Assignment
- Other Than Above

Community Outreach: Community Events

STAR Team: STAR Mission

Training: Training

Schools:

- Administrative
- FTO Paperwork
- School Safety
- Staff Meeting
- Other Than Above

Range: Range Officer

Animal Control:

- On Call
- Late Call for Service
- Other Than Above

WORCESTER COUNTY
PERSONAL COMPUTER FORM
FY2026

Department/Agency Name: Sheriff's Office

Department No. 1101

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

<u>N or R</u>	<u>Description:</u>	<u>Qty:</u>	<u>Cost:</u>	<u>Total:</u>	
R-11	Mini Computer	MinisForum Mini Dektop	11	\$440	\$4,840
R-2	Laptop**	Dell Latitude w/docking **	4	\$2,100	\$8,400
N-2	** with docking station				
	Laptop only	Laptop w/o docking stn		\$1,800	\$0
R-3	Desktop w/dual video card	Dell Optiplex ***	3	\$1,370	\$4,110
	***does not include monitor				
	Docking Station	Dell Dock Station Replicator		\$300	\$0
N-4	24" Monitor	Single Monitor	4	\$175	\$700
	32" Monitor	Single Monitor		\$280	\$0
N-2	Laptop Tote	Laptop Canvas Tote	2	\$20	\$40
	Adobe Acrobat	Standard Software		\$240	\$0
	MDT's Sheriff	MDT Computers no docks		\$3,800	\$0

TOTAL TO KEY TO ACCOUNT 6110.090

\$18,090

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

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

Reason:

Computer # (i.e. WCIT0001):

R - per IT's recommendations

N - 2 new positions (1 sworn, 1 civilian)

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

WORCESTER COUNTY

PERSONAL COMPUTER FORM FY2026

Department/Agency Name: Sheriff's Office

Department No. 1101

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

<u>N or R</u>	<u>Description:</u>	<u>Qty:</u>	<u>Cost:</u>	<u>Total:</u>
<u> </u> Mini Computer	<u>MinisForum Mini Dektop</u>	<u> </u>	<u>\$440</u>	<u>\$0</u>
<u> </u> Laptop** ** with docking station	<u>Dell Latitude w/docking **</u>	<u> </u>	<u>\$2,100</u>	<u>\$0</u>
<u>R-5</u> MCTs w/Docks	<u>MCTs w/Docks</u>	<u>6</u>	<u>\$3,800</u>	<u>\$22,800</u>
<u>N-1</u> Desktop w/dual video card ***does not include monitor	<u>Dell Optiplex ***</u>	<u> </u>	<u>\$1,370</u>	<u>\$0</u>
<u> </u> Docking Station	<u>Dell Dock Station Replicator</u>	<u> </u>	<u>\$300</u>	<u>\$0</u>
<u> </u> 24" Monitor	<u>Single Monitor</u>	<u> </u>	<u>\$175</u>	<u>\$0</u>
<u> </u> 32" Monitor	<u>Single Monitor</u>	<u> </u>	<u>\$280</u>	<u>\$0</u>
<u> </u> Laptop Tote	<u>Laptop Canvas Tote</u>	<u> </u>	<u>\$20</u>	<u>\$0</u>
<u> </u> Adobe Acrobat	<u>Standard Software</u>	<u> </u>	<u>\$240</u>	<u>\$0</u>
TOTAL TO KEY TO ACCOUNT 6110.090				<u>\$22,800</u>

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

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

Reason:

Computer # (i.e. WCIT0001):

R-per IT/LT Larmore recommendation

N - 1 new sworn position

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

WORCESTER COUNTY
CAPITAL EQUIPMENT REQUEST
FY 2026

Department/Agency Name: Sheriff

Department No. 1101

Priority Number	Account Number	Item	Estimated Cost	New or Replacement	Justification or Explanation
1	1	9010.010	\$55,000	Replacement	17 year old vehicle. Replace with Vehicle capable of carrying multiple animals in climate controlled environment
2	1	9010.010	\$61,000	Replacement	9 year old vehicle with high miles
3	1	9010.010	\$61,000	Replacement	9 year old vehicle with high miles
4	1	9010.010	\$61,000	Replacement	9 year old vehicle with high miles
5	1	9010.010	\$55,000	Replacement	9 year old vehicle with high miles & idle hours (K9 vehicle)
6	1	9010.010	\$55,000	Replacement	8 year old vehicle with high miles
7	1	9010.010	\$55,000	Replacement	7 year old vehicle near end of useful mileage for sedan type vehicle. Transmission needs to be replaced.
8	1	9010.010	\$55,000	New	New Pin - LT
9	1	9010.010	\$55,000	New	Converted Pin - Sworn PT-FT
10	1	9010.010	\$55,000	New	New Pin - Forensic Tech
TOTAL REQUEST			\$ 568,000		

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

Worcester County

Vehicle Request Form
FY 2026Department/Agency Name: SheriffDepartment No. 100.1101

#	New key (N) or Replacement key (R)	VEHICLE TO BE REPLACED							VEHICLE REQUEST			
		Serial Number	Model Year	Make of Vehicle	Model of Vehicle	Actual Odometer Reading 1/1/25	Estimated Odometer Reading 6/30/2025	Estimated Annual Maintenance & Repair	Vehicle Replacement Type	Vehicle Replacement Size	Estimated Vehicle Purchase Price *	What is the proposed use and does this vehicle require a radio, laptop or tablet dock?
1	R	1FTRF12W68KC27500	2008	Ford	F-150	119,373	130,000	\$3,500	VAN	Full	\$55,000	Multi-Animal Climate Controlled Animal Cont.
2	R	1GNLCDEC1GR405456	2016	Chev	PPV Tahoe	197,609	202,000	\$3,000	PPV 4X4	Full	\$61,000	Patrol
3	R	1GNLCDEC2GR405322	2016	Chev	PPV Tahoe	193,311	205,000	\$3,000	PPV 4X4	Full	\$61,000	Patrol
4	R	1GNLCDEC3GR405328	2016	Chev	PPV Tahoe	192,977	203,000	\$3,000	PPV 4X4	Full	\$61,000	Patrol
5	R	1GNLCDEC6GR405520	2016	Chev	PPV Tahoe	145,936	160,000	\$3,000	PPV 4X2	Full	\$55,000	K-9 Patrol
6	R	1GNLCDEC4HR203258	2017	Chev	PPV Tahoe	199,899	207,000	\$3,000	PPV 4X2	Full	\$55,000	Patrol
7	R	2G11X5S39J9146949	2018	Chev	Impala	140,520	155,000	\$8,000	PPV 4X2	Full	\$55,000	Transmission Replacement needed.
8	N								PPV 4X2		\$55,000	New PIN
9	N								PPV 4X2		\$55,000	Converted PIN
10	N								PPV 4X2		\$55,000	New Forensics PIN
Total this page								\$26,500			\$568,000	

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

Worcester County**Completed By:** Lieutenant Christopher Larmore

Department	Vehicle Identification #	Make	Year	Model	Mileage
Sheriff	1GNLC2E05CR169138	Chev	2012	TAHOE	261191
Sheriff	1GNLC2E03CR169140	Chev	2012	TAHOE	255258
Sheriff	1GNLC2E06DR313975	Chev	2013	TAHOE	243899
Sheriff	1GNLC2EC7FR604935	Chev	2015	TAHOE	242468
Sheriff	1GNLC2E06DR218154	Chev	2013	TAHOE	241300
Sheriff	1GNLC2EC8FR606421	Chev	2015	TAHOE	228819
Sheriff	1GNSK2E00ER189671	Chev	2014	TAHOE SSV	215040
Sheriff	1GNLCDEC5GR316473	Chev	2016	TAHOE	207700
Sheriff	1GNLC2EC5FR607963	Chev	2015	TAHOE	200690
Sheriff	1GNLCDEC4HR203258	Chev	2017	TAHOE	199899
Sheriff	1GNLCDEC1GR405456	Chev	2016	TAHOE	197609
Sheriff	1GNLCDEC2GR405322	Chev	2016	TAHOE	193311
Sheriff	1GNLCDEC3GR405328	Chev	2016	TAHOE	192977
Sheriff	1FMJU1GT2GEF29697	Ford	2016	EXPEDITION	180668
Sheriff	1GNLCDEC2JR245790	Chev	2018	TAHOE	169259
Sheriff	1GNLCDEC2HR205333	Chev	2017	TAHOE	166000
Sheriff	1GNLCDEC6JR246070	Chev	2018	TAHOE	162884
Sheriff	1GNLCDEC9HR206379	Chev	2017	TAHOE	153930
Sheriff	1GNSK3EC9FR571165	Chev	2015	TAHOE SSV	153347
Sheriff	1GNLCDEC9HR206401	Chev	2017	TAHOE	151175
Sheriff	1GNLC2EC3FR603958	Chev	2015	TAHOE	151150
Sheriff	1GNSKDEC8KR281872	Chev	2019	TAHOE 4	148809
Sheriff	1GNLCDEC6GR405520	Chev	2016	TAHOE	145936
Sheriff	1C4SDJFT3FC796271	Dodge	2015	Durango	142293
Sheriff	2G11X5S39J9146949	Chev	2018	IMPALA	140520
Sheriff	1GNSKDEC3LR233343	Chev	2020	TAHOE 4	139845
Sheriff	1GNLCDEC5JR245167	Chev	2018	TAHOE	137562
Sheriff	1GCIKVC3EF166151	Chev	2014	SILVERADO 4	134072
Sheriff	1GNLCDEC6HR203262	Chev	2017	TAHOE	130502
Sheriff	1GNLCDEC8KR282019	Chev	2019	TAHOE	129893
Sheriff	1GNSKDEC1HR217620	Chev	2017	TAHOE 4	128320
Sheriff	1GNSK2E08ER189532	Chev	2014	TAHOE SSV	127092
Sheriff	1GNLCDEC1KR280354	Chev	2019	TAHOE	124958
Sheriff	1GNLC2EC3FR606004	Chev	2015	TAHOE	120579
Sheriff	2G11X5S34J9145482	Chev	2018	IMPALA	113012
Sheriff	1GNLCDEC5HR205357	Chev	2017	TAHOE	109573
Sheriff	1GNSKDEC4KR267905	Chev	2019	TAHOE 4	106299
Sheriff	1GNLCDEC4KR300077	Chev	2019	TAHOE	105367
Sheriff	1GNLCDEC1KR280242	Chev	2019	TAHOE	102431
Sheriff	1GNLCDEC2KR280282	Chev	2019	TAHOE	101178
Sheriff	2G11X5S39K9129571	Chev	2019	IMPALA	100757
Sheriff	1GNLCDEC4LR235801	Chev	2020	TAHOE	99273

Worcester County**Completed By:** Lieutenant Christopher Larmore

Department	Vehicle Identification #	Make	Year	Model	Mileage
Sheriff	1GNSKDEC0KR280604	Chev	2019	TAHOE 4	97188
Sheriff	1GNSKDEC5LR233313	Chev	2020	TAHOE 4	96105
Sheriff	1GNLCDEC5LR235211	Chev	2020	TAHOE	93311
Sheriff	1FDXE45F7YHA94505	Ford	2000	Ambo	89000
Sheriff	1GNLCDEC3LR235191	Chev	2020	TAHOE	84277
Sheriff	1GNSKDEC0KR270042	Chev	2019	TAHOE 4	83295
Sheriff	1GNSKDEC5KR281926	Chev	2019	TAHOE 4	81831
Sheriff	1GNLCDEC0KR387458	Chev	2019	TAHOE	81110
Sheriff	2G11X5S30J9147701	Chev	2018	IMPALA	77708
Sheriff	1GNLCDEC7KR281931	Chev	2019	TAHOE	73764
Sheriff	2G11X5S33H9183408	Chev	2017	IMPALA	72461
Sheriff	2G11X5S37J9146352	Chev	2018	IMPALA	68394
Sheriff	1GNSCLED1NR295746	Chev	2022	TAHOE	63360
Sheriff	1GNSCLED6NR297167	Chev	2022	TAHOE	60925
Sheriff	1GBSKLED1MR454215	Chev	2021	TAHOE 4	59005
Sheriff	1FMJU1GT3NEA20313	Ford	2022	EXPEDITION	58885
Sheriff	1GNSCLED8NR298479	Chev	2022	TAHOE	58147
Sheriff	2G11X5S38H9182237	Chev	2017	IMPALA	57696
Sheriff	1GNSCLEDXNR298516	Chev	2022	TAHOE	55097
Sheriff	1GNSCLED3NR295795	Chev	2022	TAHOE	53122
Sheriff	1GNSCLED6NR294480	Chev	2022	TAHOE	52785
Sheriff	1GNSCLED4NR295899	Chev	2022	TAHOE	50020
Sheriff	1GNSCLED4NR299998	Chev	2022	TAHOE	48050
Sheriff	1GBSKLED5MR453553	Chev	2021	TAHOE 4	45656
Sheriff	1GNSCLED0NR297200	Chev	2022	TAHOE	44996
Sheriff	1GNSCLED2NR297148	Chev	2022	TAHOE	41843
Sheriff	1GNSCLED6NR297265	Chev	2022	TAHOE	39400
Sheriff	1GNSCLED6NR297086	Chev	2022	TAHOE	37893
Sheriff	1GNSCLED7NR297159	Chev	2022	TAHOE	37428
Sheriff	1GNSCLED5NR298536	Chev	2022	TAHOE	37378
Sheriff	1GNSCLED4NR300003	Chev	2022	TAHOE	37077
Sheriff	1GNSCLEDXNR298497	Chev	2022	TAHOE	34890
Sheriff	1GNSCLED1NR298484	Chev	2022	TAHOE	31226
Sheriff	1GNEVFKW2PJ256602	Chev	2023	TRAVERSE	24687
Sheriff	1GNSCLED7NR295878	Chev	2022	TAHOE	20905
Sheriff	1FDXE4FL1ADA44524	Ford	2010	ECONOLINE	14709
Sheriff	1GNSCLED2PR425990	Chev	2023	TAHOE	10518
Sheriff	1GNEVFKW9PJ256600	Chev	2023	TRAVERSE	9612
Sheriff	1GNSCLEDXPR241686	Chev	2023	TAHOE	8568
Sheriff	1GNSCLED5PR424767	Chev	2023	TAHOE	7266
Sheriff	1GNSCLED6PR241703	Chev	2023	TAHOE	6611
Sheriff	1GNSCLED8PR426271	Chev	2023	TAHOE	5881

Worcester County**Completed By:** Lieutenant Christopher Larmore

Department	Vehicle Identification #	Make	Year	Model	Mileage
Sheriff	1GNSCLED8PR425119	Chev	2023	TAHOE	5276
Sheriff	1GNSCLED0PR423610	Chev	2023	TAHOE	4224
Sheriff	1GNSCLED7PR424740	Chev	2023	TAHOE	4177
Sheriff	1GNSCLED2PR423463	Chev	2023	TAHOE	4049
Sheriff	1GNSKAKDXRR190642	Chev	2024	SUBURBAN	1756
Sheriff	1GNSCLED7RR282487	Chev	2024	TAHOE	1752
Sheriff	1GNSCLED2RR282512	Chev	2024	TAHOE	1178
Sheriff	1GNSCLED4RR282463	Chev	2024	TAHOE	969
Sheriff	1GNSCLEDXRR282502	Chev	2024	TAHOE	100
Sheriff	1GNSCLED7RR282456	Chev	2024	TAHOE	77
Sheriff	1GNSKLED5RR281289	Chev	2024	TAHOE 4	75

Average Mileage * 93,606

Usable Vehicles * 95

Animal Control	1FTRF12W68KC27500	Ford	2008	F150	119373
Animal Control	1GCVKNEC8JZ201187	Chevrolet	2018	Silverado 1500	120322
Animal Control	1GCVKNEC6JZ211832	Chevrolet	2018	Silverado 1500	133900
Animal Control	2GCVKNEC8K1161297	Chevrolet	2019	Silverado 1500	81562
Animal Control	2GCVKNEC1K1167796	Chevrolet	2019	Silverado 1500	71497

Average Mileage * 105,331

Usable Vehicles * 5

CET	Undercover 1	Undercover	2017	Undercover	93830
CET	Undercover 2	Undercover	2012	Undercover	146211
CET	Undercover 3	Undercover	2007	Undercover	120178
CET	Undercover 4	Undercover	2010	Undercover	224161
CET	Undercover 5	Undercover	2008	Undercover	168489

Average Mileage * 150,574

Usable Vehicles * 5

*If a vehicle is not usable, do not key in mileage, or it will skew the average and count.

VEHICLE RATING INSPECTION

Rating	Miles	Age	Est. Repairs	Body	Inspection Date
5	Under 75,000	5 years or newer	\$200 or less	Excellent	2/11/2025
4	75,001 - 100,000	6-9 years	\$500 or less	Minor Scratches	Department
3	100,001-125,000	10-12 years	\$1000 or less	Small Dents / Scratches	WCSO AC
2	125,001 - 150,000	13-15 years	\$1500 or less	Larger Dents / Peeling paint	Mileage
1	150,001 or over	16+, Replace	\$2000 or less	Major body damage / Peeling paint / Rust	119,541

Vehicle Information:

Serial: 1FTRF12W68KC27500

Year: 2008

Make: FORD

KBB Value: \$2,948.00

Model: F150

Overall Rating: 10 out of 20

Repairs Needed: WINDSHEILD CRACKED AND SCRATCHED. WHEEL WELLS HAVE RUST AND PEELING PAINT.

VEHICLE RATING INSPECTION

Rating	Miles	Age	Est. Repairs	Body	Inspection Date
5	Under 75,000	5 years or newer	\$200 or less	Excellent	2/11/2025
4	75,001 - 100,000	6-9 years	\$500 or less	Minor Scratches	Department
3	100,001-125,000	10-12 years	\$1000 or less	Small Dents / Scratches	WCSO
2	125,001 - 150,000	13-15 years	\$1500 or less	Larger Dents / Peeling paint	Mileage
1	150,001 or over	16+, Replace	\$2000 or less	Major body damage / Peeling paint / Rust	197,864

Vehicle Information:

Serial: 1GNLCDEC1GR405456

Year: 2016

Make: CHEVY

KBB Value: \$6,684.00

Model: TAHOE

Overall Rating: 12 out of 20

Repairs Needed: SOME SHIFT HESITATION.

VEHICLE RATING INSPECTION

Rating	Miles	Age	Est. Repairs	Body	Inspection Date
5	Under 75,000	5 years or newer	\$200 or less	Excellent	2/11/2025
4	75,001 - 100,000	6-9 years	\$500 or less	Minor Scratches	Department
3	100,001-125,000	10-12 years	\$1000 or less	Small Dents / Scratches	WCSO
2	125,001 - 150,000	13-15 years	\$1500 or less	Larger Dents / Peeling paint	Mileage
1	150,001 or over	16+, Replace	\$2000 or less	Major body damage / Peeling paint / Rust	195,932

Vehicle Information:

Serial: 1GNLCDEC2GR405322

Year: 2016

Make: CHEVY

KBB Value: \$6,684.00

Model: TAHOE

Overall Rating: 12 out of 20

Repairs Needed: VEHICLE SHOWS NORMAL WEAR AND OPERATES AS IT SHOULD.

VEHICLE RATING INSPECTION

Rating	Miles	Age	Est. Repairs	Body	Inspection Date
5	Under 75,000	5 years or newer	\$200 or less	Excellent	2/11/2025
4	75,001 - 100,000	6-9 years	\$500 or less	Minor Scratches	Department
3	100,001-125,000	10-12 years	\$1000 or less	Small Dents / Scratches	WCSC
2	125,001 - 150,000	13-15 years	\$1500 or less	Larger Dents / Peeling paint	Mileage
1	150,001 or over	16+, Replace	\$2000 or less	Major body damage / Peeling paint / Rust	194,712

Vehicle Information:

Serial: 1GNLCDEC3GR405328

Year: 2016

Make: CHEVY

KBB Value: \$6,684.00

Model: TAHOE

Overall Rating: 12 out of 20

Repairs Needed: TRUCK SHOWS NORMAL WEAR AND OPERATES AS NORMAL.

VEHICLE RATING INSPECTION

Rating	Miles	Age	Est. Repairs	Body	Inspection Date
5	Under 75,000	5 years or newer	\$200 or less	Excellent	2/11/2025
4	75,001 - 100,000	6-9 years	\$500 or less	Minor Scratches	Department WCSO
3	100,001-125,000	10-12 years	\$1000 or less	Small Dents / Scratches	Mileage 148,133
2	125,001 - 150,000	13-15 years	\$1500 or less	Larger Dents / Peeling paint	
1	150,001 or over	16+, Replace	\$2000 or less	Major body damage / Peeling paint / Rust	

Vehicle Information:

Serial: 1GNLCDEC6GR405520

Year: 2016

Make: CHEVY

KBB Value: \$7,675.00

Model: TAHOE

Overall Rating: 12 out of 20

Repairs Needed: FRONT BRAKES WARPED. NEEDS BRAKES. REAR HATCH SOMETIMES DOES NOT WORK.

VEHICLE RATING INSPECTION

Rating	Miles	Age	Est. Repairs	Body	Inspection Date
5	Under 75,000	5 years or newer	\$200 or less	Excellent	2/11/2025
4	75,001 - 100,000	6-9 years	\$500 or less	Minor Scratches	Department
3	100,001-125,000	10-12 years	\$1000 or less	Small Dents / Scratches	WCSO
2	125,001 - 150,000	13-15 years	\$1500 or less	Larger Dents / Peeling paint	Mileage
1	150,001 or over	16+, Replace	\$2000 or less	Major body damage / Peeling paint / Rust	201,578

Vehicle Information:

Serial: 1GNLCDEC4HR203258

Year: 2017

Make: CHEVY

KBB Value: \$5,897.00

Model: TAHOE

Overall Rating: 9 out of 20

Repairs Needed: SEAT DAMAGE AND FLOOR DAMAGE, BODY SHOWS SMALL DENTS AND SCRATCHES.

VEHICLE RATING INSPECTION

Rating	Miles	Age	Est. Repairs	Body	Inspection Date
5	Under 75,000	5 years or newer	\$200 or less	Excellent	1/22/2025
4	75,001 - 100,000	6-9 years	\$500 or less	Minor Scratches	Department WCSO
3	100,001-125,000	10-12 years	\$1000 or less	Small Dents / Scratches	Mileage 141,942
2	125,001 - 150,000	13-15 years	\$1500 or less	Larger Dents / Peeling paint	
1	150,001 or over	16+, Replace	\$2000 or less	Major body damage / Peeling paint / Rust	

Vehicle Information:

Serial: 2G11X5S39J9146949

Year: 2018

Make: CHEVY

KBB Value: \$3,612.00

Model: IMPALA

Overall Rating: 10 out of 20

Repairs Needed: NEEDS TRANSMISSION, BODY SHOWS SMALL DENTS AND SCRATCHES.

1102 EMERGENCY SERVICES				
Department Revenue and Expenditure Summary				
Revenues:				
Revenue Category	Adopted Budget FY2025	Budget Request FY2026	\$ Variance	% Variance
Shared State Revenues (911 Fees)	\$ 1,787,308	\$ 1,494,182	\$ (293,126)	-16%
Federal Grants/Revenues	\$ 172,794	\$ 172,794	\$ -	0%
Other Grants	\$ -	\$ -	\$ -	0%
Total	\$ 1,960,102	\$ 1,666,976	\$ (293,126)	-15%
Expenditures:				
Expenditure Category	Adopted Budget FY2025	Budget Request FY2026	\$ Variance	% Variance
Personnel Services	\$ 3,316,340	\$ 4,026,472	\$ 710,132	21%
Supplies & Materials	879,109	915,762	\$ 36,653	4%
Maintenance & Services	226,572	627,822	\$ 401,250	177%
Other Charges	23,800	46,400	\$ 22,600	95%
Capital Outlay	95,000	249,000	\$ 154,000	162%
Total	\$ 4,540,821	\$ 5,865,456	\$ 1,324,635	29%
			\$ Increase in Exp over Rev	% Inc/(Dec)
Budget variance: Revenue is estimated to decrease for 911 Fees based on previous year actuals. Increase in expenditures due to personnel requests, consulting services, and replacement vehicles.			\$ 1,617,761	36%

Revenues			1102 Emergency Services Budget Requested							
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments	
Fund: 100 - General Fund										
REVENUES										
Department: 1102 - Emergency Services										
Location: 044 - Operations Center										
<i>ST SHRD - State Shared</i>										
4310	911 Fees	1,494,182.00	1,787,308.00	1,787,308.00	(293,126.00)	-16%	719,473.00	1,494,182.00		
<i>Account Classification Total: ST SHRD - State Shared</i>			\$1,494,182.00	\$1,787,308.00	\$1,787,308.00	(\$293,126.00)	-16%	\$719,473.00	\$1,494,182.00	
<i>INTGOV FED - Intergovernmental - Federal Revenues</i>										
5745.300	Homeland Security Grant SHSGP	96,477.00	96,477.00	96,477.00	0.00	0%	(22,253.00)	30,365.00		
5745.600	Homeland Security Grant EMPG	76,317.00	76,317.00	76,317.00	0.00	0%	(76,137.00)	76,137.00		
<i>Account Total: INTGOV FED - Intergovernmental - Federal Revenues</i>			\$172,794.00	\$172,794.00	\$172,794.00	\$0.00	0%	(\$98,390.00)	\$106,502.00	
Location Total: 044 - Operations Center			\$1,666,976.00	\$1,960,102.00	\$1,960,102.00	(\$293,126.00)	-15%	\$621,083.00	\$1,600,684.00	
Department Total: 1102 - Emergency Services			\$1,666,976.00	\$1,960,102.00	\$1,960,102.00	(\$293,126.00)	-15%	\$621,083.00	\$1,600,684.00	

Expenditures			1102 Emergency Services Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund										
EXPENSES										
Department: 1102 - Emergency Services										
Location: 044 - Operations Center										
PERS SVCS - Personnel Services										
	6000.100	Personnel Services Salaries	2,686,550.00	2,168,052.00	2,168,052.00	518,498.00	24%	859,495.74	1,867,090.34	Personnel requests
	6000.400	Personnel Services Overtime Pay	200,000.00	180,518.00	180,518.00	19,482.00	11%	126,209.63	240,816.04	Requested increase in OT based on actuals
	6010.020	Benefits Contingency	1,055.00	949.00	949.00	106.00	11%	0.00	0.00	
	6010.025	Benefits Deferred Comp Match	12,000.00	12,000.00	12,000.00	0.00	0%	0.00	0.00	
	6010.030	Benefits Hospitalization Insurance	349,734.00	346,838.00	346,838.00	2,896.00	1%	131,468.42	0.00	
	6010.050	Benefits Retirement	356,774.00	259,516.00	259,516.00	97,258.00	37%	0.00	0.00	
	6010.060	Benefits Social Security Taxes	205,522.00	164,076.00	164,076.00	41,446.00	25%	72,693.07	0.00	
	6010.070	Benefits Unemployment Insurance	1,054.00	949.00	949.00	105.00	11%	0.00	0.00	
	6010.090	Benefits Workmans Compensation Ins	52,844.00	32,955.00	32,955.00	19,889.00	60%	28,886.00	0.00	
	6010.120	Benefits Long Term Disability	3,958.00	3,558.00	3,558.00	400.00	11%	0.00	0.00	
	6010.130	Benefits Life Insurance	4,486.00	4,033.00	4,033.00	453.00	11%	0.00	0.00	
	6010.140	Benefits FSA & PSA Admin and EAP Program	4,855.00	4,365.00	4,365.00	490.00	11%	750.61	0.00	
	6010.150	Benefits Retirement Administration Fee	5,066.00	4,554.00	4,554.00	512.00	11%	985.48	0.00	
	6010.900	Benefits OPEB contribution	142,574.00	133,977.00	133,977.00	8,597.00	6%	66,988.50	0.00	
Account Classification Total: PERS SVCS - Personnel Services			\$4,026,472.00	\$3,316,340.00	\$3,316,340.00	\$710,132.00	21%	\$1,287,477.45	\$2,107,906.38	
SUPP & MAT - Supplies & Materials										
	6100.010	Administrative Expense Administrative Expenses	4,500.00	4,500.00	4,500.00	0.00	0%	594.62	1,058.72	
	6100.100	Administrative Expense Dues, Licenses & Subscriptions	6,020.00	4,625.00	4,625.00	1,395.00	30%	3,511.00	3,587.00	Adding NASAR & NFPA Subscription
	6100.190	Administrative Expense Office Supplies	1,500.00	1,500.00	1,500.00	0.00	0%	497.25	5,445.23	
	6100.210	Administrative Expense Paper	1,000.00	1,000.00	1,000.00	0.00	0%	0.00	400.41	
	6110.017	Supplies & Equipment AED Units	13,000.00	30,500.00	30,500.00	(17,500.00)	-57%	4,150.60	6,714.11	\$18000 moved to G/L Acct 6530.040
	6110.090	Supplies & Equipment Computers & Printers	9,540.00	0.00	0.00	9,540.00	N/A	911.00	18,742.30	Replace computers per PC schedule & Requested New Employees.
	6110.110	Supplies & Equipment Disaster Preparedness Materials	2,500.00	1,900.00	1,900.00	600.00	32%	128.82	916.26	
	6110.120	Supplies & Equipment Equipment Rental	10,000.00	10,000.00	10,000.00	0.00	0%	0.00	7,982.36	
	6110.125	Supplies & Equipment Equipment Maintenance & Repair	8,000.00	8,000.00	8,000.00	0.00	0%	49.90	8,000.00	
	6110.140	Supplies & Equipment GIS Mapping Supplies	1,000.00	1,000.00	1,000.00	0.00	0%	0.00	746.25	
	6110.245	Supplies & Equipment Mobile Phones	16,420.00	15,170.00	15,170.00	1,250.00	8%	6,342.83	13,727.82	New mobile phones for requested new positions.
	6110.280	Supplies & Equipment Office Furniture	1,500.00	4,500.00	4,500.00	(3,000.00)	-67%	2,341.94	0.00	In FY25 DES had 3 new offices constructed, no ask in FY26.
	6110.320	Supplies & Equipment Radio Supplies	52,450.00	42,450.00	42,450.00	10,000.00	24%	21,925.86	19,561.42	One-time tool / equipment costs
	6110.325	Supplies & Equipment Radio Equipment	75,000.00	60,000.00	60,000.00	15,000.00	25%	14,146.69	68,744.76	Paging system lifecycle costs
	6110.340	Supplies & Equipment Safety Program Equipment	10,000.00	10,000.00	10,000.00	0.00	0%	6,392.73	9,877.64	
	6110.390	Supplies & Equipment Small Equipment	17,000.00	0.00	0.00	17,000.00	N/A	0.00	0.00	Relocated from G/L Acct 6130.090
	6130.010	Equipment Maintenance Copier Lease	2,988.00	2,988.00	2,988.00	0.00	0%	1,056.14	2,906.05	
	6130.040	Equipment Maintenance MILES Computer Chg/MDT User Fees	2,400.00	2,400.00	2,400.00	0.00	0%	329.00	2,233.00	

Expenditures			1102 Emergency Services Budget Requested							
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments	
6130.050	Equipment Maintenance Radio Maintenance Contract	323,567.00	319,668.00	319,668.00	3,899.00	1%	205,194.86	206,225.84	Standard contract annual escalation	
6130.060	Equipment Maintenance Software Licensing	26,500.00	19,500.00	19,500.00	7,000.00	36%	0.00	25,508.11	Standard Contract Escalations	
6130.070	Equipment Maintenance Software Maintenance Agreements	164,450.00	158,306.00	158,306.00	6,144.00	4%	113,841.24	158,103.10	Annual contract escalations	
6130.090	Equipment Maintenance Weather Service Subscription	0.00	2,400.00	2,400.00	(2,400.00)	-100%	2,772.00	2,640.00	Moved to new G/L Acct 6110.390	
6150.040	Uniforms & Personal Equipment Uniform Allowance	15,700.00	2,500.00	2,500.00	13,200.00	528%	1,597.51	2,805.85	Change in uniform concept, polo shirt & uniform pants	
6150.050	Uniforms & Personal Equipment Uniforms	6,750.00	7,225.00	7,225.00	(475.00)	-7%	329.99	2,958.80		
6160.080	Grant Programs Homeland Security Grant	96,477.00	96,477.00	96,477.00	0.00	0%	28,748.31	30,365.46		
6160.083	Grant Programs 911 Board	0.00	0.00	0.00	0.00	N/A	115,588.47	261,496.58		
6160.602	Grant Programs Homeland Security - HMEP	0.00	35,000.00	35,000.00	(35,000.00)	-100%	32,463.38	15,525.39	This grant no longer exists.	
Account Classification Total: SUPP & MAT - Supplies & Materials		\$868,262.00	\$841,609.00	\$841,609.00	\$26,653.00	3%	\$562,914.14	\$876,272.46		
MAINT & SVCS - Maintenance & Services										
6500.085	Systems Maintenance Sirens	10,000.00	0.00	0.00	10,000.00	N/A	0.00	0.00	Not previously budgeted	
6530.030	Consulting Services Computer Services	100,000.00	0.00	0.00	100,000.00	N/A	0.00	0.00	Consultant support for Dispatch system replacement. Supports DES, FD/EMS, WCSO, SHPD, OPPD, WCJ	
6530.040	Consulting Services Consulting Services	218,000.00	35,000.00	35,000.00	183,000.00	523%	0.00	0.00	Contract support for EM Division with plan development & Communications division with policy development. \$18000 moved from G/L Acct 6110.017	
6530.050	Consulting Services Crisis/Fitness for Duty	40,000.00	0.00	0.00	40,000.00	N/A	0.00	0.00	Mental health services, required by COMAR	
6530.095	Consulting Services Pre-Employment Testing	18,000.00	0.00	0.00	18,000.00	N/A	2,849.12	782.60	Expansion of background testing for new hires	
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	17,200.00	17,200.00	17,200.00	0.00	0%	6,701.17	13,714.05		
6540.030	Vehicle Operating Expenses Vehicle Maintenance	8,650.00	8,650.00	8,650.00	0.00	0%	6,065.43	7,540.09		
6540.040	Vehicle Operating Expenses Vehicle Registration	200.00	200.00	200.00	0.00	0%	100.00	100.00		
6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	4,200.00	4,200.00	4,200.00	0.00	0%	75.94	227.38		
6550.028	Building Site Expenses Cable	1,800.00	1,800.00	1,800.00	0.00	0%	630.90	1,271.64		
6550.060	Building Site Expenses Electricity	5,100.00	5,100.00	5,100.00	0.00	0%	0.00	536.04		
6550.170	Building Site Expenses Office Rent/Lease	38,472.00	38,472.00	38,472.00	0.00	0%	22,440.60	38,469.60		
6550.270	Building Site Expenses Telephone	28,000.00	28,000.00	28,000.00	0.00	0%	29,646.32	39,139.40		
Account Total: MAINT & SVCS - Maintenance & Services		\$489,622.00	\$138,622.00	\$138,622.00	\$351,000.00	253%	\$68,509.48	\$101,780.80		
OTHR CHGS - Other Charges										
7000.040	Travel, Training & Expense Continuing Education/Certificati	14,750.00	8,500.00	8,500.00	6,250.00	74%	4,238.64	4,870.31	Development of targeted professional development program.	
7000.060	Travel, Training & Expense Educational Training	1,000.00	3,500.00	3,500.00	(2,500.00)	-71%	0.00	1,925.09	EMI Advanced Training Courses requested.	

Expenditures			1102 Emergency Services Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
	7000.100	Travel, Training & Expense Meetings/Conferences/Shows	30,650.00	11,800.00	11,800.00	18,850.00	160%	434.90	8,712.32	Add Harris Users Group Conference (two years due to schedule change) Take advantage of APCO conference in Baltimore for increased attendance.
Account Classification Total: OTHR CHGS - Other Charges			\$46,400.00	\$23,800.00	\$23,800.00	\$22,600.00	95%	\$4,673.54	\$15,507.72	
CAP EQ - Capital Equipment										
	9010.010	Capital Equipment New Vehicles	189,000.00	77,000.00	77,000.00	112,000.00	145%	47,769.00	0.00	Replacement of aging vehicles, realigning fleet assignments.
	9010.020	Capital Equipment Public Safety Equipment	60,000.00	18,000.00	30,844.00	42,000.00	233%	14,040.73	339,177.77	Equipment associated with new vehicle requests
Account Classification Total: CAP EQ - Capital Equipment			\$249,000.00	\$95,000.00	\$107,844.00	\$154,000.00	162%	\$61,809.73	\$339,177.77	
ENCUMBRANCES - Encumbrances										
	7180	Encumbrance Expense	0.00	0.00	0.00	0.00	N/A	0.00	159,071.20	
Account Classification Total: ENCUMBRANCES - Encumbrances			\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	\$159,071.20	
Location Total: 044 - Operations Center			\$5,679,756.00	\$4,415,371.00	\$4,428,215.00	\$1,264,385.00	29%	\$1,985,384.34	\$3,599,716.33	

Expenditures			1102 Emergency Services Budget Requested							
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments	
Location: 045 - Transmitter Site										
<i>SUPP & MAT - Supplies & Materials</i>										
6130.020	Equipment Maintenance Equipment Annual Maint Contr.	47,500.00	37,500.00	37,500.00	10,000.00	27%	0.00	0.00	Increased cost to maintenance equipment at tower sites.	
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>			\$47,500.00	\$37,500.00	\$37,500.00	\$10,000.00	27%	\$0.00	\$0.00	
<i>MAINT & SVCS - Maintenance & Services</i>										
6550.060	Building Site Expenses Electricity	70,000.00	70,000.00	70,000.00	0.00	0%	36,264.70	66,519.82		
6550.080	Building Site Expenses Fire Alarm Testing	1,250.00	1,250.00	1,250.00	0.00	0%	0.00	1,986.69		
6550.081	Building Site Expenses Fire Extinguishers	200.00	200.00	200.00	0.00	0%	0.00	24.50		
6550.086	Building Site Expenses Generator Fuel Propane	2,000.00	2,000.00	2,000.00	0.00	0%	831.75	967.76		
6550.090	Building Site Expenses General Maintenance Repairs	0.00	0.00	0.00	0.00	N/A	1,203.17	1,120.55		
6550.100	Building Site Expenses Generator Services & Repairs	10,000.00	10,000.00	10,000.00	0.00	0%	0.00	30,194.37		
6550.125	Building Site Expenses HVAC Repairs/Replacement	47,750.00	0.00	0.00	47,750.00	N/A	0.00	0.00	Replacement of 20 year old HVAC units at transmitter site + two spare units due to 8+ month lead times.	
6550.180	Building Site Expenses Pest Control/Termite Insp	3,000.00	500.00	500.00	2,500.00	500%	852.00	2,101.60	Had been reduced to will-call in FY25, have seen pest issues significantly increase	
6550.290	Building Site Expenses Transmitter Site Expenses	4,000.00	4,000.00	4,000.00	0.00	0%	1,725.45	1.00		
<i>Account Total: MAINT & SVCS - Maintenance & Services</i>			\$138,200.00	\$87,950.00	\$87,950.00	\$50,250.00	57%	\$40,877.07	\$102,916.29	
Location Total: 045 - Transmitter Site			\$185,700.00	\$125,450.00	\$125,450.00	\$60,250.00	48%	\$40,877.07	\$102,916.29	
Department Total: 1102 - Emergency Services			\$5,865,456.00	\$4,540,821.00	\$4,553,665.00	\$1,324,635.00	29%	\$2,026,261.41	\$3,702,632.62	

Expense Budget Transaction Report

1102

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1102 - Emergency Services				
Location 044 - Operations Center				
Account 6100.010 - Administrative Expense Administrative Expenses				
100.1102.044.6100.010	EOC activations, training, and drills	1.0000	1,500.00	1,500.00
100.1102.044.6100.010	Field support expenses (Logistical short-term support)	1.0000	1,500.00	1,500.00
100.1102.044.6100.010	Meeting and Training Administrative Expenses	1.0000	1,500.00	1,500.00
	Account 6100.010 - Administrative Expense Administrative Expenses Totals	Transactions	3	\$4,500.00
Account 6100.100 - Administrative Expense Dues, Licenses & Subscriptions				
100.1102.044.6100.100	APCO Tier 1 yearly membership (annual cost)	1.0000	1,600.00	1,600.00
100.1102.044.6100.100	CAD users group yearly membership (annual cost)	1.0000	200.00	200.00
100.1102.044.6100.100	International Association of EM yearly dues (annual cost)	3.0000	200.00	600.00
100.1102.044.6100.100	MEMA Yearly Dues (annual cost)	5.0000	125.00	625.00
100.1102.044.6100.100	NASAR Membership	4.0000	75.00	300.00
100.1102.044.6100.100	NENA yearly membership (annual cost)	1.0000	1,600.00	1,600.00
100.1102.044.6100.100	NFPA Link Subscription	1.0000	1,095.00	1,095.00
	Account 6100.100 - Administrative Expense Dues, Licenses & Subscriptions Totals	Transactions	7	\$6,020.00
Account 6100.190 - Administrative Expense Office Supplies				
100.1102.044.6100.190	Cleaning supplies for dispatch centers	1.0000	500.00	500.00
100.1102.044.6100.190	General Office Supplies: Pens, Pencils, etc	1.0000	1,000.00	1,000.00
	Account 6100.190 - Administrative Expense Office Supplies Totals	Transactions	2	\$1,500.00
Account 6100.210 - Administrative Expense Paper				
100.1102.044.6100.210	Paper supply	1.0000	1,000.00	1,000.00
	Account 6100.210 - Administrative Expense Paper Totals	Transactions	1	\$1,000.00
Account 6110.017 - Supplies & Equipment AED Units				
100.1102.044.6110.017	AED supplies (pads, batteries, misc. parts)	1.0000	8,000.00	8,000.00
100.1102.044.6110.017	First Aid & CPR Training Equipment	1.0000	5,000.00	5,000.00
	Account 6110.017 - Supplies & Equipment AED Units Totals	Transactions	2	\$13,000.00
Account 6110.090 - Supplies & Equipment Computers & Printers				
100.1102.044.6110.090	Desktop, Full	3.0000	1,370.00	4,110.00
100.1102.044.6110.090	Desktop, Mini	2.0000	440.00	880.00
100.1102.044.6110.090	Latop/Dock	2.0000	2,100.00	4,200.00
100.1102.044.6110.090	Monitors	2.0000	175.00	350.00
	Account 6110.090 - Supplies & Equipment Computers & Printers Totals	Transactions	4	\$9,540.00
Account 6110.110 - Supplies & Equipment Disaster Preparedness Materials				
100.1102.044.6110.110	Disaster Preparedness Items (Gatorade, Water, MRE's)	1.0000	1,500.00	1,500.00
100.1102.044.6110.110	Disaster Preparedness Public Outreach and Training	1.0000	1,000.00	1,000.00
	Account 6110.110 - Supplies & Equipment Disaster Preparedness Materials Totals	Transactions	2	\$2,500.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1102 - Emergency Services				
Location 044 - Operations Center				
Account 6110.120 - Supplies & Equipment Equipment Rental				
100.1102.044.6110.120	Emergency Field Rentals (Generators, Lights, Portapots)	1.0000	10,000.00	10,000.00
	Account 6110.120 - Supplies & Equipment Equipment Rental Totals	Transactions	1	\$10,000.00
Account 6110.125 - Supplies & Equipment Equipment Maintenance & Repair				
100.1102.044.6110.125	Disaster Response Equipment Repair (RV, Tents, generators)	1.0000	8,000.00	8,000.00
	Account 6110.125 - Supplies & Equipment Equipment Maintenance & Repair Totals	Transactions	1	\$8,000.00
Account 6110.140 - Supplies & Equipment GIS Mapping Supplies				
100.1102.044.6110.140	GIS mapping support funds (ink, paper, ect)	1.0000	1,000.00	1,000.00
	Account 6110.140 - Supplies & Equipment GIS Mapping Supplies Totals	Transactions	1	\$1,000.00
Account 6110.245 - Supplies & Equipment Mobile Phones				
100.1102.044.6110.245	DES Cell and Air cards yearly rental fees	1.0000	13,000.00	13,000.00
100.1102.044.6110.245	Disp. Cellphones for backup, text to 911 testing, (5 phones)	60.0000	57.00	3,420.00
	Account 6110.245 - Supplies & Equipment Mobile Phones Totals	Transactions	2	\$16,420.00
Account 6110.280 - Supplies & Equipment Office Furniture				
100.1102.044.6110.280	Repair / Replacement	1.0000	1,500.00	1,500.00
	Account 6110.280 - Supplies & Equipment Office Furniture Totals	Transactions	1	\$1,500.00
Account 6110.320 - Supplies & Equipment Radio Supplies				
100.1102.044.6110.320	Consumable shop supplies	1.0000	10,000.00	10,000.00
100.1102.044.6110.320	Radio Repair Parts (annual)	1.0000	10,000.00	10,000.00
100.1102.044.6110.320	Radio Replacement Batteries (annual)	150.0000	63.00	9,450.00
100.1102.044.6110.320	Radio Shop Equipment	1.0000	8,000.00	8,000.00
100.1102.044.6110.320	Radio Testing Equipment Calibrations (annual)	1.0000	5,000.00	5,000.00
100.1102.044.6110.320	Tools, Installer & Asst Chief ESD (one-time)	2.0000	5,000.00	10,000.00
	Account 6110.320 - Supplies & Equipment Radio Supplies Totals	Transactions	6	\$52,450.00
Account 6110.325 - Supplies & Equipment Radio Equipment				
100.1102.044.6110.325	New Radios addtl county vehicles and positions	1.0000	75,000.00	75,000.00
	Account 6110.325 - Supplies & Equipment Radio Equipment Totals	Transactions	1	\$75,000.00
Account 6110.340 - Supplies & Equipment Safety Program Equipment				
100.1102.044.6110.340	Special Operations Team Specialized Equipment	1.0000	10,000.00	10,000.00
	Account 6110.340 - Supplies & Equipment Safety Program Equipment Totals	Transactions	1	\$10,000.00
Account 6110.390 - Supplies & Equipment Small Equipment				
100.1102.044.6110.390	Weather Station Equipment	1.0000	17,000.00	17,000.00
	Account 6110.390 - Supplies & Equipment Small Equipment Totals	Transactions	1	\$17,000.00
Account 6130.010 - Equipment Maintenance Copier Lease				
100.1102.044.6130.010	Xerox Copier (Departmental)	12.0000	159.00	1,908.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1102 - Emergency Services				
Location 044 - Operations Center				
Account 6130.010 - Equipment Maintenance Copier Lease				
100.1102.044.6130.010	Xerox Copier (Dispatch Center)	12.0000	90.00	1,080.00
	Account 6130.010 - Equipment Maintenance Copier Lease Totals	Transactions	2	\$2,988.00
Account 6130.040 - Equipment Maintenance MILES Computer Chg/MDT User Fees				
100.1102.044.6130.040	DPSC MDT access CJIS Login yearly fee (annual)	12.0000	200.00	2,400.00
	Account 6130.040 - Equipment Maintenance MILES Computer Chg/MDT User Fees Totals	Transactions	1	\$2,400.00
Account 6130.050 - Equipment Maintenance Radio Maintenance Contract				
100.1102.044.6130.050	Basic Maintenance Contract	1.0000	164,770.00	164,770.00
100.1102.044.6130.050	Installation Repair Support	1.0000	25,000.00	25,000.00
100.1102.044.6130.050	Network Operation Center Monitoring	1.0000	59,547.00	59,547.00
100.1102.044.6130.050	Software FX Service	1.0000	74,250.00	74,250.00
	Account 6130.050 - Equipment Maintenance Radio Maintenance Contract Totals	Transactions	4	\$323,567.00
Account 6130.060 - Equipment Maintenance Software Licensing				
100.1102.044.6130.060	CalTopo subscription	1.0000	7,000.00	7,000.00
100.1102.044.6130.060	MCM Tech Comms Shop Software (Annual)	1.0000	19,500.00	19,500.00
	Account 6130.060 - Equipment Maintenance Software Licensing Totals	Transactions	2	\$26,500.00
Account 6130.070 - Equipment Maintenance Software Maintenance Agreements				
100.1102.044.6130.070	REDMNX Fire Department-Annual Fire Reporting software	1.0000	10,000.00	10,000.00
100.1102.044.6130.070	Aladtec Scheduling Software Yearly Lease Fee (Annual)	1.0000	2,100.00	2,100.00
100.1102.044.6130.070	CAD Central Square Software Support Yearly (Annual w/ 5%)	1.0000	80,000.00	80,000.00
100.1102.044.6130.070	CAD Fire Dept. Export support Yearly (Annual)	1.0000	2,100.00	2,100.00
100.1102.044.6130.070	CAD Neverfall Software support yearly	1.0000	20,000.00	20,000.00
100.1102.044.6130.070	CAD Notepage text paging service support yearly	1.0000	400.00	400.00
100.1102.044.6130.070	CAD Server Hardware support	1.0000	31,000.00	31,000.00
100.1102.044.6130.070	GIS Website Support yearly fee	1.0000	12,000.00	12,000.00
100.1102.044.6130.070	Image Trend MD state CAD Bridge support	1.0000	2,100.00	2,100.00
100.1102.044.6130.070	Locus USA Service Plan	1.0000	4,750.00	4,750.00
	Account 6130.070 - Equipment Maintenance Software Maintenance Agreements Totals	Transactions	10	\$164,450.00
Account 6150.040 - Uniforms & Personal Equipment Uniform Allowance				
100.1102.044.6150.040	Uniforms (Administration)	3.0000	500.00	1,500.00
100.1102.044.6150.040	Uniforms (Communications Division)	35.0000	320.00	11,200.00
100.1102.044.6150.040	Uniforms (Electronic Services Division)	4.0000	500.00	2,000.00
100.1102.044.6150.040	Uniforms (Emergency Management Division)	2.0000	500.00	1,000.00
	Account 6150.040 - Uniforms & Personal Equipment Uniform Allowance Totals	Transactions	4	\$15,700.00
Account 6150.050 - Uniforms & Personal Equipment Uniforms				
100.1102.044.6150.050	Class A Uniforms (Administration + Div Chiefs)	5.0000	750.00	3,750.00

Expense Budget Transaction Report

1102

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1102 - Emergency Services				
Location 044 - Operations Center				
Account 6150.050 - Uniforms & Personal Equipment Uniforms				
100.1102.044.6150.050	Uniform PPE (Electronic Services Division)	4.0000	500.00	2,000.00
100.1102.044.6150.050	Uniform PPE (Emergency Management Division)	2.0000	500.00	1,000.00
	Account 6150.050 - Uniforms & Personal Equipment Uniforms Totals	Transactions	3	\$6,750.00
Account 6160.080 - Grant Programs Homeland Security Grant				
100.1102.044.6160.080	State Homeland Security Program Grant	1.0000	96,477.00	96,477.00
	Account 6160.080 - Grant Programs Homeland Security Grant Totals	Transactions	1	\$96,477.00
Account 6500.085 - Systems Maintenance Sirens				
100.1102.044.6500.085	Siren Maintenance	1.0000	10,000.00	10,000.00
	Account 6500.085 - Systems Maintenance Sirens Totals	Transactions	1	\$10,000.00
Account 6530.030 - Consulting Services Computer Services				
100.1102.044.6530.030	CAD/RMS/JMS System Replacement/Procurement Consulting	1.0000	100,000.00	100,000.00
	Account 6530.030 - Consulting Services Computer Services Totals	Transactions	1	\$100,000.00
Account 6530.040 - Consulting Services Consulting Services				
100.1102.044.6530.040	AED, CPR, First Aid Contracting	1.0000	18,000.00	18,000.00
100.1102.044.6530.040	Debris Management Plan Support	1.0000	75,000.00	75,000.00
100.1102.044.6530.040	Emergency Operations Plan Support	1.0000	75,000.00	75,000.00
100.1102.044.6530.040	PSAP Support - Policy/Plan Development	1.0000	50,000.00	50,000.00
	Account 6530.040 - Consulting Services Consulting Services Totals	Transactions	4	\$218,000.00
Account 6530.050 - Consulting Services Crisis/Fitness for Duty				
100.1102.044.6530.050	Mental Wellness Training / Critical Incident Support	200.0000	200.00	40,000.00
	Account 6530.050 - Consulting Services Crisis/Fitness for Duty Totals	Transactions	1	\$40,000.00
Account 6530.095 - Consulting Services Pre-Employment Testing				
100.1102.044.6530.095	Pre-Hire Psychological Evaluations	30.0000	600.00	18,000.00
	Account 6530.095 - Consulting Services Pre-Employment Testing Totals	Transactions	1	\$18,000.00
Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet				
100.1102.044.6540.020	DES Fleet of Vehicles (annual)	9.0000	1,800.00	16,200.00
100.1102.044.6540.020	DES Generator & Heater Fuels (both gas and disel)	1.0000	1,000.00	1,000.00
	Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet Totals	Transactions	2	\$17,200.00
Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance				
100.1102.044.6540.030	DES Annual DOT Inspections for trailers	5.0000	250.00	1,250.00
100.1102.044.6540.030	DES Box Truck DOT and lift gate maintenance	1.0000	750.00	750.00
100.1102.044.6540.030	Prevent. Maint. Oil, filters, pads, wipers & fluids (9)	108.0000	50.00	5,400.00
100.1102.044.6540.030	Trailer Repair (tires, brakes, lights, bearings) (5)	5.0000	250.00	1,250.00
	Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance Totals	Transactions	4	\$8,650.00

Expense Budget Transaction Report

1102

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1102 - Emergency Services				
Location 044 - Operations Center				
Account 6540.040 - Vehicle Operating Expenses Vehicle Registration				
100.1102.044.6540.040	New Vehicles Registrations	2.0000	100.00	200.00
	Account 6540.040 - Vehicle Operating Expenses Vehicle Registration Totals	Transactions	1	\$200.00
Account 6540.045 - Vehicle Operating Expenses Vehicle Repairs Outside				
100.1102.044.6540.045	Fleet Trailer repairs	60.0000	25.00	1,500.00
100.1102.044.6540.045	Fleet Vehicle repairs	108.0000	25.00	2,700.00
	Account 6540.045 - Vehicle Operating Expenses Vehicle Repairs Outside Totals	Transactions	2	\$4,200.00
Account 6550.028 - Building Site Expenses Cable				
100.1102.044.6550.028	DES Cable yearly charges	12.0000	150.00	1,800.00
	Account 6550.028 - Building Site Expenses Cable Totals	Transactions	1	\$1,800.00
Account 6550.060 - Building Site Expenses Electricity				
100.1102.044.6550.060	DES Royal Plus Electric Bill	12.0000	425.00	5,100.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$5,100.00
Account 6550.170 - Building Site Expenses Office Rent/Lease				
100.1102.044.6550.170	DES Royal Plus PPE Storage Lease	12.0000	3,206.00	38,472.00
	Account 6550.170 - Building Site Expenses Office Rent/Lease Totals	Transactions	1	\$38,472.00
Account 6550.270 - Building Site Expenses Telephone				
100.1102.044.6550.270	911 Telephone Line Fees	1.0000	28,000.00	28,000.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	1	\$28,000.00
Account 7000.040 - Travel, Training & Expense Continuing Education/Certificati				
100.1102.044.7000.040	Emergency Numbers Professional Certification Fee	2.0000	500.00	1,000.00
100.1102.044.7000.040	IAEM AEM Certification Fee	2.0000	500.00	1,000.00
100.1102.044.7000.040	P25 Master Technician Training / Certification Lynchburg, VA C25	1.0000	4,250.00	4,250.00
100.1102.044.7000.040	P25 Mobile & Portable Maintenance Training Lynchburg, VA CY25	1.0000	3,000.00	3,000.00
100.1102.044.7000.040	P25 System Maintenance Virtual Course Series	1.0000	2,000.00	2,000.00
100.1102.044.7000.040	P25 System Management Virtual Course Series	1.0000	1,500.00	1,500.00
100.1102.044.7000.040	PSAP Management Professional Development	2.0000	1,000.00	2,000.00
	Account 7000.040 - Travel, Training & Expense Continuing Education/Certificati Totals	Transactions	7	\$14,750.00
Account 7000.060 - Travel, Training & Expense Educational Training				
100.1102.044.7000.060	EMI Advanced/Executive Management Training Course	1.0000	1,000.00	1,000.00
	Account 7000.060 - Travel, Training & Expense Educational Training Totals	Transactions	1	\$1,000.00
Account 7000.100 - Travel, Training & Expense Meetings/Conferences/Shows				
100.1102.044.7000.100	2025 Harris Users Group Conference Salt Lake City, UT Sept 25	2.0000	2,850.00	5,700.00
100.1102.044.7000.100	2026 Harris Users Group Conference Central Florida	2.0000	2,850.00	5,700.00
100.1102.044.7000.100	APCO 2025 Conference (Baltimore) July 2025	5.0000	1,950.00	9,750.00

Expense Budget Transaction Report

1102

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund	100 - General Fund			
Department	1102 - Emergency Services			
Location	044 - Operations Center			
Account	7000.100 - Travel, Training & Expense Meetings/Conferences/Shows			
100.1102.044.7000.100	First Responder Conference Fees in Ocean City	5.0000	300.00	1,500.00
100.1102.044.7000.100	Hurricane Conf. Orlando, FL, (meals, fees, hotel, flight)	1.0000	2,000.00	2,000.00
100.1102.044.7000.100	IAEM Conf. Louisville, KY. Nov 25	1.0000	4,000.00	4,000.00
100.1102.044.7000.100	Summer and WInter MACO conference	2.0000	1,000.00	2,000.00
	Account 7000.100 - Travel, Training & Expense Meetings/Conferences/Shows Totals	Transactions	7	\$30,650.00
Account	9010.010 - Capital Equipment New Vehicles			
100.1102.044.9010.010	New F-250 or Equivalent	1.0000	75,000.00	75,000.00
100.1102.044.9010.010	Tahoe or Equivalent	2.0000	57,000.00	114,000.00
	Account 9010.010 - Capital Equipment New Vehicles Totals	Transactions	2	\$189,000.00
Account	9010.020 - Capital Equipment Public Safety Equipment			
100.1102.044.9010.020	Upfit for new vehicles	3.0000	20,000.00	60,000.00
	Account 9010.020 - Capital Equipment Public Safety Equipment Totals	Transactions	1	\$60,000.00
	Location 044 - Operations Center Totals	Transactions	102	\$1,653,284.00
Location	045 - Transmitter Site			
Account	6130.020 - Equipment Maintenance Equipment Annual Maint Contr.			
100.1102.045.6130.020	Microwave link contract (Mystic/Central Site)	1.0000	2,500.00	2,500.00
100.1102.045.6130.020	Tower Site UPS annual maintenance contract	1.0000	45,000.00	45,000.00
	Account 6130.020 - Equipment Maintenance Equipment Annual Maint Contr. Totals	Transactions	2	\$47,500.00
Account	6550.060 - Building Site Expenses Electricity			
100.1102.045.6550.060	Tower Site Electric Bills	1.0000	70,000.00	70,000.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$70,000.00
Account	6550.080 - Building Site Expenses Fire Alarm Testing			
100.1102.045.6550.080	Tower Site Fire Alarm Testing	1.0000	1,250.00	1,250.00
	Account 6550.080 - Building Site Expenses Fire Alarm Testing Totals	Transactions	1	\$1,250.00
Account	6550.081 - Building Site Expenses Fire Extinguishers			
100.1102.045.6550.081	Tower Site Fire Extinguisher	1.0000	200.00	200.00
	Account 6550.081 - Building Site Expenses Fire Extinguishers Totals	Transactions	1	\$200.00
Account	6550.086 - Building Site Expenses Generator Fuel Propane			
100.1102.045.6550.086	Generator Fuel Replacement	1.0000	2,000.00	2,000.00
	Account 6550.086 - Building Site Expenses Generator Fuel Propane Totals	Transactions	1	\$2,000.00
Account	6550.100 - Building Site Expenses Generator Services & Repairs			
100.1102.045.6550.100	Tower Site Generator Service and Repairs	1.0000	10,000.00	10,000.00
	Account 6550.100 - Building Site Expenses Generator Services & Repairs Totals	Transactions	1	\$10,000.00
Account	6550.125 - Building Site Expenses HVAC Repairs/Replacement			
100.1102.045.6550.125	Replacement HVAC Controllers	5.0000	1,550.00	7,750.00

Expense Budget Transaction Report

1102

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount	
EXPENSES					
Fund	100 - General Fund				
Department	1102 - Emergency Services				
Location	045 - Transmitter Site				
Account	6550.125 - Building Site Expenses HVAC Repairs/Replacement				
100.1102.045.6550.125	Replacement HVAC Units	4.0000	10,000.00	40,000.00	
	Account	6550.125 - Building Site Expenses HVAC Repairs/Replacement Totals	Transactions	2	47,750.00
Account	6550.180 - Building Site Expenses Pest Control/Termite Insp				
100.1102.045.6550.180	Tower Site Pest Control	1.0000	3,000.00	3,000.00	
	Account	6550.180 - Building Site Expenses Pest Control/Termite Insp Totals	Transactions	1	3,000.00
Account	6550.290 - Building Site Expenses Transmitter Site Expenses				
100.1102.045.6550.290	Tower Site Emergency Repairs	1.0000	4,000.00	4,000.00	
	Account	6550.290 - Building Site Expenses Transmitter Site Expenses Totals	Transactions	1	4,000.00
	Location	045 - Transmitter Site Totals	Transactions	11	185,700.00
	Department	1102 - Emergency Services Totals	Transactions	113	1,838,984.00
	Fund	100 - General Fund Totals	Transactions	113	1,838,984.00
		EXPENSES Totals	Transactions	113	1,838,984.00
		Grand Totals	Transactions	113	1,838,984.00

DEPARTMENT BUDGET SUMMARY

Department or Agency:	Emergency Services	Department Number:	1102
Fund: 100	General Fund	Function:	Public Safety

MISSION STATEMENT:

The Worcester County Department of Emergency Services (WCDES) will provide all persons living in or visiting our great county with professional, efficient and timely responses to request for help. Our goal is to constantly strive for excellence in public safety utilizing effective Communications, Planning, and Emergency Management.

PROGRAM SERVICES: (STATISTICS)

911 Communications	Emergency Services operates the primary 911 Communications Center for all of Worcester County. All 911 calls for service are processed, transferred, or dispatched to: 11 Law enforcement agencies, 10 Fire departments, and 7 Emergency Medical Transport Companies.
Emergency Management	Emergency Management produces and reviews all required federal, state, and local emergency plans and guidelines while constantly coordinating with local emergency services partners on all public and special events. While still responding to all disasters our staff still supported local and county events as requested.
Electronic Services Division	Electronic Services Division of Emergency Services continues to work on a large number of projects and missions. Providing service to all Law Enforcement, Fire, EMS, Board of Education, Roads Department, Public Works and many other county departments and state partners is their primary duties.

Statistical Data:

Description of Statistic Data	Actual FY2023	Actual FY2024	Estimate FY2025	Estimate FY2026
Fire Calls for Service	2512	2662	3461	3564
EMS Calls for Service	12397	13147	17091	17604
Law Enforcement Calls for Service	85338	87550	113815	117229
Total calls for services	100985	103359	134367	138398
Percentage of change of total calls for services	-1.03%	2.35%	3.00%	3.00%

Expenditures:

Expenditure Category	Actual FY2023	Actual FY2024	Budget Adopted FY2025	Budget Request FY2026	% Change
Personnel Services	\$ 1,762,776	\$ 2,107,906	\$ 3,316,340	\$ 4,026,472	21.4%
Supplies & Materials	2,929,329	876,272	879,109	915,762	4.2%
Maintenance & Services	202,652	204,697	226,572	627,822	177.1%
Other Charges	33,146	15,507	23,800	46,400	95.0%
Capital Outlay	66,156	339,178	95,000	249,000	162.1%
Total	\$ 4,994,059	\$ 3,543,560	\$ 4,540,821	\$ 5,865,456	29.2%

Staffing (Full Time Equivalent):

Position Title	Actual FY2023	Actual FY2024	Budget Adopted FY2025	Budget Request FY2026	% Change
Director Emergency Services	1.0	1.0	0.0	1.0	100%
Assistant Director Emergency Services	1.0	1.0	1.0	1.0	0%
Electronic Services Specialist III	1.0	1.0	1.0	1.0	0%
Electronic Services Specialist II APPLICATION SYSTEMS	1.0	1.0	1.0	1.0	0%
Electronic Services Specialist II SUBSCRIBER	1.0	1.0	1.0	1.0	0%
Emergency Management Planner	1.0	1.0	1.0	1.0	0%
Electronic Services Installer	0.0	0.0	0.0	0.0	0%
Quality Assurance Specialist	0.0	0.0	1.0	1.0	0%
Communications Manager	1.0	1.0	1.0	1.0	0%
Emergency Communications Supervisor	4.0	4.0	4.0	4.0	0%
Emergency Communications Supervisor Backup/Trainer	0.0	1.0	1.0	1.0	0%
Emergency Communications Specialist II	15.0	10.0	5.0	5.0	0%
Emergency Communications Specialist I	5.0	3.0	5.0	5.0	0%
Emergency Communications Trainee	0.0	6.0	15.0	15.0	0%
Emergency Communications Specialist Part timers	0.0	0.5	0.0	0.0	0%
Call Taker	4.0	0.0	0.0	0.0	0%
Administrative Assistant V	1.0	0.0	0.0	0.0	0%
Administrative Assistant IV	0.0	1.0	1.0	1.0	0%
Assistant Chief Electronic Services	0.0	0.0	1.0	1.0	0%
Emergency Management Specialist	1.0	1.0	1.0	2.0	100%
Total	37.0	33.5	40.0	42.0	5%

Summary of Significant Budget Increase/Decrease

Description of Increase/Decrease	\$ Increase/Decrease	% Inc/(Dec)
Increase request for new position, personnel reclasses, Capital Vehicles and Public Safety Equipment	\$ 1,324,635	29%

Contact Information

Name:	Matthew Owens	Address 1:	One West Market Street
Title:	Director	Address 2:	Government Center, Room 1002
Email:	mowens@co.worcester.md.us	City/State:	Snow Hill, Maryland
Telephone:	410-632-1311	Zip Code:	21863

**WORCESTER COUNTY
PERSONAL COMPUTER FORM
FY2026**

Department/Agency Name: Emergency Services

Department No. 100.1102

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

<u>N or R</u>	<u>Description:</u>	<u>Qty:</u>	<u>Cost:</u>	<u>Total:</u>
R	Mini Computer	2	\$440	\$880
R	Laptop**	2	\$2,100	\$4,200
	** with docking station			
	Laptop only		\$1,800	\$0
R	Desktop w/dual video card	3	\$1,370	\$4,110
	***does not include monitor			
	Docking Station		\$300	\$0
R	24" Monitor	2	\$175	\$350
	32" Monitor		\$280	\$0
	Laptop Tote		\$20	\$0
	Adobe Acrobat		\$240	\$0
TOTAL TO KEY TO ACCOUNT 6110.090				\$9,540

Contact Susan McMichen with questions regarding personal computer requests at extension 1508 or email

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

Reason:

Computer # (i.e. WCIT0001):

****Key into New World Systems budget under account 6110.090 - Supplies & Equipment, Computers &**

**Worcester County
Vehicle Request Form
FY 2026**

Department/Agency Name: Emergency Services
Department No. 100.1102

#	New key (N) or Replacement key (R)	VEHICLE TO BE REPLACED								VEHICLE REQUEST			
		Serial Number	Model Year	Make of Vehicle	Model of Vehicle	Tag #	Actual Odometer Reading Jan. 2025	Estimated Odometer Reading 6/30/2025	Estimated Annual Maintenance & Repair	Vehicle Replacement Type	Vehicle Replacement Size	Estimated Vehicle Purchase Price *	What is the proposed use and does this vehicle require a radio, laptop or tablet dock?
1.	Replacement	1GCEC14V95Z251157	2005	Chevy	Silverado					Pick-up	3/4-Ton	\$75,000	Vehicles will rotate. New vehicle will rotate to Asst Chief Electronic Services Division Will be upfit as emerg vehicle
2.	Replacement	1GNSK2E03DR200533	2013	Chevy	Tahoe					SUV	Tahoe	\$57,000	Vehicle will be upfit as emergency vehicle w/ radio, warning lights, tablet mount.
3.	Replacement	1GNSK2E04CR196054	2012	Chevy	Tahoe					SUV	Tahoe	\$57,000	Vehicle will rotate, New vehicle will be assigned to Asst Chief Emergency Management, Equipped as emergency vehicle
4.													
5.													
6.													
7.													
8.													
9.													
10.													
Total this page									\$0			\$189,000	

Notes:

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

Worcester County	Completed By:	Hamilton		Date: 1/17/2024			
Subsidiary	Vehicle Identification #	Make	Year	Model	Mileage	Driver	Purpose
Emergency Services	1FT7X2B69MEC30135	Ford F-250	2021	F-250 4X4	14,254	All	Emergency Response Vehicle for Towing
Emergency Services	1GNSK2E04CR196054	Chevrolet	2012	Tahoe	148,883	Brown	Electronic Services
Emergency Services	1GNSK2E03DR200533	Chevrolet	2013	Tahoe	134,467	Hamilton	Mobile Command Vehicle
Emergency Services	1GNSK2E05DR200288	Chevrolet	2013	Tahoe	137,849	Vieira	Mobile Command Vehicle
Emergency Services	1GCEC14V95Z251157	Chevrolet	2005	Chevrolet Silverado	131,712	McGinnis	Electronic Services
Emergency Services	NM0LS7E7XH1315896	Ford	2017	Transit Connect	67,297	ESD Shop	Electronic Services
Emergency Services		Ford	2024	F-250 4X4	245	Sterling	Electronic Services
Emergency Services		Ford	2023	F-350 4x4	5,742	Rhode	Electronic Services
Emergency Services	1HTMPAFL65127383	International	2004	Box Truck		All	Logistical Support Vehicle
Emergency Services	4UZAABV85CU23497	Freightliner	2005	Motor Home/RV		All	Logistical Support Vehicle
Emergency Services			2010	Trailer	N/A	All	Trailer Mt. 23 KVV Generator
Emergency Services	AC217263MD	Classic Cargo	1994	Trailer	N/A	N/A	HAZMAT BOOM Trailer
Emergency Services	5NHUCMV256N057183	Cargo Mate	2006	Trailer	N/A	N/A	Special Ops Trailer
Emergency Services	1W4200J2338002249	Road Force	2003	Trailer	N/A	N/A	Mass Casualty Equipment
				Average Mileage *	89,456		
				Usable Vehicles *	9	does not include trailers	
*If a vehicle is not usable, do not key in mileage, or it will skew the average and count.							

VEHICLE RATING INSPECTION

Rating	Miles	Age	Est. Repairs	Body	Inspection Date
5	Under 75,000	5 years or newer	\$200 or less	Excellent	3/5/2025
4	75,001 - 100,000	6-9 years	\$500 or less	Minor Scratches	Department EMER SER
3	100,001-125,000	10-12 years	\$1000 or less	Small Dents / Scratches	Mileage 131,335
2	125,001 - 150,000	13-15 years	\$1500 or less	Larger Dents / Peeling paint	
1	150,001 or over	16+, Replace	\$2000 or less	Major body damage / Peeling paint / Rust	

Vehicle Information:

Serial: 1GNSK2E05DR200288

Year: 2013

Make: CHEVY

KBB Value: \$4,306.00

Model: TAHOE

Overall Rating: 7 out of 20

Repairs Needed: BOTH ROCKER PANELS RUSTED OUT. DRIVERS DOOR HINGE PINS NEED REPLACED MAKING LOUD POP NOISE. SEVERAL DENTS IN THE BODY AND DOORS. INTERIOR VERY WORN WITH PANELS NOT INSTALLED PROPERLY. INTERIOR DIRTY. FRONT BALL JOINTS NEED REPLACED.

VEHICLE RATING INSPECTION

Rating	Miles	Age	Est. Repairs	Body	Inspection Date
5	Under 75,000	5 years or newer	\$200 or less	Excellent	1/29/2025
4	75,001 - 100,000	6-9 years	\$500 or less	Minor Scratches	Department EMER SER
3	100,001-125,000	10-12 years	\$1000 or less	Small Dents / Scratches	Mileage 150,177
2	125,001 - 150,000	13-15 years	\$1500 or less	Larger Dents / Peeling paint	
1	150,001 or over	16+, Replace	\$2000 or less	Major body damage / Peeling paint / Rust	

Vehicle Information:

Serial: 1GNSK2E04CR196054

Year: 2012

Make: CHEVY

KBB Value: \$6,746.00

Model: TAHOE

Overall Rating: 10 out of 20

Repairs Needed: NEEDS BRAKES, TIRES AND HAS RUST.

VEHICLE RATING INSPECTION

Rating	Miles	Age	Est. Repairs	Body	Inspection Date
5	Under 75,000	5 years or newer	\$200 or less	Excellent	1/30/2025
4	75,001 - 100,000	6-9 years	\$500 or less	Minor Scratches	Department EMER SER
3	100,001-125,000	10-12 years	\$1000 or less	Small Dents / Scratches	Mileage 131,715
2	125,001 - 150,000	13-15 years	\$1500 or less	Larger Dents / Peeling paint	
1	150,001 or over	16+, Replace	\$2000 or less	Major body damage / Peeling paint / Rust	

Vehicle Information:

Serial: 1GCEC14V55Z225142

Year: 2005

Make: CHEVY

KBB Value: \$4,145.00

Model: SILVERADO

Overall Rating: 7 out of 20

Repairs Needed: RUST ON FRONT AND REAR BUMPER. THERE ARE SOME DENTS.

1103 JAIL				
Department Revenue and Expenditure Summary				
Revenues:				
Revenue Category	Adopted Budget FY2025	Budget Request FY2026	\$ Variance	% Variance
Charges for Services	\$ 111,630	\$ 858,125	\$ 746,495	669%
State Grant/Revenues	\$ 546,840	\$ 213,920	\$ (332,920)	-61%
Other Grants	\$ -	\$ -	\$ -	0%
Total	\$ 658,470	\$ 1,072,045	\$ 413,575	63%
Expenditures:				
Expenditure Category	Adopted Budget FY2025	Budget Request FY2026	\$ Variance	% Variance
Personnel Services	\$ 10,827,666	\$ 11,758,923	\$ 931,257	9%
Supplies & Materials	969,139	1,062,177	\$ 93,038	10%
Maintenance & Services	2,419,813	2,793,714	\$ 373,901	15%
Other Charges	10,056	22,356	\$ 12,300	122%
Capital Outlay	13,895	161,500	\$ 147,605	1062%
Total	\$ 14,240,569	\$ 15,798,670	\$ 1,558,101	11%
			\$ Increase in Expense over Rev	% Inc/(Dec)
Budget variance: Revenue increase in US Marshals Reimbursements and MOUD Grant revenue. Increase in expenditures - personnel requests, inmate medical contract increase, replacement of UPS System & HVAC Units.			\$ 1,144,526	8%

Revenues			1103 Jail Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund										
REVENUES										
Department: 1103 - Jail										
CHG SVC - Charges for Services										
	5095.100	Payments For Jail Use Work Release	4,000.00	2,500.00	2,500.00	1,500.00	60%	2,908.00	4,062.00	Increase based on FY24 actuals
	5095.150	Payments For Jail Use Inmate Grievance Device	30,000.00	0.00	0.00	30,000.00	100%	0.00	0.00	Implementing in FY26
	5095.250	Payments For Jail Use REIM US MARSHAL FEES	742,600.00	0.00	0.00	742,600.00	100%	266,300.00	0.00	Moved from Acct#5761
	5095.400	Payments For Jail Use State Housing	48,775.00	81,630.00	81,630.00	(32,855.00)	-40%	0.00	81,630.00	Based on estimate
	5095.600	Payments For Jail Use Social Security	2,500.00	2,500.00	2,500.00	0.00	0%	1,600.00	5,400.00	
	5095.700	Payments For Jail Use State Mental Health Reimb.	22,000.00	20,000.00	20,000.00	2,000.00	10%	0.00	30,030.00	Estimate based on grant
	5095.800	Payments For Jail Use Pretrial Fees	8,250.00	5,000.00	5,000.00	3,250.00	65%	6,597.00	9,359.00	
Account Classification Total: CHG SVC - Charges for Services			\$858,125.00	\$111,630.00	\$111,630.00	\$746,495.00	669%	\$277,405.00	\$130,481.00	
INTGOV ST - Intergovernmental - State Revenues										
	5761	US Marshals Grant	0	415,000.00	415,000.00	(415,000.00)	-100%	0.00	594,929.00	Moved to Acct# 5095.250
	5767	Medication Opioid Disorder Grant	213,920.00	131,840.00	131,840.00	82,080.00	62%	8,068.00	101,535.00	Estimate based on grant
Account Total: INTGOV ST - Intergovernmental - State Revenues			\$213,920.00	\$546,840.00	\$546,840.00	(\$332,920.00)	-61%	\$8,068.00	\$101,535.00	
Department Total: 1103 - Jail			\$1,072,045.00	\$658,470.00	\$658,470.00	\$413,575.00	63%	\$285,473.00	\$232,016.00	

Expenditures			1103 Jail Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund										
EXPENSES										
Department: 1103 - Jail										
<i>PERS SVCS - Personnel Services</i>										
	6000.100	Personnel Services Salaries	7,800,283.00	7,244,203.00	7,244,203.00	556,080.00	8%	3,056,837.81	6,358,159.36	Personnel reclass requests
	6000.400	Personnel Services Overtime Pay	100,000.00	75,000.00	75,000.00	25,000.00	33%	129,582.64	274,866.94	Requested increase in OT based on actuals
	6010.020	Benefits Contingency	3,064.00	3,187.00	3,187.00	(123.00)	-4%	0.00	0.00	
	6010.025	Benefits Deferred Comp Match	50,000.00	50,000.00	50,000.00	0.00	0%	0.00	0.00	
	6010.030	Benefits Hospitalization Insurance	1,228,595.00	1,268,511.00	1,268,511.00	(39,916.00)	-3%	560,721.53	0.00	
	6010.050	Benefits Retirement	1,434,382.00	1,109,633.00	1,109,633.00	324,749.00	29%	0.00	0.00	
	6010.060	Benefits Social Security Taxes	596,722.00	552,969.00	552,969.00	43,753.00	8%	232,078.31	0.00	
	6010.070	Benefits Unemployment Insurance	3,060.00	3,187.00	3,187.00	(127.00)	-4%	0.00	0.00	
	6010.090	Benefits Workmans Compensation Ins	153,429.00	110,672.00	110,672.00	42,757.00	39%	92,562.14	0.00	
	6010.120	Benefits Long Term Disability	11,491.00	11,950.00	11,950.00	(459.00)	-4%	0.00	0.00	
	6010.130	Benefits Life Insurance	13,024.00	13,543.00	13,543.00	(519.00)	-4%	0.00	0.00	
	6010.140	Benefits FSA & PSA Admin and EAP Program	14,096.00	14,658.00	14,658.00	(562.00)	-4%	2,508.46	0.00	
	6010.150	Benefits Retirement Administration Fee	14,709.00	15,295.00	15,295.00	(586.00)	-4%	3,293.36	0.00	
	6010.900	Benefits OPEB contribution	336,068.00	354,858.00	354,858.00	(18,790.00)	-5%	177,429.00	0.00	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>			\$11,758,923.00	\$10,827,666.00	\$10,827,666.00	\$931,257.00	9%	\$4,255,013.25	\$6,633,026.30	
<i>SUPP & MAT - Supplies & Materials</i>										
	6100.050	Administrative Expense Background Checks	500.00	500.00	500.00	0.00	0%	706.76	801.76	
	6100.100	Administrative Expense Dues, Licenses & Subscriptions	250.00	175.00	175.00	75.00	43%	250.00	0.00	Vendor increased fees
	6100.190	Administrative Expense Office Supplies	6,750.00	6,750.00	6,750.00	0.00	0%	4,138.35	6,257.25	
	6110.090	Supplies & Equipment Computers & Printers	7,090.00	5,300.00	5,300.00	1,790.00	34%	4,507.22	4,268.37	per IT
	6110.190	Supplies & Equipment Law Enforcement Equipment	1,500.00	1,500.00	1,500.00	0.00	0%	0.00	2,701.93	
	6110.245	Supplies & Equipment Mobile Phones	2,256.00	1,500.00	1,500.00	756.00	50%	619.31	1,821.41	Increase due to hire of another Assistant Warden
	6110.320	Supplies & Equipment Radio Supplies	7,000.00	5,000.00	5,000.00	2,000.00	40%	0.00	4,581.05	Need to replace older/broken radios
	6130.010	Equipment Maintenance Copier Lease	6,700.00	6,700.00	6,700.00	0.00	0%	2,636.55	7,067.08	
	6130.040	Equipment Maintenance MILES Computer Chg/MDT User Fees	210.00	588.00	588.00	(378.00)	-64%	56.00	560.12	
	6130.070	Equipment Maintenance Software Maintenance Agreements	26,388.00	25,136.00	25,136.00	1,252.00	5%	26,387.20	25,135.90	Contract fees increased
	6150.040	Uniforms & Personal Equipment Uniform Allowance	66,500.00	57,400.00	57,400.00	9,100.00	16%	56,700.00	54,904.36	Increased due to hiring of new officers
	6150.050	Uniforms & Personal Equipment Uniforms	12,863.00	12,250.00	12,250.00	613.00	5%	6,713.82	8,649.49	
	6160.064	Grant Programs Inmate Opiod Medication	213,920.00	131,840.00	131,840.00	82,080.00	62%	8,493.47	101,776.69	New reimbursement grants starting FY26
	6160.074	Grant Programs US Marshals	0.00	0.00	0.00	0.00	N/A	0.00	1,629.90	
	6190.010	Inmate Expenses Food Services	450,000.00	450,000.00	450,000.00	0.00	0%	252,367.82	548,393.12	
	6190.020	Inmate Expenses Hospital & Physicians Charges	95,000.00	95,000.00	95,000.00	0.00	0%	56,329.64	116,188.80	
	6190.030	Inmate Expenses Inmate Supplies & Services	15,750.00	15,000.00	15,000.00	750.00	5%	8,313.46	21,277.03	
	6190.040	Inmate Expenses Jail Dentist	15,000.00	15,000.00	15,000.00	0.00	0%	4,115.00	8,428.00	
	6190.070	Inmate Expenses Kitchen Supplies	6,000.00	6,000.00	6,000.00	0.00	0%	4,431.20	3,262.15	

Expenditures			1103 Jail Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
	6190.080	Inmate Expenses Medical Supplies	20,000.00	25,000.00	25,000.00	(5,000.00)	-20%	5,872.74	15,570.32	based on averages this category can be slightly reduced
	6190.090	Inmate Expenses Pharmaceutical	100,000.00	100,000.00	100,000.00	0.00	0%	57,381.41	118,970.18	
	6190.100	Inmate Expenses Processing Supplies	8,500.00	8,500.00	8,500.00	0.00	0%	842.42	5,706.50	
Account Total: SUPP & MAT - Supplies & Materials			\$1,062,177.00	\$969,139.00	\$969,139.00	\$93,038.00	10%	\$500,862.37	\$1,057,951.41	
MAINT & SVCS - Maintenance & Services										
	6190.075	Inmate Expenses Medical Contract	1,899,740.00	1,542,013.00	1,542,013.00	357,727.00	23%	980,288.42	1,682,542.41	Increased per approved contract
	6530.050	Consulting Services Crisis/Fitness for Duty	1,000.00	1,000.00	1,000.00	0.00	0%	0.00	0.00	
	6530.080	Consulting Services Physicals, Shots & Drug Testing	500.00	500.00	500.00	0.00	0%	0.00	0.00	
	6530.115	Consulting Services Psychological Services	6,780.00	6,500.00	6,500.00	280.00	4%	2,975.00	8,610.00	
	6540.020	Vehicle Operating Expenses Fuel - WC Fleet	6,000.00	6,000.00	6,000.00	0.00	0%	3,315.78	5,378.85	
	6540.030	Vehicle Operating Expenses Vehicle Maintenance	2,500.00	2,500.00	2,500.00	0.00	0%	4,334.31	1,577.61	
	6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	300.00	300.00	300.00	0.00	0%	0.00	75.97	
	6550.050	Building Site Expenses Custodial Supplies	60,000.00	60,000.00	60,000.00	0.00	0%	30,407.88	46,051.98	
	6550.060	Building Site Expenses Electricity	262,500.00	250,000.00	250,000.00	12,500.00	5%	136,577.62	233,534.13	Based on increased rates
	6550.080	Building Site Expenses Fire Alarm Testing	5,000.00	5,000.00	5,000.00	0.00	0%	1,029.18	4,824.19	
	6550.081	Building Site Expenses Fire Extinguishers	1,550.00	1,550.00	1,550.00	0.00	0%	125.00	442.50	
	6550.085	Building Site Expenses Generator Fuel Oil	0.00	0.00	0.00	0.00	N/A	4,983.45	0.00	
	6550.090	Building Site Expenses General Maintenance Repairs	90,000.00	75,000.00	75,000.00	15,000.00	20%	72,235.64	75,998.83	based on supplies for new equipment, such as filters for new AC units
	6550.100	Building Site Expenses Generator Services & Repairs	5,000.00	5,000.00	5,000.00	0.00	0%	3,183.22	11,465.95	
	6550.110	Building Site Expenses Heating Fuel Oil	260,000.00	260,000.00	260,000.00	0.00	0%	39,761.00	213,857.87	
	6550.125	Building Site Expenses HVAC Repairs/Replacement	10,000.00	10,000.00	10,000.00	0.00	0%	4,210.76	7,307.54	
	6550.180	Building Site Expenses Pest Control/Termite Insp	500.00	500.00	500.00	0.00	0%	142.00	340.80	
	6550.230	Building Site Expenses Security System Expenses	0.00	0.00	0.00	0.00	N/A	433.75	0.00	
	6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	10,500.00	10,000.00	10,000.00	500.00	5%	5,544.03	7,775.89	
	6550.250	Building Site Expenses Sprinkler Testing	1,700.00	1,700.00	1,700.00	0.00	0%	1,270.00	8,065.00	
	6550.270	Building Site Expenses Telephone	5,000.00	25,000.00	25,000.00	(20,000.00)	-80%	4,079.49	23,253.40	Decreased due to removal of 2 HiCap lines no longer needed.
	6550.300	Building Site Expenses Trash Removal	5,750.00	4,600.00	4,600.00	1,150.00	25%	2,064.75	4,240.92	Vendor increased rates/fees
	6550.310	Building Site Expenses Water & Sewer	148,400.00	140,000.00	140,000.00	8,400.00	6%	78,933.06	139,252.33	vendor increased rates/fees
	6700.050	Other Maint. & Svcs Phone Service	650.00	650.00	650.00	0.00	0%	0.00	0.00	
	6700.700	Other Maint. & Svcs Prison Labor	10,344.00	12,000.00	12,000.00	(1,656.00)	-14%	4,310.00	10,156.00	based on averages - this line item as decreased slightly
Account Total: MAINT & SVCS - Maintenance & Services			\$2,793,714.00	\$2,419,813.00	\$2,419,813.00	\$373,901.00	15%	\$1,380,204.34	\$2,484,752.17	
OTHR CHGS - Other Charges										
	7000.060	Travel, Training & Expense Educational Training	15,100.00	4,000.00	4,000.00	11,100.00	278%	4,410.00	11,451.84	New hire training and current staff training

Expenditures			1103 Jail Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
	7000.090	Travel, Training & Expense Firearms Training	4,850.00	3,850.00	3,850.00	1,000.00	26%	0.00	4,621.84	2 officers attending Firearms training
	7000.100	Travel, Training & Expense Meetings/Conferences/Shows	2,406.00	2,206.00	2,206.00	200.00	9%	60.00	2,531.00	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			\$22,356.00	\$10,056.00	\$10,056.00	\$12,300.00	122%	\$4,470.00	\$18,604.68	
<i>CAP EQ - Capital Equipment</i>										
	9010.060	Capital Equipment Other	161,500.00	13,895.00	13,895.00	147,605.00	1062%	13,895.70	448,656.97	To replace/update outdated equipment. UST, UPS System & 3 HVAC units
<i>Account Classification Total: CAP EQ - Capital Equipment</i>			\$161,500.00	\$13,895.00	\$13,895.00	\$147,605.00	1062%	\$13,895.70	\$448,656.97	
Department Total: 1103 - Jail			\$15,798,670.00	\$14,240,569.00	\$14,240,569.00	\$1,558,101.00	11%	\$6,154,445.66	\$10,642,991.53	

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1103 - Jail				
Account 6100.050 - Administrative Expense Background Checks				
100.1103.6100.050	Background Checks on New Officers	1.0000	500.00	500.00
	Account 6100.050 - Administrative Expense Background Checks Totals	Transactions	1	\$500.00
Account 6100.100 - Administrative Expense Dues, Licenses & Subscriptions				
100.1103.6100.100	Md Correctional Administrators Assoc Dues	1.0000	250.00	250.00
	Account 6100.100 - Administrative Expense Dues, Licenses & Subscriptions Totals	Transactions	1	\$250.00
Account 6100.190 - Administrative Expense Office Supplies				
100.1103.6100.190	Copy paper, folders, letterhead, envelopes	1.0000	6,750.00	6,750.00
	Account 6100.190 - Administrative Expense Office Supplies Totals	Transactions	1	\$6,750.00
Account 6110.090 - Supplies & Equipment Computers & Printers				
100.1103.6110.090	Per direction of IT, desktop w/video card no monitor	1.0000	1,370.00	1,370.00
100.1103.6110.090	Per Direction of IT, Replace 13 mini desktops	13.0000	440.00	5,720.00
	Account 6110.090 - Supplies & Equipment Computers & Printers Totals	Transactions	2	\$7,090.00
Account 6110.190 - Supplies & Equipment Law Enforcement Equipment				
100.1103.6110.190	Badges, name tags	1.0000	200.00	200.00
100.1103.6110.190	Handcuffs, belts, replacement worn equipment	1.0000	1,300.00	1,300.00
	Account 6110.190 - Supplies & Equipment Law Enforcement Equipment Totals	Transactions	2	\$1,500.00
Account 6110.245 - Supplies & Equipment Mobile Phones				
100.1103.6110.245	Warden, 2 Assistant Warden and Major Cell phones	1.0000	2,256.00	2,256.00
	Account 6110.245 - Supplies & Equipment Mobile Phones Totals	Transactions	1	\$2,256.00
Account 6110.320 - Supplies & Equipment Radio Supplies				
100.1103.6110.320	Batteries	1.0000	1,800.00	1,800.00
100.1103.6110.320	Replace broken radios	1.0000	5,200.00	5,200.00
	Account 6110.320 - Supplies & Equipment Radio Supplies Totals	Transactions	2	\$7,000.00
Account 6130.010 - Equipment Maintenance Copier Lease				
100.1103.6130.010	4 copiers	1.0000	6,700.00	6,700.00
	Account 6130.010 - Equipment Maintenance Copier Lease Totals	Transactions	1	\$6,700.00
Account 6130.040 - Equipment Maintenance MILES Computer Chg/MDT User Fees				
100.1103.6130.040	CJIS Access Fee	1.0000	210.00	210.00
	Account 6130.040 - Equipment Maintenance MILES Computer Chg/MDT User Fees Totals	Transactions	1	\$210.00
Account 6130.070 - Equipment Maintenance Software Maintenance Agreements				
100.1103.6130.070	Increase in contract	1.0000	26,388.00	26,388.00
	Account 6130.070 - Equipment Maintenance Software Maintenance Agreements Totals	Transactions	1	\$26,388.00
Account 6150.040 - Uniforms & Personal Equipment Uniform Allowance				
100.1103.6150.040	Based on Estimates with new hires	1.0000	66,500.00	66,500.00
	Account 6150.040 - Uniforms & Personal Equipment Uniform Allowance Totals	Transactions	1	\$66,500.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1103 - Jail				
Account 6150.050 - Uniforms & Personal Equipment Uniforms				
100.1103.6150.050	Based on Trends	1.0000	12,863.00	12,863.00
	Account 6150.050 - Uniforms & Personal Equipment Uniforms Totals	Transactions	1	\$12,863.00
Account 6160.064 - Grant Programs Inmate Opiod Medication				
100.1103.6160.064	MOUD Grant based on Trends	1.0000	213,920.00	213,920.00
	Account 6160.064 - Grant Programs Inmate Opiod Medication Totals	Transactions	1	\$213,920.00
Account 6190.010 - Inmate Expenses Food Services				
100.1103.6190.010	Based on Estimate	1.0000	450,000.00	450,000.00
	Account 6190.010 - Inmate Expenses Food Services Totals	Transactions	1	\$450,000.00
Account 6190.020 - Inmate Expenses Hospital & Physicians Charges				
100.1103.6190.020	Based on Trends	1.0000	95,000.00	95,000.00
	Account 6190.020 - Inmate Expenses Hospital & Physicians Charges Totals	Transactions	1	\$95,000.00
Account 6190.030 - Inmate Expenses Inmate Supplies & Services				
100.1103.6190.030	Based on Trends	1.0000	15,750.00	15,750.00
	Account 6190.030 - Inmate Expenses Inmate Supplies & Services Totals	Transactions	1	\$15,750.00
Account 6190.040 - Inmate Expenses Jail Dentist				
100.1103.6190.040	Based on Estimate	1.0000	15,000.00	15,000.00
	Account 6190.040 - Inmate Expenses Jail Dentist Totals	Transactions	1	\$15,000.00
Account 6190.070 - Inmate Expenses Kitchen Supplies				
100.1103.6190.070	Based on Trends	1.0000	6,000.00	6,000.00
	Account 6190.070 - Inmate Expenses Kitchen Supplies Totals	Transactions	1	\$6,000.00
Account 6190.075 - Inmate Expenses Medical Contract				
100.1103.6190.075	increase per contract	1.0000	1,899,740.00	1,899,740.00
	Account 6190.075 - Inmate Expenses Medical Contract Totals	Transactions	1	\$1,899,740.00
Account 6190.080 - Inmate Expenses Medical Supplies				
100.1103.6190.080	Based on Trends	1.0000	20,000.00	20,000.00
	Account 6190.080 - Inmate Expenses Medical Supplies Totals	Transactions	1	\$20,000.00
Account 6190.090 - Inmate Expenses Pharmaceutical				
100.1103.6190.090	Based on Trends	1.0000	100,000.00	100,000.00
	Account 6190.090 - Inmate Expenses Pharmaceutical Totals	Transactions	1	\$100,000.00
Account 6190.100 - Inmate Expenses Processing Supplies				
100.1103.6190.100	Based on Trends	1.0000	8,500.00	8,500.00
	Account 6190.100 - Inmate Expenses Processing Supplies Totals	Transactions	1	\$8,500.00
Account 6530.050 - Consulting Services Crisis/Fitness for Duty				
100.1103.6530.050	For Counseling (suicides, depression)	1.0000	1,000.00	1,000.00
	Account 6530.050 - Consulting Services Crisis/Fitness for Duty Totals	Transactions	1	\$1,000.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1103 - Jail				
Account 6530.080 - Consulting Services Physicals, Shots & Drug Testing				
100.1103.6530.080	New hires	1.0000	500.00	500.00
	Account 6530.080 - Consulting Services Physicals, Shots & Drug Testing Totals	Transactions	1	\$500.00
Account 6530.115 - Consulting Services Psychological Services				
100.1103.6530.115	Contract increases / new hires background checks	1.0000	6,780.00	6,780.00
	Account 6530.115 - Consulting Services Psychological Services Totals	Transactions	1	\$6,780.00
Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet				
100.1103.6540.020	Transporting to DOC, Medical, Court	1.0000	6,000.00	6,000.00
	Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet Totals	Transactions	1	\$6,000.00
Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance				
100.1103.6540.030	Based on Trends	1.0000	2,500.00	2,500.00
	Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance Totals	Transactions	1	\$2,500.00
Account 6540.045 - Vehicle Operating Expenses Vehicle Repairs Outside				
100.1103.6540.045	Based on Trends	1.0000	300.00	300.00
	Account 6540.045 - Vehicle Operating Expenses Vehicle Repairs Outside Totals	Transactions	1	\$300.00
Account 6550.050 - Building Site Expenses Custodial Supplies				
100.1103.6550.050	Detergent, cleaning solvents, paper products based on trends	1.0000	60,000.00	60,000.00
	Account 6550.050 - Building Site Expenses Custodial Supplies Totals	Transactions	1	\$60,000.00
Account 6550.060 - Building Site Expenses Electricity				
100.1103.6550.060	Based on Trends	1.0000	262,500.00	262,500.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$262,500.00
Account 6550.080 - Building Site Expenses Fire Alarm Testing				
100.1103.6550.080	Based on Trends	1.0000	5,000.00	5,000.00
	Account 6550.080 - Building Site Expenses Fire Alarm Testing Totals	Transactions	1	\$5,000.00
Account 6550.081 - Building Site Expenses Fire Extinguishers				
100.1103.6550.081	Based on Trends	1.0000	1,550.00	1,550.00
	Account 6550.081 - Building Site Expenses Fire Extinguishers Totals	Transactions	1	\$1,550.00
Account 6550.090 - Building Site Expenses General Maintenance Repairs				
100.1103.6550.090	Based on Trends	1.0000	90,000.00	90,000.00
	Account 6550.090 - Building Site Expenses General Maintenance Repairs Totals	Transactions	1	\$90,000.00
Account 6550.100 - Building Site Expenses Generator Services & Repairs				
100.1103.6550.100	Based on trends	1.0000	5,000.00	5,000.00
	Account 6550.100 - Building Site Expenses Generator Services & Repairs Totals	Transactions	1	\$5,000.00
Account 6550.110 - Building Site Expenses Heating Fuel Oil				
100.1103.6550.110	Based on Trends	1.0000	260,000.00	260,000.00
	Account 6550.110 - Building Site Expenses Heating Fuel Oil Totals	Transactions	1	\$260,000.00

Expense Budget Transaction Report

1103

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1103 - Jail				
Account 6550.125 - Building Site Expenses HVAC Repairs/Replacement				
100.1103.6550.125	Based on Trends	1.0000	10,000.00	10,000.00
	Account 6550.125 - Building Site Expenses HVAC Repairs/Replacement Totals	Transactions	1	\$10,000.00
Account 6550.180 - Building Site Expenses Pest Control/Termite Insp				
100.1103.6550.180	Based on trends	1.0000	500.00	500.00
	Account 6550.180 - Building Site Expenses Pest Control/Termite Insp Totals	Transactions	1	\$500.00
Account 6550.240 - Building Site Expenses Sewer Pump/Septic Tank Maint				
100.1103.6550.240	Based on Trends	1.0000	10,500.00	10,500.00
	Account 6550.240 - Building Site Expenses Sewer Pump/Septic Tank Maint Totals	Transactions	1	\$10,500.00
Account 6550.250 - Building Site Expenses Sprinkler Testing				
100.1103.6550.250	Based on Trends	1.0000	1,700.00	1,700.00
	Account 6550.250 - Building Site Expenses Sprinkler Testing Totals	Transactions	1	\$1,700.00
Account 6550.270 - Building Site Expenses Telephone				
100.1103.6550.270	Based on Trends	1.0000	5,000.00	5,000.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	1	\$5,000.00
Account 6550.300 - Building Site Expenses Trash Removal				
100.1103.6550.300	Based on Trends	1.0000	5,750.00	5,750.00
	Account 6550.300 - Building Site Expenses Trash Removal Totals	Transactions	1	\$5,750.00
Account 6550.310 - Building Site Expenses Water & Sewer				
100.1103.6550.310	Based on Trends	1.0000	148,400.00	148,400.00
	Account 6550.310 - Building Site Expenses Water & Sewer Totals	Transactions	1	\$148,400.00
Account 6700.050 - Other Maint. & Svcs Phone Service				
100.1103.6700.050	Based on Trends	1.0000	650.00	650.00
	Account 6700.050 - Other Maint. & Svcs Phone Service Totals	Transactions	1	\$650.00
Account 6700.700 - Other Maint. & Svcs Prison Labor				
100.1103.6700.700	Based on Trends	1.0000	10,344.00	10,344.00
	Account 6700.700 - Other Maint. & Svcs Prison Labor Totals	Transactions	1	\$10,344.00
Account 7000.060 - Travel, Training & Expense Educational Training				
100.1103.7000.060	Continuing education for officers	1.0000	2,800.00	2,800.00
100.1103.7000.060	Training Academy	1.0000	12,300.00	12,300.00
	Account 7000.060 - Travel, Training & Expense Educational Training Totals	Transactions	2	\$15,100.00
Account 7000.090 - Travel, Training & Expense Firearms Training				
100.1103.7000.090	Officer re-certifications based on trends	1.0000	4,850.00	4,850.00
	Account 7000.090 - Travel, Training & Expense Firearms Training Totals	Transactions	1	\$4,850.00
Account 7000.100 - Travel, Training & Expense Meetings/Conferences/Shows				
100.1103.7000.100	MCAA Conference - Assistant Warden	1.0000	350.00	350.00

Expense Budget Transaction Report

1103

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1103 - Jail				
Account 7000.100 - Travel, Training & Expense Meetings/Conferences/Shows				
100.1103.7000.100	MCAA Conference - Officer of the Year	1.0000	1,706.00	1,706.00
100.1103.7000.100	MCAA Conference - Warden	1.0000	350.00	350.00
Account 7000.100 - Travel, Training & Expense Meetings/Conferences/Shows Totals	Transactions	3		\$2,406.00
Account 9010.060 - Capital Equipment Other				
100.1103.9010.060	3 HVAC units	1.0000	30,000.00	30,000.00
100.1103.9010.060	UPS System	1.0000	31,500.00	31,500.00
100.1103.9010.060	UST Replacement	1.0000	100,000.00	100,000.00
Account 9010.060 - Capital Equipment Other Totals	Transactions	3		\$161,500.00
Department 1103 - Jail Totals	Transactions	56		\$4,039,747.00
Fund 100 - General Fund Totals	Transactions	56		\$4,039,747.00
EXPENSES Totals	Transactions	56		\$4,039,747.00
Grand Totals	Transactions	56		\$4,039,747.00

DEPARTMENT BUDGET SUMMARY

Department or Agency:	Jail	Department Number:	1103
Fund: 100	General Fund	Function:	Public Safety

MISSION STATEMENT:

The mission statement of the Worcester County Jail, in the interest of public safety, is to provide a secure and humane place of confinement for those persons committed by any Judicial System. The Jail maintains custody of those persons sentenced by the courts and those in a pre-trial status who are financially unable to post bond or those who by virtue of the court, are to be held without bond.

PROGRAM SERVICES: (STATISTICS)

- Wellpath, our medical contractor, provided over 38,000 service calls to inmates in 2022. Despite the decline in inmate population, the number of medical issues we encounter remains high.
- During 2022, the Worcester County Jail had the following 2 audits; (1) MCCA State Audit; and (2) Selection Standard Audit. All audits were successful. In FY23 there were no audits at the Worcester County Jail. In FY24 the Worcester County Jail had one audit with the Maryland Commission on Correctional Standards.
- Our inmate population in 2022 averaged 138. Our kitchen served over 174,000 meals using five cooks and inmate labor. All meals continue to meet or exceed the nutritional requirements of MCCS and, additionally, we are certified annually by a licensed dietician. In FY23 our incarcerated individual population averaged 130 and in FY24 our incarcerated individual population averaged 139. In FY23 the kitchen served 163,930 meals and in FY24 the kitchen served 152,205 meals.
- Each Correctional Officer is required to be certified and to maintain certification. Each year the training staff provides over 1,500 hours of required training to our Officers. They receive training in areas such as Suicide Prevention, Substance Abuse side effects, interpersonal communication, signs & symptoms of opiate use, PREA, Use of Force, First Aid, CPR, Firearms & much more.
- The Jail processed 1487 inmates through its intake area in 2022. Of this number, 50% of the inmates had to be fingerprinted on the Livescan Digital Printer which connects to federal and state databases. In FY23 the Jail processed 1,159 incarcerated individuals through the intake area. Additionally, in FY24 the jail processed 1,277 incarcerated individuals through the intake area.

Statistical Data:

Description of Statistical Data	Actual FY2023	Actual FY2024	Estimate FY2025	Estimate FY2026
WellPath Medical Contractor service calls	20,590	19,969	19,444	19,450
Audits	0	1	2	1
Meals	163,930	152,205	158,775	164,250
Certifications hours	1,500	1,500	1,500	1,500
Processed Inmates	1,159	1,277	1,300	1,400
Inmate Population	130	139	145	150

Expenditures:

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget	Budget Request FY2026	% Change
Personnel Services	\$ 6,033,656	\$ 6,633,026	\$ 10,827,666	\$ 11,758,923	8.6%
Supplies & Materials	1,024,969	1,057,951	969,139	1,062,177	9.6%
Maintenance & Services	2,159,417	2,484,752	2,419,813	2,793,714	15.5%
Other Charges	10,948	18,605	10,056	22,356	122%
Capital Outlay	0	448,657	13,895	161,500	1062%
Total	\$ 9,228,990	\$ 10,642,991	\$ 14,240,569	\$ 15,798,670	10.9%

DEPARTMENT BUDGET SUMMARY					
Department or Agency:	Jail	Department Number:	1103		
Fund: 100	General Fund	Function:	Public Safety		
Staffing (Full Time Equivalent):					
Position Title	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Warden	1.0	1.0	1.0	1.0	0%
Asst Warden Class/Serv	1.0	1.0	1.0	1.0	0%
Asst Warden Cusd/Secur	0.0	0.0	0.0	1.0	100%
Major	1.0	1.0	1.0	1.0	0%
Captain	0.0	0.0	0.0	0.0	0%
Lieutenant	5.0	5.0	5.0	4.0	-20%
Sergeant	21.0	21.0	21.0	22.0	5%
Registered Nurse	1.0	1.0	1.0	1.0	0%
Corporal	47.0	48.0	48.0	39.0	-19%
PFC	3.0	3.0	3.0	12.0	300%
Certified Officer	0.0	0.0	0.0	0.0	0%
Correction Officer Trainee	10.0	10.0	10.0	10.0	0%
Corr OFC Trainee/Cook	0.0	0.0	0.0	0.0	0%
Kitchen Manager - Sgt	1.0	1.0	1.0	1.0	0%
Maintenance Supervisor - Sgt	1.0	1.0	1.0	1.0	0%
Maintenance	3.0	3.0	3.0	2.0	-33%
Office Assistant V	1.0	1.0	1.0	1.0	0%
Office Assistant IV	1.0	2.0	2.0	2.0	0%
Office Assistant III	2.0	0.0	0.0	0.0	0%
Total	99.0	99.0	99.0	99.0	0%
Summary of Significant Budget Increase/Decrease					
Description of Increase/Decrease				\$ Increase/Decrease	% Inc/(Dec)
Increase in Inmate Medical Contract, Replacement of UPS System, and 3 HVAC units				\$ 1,558,101	11%
Contact Information					
Name:	Timothy Mulligan	Address 1:	5022 Joyner Road		
Title:	Warden	Address 2:	P. O. Box 189		
Email:	tmulligan@co.worcester.md.us	City/State:	Snow Hill, MD		
Telephone:	410-632-1300	Zip Code:	21863		

**WORCESTER COUNTY
PERSONAL COMPUTER FORM
FY2026**

Department/Agency Name: Jail

Department No. 100.1103

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

<u>N or R</u>	<u>Description:</u>	<u>Qty:</u>	<u>Cost:</u>	<u>Total:</u>
R	Mini Computer	13	\$440	\$5,720
	Laptop**		\$2,100	\$0
	** with docking station			
	Laptop only		\$1,800	\$0
R	Desktop w/dual video card	1	\$1,370	\$1,370
	***does not include monitor			
	Docking Station		\$300	\$0
	24" Monitor		\$175	\$0
	32" Monitor		\$280	\$0
	Laptop Tote		\$20	\$0
	Adobe Acrobat		\$240	\$0
TOTAL TO KEY TO ACCOUNT 6110.090				\$7,090

Staffing (Full Time Equivalent):

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

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

Reason:

Computer # (i.e. WCIT0001):

Based on recommendations from I.T.

Replace computers WCJL9039, WCJL9040, WCJL9010, WCJL9011, WCJL9030,
WCJL9035WR, WCJL9041, WCJL9042, WCJL9043, WCJL9044, WCJL9045,
WCJL9046, WCJL9047, WCJL9048

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

WORCESTER COUNTY					
CAPITAL EQUIPMENT REQUEST					
FY 2026					
Department/Agency:	Jail				
Department No.	1103				
Priority Number	Account Number	Item	Estimated Cost	New or Replacement	Justification or Explanation
1	6550.090	Two 10,000 gallon underground storage tanks	\$ 100,000	Replacement	The two current tanks were installed in 1981 which makes them 44 years old. The tanks are single wall bare steel construction. The life expectancy of this tank is 20-25 years. These tanks can fail at any time given the age. A failure would result in the majority of the jail going without heat and hot water. This includes the kitchen and the health department could shut it down. Additionally, Worcester County would have to pay for the remediation of the contaminated soil.
2	6550.090	UPS	\$ 31,500	Replacement	The UPS (uninterruptable power supply MGE model#72-170300-10) is now obsolete and inoperable. In the event of a power loss, the UPS provides immediate temporary power until the two generators restore limited power throughout the jail. Without an operable UPS, the jail will operate in manual mode until an outside contractor is able to install the computer program in each control center. This would creat additional overtime for staff, as there would be a need to man crucial security doors.

3	6550.125	Three HVAC units	\$ 30,000	Replacement	The current three units were installed in 2009, making them 16 years old with a life expectancy of 15-20 years. The units provide cooling to a portion of administration, processing intake, and the women's side visitor lobby. Each of the units have condensor coils that have been deteriorating and caused them to shut down in a high pressure lock out. Sometimes this can be overcome by running a sprinkler on the coils which increases the water bill. With a planned replacement the contractor fees can be significantly less due to replacing all three units at the same time, reducing crane fees. The three units run 24 hours a day during the summer time.
	TOTAL REQUEST		\$161,500		
NUMBER EACH ITEM IN THE ORDER OF THEIR IMPORTANCE TO THE OPERATION OF YOUR DEPARTMENT.					
(NUMBER 1 IS THE HIGHEST PRIORITY).					
Staffing (Full Time Equivalent):					

Worcester County**Completed By:** Timothy Mulligan**Date:** 12/9/2024

Subsidiary	Vehicle Identification #	Make	Year	Model	Mileage	Driver
Jail	1GNDU23107D139450	Chevrolet	2007	Uplander Van	93,057	Transportation
Jail	1GNDU23WX8D138223	Chevrolet	2008	Uplander	72,450	Transportation
Jail	1GCZGGFF3H1150214	Chevrolet	2017	Express Cargo Van	41,164	Transportation
Jail	1GCZGGFPOJ1208925	Chevrolet	2018	Express Cargo Van	36,141	Transportation
Jail	1C4RDJHG5JC312599	Dodge	2018	Durango	22,896	Warden
Jail	1GCZGGFP2K1226375	Chevrolet	2019	Express Cargo Van	16,538	Transportation
Jail	1BCZGCFP1L1163660	Chevrolet	2020	Express Cargo Van	18,192	Transportation
Jail	IFTMF1CB1NKD99435	Ford	2022	F150	2,732	Transportation
				Average Mileage *	37,896	
				Usable Vehicles *	8	

*If a vehicle is not usable, do not key in mileage, or it will skew the average and count.

1104 FIRE MARSHAL				
Department Revenue and Expenditure Summary				
Revenues:				
Revenue Category	Adopted Budget FY2025	Budget Requested FY2026	\$ Variance	% Variance
Charges for Services	\$ 170,000	\$ 170,000	\$ -	0%
Licenses & Permits	\$ -	\$ -	\$ -	0%
Other Grants	\$ -	\$ -	\$ -	0%
Total	\$ 170,000	\$ 170,000	\$ -	0%
Expenditures:				
Expenditure Category	Adopted Budget FY2025	Budget Request FY2026	\$ Variance	% Variance
Personnel Services	\$ 1,166,229	\$ 1,232,029	\$ 65,800	6%
Supplies & Materials	68,755	79,385	\$ 10,630	15%
Maintenance & Services	49,110	54,200	\$ 5,090	10%
Other Charges	11,565	13,690	\$ 2,125	18%
Capital Outlay	176,000	90,000	\$ (86,000)	-49%
Total	\$ 1,471,659	\$ 1,469,304	\$ (2,355)	0%
			\$ Decrease in Expenses	% Inc/(Dec)
Budget variance: Expenditure decrease in capital equipment requests in FY26			\$ (2,355)	-0.2%

Revenues			1104 Fire Marshal Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund										
REVENUES										
Department: 1104 - Fire Marshal										
<i>CHG SVC - Charges for Services</i>										
	5100.100	Fire Inspection Fees Plan Review Fee	120,000.00	120,000.00	120,000.00	0.00	0%	51,044.00	132,126.00	
	5100.200	Fire Inspection Fees Fire Safety Fee	25,000.00	25,000.00	25,000.00	0.00	0%	7,815.00	31,780.00	
	5100.600	Fire Inspection Fees Fire Inspections QAP	25,000.00	25,000.00	25,000.00	0.00	0%	13,017.00	33,285.00	
<i>Account Classification Total: CHG SVC - Charges for Services</i>			\$170,000.00	\$170,000.00	\$170,000.00	\$0.00	0%	\$71,876.00	\$197,191.00	
Department Total: 1104 - Fire Marshal			\$170,000.00	\$170,000.00	\$170,000.00	\$0.00	0%	\$71,876.00	\$197,191.00	

Expenditures			1104 Fire Marshal Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund										
EXPENSES										
Department: 1104 - Fire Marshal										
<i>PERS SVCS - Personnel Services</i>										
	6000.100	Personnel Services Salaries	720,841.00	710,723.00	710,723.00	10,118.00	1%	341,019.02	599,529.13	
	6000.400	Personnel Services Overtime Pay	40,800.00	20,000.00	20,000.00	20,800.00	104%	6,633.11	9,703.91	Increase due to moving on call pay from salaries to overtime pay in FY26
	6010.020	Benefits Contingency	283.00	309.00	309.00	(26.00)	-8%	0.00	0.00	
	6010.025	Benefits Deferred Comp Match	5,000.00	5,000.00	5,000.00	0.00	0%	0.00	0.00	
	6010.030	Benefits Hospitalization Insurance	121,111.00	116,076.00	116,076.00	5,035.00	4%	55,503.59	0.00	
	6010.050	Benefits Retirement	240,711.00	216,577.00	216,577.00	24,134.00	11%	0.00	0.00	
	6010.060	Benefits Social Security Taxes	56,736.00	52,131.00	52,131.00	4,605.00	9%	25,235.57	0.00	
	6010.070	Benefits Unemployment Insurance	283.00	310.00	310.00	(27.00)	-9%	0.00	0.00	
	6010.090	Benefits Workmans Compensation Ins	14,179.00	10,749.00	10,749.00	3,430.00	32%	9,467.00	0.00	
	6010.120	Benefits Long Term Disability	1,062.00	1,161.00	1,161.00	(99.00)	-9%	0.00	0.00	
	6010.130	Benefits Life Insurance	1,204.00	1,315.00	1,315.00	(111.00)	-8%	0.00	0.00	
	6010.140	Benefits FSA & PSA Admin and EAP Program	1,303.00	1,424.00	1,424.00	(121.00)	-8%	245.96	0.00	
	6010.150	Benefits Retirement Administration Fee	1,359.00	1,486.00	1,486.00	(127.00)	-9%	322.93	0.00	
	6010.900	Benefits OPEB contribution	27,157.00	28,968.00	28,968.00	(1,811.00)	-6%	14,484.00	0.00	
<i>Account Classification Total: PERS SVCS - Personnel Services</i>			\$1,232,029.00	\$1,166,229.00	\$1,166,229.00	\$65,800.00	6%	\$452,911.18	\$609,233.04	
<i>SUPP & MAT - Supplies & Materials</i>										
	6100.060	Administrative Expense Books and Publications	1,000.00	500.00	500.00	500.00	100%	814.24	172.91	
	6100.100	Administrative Expense Dues, Licenses & Subscriptions	6,940.00	6,285.00	6,285.00	655.00	10%	984.75	3,691.38	
	6100.110	Administrative Expense Envelopes	200.00	200.00	200.00	0.00	0%	0.00	0.00	
	6100.190	Administrative Expense Office Supplies	1,500.00	1,000.00	1,000.00	500.00	50%	521.30	994.63	
	6100.210	Administrative Expense Paper	400.00	400.00	400.00	0.00	0%	0.00	0.00	
	6100.240	Administrative Expense Printing Expense	425.00	425.00	425.00	0.00	0%	0.00	0.00	
	6110.050	Supplies & Equipment Camera Equipment	1,200.00	1,000.00	1,000.00	200.00	20%	305.00	810.30	
	6110.090	Supplies & Equipment Computers & Printers	2,100.00	2,100.00	2,100.00	0.00	0%	1,139.98	3,204.43	
	6110.130	Supplies & Equipment Fire Investigation Equipment	2,500.00	2,000.00	2,000.00	500.00	25%	1,210.18	1,299.18	
	6110.150	Supplies & Equipment Hazmat Supplies & Equipment	19,850.00	16,050.00	16,050.00	3,800.00	24%	13,046.05	6,123.97	Annual increase in cost to maintain and calibrate equipment.
	6110.160	Supplies & Equipment Investigation Supplies	2,500.00	2,000.00	2,000.00	500.00	25%	317.72	1,178.70	
	6110.190	Supplies & Equipment Law Enforcement Equipment	4,000.00	4,000.00	4,000.00	0.00	0%	318.88	7,723.11	
	6110.245	Supplies & Equipment Mobile Phones	3,900.00	3,900.00	3,900.00	0.00	0%	1,249.64	3,978.71	
	6110.280	Supplies & Equipment Office Furniture	1,500.00	1,200.00	1,200.00	300.00	25%	0.00	479.98	
	6110.290	Supplies & Equipment Other Office Equipment	0.00	0.00	0.00	0.00	N/A	98.73	0.00	
	6110.320	Supplies & Equipment Radio Supplies	2,500.00	2,500.00	2,500.00	0.00	0%	89.90	1,883.25	
	6110.450	Supplies & Equipment Fire Prevention	2,000.00	1,200.00	1,200.00	800.00	67%	129.99	868.55	
	6130.010	Equipment Maintenance Copier Lease	1,600.00	1,600.00	1,600.00	0.00	0%	448.49	1,236.60	
	6130.040	Equipment Maintenance MILES Computer Chg/MDT User Fees	3,000.00	3,000.00	3,000.00	0.00	0%	1,120.28	2,923.00	

Expenditures			1104 Fire Marshal Budget Requested							
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments	
6130.070	Equipment Maintenance Software Maintenance Agreements	4,520.00	3,695.00	3,695.00	825.00	22%	620.76	3,351.91		
6150.020	Uniforms & Personal Equipment Fire Investigator Gear	8,300.00	7,400.00	7,400.00	900.00	12%	4,121.78	7,088.20		
6150.040	Uniforms & Personal Equipment Uniform Allowance	5,950.00	5,100.00	5,100.00	850.00	17%	4,900.00	3,600.00		
6150.050	Uniforms & Personal Equipment Uniforms	3,500.00	3,200.00	3,200.00	300.00	9%	1,007.29	2,263.67		
<i>Account Classification Total: SUPP & MAT - Supplies & Materials</i>		\$79,385.00	\$68,755.00	\$68,755.00	\$10,630.00	15%	\$32,444.96	\$52,872.48		
<i>MAINT & SVCS - Maintenance & Services</i>										
6530.050	Consulting Services Crisis/Fitness for Duty	3,750.00	3,750.00	3,750.00	0.00	0%	0.00	520.00		
6530.080	Consulting Services Physicals, Shots & Drug Testing	6,000.00	6,000.00	6,000.00	0.00	0%	508.28	1,190.80		
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	30,000.00	27,000.00	27,000.00	3,000.00	11%	14,135.34	28,570.60	Increase in fuel usage and cost.	
6540.030	Vehicle Operating Expenses Vehicle Maintenance	14,000.00	12,000.00	12,000.00	2,000.00	17%	7,350.58	10,436.42	Increase in vehicle maintenance cost.	
6550.270	Building Site Expenses Telephone	450.00	360.00	360.00	90.00	25%	135.60	396.87		
<i>Account Total: MAINT & SVCS - Maintenance & Services</i>		\$54,200.00	\$49,110.00	\$49,110.00	\$5,090.00	10%	\$22,129.80	\$41,114.69		
<i>OTHR CHGS - Other Charges</i>										
7000.040	Travel, Training & Expense Continuing Education/Certificati	2,940.00	2,520.00	2,520.00	420.00	17%	624.00	2,550.24		
7000.060	Travel, Training & Expense Educational Training	4,350.00	3,625.00	3,625.00	725.00	20%	2,396.27	2,942.34		
7000.090	Travel, Training & Expense Firearms Training	1,500.00	1,500.00	1,500.00	0.00	0%	0.00	1,353.85		
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	4,900.00	3,920.00	3,920.00	980.00	25%	3,921.41	2,193.19		
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$13,690.00	\$11,565.00	\$11,565.00	\$2,125.00	18%	\$6,941.68	\$9,039.62		
<i>CAP EQ - Capital Equipment</i>										
9010.010	Capital Equipment New Vehicles	72,000.00	144,000.00	144,000.00	(72,000.00)	-50%	95,828.00	0.00	Decrease - requesting 1 replacement Fire Marshal emergency response vehicle	
9010.020	Capital Equipment Public Safety Equipment	18,000.00	32,000.00	32,000.00	(14,000.00)	-44%	7,852.82	0.00	Decrease - emergency equipment outfitting for 1 Fire Marshal emergency response vehicle.	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$90,000.00	\$176,000.00	\$176,000.00	(\$86,000.00)	-49%	\$103,680.82	\$0.00		
<i>ENCUMBRANCES - Encumbrances</i>										
7180	Encumbrance Expense	0.00	0.00	0.00	0.00	N/A	0.00	63,396.68		
<i>Account Classification Total: ENCUMBRANCES - Encumbrances</i>		\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	\$63,396.68		
Department Total: 1104 - Fire Marshal		\$1,469,304.00	\$1,471,659.00	\$1,471,659.00	(\$2,355.00)	0%	\$618,108.44	\$775,656.51		

Expense Budget Transaction Report

1104

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1104 - Fire Marshal				
Account 6100.060 - Administrative Expense Books and Publications				
100.1104.6100.060	Fire Code Update	1.0000	1,000.00	1,000.00
	Account 6100.060 - Administrative Expense Books and Publications Totals	Transactions	1	\$1,000.00
Account 6100.100 - Administrative Expense Dues, Licenses & Subscriptions				
100.1104.6100.100	CFPS Renewal	7.0000	150.00	1,050.00
100.1104.6100.100	EMD Publishers	1.0000	175.00	175.00
100.1104.6100.100	Firehouse Magazine	1.0000	40.00	40.00
100.1104.6100.100	IAAI National Dues	7.0000	130.00	910.00
100.1104.6100.100	IFMA Annual Dues	2.0000	20.00	40.00
100.1104.6100.100	MFEIA and IAAI Dues (Local)	7.0000	50.00	350.00
100.1104.6100.100	NFPA Code Renewal	1.0000	2,000.00	2,000.00
100.1104.6100.100	NFPA Field Code Books	7.0000	150.00	1,050.00
100.1104.6100.100	NFPA Individual Annual Dues	7.0000	175.00	1,225.00
100.1104.6100.100	NFSA Annual Dues	2.0000	50.00	100.00
	Account 6100.100 - Administrative Expense Dues, Licenses & Subscriptions Totals	Transactions	10	\$6,940.00
Account 6100.110 - Administrative Expense Envelopes				
100.1104.6100.110	Office Expense Envelopes	1.0000	200.00	200.00
	Account 6100.110 - Administrative Expense Envelopes Totals	Transactions	1	\$200.00
Account 6100.190 - Administrative Expense Office Supplies				
100.1104.6100.190	Office Supplies Miscellaneous	1.0000	1,500.00	1,500.00
	Account 6100.190 - Administrative Expense Office Supplies Totals	Transactions	1	\$1,500.00
Account 6100.210 - Administrative Expense Paper				
100.1104.6100.210	Office Copier Paper	1.0000	400.00	400.00
	Account 6100.210 - Administrative Expense Paper Totals	Transactions	1	\$400.00
Account 6100.240 - Administrative Expense Printing Expense				
100.1104.6100.240	Printer Supplies	1.0000	425.00	425.00
	Account 6100.240 - Administrative Expense Printing Expense Totals	Transactions	1	\$425.00
Account 6110.050 - Supplies & Equipment Camera Equipment				
100.1104.6110.050	Camera Replacement/Accessories	1.0000	1,200.00	1,200.00
	Account 6110.050 - Supplies & Equipment Camera Equipment Totals	Transactions	1	\$1,200.00
Account 6110.090 - Supplies & Equipment Computers & Printers				
100.1104.6110.090	Replacement Laptop w/docking station	1.0000	2,100.00	2,100.00
	Account 6110.090 - Supplies & Equipment Computers & Printers Totals	Transactions	1	\$2,100.00
Account 6110.130 - Supplies & Equipment Fire Investigation Equipment				
100.1104.6110.130	Fire Investigation Equipment	1.0000	2,500.00	2,500.00
	Account 6110.130 - Supplies & Equipment Fire Investigation Equipment Totals	Transactions	1	\$2,500.00

Expense Budget Transaction Report

1104

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1104 - Fire Marshal				
Account 6110.150 - Supplies & Equipment Hazmat Supplies & Equipment				
100.1104.6110.150	Annual Hazmat Bio Alert Test Strips	1.0000	1,500.00	1,500.00
100.1104.6110.150	Annual Misc. Hazmat Supplies	1.0000	2,000.00	2,000.00
100.1104.6110.150	Gas Meter Calibration	7.0000	400.00	2,800.00
100.1104.6110.150	Gas Meter Replacement	1.0000	4,500.00	4,500.00
100.1104.6110.150	Hazmat Class A Suit Replacement	2.0000	1,300.00	2,600.00
100.1104.6110.150	Hazmat Equipment Calibration - Canberra	1.0000	150.00	150.00
100.1104.6110.150	Hazmat Equipment Calibration - Dragar CMS Meter	1.0000	200.00	200.00
100.1104.6110.150	Hazmat Equipment Calibration - Hydrocarbon	4.0000	150.00	600.00
100.1104.6110.150	Hazmat Equipment Calibration - Ludium 14XC	2.0000	150.00	300.00
100.1104.6110.150	Hazmat In-Mask Mic for P25 Radios	4.0000	1,300.00	5,200.00
Account 6110.150 - Supplies & Equipment Hazmat Supplies & Equipment Totals		Transactions	10	<u>\$19,850.00</u>
Account 6110.160 - Supplies & Equipment Investigation Supplies				
100.1104.6110.160	Supplies for Fire Investigations	1.0000	2,500.00	2,500.00
Account 6110.160 - Supplies & Equipment Investigation Supplies Totals		Transactions	1	<u>\$2,500.00</u>
Account 6110.190 - Supplies & Equipment Law Enforcement Equipment				
100.1104.6110.190	Armorer's Tools	1.0000	1,000.00	1,000.00
100.1104.6110.190	Misc. LE Supplies	1.0000	3,000.00	3,000.00
Account 6110.190 - Supplies & Equipment Law Enforcement Equipment Totals		Transactions	2	<u>\$4,000.00</u>
Account 6110.245 - Supplies & Equipment Mobile Phones				
100.1104.6110.245	Mobile Phones	6.0000	650.00	3,900.00
Account 6110.245 - Supplies & Equipment Mobile Phones Totals		Transactions	1	<u>\$3,900.00</u>
Account 6110.280 - Supplies & Equipment Office Furniture				
100.1104.6110.280	Misc. Office Furniture/Equipment	1.0000	1,500.00	1,500.00
Account 6110.280 - Supplies & Equipment Office Furniture Totals		Transactions	1	<u>\$1,500.00</u>
Account 6110.320 - Supplies & Equipment Radio Supplies				
100.1104.6110.320	Misc Radio Supplies	1.0000	500.00	500.00
100.1104.6110.320	Replacement Pagers	2.0000	1,000.00	2,000.00
Account 6110.320 - Supplies & Equipment Radio Supplies Totals		Transactions	2	<u>\$2,500.00</u>
Account 6110.450 - Supplies & Equipment Fire Prevention				
100.1104.6110.450	Fire Prevention Materials	1.0000	2,000.00	2,000.00
Account 6110.450 - Supplies & Equipment Fire Prevention Totals		Transactions	1	<u>\$2,000.00</u>
Account 6130.010 - Equipment Maintenance Copier Lease				
100.1104.6130.010	Copier Lease	1.0000	1,600.00	1,600.00
Account 6130.010 - Equipment Maintenance Copier Lease Totals		Transactions	1	<u>\$1,600.00</u>

Expense Budget Transaction Report

1104

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1104 - Fire Marshal				
Account 6130.040 - Equipment Maintenance MILES Computer Chg/MDT User Fees				
100.1104.6130.040	MDT/USB Wireless Connection	6.0000	500.00	3,000.00
	Account 6130.040 - Equipment Maintenance MILES Computer Chg/MDT User Fees Totals	Transactions	1	\$3,000.00
Account 6130.070 - Equipment Maintenance Software Maintenance Agreements				
100.1104.6130.070	Chief Mobile Field Mobile Access	1.0000	1,000.00	1,000.00
100.1104.6130.070	Police One Training	7.0000	160.00	1,120.00
100.1104.6130.070	Zoho Corporation - Electronic Fire Inspection Software	8.0000	300.00	2,400.00
	Account 6130.070 - Equipment Maintenance Software Maintenance Agreements Totals	Transactions	3	\$4,520.00
Account 6150.020 - Uniforms & Personal Equipment Fire Investigator Gear				
100.1104.6150.020	Misc. PPE for Fire Investigators	1.0000	2,300.00	2,300.00
100.1104.6150.020	Replacement Fire Gear for Fire Investigators	2.0000	3,000.00	6,000.00
	Account 6150.020 - Uniforms & Personal Equipment Fire Investigator Gear Totals	Transactions	2	\$8,300.00
Account 6150.040 - Uniforms & Personal Equipment Uniform Allowance				
100.1104.6150.040	Boot Allowance	7.0000	150.00	1,050.00
100.1104.6150.040	Uniform Allowance	7.0000	700.00	4,900.00
	Account 6150.040 - Uniforms & Personal Equipment Uniform Allowance Totals	Transactions	2	\$5,950.00
Account 6150.050 - Uniforms & Personal Equipment Uniforms				
100.1104.6150.050	Class "A" Uniform	1.0000	1,400.00	1,400.00
100.1104.6150.050	Class "A" Uniform Maintenance	7.0000	300.00	2,100.00
	Account 6150.050 - Uniforms & Personal Equipment Uniforms Totals	Transactions	2	\$3,500.00
Account 6530.050 - Consulting Services Crisis/Fitness for Duty				
100.1104.6530.050	Mental Health Screening	6.0000	625.00	3,750.00
	Account 6530.050 - Consulting Services Crisis/Fitness for Duty Totals	Transactions	1	\$3,750.00
Account 6530.080 - Consulting Services Physicals, Shots & Drug Testing				
100.1104.6530.080	Hazmat Team Members Physicals and Certifications	16.0000	375.00	6,000.00
	Account 6530.080 - Consulting Services Physicals, Shots & Drug Testing Totals	Transactions	1	\$6,000.00
Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet				
100.1104.6540.020	Fuel	1.0000	30,000.00	30,000.00
	Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet Totals	Transactions	1	\$30,000.00
Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance				
100.1104.6540.030	Vehicle Maintenance	1.0000	14,000.00	14,000.00
	Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance Totals	Transactions	1	\$14,000.00
Account 6550.270 - Building Site Expenses Telephone				
100.1104.6550.270	Office Telephone	1.0000	450.00	450.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	1	\$450.00

Expense Budget Transaction Report

1104

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1104 - Fire Marshal				
Account 7000.040 - Travel, Training & Expense Continuing Education/Certificati				
100.1104.7000.040	IBC Code Updates	7.0000	200.00	1,400.00
100.1104.7000.040	LE In-Service Training	7.0000	220.00	1,540.00
Account 7000.040 - Travel, Training & Expense Continuing Education/Certificati Totals		Transactions	2	\$2,940.00
Account 7000.060 - Travel, Training & Expense Educational Training				
100.1104.7000.060	CFPS Certification	2.0000	500.00	1,000.00
100.1104.7000.060	CFPS Re-Certification	7.0000	150.00	1,050.00
100.1104.7000.060	IAAI Fire Investigator Certification	4.0000	200.00	800.00
100.1104.7000.060	NFPA Training	4.0000	375.00	1,500.00
Account 7000.060 - Travel, Training & Expense Educational Training Totals		Transactions	4	\$4,350.00
Account 7000.090 - Travel, Training & Expense Firearms Training				
100.1104.7000.090	Annual Firearms Qualifications	6.0000	250.00	1,500.00
Account 7000.090 - Travel, Training & Expense Firearms Training Totals		Transactions	1	\$1,500.00
Account 7000.100 - Travel, Training & Expense Meetings/Conferences/Shows				
100.1104.7000.100	Fire and Arson Investigation Training	1.0000	900.00	900.00
100.1104.7000.100	Fire Expo	2.0000	200.00	400.00
100.1104.7000.100	IAAI Conference	7.0000	100.00	700.00
100.1104.7000.100	International Hazmat Team Conference	7.0000	300.00	2,100.00
100.1104.7000.100	Maryland FM Sub-Committee Meetings	20.0000	40.00	800.00
Account 7000.100 - Travel, Training & Expense Meetings/Conferences/Shows Totals		Transactions	5	\$4,900.00
Account 9010.010 - Capital Equipment New Vehicles				
100.1104.9010.010	Replacement Vehicle - 3/4-ton pickup	1.0000	72,000.00	72,000.00
Account 9010.010 - Capital Equipment New Vehicles Totals		Transactions	1	\$72,000.00
Account 9010.020 - Capital Equipment Public Safety Equipment				
100.1104.9010.020	Emergency Equipment upfitting for vehicles	1.0000	18,000.00	18,000.00
Account 9010.020 - Capital Equipment Public Safety Equipment Totals		Transactions	1	\$18,000.00
Department 1104 - Fire Marshal Totals		Transactions	66	\$237,275.00
Fund 100 - General Fund Totals		Transactions	66	\$237,275.00
EXPENSES Totals		Transactions	66	\$237,275.00
Grand Totals		Transactions	66	\$237,275.00

DEPARTMENT BUDGET SUMMARY

Department or Agency:	Fire Marshal	Department Number:	1104
Fund: 100	General Fund	Function:	Public Safety

MISSION STATEMENT:

The Worcester County Fire Marshal's Office recognizes the preservation of human life as our top priority. We are responsible for promoting a fire safe environment through investigation, enforcement, regulation, hazardous materials response and public education to the citizens and visitors of Worcester County, Maryland. This is accomplished by providing aggressive criminal investigation of fire and explosive incidents, rapid response to situations involving hazardous materials, high quality fire protection inspections and code enforcement along with a strong focus on fire safety education. We actively enforce the Maryland State and Worcester County fire prevention codes. We partner with and assist the ten fire departments who respond to fire, rescue and EMS emergencies throughout Worcester County. We collaborate with allied, state and federal law enforcement agencies, insurance companies and property owners to provide thorough investigation of fires, hazardous materials and explosive incidents. It is the goal of our department to improve public safety by protecting lives and property from the devastating effects of uncontrolled fire.

PROGRAM SERVICES: (STATISTICS PER YEAR)

•	Fire & Explosive Investigations: 2019 -119, 2020 -146, 2021 - 118, 2022 - 110, 2023 - 101, 2024 - 139 Fire Fatalities: 2019 - 1, 2020 - 0, 2021 - 1, 2022 - 2, 2023 - 2, 2024 - 1
•	CBRNE (Hazmat) Incidents: 2019 -11, 2020 - 28, 2021 - 13, 2022 - 12, 2023 - 14, 2024 - 10
•	Fire Safety Inspections: 2019 - 2312, 2020 - 1843, 2021 - 2323, 2022 - 2231, 2023 - 2281, 2024 - 2397
•	Fire Code Compliance Plan Reviews: 2019 -661, 2020 - 777, 2021 - 843, 2022 - 660, 2023 - 943, 2024 - 822
•	Public Safety Education/Fire Prevention Programs: 2019 -16, 2020 - 4, 2021 - 28, 2022 - 21, 2023 - 24, 2024 - 25
•	County Fire & EMS Service support and assistance for code compliance of health and safety standards

Statistical Data:

Description of Statistal Data	Actual FY2023	Actual FY2024	Estimate FY2025	Estimate FY2026
Plan Reviews	732	917	920	950
Investigations	101	95	120	120
Hazmat	12	6	10	10
Inspections	2123	2254	2300	2300

DEPARTMENT BUDGET SUMMARY

Department or Agency:	Fire Marshal	Department Number:	1104
Fund: 100	General Fund	Function:	Public Safety

Expenditures:

Expenditure Category	Actual FY2023	Actual FY2024	Budget Adopted FY2025	Budget Request FY2026	% Change
Personnel Services	\$ 513,686	\$ 609,233	\$ 1,166,229	\$ 1,232,029	5.6%
Supplies & Materials	56,611	52,872	68,755	79,385	15.5%
Maintenance & Services	43,478	41,115	49,110	54,200	10.4%
Other Charges	8,819	9,040	11,565	13,690	18.4%
Capital Outlay			176,000	90,000	-48.9%
Total	\$ 622,594	\$ 712,260	\$ 1,471,659	\$ 1,469,304	-0.2%

Staffing (Full Time Equivalent):

Position Title	Actual FY2023	Actual FY2024	Budget Adopted FY2025	Budget Request FY2026	% Change
Fire Marshal	1.0	1.0	1.0	1.0	0%
Chief Deputy Fire Marshal	1.0	1.0	1.0	1.0	0%
Deputy Fire Marshal - Corporal	1.0	0.0	1.0	1.0	0%
Deputy Fire Marshal - First Class	2.0	4.0	4.0	4.0	0%
Deputy Fire Marshal - Certified	1.0	0.0	0.0	0.0	0%
Deputy Fire Marshal- Inspector	0.0	0.0	0.0	0.0	0%
Office Assistant IV	1.0	1.0	1.0	1.0	0%
Office Assistant III	0.0	0.0	0.0	0.0	0%
Total	7.0	7.0	8.0	8.0	0%

Summary of Significant Budget Increase/Decrease

Description of Increase/Decrease	\$ Increase/Decrease	% Inc/(Dec)
The requested Fire Marshal's Office budget decreased due to less capital requests	\$ (2,355)	-0.2%

Contact Information

Name:	Matt Owens	Address 1:	1 West Market Street, Room 1302
Title:	Fire Marshal	Address 2:	
Email:	mowens@co.worcester.md.us	City/State:	Snow Hill, Maryland
Telephone:	410-632-5666	Zip Code:	21863

**WORCESTER COUNTY
PERSONAL COMPUTER FORM
FY2026**

Department/Agency Name: Fire Marshal

Department No. 100.1104

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

<u>N or R</u>	<u>Description:</u>	<u>Qty:</u>	<u>Cost:</u>	<u>Total:</u>
<u> </u> Mini Computer	<u>MinisForum Mini Dektop</u>	<u> </u>	<u>\$440</u>	<u>\$0</u>
<u>R</u> Laptop** ** with docking station	<u>Dell Latitude w/docking **</u>	<u>1</u>	<u>\$2,100</u>	<u>\$2,100</u>
<u> </u> Laptop only	<u>Laptop w/o docking stn</u>	<u> </u>	<u>\$1,800</u>	<u>\$0</u>
<u> </u> Desktop w/dual video card ***does not include monitor	<u>Dell Optiplex ***</u>	<u> </u>	<u>\$1,370</u>	<u>\$0</u>
<u> </u> Docking Station	<u>Dell Dock Station Replicator</u>	<u> </u>	<u>\$300</u>	<u>\$0</u>
<u> </u> 24" Monitor	<u>Single Monitor</u>	<u> </u>	<u>\$175</u>	<u>\$0</u>
<u> </u> 32" Monitor	<u>Single Monitor</u>	<u> </u>	<u>\$280</u>	<u>\$0</u>
<u> </u> Laptop Tote	<u>Laptop Canvas Tote</u>	<u> </u>	<u>\$20</u>	<u>\$0</u>
<u> </u> Adobe Acrobat	<u>Standard Software</u>	<u> </u>	<u>\$240</u>	<u>\$0</u>
TOTAL TO KEY TO ACCOUNT 6110.090				<u>\$2,100</u>

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

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

Reason:

Computer # (i.e. WCIT0001):

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

**Worcester County
Vehicle Request Form
FY 2026**

Department/Agency Name: Fire Marshal
Department No. 100.1104

#	New key (N) or Replacement key (R)	VEHICLE TO BE REPLACED							VEHICLE REQUEST			
		Serial Number	Model Year	Make of Vehicle	Model of Vehicle	Actual Odometer Reading Jan. 2025	Estimated Odometer Reading 6/30/2025	Estimated Annual Maintenance & Repair	Vehicle Replacement Type	Vehicle Replacement Size	Estimated Vehicle Purchase Price *	What is the proposed use and does this vehicle require a radio, laptop or tablet dock?
1.	R	3GCUKNEC5JG265859	2017	Chevy	Silverado	140,500	160,000	\$5,000	3/4 Ton Pickup	4 Door/Short Bed	\$77,000	Emergency response vehicle for a deputy in the FM office. Lights/Radio
2.												
3.												
4.												
5.												
6.												
7.												
8.												
9.												
10.												
Total this page								\$5,000			\$77,000	

Notes:

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

Worcester County	Completed By:			Date:		
Subsidiary	Vehicle Identification #	Make	Year	Model	Mileage	Driver
Fire/Rescue/EMS	1HSHBPCN6PH467794	International	1993	Tractor/Trailer		Hazmat - 889,916
Fire/Rescue/EMS	1FD0W5HT1GEB98008	Ford	2016	Hackney Hazmat Truck		Hazmat - 10,500
Fire/Rescue/EMS	1M9GA26253D008631	Trailer	2003	Modex Trailer		Hazmat - Decon Trailer
Fire/Rescue/EMS	5NHUCMV265N049009	Trailer	2004	Cargo Mate		Hazmat - Spill Response Trailer
Fire/Rescue/EMS	1GNLC2E02CR176449	Chevrolet	2012	Tahoe		Hazmat - Response Vehicle - 198,509
Fire/Rescue/EMS	1FT7W2B6XNEF31355	Ford	2022	F250	38,686	Hunter Mauk
Fire/Rescue/EMS	1FT7W2B61LED08716	Ford	2020	F250	120,873	Chris Vieira
Fire/Rescue/EMS	1GNSK3EC9FR572722	Chevrolet	2015	Tahoe	137,088	Matt Owens
Fire/Rescue/EMS	3GCUKNECXGG180007	Chevrolet	2016	Silverado PU	211,519	John Kidd
Fire/Rescue/EMS	3GCUKNEC5JG265859	Chevrolet	2017	Silverado PU	136,943	John Adkins
Fire/Rescue/EMS	1GNSK2E05ER185776	Chevrolet	2014	Tahoe	129,515	Rob Korb
Fire/Rescue/EMS	1FT7W2BA7RED73342	Ford	2024	F250	10,423	Matt Clark
				Average Mileage *	112,150	
				Usable Vehicles *	7	
*If a vehicle is not usable, do not key in mileage, or it will skew the average and count.						

VEHICLE RATING INSPECTION

Rating	Miles	Age	Est. Repairs	Body	Inspection Date
5	Under 75,000	5 years or newer	\$200 or less	Excellent	2/27/2025
4	75,001 - 100,000	6-9 years	\$500 or less	Minor Scratches	Department
3	100,001-125,000	10-12 years	\$1000 or less	Small Dents / Scratches	FIRE MARSHAL
2	125,001 - 150,000	13-15 years	\$1500 or less	Larger Dents / Peeling paint	Mileage
1	150,001 or over	16+, Replace	\$2000 or less	Major body damage / Peeling paint / Rust	214,795

Vehicle Information:

Serial: 3GCUKNECXGG180007

Year: 2016

Make: CHEVROLET

KBB Value: \$9,000.00

Model: SILVERADO 1500 4X4

Overall Rating: 10 out of 20

Repairs Needed: RIGHT REAR BED SIDE DENTED WITH CREASE. RIGHT FRONT FENDER PAINT SCRATCHES. DRIVERS SIDE HEADLIGHT FADED. SURFACE RUST SHOWING ON FRAME. TRANSMISSION NEEDS REPLACED.

1105 Volunteer Fire & Ambulance				
Department Revenue and Expenditure Summary				
Revenues:				
Revenue Category	Adopted Budget FY2025	Budget Request FY2026	\$ Variance	% Variance
State Grants/Revenue	\$ 370,000	\$ 369,004	\$ (996)	0%
Other Grants	\$ -	\$ -	\$ -	0%
Total	\$ 370,000	\$ 369,004	\$ (996)	0%
Expenditures:				
Expenditure Category	Adopted Budget FY2025	Budget Request FY2026	\$ Variance	% Variance
Personnel Services	\$ -	\$ -	\$ -	0%
Supplies & Materials	82,200	263,000	\$ 180,800	220%
Maintenance & Services	23,072	25,900	\$ 2,828	12%
Other Charges	12,084,644	13,431,727	\$ 1,347,083	11%
Capital Outlay			\$ -	0%
Total	\$ 12,189,916	\$ 13,720,627	\$ 1,530,711	13%
			\$ Increase in Expenses over Rev	% Inc/(Dec)
Budget variance: Expenditure requested increase for MICH Program, cancer screenings/physicals and increase formula funding requests for in/out of county run dollars & supplemental increases.			\$ 1,531,707	13%

Revenues			1105 Volunteer Fire & Ambulance Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund										
REVENUES										
Department: 1105 - Volunteer Fire Departments										
Location: 200 - Administration										
<i>INTGOV ST - Intergovernmental - State Revenues</i>										
	5650	State Aid for Fire Companies	369,004.00	370,000.00	370,000.00	(996.00)	0%	368,926.00	368,418.00	Based on FY25 Actual Grant Revenue Received & previous years actuals
<i>Account Total: INTGOV ST - Intergovernmental - State Revenues</i>			\$369,004.00	\$370,000.00	\$370,000.00	(\$996.00)	0%	\$368,926.00	\$368,418.00	
Location Total: 200 - Administration			\$369,004.00	\$370,000.00	\$370,000.00	(\$996.00)	0%	\$368,926.00	\$368,418.00	
Department Total: 1105 - Volunteer Fire Departments			\$369,004.00	\$370,000.00	\$370,000.00	(\$996.00)	0%	\$368,926.00	\$368,418.00	

Expenditures			1105 Volunteer Fire & Ambulance Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund										
EXPENSES										
Department: 1105 - Volunteer Fire Departments										
Location: 100 - Town of Pocomoke										
OTHR CHGS - Other Charges										
	7080.020	Fire & Ambulance County Grant to Ambulance Cos.	1,144,479.00	1,017,957.00	1,017,957.00	126,522.00	12%	1,017,957.00	777,497.00	Increase Requests Mileage supplement to .70 cents x 4 & Increase Supplemental Runs from \$250 to \$280 for Non Credit Out-Town & Credit Runs in Town & from \$1,000 to \$1,120 Credit Runs Out-Town
	7080.060	Fire & Ambulance State Grant for Fire Companies	159.00	617.00	617.00	(458.00)	-74%	0.00	386.00	
Account Classification Total: OTHR CHGS - Other Charges			\$1,144,638.00	\$1,018,574.00	\$1,018,574.00	\$126,064.00	12%	\$1,017,957.00	\$777,883.00	
Location Total: 100 - Town of Pocomoke			\$1,144,638.00	\$1,018,574.00	\$1,018,574.00	\$126,064.00	12%	\$1,017,957.00	\$777,883.00	
Location: 105 - Pocomoke VFD										
OTHR CHGS - Other Charges										
	7080.010	Fire & Ambulance County Grant to Fire Companies	300,975.00	266,650.00	266,650.00	34,325.00	13%	133,325.00	250,000.00	Increase based on the Assessable Base November 2024 projections. Supplemental request \$3,120 for cancer screenings.
	7080.060	Fire & Ambulance State Grant for Fire Companies	32,035.00	32,085.00	32,085.00	(50.00)	0%	0.00	32,085.00	
Account Classification Total: OTHR CHGS - Other Charges			\$333,010.00	\$298,735.00	\$298,735.00	\$34,275.00	11%	\$133,325.00	\$282,085.00	
Location Total: 105 - Pocomoke VFD			\$333,010.00	\$298,735.00	\$298,735.00	\$34,275.00	11%	\$133,325.00	\$282,085.00	
Location: 110 - Town of Berlin										
OTHR CHGS - Other Charges										
	7080.060	Fire & Ambulance State Grant for Fire Companies	4,175.00	11,500.00	11,500.00	(7,325.00)	-64%	0.00	11,739.00	Decrease based on funding formula.
Account Classification Total: OTHR CHGS - Other Charges			\$4,175.00	\$11,500.00	\$11,500.00	(\$7,325.00)	-64%	\$0.00	\$11,739.00	
Location Total: 110 - Town of Berlin			\$4,175.00	\$11,500.00	\$11,500.00	(\$7,325.00)	-64%	\$0.00	\$11,739.00	
Location: 115 - Berlin VFD										
OTHR CHGS - Other Charges										
	7080.010	Fire & Ambulance County Grant to Fire Companies	300,975.00	266,650.00	266,650.00	34,325.00	13%	133,325.00	250,000.00	Increase based on Assessable Base estimate at November 2024. Supplemental request \$3,120 for cancer screenings.
	7080.020	Fire & Ambulance County Grant to Ambulance Cos.	1,309,919.00	1,197,215.00	1,197,215.00	112,704.00	9%	1,197,215.00	1,022,270.00	Increase Requests Mileage supplement to .70 cents x 4 & Increase Supplemental Runs from \$250 to \$280 for Non Credit Out-Town & Credit Runs in Town & from \$1,000 to \$1,120 Credit Runs Out-Town
	7080.060	Fire & Ambulance State Grant for Fire Companies	32,035.00	32,085.00	32,085.00	(50.00)	0%	0.00	32,085.00	
Account Classification Total: OTHR CHGS - Other Charges			\$1,642,929.00	\$1,495,950.00	\$1,495,950.00	\$146,979.00	10%	\$1,330,540.00	\$1,304,355.00	
Location Total: 115 - Berlin VFD			\$1,642,929.00	\$1,495,950.00	\$1,495,950.00	\$146,979.00	10%	\$1,330,540.00	\$1,304,355.00	
Location: 120 - Town of Snow Hill										
OTHR CHGS - Other Charges										
	7080.060	Fire & Ambulance State Grant for Fire Companies	754.00	2,200.00	2,200.00	(1,446.00)	-66%	0.00	2,024.00	Decrease in funding based on formula

Expenditures			1105 Volunteer Fire & Ambulance Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
	Account Classification Total: OTHR CHGS - Other Charges		\$754.00	\$2,200.00	\$2,200.00	(\$1,446.00)	-66%	\$0.00	\$2,024.00	
	Location Total: 120 - Town of Snow Hill		\$754.00	\$2,200.00	\$2,200.00	(\$1,446.00)	-66%	\$0.00	\$2,024.00	
	Location: 125 - Snow Hill VFD									
	OTHR CHGS - Other Charges									
	7080.010	Fire & Ambulance County Grant to Fire Companies	300,975.00	266,650.00	266,650.00	34,325.00	13%	133,325.00	250,000.00	Increase based on Assessable Base estimate at November 2024. Supplemental request \$3,120 for cancer screenings.
	7080.020	Fire & Ambulance County Grant to Ambulance Cos.	1,007,236.00	903,312.00	903,312.00	103,924.00	12%	903,312.00	873,776.00	Increase Requests Mileage supplement to .70 cents x 4 & Increase Supplemental Runs from \$250 to \$280 for Non Credit Out-Town & Credit Runs in Town & from \$1,000 to \$1,120 Credit Runs Out-Town
	7080.060	Fire & Ambulance State Grant for Fire Companies	32,035.00	32,085.00	32,085.00	(50.00)	0%	0.00	32,085.00	
	Account Classification Total: OTHR CHGS - Other Charges		\$1,340,246.00	\$1,202,047.00	\$1,202,047.00	\$138,199.00	11%	\$1,036,637.00	\$1,155,861.00	
	Location Total: 125 - Snow Hill VFD		\$1,340,246.00	\$1,202,047.00	\$1,202,047.00	\$138,199.00	11%	\$1,036,637.00	\$1,155,861.00	
	Location: 130 - Town of Ocean City									
	OTHR CHGS - Other Charges									
	7080.020	Fire & Ambulance County Grant to Ambulance Cos.	3,711,841.00	3,254,635.00	3,254,635.00	457,206.00	14%	3,254,635.00	2,332,479.00	Increase in WOC Request. Increase Requests Mileage supplement to .70 cents x 4 & Increase Supplemental Runs from \$250 to \$280 for Non Credit Out-Town & Credit Runs in Town & from \$1,000 to \$1,120 Credit Runs Out-Town
	7080.060	Fire & Ambulance State Grant for Fire Companies	43,566.00	34,833.00	34,833.00	8,733.00	25%	0.00	33,419.00	Increase based on funding formula.
	Account Classification Total: OTHR CHGS - Other Charges		\$3,755,407.00	\$3,289,468.00	\$3,289,468.00	\$465,939.00	14%	\$3,254,635.00	\$2,365,898.00	
	Location Total: 130 - Town of Ocean City		\$3,755,407.00	\$3,289,468.00	\$3,289,468.00	\$465,939.00	14%	\$3,254,635.00	\$2,365,898.00	
	Location: 135 - Ocean City VFD									
	OTHR CHGS - Other Charges									
	7080.010	Fire & Ambulance County Grant to Fire Companies	300,975.00	266,650.00	266,650.00	34,325.00	13%	133,325.00	250,000.00	Increase based on the Assessable Base estimate at November 2024. Supplemental request \$3,120 for cancer screenings.
	7080.060	Fire & Ambulance State Grant for Fire Companies	32,035.00	32,085.00	32,085.00	(50.00)	0%	0.00	32,085.00	
	Account Classification Total: OTHR CHGS - Other Charges		\$333,010.00	\$298,735.00	\$298,735.00	\$34,275.00	11%	\$133,325.00	\$282,085.00	
	Location Total: 135 - Ocean City VFD		\$333,010.00	\$298,735.00	\$298,735.00	\$34,275.00	11%	\$133,325.00	\$282,085.00	
	Location: 145 - Girdletree VFD									
	OTHR CHGS - Other Charges									
	7080.010	Fire & Ambulance County Grant to Fire Companies	310,975.00	273,650.00	273,650.00	37,325.00	14%	136,825.00	254,000.00	Increase based on Assessable Base estimate at November 2024 & request of \$3,000 increase in rural fire company supplement. Supplemental request \$3,120 for cancer screenings.
	7080.020	Fire & Ambulance County Grant to Ambulance Cos.	86,550.00	81,600.00	81,600.00	4,950.00	6%	81,600.00	75,000.00	Requested Increase in Medical Assist from \$100 per call to \$150 per call.
	7080.060	Fire & Ambulance State Grant for Fire Companies	32,035.00	32,085.00	32,085.00	(50.00)	0%	0.00	32,085.00	
	Account Classification Total: OTHR CHGS - Other Charges		\$429,560.00	\$387,335.00	\$387,335.00	\$42,225.00	11%	\$218,425.00	\$361,085.00	

Expenditures			1105 Volunteer Fire & Ambulance Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Location Total: 145 - Girdletree VFD			\$429,560.00	\$387,335.00	\$387,335.00	\$42,225.00	11%	\$218,425.00	\$361,085.00	
Location: 155 - Stockton VFD										
OTHR CHGS - Other Charges										
	7080.010	Fire & Ambulance County Grant to Fire Companies	310,975.00	273,650.00	273,650.00	37,325.00	14%	136,825.00	254,000.00	Increase based on Assessable Base estimate at November 2024 & requested increase of \$3,000 for Rural Fire Co Supplement. Supplemental request \$3,120 for cancer screenings.
	7080.020	Fire & Ambulance County Grant to Ambulance Cos.	89,850.00	85,800.00	85,800.00	4,050.00	5%	85,800.00	75,000.00	Medical Assist Increase request from \$100 per call to \$150 per call.
	7080.060	Fire & Ambulance State Grant for Fire Companies	32,035.00	32,085.00	32,085.00	(50.00)	0%	0.00	32,085.00	
Account Classification Total: OTHR CHGS - Other Charges			\$432,860.00	\$391,535.00	\$391,535.00	\$41,325.00	11%	\$222,625.00	\$361,085.00	
Location Total: 155 - Stockton VFD			\$432,860.00	\$391,535.00	\$391,535.00	\$41,325.00	11%	\$222,625.00	\$361,085.00	
Location: 165 - Newark VFD										
OTHR CHGS - Other Charges										
	7080.010	Fire & Ambulance County Grant to Fire Companies	310,975.00	273,650.00	273,650.00	37,325.00	14%	136,825.00	254,000.00	Increase based on Assessable Base estimate at November 2024 & Requested increase of \$3,000 in Rural Fire Supplement. Supplemental request \$3,120 for cancer screenings.
	7080.020	Fire & Ambulance County Grant to Ambulance Cos.	411,192.00	407,064.00	407,064.00	4,128.00	1%	407,064.00	385,957.00	Increase Requests Mileage supplement to .70 cents x 4 & Increase Supplemental Runs from \$250 to \$280 for Non Credit Out-Town & Credit Runs in Town & from \$1,000 to \$1,120 Credit Runs Out-Town
	7080.060	Fire & Ambulance State Grant for Fire Companies	32,035.00	32,085.00	32,085.00	(50.00)	0%	0.00	32,085.00	
Account Classification Total: OTHR CHGS - Other Charges			\$754,202.00	\$712,799.00	\$712,799.00	\$41,403.00	6%	\$543,889.00	\$672,042.00	
Location Total: 165 - Newark VFD			\$754,202.00	\$712,799.00	\$712,799.00	\$41,403.00	6%	\$543,889.00	\$672,042.00	
Location: 175 - Bishopville VFD										
OTHR CHGS - Other Charges										
	7080.010	Fire & Ambulance County Grant to Fire Companies	310,975.00	273,650.00	273,650.00	37,325.00	14%	136,825.00	254,000.00	Increase based on Assessable Base estimate at November 2024 & Rural Fire Allowance increase request of \$3,000. Supplemental request \$3,120 for cancer screenings.
	7080.020	Fire & Ambulance County Grant to Ambulance Cos.	502,660.00	464,205.00	464,205.00	38,455.00	8%	464,205.00	457,403.00	Increase Requests Mileage supplement to .70 cents x 4 & Increase Supplemental Runs from \$250 to \$280 for Non Credit Out-Town & Credit Runs in Town & from \$1,000 to \$1,120 Credit Runs Out-Town
	7080.060	Fire & Ambulance State Grant for Fire Companies	32,035.00	32,085.00	32,085.00	(50.00)	0%	0.00	32,085.00	
Account Classification Total: OTHR CHGS - Other Charges			\$845,670.00	\$769,940.00	\$769,940.00	\$75,730.00	10%	\$601,030.00	\$743,488.00	
Location Total: 175 - Bishopville VFD			\$845,670.00	\$769,940.00	\$769,940.00	\$75,730.00	10%	\$601,030.00	\$743,488.00	
Location: 185 - Showell VFD										
OTHR CHGS - Other Charges										

Expenditures			1105 Volunteer Fire & Ambulance Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
	7080.010	Fire & Ambulance County Grant to Fire Companies	310,975.00	273,650.00	273,650.00	37,325.00	14%	136,825.00	254,000.00	Increase based on Assessable Base estimate at November 2024 & Rural Fire Allowance requested \$3,000 increase. Supplemental request \$3,120 for cancer screenings.
	7080.020	Fire & Ambulance County Grant to Ambulance Cos.	473,780.00	441,243.00	441,243.00	32,537.00	7%	441,243.00	441,243.00	Increase Requests Mileage supplement to .70 cents x 4 & Increase Supplemental Runs from \$250 to \$280 for Non Credit Out-Town & Credit Runs in Town & from \$1,000 to \$1,120 Credit Runs Out-Town
	7080.060	Fire & Ambulance State Grant for Fire Companies	32,035.00	32,085.00	32,085.00	(50.00)	0%	0.00	32,085.00	
Account Classification Total: OTHR CHGS - Other Charges			\$816,790.00	\$746,978.00	\$746,978.00	\$69,812.00	9%	\$578,068.00	\$727,328.00	
Location Total: 185 - Showell VFD			\$816,790.00	\$746,978.00	\$746,978.00	\$69,812.00	9%	\$578,068.00	\$727,328.00	
Location: 195 - Ocean Pines VFD										
OTHR CHGS - Other Charges										
	7080.010	Fire & Ambulance County Grant to Fire Companies	300,975.00	266,650.00	266,650.00	34,325.00	13%	133,325.00	250,000.00	Increase based on Assessable Base estimate at November 2024. Supplemental request \$3,120 for cancer screenings.
	7080.020	Fire & Ambulance County Grant to Ambulance Cos.	952,200.00	870,124.00	870,124.00	82,076.00	9%	870,124.00	780,443.00	Increase Requests Mileage supplement to .70 cents x 4 & Increase Supplemental Runs from \$250 to \$280 for Non Credit Out-Town & Credit Runs in Town & from \$1,000 to \$1,120 Credit Runs Out-Town
	7080.060	Fire & Ambulance State Grant for Fire Companies	32,035.00	32,085.00	32,085.00	(50.00)	0%	0.00	32,085.00	
Account Classification Total: OTHR CHGS - Other Charges			\$1,285,210.00	\$1,168,859.00	\$1,168,859.00	\$116,351.00	10%	\$1,003,449.00	\$1,062,528.00	
Location Total: 195 - Ocean Pines VFD			\$1,285,210.00	\$1,168,859.00	\$1,168,859.00	\$116,351.00	10%	\$1,003,449.00	\$1,062,528.00	
Location: 197 - County Fire Training Center										
SUPP & MAT - Supplies & Materials										
	6110.150	Supplies & Equipment Hazmat Supplies & Equipment	53,000.00	52,200.00	52,200.00	800.00	2%	50,029.12	14,342.52	
	6110.390	Supplies & Equipment Small Equipment	0.00	0.00	0.00	0.00	N/A	0.00	7,772.00	
	6200.020	Other Supplies & Materials Materials	0.00	30,000.00	30,000.00	(30,000.00)	-100%	0.00	28,637.28	EV Plugs removed from FY26 budget request
Account Total: SUPP & MAT - Supplies & Materials			\$53,000.00	\$82,200.00	\$82,200.00	(\$29,200.00)	-36%	\$50,029.12	\$50,751.80	
MAINT & SVCS - Maintenance & Services										
	6550.010	Building Site Expenses Building/Property Improvement	1,500.00	1,200.00	1,200.00	300.00	25%	0.00	82.03	
	6550.030	Building Site Expenses Carpet/VCT Cleaning	1,300.00	1,200.00	1,200.00	100.00	8%	0.00	742.00	
	6550.040	Building Site Expenses Cleaning Contract	3,000.00	2,500.00	2,500.00	500.00	20%	1,256.40	3,152.32	
	6550.050	Building Site Expenses Custodial Supplies	300.00	200.00	200.00	100.00	50%	0.00	0.00	
	6550.060	Building Site Expenses Electricity	7,500.00	7,000.00	7,000.00	500.00	7%	2,454.00	7,014.00	
	6550.080	Building Site Expenses Fire Alarm Testing	500.00	472.00	472.00	28.00	6%	0.00	351.67	
	6550.081	Building Site Expenses Fire Extinguishers	200.00	200.00	200.00	0.00	0%	0.00	86.00	
	6550.085	Building Site Expenses Generator Fuel Oil	600.00	600.00	600.00	0.00	0%	462.26	0.00	

Expenditures			1105 Volunteer Fire & Ambulance Budget Requested							
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments	
6550.090	Building Site Expenses General Maintenance Repairs	3,500.00	3,000.00	3,000.00	500.00	17%	256.12	724.25		
6550.100	Building Site Expenses Generator Services & Repairs	1,500.00	1,000.00	1,000.00	500.00	50%	1,245.64	595.89		
6550.120	Building Site Expenses Heating Propane	2,000.00	2,000.00	2,000.00	0.00	0%	0.00	751.88		
6550.180	Building Site Expenses Pest Control/Termite Insp	500.00	400.00	400.00	100.00	25%	232.00	766.80		
6550.220	Building Site Expenses Security Alarm Monitoring	1,400.00	1,400.00	1,400.00	0.00	0%	255.00	972.00		
6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	300.00	300.00	300.00	0.00	0%	0.00	0.00		
6550.270	Building Site Expenses Telephone	650.00	600.00	600.00	50.00	8%	194.47	565.41		
6550.280	Building Site Expenses Tipping Fees	100.00	100.00	100.00	0.00	0%	0.00	0.00		
6550.300	Building Site Expenses Trash Removal	850.00	800.00	800.00	50.00	6%	276.04	737.00		
6550.320	Building Site Expenses Water Treatment	200.00	100.00	100.00	100.00	100%	0.00	174.75		
<i>Account Total: MAINT & SVCS - Maintenance & Services</i>		\$25,900.00	\$23,072.00	\$23,072.00	\$2,828.00	12%	\$6,631.93	\$16,716.00		
<i>OTHR CHGS - Other Charges</i>										
7000.125	Travel, Training & Expense Transport Expenses	3,000.00	3,000.00	3,000.00	0.00	0%	0.00	0.00		
7080.030	Fire & Ambulance Firemens Training Center	15,000.00	10,000.00	10,000.00	5,000.00	50%	0.00	7,732.64	FY26 Requested increase per Firemans Association to support training costs.	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$18,000.00	\$13,000.00	\$13,000.00	\$5,000.00	38%	\$0.00	\$7,732.64		
Location Total: 197 - County Fire Training Center		\$96,900.00	\$118,272.00	\$118,272.00	(\$21,372.00)	-18%	\$56,661.05	\$75,200.44		
Location: 198 - LOSAP										
<i>OTHR CHGS - Other Charges</i>										
7080.040	Fire & Ambulance LOSAP Appropriation	205,266.00	205,266.00	205,266.00	0.00	0%	1,800.00	114,400.00		
7080.080	Fire & Ambulance EMT Paramedic Tuition Reimb Pgm	8,000.00	8,000.00	8,000.00	0.00	0%	0.00	0.00		
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$213,266.00	\$213,266.00	\$213,266.00	\$0.00	0%	\$1,800.00	\$114,400.00		
Location Total: 198 - LOSAP		\$213,266.00	\$213,266.00	\$213,266.00	\$0.00	0%	\$1,800.00	\$114,400.00		
Location: 200 - Administration										
<i>SUPP & MAT - Supplies & Materials</i>										
6160.043	Grant Programs Other Grants	210,000.00	0.00	0.00	210,000.00	N/A	0.00	0.00	Funding request to MICH (Mobile Integrated Community Health) program.	
<i>Account Total: SUPP & MAT - Supplies & Materials</i>		\$210,000.00	\$0.00	\$0.00	\$210,000.00		\$0.00	\$0.00		
<i>OTHR CHGS - Other Charges</i>										
7080.070	Fire & Ambulance Fire	82,000.00	63,723.00	63,723.00	18,277.00	29%	41,100.00	81,472.00	Increase based on prior year actuals	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$82,000.00	\$63,723.00	\$63,723.00	\$18,277.00	29%	\$41,100.00	\$81,472.00		
Location Total: 200 - Administration		\$292,000.00	\$63,723.00	\$63,723.00	\$228,277.00	358%	\$41,100.00	\$81,472.00		
Department Total: 1105 - Volunteer Fire Departments		\$13,720,627.00	\$12,189,916.00	\$12,189,916.00	\$1,530,711.00	13%	\$10,173,466.05	\$10,380,558.44		

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1105 - Volunteer Fire Departments				
Location 100 - Town of Pocomoke				
Account 7080.020 - Fire & Ambulance County Grant to Ambulance Cos.				
100.1105.100.7080.020	County Grant to Ambulance Company	1.0000	1,144,479.00	1,144,479.00
	Account 7080.020 - Fire & Ambulance County Grant to Ambulance Cos. Totals	Transactions	1	\$1,144,479.00
Account 7080.060 - Fire & Ambulance State Grant for Fire Companies				
100.1105.100.7080.060	State-Aid Fire Companies based on formula	1.0000	159.00	159.00
	Account 7080.060 - Fire & Ambulance State Grant for Fire Companies Totals	Transactions	1	\$159.00
	Location 100 - Town of Pocomoke Totals	Transactions	2	\$1,144,638.00
Location 105 - Pocomoke VFD				
Account 7080.010 - Fire & Ambulance County Grant to Fire Companies				
100.1105.105.7080.010	County Grant to Fire Company	1.0000	297,855.00	297,855.00
100.1105.105.7080.010	Request for Cancer Screenings/Physicals funding	1.0000	3,120.00	3,120.00
	Account 7080.010 - Fire & Ambulance County Grant to Fire Companies Totals	Transactions	2	\$300,975.00
Account 7080.060 - Fire & Ambulance State Grant for Fire Companies				
100.1105.105.7080.060	State-Aid Fire Companies	1.0000	32,035.00	32,035.00
	Account 7080.060 - Fire & Ambulance State Grant for Fire Companies Totals	Transactions	1	\$32,035.00
	Location 105 - Pocomoke VFD Totals	Transactions	3	\$333,010.00
Location 110 - Town of Berlin				
Account 7080.060 - Fire & Ambulance State Grant for Fire Companies				
100.1105.110.7080.060	State-Aid Fire Companies based on formula	1.0000	4,175.00	4,175.00
	Account 7080.060 - Fire & Ambulance State Grant for Fire Companies Totals	Transactions	1	\$4,175.00
	Location 110 - Town of Berlin Totals	Transactions	1	\$4,175.00
Location 115 - Berlin VFD				
Account 7080.010 - Fire & Ambulance County Grant to Fire Companies				
100.1105.115.7080.010	County Grant Fire Companies	1.0000	297,855.00	297,855.00
100.1105.115.7080.010	Supplemental Request for cancer screening funding	1.0000	3,120.00	3,120.00
	Account 7080.010 - Fire & Ambulance County Grant to Fire Companies Totals	Transactions	2	\$300,975.00
Account 7080.020 - Fire & Ambulance County Grant to Ambulance Cos.				
100.1105.115.7080.020	County Grant Ambulance Company	1.0000	1,309,919.00	1,309,919.00
	Account 7080.020 - Fire & Ambulance County Grant to Ambulance Cos. Totals	Transactions	1	\$1,309,919.00
Account 7080.060 - Fire & Ambulance State Grant for Fire Companies				
100.1105.115.7080.060	State Aid Fire Companies	1.0000	32,035.00	32,035.00
	Account 7080.060 - Fire & Ambulance State Grant for Fire Companies Totals	Transactions	1	\$32,035.00
	Location 115 - Berlin VFD Totals	Transactions	4	\$1,642,929.00

Expense Budget Transaction Report

Report by Budget Transactions

Budget Year of 2026

Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1105 - Volunteer Fire Departments				
Location 120 - Town of Snow Hill				
Account 7080.060 - Fire & Ambulance State Grant for Fire Companies				
100.1105.120.7080.060	State-Aid Fire Companies	1.0000	754.00	754.00
	Account 7080.060 - Fire & Ambulance State Grant for Fire Companies Totals	Transactions	1	\$754.00
	Location 120 - Town of Snow Hill Totals	Transactions	1	\$754.00
Location 125 - Snow Hill VFD				
Account 7080.010 - Fire & Ambulance County Grant to Fire Companies				
100.1105.125.7080.010	County Grant Fire Companies	1.0000	297,855.00	297,855.00
100.1105.125.7080.010	Supplemental request for cancer screening funding	1.0000	3,120.00	3,120.00
	Account 7080.010 - Fire & Ambulance County Grant to Fire Companies Totals	Transactions	2	\$300,975.00
Account 7080.020 - Fire & Ambulance County Grant to Ambulance Cos.				
100.1105.125.7080.020	County Grant Ambulance Company	1.0000	1,007,236.00	1,007,236.00
	Account 7080.020 - Fire & Ambulance County Grant to Ambulance Cos. Totals	Transactions	1	\$1,007,236.00
Account 7080.060 - Fire & Ambulance State Grant for Fire Companies				
100.1105.125.7080.060	State-Aid Fire Companies	1.0000	32,035.00	32,035.00
	Account 7080.060 - Fire & Ambulance State Grant for Fire Companies Totals	Transactions	1	\$32,035.00
	Location 125 - Snow Hill VFD Totals	Transactions	4	\$1,340,246.00
Location 130 - Town of Ocean City				
Account 7080.020 - Fire & Ambulance County Grant to Ambulance Cos.				
100.1105.130.7080.020	County Ambulance Grant	1.0000	2,464,346.00	2,464,346.00
100.1105.130.7080.020	Town Requested additional EMS Service to WOC Grant	1.0000	1,247,495.00	1,247,495.00
	Account 7080.020 - Fire & Ambulance County Grant to Ambulance Cos. Totals	Transactions	2	\$3,711,841.00
Account 7080.060 - Fire & Ambulance State Grant for Fire Companies				
100.1105.130.7080.060	State-Aid Fire Grant	1.0000	43,566.00	43,566.00
	Account 7080.060 - Fire & Ambulance State Grant for Fire Companies Totals	Transactions	1	\$43,566.00
	Location 130 - Town of Ocean City Totals	Transactions	3	\$3,755,407.00
Location 135 - Ocean City VFD				
Account 7080.010 - Fire & Ambulance County Grant to Fire Companies				
100.1105.135.7080.010	County Grant Fire Companies	1.0000	297,855.00	297,855.00
100.1105.135.7080.010	Supplemental request for cancer screening funding	1.0000	3,120.00	3,120.00
	Account 7080.010 - Fire & Ambulance County Grant to Fire Companies Totals	Transactions	2	\$300,975.00
Account 7080.060 - Fire & Ambulance State Grant for Fire Companies				
100.1105.135.7080.060	State-Aid Fire Grant	1.0000	32,035.00	32,035.00
	Account 7080.060 - Fire & Ambulance State Grant for Fire Companies Totals	Transactions	1	\$32,035.00
	Location 135 - Ocean City VFD Totals	Transactions	3	\$333,010.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund	100 - General Fund			
Department	1105 - Volunteer Fire Departments			
Location	145 - Girdletree VFD			
Account	7080.010 - Fire & Ambulance County Grant to Fire Companies			
100.1105.145.7080.010	County Grant to Fire Company	1.0000	297,855.00	297,855.00
100.1105.145.7080.010	Fire Co Rural Allowance	1.0000	7,000.00	7,000.00
100.1105.145.7080.010	Fire Co Rural Allowance Additional Request	1.0000	3,000.00	3,000.00
100.1105.145.7080.010	Supplemental request for cancer screening funding	1.0000	3,120.00	3,120.00
	Account 7080.010 - Fire & Ambulance County Grant to Fire Companies Totals	Transactions	4	\$310,975.00
Account	7080.020 - Fire & Ambulance County Grant to Ambulance Cos.			
100.1105.145.7080.020	Medical Assist Supplement	1.0000	86,550.00	86,550.00
	Account 7080.020 - Fire & Ambulance County Grant to Ambulance Cos. Totals	Transactions	1	\$86,550.00
Account	7080.060 - Fire & Ambulance State Grant for Fire Companies			
100.1105.145.7080.060	State-Aid Fire Company	1.0000	32,035.00	32,035.00
	Account 7080.060 - Fire & Ambulance State Grant for Fire Companies Totals	Transactions	1	\$32,035.00
	Location 145 - Girdletree VFD Totals	Transactions	6	\$429,560.00
Location	155 - Stockton VFD			
Account	7080.010 - Fire & Ambulance County Grant to Fire Companies			
100.1105.155.7080.010	County Grant to Fire Company	1.0000	297,855.00	297,855.00
100.1105.155.7080.010	Fire Co Rural Allowance	1.0000	7,000.00	7,000.00
100.1105.155.7080.010	Fire Co Rural Allowance Increase request	1.0000	3,000.00	3,000.00
100.1105.155.7080.010	Supplemental request for cancer screening funding	1.0000	3,120.00	3,120.00
	Account 7080.010 - Fire & Ambulance County Grant to Fire Companies Totals	Transactions	4	\$310,975.00
Account	7080.020 - Fire & Ambulance County Grant to Ambulance Cos.			
100.1105.155.7080.020	Medical Assist Supplement	1.0000	89,850.00	89,850.00
	Account 7080.020 - Fire & Ambulance County Grant to Ambulance Cos. Totals	Transactions	1	\$89,850.00
Account	7080.060 - Fire & Ambulance State Grant for Fire Companies			
100.1105.155.7080.060	State-Aid Fire Company	1.0000	32,035.00	32,035.00
	Account 7080.060 - Fire & Ambulance State Grant for Fire Companies Totals	Transactions	1	\$32,035.00
	Location 155 - Stockton VFD Totals	Transactions	6	\$432,860.00
Location	165 - Newark VFD			
Account	7080.010 - Fire & Ambulance County Grant to Fire Companies			
100.1105.165.7080.010	County Grant to Fire Company	1.0000	297,855.00	297,855.00
100.1105.165.7080.010	Rural Fire Co. Allowance	1.0000	7,000.00	7,000.00
100.1105.165.7080.010	Rural Fire Co. Allowance Additional Request	1.0000	3,000.00	3,000.00
100.1105.165.7080.010	Supplemental request for cancer screening funding	1.0000	3,120.00	3,120.00
	Account 7080.010 - Fire & Ambulance County Grant to Fire Companies Totals	Transactions	4	\$310,975.00

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Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1105 - Volunteer Fire Departments				
Location 165 - Newark VFD				
Account 7080.020 - Fire & Ambulance County Grant to Ambulance Cos.				
100.1105.165.7080.020	County Grant to Ambulance Co	1.0000	411,192.00	411,192.00
	Account 7080.020 - Fire & Ambulance County Grant to Ambulance Cos. Totals	Transactions	1	\$411,192.00
Account 7080.060 - Fire & Ambulance State Grant for Fire Companies				
100.1105.165.7080.060	State-Aid Fire Company	1.0000	32,035.00	32,035.00
	Account 7080.060 - Fire & Ambulance State Grant for Fire Companies Totals	Transactions	1	\$32,035.00
	Location 165 - Newark VFD Totals	Transactions	6	\$754,202.00
Location 175 - Bishopville VFD				
Account 7080.010 - Fire & Ambulance County Grant to Fire Companies				
100.1105.175.7080.010	County Grant to Fire Company	1.0000	297,855.00	297,855.00
100.1105.175.7080.010	Rural Fire Co Allowance	1.0000	7,000.00	7,000.00
100.1105.175.7080.010	Rural Fire Co Allowance Increase requested	1.0000	3,000.00	3,000.00
100.1105.175.7080.010	Supplemental request for cancer screening funding	1.0000	3,120.00	3,120.00
	Account 7080.010 - Fire & Ambulance County Grant to Fire Companies Totals	Transactions	4	\$310,975.00
Account 7080.020 - Fire & Ambulance County Grant to Ambulance Cos.				
100.1105.175.7080.020	County Grant to Ambulance Co.	1.0000	502,660.00	502,660.00
	Account 7080.020 - Fire & Ambulance County Grant to Ambulance Cos. Totals	Transactions	1	\$502,660.00
Account 7080.060 - Fire & Ambulance State Grant for Fire Companies				
100.1105.175.7080.060	State-Aid Fire Company	1.0000	32,035.00	32,035.00
	Account 7080.060 - Fire & Ambulance State Grant for Fire Companies Totals	Transactions	1	\$32,035.00
	Location 175 - Bishopville VFD Totals	Transactions	6	\$845,670.00
Location 185 - Showell VFD				
Account 7080.010 - Fire & Ambulance County Grant to Fire Companies				
100.1105.185.7080.010	County Grant to Fire Company	1.0000	297,855.00	297,855.00
100.1105.185.7080.010	Rural Fire Co Allowance	1.0000	7,000.00	7,000.00
100.1105.185.7080.010	Rural Fire Co Allowance Increase Request	1.0000	3,000.00	3,000.00
100.1105.185.7080.010	Supplemental request for cancer screening funding	1.0000	3,120.00	3,120.00
	Account 7080.010 - Fire & Ambulance County Grant to Fire Companies Totals	Transactions	4	\$310,975.00
Account 7080.020 - Fire & Ambulance County Grant to Ambulance Cos.				
100.1105.185.7080.020	County Grant to Ambulance Co	1.0000	473,780.00	473,780.00
	Account 7080.020 - Fire & Ambulance County Grant to Ambulance Cos. Totals	Transactions	1	\$473,780.00
Account 7080.060 - Fire & Ambulance State Grant for Fire Companies				
100.1105.185.7080.060	State-Aid Fire Company	1.0000	32,035.00	32,035.00
	Account 7080.060 - Fire & Ambulance State Grant for Fire Companies Totals	Transactions	1	\$32,035.00
	Location 185 - Showell VFD Totals	Transactions	6	\$816,790.00

Expense Budget Transaction Report

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Report by Budget Transactions

Budget Year of 2026

Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund	100 - General Fund			
Department	1105 - Volunteer Fire Departments			
Location	195 - Ocean Pines VFD			
Account	7080.010 - Fire & Ambulance County Grant to Fire Companies			
100.1105.195.7080.010	County Grant to Fire Companies	1.0000	297,855.00	297,855.00
100.1105.195.7080.010	Supplemental request for cancer screening funding	1.0000	3,120.00	3,120.00
	Account 7080.010 - Fire & Ambulance County Grant to Fire Companies Totals	Transactions	2	\$300,975.00
Account	7080.020 - Fire & Ambulance County Grant to Ambulance Cos.			
100.1105.195.7080.020	Ambulance Grant	1.0000	952,200.00	952,200.00
	Account 7080.020 - Fire & Ambulance County Grant to Ambulance Cos. Totals	Transactions	1	\$952,200.00
Account	7080.060 - Fire & Ambulance State Grant for Fire Companies			
100.1105.195.7080.060	State-Aid Fire Grant	1.0000	32,035.00	32,035.00
	Account 7080.060 - Fire & Ambulance State Grant for Fire Companies Totals	Transactions	1	\$32,035.00
	Location 195 - Ocean Pines VFD Totals	Transactions	4	\$1,285,210.00
Location	197 - County Fire Training Center			
Account	6110.150 - Supplies & Equipment Hazmat Supplies & Equipment			
100.1105.197.6110.150	Annual SCBA Compressor Testing/Maintenance	1.0000	1,500.00	1,500.00
100.1105.197.6110.150	Annual SCBA Testing/Maintenance	1.0000	2,000.00	2,000.00
100.1105.197.6110.150	Hazmat Vehicle Annual DOT	5.0000	700.00	3,500.00
100.1105.197.6110.150	Hazmat Vehicle Maintenance	1.0000	6,000.00	6,000.00
100.1105.197.6110.150	Training Prop for FTC	1.0000	40,000.00	40,000.00
	Account 6110.150 - Supplies & Equipment Hazmat Supplies & Equipment Totals	Transactions	5	\$53,000.00
Account	6550.010 - Building Site Expenses Building/Property Improvement			
100.1105.197.6550.010	General Repairs and Maintenance	1.0000	1,500.00	1,500.00
	Account 6550.010 - Building Site Expenses Building/Property Improvement Totals	Transactions	1	\$1,500.00
Account	6550.030 - Building Site Expenses Carpet/VCT Cleaning			
100.1105.197.6550.030	Annual Stripping and Waxing of VCT Flooring	1.0000	1,300.00	1,300.00
	Account 6550.030 - Building Site Expenses Carpet/VCT Cleaning Totals	Transactions	1	\$1,300.00
Account	6550.040 - Building Site Expenses Cleaning Contract			
100.1105.197.6550.040	Cleaning Contract	1.0000	3,000.00	3,000.00
	Account 6550.040 - Building Site Expenses Cleaning Contract Totals	Transactions	1	\$3,000.00
Account	6550.050 - Building Site Expenses Custodial Supplies			
100.1105.197.6550.050	Custodial Cleaning Supplies	1.0000	300.00	300.00
	Account 6550.050 - Building Site Expenses Custodial Supplies Totals	Transactions	1	\$300.00
Account	6550.060 - Building Site Expenses Electricity			
100.1105.197.6550.060	Electricity	1.0000	7,500.00	7,500.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$7,500.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1105 - Volunteer Fire Departments				
Location 197 - County Fire Training Center				
Account 6550.080 - Building Site Expenses Fire Alarm Testing				
100.1105.197.6550.080	Annual Fire Alarm Testing/Maintenance	1.0000	500.00	500.00
	Account 6550.080 - Building Site Expenses Fire Alarm Testing Totals	Transactions	1	\$500.00
Account 6550.081 - Building Site Expenses Fire Extinguishers				
100.1105.197.6550.081	Annual Testing/Maintenance of Portable Fire Extinguishers	1.0000	200.00	200.00
	Account 6550.081 - Building Site Expenses Fire Extinguishers Totals	Transactions	1	\$200.00
Account 6550.085 - Building Site Expenses Generator Fuel Oil				
100.1105.197.6550.085	Annual Testing/Maintenance of Building Generator	1.0000	600.00	600.00
	Account 6550.085 - Building Site Expenses Generator Fuel Oil Totals	Transactions	1	\$600.00
Account 6550.090 - Building Site Expenses General Maintenance Repairs				
100.1105.197.6550.090	General Maintenance Repairs	1.0000	3,500.00	3,500.00
	Account 6550.090 - Building Site Expenses General Maintenance Repairs Totals	Transactions	1	\$3,500.00
Account 6550.100 - Building Site Expenses Generator Services & Repairs				
100.1105.197.6550.100	Building Generator Service/Repairs	1.0000	1,500.00	1,500.00
	Account 6550.100 - Building Site Expenses Generator Services & Repairs Totals	Transactions	1	\$1,500.00
Account 6550.120 - Building Site Expenses Heating Propane				
100.1105.197.6550.120	Building Heating Propane	1.0000	2,000.00	2,000.00
	Account 6550.120 - Building Site Expenses Heating Propane Totals	Transactions	1	\$2,000.00
Account 6550.180 - Building Site Expenses Pest Control/Termite Insp				
100.1105.197.6550.180	Pest Control and Termite Inspection	1.0000	500.00	500.00
	Account 6550.180 - Building Site Expenses Pest Control/Termite Insp Totals	Transactions	1	\$500.00
Account 6550.220 - Building Site Expenses Security Alarm Monitoring				
100.1105.197.6550.220	Monitoring of Fire Alarm/Security Systems	1.0000	1,400.00	1,400.00
	Account 6550.220 - Building Site Expenses Security Alarm Monitoring Totals	Transactions	1	\$1,400.00
Account 6550.240 - Building Site Expenses Sewer Pump/Septic Tank Maint				
100.1105.197.6550.240	Annual Maintenance/Pumping of Septic Tank	1.0000	300.00	300.00
	Account 6550.240 - Building Site Expenses Sewer Pump/Septic Tank Maint Totals	Transactions	1	\$300.00
Account 6550.270 - Building Site Expenses Telephone				
100.1105.197.6550.270	Telephone Monthly Bills	1.0000	650.00	650.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	1	\$650.00
Account 6550.280 - Building Site Expenses Tipping Fees				
100.1105.197.6550.280	Tipping Fees	1.0000	100.00	100.00
	Account 6550.280 - Building Site Expenses Tipping Fees Totals	Transactions	1	\$100.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1105 - Volunteer Fire Departments				
Location 197 - County Fire Training Center				
Account 6550.300 - Building Site Expenses Trash Removal				
100.1105.197.6550.300	Trash Removal	1.0000	850.00	850.00
	Account 6550.300 - Building Site Expenses Trash Removal Totals	Transactions	1	\$850.00
Account 6550.320 - Building Site Expenses Water Treatment				
100.1105.197.6550.320	Water Treatment Chemicals	1.0000	200.00	200.00
	Account 6550.320 - Building Site Expenses Water Treatment Totals	Transactions	1	\$200.00
Account 7000.125 - Travel, Training & Expense Transport Expenses				
100.1105.197.7000.125	Transportation for County Firefighter I Training	1.0000	3,000.00	3,000.00
	Account 7000.125 - Travel, Training & Expense Transport Expenses Totals	Transactions	1	\$3,000.00
Account 7080.030 - Fire & Ambulance Firemens Training Center				
100.1105.197.7080.030	Requested Increase Annual Fire/EMS County Training	1.0000	15,000.00	15,000.00
	Account 7080.030 - Fire & Ambulance Firemens Training Center Totals	Transactions	1	\$15,000.00
	Location 197 - County Fire Training Center Totals	Transactions	25	\$96,900.00
Location 198 - LOSAP				
Account 7080.040 - Fire & Ambulance LOSAP Appropriation				
100.1105.198.7080.040	LOSAP Appropriation	1.0000	205,266.00	205,266.00
	Account 7080.040 - Fire & Ambulance LOSAP Appropriation Totals	Transactions	1	\$205,266.00
Account 7080.080 - Fire & Ambulance EMT Paramedic Tuition Reimb Pgm				
100.1105.198.7080.080	EMT/Paramedic Grant	1.0000	8,000.00	8,000.00
	Account 7080.080 - Fire & Ambulance EMT Paramedic Tuition Reimb Pgm Totals	Transactions	1	\$8,000.00
	Location 198 - LOSAP Totals	Transactions	2	\$213,266.00
Location 200 - Administration				
Account 6160.043 - Grant Programs Other Grants				
100.1105.200.6160.043	MICH (Mobile Integrated Community Health) request	1.0000	210,000.00	210,000.00
	Account 6160.043 - Grant Programs Other Grants Totals	Transactions	1	\$210,000.00
Account 7080.070 - Fire & Ambulance Fire				
100.1105.200.7080.070	Workmans Comp Volunteer Fire estimate	1.0000	82,000.00	82,000.00
	Account 7080.070 - Fire & Ambulance Fire Totals	Transactions	1	\$82,000.00
	Location 200 - Administration Totals	Transactions	2	\$292,000.00
	Department 1105 - Volunteer Fire Departments Totals	Transactions	84	\$13,720,627.00
	Fund 100 - General Fund Totals	Transactions	84	\$13,720,627.00
	EXPENSES Totals	Transactions	84	\$13,720,627.00
	Grand Totals	Transactions	84	\$13,720,627.00



Worcester County Firemen's Association
11620 Worcester Highway
Showell, MD 21862



February 10, 2025

County Commissioners of Worcester County
 1 West Market Street Room 11103
 Snow Hill, MD 21863

via email to Weston Young—Chief Administrative Officer

Dear Commissioners:

On behalf of the Worcester County Fire Companies, we would like to thank you for your continued support of fire and rescue services. Please find our request below for the Fiscal Year 2025-2026 budget year.

Thank you for your continued past supplemental funding above the county code required property tax calculation that increased our annual funding to \$250,000. This calculation has been in effect since 1977 and some consideration should be made to revise this in the near future. This year due to the reassessments, no supplement will be required and our amount per company is \$297,855 which greatly assists to cover some of the increased expenses due to increased costs and demands of service.

The five rural fire companies (Stockton, Girdletree, Newark, Showell, and Bishopville) have requested an increase from \$7,000 per company to \$10,000 per company. This would increase the overall allocation in this category by \$35,000 from to \$50,000. The other fire companies request that the \$1,000 per out of town run continue, which resulted in a net decrease of \$4,000 due to decreased out of town runs.

We request to increase the fire, rescue, EMS training fund from \$10,000 to \$15,000 due to increased costs to support training. This fund has remained at \$10,000 for many years.

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

Sincerely Yours in Community Service,

A handwritten signature in black ink that appears to read "Scott Wolpin".

Scott Wolpin
 President



**Worcester County Firemen's Association
11620 Worcester Highway
Showell, MD 21862**



February 10, 2025

County Commissioners of Worcester County
1 West Market Street Room 11103
Snow Hill, MD 21863

via email to Weston Young—Chief Administrative Officer

Dear Commissioners:

Last year the Commissioners budgeted \$30,000 for EV safety plugs based on an item we determined that was needed from the training we received on emergency vehicle fire and rescue. The previous fiscal year funding was provided for firefighting foam to comply with health and safety standards. Both of these projects are completed and have greatly benefitted the fire and rescue services.

We would request this funding be increased by 4% to \$31,200 and each company be eligible to submit for reimbursement of up to \$3,120 each for the expense of our required annual physicals or for cancer screening for our personnel.

Thank you for your consideration of this request in the Fiscal Year 2026 budget process.

Sincerely Yours in Community Service,

A handwritten signature in black ink, appearing to read "Scott Wolpin".

Scott Wolpin
President



**Worcester County Firemen's Association
11620 Worcester Highway
Showell, MD 21862**



1105

February 10, 2025

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:

On behalf of the Worcester County Fire and EMS Companies and EMS municipal services, we would like to thank you for your continued support of emergency medical services. Please find our request below for the Fiscal Year 2025-2026 budget year.

Thank you for your continued EMS funding that has provided the additional needed career staffing within our organizations. This has allowed additional EMS crews and medical assist staff to be available to serve the county. We still struggle with career staff recruitment and retention and are preparing a comprehensive analysis of the costs of pay parity among the companies for informational purposes.

We would ask your consideration to review the base EMS per run rate which will also adjust the out of town run rate as with the inception of the formula the Medicare BLS rate was used. The current rate for 2025 is \$278.98. We are proposing changing the base rate on the fiscal year EMS formula to \$280.00.

If you could maintain all other categories at the current funding levels, it would be greatly appreciated.

The medical assist companies (Stockton and Girdletree) are requesting your consideration to raise their run rate from \$100 to \$150 per run due to increased costs of medical supplies and maintenance.

Please retain the EMS Tuition Reimbursement program at \$8,000. We are going to promote this more within our companies. We continue with difficulties in recruiting and retaining both career and volunteer EMS personnel. Thank you for continuing this program.

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 and municipal EMS organizations. We will be available to meet with you for a budget work session discussion as required.

Sincerely Yours in Community Service,

A handwritten signature in black ink, appearing to read "Scott Wolpin".

Scott Wolpin
President



**Worcester County Firemen's Association
11620 Worcester Highway
Showell, MD 21862**



1105

February 10, 2025

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:

On behalf of the Worcester County Fire and EMS Companies and EMS municipal services, we would like to request the Commissioners support the Mobile Integrated Community Health (MICH) program. This program is a partnership between many agencies, such as EMS companies, health department and Atlantic General Hospital. This team operates to aid those who repeatedly call 911 for emergency medical services and requesting general support, either medical or other general public service needs. In some instances, these calls require much more on scene time than a normal 911 emergency medical services call or resources that we do not have or are aware of. By use of this team, 911 EMS resources can remain available for more urgent calls and provide a better and more appropriate service to the caller. The team also provides follow up to these callers to ensure they are continuing to do well and not burden the 911 EMS services unnecessarily.

The MICH team has been operating mainly with grant funding that is due to expire on June 30, 2025 and it not eligible for reapplication or extension. For the team to operate daily, five days per week funding of \$210,000 is needed.

A presentation of the MICH services was made to the County Administration and we are available to make a short presentation either prior to or at the EMS budget work session. We will be submitting some additional statistics on this program in the near future.

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 and municipal EMS organizations. We will be available to meet with you for a budget work session discussion as required.

Sincerely Yours in Community Service,

A handwritten signature in black ink, appearing to read "Scott Wolpin".

Scott Wolpin
President

DEPARTMENT BUDGET SUMMARY

Department or Agency:	EMS and Fire Departments	Department Number:	1105
Fund: 100	General Fund	Function:	Public Safety

MISSION STATEMENT:

The Ambulance and Fire Departments function of Public Safety in the County is the grouping of Chartered Companies that provide 24/7 emergency medical and fire protection throughout Worcester County. Annual funding for ambulance and fire companies are based on formulas and updated annually. In the County there are 10 fire companies, 8 ambulance companies, and 2 medic assist companies.

PROGRAM SERVICES: (STATISTICS)

•	The annual pass thru of funds from the State for the Senator William H. Amoss Fire, Rescue, and Ambulance Fund is passed through the County to the Fire Companies and Towns.
•	The County grant to the Ambulance companies is based on the prior calendar year credit runs provided by the County Emergency Services department. The Town of Pocomoke and Ocean City have municipal paid ambulance services.
•	The County grant to the Fire Companies is updated annually and is \$.013 per \$100 of property assessment. This annual budget is divided equally between the 10 fire departments. There are approximately 610 volunteer firemen.
•	The County Fire Training Center building expenses are funded through this budget.
•	The County contributes to the Length of Service Awards Program (LOSAP) for the personnel of Chartered Fire & Ambulance Companies of Worcester County, due to the adopted Resolution 19-33 to \$10,000. The County also contributes annually to the Chesapeake Employers' Insurance Company for volunteer firefighters and drivers.

Statistical Data:

Description of Statistal Data	Actual FY22	Actual FY23	Estimate FY24	Estimate FY25

Expenditures:

Expenditure Category	Actual FY23	Actual FY24	Adopted Budget FY25	Budget Request FY26	% Change
Personnel Services	0	0	0	0	0.0%
Supplies & Materials	80,625	50,751	82,200	263,000	220.0%
Maintenance & Services	17,860	16,716	23,072	25,900	12.3%
Other Charges	9,628,322	10,313,091	12,084,644	13,431,727	11.1%
Capital Outlay	0	0	0	0	0.0%
Total	\$ 9,726,807	\$ 10,380,558	\$ 12,189,916	\$ 13,720,627	12.6%

DEPARTMENT BUDGET SUMMARY					
Department or Agency:	EMS and Fire Departments	Department Number:	1105		
Fund: 100	General Fund	Function:	Public Safety		
Staffing (Full Time Equivalent):					
Position Title	Actual FY23	Adopted Budget FY24	Adopted Budget FY25	Budget Request FY26	% 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 Significant Budget Increase/Decrease					
Description of Increase/Decrease				\$ Increase/Decrease	% Inc/(Dec)
Increase due to MICH Program funding request, cancer screenings/physicals, and an increase derived from the funding formula requests				\$ 1,530,711	13%
Contact Information					
Name:	Weston S. Young	Address 1:	One West Market Street		
Title:	Chief Administrative Officer	Address 2:	Government Center, Room 1103		
Email:	admin@co.worcester.md.us		City/State:	Snow Hill, Maryland	
Telephone:	410-632-1194	Zip Code:	21863		

The Estimated Taxable Assessable Base at the County Level
For the tax year beginning July 1, 2025
Base Estimate Date: November 30, 2024
(figures expressed in thousands)

Jurisdiction	Real Property Full Year	Real Property New Construction	Railroad Operating Real Property	Total Assessable Base Subject to the Real Property County Tax Rate	Loss Due to Homestead Tax Credit	County Homestead Tax Credit Percentage	Net Assessable Base Subject to the Real Property County Tax Rate	Railroad Operating Personal Property	Utility Operating Real Property	Utility Operating Personal Property	Business Personal Property	Total Assessable Base Subject to the Personal Property Utility County Tax Rates	Total Taxable County Assessable Base
Worcester	22,452,218	17,000	270	22,469,488	863,363	3%	21,606,125	340	8,640	233,400	200,000	442,380	22,911,868

Full year column includes new construction added for the full year (July 1). New construction is property added for partial year levy (Oct. 1, Jan 1, and Apr. 1).

These figures do not include adjustments necessary to calculate State grants to local governments or any tax credits. The above Business Personal Property figures for July 2025 must be adjusted before being used for state aid purposes by substituting the following figures in (\$000) :										
State Department of Assessments and Taxation								Fire Grant Calculations for Fire Depts:		
								assessable base	22,911,868,000	
								divided by \$100	229,118,680	
								rate=.013	2,978,543	
Account coding for General Ledger :				FY2025 ADOPTED	FY2026 Code Based	FY26 Supplement Required	FY26 Additional Requests from Fire Companies	FY26 Budget REQUESTED	based on Code- each co.	
County Grant to Fire Companies									FY26	\$ 297,855
Poc VFC	100.1105.105	7080.010	\$ 266,650.00	\$ 297,855.00				\$ 297,855.00		
Berlin VFD	100.1105.115	7080.010	\$ 266,650.00	\$ 297,855.00				\$ 297,855.00		
Snow Hill VFD	100.1105.125	7080.010	\$ 266,650.00	\$ 297,855.00				\$ 297,855.00		
Ocean City VFD	100.1105.135	7080.010	\$ 266,650.00	\$ 297,855.00				\$ 297,855.00		
Girdletree VFD	100.1105.145	7080.010	\$ 266,650.00	\$ 297,855.00				\$ 297,855.00		
Stockton VFD	100.1105.155	7080.010	\$ 266,650.00	\$ 297,855.00				\$ 297,855.00		
Newark VFD	100.1105.165	7080.010	\$ 266,650.00	\$ 297,855.00				\$ 297,855.00		
Bishopville VFD	100.1105.175	7080.010	\$ 266,650.00	\$ 297,855.00				\$ 297,855.00		
Showell VFD	100.1105.185	7080.010	\$ 266,650.00	\$ 297,855.00				\$ 297,855.00		
Ocean Pines VFD	100.1105.195	7080.010	\$ 266,650.00	\$ 297,855.00				\$ 297,855.00		
									FY26 Budget REQUESTED	
									FY26 November Assessable Base	
									FY25 County Approved Budget	
									Variance	312,050

§ PS 1-101 Appropriation and distribution of money to volunteer fire companies. [Amended 1-12-1993 by Bill No. 92-16]

(a) Appropriation. The County Commissioners shall appropriate, on an annual basis, in the County expense budget, an amount of money equal to one and three tenths cents on each one hundred dollars of assessable property in the County for the assistance, maintenance and support of the various volunteer fire companies chartered by the County Commissioners pursuant to this Subtitle.[Amended 5/15-2001 by Bill No. 01-5]

(b) Distribution. The funds so appropriated by the County Commissioners shall be distributed and expended by the County Commissioners among the chartered volunteer fire companies of the County in as nearly as may be computed an equal sum for each. The appropriation shall be paid to each fire company no less frequently than in two equal installments on or before August 1 and February 1 of each fiscal year.

(c) Expenditures restricted. All funds so distributed by the County Commissioners to the chartered volunteer fire companies of the County shall be used strictly for fire fighting and protection within the County and surrounding jurisdictions by the fire company to which the funds are distributed. The funds shall be expended and used for the equipment, training and maintenance of such fire companies and all necessary expenses relating thereto.

**FIRE COMPANIES NOT IN TOWN LIMITS
FY2026 REQUESTED**

	FY2026 REQUESTED BUDGET	FY2025 APPROVED BUDGET	FY26/25 Variance
Girdletree	\$10,000.00	\$7,000.00	\$3,000.00
Stockton	\$10,000.00	\$7,000.00	\$3,000.00
Newark	\$10,000.00	\$7,000.00	\$3,000.00
Bishopville	\$10,000.00	\$7,000.00	\$3,000.00
Showell	\$10,000.00	\$7,000.00	\$3,000.00
TOTALS	\$50,000.00	\$35,000.00	\$15,000.00

FY26 Budget REQUESTED \$50,000.00
FY25 Budget APPROVED \$35,000.00

Supplemental amount is paid to each fire company that is not within Town limits

Budget In Volunteer Fire & Ambulance:

Girdletree	100.1105.145.7080.010
Stockton	100.1105.155.7080.010
Newark	100.1105.165.7080.010
Bishopville	100.1105.175.7080.010
Showell	100.1105.185.7080.010

Rate History:

Annual Allowance

FY2019	\$4,000	Old rate
FY2025	\$7,000	New rate
FY2026 Requested	\$10,000	Requested

EMS FUNDING - FY2026 (FY2026 is based on 2024 runs)

	2024		2024		2024		Additional Supplement Runs (\$280 & \$1,120)	2024			2024	2024		2024		Personnel Supplement	Additional Supplement to Level Fund	FY 2026	FY2025	FY26/FY25
	Non Credit		Credit Runs		Credit Runs			TRANSPORT			Mileage Supplement \$.70 x 4	# of	Ambulance	#	Base			REQUESTED	APPROVED	FUNDING
	Out-Town		In Town		Out-Town			DESTINATIONS				Ambulances	Allocation	Per	Personnel			Funding	BUDGET	VARIANCE
Grant Amount	\$250.00			\$250.00		\$1,000.00		AGH	PRMC	MCC/BMC	\$2.80		\$25,000		\$8,000	\$190,000				
Pocomoke			898	\$224,500			\$26,940	50	1,120	11	\$120,878.80	3	\$75,000	18	\$144,000	\$190,000	\$0	\$1,144,479	\$1,017,957	\$126,522
out town	165	\$41,250			283	\$283,000	\$38,910	\$4,200.00	\$116,032.00	\$646.80										
Snow Hill			399	\$99,750			\$11,970	118	644	0	\$38,556.00	3	\$75,000	16	\$128,000	\$190,000	\$0	\$1,007,236	\$903,312	\$103,924
out town	205	\$51,250			363	\$363,000	\$49,710	\$4,295.20	\$34,260.80	\$0.00										
Newark	62	\$15,500			79	\$79,000	\$11,340	58	21	0	\$1,352.40	2	\$50,000	8	\$64,000	\$190,000	\$0	\$411,192	\$407,064	\$4,128
								\$0.00	\$1,352.40											
Berlin			894	\$223,500			\$26,820	1,126	251	0	\$14,758.80	3	\$75,000	16	\$128,000	\$190,000	\$0	\$1,309,919	\$1,197,215	\$112,704
out town	396	\$99,000			483	\$483,000	\$69,840	\$0.00	\$14,758.80											
Ocean City			2052	\$513,000			\$61,560	2,189	435	0	\$45,066.00	10	\$250,000	68	\$544,000	\$190,000	\$0	\$3,711,841	\$3,254,635	\$457,206
out town	662	\$165,500			603	\$603,000	\$92,220	\$0.00	\$45,066.00	\$0.00				includes \$1,247,495						
Showell	106	\$26,500					\$3,180	89	38	\$0.00	\$2,660.00	2	\$50,000	7.4	\$59,200	\$190,000	\$0	\$473,780	\$441,243	\$32,537
out town					127	\$127,000	\$15,240	\$0.00	\$2,660.00											
Bishopville	57	\$14,250					\$1,710	107	50	0	\$3,500.00	2	\$50,000	8.42	\$67,360	\$190,000	\$0	\$502,660	\$464,205	\$38,455
out town					157	\$157,000	\$18,840	\$0.00	\$3,500.00											
Ocean Pines			1155	\$288,750			\$34,650	1,047	272	0	\$19,040.00	3	\$75,000	18	\$144,000	\$190,000	\$0	\$952,200	\$870,124	\$82,076
out town	61	\$15,250			164	\$164,000	\$21,510	\$0.00	\$19,040.00											
Totals	1714	\$428,500	5,398	\$1,349,500	2,259	\$2,259,000	\$484,440	4,695.00	2,793.00	\$646.80	\$245,812.00	28	\$700,000	159.8	\$1,278,560	\$1,520,000	\$0	\$9,513,307	\$8,555,755	\$957,552
																		176,400.00	167,400.00	9,000.00
																		9,689,707.00	8,723,155.00	966,552.00

DEFINITIONS

Credit Run is an emergency transport to a hospital from a Worcester County location

EMS Units to be MIEMSS Certified ALS/BLS transport units

Full time equivalent personnel are those who cover a minimum of 40 hours per week time block year round

ROUND TRIP MILEAGE - Paid over 25 miles round trip			
	AGH	PRMC	MCC/BMC
Pocomoke	55	62	46
Snow Hill	38	44	46
Newark	20	48	
Berlin	2	46	
Ocean City	24	62	60
Bishopville	18	50	
Ocean Pines	10	50	
Showell	8	50	

MEMORANDUM OF UNDERSTANDING ITEMS

- To qualify for the additional personnel supplement must provide a minimum of 8 hours each day ALS paid coverage
- Quarterly Reporting of Personnel Hours worked required to be submitted to County
- Annual EMS financial report detailing income and expenses and include any financial audit records
- EMS grant funding to be segregated from fire company funds and dedicated to EMS operations
- Participation with county emergency exercises, preparation, information and resource requests
- Must participate in Quality Assurance program monitored by EMS Captain committee
- Failure to sign and comply with MOU will result in funding to be withheld until compliance is met

Rates As of FY2025:			
Additional Personnel Supplement	FY21	=	\$60,000
	FY20=	\$50,000	FY16 \$40,000 FY15-FY06 = \$30,000
FY23 Budget	Added \$365,182 to Ocean City personnel supplement		
	Added \$48,874 EMS Supplemental Funding to provide level funding		
	Increased Ambulance Allocation from \$10,000 to \$15,000 on 6/21/22 Resolution 22-10		
FY24 Budget	Added \$354,212 to Ocean City personnel supplement		
	Added funding increase of \$225 to "Non Credit Out-Town" & "Credit Runs In Town"		
	Added funding increase of \$900 to "Credit Runs Out-Town"		
	Added an additional mileage supplement to equal 4 times Maryland rate		
	Added requested additional \$10,000 per ambulance		
	Added an additional personnel supplement of \$15,000		
FY25 Budget	Added funding increase of \$250 to "Non Credit Out-Town" & "Credit Runs In Town"		
	Added funding increase of \$1,000 to "Credit Runs Out-Town"		
FY26 Requested Budget	Requested funding increase from \$250 to \$280 "Non Credit Out-Town" & "Credit Runs In Town"		
	Requested funding increase from \$1,000 to \$1,120 "Credit Runs Out-Town"		

FY2026 MEDICAL ASSIST COMPANIES

	CY 2024			#			FY2026	FY2025	FY26/FY25
	Medical Assists	Per call	Base Amount	FTE	Paid 2 FTE @ \$8k	Supplement	Requested Budget	Approved	Variance
		\$150.00			\$8,000.00				
Stockton	79	\$11,850	\$9,000	2	\$16,000	\$53,000	\$89,850	\$85,800	\$4,050
Girdletree	57	\$8,550	\$9,000	2	\$16,000	\$53,000	\$86,550	\$81,600	\$4,950
TOTALS		\$20,400	\$18,000		\$32,000	\$106,000	\$176,400	\$167,400	\$9,000

5.38%

FY26 Budget Requested 176,400 Request to increase from \$100 per call to \$150 per call

FY25 Approved Budget 167,400 Increased FTE from 1 to 2, level funded \$100 per call

Medical Assist Company is alerted each time a call for EMS service is in their response area

Full time equivalent personnel are those who cover a minimum of 40 hours per week time block year round

Per Call amount is paid for each response to a medical assist call

Base Amount is paid to each fire company that is alerted for every EMS call within their fire response area

<u>Budget In Volunteer Fire & Ambulance:</u>		<u>FY26 Requested</u>
Stockton	100.1105.155.7080.020	\$89,850
Girdletree	100.1105.145.7080.020	\$86,550

<u>Rate History:</u>	<u>Base Amount</u>	<u>Per Call</u>	<u>Paid per FTE</u>
FY2026 Requested	\$9,000	\$150	\$8,000
FY2025	\$9,000	\$100	\$8,000
FY2024	\$9,000	\$100	\$8,000
FY2023	\$9,000	\$100	\$8,000
FY2022	\$9,000	\$100	\$8,000
FY2021	\$9,000	\$100	\$8,000
FY2020	\$7,500	\$100	\$8,000
FY2019	\$7,500	\$100	\$5,000
FY2018	\$7,500	\$100	
FY2015-FY07	\$7,500	\$80	
FY2006-FY04	\$3,000	0	

FY2026 Grant to Towns - for Fire Company for Out of Town Responses**Amount to be paid to TOWN****\$1,000.00 per call**

	CY2024	FY2026 Requested	FY2025 Approved	FY26/FY25 Variance
Pocomoke	72	72,000	91,000	-\$19,000
Snow Hill	83	83,000	75,000	\$8,000
Berlin	221	221,000	221,000	\$0
Ocean City	208	208,000	227,000	-\$19,000
Ocean Pines	46	46,000	51,000	-\$5,000
Total	630	630,000	665,000	-\$35,000

-5.26% Increase

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

Budget In Grants to Towns:

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

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

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

Qualified runs are defined as:

Fire Company must be alerted by Central for an emergency alarm.

Fire Company must respond with a minimum of one certified piece of fire apparatus and arrive on the scene.

Public service calls are not eligible.

How to Qualify:

Municipality must agree not to reduce their current/future funding level formulas.

Fire Company must show participation in county drills.

Fire Company must maintain current equipment and departmental roster lists with Central.

Fire Company must participate, and successfully complete annual inspection.

Money must go toward fire equipment and/or equipment operating expenses.

Rate History:

FY2025-FY2007 = \$1,000

FY2006-FY2005=\$250

<u>FY2026</u>	<u>FY2025</u>	<u>FY26/25</u>
<u>Requested</u>	<u>Approved</u>	<u>Variance</u>

1105.198.7080.040 LOSAP Contribution

Annual Contribution	\$ 203,466	\$ 203,466	\$ -
Administrative Fee	\$ 1,800	\$ 1,800	\$ -
Total	\$ 205,266	\$ 205,266	\$ -

*Annual Report is May 1

FY20 Plan approved - Resolution 19-33

1105.198.7080.080 EMT Paramedic Scholarship Program

Annual Contribution	\$ 8,000	\$ 8,000	\$ -

FY20 Plan approved - Resolution 19-34

1105.200.6160.043 Grant Programs Other Grants

MICH Program	\$ 210,000	\$ -	\$ 210,000

1105.200.7080.070 Worker's Compensation Vol Firemen

Policy Premium	\$ 82,000	\$ 63,723	\$ 18,277

1105.7080.060 State Grant to Fire Companies

Each year, the county and towns must report to the State, the cost for fire protection, rescue & ambulance services. The State funds are distributed to the towns and fire companies according to Article 38A, Sections 45A through 45D, of the Annotated Code of Maryland, known as "Senator William H. Amoss Fire, Rescue & Ambulance Fund."

If the town share of funds provided equals 10% of the total spent in the County, they would receive 5% of the State grant in the next year. The State funds not distributed to the towns are split evenly among the 10 fire companies.

		FY2026 Budgeted Estimate	FY2025 Actual	\$ Inc/(Dec)	FY2024 Actual
100.1105.100.7080.060	Pocomoke City/Town	\$ 159	\$ 159	\$ -	\$ 386
100.1105.110.7080.060	Berlin/Town	\$ 4,175	\$ 4,175	0	\$ 11,739
100.1105.120.7080.060	Snow Hill/ Town	\$ 754	\$ 754	0	\$ 2,024
100.1105.130.7080.060	Ocean City/Town	\$ 43,566	\$ 43,566	0	\$ 33,419
100.1105.115.7080.060	Berlin	\$ 32,035	\$ 32,027	8	\$ 32,085
100.1105.175.7080.060	Bishopville	\$ 32,035	\$ 32,027	8	\$ 32,085
100.1105.145.7080.060	Girdletree	\$ 32,035	\$ 32,027	8	\$ 32,085
100.1105.165.7080.060	Newark	\$ 32,035	\$ 32,027	8	\$ 32,085
100.1105.135.7080.060	Ocean City	\$ 32,035	\$ 32,027	8	\$ 32,085
100.1105.195.7080.060	Ocean Pines	\$ 32,035	\$ 32,027	8	\$ 32,085
100.1105.105.7080.060	Pocomoke	\$ 32,035	\$ 32,027	8	\$ 32,085
100.1105.185.7080.060	Showell	\$ 32,035	\$ 32,027	8	\$ 32,085
100.1105.125.7080.060	Snow Hill	\$ 32,035	\$ 32,027	8	\$ 32,085
100.1105.155.7080.060	Stockton	\$ 32,035	\$ 32,027	8	\$ 32,085
		\$ 369,004	\$ 368,924	\$ 80	\$ 368,418

Note: FY25 budget \$370,000 uses FY24 actual allocation & State budget aid report to compile budget

1201 MAINTENANCE				
Department Revenue and Expenditure Summary				
Revenues:				
Revenue Category	Adopted Budget FY2025	Budget Requested FY2026	\$ Variance	% Variance
Revenues (Fees/Other)	\$ -	\$ -	\$ -	0.0%
Other Grants	\$ -	\$ -	\$ -	0.0%
Total	\$ -	\$ -	\$ -	0.0%
Expenditures:				
Expenditure Category	Adopted Budget FY2025	Budget Request FY2026	\$ Variance	% Variance
Personnel Services	\$ 2,094,699	\$ 2,570,909	\$ 476,210	22.7%
Supplies & Materials	98,547	104,139	\$ 5,592	5.7%
Maintenance & Services	100,908	137,051	\$ 36,143	35.8%
Other Charges	17,550	20,036	\$ 2,486	14.2%
Capital Outlay	103,750	218,950	\$ 115,200	111.0%
Total	\$ 2,415,454	\$ 3,051,085	\$ 635,631	26.3%
			\$ Increase/ Decrease	% Inc/(Dec)
Budget variance: Expenditure increase requests for additional personnel, equipment, and new vehicle requests.			\$ 635,631	26.3%

Expenditures			1201 Maintenance Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund										
EXPENSES										
Department: 1201 - Maintenance										
<i>PERS SVCS - Personnel Services</i>										
	6000.100	Personnel Services Salaries	1,763,977.00	1,440,773.00	1,440,773.00	323,204.00	22%	685,955.66	1,365,275.78	Requesting 3 Grounds Maintenance Workers from WWW. 1 Master Electrician, 1 Carpenter II and 1 Grounds Worker II
	6000.400	Personnel Services Overtime Pay	17,900.00	7,500.00	7,500.00	10,400.00	139%	1,775.93	1,519.84	Increase due to moving on call pay from salaries to overtime pay in FY26
	6010.020	Benefits Contingency	693.00	631.00	631.00	62.00	10%	0.00	0.00	
	6010.025	Benefits Deferred Comp Match	8,000.00	8,000.00	8,000.00	0.00	0%	0.00	0.00	
	6010.030	Benefits Hospitalization Insurance	267,845.00	242,960.00	242,960.00	24,885.00	10%	122,709.59	0.00	
	6010.050	Benefits Retirement	234,256.00	172,460.00	172,460.00	61,796.00	36%	0.00	0.00	
	6010.060	Benefits Social Security Taxes	135,741.00	109,209.00	109,209.00	26,532.00	24%	50,239.90	0.00	
	6010.070	Benefits Unemployment Insurance	692.00	631.00	631.00	61.00	10%	0.00	0.00	
	6010.090	Benefits Workmans Compensation Ins	34,697.00	21,900.00	21,900.00	12,797.00	58%	19,195.00	0.00	
	6010.120	Benefits Long Term Disability	2,599.00	2,365.00	2,365.00	234.00	10%	0.00	0.00	
	6010.130	Benefits Life Insurance	2,945.00	2,680.00	2,680.00	265.00	10%	0.00	0.00	
	6010.140	Benefits FSA & PSA Admin and EAP Program	3,188.00	2,901.00	2,901.00	287.00	10%	498.83	0.00	
	6010.150	Benefits Retirement Administration Fee	3,326.00	3,027.00	3,027.00	299.00	10%	654.92	0.00	
	6010.900	Benefits OPEB contribution	95,050.00	79,662.00	79,662.00	15,388.00	19%	39,831.00	0.00	
<i>Account Total: PERS SVCS - Personnel Services</i>			\$2,570,909.00	\$2,094,699.00	\$2,094,699.00	\$476,210.00	23%	\$920,860.83	\$1,366,795.62	
<i>SUPP & MAT - Supplies & Materials</i>										
	6100.100	Administrative Expense Dues, Licenses & Subscriptions	9,945.00	9,945.00	9,945.00	0.00	0%	7,463.00	7,667.50	
	6100.190	Administrative Expense Office Supplies	1,200.00	1,000.00	1,000.00	200.00	20%	384.59	298.40	
	6110.090	Supplies & Equipment Computers & Printers	5,140.00	800.00	800.00	4,340.00	543%	618.00	4,951.00	Increase due to a laptop for a new electrician, a tablet for a new carpenter & 6 replacement mini computers to control HVAC systems at various buildings identified by I.T.
	6110.120	Supplies & Equipment Equipment Rental	0.00	0.00	0.00	0.00	N/A	0.00	113.85	
	6110.200	Supplies & Equipment Lawn Equipment & Maintenance	8,950.00	4,500.00	4,500.00	4,450.00	99%	760.08	3,121.98	Increase due to replacement of old and worn out equipment. Increase of baseline due to additional properties to maintain.
	6110.245	Supplies & Equipment Mobile Phones	17,250.00	14,952.00	14,952.00	2,298.00	15%	6,240.14	14,788.33	Increase due to cellular service for new employees and replacement of miscellaneous equipment such as chargers and cases.
	6110.320	Supplies & Equipment Radio Supplies	2,000.00	2,000.00	2,000.00	0.00	0%	0.00	0.00	
	6110.340	Supplies & Equipment Safety Program Equipment	5,700.00	3,500.00	3,500.00	2,200.00	63%	964.69	503.89	Increase due to the requested replacement of a inadequate pesticide safety/security cabinet.
	6110.420	Supplies & Equipment Tools & Supplies	16,750.00	26,000.00	26,000.00	(9,250.00)	-36%	20,811.36	5,482.62	Decrease due to less specialty tooling requests.
	6130.035	Equipment Maintenance Maintenance Management Service	22,204.00	24,450.00	24,450.00	(2,246.00)	-9%	24,445.55	23,849.31	Decrease due to a renegotiated multi-year renewal contract under the Sourcewell cooperative contract.

Expenditures			1201 Maintenance Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
	6150.050	Uniforms & Personal Equipment Uniforms	15,000.00	11,400.00	11,400.00	3,600.00	32%	5,964.33	10,409.87	Increased due to the requested 3 new employees and 3 transferred employees.
Account Total: SUPP & MAT - Supplies & Materials			\$104,139.00	\$98,547.00	\$98,547.00	\$5,592.00	6%	\$67,651.74	\$71,186.75	
MAINT & SVCS - Maintenance & Services										
	6530.080	Consulting Services Physicals, Shots & Drug Testing	100.00	100.00	100.00	0.00	0%	0.00	50.00	
	6540.020	Vehicle Operating Expenses Fuel - WC Fleet	60,750.00	45,000.00	45,000.00	15,750.00	35%	20,421.81	46,878.38	Increased due to inflationary costs, 2 new vehicles, 2 transferred vehicles, and additional mowing responsibilities.
	6540.030	Vehicle Operating Expenses Vehicle Maintenance	14,500.00	10,000.00	10,000.00	4,500.00	45%	5,057.26	11,898.33	Increased due to inflationary costs and additional vehicles.
	6540.040	Vehicle Operating Expenses Vehicle Registration	200.00	100.00	100.00	100.00	100%	200.00	0.00	
	6540.060	Vehicle Operating Expenses Vehicle Equipment	21,800.00	7,500.00	7,500.00	14,300.00	191%	562.04	14,771.31	Increase due to outfitting the new vehicles with racks, mounts, safety equipment and vehicle tracking systems
	6540.080	Vehicle Operating Expenses Heavy Equipment Maintenance	3,000.00	2,500.00	2,500.00	500.00	20%	1,640.00	5,266.09	
	6550.030	Building Site Expenses Carpet/VCT Cleaning	3,200.00	3,200.00	3,200.00	0.00	0%	0.00	1,482.94	
	6550.050	Building Site Expenses Custodial Supplies	1,200.00	1,200.00	1,200.00	0.00	0%	0.00	513.81	
	6550.060	Building Site Expenses Electricity	10,000.00	9,500.00	9,500.00	500.00	5%	4,184.33	9,764.60	
	6550.080	Building Site Expenses Fire Alarm Testing	355.00	325.00	325.00	30.00	9%	0.00	351.55	
	6550.081	Building Site Expenses Fire Extinguishers	400.00	400.00	400.00	0.00	0%	0.00	7.00	
	6550.085	Building Site Expenses Generator Fuel Oil	1,000.00	1,000.00	1,000.00	0.00	0%	0.00	0.00	
	6550.090	Building Site Expenses General Maintenance Repairs	5,500.00	5,500.00	5,500.00	0.00	0%	2,982.01	2,661.80	
	6550.100	Building Site Expenses Generator Services & Repairs	1,000.00	1,000.00	1,000.00	0.00	0%	100.00	0.00	
	6550.120	Building Site Expenses Heating Propane	5,000.00	5,000.00	5,000.00	0.00	0%	631.99	3,019.24	
	6550.180	Building Site Expenses Pest Control/Termite Insp	348.00	348.00	348.00	0.00	0%	142.00	340.80	
	6550.220	Building Site Expenses Security Alarm Monitoring	588.00	564.00	564.00	24.00	4%	147.00	564.00	
	6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	450.00	450.00	450.00	0.00	0%	0.00	0.00	
	6550.280	Building Site Expenses Tipping Fees	300.00	300.00	300.00	0.00	0%	21.60	41.00	
	6550.300	Building Site Expenses Trash Removal	1,860.00	1,421.00	1,421.00	439.00	31%	238.96	696.00	
	6800.010	Custodial Services Custodial Purchases	72,500.00	65,000.00	65,000.00	7,500.00	12%	39,804.98	62,391.33	Increase due to inflationary costs.
	6800.020	Custodial Services Custodial Supply Billing	(67,500.00)	(60,000.00)	(60,000.00)	(7,500.00)	13%	(33,212.66)	(56,473.03)	Increased due to inflationary costs charged back to departments for custodial products.
	6900.005	Advertising Bid Advertising	500.00	500.00	500.00	0.00	0%	0.00	54.00	
Account Total: MAINT & SVCS - Maintenance & Services			\$137,051.00	\$100,908.00	\$100,908.00	\$36,143.00	36%	\$42,921.32	\$104,279.15	
OTHR CHGS - Other Charges										
	7000.040	Travel, Training & Expense Continuing Education/Certificati	9,200.00	8,500.00	8,500.00	700.00	8%	375.00	6,690.00	
	7000.060	Travel, Training & Expense Educational Training	2,750.00	2,500.00	2,500.00	250.00	10%	0.00	927.45	NFMT Conference Attendance, M.H., Z.P. & V.A.

Expenditures			1201 Maintenance Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
	7000.100	Travel, Training & Expense Meetings/Conferences/Shows	8,086.00	6,550.00	6,550.00	1,536.00	23%	750.00	36.00	Increased anticipated attendance at the MACo conferences for 3 people.
Account Classification Total: OTHR CHGS - Other Charges			\$20,036.00	\$17,550.00	\$17,550.00	\$2,486.00	14%	\$1,125.00	\$7,653.45	
CAP EQ - Capital Equipment										
	9010.010	Capital Equipment New Vehicles	152,500.00	60,000.00	106,214.00	92,500.00	154%	98,172.83	17,561.14	Increase due to requesting 2 new vehicles for new employees & trailer for our existing scissor lift.
	9010.070	Capital Equipment Heavy Equipment	66,450.00	43,750.00	58,485.00	22,700.00	52%	51,254.41	32,257.00	Increase requesting a mini skid steer & attachments for mini excavator.
Account Classification Total: CAP EQ - Capital Equipment			\$218,950.00	\$103,750.00	\$164,699.00	\$115,200.00	111%	\$149,427.24	\$49,818.14	
Department Total: 1201 - Maintenance			\$3,051,085.00	\$2,415,454.00	\$2,476,403.00	\$635,631.00	26%	\$1,181,986.13	\$1,599,733.11	

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1201 - Maintenance				
Account 6100.100 - Administrative Expense Dues, Licenses & Subscriptions				
100.1201.6100.100	RSMeans Estimating Program renewal	1.0000	9,445.00	9,445.00
100.1201.6100.100	Various Trade License Renewals	1.0000	500.00	500.00
	Account 6100.100 - Administrative Expense Dues, Licenses & Subscriptions Totals	Transactions	2	\$9,945.00
Account 6100.190 - Administrative Expense Office Supplies				
100.1201.6100.190	Misc. admin office supplies	1.0000	1,200.00	1,200.00
	Account 6100.190 - Administrative Expense Office Supplies Totals	Transactions	1	\$1,200.00
Account 6110.090 - Supplies & Equipment Computers & Printers				
100.1201.6110.090	Laptop for New Electrician	1.0000	1,800.00	1,800.00
100.1201.6110.090	Mini Computers Identified by IT for Replacement for HVAC Systems	6.0000	440.00	2,640.00
100.1201.6110.090	Tablet for New Carpenter	1.0000	700.00	700.00
	Account 6110.090 - Supplies & Equipment Computers & Printers Totals	Transactions	3	\$5,140.00
Account 6110.200 - Supplies & Equipment Lawn Equipment & Maintenance				
100.1201.6110.200	Allowance for WWW Equipment Repairs	1.0000	1,500.00	1,500.00
100.1201.6110.200	Baseline Operating Budget for Lawn Equipment	1.0000	3,000.00	3,000.00
100.1201.6110.200	Replacement Backpack Leaf Blowers	5.0000	500.00	2,500.00
100.1201.6110.200	Replacement Edger	1.0000	400.00	400.00
100.1201.6110.200	Replacement Push Mowers	3.0000	400.00	1,200.00
100.1201.6110.200	Replacement String Trimmer	1.0000	350.00	350.00
	Account 6110.200 - Supplies & Equipment Lawn Equipment & Maintenance Totals	Transactions	6	\$8,950.00
Account 6110.245 - Supplies & Equipment Mobile Phones				
100.1201.6110.245	Cell & Tablet for New Carpenter	12.0000	84.00	1,008.00
100.1201.6110.245	Cell Phone & Tablet Service for New Electrician	12.0000	84.00	1,008.00
100.1201.6110.245	Mobile service for cell phones, tablets and laptops	12.0000	1,246.00	14,952.00
100.1201.6110.245	Replacement Cases and misc. equipment	1.0000	282.00	282.00
	Account 6110.245 - Supplies & Equipment Mobile Phones Totals	Transactions	4	\$17,250.00
Account 6110.320 - Supplies & Equipment Radio Supplies				
100.1201.6110.320	Mobile and portable radio supplies and repairs	1.0000	2,000.00	2,000.00
	Account 6110.320 - Supplies & Equipment Radio Supplies Totals	Transactions	1	\$2,000.00
Account 6110.340 - Supplies & Equipment Safety Program Equipment				
100.1201.6110.340	New Pesticide Safety Cabinet	1.0000	2,200.00	2,200.00
100.1201.6110.340	Various PPE and safety equipment for maint. employees	1.0000	3,500.00	3,500.00
	Account 6110.340 - Supplies & Equipment Safety Program Equipment Totals	Transactions	2	\$5,700.00
Account 6110.420 - Supplies & Equipment Tools & Supplies				
100.1201.6110.420	Baseline budget for tooling and supplies	1.0000	7,500.00	7,500.00
100.1201.6110.420	New HVAC Vacuum pump to work on refrigerant systems	1.0000	500.00	500.00
100.1201.6110.420	New Milwaukee Pipe Threading Specialty Tooling	1.0000	3,750.00	3,750.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1201 - Maintenance				
Account 6110.420 - Supplies & Equipment Tools & Supplies				
100.1201.6110.420	Tools and Supplies for 2 New Employees	2.0000	2,500.00	5,000.00
	Account 6110.420 - Supplies & Equipment Tools & Supplies Totals	Transactions	4	\$16,750.00
Account 6130.035 - Equipment Maintenance Maintenance Management Service				
100.1201.6130.035	Work Order & Inventory Management Program	1.0000	22,204.00	22,204.00
	Account 6130.035 - Equipment Maintenance Maintenance Management Service Totals	Transactions	1	\$22,204.00
Account 6150.050 - Uniforms & Personal Equipment Uniforms				
100.1201.6150.050	New Carpenter, Electrician and Grounds Worker	3.0000	700.00	2,100.00
100.1201.6150.050	Potential turnover for new hires	2.0000	200.00	400.00
100.1201.6150.050	Transferred employees from WWW	3.0000	500.00	1,500.00
100.1201.6150.050	Uniforms & work shoes for Maintenance employees	22.0000	500.00	11,000.00
	Account 6150.050 - Uniforms & Personal Equipment Uniforms Totals	Transactions	4	\$15,000.00
Account 6530.080 - Consulting Services Physicals, Shots & Drug Testing				
100.1201.6530.080	Post accident testing of employees	1.0000	100.00	100.00
	Account 6530.080 - Consulting Services Physicals, Shots & Drug Testing Totals	Transactions	1	\$100.00
Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet				
100.1201.6540.020	Fuel for New Vehicles	2.0000	2,880.00	5,760.00
100.1201.6540.020	Fuel for Transferred Vehicles	2.0000	2,880.00	5,760.00
100.1201.6540.020	Fuel for WWW Mowing	1.0000	1,100.00	1,100.00
100.1201.6540.020	Maintenance vehicles and equipment fuel charges	1.0000	48,130.00	48,130.00
	Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet Totals	Transactions	4	\$60,750.00
Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance				
100.1201.6540.030	Maintenance Vehicles Repairs	1.0000	14,500.00	14,500.00
	Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance Totals	Transactions	1	\$14,500.00
Account 6540.040 - Vehicle Operating Expenses Vehicle Registration				
100.1201.6540.040	Added for New Vehicle Request	2.0000	100.00	200.00
	Account 6540.040 - Vehicle Operating Expenses Vehicle Registration Totals	Transactions	1	\$200.00
Account 6540.060 - Vehicle Operating Expenses Vehicle Equipment				
100.1201.6540.060	Outfitting New Vehicles, Racks, Safety Equipment and Acc.	4.0000	4,250.00	17,000.00
100.1201.6540.060	Vehicle tracking for 20 maintenance vehicles	20.0000	240.00	4,800.00
	Account 6540.060 - Vehicle Operating Expenses Vehicle Equipment Totals	Transactions	2	\$21,800.00
Account 6540.080 - Vehicle Operating Expenses Heavy Equipment Maintenance				
100.1201.6540.080	Fork lift, and man lift(s) annual inspections & repairs	1.0000	3,000.00	3,000.00
	Account 6540.080 - Vehicle Operating Expenses Heavy Equipment Maintenance Totals	Transactions	1	\$3,000.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1201 - Maintenance				
Account 6550.030 - Building Site Expenses Carpet/VCT Cleaning				
100.1201.6550.030	Carpet and VCT cleanings 2 times per year	2.0000	1,600.00	3,200.00
	Account 6550.030 - Building Site Expenses Carpet/VCT Cleaning Totals	Transactions	1	\$3,200.00
Account 6550.050 - Building Site Expenses Custodial Supplies				
100.1201.6550.050	DPW/Maint/Fleet custodial supplies	1.0000	1,200.00	1,200.00
	Account 6550.050 - Building Site Expenses Custodial Supplies Totals	Transactions	1	\$1,200.00
Account 6550.060 - Building Site Expenses Electricity				
100.1201.6550.060	DPW/Maint/Fleet electricity	1.0000	10,000.00	10,000.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$10,000.00
Account 6550.080 - Building Site Expenses Fire Alarm Testing				
100.1201.6550.080	DPW/Maint/Fleet fire alarm testing	1.0000	355.00	355.00
	Account 6550.080 - Building Site Expenses Fire Alarm Testing Totals	Transactions	1	\$355.00
Account 6550.081 - Building Site Expenses Fire Extinguishers				
100.1201.6550.081	DPW/Maint/Fleet fire extinguishers	1.0000	400.00	400.00
	Account 6550.081 - Building Site Expenses Fire Extinguishers Totals	Transactions	1	\$400.00
Account 6550.085 - Building Site Expenses Generator Fuel Oil				
100.1201.6550.085	Fuel for emergency stand-by generator	1.0000	1,000.00	1,000.00
	Account 6550.085 - Building Site Expenses Generator Fuel Oil Totals	Transactions	1	\$1,000.00
Account 6550.090 - Building Site Expenses General Maintenance Repairs				
100.1201.6550.090	General building repair expenses	1.0000	5,500.00	5,500.00
	Account 6550.090 - Building Site Expenses General Maintenance Repairs Totals	Transactions	1	\$5,500.00
Account 6550.100 - Building Site Expenses Generator Services & Repairs				
100.1201.6550.100	Contracted generator service contract fees and repairs	1.0000	1,000.00	1,000.00
	Account 6550.100 - Building Site Expenses Generator Services & Repairs Totals	Transactions	1	\$1,000.00
Account 6550.120 - Building Site Expenses Heating Propane				
100.1201.6550.120	DPW/Maint/Fleet heating propane	1.0000	5,000.00	5,000.00
	Account 6550.120 - Building Site Expenses Heating Propane Totals	Transactions	1	\$5,000.00
Account 6550.180 - Building Site Expenses Pest Control/Termite Insp				
100.1201.6550.180	Contracted pest control services	12.0000	29.00	348.00
	Account 6550.180 - Building Site Expenses Pest Control/Termite Insp Totals	Transactions	1	\$348.00
Account 6550.220 - Building Site Expenses Security Alarm Monitoring				
100.1201.6550.220	Alarm Monitoring Contract Rate	12.0000	49.00	588.00
	Account 6550.220 - Building Site Expenses Security Alarm Monitoring Totals	Transactions	1	\$588.00
Account 6550.240 - Building Site Expenses Sewer Pump/Septic Tank Maint				
100.1201.6550.240	Cleaning and maintenance of sewer pump/septic tank	1.0000	450.00	450.00
	Account 6550.240 - Building Site Expenses Sewer Pump/Septic Tank Maint Totals	Transactions	1	\$450.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1201 - Maintenance				
Account 6550.280 - Building Site Expenses Tipping Fees				
100.1201.6550.280	Trash removal/landfill charges	1.0000	300.00	300.00
	Account 6550.280 - Building Site Expenses Tipping Fees Totals	Transactions	1	\$300.00
Account 6550.300 - Building Site Expenses Trash Removal				
100.1201.6550.300	Contracted Trash Removal	12.0000	155.00	1,860.00
	Account 6550.300 - Building Site Expenses Trash Removal Totals	Transactions	1	\$1,860.00
Account 6800.010 - Custodial Services Custodial Purchases				
100.1201.6800.010	County Wide Custodial Purchases	1.0000	72,500.00	72,500.00
	Account 6800.010 - Custodial Services Custodial Purchases Totals	Transactions	1	\$72,500.00
Account 6800.020 - Custodial Services Custodial Supply Billing				
100.1201.6800.020	County Wide Custodial Building Requests	1.0000	(67,500.00)	(67,500.00)
	Account 6800.020 - Custodial Services Custodial Supply Billing Totals	Transactions	1	(\$67,500.00)
Account 6900.005 - Advertising Bid Advertising				
100.1201.6900.005	Maintenance project and open position advertising	1.0000	500.00	500.00
	Account 6900.005 - Advertising Bid Advertising Totals	Transactions	1	\$500.00
Account 7000.040 - Travel, Training & Expense Continuing Education/Certificati				
100.1201.7000.040	Pesticide Recertification	7.0000	100.00	700.00
100.1201.7000.040	safety training and classes for Maintenance employees	1.0000	8,000.00	8,000.00
100.1201.7000.040	Trade license CEU's	1.0000	500.00	500.00
	Account 7000.040 - Travel, Training & Expense Continuing Education/Certificati Totals	Transactions	3	\$9,200.00
Account 7000.060 - Travel, Training & Expense Educational Training				
100.1201.7000.060	Maintenance Trade Classes, Books and Supplies	1.0000	1,325.00	1,325.00
100.1201.7000.060	NFMT conference in Baltimore	3.0000	475.00	1,425.00
	Account 7000.060 - Travel, Training & Expense Educational Training Totals	Transactions	2	\$2,750.00
Account 7000.100 - Travel, Training & Expense Meetings/Conferences/Shows				
100.1201.7000.100	Hurricane Conference (Orlando) M.H.	1.0000	800.00	800.00
100.1201.7000.100	Hurricane Conference Hotel, 5 Nights M.H.	5.0000	450.00	2,250.00
100.1201.7000.100	Hurricane Conference Meals, 6 Days, M.H.	6.0000	100.00	600.00
100.1201.7000.100	Hurricane Conference Registration, M.H.	1.0000	400.00	400.00
100.1201.7000.100	Hurricane Conference Transportation, M.H.	1.0000	1,186.00	1,186.00
100.1201.7000.100	MACo Conventions, M.H., Z.P., V.A.	6.0000	475.00	2,850.00
	Account 7000.100 - Travel, Training & Expense Meetings/Conferences/Shows Totals	Transactions	6	\$8,086.00
Account 9010.010 - Capital Equipment New Vehicles				
100.1201.9010.010	Tilting Equipment Trailer	1.0000	12,500.00	12,500.00
100.1201.9010.010	Utility Truck with Extra Cab	2.0000	70,000.00	140,000.00
	Account 9010.010 - Capital Equipment New Vehicles Totals	Transactions	2	\$152,500.00

Expense Budget Transaction Report

1201

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund	100 - General Fund			
Department	1201 - Maintenance			
Account	9010.070 - Capital Equipment Heavy Equipment			
100.1201.9010.070	Auger Attachment for Mini Excavator	1.0000	6,750.00	6,750.00
100.1201.9010.070	Brush Eliminator/Cutter Attachment for Mini Excavator	1.0000	5,000.00	5,000.00
100.1201.9010.070	Debris Grapple Attachment for Mini Skid Steer	1.0000	2,700.00	2,700.00
100.1201.9010.070	Hydraulic Thumb Attachment for Mini Excavator	1.0000	4,500.00	4,500.00
100.1201.9010.070	Mini Skid Steer with Loader	1.0000	41,000.00	41,000.00
100.1201.9010.070	Stump Grinder Attachment for Mini Excavator	1.0000	6,500.00	6,500.00
Account 9010.070 - Capital Equipment Heavy Equipment Totals		Transactions	6	\$66,450.00
Department 1201 - Maintenance Totals		Transactions	74	\$480,176.00
Fund 100 - General Fund Totals		Transactions	74	\$480,176.00
EXPENSES Totals		Transactions	74	\$480,176.00
Grand Totals		Transactions	74	\$480,176.00

DEPARTMENT BUDGET SUMMARY					
Department or Agency:	Public Works - Maintenance Division	Department Number:	1201		
Fund: 100	General Fund	Function:	Public Works		
MISSION STATEMENT:					
It is the mission of the Worcester County Department of Public Works Maintenance Division to maintain and improve the quality of all County-owned and leased government facilities and grounds through responsive, effective, and efficient delivery of services so as to ensure that staff and patrons are taken care of in a manner that is consistent with the goals of the Department of Public Works and the County's Administration.					
PROGRAM SERVICES: (STATISTICS)					
	The Maintenance Division manages the day-to-day maintenance of 146+/- County-owned or leased properties consisting of; 1-animal control bldg., 1-courthouse, 4-senior centers, 1-elections, 1-library annex/extension, 1-firing range, 1-fire training center, 1-government center, 5-health, 1-isle of wight, 5-libraries, 1-mosquito control, 5-public works, 1-recreation center, 2-recreational parks w/concession stands, 7-911 radio towers, 1-state's atty, 1-CBI-CET, 5-solid waste, 1-tourism/eco dev, 1-welcome center and numerous water wastewater facilities.				
	The Maintenance Division is also involved in special events and projects such as; Construction and Renovations of County Facilities, Ribbon-Cutting Ceremonies, Economic Development Events, Storm Shelter Setup, Snow and Ice Removal, Training Rooms and other issues not considered as day-to-day maintenance.				
	The Maintenance Division staff receive and complete approximately 6,000 Work Order Requests annually plus respond to other requests that are not recorded in the Work Order Tracking System.				
	The Maintenance Division's administrative staff coordinate all building & grounds maintenance, building inspections, field repairs, upgrades, special projects plus procure, reconcile invoices and process accounts payables for all building maintenance expenditures for the listed properties.				
Statistical Data:					
Description of Statistical Data		Actual FY2023	Actual FY2024	Estimate FY2025	Estimate FY2026
Reactive Maintenance Work Orders		3,194	4,905	5,000	5,000
Preventive Maintenance Work Orders		1,968	1,638	1,750	1,750
Custodial Product Delivery Requests		380	303	380	380
Expenditures:					
Expenditure Category	Actual FY2023	Actual FY2024	Budget Adopted FY2025	Budget Request FY2026	% Change
Personnel Services	\$ 1,223,815	\$ 1,366,795	\$ 2,094,699	\$ 2,570,909	23%
Supplies & Materials	64,238	71,187	98,547	104,139	6%
Maintenance & Services	91,189	104,279	100,908	137,051	36%
Other Charges	7,051	7,653	17,550	20,036	14%
Capital Outlay	11,896	49,818	103,750	218,950	111%
Debt Service	0	0	0	0	0%
Total	\$ 1,398,189	\$ 1,599,732	\$ 2,415,454	\$ 3,051,085	26.3%

DEPARTMENT BUDGET SUMMARY					
Department or Agency:	Public Works - Maintenance Division	Department Number:	1201		
Fund: 100	General Fund	Function:	Public Works		
Staffing (Full Time Equivalent):					
Position Title	Actual FY2023	Actual FY2024	Budget Adopted FY2025	Budget Request FY2026	% Change
Maintenance Superintendent	1.0	1.0	1.0	1.0	0%
Maintenance Supervisor	1.0	1.0	1.0	1.0	0%
Project Manager	1.0	1.0	1.0	1.0	0%
Office Assistant V	1.0	1.0	1.0	1.0	0%
Bldg. Maintenance Mechanic V	1.0	1.0	1.0	1.0	0%
Master HVACR Mechanic	1.0	1.0	1.0	1.0	0%
Bldg. Maintenance Mechanic IV	1.0	1.0	1.0	1.0	0%
Bldg. Maintenance Mechanic III	0.0	1.0	0.0	0.0	0%
Electrician-Master	0.0	0.0	0.0	1.0	100%
Plumber-Master	1.0	1.0	1.0	1.0	0%
Bldg. Maintenance Mechanic II	1.0	0.0	1.0	1.0	0%
Bldg. Maintenance Mechanic I	1.0	1.0	1.0	1.0	0%
Painter	1.0	1.0	1.0	1.0	0%
Carpenter II	1.0	2.0	2.0	3.0	50%
Maintenance Worker III	1.0	1.0	1.0	1.0	0%
Carpenter I	1.0	0.0	0.0	0.0	0%
Grounds Crew Leader	1.0	1.0	1.0	1.0	0%
Grounds Utility Mechanic	1.0	1.0	1.0	1.0	0%
Grounds Worker III	0.0	0.0	0.0	0.0	0%
Grounds Worker II	3.0	3.0	3.0	4.0	33%
Maintenance Worker II (transfer)	0.0	0.0	0.0	2.0	100%
Maintenance Worker I (transfer)	0.0	0.0	0.0	1.0	100%
Chief Custodian	1.0	1.0	1.0	1.0	0%
Custodial Worker II	2.0	2.0	2.0	2.0	0%
Total	22.0	22.0	22.0	28.0	27%
Summary of Significant Budget Increase/Decrease Request					
Description of Increase/Decrease				\$ Increase	% Inc/(Dec)
Increase of requested personnel & equipment to support the new postions. New positions are requested due to additional building/grounds maintenance responsibilities at the Water Waste Water facilities.				\$ 635,631	26%
Contact Information					
Name:	Michael Hutchinson	Address 1:	6113 Timmons Road		
Title:	Maintenance Superintendent	Address 2:			
Email:	mhutchinson@co.worcester.md.us	City/State:	Snow Hill, MD		
Telephone:	410-632-3766	Zip Code:	21863		

**WORCESTER COUNTY
PERSONAL COMPUTER FORM
FY2026**

Department/Agency Name: Department of Public Works - Maintenance Division

Department No. 100.1201

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

<u>N or R</u>	<u>Description:</u>	<u>Qty:</u>	<u>Cost:</u>	
R	Mini Computer	MinisForum Mini Dektop	6	\$440
				\$2,640
	Laptop**	Dell Latitude w/docking **		\$2,100
	** with docking station			\$0
N	Laptop only	Laptop w/o docking stn	1	\$1,800
				\$1,800
	Desktop w/dual video card	Dell Optiplex ***		\$1,370
	***does not include monitor			\$0
	Docking Station	Dell Dock Station Replicator		\$300
				\$0
	24" Monitor	Single Monitor		\$175
				\$0
	32" Monitor	Single Monitor		\$280
				\$0
	Laptop Tote	Laptop Canvas Tote		\$20
				\$0
	Adobe Acrobat	Standard Software		\$240
				\$0
N	Tablet/Ipad w/case	tablet/ipad with case	1	\$700
				\$700
TOTAL TO KEY TO ACCOUNT 6110.090				\$5,140

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

Reason:

Computer # (i.e. WCIT0001):

Laptop for new electrician and tablet for new carpenter positions.

Replacements for HVAC computers, SHH-9XBBMN2, SA-9XB9MN2, COB-

9XC8MN2, SHCOA-9XC7MN2, OCL-9XC6MN2, CH-9XBCM2

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

**WORCESTER COUNTY
CAPITAL EQUIPMENT REQUEST
FY 2026**

Department/Agency : Department of Public Works - Maintenance Division

Department No. 100.1201

Priority Number	Account Number	Item	Estimated Cost	New or Replacement	Justification or Explanation
1	9010.010	Low rise equipment trailer with tilt bed	\$ 12,500	New	To ease in transporting scissor lift and skid steer. Additional trailer needed so we can discontinue sharing landscape/mower trailer.
2	9010.070	Kubota SCL 1000 Mini Skid Steer with loader	\$ 41,000	New	To assist grounds crew with mulch and landscaping tasks instead of wheelbarrows
3	9010.070	Debris Grapple for mini skid steer	\$ 2,700	New	To assist in pushing or grabbing storm debris for loading into truck/trailers
4	9010.070	Brush Eliminator attachment for mini-excavator	\$ 5,000	new	For use in cutting grasses in and around storm water management ponds
5	9010.070	Stump Grinder attachment for mini-excavator	\$ 6,500	New	For use in removing trees instead of hiring outside contractor
6	9010.070	Hydraulic Auger attachment for mini-excavator	\$ 6,750	New	For use in planting trees, digging post holes and concrete footings
7	9010.070	Hydraulic Thumb attachment for mini-excavator	\$ 4,500	New	To assist in grabbing and lifting odd shaped debris
TOTAL REQUEST			\$ 78,950		

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

**Worcester County
Vehicle Request Form
FY 2026**

Department/Agency Name: DPW - Maintenance Division
Department No. 100.1201

#	New key (N) or Replacement key (R)	VEHICLE TO BE REPLACED							VEHICLE REQUEST			
		Serial Number	Model Year	Make of Vehicle	Model of Vehicle	Actual Odometer Reading Jan. 2025	Estimated Odometer Reading 6/30/2025	Estimated Annual Maintenance & Repair	Vehicle Replacement	Vehicle Replacement Size	Estimated Vehicle Purchase Price *	What is the proposed use and does this vehicle require a radio, laptop or tablet dock?
1.	New								3/4 ton Extra Cab with utility body	3/4 ton	\$70,000	Vehicle with electronics package for new master electrician position. Include basic laptop dock.
2.	New								Extra Cab with utility body	3/4 ton	\$70,000	Vehicle with electronics package for new carpenter position. Include tablet mount
4.												
5.												
6.												
7.												
8.												
9.												
10.												
Total this page								\$0			\$140,000	

Notes:

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

	Worcester County	Completed By:	Michael Hutchinson		Date:	12/31/2024	
Ct.	Subsidiary	Vehicle Identification #	Make	Year	Model	Mileage	Driver
1	Maintenance	1FTRE14W96DB35993	Ford	2006	Econoline Van	84,422	Brittingham
2	Maintenance	1FTBF2A68FEC56145	Ford	2015	F250 Utility Truck	99,544	Duff
3	Maintenance	1FTBF2A6XFEC56146	Ford	2015	F250 Utility Truck	98,606	LeCates
4	Maintenance	1FTYE9ZG3GKA75251	Ford	2016	Transit Van	57,140	Drukarov
5	Maintenance	1FTBF2B64GEB79192	Ford	2016	F250 4x4 Pickup Truck	74,684	Kline
6	Maintenance	1FD0W4GY8GEC25163	Ford	2016	F450 Dump Truck	92,355	Brandow
7	Maintenance	1GCNKNEC0GZ185026	Chevrolet	2016	C1500 Pickup Truck	104,163	Foxwell
8	Maintenance	1GB2CUEG2JZ253867	Chevrolet	2018	C2500 Utility Truck	82,291	Smith
9	Maintenance	1GB2CUEG9Z251498	Chevrolet	2018	C2500 Utility Truck	55,428	King
10	Maintenance	1GB2CUEGXJZ252224	Chevrolet	2018	C2500 Utility Truck	76,509	Furches
11	Maintenance	1C6RR7FT5KS597555	Dodge	2019	1500 Pickup truck	67,593	Parker
12	Maintenance	1GCHSBEA3K1212317	Chevrolet	2019	Colorado	101,951	Arillo
13	Maintenance	3C6MR5AJ9LG100620	Dodge	2020	2500 Pickup truck	39,958	Bradford
14	Maintenance	1FD7X2B64MEC82932	Ford	2021	F250 Utility Truck	32,802	Davis
15	Maintenance	1FD7X2A62NEF31845	Ford	2022	F250 Utility Truck	18,270	Evans
16	Maintenance	1FD7X2A62NEF31846	Ford	2022	F250 Utility Truck	10,259	Brewington
17	Maintenance	1FD7X2A62NEF31847	Ford	2022	F250 Utility Truck	14,160	Waidner
18	Maintenance	1GC5YLE79RF391441	Chevrolet	2024	2500 Pickup truck	3,083	Hutchinson
19	Maintenance	1FTBR1Y87RKA19693	Ford	2024	Transit Van	202	Brittingham
					Average Mileage *	66,929	
					Usable Vehicles *	19	
*If a vehicle is not usable, do not key in mileage, or it will skew the average and count.							

MAINTENANCE DIVISION

FY2026 EQUIPMENT & TOOLING

ITEM	G/L ACCT. NO.	DESCRIPTION	PURPOSE/JUSTIFICATION	QTY.	PRICE	EXT.
1	6110.200	Baseline Operating Budget	Lawn Equipment and Maintenance	1	3,000.00	3,000.00
2	6110.200	Additional Baseline	Additional for WWW properties	1	1,500.00	1,500.00
3	6110.200	Echo Gas Powered Blowers	Replacements for worn out equipment	5	500.00	2,500.00
3	6110.200	Echo Gas Powered Trimmers	Replacements for worn out equipment	1	350.00	350.00
4	6110.200	Self-propelled push mowers	Replacements for worn out equipment	3	400.00	1,200.00
5	6110.200	Echo Edger	Replacements for worn out equipment	1	400.00	400.00
					SUB	8,950.00

6	6110.420	Baseline Operating Budget	Tools and Supplies	1	7,500.00	7,500.00
7	6110.420	Tools and Supplies	Tooling specifically to outfit new employees	2	2,500.00	5,000.00
8	6110.420	Tools and Supplies	Pipe threading machine and equipment	1	3,750.00	3,750.00
9	6110.420	Tools and Supplies	New HVAC vacuum pump to work on refrigerant systems	1	500.00	500.00
					SUB	16,750.00

TOTAL 25,700.00

FY2026 Budget - Maintenance Contracts

Department Name: Public Works - Maintenance Division

Department Number: 1201

	Vendor Contract	Terms	What is covered	Cost	extension options (if applicable)
1	RS Means	1 year	Maintenance Division's estimating program for construction, renovation and improvement projects	\$9,445.00	No extensions currently available
2					
3					
4					
5					
6					
7					
8					
9					

Note: include software and hardware contracts

1202 ROADS				
Department Revenue and Expenditure Summary				
Revenues:				
Revenue Category	Adopted Budget FY2025	Budget Requested FY2026	\$ Variance	% Variance
State Shared (Highway User Taxes)	\$ 1,783,847	\$ 2,031,609	\$ 247,762	13.9%
Charges for Services	\$ 52,000	\$ 52,500	\$ 500	1.0%
State Grants/Revenues	\$ -	\$ 480,000	\$ 480,000	100.0%
Total	\$ 1,835,847	\$ 2,564,109	\$ 728,262	39.7%
Expenditures:				
Expenditure Category	Adopted Budget FY2025	Budget Request FY2026	\$ Variance	% Variance
Personnel Services	\$ 2,964,716	\$ 3,245,188	\$ 280,472	9.5%
Supplies & Materials	1,439,398	1,974,629	\$ 535,231	37.2%
Maintenance & Services	851,868	1,582,173	\$ 730,305	85.7%
Other Charges	10,113	19,113	\$ 9,000	89.0%
Capital Outlay	570,100	736,692	\$ 166,592	29.2%
Total	\$ 5,836,195	\$ 7,557,795	\$ 1,721,600	29.5%
			\$ Increase/ Decrease	% Inc/(Dec)
Budget variance: Revenue increase in Highway User Revenue and State Aid for Bridges. Expenditure increase for blacktop overlay, capital equipment and the replacement of Hotel Road Bridge which is 80% reimburseable from the state grant.			\$ 993,338	17.0%

Revenue			1202 Roads Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund										
REVENUES										
Department: 1202 - Roads										
<i>ST SHRD - State Shared</i>										
	4300	Highway Users Taxes	2,031,609.00	1,783,847.00	1,783,847.00	247,762.00	14%	354,727.00	1,491,035.00	Increased based on State FY26 projections.
<i>Account Classification Total: ST SHRD - State Shared</i>			\$2,031,609.00	\$1,783,847.00	\$1,783,847.00	\$247,762.00	14%	\$354,727.00	\$1,491,035.00	
<i>CHG SVC - Charges for Services</i>										
	5105.100	Public Works Revenues Pipe Sales	50,000.00	50,000.00	50,000.00	0.00	0%	36,609.00	43,775.00	
	5107	Roads Department Fees	2,500.00	2,000.00	2,000.00	500.00	25%	490.00	15,890.00	
<i>Account Total: CHG SVC - Charges for Services</i>			\$52,500.00	\$52,000.00	\$52,000.00	\$500.00	1%	\$37,099.00	\$59,665.00	
<i>INTGOV ST - Intergovernmental - State Revenues</i>										
	5665	State Aid for Bridges	480,000.00	0.00	0.00	480,000.00	100%	0.00	0.00	Hotel Road Bridge 80% State Reimbursement
<i>Account Total: INTGOV ST - Intergovernmental - State Revenues</i>			\$480,000.00	\$0.00	\$0.00	\$480,000.00	100%	\$0.00	\$0.00	
Department Total: 1202 - Roads			\$2,564,109.00	\$1,835,847.00	\$1,835,847.00	\$728,262.00	40%	\$391,826.00	\$1,550,700.00	

Expenditures			1202 Roads Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund										
EXPENSES										
Department: 1202 - Roads										
PERS SVCS - Personnel Services										
	6000.100	Personnel Services Salaries	2,064,489.00	1,919,036.00	1,919,036.00	145,453.00	8%	900,994.83	1,763,548.35	
	6000.400	Personnel Services Overtime Pay	20,000.00	20,000.00	20,000.00	0.00	0%	579.15	(763.85)	
	6010.020	Benefits Contingency	811.00	840.00	840.00	(29.00)	-3%	0.00	0.00	
	6010.025	Benefits Deferred Comp Match	14,000.00	14,000.00	14,000.00	0.00	0%	0.00	0.00	
	6010.030	Benefits Hospitalization Insurance	528,925.00	452,201.00	452,201.00	76,724.00	17%	216,001.98	0.00	
	6010.050	Benefits Retirement	274,164.00	229,708.00	229,708.00	44,456.00	19%	0.00	0.00	
	6010.060	Benefits Social Security Taxes	157,934.00	146,349.00	146,349.00	11,585.00	8%	64,544.37	0.00	
	6010.070	Benefits Unemployment Insurance	810.00	840.00	840.00	(30.00)	-4%	0.00	0.00	
	6010.090	Benefits Workmans Compensation Ins	40,608.00	29,170.00	29,170.00	11,438.00	39%	25,572.00	0.00	
	6010.120	Benefits Long Term Disability	3,041.00	3,149.00	3,149.00	(108.00)	-3%	0.00	0.00	
	6010.130	Benefits Life Insurance	3,447.00	3,569.00	3,569.00	(122.00)	-3%	0.00	0.00	
	6010.140	Benefits FSA & PSA Admin and EAP Program	3,731.00	3,863.00	3,863.00	(132.00)	-3%	664.50	0.00	
	6010.150	Benefits Retirement Administration Fee	3,893.00	4,031.00	4,031.00	(138.00)	-3%	872.42	0.00	
	6010.900	Benefits OPEB contribution	129,335.00	137,960.00	137,960.00	(8,625.00)	-6%	68,980.00	0.00	
Account Classification Total: PERS SVCS - Personnel Services			\$3,245,188.00	\$2,964,716.00	\$2,964,716.00	\$280,472.00	9%	\$1,278,209.25	\$1,762,784.50	
SUPP & MAT - Supplies & Materials										
	6100.080	Administrative Expense Copier Supplies	400.00	400.00	400.00	0.00	0%	41.49	161.71	
	6100.100	Administrative Expense Dues, Licenses & Subscriptions	1,181.00	773.00	773.00	408.00	53%	0.00	1,283.00	
	6100.190	Administrative Expense Office Supplies	1,400.00	1,400.00	1,400.00	0.00	0%	276.57	780.62	
	6110.080	Supplies & Equipment Computer Repairs & Supplies	160.00	160.00	160.00	0.00	0%	0.00	19.92	
	6110.090	Supplies & Equipment Computers & Printers	5,060.00	7,180.00	7,180.00	(2,120.00)	-30%	5,595.68	1,654.87	Required replacements per IT
	6110.120	Supplies & Equipment Equipment Rental	456.00	456.00	456.00	0.00	0%	227.70	455.40	
	6110.125	Supplies & Equipment Equipment Maintenance & Repair	3,710.00	3,710.00	3,710.00	0.00	0%	2,516.99	3,369.86	
	6110.245	Supplies & Equipment Mobile Phones	6,600.00	6,864.00	6,864.00	(264.00)	-4%	2,564.41	4,464.77	
	6110.270	Supplies & Equipment Office Equipment Repairs	0.00	0.00	0.00	0.00	N/A	0.00	34.93	
	6110.280	Supplies & Equipment Office Furniture	0.00	0.00	0.00	0.00	N/A	0.00	164.20	
	6110.340	Supplies & Equipment Safety Program Equipment	4,500.00	4,500.00	4,500.00	0.00	0%	876.91	5,931.15	
	6110.345	Supplies & Equipment Salt	8,350.00	8,350.00	8,350.00	0.00	0%	0.00	0.00	
	6110.365	Supplies & Equipment Shop Supplies	6,000.00	5,000.00	5,000.00	1,000.00	20%	1,935.17	6,254.46	Increase in costs
	6110.370	Supplies & Equipment Sign Materials	50,000.00	50,000.00	50,000.00	0.00	0%	12,173.17	51,114.15	
	6110.390	Supplies & Equipment Small Equipment	49,000.00	20,000.00	20,000.00	29,000.00	145%	2,104.54	14,045.22	Increase for salt spreader to help with snow removal
	6110.400	Supplies & Equipment Striping Paint & Supplies	70,000.00	70,000.00	70,000.00	0.00	0%	0.00	35,000.00	
	6110.420	Supplies & Equipment Tools & Supplies	15,000.00	15,000.00	15,000.00	0.00	0%	6,800.84	14,594.27	
	6130.010	Equipment Maintenance Copier Lease	1,212.00	1,305.00	1,305.00	(93.00)	-7%	511.23	1,365.35	
	6130.055	Equipment Maintenance Roads Management System	8,400.00	12,700.00	12,700.00	(4,300.00)	-34%	10,800.00	1,996.00	Decrease- Iworq work order system
	6130.075	Equipment Maintenance Software Upgrades	4,000.00	2,400.00	2,400.00	1,600.00	67%	3,875.00	0.00	Increase in cost for mechanics scan tool upgrades
	6140.010	Road Maintenance Materials Blacktop for Overlay	1,500,000.00	1,000,000.00	1,000,000.00	500,000.00	50%	926,177.11	904,530.79	Increase for slurry seal and blacktop overlay
	6140.020	Road Maintenance Materials Patching Material	35,000.00	25,000.00	25,000.00	10,000.00	40%	22,027.64	23,941.14	Increase in costs and amount of road patching

Expenditures			1202 Roads Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
	6140.030	Road Maintenance Materials Stone	62,000.00	62,000.00	62,000.00	0.00	0%	10,545.65	48,181.13	
	6140.040	Road Maintenance Materials Pipe	120,000.00	120,000.00	120,000.00	0.00	0%	107,562.84	112,630.30	
	6140.050	Road Maintenance Materials Bridge Material	2,500.00	2,500.00	2,500.00	0.00	0%	481.30	0.00	
	6140.060	Road Maintenance Materials Other	1,700.00	1,500.00	1,500.00	200.00	13%	834.93	1,700.64	
	6150.050	Uniforms & Personal Equipment Uniforms	18,000.00	18,200.00	18,200.00	(200.00)	-1%	14,284.47	17,318.59	
Account Classification Total: SUPP & MAT - Supplies & Materials			\$1,974,629.00	\$1,439,398.00	\$1,439,398.00	\$535,231.00	37%	\$1,132,213.64	\$1,250,992.47	
MAINT & SVCS - Maintenance & Services										
	6530.080	Consulting Services Physicals, Shots & Drug Testing	150.00	150.00	150.00	0.00	0%	50.00	95.00	
	6540.010	Vehicle Operating Expenses Equipment/Vehicle Rental	5,000.00	5,000.00	5,000.00	0.00	0%	986.70	1,687.50	
	6540.020	Vehicle Operating Expenses Fuel - WC Fleet	230,000.00	220,000.00	220,000.00	10,000.00	5%	94,319.14	228,197.69	Increased based on actual and trend
	6540.030	Vehicle Operating Expenses Vehicle Maintenance	180,000.00	133,500.00	133,500.00	46,500.00	35%	93,776.64	171,741.57	Increase based on actual and increase in costs
	6540.040	Vehicle Operating Expenses Vehicle Registration	300.00	200.00	200.00	100.00	50%	100.00	100.00	
	6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	35,000.00	50,000.00	50,000.00	(15,000.00)	-30%	4,114.27	21,308.67	Decrease due to more repairs done inhouse
	6540.060	Vehicle Operating Expenses Vehicle Equipment	10,800.00	5,160.00	5,160.00	5,640.00	109%	2,248.75	5,169.60	Adding GPS to pickups
	6550.030	Building Site Expenses Carpet/VCT Cleaning	1,000.00	1,000.00	1,000.00	0.00	0%	0.00	930.90	
	6550.040	Building Site Expenses Cleaning Contract	4,400.00	4,200.00	4,200.00	200.00	5%	1,684.62	4,032.72	
	6550.050	Building Site Expenses Custodial Supplies	1,300.00	1,300.00	1,300.00	0.00	0%	642.28	1,273.66	
	6550.060	Building Site Expenses Electricity	20,000.00	14,000.00	14,000.00	6,000.00	43%	6,614.29	16,566.64	Inflationary increase
	6550.080	Building Site Expenses Fire Alarm Testing	900.00	900.00	900.00	0.00	0%	0.00	401.67	
	6550.081	Building Site Expenses Fire Extinguishers	1,250.00	1,250.00	1,250.00	0.00	0%	0.00	532.00	
	6550.085	Building Site Expenses Generator Fuel Oil	300.00	300.00	300.00	0.00	0%	0.00	0.00	
	6550.090	Building Site Expenses General Maintenance Repairs	6,500.00	5,000.00	5,000.00	1,500.00	30%	4,211.85	5,919.01	Increase in costs/bldg maintenance
	6550.100	Building Site Expenses Generator Services & Repairs	1,250.00	750.00	750.00	500.00	67%	225.00	450.00	
	6550.120	Building Site Expenses Heating Propane	5,500.00	5,500.00	5,500.00	0.00	0%	920.25	3,732.04	
	6550.140	Building Site Expenses Internet Access	2,820.00	2,640.00	2,640.00	180.00	7%	1,404.39	2,528.17	
	6550.180	Building Site Expenses Pest Control/Termite Insp	1,032.00	300.00	300.00	732.00	244%	3,626.00	160.20	
	6550.220	Building Site Expenses Security Alarm Monitoring	2,340.00	2,072.00	2,072.00	268.00	13%	555.00	1,894.40	
	6550.240	Building Site Expenses Sewer Pump/Septic Tank Maint	780.00	780.00	780.00	0.00	0%	0.00	0.00	
	6550.270	Building Site Expenses Telephone	3,180.00	3,000.00	3,000.00	180.00	6%	1,295.42	3,037.92	
	6600.010	Road Maintenance Ocean Pines Per Agreement	223,071.00	195,866.00	195,866.00	27,205.00	14%	0.00	124,187.53	Increase in HUR revenue
	6600.015	Road Maintenance Paving and Re-paving	5,000.00	5,000.00	5,000.00	0.00	0%	0.00	1,162.34	
	6600.020	Road Maintenance Special Road Construction	5,000.00	15,000.00	15,000.00	(10,000.00)	-67%	1,400.89	185.38	Decrease based on trend
	6600.025	Road Maintenance Contractual Services	79,000.00	50,000.00	60,030.00	29,000.00	58%	10,046.48	24,852.95	Increase to cover cost for pole relocation - Marshall Creek Road
	6600.030	Road Maintenance State Aid Bridges	600,000.00	0.00	0.00	600,000.00	N/A	0.00	0.00	Replace Hotel Road bridge (80% State Reimbursement)
	6600.040	Road Maintenance Street Lighting	150,000.00	125,000.00	125,000.00	25,000.00	20%	52,288.49	129,078.21	Increase based inflation costs
	6600.055	Road Maintenance Tipping Fees - Litter	6,000.00	3,500.00	3,500.00	2,500.00	71%	3,689.65	4,255.25	Increase due to rising amounts of trash/litter on roadways
	6900.025	Advertising Legal Advertisements	300.00	500.00	500.00	(200.00)	-40%	24.75	51.00	
Account Total: MAINT & SVCS - Maintenance & Services			\$1,582,173.00	\$851,868.00	\$861,898.00	\$730,305.00	86%	\$284,224.86	\$753,532.02	
OTHR CHGS - Other Charges										
	7000.060	Travel, Training & Expense Educational Training	9,398.00	9,613.00	9,613.00	(215.00)	-2%	668.88	5,596.53	

Expenditures			1202 Roads Budget Requested							
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments	
7000.100	Travel, Training & Expense Meetings/Conferences/Shows	9,715.00	500.00	500.00	9,215.00	1843%	1,219.00	386.00	Increase in attendance to various conferences	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$19,113.00	\$10,113.00	\$10,113.00	\$9,000.00	89%	\$1,887.88	\$5,982.53		
<i>CAP EQ - Capital Equipment</i>										
9010.010	Capital Equipment New Vehicles	279,000.00	486,592.00	765,579.00	(207,592.00)	-43%	278,986.80	134,938.64	Requesting less vehicles	
9010.060	Capital Equipment Other	50,000.00	0.00	0.00	50,000.00	N/A	0.00	0.00	Pedestrian Safety Improvements	
9010.070	Capital Equipment Heavy Equipment	407,692.00	83,508.00	83,508.00	324,184.00	388%	36,420.66	15,668.40	Increase for equipment requests	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$736,692.00	\$570,100.00	\$849,087.00	\$166,592.00	29%	\$315,407.46	\$150,607.04		
<i>ENCUMBRANCES - Encumbrances</i>										
7180	Encumbrance Expense	0.00	0.00	0.00	0.00	N/A	0.00	328,180.16		
<i>Account Classification Total: ENCUMBRANCES - Encumbrances</i>		\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	\$328,180.16		
Department Total: 1202 - Roads		\$7,557,795.00	\$5,836,195.00	\$6,125,212.00	\$1,721,600.00	29%	\$3,011,943.09	\$4,252,078.72		

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1202 - Roads				
Account 6100.080 - Administrative Expense Copier Supplies				
100.1202.6100.080	various copier supplies (copy paper, toner, staples)	1.0000	400.00	400.00
	Account 6100.080 - Administrative Expense Copier Supplies Totals	Transactions	1	\$400.00
Account 6100.100 - Administrative Expense Dues, Licenses & Subscriptions				
100.1202.6100.100	CDL Class B to A Permit Fee	7.0000	90.00	630.00
100.1202.6100.100	CDL reimbursement - license renewals	7.0000	68.00	476.00
100.1202.6100.100	CEAM dues - Kevin Lynch	1.0000	75.00	75.00
	Account 6100.100 - Administrative Expense Dues, Licenses & Subscriptions Totals	Transactions	3	\$1,181.00
Account 6100.190 - Administrative Expense Office Supplies				
100.1202.6100.190	Various office supplies based on trend	1.0000	1,400.00	1,400.00
	Account 6100.190 - Administrative Expense Office Supplies Totals	Transactions	1	\$1,400.00
Account 6110.080 - Supplies & Equipment Computer Repairs & Supplies				
100.1202.6110.080	Computer repairs as needed	1.0000	160.00	160.00
	Account 6110.080 - Supplies & Equipment Computer Repairs & Supplies Totals	Transactions	1	\$160.00
Account 6110.090 - Supplies & Equipment Computers & Printers				
100.1202.6110.090	Replacement Computer per IT - Front Office	1.0000	440.00	440.00
100.1202.6110.090	Replacement Computer per IT - Keith Berdan	1.0000	2,100.00	2,100.00
100.1202.6110.090	Replacement Computer per IT - Mechanics	1.0000	1,800.00	1,800.00
100.1202.6110.090	Replacement Computers per IT - Kevin Lynch	1.0000	440.00	440.00
100.1202.6110.090	Single Monitor 32"	1.0000	280.00	280.00
	Account 6110.090 - Supplies & Equipment Computers & Printers Totals	Transactions	5	\$5,060.00
Account 6110.120 - Supplies & Equipment Equipment Rental				
100.1202.6110.120	Water Cooler Rental	12.0000	38.00	456.00
	Account 6110.120 - Supplies & Equipment Equipment Rental Totals	Transactions	1	\$456.00
Account 6110.125 - Supplies & Equipment Equipment Maintenance & Repair				
100.1202.6110.125	Mobile vehicle lift inspection - mechanic shop	1.0000	910.00	910.00
100.1202.6110.125	Repairs on small equipment	1.0000	2,800.00	2,800.00
	Account 6110.125 - Supplies & Equipment Equipment Maintenance & Repair Totals	Transactions	2	\$3,710.00
Account 6110.245 - Supplies & Equipment Mobile Phones				
100.1202.6110.245	Mobile Phones/Data	12.0000	550.00	6,600.00
	Account 6110.245 - Supplies & Equipment Mobile Phones Totals	Transactions	1	\$6,600.00
Account 6110.340 - Supplies & Equipment Safety Program Equipment				
100.1202.6110.340	Bug Spray	1.0000	100.00	100.00
100.1202.6110.340	Misc safety related products	1.0000	4,400.00	4,400.00
	Account 6110.340 - Supplies & Equipment Safety Program Equipment Totals	Transactions	2	\$4,500.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1202 - Roads				
Account 6110.345 - Supplies & Equipment Salt				
100.1202.6110.345	MOU with SHA for salt to use for snow events	100.0000	83.50	8,350.00
	Account 6110.345 - Supplies & Equipment Salt Totals	Transactions	1	\$8,350.00
Account 6110.365 - Supplies & Equipment Shop Supplies				
100.1202.6110.365	Cylinder lease	1.0000	1,500.00	1,500.00
100.1202.6110.365	Misc shop supplies based on trend	1.0000	4,500.00	4,500.00
	Account 6110.365 - Supplies & Equipment Shop Supplies Totals	Transactions	2	\$6,000.00
Account 6110.370 - Supplies & Equipment Sign Materials				
100.1202.6110.370	Various sign materials posts, sign blanks, film, radar signs	1.0000	50,000.00	50,000.00
	Account 6110.370 - Supplies & Equipment Sign Materials Totals	Transactions	1	\$50,000.00
Account 6110.390 - Supplies & Equipment Small Equipment				
100.1202.6110.390	Salt Spreader Box for Pick Up	1.0000	14,000.00	14,000.00
100.1202.6110.390	Salt Spreader Box for Small Crew Cab Dump Trk (#130)	1.0000	15,000.00	15,000.00
100.1202.6110.390	Small equipment purchases as needed (chainsaws, trimmers, etc.)	1.0000	20,000.00	20,000.00
	Account 6110.390 - Supplies & Equipment Small Equipment Totals	Transactions	3	\$49,000.00
Account 6110.400 - Supplies & Equipment Striping Paint & Supplies				
100.1202.6110.400	Road striping (new and retrace)	1.0000	70,000.00	70,000.00
	Account 6110.400 - Supplies & Equipment Striping Paint & Supplies Totals	Transactions	1	\$70,000.00
Account 6110.420 - Supplies & Equipment Tools & Supplies				
100.1202.6110.420	Mechanics various tool purchases as needed	3.0000	5,000.00	15,000.00
	Account 6110.420 - Supplies & Equipment Tools & Supplies Totals	Transactions	1	\$15,000.00
Account 6130.010 - Equipment Maintenance Copier Lease				
100.1202.6130.010	Copier lease	12.0000	101.00	1,212.00
	Account 6130.010 - Equipment Maintenance Copier Lease Totals	Transactions	1	\$1,212.00
Account 6130.055 - Equipment Maintenance Roads Management System				
100.1202.6130.055	Iworq - Work Order System Annual Fee	1.0000	6,500.00	6,500.00
100.1202.6130.055	Yearly maintenance cost for Pub Works road inventory system	1.0000	1,900.00	1,900.00
	Account 6130.055 - Equipment Maintenance Roads Management System Totals	Transactions	2	\$8,400.00
Account 6130.075 - Equipment Maintenance Software Upgrades				
100.1202.6130.075	Mechanic Shop Diagnostic Scan Tool Yearly Updates	1.0000	4,000.00	4,000.00
	Account 6130.075 - Equipment Maintenance Software Upgrades Totals	Transactions	1	\$4,000.00
Account 6140.010 - Road Maintenance Materials Blacktop for Overlay				
100.1202.6140.010	Blacktop Overlay	1.0000	1,000,000.00	1,000,000.00
100.1202.6140.010	Slurry Seal	1.0000	500,000.00	500,000.00
	Account 6140.010 - Road Maintenance Materials Blacktop for Overlay Totals	Transactions	2	\$1,500,000.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1202 - Roads				
Account 6140.020 - Road Maintenance Materials Patching Material				
100.1202.6140.020	Cold Patch	1.0000	5,000.00	5,000.00
100.1202.6140.020	Hot Mix Patching Material	1.0000	30,000.00	30,000.00
	Account 6140.020 - Road Maintenance Materials Patching Material Totals	Transactions	2	\$35,000.00
Account 6140.030 - Road Maintenance Materials Stone				
100.1202.6140.030	CR 6, #57, Millings	1.0000	50,000.00	50,000.00
100.1202.6140.030	Fill Dirt	1.0000	12,000.00	12,000.00
	Account 6140.030 - Road Maintenance Materials Stone Totals	Transactions	2	\$62,000.00
Account 6140.040 - Road Maintenance Materials Pipe				
100.1202.6140.040	Metal / Plastic Pipe	1.0000	120,000.00	120,000.00
	Account 6140.040 - Road Maintenance Materials Pipe Totals	Transactions	1	\$120,000.00
Account 6140.050 - Road Maintenance Materials Bridge Material				
100.1202.6140.050	Bridge material for bridge preservation / repairs	1.0000	2,500.00	2,500.00
	Account 6140.050 - Road Maintenance Materials Bridge Material Totals	Transactions	1	\$2,500.00
Account 6140.060 - Road Maintenance Materials Other				
100.1202.6140.060	Grass seed, concrete, straw, pesticide spray for guardrails	1.0000	1,700.00	1,700.00
	Account 6140.060 - Road Maintenance Materials Other Totals	Transactions	1	\$1,700.00
Account 6150.050 - Uniforms & Personal Equipment Uniforms				
100.1202.6150.050	Full time employees - current	36.0000	500.00	18,000.00
	Account 6150.050 - Uniforms & Personal Equipment Uniforms Totals	Transactions	1	\$18,000.00
Account 6530.080 - Consulting Services Physicals, Shots & Drug Testing				
100.1202.6530.080	Drug testing as required	1.0000	150.00	150.00
	Account 6530.080 - Consulting Services Physicals, Shots & Drug Testing Totals	Transactions	1	\$150.00
Account 6540.010 - Vehicle Operating Expenses Equipment/Vehicle Rental				
100.1202.6540.010	Tow truck rental	1.0000	5,000.00	5,000.00
	Account 6540.010 - Vehicle Operating Expenses Equipment/Vehicle Rental Totals	Transactions	1	\$5,000.00
Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet				
100.1202.6540.020	Fuel expenses - vehicles/equipment	1.0000	230,000.00	230,000.00
	Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet Totals	Transactions	1	\$230,000.00
Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance				
100.1202.6540.030	Vehicle maintenance repairs - repair parts, tires, oil, def, etc	1.0000	180,000.00	180,000.00
	Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance Totals	Transactions	1	\$180,000.00
Account 6540.040 - Vehicle Operating Expenses Vehicle Registration				
100.1202.6540.040	Vehicle registration for FY26 requested vehicles/equipment	3.0000	100.00	300.00
	Account 6540.040 - Vehicle Operating Expenses Vehicle Registration Totals	Transactions	1	\$300.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1202 - Roads				
Account 6540.045 - Vehicle Operating Expenses Vehicle Repairs Outside				
100.1202.6540.045	Outside vehicle / equipment repairs	1.0000	35,000.00	35,000.00
	Account 6540.045 - Vehicle Operating Expenses Vehicle Repairs Outside Totals	Transactions	1	\$35,000.00
Account 6540.060 - Vehicle Operating Expenses Vehicle Equipment				
100.1202.6540.060	Add GPS on all pickups in fleet	12.0000	450.00	5,400.00
100.1202.6540.060	GPS vehicle tracking subscription - 20- vehicles	12.0000	450.00	5,400.00
	Account 6540.060 - Vehicle Operating Expenses Vehicle Equipment Totals	Transactions	2	\$10,800.00
Account 6550.030 - Building Site Expenses Carpet/VCT Cleaning				
100.1202.6550.030	Carpet / VCT Cleaning - SH Shop	1.0000	1,000.00	1,000.00
	Account 6550.030 - Building Site Expenses Carpet/VCT Cleaning Totals	Transactions	1	\$1,000.00
Account 6550.040 - Building Site Expenses Cleaning Contract				
100.1202.6550.040	Cleaning contract - SH Shop (2 times per week)	1.0000	4,400.00	4,400.00
	Account 6550.040 - Building Site Expenses Cleaning Contract Totals	Transactions	1	\$4,400.00
Account 6550.050 - Building Site Expenses Custodial Supplies				
100.1202.6550.050	Custodial supplies - SH, Berlin, Poc Shop	1.0000	1,300.00	1,300.00
	Account 6550.050 - Building Site Expenses Custodial Supplies Totals	Transactions	1	\$1,300.00
Account 6550.060 - Building Site Expenses Electricity				
100.1202.6550.060	Electric costs based on trend	1.0000	20,000.00	20,000.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$20,000.00
Account 6550.080 - Building Site Expenses Fire Alarm Testing				
100.1202.6550.080	Repairs as needed	1.0000	230.00	230.00
100.1202.6550.080	Snow Hill, Berlin, and Pocomoke Shop Fire Testing	1.0000	670.00	670.00
	Account 6550.080 - Building Site Expenses Fire Alarm Testing Totals	Transactions	2	\$900.00
Account 6550.081 - Building Site Expenses Fire Extinguishers				
100.1202.6550.081	Fire extinguisher inspections at Sh, Berlin, Poc Shop	1.0000	1,250.00	1,250.00
	Account 6550.081 - Building Site Expenses Fire Extinguishers Totals	Transactions	1	\$1,250.00
Account 6550.085 - Building Site Expenses Generator Fuel Oil				
100.1202.6550.085	Fuel oil for generator at SH Shop	1.0000	300.00	300.00
	Account 6550.085 - Building Site Expenses Generator Fuel Oil Totals	Transactions	1	\$300.00
Account 6550.090 - Building Site Expenses General Maintenance Repairs				
100.1202.6550.090	Building maintenance repairs to SH, Berlin, Poc Shops	1.0000	6,500.00	6,500.00
	Account 6550.090 - Building Site Expenses General Maintenance Repairs Totals	Transactions	1	\$6,500.00
Account 6550.100 - Building Site Expenses Generator Services & Repairs				
100.1202.6550.100	ATS Cleaning	1.0000	500.00	500.00
100.1202.6550.100	Generator Inspection - 2 times per year	2.0000	225.00	450.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1202 - Roads				
Account 6550.100 - Building Site Expenses Generator Services & Repairs				
100.1202.6550.100	Generator Repairs	1.0000	300.00	300.00
	Account 6550.100 - Building Site Expenses Generator Services & Repairs Totals	Transactions	3	\$1,250.00
Account 6550.120 - Building Site Expenses Heating Propane				
100.1202.6550.120	Heating propane at SH and Berlin Shop	1.0000	5,500.00	5,500.00
	Account 6550.120 - Building Site Expenses Heating Propane Totals	Transactions	1	\$5,500.00
Account 6550.140 - Building Site Expenses Internet Access				
100.1202.6550.140	Internet - Poc Shop	12.0000	235.00	2,820.00
	Account 6550.140 - Building Site Expenses Internet Access Totals	Transactions	1	\$2,820.00
Account 6550.180 - Building Site Expenses Pest Control/Termite Insp				
100.1202.6550.180	Pest control at SH, Poc, and Berlin Shop	12.0000	86.00	1,032.00
	Account 6550.180 - Building Site Expenses Pest Control/Termite Insp Totals	Transactions	1	\$1,032.00
Account 6550.220 - Building Site Expenses Security Alarm Monitoring				
100.1202.6550.220	Alarm repairs	1.0000	500.00	500.00
100.1202.6550.220	Quarterly alarm monitoring - SH, Berlin, Poc	4.0000	460.00	1,840.00
	Account 6550.220 - Building Site Expenses Security Alarm Monitoring Totals	Transactions	2	\$2,340.00
Account 6550.240 - Building Site Expenses Sewer Pump/Septic Tank Maint				
100.1202.6550.240	Sewer pump at all 3 shops (Sh, Poc, Berlin)	3.0000	260.00	780.00
	Account 6550.240 - Building Site Expenses Sewer Pump/Septic Tank Maint Totals	Transactions	1	\$780.00
Account 6550.270 - Building Site Expenses Telephone				
100.1202.6550.270	Office telephone	12.0000	265.00	3,180.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	1	\$3,180.00
Account 6600.010 - Road Maintenance Ocean Pines Per Agreement				
100.1202.6600.010	Increase in HUR Revenue for FY26	1.0000	223,071.00	223,071.00
	Account 6600.010 - Road Maintenance Ocean Pines Per Agreement Totals	Transactions	1	\$223,071.00
Account 6600.015 - Road Maintenance Paving and Re-paving				
100.1202.6600.015	Small paving projects (in house)	1.0000	5,000.00	5,000.00
	Account 6600.015 - Road Maintenance Paving and Re-paving Totals	Transactions	1	\$5,000.00
Account 6600.020 - Road Maintenance Special Road Construction				
100.1202.6600.020	Drainage issues at various issues & paving of bridge approaches	1.0000	5,000.00	5,000.00
	Account 6600.020 - Road Maintenance Special Road Construction Totals	Transactions	1	\$5,000.00
Account 6600.025 - Road Maintenance Contractual Services				
100.1202.6600.025	Marshall Creek Road - Pole Relocations	1.0000	29,000.00	29,000.00
100.1202.6600.025	Various contractual services (engineering, etc).	1.0000	50,000.00	50,000.00
	Account 6600.025 - Road Maintenance Contractual Services Totals	Transactions	2	\$79,000.00

Expense Budget Transaction Report

1202

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1202 - Roads				
Account 6600.030 - Road Maintenance State Aid Bridges				
100.1202.6600.030	Hotel Road (#507) Bridge Replacement	1.0000	600,000.00	600,000.00
	Account 6600.030 - Road Maintenance State Aid Bridges Totals	Transactions	1	\$600,000.00
Account 6600.040 - Road Maintenance Street Lighting				
100.1202.6600.040	Street lighting based on trend	1.0000	150,000.00	150,000.00
	Account 6600.040 - Road Maintenance Street Lighting Totals	Transactions	1	\$150,000.00
Account 6600.055 - Road Maintenance Tipping Fees - Litter				
100.1202.6600.055	Tipping fees - reduced based on actual	1.0000	6,000.00	6,000.00
	Account 6600.055 - Road Maintenance Tipping Fees - Litter Totals	Transactions	1	\$6,000.00
Account 6900.025 - Advertising Legal Advertisements				
100.1202.6900.025	Legal ads - various bids	1.0000	300.00	300.00
	Account 6900.025 - Advertising Legal Advertisements Totals	Transactions	1	\$300.00
Account 7000.060 - Travel, Training & Expense Educational Training				
100.1202.7000.060	Bumper to Bumper CDL Permit online training	7.0000	249.00	1,743.00
100.1202.7000.060	Defensive Driving (2)	2.0000	25.00	50.00
100.1202.7000.060	Flagger Training (Paul,Caleb,David,Tyler M, Robbie)	5.0000	95.00	475.00
100.1202.7000.060	Mechanic Training	1.0000	350.00	350.00
100.1202.7000.060	Pesticide Recertification (Jimmie and Jason W)	2.0000	80.00	160.00
100.1202.7000.060	Tolls - Various Meetings	1.0000	20.00	20.00
100.1202.7000.060	Various Management Training	4.0000	150.00	600.00
100.1202.7000.060	Vehicle/Work Zone/Shop Training (annual)	1.0000	6,000.00	6,000.00
	Account 7000.060 - Travel, Training & Expense Educational Training Totals	Transactions	8	\$9,398.00
Account 7000.100 - Travel, Training & Expense Meetings/Conferences/Shows				
100.1202.7000.100	APWA Conf, Chicago, IL, Airfare - 2 attendees	2.0000	800.00	1,600.00
100.1202.7000.100	APWA Conf, Chicago, IL, Hotel 5 nights - 2 attendees	10.0000	300.00	3,000.00
100.1202.7000.100	APWA Conf, Chicago, IL, Meals 6 days - 2 attendees	12.0000	120.00	1,440.00
100.1202.7000.100	APWA Conf, Chicago, IL, Registration - 2 attendees	2.0000	300.00	600.00
100.1202.7000.100	APWA Conf, Chicago, IL, Transportation- 2 attendees	2.0000	150.00	300.00
100.1202.7000.100	CEAM Conference Fall (Kevin L)	1.0000	375.00	375.00
100.1202.7000.100	CEAM Conference Spring (Kevin L)	1.0000	1,000.00	1,000.00
100.1202.7000.100	Maco Conference - Winter (Kevin L)	1.0000	1,000.00	1,000.00
100.1202.7000.100	Maco Conference- Summer (Kevin L)	1.0000	400.00	400.00
	Account 7000.100 - Travel, Training & Expense Meetings/Conferences/Shows Totals	Transactions	9	\$9,715.00
Account 9010.010 - Capital Equipment New Vehicles				
100.1202.9010.010	6 Wheel Dump Truck w/stainless steel body (R#113) - wrecked trk	1.0000	279,000.00	279,000.00
	Account 9010.010 - Capital Equipment New Vehicles Totals	Transactions	1	\$279,000.00

Expense Budget Transaction Report

1202

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1202 - Roads				
Account 9010.060 - Capital Equipment Other				
100.1202.9010.060	Safe Route to School Improvement Project - Old Virginia Road	1.0000	50,000.00	50,000.00
	Account 9010.060 - Capital Equipment Other Totals	Transactions	1	\$50,000.00
Account 9010.070 - Capital Equipment Heavy Equipment				
100.1202.9010.070	Cab Tractor (#145) 6M 105 or equivalent	1.0000	119,172.00	119,172.00
100.1202.9010.070	Cab Tractor (#150) 6M 105 or equivalent	1.0000	119,172.00	119,172.00
100.1202.9010.070	Lease Front End Loader with forks/yd bucket(#164) approved FY24	12.0000	4,112.00	49,344.00
100.1202.9010.070	Lease-Skid Steer with bucket (#168) 5 year lease approved FY23	12.0000	1,959.00	23,508.00
100.1202.9010.070	Rotary Cutters DB105 (2 new / 2 replacement)	4.0000	24,124.00	96,496.00
	Account 9010.070 - Capital Equipment Heavy Equipment Totals	Transactions	5	\$407,692.00
	Department 1202 - Roads Totals	Transactions	100	\$4,312,607.00
	Fund 100 - General Fund Totals	Transactions	100	\$4,312,607.00
	EXPENSES Totals	Transactions	100	\$4,312,607.00
	Grand Totals	Transactions	100	\$4,312,607.00

DEPARTMENT BUDGET SUMMARY					
Department or Agency:	DPW - Roads Division		Department Number:	1202	
Fund: 100	General Fund		Function:	Public Works	
Mission Statement:					
To maintain and manage safe transportation of approximately 532 miles of roads and 41 bridges within Worcester County. It is the responsibility of the Roads Division to preserve roadways, roadside drainage systems, and bridges. Operations include paving, snow removal, storm clean-up, limbing, and mowing of vegetation within the County right-of-way.					
PROGRAM SERVICES: (STATISTICS)					
	This Division provides safe transportation for the residents and visitors of Worcester County such as drainage, patching, paving, and resurfacing of 532 miles of roads within the Worcester County Roads Inventory.				
	The Roads Division operates during all storms (such as snow and debris removal) in order to provide better communication with our crews and community.				
	Routine maintenance of signs, traffic studies, and pavement markings along with required County inspections of travel routes within new subdivisions are required to meet public safety standards.				
	The maintenance of 35 major bridge structures and 6 minor bridge structures includes annual repairs, replacement, and inspections.				
	As part of our operation this Division mows and maintains vegetation within the County right-of-way.				
	The limbing operation consists of pruning trees, shrubs, and bushes within the County right-of-way which is essential in providing safe transportation in Worcester County.				
Statistical Data:					
Description of Statistal Data		Actual FY2023	Actual FY2024	Estimate FY2025	Estimate FY2026
Driveway Pipe Installed (# installed)		37	34	42	40
Roadside Ditching (miles)		10.11	15.02	14	15
Road Paving (Blacktop) (miles)		16.6	7.06	13.48	9.14
Slurry Seal (FY24 est at \$3.00/sq yd) (miles)		0	30.91	27.6	12
Expenditures:					
Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Personnel Services	\$ 1,494,363	\$ 1,762,784	\$ 2,964,716	\$ 3,245,188	9%
Supplies & Materials	1,270,621	1,250,992	1,439,398	1,974,629	37%
Maintenance & Services	760,030	753,532	851,868	1,582,173	86%
Other Charges	14,002	5,982	10,113	19,113	89%
Capital Outlay	0	150,607	570,100	736,692	29%
Debt Service	0			0	0%
Total	\$ 3,539,016	\$ 3,923,897	\$ 5,836,195	\$ 7,557,795	29.5%

DEPARTMENT BUDGET SUMMARY					
Department or Agency:	DPW - Roads Division		Department Number:	1202	
Fund: 100	General Fund		Function:	Public Works	
Staffing (Full Time Equivalent):					
Position Title	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Roads Superintendent	1.0	1.0	1.0	1.0	0%
Roads Supervisor	1.0	1.0	1.0	1.0	0%
Office Assistant V	1.0	1.0	1.0	1.0	0%
Office Assistant IV	0.0	0.0	0.0	0.0	0%
Roads Foreman	3.0	3.0	3.0	3.0	0%
Traffic Control Foreman	1.0	1.0	1.0	1.0	0%
Inventory/Shop Foreman	1.0	1.0	1.0	1.0	0%
Veh & Equip Mechanic III	3.0	3.0	2.0	2.0	0%
Veh & Equip Mechanic II	0.0	0.0	1.0	1.0	0%
Veh & Equip Mechanic I	0.0	0.0	0.0	0.0	0%
Roads Worker V	3.0	3.0	4.0	6.0	50%
Roads Worker IV	6.0	6.0	9.0	9.0	0%
Roads Worker III	17.5	17.5	13.1	11.1	-15%
Roads Worker II	0.6	0.6	1.0	1.0	0%
Roads Worker I	0.0	0.0	0.0	0.0	0%
Total	38.1	38.1	38.1	38.1	0%
Summary of Significant Budget Increase/Decrease					
Description of Increase/Decrease				\$ Increase/Decrease	% Inc/(Dec)
Increase mainly in request for blacktop overlay, captial equipment, and replacement of Hotel Road bridge.				\$ 1,721,600	29.5%
Contact Information					
Name:	Kevin Lynch		Address 1:	5764 Worcester Highway	
Title:	Roads Superintendent		Address 2:		
Email:	klynch@co.worcester.md.us		City/State:	Snow Hill, Maryland	
Telephone:	410-632-2244		Zip Code:	21863	

**WORCESTER COUNTY
PERSONAL COMPUTER FORM
FY2026**

Department/Agency Name: Department of Public Works - Roads Division

Department No. 100.1202

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

<u>N or R</u>	<u>Description:</u>	<u>Qty:</u>	<u>Cost:</u>	<u>Total:</u>
R Mini Computer	MinisForum Mini Dektop	2	\$440	\$880
R Laptop** ** with docking station	Dell Latitude w/docking **	1	\$2,100	\$2,100
R Laptop only	Laptop w/o docking stn	1	\$1,800	\$1,800
Desktop w/dual video card ***does not include monitor	Dell Optiplex ***		\$1,370	\$0
Docking Station	Dell Dock Station Replicator		\$300	\$0
24" Monitor	Single Monitor		\$175	\$0
R 32" Monitor	Single Monitor	1	\$280	\$280
Laptop Tote	Laptop Canvas Tote		\$20	\$0
Adobe Acrobat	Standard Software		\$240	\$0
TOTAL TO KEY TO ACCOUNT 6110.090				\$5,060

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

Reason:

Computer # (i.e. WCIT0001):

Per IT recommendation for scheduled replacement (Kevin Lynch)	WCRD9004
Per IT recommendation for scheduled replacement (Mechanic Shop)	WCRD9005L
Per IT recommendation for scheduled replacement (Front Office)	WCRD9006
Per IT recommendation for scheduled replacement (Keith Berdan)	WCRD9001L

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

**WORCESTER COUNTY
CAPITAL EQUIPMENT REQUEST
FY 2026**

Department/Agency Name: Department of Public Works - Roads Division

Department No. 100.1202

Priority Number	Account Number	Item	Estimated Cost	New or Replacement	Justification or Explanation
1	100.1202.9010.010	2007 International 7300 Dump Truck (#113)	\$ 279,000	Replacement	** This vehicle was due to be turned in but was held onto due to our wrecked vehicle not getting replaced. ** Mileage: 222,115, \$8,500.00 to repair, repair costs 2024- \$2,461.43 and 2023 - \$503.99; Transmission and engine oil pan leaking; engine front crank seal leaks; dump body hoist cylinder leaking; rear axle input seal leaking; front shocks need replacing; 2 rear tires need replacing; driver door pins are worn; rear bumper rusty; front grill cracked, body fades, clear coat worn and chipping, multiple rust spots in body/floor; bench seat torn; rough idle; and windshield wipers need replacing.
2	100.1202.9010.070	2005 New Holland TS-100A Cab Tractor (#145)	\$ 119,172	Replacement	Hours: 11,503, \$7,500 to repair, repair costs 2024 - \$690.68 and 2022 - \$1,094.64. Tractor steering has an oversteer issue; Front left tire flat - both tires dry rotted; Steering tie rod ends are worn and need replacing; body panels bent and distorted plastics; 3 point lift arm missing parts; hydraulic pump is weak and needs replacing; PTO solenoid gets hot over time and PTO shuts down while operating; tensioner pulley bad/missing; paint is chipped and faded; rear tires needs replacing; dash cluster has been replaced; and a/c leak - system will lose charge over time.
3	100.1202.9010.070	2007 John Deere 6415 Cab Tractor (#150)	\$ 119,172	Replacement	Hours: 10,300, \$5,000 to repair, repairs costs 2024 - \$4,821.14 and 2022 - \$4,636.38. Body panels bent and distorted plastics; hydraulic pump was replaced; PTO shuts down while operating at random times; 3 point arms will not hold position; paint is chipping and faded; tires need replacing; multiple minor hydraulics leaks; a/c leaks, system will lose charge over time.
4	100.1202.9010.070	Rotary Cutters (4)	\$ 96,496	(2) Replacement (2) New	New - Install on 2 new tractors that is being requested; Replacement - (1) - missing motor head - currently using for spare parts; not usable (1) - boom busted at tractor connection, missing inner slide boom, and mower head motor - currently using for spare parts; not usable
TOTAL REQUEST			\$ 613,840		

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

**Worcester County
Vehicle Request Form
FY 2026**

Department/Agency Name: DPW - Roads Division
Department No. 100.1202

#	New key (N) or Replacement key (R)	VEHICLE TO BE REPLACED								VEHICLE REQUEST			
		Serial Number	Model Year	Make of Vehicle	Model of Vehicle	Tag #	Actual Odometer Reading Jan. 2025	Estimated Odometer Reading 6/30/2025	Estimated Annual Maintenance & Repair	Vehicle Replacement Type	Vehicle Replacement Size	Estimated Vehicle Purchase Price *	What is the proposed use and does this vehicle require a radio, laptop or tablet dock?
1	R (#113)	3HTWAAARX7N505168	2007	International	7300 Dump Truck	LG05274	222,115	230,000	\$2,461	Dump Truck with snow plow	6 wheel w/10' stainless steel dump body	\$279,000	Various road maintenance services and snow removal; will require a radio
2													
3													
4													
5													
6													
7													
8													
9													
10													
Total this page									\$2,461			\$279,000	

Notes:

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

Worcester County
Equipment Request Form - REQUEST
FY 2026

Department/Agency Name: DPW - Roads Division
 Department No. 100.1202

#	New key (N) or Replacement key (R)	EQUIPMENT TO BE REPLACED								EQUIPMENT REQUEST			
		Serial Number	Model Year	Make of Equipment	Model of Equipment	Tag #	Actual Odometer Reading Jan. 2025	Estimated Odometer Reading 6/30/2025	Estimated Annual Maintenance & Repair	Equipment Replacement Type	Equipment Size	Estimated Equipment Purchase Price *	Proposed Use
1.	R (#145)	ACP249371	2005	New Holland Cab Tractor	TS100A	LG-73208	11,503 hrs	12,003	\$691	Cab Tractor	6M 105 or equivalent	\$119,172	Roadside Mowing
2.	R (#150)	LO6415B518054	2007	John Deere Cab Tractor	6415	LG-79234	10,300 hrs	10,800	\$4,821	Cab Tractor	6M 105 or equivalent	\$119,172	Roadside Mowing
3.	R	11970	2003	Rhino	DB-150	N/A	N/A	N/A	N/A	Rotary Cutter	DB150	\$24,124	Cut Roadside Vegetation
4.	R	12084	2008	Rhino	DB-150	N/A	N/A	N/A	N/A	Rotary Cutter	DB150	\$24,124	Cut Roadside Vegetation
5.	N	N/A								Rotary Cutter	DB150	\$24,124	Cut Roadside Vegetation
6.	N	N/A								Rotary Cutter	DB150	\$24,124	Cut Roadside Vegetation
7.													
8.													
9.													
10.													
Total this page									\$5,512			\$334,840	

Notes:

* Please key total request from this page to account 9010.070, Capital Equipment New Equipment

state highway admin of maryland
report as of 12/31/24 FORM HPS-60

town	total	maintained by Municipality Paved	County Paved	Town Mileage on Which Distribution Will be Based	PERCENT
berlin	28.42	18.10	0.47	18.10	0.1521
ocean city	80.61	68.37	0.00	68.37	0.5746
pocomoke city	32.51	21.20	1.98	21.20	0.1782
snow hill	16.87	11.32	0.03	11.32	0.0951
	158.41	118.99	2.48	118.99	1.0000

	MILES	
RURAL ROADS MAINTAINED BY COUNTY REGARDLESS OF SURFACE TYPE	583.98	
OCEAN PINES ROADS AS OF 6/8/10	64.12	
NET RURAL ROADS LESS OCEAN PINES	<u>519.86</u>	
	64.12	
	583.98	0.10980

FY26 REVENUE (Dec 2024)	2,031,608.69	
OCEAN PINES %	0.10980	
FY26 OP AGREEMENT	<u>223,070.63</u>	100.1202.6600.010

<u>revenue</u>		
FY26 REVENUE	2,031,608.69	
FY25 BUDGET	<u>1,783,847.00</u>	
INC/(DEC)	<u>247,761.69</u>	12.195

Worcester	Completed By:	Lisa Lawrence		DATE: 1/14/25	
Subsidiary	Vehicle Identification #	Make	Year	Model	Mileage
Roads	1HSGKCUR4MH381353	International	1991	2674 4X2 Truck	157,233
Roads	1HTGGG3T6MH353006	International	1991	2574 Dump Truck - Tandem	164,541
Roads	1GBJC34F6VF036179	Chevrolet	1997	3500 Pickup Truck	175,606
Roads	1FTYR10U1WTA21254	Ford	1998	Ranger	227,482
Roads	1HTSCAAN2XH212901	International	1999	Bucket Truck	62,566
Roads	1HTSCAAN32H543379	International	2002	4700 Bucket Truck	55,514
Roads	1GCHK24U62E306289	Chevrolet	2002	2500 4x4 Pickup Truck	249,708
Roads	J8DE5B16057901551	GMC	2005	W-5500 Truck Cat	56,847
Roads	1GCHK24UX5E246859	Chevrolet	2005	2500 4X4 Pickup Truck	219,887
Roads	1D7HU18P67J542518	Dodge	2007	1500 Ram Pickup Truck	226,459
Roads	3HTWAAAR67N505166	International	2007	7300 Dump Truck	198,609
Roads	3HTWAAAR87N505167	International	2007	7300 Dump Truck	180,226
Roads	3HTWAAARX7N505168	International	2007	7300 Dump Truck	222,328
Roads	3HTWAAAR17N505169	International	2007	7300 Dump Truck	192,206
Roads	4100000211	Gradall	2007	XL4100S11	90,148
Roads	1FTSF21R88ED04112	Ford	2008	F-250 Pickup Truck	187,803
Roads	1FTSF21RX8ED04113	Ford	2008	F-250 Pickup Truck	182,791
Roads	1HTWXAHT19J059241	International	2009	7600 SFA - Tandem	91,283
Roads	1HTWXAHT39J059242	International	2009	7600 SFA - Tandem	81,058
Roads	4100000521	Gradall	2012	XL4100S4	58,517
Roads	3HAWAAAR4EL128211	International	2014	7300 Dump Truck	112,000
Roads	3HAWAAAR6EL128212	International	2014	7300 Dump Truck	81,937
Roads	1FTBF2B64EEB53012	Ford	2014	Pickup F250 4x4	122,094
Roads	1FDUF4GT1EEB67450	Ford	2014	F450 Utility Truck	271,349
Roads	1FVAG5CY2GHHS0353	Freightliner	2016	108SD Dump Truck	83,549
Roads	1FVAG5CY4GHHS0354	Freightliner	2016	108SD Dump Truck	81,675
Roads	5KKAAXCY6HLJE7083	Western Star	2017	4700SB Dump Truck	wrecked
Roads	5KKAAXCY8HLJE7084	Western Star	2017	4700SB Dump Truck	86,395
Roads	3C6LR5AT0JG283335	Dodge	2018	2500 4X4 Pickup Truck	75,928
Roads	3C6LR5AT2JG283336	Dodge	2018	2500 4X4 Pickup Truck	89,712
Roads	5KKAAXFE6JLJZ0527	Western Star	2018	4700SB Dump Truck	53,287
Roads	5KKAAXFE8JLJZ0528	Western Star	2018	4700SB Dump Truck	62,304
Roads	1FTBF2B65KED69222	FORD	2019	F250 PICKUP TRUCK	81,603
Roads	1FTBF2B65KED69221	FORD	2019	F250 PICKUP TRUCK	119,107
Roads	1HTEDTAR9LH899295	International	2020	HV507 Dump Truck	73,278
Roads	1HTEDTAR0LH899296	International	2020	HV507 Dump Truck	70,156
Roads	3C7WRNBL7LG100281	Dodge	2020	Ram 5500 truck w/ crane/hoi	40,924
Roads	3c7wrnejxlg102469	Dodge	2020	Ram 5500 4x4 crew cab truck	59,129
Roads	5KKAAXFE3LLMF1028	Western Star	2020	4700SB dump truck	33,312
Roads	5KKAAXFE5LLMF1029	Western Star	2020	4700SB dump truck	50,021
Roads	1FD0W5HT5REC81475	FORD	2024	F550 Crew Cab Dump Truck	9,430
Roads	1GC5YLE7XRF391593	CHEVY	2024	2500 HD Silverado Pickup Tru	4,213
Roads	1FT7W2BA5RED73341	FORD	2024	F250 4x4 Pickup Truck	3,787
Roads	2NK5HJ8X8SM153932	KENWORTH	2025	T480 Dump Truck	1,620
				Average Mileage *	110,410
				Usable Vehicles *	43
*If a vehicle is not usable, do not key in mileage, or it will skew the average and count.					

1203 Public Works				
Department Revenue and Expenditure Summary				
Revenues:				
Revenue Category	Adopted Budget FY2025	Budget Requested FY2026	\$ Variance	% Variance
Revenues (Fees/Other)			\$ -	0.0%
Federal/State Grants			\$ -	0.0%
Other Grants			\$ -	0.0%
Total	\$ -	\$ -	\$ -	0.0%
Expenditures:				
Expenditure Category	Adopted Budget FY2025	Budget Request FY2026	\$ Variance	% Variance
Personnel Services	\$ 965,386	\$ 1,120,888	\$ 155,502	16.1%
Supplies & Materials	29,340	36,205	\$ 6,865	23.4%
Maintenance & Services	225,546	259,670	\$ 34,124	15.1%
Other Charges	13,750	15,100	\$ 1,350	9.8%
Capital Outlay	76,000	65,000	\$ (11,000)	-14.5%
Total	\$ 1,310,022	\$ 1,496,863	\$ 186,841	14.3%
			\$ Increase/ Decrease	% Inc/(Dec)
Budget variance: Expenditures increase for personnel requests and building improvement requests.			\$ 186,841	14.3%

Expenditures			1203 Public Works Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund										
EXPENSES										
Department: 1203 - Public Works										
Location: 200 - Administration										
PERS SVCS - Personnel Services										
	6000.100	Personnel Services Salaries	345,720.00	272,256.00	272,256.00	73,464.00	27%	128,071.58	340,186.26	Personnel requests
	6010.020	Benefits Contingency	136.00	119.00	119.00	17.00	14%	0.00	0.00	
	6010.025	Benefits Deferred Comp Match	3,000.00	3,000.00	3,000.00	0.00	0%	0.00	0.00	
	6010.030	Benefits Hospitalization Insurance	31,392.00	31,392.00	31,392.00	0.00	0%	14,883.87	0.00	
	6010.050	Benefits Retirement	45,911.00	32,589.00	32,589.00	13,322.00	41%	0.00	0.00	
	6010.060	Benefits Social Security Taxes	25,072.00	19,842.00	19,842.00	5,230.00	26%	9,374.72	0.00	
	6010.070	Benefits Unemployment Insurance	136.00	119.00	119.00	17.00	14%	0.00	0.00	
	6010.090	Benefits Workmans Compensation Ins	6,800.00	4,138.00	4,138.00	2,662.00	64%	3,628.00	0.00	
	6010.120	Benefits Long Term Disability	509.00	447.00	447.00	62.00	14%	0.00	0.00	
	6010.130	Benefits Life Insurance	577.00	506.00	506.00	71.00	14%	0.00	0.00	
	6010.140	Benefits FSA & PSA Admin and EAP Program	625.00	548.00	548.00	77.00	14%	94.28	0.00	
	6010.150	Benefits Retirement Administration Fee	652.00	572.00	572.00	80.00	14%	123.78	0.00	
	6010.900	Benefits OPEB contribution	16,973.00	10,863.00	10,863.00	6,110.00	56%	5,431.50	0.00	
Account Total: PERS SVCS - Personnel Services			\$477,503.00	\$376,391.00	\$376,391.00	\$101,112.00	27%	\$161,607.73	\$340,186.26	
SUPP & MAT - Supplies & Materials										
	6100.010	Administrative Expense Administrative Expenses	120.00	120.00	120.00	0.00	0%	0.00	0.00	
	6100.100	Administrative Expense Dues, Licenses & Subscriptions	325.00	700.00	700.00	(375.00)	-54%	161.00	226.00	
	6100.170	Administrative Expense Miscellaneous	0.00	0.00	0.00	0.00	N/A	0.00	171.68	
	6100.190	Administrative Expense Office Supplies	2,000.00	2,000.00	2,000.00	0.00	0%	724.91	1,974.35	
	6110.090	Supplies & Equipment Computers & Printers	3,060.00	3,220.00	3,220.00	(160.00)	-5%	1,777.98	622.96	
	6110.245	Supplies & Equipment Mobile Phones	2,300.00	1,700.00	1,700.00	600.00	35%	812.75	1,525.89	
	6110.290	Supplies & Equipment Other Office Equipment	3,000.00	0.00	0.00	3,000.00	N/A	0.00	0.00	Furniture for Proposed Position
	6130.010	Equipment Maintenance Copier Lease	2,500.00	2,500.00	2,500.00	0.00	0%	692.06	1,803.28	
	6150.050	Uniforms & Personal Equipment Uniforms	800.00	600.00	600.00	200.00	33%	328.04	493.40	
Account Total: SUPP & MAT - Supplies & Materials			\$14,105.00	\$10,840.00	\$10,840.00	\$3,265.00	30%	\$4,496.74	\$6,817.56	
MAINT & SVCS - Maintenance & Services										
	6530.040	Consulting Services Consulting Services	10,000.00	10,000.00	10,000.00	0.00	0%	0.00	3,470.00	
	6530.065	Consulting Services Gas Monitoring/Remediation	40,000.00	40,000.00	40,000.00	0.00	0%	31,287.00	15,717.98	
	6530.070	Consulting Services Ground Water Mon/Closed Landfill	80,000.00	80,000.00	80,000.00	0.00	0%	26,188.34	51,969.69	
	6530.170	Consulting Services Water & Sewer Consulting	70,000.00	70,000.00	70,000.00	0.00	0%	17,471.25	55,601.85	
	6540.020	Vehicle Operating Expenses Fuel - WC Fleet	3,000.00	3,000.00	3,000.00	0.00	0%	1,346.18	1,581.55	
	6540.030	Vehicle Operating Expenses Vehicle Maintenance	3,000.00	2,000.00	2,000.00	1,000.00	50%	1,723.25	1,095.70	Inflationary Increase
	6550.043	Building Site Expenses Closed Landfills Maintenance	30,000.00	30,000.00	30,000.00	0.00	0%	468.66	16,388.39	

Expenditures			1203 Public Works Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
	6550.270	Building Site Expenses Telephone	420.00	420.00	420.00	0.00	0%	153.96	452.53	
	6900.005	Advertising Bid Advertising	1,000.00	500.00	500.00	500.00	100%	279.95	402.50	
	6900.025	Advertising Legal Advertisements	500.00	0.00	0.00	500.00	N/A	0.00	121.50	
Account Total: MAINT & SVCS - Maintenance & Services			\$237,920.00	\$235,920.00	\$235,920.00	\$2,000.00	1%	\$78,918.59	\$146,801.69	
OTHR CHGS - Other Charges										
	7000.100	Travel, Training & Expense Meetings/Conferences/Shows	13,600.00	12,250.00	12,250.00	1,350.00	11%	8,997.08	2,129.56	Increase In Hotel Rates
Account Classification Total: OTHR CHGS - Other Charges			\$13,600.00	\$12,250.00	\$12,250.00	\$1,350.00	11%	\$8,997.08	\$2,129.56	
INTFND CHGS - Interfund Charges										
	8010.110	Interfund Water & Wastewater Enterprise Ch	0.00	0.00	0.00	0.00	N/A	0.00	(145,984.30)	
	8010.120	Interfund Landfill Enterprise Charges	0.00	0.00	0.00	0.00	N/A	0.00	(37,806.62)	
	8010.200	Interfund DRP Chargeback - Engr Svcs	0.00	0.00	0.00	0.00	N/A	0.00	78,706.00	
Account Total: INTFND CHGS - Interfund Charges			\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	(\$105,084.92)	
Location Total: 200 - Administration			\$743,128.00	\$635,401.00	\$635,401.00	\$107,727.00	17%	\$254,020.14	\$390,850.15	
Location: 210 - Central Fuel Facility										
MAINT & SVCS - Maintenance & Services										
	6550.090	Building Site Expenses General Maintenance Repairs	12,000.00	12,000.00	12,000.00	0.00	0%	372.11	4,989.19	
	6850.010	Central Fuel Facility Fuel Purchases	1,200,000.00	1,000,000.00	1,000,000.00	200,000.00	20%	512,572.49	1,170,921.18	Increased due to historical trend
	6850.020	Central Fuel Facility Central Fuel Gas Billings	(1,200,000.00)	(1,000,000.00)	(1,000,000.00)	(200,000.00)	20%	(490,923.41)	(1,194,628.04)	Increased due to historical trend.
Account Total: MAINT & SVCS - Maintenance & Services			\$12,000.00	\$12,000.00	\$12,000.00	\$0.00	0%	\$22,021.19	(\$18,717.67)	
CAP EQ - Capital Equipment										
	9010.050	Capital Equipment Building Improvements	65,000.00	0.00	0.00	65,000.00	N/A	0.00	0.00	Increase to upgrade Main Public Works Fuel site with 2 new fuel dispensers, and a new fuel tank monitoring system.
Account Classification Total: CAP EQ - Capital Equipment			\$65,000.00	\$0.00	\$0.00	\$65,000.00		\$0.00	\$0.00	
Location Total: 210 - Central Fuel Facility			\$77,000.00	\$12,000.00	\$12,000.00	\$65,000.00	542%	\$22,021.19	(\$18,717.67)	
Location: 220 - Fleet Management										
PERS SVCS - Personnel Services										
	6000.100	Personnel Services Salaries	405,007.00	365,180.00	365,180.00	39,827.00	11%	171,369.10	326,747.83	Personnel requests
	6000.400	Personnel Services Overtime Pay	5,000.00	0.00	0.00	5,000.00	N/A	0.00	0.00	Request for overtime in FY26
	6010.020	Benefits Contingency	161.00	160.00	160.00	1.00	1%	0.00	0.00	
	6010.025	Benefits Deferred Comp Match	3,000.00	3,000.00	3,000.00	0.00	0%	0.00	0.00	
	6010.030	Benefits Hospitalization Insurance	113,005.00	115,167.00	115,167.00	(2,162.00)	-2%	55,478.31	0.00	
	6010.050	Benefits Retirement	54,449.00	43,712.00	43,712.00	10,737.00	25%	0.00	0.00	
	6010.060	Benefits Social Security Taxes	31,366.00	27,938.00	27,938.00	3,428.00	12%	12,167.37	0.00	
	6010.070	Benefits Unemployment Insurance	161.00	160.00	160.00	1.00	1%	0.00	0.00	
	6010.090	Benefits Workmans Compensation Ins	8,065.00	5,551.00	5,551.00	2,514.00	45%	4,866.00	0.00	
	6010.120	Benefits Long Term Disability	604.00	599.00	599.00	5.00	1%	0.00	0.00	
	6010.130	Benefits Life Insurance	685.00	679.00	679.00	6.00	1%	0.00	0.00	
	6010.140	Benefits FSA & PSA Admin and EAP Program	741.00	735.00	735.00	6.00	1%	126.39	0.00	
	6010.150	Benefits Retirement Administration Fee	773.00	767.00	767.00	6.00	1%	165.94	0.00	
	6010.900	Benefits OPEB contribution	20,368.00	25,347.00	25,347.00	(4,979.00)	-20%	12,673.50	0.00	
Account Total: PERS SVCS - Personnel Services			\$643,385.00	\$588,995.00	\$588,995.00	\$54,390.00	9%	\$256,846.61	\$326,747.83	
SUPP & MAT - Supplies & Materials										

Expenditures			1203 Public Works Budget Requested							
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments	
6100.100	Administrative Expense Dues, Licenses & Subscriptions	200.00	200.00	200.00	0.00	0%	0.00	0.00		
6110.090	Supplies & Equipment Computers & Printers	2,100.00	0.00	0.00	2,100.00	N/A	0.00	0.00	Computer to be replaced on IT replacement schedule.	
6110.340	Supplies & Equipment Safety Program Equipment	1,000.00	1,000.00	1,000.00	0.00	0%	0.00	222.23		
6110.365	Supplies & Equipment Shop Supplies	2,500.00	2,000.00	2,000.00	500.00	25%	733.90	1,890.76	Increase due to rising price's	
6110.420	Supplies & Equipment Tools & Supplies	6,000.00	6,000.00	6,000.00	0.00	0%	3,723.27	4,821.25		
6130.020	Equipment Maintenance Equipment Annual Maint Contr.	1,500.00	1,500.00	1,500.00	0.00	0%	141.94	2,197.60		
6130.075	Equipment Maintenance Software Upgrades	5,800.00	4,800.00	4,800.00	1,000.00	21%	4,533.16	4,286.40	Increased due to annual subscription price increases.	
6150.050	Uniforms & Personal Equipment Uniforms	3,000.00	3,000.00	3,000.00	0.00	0%	2,276.87	2,253.73		
<i>Account Total: SUPP & MAT - Supplies & Materials</i>		\$22,100.00	\$18,500.00	\$18,500.00	\$3,600.00	19%	\$11,409.14	\$15,671.97		
<i>MAINT & SVCS - Maintenance & Services</i>										
6530.080	Consulting Services Physicals, Shots & Drug Testing	150.00	150.00	150.00	0.00	0%	0.00	0.00		
6540.020	Vehicle Operating Expenses Fuel - WC Fleet	3,500.00	3,000.00	3,000.00	500.00	17%	1,676.58	3,703.81		
6540.030	Vehicle Operating Expenses Vehicle Maintenance	3,500.00	2,500.00	2,500.00	1,000.00	40%	2,930.65	2,483.28	Increase due to historical vehicle repairs.	
6550.300	Building Site Expenses Trash Removal	900.00	900.00	900.00	0.00	0%	238.96	580.00		
6700.650	Other Maint. & Svcs Tipping Fees	1,700.00	1,700.00	1,700.00	0.00	0%	650.25	1,825.80		
6750.010	Fleet Services Fleet Repairs	300,000.00	164,500.00	164,500.00	135,500.00	82%	150,360.65	268,737.45	Increase based on historical trend.	
6750.020	Fleet Services Repair Billings	(300,000.00)	(195,124.00)	(195,124.00)	(104,876.00)	54%	(148,592.09)	(335,929.09)	Increase based on historical trend.	
<i>Account Total: MAINT & SVCS - Maintenance & Services</i>		\$9,750.00	(\$22,374.00)	(\$22,374.00)	\$32,124.00	-144%	\$7,265.00	(\$58,598.75)		
<i>OTHR CHGS - Other Charges</i>										
7000.040	Travel, Training & Expense Continuing Education/Certificati	1,500.00	1,500.00	1,500.00	0.00	0%	279.82	664.95		
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$1,500.00	\$1,500.00	\$1,500.00	\$0.00	0%	\$279.82	\$664.95		
<i>CAP EQ - Capital Equipment</i>										
9010.060	Capital Equipment Other	0.00	76,000.00	76,000.00	(76,000.00)	-100%	38,554.03	0.00	Decreased, no capital equipment needed.	
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$0.00	\$76,000.00	\$76,000.00	(\$76,000.00)	-100%	\$38,554.03	\$0.00		
Location Total: 220 - Fleet Management		\$676,735.00	\$662,621.00	\$662,621.00	\$14,114.00	2%	\$314,354.60	\$284,486.00		
Department Total: 1203 - Public Works		\$1,496,863.00	\$1,310,022.00	\$1,310,022.00	\$186,841.00	14%	\$590,395.93	\$656,618.48		

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1203 - Public Works				
Location 200 - Administration				
Account 6100.010 - Administrative Expense Administrative Expenses				
100.1203.200.6100.010	small misc. purchases such as condolence flowers	1.0000	120.00	120.00
	Account 6100.010 - Administrative Expense Administrative Expenses Totals	Transactions	1	\$120.00
Account 6100.100 - Administrative Expense Dues, Licenses & Subscriptions				
100.1203.200.6100.100	D Baker PE License Renewal	1.0000	100.00	100.00
100.1203.200.6100.100	D Baker & C Clasing & Project Engineer CEAM Membership	3.0000	75.00	225.00
	Account 6100.100 - Administrative Expense Dues, Licenses & Subscriptions Totals	Transactions	2	\$325.00
Account 6100.190 - Administrative Expense Office Supplies				
100.1203.200.6100.190	Paper, pens, staples, paper clips, etc.	1.0000	2,000.00	2,000.00
	Account 6100.190 - Administrative Expense Office Supplies Totals	Transactions	1	\$2,000.00
Account 6110.090 - Supplies & Equipment Computers & Printers				
100.1203.200.6110.090	Replacements (2 Admin) and replacement parts	1.0000	3,060.00	3,060.00
	Account 6110.090 - Supplies & Equipment Computers & Printers Totals	Transactions	1	\$3,060.00
Account 6110.245 - Supplies & Equipment Mobile Phones				
100.1203.200.6110.245	Cell Phones for D Baker, C Clasing, D Babcock & Project Engineer	1.0000	2,300.00	2,300.00
	Account 6110.245 - Supplies & Equipment Mobile Phones Totals	Transactions	1	\$2,300.00
Account 6110.290 - Supplies & Equipment Other Office Equipment				
100.1203.200.6110.290	Office Furniture for New Engineer	1.0000	3,000.00	3,000.00
	Account 6110.290 - Supplies & Equipment Other Office Equipment Totals	Transactions	1	\$3,000.00
Account 6130.010 - Equipment Maintenance Copier Lease				
100.1203.200.6130.010	Lease for copier/scanner	1.0000	2,500.00	2,500.00
	Account 6130.010 - Equipment Maintenance Copier Lease Totals	Transactions	1	\$2,500.00
Account 6150.050 - Uniforms & Personal Equipment Uniforms				
100.1203.200.6150.050	Annual uniform allowance	1.0000	800.00	800.00
	Account 6150.050 - Uniforms & Personal Equipment Uniforms Totals	Transactions	1	\$800.00
Account 6530.040 - Consulting Services Consulting Services				
100.1203.200.6530.040	Study & Design AES services, grant writing	1.0000	10,000.00	10,000.00
	Account 6530.040 - Consulting Services Consulting Services Totals	Transactions	1	\$10,000.00
Account 6530.065 - Consulting Services Gas Monitoring/Remediation				
100.1203.200.6530.065	MDE required gas monitoring at closed landfills	1.0000	40,000.00	40,000.00
	Account 6530.065 - Consulting Services Gas Monitoring/Remediation Totals	Transactions	1	\$40,000.00
Account 6530.070 - Consulting Services Ground Water Mon/Closed Landfill				
100.1203.200.6530.070	MDE required ground water monitoring at closed landfills	1.0000	80,000.00	80,000.00
	Account 6530.070 - Consulting Services Ground Water Mon/Closed Landfill Totals	Transactions	1	\$80,000.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1203 - Public Works				
Location 200 - Administration				
Account 6530.170 - Consulting Services Water & Sewer Consulting				
100.1203.200.6530.170	Study & design AES services, grant writing	1.0000	70,000.00	70,000.00
	Account 6530.170 - Consulting Services Water & Sewer Consulting Totals	Transactions	1	\$70,000.00
Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet				
100.1203.200.6540.020	Fuel for Director, Deputy & Fleet Superintendent	1.0000	3,000.00	3,000.00
	Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet Totals	Transactions	1	\$3,000.00
Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance				
100.1203.200.6540.030	Oil changes, tires, misc repairs for 3 vehicles	1.0000	3,000.00	3,000.00
	Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance Totals	Transactions	1	\$3,000.00
Account 6550.043 - Building Site Expenses Closed Landfills Maintenance				
100.1203.200.6550.043	grass cutting, erosion control, site work at closed landfills	1.0000	30,000.00	30,000.00
	Account 6550.043 - Building Site Expenses Closed Landfills Maintenance Totals	Transactions	1	\$30,000.00
Account 6550.270 - Building Site Expenses Telephone				
100.1203.200.6550.270	phone & fax line for PW Admin building	1.0000	420.00	420.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	1	\$420.00
Account 6900.005 - Advertising Bid Advertising				
100.1203.200.6900.005	advertising fee in local papers for project bids.	1.0000	1,000.00	1,000.00
	Account 6900.005 - Advertising Bid Advertising Totals	Transactions	1	\$1,000.00
Account 6900.025 - Advertising Legal Advertisements				
100.1203.200.6900.025	Advertising Fee in Local Papers for Permits	1.0000	500.00	500.00
	Account 6900.025 - Advertising Legal Advertisements Totals	Transactions	1	\$500.00
Account 7000.100 - Travel, Training & Expense Meetings/Conferences/Shows				
100.1203.200.7000.100	APWA Conf Chicago, IL Airfare 3 Attendees	3.0000	800.00	2,400.00
100.1203.200.7000.100	APWA Conf Chicago, IL Hotel 5 Nights, 3 Attendees	15.0000	300.00	4,500.00
100.1203.200.7000.100	APWA Conf Chicago, IL Meals, 6 Days, 3 Attendees	18.0000	100.00	1,800.00
100.1203.200.7000.100	APWA Conf Chicago, IL Registration 3 Attendees	3.0000	300.00	900.00
100.1203.200.7000.100	APWA Conf Chicago, IL Transportation, 3 Attendees	3.0000	150.00	450.00
100.1203.200.7000.100	D Baker & C Clasing CEAM Fall Conference	2.0000	375.00	750.00
100.1203.200.7000.100	D Baker & C Clasing MACO Summer Conference	2.0000	400.00	800.00
100.1203.200.7000.100	D Baker CEAM Spring Conference	1.0000	1,000.00	1,000.00
100.1203.200.7000.100	D Baker Winter MACO Conf	1.0000	1,000.00	1,000.00
	Account 7000.100 - Travel, Training & Expense Meetings/Conferences/Shows Totals	Transactions	9	\$13,600.00
	Location 200 - Administration Totals	Transactions	28	\$265,625.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1203 - Public Works				
Location 210 - Central Fuel Facility				
Account 6550.090 - Building Site Expenses General Maintenance Repairs				
100.1203.210.6550.090	Maintenance, Repairs, Annual Compliance Inspections	1.0000	12,000.00	12,000.00
	Account 6550.090 - Building Site Expenses General Maintenance Repairs Totals	Transactions	1	\$12,000.00
Account 6850.010 - Central Fuel Facility Fuel Purchases				
100.1203.210.6850.010	Gas/Diesel Fuel Purchases	1.0000	1,200,000.00	1,200,000.00
	Account 6850.010 - Central Fuel Facility Fuel Purchases Totals	Transactions	1	\$1,200,000.00
Account 6850.020 - Central Fuel Facility Central Fuel Gas Billings				
100.1203.210.6850.020	Gas/Diesel Fuel Billing	1.0000	(1,200,000.00)	(1,200,000.00)
	Account 6850.020 - Central Fuel Facility Central Fuel Gas Billings Totals	Transactions	1	(\$1,200,000.00)
Account 9010.050 - Capital Equipment Building Improvements				
100.1203.210.9010.050	New Veeder Root TLS450 Tank Monitoring Console	1.0000	25,000.00	25,000.00
100.1203.210.9010.050	Two New Fuel Pump Dispensers at Public Works Main Site	1.0000	40,000.00	40,000.00
	Account 9010.050 - Capital Equipment Building Improvements Totals	Transactions	2	\$65,000.00
	Location 210 - Central Fuel Facility Totals	Transactions	5	\$77,000.00
Location 220 - Fleet Management				
Account 6100.100 - Administrative Expense Dues, Licenses & Subscriptions				
100.1203.220.6100.100	Mechanic Commercial License Renewal Reimbursement	1.0000	200.00	200.00
	Account 6100.100 - Administrative Expense Dues, Licenses & Subscriptions Totals	Transactions	1	\$200.00
Account 6110.090 - Supplies & Equipment Computers & Printers				
100.1203.220.6110.090	Replacement Computer for Fleet Management	1.0000	2,100.00	2,100.00
	Account 6110.090 - Supplies & Equipment Computers & Printers Totals	Transactions	1	\$2,100.00
Account 6110.340 - Supplies & Equipment Safety Program Equipment				
100.1203.220.6110.340	Inspections, Ear/Eye Protection, Signs	1.0000	1,000.00	1,000.00
	Account 6110.340 - Supplies & Equipment Safety Program Equipment Totals	Transactions	1	\$1,000.00
Account 6110.365 - Supplies & Equipment Shop Supplies				
100.1203.220.6110.365	Towels, Tape, Gloves, Service Stickers, Dry Sweep	1.0000	2,500.00	2,500.00
	Account 6110.365 - Supplies & Equipment Shop Supplies Totals	Transactions	1	\$2,500.00
Account 6110.420 - Supplies & Equipment Tools & Supplies				
100.1203.220.6110.420	Specialty Tools, Wrenches, Sockets, Screwdrivers	1.0000	6,000.00	6,000.00
	Account 6110.420 - Supplies & Equipment Tools & Supplies Totals	Transactions	1	\$6,000.00
Account 6130.020 - Equipment Maintenance Equipment Annual Maint Contr.				
100.1203.220.6130.020	Vehicle Lift's and Air Compressor Inspection/Maintenance	1.0000	1,500.00	1,500.00
	Account 6130.020 - Equipment Maintenance Equipment Annual Maint Contr. Totals	Transactions	1	\$1,500.00
Account 6130.075 - Equipment Maintenance Software Upgrades				
100.1203.220.6130.075	All Data Subscription	1.0000	1,500.00	1,500.00
100.1203.220.6130.075	Manager Plus Subscription	1.0000	3,000.00	3,000.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1203 - Public Works				
Location 220 - Fleet Management				
Account 6130.075 - Equipment Maintenance Software Upgrades				
100.1203.220.6130.075	Snap On Diagnostic Tool Update	1.0000	1,300.00	1,300.00
	Account 6130.075 - Equipment Maintenance Software Upgrades Totals	Transactions	3	\$5,800.00
Account 6150.050 - Uniforms & Personal Equipment Uniforms				
100.1203.220.6150.050	Boots, Shirts, Pants, Jackets	6.0000	500.00	3,000.00
	Account 6150.050 - Uniforms & Personal Equipment Uniforms Totals	Transactions	1	\$3,000.00
Account 6530.080 - Consulting Services Physicals, Shots & Drug Testing				
100.1203.220.6530.080	Employee After Action Drug Testing	1.0000	150.00	150.00
	Account 6530.080 - Consulting Services Physicals, Shots & Drug Testing Totals	Transactions	1	\$150.00
Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet				
100.1203.220.6540.020	Increase for gas prices	1.0000	3,500.00	3,500.00
	Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet Totals	Transactions	1	\$3,500.00
Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance				
100.1203.220.6540.030	Vehicle Service, Tires, Repairs	1.0000	3,500.00	3,500.00
	Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance Totals	Transactions	1	\$3,500.00
Account 6550.300 - Building Site Expenses Trash Removal				
100.1203.220.6550.300	Dumpster fee for Maintenance/Fleet shared dumpster	1.0000	900.00	900.00
	Account 6550.300 - Building Site Expenses Trash Removal Totals	Transactions	1	\$900.00
Account 6700.650 - Other Maint. & Svcs Tipping Fees				
100.1203.220.6700.650	Used Tire Disposal, Pallet Disposal	1.0000	1,700.00	1,700.00
	Account 6700.650 - Other Maint. & Svcs Tipping Fees Totals	Transactions	1	\$1,700.00
Account 6750.010 - Fleet Services Fleet Repairs				
100.1203.220.6750.010	Based on trend	1.0000	300,000.00	300,000.00
	Account 6750.010 - Fleet Services Fleet Repairs Totals	Transactions	1	\$300,000.00
Account 6750.020 - Fleet Services Repair Billings				
100.1203.220.6750.020	Based on trend	1.0000	(300,000.00)	(300,000.00)
	Account 6750.020 - Fleet Services Repair Billings Totals	Transactions	1	(\$300,000.00)
Account 7000.040 - Travel, Training & Expense Continuing Education/Certificati				
100.1203.220.7000.040	Brake and Electrical Certification Training	4.0000	125.00	500.00
100.1203.220.7000.040	Online Training, Misc. Safety Classes	4.0000	250.00	1,000.00
	Account 7000.040 - Travel, Training & Expense Continuing Education/Certificati Totals	Transactions	2	\$1,500.00
	Location 220 - Fleet Management Totals	Transactions	19	\$33,350.00
	Department 1203 - Public Works Totals	Transactions	52	\$375,975.00
	Fund 100 - General Fund Totals	Transactions	52	\$375,975.00
	EXPENSES Totals	Transactions	52	\$375,975.00
	Grand Totals	Transactions	52	\$375,975.00

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DEPARTMENT BUDGET SUMMARY

Department or Agency:	Department of Public Works: Administration Office, Central Fuel Facility and Fleet Management	Department Number:	1203
Fund: 100	General Fund	Function:	Public Works

MISSION STATEMENT:

The Department of Public Works is comprised of five divisions all of which are involved in ensuring the safety of citizens and staff alike. Our Mission plays a vital role with safe roadways, drinking water, clean and well maintained County properties, maintenance of County Owned vehicles, and landfill services. Of crucial importance is the safety of our citizens during disasters and inclement weather.

PROGRAM SERVICES: (STATISTICS)

- The Director of Public Works oversees the following Divisions: Administration, Fleet Management, Maintenance, Roads, Solid Waste/Recycling and Water and Wastewater. Within these divisions the Director oversees Building and Grounds Services, Fuel Facility, Roads and Bridges, Water and Sanitary Sewer concerns and Solid Waste and Recycling operations. Additionally, he oversees the Mosquito Control Section. Assist with emergency/weather related conditions such as snow removal, fallen trees, roadway flooding, etc. Provides oversight of all County facilities and maintenance thereof.
- Fleet Management under the direction of the Director of Public Works is responsible for maintaining a fleet of 400+ vehicles and equipment in safe and reliable condition for County employees use. This includes procurement and disposal of County vehicles and equipment. In addition, manages the fuel facility and record management thereof.

Statistical Data:

Description of Statistal Data	Actual FY2023	Actual FY2024	Estimate FY2025	Estimate FY2026
*see statistical data for each Division				
VEHICLE/EQUIPMENT REPAIR WORK ORDERS	1,621	1,782	1,900	2,000

Expenditures:

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Personnel Services	571,069	666,934	965,386	1,120,888	16%
Supplies & Materials	22,124	22,490	29,340	36,205	23%
Maintenance & Services	25,254	69,485	225,546	259,670	15%
Other Charges	11,718	2,795	13,750	15,100	10%
Interfund Charges	(98,009)	(105,085)		0	0%
Capital Outlay	0	0	76,000	65,000	-14%
Debt Service	0	0	0	0	0%
Total	\$ 532,156	\$ 656,619	\$ 1,310,022	\$ 1,496,863	14.3%

DEPARTMENT BUDGET SUMMARY					
Department or Agency:	Department of Public Works: Administration Office, Central Fuel Facility and Fleet Management	Department Number:	1203		
Fund: 100	General Fund	Function:	Public Works		
Staffing (Full Time Equivalent):					
Position Title	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Director of Public Works	1.0	1.0	1.0	1.0	0%
Deputy Director	1.0	1.0	1.0	1.0	0%
Office Assistant IV	1.0	1.0	1.0	1.0	0%
Fleet Management Superintendent	1.0	1.0	1.0	1.0	0%
Veh & Equipment Mechanic IV	2.0	2.0	2.0	2.0	0%
Veh & Equipment Mechanic III	1.0	2.0	2.0	2.0	0%
Office Assistant V	1.0	1.0	1.0	1.0	0%
Fleet Studnet Intern or Apprentice	0.0	0.0	1.0	1.0	0%
Project Engineer	0.0	0.0	0.0	1.0	100%
Total	8.0	9.0	10.0	11.0	10%
Summary of Significant Budget Increase/Decrease					
Description of Increase/Decrease				\$ Increase/Decrease	% Inc/(Dec)
Increase due to the addition of a Project Engineer and building improvement requests.				\$ 186,841	14.3%
Contact Information					
Name:	Dallas Baker	Address 1:	6113 Timmons Road		
Title:	Director of Public Works	Address 2:			
Email:	dbaker@co.worcester.md.us	City/State:	Snow Hill, MD		
Telephone:	410-632-5623	Zip Code:	21863		

**WORCESTER COUNTY
PERSONAL COMPUTER FORM
FY2026**

Department/Agency Name: Department of Public Works - Admin & Fleet

Department No. 100.1203

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

<u>N or R</u>	<u>Description:</u>	<u>Qty:</u>	<u>Cost:</u>	<u>Total:</u>
R Mini Computer	MinisForum Mini Dektop	1	\$440	\$440
R Laptop** ** with docking station	Dell Latitude w/docking **	2	\$2,100	\$4,200
Laptop only	Laptop w/o docking stn		\$1,800	\$0
Desktop w/dual video card ***does not include monitor	Dell Optiplex ***		\$1,370	\$0
Docking Station	Dell Dock Station Replicator		\$300	\$0
24" Monitor	Single Monitor		\$175	\$0
N 32" Monitor	Single Monitor	1	\$280	\$280
Laptop Tote	Laptop Canvas Tote		\$20	\$0
N Adobe Acrobat	Standard Software	1	\$240	\$240
TOTAL TO KEY TO ACCOUNT 6110.090				<u>\$5,160</u>

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

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

<u>Reason:</u>	<u>Computer # (i.e. WCIT0001):</u>
IT Recommendation to replace PW Admin conference room mini	WCPW9001
New Project Engineer Position	TBD
IT Recommendation to replace Derrick Babcock computer with laptop	WCPW9011

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

Worcester County	Completed By:			Date:			
Subsidiary	Vehicle Identification #	Make	Year	Model	Mileage	Driver	
Public Works	1FTMSK8BH3MGB00302	Ford	2021	Explorer	47,881	Dallas Baker	
Public Works	1GNKFED6GJ234518	Chevrolet	2016	Traverse	106,824	Chris Clasing	
Public Works	1GCEC14X942334975	Chevrolet	2004	Silverado	139,068	Fleet Superintendent	
Public Works	1GCEC14X44Z220172	Chevrolet	2004	Silverado	159,283	Fleet Mechanics	
Public Works	1FM5K8B84EGB57428	Ford	2014	Explorer	179,584	Fleet Pool Car	
Public Works	1GCEC14X36Z111849	Chevrolet	2006	Silverado	130,549	Fleet Pool Car	
				Average Mileage *	127,198		
				Usable Vehicles *	6		
*If a vehicle is not usable, do not key in mileage, or it will skew the average and count.							

1204 BOAT LANDINGS				
Department Revenue and Expenditure Summary				
Revenues:				
Revenue Category	Adopted Budget FY2025	Budget Requested FY2026	\$ Variance	% Variance
Charges for Services	\$ 21,000	\$ 22,720	\$ 1,720	8%
Miscellaneous (Rent Boat Landings)	\$ 79,972	\$ 79,972	\$ -	0%
State Grants/Revenues	\$ 12,776	\$ 255,000	\$ 242,224	1896%
Total	\$ 113,748	\$ 357,692	\$ 243,944	214%
Expenditures:				
Expenditure Category	Adopted Budget FY2025	Budget Request FY2026	\$ Variance	% Variance
Personnel Services	\$ -	\$ -	\$ -	0%
Supplies & Materials	5,000	355,000	\$ 350,000	7000%
Maintenance & Services	49,438	51,513	\$ 2,075	4%
Other Charges			\$ -	0%
Capital Outlay	0	0	\$ -	0%
Total	\$ 54,438	\$ 406,513	\$ 352,075	647%
			\$ Increase in Exp over Rev	% Inc/(Dec)
Budget variance: Revenue increase for waterway improvement grants. Expenditure increase for waterway improvement grant (George Island Landing).			\$ 108,131	199%

Revenues			1204 Boat Landings Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund										
REVENUES										
Department: 1204 - Boat Landings										
Location: 240 - For Non-Split Expenses										
CHG SVC - Charges for Services										
	5111	Ice Vending Machine Fee	20,000.00	20,000.00	20,000.00	0.00	0%	0.00	0.00	
	5221	Parking Fees - Boat Landing	2,720.00	1,000.00	1,000.00	1,720.00	172%	2,400.00	351.00	
Account Total: CHG SVC - Charges for Services			\$22,720.00	\$21,000.00	\$21,000.00	\$1,720.00	8%	\$2,400.00	\$351.00	
MISC - Miscellaneous										
	4260.010	Rents/State Revenue Boat Landings	79,972.00	79,972.00	79,972.00	0.00	0%	46,172.00	80,176.00	
Account Classification Total: MISC - Miscellaneous			\$79,972.00	\$79,972.00	\$79,972.00	\$0.00	0%	\$46,172.00	\$80,176.00	
INTGOV ST - Intergovernmental - State Revenues										
	5660	Waterway Improvement Grants	255,000.00	12,776.00	12,776.00	242,224.00	1896%	0.00	426,905.00	Increase due to George Island Landing Waterway Improvement Fund
Account Total: INTGOV ST - Intergovernmental - State Revenues			\$255,000.00	\$12,776.00	\$12,776.00	\$242,224.00	1896%	\$0.00	\$426,905.00	
Department Total: 1204 - Boat Landings			\$357,692.00	\$113,748.00	\$113,748.00	\$243,944.00	214%	\$48,572.00	\$507,432.00	

Expenditures			1204 Boat Landings Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
EXPENSES										
Department: 1204 - Boat Landings										
Location: 240 - For Non-Split Expenses										
<i>SUPP & MAT - Supplies & Materials</i>										
	6160.180	Grant Programs Boat Landing Site Expenses	5,000.00	5,000.00	5,000.00	0.00	0%	0.00	2,325.00	
<i>Account Total: SUPP & MAT - Supplies & Materials</i>			\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	0%	\$0.00	\$2,325.00	
Location Total: 240 - For Non-Split Expenses			\$5,000.00	\$5,000.00	\$5,000.00	\$0.00	0%	\$0.00	\$2,325.00	
Location: 250 - Cedar Hall										
<i>MAINT & SVCS - Maintenance & Services</i>										
	6550.060	Building Site Expenses Electricity	525.00	500.00	500.00	25.00	5%	134.27	475.00	
	6550.090	Building Site Expenses General Maintenance Repairs	100.00	100.00	100.00	0.00	0%	0.00	37.40	
	6550.200	Building Site Expenses Portalets	900.00	900.00	900.00	0.00	0%	480.00	764.90	
<i>Account Total: MAINT & SVCS - Maintenance & Services</i>			\$1,525.00	\$1,500.00	\$1,500.00	\$25.00	2%	\$614.27	\$1,277.30	
Location Total: 250 - Cedar Hall			\$1,525.00	\$1,500.00	\$1,500.00	\$25.00	2%	\$614.27	\$1,277.30	
Location: 255 - Gum Point										
<i>MAINT & SVCS - Maintenance & Services</i>										
	6550.060	Building Site Expenses Electricity	420.00	400.00	400.00	20.00	5%	92.00	360.00	
	6550.090	Building Site Expenses General Maintenance Repairs	100.00	100.00	100.00	0.00	0%	0.00	0.00	
	6550.200	Building Site Expenses Portalets	900.00	900.00	900.00	0.00	0%	480.00	764.90	
<i>Account Total: MAINT & SVCS - Maintenance & Services</i>			\$1,420.00	\$1,400.00	\$1,400.00	\$20.00	1%	\$572.00	\$1,124.90	
Location Total: 255 - Gum Point			\$1,420.00	\$1,400.00	\$1,400.00	\$20.00	1%	\$572.00	\$1,124.90	
Location: 260 - George Island Landing										
<i>SUPP & MAT - Supplies & Materials</i>										
	6160.181	Grant Programs DNR Waterway Improvement Funds	250,000.00	0.00	0.00	250,000.00	N/A	0.00	0.00	Waterway improvement grant for FY26.
<i>Account Total: SUPP & MAT - Supplies & Materials</i>			\$250,000.00	\$0.00	\$0.00	\$250,000.00		\$0.00	\$0.00	
<i>MAINT & SVCS - Maintenance & Services</i>										
	6550.090	Building Site Expenses General Maintenance Repairs	100.00	100.00	100.00	0.00	0%	0.00	0.00	
	6550.200	Building Site Expenses Portalets	900.00	900.00	900.00	0.00	0%	480.00	764.90	
	6900.005	Advertising Bid Advertising	200.00	200.00	200.00	0.00	0%	0.00	0.00	
<i>Account Total: MAINT & SVCS - Maintenance & Services</i>			\$1,200.00	\$1,200.00	\$1,200.00	\$0.00	0%	\$480.00	\$764.90	
Location Total: 260 - George Island Landing			\$251,200.00	\$1,200.00	\$1,200.00	\$250,000.00	20833%	\$480.00	\$764.90	
Location: 265 - Public Landing										
<i>SUPP & MAT - Supplies & Materials</i>										
	6160.181	Grant Programs DNR Waterway Improvement Funds	100,000.00	0.00	0.00	100,000.00	N/A	0.00	0.00	Public Landing Rip Rap
<i>Account Total: SUPP & MAT - Supplies & Materials</i>			\$100,000.00	\$0.00	\$0.00	\$100,000.00		\$0.00	\$0.00	
<i>MAINT & SVCS - Maintenance & Services</i>										
	6550.050	Building Site Expenses Custodial Supplies	1,000.00	800.00	800.00	200.00	25%	281.14	500.00	
	6550.060	Building Site Expenses Electricity	3,550.00	3,300.00	3,300.00	250.00	8%	1,167.01	2,908.31	
	6550.090	Building Site Expenses General Maintenance Repairs	6,900.00	6,000.00	6,000.00	900.00	15%	186.68	18,025.05	
	6550.200	Building Site Expenses Portalets	2,838.00	2,838.00	2,838.00	0.00	0%	1,440.00	2,678.70	
<i>Account Total: MAINT & SVCS - Maintenance & Services</i>			\$14,288.00	\$12,938.00	\$12,938.00	\$1,350.00	10%	\$3,074.83	\$24,112.06	
Location Total: 265 - Public Landing			\$114,288.00	\$12,938.00	\$12,938.00	\$101,350.00	783%	\$3,074.83	\$24,112.06	

Expenditures			1204 Boat Landings Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
	Location: 270 - Taylor Landing									
	MAINT & SVCS - Maintenance & Services									
	6550.090	Building Site Expenses General Maintenance Repairs	100.00	100.00	100.00	0.00	0%	0.00	0.00	
	6550.200	Building Site Expenses Portalets	900.00	900.00	900.00	0.00	0%	480.00	764.90	
Account Total: MAINT & SVCS - Maintenance & Services			\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0%	\$480.00	\$764.90	
Location Total: 270 - Taylor Landing			\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0%	\$480.00	\$764.90	
	Location: 275 - South Point									
	SUPP & MAT - Supplies & Materials									
	6160.181	Grant Programs DNR Waterway Improvement Funds	0.00	0.00	0.00	0.00	N/A	0.00	396,690.28	
Account Total: SUPP & MAT - Supplies & Materials			\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	\$396,690.28	
	MAINT & SVCS - Maintenance & Services									
	6550.090	Building Site Expenses General Maintenance Repairs	200.00	200.00	200.00	0.00	0%	0.00	0.00	
	6550.200	Building Site Expenses Portalets	900.00	900.00	900.00	0.00	0%	480.00	739.30	
Account Total: MAINT & SVCS - Maintenance & Services			\$1,100.00	\$1,100.00	\$1,100.00	\$0.00	0%	\$480.00	\$739.30	
Location Total: 275 - South Point			\$1,100.00	\$1,100.00	\$1,100.00	\$0.00	0%	\$480.00	\$397,429.58	
	Location: 280 - West Ocean City									
	MAINT & SVCS - Maintenance & Services									
	6550.050	Building Site Expenses Custodial Supplies	2,500.00	2,000.00	2,000.00	500.00	25%	299.00	587.00	
	6550.060	Building Site Expenses Electricity	5,250.00	5,000.00	5,000.00	250.00	5%	1,319.05	4,652.38	
	6550.090	Building Site Expenses General Maintenance Repairs	17,000.00	17,000.00	17,000.00	0.00	0%	1,699.08	1,653.56	
	6550.300	Building Site Expenses Trash Removal	2,000.00	2,000.00	2,000.00	0.00	0%	2,301.35	1,259.58	
	6550.310	Building Site Expenses Water & Sewer	2,000.00	2,000.00	2,000.00	0.00	0%	252.77	921.00	
Account Total: MAINT & SVCS - Maintenance & Services			\$28,750.00	\$28,000.00	\$28,000.00	\$750.00	3%	\$5,871.25	\$9,073.52	
Location Total: 280 - West Ocean City			\$28,750.00	\$28,000.00	\$28,000.00	\$750.00	3%	\$5,871.25	\$9,073.52	
	Location: 285 - Mason Landing									
	MAINT & SVCS - Maintenance & Services									
	6550.060	Building Site Expenses Electricity	230.00	300.00	300.00	(70.00)	-23%	182.06	307.99	Electric Service was terminated light and pole are now rented through Choptank, overall cost savings
	6550.090	Building Site Expenses General Maintenance Repairs	100.00	100.00	100.00	0.00	0%	0.00	0.00	
	6550.200	Building Site Expenses Portalets	900.00	900.00	900.00	0.00	0%	480.00	764.90	
Account Total: MAINT & SVCS - Maintenance & Services			\$1,230.00	\$1,300.00	\$1,300.00	(\$70.00)	-5%	\$662.06	\$1,072.89	
Location Total: 285 - Mason Landing			\$1,230.00	\$1,300.00	\$1,300.00	(\$70.00)	-5%	\$662.06	\$1,072.89	
	Location: 290 - Shell Mill									
	MAINT & SVCS - Maintenance & Services									
	6550.090	Building Site Expenses General Maintenance Repairs	100.00	100.00	100.00	0.00	0%	0.00	0.00	
	6550.200	Building Site Expenses Portalets	900.00	900.00	900.00	0.00	0%	480.00	769.74	
Account Total: MAINT & SVCS - Maintenance & Services			\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0%	\$480.00	\$769.74	
Location Total: 290 - Shell Mill			\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0%	\$480.00	\$769.74	
Department Total: 1204 - Boat Landings			\$406,513.00	\$54,438.00	\$54,438.00	\$352,075.00	647%	\$12,714.41	\$438,714.79	

Expense Budget Transaction Report

1204

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1204 - Boat Landings				
Location 240 - For Non-Split Expenses				
Account 6160.180 - Grant Programs Boat Landing Site Expenses				
100.1204.240.6160.180	Waterway Improvement 5k Grant	1.0000	5,000.00	5,000.00
	Account 6160.180 - Grant Programs Boat Landing Site Expenses Totals	Transactions	1	\$5,000.00
	Location 240 - For Non-Split Expenses Totals	Transactions	1	\$5,000.00
Location 250 - Cedar Hall				
Account 6550.060 - Building Site Expenses Electricity				
100.1204.250.6550.060	Electric Service	12.0000	43.75	525.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$525.00
Account 6550.090 - Building Site Expenses General Maintenance Repairs				
100.1204.250.6550.090	Lumber, Screws, Cold Patch	1.0000	100.00	100.00
	Account 6550.090 - Building Site Expenses General Maintenance Repairs Totals	Transactions	1	\$100.00
Account 6550.200 - Building Site Expenses Portalets				
100.1204.250.6550.200	Extra Cleanings	1.0000	132.00	132.00
100.1204.250.6550.200	Portalet Service	8.0000	96.00	768.00
	Account 6550.200 - Building Site Expenses Portalets Totals	Transactions	2	\$900.00
	Location 250 - Cedar Hall Totals	Transactions	4	\$1,525.00
Location 255 - Gum Point				
Account 6550.060 - Building Site Expenses Electricity				
100.1204.255.6550.060	Electric Service	12.0000	35.00	420.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$420.00
Account 6550.090 - Building Site Expenses General Maintenance Repairs				
100.1204.255.6550.090	Lumber, screws, etc	1.0000	100.00	100.00
	Account 6550.090 - Building Site Expenses General Maintenance Repairs Totals	Transactions	1	\$100.00
Account 6550.200 - Building Site Expenses Portalets				
100.1204.255.6550.200	Extra Cleanings	1.0000	132.00	132.00
100.1204.255.6550.200	Portalet Service	8.0000	96.00	768.00
	Account 6550.200 - Building Site Expenses Portalets Totals	Transactions	2	\$900.00
	Location 255 - Gum Point Totals	Transactions	4	\$1,420.00
Location 260 - George Island Landing				
Account 6160.181 - Grant Programs DNR Waterway Improvement Funds				
100.1204.260.6160.181	George Island Landing Construction	1.0000	250,000.00	250,000.00
	Account 6160.181 - Grant Programs DNR Waterway Improvement Funds Totals	Transactions	1	\$250,000.00
Account 6550.090 - Building Site Expenses General Maintenance Repairs				
100.1204.260.6550.090	Lumber, screws, etc	1.0000	100.00	100.00
	Account 6550.090 - Building Site Expenses General Maintenance Repairs Totals	Transactions	1	\$100.00

Expense Budget Transaction Report

1204

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1204 - Boat Landings				
Location 260 - George Island Landing				
Account 6550.200 - Building Site Expenses Portalets				
100.1204.260.6550.200	Extra Cleanings	1.0000	132.00	132.00
100.1204.260.6550.200	Portalet Service	8.0000	96.00	768.00
	Account 6550.200 - Building Site Expenses Portalets Totals	Transactions	2	\$900.00
Account 6900.005 - Advertising Bid Advertising				
100.1204.260.6900.005	Construction Bid	1.0000	200.00	200.00
	Account 6900.005 - Advertising Bid Advertising Totals	Transactions	1	\$200.00
	Location 260 - George Island Landing Totals	Transactions	5	\$251,200.00
Location 265 - Public Landing				
Account 6160.181 - Grant Programs DNR Waterway Improvement Funds				
100.1204.265.6160.181	Waterway Improvement Rip Rap Project	1.0000	100,000.00	100,000.00
	Account 6160.181 - Grant Programs DNR Waterway Improvement Funds Totals	Transactions	1	\$100,000.00
Account 6550.050 - Building Site Expenses Custodial Supplies				
100.1204.265.6550.050	Trash Bags	1.0000	1,000.00	1,000.00
	Account 6550.050 - Building Site Expenses Custodial Supplies Totals	Transactions	1	\$1,000.00
Account 6550.060 - Building Site Expenses Electricity				
100.1204.265.6550.060	Electric Service	1.0000	3,550.00	3,550.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$3,550.00
Account 6550.090 - Building Site Expenses General Maintenance Repairs				
100.1204.265.6550.090	Clam Shell Replacement	1.0000	500.00	500.00
100.1204.265.6550.090	Sand Replacement	3.0000	1,000.00	3,000.00
100.1204.265.6550.090	Stone Replacement for Parking Lot	2.0000	1,700.00	3,400.00
	Account 6550.090 - Building Site Expenses General Maintenance Repairs Totals	Transactions	3	\$6,900.00
Account 6550.200 - Building Site Expenses Portalets				
100.1204.265.6550.200	Extra Cleanings	1.0000	150.00	150.00
100.1204.265.6550.200	Portalet at Boat Ramp	8.0000	96.00	768.00
100.1204.265.6550.200	Portalet at Main Pier	12.0000	96.00	1,152.00
100.1204.265.6550.200	Portalet at Marina	8.0000	96.00	768.00
	Account 6550.200 - Building Site Expenses Portalets Totals	Transactions	4	\$2,838.00
	Location 265 - Public Landing Totals	Transactions	10	\$114,288.00
Location 270 - Taylor Landing				
Account 6550.090 - Building Site Expenses General Maintenance Repairs				
100.1204.270.6550.090	Lumber, screws, etc	1.0000	100.00	100.00
	Account 6550.090 - Building Site Expenses General Maintenance Repairs Totals	Transactions	1	\$100.00
Account 6550.200 - Building Site Expenses Portalets				
100.1204.270.6550.200	Extra Cleanings	1.0000	132.00	132.00

Expense Budget Transaction Report

1204

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1204 - Boat Landings				
Location 270 - Taylor Landing				
Account 6550.200 - Building Site Expenses Portalets				
100.1204.270.6550.200	Portalet Service	8.0000	96.00	768.00
	Account 6550.200 - Building Site Expenses Portalets Totals	Transactions	2	\$900.00
	Location 270 - Taylor Landing Totals	Transactions	3	\$1,000.00
Location 275 - South Point				
Account 6550.090 - Building Site Expenses General Maintenance Repairs				
100.1204.275.6550.090	Lumber, screws, etc	1.0000	200.00	200.00
	Account 6550.090 - Building Site Expenses General Maintenance Repairs Totals	Transactions	1	\$200.00
Account 6550.200 - Building Site Expenses Portalets				
100.1204.275.6550.200	Extra Cleanings	1.0000	132.00	132.00
100.1204.275.6550.200	Portalet Service	8.0000	96.00	768.00
	Account 6550.200 - Building Site Expenses Portalets Totals	Transactions	2	\$900.00
	Location 275 - South Point Totals	Transactions	3	\$1,100.00
Location 280 - West Ocean City				
Account 6550.050 - Building Site Expenses Custodial Supplies				
100.1204.280.6550.050	Brooms, mops, etc	1.0000	150.00	150.00
100.1204.280.6550.050	Cleaning Products	1.0000	400.00	400.00
100.1204.280.6550.050	Paper Products	1.0000	1,500.00	1,500.00
100.1204.280.6550.050	Trash Bags	1.0000	450.00	450.00
	Account 6550.050 - Building Site Expenses Custodial Supplies Totals	Transactions	4	\$2,500.00
Account 6550.060 - Building Site Expenses Electricity				
100.1204.280.6550.060	Electric Service \$437.50 per month	1.0000	5,250.00	5,250.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$5,250.00
Account 6550.090 - Building Site Expenses General Maintenance Repairs				
100.1204.280.6550.090	Board, screws, etc	1.0000	600.00	600.00
100.1204.280.6550.090	Incidentals - if needed	1.0000	9,000.00	9,000.00
100.1204.280.6550.090	Parking Bumpers	1.0000	400.00	400.00
100.1204.280.6550.090	Pile Replacements - if needed	1.0000	7,000.00	7,000.00
	Account 6550.090 - Building Site Expenses General Maintenance Repairs Totals	Transactions	4	\$17,000.00
Account 6550.300 - Building Site Expenses Trash Removal				
100.1204.280.6550.300	Extra Dumpings	1.0000	380.00	380.00
100.1204.280.6550.300	Trash Service	9.0000	180.00	1,620.00
	Account 6550.300 - Building Site Expenses Trash Removal Totals	Transactions	2	\$2,000.00

Expense Budget Transaction Report

1204

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1204 - Boat Landings				
Location 280 - West Ocean City				
Account 6550.310 - Building Site Expenses Water & Sewer				
100.1204.280.6550.310	Water Service \$166.66 per month	1.0000	2,000.00	2,000.00
	Account 6550.310 - Building Site Expenses Water & Sewer Totals	Transactions	1	\$2,000.00
	Location 280 - West Ocean City Totals	Transactions	12	\$28,750.00
Location 285 - Mason Landing				
Account 6550.060 - Building Site Expenses Electricity				
100.1204.285.6550.060	Electric Service \$19.10 per month	1.0000	230.00	230.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$230.00
Account 6550.090 - Building Site Expenses General Maintenance Repairs				
100.1204.285.6550.090	Lumber, screws, etc	1.0000	100.00	100.00
	Account 6550.090 - Building Site Expenses General Maintenance Repairs Totals	Transactions	1	\$100.00
Account 6550.200 - Building Site Expenses Portalets				
100.1204.285.6550.200	Extra Cleanings	1.0000	132.00	132.00
100.1204.285.6550.200	Portalet Service	8.0000	96.00	768.00
	Account 6550.200 - Building Site Expenses Portalets Totals	Transactions	2	\$900.00
	Location 285 - Mason Landing Totals	Transactions	4	\$1,230.00
Location 290 - Shell Mill				
Account 6550.090 - Building Site Expenses General Maintenance Repairs				
100.1204.290.6550.090	Lumber, screws, etc	1.0000	100.00	100.00
	Account 6550.090 - Building Site Expenses General Maintenance Repairs Totals	Transactions	1	\$100.00
Account 6550.200 - Building Site Expenses Portalets				
100.1204.290.6550.200	Extra Cleanings	1.0000	132.00	132.00
100.1204.290.6550.200	Portalet Service	8.0000	96.00	768.00
	Account 6550.200 - Building Site Expenses Portalets Totals	Transactions	2	\$900.00
	Location 290 - Shell Mill Totals	Transactions	3	\$1,000.00
	Department 1204 - Boat Landings Totals	Transactions	49	\$406,513.00
	Fund 100 - General Fund Totals	Transactions	49	\$406,513.00
	EXPENSES Totals	Transactions	49	\$406,513.00
	Grand Totals	Transactions	49	\$406,513.00

DEPARTMENT BUDGET SUMMARY

Department or Agency:	Recreation & Parks - Boat Landings	Department Number:	1204
Fund: 100	General Fund	Function:	Recreation & Parks

MISSION STATEMENT:

It is the adopted mission of the Worcester County Department of Recreation & Parks to continue the maintenance of the County's Boat Landings & Ramps in a manner that provides the Public with a safe and pleasurable boating or waterfront experience.

PROGRAM SERVICES: (STATISTICS)

Partner with State and Federal agencies to maintain 9 County boat landings/ramps. Responsible for managing maintenance, debris mitigation, commercial/recreational slip rental contracts & recreational ramps at West Ocean City Harbor, Shell Mill, Gum Point, South Point, Mason Landing, Public Landing, Taylor Landing, George Island Landing and Cedar Hall.
Works with various outdoor educational groups to assist, maintain and promote safe use of boat ramps.
Maintain 9 boating facilities. Maintenance includes ensuring pedestrian walkways are clear for safe travel and removal of all refuse whether created by wind, flood tides, storms or patrons.
Maintain 30 boat slips located at the Public Landing Marina that are leased by the public. Maintenance includes monitoring slips for compliance, replacement of damaged decking, maintaining water and electrical supply.
Maintain 8 West Ocean City Harbor boat slips for Commercial Fishermen. Maintenance includes monitoring slips for contract compliance, maintaining domestic water supply and electrical service.

Statistical Data:

Description of Statistal Data	Actual FY2023	Actual FY2024	Actual FY2025	Estimate FY2026
Public Landing Boat Slip Rentals	30	30	30	30
Commercial Slip Rentals	8	8	8	8

Expenditures:

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Supplies & Materials	10,123	399,015	5,000	355,000	7000%
Maintenance & Services	30,458	36,700	49,438	51,513	4%
Other Charges	0	0		0	0%
Capital Outlay	0	0	0	0	0%
Debt Service	0	0		0	0%
Total	\$ 40,581	\$ 435,715	\$ 54,438	\$ 406,513	646.7%

DEPARTMENT BUDGET SUMMARY

Department or Agency:	Recreation & Parks - Boat Landings	Department Number:	1204
Fund: 100	General Fund	Function:	Recreation & Parks

Staffing (Full Time Equivalent):

Position Title	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
No Staffing Required	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Significant Budget Increase/Decreases

Description of Increase/Decrease	\$ Increase/Decrease	% Inc/(Dec)
Increase due to grant funds for George Island Landing. 4% budget increase when excluding grant funds.	\$ 352,075	646.7%

Contact Information

Name:	Jacob Stephens	Address 1:	6030 Public Landing Rd
Title:	Deputy Director	Address 2:	
Email:	jstephens@co.worcester.md.us	City/State:	Snow Hill, MD
Telephone:	410-632-2144	Zip Code:	21863

1205 HOMEOWNER CONVENIENCE				
Department Revenue and Expenditure Summary				
Revenues:				
Revenue Category	Adopted Budget FY2025	Budget Requested FY2026	\$ Variance	% Variance
Licenses and Permits	\$ 327,500	\$ 327,500	\$ -	0.0%
State Grants/Revenues	\$ -	\$ -	\$ -	0.0%
Other Grants	\$ -	\$ -	\$ -	0.0%
Total	\$ 327,500	\$ 327,500	\$ -	0.0%
Expenditures:				
Expenditure Category	Adopted Budget FY2025	Budget Request FY2026	\$ Variance	% Variance
Personnel Services	\$ 583,842	\$ 620,369	\$ 36,527	6.3%
Supplies & Materials	12,200	12,200	\$ -	0.0%
Maintenance & Services	315,560	266,992	\$ (48,568)	-15.4%
Other Charges	1,000	1,000	\$ -	0.0%
Interfund Charges	70,461	0	\$ (70,461)	-100.0%
Capital Outlay	0	68,000	\$ 68,000	100.0%
Total	\$ 983,063	\$ 968,561	\$ (14,502)	-1.5%
			\$ Increase/ Decrease	% Inc/(Dec)
Budget variance: Expenditure decrease in tipping fees and interfund charges are part of personnel services.			\$ (14,502)	-1.5%

Revenues			1205 Homeowner Convenience Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund										
REVENUES										
Department: 1205 - Homeowner Convenience										
<i>LIC/PRMT - Licenses and Permits</i>										
	4980	Landfill Permits-Household	320,000.00	320,000.00	320,000.00	0.00	0%	207,800.00	321,550.00	
	4982	PAYT Tags - Household	7,500.00	7,500.00	7,500.00	0.00	0%	3,835.00	5,875.00	
<i>Account Total: LIC/PRMT - Licenses and Permits</i>			\$327,500.00	\$327,500.00	\$327,500.00	\$0.00	0%	\$211,635.00	\$327,425.00	
Department Total: 1205 - Homeowner Convenience			\$327,500.00	\$327,500.00	\$327,500.00	\$0.00	0%	\$211,635.00	\$327,425.00	

Expenditures			1205 Homeowner Convenience Budget Requested							
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments	
Fund: 100 - General Fund										
EXPENSES										
Department: 1205 - Homeowner Convenience										
<i>PERS SVCS - Personnel Services</i>										
6000.100	Personnel Services Salaries	430,004.00	394,595.00	394,595.00	35,409.00	9%	139,194.90	232,242.56	Interfund changes in position budget	
6000.400	Personnel Services Overtime Pay	5,000.00	5,000.00	5,000.00	0.00	0%	1,091.54	635.95		
6010.020	Benefits Contingency	169.00	169.00	169.00	0.00	0%	0.00	0.00		
6010.025	Benefits Deferred Comp Match	1,000.00	1,000.00	1,000.00	0.00	0%	0.00	0.00		
6010.030	Benefits Hospitalization Insurance	52,078.00	65,169.00	65,169.00	(13,091.00)	-20%	20,886.96	0.00		
6010.050	Benefits Retirement	57,105.00	46,198.00	46,198.00	10,907.00	24%	0.00	0.00		
6010.060	Benefits Social Security Taxes	32,895.00	30,148.00	30,148.00	2,747.00	9%	10,390.42	0.00		
6010.070	Benefits Unemployment Insurance	169.00	169.00	169.00	0.00	0%	0.00	0.00		
6010.090	Benefits Workmans Compensation Ins	8,458.00	5,866.00	5,866.00	2,592.00	44%	5,133.00	0.00		
6010.120	Benefits Long Term Disability	633.00	633.00	633.00	0.00	0%	0.00	0.00		
6010.130	Benefits Life Insurance	718.00	718.00	718.00	0.00	0%	0.00	0.00		
6010.140	Benefits FSA & PSA Admin and EAP Program	777.00	777.00	777.00	0.00	0%	133.40	0.00		
6010.150	Benefits Retirement Administration Fee	811.00	811.00	811.00	0.00	0%	175.14	0.00		
6010.900	Benefits OPEB contribution	30,552.00	32,589.00	32,589.00	(2,037.00)	-6%	16,294.50	0.00		
<i>Account Total: PERS SVCS - Personnel Services</i>		\$620,369.00	\$583,842.00	\$583,842.00	\$36,527.00	6%	\$193,299.86	\$232,878.51		
<i>SUPP & MAT - Supplies & Materials</i>										
6100.010	Administrative Expense Administrative Expenses	7,700.00	7,700.00	7,700.00	0.00	0%	6,666.11	6,797.78		
6150.050	Uniforms & Personal Equipment Uniforms	4,500.00	4,500.00	4,500.00	0.00	0%	2,165.55	3,920.55		
<i>Account Total: SUPP & MAT - Supplies & Materials</i>		\$12,200.00	\$12,200.00	\$12,200.00	\$0.00	0%	\$8,831.66	\$10,718.33		
<i>MAINT & SVCS - Maintenance & Services</i>										
6550.020	Building Site Expenses Buildings & Grounds Maintenance	8,000.00	8,000.00	8,000.00	0.00	0%	520.67	6,395.98		
6550.060	Building Site Expenses Electricity	4,000.00	3,000.00	3,000.00	1,000.00	33%	1,068.09	3,421.96	Based on historical spending and anticipated rise in utility costs	
6550.081	Building Site Expenses Fire Extinguishers	0.00	0.00	0.00	0.00	N/A	0.00	14.00		
6550.200	Building Site Expenses Portalets	3,996.00	3,648.00	3,648.00	348.00	10%	1,520.00	3,638.20		
6550.270	Building Site Expenses Telephone	996.00	912.00	912.00	84.00	9%	390.39	911.64		
6550.280	Building Site Expenses Tipping Fees	250,000.00	300,000.00	300,000.00	(50,000.00)	-17%	90,658.00	208,047.35	Based on historical usage	
<i>Account Total: MAINT & SVCS - Maintenance & Services</i>		\$266,992.00	\$315,560.00	\$315,560.00	(\$48,568.00)	-15%	\$94,157.15	\$222,429.13		
<i>OTHR CHGS - Other Charges</i>										
7000.060	Travel, Training & Expense Educational Training	1,000.00	1,000.00	1,000.00	0.00	0%	0.00	0.00		
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0%	\$0.00	\$0.00		
<i>INTFND CHGS - Interfund Charges</i>										
8010.120	Interfund Landfill Enterprise Charges	0.00	70,461.00	70,461.00	(70,461.00)	-100%	0.00	198,951.00	Allocated in position budgeting now	
<i>Account Total: INTFND CHGS - Interfund Charges</i>		\$0.00	\$70,461.00	\$70,461.00	(\$70,461.00)	-100%	\$0.00	\$198,951.00		
<i>CAP EQ - Capital Equipment</i>										
9010.060	Capital Equipment Other	68,000.00	0.00	0.00	68,000.00	N/A	0.00	0.00	New bins to replace old bins	
<i>Account Total: CAP EQ - Capital Equipment</i>		\$68,000.00	\$0.00	\$0.00	\$68,000.00		\$0.00	\$0.00		
Department Total: 1205 - Homeowner Convenience		\$968,561.00	\$983,063.00	\$983,063.00	(\$14,502.00)	-1%	\$296,288.67	\$664,976.97		

Expense Budget Transaction Report

1205

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1205 - Homeowner Convenience Centers				
Account 6100.010 - Administrative Expense Administrative Expenses				
100.1205.6100.010	Decals	1.0000	1,700.00	1,700.00
100.1205.6100.010	Mail Permit Applications	1.0000	6,000.00	6,000.00
	Account 6100.010 - Administrative Expense Administrative Expenses Totals	Transactions	2	\$7,700.00
Account 6150.050 - Uniforms & Personal Equipment Uniforms				
100.1205.6150.050	Uniforms	9.0000	500.00	4,500.00
	Account 6150.050 - Uniforms & Personal Equipment Uniforms Totals	Transactions	1	\$4,500.00
Account 6550.020 - Building Site Expenses Buildings & Grounds Maintenance				
100.1205.6550.020	MD & DE Railroad Lease	1.0000	700.00	700.00
100.1205.6550.020	Surface Repairs, Materials, Maintenance	1.0000	7,300.00	7,300.00
	Account 6550.020 - Building Site Expenses Buildings & Grounds Maintenance Totals	Transactions	2	\$8,000.00
Account 6550.060 - Building Site Expenses Electricity				
100.1205.6550.060	Electric	1.0000	4,000.00	4,000.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$4,000.00
Account 6550.200 - Building Site Expenses Portalets				
100.1205.6550.200	Pocomoke, Snow Hill, Newark, Berlin/ \$76 mth ea	12.0000	333.00	3,996.00
	Account 6550.200 - Building Site Expenses Portalets Totals	Transactions	1	\$3,996.00
Account 6550.270 - Building Site Expenses Telephone				
100.1205.6550.270	Telephone	12.0000	83.00	996.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	1	\$996.00
Account 6550.280 - Building Site Expenses Tipping Fees				
100.1205.6550.280	Tipping Fees	1.0000	250,000.00	250,000.00
	Account 6550.280 - Building Site Expenses Tipping Fees Totals	Transactions	1	\$250,000.00
Account 7000.060 - Travel, Training & Expense Educational Training				
100.1205.7000.060	Safety Training	1.0000	1,000.00	1,000.00
	Account 7000.060 - Travel, Training & Expense Educational Training Totals	Transactions	1	\$1,000.00
Account 9010.060 - Capital Equipment Other				
100.1205.9010.060	Bins	4.0000	17,000.00	68,000.00
	Account 9010.060 - Capital Equipment Other Totals	Transactions	1	\$68,000.00
	Department 1205 - Homeowner Convenience Centers Totals	Transactions	11	\$348,192.00
	Fund 100 - General Fund Totals	Transactions	11	\$348,192.00
	EXPENSES Totals	Transactions	11	\$348,192.00
	Grand Totals	Transactions	11	\$348,192.00

DEPARTMENT BUDGET SUMMARY					
Department or Agency:	Worcester County Homeowner Convenience Centers	Department Number:	1205		
Fund:	General Fund	Function:	Public Works		
MISSION STATEMENT:					
To receive, process and dispose of recycling within the County as required by State law.					
PROGRAM SERVICES: (STATISTICS)					
- Operates four manned homeowner convenience centers in Newark, Snow Hill, Pocomoke, and Berlin for residents to dispose of household waste. - FY2020 became a Public Works Division of the General Fund					
Statistical Data:					
Description of Statistal Data	Actual FY2023	Actual FY2024	Estimate FY2025	Estimate FY2026	
Tonage - Berlin Transfer Station	1,321	1,140	841	1,101	
Tonage - Central Transfer Station	32,981	23,524	14,955	23,820	
Tonage - Pocomoke Transfer Station	775	838	441	685	
Tonage - Snow Hill Transfer Station closed part FY23	469	509	486	488	
Homeowner Permits	3,227	3,216	4,156	3,533	
PAYT Tags (5 on a sheet/33 Gal max)	1,488	1,175	1,534	1,399	
Expenditures:					
Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Personnel Services	\$ 219,003	\$ 232,879	\$ 583,842	\$ 620,369	6.3%
Supplies & Materials	8,640	10,718	12,200	12,200	0.0%
Maintenance & Services	225,068	222,429	315,560	266,992	-15.4%
Other Charges	0	0	1,000	1,000	0.0%
Interfund Charges	206,441	198,951	70,461	0	-100.0%
Capital Outlay		0	0	68,000	100.0%
Total	659,152	\$ 664,977	\$ 983,063	\$ 968,561	-1.5%
Staffing (Full Time Equivalent):					
Position Title	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Transfer Station Attendant	9.0	10.0	9.0	9.0	0%
Total	9.0	10.0	9.0	9.0	0%
Summary of Budget Increase/Decrease Request					
Description of Increase/Decrease	\$ Increase/Decrease		% Inc/(Dec)		
Slight decrease in maintenance and services due to decreased tipping fees	\$ (14,502)		-1.5%		
Contact Information					
Name:		Address 1:	1 W. Market St. #1105		
Title:		Address 2:			
Email:		City/State:	Snow Hill, MD		
Telephone:		Zip Code:	21863		

Worcester County Solid Waste
Rate for Materials

Material	Charge Type	FY 2022 Approved	FY 2023 Approved	FY 2024 Approved	FY 2025 Approved	FY 2026 Proposed
Homeowner permit	Per household	100.00	100.00	100.00	100.00	100.00
OR	2nd vehicle	Free	Free	Free	Free	Free
	3rd vehicle	100.00	100.00	100.00	100.00	100.00
Pay as you throw	Per 33 gallon bag	\$1/bag	\$1/bag	\$1/bag	\$1/bag	\$1/bag
Returned check fee		25.00	25.00	25.00	25.00	25.00
Late charges - % per month		1.0	1.0	N/A	N/A	N/A

**WORCESTER COUNTY
CAPITAL IMPROVEMENT REQUEST
FY 2026**

Department/Agency Name: Public Works - Homeowner Convenience Center

Department No. 100.1205

Priority Number	Account Number	Item	Estimated Cost	New or Replacement	Justification or Explanation
1	100.1205.9010	Bins	68,000.00	Replacement	20 and 40 yard bins are rusted out
TOTAL REQUEST			\$ -		

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

1206 RECYCLING				
Department Revenue and Expenditure Summary				
Revenues:				
Revenue Category	Adopted Budget FY2025	Budget Requested FY2026	\$ Variance	% Variance
Charges for Services	\$ 250,500	\$ 250,500	\$ -	0.0%
State Grants/Revenues	\$ -	\$ -	\$ -	0.0%
Other Grants	\$ -	\$ -	\$ -	0.0%
Total	\$ 250,500	\$ 250,500	\$ -	0.0%
Expenditures:				
Expenditure Category	Adopted Budget FY2025	Budget Request FY2026	\$ Variance	% Variance
Personnel Services	\$ 729,002	\$ 790,570	\$ 61,568	8.4%
Supplies & Materials	19,590	20,470	\$ 880	4.5%
Maintenance & Services	271,410	328,910	\$ 57,500	21.2%
Other Charges	1,000	1,000	\$ -	0.0%
Interfund Charges	154,530	0	\$ (154,530)	-100.0%
Capital Outlay	50,000	110,000	\$ 60,000	120.0%
Total	\$ 1,225,532	\$ 1,250,950	\$ 25,418	2.1%
			\$ Increase/ Decrease	% Inc/(Dec)
Budget variance: Expenditure increase in maintenance and capital requests			\$ 25,418	2.1%

Revenues			1206 Recyling Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund										
REVENUES										
Department: 1206 - Recycling										
CHG SVC - Charges for Services										
	5185	Recycling Revenue	180,500.00	180,500.00	180,500.00	0.00	0%	52,913.00	134,435.00	
	5186	Metal Recycling Revenue	35,000.00	35,000.00	35,000.00	0.00	0%	23,660.00	80,697.00	
	5195	Tire Revenue	35,000.00	35,000.00	35,000.00	0.00	0%	0.00	35,715.00	
Account Total: CHG SVC - Charges for Services			\$250,500.00	\$250,500.00	\$250,500.00	\$0.00	0%	\$76,573.00	\$250,847.00	
Department Total: 1206 - Recycling			\$250,500.00	\$250,500.00	\$250,500.00	\$0.00	0%	\$76,573.00	\$250,847.00	

Expenditures			1206 Recycling Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
EXPENSES										
Department: 1206 - Recycling										
PERS SVCS - Personnel Services										
	6000.100	Personnel Services Salaries	514,575.00	474,908.00	474,908.00	39,667.00	8%	246,478.25	458,834.20	Interfund charges from SW included
	6000.400	Personnel Services Overtime Pay	5,000.00	5,000.00	5,000.00	0.00	0%	971.19	1,730.19	
	6010.020	Benefits Contingency	202.00	203.00	203.00	(1.00)	0%	0.00	0.00	
	6010.025	Benefits Deferred Comp Match	1,000.00	1,000.00	1,000.00	0.00	0%	0.00	0.00	
	6010.030	Benefits Hospitalization Insurance	117,697.00	112,663.00	112,663.00	5,034.00	4%	57,868.01	0.00	
	6010.050	Benefits Retirement	68,336.00	55,553.00	55,553.00	12,783.00	23%	0.00	0.00	
	6010.060	Benefits Social Security Taxes	39,367.00	36,295.00	36,295.00	3,072.00	8%	17,659.40	0.00	
	6010.070	Benefits Unemployment Insurance	202.00	203.00	203.00	(1.00)	0%	0.00	0.00	
	6010.090	Benefits Workmans Compensation Ins	10,122.00	7,054.00	7,054.00	3,068.00	43%	6,173.00	0.00	
	6010.120	Benefits Long Term Disability	758.00	762.00	762.00	(4.00)	-1%	0.00	0.00	
	6010.130	Benefits Life Insurance	859.00	863.00	863.00	(4.00)	0%	0.00	0.00	
	6010.140	Benefits FSA & PSA Admin and EAP Program	930.00	934.00	934.00	(4.00)	0%	160.40	0.00	
	6010.150	Benefits Retirement Administration Fee	970.00	975.00	975.00	(5.00)	-1%	210.59	0.00	
	6010.900	Benefits OPEB contribution	30,552.00	32,589.00	32,589.00	(2,037.00)	-6%	16,294.50	0.00	
Account Classification Total: PERS SVCS - Personnel Services			\$790,570.00	\$729,002.00	\$729,002.00	\$61,568.00	8%	\$345,815.34	\$460,564.39	
SUPP & MAT - Supplies & Materials										
	6100.030	Administrative Expense Alcohol and Drug Testing	90.00	90.00	90.00	0.00	0%	0.00	50.00	
	6100.190	Administrative Expense Office Supplies	2,000.00	2,000.00	2,000.00	0.00	0%	221.30	2,657.68	
	6110.090	Supplies & Equipment Computers & Printers	880.00	0.00	0.00	880.00	N/A	0.00	0.00	2 mini computers to be replaced per IT
	6110.340	Supplies & Equipment Safety Program Equipment	1,500.00	1,500.00	1,500.00	0.00	0%	557.28	1,543.34	
	6110.420	Supplies & Equipment Tools & Supplies	11,500.00	11,500.00	11,500.00	0.00	0%	1,037.39	9,628.73	
	6150.050	Uniforms & Personal Equipment Uniforms	4,500.00	4,500.00	4,500.00	0.00	0%	2,764.68	4,339.88	
Account Total: SUPP & MAT - Supplies & Materials			\$20,470.00	\$19,590.00	\$19,590.00	\$880.00	4%	\$4,580.65	\$18,219.63	
MAINT & SVCS - Maintenance & Services										
	6530.100	Consulting Services Professional Fees	0.00	10,000.00	10,000.00	(10,000.00)	-100%	0.00	0.00	Decrease due to new allocation of audit fees.
	6540.020	Vehicle Operating Expenses Fuel - WC Fleet	60,000.00	60,000.00	60,000.00	0.00	0%	22,330.87	59,837.11	
	6540.030	Vehicle Operating Expenses Vehicle Maintenance	10,000.00	6,000.00	6,000.00	4,000.00	67%	1,688.23	10,702.27	Based on historical spending
	6540.070	Vehicle Operating Expenses Off-road Fuel	10,000.00	15,000.00	15,000.00	(5,000.00)	-33%	2,778.82	8,217.12	Decrease based on historical trend in spending.
	6540.080	Vehicle Operating Expenses Heavy Equipment Maintenance	35,000.00	35,000.00	35,000.00	0.00	0%	16,965.96	26,211.20	
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	50,000.00	30,000.00	30,000.00	20,000.00	67%	11,631.52	29,220.22	To cover for welding and repairing bins
	6550.040	Building Site Expenses Cleaning Contract	5,000.00	5,000.00	5,000.00	0.00	0%	1,491.00	3,569.50	
	6550.050	Building Site Expenses Custodial Supplies	1,500.00	1,000.00	1,000.00	500.00	50%	717.73	1,073.94	
	6550.060	Building Site Expenses Electricity	40,000.00	35,000.00	35,000.00	5,000.00	14%	9,137.66	32,509.13	Based on historical spending and anticipated rise in utility costs
	6550.081	Building Site Expenses Fire Extinguishers	50.00	50.00	50.00	0.00	0%	0.00	49.00	

Expenditures			1206 Recycling Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
	6550.180	Building Site Expenses Pest Control/Termite Insp	360.00	360.00	360.00	0.00	0%	217.00	340.80	
	6550.220	Building Site Expenses Security Alarm Monitoring	2,000.00	1,500.00	1,500.00	500.00	33%	285.75	1,186.92	
	6550.250	Building Site Expenses Sprinkler Testing	1,600.00	1,500.00	1,500.00	100.00	7%	770.00	1,520.00	
	6550.270	Building Site Expenses Telephone	1,400.00	1,000.00	1,000.00	400.00	40%	489.14	1,320.16	
	6550.280	Building Site Expenses Tipping Fees	30,000.00	3,000.00	3,000.00	27,000.00	900%	9,760.00	11,787.75	To get rid of accumulating bins of unusable plastics.
	6700.620	Other Maint. & Svcs Tire Recycling	35,000.00	30,000.00	30,000.00	5,000.00	17%	15,199.50	31,267.75	Based on historical spending from Tire Recycling events and invoices from Auston Transfer & Processing, LLC
	6700.640	Other Maint. & Svcs Special Events	40,000.00	30,000.00	30,000.00	10,000.00	33%	1,158.61	26,795.54	Based on historical spending with Maryland Environmental Services for Hazardous Waste Event
	6700.660	Other Maint. & Svcs HHW Ads	7,000.00	7,000.00	7,000.00	0.00	0%	3,188.00	4,572.00	
Account Total: MAINT & SVCS - Maintenance & Services			\$328,910.00	\$271,410.00	\$271,410.00	\$57,500.00	21%	\$97,809.79	\$250,180.41	
OTHR CHGS - Other Charges										
	7000.060	Travel, Training & Expense Educational Training	1,000.00	1,000.00	1,000.00	0.00	0%	0.00	50.00	
Account Classification Total: OTHR CHGS - Other Charges			\$1,000.00	\$1,000.00	\$1,000.00	\$0.00	0%	\$0.00	\$50.00	
INTFND CHGS - Interfund Charges										
	8010.120	Interfund Landfill Enterprise Charges	0.00	154,530.00	154,530.00	(154,530.00)	-100%	0.00	183,045.00	Included in salaries position budgeting.
Account Total: INTFND CHGS - Interfund Charges			\$0.00	\$154,530.00	\$154,530.00	(\$154,530.00)	-100%	\$0.00	\$183,045.00	
CAP EQ - Capital Equipment										
	9010.010	Capital Equipment New Vehicles	80,000.00	0.00	0.00	80,000.00	N/A	0.00	0.00	To replace a recycle truck that has a bad motor
	9010.060	Capital Equipment Other	0.00	0.00	0.00	0.00	N/A	0.00	15,825.00	
	9010.070	Capital Equipment Heavy Equipment	30,000.00	50,000.00	50,000.00	(20,000.00)	-40%	0.00	0.00	\$10,000 for 2 Dump Bins \$20,000 for a Rotator for a forklift
Account Classification Total: CAP EQ - Capital Equipment			\$110,000.00	\$50,000.00	\$50,000.00	\$60,000.00	120%	\$0.00	\$15,825.00	
Department Total: 1206 - Recycling			\$1,250,950.00	\$1,225,532.00	\$1,225,532.00	\$25,418.00	2%	\$448,205.78	\$927,884.43	

Expense Budget Transaction Report

1206

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1206 - Recycling				
Account 6100.030 - Administrative Expense Alcohol and Drug Testing				
100.1206.6100.030	Random Testing	1.0000	90.00	90.00
	Account 6100.030 - Administrative Expense Alcohol and Drug Testing Totals	Transactions	1	\$90.00
Account 6100.190 - Administrative Expense Office Supplies				
100.1206.6100.190	Office Supplies	1.0000	2,000.00	2,000.00
	Account 6100.190 - Administrative Expense Office Supplies Totals	Transactions	1	\$2,000.00
Account 6110.090 - Supplies & Equipment Computers & Printers				
100.1206.6110.090	Bob Keenan Mini to be replaced per IT	1.0000	440.00	440.00
100.1206.6110.090	Recycle Mini to be replaced per IT	1.0000	440.00	440.00
	Account 6110.090 - Supplies & Equipment Computers & Printers Totals	Transactions	2	\$880.00
Account 6110.340 - Supplies & Equipment Safety Program Equipment				
100.1206.6110.340	First Aid Supplies	1.0000	1,500.00	1,500.00
	Account 6110.340 - Supplies & Equipment Safety Program Equipment Totals	Transactions	1	\$1,500.00
Account 6110.420 - Supplies & Equipment Tools & Supplies				
100.1206.6110.420	wire, salt, grease, small tools, supplies	1.0000	11,500.00	11,500.00
	Account 6110.420 - Supplies & Equipment Tools & Supplies Totals	Transactions	1	\$11,500.00
Account 6150.050 - Uniforms & Personal Equipment Uniforms				
100.1206.6150.050	Uniforms	9.0000	500.00	4,500.00
	Account 6150.050 - Uniforms & Personal Equipment Uniforms Totals	Transactions	1	\$4,500.00
Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet				
100.1206.6540.020	Fuel	1.0000	60,000.00	60,000.00
	Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet Totals	Transactions	1	\$60,000.00
Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance				
100.1206.6540.030	Vehicle Maintenance	1.0000	10,000.00	10,000.00
	Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance Totals	Transactions	1	\$10,000.00
Account 6540.070 - Vehicle Operating Expenses Off-road Fuel				
100.1206.6540.070	Off Road Fuel	1.0000	10,000.00	10,000.00
	Account 6540.070 - Vehicle Operating Expenses Off-road Fuel Totals	Transactions	1	\$10,000.00
Account 6540.080 - Vehicle Operating Expenses Heavy Equipment Maintenance				
100.1206.6540.080	Heavy Equipment Maintenance	1.0000	35,000.00	35,000.00
	Account 6540.080 - Vehicle Operating Expenses Heavy Equipment Maintenance Totals	Transactions	1	\$35,000.00
Account 6550.020 - Building Site Expenses Buildings & Grounds Maintenance				
100.1206.6550.020	Bin Welding & Repair	1.0000	20,000.00	20,000.00
100.1206.6550.020	Bottled Water, Building Maintenance	1.0000	30,000.00	30,000.00
	Account 6550.020 - Building Site Expenses Buildings & Grounds Maintenance Totals	Transactions	2	\$50,000.00

Expense Budget Transaction Report

1206

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1206 - Recycling				
Account 6550.040 - Building Site Expenses Cleaning Contract				
100.1206.6550.040	Cleaning Services	1.0000	5,000.00	5,000.00
	Account 6550.040 - Building Site Expenses Cleaning Contract Totals	Transactions	1	\$5,000.00
Account 6550.050 - Building Site Expenses Custodial Supplies				
100.1206.6550.050	Custodial Supplies	1.0000	1,500.00	1,500.00
	Account 6550.050 - Building Site Expenses Custodial Supplies Totals	Transactions	1	\$1,500.00
Account 6550.060 - Building Site Expenses Electricity				
100.1206.6550.060	Electric	1.0000	40,000.00	40,000.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$40,000.00
Account 6550.081 - Building Site Expenses Fire Extinguishers				
100.1206.6550.081	Annual Extinguisher Charge	1.0000	50.00	50.00
	Account 6550.081 - Building Site Expenses Fire Extinguishers Totals	Transactions	1	\$50.00
Account 6550.180 - Building Site Expenses Pest Control/Termite Insp				
100.1206.6550.180	Pest Control	12.0000	30.00	360.00
	Account 6550.180 - Building Site Expenses Pest Control/Termite Insp Totals	Transactions	1	\$360.00
Account 6550.220 - Building Site Expenses Security Alarm Monitoring				
100.1206.6550.220	Alarm Monitoring	1.0000	2,000.00	2,000.00
	Account 6550.220 - Building Site Expenses Security Alarm Monitoring Totals	Transactions	1	\$2,000.00
Account 6550.250 - Building Site Expenses Sprinkler Testing				
100.1206.6550.250	Sprinkler Inspections Quarterly	4.0000	400.00	1,600.00
	Account 6550.250 - Building Site Expenses Sprinkler Testing Totals	Transactions	1	\$1,600.00
Account 6550.270 - Building Site Expenses Telephone				
100.1206.6550.270	Telephones	1.0000	1,400.00	1,400.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	1	\$1,400.00
Account 6550.280 - Building Site Expenses Tipping Fees				
100.1206.6550.280	Tipping Fees	1.0000	30,000.00	30,000.00
	Account 6550.280 - Building Site Expenses Tipping Fees Totals	Transactions	1	\$30,000.00
Account 6700.620 - Other Maint. & Svcs Tire Recycling				
100.1206.6700.620	Tire Recycling	1.0000	35,000.00	35,000.00
	Account 6700.620 - Other Maint. & Svcs Tire Recycling Totals	Transactions	1	\$35,000.00
Account 6700.640 - Other Maint. & Svcs Special Events				
100.1206.6700.640	Hazardous Waste Event	1.0000	40,000.00	40,000.00
	Account 6700.640 - Other Maint. & Svcs Special Events Totals	Transactions	1	\$40,000.00
Account 6700.660 - Other Maint. & Svcs HHW Ads				
100.1206.6700.660	Advertisements- Budget, Bids, Events	1.0000	7,000.00	7,000.00
	Account 6700.660 - Other Maint. & Svcs HHW Ads Totals	Transactions	1	\$7,000.00

Expense Budget Transaction Report

1206

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1206 - Recycling				
Account 7000.060 - Travel, Training & Expense Educational Training				
100.1206.7000.060	Safety Training	1.0000	1,000.00	1,000.00
	Account 7000.060 - Travel, Training & Expense Educational Training Totals	Transactions	1	\$1,000.00
Account 9010.010 - Capital Equipment New Vehicles				
100.1206.9010.010	Recycling Truck	1.0000	80,000.00	80,000.00
	Account 9010.010 - Capital Equipment New Vehicles Totals	Transactions	1	\$80,000.00
Account 9010.070 - Capital Equipment Heavy Equipment				
100.1206.9010.070	Dump Bins	2.0000	5,000.00	10,000.00
100.1206.9010.070	Rotator for Forklift	1.0000	20,000.00	20,000.00
	Account 9010.070 - Capital Equipment Heavy Equipment Totals	Transactions	2	\$30,000.00
	Department 1206 - Recycling Totals	Transactions	29	\$460,380.00
	Fund 100 - General Fund Totals	Transactions	29	\$460,380.00
	EXPENSES Totals	Transactions	29	\$460,380.00
	Grand Totals	Transactions	29	\$460,380.00

DEPARTMENT BUDGET SUMMARY					
Department or Agency:	Public Works - Recycling	Department Number:	1206		
Fund: 100	General Fund	Function:	Public Works		
MISSION STATEMENT:					
To receive, process, and dispose of recyclables within the County as required by State law.					
PROGRAM SERVICES: (STATISTICS)					
• In FY20 the Recycling Center became a division of Public Works in the General Fund Budget					
• Operating a full scale recycling operation facility at the central landfill.					
Statistical Data:					
	Actual FY2023	Actual FY2024	Estimate FY2025	Estimate FY2026	
Recycled Tonage	4,140	4,400	4,103	4,214	
Recycled Materials					
Expenditures:					
Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Personnel Services	\$ 493,515	\$ 460,564	\$ 729,002	\$ 790,570	8%
Supplies & Materials	14,805	18,220	19,590	20,470	4%
Maintenance & Services	237,345	250,180	271,410	328,910	21%
Other Charges	0		1,000	1,000	0%
Interfund Charges	167,041	183,045	154,530	0	-100%
Capital Outlay	46,924	15,825	50,000	110,000	120%
Total	\$ 959,630	\$ 927,834	\$ 1,225,532	\$ 1,250,950	2.1%
Staffing (Full Time Equivalent):					
Position Title	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Recycling Manager	1.0	1.0	1.0	1.0	0%
Recycle Crew Leader	1.0	1.0	1.0	1.0	0%
Office Assistant III	1.0	0.0	0.0	0.0	0%
Recycle Worker III	3.0	5.0	5.0	5.0	0%
Recycle Worker II	2.0	0.0	0.0	0.0	0%
Utility Mechanic I	1.0	1.0	1.0	1.0	0%
Recycle Worker I	1.0	1.0	1.0	1.0	0%
Total	10.0	9.0	9.0	9.0	0%
Summary of Significant Budget Increase/Decrease Request					
Description of Increase/Decrease				\$ Increase	% Inc/(Dec)
Increase in maintenance and services and capital outlay.				\$ 25,418	2%
Contact Information					
Name:	Quinn Dittrich	Address 1:	1 W. Market St. #1105		
Title:	Enterprise Fund Controller	Address 2:			
Email:	gmdittrich@co.worcester.md.us	City/State:	Snow Hill, MD		
Telephone:	410-632-0686	Zip Code:	21863		

**WORCESTER COUNTY
RECYCLING DIVISION**

<u>GL Acct #</u>	<u>Recycling Revenue Breakdown</u>	<u>FY23 Budget</u>	<u>FY24 Budget</u>	<u>FY25 Budget</u>	<u>FY26 Budget</u>
5185	Recycling Revenue	104,500	157,700	180,500	180,500
5186	Metal Recycling Revenue	42,000	30,000	35,000	35,000
5195	Tire Revenue	32,000	35,000	35,000	35,000
	Total	178,500	222,700	250,500	250,500

Worcester County Recycling
Rate for Materials

Material	Charge Type	FY2022 Approved	FY2023 Approved	FY2024 Approved	FY2025 Approved	FY2026 Proposed
Metal	Weight/Ton	25.00	25.00	25.00	25.00	25.00
Tires - industrial/tractor	Weight/Ton	600.00	600.00	600.00	600.00	600.00
Tires - by weight	Weight/Ton	225.00	225.00	255.00	255.00	255.00
Tires - passenger car	Flat/Each	3.00	3.00	3.00	3.00	3.00
Tires - passenger car on rim	Flat/Each	5.00	5.00	5.00	5.00	5.00
Tires - truck	Flat/Each	10.00	10.00	10.00	10.00	10.00
Tires- disposed of on landfill	Flat/Each	20.00	20.00	20.00	20.00	20.00
Returned check fee		25.00	25.00	25.00	25.00	25.00
Late charges - % per month		1.0	1.0	N/A	N/A	N/A

***FY24 proposed rate changes**

**WORCESTER COUNTY
PERSONAL COMPUTER FORM
FY2026**

Department/Agency Name: Public Works - Recycling Divison

Department No. 1206

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

<u>N or R</u>	<u>Description:</u>	<u>Qty:</u>	<u>Cost:</u>	<u>Total:</u>
R	Mini Computer	2	\$440	\$880
	Laptop**		\$2,100	\$0
	** with docking station			
	Laptop only		\$1,800	\$0
	Desktop w/dual video card		\$1,370	\$0
	***does not include monitor			
	Docking Station		\$300	\$0
	24" Monitor		\$175	\$0
	32" Monitor		\$280	\$0
	Laptop Tote		\$20	\$0
	Adobe Acrobat		\$240	\$0
TOTAL TO KEY TO ACCOUNT 6110.090				\$880

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

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

Reason:

Computer # (i.e. WCIT0001):

<u>Recycle Mini computer to be replaced per IT</u>	<u>WCLF9010</u>
<u>Bob Keenan Mini computer to be replaced per IT</u>	<u>WCLF9011</u>
<u> </u>	<u> </u>

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

**WORCESTER COUNTY
CAPITAL IMPROVEMENT REQUEST
FY 2026**

Department/Agency Name: Public Works Division - Recycling

Department No. 1206

Priority	Account	Description	Estimated		Justification
1	100.1206.9010.010	Recycling Truck	\$ 80,000	Replace	Motor and rear are bad in the 2008
2	100.1206.9010.070	Rotator for Forklift	\$ 20,000	New	This will help empty rolling bins
3	100.1206.9010.070	Dump bins (2)	\$ 10,000	New	Bins are needed to move trash and recyclables off the recycling line
TOTAL REQUEST			\$ 110,000		

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

(NUMBER 1 IS THE HIGHEST PRIORITY).

Worcester County
Vehicle Request Form
FY 2026

Department/Agency Name: Public Works - Recycling Division
Department No. 1206

#	New key (N) or Replacement key (R)	VEHICLE TO BE REPLACED								VEHICLE REQUEST			
		Serial Number	Model Year	Make of Vehicle	Model of Vehicle	Tag #	Actual Odometer Reading Jan. 2025	Estimated Odometer Reading 6/30/2025	Estimated Annual Maintenance & Repair	Vehicle Replacement Type	Vehicle Replacement Size	Estimated Vehicle Purchase Price *	What is the proposed use and does this vehicle require a radio, laptop or tablet dock?
2.	Replacement									Dump Truck		\$80,000	
3.													
4.													
5.													
6.													
7.													
8.													
9.													
10.													
Total this page									\$0			\$80,000	
Notes:													

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

VEHICLE LIST - RECYCLING DIVISION							
	Vehicle Identification #	Subsidiary	Make	Year	Model	Mileage	Driver
1	1GNDV23137D1172749	RECYCLING	CHEVY	2007	Van	177,042	various
2	1FDRF3E66HEC34299	RECYCLING	FORD	2017	F350	172,662	JR Cropper
3	1FTRF12288KC27494	RECYCLING	FORD	2008	F150	128,901	Bob Keenan
4	3C6JR7DG2KG532432	RECYCLING	Dodge	2019	Ram	43,576	Mike McClung
					Average Mileage *	130,545	
					Usable Vehicles *	4	
*If a vehicle is not usable, do not key in mileage, or it will skew the average and count.							

1301 HEALTH DEPARTMENT							
Department Revenue and Expenditure Summary							
Revenues:							
Revenue Category	Adopted Budget FY2025	Amended Budget FY2025	Budget Requested FY2026	\$ Variance Adopted Budget	% Variance Adopted Budget	\$ Variance Amended Budget	% Variance Amended Budget
Licenses and Permits	\$ 426,915	\$ 426,915	\$ 426,915	\$ -	0.0%	\$ -	0.0%
State Grants/Revenues	\$ 16,721	\$ 16,721	\$ 16,721	\$ -	0.0%	\$ -	0.0%
Other Grants	\$ -	\$ -	\$ -	\$ -	0.0%	\$ -	0.0%
Total	\$ 443,636	\$ 443,636	\$ 443,636	\$ -	0.0%	\$ -	0.0%
Expenditures:							
Expenditure Category	Adopted Budget FY2025	Amended Budget FY2025	Budget Request FY2026	\$ Variance Adopted Budget	% Variance Adopted Budget	\$ Variance Amended Budget	% Variance Amended Budget
Personnel Services	\$ -		\$ -	\$ -	0.0%	\$ -	0.0%
Supplies & Materials	0	0	0	\$ -	0.0%	\$ -	0.0%
Maintenance & Services	458,116	458,116	468,328	\$ 10,212	2.2%	\$ 10,212	2.2%
Other Charges	11,258,191	5,658,743	12,057,043	\$ 798,852	7.1%	\$ 6,398,300	113.1%
Capital Outlay	0	0	56,048	\$ 56,048	100.0%	\$ 56,048	100.0%
Total	\$ 11,716,307	\$ 6,116,859	\$ 12,581,419	\$ 865,112	7.4%	\$ 6,464,560	105.7%
				\$ Increase/ Decrease Amended Budget	% Inc/(Dec) Amended Budget		
Budget variance: Expenditure estimate holding \$5.6 million dollars in the budget for unknown CORE Funding Mandates.				\$ 6,464,560	105.7%		

Revenues			1301 Health Department Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Department: 1301 - Health Department										
Location: 200 - Administration										
LIC/PRMT - Licenses and Permits										
4950		Health Permits	426,915.00	426,915.00	426,915.00	0.00	0%	93,904.00	436,237.00	
Account Classification Total: LIC/PRMT - Licenses and Permits			\$426,915.00	\$426,915.00	\$426,915.00	\$0.00	0%	\$93,904.00	\$436,237.00	
INTGOV ST - Intergovernmental - State Revenues										
5543		Dental Program Reimbursement	16,721.00	16,721.00	16,721.00	0.00	0%	0.00	25,143.00	
Account Classification Total: INTGOV ST - Intergovernmental - State Revenues			\$16,721.00	\$16,721.00	\$16,721.00	\$0.00	0%	\$0.00	\$25,143.00	
Revenues Department Total: 1301 - Health Department			\$443,636.00	\$443,636.00	\$443,636.00	\$0.00	0%	\$93,904.00	\$461,380.00	

Expenditures			1301 Health Department Budget Requested						
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Department: 1301 - Health Department									
Location: 200 - Administration									
<i>SUPP & MAT - Supplies & Materials</i>									
6100.165	Administrative Expense Meeting Expense	0.00	0.00	0.00	0.00	N/A	0.00	338.24	
<i>Account Total: SUPP & MAT - Supplies & Materials</i>		\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	\$338.24	
<i>MAINT & SVCS - Maintenance & Services</i>									
6900.025	Advertising Legal Advertisements	2,500.00	2,500.00	2,500.00	0.00	0%	0.00	118.50	
<i>Account Total: MAINT & SVCS - Maintenance & Services</i>		\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	0%	\$0.00	\$118.50	
<i>OTHR CHGS - Other Charges</i>									
7120.050	Other Non-Matching Expenses Health Dept Ocean City Apartment	19,980.00	19,860.00	19,860.00	120.00	1%	11,055.00	18,480.00	
7120.060	Other Non-Matching Expenses Health Dept On Call	26,468.00	26,468.00	26,468.00	0.00	0%	4,648.26	17,211.14	
7130.020	Matching Appropriation Health Department State Share	11,820,840.00	11,022,108.00	5,422,660.00	798,732.00	7%	0.00	5,185,643.00	Increase for 1% COLA, 1 step, personnel adjustments, & an additional FTE. Unknown Core match \$5.6m place holder
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$11,867,288.00	\$11,068,436.00	\$5,468,988.00	\$798,852.00	7%	\$15,703.26	\$5,221,334.14	
<i>CAP EQ - Capital Equipment</i>									
9010.010	Capital Equipment New Vehicles	56,048.00	0.00	0.00	56,048.00	N/A	0.00	0.00	Requesting two replacement vehicles
<i>Account Classification Total: CAP EQ - Capital Equipment</i>		\$56,048.00	\$0.00	\$0.00	\$56,048.00		\$0.00	\$0.00	
Location Total: 200 - Administration		\$11,925,836.00	\$11,070,936.00	\$5,471,488.00	\$854,900.00	8%	\$15,703.26	\$5,221,790.88	
Location: 300 - Snow Hill Branch									
<i>MAINT & SVCS - Maintenance & Services</i>									
6550.030	Building Site Expenses Carpet/VCT Cleaning	3,240.00	3,240.00	3,240.00	0.00	0%	0.00	0.00	
6550.040	Building Site Expenses Cleaning Contract	50,289.00	49,558.00	49,558.00	731.00	1%	20,343.70	46,566.86	
6550.060	Building Site Expenses Electricity	70,000.00	70,000.00	70,000.00	0.00	0%	26,271.96	59,501.90	
6550.070	Building Site Expenses Elevator Testing	3,700.00	2,800.00	2,800.00	900.00	32%	1,705.00	3,609.00	
6550.080	Building Site Expenses Fire Alarm Testing	600.00	600.00	600.00	0.00	0%	0.00	401.67	
6550.081	Building Site Expenses Fire Extinguishers	200.00	200.00	200.00	0.00	0%	0.00	161.00	
6550.085	Building Site Expenses Generator Fuel Oil	1,000.00	450.00	450.00	550.00	122%	0.00	911.30	
6550.090	Building Site Expenses General Maintenance Repairs	27,000.00	27,000.00	27,000.00	0.00	0%	9,351.88	16,214.61	
6550.100	Building Site Expenses Generator Services & Repairs	3,500.00	1,500.00	1,500.00	2,000.00	133%	225.00	2,947.62	New ATS servicing & cleaning; increase based on FY24 actual
6550.120	Building Site Expenses Heating Propane	70,000.00	70,000.00	70,000.00	0.00	0%	16,796.76	50,044.88	
6550.124		550.00	550.00	550.00	0.00	0%	130.49	521.96	
6550.180	Building Site Expenses Pest Control/Termite Insp	500.00	500.00	500.00	0.00	0%	142.00	490.80	
6550.220	Building Site Expenses Security Alarm Monitoring	550.00	450.00	450.00	100.00	22%	408.00	510.00	
6550.242	Building Site Expenses Sewage Pump Monitoring	550.00	550.00	550.00	0.00	0%	300.00	500.00	
6550.250	Building Site Expenses Sprinkler Testing	3,650.00	3,650.00	3,650.00	0.00	0%	1,810.00	3,277.50	
6550.270	Building Site Expenses Telephone	24,500.00	24,500.00	24,500.00	0.00	0%	9,633.14	23,912.04	
6550.280	Building Site Expenses Tipping Fees	400.00	400.00	400.00	0.00	0%	0.00	69.40	
6550.300	Building Site Expenses Trash Removal	1,866.00	1,200.00	1,200.00	666.00	56%	521.18	1,493.50	
6550.310	Building Site Expenses Water & Sewer	4,000.00	4,000.00	4,000.00	0.00	0%	2,256.52	3,752.64	
6700.250	Other Maint. & Svcs Internet Service	1,800.00	1,800.00	1,800.00	0.00	0%	3,658.86	6,242.01	
<i>Account Total: MAINT & SVCS - Maintenance & Services</i>		\$267,895.00	\$262,948.00	\$262,948.00	\$4,947.00	2%	\$93,554.49	\$221,128.69	
Location Total: 300 - Snow Hill Branch		\$267,895.00	\$262,948.00	\$262,948.00	\$4,947.00	2%	\$93,554.49	\$221,128.69	
Location: 310 - Pocomoke Branch									
<i>MAINT & SVCS - Maintenance & Services</i>									
6550.030	Building Site Expenses Carpet/VCT Cleaning	0.00	1,000.00	1,000.00	(1,000.00)	-100%	0.00	459.96	Removed carpet cleaning
6550.040	Building Site Expenses Cleaning Contract	12,094.00	11,918.00	11,918.00	176.00	1%	4,816.64	11,197.82	
6550.050	Building Site Expenses Custodial Supplies	50.00	50.00	50.00	0.00	0%	0.00	0.00	
6550.060	Building Site Expenses Electricity	19,000.00	15,079.00	15,079.00	3,921.00	26%	7,444.39	17,555.02	Increase based on FY24 actuals
6550.080	Building Site Expenses Fire Alarm Testing	300.00	200.00	200.00	100.00	50%	0.00	175.84	

Expenditures			1301 Health Department Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
	6550.081	Building Site Expenses Fire Extinguishers	100.00	100.00	100.00	0.00	0%	0.00	12.25	
	6550.090	Building Site Expenses General Maintenance Repairs	4,800.00	4,800.00	4,800.00	0.00	0%	728.31	2,337.98	
	6550.110	Building Site Expenses Heating Fuel Oil	8,000.00	8,000.00	8,000.00	0.00	0%	640.54	6,642.88	
	6550.124	Building Site Expenses HVAC Loop Water Treatment	300.00	300.00	300.00	0.00	0%	65.25	261.00	
	6550.180	Building Site Expenses Pest Control/Termite Insp	1,000.00	200.00	200.00	800.00	400%	496.00	920.40	
	6550.220	Building Site Expenses Security Alarm Monitoring	300.00	225.00	225.00	75.00	33%	51.00	204.00	
	6550.270	Building Site Expenses Telephone	5,200.00	5,200.00	5,200.00	0.00	0%	2,942.58	5,190.34	
	6550.280	Building Site Expenses Tipping Fees	50.00	50.00	50.00	0.00	0%	0.00	10.00	
	6550.300	Building Site Expenses Trash Removal	20.00	20.00	20.00	0.00	0%	0.00	0.00	
	6700.250	Other Maint. & Svcs Internet Service	2,100.00	2,100.00	2,100.00	0.00	0%	1,585.97	2,774.86	
Account Total: MAINT & SVCS - Maintenance & Services			\$53,314.00	\$49,242.00	\$49,242.00	\$4,072.00	8%	\$18,770.68	\$47,742.35	
Location Total: 310 - Pocomoke Branch			\$53,314.00	\$49,242.00	\$49,242.00	\$4,072.00	8%	\$18,770.68	\$47,742.35	
Location: 320 - Berlin Branch										
MAINT & SVCS - Maintenance & Services										
	6550.030	Building Site Expenses Carpet/VCT Cleaning	3,300.00	3,300.00	3,300.00	0.00	0%	0.00	0.00	
	6550.040	Building Site Expenses Cleaning Contract	20,221.00	19,928.00	19,928.00	293.00	1%	8,054.40	18,724.43	
	6550.060	Building Site Expenses Electricity	26,000.00	26,000.00	26,000.00	0.00	0%	10,323.95	23,482.92	
	6550.080	Building Site Expenses Fire Alarm Testing	535.00	950.00	950.00	(415.00)	-44%	0.00	376.67	
	6550.081	Building Site Expenses Fire Extinguishers	175.00	175.00	175.00	0.00	0%	0.00	31.50	
	6550.085	Building Site Expenses Generator Fuel Oil	0.00	0.00	0.00	0.00	N/A	0.00	833.39	
	6550.090	Building Site Expenses General Maintenance Repairs	12,000.00	20,000.00	20,000.00	(8,000.00)	-40%	2,209.09	4,145.10	Decrease based on FY24 actuals
	6550.100	Building Site Expenses Generator Services & Repairs	5,000.00	1,000.00	1,000.00	4,000.00	400%	225.00	4,363.47	New ATS servicing & cleaning; increase based on FY24 actuals
	6550.120	Building Site Expenses Heating Propane	7,500.00	7,000.00	7,000.00	500.00	7%	1,321.95	7,057.40	
	6550.124	Building Site Expenses HVAC Loop Water Treatment	650.00	650.00	650.00	0.00	0%	156.59	626.36	
	6550.180	Building Site Expenses Pest Control/Termite Insp	400.00	600.00	600.00	(200.00)	-33%	217.00	340.80	
	6550.220	Building Site Expenses Security Alarm Monitoring	450.00	450.00	450.00	0.00	0%	102.00	306.00	
	6550.270	Building Site Expenses Telephone	10,680.00	10,680.00	10,680.00	0.00	0%	3,277.56	10,451.91	
	6550.280	Building Site Expenses Tipping Fees	300.00	300.00	300.00	0.00	0%	0.00	5.00	
	6550.300	Building Site Expenses Trash Removal	3,098.00	2,000.00	2,000.00	1,098.00	55%	865.20	2,310.00	\$254 x 10 months; \$168 x 2 months
	6700.250	Other Maint. & Svcs Internet Service	2,880.00	2,880.00	2,880.00	0.00	0%	1,900.96	3,213.25	
Account Total: MAINT & SVCS - Maintenance & Services			\$93,189.00	\$95,913.00	\$95,913.00	(\$2,724.00)	-3%	\$28,653.70	\$76,268.20	
Location Total: 320 - Berlin Branch			\$93,189.00	\$95,913.00	\$95,913.00	(\$2,724.00)	-3%	\$28,653.70	\$76,268.20	
Location: 330 - Ocean City Branch										
MAINT & SVCS - Maintenance & Services										
	6550.030	Building Site Expenses Carpet/VCT Cleaning	200.00	200.00	200.00	0.00	0%	0.00	0.00	
	6550.040	Building Site Expenses Cleaning Contract	5,913.00	5,828.00	5,828.00	85.00	1%	2,428.80	5,657.08	
	6550.050	Building Site Expenses Custodial Supplies	0.00	0.00	0.00	0.00	N/A	0.00	400.00	
	6550.060	Building Site Expenses Electricity	3,000.00	3,000.00	3,000.00	0.00	0%	701.76	1,783.86	
	6550.080	Building Site Expenses Fire Alarm Testing	450.00	300.00	300.00	150.00	50%	0.00	351.67	
	6550.081	Building Site Expenses Fire Extinguishers	250.00	250.00	250.00	0.00	0%	0.00	14.00	
	6550.090	Building Site Expenses General Maintenance Repairs	3,000.00	3,000.00	3,000.00	0.00	0%	247.69	972.87	
	6550.120	Building Site Expenses Heating Propane	1,550.00	1,550.00	1,550.00	0.00	0%	99.71	1,528.71	
	6550.180	Building Site Expenses Pest Control/Termite Insp	400.00	300.00	300.00	100.00	33%	142.00	340.80	
	6550.220	Building Site Expenses Security Alarm Monitoring	300.00	225.00	225.00	75.00	33%	51.00	204.00	
	6550.270	Building Site Expenses Telephone	2,900.00	2,900.00	2,900.00	0.00	0%	0.00	703.51	
	6550.280	Building Site Expenses Tipping Fees	25.00	25.00	25.00	0.00	0%	0.00	0.00	

Expenditures			1301 Health Department Budget Requested						
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
6550.300	Building Site Expenses Trash Removal	40.00	40.00	40.00	0.00	0%	0.00	0.00	
6550.310	Building Site Expenses Water & Sewer	2,000.00	2,000.00	2,000.00	0.00	0%	570.20	1,092.66	
6700.250	Other Maint. & Svcs Internet Service	2,340.00	2,340.00	2,340.00	0.00	0%	1,125.68	2,098.25	
<i>Account Total: MAINT & SVCS - Maintenance & Services</i>		\$22,368.00	\$21,958.00	\$21,958.00	\$410.00	2%	\$5,366.84	\$15,147.41	
Location Total: 330 - Ocean City Branch		\$22,368.00	\$21,958.00	\$21,958.00	\$410.00	2%	\$5,366.84	\$15,147.41	
Location: 345 - Berlin Dental Clinic									
<i>MAINT & SVCS - Maintenance & Services</i>									
6550.030	Building Site Expenses Carpet/VCT Cleaning	200.00	200.00	200.00	0.00	0%	0.00	0.00	
6550.040	Building Site Expenses Cleaning Contract	4,622.00	4,555.00	4,555.00	67.00	1%	1,898.38	4,338.04	
6550.060	Building Site Expenses Electricity	8,500.00	8,500.00	8,500.00	0.00	0%	3,589.29	7,702.15	
6550.080	Building Site Expenses Fire Alarm Testing	450.00	285.00	285.00	165.00	58%	0.00	351.67	
6550.081	Building Site Expenses Fire Extinguishers	20.00	20.00	20.00	0.00	0%	0.00	10.50	
6550.090	Building Site Expenses General Maintenance Repairs	3,000.00	2,000.00	2,000.00	1,000.00	50%	235.56	2,864.39	Increase based on FY24 actuals
6550.120	Building Site Expenses Heating Propane	4,600.00	4,600.00	4,600.00	0.00	0%	79.38	2,309.68	
6550.180	Building Site Expenses Pest Control/Termite Insp	400.00	250.00	250.00	150.00	60%	142.00	340.80	
6550.220	Building Site Expenses Security Alarm Monitoring	300.00	225.00	225.00	75.00	33%	51.00	204.00	
6550.255	Building Site Expenses Stormwater Utility Fee	150.00	100.00	100.00	50.00	50%	58.35	140.04	
6550.270	Building Site Expenses Telephone	5,000.00	3,000.00	3,000.00	2,000.00	67%	4,440.07	4,751.28	Increase based on FY24 actuals.
6550.280	Building Site Expenses Tipping Fees	20.00	20.00	20.00	0.00	0%	0.00	0.00	
6700.250	Other Maint. & Svcs Internet Service	1,800.00	1,800.00	1,800.00	0.00	0%	1,843.98	3,042.11	
<i>Account Total: MAINT & SVCS - Maintenance & Services</i>		\$29,062.00	\$25,555.00	\$25,555.00	\$3,507.00	14%	\$12,338.01	\$26,054.66	
Location Total: 345 - Berlin Dental Clinic		\$29,062.00	\$25,555.00	\$25,555.00	\$3,507.00	14%	\$12,338.01	\$26,054.66	
Location: 700 - School Safety									
<i>OTHR CHGS - Other Charges</i>									
7120.350	Other Non-Matching Expenses School Safety	189,755.00	189,755.00	189,755.00	0.00	0%	0.00	0.00	
<i>Account Total: OTHR CHGS - Other Charges</i>		\$189,755.00	\$189,755.00	\$189,755.00	\$0.00	0%	\$0.00	\$0.00	
Location Total: 700 - School Safety		\$189,755.00	\$189,755.00	\$189,755.00	\$0.00	0%	\$0.00	\$0.00	
Expenses Department Total: 1301 - Health Department		\$12,581,419.00	\$11,716,307.00	\$6,116,859.00	\$865,112.00	7%	\$174,386.98	\$5,608,132.19	

Expense Budget Transaction Report

1301

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund	100 - General Fund			
Department	1301 - Health Department			
Location	200 - Administration			
Account	6900.025 - Advertising Legal Advertisements			
100.1301.200.6900.025	Ads based on trend	1.0000	2,500.00	2,500.00
Account 6900.025 - Advertising Legal Advertisements Totals		Transactions	1	\$2,500.00
Account	7120.050 - Other Non-Matching Expenses Health Dept Ocean City Apartment			
100.1301.200.7120.050	Based on previous year	1.0000	18,720.00	18,720.00
100.1301.200.7120.050	Cleaning costs for Ocean City Apartment	1.0000	1,260.00	1,260.00
Account 7120.050 - Other Non-Matching Expenses Health Dept Ocean City Apartment Totals		Transactions	2	\$19,980.00
Account	7120.060 - Other Non-Matching Expenses Health Dept On Call			
100.1301.200.7120.060	On call based on trend	1.0000	26,468.00	26,468.00
Account 7120.060 - Other Non-Matching Expenses Health Dept On Call Totals		Transactions	1	\$26,468.00
Account	7130.020 - Matching Appropriation Health Department State Share			
100.1301.200.7130.020	1% Cola, 1 Step and longevity	1.0000	6,220,840.00	6,220,840.00
100.1301.200.7130.020	Potential State Mandate to CORE Funding	1.0000	5,600,000.00	5,600,000.00
Account 7130.020 - Matching Appropriation Health Department State Share Totals		Transactions	2	\$11,820,840.00
Account	9010.010 - Capital Equipment New Vehicles			
100.1301.200.9010.010	Two replacement vehicles	1.0000	56,048.00	56,048.00
Account 9010.010 - Capital Equipment New Vehicles Totals		Transactions	1	\$56,048.00
Location 200 - Administration Totals		Transactions	7	\$11,925,836.00
Location	300 - Snow Hill Branch			
Account	6550.030 - Building Site Expenses Carpet/VCT Cleaning			
100.1301.300.6550.030	Carpet Cleaning based on trend	1.0000	3,240.00	3,240.00
Account 6550.030 - Building Site Expenses Carpet/VCT Cleaning Totals		Transactions	1	\$3,240.00
Account	6550.040 - Building Site Expenses Cleaning Contract			
100.1301.300.6550.040	Based on cleaning Contract	1.0000	50,289.00	50,289.00
Account 6550.040 - Building Site Expenses Cleaning Contract Totals		Transactions	1	\$50,289.00
Account	6550.060 - Building Site Expenses Electricity			
100.1301.300.6550.060	Based on trend	1.0000	70,000.00	70,000.00
Account 6550.060 - Building Site Expenses Electricity Totals		Transactions	1	\$70,000.00
Account	6550.070 - Building Site Expenses Elevator Testing			
100.1301.300.6550.070	Based on trend	1.0000	3,700.00	3,700.00
Account 6550.070 - Building Site Expenses Elevator Testing Totals		Transactions	1	\$3,700.00
Account	6550.080 - Building Site Expenses Fire Alarm Testing			
100.1301.300.6550.080	Based on trend	1.0000	600.00	600.00
Account 6550.080 - Building Site Expenses Fire Alarm Testing Totals		Transactions	1	\$600.00

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Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1301 - Health Department				
Location 300 - Snow Hill Branch				
Account 6550.081 - Building Site Expenses Fire Extinguishers				
100.1301.300.6550.081	Based on trend	1.0000	200.00	200.00
	Account 6550.081 - Building Site Expenses Fire Extinguishers Totals	Transactions	1	\$200.00
Account 6550.085 - Building Site Expenses Generator Fuel Oil				
100.1301.300.6550.085	Based on trend	1.0000	1,000.00	1,000.00
	Account 6550.085 - Building Site Expenses Generator Fuel Oil Totals	Transactions	1	\$1,000.00
Account 6550.090 - Building Site Expenses General Maintenance Repairs				
100.1301.300.6550.090	General Maintenance based on trend	1.0000	27,000.00	27,000.00
	Account 6550.090 - Building Site Expenses General Maintenance Repairs Totals	Transactions	1	\$27,000.00
Account 6550.100 - Building Site Expenses Generator Services & Repairs				
100.1301.300.6550.100	Generator service based on trend	1.0000	3,500.00	3,500.00
	Account 6550.100 - Building Site Expenses Generator Services & Repairs Totals	Transactions	1	\$3,500.00
Account 6550.120 - Building Site Expenses Heating Propane				
100.1301.300.6550.120	Heating expense based on trend	1.0000	70,000.00	70,000.00
	Account 6550.120 - Building Site Expenses Heating Propane Totals	Transactions	1	\$70,000.00
Account 6550.124 - Building Site Expenses HVAC Loop Water Treatment				
100.1301.300.6550.124	HVAC Loop based on trend	1.0000	550.00	550.00
	Account 6550.124 - Building Site Expenses HVAC Loop Water Treatment Totals	Transactions	1	\$550.00
Account 6550.180 - Building Site Expenses Pest Control/Termite Insp				
100.1301.300.6550.180	Pest control based on trend	1.0000	500.00	500.00
	Account 6550.180 - Building Site Expenses Pest Control/Termite Insp Totals	Transactions	1	\$500.00
Account 6550.220 - Building Site Expenses Security Alarm Monitoring				
100.1301.300.6550.220	Security Alarm based on trend	1.0000	550.00	550.00
	Account 6550.220 - Building Site Expenses Security Alarm Monitoring Totals	Transactions	1	\$550.00
Account 6550.242 - Building Site Expenses Sewage Pump Monitoring				
100.1301.300.6550.242	Sewage Pump Monitoring based on trend	1.0000	550.00	550.00
	Account 6550.242 - Building Site Expenses Sewage Pump Monitoring Totals	Transactions	1	\$550.00
Account 6550.250 - Building Site Expenses Sprinkler Testing				
100.1301.300.6550.250	Sprinkler Testing based on trend	1.0000	3,650.00	3,650.00
	Account 6550.250 - Building Site Expenses Sprinkler Testing Totals	Transactions	1	\$3,650.00
Account 6550.270 - Building Site Expenses Telephone				
100.1301.300.6550.270	Telephone rates increased	1.0000	24,500.00	24,500.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	1	\$24,500.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1301 - Health Department				
Location 300 - Snow Hill Branch				
Account 6550.280 - Building Site Expenses Tipping Fees				
100.1301.300.6550.280	Tipping fees based on trend	1.0000	400.00	400.00
	Account 6550.280 - Building Site Expenses Tipping Fees Totals	Transactions	1	\$400.00
Account 6550.300 - Building Site Expenses Trash Removal				
100.1301.300.6550.300	Trash Removal based on trend	1.0000	1,866.00	1,866.00
	Account 6550.300 - Building Site Expenses Trash Removal Totals	Transactions	1	\$1,866.00
Account 6550.310 - Building Site Expenses Water & Sewer				
100.1301.300.6550.310	Water & Sewer based on trend	1.0000	4,000.00	4,000.00
	Account 6550.310 - Building Site Expenses Water & Sewer Totals	Transactions	1	\$4,000.00
Account 6700.250 - Other Maint. & Svcs Internet Service				
100.1301.300.6700.250	Internet for HVAC Operations installed	1.0000	1,800.00	1,800.00
	Account 6700.250 - Other Maint. & Svcs Internet Service Totals	Transactions	1	\$1,800.00
	Location 300 - Snow Hill Branch Totals	Transactions	20	\$267,895.00
Location 310 - Pocomoke Branch				
Account 6550.040 - Building Site Expenses Cleaning Contract				
100.1301.310.6550.040	Based on Cleaning contract	1.0000	12,094.00	12,094.00
	Account 6550.040 - Building Site Expenses Cleaning Contract Totals	Transactions	1	\$12,094.00
Account 6550.050 - Building Site Expenses Custodial Supplies				
100.1301.310.6550.050	Custodial based on trend	1.0000	50.00	50.00
	Account 6550.050 - Building Site Expenses Custodial Supplies Totals	Transactions	1	\$50.00
Account 6550.060 - Building Site Expenses Electricity				
100.1301.310.6550.060	Electricity based on trend	1.0000	19,000.00	19,000.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$19,000.00
Account 6550.080 - Building Site Expenses Fire Alarm Testing				
100.1301.310.6550.080	Fire Alarm Testing based on trend	1.0000	300.00	300.00
	Account 6550.080 - Building Site Expenses Fire Alarm Testing Totals	Transactions	1	\$300.00
Account 6550.081 - Building Site Expenses Fire Extinguishers				
100.1301.310.6550.081	Fire Extinguishers based on trend	1.0000	100.00	100.00
	Account 6550.081 - Building Site Expenses Fire Extinguishers Totals	Transactions	1	\$100.00
Account 6550.090 - Building Site Expenses General Maintenance Repairs				
100.1301.310.6550.090	General Maintenance Repairs based on trend	1.0000	4,800.00	4,800.00
	Account 6550.090 - Building Site Expenses General Maintenance Repairs Totals	Transactions	1	\$4,800.00
Account 6550.110 - Building Site Expenses Heating Fuel Oil				
100.1301.310.6550.110	Heating Fuel Oil based on trend	1.0000	8,000.00	8,000.00
	Account 6550.110 - Building Site Expenses Heating Fuel Oil Totals	Transactions	1	\$8,000.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1301 - Health Department				
Location 310 - Pocomoke Branch				
Account 6550.124 - Building Site Expenses HVAC Loop Water Treatment				
100.1301.310.6550.124	HVAC Loop Water Treatment based on trend	1.0000	300.00	300.00
	Account 6550.124 - Building Site Expenses HVAC Loop Water Treatment Totals	Transactions	1	\$300.00
Account 6550.180 - Building Site Expenses Pest Control/Termite Insp				
100.1301.310.6550.180	Pest Control based on trend	1.0000	1,000.00	1,000.00
	Account 6550.180 - Building Site Expenses Pest Control/Termite Insp Totals	Transactions	1	\$1,000.00
Account 6550.220 - Building Site Expenses Security Alarm Monitoring				
100.1301.310.6550.220	Security Alarm based on trend	1.0000	300.00	300.00
	Account 6550.220 - Building Site Expenses Security Alarm Monitoring Totals	Transactions	1	\$300.00
Account 6550.270 - Building Site Expenses Telephone				
100.1301.310.6550.270	Telephone based on increase rates	1.0000	5,200.00	5,200.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	1	\$5,200.00
Account 6550.280 - Building Site Expenses Tipping Fees				
100.1301.310.6550.280	Tipping Fees based on trend	1.0000	50.00	50.00
	Account 6550.280 - Building Site Expenses Tipping Fees Totals	Transactions	1	\$50.00
Account 6550.300 - Building Site Expenses Trash Removal				
100.1301.310.6550.300	Trash removal based on trend	1.0000	20.00	20.00
	Account 6550.300 - Building Site Expenses Trash Removal Totals	Transactions	1	\$20.00
Account 6700.250 - Other Maint. & Svcs Internet Service				
100.1301.310.6700.250	Installed internet for HVAC operations	1.0000	2,100.00	2,100.00
	Account 6700.250 - Other Maint. & Svcs Internet Service Totals	Transactions	1	\$2,100.00
	Location 310 - Pocomoke Branch Totals	Transactions	14	\$53,314.00
Location 320 - Berlin Branch				
Account 6550.030 - Building Site Expenses Carpet/VCT Cleaning				
100.1301.320.6550.030	Carpet Cleaning based on trend	1.0000	3,300.00	3,300.00
	Account 6550.030 - Building Site Expenses Carpet/VCT Cleaning Totals	Transactions	1	\$3,300.00
Account 6550.040 - Building Site Expenses Cleaning Contract				
100.1301.320.6550.040	Cleaning contract price increased	1.0000	20,221.00	20,221.00
	Account 6550.040 - Building Site Expenses Cleaning Contract Totals	Transactions	1	\$20,221.00
Account 6550.060 - Building Site Expenses Electricity				
100.1301.320.6550.060	Electricity based on trend	1.0000	26,000.00	26,000.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$26,000.00
Account 6550.080 - Building Site Expenses Fire Alarm Testing				
100.1301.320.6550.080	Fire Alarm based on trend	1.0000	535.00	535.00
	Account 6550.080 - Building Site Expenses Fire Alarm Testing Totals	Transactions	1	\$535.00

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Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1301 - Health Department				
Location 320 - Berlin Branch				
Account 6550.081 - Building Site Expenses Fire Extinguishers				
100.1301.320.6550.081	Fire Extinguishers based on trend	1.0000	175.00	175.00
	Account 6550.081 - Building Site Expenses Fire Extinguishers Totals	Transactions	1	\$175.00
Account 6550.090 - Building Site Expenses General Maintenance Repairs				
100.1301.320.6550.090	General Maintenance Repairs based on trend	1.0000	12,000.00	12,000.00
	Account 6550.090 - Building Site Expenses General Maintenance Repairs Totals	Transactions	1	\$12,000.00
Account 6550.100 - Building Site Expenses Generator Services & Repairs				
100.1301.320.6550.100	Generator Service based on trend	1.0000	5,000.00	5,000.00
	Account 6550.100 - Building Site Expenses Generator Services & Repairs Totals	Transactions	1	\$5,000.00
Account 6550.120 - Building Site Expenses Heating Propane				
100.1301.320.6550.120	Heating Propane based on trend	1.0000	7,500.00	7,500.00
	Account 6550.120 - Building Site Expenses Heating Propane Totals	Transactions	1	\$7,500.00
Account 6550.124 - Building Site Expenses HVAC Loop Water Treatment				
100.1301.320.6550.124	HVAC Water Treatment based on trend	1.0000	650.00	650.00
	Account 6550.124 - Building Site Expenses HVAC Loop Water Treatment Totals	Transactions	1	\$650.00
Account 6550.180 - Building Site Expenses Pest Control/Termite Insp				
100.1301.320.6550.180	Pest Control based on trend	1.0000	400.00	400.00
	Account 6550.180 - Building Site Expenses Pest Control/Termite Insp Totals	Transactions	1	\$400.00
Account 6550.220 - Building Site Expenses Security Alarm Monitoring				
100.1301.320.6550.220	Alarm Monitoring based on trend	1.0000	450.00	450.00
	Account 6550.220 - Building Site Expenses Security Alarm Monitoring Totals	Transactions	1	\$450.00
Account 6550.270 - Building Site Expenses Telephone				
100.1301.320.6550.270	Telephone rate increased	1.0000	10,680.00	10,680.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	1	\$10,680.00
Account 6550.280 - Building Site Expenses Tipping Fees				
100.1301.320.6550.280	Tipping fees based on trend	1.0000	300.00	300.00
	Account 6550.280 - Building Site Expenses Tipping Fees Totals	Transactions	1	\$300.00
Account 6550.300 - Building Site Expenses Trash Removal				
100.1301.320.6550.300	Trash Removal based on trend	1.0000	3,098.00	3,098.00
	Account 6550.300 - Building Site Expenses Trash Removal Totals	Transactions	1	\$3,098.00
Account 6700.250 - Other Maint. & Svcs Internet Service				
100.1301.320.6700.250	Internet for HVAC Operations	1.0000	2,880.00	2,880.00
	Account 6700.250 - Other Maint. & Svcs Internet Service Totals	Transactions	1	\$2,880.00
	Location 320 - Berlin Branch Totals	Transactions	15	\$93,189.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1301 - Health Department				
Location 330 - Ocean City Branch				
Account 6550.030 - Building Site Expenses Carpet/VCT Cleaning				
100.1301.330.6550.030	Carpet cleaning based on trend	1.0000	200.00	200.00
	Account 6550.030 - Building Site Expenses Carpet/VCT Cleaning Totals	Transactions	1	\$200.00
Account 6550.040 - Building Site Expenses Cleaning Contract				
100.1301.330.6550.040	Cleaning contract price increase	1.0000	5,913.00	5,913.00
	Account 6550.040 - Building Site Expenses Cleaning Contract Totals	Transactions	1	\$5,913.00
Account 6550.060 - Building Site Expenses Electricity				
100.1301.330.6550.060	Electricity based on trend	1.0000	3,000.00	3,000.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$3,000.00
Account 6550.080 - Building Site Expenses Fire Alarm Testing				
100.1301.330.6550.080	Fire Alarm Testing based on trend	1.0000	450.00	450.00
	Account 6550.080 - Building Site Expenses Fire Alarm Testing Totals	Transactions	1	\$450.00
Account 6550.081 - Building Site Expenses Fire Extinguishers				
100.1301.330.6550.081	Fire extinguishers based on trend	1.0000	250.00	250.00
	Account 6550.081 - Building Site Expenses Fire Extinguishers Totals	Transactions	1	\$250.00
Account 6550.090 - Building Site Expenses General Maintenance Repairs				
100.1301.330.6550.090	General maintenance based on trend	1.0000	3,000.00	3,000.00
	Account 6550.090 - Building Site Expenses General Maintenance Repairs Totals	Transactions	1	\$3,000.00
Account 6550.120 - Building Site Expenses Heating Propane				
100.1301.330.6550.120	Heating propane based on trend	1.0000	1,550.00	1,550.00
	Account 6550.120 - Building Site Expenses Heating Propane Totals	Transactions	1	\$1,550.00
Account 6550.180 - Building Site Expenses Pest Control/Termite Insp				
100.1301.330.6550.180	Pest control based on trend	1.0000	400.00	400.00
	Account 6550.180 - Building Site Expenses Pest Control/Termite Insp Totals	Transactions	1	\$400.00
Account 6550.220 - Building Site Expenses Security Alarm Monitoring				
100.1301.330.6550.220	Security Alarm Monitoring based on trend	1.0000	300.00	300.00
	Account 6550.220 - Building Site Expenses Security Alarm Monitoring Totals	Transactions	1	\$300.00
Account 6550.270 - Building Site Expenses Telephone				
100.1301.330.6550.270	Telephone rate increased	1.0000	2,900.00	2,900.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	1	\$2,900.00
Account 6550.280 - Building Site Expenses Tipping Fees				
100.1301.330.6550.280	Tipping fees based on trend	1.0000	25.00	25.00
	Account 6550.280 - Building Site Expenses Tipping Fees Totals	Transactions	1	\$25.00
Account 6550.300 - Building Site Expenses Trash Removal				
100.1301.330.6550.300	Trash removal based on trend	1.0000	40.00	40.00
	Account 6550.300 - Building Site Expenses Trash Removal Totals	Transactions	1	\$40.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1301 - Health Department				
Location 330 - Ocean City Branch				
Account 6550.310 - Building Site Expenses Water & Sewer				
100.1301.330.6550.310	Water & Sewer based on trend	1.0000	2,000.00	2,000.00
	Account 6550.310 - Building Site Expenses Water & Sewer Totals	Transactions	1	\$2,000.00
Account 6700.250 - Other Maint. & Svcs Internet Service				
100.1301.330.6700.250	Internet for HVAC Operations	1.0000	2,340.00	2,340.00
	Account 6700.250 - Other Maint. & Svcs Internet Service Totals	Transactions	1	\$2,340.00
	Location 330 - Ocean City Branch Totals	Transactions	14	\$22,368.00
Location 345 - Berlin Dental Clinic				
Account 6550.030 - Building Site Expenses Carpet/VCT Cleaning				
100.1301.345.6550.030	Carpet Cleaning based on trend	1.0000	200.00	200.00
	Account 6550.030 - Building Site Expenses Carpet/VCT Cleaning Totals	Transactions	1	\$200.00
Account 6550.040 - Building Site Expenses Cleaning Contract				
100.1301.345.6550.040	Cleaning contract price increased	1.0000	4,622.00	4,622.00
	Account 6550.040 - Building Site Expenses Cleaning Contract Totals	Transactions	1	\$4,622.00
Account 6550.060 - Building Site Expenses Electricity				
100.1301.345.6550.060	Electricity based on trend	1.0000	8,500.00	8,500.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$8,500.00
Account 6550.080 - Building Site Expenses Fire Alarm Testing				
100.1301.345.6550.080	Fire alarm based on trend	1.0000	450.00	450.00
	Account 6550.080 - Building Site Expenses Fire Alarm Testing Totals	Transactions	1	\$450.00
Account 6550.081 - Building Site Expenses Fire Extinguishers				
100.1301.345.6550.081	Fire extinguishers based on trend	1.0000	20.00	20.00
	Account 6550.081 - Building Site Expenses Fire Extinguishers Totals	Transactions	1	\$20.00
Account 6550.090 - Building Site Expenses General Maintenance Repairs				
100.1301.345.6550.090	General Maintenance based on trend	1.0000	3,000.00	3,000.00
	Account 6550.090 - Building Site Expenses General Maintenance Repairs Totals	Transactions	1	\$3,000.00
Account 6550.120 - Building Site Expenses Heating Propane				
100.1301.345.6550.120	Heating propane based on trend	1.0000	4,600.00	4,600.00
	Account 6550.120 - Building Site Expenses Heating Propane Totals	Transactions	1	\$4,600.00
Account 6550.180 - Building Site Expenses Pest Control/Termite Insp				
100.1301.345.6550.180	Pest control based on trend	1.0000	400.00	400.00
	Account 6550.180 - Building Site Expenses Pest Control/Termite Insp Totals	Transactions	1	\$400.00
Account 6550.220 - Building Site Expenses Security Alarm Monitoring				
100.1301.345.6550.220	Security Alarm based on trend	1.0000	300.00	300.00
	Account 6550.220 - Building Site Expenses Security Alarm Monitoring Totals	Transactions	1	\$300.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund	100 - General Fund			
Department	1301 - Health Department			
Location	345 - Berlin Dental Clinic			
Account	6550.255 - Building Site Expenses Stormwater Utility Fee			
100.1301.345.6550.255	Stormwater utility fee based on trend	1.0000	150.00	150.00
	Account 6550.255 - Building Site Expenses Stormwater Utility Fee Totals	Transactions	1	\$150.00
Account	6550.270 - Building Site Expenses Telephone			
100.1301.345.6550.270	Telephone based on trend	1.0000	5,000.00	5,000.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	1	\$5,000.00
Account	6550.280 - Building Site Expenses Tipping Fees			
100.1301.345.6550.280	Tipping fees based on trend	1.0000	20.00	20.00
	Account 6550.280 - Building Site Expenses Tipping Fees Totals	Transactions	1	\$20.00
Account	6700.250 - Other Maint. & Svcs Internet Service			
100.1301.345.6700.250	Internet for HVAC Operations	1.0000	1,800.00	1,800.00
	Account 6700.250 - Other Maint. & Svcs Internet Service Totals	Transactions	1	\$1,800.00
	Location 345 - Berlin Dental Clinic Totals	Transactions	13	\$29,062.00
Location	700 - School Safety			
Account	7120.350 - Other Non-Matching Expenses School Safety			
100.1301.700.7120.350	School safety other non-matching	1.0000	189,755.00	189,755.00
	Account 7120.350 - Other Non-Matching Expenses School Safety Totals	Transactions	1	\$189,755.00
	Location 700 - School Safety Totals	Transactions	1	\$189,755.00
	Department 1301 - Health Department Totals	Transactions	84	\$12,581,419.00
	Fund 100 - General Fund Totals	Transactions	84	\$12,581,419.00
	EXPENSES Totals	Transactions	84	\$12,581,419.00
	Grand Totals	Transactions	84	\$12,581,419.00



Worcester County

HEALTH DEPARTMENT

P.O. Box 249 • Snow Hill, Maryland 21863-0249
www.worcesterhealth.org

Snow Hill (Main Office)
410-632-1100
Fax 410-632-0906

Rebecca L. Jones, RN, BSN, MSN
Health Officer

MEMORANDUM

To: Weston Young, Chief Administrative Officer

Kim Reynolds, Budget Officer

From: Rebecca Jones, Health Officer *RJ*

Date: January 21, 2025

RE: FY2026 Budget Request

CC: Emily Kosmicki, Fiscal Chief *EK*

Heather Barton, Director of Administrative Services *HB*

Enclosed is the FY2026 Budget Request for the Health Department. This request is an overall increase of \$420,924, resulting in a 6.9% increase from the FY2025 approved budget.

Additionally, I would like to bring the following items to your attention. Based on the Governor's FY2026 drafted budget we have included the following items:

- 1) 1% COLA totaling \$50,202
- 2) One step totaling \$49,701
- 3) Personnel adjustments and increased fringe rate totaling \$212,172
- 4) Addition of 1 FTEs totaling \$61,106

Again this year, the Dental Clinic is included in the budget and all expenditures are offset by the Dental Clinic operations, which are reflected in the Revenue Budget.

DEPARTMENT BUDGET SUMMARY					
Department or Agency:	Health Department	Department Number:	1301		
Fund: 100	General Fund	Function:	Health & Hospitals		
Mission Statement:					
To promote health, well being and a safe, inclusive community for all. The Health Department does this by supporting health and wellness for all who live, work, visit, and play in Worcester County.					
PROGRAM SERVICES: (STATISTICS)					
• FY24 Client Services Total: 100,253 compared to FY23 Client Services Total 84,409 which is a 16% increase from the previous year					
• FY24 Client Services By Location: Berlin - 27,512; Snow Hill - 33,405; WACS - 12,740; Dental - 8,295; Pocomoke - 6,197; MAP - 10,488; Other- 1,616					
• FY24 Client Services By Program: Community Health Nursing - 17,464; Case Management - 4,598; Mental Health - 53,728; Substance Abuse - 14,638; Prevention - 44; Dental - 8,295; Other - 1,486					
• FY24 Environmental Health Inspections: Food Services Facilities Field Visits (re-inspections, outbreak/complaint investigations, temporary food services facilities; etc.) - 1,498; Pool/Spa - 2,108; Body Piercing - 69; Investigations - Rabies/Animal Bites - 293; General Nuisance - 10; Home Assessments - 5; Pet Stores - 2					
• FY24 County Employee Immunizations - 5					
Statistical Data:					
Description of Statistical Data	Actual FY2023	Actual FY2024	Estimate FY2025	Estimate FY2026	
Environmental Health	3,451	3,985	4,500	4,500	
Community Nursing	14,085	17,464	15,500	18,000	
BH	56,080	72,964	70,000	75,000	
Administration (Vital Records)	3,052	3,870	4,090	4,000	
Dental	9,065	8,295	12,000	8,500	
Expenditures:					
Expenditure Category	Actual FY2023	Actual FY2024	Amended Budget FY2025	Budget Request FY2026	% Change
Personnel Services					0.0%
Supplies & Materials					0.0%
Maintenance & Services	384,532	386,341	458,116	468,328	2.2%
Other Charges	5,051,862	5,221,791	5,658,743	12,057,043	113.1%
Interfund Charges					0.0%
Capital Outlay				56,048	100.0%
Debt Service					0.0%
Total	\$ 5,436,394	\$ 5,608,132	\$ 6,116,859	\$ 12,581,419	105.7%

Revenue:					
Revenue Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Health Permits	415,916	436,237	426,915	426,915	0.0%
Dental Program Reimb	37,170	25,143	16,721	16,721	0.0%
Total	\$ 453,086	\$ 461,380	\$ 443,636	\$ 443,636	0.0%
Staffing (Full Time Equivalent):					
Position Title:	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
No County Positions	45.9	43.4	41.9	42.9	2.4%
Total	45.9	43.4	41.9	42.9	0.0
Summary of Significant Budget Increase/Decreases					
Description of Increase/Decrease				\$ Increase/ Decrease	% Inc/(Dec)
This budget represents a 6.9% increase over the FY25 budget and is reflective of the proposed FY26 Governor's drafted budget which includes a 1% COLA and one step for all employees. Hold \$5.6m for unknown CORE Funding Requests				\$ 6,464,560	105.7%
Contact Information					
Name:	Rebecca Jones	Address 1:	P.O. Box 249		
Title:	Health Officer	Address 2:	6040 Public Landing Rd		
Email:	rjones@maryland.gov	City/State:	Snow Hill, Maryland		
Telephone:	410 632-1100	Zip Code:	21863		

Worcester County Health Department						
Operating Budget - Matching Funds	FY2026	FY2025	FY2024	FY2023	FY2022	FY2021
	Request	Request	Approved	Approved	Approved	Approved
Professional & Consultant	35,000	35,000	35,000	35,000	35,000	35,000
Telephone	60,000	60,000	60,000	60,000	60,000	60,000
Postage	20,000	20,000	20,000	20,000	20,000	20,000
Vehicle Mileage	10,000	10,000	10,000	10,000	10,000	10,000
Gas & Oil	40,000	40,000	40,000	40,000	40,000	40,000
Vehicle Repair & Maintenance	30,000	30,000	30,000	30,000	30,000	30,000
Vehicle Insurance	3,500	3,500	3,500	3,500	3,500	3,500
Equipment Repairs	6,000	6,000	6,000	6,000	6,000	6,000
Service Contracts, Equipment	41,800	41,800	41,800	41,800	41,800	41,800
Legal Fee	100	100	100	100	100	100
STD Clinic	5,000	5,000	5,000	5,000	5,000	5,000
Office & Other Supplies	35,000	35,000	35,000	35,000	35,000	35,000
Clinical Supplies	23,680	23,680	23,680	23,680	23,680	23,680
Drug, Chemicals & Medicine	95,000	95,000	95,000	95,000	95,000	95,000
Continuing Education	2,000	2,000	2,000	2,000	2,000	2,000
Sub/Dues/Rental	1,000	1,000	1,000	1,000	1,000	1,000
Other Insurance	500	500	500	500	500	500
Workman's Comp	22,000	22,000	22,000	22,000	22,000	22,000
Printing	2,500	2,500	2,500	2,500	2,500	2,500
Total Operating Costs	433,080	433,080	433,080	433,080	433,080	433,080
Note: This Budget page is included in Matching Funds to the Health Department, account 100.1301.200.7130.020						

Worcester County Health Department					
Budget Comparison Report					
	Request		Approved		Approved
	FY2026		FY2025		FY2024
Administrative					
Non-Matching					
Administrative Expenses	0		0		0
Legal Advertisements	2,500		2,500		2,500
Ocean City	19,980		19,860		18,860
On Call	26,468		26,468		26,468
Total Non-Matching		48,948		48,828	47,828
Matching					
Salaries and Benefits	5,787,760		5,414,580		4,944,563
Operating Expenses	433,080		433,080		433,080
Less Collections			-425,000		-192,000
Total Matching		6,220,840		5,422,660	5,185,643
Building Maintenance and Service		465,828		455,616	435,370
Capital Equipment (Vehicles)		56,048			
Safer Schools		189,755		189,755	189,755
Less Collections		-443,636			
Total Budget		6,537,783		6,116,859	5,858,596

**Worcester County
Vehicle Request Form
FY 2026**

Department/Agency Name: Health Department
Department No. 100.1301

#	New key (N) or Replacement key (R)	VEHICLE TO BE REPLACED								VEHICLE REQUEST			
		Serial Number	Model Year	Make of Vehicle	Model of Vehicle	Tag #	Actual Odometer Reading Jan. 2025	Estimated Odometer Reading 6/30/2025	Estimated Annual Maintenance & Repair	Vehicle Replacement Type	Vehicle Replacement Size	Estimated Vehicle Purchase Price *	Proposed Use
1.	Replacement	2D8HN44EX9R590469	2009	Dodge	Caravan	SG29054	182,313	182,313		Chevy Equinox	Mid-Size SUV	\$28,024	Official business activities
2.	Replacement	1GCCS145728176955	2002	Chevrolet	S-10	SG29074	195,694	195,694		Chevy Equinox	Mid-Size SUV	\$28,024	Official business activities
3.													
4.													
5.													
6.													
7.													
8.													
9.													
10.													
Total this page									\$0			\$56,048	

Notes: We are requesting to replace two vehicles that have aged out in years and mileage.

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

Health Department FY26 Added Requests

	FY24 Approved	FY25 Approved	FY26 Request
FY24- We are requesting financial support for 4.5% COLA	\$160,736		
FY24- We are requesting financial support for 2% COLA	\$58,201		
FY24- Nursing series one grade increase ASR (Annual Salary Review)	\$56,532		
FY24- Financial support for 1 longevity step for FTE's with continuous service since 06/30/2018	\$53,631		
FY24- Reduction of 2.5 FTE's	-\$238,177		
FY25- We are requesting financial support for a 3% COLA		\$143,426	
FY25- We are requesting financial support for one step for 41.9 FTE's		\$58,221	
FY25- We are requesting financial support for one longevity step for FTE's with continuous service since 06/30/2019, effective 01/01/2025		\$57,776	
FY25- Environmental health series two grade increase ASR (Annual Salary Review)		\$107,220	
FY25- Personnel adjustments and increased fringe rate		\$200,912	
FY25- Reduction of 1.5 FTE's		-\$338,619	
FY26 - We are requesting financial support for a 1% COLA			\$50,202
FY26 - We are requesting financial support for one step for 42.9 FTE's			\$49,701
FY26 - Personnel adjustments and increased fringe rate			\$212,172
FY26 - Addition of 1 FTE			\$61,106
Total Variance in Personnel's Budget	\$90,923	\$228,937	\$373,181
FY24- Increase in yearly Ocean City Apartment lease	\$3,020		
FY25- Increase in annual cleaning contract		\$3,996	
FY25- Increase in vendor telephone rate		\$5,330	
FY25- County installed private internet provider necessary for HVAC operations		\$10,920	
FY26 - Increase in yearly Ocean City apartment lease & cleaning contract			\$120
FY26 - Increase in annual cleaning contract			\$1,352
FY26 - Increase in vendor rate for elevator testing			\$900
FY26 - Increase in rate for generator fuel oil			\$550
FY26 - Added cleaning service for Automatic Transfer Switch & increase in material costs			\$6,000
FY26 - Increased rate for security alarm monitoring			\$325
FY26 - Increased rate for trash removal			\$1,764
FY26 - Increased rate for electricity			\$3,921
FY26 - Increased pest control services			\$850
FY26 - Increase in Stormwater Utility Fee			\$50
FY26 - Increase in heating propane			\$500
FY26 - Increase in telephone			\$2,000
FY26 - Decrease in general maintenance repair services			-\$7,000
FY26 - Decrease in carpet cleaning services			-\$1,000
Total Variance in Building Expenses	\$3,020	\$20,246	\$10,332
Total Variance Overall Health Department	\$93,943	\$249,183	\$383,513

1302 MOSQUITO CONTROL DEPARTMENT				
Department Revenue and Expenditure Summary				
Revenues:				
Revenue Category	Adopted Budget FY2025	Budget Requested FY2026	\$ Variance	% Variance
Charges for Services	\$ 45,000	\$ 45,000	\$ -	0.0%
State Grants/Revenues	\$ -	\$ -	\$ -	0.0%
Other Grants	\$ -	\$ -	\$ -	0.0%
Total	\$ 45,000	\$ 45,000	\$ -	0.0%
Expenditures:				
Expenditure Category	Adopted Budget FY2025	Budget Request FY2026	\$ Variance	% Variance
Personnel Services	\$ 99,306	\$ 110,102	\$ 10,796	10.9%
Supplies & Materials	3,325	3,505	\$ 180	5.4%
Maintenance & Services	29,750	31,335	\$ 1,585	5.3%
Other Charges	95,200	151,540	\$ 56,340	59.2%
Capital Outlay	0	0	\$ -	0.0%
Total	\$ 227,581	\$ 296,482	\$ 68,901	30.3%
			\$ Increase/ Decrease	% Inc/(Dec)
Budget variance: Expenditures increase rising cost of state mosquito control program.			\$ 68,901	30.3%

Revenues			1302 Mosquito Control Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund										
REVENUES										
Department: 1302 - Mosquito Control										
<i>CHG SVC - Charges for Services</i>										
	5115	Mosquito Control Charges	45,000.00	45,000.00	45,000.00	0.00	0%	48,919.00	42,201.00	
<i>Account Total: CHG SVC - Charges for Services</i>			\$45,000.00	\$45,000.00	\$45,000.00	\$0.00	0%	\$48,919.00	\$42,201.00	
Department Total: 1302 - Mosquito Control			\$45,000.00	\$45,000.00	\$45,000.00	\$0.00	0%	\$48,919.00	\$42,201.00	

Expenditures			1302 Mosquito Control Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund										
EXPENSES										
Department: 1302 - Mosquito Control										
PERS SVCS - Personnel Services										
	6000.100	Personnel Services Salaries	79,377.00	70,608.00	70,608.00	8,769.00	12%	34,050.04	67,665.04	
	6000.400	Personnel Services Overtime Pay	0.00	1,000.00	1,000.00	(1,000.00)	-100%	0.00	0.00	
	6010.020	Benefits Contingency	31.00	31.00	31.00	0.00	0%	0.00	0.00	
	6010.025	Benefits Deferred Comp Match	1,000.00	1,000.00	1,000.00	0.00	0%	0.00	0.00	
	6010.030	Benefits Hospitalization Insurance	7,550.00	7,550.00	7,550.00	0.00	0%	3,650.66	0.00	
	6010.050	Benefits Retirement	10,541.00	8,452.00	8,452.00	2,089.00	25%	0.00	0.00	
	6010.060	Benefits Social Security Taxes	6,073.00	5,403.00	5,403.00	670.00	12%	2,601.05	0.00	
	6010.070	Benefits Unemployment Insurance	31.00	31.00	31.00	0.00	0%	0.00	0.00	
	6010.090	Benefits Workmans Compensation Ins	1,561.00	1,073.00	1,073.00	488.00	45%	942.00	0.00	
	6010.120	Benefits Long Term Disability	117.00	116.00	116.00	1.00	1%	0.00	0.00	
	6010.130	Benefits Life Insurance	133.00	131.00	131.00	2.00	2%	0.00	0.00	
	6010.140	Benefits FSA & PSA Admin and EAP Program	143.00	142.00	142.00	1.00	1%	24.45	0.00	
	6010.150	Benefits Retirement Administration Fee	150.00	148.00	148.00	2.00	1%	32.10	0.00	
	6010.900	Benefits OPEB contribution	3,395.00	3,621.00	3,621.00	(226.00)	-6%	1,810.50	0.00	
Account Total: PERS SVCS - Personnel Services			\$110,102.00	\$99,306.00	\$99,306.00	\$10,796.00	11%	\$43,110.80	\$67,665.04	
SUPP & MAT - Supplies & Materials										
	6100.080	Administrative Expense Copier Supplies	100.00	100.00	100.00	0.00	0%	0.00	0.00	
	6100.100	Administrative Expense Dues, Licenses & Subscriptions	100.00	100.00	100.00	0.00	0%	0.00	0.00	
	6100.190	Administrative Expense Office Supplies	300.00	300.00	300.00	0.00	0%	239.23	259.20	
	6110.245	Supplies & Equipment Mobile Phones	525.00	525.00	525.00	0.00	0%	212.86	509.03	
	6110.280	Supplies & Equipment Office Furniture	0.00	0.00	0.00	0.00	N/A	0.00	159.00	
	6110.340	Supplies & Equipment Safety Program Equipment	1,000.00	1,000.00	1,000.00	0.00	0%	0.00	890.68	
	6110.420	Supplies & Equipment Tools & Supplies	500.00	500.00	500.00	0.00	0%	0.00	12.33	
	6130.010	Equipment Maintenance Copier Lease	480.00	300.00	300.00	180.00	60%	114.80	318.87	
	6150.050	Uniforms & Personal Equipment Uniforms	500.00	500.00	500.00	0.00	0%	415.59	499.17	
Account Total: SUPP & MAT - Supplies & Materials			\$3,505.00	\$3,325.00	\$3,325.00	\$180.00	5%	\$982.48	\$2,648.28	
MAINT & SVCS - Maintenance & Services										
	6540.020	Vehicle Operating Expenses Fuel - WC Fleet	12,500.00	12,500.00	12,500.00	0.00	0%	4,731.62	9,686.40	
	6540.030	Vehicle Operating Expenses Vehicle Maintenance	4,500.00	4,000.00	4,000.00	500.00	13%	795.91	3,554.62	
	6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	2,000.00	2,000.00	2,000.00	0.00	0%	0.00	1,261.00	
	6540.060	Vehicle Operating Expenses Vehicle Equipment	1,440.00	0.00	0.00	1,440.00	N/A	0.00	0.00	This is a new account for vehicle tracking services of our spray trucks to ensure their locations.
	6550.050	Building Site Expenses Custodial Supplies	300.00	200.00	200.00	100.00	50%	208.09	268.83	
	6550.060	Building Site Expenses Electricity	3,500.00	3,500.00	3,500.00	0.00	0%	432.53	2,672.36	
	6550.080	Building Site Expenses Fire Alarm Testing	325.00	325.00	325.00	0.00	0%	0.00	0.00	

Expenditures			1302 Mosquito Control Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
	6550.081	Building Site Expenses Fire Extinguishers	150.00	150.00	150.00	0.00	0%	0.00	35.00	
	6550.090	Building Site Expenses General Maintenance Repairs	5,500.00	5,500.00	5,500.00	0.00	0%	1,251.57	3,127.93	
	6550.220	Building Site Expenses Security Alarm Monitoring	1,020.00	975.00	975.00	45.00	5%	255.00	0.00	
	6550.270	Building Site Expenses Telephone	0.00	500.00	500.00	(500.00)	-100%	0.00	500.59	
	6550.280	Building Site Expenses Tipping Fees	100.00	100.00	100.00	0.00	0%	0.00	62.00	
Account Total: MAINT & SVCS - Maintenance & Services			\$31,335.00	\$29,750.00	\$29,750.00	\$1,585.00	5%	\$7,674.72	\$21,168.73	
OTHR CHGS - Other Charges										
	7000.040	Travel, Training & Expense Continuing Education/Certificati	500.00	200.00	200.00	300.00	150%	75.00	75.00	
	7120.030	Other Non-Matching Expenses Appropriation for Mosquito Cont.	151,040.00	95,000.00	95,000.00	56,040.00	59%	0.00	91,257.76	Increased to account for inflationary State of Maryland fees and charges. This accounts for ground spraying operations for adulticide, Larvicide surveillance operations and testing and air spray for disease suppression.
Account Classification Total: OTHR CHGS - Other Charges			\$151,540.00	\$95,200.00	\$95,200.00	\$56,340.00	59%	\$75.00	\$91,332.76	
CAP EQ - Capital Equipment										
	9010.010	Capital Equipment New Vehicles	0.00	0.00	0.00	0.00	N/A	0.00	30,730.94	
Account Classification Total: CAP EQ - Capital Equipment			\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	\$30,730.94	
Department Total: 1302 - Mosquito Control			\$296,482.00	\$227,581.00	\$227,581.00	\$68,901.00	30%	\$51,843.00	\$213,545.75	

Expense Budget Transaction Report

1302

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1302 - Mosquito Control				
Account 6100.080 - Administrative Expense Copier Supplies				
100.1302.6100.080	copier toner supplies	1.0000	100.00	100.00
	Account 6100.080 - Administrative Expense Copier Supplies Totals	Transactions	1	\$100.00
Account 6100.100 - Administrative Expense Dues, Licenses & Subscriptions				
100.1302.6100.100	Public Health License Renewals	1.0000	100.00	100.00
	Account 6100.100 - Administrative Expense Dues, Licenses & Subscriptions Totals	Transactions	1	\$100.00
Account 6100.190 - Administrative Expense Office Supplies				
100.1302.6100.190	Various Office supplies to support the program	1.0000	300.00	300.00
	Account 6100.190 - Administrative Expense Office Supplies Totals	Transactions	1	\$300.00
Account 6110.245 - Supplies & Equipment Mobile Phones				
100.1302.6110.245	Mosquito Control Foreman cellular telephone	12.0000	43.75	525.00
	Account 6110.245 - Supplies & Equipment Mobile Phones Totals	Transactions	1	\$525.00
Account 6110.340 - Supplies & Equipment Safety Program Equipment				
100.1302.6110.340	Various Safety equipment and supplies required by program	1.0000	1,000.00	1,000.00
	Account 6110.340 - Supplies & Equipment Safety Program Equipment Totals	Transactions	1	\$1,000.00
Account 6110.420 - Supplies & Equipment Tools & Supplies				
100.1302.6110.420	Tools and supplies to effectively maintain program equipment	1.0000	500.00	500.00
	Account 6110.420 - Supplies & Equipment Tools & Supplies Totals	Transactions	1	\$500.00
Account 6130.010 - Equipment Maintenance Copier Lease				
100.1302.6130.010	Program copier/fax/printer combination unit	12.0000	40.00	480.00
	Account 6130.010 - Equipment Maintenance Copier Lease Totals	Transactions	1	\$480.00
Account 6150.050 - Uniforms & Personal Equipment Uniforms				
100.1302.6150.050	Employee uniform and shoe allowance	1.0000	500.00	500.00
	Account 6150.050 - Uniforms & Personal Equipment Uniforms Totals	Transactions	1	\$500.00
Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet				
100.1302.6540.020	fuel charges for all vehicles and spray units	1.0000	12,500.00	12,500.00
	Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet Totals	Transactions	1	\$12,500.00
Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance				
100.1302.6540.030	Maintenance charges for county vehicles	1.0000	4,500.00	4,500.00
	Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance Totals	Transactions	1	\$4,500.00
Account 6540.045 - Vehicle Operating Expenses Vehicle Repairs Outside				
100.1302.6540.045	Repair account for external repair services/vehicle body damage	1.0000	2,000.00	2,000.00
	Account 6540.045 - Vehicle Operating Expenses Vehicle Repairs Outside Totals	Transactions	1	\$2,000.00
Account 6540.060 - Vehicle Operating Expenses Vehicle Equipment				
100.1302.6540.060	Spray Vehicle Tracking System, 6 vehicles	6.0000	240.00	1,440.00
	Account 6540.060 - Vehicle Operating Expenses Vehicle Equipment Totals	Transactions	1	\$1,440.00

Expense Budget Transaction Report

1302

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1302 - Mosquito Control				
Account 6550.050 - Building Site Expenses Custodial Supplies				
100.1302.6550.050	Building Custodial supplies	1.0000	300.00	300.00
	Account 6550.050 - Building Site Expenses Custodial Supplies Totals	Transactions	1	\$300.00
Account 6550.060 - Building Site Expenses Electricity				
100.1302.6550.060	Building electricity	1.0000	3,500.00	3,500.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$3,500.00
Account 6550.080 - Building Site Expenses Fire Alarm Testing				
100.1302.6550.080	Annual fire alarm system testing for the building.	1.0000	325.00	325.00
	Account 6550.080 - Building Site Expenses Fire Alarm Testing Totals	Transactions	1	\$325.00
Account 6550.081 - Building Site Expenses Fire Extinguishers				
100.1302.6550.081	annual fire extinguisher testing and recertification	1.0000	150.00	150.00
	Account 6550.081 - Building Site Expenses Fire Extinguishers Totals	Transactions	1	\$150.00
Account 6550.090 - Building Site Expenses General Maintenance Repairs				
100.1302.6550.090	General building repairs and unforeseen issues	1.0000	5,500.00	5,500.00
	Account 6550.090 - Building Site Expenses General Maintenance Repairs Totals	Transactions	1	\$5,500.00
Account 6550.220 - Building Site Expenses Security Alarm Monitoring				
100.1302.6550.220	Monitoring service for Burglar and Fire alarms	12.0000	85.00	1,020.00
	Account 6550.220 - Building Site Expenses Security Alarm Monitoring Totals	Transactions	1	\$1,020.00
Account 6550.280 - Building Site Expenses Tipping Fees				
100.1302.6550.280	Trash removal. landfill charges	1.0000	100.00	100.00
	Account 6550.280 - Building Site Expenses Tipping Fees Totals	Transactions	1	\$100.00
Account 7000.040 - Travel, Training & Expense Continuing Education/Certificati				
100.1302.7000.040	General Pest Control 7A Certification	1.0000	150.00	150.00
100.1302.7000.040	Required CEU's for Public Health licenses	1.0000	200.00	200.00
100.1302.7000.040	Rodent Control 7D Certification	1.0000	150.00	150.00
	Account 7000.040 - Travel, Training & Expense Continuing Education/Certificati Totals	Transactions	3	\$500.00
Account 7120.030 - Other Non-Matching Expenses Appropriation for Mosquito Cont.				
100.1302.7120.030	State Fees and annual payment. Increased for inflationary costs	1.0000	151,040.00	151,040.00
	Account 7120.030 - Other Non-Matching Expenses Appropriation for Mosquito Cont. Totals	Transactions	1	\$151,040.00
	Department 1302 - Mosquito Control Totals	Transactions	23	\$186,380.00
	Fund 100 - General Fund Totals	Transactions	23	\$186,380.00
	EXPENSES Totals	Transactions	23	\$186,380.00
	Grand Totals	Transactions	23	\$186,380.00

DEPARTMENT BUDGET SUMMARY

Department or Agency:	Public Works - Mosquito Control	Department Number:	1302
Fund: 100	General Fund	Function:	Public Works

Mission Statement:

Mosquito Control's mission is to work jointly with the State of Maryland-Department of Agriculture to effectively monitor and abate mosquitos in an effective manner to protect the County's residents and animals from exposure to disease that is transmitted by the insects.

PROGRAM SERVICES: (STATISTICS)

- Worcester County assists the State of Maryland with Larvicide efforts that are employed from early spring through late fall to reduce and potentially eliminate the mosquito larvae that breed in drainage ditches and areas where there is standing water.
- Joint operations between the State of Maryland & Worcester County provide spring through fall surveillance and abatement of mosquitoes for approximately 500 individual participants in rural residential locations throughout Worcester County. 27 Businesses, Worcester County Parks and 100% Payors are incorporated into the overall distribution of treatment. The Worcester County Mosquito Control program utilizes 6 vehicles/trucks with bed-mounted ULV sprayers driven by temporary State employees who are supervised by a County Mosquito Foreman. Vehicle #6 is for larvicide surveillance and treatment.
- Street Spraying/Adulticide efforts are facilitated by the State of Maryland to abate air-borne mosquitos that collect in Towns and Home Owner's Associations. The County and State also respond to special event requests and employ the County's Mosquito Control Foreman, the temporary staff and the vehicles equipped with ULV sprayers to complete the requests.
- The State of Maryland & Worcester County provide joint oversight of financial reporting, collection of revenue, laboratory testing and daily operations to provide an effective mosquito mitigation program.

Statistical Data:

Description of Statistal Data	Actual FY2023	Actual FY2024	Estimate FY2025	Estimate FY2026
Homeowner Associations	29	23	30	30
Individual Homeowner Participants	493	465	500	500
Business Participants	26	27	27	27

Expenditures:

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Personnel Services	\$62,078	\$67,665	\$99,306	\$110,102	11%
Supplies & Materials	3,015	2,648	3,325	3,505	5%
Maintenance & Services	21,853	21,169	29,750	31,335	5%
Other Charges	59,140	91,333	95,200	151,540	59%
Capital Outlay	0	30,371			0%
Debt Service	0	0	0	0	0%
Total	\$ 146,086	\$ 213,186	\$ 227,581	\$ 296,482	30.3%

DEPARTMENT BUDGET SUMMARY					
Department or Agency:	Public Works - Mosquito Control	Department Number:	1302		
Fund: 100	General Fund	Function:	Public Works		
Staffing (Full Time Equivalent):					
Position Title	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Mosquito Control Foreman	1.0	1.0	1.0	1.0	0%
Mosquito Control Foreman Trainee	1.0	0.0	0.0	0.0	0%
Total	2.0	1.0	1.0	1.0	0%
Summary of Significant Budget Increase/Decreases					
Description of Increase/Decrease				\$ Increase/ Decrease	% Inc/(Dec)
The budget increase is accounting for inflationary trends and charges.				\$ 68,901	30%
Contact Information					
Name:	Michael Hutchinson	Address 1:	6149 Timmons Road		
Title:	Maintenance Division Superintendent	Address 2:	6113 Timmons Road		
Email:	mhutchinson@co.worcester.md.us	City/State:	Snow Hill, MD		
Telephone:	410.632.3766	Zip Code:	21863		

Worcester County	Completed By:	Michael Hutchinson		Date:	12/19/2024	
Subsidiary	Vehicle Identification #	Make	Year	Model	Mileage	Driver
Mosquito Control - #1	1GCHSBEA6J1182793	Chevrolet	2018	Colorado	55,007	STATE DRIVER TBD
Mosquito Control - #2	1GCHSBEAXJ1183400	Chevrolet	2018	Colorado	47,551	STATE DRIVER TBD
Mosquito Control - #3	1GCHSBEA7K1212272	Chevrolet	2019	Colorado	35,323	STATE DRIVER TBD
Mosquito Control - #4	1GCHSBEA7J1179921	Chevrolet	2018	Colorado	47,577	STATE DRIVER TBD
Mosquito Control - #5	1GCHSBEA3K1212611	Chevrolet	2019	Colorado	46,354	STATE DRIVER TBD
Mosquito Control - #6	3C6JR6DG2PG647694	Dodge	2023	Ram 1500 Pickup	9,509	STATE DRIVER TBD
Mosquito Control - #7	1FTFX1E59NFB73911	Ford	2022	F150 Pickup Truck	23,133	LAWRENCE
				Average Mileage *	37,779	
				Usable Vehicles *	7	

1401 COMMISSION ON AGING				
Department Revenue and Expenditure Summary				
Revenues:				
Revenue Category	Adopted Budget FY2025	Budget Requested FY2026	\$ Variance	% Variance
Federal Grants/Revenues	\$ -	\$ -	\$ -	0.0%
State Grants/Revenues	\$ 172,975	\$ 176,000	\$ 3,025	1.7%
Other Grants	\$ -	\$ -	\$ -	0.0%
Total	\$ 172,975	\$ 176,000	\$ 3,025	1.7%
Expenditures:				
Expenditure Category	Adopted Budget FY2025	Budget Request FY2026	\$ Variance	% Variance
Personnel Services	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	174,975	178,000	\$ 3,025	1.7%
Maintenance & Services	195,600	203,700	\$ 8,100	4.1%
Other Charges	1,405,730	1,581,537	\$ 175,807	12.5%
Capital Outlay	0	104,600	\$ 104,600	100.0%
Total	\$ 1,776,305	\$ 2,067,837	\$ 291,532	16.4%
			\$ Increase/ Decrease	% Inc/(Dec)
Budget variance: Expenditure increase in personnel costs which include COLA & Step, Health insurance increase & request to fund local share of 2 buses and 1 van.			\$ 288,507	16.2%

Revenues			1401 Commission on Aging Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund										
REVENUES										
Department: 1401 - Commission on Aging										
Location: 200 - Administration										
<i>INTGOV ST - Intergovernmental - State Revenues</i>										
	5688	MD Dept of Aging Grant	45,000.00	46,000.00	46,000.00	(1,000.00)	-2%	15,101.00	60,814.00	Decrease in SCOF Grant funding
	5690	SSTAP Grant	131,000.00	126,975.00	126,975.00	4,025.00	3%	0.00	126,975.00	Increase in SSTAP funding
<i>Account Total: INTGOV ST - Intergovernmental - State Revenues</i>			\$176,000.00	\$172,975.00	\$172,975.00	\$3,025.00	2%	\$15,101.00	\$187,789.00	
Department Total: 1401 - Commission on Aging			\$176,000.00	\$172,975.00	\$172,975.00	\$3,025.00	2%	\$15,101.00	\$187,789.00	

Expenditures			1401 Commission on Aging Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
EXPENSES										
Department: 1401 - Commission on Aging										
Location: 200 - Administration										
SUPP & MAT - Supplies & Materials										
	6110.295	Supplies & Equipment Program Supplies and Equipment	2,000.00	2,000.00	2,000.00	0.00	0%	1,500.00	1,800.00	
	6160.065	Grant Programs Md Dept of Aging	45,000.00	46,000.00	46,000.00	(1,000.00)	-2%	15,101.00	60,814.00	Decrease in SCOF Grant funding
	6160.142	Grant Programs SSTAP	131,000.00	126,975.00	126,975.00	4,025.00	3%	95,231.25	126,975.00	Increase in SSTAP Grant funding
Account Total: SUPP & MAT - Supplies & Materials			\$178,000.00	\$174,975.00	\$174,975.00	\$3,025.00	2%	\$111,832.25	\$189,589.00	
MAINT & SVCS - Maintenance & Services										
	6540.020	Vehicle Operating Expenses Fuel - WC Fleet	0.00	0.00	0.00	0.00	N/A	0.00	3,600.00	
	6540.030	Vehicle Operating Expenses Vehicle Maintenance	0.00	0.00	0.00	0.00	N/A	0.00	1,800.00	
	6550.140	Building Site Expenses Internet Access	0.00	0.00	0.00	0.00	N/A	0.00	400.00	
Account Total: MAINT & SVCS - Maintenance & Services			\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	\$5,800.00	
OTHR CHGS - Other Charges										
	7000.070	Travel, Training & Expense Expense Allowance	7,300.00	7,000.00	7,000.00	300.00	4%	5,250.00	7,000.00	
	7140.010	Commission on Aging Appropriatio Aging Audit	8,800.00	8,400.00	8,400.00	400.00	5%	6,300.00	1,000.00	
	7140.020	Commission on Aging Appropriatio Aging Insurance	4,800.00	4,600.00	4,600.00	200.00	4%	3,450.00	0.00	
	7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	405,200.00	410,800.00	410,800.00	(5,600.00)	-1%	328,215.00	410,800.00	Reduction in salary due to retirements
	7170.010	Benefits & Insurance Allowance for COLA	228,505.00	79,830.00	79,830.00	148,675.00	186%	0.00	0.00	Step increase, 12% insurance increase, and COLA
Account Classification Total: OTHR CHGS - Other Charges			\$654,605.00	\$510,630.00	\$510,630.00	\$143,975.00	28%	\$343,215.00	\$418,800.00	
Location Total: 200 - Administration			\$832,605.00	\$685,605.00	\$685,605.00	\$147,000.00	21%	\$455,047.25	\$614,189.00	
Location: 300 - Snow Hill Branch										
MAINT & SVCS - Maintenance & Services										
	6550.030	Building Site Expenses Carpet/VCT Cleaning	7,000.00	7,000.00	7,000.00	0.00	0%	8,482.40	0.00	
	6550.040	Building Site Expenses Cleaning Contract	22,700.00	21,800.00	21,800.00	900.00	4%	8,912.82	21,336.42	
	6550.050	Building Site Expenses Custodial Supplies	2,100.00	2,000.00	2,000.00	100.00	5%	1,742.13	2,680.31	
	6550.060	Building Site Expenses Electricity	25,700.00	24,800.00	24,800.00	900.00	4%	18,600.00	24,000.00	
	6550.080	Building Site Expenses Fire Alarm Testing	400.00	400.00	400.00	0.00	0%	0.00	376.67	
	6550.081	Building Site Expenses Fire Extinguishers	200.00	200.00	200.00	0.00	0%	125.00	306.00	
	6550.085	Building Site Expenses Generator Fuel Oil	0.00	0.00	0.00	0.00	N/A	0.00	1,891.51	
	6550.090	Building Site Expenses General Maintenance Repairs	8,300.00	8,000.00	8,000.00	300.00	4%	6,134.15	8,602.92	
	6550.100	Building Site Expenses Generator Services & Repairs	600.00	600.00	600.00	0.00	0%	225.00	450.00	
	6550.120	Building Site Expenses Heating Propane	20,800.00	20,000.00	20,000.00	800.00	4%	15,000.00	20,000.00	
	6550.140	Building Site Expenses Internet Access	3,400.00	3,400.00	3,400.00	0.00	0%	2,550.00	1,200.00	
	6550.180	Building Site Expenses Pest Control/Termite Insp	200.00	200.00	200.00	0.00	0%	292.00	340.80	

Expenditures			1401 Commission on Aging Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
	6550.220	Building Site Expenses Security Alarm Monitoring	200.00	200.00	200.00	0.00	0%	102.00	408.00	
	6550.250	Building Site Expenses Sprinkler Testing	2,000.00	2,000.00	2,000.00	0.00	0%	1,120.00	2,070.00	
	6550.270	Building Site Expenses Telephone	3,500.00	3,400.00	3,400.00	100.00	3%	2,550.00	1,200.00	
	6550.280	Building Site Expenses Tipping Fees	0.00	0.00	0.00	0.00	N/A	10.00	20.00	
	6550.300	Building Site Expenses Trash Removal	1,000.00	1,000.00	1,000.00	0.00	0%	420.24	1,020.00	
	6550.310	Building Site Expenses Water & Sewer	3,700.00	3,600.00	3,600.00	100.00	3%	2,700.00	3,000.00	
Account Total: MAINT & SVCS - Maintenance & Services			\$101,800.00	\$98,600.00	\$98,600.00	\$3,200.00	3%	\$68,965.74	\$88,902.63	
OTHR CHGS - Other Charges										
	7140.010	Commission on Aging Appropriatio Aging Audit	0.00	0.00	0.00	0.00	N/A	0.00	600.00	
	7140.020	Commission on Aging Appropriatio Aging Insurance	0.00	0.00	0.00	0.00	N/A	0.00	1,000.00	
	7140.035	Commission on Aging Appropriatio County Shr Kitchen Salary & Frng	0.00	0.00	0.00	0.00	N/A	0.00	22,100.00	
	7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	74,600.00	96,900.00	96,900.00	(22,300.00)	-23%	77,400.00	96,900.00	Reduction in salary due to a retirement
Account Classification Total: OTHR CHGS - Other Charges			\$74,600.00	\$96,900.00	\$96,900.00	(\$22,300.00)	-23%	\$77,400.00	\$120,600.00	
Location Total: 300 - Snow Hill Branch			\$176,400.00	\$195,500.00	\$195,500.00	(\$19,100.00)	-10%	\$146,365.74	\$209,502.63	
Location: 310 - Pocomoke Branch										
MAINT & SVCS - Maintenance & Services										
	6550.030	Building Site Expenses Carpet/VCT Cleaning	3,000.00	3,000.00	3,000.00	0.00	0%	3,455.20	0.00	
	6550.040	Building Site Expenses Cleaning Contract	3,800.00	3,600.00	3,600.00	200.00	6%	1,580.04	3,680.30	
	6550.050	Building Site Expenses Custodial Supplies	200.00	200.00	200.00	0.00	0%	183.09	873.33	
	6550.080	Building Site Expenses Fire Alarm Testing	200.00	200.00	200.00	0.00	0%	0.00	175.84	
	6550.081	Building Site Expenses Fire Extinguishers	0.00	0.00	0.00	0.00	N/A	0.00	12.25	
	6550.090	Building Site Expenses General Maintenance Repairs	3,100.00	3,000.00	3,000.00	100.00	3%	735.26	1,530.19	
	6550.110	Building Site Expenses Heating Fuel Oil	4,800.00	4,400.00	4,400.00	400.00	9%	640.54	6,642.86	
	6550.124	Building Site Expenses HVAC Loop Water Treatment	200.00	200.00	200.00	0.00	0%	65.24	260.96	
	6550.140	Building Site Expenses Internet Access	1,800.00	1,800.00	1,800.00	0.00	0%	1,350.00	1,200.00	
	6550.180	Building Site Expenses Pest Control/Termite Insp	200.00	200.00	200.00	0.00	0%	496.00	920.40	
	6550.220	Building Site Expenses Security Alarm Monitoring	200.00	200.00	200.00	0.00	0%	51.00	204.00	
	6550.270	Building Site Expenses Telephone	800.00	800.00	800.00	0.00	0%	600.00	600.00	
	6550.310	Building Site Expenses Water & Sewer	800.00	800.00	800.00	0.00	0%	600.00	4,367.98	
Account Total: MAINT & SVCS - Maintenance & Services			\$19,100.00	\$18,400.00	\$18,400.00	\$700.00	4%	\$9,756.37	\$20,468.11	
OTHR CHGS - Other Charges										
	7140.010	Commission on Aging Appropriatio Aging Audit	0.00	0.00	0.00	0.00	N/A	0.00	600.00	
	7140.020	Commission on Aging Appropriatio Aging Insurance	0.00	0.00	0.00	0.00	N/A	0.00	600.00	
	7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	78,600.00	84,300.00	84,300.00	(5,700.00)	-7%	67,350.00	84,300.00	Reduction in salary due to a retirement
Account Classification Total: OTHR CHGS - Other Charges			\$78,600.00	\$84,300.00	\$84,300.00	(\$5,700.00)	-7%	\$67,350.00	\$85,500.00	
Location Total: 310 - Pocomoke Branch			\$97,700.00	\$102,700.00	\$102,700.00	(\$5,000.00)	-5%	\$77,106.37	\$105,968.11	

Expenditures			1401 Commission on Aging Budget Requested							
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments	
Location: 320 - Berlin Branch										
<i>MAINT & SVCS - Maintenance & Services</i>										
6550.030	Building Site Expenses Carpet/VCT Cleaning	2,400.00	2,400.00	2,400.00	0.00	0%	0.00	1,540.00		
6550.040	Building Site Expenses Cleaning Contract	4,500.00	4,300.00	4,300.00	200.00	5%	1,841.62	4,289.48		
6550.050	Building Site Expenses Custodial Supplies	600.00	600.00	600.00	0.00	0%	828.12	939.10		
6550.060	Building Site Expenses Electricity	9,200.00	8,800.00	8,800.00	400.00	5%	6,600.00	8,000.00		
6550.080	Building Site Expenses Fire Alarm Testing	400.00	400.00	400.00	0.00	0%	0.00	351.67		
6550.081	Building Site Expenses Fire Extinguishers	200.00	200.00	200.00	0.00	0%	125.00	267.50		
6550.085	Building Site Expenses Generator Fuel Oil	0.00	0.00	0.00	0.00	N/A	0.00	460.43		
6550.090	Building Site Expenses General Maintenance Repairs	1,300.00	1,200.00	1,200.00	100.00	8%	4,427.08	1,087.98		
6550.100	Building Site Expenses Generator Services & Repairs	600.00	600.00	600.00	0.00	0%	225.00	1,783.28		
6550.120	Building Site Expenses Heating Propane	2,300.00	2,200.00	2,200.00	100.00	5%	1,650.00	2,000.00		
6550.140	Building Site Expenses Internet Access	1,800.00	1,800.00	1,800.00	0.00	0%	1,350.00	1,200.00		
6550.180	Building Site Expenses Pest Control/Termite Insp	200.00	200.00	200.00	0.00	0%	492.00	340.80		
6550.220	Building Site Expenses Security Alarm Monitoring	600.00	600.00	600.00	0.00	0%	147.00	564.00		
6550.270	Building Site Expenses Telephone	1,200.00	1,200.00	1,200.00	0.00	0%	1,061.65	1,581.60		
6550.300	Building Site Expenses Trash Removal	1,000.00	1,000.00	1,000.00	0.00	0%	362.56	968.00		
6550.310	Building Site Expenses Water & Sewer	1,700.00	1,600.00	1,600.00	100.00	6%	932.17	2,069.72		
<i>Account Total: MAINT & SVCS - Maintenance & Services</i>		\$28,000.00	\$27,100.00	\$27,100.00	\$900.00	3%	\$20,042.20	\$27,443.56		
<i>OTHR CHGS - Other Charges</i>										
7140.010	Commission on Aging Appropriatio Aging Audit	0.00	0.00	0.00	0.00	N/A	0.00	600.00		
7140.020	Commission on Aging Appropriatio Aging Insurance	0.00	0.00	0.00	0.00	N/A	0.00	600.00		
7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	78,200.00	84,300.00	84,300.00	(6,100.00)	-7%	67,350.00	84,300.00	Reduction in salary due to a retirement	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>		\$78,200.00	\$84,300.00	\$84,300.00	(\$6,100.00)	-7%	\$67,350.00	\$85,500.00		
Location Total: 320 - Berlin Branch		\$106,200.00	\$111,400.00	\$111,400.00	(\$5,200.00)	-5%	\$87,392.20	\$112,943.56		
Location: 330 - Ocean City Branch										
<i>MAINT & SVCS - Maintenance & Services</i>										
6550.030	Building Site Expenses Carpet/VCT Cleaning	3,000.00	3,000.00	3,000.00	0.00	0%	0.00	2,310.00		
6550.040	Building Site Expenses Cleaning Contract	6,800.00	6,200.00	6,200.00	600.00	10%	2,704.02	6,417.57		
6550.050	Building Site Expenses Custodial Supplies	900.00	800.00	800.00	100.00	13%	833.42	1,197.36		
6550.060	Building Site Expenses Electricity	7,200.00	6,800.00	6,800.00	400.00	6%	5,100.00	6,000.00		
6550.080	Building Site Expenses Fire Alarm Testing	400.00	400.00	400.00	0.00	0%	0.00	351.67		
6550.081	Building Site Expenses Fire Extinguishers	200.00	200.00	200.00	0.00	0%	0.00	17.50		
6550.090	Building Site Expenses General Maintenance Repairs	6,200.00	6,000.00	6,000.00	200.00	3%	6,248.44	6,930.65		
6550.120	Building Site Expenses Heating Propane	13,000.00	12,500.00	12,500.00	500.00	4%	9,375.00	14,000.00		
6550.124	Building Site Expenses HVAC Loop Water Treatment	600.00	600.00	600.00	0.00	0%	130.49	521.96		

Expenditures			1401 Commission on Aging Budget Requested							
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments	
6550.140	Building Site Expenses Internet Access	2,000.00	2,000.00	2,000.00	0.00	0%	1,500.00	1,200.00		
6550.180	Building Site Expenses Pest Control/Termite Insp	200.00	200.00	200.00	0.00	0%	232.00	616.80		
6550.220	Building Site Expenses Security Alarm Monitoring	400.00	400.00	400.00	0.00	0%	102.00	408.00		
6550.250	Building Site Expenses Sprinkler Testing	800.00	800.00	800.00	0.00	0%	410.00	839.34		
6550.270	Building Site Expenses Telephone	1,800.00	1,800.00	1,800.00	0.00	0%	1,350.00	1,200.00		
6550.280	Building Site Expenses Tipping Fees	0.00	0.00	0.00	0.00	N/A	0.00	5.00		
6550.310	Building Site Expenses Water & Sewer	2,500.00	2,400.00	2,400.00	100.00	4%	1,800.00	2,400.00		
<i>Account Total: MAINT & SVCS - Maintenance & Services</i>		\$46,000.00	\$44,100.00	\$44,100.00	\$1,900.00	4%	\$29,785.37	\$44,415.85		
<i>OTHR CHGS - Other Charges</i>										
7140.010	Commission on Aging Appropriatio Aging Audit	0.00	0.00	0.00	0.00	N/A	0.00	600.00		
7140.020	Commission on Aging Appropriatio Aging Insurance	0.00	0.00	0.00	0.00	N/A	0.00	600.00		

Expenditures			1401 Commission on Aging Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
	7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	78,200.00	84,300.00	84,300.00	(6,100.00)	-7%	67,350.00	84,300.00	Reduction in salary due to a retirement
Account Classification Total: OTHR CHGS - Other Charges			\$78,200.00	\$84,300.00	\$84,300.00	(\$6,100.00)	-7%	\$67,350.00	\$85,500.00	
Location Total: 330 - Ocean City Branch			\$124,200.00	\$128,400.00	\$128,400.00	(\$4,200.00)	-3%	\$97,135.37	\$129,915.85	
Location: 340 - Worcester Adult Medical Day S										
MAINT & SVCS - Maintenance & Services										
	6550.140	Building Site Expenses Internet Access	0.00	0.00	0.00	0.00	N/A	0.00	400.00	
	6550.270	Building Site Expenses Telephone	0.00	0.00	0.00	0.00	N/A	0.00	600.00	
Account Total: MAINT & SVCS - Maintenance & Services			\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	\$1,000.00	
OTHR CHGS - Other Charges										
	7140.010	Commission on Aging Appropriatio Aging Audit	0.00	0.00	0.00	0.00	N/A	0.00	2,800.00	
	7140.020	Commission on Aging Appropriatio Aging Insurance	0.00	0.00	0.00	0.00	N/A	0.00	1,000.00	
	7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	213,432.00	170,700.00	170,700.00	42,732.00	25%	136,380.00	170,700.00	Requesting partial funding of 2 PT transportation aides
	7140.090	Commission on Aging Appropriatio Senior Ride Service	21,800.00	21,000.00	21,000.00	800.00	4%	15,750.00	20,000.00	
Account Classification Total: OTHR CHGS - Other Charges			\$235,232.00	\$191,700.00	\$191,700.00	\$43,532.00	23%	\$152,130.00	\$194,500.00	
on Total: 340 - Worcester Adult Medical Day Svcs			\$235,232.00	\$191,700.00	\$191,700.00	\$43,532.00	23%	\$152,130.00	\$195,500.00	
Location: 350 - Direct Services - MAP										
MAINT & SVCS - Maintenance & Services										
	6540.020	Vehicle Operating Expenses Fuel - WC Fleet	5,000.00	4,400.00	4,400.00	600.00	14%	4,500.00	0.00	
	6540.030	Vehicle Operating Expenses Vehicle Maintenance	3,800.00	3,000.00	3,000.00	800.00	27%	3,000.00	0.00	
	6550.140	Building Site Expenses Internet Access	0.00	0.00	0.00	0.00	N/A	0.00	400.00	
	6550.270	Building Site Expenses Telephone	0.00	0.00	0.00	0.00	N/A	0.00	1,000.00	
Account Total: MAINT & SVCS - Maintenance & Services			\$8,800.00	\$7,400.00	\$7,400.00	\$1,400.00	19%	\$7,500.00	\$1,400.00	
OTHR CHGS - Other Charges										
	7140.010	Commission on Aging Appropriatio Aging Audit	0.00	0.00	0.00	0.00	N/A	0.00	1,800.00	
	7140.020	Commission on Aging Appropriatio Aging Insurance	0.00	0.00	0.00	0.00	N/A	0.00	600.00	
	7140.030	Commission on Aging Appropriatio Aging Programs	13,600.00	12,800.00	12,800.00	800.00	6%	9,600.00	12,000.00	
	7140.035	Commission on Aging Appropriatio County Shr Kitchen Salary & Frng	30,100.00	22,100.00	22,100.00	8,000.00	36%	17,655.00	0.00	Reallocation of salary expenses due to retirements
	7140.040	Commission on Aging Appropriatio County Share Salaries & Fringe	30,100.00	30,500.00	30,500.00	(400.00)	-1%	24,375.00	30,500.00	
	7140.045	Commission on Aging Appropriatio Comm For Life Salaries & Fringe	64,500.00	65,300.00	65,300.00	(800.00)	-1%	52,200.00	65,300.00	
	7140.055	Commission on Aging Appropriatio Co. Shr. MealOnWheel Salary & Fr	77,500.00	66,400.00	66,400.00	11,100.00	17%	53,047.50	66,400.00	Reallocation of salary expenses due to retirements
	7140.070	Commission on Aging Appropriatio Senior Meals	7,600.00	6,800.00	6,800.00	800.00	12%	5,100.00	6,000.00	
	7140.080	Commission on Aging Appropriatio Senior Ride Salary & Fringe	115,500.00	106,900.00	106,900.00	8,600.00	8%	85,425.00	57,900.00	Reallocating salary expenses due to retirements
	7140.090	Commission on Aging Appropriatio Senior Ride Service	43,200.00	42,800.00	42,800.00	400.00	1%	32,100.00	42,000.00	

Expenditures			1401 Commission on Aging Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			\$382,100.00	\$353,600.00	\$353,600.00	\$28,500.00	8%	\$279,502.50	\$282,500.00	
<i>CAP EQ - Capital Equipment</i>										
	9010.010	Capital Equipment New Vehicles	104,600.00	0.00	19,207.00	104,600.00	N/A	0.00	0.00	Local share for fleet replacement of 2 buses and 1 van
<i>Account Classification Total: CAP EQ - Capital Equipment</i>			\$104,600.00	\$0.00	\$19,207.00	\$104,600.00		\$0.00	\$0.00	
<i>ENCUMBRANCES - Encumbrances</i>										
	7180	Encumbrance Expense	0.00	0.00	0.00	0.00	N/A	0.00	14,186.00	
<i>Account Total: ENCUMBRANCES - Encumbrances</i>			\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	\$14,186.00	
Location Total: 350 - Direct Services - MAP			\$495,500.00	\$361,000.00	\$380,207.00	\$134,500.00	37%	\$287,002.50	\$298,086.00	
Department Total: 1401 - Commission on Aging			\$2,067,837.00	\$1,776,305.00	\$1,795,512.00	\$291,532.00	16%	\$1,302,179.43	\$1,666,105.15	

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1401 - Commission on Aging				
Location 200 - Administration				
Account 6110.295 - Supplies & Equipment Program Supplies and Equipment				
100.1401.200.6110.295	Supplies & equipment based on trend	1.0000	2,000.00	2,000.00
	Account 6110.295 - Supplies & Equipment Program Supplies and Equipment Totals	Transactions	1	\$2,000.00
Account 6160.065 - Grant Programs Md Dept of Aging				
100.1401.200.6160.065	SCOF Grant	1.0000	45,000.00	45,000.00
	Account 6160.065 - Grant Programs Md Dept of Aging Totals	Transactions	1	\$45,000.00
Account 6160.142 - Grant Programs SSTAP				
100.1401.200.6160.142	SSTAP Grant	1.0000	131,000.00	131,000.00
	Account 6160.142 - Grant Programs SSTAP Totals	Transactions	1	\$131,000.00
Account 7000.070 - Travel, Training & Expense Expense Allowance				
100.1401.200.7000.070	Travel & training based on trend	1.0000	7,300.00	7,300.00
	Account 7000.070 - Travel, Training & Expense Expense Allowance Totals	Transactions	1	\$7,300.00
Account 7140.010 - Commission on Aging Appropriatio Aging Audit				
100.1401.200.7140.010	Audit expense	1.0000	8,800.00	8,800.00
	Account 7140.010 - Commission on Aging Appropriatio Aging Audit Totals	Transactions	1	\$8,800.00
Account 7140.020 - Commission on Aging Appropriatio Aging Insurance				
100.1401.200.7140.020	Insurance expense	1.0000	4,800.00	4,800.00
	Account 7140.020 - Commission on Aging Appropriatio Aging Insurance Totals	Transactions	1	\$4,800.00
Account 7140.040 - Commission on Aging Appropriatio County Share Salaries & Fringe				
100.1401.200.7140.040	Salaries & fringe	1.0000	405,200.00	405,200.00
	Account 7140.040 - Commission on Aging Appropriatio County Share Salaries & Fringe Totals	Transactions	1	\$405,200.00
Account 7170.010 - Benefits & Insurance Allowance for COLA				
100.1401.200.7170.010	Allowance for COLA & step increase	1.0000	228,505.00	228,505.00
	Account 7170.010 - Benefits & Insurance Allowance for COLA Totals	Transactions	1	\$228,505.00
	Location 200 - Administration Totals	Transactions	8	\$832,605.00
Location 300 - Snow Hill Branch				
Account 6550.030 - Building Site Expenses Carpet/VCT Cleaning				
100.1401.300.6550.030	Carpet/ VCT cleaning based on trend	1.0000	7,000.00	7,000.00
	Account 6550.030 - Building Site Expenses Carpet/VCT Cleaning Totals	Transactions	1	\$7,000.00
Account 6550.040 - Building Site Expenses Cleaning Contract				
100.1401.300.6550.040	Cleaning expense based on trend	1.0000	22,700.00	22,700.00
	Account 6550.040 - Building Site Expenses Cleaning Contract Totals	Transactions	1	\$22,700.00
Account 6550.050 - Building Site Expenses Custodial Supplies				
100.1401.300.6550.050	Custodial supplies based on trend	1.0000	2,100.00	2,100.00
	Account 6550.050 - Building Site Expenses Custodial Supplies Totals	Transactions	1	\$2,100.00

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Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1401 - Commission on Aging				
Location 300 - Snow Hill Branch				
Account 6550.060 - Building Site Expenses Electricity				
100.1401.300.6550.060	Electricity expense based on trend	1.0000	25,700.00	25,700.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$25,700.00
Account 6550.080 - Building Site Expenses Fire Alarm Testing				
100.1401.300.6550.080	Fire alarm testing based on trend	1.0000	400.00	400.00
	Account 6550.080 - Building Site Expenses Fire Alarm Testing Totals	Transactions	1	\$400.00
Account 6550.081 - Building Site Expenses Fire Extinguishers				
100.1401.300.6550.081	Fire extinguishers based on trend	1.0000	200.00	200.00
	Account 6550.081 - Building Site Expenses Fire Extinguishers Totals	Transactions	1	\$200.00
Account 6550.090 - Building Site Expenses General Maintenance Repairs				
100.1401.300.6550.090	General maintenance repairs based on trend	1.0000	8,300.00	8,300.00
	Account 6550.090 - Building Site Expenses General Maintenance Repairs Totals	Transactions	1	\$8,300.00
Account 6550.100 - Building Site Expenses Generator Services & Repairs				
100.1401.300.6550.100	Generator expense based on trend	1.0000	600.00	600.00
	Account 6550.100 - Building Site Expenses Generator Services & Repairs Totals	Transactions	1	\$600.00
Account 6550.120 - Building Site Expenses Heating Propane				
100.1401.300.6550.120	Heating propane expense based on trend	1.0000	20,800.00	20,800.00
	Account 6550.120 - Building Site Expenses Heating Propane Totals	Transactions	1	\$20,800.00
Account 6550.140 - Building Site Expenses Internet Access				
100.1401.300.6550.140	Internet access	1.0000	3,400.00	3,400.00
	Account 6550.140 - Building Site Expenses Internet Access Totals	Transactions	1	\$3,400.00
Account 6550.180 - Building Site Expenses Pest Control/Termite Insp				
100.1401.300.6550.180	Pest control based on trend	1.0000	200.00	200.00
	Account 6550.180 - Building Site Expenses Pest Control/Termite Insp Totals	Transactions	1	\$200.00
Account 6550.220 - Building Site Expenses Security Alarm Monitoring				
100.1401.300.6550.220	Security alarm monitoring based on trend	1.0000	200.00	200.00
	Account 6550.220 - Building Site Expenses Security Alarm Monitoring Totals	Transactions	1	\$200.00
Account 6550.250 - Building Site Expenses Sprinkler Testing				
100.1401.300.6550.250	Sprinkler testing based on trend	1.0000	2,000.00	2,000.00
	Account 6550.250 - Building Site Expenses Sprinkler Testing Totals	Transactions	1	\$2,000.00
Account 6550.270 - Building Site Expenses Telephone				
100.1401.300.6550.270	Telephone expense	1.0000	3,500.00	3,500.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	1	\$3,500.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1401 - Commission on Aging				
Location 300 - Snow Hill Branch				
Account 6550.300 - Building Site Expenses Trash Removal				
100.1401.300.6550.300	Trash removal based on trend	1.0000	1,000.00	1,000.00
	Account 6550.300 - Building Site Expenses Trash Removal Totals	Transactions	1	\$1,000.00
Account 6550.310 - Building Site Expenses Water & Sewer				
100.1401.300.6550.310	Water & sewer based on trend	1.0000	3,700.00	3,700.00
	Account 6550.310 - Building Site Expenses Water & Sewer Totals	Transactions	1	\$3,700.00
Account 7140.040 - Commission on Aging Appropriatio County Share Salaries & Fringe				
100.1401.300.7140.040	Salaries & fringe	1.0000	74,600.00	74,600.00
	Account 7140.040 - Commission on Aging Appropriatio County Share Salaries & Fringe Totals	Transactions	1	\$74,600.00
	Location 300 - Snow Hill Branch Totals	Transactions	17	\$176,400.00
Location 310 - Pocomoke Branch				
Account 6550.030 - Building Site Expenses Carpet/VCT Cleaning				
100.1401.310.6550.030	Carpet/ VCT cleaning based on trend	1.0000	3,000.00	3,000.00
	Account 6550.030 - Building Site Expenses Carpet/VCT Cleaning Totals	Transactions	1	\$3,000.00
Account 6550.040 - Building Site Expenses Cleaning Contract				
100.1401.310.6550.040	Cleaning contract based on trend	1.0000	3,800.00	3,800.00
	Account 6550.040 - Building Site Expenses Cleaning Contract Totals	Transactions	1	\$3,800.00
Account 6550.050 - Building Site Expenses Custodial Supplies				
100.1401.310.6550.050	Custodial supplies based on trend	1.0000	200.00	200.00
	Account 6550.050 - Building Site Expenses Custodial Supplies Totals	Transactions	1	\$200.00
Account 6550.080 - Building Site Expenses Fire Alarm Testing				
100.1401.310.6550.080	Fire alarm testing based on trend	1.0000	200.00	200.00
	Account 6550.080 - Building Site Expenses Fire Alarm Testing Totals	Transactions	1	\$200.00
Account 6550.090 - Building Site Expenses General Maintenance Repairs				
100.1401.310.6550.090	General maintenance based on trend	1.0000	3,100.00	3,100.00
	Account 6550.090 - Building Site Expenses General Maintenance Repairs Totals	Transactions	1	\$3,100.00
Account 6550.110 - Building Site Expenses Heating Fuel Oil				
100.1401.310.6550.110	Heating oil based on trend	1.0000	4,800.00	4,800.00
	Account 6550.110 - Building Site Expenses Heating Fuel Oil Totals	Transactions	1	\$4,800.00
Account 6550.124 - Building Site Expenses HVAC Loop Water Treatment				
100.1401.310.6550.124	HVAC loop water treatment based on trend	1.0000	200.00	200.00
	Account 6550.124 - Building Site Expenses HVAC Loop Water Treatment Totals	Transactions	1	\$200.00
Account 6550.140 - Building Site Expenses Internet Access				
100.1401.310.6550.140	Internet access based on trend	1.0000	1,800.00	1,800.00
	Account 6550.140 - Building Site Expenses Internet Access Totals	Transactions	1	\$1,800.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1401 - Commission on Aging				
Location 310 - Pocomoke Branch				
Account 6550.180 - Building Site Expenses Pest Control/Termite Insp				
100.1401.310.6550.180	Pest control based on trend	1.0000	200.00	200.00
	Account 6550.180 - Building Site Expenses Pest Control/Termite Insp Totals	Transactions	1	\$200.00
Account 6550.220 - Building Site Expenses Security Alarm Monitoring				
100.1401.310.6550.220	Security alarm monitoring based on trend	1.0000	200.00	200.00
	Account 6550.220 - Building Site Expenses Security Alarm Monitoring Totals	Transactions	1	\$200.00
Account 6550.270 - Building Site Expenses Telephone				
100.1401.310.6550.270	Telephone expense based on trend	1.0000	800.00	800.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	1	\$800.00
Account 6550.310 - Building Site Expenses Water & Sewer				
100.1401.310.6550.310	Water & sewer expense based on trend	1.0000	800.00	800.00
	Account 6550.310 - Building Site Expenses Water & Sewer Totals	Transactions	1	\$800.00
Account 7140.040 - Commission on Aging Appropriatio County Share Salaries & Fringe				
100.1401.310.7140.040	Salaries & fringe expense	1.0000	78,600.00	78,600.00
	Account 7140.040 - Commission on Aging Appropriatio County Share Salaries & Fringe Totals	Transactions	1	\$78,600.00
	Location 310 - Pocomoke Branch Totals	Transactions	13	\$97,700.00
Location 320 - Berlin Branch				
Account 6550.030 - Building Site Expenses Carpet/VCT Cleaning				
100.1401.320.6550.030	Carpet/ VCT cleaning based on trend	1.0000	2,400.00	2,400.00
	Account 6550.030 - Building Site Expenses Carpet/VCT Cleaning Totals	Transactions	1	\$2,400.00
Account 6550.040 - Building Site Expenses Cleaning Contract				
100.1401.320.6550.040	Cleaning contract based on trend	1.0000	4,500.00	4,500.00
	Account 6550.040 - Building Site Expenses Cleaning Contract Totals	Transactions	1	\$4,500.00
Account 6550.050 - Building Site Expenses Custodial Supplies				
100.1401.320.6550.050	Custodial supplies based on trend	1.0000	600.00	600.00
	Account 6550.050 - Building Site Expenses Custodial Supplies Totals	Transactions	1	\$600.00
Account 6550.060 - Building Site Expenses Electricity				
100.1401.320.6550.060	Electricity expense based on trend	1.0000	9,200.00	9,200.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$9,200.00
Account 6550.080 - Building Site Expenses Fire Alarm Testing				
100.1401.320.6550.080	Fire alarm testing based on trend	1.0000	400.00	400.00
	Account 6550.080 - Building Site Expenses Fire Alarm Testing Totals	Transactions	1	\$400.00
Account 6550.081 - Building Site Expenses Fire Extinguishers				
100.1401.320.6550.081	Fire extinguisher expense based on trend	1.0000	200.00	200.00
	Account 6550.081 - Building Site Expenses Fire Extinguishers Totals	Transactions	1	\$200.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1401 - Commission on Aging				
Location 320 - Berlin Branch				
Account 6550.090 - Building Site Expenses General Maintenance Repairs				
100.1401.320.6550.090	General maintenance based on trend	1.0000	1,300.00	1,300.00
	Account 6550.090 - Building Site Expenses General Maintenance Repairs Totals	Transactions	1	\$1,300.00
Account 6550.100 - Building Site Expenses Generator Services & Repairs				
100.1401.320.6550.100	Generator services & repairs based on trend	1.0000	600.00	600.00
	Account 6550.100 - Building Site Expenses Generator Services & Repairs Totals	Transactions	1	\$600.00
Account 6550.120 - Building Site Expenses Heating Propane				
100.1401.320.6550.120	Heating propane based on trend	1.0000	2,300.00	2,300.00
	Account 6550.120 - Building Site Expenses Heating Propane Totals	Transactions	1	\$2,300.00
Account 6550.140 - Building Site Expenses Internet Access				
100.1401.320.6550.140	Internet access based on trend	1.0000	1,800.00	1,800.00
	Account 6550.140 - Building Site Expenses Internet Access Totals	Transactions	1	\$1,800.00
Account 6550.180 - Building Site Expenses Pest Control/Termite Insp				
100.1401.320.6550.180	Pest control based on trend	1.0000	200.00	200.00
	Account 6550.180 - Building Site Expenses Pest Control/Termite Insp Totals	Transactions	1	\$200.00
Account 6550.220 - Building Site Expenses Security Alarm Monitoring				
100.1401.320.6550.220	Security alarm monitoring based on trend	1.0000	600.00	600.00
	Account 6550.220 - Building Site Expenses Security Alarm Monitoring Totals	Transactions	1	\$600.00
Account 6550.270 - Building Site Expenses Telephone				
100.1401.320.6550.270	Telephone expense based on trend	1.0000	1,200.00	1,200.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	1	\$1,200.00
Account 6550.300 - Building Site Expenses Trash Removal				
100.1401.320.6550.300	Trash removal based on trend	1.0000	1,000.00	1,000.00
	Account 6550.300 - Building Site Expenses Trash Removal Totals	Transactions	1	\$1,000.00
Account 6550.310 - Building Site Expenses Water & Sewer				
100.1401.320.6550.310	Water & sewer expense based on trend	1.0000	1,700.00	1,700.00
	Account 6550.310 - Building Site Expenses Water & Sewer Totals	Transactions	1	\$1,700.00
Account 7140.040 - Commission on Aging Appropriatio County Share Salaries & Fringe				
100.1401.320.7140.040	Salaries & fringe expense	1.0000	78,200.00	78,200.00
	Account 7140.040 - Commission on Aging Appropriatio County Share Salaries & Fringe Totals	Transactions	1	\$78,200.00
	Location 320 - Berlin Branch Totals	Transactions	16	\$106,200.00
Location 330 - Ocean City Branch				
Account 6550.030 - Building Site Expenses Carpet/VCT Cleaning				
100.1401.330.6550.030	Carpet/ VCT cleaning based on trend	1.0000	3,000.00	3,000.00
	Account 6550.030 - Building Site Expenses Carpet/VCT Cleaning Totals	Transactions	1	\$3,000.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1401 - Commission on Aging				
Location 330 - Ocean City Branch				
Account 6550.040 - Building Site Expenses Cleaning Contract				
100.1401.330.6550.040	Cleaning contract based on trend	1.0000	6,800.00	6,800.00
	Account 6550.040 - Building Site Expenses Cleaning Contract Totals	Transactions	1	\$6,800.00
Account 6550.050 - Building Site Expenses Custodial Supplies				
100.1401.330.6550.050	Custodial supplies based on trend	1.0000	900.00	900.00
	Account 6550.050 - Building Site Expenses Custodial Supplies Totals	Transactions	1	\$900.00
Account 6550.060 - Building Site Expenses Electricity				
100.1401.330.6550.060	Electricity expense based on trend	1.0000	7,200.00	7,200.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$7,200.00
Account 6550.080 - Building Site Expenses Fire Alarm Testing				
100.1401.330.6550.080	Fire alarm testing based on trend	1.0000	400.00	400.00
	Account 6550.080 - Building Site Expenses Fire Alarm Testing Totals	Transactions	1	\$400.00
Account 6550.081 - Building Site Expenses Fire Extinguishers				
100.1401.330.6550.081	Fire extinguisher expense based on trend	1.0000	200.00	200.00
	Account 6550.081 - Building Site Expenses Fire Extinguishers Totals	Transactions	1	\$200.00
Account 6550.090 - Building Site Expenses General Maintenance Repairs				
100.1401.330.6550.090	General maintenance expense based on trend	1.0000	6,200.00	6,200.00
	Account 6550.090 - Building Site Expenses General Maintenance Repairs Totals	Transactions	1	\$6,200.00
Account 6550.120 - Building Site Expenses Heating Propane				
100.1401.330.6550.120	Heating propane based on trend	1.0000	13,000.00	13,000.00
	Account 6550.120 - Building Site Expenses Heating Propane Totals	Transactions	1	\$13,000.00
Account 6550.124 - Building Site Expenses HVAC Loop Water Treatment				
100.1401.330.6550.124	HVAC loop water treatment expense based on trend	1.0000	600.00	600.00
	Account 6550.124 - Building Site Expenses HVAC Loop Water Treatment Totals	Transactions	1	\$600.00
Account 6550.140 - Building Site Expenses Internet Access				
100.1401.330.6550.140	Internet access based on trend	1.0000	2,000.00	2,000.00
	Account 6550.140 - Building Site Expenses Internet Access Totals	Transactions	1	\$2,000.00
Account 6550.180 - Building Site Expenses Pest Control/Termite Insp				
100.1401.330.6550.180	Pest control based on trend	1.0000	200.00	200.00
	Account 6550.180 - Building Site Expenses Pest Control/Termite Insp Totals	Transactions	1	\$200.00
Account 6550.220 - Building Site Expenses Security Alarm Monitoring				
100.1401.330.6550.220	Security alarm monitoring based on trend	1.0000	400.00	400.00
	Account 6550.220 - Building Site Expenses Security Alarm Monitoring Totals	Transactions	1	\$400.00

Expense Budget Transaction Report

1401

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1401 - Commission on Aging				
Location 330 - Ocean City Branch				
Account 6550.250 - Building Site Expenses Sprinkler Testing				
100.1401.330.6550.250	Sprinkler testing based on trend	1.0000	800.00	800.00
	Account 6550.250 - Building Site Expenses Sprinkler Testing Totals	Transactions	1	\$800.00
Account 6550.270 - Building Site Expenses Telephone				
100.1401.330.6550.270	Telephone expense based on trend	1.0000	1,800.00	1,800.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	1	\$1,800.00
Account 6550.310 - Building Site Expenses Water & Sewer				
100.1401.330.6550.310	Water & sewer expense based on trend	1.0000	2,500.00	2,500.00
	Account 6550.310 - Building Site Expenses Water & Sewer Totals	Transactions	1	\$2,500.00
Account 7140.040 - Commission on Aging Appropriatio County Share Salaries & Fringe				
100.1401.330.7140.040	Salaries & fringe	1.0000	78,200.00	78,200.00
	Account 7140.040 - Commission on Aging Appropriatio County Share Salaries & Fringe Totals	Transactions	1	\$78,200.00
	Location 330 - Ocean City Branch Totals	Transactions	16	\$124,200.00
Location 340 - Worcester Adult Medical Day Svcs				
Account 7140.040 - Commission on Aging Appropriatio County Share Salaries & Fringe				
100.1401.340.7140.040	Salaries & fringe	1.0000	213,432.00	213,432.00
	Account 7140.040 - Commission on Aging Appropriatio County Share Salaries & Fringe Totals	Transactions	1	\$213,432.00
Account 7140.090 - Commission on Aging Appropriatio Senior Ride Service				
100.1401.340.7140.090	Senior ride service based on trend	1.0000	21,800.00	21,800.00
	Account 7140.090 - Commission on Aging Appropriatio Senior Ride Service Totals	Transactions	1	\$21,800.00
	Location 340 - Worcester Adult Medical Day Svcs Totals	Transactions	2	\$235,232.00
Location 350 - Direct Services - MAP				
Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet				
100.1401.350.6540.020	WC fleet fuel expenses	1.0000	5,000.00	5,000.00
	Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet Totals	Transactions	1	\$5,000.00
Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance				
100.1401.350.6540.030	Vehicle Maintenance expense	1.0000	3,800.00	3,800.00
	Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance Totals	Transactions	1	\$3,800.00
Account 7140.030 - Commission on Aging Appropriatio Aging Programs				
100.1401.350.7140.030	Aging programs expense based on trend	1.0000	13,600.00	13,600.00
	Account 7140.030 - Commission on Aging Appropriatio Aging Programs Totals	Transactions	1	\$13,600.00
Account 7140.035 - Commission on Aging Appropriatio County Shr Kitchen Salary & Frng				
100.1401.350.7140.035	Kitchen salary & fringe expense	1.0000	30,100.00	30,100.00
	Account 7140.035 - Commission on Aging Appropriatio County Shr Kitchen Salary & Frng Totals	Transactions	1	\$30,100.00

Expense Budget Transaction Report

1401

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1401 - Commission on Aging				
Location 350 - Direct Services - MAP				
Account 7140.040 - Commission on Aging Appropriatio County Share Salaries & Fringe				
100.1401.350.7140.040	Salaries & fringe	1.0000	30,100.00	30,100.00
	Account 7140.040 - Commission on Aging Appropriatio County Share Salaries & Fringe Totals	Transactions	1	\$30,100.00
Account 7140.045 - Commission on Aging Appropriatio Comm For Life Salaries & Fringe				
100.1401.350.7140.045	Comm for life salaries & fringe	1.0000	64,500.00	64,500.00
	Account 7140.045 - Commission on Aging Appropriatio Comm For Life Salaries & Fringe Totals	Transactions	1	\$64,500.00
Account 7140.055 - Commission on Aging Appropriatio Co. Shr. MealOnWheel Salary & Fr				
100.1401.350.7140.055	Meals on wheels salary & fringe	1.0000	77,500.00	77,500.00
	Account 7140.055 - Commission on Aging Appropriatio Co. Shr. MealOnWheel Salary & Fr Totals	Transactions	1	\$77,500.00
Account 7140.070 - Commission on Aging Appropriatio Senior Meals				
100.1401.350.7140.070	Senior meals based on trend	1.0000	7,600.00	7,600.00
	Account 7140.070 - Commission on Aging Appropriatio Senior Meals Totals	Transactions	1	\$7,600.00
Account 7140.080 - Commission on Aging Appropriatio Senior Ride Salary & Fringe				
100.1401.350.7140.080	Senior ride salary & fringe	1.0000	115,500.00	115,500.00
	Account 7140.080 - Commission on Aging Appropriatio Senior Ride Salary & Fringe Totals	Transactions	1	\$115,500.00
Account 7140.090 - Commission on Aging Appropriatio Senior Ride Service				
100.1401.350.7140.090	Senior ride service expense based on trend	1.0000	43,200.00	43,200.00
	Account 7140.090 - Commission on Aging Appropriatio Senior Ride Service Totals	Transactions	1	\$43,200.00
Account 9010.010 - Capital Equipment New Vehicles				
100.1401.350.9010.010	Local share for fleet replacement of 2 buses and 1 van	1.0000	104,600.00	104,600.00
	Account 9010.010 - Capital Equipment New Vehicles Totals	Transactions	1	\$104,600.00
	Location 350 - Direct Services - MAP Totals	Transactions	11	\$495,500.00
	Department 1401 - Commission on Aging Totals	Transactions	83	\$2,067,837.00
	Fund 100 - General Fund Totals	Transactions	83	\$2,067,837.00
	EXPENSES Totals	Transactions	83	\$2,067,837.00
	Grand Totals	Transactions	83	\$2,067,837.00

DEPARTMENT BUDGET SUMMARY			
Department or Agency:	Commission on Aging (WorCOA)	Department Number:	1401
Fund: 100	General Fund	Function:	Social Services
Mission Statement:			
Our mission is to enhance the quality of life for the senior residents in Worcester County. Our vision is to provide programs and services that promote active, independent and healthy lifestyles. We accomplish this by offering a number of health and wellness programs, socialization activities and direct services to seniors in Worcester County. We also provides a membership program developed for older adults living independently in their own home. The Maryland Community for Life program delivers key services designed to navigate predictable home maintenance, transportation, and community access needs in a cost-effective and supportive manner.			
Program Services: (Statistics)			
•	The Worcester County Commission on Aging (WorCOA) operates four nationally accredited senior centers within the county which were used by close to 1,000 seniors in FY24. There was an increase of 50% over the prior fiscal year in taking advantage of the opportunity for socialization, health related activities and meals.		
•	WorCOA provides meals on wheels to over 150 seniors throughout the county Monday through Thursday. With each meal delivery, we provide a friendly visit to check on the well being of each of the seniors we service. We have mobilized over 20 volunteers to assist with the delivery of meals, which helps tremendously in cost effectiveness. Almost 30,000 meals were provided in FY24.		
•	WorCOA operates an adult daycare center that is licensed for 60 participates. This is the only adult daycare center in Worcester County. This center provides services for seniors and disabled citizens that need help managing their medication. We also provide socialization, activities, and transportation for participants, and started a special program for the cognitively impaired in 2024. This service keeps people in their homes and out of more costly nursing facilities. The client census has grown by 50% over the last year.		
•	WorCOA is a coordinating partner in Maryland Access Point, which is the one stop shop for all senior services. This division deals with all senior needs from budgeting to medical issues. There continues to be an increase in the volume of calls for seniors that are entering the system for the first time. The increase in seniors needing mental health services continues to be a challenge.		
•	The Senior Care and Caregivers programs provide assistance to over 60 caregivers and home-bound seniors. These services include in-home care, respite and material aide. They are a vital component for helping low-income seniors remain at home, significantly increasing their ability to age independently and with dignity. There are currently 50 seniors on our waiting list to receive these services.		
•	Community for Life served over 170 members, providing over 7,700 transportation and handyman units of services to help them age in place, primarily in the area of transportation. Seniors that are able to age in place are happier and contribute positively to the local economy without becoming a burden on taxpayers.		

DEPARTMENT BUDGET SUMMARY						
Department or Agency:	Commission on Aging (WorCOA)		Department Number:	1401		
Fund: 100	General Fund		Function:	Social Services		
Statistical Data:						
Description of Statistical Data			Actual FY2023	Actual FY2024	Estimate FY2025	Estimate FY2026
50plus Centers: Participants / Activities Units			924/66,109	946/96,524	1,300/85,000	1,200/120,000
Community for Life: Members / Service Units			122/7,823	170/7,747	130/9,000	150/10,000
Meals On Wheels: Participants / Meals			261/24,896	321/29,095	300/32,000	350/35,000
Transportation: Passengers / Trips			228/8,760	257/23,506	270/13,000	280/25,000
Expenditures:						
Expenditure Category		Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Personnel Services		\$ -			\$ -	0.0%
Supplies & Materials		176,302	189,589	174,975	178,000	1.7%
Maintenance & Services		200,615	189,430	195,600	203,700	4.1%
Other Charges		1,150,000	1,272,900	1,405,730	1,581,537	12.5%
Capital Outlay				0	104,600	100.0%
Debt Service		0	0	0	0	0.0%
Total		\$ 1,526,917	\$ 1,651,919	\$ 1,776,305	\$ 2,067,837	16.4%
Staffing (Full Time Equivalent):						
Position Title		Actual FY2022	Actual FY2023	Adopted Budget FY2024	Budget Request FY2025	% Change
No County Positions		-	-	-	-	0%
Total		-	-	-	-	0%
Summary of Significant Budget Increase/Decreases						
Description of Increase/Decrease					\$ Increase/Decrease	% Inc/(Dec)
\$104,600 Local share of 2 buses & 1 van for aging fleet replacement (\$332,330 total cost); \$148,675 for Step increase, 12% health insure increase & COLA for County share of salaries & benefits; request 53% of 2 PT transportation aides positions to assist with dementia clients - \$23,432. \$176,000 of Supplies & Materials is offset by Grant revenue.					\$ 291,532	16%
Contact Information						
Name:	John Dorrough		Address 1:	P.O. Box 159		
Title:	Deputy Director		Address 2:	4767 Snow Hill Road		
Email:	john@worcoa.org		City/State:	Snow Hill, Maryland		
Telephone:	443.880.4980		Zip Code:	21863		

Expenditures			1402 Other Social Services Budget Requests							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested 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	115,259.00	115,259.00	(5,259.00)	-5%	115,259.00	0.00	Funds to establish a new primary care office in snow hill
	7100.017	County Grants Big Brothers/Big Sisters	7,500.00	1,000.00	1,000.00	6,500.00	650%	1,000.00	1,000.00	Need funds to carry out program goals
	7100.020	County Grants BRAVE Program	3,500.00	3,500.00	3,500.00	0.00	0%	3,500.00	3,500.00	
	7100.022	County Grants Coastal Hospice at the Ocean	10,000.00	10,000.00	10,000.00	0.00	0%	10,000.00	10,000.00	
	7100.023	County Grants The Cricket Center	50,000.00	35,000.00	35,000.00	15,000.00	43%	35,000.00	25,000.00	Funding for executive director and family advocate positions
	7100.030	County Grants Development Center	219,497.00	219,497.00	219,497.00	0.00	0%	109,748.50	219,497.00	
	7100.035	County Grants Diakonia	100,000.00	50,000.00	50,000.00	50,000.00	100%	50,000.00	50,000.00	Additional funding requested for new supportive living facility for homeless.
	7100.040	County Grants Drug & Alcohol Council	9,000.00	9,000.00	9,000.00	0.00	0%	1,488.09	7,029.00	
	7100.076	County Grants Worcester County Humane Society	15,000.00	0.00	0.00	15,000.00	N/A	0.00	0.00	Funds requested to provide spay and neuter services to cats and dogs of low income residents
	7100.077	County Grants Jesse Klump Memorial Fund, Inc.	5,000.00	1,000.00	1,000.00	4,000.00	400%	1,000.00	1,000.00	Additional funding requested for QPR training
	7100.085	County Grants Life Crisis Center	72,000.00	8,500.00	8,500.00	63,500.00	747%	8,500.00	8,500.00	The grant will fund the program director's salary, outreach in Worcester County, volunteer recruitment, and operational costs.
	7100.100	County Grants Maryland Food Bank	12,000.00	10,000.00	10,000.00	2,000.00	20%	10,000.00	10,000.00	Expected increase in costs
	7100.137	County Grants Pocomoke City Development Corp	0.00	0.00	96,766.00	0.00	N/A	0.00	0.00	
	7100.160	County Grants Samaritan Shelter	40,000.00	20,000.00	20,000.00	20,000.00	100%	20,000.00	20,000.00	Increased funding request due to the loss of the EFSP grant.
	7100.175	County Grants Social Services Pharmacy Grant	40,000.00	15,000.00	15,000.00	25,000.00	167%	15,000.00	15,000.00	Funds needed to assist with emergencies, housing loss, and provide
	7100.197	County Grants Tri Community Mediation	65,000.00	0.00	0.00	65,000.00	N/A	0.00	0.00	New Applicant
	7100.210	County Grants Worcester County GOLD	15,000.00	15,000.00	15,000.00	0.00	0%	15,000.00	15,000.00	
	7100.220	County Grants Youth & Family Counseling	95,000.00	95,000.00	95,000.00	0.00	0%	95,000.00	95,000.00	
	7100.230	County Grants New Non-Profit Requests	70,572.00	0.00	0.00	70,572.00	N/A	0.00	0.00	New Applicants - see applications
	7130.005	Matching Appropriation DHMH Dev. Center Mandated Share	28,871.00	28,871.00	28,871.00	0.00	0%	0.00	28,871.00	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			\$967,940.00	\$636,627.00	\$733,393.00	\$331,313.00	52%	\$490,495.59	\$509,397.00	
Department Total: 1402 - Other Social Services			\$967,940.00	\$636,627.00	\$733,393.00	\$331,313.00	52%	\$490,495.59	\$509,397.00	

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1402 - Other Social Services				
Account 7100.010 - County Grants Atlantic General Hospital				
100.1402.7100.010	Project / Operational / Personnel Funding	1.0000	110,000.00	110,000.00
	Account 7100.010 - County Grants Atlantic General Hospital Totals	Transactions	1	\$110,000.00
Account 7100.017 - County Grants Big Brothers/Big Sisters				
100.1402.7100.017	Project Grant Request	1.0000	7,500.00	7,500.00
	Account 7100.017 - County Grants Big Brothers/Big Sisters Totals	Transactions	1	\$7,500.00
Account 7100.020 - County Grants BRAVE Program				
100.1402.7100.020	Project Grant Request	1.0000	3,500.00	3,500.00
	Account 7100.020 - County Grants BRAVE Program Totals	Transactions	1	\$3,500.00
Account 7100.022 - County Grants Coastal Hospice at the Ocean				
100.1402.7100.022	Operational Grant Request	1.0000	10,000.00	10,000.00
	Account 7100.022 - County Grants Coastal Hospice at the Ocean Totals	Transactions	1	\$10,000.00
Account 7100.023 - County Grants The Cricket Center				
100.1402.7100.023	Personnel Grant Request	1.0000	50,000.00	50,000.00
	Account 7100.023 - County Grants The Cricket Center Totals	Transactions	1	\$50,000.00
Account 7100.030 - County Grants Development Center				
100.1402.7100.030	Personnel/ Operational Grant Request	1.0000	219,497.00	219,497.00
	Account 7100.030 - County Grants Development Center Totals	Transactions	1	\$219,497.00
Account 7100.035 - County Grants Diakonia				
100.1402.7100.035	Personnel/ Matching/ Operational Grant Request	1.0000	100,000.00	100,000.00
	Account 7100.035 - County Grants Diakonia Totals	Transactions	1	\$100,000.00
Account 7100.040 - County Grants Drug & Alcohol Council				
100.1402.7100.040	Project Grant Request	1.0000	9,000.00	9,000.00
	Account 7100.040 - County Grants Drug & Alcohol Council Totals	Transactions	1	\$9,000.00
Account 7100.076 - County Grants Worcester County Humane Society				
100.1402.7100.076	Project Grant	1.0000	15,000.00	15,000.00
	Account 7100.076 - County Grants Worcester County Humane Society Totals	Transactions	1	\$15,000.00
Account 7100.077 - County Grants Jesse Klump Memorial Fund, Inc.				
100.1402.7100.077	Project Grant Request	1.0000	5,000.00	5,000.00
	Account 7100.077 - County Grants Jesse Klump Memorial Fund, Inc. Totals	Transactions	1	\$5,000.00
Account 7100.085 - County Grants Life Crisis Center				
100.1402.7100.085	Project/ Personnel/ Matching/ Operational Grant Request	1.0000	72,000.00	72,000.00
	Account 7100.085 - County Grants Life Crisis Center Totals	Transactions	1	\$72,000.00
Account 7100.100 - County Grants Maryland Food Bank				
100.1402.7100.100	Operational Grant Request	1.0000	12,000.00	12,000.00
	Account 7100.100 - County Grants Maryland Food Bank Totals	Transactions	1	\$12,000.00

Expense Budget Transaction Report

1402

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1402 - Other Social Services				
Account 7100.160 - County Grants Samaritan Shelter				
100.1402.7100.160	Operational / Matching Grant	1.0000	40,000.00	40,000.00
	Account 7100.160 - County Grants Samaritan Shelter Totals	Transactions	1	\$40,000.00
Account 7100.175 - County Grants Social Services Pharmacy Grant				
100.1402.7100.175	Customer Assistance Program Grant Request	1.0000	40,000.00	40,000.00
	Account 7100.175 - County Grants Social Services Pharmacy Grant Totals	Transactions	1	\$40,000.00
Account 7100.197 - County Grants Tri Community Mediation				
100.1402.7100.197	Operational Grant	1.0000	65,000.00	65,000.00
	Account 7100.197 - County Grants Tri Community Mediation Totals	Transactions	1	\$65,000.00
Account 7100.210 - County Grants Worcester County GOLD				
100.1402.7100.210	Operational Grant Request	1.0000	15,000.00	15,000.00
	Account 7100.210 - County Grants Worcester County GOLD Totals	Transactions	1	\$15,000.00
Account 7100.220 - County Grants Youth & Family Counseling				
100.1402.7100.220	Operational Grant Request	1.0000	95,000.00	95,000.00
	Account 7100.220 - County Grants Youth & Family Counseling Totals	Transactions	1	\$95,000.00
Account 7100.230 - County Grants New Non-Profit Requests				
100.1402.7100.230	Beach to Bay Heritage Area : Operational / Personnel Funding	10,000.0000	1.00	10,000.00
100.1402.7100.230	Joshua M Freeman Foundation : Project Funding	5,000.0000	1.00	5,000.00
100.1402.7100.230	Maryland Crime Victims Resource Center : Personnel Funding	37,962.0000	1.00	37,962.00
100.1402.7100.230	Rotary Club of Ocean City - Berlin Foundation : Project funding	10,000.0000	1.00	10,000.00
100.1402.7100.230	We Heart Berlin : Project Funding	7,610.0000	1.00	7,610.00
	Account 7100.230 - County Grants New Non-Profit Requests Totals	Transactions	5	\$70,572.00
Account 7130.005 - Matching Appropriation DHMH Dev. Center Mandated Share				
100.1402.7130.005	DHMH Mandated Share	1.0000	28,871.00	28,871.00
	Account 7130.005 - Matching Appropriation DHMH Dev. Center Mandated Share Totals	Transactions	1	\$28,871.00
	Department 1402 - Other Social Services Totals	Transactions	23	\$967,940.00
	Fund 100 - General Fund Totals	Transactions	23	\$967,940.00
	EXPENSES Totals	Transactions	23	\$967,940.00
	Grand Totals	Transactions	23	\$967,940.00

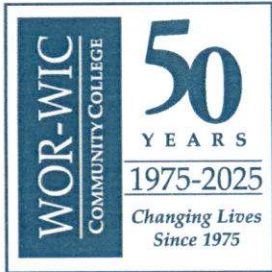
Expenditures			1502 WOR-WIC Community College Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund										
EXPENSES										
Department: 1502 - WOR-WIC Community College										
<i>OTHR CHGS - Other Charges</i>										
	7120.040	Other Non-Matching Expenses Appropriation for Wor-Wic	2,707,168.00	2,618,000.00	2,618,000.00	89,168.00	3%	1,308,998.00	2,530,242.00	Requested increase from Wor-Wic for FY26. Worcester Local Share is 27.29%
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			\$2,707,168.00	\$2,618,000.00	\$2,618,000.00	\$89,168.00	3%	\$1,308,998.00	\$2,530,242.00	
Department Total: 1502 - WOR-WIC Community College			\$2,707,168.00	\$2,618,000.00	\$2,618,000.00	\$89,168.00	3%	\$1,308,998.00	\$2,530,242.00	

Expense Budget Transaction Report

1502

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund	100 - General Fund			
Department	1502 - WOR-WIC Community College			
Account	7120.040 - Other Non-Matching Expenses Appropriation for Wor-Wic			
100.1502.7120.040	Wor-Wic Operating Requested Appropriation	1.0000	2,707,168.00	2,707,168.00
Account	7120.040 - Other Non-Matching Expenses Appropriation for Wor-Wic Totals	Transactions	1	\$2,707,168.00
Department	1502 - WOR-WIC Community College Totals	Transactions	1	\$2,707,168.00
Fund	100 - General Fund Totals	Transactions	1	\$2,707,168.00
	EXPENSES Totals	Transactions	1	\$2,707,168.00
	Grand Totals	Transactions	1	\$2,707,168.00



32000 CAMPUS DR
SALISBURY MD 21804
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MEMORANDUM

TO: Weston Young
FROM: Deborah Casey, Ph.D. *DCP*
DATE: February 14, 2025
RE: FY 2026 Budget Proposal

Attached is Wor-Wic Community College's FY 2026 operating budget proposal. Wor-Wic is requesting \$2,707,168 from Worcester County, which is \$89,168 more than the funding level in FY 2025. The budget proposal can be found on page 10 of the budget letter. The expenditure budget by function, which requires County approval, can be found on page 7.

BOARD OF TRUSTEES

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Morgan Hazel

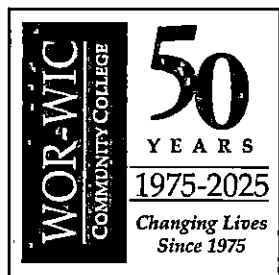
Martin T. Neat

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Anna G. Newton

Lorraine Purnell-Ayres

PRESIDENT

Deborah Casey, Ph.D.

MEMORANDUM

TO: Weston Young, Julie Giordano, and Laura Hurley
FROM: Deborah Casey, Ph.D.
DATE: February 12, 2025
RE: FY 2026 Budget Proposal

Attached is Wor-Wic Community College's FY 2026 operating budget proposal for \$36,460,139 (pages 10-13). This proposed budget is 7.63% or \$2,586,154 more than the approved FY 2025 budget.

To ensure the college fulfills its mission to "empower a diverse population of students to achieve success by delivering high-quality, affordable education, professional training, workforce development opportunities, and comprehensive student services that strengthen economic growth and improve the quality of life on the Lower Eastern Shore," the college assesses the current needs of the community it serves through its strategic planning process. As part of the planning process, all strategic goals have related measures and benchmarks to determine success. The data from the measures of success are analyzed annually by the planning council and strategic priority teams. All departments complete an annual review for assessment purposes. Action plans are created for new initiatives and to improve measurable results to achieve benchmarks. All action plans must include budget implications such as required resources, and detailed costs, and are posted in the electronic assessment management system. Our 2022-2027, five-year Strategic Plan was adopted by the Board in 2021 and will be the guide for future growth and development.

At the beginning of the operational budget process each year, budget officers attend budget training, which serves as a refresher, but also an opportunity to emphasize the importance of cross-referencing the assessment management action plans with the dollars requested in the budget. We also stress the need to analyze current and prior year departmental expense accounts. Line-item justification is electronically submitted through our budget module, and all new initiative requests submitted with the budget must include justification language to identify what strategic, academic, or departmental goal the budget request supports. Those requests that demonstrate the greatest potential to further the strategic plan receive priority consideration when the president's staff finalizes budget recommendations.

The following is a summary of the proposed FY 2026 budget changes, with a more detailed explanation on pages 2-5. A summary of the "Expenditure Budget by Function" can be found on page 7. The "Maintenance and Repair Plan," which requires county approval but not county funding, is on page 8-9. At the request of Wicomico County, included is a budget model of the college's revenue and expense projections from FY 2025 through FY 2034 (page 16).

Changes in the FY 2026 Operating Budget Revenues over FY 2025:

Student Tuition and Fees	457,989
State – Cade Funding Formula Revenue	1,338,165
Local Share	
Wicomico County - \$310,832	
Worcester County - \$ 89,168	400,000
Wicomico County Adult Basic Education Grant	0
Miscellaneous Income	<u>390,000</u>
Total	<u>\$2,586,154</u>

Changes in the FY 2026 Operating Budget Expenditures over FY 2025:

Salaries	1,323,384
Fringe Benefits	428,567
Contractual Services	291,881
Supplies	63,500
Communications	12,995
Travel (Conferences and Meetings)	53,195
Grants and Subsidies	70,500
Utilities	80,000
Fixed Charges	63,000
Furniture and Equipment	168,770
Contingency	30,362
Total	<u>\$2,586,154</u>

REVENUES

Student Tuition and Fees –Student enrollments increased in FY 2024 with final FTEs increasing 10.18% from FY 2023. FY 2025 Summer II and Fall total enrollment has increased 15.1% compared to FY 2024 Summer II and Fall total enrollment. For FY 2026, credit enrollments are predicated on 1,550 FTEs and continuing education and workforce development (CEWD) enrollments, including the Adult Basic Education (ABE) program are predicated on 755 FTEs. The FY 2026 total budgeted FTEs is 5% greater than the FY 2024 final FTEs and 2.2% greater than FY 2025 budgeted FTEs.

Wor-Wic’s FY 2024 FTE cost was the second lowest of the seven small community colleges (page 14). The in-county tuition rate for FY 2026 is increasing by \$3 per credit hour or 2.23%, increasing from \$133 per credit hour for in-county (Worcester and Wicomico Counties) residents to \$136 per credit hour. We are not increasing our technology or student services fees for the upcoming year. Overall, our tuition revenue and fees for FY 2026 are budgeted to increase by \$457,989. The college does not receive tuition revenue from ABE students, and CEWD classes are billed differently than a traditional credit course due to customized training for individual businesses (contract training). Senior citizens and several other categories of students do not pay tuition (waivers), by statute, and the college does not receive revenue for them. In addition, our dual enrollment students, by statute, receive a 25% discounted tuition for dual enrollment courses.

State - Funding Formula Revenue – The State funding formula for community colleges is the Cade funding model. The premise is that State aid to community colleges should be based on a percentage of funding linked to the State funding per student at selected Maryland public four-year institutions. The goal of 29% was established by statute by the Commission to Develop the Funding Model for Higher Education. FY 2023 and FY 2024 were the only years that the Cade funding model was fully funded at 29%. For FY 2025, the Governor submitted a Budget Reconciliation and Financing Act (BRFA), which rebased the Cade formula from 29% to a 26.5% link to the select 4-year public institutions, effectively cutting community college funding by over \$22.6 million. Making matters worse, the BRFA also made the rebasing at 26.5% permanent moving forward. During session, the General Assembly partially restored Cade, increasing from 26.5% to 27.2%, restoring almost \$10 million to the community college system.

The Governor's budget for FY 2026 did not reinstate Cade at 29% as it was established. Instead, the funding level remains at 27.2% of the select 4-year public institutions, retaining the cut we received for FY 2025, averages of FTEs for the last three audited years instead of the last year, and the hold harmless provision was not reinstated.

For FY 2026, Wor-Wic is projected to receive \$13,977,960 in State aid, which is an increase of \$1,338,165 or 10.59% over FY 2025, but only an increase of \$262,024 or 1.9% of our FY 2024 Cade funding, the last year of full, 29%, funding.

Local Share – For FY 2026, the college is requesting a \$400,000 increase in local funding over the FY 2025 budget appropriation. The funding request from Wicomico County is \$7,212,832, an increase of \$310,832, and from Worcester County is \$2,707,168, an increase of \$89,168. Joint approval of the college budget is required. Each county is obligated to fund a proportionate share of the budget, based on the FTE moving average over the last five audited years. Using the latest five-year moving average of in-county FTEs, used for local fund allocation (page 15), the Wicomico share of the county budget request is 72.71% and Worcester is 27.29%. Because the Wicomico FTE moving average percent increased and Worcester's decreased from FY 2025 to FY 2026, the funding between the two counties must be reallocated to match the latest five-year moving average of in-county FTEs.

Statewide, the average percentage share from State aid at CADE-funded institutions in FY 2023 was 29.3% of community college budgets and the local aid average was 38.6%; at Wor-Wic, State aid represented 40% and local aid represented 29%. For FY 2026, we are projecting State aid to represent 38% and local aid to represent 28% at Wor-Wic. The State goal is for tuition, State aid and local aid to be shared equally, one third each.

Miscellaneous Income -- In an effort to maintain the quality and size of our nursing program, the college is budgeting to receive \$370,000 from donated funds from the college's "Three-Way Challenge" campaign for the FY 2026 budget. We expect to continue to receive pass-through funds from PRMC to assist with EMS training in the amount of \$20,000. The college is also requesting \$150,000 from the Wor-Wic Community College Foundation's General Fund. Interest income, a component of the miscellaneous income account, is budgeted at \$425,000. The college is budgeting \$200,000 from the college's fundraising efforts to support the Occupational Therapy Assistant and Physical Therapist Assistant programs (\$100,000 for each program). \$200,000 for miscellaneous

items such as administrative fees, energy curtailment reimbursements and GovDeals sales. Also included in miscellaneous income is Wicomico County's support of the Adult Basic Education (ABE) program in the amount of \$150,000.

EXPENDITURES

Salaries – Wor-Wic's ratio of FTE employees per FTE student is the second lowest of the seven Maryland small community colleges (page 14). For FY 2026, the college will continue to freeze a vacant information technology position, which has been frozen for the past two years. The college is adding a new 10-month biology faculty position to support the need for additional sections of anatomy and physiology courses, a programmer/analyst to support the functional departments of the college by implementing, upgrading and maintaining the numerous computer applications/software systems utilized by the functional departments, a dean's associate to support our dean of student success, an executive associate to support our vice president for strategic initiatives and community engagement, and a director of STEM to support the operational needs and strategic direction of STEM and cybersecurity needs of the local workforce.

The college conducted compensation studies in FY 2022 and FY 2024 to assess the degree of external competitiveness and our internal pay practices. For FY 2025, the staff pay scale shifted by 7% and the faculty scale shifted by 4.5%, per the recommendation of the compensation study consultant, to remain competitive with the market. With the cut to State funding in FY 2025, the college could only afford a 3% raise for standard employees, which did not align with the compensation consultant's salary recommendation or our current compensation plan structure. For 2026, we are allocating funds for a salary increase that aligns with our compensation plan and keeps employees' salaries competitive to the market. We will determine the exact percentages after finalizing compensation negotiations with our full-time faculty. The college also continues to pay close attention to the Blueprint for Maryland's Future legislation, especially as it pertains to public school teacher compensation and how it impacts our competitiveness.

Fringe Benefits – Overall, the FY 2026 fringe benefits line items are increasing by \$428,567 or 6.26%. For FY 2026, we are not increasing the medical budget line item. While we prefer to budget close to our medical plan's projected maximum to limit our risk, we simply cannot afford to do so. The dental insurance line is increasing by \$15,000. Retirement contributions are increasing by \$106,500 based on current year expenditures. We are partially funding OPEB expenses at \$100,000 instead of the full \$171,500. We are also budgeting .45% of total payroll, \$95,547, for the Maryland Family Medical Leave. As of now, contributions are scheduled to begin July 1, 2025.

Contractual Services – For FY 2026, contractual services are increasing by \$291,881 or 7.81%. The largest dollar increase is for maintenance contracts, which is increasing by \$86,427 or 4.34%. This line includes most of our facilities and information technology contracts. The largest percent increase is the building repairs line item, which is increasing by \$80,000 or 66.67%. For the past two years, as our buildings age, we have seen a significant increase in repairs for boilers and chillers. Ed2Go consulting fees are increasing by \$45,000 or 56.25%. These consulting fees are offset by tuition revenue for continuing education and workforce development students who are enrolling in the virtual courses offered by Ed2Go.

Supplies – For FY 2025, the college’s supplies budget is increasing by \$63,500 or 5.16%. Line items within this category include instructional supplies, software, small equipment, graduation expenses, dues, and catering.

Communications – For FY 2026, the communications budget is increasing by \$12,995 or 6.32%. Postage is increasing by \$5,000. Internet services is increasing by \$15,000 to boost bandwidth while telephone/cell service is decreasing by \$7,005.

Travel (Conferences and Meetings) –For FY 2026, the college’s travel budget is increasing by 21.23% or \$53,195. The increases are a result of interviewing expenses for out-of-town job applicants, meetings with local business and professional development opportunities.

Grants and Subsidies – Grants and subsidies expenses are increasing by \$70,500 to adjust student waiver expenditures and student account expense.

Utilities – Based on FY 2026, the college’s budget for electricity is increasing by \$80,000 or 12.89%.

Fixed Charges – For FY 2026, the college is estimating an increase of \$63,000 or 12.83% for fixed expenses, which includes liability, worker’s compensation, cyber liability, and other insurances. Rent, for the Dragway for our criminal justice department and the Shorebirds Stadium parking lot for our CDL program, is also included.

Furniture and Equipment – For FY 2026, the college’s budget for furniture and equipment is increasing \$168,770 to replace kitchen equipment for use by the culinary and hospitality management programs, to purchase trainers for the applied technologies programs, to purchase a firewall that’s end of life for the information technology department, and to purchase facilities management equipment.

Contingency – The college is budgeting \$140,127 to contingency dollars for FY 2026. The budgeted contingency in FY 2022 was \$98,088, in FY 2023 was \$236,901, in FY 2024 was \$150,000, and in FY 2025 is \$109,765.

NEW POSITIONS FOR FY 2026

	Salary With Benefits	Fiscal Note
Biology Faculty (10-month)		
This new 10-month credit faculty position will teach anatomy and physiology courses. This course is a prerequisite for all allied health courses. For the past several terms, students have been waitlisted for this course. The lack of available seats interrupts student progression.	\$99,361	\$99,361
Dean's Associate		
This new full-time support staff position will provide office support for the dean of student success who oversees TRiO, veteran services, student engagement and belonging, CCAMPIS and counseling services. The dean's associate will prepare correspondence and reports, reconcile budgets, schedule appointments/meetings, take meeting minutes, prepare paperwork for grievance reviews and/or Title IX hearings, and assist the dean on related departmental, divisional, and college projects, programs, and events.	\$80,000	\$80,000
Director of STEM		
This new full-time administrative position will support the operational needs and strategic direction of STEM and cybersecurity innovations and related instructional programs. This position collaborates across departments (applied technology, computer science, mathematics, science, continuing education, and workforce development, etc.), monitors industry and higher education trends and employment needs, manages grants and identifies opportunities to increase programmatic innovation.	\$116,253	\$116,253
Executive Associate, Strategic Initiatives and Community Engagement		
This new full-time support staff position will provide proactive, high level administrative support for the vice president for strategic initiatives and community engagement by preparing correspondence and reports, reconciling budgets, managing the vice president's schedule, and coordinating meetings with community leaders and organizations.	\$87,505	\$87,505
Programmer/Analyst		
This new full-time administrative position serves as a technical and functional expert for specific Enterprise Resource Planning (ERP) software modules and related third-party applications by developing complex technical solutions that include design, development, coding, testing and ongoing support.	\$116,019	\$116,019

**WOR-WIC COMMUNITY COLLEGE
EXPENDITURE BUDGET BY FUNCTION
FY 2026**

	<u>AMOUNT</u>
<u>INSTRUCTION</u> This category includes expenditures for all activities that are part of the institution's instructional program, including credit and continuing education courses.	\$ 11,921,551
<u>INSTITUTIONAL SUPPORT</u> This category includes expenditures for administrative office activities including fiscal operations, information technology, institutional research, publications, and resource development.	\$ 8,108,070
<u>ACADEMIC SUPPORT</u> This category includes expenditures for library services, academic administration, and support services for instruction.	\$ 7,336,997
<u>PLANT</u> This category includes expenditures for the operation and maintenance of the physical plant and public safety.	\$ 4,762,224
<u>STUDENT SERVICES</u> This category includes expenditures for the offices of admissions, financial aid, registrar, counseling, recruitment, retention, student engagement and the vice president for enrollment management and student services.	\$ 3,920,338
<u>SCHOLARSHIPS</u> This category includes expenditures for scholarships and tuition waivers.	\$ 411,000
TOTAL OPERATING BUDGET	<u>\$ 36,460,139</u>
<u>MAINTENANCE AND REPAIR</u>	<u>\$ 509,000</u>

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

**MAINTENANCE AND REPAIR PLAN
FISCAL YEAR 2026**

<u>Project Description</u>	<u>Amount</u>
<u>Jordan Center Playground Resurfacing and Shade Structure</u> Replace the existing playground surface that is 19 years old with a new rubber mulch surface. Provide a structure that will provide partial shade to the playground.	\$150,000
<u>Security Panels Replacements</u> Replace the existing burglar/security panels due to age and availability of parts. The current panels range in age from 12 to 25+ years old, and the life span of these panels is 12 to 15 years. The new panels would be networked together as a sperate project once the software (Fireworks) is implemented.	\$75,000
<u>Hot Water Heater Replacements</u> Replace water heaters in GH boiler room and FOH 4th floor. These units range from 14 to 26 years old and need to be replaced before they fail. We also have sourcing issues for parts when they need repair.	\$60,000
<u>Elevator Repairs</u> Repair the following: BH door operator and clutch (\$11,000); MTC door operator and clutch (\$11,000); HH valve upgrade (\$8,300); GH door operator and clutch (\$11,000)	\$45,000
<u>Fire Alarm Field Devices Upgrades</u> Replace existing detection devices with sensing components that have exceeded their life expectancy. The new devices will be programmed to operate with the existing fire alarm control panel and tested for operation. This equipment will work with the Fireworks software that we plan to implement.	\$42,000
<u>Fire Alarm Software (Fireworks)</u> Install new software (Fireworks) for the campus' fire alarm systems. Upon completion all fire alarms on campus will be programmed to report through the software and allow for a single monitored account for all fire alarm systems on campus.	\$37,000
<u>Miscellaneous Roofing Repairs</u> Schedule roofing repairs, as recommended, in the preventative maintenance plan for all campus buildings.	\$30,000
<u>Miscellaneous Engineering Services</u> Contract for engineering services, as needed	\$30,000

<u>Miscellaneous Concrete and Gutter Repairs</u>	\$20,000
Repair concrete sidewalks and curbs, and repair gutters, as needed	

<u>Security Systems Upgrades</u>	\$20,000
Replace existing systems and related components with new commercial grade security equipment and install software for remote programming and code changes.	

<u>TOTAL</u>	\$509,000

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

WOR-WIC COMMUNITY COLLEGE
OPERATING BUDGET
FY 2026

ACCOUNT NAME	ACCT #	Budget - 25	Request - 26
REVENUE			
1 Tuition & Fees	40010	10,439,190	10,897,179
2 State - Cade Formula	46100	12,639,795	13,977,960
3 Wicomico County	46200	6,902,000	7,212,832
3A Wicomico County - Adult Basic Education	46200	150,000	150,000
4 Worcester County	46300	2,618,000	2,707,168
5 Miscellaneous Income	47000	1,125,000	1,515,000
6 GRAND TOTAL REVENUE		33,873,985	36,460,139
EXPENSES			
SALARIES			
7 Administration - Full-Time	55500	8,231,354	9,085,284
8 Administration - Part-Time	55510	0	0
9 Faculty - Full-Time	55600	5,444,288	5,739,984
10 Faculty - Part-Time / Overload	55610	1,781,732	1,910,726
11 Tutors - Part-Time	55650	0	0
12 Lab Instructors - Part-Time	55660	88,938	96,480
13 Consulting Services	55670	32,396	29,108
14 Professional Development	55690	0	0
15 Support Staff - Full-Time	55700	3,611,919	3,629,613
16 Support Staff - Part-Time	55710	479,841	489,968
17 Support Staff - Overtime	55720	33,869	26,850
18 Student Assistant	55800	23,730	36,960
19 Work Study	55810	39,204	26,883
20 Temporary Staff	55910	142,042	160,841
21 Total Salaries		19,909,313	21,232,697
FRINGE BENEFITS			
22 Annual Leave	56890	45,000	45,000
23 Sick Leave	56880	15,000	15,000
24 Fica Tax	56910	1,516,204	1,618,116
25 Health Insurance	56920	4,648,107	4,648,107
26 Dental Insurance	56930	154,250	169,250
27 Life Insurance	56940	54,337	58,028
28 Disability Insurance	56950	51,634	55,143
29 Miscellaneous Fringe Benefits	56960	138,192	140,600
30 Unemployment Insurance	56970	35,000	35,000
31 Retirement Contributions	56980	127,500	234,000
32 OPEB Expenses	57000	0	100,000

WOR-WIC COMMUNITY COLLEGE
OPERATING BUDGET
FY 2026

ACCOUNT NAME	ACCT #	Budget - 25	Request - 26
33 Family Medical Leave MD .45%	56995	0	95,547
34 Graduate Reimbursement	56990	66,000	66,000
35 Total Fringe Benefits		6,851,224	7,279,791
36 Total Salary & Fringe Benefits		26,760,537	28,512,488
CONTRACTUAL SERVICES			
37 Printing	60010	164,975	182,734
38 Advertising	60020	320,572	334,405
39 Promotional	60030	72,026	83,100
40 Consultants	60110	122,435	132,945
41 Student Stipend	60115	11,350	7,000
42 Honoraria/Guest Speaker	60120	12,950	11,550
43 Visiting Instructor Expense	60130	11,000	11,000
44 Program Development	60140	1,104	1,104
45 Ed2Go Consulting Fees	60150	80,000	125,000
46 Banking Services	60610	50,000	55,000
47 Legal Fees	60620	100,000	100,000
48 Auditing & Accounting Fees	60630	55,000	70,000
49 Leasehold Improvements	60720	0	0
50 Building Repairs	60730	120,000	200,000
51 Equipment Repair	60740	61,343	71,428
52 Equipment Rentals	60750	84,040	86,800
53 Temporary Services	60780	0	0
54 Uniform Rental	60790	20,000	20,000
55 Maintenance Contracts	60810	1,992,350	2,078,777
56 Copier Maintenance	60820	66,452	56,745
57 Misc. Contractual Services	60910	378,534	387,909
58 Media Center Services	60915	12,922	13,437
59 Total Contractual Services		3,737,053	4,028,934
SUPPLIES			
60 Instructional Supplies/Audio/Visual	61010	248,928	285,923
61 Software	61020	359,591	383,211
62 Reference Books / Trade Journals	61040	16,972	11,064
63 Office Supplies	61510	78,948	80,431
64 Building Supplies	61610	20,000	10,000
65 Housekeeping Supplies	61620	65,000	75,000
66 Mechanical Supplies	61630	10,000	5,000

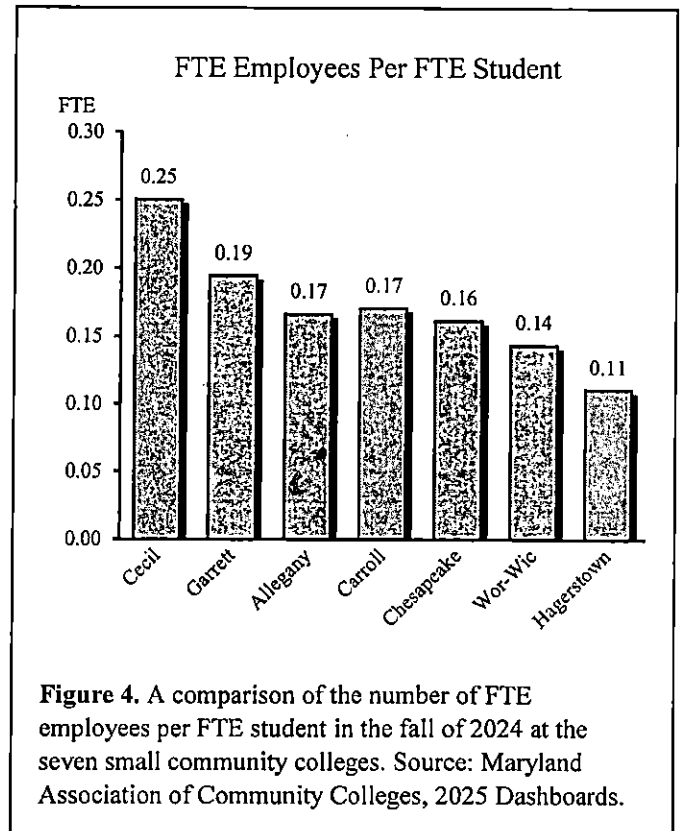
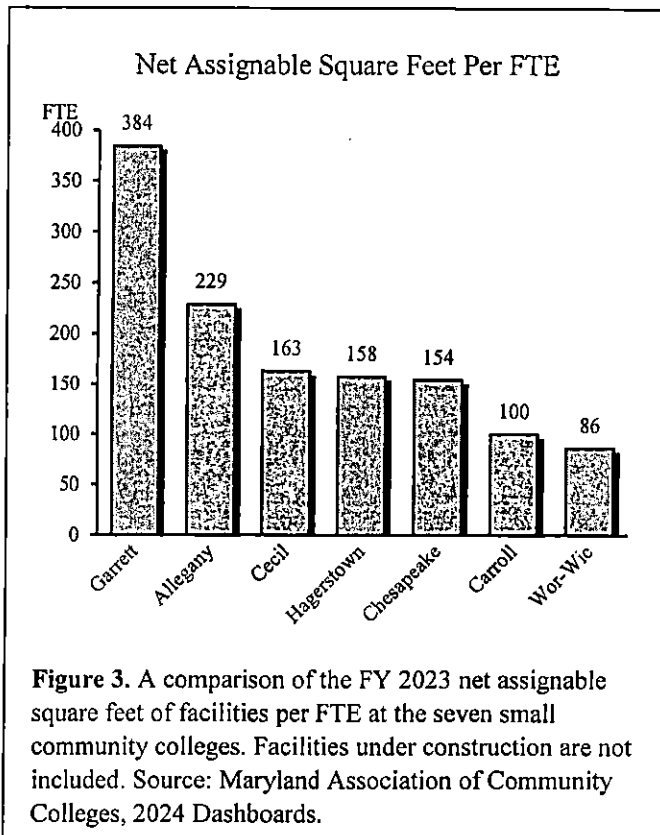
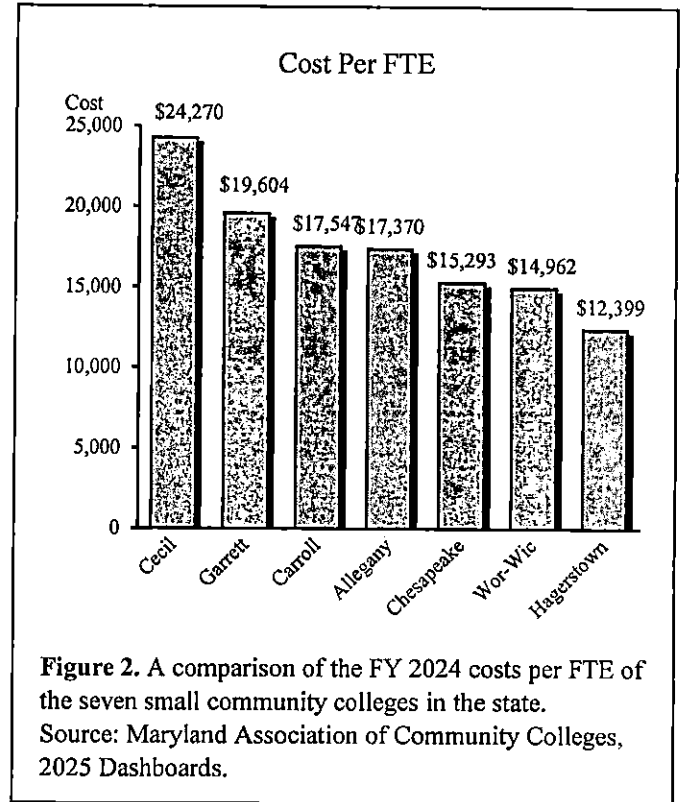
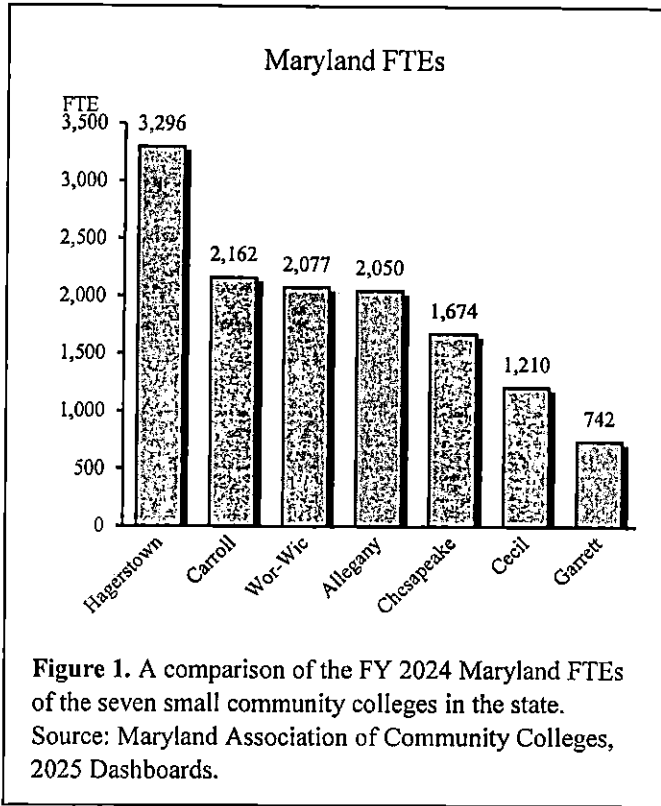
WOR-WIC COMMUNITY COLLEGE
OPERATING BUDGET
FY 2026

ACCOUNT NAME	ACCT #	Budget - 25	Request - 26
67 Land Management Supplies	61640	27,500	34,000
68 Electrical Supplies	61660	18,000	18,000
69 Plumbing Supplies	61670	9,000	9,000
70 Occupational Safety Supplies	61680	9,400	9,400
71 Small Equipment - Under \$2,500	61710	27,705	60,230
72 Graduation	61810	35,500	34,000
73 Orientation	61820	35,800	28,550
74 Dues	61910	179,039	154,148
75 Catering	61930	67,267	70,778
76 Miscellaneous Supplies	61990	20,980	24,395
77 Total Supplies		1,229,630	1,293,130
COMMUNICATIONS			
78 Telephone	62010	30,605	25,600
79 Cell Phone	62020	20,000	18,000
80 Internet	62030	50,000	65,000
81 Postage	62110	105,000	110,000
82 Total Communications		205,605	218,600
CONFERENCES & MEETINGS			
83 Travel & Professional Development	63010	194,270	250,097
84 Interviewing Expense	63020	4,000	10,500
85 Business / Industry / PAC	63030	13,245	15,113
86 President's Fund	63210	3,000	3,000
87 Board Expense	63220	21,000	15,000
88 College Vehicle - Gas / Repair	63610	15,000	10,000
89 Total Travel		250,515	303,710
GRANTS/SUBSIDIES/MISC			
90 Board Scholarships	64020	55,000	55,000
91 SEOG Match	64120	15,000	10,000
92 Foster Care - Tuition Waiver	64210	10,000	10,000
93 Disability - Tuition Waiver	64220	10,000	8,000
94 Sr Citizen - Tuition Waiver	64230	70,000	90,000
95 National Guard Tuition Waiver	64240	5,000	2,500
96 Unaccompanied Homeless Youth - Tuition W.	64250	30,000	60,000
97 Victims of Human Trafficking - Tuition Waiver	64260	500	500
98 Dual Enrollment - Tuition Waiver	64270	175,000	175,000

**WOR-WIC COMMUNITY COLLEGE
OPERATING BUDGET
FY 2026**

ACCOUNT NAME	ACCT #	Budget - 25	Request - 26
99 Student Accounts Expense	64310	70,000	100,000
100 Student Account Expense C/E	64320	2,500	2,500
101 Total Grants & Subsidies		443,000	513,500
UTILITIES			
102 Electricity	65010	495,000	575,000
103 Water and Sewer	65020	35,000	35,000
104 Gas	65030	90,000	90,000
105 Oil	65040	500	500
106 Total Utilities		620,500	700,500
FIXED CHARGES			
107 Insurance	66010	465,000	525,000
108 Classroom Rent	66110	26,000	29,000
109 Total Fixed Charges		491,000	554,000
FURNITURE & EQUIPMENT			
110 Equipment - \$2,500 and Over	71100	26,380	195,150
111 Instructional Equipment - \$2,500 and Over	71110	0	0
112 Transportation Equip - \$2,500 and Over	71120	0	0
113 Data Processing Equip - \$2,500 and Over	71130	0	0
114 Maintenance Equip - \$2,500 and Over	71140	0	0
115 Total Furniture & Equipm't		26,380	195,150
CONTINGENCY			
116 Contingency	68990	109,765	140,127
117 Total Contingency		109,765	140,127
118 TOTAL EXPENSES		33,873,985	36,460,139

Wor-Wic Community College Compared to Other Small Community Colleges in Maryland



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

1502

FY	Total Cty FTES	Wicomico			Worcester		
		FTES	5 Year Moving Ave.	%	FTES	5 Year Moving Ave.	%
85	535.28	386.96			148.32		
86	567.49	428.15			139.34		
87	488.18	351.66			136.52		
88	551.81	383.32			168.49		
89	695.14	485.90	407.20	71.74%	209.24	160.38	28.26%
90	814.45	570.29	443.86	71.20%	244.16	179.55	28.80%
91	861.29	592.47	476.73	69.88%	268.82	205.45	30.12%
92	962.08	676.00	541.60	69.71%	286.08	235.36	30.29%
93	1,092.01	770.49	619.03	69.95%	321.52	265.96	30.05%
94	1,185.77	829.65	687.78	69.96%	356.12	295.34	30.04%
95	1,161.58	817.93	737.31	70.05%	343.65	315.24	29.95%
96	1,166.79	806.44	780.10	70.05%	360.35	333.54	29.95%
97	1,203.66	802.39	805.38	69.31%	401.27	356.58	30.69%
98	1,235.66	838.45	818.97	68.78%	397.21	371.72	31.22%
99	1,316.47	901.97	833.44	68.49%	414.50	383.40	31.51%
00	1,380.27	954.71	860.79	68.29%	425.56	399.78	31.71%
01	1,493.98	1,003.51	900.21	67.89%	490.47	425.80	32.11%
02	1,686.09	1,124.14	964.56	67.81%	561.95	457.94	32.19%
03	1,834.57	1,283.22	1,053.51	68.31%	551.35	488.77	31.69%
04	1,907.30	1,342.16	1,141.55	68.75%	565.14	518.89	31.25%
05	1,927.77	1,348.79	1,220.36	68.95%	578.98	549.58	31.05%
06	1,905.68	1,337.47	1,287.16	69.49%	568.21	565.13	30.51%
07	1,985.15	1,432.84	1,348.90	70.55%	552.31	563.20	29.45%
08	2,113.14	1,491.09	1,390.47	70.66%	622.05	577.34	29.34%
09	2,327.23	1,664.55	1,454.95	70.91%	662.68	596.85	29.09%
10	2,538.48	1,818.81	1,548.95	71.25%	719.67	624.98	28.75%
11	2,725.50	1,966.42	1,674.74	71.63%	759.08	663.16	28.37%
12	2,481.59	1,753.42	1,738.86	71.35%	728.17	698.33	28.65%
13	2,290.73	1,597.58	1,760.16	71.18%	693.15	712.55	28.82%
14	2,080.65	1,437.71	1,714.79	70.76%	642.94	708.60	29.24%
15	2,185.62	1,573.35	1,665.70	70.80%	612.27	687.12	29.20%
16	2,126.78	1,522.38	1,576.89	70.62%	604.40	656.19	29.38%
17	2,074.11	1,484.22	1,523.05	70.79%	589.89	628.53	29.21%
18	2,051.81	1,478.64	1,499.26	71.26%	573.17	604.53	28.74%
19	1,979.64	1,439.51	1,499.62	71.97%	540.13	583.97	28.03%
20	1,786.72	1,286.46	1,442.24	71.97%	500.26	561.57	28.03%
21	1,593.75	1,109.68	1,359.70	71.67%	484.07	537.50	28.33%
22	1,545.30	1,130.40	1,288.94	71.95%	414.90	502.51	28.05%
23	1,523.73	1,144.90	1,222.19	72.50%	378.83	463.64	27.50%
24	1,725.36	1,272.85	1,188.86	72.71%	452.51	446.11	27.29%

FTES - Full-Time Equivalent Student

	PROJECT 2025	PROJECT 2026	PROJECT 2027	PROJECT 2028	PROJECT 2029	PROJECT 2030	PROJECT 2031	PROJECT 2032	PROJECT 2033	PROJECT 2034
CREDIT TUITION AND FEES	8,659,190	9,117,179	9,390,694	9,672,415	9,962,588	10,261,465	10,569,309	10,886,389	11,212,980	11,549,370
NON CREDIT TUITION AND FEES	1,780,000	1,780,000	1,880,000	1,913,333	1,957,778	2,017,037	2,062,716	2,112,510	2,164,088	2,213,105
TOTAL TUITION AND FEES	10,439,190	10,897,179	11,270,694	11,585,749	11,920,365	12,278,502	12,632,025	12,998,899	13,377,068	13,762,474
FEDERAL										
STATE - CADE FORMULA	12,639,795	13,977,960	14,397,299	14,829,218	15,274,094	15,732,317	16,204,287	16,690,415	17,191,128	17,706,862
WICOMICO	6,902,000	7,212,832	7,537,409	7,876,593	8,231,040	8,601,436	8,988,501	9,392,984	9,815,668	10,257,373
WORCESTER	2,618,000	2,707,168	2,801,919	2,899,986	3,001,486	3,106,538	3,215,266	3,327,801	3,444,274	3,564,823
INTEREST & MISC REV	1,275,000	1,665,000	1,681,650	1,698,467	1,715,451	1,732,606	1,749,932	1,767,431	1,785,105	1,802,956
TOTAL REVENUE	33,873,985	36,460,139	37,688,971	38,890,012	40,142,436	41,451,399	42,790,011	44,177,529	45,613,242	47,094,488
BUDGET	33,873,985	36,460,139	37,688,971	38,890,012	40,142,436	41,451,399	42,790,011	44,177,529	45,613,242	47,094,488
BUDGET \$ INCREASE	325,237	2,586,154	1,228,832	1,201,040	1,252,424	1,308,963	1,338,612	1,387,518	1,435,713	1,481,246
BUDGET % INCREASE	0.97%	7.63%	3.37%	3.19%	3.22%	3.26%	3.23%	3.24%	3.25%	3.25%
SALARIES AND F/B	26,760,537	28,512,488	29,510,425	30,543,290	31,612,305	32,718,736	33,863,892	34,900,000	36,000,000	37,260,000
CONTRACTED SERV.	3,737,053	4,028,934	4,190,091	4,357,695	4,532,003	4,713,283	4,901,814	5,097,887	5,301,802	5,513,874
SUPPLIES	1,229,630	1,293,130	1,331,924	1,371,882	1,413,038	1,455,429	1,499,092	1,544,065	1,590,387	1,638,098
COMMUNICATIONS	205,605	218,600	220,786	222,994	225,224	227,476	229,751	232,048	234,369	236,712
CONFERENCES	250,515	303,710	309,784	315,980	322,299	328,745	335,320	342,027	348,867	355,845
GRANTS / SUBSIDIES	443,000	513,500	521,203	529,021	536,956	545,010	553,185	561,483	569,905	578,454
UTILITIES	620,500	700,500	700,850	701,201	701,551	701,902	702,253	702,604	702,955	703,307
FIXED CHARGES	491,000	554,000	565,080	576,382	587,909	599,667	611,661	623,894	636,372	649,099
CONTINGENCY	109,765	140,127	150,000	150,000	150,000	100,000	50,000	100,000	100,000	100,000
FURNITURE & EQUIP.	26,380	195,150	188,828	121,569	61,150	61,150	43,043	73,521	128,585	59,098
TOTAL EXPENSES	33,873,985	36,460,139	37,688,971	38,890,012	40,142,436	41,451,399	42,790,011	44,177,529	45,613,243	47,094,488

Wicomico - Worcester Fund

	WICOMICO	WORCESTER	TOTAL
June 30 2018, Fund Balance	879,587.30	741,686.70	1,621,274.00
FY 2018 Addition per Audit	273,967.52	113,978.56	387,946.08
FY 2019 Reduction for County Budget Assistance	0.00	0.00	0.00
FY 2019 Physical Therapy Assistants Grants	0.00	(100,000.00)	(100,000.00)
June 30, 2019, Fund Balance	983,321.55	684,490.45	1,667,812.00
FY 2019 Addition per Audit	103,734.25	42,803.75	146,538.00
FY 2020 Reduction for County Budget Assistance	0.00	0.00	0.00
June 30, 2020, Fund Balance	1,002,144.17	692,081.83	1,694,226.00
FY 2020 Addition per Audit	18,822.62	7,591.38	26,414.00
FY 2021 Reduction for Operating Budget	(287,880.00)	0.00	287,880.00
Jan 2021, Fund Balance -	714,264.17	692,081.83	1,406,346.00
FY 2021 Addition per Audit	270,257.70	105,256.68	375,514.38
June 30, 2021 Fund Balance	984,521.87	797,338.51	1,781,860.38
FY 2022 Additions per Audit	67,093.51	26,130.77	93,224.28
June 30, 2022 Fund Balance	1,051,615.38	823,469.28	1,875,084.66
FY 2023 Additions per Audit	98,790.09	39,050.13	137,840.22
June 30, 2023 Fund Balance	1,150,405.47	862,519.41	2,012,924.88
FY 2024 Additions per Audit	14,040.48	5,473.74	19,514.22
June 30, 2024 Fund Balance	1,164,445.95	867,993.15	2,032,439.10
6% of \$33,873,985 for FY 2025 Operating Budget = \$2,032,439			

Expenditures			1505 Board of Education Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund										
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.	115,610,633.00	105,393,692.00	105,393,692.00	10,216,941.00	10%	50,554,292.00	99,706,640.00	
	7120.092	Other Non-Matching Expenses Non-Recurring Board of Ed	42,098.00	0.00	0.00	42,098.00	N/A	0.00	0.00	
	7120.300	Other Non-Matching Expenses Board of Ed Employee Retirement	929,955.00	818,722.00	818,722.00	111,233.00	14%	798,304.00	727,006.00	
	7120.310	Other Non-Matching Expenses Board of Ed School Building Impr	0.00	0.00	0.00	0.00	N/A	0.00	100,000.00	
	7120.330	Other Non-Matching Expenses Board of Ed Technology	0.00	0.00	0.00	0.00	N/A	0.00	200,000.00	
	7120.332	Other Non-Matching Expenses Board of Ed Restricted Programs	0.00	0.00	0.00	0.00	N/A	0.00	68,733.34	
	7170.040	Benefits & Insurance Other Post-Employment Benefits	9,600,000.00	8,841,987.00	8,841,987.00	758,013.00	9%	4,420,993.50	0.00	
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			\$126,182,686.00	\$115,054,401.00	\$115,054,401.00	\$11,128,285.00	10%	\$55,773,589.50	\$100,802,379.34	
Department Total: 1505 - Board of Education			\$126,182,686.00	\$115,054,401.00	\$115,054,401.00	\$11,128,285.00	10%	\$55,773,589.50	\$100,802,379.34	

Expense Budget Transaction Report

1505

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund	100 - General Fund			
Department	1505 - Board of Education			
Location	200 - Administration			
Account	7120.010 - Other Non-Matching Expenses Appropriation for Board of Educ.			
100.1505.200.7120.010	Additional Request above MOE	1.0000	9,332,114.00	9,332,114.00
100.1505.200.7120.010	Maintenance of Effort Funding	1.0000	106,278,519.00	106,278,519.00
	Account 7120.010 - Other Non-Matching Expenses Appropriation for Board of Educ. Totals	Transactions	2	<u>\$115,610,633.00</u>
Account	7120.092 - Other Non-Matching Expenses Non-Recurring Board of Ed			
100.1505.200.7120.092	Nonrecurring Technology	1.0000	42,098.00	42,098.00
	Account 7120.092 - Other Non-Matching Expenses Non-Recurring Board of Ed Totals	Transactions	1	<u>\$42,098.00</u>
Account	7120.300 - Other Non-Matching Expenses Board of Ed Employee Retirement			
100.1505.200.7120.300	County Appropriation Retirement Non-Teachers	1.0000	929,955.00	929,955.00
	Account 7120.300 - Other Non-Matching Expenses Board of Ed Employee Retirement Totals	Transactions	1	<u>\$929,955.00</u>
Account	7170.040 - Benefits & Insurance Other Post-Employment Benefits			
100.1505.200.7170.040	On Behalf of Board of Education 80% of total OPEB	1.0000	9,600,000.00	9,600,000.00
	Account 7170.040 - Benefits & Insurance Other Post-Employment Benefits Totals	Transactions	1	<u>\$9,600,000.00</u>
	Location 200 - Administration Totals	Transactions	5	<u>\$126,182,686.00</u>
	Department 1505 - Board of Education Totals	Transactions	5	<u>\$126,182,686.00</u>
	Fund 100 - General Fund Totals	Transactions	5	<u>\$126,182,686.00</u>
	EXPENSES Totals	Transactions	5	<u>\$126,182,686.00</u>
	Grand Totals	Transactions	5	<u>\$126,182,686.00</u>

Worcester County

FY 2026 Requested Budget

	FY2026 Requested	FY2025 Adopted	\$ Variance	% Variance
Board of Education				
BOE Operating Budget	145,221,039	133,214,470	12,006,569	9.0%
Interfund Charges (State & Other Funding)	(28,458,353)	(26,942,056)	(1,516,297)	5.6%
County Required Local Share/MOE	106,278,519	99,501,419	6,777,100	6.8%
County Required Share Teacher Pension	929,955	818,722	111,233	13.6%
OPEB to meet retire expenses		1,587,052	(1,587,052)	-100.0%
County Appropriation School Construction	180,000	60,000	120,000	200.0%
Non-Recurring Expenses (Computer Software)	42,098	0	42,098	N/A
Additional Funding Requested Above MOE	9,332,114	4,305,221	5,026,893	116.8%
BOE Debt Service	7,673,065	7,678,694	(5,629)	-0.1%
Total Operating & Debt Service	124,435,751	113,951,108	10,484,643	9.2%

DEPARTMENT BUDGET SUMMARY					
Department or Agency:	Board Of Education	Department Number:	1505		
Fund: 100	General Fund	Function:	Public Schools		
Statistical Data:					
Description of Statistal Data		Actual FY2022	Actual FY2023	Estimate FY2024	Estimate FY2025
Student Enrollment in Worcester County Public Schools		6,803	6,793	7,002	7,027
Teachers & instructional personnel employed in Worcester County Public Schools		653.3	654.3	668.5	661.5
Revenues:					
	Approved Budget FY2023	Approved Budget FY2024	Approved Budget FY2025	Budget Request FY2026	% Change
Revenue Category					
UNRESTRICTED REVENUE					0.0%
County Appropriation	99,985,947	99,706,640	99,501,419	106,278,519	6.8%
State	22,287,191	25,147,288	25,950,045	27,416,342	5.7%
Other	792,463	792,463	992,011	1,042,011	5.0%
OTHER REQUESTS - COUNTY FUNDED RECURRING					0.0%
Appropriation - Technology	200,000	200,000	0	0	0.0%
Appropriation - Capital Outlay	100,000	100,000	0	0	0.0%
NONRECURRING -COUNTY FUNDED					0.0%
Appropriation - Technology	0	0	0	42,098	100.0%
Appropriation - School Construction	205,000	815,000	60,000	180,000	200.0%
OTHER - COUNTY FUNDED					0.0%
Appropriation - Retirement Expenses	697,658	758,679	818,722	929,955	13.6%
OPEB to meet retiree expenses			1,587,052	0	-100.0%
Addition Funding Requested above MOE			4,305,221	9,332,114	116.8%
Total	\$ 124,268,259	\$ 127,520,070	\$ 133,214,470	\$ 145,221,039	9.0%
Expenditures:					
	Approved Budget FY2023	Approved Budget FY2024	Approved Budget FY2025	Budget Request FY2026	% Change
Expenditure Category					
Administration	\$ 1,887,139	\$ 1,896,875	\$ 1,914,249	2,315,108	20.9%
Instructional Support Services	8,634,329	8,777,338	9,447,630	10,008,386	5.9%
Instructional Salaries	50,670,916	51,186,259	52,397,601	57,098,292	9.0%
Textbooks & Classroom Supplies	2,727,738	2,412,317	2,372,757	3,586,147	51.1%
Other Instructional Costs	965,917	1,131,659	1,131,659	1,153,491	1.9%
Special Education	12,547,863	12,861,043	13,665,086	14,627,898	7.0%
Student Personnel Services	393,154	404,886	432,394	453,482	4.9%
Health Services	1,132,576	1,161,956	1,245,474	1,508,271	21.1%
Student Transportation	7,324,165	7,560,354	7,690,036	8,081,947	5.1%
Operation of Plant	8,773,995	8,915,759	9,822,653	9,886,693	0.7%
Maintenance of Plant	1,173,873	1,195,757	1,540,781	1,469,236	-4.6%
Fixed Charges	26,702,964	28,009,000	30,434,465	33,649,790	10.6%
Capital Planning	130,972	133,188	240,963	230,246	-4.4%
Technology Program	200,000	200,000	0	-	0.0%
Capital Outlay	100,000	100,000	0	-	0.0%
Nonrecurring - Software Implementation Costs	0	0	0	42,098	100.0%
School Construction	205,000	815,000	60,000	180,000	200.0%
Retirement Expenses	697,658	758,679	818,722	929,955	13.6%
Total	\$ 124,268,259	\$ 127,520,070	\$ 133,214,470	\$ 145,221,039	9.0%
Summary of Significant Budget Increase/Decrease					
				\$ Increase/Decrease	% Inc/(Dec)
Description of Increase/Decrease					
				\$ 12,006,569	9.0%

Board of Education

	FY2026 Requested Budget	FY2025 Adopted Budget	Dollar Variance +/- FY2025
UNRESTRICTED BUDGET			
County Funding			
Major State Aid Programs (Blueprint) Local Share:			
Foundation Program (Base)	50,232,572	47,454,814	2,777,758
College & Career Ready (CCR)	473,750	207,245	266,505
Compensatory Education	15,941,218	15,252,550	688,668
Concentration of Poverty	755,405	403,524	351,881
English Learners	1,112,043	898,293	213,750
Special Education	4,458,808	4,119,053	339,755
Transitional Supplemental Instruction (TSI)	135,800	204,138	(68,338)
Pre-kindergarten	5,369,670	4,540,447	829,223
Career Ladder for Educators (NBC Teacher Salary)	220,673	60,733	159,940
Additional Funding to meet Maintenance of Effort (MOE)	27,578,580	26,360,622	1,217,958
MINIMUM COUNTY APPROPRIATION	106,278,519	99,501,419	6,777,100
OPEB to meet current retire expenses	-	1,587,052	(1,587,052)
Additional Funding Requested Above MOE	9,332,114	4,305,221	5,026,893
TOTAL UNRESTRICTED COUNTY APPROPRIATION	115,610,633	105,393,692	10,216,941
Non-Recurring Expenses (computer software)	42,098	-	42,098
County Appropriation Retirement for Non-Teachers	929,955	818,722	111,233
County Appropriation School Construction	180,000	60,000	120,000
TOTAL COUNTY APPROPRIATION	116,762,686	106,272,414	10,490,272
State & Other Funding Sources			
Major State Aid Programs (Blueprint) State Share:			
Foundation Program (Base)	8,864,571	8,374,379	490,192
Compensatory Education	10,627,478	10,168,367	459,111
English Learners	741,362	598,862	142,500
Special Education	2,972,538	2,746,036	226,502
Transportation	4,210,393	4,062,401	147,992
Other	1,042,011	992,011	50,000
TOTAL STATE & OTHER FUNDING	28,458,353	26,942,056	1,516,297
TOTAL UNRESTRICTED BUDGET	145,221,039	133,214,470	12,006,569

	FY2026 Requested Budget	FY2025 Adopted Budget	Dollar Variance +/- FY2025
RESTRICTED BUDGET			
Restricted Major State Aid Programs (Blueprint) State Share:			
Pre-kindergarten	1,318,996	938,319	380,677
Concentration of Poverty	2,125,184	1,730,766	394,418
College & Career Ready (CCR)	133,858	65,875	67,983
Transitional Supplemental Instruction	35,080	54,774	(19,694)
National Board Certified	65,327	19,267	46,060
Blueprint Coordinator	22,500	24,292	(1,792)
Restricted Federal Funds	7,227,838	10,810,651	(3,582,813)
Restricted State Funding Early Childcare & Education	990,000	990,000	-
Restricted State Funding Adult Education	173,137	173,137	-
Restricted State Funding PreK Expansion	-	754,000	(754,000)
Restricted State Funding Teachers Retirement/Pension	8,799,000	6,931,771	1,867,229
Restricted State Funding Safety Grants	323,170	323,170	-
Restricted State Funding Ready for Kindergarten	-	86,541	(86,541)
Restricted State Funding Educational Support Prof Bonus	-	-	-
Restricted Programs Local: Pocomoke Middle Grant	-	85,049	(85,049)
Restricted Programs Local: Donnie Williams Grant	-	150,000	(150,000)
TOTAL RESTRICTED BUDGET	21,214,090	23,137,612	(1,923,522)

*Document created by County Administration

BOARD OF EDUCATION OF WORCESTER COUNTY

REVENUES

REVENUE SOURCE		ACTUAL FY 22	ACTUAL FY 23	ACTUAL FY 24	APPROVED FY 25	REQUESTED FY 26	VARIANCE FY 25 TO FY26
UNRESTRICTED REVENUES							
COUNTY							
R1010	Appropriation - Current Expense	\$ 96,341,968	\$ 100,085,947	\$ 99,706,640	\$ 105,393,692	\$ 115,610,633	\$ 10,216,941
R1020		\$ -	\$ -	\$ 100,000			
STATE (Thornton Funding) *							
R2160	Foundation Program	\$ 7,019,022	\$ 7,989,804	\$ 8,276,124	\$ 8,374,379	\$ 8,864,571	\$ 490,192
R2050	Special Education	\$ 1,671,021	\$ 2,166,970	\$ 2,391,661	\$ 2,746,036	\$ 2,972,538	\$ 226,502
R2030	Transportation	\$ 3,392,268	\$ 3,697,479	\$ 4,000,397	\$ 4,062,401	\$ 4,210,393	\$ 147,992
R2010	Compensatory Education	\$ 7,827,456	\$ 7,980,405	\$ 9,988,240	\$ 10,168,367	\$ 10,627,478	\$ 459,111
R2130	Limited English Proficiency	\$ 409,696	\$ 448,740	\$ 490,866	\$ 598,862	\$ 741,362	\$ 142,500
OTHER							
R1100	Tuition	\$ 106,305	\$ 151,473	\$ 172,629	\$ 130,000	\$ 130,000	\$ -
	Prior Year's Fund Balance	\$ 567,011	\$ 567,011	\$ 567,011	\$ 567,011	\$ 567,011	\$ -
R1210, R1270	Interest	\$ 2,087	\$ 133,950	\$ 375,678	\$ 200,000	\$ 200,000	\$ -
R120, R1280, R1290	Building Rental/Use		\$ 5,932	\$ 15,958			\$ -
	Other - minor reimbursements, refunds, merch sales, etc.	\$ 98,184	\$ 13,954	\$ 2,111	\$ 70,000	\$ 80,000	\$ 10,000
R6030	Verizon Cell Tower Leases		\$ 15,201	\$ 15,657		\$ 15,000	\$ 15,000
	Delmarva Power Rebate		\$ 26,147	\$ -			\$ -
	GovDeals		\$ 11,800	\$ 3,125			\$ -
	Powerschool Refund		\$ 31,831				\$ -
	US Bank Rebate		\$ 25,619	\$ 26,261		\$ 25,000	\$ 25,000
	Insurance Payout/Reimbursement/Refund		\$ 21,253	\$ 500			\$ -
	Delmarva Shredding/Scrap Metal		\$ 4,287	\$ 962			\$ -
	iPad Buyback			\$ 24,000			\$ -
	Enelx Reimbursement			\$ 13,918			\$ -
	Waste Management Refund			\$ 4,157			\$ -
	TASC Reimbursement			\$ 26,654			\$ -
	WCEF Reimbursement			\$ 9,787			\$ -
	Restricted Programs Reimbursements	\$ 25,629	\$ 30,339	\$ 45,281	\$ 25,000	\$ 25,000	\$ -
R6030	FY23 One Time - Sale of iPads for New Lease		\$ 1,348,387	\$ -			
R6030	Total Other		\$ 1,528,819	\$ 172,413	\$ 95,000	\$ 145,000	\$ 50,000
TOTAL UNRESTRICTED REVENUE		\$ 117,460,647	\$ 124,756,530	\$ 126,257,617	\$ 132,335,748	\$ 144,068,986	\$ 11,733,238
OTHER REQUESTS - COUNTY							
RECURRING							
^	Appropriation - Technology	\$ 200,000	\$ 200,000	\$ 200,000			
^	Appropriation - Capital Outlay	\$ 100,000	\$ 100,000	\$ 100,000			
NONRECURRING							
+	Appropriation - Technology	\$ -	\$ -	\$ -	\$ -	\$ 42,098	\$ 42,098
	Appropriation - School Construction	\$ 295,800	\$ 205,000	\$ 815,000	\$ 60,000	\$ 180,000	\$ 120,000
OTHER							
	Appropriation - Retirement Expenses	\$ 648,942	\$ 689,670	\$ 758,679	\$ 818,722	\$ 929,955	\$ 111,233
	Appropriation - County Share of Teacher Pension	***	***	***	***	***	
TOTAL OTHER REQUESTS - COUNTY		\$ 1,244,742	\$ 1,194,670	\$ 1,873,679	\$ 878,722	\$ 1,152,053	\$ 273,331
TOTAL COUNTY APPROPRIATION		\$ 97,586,710	\$ 101,280,617	\$ 101,680,319	\$ 106,272,414	\$ 116,762,686	\$ 10,490,272
TOTAL BUDGET - ALL FUNDS		\$ 118,705,389	\$ 125,951,200	\$ 128,131,296	\$ 133,214,470	\$ 145,221,039	

* State funding is based upon current law. Subject to final legislative action, these amounts could change.

Any decrease in State funding would result in an increased amount being requested from the County.

*** Effective for FY17, this amount is now included under the budget category of Fixed Charges.

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

+ NONRECURRING SOFTWARE IMPLEMENTATION COSTS

RESTRICTED PROGRAMS - LOCAL, STATE AND FEDERAL

1505

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

TOTAL ANTICIPATED RESTRICTED FUNDING		\$21,214,090		
		ACTUAL FY 25	ESTIMATED FY 26	ESTIMATED FTEs
<u>FEDERAL FUNDS</u>				
Title I Educationally Disadvantaged	\$	2,134,446	\$ 2,134,446	15.4
Title III Language Acquisition	\$	20,553	\$ 20,553	
Special Education	\$	2,100,000	\$ 2,100,000	23.58
JR ROTC Program	\$	131,500	\$ 131,500	1.5
Title IIA, Systems of Support for Excellent Teaching & Leading	\$	226,745	\$ 226,745	1.25
Career & Technology Education	\$	250,000	\$ 250,000	
Adult Education	\$	79,495	\$ 79,495	
Title IV Student Support and Academic Enrichment	\$	168,312	\$ 168,312	0.5
ESSER I	\$	-	\$ -	*
ESSER II Grant	\$	-	\$ -	*
ESSER III Grant	\$	1,984,566		*
Student Tutoring, Summer School, Trauma/Behavior	\$	10,000	\$ -	
21st Century After School Elementary (STAR)	\$	400,000	\$ 400,000	**
21st Century After School Secondary (STAR)	\$	400,000	\$ 400,000	**
21st Century After School Secondary (STAR-North End)	\$	400,000	\$ 400,000	**
Stronger Connections Grant	\$	849,024	\$ 879,807	***
McKinney Vento & Supplemental Grants (not yet renewed - expected to be same)	\$	36,980	\$ 36,980	
LEADs (ended September 2024)	\$	1,547,358	\$ -	
MD Rebuilds (ended June 2023)	\$	-	\$ -	
Vocational Rehabilitation - Pre ETS (TBD for FY26)	\$	71,672	\$ -	
<u>STATE FUNDS</u>				
Judy Hoyer Early Childcare And Education	\$	990,000	\$ 990,000	10
Adult Education	\$	173,137	\$ 173,137	
PreK Expansion	\$	754,000	\$ -	10
Blueprint for Maryland's Future Pre-Kindergarten	\$	938,319	\$ 1,318,996	
Concentration of Poverty	\$	1,730,766	\$ 2,125,184	9.5
College & Career Ready (CCR)	\$	65,875	\$ 133,858	
Transitional Supplemental Instruction	\$	54,774	\$ 35,080	
National Board Certified	\$	19,267	\$ 65,327	
Blueprint Coordinator	\$	24,292	\$ 22,500	
Teachers Retirement & Pension	\$	6,931,771	\$ 8,799,000	
Safety Grants				
SRO	\$	98,246	\$ 98,246	
SSFG	\$	25,000	\$ 25,000	
SSGP	\$	199,924	\$ 199,924	
Hate Crimes	\$	-	\$ -	
Total Safety Grants	\$	323,170	\$ 323,170	
Ready for Kindergarten (TBD for FY26)	\$	86,541	\$ -	
<u>LOCAL FUNDS</u>				
Pocomoke Middle School Grant	\$	85,049	****	
Donnie Williams Grant (awaiting status)	\$	150,000	\$ -	
TOTAL RESTRICTED REVENUE	\$	23,137,612	\$ 21,214,090	77.73

*CARES/ESSER funding was awarded to assist with additional expenses related to the COVID pandemic. Round 1 expired September 30, 2022, Round 2 expired September 30, 2023, and Round 3 expired September 30, 2024.

** The 21st Century grants are approved on a three year cycle, but the amount is not guaranteed to be the same for each year.

*** This is a 3 year grant that totals \$2,639,421.87.

**** Local funding for Pocomoke Middle School Warrior Program moved to local fund operating budget per county request

Administration

LOUIS H. TAYLOR
Superintendent of Schools

C. DWAYNE ABT, Ed.D.
Chief Operations & Human Relations
Officer

DENISE R. SHORTS
Chief Academic Officer, Gr. PK-8

VINCENT E. TOLBERT, CPA
Chief Financial Officer

ANNETTE E. WALLACE, Ed.D.
Chief Safety & Academic Officer, Gr. 9-12



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DONALD C. SMACK, SR.

February 24, 2025

Mr. Weston Young
Chief Administrative Officer
Office of the County Commissioners
Worcester County Government Center
One W. Market Street, Room 1103
Snow Hill, MD 21863-1195

Dear Mr. Young:

The Board of Education's proposed FY26 Operating Budget adopted on February 18, 2025, includes one item identified as non-recurring. The proposed FY26 budget includes \$65,118 in funding to install ZONAR GPS software on all buses. Included in the \$65,118 is one-time implementation costs of \$42,098 and on-going annual costs of \$23,020. The Board of Education approved the \$42,098 in one-time implementation costs as a nonrecurring item in FY26. If the County agrees, please have President Elder sign the attached FY26 nonrecurring form and submit to the Maryland State Department of Education for their review and approval.

Please contact me with any questions regarding this information.

Sincerely,

Louis H. Taylor
Superintendent of Schools

1601 RECREATION DEPARTMENT				
Department Revenue and Expenditure Summary				
Revenues:				
Revenue Category	Adopted Budget FY2025	Budget Requested FY2026	\$ Variance	% Variance
Charges for Services	\$ 666,558	\$ 665,029	\$ (1,529)	0%
State Grants/Revenues	\$ 18,500	\$ 32,500	\$ 14,000	76%
Other Grants	\$ -	\$ -	\$ -	0%
Total	\$ 685,058	\$ 697,529	\$ 12,471	2%
Expenditures:				
Expenditure Category	Adopted Budget FY2025	Budget Request FY2026	\$ Variance	% Variance
Personnel Services	\$ 1,915,122	\$ 2,333,740	\$ 418,618	22%
Supplies & Materials	\$ 631,255	\$ 646,335	\$ 15,080	2%
Maintenance & Services	\$ 245,678	\$ 271,993	\$ 26,315	11%
Other Charges	\$ 41,853	\$ 51,220	\$ 9,367	22%
Capital Outlay	\$ -	\$ 31,000	\$ 31,000	100%
Total	\$ 2,833,908	\$ 3,334,288	\$ 500,380	18%
			\$ Increase in Exp over Rev	% Inc/(Dec)
Budget variance: Expenditures increased due to personnel requests, a request for a new vehicle and carpet replacement.			\$ 487,909	17%

Revenues			1601 Recreation Budget Requested							
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments	
Fund: 100 - General Fund										
REVENUES										
Department: 1601 - Recreation Department										
Location: 400 - Admin										
<i>CHG SVC - Charges for Services</i>										
4850.050	Credit Card Fees Recreation	1,100.00	1,100.00	1,100.00	0.00	0%	423.00	902.00		
5110	Recreation Fees	344,329.00	388,158.00	388,158.00	(43,829.00)	-11%	150,582.00	260,730.00	Decrease in revenue due to inaccurate FY25 summer camp revenue estimate. Fitness room memberships decreased retirees are free.	
5127	Recreation Center Rental Fees	34,700.00	24,900.00	24,900.00	9,800.00	39%	14,610.00	18,830.00	Increased due to more practice rentals, increasing the track fee, and addition of Special Olympic rental.	
5128	Recreation Sponsorships	2,900.00	13,900.00	13,900.00	(11,000.00)	-79%	600.00	1,600.00	Sponsorships moved to be part of annual sponsorships.	
5175.200	Donations Sponsorship Program Recreation	4,000.00	6,000.00	6,000.00	(2,000.00)	-33%	0.00	18,282.00	Decreased due to no sponsors for afterschool programs.	
5215	Motor Coach Fees	15,000.00	15,000.00	15,000.00	0.00	0%	5,465.00	6,130.00		
5224	SPEC EVENTS - SPONSORSHIP	72,250.00	76,000.00	76,000.00	(3,750.00)	-5%	12,550.00	3,550.00	Decreased to more realistic projections, restructured special event sponsorships.	
5225	Concession Stand Fees	156,500.00	100,000.00	100,000.00	56,500.00	57%	63,253.00	107,742.00	Concession stand increased use & selling of merchandise.	
5226	Special Events Fees	23,750.00	33,000.00	33,000.00	(9,250.00)	-28%	6,514.00	43,176.00	Decreased - not running volleyball sand tournament & ESPA Pickleball Tournament.	
5227	Tournament Fees	9,500.00	7,500.00	7,500.00	2,000.00	27%	2,790.00	6,000.00	Increased -additional tournaments at the Recreation Center.	
5245	Solar Renewable Energy Credits	1,000.00	1,000.00	1,000.00	0.00	0%	4,074.00	2,560.00		
<i>Account Total: CHG SVC - Charges for Services</i>		\$665,029.00	\$666,558.00	\$666,558.00	(\$1,529.00)	0%	\$260,861.00	\$469,502.00		
<i>INTGOV ST - Intergovernmental - State Revenues</i>										
5735.050	Other Grants Recreation	32,500.00	18,500.00	18,500.00	14,000.00	76%	0.00	0.00	Increased grant request for Worcester County Fair.	
<i>Account Total: INTGOV ST - Intergovernmental - State Revenues</i>		\$32,500.00	\$18,500.00	\$18,500.00	\$14,000.00	76%	\$0.00	\$0.00		
Location Total: 400 - Admin		\$697,529.00	\$685,058.00	\$685,058.00	\$12,471.00	2%	\$260,861.00	\$469,502.00		
Department Total: 1601 - Recreation Department		\$697,529.00	\$685,058.00	\$685,058.00	\$12,471.00	2%	\$260,861.00	\$469,502.00		

Expenditures			1601 Recreation Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund										
EXPENSES										
Department: 1601 - Recreation Department										
Location: 400 - Admin										
<i>PERS SVCS - Personnel Services</i>										
	6000.100	Personnel Services Salaries	1,672,447.00	1,365,061.00	1,365,061.00	307,386.00	23%	593,645.61	1,147,696.35	Personnel requests
	6000.400	Personnel Services Overtime Pay	1,500.00	1,500.00	1,500.00	0.00	0%	154.71	1,332.62	
	6010.020	Benefits Contingency	657.00	597.00	597.00	60.00	10%	0.00	0.00	
	6010.025	Benefits Deferred Comp Match	6,000.00	6,000.00	6,000.00	0.00	0%	0.00	0.00	
	6010.030	Benefits Hospitalization Insurance	191,845.00	169,733.00	169,733.00	22,112.00	13%	79,356.22	0.00	
	6010.050	Benefits Retirement	197,440.00	142,513.00	142,513.00	54,927.00	39%	0.00	0.00	
	6010.060	Benefits Social Security Taxes	127,552.00	103,469.00	103,469.00	24,083.00	23%	43,703.80	0.00	
	6010.070	Benefits Unemployment Insurance	656.00	597.00	597.00	59.00	10%	0.00	0.00	
	6010.090	Benefits Workmans Compensation Ins	32,896.00	20,749.00	20,749.00	12,147.00	59%	18,143.00	0.00	
	6010.120	Benefits Long Term Disability	2,464.00	2,240.00	2,240.00	224.00	10%	0.00	0.00	
	6010.130	Benefits Life Insurance	2,792.00	2,539.00	2,539.00	253.00	10%	0.00	0.00	
	6010.140	Benefits FSA & PSA Admin and EAP Program	3,022.00	2,748.00	2,748.00	274.00	10%	471.48	0.00	
	6010.150	Benefits Retirement Administration Fee	3,154.00	2,868.00	2,868.00	286.00	10%	619.00	0.00	
	6010.900	Benefits OPEB contribution	91,315.00	94,508.00	94,508.00	(3,193.00)	-3%	47,254.00	0.00	
<i>Account Total: PERS SVCS - Personnel Services</i>			\$2,333,740.00	\$1,915,122.00	\$1,915,122.00	\$418,618.00	22%	\$783,347.82	\$1,149,028.97	
<i>SUPP & MAT - Supplies & Materials</i>										
	6100.050	Administrative Expense Background Checks	2,500.00	2,500.00	2,500.00	0.00	0%	136.00	782.00	
	6100.052	Administrative Expense Bank Fees	9,500.00	6,000.00	6,000.00	3,500.00	58%	4,609.87	6,774.51	Increased credit card usage more concession stand revenue & toast fees.
	6100.100	Administrative Expense Dues, Licenses & Subscriptions	11,350.00	10,350.00	10,350.00	1,000.00	10%	7,000.00	10,370.00	Increase due to proposed increased Team Maryland membership fee.
	6100.110	Administrative Expense Envelopes	200.00	200.00	200.00	0.00	0%	163.69	138.24	
	6100.165	Administrative Expense Meeting Expense	1,000.00	1,000.00	1,000.00	0.00	0%	61.96	546.22	
	6100.190	Administrative Expense Office Supplies	4,000.00	4,000.00	4,000.00	0.00	0%	990.20	3,966.45	
	6100.210	Administrative Expense Paper	1,800.00	1,800.00	1,800.00	0.00	0%	304.08	1,456.95	
	6100.240	Administrative Expense Printing Expense	1,500.00	1,500.00	1,500.00	0.00	0%	317.02	1,313.60	
	6100.270	Administrative Expense Tournament Fees	35,100.00	35,100.00	35,100.00	0.00	0%	13,875.85	46,102.68	
	6110.090	Supplies & Equipment Computers & Printers	10,010.00	3,500.00	3,500.00	6,510.00	186%	1,512.00	1,975.26	Increase - computer replacements per IT Dept & 2 new laptops for interns.
	6110.100	Supplies & Equipment Concession Stand	117,500.00	97,500.00	97,500.00	20,000.00	21%	29,860.50	60,831.76	Increased - concession stands are open more depends on increased usage.
	6110.245	Supplies & Equipment Mobile Phones	2,400.00	2,500.00	2,500.00	(100.00)	-4%	1,131.77	1,518.62	
	6110.280	Supplies & Equipment Office Furniture	525.00	2,600.00	2,600.00	(2,075.00)	-80%	1,333.20	1,540.06	Decreased due to new furniture purchased in FY25.
	6110.310	Supplies & Equipment Promotional Materials	6,500.00	5,550.00	5,550.00	950.00	17%	1,056.57	6,231.90	
	6110.385	Supplies & Equipment Sponsorship Materials	14,000.00	0.00	0.00	14,000.00	N/A	0.00	0.00	New Account, exp associated with cost of sponsor promotional items. Expense tied to revenue sponsors.

Expenditures			1601 Recreation Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
	6110.410	Supplies & Equipment Surveillance Equipment	0.00	1,200.00	1,200.00	(1,200.00)	-100%	0.00	0.00	Decreased to County upgrading camera system.
	6110.420	Supplies & Equipment Tools & Supplies	1,000.00	1,000.00	1,000.00	0.00	0%	137.79	892.84	
	6130.010	Equipment Maintenance Copier Lease	2,400.00	2,400.00	2,400.00	0.00	0%	790.72	2,502.48	
	6130.025	Equipment Maintenance Equipment Upgrades & Replacement	17,650.00	20,350.00	20,350.00	(2,700.00)	-13%	7,481.92	23,964.12	Decreased due to less upgrades needed.
	6130.070	Equipment Maintenance Software Maintenance Agreements	8,885.00	8,440.00	8,440.00	445.00	5%	4,959.86	5,186.25	
	6130.075	Equipment Maintenance Software Upgrades	18,000.00	10,000.00	10,000.00	8,000.00	80%	0.00	0.00	Increase due to registration software at front desk.
	6150.040	Uniforms & Personal Equipment Uniform Allowance	0.00	0.00	0.00	0.00	N/A	0.00	19.99	
	6150.050	Uniforms & Personal Equipment Uniforms	9,700.00	5,600.00	5,600.00	4,100.00	73%	1,409.54	4,262.04	Increased - purchase merchandise to sell at concessions and events. Expense tied to revenue.
	6160.043	Grant Programs Other Grants	0.00	0.00	0.00	0.00	N/A	0.00	800.00	
	6160.190	Grant Programs LPPI	0.00	0.00	0.00	0.00	N/A	0.00	395,326.44	
	6160.255	Grant Programs POS - Recreation Center	0.00	0.00	0.00	0.00	N/A	4,779.78	383,140.72	
Account Total: SUPP & MAT - Supplies & Materials			\$275,520.00	\$223,090.00	\$223,090.00	\$52,430.00	24%	\$81,912.32	\$959,643.13	
MAINT & SVCS - Maintenance & Services										
	6540.020	Vehicle Operating Expenses Fuel - WC Fleet	5,160.00	5,160.00	5,160.00	0.00	0%	1,892.58	4,225.13	
	6540.030	Vehicle Operating Expenses Vehicle Maintenance	2,870.00	2,190.00	2,190.00	680.00	31%	328.46	1,474.70	
	6540.040	Vehicle Operating Expenses Vehicle Registration	200.00	100.00	100.00	100.00	100%	0.00	0.00	
	6540.060	Vehicle Operating Expenses Vehicle Equipment	3,800.00	0.00	0.00	3,800.00	N/A	0.00	0.00	Increase due to new car logo and special events trailer wrap.
	6550.010	Building Site Expenses Building/Property Improvement	14,000.00	0.00	0.00	14,000.00	N/A	0.00	0.00	Actual cost of carpet replacement.
	6550.028	Building Site Expenses Cable	2,208.00	2,208.00	2,208.00	0.00	0%	1,183.80	2,039.40	
	6550.040	Building Site Expenses Cleaning Contract	21,500.00	20,760.00	20,760.00	740.00	4%	2,713.92	5,815.00	
	6550.050	Building Site Expenses Custodial Supplies	15,000.00	15,000.00	15,000.00	0.00	0%	4,761.61	11,693.86	
	6550.060	Building Site Expenses Electricity	76,000.00	72,000.00	72,000.00	4,000.00	6%	34,949.17	67,398.55	Increased 5.5% per maintenance
	6550.080	Building Site Expenses Fire Alarm Testing	700.00	700.00	700.00	0.00	0%	0.00	0.00	
	6550.081	Building Site Expenses Fire Extinguishers	200.00	200.00	200.00	0.00	0%	0.00	42.00	
	6550.085	Building Site Expenses Generator Fuel Oil	700.00	700.00	700.00	0.00	0%	0.00	1,134.13	
	6550.090	Building Site Expenses General Maintenance Repairs	42,300.00	40,000.00	40,000.00	2,300.00	6%	13,899.13	29,201.99	Added maintenance to weight room and retention pond mowing for maintenance.
	6550.100	Building Site Expenses Generator Services & Repairs	1,840.00	1,200.00	1,200.00	640.00	53%	225.00	5,699.21	
	6550.120	Building Site Expenses Heating Propane	42,000.00	42,000.00	42,000.00	0.00	0%	4,262.33	25,909.86	
	6550.140	Building Site Expenses Internet Access	2,700.00	2,700.00	2,700.00	0.00	0%	1,528.80	3,277.83	
	6550.180	Building Site Expenses Pest Control/Termite Insp	225.00	50.00	50.00	175.00	350%	150.00	75.00	

Expenditures			1601 Recreation Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
	6550.220	Building Site Expenses Security Alarm Monitoring	408.00	408.00	408.00	0.00	0%	102.00	408.00	
	6550.242	Building Site Expenses Sewage Pump Monitoring	350.00	350.00	350.00	0.00	0%	150.00	250.00	
	6550.245	Building Site Expenses Solar Panel Maintenance	2,000.00	2,000.00	2,000.00	0.00	0%	0.00	1,220.00	
	6550.250	Building Site Expenses Sprinkler Testing	1,800.00	1,800.00	1,800.00	0.00	0%	940.00	1,710.00	
	6550.270	Building Site Expenses Telephone	800.00	720.00	720.00	80.00	11%	436.14	715.13	
	6550.280	Building Site Expenses Tipping Fees	50.00	50.00	50.00	0.00	0%	0.00	0.00	
	6550.300	Building Site Expenses Trash Removal	3,082.00	3,082.00	3,082.00	0.00	0%	758.08	2,100.14	
	6550.310	Building Site Expenses Water & Sewer	5,200.00	4,500.00	4,500.00	700.00	16%	2,270.31	4,931.96	
	6700.700	Other Maint. & Svcs Prison Labor	500.00	500.00	500.00	0.00	0%	0.00	0.00	
Account Total: MAINT & SVCS - Maintenance & Services			\$245,593.00	\$218,378.00	\$218,378.00	\$27,215.00	12%	\$70,551.33	\$169,321.89	
OTHR CHGS - Other Charges										
	7000.020	Travel, Training & Expense Board Member Allowance	2,800.00	2,800.00	2,800.00	0.00	0%	700.00	1,400.00	
	7000.040	Travel, Training & Expense Continuing Education/Certificati	15,450.00	13,768.00	13,768.00	1,682.00	12%	2,594.69	5,830.70	Increased due to MRPA Leadership Institute
	7000.100	Travel, Training & Expense Meetings/Conferences/Shows	32,970.00	25,285.00	25,285.00	7,685.00	30%	7,234.09	18,265.24	Increase - staff attending MRPA Conference, Deputy Director from Parks to Rec & new conference to be held in Annapolis.
Account Classification Total: OTHR CHGS - Other Charges			\$51,220.00	\$41,853.00	\$41,853.00	\$9,367.00	22%	\$10,528.78	\$25,495.94	
CAP EQ - Capital Equipment										
	9010.010	Capital Equipment New Vehicles	31,000.00	0.00	0.00	31,000.00	N/A	0.00	0.00	New vehicle for additional offsite programs and increase of concessions.
	9010.060	Capital Equipment Other	0.00	0.00	0.00	0.00	N/A	0.00	33,655.85	
Account Classification Total: CAP EQ - Capital Equipment			\$31,000.00	\$0.00	\$0.00	\$31,000.00		\$0.00	\$33,655.85	
Location Total: 400 - Admin			\$2,937,073.00	\$2,398,443.00	\$2,398,443.00	\$538,630.00	22%	\$946,340.25	\$2,337,145.78	
Location: 410 - Recreation										
SUPP & MAT - Supplies & Materials										
	6175.010	Recreation Programs Adult Recreation Programs	25,125.00	38,225.00	38,225.00	(13,100.00)	-34%	5,425.26	17,545.30	Decrease due to coed softball and flag football leagues not being offered and reducing expenses for volleyball drop in programs.
	6175.020	Recreation Programs After School Programs	20,250.00	20,300.00	20,300.00	(50.00)	0%	6,637.27	14,879.59	
	6175.030	Recreation Programs Aquatics Programs	4,200.00	4,200.00	4,200.00	0.00	0%	0.00	1,316.25	
	6175.040	Recreation Programs MRPA Amusement Park Tickets	6,000.00	6,000.00	6,000.00	0.00	0%	1,551.18	5,449.73	
	6175.070	Recreation Programs Special Events	194,300.00	224,450.00	224,450.00	(30,150.00)	-13%	67,814.08	128,767.45	Decreased - Maryland's Coast Bike Event not being offered & 1 less Pickleball Event
	6175.080	Recreation Programs Summer Camps for Youth	29,750.00	30,000.00	30,000.00	(250.00)	-1%	6,052.37	17,449.95	

Expenditures			1601 Recreation Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
	6175.090	Recreation Programs Youth Recreational Outdoor Pgms	53,350.00	46,650.00	46,650.00	6,700.00	14%	13,605.67	33,036.43	Increase- 7 new programs offered, homeschool active minds, Pocomoke Basketball Clinic, Indoor whiffle ball, art in the park, start smart soccer, youth volleyball league and 1 TBD.
	6175.203	Recreation Programs After School Programs	0.00	0.00	0.00	0.00	N/A	0.00	1,587.89	
	6175.204	Recreation Programs Fitness Programs	16,640.00	18,140.00	18,140.00	(1,500.00)	-8%	3,259.29	13,867.73	Decrease due to less fitness room and first aide supplies needed.
	6175.205	Recreation Programs Public High School Track Meets	5,000.00	4,000.00	4,000.00	1,000.00	25%	1,041.06	2,418.37	Increased due to potential new track meet.
	6175.206	Recreation Programs Senior Adult Recreational Pgms	1,200.00	1,200.00	1,200.00	0.00	0%	438.33	872.66	
	6175.400	Recreation Programs Motor Coach Tours	15,000.00	15,000.00	15,000.00	0.00	0%	5,598.61	6,906.09	
<i>Account Total: SUPP & MAT - Supplies & Materials</i>			\$370,815.00	\$408,165.00	\$408,165.00	(\$37,350.00)	-9%	\$111,423.12	\$244,097.44	
<i>MAINT & SVCS - Maintenance & Services</i>										
	6900.050	Advertising Recreation Advertisements	26,400.00	27,300.00	27,300.00	(900.00)	-3%	6,014.04	11,186.65	
<i>Account Total: MAINT & SVCS - Maintenance & Services</i>			\$26,400.00	\$27,300.00	\$27,300.00	(\$900.00)	-3%	\$6,014.04	\$11,186.65	
Location Total: 410 - Recreation			\$397,215.00	\$435,465.00	\$435,465.00	(\$38,250.00)	-9%	\$117,437.16	\$255,284.09	
Department Total: 1601 - Recreation Department			\$3,334,288.00	\$2,833,908.00	\$2,833,908.00	\$500,380.00	18%	\$1,063,777.41	\$2,592,429.87	

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1601 - Recreation Department				
Location 400 - Admin				
Account 6100.050 - Administrative Expense Background Checks				
100.1601.400.6100.050	145 Background Checks requested at \$17 each	1.0000	2,500.00	2,500.00
	Account 6100.050 - Administrative Expense Background Checks Totals	Transactions	1	\$2,500.00
Account 6100.052 - Administrative Expense Bank Fees				
100.1601.400.6100.052	Based on actuals, includes 3% charge for CCU's	1.0000	9,500.00	9,500.00
	Account 6100.052 - Administrative Expense Bank Fees Totals	Transactions	1	\$9,500.00
Account 6100.100 - Administrative Expense Dues, Licenses & Subscriptions				
100.1601.400.6100.100	MASSA Funds	1.0000	6,000.00	6,000.00
100.1601.400.6100.100	MRPA Agency Dues	1.0000	900.00	900.00
100.1601.400.6100.100	NRPA Agency Dues	1.0000	700.00	700.00
100.1601.400.6100.100	Sams Club	1.0000	100.00	100.00
100.1601.400.6100.100	Snow Hill Chamber	1.0000	150.00	150.00
100.1601.400.6100.100	Team Maryland	1.0000	3,500.00	3,500.00
	Account 6100.100 - Administrative Expense Dues, Licenses & Subscriptions Totals	Transactions	6	\$11,350.00
Account 6100.110 - Administrative Expense Envelopes				
100.1601.400.6100.110	Envelopes	1.0000	200.00	200.00
	Account 6100.110 - Administrative Expense Envelopes Totals	Transactions	1	\$200.00
Account 6100.165 - Administrative Expense Meeting Expense				
100.1601.400.6100.165	Quarterly full time staff meetings/supplies	1.0000	1,000.00	1,000.00
	Account 6100.165 - Administrative Expense Meeting Expense Totals	Transactions	1	\$1,000.00
Account 6100.190 - Administrative Expense Office Supplies				
100.1601.400.6100.190	Based on actuals	1.0000	4,000.00	4,000.00
	Account 6100.190 - Administrative Expense Office Supplies Totals	Transactions	1	\$4,000.00
Account 6100.210 - Administrative Expense Paper				
100.1601.400.6100.210	Paper based on actuals	1.0000	1,800.00	1,800.00
	Account 6100.210 - Administrative Expense Paper Totals	Transactions	1	\$1,800.00
Account 6100.240 - Administrative Expense Printing Expense				
100.1601.400.6100.240	Fee for going over max number of copies	1.0000	1,500.00	1,500.00
	Account 6100.240 - Administrative Expense Printing Expense Totals	Transactions	1	\$1,500.00
Account 6100.270 - Administrative Expense Tournament Fees				
100.1601.400.6100.270	Beach Fest Bid Fee	1.0000	2,100.00	2,100.00
100.1601.400.6100.270	New Tournament/Event Recruitment	1.0000	15,000.00	15,000.00
100.1601.400.6100.270	USSSA Bid Fee	1.0000	18,000.00	18,000.00
	Account 6100.270 - Administrative Expense Tournament Fees Totals	Transactions	3	\$35,100.00
Account 6110.090 - Supplies & Equipment Computers & Printers				
100.1601.400.6110.090	32 inch monitors	3.0000	280.00	840.00

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Report by Budget Transactions
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G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1601 - Recreation Department				
Location 400 - Admin				
Account 6110.090 - Supplies & Equipment Computers & Printers				
100.1601.400.6110.090	Full Desk Top Front Desk Fitness	1.0000	1,370.00	1,370.00
100.1601.400.6110.090	Laptop with docking station	2.0000	2,100.00	4,200.00
100.1601.400.6110.090	Laptop without docking station - Interns	2.0000	1,800.00	3,600.00
	Account 6110.090 - Supplies & Equipment Computers & Printers Totals	Transactions	4	\$10,010.00
Account 6110.100 - Supplies & Equipment Concession Stand				
100.1601.400.6110.100	Food products	1.0000	110,000.00	110,000.00
100.1601.400.6110.100	Paper Products	1.0000	7,500.00	7,500.00
	Account 6110.100 - Supplies & Equipment Concession Stand Totals	Transactions	2	\$117,500.00
Account 6110.245 - Supplies & Equipment Mobile Phones				
100.1601.400.6110.245	Marketing manager phone	1.0000	600.00	600.00
100.1601.400.6110.245	Recreation and Parks director phone	1.0000	600.00	600.00
100.1601.400.6110.245	Recreation Superintendent phone	1.0000	600.00	600.00
100.1601.400.6110.245	Special events phone	1.0000	600.00	600.00
	Account 6110.245 - Supplies & Equipment Mobile Phones Totals	Transactions	4	\$2,400.00
Account 6110.280 - Supplies & Equipment Office Furniture				
100.1601.400.6110.280	New chairs for staff	3.0000	175.00	525.00
	Account 6110.280 - Supplies & Equipment Office Furniture Totals	Transactions	1	\$525.00
Account 6110.310 - Supplies & Equipment Promotional Materials				
100.1601.400.6110.310	Banners/Flags for Recreation Department	1.0000	3,000.00	3,000.00
100.1601.400.6110.310	Career Fair Community Events	1.0000	1,000.00	1,000.00
100.1601.400.6110.310	Giveaways	1.0000	2,000.00	2,000.00
100.1601.400.6110.310	Raffle Baskets	1.0000	500.00	500.00
	Account 6110.310 - Supplies & Equipment Promotional Materials Totals	Transactions	4	\$6,500.00
Account 6110.385 - Supplies & Equipment Sponsorship Materials				
100.1601.400.6110.385	Annual Sponsor Signage and Expenses	1.0000	12,500.00	12,500.00
100.1601.400.6110.385	Event Sponsor Signage - Yard Signs	1.0000	350.00	350.00
100.1601.400.6110.385	Sponsor Gifts	1.0000	750.00	750.00
100.1601.400.6110.385	Sponsor Packet Production	1.0000	400.00	400.00
	Account 6110.385 - Supplies & Equipment Sponsorship Materials Totals	Transactions	4	\$14,000.00
Account 6110.420 - Supplies & Equipment Tools & Supplies				
100.1601.400.6110.420	Lockable tool chest, misc tools as needed	1.0000	1,000.00	1,000.00
	Account 6110.420 - Supplies & Equipment Tools & Supplies Totals	Transactions	1	\$1,000.00
Account 6130.010 - Equipment Maintenance Copier Lease				
100.1601.400.6130.010	\$200 copier lease @ 12 months	12.0000	200.00	2,400.00
	Account 6130.010 - Equipment Maintenance Copier Lease Totals	Transactions	1	\$2,400.00

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G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1601 - Recreation Department				
Location 400 - Admin				
Account 6130.025 - Equipment Maintenance Equipment Upgrades & Replacement				
100.1601.400.6130.025	Concessions Equipment Upgrades (if needed)	1.0000	3,500.00	3,500.00
100.1601.400.6130.025	Micro-systems (Concessions)	1.0000	5,000.00	5,000.00
100.1601.400.6130.025	Special Events PA System	1.0000	1,500.00	1,500.00
100.1601.400.6130.025	Vaccum Cleaner	1.0000	650.00	650.00
100.1601.400.6130.025	Volleyball Referee Stands	2.0000	1,000.00	2,000.00
100.1601.400.6130.025	Weight Room Upgrades - Weights, benches & maintenance	1.0000	5,000.00	5,000.00
	Account 6130.025 - Equipment Maintenance Equipment Upgrades & Replacement Totals	Transactions	6	\$17,650.00
Account 6130.070 - Equipment Maintenance Software Maintenance Agreements				
100.1601.400.6130.070	Adobe Software - Cloud (marketing)	1.0000	1,080.00	1,080.00
100.1601.400.6130.070	Canva Pro	1.0000	150.00	150.00
100.1601.400.6130.070	QR Code Generator	1.0000	155.00	155.00
100.1601.400.6130.070	Quick Scores - League & Tournaments scheduling software	1.0000	1,600.00	1,600.00
100.1601.400.6130.070	Snap Scheduler - staff scheduling software	1.0000	5,000.00	5,000.00
100.1601.400.6130.070	Survey Monkey	1.0000	900.00	900.00
	Account 6130.070 - Equipment Maintenance Software Maintenance Agreements Totals	Transactions	6	\$8,885.00
Account 6130.075 - Equipment Maintenance Software Upgrades				
100.1601.400.6130.075	Recreation & Parks Registration Software	1.0000	18,000.00	18,000.00
	Account 6130.075 - Equipment Maintenance Software Upgrades Totals	Transactions	1	\$18,000.00
Account 6150.050 - Uniforms & Personal Equipment Uniforms				
100.1601.400.6150.050	Employee Uniform Allowance - 14 full time	1.0000	1,400.00	1,400.00
100.1601.400.6150.050	Maintenance Safety Gear	1.0000	300.00	300.00
100.1601.400.6150.050	Merchandise to sell	1.0000	5,000.00	5,000.00
100.1601.400.6150.050	Monitor, Volunteer & Staff Uniforms	1.0000	3,000.00	3,000.00
	Account 6150.050 - Uniforms & Personal Equipment Uniforms Totals	Transactions	4	\$9,700.00
Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet				
100.1601.400.6540.020	\$30 per month for 12 months based on actuals	1.0000	5,160.00	5,160.00
	Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet Totals	Transactions	1	\$5,160.00
Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance				
100.1601.400.6540.030	Car Washes	1.0000	500.00	500.00
100.1601.400.6540.030	Misc Repairs as needed	1.0000	750.00	750.00
100.1601.400.6540.030	Regular Service - 6 vehicles @ 3 services per year	18.0000	90.00	1,620.00
	Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance Totals	Transactions	3	\$2,870.00
Account 6540.040 - Vehicle Operating Expenses Vehicle Registration				
100.1601.400.6540.040	Registration for new vehicle	1.0000	200.00	200.00
	Account 6540.040 - Vehicle Operating Expenses Vehicle Registration Totals	Transactions	1	\$200.00

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Report by Budget Transactions
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G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1601 - Recreation Department				
Location 400 - Admin				
Account 6540.060 - Vehicle Operating Expenses Vehicle Equipment				
100.1601.400.6540.060	Maryland's Coast Decal	1.0000	300.00	300.00
100.1601.400.6540.060	Special Events Trailer Wrap	1.0000	3,500.00	3,500.00
	Account 6540.060 - Vehicle Operating Expenses Vehicle Equipment Totals	Transactions	2	\$3,800.00
Account 6550.010 - Building Site Expenses Building/Property Improvement				
100.1601.400.6550.010	Office Carpet Replacement	1.0000	14,000.00	14,000.00
	Account 6550.010 - Building Site Expenses Building/Property Improvement Totals	Transactions	1	\$14,000.00
Account 6550.028 - Building Site Expenses Cable				
100.1601.400.6550.028	\$160 per month - added cable to fitness room	1.0000	2,208.00	2,208.00
	Account 6550.028 - Building Site Expenses Cable Totals	Transactions	1	\$2,208.00
Account 6550.040 - Building Site Expenses Cleaning Contract				
100.1601.400.6550.040	Exterior Building Cleaning	1.0000	3,000.00	3,000.00
100.1601.400.6550.040	Facility Cleaning Contract - 2 times per week	1.0000	12,500.00	12,500.00
100.1601.400.6550.040	Floor Steam Cleaning	1.0000	6,000.00	6,000.00
	Account 6550.040 - Building Site Expenses Cleaning Contract Totals	Transactions	3	\$21,500.00
Account 6550.050 - Building Site Expenses Custodial Supplies				
100.1601.400.6550.050	Paper Products - Showell Park, NWAC	1.0000	5,000.00	5,000.00
100.1601.400.6550.050	Paper Products, cleaning supplies - Recreation Center	1.0000	10,000.00	10,000.00
	Account 6550.050 - Building Site Expenses Custodial Supplies Totals	Transactions	2	\$15,000.00
Account 6550.060 - Building Site Expenses Electricity				
100.1601.400.6550.060	\$6333 per month for 12 months	1.0000	76,000.00	76,000.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$76,000.00
Account 6550.080 - Building Site Expenses Fire Alarm Testing				
100.1601.400.6550.080	\$350 for fire alarm testing 2 times per year	1.0000	700.00	700.00
	Account 6550.080 - Building Site Expenses Fire Alarm Testing Totals	Transactions	1	\$700.00
Account 6550.081 - Building Site Expenses Fire Extinguishers				
100.1601.400.6550.081	Repairs/Replacements as needed	1.0000	200.00	200.00
	Account 6550.081 - Building Site Expenses Fire Extinguishers Totals	Transactions	1	\$200.00
Account 6550.085 - Building Site Expenses Generator Fuel Oil				
100.1601.400.6550.085	\$58 per month times 12 months	1.0000	700.00	700.00
	Account 6550.085 - Building Site Expenses Generator Fuel Oil Totals	Transactions	1	\$700.00
Account 6550.090 - Building Site Expenses General Maintenance Repairs				
100.1601.400.6550.090	Retention Pond Mowing	1.0000	1,300.00	1,300.00
100.1601.400.6550.090	Unexpected Repairs	1.0000	11,000.00	11,000.00
100.1601.400.6550.090	Yearly maintenance repairs (lighting,doors,leaks,etc)	1.0000	30,000.00	30,000.00
	Account 6550.090 - Building Site Expenses General Maintenance Repairs Totals	Transactions	3	\$42,300.00

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Report by Budget Transactions
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G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1601 - Recreation Department				
Location 400 - Admin				
Account 6550.100 - Building Site Expenses Generator Services & Repairs				
100.1601.400.6550.100	Unexpected Repairs	1.0000	1,840.00	1,840.00
	Account 6550.100 - Building Site Expenses Generator Services & Repairs Totals	Transactions	1	\$1,840.00
Account 6550.120 - Building Site Expenses Heating Propane				
100.1601.400.6550.120	\$3500 per month at 12 months	1.0000	42,000.00	42,000.00
	Account 6550.120 - Building Site Expenses Heating Propane Totals	Transactions	1	\$42,000.00
Account 6550.140 - Building Site Expenses Internet Access				
100.1601.400.6550.140	\$225 per month	1.0000	2,700.00	2,700.00
	Account 6550.140 - Building Site Expenses Internet Access Totals	Transactions	1	\$2,700.00
Account 6550.180 - Building Site Expenses Pest Control/Termite Insp				
100.1601.400.6550.180	Termite Control	1.0000	225.00	225.00
	Account 6550.180 - Building Site Expenses Pest Control/Termite Insp Totals	Transactions	1	\$225.00
Account 6550.220 - Building Site Expenses Security Alarm Monitoring				
100.1601.400.6550.220	Quarterly Monitoring \$102 at 4 times a year	1.0000	408.00	408.00
	Account 6550.220 - Building Site Expenses Security Alarm Monitoring Totals	Transactions	1	\$408.00
Account 6550.242 - Building Site Expenses Sewage Pump Monitoring				
100.1601.400.6550.242	\$29 per month	1.0000	350.00	350.00
	Account 6550.242 - Building Site Expenses Sewage Pump Monitoring Totals	Transactions	1	\$350.00
Account 6550.245 - Building Site Expenses Solar Panel Maintenance				
100.1601.400.6550.245	Misc Repairs as needed	1.0000	1,000.00	1,000.00
100.1601.400.6550.245	Yearly Cleaning	1.0000	1,000.00	1,000.00
	Account 6550.245 - Building Site Expenses Solar Panel Maintenance Totals	Transactions	2	\$2,000.00
Account 6550.250 - Building Site Expenses Sprinkler Testing				
100.1601.400.6550.250	2 times a year @ \$900	2.0000	900.00	1,800.00
	Account 6550.250 - Building Site Expenses Sprinkler Testing Totals	Transactions	1	\$1,800.00
Account 6550.270 - Building Site Expenses Telephone				
100.1601.400.6550.270	\$66 per month at 12 months	1.0000	800.00	800.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	1	\$800.00
Account 6550.280 - Building Site Expenses Tipping Fees				
100.1601.400.6550.280	Dump fees	1.0000	50.00	50.00
	Account 6550.280 - Building Site Expenses Tipping Fees Totals	Transactions	1	\$50.00
Account 6550.300 - Building Site Expenses Trash Removal				
100.1601.400.6550.300	\$223 per month at 12 months	1.0000	2,676.00	2,676.00
100.1601.400.6550.300	Extra Dumpings due to large events	1.0000	406.00	406.00
	Account 6550.300 - Building Site Expenses Trash Removal Totals	Transactions	2	\$3,082.00

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G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1601 - Recreation Department				
Location 400 - Admin				
Account 6550.310 - Building Site Expenses Water & Sewer				
100.1601.400.6550.310	\$1300 a quarter	1.0000	5,200.00	5,200.00
	Account 6550.310 - Building Site Expenses Water & Sewer Totals	Transactions	1	\$5,200.00
Account 6700.700 - Other Maint. & Svcs Prison Labor				
100.1601.400.6700.700	Helping with special events - setup and cleanup	1.0000	500.00	500.00
	Account 6700.700 - Other Maint. & Svcs Prison Labor Totals	Transactions	1	\$500.00
Account 7000.020 - Travel, Training & Expense Board Member Allowance				
100.1601.400.7000.020	4 advisory board meetings	1.0000	2,800.00	2,800.00
	Account 7000.020 - Travel, Training & Expense Board Member Allowance Totals	Transactions	1	\$2,800.00
Account 7000.040 - Travel, Training & Expense Continuing Education/Certificati				
100.1601.400.7000.040	Education Seminars - all staff	1.0000	500.00	500.00
100.1601.400.7000.040	Fitness Certification	1.0000	500.00	500.00
100.1601.400.7000.040	MRPA - Recreation University, Maryland - Program Manager	1.0000	450.00	450.00
100.1601.400.7000.040	MRPA Leadership Institute, Maryland Program Managers	2.0000	700.00	1,400.00
100.1601.400.7000.040	NRPA - Event Mgmt School Oglebay West VA, Special Event Manager	1.0000	3,000.00	3,000.00
100.1601.400.7000.040	NRPA - Revenue Mgmt School Oglebay West VA, Rec & Facility Super	2.0000	2,900.00	5,800.00
100.1601.400.7000.040	NRPA - Supervisor Mgmt school Oglebay West VA, PM4	1.0000	2,800.00	2,800.00
100.1601.400.7000.040	Wor-Wic Classes	1.0000	1,000.00	1,000.00
	Account 7000.040 - Travel, Training & Expense Continuing Education/Certificati Totals	Transactions	8	\$15,450.00
Account 7000.100 - Travel, Training & Expense Meetings/Conferences/Shows				
100.1601.400.7000.100	4S Summit Director, DD, Rec Sup, Facility Sup, SEM Annapolis	5.0000	1,000.00	5,000.00
100.1601.400.7000.100	Junior Achievement	1.0000	600.00	600.00
100.1601.400.7000.100	MACo Summer Director and Deputy Director	2.0000	450.00	900.00
100.1601.400.7000.100	MACo Winter Director and Deputy Director	2.0000	285.00	570.00
100.1601.400.7000.100	MRPA Annual Conference (All Staff) Cambridge MD	1.0000	6,500.00	6,500.00
100.1601.400.7000.100	MRPA Leadership Summit - Director & Deputy Director Baltimore MD	2.0000	300.00	600.00
100.1601.400.7000.100	MRPA Workshops (Managers)	1.0000	1,500.00	1,500.00
100.1601.400.7000.100	NRPA Annual Conference Director,DD, Rec Sup Orlando Florida	1.0000	8,200.00	8,200.00
100.1601.400.7000.100	Sports ETA Conference Director and Rec Sup Las Vegas	2.0000	3,550.00	7,100.00
100.1601.400.7000.100	Teams Conference Director or Rec Sup Columbus OH	1.0000	2,000.00	2,000.00
	Account 7000.100 - Travel, Training & Expense Meetings/Conferences/Shows Totals	Transactions	10	\$32,970.00
Account 9010.010 - Capital Equipment New Vehicles				
100.1601.400.9010.010	Mid size vehicle	1.0000	31,000.00	31,000.00
	Account 9010.010 - Capital Equipment New Vehicles Totals	Transactions	1	\$31,000.00
	Location 400 - Admin Totals	Transactions	110	\$603,333.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund	100 - General Fund			
Department	1601 - Recreation Department			
Location	410 - Recreation			
Account	6175.010 - Recreation Programs Adult Recreation Programs			
100.1601.410.6175.010	Adult Softball League Mens (2)	1.0000	8,600.00	8,600.00
100.1601.410.6175.010	Basketball	1.0000	2,200.00	2,200.00
100.1601.410.6175.010	Corn League	1.0000	500.00	500.00
100.1601.410.6175.010	Dog Obedience	1.0000	600.00	600.00
100.1601.410.6175.010	Drop in Basketball - 4 sessions	1.0000	600.00	600.00
100.1601.410.6175.010	Drop in Multiple Sports - High School & Adult	1.0000	250.00	250.00
100.1601.410.6175.010	Drop in Pickleball - 3 sessions	1.0000	300.00	300.00
100.1601.410.6175.010	Drop in Soccer - 4 sessions	1.0000	800.00	800.00
100.1601.410.6175.010	Drop in Volleyball - 4 sessions	1.0000	800.00	800.00
100.1601.410.6175.010	Drop in Volleyball Sand	1.0000	100.00	100.00
100.1601.410.6175.010	Golf League	1.0000	500.00	500.00
100.1601.410.6175.010	Kickball Tournament - League	1.0000	300.00	300.00
100.1601.410.6175.010	Paddle Board Yoga	1.0000	1,550.00	1,550.00
100.1601.410.6175.010	Running Club	1.0000	1,800.00	1,800.00
100.1601.410.6175.010	Soccer League 5V5	1.0000	1,400.00	1,400.00
100.1601.410.6175.010	Spikeball	1.0000	750.00	750.00
100.1601.410.6175.010	Ultimate Frisbee	1.0000	500.00	500.00
100.1601.410.6175.010	Volleyball Leagues (4) Sand, coed, women	1.0000	3,575.00	3,575.00
Account 6175.010 - Recreation Programs Adult Recreation Programs Totals		Transactions	18	\$25,125.00
Account	6175.020 - Recreation Programs After School Programs			
100.1601.410.6175.020	After School Zone	1.0000	12,500.00	12,500.00
100.1601.410.6175.020	Baseball	1.0000	350.00	350.00
100.1601.410.6175.020	Basketball	1.0000	650.00	650.00
100.1601.410.6175.020	Before Care	1.0000	200.00	200.00
100.1601.410.6175.020	Bowling	1.0000	1,000.00	1,000.00
100.1601.410.6175.020	Canoe	1.0000	800.00	800.00
100.1601.410.6175.020	Disc Golf	1.0000	350.00	350.00
100.1601.410.6175.020	Field Hockey	1.0000	500.00	500.00
100.1601.410.6175.020	Fishing - 2 sessions	1.0000	900.00	900.00
100.1601.410.6175.020	Pickleball	1.0000	500.00	500.00
100.1601.410.6175.020	Sports Combo 2 Sessions	1.0000	600.00	600.00
100.1601.410.6175.020	Tennis	1.0000	500.00	500.00
100.1601.410.6175.020	Track - 2 sessions	1.0000	600.00	600.00
100.1601.410.6175.020	Volleyball - 2 sessions	1.0000	800.00	800.00
Account 6175.020 - Recreation Programs After School Programs Totals		Transactions	14	\$20,250.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1601 - Recreation Department				
Location 410 - Recreation				
Account 6175.030 - Recreation Programs Aquatics Programs				
100.1601.410.6175.030	Program t-shirts & swim staff uniforms	1.0000	1,500.00	1,500.00
100.1601.410.6175.030	Swim Lessons - 3 sessions	1.0000	2,700.00	2,700.00
	Account 6175.030 - Recreation Programs Aquatics Programs Totals	Transactions	2	\$4,200.00
Account 6175.040 - Recreation Programs MRPA Amusement Park Tickets				
100.1601.410.6175.040	Discounted Jolly Roger Tickets	1.0000	6,000.00	6,000.00
	Account 6175.040 - Recreation Programs MRPA Amusement Park Tickets Totals	Transactions	1	\$6,000.00
Account 6175.070 - Recreation Programs Special Events				
100.1601.410.6175.070	60 Mile MASSA Race	1.0000	10,000.00	10,000.00
100.1601.410.6175.070	Basketball Middle School Playday	1.0000	1,600.00	1,600.00
100.1601.410.6175.070	Batting Cage	1.0000	1,500.00	1,500.00
100.1601.410.6175.070	Christmas Event	1.0000	2,500.00	2,500.00
100.1601.410.6175.070	Christmas Parade	1.0000	600.00	600.00
100.1601.410.6175.070	County Fair	1.0000	90,000.00	90,000.00
100.1601.410.6175.070	Drive In Movie	1.0000	10,000.00	10,000.00
100.1601.410.6175.070	Fishing Derby	1.0000	1,500.00	1,500.00
100.1601.410.6175.070	Futsal Youth Tournament	1.0000	3,100.00	3,100.00
100.1601.410.6175.070	Golf Tournament	1.0000	1,000.00	1,000.00
100.1601.410.6175.070	Harbor Day	1.0000	40,000.00	40,000.00
100.1601.410.6175.070	Health Fair	1.0000	700.00	700.00
100.1601.410.6175.070	High School Volleyball Playday	1.0000	1,450.00	1,450.00
100.1601.410.6175.070	Pickleball Clinics	1.0000	1,000.00	1,000.00
100.1601.410.6175.070	Pickleball Tournaments	1.0000	4,500.00	4,500.00
100.1601.410.6175.070	Pop Up Programs	1.0000	5,000.00	5,000.00
100.1601.410.6175.070	Reindeer Run	1.0000	1,000.00	1,000.00
100.1601.410.6175.070	Soccer Mini Pitch Tournament - Pocomoke	1.0000	350.00	350.00
100.1601.410.6175.070	Special Events - General (New Events, misc supplies, ect.)	1.0000	4,000.00	4,000.00
100.1601.410.6175.070	Sports Combine Assessments	1.0000	1,500.00	1,500.00
100.1601.410.6175.070	STEM Event	1.0000	10,000.00	10,000.00
100.1601.410.6175.070	Track or Treat	1.0000	3,000.00	3,000.00
	Account 6175.070 - Recreation Programs Special Events Totals	Transactions	22	\$194,300.00
Account 6175.080 - Recreation Programs Summer Camps for Youth				
100.1601.410.6175.080	Before and After Care	1.0000	600.00	600.00
100.1601.410.6175.080	Camp Coast - Weekly camp @ 10 weeks	1.0000	3,000.00	3,000.00
100.1601.410.6175.080	Field Trip Transportation	1.0000	2,400.00	2,400.00
100.1601.410.6175.080	Field Trips	1.0000	4,000.00	4,000.00
100.1601.410.6175.080	Fishing Camp	1.0000	800.00	800.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund	100 - General Fund			
Department	1601 - Recreation Department			
Location	410 - Recreation			
Account	6175.080 - Recreation Programs Summer Camps for Youth			
100.1601.410.6175.080	Outdoor Adventure Camp	1.0000	850.00	850.00
100.1601.410.6175.080	Prizes, Awards & Celebrations	1.0000	2,000.00	2,000.00
100.1601.410.6175.080	Soccer Camp	1.0000	1,800.00	1,800.00
100.1601.410.6175.080	Summer Camp - Contracted (4) Camps	1.0000	9,900.00	9,900.00
100.1601.410.6175.080	Summer Camp T-shirts	1.0000	4,000.00	4,000.00
100.1601.410.6175.080	Summer Camp Training	1.0000	400.00	400.00
Account 6175.080 - Recreation Programs Summer Camps for Youth Totals		Transactions	11	\$29,750.00
Account	6175.090 - Recreation Programs Youth Recreational Outdoor Pgms			
100.1601.410.6175.090	Archery Tag League	1.0000	1,500.00	1,500.00
100.1601.410.6175.090	Art in the Park	1.0000	500.00	500.00
100.1601.410.6175.090	Babysitting Course	1.0000	750.00	750.00
100.1601.410.6175.090	Basketball Clinic	1.0000	650.00	650.00
100.1601.410.6175.090	Basketball League	1.0000	5,200.00	5,200.00
100.1601.410.6175.090	Field Hockey League (3)	1.0000	7,400.00	7,400.00
100.1601.410.6175.090	Flag Football League	1.0000	4,200.00	4,200.00
100.1601.410.6175.090	Game Nights	1.0000	800.00	800.00
100.1601.410.6175.090	Glamour Day	1.0000	500.00	500.00
100.1601.410.6175.090	Home School Gym - 3 sessions	1.0000	1,500.00	1,500.00
100.1601.410.6175.090	Homeschool Active Minds - 3 sessions	1.0000	1,500.00	1,500.00
100.1601.410.6175.090	Kids Night In - 4 sessions	1.0000	1,200.00	1,200.00
100.1601.410.6175.090	New Program TBD	1.0000	1,000.00	1,000.00
100.1601.410.6175.090	Schools Out Camp	1.0000	1,000.00	1,000.00
100.1601.410.6175.090	Soccer League (3)	1.0000	20,500.00	20,500.00
100.1601.410.6175.090	Soccer Smart Start	1.0000	350.00	350.00
100.1601.410.6175.090	Toddler Programs - 7 sessions	1.0000	2,800.00	2,800.00
100.1601.410.6175.090	Volleyball Middle School Clinics	1.0000	900.00	900.00
100.1601.410.6175.090	Volleyball Youth League	1.0000	500.00	500.00
100.1601.410.6175.090	Whiffle Ball Indoor	1.0000	600.00	600.00
Account 6175.090 - Recreation Programs Youth Recreational Outdoor Pgms Totals		Transactions	20	\$53,350.00
Account	6175.204 - Recreation Programs Fitness Programs			
100.1601.410.6175.204	Evening Fitness Classes - 9 sessions	1.0000	6,480.00	6,480.00
100.1601.410.6175.204	First Aid Supplies	1.0000	1,500.00	1,500.00
100.1601.410.6175.204	Fitness Room Supplies	1.0000	5,000.00	5,000.00
100.1601.410.6175.204	Senior Fitness Classes	1.0000	1,440.00	1,440.00
100.1601.410.6175.204	Senior Morning Classes - 4 sessions	1.0000	1,500.00	1,500.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund	100 - General Fund			
Department	1601 - Recreation Department			
Location	410 - Recreation			
Account	6175.204 - Recreation Programs Fitness Programs			
100.1601.410.6175.204	Weekend Fitness	1.0000	720.00	720.00
Account 6175.204 - Recreation Programs Fitness Programs Totals		Transactions	6	\$16,640.00
Account	6175.205 - Recreation Programs Public High School Track Meets			
100.1601.410.6175.205	9 track meets @ \$500 (EMT & Misc Supplies)	1.0000	4,500.00	4,500.00
100.1601.410.6175.205	Misc Supplies	1.0000	500.00	500.00
Account 6175.205 - Recreation Programs Public High School Track Meets Totals		Transactions	2	\$5,000.00
Account	6175.206 - Recreation Programs Senior Adult Recreational Pgms			
100.1601.410.6175.206	Senior Classes - 4 sessions	1.0000	1,200.00	1,200.00
Account 6175.206 - Recreation Programs Senior Adult Recreational Pgms Totals		Transactions	1	\$1,200.00
Account	6175.400 - Recreation Programs Motor Coach Tours			
100.1601.410.6175.400	Spring Trip	1.0000	7,500.00	7,500.00
100.1601.410.6175.400	Winter Trip	1.0000	7,500.00	7,500.00
Account 6175.400 - Recreation Programs Motor Coach Tours Totals		Transactions	2	\$15,000.00
Account	6900.050 - Advertising Recreation Advertisements			
100.1601.410.6900.050	County Fair	1.0000	9,250.00	9,250.00
100.1601.410.6900.050	Golf Tournament	1.0000	600.00	600.00
100.1601.410.6900.050	Harbor Day	1.0000	6,000.00	6,000.00
100.1601.410.6900.050	Holiday Events	1.0000	1,000.00	1,000.00
100.1601.410.6900.050	Pickleball Tournaments	1.0000	600.00	600.00
100.1601.410.6900.050	Run/Race Event	1.0000	1,000.00	1,000.00
100.1601.410.6900.050	Season Marketing Campaigns - Social Media Ads	1.0000	1,500.00	1,500.00
100.1601.410.6900.050	Season Marketing Campaigns - TV, DSN	1.0000	3,000.00	3,000.00
100.1601.410.6900.050	Seasonal Marketing Campaigns - Radio Ads	1.0000	2,500.00	2,500.00
100.1601.410.6900.050	Special Events & Tournaments	1.0000	750.00	750.00
100.1601.410.6900.050	Track or Treat	1.0000	200.00	200.00
Account 6900.050 - Advertising Recreation Advertisements Totals		Transactions	11	\$26,400.00
Location 410 - Recreation Totals		Transactions	110	\$397,215.00
Department 1601 - Recreation Department Totals		Transactions	220	\$1,000,548.00
Fund 100 - General Fund Totals		Transactions	220	\$1,000,548.00
EXPENSES Totals		Transactions	220	\$1,000,548.00
Grand Totals		Transactions	220	\$1,000,548.00

Worcester County Department of Recreation & Parks

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

FACILITY FEES FY2025-2026

	Facility Use	FY 24 - 25 Approved Fees	FY 25 - 26 Requested Fees	Comment/Justifications
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	Per Field
	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	Per port-a-let cleaned. New fee added. Extra cleanings are needed during larger two day events. This allows us to pass the fee on to the event holder.
	Site Coordination (if required)	\$16.49 / per hr.	\$17.49 / per hr.	4 Hour Minimum - Updated to current minimum pay/wage. *Fee may change depending on payrate changes.
	Practice Fee - Per Field/2 Hour Practice	\$30.00	\$30.00	
	Discounted Practice Fee - Per Field/2 Hour Practice		\$15.00	Teams/Organizations that routinely rent multiple fields for practice purposes for at least 3 years, are in good standings, and are a non-profit we would give a discount of \$15 per hour. If field lining or lights are requested, the full amount of those fees would be applied.
	Light Fee - Per Hour	\$30.00	\$30.00	
Initial Field Set Up & Lining Fees	Softball/Baseball Fields	\$20.00	\$20.00	
	Multi-Purpose Soccer/Lacrosse Fields (Small Sided Field)	\$125.00	\$125.00	
	Multi-Purpose Football Fields (Large sided field)	\$200.00	\$200.00	
	Temporary Fence Installation	\$50.00	\$50.00	Installation of temporary fences for tournaments.
	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	
	Application Fee	\$30.00	\$30.00	
	Reservation Deposit Fee	\$100.00	\$100.00	

Worcester County Department of Recreation & Parks

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FACILITY FEES FY2025-2026

	Facility Use	FY 24 - 25 Approved Fees	FY 25 - 26 Requested Fees	Comment/Justifications
Recreation Center -Tournament Fees	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	

Worcester County Department of Recreation & Parks

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

RECREATION ADULT PROGRAM FEES FY2025 - 2026

Program Name	Program Date	Ages	FY 24 - 25 Approved Fees	FY 25 - 26 Requested Fees
Basketball League	Spring	18+		\$150/Team
Cornhole League	TBD	18+	\$60/team	\$60/team
**Fitness - Evenings & Weekends	July 2025 - June 2026	18+	\$45	\$45
*Dog Obedience	Spring 2026	18+	\$50	\$50
*Golf - Adult League	Summer 2025 - Spring 2026	18+	\$35/session	\$35/session
*Pickleball Tournaments	Spring 2026	18+	\$50/team	\$50/team
Kickball League	Spring / Summer 2026	18+		\$250/Team
*Soccer League - 5v5	Summer 2025	18+		\$210/team
*Soccer Tournament - Mini Pitch - Pocomoke	Summer 2025	16+		\$100/team
*Softball - Men's Slow Pitch	Fall 2025	18+	\$430/team	\$430/team
*Softball - Men's Slow Pitch	Spring 2026	18+	\$430/team	\$430/team
*Volleyball - Co-Ed	Sept - Dec 2025	14+	\$250/team	\$250/team
*Volleyball - Co-Ed	April - June 2026	14+	\$250/team	\$250/team
*Volleyball League (Sand)	Spring/Summer 2026	18+	\$150/team	\$150/team
Drop-In HS / Adult Rec Games	Winter 2025	14+		\$5/Session
Drop-In's (All Sports and PB Clinics)	July 2025 - June 2026	18+	\$5/Session	\$5/Session
Fitness - Senior Morning	July 2025 - June 2026	45+	\$45	\$45
Paddle Board Yoga	Spring 2026		\$64 w/board \$80 w/out board	\$64 w/board \$80 w/out board
Reindeer Run	Dec-25	10+		\$25
Run Club (Berlin & Snow Hill)	Spring / Summer 2026	18+	\$35	\$35
Senior Lifestyle Classes	3x per year	55+	\$20	\$20
Spikeball	Summer 2025	16+		\$60/team
Ultimate Frisbee League	Fall 2025	16+		\$250/team

*Adult Leagues & Tournaments - We will charge no less than the requested/approved fees. However, we reserve the right to increase fees to cover increased expenses (increased # teams, changes to # of games, # refs/umpires, length of playoffs, field usage, etc.).

**Fitness Classes - We will charge no less than the requested/approved fees. However, we reserve the right to increase fees to cover increased expenses (instructor fees).

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 FY2025-2026

Program Name	Program Date	Ages	FY 24 - 25 Approved Fees	FY 25 - 26 Approved Fees
After School Zone	Sept 2025 - June 2026	Grades K-8	\$110/month	\$110/month
After School Zone (Before Care)	Sept 2025 - June 2026	Grades K-8	\$50/month	\$50/month
Archery Tag - League	Jan - Feb 2026	Grades 4-8	\$40	\$40
Babysitting Course	Spring 2026	Grades 6-8	\$50	\$50
Baseball - Active Start	Winter 2026	Grades 4 - 8	\$35	\$35
Baseball Camp - Contracted	Summer 2026	Ages 6-16	\$100	\$100
Basketball - Active Start	Sept - Oct 2025	Grades 1-8	\$35	\$35
Basketball - League	Jan - March 2026	Grades 1-8	\$40	\$40
Basketball Clinic - Pocomoke	Spring 2026	Grades 4-8		\$35
Basketball MS Playday	December-25	Grades 5-8		\$120
Bowling - Active Start	Winter 2026	Grades K-8	\$50	\$50
Camp Coast (Weekly)	Summer 2026	Grades 1st-6th	\$135	\$135
Camp Coast Extended Care (Weekly)	Summer 2026	Grades K-8	\$25	\$25
Canoe - Active Start	May - June 2026	Grades 4-8	\$45	\$45
Disc Golf - Active Start	Sept - Oct 2025	Grades 2-8	\$35	\$35
Field Hockey - Active Start	April - May 2026	Grades K-8	\$35	\$35
Field Hockey Camp - Contracted	Summer 2026	Grades 3-8	\$100	\$100
Field Hockey Indoor Team League	Winter 2026	High school	\$300	\$300
Field Hockey Outdoor Team League	Sept - Oct 2025	High school		\$400
Field Hockey Rec League	Sept - Oct 2025	Grades K-8	\$40	\$40
Fishing - Active Start	Fall 2025 and Spring 2026	Grades 2-8	\$35	\$35
Fishing - Camp	Summer 2025	Grades 1-8		\$90
Flag Football 5v5 League	April - May 2026	Grades 1-8	\$40	\$40
Futsal Youth Tournament	Winter 2026	Grades 3-12		120/team
Game Night	Winter 2026	Grades 3-8	\$20/class \$50/session	\$20/class \$50/session
Glamour Day	Winter 2026	Grades PreK-8	\$25	\$25
Homeschool Gym	3x per year	Ages 5-16	\$35	\$35
Kid's Night In	4x per year	Grades 1-8	\$35	\$35
Little All-Stars	April - June 2026	Ages 2-5	\$35	\$35
Outdoor Adventure Camp	Summer / Fall 2026	Grades 1-8	\$55	\$55
Pickleball - Active Start	Spring 2026	Grades K-8	\$35	\$35
School's Out Camp	5x per year	Grades K-8	\$35	\$35
Soccer - Indoor League - Winter	Dec 2025 - Feb 2026	Ages 3-4, Grades K-8	\$40	\$40
Soccer - Outdoor League - Fall	Sept - Oct 2025	Ages 3-4, Grades K-8	\$40	\$40
Soccer - Outdoor League - Spring	April - June 2026	Ages 3-4, Grades K-8	\$40	\$40

Worcester County Department of Recreation & Parks

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RECREATION YOUTH PROGRAM FEES FY2025-2026

Program Name	Program Date	Ages	FY 24 - 25 Approved Fees	FY 25 - 26 Approved Fees
Soccer - Smart Start	TBD	Ages 3-5	\$35	\$35
Soccer Camp - Contracted	Summer 2026	Ages 4-15	\$220	\$220
Soccer Clinics / Camp	Summer 2025	Grades 1-8		\$40
Softball Camp - Contracted	Summer 2026	Ages 6-16	\$100	\$100
Sports Combo - Active Start - Pmoke	Sept - Oct 2025	Grades 4-8		\$35
Sports Combine - Active Start - SH	April - May 2026	Grades 1-8	\$15	\$15
Swim Lessons - Session 1	Summer 2026	3+	\$60	\$60
Swim Lessons - Session 2	Summer 2026	3+	\$60	\$60
Swim Lessons - Session 3	Summer 2026	3+	\$60	\$60
Tennis - Active Start	Fall 2025	Grades K-8	\$35	\$35
Toddler Gym Day	Apr - June 2026	18 - 48 months	\$35	\$35
Toddler Gym Day	Sept - Dec 2025	18 - 48 months	\$35	\$35
Toddler Gym Day	Jan - Mar 2026	18 - 48 months	\$35	\$35
Toddler Gym Evening	Jan - Mar 2026	18 - 48 months	\$25	\$25
Toddler Gym Off Site	Sept - Oct 2025	18 - 48 months	\$25	\$25
Toddler Gym Off Site	Apr - May 2026	18 - 48 months	\$25	\$25
Track - Active Start	Jan. - March 2026	Grades 3-8	\$35	\$35
Track - Active Start	Apr - May 2026	Grades 3-8	\$35	\$35
Volleyball - Active Start	Fall 2025	Grades 2-8	\$35	\$35
Volleyball - Active Start	Winter 2026	Grades 2-8	\$35	\$35
Volleyball - Active Start (Sand)	May - June 2025	Grades K-8	\$35	\$35
Volleyball - League	TBD	Grades 4-8	\$35	\$35
Volleyball - Middle School Clinics	Jan - Feb 2026	Grades 5-8	\$40	\$40
Volleyball - Playday	August	Grades 9-12	\$75 (co.) / \$100	\$75 (co.) / \$100
Whiffle Ball	Winter 2026	Grades 5-8		\$35

DEPARTMENT BUDGET SUMMARY

Department or Agency:	Recreation	Department Number:	1601
Fund: 100	General Fund	Function:	Libraries, Recreation, Parks & Culture

MISSION STATEMENT:

The mission of the Worcester County Department of Recreation & Parks is to provide a variety of quality recreational programs, pristine parks, and facilities to enrich the lives of citizens.

PROGRAM SERVICES: (STATISTICS)

•	The Recreation Department provides a variety of affordable indoor and outdoor recreational opportunities to a diverse citizen population.
•	The Recreation Department oversees a clean and well maintained Recreation Center for all citizens to use free of charge, unless participating in an organized program, seven days per week as demand dictates.
•	In conjunction with the Department of Natural Resources, and various other grant options, the Recreation Department manages, distributes, and completes projects using Program Open Space funding, which is awarded to the department each year by the State of Maryland.
•	Volunteers are the backbone for many of the department's programs. The volunteer program allows individuals the opportunity to share their knowledge and expertise by giving back to their community and providing our participants with a positive role model.
•	The Department oversees a financial assistance program to offer our youth programs at a reduced rate for those that qualify. We use the same criteria as the Board of Education does for their Free and Reduced Meal Program. We want to provide all youth the opportunity to participate in our programming no matter their financial situation.
•	The Department oversees park pavilions, field rentals, and other special events for all citizens and promoters. The Department is the lead on Sports Marketing initiatives for the county including attending sport conferences, recruiting sport organizations and event holders, marketing fields and facilities, and creating internal home-grown events and tournaments.

Statistical Data:

Description of Statistal Data	Actual FY2023	Actual FY2024	Estimate FY2025	Estimate FY2026
Unique registrations - paid programs (exclude drop-ins)	1,637	1,666	1,750	1,750
Recreation Center Visitations (sign-ins)	45,100	60,719	72,862	87,435
Fitness Room New Memberships	284	241	245	285
Financial Aid awarded	\$1,263	\$1,532	\$1,761	\$2,025
Number of Volunteers	875	747	750	750

Expenditures:

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Personnel Services	\$ 944,985	\$ 1,149,029	\$ 1,915,122	\$ 2,333,740	21.9%
Supplies & Materials	419,011	1,203,741	631,255	646,335	2.4%
Maintenance & Services	195,845	180,508	245,678	271,993	10.7%
Other Charges	20,976	25,496	41,853	51,220	22.4%
Capital Outlay	20,505	33,656	0	31,000	100.0%
Total	\$ 1,601,322	\$ 2,592,430	\$ 2,833,908	\$ 3,334,288	17.7%

DEPARTMENT BUDGET SUMMARY					
Department or Agency:	Recreation	Department Number:	1601		
Fund: 100	General Fund	Function:	Libraries, Recreation, Parks & Culture		
Staffing (Full Time Equivalent):					
Position Title	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Recreation & Parks Director	1.0	1.0	1.0	1.0	0%
Recreation & Parks Deputy Director	0.0	0.0	1.0	1.0	0%
Recreation Superintendent	1.0	1.0	1.0	1.0	0%
Recreation Facility Superintendent	1.0	1.0	1.0	1.0	0%
Special Event & Marketing Supervisor	0.0	0.0	1.0	1.0	0%
Recreation Program Manager IV	1.0	2.0	1.0	1.0	0%
Recreation Program Manager III	3.0	2.0	1.0	1.0	0%
Recreation Program Manager II	2.0	2.0	4.0	4.0	0%
Marketing Coordinator	0.0	0.0	1.0	1.0	0%
Concession Stand Supervisor	0.4	0.4	0.4	1.2	200%
Office Assistant V	2.0	2.0	2.0	1.0	-50%
Office Assistant IV	0.0	0.0	0.0	1.0	100%
Office Assistant III	0.0	0.0	0.0	0.0	0%
Maintenance Worker IV	1.0	1.0	1.0	1.0	0%
Maintenance Worker III	0.0	0.0	0.0	0.0	0%
Maintenance Worker II	0.0	0.0	0.0	0.0	0%
Recreation Program Monitors (T)	7.6	8.2	8.2	4.8	-41%
Recreation Program Monitor (P)	1.3	1.3	1.3	0.9	-31%
After School Zone Supervisor	0.0	0.0	0.4	0.2	-50%
Program Monitor II	0.0	0.0	0.0	2.9	100%
Monitor Custodial	0.0	0.0	0.0	1.3	100%
Interns	0.0	0.0	0.0	0.3	100%
Swim Instructor	0.3	0.3	0.0	0.3	100%
Swim Aide	0.0	0.0	0.0	0.0	0%
Total	21.6	22.2	25.3	26.9	6%
Summary of Significant Budget Increase/Decrease					
Description of Increase/Decrease				\$ Increase/Decrease	% Inc/(Dec)
New vehicle request/new position request/carpet replacement				\$ 500,380	18%
Contact Information					
Name:	Kelly Rados	Address 1:	6030 Public Landing Rd		
Title:	Recreation & Parks Director	Address 2:			
Email:	krados@co.worcester.md.us	City/State:	Snow Hill, MD		
Telephone:	410-632-2144	Zip Code:	21863		

**WORCESTER COUNTY
PERSONAL COMPUTER FORM
FY2026**

Department/Agency Name: Recreation Department

Department No. 100.1601

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

<u>N or R</u>	<u>Description:</u>	<u>Qty:</u>	<u>Cost:</u>	<u>Total:</u>
<u> </u>	Mini Computer	<u> </u>	<u> </u> \$440	<u> </u> \$0
<u>R</u>	Laptop** ** with docking station	<u> </u> 2	<u> </u> \$2,100	<u> </u> \$4,200
<u>N</u>	Laptop only	<u> </u> 2	<u> </u> \$1,800	<u> </u> \$3,600
<u>R</u>	Desktop w/dual video card ***does not include monitor	<u> </u> 1	<u> </u> \$1,370	<u> </u> \$1,370
<u> </u>	Docking Station	<u> </u>	<u> </u> \$300	<u> </u> \$0
<u> </u>	24" Monitor	<u> </u>	<u> </u> \$175	<u> </u> \$0
<u>R</u>	32" Monitor	<u> </u> 3	<u> </u> \$280	<u> </u> \$840
<u> </u>	Laptop Tote	<u> </u>	<u> </u> \$20	<u> </u> \$0
<u> </u>	Adobe Acrobat	<u> </u>	<u> </u> \$240	<u> </u> \$0
TOTAL TO KEY TO ACCOUNT 6110.090				<u> </u> \$10,010

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

Reason:

Computer # (i.e. WCIT0001):

Full Desktop to be replaced per IT (front desk - fitness)	WCREC-GYMASSIST
Laptop/Dock Station to be replaced per IT (Facility Superintendent)	WCREC9007L
Laptop/Dock Station to be replaced per IT (Director)	WCREC9009L
32" monitor to replace smaller monitor (Special Event & Marketing Manager)	WCREC9020L
32" monitor to replace smaller monitor (Office Assistant IV)	WCREC906L
32" monitor to replace smaller monitor (Recreation Superintendent)	WCREC9016I

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

WORCESTER COUNTY					
CAPITAL EQUIPMENT REQUEST					
FY 2026					
Department/Agency Name	Recreation Dept				
Department No.	1601.400				
Priority Number	Account Number	Item	Estimated Cost	New or Replacement	Justification or Explanation
1	9010.010	Mid-size Car	\$ 31,000	New	Additional vehicle for Recreation staff fleet. Increased off-site programs and events, additional concessions.
2					
3					
	TOTAL REQUEST		\$ 31,000		
NUMBER EACH ITEM IN THE ORDER OF THEIR IMPORTANCE TO THE OPERATION OF YOUR DEPARTMENT. (NUMBER 1 IS THE HIGHEST PRIORITY).					

**Worcester County
Vehicle Request Form
FY 2026**

Department/Agency Name: Recreation Department
Department No. 100.1601

#	New key (N) or Replacement key (R)	VEHICLE TO BE REPLACED							VEHICLE REQUEST			
		Serial Number	Model Year	Make of Vehicle	Model of Vehicle	Actual Odometer Reading Jan. 2025	Estimated Odometer Reading 6/30/2025	Estimated Annual Maintenance & Repair	Vehicle Replacement Type	Vehicle Replacement Size	Estimated Vehicle Purchase Price *	What is the proposed use and does this vehicle require a radio, laptop or tablet dock?
2.	New								Chevy Malibu or similar	Mid-size Car	\$31,000	Additional vehicle for Recreation Fleet. Needed due to increase offsite programs and events.
3.												
4.												
5.												
6.												
7.												
8.												
9.												
10.												
Total this page								\$0			\$31,000	

Notes: This is a new vehicle due to restructure of the Department personnel and promotion; new director position.

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

Worcester Cnty	Completed By:			Date:	1/21/2025	
Subsidiary	Vehicle Identification #	Make	Year	Model	Mileage	Driver
Parks & Recreation	1C4RDJAG0KC626789	Dodge	2019	Durango	60,281	Director (Kelly R)
Parks & Recreation	1G1ZC5ST4NF171642	Chevrolet	2022	Malibu	34,121	Recreation Superintendent (Ben)
Parks & Recreation	3C6JR6DG9KG535886	Dodge	2019	RAM 1500 4X2	24,588	Recreation Staff
Parks & Recreation	3C6JR6DG2KG535888	Dodge	2019	RAM 1500 4X2	25,477	Recreation Staff
Parks & Recreation	3GNAXHEV5MS163803	Chevrolet	2021	Equinox	32,957	Recreation Staff
				Average Mileage *	35,485	
				Usable Vehicles *	5	
*If a vehicle is not usable, do not key in mileage, or it will skew the average and count.						

1602 PARKS DEPARTMENT				
Department Revenue and Expenditure Summary				
Revenues:				
Revenue Category	Adopted Budget FY2025	Budget Requested FY2026	\$ Variance	% Variance
Charges for Services	\$ 86,600	\$ 95,840	\$ 9,240	11%
State Grants/Revenues	\$ 1,247,376	\$ 450,208	\$ (797,168)	-64%
Other Grants	\$ -	\$ -	\$ -	0%
Total	\$ 1,333,976	\$ 546,048	\$ (787,928)	-59%
Expenditures:				
Expenditure Category	Adopted Budget FY2025	Budget Request FY2026	\$ Variance	% Variance
Personnel Services	\$ 835,031	\$ 885,442	\$ 50,411	6%
Supplies & Materials	1,423,285	565,264	\$ (858,021)	-60%
Maintenance & Services	148,766	165,730	\$ 16,964	11%
Other Charges	11,245	8,685	\$ (2,560)	-23%
Capital Outlay	106,000	132,745	\$ 26,745	25%
Total	\$ 2,524,327	\$ 1,757,866	\$ (766,461)	-30%
			\$ Increase in Exp over Rev	% Inc/(Dec)
Budget variance: Decrease in revenues and expenditures in anticipation of receiving less Program Open Space Funding.			\$ 21,467	1%

Revenues			1602 Parks Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund										
REVENUES										
Department: 1602 - Parks Department										
Location: 500 - Admin										
<i>CHG SVC - Charges for Services</i>										
	5220.010	Park Fees Field Rental	4,190.00	15,000.00	15,000.00	(10,810.00)	-72%	3,000.00	9,177.00	Decreased -moving NACYO to user fees & projections based on actuals. Less revenue brought in by ultimate frisbee & softball organizations.
	5220.020	Park Fees Pavilion Rental	6,525.00	5,700.00	5,700.00	825.00	14%	2,650.00	6,503.00	
	5220.030	Park Fees Tree of Life	2,400.00	2,400.00	2,400.00	0.00	0%	1,300.00	3,100.00	
	5220.035	Park Fees Tournament Rental	70,000.00	55,000.00	55,000.00	15,000.00	27%	41,119.00	60,604.00	Predicted increase in tournaments
	5220.040	Park Fees User Fees	12,725.00	8,500.00	8,500.00	4,225.00	50%	0.00	0.00	NACYO is included
<i>Account Total: CHG SVC - Charges for Services</i>			\$95,840.00	\$86,600.00	\$86,600.00	\$9,240.00	11%	\$48,069.00	\$79,384.00	
<i>INTGOV ST - Intergovernmental - State Revenues</i>										
	5655	Program Open Space Grant - Parks	450,208.00	1,247,376.00	1,247,376.00	(797,168.00)	-64%	0.00	1,233,866.00	Decreased based on FY25 Actuals
<i>Account Total: INTGOV ST - Intergovernmental - State Revenues</i>			\$450,208.00	\$1,247,376.00	\$1,247,376.00	(\$797,168.00)	-64%	\$0.00	\$1,233,866.00	
Location Total: 500 - Admin			\$546,048.00	\$1,333,976.00	\$1,333,976.00	(\$787,928.00)	-59%	\$48,069.00	\$1,313,250.00	
Department Total: 1602 - Parks Department			\$546,048.00	\$1,333,976.00	\$1,333,976.00	(\$787,928.00)	-59%	\$48,069.00	\$1,313,250.00	

Expenditures			1602 Parks Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund										
EXPENSES										
Department: 1602 - Parks Department										
Location: 500 - Admin										
<i>PERS SVCS - Personnel Services</i>										
	6000.100	Personnel Services Salaries	602,076.00	552,584.00	552,584.00	49,492.00	9%	249,613.66	525,584.13	
	6000.400	Personnel Services Overtime Pay	2,000.00	2,500.00	2,500.00	(500.00)	-20%	1,177.59	1,340.23	
	6010.020	Benefits Contingency	237.00	242.00	242.00	(5.00)	-2%	0.00	0.00	
	6010.025	Benefits Deferred Comp Match	3,000.00	3,000.00	3,000.00	0.00	0%	0.00	0.00	
	6010.030	Benefits Hospitalization Insurance	96,541.00	115,000.00	115,000.00	(18,459.00)	-16%	48,871.27	0.00	
	6010.050	Benefits Retirement	79,956.00	66,144.00	66,144.00	13,812.00	21%	0.00	0.00	
	6010.060	Benefits Social Security Taxes	46,059.00	42,158.00	42,158.00	3,901.00	9%	18,174.04	0.00	
	6010.070	Benefits Unemployment Insurance	236.00	242.00	242.00	(6.00)	-2%	0.00	0.00	
	6010.090	Benefits Workmans Compensation Ins	11,843.00	8,399.00	8,399.00	3,444.00	41%	7,357.00	0.00	
	6010.120	Benefits Long Term Disability	887.00	907.00	907.00	(20.00)	-2%	0.00	0.00	
	6010.130	Benefits Life Insurance	1,005.00	1,028.00	1,028.00	(23.00)	-2%	0.00	0.00	
	6010.140	Benefits FSA & PSA Admin and EAP Program	1,088.00	1,112.00	1,112.00	(24.00)	-2%	191.23	0.00	
	6010.150	Benefits Retirement Administration Fee	1,136.00	1,161.00	1,161.00	(25.00)	-2%	251.07	0.00	
	6010.900	Benefits OPEB contribution	39,378.00	40,555.00	40,555.00	(1,177.00)	-3%	20,277.50	0.00	
<i>Account Total: PERS SVCS - Personnel Services</i>			\$885,442.00	\$835,032.00	\$835,032.00	\$50,410.00	6%	\$345,913.36	\$526,924.36	
<i>SUPP & MAT - Supplies & Materials</i>										
	6100.080	Administrative Expense Copier Supplies	280.00	280.00	280.00	0.00	0%	0.00	0.00	
	6100.100	Administrative Expense Dues, Licenses & Subscriptions	550.00	550.00	550.00	0.00	0%	300.00	500.00	
	6100.190	Administrative Expense Office Supplies	400.00	400.00	400.00	0.00	0%	245.62	252.09	
	6100.210	Administrative Expense Paper	25.00	25.00	25.00	0.00	0%	0.00	24.55	
	6110.090	Supplies & Equipment Computers & Printers	280.00	1,180.00	1,180.00	(900.00)	-76%	0.00	0.00	
	6110.120	Supplies & Equipment Equipment Rental	1,235.00	1,100.00	1,100.00	135.00	12%	279.00	855.95	
	6110.125	Supplies & Equipment Equipment Maintenance & Repair	3,000.00	3,000.00	3,000.00	0.00	0%	749.09	1,701.46	
	6110.200	Supplies & Equipment Lawn Equipment & Maintenance	10,000.00	10,000.00	10,000.00	0.00	0%	1,157.74	5,268.46	
	6110.245	Supplies & Equipment Mobile Phones	1,200.00	1,800.00	1,800.00	(600.00)	-33%	424.10	1,016.50	
	6110.280	Supplies & Equipment Office Furniture	0.00	1,500.00	1,500.00	(1,500.00)	-100%	1,472.28	0.00	Office furniture not needed
	6110.340	Supplies & Equipment Safety Program Equipment	780.00	780.00	780.00	0.00	0%	76.74	457.98	
	6110.380	Supplies & Equipment Signage	2,900.00	2,000.00	2,000.00	900.00	45%	328.92	832.03	
	6110.390	Supplies & Equipment Small Equipment	3,500.00	3,500.00	3,500.00	0.00	0%	891.08	2,713.00	
	6110.420	Supplies & Equipment Tools & Supplies	4,000.00	4,000.00	4,000.00	0.00	0%	782.44	3,462.20	
	6150.050	Uniforms & Personal Equipment Uniforms	4,240.00	4,240.00	4,240.00	0.00	0%	1,819.63	3,076.94	
	6160.225	Grant Programs POS - Future Park Land Acquis	112,552.00	311,844.00	311,844.00	(199,292.00)	-64%	0.00	1,250,817.82	Based on Actuals
	6160.241	Grant Programs New Park Development	371,422.00	1,029,085.00	1,029,085.00	(657,663.00)	-64%	772,422.12	507,489.15	Based on FY25 actuals
	6200.020	Other Supplies & Materials Materials	48,900.00	48,000.00	48,000.00	900.00	2%	11,829.24	45,680.69	
<i>Account Total: SUPP & MAT - Supplies & Materials</i>			\$565,264.00	\$1,423,284.00	\$1,423,284.00	(\$858,020.00)	-60%	\$792,778.00	\$1,824,148.82	
<i>MAINT & SVCS - Maintenance & Services</i>										
	6540.020	Vehicle Operating Expenses Fuel - WC Fleet	35,900.00	35,000.00	35,000.00	900.00	3%	14,790.30	31,861.28	

Expenditures			1602 Parks Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
	6540.030	Vehicle Operating Expenses Vehicle Maintenance	8,500.00	7,000.00	7,000.00	1,500.00	21%	2,526.18	6,889.07	Increased cost in vehicle service
	6540.040	Vehicle Operating Expenses Vehicle Registration	200.00	100.00	100.00	100.00	100%	100.00	100.00	
	6540.060	Vehicle Operating Expenses Vehicle Equip	300.00	2,100.00	2,100.00	(1,800.00)	-86%	1,745.00	0.00	Vehicles decaled last year
	6550.020	Building Site Expenses Buildings & Grounds Maintenance	15,000.00	3,000.00	3,000.00	12,000.00	400%	0.00	2,394.98	Tree removal at Showell Park field 1
	6550.050	Building Site Expenses Custodial Supplies	4,400.00	3,500.00	3,500.00	900.00	26%	3,355.58	4,334.90	
	6550.081	Building Site Expenses Fire Extinguishers	600.00	370.00	370.00	230.00	62%	0.00	544.00	
	6550.090	Building Site Expenses General Maintenance Repairs	32,000.00	32,000.00	32,000.00	0.00	0%	13,775.63	27,415.57	
	6550.120	Building Site Expenses Heating Propane	300.00	300.00	300.00	0.00	0%	0.00	36.26	
	6550.140	Building Site Expenses Internet Access	2,500.00	2,500.00	2,500.00	0.00	0%	835.62	0.00	
	6550.270	Building Site Expenses Telephone	324.00	300.00	300.00	24.00	8%	126.77	205.91	
	6700.640	Other Maint. & Svcs Special Events	4,900.00	4,000.00	4,000.00	900.00	23%	3,667.41	3,445.00	
	6900.005	Advertising Bid Advertising	500.00	500.00	500.00	0.00	0%	57.79	137.25	
Account Total: MAINT & SVCS - Maintenance & Services			\$105,424.00	\$90,670.00	\$90,670.00	\$14,754.00	16%	\$40,980.28	\$77,364.22	
OTHR CHGS - Other Charges										
	7000.040	Travel, Training & Expense Continuing Education/Certificati	3,960.00	3,070.00	3,070.00	890.00	29%	0.00	4,934.51	
	7000.060	Travel, Training & Expense Educational Training	950.00	950.00	950.00	0.00	0%	25.00	280.00	
	7000.100	Travel, Training & Expense Meetings/Conferences/Shows	3,375.00	6,825.00	6,825.00	(3,450.00)	-51%	3,212.78	6,872.62	Deputy Director travel expenses in Recreation budget
	7000.115	Travel, Training & Expense Mileage	400.00	400.00	400.00	0.00	0%	102.37	206.62	
Account Total: OTHR CHGS - Other Charges			\$8,685.00	\$11,245.00	\$11,245.00	(\$2,560.00)	-23%	\$3,340.15	\$12,293.75	
CAP EQ - Capital Equipment										
	9010.010	Capital Equipment New Vehicles	45,000.00	45,000.00	45,000.00	0.00	0%	38,518.99	29,577.19	
	9010.060	Capital Equipment Other	8,500.00	12,000.00	12,000.00	(3,500.00)	-29%	0.00	0.00	Decreased due to number of goals needing to be replaced
	9010.070	Capital Equipment Heavy Equipment	79,245.00	49,000.00	49,000.00	30,245.00	62%	16,775.00	58,570.76	Increase due to needing field groomer replacements and other needs
Account Total: CAP EQ - Capital Equipment			\$132,745.00	\$106,000.00	\$106,000.00	\$26,745.00	25%	\$55,293.99	\$88,147.95	
ENCUMBRANCES - Encumbrances										
	7180	Encumbrance Expense	0.00	0.00	0.00	0.00	N/A	0.00	20,650.00	
Account Total: ENCUMBRANCES - Encumbrances			\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	\$20,650.00	
Location Total: 500 - Admin			\$1,697,560.00	\$2,466,231.00	\$2,466,231.00	(\$768,671.00)	-31%	\$1,238,305.78	\$2,549,529.10	
Location: 510 - John Walter Smith Park										
MAINT & SVCS - Maintenance & Services										
	6550.060	Building Site Expenses Electricity	7,800.00	7,800.00	7,800.00	0.00	0%	3,046.93	8,027.41	
	6550.180	Building Site Expenses Pest Control/Termite Insp	0.00	95.00	95.00	(95.00)	-100%	0.00	0.00	
	6550.200	Building Site Expenses Portalets	3,248.00	3,000.00	3,000.00	248.00	8%	1,248.00	3,203.70	
	6550.242	Building Site Expenses Sewage Pump Monitoring	278.00	278.00	278.00	0.00	0%	150.00	250.00	
	6550.280	Building Site Expenses Tipping Fees	185.00	185.00	185.00	0.00	0%	34.00	0.00	
	6550.300	Building Site Expenses Trash Removal	3,056.00	2,700.00	2,700.00	356.00	13%	758.08	2,154.00	
	6550.310	Building Site Expenses Water & Sewer	850.00	425.00	425.00	425.00	100%	413.13	727.71	

Expenditures			1602 Parks Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
	6700.350	Other Maint. & Svcs Mosquito Control	480.00	300.00	300.00	180.00	60%	389.59	258.55	
Account Total: MAINT & SVCS - Maintenance & Services			\$15,897.00	\$14,783.00	\$14,783.00	\$1,114.00	8%	\$6,039.73	\$14,621.37	
Location Total: 510 - John Walter Smith Park			\$15,897.00	\$14,783.00	\$14,783.00	\$1,114.00	8%	\$6,039.73	\$14,621.37	
Location: 520 - Showell Park										
MAINT & SVCS - Maintenance & Services										
	6550.060	Building Site Expenses Electricity	4,600.00	4,600.00	4,600.00	0.00	0%	2,117.56	4,528.11	
	6550.200	Building Site Expenses Portalets	3,248.00	3,000.00	3,000.00	248.00	8%	864.00	2,609.80	
	6550.300	Building Site Expenses Trash Removal	2,144.00	1,920.00	1,920.00	224.00	12%	860.96	2,109.00	
	6550.310	Building Site Expenses Water & Sewer	800.00	800.00	800.00	0.00	0%	62.00	248.00	
	6700.350	Other Maint. & Svcs Mosquito Control	355.00	175.00	175.00	180.00	103%	264.94	427.99	
Account Total: MAINT & SVCS - Maintenance & Services			\$11,147.00	\$10,495.00	\$10,495.00	\$652.00	6%	\$4,169.46	\$9,922.90	
Location Total: 520 - Showell Park			\$11,147.00	\$10,495.00	\$10,495.00	\$652.00	6%	\$4,169.46	\$9,922.90	
Location: 530 - Newtown Park										
SUPP & MAT - Supplies & Materials										
	6160.190	Grant Programs LPPI	0.00	0.00	0.00	0.00	N/A	0.00	53,201.78	
Account Total: SUPP & MAT - Supplies & Materials			\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	\$53,201.78	
MAINT & SVCS - Maintenance & Services										
	6550.060	Building Site Expenses Electricity	7,200.00	7,200.00	7,200.00	0.00	0%	3,496.78	6,935.70	
	6550.200	Building Site Expenses Portalets	2,040.00	2,040.00	2,040.00	0.00	0%	864.00	1,988.80	
	6550.242	Building Site Expenses Sewage Pump Monitoring	300.00	278.00	278.00	22.00	8%	150.00	250.00	
	6700.350	Other Maint. & Svcs Mosquito Control	400.00	400.00	400.00	0.00	0%	305.91	336.18	
Account Total: MAINT & SVCS - Maintenance & Services			\$9,940.00	\$9,918.00	\$9,918.00	\$22.00	0%	\$4,816.69	\$9,510.68	
Location Total: 530 - Newtown Park			\$9,940.00	\$9,918.00	\$9,918.00	\$22.00	0%	\$4,816.69	\$62,712.46	
Location: 540 - N Worc Cty Athletic Complex										
SUPP & MAT - Supplies & Materials										
	6160.190	Grant Programs LPPI	0.00	0.00	0.00	0.00	N/A	50,905.00	0.00	
Account Total: SUPP & MAT - Supplies & Materials			\$0.00	\$0.00	\$0.00	\$0.00	0%	\$50,905.00	\$0.00	
MAINT & SVCS - Maintenance & Services										
	6550.060	Building Site Expenses Electricity	5,700.00	5,500.00	5,500.00	200.00	4%	2,659.93	3,356.45	
	6550.200	Building Site Expenses Portalets	5,112.00	5,112.00	5,112.00	0.00	0%	1,935.40	5,048.40	
	6550.242	Building Site Expenses Sewage Pump Monitoring	300.00	278.00	278.00	22.00	8%	150.00	250.00	
	6550.255	Building Site Expenses Stormwater Utility Fee	1,785.00	1,785.00	1,785.00	0.00	0%	743.75	1,817.06	
	6550.280	Building Site Expenses Tipping Fees	100.00	100.00	100.00	0.00	0%	0.00	32.80	
	6550.310	Building Site Expenses Water & Sewer	1,200.00	1,200.00	1,200.00	0.00	0%	478.30	1,147.92	
	6700.350	Other Maint. & Svcs Mosquito Control	325.00	325.00	325.00	0.00	0%	212.27	199.39	
Account Total: MAINT & SVCS - Maintenance & Services			\$14,522.00	\$14,300.00	\$14,300.00	\$222.00	2%	\$6,179.65	\$11,852.02	
Location Total: 540 - N Worc Cty Athletic Complex			\$14,522.00	\$14,300.00	\$14,300.00	\$222.00	2%	\$57,084.65	\$11,852.02	
Location: 590 - Satellite Parks										
SUPP & MAT - Supplies & Materials										
	6160.190	Grant Programs LPPI	0.00	0.00	0.00	0.00	N/A	0.00	2,481.96	
Account Total: SUPP & MAT - Supplies & Materials			\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	\$2,481.96	
MAINT & SVCS - Maintenance & Services										
	6550.060	Building Site Expenses Electricity	1,500.00	1,300.00	1,300.00	200.00	15%	571.69	607.08	
	6550.200	Building Site Expenses Portalets	7,300.00	7,300.00	7,300.00	0.00	0%	3,627.20	8,328.48	
Account Total: MAINT & SVCS - Maintenance & Services			\$8,800.00	\$8,600.00	\$8,600.00	\$200.00	2%	\$4,198.89	\$8,935.56	
Location Total: 590 - Satellite Parks			\$8,800.00	\$8,600.00	\$8,600.00	\$200.00	2%	\$4,198.89	\$11,417.52	
Department Total: 1602 - Parks Department			\$1,757,866.00	\$2,524,327.00	\$2,524,327.00	(\$766,461.00)	-30%	\$1,314,615.20	\$2,660,055.37	

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1602 - Parks Department				
Location 500 - Admin				
Account 6100.080 - Administrative Expense Copier Supplies				
100.1602.500.6100.080	Toner Cartridges for Parks Printer	1.0000	280.00	280.00
	Account 6100.080 - Administrative Expense Copier Supplies Totals	Transactions	1	\$280.00
Account 6100.100 - Administrative Expense Dues, Licenses & Subscriptions				
100.1602.500.6100.100	MPRA Membership	1.0000	300.00	300.00
100.1602.500.6100.100	NRPA Membership	1.0000	250.00	250.00
	Account 6100.100 - Administrative Expense Dues, Licenses & Subscriptions Totals	Transactions	2	\$550.00
Account 6100.190 - Administrative Expense Office Supplies				
100.1602.500.6100.190	Clip boards, Binders, Dividers	1.0000	150.00	150.00
100.1602.500.6100.190	Organizational Materials	1.0000	200.00	200.00
100.1602.500.6100.190	Pencils, pens, highlighters	1.0000	50.00	50.00
	Account 6100.190 - Administrative Expense Office Supplies Totals	Transactions	3	\$400.00
Account 6100.210 - Administrative Expense Paper				
100.1602.500.6100.210	3 Reams of paper	1.0000	25.00	25.00
	Account 6100.210 - Administrative Expense Paper Totals	Transactions	1	\$25.00
Account 6110.090 - Supplies & Equipment Computers & Printers				
100.1602.500.6110.090	Monitor	1.0000	280.00	280.00
	Account 6110.090 - Supplies & Equipment Computers & Printers Totals	Transactions	1	\$280.00
Account 6110.120 - Supplies & Equipment Equipment Rental				
100.1602.500.6110.120	Mini Excavator Rental	1.0000	350.00	350.00
100.1602.500.6110.120	Other Equipment	1.0000	160.00	160.00
100.1602.500.6110.120	Stump Grinder Rental	1.0000	350.00	350.00
100.1602.500.6110.120	Water Rental	1.0000	375.00	375.00
	Account 6110.120 - Supplies & Equipment Equipment Rental Totals	Transactions	4	\$1,235.00
Account 6110.125 - Supplies & Equipment Equipment Maintenance & Repair				
100.1602.500.6110.125	Replacement Parks	1.0000	2,000.00	2,000.00
100.1602.500.6110.125	Small Equipment Supplies, Chains, Oil, Line	1.0000	600.00	600.00
100.1602.500.6110.125	Tractor & Equipment Oil, Filters	1.0000	400.00	400.00
	Account 6110.125 - Supplies & Equipment Equipment Maintenance & Repair Totals	Transactions	3	\$3,000.00
Account 6110.200 - Supplies & Equipment Lawn Equipment & Maintenance				
100.1602.500.6110.200	Batteries	1.0000	200.00	200.00
100.1602.500.6110.200	Blades	1.0000	2,000.00	2,000.00
100.1602.500.6110.200	Oil Filters, Oil	1.0000	1,000.00	1,000.00
100.1602.500.6110.200	Replacement Parts - as needed	1.0000	6,800.00	6,800.00
	Account 6110.200 - Supplies & Equipment Lawn Equipment & Maintenance Totals	Transactions	4	\$10,000.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1602 - Parks Department				
Location 500 - Admin				
Account 6110.245 - Supplies & Equipment Mobile Phones				
100.1602.500.6110.245	Parks Crew Lead Phone	12.0000	50.00	600.00
100.1602.500.6110.245	Parks Superintendent Phone	12.0000	50.00	600.00
	Account 6110.245 - Supplies & Equipment Mobile Phones Totals	Transactions	2	\$1,200.00
Account 6110.340 - Supplies & Equipment Safety Program Equipment				
100.1602.500.6110.340	Bug Spray	1.0000	150.00	150.00
100.1602.500.6110.340	Gloves for all staff	1.0000	300.00	300.00
100.1602.500.6110.340	Sunscreen	1.0000	150.00	150.00
100.1602.500.6110.340	Waders, boots	1.0000	180.00	180.00
	Account 6110.340 - Supplies & Equipment Safety Program Equipment Totals	Transactions	4	\$780.00
Account 6110.380 - Supplies & Equipment Signage				
100.1602.500.6110.380	Various Signs through out Parks	1.0000	2,900.00	2,900.00
	Account 6110.380 - Supplies & Equipment Signage Totals	Transactions	1	\$2,900.00
Account 6110.390 - Supplies & Equipment Small Equipment				
100.1602.500.6110.390	Backpack blower	1.0000	450.00	450.00
100.1602.500.6110.390	Dewalt Batteries	2.0000	250.00	500.00
100.1602.500.6110.390	Impact drivers	1.0000	150.00	150.00
100.1602.500.6110.390	Other Supplies depending on what breaks	1.0000	2,050.00	2,050.00
100.1602.500.6110.390	Weed wacher	1.0000	350.00	350.00
	Account 6110.390 - Supplies & Equipment Small Equipment Totals	Transactions	5	\$3,500.00
Account 6110.420 - Supplies & Equipment Tools & Supplies				
100.1602.500.6110.420	Supplies including screws, nail, etc	1.0000	2,000.00	2,000.00
100.1602.500.6110.420	Various tools depending on needs	1.0000	2,000.00	2,000.00
	Account 6110.420 - Supplies & Equipment Tools & Supplies Totals	Transactions	2	\$4,000.00
Account 6150.050 - Uniforms & Personal Equipment Uniforms				
100.1602.500.6150.050	Bulk Uniforms for All Staff	1.0000	1,000.00	1,000.00
100.1602.500.6150.050	Full Time Employee Uniforms	10.0000	300.00	3,000.00
100.1602.500.6150.050	Part Time Employee Uniforms	1.0000	240.00	240.00
	Account 6150.050 - Uniforms & Personal Equipment Uniforms Totals	Transactions	3	\$4,240.00
Account 6160.225 - Grant Programs POS - Future Park Land Acquis				
100.1602.500.6160.225	Expected land acquisition - 100% reimbursable	1.0000	112,552.00	112,552.00
	Account 6160.225 - Grant Programs POS - Future Park Land Acquis Totals	Transactions	1	\$112,552.00
Account 6160.241 - Grant Programs New Park Development				
100.1602.500.6160.241	Expected Development plus 10% due to 90-10 split	1.0000	371,422.00	371,422.00
	Account 6160.241 - Grant Programs New Park Development Totals	Transactions	1	\$371,422.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1602 - Parks Department				
Location 500 - Admin				
Account 6200.020 - Other Supplies & Materials Materials				
100.1602.500.6200.020	Bases, nets, goals	1.0000	3,200.00	3,200.00
100.1602.500.6200.020	Chemicals	1.0000	4,000.00	4,000.00
100.1602.500.6200.020	Fertilizer for various parks	1.0000	20,000.00	20,000.00
100.1602.500.6200.020	Field Chalk	1.0000	1,200.00	1,200.00
100.1602.500.6200.020	Field Paint	1.0000	3,500.00	3,500.00
100.1602.500.6200.020	Infield Mix	4.0000	1,750.00	7,000.00
100.1602.500.6200.020	Lime	1.0000	4,000.00	4,000.00
100.1602.500.6200.020	Seed	1.0000	3,000.00	3,000.00
100.1602.500.6200.020	Trash Cans	1.0000	1,000.00	1,000.00
100.1602.500.6200.020	Turfce	1.0000	2,000.00	2,000.00
Account 6200.020 - Other Supplies & Materials Materials Totals		Transactions	10	<u>\$48,900.00</u>
Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet				
100.1602.500.6540.020	Fuel for Vehicles, mowers, ect	1.0000	35,900.00	35,900.00
Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet Totals		Transactions	1	<u>\$35,900.00</u>
Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance				
100.1602.500.6540.030	Regular Services	27.0000	90.00	2,430.00
100.1602.500.6540.030	Tire Replacements	3.0000	800.00	2,400.00
100.1602.500.6540.030	Various Repairs as needed	1.0000	3,670.00	3,670.00
Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance Totals		Transactions	3	<u>\$8,500.00</u>
Account 6540.040 - Vehicle Operating Expenses Vehicle Registration				
100.1602.500.6540.040	1 new vehicle registration	1.0000	200.00	200.00
Account 6540.040 - Vehicle Operating Expenses Vehicle Registration Totals		Transactions	1	<u>\$200.00</u>
Account 6540.060 - Vehicle Operating Expenses Vehicle Equipment				
100.1602.500.6540.060	Maryland Coast Decal for vehicles	1.0000	300.00	300.00
Account 6540.060 - Vehicle Operating Expenses Vehicle Equipment Totals		Transactions	1	<u>\$300.00</u>
Account 6550.020 - Building Site Expenses Buildings & Grounds Maintenance				
100.1602.500.6550.020	Tree removal at Showell Park	1.0000	15,000.00	15,000.00
Account 6550.020 - Building Site Expenses Buildings & Grounds Maintenance Totals		Transactions	1	<u>\$15,000.00</u>
Account 6550.050 - Building Site Expenses Custodial Supplies				
100.1602.500.6550.050	Brooms, mops, etc	1.0000	200.00	200.00
100.1602.500.6550.050	Cleaning Chemicals	1.0000	400.00	400.00
100.1602.500.6550.050	Paper Products	1.0000	2,300.00	2,300.00
100.1602.500.6550.050	Trash Bags	1.0000	1,500.00	1,500.00
Account 6550.050 - Building Site Expenses Custodial Supplies Totals		Transactions	4	<u>\$4,400.00</u>

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1602 - Parks Department				
Location 500 - Admin				
Account 6550.081 - Building Site Expenses Fire Extinguishers				
100.1602.500.6550.081	Service fee for 49 extinguishers	1.0000	600.00	600.00
	Account 6550.081 - Building Site Expenses Fire Extinguishers Totals	Transactions	1	\$600.00
Account 6550.090 - Building Site Expenses General Maintenance Repairs				
100.1602.500.6550.090	Irrigation and plumbing repairs	1.0000	7,000.00	7,000.00
100.1602.500.6550.090	Landscape Mulch	1.0000	3,000.00	3,000.00
100.1602.500.6550.090	Lumber	1.0000	2,000.00	2,000.00
100.1602.500.6550.090	Other Building repairs as needed	1.0000	5,000.00	5,000.00
100.1602.500.6550.090	Paint and stain	1.0000	2,000.00	2,000.00
100.1602.500.6550.090	Playground Mulch	1.0000	6,000.00	6,000.00
100.1602.500.6550.090	Top Soil - Sand - Fill Material	1.0000	7,000.00	7,000.00
	Account 6550.090 - Building Site Expenses General Maintenance Repairs Totals	Transactions	7	\$32,000.00
Account 6550.120 - Building Site Expenses Heating Propane				
100.1602.500.6550.120	JWS Shop propane	1.0000	300.00	300.00
	Account 6550.120 - Building Site Expenses Heating Propane Totals	Transactions	1	\$300.00
Account 6550.140 - Building Site Expenses Internet Access				
100.1602.500.6550.140	Berlin Concession Internet Access	1.0000	1,250.00	1,250.00
100.1602.500.6550.140	Showell Concession Internet Access	1.0000	1,250.00	1,250.00
	Account 6550.140 - Building Site Expenses Internet Access Totals	Transactions	2	\$2,500.00
Account 6550.270 - Building Site Expenses Telephone				
100.1602.500.6550.270	Shop Phone	1.0000	324.00	324.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	1	\$324.00
Account 6700.640 - Other Maint. & Svcs Special Events				
100.1602.500.6700.640	Fencing, bases, netting	1.0000	1,700.00	1,700.00
100.1602.500.6700.640	Mount clay	1.0000	1,200.00	1,200.00
100.1602.500.6700.640	Turfce, lining lime, spray paint	1.0000	2,000.00	2,000.00
	Account 6700.640 - Other Maint. & Svcs Special Events Totals	Transactions	3	\$4,900.00
Account 6900.005 - Advertising Bid Advertising				
100.1602.500.6900.005	POS Project Bids	1.0000	500.00	500.00
	Account 6900.005 - Advertising Bid Advertising Totals	Transactions	1	\$500.00
Account 7000.040 - Travel, Training & Expense Continuing Education/Certificati				
100.1602.500.7000.040	NRPA Maintenance Mgmt School Year 1, Wheeling WV	1.0000	2,800.00	2,800.00
100.1602.500.7000.040	Pesticide & Fertilizer Renewals, Salisbury MD	1.0000	910.00	910.00
100.1602.500.7000.040	Wor-Wic Class, Salisbury MD	1.0000	250.00	250.00
	Account 7000.040 - Travel, Training & Expense Continuing Education/Certificati Totals	Transactions	3	\$3,960.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund	100 - General Fund			
Department	1602 - Parks Department			
Location	500 - Admin			
Account	7000.060 - Travel, Training & Expense Educational Training			
100.1602.500.7000.060	MRPA Leadership Institute	1.0000	550.00	550.00
100.1602.500.7000.060	MRPA Workshops	1.0000	400.00	400.00
Account 7000.060 - Travel, Training & Expense Educational Training Totals		Transactions	2	\$950.00
Account	7000.100 - Travel, Training & Expense Meetings/Conferences/Shows			
100.1602.500.7000.100	MRPA Conference - Parks Superintendent Cambridge MD	1.0000	375.00	375.00
100.1602.500.7000.100	MRPA Conference 2 staff members Cambridge MD	2.0000	250.00	500.00
100.1602.500.7000.100	NRPA 2025 Annual Conference Orlando FL Parks Superintendent	1.0000	2,500.00	2,500.00
Account 7000.100 - Travel, Training & Expense Meetings/Conferences/Shows Totals		Transactions	3	\$3,375.00
Account	7000.115 - Travel, Training & Expense Mileage			
100.1602.500.7000.115	Fuel for NRPA Maintenance School	1.0000	150.00	150.00
100.1602.500.7000.115	Ubers, Lyfts	1.0000	250.00	250.00
Account 7000.115 - Travel, Training & Expense Mileage Totals		Transactions	2	\$400.00
Account	9010.010 - Capital Equipment New Vehicles			
100.1602.500.9010.010	1 stand size 2 wheel drive truck	1.0000	45,000.00	45,000.00
Account 9010.010 - Capital Equipment New Vehicles Totals		Transactions	1	\$45,000.00
Account	9010.060 - Capital Equipment Other			
100.1602.500.9010.060	Soccer goal replacement sets	2.0000	4,250.00	8,500.00
Account 9010.060 - Capital Equipment Other Totals		Transactions	1	\$8,500.00
Account	9010.070 - Capital Equipment Heavy Equipment			
100.1602.500.9010.070	Crusting/Sifting Bucket for Tractor	1.0000	2,350.00	2,350.00
100.1602.500.9010.070	Infield machine Toro Field Pro 5040	2.0000	31,775.00	63,550.00
100.1602.500.9010.070	Sod Cutter	1.0000	6,250.00	6,250.00
100.1602.500.9010.070	Tractor Fertilizer Spreader	1.0000	7,095.00	7,095.00
Account 9010.070 - Capital Equipment Heavy Equipment Totals		Transactions	4	\$79,245.00
Location 500 - Admin Totals		Transactions	91	\$812,118.00
Location	510 - John Walter Smith Park			
Account	6550.060 - Building Site Expenses Electricity			
100.1602.510.6550.060	Electric Service	12.0000	650.00	7,800.00
Account 6550.060 - Building Site Expenses Electricity Totals		Transactions	1	\$7,800.00
Account	6550.200 - Building Site Expenses Portalets			
100.1602.510.6550.200	Extra Cleanings	1.0000	600.00	600.00
100.1602.510.6550.200	Portalet by Ball Fields	8.0000	96.00	768.00
100.1602.510.6550.200	Portalet by Playground	8.0000	96.00	768.00
100.1602.510.6550.200	Portalet by Playground	4.0000	86.00	344.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1602 - Parks Department				
Location 510 - John Walter Smith Park				
Account 6550.200 - Building Site Expenses Portalets				
100.1602.510.6550.200	Portalet by Soccer Fields	8.0000	96.00	768.00
	Account 6550.200 - Building Site Expenses Portalets Totals	Transactions	5	\$3,248.00
Account 6550.242 - Building Site Expenses Sewage Pump Monitoring				
100.1602.510.6550.242	Sewage Pump Fee	1.0000	278.00	278.00
	Account 6550.242 - Building Site Expenses Sewage Pump Monitoring Totals	Transactions	1	\$278.00
Account 6550.280 - Building Site Expenses Tipping Fees				
100.1602.510.6550.280	Disposal of large items	1.0000	185.00	185.00
	Account 6550.280 - Building Site Expenses Tipping Fees Totals	Transactions	1	\$185.00
Account 6550.300 - Building Site Expenses Trash Removal				
100.1602.510.6550.300	Extra Dumpings	1.0000	380.00	380.00
100.1602.510.6550.300	Trash Service	12.0000	223.00	2,676.00
	Account 6550.300 - Building Site Expenses Trash Removal Totals	Transactions	2	\$3,056.00
Account 6550.310 - Building Site Expenses Water & Sewer				
100.1602.510.6550.310	Water & Sewer Fees	1.0000	850.00	850.00
	Account 6550.310 - Building Site Expenses Water & Sewer Totals	Transactions	1	\$850.00
Account 6700.350 - Other Maint. & Svcs Mosquito Control				
100.1602.510.6700.350	Mosquito Control Services	1.0000	480.00	480.00
	Account 6700.350 - Other Maint. & Svcs Mosquito Control Totals	Transactions	1	\$480.00
	Location 510 - John Walter Smith Park Totals	Transactions	12	\$15,897.00
Location 520 - Showell Park				
Account 6550.060 - Building Site Expenses Electricity				
100.1602.520.6550.060	Electric Service \$383.33 per month	1.0000	4,600.00	4,600.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$4,600.00
Account 6550.200 - Building Site Expenses Portalets				
100.1602.520.6550.200	Extra Cleanings	1.0000	600.00	600.00
100.1602.520.6550.200	Portalet by Field 1	8.0000	96.00	768.00
100.1602.520.6550.200	Portalet by Field 2	8.0000	96.00	768.00
100.1602.520.6550.200	Portalet by Field 2	4.0000	86.00	344.00
100.1602.520.6550.200	Portalet by Field 3	8.0000	96.00	768.00
	Account 6550.200 - Building Site Expenses Portalets Totals	Transactions	5	\$3,248.00
Account 6550.300 - Building Site Expenses Trash Removal				
100.1602.520.6550.300	Extra Dumpings	1.0000	360.00	360.00
100.1602.520.6550.300	Trash Service	8.0000	223.00	1,784.00
	Account 6550.300 - Building Site Expenses Trash Removal Totals	Transactions	2	\$2,144.00

Expense Budget Transaction Report

1602

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1602 - Parks Department				
Location 520 - Showell Park				
Account 6550.310 - Building Site Expenses Water & Sewer				
100.1602.520.6550.310	Public Water & Sewer Fee	1.0000	800.00	800.00
	Account 6550.310 - Building Site Expenses Water & Sewer Totals	Transactions	1	\$800.00
Account 6700.350 - Other Maint. & Svcs Mosquito Control				
100.1602.520.6700.350	County Mosquito Control Fees	1.0000	355.00	355.00
	Account 6700.350 - Other Maint. & Svcs Mosquito Control Totals	Transactions	1	\$355.00
	Location 520 - Showell Park Totals	Transactions	10	\$11,147.00
Location 530 - Newtown Park				
Account 6550.060 - Building Site Expenses Electricity				
100.1602.530.6550.060	Electric Service	12.0000	600.00	7,200.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$7,200.00
Account 6550.200 - Building Site Expenses Portalets				
100.1602.530.6550.200	Extra Cleanings	1.0000	160.00	160.00
100.1602.530.6550.200	Portalet by Field 4	8.0000	96.00	768.00
100.1602.530.6550.200	Portalet by Field 4	4.0000	86.00	344.00
100.1602.530.6550.200	Portalet by Field 6	8.0000	96.00	768.00
	Account 6550.200 - Building Site Expenses Portalets Totals	Transactions	4	\$2,040.00
Account 6550.242 - Building Site Expenses Sewage Pump Monitoring				
100.1602.530.6550.242	Monitoring Fee	1.0000	300.00	300.00
	Account 6550.242 - Building Site Expenses Sewage Pump Monitoring Totals	Transactions	1	\$300.00
Account 6700.350 - Other Maint. & Svcs Mosquito Control				
100.1602.530.6700.350	County Mosquito Fees	1.0000	400.00	400.00
	Account 6700.350 - Other Maint. & Svcs Mosquito Control Totals	Transactions	1	\$400.00
	Location 530 - Newtown Park Totals	Transactions	7	\$9,940.00
Location 540 - N Worc Cty Athletic Complex				
Account 6550.060 - Building Site Expenses Electricity				
100.1602.540.6550.060	Electric Service \$458 per month	1.0000	5,700.00	5,700.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$5,700.00
Account 6550.200 - Building Site Expenses Portalets				
100.1602.540.6550.200	Extra Cleanings	1.0000	160.00	160.00
100.1602.540.6550.200	Portalet by Field A	8.0000	96.00	768.00
100.1602.540.6550.200	Portalet by Field B	8.0000	96.00	768.00
100.1602.540.6550.200	Portalet by Field D	8.0000	96.00	768.00
100.1602.540.6550.200	Portalet by Main Parking Lot	8.0000	96.00	768.00
100.1602.540.6550.200	Portalet by Main Parking Lot	4.0000	86.00	344.00

Expense Budget Transaction Report

1602

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1602 - Parks Department				
Location 540 - N Worc Cty Athletic Complex				
Account 6550.200 - Building Site Expenses Portalets				
100.1602.540.6550.200	Portalet by Soccer Field	8.0000	96.00	768.00
100.1602.540.6550.200	Portalet by Tee Ball Field	8.0000	96.00	768.00
	Account 6550.200 - Building Site Expenses Portalets Totals	Transactions	8	\$5,112.00
Account 6550.242 - Building Site Expenses Sewage Pump Monitoring				
100.1602.540.6550.242	Monitoring Fee	1.0000	300.00	300.00
	Account 6550.242 - Building Site Expenses Sewage Pump Monitoring Totals	Transactions	1	\$300.00
Account 6550.255 - Building Site Expenses Stormwater Utility Fee				
100.1602.540.6550.255	Yearly Storm Water Utility Fee	1.0000	1,785.00	1,785.00
	Account 6550.255 - Building Site Expenses Stormwater Utility Fee Totals	Transactions	1	\$1,785.00
Account 6550.280 - Building Site Expenses Tipping Fees				
100.1602.540.6550.280	Disposal of large items	1.0000	100.00	100.00
	Account 6550.280 - Building Site Expenses Tipping Fees Totals	Transactions	1	\$100.00
Account 6550.310 - Building Site Expenses Water & Sewer				
100.1602.540.6550.310	Public Water & Sewer Fee	1.0000	1,200.00	1,200.00
	Account 6550.310 - Building Site Expenses Water & Sewer Totals	Transactions	1	\$1,200.00
Account 6700.350 - Other Maint. & Svcs Mosquito Control				
100.1602.540.6700.350	County Mosquito Control Fee	1.0000	325.00	325.00
	Account 6700.350 - Other Maint. & Svcs Mosquito Control Totals	Transactions	1	\$325.00
	Location 540 - N Worc Cty Athletic Complex Totals	Transactions	14	\$14,522.00
Location 590 - Satellite Parks				
Account 6550.060 - Building Site Expenses Electricity				
100.1602.590.6550.060	Electric Service for various parks	1.0000	1,500.00	1,500.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$1,500.00
Account 6550.200 - Building Site Expenses Portalets				
100.1602.590.6550.200	Bishopville	8.0000	96.00	768.00
100.1602.590.6550.200	Bishopville	4.0000	86.00	344.00
100.1602.590.6550.200	Extra Cleanings	1.0000	180.00	180.00
100.1602.590.6550.200	Girdletree	12.0000	86.00	1,032.00
100.1602.590.6550.200	Isle of Wight Entrance	8.0000	96.00	768.00
100.1602.590.6550.200	Isle of Wight Round About	8.0000	96.00	768.00
100.1602.590.6550.200	Isle of Wight Round About	4.0000	86.00	344.00
100.1602.590.6550.200	Newark	12.0000	86.00	1,032.00
100.1602.590.6550.200	Stockton	12.0000	86.00	1,032.00

Expense Budget Transaction Report

1602

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund	100 - General Fund			
Department	1602 - Parks Department			
Location	590 - Satellite Parks			
Account	6550.200 - Building Site Expenses Portalets			
100.1602.590.6550.200	Whaleysville	12.0000	86.00	1,032.00
Account	6550.200 - Building Site Expenses Portalets Totals	Transactions	10	\$7,300.00
Location	590 - Satellite Parks Totals	Transactions	11	\$8,800.00
Department	1602 - Parks Department Totals	Transactions	145	\$872,424.00
Fund	100 - General Fund Totals	Transactions	145	\$872,424.00
	EXPENSES Totals	Transactions	145	\$872,424.00
	Grand Totals	Transactions	145	\$872,424.00

DEPARTMENT BUDGET SUMMARY

Department or Agency:	Parks	Department Number:	1602
Fund: 100	General Fund	Function:	Libraries, Recreation, Parks & Culture

MISSION STATEMENT:

The mission of the Worcester County Department of Recreation & Parks is to provide a variety of quality recreational programs, pristine parks, and facilities to enrich the lives of citizens.

PROGRAM SERVICES: (STATISTICS)

The Parks Department oversees the management and development of 13 county parks, which totals 883 acres of park land. This includes the maintenance, upkeep, and development of the open space, ball fields, equipment, and structures within these parks.
Park planning is handled by this department, which includes sensitive area protection, environmental stewardship, strategic planning, park improvement, land acquisition, etc.
In conjunction with the Department of Natural Resources, the Parks Department manages, distributes, and completes projects using Program Open Space funding, which is awarded to the department each year by the State of Maryland.
The Parks Department provides support to recreation programs by preparing park sites and providing safe, maintained, and lined fields and offering assistance in set-up, break down, and manpower hours during sports tournaments and special events.
The Department is currently overseeing playground replacements, athletic court renovations, field rehabilitation, and park development projects throughout Worcester County.

Statistical Data:

Description of Statistical Data	Actual FY2023	Actual FY2024	Estimate FY2025	Estimate FY2026
Pavillion Rentals	75	87	85	87
Field Rentals (Total # of fields rented and used)	33	800	850	900
Total Tournaments	30	31	35	35
Tiny Mobile Robot (# of fields painted)	N/A	386	461	480

Expenditures:

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Personnel Services	\$ 475,631	\$ 526,924	\$ 835,031	\$ 885,442	6.0%
Supplies & Materials	523,691	1,879,832	1,423,285	565,264	-60.3%
Maintenance & Services	178,158	132,207	148,766	165,730	11.4%
Other Charges	11,278	12,294	11,245	8,685	-22.8%
Capital Outlay	61,230	88,148	106,000	132,745	25.2%
Total	\$ 1,249,988	\$ 2,639,405	\$ 2,524,327	\$ 1,757,866	-30.4%

DEPARTMENT BUDGET SUMMARY					
Department or Agency:	Parks	Department Number:	1602		
Fund: 100	General Fund	Function:	Libraries, Recreation, Parks & Culture		
Staffing (Full Time Equivalent):					
Position Title	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Parks Superintendent	1.0	1.0	1.0	1.0	0%
Parks Crew Leader	2.0	2.0	2.0	2.0	0%
Parks Worker VI	1.0	1.0	1.0	0.0	-100%
Parks Worker V	0.0	3.0	3.0	0.0	-100%
Parks Worker IV	3.0	3.0	3.0	1.0	-67%
Parks Worker III	3.0	0.0	0.0	3.0	100%
Parks Worker II	0.0	0.0	0.0	3.0	100%
Parks Intern	0.0	0.0	0.0	0.1	100%
Parks Worker I	0.9	1.1	1.1	1.5	39%
Total	10.9	11.1	11.1	11.6	5%
Summary of Significant Budget Increase/Decrease					
Description of Increase/Decrease				\$ Increase/Decrease	% Inc/(Dec)
Decrease is a direct result of expected Program Open Space funds, based on FY25 Actuals.				\$ (766,461)	-30%
Contact Information					
Name:	Kelly Rados	Address 1:	6030 Public Landing Rd		
Title:	Recreation & Parks Director	Address 2:			
Email:	krados@co.worcester.md.us	City/State:	Snow Hill, MD		
Telephone:	410-632-2144	Zip Code:	21863		

**WORCESTER COUNTY
PERSONAL COMPUTER FORM
FY2026**

Department/Agency Name: Parks Department

Department No. 100.1602

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

<u>N or R</u>	<u>Description:</u>	<u>Qty:</u>	<u>Cost:</u>	<u>Total:</u>
<u> </u> Mini Computer	<u>MinisForum Mini Dektop</u>	<u>0</u>	<u>\$440</u>	<u>\$0</u>
<u> </u> Laptop**	<u>Dell Latitude w/docking **</u>	<u>0</u>	<u>\$2,100</u>	<u>\$0</u>
<u> </u> ** with docking station				
<u> </u> Laptop only	<u>Laptop w/o docking stn</u>	<u>0</u>	<u>\$1,800</u>	<u>\$0</u>
<u> </u> Desktop w/dual video card	<u>Dell Optiplex ***</u>	<u>0</u>	<u>\$1,370</u>	<u>\$0</u>
<u> </u> ***does not include monitor				
<u> </u> Docking Station	<u>Dell Dock Station Replicator</u>	<u>0</u>	<u>\$300</u>	<u>\$0</u>
<u> </u> 24" Monitor	<u>Single Monitor</u>	<u>0</u>	<u>\$175</u>	<u>\$0</u>
<u>R</u> 32" Monitor	<u>Single Monitor</u>	<u>1</u>	<u>\$280</u>	<u>\$280</u>
<u> </u> Laptop Tote	<u>Laptop Canvas Tote</u>	<u>0</u>	<u>\$20</u>	<u>\$0</u>
<u> </u> Adobe Acrobat	<u>Standard Software</u>	<u>0</u>	<u>\$240</u>	<u>\$0</u>
TOTAL TO KEY TO ACCOUNT 6110.090				<u>\$280</u>

Contact Susan McMichen with questions regarding personal computer requests at extension 1508 or email

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

Reason:

Computer # (i.e. WCIT0001):

Parks Superintendent needs a larger screen for computer work.

WCRC9008M

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

**WORCESTER COUNTY
CAPITAL EQUIPMENT REQUEST
FY 2026**

Department/Agency Name: Parks Dept

Department No. 100.1602.500

Priority Number	Account Number	Item	Estimated Cost	New or Replacement	Justification or Explanation
1	9010.010	Standard Size 2WD Truck	\$ 45,000	Replacement	Replacement vehicle for a 2005 Cheverolet Colorado that is in overall poor shape. Fleet rating is 7 out of 20.
2	9010.070	Toro Infield Pro 5040	\$ 31,775	Replacement	The John Deere field unit is 20+ years old and continues to have reliability issues. With the increased amount of baseball/softball tournaments, reliable equipment is essential.
3	9010.070	Toro Infield Pro 5040	\$ 31,775	Replacement	The John Deere field unit is 20+ years old and continues to have reliability issues. With the increased amount of baseball/softball tournaments, reliable equipment is essential.
4	9010.070	72" Crusting Bucket attachment for Tractor	\$ 2,350	New	We need the ability to sift rocks and seaweed out of the sand at Public Landing. This attachment will accomplish this task while saving sand and reducing amount of phone call complaints.
5	9010.070	3 pt hitch Tractor Spreader (Vicon or Lely)	\$ 7,095	New	Parks need a spreader that is dedicated to making turf only applications. Old spreader will continue to be used for salt applications during the winter months.
6	9010.070	Bobcat SC12 Sodcutter	\$ 6,250	New	We need the ability to easily fix bermuda playing fields throughout the growing season. This unit will allow us to use the outside perimeter of the bermuda grass multipurpose fields to replace needed areas on the playing surface without purchasing sod.
7	9010.060	Soccer Goal Replacement	\$ 8,500	Replacement	Funding needed to replace 2 sets of soccer goals at JWS that have reached their usable life.
TOTAL REQUEST			\$ 132,745		

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

Worcester County
Vehicle Request Form
FY 2026

Department/Agency Name: Parks Department
 Department No. 100.1602

#	New key (N) or Replacement key (R)	VEHICLE TO BE REPLACED							VEHICLE REQUEST			
		Serial Number	Model Year	Make of Vehicle	Model of Vehicle	Actual Odometer Reading Jan. 2025	Estimated Odometer Reading 6/30/2025	Estimated Annual Maintenance & Repair	Vehicle Replacement Type	Vehicle Replacement Size	Estimated Vehicle Purchase Price *	What is the proposed use and does this vehicle require a radio, laptop or tablet dock?
1.	Replacement	1GCCS146058230304	2005	Chevrolet	Colorado	77,768	77,800	\$2,000	Regular Cab	1/2 Ton	\$45,000	This vehicle will be used within the parks network and would be based at JWS.
2.												
3.												
4.												
5.												
6.												
7.												
8.												
Total this page								\$2,000			\$45,000	

Notes:

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

Worcester Cnty	Completed By:	Darcy Billetdeaux		Date: 12/26/2024		
Subsidiary	Vehicle Identification #	Make	Year	Model	Mileage	
Parks & Recreation	1FTMF1CB5MKD80322	Ford	2021	F150 Pickup Truck	73,861	Jacob Stephens
Parks & Recreation	1FTMF1CB8NKD83717	Ford	2022	F150 Pickup Truck	53,863	Ryan Blevins
Parks & Recreation	3C6JR6DG2HG645865	Dodge	2017	Ram 1500 Pickup Truck	84,961	Bill Furman
Parks & Recreation	1GCCS148058230304	Chevrolet	2005	Colorado Pickup Truck	77,768	Tammy Dryden
Parks & Recreation	3C6JR6DGXKG527182	Dodge	2019	Ram 1500 Pickup Truck	52,725	John Northeimer
Parks & Recreation	3C6JR6DG0KG535890	Dodge	2019	Ram 1500 Pickup Truck	40,416	Steven Byrd
Parks & Recreation	1FTRF1228FC27496	Ford	2008	F150 Pickup Truck	70,850	Toney Sullivan
Parks & Recreation	1FTBF2B68NEF31347	Ford	2023	F250 Pickup Truck	11,582	Chaz Singer
Parks & Recreation	3C6JR6DGXPG647698	Dodge	2023	Ram 1500 Pickup Truck	11,974	Darcy Billetdeaux
Parks & Recreation	1FTMF1KP6RKE60829	Ford	2024	F150 Pickup Truck	3,474	Billy Allman
Parks & Recreation	1GBJC34D67E162470	Chevrolet	2007	C 3500 Dump Truck	82,693	Parks Staff
Parks & Recreation	1K9FS2124AD057495	Unknown	2010	Trailer		Parks Staff
Parks & Recreation	10HHTR18941000006	Unknown	2004	Trailer		Parks Staff
Parks & Recreation	1K9FS1010PD05757	Unknown	1993	Trailer		Parks Staff
Parks & Recreation	1B9D017233G657425	Unknown	2003	Trailer		Parks Staff
Parks & Recreation	7FNUS1Z14K1016269	Unknown	2019	Trailer		Parks Staff
				Average Mileage *	51,288	
				Usable Vehicles *	11	
*If a vehicle is not usable, do not key in mileage, or it will skew the average and count.						

VEHICLE RATING INSPECTION

Rating	Miles	Age	Est. Repairs	Body	Inspection Date
5	Under 75,000	5 years or newer	\$200 or less	Excellent	12/26/2024
4	75,001 - 100,000	6-9 years	\$500 or less	Minor Scratches	Department PARKS
3	100,001-125,000	10-12 years	\$1000 or less	Small Dents / Scratches	Mileage 77,768
2	125,001 - 150,000	13-15 years	\$1500 or less	Larger Dents / Peeling paint	
1	150,001 or over	16+, Replace	\$2000 or less	Major body damage / Peeling paint / Rust	

Vehicle Information:

Serial: 1GCCS146058230304

Year: 2005

Make: CHEVROLET

KBB Value: \$2,100.00

Model: COLORADO 2WD

Overall Rating: 7 out of 20

Repairs Needed: BODY WORK, EVERY PANEL IS DENTED OR IN NEED OF PAINT. ROCKERS HAVE HOLES ON BOTH SIDES. CAB CORNER MOUNTS ON BOTH SIDES ARE RUSTING AWAY FROM THE FRAME. INTERIOR IS DIRTY. SEATS TORN. WILL NEED 2 TIRES REPLACED.

1603 LIBRARY DEPARTMENT				
Department Revenue and Expenditure Summary				
Revenues:				
Revenue Category	Adopted Budget FY2025	Budget Requested FY2026	\$ Variance	% Variance
Charges for Services	\$ 12,850	\$ 20,850	\$ 8,000	62%
Federal Grants/Revenues	\$ -	\$ -	\$ -	0%
State Grants/Revenues	\$ 277,150	\$ 282,600	\$ 5,450	2%
Total	\$ 290,000	\$ 303,450	\$ 13,450	5%
Expenditures:				
Expenditure Category	Adopted Budget FY2025	Budget Request FY2026	\$ Variance	% Variance
Personnel Services	\$ 3,470,934	\$ 3,870,867	\$ 399,933	12%
Supplies & Materials	469,975	509,750	\$ 39,775	8%
Maintenance & Services	334,507	381,312	\$ 46,805	14%
Other Charges	11,000	11,800	\$ 800	7%
Capital Outlay	0	32,000	\$ 32,000	100%
Total	\$ 4,286,416	\$ 4,805,729	\$ 519,313	12%
			\$ Increase in Exp over Rev	% Inc/(Dec)
Budget variance: Revenue increase in Library use charges, and State Library Aid. Expenditure increase requested for personnel, software and capital.			\$ 505,863	12%

Revenues			1603 Library Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund										
REVENUES										
Department: 1603 - Libraries										
Location: 200 - Administration										
<i>CHG SVC - Charges for Services</i>										
	5075	Library Use Charges	20,000.00	12,000.00	12,000.00	8,000.00	67%	12,012.00	22,689.00	Increase based on prior year actuals.
	5076	Library Erate Reimbursement	850.00	850.00	850.00	0.00	0%	0.00	6,863.00	
<i>Account Classification Total: CHG SVC - Charges for Services</i>			\$20,850.00	\$12,850.00	\$12,850.00	\$8,000.00	62%	\$12,012.00	\$29,552.00	
<i>INTGOV ST - Intergovernmental - State Revenues</i>										
	5530	Eastern Shore Library Grant	80,000.00	80,000.00	80,000.00	0.00	0%	21,561.00	80,000.00	
	5640	State Library Aid	202,600.00	197,150.00	197,150.00	5,450.00	3%	98,575.00	190,213.00	Increase based on trend.
<i>Account Total: INTGOV ST - Intergovernmental - State Revenues</i>			\$282,600.00	\$277,150.00	\$277,150.00	\$5,450.00	2%	\$120,136.00	\$270,213.00	
Location Total: 200 - Administration			\$303,450.00	\$290,000.00	\$290,000.00	\$13,450.00	5%	\$132,148.00	\$299,765.00	
Department Total: 1603 - Libraries			\$303,450.00	\$290,000.00	\$290,000.00	\$13,450.00	5%	\$132,148.00	\$299,765.00	

Expenditures			1603 Library Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund										
EXPENSES										
Department: 1603 - Libraries										
Location: 200 - Administration										
PERS SVCS - Personnel Services										
	6000.100	Personnel Services Salaries	2,626,215.00	2,357,837.00	2,357,837.00	268,378.00	11%	1,119,973.73	2,238,456.94	Personnel Requests
	6000.400	Personnel Services Overtime Pay	2,000.00	2,000.00	2,000.00	0.00	0%	0.00	0.00	
	6010.020	Benefits Contingency	1,032.00	1,032.00	1,032.00	0.00	0%	0.00	0.00	
	6010.025	Benefits Deferred Comp Match	19,000.00	19,000.00	19,000.00	0.00	0%	0.00	0.00	
	6010.030	Benefits Hospitalization Insurance	443,444.00	405,042.00	405,042.00	38,402.00	9%	200,995.21	0.00	
	6010.050	Benefits Retirement	348,761.00	282,233.00	282,233.00	66,528.00	24%	0.00	0.00	
	6010.060	Benefits Social Security Taxes	200,907.00	180,224.00	180,224.00	20,683.00	11%	81,667.25	0.00	
	6010.070	Benefits Unemployment Insurance	1,030.00	1,032.00	1,032.00	(2.00)	0%	0.00	0.00	
	6010.090	Benefits Workmans Compensation Ins	51,657.00	35,839.00	35,839.00	15,818.00	44%	31,422.00	0.00	
	6010.120	Benefits Long Term Disability	3,869.00	3,870.00	3,870.00	(1.00)	0%	0.00	0.00	
	6010.130	Benefits Life Insurance	4,385.00	4,386.00	4,386.00	(1.00)	0%	0.00	0.00	
	6010.140	Benefits FSA & PSA Admin and EAP Program	4,746.00	4,747.00	4,747.00	(1.00)	0%	816.47	0.00	
	6010.150	Benefits Retirement Administration Fee	4,953.00	4,953.00	4,953.00	0.00	0%	1,071.95	0.00	
	6010.900	Benefits OPEB contribution	158,868.00	168,739.00	168,739.00	(9,871.00)	-6%	84,369.50	0.00	
Account Total: PERS SVCS - Personnel Services			\$3,870,867.00	\$3,470,934.00	\$3,470,934.00	\$399,933.00	12%	\$1,520,316.11	\$2,238,456.94	
SUPP & MAT - Supplies & Materials										
	6100.100	Administrative Expense Dues, Licenses & Subscriptions	1,600.00	1,600.00	1,600.00	0.00	0%	1,242.00	1,218.00	
	6100.190	Administrative Expense Office Supplies	18,000.00	18,000.00	18,000.00	0.00	0%	2,510.79	14,271.41	
	6100.210	Administrative Expense Paper	3,000.00	3,000.00	3,000.00	0.00	0%	1,232.21	2,699.39	
	6100.230	Administrative Expense Postage & Freight	4,500.00	4,500.00	4,500.00	0.00	0%	708.16	1,548.59	
	6110.090	Supplies & Equipment Computers & Printers	25,950.00	20,400.00	20,400.00	5,550.00	27%	72.97	17,700.00	anticipating new computers for Pocomoke and Berlin branches
	6110.125	Supplies & Equipment Equipment Maintenance & Repair	3,000.00	3,000.00	3,000.00	0.00	0%	0.00	0.00	
	6110.210	Supplies & Equipment Library AV-Multimedia	81,000.00	78,000.00	78,000.00	3,000.00	4%	25,662.21	73,672.37	cost of audio books and DVDs are increasing
	6110.230	Supplies & Equipment Library Books	204,000.00	186,000.00	186,000.00	18,000.00	10%	58,158.84	170,379.33	increase - rising costs of materials & extra funds to support the new Pocomoke library
	6110.240	Supplies & Equipment Library Periodicals	32,000.00	28,000.00	28,000.00	4,000.00	14%	26,844.67	26,945.96	The cost of newspapers and magazines continue to increase
	6110.245	Supplies & Equipment Mobile Phones	1,550.00	1,425.00	1,425.00	125.00	9%	678.42	1,342.99	
	6110.270	Supplies & Equipment Office Equipment Repairs	500.00	500.00	500.00	0.00	0%	250.00	0.00	
	6110.280	Supplies & Equipment Office Furniture	5,100.00	5,100.00	5,100.00	0.00	0%	1,333.98	5,300.00	
	6110.310	Supplies & Equipment Promotional Materials	5,000.00	0.00	0.00	5,000.00	N/A	0.00	0.00	New request for marketing which is a high priority in our next strategic plan. Feedback from a public survey launched Summer 2024 & public input sessions in Fall 2024, indicated the library needs to better market svcs.
	6130.010	Equipment Maintenance Copier Lease	24,300.00	24,300.00	24,300.00	0.00	0%	11,628.05	21,963.39	

Expenditures			1603 Library Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
	6130.030	Equipment Maintenance Library Shared Computer System	7,150.00	7,150.00	7,150.00	0.00	0%	0.00	0.00	
	6130.070	Equipment Maintenance Software Maintenance Agreements	9,500.00	9,000.00	9,000.00	500.00	6%	9,106.68	13,229.68	
	6160.095	Grant Programs Library - Miscellaneous	0.00	0.00	0.00	0.00	N/A	1,425.00	18,400.00	
	6160.120	Grant Programs Library Srv Enhancement - ESRL	80,000.00	80,000.00	80,000.00	0.00	0%	38,955.14	80,000.00	
	6170.040	Program Expense Library Programs	3,600.00	0.00	0.00	3,600.00	N/A	0.00	0.00	New request - typically we rely on grant funding for programming, this would supplement programs offered by the mobile vehicle; visiting 22-25 organizations monthly from childcare centers to long term care facilities.
Account Total: SUPP & MAT - Supplies & Materials			\$509,750.00	\$469,975.00	\$469,975.00	\$39,775.00	8%	\$179,809.12	\$448,671.11	
MAINT & SVCS - Maintenance & Services										
	6510.085	Legal Services Other Legal Expenses	1,500.00	1,500.00	1,500.00	0.00	0%	96.56	0.00	
	6530.060	Consulting Services Design Fees	12,000.00	0.00	0.00	12,000.00	N/A	0.00	0.00	This project was identified as part of library's public survey - website is out dated, could be easier to navigate.
	6540.020	Vehicle Operating Expenses Fuel - WC Fleet	4,250.00	4,250.00	4,250.00	0.00	0%	1,234.11	2,340.82	
	6540.040	Vehicle Operating Expenses Vehicle Registration	0.00	0.00	0.00	0.00	N/A	0.00	100.00	
	6540.045	Vehicle Operating Expenses Vehicle Repairs Outside	0.00	0.00	0.00	0.00	N/A	84.62	312.30	
	6900.025	Advertising Legal Advertisements	0.00	0.00	0.00	0.00	N/A	0.00	51.00	
Account Total: MAINT & SVCS - Maintenance & Services			\$17,750.00	\$5,750.00	\$5,750.00	\$12,000.00	209%	\$1,415.29	\$2,804.12	
OTHR CHGS - Other Charges										
	7000.100	Travel, Training & Expense Meetings/Conferences/Shows	8,800.00	8,800.00	8,800.00	0.00	0%	1,403.93	3,546.63	
	7170.100	Benefits & Insurance Property & Liability Insurance	3,000.00	2,200.00	2,200.00	800.00	36%	411.65	225.00	
Account Total: OTHR CHGS - Other Charges			\$11,800.00	\$11,000.00	\$11,000.00	\$800.00	7%	\$1,815.58	\$3,771.63	
ENCUMBRANCES - Encumbrances										
	7180	Encumbrance Expense	0.00	0.00	0.00	0.00	N/A	0.00	37,353.00	
Account Total: ENCUMBRANCES - Encumbrances			\$0.00	\$0.00	\$0.00	\$0.00	0%	\$0.00	\$37,353.00	
Location Total: 200 - Administration			\$4,410,167.00	\$3,957,659.00	\$3,957,659.00	\$452,508.00	11%	\$1,703,356.10	\$2,731,056.80	
Location: 300 - Snow Hill Branch										
MAINT & SVCS - Maintenance & Services										
	6550.005	Building Site Expenses Automatic Doors	447.00	447.00	447.00	0.00	0%	0.00	0.00	
	6550.030	Building Site Expenses Carpet/VCT Cleaning	2,500.00	2,500.00	2,500.00	0.00	0%	0.00	1,451.59	
	6550.040	Building Site Expenses Cleaning Contract	15,525.00	0.00	0.00	15,525.00	N/A	0.00	180.00	Funding for cleaning contract will be offset elimination of custodian
	6550.050	Building Site Expenses Custodial Supplies	2,100.00	1,500.00	1,500.00	600.00	40%	417.80	1,197.27	
	6550.060	Building Site Expenses Electricity	15,000.00	15,000.00	15,000.00	0.00	0%	7,074.91	14,349.26	
	6550.080	Building Site Expenses Fire Alarm Testing	500.00	500.00	500.00	0.00	0%	0.00	351.67	
	6550.081	Building Site Expenses Fire Extinguishers	150.00	150.00	150.00	0.00	0%	0.00	31.50	

Expenditures			1603 Library Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
	6550.090	Building Site Expenses General Maintenance Repairs	7,000.00	7,000.00	7,000.00	0.00	0%	1,400.17	6,291.57	
	6550.120	Building Site Expenses Heating Propane	7,500.00	7,500.00	7,500.00	0.00	0%	1,545.97	6,902.25	
	6550.124	Building Site Expenses HVAC Loop Water Treatment	1,000.00	1,000.00	1,000.00	0.00	0%	173.99	695.96	
	6550.125	Building Site Expenses HVAC Repairs/Replacement	500.00	500.00	500.00	0.00	0%	0.00	0.00	
	6550.180	Building Site Expenses Pest Control/Termite Insp	400.00	400.00	400.00	0.00	0%	217.00	340.80	
	6550.220	Building Site Expenses Security Alarm Monitoring	1,000.00	1,000.00	1,000.00	0.00	0%	318.00	618.00	
	6550.270	Building Site Expenses Telephone	2,800.00	2,800.00	2,800.00	0.00	0%	1,366.92	3,050.20	
	6550.280	Building Site Expenses Tipping Fees	400.00	400.00	400.00	0.00	0%	0.00	41.25	
	6550.300	Building Site Expenses Trash Removal	1,500.00	1,500.00	1,500.00	0.00	0%	406.00	1,298.00	
	6550.310	Building Site Expenses Water & Sewer	4,000.00	4,000.00	4,000.00	0.00	0%	1,916.98	3,588.94	
Account Total: MAINT & SVCS - Maintenance & Services			\$62,322.00	\$46,197.00	\$46,197.00	\$16,125.00	35%	\$14,837.74	\$40,388.26	
Location Total: 300 - Snow Hill Branch			\$62,322.00	\$46,197.00	\$46,197.00	\$16,125.00	35%	\$14,837.74	\$40,388.26	
Location: 310 - Pocomoke Branch										
MAINT & SVCS - Maintenance & Services										
	6550.005	Building Site Expenses Automatic Doors	447.00	447.00	447.00	0.00	0%	0.00	0.00	
	6550.030	Building Site Expenses Carpet/VCT Cleaning	0.00	1,000.00	1,000.00	(1,000.00)	-100%	0.00	724.40	removed carpet cleaning due to temp location and move into new building
	6550.040	Building Site Expenses Cleaning Contract	9,300.00	9,300.00	9,300.00	0.00	0%	5,241.60	8,853.02	
	6550.050	Building Site Expenses Custodial Supplies	1,400.00	800.00	800.00	600.00	75%	382.34	621.72	
	6550.060	Building Site Expenses Electricity	2,500.00	10,000.00	10,000.00	(7,500.00)	-75%	4,489.34	9,377.45	reduced electricity costs, anticipate being in the new building March 2026 (4 months of the fiscal year)
	6550.080	Building Site Expenses Fire Alarm Testing	300.00	300.00	300.00	0.00	0%	0.00	326.67	
	6550.081	Building Site Expenses Fire Extinguishers	50.00	50.00	50.00	0.00	0%	0.00	17.50	
	6550.090	Building Site Expenses General Maintenance Repairs	500.00	5,000.00	5,000.00	(4,500.00)	-90%	661.31	3,823.49	New building, do not anticipate needing maintenance repair
	6550.110	Building Site Expenses Heating Fuel Oil	0.00	5,000.00	5,000.00	(5,000.00)	-100%	588.10	3,601.94	Building will no longer use heating fuel
	6550.120	Building Site Expenses Heating Propane	400.00	0.00	0.00	400.00	N/A	0.00	0.00	
	6550.124	Building Site Expenses HVAC Loop Water Treatment	300.00	600.00	600.00	(300.00)	-50%	130.49	521.96	anticipate being in the new building March 2026 (4 months expenses)
	6550.170	Building Site Expenses Office Rent/Lease	32,505.00	0.00	0.00	32,505.00	N/A	20,502.00	0.00	Estimated rent expenses through Winter 2026.
	6550.180	Building Site Expenses Pest Control/Termite Insp	400.00	400.00	400.00	0.00	0%	217.00	340.80	
	6550.220	Building Site Expenses Security Alarm Monitoring	400.00	1,200.00	1,200.00	(800.00)	-67%	51.00	204.00	
	6550.270	Building Site Expenses Telephone	3,500.00	3,000.00	3,000.00	500.00	17%	1,075.82	2,550.22	
	6550.280	Building Site Expenses Tipping Fees	400.00	400.00	400.00	0.00	0%	0.00	20.00	
	6550.300	Building Site Expenses Trash Removal	50.00	50.00	50.00	0.00	0%	0.00	0.00	
	6550.310	Building Site Expenses Water & Sewer	500.00	500.00	500.00	0.00	0%	2.81	33.82	
	6700.250	Other Maint. & Svcs Internet Service	0.00	0.00	0.00	0.00	N/A	394.90	0.00	
Account Total: MAINT & SVCS - Maintenance & Services			\$52,952.00	\$38,047.00	\$38,047.00	\$14,905.00	39%	\$33,736.71	\$31,016.99	
Location Total: 310 - Pocomoke Branch			\$52,952.00	\$38,047.00	\$38,047.00	\$14,905.00	39%	\$33,736.71	\$31,016.99	

Expenditures			1603 Library Budget Requested							
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments	
Location: 320 - Berlin Branch										
<i>MAINT & SVCS - Maintenance & Services</i>										
6550.030	Building Site Expenses Carpet/VCT Cleaning	1,500.00	1,500.00	1,500.00	0.00	0%	0.00	711.20		
6550.040	Building Site Expenses Cleaning Contract	15,525.00	15,100.00	15,100.00	425.00	3%	6,178.56	14,363.98		
6550.050	Building Site Expenses Custodial Supplies	2,400.00	1,800.00	1,800.00	600.00	33%	615.65	1,091.87		
6550.060	Building Site Expenses Electricity	10,000.00	10,000.00	10,000.00	0.00	0%	3,000.65	6,287.33		
6550.070	Building Site Expenses Elevator Testing	3,000.00	3,000.00	3,000.00	0.00	0%	1,330.00	2,862.00		
6550.080	Building Site Expenses Fire Alarm Testing	600.00	600.00	600.00	0.00	0%	0.00	401.67		
6550.081	Building Site Expenses Fire Extinguishers	50.00	50.00	50.00	0.00	0%	0.00	28.00		
6550.090	Building Site Expenses General Maintenance Repairs	7,500.00	7,500.00	7,500.00	0.00	0%	1,088.12	6,994.22		
6550.124	Building Site Expenses HVAC Loop Water Treatment	1,200.00	1,200.00	1,200.00	0.00	0%	130.49	521.96		
6550.180	Building Site Expenses Pest Control/Termite Insp	400.00	400.00	400.00	0.00	0%	142.00	340.80		
6550.220	Building Site Expenses Security Alarm Monitoring	1,200.00	1,200.00	1,200.00	0.00	0%	699.00	623.00		
6550.250	Building Site Expenses Sprinkler Testing	1,800.00	1,800.00	1,800.00	0.00	0%	500.00	990.00		
6550.270	Building Site Expenses Telephone	5,000.00	5,000.00	5,000.00	0.00	0%	1,866.27	4,704.28		
6550.280	Building Site Expenses Tipping Fees	400.00	400.00	400.00	0.00	0%	0.00	10.40		
6550.300	Building Site Expenses Trash Removal	600.00	600.00	600.00	0.00	0%	300.00	395.00		
6550.310	Building Site Expenses Water & Sewer	3,000.00	3,000.00	3,000.00	0.00	0%	615.15	1,600.79		
<i>Account Total: MAINT & SVCS - Maintenance & Services</i>		\$54,175.00	\$53,150.00	\$53,150.00	\$1,025.00	2%	\$16,465.89	\$41,926.50		
Location Total: 320 - Berlin Branch		\$54,175.00	\$53,150.00	\$53,150.00	\$1,025.00	2%	\$16,465.89	\$41,926.50		
Location: 325 - Ocean Pines Branch										
<i>MAINT & SVCS - Maintenance & Services</i>										
6550.005	Building Site Expenses Automatic Doors	638.00	638.00	638.00	0.00	0%	0.00	0.00		
6550.030	Building Site Expenses Carpet/VCT Cleaning	2,500.00	2,500.00	2,500.00	0.00	0%	0.00	2,358.46		
6550.040	Building Site Expenses Cleaning Contract	17,100.00	16,600.00	16,600.00	500.00	3%	6,783.36	15,769.65		
6550.050	Building Site Expenses Custodial Supplies	2,400.00	1,800.00	1,800.00	600.00	33%	1,181.06	1,666.75		
6550.060	Building Site Expenses Electricity	37,000.00	37,000.00	37,000.00	0.00	0%	15,404.00	30,973.00		
6550.080	Building Site Expenses Fire Alarm Testing	1,000.00	1,000.00	1,000.00	0.00	0%	0.00	0.00		
6550.081	Building Site Expenses Fire Extinguishers	50.00	50.00	50.00	0.00	0%	0.00	42.00		
6550.090	Building Site Expenses General Maintenance Repairs	10,000.00	10,000.00	10,000.00	0.00	0%	3,856.36	6,219.40		
6550.120	Building Site Expenses Heating Propane	16,000.00	16,000.00	16,000.00	0.00	0%	2,554.54	10,817.11		
6550.124	Building Site Expenses HVAC Loop Water Treatment	1,000.00	1,000.00	1,000.00	0.00	0%	130.49	521.96		
6550.125	Building Site Expenses HVAC Repairs/Replacement	2,000.00	2,000.00	2,000.00	0.00	0%	0.00	0.00		
6550.180	Building Site Expenses Pest Control/Termite Insp	400.00	400.00	400.00	0.00	0%	142.00	340.80		

Expenditures			1603 Library Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
	6550.220	Building Site Expenses Security Alarm Monitoring	1,000.00	1,000.00	1,000.00	0.00	0%	204.00	408.00	
	6550.250	Building Site Expenses Sprinkler Testing	1,800.00	1,800.00	1,800.00	0.00	0%	910.00	1,660.00	
	6550.270	Building Site Expenses Telephone	4,000.00	4,000.00	4,000.00	0.00	0%	1,690.93	3,943.52	
	6550.280	Building Site Expenses Tipping Fees	400.00	400.00	400.00	0.00	0%	0.00	75.80	
	6550.300	Building Site Expenses Trash Removal	2,300.00	2,300.00	2,300.00	0.00	0%	758.08	2,024.00	
	6550.310	Building Site Expenses Water & Sewer	3,500.00	3,500.00	3,500.00	0.00	0%	776.97	2,844.10	
Account Total: MAINT & SVCS - Maintenance & Services			\$103,088.00	\$101,988.00	\$101,988.00	\$1,100.00	1%	\$34,391.79	\$79,664.55	
Location Total: 325 - Ocean Pines Branch			\$103,088.00	\$101,988.00	\$101,988.00	\$1,100.00	1%	\$34,391.79	\$79,664.55	
Location: 335 - Ocean City 100th St. Branch										
MAINT & SVCS - Maintenance & Services										
	6550.005	Building Site Expenses Automatic Doors	575.00	575.00	575.00	0.00	0%	0.00	0.00	
	6550.030	Building Site Expenses Carpet/VCT Cleaning	1,600.00	1,600.00	1,600.00	0.00	0%	0.00	989.90	
	6550.040	Building Site Expenses Cleaning Contract	13,650.00	13,300.00	13,300.00	350.00	3%	5,426.56	12,615.57	
	6550.050	Building Site Expenses Custodial Supplies	2,400.00	1,800.00	1,800.00	600.00	33%	554.92	793.26	
	6550.060	Building Site Expenses Electricity	40,000.00	40,000.00	40,000.00	0.00	0%	12,154.14	35,957.01	
	6550.070	Building Site Expenses Elevator Testing	4,000.00	4,000.00	4,000.00	0.00	0%	1,886.01	4,015.05	
	6550.080	Building Site Expenses Fire Alarm Testing	450.00	450.00	450.00	0.00	0%	160.71	759.43	
	6550.081	Building Site Expenses Fire Extinguishers	50.00	50.00	50.00	0.00	0%	0.00	28.00	
	6550.090	Building Site Expenses General Maintenance Repairs	10,000.00	10,000.00	10,000.00	0.00	0%	1,550.81	5,417.62	
	6550.124	Building Site Expenses HVAC Loop Water Treatment	800.00	800.00	800.00	0.00	0%	130.49	521.96	
	6550.125	Building Site Expenses HVAC Repairs/Replacement	2,000.00	2,000.00	2,000.00	0.00	0%	0.00	0.00	
	6550.140	Building Site Expenses Internet Access	2,500.00	1,800.00	1,800.00	700.00	39%	1,152.75	1,642.80	
	6550.180	Building Site Expenses Pest Control/Termite Insp	400.00	400.00	400.00	0.00	0%	217.00	340.80	
	6550.220	Building Site Expenses Security Alarm Monitoring	1,500.00	1,500.00	1,500.00	0.00	0%	536.50	708.00	
	6550.242	Building Site Expenses Sewage Pump Monitoring	300.00	300.00	300.00	0.00	0%	0.00	0.00	
	6550.250	Building Site Expenses Sprinkler Testing	1,800.00	1,800.00	1,800.00	0.00	0%	510.00	1,530.00	
	6550.270	Building Site Expenses Telephone	4,000.00	4,000.00	4,000.00	0.00	0%	1,618.83	3,622.94	
	6550.280	Building Site Expenses Tipping Fees	400.00	400.00	400.00	0.00	0%	0.00	73.00	
	6550.300	Building Site Expenses Trash Removal	100.00	100.00	100.00	0.00	0%	0.00	0.00	
	6550.310	Building Site Expenses Water & Sewer	4,500.00	4,500.00	4,500.00	0.00	0%	2,151.80	4,057.14	
Account Total: MAINT & SVCS - Maintenance & Services			\$91,025.00	\$89,375.00	\$89,375.00	\$1,650.00	2%	\$28,050.52	\$73,072.48	
CAP EQ - Capital Equipment										
	9010.100	Capital Equipment Furniture & Fixtures	32,000.00	0.00	0.00	32,000.00	N/A	0.00	0.00	Current sign is not working on one side & original sign from 2008. Software is out of date.
Account Total: CAP EQ - Capital Equipment			\$32,000.00	\$0.00	\$0.00	\$32,000.00		\$0.00	\$0.00	
Location Total: 335 - Ocean City 100th St. Branch			\$123,025.00	\$89,375.00	\$89,375.00	\$33,650.00	38%	\$28,050.52	\$73,072.48	
Department Total: 1603 - Libraries			\$4,805,729.00	\$4,286,416.00	\$4,286,416.00	\$519,313.00	12%	\$1,830,838.75	\$2,997,125.58	

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1603 - Libraries				
Location 200 - Administration				
Account 6100.100 - Administrative Expense Dues, Licenses & Subscriptions				
100.1603.200.6100.100	MD Assoc. of Public Library Administrator dues	1.0000	1,600.00	1,600.00
	Account 6100.100 - Administrative Expense Dues, Licenses & Subscriptions Totals	Transactions	1	\$1,600.00
Account 6100.190 - Administrative Expense Office Supplies				
100.1603.200.6100.190	office supplies for all 5 branches and tech office	6.0000	3,000.00	18,000.00
	Account 6100.190 - Administrative Expense Office Supplies Totals	Transactions	1	\$18,000.00
Account 6100.210 - Administrative Expense Paper				
100.1603.200.6100.210	paper for 5 branches and Tech office	6.0000	500.00	3,000.00
	Account 6100.210 - Administrative Expense Paper Totals	Transactions	1	\$3,000.00
Account 6100.230 - Administrative Expense Postage & Freight				
100.1603.200.6100.230	includes funding for our ooks by mail program	1.0000	4,500.00	4,500.00
	Account 6100.230 - Administrative Expense Postage & Freight Totals	Transactions	1	\$4,500.00
Account 6110.090 - Supplies & Equipment Computers & Printers				
100.1603.200.6110.090	replacement laptops for staff	3.0000	1,800.00	5,400.00
100.1603.200.6110.090	replacement staff and public machines - Snow Hill branch	15.0000	1,370.00	20,550.00
	Account 6110.090 - Supplies & Equipment Computers & Printers Totals	Transactions	2	\$25,950.00
Account 6110.125 - Supplies & Equipment Equipment Maintenance & Repair				
100.1603.200.6110.125	vehicle maintenance (Pop-Up bookmobile and youth serv van	2.0000	1,500.00	3,000.00
	Account 6110.125 - Supplies & Equipment Equipment Maintenance & Repair Totals	Transactions	1	\$3,000.00
Account 6110.210 - Supplies & Equipment Library AV-Multimedia				
100.1603.200.6110.210	DVD and audiobook collection for 5 branches and bookmobile	6.0000	13,500.00	81,000.00
	Account 6110.210 - Supplies & Equipment Library AV-Multimedia Totals	Transactions	1	\$81,000.00
Account 6110.230 - Supplies & Equipment Library Books				
100.1603.200.6110.230	Print Collection for 5 branches and bookmobile	6.0000	34,000.00	204,000.00
	Account 6110.230 - Supplies & Equipment Library Books Totals	Transactions	1	\$204,000.00
Account 6110.240 - Supplies & Equipment Library Periodicals				
100.1603.200.6110.240	magazine and newspaper collection for all 5 branches	5.0000	6,400.00	32,000.00
	Account 6110.240 - Supplies & Equipment Library Periodicals Totals	Transactions	1	\$32,000.00
Account 6110.245 - Supplies & Equipment Mobile Phones				
100.1603.200.6110.245	3 cell phones: Youth Serv Coor., Adult Serv Coor., & Bookmob	1.0000	1,550.00	1,550.00
	Account 6110.245 - Supplies & Equipment Mobile Phones Totals	Transactions	1	\$1,550.00
Account 6110.270 - Supplies & Equipment Office Equipment Repairs				
100.1603.200.6110.270	office equipment repairs	1.0000	500.00	500.00
	Account 6110.270 - Supplies & Equipment Office Equipment Repairs Totals	Transactions	1	\$500.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1603 - Libraries				
Location 200 - Administration				
Account 6110.280 - Supplies & Equipment Office Furniture				
100.1603.200.6110.280	furniture replacement as needed - 5 branches and boomobile	6.0000	850.00	5,100.00
	Account 6110.280 - Supplies & Equipment Office Furniture Totals	Transactions	1	\$5,100.00
Account 6110.310 - Supplies & Equipment Promotional Materials				
100.1603.200.6110.310	Funds to help market library services	1.0000	5,000.00	5,000.00
	Account 6110.310 - Supplies & Equipment Promotional Materials Totals	Transactions	1	\$5,000.00
Account 6130.010 - Equipment Maintenance Copier Lease				
100.1603.200.6130.010	copy machines for staff and public all six locations	9.0000	2,700.00	24,300.00
	Account 6130.010 - Equipment Maintenance Copier Lease Totals	Transactions	1	\$24,300.00
Account 6130.030 - Equipment Maintenance Library Shared Computer System				
100.1603.200.6130.030	Kajeet Hotspot annual cost - mobile wifi for patrons	25.0000	250.00	6,250.00
100.1603.200.6130.030	Kajeet SmartBus wifi fee (for Pop-Up/Bookmobile)	1.0000	900.00	900.00
	Account 6130.030 - Equipment Maintenance Library Shared Computer System Totals	Transactions	2	\$7,150.00
Account 6130.070 - Equipment Maintenance Software Maintenance Agreements				
100.1603.200.6130.070	Avaya phone annual maintenance agreement	1.0000	3,100.00	3,100.00
100.1603.200.6130.070	Springshare online registration and calendar software	1.0000	6,400.00	6,400.00
	Account 6130.070 - Equipment Maintenance Software Maintenance Agreements Totals	Transactions	2	\$9,500.00
Account 6160.120 - Grant Programs Library Srv Enhancement - ESRL				
100.1603.200.6160.120	ESRL Grant to Libraries	1.0000	80,000.00	80,000.00
	Account 6160.120 - Grant Programs Library Srv Enhancement - ESRL Totals	Transactions	1	\$80,000.00
Account 6170.040 - Program Expense Library Programs				
100.1603.200.6170.040	To fund outreach programs for the Pop-Up Library	12.0000	300.00	3,600.00
	Account 6170.040 - Program Expense Library Programs Totals	Transactions	1	\$3,600.00
Account 6510.085 - Legal Services Other Legal Expenses				
100.1603.200.6510.085	review library policy or legal issues as needed	1.0000	1,500.00	1,500.00
	Account 6510.085 - Legal Services Other Legal Expenses Totals	Transactions	1	\$1,500.00
Account 6530.060 - Consulting Services Design Fees				
100.1603.200.6530.060	website redesign project	1.0000	12,000.00	12,000.00
	Account 6530.060 - Consulting Services Design Fees Totals	Transactions	1	\$12,000.00
Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet				
100.1603.200.6540.020	Fuel for Pop-Up/Bookmobile and youth serv van	1.0000	4,250.00	4,250.00
	Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet Totals	Transactions	1	\$4,250.00
Account 7000.100 - Travel, Training & Expense Meetings/Conferences/Shows				
100.1603.200.7000.100	Maryland Library Association Conference	12.0000	400.00	4,800.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1603 - Libraries				
Location 200 - Administration				
Account 7000.100 - Travel, Training & Expense Meetings/Conferences/Shows				
100.1603.200.7000.100	mileage reimbursement for meetings and programs	1.0000	4,000.00	4,000.00
	Account 7000.100 - Travel, Training & Expense Meetings/Conferences/Shows Totals	Transactions	2	\$8,800.00
Account 7170.100 - Benefits & Insurance Property & Liability Insurance				
100.1603.200.7170.100	insurance for Pop-Up/bookmobile and youth coor van	1.0000	3,000.00	3,000.00
	Account 7170.100 - Benefits & Insurance Property & Liability Insurance Totals	Transactions	1	\$3,000.00
	Location 200 - Administration Totals	Transactions	27	\$539,300.00
Location 300 - Snow Hill Branch				
Account 6550.005 - Building Site Expenses Automatic Doors				
100.1603.300.6550.005	based on trend	1.0000	447.00	447.00
	Account 6550.005 - Building Site Expenses Automatic Doors Totals	Transactions	1	\$447.00
Account 6550.030 - Building Site Expenses Carpet/VCT Cleaning				
100.1603.300.6550.030	based on trend	1.0000	2,500.00	2,500.00
	Account 6550.030 - Building Site Expenses Carpet/VCT Cleaning Totals	Transactions	1	\$2,500.00
Account 6550.040 - Building Site Expenses Cleaning Contract				
100.1603.300.6550.040	Proposing the elimination of PT custodial worker	1.0000	15,525.00	15,525.00
	Account 6550.040 - Building Site Expenses Cleaning Contract Totals	Transactions	1	\$15,525.00
Account 6550.050 - Building Site Expenses Custodial Supplies				
100.1603.300.6550.050	based on trend	1.0000	2,100.00	2,100.00
	Account 6550.050 - Building Site Expenses Custodial Supplies Totals	Transactions	1	\$2,100.00
Account 6550.060 - Building Site Expenses Electricity				
100.1603.300.6550.060	based on trend	1.0000	15,000.00	15,000.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$15,000.00
Account 6550.080 - Building Site Expenses Fire Alarm Testing				
100.1603.300.6550.080	based on trend	1.0000	500.00	500.00
	Account 6550.080 - Building Site Expenses Fire Alarm Testing Totals	Transactions	1	\$500.00
Account 6550.081 - Building Site Expenses Fire Extinguishers				
100.1603.300.6550.081	based on trend	1.0000	150.00	150.00
	Account 6550.081 - Building Site Expenses Fire Extinguishers Totals	Transactions	1	\$150.00
Account 6550.090 - Building Site Expenses General Maintenance Repairs				
100.1603.300.6550.090	based on trend	1.0000	7,000.00	7,000.00
	Account 6550.090 - Building Site Expenses General Maintenance Repairs Totals	Transactions	1	\$7,000.00
Account 6550.120 - Building Site Expenses Heating Propane				
100.1603.300.6550.120	based on trend	1.0000	7,500.00	7,500.00
	Account 6550.120 - Building Site Expenses Heating Propane Totals	Transactions	1	\$7,500.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1603 - Libraries				
Location 300 - Snow Hill Branch				
Account 6550.124 - Building Site Expenses HVAC Loop Water Treatment				
100.1603.300.6550.124	based on trend	1.0000	1,000.00	1,000.00
	Account 6550.124 - Building Site Expenses HVAC Loop Water Treatment Totals	Transactions	1	\$1,000.00
Account 6550.125 - Building Site Expenses HVAC Repairs/Replacement				
100.1603.300.6550.125	based on trend	1.0000	500.00	500.00
	Account 6550.125 - Building Site Expenses HVAC Repairs/Replacement Totals	Transactions	1	\$500.00
Account 6550.180 - Building Site Expenses Pest Control/Termite Insp				
100.1603.300.6550.180	based on trend	1.0000	400.00	400.00
	Account 6550.180 - Building Site Expenses Pest Control/Termite Insp Totals	Transactions	1	\$400.00
Account 6550.220 - Building Site Expenses Security Alarm Monitoring				
100.1603.300.6550.220	based on trend	1.0000	1,000.00	1,000.00
	Account 6550.220 - Building Site Expenses Security Alarm Monitoring Totals	Transactions	1	\$1,000.00
Account 6550.270 - Building Site Expenses Telephone				
100.1603.300.6550.270	based on trend	1.0000	2,800.00	2,800.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	1	\$2,800.00
Account 6550.280 - Building Site Expenses Tipping Fees				
100.1603.300.6550.280	based on trend	1.0000	400.00	400.00
	Account 6550.280 - Building Site Expenses Tipping Fees Totals	Transactions	1	\$400.00
Account 6550.300 - Building Site Expenses Trash Removal				
100.1603.300.6550.300	based on trend	1.0000	1,500.00	1,500.00
	Account 6550.300 - Building Site Expenses Trash Removal Totals	Transactions	1	\$1,500.00
Account 6550.310 - Building Site Expenses Water & Sewer				
100.1603.300.6550.310	based on trend	1.0000	4,000.00	4,000.00
	Account 6550.310 - Building Site Expenses Water & Sewer Totals	Transactions	1	\$4,000.00
	Location 300 - Snow Hill Branch Totals	Transactions	17	\$62,322.00
Location 310 - Pocomoke Branch				
Account 6550.005 - Building Site Expenses Automatic Doors				
100.1603.310.6550.005	based on trend	1.0000	447.00	447.00
	Account 6550.005 - Building Site Expenses Automatic Doors Totals	Transactions	1	\$447.00
Account 6550.040 - Building Site Expenses Cleaning Contract				
100.1603.310.6550.040	based on contract	1.0000	9,300.00	9,300.00
	Account 6550.040 - Building Site Expenses Cleaning Contract Totals	Transactions	1	\$9,300.00
Account 6550.050 - Building Site Expenses Custodial Supplies				
100.1603.310.6550.050	based on trend	1.0000	1,400.00	1,400.00
	Account 6550.050 - Building Site Expenses Custodial Supplies Totals	Transactions	1	\$1,400.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1603 - Libraries				
Location 310 - Pocomoke Branch				
Account 6550.060 - Building Site Expenses Electricity				
100.1603.310.6550.060	based on 4 months in new building	1.0000	2,500.00	2,500.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$2,500.00
Account 6550.080 - Building Site Expenses Fire Alarm Testing				
100.1603.310.6550.080	based on trend	1.0000	300.00	300.00
	Account 6550.080 - Building Site Expenses Fire Alarm Testing Totals	Transactions	1	\$300.00
Account 6550.081 - Building Site Expenses Fire Extinguishers				
100.1603.310.6550.081	based on trend	1.0000	50.00	50.00
	Account 6550.081 - Building Site Expenses Fire Extinguishers Totals	Transactions	1	\$50.00
Account 6550.090 - Building Site Expenses General Maintenance Repairs				
100.1603.310.6550.090	new building less maintenance	1.0000	500.00	500.00
	Account 6550.090 - Building Site Expenses General Maintenance Repairs Totals	Transactions	1	\$500.00
Account 6550.120 - Building Site Expenses Heating Propane				
100.1603.310.6550.120	based on cost MEP estimate; last quarter of FY 26	1.0000	400.00	400.00
	Account 6550.120 - Building Site Expenses Heating Propane Totals	Transactions	1	\$400.00
Account 6550.124 - Building Site Expenses HVAC Loop Water Treatment				
100.1603.310.6550.124	4 months in new building	1.0000	300.00	300.00
	Account 6550.124 - Building Site Expenses HVAC Loop Water Treatment Totals	Transactions	1	\$300.00
Account 6550.170 - Building Site Expenses Office Rent/Lease				
100.1603.310.6550.170	Temp rental fee fro 10 months	10.0000	3,250.50	32,505.00
	Account 6550.170 - Building Site Expenses Office Rent/Lease Totals	Transactions	1	\$32,505.00
Account 6550.180 - Building Site Expenses Pest Control/Termite Insp				
100.1603.310.6550.180	based on trend	1.0000	400.00	400.00
	Account 6550.180 - Building Site Expenses Pest Control/Termite Insp Totals	Transactions	1	\$400.00
Account 6550.220 - Building Site Expenses Security Alarm Monitoring				
100.1603.310.6550.220	based on trend	1.0000	400.00	400.00
	Account 6550.220 - Building Site Expenses Security Alarm Monitoring Totals	Transactions	1	\$400.00
Account 6550.270 - Building Site Expenses Telephone				
100.1603.310.6550.270	based on trend	1.0000	3,500.00	3,500.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	1	\$3,500.00
Account 6550.280 - Building Site Expenses Tipping Fees				
100.1603.310.6550.280	based on trend	1.0000	400.00	400.00
	Account 6550.280 - Building Site Expenses Tipping Fees Totals	Transactions	1	\$400.00

Expense Budget Transaction Report

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Report by Budget Transactions
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Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1603 - Libraries				
Location 310 - Pocomoke Branch				
Account 6550.300 - Building Site Expenses Trash Removal				
100.1603.310.6550.300	based on trend	1.0000	50.00	50.00
	Account 6550.300 - Building Site Expenses Trash Removal Totals	Transactions	1	\$50.00
Account 6550.310 - Building Site Expenses Water & Sewer				
100.1603.310.6550.310	based on trend	1.0000	500.00	500.00
	Account 6550.310 - Building Site Expenses Water & Sewer Totals	Transactions	1	\$500.00
	Location 310 - Pocomoke Branch Totals	Transactions	16	\$52,952.00
Location 320 - Berlin Branch				
Account 6550.030 - Building Site Expenses Carpet/VCT Cleaning				
100.1603.320.6550.030	based on trend	1.0000	1,500.00	1,500.00
	Account 6550.030 - Building Site Expenses Carpet/VCT Cleaning Totals	Transactions	1	\$1,500.00
Account 6550.040 - Building Site Expenses Cleaning Contract				
100.1603.320.6550.040	based on contract	1.0000	15,525.00	15,525.00
	Account 6550.040 - Building Site Expenses Cleaning Contract Totals	Transactions	1	\$15,525.00
Account 6550.050 - Building Site Expenses Custodial Supplies				
100.1603.320.6550.050	based on trend	1.0000	2,400.00	2,400.00
	Account 6550.050 - Building Site Expenses Custodial Supplies Totals	Transactions	1	\$2,400.00
Account 6550.060 - Building Site Expenses Electricity				
100.1603.320.6550.060	based on trend	1.0000	10,000.00	10,000.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$10,000.00
Account 6550.070 - Building Site Expenses Elevator Testing				
100.1603.320.6550.070	based on trend	1.0000	3,000.00	3,000.00
	Account 6550.070 - Building Site Expenses Elevator Testing Totals	Transactions	1	\$3,000.00
Account 6550.080 - Building Site Expenses Fire Alarm Testing				
100.1603.320.6550.080	based on trend	1.0000	600.00	600.00
	Account 6550.080 - Building Site Expenses Fire Alarm Testing Totals	Transactions	1	\$600.00
Account 6550.081 - Building Site Expenses Fire Extinguishers				
100.1603.320.6550.081	based on trend	1.0000	50.00	50.00
	Account 6550.081 - Building Site Expenses Fire Extinguishers Totals	Transactions	1	\$50.00
Account 6550.090 - Building Site Expenses General Maintenance Repairs				
100.1603.320.6550.090	based on trend	1.0000	7,500.00	7,500.00
	Account 6550.090 - Building Site Expenses General Maintenance Repairs Totals	Transactions	1	\$7,500.00
Account 6550.124 - Building Site Expenses HVAC Loop Water Treatment				
100.1603.320.6550.124	based on trend	1.0000	1,200.00	1,200.00
	Account 6550.124 - Building Site Expenses HVAC Loop Water Treatment Totals	Transactions	1	\$1,200.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
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G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1603 - Libraries				
Location 320 - Berlin Branch				
Account 6550.180 - Building Site Expenses Pest Control/Termite Insp				
100.1603.320.6550.180	based on trend	1.0000	400.00	400.00
	Account 6550.180 - Building Site Expenses Pest Control/Termite Insp Totals	Transactions	1	\$400.00
Account 6550.220 - Building Site Expenses Security Alarm Monitoring				
100.1603.320.6550.220	based on trend	1.0000	1,200.00	1,200.00
	Account 6550.220 - Building Site Expenses Security Alarm Monitoring Totals	Transactions	1	\$1,200.00
Account 6550.250 - Building Site Expenses Sprinkler Testing				
100.1603.320.6550.250	based on trend	1.0000	1,800.00	1,800.00
	Account 6550.250 - Building Site Expenses Sprinkler Testing Totals	Transactions	1	\$1,800.00
Account 6550.270 - Building Site Expenses Telephone				
100.1603.320.6550.270	based on trend	1.0000	5,000.00	5,000.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	1	\$5,000.00
Account 6550.280 - Building Site Expenses Tipping Fees				
100.1603.320.6550.280	based on trend	1.0000	400.00	400.00
	Account 6550.280 - Building Site Expenses Tipping Fees Totals	Transactions	1	\$400.00
Account 6550.300 - Building Site Expenses Trash Removal				
100.1603.320.6550.300	based on trend	1.0000	600.00	600.00
	Account 6550.300 - Building Site Expenses Trash Removal Totals	Transactions	1	\$600.00
Account 6550.310 - Building Site Expenses Water & Sewer				
100.1603.320.6550.310	based on trend	1.0000	3,000.00	3,000.00
	Account 6550.310 - Building Site Expenses Water & Sewer Totals	Transactions	1	\$3,000.00
	Location 320 - Berlin Branch Totals	Transactions	16	\$54,175.00
Location 325 - Ocean Pines Branch				
Account 6550.005 - Building Site Expenses Automatic Doors				
100.1603.325.6550.005	based on trend	1.0000	638.00	638.00
	Account 6550.005 - Building Site Expenses Automatic Doors Totals	Transactions	1	\$638.00
Account 6550.030 - Building Site Expenses Carpet/VCT Cleaning				
100.1603.325.6550.030	based on trend	1.0000	2,500.00	2,500.00
	Account 6550.030 - Building Site Expenses Carpet/VCT Cleaning Totals	Transactions	1	\$2,500.00
Account 6550.040 - Building Site Expenses Cleaning Contract				
100.1603.325.6550.040	based on contract	1.0000	17,100.00	17,100.00
	Account 6550.040 - Building Site Expenses Cleaning Contract Totals	Transactions	1	\$17,100.00
Account 6550.050 - Building Site Expenses Custodial Supplies				
100.1603.325.6550.050	based on trend	1.0000	2,400.00	2,400.00
	Account 6550.050 - Building Site Expenses Custodial Supplies Totals	Transactions	1	\$2,400.00

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G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1603 - Libraries				
Location 325 - Ocean Pines Branch				
Account 6550.060 - Building Site Expenses Electricity				
100.1603.325.6550.060	based on trend	1.0000	37,000.00	37,000.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$37,000.00
Account 6550.080 - Building Site Expenses Fire Alarm Testing				
100.1603.325.6550.080	based on trend	1.0000	1,000.00	1,000.00
	Account 6550.080 - Building Site Expenses Fire Alarm Testing Totals	Transactions	1	\$1,000.00
Account 6550.081 - Building Site Expenses Fire Extinguishers				
100.1603.325.6550.081	based on trend	1.0000	50.00	50.00
	Account 6550.081 - Building Site Expenses Fire Extinguishers Totals	Transactions	1	\$50.00
Account 6550.090 - Building Site Expenses General Maintenance Repairs				
100.1603.325.6550.090	based on trend	1.0000	10,000.00	10,000.00
	Account 6550.090 - Building Site Expenses General Maintenance Repairs Totals	Transactions	1	\$10,000.00
Account 6550.120 - Building Site Expenses Heating Propane				
100.1603.325.6550.120	based on trend	1.0000	16,000.00	16,000.00
	Account 6550.120 - Building Site Expenses Heating Propane Totals	Transactions	1	\$16,000.00
Account 6550.124 - Building Site Expenses HVAC Loop Water Treatment				
100.1603.325.6550.124	based on trend	1.0000	1,000.00	1,000.00
	Account 6550.124 - Building Site Expenses HVAC Loop Water Treatment Totals	Transactions	1	\$1,000.00
Account 6550.125 - Building Site Expenses HVAC Repairs/Replacement				
100.1603.325.6550.125	based on trend	1.0000	2,000.00	2,000.00
	Account 6550.125 - Building Site Expenses HVAC Repairs/Replacement Totals	Transactions	1	\$2,000.00
Account 6550.180 - Building Site Expenses Pest Control/Termite Insp				
100.1603.325.6550.180	based on trend	1.0000	400.00	400.00
	Account 6550.180 - Building Site Expenses Pest Control/Termite Insp Totals	Transactions	1	\$400.00
Account 6550.220 - Building Site Expenses Security Alarm Monitoring				
100.1603.325.6550.220	based on trend	1.0000	1,000.00	1,000.00
	Account 6550.220 - Building Site Expenses Security Alarm Monitoring Totals	Transactions	1	\$1,000.00
Account 6550.250 - Building Site Expenses Sprinkler Testing				
100.1603.325.6550.250	based on trend	1.0000	1,800.00	1,800.00
	Account 6550.250 - Building Site Expenses Sprinkler Testing Totals	Transactions	1	\$1,800.00
Account 6550.270 - Building Site Expenses Telephone				
100.1603.325.6550.270	based on trend	1.0000	4,000.00	4,000.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	1	\$4,000.00

Expense Budget Transaction Report

1603

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1603 - Libraries				
Location 325 - Ocean Pines Branch				
Account 6550.280 - Building Site Expenses Tipping Fees				
100.1603.325.6550.280	based on trend	1.0000	400.00	400.00
	Account 6550.280 - Building Site Expenses Tipping Fees Totals	Transactions	1	\$400.00
Account 6550.300 - Building Site Expenses Trash Removal				
100.1603.325.6550.300	based on trend	1.0000	2,300.00	2,300.00
	Account 6550.300 - Building Site Expenses Trash Removal Totals	Transactions	1	\$2,300.00
Account 6550.310 - Building Site Expenses Water & Sewer				
100.1603.325.6550.310	based on trend	1.0000	3,500.00	3,500.00
	Account 6550.310 - Building Site Expenses Water & Sewer Totals	Transactions	1	\$3,500.00
	Location 325 - Ocean Pines Branch Totals	Transactions	18	\$103,088.00
Location 335 - Ocean City 100th St. Branch				
Account 6550.005 - Building Site Expenses Automatic Doors				
100.1603.335.6550.005	based on trend	1.0000	575.00	575.00
	Account 6550.005 - Building Site Expenses Automatic Doors Totals	Transactions	1	\$575.00
Account 6550.030 - Building Site Expenses Carpet/VCT Cleaning				
100.1603.335.6550.030	based on trend	1.0000	1,600.00	1,600.00
	Account 6550.030 - Building Site Expenses Carpet/VCT Cleaning Totals	Transactions	1	\$1,600.00
Account 6550.040 - Building Site Expenses Cleaning Contract				
100.1603.335.6550.040	based on contract	1.0000	13,650.00	13,650.00
	Account 6550.040 - Building Site Expenses Cleaning Contract Totals	Transactions	1	\$13,650.00
Account 6550.050 - Building Site Expenses Custodial Supplies				
100.1603.335.6550.050	based on trend	1.0000	2,400.00	2,400.00
	Account 6550.050 - Building Site Expenses Custodial Supplies Totals	Transactions	1	\$2,400.00
Account 6550.060 - Building Site Expenses Electricity				
100.1603.335.6550.060	based on trend	1.0000	40,000.00	40,000.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$40,000.00
Account 6550.070 - Building Site Expenses Elevator Testing				
100.1603.335.6550.070	based on trend	1.0000	4,000.00	4,000.00
	Account 6550.070 - Building Site Expenses Elevator Testing Totals	Transactions	1	\$4,000.00
Account 6550.080 - Building Site Expenses Fire Alarm Testing				
100.1603.335.6550.080	based on trend	1.0000	450.00	450.00
	Account 6550.080 - Building Site Expenses Fire Alarm Testing Totals	Transactions	1	\$450.00
Account 6550.081 - Building Site Expenses Fire Extinguishers				
100.1603.335.6550.081	based on trend	1.0000	50.00	50.00
	Account 6550.081 - Building Site Expenses Fire Extinguishers Totals	Transactions	1	\$50.00

Expense Budget Transaction Report

1603

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1603 - Libraries				
Location 335 - Ocean City 100th St. Branch				
Account 6550.090 - Building Site Expenses General Maintenance Repairs				
100.1603.335.6550.090	based on trend	1.0000	10,000.00	10,000.00
	Account 6550.090 - Building Site Expenses General Maintenance Repairs Totals	Transactions	1	\$10,000.00
Account 6550.124 - Building Site Expenses HVAC Loop Water Treatment				
100.1603.335.6550.124	based on trend	1.0000	800.00	800.00
	Account 6550.124 - Building Site Expenses HVAC Loop Water Treatment Totals	Transactions	1	\$800.00
Account 6550.125 - Building Site Expenses HVAC Repairs/Replacement				
100.1603.335.6550.125	based on trend	1.0000	2,000.00	2,000.00
	Account 6550.125 - Building Site Expenses HVAC Repairs/Replacement Totals	Transactions	1	\$2,000.00
Account 6550.140 - Building Site Expenses Internet Access				
100.1603.335.6550.140	based on trend	1.0000	2,500.00	2,500.00
	Account 6550.140 - Building Site Expenses Internet Access Totals	Transactions	1	\$2,500.00
Account 6550.180 - Building Site Expenses Pest Control/Termite Insp				
100.1603.335.6550.180	based on trend	1.0000	400.00	400.00
	Account 6550.180 - Building Site Expenses Pest Control/Termite Insp Totals	Transactions	1	\$400.00
Account 6550.220 - Building Site Expenses Security Alarm Monitoring				
100.1603.335.6550.220	based on trend	1.0000	1,500.00	1,500.00
	Account 6550.220 - Building Site Expenses Security Alarm Monitoring Totals	Transactions	1	\$1,500.00
Account 6550.242 - Building Site Expenses Sewage Pump Monitoring				
100.1603.335.6550.242	based on trend	1.0000	300.00	300.00
	Account 6550.242 - Building Site Expenses Sewage Pump Monitoring Totals	Transactions	1	\$300.00
Account 6550.250 - Building Site Expenses Sprinkler Testing				
100.1603.335.6550.250	based on trend	1.0000	1,800.00	1,800.00
	Account 6550.250 - Building Site Expenses Sprinkler Testing Totals	Transactions	1	\$1,800.00
Account 6550.270 - Building Site Expenses Telephone				
100.1603.335.6550.270	based on trend	1.0000	4,000.00	4,000.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	1	\$4,000.00
Account 6550.280 - Building Site Expenses Tipping Fees				
100.1603.335.6550.280	based on trend	1.0000	400.00	400.00
	Account 6550.280 - Building Site Expenses Tipping Fees Totals	Transactions	1	\$400.00
Account 6550.300 - Building Site Expenses Trash Removal				
100.1603.335.6550.300	based on trend	1.0000	100.00	100.00
	Account 6550.300 - Building Site Expenses Trash Removal Totals	Transactions	1	\$100.00

Expense Budget Transaction Report

1603

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction		Number of Units	Cost per Unit	Total Amount
EXPENSES					
Fund	100 - General Fund				
Department	1603 - Libraries				
Location	335 - Ocean City 100th St. Branch				
Account	6550.310 - Building Site Expenses Water & Sewer				
100.1603.335.6550.310	based on trend		1.0000	4,500.00	4,500.00
	Account	6550.310 - Building Site Expenses Water & Sewer Totals	Transactions	1	\$4,500.00
Account	9010.100 - Capital Equipment Furniture & Fixtures				
100.1603.335.9010.100	digital sign replacement		1.0000	32,000.00	32,000.00
	Account	9010.100 - Capital Equipment Furniture & Fixtures Totals	Transactions	1	\$32,000.00
	Location	335 - Ocean City 100th St. Branch Totals	Transactions	21	\$123,025.00
	Department	1603 - Libraries Totals	Transactions	115	\$934,862.00
	Fund	100 - General Fund Totals	Transactions	115	\$934,862.00
		EXPENSES Totals	Transactions	115	\$934,862.00
		Grand Totals	Transactions	115	\$934,862.00

DEPARTMENT BUDGET SUMMARY

Department or Agency:	Library	Department Number:	100.1603
Fund: 100	General Fund	Function:	General Government

Mission Statement:

The mission of the Worcester County Library is to promote reading, thinking, learning, and the enjoyment of the arts. Full-service branch libraries operate six days per week in Berlin, Ocean City, Ocean Pines, Pocomoke City, and Snow Hill. In FY 23, the Library introduced a mobile branch.

PROGRAM SERVICES:

•	In FY 2024, libraries presented 1,594 programs, including lectures, discussions, music, story times, and early literacy
•	Library users checked out 470,073 books and non-print materials, including digital books and magazines
•	The Library continued to distribute at-home COVID tests in collaboration with the Worcester County Health Dept. as well as heat safety awareness kits
•	Citizens and guests made 302,380 visits to Worcester County libraries; the library website attracted 187,463 visits
•	Library visitors used public access computers and wireless network for a total of 99,132 sessions
•	Student Library Cards were implemented in partnership with Worcester Co. Public Schools, enabling access to online resources and checkout of three books using school lunch #

Statistical Data:

Description of Statistical Data	Actual FY2023	Actual FY2024	Estimate FY2025	Estimate FY2026
Library Visits	266,033	302,380	305,000	310,000
Total Circulation	467,887	470,073	475,000	480,000
Program Attendance	19,122	28,180	28,000	28,000
Computer Use	75,978	99,132	85,000	90,000

Expenditures:

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Personnel Services	\$ 1,977,672	\$ 2,238,457	\$ 3,470,934	\$ 3,870,867	11.5%
Supplies & Materials	475,901	448,671	469,975	509,750	8.5%
Maintenance & Services	291,849	268,873	334,507	381,312	14.0%
Other Charges	4,135	3,772	11,000	11,800	7.3%
Capital Outlay			0	32,000	100.0%
Total	\$ 2,749,557	\$ 2,959,773	\$ 4,286,416	\$ 4,805,729	12.1%

DEPARTMENT BUDGET SUMMARY					
Department or Agency:	Library	Department Number:	100.1603		
Fund: 100	General Fund	Function:	General Government		
Staffing (Full Time Equivalent):					
Position Title	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Director	1.0	1.0	1.0	1.0	0%
Assistant Director	1.0	1.0	1.0	1.0	0%
Library Branch Manager	5.0	5.0	5.0	5.0	0%
Assistant Branch Library Manager	7.0	7.0	7.0	7.0	0%
Technical Services Manager	1.0	1.0	1.0	1.0	0%
Technical Services Assistant II	1.5	1.5	1.5	1.5	0%
Youth Services Manager	1.0	1.0	1.0	1.0	0%
Youth Services Specialist	5.0	5.0	5.0	5.0	0%
Library Office Assistant V	1.0	1.0	1.0	1.0	0%
Local History Librarian	1.0	1.0	1.0	1.0	0%
Comm Svcs Coordinator	1.0	1.0	1.0	1.0	0%
Mobile Outreach Coordinator	0.0	0.0	0.0	0.0	0%
Marketing Coordinator	0.0	0.0	0.0	1.0	100%
Marketing Assistant	1.0	1.0	1.0	1.0	0%
Custodial Worker	0.5	0.5	0.5	0.0	-100%
Library Service Assistant III	1.0	1.0	1.0	1.0	0%
Library Service Assistant II	14.8	18.3	18.3	18.3	0%
Library Service Assistant I	3.0	0.0	0.0	0.0	0%
Total	45.8	46.3	46.3	46.8	1.1%
Summary of Significant Budget Increase/Decrease					
Description of Increase/Decrease				\$ Increase/Decrease	% Inc/(Dec)
Request for Capital, software and new position request				\$ 519,313	12.1%
Contact Information					
Name:	Jennifer Ranck	Address 1:	Worcester County Library		
Title:	Library Director	Address 2:	307 North Washington Street		
Email:	jranck@worcesterlibrary.org	City/State:	Snow Hill, MD		
Telephone:	410-632-2600	Zip Code:	21863		

**WORCESTER COUNTY
PERSONAL COMPUTER FORM
FY2025**

Department/Agency Name: Library

Department No. 100.1603

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

<u>N or R</u>	<u>Description:</u>	<u>Qty:</u>	<u>Cost:</u>	<u>Total:</u>
<u> </u> Mini Computer	<u>MinisForum Mini Dektop</u>	<u> </u>	<u> \$440</u>	<u> \$0</u>
<u> </u> Laptop**	<u>Dell Latitude w/docking **</u>	<u> </u>	<u> \$2,100</u>	<u> \$0</u>
<u> </u> ** with docking station				
<u>N</u> Laptop only	<u>Laptop w/o docking stn</u>	<u> 3</u>	<u> \$1,800</u>	<u> \$5,400</u>
<u>N</u> Desktop w/dual video card	<u>Dell Optiplex ***</u>	<u> 15</u>	<u> \$1,370</u>	<u> \$20,550</u>
<u> </u> ***does not include monitor				
<u> </u> Docking Station	<u>Dell Dock Station Replicator</u>	<u> </u>	<u> \$300</u>	<u> \$0</u>
<u> </u> 24" Monitor	<u>Single Monitor</u>	<u> </u>	<u> \$175</u>	<u> \$0</u>
<u> </u> 32" Monitor	<u>Single Monitor</u>	<u> </u>	<u> \$280</u>	<u> \$0</u>
<u> </u> Laptop Tote	<u>Laptop Canvas Tote</u>	<u> </u>	<u> \$20</u>	<u> \$0</u>
<u> </u> Adobe Acrobat	<u>Standard Software</u>	<u> </u>	<u> \$240</u>	<u> \$0</u>
TOTAL TO KEY TO ACCOUNT 6110.090				<u><u>\$25,950</u></u>

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

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

Reason:

Computer # (i.e. WCIT0001):

Snow Hill and Pocomoke libraries are due for patron computer upgrades:
the mobile library needs a new laptop as well as the Youth Services Coodinator and
Adult Services coordinator

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

**WORCESTER COUNTY
CAPITAL EQUIPMENT REQUEST
FY 2026**

Department/Agency Name Library

Department No. 1603

Priority Number	Account Number	Item	Estimated Cost	New or Replacement	Justification or Explanation
1		Digital Sign	\$ 32,000	replacement	Electronic sign for Ocean City library; software is outdated and one side of the sign is no longer working
1		Website Re-design/upgrade	\$ 12,000	replacement	Website is dated and needs a refresh,would help to ensure better ADA accessibility
TOTAL REQUEST			\$ 44,000		

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

Worcester Cnty	Completed By:	Jennifer Ranck		Date: 1/17/25		
Subsidiary	Vehicle Identification #	Make	Year	Model	Mileage	Driver
Library	1FDRF3GN4NEE12484	Ford	2022	F350	14,455	A. Laick, S. Widsor
Library	ZFBHRFAB0N6Y49001	Ram	2022	Promaster	3,880	S. Arena
				Average Mileage *	9,167	
				Usable Vehicles *	2	
*If a vehicle is not usable, do not key in mileage, or it will skew the average and count.						

Expenditures			1604 Other Recreation & Culture Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund										
EXPENSES										
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	10,000.00	10,000.00	0.00	0%	10,000.00	10,000.00	
	7100.050	County Grants Furnacetown	40,000.00	40,000.00	40,000.00	0.00	0%	40,000.00	40,000.00	
	7100.095	County Grants MarVa Theatre Performing Arts Ct	15,000.00	15,000.00	15,000.00	0.00	0%	15,000.00	15,000.00	
	7100.116	County Grants O.C. Developmental Corporation	1.00	0.00	0.00	1.00	N/A	0.00	0.00	Request in OC Grants to Towns \$125,000
	7100.135	County Grants Delmarva Discovery Ctr/Poc Mktg	30,000.00	15,000.00	15,000.00	15,000.00	100%	15,000.00	15,000.00	Expenses for exhibit restaging, new signage, and new educational outreach program
<i>Account Classification Total: OTHR CHGS - Other Charges</i>			\$95,001.00	\$80,000.00	\$80,000.00	\$15,001.00	19%	\$80,000.00	\$80,000.00	
Department Total: 1604 - Other Recreation & Culture			\$95,001.00	\$80,000.00	\$80,000.00	\$15,001.00	19%	\$80,000.00	\$80,000.00	



Expense Budget Transaction Report

1604

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1604 - Other Recreation & Culture				
Account 7100.019 - County Grants Cpt. Steve's Poor Girls Open Inc				
100.1604.7100.019	Operational / Service Funding	10,000.0000	1.00	10,000.00
	Account 7100.019 - County Grants Cpt. Steve's Poor Girls Open Inc Totals	Transactions	1	\$10,000.00
Account 7100.050 - County Grants Furnacetown				
100.1604.7100.050	Matching/ Operational Grant Request	1.0000	40,000.00	40,000.00
	Account 7100.050 - County Grants Furnacetown Totals	Transactions	1	\$40,000.00
Account 7100.095 - County Grants MarVa Theatre Performing Arts Ct				
100.1604.7100.095	Personnel Funding	15,000.0000	1.00	15,000.00
	Account 7100.095 - County Grants MarVa Theatre Performing Arts Ct Totals	Transactions	1	\$15,000.00
Account 7100.116 - County Grants O.C. Developmental Corporation				
100.1604.7100.116	Request in Ocean City Grants to Towns	1.0000	1.00	1.00
	Account 7100.116 - County Grants O.C. Developmental Corporation Totals	Transactions	1	\$1.00
Account 7100.135 - County Grants Delmarva Discovery Ctr/Poc Mktg				
100.1604.7100.135	Operational Grant Request	1.0000	30,000.00	30,000.00
	Account 7100.135 - County Grants Delmarva Discovery Ctr/Poc Mktg Totals	Transactions	1	\$30,000.00
	Department 1604 - Other Recreation & Culture Totals	Transactions	5	\$95,001.00
	Fund 100 - General Fund Totals	Transactions	5	\$95,001.00
	EXPENSES Totals	Transactions	5	\$95,001.00
	Grand Totals	Transactions	5	\$95,001.00

1701 EXTENSION OFFICE				
Department Revenue and Expenditure Summary				
Revenues:				
Revenue Category	Adopted Budget FY2025	Budget Requested FY2026	\$ Variance	% Variance
Federal Grants	\$ -	\$ -	\$ -	0%
Other Grants	\$ -	\$ -	\$ -	0%
Total	\$ -	\$ -	\$ -	0%
Expenditures:				
Expenditure Category	Adopted Budget FY2025	Budget Request FY2026	\$ Variance	% Variance
Personnel Services	\$ -	\$ -	\$ -	0%
Supplies & Materials	19,799	20,449	\$ 650	3%
Maintenance & Services	195	0	\$ (195)	-100%
Other Charges	247,500	262,292	\$ 14,792	6%
Capital Outlay	0	0	\$ -	0%
Total	\$ 267,494	\$ 282,741	\$ 15,247	6%
			\$ Increase in Exp over Revenue	% Inc/(Dec)
Budget variance: Expenditure increase for personnel.			\$ 15,247	6%

Expenditures			1701 Extension Service Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund										
EXPENSES										
Department: 1701 - Extension Service										
<i>SUPP & MAT - Supplies & Materials</i>										
	6100.010	Administrative Expense Administrative Expenses	7,700.00	4,950.00	4,950.00	2,750.00	56%	7,317.60	4,798.00	U-Haul rent increase on all four units
	6100.100	Administrative Expense Dues, Licenses & Subscriptions	749.00	749.00	749.00	0.00	0%	269.51	350.00	
	6100.190	Administrative Expense Office Supplies	6,000.00	6,600.00	6,600.00	(600.00)	-9%	1,711.85	6,086.15	
	6100.230	Administrative Expense Postage & Freight	1,000.00	1,500.00	1,500.00	(500.00)	-33%	302.00	300.00	
	6130.010	Equipment Maintenance Copier Lease	5,000.00	6,000.00	6,000.00	(1,000.00)	-17%	3,679.87	5,861.23	New copier agreement
<i>Account Total: SUPP & MAT - Supplies & Materials</i>			\$20,449.00	\$19,799.00	\$19,799.00	\$650.00	3%	\$13,280.83	\$17,395.38	
<i>MAINT & SVCS - Maintenance & Services</i>										
	6550.270	Building Site Expenses Telephone	0.00	195.00	195.00	(195.00)	-100%	0.00	75.29	
<i>Account Total: MAINT & SVCS - Maintenance & Services</i>			\$0.00	\$195.00	\$195.00	(\$195.00)	-100%	\$0.00	\$75.29	
<i>OTHR CHGS - Other Charges</i>										
	7120.020	Other Non-Matching Expenses Appropriation for Extension Svc	262,292.00	247,500.00	247,500.00	14,792.00	6%	123,750.00	235,631.00	State mandated salary increases
<i>Account Total: OTHR CHGS - Other Charges</i>			\$262,292.00	\$247,500.00	\$247,500.00	\$14,792.00	6%	\$123,750.00	\$235,631.00	
Department Total: 1701 - Extension Service			\$282,741.00	\$267,494.00	\$267,494.00	\$15,247.00	6%	\$137,030.83	\$253,101.67	

Expense Budget Transaction Report

1701

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

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	7,700.00	7,700.00
	Account 6100.010 - Administrative Expense Administrative Expenses Totals	Transactions	1	<u>7,700.00</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	65.00	65.00
100.1701.6100.100	Delmarva Chicken Association	1.0000	50.00	50.00
100.1701.6100.100	Delmarva Farmer	1.0000	100.00	100.00
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	9	<u>\$749.00</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	262,292.00	262,292.00
	Account 7120.020 - Other Non-Matching Expenses Appropriation for Extension Svc Totals	Transactions	1	<u>\$262,292.00</u>
	Department 1701 - Extension Service Totals	Transactions	14	<u>\$282,741.00</u>
	Fund 100 - General Fund Totals	Transactions	14	<u>\$282,741.00</u>
	EXPENSES Totals	Transactions	14	<u>\$282,741.00</u>
	Grand Totals	Transactions	14	<u>\$282,741.00</u>

January 21, 2025 (REVISED ON 1/24/2025)

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 2026 Operating Budget Request for University of Maryland Extension Worcester County. The total County funding request is \$282,741, reflective of a 5.4% increase over FY2025 Worcester County appropriations. The total direct funding portion of the budget increased by \$455 or 2.28%. 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 \$14,792 representing a \$700 one-time increase per Non-Exempt employee plus 3% COLA and 3% merit increases to the portion of all Extension salaries funded by the Worcester County government. These increases were recently mandated by Governor Moore for UME employees. 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:** This category increased by \$2,750 due to increase of the annual rent imposed on all four of the units we rent from U-Haul in Snow Hill. These increases were received after our budget request submission, just after the start of the fiscal year. The climate-controlled unit rent for Unit 409 was held at a lower rate, “grandfathered in”, for FY25; however, all units are now subject to U-Haul’s current pricing. We have added an additional 5% to cover the increases we may receive in FY26.
- **Administrative Expense—Dues, Licenses and Subscriptions:** This line is unchanged from FY25. Chamber of Commerce memberships and publications relevant to our AgFS programming make up this line total of \$749. Memberships may roll across fiscal years.
- **Administrative Expense—Office Supplies:** We have decreased this line slightly. In FY25, we held back \$2,367.60 from 1701.6100.190 to cover the above referenced increase. We need to restore most of the funding to maintain proficiency in our operation.
- **Administrative Expense—Postage:** We are able to reduce line 1701.6100.230 by 33% due to more of our communications being done electronically. This decrease helps to cover the increase in the storage unit line 1701.6100.010.

- **Administrative Expense—Telephone:** We are now able to eliminate funding for line 1700.6550.270. The University has provided our office with telephones with direct campus lines as well as our local phone number. The University pays for all communications services including telephone and high-speed internet.

A total of eleven faculty and staff are currently providing Extension Services from the UME Worcester County Office. These include agriculture faculty, financial literacy faculty, nutrient management, nutrition faculty, 4-H youth development faculty and staff, and administrative support staff. University of Maryland Extension fully funds a Supplemental Nutrition Assistance Program-Education (SNAP-ED) Project Leader for Worcester County, Caitlin Daw, who is conducting needs-based nutrition education for Worcester County residents. 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) 822-1244. Thank you for your time and consideration.

Sincerely,



Tom Hutson
County Extension Director

Cc: Dr. Jinhee Kim

DEPARTMENT BUDGET SUMMARY

Department or Agency:	University of MD Extension	Department Number:	1701
Fund: 100	General Fund	Function:	Conservation of Natural Resources

Mission Statement:

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.

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.

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.

Program Services: (Statistics)

- Nutrient Management:** The Nutrient Management Advisor in the Worcester County Extension office completed more than 191 new & updated nutrient management plans at no charge to the agriculture community, covering over 5,833 acres in Worcester County. The advisors met with clients several times in the office, virtually and/or on the farm during 2024.
- 4-H Youth Development:** A full-time 4-H Program Assistant has joined the 4-H Educator to increase our reach into Worcester County's schools & communities. The team reached 1,481 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, embryology, Indigenous Culture & the Science of Corn, Birds and Mammals, Pollinator programming & much more. Worcester County 4-H maintains a robust certified volunteer roster of 34 individuals who lead and mentor youth. Volunteer hours increased over the previous year to 1,173, with a value of \$39,283.77 based on the MD hourly volunteer rate of \$33.49/hour.

Family and Consumer Science: UME Faculty provide Worcester residents with programs in finance & nutrition education. Health insurance & technical education literacy were primary areas of focus and outreach to allow more vulnerable populations to make better-informed decisions. Worcester's SNAP-Ed Educator had 4 youth-collaborating sites in 2024. 934 participants were reached through educational lessons. There were 318 tasting opportunities & educational resources were distributed 352 times. 1,387 parents were reached. The Educator has 11 trained trainers. There were 81 total health-promoting policies, systems/practices, and environmental outputs implemented as a result of assistance and support by the Agent Associate. The Food Access Reach includes 3 collaborating sites, 5 tasting opportunities, 37 participants reached through direct educational lessons and 1,415 clients reached through educational resource distribution. Educational resources were distributed 30 times. There were 27 total health-promoting policies, systems/practices, & environmental outputs implemented as a result of assistance & support by the Agent Associate.

Agriculture: UME faculty conducted numerous agriculture programs for the residents of Worcester County. Programs included poultry informational sessions including Commercial Grower Lunch Breaks and a Commercial Poultry Expo, Lower Shore Agronomy Day, Commercial Pesticide Recertification Program, Horse Workshop, Backyard Farming webinars, Master Gardener programming, Mount Hermon Plow Days for Worcester youth, and a Junior Achievement Inspire event. 76 one-on-one consultations were recorded. Daily inquiries regarding pests, plant disease, growing techniques, etc., were answered, and farm site visits were conducted to meet the needs of the community.

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 Statistical Data	Actual FY2023	Actual FY2024	Approved FY2025	Estimate FY2026
Number of nutrient management plans completed	310	191	175	220
Number of NM acres planned at no charge	7608	5833	5000	5500
Number of youth reached in 4-H programs	1168	1481	1525	1600
Value of 4-H volunteer hours at MD hourly rate	\$25,590	\$39,284	\$43,303	\$44,475
Number of students/parents reached via SNAP-Ed n	1886	2371	2900	3200

Expenditures:

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0%
Supplies & Materials	14,227	15,141	19,799	20,449	3%
Maintenance & Services	2,337	55	195	-	-100%
Other Charges	223,164	117,816	247,500	262,292	6%
Capital Outlay					0%
Total	239,728	133,012	267,494	282,741	5.4%

Staffing (Full Time Equivalent):

	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% 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)
Requested increase for personnel funding.	\$ 15,247	5.7%

Contact Information

Name:	Thomas Hutson	Address 1:	Worcester County Extension
Title:	Interim Area Extension Director	Address 2:	P. O. Box 219
Email:	thutson@umd.edu	City/State:	Snow Hill
Telephone:	410-632-1972	Zip Code:	21853

Form MES-8		COUNTY EXTENSION SERVICE BUDGET (County Appropriation Only)				
KFS # 4459730						
Object Classification			Appropriated for year 2025	Requested for year 2026	Reduction Changes	Remarks
Salary (Itemized Positions)						
	Pos. No.	I.C.				
Sr. Extension Agent Associate (Agriculture)	117757	0	Perdue, Maegan	29,736	31,547	1,811
Extension Agent Associate (FCS -Finance)	125246		Cooke, Suzanne	59,104	62,703	3,599
Ext. Agent (4-H)	126581		Barga, Barb	64,573	68,505	3,932
Extension Agent (Nutrition)			Daw, Caitlin			
Interim Area Extension Director			Tom Hutson			
Total Faculty Salaries				153,413	162,755	9,342
					0	
					0	
					0	
0	0	0	Decker, Kathleen	13,571	15,140	1,569
Extension Program Assistant	0	0	Poudel, Mary	47,687	51,334	3,647
Interim Nutrient Management Advisor			Webster, Anne-Meredith			
	0	0		0		0
Total Other Salaries				61,258	66,474	5,216
Total All Salaries				214,671	229,229	14,558
Fringe Benefits				12,168	12,168	0
					0	
Travel				19,826	19,826	0
					0	
L&A				835	1,069	234
					0	
					0	
Computer Equipment-Replacement						0 DIRECT
Administration (storage facility)				4,950	7,700	2,750 DIRECT
Dues and Subscriptions				749	749	0 DIRECT
Office Supplies				6600	6000	-600 DIRECT
Postage				1,500	1,000	-500 DIRECT
Equipment Rental - Water						0 DIRECT
Copier Lease				6,000	5,000	-1,000 DIRECT
Telephones				195	0	-195
Total Extension Funding				247,500	262,292	14,792
Total DIRECT Funding				19,994	20,449	455
Total County Funding				267,494	282,741	15,247
Recommended By:						
Date: 1/21/2025			Approved by			
			Worcester County Official			

1702 NATURAL RESOURCES				
Department Revenue and Expenditure Summary				
Revenues:				
Revenue Category	Adopted Budget FY2025	Budget Requested FY2026	\$ Variance	% Variance
State Grants/Revenues	\$ 12,000	\$ 15,000	\$ 3,000	25%
Other Grants	\$ -	\$ -	\$ -	0%
Total	\$ 12,000	\$ 15,000	\$ 3,000	25%
Expenditures:				
Expenditure Category	Adopted Budget FY2025	Budget Request FY2026	\$ Variance	% Variance
Personnel Services	\$ -	\$ -	\$ -	0%
Supplies & Materials	73,935	50,000	\$ (23,935)	-32%
Maintenance & Services	0	0	\$ -	0%
Other Charges	552,000	565,800	\$ 13,800	3%
Capital Outlay	0	0	\$ -	0%
Total	\$ 625,935	\$ 615,800	\$ (10,135)	-2%
			\$ Decrease in Exp over Rev	% Inc/(Dec)
Budget variance: Revenue estimated to increase for MALPF. Expenditures estimated decrease in Spongy Moth Program based on actuals.			\$ (13,135)	-2%

Revenues			1702 Other Natural Resources Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund										
REVENUES										
Department: 1702 - Other Natural Resources										
<i>INTGOV ST - Intergovernmental - State Revenues</i>										
	5925	MALPF Admin Fee	15,000.00	12,000.00	12,000.00	3,000.00	25%	0.00	30,000.00	Increase based on prior 4 years actuals
<i>Account Total: INTGOV ST - Intergovernmental - State Revenues</i>			\$15,000.00	\$12,000.00	\$12,000.00	\$3,000.00	25%	\$0.00	\$30,000.00	
Department Total: 1702 - Other Natural Resources			\$15,000.00	\$12,000.00	\$12,000.00	\$3,000.00	25%	\$0.00	\$30,000.00	

Expenditures			1702 Other Natural Resources Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund										
EXPENSES										
Department: 1702 - Other Natural Resources										
<i>SUPP & MAT - Supplies & Materials</i>										
	6170.010	Program Expense Spongy Moth Control	50,000.00	73,935.00	73,935.00	(23,935.00)	-32%	0.00	8,138.00	Decrease based on past 5 years actuals.
<i>Account Total: SUPP & MAT - Supplies & Materials</i>			\$50,000.00	\$73,935.00	\$73,935.00	(\$23,935.00)	-32%	\$0.00	\$8,138.00	
<i>OTHR CHGS - Other Charges</i>										
	7100.180	County Grants Soil Conservation	12,000.00	12,000.00	12,000.00	0.00	0%	12,000.00	12,000.00	
	7130.030	Matching Appropriation Conservation Easements	13,800.00	0.00	80,780.00	13,800.00	N/A	28,200.00	23,800.00	FY26 matching commitment to the state.
	7130.040	Matching Appropriation Md Agri Land Preservation Fund	50,000.00	50,000.00	98,459.00	0.00	0%	50,000.00	2,409.47	
	7130.050	Matching Appropriation Beach Maintenance	490,000.00	490,000.00	490,000.00	0.00	0%	382,744.21	414,658.00	
<i>Account Total: OTHR CHGS - Other Charges</i>			\$565,800.00	\$552,000.00	\$681,239.00	\$13,800.00	3%	\$472,944.21	\$452,867.47	
Department Total: 1702 - Other Natural Resources			\$615,800.00	\$625,935.00	\$755,174.00	(\$10,135.00)	-2%	\$472,944.21	\$461,005.47	

Expense Budget Transaction Report

1702

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1702 - Other Natural Resources				
Account 6170.010 - Program Expense Spongy Moth Control				
100.1702.6170.010	Based on previous years actuals	1.0000	50,000.00	50,000.00
	Account 6170.010 - Program Expense Spongy Moth Control Totals	Transactions	1	\$50,000.00
Account 7100.180 - County Grants Soil Conservation				
100.1702.7100.180	Soil conservation requested grant	1.0000	12,000.00	12,000.00
	Account 7100.180 - County Grants Soil Conservation Totals	Transactions	1	\$12,000.00
Account 7130.030 - Matching Appropriation Conservation Easements				
100.1702.7130.030	Matching Conservation Easement \$ per Bob State Commitments	1.0000	13,800.00	13,800.00
	Account 7130.030 - Matching Appropriation Conservation Easements Totals	Transactions	1	\$13,800.00
Account 7130.040 - Matching Appropriation Md Agri Land Preservation Fund				
100.1702.7130.040	Based on match committment	1.0000	50,000.00	50,000.00
	Account 7130.040 - Matching Appropriation Md Agri Land Preservation Fund Totals	Transactions	1	\$50,000.00
Account 7130.050 - Matching Appropriation Beach Maintenance				
100.1702.7130.050	Based on trend	1.0000	490,000.00	490,000.00
	Account 7130.050 - Matching Appropriation Beach Maintenance Totals	Transactions	1	\$490,000.00
	Department 1702 - Other Natural Resources Totals	Transactions	5	\$615,800.00
	Fund 100 - General Fund Totals	Transactions	5	\$615,800.00
	EXPENSES Totals	Transactions	5	\$615,800.00
	Grand Totals	Transactions	5	\$615,800.00

DEPARTMENT BUDGET SUMMARY

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

MISSION STATEMENT:

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

PROGRAM SERVICES: (STATISTICS)

•	The annual payment to Maryland Department of Natural Resources for the Ocean Beach Replenishment Fund is estimated at \$490,000 for FY26
•	The County pays for annual Gypsy Moth Surveys conducted by the Maryland Department of Agriculture.
•	Matching County funds for Rural Legacy Easements and other Conservation projects are expensed through the Other Natural Resources.

Statistical Data:

Description of Statistical Data	Actual FY2023	Actual FY2024	Estimate FY2025	Estimate FY2026

Expenditures:

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Personnel Services					0.0%
Supplies & Materials	14,985	8,138	73,935	50,000	-32.4%
Maintenance & Services	-				0.0%
Other Charges	518,655	452,867	552,000	565,800	2.5%
Interfund Charges					0.0%
Capital Outlay					0.0%
Debt Service					0.0%
Total	533,640	461,005	625,935	615,800	-2%

Staffing (Full Time Equivalent):

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

Summary of Significant Budget Increase/Decrease Request

Description of Increase/Decrease	\$ Increase/Decrease	% Inc/(Dec)
Decrease in request due to Spongy Moth program trend in actual expenses	\$ (10,135)	-2%

Contact Information

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

1801 ECONOMIC DEVELOPMENT DEPARTMENT				
Department Revenue and Expenditure Summary				
Revenues:				
Revenue Category	Adopted Budget FY2025	Budget Requested FY2026	\$ Variance	% Variance
State Grants/Revenues	\$ 100,000	\$ 100,000	\$ -	0.0%
Other Grants	\$ -	\$ -	\$ -	0.0%
Total	\$ 100,000	\$ 100,000	\$ -	0.0%
Expenditures:				
Expenditure Category	Adopted Budget FY2025	Budget Request FY2026	\$ Variance	% Variance
Personnel Services	\$ 239,915	\$ 257,281	\$ 17,366	7.2%
Supplies & Materials	218,840	250,650	\$ 31,810	14.5%
Maintenance & Services	48,575	78,575	\$ 30,000	61.8%
Other Charges	20,620	27,100	\$ 6,480	31.4%
Capital Outlay	64,500	20,000	\$ (44,500)	-69.0%
Total	\$ 592,450	\$ 633,606	\$ 41,156	6.9%
			\$ Increase/ Decrease	% Inc/(Dec)
Budget variance: Expenditure increase for new software and advertising.			\$ 41,156	6.9%

Revenue			1801 Economic Development Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund										
REVENUES										
Department: 1801 - Economic Development										
INTGOV ST - Intergovernmental - State Revenues										
	5940	Intern Program Grant	100,000.00	100,000.00	100,000.00	0.00	0%	0.00	100,000.00	
Account Total: INTGOV ST - Intergovernmental - State Revenues			\$100,000.00	\$100,000.00	\$100,000.00	\$0.00	0%	\$0.00	\$100,000.00	
Department Total: 1801 - Economic Development			\$100,000.00	\$100,000.00	\$100,000.00	\$0.00	0%	\$0.00	\$100,000.00	

Expenditures			1801 Economic Development Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund										
EXPENSES										
Department: 1801 - Economic Development										
PERS SVCS - Personnel Services										
	6000.100	Personnel Services Salaries	173,555.00	161,323.00	161,323.00	12,232.00	8%	77,757.53	149,055.91	
	6010.020	Benefits Contingency	68.00	71.00	71.00	(3.00)	-4%	0.00	0.00	
	6010.025	Benefits Deferred Comp Match	2,000.00	2,000.00	2,000.00	0.00	0%	0.00	0.00	
	6010.030	Benefits Hospitalization Insurance	33,874.00	33,874.00	33,874.00	0.00	0%	16,333.77	0.00	
	6010.050	Benefits Retirement	23,048.00	19,310.00	19,310.00	3,738.00	19%	0.00	0.00	
	6010.060	Benefits Social Security Taxes	13,278.00	12,343.00	12,343.00	935.00	8%	5,591.31	0.00	
	6010.070	Benefits Unemployment Insurance	68.00	71.00	71.00	(3.00)	-4%	0.00	0.00	
	6010.090	Benefits Workmans Compensation Ins	3,414.00	2,452.00	2,452.00	962.00	39%	2,152.00	0.00	
	6010.120	Benefits Long Term Disability	256.00	265.00	265.00	(9.00)	-3%	0.00	0.00	
	6010.130	Benefits Life Insurance	290.00	300.00	300.00	(10.00)	-3%	0.00	0.00	
	6010.140	Benefits FSA & PSA Admin and EAP Program	314.00	325.00	325.00	(11.00)	-3%	55.86	0.00	
	6010.150	Benefits Retirement Administration Fee	327.00	339.00	339.00	(12.00)	-4%	73.34	0.00	
	6010.900	Benefits OPEB contribution	6,789.00	7,242.00	7,242.00	(453.00)	-6%	3,621.00	0.00	
Account Total: PERS SVCS - Personnel Services			\$257,281.00	\$239,915.00	\$239,915.00	\$17,366.00	7%	\$105,584.81	\$149,055.91	
SUPP & MAT - Supplies & Materials										
	6100.100	Administrative Expense Dues, Licenses & Subscriptions	4,110.00	3,400.00	3,400.00	710.00	21%	3,077.50	1,573.54	Add'l Memberships/dues
	6100.150	Administrative Expense Incentives & Event	16,000.00	10,000.00	10,000.00	6,000.00	60%	2,896.88	7,626.99	Aquaculture Branding & MEDA
	6100.190	Administrative Expense Office Supplies	700.00	700.00	700.00	0.00	0%	58.07	625.89	
	6110.090	Supplies & Equipment Computers & Printers	2,100.00	0.00	0.00	2,100.00	N/A	0.00	0.00	Replace laptop IT schedule
	6110.245	Supplies & Equipment Mobile Phones	2,040.00	2,040.00	2,040.00	0.00	0%	425.47	1,196.18	
	6110.280	Supplies & Equipment Office Furniture	1,500.00	1,500.00	1,500.00	0.00	0%	161.98	3,741.71	
	6110.310	Supplies & Equipment Promotional Materials	12,000.00	0.00	0.00	12,000.00	N/A	0.00	0.00	Collateral Added
	6130.010	Equipment Maintenance Copier Lease	1,200.00	1,200.00	1,200.00	0.00	0%	497.40	1,379.74	
	6130.060	Equipment Maintenance Software Licensing	11,000.00	0.00	0.00	11,000.00	N/A	0.00	0.00	Cost for Hubspot CRM & Jobs EQ Software licenses.
	6160.043	Grant Programs Other Grants	0.00	0.00	0.00	0.00	N/A	4,706.65	4,916.66	
	6160.151	Grant Programs Tri County Economic Dev	0.00	0.00	3,800.00	0.00	N/A	482,195.84	383,265.15	
	6170.020	Program Expense Workforce Development	200,000.00	200,000.00	200,000.00	0.00	0%	180,635.00	195,206.90	
Account Total: SUPP & MAT - Supplies & Materials			\$250,650.00	\$218,840.00	\$222,640.00	\$31,810.00	15%	\$674,654.79	\$599,532.76	
MAINT & SVCS - Maintenance & Services										
	6530.040	Consulting Services Consulting Services	45,000.00	45,000.00	45,000.00	0.00	0%	29,000.00	34,000.00	
	6530.180	Consulting Services Web Page	0.00	0.00	0.00	0.00	N/A	2,000.00	0.00	
	6540.020	Vehicle Operating Expenses Fuel - WC Fleet	1,875.00	1,875.00	1,875.00	0.00	0%	660.29	1,000.26	
	6540.030	Vehicle Operating Expenses Vehicle Maintenance	1,000.00	1,000.00	1,000.00	0.00	0%	18.00	927.30	
	6550.270	Building Site Expenses Telephone	700.00	700.00	700.00	0.00	0%	0.00	445.17	
	6900.015	Advertising Economic Development	30,000.00	0.00	0.00	30,000.00	N/A	0.00	0.00	Promotions & Campaigns
Account Total: MAINT & SVCS - Maintenance & Services			\$78,575.00	\$48,575.00	\$48,575.00	\$30,000.00	62%	\$31,678.29	\$36,372.73	

Expenditures			1801 Economic Development Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
		<i>OTHR CHGS - Other Charges</i>								
	7000.020	Travel, Training & Expense Board Member Allowance	1,500.00	4,200.00	4,200.00	(2,700.00)	-64%	600.00	946.14	Reduced to quarterly meetings
	7000.100	Travel, Training & Expense Meetings/Conferences/Shows	25,450.00	15,220.00	15,220.00	10,230.00	67%	3,333.37	7,776.46	Professional Devel. & Training Conferences
	7000.115	Travel, Training & Expense Mileage	150.00	1,200.00	1,200.00	(1,050.00)	-88%	191.92	2,663.72	Reduced/County Vehicle
		<i>Account Total: OTHR CHGS - Other Charges</i>	\$27,100.00	\$20,620.00	\$20,620.00	\$6,480.00	31%	\$4,125.29	\$11,386.32	
		<i>CAP EQ - Capital Equipment</i>								
	9010.010	Capital Equipment New Vehicles	0.00	31,000.00	31,000.00	(31,000.00)	-100%	24,035.00	0.00	No new vehicle requests for FY26
	9010.170	Capital Equipment Software	20,000.00	33,500.00	33,500.00	(13,500.00)	-40%	18,332.88	30,213.61	Added Zartico and Enradius software
		<i>Account Total: CAP EQ - Capital Equipment</i>	\$20,000.00	\$64,500.00	\$64,500.00	(\$44,500.00)	-69%	\$42,367.88	\$30,213.61	
		Department Total: 1801 - Economic Development	\$633,606.00	\$592,450.00	\$596,250.00	\$41,156.00	7%	\$858,411.06	\$826,561.33	

Expense Budget Transaction Report

1801

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund	100 - General Fund			
Department	1801 - Economic Development			
Account	6100.100 - Administrative Expense Dues, Licenses & Subscriptions			
100.1801.6100.100	BBHA Dues	1.0000	100.00	100.00
100.1801.6100.100	Eventbrite, misc. posting fees	1.0000	135.00	135.00
100.1801.6100.100	Flipsnack	1.0000	150.00	150.00
100.1801.6100.100	Main Street America Dues	1.0000	295.00	295.00
100.1801.6100.100	Maryland Chamber Dues	1.0000	750.00	750.00
100.1801.6100.100	MDMO Dues	1.0000	870.00	870.00
100.1801.6100.100	MEDA Dues	2.0000	200.00	400.00
100.1801.6100.100	MTC Dues	2.0000	130.00	260.00
100.1801.6100.100	Survey Monkey	1.0000	450.00	450.00
100.1801.6100.100	Taste of the Eastern Shore	1.0000	600.00	600.00
100.1801.6100.100	Zoom	1.0000	100.00	100.00
Account 6100.100 - Administrative Expense Dues, Licenses & Subscriptions Totals		Transactions	11	\$4,110.00
Account	6100.150 - Administrative Expense Incentives & Events			
100.1801.6100.150	Aquaculture Branding	1.0000	5,000.00	5,000.00
100.1801.6100.150	MACo Supplies	1.0000	1,000.00	1,000.00
100.1801.6100.150	MEDA	1.0000	1,000.00	1,000.00
100.1801.6100.150	Meeting Supplies	1.0000	1,000.00	1,000.00
100.1801.6100.150	Quarterly Mixers	4.0000	2,000.00	8,000.00
Account 6100.150 - Administrative Expense Incentives & Events Totals		Transactions	5	\$16,000.00
Account	6100.190 - Administrative Expense Office Supplies			
100.1801.6100.190	Administrative Supplies	1.0000	300.00	300.00
100.1801.6100.190	Employee Budget	2.0000	125.00	250.00
100.1801.6100.190	Paper	3.0000	50.00	150.00
Account 6100.190 - Administrative Expense Office Supplies Totals		Transactions	3	\$700.00
Account	6110.090 - Supplies & Equipment Computers & Printers			
100.1801.6110.090	Replace ED Specialists laptop per IT schedule	1.0000	2,100.00	2,100.00
Account 6110.090 - Supplies & Equipment Computers & Printers Totals		Transactions	1	\$2,100.00
Account	6110.245 - Supplies & Equipment Mobile Phones			
100.1801.6110.245	Monthly Cell Phone Bill	12.0000	170.00	2,040.00
Account 6110.245 - Supplies & Equipment Mobile Phones Totals		Transactions	1	\$2,040.00
Account	6110.280 - Supplies & Equipment Office Furniture			
100.1801.6110.280	Based on trend	1.0000	1,500.00	1,500.00
Account 6110.280 - Supplies & Equipment Office Furniture Totals		Transactions	1	\$1,500.00
Account	6110.310 - Supplies & Equipment Promotional Materials			
100.1801.6110.310	ED Guides, Maps, Choose and Live	1.0000	12,000.00	12,000.00
Account 6110.310 - Supplies & Equipment Promotional Materials Totals		Transactions	1	\$12,000.00

Expense Budget Transaction Report

1801

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1801 - Economic Development				
Account 6130.010 - Equipment Maintenance Copier Lease				
100.1801.6130.010	Budget for Printer Contract	12.0000	100.00	1,200.00
	Account 6130.010 - Equipment Maintenance Copier Lease Totals	Transactions	1	\$1,200.00
Account 6130.060 - Equipment Maintenance Software Licensing				
100.1801.6130.060	Hubspot CRM	1.0000	8,500.00	8,500.00
100.1801.6130.060	Jobs EQ Software	1.0000	2,500.00	2,500.00
	Account 6130.060 - Equipment Maintenance Software Licensing Totals	Transactions	2	\$11,000.00
Account 6170.020 - Program Expense Workforce Development Programs				
100.1801.6170.020	STATT Camp, Tech School, Intern Placement	1.0000	200,000.00	200,000.00
	Account 6170.020 - Program Expense Workforce Development Programs Totals	Transactions	1	\$200,000.00
Account 6530.040 - Consulting Services Consulting Services				
100.1801.6530.040	Product Development	4.0000	5,000.00	20,000.00
100.1801.6530.040	SBDC Annual Contract	1.0000	25,000.00	25,000.00
	Account 6530.040 - Consulting Services Consulting Services Totals	Transactions	2	\$45,000.00
Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet				
100.1801.6540.020	Vehicle Fuel Expense	3.0000	625.00	1,875.00
	Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet Totals	Transactions	1	\$1,875.00
Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance				
100.1801.6540.030	Vehicle Maintenance	2.0000	500.00	1,000.00
	Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance Totals	Transactions	1	\$1,000.00
Account 6550.270 - Building Site Expenses Telephone				
100.1801.6550.270	New Building	1.0000	700.00	700.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	1	\$700.00
Account 6900.015 - Advertising Economic Development				
100.1801.6900.015	Supplement Advertising	1.0000	30,000.00	30,000.00
	Account 6900.015 - Advertising Economic Development Totals	Transactions	1	\$30,000.00
Account 7000.020 - Travel, Training & Expense Board Member Allowance				
100.1801.7000.020	Quarterly Meeting Budget	3.0000	500.00	1,500.00
	Account 7000.020 - Travel, Training & Expense Board Member Allowance Totals	Transactions	1	\$1,500.00
Account 7000.100 - Travel, Training & Expense Meetings/Conferences/Shows				
100.1801.7000.100	Chamber Events, Meetings/Trainings	1.0000	4,300.00	4,300.00
100.1801.7000.100	In-State Hotel, Parking, Other fees	2.0000	1,250.00	2,500.00
100.1801.7000.100	2025 MACo Conference August 13-16	2.0000	60.00	120.00
100.1801.7000.100	2025 Rural Maryland Council Annual Summer Mtg	2.0000	450.00	900.00
100.1801.7000.100	2025-26 MEDA Spring, Fall Conferences and Events	2.0000	1,250.00	2,500.00
100.1801.7000.100	2026 Maryland Coalition Tourism Day Annapolis	3.0000	250.00	750.00

Expense Budget Transaction Report

1801

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1801 - Economic Development				
Account 7000.100 - Travel, Training & Expense Meetings/Conferences/Shows				
100.1801.7000.100	2026 Maryland State Conference, Hotel, Travel	2.0000	1,060.00	2,120.00
100.1801.7000.100	2026 Taste of the Eastern Shore Annapolis Feb	2.0000	250.00	500.00
100.1801.7000.100	BD. Agritourism Fieldtrips	2.0000	695.00	1,390.00
100.1801.7000.100	BD. IEDC Business Retention and Expansion Course	1.0000	1,000.00	1,000.00
100.1801.7000.100	BD. Main Street America Conf. Out of State Spring '26	1.0000	2,200.00	2,200.00
100.1801.7000.100	BD. UMES Agritourism Conference Nov 17-18 2026	1.0000	1,100.00	1,100.00
100.1801.7000.100	WF. MD Workforce Assoc. Raising the Bar Sept 8-10 '26	1.0000	850.00	850.00
100.1801.7000.100	WF. Mont. County Food & Bev. Show Spring '26	3.0000	340.00	1,020.00
100.1801.7000.100	WF. MTTS Summit November '25	1.0000	1,000.00	1,000.00
100.1801.7000.100	WF. NAWDP Conf. Out of State May 2026	1.0000	3,200.00	3,200.00
Account 7000.100 - Travel, Training & Expense Meetings/Conferences/Shows Totals		Transactions	16	\$25,450.00
Account 7000.115 - Travel, Training & Expense Mileage				
100.1801.7000.115	Estimated mileage reimb	1.0000	150.00	150.00
Account 7000.115 - Travel, Training & Expense Mileage Totals		Transactions	1	\$150.00
Account 9010.170 - Capital Equipment Software				
100.1801.9010.170	Enradius	1.0000	3,000.00	3,000.00
100.1801.9010.170	Zartico	1.0000	17,000.00	17,000.00
Account 9010.170 - Capital Equipment Software Totals		Transactions	2	\$20,000.00
Department 1801 - Economic Development Totals		Transactions	53	\$376,325.00
Fund 100 - General Fund Totals		Transactions	53	\$376,325.00
EXPENSES Totals		Transactions	53	\$376,325.00
Grand Totals		Transactions	53	\$376,325.00

DEPARTMENT BUDGET SUMMARY				
Department or Agency:	Economic Development	Department Number:	1801	
Fund: 100	General Fund	Function:	Economic Development	
MISSION STATEMENT:				
To sustain and grow Worcester County's vibrant economy, by providing leadership and resources for business creation, expansion, retention, new business recruitment and community development while protecting our rural and coastal character that offers outstanding quality of life to our residents and businesses.				
PROGRAM SERVICES: (STATISTICS)				
•	Business attraction, retention and expansion - Assist companies that are creating and/or adding jobs with financial resources. Assist entrepreneurs with navigating business development process. Monitor and respond to State and Federal Legislation that could impact			
	Conduct individual real-estate tours for businesses interested in locating to Worcester County. Assist in business plan development.			
	Oversee and Administer Worcester County STAT Skilled Trades, Agriculture, Tourism and Technology internship, leadership and camp program in coordination with Worcester Tech.			
	Research and track local economic indicators. Source for data and information regarding the economic health of the County. Facilitate economic summit & industry conferences for the County. Hold Networking and educational/professional development events.			
	Provide linkages with city, county and state resources to help businesses in start-up or expansion phase. Provide connections to resources such as grants and tax credits at local and state level.			
	Facilitate loan administration for Video Lottery Terminal (VLT) and other public loan programs. Facilitate tax credit seminars for business owners in the County.			
Statistical Data:				
Description of Statistical Data	Actual FY2023	Actual FY2024	Estimate FY2025	Estimate FY2026
Newsletter recipients	1,013	2,200	2,500	2,650
Networking events/Job Fairs/Professional Dev workshop attendees	650	800	1,000	1,000
Choosemarylandscoast.org web traffic	5200	8000	9000	
Job Board Businesses/#jobs listed	120	150	175	200+

DEPARTMENT BUDGET SUMMARY					
Department or Agency:	Economic Development	Department Number:	1801		
Fund: 100	General Fund	Function:	Economic Development		
Expenditure History					
Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Personnel Services	\$ 137,395	\$ 149,056	\$ 239,915	\$ 257,281	7.2%
Supplies & Materials	397,976	594,616	218,840	250,650	14.5%
Maintenance & Services	41,350	36,373	48,575	78,575	61.8%
Other Charges	13,371	11,386	20,620	27,100	31.4%
Capital Outlay	0	30,214	64,500	20,000	-69.0%
Debt Service					0.0%
Total	\$ 590,092	\$ 821,645	\$ 592,450	\$ 633,606	6.9%
Staffing (Full Time Equivalent):					
Position Title	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Economic Dev Director	0.0	0.0	0.0	0.0	0%
Business Development & Retention Specialist	1.0	1.0	1.0	1.0	0%
Workforce Engagement Specialist	1.0	1.0	1.0	1.0	0%
Total	2.0	2.0	2.0	2.0	0%
Summary of Significant Budget Increase/Decrease					
Description of Increase/Decrease				\$ Increase/Decrease	% Inc/(Dec)
Increase for new software Jobs EQ & Zartico, Enradius and Advertising				\$ 41,156	6.9%
Contact Information					
Name:	Melanie Pursel	Address 1:	107 West Green St.		
Title:	Director	Address 2:			
Email:	mpursel@co.worcester.md.us	City/State:	Snow Hill, MD		
Telephone:	410-632-3112	Zip Code:	21863		

**WORCESTER COUNTY
PERSONAL COMPUTER FORM
FY2026**

Department/Agency Name: Economic Development

Department No. 100.1801

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

<u>N or R</u>	<u>Description:</u>	<u>Qty:</u>	<u>Cost:</u>	<u>Total:</u>
<u> </u> Mini Computer	<u>MinisForum Mini Dektop</u>	<u> </u>	<u> \$440</u>	<u> \$0</u>
R <u> </u> Laptop**	<u>Dell Latitude w/docking **</u>	<u> 1</u>	<u> \$2,100</u>	<u> \$2,100</u>
<u> ** with docking station</u>				
<u> </u> Laptop only	<u>Laptop w/o docking stn</u>	<u> </u>	<u> \$1,800</u>	<u> \$0</u>
<u> </u> Desktop w/dual video card	<u>Dell Optiplex ***</u>	<u> </u>	<u> \$1,370</u>	<u> \$0</u>
<u> ***does not include monitor</u>				
<u> </u> Docking Station	<u>Dell Dock Station Replicator</u>	<u> </u>	<u> \$300</u>	<u> \$0</u>
<u> </u> 24" Monitor	<u>Single Monitor</u>	<u> </u>	<u> \$175</u>	<u> \$0</u>
<u> </u> 32" Monitor	<u>Single Monitor</u>	<u> </u>	<u> \$280</u>	<u> \$0</u>
<u> </u> Laptop Tote	<u>Laptop Canvas Tote</u>	<u> </u>	<u> \$20</u>	<u> \$0</u>
<u> </u> Adobe Acrobat	<u>Standard Software</u>	<u> </u>	<u> \$240</u>	<u> \$0</u>
TOTAL TO KEY TO ACCOUNT 6110.090				<u> \$2,100</u>

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

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

Michelle Burke Replacement Laptop/Docking Station WCECON9005L

Increase for new software Jobs EQ & Zartico, Enradius and Advertising

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

Worcester Cnty

Completed By:

Melanie Pursel

Date:

Subsidiary	Vehicle Identification #	Make	Year	Model	Mileage	Driver
Economic Development	3FA6POH78ER191056	Ford	2014	Fusion	97,876	Michele Burke
Economic Development	rf164293	Chevy	2024	Malibu	4,240	Nancy Schwendeman
				Average Mileage *		
				Usable Vehicles *	2	

*If a vehicle is not usable, do not key in mileage, or it will skew the average and count.

1803 TOURISM DEPARTMENT				
Department Revenue and Expenditure Summary				
Revenues:				
Revenue Category	Adopted Budget FY2025	Budget Requested FY2026	\$ Variance	% Variance
State Grants/Revenues	\$ 160,000	\$ 195,000	\$ 35,000	21.9%
Other Grants	\$ -	\$ -	\$ -	0.0%
Total	\$ 160,000	\$ 195,000	\$ 35,000	21.9%
Expenditures:				
Expenditure Category	Adopted Budget FY2025	Budget Request FY2026	\$ Variance	% Variance
Personnel Services	\$ 463,954	\$ 499,919	\$ 35,965	7.8%
Supplies & Materials	320,700	289,762	\$ (30,938)	-9.6%
Maintenance & Services	845,558	911,558	\$ 66,000	7.8%
Other Charges	12,850	21,800	\$ 8,950	69.6%
Capital Outlay	0	0	\$ -	0.0%
Total	\$ 1,643,062	\$ 1,723,039	\$ 79,977	4.9%
			\$ Increase/ Decrease	% Inc/(Dec)
Tourism Department budget variance: Revenue increase is anticipated for State Tourism Advertising Grant. Expenditure increase personnel request, and for promotional materials/guides.			\$ 44,977	2.7%

Revenues			1803 Tourism Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund										
REVENUES										
Department: 1803 - Tourism										
Location: 200 - Administration										
INTGOV ST - Intergovernmental - State Revenues										
	5705	State Grant for Tourism	195,000.00	160,000.00	160,000.00	35,000.00	22%	0.00	102,511.00	
Account Total: INTGOV ST - Intergovernmental - State Revenues			\$195,000.00	\$160,000.00	\$160,000.00	\$35,000.00	22%	\$0.00	\$102,511.00	
Location Total: 200 - Administration			\$195,000.00	\$160,000.00	\$160,000.00	\$35,000.00	22%	\$0.00	\$102,511.00	
Department Total: 1803 - Tourism			\$195,000.00	\$160,000.00	\$160,000.00	\$35,000.00	22%	\$0.00	\$102,511.00	

Expenditures			1803 Tourism Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund										
EXPENSES										
Department: 1803 - Tourism										
Location: 200 - Administration										
PERS SVCS - Personnel Services										
	6000.100	Personnel Services Salaries	279,032.00	249,133.00	249,133.00	29,899.00	12%	120,078.90	231,451.40	Personnel reclass request
	6010.020	Benefits Contingency	110.00	109.00	109.00	1.00	1%	0.00	0.00	
	6010.025	Benefits Deferred Comp Match	2,000.00	2,000.00	2,000.00	0.00	0%	0.00	0.00	
	6010.030	Benefits Hospitalization Insurance	6,711.00	6,712.00	6,712.00	(1.00)	0%	3,301.24	0.00	
	6010.050	Benefits Retirement	37,055.00	29,821.00	29,821.00	7,234.00	24%	0.00	0.00	
	6010.060	Benefits Social Security Taxes	21,348.00	19,060.00	19,060.00	2,288.00	12%	9,110.25	0.00	
	6010.070	Benefits Unemployment Insurance	109.00	109.00	109.00	0.00	0%	0.00	0.00	
	6010.090	Benefits Workmans Compensation Ins	5,488.00	3,787.00	3,787.00	1,701.00	45%	3,322.00	0.00	
	6010.120	Benefits Long Term Disability	411.00	409.00	409.00	2.00	0%	0.00	0.00	
	6010.130	Benefits Life Insurance	466.00	463.00	463.00	3.00	1%	0.00	0.00	
	6010.140	Benefits FSA & PSA Admin and EAP Program	504.00	502.00	502.00	2.00	0%	86.27	0.00	
	6010.150	Benefits Retirement Administration Fee	526.00	523.00	523.00	3.00	1%	113.27	0.00	
	6010.900	Benefits OPEB contribution	10,184.00	10,863.00	10,863.00	(679.00)	-6%	5,431.50	0.00	
Account Total: PERS SVCS - Personnel Services			\$363,944.00	\$323,491.00	\$323,491.00	\$40,453.00	13%	\$141,443.43	\$231,451.40	
SUPP & MAT - Supplies & Materials										
	6100.010	Administrative Expense Administrative Exp	600.00	600.00	600.00	0.00	0%	275.17	780.90	
	6100.100	Administrative Expense Dues, Licenses & Subscriptions	7,554.00	2,969.00	2,969.00	4,585.00	154%	1,131.88	2,430.99	Added Memberships & Dues
	6100.150	Administrative Expense Incentives & Events	1,800.00	900.00	900.00	900.00	100%	1,062.50	1,038.71	
	6100.190	Administrative Expense Office Supplies	1,000.00	1,000.00	1,000.00	0.00	0%	248.50	1,056.50	
	6110.090	Supplies & Equipment Computers & Printers	4,200.00	0.00	0.00	4,200.00	N/A	0.00	410.43	Replacement schedule per IT
	6110.245	Supplies & Equipment Mobile Phones	1,308.00	1,308.00	1,308.00	0.00	0%	447.97	961.02	
	6110.310	Supplies & Equipment Promotional Materials	54,800.00	38,263.00	38,263.00	16,537.00	43%	32,098.66	55,192.55	New collateral & increase quantity
	6110.393	Supplies & Equipment Special Event Sponsorship	10,000.00	6,000.00	6,000.00	4,000.00	67%	4,194.81	5,175.00	Sponsored more town events
	6130.010	Equipment Maintenance Copier Lease	600.00	600.00	600.00	0.00	0%	172.04	516.12	
	6130.060	Equipment Maintenance Software Licensing	10,000.00	2,000.00	2,000.00	8,000.00	400%	0.00	0.00	New Kiosk + Software
	6160.043	Grant Programs Other Grants	0.00	104,160.00	104,160.00	(104,160.00)	-100%	37,846.59	4,574.79	One Time Grant from EDA
	6160.150	Grant Programs Tourism Grant Projects	195,000.00	160,000.00	160,000.00	35,000.00	22%	176,702.93	102,511.00	Est. based on OTD formula
Account Total: SUPP & MAT - Supplies & Materials			\$286,862.00	\$317,800.00	\$317,800.00	(\$30,938.00)	-10%	\$254,181.05	\$174,648.01	
MAINT & SVCS - Maintenance & Services										
	6530.040	Consulting Services Consulting Services	35,100.00	19,100.00	19,100.00	16,000.00	84%	5,558.73	14,563.85	Add'l product dev grant management
	6530.180	Consulting Services Web Page	18,000.00	18,000.00	18,000.00	0.00	0%	7,434.75	21,486.25	
	6540.020	Vehicle Operating Expenses Fuel - WC Fleet	2,400.00	2,400.00	2,400.00	0.00	0%	1,353.49	2,817.78	
	6540.030	Vehicle Operating Expenses Vehicle Maintenance	1,125.00	1,125.00	1,125.00	0.00	0%	897.22	927.05	
	6550.060	Building Site Expenses Electricity	3,000.00	3,000.00	3,000.00	0.00	0%	1,196.97	3,456.44	
	6550.090	Building Site Expenses General Maintenance Repairs	275.00	275.00	275.00	0.00	0%	275.00	0.00	

Expenditures			1803 Tourism Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
	6550.140	Building Site Expenses Internet Access	2,058.00	2,058.00	2,058.00	0.00	0%	1,114.24	2,087.54	
	6550.170	Building Site Expenses Office Rent/Lease	37,602.00	37,602.00	37,602.00	0.00	0%	22,374.02	37,918.98	
	6900.052	Advertising Supplemental Advertising	283,500.00	283,500.00	283,500.00	0.00	0%	286,358.40	280,853.40	
	6900.055	Advertising Tourism	506,000.00	456,000.00	456,000.00	50,000.00	11%	151,746.26	432,875.30	More state funding per formula
Account Total: MAINT & SVCS - Maintenance & Services			\$889,060.00	\$823,060.00	\$823,060.00	\$66,000.00	8%	\$478,309.08	\$796,986.59	
OTHR CHGS - Other Charges										
	7000.020	Travel, Training & Expense Board Member Allowance	1,500.00	2,800.00	2,800.00	(1,300.00)	-46%	582.79	1,103.21	Reduced to Quarterly Meetings
	7000.100	Travel, Training & Expense Meetings/Conferences/Shows	20,000.00	9,500.00	9,500.00	10,500.00	111%	4,737.46	5,901.92	Professional Development & Training
	7000.115	Travel, Training & Expense Mileage	200.00	450.00	450.00	(250.00)	-56%	0.00	247.05	
Account Total: OTHR CHGS - Other Charges			\$21,700.00	\$12,750.00	\$12,750.00	\$8,950.00	70%	\$5,320.25	\$7,252.18	
Location Total: 200 - Administration			\$1,561,566.00	\$1,477,101.00	\$1,477,101.00	\$84,465.00	6%	\$879,253.81	\$1,210,338.18	
Location: 420 - Pocomoke Welcome Center										
PERS SVCS - Personnel Services										
	6000.100	Personnel Services Salaries	96,990.00	102,126.00	102,126.00	(5,136.00)	-5%	46,138.96	91,462.66	
	6000.400	Personnel Services Overtime Pay	0.00	0.00	0.00	0.00	N/A	39.36	0.00	
	6010.020	Benefits Contingency	38.00	45.00	45.00	(7.00)	-16%	0.00	0.00	
	6010.030	Benefits Hospitalization Insurance	7,550.00	7,550.00	7,550.00	0.00	0%	3,660.17	0.00	
	6010.050	Benefits Retirement	12,880.00	12,224.00	12,224.00	656.00	5%	0.00	0.00	
	6010.060	Benefits Social Security Taxes	7,421.00	7,814.00	7,814.00	(393.00)	-5%	3,481.99	0.00	
	6010.070	Benefits Unemployment Insurance	38.00	45.00	45.00	(7.00)	-16%	0.00	0.00	
	6010.090	Benefits Workmans Compensation Ins	1,908.00	1,552.00	1,552.00	356.00	23%	1,358.00	0.00	
	6010.120	Benefits Long Term Disability	143.00	168.00	168.00	(25.00)	-15%	0.00	0.00	
	6010.130	Benefits Life Insurance	162.00	190.00	190.00	(28.00)	-15%	0.00	0.00	
	6010.140	Benefits FSA & PSA Admin and EAP Program	175.00	206.00	206.00	(31.00)	-15%	35.36	0.00	
	6010.150	Benefits Retirement Administration Fee	183.00	215.00	215.00	(32.00)	-15%	46.43	0.00	
	6010.900	Benefits OPEB contribution	8,487.00	8,328.00	8,328.00	159.00	2%	4,164.00	0.00	
Account Total: PERS SVCS - Personnel Services			\$135,975.00	\$140,463.00	\$140,463.00	(\$4,488.00)	-3%	\$58,924.27	\$91,462.66	
SUPP & MAT - Supplies & Materials										
	6100.010	Administrative Expense Administrative Expenses	100.00	100.00	100.00	0.00	0%	0.00	0.00	
	6100.190	Administrative Expense Office Supplies	600.00	600.00	600.00	0.00	0%	580.30	254.09	
	6110.090	Supplies & Equipment Computers & Printers	800.00	800.00	800.00	0.00	0%	395.22	922.18	
	6110.380	Supplies & Equipment Signage	1,000.00	1,000.00	1,000.00	0.00	0%	466.77	57.94	
	6150.050	Uniforms & Personal Equipment Uniforms	400.00	400.00	400.00	0.00	0%	358.26	20.99	
Account Total: SUPP & MAT - Supplies & Materials			\$2,900.00	\$2,900.00	\$2,900.00	\$0.00	0%	\$1,800.55	\$1,255.20	
MAINT & SVCS - Maintenance & Services										
	6550.040	Building Site Expenses Cleaning Contract	4,142.00	4,142.00	4,142.00	0.00	0%	1,592.80	4,003.64	
	6550.050	Building Site Expenses Custodial Supplies	380.00	380.00	380.00	0.00	0%	0.00	155.43	
	6550.060	Building Site Expenses Electricity	14,000.00	14,000.00	14,000.00	0.00	0%	2,896.51	12,524.68	
	6550.090	Building Site Expenses General Maintenance Repairs	250.00	250.00	250.00	0.00	0%	0.00	0.00	
	6550.140	Building Site Expenses Internet Access	1,722.00	1,722.00	1,722.00	0.00	0%	719.85	1,847.67	
	6550.220	Building Site Expenses Security Alarm Monitoring	204.00	204.00	204.00	0.00	0%	51.00	204.00	
	6550.270	Building Site Expenses Telephone	1,800.00	1,800.00	1,800.00	0.00	0%	954.22	1,979.07	

Expenditures			1803 Tourism Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
		<i>Account Total: MAINT & SVCS - Maintenance & Services</i>	\$22,498.00	\$22,498.00	\$22,498.00	\$0.00	0%	\$6,214.38	\$20,714.49	
		<i>OTHR CHGS - Other Charges</i>								
	7000.100	Travel, Training & Expense Meetings/Conferences/Shows	100.00	100.00	100.00	0.00	0%	0.00	0.00	
		<i>Account Total: OTHR CHGS - Other Charges</i>	\$100.00	\$100.00	\$100.00	\$0.00	0%	\$0.00	\$0.00	
Location Total: 420 - Pocomoke Welcome Center			\$161,473.00	\$165,961.00	\$165,961.00	(\$4,488.00)	-3%	\$66,939.20	\$113,432.35	
Department Total: 1803 - Tourism			\$1,723,039.00	\$1,643,062.00	\$1,643,062.00	\$79,977.00	5%	\$946,193.01	\$1,323,770.53	

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1803 - Tourism				
Location 200 - Administration				
Account 6100.010 - Administrative Expense Administrative Expenses				
100.1803.200.6100.010	Water	12.0000	38.00	456.00
100.1803.200.6100.010	Water Rental	12.0000	12.00	144.00
Account 6100.010 - Administrative Expense Administrative Expenses Totals		Transactions	2	\$600.00
Account 6100.100 - Administrative Expense Dues, Licenses & Subscriptions				
100.1803.200.6100.100	Additional Memberships/Subscriptions	1.0000	1,200.00	1,200.00
100.1803.200.6100.100	Berlin Chamber Dues	1.0000	110.00	110.00
100.1803.200.6100.100	Destination International Membership	1.0000	3,319.00	3,319.00
100.1803.200.6100.100	Eventbrite, misc. posting fees	1.0000	135.00	135.00
100.1803.200.6100.100	Flipsnack	1.0000	75.00	75.00
100.1803.200.6100.100	MEDA Membership	3.0000	175.00	525.00
100.1803.200.6100.100	MTC	3.0000	130.00	390.00
100.1803.200.6100.100	Ocean City Chamber Dues	1.0000	250.00	250.00
100.1803.200.6100.100	Pocomoke Chamber Dues	1.0000	100.00	100.00
100.1803.200.6100.100	Salisbury Chamber Dues	1.0000	300.00	300.00
100.1803.200.6100.100	Snow Hill Chamber Dues	1.0000	100.00	100.00
100.1803.200.6100.100	Survey Monkey	1.0000	450.00	450.00
100.1803.200.6100.100	VA Civil Ware Trails Dues	1.0000	400.00	400.00
100.1803.200.6100.100	Worcester County Ocean Pines Chamber	1.0000	100.00	100.00
100.1803.200.6100.100	Zoom	1.0000	100.00	100.00
Account 6100.100 - Administrative Expense Dues, Licenses & Subscriptions Totals		Transactions	15	\$7,554.00
Account 6100.150 - Administrative Expense Incentives & Events				
100.1803.200.6100.150	MACo Giveaway and Supplies	1.0000	750.00	750.00
100.1803.200.6100.150	Social Strategies Giveaways	1.0000	1,050.00	1,050.00
Account 6100.150 - Administrative Expense Incentives & Events Totals		Transactions	2	\$1,800.00
Account 6100.190 - Administrative Expense Office Supplies				
100.1803.200.6100.190	Admin Expenses	1.0000	400.00	400.00
100.1803.200.6100.190	Office Supplies	1.0000	500.00	500.00
100.1803.200.6100.190	Paper	1.0000	100.00	100.00
Account 6100.190 - Administrative Expense Office Supplies Totals		Transactions	3	\$1,000.00
Account 6110.090 - Supplies & Equipment Computers & Printers				
100.1803.200.6110.090	Director & Marketing laptop replacement per IT	2.0000	2,100.00	4,200.00
Account 6110.090 - Supplies & Equipment Computers & Printers Totals		Transactions	1	\$4,200.00
Account 6110.245 - Supplies & Equipment Mobile Phones				
100.1803.200.6110.245	Monthly Cell Phone bill	12.0000	109.00	1,308.00
Account 6110.245 - Supplies & Equipment Mobile Phones Totals		Transactions	1	\$1,308.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1803 - Tourism				
Location 200 - Administration				
Account 6110.310 - Supplies & Equipment Promotional Materials				
100.1803.200.6110.310	Giveaways	1.0000	8,000.00	8,000.00
100.1803.200.6110.310	New Collateral (River Guides, etc.)	1.0000	3,000.00	3,000.00
100.1803.200.6110.310	Promotional items	1.0000	10,000.00	10,000.00
100.1803.200.6110.310	Visitor's Guide Reprint	1.0000	33,800.00	33,800.00
	Account 6110.310 - Supplies & Equipment Promotional Materials Totals	Transactions	4	\$54,800.00
Account 6110.393 - Supplies & Equipment Special Event Sponsorship				
100.1803.200.6110.393	Event Sponsorship - Plein Air, Blessing, SBCF, SH Parade Etc.	1.0000	10,000.00	10,000.00
	Account 6110.393 - Supplies & Equipment Special Event Sponsorship Totals	Transactions	1	\$10,000.00
Account 6130.010 - Equipment Maintenance Copier Lease				
100.1803.200.6130.010	Copier Lease	12.0000	50.00	600.00
	Account 6130.010 - Equipment Maintenance Copier Lease Totals	Transactions	1	\$600.00
Account 6130.060 - Equipment Maintenance Software Licensing				
100.1803.200.6130.060	Kiosk Monthly Licensing and Support (billed yearly)	1.0000	10,000.00	10,000.00
	Account 6130.060 - Equipment Maintenance Software Licensing Totals	Transactions	1	\$10,000.00
Account 6160.150 - Grant Programs Tourism Grant Projects				
100.1803.200.6160.150	State Grant	1.0000	195,000.00	195,000.00
	Account 6160.150 - Grant Programs Tourism Grant Projects Totals	Transactions	1	\$195,000.00
Account 6530.040 - Consulting Services Consulting Services				
100.1803.200.6530.040	D3Corp Marketing	3.0000	2,000.00	6,000.00
100.1803.200.6530.040	Destination Mgt Assess- Add'l Product Devel Grant	1.0000	16,000.00	16,000.00
100.1803.200.6530.040	Product Development	4.0000	3,275.00	13,100.00
	Account 6530.040 - Consulting Services Consulting Services Totals	Transactions	3	\$35,100.00
Account 6530.180 - Consulting Services Web Page				
100.1803.200.6530.180	D3 Corp Marketing	9.0000	2,000.00	18,000.00
	Account 6530.180 - Consulting Services Web Page Totals	Transactions	1	\$18,000.00
Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet				
100.1803.200.6540.020	Fuel	2.0000	1,200.00	2,400.00
	Account 6540.020 - Vehicle Operating Expenses Fuel - WC Fleet Totals	Transactions	1	\$2,400.00
Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance				
100.1803.200.6540.030	Vehicle Maintenance	1.0000	1,125.00	1,125.00
	Account 6540.030 - Vehicle Operating Expenses Vehicle Maintenance Totals	Transactions	1	\$1,125.00
Account 6550.060 - Building Site Expenses Electricity				
100.1803.200.6550.060	Electricity Based on Use CY2023	12.0000	250.00	3,000.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$3,000.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1803 - Tourism				
Location 200 - Administration				
Account 6550.090 - Building Site Expenses General Maintenance Repairs				
100.1803.200.6550.090	Building Maintenance	1.0000	275.00	275.00
	Account 6550.090 - Building Site Expenses General Maintenance Repairs Totals	Transactions	1	\$275.00
Account 6550.140 - Building Site Expenses Internet Access				
100.1803.200.6550.140	Monthly Internet Cost	12.0000	171.50	2,058.00
	Account 6550.140 - Building Site Expenses Internet Access Totals	Transactions	1	\$2,058.00
Account 6550.170 - Building Site Expenses Office Rent/Lease				
100.1803.200.6550.170	Rent	12.0000	3,133.50	37,602.00
	Account 6550.170 - Building Site Expenses Office Rent/Lease Totals	Transactions	1	\$37,602.00
Account 6900.052 - Advertising Supplemental Advertising				
100.1803.200.6900.052	OC	1.0000	270,000.00	270,000.00
100.1803.200.6900.052	Small Towns Berlin, Pocomoke, Snow Hill	3.0000	4,500.00	13,500.00
	Account 6900.052 - Advertising Supplemental Advertising Totals	Transactions	2	\$283,500.00
Account 6900.055 - Advertising Tourism				
100.1803.200.6900.055	Advertising	1.0000	506,000.00	506,000.00
	Account 6900.055 - Advertising Tourism Totals	Transactions	1	\$506,000.00
Account 7000.020 - Travel, Training & Expense Board Member Allowance				
100.1803.200.7000.020	Board Member Expense Quarterly	4.0000	375.00	1,500.00
	Account 7000.020 - Travel, Training & Expense Board Member Allowance Totals	Transactions	1	\$1,500.00
Account 7000.100 - Travel, Training & Expense Meetings/Conferences/Shows				
100.1803.200.7000.100	2025 MEDA Spring, Fall Conference and Events	3.0000	1,000.00	3,000.00
100.1803.200.7000.100	2026 MACo Conference August 13-16	3.0000	100.00	300.00
100.1803.200.7000.100	2026 Maryland Coalition Tourism Day Annapolis	2.0000	250.00	500.00
100.1803.200.7000.100	2026 Maryland State Conference, Hotel, Travel	3.0000	1,000.00	3,000.00
100.1803.200.7000.100	2026 MDNR Outdoor Recreation Summit	3.0000	700.00	2,100.00
100.1803.200.7000.100	2026 Taste of the Eastern Shore Annapolis Feb	3.0000	300.00	900.00
100.1803.200.7000.100	Destinations CDME Cert. Oct 18-19 Sacramento, CA	1.0000	5,200.00	5,200.00
100.1803.200.7000.100	In-State Chamber Events, Meetings/Trainings	2.0000	1,000.00	2,000.00
100.1803.200.7000.100	In-State Hotel, Parking, Other fees	3.0000	1,000.00	3,000.00
	Account 7000.100 - Travel, Training & Expense Meetings/Conferences/Shows Totals	Transactions	9	\$20,000.00
Account 7000.115 - Travel, Training & Expense Mileage				
100.1803.200.7000.115	Mileage Reimbursement	1.0000	200.00	200.00
	Account 7000.115 - Travel, Training & Expense Mileage Totals	Transactions	1	\$200.00
	Location 200 - Administration Totals	Transactions	56	\$1,197,622.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1803 - Tourism				
Location 420 - Pocomoke Welcome Center				
Account 6100.010 - Administrative Expense Administrative Expenses				
100.1803.420.6100.010	Admin expenses	1.0000	100.00	100.00
	Account 6100.010 - Administrative Expense Administrative Expenses Totals	Transactions	1	\$100.00
Account 6100.190 - Administrative Expense Office Supplies				
100.1803.420.6100.190	Admin Supplies	1.0000	400.00	400.00
100.1803.420.6100.190	Paper	1.0000	200.00	200.00
	Account 6100.190 - Administrative Expense Office Supplies Totals	Transactions	2	\$600.00
Account 6110.090 - Supplies & Equipment Computers & Printers				
100.1803.420.6110.090	Printer Contract	1.0000	800.00	800.00
	Account 6110.090 - Supplies & Equipment Computers & Printers Totals	Transactions	1	\$800.00
Account 6110.380 - Supplies & Equipment Signage				
100.1803.420.6110.380	Signage Maintenance and Replacement	1.0000	1,000.00	1,000.00
	Account 6110.380 - Supplies & Equipment Signage Totals	Transactions	1	\$1,000.00
Account 6150.050 - Uniforms & Personal Equipment Uniforms				
100.1803.420.6150.050	Employee Uniforms	1.0000	400.00	400.00
	Account 6150.050 - Uniforms & Personal Equipment Uniforms Totals	Transactions	1	\$400.00
Account 6550.040 - Building Site Expenses Cleaning Contract				
100.1803.420.6550.040	Custodial Contract 3 year rate	1.0000	4,142.00	4,142.00
	Account 6550.040 - Building Site Expenses Cleaning Contract Totals	Transactions	1	\$4,142.00
Account 6550.050 - Building Site Expenses Custodial Supplies				
100.1803.420.6550.050	Custodial	4.0000	95.00	380.00
	Account 6550.050 - Building Site Expenses Custodial Supplies Totals	Transactions	1	\$380.00
Account 6550.060 - Building Site Expenses Electricity				
100.1803.420.6550.060	Electricity	1.0000	14,000.00	14,000.00
	Account 6550.060 - Building Site Expenses Electricity Totals	Transactions	1	\$14,000.00
Account 6550.090 - Building Site Expenses General Maintenance Repairs				
100.1803.420.6550.090	Maintenance	1.0000	250.00	250.00
	Account 6550.090 - Building Site Expenses General Maintenance Repairs Totals	Transactions	1	\$250.00
Account 6550.140 - Building Site Expenses Internet Access				
100.1803.420.6550.140	Talkie Internet	12.0000	143.50	1,722.00
	Account 6550.140 - Building Site Expenses Internet Access Totals	Transactions	1	\$1,722.00
Account 6550.220 - Building Site Expenses Security Alarm Monitoring				
100.1803.420.6550.220	Alarm System	12.0000	17.00	204.00
	Account 6550.220 - Building Site Expenses Security Alarm Monitoring Totals	Transactions	1	\$204.00

Expense Budget Transaction Report

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Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund	100 - General Fund			
Department	1803 - Tourism			
Location	420 - Pocomoke Welcome Center			
Account	6550.270 - Building Site Expenses Telephone			
100.1803.420.6550.270	Telephone and Long Distance	12.0000	150.00	1,800.00
	Account 6550.270 - Building Site Expenses Telephone Totals	Transactions	1	\$1,800.00
Account	7000.100 - Travel, Training & Expense Meetings/Conferences/Shows			
100.1803.420.7000.100	Travel Training Meeting expense	1.0000	100.00	100.00
	Account 7000.100 - Travel, Training & Expense Meetings/Conferences/Shows Totals	Transactions	1	\$100.00
	Location 420 - Pocomoke Welcome Center Totals	Transactions	14	\$25,498.00
	Department 1803 - Tourism Totals	Transactions	70	\$1,223,120.00
	Fund 100 - General Fund Totals	Transactions	70	\$1,223,120.00
	EXPENSES Totals	Transactions	70	\$1,223,120.00
	Grand Totals	Transactions	70	\$1,223,120.00

DEPARTMENT BUDGET SUMMARY				
Department or Agency:	Tourism	Department Number:	1803	
Fund: 100	General Fund	Function:	Tourism	
Mission Statement:				
Support, maintain and expand Worcester County's Tourism market , thereby generating increased visitor expenditures, tax revenues and employment. The Office of Tourism enthusiastically forges partnerships with people, projects and places that showcase and promote the distinct culture, natural beauty and rich heritage of Maryland's Coast; initiates and supports product development; links and leverages resources; and effectively markets destinations and events that deliver outstanding visitor experiences.				
PROGRAM SERVICES: (STATISTICS)				
Tourism Department maintains publication and both in-market and out of market distribution of county Visitor's Guide in addition to 14 other brochures and publications. Visitors Guide designed in house.				
Maintains all social media accounts including Facebook, Instagram, Twitter, Pinterest, Youtube and a monthly e-newsletter. Distributes monthly stats Dashboard to shareholders. Social media fans and followers: 28,863 E-newsletter- Visit Maryland's Coast sent monthly to a mailing list of over 50K qualified leads				
Handles all county advertising in print and electronic formats as well as offering co-op marketing opportunities for small businesses on Main Street. Designs all print advertisement placed in Various publications to promote the county as a destination.				
Maintains operation of US 13 Welcome Center 7 days a week. 2024 data: Outside Count 342,463 Inside Count 186,611 Total Buses 78 Total Bus Passengers 3,733 Total count 532,885				
Maintain county tourism website and social media. Content is updated with fresh content monthly. Goals- Place Branding: Elevate Awareness and Positive Reputation of Maryland's Coast. Product Development: Increase Nature and Number of Visitor Destinations and Experiences Tactical Marketing: Define and Promote Existing Assets to Target Audiences Customer Experience: Deliver Outstanding Service and High-quality Experiences to Guests Planning and Visiting Maryland's Coast Strategic Partnerships: Forge Public and Private Collaborations for Marketing, Product Development & Workforce Excellence				
Maintain and track data on visitor numbers, spending and job creation through tourism. We are still positioned very well with the variety of accommodations and price points, drive to destination from several major markets such as DC, Philly, Balt and NY as well as the outdoor recreational opportunities and continued development of the shoulder seasons to create more year-round visitation.				
Statistical Data:				
Description of Statistal Data	Actual FY2023	Actual FY2024	Actual FY2025	Estimate FY2026
# of advertisements placed (print,digital, radio etc)	300	71	202	300+
web traffic - visitmarylandscoast.org	149,850	300,452	500,000	650,000
E- news leads	55,000	130,000	190,000	220,000
visitors guide requests	18,800	19,500	25,000	25,500
total welcome center visitors	654,512	700,000	624,334	720,000

DEPARTMENT BUDGET SUMMARY					
Department or Agency:	Tourism		Department Number:	1803	
Fund: 100	General Fund		Function:	Tourism	
Expenditures:					
Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Personnel Services	\$ 297,808	\$ 322,914	\$ 463,954	\$ 499,919	8%
Supplies & Materials	1,011,414	175,903	320,700	289,762	-10%
Maintenance & Services	876,498	817,701	845,558	911,558	8%
Other Charges	5,523	7,252	12,850	21,800	70%
Interfund Charges	0	0	0	0	0%
Capital Outlay	0	0	0	0	0%
Debt Service	0	0	0	0	0%
Total	\$ 2,191,243	\$ 1,323,770	\$ 1,643,062	\$ 1,723,039	5%
Staffing (Full Time Equivalent):					
Position Title	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2026	% Change
Tourism Director	1.0	1.0	1.0	1.0	0%
Advertising & Destination Marketing Specialist	1.0	1.0	1.0	0.0	-100%
Advertising & Marketing Manager	0.0	0.0	0.0	1.0	100%
Office Assistant V	0.0	1.0	1.0	1.0	0%
Office Assistant IV	1.0	0.0	0.0	0.0	0%
Welcome Center Manager	1.0	1.0	1.0	1.0	0%
Welcome Center Greeter	0.9	1.3	1.3	1.5	15%
Total	4.9	5.3	5.3	5.5	4%
Summary of Significant Budget Increase/Decrease					
Description of Increase/Decrease				\$ Increase/Decrease	% Inc/(Dec)
Requesting increase in Promotional Materials to accommodate reprints of existing material, as well as additional collateral such as the River Guides, Walking Tours, Greenway and waterway Maps; increase requested for personnel				\$ 79,977	5%
Contact Information					
Name:	Melanie Pursel		Address 1:	107 West Green St.	
Title:	Director		Address 2:		
Email:	mpursel@co.worcester.md.us		City/State:	Snow Hill, MD	
Telephone:	410-632-3110		Zip Code:	21863	

WORCESTER COUNTY
PERSONAL COMPUTER FORM
FY2026

Department/Agency Name: Tourism

Department No. 100.1803

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

<u> </u> Mini Computer	<u>MinisForum Mini Dektop</u>	<u> </u>	<u>\$440</u>	<u>\$0</u>
R <u>Laptop**</u>	<u>Dell Latitude w/docking **</u>	<u>2</u>	<u>\$2,100</u>	<u>\$4,200</u>
<u> </u> ** with docking station				
<u> </u> Laptop only	<u>Laptop w/o docking stn</u>	<u> </u>	<u>\$1,800</u>	<u>\$0</u>
<u> </u> Desktop w/dual video card	<u>Dell Optiplex ***</u>	<u> </u>	<u>\$1,370</u>	<u>\$0</u>
<u> </u> ***does not include monitor				
<u> </u> Docking Station	<u>Dell Dock Station Replicator</u>	<u> </u>	<u>\$300</u>	<u>\$0</u>
<u> </u> 24" Monitor	<u>Single Monitor</u>	<u> </u>	<u>\$175</u>	<u>\$0</u>
<u> </u> 32" Monitor	<u>Single Monitor</u>	<u> </u>	<u>\$280</u>	<u>\$0</u>
<u> </u> Laptop Tote	<u>Laptop Canvas Tote</u>	<u> </u>	<u>\$20</u>	<u>\$0</u>
<u> </u> Adobe Acrobat	<u>Standard Software</u>	<u> </u>	<u>\$240</u>	<u>\$0</u>
TOTAL TO KEY TO ACCOUNT 6110.090				<u>\$4,200</u>

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

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

Reason:

Computer # (i.e. WCIT0001):

Melanie and Brianna Laptop Replacements

WCREC9002L

WCTOUR1001L

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

Worcester Cnty

Completed By:

Date:

Subsidiary	Vehicle Identification #	Make	Year	Model	Mileage	Driver
Tourism	2C4RDGB8DR610075	Dodge	2013	Grand Caravan	61,261	Brianna Dix
Tourism	1G1BC55M7K136724	Chevy		Cruz	144,693	Melanie Pursel
Average Mileage *					102,977	
Usable Vehicles *					2	

*If a vehicle is not usable, do not key in mileage, or it will skew the average and count.

Expenditures			1901 Taxes Shared with Towns Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund										
EXPENSES										
Department: 1901 - Taxes Shared with Towns										
Location: 100 - Town of Pocomoke										
OTHR CHGS - Other Charges										
	7160.020	Towns' Share Towns' Share County Income Tax	374,782.00	332,548.00	332,548.00	42,234.00	13%	87,243.01	306,030.13	Increase based on a 12.7% estimated Income Tax increase.
	7160.040	Towns' Share Towns' Share Liquor License Fees	9,375.00	9,375.00	9,375.00	0.00	0%	0.00	9,375.00	Based on previous fiscal year actuals
Account Total: OTHR CHGS - Other Charges			\$384,157.00	\$341,923.00	\$341,923.00	\$42,234.00	12%	\$87,243.01	\$315,405.13	
Location Total: 100 - Town of Pocomoke			\$384,157.00	\$341,923.00	\$341,923.00	\$42,234.00	12%	\$87,243.01	\$315,405.13	
Location: 110 - Town of Berlin										
OTHR CHGS - Other Charges										
	7160.020	Towns' Share Towns' Share County Income Tax	735,422.00	652,548.00	652,548.00	82,874.00	13%	195,763.72	675,520.06	Increase based on an estimated 12.7% increase of Income Tax.
	7160.040	Towns' Share Towns' Share Liquor License Fees	29,150.00	23,000.00	23,000.00	6,150.00	27%	0.00	29,156.25	Increase based on prior year actuals.
Account Total: OTHR CHGS - Other Charges			\$764,572.00	\$675,548.00	\$675,548.00	\$89,024.00	13%	\$195,763.72	\$704,676.31	
Location Total: 110 - Town of Berlin			\$764,572.00	\$675,548.00	\$675,548.00	\$89,024.00	13%	\$195,763.72	\$704,676.31	
Location: 120 - Town of Snow Hill										
OTHR CHGS - Other Charges										
	7160.020	Towns' Share Towns' Share County Income Tax	233,354.00	207,058.00	207,058.00	26,296.00	13%	81,525.03	214,479.18	Based on a 12.7% estimated increase in Income Tax Revenue
	7160.040	Towns' Share Towns' Share Liquor License Fees	9,563.00	8,000.00	8,000.00	1,563.00	20%	0.00	9,562.50	Increase based on the past two fiscal years actuals.
Account Total: OTHR CHGS - Other Charges			\$242,917.00	\$215,058.00	\$215,058.00	\$27,859.00	13%	\$81,525.03	\$224,041.68	
Location Total: 120 - Town of Snow Hill			\$242,917.00	\$215,058.00	\$215,058.00	\$27,859.00	13%	\$81,525.03	\$224,041.68	
Location: 130 - Town of Ocean City										
OTHR CHGS - Other Charges										
	7160.010	Towns' Share Towns' Share County Bingo Fee	2,900.00	2,000.00	2,000.00	900.00	45%	0.00	2,946.86	Increase based on previous year actuals.
	7160.020	Towns' Share Towns' Share County Income Tax	2,333,550.00	2,070,585.00	2,070,585.00	262,965.00	13%	455,345.54	2,033,203.50	Increase based on the estimated 12.7% increase on Income Tax
	7160.040	Towns' Share Towns' Share Liquor License Fees	340,000.00	325,000.00	325,000.00	15,000.00	5%	0.00	341,373.75	Increase based on previous year actuals.
Account Total: OTHR CHGS - Other Charges			\$2,676,450.00	\$2,397,585.00	\$2,397,585.00	\$278,865.00	12%	\$455,345.54	\$2,377,524.11	
Location Total: 130 - Town of Ocean City			\$2,676,450.00	\$2,397,585.00	\$2,397,585.00	\$278,865.00	12%	\$455,345.54	\$2,377,524.11	
Department Total: 1901 - Taxes Shared with Towns			\$4,068,096.00	\$3,630,114.00	\$3,630,114.00	\$437,982.00	12%	\$819,877.30	\$3,621,647.23	

Expense Budget Transaction Report

1901

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1901 - Taxes Shared with Towns				
Location 100 - Town of Pocomoke				
Account 7160.020 - Towns' Share Towns' Share County Income Tax				
100.1901.100.7160.020	Increase to Town of Pocomoke share local income tax	1.0000	374,782.00	374,782.00
	Account 7160.020 - Towns' Share Towns' Share County Income Tax Totals	Transactions	1	\$374,782.00
Account 7160.040 - Towns' Share Towns' Share Liquor License Fees				
100.1901.100.7160.040	Pocomoke Liquor License Fees	1.0000	9,375.00	9,375.00
	Account 7160.040 - Towns' Share Towns' Share Liquor License Fees Totals	Transactions	1	\$9,375.00
	Location 100 - Town of Pocomoke Totals	Transactions	2	\$384,157.00
Location 110 - Town of Berlin				
Account 7160.020 - Towns' Share Towns' Share County Income Tax				
100.1901.110.7160.020	Increase in Town of Berlin Share of local income tax	1.0000	735,422.00	735,422.00
	Account 7160.020 - Towns' Share Towns' Share County Income Tax Totals	Transactions	1	\$735,422.00
Account 7160.040 - Towns' Share Towns' Share Liquor License Fees				
100.1901.110.7160.040	Berlin Share Liquor License Fees	1.0000	29,150.00	29,150.00
	Account 7160.040 - Towns' Share Towns' Share Liquor License Fees Totals	Transactions	1	\$29,150.00
	Location 110 - Town of Berlin Totals	Transactions	2	\$764,572.00
Location 120 - Town of Snow Hill				
Account 7160.020 - Towns' Share Towns' Share County Income Tax				
100.1901.120.7160.020	Increase Town of Snow Hill Share Income Tax	1.0000	233,354.00	233,354.00
	Account 7160.020 - Towns' Share Towns' Share County Income Tax Totals	Transactions	1	\$233,354.00
Account 7160.040 - Towns' Share Towns' Share Liquor License Fees				
100.1901.120.7160.040	Snow Hill Share Liquor License Fees	1.0000	9,563.00	9,563.00
	Account 7160.040 - Towns' Share Towns' Share Liquor License Fees Totals	Transactions	1	\$9,563.00
	Location 120 - Town of Snow Hill Totals	Transactions	2	\$242,917.00
Location 130 - Town of Ocean City				
Account 7160.010 - Towns' Share Towns' Share County Bingo Fee				
100.1901.130.7160.010	Bingo Fee to Town of Ocean City	1.0000	2,900.00	2,900.00
	Account 7160.010 - Towns' Share Towns' Share County Bingo Fee Totals	Transactions	1	\$2,900.00
Account 7160.020 - Towns' Share Towns' Share County Income Tax				
100.1901.130.7160.020	Increase Town of Ocean City Share Income Tax	1.0000	2,333,550.00	2,333,550.00
	Account 7160.020 - Towns' Share Towns' Share County Income Tax Totals	Transactions	1	\$2,333,550.00
Account 7160.040 - Towns' Share Towns' Share Liquor License Fees				
100.1901.130.7160.040	Town of Ocean City Share Liquor License Fees	1.0000	340,000.00	340,000.00
	Account 7160.040 - Towns' Share Towns' Share Liquor License Fees Totals	Transactions	1	\$340,000.00
	Location 130 - Town of Ocean City Totals	Transactions	3	\$2,676,450.00
	Department 1901 - Taxes Shared with Towns Totals	Transactions	9	\$4,068,096.00

Expense Budget Transaction Report

1901

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction		Number of Units	Cost per Unit	Total Amount
EXPENSES					
		Fund 100 - General Fund Totals	Transactions	9	\$4,068,096.00
		EXPENSES Totals	Transactions	9	\$4,068,096.00
		Grand Totals	Transactions	9	\$4,068,096.00

DEPARTMENT BUDGET SUMMARY

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

MISSION STATEMENT:

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

PROGRAM SERVICES: (STATISTICS)

•	Local Liquor License fees for B&D Licenses and Room Tax collected inside town boundaries are passed through to the Towns.
•	Income Tax for the 4 municipalities is passed through to the Towns from the State of Maryland.
•	1/3 of Bingo Fees are passed through to Ocean City annually
•	The County collects Room Tax of 5%, which increased on 1/1/20, on more than 1,800 accounts and retains an administrative fee of 1% of collections in accordance with Maryland State law. More than 95% of the Room Taxes collected are remitted to the municipalities. The revenue and expense are accounted for in an Agency Fund.
•	Food Tax at 1/2% is collected on approximately 300 accounts and is to be used exclusively for debt service for the Ocean City Convention Center. The County retains a 5% administrative fee and the remaining collections (95%) are remitted to the Town of Ocean City. The revenue and expense are accounted for in an Agency Fund.

Expenditures:

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY25	Budget Request FY26	% Change
Personnel Services					0.0%
Supplies & Materials					0.0%
Maintenance & Services					0.0%
Other Charges	3,638,844	3,621,647	3,630,114	4,068,096	12.1%
Capital Outlay					0.0%
Total	3,638,844	3,621,647	3,630,114	4,068,096	12.1%

Staffing (Full Time Equivalent):

Position Title	Actual FY2022	Actual FY2023	Adopted Budget FY24	Budget Request FY25	% Change
No County Positions	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	\$ Inc/ Dec	% Inc/(Dec)
Estimated increase directly correlates to increase in Income Tax Revenue	\$ 437,982	12%

Contact Information

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

Expenditures			1902 Grants to Towns Budget Requested						
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund									
EXPENSES									
Department: 1902 - Grants to Towns									
Location: 100 - Town of Pocomoke									
OTHR CHGS - Other Charges									
7100.153	County Grants Restricted Fire Grant	72,000.00	91,000.00	91,000.00	(19,000.00)	-21%	91,000.00	75,000.00	Decrease based on Calendar Year 2024 out of town responses.
7100.193	County Grants Unrestricted to Town	617,125.00	548,317.00	548,317.00	68,808.00	13%	500,000.00	465,000.00	Requested increase in unrestricted grant to Pocomoke
Account Total: OTHR CHGS - Other Charges			\$689,125.00	\$639,317.00	\$639,317.00	\$49,808.00	8%	\$591,000.00	\$540,000.00
Location Total: 100 - Town of Pocomoke			\$689,125.00	\$639,317.00	\$639,317.00	\$49,808.00	8%	\$591,000.00	\$540,000.00
Location: 110 - Town of Berlin									
OTHR CHGS - Other Charges									
7100.153	County Grants Restricted Fire Grant	221,000.00	221,000.00	221,000.00	0.00	0%	221,000.00	223,000.00	Based on Calendar Year 2024 out of town responses.
7100.193	County Grants Unrestricted to Town	687,500.00	500,000.00	500,000.00	187,500.00	38%	500,000.00	465,000.00	Requested increase in unrestricted grant funds & request for site work match for Flower St. Community Center.
Account Total: OTHR CHGS - Other Charges			\$908,500.00	\$721,000.00	\$721,000.00	\$187,500.00	26%	\$721,000.00	\$688,000.00
Location Total: 110 - Town of Berlin			\$908,500.00	\$721,000.00	\$721,000.00	\$187,500.00	26%	\$721,000.00	\$688,000.00
Location: 120 - Town of Snow Hill									
OTHR CHGS - Other Charges									
7100.153	County Grants Restricted Fire Grant	83,000.00	75,000.00	75,000.00	8,000.00	11%	75,000.00	97,000.00	Increase based on Calendar Year 2024 out of town responses.
7100.193	County Grants Unrestricted to Town	1,055,123.00	798,317.00	798,317.00	256,806.00	32%	750,000.00	799,959.00	Increase requests to fund: Bank St Project, Sidewalks to Schools, Byrd Park Stormwater maintenance & replace basketball courts.
Account Total: OTHR CHGS - Other Charges			\$1,138,123.00	\$873,317.00	\$873,317.00	\$264,806.00	30%	\$825,000.00	\$896,959.00
Location Total: 120 - Town of Snow Hill			\$1,138,123.00	\$873,317.00	\$873,317.00	\$264,806.00	30%	\$825,000.00	\$896,959.00
Location: 130 - Town of Ocean City									
OTHR CHGS - Other Charges									
7100.153	County Grants Restricted Fire Grant	208,000.00	227,000.00	227,000.00	(19,000.00)	-8%	227,000.00	195,000.00	Decrease based on Calendar Year 2024 out of town responses.
7100.192	County Grants Tourism to Town	50,000.00	50,000.00	50,000.00	0.00	0%	50,000.00	50,000.00	Convention Bureau Request
7100.193	County Grants Unrestricted to Town	4,672,300.00	3,485,994.00	3,485,994.00	1,186,306.00	34%	3,485,994.00	3,386,457.00	Requested increase in unrestricted grant, request for increase in public safety police force and vehicle increase (50% of cost)
Account Total: OTHR CHGS - Other Charges			\$4,930,300.00	\$3,762,994.00	\$3,762,994.00	\$1,167,306.00	31%	\$3,762,994.00	\$3,631,457.00
Location Total: 130 - Town of Ocean City			\$4,930,300.00	\$3,762,994.00	\$3,762,994.00	\$1,167,306.00	31%	\$3,762,994.00	\$3,631,457.00
Location: 190 - Ocean Pines Association									
SUPP & MAT - Supplies & Materials									
6160.043	Grant Programs Other Grants	150,000.00	0.00	0.00	150,000.00	N/A	0.00	0.00	Request for Roads & Bridge Repairs
Account Total: SUPP & MAT - Supplies & Materials			\$150,000.00	\$0.00	\$0.00	\$150,000.00		\$0.00	\$0.00
OTHR CHGS - Other Charges									
7100.028	County Grants OPA Recreation Conditional Grant	40,000.00	20,000.00	20,000.00	20,000.00	100%	20,000.00	0.00	Requested increase in Rec & Parks Grant
7100.065	County Grants Grants to Towns for Police	725,000.00	550,000.00	550,000.00	175,000.00	32%	550,000.00	550,000.00	Increase request for Public Safety - Police needs
7100.153	County Grants Restricted Fire Grant	46,000.00	51,000.00	51,000.00	(5,000.00)	-10%	51,000.00	61,000.00	Decrease based on Calendar Year 2024 out of town responses.
Account Total: OTHR CHGS - Other Charges			\$811,000.00	\$621,000.00	\$621,000.00	\$190,000.00	31%	\$621,000.00	\$611,000.00
Location Total: 190 - Ocean Pines Association			\$961,000.00	\$621,000.00	\$621,000.00	\$340,000.00	55%	\$621,000.00	\$611,000.00
Department Total: 1902 - Grants to Towns			\$8,627,048.00	\$6,617,628.00	\$6,617,628.00	\$2,009,420.00	30%	\$6,520,994.00	\$6,367,416.00

Expense Budget Transaction Report

1902

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund	100 - General Fund			
Department	1902 - Grants to Towns			
Location	100 - Town of Pocomoke			
Account	7100.153 - County Grants Restricted Fire Grant			
100.1902.100.7100.153	Restricted Fire Grant Out of Town Responses	1.0000	72,000.00	72,000.00
	Account 7100.153 - County Grants Restricted Fire Grant Totals	Transactions	1	\$72,000.00
Account	7100.193 - County Grants Unrestricted to Town			
100.1902.100.7100.193	Infrastructure Grant Requested	1.0000	49,338.00	49,338.00
100.1902.100.7100.193	Unrestricted Grant	1.0000	500,000.00	500,000.00
100.1902.100.7100.193	Unrestricted Grant Increase Requested	1.0000	67,787.00	67,787.00
	Account 7100.193 - County Grants Unrestricted to Town Totals	Transactions	3	\$617,125.00
	Location 100 - Town of Pocomoke Totals	Transactions	4	\$689,125.00
Location	110 - Town of Berlin			
Account	7100.153 - County Grants Restricted Fire Grant			
100.1902.110.7100.153	Restricted Fire Grant	1.0000	221,000.00	221,000.00
	Account 7100.153 - County Grants Restricted Fire Grant Totals	Transactions	1	\$221,000.00
Account	7100.193 - County Grants Unrestricted to Town			
100.1902.110.7100.193	Flower Street Community Center - site work match	1.0000	150,000.00	150,000.00
100.1902.110.7100.193	Unrestricted Grant	1.0000	500,000.00	500,000.00
100.1902.110.7100.193	Unrestricted Grant Increase Requested	1.0000	37,500.00	37,500.00
	Account 7100.193 - County Grants Unrestricted to Town Totals	Transactions	3	\$687,500.00
	Location 110 - Town of Berlin Totals	Transactions	4	\$908,500.00
Location	120 - Town of Snow Hill			
Account	7100.153 - County Grants Restricted Fire Grant			
100.1902.120.7100.153	Snow Hill Restricted Fire Grant	1.0000	83,000.00	83,000.00
	Account 7100.153 - County Grants Restricted Fire Grant Totals	Transactions	1	\$83,000.00
Account	7100.193 - County Grants Unrestricted to Town			
100.1902.120.7100.193	Bank Street Project - Stormwater mgmt expenses	1.0000	72,000.00	72,000.00
100.1902.120.7100.193	Byrd Park - Replace basketball courts	1.0000	66,518.00	66,518.00
100.1902.120.7100.193	Byrd Park - Stormwater maintenance & construction	1.0000	104,667.00	104,667.00
100.1902.120.7100.193	Infrastructure Grant - Restricted	1.0000	49,338.00	49,338.00
100.1902.120.7100.193	Other Grants - in lieu Bikeways Plan	1.0000	50,000.00	50,000.00
100.1902.120.7100.193	Other Grants - in Lieu of Taxes	1.0000	200,000.00	200,000.00
100.1902.120.7100.193	Sidewalks to Schools request	1.0000	12,600.00	12,600.00
100.1902.120.7100.193	Unrestricted Grant	1.0000	500,000.00	500,000.00
	Account 7100.193 - County Grants Unrestricted to Town Totals	Transactions	8	\$1,055,123.00
	Location 120 - Town of Snow Hill Totals	Transactions	9	\$1,138,123.00

Expense Budget Transaction Report

1902

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund	100 - General Fund			
Department	1902 - Grants to Towns			
Location	130 - Town of Ocean City			
Account	7100.153 - County Grants Restricted Fire Grant			
100.1902.130.7100.153	Restricted Fire Grant	1.0000	208,000.00	208,000.00
Account 7100.153 - County Grants Restricted Fire Grant Totals		Transactions	1	\$208,000.00
Account	7100.192 - County Grants Tourism to Town			
100.1902.130.7100.192	Convention Bureau Grant	1.0000	50,000.00	50,000.00
Account 7100.192 - County Grants Tourism to Town Totals		Transactions	1	\$50,000.00
Account	7100.193 - County Grants Unrestricted to Town			
100.1902.130.7100.193	Downtown Redevelopment - OCDC	1.0000	125,000.00	125,000.00
100.1902.130.7100.193	Other Grants - Park & Ride	1.0000	80,000.00	80,000.00
100.1902.130.7100.193	Public Safety - Increase Police Force & vehicles (50% cost)	1.0000	1,139,100.00	1,139,100.00
100.1902.130.7100.193	Recreation Grant	1.0000	100,000.00	100,000.00
100.1902.130.7100.193	Tourism Marketing	1.0000	400,000.00	400,000.00
100.1902.130.7100.193	Unrestricted Grant	1.0000	2,748,494.00	2,748,494.00
100.1902.130.7100.193	Unrestricted Grant Increase requested	1.0000	79,706.00	79,706.00
Account 7100.193 - County Grants Unrestricted to Town Totals		Transactions	7	\$4,672,300.00
Location 130 - Town of Ocean City Totals		Transactions	9	\$4,930,300.00
Location	190 - Ocean Pines Association			
Account	6160.043 - Grant Programs Other Grants			
100.1902.190.6160.043	Infrastructure - Roads and Bridge Repair request	1.0000	150,000.00	150,000.00
Account 6160.043 - Grant Programs Other Grants Totals		Transactions	1	\$150,000.00
Account	7100.028 - County Grants OPA Recreation Conditional Grant			
100.1902.190.7100.028	Recreation & Parks Grant Requested	1.0000	40,000.00	40,000.00
Account 7100.028 - County Grants OPA Recreation Conditional Grant Totals		Transactions	1	\$40,000.00
Account	7100.065 - County Grants Grants to Towns for Police			
100.1902.190.7100.065	Police Aid Requested	1.0000	725,000.00	725,000.00
Account 7100.065 - County Grants Grants to Towns for Police Totals		Transactions	1	\$725,000.00
Account	7100.153 - County Grants Restricted Fire Grant			
100.1902.190.7100.153	Restricted Fire Grant	1.0000	46,000.00	46,000.00
Account 7100.153 - County Grants Restricted Fire Grant Totals		Transactions	1	\$46,000.00
Location 190 - Ocean Pines Association Totals		Transactions	4	\$961,000.00
Department 1902 - Grants to Towns Totals		Transactions	30	\$8,627,048.00
Fund 100 - General Fund Totals		Transactions	30	\$8,627,048.00
EXPENSES Totals		Transactions	30	\$8,627,048.00
Grand Totals		Transactions	30	\$8,627,048.00

DEPARTMENT BUDGET SUMMARY

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

MISSION STATEMENT:

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

Program Services: (Statistics)

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

Expenditures:

Expenditure Category	Actual FY2023	Actual FY2024	Adopted Budget FY2025	Budget Request FY2025	% Change
Personnel Services	\$ -	\$ -	\$ -	\$ -	0.0%
Supplies & Materials	-	-	-	150,000	100.0%
Maintenance & Services	-	-	-	-	0.0%
Other Charges	6,440,060	6,367,416	6,617,628	8,477,048	28.1%
Capital Outlay	-	-	-	-	0.0%
Total	6,440,060	6,367,416	6,617,628	8,627,048	30.4%

Staffing (Full Time Equivalent):

Position Title	Actual FY2021	Actual FY2022	Adopted Budget FY2023	Budget Request FY2024	% Change
No County Positions	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)
Various increase requests from each municipality & Ocean Pines. Please see attached budget letters and requests.	\$ 2,009,420	30%

Contact Information

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

FY 2026 Grant to Towns - for Fire Company for Out of Town Responses**Amount to be paid to TOWN****\$1,000.00 per call**

	CY2024	FY2026 Budget	FY2025 Approved	FY26/FY25 Variance
Pocomoke	72	72,000	91,000	-\$19,000
Snow Hill	83	83,000	75,000	\$8,000
Berlin	221	221,000	221,000	\$0
Ocean City	208	208,000	227,000	-\$19,000
Ocean Pines	46	46,000	51,000	-\$5,000
Total	630	630,000	665,000	-\$35,000

-5.26% Increase

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

Budget In Grants to Towns:

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

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

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

Qualified runs are defined as:

Fire Company must be alerted by Central for an emergency alarm.

Fire Company must respond with a minimum of one certified piece of fire apparatus and arrive on the scene.

Public service calls are not eligible.

How to Qualify:

Municipality must agree not to reduce their current/future funding level formulas.

Fire Company must show participation in county drills.

Fire Company must maintain current equipment and departmental roster lists with Central.

Fire Company must participate, and successfully complete annual inspection.

Money must go toward fire equipment and/or equipment operating expenses.

Fire Company must submit an annual report of expenditures of County money.

Rate History:

FY2022-FY2007 = \$1,000

FY2006-FY2005=\$250

TO: County Commissioners
Weston S. Young, Chief Administrative Officer
FROM: Kim Reynolds, Budget Officer *Kim Reynolds*
DATE: February 21, 2025
RE: FY2026 Budget Requests- Municipalities and Ocean Pines

Attached please find the Fiscal Year 2026 letters from the Towns and Ocean Pines: Pocomoke City, Berlin, Snow Hill, Ocean City and Ocean Pines Association. We have scheduled to meet with the Towns and Ocean Pines Association at 10:00 a.m. on Tuesday, March 4, 2025 to discuss their grant requests.

Also included is the following:

- Page 2 Attachment A: FY2025 tax rates for the municipalities as provided by Maryland Department of Assessments & Taxation
- Page 3 Attachment B: FY2025 constant yield tax rates for municipalities as provided by Maryland Department of Assessments & Taxation
- Page 4 Attachment C: FY2026 letter sent in January 2025 (Pocomoke City letter attached as reference)
- Behind each Town and Ocean Pines Association letter is a worksheet which summarizes the FY2025 total paid County grants and pass thru monies and FY2026 Request:
 - Page 5 Pocomoke City
 - Page 8 Town of Berlin
 - Page 10 Town of Snow Hill
 - Page 15 Town of Ocean City
 - Page 19 Ocean Pines Association

:kr
Attachments

Attachment A



Below is a list of counties in Maryland, and their property tax rates in effect on July 1, 2024. *All rates are shown per \$100 of assessment.

Municipal Tax Rates

	FY2025		
JURISDICTION	REAL	PERSONAL	UTILITY
Berlin	.8275	1.7000	1.7000
Ocean City	.4426	1.1100	0
Pocomoke City			
Owner	.9375	0	0
Non-Owner	1.1311	2.0000	2.4000
Snow Hill	.9375	1.8200	0
STATE	.1120	0	.2800

CONSTANT YIELD TAX RATE 2025

This is a summary of the constant yield tax rate certification (CYTR) sheets that were mailed to local governments on Friday, February 14, 2025. The constant yield tax rate is the tax rate that a jurisdiction would have to impose in order to obtain the same amount of property tax revenue in fiscal year 2026 as it received in fiscal year 2025. If a jurisdiction plans to set a tax rate higher than the current fiscal year's tax rate, the jurisdiction must advertise the tax increase and hold a public hearing before setting the tax rate for fiscal 2026. In some parts of some counties, there may be additional taxes levied for special purposes. These tax levies are not included in these tax rates.

Jurisdiction	7/1/2024 Net Assessable Real Property Base		7/1/2024 Tax Rate		7/1/2024 Potential Revenue		7/1/2025 Net Assessable Real Property Base		7/1/2025 Constant Yield Tax Rate
Berlin	594,864,046	X	0.8275	=	4,922,500	÷	631,133,613	=	0.7799
Ocean City	10,879,350,579	X	0.4426	=	48,152,006	÷	12,164,652,906	=	0.3958
Pocomoke City -Owner Occupied	146,338,264	X	0.9375	=	1,371,921	÷	155,857,838	=	0.8802
Pocomoke City -NonOwner Occupied	172,819,465	X	1.1311	=	1,954,761	÷	186,774,385	=	1.0466
Snow Hill	146,715,735	X	0.9375	=	1,375,460	÷	156,162,504	=	0.8808



OFFICE OF THE
COUNTY COMMISSIONERS

Worcester County

GOVERNMENT CENTER
ONE WEST MARKET STREET • ROOM 1103

SNOW HILL, MARYLAND

21863-1195

January 7, 2025

COMMISSIONERS
Theodore Elder, President
Eric J. Fiori, Vice President
Caryn G. Abbott
Anthony W. Berlino, Jr.
Madison J. Bunting, Jr.
Joseph M. Mitrecic
Diana Purnell

Weston S. Young, P.E.
Chief Administrative Officer
Candace I. Savage, CGFM
Deputy Chief Administrative Officer
Roscoe R. Leslie
County Attorney

Mr. Todd J. Nock, Mayor
Pocomoke City Mayor & Council
P. O. Box 29
Pocomoke City, MD 21851

Dear Mr. Nock:

The County Commissioners cordially invite you and the Council to our usual meeting with municipal officials to discuss grant requests on Tuesday, March 4, 2025 at 10:30 a.m. in the Commissioners Meeting Room of the County Government Center.

We recognize the County's obligation to provide a certain level of service to the citizens of Worcester County and it is our hope to be able to provide some level of funding to each of the municipalities. Please submit your request for any County grant funding to our Budget Officer, Kim Reynolds, by Wednesday, February 12, 2025, by mail or email at kreynolds@co.worcester.md.us.

The Commissioners and I will do our very best to ensure that the financial resources available to the County are allocated in a manner, which will bring about the best possible service to all of the people.

Sincerely,

Theodore J. Elder
President

Cc: Brandy Matthews, Finance Director

POCOMOKE CITY, MARYLAND



February 12, 2025

Honorable Theodore J. Elder, President
Board of County Commissioners
County Government Center, Room 1103
One West Market St.
Snow Hill, MD 21863-1195

Dear President Elder:

Thank you for the opportunity to present Pocomoke City's budget request for funding in FY 2026. We appreciate the funding support that Worcester County has provided to the City in past years, and we look forward to continuing to work with the County on matters of common interest in the coming fiscal year.

For Unrestricted Grant funding, Pocomoke City requests \$567,787.00 to support upgrades to our general operations in Public Works, Police, Water and Wastewater, and Community/Economic Development. This reflects a 5% increase over the prior year's request. These funds would serve to provide critical general fund dollars that support all of the above-mentioned facets of City operations, particularly given the continued rise in the cost of materials, equipment, fuel and energy, vehicles and supplies.

We request any additional funding available for EMS and Fire operations in the amount of \$72,000.00, again primarily due to the rising costs associated with staffing shortages and the need for overtime and on-call compensation required to cover 24/7 operations, as well as to support the provision of out-of-town calls for service.

Regarding FY 2026 Restricted Infrastructure Grant Fund awards to municipalities, the City requests a grant award of \$ \$49,338.00 for security upgrades to our facilities in order to ensure the safety of the City Council, staff, and our visitors.

With that, on behalf of the Mayor and Council of Pocomoke City, please allow me to express our appreciation to the Worcester County Commissioners for your kind consideration of this funding request. We look forward to continuing our productive working relationship with the Worcester County Commissioners in FY 2026.

Sincerely,

John C. Barkley

John C. Barkley,
City Manager

1902

cc: Weston Young, County Administrative Officer

GRANTS TO TOWNS - FY2026
Request - Pocomoke City

	Pocomoke City FY25 Approved	Pocomoke City FY26 Request
<u>COUNTY GRANTS TO TOWNS</u>		
Unrestricted Grant	500,000	500,000
Unrestricted Grant Increase Requested		67,787
Infrastructure Grant	48,317	49,338
Restricted Fire Grant	91,000	72,000
	639,317	689,125
(1) Ambulance Grant- Vol Fire Co ***Included in 1105 Budget	1,017,957	1,144,479
Supplemental Cnty Grant EMS to provide level fund		-
* Cnty Grant Vol. Fire Dept - based on code	266,650	297,855
Volunteer Fire Grant Supplement for Cancer Screenings/Physicals		3,120
Sub-Total County Grants & Debt	1,923,924	2,134,579
Tourism Marketing On-Behalf	4,500	4,500
<u>SHARED REVENUES</u>		
* Income Tax	332,548	374,782
* Liquor License Distribution	9,375	9,375
	341,923	384,157
<u>STATE AID PASS THRU</u>		
* Fire Co. Aid-State Pass Thru Vol Fire-est	32,085	32,035
* Fire Co. Aid-State Pass Thru Towns-est	617	159
TOTAL	\$ 2,303,049	\$ 2,555,430

* Mandated by State or County Code

(1) Ambulance Grant calculated FY2026 rates based on CY2024 runs



Mayor & Council of Berlin

10 William Street, Berlin, Maryland 21811

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

www.berlinmd.gov

February 10, 2025

Mayor

Zack Tyndall

Vice President

Dean Burrell

Council Members

Steve Green

Jay Knerr

Shaneka Nichols

Jack Orris

Town Attorney

David Gaskill

Town Administrator

Mary Bohlen



Hon. Theodore "Ted" Elder

Worcester County Commissioners

1 Market Street, Room 1103

Snow Hill, Maryland 21863

President Elder,

On behalf of the Mayor and Council, citizens, and business community within the Town of Berlin, I thank you for the opportunity to make a funding request for the fiscal year 2026. In preparation for our meeting on Tuesday, March 4, 2025, we have included a summary of our municipal requests.

The Mayor and Council would like to request an increase in the unrestricted county grant for fiscal year 2026 of 7.5%, bringing the total grant to \$537,500. The unrestricted grant helps to offset the cost of services that the Town of Berlin provides in lieu of Worcester County providing these services.

Additionally, the Town of Berlin would like to request \$150,000 to assist with site work for the new Community Center on Flower Street. The Town is grateful for the active support of Commissioner Diana Purnell on the Town's Community Center Advisory Committee and the Commissioner's overall support of the project. The Town has secured Community Development Block Grant (CDBG) funding from the State of Maryland and has a Congressional Earmark request in the final stages of approval to assist with architectural and design work. To proceed with necessary site work, the Town seeks to leverage municipal funds in conjunction with Worcester County's support.

The Town of Berlin is grateful for the grant provided each fiscal year by the Worcester County Commissioners and respectfully requests a total of \$687,500 in funding for fiscal year 2026. We look forward to attending your meeting to discuss these requests in more detail and answer any questions you may have.

Respectfully,

Mayor Zack Tyndall

10 William Street

Berlin, MD 21811

(410) 641-1954

MayorZack@berlinmd.gov

GRANTS TO TOWNS - FY2026

Request - Berlin

	Berlin FY25 Approved	Berlin FY26 Request
<u>COUNTY GRANTS TO TOWNS</u>		
Unrestricted Grant	500,000	500,000
Unrestricted Grant Increase Requested		37,500
Flower Street Community Center - Site work match	-	150,000
Restricted Fire Grant	221,000	221,000
	721,000	908,500
* Cnty Grant Vol. Fire Dept	266,650	297,855
Volunteer Fire Grant Supplement for Cancer Screenings/Physicals		3,120
(1) Ambulance Grant- Vol Fire Co ***Included in 1105 Budget	1,197,215	1,309,919
Supplemental Cnty Grant EMS to provide level fund		-
	1,463,865	1,610,894
Sub-Total County Grants & Debt	2,184,865	2,519,394
Tourism Marketing On-Behalf	4,500	4,500
<u>SHARED REVENUES</u>		
* Income Tax	652,548	735,422
* Liquor License Distribution	23,000	29,150
	675,548	764,572
<u>STATE AID PASS THRU</u>		
* Fire Co. Aid-State Pass Thru Vol Fire-est	32,085	32,035
* Fire Co. Aid-State Pass Thru Towns-est	11,500	4,175
TOTAL	\$ 2,908,498	\$ 3,324,676
* Mandated by State or County Code		
(1) Ambulance Grant calculated FY2026 rates based on CY2024 runs		

Janet Simpson, Mayor
Margaret Fletcher, Council
Diana Walsh, Council
Edward S. Lee, Council

Rick Pollitt, Town Manager
Maureen Howarth, Town Attorney



Lounell Hamstead, Finance Manager
Lorissa McAllister, Econ. Dev. Dir.
Paul Bessette, Grants Administrator
Aaron Flook, Planning, Zoning & Bldg.
Randy Barfield, Public Works Dir
Bobby Wilt, Supt. of Water/WW

February 10, 2025

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

Dear President Elder:

Thank you for the opportunity to present our request for county funding for Fiscal Year 2025-26. We always like to mention that it is refreshing that the Worcester County Commissioners understand that municipal residents are county citizens, too, and that you generously provide this opportunity for all of our citizens to share in addressing the needs of our greater community. Serving as the county seat for Worcester County places Snow Hill in a unique category as the municipality that provides the governmental services necessary to support various county functions from courts and county administration to public health and safety to public schools, water and sewer, parks and recreation and other infrastructure. As such, many of those who visit Snow Hill for county services gain their first impressions of Worcester County by the image we present in our Town. Accordingly, we share a mutual interest in having the Town put its best foot forward in offering a warm welcome to our visitors and citizens alike.

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

In an effort to recognize and address serious challenges to public safety and to promote economic development of our county seat, this year's request includes funding for two new items: installation and repair of sidewalks in our school zones and increasing support for the Bank Street Promenade Project, an effort already endorsed by the county commissioners by some of your recent decisions.

Finally, this year we are renewing our request for your consideration of additional funding to begin addressing some of the historic flooding issues at Byrd Park that plague Town residents and visitors, alike. Three years ago, a grant-funded comprehensive master study by Davis, Bowen & Friedel of the tremendous flooding problems associated with the Park indicated that some \$3.5 million will ultimately be necessary to take control of severe drainage and flooding challenges and protect the Park for succeeding generations of visitors. Our goal is to address the first three of five

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

actions outlined by the Study to start the process of saving the Park. We are also again appealing for your help in restoring the basketball courts at the Park, enjoyed by so many from our greater community.

In defense of this request, we make note of Byrd Park's historic existence as a regional facility, not simply a "town park". Tourists and local citizens from a wide range of addresses take advantage of the access to the scenic Pocomoke River to launch boats of all kinds, hold family picnics and reunions, go fishing, play basketball and other games, everything that you might imagine from such a unique outdoor attraction. In fact, Byrd Park was home to the Worcester County Fair for a number of years boosting our contention that it does serve a much wider constituency than just the residents of Snow Hill. Without immediate attention to the "low-hanging fruit" referenced in the DBF study, we could see the eventual loss of Byrd Park and its contributions to our quality of life.

Accordingly, our requests for this year are as follows:

UNRESTRICTED GRANT: \$500,000

The Town appreciates the \$500,000 in unrestricted county grant funds provided in the current budget and we respectfully ask that level funding be continued into the next fiscal year.

PAYMENT IN LIEU OF TAXES: \$322,000

The current \$250,000 payment from the county included \$50,000 to implement the first phase of our Bikeways Feasibility Study. With your support, we were able to add another \$100,000 to that amount with funding from the Tri-County Council of the Lower Eastern Shore which was, in turn, approved to be applied to the Bank Street Promenade Project, an effort for which you have already provided much-appreciated support. We would ask that you continue to provide the \$50,000 figure in addition to the standard \$200,000 in Payments In Lieu Of Taxes. As you may know, we were only partially successful in obtaining a State grant to continue the construction of the project along Bank Street to River Street. The State funding fell some \$72,000 short of our request and we respectfully seek your consideration of that additional amount to keep our project on course to a successful conclusion. Even with that degree of support, we still must deal with stormwater management expenses and the cost of burying line utilities underground. We are fully engaged in an effort to secure those funds as we approach you for your added support.

TABLE GAME REVENUE: \$49,338 (equivalent to 10% of table game revenue)

The current budget provided \$48,317 as an "infrastructure grant" available upon presentation of receipts indicating work has been performed. We ask that the contribution be continued based on 10% of the revenue generated by table games at Ocean Downs. We will continue to devote those funds to our street infrastructure needs.

SIDEWALKS TO SCHOOLS: \$12,600

Several years ago, our public works department obtained cost estimates to install new sidewalks on Morris Street from Market to Federal, Federal to Martin, Martin to Ironshire and Ironshire to Coulbourne Lane. We have updated those estimates and feel the requested funding will go a long way toward providing a safe path for youthful pedestrian traffic to the county schools on Coulbourne Lane. In addition to approaching the county commissioners for assistance, we will also be applying for State funding through their Safe Routes to Schools program.

BYRD PARK GRANT: \$171,185

Byrd Park is a beautiful, 15-acre natural spot along the banks of the scenic Pocomoke River that has become a venerated community gathering place for sports, leisure, family gatherings, picnics, festivals and other events that provide access to fishing and boating, whether by motor boat, canoe, kayak, pedal boats and the like. It has become truly more than simply a "Town" park. Byrd Park attracts people from all over the county and region who come there to enjoy and take advantage of the many attractions it provides. However, the Park is also known for tremendous flooding challenges that threaten to diminish if not ultimately destroy its availability as a valued community resource.

Three years ago, the Town of Snow Hill commissioned a master drainage and flooding study from Davis, Bowen & Friedel to attempt to identify strategies to literally save the Park. The study found that it could take as much as \$3.5 million to fully address and overcome the challenges as they exist today. The study recommended five distinct projects, each with an estimated cost, to implement the plan. They ranged from \$17,745 for step one to \$3,151,875 for step five. In consulting with our engineers, we feel that we might accomplish the first three steps, with county support, described as follows with figures updated to 2025:

Step One: \$18,810 for maintenance of existing stormwater management facilities and installation of check valves.

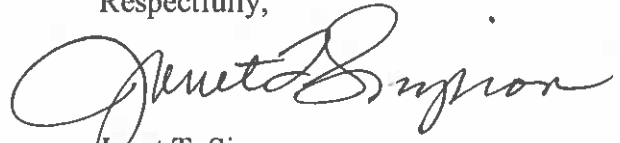
Step Two: \$48,092 for re-grading low areas

Step Three: \$37,765 for construction of stormwater features (bioswales, vegetative buffers and rain barrels.

We are further asking for your support to completely replace the existing basketball courts that are in a deteriorating condition for an amount of \$66,518. Again, we offer the position that the Park and all of its attractions are a valuable resource for a much wider constituency than merely the citizens of Snow Hill and we respectfully seek your endorsement of our request.

Thank you once again for your time and consideration. As colleagues in the business of providing services to our constituents, we realize that our needs and demands far exceed our ability to address in total. But we also understand that by pooling our resources and working collaboratively, we can achieve so much to enhance the quality of life of our residents and make our citizens proud to call Snow Hill and Worcester County our home. We look forward to continuing to work with you and your staff in meeting our obligations to our citizens and we will see you on March 4th to discuss these matters in person. In the meantime, if you have any questions or need of additional information, please do not hesitate to contact Town Manager Rick Pollitt.

Respectfully,

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

Janet T. Simpson
Mayor

Cc: Kimberly Reynolds
County Budget Office
Snow Hill Town Council

**GRANTS TO TOWNS - FY2026
Request - Snow Hill**

	Snow Hill FY25 Approved	Snow Hill FY26 Request
<u>COUNTY GRANTS TO TOWNS</u>		
Unrestricted Grant	500,000	500,000
Other Grants - in lieu	200,000	200,000
Other Grants - in lieu Bikeways	50,000	50,000
Bank Street Project - Stormwater mgmt expenses		72,000
Sidewalks to Schools		12,600
Byrd Park - Stormwater maintenance & construction		104,667
Byrd Park - Replace basketball courts		66,518
Infrastrure Grant	48,317	49,338
Restricted Fire Grant	75,000	83,000
	873,317	1,138,123
* Cnty Grant Vol. Fire Dept	266,650	297,855
(1) Volunteer Fire Grant Supplement for Cancer Screenings/Physicals		3,120
(2) Ambulance Grant- Vol Fire Co ***Included in 1105 Budget	903,312	1,007,236
Supplemental Cnty Grant EMS to provide level fund		
	1,169,962	1,308,211
Sub-Total County Grants & Debt	2,043,279	2,446,334
Tourism Marketing On-Behalf	4,500	4,500
<u>SHARED REVENUES</u>		
Income Tax	207,058	233,354
* Liquor License Distribution	8,000	9,563
	215,058	242,917
<u>STATE AID PASS THRU</u>		
* Fire Co. Aid-State Pass Thru Vol Fire-est	32,085	32,035
* Fire Co. Aid-State Pass Thru Towns-est	2,200	754
TOTAL	\$ 2,297,122	\$ 2,726,540

* Mandated by State or County Code

(1) Fire Grant supplement approved from General Fund FY14-FY24

(2) Ambulance Grant calculated FY2026 rates based on CY2024 runs



TOWN OF OCEAN CITY

1902

The White Marlin Capital of the World

February 12, 2025

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

RE: Worcester County Grant Request FY26

Dear Honorable President Elder and Distinguished Worcester County Commissioners:

The Mayor and Council look forward to meeting with the County Commissioners to discuss grants for FY26. In order to allow you time to prepare for our meeting, please find the summation of our requests.

The undesignated grant we receive from Worcester County helps to offset the cost of services that Ocean City provides in lieu of the County providing these services. The Town requests that the undesignated grant be increased 2.9% in FY26 to match the increase in the CPI.

We would also like to thank you for other grants we receive and request that the grants for Tourism, Recreation, OCDC, the Convention Bureau, and the Park and Ride continue to be funded at the same level they were funded in FY25.

We would like to again thank the Commissioners for recognizing our concerns with regard to the cost to Ocean City taxpayers of providing EMS service to the West Ocean City area and working with the town to develop a formula to fully fund and reimburse the town for providing this essential service. We would again request that this formula be applied in the FY26 Budget. The total cost to provide this service in 2024, over and above grants received and revenue collected, was \$1,247,495. We would request a grant in the amount of \$1,247,495 to cover these costs and your agreement to continue to utilize this same formula to cover the cost of providing this service in calendar year 2025. We have included a breakdown of the actual costs to provide the West Ocean City Service. You should note that calls for service in West Ocean City now account for 21.26% of our total EMS calls.

MAYOR

Richard W. Meehan

CITY COUNCIL

Matthew M. James
President

Anthony J. DeLuca
Secretary

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

CITY MANAGER

Terence J. McGean, PE

CITY CLERK

Diana L. Chavis, MMC

Public safety remains Ocean City's #1 priority. Recent changes to the state law regarding provisional police officers has eliminated our seasonal officer program. This program previously allowed us to recruit seasonal officers during the summer months to offset the need for additional fulltime officers. The program also provided the town with a valuable resource for recruiting purposes. Last year we had 30 seasonal officers. The majority of our current year-round officers started their careers as seasonal police officers.

To fill the void created by the loss of the seasonal program will require us to hire ten additional full-time officers. The cost, in the first year alone to hire and equip these officers, will be \$1,448,350. In addition, the Town, out of necessity, will be immediately establishing a take home vehicle policy for all officers. The County, and other municipalities within the county, already have a take-home policy in place for police officers and deputy sheriffs. In order for Ocean City to compete and address officer retention and recruitment of new officers, this program is now essential. The cost to purchase and upfit ten additional vehicles in the first year is \$829,850.

If Ocean City is unable to maintain staffing at the levels required to offset the loss of the seasonal program this will put an additional burden on the Worcester County Sheriff's Department for assistance. We believe that public safety is also a top priority of the Worcester County Commissioners and we respectfully request that the county provide a grant to Ocean City to off-set 50% of total cost referenced above or \$1,139,100.

In FY25, new state property assessments from Ocean City increased Worcester County property tax revenue by \$14 million. Because these assessments are phased in over three years, the County will see a similar increase in FY26. We believe it is only fair that some of those additional revenues be used to directly benefit the residents and property owners in Ocean City.

In closing, we believe the above requests are reasonable and important and we look forward to meeting with you to discuss our requests.

Respectfully,

A handwritten signature in dark ink, appearing to read "Rick Meehan", written in a cursive style.

Richard W. Meehan
Mayor

**Cost of Career Division Response to West Ocean City:
Actual for FY 24**

Calls for Service to West Ocean City:

Calendar 2024 Emergency Medical Calls	1,222

Total Career Division Calls for Service	5,749

% of West OC Response to Total	21.26%

Total Career Division FY 24 Expenses	11,355,795

% of Budget for West Ocean City Response (21.26%)	2,413,773

West Ocean City Patient Revenue Collected	248,080

Worcester County Grants for Ambulance Service:

590 credit runs @ \$900 per run	531,000

632 non-transports @ \$225 per run	142,200

Additional Supplement for Runs (.2126 x total rec'd)	30,200

Per Paramedic Funding (.2126 of total received)	112,253

Personnel Supplement (.2126 x total)	40,394

Ambulance Funding (.2126 of total received)	53,150

Mileage supplement .2126 x \$42,341	9,002

Total Worcester County Grants Received for West OC	918,198

Total Revenue Received for West OC Calls	1,166,278

Town of Ocean City Contribution to West OC Calls	1,247,495

GRANTS TO TOWNS - FY2026
Request - Ocean City

1902

	Ocean City FY25 Approved	Ocean City FY26 Request
<u>COUNTY GRANTS TO TOWNS</u>		
Ocean City Unrestricted Grant	2,748,494	2,748,494
Unrestricted Grant Increase Requested		79,706
Convention Bureau	50,000	50,000
Recreation Grant	100,000	100,000
Tourism Marketing	400,000	400,000
Other Grants - Park & Ride	80,000	80,000
Public Safety - Increase Police Force & Vehicles (50% cost)	-	1,139,100
Public Safety - OC Bomb Squad digital X-ray system (50% cost)	32,500	-
Downtown Redevelopment	125,000	125,000
Restricted Fire Grant	227,000	208,000
	3,762,994	4,930,300
Ocean City MOU Additional Request	-	-
Sub-Total	3,762,994	4,930,300
(1) Ambulance Grant ***Included in 1105 budget	2,430,841	2,464,346
(1) EMS Services to WOC	823,794	1,247,495
Supplemental Cnty Grant EMS to provide level fund		-
* Cnty Grant Vol. Fire Dept-General Fund Bgt	266,650	297,855
Volunteer Fire Grant Supplement for Cancer Screenings/Physicals		3,120
<u>DEBT SERVICE FOR BENEFIT OF OCEAN CITY</u>		
Beach Maintenance-DNR Fund	490,000	490,000
	4,011,285	4,502,816
Sub-Total County Grants & Debt	7,774,279	9,433,116.33
Tourism Marketing On-Behalf	270,000	270,000
<u>SHARED REVENUES</u>		
* Income Tax	2,070,585	2,333,550
* Bingo License Receipts	2,000	2,900
* Liquor License Distribution	325,000	340,000
	2,397,585	2,676,450
<u>STATE AID PASS THRU</u>		
* Fire Co. Aid-State Pass Thru Vol Fire-est	32,085	32,035
* Fire Co. Aid-State Pass Thru Towns-est	34,833	43,566
TOTAL	\$ 10,508,782	\$ 12,455,167

* Mandated by State or County Code

(1) Ambulance Grant calculated FY2026 rates based on CY2024 runs



OCEAN PINES ASSOCIATION, INC.

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

February 3, 2025

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

Dear Ms. Reynolds:

This request is being submitted to you in accordance with the letter dated January 7, 2025 from President Theodore Elder. President Elder asked that the Ocean Pines Association provide details on funding requests to assist with developing the Worcester County Budget for the coming fiscal year.

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

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

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

Visit Us Online at www.oceanpines.org

Public Safety

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

The annual report submitted by the Ocean Pines Police Department shows the number of calls in 2024 for mutual aid and assisting other agencies including joint agency operations at 332 and a total number of calls for service at 9,230. These service calls generated by citizens and police personnel in the field included both criminal and non-criminal incidents. Your help in providing much needed funding is imperative to meet the related and growing needs for recruitment, training, and time.

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

To assist us in meeting the current and increasing demands on our police force, we respectfully request Public Safety funding in the form of a grant in the amount of \$725,000 and ask for your consideration.

Roads & Bridges

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

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

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

Parks & Recreation

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

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

Respectfully submitted,



Stuart Lakernick (on behalf of the Ocean Pines Board of Directors)
President, Ocean Pines Association, Inc.

GRANTS TO TOWNS - FY2026
Request - Ocean Pines Association

	Ocean Pines FY25 Approved	Ocean Pines FY26 Request
<u>COUNTY GRANTS TO TOWNS</u>		
** County Street Grants By Agreement	195,866	223,071
Infrastructure - Roads & Bridge Repairs		150,000
Recreation & Parks Grant	20,000	40,000
Tourism		
Police Aid	550,000	725,000
Restricted Fire Grant	51,000	46,000
	816,866	1,184,071
* Cnty Grant Vol. Fire Dept	266,650	297,855
Volunteer Fire Grant Supplement for Cancer Screenings/Physicals		3,120
(1) Ambulance Grant- Vol Fire Co ***Included in 1105 Budget	870,124	952,200
Supplement to provide level funding		-
	1,136,774	1,253,175
Sub-Total County Grants & Debt	1,953,640	2,437,246
<u>STATE AID PASS THRU</u>		
* Fire Co. Aid-State Pass Thru Vol Fire-est	32,085	32,035
TOTAL	\$ 1,985,725	\$ 2,469,281

** In Roads Dept Budget

* Mandated by State or County Code

(1) Ambulance Grant calculated FY2026 rates based on CY2024 runs

Expenditures			1975 Debt Service Budget Requested							
	Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments
Fund: 100 - General Fund										
EXPENSES										
Department: 1975 - Debt Service										
OTHR CHGS - Other Charges										
	7700.090	Debt Service 2013 Capital Improvement Bonds	403,835.00	397,648.00	397,648.00	6,187.00	2%	352,867.50	400,210.00	
	7700.100	Debt Service 2014 Capital Improvement Bonds	3,715,327.00	3,716,577.00	3,716,577.00	(1,250.00)	0%	295,465.63	3,720,576.51	
	7700.110	Debt Service 2015 Capital Improvement Bond	800,064.00	796,737.00	796,737.00	3,327.00	0%	722,459.09	3,921,073.89	
	7700.120	Debt Service 2019 Capital Improvement Bond	3,096,242.00	3,100,117.00	3,100,117.00	(3,875.00)	0%	2,538,850.00	3,094,116.50	
	7700.130	Debt Service 2022 Capital Improvement Bond	2,065,167.00	2,066,375.00	2,066,375.00	(1,208.00)	0%	1,586,573.00	2,062,449.50	
Account Total: OTHR CHGS - Other Charges			\$10,080,635.00	\$10,077,454.00	\$10,077,454.00	\$3,181.00	0%	\$5,496,215.22	\$13,198,426.40	
Department Total: 1975 - Debt Service			\$10,080,635.00	\$10,077,454.00	\$10,077,454.00	\$3,181.00	0%	\$5,496,215.22	\$13,198,426.40	

Expense Budget Transaction Report

1975

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1975 - Debt Service				
Account 7700.090 - Debt Service 2013 Capital Improvement Bonds				
100.1975.7700.090	Principal and Interest payments on 2013 Bond	1.0000	403,835.00	403,835.00
	Account 7700.090 - Debt Service 2013 Capital Improvement Bonds Totals	Transactions	1	\$403,835.00
Account 7700.100 - Debt Service 2014 Capital Improvement Bonds				
100.1975.7700.100	Principal and Interest payments on 2014 Bond	1.0000	3,715,327.00	3,715,327.00
	Account 7700.100 - Debt Service 2014 Capital Improvement Bonds Totals	Transactions	1	\$3,715,327.00
Account 7700.110 - Debt Service 2015 Capital Improvement Bond				
100.1975.7700.110	Principal and Interest payments on 2015 Bond	1.0000	800,064.00	800,064.00
	Account 7700.110 - Debt Service 2015 Capital Improvement Bond Totals	Transactions	1	\$800,064.00
Account 7700.120 - Debt Service 2019 Capital Improvement Bond				
100.1975.7700.120	Principal and Interest payments on 20191 Bond	1.0000	3,096,242.00	3,096,242.00
	Account 7700.120 - Debt Service 2019 Capital Improvement Bond Totals	Transactions	1	\$3,096,242.00
Account 7700.130 - Debt Service 2022 Capital Improvement Bond				
100.1975.7700.130	Principal and Interest payments on 2022 Bond	1.0000	2,065,167.00	2,065,167.00
	Account 7700.130 - Debt Service 2022 Capital Improvement Bond Totals	Transactions	1	\$2,065,167.00
	Department 1975 - Debt Service Totals	Transactions	5	\$10,080,635.00
	Fund 100 - General Fund Totals	Transactions	5	\$10,080,635.00
	EXPENSES Totals	Transactions	5	\$10,080,635.00
	Grand Totals	Transactions	5	\$10,080,635.00

DEPARTMENT BUDGET SUMMARY

Department or Agency:	Debt Service	Department Number:	1975
Fund: 100	General Fund	Function:	Debt Service

MISSION STATEMENT:

The Treasurer's Department will continue to promote and to utilize the most efficient methods of government finance and debt procurement.

PROGRAM SERVICES: (STATISTICS)

•	Debt ratio analysis: Debt is less than 1% of assessed property value and annual debt service is less than 10% of government revenue. As of July 1, 2024 , the County continues to remain compliant with our Debt Policy.
•	The county continues to promote pay as you go funding practices.
•	The County maintains a rapid debt retirement plan, 85% of outstanding debt to be paid in 10 years as of 6/30/24.
•	Moderate debt levels of \$1,950 per capita as of 6/30/24.

Expenditures:

Expenditure Category	Actual FY2023	Actual FY2024	Budget Request FY2025	Budget Request FY2026	% Change
Personnel Services	\$0	\$0	\$0	\$0	0.0%
Supplies & Materials	0	0	0	0	0.0%
Maintenance & Services	0	0	0	0	0.0%
Other Charges	0	0	0	0	0.0%
Interfund Charges	0	0	0	0	0.0%
Capital Outlay	0	0	0	0	0.0%
Debt Service	13,651,584	13,198,432	10,077,454	10,080,635	0.0%
Total	13,651,584	13,198,432	10,077,454	10,080,635	0.0%

Staffing (Full Time Equivalent):

Position Title	Actual FY2023	Actual FY2024	Budget Request FY2025	Budget Request FY2026	% Change
No County Personnel	0.0	0.0	0.0	0.0	0%
Total	0.0	0.0	0.0	0.0	0%

Summary of Significant Budget Increase/Decrease

Description of Increase/Decrease	\$ Increase/Decrease	% Inc/(Dec)
The County maintained a level debt service for FY26 with a minimal increase.	\$ 3,181	0.0%

Contact Information

Name:	Phillip Thompson	Address 1:	1 West Market Street, Room 1105
Title:	Finance Officer	Address 2:	Government Center
Email:	pthompson@co.worcester.md.us	City/State:	Snow Hill, MD
Telephone:	410-632-0686	Zip Code:	21863

**LONG-TERM DEBT OBLIGATIONS OUTSTANDING
GENERAL FUND**

Issue	Fiscal Years of Maturity	Original Principal Amount	Principal Amount Outstanding as of 7/1/25
Consolidated Public Improvement Bonds, 2013 Series - CORS payment	2013-2033	4,595,000	2,850,000
Consolidated Public Improvement Bonds, 2014 Series - Snow Hill High School	2014-2029	43,000,000	14,030,000
Consolidated Public Improvement Bonds, 2015 A Series - Radio System & Berlin Rubblefill Cap/Closure	2015-2031	8,760,000	4,422,603
Consolidated Public Improvement Bonds, 2019 Series - Showell School & SDHS field	2019-2035	34,080,000	25,340,000
Consolidated Public Improvement Bonds, 2022 Series - SDMS Addition, Jail Imp, & PS Facility	2022-2038	22,130,000	20,200,000
Total		\$112,565,000	\$66,842,603

The County maintained a level debt service for FY26 with a minimal increase.

**DEBT SERVICE
GENERAL FUND**

Worcester County currently has the following general obligation long-term debt:

ISSUE	Fiscal Year of Maturity	Amount Outstanding as of July 1, 2025
2013 Capital Improvements Bond Issue (Taxable)	2033	2,850,000
2014 Capital Improvements Bond Issue	2029	14,030,000
2015A Capital Improvements Bond Issue	2030	4,422,603
2019 Capital Improvements Bond Issue	2034	25,340,000
2022 Capital Improvements Bond Issue	2037	20,200,000

Payments on debt service are made through the Debt Service Fund. When there are insufficient assets in the Debt Service Fund dedicated for repayment of a specific issue, appropriations must be made from the General Fund. The required General Fund payments on the above issues for FY26 are as follows:

ISSUE - Detail of Principal & Interest	FY2026
2013 Capital Improvements Bond Issue Debt (Refund CORS Pension)	
Principal Payment	315,000
Interest Payment	88,835
Account 100.1975.7700.090	403,835
The County maintained a level debt service for FY26 with a minimal increase.	
2014 Capital Improvements Bond Issue Debt School (Snow Hill HS)	
Principal Payment	3,280,000
Interest Payment	435,327
Account 100.1975.7700.100	3,715,327
2015A Capital Improvements Bond Issue Debt School (Radio System/Berlin rubblefill)	
Principal Payment	665,419
Interest Payment	134,644
Account 100.1975.7700.110	800,064
Principal Payment	2,025,000
Interest Payment	1,071,242
Account 100.1975.7700.120	3,096,242
2022 Capital Improvements Bond Debt School (SDMS Addition, Jail Imp, & PS Facility)	
Principal Payment	1,135,000
Interest Payment	930,167
Account 100.1975.7700.130	2,065,167
Total FY26 Worcester County Debt Service	10,080,635

Fiscal Year 2026 Debt Allocation

	FY2026
Worcester County Debt Allocation	
2013 Capital Improvements Bond Issue Debt (Taxable)	403,835
* 2015A Capital Improvements Bond Issue Debt	800,064
* 2022 Capital Improvements Bond Issue Debt	1,203,671
Total	2,407,570
Worcester County Board of Education School Debt Allocation:	
* 2014 Capital Improvements Bond Issue Debt	3,715,327
* 2019 Capital Improvements Bond Issue Debt	3,096,242
* 2022 Capital Improvements Bond Issue Debt	861,496
Total	7,673,065
Total FY26 Worcester County Debt Service	10,080,635

* The County is also responsible for the debt service on bonds issued for water & sewer and landfill projects. Funds to make those debt service payments will come from EDU assessments in the water & sewer service areas and tipping fees at the landfill. No funding will be required from the County's General Fund.

**LONG-TERM DEBT OBLIGATIONS OUTSTANDING
ENTERPRISE FUNDS**

Issue	Fiscal Years of Maturity	Original Principal Amount	Principal Amount Outstanding as of 7/1/25
2007 Water Quality MDE Loan Snug Harbor	2007-2026	585,187	24,857
2010 Newark MDE Drinking water loan - Water tower/fire protection	2011-2029	367,063	83,512
2012 Mystic Harbour - USDA loan #1 - Wastewater treatment plant	2012-2052	5,062,000	3,834,798
2013 Mystic Harbour - USDA loan #2 - Wastewater treatment plant	2013-2054	2,822,000	2,275,346
2014 Capital Improvement Bonds - Ocean Pines capital projects	2014-2029	5,300,000	1,735,000
2015A Capital Improvement Bond Issue - Mystic Harbour water interconnection	2015-2031	1,220,000	615,000
2015A Capital Improvement Bond Issue - Landfill Cell 5 partial funding	2015-2031	2,035,000	1,027,397
2015B Refunding Bond Issue - Ocean Pines completion of fire hydrants	2015-2027	1,900,000	265,000
2016 Mystic Harbour - USDA loan #3 - Wastewater treatment plant	2016-2056	250,000	211,531
2018 Mystic Harbour - USDA loan #4 - Spray irrigation	2018-2058	2,450,000	2,179,907
2019 Capital Improvement Bond Issue - Ocean Pines capital project	2019-2035	2,595,000	1,930,000
2019 Capital Improvement Bond Issue - Riddle Farm capital project	2019-2035	215,000	165,000
2019 Capital Improvement Bond Issue - Landfill Cell 5 partial funding	2019-2035	2,875,000	2,145,000
2020 Mystic Harbour - USDA loan #5 - Spray irrigation	2020-2061	170,000	154,688
2020 Newark MDE Water quality loan - Spray irrigation	2020-2051	1,046,771	891,701
2022 Capital Improvement Bond Issue - Ocean Pines capital projects	2022-2038	4,235,000	3,865,000
Total		\$33,128,021	21,403,737

The County maintained a level debt service for FY26 with a minimal increase.

**DEBT SERVICE
ENTERPRISE FUNDS**

Worcester County currently has the following Enterprise Fund general obligation long-term debt:

<u>ISSUE</u>	<u>Fiscal Year of Maturity</u>	<u>Amount Outstanding as of July 1, 2025</u>
2007 Water Quality MDE Loan Snug Harbor	2026	24,857
2010 Drinking Water MDE Loan Newark	2029	83,512
2012 Mystic Harbour USDA Loan	2052	3,834,798
2013 Mystic Harbour USDA Loan	2053	2,275,346
2014 Ocean Pines Capital Improvement Bond	2029	1,735,000
2015A Mystic Harbour Capital Improvement Bond	2031	615,000
2015A Landfill Cell 5 Capital Improvement Bond	2031	1,027,397
2015B Ocean Pines Refunding Bond	2026	265,000
2016 Mystic Harbour USDA Loan	2056	211,531
2018 Mys: The County maintained a level debt service for FY26 with a mini	2058	2,179,907
2019 Ocean Pines Capital Improvement Bond	2035	1,930,000
2019 Riddle Farm Capital Improvement Bond	2035	165,000
2019 Landfill Cell 5 Capital Improvement Bond	2035	2,145,000
2020 Mystic Harbour USDA Loan	2060	154,688
2020 Water Quality MDE Loan Newark	2051	891,701
2022 Ocean Pines Capital Improvement Bond	2037	3,865,000

Payments on debt service are made through the Enterprise Funds. EDU charges and tipping fees are collected in order to make debt service payments. No portion of this debt is to be paid from the County's General Fund. The required payments on the above issues for FY26 are as follows:

**DEBT SERVICE
ENTERPRISE FUNDS**

ISSUE - Detail of Principal & Interest	FY2026
2007 Water Quality MDE Loan - Snug Harbor	
Principal Payment	24,857
Interest Payment	50
Total Debt Service	<u>24,907</u>
2010 MDE Drinking Water Loan - Newark	
Principal Payment	20,537
Interest Payment	1,994
Total Debt Service	<u>22,530</u>
2012 Mystic Harbour USDA Loan	
Principal Payment	108,225
Interest Payment	76,035
Total Debt Service	<u>184,260</u>
2013 Mystic Harbour USDA Loan	
Principal Payment	55,323
Interest Payment	56,545
Total Debt Service	<u>111,868</u>
2014 Ocean Pines Capital Improvement Bond	
Principal Payment	405,000
Interest Payment	53,763
Total Debt Service	<u>458,763</u>
2015A Mystic Harbour Capital Improvement Bond	
Principal Payment	95,000
Interest Payment	18,588
Total Debt Service	<u>113,588</u>
2015A Landfill Capital Improvement Bond	
Principal Payment	154,581
Interest Payment	31,139
Total Debt Service	<u>185,720</u>
2015B Ocean Pines Refunding Bond	
Principal Payment	215,000
Interest Payment	3,409
Total Debt Service	<u>218,409</u>
2016 Mystic Harbour USDA Loan	
Principal Payment	4,774
Interest Payment	4,726
Total Debt Service	<u>9,500</u>
2018 Mystic Harbour USDA Loan	
Principal Payment	41,715
Interest Payment	59,521
Total Debt Service	<u>101,236</u>

**DEBT SERVICE
ENTERPRISE FUNDS**

ISSUE - Detail of Principal & Interest	FY2026
2019 Ocean Pines Capital Improvement Bond	
Principal Payment	155,000
Interest Payment	81,575
Total Debt Service	<u>236,575</u>
2019 Riddle Farm Capital Improvement Bond	
Principal Payment	15,000
Interest Payment	6,975
Total Debt Service	<u>21,975</u>
2019 Landfill Capital Improvement Bond	
Principal Payment	170,000
Interest Payment	90,700
Total Debt Service	<u>260,700</u>
2020 Mystic Harbour USDA Loan	
Principal Payment	3,366
Interest Payment	2,302
Total Debt Service	<u>5,668</u>
2020 MDE Water Quality Loan - Newark	
Principal Payment	33,440
Interest Payment	5,376
Total Debt Service	<u>38,816</u>
2022 Ocean Pines Capital Improvement Bond	
Principal Payment	215,000
Interest Payment	177,906
Total Debt Service	<u>392,906</u>
 Total FY26 Worcester County Enterprise Fund Debt Service	 <u><u>2,387,420</u></u>

Expenditures			1985 Interfund Budget Requested							
Account Number	Account Description	2026 Department Requested	2025 Adopted Budget	2025 Amended Budget	\$ Variance Adopted	% Variance Adopted	2025 Actual Amount 12/31/24	2024 Actual Amount	Department Requested Comments	
Fund: 100 - General Fund										
EXPENSES										
Department: 1985 - Interfund										
<i>INTFND CHGS - Interfund Charges</i>										
8010.020	Interfund Budget Stabilization Fund	0.00	0.00	1,617,219.00	0.00	N/A	0.00	0.00		
8100.010	Transfers Out Transfers to Other Funds	1,158,594.00	7,229,278.00	8,711,507.00	(6,070,684.00)	-84%	4,211,507.00	0.00	Request to cover the call for the Health Rate Stabilization Fund.	
8100.020	Transfers Out Transfers Out - Capital Projects	0.00	0.00	0.00	0.00	N/A	7,269,826.47	6,074,626.95		
8100.050	Transfers Out Transfers Out - OPEB Reserve	0.00	0.00	0.00	0.00	N/A	0.00	2,299,461.00		
8100.080	Transfers Out Transfer to Reserve Fund	4,598,142.00	2,709,883.00	2,709,883.00	1,888,259.00	70%	1,948,318.00	8,136,720.00	Transfer designated for reserve to meet 15% of expenditures	
8100.090	Transfers Out Intergovernmental Grants	600,000.00	0.00	0.00	600,000.00	N/A	0.00	0.00	Grant requested Riddle Farm pumping and hauling.	
<i>Account Total: INTFND CHGS - Interfund Charges</i>			\$6,356,736.00	\$9,939,161.00	\$13,038,609.00	(\$3,582,425.00)	-36%	\$13,429,651.47	\$16,510,807.95	
Department Total: 1985 - Interfund			\$6,356,736.00	\$9,939,161.00	\$13,038,609.00	(\$3,582,425.00)	-36%	\$13,429,651.47	\$16,510,807.95	

Budget Transaction Report

1985

Report by Budget Transactions
Budget Year of 2026
Budget Level at Department Requested

G/L Account	Transaction	Number of Units	Cost per Unit	Total Amount
EXPENSES				
Fund 100 - General Fund				
Department 1985 - Interfund				
Account 8100.010 - Transfers Out Transfers to Other Funds				
100.1985.8100.010	Transfer Rate Stabilization Health Ins Reserve	1.0000	1,158,594.00	1,158,594.00
	Account 8100.010 - Transfers Out Transfers to Other Funds Totals	Transactions	1	\$1,158,594.00
Account 8100.080 - Transfers Out Transfer to Reserve Fund				
100.1985.8100.080	Transfer designated for reserve to meet 15% of expenditures	1.0000	4,598,142.00	4,598,142.00
	Account 8100.080 - Transfers Out Transfer to Reserve Fund Totals	Transactions	1	\$4,598,142.00
Account 8100.090 - Transfers Out Intergovernmental Grants				
100.1985.8100.090	Grant request from Riddle Farm for pumping & hauling	1.0000	600,000.00	600,000.00
	Account 8100.090 - Transfers Out Intergovernmental Grants Totals	Transactions	1	\$600,000.00
	Department 1985 - Interfund Totals	Transactions	3	\$6,356,736.00
	Fund 100 - General Fund Totals	Transactions	3	\$6,356,736.00
	EXPENSES Totals	Transactions	3	\$6,356,736.00
	Grand Totals	Transactions	3	\$6,356,736.00